GENERAL FUND - 100

FY15 - BUDGET

GL NUMBER			FY15 ADOPTED
	REVENUES		
	TAXES		
031-43100-41100	PROPERTY TAXES-REG DIGEST	$	486,383
031-43100-41111	PUBLIC UTILITIES TAX	$	37,111
031-43100-41200	PROPERTY TAXES-PRIOR YRS	$	-
031-43100-41310	MOTOR VEHICLE TAX	$	46,103
031-43100-41320	MOBILE HOME TAX	$	953
031-43100-41340	RECORDING INTANG TAX	$	1,000
031-43100-41350	RAILROAD EQUIP TAX	$	1,000
031-43100-41390	TITLE AD VALOREM TAX	$	50,000
031-43100-41600	REAL EST TRANSFER TAX	$	500
031-43100-41700	FRANCHISE TAXES (ELEC/CABLE/TELEPHONE/GAS)	$	235,000
031-43100-43131	LOCAL OPTION SALES TAX	$	280,000
031-43100-44200	ALCOHOL TAX	$	47,000
031-43100-46100	OCCUPATIONAL TAX (BUSINESS REGISTRATION)	$	11,000
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	**$**	**1,376,050**
	LICENSES & PERMITS		
032-43200-42110	BEER LICENSES	$	3,125
032-43200-42112	WINE LICENSES	$	2,100
032-43200-42113	LIQUOR LICENSES	$	1,875
032-57220-42100	BUILDING PERMIT	$	10,000
	TOTAL LIC & PERMITS	**$**	**17,100**
	INTERGOVERNMENTAL REVENUE		
	LOCAL MAINTENANCE & IMPROVEMENT GRANT (LMIG)		
033-43300-43300	PYMTS IN LIEU OF TAXES	$	12,000
	TOTAL INTGVMTL REVENUE	**$**	**12,000**
	CHARGES FOR SERVICES		
034-56500-44140	PRINTING & COPYING FEES	$	1,000
034-43400-44170	INDIRECT COST ALLOCATION - ADM, M & C & ELECTIONS OVER W,S & SAN FUNDS	**$**	**302,951**
034-54200-44390	STREET SWEEPING & GRASS MOWING SERVICES	$	6,450
034-54850-44910	CEMETERY LOTS - SALE OF	$	2,000
034-54850-44911	BURIAL FEES	$	2,000
034-54200-44912	SECURITY LIGHT FEES	$	67,776
	TOTAL CHARGES FOR SERVICES	**$**	**382,177**

GL NUMBER			FY15 ADOPTED
	FINES & FORFEITS		
035-52650-45170	REC COURT FINES	$	100,000
035-52650-45141	FAILURE TO APPEAR	$	4,000
035-56500-45150	OVERDUE LIBRARY BOOK FINES	$	100
	TOTAL FINES & FORFEITS	**$**	**104,100**
	OTHER REVENUES/FINANCING SOURCES		
038-43800-48920	PENALTIES ON PAST DUE ACCTS	$	30,000
038-51500-49210	SALE OF GENERAL FIXED ASSETS		
	TOTAL OTHER REVENUES	**$**	**30,000**
	TOTAL REVENUE	**$**	**1,921,427**
	TRANSFER FROM HOTEL/MOTEL TAX FUND	**$**	**6,000**
	TRANSFER FROM SOL WST FUND	**$**	**107,000**
	TRANSFER FROM SEWER FUND	**$**	**50,000**
	UNRESERVED FUND BAL FRWD - GEN FUND		
	UNRESERVED FUND BALANCE - FIRE DEPT		
	TOTAL REVENUE, TRANSFERS & UNRESERVED FUND BALANCE	**$**	**2,084,427**
	EXPENDITURES		
51100	**MAYOR & COUNCIL**		
51120	REGULAR SALARIES	$	25,200
51210	GROUP INSURANCE (Life Ins Only)	$	1,512
51220	SOCIAL SECURITY	$	1,928
	RETIREMENT - JMERS	$	13,550
52120	LEGAL SERVICES	$	3,000
52320	TELEPHONE	$	800
52330	ADVERTISING	$	750
52350	TRAVEL EXPENSE (hotel,per diem,mileage)	$	20,600
52360	DUES, FEES & SUBSCRIPTIONS	$	500
52370	EDUCATION & TRAINING	$	2,500
53112	OFFICE SUPPLIES	$	250
53130	CATERED EVENTS - (FOOD)	$	300
53340	CODE BOOK SUPPLEMENT	$	500
	TOTAL MAYOR & COUNCIL	**$**	**71,390**
51400	**ELECTIONS**		
52330	ADVERTISING	$	150
	TOTAL ELECTIONS	**$**	**150**

GL NUMBER			FY15 ADOPTED
51500	**ADMINISTRATION**		
51110	REGULAR SALARIES	$	112,769
51210	GROUP INSURANCE	$	28,780
51220	SOCIAL SECURITY	$	8,627
51240	RETIREMENT - JMERS	$	16,766
51241	GMA DC RETIREMENT PLAN	$	14,180
51260	UNEMPLOYMENT COMP	$	-
51270	INSURANCE - WORKERS COMP	$	1,000
52110	ACCOUNTING & AUDITING SERVICES	$	50,000
52112	CITY CLERK/ADM SERVICES	$	54,930
52120	LEGAL SERVICES	$	1,000
52130	COMPUTER SERVICES - QS1 & PC'S	$	7,800
52220	REPAIRS & MAINTENANCE	$	400
52232	EQUIPMENT RENTAL	$	4,000
52310	PROP & CASUALTY INSURANCE	$	28,000
52320	TELEPHONE	$	3,650
52330	ADVERTISING	$	650
52341	PROPERTY TAX BILL SERVICE	$	4,000
52350	TRAVEL EXPENSE	$	2,000
52360	DUES,SUBSCRIPTIONS,MEMBR	$	300
52365	BANK SERVICE CHARGES & MERCHANT SERVICES	$	5,000
52370	EMPLOYEE EDUC & TRAINING	$	1,600
53110	OPERATING SUPPLIES	$	500
53112	OFFICE SUPPLIES	$	4,500
53113	POSTAGE	$	1,000
53130	CATERED EVENTS	$	200
53340	MISC - CODE SUPPLEMENTS	$	1,000
	FEES PAID TO GA MUN ASSO	$	3,000
	FEES PAID TO RIVER VALLEY RC	$	3,500
	TOTAL ADMINISTRATION	**$**	**359,152**
51565	**PUBLIC BUILDINGS - PW Ctr;City Hall**		
52213	JANITORIAL SERVICES (City Hall & PW Bldg)	$	5,000
52215	PEST CONTROL	$	1,800
52220	REPAIRS & MAINTENANCE	$	10,000
52300	PROPERTY FIRE PROTECTION	$	3,000
52310	PROP & CASUALTY INSURANCE	$	11,000
53110	OPERATING SUPPLIES	$	4,000
53121	WATER, SEWERAGE, & SANITATION	$	3,000
53122	NATURAL GAS	$	10,000
53123	ELECTRICITY	$	20,000
	TOTAL PUBLIC BUILDINGS	**$**	**67,800**

GL NUMBER			FY15 ADOPTED
52650	**MUNICIPAL COURT**		
51110	REGULAR SALARIES	$	21,840
51120	PARTTIME SALARIES	$	6,500
51130	OVERTIME SALARIES	$	-
51210	GROUP INSURANCE	$	5,820
51220	SOCIAL SECURITY	$	2,168
51241	GMA DC RETIREMENT PLAN	$	2,184
51270	WORKERS COMP INSURANCE	$	150
51290	EMPLOYEE UNIFORMS	$	400
52120	SOLICITOR/LEGAL SERVICES	$	500
52350	TRAVEL EXPENSE	$	500
52360	DUES, SUBSCRIPTIONS & MEMBERSHIPS	$	100
52370	EMPLOYEE EDUCATION & TRAINING	$	300
53110	OPERATING SUPPLIES	$	250
	TOTAL MUNICIPAL COURT	**$**	**40,712**
53200	**POLICE DEPARTMENT**		
51110	REGULAR SALARIES	$	399,955
51120	PARTTIME SALARIES	$	20,000
51130	OVERTIME SALARIES	$	11,000
51210	GROUP INSURANCE	$	47,700
51220	SOCIAL SECURITY	$	32,968
51240	RETIREMENT - JMERS	$	24,085
51241	GMA DC RETIREMENT PLAN	$	13,401
51260	UNEMPLOYMENT COMPENSATION	$	6,600
51270	INSURANCE - WORKERS COMP	$	12,300
51290	POLICE EMPLOYEES UNIFORMS	$	5,200
52111	OTHER PROFESSIONAL SERVICES - DRUG SCREENS, RADIO PERMIT	$	250
52120	LEGAL SERVICES	$	500
52130	COMPUTER SERVICES	$	5,000
52213	JANITORIAL SERVICES	$	500
52220	REPAIRS & MAINTENANCE	$	1,200
52221	VEHICLE REPAIRS & MAINT	$	10,000
52232	EQUIPMENT RENTAL (Copier & Fax)	$	5,000
52310	PROP & CASUALTY INSURANCE	$	26,000
52320	TELEPHONE & OTHER COMM	$	5,500
52330	ADVERTISING	$	600
52350	TRAVEL EXPENSE	$	1,500
52360	DUES, SUBSCRIP,MEMBERSHIPS	$	3,050
52370	EMPLOYEE EDUC & TRAINING	$	500
52380	LICENSES & PERMITS	$	300
52385	INFORMANT COMPENSATION	$	4,000
52392	ALARM MONITORING FEE	$	500
53110	OPERATING SUPPLIES	$	3,000
53111	TIRES & TUBES	$	2,000

GL NUMBER			FY15 ADOPTED
53112	OFFICE SUPPLIES	$	1,200
53113	POSTAGE	$	250
53127	GAS, OIL & LUBRICANTS	$	33,000
53130	CATERED EVENTS - (FOOD)	$	300
53160	SMALL EQUIPMENT PURCHASES	$	5,460
	TOTAL POLICE DEPARTMENT	**$**	**682,819**

GL NUMBER			FY15 ADOPTED
53250	**POLICE SPECIAL SERVICES - K-9 DIVISION**		
51120	PARTTIME SALARIES	$	2,000
51220	SOCIAL SECURITY	$	153
52111	OTHER PROFESSIONAL SERVICES - VET FEES & BOARDING	$	1,000
52350	TRAVEL EXPENSE	$	150
52370	EDUCATION & TRAINING	$	175
53110	OPERATING SUPPLIES-FOOD ETC	$	250
53111	TIRES & TUBES	$	400
	TOTAL POLICE SPECIAL SER-K9 DIVISION	**$**	**4,128**
53910	**ANIMAL CONTROL**		
52391	IMPOUND FEES	$	1,000
	TOTAL ANIMAL CONTROL	**$**	**1,000**
54200	**STREET DEPARTMENT**		
51110	REGULAR SALARIES	$	38,397
51120	PARTTIME SALARIES	$	36,192
51210	GROUP INSURANCE	$	11,640
51220	SOCIAL SECURITY	$	5,706
51240	RETIREMENT - JMERS	$	5,631
51241	GMA DC RETIREMENT PLAN	$	2,672
51260	UNEMPLOYMENT COMPEN	$	5,100
51270	INSURANCE - WORKERS COMP	$	5,824
52111	OTHER PROFESSIONAL SERVICES	$	-
52121	ENGINEERING SERVICES		
52214	TREE REMOVAL & LANDSCAPE	$	5,000
52220	REPAIRS & MAINTENANCE	$	10,000
52221	VEHICLE REPAIRS & MAINTENANCE	$	7,500
52310	PROP & CASUALTY INSURANCE	$	4,500
52320	TELEPHONE	$	700
52350	TRAVEL EXPENSE	$	700
52360	DUES, SUBSCRIPTIONS & MEMBERSHIPS	$	200
52370	EDUCATION & TRAINING	$	800
53110	OPERATING SUPPLIES	$	16,500
53111	TIRES & TUBES	$	2,500
53123	ELECTRICITY	$	104,400
53127	GAS, OIL & LUBRICANTS	$	7,000
53160	SMALL EQUIPMENT PURCHASES	**$**	**4,000**
53170	UNIFORM RENTAL	$	2,265
	TOTAL STREET DEPARTMENT	**$**	**277,227**
54850	**CEMETERY DEPARTMENT**		
51110	REGULAR SALARIES	$	35,422
51210	GROUP INSURANCE	$	11,640
51220	SOCIAL SECURITY	$	2,710
51240	RETIREMENT - JMERS	$	3,601
51241	GMA DC RETIREMENT PLAN	$	3,542

GL NUMBER			FY15 ADOPTED
51270	INSURANCE - WORKERS COMP	$	6,617
52214	TREE REMOVAL & LANDSCAPING	$	2,500
52220	REPAIRS & MAINTENANCE	$	3,500
52221	VEHICLE REPAIRS & MAINTENANCE	$	1,000
52310	PROP & CASUALTY INSURANCE	$	800
52320	TELEPHONE	$	800
53110	OPERATING SUPPLIES	$	4,000
53111	TIRES & TUBES	$	1,000
53127	GAS, OIL & LUBRICANTS	$	1,500
53160	SMALL EQUIPMENT PURCHASES	**$**	**1,500**
53170	UNIFORM RENTAL	$	2,265
	TOTAL CEMETERY DEPARTMENT	**$**	**82,397**

GL NUMBER			FY15 ADOPTED
55144	**MOSQUITO CONTROL**		
51120	PARTTIME SALARIES	$	2,500
51220	SOCIAL SECURITY	$	191
51270	INSURANCE - WORKERS COMP	$	250
52220	REPAIRS & MAINTENANCE	$	3,000
52221	VEHICLE REPAIRS & MAINTENANCE	$	500
52310	PROP & CASUALTY INSURANCE	$	700
53110	OPERATING SUPPLIES	$	10,000
53111	TIRES & TUBES	$	500
53127	GAS, OIL & LUBRICANTS	$	1,500
	TOTAL MOSQUITO CONTROL	**$**	**19,141**
56200	**CITY PARKS DEPARTMENT**		
51110	REGULAR SALARIES	$	21,611
51210	GROUP INSURANCE	$	5,820
51220	SOCIAL SECURITY	$	1,653
	GMA DC RETIREMENT PLAN	$	2,161
51270	INSURANCE - WORKERS COMP	$	2,161
52214	TREE REMOVAL & LANDSCAPE	$	2,500
52220	REPAIRS & MAINTENANCE	$	2,000
52221	VEHICLE REPAIRS & MAINT	$	1,000
52310	PROP & CASUALTY INSURANCE	$	1,000
52320	TELEPHONE	$	600
53110	OPERATING SUPPLIES	$	5,000
53111	TIRES & TUBES	$	1,000
53121	WATER, SEWERAGE, & SANITATION	$	1,000
53123	ELECTRICITY	$	1,000
53127	GAS, OIL & LUBRICANTS	$	1,500
53160	SMALL EQUIPMENT PURCHASES	**$**	**3,000**
53170	UNIFORM RENTAL	$	755
	TOTAL CITY PARKS DEPARTMENT	**$**	**53,761**

GL NUMBER				FY15 ADOPTED
56500	**LIBRARY**			
51110	REGULAR SALARIES		$	46,098
51120	PARTTIME SALARIES		$	20,000
51210	GROUP INSURANCE		$	2,910
51220	SOCIAL SECURITY		$	5,056
51240	RETIREMENT - JMERS		$	2,742
51241	GMA DC RETIREMENT PLAN		$	808
51270	INSURANCE - WORKERS COMP		$	350
52110	ACCOUNTING & AUDITING SERVICES		$	-
52111	OTHER PROF SER - MAGICIAN;	STORYTELLERS, ETC.	$	2,000
52213	JANITORIAL SERVICES		$	3,300
52214	TREE REMOVAL & LANDSCAPING		$	1,000
52215	PEST CONTROL		$	500
52220	REPAIRS & MAINTENANCE		$	4,500
52232	EQUIPMENT RENTAL & MAT SERVICE		$	5,000
52300	FIRE PROTECTION SERVICE		$	330
52310	PROP & CASUALTY INSURANCE		$	2,300
52320	TELEPHONE		$	1,500
52330	ADVERTISING EXPENSE		$	500
52350	TRAVEL EXPENSE		$	300
52360	DUES,SUBSCRIPTS,MEMBERSHIPS		$	725
52370	EMPLOYEE EDUC & TRAINING		$	100
52392	ALARM MONITORING FEE		$	1,000
53110	OPERATING SUPPLIES		$	7,000
53112	OFFICE SUPPLIES		$	1,200
53113	POSTAGE		$	100
53121	WATER, SEW, & SANITATION		$	750
53123	ELECTRICITY		$	9,000
53130	CATERED EVENTS		$	100
53150	LIBRARY BOOKS PURCHASED		$	1,000
53171	HOLIDAY EXPENSES		$	500
		TOTAL LIBRARY	**$**	**120,669**
57220	**BUILDING INSPECTION**			
51270	WORKERS COMP INSURANCE		$	500
52131	CONTRACT INSPECTION SERVICES		$	8,000
52330	ADVERTISING EXPENSE		$	100
52350	TRAVEL EXPENSE		$	250
52360	DUES, SUBSCRIPTIONS & MEMBERSHIPS		$	125
52370	EDUCATION & TRAINING		$	300
53110	OPERATING SUPPLIES		$	100
53150	BOOKS PURCHASED		$	100
		TOTAL BUILDING INSPECTION	**$**	**9,475**
57400	**PLANNING & ZONING DEPT**			
52330	ADVERTISING		$	200

GL NUMBER			FY15 ADOPTED
52360	DUES, SUBSCRIPTIONS & MEMBERSHIPS	$	100
53112	OFFICE SUPPLIES	$	200
	TOTAL PLANNING & ZONING	**$**	**500**
57450	**CODE ENFORCEMENT**		
52120	LEGAL SERVICES	$	300
52131	INSPECTION SERVICES	$	500
53113	POSTAGE	$	50
	TOTAL CODE ENFORCEMENT	**$**	**850**

GL NUMBER			FY15 ADOPTED
	OTHER DEPARTMENTS		
53171	HOLIDAY EXPENSES	$	16,000
53172	FESTIVALS & NON HOLIDAY EVENTS	$	5,000
57295	PAYMENTS ON BEHALF OF MACON CO BOYS & GIRLS CLUB	$	-
	GEN FUND-JMEBS RETIREMENT REQUIREMENT		
	GEN FUND-DEF CONTRIBUTION RETIREMENT		
	TOTAL OTHER DEPARTMENTS	**$**	**21,000**
	TOTAL EXPENDITURES	**$**	**1,812,171**
	TAX REVENUE ANTICIPATION LOAN		
	Principal & Interest to Escrow	$	157,000
	TOTAL TAX REVENUE ANTICIPATION LOAN EXPENSE	**$**	**157,000**
	CONTINGENCIES & TRANSFERS		
	GEN FUND - CONTINGENCIES	$	62,297
	POL DEPT - CONTINGENCIES		
	TRANSFER TO FIRE & EMER SER FUND	$	52,959
	TOTAL CONTINGENCIES	**$**	**115,256**
	TOTAL EXPENDITURES & CONTINGENCIES	**$**	**2,084,427**
	DEFICIT	$	0

WATER FUND - 505

FY15 BUDGET

GL NUMBER			FY15 ADOPTED
	OPERATING REVENUES		
	COLLECTION ON BAD DEBTS		
44211	METERED WATER SALES	$	476,794
44212	WATER TAP FEES	$	-
44217	COLLECTION FEES	$	30,000
44234	OUTSIDE CONTRACT FEES-IDEAL	$	-
	TOTAL OPERATING REVENUES	**$**	**506,794**
	OPERATING EXPENSES		
54410	**WATER GEN & ADMINISTRATIVE**		
51110	REGULAR SALARIES	$	23,920
51130	OVERTIME SALARIES	$	500
51140	INDIRECT COST - PERSONNEL	$	67,293
51210	GROUP INSURANCE	$	5,820
51220	SOCIAL SECURITY	$	1,868
51240	RETIREMENT - JMERS	$	3,499
51241	GMA DC RETIREMENT PLAN	$	2,392
51260	UNEMPLOYMENT COMPENSATION	$	-
51270	INSURANCE - WORKERS COMP	$	2,700
52113	UTILITY BILL MAILOUT SERVICE	$	2,850
52120	LEGAL SERVICES	$	-
52121	ENGINEERING	$	1,000
52221	VEHICLE REPAIRS & MAINTENANCE	$	250
52130	COMPUTER PROGRAMMING SER	$	2,500
52134	OTHER PROFESSIONAL SER - WATER TESTING AT STATE LAB	$	8,320
52140	INDIRECT COST - SERVICES	$	56,244
52310	PROP & CASUALTY INSURANCE	$	2,000
52330	ADVERTISING EXPENSE	$	250
52350	TRAVEL EXPENSE	$	200
52360	DUES,SUBSCRIPTS,MEMBERSHIPS	$	350
52365	BANK SERVICE CHARGES	$	50
52370	EMPLOYEE EDUC & TRAINING	$	500
53110	OPERATING SUPPLIES	$	100
53111	TIRES & TUBES	$	350
53127	GAS, OIL & LUBRICANTS	$	2,500
53140	INDIRECT COST - SUPPLIES	$	2,520
53170	UNIFORM RENTAL	$	425
54140	INDIRECT COST - EQUIP PURCHASES	$	-
56100	DEPRECIATION EXPENSE	$	-
57140	INDIRECT COSTS - FEES PAID	$	1,950
57400	BAD DEBTS	$	2,000
	INDIRECT COST - TOTAL	**$**	**-**

GL NUMBER			FY15 ADOPTED
	TOTAL WATER-GEN & ADM	**$**	**192,351**
54430	**WATER PLANTS**		
51110	REGULAR SALARIES	$	29,072
51120	PARTTIME SALARIES	$	4,000
51130	OVERTIME SALARIES	$	1,000
51210	GROUP INSURANCE	$	5,820
51220	SOCIAL SECURITY	$	2,607
51240	RETIREMENT - JMERS	$	5,155
51241	GMA DC RETIREMENT PLAN	$	575
51270	INSURANCE - WORKERS COMP	$	2,700
52214	TREE REMOVAL & LANDSCAPING	$	500
52220	REPAIRS & MAINTENANCE	$	30,000
52221	VEHICLE REPAIRS & MAINTENANCE	$	250
52300	FIRE PROTECTION SERVICE	$	600
52310	PROP & CASUALTY INSURANCE	$	9,200
52320	TELEPHONE	$	1,600
52330	ADVERTISING EXPENSE	$	100
52350	TRAVEL EXPENSE	$	750
52360	DUES,SUBSCRIPTS,MEMBERSHIPS	$	325
52370	EMPLOYEE EDUC & TRAINING	$	750
52380	LICENSES & PERMITS	$	500
53110	OPERATING SUPPLIES	$	12,000
53111	TIRES & TUBES	$	500
53112	OFFICE SUPPLIES	$	-
53113	POSTAGE	$	700
53121	WATER, SEWERAGE, & SANITATION	$	300
53123	ELECTRICITY	$	46,000
53127	GAS, OIL & LUBRICANTS	$	4,500
53170	UNIFORM RENTAL	$	755
	TOTAL WATER PLANTS	**$**	**160,258**

GL NUMBER			FY15 ADOPTED
54440	**WATER LINE MAINTENANCE**		
51110	REGULAR SALARIES	$	33,540
51130	OVERTIME SALARIES	$	850
51210	GROUP INSURANCE	$	7,275
51220	SOCIAL SECURITY	$	2,631
51240	RETIREMENT - JMERS	$	4,449
51241	GMA DC RETIREMENT PLAN	$	5,304
51270	INSURANCE - WORKERS COMP	$	2,700
52135	CALL BEFORE YOU DIG SERVICE	$	300
52220	REPAIRS & MAINTENANCE	$	12,000
52221	VEHICLE REPAIRS & MAINTENANCE	$	500
52225	MAINTENANCE OF FIRE HYDRANTS BY FIRE DEPT	$	22,900
52310	PROP & CASUALTY INSURANCE	$	1,750
52320	TELEPHONE	$	1,000
52330	ADVERTISING EXPENSE	$	1,500
52350	TRAVEL EXPENSE	$	550
52370	EMPLOYEE EDUC & TRAINING	$	350
53110	OPERATING SUPPLIES	$	7,500
53111	TIRES & TUBES	$	500
53127	GAS, OIL & LUBRICANTS	$	3,700
53170	UNIFORM RENTAL	$	755
	TOTAL WATER LINE MAINTENANCE	**$**	**110,054**
	TOTAL OPERATING EXPENSES	**$**	**462,663**
	NET OPERATING INCOME	**$**	**44,131**
	NON-OPERATING INCOME		
	TRANSFER FROM SPLOST FUND	$	12,251
	TOTAL NON-OPERATING INCOME	**$**	**12,251**
	NON-OPERATING EXPENSE		
	WATER - GEN & ADM		
	Backhoe Lease - Interest Expense	$	795
	TOTAL NON-OPERATING EXPENSE	**$**	**795**
	NET INCOME BEFORE CAPITAL BUDGET & LOAN PRINCIPAL	**$**	**55,587**
	WATER FUND - CAPITAL BUDGET		
	Water Meters	$	44,132
	TOTAL WATER FUND - CAPITAL BUDGET	**$**	**44,132**

GL NUMBER		FY15 ADOPTED
WATER REVENUE BOND & LOAN PRINCIPAL		
Backhoe Lease Principal	$	11,456
TOTAL WATER RBP & LP	**$**	**11,456**

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

SEWER FUND - 506

FY15 BUDGET

GL NUMBER			FY15 ADOPTED
	OPERATING REVENUES		
44231	SEWERAGE CHARGES - SP#1 DIVERTED TO SP#2	$	537,000
44232	SEWERAGE CHARGES - SP#2-OTHER USERS	$	4,000
44233	SEWER TAP FEES		
44234	OUTSIDE CONTRACT FEES - IDEAL	$	2,160
44235	OUTSIDE SEWERAGE CHARGES	$	-
44238	INDUSTRIAL PTREATMENT CHRGS	$	175,000
44239	OUTSIDE CONTRACT FEES - ANDERSONVILLE	$	2,160
	TOTAL OPERATING REVENUES	**$**	**720,320**
	OPERATING EXPENSES		
54310	**SEWER - GEN & ADMINISTRATIVE**		
51140	INDIRECT COST - PERSONNEL	$	67,293
52113	UTILITY BILL MAILOUT SERVICE	$	3,000
52130	COMPUTER PRG/MAIN SER	$	1,000
52140	INDIRECT COST - SERVICES	$	56,244
52365	BANK SERVICE CHARGES	$	50
53140	INDIRECT COSTS - SUPPLIES	$	2,520
54140	INDIRECT COSTS - EQUIP PURCHASES	$	-
56100	DEPRECIATION		
57140	INDIRECT COSTS - FEES PAID	$	1,950
57400	BAD DEBTS	$	-
	INDIRECT COSTS - TOTAL		
	TOTAL SEWER - GEN & ADM	**$**	**132,057**

54331	**SEWER LINE MAINTENANCE**		
51110	REGULAR SALARIES	$	29,072
51113	OVERTIME SALARIES	$	1,000
51210	GROUP INSURANCE	$	5,820
51220	SOCIAL SECURITY	$	2,301
51240	RETIREMENT - JMERS	$	4,800
51241	GMA DC RETIREMENT PLAN	$	2,907
51270	INSURANCE - WORKERS COMP	$	2,000
52135	CALL BEFORE YOU DIG SERVICE	$	300
52220	REPAIRS & MAINTENANCE	$	10,000
52221	VEHICLE REPAIRS & MAINTENANCE	$	750
52310	PROP & CASUALTY INSURANCE	$	1,800
52320	TELEPHONE	$	350
52330	ADVERTISING EXPENSE	$	200
52350	TRAVEL EXPENSE	$	300
52370	EMPLOYEE EDUC & TRAINING	$	135
53110	OPERATING SUPPLIES	$	8,000
53111	TIRES & TUBES	$	1,000
53127	GAS, OIL & LUBRICANTS	$	4,000
53170	UNIFORM RENTAL	$	850
	TOTAL SEWER LINE MAINTENANCE	**$**	**75,585**

54335	**DRAYTON RD INDUSTRIAL PRE-TREATMENT FACILITY**		
52220	REPAIRS & MAINTENANCE	$	1,000
52300	FIRE PROTECTION SERVICE	$	300
52310	PROP & CASUALTY INSURANCE	$	1,000
53110	OPERATING SUPPLIES	$	2,500
	TOTAL DRAYTON RD IND PRE-TREATMENT FACILITY	**$**	**4,800**

54336 SPRING CREEK WATER RECLAMATION FACILITY

51110	REGULAR SALARIES	$	91,106
51120	PARTTIME SALARIES	$	26,752
51210	GROUP INSURANCE	$	17,460
51220	SOCIAL SECURITY	$	9,016
51240	RETIREMENT - JMERS	$	9,727
51241	GMA DC RETIREMENT PLAN	$	1,519
51270	INSURANCE - WORKERS COMP	$	1,500
52111	OTHER PROFESSIONAL SERVICES	$	5,500
52130	COMPUTER PROGRAMMING	$	500
52212	SLUDGE HANDLING/DISPOSAL	$	7,500
52220	REPAIRS & MAINTENANCE	$	20,000
52221	VEHICLE REPAIRS & MAINTENANCE	$	1,500
52300	FIRE PROTECTION SERVICE	$	600
52310	PROP & CASUALTY INSURANCE	$	12,000
52320	TELEPHONE	$	2,500
52350	TRAVEL EXPENSE	$	500
52360	DUES,SUBSCRIPTS,MEMBERSHIPS	$	500
52370	EDUCATION & TRAINING	$	1,000
53110	OPERATING SUPPLIES	$	30,000
53111	TIRES & TUBES	$	500
53112	OFFICE SUPPLIES	$	500
53113	POSTAGE	$	1,000
53121	WATER, SEWERAGE, & SANITATION	$	27,000
53123	ELECTRICITY - SP#2 & PS#4	$	155,000
53127	GAS, OIL & LUBRICANTS	$	4,000
53170	UNIFORM RENTAL	$	1,510
	TOTAL SCWRF	**$**	**428,690**

TOTAL OPERATING EXPENSES	**$**	**641,132**
NET OPERATING INCOME	**$**	**79,188**
NON-OPERATING INCOME		
TRANSFER IN FROM SPLOST	$	199,891
TOTAL NON-OPERATING INCOME	**$**	**199,891**
NON-OPERATING EXPENSE		
SEWER - GEN & ADM		
Sewer Camera Lease-Interest Exp	$	988
GEFA LOAN #2 - INTEREST	$	4,553
GEFA LOAN #3 - INTEREST	$	2,789
TRANSFER TO STORM DRAINAGE FUND	$	70,181
PRINCIPAL	**$**	**200,568**
SEWER FUND CAPITAL BUDGET		
TOTAL SEWER FUND CAPITAL BUDGET	**$**	**-**
SEWER REVENUE BOND & LOAN PRINCIPAL		
Video Camera Lease Principal #4 of 5	$	13,146
GEFA LOAN #2 - PRINCIPAL	$	181,204
GEFA LOAN #3 - PRINCIPAL	$	8,955
TOTAL SEWER RBP & LP	**$**	**203,305**

STORMWATER COLLECTION & DISPOSAL FUND - 507

FY15 BUDGET

GL NUMBER			FY15 ADOPTED
	OPERATING REVENUES		
		$	**-**
	OPERATING EXPENSES		
54320	**STORMWATER COLLECTION & DISPOSAL**		
51110	REGULAR SALARIES	$	19,822
51120	PARTTIME SALARIES (MAINTAIN LEVEE)	$	5,000
51130	OVERTIME SALARIES	$	2,500
51140	INDIRECT COST - PERSONNEL	$	2,243
51210	GROUP INSURANCE	$	5,820
51220	SOCIAL SECURITY	$	2,090
52140	INDIRECT COST - SERVICES	$	1,875
51241	GMA DC RETIREMENT PLAN	$	1,982
52220	REPAIRS & MAINTENANCE	$	15,000
52221	VEHICLE REPAIRS & MAINTENANCE	$	4,000
52310	PROP & CASUALTY INSURANCE	$	1,500
53110	OPERATING SUPPLIES	$	1,600
53111	TIRES & TUBES	$	1,000
53123	ELECTRICITY	$	2,000
53127	GAS, OIL & LUBRICANTS	$	3,600
53140	INDIRECT COSTS - SUPPLIES	$	83
54140	INDIRECT COSTS - EQUIP PURCHASES	$	-
57140	INDIRECT COSTS-FEES PAID	$	66
	INDIRECT COSTS - TOTAL	**$**	**-**
	TOTAL STORMWATER COLL & DISPOSAL	**$**	**70,181**
	NET OPERATING INCOME	**$**	**(70,181)**
	NON-OPERATING INCOME		
	TRANSFER FROM SAN SEWER FUND (LEACHATE REVENUES)	$	70,181
	TOTAL NON-OPERATING INCOME	$	70,181
	NET INCOME BEFORE CAPITAL BUDGET & LOAN PRINCIPAL	**$**	**(0)**

SOLID WASTE FUND - 540

FY15- BUDGET

			FY15 ADOPTED
	OPERATING REVENUES		
43810	DUMPSTER RENTAL CHARGES	$	-
44410	SANITATION CHARGES - RESIDENTIAL CARTS	$	275,664
44420	SANITATION CHARGES - COMMERCIAL CARTS	$	29,952
44420	SANITATION CHARGES - DUMSPTERS	$	130,440
44485	LEAF & LIMB/YARD TRIMMINGS FEES	$	85,824
	COLLECTION ON BAD DEBTS		
	TOTAL OPERATING REVENUES	**$**	**521,880**
	OPERATING EXPENSES		
54510	**SOLID WASTE ADMINISTRATION**		
51110	REGULAR SALARIES	$	43,000
51140	INDIRECT COSTS - PERSONNEL	$	13,459
51210	GROUP INSURANCE	$	5,820
51220	SOCIAL SECURITY	$	3,290
	RETIREMENT - JMERS	$	1,999
51241	GMA DC RETIREMENT PLAN	$	4,300
51270	INSURANCE - WORKERS COMP	$	2,200
52113	UTILITY BILL MAILOUT SERVICE	$	3,000
52130	COMPUTER SERVICES	$	1,400
52140	INDIRECT COSTS - SERVICES	$	11,249
52221	VEHICLE REPAIRS & MAINTENANCE	$	500
52310	PROP & CASUALTY INSURANCE	$	950
52320	TELEPHONE	$	600
52350	TRAVEL EXPENSE	$	500
52360	DUES, FEES & SUBSCRIPTIONS	$	200
52370	EDUCATION & TRAINING	$	750
53110	OPERATING SUPPLIES	$	150
53111	TIRES & TUBES	$	500
53127	GAS, OIL & LUBRICANTS	$	3,600
53140	INDIRECT COSTS - SUPPLIES	$	504
53170	UNIFORM RENTAL	$	430
57140	INDIRECT COSTS - FEES PAID	$	391
57400	BAD DEBTS	$	500
	TOTAL SOLID WASTE ADMINIS	**$**	**99,291**

			FY15 ADOPTED
54520	**SOLID WASTE COLLECTION**		
52210	CONTRACT OUT GARBAGE COLLECTION & DISPOSAL - ADVANCED DISPOSAL	$	259,222
	TOTAL SOLID WASTE COLLECTION	**$**	**259,222**
54530	**SOLID WASTE DISPOSAL**		
52394	LANDFILL COSTS - TIPPING FEES	$	15,000
	TOTAL SOLID WASTE DISPOSAL	**$**	**15,000**
54585	**YARD WASTE-COLL & MGT**		
51110	REGULAR SALARIES	$	82,763
51210	GROUP INSURANCE	$	17,460
51220	SOCIAL SECURITY	$	6,331
51241	GMA DC RETIREMENT PLAN	$	1,411
51260	INSURANCE - WORKERS COMP	$	4,000
52220	REPAIRS & MAINTENANCE (CHIPPER,ETC)	$	1,000
52221	VEHICLE REPAIRS & MAINTENANCE	$	6,000
52310	PROP & CASUALTY INSURANCE	$	2,000
52320	TELEPHONE	$	600
53110	OPERATING SUPPLIES	$	1,000
53111	TIRES & TUBES	$	2,000
53127	GAS, OIL & LUBRICANTS	$	12,000
53170	UNIFORM RENTAL	$	600
52396	LEAF/LIMB DEBRIS DISPOSAL	$	2,340
	TOTAL YARD WASTE	**$**	**139,506**
	TOTAL OPERATING EXPENSES	**$**	**513,018**
	NET OPERATING INCOME	**$**	**8,862**
	NON-OPERATING INCOME		
	SALE OF CITY OWNED DUMPSTERS CURRENTLY IN PLACE	$	1,600
	SALE OF EXISTING CARTS	$	11,231
	SALE OF GARBAGE PACKERS (NET)	$	94,500
	TOTAL NON-OPERATING INCOME	**$**	**107,331**
	NON-OPERATING EXPENSE		
	TRANSFER TO GEN TO PAY TAN	$	107,000
	TOTAL NON-OPERATING EXPENSE	**$**	**107,000**
	NET INCOME BEFORE CAPITAL BUDGET & LOAN PRINCIPAL	**$**	**9,193**
	SOLID WASTE FUND CAPITAL BUDGET		
	TOTAL SOLID WASTE FUND CAPITAL BUDGET		

	FY15 ADOPTED
SOLID WASTE LOAN PRINCIPAL	
Freightliner Packer - Principal	$ -
TOTAL SOLID WASTE LOAN PRINCIPAL	**$ -**

FIRE & EMERGENCY SERVICES FUND - 59

FY15 BUDGET

GL NUMBER			FIRE & EMERGENCY SERVICES		FY15 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	$	275,480
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	$	500
			TOTAL OPERATING REVENUES	**$**	**303,880**
			OPERATING EXPENSES		
	53500		**FIRE & EMERGENCY SERVICES**		
		51110	REGULAR SALARIES	$	139,589
		51120	PARTTIME SALARIES - SHIFT COVERAGE	$	5,000
		51120	PARTTIME SALARIES - VOL FIRE	$	50,000
		51130	OVERTIME SALARIES - SHIFT COVERAGE	$	5,000
		51140	INDIRECT COST - PERSONNEL	$	8,972
		51210	GROUP INSURANCE	$	17,460
		51220	SOCIAL SECURITY	$	11,950
		51240	RETIREMENT - JMERS	$	1,978
		51241	GMA DC RETIREMENT PLAN	$	5,534
		51245	GA FIREFIGHTERS PENSION FUND	$	-
		51270	INSURANCE - WORKERS COMP	$	13,600
		51290	FIRE PERSONNEL UNIFORMS	$	1,600
		52113	UTILITY BILLING FEE	$	3,000
		52130	COMPUTER SERVICES	$	1,000
		52140	INDIRECT COST - SERVICES	$	7,500
		52215	PEST CONTROL	$	200
		52220	REPAIRS & MAINTENANCE	$	2,000
		52221	VEHICLE REPAIRS & MAIN	$	2,500
		52300	FIRE PROTECTION SERVICE	$	600
		52310	PROP & CASUALTY INSURANCE	$	7,000
		52320	TELEPHONE	$	3,400
		52330	ADVERTISING	$	-
		52350	TRAVEL EXPENSE	$	1,000
		52360	DUES, SUBSCRIP, MEMBERSHIPS	$	460
		52365	BANK SERVICE CHARGES	$	100
		52370	EMPLOYEE EDUC & TRAINING	$	600
		53110	OPERATING SUPPLIES	$	4,500
		53111	TIRES & TUBES	$	5,000
		53112	OFFICE SUPPLIES	$	800
		53121	WATER, SEWERAGE, & SANITATION	$	1,400

53122	NATURAL GAS	$	3,000
53123	ELECTRICITY	$	9,000
53127	GAS, OIL & LUBRICANTS	$	10,000
53130	CATERED EVENTS (FOOD)	$	1,000
53140	INDIRECT COSTS - SUPPLIES	$	332
53159	911 SIGN MAKING SUPPLIES	$	2,000
54140	INDIRECT COSTS - EQUIP PURCHASES	$	-
56100	DEPRECIATION	$	29,500
57140	INDIRECT COSTS - FEES PAID	$	264
	INDIRECT COSTS - TOTAL		
	TOTAL FIRE & EMERGENCY SERVICES	**$**	**356,839**
	NET OPERATING INCOME		**(52,959)**
	NON-OPERATING INCOME & TRANSFERS IN		
	INTEREST EARNINGS		
	Transfer from General Fund	$	52,959
	TRANSFER IN FROM SPLOST	$	12,351
	TOTAL NON-OPERATING INCOME	**$**	**65,310**
	NON-OPERATING EXPENSE		
	2013 Tahoe - Lease Interest Expense	$	734
	TOTAL NON-OPERATING EXPENSE	**$**	**734**
	NET INCOME BEFORE CAPITAL BUDGET & LOAN PRINCIPAL	**$**	**11,617**
	FIRE FUND CAPITAL BUDGET		
	TOTAL FIRE FUND CAPITAL BUDGET	**$**	**-**
	FIRE FUND LOAN PRINCIPAL		
	2013 Tahoe - Lease Principal	$	11,617
	TOTAL FIRE FUND LOAN PRINCIPAL	**$**	**11,617**

430 - SPLOST 2010-2016
FY15 BUDGET

FUND			FY15 ADOPTED
	REVENUES		
	SPLOST REVENUES	$	300,000
	CARRIED OVER FROM PRIOR FY	$	29,338
	TOTAL OPERATING REVENUES	**$**	**329,338**
	CAPITAL BUDGET		
SEW	4 GEFA #2 Payments	$	185,757
	Lease Pymt #4 of 5 - Sewer Video Camera	$	14,134
WTR	Lease Pymt #4 of 5 - Backhoe	$	12,251
GEN	Lease Pymt #1 of 4 - Police Cars	$	31,169
FIRE	Lease Pymt #2 of 3 - Fire Chief Command Vehicle	$	12,351
	Purchase 2 Tractors for St Dept - 2 installments w/ first payment in October, 2015 (FY2016)	$	-
	TOTAL CAPITAL BUDGET	**$**	**255,662**
	OTHER INCOME		
36.1111	INTEREST EARNINGS		
	TOTAL NON-OPERATING INCOME	**$**	**-**
	OPERATING EXPENSE		
	Audit Fee	$	997
	TOTAL OPERATING EXPENSE	**$**	**997**
	BAL TO CARRY FORWARD TO FY2016	**$**	**72,679**

320 - TSPLOST
FY15 BUDGET

FUND			FY15 ADOPTED
	REVENUES		
	TSPLOST REVENUES	$	63,000
	CARRIED OVER FROM PRIOR FY	$	106,946
	TOTAL OPERATING REVENUES	**$**	**169,946**
	CAPITAL BUDGET		
	CITY SHARE OF AIRPORT EARTH MOVING PROJECT	$	31,424
	CDBG10 REPAVING AFTER WATER/SEWER LINE PROJECT	$	61,722
	TOTAL CAPITAL BUDGET	**$**	**61,722**
	OTHER INCOME		
36.1111	INTEREST EARNINGS	$	48
	TOTAL NON-OPERATING INCOME	**$**	**48**
	OPERATING EXPENSE		
	Audit Fee	$	1,000
	TOTAL OPERATING EXPENSE	**$**	**1,000**
	BAL TO CARRY FORWARD TO FY2016	**$**	**107,272**