CITY OF SYLVANIA
2015 BUDGET ASSUMPTIONS

Any budget by definition is a planning document and not every issue will have been determined prior to its preparation and adoption. Therefore it is necessary to make assumptions and base the budget plan on them. Then, if any circumstance changes, we would know whether it meets the assumptions or not, thereby requiring review to determine if any adjustments are needed. These assumptions are as follows:

Overall

- 2015 budget will be adopted and accounted for using generally accepted accounting principles.
- Increase in health insurance of 1.5%.
- 2.5% merit increase for City employees and will include longevity raises and 1.25% year end pay.
- Employees may cash in vacation in 20 hour increments with a maximum of 40 hours only once they reach their max.
- Retirement contributions increase

General Fund

- City will contract with Screven County for building inspection, housing of prisoners, property tax billing & collection, 911 services
- Hotel Motel will be given to the Screven County Chamber of Commerce to promote tourism and to the DDA.
- City and County will fund 25% of the Senior/Nutrition Center's 2015 budget.
- No ad valorem tax millage rate increase.
- Capital purchases include:
    - Finance/utility billing software — $70,000 SPLOST
    - Police patrol car — $33,000 GMA lease
    - Fire turn out gear — $14,500 local/grant
    - Street zero turn mower — $ 8,500 local
    - Street paving — $33,034 DOT grant

Proprietary Funds

- Assumes no rate/fee increases
- 2015 electrical energy costs will be within MEAG budget estimates.

- 2015 electric summer rates will be charged from May 1 through September 30.
- The Proprietary Funds will transfer to the General Fund all revenues needed to off-set the General Fund's revenue shortfall.
- Monies will be transferred from the MEAG City Municipal Trust Account to cover any shortfall.
- Capital purchases include:
    - WWTP improvements $1,100,000 GEFA loan
    - Generators (25% match well & wwtp) $ 32,209 GMA lease/grant
    - Brush cutter for trackhoe (water) $ 7,000 local
    - Sewer improvements & lift station $ 867,611 GEFA/grant/SPLOST
    - Electric system improvements $ 200,000 electric revenue
    - Backhoe (Yard Waste) $ 50,000 GMA lease
    - Garbage Truck $ 145,000 SPLOST

CITY OF SYLVANIA
BUDGET COMPARISONS
2012-2015 CITY BUDGET

GENERAL FUND	**2012**	**2013**	**2014**	**2015**
Department				
Mayor & Council	38,470	26,020	26,020	30,920
Office of City Manager	280,267	227,215	192,393	199,795
Elections	0	8,800	0	9,300
Finance	524,470	350,914	346,300	349,950
Non-Departmental	156,686	77,050	72,400	62,100
Municipal court	64,177	62,202	55,762	54,462
Police	1,031,730	838,455	861,190	927,084
Fire	521,366	452,770	471,750	509,897
Animal Control	23,490	16,118	15,640	17,240
Streets	363,615	320,164	314,450	362,634
Shop & Maintenance	189,705	169,660	167,905	173,797
Nutrition	176,842	172,470	158,419	150,448
Total	3,370,818	2,721,838	2,682,229	2,847,627
UTILITIES				
Department				
Wastewater	474,440	332,577	991,927	1,397,565
Water/Sewer	686,576	463,598	610,951	1,504,208
Electric	36,869,005	30,287,986	30,827,437	33,713,695
Gas	5,597,601	3,063,355	3,099,823	3,499,660
Total	43,627,622	34,147,516	35,530,138	40,115,128
SOLID WASTE FUND				
Department				
Solid Waste Collection	261,252	267,608	255,493	375,071
Yard Waste Collection	256,790	195,742	192,895	252,590
Total	518,042	463,350	448,388	627,661
Total Budget	**47,516,482**	**37,332,704**	**38,660,755**	**43,590,416**

2012-2015 Budget Comparison Cont.

SPECIAL REVENUE FUNDS				
Hotel/Motel	15,000	12,000	12,000	15,000
UDAG	0	0	200,000	200,000
SPLOST 2007	115,000	0	89,386	0
SPLOST 2013	0	75,000	19,500	261,775
Total Special Revenue Budget	**130,000**	**87,000**	**320,886**	**476,775**
Total Proposed Budget	**47,646,482**	**37,419,704**	**38,981,641**	**44,067,191**

GENERAL FUND REVENUES & TRANSFERS

	2012	2013	2014	2015
General Fund Revenue	1,646,220	1,245,700	1,265,367	1,303,363
Electric Fund Transfer	1,323,706	733,990	712,656	796,385
Gas Fund Transfer	253,759	271,433	364,147	349,310
Water/Sewer Transfer	103,375	446,065	300,447	338,230
Solid Waste Transfer	43,758	24,650	39,612	60,339
Revenue Total	**3,370,818**	**2,721,838**	**2,682,229**	**2,847,627**

0

BUDGET WORKSHEET
REVENUES

		2014 BUDGET	2015 BUDGET
GENERAL FUND REVENUES			
100-311100	REAL PROPERTY-CURRENT YEAR	**249,000**	**250,000**
100-311110	PUBLIC UTILITY	**610**	**4,000**
100-311190	PAYMENT IN LIEU OF TAXES	**2,800**	**2,800**
100-311300	PERSONAL PROPERTY	**41,200**	**41,200**
100-311310	MOTOR VEHICLE	**22,000**	**25,000**
100-311315	TITLE ADVALOREM TAX	**50,000**	**50,000**
100-311320	MOBILE HOME	**300**	**600**
100-311600	REAL ESTATE TRANS (INTANGIBLE)	**4,000**	**3,800**
100-311711	FRANCHISE TAX-ALLTEL	**12,000**	**11,000**
100-311712	FRANCHISE TAX-COMCAST	**17,000**	**16,000**
100-311713	FRANCHISE TAX-PLANTERS	**4,500**	**7,000**
100-313100	LOCAL OPTION SALES & USE TAX	**198,000**	**187,000**
100-314201	WINE TAX	**2,400**	**4,800**
100-314202	BEER TAX	**100,000**	**102,000**
100-314400	EXCISE TAX	**3,000**	**3,800**
100-316200	INSURANCE PREMIUM TAXES	**150,000**	**141,000**
100-319110	PENALTY & INTEREST-REAL	**3,000**	**3,500**
100-321100	ALCOHOLIC BEVERAGE LICENSE	**10,000**	**10,000**
100-321200	GENERAL BUSINESS LICENSE	**22,500**	**21,000**
100-321220	INSURANCE BUS LICENSE	**13,000**	**13,000**
100-321240	BANK LICENSE	**22,000**	**21,000**
100-321901	ALCOHOLIC BEVERAGE APPL FEES	**130**	**130**
100-322211	RE-ZONING FEES	**100**	**100**
100-323101	BUSINESS LICENSE PENALTY	**200**	**250**
100-334311	DOT GRANT - LMIG	**0**	**33,034**
100-334315	SAFETY GRANT	**0**	**6,000**
100-341110	BAIL BOND PROCESSING FEE	**2,300**	**2,500**
100-341190	COURT COST (SPECIAL)	**0**	**0**
100-341910	ELECTION QUALIFYING FEES	**0**	**400**
100-342120	ACCIDENT REPORTS	**200**	**100**
100-342130	CRIMINAL HISTORY	**500**	**300**
100-349110	CEMETERY FEES	**9,000**	**7,000**
100-349120	CEMETERY LOT-FRIENDSHIP	**5,000**	**7,000**
100-349130	ACCOUNTS PAYABLE-SC CEM MAINT	**3,500**	**0**
100-349300	BAD CHECK FEES	**2,800**	**2,800**
100-349901	UTILITY ACCOUNT ESTAB. FEE	**8,000**	**8,500**
100-349902	NUTRITION PARTICIPANTS	**7,000**	**7,000**
100-349903	NUTRITION-MEMBERSHIP FEES	**500**	**500**
100-349906	NUTRITION-DONATIONS	**6,000**	**6,000**
100-349907	PROCEEDS-CSRA NUTRITION GRANT	**52,000**	**48,500**
100-349910	SC CO NUTRITION MONTHLY PMT	**22,377**	**27,349**
100-349911	NUTRITION CCSP DELIVERY CREDIT	**43,000**	**32,000**
100-351170	MUNICIPAL COURT	**143,000**	**133,000**
100-351400	FTA ASSESSMENT FEE	**5,000**	**0**

BUDGET WORKSHEET
REVENUES

GENERAL FUND REVENUES

		2014 BUDGET	2015 BUDGET
100-351401	PARKING VIOLATIONS	**100**	**0**
100-351404	RESTITUTION	**50**	**0**
100-361000	INTEREST REVENUES	**4,000**	**3,500**
100-371000	CONTRIBUTIONS/DONATIONS/PRIVAT	**800**	**2,500**
100-381000	RENTS AND ROYALTIES	**10,000**	**11,000**
100-381001	RENT INCOME-DDA	**5,600**	**5,600**
100-389010	MISCELLANEOUS INCOME	**600**	**500**
100-389021	LABOR	**500**	**500**
100-389022	EQUIPMENT RENTAL	**500**	**500**
100-389025	SALE OF MATERIALS	**2,500**	**2,500**
100-389030	CROSSING GUARDS	**1,800**	**1,800**
100-391210	OPERATING TRANSFER IN FROM SOLID WST	**39,612**	**60,339**
100-391220	OPERATING TRANSFER IN FROM ELE	**712,656**	**796,385**
100-391230	OPERATING TRANSFER IN FROM W/S	**300,447**	**338,230**
100-391250	OPERATING TRANSFER IN FROM NAT	**364,147**	**349,310**
100-391299	RESERVED CARRIED FORWARD	**0**	
100-392200	SALE OF PROPERTY	**1,000**	**1,000**
100-393500	LEASE PURCHASE/CAPITAL LEASES	**0**	**33,000**
		2,682,229	**2,847,627**
	Less Transfers	**(1,416,862.00)**	**(1,544,264.00)**
		1,265,367.00	**1,303,363.00**

BUDGET WORKSHEET
EXPENDITURES

LEGISLATIVE-GOVERNING BODY

		2014 BUDGET	**2015 BUDGET**
100-1110-511101	REGULAR EMPLOYEES	14,400	**14,400**
100-1110-512201	SOCIAL SECURITY(FICA)CONTRIB.	893	**893**
100-1110-512301	MEDICARE	209	**209**
100-1110-523101	INSURANCE OTHER THAN BENEFITS	1,000	**1,000**
100-1110-523501	TRAVEL	1,000	**3,000**
100-1110-523701	EDUCATION AND TRAINING	1,500	**3,000**
100-1110-531401	BOOKS AND PERIODICALS	0	**0**
100-1110-573401	MISCELLANEOUS EXPENSE	0	**0**
		19,002	**22,502**

BUDGET WORKSHEET
EXPENDITURES

MAYOR

		2014 BUDGET	**2015 BUDGET**
100-1310-511101	SALARIES - MAYOR	4,800	**4,800**
100-1310-512201	SOCIAL SECURITY(FICA)CONTRIB	298	**298**
100-1310-512301	MEDICARE	70	**70**
100-1310-522000	CONTRACT SERVICES	0	**0**
100-1310-523501	TRAVEL	1,000	**1,500**
100-1310-523701	EDUCATION AND TRAINING	500	**1,000**
100-1310-531101	OFFICE SUPPLIES	250	**250**
100-1310-542401	COMPUTERS	100	**500**
		7,018	**8,418**

BUDGET WORKSHEET
EXPENDITURES

CITY MANAGER

		2014 BUDGET	**2015 BUDGET**
100-1320-511101	REGULAR EMPLOYEES	131,470	**136,134**
100-1320-512101	GROUP LIFE INSURANCE	360	**350**
100-1320-512102	GROUP DISABILITY INSURANCE	1,000	**1,000**
100-1320-512201	SOCIAL SECURITY(FICA)CONTRIB	8,300	**8,550**
100-1320-512301	MEDICARE	1,940	**2,010**
100-1320-512401	RETIREMENT CONTRIBUTIONS	14,462	**18,640**
100-1320-512701	WORKERS COMPENSATION	210	**210**
100-1320-512902	EMPLOYEE DRUG SCREENING TESTS	50	**50**
100-1320-522202	REPAIRS & MAINTENANCE (VEHICLE	500	**500**
100-1320-522320	RENTALS-EQUIPMENT LEASES	1,420	**1,420**
100-1320-523101	INSURANCE OTHER THAN BENEFITS	1,200	**1,300**
100-1320-523202	CELLULAR PHONES	240	**240**
100-1320-523204	INTERNET SERVICES	300	**300**
100-1320-523205	POSTAGE	0	**100**
100-1320-523501	TRAVEL	5,000	**3,800**
100-1320-523601	DUES AND FEES	200	**250**
100-1320-523701	EDUCATION AND TRAINING	3,500	**2,500**
100-1320-531101	OFFICE SUPPLIES	1,000	**1,200**
100-1320-531106	GENERAL SUPPLIES AND MATERIALS	0	**0**
100-1320-531270	GASOLINE/DIESEL	150	**150**
100-1320-542501	OTHER EQUIPMENT	0	**1,000**
100-1320-552401	SELF-FUNDED INSURANCE(MEDICAL)	20,500	**19,500**
100-1320-581210	DEBT SERVICE	591	**591**
		192,393	**199,795**

BUDGET WORKSHEET
EXPENDITURES

ELECTIONS

		2014 BUDGET	**2015 BUDGET**
100-1400-523301	ADVERTISING	0	**300**
100-1400-523501	TRAVEL	0	**0**
100-1400-523701	EDUCATION AND TRAINING	0	**0**
100-1400-523850	CONTRACT LABOR	0	**9,000**
100-1400-531101	OFFICE SUPPLIES	0	**0**
100-1400-531106	GENERAL SUPPLIES AND MATERIALS	0	**0**
100-1400-573401	MISCELLANEOUS EXPENSES	0	**0**
		0	**9,300**

BUDGET WORKSHEET
EXPENDITURES

FINANCE

		2014 BUDGET	**2015 BUDGET**
100-1510-511101	REGULAR EMPLOYEES	154,070	**151,200**
100-1510-511301	OVERTIME	300	**1,000**
100-1510-512101	GROUP LIFE INSURANCE	500	**500**
100-1510-512102	GROUP DISABILITY INSURANCE	1,360	**1,360**
100-1510-512201	SOCIAL SECURITY(FICA)CONTRIB.	9,570	**9,400**
100-1510-512301	MEDICARE	2,240	**2,190**
100-1510-512401	RETIREMENT CONTRIBUTIONS	16,980	**21,400**
100-1510-512701	WORKERS COMPENSATION	1,000	**900**
100-1510-512901	EMPLOYEE PHYSICALS	0	**200**
100-1510-512902	EMPLOYEE DRUG SCREENING TESTS	100	**160**
100-1510-521000	AUDIT	27,000	**30,000**
100-1510-521101	OFFICIAL CODIFICATION	2,500	**2,500**
100-1510-521201	LEGAL FEES	42,000	**43,000**
100-1510-522000	CONTRACT SERVICES	21,000	**15,000**
100-1510-522201	REPAIRS AND MAINTENANCE (EQUIP	1,000	**500**
100-1510-522204	REPAIRS AND MAINTENANCE-BLDG &	1,000	**1,000**
100-1510-522320	RENTALS-EQUIPMENT LEASES	1,500	**1,500**
100-1510-523101	INSURANCE OTHER THAN BENEFITS	4,500	**4,500**
100-1510-523201	TELEPHONE	6,200	**6,300**
100-1510-523204	INTERNET SERVICES	740	**750**
100-1510-523205	POSTAGE	2,400	**2,500**
100-1510-523301	ADVERSTISING	1,000	**1,000**
100-1510-523501	TRAVEL	1,500	**1,500**
100-1510-523601	DUES AND FEES	1,500	**1,500**
100-1510-523602	CREDIT CARD FEES	5,700	**8,000**
100-1510-523701	EDUCATION AND TRAINING	800	**800**
100-1510-523900	DRUG-FREE WORKPLACE	50	**0**
100-1510-531101	OFFICE SUPPLIES	5,000	**5,000**
100-1510-531106	GENERAL SUPPLIES AND MATERIALS	1,200	**1,200**
100-1510-531210	WATER/SEWERAGE	700	**700**
100-1510-531230	ELECTRICITY	5,000	**5,000**
100-1510-531601	SMALL TOOLS AND EQUIPMENT	0	**0**
100-1510-542300	CAPITAL OUTLAY	0	**0**
100-1510-542401	COMPUTERS	1,500	**1,500**
100-1510-552401	SELF-FUNDED INSURANCE (MEDICAL)	25,500	**27,000**
100-1510-581210	DEBT SERVICE	890	**890**
	TOTAL	346,300	**349,950**

BUDGET WORKSHEET
EXPENDITURES

MUNICIPAL COURT

		2014 BUDGET	**2015 BUDGET**
100-2650-511101	REGULAR EMPLOYEES	10,800	**10,800**
100-2650-512201	SOCIAL SECURITY (FICA) CONTRIB	670	**670**
100-2650-512301	MEDICARE	157	**157**
100-2650-521200	MUNICIPAL COURT COSTS	38,000	**35,000**
100-2650-521201	LEGAL FEES	3,000	**3,000**
100-2650-523205	POSTAGE	50	**100**
100-2650-523201	TELEPHONE	400	**400**
100-2650-523202	CELLULAR PHONES	135	**135**
100-2650-523501	TRAVEL	750	**750**
100-2650-523601	DUES	0	**50**
100-2650-523701	EDUCATION AND TRAINING	700	**700**
100-2650-531101	OFFICE SUPPLIES	900	**1,500**
100-2650-531106	GENERAL SUPPLIES AND MATERIALS	200	**1,200**
		55,762	**54,462**

BUDGET WORKSHEET
EXPENDITURES

POLICE

		2014 BUDGET	**2015 BUDGET**
100-3200-511101	REGULAR EMPLOYEES	482,300	**480,800**
100-3200-511301	OVERTIME	15,000	**20,000**
100-3200-512101	GROUP LIFE INSURANCE	1,200	**1,300**
100-3200-512102	GROUP DISABILITY INSURANCE	3,480	**3,600**
100-3200-512201	SOCIAL SECURITY(FICA)CONTRIB	30,800	**31,130**
100-3200-512301	MEDICARE	7,200	**7,275**
100-3200-512401	RETIREMENT CONTRIBUTIONS	54,700	**67,595**
100-3200-512501	TUITION REIMBURSEMENT	0	**0**
100-3200-512701	WORKERS COMPENSATION	18,000	**18,000**
100-3200-512901	EMPLOYEE PHYSICALS	100	**200**
100-3200-512902	EMPLOYEE DRUG SCREENING TESTS	560	**560**
100-3200-512904	DRY CLEANING ALLOWANCE	1,300	**1,300**
100-3200-521205	PUBLIC RELATIONS	0	**0**
100-3200-521301	COMPUTER PROGRAMMING FEES	0	**500**
100-3200-522000	CONTRACT SERVICES	9,000	**11,000**
100-3200-522100	CONTRACT-COUNTY 911 SERVICES	12,500	**12,500**
100-3200-522201	REPAIRS & MAINTENANCE(EQUIPMEN	750	**1,000**
100-3200-522202	REPAIR & MAINTENANCE-VEHICLE	8,000	**8,000**
100-3200-522204	REPAIRS & MAINTENANCE-BLDG & G	1,000	**1,000**
100-3200-522320	RENTALS-EQUIPMENT LEASES	1,500	**1,000**
100-3200-523101	INSURANCE OTHER THAN BENEFITS	15,000	**12,000**
100-3200-523201	TELEPHONE	2,300	**2,300**
100-3200-523202	CELLULAR PHONES	3,000	**4,300**
100-3200-523204	INTERNET SERVICES	350	**350**
100-3200-523205	POSTAGE	200	**250**
100-3200-523301	ADVERTISING	500	**1,000**
100-3200-523501	TRAVEL	2,500	**2,500**
100-3200-523601	DUES AND FEES	200	**200**
100-3200-523701	EDUCATION & TRAINING	1,000	**1,000**
100-3200-523903	JAIL	26,000	**34,000**
100-3200-531101	OFFICE SUPPLIES	1,200	**1,600**
100-3200-531103	CHEMICALS	0	**100**
100-3200-531104	JANITORIAL SUPPLIES	1,100	**1,300**
100-3200-531105	UNIFORMS	1,000	**3,000**
100-3200-531106	GENERAL SUPPLIES AND MATERIALS	1,500	**2,000**
100-3200-531107	INVESTIGATIONS	750	**750**
100-3200-531220	NATURAL GAS	900	**1,400**
100-3200-531230	ELECTRICITY	4,000	**4,000**
100-3200-531270	GASOLINE/DIESEL	30,000	**35,000**

BUDGET WORKSHEET
EXPENDITURES

POLICE

		2014 BUDGET	**2015 BUDGET**
100-3200-531301	FOOD	500	**500**
100-3200-531401	BOOKS AND PERIODICALS	100	**250**
100-3200-531601	SMALL TOOLS AND EQUIPMENT	3,000	**6,000**
100-3200-532401	COMPUTERS	1,500	**1,500**
100-3200-542501	OTHER EQUIPMENT	0	**33,000**
100-3200-552401	SELF-FUNDED INSURANCE(MEDICAL)	95,000	**95,000**
100-3200-581210	DEBT SERVICE	22,200	**17,024**
		861,190	**927,084**

CAPITAL REQUESTS

PATROL CAR (GMA financed) **33,000**

BUDGET WORKSHEET
EXPENDITURES

FIRE

		2014 BUDGET	**2015 BUDGET**
100-3500-511101	REGULAR EMPLOYEES	245,625	**242,600**
100-3500-511102	VOLUNTEER-CITY EMPLOYEES	9,000	**15,000**
100-3500-511301	OVERTIME	20,000	**20,000**
100-3500-512101	GROUP LIFE INSURANCE	720	**720**
100-3500-512102	GROUP DISABILITY INSURANCE	2,100	**2,100**
100-3500-512201	SOCIAL SECURITY(FICA)CONTRIB	17,000	**17,186**
100-3500-512301	MEDICARE	4,000	**4,045**
100-3500-512401	RETIREMENT CONTRIBUTIONS	30,200	**36,916**
100-3500-512701	WORKERS COMPENSATION	10,755	**10,500**
100-3500-512901	EMPLOYEE PHYSICALS	0	**100**
100-3500-512902	EMPLOYEE DRUG SCREENING TESTS	100	**200**
100-3500-512904	DRY CLEANING ALLOWANCE	600	**1,500**
100-3500-521205	PUBLIC RELATIONS	0	**0**
100-3500-521301	COMPUTER PROGRAMMING FEES	0	**900**
100-3500-522000	CONTRACT SERVICES	2,500	**3,000**
100-3500-522201	REPAIRS AND MAINTENANCE(EQUIPM	1,500	**3,000**
100-3500-522202	REPAIRS&MAINTENANCE(VEHICLE-PA	2,000	**2,000**
100-3500-522204	REPAIRS & MAINTENANCE-BLDG & G	500	**500**
100-3500-522310	FINGERPRINTING	0	**250**
100-3500-522320	RENTALS-EQUIPMENT LEASES	1,500	**500**
100-3500-523101	INSURANCE OTHER THAN BENEFITS	10,500	**7,500**
100-3500-523201	TELEPHONE	700	**750**
100-3500-523202	CELLULAR PHONES	130	**150**
100-3500-523204	INTERNET SERVICES	350	**350**
100-3500-523205	POSTAGE	75	**50**
100-3500-523301	ADVERTISING	0	**0**
100-3500-523501	TRAVEL	1,500	**1,500**
100-3500-523601	DUES AND FEES	1,000	**1,000**
100-3500-523701	EDUCATION AND TRAINING	800	**1,000**
100-3500-523801	LICENSES	0	**0**
100-3500-523900	DRUG-FREE WORKPLACE	0	**0**
100-3500-531101	OFFICE SUPPLIES	500	**800**
100-3500-531103	CHEMICALS	0	**250**
100-3500-531104	JANITORIAL SUPPLIES	800	**1,000**
100-3500-531105	UNIFORMS AND TURNOUT GEAR	1,200	**14,500**
100-3500-531106	GENERAL SUPPLIES AND MATERIALS	1,500	**1,800**
100-3500-531210	WATER SEWER	600	**600**
100-3500-531220	NATURAL GAS	1,200	**1,700**
100-3500-531230	ELECTRICITY	5,000	**5,000**

BUDGET WORKSHEET
EXPENDITURES

FIRE

		2014 BUDGET	**2015 BUDGET**
100-3500-531270	GASOLINE/DIESEL	8,000	**8,000**
100-3500-531301	FOOD	500	**500**
100-3500-531401	BOOKS AND PERIODICALS	0	**0**
	BUILDING INSPECTION	3,365	**3,000**
100-3500-531601	SMALL TOOLS AND EQUIPMENT	2,000	**5,000**
100-3500-542401	COMPUTERS	0	**1,200**
100-3500-542501	OTHER EQUIPMENT	0	**0**
100-3500-542502	OTHER CAPITAL OUTLAY-W/GRANT P	0	**0**
100-3500-552401	SELF-FUNDED INSURANCE(MEDICAL)	73,000	**73,000**
100-3500-581210	DEBT SERVICE	10,930	**20,230**
		471,750	**509,897**

- Includes uniforms & turn out gear **14,500**

BUDGET WORKSHEET
EXPENDITURES

ANIMAL CONTROL

		2014 BUDGET	**2015 BUDGET**
100-3910-511101	REGULAR EMPLOYEES		
100-3910-511301	OVERTIME	9,500	**9,900**
100-3910-512201	SOCIAL SECURITY(FICA)CONTRIB	600	**600**
100-3910-512301	MEDICARE	140	**140**
100-3910-512401	RETIREMENT CONTRIBUTIONS	0	**0**
100-3910-512701	WORKERS COMP	200	**200**
100-3910-522201	REPAIRS AND MAINTENANCE(EQUIPM	0	**200**
100-3910-522202	REPAIRS&MAINTENANCE-VEHICLES	0	**200**
100-3910-523101	INSURANCE OTHER THAN BENEFITS	2,000	**2,100**
100-3910-523201	TELEPHONE	200	**200**
100-3910-523202	CELLULAR PHONES	200	**200**
100-3910-523501	TRAVEL	100	**0**
100-3910-523701	EDUCATION AND TRAINING	150	**0**
100-3910-531101	OFFICE SUPPLIES	50	**50**
100-3910-531105	UNIFORMS	100	**150**
100-3910-531106	GENERAL SUPPLIES AND MATERIALS	200	**200**
100-3910-531270	GASOLINE/DIESEL	1,000	**1,800**
100-3910-531301	FOOD	100	**100**
100-3910-531601	SMALL TOOLS AND EQUIPMENT	500	**600**
100-3910-542501	CAPITAL EQUIPMENT	0	**0**
100-3910-581210	DEBT SERVICE	600	**600**
		15,640	**17,240**

BUDGET WORKSHEET
EXPENDITURES

		2014 BUDGET	**2015 BUDGET**
STREET DEPT			
100-4200-511101	REGULAR EMPLOYEES	150,100	**153,500**
100-4200-511301	OVERTIME	2,500	**2,500**
100-4200-512101	GROUP LIFE INSURANCE	575	**500**
100-4200-512102	GROUP DISABILITY INSURANCE	1,525	**1,400**
100-4200-512201	SOCIAL SECURITY(FICA)CONTRIB	9,300	**9,500**
100-4200-512301	MEDICARE	2,200	**2,200**
100-4200-512401	RETIREMENT CONTRIBUTIONS	16,500	**21,200**
100-4200-512701	WORKERS COMPENSATION	5,400	**4,500**
100-4200-512901	EMPLOYEE PHYSICALS	0	**150**
100-4200-512902	EMPLOYEE DRUG SCREENING TESTS	150	**150**
100-4200-522000	CONTRACT SERVICES	9,000	**1,000**
100-4200-522201	REPAIRS AND MAINTENANCE(EQUIP)	7,500	**10,000**
100-4200-522202	REPAIRS & MAINTENANCE-VEHICLES	5,000	**5,000**
100-4200-522206	REPAIRS & MAINTENANCE(CEMETERY	13,200	**14,000**
100-4200-523101	INSURANCE OTHER THAN BENEFITS	6,500	**5,000**
100-4200-523201	TELEPHONE	600	**600**
100-4200-523202	CELLULAR PHONES	600	**600**
100-4200-523301	ADVERTISING	200	**200**
100-4200-531101	OFFICE SUPPLIES	100	**100**
100-4200-531103	CHEMICALS	1,500	**1,500**
100-4200-531105	UNIFORMS	4,000	**4,500**
100-4200-531106	GENERAL SUPPLIES AND MATERIALS	13,000	**13,000**
100-4200-531210	WATER/SEWERAGE	3,500	**6,000**
100-4200-531230	ELECTRICITY	1,000	**3,500**
100-4200-531270	GASOLINE/DIESEL	12,000	**12,000**
100-4200-531601	SMALL TOOLS AND EQUIPMENT	1,500	**1,500**
100-4200-542501	CAPITAL OUTLAY	0	**41,534**
100-4200-552401	SELF-FUNDED INSURANCE(MEDICAL)	47,000	**47,000**
		314,450	**362,634**

CAPITAL REQUESTS	
Paving - LMIG	33,034.00
Zero turn mower	8,500.00
	41,534.00

BUDGET WORKSHEET
EXPENDITURES

SHOP & MAINTENANCE

		2014 BUDGET	**2015 BUDGET**
100-4900-511101	REGULAR EMPLOYEES	100,720	**104,077**
100-4900-511301	OVERTIME	200	**0**
100-4900-512101	GROUP LIFE INSURANCE	320	**320**
100-4900-512102	GROUP DISABILITY INSURANCE	900	**900**
100-4900-512201	SOCIAL SECURITY(FICA)CONTRIBUT	6,300	**6,300**
100-4900-512301	MEDICARE	1,500	**1,500**
100-4900-512401	RETIREMENT CONTRIBUTIONS	11,200	**14,300**
100-4900-512701	WORKERS COMPENSATION	2,765	**2,500**
100-4900-512901	EMPLOYEE PHYSICAL	0	**0**
100-4900-512902	EMPLOYEE DRUG SCREENING TESTS	150	**150**
100-4900-522201	REPAIRS & MAINTENANCE EQUIP	1,000	**1,000**
100-4900-522202	REPAIRS AND MAINTENANCE-VEHICL	1,000	**1,000**
100-4900-522204	REPAIRS & MAINTENANCE(BLDG & G	1,000	**1,000**
100-4900-522320	RENTALS - EQUIPMENT LEASES	400	**400**
100-4900-523101	INSURANCE OTHER THAN BENEFITS	2,900	**2,000**
100-4900-523201	TELEPHONE	600	**600**
100-4900-523204	INTERNET SERVICES	450	**450**
100-4900-523701	EDUCATION & TRAINING	0	**0**
100-4900-531101	OFFICE SUPPLIES	100	**100**
100-4900-531105	UNIFORMS	2,200	**2,200**
100-4900-531106	GENERAL SUPPLIES AND MATERIALS	7,500	**7,500**
100-4900-531220	NATURAL GAS	3,000	**3,000**
100-4900-531230	ELECTRICITY	4,000	**4,000**
100-4900-531270	GASOLINE/DIESEL	2,500	**2,500**
100-4900-531601	SMALL TOOLS AND EQUIPMENT	1,200	**2,000**
100-4900-542501	OTHER EQUIPMENT	0	**0**
100-4900-552401	SELF-FUNDED INSURANCE (MEDICAL	16,000	**16,000**
		167,905	**173,797**

BUDGET WORKSHEET
EXPENDITURES

NUTRITION

		2014 BUDGET	**2015 BUDGET**
100-5520-511101	REGULAR EMPLOYEES	53,981	**62,663**
100-5520-512101	GROUP LIFE INSURANCE	120	**125**
100-5520-512102	GROUP DISABILITY INSURANCE	360	**375**
100-5520-512201	SOCIAL SECURITY(FICA)CONTRIBUT	3,350	**3,777**
100-5520-512301	MEDICARE	780	**883**
100-5520-512401	RETIREMENT CONTRIBUTIONS	4,250	**5,527**
100-5520-512701	WORKERS COMPENSATION	3,700	**3,500**
100-5520-512901	EMPLOYEE PHYSICALS	0	**0**
100-5520-512902	EMPLOYEE DRUG SCREENING TESTS	50	**50**
100-5520-522000	CONTRACT SERVICES	384	**384**
100-5520-522101	CLEANING SERVICES	0	**0**
100-5520-522201	REPAIRS AND MAINTENANCE(EQUIPM	1,000	**800**
100-5520-522202	REPAIRS & MAINTENANCE(VEHICLE)	800	**800**
100-5520-522204	REPAIRS&MAINTENANCE(BLDG & GRO	800	**800**
100-5520-523101	INSURANCE OTHER THAN BENEFITS	4,000	**3,000**
100-5520-523201	TELEPHONE	1,700	**1,700**
100-5520-523204	INTERNET SERVICES	720	**720**
100-5520-523205	POSTAGE	30	**30**
100-5520-523301	ADVERTISING	0	**0**
100-5520-523501	TRAVEL	325	**325**
100-5520-523601	DUES AND FEES	4,000	**6,000**
100-5520-523701	EDUCATION AND TRAINING	150	**100**
100-5520-523801	LICENSES	75	**120**
100-5520-523850	CONTRACT LABOR	0	**0**
100-5520-531101	OFFICE SUPPLIES	150	**150**
100-5520-531104	JANITORIAL SUPPLIES	700	**700**
100-5520-531106	GENERAL SUPPLIES AND MATERIALS	0	**0**
100-5520-531107	EXP PURCH W/ UNITED WAY	1,500	**1,000**
100-5520-531210	WATER/SEWERAGE	400	**500**
100-5520-531220	NATURAL GAS	800	**1,000**
100-5520-531230	ELECTRICITY	2,100	**2,100**
100-5520-531270	GASOLINE/DIESEL	3,600	**3,500**
100-5520-531301	FOOD	59,850	**42,555**
100-5520-531701	FOOD RELATED SR CITIZEN CENTER	200	**200**
100-5520-531702	CCSP INCENTIVE EXPENSES	1,980	**500**
100-5520-531710	SANITATION	264	**264**
100-5520-552401	SELF-FUNDED INSURANCE(MEDICAL)	6,300	**6,300**
100-5520-579000	CONTINGENCIES	0	**0**
		158,419	**150,448**

BUDGET WORKSHEET
EXPENDITURES

		2014 BUDGET	**2015 BUDGET**
ECONOMIC DEVELOPMENT & ASSISTANCE			
100-7500-571011	DOWNTOWN DEVELOPMENT AUTHORITY	26,200	**26,200**
100-7500-571012	PUBLIC RELATIONS	2,500	**14,000**
100-7500-571015	CONTINGENCY	10,000	**8,500**
		38,700	**48,700**
PURCHASE/CONTRACT SERVICES			
100-1595-523601	DUES AND FEES - RDC	3,300	**3,900**
100-1595-523602	DUES AND FEES - GMA	1,500	**1,500**
		4,800	**5,400**
CULTURAL/RECREATION			
100-6190-571010	ARTS COUNCIL - UTILITIES	2,000	**2,000**
100-6190-573017	DOWNTOWN FOUNTAIN - R&M	1,000	**1,000**
100-6190-573020	OUTDOOR THTR UTILITIES & MAINT.	2,900	**2,000**
100-6190-573030	CAIL CENTER UTILITIES & MAINT	3,000	**3,000**
100-6190-573040	GA DOT GRANT- brier creek	20,000	**0**
		28,900	**8,000**
		72,400	**62,100**

BUDGET WORKSHEET
REVENUES & EXPENDITURES

SPLOST - 2013		2014	**2015**
REVENUES		BUDGET	**BUDGET**
321-337101	SPLOST PROCEEDS	180,000	**200,000**
321-361000	INTEREST REVENUES	0	**185**
		180,000	**200,185**

EXPENDITURES

321-1320-541400	UPGRADE CITY FACILITIES	0	**70,000**
321-4200-541400	TRANSPORTATION	0	**19,481**
321-4200-541500	PASSIVE PARKS & NATURE TRAIL	19,500	**0**
	TRANSFER TO WTR/SWR (GEFA DEBT)	0	**27,294**
	TRANSFER TO SOLID WST (GARB TRUCK	0	**145,000**
		19,500	**261,775**

City Hall Financ/Utility Software & upgrade hardware	70,000.00
Paving related to sewer improvements - Cail Street	19,481.00
GEFA debt payments (WWTP & wtr/swr)	27,294.00
Garbage truck	145,000.00

SPLOST		2014	**2015**
REVENUES		BUDGET	**BUDGET**
320-337101	SPLOST PROCEEDS	0	**0**
320-361000	INTEREST REVENUES	100	**0**
		100	**0**

EXPENDITURES

320-3500-541400	CLASS A FIRE TRUCK	0	**0**
320-6110-541500	STREET RESURFACING	0	**0**
320-9000-611010	TRANSFER TO WATER/SWR FUND	89,386	**0**
		89,386	**0**

BUDGET WORKSHEET
REVENUES & EXPENDITURES

HOTEL MOTEL REVENUES		2014 BUDGET	**2015 BUDGET**
275-314100	HOTEL/MOTEL TAX	12,000	**15,000**
		12,000	**15,000**

EXPENDITURES

275-7540-572001	PAYMENTS TO OTHER AGENCIES	12,000	**15,000**
		12,000	**15,000**

BUDGET WORKSHEET
REVENUES & EXPENDITURES

UDAG		2014	**2015**
REVENUES		BUDGET	**BUDGET**
290-361000	INTEREST REVENUE	1,300	**2,500**
290-361001	INTEREST REVENUE - LOAN	1,800	**1,800**
		3,100	**4,300**

EXPENDITURES

290-4970-573000	GRANTS AWARDED - INDUSTRIAL	200,000	**200,000**
		200,000	**200,000**

BUDGET WORKSHEET
REVENUES

		2014 BUDGET	2015 BUDGET
WATER/SEWER FUND			
REVENUES			
505-344210	WATER CHARGES	518,670	**535,000**
505-344219	SPRINKLERS	10,149	**10,470**
505-344220	MISCELLANEOUS INCOME	500	**500**
505-344250	SEWER CHARGES	532,440	**555,000**
505-344259	SEWER ONLY	1,530	**1,550**
505-344291	WATER TAP FEES	2,000	**3,300**
505-344292	LATE PMT PENALTIES W&S	22,000	**25,000**
505-344295	SEWER TAP FEES	1,000	**1,000**
505-346932	MISC SEWER INCOME	500	**500**
505-361000	INTEREST INCOME	150	**50**
505-334341	GEFA LOAN	725,000	**1,548,130**
	GMA LEASE - GENERATOR	0	**32,209**
	CDBG GRANT	0	**500,000**
505-391240	TRANSFER IN FROM SPLOST - GEFA DEBT	89,386	**27,294**
		1,903,325	**3,240,003**

BUDGET WORKSHEET
EXPENSES

		2014 BUDGET	**2015 BUDGET**
WATER/SEWER FUND - WASTE WATER			
EXPENSES			
505-4330-511101	REGULAR EMPLOYEES WWTP	73,822	**76,137**
505-4330-511301	OVERTIME	7,500	**12,000**
505-4330-512101	GROUP LIFE INSURANCE	240	**150**
505-4330-512102	GROUP DISABILITY INSURANCE	700	**400**
505-4330-512201	SOCIAL SECURITY(FICA)CONTRIB	5,200	**5,400**
505-4330-512301	MEDICARE	1,215	**1,260**
505-4330-512401	RETIREMENT CONTRIBUTIONS	9,300	**10,500**
505-4330-512701	WORKERS COMPENSATION	11,000	**11,000**
505-4330-512901	EMPLOYEE PHYSICALS	0	**0**
505-4330-512902	EMPLOYEE DRUG SCREENING TESTS	150	**150**
505-4330-521203	ENGINEERING FEES	15,000	**0**
505-4330-521206	MAP UPDATE	0	**0**
505-4330-521300	LAB TESTING	10,000	**12,000**
505-4330-522000	CONTRACT SERVICES	0	**2,000**
505-4330-522201	REPAIRS & MAINTENANCE(EQUIPME	13,000	**13,000**
505-4330-522202	REPAIRS & MAINTENANCE(VEHICLE	1,000	**1,000**
505-4330-522204	REPAIRS & MAINTENANCE(BLDG & C	1,500	**1,500**
505-4330-523101	INSURANCE OTHER THAN BENEFITS	14,000	**14,000**
505-4330-523201	TELEPHONE	1,100	**1,100**
505-4330-523202	CELLULAR PHONES	250	**240**
505-4330-523204	INTERNET SERVICES	450	**450**
505-4330-523205	POSTAGE	400	**400**
505-4330-523301	ADVERTISING	500	**200**
505-4330-523501	TRAVEL	500	**700**
505-4330-523601	DUES AND FEES	250	**250**
505-4330-523701	EDUCATION AND TRAINING	500	**2,000**
505-4330-523801	LICENSES	300	**300**
505-4330-531101	OFFICE SUPPLIES	300	**300**
505-4330-531103	CHEMICALS	9,000	**11,000**
505-4330-531104	JANITORIAL SUPPLIES	300	**300**
505-4330-531105	UNIFORMS	800	**800**
505-4330-531106	GENERAL SUPPLIES AND MATERIALS	10,000	**10,000**
505-4330-531220	NATURAL GAS	900	**1,700**
505-4330-531230	ELECTRICITY	45,000	**45,000**
505-4330-531270	GASOLINE/DIESEL	1,500	**3,000**
505-4330-531601	SMALL TOOLS AND EQUIPMENT	750	**750**
505-4330-542501	CAPITAL OUTLAY	725,000	**1,115,061**
505-4330-552401	SELF-FUNDED INSURANCE(MEDICAL	10,500	**10,500**

BUDGET WORKSHEET
EXPENSES

		2014 BUDGET	**2015 BUDGET**
505-4330-573300	TIPPING FEES	20,000	**15,000**
505-4330-581305	DEBT SERVICE	0	**18,017**
		991,927	**1,397,565**

Capital	
- WWTP improvements	**1,100,000**
- generator - WWTP	**15,061**
	1,115,061

BUDGET WORKSHEET
EXPENSES

		2014 BUDGET	**2015 BUDGET**
WATER/SEWER FUND			
EXPENSES			
505-4400-511101	REGULAR EMPLOYEES	194,800	**230,800**
505-4400-511301	OVERTIME	9,500	**15,000**
505-4400-512101	GROUP LIFE INSURANCE	510	**580**
505-4400-512102	GROUP DISABILITY INSURANCE	1,275	**1,650**
505-4400-512201	SOCIAL SECURITY(FICA)CONTRIBUT	12,500	**15,000**
505-4400-512301	MEDICARE	2,930	**3,500**
505-4400-512401	RETIREMENT CONTRIBUTIONS	22,200	**31,500**
505-4400-512701	WORKERS COMPENSATION	6,700	**6,700**
505-4400-512901	EMPLOYEE PHYSICALS	0	**0**
505-4400-512902	EMPLOYEE DRUG SCREENING TESTS	100	**100**
505-4400-521203	ENGINEERING FEES	10,000	**10,000**
505-4400-521206	MAP UPDATE	0	**1,000**
505-4400-521210	CONSULTANT	0	**0**
505-4400-521300	WATER TESTING	6,000	**6,000**
505-4400-522201	REPAIRS AND MAINTENANCE(EQUIP	6,000	**6,000**
505-4400-522202	REPAIRS&MAINTENANCE(VEHICLES	6,000	**7,000**
505-4400-522204	REPAIRS&MAINTENANCE(BLDG&GR	500	**1,000**
505-4400-522205	R&M - OFFICE	0	**500**
505-4400-522206	REPAIRS&MAINTENANCE(WATER ME	6,000	**7,000**
505-4400-522207	REPAIRS&MAINTENANCE(DEEP WEL	7,500	**7,500**
505-4400-522208	MAIN REPAIRS & EXTENSIONS	25,000	**25,000**
505-4400-522209	ROAD REPAIRS	11,000	**12,000**
505-4400-522210	REPAIRS & MAINT - PUMP STATION	17,000	**17,000**
505-4400-522320	RENTALS-EQUIPMENT LEASES	300	**600**
505-4400-523101	INSURANCE OTHER THAN BENEFITS	16,000	**14,000**
505-4400-523201	TELEPHONE	1,100	**1,100**
505-4400-523202	CELLULAR PHONES	700	**500**
505-4400-523204	INTERNET SERVICES	200	**200**
505-4400-523205	POSTAGE	3,300	**3,000**
505-4400-523301	ADVERTISING	800	**800**
505-4400-523501	TRAVEL	1,500	**1,500**
505-4400-523601	DUES AND FEES	700	**700**
505-4400-523701	EDUCATION AND TRAINING	3,000	**3,000**
505-4400-523801	LICENSES	300	**300**
505-4400-523850	CONTRACT LABOR	30,000	**49,000**
505-4400-531101	OFFICE SUPPLIES	450	**500**
505-4400-531103	CHEMICALS	6,500	**8,400**

BUDGET WORKSHEET
EXPENSES

		2014 BUDGET	**2015 BUDGET**
505-4400-531104	JANITORIAL SUPPLIES	0	**100**
505-4400-531105	UNIFORMS	1,500	**1,500**
505-4400-531106	GENERAL SUPPLIES AND MATERIALS	11,000	**11,000**
505-4400-531210	WATER SEWER	3,000	**2,000**
505-4400-531220	NATURAL GAS	1,500	**1,500**
505-4400-531230	ELECTRICITY	40,000	**42,000**
505-4400-531270	GASOLINE/DIESEL	15,000	**13,000**
505-4400-531601	SMALL TOOLS AND EQUIPMENT	1,200	**1,200**
505-4400-542501	CAPITAL OUTLAY	0	**877,278**
505-4400-552401	SELF-FUNDED INSURANCE(MEDICAL	38,000	**39,600**
505-4400-581301	DEBT SERVICE	89,386	**26,600**
	Total Before Transfers	610,951	**1,504,208**
505-9000-611000	OPER TRANSFER TO GEN FUND	300,447	**338,230**
		911,398	**1,842,438**

WATER & SEWER TOTAL EXPENSES	**1,903,325**	**3,240,003**

0.00

Capital Requests

- brush cutter head for trackhoe	**7,000**
- new scada system	**5,000**
- Match to liftstation & swer lines CDBG (incl grant)	**848,130**
- generator - well	**17,148**
	877,278

BUDGET WORKSHEET
REVENUES

		2014 BUDGET	2015 BUDGET
ELECTRIC FUND			
REVENUES			
510-344311	RESIDENTIAL ELECTRIC CHARGES	2,781,000	2,650,000
510-344312	COM/IND ELECTRIC UNDER 500	2,219,650	2,100,000
510-344313	COM/IND ELECTRIC OVER 500	315,695	435,000
510-344314	HEAVY INDUSTRIAL ELEC OVER 500	23,900,000	26,700,000
510-344315	AGRI SS ELECTRIC	116,390	115,000
510-344316	BOARD OF EDUCATION-ELECTRIC	427,450	414,000
510-344350	STREET LIGHTS-BILLING	135,445	135,500
510-344360	POLE RENT	56,300	55,000
510-346912	UNDERGROUND SERVICE FEE	0	0
510-346921	LATE PMT PENALTY ELECTRIC	65,000	70,000
510-346931	RECONNECT FEES	25,000	24,000
510-346932	MISCELLANEOUS INCOME	3,600	3,600
510-361000	INTEREST INCOME	1,000	15,000
510-346950	GA PUBLIC WEB	15,000	20,000
510-389002	MEAG REFUND	250,000	350,000
510-389003	FLEX ACCOUNT	1,228,563	1,392,980
510-389005	GENERATION TRUST	0	0
510-389006	OFF SYSTEM SALES	0	30,000
510-393500	LEASE PURCHASE/CAPITAL LEASE	0	0
		31,540,093	**34,510,080**

0.00

BUDGET WORKSHEET
EXPENSES

		2014 BUDGET	**2015 BUDGET**
ELECTRIC FUND			
EXPENSES			
510-4600-511101	REGULAR EMPLOYEES	247,530	**256,000**
510-4600-511301	OVERTIME	25,000	**30,000**
510-4600-512101	GROUP LIFE INSURANCE	1,100	**900**
510-4600-512102	GROUP DISABILITY INSURANCE	2,600	**2,200**
510-4600-512201	SOCIAL SECURITY(FICA)CONTRIB	16,900	**17,000**
510-4600-512301	MEDICARE	4,000	**4,000**
510-4600-512401	RETIREMENT CONTRIBUTIONS	30,000	**39,000**
510-4600-512701	WORKERS COMPENSATION	13,250	**13,000**
510-4600-512901	EMPLOYEE PHYSICALS	0	**0**
510-4600-512902	EMPLOYEE DRUG SCREENING TESTS	100	**200**
510-4600-521203	ENGINEERING FEES	50,000	**50,000**
510-4600-521206	MAP UPDATE	0	**0**
510-4600-521300	METER TESTING	10,000	**10,000**
510-4600-522000	CONTRACT SERVICES	0	**1,000**
510-4600-522201	R&M (EQUIP	7,000	**7,000**
510-4600-522202	R&M(VEHICLE)	19,500	**20,000**
510-4600-522204	R&M(BLDG&GNDS)	300	**300**
510-4600-522320	RENTALS-EQUIPMENT LEASES	1,000	**1,000**
510-4600-523101	INSURANCE OTHER THAN BENEFITS	14,000	**14,000**
510-4600-523201	TELEPHONE	300	**300**
510-4600-523202	CELLULAR PHONES	1,200	**1,200**
510-4600-523203	PAGERS	270	**300**
510-4600-523204	INTERNET	200	**300**
510-4600-523205	POSTAGE	3,200	**3,200**
510-4600-523301	ADVERTISING	150	**150**
510-4600-523501	TRAVEL	1,500	**1,500**
510-4600-523601	DUES AND FEES	800	**800**
510-4600-523701	EDUCATION AND TRAINING	1,000	**1,000**
510-4600-523801	LICENSES	200	**200**
510-4600-523850	CONTRACT LABOR	1,500	**2,000**
510-4600-531101	OFFICE SUPPLIES	450	**900**
510-4600-531102	ELECTRICAL SYSTEM PARTS & MTL	0	**0**
510-4600-531103	CHEMICALS	350	**350**
510-4600-531104	JANITORIAL SUPPLIES	100	**100**
510-4600-531105	UNIFORMS	1,500	**1,500**
510-4600-531106	GENERAL SUPPLIES AND MATERIALS	60,000	**75,000**
510-4600-531115	ELECTRICAL SYSTEM METER&REPAIR	5,000	**8,000**
510-4600-531210	WATER/SEWER	500	**500**

BUDGET WORKSHEET
EXPENSES

		2014 BUDGET	**2015 BUDGET**
ELECTRIC FUND			
EXPENSES			
510-4600-531220	NATURAL GAS	1,500	**1,500**
510-4600-531230	ELECTRICITY	6,000	**6,000**
510-4600-531270	GASOLINE/DIESEL	13,000	**15,000**
510-4600-531521	ELECTRICITY PURCHASED	30,055,142	**32,800,000**
510-4600-531601	SMALL TOOLS AND EQUIPMENT	1,500	**1,500**
510-4600-542501	CAPITAL OUTLAY	100,000	**200,000**
510-4600-552401	SELF-FUNDED INSURANCE(MEDICAL)	58,000	**55,000**
510-4600-573100	DEBT SERVICE	6,795	**6,795**
510-4600-582300	OTHER DEBT (MEAG LOANS)	65,000	**65,000**
	TOTAL BEFORE TRANSFERS	30,827,437	**33,713,695**
510-9000-611000	OPER TRANSFER TO GENERAL FUND	712,656	**796,385**
	TOTAL	31,540,093	**34,510,080**

BUDGET WORKSHEET
REVENUES

		2014 BUDGET	**2015 BUDGET**
GAS FUND			
REVENUES			
515-344411	RESIDENTIAL NATURAL GAS CHARGE	237,000	256,000
515-344412	COM/IND GAS	275,000	300,000
515-344413	AG/CM/ID GAS	30,000	85,000
515-344414	INTERRUPTIBLE	2,700,000	3,000,000
515-344415	GAS FIRM	38,000	44,000
515-344420	GAS TAP FEES	150	150
515-346911	GAS APPLICATION FEES	20	20
515-346912	GAS SERVICE FEE	1,500	1,500
515-346921	LATE PMT PENALTY GAS	12,000	12,000
515-346932	MISCELLANEOUS INCOME	300	300
515-389002	MGAG REFUND	170,000	150,000
515-389010	UTILITY SCRAP FUND	0	0
515-393500	LEASE PURCHASE	0	**0**
		3,463,970	**3,848,970**

BUDGET WORKSHEET
EXPENSES

		2014 BUDGET	**2015 BUDGET**
GAS FUND			
EXPENSES			
515-4700-511101	REGULAR EMPLOYEES	110,916	**117,680**
515-4700-511301	OVERTIME	1,000	**1,000**
515-4700-512101	GROUP LIFE INSURANCE	280	**280**
515-4700-512102	GROUP DISABILITY INSURANCE	912	**910**
515-4700-512201	SOCIAL SECURITY(FICA)CONTRIB	6,940	**7,100**
515-4700-512301	MEDICARE	1,625	**1,670**
515-4700-512401	RETIREMENT CONTRIBUTIONS	12,300	**16,000**
515-4700-512701	WORKERS COMPENSATION	3,200	**3,200**
515-4700-512901	EMPLOYEE PHYSICALS	0	**0**
515-4700-512902	EMPLOYEE DRUG SCREENING TESTS	50	**50**
515-4700-521203	ENGINEERING FEES	0	**0**
515-4700-521206	MAP UPDATE	1,000	**1,000**
515-4700-521210	CONSULTANT	0	**0**
515-4700-521300	METER TESTING	5,500	**5,500**
515-4700-521302	METER READING	0	**0**
515-4700-521303	CATHODIC & LEAK SURVERY	7,000	**7,000**
515-4700-521304	REGULATORY COMPLIANCE	3,000	**8,000**
515-4700-522201	REPAIRS AND MAINTENANCE(EQUIPM	2,000	**2,000**
515-4700-522202	REPAIRS&MAINTENANCE(VEHICLES/P	3,000	**3,000**
515-4700-522204	REPAIRS & MAINTENANCE(BLGD&GND	500	**500**
515-4700-522320	RENTALS-EQUIPMENT LEASES	500	**1,000**
515-4700-523101	INSURANCE OTHER THAN BENEFITS	3,500	**2,500**
515-4700-523201	TELEPHONE	1,500	**1,500**
515-4700-523202	CELLULAR PHONES	1,200	**1,200**
515-4700-523204	INTERNET	600	**600**
515-4700-523205	POSTAGE	3,200	**3,200**
515-4700-523301	ADVERTISING	500	**700**
515-4700-523501	TRAVEL	3,000	**1,500**
515-4700-523601	DUES AND FEES	500	**800**
515-4700-523701	EDUCATION AND TRAINING	1,000	**500**
515-4700-523801	LICENSES	0	**0**
515-4700-523850	CONTRACT LABOR	0	**400**
515-4700-531101	OFFICE SUPPLIES	350	**500**
515-4700-531102	GAS SYSTEM PARTS & MATERIALS	750	**750**
515-4700-531103	CHEMICALS	1,000	**1,000**
515-4700-531104	JANITORIAL SUPPLIES	50	**70**
515-4700-531105	UNIFORMS	500	**500**
515-4700-531106	GENERAL SUPPLIES AND MATERIALS	4,500	**8,000**

BUDGET WORKSHEET
EXPENSES

		2014 BUDGET	**2015 BUDGET**
GAS FUND			
EXPENSES			
515-4700-531115	GAS VALVE MAINTENANCE	0	**0**
515-4700-531120	GAS SAFETY SUPPLIES	1,000	**3,000**
515-4700-531130	PUBLIC AWARENESS	1,500	**1,500**
515-4700-531230	ELECTRICITY	700	**1,000**
515-4700-531270	GASOLINE/DIESEL	4,000	**5,000**
515-4700-531521	NATURAL GAS PURCHASED	2,868,000	**3,242,800**
515-4700-531523	STATESBORO-KING GAS	25,000	**29,000**
515-4700-531601	SMALL TOOLS AND EQUIPMENT	750	**750**
515-4700-542501	OTHER EQUIPMENT	0	**0**
515-4700-552401	SELF-FUNDED INSURANCE(MEDICAL)	17,000	**17,000**
	Total Before Transfers	3,099,823	**3,499,660**
515-9000-611000	OPER TRANSFER FROM GAS TO GF	364,147	**349,310**
		3,463,970	**3,848,970**

BUDGET WORKSHEET
REVENUES

SOLID WASTE - REVENUES

		2014 BUDGET	**2015 BUDGET**
541-344111	RESIDENTIAL REFUSE COLLECTION	311,000	315,000
541-344112	COMMERCIAL REFUSE COLLECTION	42,000	43,000
541-344114	COMMERCIAL DUMPSTER FEE	127,000	127,000
541-344117	LARGE LOAD PICK UP FEE	500	500
541-344118	MISCELLANEOUS CHARGES	0	0
541-344191	LATE PMT PENALTY - SOLID WASTE	7,500	7,500
541-393500	LEASE PURCHASE- Backhoe	0	50,000
	TRANSFER FROM SPLOST - Garbage Truck	0	145,000
		488,000	**688,000**

0

BUDGET WORKSHEET
EXPENSES

SOLID WASTE

		2014 BUDGET	2015 BUDGET
541-4521-511101	REGULAR EMPLOYEES	133,240	**138,970**
541-4521-511301	OVERTIME	700	**700**
541-4521-512101	GROUP LIFE INSURANCE	420	**420**
541-4521-512102	GROUP DISABILITY INSURANCE	1,236	**1,236**
541-4521-512201	SOCIAL SECURITY(FICA)CONTRIB	8,300	**8,400**
541-4521-512301	MEDICARE	1,950	**1,970**
541-4521-512401	RETIREMENT CONTRIBUTIONS	14,800	**19,000**
541-4521-512701	WORKERS COMPENSATION	3,800	**3,000**
541-4521-512901	EMPLOYEE PHYSICALS	0	**0**
541-4521-512902	EMPLOYEE DRUG SCREENING TESTS	200	**100**
541-4521-522201	REPAIRS AND MAINTENANCE(EQUIPM	1,000	**1,000**
541-4521-522202	REPAIRS&MAINTENANCE(VEHICLES/P	5,000	**5,000**
541-4521-522205	R&M - OFFICE	150	**150**
541-4521-523101	INSURANCE OTHER THAN BENEFITS	6,000	**5,000**
541-4521-531105	UNIFORMS	1,500	**1,500**
541-4521-531270	GASOLINE/DIESEL	20,000	**20,000**
541-4521-542501	OTHER EQUIPMENT	7,500	**145,000**
541-4521-552401	SELF-FUNDED INSURANCE(MEDICAL)	22,000	**22,000**
541-4521-581210	DEBT SERVICE	27,697	**1,625**
	Totals before transfers	255,493	**375,071**
	TRANSFER TO GENERAL FUND	39,612	**60,339**
		295,105	**435,410**

Capital
Garbage Truck - SPLOST **145,000**

BUDGET WORKSHEET
EXPENSES

		2014 BUDGET	2015 BUDGET
YARD WASTE			
541-4585-511101	REGULAR EMPLOYEES	96,420	**99,500**
541-4585-511301	OVERTIME	800	**800**
541-4585-512101	GROUP LIFE INSURANCE	300	**300**
541-4585-512102	GROUP DISABILITY INSURANCE	900	**880**
541-4585-512201	SOCIAL SECURITY (FICA) CONTRIB	6,015	**6,050**
541-4585-512301	MEDICARE	1,410	**1,410**
541-4585-512401	RETIREMENT CONTRIBUTIONS	10,700	**13,600**
541-4585-512701	WORKERS COMPENSATION	3,500	**3,500**
541-4585-512901	EMPLOYEE PHYSICALS	125	**125**
541-4585-512902	EMPLOYEE DRUG SCREENING TEST	150	**150**
541-4585-522201	REPAIRS AND MAINTENANCE (EQUIP	5,000	**5,000**
541-4585-522202	REPAIRS AND MAINTENANCE (VEHIL	2,500	**2,500**
541-4585-522205	R&M - OFFICE	150	**150**
541-4585-523101	INSURANCE OTHER THAN BENEFITS	3,800	**2,500**
541-4585-531105	UNIFORMS	2,000	**2,000**
541-4585-531270	GASOLINE/DIESEL	15,000	**15,000**
541-4585-542500	CAPITAL OUTLAY	0	**50,000**
541-4585-552401	SELF-FUNDED INSURANCE (MEDICAL	24,500	**24,500**
541-4585-573300	SOLID WASTE DISPOSAL FEES	18,000	**18,000**
541-4585-581210	DEBT SERVICE	1,625	**6,625**
		192,895	**252,590**

TOTAL SOLID & YARD WASTE	488,000	**688,000**

Capital
Backhoe - yard wst **50,000**

CAPITAL

GENERAL FUND				
Finance	Software System		$ 70,000	SPLOST
Police	Patrol Car		$ 33,000	GMA lease
Fire	Turn out gear		$ 14,500	local/grant
Street	Zero trun mower	$ 8,500		local
	Paving - LMIG	$ 33,034	$ 41,534	DOT
UTILITIES				
WWTP	Plant Improvements	$ 1,100,000		GEFA
	Generator (25% match)	$ 15,061	$ 1,115,061	GMA lease
Water	CDBG lines and lift station replaceme	$ 867,611		
	City match GEFA 348,130			
	CDBG grant 500,000			
	SPLOST 19,481			
	Brush cutter for trackhoe	$ 7,000		local
	SCADA system	$ 5,000		GMA lease
	Generator (25% match)	$ 17,148	$ 896,759	GMA lease
Electric	Hospital transformer, tree trimming, pole replacement, etc		$ 200,000	electric rev
SOLID & YARD WST	Backhoe	$ 50,000		GMA lease
	Garbage Truck	$ 145,000	$ 195,000	SPLOST
			$ 2,565,854	

2013 SPLOST

TOTAL		TRANSPORTATION PAVING/SIDEWALK/CURB/GUTTER	RETIRE GEFA DEBT	2 GARBAGE TRUCKS	PASSIVE PARK	UPGRADE CITY FACILITIES	AIRPORT
$	1,645,205.00	$ 478,855.00	$ 227,500.00	$ 327,600.00	$ 159,250.00	$ 315,500.00	$ 136,500.00
2013							
$	(31,203.00)	$ (2,200.00)	$ (15,000.00)			$ (14,003.00)	
$	1,614,002.00	$ 476,655.00	$ 212,500.00	$ 327,600.00	$ 159,250.00	$ 301,497.00	$ 136,500.00
2014							
$	-						
$	(27,526.04)	$ (6,464.00)			$ (19,500.00)	$ (1,562.04)	
$	1,586,475.96	$ 470,191.00	$ 212,500.00	$ 327,600.00	$ 139,750.00	$ 299,934.96	$ 136,500.00
2015							
GARBAGE TRUCK				$ (145,000.00)			
CDBG - PAVING CAIL ST.		$ (19,481.00)					
GEFA DEBT WWTP			$ (15,000.00)				
PAYOFF GEFA WTR/SWR			$ (12,294.00)				
CITY HALL SOFTWARE/COMPUTERS						$ (70,000.00)	
$	1,324,700.96	$ 450,710.00	$ 185,206.00	$ 182,600.00	$ 139,750.00	$ 229,934.96	$ 136,500.00