CITY OF Sylvester GEORGIA

Annual Operating Budgets

For the Fiscal year July 1, 2017 thru June 30, 2018

Bill Yearta, Mayor
Melvin Powell, Councilperson - Ward I
Randy Hill, Councilperson - Ward II
Charles Jones, Councilperson - Ward III
Larry Johnson, Councilperson - Ward IV
Autron Hayes, City Manager
Carolyn Williams, City Clerk
Tommy Coleman, City Attorney
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ANNUAL BUDGET CALENDAR

January 31, 2017	*Budget Working Papers To Department Heads for Budget Preparation.*
January 31, 2017	*Staff Meeting to Answer Question on Budget Preparation.*
February 21, 2017	*Return of Budget Worksheets to Finance Department*
March 1-15, 2017	*City Manager and Finance Director Meet with Department Heads to discuss Budgets*
March 31, 2017	*Budget Finalized and sent to City Council*
April 1-7, 2017	*Council Workshop on Budgets*
April 13, 2017	*Ad to Newspaper for Public Hearing*
April 19, 2017	*Ad in Newspaper for Public Hearing on Budget*
May 1, 2017	*Public Hearing on Proposed Budget*
April 27, 2017	*Ad to newspaper for adoption final proposed Budget*
May 3, 2017	*Ad in Newspaper for adoption of Final proposed Budget*
June 19, 2017	*Adoption of Final Proposed Budget*

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

- The budget process begins in January of each year when the budget calendar is prepared. This calendar sets the schedule for the remaining budget process. At, or around, this same time, each department head is provided with worksheet to complete outlining the operational needs of that department for the upcoming year.
- The heads of each City department submit requests for appropriation. After the Finance Director and City Manager have reviewed the budget requests, they meet with each department head to discuss potential changes. The budget is then prepared by fund, function, and activity, and includes information on the past year, current year estimates and requested appropriations for the next fiscal year.
- The budget is balanced in accordance with state law, which requires that that estimated revenues equal budgeted expenditures unless there is a fund balance carried over from the previous year. Once the budget is balanced, the proposed budget is presented to the City's council for review. The City's council holds public hearings and may add to, subtract from or change appropriations, but may not change the form of the budget. Any changes in the budget must be within the revenues and reserves estimated as available by the City's mayor of the revenue estimates must be changed by an affirmative vote of majority of the City's council.
- By mid-June, the proposed budget is presented to the City's council for final review and adoption. The budget is adopted in accordance with state and local ordinances which involves input from city management, city council and city residents.
- Generally, budget amendments are made as needed and fall into one of the following categories: 1) amendments made to adjust the estimates that are used to prepare the original budget once exact information is available; 2) amendments made to recognize new funding amounts from external sources, such as Federal and State grants; and 3) increases in appropriations that become necessary to maintain services.

READERS' GUIDE TO THE BUDGET

Our goal in the preparation and presentation of the budget is to make it easy for city officials and residents alike to read and understand. As such, we have provided both summary and detail information regarding the financial position of each fund, as well as supporting charts and graphs.

In accordance with Generally Accepted Accounting Principles (GAAP), governments are required to maintain multiple funds. The City of Sylvester operates eleven funds grouped into three main categories: the General Fund, Enterprise Funds, and Special Revenue Funds.

The General Fund is used to account for and report all financial resources not accounted for and reported in another fund. This is the primary operating fund of the City and is used to account for the normal, day-to-day activities (general government, public safety, finance, etc.).

The Enterprise Funds are used to account for those undertakings that are operated similar to private businesses. In these funds, services are provided for a charge (revenue) and that revenue is then used to cover the cost of providing that service. The City of Sylvester operates six Enterprise Funds – Water & Sewer, Electric, Gas, Telecommunications, Solid Waste, and the Airport.

Special Revenue Funds are used to account for revenue from specific sources that is legally committed to or restricted for use for a specific purpose. The City of Sylvester maintains four Special Revenue Funds – Economic Revolving Loan Fund, SPLOST V & VI Fund, Designated Grant Fund, and Hotel / Motel Tax Fund.

Results of operations are presented on the budgetary basis at the legal level of control in the Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual for the General Fund in order to provide a meaningful comparison of actual results with the budget.

As set forth in the City Charter, the City Council adopts an annual budget for the general fund, the special revenue funds, and the proprietary funds. The annual budget for the general fund, special revenue funds and for the proprietary funds is adopted under a basis consistent with GAAP. Each fund's appropriated budget is prepared on a detailed line item basis. Revenues are budgeted by source. Expenditures are budgeted by department which constitutes the legal level of control. Expenditures may not exceed appropriations at this level. All budget revisions at this level are subject to final review by the City Council. Within these control levels, management may transfer appropriations without Council approval. The Council approved supplemental appropriations during the year. Project budgets are adopted for the Capital Project Fund.

LONG-RANGE FINANCIAL GOALS

The overall purpose and goal of the accounting policy of the City of Sylvester is to maintain fiscal solvency; use resources in accordance with local, state, and federal laws; and keep user fees and taxes as low as possible while providing the best possible services to residents.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting practices of the City of Sylvester will conform to Generally Accepted Accounting Principles for local governments as established by the Governmental Accounting Standards Board. The finance director will establish and maintain a system of fund accounting and shall measure financial position and results of operations using the modified accrual basis of accounting for governmental funds and the accrual basis of accounting for proprietary and fiduciary funds.

Each year the City Manager will cause the City financial statements to be audited by a qualified, properly licensed independent accounting firm.

The finance director will prepare monthly financial reports for management purposes. These will consist of:

- Budget Report showing revenues collected and appropriations expended for the previous month with the variance from the budget amounts for each line item;
- Statement of Revenue, Expenditures, and Changes in Fund Balance showing revenues and expenditures and the difference between the two, the beginning fund balance for the period and the ending fund balance; and
- Balance Sheet showing assets less liabilities and the fund balance.

The finance director will also prepare an annual financial report. This report should include financial statements for each of the funds of the City, as well as appropriate additional disclosures as necessary for the complete understanding of the financial statements presented. In addition, the report should include a narrative discussion to communicate how the City's current financial position and results of financial activities compare with those of the prior year and with budgeted amounts

The most significant of the City's accounting policies are described below.

A. REPORTING ENTITY

The reporting entity is comprised of the primary government, a component unit and other organizations that are included to ensure that the financial statements are not misleading. The primary government of the City consists of all funds, departments, boards, and agencies that are not legally separate from the City.

Component units are legally separate organizations for which the City is financially accountable. The City is financially accountable for an organization if the City appoints a voting majority of the organization's governing board and (1) the City is able to significantly influence the programs or services performed or provided by the organizations; or (2) the City is legally entitled to or can otherwise access the organization's resources; the City is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the City is obligated for the debt of the organization. Component units also may include organizations that are fiscally dependent on the City in that the City approves the budget, levies their taxes or issues their debt.

Discretely Presented Component Unit:

Sylvester Downtown Development Authority (DDA) – Members of the governing board of the DDA are appointed by the City Council. Also, the DDA is fiscally dependent upon the City

Related Organizations:

The City of Sylvester And Worth County Recreation Authority (SWRA) – Members of the governing board of the SWRA are appointed jointly by the City Council and the Worth County governing body. It does not meet any other of the reporting entity criteria. The City provides funding of $100,000 per year to the organization.

The City of Sylvester, Georgia Housing Authority (the Authority) –The Authority was established under federal laws to carry on activities within the city of Sylvester. The City appoints board members at the recommendation of the existing board, but the City's accountability for the Authority does not extend beyond making the appointments.

The City provides gasoline and security services to the Authority, which are billed to the Authority at an amount that approximates the City's cost of providing those items. This basis for billing has been used by the City consistently over the years to determine the amount of revenues and expenditures arising from quasi-external transactions.

Note: The City does not prepare budgets for either the component unit or the related organizations. Information is presented here in effort toward full disclosure.

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

Government-wide Financial Statements - The government-wide financial statements include the statement of net position and the statement of activities. These statements report financial information on all non-fiduciary activities of the primary government and its component unit. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The primary government and the component unit are presented separately within these financial statements.

The statement of activities demonstrates the degree to which direct expenses of a given function or segments are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function of segment. The City does not allocate indirect expenses to functions in the statement of activities. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds even though fiduciary funds are excluded from the government-wide financial statements. Major individual governmental funds and major individual proprietary funds are reported as separate columns in the fund financial statements.

Fund Financial Statements – During the year, the City segregates transactions related to certain City functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the City at this more detailed level. Fund financial statements are provided for governmental, proprietary, and fiduciary funds.

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND FINANCIAL STATEMENT PRESENTATION

The government-wide financial statements are reported using the economic resource measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental Funds - Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Those revenues susceptible to accrual are property taxes, sales taxes, licenses, interest revenue, and charges for services. All other revenue items are considered to be measurable and available only when cash is received. The City considers taxes as available in the period for which they were levied if they are collected within 60 days of the year end. A 90-day availability period is used for revenue recognition for all other governmental fund revenues.

Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

Intergovernmental revenues are susceptible to accrual based on the compliance, legal, and contractual requirements of the individual programs. There are essentially two types of these revenues. For one type of revenue, monies must be expended for a specific purpose of project and revenues are recognized to the extent of such expenditures. Revenues of this type are deferred for monies received in advance of expenditures and accrued for expenditures in advance of monies received. For the other type of revenues, monies are virtually unrestricted as to the purpose of the expenditure. These resources are recognized as revenues when received, or earlier if susceptible to the accrual criteria.

Under the terms of grant agreements, the City funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Thus, when program expenses are incurred, there is both restricted and unrestricted net position available to finance the program. It is the City’s policy to first apply cost-reimbursement grant resources to such programs, followed by categorical block grants, and then by general revenues.

The City reports the following major governmental funds:

General Fund – The General Fund is the City's primary operating fund. It accounts for all the financial resources of the general government, except those required to be accounted for in another fund.

SPLOST Capital Project Fund – The Special Purpose Local Option Sales Tax Fund is used to account for projects supported by the special purpose local option sales tax including construction of roads, sidewalks, water and sewer system improvements, and construction of municipal buildings. This fund is a capital projects type fund.

Proprietary Funds – Proprietary funds are reported using the economic resources measurement focus and accrual basis of accounting. Revenues are recognized when earned and expenses are recognized as incurred. Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's proprietary funds are charges to customers for services. The Water and Sewer Fund and Natural Gas Fund also recognize as operating revenues the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for proprietary funds include the cost of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses, including capital grants, investments earnings, and interest expense.

The City reports the following major proprietary funds:

Electric Fund – This fund accounts for charges for electric use by City residents and expenses for the maintenance and upgrading of the electric system.

Water and Sewer Fund – This fund accounts for charges for water and sewer use by City residents and expenses for the maintenance and upgrading of the water and sewer system.

Airport Fund – This fund accounts for charges for airport use by private aircraft and expenses for the maintenance and upgrading of the City's municipal airport.

Fiduciary Funds – The City's fiduciary funds are limited to agency funds which have no measurement focus, but use the accrual basis of accounting to recognize receivables and payables. Because, by definition these assets are being held for the benefit of a third party and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements.

The City reports the following fiduciary funds:

Utility Energy Crisis Fund – This agency fund accounts for the intergovernmental payments of utility bills for certain qualified customers.

Downtown Sylvester Farmer's Market – This agency fund accounts for the operations of the local farmer's market through collection of fees and payments of expenses.

D. BUDGETS AND BUDGETARY ACCOUNTING

As set forth in the City Charter, the City Council adopts an annual budget for the general fund, the special revenue funds, and the proprietary funds. The annual budget for the general fund, special revenue funds and for the proprietary funds is adopted under a basis consistent with GAAP. Each fund's appropriated budget is prepared on a detailed line item basis. Revenues are budgeted by source. Expenditures are budgeted by department which constitutes the legal level of control. Expenditures may not exceed appropriations at this level. All budget revisions at this level are subject to final review by the City Council. Within these control levels, management may transfer appropriations without Council approval. The Council approved supplemental appropriations during the year. Project budgets are adopted for the Capital Project Fund.

E. ENCUMBRANCES

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation, is not utilized in the Governmental funds.

F. CASH AND INVESTMENTS

Cash and cash equivalents, as reported in the statement of cash flows, includes amounts in demand deposit accounts, amounts with fiscal agents, and investments with an original maturity of three months or less.

- Georgia law authorizes the City to invest in the following types of obligations:
- Obligations of the State of Georgia or of other states
- Obligations issued by the U.S. government
- Obligations fully insured or guaranteed by the U.S. government of a government agency
- Obligations of any corporation of the U.S. government
- Prime bankers' acceptances
- The State of Georgia local government investment pool
- Repurchase agreements
- Obligations of other political subdivisions of the State of Georgia

Any investment or deposit in excess of the Federal Deposit Insurance Corporation (FDIC) insured amount must be secured by 110% of an equivalent amount of state or U.S. obligations.

Investments are stated at fair value based on quoted market prices. Cash deposits are reported at carrying amount, which reasonably estimates fair value.

Interest on investments is recorded as revenue in the year the interest is earned and is available to pay liabilities in the current period. All interest revenue related to investment activities is recorded in the respective fund holding the investment.

G. RECEIVABLES

All trade and property tax receivables are reported net of all allowance for uncollectible accounts, where applicable. Unbilled utility charges are accrued as receivables and revenue at June 30, 2016. The delinquent taxes receivable account represents the past seven years of uncollected tax levies.

H. INVENTORIES

In the government-wide financial statements, inventories are presented at the lower of cost or market on a first-in, first out basis and are expensed when used (i.e., the consumption method).

On the fund financial statements, inventories of governmental funds are stated at cost while inventories of proprietary funds are stated at the lower of cost or market. For all funds, cost is determined on a first-in, first-out basis. The cost of inventory items is recorded as expenditure in the governmental fund types when purchased (i.e., the purchases method). For governmental funds, a corresponding amount of fund balance is designated as nonspendable for inventory. Inventories of the proprietary funds are expensed when consumed.

I. PREPAID ITEMS

Payments made to vendors for services that will benefit periods beyond June 30, 2016, are recorded as prepaid items at both reporting levels using the consumption method by recording an asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed. At the fund reporting level for governmental funds a corresponding amount of fund balance is designated as nonspendable for prepaid items.

J. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES

During the course of operations, numerous transactions occur between individual funds for goods provided, services rendered, or loans. These receivables and payables are classified as internal balances.

K. CAPITAL ASSETS

General capital assets are those assets not specifically related to activities in the proprietary funds. These assets generally result from expenditures in governmental funds. The City reports these assets in the governmental activities column of the government-wide statement of net position but does not report these assets in the governmental fund financial statements. Capital assets utilized by proprietary funds are reported both in the business-type activities column of the government-wide statement of net position and in the proprietary funds' statement of net position.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The City's infrastructure consists of roads, curbs and gutters, sidewalks, bridges, drainage, traffic signals, water and sewer lines, natural gas lines, telecommunication lines and the electric distribution systems. Improvements to capital assets are capitalized. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are expensed. Interest incurred during the construction of capital assets utilized by the proprietary funds is capitalized.

General infrastructure assets acquired prior to July 1, 2003 are not reported in the basic financial statements. General infrastructure assets include all roads and bridges and other infrastructure assets acquired subsequent to July 1, 2003.

All reported capital assets are depreciated except for land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

	Estimated Useful Lives	Capitalization Threshhold
Plant, Building, and Improvements	5 – 40 Years	$ 3,000
Machinery and Equipment	5 – 15 Years	$ 3,000
Furniture and Fixtures	5 – 20 Years	$ 3,000
Vehicles	3 – 10 Years	$ 3,000
Infrastructure	40 Years	$ 20,000

At the inception of capital leases at the governmental fund reporting level, expenditures and an "other financing source" of an equal amount are reported at the net present value of future minimum lease payments.

L. DEFERRED INFLOWS OF RESOURCES

In addition to liabilities, the statement of financial position will sometimes report a separate section of deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has two types of items, which arise only under a modified accrual basis of accounting, which qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes and grants. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

M. ACCRUED LIABILITIES AND LONG-TERM OBLIGATIONS

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of these funds. However, compensated absences, claims and unfunded pension benefits that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are "due for payment" during the current year. Bonds and capital leases are recognized as a liability in the governmental fund financial statements "when due."

N. COMPENSATED ABSENCES

It is the policy of the City to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since the City does not have a policy to pay any amounts when employees separate from service.

The total compensated absence liability is reported on the government-wide financial statements. Proprietary funds report the total compensated liability in each individual fund at the fund reporting level. Governmental funds report the compensated absence liability at the fund reporting level only "when due."

O. FUND EQUITY

Fund equity at the governmental fund financial reporting level is classified as "fund balance." Fund equity for all other reporting is classified as "net position."

Fund Balance – Generally, fund balance represents the difference between the current assets and current liabilities. In the fund financial statements, governmental funds report fund classifications that comprise a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are classified as follows:

- *Nonspendable* – Fund balances are reported as nonspendable when amounts cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.
- *Restricted* – Fund balances are reported as restricted when there are limitations imposed on their use through the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.
- *Committed* – Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the city council through the adoption of a resolution. The city council also may modify or rescind the commitment.
- *Assigned* – Fund balances are reported as assigned when amounts are constrained by the City's intent to be used for specific purposes, but are neither restricted nor committed. The intent can be expressed by either the highest level of decision making, or by a body or an official to which the city council has delegated the authority. The city manager has authority to express assignments.
- *Unassigned* – Fund balances are reported as unassigned as the residual amounts which cannot be properly classified in one of the other four categories.

  Flow Assumptions – When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as needed. For unrestricted amounts of fund balance, it is the City's policy to use fund balance in the following order:

  - Committed
  - Assigned
  - Unassigned

Net Position – Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources on the government-wide financial statements. Net positions are classified in the following categories:

- *Net investment in capital assets* – consists of capital assets net accumulated depreciation, and reduced by outstanding debt that is attributed to the acquisition, construction or improvement of the assets.
- *Restricted net position* – This amount is restricted when there are limitations imposed on its use either through the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors or laws of regulations of other governments.
- *Unrestricted net position* – This amount is the net position that does not meet the definition of "net investment in capital assets" or "restricted net position."

P. PROPERTY TAX REVENUES

Property taxes are levied on October 1 and are due on December 20. The City contracts with the Worth County tax office for the billing and collection of its property taxes. Collections of taxes are made throughout the year. Liens may attach to property for unpaid taxes after the due date of December 20.

Q. LEASE REVENUE

The Airport Fund leases its property to an operator under a lease agreement at $400 per month. This lease is classified as an operating lease.

R. PENSIONS

For the purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pension expense, information about the fiduciary net position of the Georgia Municipal Employees Benefit System (GMEBS) and additions to/deductions from GMEBS's fiduciary net position have been determined on the same basis as they are reported by GMEBS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported are fair value.

S. POST-EMPLOYMENT HEALTH CARE BENEFITS

Retiree Benefits:

The City provides post-retirement term life insurance to its employees who retire from the City. See Note 16 for additional details.

COBRA Benefits:

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the City provides health care benefits to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium plus a 2% administration fee is paid in full by the insured on or before the fifth (5th) day of the month for the actual month covered. This program is offered for a duration of 18 months after the termination date. There is no associated cost to the City under this program, and no participants were in the program as of June 30, 2016.

T. ESTIMATES

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates. Comparative total data for the prior year has not been presented in the accompanying financial statements.

U. NOTES PAYABLE

The City is not restricted by any legal debt limits.

The City had the following notes payable as of June 30, 2017:

Business-Type Activities

Georgia Environmental Facilities Authority dated June 27, 2007 for $1,532,885 to be used for improvements to the Isabella water system. Loan is to be repaid in 240 monthly installments of $9,224 including interest at 3.92% beginning November 1, 2010. The City has pledged its full faith and credit and revenue-raising power, including its taxing power.

Georgia Environmental Facilities Authority dated June 27, 2007 for $570,139 to be used for the Isabella water system extension. Loan is to be repaid in 240 Monthly installments of $2,376 with no interest, beginning March 1, 2010. The City has pledged its full faith and credit and revenue-raising power, including its taxing power.

Georgia Environmental Facilities Authority dated October 6, 2011 for $549,000 to be used for water and sewer system improvements. Loan is to be repaid in 240 monthly installments of $3,272 including interest at 3.81%, beginning May 1, 2012. The City has pledged its full faith and credit and revenue-raising power, including its taxing power.

Georgia Environmental Facilities Authority originally dated January 15, 2013 and subsequently modified on June 28, 2016 for amounts up to $1,725,500 to be used for water and sewer system improvements. Loan is to be repaid in 239 monthly installments of $3,279 including interest at 1.82%, beginning July 1, 2017. The City has pledged its full faith and credit and revenue-raising power, including its taxing power.

Georgia Environmental Facilities Authority dated November 14, 2014 for amounts up to $2,245,667 to be used for water system improvements. Loan is to be repaid in 239 monthly installments of $10,641including interest at 1.31%, beginning the earlier of November 1, 2016 or the project completion date. The City has pledged its full faith and credit and revenue-raising power, including its taxing power.

The following schedule represents the annual requirements to amortize all notes payable outstanding as of June 30, 2017.

Year Ending June 30	Principal	Interest	Total
2018	$ 183,340	$ 88,419	$ 271,759
2019	187,588	84,171	271,759
2020	193,114	78,645	271,759
2021	198,317	73,442	271,759
2022-2026	1,075,303	283,495	1,358,798
2027-2031	1,121,273	199,516	1,320,789
2032-2036	476,390	26,070	502,460
Total	$ 3,435,325	$ 833,758	$ 4,269,083

V. CAPITAL LEASES

The City has entered into capital lease agreements as lessee for financing the acquisition of a police building, police equipment, street equipment, vehicles, and a fire truck. These leases qualify as capital leases for accounting purposes (i.e., title transfers at the end of the lease term) and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of the inception of the lease. These capital leases are financed from General Fund resources. Amortization of assets recorded under capital leases is included with depreciation expense of the General Government, Public Safety, and Public Works functions of the City.

The net book value of assets acquired through capital leases is as follows:

Buildings	$ 2,125,775
Equipment & Vehicles	1,173,748
	$ 3,299,526
Less: Accumulated Depreciation	(732,665)
Carrying Value	$ 2,566,861

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2017 were as follows:

Year Ended June 30	Total
2018	183,994
2019	183,994
2020	183,994
2021	183,994
2022-2026	45,998
Total minimum lease payments	781,974
Less amounts representing interest	(71,716)
Present value of minimum capital lease payments	710,258

City of Sylvester
101 North Main St.
P.O. Box 370
Sylvester, Georgia 31791
Telephone: 229-776-8505
Fax: 229-776-8519

April 25, 2017

Honorable Mayor and Members of the City Council
City of Sylvester, Georgia

Gentlemen:

In accordance with Section 2.31 of the City Charter, and the Official Code of Georgia the operating budgets are presented herewith for the fiscal year beginning July 1, 2017 and ending June 30, 2018. The funds presented are the General Fund, Gas Fund, Water and Sewer Fund, Electric (Light) Utility Fund, Solid Waste Fund (Sanitation), Airport Fund, Hotel/Motel Tax, Telecommunications Fund (Fiber Optic), Designated Grant Funds, and Economic Reolving Fund. In addition to legal requirements the budgets are prepared to set forth a plan of action for the next year as well as establish a degree of control.

The Budgets are the best estimates of revenues and expenses projected 14 months into the future ending 6/30/2018. Input has been solicited from all the department heads as well as meetings being conducted with the department heads to receive their input. Outside agencies have also been consulted. There has been problems with getting information for the Telecom, it has been estimated based on the current year's budget.

The Funds are broken into three categories which are General Purpose Funds, Special Revenue Funds, and Enterprise Funds. The General Fund fits into the general purpose category, the SPLOST, EIP Revolving Loan Fund, Hotel/Motel Tax, and Grant Funds are considered special revenue funds and the enterprise funds are Gas Fund, Water Fund, Sewer Fund, Light (Electric) Fund, Sanitation Fund, Airport Fund, and Fiber Optic System Fund.

The budgets are balanced with no rate (revenue) increase in any of the funds. The consumer price index (CPI) has approximated 3% this year and normal circumstances would dictate that revenues increase by about this amount. Using budgets of $ 20,000,000, this would be $ 600,000. This should be reviewed on a yearly basis to try and keep revenues equal to expenditures or just slightly higher than expenditures. There is a problem with funding capital projects. These are being paid from reserves and there are more projects than there are reserves available. Efforts should be made to find a better solution for financing these projects.

Below is a summary of budgets:

#	Fund	Budgets 2017-2018	% Total Budgets	Budgets 2016-2017	% Total Budgets	Increase (Decrease)	% Increase (Decrease)
1	General Fund	$ 5,903,750	28.74%	$ 5,949,522	27.19%	$ (45,772)	-0.77%
2	Gas Fund	867,477	4.22%	824,210	3.77%	43,267	5.25%
3	Water fund	744,858	3.63%	994,715	4.55%	(249,857)	-25.12%
4	Sewer Fund	772,092	3.76%	459,597	2.10%	312,495	67.99%
5	Light (Electric Fund)	9,035,968	43.99%	9,020,523	41.22%	15,445	0.17%
6	Sanitation Fund	675,332	3.29%	696,173	3.18%	(20,841)	-2.99%
9	Hotel/Motel Tax Fund	9,600	0.05%	9,600	0.04%	-	0.00%
10	Airport Fund	4,800	0.02%	1,430,558	6.54%	(1,425,758)	-99.66%
12	Fiber Optic System	69,895	0.34%	69,895	0.32%	-	0.00%
13	Designated Grant Funds	1,637,621	7.97%	1,637,621	7.48%	-	0.00%
14	SPLOST	805,755	3.92%	775,755	3.55%	30,000	3.87%
15	Economic Revolving Fund	14,502	0.07%	14,502	0.07%	-	0.00%
	Totals	$ 20,541,650	100.00%	$ 21,882,671	100.00%	$ (1,341,021)	-6.13%

In reviewing the summary above, the overall budgets decreased for the City of Sylvester is $ 1,341,021 which is a decrease of 6.13 %. A cursory review of budget shows that some expenses decreased such as retirement, health insurance, gasoline and general liablility while worker's compensation increased. The most significant increases include a 3% increase in Salaries, a 5% increase in Retirement, and a 10% increase in Worker's Compansation Insurance. These increases were partially offest by a 5% decrease in Group Insurance. Funds are still tight and only necessities have been funded within the budgets.

The principal priorities in developing the budgets were employee salaries, payment for services as well as principal and interest on debt service. Capital budgets have not been separately maintained except as memos by the City Council and City Manager. The biggest issue in developing the budgets were the limitation on revenues. The general philosophy is to keep taxes at current levels and limit increases for enterprise fund revenues. Using this philosophy, the city is always looking for ways to get the best prices and operate more efficiently. The city has been able to give employees some increase in wages for the past several years. The biggest fluctuation has been large capital projects where grants were received.

Capital Outlay:

Basically, capital outlay has been funded in accordance with requests from department heads and consultation with the City Manager in order to continue providing top quality service to the Citizens of Sylvester. There is a page in the budget which lists new capital outlay. There are a few items that are funded to be paid when received; however almost everything is budgeted to be financed ranging from three to seven years.

General Fund:

The General Fund is the primary fund of the local government. All funds that are not accounted for anywhere else are accounted for in this fund. The fund is responsible for appropriations which operate the general government, public safety, public works, recreation and communtiy service. The sources of moneys to operate this fund are taxes, intergovernmental charges for services, fines and transfers from utilities.

Gas Fund:
The gas fund distributes natural gas to the Citizens of Sylvester. Basically, the city buys the gas from MGAG and sells it to the residents through pipe lines.

Water and Sewer Fund:
This fund keeps track of the funding for the pumping and treatment of water and sewerage. Water and sewer are accounted for in one fund; however these are separate and have a different department head (Superintendent) over each division.

Light (Electric Fund):
The Light (Electric Fund) is responsible for delivering electricity to the residents of the City of Sylvester. The City has MEAG and SEPA which provide electricity to the City. This is the largest fund in the City.

Sanitation Fund:
The sanitation fund is responsible for garbage pickup and contracts with an outside agency for pickup.

Hotel/Motel Tax Fund:
This fund is used to promote tourism in the community. An extra 5% is collected by the hotels/motels in the communty for this use.

Airport Fund:
This fund keeps track of the City's airport operation. Grants are a major contributor that makes the fund go up and down.

Fiber Optic System:
This fund offers telecommunications mainly to the city facilities and the schools; but also to anyone that needs a dedicated T-one line such a a bank.

Designated Grant Funds:
This fund keeps track of various grants for the City.

SPLOST:
This keeps track of Special Purpose Local Option Sales Tax. This is a special sales tax which is usually voted upon every five years by the residents for a specific purpose outlined in the referendum.

Economic Revolving Fund:
This funds promotes employment in the community by loaning money to local employers at a low interest rate facilitating the creation of jobs. The money is repaid to the local government and in turn loans it to other businesses.

Respectfully Submitted,

Mr. Autron Hayes, City Mananger
ASH/cmr

City of Sylvester
101 North Main St.
P.O. Box 370
Sylvester, Georgia 31791
Telephone: 229-776-8505
Fax: 229-776-8519

Memo - Points

1. New Divisions
   A. City Manager
   B. Human Resource
   C. Finance Department
   D. Daisy Gamble Learning Center

2. Customer service has been moved to Water, Gas, and Light.

3. Total Budgets went from $21,882,671 to $20,541,650 which is a decrease of $1,341,021. This is mainly due to the drop in the Airport budget because of finishing the airport project.

4. Customer service representatives have been added to the meter reader section in the light fund and there

5. Meter Readers were previously charged to the light fund.

6. Used SALY (Same As Last Year) on Telecom - will need to review when better information is received.

7. 3% has been included for merit increases if deemed necessary.

8. $30,000 in playground equipment in SPLOST.

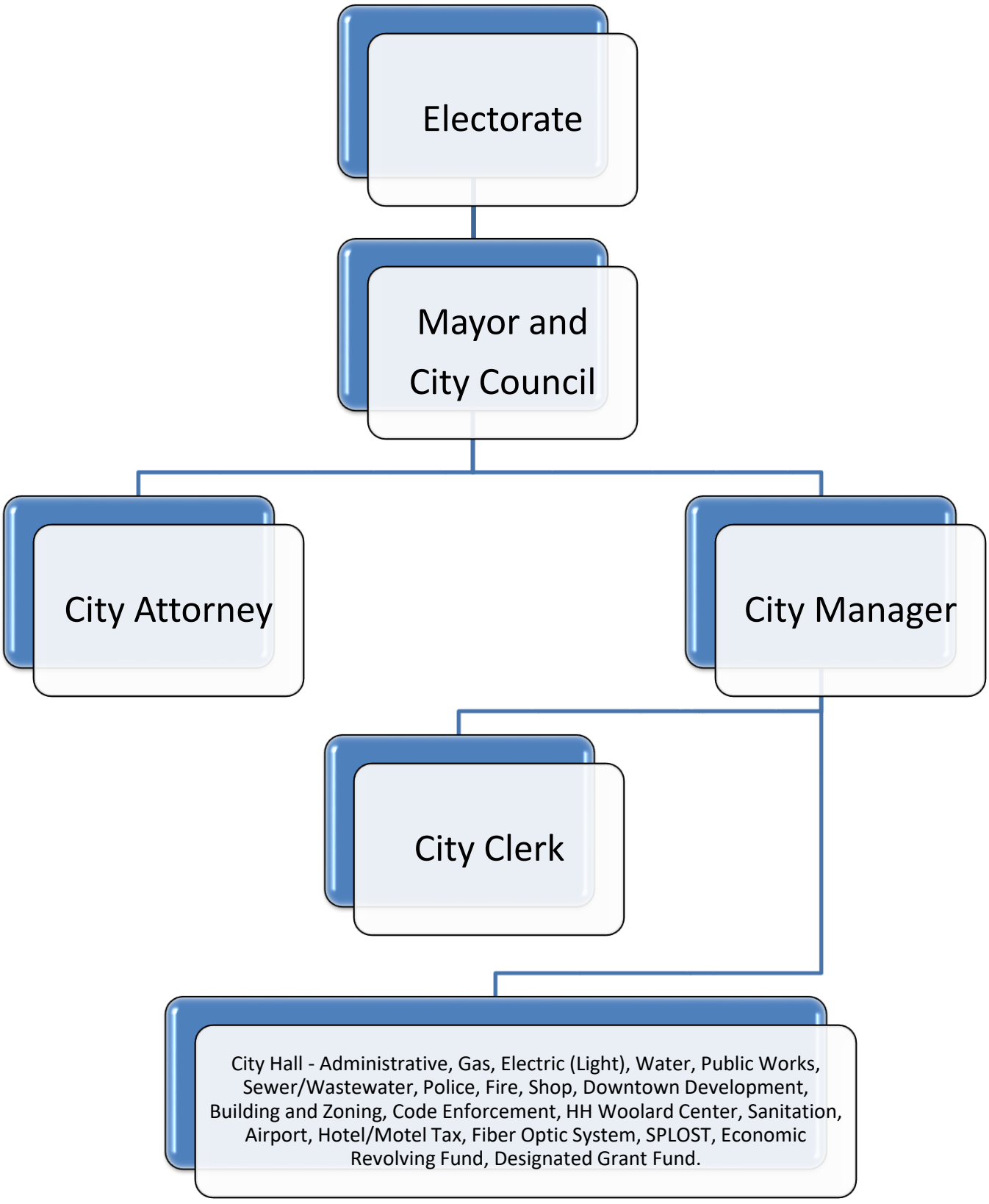
9. City Manager and Council need to review Grants and SPLOST for adjustments.

10. $20,000 for study on employees with Carl Vinson Institute of Government.

11. Emphasis has been placed on transfers from Enterprise funds. The budgeted transfers are down by $309,223 because of reallocating some of the expenses.

12. Recommendation on the adoption of a Capital Improvement Plan for capital purchases and projects.

City of Sylvester-Organizational Chart



CITY OF SYLVESTER, GEORGIA
BUDGET RESOLUTION
FISCAL YEAR
2017-2018

A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR 2017-2018 FOR EACH FUND OF SYLVESTER, GEORGIA APPROPRIATING THE AMOUNTS SHOWN IN EACH BUDGET AS EXPENDITURES, AND ADOPTING THE ITEMS OF ANTICIPATED FUNDING SOURCES FOR 2017-2018.

WHEREAS, A proposed Budget for each of the various Funds of Sylvester, Georgia has been presented to the Sylvester, Georgia Mayor & City Council and,

WHEREAS, appropriate advertised public hearings have been held on the 2017-2018 Proposed Budget as required by State and Local Laws and Regulations; and,

WHEREAS, the Sylvester, Georgia Mayor& City Council has reviewed the Proposed Budget and has made certain amendments to Funding Sources and Appropriations; and,

WHEREAS, the budget for each Fund includes Appropriations for Fiscal Year 2017-2018 incorporates certain levels, assessments, fees and charges to finance these expenditures and lists the Anticipated Funding Sources; and,

WHEREAS, each of the Funds has a balanced budget, such that Anticipated Funding Sources equal Proposed Expenditures;

NOW, THEREFORE, BE IT RESOLVED that this Budget is hereby adopted specifying the Anticipated Funding Sources for each Fund and making Appropriations for Proposed expenditures to the Departments or Organizational Units named in each Fund as is more specifically shown and designated on Attachment "A" which is incorporated herein by reference and made a part of this Resolution.

BE IT FURTHER RESOLVED that the Budget shall be amended so as to adapt to changing governmental needs during the fiscal year as follows, such amendments shall be reorganized as approved changes to this resolution in accordance with O.C.G.A. § 36-81-3(d):

(1) Nothing contained in this Code section shall preclude a local government from amending its budget so as to adapt to changing governmental needs during the budget period. Amendments shall be made as follows, unless otherwise provided by charter or local law:

(2) Any increase in Appropriations at the legal level of control of the local government, whether accomplished through a change in anticipated revenues in any fund or through a transfer of appropriations among departments, shall require the approval of the governing authority. Such amendments shall be adopted by ordinance or resolution.

Adopted this 19th day of June, 2017

William J. Yearta
Mayor

Attest:

Autron Hayes, City Clerk
Seal:

EXHIBIT A

		REVENUES	EXPENDITURES	DIFFERENCE
100	General Fund	$ 2,551,110	$ 5,903,750	$ (3,352,640)
505	Water & Sewer	1,989,543	1,516,950	472,593
510	Electric Fund	11,372,950	9,035,968	2,336,982
515	Gas Fund	1,123,770	867,477	256,293
525	Telecom Fund	196,340	69,895	126,445
540	Sanitation	826,650	675,332	151,318
550	Airport Fund	4,800	4,800	-
230	SPLOST	805,755	805,755	-
251	Grant Funds	1,637,621	1,637,621	-
275	Hotel / Motel	18,609	9,600	9,009
221	Economic Revolving Loan Fund	14,502	14,502	-
	TOTAL	**$ 20,541,650**	**$ 20,541,650**	**$ -**

TRANSFERS TO GENERAL FUND

39.1102	Transfer - Gas	256,293
39.1102	Transfer - Sewer	129,399
39.1103	Transfer - Light	2,336,982
39.1104	Transfer - Sanitation	151,318
39.1108	Transfer - Hotel / Motel	9,009
39.1111	Transfer - Telecom	126,445
39.1114	Transfer - Water	343,194
		$ 3,352,640

COMMUNITY PROFILE

Sylvester is the county seat of Worth County in Southwest Georgia. Its population is 6,188 and the municipal footprint covers 5.7 square miles. We are predominantly an agriculture economy, growing peanuts, cotton, corn, pecans and produce. We are often dubbed the "Peanut Capital of the World" due to our peanut production.

Agribusiness is Georgia's leading industry. The state's agribusiness as a whole contributes a $56.7 billion impact to the state's economy and Sylvester and Worth County alone generate $125 million through agriculture-based business.

A long-standing Sylvester industry Con-Agra is the manufacturer of Peter Pan peanut butter. All the Peter Pan produced for domestic and international markets is made here in Sylvester. Consequently, Con-Agra is a major employer for the local workforce, along with the local school system and health services.

CLIMATE IN FARENHEIT

Avg min temp	36.2
Avg max temp	92.4
Avg precipitation (inches)	48.4

Source: Southeast Regional Climate Center. No data available for Worth County. Info presented is based on surrounding counties.

GENDER COMPOSITION

Male	2,659	43.26%
Female	3,487	56.74%
Total population	**6,146**	**100.00%**

RACE

White	2,136	34.75%
Black or African American	3,921	63.80%
Mexican	54	0.88%
Other	35	0.57%
Total population	**6,146**	**100.00%**

CITIZENSHIP

Born in United States	6,041	98.29%
Naturalized U.S. citizen	21	0.34%
Not a U.S. citizen	84	1.37%
Total population	**6,146**	**100.00%**

EDUCATIONAL ATTAINMENT

Less than 9th grade	122	3.24%
9th to 12th grade, no diploma	854	22.71%
High school graduate	1,476	39.24%
Some college, no degree	641	17.04%
Associate's degree	262	6.97%
Bachelor's degree	163	4.33%
Graduate or professional degree	243	6.46%
Population 25 years and over	**3,761**	**100.00%**

HOUSEHOLD INCOME

Less than $10,000	445	19.45%
$10,000 to $14,999	191	8.35%
$15,000 to $24,999	372	16.26%
$25,000 to $34,999	303	13.24%
$35,000 to $49,999	315	13.77%
$50,000 to $74,999	224	9.79%
$75,000 to $99,999	242	10.58%
$100,000 +	196	8.57%
Total households/ families	**2,288**	**100.00%**
Median income (dollars)		28,414
Per capita income (dollars)		16,625

AGE COMPOSITION

Under 5 years	556	9.05%
5 to 9 years	525	8.54%
10 to 14 years	447	7.27%
15 to 19 years	423	6.88%
20 to 24 years	434	7.06%
25 to 34 years	923	15.02%
35 to 44 years	788	12.82%
45 to 54 years	702	11.42%
55 to 59 years	198	3.22%
60 to 64 years	316	5.14%
65 + years	834	13.57%
Total population	**6,146**	**100.00%**
Median age (years)		32.9
Average household size		2.6
Average family size		3.3

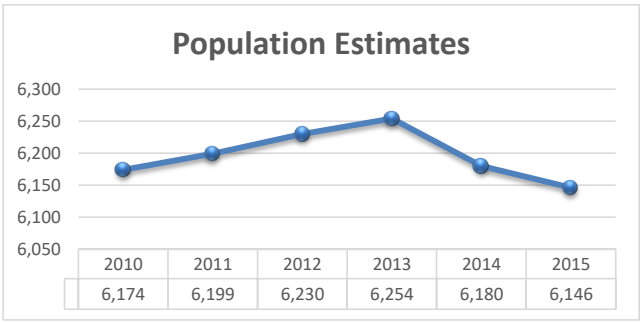
EMPLOYMENT STATUS

Employed	2,383	52.49%
Unemployed	308	6.78%
Armed Forces	-	0.00%
Not in labor force	1,849	40.73%
Population 16 years and over	**4,540**	**100.00%**
Unemployment Rate as of May 2017		5.60%

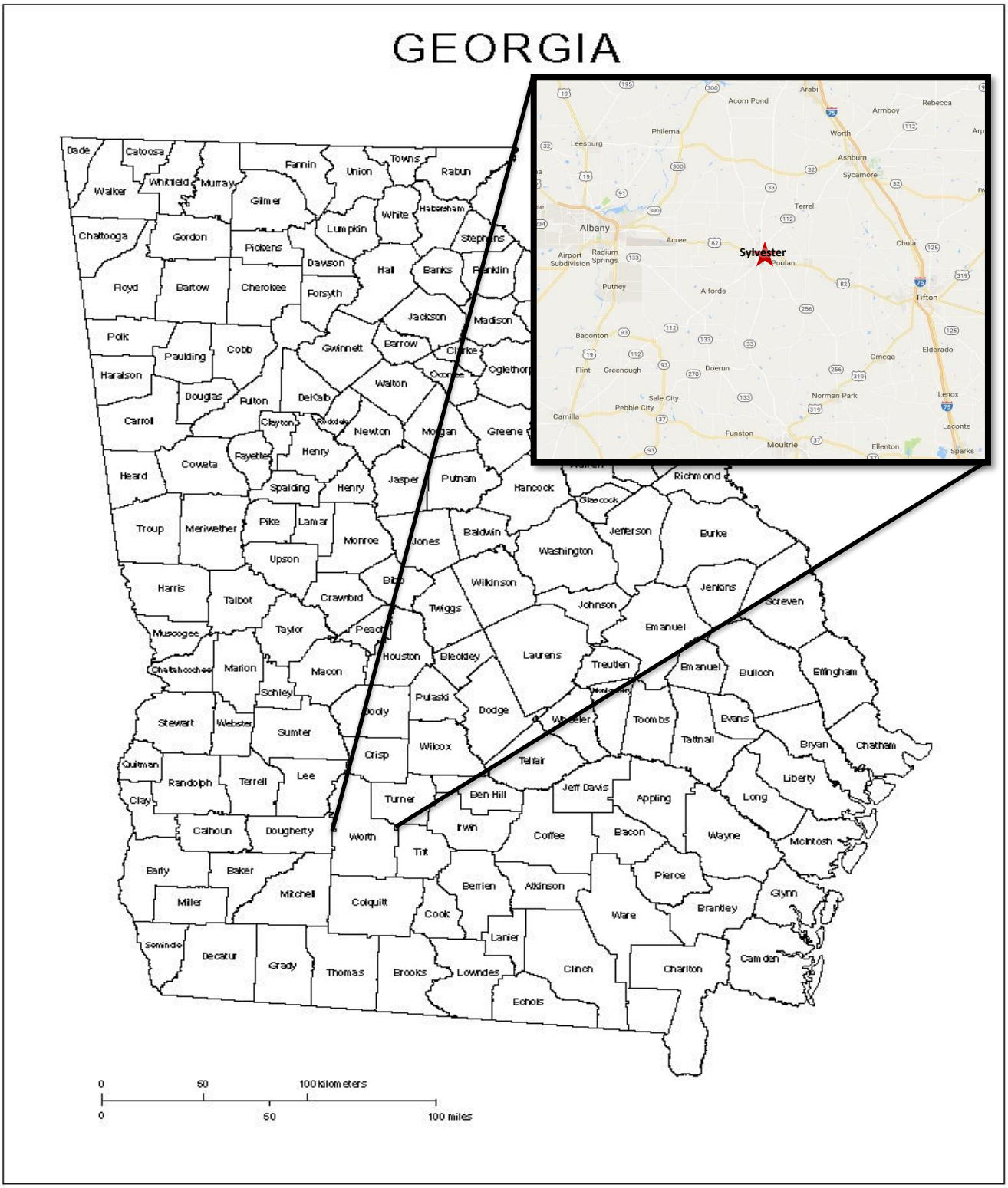
Source: Georgia Dept of Labor for Southwest Georgia Region

MARITAL STATUS

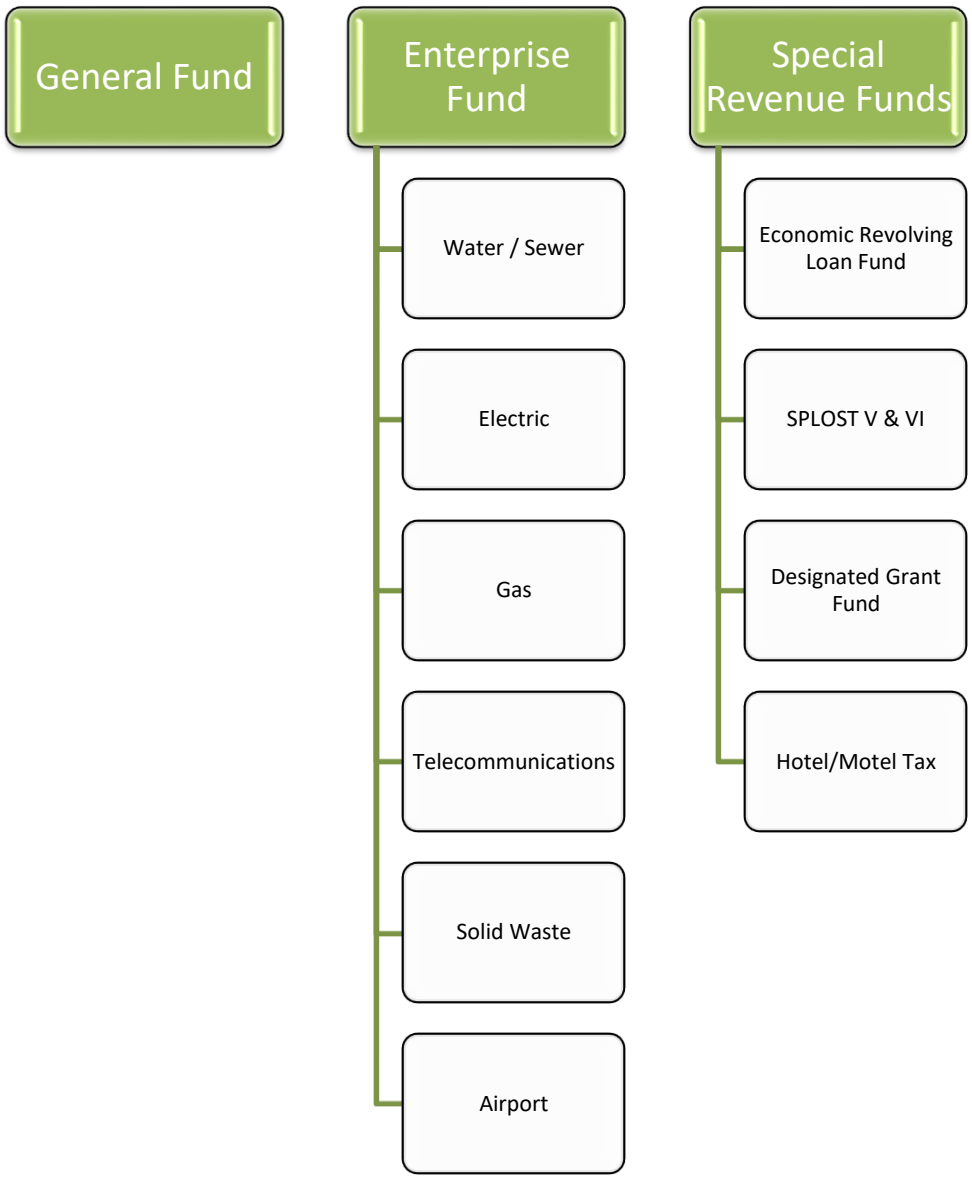
Never married	1,738	37.64%
Now married, except separated	1,593	34.50%
Separated	345	7.47%
Widowed	382	8.27%
Divorced	560	12.13%
Citizens 15 years and older	**4,618**	**100.00%**



Source for demographic information: 2015 ACS 5-Year Data Profiles (www.census.gov/acs/www/data/data-tables-and-tools/data-profiles/2015/)


GEORGIA
Sylvester
Albany
Tifton
Dade
Catoosa
Walker
Whitfield
Murray
Fannin
Union
Towns
Rabun
Gilmer
White
Habersham
Stephens
Chattooga
Gordon
Pickens
Lumpkin
Floyd
Bartow
Cherokee
Forsyth
Dawson
Hall
Banks
Franklin
Jackson
Madison
Polk
Paulding
Cobb
Gwinnett
Barrow
Clarke
Oglethorpe
Haralson
Douglas
Fulton
DeKalb
Walton
Carroll
Clayton
Newton
Morgan
Greene
Coweta
Fayette
Henry
Heard
Spalding
Henry
Jasper
Putnam
Hancock
Richmond
Troup
Meriwether
Pike
Lamar
Monroe
Jones
Baldwin
Jefferson
Burke
Upson
Washington
Harris
Talbot
Crawford
Bibb
Wilkinson
Jenkins
Screven
Muscogee
Taylor
Peach
Twiggs
Johnson
Emanuel
Chattahoochee
Marion
Macon
Houston
Bleckley
Laurens
Treutlen
Bulloch
Effingham
Schley
Pulaski
Dodge
Toombs
Evans
Stewart
Webster
Sumter
Dooly
Wheeler
Tattnall
Bryan
Chatham
Quitman
Randolph
Terrell
Lee
Crisp
Wilcox
Telfair
Liberty
Clay
Turner
Ben Hill
Jeff Davis
Appling
Long
Calhoun
Dougherty
Worth
Irwin
Coffee
Bacon
Wayne
McIntosh
Early
Baker
Tift
Pierce
Miller
Mitchell
Colquitt
Berrien
Atkinson
Glynn
Cook
Ware
Brantley
Seminole
Decatur
Grady
Thomas
Brooks
Lowndes
Lanier
Clinch
Charlton
Camden
Echols
0
50
100 kilometers
0
50
100 miles

Budgetary Fund Structure



General Fund—This appropriated fund accounts for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds—These appropriated funds account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

Enterprise Funds— Enterprise funds may be used to report any activity for which a fee is charged to external users for goods or services. The enterprise funds are unappropriated.

Basis of Accounting—The General Fund and Special Revenue Funds are reported using a modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Those revenues susceptible to accrual are property taxes, sales taxes, licenses, interest revenue, and charges for services. All other revenue items are considered to be measurable and available only when cash is received. The City considers taxes as available in the period for which they were levied if they are collected within 60 days of the year end. A 90-day availability period is used for revenue recognition for all other governmental fund revenues.

Proprietary funds are reported using the economic resources measurement focus and accrual basis of accounting. Revenues are recognized when earned and expenses are recognized as incurred. Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's proprietary funds are charges to customers for services. The Water and Sewer Fund and Natural Gas Fund also recognize as operating revenues the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for proprietary funds include the cost of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses, including capital grants, investments earnings, and interest expense."

Budgetary Accounting—As set forth in the City Charter, the City Council adopts an annual budget for the general fund, the special revenue funds, and the proprietary funds. The annual budget for the general fund, special revenue funds and for the proprietary funds is adopted under a basis consistent with GAAP. Each fund's appropriated budget is prepared on a detailed line item basis. Revenues are budgeted by source. Expenditures are budgeted by department which constitutes the legal level of control. Expenditures may not exceed appropriations at this level. All budget revisions at this level are subject to final review by the City Council. Within these control levels, management may transfer appropriations without Council approval. The Council approved supplemental appropriations during the year. Project budgets are adopted for the Capital Project Fund.

BUDGET WORKSHEET FISCAL YEAR 2018
STATEMENT OF CHANGE IN FUND BALANCE
FISCAL YEAR ENDING JUNE 30, 2018

	GENERAL FUND	SPLOST FUND	OTHER GOV'T FUNDS	TOTAL
FUND BALANCE - JUNE 30, 2017	**1,353,449**	**401,596**	**270,967**	**2,026,012**
REVENUES				
OTHER FINANCING SOURCES	3,352,640	-	-	3,352,640
TAXES	1,997,186	-	18,609	2,015,795
FINES & FORFEITURES	265,624	-	-	265,624
MISCELLANEOUS	138,800	-	-	138,800
LICENSE & PERMITS	52,000	-	-	52,000
INTERGOVERNMENTAL	48,500	803,755	1,628,612	2,480,867
CHARGES FOR SERVICES	44,900	-	-	44,900
INVESTMENT INCOME	4,100	2,000	14,502	20,602
TOTAL REVENUES	**5,903,750**	**805,755**	**1,661,723**	**8,371,228**
EXPENDITURES				
GENERAL GOVERNMENT	1,588,725			1,588,725
PUBLIC SAFETY	2,820,664			2,820,664
PUBLIC WORKS	1,079,725		549,318	1,629,043
CULTURE & RECREATION	305,685			305,685
COMMUNITY & ECONOMIC DEVELOPMENT	108,951		318,502	427,453
OTHER COSTS	-	-	9,600	
CAPITAL OUTLAY	-	621,761	782,303	1,404,064
DEBT SERVICE				-
PRINCIPAL		148,848		148,848
INTEREST		35,146	2,000	37,146
TOTAL EXPENDITURES	**5,903,750**	**805,755**	**1,661,723**	**8,361,628**
PROJECTED FUND BALANCE - JUNE 30, 2018	**1,353,449**	**401,596**	**270,967**	**2,035,612**

Fund equity at the governmental fund financial reporting level is classified as "fund balance." Fund equity for all other reporting is classified as "net position."

Fund Balance *– Generally, fund balance represents the difference between the current assets and current liabilities. In the fund financial statements, governmental funds report fund classifications that comprise a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are classified as follows:*

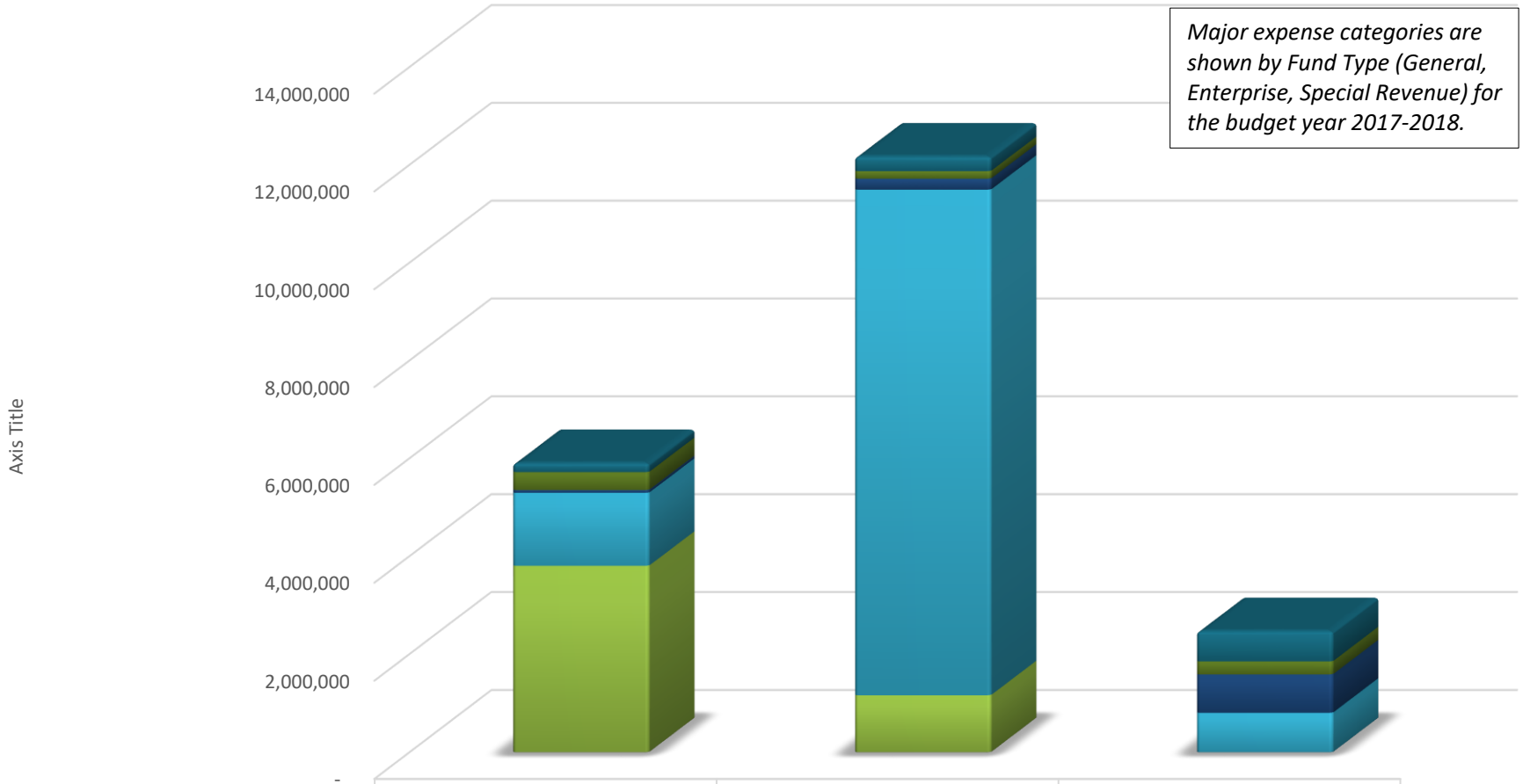
- *Nonspendable – funds cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.*
- *Restricted – there are limitations imposed on their use through the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.*
- *Committed – funds can be used only for specific purposes pursuant to constraints imposed by formal action of the city council through the adoption of a resolution. The council may modify or rescind the commitment.*
- *Assigned – Amounts are constrained by the City's intent to be used for specific purposes, but are neither restricted nor committed. The intent can be expressed by either the highest level of decision making, or by a body or an official to which the city council has delegated the authority.*

BUDGET WORKSHEET FISCAL YEAR 2018
PROFIT & LOSS STATEMENT
FISCAL YEAR ENDING JUNE 30, 2018
SUMMARY BY FUND TYPE

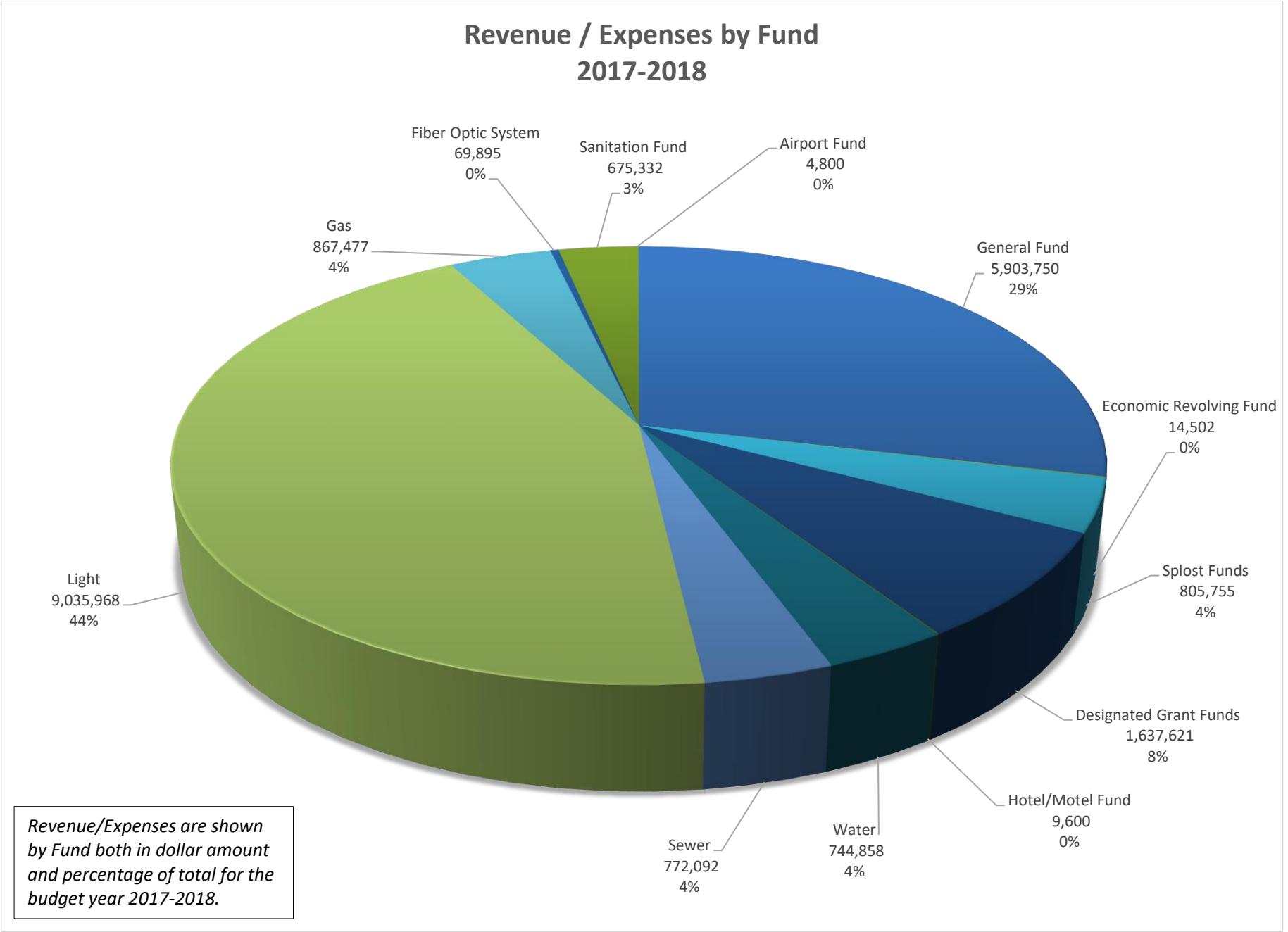
	GENERAL TOTAL	ENTERPRISE TOTAL	SPECIAL REVENUE TOTAL	GRAND TOTAL
Revenue				
CHARGES FOR SERVICES	44,900	15,391,103	-	15,436,003
FINES & FORFEITURES	265,624	-	-	265,624
INTERGOVERNMENTAL	48,500	-	2,441,376	2,489,876
INVESTMENT INCOME	4,100	4,100	16,502	24,702
LICENSE & PERMITS	52,000	-	-	52,000
MISCELLANEOUS	138,800	106,000	-	244,800
OTHER FINANCING SOURCES	3,352,640	(3,343,631)	(9,009)	-
TAXES	1,997,186	12,850	18,609	2,028,645
Total Revenue	**5,903,750**	**12,170,422**	**2,467,478**	**20,541,650**
Expenses				
TOTAL PERS SVCS & EMPLOYEE BEN	3,801,234	1,159,307	-	**4,960,541**
TOTAL PURCHASED/CONTRACTED SVC	1,492,094	10,331,585	801,570	**12,625,249**
TOTAL CAPITAL OUTLAY	57,500	225,000	782,303	**1,064,803**
TOTAL OTHER COSTS	366,412	154,890	265,840	**787,142**
TOTAL DEBT SERVICE	186,510	299,640	617,765	**1,103,915**
Total Expenses	**5,903,750**	**12,170,422**	**2,467,478**	**20,541,650**

Budgeted Expenses by Fund Type 2017-2018

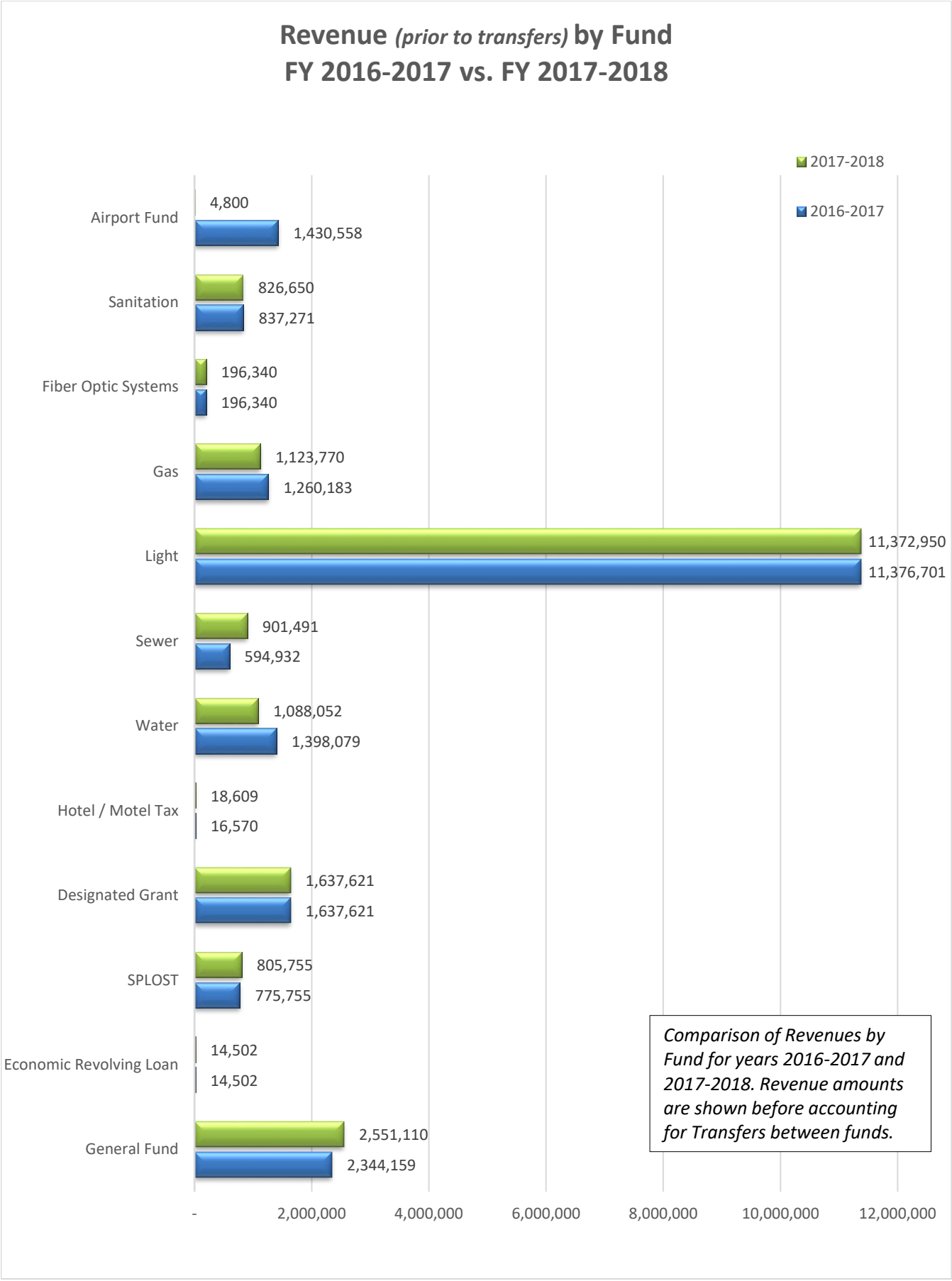
Major expense categories are shown by Fund Type (General, Enterprise, Special Revenue) for the budget year 2017-2018.

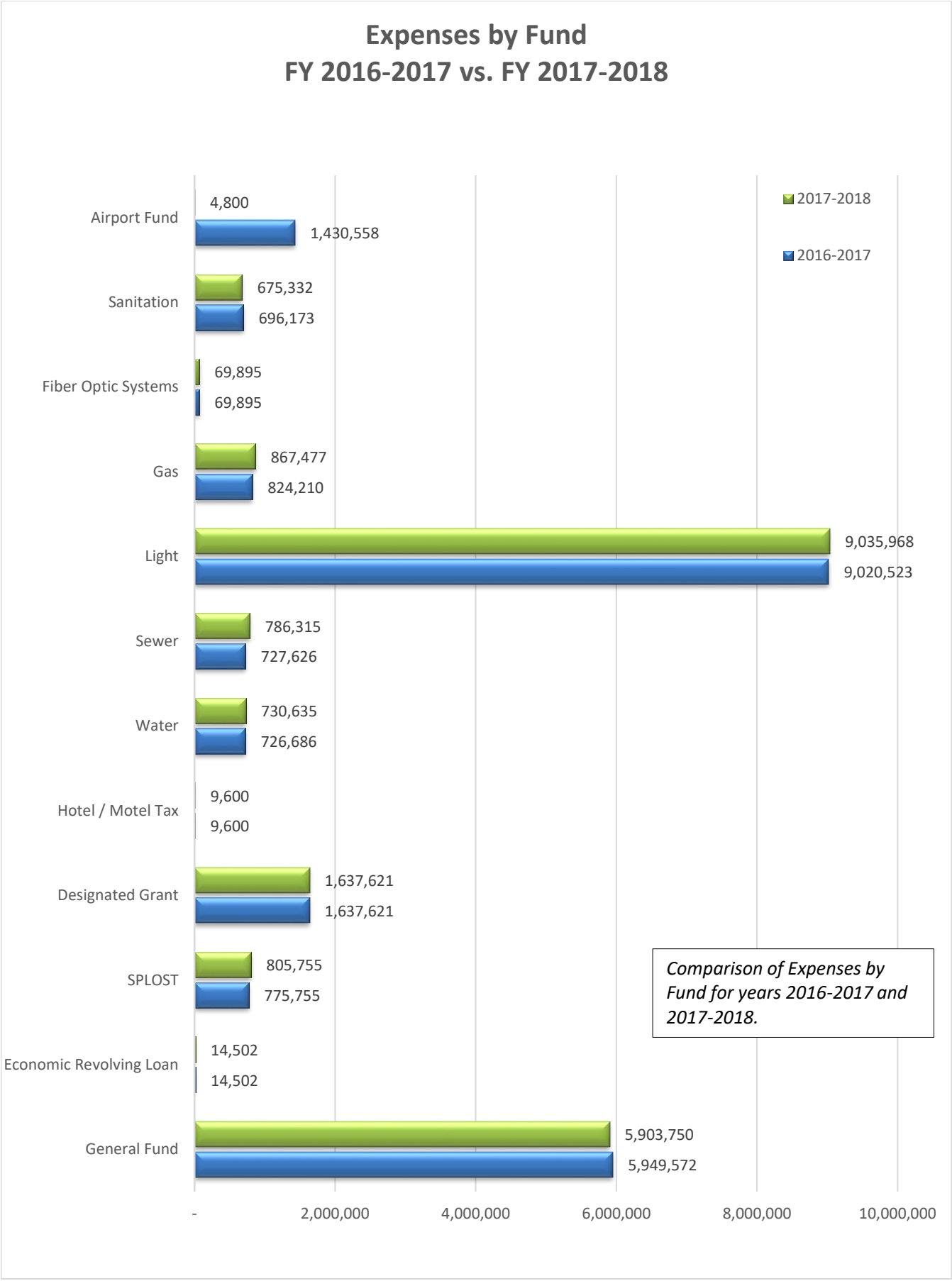


	GENERAL	ENTERPRISE	SPECIAL REVENUE
TOTAL DEBT SERVICE	186,510	299,640	617,765
TOTAL OTHER COSTS	366,412	154,890	265,840
TOTAL CAPITAL OUTLAY	57,500	225,000	782,303
TOTAL PURCHASED/CONTRACTED SVC	1,492,094	10,331,585	801,570
TOTAL PERS SVCS & EMPLOYEE BEN	3,801,234	1,159,307	-



Revenue/Expenses are shown by Fund both in dollar amount and percentage of total for the budget year 2017-2018.


Revenue (prior to transfers) by Fund
FY 2016-2017 vs. FY 2017-2018
2017-2018
2016-2017
Airport Fund
4,800
1,430,558
Sanitation
826,650
837,271
Fiber Optic Systems
196,340
196,340
Gas
1,123,770
1,260,183
Light
11,372,950
11,376,701
Sewer
901,491
594,932
Water
1,088,052
1,398,079
Hotel / Motel Tax
18,609
16,570
Designated Grant
1,637,621
1,637,621
SPLOST
805,755
775,755
Economic Revolving Loan
14,502
14,502
General Fund
2,551,110
2,344,159
-
2,000,000
4,000,000
6,000,000
8,000,000
10,000,000
12,000,000
Comparison of Revenues by Fund for years 2016-2017 and 2017-2018. Revenue amounts are shown before accounting for Transfers between funds.


Expenses by Fund
FY 2016-2017 vs. FY 2017-2018
2017-2018
2016-2017
Airport Fund
4,800
1,430,558
Sanitation
675,332
696,173
Fiber Optic Systems
69,895
69,895
Gas
867,477
824,210
Light
9,035,968
9,020,523
Sewer
786,315
727,626
Water
730,635
726,686
Hotel / Motel Tax
9,600
9,600
Designated Grant
1,637,621
1,637,621
SPLOST
805,755
775,755
Economic Revolving Loan
14,502
14,502
General Fund
5,903,750
5,949,572
-
2,000,000
4,000,000
6,000,000
8,000,000
10,000,000
Comparison of Expenses by Fund for years 2016-2017 and 2017-2018.

THE GENERAL FUND

The General Fund is the principal fund of the City, accounting for all activities not included in other specified funds. This fund contains the operational budgets for the Mayor and City Council, General Administration (including the City Manager's Office, the City Attorney, City Clerk's Office, Human Resources, and the Finance Department), the Municipal Court, the Police Department, Fire Department, Animal Control, the Building & Zoning Department and the Public Works Department (including Public Works Administration, Streets Division, Fleet Maintenance and Parks & Cemeteries Division).

REVENUES AND OTHER FINANCING SOURCES

The General Fund's Revenues can be segregated into seven major categories:

1. Taxes: General property taxes are ad valorem taxes levied on an assessed valuation of real and/or personal property. The distinguishing characteristics of general property taxes are that the revenues are (1) derived from taxes, (2) levied by the government reporting entity, and (3) assessed on the general property. From this group are eliminated (1) all non-tax revenues, (2) all taxes levied by another level of government, such as a county or state or the federal government, even when they are distributed to another government, and (3) all taxes levied by the government reporting entity upon subjects or bases other than general property.

This category provides $1,997,186 of the $5,903,750 General Fund revenues, or 33.8%. The major source of tax revenue is the Property Tax which is budgeted to generate $1,019,336 in FY 2018. Property Taxes include both taxes on both real and personal property, as well as motor vehicle tax. Other taxes included in the total are Sales & Use Tax, Alcoholic Beverage Excise Tax, and Business Taxes. Overall, tax revenue is expected to increase 12.5% from FY 2017.

2. Licenses and Permits: This category provides $52,000 of the General Fund revenues or 0.9%. The primary sources of revenue are Alcoholic Beverages Licenses (fees collected for the issuance of licenses relating to alcoholic sales), and Insurance Fees (fees relating to insurance licenses). Licensing Fees are expected to increase 7.8% from FY 2017.

3. Intergovernmental Revenues: This category provides $48,500 or 0.8% of the General Fund revenues. This revenue is grant money from the Georgia Department of Human Services. There is an expected 3.2% in Intergovernmental Revenue.

4. Charges for Services: This category provides $44,900 or 0.8%, of the General Fund revenues. The primary sources of revenue are Rental Fees for the park huts and the H.H. Woolard Center and Cemetery Fees. This source is projected to remain stable in FY 2015. Charges for Services is expected to increase 17.5% over FY 2017.

5. Fines and Forfeitures: This category provides $265,624 of the General Fund revenues, or 4.5% and includes the fines and forfeitures imposed by the Municipal Court for violations of the Municipal Code and minor violations and infractions of State law dealing with traffic citations, DUI, and similar offenses. This revenue in this category is expected to decrease 11.3% from FY 2017.

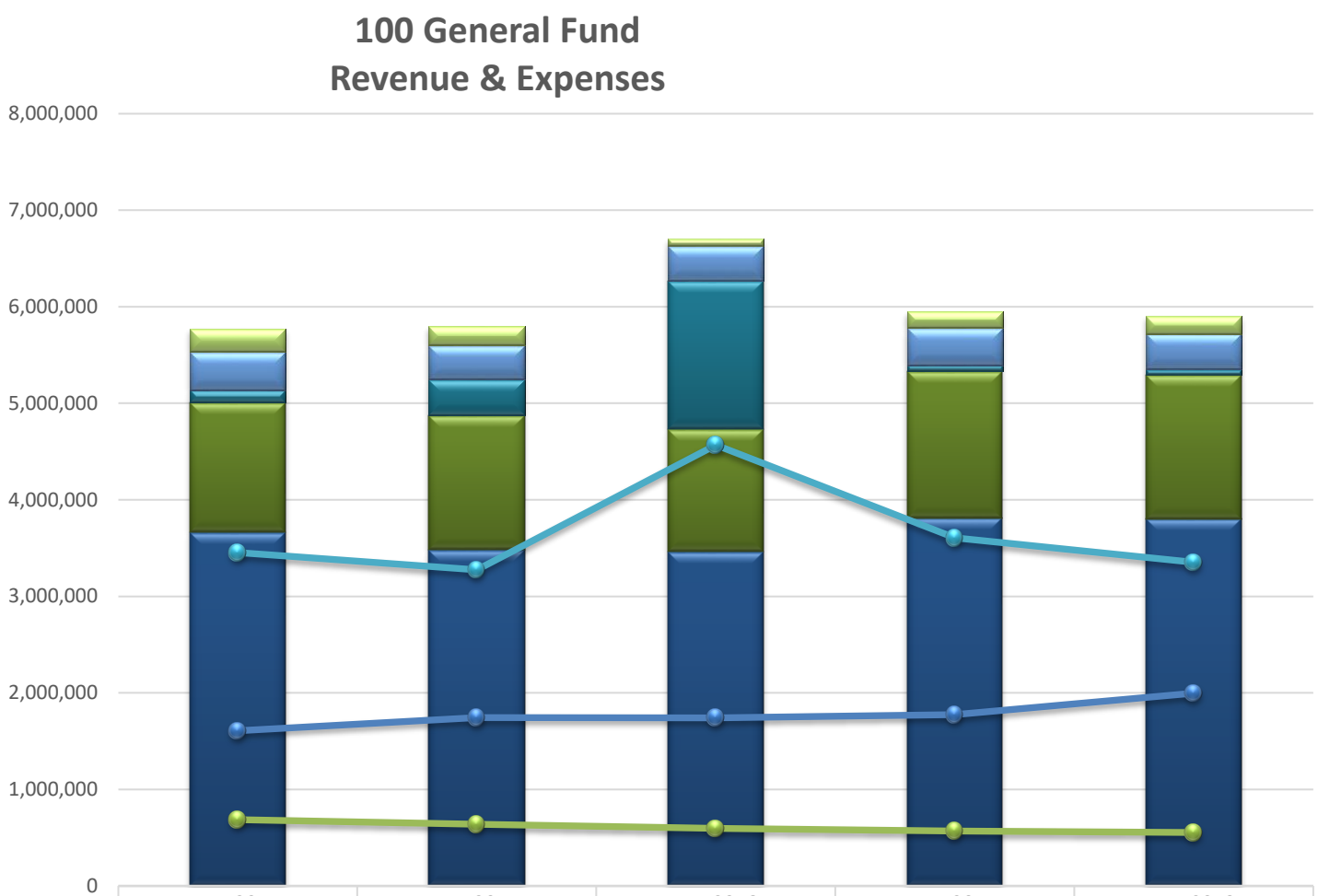
6. Investment Income: This category provides $4,100 of the General Fund revenues, or 0.1%. In includes interest earned on checking accounts and CD savings accounts. Investment interest is expected to increase 13.9% over FY 2017.

7. Miscellaneous Revenue: This category provides $138,800 of the General Fund revenues, or 4.5%. The majority of this revenue comes from charges to the Worth County Board of Education for the City of Sylvester Police Department personnel positioned at the Worth County High School as School Resource Officers. Another significant portion is received from the sale of gasoline to the Sylvester Housing Authority. Miscellaneous Revenue is expected to increase 5.5% over FY 2017.

In addition to these seven revenue categories, there is the Other Financing Sources, which is primarily made up of the Transfers from Other Funds. This source of financing which was counted as revenue in the transferring fund, contributes $3,352,640, or 56.8% of the General Fund's total funding. A significant portion of these transfers is for indirect cost allocation to account for cost and services provided to enterprise funds by the General Fund. This includes services provided by the City Administrator, personnel division, accounting division, utility collections, purchasing, risk management, and other similar services. If these utilities were private companies, they would have to pay property taxes, business licenses and franchise fees to the local government.

Revenues are projected primarily using historical data with the projection placed at 2% - 5% below what is actually expected to be collected. This should provide for any contingency in the budgeting process.

Revenues are shown by the trend lines while expenses are shown by the stacked columns.



	FYR 2014	FYR 2015	FYR 2016	FYR 2017	FYR 2018
TOTAL DEBT SERVICE	237,615	196,348	76,475	171,118	186,510
TOTAL OTHER COSTS	397,501	355,469	359,855	384,612	366,412
TOTAL CAPITAL OUTLAY	131,759	370,001	1,538,135	62,158	57,500
TOTAL PURCHASED/CONTRACTED SVC	1,342,257	1,393,168	1,267,970	1,523,308	1,492,094
TOTAL PERS SVCS & EMPLOYEE BEN	3,664,085	3,481,128	3,463,682	3,808,376	3,801,234
TAXES	1,607,858	1,743,913	1,741,114	1,774,659	1,997,186
OTHER REVENUES	686,898	638,167	597,100	569,500	553,924
TRANSFERS	3,452,570	3,274,674	4,567,743	3,605,363	3,352,640

BUDGET WORKSHEET FISCAL YEAR 2017
PROFIT & LOSS STATEMENT
100 GENERAL FUND

REVENUES

		ACTUAL FYR 2016	BUDGET FYR 2017	BUDGET FYR 2018	*% CHANGE 17 - 18*
TAXES					
GENERAL PROPERTY TAXES					
REAL PROP-PUB UTIL-CUR Y	31.1110	5,714	5,032	7,872	*56.44%*
REAL PROP-OTHER-CUR YEAR	31.1190	377,682	450,122	589,966	*31.07%*
PERS PROP-MOTOR VEH-CUR	31.1310	42,976	20,398	37,144	*82.10%*
MOTOR VEHICLE-TAVT FEE	31.1315	119,691	122,654	93,154	*-24.05%*
PERS PROP-MOBILE HM-CUR	31.1320	15,435	6,845	9,162	*33.85%*
INTANGIBLE TAX	31.1340	2,717	2,304	3,353	*45.53%*
INTG HOUSING AUTHORITY	31.1341	6,332	6,332	6,332	*0.00%*
RR EQUIPMENT TAX	31.1350	1,046	700	700	*0.00%*
PERS PROP-OTHER CUR YEAR	31.1390	130,093	112,530	179,234	*59.28%*
REAL ESTATE TRANSFER TAX	31.1600	1,105	1,100	1,100	*0.00%*
FRAN TAX - MITCHELL EMC	31.1740	19,428	19,094	21,016	*10.07%*
FRANCHISE TAX-TELV CABLE	31.1750	53,640	52,530	52,921	*0.74%*
FRANCHISE TAX-TELEPHONE	31.1760	16,308	16,722	15,782	*-5.62%*
FRANCHISE TAX-OTHER	31.1790	1,630	1,630	1,600	*-1.84%*
TOTAL GENERAL PROPERTY TAXES		**793,797**	**817,993**	**1,019,336**	***24.61%***
GENERAL SALES & USE TAXES					
LOCAL OPTION SALES/USE TX	31.3100	426,861	431,000	431,000	*0.00%*
TOTAL GEN SALES & USE TAXES		**426,861**	**431,000**	**431,000**	***0.00%***
SEL SALES & USE TAXES					
ALCOHOLIC BEVERAGE EXCISE	31.4200	101,020	101,991	100,932	*-1.04%*
TOTAL SEL SALES & USE TAXES		**101,020**	**101,991**	**100,932**	***-1.04%***
BUSINESS TAXES					
BUS & OCCUPATION TAX	31.6100	40,404	40,000	27,000	*-32.50%*
INSURANCE PREMIUM TAX	31.6200	356,555	361,875	397,418	*9.82%*
FINANCIAL INSTITUTIONS	31.6300	19,477	18,000	18,000	*0.00%*
TOTAL BUSINESS TAXES		**416,436**	**419,875**	**442,418**	***5.37%***
PEN & INT ON DEL TAXES					
PEN & INT-FIFA	31.9500	3,000	3,800	3,500	*-7.89%*
TOTAL PEN & INT ON DEL TAXES		**3,000**	**3,800**	**3,500**	***-7.89%***
TOTAL TAXES		**1,741,114**	**1,774,659**	**1,997,186**	***12.54%***

BUDGET WORKSHEET FISCAL YEAR 2017
PROFIT & LOSS STATEMENT
100 GENERAL FUND

REVENUES

		ACTUAL FYR 2016	BUDGET FYR 2017	BUDGET FYR 2018	*% CHANGE 17 - 18*
LICENSES & PERMITS					
REGULATORY FEES					
ALCOHOLIC BEV-BEER	32.1110	11,800	12,000	12,000	*0.00%*
ALCOHOLIC BEV-WINE	32.1120	7,300	5,700	13,000	*128.07%*
DISTILLED SPIRITS	32.1130	2,000	2,000	2,000	*0.00%*
INSURANCE	32.1220	15,050	16,000	16,000	*0.00%*
TOTAL REGULATORY FEES		**36,150**	**35,700**	**43,000**	***20.45%***
NON-BUS LICENSES & PERMITS					
BUILDING PERMITS	32.2100	7,883	8,300	5,000	*-39.76%*
ZONING & LAND USE	32.2210	200	500	500	*0.00%*
SUBDIVISION FEES	32.2220	-	200	100	*-50.00%*
SIGN	32.2230	1,180	1,050	900	*-14.29%*
HVAC	32.2240	3,511	2,100	2,100	*0.00%*
LIA - LDP FEE	32.2250	-	200	100	*-50.00%*
LD AP FEE	32.2260	185	200	200	*0.00%*
TOTAL NON-BUS LICENSES & PERM		**12,959**	**12,550**	**8,900**	***-29.08%***
PEN & INT ON DEL LIC & PERMITS					
BUSINESS LICENSE PENALTY	32.4100	-	-	100	*N/A*
TOTAL PEN & INT ON DEL LIC & PERMITS		**-**	**-**	**100**	***N/A***
TOTAL LICENSE & PERMITS		**49,109**	**48,250**	**52,000**	***7.77%***
INTERGOVERNMENTAL					
STATE GOVERNMENT GRANTS					
ST GA DHS WCFC REIMB	33.4121	70,439	47,000	48,500	*3.19%*
TOTAL STATE GOVERNMENT GRANTS		**70,439**	**47,000**	**48,500**	***3.19%***
TOTAL INTERGOVERNMENTAL		**77,672**	**47,000**	**48,500**	***3.19%***

BUDGET WORKSHEET FISCAL YEAR 2017
PROFIT & LOSS STATEMENT
100 GENERAL FUND

REVENUES

		ACTUAL FYR 2016	BUDGET FYR 2017	BUDGET FYR 2018	*% CHANGE 17 - 18*
CHARGES FOR SERVICES					
GENERAL GOVERNMENT					
TRANSFER SERVICE CHARGE	34.1390	2,280	2,300	2,300	*0.00%*
TOTAL GENERAL GOVERNMENT		**2,712**	**2,300**	**2,300**	***0.00%***
PUBLIC SAFETY					
ACCIDENT REPORTS	34.2120	717	1,000	1,000	*0.00%*
NIGHT OUT AGAINST CRIME	34.2151	3,700	1,000	1,000	*0.00%*
FINFERPRINT FEES-SCHOOL	34.2311	392	500	500	*0.00%*
TOTAL PUBLIC SAFETY		**4,809**	**2,500**	**2,500**	***0.00%***
OTHER/ENTERPRISE					
CHILD SUPPORT DED FEE	34.6310	461	600	600	*0.00%*
BACKGROUND CRIMINAL HIST	34.6410	5,892	5,000	5,000	*0.00%*
TOTAL OTHER/ENTERPRISE		**6,353**	**5,600**	**5,600**	***0.00%***
CULTURE & RECREATION					
JEFFORDS PARK HUT FEE	34.7310	4,250	3,200	4,000	*25.00%*
SHIPPS PARK HUT FEE	34.7320	3,850	3,300	2,900	*-12.12%*
H H WOOLARD RENTAL FEE	34.7350	8,075	4,000	5,000	*25.00%*
HHW - MEMBERSHIP FEES	34.7351	1,063	1,000	1,500	*50.00%*
HHW - CONCESSIONS	34.7352	2,041	1,700	1,800	*5.88%*
DAISY GAMBLE RENTAL INC	34.7354		-	1,200	*N/A*
TOTAL CULTURE & RECREATION		**19,279**	**13,200**	**16,400**	***24.24%***
OTHER CHARGES FOR SERVICES					
CEMETERY FEES	34.9100	14,790	14,500	18,000	*24.14%*
BAD CHECK FEES	34.9300	25	100	100	*0.00%*
TOTAL OTHER CHARGES FOR SERVICES		**14,815**	**14,600**	**18,100**	***23.97%***
TOTAL CHARGES FOR SERVICES		**47,968**	**38,200**	**44,900**	***17.54%***

BUDGET WORKSHEET FISCAL YEAR 2017
PROFIT & LOSS STATEMENT
100 GENERAL FUND

REVENUES

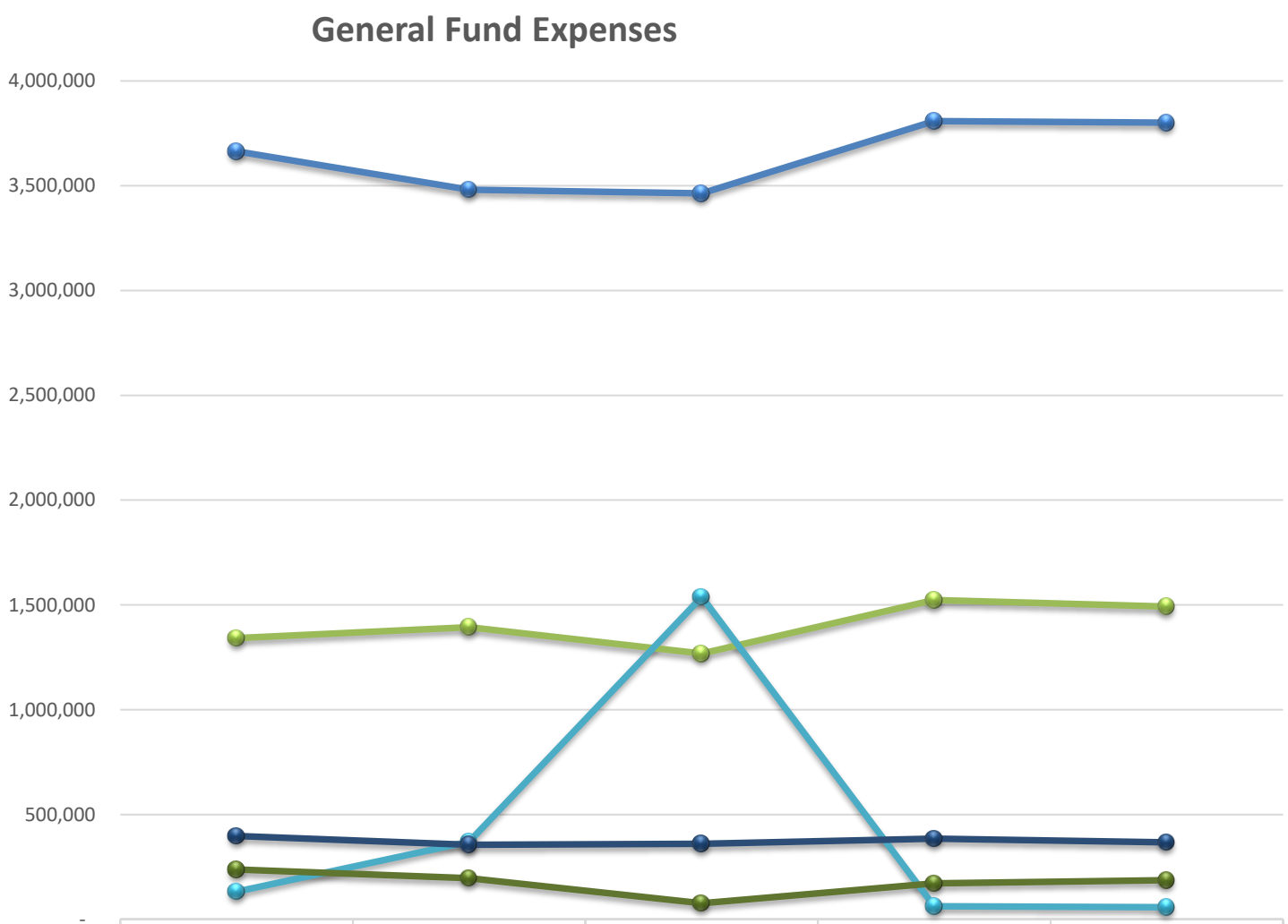
		ACTUAL FYR 2016	BUDGET FYR 2017	BUDGET FYR 2018	*% CHANGE 17 - 18*
FINES & FORFEITURES					
FINES					
COURT-RECORDER'S	35.1140	191,724	216,000	200,000	*-7.41%*
TOTAL FINES		**191,724**	**216,000**	**200,000**	***-7.41%***
FORFEITURES					
PROCEED FROM SALE-CONFIS	35.1360	2,453	2,000	1,000	*-50.00%*
TOTAL FORFEITURES		**2,453**	**2,000**	**1,000**	***-50.00%***
ADDITIONAL PENALTY					
VICTIM ASSISTANCE PROGRM	35.1410	7,196	7,000	6,224	*-11.09%*
DUI	35.1420	182	300	300	*0.00%*
COURT PROCESSING FEE	35.1440	14,807	13,000	10,000	*-23.08%*
JAIL & STAFF FEE	35.1450	14,440	13,800	10,000	*-27.54%*
BRAIN & SPINAL INJURY	35.1460	925	700	700	*0.00%*
INDIGENT DEFENSE FEE	35.1470	24,334	25,000	20,000	*-20.00%*
CSI FEE	35.1480	19,611	18,000	14,000	*-22.22%*
DET FEE	35.1490	2,077	2,100	1,700	*-19.05%*
CRIME LAB / STATE FUND	35.1500	156	200	200	*0.00%*
CO DRUG ABUSE TREAT. EDU	35.1510	1,843	1,500	1,500	*0.00%*
TOTAL ADDITIONAL PENALTY		**85,571**	**81,600**	**64,624**	***-20.80%***
TOTAL FINES & FORFEITURES		**279,748**	**299,600**	**265,624**	***-11.34%***
INVESTMENT INCOME					
INTEREST REVENUES					
INT INCOME ACCTS	36.1001	35	100	100	*0.00%*
INT - CD SAVINGS	36.1003	5,034	3,500	4,000	*14.29%*
TOTAL INTEREST REVENUES		**5,069**	**3,600**	**4,100**	***13.89%***
TOTAL INVESTMENT INCOME		**5,069**	**3,600**	**4,100**	***13.89%***

BUDGET WORKSHEET FISCAL YEAR 2017
PROFIT & LOSS STATEMENT
100 GENERAL FUND

REVENUES

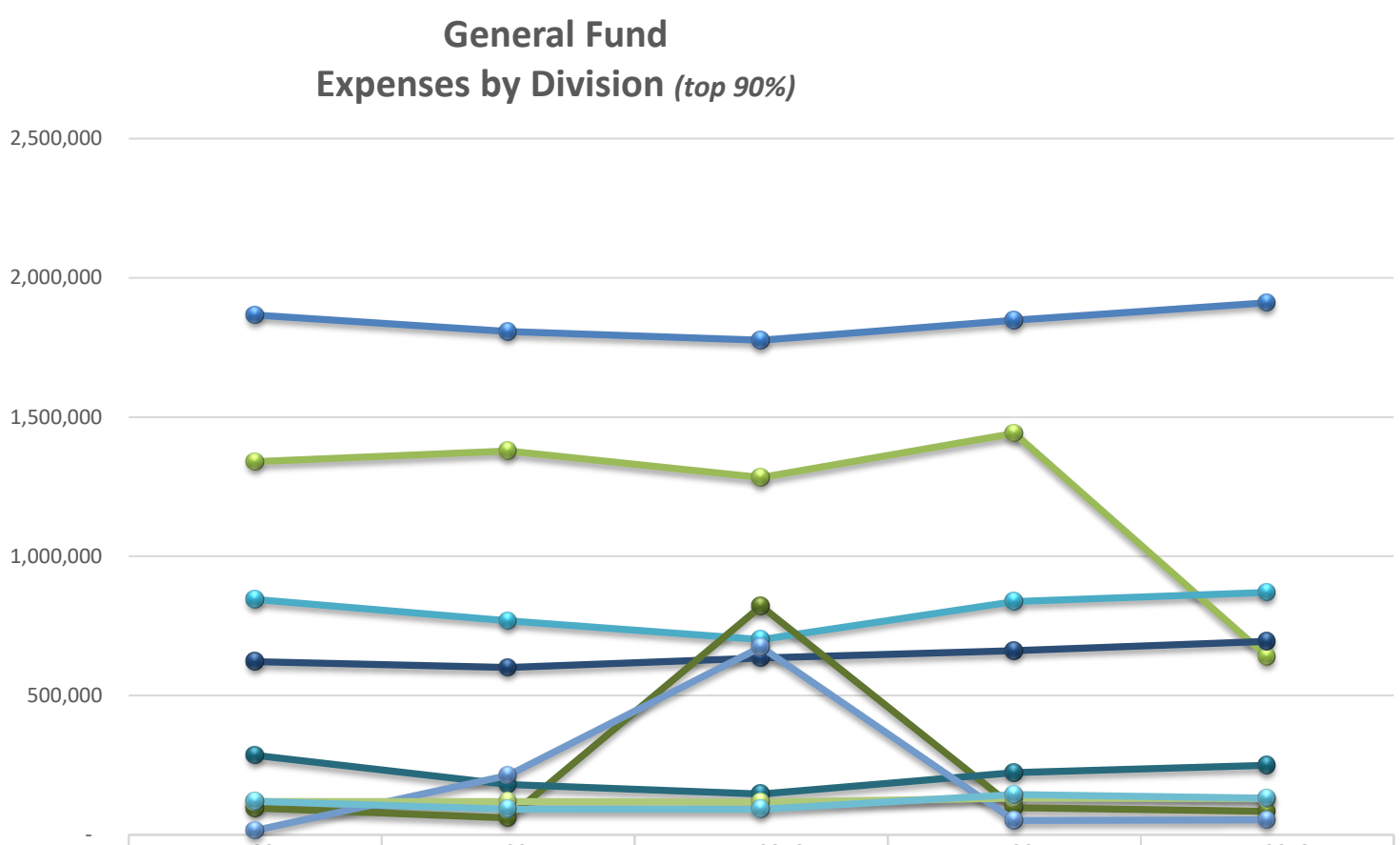
		ACTUAL FYR 2016	BUDGET FYR 2017	BUDGET FYR 2018	*% CHANGE 17 - 18*
MISCELLANEOUS					
RENTS & ROYALTIES					
SYLVESTER AA GROUP	38.1010	300	200	200	*0.00%*
TOTAL RENTS & ROYALTIES		**300**	**200**	**200**	***0.00%***
REIMB FOR DAMAGED PROPERTY					
REIMB FOR DAMAGED PROPERT	38.3000	6,769	3,000	3,000	*0.00%*
TOTAL REIMB FOR DAMAGED PROP		**6,769**	**3,000**	**3,000**	***0.00%***
OTHER-MISCELLANEOUS					
OTHER (MISCELLANEOUS REV)	38.9000	33,159	25,000	30,000	*20.00%*
GREAT SYL CLEAN-UP	38.9001	925	2,150	2,000	*-6.98%*
SOWEGA COUNCIL ON AGING	38.9010	-	500	500	*0.00%*
COM DONATIONS - POLICE	38.9012	1,975	1,100	1,100	*0.00%*
COM DONATIONS - FIRE	38.9013	509	600	600	*0.00%*
DONATIONS - DTDV	38.9016	-	100	100	*0.00%*
POLICE DECALS	38.9017	225	200	200	*0.00%*
CAMP SYLVESTER FEE	38.9021	2,910	2,500	2,600	*4.00%*
HOUSING AUTHORITY GAS	38.9070	10,328	24,500	24,500	*0.00%*
WCBE - School Resource Officer	38.9091	75,879	73,000	74,000	*1.37%*
TOTAL OTHER-MISCELLANEOUS		**130,465**	**129,650**	**135,600**	***4.59%***
TOTAL MISCELLANEOUS		**137,534**	**132,850**	**138,800**	***4.48%***
OTHER FINANCING SOURCES					
INTERFUND TRANSFERS					
TRANSFER - GAS	39.1102	375,000	435,973	256,293	*-41.21%*
TRANSFER - SEWER	39.1103	-	135,335	129,399	*-4.39%*
TRANSFER - LIGHT	39.1104	3,420,034	2,356,178	2,336,982	*-0.81%*
TRANSFER - SANIT/S WASTE	39.1106	175,000	141,098	151,318	*7.24%*
TRANSFER - HOTEL/MOTEL TAX	39.1108	6,500	6,970	9,009	*29.25%*
TRANSFER - TELECOM-FO	39.1111	100,000	126,445	126,445	*0.00%*
TRANSFER - WATER	39.1114	490,000	403,364	343,194	*-14.92%*
TOTAL INTERFUND TRANSFERS		**4,566,534**	**3,605,363**	**3,352,640**	***-7.01%***
TOTAL OTHER FINANCING SOURCES		**4,567,743**	**3,605,363**	**3,352,640**	***-7.01%***
TOTAL REVENUES		**6,905,957**	**5,949,522**	**5,903,750**	***-0.77%***

General Fund expenses by major category for the current budget and previous four fiscal years.



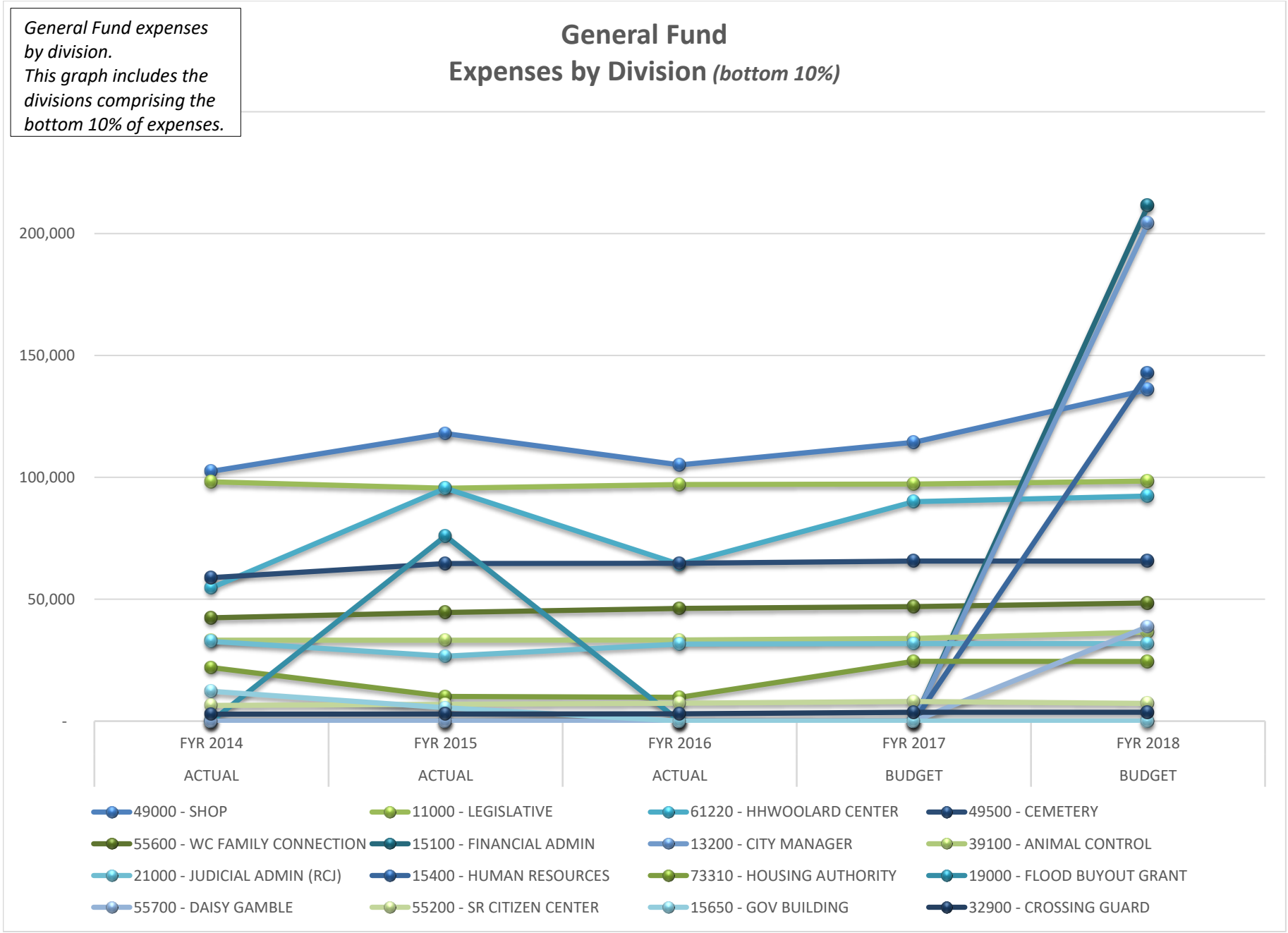
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TOTAL DEBT SERVICE	237,615	196,348	76,475	171,118	186,510

General Fund expenses by division.
This graph includes the divisions comprising the top 90% of expenses.



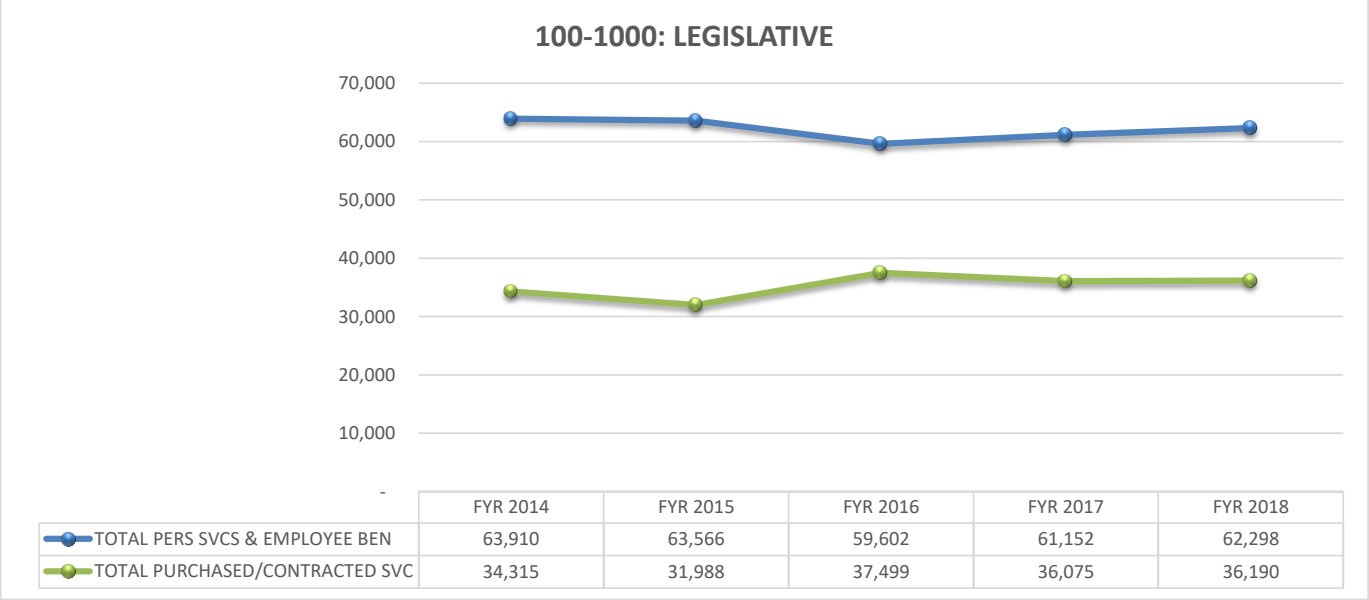
	FYR 2014 ACTUAL	FYR 2015 ACTUAL	FYR 2016 ACTUAL	FYR 2017 BUDGET	FYR 2018 BUDGET
32000 - POLICE	1,866,287	1,806,630	1,775,778	1,848,099	1,910,393
15000 - ADMINISTRATIVE	1,339,650	1,377,789	1,282,594	1,441,437	638,947
35000 - FIRE	844,499	767,960	700,832	837,241	870,083
42000 - STREET	621,728	600,464	634,845	661,043	694,351
75500 - COMM DEVEL-MARKETING	96,240	60,140	820,826	96,600	84,451
42100 - STORM WATER	285,126	179,779	146,086	222,782	249,368
62000 - PARKS	15,362	213,019	673,884	51,110	53,150
74000 - BUILDING & ZONING	118,406	119,242	117,350	130,781	129,658
18000 - CODE ENF	119,791	91,409	91,287	144,198	131,203

General Fund expenses by division.
This graph includes the divisions comprising the bottom 10% of expenses.



BUDGET WORKSHEET FISCAL YEAR 2018
PROFIT & LOSS STATEMENT
100 GENERAL FUND
11000 LEGISLATIVE

The City's Legislative Division is comprised of the Governing Body (Mayor, four Part-Time Councilmembers, and a five-member housing board). The mission of the Legislative Division is to give guidance to the City Manager through direct contact, ordinances, and resolutions so that he can guide his staff with regards to management of the City. This promotes an efficient and responsive manner for fiscal management in order that all local, state, and federal laws will be obeyed.
The city council shall in all respects be a successor to and continuation of the governing authority under prior law. The mayor and councilmembers shall be elected in the manner provided by general law and shall serve for terms of four years and until their respective successors are elected and qualified.



	FYR 2014	FYR 2015	FYR 2016	FYR 2017	FYR 2018
TOTAL PERS SVCS & EMPLOYEE BEN	63,910	63,566	59,602	61,152	62,298
TOTAL PURCHASED/CONTRACTED SVC	34,315	31,988	37,499	36,075	36,190

BUDGET WORKSHEET FISCAL YEAR 2018
PROFIT & LOSS STATEMENT
100 GENERAL FUND
11000 LEGISLATIVE

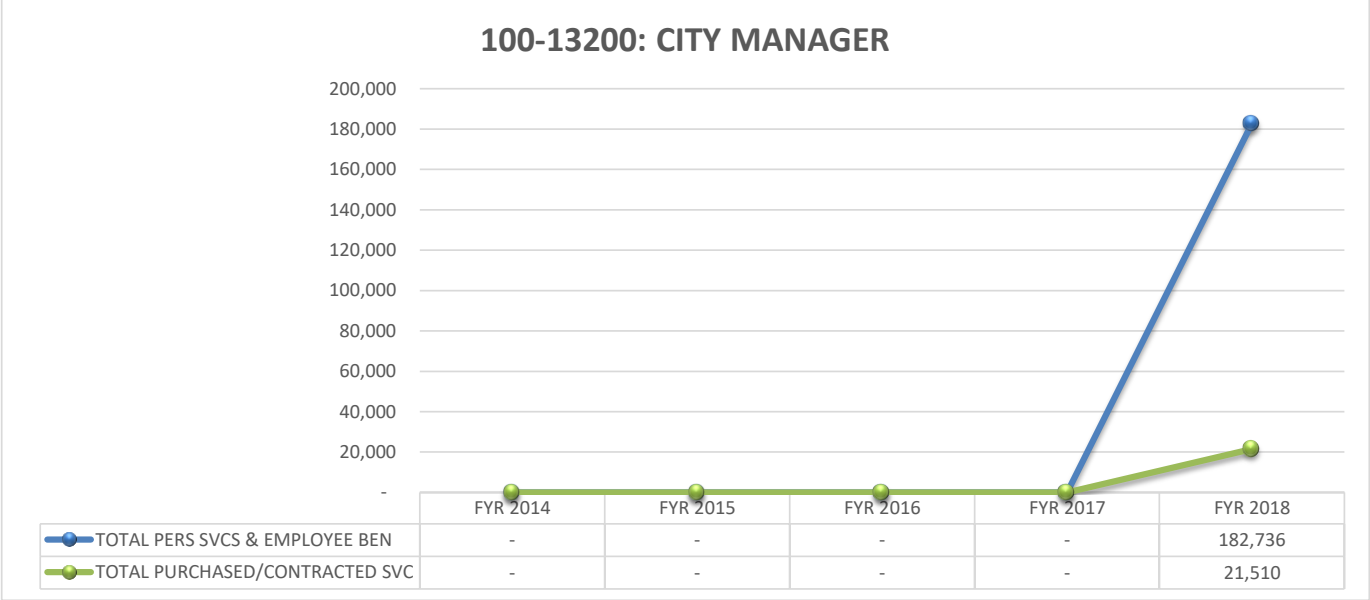
EXPENSES

		ACTUAL FYR 2016	BUDGET FYR 2017	BUDGET FYR 2018	*% CHANGE 17 - 18*
PERSONAL SVCS & EMPLOYEE BEN					
REGULAR EMPLOYEES	51.1100	29,150	30,000	30,000	*0.00%*
EMPLOYEE HOSP INSURANCE	51.2100	14,997	15,612	16,236	*4.00%*
SOCIAL SEC (FICA) CNTRIB	51.2200	2,229	2,295	2,295	*0.00%*
RETIREMENT CONTRIBUTIONS	51.2400	13,046	13,045	13,567	*4.00%*
OTHER EMPLOYEE BENEFITS	51.2900	180	200	200	*0.00%*
TOTAL PERS SVCS & EMPLOYEE BEN		**59,602**	**61,152**	**62,298**	***1.87%***
PURCHASED/CONTRACTED SERVICES					
PHYSICANS & HOSPITALS	52.1202	50	75	90	*20.00%*
R/M - COMPUTER	52.2260	990	1,000	1,000	*0.00%*
INTERNET SERVICES	52.3210	75		100	*N/A*
TELEPHONE-COMPUTER LINE	52.3230	6,648	6,000	6,000	*0.00%*
TRAVEL	52.3500	29,290	25,000	25,000	*0.00%*
EDUCATION & TRAINING	52.3700	25	-	-	*N/A*
EXPENSE ACCT-M POWELL	53.1191	21	700	700	*0.00%*
EXPENSE ACCT-L JOHNSON	53.1192	25	700	700	*0.00%*
EXPENSE ACCT-R HILL	53.1193	79	700	700	*0.00%*
EXPENSE ACCT-C JONES	53.1194	21	700	700	*0.00%*
EXPENSE ACCT-W YEARTA	53.1195	21	700	700	*0.00%*
FOOD & ENTERTAINMENT	53.1300	254	500	500	*0.00%*
TOTAL PURCHASED/CONTRACTED SVC		**37,499**	**36,075**	**36,190**	***0.32%***
TOTAL EXPENSES		**97,101**	**97,227**	**98,488**	***1.30%***

BUDGET WORKSHEET FISCAL YEAR 2018
PROFIT & LOSS STATEMENT
100 GENERAL FUND
13200 CITY MANAGER

The City Manager is responsible for the administration of all departments of the City to provide efficient delivery of all municipal services and programs. The City Manager makes recommendations to the City Council to assist in the adoption of policies and leads the implementation through direction of the various administrative and operating departments.
This division is charged with the expenditures of the City Manager and the administrative assistant to that office.

The expenses of the City Manager were previously included in the Administrative division prior to the 2018 fiscal year.



	FYR 2014	FYR 2015	FYR 2016	FYR 2017	FYR 2018
TOTAL PERS SVCS & EMPLOYEE BEN	-	-	-	-	182,736
TOTAL PURCHASED/CONTRACTED SVC	-	-	-	-	21,510

BUDGET WORKSHEET FISCAL YEAR 2018
PROFIT & LOSS STATEMENT
100 GENERAL FUND
13200 GENERAL GOV City Manager

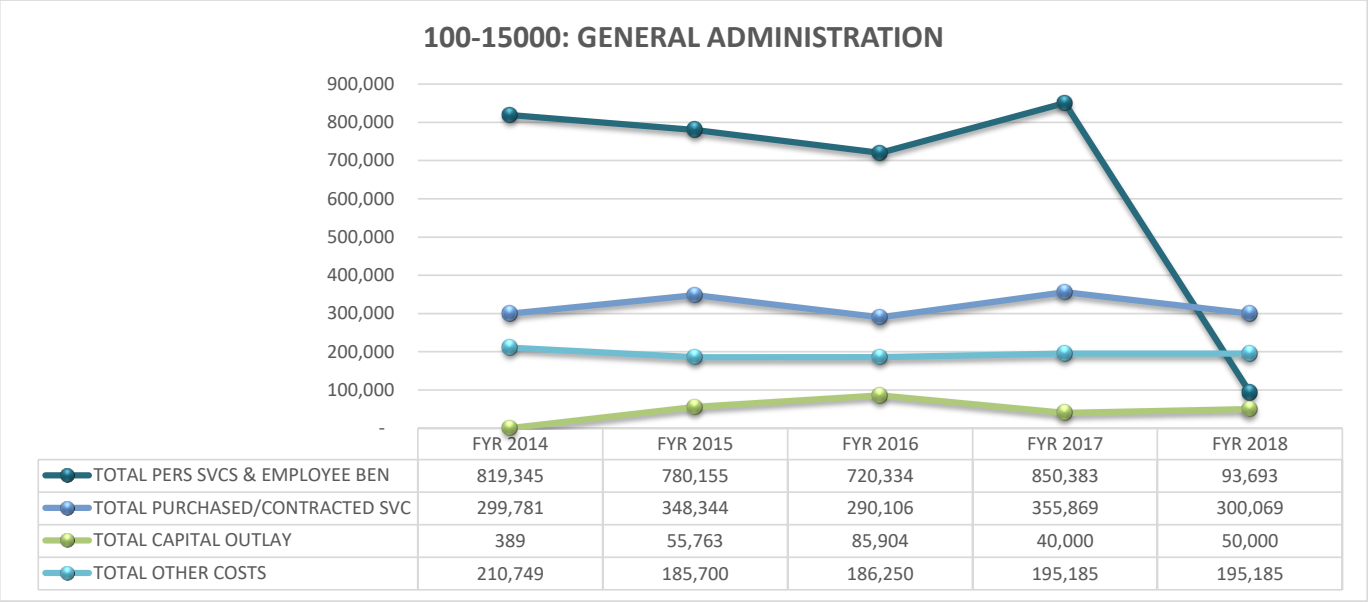
EXPENSES

		ACTUAL FYR 2016	BUDGET FYR 2017	BUDGET FYR 2018	*% CHANGE 17 - 18*
PERSONAL SVCS & EMPLOYEE BEN					
REGULAR EMPLOYEES	51.1100	-	-	128,714	*N/A*
OVERTIME	51.1300	-	-	2,000	*N/A*
EMPLOYEE HOSP INSURANCE	51.2100	-	-	22,732	*N/A*
SOCIAL SEC (FICA) CNTRIB	51.2200	-	-	10,000	*N/A*
RETIREMENT CONTRIBUTIONS	51.2400	-	-	15,016	*N/A*
WORKER'S COMPENSATION	51.2700	-	-	3,374	*N/A*
OTHER EMPLOYEE BENEFITS	51.2900	-	-	900	*N/A*
TOTAL PERS SVCS & EMPLOYEE BEN		-	-	182,736	*N/A*
PURCHASED/CONTRACTED SERVICES					
PHYSICANS & HOSPITALS	52.1202	-	-	100	*N/A*
DRUG TESTING	52.1301	-	-	20	*N/A*
R/M - VEHCILES	52.2230	-	-	500	*N/A*
R/M - COMPUTER	52.2260	-	-	5,400	*N/A*
COPIER	52.2321	-	-	600	*N/A*
POSTAGE MACHINE	52.2324	-	-	600	*N/A*
INS CLAIM LIABILITY DED	52.3110	-	-	200	*N/A*
INTERNET SERVICES	52.3210	-	-	140	*N/A*
POSTAGE	52.3220	-	-	500	*N/A*
TELEPHONE-COMPUTER LINE	52.3230	-	-	2,000	*N/A*
ADVERTISING	52.3300	-	-	2,400	*N/A*
TRAVEL	52.3500	-	-	2,500	*N/A*
DUES & MEMBERSHIPS	52.3600	-	-	400	*N/A*
EDUCATION & TRAINING	52.3700	-	-	1,000	*N/A*
REGULAR SUPPLIES	53.1121	-	-	400	*N/A*
MAINT SUPPLIES	53.1122	-	-	250	*N/A*
OFFICE SUPPLIES	53.1190	-	-	3,000	*N/A*
GASOLINE	53.1270	-	-	1,500	*N/A*
TOTAL PURCHASED/CONTRACTED SVC		**-**	**-**	**21,510**	***N/A***
TOTAL EXPENSES		**-**	**-**	**204,246**	***N/A***

BUDGET WORKSHEET FISCAL YEAR 2018
PROFIT & LOSS STATEMENT
100 GENERAL FUND
15000 GENERAL ADMINISTRATION

The Administrative division is charged with the costs associated with the general management functions of the government, including the position of City Clerk.

Prior to the 2018 fiscal year, the administrative division included all expenses incurred within City Hall. Beginning with the current fiscal year, the expenses of the city manager, finance department, and human resources department are recorded in their own division. In addition, the cost incurred by the customer service representatives working in City Hall are now allocated among the utility divisions (water, sewer, gas, & electric).



	FYR 2014	FYR 2015	FYR 2016	FYR 2017	FYR 2018
TOTAL PERS SVCS & EMPLOYEE BEN	819,345	780,155	720,334	850,383	93,693
TOTAL PURCHASED/CONTRACTED SVC	299,781	348,344	290,106	355,869	300,069
TOTAL CAPITAL OUTLAY	389	55,763	85,904	40,000	50,000
TOTAL OTHER COSTS	210,749	185,700	186,250	195,185	195,185

BUDGET WORKSHEET FISCAL YEAR 2018
PROFIT & LOSS STATEMENT
100 GENERAL FUND
15000 GENERAL ADMINISTRATION

EXPENSES

		ACTUAL FYR 2016	BUDGET FYR 2017	BUDGET FYR 2018	*% CHANGE 17 - 18*
PERSONAL SVCS & EMPLOYEE BEN					
REGULAR EMPLOYEES	51.1100	379,191	465,346	56,602	*-87.84%*
TEMPORARY EMPLOYEES	51.1200	42,263	25,000	9,000	*-64.00%*
OVERTIME	51.1300	17,270	12,400	1,000	*-91.94%*
TEMP STAFFING AGENCY	51.1402	12,071	10,000	6,000	*-40.00%*
EMPLOYEE HOSP INSURANCE	51.2100	43,255	72,900	9,368	*-87.15%*
SOCIAL SEC (FICA) CNTRIB	51.2200	32,937	39,225	5,554	*-85.84%*
RETIREMENT CONTRIBUTIONS	51.2400	40,451	40,512	5,037	*-87.57%*
WORKER'S COMPENSATION	51.2700	145,260	185,000	1,132	*-99.39%*
OTHER EMPLOYEE BENEFITS	51.2900	7,636	-	-	*N/A*
TOTAL PERS SVCS & EMPLOYEE BEN		**720,334**	**850,383**	**93,693**	***-88.98%***
PURCHASED/CONTRACTED SERVICES					
ADMIN FEE - RETIREMENT	52.1003	15,246	18,964	18,964	*0.00%*
ELECTION EXPENSES	52.1101	6,446	-	6,500	*N/A*
TAX DIGEST	52.1102	-	12,000	12,000	*0.00%*
PROFESSIONAL	52.1200	13,232	22,760	54,522	*139.55%*
PHYSICANS & HOSPITALS	52.1202	520	500	100	*-80.00%*
LEGAL FEES	52.1203	110	5,000	5,000	*0.00%*
ACCOUNTING	52.1205	30,385	31,300	-	*-100.00%*
ATTORNEY FEES	52.1208	33,484	60,000	60,000	*0.00%*
DRUG TESTING	52.1301	-	100	20	*-80.00%*
CUSTODIAL	52.2130	220	-	-	*N/A*
NURSERY & LANDSCAPING	52.2143	-	400	400	*0.00%*
REPAIRS & MAINTENANCE	52.2200	190	-	-	*N/A*
R/M - BUILDING UPKEEP	52.2220	5,548	11,000	11,000	*0.00%*
R/M - VEHCILES	52.2230	1,813	1,000	500	*-50.00%*
R/M - COMPUTER	52.2260	27,000	27,000	5,400	*-80.00%*
COPIER	52.2321	3,416	3,000	600	*-80.00%*
POSTAGE MACHINE	52.2324	2,719	3,000	600	*-80.00%*
GENERAL INSURANCE	52.3100	38,974	36,023	36,023	*0.00%*
INS CLAIM LIABILITY DED	52.3110	766	1,000	200	*-80.00%*
INTERNET SERVICES	52.3210	603	-	140	*N/A*
POSTAGE	52.3220	5,116	5,000	500	*-90.00%*
TELEPHONE-COMPUTER LINE	52.3230	7,558	10,000	2,000	*-80.00%*
ADVERTISING	52.3300	9,506	10,000	2,400	*-76.00%*
PRINTING & BINDING	52.3400	-	300	150	*-50.00%*
TRAVEL	52.3500	2,392	4,500	1,000	*-77.78%*
TRAVEL-HOUSING INIATIVE	52.3501	-	600	600	*0.00%*
TRAVEL - RETREAT EXP	52.3502	-	5,000	5,000	*0.00%*
DUES & MEMBERSHIPS	52.3600	1,162	1,200	600	*-50.00%*
GMA DUES	52.3610	2,613	2,900	3,000	*3.45%*
SWGA REG COM DUES	52.3620	6,706	6,922	7,000	*1.13%*
EDUCATION & TRAINING	52.3700	2,072	4,000	1,000	*-75.00%*
OTHER (PURCHASED SRVCS)	52.3900	837	1,000	1,000	*0.00%*

BUDGET WORKSHEET FISCAL YEAR 2018
PROFIT & LOSS STATEMENT
100 GENERAL FUND
15000 GENERAL ADMINISTRATION

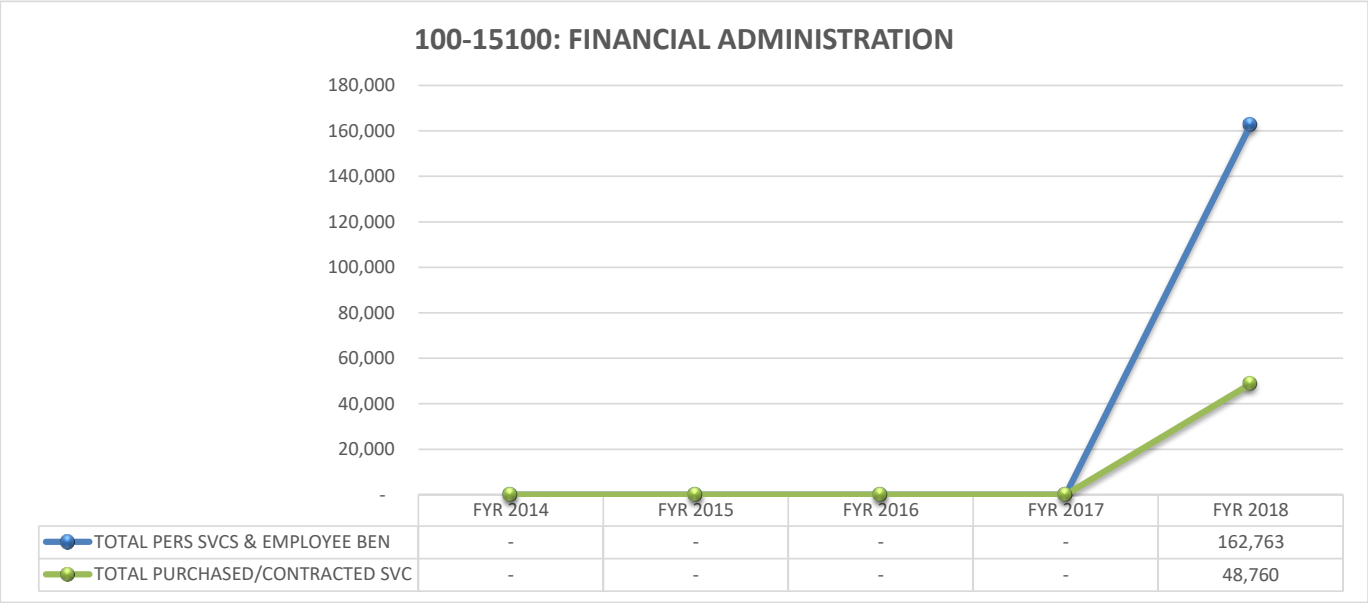
EXPENSES

		ACTUAL FYR 2016	BUDGET FYR 2017	BUDGET FYR 2018	*% CHANGE 17 - 18*
FLORIST	52.3910	541	600	600	*0.00%*
YOUTH SUMMER PROGRAM	52.3912	17,984	8,000	9,000	*12.50%*
WC FAMILY CONNECTIONS	52.3917	-	5,000	5,000	*0.00%*
DEPARTMENT UTILITY USAGE	52.3951	15,865	13,000	18,000	*38.46%*
REGULAR SUPPLIES	53.1121	2,327	2,000	400	*-80.00%*
MAINT SUPPLIES	53.1122	1,529	1,000	250	*-75.00%*
OFFICE SUPPLIES	53.1190	16,096	13,600	3,000	*-77.94%*
GASOLINE	53.1270	983	2,500	1,000	*-60.00%*
FOOD & ENTERTAINMENT	53.1300	2,788	3,000	3,000	*0.00%*
COMMUNITY RELATIONS	53.1320	-	-	1,000	*N/A*
BOOKS & PERIODICALS	53.1400	24	500	500	*0.00%*
MISC	53.1700	-	100	100	*0.00%*
BANK S/C	53.1710	13,038	18,000	18,000	*0.00%*
UNIFORMS	53.1730	297	4,000	4,000	*0.00%*
PETTY CASH	53.1760	-	100	-	*-100.00%*
TOTAL PURCHASED/CONTRACTED SVC		**290,106**	**355,869**	**300,069**	***-15.68%***
CAPITAL OUTLAY					
CITY HALL ARCHITECTURE	54.1305	-	-	50,000	*N/A*
FURNITURE & FIXTURES	54.2300	49,617	-	-	*N/A*
COMPUTERS	54.2400	36,287	40,000	-	*-100.00%*
TOTAL CAPITAL OUTLAY		**85,904**	**40,000**	**50,000**	***25.00%***
OTHER COSTS					
MARGARET JONES LIBRARY	57.2001	57,500	57,500	57,500	*0.00%*
CHAMBER OF COMMERCE	57.2002	25,000	25,000	25,000	*0.00%*
RECREATION DEPT	57.2003	100,000	100,000	100,000	*0.00%*
SHIPP SR CITIZENS CENTER	57.2013	-	5,000	5,000	*0.00%*
GA PEANUT FESTIVAL	57.2018	3,750	4,000	4,000	*0.00%*
CONTINGENCIES	57.9000	-	3,685	3,685	*0.00%*
TOTAL OTHER COSTS		**186,250**	**195,185**	**195,185**	***0.00%***
TOTAL EXPENSES		**1,282,594**	**1,441,437**	**638,947**	***-55.67%***

BUDGET WORKSHEET FISCAL YEAR 2018
PROFIT & LOSS STATEMENT
100 GENERAL FUND
15100 FINANCIAL ADMINISTRATION

The Financial Administration division is responsible for all expenditures related to the supervision of financial activities, including accounting, budgeting, purchasing, treasury, and debt administration.

The expenses of the finance department were previously included in the Administrative division prior to the 2018 fiscal year.



	FYR 2014	FYR 2015	FYR 2016	FYR 2017	FYR 2018
TOTAL PERS SVCS & EMPLOYEE BEN	-	-	-	-	162,763
TOTAL PURCHASED/CONTRACTED SVC	-	-	-	-	48,760

BUDGET WORKSHEET FISCAL YEAR 2018
PROFIT & LOSS STATEMENT
100 GENERAL FUND
15100 FINANCIAL ADMINISTRATION

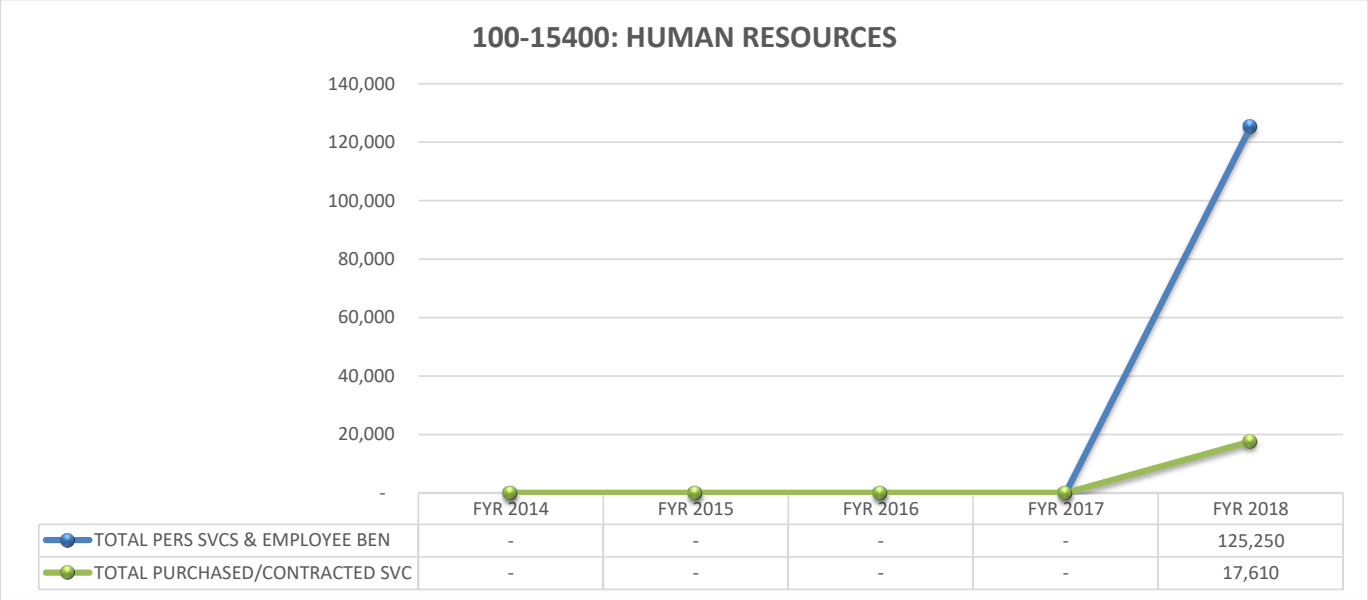
EXPENSES

		ACTUAL FYR 2016	BUDGET FYR 2017	BUDGET FYR 2018	*% CHANGE 17 - 18*
PERSONAL SVCS & EMPLOYEE BEN					
REGULAR EMPLOYEES	51.1100	-	-	132,141	*N/A*
TEMPORARY EMPLOYEES	51.1200	-	-	2,000	*N/A*
OVERTIME	51.1300	-	-	400	*N/A*
EMPLOYEE HOSP INSURANCE	51.2100	-	-	7,286	*N/A*
SOCIAL SEC (FICA) CNTRIB	51.2200	-	-	10,292	*N/A*
RETIREMENT CONTRIBUTIONS	51.2400	-	-	8,201	*N/A*
WORKER'S COMPENSATION	51.2700	-	-	1,843	*N/A*
OTHER EMPLOYEE BENEFITS	51.2900	-	-	600	*N/A*
TOTAL PERS SVCS & EMPLOYEE BEN		**-**	**-**	**162,763**	***N/A***
PURCHASED/CONTRACTED SERVICES					
PHYSICANS & HOSPITALS	52.1202	-	-	100	*N/A*
ACCOUNTING	52.1205	-	-	31,300	*N/A*
DRUG TESTING	52.1301	-	-	20	*N/A*
R/M - COMPUTER	52.2260	-	-	5,400	*N/A*
COPIER	52.2321	-	-	600	*N/A*
POSTAGE MACHINE	52.2324	-	-	600	*N/A*
INS CLAIM LIABILITY DED	52.3110	-	-	200	*N/A*
COMMUNICATIONS	52.3200	-	-	500	*N/A*
INTERNET SERVICES	52.3210	-	-	140	*N/A*
TELEPHONE-COMPUTER LINE	52.3230	-	-	2,000	*N/A*
ADVERTISING	52.3300	-	-	2,400	*N/A*
PRINTING & BINDING	52.3400	-	-	150	*N/A*
TRAVEL	52.3500	-	-	500	*N/A*
DUES & MEMBERSHIPS	52.3600	-	-	200	*N/A*
EDUCATION & TRAINING	52.3700	-	-	1,000	*N/A*
REGULAR SUPPLIES	53.1121	-	-	400	*N/A*
MAINT SUPPLIES	53.1122	-	-	250	*N/A*
OFFICE SUPPLIES	53.1190	-	-	3,000	*N/A*
TOTAL PURCHASED/CONTRACTED SVC		**-**	**-**	**48,760**	***N/A***
TOTAL EXPENSES		**-**	**-**	**211,523**	***N/A***

BUDGET WORKSHEET FISCAL YEAR 2018
PROFIT & LOSS STATEMENT
100 GENERAL FUND
15400 HUMAN RESOURCES (PAYROLL)

The Human Resources is charged with the expenditures involved in performing the central personnel and related services for the entire government. Such services include general supervision of personnel management, classification of positions, recruitment including all applicable testing, placement (e.g., transfers, promotions, demotions, service ratings, attendance, certification of payrolls, separations, fringe benefits, and retirement systems).

The expenses of the human resources department were previously included in the Administrative division prior to the 2018 fiscal year.



	FYR 2014	FYR 2015	FYR 2016	FYR 2017	FYR 2018
TOTAL PERS SVCS & EMPLOYEE BEN	-	-	-	-	125,250
TOTAL PURCHASED/CONTRACTED SVC	-	-	-	-	17,610

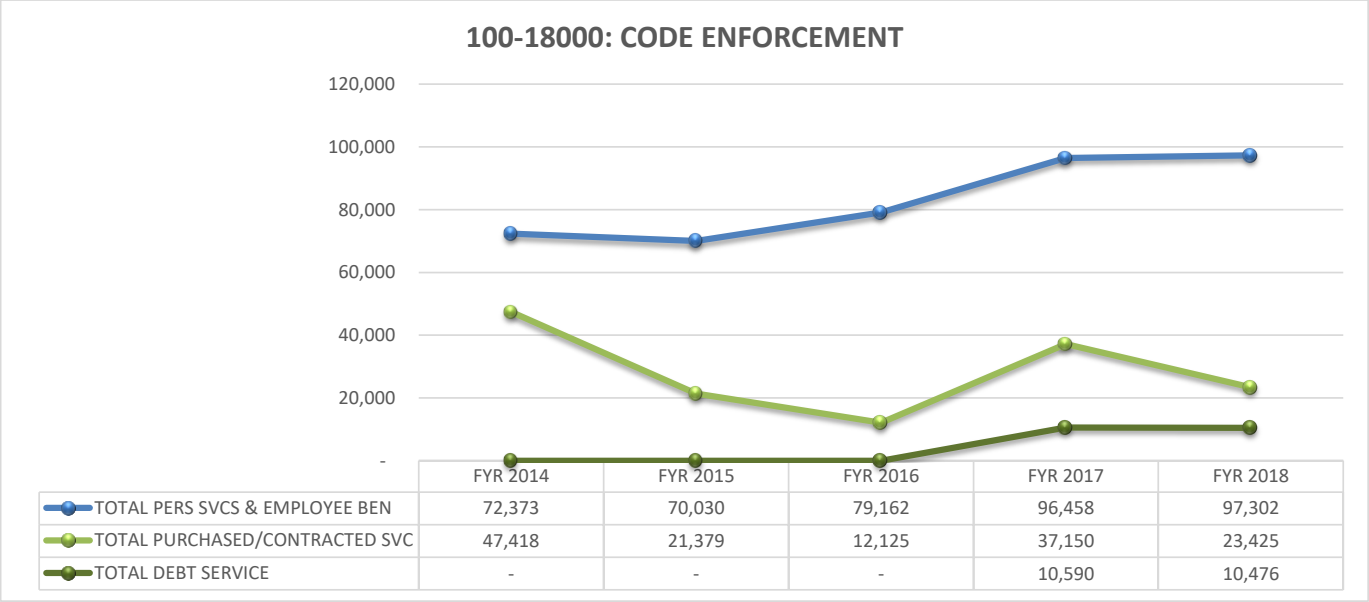
BUDGET WORKSHEET FISCAL YEAR 2018
PROFIT & LOSS STATEMENT
100 GENERAL FUND
15400 HUMAN RESOURCES (PAYROLL)

EXPENSES

		ACTUAL FYR 2016	BUDGET FYR 2017	BUDGET FYR 2018	*% CHANGE 17 - 18*
PERSONAL SVCS & EMPLOYEE BEN					
REGULAR EMPLOYEES	51.1100	-	-	85,589	*N/A*
TEMPORARY EMPLOYEES	51.1200	-	-	4,000	*N/A*
OVERTIME	51.1300	-	-	4,000	*N/A*
EMPLOYEE HOSP INSURANCE	51.2100	-	-	14,572	*N/A*
SOCIAL SEC (FICA) CNTRIB	51.2200	-	-	7,160	*N/A*
RETIREMENT CONTRIBUTIONS	51.2400	-	-	7,617	*N/A*
WORKER'S COMPENSATION	51.2700	-	-	1,712	*N/A*
OTHER EMPLOYEE BENEFITS	51.2900	-	-	600	*N/A*
TOTAL PERS SVCS & EMPLOYEE BEN		**-**	**-**	**125,250**	***N/A***
PURCHASED/CONTRACTED SERVICES					
PHYSICANS & HOSPITALS	52.1202	-	-	100	*N/A*
DRUG TESTING	52.1301	-	-	20	*N/A*
R/M - COMPUTER	52.2260	-	-	5,400	*N/A*
COPIER	52.2321	-	-	600	*N/A*
POSTAGE MACHINE	52.2324	-	-	600	*N/A*
INS CLAIM LIABILITY DED	52.3110	-	-	200	*N/A*
INTERNET SERVICES	52.3210	-	-	140	*N/A*
POSTAGE	52.3220	-	-	500	*N/A*
TELEPHONE-COMPUTER LINE	52.3230	-	-	2,000	*N/A*
ADVERTISING	52.3300	-	-	2,400	*N/A*
TRAVEL	52.3500	-	-	1,000	*N/A*
EDUCATION & TRAINING	52.3700	-	-	1,000	*N/A*
REGULAR SUPPLIES	53.1121	-	-	400	*N/A*
MAINT SUPPLIES	53.1122	-	-	250	*N/A*
OFFICE SUPPLIES	53.1190	-	-	3,000	*N/A*
TOTAL PURCHASED/CONTRACTED SVC		**-**	**-**	**17,610**	***N/A***
TOTAL EXPENSES		**-**	**-**	**142,860**	***N/A***

BUDGET WORKSHEET FISCAL YEAR 2018
PROFIT & LOSS STATEMENT
100 GENERAL FUND
18000 CODE ENFORCEMENT

This division includes the expenditures for the government removing junk cars, clearing high grass, removing garbage or trash from private property and for cutting and removing weeds from private property when property owners are negligent.



	FYR 2014	FYR 2015	FYR 2016	FYR 2017	FYR 2018
TOTAL PERS SVCS & EMPLOYEE BEN	72,373	70,030	79,162	96,458	97,302
TOTAL PURCHASED/CONTRACTED SVC	47,418	21,379	12,125	37,150	23,425
TOTAL DEBT SERVICE	-	-	-	10,590	10,476

BUDGET WORKSHEET FISCAL YEAR 2018
PROFIT & LOSS STATEMENT
100 GENERAL FUND
18000 CODE ENFORCEMENT

EXPENSES

		ACTUAL FYR 2016	BUDGET FYR 2017	BUDGET FYR 2018	*% CHANGE 17 - 18*
PERSONAL SVCS & EMPLOYEE BEN					
REGULAR EMPLOYEES	51.1100	54,483	56,386	59,654	*5.80%*
OVERTIME	51.1300	120	10,000	5,000	*-50.00%*
TEMP STAFFING AGENCY	51.1402	1,382	5,000	5,000	*0.00%*
EMPLOYEE HOSP INSURANCE	51.2100	14,182	14,572	15,155	*4.00%*
SOCIAL SEC (FICA) CNTRIB	51.2200	4,079	5,461	5,329	*-2.42%*
RETIREMENT CONTRIBUTIONS	51.2400	4,606	4,664	4,664	*0.00%*
WORKERS' COMPENSATION	51.2700	-	-	2,000	*N/A*
OTHER EMPLOYEE BENEFITS	51.2900	310	375	500	*33.33%*
TOTAL PERS SVCS & EMPLOYEE BEN		**79,162**	**96,458**	**97,302**	***0.87%***
PURCHASED/CONTRACTED SERVICES					
GREAT SYLVESTER CLEANUP	52.1180	1,323	2,500	2,500	*0.00%*
GA CITIES WEEK	52.1181	180	-	-	*N/A*
PHYSICANS & HOSPITALS	52.1202	60	125	100	*-20.00%*
DRUG TESTING	52.1301	-	75	100	*33.33%*
RADIOS,RADARS & REPAIRS	52.1305	180	275	200	*-27.27%*
R/M - BUILDING UPKEEP	52.2220	16	200	200	*0.00%*
R/M - VEHCILES	52.2230	445	1,000	500	*-50.00%*
R/M - EQUIPMENT	52.2240	157	200	200	*0.00%*
R/M - COMPUTER	52.2260	212	200	200	*0.00%*
RENTAL OF LAND & BUILDNG	52.2310	1,950	3,000	2,000	*-33.33%*
COPIER	52.2321	-	300	200	*-33.33%*
INTERNET SERVICES	52.3210	43	200	100	*-50.00%*
POSTAGE	52.3220	19	300	150	*-50.00%*
TELEPHONE-COMPUTER LINE	52.3230	1,400	2,000	1,400	*-30.00%*
ADVERTISING	52.3300	255	2,000	800	*-60.00%*
REWARDS - ECE	52.3301	-	300	300	*0.00%*
TRAVEL	52.3500	13	2,500	1,000	*-60.00%*
DUES & MEMBERSHIPS	52.3600	-	275	275	*0.00%*
EDUCATION & TRAINING	52.3700	370	2,000	1,500	*-25.00%*
CE-EDUCATIONAL COST	52.3701	-	500	250	*-50.00%*
CE-INSTRUCTIONAL MATERAL	52.3702	-	500	250	*-50.00%*
COM HOUSING-MOBILE HOMES	52.3901	-	300	300	*0.00%*
DEMOLITION & REMOVAL	52.3902	-	10,000	5,000	*-50.00%*
DEPARTMENT UTILITY USAGE	52.3951	678	1,600	700	*-56.25%*
REGULAR SUPPLIES	53.1121	224	400	400	*0.00%*
MAINT SUPPLIES	53.1122	51	300	200	*-33.33%*
OFFICE SUPPLIES	53.1190	687	1,500	700	*-53.33%*
GASOLINE	53.1270	2,459	2,000	2,000	*0.00%*
COMMUNITY RELATIONS	53.1320	654	1,500	1,000	*-33.33%*
MISC	53.1700	-	100	100	*0.00%*
UNIFORMS	53.1730	749	1,000	800	*-20.00%*
TOTAL PURCHASED/CONTRACTED SVC		**12,125**	**37,150**	**23,425**	***-36.94%***

BUDGET WORKSHEET FISCAL YEAR 2018
PROFIT & LOSS STATEMENT
100 GENERAL FUND
18000 CODE ENFORCEMENT

EXPENSES

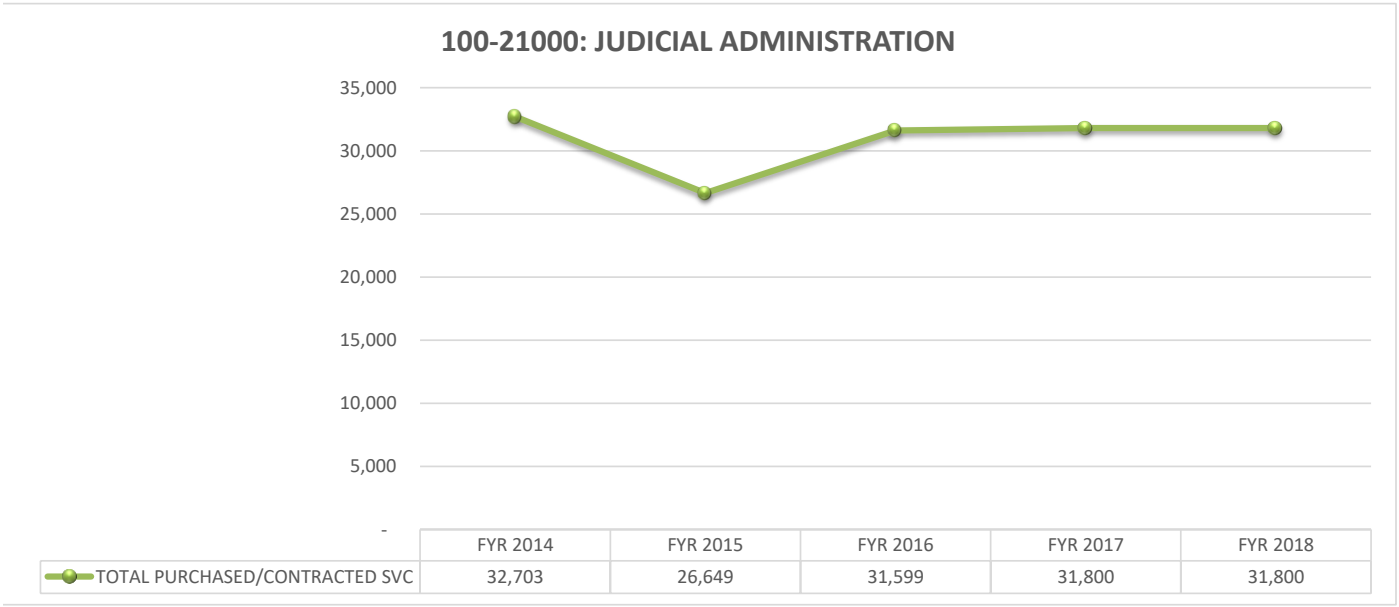
		ACTUAL FYR 2016	BUDGET FYR 2017	BUDGET FYR 2018	*% CHANGE 17 - 18*
DEBT SERVICE					
PRINC-CL-LEASES	58.1210	-	9,077	9,653	*6.35%*
INT-CL-LEASES	58.2210	-	1,513	823	*-45.60%*
TOTAL DEBT SERVICE		**-**	**10,590**	**10,476**	***-1.08%***
TOTAL EXPENSES		**91,287**	**144,198**	**131,203**	***-9.01%***

BUDGET WORKSHEET FISCAL YEAR 2018
100 GENERAL FUND
PROFIT & LOSS STATEMENT
21000 JUDICIAL ADMINISTRATION

EXPENSES

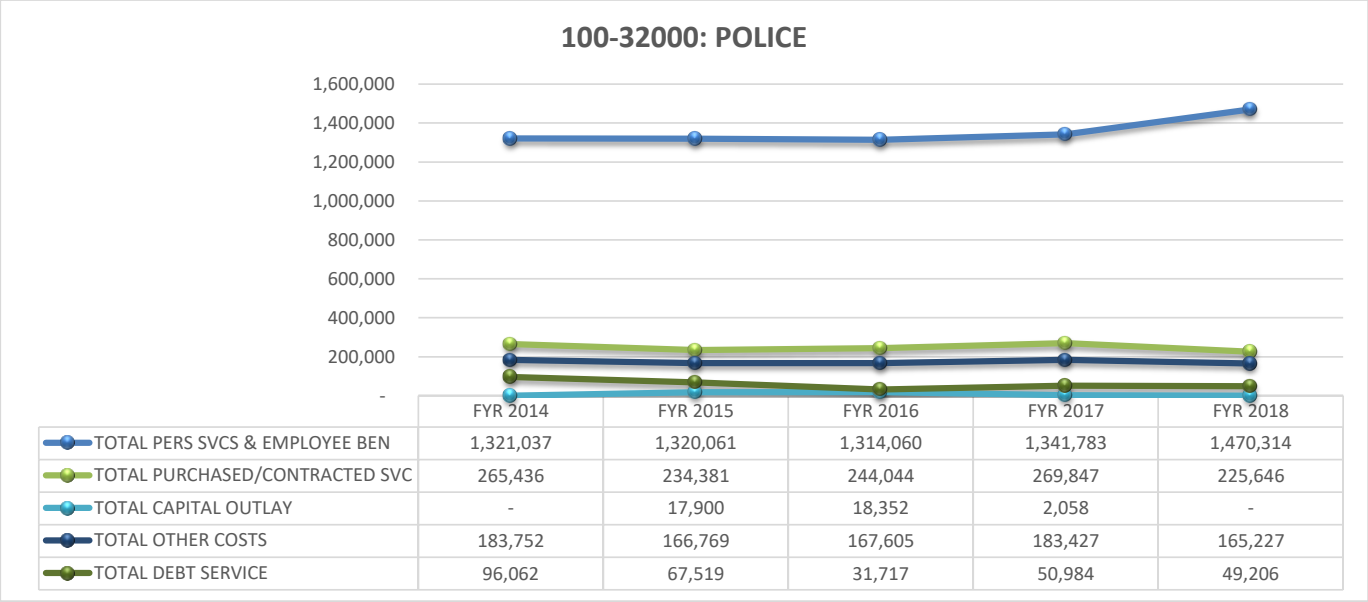
		ACTUAL FYR 2016	BUDGET FYR 2017	BUDGET FYR 2018	*% CHANGE 17 - 18*
PURCHASED/CONTRACTED SERVICES					
MUNICIPAL COURT JUDGE	52.1209	10,800	10,800	10,800	*0.00%*
INDIGENT DEF ATTORNEY	52.1211	6,163	6,000	6,000	*0.00%*
CITY SOLICITOR	52.1212	14,636	15,000	15,000	*0.00%*
TOTAL PURCHASED/CONTRACTED SVC		**31,599**	**31,800**	**31,800**	***0.00%***
TOTAL EXPENSES		**31,599**	**31,800**	**31,800**	***0.00%***

The Judicial Administration division includes accounts for recording expenditures for judicial activities of the government. This includes the expenditures of staff performing general management functions for the total judicial system and the salaries, benefits, and travel reimbursements for all City Council members, as well as all expenditures incurred in the jurisdiction of misdemeanor criminal and certain civil cases that arise within the boundaries of the City.



BUDGET WORKSHEET FISCAL YEAR 2018
100 GENERAL FUND
PROFIT & LOSS STATEMENT
32000 POLICE

The division of Police covers expenditures incurred by the police department in the administration of various law enforcement activities. These activities include police administration, crime control & investigation, traffic control, officer training, and police station & patrol car fleet maintenance.



	FYR 2014	FYR 2015	FYR 2016	FYR 2017	FYR 2018
TOTAL PERS SVCS & EMPLOYEE BEN	1,321,037	1,320,061	1,314,060	1,341,783	1,470,314
TOTAL PURCHASED/CONTRACTED SVC	265,436	234,381	244,044	269,847	225,646
TOTAL CAPITAL OUTLAY	-	17,900	18,352	2,058	-
TOTAL OTHER COSTS	183,752	166,769	167,605	183,427	165,227
TOTAL DEBT SERVICE	96,062	67,519	31,717	50,984	49,206

BUDGET WORKSHEET FISCAL YEAR 2018
100 GENERAL FUND
PROFIT & LOSS STATEMENT
32000 POLICE

EXPENSES

		ACTUAL FYR 2016	BUDGET FYR 2017	BUDGET FYR 2018	*% CHANGE 17 - 18*
PERSONAL SVCS & EMPLOYEE BEN					
REGULAR EMPLOYEES	51.1100	891,511	892,808	928,052	*3.95%*
OVERTIME	51.1300	87,595	96,000	96,000	*0.00%*
TEMP STAFFING AGENCY	51.1402	2,174	-	-	*N/A*
EMPLOYEE HOSP INSURANCE	51.2100	176,963	196,723	204,592	*4.00%*
SOCIAL SEC (FICA) CNTRIB	51.2200	71,860	75,644	78,340	*3.56%*
RETIREMENT CONTRIBUTIONS	51.2400	80,427	78,108	78,108	*0.00%*
WORKERS' COMPENSATION	51.2700	-	-	85,222	*N/A*
OTHER EMPLOYEE BENEFITS	51.2900	3,530	2,500	-	*-100.00%*
TOTAL PERS SVCS & EMPLOYEE BEN		**1,314,060**	**1,341,783**	**1,470,314**	***9.58%***
PURCHASED/CONTRACTED SERVICES					
CI EXPENSE - STATE	52.1170	460	315	450	*42.86%*
DRUG AWARENESS EXP	52.1175	-	200	200	*0.00%*
PROFESSIONAL	52.1200	5,693	5,580	5,000	*-10.39%*
PHYSICANS & HOSPITALS	52.1202	2,210	2,000	2,000	*0.00%*
DRUG TESTING	52.1301	-	500	400	*-20.00%*
RADIOS,RADARS & REPAIRS	52.1305	3,413	4,000	2,000	*-50.00%*
NURSERY & LANDSCAPING	52.2143	-	500	500	*0.00%*
R/M - BUILDING UPKEEP	52.2220	5,092	7,000	5,000	*-28.57%*
R/M - VEHCILES	52.2230	44,765	25,000	20,000	*-20.00%*
R/M - EQUIPMENT	52.2240	2,539	5,000	5,000	*0.00%*
R/M - COMPUTER	52.2260	11,376	12,700	8,000	*-37.01%*
COPIER	52.2321	1,748	2,000	2,000	*0.00%*
GENERAL INSURANCE	52.3100	27,170	29,425	30,896	*5.00%*
INS CLAIM LIABILITY DED	52.3110	7,905	-	-	*N/A*
INTERNET SERVICES	52.3210	1,228	1,100	1,100	*0.00%*
POSTAGE	52.3220	17	100	50	*-50.00%*
TELEPHONE-COMPUTER LINE	52.3230	16,391	17,827	15,000	*-15.86%*
GCIC FINGERPRINT FEES	52.3260	795	1,500	1,000	*-33.33%*
ADVERTISING	52.3300	-	150	150	*0.00%*
TRAVEL	52.3500	6,079	7,000	5,500	*-21.43%*
DUES & MEMBERSHIPS	52.3600	498	600	500	*-16.67%*
EDUCATION & TRAINING	52.3700	2,313	6,000	5,000	*-16.67%*
LICENSES	52.3800	-	500	500	*0.00%*
OTHER (PURCHASED SRVCS)	52.3900	479	500	500	*0.00%*
FLORIST	52.3910	361	300	300	*0.00%*
COM DONATION EXPENSES	52.3916	449	1,000	500	*-50.00%*
INVESTIGATIVE FUND	52.3920	-	2,400	200	*-91.67%*
NIGHT OUT AGAINST CRIME	52.3921	1,704	1,700	1,800	*5.88%*
WRECKER	52.3930	485	450	500	*11.11%*
DEPARTMENT UTILITY USAGE	52.3951	22,273	22,500	22,500	*0.00%*
K-9 UNIT #18	52.4000	1,235	2,000	2,500	*25.00%*
GUNS,AMMO,EQUIPMENT	53.1115	5,003	11,000	7,500	*-31.82%*
REGULAR SUPPLIES	53.1121	2,330	4,000	2,500	*-37.50%*

BUDGET WORKSHEET FISCAL YEAR 2018
100 GENERAL FUND
PROFIT & LOSS STATEMENT
32000 POLICE

EXPENSES

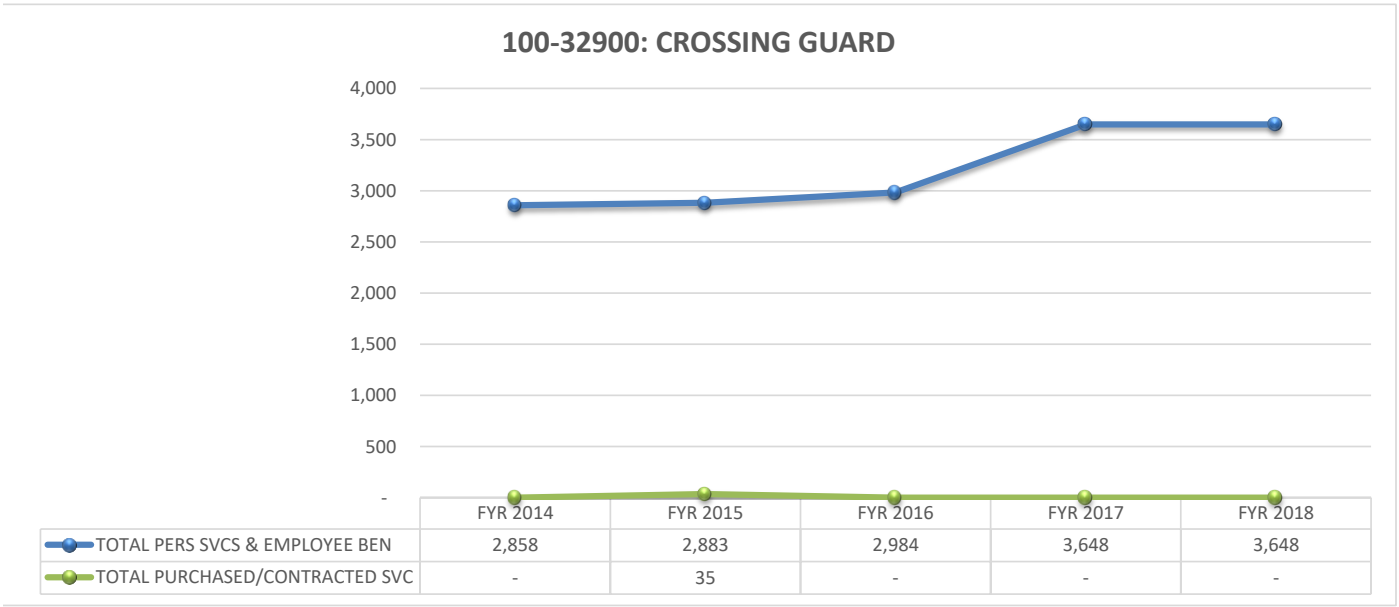
		ACTUAL FYR 2016	BUDGET FYR 2017	BUDGET FYR 2018	*% CHANGE 17 - 18*
MAINT SUPPLIES	53.1122	1,099	1,500	1,100	*-26.67%*
OFFICE SUPPLIES	53.1190	9,422	7,000	5,000	*-28.57%*
GASOLINE	53.1270	47,167	70,000	55,000	*-21.43%*
DIESEL	53.1280	328	500	250	*-50.00%*
FOOD & ENTERTAINMENT	53.1300	-	800	800	*0.00%*
COMMUNITY RELATIONS	53.1320	1,040	2,000	2,200	*10.00%*
MISC	53.1700	110	200	250	*25.00%*
UNIFORMS	53.1730	10,867	13,000	12,000	*-7.69%*
TOTAL PURCHASED/CONTRACTED SVC		**244,044**	**269,847**	**225,646**	***-16.38%***
CAPITAL OUTLAY					
VEHICLES	54.2200	6,650	-	-	
CAPITAL OUTLAY		11,702	-	-	
EQUIPMENT	54.2500	-	2,058	-	*-100.00%*
TOTAL CAPITAL OUTLAY		**18,352**	**2,058**	**-**	***-100.00%***
OTHER COSTS					
PEACE OFFICERS A&B FUND	57.1001	10,397	10,000	10,000	*0.00%*
POPIDF-A FUND	57.1002	14,484	14,000	14,000	*0.00%*
VICTIMS ASSIST PROG-LVAP	57.1003	7,196	7,000	7,000	*0.00%*
DUI FEES	57.1004	134	300	300	*0.00%*
DUI - CVEF	57.1005	138	300	300	*0.00%*
BOARDING INMATES	57.1006	22,120	30,000	20,000	*-33.33%*
INMATE MEDICAL & DRUGS	57.1007	3,050	3,000	300	*-90.00%*
BRAIN SPINAL INJ TRUST	57.1008	969	500	500	*0.00%*
POPIDF-B	57.1009	15,068	14,000	14,000	*0.00%*
DRIVERS ED & TRAINING	57.1010	2,099	5,000	500	*-90.00%*
COURTWARE SOLUTIONS	57.1011	19,611	21,000	20,000	*-4.76%*
CO DRUG ABUSE TREAT EDU	57.1012	1,843	1,500	1,500	*0.00%*
911 EXPENSE	57.1013	70,496	76,827	76,827	*0.00%*
TOTAL OTHER COSTS		**167,605**	**183,427**	**165,227**	***-9.92%***
DEBT SERVICE					
PRINC-CL-LEASES	58.1210	31,274	46,844	46,016	*-1.77%*
INT-CL-LEASES	58.2210	443	4,140	3,190	*-22.95%*
TOTAL DEBT SERVICE		**31,717**	**50,984**	**49,206**	***-3.49%***
TOTAL EXPENSES		**1,775,778**	**1,848,099**	**1,910,393**	***3.37%***

BUDGET WORKSHEET FISCAL YEAR 2018
100 GENERAL FUND
PROFIT & LOSS STATEMENT
32900 CROSSING GUARD

EXPENSES

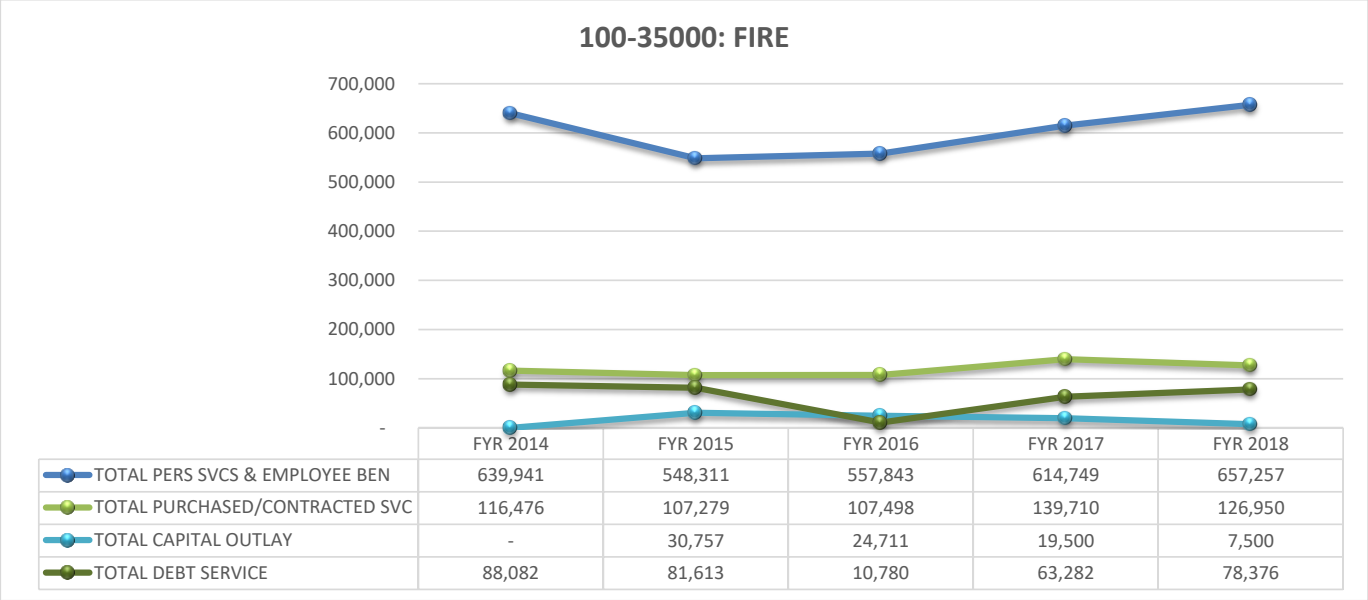
		ACTUAL FYR 2016	BUDGET FYR 2017	BUDGET FYR 2018	*% CHANGE 17 - 18*
PERSONAL SVCS & EMPLOYEE BEN					
SCHOOL CROSSING GUARD	51.1400	2,740	3,356	3,356	*0.00%*
SOCIAL SEC (FICA) CNTRIB	51.2200	209	257	257	*0.00%*
OTHER EMPLOYEE BENEFITS	51.2900	35	35	35	*0.00%*
TOTAL PERS SVCS & EMPLOYEE BEN		**2,984**	**3,648**	**3,648**	***0.00%***
TOTAL EXPENSES		**2,984**	**3,648**	**3,648**	***0.00%***

The expenses included in the division of Crossing Guard are limited to the salary and benefits of the school crossing guard.



BUDGET WORKSHEET FISCAL YEAR 2018
100 GENERAL FUND
PROFIT & LOSS STATEMENT
35000 FIRE

The Fire division includes expenditures incurred by the fire department and the fire chief in preventing and fighting fires. This includes administration, fire-fighting, fire prevention, training, alarms and communication systems, and fire station & fire truck maintenance.



	FYR 2014	FYR 2015	FYR 2016	FYR 2017	FYR 2018
TOTAL PERS SVCS & EMPLOYEE BEN	639,941	548,311	557,843	614,749	657,257
TOTAL PURCHASED/CONTRACTED SVC	116,476	107,279	107,498	139,710	126,950
TOTAL CAPITAL OUTLAY	-	30,757	24,711	19,500	7,500
TOTAL DEBT SERVICE	88,082	81,613	10,780	63,282	78,376

BUDGET WORKSHEET FISCAL YEAR 2018
100 GENERAL FUND
PROFIT & LOSS STATEMENT
35000 FIRE

EXPENSES

		ACTUAL FYR 2016	BUDGET FYR 2017	BUDGET FYR 2018	*% CHANGE 17 - 18*
PERSONAL SVCS & EMPLOYEE BEN					
REGULAR EMPLOYEES	51.1100	376,699	404,383	420,415	*3.96%*
OVERTIME	51.1300	29,275	50,000	50,000	*0.00%*
EMPLOYEE HOSP INSURANCE	51.2100	86,808	94,719	98,508	*4.00%*
SOCIAL SEC (FICA) CNTRIB	51.2200	30,540	34,760	35,986	*3.53%*
RETIREMENT CONTRIBUTIONS	51.2400	33,648	29,887	29,887	*0.00%*
UNEMPLOYMENT INSURANCE	51.2600	-	-	21,461	*N/A*
OTHER EMPLOYEE BENEFITS	51.2900	873	1,000	1,000	*0.00%*
TOTAL PERS SVCS & EMPLOYEE BEN		**557,843**	**614,749**	**657,257**	***6.91%***
PURCHASED/CONTRACTED SERVICES					
PROFESSIONAL	52.1200	3,368	3,500	2,000	*-42.86%*
PHYSICANS & HOSPITALS	52.1202	310	300	400	*33.33%*
DRUG TESTING	52.1301	-	500	500	*0.00%*
VOL FIREMEN	52.1304	29	4,000	2,000	*-50.00%*
RADIOS,RADARS & REPAIRS	52.1305	4,205	5,000	4,000	*-20.00%*
R/M - TIRE REPAIR	52.2210	-	2,000	1,500	*-25.00%*
R/M - BUILDING UPKEEP	52.2220	5,299	7,000	5,000	*-28.57%*
R/M - VEHCILES	52.2230	18,857	8,000	10,000	*25.00%*
R/M - EQUIPMENT	52.2240	22,359	20,000	15,000	*-25.00%*
R/M - SYSTEM	52.2250	-	3,000	3,000	*0.00%*
R/M - COMPUTER	52.2260	99	-	1,000	*N/A*
COPIER	52.2321	1,218	900	1,000	*11.11%*
INS CLAIM LIABILITY DED	52.3110	-	-	1,500	*N/A*
INTERNET SERVICES	52.3210	259	400	300	*-25.00%*
POSTAGE	52.3220	-	60	50	*-16.67%*
TELEPHONE-COMPUTER LINE	52.3230	4,907	4,200	4,500	*7.14%*
GCIC FINGERPRINT FEES	52.3260	-	500	300	*-40.00%*
ADVERTISING	52.3300	157	400	300	*-25.00%*
TRAVEL	52.3500	630	3,000	3,000	*0.00%*
DUES & MEMBERSHIPS	52.3600	590	1,200	600	*-50.00%*
EDUCATION & TRAINING	52.3700	1,140	6,000	12,000	*100.00%*
OTHER (PURCHASED SRVCS)	52.3900	409	1,250	1,500	*20.00%*
DEPARTMENT UTILITY USAGE	52.3951	11,105	15,000	15,000	*0.00%*
TOOLS	53.1110	1,925	2,000	2,500	*25.00%*
REGULAR SUPPLIES	53.1121	1,873	3,500	2,000	*-42.86%*
MAINT SUPPLIES	53.1122	1,684	4,000	2,500	*-37.50%*

BUDGET WORKSHEET FISCAL YEAR 2018
100 GENERAL FUND
PROFIT & LOSS STATEMENT
35000 FIRE

EXPENSES

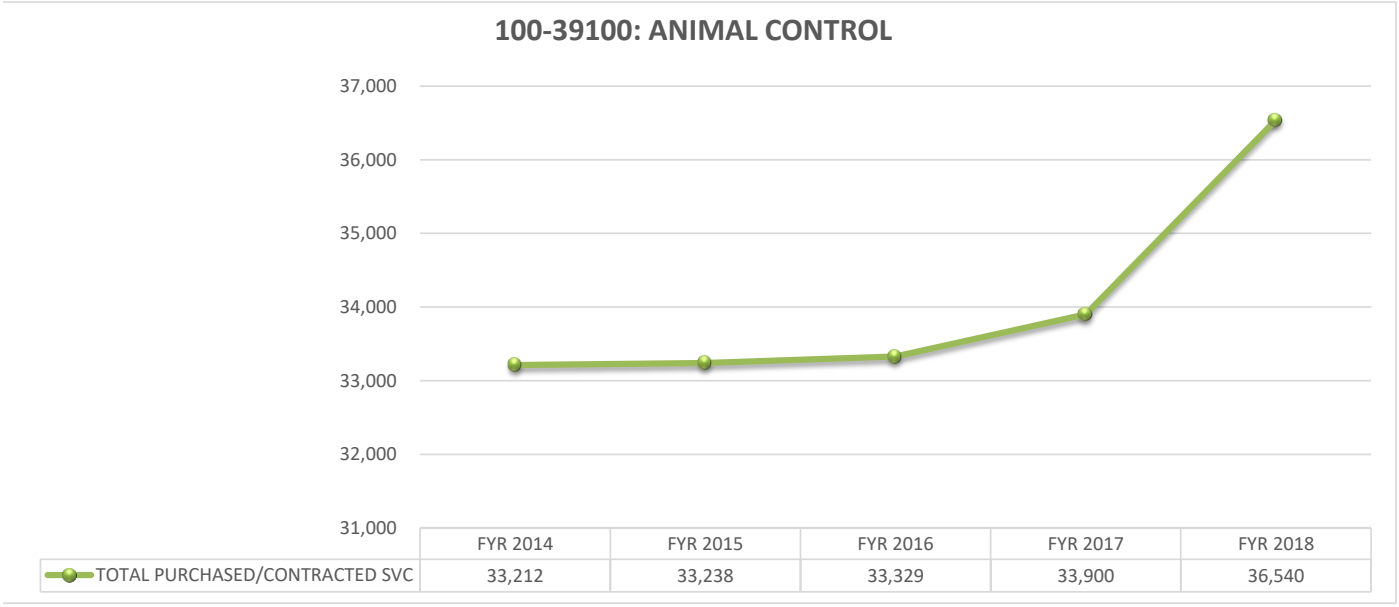
		ACTUAL FYR 2016	BUDGET FYR 2017	BUDGET FYR 2018	*% CHANGE 17 - 18*
CHEMICALS	53.1123	310	500	-	*-100.00%*
PRE/DAMG NAT.CATASTROPHE	53.1127	8,670	9,000	9,000	*0.00%*
OFFICE SUPPLIES	53.1190	838	2,500	1,000	*-60.00%*
GASOLINE	53.1270	1,815	7,000	5,000	*-28.57%*
DIESEL	53.1280	2,344	7,000	5,000	*-28.57%*
COMMUNITY RELATIONS	53.1320	103	500	500	*0.00%*
MISC	53.1700	-	500	-	*-100.00%*
UNIFORMS	53.1730	5,806	10,000	8,000	*-20.00%*
FIRE PREVENTION	53.1740	7,189	7,000	7,000	*0.00%*
TOTAL PURCHASED/CONTRACTED SVC		**107,498**	**139,710**	**126,950**	***-9.13%***
CAPITAL OUTLAY					
FURNITURE & FIXTURES	54.2300	5,227	15,000	7,500	*-50.00%*
COMPUTERS	54.2400	4,986	-	-	*N/A*
EQUIPMENT	54.2500	14,498	4,500	-	*-100.00%*
TOTAL CAPITAL OUTLAY		**24,711**	**19,500**	**7,500**	***-61.54%***
DEBT SERVICE					
PRINC-CL-LEASES	58.1210	9,917	50,530	63,373	*25.42%*
INT-CL-LEASES	58.2210	863	12,752	15,003	*17.65%*
TOTAL DEBT SERVICE		**10,780**	**63,282**	**78,376**	***23.85%***
TOTAL EXPENSES		**700,832**	**837,241**	**870,083**	***3.92%***

BUDGET WORKSHEET FISCAL YEAR 2018
100 GENERAL FUND
PROFIT & LOSS STATEMENT
39100 ANIMAL CONTROL

EXPENSES

		ACTUAL FYR 2016	BUDGET FYR 2017	BUDGET FYR 2018	*% CHANGE 17 - 18*
PURCHASED/CONTRACTED SERVICES					
HUMANE SOCIETY	52.1218	33,000	33,000	35,640	*8.00%*
R/M - VEHCILES	52.2230	229	800	800	*0.00%*
LICENSES	52.3800	100	100	100	*0.00%*
TOTAL PURCHASED/CONTRACTED SVC		**33,329**	**33,900**	**36,540**	***7.79%***

This division covers expenditures for the operation of the animal control activity.



BUDGET WORKSHEET FISCAL YEAR 2018
100 GENERAL FUND
PROFIT & LOSS STATEMENT
42000 HIGHWAYS & STREETS

The expenses in this division are roadways and walkways, according to the type of facility involved, as well as the general administrative costs related to these projects. This includes highways and streets, roadways and walkways, and bridges.



	FYR 2014	FYR 2015	FYR 2016	FYR 2017	FYR 2018
TOTAL PERS SVCS & EMPLOYEE BEN	287,380	274,341	325,248	353,181	392,909
TOTAL PURCHASED/CONTRACTED SVC	276,479	265,229	263,235	273,052	264,442
TOTAL CAPITAL OUTLAY	13,784	21,505	12,384	-	-
TOTAL DEBT SERVICE	44,085	39,389	33,978	34,810	37,000

BUDGET WORKSHEET FISCAL YEAR 2018
100 GENERAL FUND
PROFIT & LOSS STATEMENT
42000 HIGHWAYS & STREETS

EXPENSES

		ACTUAL FYR 2016	BUDGET FYR 2017	BUDGET FYR 2018	*% CHANGE 17 - 18*
PERSONAL SVCS & EMPLOYEE BEN					
REGULAR EMPLOYEES	51.1100	205,049	216,416	223,808	*3.42%*
OVERTIME	51.1300	7,142	9,680	9,680	*0.00%*
TEMP STAFFING AGENCY	51.1402	27,542	35,000	35,000	*0.00%*
EMPLOYEE HOSP INSURANCE	51.2100	50,056	54,645	56,830	*4.00%*
SOCIAL SEC (FICA) CNTRIB	51.2200	14,896	19,974	20,539	*2.83%*
RETIREMENT CONTRIBUTIONS	51.2400	16,159	16,966	16,966	*0.00%*
UNEMPLOYMENT INSURANCE	51.2600	3,108	-	-	*N/A*
WORKERS' COMPENSATION	51.2700		-	29,586	*N/A*
OTHER EMPLOYEE BENEFITS	51.2900	1,296	500	500	*0.00%*
TOTAL PERS SVCS & EMPLOYEE BEN		**325,248**	**353,181**	**392,909**	***11.25%***
PURCHASED/CONTRACTED SERVICES					
UPC	52.1002	255	400	300	*-25.00%*
PROFESSIONAL	52.1200	2,192	2,160	2,160	*0.00%*
PHYSICANS & HOSPITALS	52.1202	301	300	420	*40.00%*
LEGAL FEES	52.1203	170	-	-	*N/A*
DRUG TESTING	52.1301	-	200	200	*0.00%*
GROUNDS MAINT CONTRACT	52.2142	122,862	122,562	115,562	*-5.71%*
NURSERY & LANDSCAPING	52.2143	597	500	500	*0.00%*
R/M - TIRE REPAIR	52.2210	1,028	1,800	1,800	*0.00%*
R/M - BUILDING UPKEEP	52.2220	1,226	1,500	1,300	*-13.33%*
R/M - VEHCILES	52.2230	8,527	8,883	5,600	*-36.96%*
R/M - EQUIPMENT	52.2240	47,975	35,000	40,000	*14.29%*
R/M - SYSTEM	52.2250	18,516	28,600	25,000	*-12.59%*
R/M - COMPUTER	52.2260	391	400	1,000	*150.00%*
INS CLAIM LIABILITY DED	52.3110	1,849	-	-	*N/A*
INTERNET SERVICES	52.3210	101	-	100	*N/A*
TELEPHONE-COMPUTER LINE	52.3230	2,655	3,150	2,700	*-14.29%*
TRAVEL	52.3500	300	500	600	*20.00%*
EDUCATION & TRAINING	52.3700	1,065	1,500	2,000	*33.33%*
OTHER (PURCHASED SRVCS)	52.3900	-	100	100	*0.00%*
DEPARTMENT UTILITY USAGE	52.3951	7,286	8,240	7,500	*-8.98%*
TOOLS	53.1110	1,374	1,200	1,700	*41.67%*
REGULAR SUPPLIES	53.1121	4,910	6,000	5,000	*-16.67%*
MAINT SUPPLIES	53.1122	1,549	2,625	1,800	*-31.43%*
CHEMICALS	53.1123	12,428	12,000	20,000	*66.67%*
OFFICE SUPPLIES	53.1190	1,192	700	1,000	*42.86%*
GASOLINE	53.1270	8,396	11,000	8,500	*-22.73%*
DIESEL	53.1280	9,591	15,750	12,000	*-23.81%*
RESALE - DRIVEWAY PIPE	53.1591	-	2,000	-	*-100.00%*
UNIFORMS	53.1730	2,586	2,500	2,600	*4.00%*
PAVING	53.1750	3,913	3,482	5,000	*43.60%*
TOTAL PURCHASED/CONTRACTED SVC		**263,235**	**273,052**	**264,442**	***-3.15%***

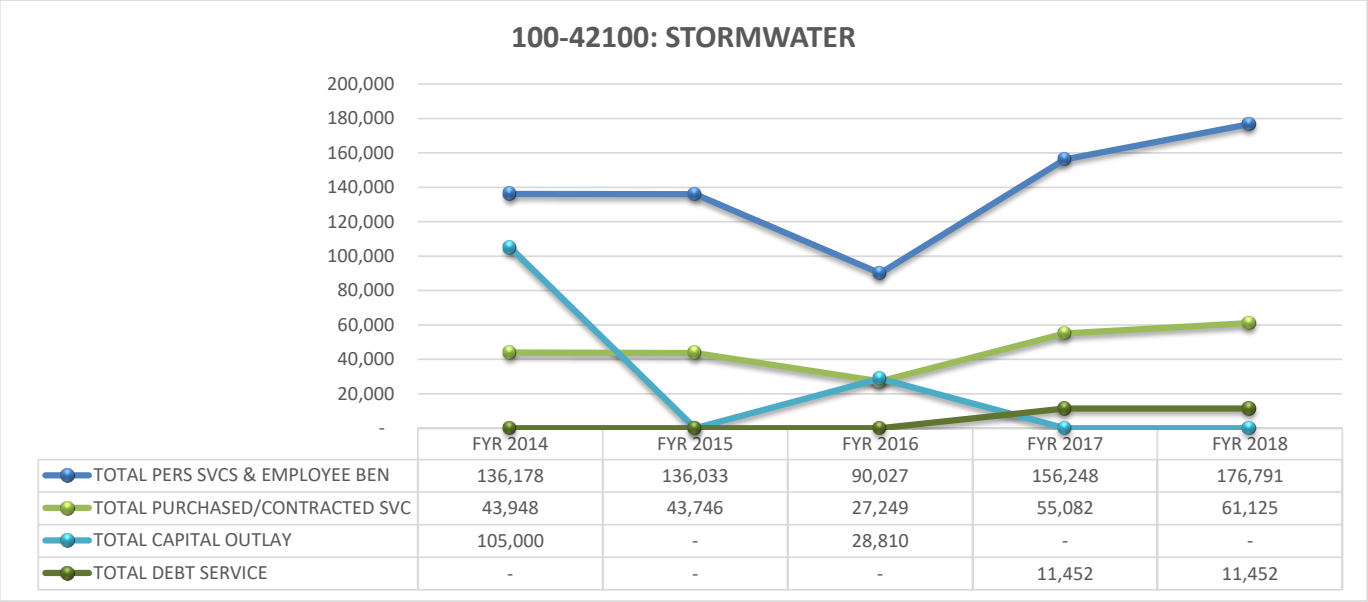
BUDGET WORKSHEET FISCAL YEAR 2018
100 GENERAL FUND
PROFIT & LOSS STATEMENT
42000 HIGHWAYS & STREETS

EXPENSES

		ACTUAL FYR 2016	BUDGET FYR 2017	BUDGET FYR 2018	*% CHANGE 17 - 18*
CAPITAL OUTLAY					
COMPUTERS	54.2400	2,484	-	-	*N/A*
EQUIPMENT	54.2500	9,900	-		*N/A*
TOTAL CAPITAL OUTLAY		**12,384**	**-**	**-**	***N/A***
DEBT SERVICE					
PRINC-CL-LEASES	58.1210	32,728	34,000	36,000	*5.88%*
INT-CL-LEASES	58.2210	1,250	810	1,000	*23.46%*
TOTAL DEBT SERVICE		**33,978**	**34,810**	**37,000**	***6.29%***
TOTAL EXPENSES		**634,845**	**661,043**	**694,351**	***5.04%***

BUDGET WORKSHEET FISCAL YEAR 2018
100 GENERAL FUND
PROFIT & LOSS STATEMENT
42100 STORMWATER

The storm water division includes Expenditures for collection and disposal of storm water drainage.



	FYR 2014	FYR 2015	FYR 2016	FYR 2017	FYR 2018
TOTAL PERS SVCS & EMPLOYEE BEN	136,178	136,033	90,027	156,248	176,791
TOTAL PURCHASED/CONTRACTED SVC	43,948	43,746	27,249	55,082	61,125
TOTAL CAPITAL OUTLAY	105,000	-	28,810	-	-
TOTAL DEBT SERVICE	-	-	-	11,452	11,452

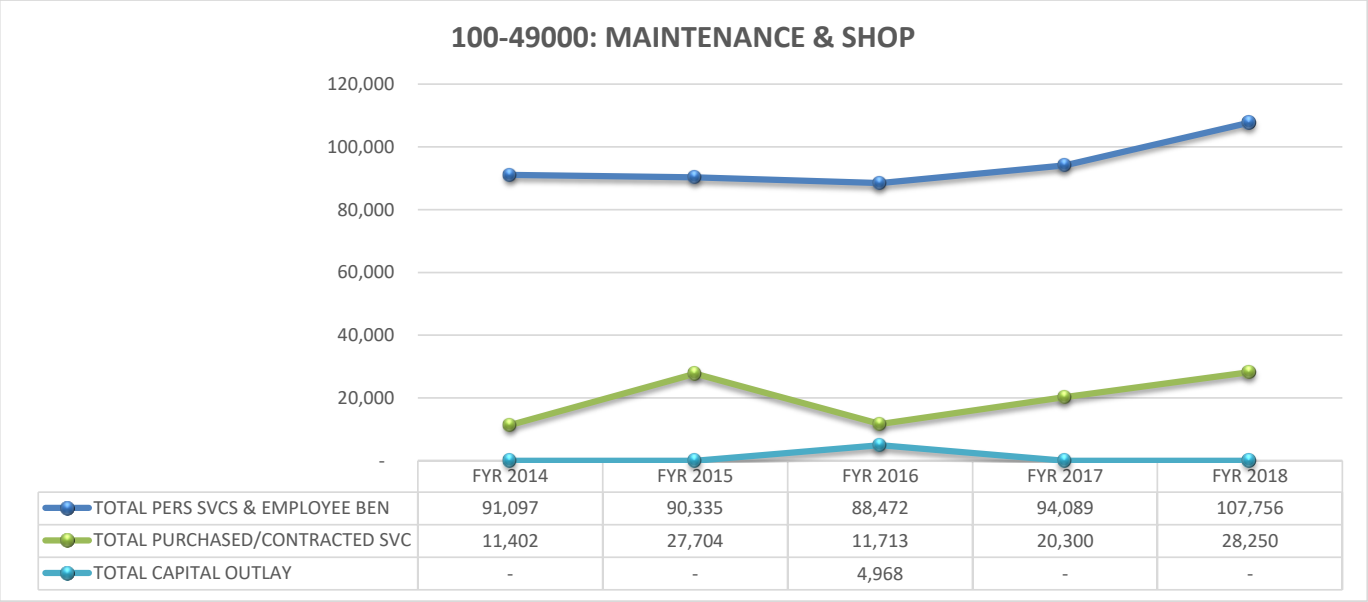
BUDGET WORKSHEET FISCAL YEAR 2018
100 GENERAL FUND
PROFIT & LOSS STATEMENT
42100 STORMWATER

EXPENSES

		ACTUAL FYR 2016	BUDGET FYR 2017	BUDGET FYR 2018	*% CHANGE 17 - 18*
PERSONAL SVCS & EMPLOYEE BEN					
REGULAR EMPLOYEES	51.1100	59,458	105,274	109,332	*3.85%*
OVERTIME	51.1300	2,757	4,000	4,200	*5.00%*
EMPLOYEE HOSP INSURANCE	51.2100	13,469	29,144	30,310	*4.00%*
SOCIAL SEC (FICA) CNTRIB	51.2200	4,627	8,359	8,685	*3.90%*
RETIREMENT CONTRIBUTIONS	51.2400	9,172	9,221	9,221	*0.00%*
WORKERS' COMPENSATION	51.2700	-	-	14,793	*N/A*
OTHER EMPLOYEE BENEFITS	51.2900	544	250	250	*0.00%*
TOTAL PERS SVCS & EMPLOYEE BEN		**90,027**	**156,248**	**176,791**	***13.15%***
PURCHASED/CONTRACTED SERVICES					
PHYSICANS & HOSPITALS	52.1202	85	125	125	*0.00%*
R/M - TIRE REPAIR	52.2210	468	500	500	*0.00%*
R/M - VEHCILES	52.2230	1,367	1,750	1,750	*0.00%*
R/M - EQUIPMENT	52.2240	8,597	10,000	10,000	*0.00%*
R/M - SYSTEM	52.2250	8,232	23,000	30,000	*30.43%*
R/M - COMPUTER	52.2260	-	250	250	*0.00%*
RENTAL OF EQUIP & VEHCLE	52.2320	-	7,000	7,000	*0.00%*
TELEPHONE-COMPUTER LINE	52.3230	491	400	400	*0.00%*
TRAVEL	52.3500	-	200	200	*0.00%*
EDUCATION & TRAINING	52.3700	285	400	400	*0.00%*
REGULAR SUPPLIES	53.1121	1,790	1,707	1,700	*-0.41%*
GASOLINE	53.1270	1,800	3,250	3,000	*-7.69%*
DIESEL	53.1280	3,080	5,000	4,500	*-10.00%*
MISC	53.1700	-	100	100	*0.00%*
UNIFORMS	53.1730	895	1,400	1,200	*-14.29%*
TOTAL PURCHASED/CONTRACTED SVC		**27,249**	**55,082**	**61,125**	***10.97%***
DEBT SERVICE					
PRINC-CL-LEASES	58.1210	-	10,847	10,847	*0.00%*
INT-CL-LEASES	58.2210	-	605	605	*0.00%*
TOTAL DEBT SERVICE		**-**	**11,452**	**11,452**	***0.00%***
TOTAL EXPENSES		**146,086**	**222,782**	**249,368**	***11.93%***

BUDGET WORKSHEET FISCAL YEAR 2018
100 GENERAL FUND
PROFIT & LOSS STATEMENT
49000 MAINTENANCE AND SHOP

All expenses for all activities involved in the operation of the city's maintenance shop are included in this division.



	FYR 2014	FYR 2015	FYR 2016	FYR 2017	FYR 2018
TOTAL PERS SVCS & EMPLOYEE BEN	91,097	90,335	88,472	94,089	107,756
TOTAL PURCHASED/CONTRACTED SVC	11,402	27,704	11,713	20,300	28,250
TOTAL CAPITAL OUTLAY	-	-	4,968	-	-

BUDGET WORKSHEET FISCAL YEAR 2018
100 GENERAL FUND
PROFIT & LOSS STATEMENT
49000 MAINTENANCE AND SHOP

EXPENSES

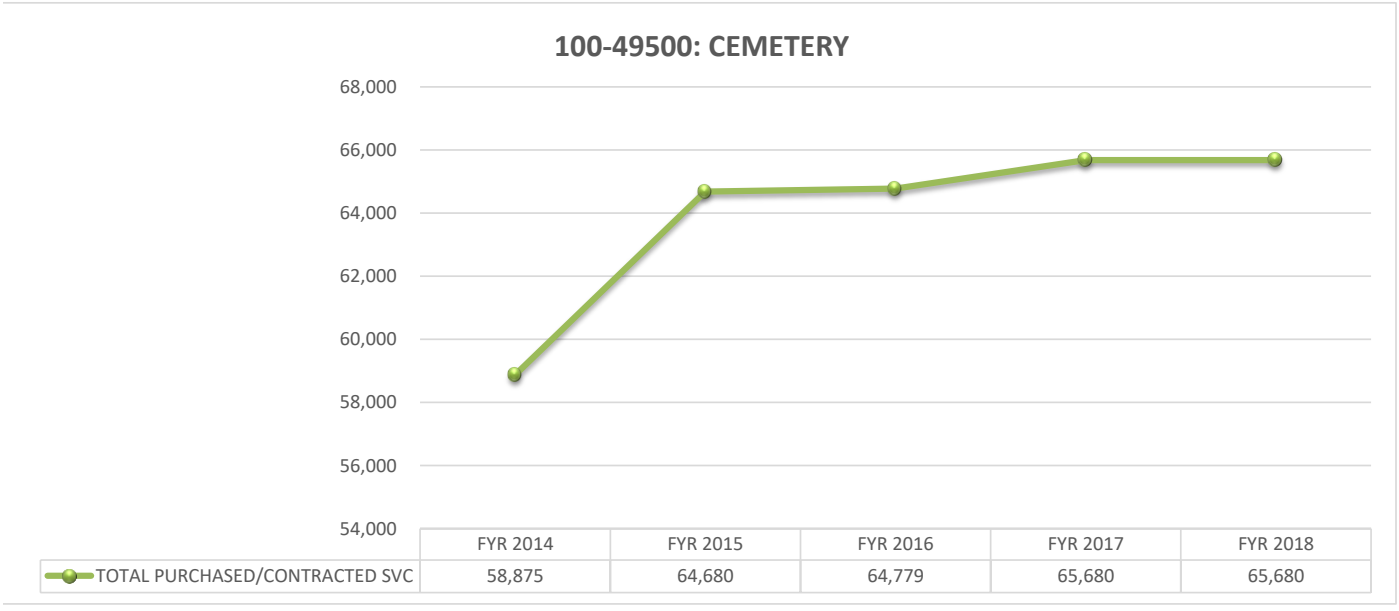
		ACTUAL FYR 2016	BUDGET FYR 2017	BUDGET FYR 2018	*% CHANGE 17 - 18*
PERSONAL SVCS & EMPLOYEE BEN					
REGULAR EMPLOYEES	51.1100	63,986	64,837	75,713	*16.77%*
OVERTIME	51.1300	57	4,200	2,000	*-52.38%*
EMPLOYEE HOSP INSURANCE	51.2100	14,182	14,572	15,155	*4.00%*
SOCIAL SEC (FICA) CNTRIB	51.2200	4,792	4,960	5,945	*19.86%*
RETIREMENT CONTRIBUTIONS	51.2400	5,385	5,420	5,420	*0.00%*
WORKERS' COMPENSATION	51.2700	-	-	3,423	*N/A*
OTHER EMPLOYEE BENEFITS	51.2900	70	100	100	*0.00%*
TOTAL PERS SVCS & EMPLOYEE BEN		**88,472**	**94,089**	**107,756**	***14.53%***
PURCHASED/CONTRACTED SERVICES					
PHYSICANS & HOSPITALS	52.1202	-	100	100	*0.00%*
DRUG TESTING	52.1301	-	100	100	*0.00%*
RADIOS,RADARS & REPAIRS	52.1305	-	100	200	*100.00%*
R/M - BUILDING UPKEEP	52.2220	1,341	2,000	12,000	*500.00%*
R/M - VEHCILES	52.2230	164	1,500	1,500	*0.00%*
R/M - EQUIPMENT	52.2240	1,060	1,500	1,000	*-33.33%*
R/M - COMPUTER	52.2260	941	500	500	*0.00%*
INTERNET SERVICES	52.3210	86	100	100	*0.00%*
TELEPHONE-COMPUTER LINE	52.3230	1,217	2,000	1,500	*-25.00%*
TRAVEL	52.3500	26	300	250	*-16.67%*
EDUCATION & TRAINING	52.3700	190	1,200	1,000	*-16.67%*
DEPARTMENT UTILITY USAGE	52.3951	2,617	3,500	3,000	*-14.29%*
TOOLS	53.1110	362	1,000	1,000	*0.00%*
REGULAR SUPPLIES	53.1121	373	2,000	2,000	*0.00%*
MAINT SUPPLIES	53.1122	375	500	500	*0.00%*
OFFICE SUPPLIES	53.1190	91	300	300	*0.00%*
GASOLINE	53.1270	1,904	2,500	2,000	*-20.00%*
DIESEL	53.1280	6	100	200	*100.00%*
UNIFORMS	53.1730	960	1,000	1,000	*0.00%*
TOTAL PURCHASED/CONTRACTED SVC		**11,713**	**20,300**	**28,250**	***39.16%***
TOTAL EXPENSES		**105,153**	**114,389**	**136,006**	***18.90%***

BUDGET WORKSHEET FISCAL YEAR 2018
100 GENERAL FUND
PROFIT & LOSS STATEMENT
49500 CEMETERY

EXPENSES

		ACTUAL FYR 2016	BUDGET FYR 2017	BUDGET FYR 2018	*% CHANGE 17 - 18*
PURCHASED/CONTRACTED SERVICES					
CEMETERY MAINT CONTRACT	52.2141	64,680	64,680	64,680	*0.00%*
R/M - SYSTEM	52.2250	99	1,000	1,000	*0.00%*
TOTAL PURCHASED/CONTRACTED SVC		**64,779**	**65,680**	**65,680**	***0.00%***

This division covers expenses for all activities involved in the day-to-day care of the cemetery grounds; perpetual care of grave sites; coordination for all funerals held on the grounds; and coordination of grave site preparation and completions.

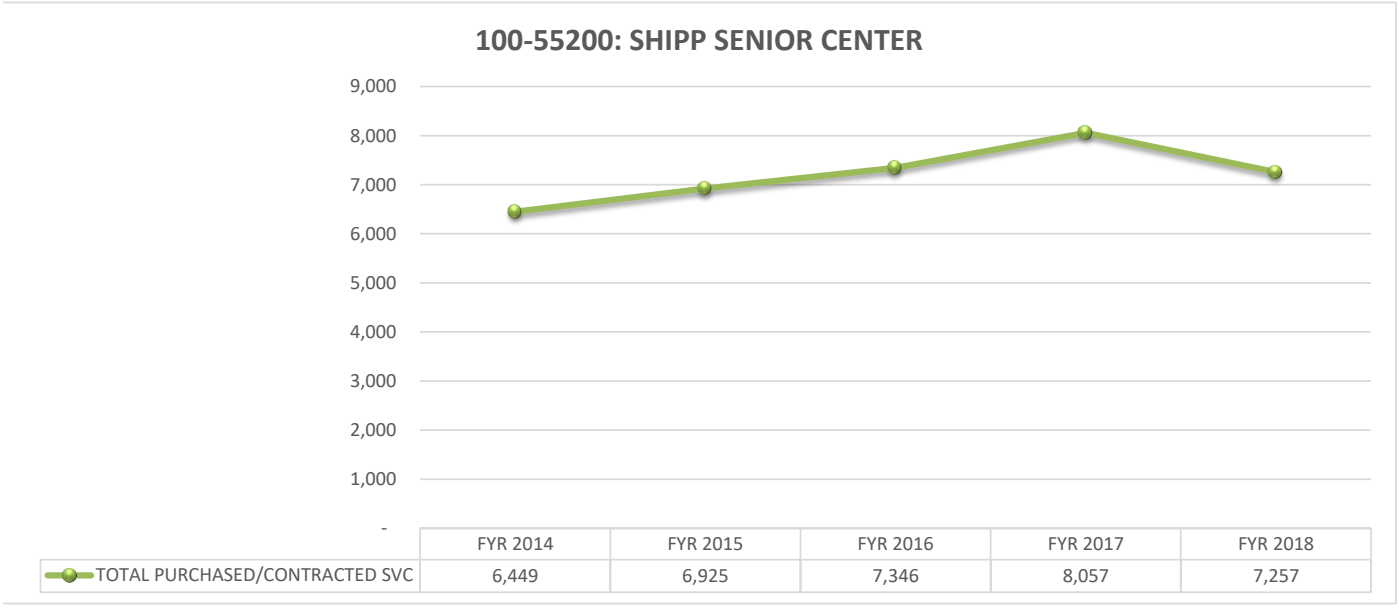


BUDGET WORKSHEET FISCAL YEAR 2018
100 GENERAL FUND
PROFIT & LOSS STATEMENT
55200 SENIOR CITIZENS CENTER

EXPENSES

		ACTUAL FYR 2016	BUDGET FYR 2017	BUDGET FYR 2018	*% CHANGE 17 - 18*
PURCHASED/CONTRACTED SERVICES					
R/M - BUILDING UPKEEP	52.2220	2,289	3,000	2,200	*-26.67%*
GENERAL INSURANCE	52.3100	5,057	5,057	5,057	*0.00%*
TOTAL PURCHASED/CONTRACTED SVC		**7,346**	**8,057**	**7,257**	***-9.93%***

The expenditures associated with the upkeep of, and activities at, the Shipp Senior Citizen Center are posted to this division.

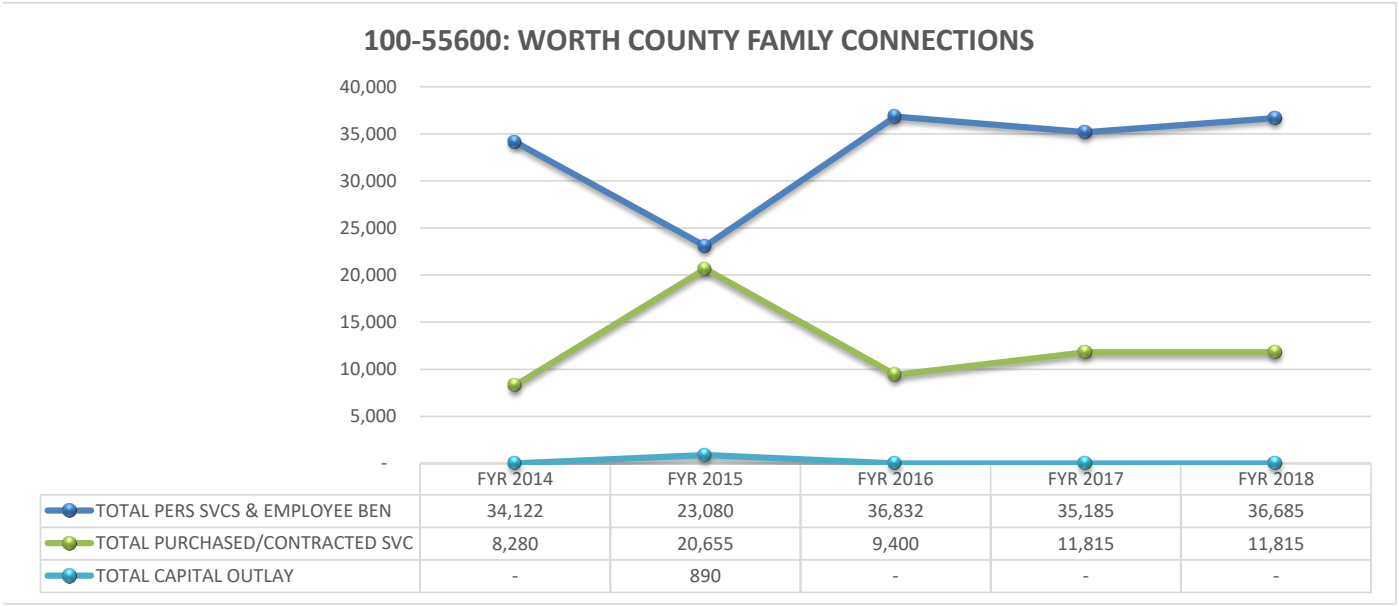


BUDGET WORKSHEET FISCAL YEAR 2018
100 GENERAL FUND
PROFIT & LOSS STATEMENT
55600 WORTH COUNTY FAMILY CONNECTIONS

EXPENSES

		ACTUAL FYR 2016	BUDGET FYR 2017	BUDGET FYR 2018	*% CHANGE 17 - 18*
PERSONAL SVCS & EMPLOYEE BEN					
REGULAR EMPLOYEES	51.1100	31,710	31,200	32,530	*4.26%*
EMPLOYEE HOSP INSURANCE	51.2100	14	-	-	*N/A*
SOCIAL SEC (FICA) CNTRIB	51.2200	2,425	2,387	2,489	*4.27%*
RETIREMENT CONTRIBUTIONS	51.2400	2,648	1,598	1,666	*4.26%*
OTHER EMPLOYEE BENEFITS	51.2900	35	-	-	*N/A*
TOTAL PERS SVCS & EMPLOYEE BEN		**36,832**	**35,185**	**36,685**	***4.26%***
PURCHASED/CONTRACTED SERVICES					
TELEPHONE-COMPUTER LINE	52.3230	1,080	960	960	*0.00%*
TRAVEL	52.3500	498	1,740	1,740	*0.00%*
REGULAR SUPPLIES	53.1121	2,926	4,965	4,965	*0.00%*
MISC-Summer Camp	53.1700	4,896	4,150	4,150	*0.00%*
TOTAL PURCHASED/CONTRACTED SVC		**9,400**	**11,815**	**11,815**	***0.00%***
TOTAL EXPENSES		**46,232**	**47,000**	**48,500**	***3.19%***

The expenditures associated with the administration of, and activities for, Worth County Family Connections are posted to this division.



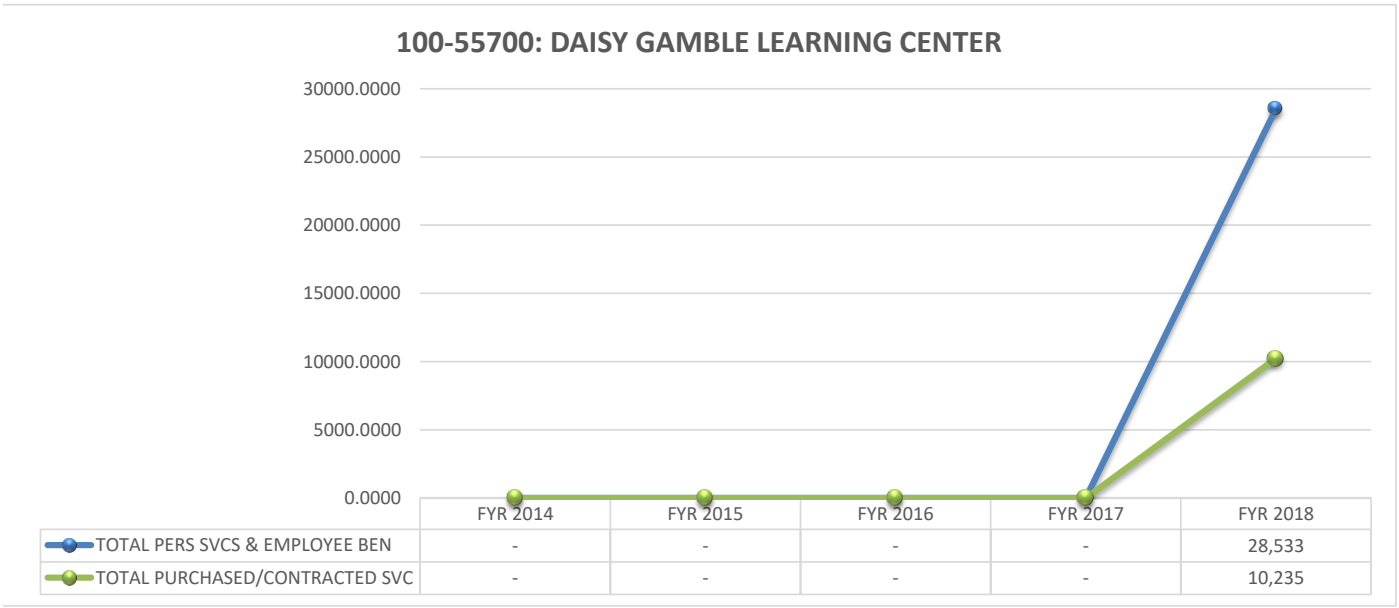
BUDGET WORKSHEET FISCAL YEAR 2018
100 GENERAL FUND
PROFIT & LOSS STATEMENT
55700 DAISY GAMBLE LRN CTR - AFTER SCH PROG

EXPENSES

		ACTUAL FYR 2016	BUDGET FYR 2017	BUDGET FYR 2018	*% CHANGE 17 - 18*
PERSONAL SVCS & EMPLOYEE BEN					
REGULAR EMPLOYEES	51.1100	-	-	26,505	*N/A*
SOCIAL SEC (FICA) CNTRIB	51.2200	-	-	2,028	*N/A*
TOTAL PERS SVCS & EMPLOYEE BEN		**-**	**-**	**28,533**	***N/A***
PURCHASED/CONTRACTED SERVICES					
R/M - EQUIPMENT	52.2240	-	-	1,000	*N/A*
INTERNET SERVICES	52.3210	-	-	1,320	*N/A*
TELEPHONE-COMPUTER LINE	52.3230	-	-	480	*N/A*
DEPARTMENT UTILITY USAGE	52.3951	-	-	1,520	*N/A*
REGULAR SUPPLIES	53.1121	-	-	2,765	*N/A*
FOOD & ENTERTAINMENT	53.1300	-	-	3,150	*N/A*
TOTAL PURCHASED/CONTRACTED SVC		**-**	**-**	**10,235**	***N/A***
TOTAL EXPENSES		**-**	**-**	**38,768**	***N/A***

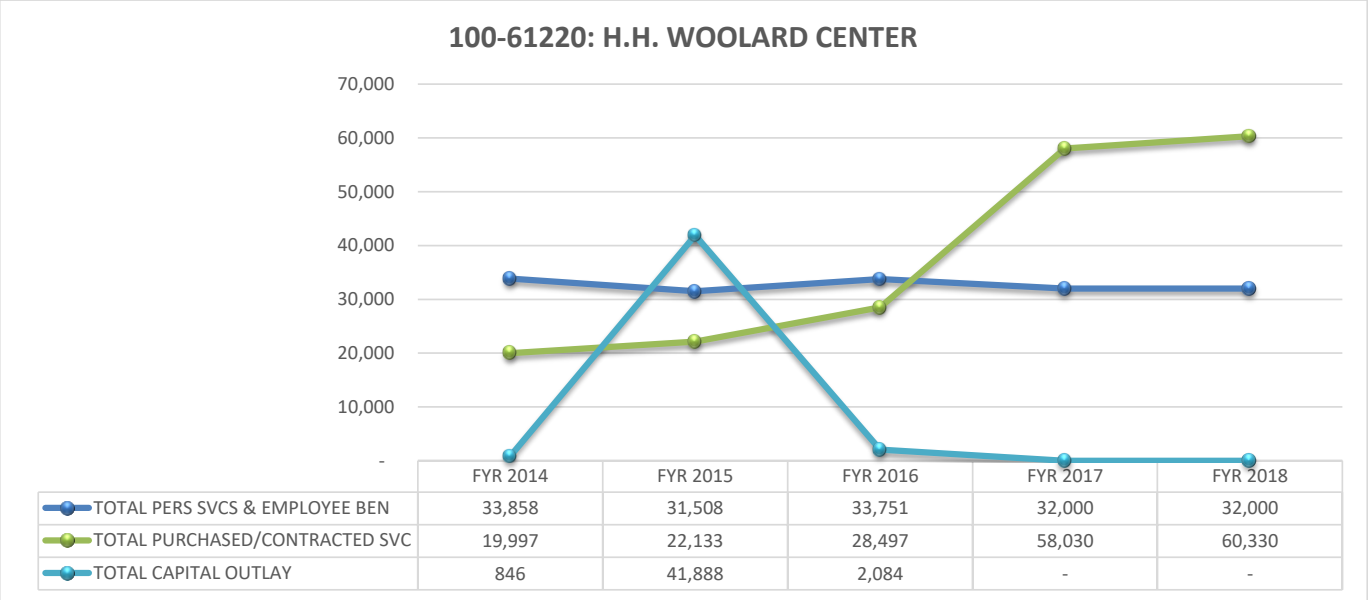
The expenditures associated with the upkeep of, and activities at, the Daisy Gamble Community Center are posted to this division.

The Daisy Gamble Center is new for 2018.



BUDGET WORKSHEET FISCAL YEAR 2018
100 GENERAL FUND
PROFIT & LOSS STATEMENT
61220 PARTICIPANT RECREATION HHW CENTER

Expenditures for the administration, upkeep, and activities of the city's recreation program are included in this division.



	FYR 2014	FYR 2015	FYR 2016	FYR 2017	FYR 2018
TOTAL PERS SVCS & EMPLOYEE BEN	33,858	31,508	33,751	32,000	32,000
TOTAL PURCHASED/CONTRACTED SVC	19,997	22,133	28,497	58,030	60,330
TOTAL CAPITAL OUTLAY	846	41,888	2,084	-	-

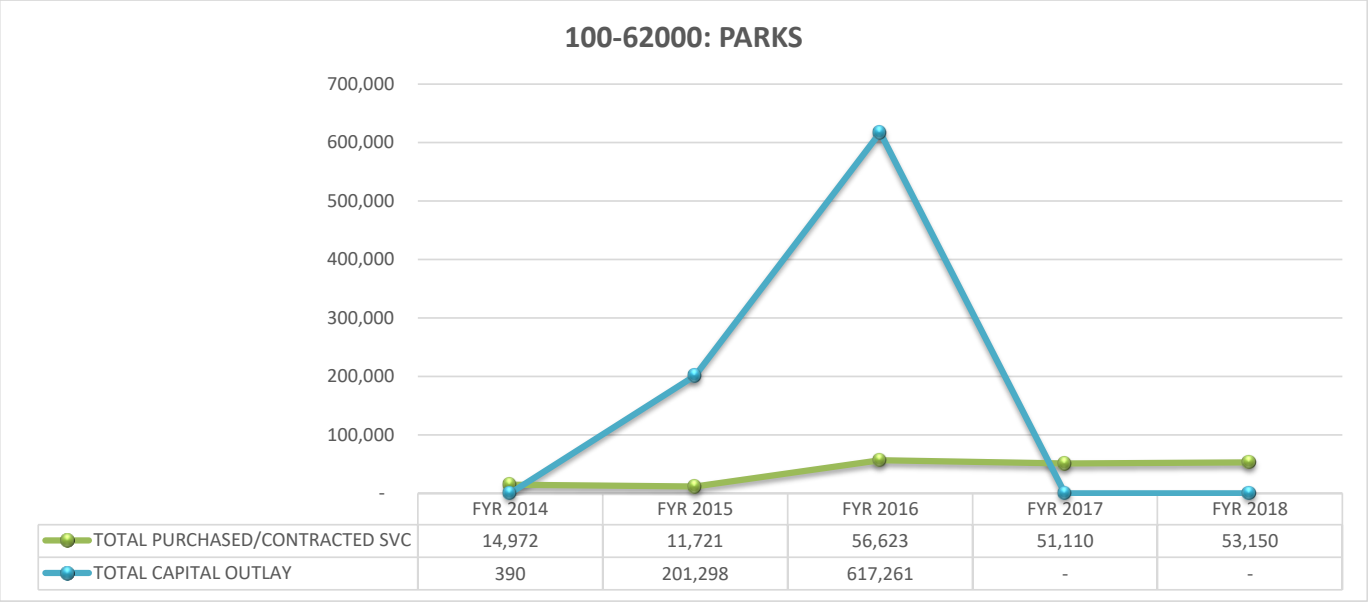
BUDGET WORKSHEET FISCAL YEAR 2018
100 GENERAL FUND
PROFIT & LOSS STATEMENT
61220 PARTICIPANT RECREATION HHW CENTER

EXPENSES

		ACTUAL FYR 2016	BUDGET FYR 2017	BUDGET FYR 2018	*% CHANGE 17 - 18*
PERSONAL SVCS & EMPLOYEE BEN					
TEMP STAFFING AGENCY	51.1402	33,751	32,000	32,000	*0.00%*
TOTAL PERS SVCS & EMPLOYEE BEN		**33,751**	**32,000**	**32,000**	***0.00%***
PURCHASED/CONTRACTED SERVICES					
PROFESSIONAL	52.1200	217	1,820	3,640	*100.00%*
PHYSICANS & HOSPITALS	52.1202	35	60	60	*0.00%*
R/M - BUILDING UPKEEP	52.2220	3,064	3,000	3,000	*0.00%*
R/M - EQUIPMENT	52.2240	1,887	1,650	1,650	*0.00%*
R/M - SYSTEM	52.2250	5,131	500	500	*0.00%*
R/M - COMPUTER	52.2260	-	300	300	*0.00%*
TELEPHONE-COMPUTER LINE	52.3230	1,248	1,500	1,980	*32.00%*
DEPARTMENT UTILITY USAGE	52.3951	11,723	10,700	10,700	*0.00%*
REGULAR SUPPLIES	53.1121	4,133	2,300	2,300	*0.00%*
MAINT SUPPLIES	53.1122	732	400	400	*0.00%*
OFFICE SUPPLIES	53.1190	273	800	800	*0.00%*
BANK S/C	53.1710	54	-	-	*N/A*
Boys and Girls Club Contingency	57.9001	-	35,000	35,000	*0.00%*
TOTAL PURCHASED/CONTRACTED SVC		**28,497**	**58,030**	**60,330**	***3.96%***
CAPITAL OUTLAY					***N/A***
EQUIPMENT	54.2500	2,084	-	-	*N/A*
TOTAL CAPITAL OUTLAY		**2,084**	**-**	**-**	***N/A***
TOTAL EXPENSES		**64,332**	**90,030**	**92,330**	***2.55%***

BUDGET WORKSHEET FISCAL YEAR 2018
100 GENERAL FUND
PROFIT & LOSS STATEMENT
62000 PARKS

All expenditures for public parks, public squares, and similar ornamental areas are posted to this division. This includes supervision and administration of park activities and facilities as well as operating and maintaining facilities.



	FYR 2014	FYR 2015	FYR 2016	FYR 2017	FYR 2018
TOTAL PURCHASED/CONTRACTED SVC	14,972	11,721	56,623	51,110	53,150
TOTAL CAPITAL OUTLAY	390	201,298	617,261	-	-

BUDGET WORKSHEET FISCAL YEAR 2018
100 GENERAL FUND
PROFIT & LOSS STATEMENT
62000 PARKS

EXPENSES

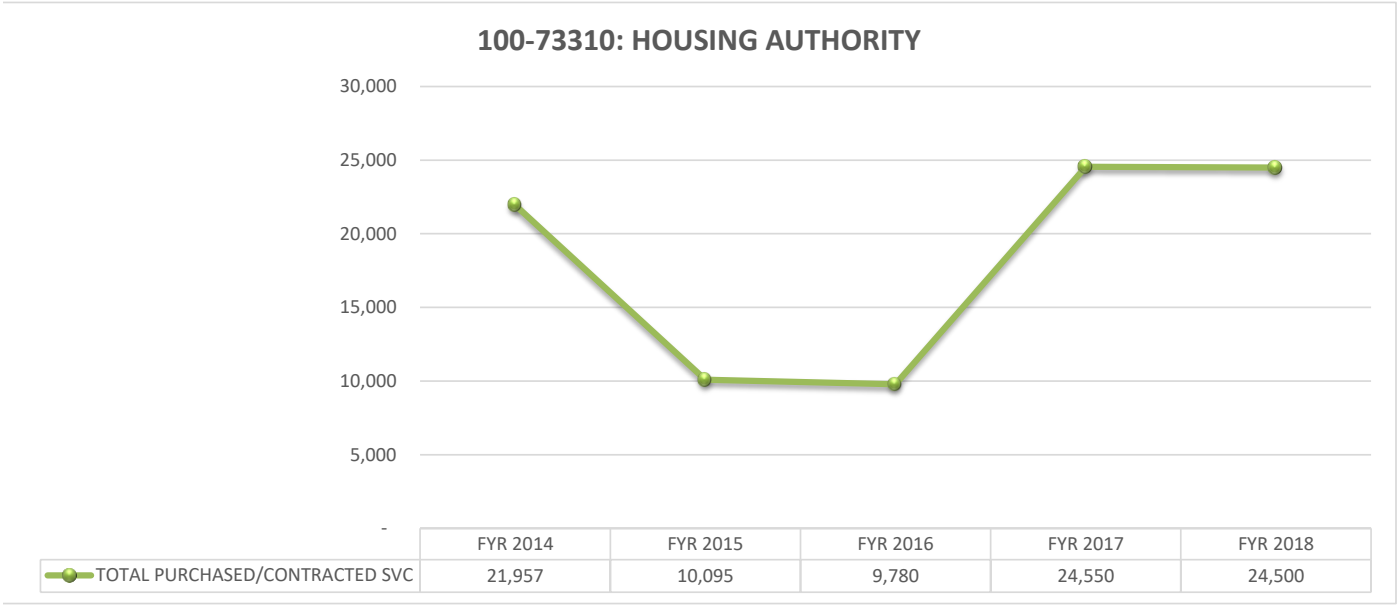
		ACTUAL FYR 2016	BUDGET FYR 2017	BUDGET FYR 2018	*% CHANGE 17 - 18*
PURCHASED/CONTRACTED SERVICES					
R/M - BUILDING UPKEEP	52.2220	735	750	750	*0.00%*
R/M - VEHCILES	52.2230	-	-	1,000	*N/A*
R/M - EQUIPMENT	52.2240	1,122	1,000	-	*-100.00%*
R/M - SYSTEM	52.2250	639	3,000	3,000	*0.00%*
R/M SYS - SHIPP PARK	52.2251	13,219	5,000	5,000	*0.00%*
R/M SYS - JEFFORDS PARK	52.2259	1,260	1,200	2,000	*66.67%*
R/M Sys - SPLASH PARK	52.2261	4,855	3,500	3,500	*0.00%*
R/M Sys - Irene P Hall Park	52.2262	720	2,000	3,000	*50.00%*
DEPARTMENT UTILITY USAGE	52.3951	8,168	8,000	8,500	*6.25%*
UTILITY USAGE-SPLASH PARK	52.3957	24,935	25,000	25,000	*0.00%*
TOOLS	53.1110	-		-	*N/A*
REGULAR SUPPLIES	53.1121	448	700	1,200	*71.43%*
MAINT SUPPLIES	53.1122	312	360	200	*-44.44%*
DIESEL	53.1280	-	400	-	*-100.00%*
BANK S/C	53.1710	210	200	-	*-100.00%*
TOTAL PURCHASED/CONTRACTED SVC		**56,623**	**51,110**	**53,150**	***3.99%***
CAPITAL OUTLAY					
SITE IMPROVEMENTS	54.1200	1,320	-	-	*N/A*
SPLASH PK 205 W KELLY ST	54.1210	233,807	-	-	*N/A*
IRENE P HALL ON W ST RENV	54.1212	173,116	-	-	*N/A*
GERVAISSE LAWHORNE PARK	54.1213	33,666	-	-	*N/A*
607 WEST PINSON ST RENOVA	54.1214	175,352	-	-	*N/A*
TOTAL CAPITAL OUTLAY		**617,261**	**-**	**-**	***N/A***
TOTAL EXPENSES		**673,884**	**51,110**	**53,150**	***3.99%***

BUDGET WORKSHEET FISCAL YEAR 2018
100 GENERAL FUND
PROFIT & LOSS STATEMENT
73310 HOUSING AUTHORITY

EXPENSES

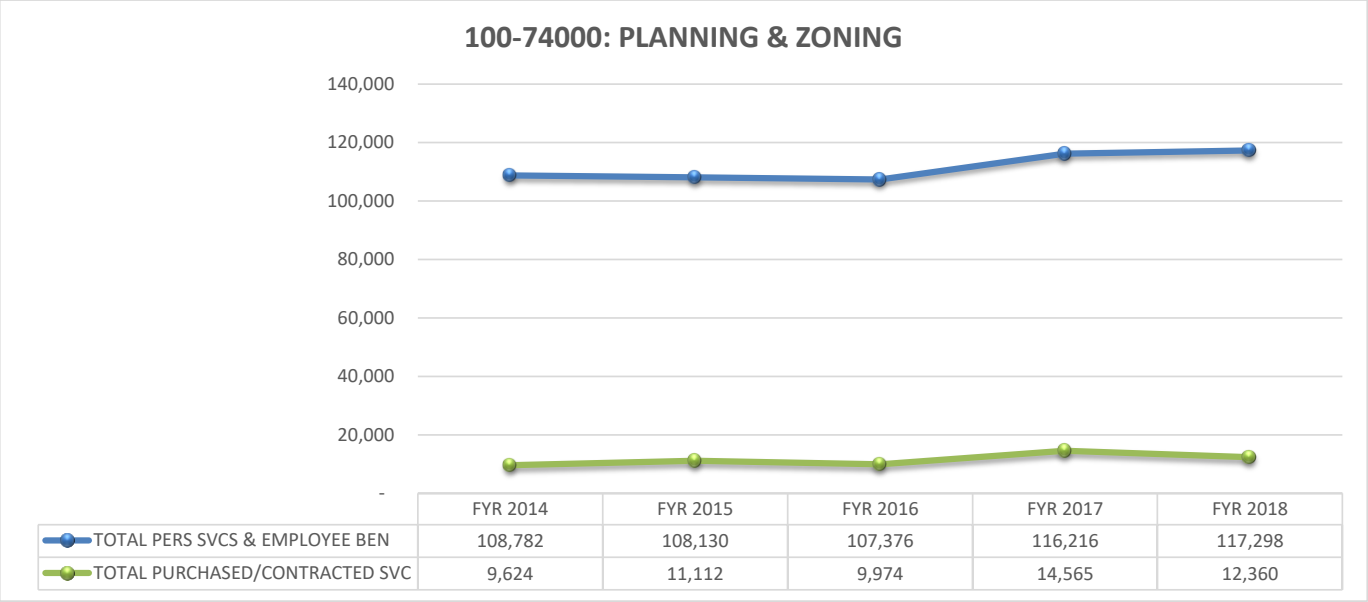
		ACTUAL FYR 2016	BUDGET FYR 2017	BUDGET FYR 2018	*% CHANGE 17 - 18*
PURCHASED/CONTRACTED SERVICES					
GASOLINE	53.1270	9,780	24,500	24,500	*0.00%*
DIESEL	53.1280	-	50	-	*-100.00%*
TOTAL PURCHASED/CONTRACTED SVC		**9,780**	**24,550**	**24,500**	***-0.20%***

This division includes expenditures for the acquisition, furnishing, maintenance, and operation of the government's public housing for low-income persons.



BUDGET WORKSHEET FISCAL YEAR 2018
100 GENERAL FUND
PROFIT & LOSS STATEMENT
74000 PLANNING & ZONING

This division includes expenditures for developing and implementing a comprehensive plan or land use plan for the community including the costs of the government's planner. This activity also would include administration of zoning ordinances or other ordinances intended to manage land use within the city's jurisdiction.



	FYR 2014	FYR 2015	FYR 2016	FYR 2017	FYR 2018
TOTAL PERS SVCS & EMPLOYEE BEN	108,782	108,130	107,376	116,216	117,298
TOTAL PURCHASED/CONTRACTED SVC	9,624	11,112	9,974	14,565	12,360

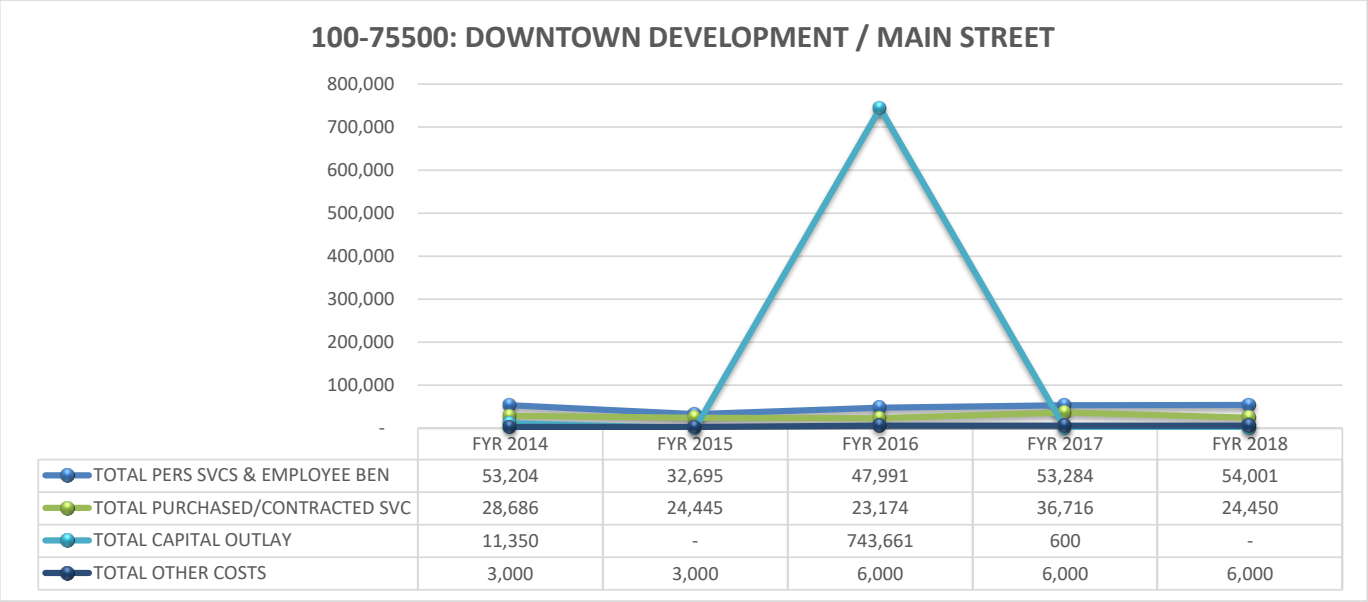
BUDGET WORKSHEET FISCAL YEAR 2018
100 GENERAL FUND
PROFIT & LOSS STATEMENT
74000 PLANNING & ZONING

EXPENSES

		ACTUAL FYR 2016	BUDGET FYR 2017	BUDGET FYR 2018	*% CHANGE 17 - 18*
PERSONAL SVCS & EMPLOYEE BEN					
REGULAR EMPLOYEES	51.1100	80,218	82,356	82,956	*0.73%*
OVERTIME	51.1300	-	5,500	5,500	*0.00%*
EMPLOYEE HOSP INSURANCE	51.2100	14,209	14,572	15,155	*4.00%*
SOCIAL SEC (FICA) CNTRIB	51.2200	6,008	6,721	6,347	*-5.56%*
RETIREMENT CONTRIBUTIONS	51.2400	6,851	6,817	7,090	*4.00%*
OTHER EMPLOYEE BENEFITS	51.2900	90	250	250	*0.00%*
TOTAL PERS SVCS & EMPLOYEE BEN		**107,376**	**116,216**	**117,298**	***0.93%***
PURCHASED/CONTRACTED SERVICES					
PROFESSIONAL	52.1200	1,045	1,080	2,000	*85.19%*
PHYSICANS & HOSPITALS	52.1202	50	70	60	*-14.29%*
DRUG TESTING	52.1301	-	140	100	*-28.57%*
RADIOS,RADARS & REPAIRS	52.1305	-	500	200	*-60.00%*
R/M - BUILDING UPKEEP	52.2220	16	200	100	*-50.00%*
R/M - VEHCILES	52.2230	72	1,000	1,000	*0.00%*
R/M - EQUIPMENT	52.2240	157	300	-	*-100.00%*
R/M - COMPUTER	52.2260	502	1,000	200	*-80.00%*
RENTAL OF LAND & BUILDNG	52.2310	1,500	-	500	*N/A*
COPIER	52.2321	-	100	100	*0.00%*
INTERNET SERVICES	52.3210	86	500	250	*-50.00%*
POSTAGE	52.3220	13	50	50	*0.00%*
TELEPHONE-COMPUTER LINE	52.3230	1,691	1,500	1,500	*0.00%*
ADVERTISING	52.3300	1,216	900	500	*-44.44%*
TRAVEL	52.3500	479	2,500	1,700	*-32.00%*
DUES & MEMBERSHIPS	52.3600	100	300	200	*-33.33%*
EDUCATION & TRAINING	52.3700	570	1,500	1,500	*0.00%*
DEPARTMENT UTILITY USAGE	52.3951	490	-	-	*N/A*
REGULAR SUPPLIES	53.1121	54	200	100	*-50.00%*
MAINT SUPPLIES	53.1122	-	200	100	*-50.00%*
OFFICE SUPPLIES	53.1190	665	550	550	*0.00%*
GASOLINE	53.1270	471	800	700	*-12.50%*
COMMUNITY RELATIONS	53.1320	517	575	550	*-4.35%*
MISC	53.1700	-	100	100	*0.00%*
UNIFORMS	53.1730	280	500	300	*-40.00%*
TOTAL PURCHASED/CONTRACTED SVC		**9,974**	**14,565**	**12,360**	***-15.14%***
TOTAL EXPENSES		**117,350**	**130,781**	**129,658**	***-0.86%***

BUDGET WORKSHEET FISCAL YEAR 2018
100 GENERAL FUND
PROFIT & LOSS STATEMENT
75500 MAIN STREET (DOWNTOWN DEVELOPMENT AUTH)

Expenditures to develop the downtown areas of the city are recorded in this division.



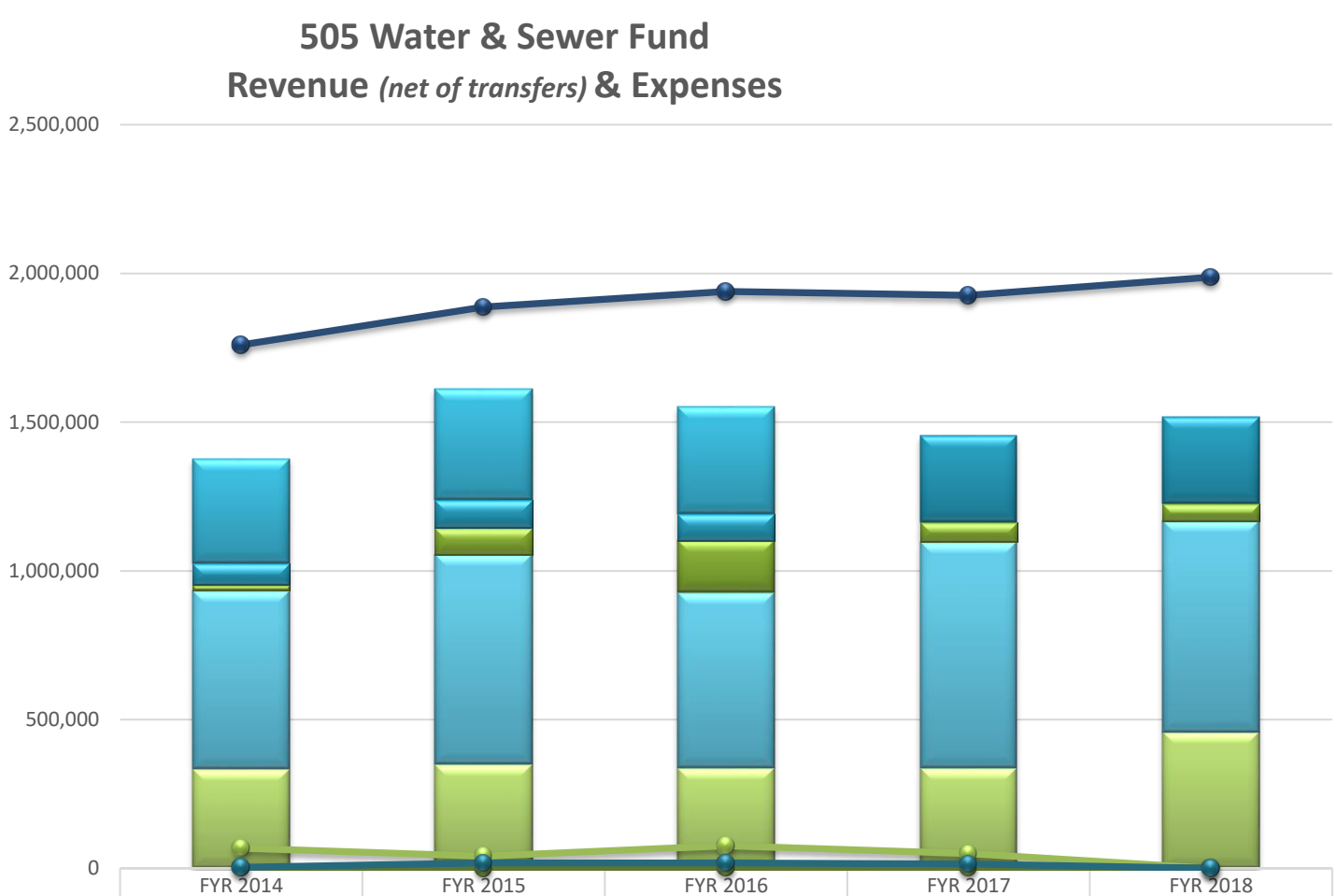
	FYR 2014	FYR 2015	FYR 2016	FYR 2017	FYR 2018
TOTAL PERS SVCS & EMPLOYEE BEN	53,204	32,695	47,991	53,284	54,001
TOTAL PURCHASED/CONTRACTED SVC	28,686	24,445	23,174	36,716	24,450
TOTAL CAPITAL OUTLAY	11,350	-	743,661	600	-
TOTAL OTHER COSTS	3,000	3,000	6,000	6,000	6,000

BUDGET WORKSHEET FISCAL YEAR 2018
100 GENERAL FUND
PROFIT & LOSS STATEMENT
75500 MAIN STREET (DOWNTOWN DEVELOPMENT AUTH)

EXPENSES

		ACTUAL FYR 2016	BUDGET FYR 2017	BUDGET FYR 2018	*% CHANGE 17 - 18*
PERSONAL SVCS & EMPLOYEE BEN					
REGULAR EMPLOYEES	51.1100	35,292	35,961	35,961	*0.00%*
OVERTIME	51.1300	-	3,967	3,967	*0.00%*
EMPLOYEE HOSP INSURANCE	51.2100	6,964	7,286	7,577	*3.99%*
SOCIAL SEC (FICA) CNTRIB	51.2200	2,649	2,751	3,054	*11.01%*
RETIREMENT CONTRIBUTIONS	51.2400	2,971	3,069	3,192	*4.01%*
OTHER EMPLOYEE BENEFITS	51.2900	115	250	250	*0.00%*
TOTAL PERS SVCS & EMPLOYEE BEN		**47,991**	**53,284**	**54,001**	***1.35%***
PURCHASED/CONTRACTED SERVICES					
GA CITIES WEEK	52.1181	2,010	1,500	1,500	*0.00%*
PHYSICANS & HOSPITALS	52.1202	25	50	50	*0.00%*
R/M - BUILDING UPKEEP	52.2220	1,316	1,316	1,000	*-24.01%*
R/M - VEHCILES	52.2230	118	600	250	*-58.33%*
R/M - EQUIPMENT	52.2240	154	200	150	*-25.00%*
R/M - COMPUTER	52.2260	384	800	700	*-12.50%*
RENTAL OF LAND & BUILDNG	52.2310	1,950	3,000	3,000	*0.00%*
COPIER	52.2321	595	600	600	*0.00%*
INTERNET SERVICES	52.3210	86	150	150	*0.00%*
POSTAGE	52.3220	6	300	200	*-33.33%*
TELEPHONE-COMPUTER LINE	52.3230	1,304	2,500	1,500	*-40.00%*
ADVERTISING	52.3300	1,641	5,000	2,400	*-52.00%*
REWARDS - DTDV	52.3302	119	500	300	*-40.00%*
TRAVEL	52.3500	1,909	2,000	1,000	*-50.00%*
DUES & MEMBERSHIPS	52.3600	537	600	550	*-8.33%*
EDUCATION & TRAINING	52.3700	905	2,500	1,500	*-40.00%*
OTHER (PURCHASED SRVCS)	52.3900	-	1,000	100	*-90.00%*
DEPARTMENT UTILITY USAGE	52.3951	1,709	1,400	1,400	*0.00%*
REGULAR SUPPLIES	53.1121	6	2,000	-	*-100.00%*
MAINT SUPPLIES	53.1122	584	500	1,200	*140.00%*
OFFICE SUPPLIES	53.1190	188	1,000	400	*-60.00%*
GASOLINE	53.1270	500	2,000	500	*-75.00%*
DIESEL	53.1280	298	-	500	*N/A*
FOOD & ENTERTAINMENT	53.1300	441	800	800	*0.00%*
COMMUNITY RELATIONS	53.1320	4,475	6,000	4,500	*-25.00%*
MISC	53.1700	1,895	200	100	*-50.00%*
UNIFORMS	53.1730	19	200	100	*-50.00%*
TOTAL PURCHASED/CONTRACTED SVC		**23,174**	**36,716**	**24,450**	***-33.41%***
CAPITAL OUTLAY					
SITE IMPROVEMENT-DEPOT	54.1208	743,661	-	-	*N/A*
COMPUTERS	54.2400	-	600	-	*-100.00%*
TOTAL CAPITAL OUTLAY		**743,661**	**600**	**-**	***-100.00%***
OTHER COSTS					
DOWNTOWN DEV AUTHORITY	57.2017	6,000	6,000	6,000	*0.00%*
TOTAL OTHER COSTS		**6,000**	**6,000**	**6,000**	***0.00%***
TOTAL EXPENSES		**820,826**	**96,600**	**84,451**	***-12.58%***

Revenues are shown by the trend lines while expenses are shown by the stacked columns.



	FYR 2014	FYR 2015	FYR 2016	FYR 2017	FYR 2018
TOTAL DEP/AMORTIZATION	350,721	374,448	360,354	-	-
TOTAL DEBT SERVICE	73,246	93,118	89,862	291,140	291,140
TOTAL OTHER COSTS	19,026	90,488	176,041	67,000	58,040
TOTAL PURCHASED/CONTRACTED SVC	598,755	705,672	587,636	760,585	710,308
TOTAL PERS SVCS & EMPLOYEE BEN	334,595	348,809	338,044	335,587	457,462
TOTAL INTERGOVERNMENTAL	67,479	40,277	75,946	50,000	-
TOTAL CHARGES FOR SERVICES	1,759,715	1,887,429	1,939,606	1,926,011	1,987,543
TOTAL INTEREST REVENUES	1,193	761	1,565	2,000	2,000
TOTAL MISCELLANEOUS	3,000	18,000	18,000	15,000	-

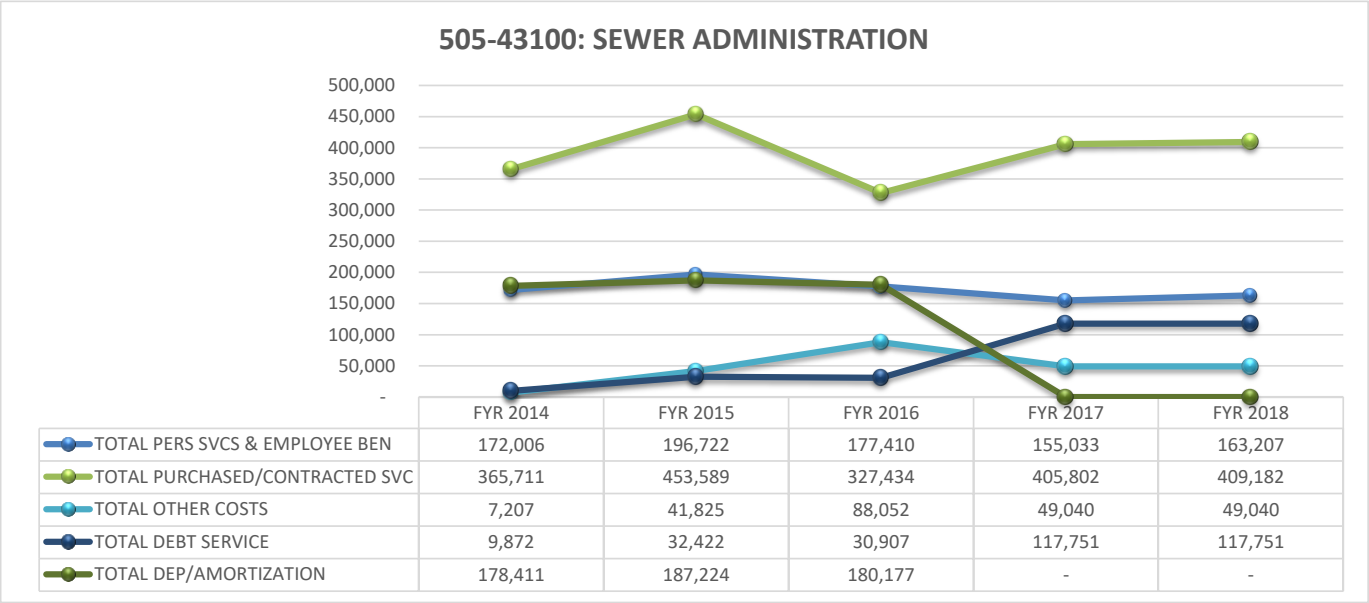
BUDGET WORKSHEET FISCAL YEAR 2018
PROFIT & LOSS STATEMENT
505 WATER & SEWER FUND

REVENUES

		ACTUAL FYR 2016	BUDGET FYR 2017	BUDGET FYR 2018	*% CHANGE 17 - 18*
INTERGOVERNMENTAL					
STATE GOV GRANTS					
GEFA 12-002 WSRF	33.4115	75,946	-	-	*N/A*
GEFA DWSRF 14-005	33.4117	-	50,000	-	*-100.00%*
STATE GOV GRANTS		**75,946**	**50,000**	**-**	***-100.00%***
TOTAL INTERGOVERNMENTAL		**75,946**	**50,000**	**-**	***-100.00%***
CHARGES FOR SERVICES					
UTILITIES/ENTERPRISE					
WATER REV	34.4211	976,922	971,106	991,687	*2.12%*
WATER TAPS	34.4212	370	9,000	9,000	*0.00%*
WATER S/C	34.4213	3,035	3,065	3,065	*0.00%*
WATER REV - CITY USE	34.4214	17,225	10,713	15,000	*40.02%*
WATER REV - ISABELLA	34.4215	69,347	68,866	67,000	*-2.71%*
SEWER REV	34.4256	839,072	836,032	841,071	*0.60%*
SEWER TAPS	34.4257	450	600	2,200	*266.67%*
PLUMBING INSPECT FEE	34.4258	420	945	900	*-4.76%*
SEWER REV - CITY USE	34.4259	17,317	9,534	16,000	*67.82%*
PENALTIES	34.4260	13,627	12,850	14,000	*8.95%*
OTHER REVENUES	34.4265	1,821	3,000	27,320	*810.67%*
TOTAL UTILITIES/ENTERPRISE		**1,939,606**	**1,925,711**	**1,987,243**	***3.20%***
OTHER CHARGES FOR SERVICES					
BAD CHECK FEES	34.9300	-	300	300	*0.00%*
TOTAL OTH CHARGES FOR SERVICES		**-**	**300**	**300**	***0.00%***
TOTAL CHARGES FOR SERVICES		**1,939,606**	**1,926,011**	**1,987,543**	***3.19%***
INTEREST REVENUES					
INT INCOME ACCTS	36.1001	1,565	2,000	2,000	*0.00%*
TOTAL INTEREST REVENUES		**1,565**	**2,000**	**2,000**	***0.00%***
MISCELLANEOUS					
OTHER-MISCELLANEOUS					
POULAN PECAN	38.9022	18,000	15,000	-	*-100.00%*
TOTAL MISCELLANEOUS		**18,000**	**15,000**	**-**	***-100.00%***
INTERFUND TRANSFERS					
TRANSFERS - GF (SEWER)	39.1101	-	(403,364)	(129,399)	*-67.92%*
TRANSFER - GF (WATER)	39.1114	(490,000)	(135,335)	(343,194)	*153.59%*
TOTAL INTERFUND TRANSFERS		**(490,000)**	**(538,699)**	**(472,593)**	***-12.27%***
TOTAL REVENUES		**1,545,117**	**1,454,312**	**1,516,950**	***4.31%***

BUDGET WORKSHEET FISCAL YEAR 2018
505 WATER & SEWER FUND
PROFIT & LOSS STATEMENT
43100 SEWER ADMINISTRATION

The Sewer Administration division includes expenditures for the general administrative direction of sanitation activities. This includes the expenditures incurred in the collection and disposal of sewage.



	FYR 2014	FYR 2015	FYR 2016	FYR 2017	FYR 2018
TOTAL PERS SVCS & EMPLOYEE BEN	172,006	196,722	177,410	155,033	163,207
TOTAL PURCHASED/CONTRACTED SVC	365,711	453,589	327,434	405,802	409,182
TOTAL OTHER COSTS	7,207	41,825	88,052	49,040	49,040
TOTAL DEBT SERVICE	9,872	32,422	30,907	117,751	117,751
TOTAL DEP/AMORTIZATION	178,411	187,224	180,177	-	-

BUDGET WORKSHEET FISCAL YEAR 2018
505 WATER & SEWER FUND
PROFIT & LOSS STATEMENT
43100 SEWER ADMINISTRATION

EXPENDITURES/EXPENSES

		ACTUAL FYR 2016	BUDGET FYR 2017	BUDGET FYR 2018	*% CHANGE 17 - 18*
PERSONAL SVCS & EMPLOYEE BEN					
REGULAR EMPLOYEES	51.1100	123,907	101,754	104,807	*3.00%*
OVERTIME	51.1300	3,464	5,000	5,000	*0.00%*
EMPLOYEE HOSPITAL INS	51.2100	25,223	25,501	26,521	*4.00%*
SOCIAL SEC (FICA) CNTRIB	51.2200	9,706	8,167	8,400	*2.85%*
RETIREMENT	51.2400	14,931	14,401	14,401	*0.00%*
WORKERS' COMPENSATION	51.2700	-	-	3,868	*N/A*
OTHER EMPLOYEE BENEFITS	51.2900	179	210	210	*0.00%*
TOTAL PERS SVCS & EMPLOYEE BEN		**177,410**	**155,033**	**163,207**	***5.27%***
PURCHASED/CONTRACTED SERVICES					
UPC	52.1002	122	350	230	*-34.29%*
PROFESSIONAL	52.1200	68	5,000	5,000	*0.00%*
PHYSICANS & HOSPITALS	52.1202	325	200	350	*75.00%*
LEGAL FEES	52.1203	-	2,500	2,000	*-20.00%*
ALTAHAMA LAB FEES	52.1204	41,532	50,000	50,000	*0.00%*
ENGINEERING FEES	52.1207	2,456	5,000	5,000	*0.00%*
DRUG TESTING	52.1301	-	100	100	*0.00%*
GEFA ADMIN FEE 12-002 SEW	52.1317	1,545	-	-	*N/A*
Repairs and Maintenance	52.2200	68	200	200	*0.00%*
R/M - TIRE REPAIR	52.2210	-	-	300	*N/A*
R/M - BUILDING UPKEEP	52.2220	2,967	15,000	5,000	*-66.67%*
R/M - VEHICLES	52.2230	2,685	5,000	5,000	*0.00%*
R/M - EQUIPMENT	52.2240	12,117	15,000	10,000	*-33.33%*
TREAMENT POND EQUIP	52.2241	-	-	5,000	*N/A*
LAS EQUIPMENT	52.2242	355	6,000	5,000	*-16.67%*
R/M - SYSTEM	52.2250	13,274	20,000	15,000	*-25.00%*
SEWER REHAB	52.2251	21,311	-	5,000	*N/A*
TAPS	52.2252	349	5,000	5,000	*0.00%*
LAGOON	52.2254	15,000	20,000	15,000	*-25.00%*
LAS - SPRAYFIELD	52.2255	21,293	20,000	15,000	*-25.00%*
LAS - IRRIGATION	52.2256	-	-	25,000	*N/A*
SUB-STATIONS - Lift Stations	52.2257	9,580	30,000	-	*-100.00%*
EXT & IMPROVEMENTS	52.2258	-	10,000	7,000	*-30.00%*
R/M - COMPUTER	52.2260	85	1,500	1,500	*0.00%*
SECURITY LIGHTS - P/S	52.2294	668	-	500	*N/A*
RENTAL OF EQUIP & VEHCLE	52.2320	507	1,000	1,500	*50.00%*
COPIER	52.2321	464	1,000	1,000	*0.00%*
SMALL EQUIP	52.2322	1,053	2,000	2,000	*0.00%*
LARGE EQUIPMENT	52.2323	-	1,000	5,000	*400.00%*
GENERAL INSURANCE	52.3100	38,389	37,052	37,052	*0.00%*
INS CLAIM LIABILITY DED	52.3110	1,110	-	-	*N/A*
COMMUNICATIONS	52.3200	-	-	4,500	*N/A*
INTERNET SERVICES	52.3210	54	500	500	*0.00%*
POSTAGE	52.3220	458	800	500	*-37.50%*
TELEPHONE-COMPUTER LINE	52.3230	1,881	3,000	2,100	*-30.00%*

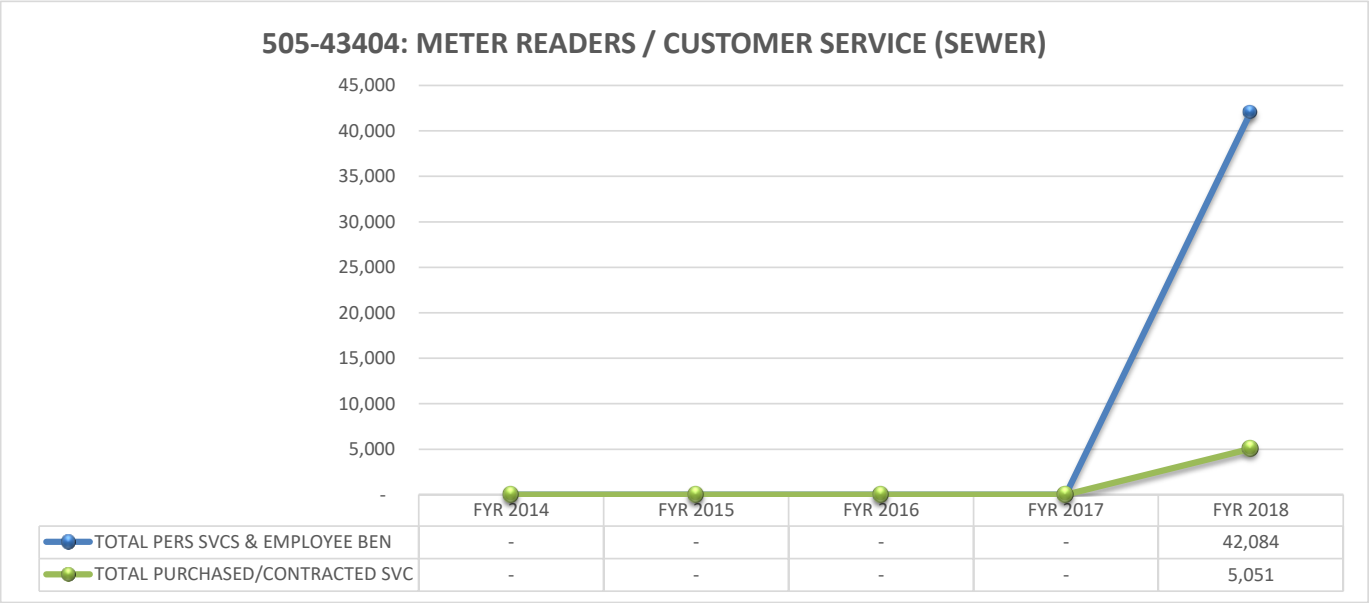
BUDGET WORKSHEET FISCAL YEAR 2018
505 WATER & SEWER FUND
PROFIT & LOSS STATEMENT
43100 SEWER ADMINISTRATION

EXPENDITURES/EXPENSES

		ACTUAL FYR 2016	BUDGET FYR 2017	BUDGET FYR 2018	*% CHANGE 17 - 18*
TRAVEL	52.3500	1,703	2,000	1,500	*-25.00%*
EDUCATION & TRAINING	52.3700	1,422	1,500	2,000	*33.33%*
DEPARTMENT UTILITY USAGE	52.3951	112,925	110,000	125,000	*13.64%*
TOOLS	53.1110	2,659	5,000	5,000	*0.00%*
REGULAR SUPPLIES	53.1121	3,739	6,500	6,500	*0.00%*
MAINT SUPPLIES	53.1122	442	700	700	*0.00%*
CHEMICALS	53.1123	1,415	5,000	15,000	*200.00%*
SAFETY SUPPLIES	53.1124	2,175	2,000	2,000	*0.00%*
PIPE	53.1160	-	-	2,000	*N/A*
OFFICE SUPPLIES	53.1190	466	700	500	*-28.57%*
GASOLINE	53.1270	6,426	8,000	7,000	*-12.50%*
DIESEL	53.1280	2,663	4,000	3,000	*-25.00%*
FOOD & ENTERTAINMENT	53.1300	-	100	50	*-50.00%*
W & S MISC	53.1700	-	100	100	*0.00%*
UNIFORMS	53.1730	1,683	3,000	2,500	*-16.67%*
TOTAL PURCHASED/CONTRACTED SVC		**327,434**	**405,802**	**409,182**	***0.83%***
DEPRECIATION/AMORTIZATION					
DEPRECIATION	56.1000	180,177	-	-	*N/A*
TOTAL DEP/AMORTIZATION		**180,177**	**-**	**-**	***N/A***
OTHER COSTS					
BAD DEBTS					
BAD DEBTS	57.4000	7,305	8,000	8,000	*0.00%*
TOTAL BAD DEBTS		**7,305**	**8,000**	**8,000**	***0.00%***
CITY MATCH FUNDS					
CDBG 13-P-X-159-2-5559	57.2905	75,602	-	-	*N/A*
CDBG 15P-X-159-2-5754	57.2906	5,145	-	-	*N/A*
CDBG 15 PROFESSIONAL ENGINEERING	57.2907	-	38,440	38,440	*0.00%*
CDBG 15 ACQUISITION	57.2908	-	2,600	2,600	*0.00%*
TOTAL CITY MATCH FUNDS		**80,747**	**41,040**	**41,040**	***0.00%***
TOTAL OTHER COSTS		**88,052**	**49,040**	**49,040**	***0.00%***
DEBT SERVICE					
PRIN - GEFA - CWSRF2012	58.2131	-	58,570	58,570	*0.00%*
PRIN GEFA 2011L08WJ	58.2160	-	10,954	10,954	*0.00%*
INT-GEFA LOAN-CWSRF2012	58.2231	21,792	24,994	24,994	*0.00%*
INT GEFA 2011L08WJ	58.2260	9,115	8,680	8,680	*0.00%*
PRINCIPAL - EXCAVATOR	58.2262	-	12,293	12,293	*0.00%*
INTEREST - EXCAVATOR	58.2264	-	2,260	2,260	*0.00%*
TOTAL DEBT SERVICE		**30,907**	**117,751**	**117,751**	***0.00%***
TOTAL EXPENDITURES/EXPENSES		**803,980**	**727,626**	**739,180**	***1.59%***

BUDGET WORKSHEET FISCAL YEAR 2018
505 WATER & SEWER FUND
PROFIT & LOSS STATEMENT
43404 METER READERS / CUSTOMER SERVICE

This division includes expenditures incurred in the provision of customer service to Sewer customers. A portion (16%) of the expenses for customer service representatives at City Hall are posted to this division. This allocation is new to fiscal year 2018.



	FYR 2014	FYR 2015	FYR 2016	FYR 2017	FYR 2018
TOTAL PERS SVCS & EMPLOYEE BEN	-	-	-	-	42,084
TOTAL PURCHASED/CONTRACTED SVC	-	-	-	-	5,051

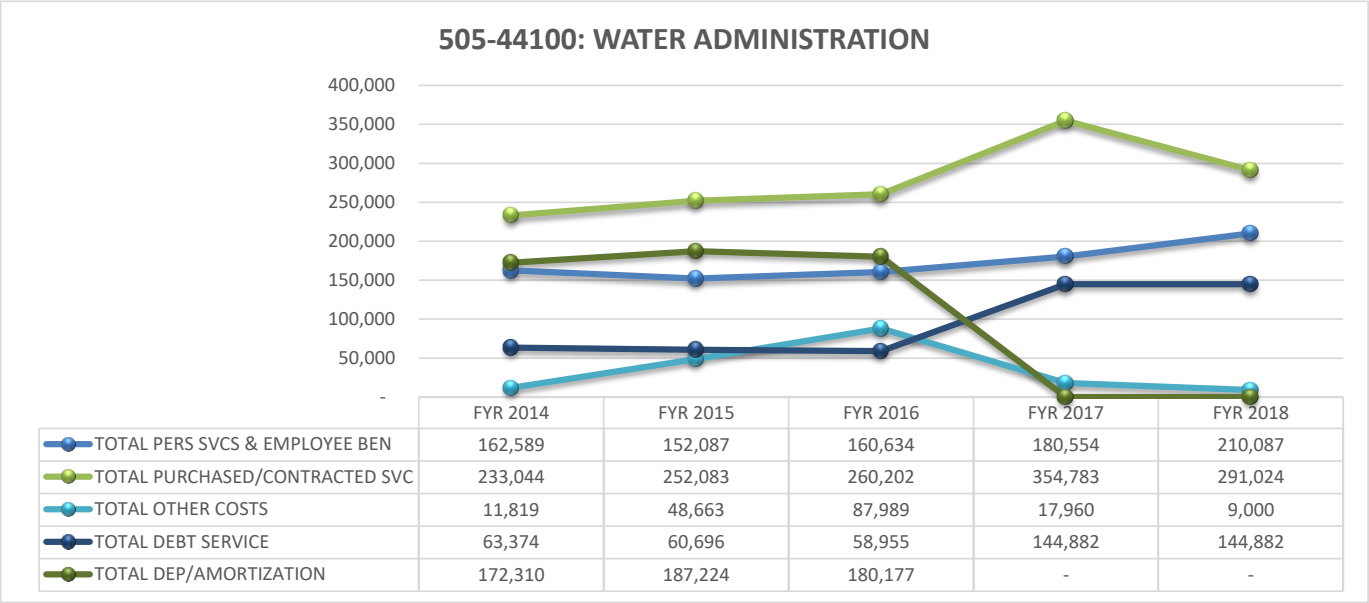
BUDGET WORKSHEET FISCAL YEAR 2018
505 WATER & SEWER FUND
PROFIT & LOSS STATEMENT
43404 METER READERS / CUSTOMER SERVICE

EXPENDITURES/EXPENSES

		ACTUAL FYR 2016	BUDGET FYR 2017	BUDGET FYR 2018	*% CHANGE 17 - 18*
PERSONAL SVCS & EMPLOYEE BEN					
REGULAR EMPLOYEES	51.1100	-	-	25,858	*N/A*
TEMPORARY EMPLOYEES	51.1200	-	-	1,667	*N/A*
OVERTIME	51.1300	-	-	1,534	*N/A*
TEMP STAFFING AGENCY	51.1402	-	-	667	*N/A*
EMPLOYEE HOSPITAL INS	51.2100	-	-	7,433	*N/A*
SOCIAL SEC (FICA) CNTRIB	51.2200	-	-	2,274	*N/A*
RETIREMENT	51.2400	-	-	2,230	*N/A*
WORKERS' COMPENSATION	51.2700	-	-	254	*N/A*
OTHER EMPLOYEE BENEFITS	51.2900	-	-	167	*N/A*
TOTAL PERS SVCS & EMPLOYEE BEN		**-**	**-**	**42,084**	***N/A***
PURCHASED/CONTRACTED SERVICES					
PHYSICANS & HOSPITALS	52.1202	-	-	33	*N/A*
DRUG TESTING	52.1301	-	-	3	*N/A*
R/M - VEHICLES	52.2230	-	-	250	*N/A*
R/M - EQUIPMENT	52.2240	-	-	667	*N/A*
R/M - COMPUTER	52.2260	-	-	984	*N/A*
COPIER	52.2321	-	-	100	*N/A*
POSTAGE MACHINE	52.2324	-	-	100	*N/A*
INS CLAIM LIABILITY DED	52.3110	-	-	33	*N/A*
INTERNET SERVICES	52.3210	-	-	23	*N/A*
POSTAGE	52.3220	-	-	517	*N/A*
TELEPHONE-COMPUTER LINE	52.3230	-	-	533	*N/A*
ADVERTISING	52.3300	-	-	400	*N/A*
FLORIST	52.3910	-	-	8	*N/A*
TOOLS	53.1110	-	-	50	*N/A*
REGULAR SUPPLIES	53.1121	-	-	150	*N/A*
MAINT SUPPLIES	53.1122	-	-	500	*N/A*
GASOLINE	53.1270	-	-	533	*N/A*
UNIFORMS	53.1730	-	-	167	*N/A*
TOTAL PURCHASED/CONTRACTED SVC		**-**	**-**	**5,051**	***N/A***
TOTAL EXPENDITURES/EXPENSES		**-**	**-**	**47,135**	***N/A***

BUDGET WORKSHEET FISCAL YEAR 2018
505 WATER & SEWER FUND
PROFIT & LOSS STATEMENT
44100 WATER ADMINISTRATION

The Water Administration division includes all expenditures associated with the supply, treatment, and distribution of water.



	FYR 2014	FYR 2015	FYR 2016	FYR 2017	FYR 2018
TOTAL PERS SVCS & EMPLOYEE BEN	162,589	152,087	160,634	180,554	210,087
TOTAL PURCHASED/CONTRACTED SVC	233,044	252,083	260,202	354,783	291,024
TOTAL OTHER COSTS	11,819	48,663	87,989	17,960	9,000
TOTAL DEBT SERVICE	63,374	60,696	58,955	144,882	144,882
TOTAL DEP/AMORTIZATION	172,310	187,224	180,177	-	-

BUDGET WORKSHEET FISCAL YEAR 2018
505 WATER & SEWER FUND
PROFIT & LOSS STATEMENT
44100 WATER ADMINISTRATION

EXPENDITURES/EXPENSES

		ACTUAL FYR 2016	BUDGET FYR 2017	BUDGET FYR 2018	*% CHANGE 17 - 18*
PERSONAL SVCS & EMPLOYEE BEN					
REGULAR EMPLOYEES	51.1100	110,459	123,998	127,718	*3.00%*
OVERTIME	51.1300	5,860	11,000	11,000	*0.00%*
EMPLOYEE HOSPITAL INS	51.2100	24,821	25,501	26,521	*4.00%*
SOCIAL SEC (FICA) CNTRIB	51.2200	8,711	10,327	12,641	*22.41%*
RETIREMENT	51.2400	10,338	9,428	9,428	*0.00%*
WORKERS' COMPENSATION	51.2700	-	-	22,479	*N/A*
OTHER EMPLOYEE BENEFITS	51.2900	445	300	300	*0.00%*
TOTAL PERS SVCS & EMPLOYEE BEN		**160,634**	**180,554**	**210,087**	***16.36%***
PURCHASED/CONTRACTED SERVICES					
UPC	52.1002	133	300	200	*-33.33%*
PROFESSIONAL	52.1200	29	-	-	*N/A*
PHYSICANS & HOSPITALS	52.1202	360	200	200	*0.00%*
ENGINEERING FEES	52.1207	2,456	5,000	5,000	*0.00%*
ENGINEERING FEES DWSRF 14 - 005	52.1221	-	50,000	-	*-100.00%*
DRUG TESTING	52.1301	-	-	100	*N/A*
DRINKING WATER FEES	52.1303	9,710	9,860	10,000	*1.42%*
GEFA ADMIN FEE 2011L08WJ	52.1316	9,357	-	-	*N/A*
R/M - TIRE REPAIR	52.2210	-	-	500	*N/A*
R/M - BUILDING UPKEEP	52.2220	102	2,500	2,500	*0.00%*
R/M - VEHICLES	52.2230	109	4,000	4,000	*0.00%*
R/M - EQUIPMENT	52.2240	2,149	4,000	3,000	*-25.00%*
R/M - SYSTEM	52.2250	17,017	4,000	4,000	*0.00%*
EXT & IMPROVEMENTS	52.2258	2,688	8,000	6,000	*-25.00%*
R/M - COMPUTER	52.2260	198	800	500	*-37.50%*
R/M - WELLS	52.2270	11,088	20,000	20,000	*0.00%*
R/M - TANKS	52.2271	45,123	47,500	47,500	*0.00%*
SMALL EQUIPMENT	52.2322	2,145	2,200	2,200	*0.00%*
LARGE EQUIPMENT	52.2323	-		3,000	*N/A*
GENERAL INSURANCE	52.3100	38,389	36,023	37,824	*5.00%*
INTERNET SERVICES	52.3210	43	100	100	*0.00%*
POSTAGE	52.3220	929	1,500	1,500	*0.00%*
TELEPHONE-COMPUTER LINE	52.3230	2,805	2,500	2,500	*0.00%*
ADVERTISING	52.3300	45	1,500	1,000	*-33.33%*
TRAVEL	52.3500	4,763	4,000	4,000	*0.00%*
DUES & MEMBERSHIPS	52.3600	764	1,000	1,000	*0.00%*
EDUCATION & TRAINING	52.3700	2,389	3,000	2,500	*-16.67%*
OTHER (PURCHASED SRVCS)	52.3900	60	500	500	*0.00%*
FLORIST	52.3910	17	50	100	*100.00%*
PUBLIC AWARENESS	52.3922	558	1,200	1,000	*-16.67%*
DEPARTMENT UTILITY USAGE	52.3951	50,238	50,000	50,000	*0.00%*
TOOLS	53.1110	971	3,500	1,500	*-57.14%*
REGULAR SUPPLIES	53.1121	8,684	5,000	5,000	*0.00%*
MAINT SUPPLIES	53.1122	373	650	500	*-23.08%*
CHEMICALS	53.1123	18,671	25,000	30,000	*20.00%*
SAFETY SUPPLIES	53.1124	189	-	300	*N/A*

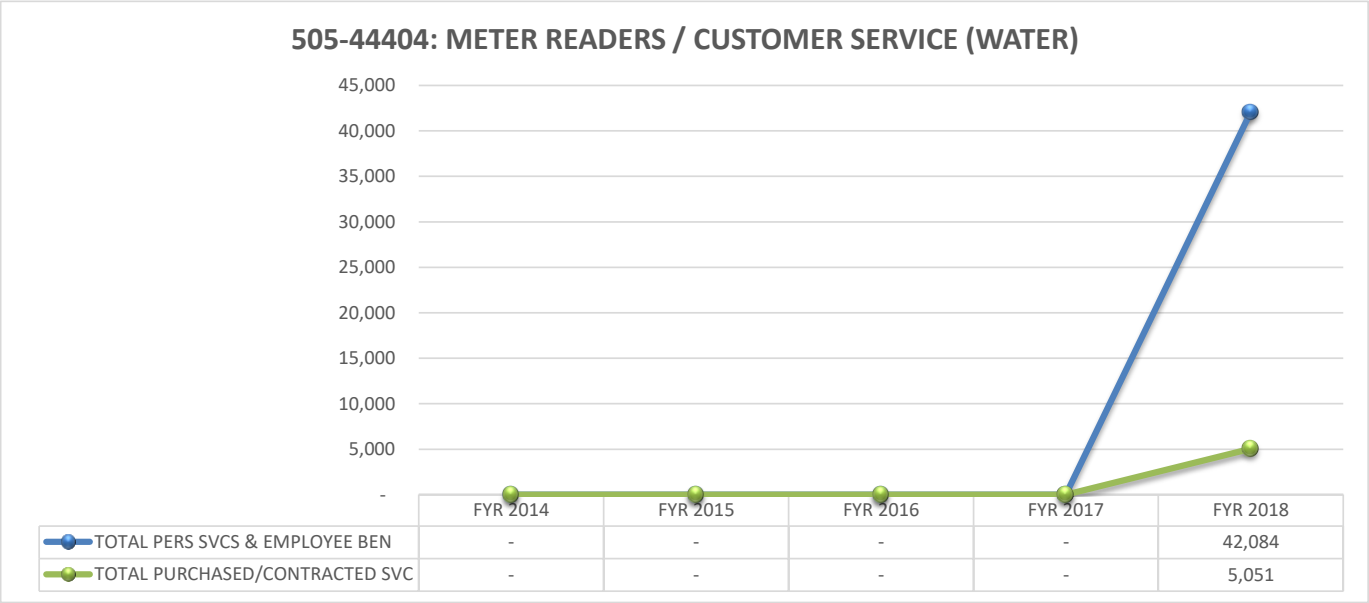
BUDGET WORKSHEET FISCAL YEAR 2018
505 WATER & SEWER FUND
PROFIT & LOSS STATEMENT
44100 WATER ADMINISTRATION

EXPENDITURES/EXPENSES

		ACTUAL FYR 2016	BUDGET FYR 2017	BUDGET FYR 2018	*% CHANGE 17 - 18*
CABLE & WIRE	53.1130	-	1,000	1,000	*0.00%*
REGULAR HARDWARE	53.1141	5,521	2,500	2,500	*0.00%*
METER HARDWARE	53.1142	5,065	5,000	5,000	*0.00%*
PROTECTIVE HARDWARE	53.1144	-	1,000	500	*-50.00%*
PIPE	53.1160	260	7,000	5,000	*-28.57%*
PIPE FITTINGS	53.1161	3,990	6,000	5,000	*-16.67%*
METERS	53.1170	2,737	12,000	10,000	*-16.67%*
VALVES	53.1180	827	3,500	3,500	*0.00%*
FIRE HYDRANTS	53.1181	1,850	8,000	3,000	*-62.50%*
OFFICE SUPPLIES	53.1190	215	500	300	*-40.00%*
GASOLINE	53.1270	3,202	9,000	3,500	*-61.11%*
DIESEL	53.1280	745	2,000	1,000	*-50.00%*
W & S MISC	53.1700	26	100	100	*0.00%*
BANK S/C	53.1710	120	100	100	*0.00%*
UNIFORMS	53.1730	3,092	3,200	2,500	*-21.88%*
TOTAL PURCHASED/CONTRACTED SVC		**260,202**	**354,783**	**291,024**	***-17.97%***
DEPRECIATION/AMORTIZATION					
DEPRECIATION	56.1000	180,177	-	-	*N/A*
TOTAL DEP/AMORTIZATION		**180,177**	**-**	**-**	***N/A***
OTHER COSTS					
BAD DEBTS					
BAD DEBTS	57.4000	12,127	9,000	9,000	*0.00%*
TOTAL BAD DEBTS		**12,127**	**9,000**	**9,000**	***0.00%***
CITY MATCH FUNDS					
CDBG 13-P-X-159-2-5559	57.2905	75,862	-	-	*N/A*
CDBG 15 PROFESSIONAL ENGINEERING	57.2907	-	960	-	*-100.00%*
CDBG 15 CONSTRUCTION	57.9209	-	8,000	-	*-100.00%*
TOTAL CITY MATCH FUNDS		**75,862**	**8,960**	**-**	***-100.00%***
TOTAL OTHER COSTS		**87,989**	**17,960**	**9,000**	***-49.89%***
DEBT SERVICE					
PRIN-GEFA 2005-L36WS	58.2140	-	61,849	61,849	*0.00%*
PRIN GEFA 2011L08WJ	58.2160	-	10,954	10,954	*0.00%*
INTEREST-CAPITAL LEASE	58.2200	14	-	-	*N/A*
INT-GEFA 2005-L36WS	58.2240	48,845	48,846	48,846	*0.00%*
INT GEFA 2011L08WJ	58.2260	9,101	8,680	8,680	*0.00%*
PRINCIPAL EXCAVATOR	58.2262	-	12,293	12,293	*0.00%*
INTEREST EXCAVATOR	58.2264	-	2,260	2,260	*0.00%*
GEFA DW14005-INTEREST	58.2267	995	-	-	*N/A*
TOTAL DEBT SERVICE		**58,955**	**144,882**	**144,882**	***0.00%***
TOTAL EXPENDITURES/EXPENSES		**747,957**	**698,179**	**654,993**	***-6.19%***

BUDGET WORKSHEET FISCAL YEAR 2018
505 WATER & SEWER FUND
PROFIT & LOSS STATEMENT
44404 METER READERS / CUSTOMER SERVICE

This division includes expenditures incurred in the provision of customer service to Water customers as well as the expenditures incurred by water meter readers. A portion (17%) of the expenses for customer service representatives at City Hall are posted to this division.



	FYR 2014	FYR 2015	FYR 2016	FYR 2017	FYR 2018
TOTAL PERS SVCS & EMPLOYEE BEN	-	-	-	-	42,084
TOTAL PURCHASED/CONTRACTED SVC	-	-	-	-	5,051

BUDGET WORKSHEET FISCAL YEAR 2018
505 WATER & SEWER FUND
PROFIT & LOSS STATEMENT
44404 METER READERS / CUSTOMER SERVICE

EXPENDITURES/EXPENSES

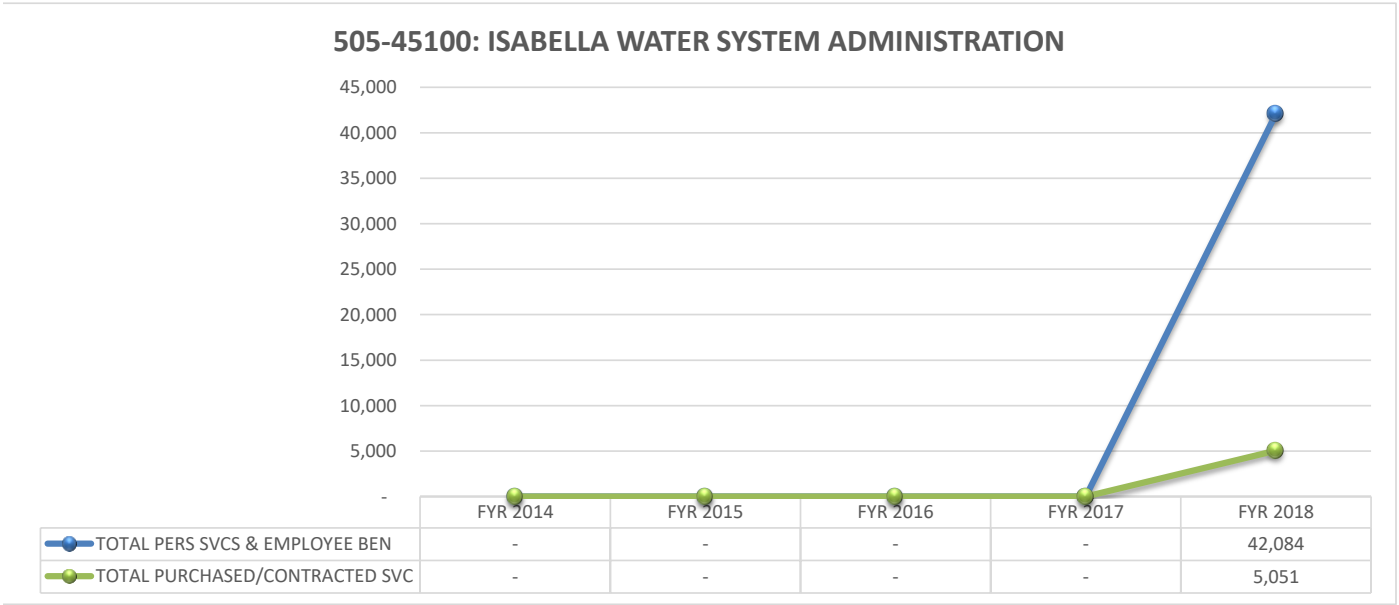
		ACTUAL FYR 2016	BUDGET FYR 2017	BUDGET FYR 2018	*% CHANGE 17 - 18*
PERSONAL SVCS & EMPLOYEE BEN					
REGULAR EMPLOYEES	51.1100	-	-	25,858	*N/A*
TEMPORARY EMPLOYEES	51.1200	-	-	1,667	*N/A*
OVERTIME	51.1300	-	-	1,534	*N/A*
TEMP STAFFING AGENCY	51.1402	-	-	667	*N/A*
EMPLOYEE HOSPITAL INS	51.2100	-	-	7,433	*N/A*
SOCIAL SEC (FICA) CNTRIB	51.2200	-	-	2,274	*N/A*
RETIREMENT	51.2400	-	-	2,230	*N/A*
WORKERS' COMPENSATION	51.2700	-	-	254	*N/A*
OTHER EMPLOYEE BENEFITS	51.2900	-	-	167	*N/A*
TOTAL PERS SVCS & EMPLOYEE BEN		**-**	**-**	**42,084**	***N/A***
PURCHASED/CONTRACTED SERVICES					
PHYSICANS & HOSPITALS	52.1202	-	-	33	*N/A*
DRUG TESTING	52.1301	-	-	3	*N/A*
R/M - VEHICLES	52.2230	-	-	250	*N/A*
R/M - EQUIPMENT	52.2240	-	-	667	*N/A*
R/M - COMPUTER	52.2260	-	-	984	*N/A*
COPIER	52.2321	-	-	100	*N/A*
POSTAGE MACHINE	52.2324	-	-	100	*N/A*
INS CLAIM LIABILITY DED	52.3110	-	-	33	*N/A*
INTERNET SERVICES	52.3210	-	-	23	*N/A*
POSTAGE	52.3220	-	-	517	*N/A*
TELEPHONE-COMPUTER LINE	52.3230	-	-	533	*N/A*
ADVERTISING	52.3300	-	-	400	*N/A*
FLORIST	52.3910	-	-	8	*N/A*
TOOLS	53.1110	-	-	50	*N/A*
REGULAR SUPPLIES	53.1121	-	-	150	*N/A*
MAINT SUPPLIES	53.1122	-	-	500	*N/A*
GASOLINE	53.1270	-	-	533	*N/A*
UNIFORMS	53.1730	-	-	167	*N/A*
TOTAL PURCHASED/CONTRACTED SVC		**-**	**-**	**5,051**	***N/A***
TOTAL EXPENDITURES/EXPENSES		**-**	**-**	**47,135**	***N/A***

BUDGET WORKSHEET FISCAL YEAR 2018
505 WATER & SEWER FUND
PROFIT & LOSS STATEMENT
45100 ISABELLA WATER SYSTEM ADMIN

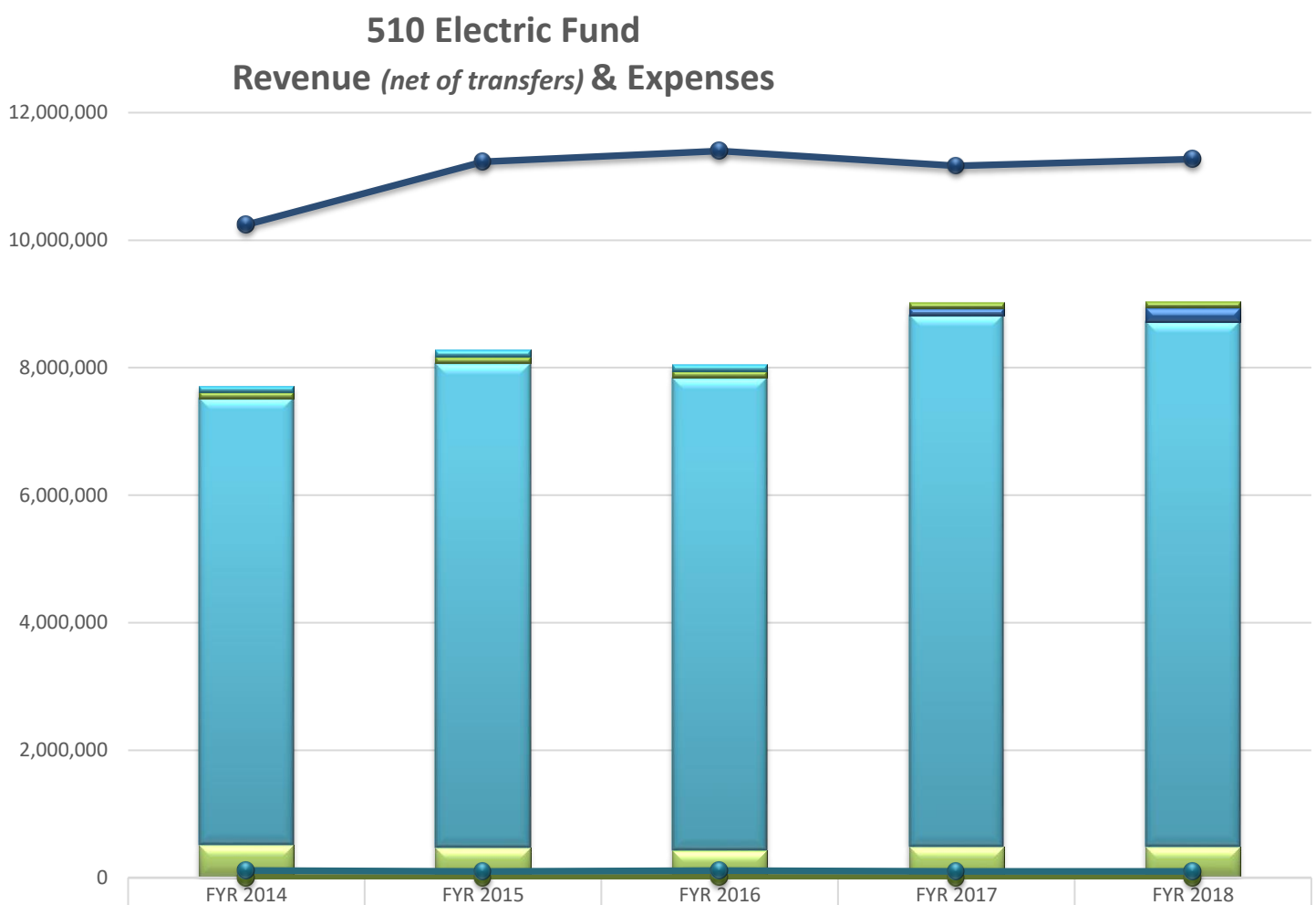
EXPENDITURES/EXPENSES

		ACTUAL FYR 2016	BUDGET FYR 2017	BUDGET FYR 2018	*% CHANGE 17 - 18*
DEBT SERVICE					
PRIN-GEFA DWSRF LOAN	58.2150	-	28,507	28,507	*0.00%*
TOTAL DEBT SERVICE		**-**	**28,507**	**28,507**	***0.00%***
TOTAL EXPENDITURES/EXPENSES		**-**	**28,507**	**28,507**	***0.00%***

The Isabella Water System occured because of an annexation of property on Isabella Street in Sylvester. This division accounts for the loan that was received to complete the capital improvements.



Revenues are shown by the trend lines while expenses are shown by the stacked columns.



	FYR 2014	FYR 2015	FYR 2016	FYR 2017	FYR 2018
TOTAL DEP/AMORTIZATION	96,248	103,801	103,801	-	-
TOTAL OTHER COSTS	100,756	99,364	98,022	88,000	88,000
TOTAL CAPITAL OUTLAY	-	-	4,968	110,000	225,000
TOTAL PURCHASED/CONTRACTED SVC	7,007,869	7,599,255	7,419,434	8,335,517	8,244,488
TOTAL PERS SVCS & EMPLOYEE BEN	512,124	475,312	424,964	487,006	478,480
TOTAL CHARGES FOR SERVICES	10,242,446	11,230,012	11,398,416	11,165,501	11,271,750
TOTAL INTEREST REVENUES	2,898	2,274	4,420	2,000	2,000
TOTAL MISCELLANEOUS	113,276	99,566	112,515	99,200	99,200

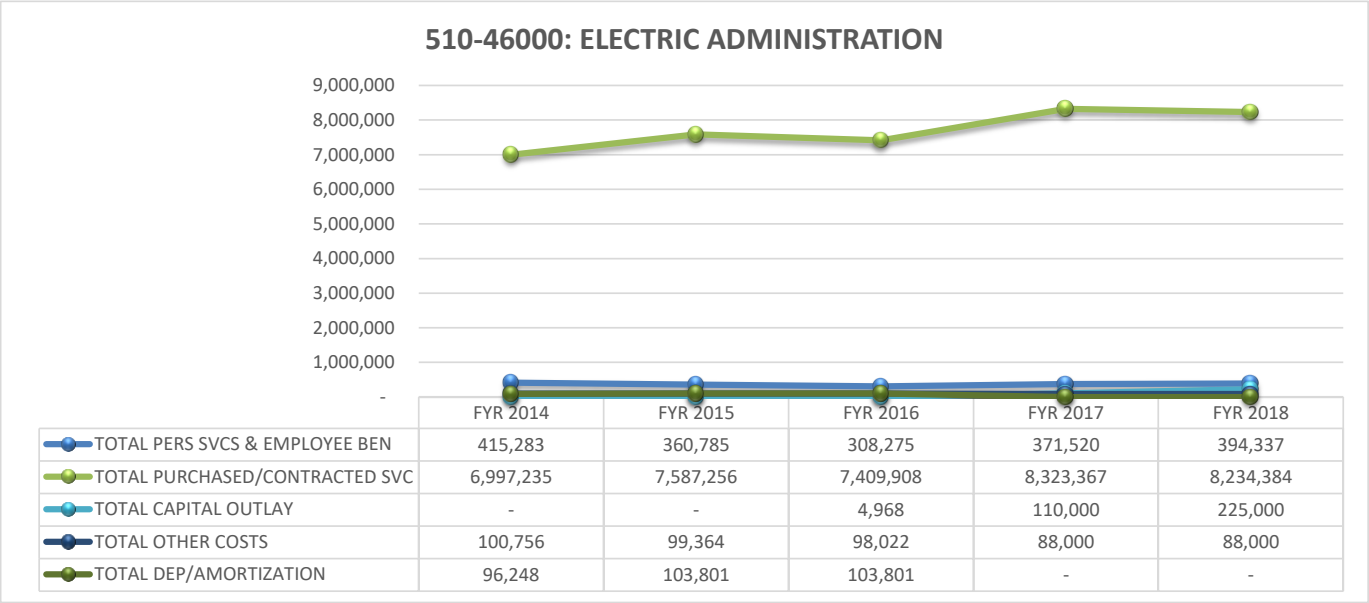
BUDGET WORKSHEET FISCAL YEAR 2018
510 ELECTRIC FUND
PROFIT & LOSS STATEMENT

REVENUES

		ACTUAL FYR 2016	BUDGET FYR 2017	BUDGET FYR 2018	*% CHANGE 17 - 18*
CHARGES FOR SERVICES					
UTILITIES/ENTERPRISE					
ELECT - RES	34.4310	3,961,982	3,959,157	4,002,740	*1.10%*
ELECT REV - CITY USE	34.4311	258,775	261,033	243,861	*-6.58%*
ELECT - COM	34.4320	3,488,347	3,458,115	3,485,534	*0.79%*
ELECT - IND	34.4330	3,073,763	3,117,658	2,942,000	*-5.63%*
DUSK TO DAWN LIGHTS	34.4340	231,182	229,426	229,895	*0.20%*
LIGHT S/C	34.4350	14,450	14,749	14,200	*-3.72%*
PENALTIES	34.4360	80,057	83,374	79,000	*-5.25%*
OTHER REVENUES	34.4365	260,108	17,820	250,000	*1302.92%*
ELECT INSPECT FEE	34.4370	5,262	2,508	2,520	*0.48%*
CUT-OFF FEES	34.4380	22,440	19,661	20,000	*1.72%*
TOTAL UTILITIES/ENTERPRISE		**11,396,366**	**11,163,501**	**11,269,750**	***0.95%***
OTHER CHARGES FOR SERVICES					
BAD CHECK FEES	34.9300	2,050	2,000	2,000	*0.00%*
TOTAL OTHER CHARGES FOR SERVICES		**2,050**	**2,000**	**2,000**	***0.00%***
TOTAL CHARGES FOR SERVICES		**11,398,416**	**11,165,501**	**11,271,750**	***0.95%***
INTEREST REVENUES					
INTEREST REVENUES	39.1000	-	-	2,000	*N/A*
INT INCOME ACCTS	36.1001	2,785	2,000	-	*-100.00%*
INT - CD SAVINGS	36.1003	1,635	-	-	*N/A*
TOTAL INTEREST REVENUES		**4,420**	**2,000**	**2,000**	***0.00%***
MISCELLANEOUS					
RENTS & ROYALTIES					
POLE RENTAL	38.2000	65,472	68,000	68,000	*0.00%*
POLE ATTACHMENT FEES	38.9018	7,850	7,000	7,000	*0.00%*
TOTAL RENTS & ROYALTIES		**73,322**	**75,000**	**75,000**	***0.00%***
REIMB FOR DAMAGED PROPERTY					
REIMB FOR DAMAGED PROPERT	38.3000	11,934	-	-	*N/A*
TOTAL REIMB FOR DAMAGED PROP		**11,934**	**-**	**-**	***N/A***
OTHER-MISCELLANEOUS					
VENDORS COMP SALES TAX	38.9015	3,568	3,200	3,200	*0.00%*
MERCHANT SERVICE FEE	38.9016	4,254	4,000	4,000	*0.00%*
BAD DEBT RECOVERY	38.9050	19,437	17,000	17,000	*0.00%*
TOTAL OTHER-MISCELLANEOUS		**27,259**	**24,200**	**24,200**	***0.00%***
TOTAL MISCELLANEOUS		**112,515**	**99,200**	**99,200**	***0.00%***
OTHER FINANCING SOURCES					
INTERFUND TRANSFERS					
TRANSFERS - GF	39.1101	(3,420,034)	(2,356,178)	(2,336,982)	*-0.81%*
TRANSFER - AIRPORT	39.1105	(1,972,433)	-	-	*N/A*
TRANSFER - ECO DEV	39.1116	1,526,413	110,000	-	*-100.00%*
TOTAL INTERFUND TRANSFERS		**(3,866,054)**	**(2,246,178)**	**(2,336,982)**	***4.04%***
TOTAL REVENUES		**7,649,297**	**9,020,523**	**9,035,968**	***0.17%***

BUDGET WORKSHEET FISCAL YEAR 2018
510 ELECTRIC FUND
PROFIT & LOSS STATEMENT
46000 ELECTRIC

All expenses for all activities involved in the supply and distribution of electricity are included in the Electric Administration division.



	FYR 2014	FYR 2015	FYR 2016	FYR 2017	FYR 2018
TOTAL PERS SVCS & EMPLOYEE BEN	415,283	360,785	308,275	371,520	394,337
TOTAL PURCHASED/CONTRACTED SVC	6,997,235	7,587,256	7,409,908	8,323,367	8,234,384
TOTAL CAPITAL OUTLAY	-	-	4,968	110,000	225,000
TOTAL OTHER COSTS	100,756	99,364	98,022	88,000	88,000
TOTAL DEP/AMORTIZATION	96,248	103,801	103,801	-	-

BUDGET WORKSHEET FISCAL YEAR 2018
510 ELECTRIC FUND
PROFIT & LOSS STATEMENT
46000 ELECTRIC

EXPENDITURES/EXPENSES

		ACTUAL FYR 2016	BUDGET FYR 2017	BUDGET FYR 2018	*% CHANGE 17 - 18*
PERSONAL SVCS & EMPLOYEE BEN					
REGULAR EMPLOYEES	51.1100	189,458	241,834	251,189	*3.87%*
OVERTIME	51.1300	15,080	21,000	21,000	*0.00%*
TEMP STAFFING AGENCY	51.1402	3,415	1,200	1,200	*0.00%*
EMPLOYEE HOSPITAL INS	51.2100	61,421	65,575	68,198	*4.00%*
SOCIAL SEC (FICA) CNTRIB	51.2200	14,932	20,199	20,914	*3.54%*
RETIREMENT	51.2400	22,600	20,712	20,712	*0.00%*
WORKERS' COMPENSATION	51.2700	-	-	10,124	*N/A*
OTHER EMPLOYEE BENEFITS	51.2900	1,369	1,000	1,000	*0.00%*
TOTAL PERS SVCS & EMPLOYEE BEN		**308,275**	**371,520**	**394,337**	***6.14%***
PURCHASED/CONTRACTED SERVICES					
UPC	52.1002	255	500	200	*-60.00%*
PROFESSIONAL	52.1200	3,159	2,800	2,000	*-28.57%*
PHYSICIANS & HOSPITALS	52.1202	510	350	500	*42.86%*
ENGINEERING FEES	52.1209	777	5,000	4,500	*-10.00%*
DRUG TESTING	52.1301	-	150	150	*0.00%*
SAFETY TESTING	52.1302	343	1,500	1,500	*0.00%*
METER TESTING	52.1304	3,902	4,500	4,500	*0.00%*
RADIOS, RADARS, & REPAIRS	52.1305	-	-	50	*N/A*
TRAINING & SAFETY-DISTR	52.1308	10,226	10,206	10,300	*0.92%*
ECG DISTRIBUT ENGINEERI	52.1310	64,676	75,181	75,189	*0.01%*
PADMOUNT INSPECTIONS	52.1311	1,102	1,445	1,500	*3.81%*
ECG ANALYTICAL SERVICES	52.1313	17,860	19,890	19,890	*0.00%*
ED & COMM. SOLUTIONS	52.1316	27,759	20,656	20,650	*-0.03%*
POLE ATTACHMENT SERVICE	52.1317	8,320	8,320	8,320	*0.00%*
CUSTODIAL	52.2130	180	500	500	*0.00%*
TREE TRIMMING	52.2150	37,930	40,000	40,000	*0.00%*
R/M - TIRE REPAIR	52.2210	791	200	400	*100.00%*
R/M - BUILDING UPKEEP	52.2220	341	6,000	5,000	*-16.67%*
R/M - VEHICLE	52.2230	1,796	7,100	8,000	*12.68%*
R/M - EQUIPMENT	52.2240	5,032	10,000	10,000	*0.00%*
R/M - SYSTEM	52.2250	(150)	-	20,000	*N/A*
R/M - COMPUTER	52.2260	2,242	1,500	2,300	*53.33%*
CHRISTMAS LIGHTS	52.2291	16,495	15,000	15,000	*0.00%*
STREET LIGHTS	52.2292	10,057	15,000	15,000	*0.00%*
AREA LIGHTS	52.2293	17,684	12,000	12,000	*0.00%*
SECURITY LIGHTS - SUB	52.2294	736	700	700	*0.00%*
RENTAL OF EQUIP & VEHICLE	52.2320	963	-	-	*N/A*
COPIER	52.2321	2,991	10,000	10,000	*0.00%*
SMALL EQUIPMENT - Rental	52.2322	1,053	10,000	5,000	*-50.00%*
GENERAL INSURANCE	52.3100	38,390	36,023	36,500	*1.32%*
INTERNET SERVICE	52.3210	144	200	200	*0.00%*
ECG-HIPERWEB HOSTING	52.3211	7,659	8,961	8,900	*-0.68%*
POSTAGE	52.3220	132	1,000	1,000	*0.00%*
TELEPHONE-COMPUTER LINE	52.3230	6,426	7,200	7,200	*0.00%*
ADVERTISING	52.3300	145	400	500	*25.00%*
BILLING & COLLECTIONS	52.3400	18,303	16,500	18,000	*9.09%*

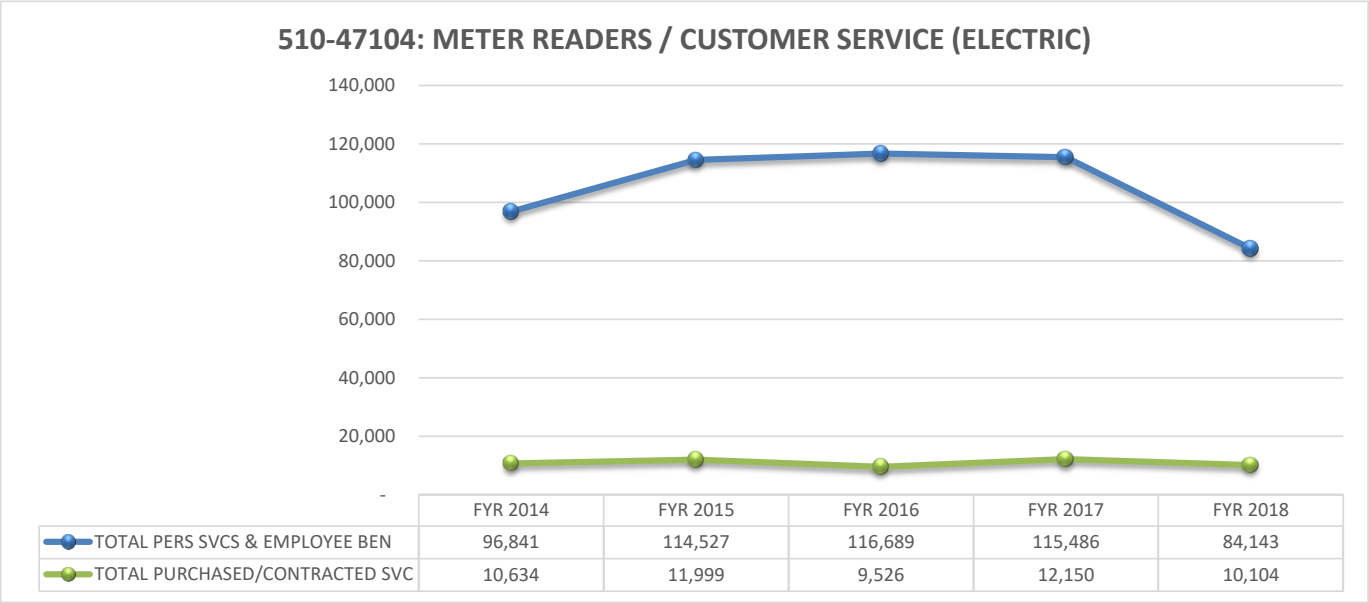
BUDGET WORKSHEET FISCAL YEAR 2018
510 ELECTRIC FUND
PROFIT & LOSS STATEMENT
46000 ELECTRIC

EXPENDITURES/EXPENSES

		ACTUAL FYR 2016	BUDGET FYR 2017	BUDGET FYR 2018	*% CHANGE 17 - 18*
TRAVEL	52.3500	3,857	3,000	3,200	*6.67%*
DUES & MEMBERSHIPS	52.3600	-	500	500	*0.00%*
EDUCATION & TRAINING	52.3700	1,440	2,500	2,500	*0.00%*
OTHER (PURCHASED SRVCS)	52.3900	319	500	500	*0.00%*
FLORIST	52.3910	17	100	150	*50.00%*
PUBLIC AWARENESS	52.3922	761	2,200	2,000	*-9.09%*
DEPARTMENT UTILITY USAGE	52.3951	12,680	15,000	15,000	*0.00%*
TOOLS	53.1110	9,635	17,500	10,000	*-42.86%*
REGULAR SUPPLIES	53.1121	5,375	9,000	8,000	*-11.11%*
MAINT SUPPLIES	53.1122	13,601	1,200	3,000	*150.00%*
CABLE & WIRE	53.1130	13,791	12,500	15,000	*20.00%*
HARDWARE	53.1140	-	-	5,100	*N/A*
REGULAR HARDWARE	53.1141	9,667	5,100	-	*-100.00%*
METER HARDWARE	53.1142	2,768	3,000	3,000	*0.00%*
POLE LINE HARDWARE	53.1143	12,666	11,000	12,000	*9.09%*
PROTECTIVE HARDWARE	53.1144	240	5,000	3,000	*-40.00%*
TRANSFORMERS	53.1150	26,086	30,000	30,000	*0.00%*
PIPE	53.1160	1,297	1,800	1,800	*0.00%*
PIPE FITTINGS	53.1161	72	1,500	1,500	*0.00%*
METERS	53.1170	4,212	10,000	10,000	*0.00%*
POLES	53.1180	6,819	10,000	10,000	*0.00%*
OFFICE SUPPLIES	53.1190	905	3,000	3,000	*0.00%*
GASOLINE	53.1270	3,456	6,000	6,000	*0.00%*
DIESEL	53.1280	5,398	7,500	7,500	*0.00%*
ELECTRIC PURCHASES	53.1540	6,951,484	7,800,000	7,700,000	*-1.28%*
ECG JOINT PURCHASING	53.1541	7,760	8,435	8,435	*0.00%*
MISC	53.1700	176	250	250	*0.00%*
BANK S/C	53.1710	1,980	2,000	2,000	*0.00%*
UNIFORMS	53.1730	5,217	6,000	5,500	*-8.33%*
TOTAL PURCHASED/CONTRACTED SVC		**7,409,908**	**8,323,367**	**8,234,384**	***-1.07%***
CAPITAL OUTLAY					
VEHICLES	54.2200	-	110,000	60,000	*-45.45%*
COMPUTERS	54.2400	4,968	-	-	*N/A*
0ELECTRIC WK PLAN PROJECT	54.2510	-	-	165,000	*N/A*
TOTAL CAPITAL OUTLAY		**4,968**	**110,000**	**225,000**	***104.55%***
DEPRECIATION/AMORTIZATION					
DEPRECIATION	56.1000	103,801	-		*N/A*
TOTAL DEP/AMORTIZATION		**103,801**	**-**	**-**	***N/A***
OTHER COSTS					
MERCHANT BANKCARD FEE	57.2016	6,905	8,000	8,000	*0.00%*
BAD DEBTS	57.4000	91,117	80,000	80,000	*0.00%*
TOTAL OTHER COSTS		**98,022**	**88,000**	**88,000**	***0.00%***
TOTAL EXPENDITURES/EXPENSES		**7,924,974**	**8,892,887**	**8,941,721**	***0.55%***

BUDGET WORKSHEET FISCAL YEAR 2018
510 ELECTRIC FUND
PROFIT & LOSS STATEMENT
46104 METER READERS/Customer Service

This division includes expenditures incurred in the provision of customer service to Gas customers as well as the expenditures incurred by gas meter readers. A portion (34%) of the expenses for customer service representatives at City Hall are included in this division.



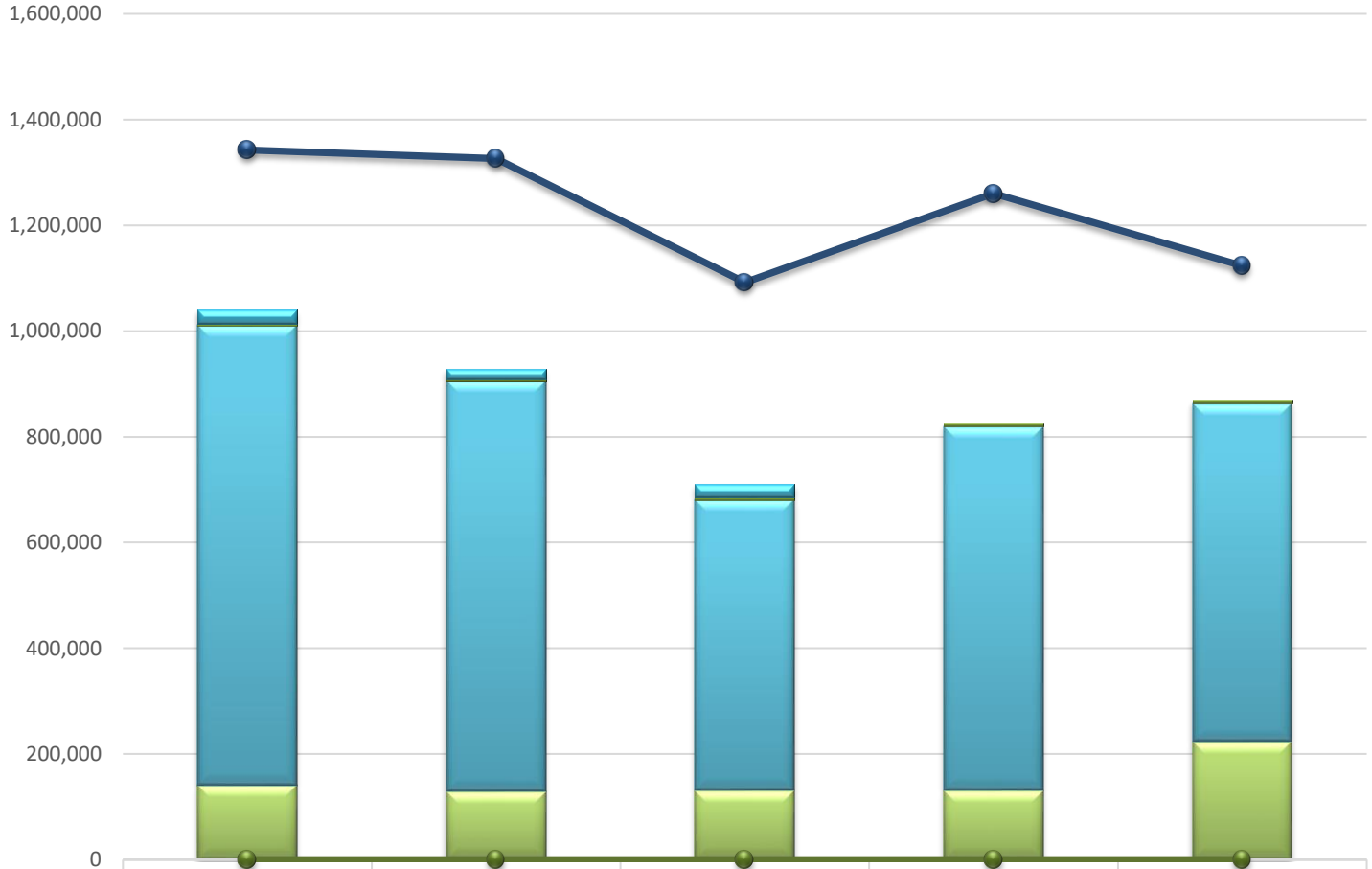
	FYR 2014	FYR 2015	FYR 2016	FYR 2017	FYR 2018
TOTAL PERS SVCS & EMPLOYEE BEN	96,841	114,527	116,689	115,486	84,143
TOTAL PURCHASED/CONTRACTED SVC	10,634	11,999	9,526	12,150	10,104

BUDGET WORKSHEET FISCAL YEAR 2018
510 ELECTRIC FUND
PROFIT & LOSS STATEMENT
46104 METER READERS/Customer Service

EXPENDITURES/EXPENSES

		ACTUAL FYR 2016	BUDGET FYR 2017	BUDGET FYR 2018	*% CHANGE 17 - 18*
PERSONAL SVCS & EMPLOYEE BEN					
REGULAR EMPLOYEES	51.1100	77,062	76,557	51,700	*-32.47%*
TEMPORARY EMPLOYEES	51.1200	-	-	3,333	*N/A*
OVERTIME	51.1300	2,876	4,200	3,066	*-27.00%*
TEMP STAFFING AGENCY	51.1402	-	-	1,333	*N/A*
EMPLOYEE HOSPITAL INS	51.2100	24,189	21,859	14,862	*-32.01%*
SOCIAL SEC (FICA) CNTRIB	51.2200	5,824	6,178	4,547	*-26.40%*
RETIREMENT	51.2400	6,499	6,592	4,459	*-32.36%*
WORKERS' COMPENSATION	51.2700	-	-	508	*N/A*
OTHER EMPLOYEE BENEFITS	51.2900	239	100	335	*235.00%*
TOTAL PERS SVCS & EMPLOYEE BEN		**116,689**	**115,486**	**84,143**	***-27.14%***
PURCHASED/CONTRACTED SERVICES					
PHYSICIANS & HOSPITALS	52.1202	60	100	67	*-33.00%*
DRUG TESTING	52.1301	35	-	7	*N/A*
R/M - VEHICLE	52.2230	534	1,500	500	*-66.67%*
R/M - EQUIPMENT	52.2240	3,935	4,000	1,333	*-66.68%*
R/M - COMPUTER	52.2260	-	500	1,966	*293.20%*
COPIER	52.2321	-	-	200	*N/A*
POSTAGE MACHINE	52.2324	-	-	200	*N/A*
INS CLAIM LIABILITY INS	52.3110	-	-	67	*N/A*
INTERNET SERVICE	52.3210	-	-	47	*N/A*
POSTAGE	52.3220	-	100	1,033	*933.00%*
TELEPHONE-COMPUTER LINE	52.3230	1,160	1,200	1,067	*-11.08%*
ADVERTISING	52.3300	-	-	800	*N/A*
FLORIST	52.3910	-	50	17	*-66.00%*
TOOLS	53.1110	-	-	100	*N/A*
REGULAR SUPPLIES	53.1121	-	500	300	*-40.00%*
MAINTENANCE SUPPLIES	53.1122	-	-	1,000	*N/A*
GASOLINE	53.1270	3,017	3,200	1,067	*-66.66%*
UNIFORMS	53.1730	785	1,000	333	*-66.70%*
TOTAL PURCHASED/CONTRACTED SVC		**9,526**	**12,150**	**10,104**	***-16.84%***
TOTAL EXPENDITURES/EXPENSES		**126,215**	**127,636**	**94,247**	***-26.16%***

Revenues are shown by the trend lines while expenses are shown by the stacked columns.



	FYR 2014	FYR 2015	FYR 2016	FYR 2017	FYR 2018
TOTAL DEP/AMORTIZATION	26,110	18,428	23,876	-	-
TOTAL OTHER COSTS	2,820	4,107	4,346	4,500	4,500
TOTAL PURCHASED/CONTRACTED SVC	870,272	777,100	551,108	688,352	639,612
TOTAL PERS SVCS & EMPLOYEE BEN	140,741	128,486	130,127	131,358	223,365
TOTAL CHARGES FOR SERVICES	1,342,603	1,326,397	1,092,005	1,260,083	1,123,670
TOTAL INTEREST REVENUES	45	45	51	100	100

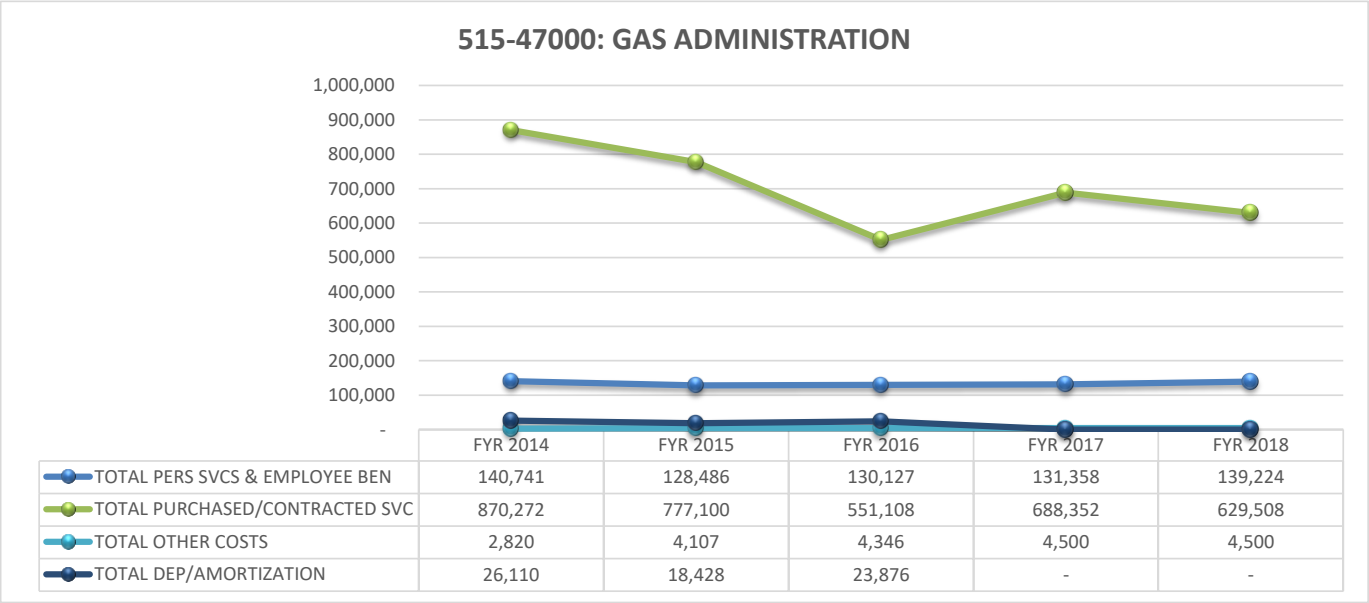
BUDGET WORKSHEET FISCAL YEAR 2018
515 GAS FUND
PROFIT & LOSS STATEMENT

REVENUES

		ACTUAL FYR 2016	BUDGET FYR 2017	BUDGET FYR 2018	*% CHANGE 17 - 18*
CHARGES FOR SERVICES					
UTILITIES/ENTERPRISE					
GAS - RES	34.4410	242,011	270,923	252,102	*-6.95%*
GAS REV - CITY USE	34.4412	3,027	3,100	2,000	*-35.48%*
GAS - COM	34.4420	287,537	315,552	287,805	*-8.79%*
GAS - IND	34.4430	421,681	501,752	416,681	*-16.95%*
GAS - AGRI	34.4435	89,136	122,706	88,136	*-28.17%*
GAS TAPS	34.4440	1,400	1,200	12,000	*900.00%*
GAS S/C	34.4450	1,360	1,300	1,300	*0.00%*
PENALTIES	34.4460	6,405	3,500	4,000	*14.29%*
OTHER REVENUE	34.4465	39,448	40,000	59,596	*48.99%*
TOTAL UTILITIES/ENTERPRISE		**1,092,005**	**1,260,033**	**1,123,620**	***-10.83%***
OTHER CHARGES FOR SERVICES					
BAD CHECK FEES	34.9300	-	50	50	*0.00%*
TOTAL OTHER CHARGES FOR SERVICES		**-**	**-**	**-**	***N/A***
TOTAL CHARGES FOR SERVICES		**1,092,005**	**1,260,083**	**1,123,670**	***-10.83%***
INTEREST REVENUES					
INT INCOME	36.1001	51	100	100	*0.00%*
TOTAL INTEREST REVENUES		**51**	**100**	**100**	***0.00%***
OTHER FINANCING SOURCES					
INTERFUND TRANSFERS					
TRANSFERS - GF	39.1101	(375,000)	(435,973)	(256,293)	*-41.21%*
TOTAL INTERFUND TRANSFERS		**(375,000)**	**(435,973)**	**(256,293)**	***-41.21%***
TOTAL REVENUES		**717,056**	**824,210**	**867,477**	***5.25%***

BUDGET WORKSHEET FISCAL YEAR 2018
515 GAS FUND
PROFIT & LOSS
47000 GAS

Expenses for all activities involved in the supply and distribution of natural gas are posted to this division.



	FYR 2014	FYR 2015	FYR 2016	FYR 2017	FYR 2018
TOTAL PERS SVCS & EMPLOYEE BEN	140,741	128,486	130,127	131,358	139,224
TOTAL PURCHASED/CONTRACTED SVC	870,272	777,100	551,108	688,352	629,508
TOTAL OTHER COSTS	2,820	4,107	4,346	4,500	4,500
TOTAL DEP/AMORTIZATION	26,110	18,428	23,876	-	-

BUDGET WORKSHEET FISCAL YEAR 2018
515 GAS FUND
PROFIT & LOSS
47000 GAS

EXPENDITURES/EXPENSES

		ACTUAL FYR 2016	BUDGET FYR 2017	BUDGET FYR 2018	*% CHANGE 17 - 18*
PERSONAL SVCS & EMPLOYEE BEN					
REGULAR EMPLOYEES	51.1100	95,114	95,844	98,720	*3.00%*
OVERTIME	51.1300	3,219	5,000	5,000	*0.00%*
EMPLOYEE HOSPITAL INS	51.2100	16,445	14,572	15,155	*4.00%*
SOCIAL SEC (FICA) CNTRIB	51.2200	7,259	7,715	7,935	*2.85%*
RETIREMENT	51.2400	7,980	7,977	8,296	*4.00%*
WORKERS' COMPENSATION	51.2700	-	-	3,868	*N/A*
OTHER EMPLOYEE BENEFITS	51.2900	110	250	250	*0.00%*
TOTAL PERS SVCS & EMPLOYEE BEN		**130,127**	**131,358**	**139,224**	***5.99%***
PURCHASED/CONTRACTED SERVICES					
UPC	52.1002	255	500	-	*-100.00%*
PROFESSIONAL	52.1200	9,100	10,000	10,000	*0.00%*
PHYSICIANS & HOSPITALS	52.1202	130	200	200	*0.00%*
MGAG REGULATORY COMPLIANC	52.1214	9,140	11,000	10,000	*-9.09%*
DRUG TESTING	52.1301	-	500	500	*0.00%*
SO GA ADV CONSORTIUM	52.1315	3,366	3,500	3,500	*0.00%*
R/M - BUILDING UPKEEP	52.2220	329	1,500	500	*-66.67%*
R/M - VEHICLE	52.2230	1,650	2,200	2,200	*0.00%*
R/M - EQUIPMENT	52.2240	446	2,500	2,500	*0.00%*
R/M - SYSTEM	52.2250	7,820	12,000	12,000	*0.00%*
EXT & IMPROVEMENTS	52.2258	-	3,000	3,000	*0.00%*
R/M - COMPUTER	52.2260	-	500	500	*0.00%*
SMALL EQUIPMENT	52.2322	1,053	-	-	*N/A*
GENERAL INSURANCE	52.3100	38,389	37,052	38,534	*4.00%*
POSTAGE	52.3220	-	300	300	*0.00%*
TELEPHONE-COMPUTER LINE	52.3230	814	1,500	1,000	*-33.33%*
ADVERTISING	52.3300	-	1,500	1,000	*-33.33%*
TRAVEL	52.3500	3,608	2,500	2,500	*0.00%*
DUES & FEES	52.3600	940	1,500	1,500	*0.00%*
EDUCATION & TRAINING	52.3700	1,410	2,000	2,000	*0.00%*
OTHER (PURCHASED SRVCS)	52.3900	-	500	500	*0.00%*
FLORIST	52.3910	17	100	100	*0.00%*
PUBLIC AWARENESS	52.3922	1,460	5,000	1,500	*-70.00%*
DEPARTMENT UTILITY USAGE	52.3951	406	600	600	*0.00%*
TOOLS	53.1110	310	3,000	1,000	*-66.67%*
REGULAR SUPPLIES	53.1121	1,984	3,000	2,000	*-33.33%*
MAINT SUPPLIES	53.1122	2,995	4,000	2,000	*-50.00%*
CHEMICALS	53.1123	-	3,700	3,500	*-5.41%*
GROUNDS MAINT-SUPPLIES	53.1125	-	100	100	*0.00%*
PIPE	53.1160	-	1,000	1,000	*0.00%*
METERS	53.1170	795	10,000	4,500	*-55.00%*
OFFICE SUPPLIES	53.1190	121	500	500	*0.00%*
GASOLINE	53.1270	3,321	4,000	4,000	*0.00%*
DIESEL	53.1280	195	1,000	1,000	*0.00%*

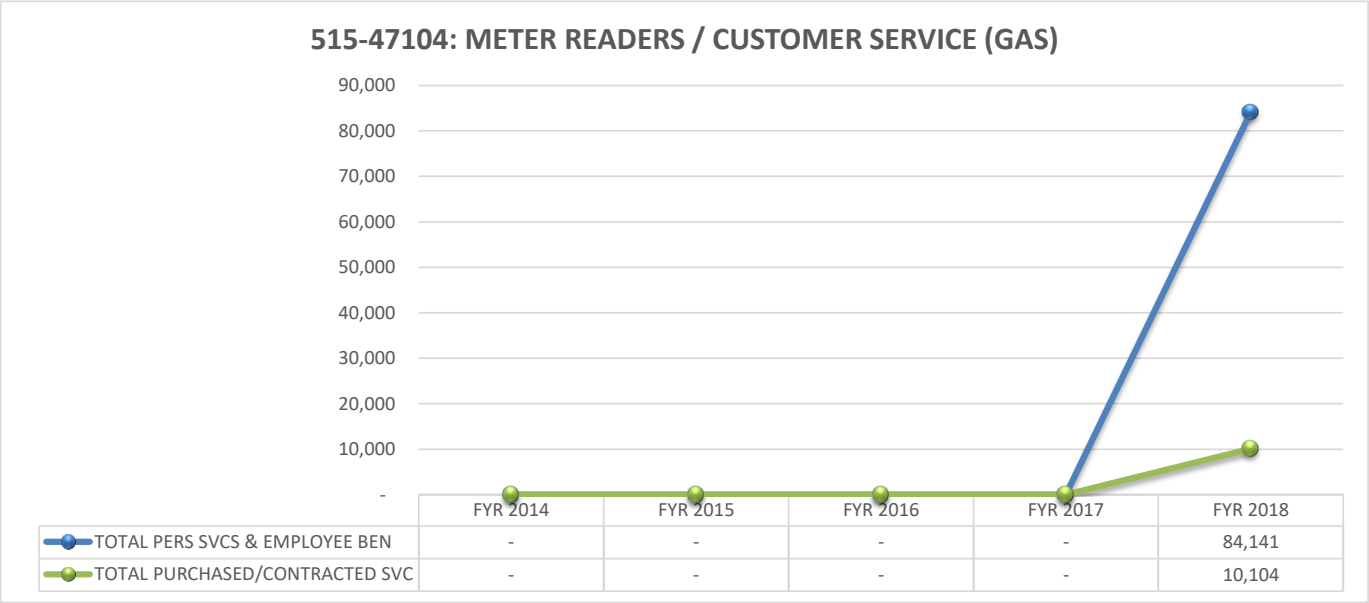
BUDGET WORKSHEET FISCAL YEAR 2018
515 GAS FUND
PROFIT & LOSS
47000 GAS

EXPENDITURES/EXPENSES

		ACTUAL FYR 2016	BUDGET FYR 2017	BUDGET FYR 2018	*% CHANGE 17 - 18*
GAS PURCHASES	53.1521	458,676	556,000	513,374	*-7.67%*
BANK S/C	53.1710	107	100	100	*0.00%*
UNIFORMS	53.1730	2,271	2,000	2,000	*0.00%*
TOTAL PURCHASED/CONTRACTED SVC		**551,108**	**688,352**	**629,508**	***-8.55%***
DEPRECIATION/AMORTIZATION					
DEPRECIATION	56.1000	23,876	-		
TOTAL DEP/AMORTIZATION		**23,876**	**-**	**-**	
OTHER COSTS					
BAD DEBT	57.4000	4,346	4,500	4,500	*0.00%*
TOTAL OTHER COSTS		**4,346**	**4,500**	**4,500**	***0.00%***
TOTAL EXPENDITURES/EXPENSES		**709,457**	**824,210**	**773,232**	***-6.19%***

BUDGET WORKSHEET FISCAL YEAR 2018
515 GAS FUND
PROFIT & LOSS STATEMENT
47104 METER READERS/Customer Service

This division includes expenditures incurred in the provision of customer service to Gas customers as well as the expenditures incurred by gas meter readers. A portion (33%) of the expenses for customer service representatives at City Hall are included in this division.



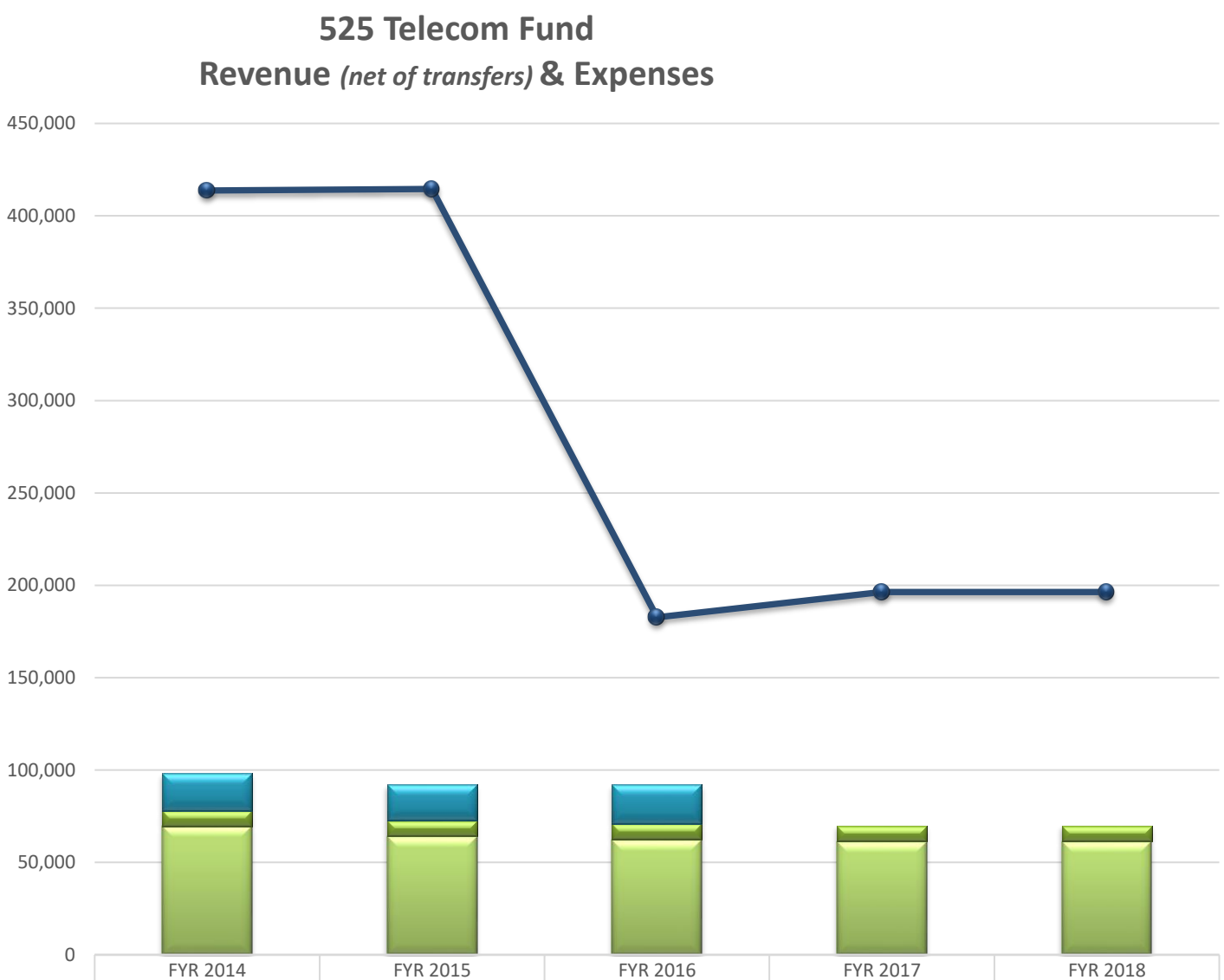
	FYR 2014	FYR 2015	FYR 2016	FYR 2017	FYR 2018
TOTAL PERS SVCS & EMPLOYEE BEN	-	-	-	-	84,141
TOTAL PURCHASED/CONTRACTED SVC	-	-	-	-	10,104

BUDGET WORKSHEET FISCAL YEAR 2018
515 GAS FUND
PROFIT & LOSS STATEMENT
47104 METER READERS/Customer Service

EXPENDITURES/EXPENSES

		ACTUAL FYR 2016	BUDGET FYR 2017	BUDGET FYR 2018	*% CHANGE 17 - 18*
PERSONAL SVCS & EMPLOYEE BEN					
REGULAR EMPLOYEES	51.1100		-	51,700	*N/A*
TEMPORARY EMPLOYEES	51.1200		-	3,333	*N/A*
OVERTIME	51.1300		-	3,066	*N/A*
TEMP STAFFING AGENCY	51.1402		-	1,333	*N/A*
EMPLOYEE HOSPITAL INS	51.2100		-	14,862	*N/A*
SOCIAL SEC (FICA) CNTRIB	51.2200		-	4,547	*N/A*
RETIREMENT	51.2400		-	4,459	*N/A*
WORKERS' COMPENSATION	51.2700		-	508	*N/A*
OTHER EMPLOYEE BENEFITS	51.2900		-	333	*N/A*
TOTAL PERS SVCS & EMPLOYEE BEN		**-**	**-**	**84,141**	***N/A***
PURCHASED/CONTRACTED SERVICES					
PHYSICIANS & HOSPITALS	52.1202		-	67	*N/A*
DRUG TESTING	52.1301		-	7	*N/A*
R/M - VEHICLE	52.2230		-	500	*N/A*
R/M - EQUIPMENT	52.2240		-	1,333	*N/A*
R/M - COMPUTER	52.2260		-	1,966	*N/A*
COPIER	52.2321		-	200	*N/A*
POSTAGE MACHINE	52.2324		-	200	*N/A*
INS CLAIM LIABILITY INS	52.3110		-	67	*N/A*
INTERNET SERVICE	52.3210		-	47	*N/A*
POSTAGE	52.3220		-	1,033	*N/A*
TELEPHONE-COMPUTER LINE	52.3230		-	1,067	*N/A*
ADVERTISING	52.3300		-	800	*N/A*
FLORIST	52.3910		-	17	*N/A*
TOOLS	53.1110		-	100	*N/A*
REGULAR SUPPLIES	53.1121		-	300	*N/A*
MAINTENANCE SUPPLIES	53.1122		-	1,000	*N/A*
GASOLINE	53.1270		-	1,067	*N/A*
UNIFORMS	53.1730		-	333	*N/A*
TOTAL PURCHASED/CONTRACTED SVC		**-**	**-**	**10,104**	***N/A***
TOTAL EXPENDITURES/EXPENSES		**-**	**-**	**94,245**	***N/A***

Revenues are shown by the trend lines while expenses are shown by the stacked columns.



	FYR 2014	FYR 2015	FYR 2016	FYR 2017	FYR 2018
TOTAL DEP/AMORTIZATION	20,127	19,382	21,123	-	-
TOTAL DEBT SERVICE	8,498	8,498	8,498	8,500	8,500
TOTAL PURCHASED/CONTRACTED SVC	69,471	64,128	62,449	61,395	61,395
TOTAL CHARGES FOR SERVICES	413,645	414,540	182,685	196,340	196,340

BUDGET WORKSHEET FISCAL YEAR 2018
525 TELECOM FUND
PROFIT & LOSS STATEMENT

REVENUES

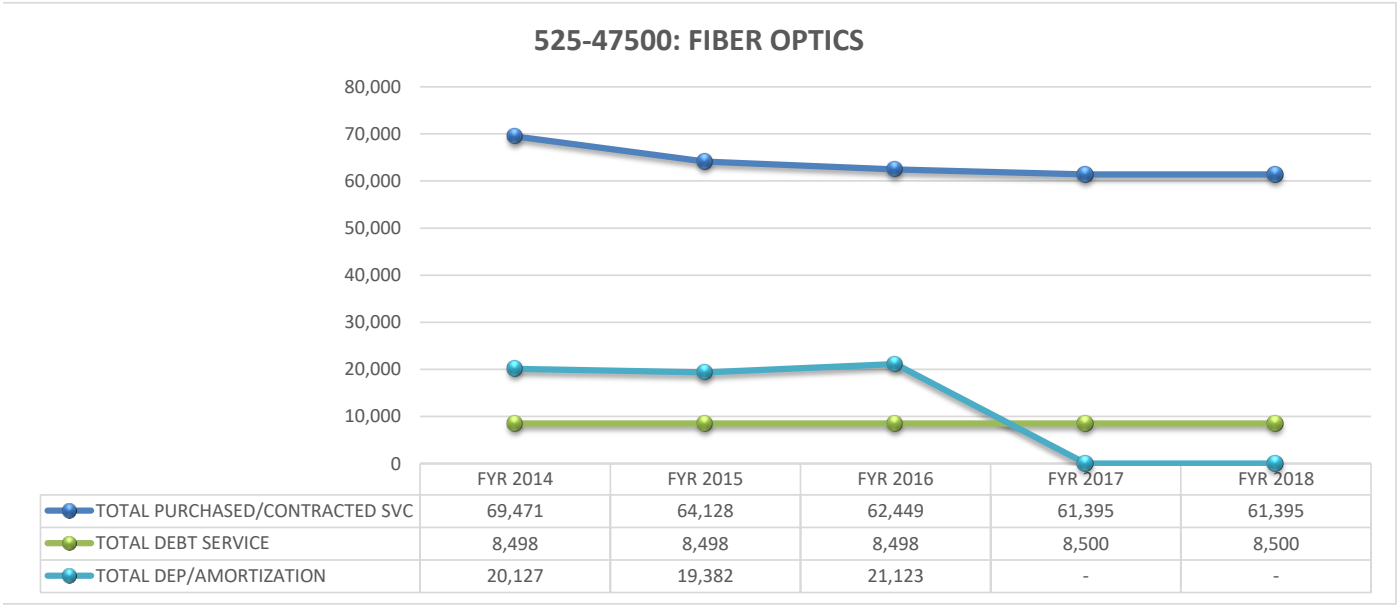
		ACTUAL FYR 2016	BUDGET FYR 2017	BUDGET FYR 2018	*% CHANGE 17 - 18*
CHARGES FOR SERVICES					
OTHER CHARGES FOR SERVICES					
TELECOM CHARGES	34.5610	170,685	191,340	191,340	*0.00%*
INTERNET REV	34.5620	12,000	-	-	*N/A*
INSTALLATION CHARGES	34.5630	-	5,000	5,000	*0.00%*
TOTAL OTHER CHARGES FOR SERVICES		**182,685**	**196,340**	**196,340**	***0.00%***
TOTAL CHARGES FOR SERVICES		**182,685**	**196,340**	**196,340**	***0.00%***
OTHER FINANCING SOURCES					
INTERFUND TRANSFERS					
TRANSFER - GF	39.1101	(10,000)	(126,445)	(126,445)	*0.00%*
TOTAL INTERFUND TRANSFERS		**(10,000)**	**(126,445)**	**(126,445)**	***0.00%***
TOTAL REVENUES		**172,685**	**69,895**	**69,895**	***0.00%***

BUDGET WORKSHEET FISCAL YEAR 2018
525 TELECOM FUND
PROFIT & LOSS
47500 FIBER OPTIC

EXPENDITURES/EXPENSES

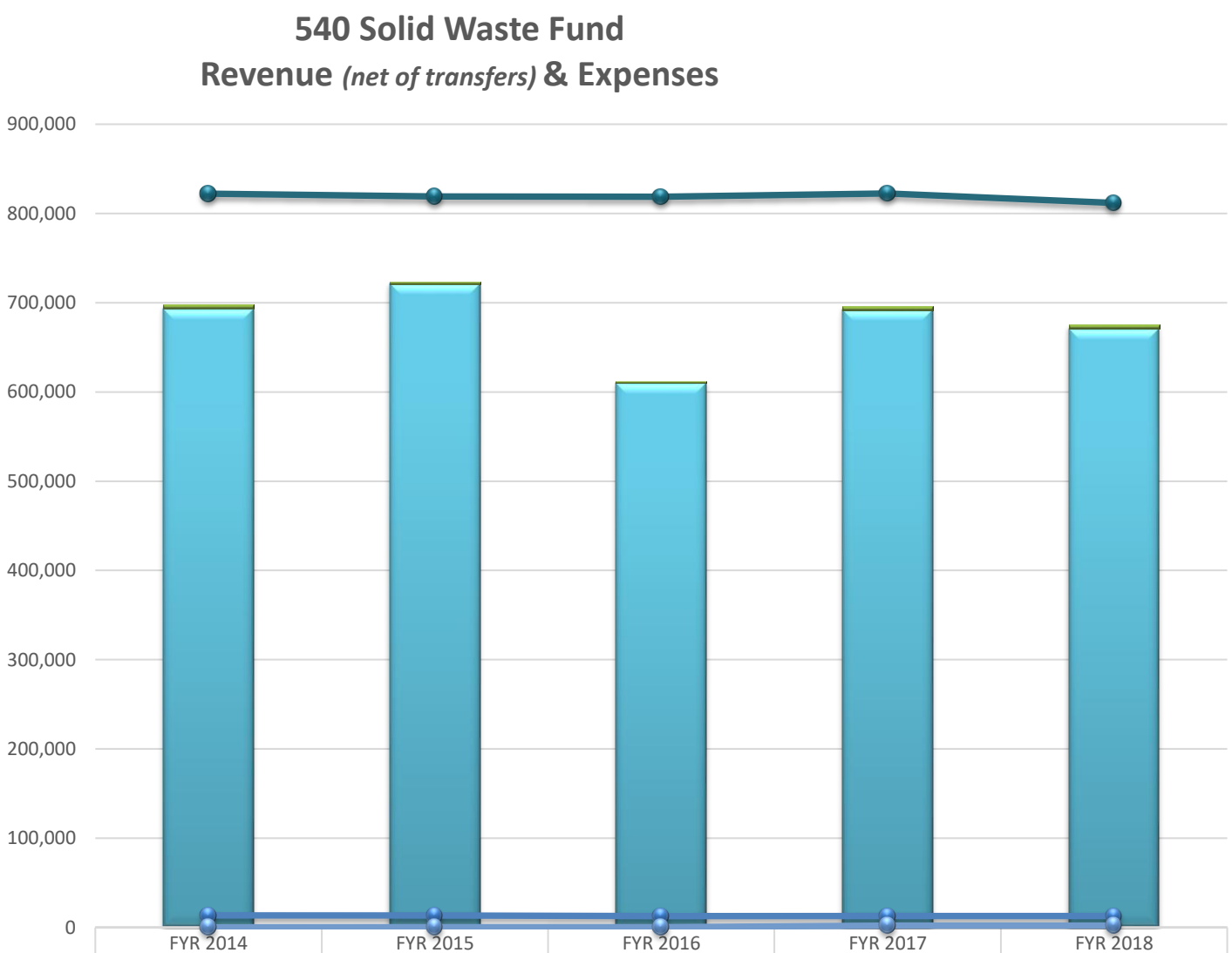
		ACTUAL FYR 2016	BUDGET FYR 2017	BUDGET FYR 2018	*% CHANGE 17 - 18*
PURCHASED/CONTRACTED SERVICES					
PROFESSIONAL	52.1200	22,926	30,000	30,000	*0.00%*
PERSONNEL SERVICES	52.1220	25	1,000	1,000	*0.00%*
POLE RENTAL FEES	52.1240	-	2,000	2,000	*0.00%*
R/M - SYSTEM	52.2250	33,498	23,395	23,395	*0.00%*
INTERNET SERVICES	52.3210	6,000	-	-	*N/A*
LICENSES	52.3800	-	5,000	5,000	*0.00%*
TOTAL PURCHASED/CONTRACTED SVC		**62,449**	**61,395**	**61,395**	***0.00%***
DEPRECIATION/AMORTIZATION					
DEPRECIATION	56.1000	21,123	-	-	*N/A*
TOTAL DEP/AMORTIZATION		**21,123**	**-**	**-**	***N/A***
DEBT SERVICE					
LOAN	58.1200	8,498	8,500	8,500	*0.00%*
TOTAL DEBT SERVICE		**8,498**	**8,500**	**8,500**	***0.00%***
TOTAL EXPENDITURES/EXPENSES		**92,070**	**69,895**	**69,895**	***0.00%***

The Fiber Optic division includes expenses for all activities involved in the supply of lines for telecommunications.



	FYR 2014	FYR 2015	FYR 2016	FYR 2017	FYR 2018
TOTAL PURCHASED/CONTRACTED SVC	69,471	64,128	62,449	61,395	61,395
TOTAL DEBT SERVICE	8,498	8,498	8,498	8,500	8,500
TOTAL DEP/AMORTIZATION	20,127	19,382	21,123	-	-

Revenues are shown by the trend lines while expenses are shown by the stacked columns.



	FYR 2014	FYR 2015	FYR 2016	FYR 2017	FYR 2018
TOTAL OTHER COSTS	4,144	2,536	2,193	4,350	4,350
TOTAL PURCHASED/CONTRACTED SVC	693,347	721,175	610,068	691,823	670,982
TOTAL TAXES	13,473	13,280	12,671	12,823	12,850
TOTAL CHARGES FOR SERVICES	822,309	819,158	818,722	822,448	811,800
TOTAL MISCELLANEOUS	83	324	84	2,000	2,000

BUDGET WORKSHEET FISCAL YEAR 2018
540 SOLID WASTE FUND
PROFIT & LOSS

REVENUES

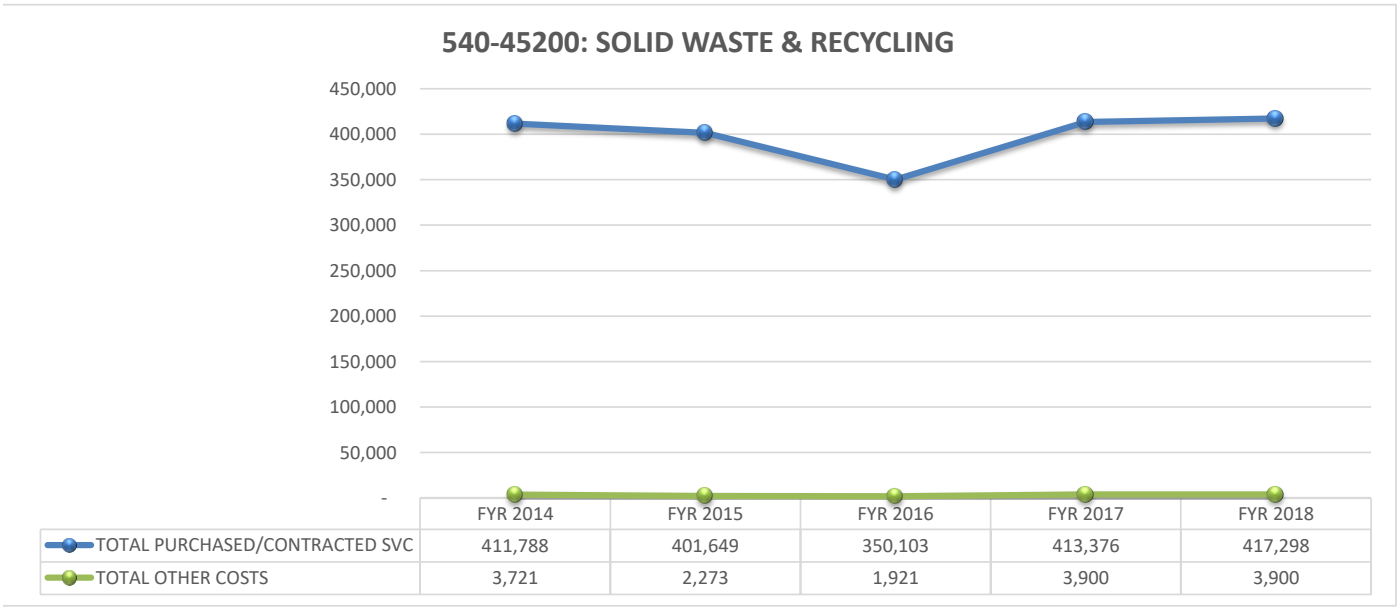
		ACTUAL FYR 2016	BUDGET FYR 2017	BUDGET FYR 2018	*% CHANGE 17 - 18*
TAXES					
GENERAL PROPTERY TAXES					
FRANCH TAX - SOLID WASTE	31.1710	12,671	12,823	12,850	*0.21%*
GENERAL PROPERTY TAXES		**12,671**	**12,823**	**12,850**	***0.21%***
TOTAL TAXES		**12,671**	**12,823**	**12,850**	***0.21%***
CHARGES FOR SERVICES					
UTILITIES/ENTERPRISE					
CUST REFUSE COLLECT FEE	34.4110	679,049	682,948	672,000	*-1.60%*
WCLF CUST COLLECT FEE	34.4151	133,730	133,000	133,300	*0.23%*
PENALTIES	34.4190	5,943	6,400	6,400	*0.00%*
TOTAL UTILITIES/ENTERPRISE		**818,722**	**822,348**	**811,700**	***-1.29%***
OTHER CHARGES FOR SERVICES					
BAD CHECK FEE	34.9300	-	100	100	*0.00%*
TOTAL OTHER CHARGES FOR SERVICES		**-**	**100**	**100**	***0.00%***
TOTAL CHARGES FOR SERVICES		**818,722**	**822,448**	**811,800**	***-1.29%***
MISCELLANEOUS					
OTHER (MISCELLANOEUS REV)	38.9000	84	2,000	2,000	*0.00%*
TOTAL MISCELLANEOUS		**84**	**2,000**	**2,000**	***0.00%***
OTHER FINANCING SOURCES					
INTERFUND TRANSFERS					
TRANSFER - GF	39.1101	(175,000)	(141,098)	(151,318)	*7.24%*
TOTAL INTERFUND TRANSFERS		**(175,000)**	**(141,098)**	**(151,318)**	***7.24%***
TOTAL REVENUES		**656,477**	**696,173**	**675,332**	***-2.99%***

BUDGET WORKSHEET FISCAL YEAR 2018
540 SOLID WASTE FUND
PROFIT & LOSS
45200 SOLID WASTE AND RECYCLING

EXPENDITURES/EXPENSES

		ACTUAL FYR 2016	BUDGET FYR 2017	BUDGET FYR 2018	*% CHANGE 17 - 18*
PURCHASED/CONTRACTED SERVICES					
SOLID WASTE CARTS	52.2111	249,727	268,303	273,102	*1.79%*
SOLID WASTE DUMPSTERS	52.2112	129,434	139,873	138,996	*-0.63%*
FUEL SURCHARGE	52.2116	(29,111)	5,000	5,000	*0.00%*
BANK S/C	53.1710	53	200	200	*0.00%*
TOTAL PURCHASED/CONTRACTED SVC		**350,103**	**413,376**	**417,298**	***0.95%***
OTHER COSTS					
BAD DEBTS	57.4000	1,921	3,900	3,900	*0.00%*
TOTAL OTHER COSTS		**1,921**	**3,900**	**3,900**	***0.00%***
TOTAL EXPENDITURES/EXPENSES		**352,024**	**417,276**	**421,198**	***0.94%***

This division includes expenditures for collecting garbage and other refuse and delivering it to the place of disposal.

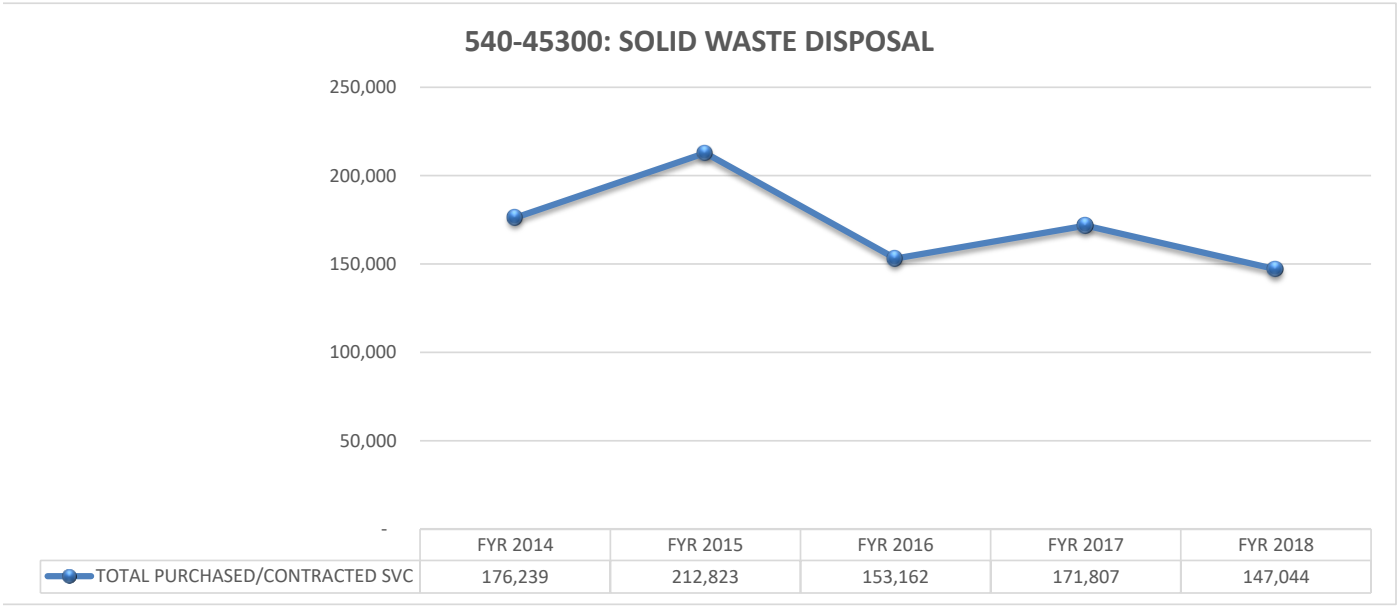


BUDGET WORKSHEET FISCAL YEAR 2018
540 SOLID WASTE FUND
PROFIT & LOSS
45300 SOLID WASTE DISPOSAL

EXPENDITURES/EXPENSES

		ACTUAL FYR 2016	BUDGET FYR 2017	BUDGET FYR 2018	*% CHANGE 17 - 18*
PURCHASED/CONTRACTED SERVICES					
SCRAP TIRE	52.2114	1,048	2,000	2,000	*0.00%*
DUMPSTER TIPPING FEE	52.3961	115,759	131,592	112,038	*-14.86%*
INERT TIPPING FEE	52.3962	36,265	37,215	32,006	*-14.00%*
OTHER TIPPING FEE	52.3963	90	1,000	1,000	*0.00%*
TOTAL PURCHASED/CONTRACTED SVC		**153,162**	**171,807**	**147,044**	***-14.41%***
TOTAL EXPENDITURES/EXPENSES		**153,162**	**171,807**	**147,044**	***-14.41%***

Included in the Solid Waste Disposal division are those expenditures incurred in the disposal of garbage and other refuse.

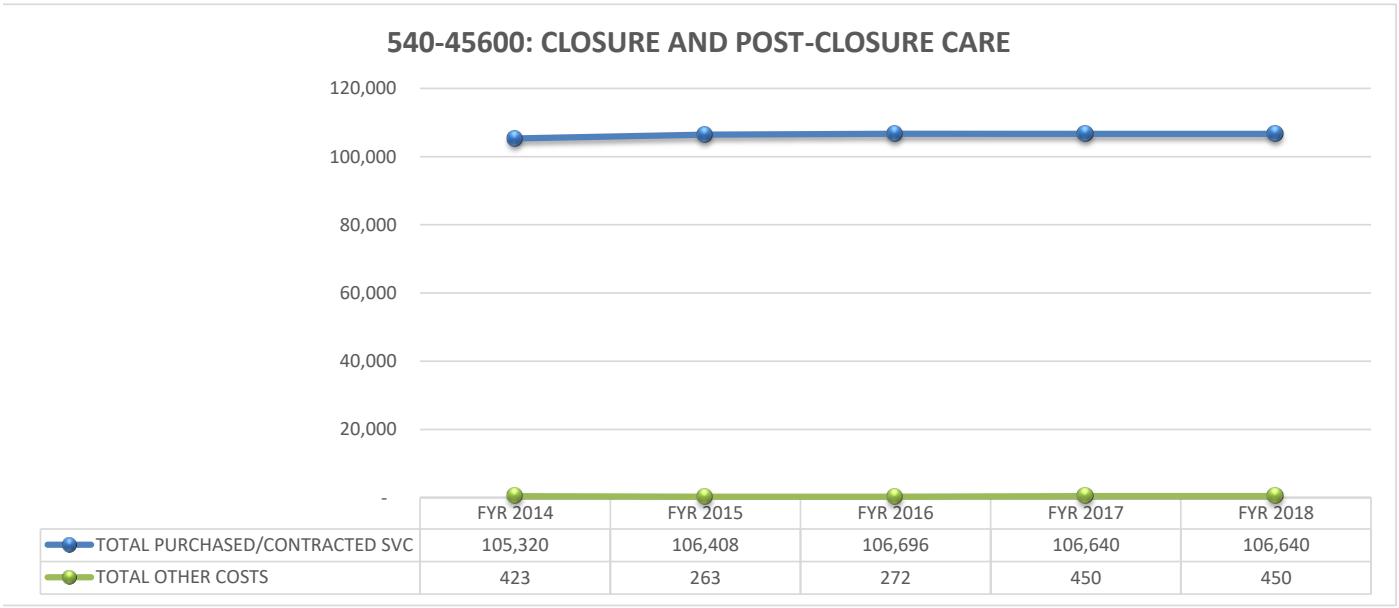


BUDGET WORKSHEET FISCAL YEAR 2018
540 SOLID WASTE FUND
PROFIT & LOSS
45600 CLOSURE AND POST CLOSURE CARE

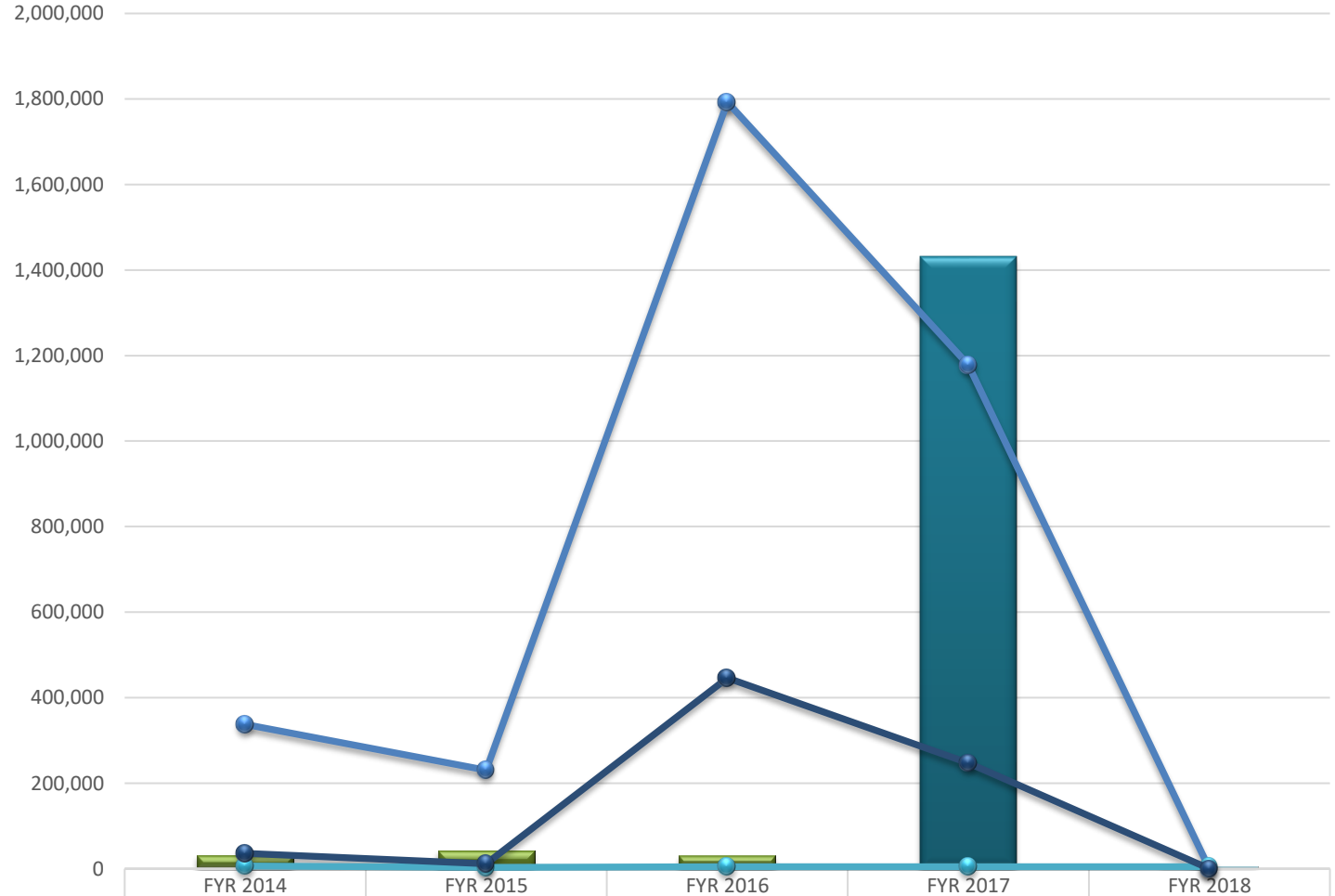
EXPENDITURES/EXPENSES

		ACTUAL FYR 2016	BUDGET FYR 2017	BUDGET FYR 2018	*% CHANGE 17 - 18*
PURCHASED/CONTRACTED SERVICES					
WCLF 80% COLLECT FEE	52.3970	106,696	106,640	106,640	*0.00%*
TOTAL PURCHASED/CONTRACTED SVC		**106,696**	**106,640**	**106,640**	***0.00%***
OTHER COSTS					
BAD DEBTS	57.4000	272	450	450	*0.00%*
TOTAL OTHER COSTS		**272**	**450**	**450**	***0.00%***
TOTAL EXPENDITURES/EXPENSES		**106,968**	**107,090**	**107,090**	***0.00%***

This division includes the estimated total current cost of the landfill's closure and post-closure care, based on applicable federal, state, or local laws or regulations, including the cost of final cover (capping) and the cost of monitoring and maintaining the landfill during the post-closure period.



Revenues are shown by the trend lines while expenses are shown by the stacked columns.



	FYR 2014	FYR 2015	FYR 2016	FYR 2017	FYR 2018
TOTAL DEP/AMORTIZATION	29,930	38,656	23,890	-	-
TOTAL PURCHASED/CONTRACTED SVC	2,100	3,650	6,328	1,430,558	4,800
TOTAL INTERGOVERNMENTAL	337,547	230,650	1,792,534	1,178,266	-
TOTAL MISCELLANEOUS	6,400	3,200	4,800	4,800	4,800
TOTAL INTERFUND TRANSFERS	36,014	11,360	446,020	247,492	-

BUDGET WORKSHEET FISCAL YEAR 2018
550 AIRPORT FUND
PROFIT & LOSS

REVENUES

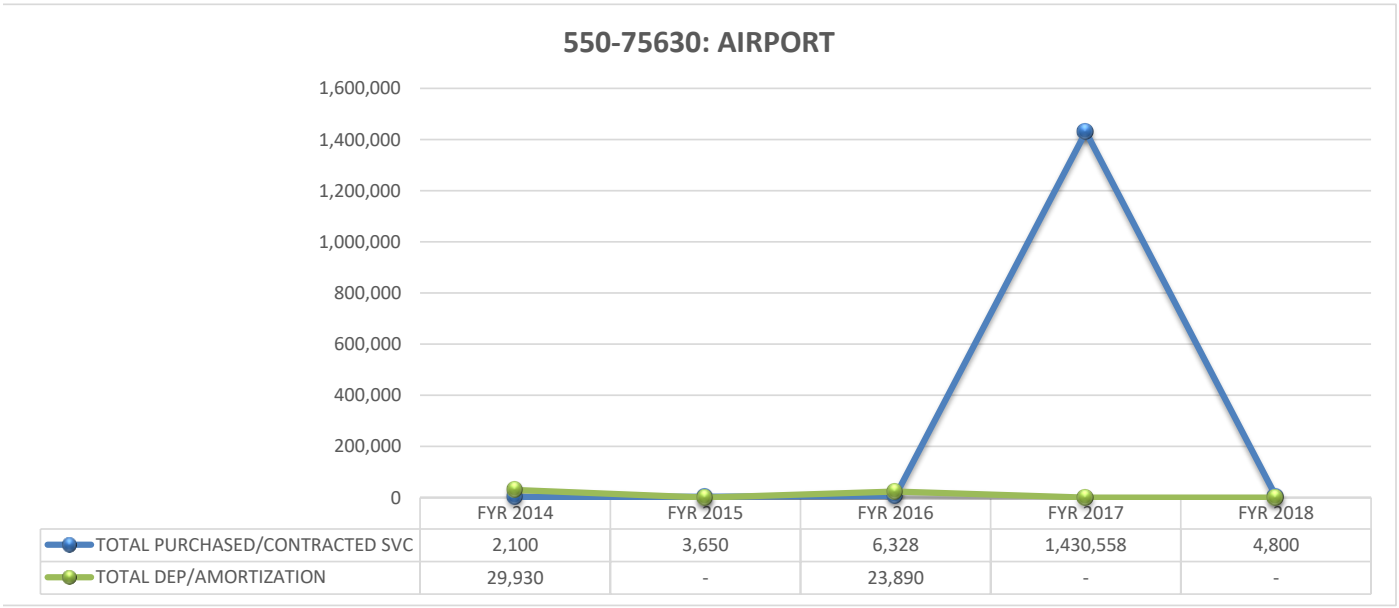
		ACTUAL FYR 2016	BUDGET FYR 2017	BUDGET FYR 2018	*% CHANGE 17 - 18*
INTERGOVERNMENTAL					
STATE GOV GRANTS OP/CATAG					
AIR GEORGIA GRANT	33.4150	1,152,559	655,599	-	*-100.00%*
STATE GOV GRANTS OP/CATAG		**1,152,559**	**655,599**	**-**	***-100.00%***
OTHER/ENTERPRISE					
AIRPORT OTHER REVENUE	34.5310	639,975	522,667	-	*-100.00%*
TOTAL OTHER/ENTERPRISE		**639,975**	**522,667**	**-**	***-100.00%***
TOTAL INTERGOVERNMENTAL		**1,792,534**	**1,178,266**	**-**	***-100.00%***
MISCELLANEOUS					
RENTS & ROYALTIES					
RENTS & ROYALTIES	38.1000	4,800	4,800	4,800	*0.00%*
TOTAL RENTS & ROYALTIES		**4,800**	**4,800**	**4,800**	***0.00%***
TOTAL MISCELLANEOUS		**4,800**	**4,800**	**4,800**	***0.00%***
INTERFUND TRANSFERS					
TRANSFER - EC DEV	39.1116	446,020	247,492	-	*-100.00%*
TOTAL INTERFUND TRANSFERS		**446,020**	**247,492**	**-**	***-100.00%***
TOTAL REVENUES		**2,243,354**	**1,430,558**	**4,800**	***-99.66%***

BUDGET WORKSHEET FISCAL YEAR 2018
550 AIRPORT FUND
PROFIT & LOSS
75630 AIRPORT

EXPENDITURES/EXPENSES

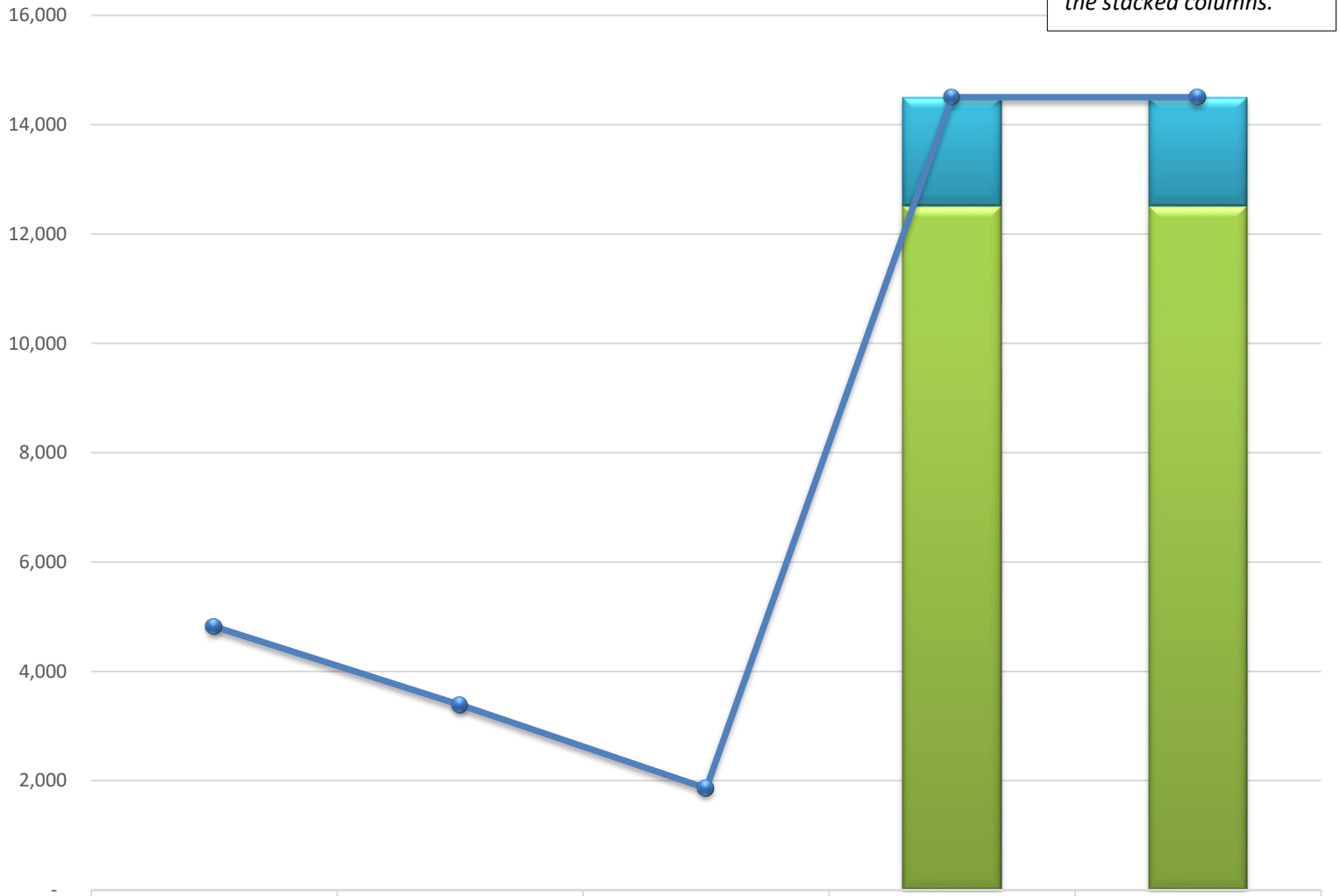
		ACTUAL FYR 2016	BUDGET FYR 2017	BUDGET FYR 2018	*% CHANGE 17 - 18*
PURCHASED/CONTRACTED SERVICES					
PROFESSIONAL	52.1200	-	98,669	-	*-100.00%*
CONSTRUCTION COSTS	52.1308	-	1,326,389	-	*-100.00%*
R/M - SYSTEM	52.2250	224	100	-	*-100.00%*
RENTAL OF LAND & BUILDNG	52.2310	2,550	-	2,500	*N/A*
INS, OTHER THAN EMP BEN	52.3100	897	3,000	-	*-100.00%*
ADVERTISING	52.3300	300	-	300	*N/A*
DUES & FEES	52.3600	100	300	1,500	*400.00%*
LICENSES	52.3800	1,689	100	-	*-100.00%*
MICTHELL EMC	52.3950	568	1,500	500	*-66.67%*
DEAPRTMENT UTILITY USAGE	52.3951	-	500	-	*-100.00%*
TOTAL PURCHASED/CONTRACTED SVC		**6,328**	**1,430,558**	**4,800**	***-99.66%***
DEPRECIATION/AMORTIZATION					
DEPRECIATION	56.1000	23,890	-	-	*N/A*
TOTAL DEP/AMORTIZATION		**23,890**	**-**	**-**	***N/A***
TOTAL EXPENDITURES/EXPENSES		**30,218**	**1,430,558**	**4,800**	***-99.66%***

Expenses incurred in the operation of a government's airport.



221 Economic Revolving Loan Fund
Revenue *(net of transfers)* & Expenses

Revenues are shown by the trend lines while expenses are shown by the stacked columns.



	FYR 2014	FYR 2015	FYR 2016	FYR 2017	FYR 2018
TOTAL DEBT SERVICE	-	-	-	2,000	2,000
TOTAL OTHER COSTS	-	-	-	12,502	12,502
TOTAL INTEREST REVENUES	4,821	3,385	1,861	14,502	14,502

BUDGET WORKSHEET FISCAL YEAR 2018
221 ECONOMIC REVOLVING FUND
PROFIT & LOSS

REVENUES

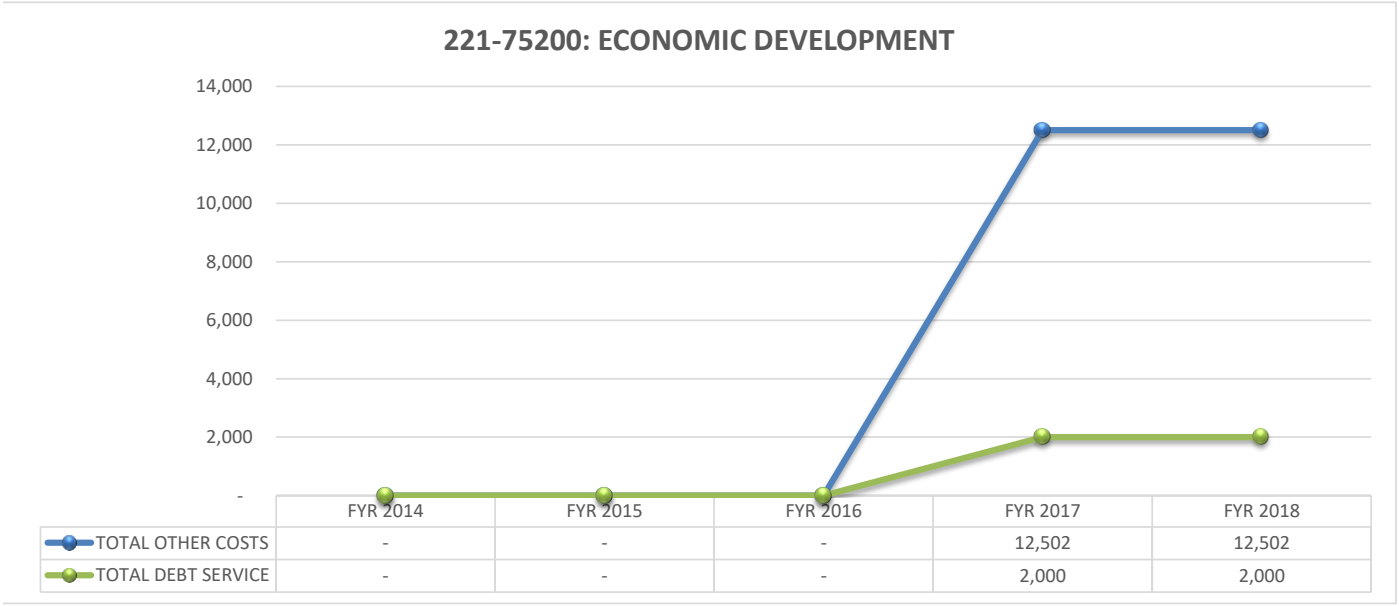
		ACTUAL FYR 2016	BUDGET FYR 2017	BUDGET FYR 2018	*% CHANGE 17 - 18*
INTEREST REVENUES					
INT INCOME ACCOUNT	36.1001	8	2,699	2,699	*0.00%*
INT - NOTES REC	36.1010	1,853	11,803	11,803	*0.00%*
TOTAL INTEREST REVENUES		**1,861**	**14,502**	**14,502**	***0.00%***

BUDGET WORKSHEET FISCAL YEAR 2018
221 ECONOMIC REVOLVING FUND
PROFIT & LOSS
75200 ECONOMIC DEVELOPMENT

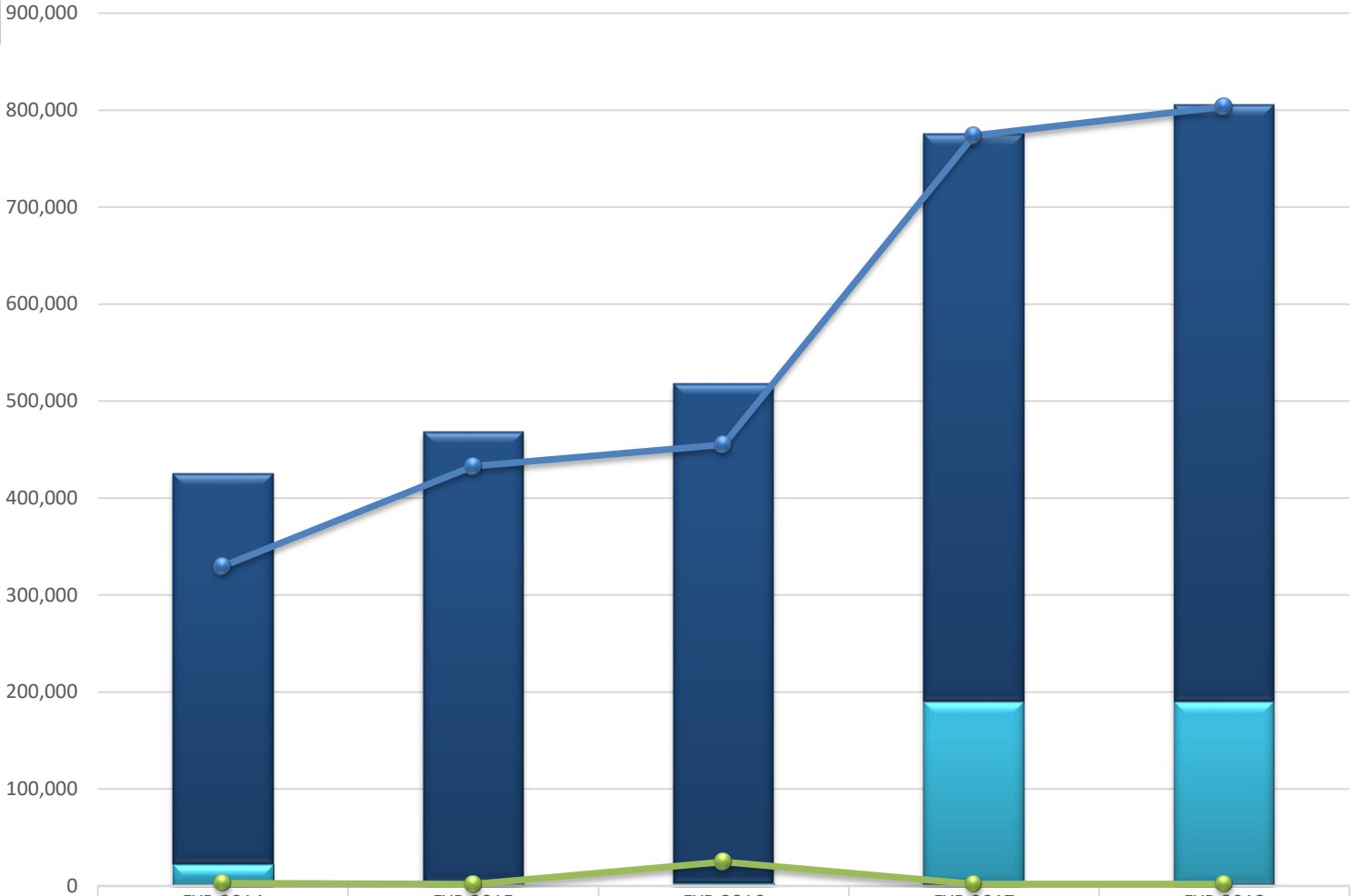
EXPENSES

		ACTUAL FYR 2016	BUDGET FYR 2017	BUDGET FYR 2018	% CHANGE 17 - 18
OTHER COSTS					
CONTIGENCIES	57.9000	-	12,502	12,502	*0.00%*
TOTAL OTHER COSTS		**-**	**12,502**	**12,502**	***0.00%***
DEBT SERVICE					
FAF - BANK NOTE INTEREST	58.3000	-	2,000	2,000	*0.00%*
TOTAL DEBT SERVICE		**-**	**2,000**	**2,000**	***0.00%***
EXPENSES		**-**	**14,502**	**14,502**	***0.00%***

This division includes expenditures made to foster economic growth and development of the area over which the government exercises jurisdiction, specifically financial assistance to new industries and businesses.



Revenues are shown by the trend lines while expenses are shown by the stacked columns.



	FYR 2014	FYR 2015	FYR 2016	FYR 2017	FYR 2018
TOTAL DEBT SERVICE	402,853	466,007	515,513	585,765	615,765
TOTAL OTHER COSTS	22,395	2,027	2,400	189,990	189,990
TOTAL INTERGOVERNMENTAL	329,848	432,880	454,983	773,755	803,755
TOTAL INTEREST REVENUES	2,877	1,824	24,832	2,000	2,000

BUDGET WORKSHEET FISCAL YEAR 2018
230 SPLOST V & VI FUNDS
PROFIT & LOSS

REVENUES

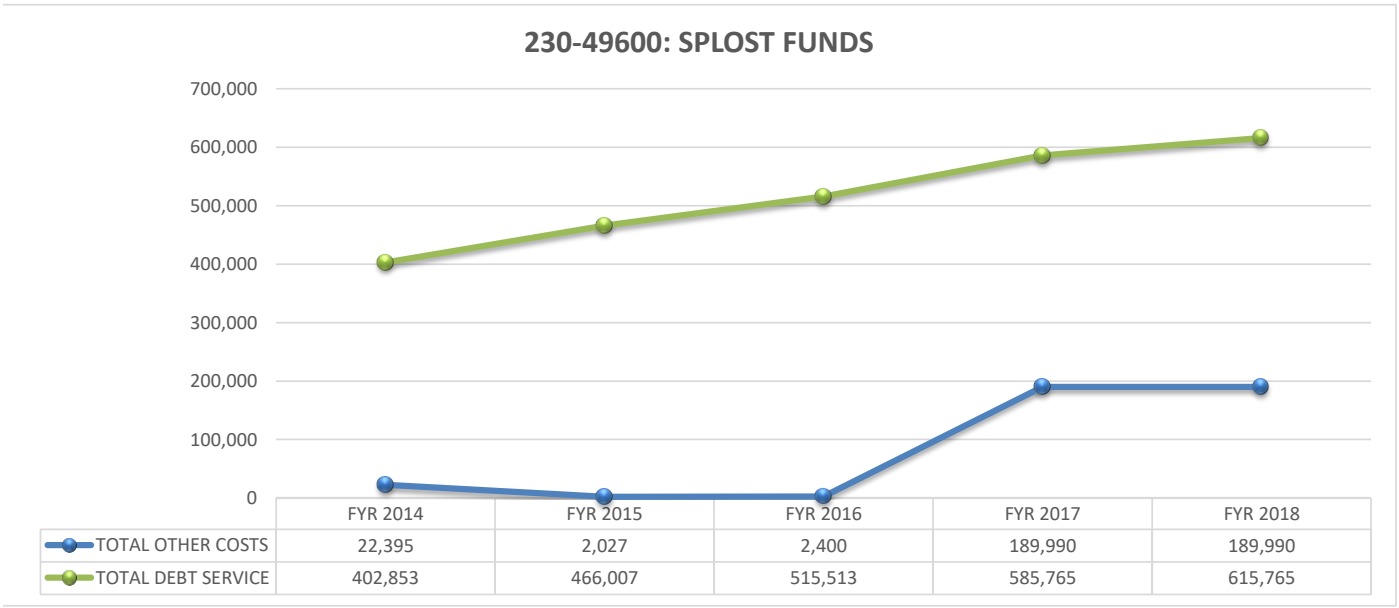
		ACTUAL FYR 2016	BUDGET FYR 2017	BUDGET FYR 2018	% CHANGE 17 - 18
INTERGOVERNMENTAL					
STATE GOVERNMENT GRANTS					
SPLOST V FUNDS	33.4300	454,983	348,000	467,755	*34.41%*
SPLOST VI FUNDS	33.4700		425,755	336,000	*-21.08%*
STATE GOVERNMENT GRANTS		**454,983**	**773,755**	**803,755**	***3.88%***
TOTAL INTERGOVERNMENTAL		**454,983**	**773,755**	**803,755**	***3.88%***
INTEREST REVENUE					
INTEREST INCOME ACCTS	36.1001	1,638	2,000	2,000	*0.00%*
TOTAL INTEREST REVENUES		**24,832**	**2,000**	**2,000**	***0.00%***
REVENUES		**479,815**	**775,755**	**805,755**	***3.87%***

BUDGET WORKSHEET FISCAL YEAR 2018
230 SPLOST V & VI FUNDS
PROFIT & LOSS
49600 SPLOST FUNDS

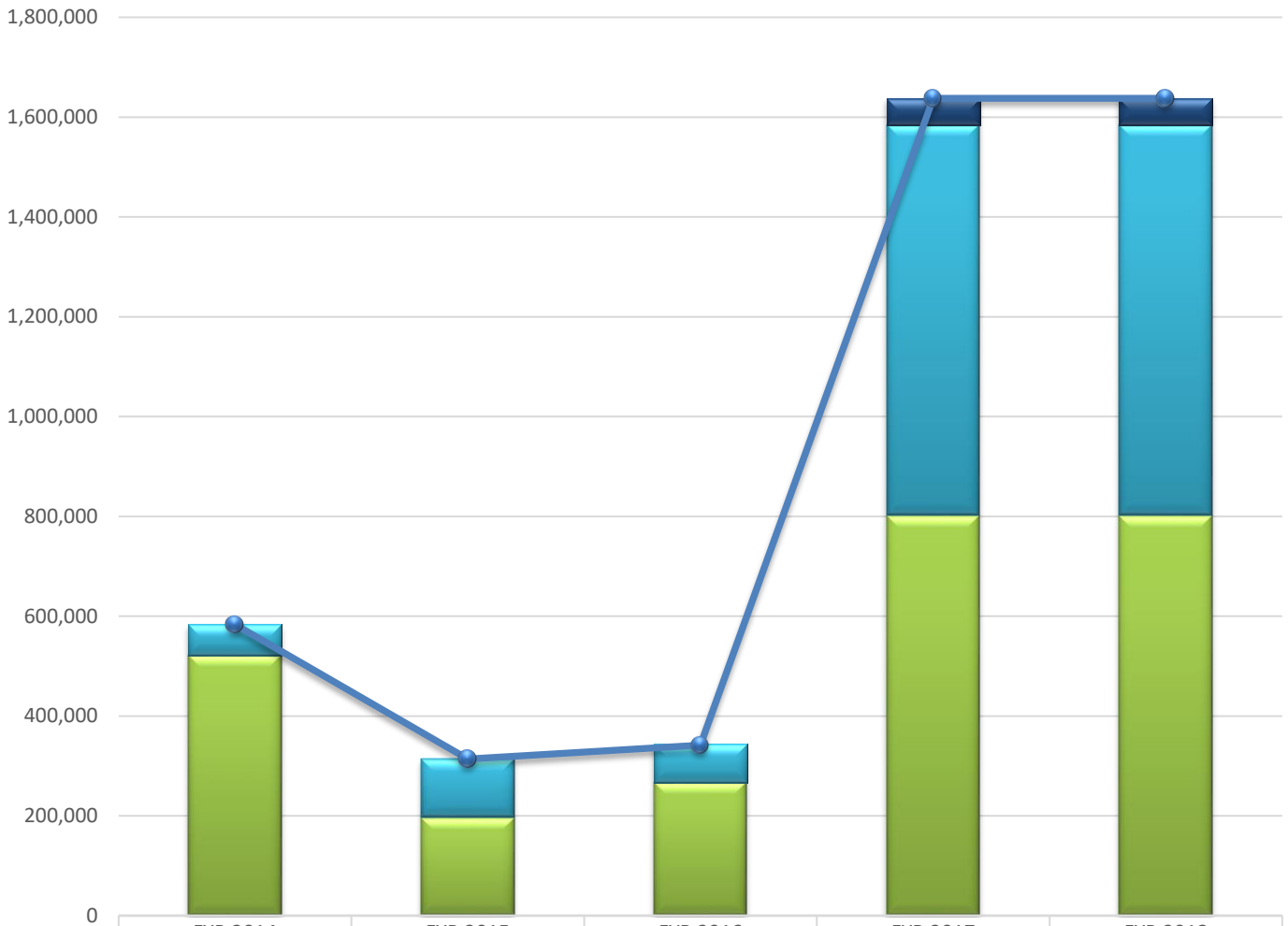
EXPENSES

		ACTUAL FYR 2016	BUDGET FYR 2017	BUDGET FYR 2018	% CHANGE 17 - 18
OTHER COST / CITY MATCH GRANT FUNDS					
DOT BIKE/PEDESTRIAN	57.3007	2,400	89,990	89,990	*0.00%*
DOT TE 11 CITY MATCH	57.3009	-	100,000	100,000	*0.00%*
TOTAL OTHER COSTS		**2,400**	**189,990**	**189,990**	***0.00%***
DEBT SERVICE					
POLICE DEPT - PRINCIPAL	58.1300	142,282	148,848	148,848	*0.00%*
POLICE DEPT - INTEREST	58.2300	41,711	35,146	35,146	*0.00%*
SPLOST PROJECTS	58.3300	-	201,771	201,771	*0.00%*
PARKS & RECREATION	58.3305	-	-	30,000	*N/A*
ROADS,BRIDGES,SIDEWALKS	58.3307	331,520	200,000	200,000	*0.00%*
TOTAL DEBT SERVICE		**515,513**	**585,765**	**615,765**	***5.12%***
EXPENSES		**517,913**	**775,755**	**805,755**	***3.87%***

SPLOST V & VI is an additional 1¢ sales tax which is voted upon every five years. The City Council decites how these funds are to be spent which shows in teh referendum. Funds are usually spent on street improvements and capital outlay. This is governed by state law. Funds are disbursed from the State to the County and the County distributes the money to the City and School Board.



Revenues are shown by the trend lines while expenses are shown by the stacked columns.



	FYR 2014	FYR 2015	FYR 2016	FYR 2017	FYR 2018
TOTAL OTHER COSTS	-	-	-	53,748	53,748
TOTAL CAPITAL OUTLAY	61,653	117,479	76,574	782,303	782,303
TOTAL PURCHASED/CONTRACTED SERVICES	521,667	196,393	266,956	801,570	801,570
STATE GOVERNMENT GRANTS	583,320	313,872	341,660	1,637,621	1,637,621

BUDGET WORKSHEET FISCAL YEAR 2018
251 DESIGNATED GRANT FUNDS
PROFIT & LOSS

REVENUES

		ACTUAL FYR 2016	BUDGET FYR 2017	BUDGET FYR 2018	*% CHANGE 17 - 18*
INTERGOVERNMENTAL					
STATE GOVERNMENT GRANTS					
DOT-ISABELLA ST PEDESTR	33.4011	9,600	352,302	352,302	*0.00%*
DOT TE 11 GRANT	33.4018	-	300,000	300,000	*0.00%*
CHIP GRANT 2015	33.4023	-	306,000	306,000	*0.00%*
CDBG-13 SEWER IMPROVEMENT	33.4024	235,989	67,618	67,618	*0.00%*
DOT - LMIG 2015	33.4025	64,904	-	-	*N/A*
DOT - LMIG 2016	33.4026	-	65,001	65,001	*0.00%*
CDBG - 15 SEWER IMPROVEMENT	33.4027	22,300	481,700	481,700	*0.00%*
DOT LMIG 2017	33.4028	-	65,000	65,000	*0.00%*
FARMERS' MKT GRANT REVENUE	33.4035	8,867	-	-	*N/A*
MISC GRANTS REVENUE	33.4050	2,070	-	-	*N/A*
STATE GOVERNMENT GRANTS		**341,660**	**1,637,621**	**1,637,621**	***0.00%***
TOTAL INTERGOVERNMENTAL		**343,730**	**1,637,621**	**1,637,621**	***0.00%***
REVENUES		**343,730**	**1,637,621**	**1,637,621**	***0.00%***

The Designated Grant fund accounts for grant moneys which are not accounted for some other place. This fund accounts for LMIG (Local Maintenance & Improvement Grant) money which is distributed by GDOT (Georgia Department of Transportation). These moneys are used for matching paving of streets within the City.

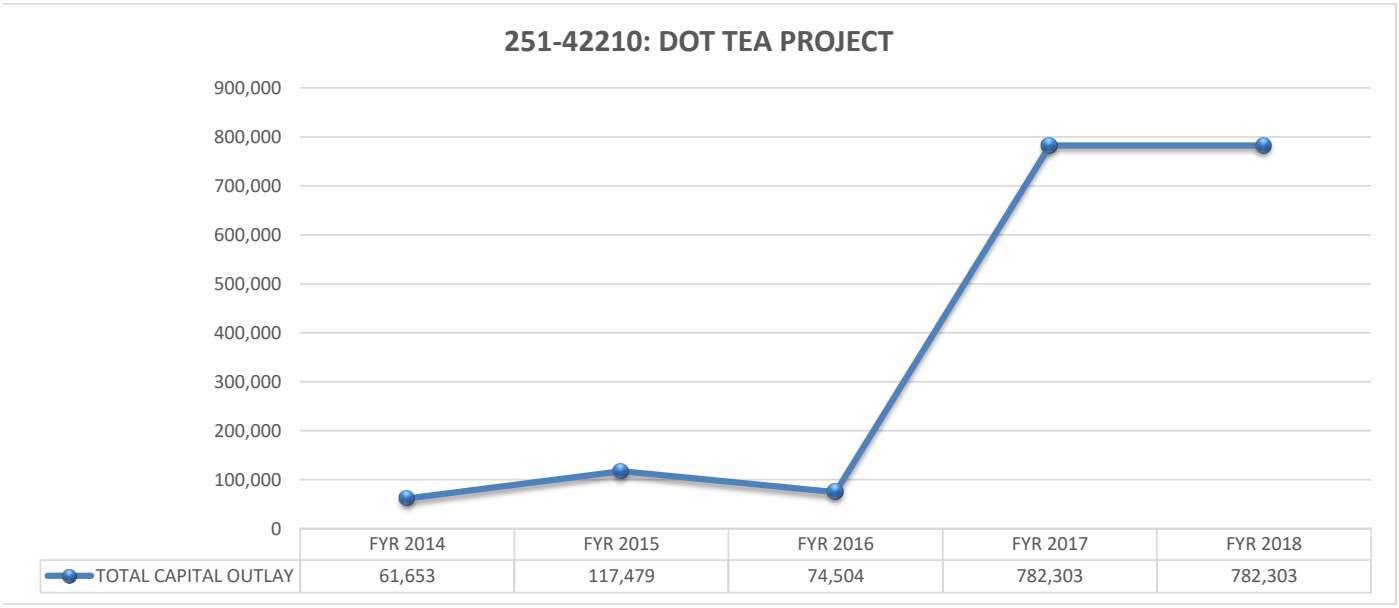
This fund also accounts for CDBG (Community Development Block Grants) and CHIP (Community Home Investment Program).

BUDGET WORKSHEET FISCAL YEAR 2018
251 DESIGNATED GRANT FUNDS
PROFIT & LOSS
42210 DOT TEA PROJECT

EXPENSES

		ACTUAL FYR 2016	BUDGET FYR 2017	BUDGET FYR 2018	*% CHANGE 17 - 18*
CAPITAL OUTLAY					
ISABELLA ST PEDESTRIAN	54.1203	9,600	352,302	352,302	*0.00%*
DOT TE 11	54.1207	-	300,000	300,000	*0.00%*
DOT LMIG 2014	54.1208	64,904	65,001	-	*-100.00%*
DOT LMIG 2016	54.1210	-	65,000	65,001	*0.00%*
DOT LMIG 2017	54.1211	-	-	65,000	*N/A*
TOTAL CAPITAL OUTLAY		**74,504**	**782,303**	**782,303**	***0.00%***

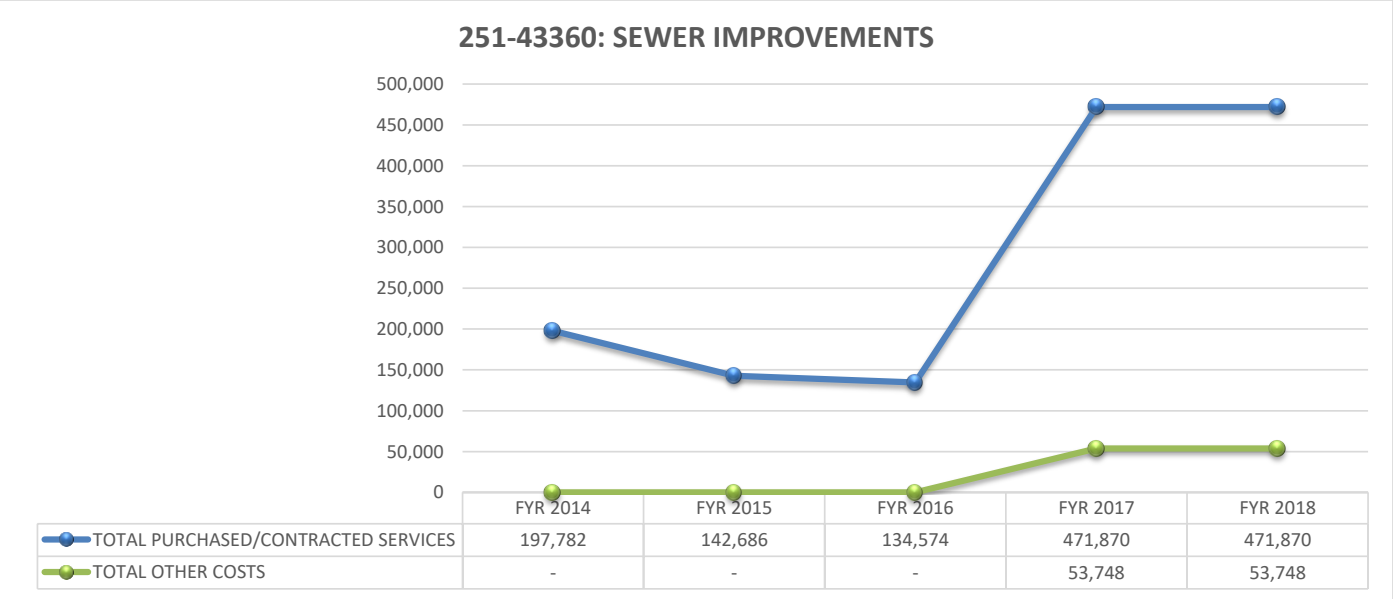
The Transportation Enhancement (TE) program was established to enrich the traveling experience of motorists, bicyclists, and pedestrians through enhancements to our transportation system. Federal funding for TE projects is allotted to provide aesthetic and functional improvements to historical, natural, and scenic areas.



BUDGET WORKSHEET FISCAL YEAR 2018
251 DESIGNATED GRANT FUNDS
PROFIT & LOSS
43360 SEWER IMPROVEMENTS

EXPENSES

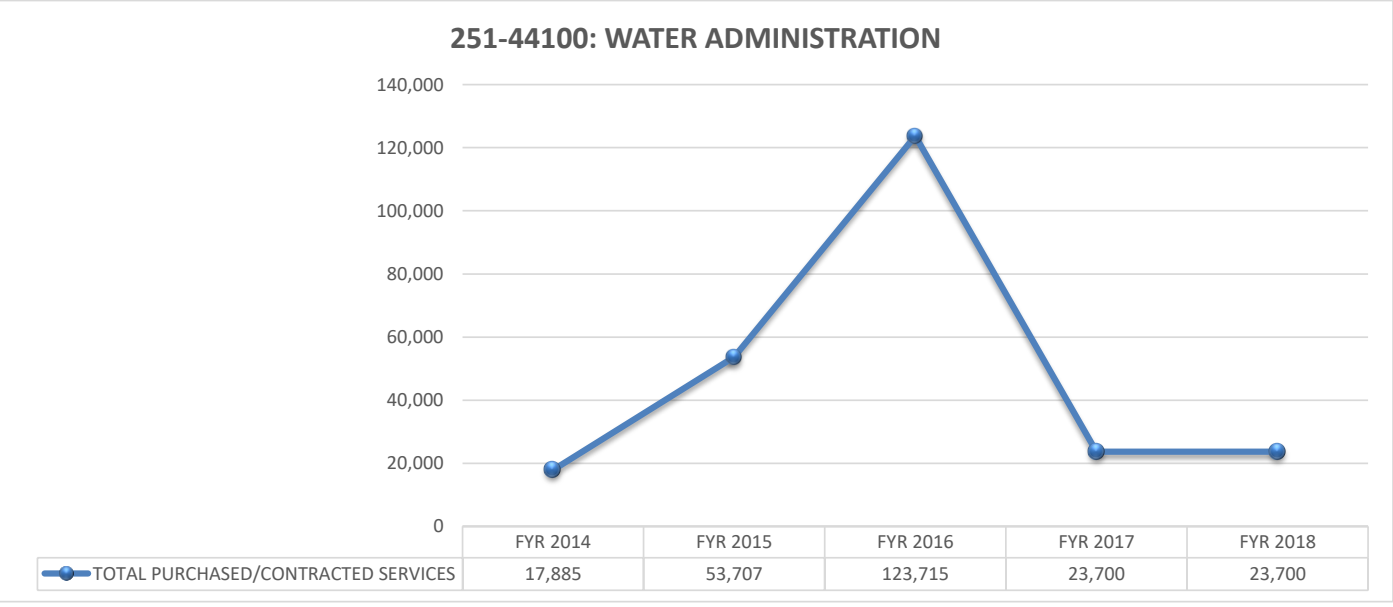
		ACTUAL FYR 2016	BUDGET FYR 2017	BUDGET FYR 2018	*% CHANGE 17 - 18*
PURCHASED/CONTRACTED SERVICES					
PROFESSIONAL - CDBG 2015	52.1200	22,300	25,000	25,000	*0.00%*
CONSTRUCTION COSTS - CDBG 2013	52.1308	112,274	15,700	15,700	*0.00%*
CONSTRUCTION COSTS CDBG 15			431,170	431,170	*0.00%*
TOTAL PURCHASED/CONTRACTED SERVICES		**134,574**	**471,870**	**471,870**	***0.00%***
OTHER COSTS					
CONTINGENCIES CDBG 13	57.9001	-	28,218	28,218	*0.00%*
CONTINGENCIES 57.9002	57.9002		25,530	25,530	*0.00%*
TOTAL OTHER COSTS		**-**	**53,748**	**53,748**	***0.00%***
TOTAL COSTS		**134,574**	**525,618**	**525,618**	***0.00%***



BUDGET WORKSHEET FISCAL YEAR 2018
251 DESIGNATED GRANT FUNDS
PROFIT & LOSS
44100 WATER ADMINISTRATION

EXPENSES

		ACTUAL FYR 2016	BUDGET FYR 2017	BUDGET FYR 2018	*% CHANGE 17 - 18*
PURCHASED/CONTRACTED SERVICES					
CONSTRUCTION COSTS	52.1308	123,715	23,700	23,700	*0.00%*
TOTAL PURCHASED/CONTRACTED SERVICES		**123,715**	**23,700**	**23,700**	***0.00%***



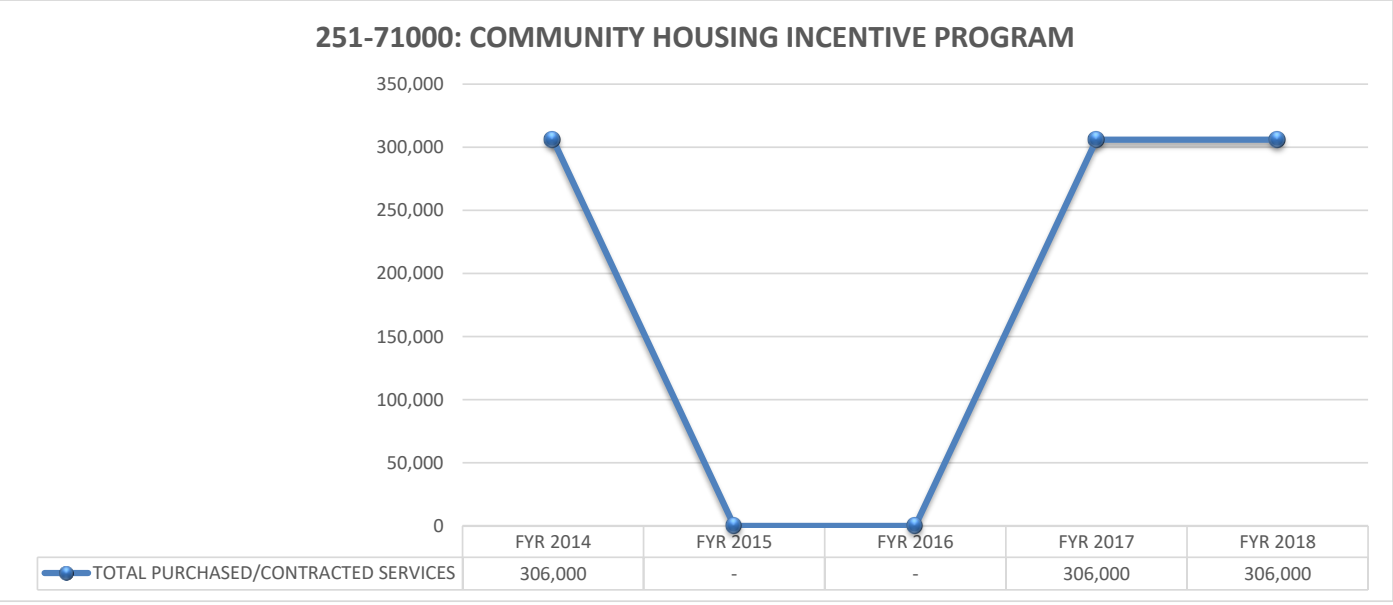
BUDGET WORKSHEET FISCAL YEAR 2018
251 DESIGNATED GRANT FUNDS
PROFIT & LOSS
71000 COMMUNITY HOUSING INCENTIVE PROG

EXPENSES

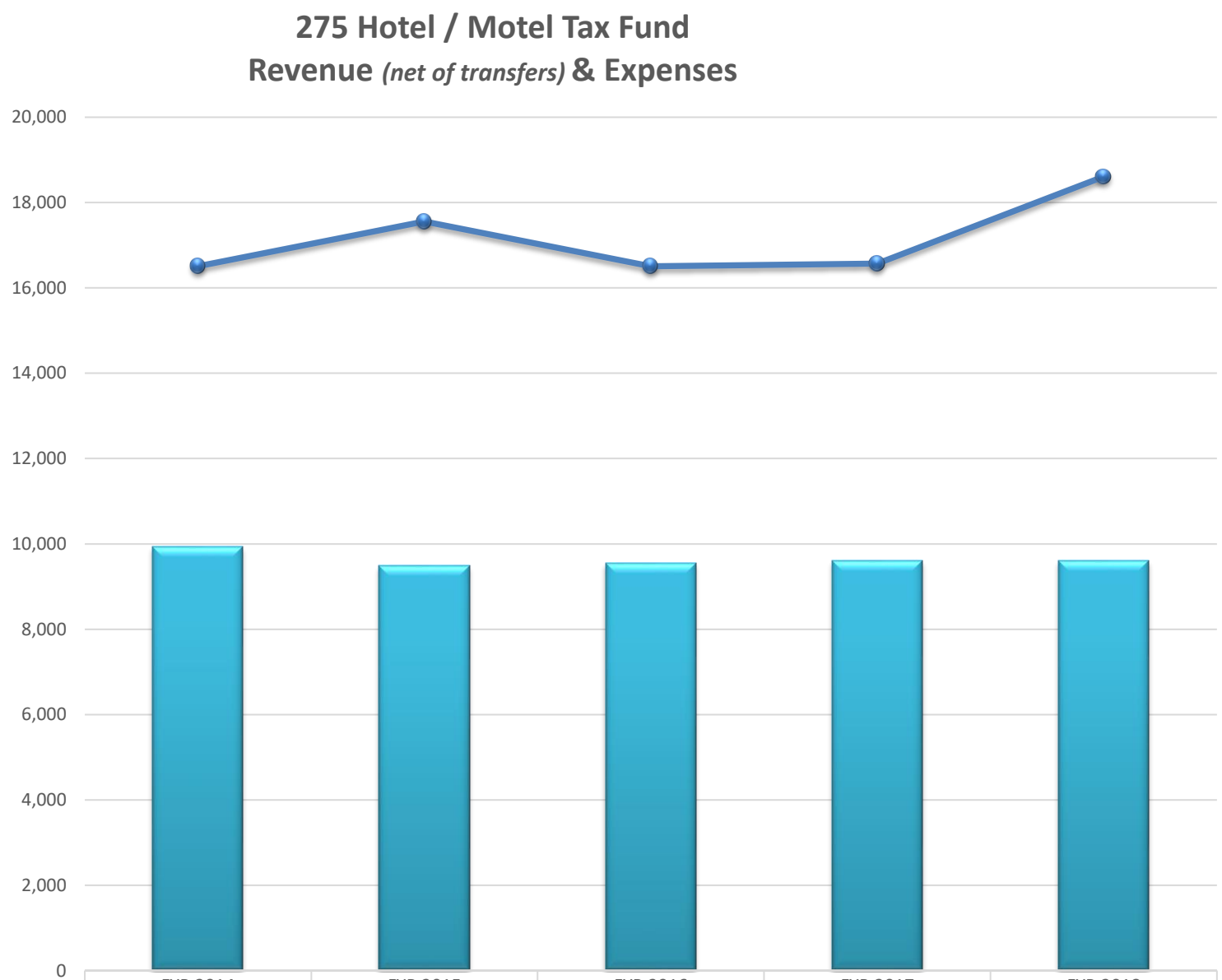
		ACTUAL FYR 2016	BUDGET FYR 2017	BUDGET FYR 2018	*% CHANGE 17 - 18*
PURCHASED/CONTRACTED SERVICES					
REHAB PRIVATE PROPERTIES	52.5001		306,000	306,000	*0.00%*
TOTAL PURCHASED/CONTRACTED SERVICES		**-**	**306,000**	**306,000**	***0.00%***

The Georgia Department of Community Affairs awards the Community HOME Investment Program (CHIP) funds to communities to provide home repairs and new construction of single family homes for resale.

CHIP funds may be used to assist existing low income homeowners by providing rehabilitation assistance to their homes or for new construction of single family homes for low-to-moderate income homebuyers.



Revenues are shown by the trend lines while expenses are shown by the stacked columns.



	FYR 2014	FYR 2015	FYR 2016	FYR 2017	FYR 2018
TOTAL OTHER COSTS	9,934	9,493	9,555	9,600	9,600
TOTAL SEL SALES & USE TAXES	16,508	17,556	16,507	16,570	18,609

BUDGET WORKSHEET FISCAL YEAR 2018
275 HOTEL / MOTEL TAX FUND
PROFIT & LOSS

REVENUES

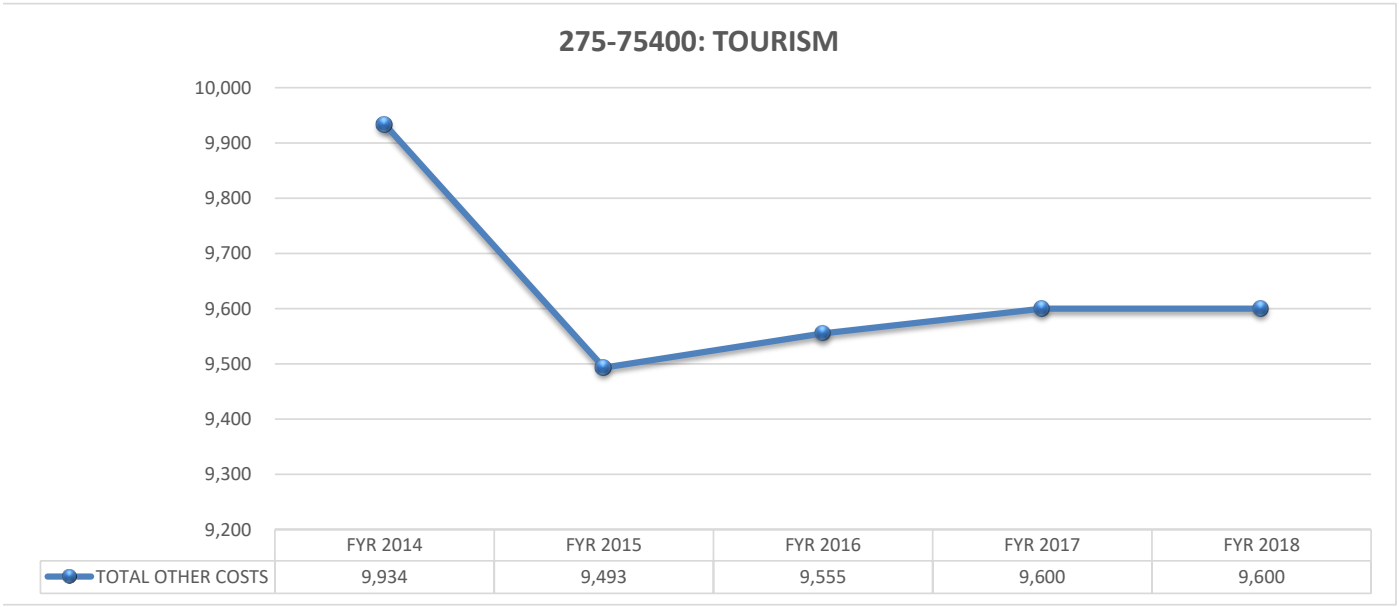
		ACTUAL FYR 2016	BUDGET FYR 2017	BUDGET FYR 2018	*% CHANGE 17 - 18*
TAXES					
SELECTIVE SALES & USE TAXES					
HOTEL/MOTEL	31.4100	16,507	16,570	18,609	*12.31%*
TOTAL SEL SALES & USE TAXES		**16,507**	**16,570**	**18,609**	***12.31%***
TOTAL TAXES		**16,507**	**16,570**	**18,609**	***12.31%***
INTERFUND TRANSFERS					***N/A***
TRANSFER - GF	39.1101	(6,500)	(6,970)	(9,009)	*29.25%*
TOTAL INTERFUND TRANSFERS		**(6,500)**	**(6,970)**	**(9,009)**	***29.25%***
NET REVENUES		**10,007**	**9,600**	**9,600**	***0.00%***

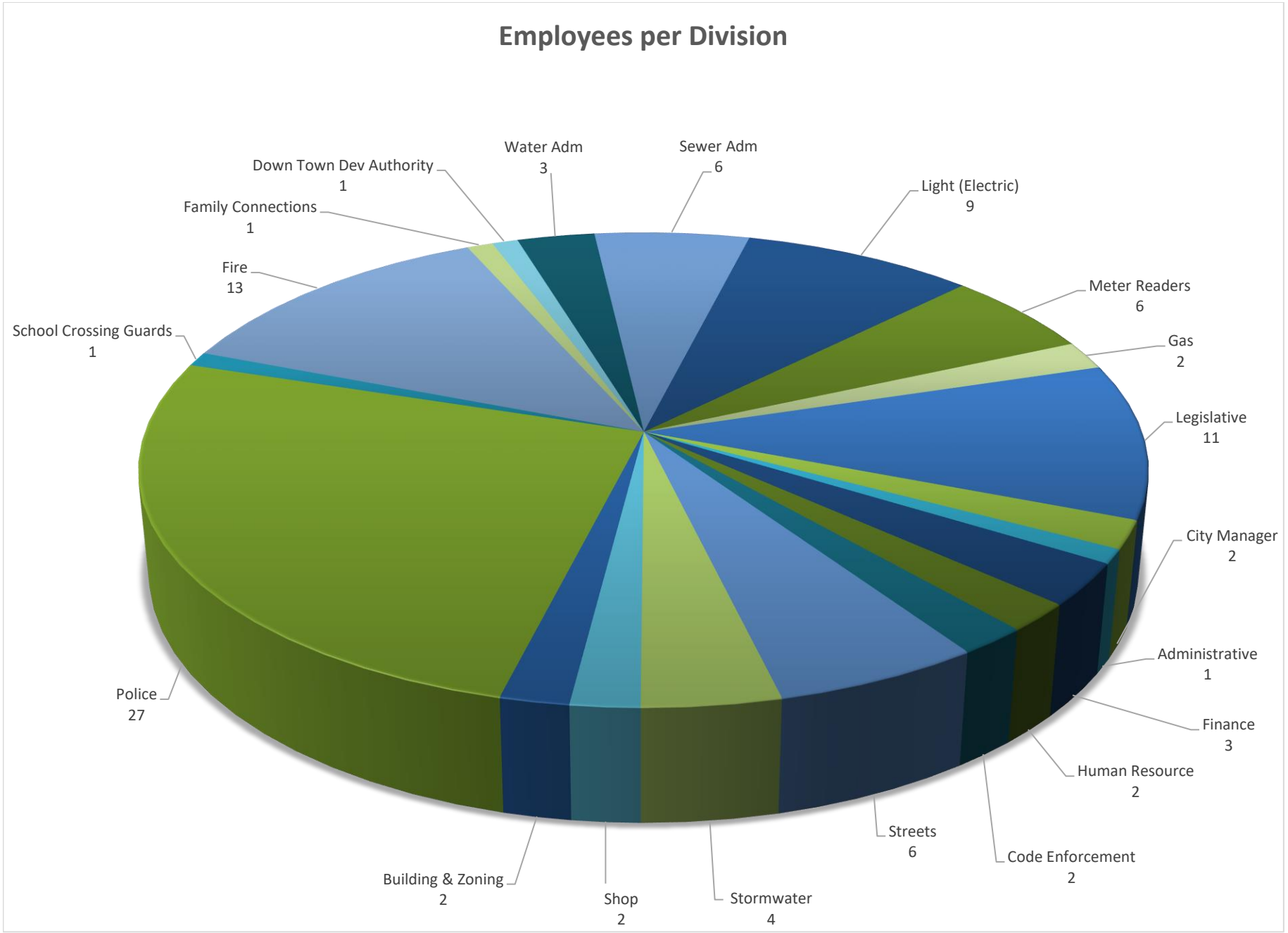
BUDGET WORKSHEET FISCAL YEAR 2018
275 HOTEL / MOTEL TAX FUND
PROFIT & LOSS
75400 TOURISM

EXPENSES

		ACTUAL FYR 2016	BUDGET FYR 2017	BUDGET FYR 2018	% CHANGE 17 - 18
OTHER COSTS					
CHAMBER OF COMMERCE	57.2002	9,555	9,600	9,600	*0.00%*
TOTAL OTHER COSTS		**9,555**	**9,600**	**9,600**	***0.00%***
TOTAL EXPENSES		**9,555**	**9,600**	**9,600**	***0.00%***

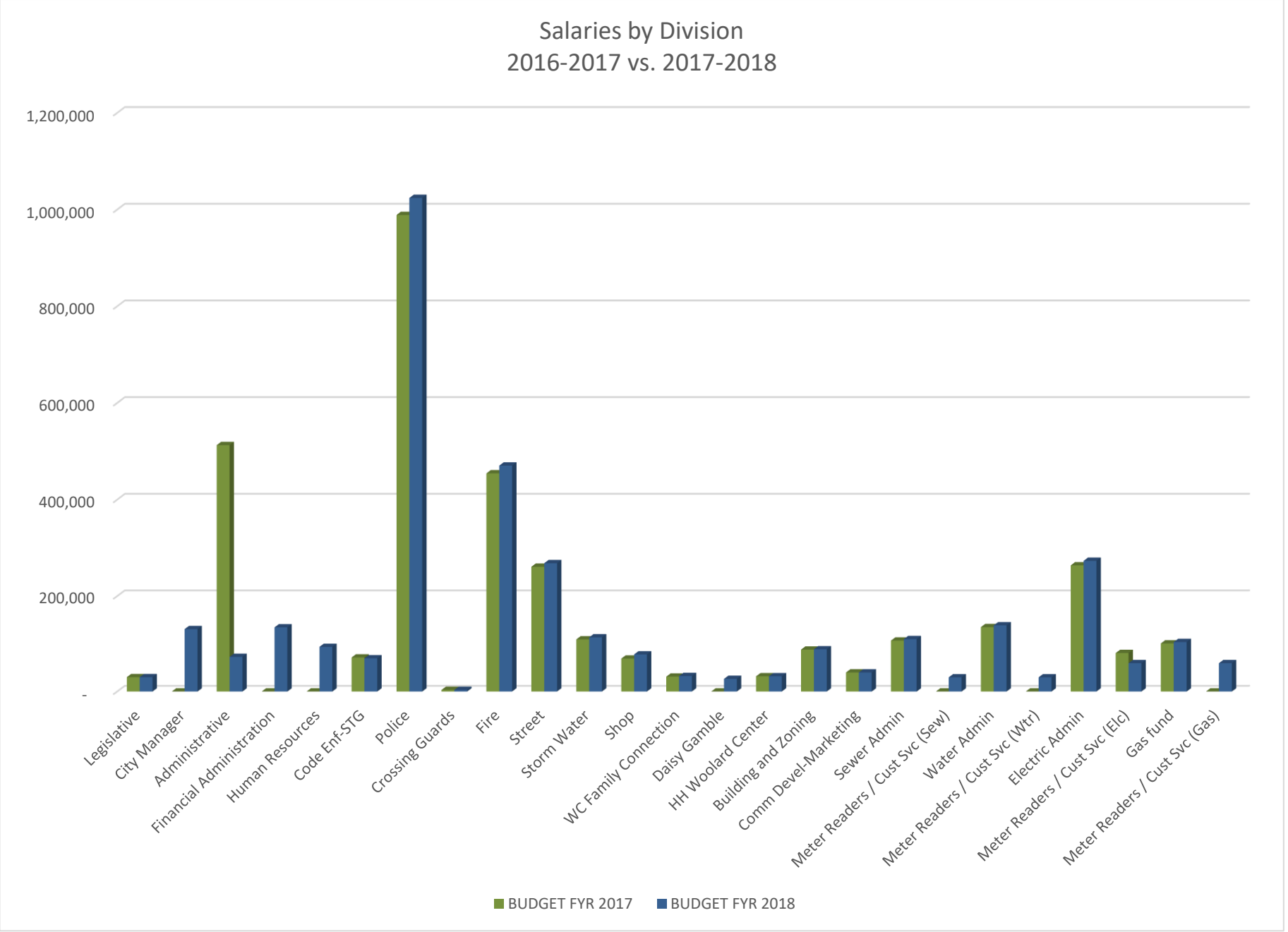
This division is charged with expenditures to enhance tourism including the operations of welcome centers and rest areas.




Employees per Division
Water Adm
3
Sewer Adm
6
Down Town Dev Authority
1
Light (Electric)
9
Family Connections
1
Fire
13
Meter Readers
6
School Crossing Guards
1
Gas
2
Legislative
11
City Manager
2
Administrative
1
Police
27
Finance
3
Human Resource
2
Streets
6
Code Enforcement
2
Building & Zoning
2
Shop
2
Stormwater
4

BUDGET WORKSHEET FISCAL YEAR 2018
Employee Count By Department

Dept #	pyrl #	Department	ACTUAL FYR 2016	BUDGET FYR 2017	BUDGET FYR 2018	
Gen Fund	**100**					
11000	61	Legislative	11	11	11	*(Part-Time 4 Council and Mayor + 5 Housing Board)*
13200		City Manager			2	*(Move from Administrative)*
15000	60	Administrative	11	11	1	*(1 Vacant) (Moved to City Mgr, Finance, HR, & Cust Ser Utilitites)*
15100		Finance			3	*(Move from Administrative)*
15400		Human Resource			2	*(Move from Administrative)*
18000	25	Code Enforcement	2	2	2	
42000	10	Streets	6	6	6	
42100	8	Stormwater	4	4	4	
49000	80	Shop	2	2	2	
74000	63	Building & Zoning	2	2	2	
32000	20	Police	27	27	27	*(23 sworn police officers and 4 administrative)*
32900	20	School Crossing Guards	1	1	1	*Part-Time*
35000	30	Fire	13	13	13	*(1 Vacant)*
55600		Family Connections	1	1	1	
75500	70	Down Town Dev Authority	1	1	1	
W & S	**505**					
44000	11	Water Adm	3	3	3	*(1 Vacant) 3 1/3 Employees*
43000	12	Sewer Adm	6	6	6	*(2 Vacant) 3 1/3 Employees*
Electric	**510**					
46000	22	Light (Electric)	9	9	9	*(Tyree and secretary divided three ways) (1 vacant)*
46104	44	Meter Readers	3	3	6	*Charged 1/3 to W&S, Elec, and Gas (Move 3 from Administrative)*
Gas	**515**					
47000	33	Gas	2	2	2	
			104	104	104	


Salaries by Division
2016-2017 vs. 2017-2018
1,200,000
1,000,000
800,000
600,000
400,000
200,000
-
Legislative
City Manager
Administrative
Financial Administration
Human Resources
Code Enf-STG
Police
Crossing Guards
Fire
Street
Storm Water
Shop
WC Family Connection
Daisy Gamble
HH Woolard Center
Building and Zoning
Comm Devel-Marketing
Sewer Admin
Meter Readers / Cust Svc (Sew)
Water Admin
Meter Readers / Cust Svc (Wtr)
Electric Admin
Meter Readers / Cust Svc (Elc)
Gas fund
Meter Readers / Cust Svc (Gas)
BUDGET FYR 2017
BUDGET FYR 2018

BUDGET WORKSHEET FISCAL YEAR 2018
SALARIES & WAGES BY DIVISION
(includes Regular Employees, Overtime, & Temporary Labor)

		BUDGET FYR 2017	BUDGET FYR 2018	% CHANGE 17 - 18
100	**General Fund**			
11000	Legislative	30,000	30,000	*0.00%*
13200	City Manager	-	130,714	*N/A*
15000	Administrative	512,746	72,602	*-85.84%*
15100	Financial Administration	-	134,541	*N/A*
15400	Human Resources	-	93,589	*N/A*
18000	Code Enf-STG	71,386	69,654	*-2.43%*
32000	Police	988,808	1,024,052	*3.56%*
32900	Crossing Guards	3,356	3,356	*0.00%*
35000	Fire	454,383	470,415	*3.53%*
42000	Street	261,096	268,488	*2.83%*
42100	Storm Water	109,274	113,532	*3.90%*
49000	Shop	69,037	77,713	*12.57%*
55600	WC Family Connection	31,200	32,530	*4.26%*
55700	Daisy Gamble	-	26,505	*N/A*
61220	HH Woolard Center	32,000	32,000	*0.00%*
74000	Building and Zoning	87,856	88,456	*0.68%*
75500	Comm Devel-Marketing	39,928	39,928	*0.00%*
	Total General Fund	**2,691,070**	**2,708,075**	***0.63%***
505	**Water & Sewer Fund**			
43100	Sewer Admin	106,754	109,807	*2.86%*
43404	Meter Readers / Cust Svc (Sew)	-	29,726	*N/A*
44100	Water Admin	134,998	138,718	*2.76%*
44404	Meter Readers / Cust Svc (Wtr)	-	29,726	*N/A*
	Total Water & Sewer Fund	**241,752**	**307,977**	***27.39%***
510	**Electric Fund**			
46000	Electric Admin	264,034	273,389	*3.54%*
46104	Meter Readers / Cust Svc (Elc)	80,757	59,432	*-26.41%*
	Total Electric Fund	**344,791**	**332,821**	***-3.47%***
515	**Gas Fund**			
47000	Gas fund	100,844	103,720	*2.85%*
47104	Meter Readers / Cust Svc (Gas)	-	59,432	*N/A*
	Total Gas Fund	**100,844**	**163,152**	***61.79%***
Total		**3,378,457**	**3,512,025**	***3.95%***

BUDGET WORKSHEET FISCAL YEAR 2018
Capital Outlay Request
Fiscal Year ending June 30, 2018

	BUDGET FYR 2018
General Fund-Administrative	
City Hall Architecture Fees	50,000
	50,000
General Fund-Fire Department	
Furniture & Fixtures	7,500
	7,500
General Fund Total	**115,000**
Gas Fund	
Vehicles	60,000
Electric Wk Plan Project	165,000
	225,000
Totals	**565,000**

General capital assets are those assets not specifically related to activities in the proprietary funds. These assets generally result from expenditures in governmental funds.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The City's infrastructure consists of roads, curbs and gutters, sidewalks, bridges, drainage, traffic signals, water and sewer lines, natural gas lines, telecommunication lines and the electric distribution systems. Improvements to capital assets are capitalized. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are expensed. Interest incurred during the construction of capital assets utilized by the proprietary funds is capitalized.