

BUDGET

Fiscal Year 2016

CITY OF ROYSTON

"A MAIN STREET CITY"

Mayor:	David L. Jordan	City Manager:	Edward Andrews
Mayor Pro-Tem:	Keith Turman	City Clerk/CFO:	Gloria Brown
Council Members:	Matt Fields	City Judge:	F. Mayes Davison
	Wayne Braswell		
	Larry Bowen		
	Kenneth Roach		
	Lee Strickland		

CITY OF ROYSTON MISSION STATEMENT

Our mission is to realize our needs as a City, prioritize those needs and make them our goals, with a total commitment to the public and the City of Royston. It is with proven methods that we hold ourselves accountable to achieve the highest standards possible that encompasses excellence, professionalism, accountability, fairness, and a positive and progressive attitude.

<u>Core Values</u>:
Public Trust
Excellence
Accountability
Fairness

684 Franklin Springs Street • ROYSTON, GEORGIA 30662 • Telephone 706-245-7232 • Fax 706-245-7868

THIS INSTITUTION IS AN EQUAL OPPORTUNITY PROVIDER AND EMPLOYER

FY2016 BUDGET TOTALS

FUND	REVENUES	EXPENDITURES	DIFFERENCE
GENERAL FUND	2,397,122.00	2,397,122.00	0.00
WATER/SEWER FUND	944,180.00	944,180.00	0.00
GAS FUND	3,371,990.00	3,371,990.00	0.00
SANITATION FUND	314,722.00	314,722.00	0.00
TOTALS	**7,028,014.00**	**7,028,014.00**	**0.00**
SMALL FUNDS			
SPLOST (Frnkln & Hart)	814,968.00	814,968.00	0.00
CONFISCATED ASSETS	174.00	174.00	0.00
MULTIPLE GRANTS	0.00	0.00	0.00
HOTEL/MOTEL TAX FB	1,000.00	1,000.00	0.00
DOWNTOWN DEV.	21,900.00	21,900.00	0.00
TECH FEE	3,700.00	3,700.00	0.00
FIRE SPEC REV RUND	17,884.00	17,884.00	0.00
CAPITAL BUDGET			
GEN/PUR. CAPITAL PRJ	1,097,096.00	1,097,096.00	0.00
(All Capital Projects are budgeted in the funds above; this only shows capital projects planned this year)			

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ENTITY 100 - R E V E N U E	ACCOUNT NUMBER	BUDGET FY2013	BUDGET FY2014	BUDGET FY2015	Projected Actual FY2015	BUDGET FY2016
Property Tax	100.31.1200	445,000.00	430,000.00	425,000.00	430,000.00	425,000.00
Motor Vehicle Tax	100.31.1310	27,000.00	20,000.00	35,000.00	27,000.00	24,000.00
TAVT (Title Advol Veh Tx)	100.31.1315	0.00	13,000.00	40,000.00	38,000.00	38,000.00
Intangible Tax	100.31.1340	2,100.00	3,000.00	2,000.00	2,200.00	2,000.00
Real Estate Transfer	100.31.1600	1,100.00	500.00	1,200.00	722.00	500.00
Franchise Tax-Electric	100.31.1710	180,000.00	178,000.00	172,000.00	183,450.00	180,000.00
Franchise Tax-TV/Cable	100.31.1750	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
Franchise Tax-Telephone	100.31.1760	11,000.00	14,000.00	14,000.00	14,000.00	14,000.00
Railroad Equipment Tax	100.31.1350	1,400.00	1,400.00	1,600.00	1,666.00	1,666.00
Local Option Sales/Use Tax	100.31.3100	450,000.00	425,000.00	438,000.00	438,000.00	438,000.00
Alcoholic Bev. Excise	100.31.4200	65,000.00	65,000.00	65,000.00	66,000.00	68,000.00
Business & Occupation	100.31.6100	21,500.00	20,000.00	21,000.00	20,500.00	21,000.00
Insurance Premium Tax	100.31.6200	121,100.00	125,000.00	133,000.00	138,774.00	136,000.00
Bank Tax	100.31.6300	6,300.00	6,300.00	6,700.00	4,452.00	6,700.00
Fifa & Interest Charges	100.31.9500	4,000.00	4,500.00	4,200.00	9,000.00	7,800.00
Other/Penalty & Interest	100.31.9900	1,900.00	2,000.00	3,700.00	7,200.00	4,200.00
Beer License	100.32.1110	10,000.00	10,000.00	13,000.00	9,000.00	10,000.00
Wine License	100.32.1120	1,400.00	1,400.00	2,200.00	1,800.00	2,000.00
Other License Fees	100.32.1290	200.00	0.00			
Direct State Grants	100.33.4310	0.00	0.00	0.00	0.00	0.00
Building Permits	100.32.3100	1,500.00	500.00	800.00	1,700.00	1,500.00
Building Inspections	100.32.3210				0.00	0.00
Govnr's Home Own Tx Relief	100.33.5100	0.00	0.00	0.00	0.00	0.00
P.I.L.O.T.-Housing Auth.	100.33.8000	17,000.00	14,500.00	16,000.00	17,596.00	17,000.00
Printing/Duplicating Svcs	100.34.1400				0.00	0.00
Data Processing/Admin Fees	100.34.1500	94,377.00	94,377.00	94,377.00	90,000.00	90,000.00
Election Qualifying Fees	100.34.1910	0.00	250.00	175.00	0.00	540.00
Accident Reports	100.34.2120	0.00	0.00	0.00	10.00	0.00
Bond Fees	100.34.2130	0.00	0.00	0.00	0.00	0.00
Fire Registration Fees	100.34.2205	1,000.00	1,000.00	700.00	400.00	400.00
Other Fees	100.34.2900					
Fines	100.35.1000	65,000.00	56,000.00	60,000.00	60,000.00	65,000.00
Confiscations	100.35.1300					
Probation Fees	*100.35.1400*	3,200.00	3,000.00	3,000.00	3,000.00	3,000.00
Verizon Cell Anten. Rent	100.34.7900	1,500.00	24,000.00	24,000.00	24,000.00	24,000.00
Gym Rent	100.34.7910	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00

ENTITY 100 - R E V E N U E	ACCOUNT NUMBER	BUDGET FY2013	BUDGET FY2014	BUDGET FY2015	Projected Actual 2015	BUDGET FY2016	
Cemetery Fees	100.34.9100	12,000.00	5,000.00	5,000.00	6,000.00	6,000.00	
Bad Check Fees	100.34.9300	1,000.00	1,000.00	1,000.00	450.00	500.00	
Refunds	100.34.9900			2,600.00	2,300.00	2,000.00	
Sweep A/C Interest	100.36.1010	200.00	400.00	400.00	395.00	400.00	
Interest on C/D	100.36.1020	1,000.00	500.00	325.00	280.00	325.00	
Donations-Public	100.37.1000			1,000.00	0.00	1,000.00	
Reimbursement Damag'd Pro	100.38.3000		0.00	0.00			
Othr Misc. Inc./Bad Debt Coll.	100.38.9000	2,700.00	1,000.00	1,500.00	1,000.00	1,500.00	
Vending Machines	100.38.9003						
Street/Misc Sales	100.38.9001	3,200.00	3,200.00	3,200.00	3,200.00	3,200.00	
Prior Year Fund Balance	100.39.1200	175,000.00	50,000.00	50,000.00	0.00	58,066.00	
Sale of Assets	100.39.2100	5,000.00	5,000.00	15,000.00	30,000.00	31,000.00	
Operating Transfers In							
Transfers Frm Wtr/Swr Fund	100.39.1505	22,500.00	22,500.00	24,500.00	24,500.00	26,000.00	Lt Chgs.
Transfrs Frm Gas Fund	100.39.1515	480,000.00	482,674.00	557,514.00	555,561.00	653,325.00	Lt Chgs 28,000.
Transfers Frm Sanitation	100.39.1540	235,039.00	326,164.00	105,500.00	38,000.00	7,500.00	Lt. Chgs.
TOTAL REVENUES		2,488,216.00	2,415,165.00	2,362,191.00	2,268,156.00	2,389,122.00	
Grand Total GF Reven.		2,496,516.00	2,424,165.00	**2,370,191.00**	**2,277,332.00**	**2,397,122.00**	
(Incl. Explorers & Scouts)							

1510 Financial Admin.	ACCOUNT	BUDGET	BUDGET	BUDGET	Projected	BUDGET	
ENTITY 100-GENERAL FUNI	NUMBER	FY2013	FY2014	FY2015	Actual 2015	FY2106	
Salaries/Wages Regular Emp	100.51.1100	225,000.00	200,000.00	200,000.00	202,000.00	205,000.00	
Overtime	100.51.1300						
Bonus	100.51.1400	500.00	550.00	500.00	500.00	500.00	
Group Insurance	100.51.2100	29,500.00	33,930.00	30,000.00	22,600.00	22,600.00	
FICA Contribution	100.51.2200	13,000.00	15,300.00	15,200.00	14,800.00	15,000.00	
Retirement Contributions	100.51.2400	15,500.00	15,750.00	15,750.00	15,600.00	15,750.00	
Worker's Compensation	100.51.2700	2,400.00	1,500.00	2,059.00	6,000.00	1,108.00	incldS Mn St
Uniforms/Clothing	100.51.2800	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	
Unemployment	100.51.2600						
Official/Administrative	100.52.1100	2,500.00	1,872.00	1,000.00	2,000.00	2,000.00	
Legal/Accounting	100.52.1205	34,000.00	20,000.00	18,000.00	18,000.00	18,000.00	
Contract Services	100.52.1210	1,700.00	500.00	500.00	850.00	850.00	
Engineering	100.52.1215	0.00					
Technical Services	100.52.1300	0.00		1,000.00	450.00	500.00	
Cleaning Services	100.52.2100	0.00					
Grounds Maintenance	100.52.2140	500.00	1,000.00	1,000.00	1,027.00	1,000.00	
Computer Support/Maint.	100.52.2205	20,500.00	20,500.00	25,000.00	23,000.00	24,000.00	
Equip/Vehicles - R & M	100.52.2210	1,000.00	1,000.00	800.00	800.00	800.00	
Buildings - R & M	100.52.2230	500.00	1,000.00	1,000.00	1,350.00	1,000.00	
Maintenance Contracts	100.52.2240	700.00	1,700.00	200.00	0.00	1,200.00	
Equipment Operations	100.52.2245	200.00	2,000.00	1,100.00	700.00	800.00	
Property Lease and Rent	100.52.2310	300.00	1,500.00	1,600.00	0.00	0.00	
Equipment/Vehicle Lease	100.52.2320	1,500.00	1,500.00	1,500.00	1,500.00	1,000.00	
Insurance	100.52.3100	5,700.00	6,000.00	6,000.00	5,300.00	5,800.00	
Telephone	100.52.3205	6,100.00	8,000.00	6,200.00	6,750.00	7,000.00	
Postage	100.52.3210	3,000.00	5,000.00	4,200.00	3,500.00	4,200.00	
Pagers/Communications	100.52.3220	0.00	600.00	0.00	0.00	0.00	
Advertising	100.52.3300	5,200.00	4,200.00	4,500.00	2,000.00	2,000.00	
Printing & Binding	100.52.3400	500.00	500.00	500.00	900.00	1,000.00	
Travel	100.52.3500	7,000.00	7,000.00	6,000.00	6,000.00	7,000.00	
Dues, Memberships, Subsc.	100.52.3600	2,500.00	3,500.00	3,500.00	3,500.00	3,500.00	
Bank Charges and Fees	100.52.3610	3,000.00	2,600.00	6,200.00	5,500.00	6,000.00	
Education & Training	100.52.3700	3,000.00	3,000.00	2,800.00	3,600.00	4,500.00	
Other	100.52.3900						
Office Supplies	100.53.1105	6,500.00	6,500.00	6,500.00	5,400.00	6,200.00	
Material & Supplies Non-Offc.	100.53.1110	2,100.00	2,400.00	1,700.00	4,700.00	5,000.00	
Janitorial	100.53.1115	1,200.00	800.00	500.00	700.00	700.00	
Non-Appropriated Expense	100.53.1120	1,400.00	1,000.00	500.00	4,500.00	4,500.00	
Utilities - Water/Sewer	100.53.1210	200.00	600.00	600.00	568.00	600.00	
Utilities - Natural Gas	100.53.1220	500.00	1,200.00	1,400.00	1,250.00	1,400.00	
Utilities - Electric	100.53.1230	3,551.00	4,300.00	5,400.00	9,500.00	8,500.00	
Gasoline & Lubricants	100.53.1270	1,002.00	2,500.00	3,500.00	1,700.00	2,200.00	
Food	100.53.1300	1,153.00	1,000.00	1,000.00	1,441.00	1,000.00	
Books & Periodicals	100.53.1400	0.00	100.00	100.00	0.00	100.00	
Small Tool/Equip.<1000	100.53.1600	3,135.00	3,000.00	1,500.00	1,556.00	1,000.00	
Misc. Other	100.53.1750	4,689.00	2,500.00	1,000.00	1,695.00	1,000.00	
CAPITAL OUTLAYS							
Vehicle Purchases	100.54.1200			0.00	0.00		
Building Purchases/Improv.	100.54.1300				15,000.00	0.00	
Furniture/Fixtures Purch.	100.54.2300				700.00	0.00	
Computer Purchases	100.54.2400	3,128.00	2,000.00	1,000.00		12,000.00	Fin Sftwr Up
Equipment Purchases>2000	100.54.2500	0.00			560.00		

1510 Financial Admin.	ACCOUNT	BUDGET	BUDGET	BUDGET	Projected	BUDGET	
ENTITY 100-GENERAL FUNI	NUMBER	FY2013	FY2014	FY2015	Actual 2015	FY2016	
Infrastructure/Phillips St Pr	100.54.1410	0.00		0.00	0.00	0.00	
Contrib. To Other Agencies	100.57.2000	6,000.00	6,000.00	3,000.00	3,300.00	3,500.00	
Contributions to Others	100.57.3000	6,500.00	6,500.00	1,000.00	1,000.00	9,000.00	8000 Exp
Contingencies	100.57.9000	1,000.00	5,000.00	4,000.00	8,000.00	3,000.00	
Principal-Leases	100.58.1200	0.00				0.00	
Interest Payments	100.58.2300	0.00				0.00	
Transfer Out-DDA	100.61.1025	6,000.00	6,000.00	7,000.00	6,000.00	6,000.00	DDA
TOTAL EXPENDITURES		434,608.00	412,652.00	397,059.00	417,047.00	419,058.00	

2650 Municipal Court	ACCOUNT	BUDGET	BUDGET	BUDGET	Projected	BUDGET	
Entity 100-GENERAL FUND	NUMBER	FY2013	FY2014	FY2015	Actual 2015	FY2016	
Salary-Judge Municipal Court	100.52.1150	3,500.00	3,500.00	2,800.00	2,800.00	2,800.00	
Group Insurance	100.51.2100	5,528.00	5,528.00	5,655.00	5,655.00	5,655.00	
Education & Training	100.52.3700	350.00	350.00	375.00	500.00	375.00	
Travel	100.52.3500	500.00	500.00	500.00	325.00	500.00	
Dues, Memberships, Subsc	100.52.3600	380.00	380.00	450.00	225.00	450.00	
TOTAL EXPENDITURES		10,258.00	10,258.00	9,780.00	9,505.00	9,780.00	

3210-Police Administration	ACCOUNT	BUDGET	BUDGET	BUDGET	Projected	BUDGET	
ENTITY 100-GENERAL FUNI	NUMBER	FY2013	FY2014	FY2015	Actual 2015	FY2016	
REVENUE							
Direct Federal Grants	100.33.1110						
Direct State Grants	100.33.4120						
Explorer Donations	*100.37.1100*	*8,000.00*	*8,000.00*	*8,000.00*	*9,176.00*	*8,000.00*	
Cub Scout Donations	100.37.1200	300.00	1,000.00	0.00	0.00		
TOTAL REVENUES		8,300.00	9,000.00	8,000.00	9,176.00	8,000.00	
EXPENDITURES							
Salaries/Wages Regular Emp	100.51.1100	120,510.00	122,000.00	126,000.00	115,000.00	128,000.00	
Overtime	100.51.1300	0.00	0.00	0.00		7,500.00	
Bonus	100.51.1400	300.00	300.00	300.00	450.00	300.00	
Group Insurance	100.51.2100	18,000.00	18,000.00	18,000.00	15,000.00	17,000.00	
FICA Contribution	100.51.2200	9,500.00	9,100.00	9,600.00	8,800.00	10,366.00	✓
Retirement Contributions	100.51.2400	13,000.00	13,400.00	13,700.00	13,000.00	13,300.00	
Worker's Compensation	100.51.2700	9,997.00	12,300.00	6,000.00	5,700.00	12,296.00	All Depts
Uniforms/Clothing	100.51.2800	2,000.00	2,000.00	2,000.00	1,200.00	2,000.00	
Unemployment Compen	100.51.2600						
Official/Administrative	100.52.1100	4,500.00	3,500.00	5,000.00	3,500.00	3,500.00	
Legal/Accounting	100.52.1205	7,000.00	7,500.00	9,000.00	8,000.00	8,000.00	
Contract Services	100.52.1210	1,500.00	1,500.00	1,200.00	800.00	1,000.00	
Technical Services	100.52.1300	500.00	800.00	500.00	1,034.00	800.00	
Cleaning Services	100.52.2100	750.00	500.00	500.00	0.00	300.00	
Computer Support/Maint.	100.52.2205	15,500.00	15,500.00	14,500.00	12,500.00	14,000.00	
Equip/Vehicles - R & M	100.52.2210		0.00	0.00	0.00	0.00	
Buildings - R & M	100.52.2230	3,000.00	3,000.00	5,500.00	1,800.00	3,000.00	
Maintenance Contracts	100.52.2240	0.00	0.00	0.00	0.00	0.00	
Equipment Operations	100.52.2245	1,000.00	700.00	500.00	0.00	500.00	
Equipment/Vehicle Lease	100.52.2320	0.00	0.00	0.00	0.00	0.00	
Insurance	100.52.3100	34,000.00	44,000.00	40,500.00	35,000.00	40,500.00	
Telephone	100.52.3205	4,240.00	6,000.00	9,000.00	9,000.00	9,200.00	
Postage	100.52.3210	761.00	750.00	800.00	1,150.00	1,200.00	
Pagers/Communications	100.52.3220	954.00	1,000.00	0.00	0.00	0.00	
Advertising	100.52.3300	1,575.00	1,000.00	1,000.00	1,300.00	1,300.00	
Printing & Binding	100.52.3400	1,275.00	1,000.00	1,000.00	900.00	1,000.00	
Dues, Memberships, Subsc.	100.52.3600	10,910.00	8,000.00	2,000.00	500.00	500.00	
Office Supplies	100.53.1105	2,596.00	2,000.00	2,000.00	1,915.00	2,300.00	
Mat. & Supplies Non-Offc.	100.53.1110	1,471.00	2,350.00	1,850.00	1,600.00	1,850.00	
Janitorial	100.53.1115	1,521.00	1,200.00	1,200.00	1,100.00	1,200.00	
Non-Appropriated Expense	100.53.1120				92.00	0.00	
Utilities - Water/Sewer	100.53.1210	330.00	500.00	750.00	735.00	750.00	
Utilities - Natural Gas	100.53.1220	447.00	1,500.00	1,800.00	1,700.00	1,900.00	
Utilities - Electric	100.53.1230	9,749.00	10,000.00	10,800.00	10,800.00	11,000.00	
Gasoline & Lubricants	100.53.1270	47,611.00	45,000.00	50,000.00	45,000.00	48,000.00	
Food	100.53.1300	2,557.00	2,000.00	2,000.00	1,500.00	2,000.00	
Books and Periodicals	100.53.1400	360.00	250.00	250.00	570.00	500.00	
Small Tool/Equip<1000	100.53.1600	785.00	2,000.00	2,500.00	1,500.00	4,000.00	
Mach., Computers, etc <2000	100.53.1610	3,408.00	3,000.00	3,000.00	2,000.00	4,000.00	
Miscellaneous Other	100.53.1750	977.00	0.00	0.00	90.00	0.00	
Explorer Expenses	*100.53.1720*	*4,314.00*	*8,000.00*	*8,000.00*	*10,000.00*	*8,000.00*	
Safety Equip./Protective	100.53.1775	554.00	4,000.00	4,000.00	3,200.00	3,500.00	

3210-Police Administration	ACCOUNT	BUDGET	BUDGET	BUDGET	Projected	BUDGET
ENTITY 100-GENERAL FUNI	NUMBER	FY2013	FY2014	FY2015	Actual 2015	FY2016
CAPITAL OUTLAYS						
Land Improvements	100.54.1200	2,000.00	0.00	0.00		3,000.00
Building Purchases/Improv.	100.54.1300					
Machinery Purchases 2000+	100.54.2100					
Vehicle Purchases	100.54.2200	0.00				
Furniture/Fixtures 2000+	100.54.2300	2,000.00	0.00	0.00		
Computer Purchases 2000+	100.54.2400	0.00				
Equipment Purchases 2000+	100.54.2500	2,000.00	2,000.00	7,500.00	8,712.00	16,000.00
Payment to Others	100.57.3000	13,000.00	14,000.00	14,000.00	12,900.00	14,000.00
Contingencies	100.57.9000					
Principal Payments-Bonds	100.58.1100					
Principal Payments-Leases	100.58.1200					
Interest Payments	100.58.2300					
TOTAL EXPEND. POL. ADM.		356,452.00	369,650.00	376,250.00	338,048.00	397,562.00

3223-Police Patrol	ACCOUNT	BUDGET	BUDGET	BUDGET	Projected	BUDGET
ENTITY 100-GENERAL FUNI	NUMBER	FY2013	FY2014	FY2015	Actua. 2015	FY2016
EXPENDITURES						
Salaries/Wages Regular Emp	100.51.1100	345,000.00	353,000.00	365,000.00	330,000.00	360,000.00
Overtime	100.51.1300	15,000.00	15,000.00	15,000.00	15,500.00	16,000.00
Bonus	100.51.1400	1,500.00	1,500.00	1,200.00	950.00	1,200.00
Group Insurance	100.51.2100	55,000.00	55,000.00	55,000.00	51,000.00	55,000.00
FICA Contribution	100.51.2200	26,500.00	25,016.00	27,000.00	26,506.00	28,764.00
Retirement Contributions	100.51.2400	31,000.00	31,000.00	31,000.00	31,000.00	31,000.00
Worker's Compensation	100.51.2700					
Uniforms/Clothing	100.51.2800	4,000.00	4,000.00	3,000.00	2,750.00	4,000.00
Official/Administrative	100.52.1100					
Legal/Accounting	100.52.1205					
Contract Services	100.52.1210					
Technical Services	100.52.1300					
Cleaning Services	100.52.2100					
Computer Support/Maint.	100.52.2205					
Equip/Vehicles - R & M	100.52.2210	10,000.00	10,000.00	10,000.00	13,055.00	10,000.00
Buildings - R & M	100.52.2230					
Maintenance Contracts	100.52.2240					
Equipment Operations	100.52.2245					
Equipment/Vehicle Lease	100.52.2320					
Insurance	100.52.3100					
Telephone	100.52.3205					
Postage	100.52.3210					
Pagers/Communications	100.52.3220					
Advertising	100.52.3300					
Printing & Binding	100.52.3400					
Travel	100.52.3500					
Dues, Memberships, Subsc.	100.52.3600					
Education & Training	100.52.3700					
Office Supplies	100.53.1105					
Mat. & Supplies Non-Offc.	100.53.1110					
Janitorial	100.53.1115					
Non-Appropriated Expense	100.53.1120					
Utilities - Water/Sewer	100.53.1210					
Utilities - Natural Gas	100.53.1220					
Utilities - Electric	100.53.1230					
Gasoline & Lubricants	100.53.1270				123.00	
Food	100.53.1300					
Books and Periodicals	100.53.1400					
Small Tool/Equip<1000	100.53.1600					
Mach., Computers, etc <2000	100.53.1610					
Miscellaneous Other	100.53.1750					
Safety Equip./Protective	100.53.1775					
CAPITAL OUTLAYS						
Land Improvements	100.54.1200					
Building Purchases/Improv.	100.54.1300					
Machinery Purchases 2000+	100.54.2100					

3223-Police Patrol	ACCOUNT	BUDGET	BUDGET	BUDGET	Projected	BUDGET
ENTITY 100-GENERAL FUNI	NUMBER	FY2013	FY2014	FY2015	Actual 2015	FY2016
Vehicle Purchases	100.54.2200	44,000.00	59,000.00	59,000.00	52,186.00	0.00
Furniture/Fixtures 2000+	100.54.2300					
Computer Purchases 2000+	100.54.2400					
Equipment Purchases 2000+	100.54.2500					
Payment to Others	100.57.3000					
Principal Payments-Bonds	100.58.1100					
Principal Payments-Leases	100.58.1200					
Interest Payments	100.58.2300					
TOTAL EXPEND-PATROL		532,000.00	553,516.00	566,200.00	523,070.00	505,964.00

3240-Police Training	ACCOUNT	BUDGET	BUDGET	BUDGET	Projected	BUDGET	
ENTITY 100-GENERAL FUNI	NUMBER	FY2013	FY2014	FY2015	Actual 2015	FY2016	
Travel	100.52.3500	5,000.00	4,000.00	4,000.00	3,700.00	4,000.00	
Education & Training	100.52.3700	3,000.00	3,000.00	3,000.00	2,200.00	3,000.00	
TOTAL EXPEND-POL TRN'G		8,000.00	7,000.00	7,000.00	5,900.00	7,000.00	

3270-POLICE DISPATCH	ACCOUNT	BUDGET	BUDGET	BUDGET	Projected	BUDGET
ENTITY 100-GENERAL FUNI	NUMBER	FY2013	FY2014	FY2015	Actual 2015	FY2016
Salaries/Wages Regular Emp	100.51.1100	138,500.00	100,000.00	70,000.00	63,000.00	70,000.00
Overtime	100.51.1300	4,000.00	4,000.00	5,000.00	6,000.00	5,500.00
Bonus	100.51.1400	550.00	400.00	200.00	200.00	200.00
Group Insurance	100.51.2100	25,000.00	25,000.00	12,000.00	11,311.00	12,000.00
FICA Contribution	100.51.2200	10,900.00	8,035.00	5,814.00	5,500.00	5,800.00
Retirement Contributions	100.51.2400	8,850.00	9,500.00	6,000.00	8,815.00	7,500.00
Worker's Compensation	100.51.2700					
Uniforms/Clothing	100.51.2800	2,000.00	1,750.00	500.00	200.00	500.00
TOTAL EXPEN-PD DISPAT.		189,800.00	148,685.00	99,514.00	95,026.00	101,500.00
GRAND TOTAL POLICE		1,078,252.00	1,078,851.00	1,048,964.00	962,044.00	1,012,026.00

3510-Fire Department	ACCOUNT	BUDGET	BUDGET	BUDGET	Projected	BUDGET
ENTITY 100-GENERAL FUNI	NUMBER	FY2013	FY2014	FY2015	Actual 2015	FY2016
REVENUE						
Direct Federal Grants	100.33.1110					
Donations - Public	100.37.1000					
TOTAL REVENUES						
EXPENDITURES						
Salaries/Wages Regular Emp	100.51.1100	6,000.00	6,000.00	9,000.00	12,819.00	22,000.00
Overtime	100.51.1300		0.00	0.00	0.00	0.00
Bonus	100.51.1400	100.00	50.00	100.00	100.00	100.00
Group Insurance	100.51.2100			0.00	0.00	0.00
FICA Contribution	100.51.2200	130.00	120.00	450.00	812.00	750.00
Retirement Contributions	100.51.2400	3,500.00	2,700.00	5,700.00	4,600.00	5,000.00
Worker's Compensation	100.51.2700	2,401.00	2,900.00	7,927.00	7,927.00	3,688.00
Uniforms/Clothing	100.51.2800	800.00	800.00	2,300.00	2,600.00	1,000.00
Official/Administrative	100.52.1100	200.00	0.00	0.00	100.00	100.00
Legal/Accounting	100.52.1205	3,500.00	3,000.00	3,500.00	4,000.00	4,000.00
Contract Services	100.52.1210		0.00	0.00	1.00	0.00
Technical Services	100.52.1300	250.00	0.00	0.00	275.00	0.00
Cleaning Services	100.52.2100					
Computer Support/Maint.	100.52.2205			800.00	300.00	300.00
Equip/Vehicles - R & M	100.52.2210	2,000.00	2,500.00	2,500.00	5,300.00	3,500.00
Buildings - R & M	100.52.2230	500.00	1,000.00	1,000.00	1,000.00	1,000.00
Maintenance Contracts	100.52.2240					
Equipment Operations	100.52.2245					
Equipment/Vehicle Lease	100.52.2320					
Insurance	100.52.3100	16,400.00	16,400.00	16,400.00	16,400.00	16,400.00
Telephone	100.52.3205	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00
Postage	100.52.3210	100.00	100.00	100.00	175.00	100.00
Pagers/Communications	100.52.3220	230.00	1,000.00	1,000.00	2,000.00	1,000.00
Advertising	100.52.3300			100.00	338.00	300.00
Printing & Binding	100.52.3400	20.00	100.00	100.00	50.00	50.00
Travel	100.52.3500	0.00			350.00	400.00
Dues, Memberships, Subsc.	100.52.3600	220.00	220.00	100.00	40.00	100.00
Education & Training	100.52.3700	0.00	500.00	500.00	1,200.00	1,200.00
Office Supplies	100.53.1105					250.00
Mat. & Supplies Non-Offc.	100.53.1110	88.00	200.00	500.00	250.00	250.00
Janitorial	100.53.1115	113.00	100.00	250.00	200.00	200.00
Non-Appropriated Expense	100.53.1120	0.00	300.00	150.00	475.00	0.00
Utilities - Water/Sewer	100.53.1210	0.00	100.00	250.00	200.00	500.00
Utilities - Natural Gas	100.53.1220	465.00	400.00	800.00	300.00	2,000.00
Utilities - Electric	100.53.1230	268.00	1,000.00	2,500.00	1,560.00	4,300.00
Gasoline & Lubricants	100.53.1270	3,738.00	4,000.00	4,300.00	4,000.00	4,000.00
Food	100.53.1300	1,500.00	2,000.00	5,000.00	4,000.00	3,000.00
Small Tool/Equip>1000	100.53.1400	3,702.00	3,000.00	3,000.00	4,800.00	1,000.00
Small Tool/Equip<1000	100.53.1600	2,231.00	1,000.00	1,000.00	951.00	500.00
Mach., Computers, etc <2000	100.53.1610	0.00	500.00	500.00	500.00	0.00
Miscellaneous Other	100.53.1750					

3510-Fire Department	ACCOUNT	BUDGET	BUDGET	BUDGET	Projected	BUDGET
ENTITY 100-GENERAL FUNI	NUMBER	FY2013	FY2014	FY2015	Actual 2015	FY2016
Safety Equip./Protective	100.53.1775	1,000.00	700.00	1,500.00	900.00	1,500.00
CAPITAL OUTLAYS						
Land Improvements	100.54.1200					
Building Purchases/Improv.	100.54.1300					2,000.00
Machinery Purchases 2000+	100.54.2100					
Vehicle Purchases	100.54.2200					
Furniture/Fixtures 2000+	100.54.2300					
Computer Purchases 2000+	100.54.2400					
Equipment Purchases 2000+	100.54.2500					
Contingency	100.57.9000					
Principal Payments-Bonds	100.58.1100					
Principal Payments-Leases	100.58.1200	16,857.00	0.00			
Interest Payments	100.58.2300	1,372.00	0.00			
TOTAL EXPEND/FIRE DEPT.		69,485.00	52,490.00	73,127.00	80,323.00	82,288.00

3910-Animal Control	ACCOUNT	BUDGET	BUDGET	BUDGET	Projected	BUDGET	
ENTITY 100-GENERAL FUNI	NUMBER	FY2013	FY2014	FY2015	Actual 2015	FY2016	
EXPENDITURES							
Contrib. To Other Agencies	100.57.2000	8,747.00	7,424.00	7,158.00	7,083.00	7,200.00	
TOTAL EXPEND-ANIM.CONT		8,747.00	7,424.00	7,158.00	7,083.00	7,200.00	

4210-Highway and Streets	ACCOUNT	BUDGET	BUDGET	BUDGET	Projected	BUDGET	
ENTITY 100-GENERAL FUNI	NUMBER	FY2013	FY2014	FY2015	Actual 2015	FY2016	
REVENUE							
Direct Federal Grants	100.33.1110						
New S.P.L.O.S.T.	100.33.7100						
Donations - Public	100.37.1000						
TOTAL REVENUES							
					-		
EXPENDITURES							
Salaries/Wages Regular Emp	100.51.1100	160,000.00	152,000.00	153,000.00	156,264.00	158,000.00	
Overtime	100.51.1300	2,000.00	6,000.00	4,000.00	2,800.00	4,000.00	
Bonus	100.51.1400	600.00	600.00	500.00	300.00	500.00	
Group Insurance	100.51.2100	27,500.00	28,275.00	22,620.00	24,035.00	22,620.00	
FICA Contribution	100.51.2200	12,578.00	11,500.00	12,000.00	12,170.00	12,400.00	
Retirement Contributions	100.51.2400	9,100.00	9,700.00	9,700.00	9,400.00	9,700.00	
Worker's Compensation	100.51.2700	9,024.00	10,900.00	6,000.00	6,000.00	9,780.00	
Uniforms/Clothing	100.51.2800	1,750.00	1,500.00	1,500.00	1,000.00	1,500.00	
Official/Administrative	100.52.1100	200.00	200.00	200.00	150.00	200.00	
Legal/Accounting	100.52.1205	5,000.00	9,470.00	5,500.00	12,000.00	12,000.00	
Contract Services	100.52.1210	30,000.00	39,500.00	39,500.00	39,500.00	39,500.00	
Engineering	100.52.1215	1,500.00	1,500.00	2,000.00	1,500.00	3,000.00	
Technical Services	100.52.1300	3,000.00	1,000.00	700.00	500.00	500.00	
Grounds Maint	100.52.2140	0.00	0.00	0.00	0.00	1,000.00	
Computer Support/Maint.	100.52.2205	500.00	500.00	500.00	1,800.00	500.00	
Equip/Vehicles - R & M	100.52.2210	30,000.00	33,000.00	33,000.00	33,000.00	30,000.00	
Buildings - R & M	100.52.2230				200.00	500.00	
Street - R & M	100.52.2220	12,000.00	11,500.00	11,500.00	7,500.00	12,500.00	
Sidewalks - R & M	100.52.2225	8,000.00	8,000.00	2,000.00	1,000.00	2,500.00	
Equipment Operations	100.52.2245	1,500.00	1,000.00	1,000.00	500.00	500.00	
Equipment/Vehicle Lease	100.52.2320	0.00	0.00	0.00	0.00	0.00	
Insurance	100.52.3100	6,000.00	8,000.00	6,200.00	6,000.00	6,000.00	
Telephone	100.52.3205	1,896.00	2,000.00	2,000.00	3,000.00	3,200.00	
Postage	100.52.3210						
Pagers/Communications	100.52.3220	620.00	500.00	200.00	0.00	0.00	
Advertising	100.52.3300	232.00	300.00	300.00	750.00	750.00	
Printing & Binding	100.52.3400	10.00		100.00	65.00	100.00	
Travel	100.52.3500	736.00	500.00	500.00	2,750.00	1,000.00	
Dues, Memberships, Subsc.	100.52.3600	258.00	300.00	300.00	100.00	100.00	
Education & Training	100.52.3700	1,463.00	1,000.00	500.00	775.00	600.00	
Street Signs	100.53.1102	7,762.00	8,000.00	8,000.00	6,000.00	6,000.00	
Office Supplies	100.53.1105	45.00	200.00	1,800.00	1,000.00	800.00	
Mat. & Supplies Non-Offc.	100.53.1110	4,781.00	5,000.00	4,000.00	5,000.00	2,500.00	
Janitorial	100.53.1115	636.00	1,000.00	350.00	100.00	250.00	
Non-Appropriated Expense	100.53.1120	0.00	300.00	300.00	3,000.00	1,500.00	
Food	100.53.1300	266.00	300.00	400.00	100.00	150.00	
Utilities - Natural Gas	100.53.1220	0.00	1,000.00	0.00	0.00	0.00	
Utilities - Electric	100.53.1230	59,662.00	62,000.00	65,000.00	67,000.00	68,000.00	
Gasoline & Lubricants	100.53.1270	29,675.00	34,000.00	34,000.00	31,000.00	32,000.00	
Street/Resale Supplies	100.53.1505	2,335.00	3,000.00	2,800.00	2,800.00	2,800.00	
Small Tool/Equip<1000	100.53.1600	4,575.00	3,000.00	750.00	600.00	1,000.00	
Pipe-Bought for Resale	100.53.1650						
Mach./Equip>1000	100.53.1610		1,400.00	1,200.00	1,050.00	400.00	
Miscellaneous Other	100.53.1750				14.00	0.00	

4210-Highway and Streets	ACCOUNT	BUDGET	BUDGET	BUDGET	Projected	BUDGET
ENTITY 100-GENERAL FUNI	NUMBER	FY2013	FY2014	FY2015	Actual 2015	FY2016
Safety Equip./Protective	100.53.1775	700.00	700.00	1,000.00	150.00	1,000.00
CAPITAL OUTLAYS						
Land Improvements	100.54.1200	500.00				
Building Purchases/Improv.	100.54.1300	16,081.00				
Infrastructure	100.54.1400					
Machinery Purchases 2000+	100.54.2100					
Vehicle Purchases	100.54.2200		0.00			
Furniture/Fixtures 2000+	100.54.2300					
Computer Purchases 2000+	100.54.2400					
Equipment Purchases 2000+	100.54.2500	7,750.00		0.00		2,000.00
Contingencies	100.57.9000					5,000.00
Principal Payments-Bonds	100.58.1100					
Principal Payments-Leases	100.58.1200					
TOTAL EXPEND.-STREETS		460,235.00	458,645.00	434,920.00	440,873.00	456,350.00

4610-Maintenance & Shop	ACCOUNT	BUDGET	BUDGET	BUDGET	Projected	BUDGET
ENTITY 100-GENERAL FUNI	NUMBER	FY2013	FY2014	FY2015	Actual 2015	FY2016
EXPENDITURES						
Salaries/Wages Regular Emp	100.51.1100	42,500.00	43,000.00	43,000.00	43,418.00	43,418.00
Overtime	100.51.1300	500.00	0.00	300.00	200.00	300.00
Bonus	100.51.1400	100.00	100.00	100.00	100.00	100.00
Group Insurance	100.51.2100	6,050.00	5,655.00	5,655.00	5,655.00	5,655.00
FICA Contribution	100.51.2200	3,328.00	3,200.00	3,200.00	3,200.00	3,200.00
Retirement Contributions	100.51.2400	3,200.00	3,600.00	3,600.00	3,580.00	3,600.00
Worker's Compensation	100.51.2700	1,541.00	1,702.00	1,702.00	3,000.00	1,806.00
Uniforms/Clothing	100.51.2800	1,800.00	2,100.00	2,500.00	2,500.00	2,500.00
Official/Administrative	100.52.1100		1,800.00	500.00	15.00	500.00
Legal/Accounting	100.52.1205					
Contract Services	100.52.1210					
Engineering	100.52.1215					
Technical Services	100.52.1300					600.00
Cleaning Services	100.52.2100					
Computer Support/Maint.	100.52.2205					
Equip/Vehicles - R & M	100.52.2210	2,500.00	1,500.00	3,700.00	3,500.00	4,000.00
Buildings - R & M	100.52.2230					
Maintenance Contracts	100.52.2240	2,500.00	1,500.00	1,500.00	1,500.00	1,500.00
Equipment Operations	100.52.2245	600.00	500.00	300.00	0.00	200.00
Equipment/Vehicle Lease	100.52.2320					
Insurance	100.52.3100	1,200.00	2,087.00	2,087.00	2,000.00	2,000.00
Telephone	100.52.3205	1,000.00	1,000.00	1,200.00	1,200.00	1,200.00
Travel	100.52.3500	500.00	500.00	200.00	0.00	200.00
Education & Training	100.52.3700	400.00	100.00	100.00	0.00	100.00
Office Supplies	100.53.1105	300.00	300.00	200.00	0.00	200.00
Mat.& Supplies Non-Offc.	100.53.1110	2,000.00	2,500.00	3,000.00	4,000.00	3,000.00
Janitorial	100.53.1115	500.00	500.00	800.00	100.00	150.00
Utilities-Water/Sewer	100.53.1210	800.00	800.00	800.00	750.00	800.00
Utilities-Natural Gas	100.53.1220	4,200.00	3,000.00	3,700.00	3,385.00	3,700.00
Utilities-Electric	100.53.1230	3,000.00	3,000.00	3,400.00	3,000.00	3,400.00
Gasoline & Lubricants	100.53.1270	3,000.00	1,800.00	2,400.00	1,800.00	2,000.00
Small Tool/Equip<1000	100.53.1600	2,000.00	1,500.00	1,000.00	1,378.00	1,000.00
Machinery/Equip<2000	100.53.1610	600.00	1,000.00	600.00	50.00	500.00
Miscellaneous Other	100.53.1775	1,000.00	400.00	200.00	0.00	100.00
Safety Equip/Protective	100.53.1775	500.00	500.00	100.00	100.00	100.00
CAPITAL OUTLAYS						
Land Improvements	100.54.1200					
Building Purchases/Improv.	100.54.1300					
Machinery Purchases 2000+	100.54.2100					
Vehicle Purchases	100.54.2200					
Furniture/Fixtures 2000+	100.54.2300					
Computer Purchases 2000+	100.54.2400					
Equipment Purchases 2000+	100.54.2500	5,250.00	3,000.00	2,000.00	670.00	1,000.00
TOTAL EXPEN.-MAIN/SHOP		90,869.00	86,644.00	87,844.00	85,101.00	86,829.00

4710-Cemetery	ACCOUNT	BUDGET	BUDGET	BUDGET	Projected	BUDGET
ENTITY 100-GENERAL FUNI	NUMBER	FY2013	FY2014	FY2015	Actual 2015	FY2016
Buildings - R & M	100.52.2230					
Maintenance Contracts	100.52.2240	13,500.00	0.00	0.00	0.00	0.00
Grounds Maintenance	100.52.2250	0.00	2,000.00	0.00	0.00	0.00
Insurance	100.52.3100	1,000.00	1,700.00	1,600.00	1,600.00	1,600.00
Non-Appropriated Expense	100.53.1120	3,500.00	3,000.00	1,500.00	250.00	500.00
Infrastructure	100.54.1400					
TOTAL EXPEND-CEMETERY		18,000.00	6,700.00	3,100.00	1,850.00	2,100.00

5530-Civic Center	ACCOUNT	BUDGET	BUDGET
ENTITY 100-GENERAL FUNI	NUMBER	FY2013	FY2014
Buildings - R & M	100.52.2230	0.00	0.00
Insurance	100.52.3100	3,600.00	0.00
Janitorial	100.53.1115	0.00	0.00
Utilities-Natural Gas	100.53.1220	1,400.00	0.00
Utilities-Electric	100.53.1230	4,000.00	0.00
Bld.Purchases/Improvements	100.54.1300		
TOTAL EXPEND-CIVIC CTR.		9,000.00	0.00

6121-Recreation Admin.	ACCOUNT	BUDGET	BUDGET	BUDGET	Projected	BUDGET
ENTITY 100-GENERAL FUNI	NUMBER	FY2013	FY2014	FY2015	Actual 2015	FY2016
Engineering	100.52.1215					
Insurance	100.52.3100	470.00	845.00	850.00	850.00	500.00
Materials & Supplies-Non Offc	100.53.1110					
Utilities - Electric	100.53.1230					
Miscellaneous Other	100.53.1750					
TOTAL EXPEND-REC. ADM.		470.00	845.00	850.00	850.00	500.00

6123-Playgrnds./T.J. Park	ACCOUNT	BUDGET	BUDGET	BUDGET	Projected	BUDGET
ENTITY 100-GENERAL FUNI	NUMBER	FY2013	FY2014	FY2015	Actual 2015	FY2016
Utilities-Water/Sewer	100.53.1210	125.00	65.00	125.00	115.00	135.00
Utilities-Electric	100.53.1230		0.00	0.00	0.00	0.00
Miscellaneous Other	100.53.1750	600.00	200.00	300.00	585.00	500.00
TOTAL EXPEND-T. J. PARK		725.00	265.00	425.00	700.00	635.00

6131-Gym Facilities	ACCOUNT	BUDGET	BUDGET	BUDGET	Projected	BUDGET
ENTITY 100-GENERAL FUNI	NUMBER	FY2013	FY2014	FY2015	Actual 2015	FY2016
Buildings-R & M	100.52.2230	200.00	0.00	0.00	164.00	200.00
Maintenance Contracts	100.52.2240					
Insurance	100.52.3100	4,700.00	4,700.00	6,000.00	6,000.00	6,000.00
Legal & Accounting	10.52.1205	0.00				
Materials & Supplies Non-Offc	100.53.1110					
Janitorial	100.53.1115					
Utilities-Water/Sewer	100.53.1210					
Utilities-Natural Gas	100.53.1220					
Utilities-Electric	100.53.1230					
Miscellaneous Other	100.53.1750					
Scout Hut Expenses	100.53.1280	1,500.00	1,700.00	3,000.00	3,600.00	3,600.00
TOTAL EXPEND.-GYM FAC.		6,400.00	6,400.00	9,000.00	9,764.00	9,800.00

6132-New Rec/Wellness Pk	ACCOUNT	BUDGET	BUDGET	BUDGET	Projected	BUDGET
ENTITY 100-GENERAL FUNI	NUMBER	FY2013	FY2014	FY2015	Actual 2015	FY2016
Engineering	100.52.1215					
Legal/Accounting	100.52.1205	500.00	500.00	500.00	0.00	0.00
Utilities-Electric	100.53.1230	7,000.00	5,000.00	5,000.00	3,000.00	3,500.00
Miscellaneous Other	100.53.1750	5,000.00	3,000.00	5,000.00	4,800.00	5,000.00
Advertising	100.52.3300	1,000.00	1,000.00	1,000.00	200.00	400.00
Utilities - Water/Sewer	100.53.1210	600.00	600.00	600.00	600.00	650.00
Utilities - Natural Gas	100.53.1220	500.00	500.00	500.00	300.00	350.00
CAPITAL OUTLAYS						
Land Improvements	100.54.1200					
Bldg Purch/Imprv/Site Imprv	100.54.1300					
Grant Pass Thru Pymnts.	100.57.1010					
TOTAL EXP-NEW REC/PARK		14,600.00	10,600.00	14,600.00	8,900.00	9,900.00

6133-Little League Field	ACCOUNT	BUDGET	BUDGET	BUDGET	Projected	BUDGET
Entity 100 - Gen Fund	NUMBER	FY2013	FY2014	FY2015	Actual 2015	FY2016
Utilities, Electric	100.53.1230	0.00	0.00	0.00	241.00	0.00
MISC. OTHER	100.53.1750	0.00	1,000.00	500.00	150.00	1,500.00
TOTAL EXPEND LL FIELD			1,000.00	500.00	391.00	1,500.00

6210-Downtown Parks	ACCOUNT	BUDGET	BUDGET	BUDGET	Projected	BUDGET
ENTITY 100-GENERAL FUNI	NUMBER	FY2013	FY2014	FY2015	Actual 2015	FY2016
Buildings-R & M	100.52.2230					
Grounds Maintenance	100.52.2250	200.00	0.00	0.00	0.00	0.00
Utilities-Water/Sewer	100.53.1210	200.00	100.00	100.00	100.00	100.00
Utilities-Electric	100.53.1230	0.00	0.00	0.00	0.00	0.00
Small Tool/Equip <1000	100.53.1600	0.00	0.00	0.00	0.00	0.00
Miscellaneous Other	100.53.1750	700.00	0.00	0.00	0.00	0.00
Property Improvements	100.54.1000	0.00	0.00	0.00	0.00	0.00
Site Improvements	100.54.1200	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND.-DT PARKS		1,100.00	100.00	100.00	100.00	100.00

6510-Library Admin.	ACCOUNT	BUDGET	BUDGET	BUDGET	Projected	BUDGET
ENTITY 100-GENERAL FUNI	NUMBER	FY2013	FY2014	FY2015	Actual 2015	FY2016
Legal/Accounting	100.52.1205	200.00	500.00	500.00	0.00	500.00
Buildings-R & M	100.52.2230	1,000.00	500.00	500.00	5,000.00	500.00
Insurance	100.52.3100	2,200.00	5,000.00	3,400.00	3,400.00	3,400.00
Advertising	100.52.3300	0.00	0.00	50.00	50.00	50.00
Janitorial	100.53.1115	850.00	850.00	850.00	850.00	850.00
Utilities-Water/Sewer	100.53.1210	375.00	425.00	800.00	1,500.00	1,800.00
Utilities-Natural Gas	100.53.1220	1,600.00	1,600.00	3,500.00	2,500.00	3,500.00
Utilities-Electric	100.53.1230	6,900.00	7,500.00	11,000.00	11,000.00	12,000.00
Building Purch/Improvements	100.54.1300					
Contrib. To Other Agencies	100.57.2000	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00
TOTAL EXPEND.-LIBRARY		31,125.00	34,375.00	38,600.00	42,300.00	40,600.00

7450-Code Enforcement	ACCOUNT	BUDGET	BUDGET	BUDGET	Projected	BUDGET
ENTITY 100-GENERAL FUNI	NUMBER	FY2013	FY2014	FY2015	Actual 2015	FY2016
EXPENDITURES						
Salaries/Wages Regular Emp	100.51.1100	31,616.00	36,500.00	37,000.00	38,641.00	40,500.00
Overtime	100.51.1300		0.00	0.00		
Bonus	100.51.1400	150.00	100.00	100.00	150.00	100.00
Group Insurance	100.51.2100	5,950.00	5,655.00	5,655.00	5,655.00	5,655.00
FICA Contribution	100.51.2200	2,500.00	2,792.00	2,800.00	2,956.00	3,000.00
Retirement Contributions	100.51.2400	3,100.00	3,100.00	3,100.00	2,468.00	3,200.00
Worker's Compensation	100.51.2700	1,350.00	1,350.00	2,054.00	2,054.00	800.00
Uniforms/Clothing	100.51.2800	400.00	250.00	250.00	250.00	250.00
Official/Administrative	100.52.1100	50.00	50.00	100.00	90.00	125.00
Legal/Accounting	100.52.1205	6,000.00	4,000.00	4,000.00	4,221.00	4,200.00
Contract Services	100.52.1210	1,200.00	500.00	100.00	50.00	100.00
Engineering	100.52.1215			0.00	0.00	0.00
Technical Services	100.52.1300	200.00	200.00	200.00	275.00	300.00
Cleaning Services	100.52.2100			0.00	0.00	0.00
Computer Support/Maint.	100.52.2205	800.00	1,100.00	1,800.00	1,350.00	1,500.00
Equip/Vehicles - R & M	100.52.2210	400.00	400.00	200.00	100.00	200.00
Buildings - R & M	100.52.2230					
Street - R & M	100.52.2220					
Sidewalks - R & M	100.52.2225					
Equipment Operations	100.52.2245	200.00	200.00	200.00	100.00	225.00
Equipment/Vehicle Lease	100.52.2320					
Insurance	100.52.3100	830.00	830.00	850.00	850.00	850.00
Telephone	100.52.3205	500.00	500.00	500.00	500.00	550.00
Postage	100.52.3210	500.00	1,200.00	1,500.00	1,500.00	1,700.00
Pagers/Communications	100.52.3220		675.00	0.00	0.00	0.00
Advertising	100.52.3300	350.00	100.00	550.00	100.00	550.00
Printing & Binding	100.52.3400	100.00	100.00	100.00	85.00	100.00
Travel	100.52.3500	1,000.00	1,000.00	1,100.00	1,600.00	1,250.00
Dues, Memberships, Subsc.	100.52.3600	250.00	250.00	250.00	200.00	250.00
Education & Training	100.52.3700	1,500.00	1,500.00	1,400.00	1,446.00	1,850.00
Animal Control/Vet Expense	100.52.4205	200.00	300.00	300.00	100.00	300.00
Office Supplies	100.53.1105	400.00	250.00	250.00	200.00	250.00
Mat. & Supplies Non-Offc.	100.53.1110	500.00	250.00	250.00	250.00	250.00
Janitorial	100.53.1115					
Non-Appropriated Expense	100.53.1120		200.00	300.00	400.00	400.00
Utilities - Water/Sewer	100.53.1210					
Utilities - Natural Gas	100.53.1220					
Utilities - Electric	100.53.1230					
Gasoline & Lubricants	100.53.1270	1,686.00	2,300.00	3,200.00	2,500.00	2,800.00
Books and Periodicals	100.53.1400					
Small Tool/Equip<1000	100.53.1600	45.00	1,000.00	1,000.00	300.00	800.00
Mach., Computers, etc <2000	100.53.1610					
Miscellaneous Other	100.53.1750	100.00	100.00	100.00	65.00	100.00
Safety Equip/Protective	100.53.1775	0.00	500.00	200.00	0.00	200.00
Vehicle Purchase	100.54.2200	0.00	0.00	0.00	0.00	
TOTAL EXPEND.-CODE ENF.		61,877.00	67,252.00	69,409.00	68,456.00	72,355.00

7550-Better Hometown	ACCOUNT	BUDGET	BUDGET	BUDGET	Projected	BUDGET	
ENTITY 100-GENERAL FUNI	NUMBER	FY2013	FY2014	FY2015	Actual 2015	FY2016	
EXPENDITURES							
Salaries/Wages Regular Emp	100.51.1100	33,215.00	34,700.00	36,000.00	36,660.00	37,200.00	
Overtime	100.51.1300						
Bonus	100.51.1400	100.00	100.00	100.00	100.00	100.00	
Group Insurance	100.51.2100	5,900.00	5,655.00	5,655.00	5,655.00	5,655.00	
FICA Contribution	100.51.2200	2,541.00	2,655.00	2,754.00	2,720.00	2,846.00	
Retirement Contributions	100.51.2400	3,345.00	3,000.00	3,000.00	2,600.00	2,800.00	
Worker's Compensation	100.51.2700						in 1510 prm
Uniforms/Clothing	100.51.2800	250.00	250.00	250.00	250.00	250.00	
Official/Administrative	100.52.1100	75.00	1,375.00	1,000.00	150.00	300.00	
Legal/Accounting	100.52.1205	3,800.00	8,619.00	6,300.00	5,900.00	6,300.00	
Contract Services	100.52.1210		0.00		0.00	0.00	
Engineering	100.52.1215		0.00		0.00	0.00	
Technical Services	100.52.1300		0.00		0.00	0.00	
Cleaning Services	100.52.2100		0.00				
Computer Support/Maint.	100.52.2205	300.00	300.00	200.00	0.00	200.00	
Equip/Vehicles - R & M	100.52.2210	900.00	1,000.00	800.00	300.00	900.00	
Buildings - R & M	100.52.2230	800.00	300.00	800.00	4,000.00	1,000.00	
Maint. Contracts	100.52.2240	50.00	50.00	50.00	0.00	50.00	
Insurance	100.52.3100	900.00	1,000.00	896.00	700.00	900.00	
Telephone	100.52.3205	2,600.00	3,200.00	3,000.00	2,600.00	3,200.00	
Postage	100.52.3210	300.00	300.00	300.00	300.00	325.00	
Pagers/Communications	100.52.3220	100.00	100.00	50.00	0.00	0.00	
Advertising	100.52.3300	1,200.00	1,200.00	900.00	1,800.00	1,600.00	
Printing & Binding	100.52.3400	300.00	300.00	200.00	100.00	250.00	
Travel	100.52.3500	1,600.00	1,600.00	1,800.00	1,725.00	2,400.00	
Dues, Memberships, Subsc.	100.52.3600	1,200.00	1,200.00	1,400.00	1,200.00	1,200.00	
Education & Training	100.52.3700	1,600.00	1,200.00	1,500.00	700.00	1,500.00	
Office Supplies	100.53.1105	1,000.00	1,000.00	800.00	500.00	700.00	
Mat. & Supplies Non-Offc.	100.53.1110	50.00	50.00	50.00	-213.04	50.00	
Janitorial	100.53.1115						
Non-Appropriated Expense	100.53.1120						
Utilities - Water/Sewer	100.53.1210	350.00	350.00	400.00	300.00	450.00	
Utilities - Natural Gas	100.53.1220	850.00	500.00	700.00	500.00	800.00	
Utilities - Electric	100.53.1230	1,800.00	1,500.00	1,600.00	1,800.00	2,000.00	
Gasoline & Lubricants	100.53.1270	1,300.00	1,500.00	1,400.00	1,200.00	1,600.00	
Food	100.53.1300	600.00	800.00	900.00	700.00	1,000.00	
Books and Periodicals	100.53.1400						
Small Tool/Equip<1000	100.53.1600		700.00	300.00	0.00	300.00	
Mach., Computers, etc <2000	100.53.1610		2,000.00	1,600.00	800.00	1,800.00	laptop
Miscellaneous Other	100.53.1750						
Vehicle Purchase	100.54.2200			0.00	0.00	0.00	
Transfer Out-DDA	100.61.1025						
TOTAL EXPEND-BHT PROG.		67,026.00	76,504.00	74,705.00	73,046.96	77,676.00	
TOTAL GEN FUND EXPEND.		2,466,177.00	2,424,165.00	2,370,191.00	2,301,217.96	2,397,122.00	

7550-Downtown Develop.	ACCOUNT	BUDGET	BUDGET	BUDGET	Projected	BUDGET
ENTITY 230-DDA FUND	NUMBER	FY2013	FY2014	FY2014	Actual 2015	FY2016
REVENUE						
State Govt. Grants						
Operating-Categorical	230.33.4100	5,000.00	5,000.00	0.00	3,700.10	0.00
Concessions	230.34.7900					
Festival Rents	230.34.7950	6,500.00	6,500.00	6,500.00	8,000.00	6,500.00
Depot Rents		500.00	500.00	0.00		
Donations-Public	230.37.1000	6,000.00	6,000.00	8,000.00	1,400.00	8,000.00
Other/Misc. Revenue	230.38.9000	2,800.00	2,800.00	1,400.00	50.00	1,400.00
Operating Transfers In	230.39.1100	6,500.00	6,500.00	4,000.00	4,000.00	4,000.00
Transfer From Hotel/Motel Tx.	230.39.1275	2,700.00	2,700.00	1,500.00	2,000.00	2,000.00
TOTAL REVENUES		30,000.00	30,000.00	21,400.00	19,150.10	21,900.00
EXPENDITURES						
Official/Administrative	230.52.1100			4,000.00	0.00	4,000.00
Legal/Accounting	230.52.1205	600.00	600.00	600.00	0.00	600.00
Contract Services	230.52.1210					
Computer Support/Maint.	230.52.2205					
Postage	230.52.3210	700.00	700.00	700.00	300.00	700.00
Pagers/Communications	230.52.3220					
Advertising	230.52.3300	5,000.00	5,000.00	1,800.00	3,500.00	1,800.00
Printing & Binding	230.52.3400					
Travel	230.52.3500	1,500.00	1,500.00	500.00	400.00	500.00
Dues, Memberships, Subsc.	230.52.3600	750.00	750.00	300.00	150.00	300.00
Bank Charges & Fees	230.52.3610		100.00	100.00	0.00	100.00
Education & Training	230.52.3700	150.00	1,500.00	1,000.00	600.00	1,000.00
Mat. & Supplies Non-Offc	230.53.1110					
Gasoline & Lubricants	230.53.1270					
Food	230.53.1300	375.00	1,000.00	500.00	250.00	500.00
T L & Christmas In Royston	230.53.1310			400.00		
Fall Festival Expense	230.53.1320	3,404.00	4,000.00	5,000.00	6,300.00	6,000.00
Easter Parade Expense	230.53.1330	0.00	200.00	300.00	300.00	350.00
Car Show Expense	230.53.1340	4,325.00	1,500.00	1,500.00	1,500.00	500.00
Halloween Event	230.53.1341	0.00	300.00	400.00	0.00	450.00
Christmas Parade	230.53.1342	0.00	500.00	400.00	0.00	500.00
Depot Expenses	230.53.1350	1,381.00	3,300.00	2,400.00	500.00	2,000.00
Misc Event Expense	230.53.1700	338.00	700.00	1,000.00	2,250.00	1,000.00
Non-Appropriated Expense	230.53.1750	0.00	900.00	500.00	0.00	100.00
Grant Pass-Thru Payments	230.57.1010	0.00	5,000.00		0.00	
Contingency	230.57.9000	0.00	2,450.00		0.00	1,500.00
TOTAL EXPEND.-DDA		18,523.00	30,000.00	21,400.00	16,050.00	21,900.00

Confiscated Assets Fund	ACCOUNT	BUDGET	BUDGET	BUDGET	Projected	BUDGET	
ENTITY 210-CONFIS.ASSTS.	NUMBER	FY2013	FY2014	FY2015	Actual 2015	FY2016	
REVENUE							
Fines & Forfeitures Fund Bal.	210.31.4210	4,459.00	4,459.00	4,459.00	4,459.00	174.00	
EXPENDITURES							
Supplies/Non. Office	210.53.1100	4,459.00	4,459.00	4,459.00	4,285.00	174.00	
Tech-Fee Add On/Police	**ACCOUNT**	**BUDGET**	**BUDGET**	**BUDGET**	**Projected**	**BUDGET**	
ENTITY 220-TECH-FEE ADD	NUMBER	FY2013	FY2014	FY2015	Actual 2015	FY2016	
REVENUE							
Tech-Fee Add Ons	220.35.1400	4,200.00	3,700.00	3,700.00	3,692.00	3,700.00	
Prior Year Fund Balance	220.39.1200						
TOTAL REVENUE		4,200.00	3,700.00	3,700.00	36.92	3,700.00	
EXPENDITURES							
Computer Related Purchases	220.53.1610	2,500.00	2,000.00	2,000.00	0.00	2,000.00	
Computer Support/Maint.	220.52.2205	500.00	500.00	500.00	0.00	500.00	
Contingency	220.57.9000	1,200.00	1,200.00	1,200.00	0.00	1,200.00	
TOTAL EXPENDITURES		4,200.00	3,700.00	3,700.00	0.00	3,700.00	
3520-Fire Dept Checking	**ACCOUNT**	**BUDGET**	**BUDGET**	**BUDGET**	**Projected**	**BUDGET**	
ENTITY 240-FIRE DEPT	NUMBER	FY2013	FY2014	FY2015	Actual 2015	FY2016	
REVENUE							
Operating Transfers In	240.39.1100	10,000.00	0.00	0.00	0.00	0.00	
Franklin County Allocation	240.33.6200	15,000.00	16,500.00	16,500.00	16,984.00	16,984.00	
Donations - Public	240.37.1000	2,000.00	1,000.00	800.00	900.00	900.00	
Total Revenues		27,000.00	17,500.00	17,300.00	17,884.00	17,884.00	
EXPENDITURES							
Uniforms/Safety Clothing	240.51.2800	525.00	550.00	550.00	3,000.00	3,000.00	T O Gear
Material & Supplies Non-Offc	240.53.1110	0.00	0.00	0.00	5,000.00	5,000.00	
Food	240.53.1300	1,500.00	1,500.00	1,500.00	2,000.00	2,000.00	
Small Tool/Equip <1000	240.53.1600	14,937.00	11,950.00	11,950.00	3,400.00	3,000.00	
Equip Purch 2000+	240.54.2500	0.00	2,000.00	2,000.00	0.00	4,384.00	
Contrib Othr Agencies	240.57.2000	0.00	1,500.00	1,300.00	500.00	500.00	
Total Expenditures		16,962.00	17,500.00	17,300.00	13,900.00	17,884.00	

Multiple Grant Fund	ACCOUNT	BUDGET	BUDGET	BUDGET	Projected	BUDGET
ENTITY 250-MULT.GRANT F	NUMBER	FY2013	FY2014	FY2015	Actual 2015	FY2016
REVENUE						
Direct Federal Grants	250.33.1000					
Direct State Grants	250.33.4310					
Interest Revenues	250.36.1000					
EXPENDITURES						
Grant Pass-Thru Payments	250.57.1010					

Hotel/Motel Tax Fund	ACCOUNT	BUDGET	BUDGET	BUDGET	Projected	BUDGET
ENTITY 275-HOTEL/MOTEL	NUMBER	FY2013	FY2014	FY2015	Actual 2015	FY2016
REVENUE						
Hotel Motel Tax	275.31.4100	2,700.00	2,000.00	1,000.00	450.00	1,000.00
EXPENDITURES						
Transfer Out-Hotel Motel	275.61.1010	2,700.00	2,000.00	1,000.00	450.00	1,000.00

Note: All below projects are budgeted in their respective funds and /or SPLOST			
Gen. Pur. Capital Proj Fund	**ACCOUNT**		**BUDGET**
ENTITY 321-CAPITAL PROJ	**NUMBER**		**FY2016**
REVENUE			
General Fund Revenue			71,000.00
Splost			217,757.00
Grants			473,339.00
Gas Revenue			213,000.00
Gas Lease Proceeds			80,000.00
Sanitation Revenue			42,000.00
Total Revenues			1,097,096.00
EXPENDITURES			
Land Improvements:	54.1200		
Gen Fund		Police Dept. Gun Range Training Area	3,000.00
Water/Sewer			
Gas		Site Improvements	10,000.00
Bldg. Purch/Imprvmnts:	54.1300		
Gen Fund		Fire Dept. and Depot Renovation	136,190.00
Water/Sewer			
Gas			5,000.00
Computer Purch. 2000+	54.2100		
Gen Fund		Upgrade to Financial Software	12,000.00
Infrastructure:			
Gen Fund		LMIG Project and Streetscape	524,906.00
Gas			150,000.00
Vehicle Purchases:	54.2200		
Gen Fund		Administration and Main Street	40,000.00
Water/Sewer		Pickup Truck	30,000.00
Gas		Service Truck	35,000.00
Sanitation		Hook Truck	40,000.00
Furniture/Fixtures:	54.2300		
Gas		Misc. furnishings	1,000.00
Machinery Purchases:	54.2400		
Gas		Trencher and Trailer	85,000.00
Equipment Purchases:	54.2500		
Gen Fund		Pol. Dept. Back-up Gen.	16,000.00
Water/Sewer			
Gas		Misc. small equipment replacement	7,000.00
Sanitation		Dumpsters	2,000.00
Total Capital Expend.			1,097,096.00

4410-Water/Sewer Admin.	ACCOUNT	BUDGET	BUDGET	BUDGET	Projected	BUDGET	
ENTITY 505-WTR./SWR.ADM	NUMBER	FY2013	FY2014	FY2015	Actual 2015	FY2016	
REVENUE							
CBDG Grant Funds	505.33.1120	0.00	50,000.00				
Indirect State Grants	505.33.4150	461,985.00					
S.P.L.O.S.T.	505.33.7100						
CHARGES FOR SERVICES							
Water Charges	505.34.4210	520,000.00	520,000.00	515,000.00	540,000.00	555,000.00	
Water-Tampering Fee	505.34.4215	0.00	0.00	0.00	0.00	0.00	
Collection Fees	505.34.4220	0.00	0.00	0.00	0.00	0.00	
Water Reconnect Fees	505.34.4230	7,000.00	7,000.00	7,000.00	12,000.00	7,000.00	
Water Tap Fees	505.34.4235	2,500.00	9,500.00	3,500.00	6,000.00	2,500.00	
Sewer Charges	505.34.4255	335,000.00	335,000.00	312,000.00	319,800.00	350,000.00	
Sewer Tap Fees	505.34.4256	1,000.00	500.00	0.00	750.00	2,500.00	
Sewer Connection Fees	505.34.4260				0.00	0.00	
Other Fees	505.34.6900			0.00	0.00	0.00	
Late Charges	505.34.9400	22,500.00	22,500.00	24,500.00	25,000.00	26,000.00	
Interest Revenues	505.36.1000	1,000.00	250.00	154.00	178.00	180.00	
Sale of Assets	505.39.2100			0.00	0.00	0.00	
Other - Miscellaneous Rev.	505.38.9000	1,000.00		1,253.00	12,136.00	1,000.00	
Retained Earnings	505.39.1200						
INTERFUND TRANSFERS							
Transfer In From Gas Fund	505.39.1515						
Proceeds-Gen. Lng Trm Liab							
Spec Asses Debt w/Gvt CP	505.39.3200						
Prior Year Fund Balance	505.39.9999	169,613.00	24,923.00	43,113.00	0.00		
TOTAL REVENUES		1,521,598.00	969,673.00	906,520.00	915,864.00	944,180.00	
EXPENDITURES							
Salaries/Wages Reg. Emp.	505.51.1100	264,000.00	225,000.00	221,000.00	232,940.00	255,000.00	
Overtime	500.51.1300	7,500.00	7,500.00	7,500.00	7,500.00	8,000.00	
Bonus	505.51.1400	700.00	600.00	500.00	400.00	600.00	
Group Insurance	505.51.2100	34,000.00	39,924.00	39,621.00	35,000.00	35,000.00	
FICA Contribution	505.51.2200	21,141.00	19,000.00	17,366.00	18,393.00	20,120.00	
Retirement Contributions	505.51.2400	26,389.00	26,700.00	31,000.00	28,051.00	31,000.00	
Unemployment Insurance	505.51.2600						
Worker's Compensation	505.51.2700	10,488.00	9,700.00	9,700.00	8,000.00	11,244.00	
Uniforms/Clothing	505.51.2800	1,750.00	1,750.00	1,750.00	1,750.00	1,750.00	
Professional/Technical	505.52.1000	500.00	500.00	500.00	412.00	500.00	
Official/Administrative	505.52.1100	42,466.00	42,466.00	42,466.00	41,000.00	41,000.00	Data Proc
Legal/Accounting	505.52.1205	12,620.00	12,800.00	7,500.00	6,200.00	6,500.00	
Contract Services	505.52.1210	400.00	100.00	100.00	3.00	0.00	
Engineering	505.52.1215	7,500.00	5,000.00	5,000.00	4,500.00	5,000.00	
Lab Fees	505.52.1300	15,000.00	15,000.00	15,000.00	14,500.00	15,000.00	
Janitorial Services	505.52.2130	0.00		0.00	0.00	0.00	
Computer Support/Maint.	505.52.2205	1,800.00	2,100.00	1,700.00	1,700.00	1,000.00	

4410-Water/Sewer Admin.	ACCOUNT	BUDGET	BUDGET	BUDGET	Projected	BUDGET	
ENTITY 505-WTR./SWR.ADM	NUMBER	FY2013	FY2014	FY2015	Actual 2015	FY2016	
Lift Station Repair	505.52.2208	1,000.00	1,000.00	3,000.00	9,000.00	3,000.00	
Equip/Vehicles - R&M	505.52.2210	10,000.00	8,500.00	8,500.00	8,200.00	8,500.00	
Street - R&M	505.52.2220	0.00	2,000.00	2,000.00	500.00	1,500.00	
Sidewalks - R&M	505.52.2225	0.00		0.00	0.00	0.00	
Buildings - R&M	505.52.2230	3,000.00		0.00	200.00	1,000.00	
Maintenance Contracts	505.52.2240	0.00		0.00	0.00		
Property Lease and Rent	505.52.2310	340.00	340.00	340.00	340.00	340.00	
Equip/Vehicle Lease	505.52.2320	500.00	0.00	0.00	0.00	0.00	
Insurance	505.52.3100	37,000.00	40,000.00	45,000.00	45,000.00	45,000.00	
Telephone	505.52.3205	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	
Postage	505.52.3210	5,500.00	5,500.00	5,500.00	5,500.00	6,000.00	
Pagers/Communications	505.52.3220	0.00	150.00	100.00	32.00	0.00	
Advertising	505.52.3300	1,000.00	500.00	500.00	400.00	500.00	
Printing & Binding	505.52.3400	250.00	250.00	200.00	785.00	500.00	
Travel	505.52.3500	3,500.00	5,000.00	3,500.00	2,000.00	3,500.00	
Dues, Memberships, Subsc.	505.52.3600	1,200.00	2,200.00	984.00	1,024.00	1,025.00	
Bond Administration Fee	505.52.3615	0.00		0.00	0.00	0.00	
Bad Debt Expense	505.52.3620	0.00		0.00	0.00	0.00	
Education & Training	505.52.3700	3,000.00	3,000.00	3,000.00	2,000.00	2,500.00	
Office Supplies	505.53.1105	1,200.00	1,000.00	1,500.00	1,500.00	1,600.00	
Material & Supplies Non-Offc.	505.53.1110	5,200.00	5,200.00	8,000.00	7,966.00	8,500.00	
Janitorial Supplies	505.53.1115	500.00	750.00	700.00	700.00	750.00	
Materials & Supplies	505.53.1120	0.00			2,750.00		
Meters, Pipes, Fittings	505.53.1130	20,000.00	25,000.00	25,000.00	30,000.00	25,000.00	
Utilities - Water/Sewer	505.53.1210	8,300.00	7,000.00	5,000.00	4,100.00	5,000.00	
Utilities - Natural Gas	505.53.1220	5,000.00	1,000.00	5,500.00	3,800.00	4,500.00	
Utilities - Electric	505.53.1230	65,000.00	62,000.00	63,000.00	63,000.00	68,000.00	
Gasoline & Lubricants	505.53.1270	18,000.00	20,000.00	22,000.00	21,000.00	20,000.00	
Food	505.53.1300	350.00	500.00	500.00	200.00	500.00	
Books & Periodicals	505.53.1400	500.00		0.00	0.00	0.00	
Water	505.53.1510	5,000.00	25,000.00	15,000.00	18,000.00	22,400.00	
Small Tool/Equip.<1000	505.53.1600	2,500.00	1,800.00	2,500.00	1,600.00	2,500.00	
Machinery/Equip/<2000	505.53.1610						
Chemical Supplies	505.53.1705	22,000.00	22,000.00	23,000.00	22,900.00	21,000.00	
Lab Fees	505.53.1710	0.00		1,500.00	500.00	250.00	
Non-Appropriated Expense	505.53.1750	0.00		0.00	20.00	0.00	
Safety/Protective Equip.	505.53.1775	1,200.00	1,500.00	2,000.00	575.00	1,000.00	
CAPITAL OUTLAYS							
Property Improvements	505.54.1000						
Site Improvements	505.54.1200						bud in splst
Infrastructure	505.54.1400	461,985.00			661.00		bud in splst
Machinery Purchases>2000	505.54.2100	48,000.00					
Vehicle Purchases	505.54.2200	0.00	17,500.00				bud in splst
Equipment Purchases>2000	505.54.2500	5,000.00	5,000.00				bud in splst
Trnsfr GF/Late Fees	505.61.1100	22,500.00	22,500.00	24,500.00			
Amortization	505.56.2000						
Grant Pass-Thru Pymts.	505.57.1010						
Payment To Others-Fines	505.57.3000						
Contingencies	505.57.9000	14,000.00	60,000.00	15,000.00	10,000.00		
Rice Well Project	505.54.1402						

4410-Water/Sewer Admin.	ACCOUNT	BUDGET	BUDGET	BUDGET	Projected	BUDGET	
ENTITY 505-WTR./SWR.ADM	NUMBER	FY2013	FY2014	FY2015	Actual 2015	FY2016	
Principal Payments-Bonds	505.58.1100	115,000.00	0.00	0.00	0.00	0.00	
Principal Payments-Loans	505.58.1300	30,078.00	48,739.00	48,505.00	48,505.00	50,919.00	
Interest Payments	505.58.2300	15,730.00	13,475.00	12,432.00	12,432.00	11,295.00	
Transfr Out to General Fund	505.61.1000				25,400.00	26,000.00	Late Chgs
Transfer Out to Sanitation	505.61.1015				0.00		
Pymts. To Bond Escrow Agnt	505.61.3000				0.00		
TOTAL EXPEND/WATER		**1,384,087.00**	**821,044.00**	**753,464.00**	**755,439.00**	**778,793.00**	
4335-SEWER	**ACCOUNT**	**BUDGET**	**BUDGET**	**BUDGET**	**Projected**	**BUDGET**	
ENTITY 505-WTR./SWR	NUMBER	FY2013	FY2014	FY2015	Actual 2015	FY2016	
Salaries/Wages Regular	505.51.1100	38,200.00	37,000.00	39,500.00	38,000.00	41,000.00	
Overtime	505.51.1300	1,200.00	1,200.00	1,200.00	1,400.00	1,400.00	
Bonus	505.51.1400	100.00	100.00	100.00	100.00	100.00	
Group Insurance	505.51.2100	6,000.00	5,665.00	5,655.00	5,655.00	5,655.00	
FICA Contribution	505.51.2200	3,000.00	2,727.00	3,114.00	3,114.00	3,244.00	
Retirement Contribution	505.51.2400	2,550.00	2,550.00	2,700.00	2,700.00	3,290.00	
Worker's Compensation	505.51.2700	1,011.00	1,187.00	1,187.00	1,187.00	1,277.00	
Uniforms/Clothing	505.51.2800	250.00	250.00	250.00	45.00	250.00	
Professional/Technical	505.52.1000	500.00	500.00	500.00	500.00	500.00	
Official/Administrative	505.52.1100	0.00		0.00	0.00	200.00	
Legal/Accounting	505.52.1205	3,000.00	7,000.00	4,000.00	3,775.00	4,200.00	
Engineering	505.52.1215	5,000.00	5,000.00	4,000.00	3,500.00	4,000.00	
Lab Fees	505.52.1300		500.00	650.00	500.00	500.00	
Computer Support/Maint.	505.52.2205	500.00	500.00	500.00	532.00	750.00	
Lift Station Repair	505.52.2208	15,000.00	15,000.00	15,000.00	15,422.00	23,000.00	
Equip/Vehicles - R & M	505.52.2210	1,000.00	1,000.00	1,000.00	450.00	601.00	
Insurance	505.52.3100	350.00					
Telephone	505.52.3205	1,400.00	1,600.00	1,500.00	1,500.00	1,600.00	
Postage	505.52.3210	250.00	250.00	200.00	266.00	270.00	
Pagers/Communications	505.52.3220	0.00	0.00	0.00			
Advertising	505.52.3300	100.00	100.00	100.00	50.00	100.00	
Printing& Binding	505.52.3400	100.00	100.00	100.00	0.00	100.00	
Travel	505.52.3500	500.00	1,000.00	500.00	852.00	1,200.00	
Dues,Memberships,Subsc.	505.52.3600	0.00	150.00	550.00	0.00	100.00	
Education & Training	505.52.3700	2,000.00	2,000.00	1,000.00	400.00	1,200.00	
Office Supplies	505.53.1105	100.00	100.00	100.00	300.00	300.00	
Material & Supp. Non-0ffc.	505.53.1100	1,000.00	1,000.00	300.00	1,500.00	1,500.00	
Janitorial Supplies	505.53.1115	150.00	150.00	150.00	150.00	150.00	
Meters,Pipes,Fittings	505.53.1130	2,500.00	2,500.00	1,500.00	1,400.00	1,500.00	
Utilities - Water/Sewer	505.53.1210	0.00			37.00	100.00	
Utilities - Electric	505.53.1230	42,000.00	45,000.00	57,000.00	52,655.00	58,000.00	
Gasoline & Lubricants	505.53.1270	2,000.00	2,000.00	0.00	0.00		bud wtr
Small Tool/Equip<1000	505.53.1600	250.00					
Chemical Supplies	505.53.1705	6,000.00	4,000.00	6,200.00	4,000.00	4,800.00	
Lab Fees	505.53.1710	500.00	7,500.00	4,000.00	3,000.00	4,000.00	
Safety/Protective Equip	505.53.1775	1,000.00	1,000.00	500.00	0.00	500.00	
CBDG Project	505.54.1401	0.00	0.00	0.00	0.00	0.00	
Site Improvement	505.54.1200			0.00	0.00	0.00	Bud in Splst
Infrastructure	505.54.1400	0.00		0.00	0.00	0.00	
TOTAL EXPEND/SWR.		137,511.00	148,629.00	153,056.00	142,990.00	165,387.00	
TOTAL EXPEND/WTR/SWR		1,521,598.00	969,673.00	906,520.00	898,429.00	944,180.00	

ENTITY 515-GAS ADMINIS.	ACCOUNT NUMBER	BUDGET FY2013	BUDGET FY2014	BUDGET FY2015	Projected Actual 2015	BUDGET FY2016
REVENUE						
Gas Sales	515.34.4410	2,550,000.00	2,600,000.00	2,650,000.00	2,402,300.00	2,715,000.00
Gas Service & Repairs	515.34.4420	30,000.00	30,000.00	35,000.00	35,000.00	35,000.00
Gas Connection Fees	515.34.4430	6,000.00	6,000.00	6,000.00	7,150.00	6,500.00
Gas Tap Fees	515.34.4440	2,500.00	2,500.00	2,500.00	1,400.00	2,500.00
Collection Fees	515.34.4445					
Gas Tampering	515.34.9202				200.00	
Late Charges	515.34.9400	25,000.00	25,000.00	28,000.00	28,300.00	28,000.00
Refunds (MGAG)	515.34.9900	70,000.00	70,000.00	80,000.00	85,000.00	80,000.00
Interest Revenue/Sweep Act	515.36.1000	1,600.00	900.00	270.00	325.00	345.00
Interest on C/D	515.36.1020	1,150.00	750.00	380.00	300.00	320.00
Other/Misc. Revenue	515.38.9000	200.00	2,000.00	2,000.00	2,500.00	2,000.00
Prior Year Fund Balance	515.39.9999	225,477.00	98,163.00	111,695.00	111,695.00	422,325.00
Residual Equity Tran. In	515.39.1200		282,674.00			
Ins Reimb Damaged Prop	515.38.3000					
MGAG/Othr Financ'g Sourc	515.39.3000					
FCIBA/Cap Contrib/Splost	515.33.6000			25,000.00	25,000.00	
GMA Lease 2 Proceeds	515.39.3500	0.00	0.00	0.00	620,000.00	80,000.00
TOTAL REVENUE GAS DEPT		2,911,927.00	3,117,987.00	2,915,845.00	3,319,170.00	3,371,990.00
EXPENDITURES						
Salaries/Wages Reg. Emp.	515.51.1100	85,000.00	86,000.00	87,000.00	88,284.00	87,000.00
Overtime	515.51.1300	200.00	200.00	200.00	85.00	200.00
Bonus	515.51.1400	900.00	800.00	800.00	1,000.00	1,000.00
Group Insurance	515.51.2100	54,462.00	50,890.00	50,890.00	48,944.00	50,000.00
FICA Contribution	515.51.2200	23,800.00	22,000.00	22,800.00	18,000.00	19,000.00
Retirement Contributions	515.51.2400	25,780.00	26,500.00	31,000.00	32,418.00	32,800.00
Unemployment Insurance	515.51.2600					
Worker's Compensation	515.51.2700	7,313.00	8,482.00	5,000.00	5,000.00	7,006.00
Uniforms/Clothing	515.51.2800	500.00	500.00	500.00	500.00	500.00
Professional/Technical	515.52.1000					
Official/Administrative	515.52.1100	42,466.00	42,800.00	40,000.00	40,000.00	40,000.00
Legal/Accounting	515.52.1205	8,000.00	8,000.00	6,000.00	6,000.00	6,000.00
Contract Services	515.52.1210	500.00	300.00	300.00	50.00	300.00
Engineering	515.52.1215	10,000.00	10,000.00	10,000.00	8,160.00	10,000.00
Leak Survey	515.52.1242	7,000.00	7,000.00	7,000.00	7,808.00	8,500.00
Cathodic Protection	515.52.1245	4,500.00	4,000.00	4,500.00	4,500.00	4,500.00
Technical Services	515.52.1300	500.00	0.00	0.00	275.00	300.00
Computer Support/Maint.	515.52.2205	2,000.00	2,000.00	1,700.00	1,566.00	2,000.00
Equip/Vehicle R & M	515.52.2210		0.00	0.00	0.00	0.00
Valve R & M	515.52.2212	2,000.00	2,000.00	2,000.00	0.00	2,000.00
Meter/Regulator R & M	515.52.2215	15,000.00	15,000.00	12,000.00	12,000.00	15,000.00
Steel Svc Lines-Weld R&M	515.52.2218	25,000.00	20,000.00	15,000.00	1,000.00	15,000.00
Street R & M	515.52.2220		5,000.00	5,000.00	0.00	5,000.00
Buildings - R & M	515.52.2230	10,000.00	10,000.00	8,000.00	1,000.00	8,000.00
Maintenance Contracts	515.52.2240					
Insurance	515.52.3100	9,000.00	15,000.00	27,600.00	20,000.00	23,000.00
Telephone	515.52.3205	8,600.00	8,000.00	8,000.00	9,000.00	9,500.00
Postage	515.52.3210	7,500.00	7,800.00	7,800.00	12,000.00	12,500.00

4810-Gas Administration	ACCOUNT	BUDGET	BUDGET	BUDGET	Projected	BUDGET	
ENTITY 515-GAS ADMINIS.	NUMBER	FY2013	FY2014	FY2015	Actual 2015	FY2016	
Pagers/Communications	515.52.3220	1,000.00	2,000.00	1,000.00	0.00	1,000.00	
Marketing	515.52.3225	3,000.00	3,000.00	2,000.00	2,500.00	3,000.00	
Advertising	515.52.3300	5,000.00	5,000.00	7,000.00	7,000.00	7,500.00	
Printing & Binding	515.52.3400	1,000.00	750.00	500.00	200.00	500.00	
Travel	515.52.3500	7,500.00	9,000.00	9,000.00	8,950.00	9,000.00	
Dues, Memberships, Subsc.	515.52.3620	1,800.00	1,800.00	1,200.00	1,254.00	1,500.00	
Bad Debt Expense	515.52.3620	1,000.00	1,000.00	500.00	513.00	500.00	
Education & Training	515.52.3700	8,000.00	8,000.00	6,000.00	6,000.00	10,000.00	
Office Supplies	515.53.1105	3,000.00	2,500.00	2,500.00	2,800.00	3,000.00	
Mat. & Supplies-Non-Offc.	515.53.1110	1,000.00	1,000.00	1,000.00	885.00	1,000.00	
Janitorial Supplies	515.53.1115	1,000.00	1,000.00	1,000.00	950.00	1,000.00	
Meters, Pipes, Fittings	515.53.1130						
Utilities-Water/Sewer	515.53.1210	600.00	500.00	600.00	587.00	600.00	
Utilities-Natural Gas	515.53.1220	1,800.00	1,000.00	2,000.00	1,400.00	2,000.00	
Utilities-Electric	515.53.1230	12,000.00	11,000.00	12,000.00	13,062.00	14,500.00	
Gasoline & Lubricants	515.53.1270	30,000.00	30,000.00	30,000.00	30,000.00	33,000.00	
Food	515.53.1300		2,000.00	2,000.00	1,800.00	2,000.00	
Appliances	515.53.1525	18,000.00	14,000.00	10,000.00	15,000.00	15,000.00	
Gas Service Repair Parts	515.53.1530	1,000.00	1,000.00	2,000.00	1,200.00	1,500.00	
Small Tool/Equip.<1000	515.53.1600	200.00	200.00	200.00	0.00	200.00	
Small Tool/Equip.<2000	515.53.1610	2,000.00	2,000.00	1,500.00	1,925.00	2,000.00	
Non-Appropriated Expense	515.53.1750	400.00	400.00	400.00	100.00	400.00	
CAPITAL OUTLAYS							
Site Improvements	515.54.1200	15,000.00	15,000.00	10,000.00	0.00	10,000.00	
Infrastructure	515.54.1400	30,000.00	30,000.00	20,000.00	0.00	20,000.00	
Machinery Purchases	515.54.2100		77,000.00	0.00	32,750.00	85,000.00	Trnchr/Trl
Vehicle Purchases	515.54.2200	0.00		0.00	0.00	35,000.00	Svc Trk
Equipment Purchases>2000	515.54.2500	10,000.00	10,000.00	7,000.00	0.00	7,000.00	
Furniture/Fixtures	515.54.2300	0.00	2,000.00	2,000.00	0.00	1,000.00	
Gas Exp. (Springdale)	515.54.1402	13,000.00	15,000.00	5,000.00	0.00		
Shirley Rd/Windy Hill Loop	515.54.1405		20,000.00	15,000.00	0.00	20,000.00	
Master Meter For Transco	515.54.2500		10,000.00	0.00	0.00		
Parker Rd/Robt Reid Rd	515.54.1414				5,100.00	40,000.00	
Franchise Fees	515.57.1020	10,000.00	7,000.00	7,500.00	15,000.00	15,000.00	
Contingency	515.57.2000	20,000.00	20,000.00	5,000.00	0.00	5,000.00	
Principal Payments-Bonds	515.57.9000						
Principal Payments-Loans	515.58.1100	31,826.00	57,120.00	58,672.00	58,792.00	103,533.00	
Interest Payments	515.58.1300	20,030.00	12,021.00	10,469.00	16,960.00	30,326.00	
	515.58.2300						
Transfer-General Fund	515.61.1000	480,000.00	482,674.00	445,819.00	445,819.00	185,155.00	inc lt fees
Transfer-General Fund	515.61.1000			111,695.00	111,695.00	468,170.00	28,000
Transfer-Sanitation	515.61.1000						prft 157,155
Transfer-Water/Sewer	515.61.1000						fb 468,470
Repay Loan to Gen Fund	515.61.2100						
TOTAL EXPEND-GAS ADM.		1,079,177.00	1,207,237.00	1,143,645.00	1,099,832.00	1,493,490.00	

4820-Gas Supply	ACCOUNT	BUDGET	BUDGET	BUDGET	Projected	BUDGET	
ENTITY 515-GAS SUPPLY	NUMBER	FY2013	FY2014	FY2015	Actual 2015	FY2016	
EXPENDITURES							
Gas Purchases	515.53.1520	1,500,000.00	1,600,000.00	1,500,000.00	1,246,290.00	1,500,000.00	
TOTAL EXPEND-GAS SUP.		1,500,000.00	1,600,000.00	1,500,000.00	1,246,290.00	1,500,000.00	
4830-Gas Distribution	ACCOUNT						
ENTITY 515-GAS DISTRIB.	NUMBER						
EXPENDITURES							
Salaries/Wages Reg. Emp.	515.51.1100	225,000.00	200,000.00	208,000.00	186,000.00	208,000.00	
Overtime	515.51.1300	4,000.00	5,000.00	5,000.00	3,000.00	5,000.00	
Bonus	515.51.1400						
Group Insurance	515.51.2100						
FICA Contribution	515.51.2200						
Retirement Contributions	515.51.2400						
Unemployment Insurance	515.51.2600						
Worker's Compensation	515.51.2700						
Uniforms/Clothing	515.51.2800	1,750.00	1,750.00	1,500.00	1,500.00	1,500.00	
Cathodic Protection	515.52.1245						
Technical Services	515.52.1300						
Equip./Vehicles-R&M	515.52.2210	12,000.00	8,500.00	7,200.00	11,000.00	10,000.00	
Valve R & M	515.52.2212				108.00	0.00	
Meter/Regulator R & M	515.52.2215						
Steel Svc. Lines-Weld R & M	515.52.2218						
Street - R & M	515.52.2220	2,000.00	5,000.00		0.00	0.00	bud 4810
Buildings - R & M	515.52.2230						
Maintenance Contracts	515.52.2240						
Education & Training	515.52.3700						
Mat. & Supplies Non-Offc.	515.53.1110	8,000.00	6,500.00	3,000.00	5,400.00	6,000.00	
Meters, Pipes, Fittings	515.53.1130	75,000.00	80,000.00	45,000.00	42,000.00	60,000.00	
Small Tool/Equip<1000	515.53.1600	2,000.00	2,000.00	1,000.00	2,000.00	2,000.00	
Small Tool/Equip<2000	515.53.1610						
Non-Appropriated Expense	515.53.1750						
Safety & Protective Gear	515.53.1775	3,000.00	2,000.00	1,500.00	900.00	6,000.00	
TOTAL EXPEND-GAS DIST.		332,750.00	310,750.00	272,200.00	251,908.00	298,500.00	
4850-Gas Exp. Bld Sprgs	ACCOUNT	BUDGET	BUDGET	BUDGET	Projected	BUDGET	
ENTITY 515-Gas Distrib.	NUMBER	FY2013	FY2014	FY2015	Actual 2015	FY2016	
Gas Expansion Proj.	515.54.1414	0.00	0.00	0.00	578,000.00	80,000.00	
GRAND TOT EXPEND-GAS		2,911,927.00	3,117,987.00	2,915,845.00	3,176,030.00	3,371,990.00	

4520-Solid Wst/Coll & Disp	ACCOUNT	BUDGET	BUDGET	BUDGET	Projected	BUDGET
ENTITY 540-SANITATION	NUMBER	FY2013	FY2014	FY2015	Actual 2015	FY2016
REVENUES						
Allocations-Franklin County	540.33.6200	5,760.00	5,760.00	5,760.00	6,265.00	6,265.00
Sale of Assets	540.39.2100					
Refuse Collection Charge	540.34.4110	288,000.00	283,700.00	285,000.00	297,300.00	290,000.00
Other Charges	540.34.4190					
Direct Grant Funds/Capitol	540.33.1310	0.00	0.00	0.00		
Late Charges	540.34.9400	4,800.00	4,400.00	5,500.00	5,788.00	5,500.00
Misc Rev.	540.38.9000		0.00	200.00	1,000.00	200.00
Interest Revenues	540.36.1000	1,300.00	600.00	118.00	100.00	100.00
Transfer From Wtr/Swr Fund	540.39.1505					
Transfer From Gas Fund	540.39.1515					
Proceeds Gen Lng-trm Liab.	540.39.3100	0.00				
Prior Year Fund Balance	540.39.9999	235,039.00	294,239.00	100,000.00	0.00	12,657.00
TOTAL REVENUES		534,899.00	588,699.00	396,578.00	310,453.00	314,722.00
EXPENDITURES						
Salaries/Wages Reg. Emp.	540.51.1100	85,000.00	75,000.00	78,000.00	96,366.00	95,000.00
Overtime	540.51.1300	600.00	300.00	300.00	300.00	200.00
Bonus	540.51.1400	250.00	250.00	250.00	350.00	200.00
Group Insurance	540.51.2100	12,156.00	11,315.00	11,670.00	11,311.00	11,311.00
FICA Contribution	540.51.2200	6,500.00	5,800.00	6,000.00	7,395.00	7,400.00
Retirement Contributions	540.51.2400	10,300.00	11,500.00	11,600.00	11,885.00	12,000.00
Worker's Compensation	540.51.2700	5,470.00	5,400.00	10,700.00	10,700.00	7,019.00
Uniforms/Clothing	540.51.2800	500.00	500.00	500.00	538.00	500.00
Computer Supp/Maint	540.52.2205		1,000.00	1,000.00	1,339.00	1,340.00
Official/Administrative	540.52.1100	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
Legal/Accounting	540.52.1205	4,800.00	4,800.00	4,800.00	4,500.00	4,800.00
Contract Services	540.52.1210		500.00	500.00	500.00	500.00
Landfill Tip/Recycling	540.52.2115	62,000.00	57,000.00	57,900.00	57,900.00	58,000.00
Equip/Vehicles-R&M	540.52.2210	10,000.00	8,500.00	8,500.00	8,500.00	8,500.00
Buildings-R&M	540.52.2230		150.00	1,000.00	0.00	
Insurance	540.52.3100	6,200.00	9,000.00	4,800.00	4,800.00	4,800.00
Postage	540.52.3210	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
Advertising	540.52.3300	500.00	250.00	250.00	50.00	50.00
Printing & Binding	540.52.3400	0.00	100.00	100.00	50.00	50.00
Dues, Memberships, Subsc.	540.52.3600	175.00	175.00	100.00	0.00	0.00
Bad Debt Expense	540.32.3620					
Education & Training	540.52.3700	500.00	500.00	500.00	0.00	0.00
Licenses	540.52.3800	300.00	300.00	300.00	0.00	100.00
Office Supplies	540.53.1105	300.00	200.00	1,200.00	1,100.00	1,000.00
Mat. & Supplies Non-Office	540.53.1110	1,000.00	1,000.00	800.00	550.00	600.00
Janitorial Supplies	540.53.1115	500.00	250.00	200.00	0.00	100.00
Utilities-Water/Sewer	540.53.1210	300.00	300.00	300.00	234.00	300.00
Utilities-Natural Gas	540.53.1220	300.00	300.00	300.00	200.00	300.00
Utilities-Electric	540.53.1230	500.00	500.00	450.00	615.00	650.00
Gasoline & Lubricants	540.53.1270	23,000.00	23,000.00	24,000.00	20,600.00	21,000.00
Small Tool/Equip.<1000	540.53.1600	8,000.00	2,500.00	2,500.00	0.00	2,000.00
Small Tool/Equip.<2000	540.53.1610					
Non-Appropriated Expense	540.53.1750				0.00	
Safety & Protective Gear	540.53.1775	500.00	500.00	300.00	0.00	150.00

4520-Solid Wst/Coll & Disp	ACCOUNT	BUDGET	BUDGET	BUDGET	Projected	BUDGET	
ENTITY 540-SANITATION	NUMBER	FY2013	FY2014	FY2015	Actual 2015	FY2016	
CAPITAL OUTLAYS							
Vehicle Purchases	540.54.2200	0.00			0.00	40,000.00	
Equipment Purchases>2000	540.54.2500	20,000.00	2,000.00	2,000.00	2,000.00	2,000.00	
Contingency	540.57.9000	10,000.00	10,000.00	30,613.00	0.00		
Principal Pymts.-Loan	540.58.1300	18,500.00	18,500.00	18,500.00	18,500.00	18,500.00	
Interest Payments	540.58.2300	2,645.00	2,645.00	2,645.00	2,352.00	2,352.00	
Transfer Out to General Fund	540.61.1100	235,603.00	326,164.00	105,500.00	49,000.00	5,500.00	Lt Chgs
TOTAL EXPEND-SANIT.DEP		534,899.00	588,699.00	396,578.00	320,135.00	314,722.00	

2650-Municipal Court Fund	**ACCOUNT**
ENTITY 745-MUNICIPAL CT.	**NUMBER**
RECEIPTS	
Fines & Forfeitures	
Court-Municipal	745.35.1170
Bonds	745.35.1200
Accident Reports	745.35.1170
DISBURSEMENTS	
General Supplies & Materials	745.53.1100

Not a budgeted fund - only for recording purposes of receipts and disbursements

1110-Governing Body	ACCOUNT	BUDGET	BUDGET	BUDGET	Projected	BUDGET
ENTITY 100-GENERAL FUNI	NUMBER	FY2013	FY2014	FY2015	Actual 2015	FY2016
EXPENDITURES						
Salary-Mayor & Council	100.51.1150	26,000.00	26,000.00	25,000.00	25,330.00	26,000.00
Group Insurance	100.51.2100	35,000.00	38,700.00	34,000.00	34,000.00	34,000.00
FICA Contribution	100.51.2200	2,000.00	5,060.00	4,200.00	4,000.00	4,200.00
Retirement Contribution	100.51.2400	2,200.00	2,500.00	2,300.00	2,583.00	2,800.00
Official/Administrative	100.52.1100	100.00	100.00	100.00	83.00	100.00
Telephone	100.52.3205	800.00	900.00	900.00	1,200.00	1,400.00
Travel	100.52.3500	18,000.00	18,000.00	17,000.00	17,000.00	18,000.00
Dues,Memberships,Subsc.	100.52.3600	400.00	100.00	100.00	372.00	400.00
Education & Training	100.52.3700	15,000.00	15,000.00	12,000.00	4,000.00	10,000.00
Printing & Binding	100.52.3400	200.00	200.00	350.00	100.00	200.00
Food	100.53.1300	750.00	750.00	1,600.00	2,011.00	2,000.00
Misc. Other	100.53.1750	500.00	500.00	1,000.00	1,000.00	1,000.00
Worker's Compensation	100.51.2700	500.00	500.00	0.00	0.00	3,325.00
Contributions To Others	100.57.3000	500.00	500.00	500.00	500.00	500.00
TOTAL EXPEND.-GOV.BODY		101,950.00	108,810.00	99,050.00	92,179.00	103,925.00

1410-Elections	ACCOUNT	BUDGET	BUDGET	BUDGET	Projected	BUDGET
ENTITY 100-GENERAL FUNI	NUMBER	FY2013	FY2014	FY2015	Actual 2015	FY2016
EXPENDITURES						
Legal/Acct'g	100.52.1205	200.00	700.00	100.00	30.00	700.00
Technical Services	100.52.1300	0.00	700.00	0.00	0.00	700.00
Travel	100.52.3500	400.00	400.00	200.00	200.00	400.00
Advertising	100.52.3300	200.00	800.00	100.00	75.00	800.00
Printing & Binding	100.52.3400	0.00	650.00	100.00	0.00	800.00
Education/Training	100.52.3700	400.00	400.00	400.00	400.00	400.00
Postage	100.52.3210	50.00	350.00	0.00	0.00	350.00
Mat/Supplies Non-Offc	100.53.1110	100.00	200.00	100.00	0.00	200.00
Food	100.53.1300	100.00	150.00	0.00	0.00	150.00
TOTAL EXPEND.-ELECTIONS		1,450.00	4,350.00	1,000.00	705.00	4,500.00

Splost Fund (Franklin Co	ACCOUNT	BUDGET	BUDGET	BUDGET	Projected	BUDGET
ENTITY 324-SPLOST FUND	NUMBER	FY2013	FY2014	FY2015	Actual 2015	FY2016
REVENUE						
S.P.L.O.S.T./Fire Dept.	324.33.7100	200,000.00	34,986.00	33,130.00	49,800.00	69,000.00
S.P.L.O.S.T./Library	324.33.7100	45,000.00	7,497.00	0.00	5,666.00	0.00
S.P.L.O.S.T./Water-Sewer	324.33.7100	578,766.00	102,461.00	96,795.00	40,000.00	300,000.00
S.P.L.O.S.T./Rd,Strts,Brdgs.	324.33.7100	285,517.00	39,985.00	54,100.00	35,000.00	280,000.00
S.P.L.O.S.T./Recreation	324.33.7100	142,857.00	24,990.00	23,500.00	1,000.00	50,000.00
S.P.L.O.S.T./Gov Fac/Bldg	324.33.7100	150,000.00	29,989.00	28,400.00	2,800.00	0.00
TOTAL SPLOST REVENUE		1,402,140.00	239,908.00	235,925.00	134,266.00	699,000.00
EXPENDITURES						
Transfer/Fire Dept.	324.54.2500	200,000.00	34,986.00	33,130.00	49,800.00	69,000.00
Transfer/Library	324.54.1200	45,000.00	7,497.00	0.00	5,666.00	0.00
Transfer/Water-Sewer	324.54.1400	578,766.00	102,461.00	96,795.00	40,000.00	300,000.00
Transfer/Rds,Strts,Brdgs	324.54.1400	285,517.00	39,985.00	54,100.00	35,000.00	280,000.00
Transfer/Recreation	322.54.1200	142,857.00	24,990.00	23,500.00	1,000.00	50,000.00
Transfer/Gov Fac/Adm Bldg	324.54.1300	150,000.00	29,989.00	28,400.00	2,800.00	0.00
TOTAL SPLOST EXPEND.		1,402,140.00	239,908.00	235,925.00	134,266.00	699,000.00

FY2013						
Splost Fund (Hart Co.)	ACCOUNT	BUDGET	BUDGET	BUDGET	Projected	BUDGET
ENTITY 325-SPLOST FUND	NUMBER	FY2013	FY2014	FY2015	Actual 2015	FY2016
REVENUE	325.33.7100					
S.P.L.O.S.T./Strts,Rds,Brdgs	325.33.7100	215,400.00	100,000.00	70,000.00	101,337.00	85,500.00
S.P.L.O.S.T./Water-Sewer	325.33.7100	93,000.00	85,005.00	77,500.00	27,324.00	2,087.00
S.P.L.O.S.T./Public Safety	325.33.7100	20,000.00	18,925.00	16,000.00	4,240.00	5,187.00
S.P.L.O.S.T./Recreation	325.33.7100	30,000.00	30,000.00	20,000.00	5,343.00	23,194.00
TOTAL SPLOST REVENUE		358,400.00	233,930.00	183,500.00	138,244.00	115,968.00
EXPENDITURES						
Transfer/Strts,Rds,Brdgs	325.54.1400	215,400.00	100,000.00	70,000.00	101,337.00	85,500.00
Transfer/Water-Sewer	325.54.1400	93,000.00	85,005.00	77,500.00	27,324.00	2,087.00
Transfer/Public Safety	325.54.2500	20,000.00	18,925.00	16,000.00	4,240.00	5,187.00
Transfer/Recreation	325.54.1200	30,000.00	30,000.00	20,000.00	5,343.00	23,194.00
TOTAL SPLOST EXPEND.		358,400.00	233,930.00	183,500.00	138,244.00	115,968.00

CITY OF ROYSTON
Financial Administration SOP No. 01

BUDGET PROCESS

A budget is at the heart of the financial management process and provides the basis for the implementation of the plan for the government; the budget is a tool for implementing the plan.

The state establishes the minimum budget, accounting, and auditing requirements for local governments. These requirements are given in the Financial Management Standards Act (FMSA, O.C.G.A. 36-81), which was enacted by the General Assembly in 1980, as amended. Each unit of local government is required to adopt and operate under an annual balanced budget and to provide for a regular audit.

The budget serves several purposes: it authorizes the governing authority to collect revenues and spend them, provides information to the community, promotes accountability, facilitates administrative and performance control and generally serves as an important managerial tool. At the same time the budget plays an important role as a policy, planning, and goal-setting instrument.

The City of Royston begins the budget process at the department head level. Each department head is asked to prepare requests. The Budget Committee, City Manager, and Financial Manager then review these requests. The department head may be asked to modify their requests or for clarification to do what is necessary to prepare a budget proposal that balances available revenues with expenditures.

The City of Royston chooses to implement a line-item budget. This type budget is organized on a departmental basis within each fund and the format parallels the accounts in the accounting system.

When the proposed budget is completed the public is notified that it is available for review at least one week prior to a public hearing at which anyone wishing to be heard on the budget may appear and speak.

The budget ordinance/resolution for adoption of the proposed budget is presented to the Mayor and Council at a public meeting, which is advertised at least one week prior to the meeting. The Mayor and Council shall adopt a budget ordinance/resolution making appropriations in such sums as the Mayor and Council deems sufficient, whether greater or less than the sums presented in the proposed budget.

When the proposed budget is completed the public is notified that it is available for review at least one week prior to a public hearing at which anyone wishing to be heard on the budget may appear and speak.

CITY OF ROYSTON
Financial Administration

SOP No. 02

ACCOUNTING PROCEDURES

The City maintains workstations at City Hall to record payments of utility bills, property taxes, occupational taxes, and other fees and receipts related to the general, gas, water/sewer, and sanitation funds. Each workstation begins the day with $100.00 cash.

Generally, utility receipts, taxes, etc. are processed by the general clerk. To post payments to customer accounts the following steps are performed:

A. For property tax payments, the tax bill is viewed by the general clerk and agreed to the customer's printed tax notice. (This step is not required for other payments.)
B. Customer information is entered into the accounting system with customer account number, amount of payment, and type payment (check, cash, money order, or credit/debit card).
C. The accounting system then posts the customer account and prints a receipt.

For receipts, which are not billed by the City, i.e., grants, franchise fees, splost, etc., a receipt code that is issued to the account is entered and posted to the daily workstation.

The City accepts cash, personal or business checks, and credit/debit card payments. A $30.00 fee is added to a customer account if an insufficient check is given.

On a daily basis, each workstation is balanced to the payments received during the day. A workstation report is generated which lists the customer, type of payment, type of bill paid, and accounts affected by the transaction. Each workstation's receipts are first balanced to a cash drawer reconciliation sheet and then compared to the computer generated workstation report for verification. After all workstations are balanced a combined report is generated for all transactions for the day. The combined report provides the deposit amount.

The reports and receipts are turned over to a staff person independent of the cash receipt process. This staff person verifies that the receipts and reports balance. A deposit slip is then prepared showing cash and check amounts (tape included with deposit slip unless remote deposit is used for checks). The deposit is then given to the City Clerk for delivery to the bank. Only the staff person and the bank have keys to the bank bag.

All monies over the $100.00 beginning balance are placed in a bank bag at the end of the day; the bank bag is locked and given to the City Clerk for deposit in the bank night depository. The cash drawers are locked in a safe overnight.

Each week the financial manager balances and posts all utility billing, accounts payable, payroll, taxes paid, and any journal entries to the general ledger. At the end of each month each bank account is reconciled to the general ledger. The financial manager prepares a financial report each month for the Mayor and Council and attaches reports showing outstanding checks, outstanding invoices, and a monthly check register for their review prior to the regular Council meeting. The City Manager approves new journal entries prior to entry and reviews standard journal entries on a monthly basis.

The financial manager also prepares budget amendments each month for the review and approval of the Mayor and Council. Department Heads are given a copy of budget reports that show their current budget and amount spent to date in each account at the end of each month to assist

them with staying within their approved budget allowances. The Mayor and Council are given copies of this report on a monthly basis.

The City of Royston uses the Uniform Chart of Accounts, which was created in 1997 by an act of the Georgia General Assembly (HB491). The financial statements are prepared in accordance with the generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) set GAAP for governments. A professional audit company performs an audit of all accounting functions at the end of each fiscal year.

CITY OF ROYSTON
Financial Administration

SOP No. 3

PURCHASING PROCEDURES

If an individual purchase is $500.00 or less, the department manager fills out a pay request with the following information:

A. Vendor Name
B. Expenditure Account Number
C. Quantities, Descriptions, and Prices
D. Signature of Department Manager
E. Attach Original Invoice With Signature Indicating Receipt of Goods

Individual purchases of more than $500.00, but less than $5,000.00 require the department manager to complete a purchase order with following information:

A. Vendor Name
B. Expenditure Account Number
C. Quantities, Descriptions, and Prices
D. Signature of Department Manager
E. Signature of City Manager
F. Attach Original Invoice and Packing/Delivery Slip with Signature Indicating Receipt of Goods

Purchases of $5,000.00, or more should be specifically preapproved in the fiscal budget and the department manager should seek approval of the purchase from the City Manager; if the purchase is for a capital item, the City Manager and the department manager should meet with the proper committee and, if necessary, the committee should present the planned purchase to the Mayor and Council for approval before

acquisition. After approval submit a purchase order with the following information:

A. Vendor Name
B. Expenditure Account Number
C. Quantities, Descriptions, and Prices
D. Signature of Department Manager
E. Signature of City Manager
F. Attach Original Invoice and Packing/Delivery Slip with Signature to Indicate Receipt of Items

The Accounts Payable Department will pay each invoice once all appropriate steps have been performed by the department manager. Most invoices are paid either on the 1st or 15th of each month unless other terms are relevant to the purchase. All invoices due for payment are paid within 30 calendar days, after they have been presented for payment. The City of Royston does not pay from statements - only original invoices.

To ensure timely payments of invoices, the pay requests/purchase orders along with the invoice and packing slip, should be submitted to the Accounts Payable Department within five (5) business days after receiving invoice.

CITY OF ROYSTON
Financial Administration

04/01/08
SOP No. 3a

PROCUREMENT POLICY

SUB ITEM OF THE ROYSTON PURCHASING SYSTEM

Intent.

The intent of this policy is to provide guidance for the procurement of goods and services in compliance with procurement provisions of the City and State. The goal of this policy is to establish, foster and maintain the following principles:

(1) To consider the best interests of the City in all transactions;

(2) To purchase without prejudice, seeking to obtain the maximum value for each dollar expenditure with maximum quality standards; and

(3) To subscribe to and work for honesty and truth in buying.

City Manager designated purchasing agent; to establish system for purchases and sales.

The City Council is the designated procurement authority within the policies stated herein, and it is authorized to delegate aspects of this responsibility to the purchasing officer. Such authority includes the right and responsibility to question specific quantities, quality and necessity for items requested, in order that the best interest of the city will be served. The City Council and the purchasing officer are the only individuals possessing legally binding purchasing authority. Even when not required by law or bond policy, these individuals have an ethical responsibility to solicit, negotiate and contract so as to obtain the best materials and services for the best possible cost. The City Manager is the purchasing agent for the city, and as such, is establishing a system for the purchasing of all supplies, materials, equipment, and services required by any department of the city government, and for the sale of unusable or surplus property other than real property, owned by the city, subject to Royston code and other applicable law. The City Manager will establish the necessary rules and procedures regulating emergency purchases, open market, stock levels, issuance and accountability for supplies, materials and equipment, to serve and protect the best interest of the city.

Vendors.

The City will make every effort to obtain high quality goods and services at the best possible price. All procurement procedures will be conducted in a fair and impartial way avoiding any impropriety. All qualified vendors have access to city

business. No bidder will be arbitrarily or capriciously excluded. The intention is that competition will be sought to the greatest practical degree. The conditions of the contract shall be clear in advance of the competition. Specifications shall reflect the needs of the city.

Bids; soliciting; accepting; requiring surety.

Competitive bids or pricing, as appropriate, will be obtained in keeping with good procurement practices. Many types of procurement do not involve bidding each time. Technical specifications must be supplied by the requesting department. Where the dollar amount of the purchase or sale is less than $500.00, the city manager may require competitive prices at his discretion. Competitive pricing is required on any purchase or sale greater than $500.00. Competitive pricing may be obtained in writing, by facsimile transmission, by electronic mail, from current catalog price lists, or from online web sites. If there has been competitive pricing done within a reasonable time (as determined by the city manager using type of purchase and when pricing was obtained) then using that pricing will suffice. The city shall in no way be obligated to accept the lowest bid, but shall take into consideration quality, delivery date, discounts and other factors in determining the lowest best bid which is in the interest of the city. The city council or the city manager may at their discretion require surety in the form of certified check, cash, or bond to ensure fulfillment of purchase, contract or sale.

Road Projects in excess of $20,000 and Public Works Projects in excess of $100,000 must be purchased after advertising for bids. All bids received for purchases in excess of $10,000.00 when deemed necessary, shall have bid security in an amount not less than ten percent of the bid. Bid security shall be in the form of a certified check or bond with corporate surety, made payable to the City of Royston. The city may require a performance bond before entering into a contract in such amount as it finds reasonably necessary to protect the city. Advertisement consists of a notice published in one or more newspapers, qualified to accept legal advertising, of general circulation in Franklin and/or Hart counties. In addition to public advertisement, bids may be solicited directly from such persons as may be deemed reliable and competent to furnish the items requires. When bids are advertised and solicited as described, the bid must be received by the purchasing officer in a sealed form. The bids will be opened and either be referred to the appropriate department for final analysis and recommendation for awarding or the purchasing officer will conduct the final analysis and prepare the recommendation for the council. The city will accept the bid which represents the best value for the city for both the present and the life of the supplies, construction, lease rental, equipment or service. The city always has the right to reject all bids or to select a single item from any bid.

Notable points and exceptions for consideration when purchasing.
Provisions to above purchasing processes will not apply to the following classes of purchases or others as the City Council may from time to time adopt:

(1) Lease/Rental of real property.
(2) Purchase of patented or manufactured products offered for sale in a

noncompetitive market or solely by a manufacturer's authorized dealer.

(3) Contracts involving policies of insurance, surety company bonds or public-private partnership for services to citizens.

(4) Purchases made through the state or against federal purchase contracts.

(5) Contracts with public utility service companies under tariffs on file with the Public Service Commission, contracts made with another political subdivision of the state, the federal government and any agency of the state or any municipal authority.

(6) Contracts involving the services of members of the medical or legal profession, architects, engineers, accountants, or other services involving professional expert advice.

(7) Purchase of supplies and equipment required for parts or components being procured as replacement parts in support of equipment specifically designed by a manufacturer, where data available is not adequate to assure that the part or component is identical with the part it is to replace or where contemplated procurement is to match or complement equipment or components previously purchased.

(8) Purchase of technical non-personal services in connection with the assembly, installation or servicing (or the instruction of personnel therein) of equipment of a highly technical or specialized nature.

(9) Joint Purchasing and Collaborative Purchasing. The purchasing agent may use State of Georgia contracts for purchasing any products that are available to local governments. In addition, favorable contract pricing obtained by any organization or agency of which the city is a member may be used for purchasing any products that are available. Such memberships include, but are not limited to, the Municipal Gas Authority of Georgia and the Georgia Rural Water Association. The city may also engage in collaborative purchasing agreements with other governmental entities through combined purchasing power and economies of scale.

(10) Brand name purchases. The purchasing agent may elect the purchase of a brand name product or service when the goods comprise a major brand system, program, or service previously selected by the city and due to operational effectiveness, future enhancements or additions, or maintenance and storage of spare parts preclude the mixing of brands, manufacturers, etc.

(11) Sole source purchases. A contract may be awarded or a purchase made without competition when the city determines that there is only one source for the required products, supply service, or construction item. The purchasing agent shall conduct negotiations as appropriate, as to price, delivery, and terms.

(12) Modification of specifications. Once a contract is bid and awarded by city officials in accordance with this section, the city reserves the right to further negotiate all terms of the contract if the city determines that it is in the city's best interest to do so without the necessity of rebidding any such contract.

(13) When considering pricing, man hour time (total extra time x employee rate) and mileage (total # of miles x the standard mileage rate) should be considered when reviewing pricing. For example, when purchasing a repair

part, not only the price of the part needs to be considered but also the time it takes to get the part and the amount of mileage required to pick it up. An example is included in the table below. From the table you see that the in city option actually cost less even though the part price in is higher.

	Store A Cost (in city)	Store B Cost (out of city)
Part X price	$20.00	$8.00
Mileage from City Shop	0.5	10
Mileage rate	0.48	0.48
Time to pick up part	0.25 hour	1.00 hour
Employee Rate per hour	$12.00/ hour	$12.00/hour
Price + (Round Trip Mileage traveled x Mileage rate) + (Employee rate x time) = **Total Cost of part**	$20.00 + (1 mile round trip x 0.48 per mile) + (0.25 hours x $12.00)= **$23.48**	$8.00 + (20 miles round trip x 0.48 per mile) + (1.00 hour x $12.00)= **$41.60**

(14) Local Preference: The City of Royston reserves the right to show preference to local bidders in the purchase of supplies, equipment and services. The amount shall not exceed 2 percent and/or $5,000.00, whichever is less. A local bidder is defined as an individual or business that maintains a place of business or maintains an inventory of merchandise and/or equipment in the City of Royston, is licensed by the city and/or the state, if required, and is subject to city real and/or personal property taxes. Any local bidder in default on payment of any city, county and/or state tax or license shall not be eligible to receive preference until all taxes or licenses due are paid. Notice of preference availability shall be included in the invitation to bid and in all advertisements.

Gifts and Gratuities

An employee of the city may not accept personal gifts or favors of value or elaborate entertainment from any person or firm with who the city is presently doing or has previously done business or from anyone desiring to establish business relations with the city. This is not intended to include normal business relations such as business lunches, receptions or dinners which are a normal part of business.

Normal courtesies or items distributed as part of an advertising program may be accepted when there is obviously no intent to obtain special considerations.

Return of gifts or gratuities or the refusal to accept them should be done promptly and tactfully.

Equal Opportunity

The city will provide an equal opportunity for all businesses to participate in city contracts regardless of sex, race, color, religion, national origin, political affiliation, age or handicapped status. The city will actively seek to ensure that minority owned and minority operated firms have the opportunity to participate in the purchasing process, including bidding, negotiations and contract awards. The city will not knowingly conduct business with contractors that discriminate or permit discrimination against persons because of sex, race, color, religion, national origin, political affiliation, age or handicapped status.

Limitations on City Manager's purchase and sale authority.

The city manager is authorized to make purchases or to sell excess property, other than real estate, in the name of the city. For any Capital purchase exceeding $5,000.00 or for any purchase or sale of any real property approval by the City Council is necessary.

Purchases subject to approval of Council where above budget appropriation; exception.

Except in cases of emergency, and with the approval of the City Council, no purchase should be made unless there is sufficient unencumbered balance of budget appropriation to cover the entire cost of the goods or services to be procured.

Unauthorized transactions void.

Any sale or contract made in conflict with the provisions of this article shall be void and of no effect.

The provisions of Section 16-10-6 of the Official Code of Georgia Annotated will apply to all purchases by the City of Royston.

CITY OF ROYSTON
Financial Administration SOP No. 4

INTERNAL CONTROL PROCEDURES

Segregation of Job Duties:

A. Cashier: Each cashier shall each have a separate cash drawer with a cash float of $100.00/each. Each cashier shall have a separate sign-in and password for their transactions to be recorded. Each cashier is responsible for balancing his or her cash drawer to his or her workstation report each day. Each cashier then gives their cash receipts to the utility billing supervisor to verify their receipts and reports and prepare the bank deposit. The utility billing supervisor will then post the days transactions.

   The utility billing supervisor and/or the financial manager should periodically check each cashier's beginning cash to verify the $100.00 float.

   Any adjustments made to an account or transaction must be written on an adjustment form with complete description, reason for adjustment, amount, and cashier signature; the adjustment must be approved by either the financial manager or the utility billing supervisor.

   This position also assists with property tax billing and collection.

B. Utility Billing: Responsible for downloading the handheld meters each month for the purpose of billing utilities. The billing should

be mailed out around the 10th of each month. The utility billing person has authority over special circumstances for adjustments of dates for payments from customers, is responsible for preparing the cut-off list, and posting any adjustments to customer accounts. The CFO will review customer account adjustments on a monthly basis. This position is also responsible for: setting up new customer accounts, posting customer deposits, preparing cashier/s deposits, and posting the daily U/B transactions.

C. Payroll and Human Resources: This position is responsible for preparing payroll, tracking leave time, payroll tax reporting, unemployment claims, workmen's compensation, and personnel records. Also responsible for verifying that proper authentication is obtained prior to running electronic signature checks (see Electronic Signatures SOP) and verifying names and amounts are correct before disbursement.

C. Accounts Payable: Responsible for preparing checks at the designated intervals for payment of invoices, payroll taxes, and payroll; also ensures that proper documentation is attached with each purchase. Also responsible for verifying that proper authentication is obtained prior to running electronic signature checks (see Electronic Signatures SOP) and verifying names and amounts are correct before disbursement. This position also assists with property tax billing and collection and is a backup cashier. Position may require backup for utility billing as the need arises.

CITY OF ROYSTON
Financial Administration

SOP No. 5

ELECTRONIC SIGNATURES

The electronic signature keys must be kept locked in a secure place with limited access. The keys are only brought out for the single authorized run of checks then returned to the secure place until needed again.

No use of the electronic signature keys for signing any document or check will be used without authorization from the proper personnel. This authorization should be in the form of a report verified by physical initials from the authorizing persons. A person may only authorize their own signature, or give verbal or written authority to the City Clerk to authorize their signature until a dated, physical authorization can be attained (as done in the past with signature stamps). However, the authorization must be done by two individuals. Electronic signatures will be held for the Mayor, City Manager, and City Clerk. If any of these individuals do not want an electronic signature, or in a case where there is no electronic available, i.e. the Mayor Pro-Tem, one electronic and one original signature will be authorized. The report must also be signed by the person physically signing each check with a note explaining physical signatures.

After the electronic checks are run, the Payroll or Accounts Payable clerk will verify the printed checks names and amounts before disbursement.

This does not change who can authorize funds nor does it change any other accounting procedure except the physical way the check is marked.

Any deviation or modification of this SOP must have written authorization from the City Manager or Mayor.

(Reference GA. Code O.C.G.A. § 10-12-3, O.C.G.A. § 10-12-4, and O.C.G.A. § 10-2-5)

CITY OF ROYSTON
Financial Administration SOP No. 6

GOVERNMENT CREDIT CARD POLICY

Purpose
To allow departments and Elected Officials to purchase goods and services directly from vendors when those items are needed, but it is not expedient, practical, or desirable to have either a check or cash available when payment is demanded. This does not address use of the card for travel expenses, only purchases.

The City Manager will select a company to use to obtain the necessary credit cards and establish a line of credit with that company. Consideration will be given a company who can meet the general purchasing needs of the various City departments and the billing and payment requirements of the City.

All employees and Elected Officials issued a credit card must sign an acknowledgment form recognizing their responsibility to comply with the City's policy regarding credit cards

The Accounts Payable Office will establish appropriate credit limits for each card, recognizing that individual cards may vary with the types of goods and services which are anticipated to be acquired.

The use of this card is restricted for Royston City Government to acquire goods and services which are appropriate for the conduct of the City's business.

Each Department Head is responsible for the use of the cards by their department and each Elected Official is responsible for their own use. The Department Head or Elected Official is responsible to make sure that any

charges are authorized City expenditures and that adequate monies are available within the department's approved budget.
No personal expenditures are allowed by employees or Elected Officials with the credit cards, even if the intent is to re-pay the City at a future point.

Credit Card Bills submitted to the Accounts Payable Office for payment must include supporting documentation, such as receipts and invoices, which clearly show what goods and services were purchased using the credit card.

All purchases are subject to the same dollar limits as spelled out in SOP #3 PURCHASING PROCEDURES.

SOP 07 Public Information Sign Policy

Public Information Sign Policy, Programmable Sign at City Hall.

The sign was purchased with a GEMA Grant to get information from the Government to the people in the event of an emergency; usage of the sign for anything else will be preempted during those periods.

During normal periods the city may at its discretion display information that the Government or government authorities have an interest in promoting. The sign should not be utilized for any fundraising activity, private event of any kind, or to promote any not for profit etc advertising. This distinction should become clear below, the sign could be used for events like - the County Government Recreation Department Youth Sports Signups, or the Library's Reading program, or a Royston DDA Sponsored event, but may not be used for an event to raise money like – a fun run to raise money for the cure of a disease or an event whose primary intent is to raise money for any organization.

This will keep the intent of the sign in line with the dollars used to purchase it and will keep City Hall from staffing a full time advertising position.

09/16/13