Operating and Capital Summary Sheet All Funds			
General Fund	Operating	Capital	Revenue
Income			4,001,341.00
Administrative Expense	645,614.00		
Administrative Capital		34,000.00	
Police Operating	1,110,964.00		
Police Capital		77,534.00	
Fire Operating	855,550.00		
Fire Capital		48,284.00	
Street Operating	554,020.00		
Street Capital		8,000.00	
Code Enforcement Operating	49,516.00		
Gen Fund Joint City/County Expenses	567,859.00		
Shared Capital (Airport)		50,000.00	
Total	3,783,523.00	217,818.00	
Total Operating and Capital	4,001,341.00		4,001,341.00
Water and Sewer Fund	Operating	Capital	Revenue
Income			4,544,025.00
Waste Water Operating	770,174.00		
Waste Water Capital		82,000.00	
Water General Operating	1,468,668.00		
Water General Capital		-	
Water Facilities Supply Operating	301,124.00		
Water Facilities Supply Capital			
Water Facilities Trmt Operating	1,075,084.00		
Water Facilities Trmt Capital		92,000.00	
Sewer Distribution Operating	188,004.00		
Sewer Distribution Capital		-	
Water Distribution Operating	547,971.00		
Water Distribution Capital		19,000.00	
Total	4,351,025.00	193,000.00	
Total Operating and Capital	4,544,025.00		4,544,025.00

2015 Budget

Approved at 11/13/14 Council meeting.

Gas Fund	**Operating**	**Capital**	**Revenue**
Income			8,771,389.00
Gas Operating	8,529,689.00		
Gas Capital		241,700.00	
Total	8,529,689.00	241,700.00	
Total Operating and Capital	8,771,389.00		8,771,389.00
Solid Waste Fund	**Operating**	**Capital**	**Revenue**
Income			1,222,118.00
Operating Expense	1,222,118.00		
Capital Expense		-	
Total	1,222,118.00	-	
Total Operating and Capital	1,222,118.00		1,222,118.00
Maintenance Fund	**Operating**	**Capital**	**Revenue**
Income			221,767.00
Operating Expense	221,767.00		
Capital Expense		-	
Total	221,767.00	-	
Total Operating and Capital	221,767.00		221,767.00
Grand Total Operating	18,108,122.00		
Grand Total Capital		652,518.00	
Grand Total	18,760,640.00		18,760,640.00

FOR 2014 09								
ACCOUNTS FOR:								
100 GENERAL FUND REVENUE	2013 ACTUAL	2014 REVISED BUDGET	9 MONTHS 2014 ACTUAL	2014 12 MO PROJECTED	2015 BUDGET REQUEST	2015 BUDGET RECOM.	COMMENTS	BUDGET DIFFERENCE +/-
10000031 311190 Taxes-Current Yr	625,123.44	727,682.00	637,663.73			699,486.00	Mill rate 5.368	(28,196.00)
10000031 311202 Taxes-Past Years	11,024.96	9,000.00	19,067.75			15,000.00		6,000.00
10000031 311310 Motor Vehicle Taxes	48,540.57	-	24,828.70					-
10000031 311315 Motor Veh Title Ad Valorem Tax	56,955.71	100,000.00	79,404.89	105,873.19		105,000.00		5,000.00
10000031 311320 Mobile Home Taxes	2,010.75	-	1,773.74					-
10000031 311340 Intangible Tax	9,434.00	8,500.00	3,838.96			5,000.00		(3,500.00)
10000031 311350 Railroad Equip Ad valorem tax	286.09	300.00	287.76			300.00		-
10000031 311600 Transfer Tax	1,208.43	1,000.00	1,031.94			1,300.00		300.00
10000031 311710 Franchise-GA Power	321,403.74	307,425.00	307,422.22			307,000.00		(425.00)
10000031 311750 Franchise Tax-CSRA Cable	86,466.82	80,000.00	58,922.76	78,563.68		80,000.00		-
10000031 311760 Franchise-Southern Bell	32,263.67	32,000.00	28,744.45			29,000.00		(3,000.00)
10000031 313100 Sales Tax-Transf	1,145,019.00	1,052,842.00	798,000.00			1,079,064.00		26,222.00
10000031 314200 Beer and Wine Tax	99,781.99	103,000.00	76,733.27	102,311.03		100,000.00		(3,000.00)
10000031 314500 Excise Tax on Energy	17,259.27	25,000.00	25,994.54	34,659.39		34,000.00		9,000.00
10000031 316100 Occupation Tax	52,127.80	56,000.00	51,886.44			52,000.00		(4,000.00)
10000031 316200 Premium Tax Insurance	349,636.17	335,000.00	365,300.24			355,000.00		20,000.00
10000031 316300 Bank Receipts Tax	35,554.00	35,000.00	33,644.00			35,000.00		-
10000031 319111 Property Tax Int. & Pnlty	3,802.82	3,000.00	7,716.23			5,500.00		2,500.00
10000032 321100 Beer & Wine License	9,600.00	13,000.00	13,000.00			13,000.00		-
10000032 323100 Building Permits	10,528.72	7,000.00	6,471.22			8,500.00		1,500.00
10000033 331150 Federal Grant Revenue								-
10000033 333100 Housing Authority	14,142.36	14,000.00				14,000.00		-
10000033 333110 Election Qualifying fees						1,100.00		1,100.00
10000033 334305 Sign Grant Revenue	18,206.32	125,000.00	127,186.87					(125,000.00)
10000033 334315 Housing Auth Police revenue	18,994.59	50,000.00	28,959.54			35,000.00		(15,000.00)
10000033 334325 Fire Dept Grant Revenue	2,500.00							-
10000033 371000 SPLOST Revenues								-
10000034 342200 Fire Protection Payments	5,500.00	4,500.00	500.00			4,500.00		-
10000034 343101 Driveway Pipe Sales	770.00	1,000.00	100.00			1,000.00		-
10000034 349100 Cemetary Sales	24,700.00	20,000.00	12,800.00			20,000.00		-
10000034 349310 Bad check fees	8,918.05	8,500.00	7,667.91			9,000.00		500.00
10000035 351170 Police Court Fines	207,942.71	245,000.00	224,437.12			265,000.00		20,000.00
10000035 351173 Indigent fee	522.00	800.00	581.00			800.00		-
10000036 361010 Sales Tax Inv Pool Int	346.50	300.00	188.13			300.00		-
10000036 361020 Sales Tax CD Int	3,171.12	2,500.00	2,501.81			3,100.00		600.00
10000036 361100 Bank Interest								-
10000038 381100 Depot Rental	8,068.00	25,000.00	5,945.00			15,000.00		(10,000.00)
10000038 381200 City Property Rents	1,500.00					-		-
10000038 381220 Hangar Lease Income	45,388.20	41,897.00	27,931.20			41,897.00		-
10000038 383000 Insurance Claims	11,709.10	4,000.00	900.08			4,000.00		-
10000038 383050 Investigative Adm Rev (B&W)	575.00	500.00	467.80			500.00		-
10000038 389008 Yard Sale Signs	46.00	100.00	29.50			100.00		-
10000038 389100 Miscellaneous Income	3,346.47	5,000.00	1,744.06			5,000.00		-
10000038 389110 Police Discretionary Revenue	6,775.00	4,000.00	5,715.16			4,000.00		-
10000038 389115 Mayor's Motorcade			5.04					-
10000039 391110 Transfer from PY Fund Balance	27,570.00							-
10000039 391115 Transfer from Sales Tax Reserves		75,000.00				125,000.00		50,000.00
10000039 391201 Contribution Gas Fund Capital	99,328.49	112,825.00	90,889.65			217,818.00		104,993.00
10000039 391202 Trans from Water-Adm salaries	91,405.16	96,956.00	64,163.89			97,430.00		474.00
10000039 391204 Trans from Gas-Adm salaries	130,151.97	132,801.00	101,333.31			134,346.00		1,545.00
10000039 391206 Trans from capital proj-CHIP	151.34	100.00	74.34					(100.00)
10000039 391208 Trans from Water-Govt center	24,840.00	22,080.00	16,560.00			22,080.00		-
10000039 391209 Trans from Gas-Govt center	54,000.00	48,000.00	36,000.00			48,000.00		-
10000039 391211 Trans from SW-Govt center	7,560.00	6,720.00	5,040.00			6,720.00		-
10000039 391215 Trans from Airport								-
10000039 392110 Sale of Assets		500.00	1,191.30			500.00		-
10000039 392120 Sale of Materials		1,200.00				1,000.00		(200.00)
TOTAL GENERAL FUND REVENUES	3,736,156.33	3,944,028.00	3,304,645.55	321,407.28	-	4,001,341.00	-	57,313.00
							Percent change	1.45%

FOR 2014 09								
ACCOUNTS FOR:								
100 GENERAL FUND ADMINISTRATION	2013 ACTUAL	2014 REVISED BUDGET	9 MONTHS 2014 ACTUAL	2014 12 MO PROJECTED	2015 BUDGET REQUEST	2015 BUDGET RECOM.	COMMENTS	BUDGET DIFFERENCE +/-
10130052 521105 Investigative Adm Exp (B&W)	225.00	300.00	108.50	144.67	300.00	300.00		-
10130052 523200 Communications	4,988.98	5,000.00	2,519.29	3,359.05	5,000.00	3,500.00		(1,500.00)
10130052 523500 Travel	22,337.05	13,000.00	13,790.60		18,000.00	13,000.00		-
10130053 531000 Office Supplies	2,768.84	3,500.00	2,635.59	3,514.12	3,500.00	3,500.00		-
10130053 531002 Operating Supplies	1,829.90	3,000.00	1,981.25	2,641.67	3,000.00	3,000.00		-
10130053 531102 Cleaning Supplies	11.45	200.00	-	-	200.00	200.00		-
10130053 531103 Coffee supplies	617.80	600.00	111.48	148.64	600.00	300.00		(300.00)
10130053 531200 City Hall Utilities	701.33			-				-
10130053 531250 Gas, Oil & Fuel	358.47	500.00	81.48	108.64	500.00	500.00		-
10130053 531700 Uniforms	459.00	500.00	-	-	500.00	500.00		-
10131051 511100 Salaries-Mayor/Council	26,999.80	27,000.00	17,249.85			27,000.00		-
10131051 512200 Payroll Taxes	2,065.56	2,066.00	1,319.67			2,066.00		-
10132051 511100 Salaries Administrator	99,453.62	100,964.00	73,780.80	100,963.20		102,478.00		1,514.00
10132051 512200 Payroll Taxes	7,608.32	7,724.00	5,644.33	7,723.82		7,840.00		116.00
10132053 531250 Gas, Oil, & Fuel-Administrator	2,130.57	2,300.00	1,387.97	1,850.63	2,300.00	2,300.00		-
10133051 511100 Salaries C.Clerk	58,105.62	59,348.00	42,909.14	58,717.77		60,233.00		885.00
10133051 512200 Payroll Taxes	4,445.06	4,540.00	3,282.49	4,491.83		4,608.00		68.00
10150051 512100 Group Ins.- Gen. Admi	17,935.40	21,500.00	17,605.50	21,126.60		21,770.00	3% incr, per GMA	270.00
10150051 512400 Ret. Cost-Gen. Gov't	18,846.36	19,700.00	14,700.33	19,600.44	21,400.00	19,700.00	11.56%, per GMA	-
10150051 512700 Worker's Comp.-Gen. A	3,072.35	4,682.00	4,317.03		4,626.00	5,551.00	20% incr, per GMA	869.00
10150052 521200 Legal & Professional	23,736.24	18,000.00	16,635.22		20,000.00	18,000.00		-
10150052 521201 Internal Audit Cost	15,872.55	16,000.00	14,122.00			14,000.00		(2,000.00)
10150052 521202 Medical Expenses		500.00	104.00		500.00	500.00		-
10150052 521203 External Audit Cost	6,589.80	6,300.00	6,272.00		6,300.00	6,300.00		-
10150052 521210 Bank Fees	3,034.81	3,430.00	2,225.81	2,967.75	3,200.00	3,200.00		(230.00)
10150052 521240 GMA Cable Contract	2,600.00	3,400.00	3,359.00		3,400.00	3,400.00		-
10150052 521270 MIS/GIS Shared with County	31,217.04	31,112.00	23,334.03	31,112.04	31,604.00	31,604.00	County's #	492.00
10150052 522100 Janitorial-Govt Center	32,585.04	28,800.00	21,600.00	28,800.00	28,800.00	28,800.00	County's #	-
10150052 522201 Maintenance Agreements	4,998.12	5,000.00	3,190.04	4,253.39	3,200.00	4,500.00		(500.00)
10150052 522202 Admin. R&M Vehicle	378.63	1,000.00	627.35	836.47	500.00	500.00		(500.00)
10150052 522203 Admin. R&M Equip	373.91	700.00	380.84	507.79	500.00	500.00		(200.00)
10150052 522216 Maintenance-Govt Center	27,930.00	24,000.00	18,000.00	24,000.00	24,000.00	24,000.00	County's #	-
10150052 523010 Codification Expense	650.00	3,000.00	2,954.20		2,300.00	2,300.00		(700.00)
10150052 523100 General Insurance	63,392.32	66,562.00	64,431.10			67,660.00	5% incr, per GMA	1,098.00
10150052 523101 Insurance-Govt Center	26,070.00	24,000.00	18,000.00	24,000.00	24,000.00	24,000.00	County's #	-
10150052 523220 Postage	1,894.35	2,000.00	1,523.45	2,031.27	2,000.00	2,000.00		-
10150052 523301 Ads for Public Hearing	856.00	1,200.00	234.00	312.00	1,200.00	1,000.00		(200.00)
10150052 523302 Other Ads	660.00	800.00	294.00	392.00	500.00	500.00		(300.00)
10150052 523330 Employment Ads				-				-
10150052 523335 Salary Survey						3,333.00		3,333.00
10150052 523340 Public Relations	2,285.51	3,000.00	2,676.17	3,568.23	3,000.00	2,500.00		(500.00)
10150052 523345 Employee Awards	580.60	500.00	256.39	341.85	500.00	500.00		-
10150052 523600 Gen Govt Dues & Pub	245.00	200.00	218.00	290.67	200.00	200.00		-

FOR 2014 09								
ACCOUNTS FOR:								
100 GENERAL FUND ADMINISTRATION	2013 ACTUAL	2014 REVISED BUDGET	9 MONTHS 2014 ACTUAL	2014 12 MO PROJECTED	2015 BUDGET REQUEST	2015 BUDGET RECOM.	COMMENTS	BUDGET DIFFERENCE +/-
10150052 523610 GMA Dues	2,816.19	3,000.00	2,812.28		2,800.00	2,800.00		(200.00)
10150052 523640 Local Dues	3,485.00	4,000.00	2,706.00	3,608.00	5,000.00	4,000.00		-
10150052 523702 Conference & Seminar	4,770.59	5,000.00	4,790.34			5,000.00		-
10150052 523910 Christmas Expenses	5,188.64	6,000.00	632.67		5,000.00	5,000.00		(1,000.00)
10150052 523920 Gen. Gov't Pest Contr	60.00	165.00	120.00	160.00		240.00	524 Railroad St	75.00
10150052 523925 Old Post Office Operating Exp	282.50	2,000.00	1,759.00		2,000.00	500.00		(1,500.00)
10150053 531200 Utilities-Govt Center	21,414.96	19,200.00	14,400.00	19,200.00	19,200.00	19,200.00	County's #	-
10150061 611007 Transfer to TIA-TSPLOST								-
10150157 579000 General Contingency	600.00	22,734.00	18,493.01			13,794.00		(8,940.00)
10156552 522319 CSX Rent for Depot	965.00	965.00	1,115.00		965.00	1,000.00		35.00
10156553 531002 R&M/Sup Depot Bldg.	9,454.09	22,000.00	20,096.24	26,794.99	7,500.00	7,500.00		(14,500.00)
10156553 531101 R&M/Dept. of Agri. Bldg.	346.15	500.00	385.70	514.27	440.00	440.00		(60.00)
10156553 531104 R&M-Farmers Mkt Bldg		500.00		-		500.00		-
10156553-531107 Old State Patrol office								-
10156553 531200 Depot Utilities	10,959.10	14,000.00	12,837.77	17,117.03	14,000.00	14,000.00		-
10156553 531210 Boys & Girls Club	3,200.44	4,000.00	3,042.22	4,056.29	4,000.00	-		(4,000.00)
10440061 611005 Transfers to CDBG								-
10619552 523900 Wellness Program-Family Y	2,312.50	2,500.00	2,032.00	2,709.33	2,800.00	2,800.00		300.00
10731052 521100 Grant Match	2,809.55	3,100.00	3,097.09		2,500.00	2,500.00		(600.00)
10750052 523621 CSRA RDC	6,778.00	6,800.00	6,778.00		6,800.00	6,800.00		-
10755061 611008 Transfer to TE Grant	100.00							-
10756358 581300 Payments on OneGeorgia loan	41,896.84	41,897.00	31,422.63			41,897.00		-
10900061 611004 Trans to Land Bank								-
TOTAL ADMINISTRATION EXPENSES	638,349.95	674,289.00	530,382.85	421,964.42	288,635.00	645,614.00	-	(28,675.00)
							Percent change	-4.25%
ADMINISTRATION CAPITAL ITEMS								
Gas Fund Capital Transfer								
10150054 541096 Historic Preservation Comm	7,500.00	14,000.00			14,000.00	14,000.00		
New acct # Depot Annex roof 10150054-541306					20,000.00	20,000.00		
New acct # Admin Vehicle					12,000.00	-		
Total Gas Fund Capital Transfer	7,500.00	14,000.00	-	-	46,000.00	34,000.00	-	20,000.00
TOTAL ADMINISTRATION DEPARTMENT	645,849.95	688,289.00	530,382.85	421,964.42	334,635.00	679,614.00	-	(8,675.00)

FOR 2014 09								
ACCOUNTS FOR:								
100 POLICE DEPARTMENT	2013 ACTUAL	2014 REVISED BUDGET	9 MONTHS 2014 ACTUAL	2014 12 MO PROJECTED	2015 BUDGET REQUEST	2015 BUDGET RECOM.	COMMENTS	BUDGET DIFFERENCE +/-
10320051 511100 Salaries & Wages	600,622.04	578,031.00	456,079.94	624,109.39		609,319.00		31,288.00
10320051 512100 Group Insurance	82,275.10	97,100.00	82,929.05	99,514.86		101,050.00	3% incr, per GMA	3,950.00
10320051 512200 Payroll Tax Expense	46,229.47	44,219.00	35,211.47	48,184.12		46,613.00		2,394.00
10320051 512400 Retirement Cost	50,835.72	52,900.00	39,652.02	52,869.36		53,100.00	11.56%, per GMA	200.00
10320051 512600 Unemployment	21.70	500.00	21.70	28.93		500.00		-
10320051 512700 Worker's Compensation	28,391.83	42,341.00	39,296.49			50,182.00	20% incr, per GMA	7,841.00
10320052 521202 Medical Expenses	405.00	750.00	135.00			750.00		-
10320052 521310 Cleaning & Laundry	3,102.30	3,000.00	2,929.70	3,906.27	3,500.00	3,500.00		500.00
10320052 522201 Maint. Agreement	1,981.82	2,000.00	1,743.28	2,324.37	2,500.00	2,500.00		500.00
10320052 522202 R&M - Vehicles	15,763.84	15,000.00	14,835.54	19,780.72	20,000.00	15,000.00		-
10320052 522203 R&M - Equipment	4,884.33	4,500.00	5,788.67	7,718.23	5,000.00	5,000.00		500.00
10320052 522212 Police Software	2,021.61	500.00	140.39	187.19	500.00	500.00		-
10320052 522219 R&M Upgrades to Old City Hall	15,178.59			-				-
10320052 523200 Communications	5,584.91	5,000.00	5,429.03	7,238.71	5,000.00	6,000.00		1,000.00
10320052 523300 Public Info./Adv.	768.00	600.00	87.75	117.00	700.00	500.00		(100.00)
10320052 523500 Travel	2,743.50	5,500.00	2,869.13	3,825.51	6,000.00	5,500.00		-
10320052 523700 Training	3,009.25	5,500.00	4,153.35	5,537.80	6,000.00	5,500.00		-
10320052 523701 Employee Drug Testing	230.55	500.00	245.59	327.45	500.00	500.00		-
10320052 523920 Pest Control	30.00	400.00	150.00	200.00	400.00	400.00		-
10320053 531000 Office Supplies	2,738.15	2,500.00	1,617.23	2,156.31	2,500.00	2,200.00		(300.00)
10320053 531002 Operating Supplies	7,610.21	6,000.00	5,772.23	7,696.31	7,000.00	6,300.00		300.00
10320053 531004 Tires	389.44	3,000.00	3,190.40	4,253.87	6,500.00	5,000.00		2,000.00
10320053 531017 Computer Supplies	385.82	2,000.00	-	-		1,000.00		(1,000.00)
Computer Equip Only (new acct) 10320053-531610						2,250.00		2,250.00
10320053 531022 Police Discretionary expenses	3,060.20	4,000.00	4,615.23			4,000.00		-
10320053 531025 Hsng Auth Police misc expenses	5,001.21	1,300.00	1,249.15			-		(1,300.00)
10320053 531200 Utilties	8,477.64	8,400.00	8,784.74	11,712.99	9,000.00	9,000.00		600.00
10320053 531250 Gas, Oil & Fuel	57,067.96	62,000.00	46,936.37	62,581.83	65,000.00	60,000.00		(2,000.00)
10320053 531700 Uniforms	6,015.38	6,000.00	4,954.78	6,606.37	7,500.00	6,800.00		800.00
10320053 531708 Body Armor-Police officers		2,000.00	1,150.00	1,533.33		2,000.00		-
10340052 521202 Prisoner Medical	5,019.27	3,000.00	3,140.02	4,186.69	5,000.00	4,000.00		1,000.00
10340052 521207 Indigent Defense	2,400.00	2,400.00	1,096.00	1,461.33		2,000.00		(400.00)
10340053 531310 Prisoner Meals	26,370.00	24,000.00	23,895.00	31,860.00	30,000.00	27,000.00		3,000.00
10340057 571225 County Jail Support	72,999.96	73,000.00	54,749.97	72,999.96		73,000.00		-
TOTAL POLICE DEPARTMENT EXPENSES	1,061,614.80	1,057,941.00	852,849.22	1,082,918.89	182,600.00	1,110,964.00	-	53,023.00
							Percent change	5.01%
POLICE DEPARTMENT CAPITAL ITEMS								
Gas Fund Capital Transfer					Final payment for vehicles purchased in 2012 will be paid in 2014			
10320054 542143 Police Dept Cameras (3 in car video cameras)		7,500.00	3,015.00		9,000.00	9,000.00		
10320054 542200 Police Vehicles	30,996.23	31,000.00	30,996.23		137,068.00	68,534.00	2 Chargers, no finance	
10320054 542601 Housing Auth Police Vehicle	7,847.50							
New acct # Mobile LDR Cameras (1)					41,500.00	-		
TOTAL CAPITAL ITEMS	38,843.73	38,500.00	34,011.23	-	187,568.00	77,534.00	-	39,034.00
TOTAL POLICE DEPARTMENT	1,100,458.53	1,096,441.00	886,860.45	1,082,918.89	370,168.00	1,188,498.00	-	92,057.00

FOR 2014 09								
ACCOUNTS FOR:								
100 FIRE DEPARTMENT	2013 ACTUAL	2014 REVISED BUDGET	9 MONTHS 2014 ACTUAL	2014 12 MO PROJECTED	2015 BUDGET REQUEST	2015 BUDGET RECOM.	COMMENTS	BUDGET DIFFERENCE +/-
10350051 511100 Salaries & Wages	485,503.45	515,675.00	353,487.75	483,720.08		547,831.00		32,156.00
10350051 512100 Group Insurance	82,102.95	83,400.00	69,439.50	83,327.40		85,830.00	3% incr, per GMA	2,430.00
10350051 512200 Payroll Tax Expense	37,142.48	39,449.00	27,041.76	37,004.51		41,909.00		2,460.00
10350051 512400 Retirement Cost	35,971.80	37,500.00	28,058.22	37,410.96		37,600.00	11.56%, per GMA	100.00
10350051 512600 Unemployment	14.47	500.00	14.47			500.00		-
10350051 512700 Worker's Compensation	14,984.14	22,503.00	20,879.52			26,670.00	20% incr, per GMA	4,167.00
10350052 521202 Medical Expense	1,498.23	1,500.00	1,033.81		1,500.00	1,500.00		-
10350052 521310 Cleaning & Laundry	2,904.09	3,200.00	1,939.87	2,586.49	3,200.00	3,200.00		-
10350052 522200 Station Maint	4,997.46	5,000.00	3,658.39	4,877.85	5,000.00	5,000.00		-
10350052 522202 R&M - Vehicles	29,271.31	12,500.00	7,277.15	9,702.87	12,500.00	12,500.00		-
10350052 522203 R&M - Equipment	12,762.07	14,000.00	12,759.10	17,012.13	14,000.00	14,000.00		-
10350052 522250 Fire Extin. Maint.	459.50	500.00	277.49	369.99	500.00	500.00		-
10350052 523201 Communications	5,748.65	6,500.00	4,004.40	5,339.20	6,000.00	6,000.00		(500.00)
10350052 523300 Public Info./Adv.	498.00	500.00	190.00	253.33	500.00	500.00		-
10350052 523500 Travel	870.45	1,500.00	1,148.02	1,530.69	1,500.00	1,250.00		(250.00)
10350052 523600 Dues & Publications	999.22	1,000.00	596.35	795.13	1,000.00	1,000.00		-
10350052 523700 Training	2,999.70	3,000.00	2,999.94	3,999.92	3,000.00	3,000.00		-
10350052 523701 Employee Drug Testing	-	500.00	-	-		500.00		-
10350052 523920 Fire Pest Control	330.00	360.00	240.00	320.00	360.00	360.00		-
10350053 531000 Office Supplies	1,432.53	1,800.00	787.33	1,049.77	1,600.00	1,600.00		(200.00)
Computer Equip Only (new acct) 10350053-531610						1,500.00		
10350053 531002 Operating Supplies	7,923.47	8,000.00	6,110.25	8,147.00	8,000.00	8,000.00		-
10350053 531018 Narrow band compl radios	4,500.00	750.00	750.00	1,000.00	1,500.00	1,500.00		750.00
10350053 531151 Volunteer Supplies	1,869.45	2,000.00	484.27	645.69	2,000.00	2,000.00		-
10350053 531160 Cleaning Supplies	2,999.86	3,000.00	1,548.85	2,065.13	3,000.00	3,000.00		-
10350053 531200 Utilties	16,376.75	16,500.00	14,562.42	19,416.56	19,000.00	17,000.00		500.00
10350053 531250 Gas, Oil & Fuel	15,294.80	17,000.00	14,828.29	19,771.05	19,000.00	17,000.00		-
10350053 531400 Books & Periodical	300.00	300.00	90.00	120.00	300.00	300.00		-
10350053 531700 Uniforms	4,341.35	6,000.00	2,798.11	3,730.81	6,000.00	6,000.00		-
10350053 531701 Protective Clothing	1,999.00	2,000.00	1,940.50	2,587.33	2,000.00	2,000.00		-
10350053 531702 Tools and Appliances	5,997.60	6,000.00	5,679.79	7,573.05	6,000.00	6,000.00		-
TOTAL FIRE DEPARTMENT EXPENSES	782,092.78	812,437.00	584,625.55	754,356.98	117,460.00	855,550.00	-	41,613.00
							Percent change	**5.12%**
FIRE DEPARTMENT CAPITAL ITEMS								
Gas Fund Capital Transfer								
10350054 541335 Improvements at training area	46,475.75	32,325.00	32,324.62		35,284.00	35,284.00		
10350054 542340 Protective Clothing	7,680.51	6,000.00	2,303.80		12,000.00	5,000.00		
10350054 542510 Lawn Mower		7,000.00	7,000.00					
10350054 542630 Fire Hose	6,676.00							
New acct # Upgrade radio repeater 10350054-541095					10,000.00	8,000.00		
TOTAL CAPITAL ITEMS	60,832.26	45,325.00	41,628.42	-	57,284.00	48,284.00	-	2,959.00
TOTAL FIRE DEPARTMENT	842,925.04	857,762.00	626,253.97	754,356.98	174,744.00	903,834.00	-	44,572.00

FOR 2014 09								
ACCOUNTS FOR:								
100 STREET DEPARTMENT	2013 ACTUAL	2014 REVISED BUDGET	9 MONTHS 2014 ACTUAL	2014 12 MO PROJECTED	2015 BUDGET REQUEST	2015 BUDGET RECOM.	COMMENTS	BUDGET DIFFERENCE +/-
10420051 511100 Salaries & Wages	169,102.78	173,997.00	126,395.48	172,962.24		172,015.00		(1,982.00)
10420051 512100 Group Insurance	35,432.30	44,250.00	36,607.10	43,928.52		45,370.00	3% incr, per GMA	1,120.00
10420051 512200 Payroll Tax Expense	9,604.75	13,311.00	8,462.92	11,580.84		13,159.00		(152.00)
10420051 512400 Retirement Cost	29,908.20	31,105.00	23,328.54	31,104.72		31,300.00	11.56%, per GMA	195.00
10420051 512600 Unemployment	16.28	250.00	16.28	21.71		250.00		-
10420051 512700 Worker's Compensation	18,210.11	29,595.00	27,461.95			35,076.00	20% incr, per GMA	5,481.00
10420052 521310 Medical Expense		500.00	-	-		500.00		-
10420052 522202 R&M - Vehicles	3,027.34	5,000.00	1,350.62	1,800.83	5,000.00	4,000.00		(1,000.00)
10420052 522203 Street- R&M Equipment	11,622.22	8,500.00	5,319.32	7,092.43	8,500.00	8,500.00		-
10420052 523200 Communications	522.46	750.00	305.46	407.28	750.00	600.00		(150.00)
10420052 523300 Public Info./Adv.		250.00	-	-	250.00	250.00		-
10420052 523701 Employee Drug Testing	135.00	500.00	51.30	68.40	500.00	500.00		-
10420052 523930 Street/Stop Lights	165,539.14	166,000.00	127,231.56	169,642.08		170,000.00		4,000.00
10420053 531000 Operating Supplies	19,531.01	20,000.00	25,855.03	34,473.37	16,500.00	20,000.00		-
10420053 531004 Tires	2,726.06	2,000.00	-	-		2,000.00		-
10420053 531023 Sign Grant Expense	18,206.32	125,000.00	127,186.87					(125,000.00)
10420053 531161 Asphalt	9,903.14	7,000.00	8,531.58		5,000.00	7,000.00		-
10420053 531165 Crusher run/rock	609.16	7,000.00	6,908.48		2,500.00	2,500.00		(4,500.00)
10420053 531170 Concrete	6,611.00	12,000.00	11,459.75		4,000.00	4,000.00		(8,000.00)
10420053 531200 Street utilities	4,990.31	5,700.00	4,411.35	5,881.80		5,700.00		-
10420053 531250 Gas, Oil & Fuel	19,975.22	21,500.00	15,649.88	20,866.51		20,000.00		(1,500.00)
10420053 531260 Pipe	4,336.70	6,000.00	220.60	294.13	6,000.00	6,000.00		-
10420053 531270 Signs	3,492.10	1,500.00	638.34	851.12	1,500.00	1,500.00		-
10420053 531700 Uniforms	2,690.51	3,750.00	2,866.46	3,821.95		3,800.00		50.00
TOTAL STREET DEPARTMENT EXPENSES	536,192.11	685,458.00	560,258.87	504,797.91	50,500.00	554,020.00	-	(131,438.00)
							Percent change	-19.18%
STREET DEPARTMENT CAPITAL ITEMS								
New acct # Lawn mower 104 20054- 54210					8,000.00	8,000.00		
New acct # Asphalt roller								
New acct # Tractor & bush hog side arm								
TOTAL CAPITAL ITEMS	-	-	-	-	8,000.00	8,000.00	-	8,000.00
TOTAL STREET DEPARTMENT	536,192.11	685,458.00	560,258.87	504,797.91	58,500.00	562,020.00	-	(123,438.00)

FOR 2014 09								
ACCOUNTS FOR:								
100 CODE ENFORCEMENT	2013 ACTUAL	2014 REVISED BUDGET	9 MONTHS 2014 ACTUAL	2014 12 MO PROJECTED	2015 BUDGET REQUEST	2015 BUDGET RECOM.	COMMENTS	BUDGET DIFFERENCE +/-
10745051 511100 Salaries and Wages	30,952.58	33,298.00	23,390.67	32,008.29		34,293.00		995.00
10745051 512200 Payroll Taxes	2,368.01	2,547.00	1,789.45	2,448.72		2,623.00		76.00
10745052 521200 Legal Fees		250.00	-		250.00	250.00		-
10745052-522202 R & M Vehicle	262.65	750.00	627.19	836.25	500.00	500.00		(250.00)
10745052 523200 Communications	1,181.43	1,400.00	680.03	906.71	1,400.00	1,200.00		(200.00)
10745052 523202 Postage		100.00	26.98	35.97	100.00	100.00		-
10745052 523205 Code Enforcement Testing	50.00	300.00	-	-	300.00	600.00		300.00
10745052 523500 Travel	1,089.81	1,200.00	1,742.39	2,323.19	2,500.00	1,750.00		550.00
10745052 523700 Training	1,340.00	1,200.00	1,202.00	1,602.67	1,800.00	1,500.00		300.00
10745052 523701 Employee Drug Testing		100.00	-	-	100.00	100.00		-
10745053 531002 Operating Supplies	1,566.23	1,400.00	1,056.57	1,408.76	1,900.00	1,400.00		-
10745053 531250 Gas, Oil, and Fuel	4,097.64	4,000.00	4,529.09	6,038.79	4,000.00	4,000.00		-
10745053 531700 Uniforms	1,043.74	1,200.00	847.98	1,130.64	1,200.00	1,200.00		-
								-
TOTAL CODE ENFORCEMENT EXPENSES	43,952.09	47,745.00	35,892.35	48,739.98	14,050.00	49,516.00	-	1,771.00
							Percent change	**3.71%**

FOR 2014 09								
ACCOUNTS FOR:								
100 SHARED EXPENSES	2013 ACTUAL	2014 REVISED BUDGET	9 MONTHS 2014 ACTUAL	2014 12 MO PROJECTED	2015 BUDGET REQUEST	2015 BUDGET RECOM.	COMMENTS	BUDGET DIFFERENCE +/-
10140057 571000 Voter Registration	5,000.04	5,000.00	3,750.03	5,000.04	5,000.00	5,000.00	County's #	-
10140057 571015 Election 2015				-		10,000.00	next election 2015	10,000.00
10154557 571000 Tax Commissioner	12,000.00	12,000.00	9,000.00	12,000.00	12,000.00	12,000.00	County's #	-
10155057 571000 Tax Assessor	2,400.00	2,400.00	1,800.00	2,400.00	2,400.00	2,400.00	County's #	-
10391053 533910 Animal Shelter	12,999.96	18,000.00	13,500.00	18,000.00	20,688.00	20,688.00	County's #	2,688.00
10510057 571000 Health Department	420.00	420.00	315.00	420.00		420.00		-
10552057 571200 Senior Citizen Center	80,004.96	80,433.00	60,324.75	80,433.00	82,375.00	80,433.00	County's #	-
10554057 571250 Transportation	27,204.00	24,841.00	18,630.81	24,841.08	24,325.00	24,325.00	County's #	(516.00)
10610057 571000 Recreation	251,639.04	253,187.00	189,890.28	253,187.04	258,295.00	253,187.00	County's #	-
10650057 571000 Library Fund Contribution	55,307.00	56,823.00	42,617.25	56,823.00		60,000.00		3,177.00
10650057 571001 Regional Library	18,650.00	21,581.00	10,790.50			22,100.00		519.00
10740057 571000 Planning Board	45,267.96	48,648.00	36,486.00	48,648.00	47,306.00	47,306.00	County's #	(1,342.00)
10756361 611003 Transfer to Airport	49,492.11	30,000.00	29,097.79	38,797.05		30,000.00		-
TOTAL GENERAL FUND MISC ITEMS	560,385.07	553,333.00	416,202.41	540,549.21	452,389.00	567,859.00	-	14,526.00
							Percent change	**2.63%**
Gas Fund Capital Transfer								
Gutters for Terminal 10756354-541307						10,000.00		
Paving over grass area in front of Tech school 10756354-541223						25,000.00		
10756354 541320 Airport Match Funds		15,000.00	15,250.00			15,000.00		
Total Gas Fund Capital Transfer	-	15,000.00	15,250.00	-	-	50,000.00	-	35,000.00
TOTAL SHARED EXPENSES	560,385.07	568,333.00	431,452.41	540,549.21	452,389.00	617,859.00	-	49,526.00
IT Department (split Gen, Water, Gas, Solid Waste)		$155,562			$158,022	$158,022		2,460.00
Government Center (split Gen, Water, Gas, SW)		$96,000			$108,000	$96,000		-
Set up 4 accts in GF admin to pay County from								
Set up transfer to GF lines in Water, Gas, Solid Waste								
Set up transfer from lines in General Fund								
								51,986.00

FOR 2014 09	2,607,501.54	0.10	-		**$ 2,633,454.40**	2,712,458.00		
	1,239,958.32				**$ 1,305,709.80**	1,318,767.00		
ACCOUNTS FOR:	$3,847,459.86	$384,745.99			$ 3,939,164.20	$ 4,031,225.00		
505 WATER/SEWER REVENUE	2013 ACTUAL	2014 REVISED BUDGET	9 MONTHS 2014 ACTUAL	2014 12 MO PROJECTED	2015 BUDGET REQUEST	2015 BUDGET RECOM.	COMMENTS	BUDGET DIFFERENCE +/-
50000033 334300 State Grant Revenue (Wastewater dept)			10,272.60					-
50000034 344210 Water Sales	2,057,029.11	2,712,458.00	1,652,196.37	2,202,928.49	2,712,458.03	2,712,458.00		-
50000034 344211 Water Taps	43,850.00	50,000.00	27,300.00	36,400.00		40,000.00		(10,000.00)
50000034 344212 Cut-On Fees	42,285.84	45,000.00	29,843.25	39,791.00		42,000.00		(3,000.00)
50000034 344213 Water Samples	120.00	500.00	-	-		-		(500.00)
50000034 344214 Water Penalties Collected	72,056.37	71,000.00	56,950.99	75,934.65		72,000.00		1,000.00
50000034 344215 McD Co Water	550,472.43	-	341,045.85	454,727.80				-
50000034 344255 Sewer Revenue Sales	1,106,481.76	1,318,767.00	865,676.94	1,154,235.92	1,318,766.90	1,318,767.00		-
50000034 344256 Sewer Taps	7,400.00	5,000.00	4,200.00	5,600.00		7,000.00		2,000.00
50000034 344257 Septic fees/Sewer	27,850.00	29,000.00	16,115.00	21,486.67		25,000.00		(4,000.00)
50000034 344258 Water Tank Rent	16,900.00	15,600.00	11,700.00	15,600.00		27,600.00		12,000.00
50000034 344259 Warren County Water Sales	132.00	500.00	115.00	153.33		200.00		(300.00)
50000034 344260 McDuffie Sewer Dist Maint	51,385.18	-	33,377.44	44,503.25				-
50000034 344261 Harlem Water Sales	70,878.07	75,000.00	54,686.81	72,915.75		75,000.00		-
50000034 349900 McDuffie Co Receptionist reimb	11,381.90	14,000.00	7,161.92	9,549.23				(14,000.00)
50000034 349903 Dearing Sewer Penalties	2,387.01	2,500.00	1,231.69	1,642.25		2,000.00		(500.00)
50000034 349905 Dearing Sewer Maint	82,091.38	-	43,689.89	58,253.19				-
50000034 349911 McD Co Penalty/Interest	12,803.01	13,000.00	7,600.96	10,134.61		11,000.00		(2,000.00)
50000034 349915 McDuffie Sewer Penalty	1,190.99	1,500.00	702.36	936.48		1,000.00		(500.00)
50000036 362000 R & E Interest on CD's	1,865.88	-	2,746.60	3,662.13				-
50000038 383000 Insurance claims		500.00	450.00	600.00		500.00		-
50000038 389000 Misc. Income	37,271.00	15,000.00	4,755.60	6,340.80		10,000.00		(5,000.00)
50000038 389015 Transfer fees	4,245.00	4,000.00	3,090.00	4,120.00		4,000.00		-
50000039 391160 Transfer from Other governments	327,869.42							-
50000039 391225 Transfer from R & E	37,440.00							-
50000039 391230 Transfer from R&E-WS projects	157,613.49	89,900.00	41,957.56			193,000.00		103,100.00
50000039 392100 Sale of Materials	1,551.00	2,500.00	-			2,500.00		-
								-
TOTAL WATER FUND REVENUES	4,724,550.84	4,465,725.00	3,216,866.83	4,219,515.56	4,031,224.93	4,544,025.00	-	78,300.00
							Percent change	**1.75%**

FOR 2014 09								
ACCOUNTS FOR:								
505 WASTE WATER	2013 ACTUAL	2014 REVISED BUDGET	9 MONTHS 2014 ACTUAL	2014 12 MO PROJECTED	2015 BUDGET REQUEST	2015 BUDGET RECOM.	COMMENTS	BUDGET DIFFERENCE +/-
50433051 511100 Salaries & Wages	199,221.71	206,297.00	152,529.89	208,725.11		203,113.00		(3,184.00)
50433051 512100 Group Insurance	39,997.75	46,750.00	39,384.85	47,261.82		48,370.00	3% incr, per GMA	1,620.00
50433051 512200 Payroll Tax Expense	15,240.42	15,782.00	11,668.52	15,967.45		15,538.00		(244.00)
50433051 512400 Retirement Cost	19,110.60	19,880.00	14,906.43	19,875.24		20,000.00	11.56%, per GMA	120.00
50433051 512600 Unemployment	2,684.85	200.00	10.85			200.00		-
50433051 512700 Workers Compensation	2,629.10	3,958.00	3,689.73			4,691.00	20% incr, per GMA	733.00
50433052 521200 Engineering Costs	926.25	12,000.00	12,914.71		4,000.00	6,000.00		(6,000.00)
50433052 521202 Medical Expenses		250.00	150.00	200.00	250.00	250.00		-
50433052 522202 R & M Vehicles	13,915.40	10,000.00	6,147.00	8,196.00	10,000.00	6,000.00		(4,000.00)
50433052 522203 R & M Equipment	47,352.99	50,000.00	33,030.35	44,040.47	50,000.00	46,000.00		(4,000.00)
50433052 522205 Professional Lab Testing	9,382.54	10,000.00	9,780.93	13,041.24	10,000.00	10,000.00		-
50433052 522218 Watershed Protection Testing Req	22,326.59	10,000.00	4,909.68	6,546.24	20,000.00	25,000.00		15,000.00
50433052 522220 EPD Watershed Match	-	13,400.00	20,744.16	27,658.88				(13,400.00)
50433052 522224 Vehicle Service Account	23,600.75	29,796.00	22,347.00	29,796.00		26,612.00		(3,184.00)
50433052 523200 Communications	5,208.47	4,700.00	4,471.80	5,962.40	6,000.00	5,300.00		600.00
50433052 523203 SCADA		-				700.00		700.00
50433052 523300 Public Info./Adv.	144.00	300.00	668.50	891.33	300.00	300.00		-
50433052 523500 Travel	2,723.80	2,200.00	1,525.99	2,034.65	3,000.00	3,000.00		800.00
50433052 523700 Training	2,149.00	1,800.00	764.22	1,018.96	2,000.00	2,000.00		200.00
50433052 523701 Employee Drug Testing		250.00	212.60	283.47	300.00	250.00		-
50433052 523800 Certification/Lic. Costs	195.00	200.00		-	200.00	200.00		-
New acct # Sludge Disposal 50433052-522110						29,000.00		29,000.00
50433053 531000 Office Supplies	734.31	750.00	365.26	487.01	750.00	750.00		-
50433053 531002 Operating Supplies	9,529.71	8,500.00	6,266.69	8,355.59	10,000.00	9,000.00		500.00
50433053 531003 Chemicals	29,284.56	24,000.00	18,621.18	25,094.91	25,000.00	25,000.00		1,000.00
50433053 531006 Bldg Maint Supplies	349.13	300.00	249.91	333.21	400.00	400.00		100.00
50433053 531007 Lift Station Maintenance S	2,511.62	2,500.00	2,500.00	3,333.33	7,000.00	7,000.00		4,500.00
50433053 531026 Polymers						38,000.00		38,000.00
50433053 531200 Utilities	210,443.24	198,000.00	167,322.18	223,096.24	250,000.00	220,000.00		22,000.00
50433053 531250 Gas, Oil & Fuel	28,539.47	30,000.00	25,360.18	33,813.57	30,000.00	15,000.00		(15,000.00)
50433053 531700 Uniforms	2,316.40	2,500.00	1,806.15	2,408.20	2,500.00	2,500.00		-
TOTAL WASTE WATER DEPT EXPENSES	690,517.66	704,313.00	562,548.76	728,421.33	431,700.00	770,174.00	-	65,861.00
							Percent change	9.35%
WASTE WATER CAPITAL ITEMS								
New acct # Dredge Dearing pond (This may need to be done in 2015)								
50433054 541214 Clean out chlorine contact basin		11,090.00	1,702.84					
50433054 541216 Rebuild Clarifier		20,000.00						
50433054 541217 Drill groundwater wells around clarifier		10,500.00						
50433054 541221 Valve replacement		52,500.00	7,975.00					
50433054 542127 Aerator for Thomson LAS (wired & inst	6,622.25							
50433054 542129 Influent & Effluent samplers	10,555.16							
50433054 542200 Truck (F150 to replace Lamar's old Ra	16,101.68							
50433054 542510 Commercial lawn mower		5,700.00	5,700.00					
New acct # Mt Pleasant generator 50433054-542107					30,000.00	30,000.00	R & E	
New acct # Sills Branch generator 50433054-542121					52,000.00	52,000.00	R & E	
TOTAL CAPITAL ITEMS	33,279.09	99,790.00	15,377.84	-	82,000.00	82,000.00	-	(17,790.00)
TOTAL WASTE WATER DEPARTMENT	723,796.75	804,103.00	577,926.60	728,421.33	513,700.00	852,174.00	-	48,071.00

FOR 2014 09								
ACCOUNTS FOR:								
505 WATER GENERAL	2013 ACTUAL	2014 REVISED BUDGET	9 MONTHS 2014 ACTUAL	2014 12 MO PROJECTED	2015 BUDGET REQUEST	2015 BUDGET RECOM.	COMMENTS	BUDGET DIFFERENCE +/-
50441051 511100 Salaries & Wages	162,749.36	169,082.00	117,799.39	161,199.17		163,426.00		(5,656.00)
50441051 512100 Group Insurance	47,359.35	39,650.00	31,892.90	38,271.48		39,470.00	3% incr, per GMA	(180.00)
50441051 512200 Payroll Tax Expense	12,450.20	12,935.00	9,046.79	12,379.82		12,502.00		(433.00)
50441051 512400 Retirement Cost	17,098.44	17,800.00	13,336.92	17,782.56	18,000.00	17,900.00	11.56%, per GMA	100.00
50441051 512600 Unemployment	5.42	100.00	2,056.02	2,741.36	100.00	100.00		-
50441052 521200 Legal & Engineering	1,853.52	2,500.00	1,182.00	1,576.00	1,400.00	1,400.00		(1,100.00)
50441052 521202 Internal Audit Cost	19,670.00	13,700.00	10,805.00			10,800.00		(2,900.00)
50441052 521203 External Audit Cost	7,046.26	6,720.00	6,675.20			6,720.00		-
50441052 521210 Bank Fees	1,486.47	1,680.00	1,150.42		1,680.00	1,680.00		-
50441052 521270 MIS/GIS Shared With County	35,898.96	35,779.00	26,834.31	35,779.08	36,345.00	36,345.00	County's #	566.00
50441052 522201 Maintenance Agreements	1,600.46	1,550.00	1,003.48	1,337.97	1,500.00	1,500.00		(50.00)
50441052 522211 Munis Maintenance				-				-
50441052 522212 Munis Support	12,448.15	10,000.00	10,724.11		10,000.00	12,552.00		2,552.00
50441052 522213 R & M - System								-
50441052 522310 Rent on Usry's Pond	750.00	300.00			300.00	300.00		-
50441052 523100 General Insurance	64,542.60	67,770.00	66,325.75		67,770.00	69,650.00	5% incr, per GMA	1,880.00
50441052 523202 Postage	1,567.94	1,850.00	903.00	1,204.00	1,400.00	1,400.00		(450.00)
50441052 523301 Public Hearings Ads		250.00		-	250.00	250.00		-
50441052 523302 Public Info/Adv	192.00	250.00	468.00	624.00	250.00	250.00		-
50441052 523303 Employment Ads	216.00	250.00		-	250.00	250.00		-
50441052 523335 Salary Survey						3,333.00		3,333.00
50441052 523500 Travel	2,754.45	3,300.00	1,229.55	1,639.40	3,300.00	2,700.00		(600.00)
50441052 523701 Employee Drug Testing		120.00		-	120.00	120.00		-
50441052 523900 Wellness Program-Family Y	1,901.25	2,300.00	984.25		2,000.00	1,600.00		(700.00)
50441052 523920 Pest Control	360.00	360.00	270.00	360.00	360.00	360.00		-
50441053 531000 Computer Supplies	1,614.78	1,800.00	2,092.25	2,789.67	1,800.00	2,500.00	per Dianne, UB supp	700.00
Computer Equip Only (new acct) 50441053-531610						1,875.00		
50441053 531001 Utility Mailing	17,145.87	18,000.00	14,323.26	19,097.68	19,800.00	19,000.00		1,000.00
50441053 531600 Utility billing printer	2,195.00			-				-
50441057 571000 Corp Payment (Clark Hill)	1,714.24	3,000.00	1,585.49		1,600.00	1,700.00		(1,300.00)
50441057 573001 Christmas Expense	4,317.11	3,000.00	300.47		3,000.00	3,000.00		-
50441057 579000 Contingency	9,103.12	20,765.00	14,325.45			24,475.00		3,710.00
50441058 581101 Debt Serv Res-2012 Bond	152,000.04	152,000.00	114,000.03	152,000.04		152,000.00		-
50441058 581102 2012 Bond payment	747,872.58	760,000.00	569,129.43	758,839.24		760,000.00		-
50441061 611010 Transf to GF-Admin salaries	91,405.16	96,956.00	64,163.89	85,551.85		97,430.00		474.00
50441061 611012 Trans to GF-Govt center	24,840.00	22,080.00	16,560.00	22,080.00	22,080.00	22,080.00	County's #	-
TOTAL WATER-GENERAL DEPARTMENT	1,444,158.73	1,465,847.00	1,099,167.36	1,315,253.32	193,305.00	1,468,668.00	-	946.00
							Percent change	0.06%
WATER GENERAL CAPITAL ITEMS								
New acct # Munis Upgrade		21,000.00						
TOTAL WATER GENERAL	1,444,158.73	1,486,847.00	1,099,167.36	1,315,253.32	193,305.00	1,468,668.00		

FOR 2014 09

ACCOUNTS FOR:

505 WATER FACILITIES SUPPLY	2013 ACTUAL	2014 REVISED BUDGET	9 MONTHS 2014 ACTUAL	2014 12 MO PROJECTED	2015 BUDGET REQUEST	2015 BUDGET RECOM.	COMMENTS	BUDGET DIFFERENCE +/-
50442051 511100 Salaries & Wages	48,050.73	48,539.00	37,931.56	51,906.35		49,265.00		726.00
50442051 512100 Group Insurance	15,328.80	15,400.00	12,774.00	15,328.80		15,790.00	3% incr, per GMA	390.00
50442051 512200 Payroll Tax Expense	3,675.97	3,713.00	2,901.73	3,970.79		3,769.00		56.00
50442051 512400 Retirement Cost	4,143.72	4,310.00	3,232.26	4,309.68		4,400.00	11.56%, per GMA	90.00
50442052 522202 R&M - Vehicles	878.56	1,500.00	1,041.59	1,388.79	2,000.00	1,500.00		-
50442052 522203 R&M - Equipment	495.60	1,000.00	577.28	769.71	1,000.00	800.00		(200.00)
50442052 523200 Communications	1,060.65	1,000.00	856.18	1,141.57	1,200.00	600.00		(400.00)
50442053 531002 Operating Supplies	3,818.10	3,500.00	1,796.45	2,395.27	4,000.00	3,000.00		(500.00)
50442053 531003 Chemicals (Herbicides/Pesticides)	1,623.74	4,500.00	4,272.50	5,696.67	4,000.00	3,500.00		(1,000.00)
50442053 531008 Fire Hydrant Maint. Suppli	1,436.32	2,000.00	880.00	1,173.33	2,000.00	1,500.00		(500.00)
50442053 531200 Utilities	217,641.03	216,500.00	174,700.26	232,933.68		217,000.00		500.00
TOTAL WATER FACILITIES/SUPPLY	298,153.22	301,962.00	240,963.81	321,014.63	14,200.00	301,124.00	-	(838.00)
							Percent change	**-0.28%**

FOR 2014 09

ACCOUNTS FOR:

505 WATER FACILITIES TREATMENT	2013 ACTUAL	2014 REVISED BUDGET	9 MONTHS 2014 ACTUAL	2014 12 MO PROJECTED	2015 BUDGET REQUEST	2015 BUDGET RECOM.	COMMENTS	BUDGET DIFFERENCE +/-
50443051 511100 Salaries & Wages	350,419.70	329,535.00	236,943.14	324,237.98		317,521.00		(12,014.00)
50443051 512100 Group Insurance	62,510.45	69,300.00	56,273.65	67,528.38		69,710.00	3% incr, per GMA	410.00
50443051 512200 Payroll Tax Expense	26,807.36	25,209.00	18,126.28	24,804.38		24,290.00		(919.00)
50443051 512400 Retirement Cost	32,817.24	34,135.00	25,597.62	34,130.16		34,300.00	11.56%, per GMA	165.00
50443051 512600 Unemployment	10.85	250.00	10.85	14.47		250.00		-
50443051 512700 Workers Compensation	27,075.43	41,332.00	38,297.49			48,983.00	20% incr, per GMA	7,651.00
50443052 521201 Engineering Fees		1,000.00		-	1,000.00	4,000.00		3,000.00
50443052 521202 Medical Expenses		250.00	150.00	200.00	250.00	250.00		-
50443052 522202 R&M Vehicles	3,537.83	3,800.00	2,706.89	3,609.19	3,800.00	3,800.00		-
50443052 522203 R&M- Equipment	24,933.93	26,000.00	16,475.17	21,966.89	26,000.00	23,000.00		(3,000.00)
50443052 522204 Water Tank Maintenance	59,564.71	59,565.00	44,673.54	59,564.72		59,565.00	Utility Service #	-
50443052 522205 Professional Lab Test	10,700.00	10,700.00		-	10,700.00	10,700.00		-
EPA Unregulated Contaminant Testing				-				-
50443052 522206 Certification/Lic. Co	650.00	500.00	206.00	274.67	1,500.00	1,200.00		700.00
50443052 522215 Altitude valve maintenance	2,832.29	2,000.00	9,529.24	12,705.65	2,500.00	3,000.00		1,000.00

FOR 2014 09								
ACCOUNTS FOR:								
505 WATER FACILITIES TREATMENT	2013 ACTUAL	2014 REVISED BUDGET	9 MONTHS 2014 ACTUAL	2014 12 MO PROJECTED	2015 BUDGET REQUEST	2015 BUDGET RECOM.	COMMENTS	BUDGET DIFFERENCE +/-
50443052 522224 Vehicle Service Account	29,501.13	37,245.00	27,933.75	37,245.00		33,265.00		(3,980.00)
50443052 522235 Water plant various projects	15,893.94							-
50443052 523200 Comm./Telephone	8,307.17	8,000.00	3,396.36	4,528.48	8,000.00	5,000.00		(3,000.00)
50443052 523203 SCADA	4,368.67	8,000.00	8,185.37		8,000.00	8,000.00		-
50443052 523250 Consumer Confidence Report	386.75	500.00			200.00	200.00		(300.00)
50443052 523300 Public Info./Adv.	1,388.61	750.00	1,679.57		1,000.00	750.00		-
50443052 523500 Travel	5,455.35	4,000.00	184.24		4,000.00	5,000.00		1,000.00
50443052 523600 Dues & Publications	320.67	1,000.00	1,110.60	1,480.80	500.00	1,000.00		-
50443052 523700 Training	4,698.69	4,000.00	2,933.12		4,000.00	4,000.00		-
50443052 523701 Employee Drug Testing	51.30	500.00	135.00	180.00	500.00	500.00		-
50443053 531000 Office Supplies	1,612.29	1,200.00	1,243.76	1,658.35	1,200.00	1,200.00		-
50443053 531002 Operating Supplies	20,651.45	20,000.00	19,562.26	26,083.01	20,000.00	20,000.00		-
50443053 531003 Chemicals	201,910.40	185,000.00	148,460.72	197,947.63	185,000.00	185,000.00		-
50443053 531006 Bldg Maint Supplies	2,235.78	3,500.00	5,687.67	7,583.56	3,500.00	3,500.00		-
50443053 531007 Lab Testing Supplies	27,923.88	23,000.00	19,392.92	25,857.23	25,000.00	26,000.00		3,000.00
50443053 531016 Granular Activated Carbon	48,400.00	96,000.00	48,819.64	65,092.85	96,000.00	96,000.00		-
50443053 531021 Shimadzu annual service	4,597.00	4,600.00	4,597.00	6,129.33	4,597.00	4,600.00		-
50443053 531200 Utilties	55,325.04	50,000.00	46,494.48	61,992.64		55,000.00		5,000.00
50443053 531250 Gas, Oil & Fuel	21,930.41	25,000.00	18,729.77	24,973.03	25,000.00	23,000.00		(2,000.00)
50443053 531700 Uniforms	2,071.54	4,000.00	4,048.12	5,397.49	2,500.00	2,500.00		(1,500.00)
TOTAL WATER FACILITIES/TREATMENT EXP	1,058,889.86	1,079,871.00	811,584.22	1,015,185.89	434,747.00	1,075,084.00	-	(4,787.00)
							Percent change	**-0.44%**
WATER FACILITIES/TRMT CAPITAL ITEMS								
50443054 542501 Pickup Truck (requesting 1 truck)					16,000.00			
50443054 542102 Water sample stations		14,550.00	14,506.01					
New acct # Water Treatment Control Panel 50443054-541308					70,000.00	85,000.00	R & E	70 quote, plus isnt
New acct # Lawnmower for Thomson plant 50443054-542510					7,000.00	7,000.00	R & E	
TOTAL CAPITAL ITEMS	-	14,550.00	14,506.01	-	93,000.00	92,000.00	-	77,450.00
TOTAL WATER FACILITIES/TREATMENT	1,058,889.86	1,094,421.00	826,090.23	1,015,185.89	527,747.00	1,167,084.00	-	72,663.00
TOTAL WATER FAC/SUPPLY & TREATMENT	1,357,043.08	1,396,383.00	1,067,054.04	1,336,200.52	541,947.00	1,468,208.00	-	71,825.00
							Total Percent change	**5.14%**

FOR 2014 09								
ACCOUNTS FOR:								
505 SEWER DISTRIBUTION	2013 ACTUAL	2014 REVISED BUDGET	9 MONTHS 2014 ACTUAL	2014 12 MO PROJECTED	2015 BUDGET REQUEST	2015 BUDGET RECOM.	COMMENTS	BUDGET DIFFERENCE +/-
50433151 511100 Salaries and Wages	93,608.47	89,586.00	62,129.50	85,019.32		90,919.00		1,333.00
50433151 512100 Group Insurance	23,854.80	25,400.00	21,166.50	25,399.80		26,170.00	3% incr, per GMA	770.00
50433151 512200 Payroll Taxes	7,161.10	6,853.00	4,714.36	6,451.23		6,955.00		102.00
50433151 512400 Retirement Contribution	12,183.48	12,680.00	9,503.28	12,671.04		12,800.00	11.56%, per GMA	120.00
50433151 512600 Unemployment		250.00		-		250.00		-
50433151 512700 Workers Compensation	1,952.90	2,969.00	2,782.50			3,519.00	20% incr, per GMA	550.00
50433152 522202 R & M Vehicles	197.11	2,000.00	125.64	167.52	2,000.00	1,000.00		(1,000.00)
50433152 522203 R & M Equipment	3,514.12	2,700.00	147.86	197.15	2,700.00	2,500.00		(200.00)
50433152 522224 Vehicle Service Account	15,733.87	19,864.00	14,898.06	19,864.08		17,741.00		(2,123.00)
50433152 523300 Public Info/Adv.		200.00		-	200.00	200.00		-
50433152 523701 Employee Drug Testing	102.60	250.00		-	250.00	250.00		-
50433152 523800 Certification/Lic. Cost		300.00		-	300.00	-		(300.00)
50433152 523905 Contract Labor	2,540.38	3,200.00	3,126.88	4,169.17		4,000.00		800.00
50433153 531002 Operating Supplies	26,255.88	20,000.00	10,500.61	14,000.81	20,000.00	17,000.00		(3,000.00)
50433153 531009 Crusher Run/Rock		1,500.00		-	1,500.00	1,500.00		-
50433153 531700 Uniforms	1,769.09	3,200.00	2,427.17	3,236.23		3,200.00		-
TOTAL SEWER DISTRIBUTION EXPENSES	188,873.80	190,952.00	131,522.36	171,176.35	26,950.00	188,004.00	-	(2,948.00)
							Percent change	**-1.54%**
SEWER DISTRIBUTION CAPITAL ITEMS								
50433154 541213 Sewer/Flood Drng CDBG11	21,830.58							
50433154 541222 MLK Sewer Main Repair	-	24,000.00	23,166.00					
50433154 541414 Railroad Street Sewer project	92,245.50							
50433154 541415 Manassas Dr Sewer project	42,115.00							
50433154 542553 Sewer cleaning equipment		5,500.00	5,566.31					
TOTAL CAPITAL ITEMS	156,191.08	29,500.00	28,732.31	-	-	-	-	(29,500.00)
TOTAL SEWER DISTRIBUTION	345,064.88	220,452.00	160,254.67	171,176.35	26,950.00	188,004.00	-	(32,448.00)

FOR 2014 09								
ACCOUNTS FOR:								
505 WATER DISTRIBUTION	2013 ACTUAL	2014 REVISED BUDGET	9 MONTHS 2014 ACTUAL	2014 12 MO PROJECTED	2015 BUDGET REQUEST	2015 BUDGET RECOM.	COMMENTS	BUDGET DIFFERENCE +/-
50444051 511100 Salaries & Wages	196,232.87	192,874.00	152,979.94	209,340.97		207,255.00		14,381.00
50444051 512100 Group Insurance	45,226.80	48,200.00	40,149.00	48,178.80		49,630.00	3% incr, per GMA	1,430.00
50444051 512200 Payroll Tax Expense	13,198.46	14,755.00	11,703.01	16,014.65		15,855.00		1,100.00
50444051 512400 Retirement Cost	24,755.64	25,750.00	19,309.59	25,746.12		25,900.00	11.56%, per GMA	150.00
50444051 512600 Unemployment	5.42	100.00	5.42	7.23		100.00		-
50444051 512700 Workers Compensation	16,948.17	24,797.00	23,085.80			29,390.00	20% incr, per GMA	4,593.00
50444052 521202 Medical Expense		300.00		-		300.00		-
50444052 521215 GIS Maintenance								-
50444052 521301 A/C Maintenance	160.67	250.00	483.98	645.31	250.00	250.00		-
50444052 522202 R & M Vehicles	14,893.80	11,000.00	5,826.69	7,768.92	11,000.00	9,000.00		(2,000.00)
50444052 522203 R & M Equipment	15,685.61	10,000.00	8,455.72	11,274.29	10,000.00	10,000.00		-
50444052 522224 Vehicle Service Account	15,733.87	19,864.00	14,898.06	19,864.08		17,741.00		(2,123.00)
50444052 523200 Communications	3,554.78	4,000.00	2,831.49	3,775.32	4,000.00	3,800.00		(200.00)
50444052 523300 Public Info./Adv.		250.00		-	250.00	250.00		-
50444052 523500 Travel	1,019.90	1,600.00	1,382.35	1,843.13	2,000.00	2,000.00		400.00
50444052 523600 Dues & Publications	116.67	250.00	116.67	155.56	250.00	250.00		-
50444052 523700 Training	530.00	1,200.00	870.00	1,160.00	1,200.00	1,200.00		-
50444052 523701 Employee Drug Testing	186.30	250.00	51.30	68.40	250.00	250.00		-
50444052 523800 Certification/Lic. Cost	260.00	400.00		-	400.00	400.00		-
50444053 531000 Office Supplies	821.84	500.00	1,259.09	1,678.79	500.00	800.00		300.00
50444053 531002 Operating Supplies	95,034.50	70,000.00	101,142.54	134,856.72	70,000.00	70,000.00		-
50444053 531009 Crusher Run/Rock	2,900.06	4,000.00	1,997.59	2,663.45	4,000.00	4,000.00		-
50444053 531170 Concrete	2,485.91	3,000.00	1,816.74	2,422.32	3,000.00	3,000.00		-
50444053 531200 Utilities	6,592.67	7,000.00	5,314.29	7,085.72		9,000.00		2,000.00
50444053 531250 Gas, Oil & Fuel	41,820.74	42,600.00	40,049.54	53,399.39		42,600.00		-
50444053 531280 Water meters	11,270.02	37,500.00	3,697.38	4,929.84	37,500.00	37,500.00		-
50444053 531700 Uniforms	6,232.55	7,500.00	6,438.96	8,585.28		7,500.00		-
TOTAL WATER DISTRIBUTION EXPENSES	515,667.25	527,940.00	443,865.15	561,464.28	144,600.00	547,971.00	-	20,031.00
							Percent change	**3.79%**

FOR 2014 09								
ACCOUNTS FOR:								
505 WATER DISTRIBUTION	2013 ACTUAL	2014 REVISED BUDGET	9 MONTHS 2014 ACTUAL	2014 12 MO PROJECTED	2015 BUDGET REQUEST	2015 BUDGET RECOM.	COMMENTS	BUDGET DIFFERENCE +/-
WATER DEPARTMENT CAPITAL ITEMS								
50444054 542200 Vehicle (new truck)		30,000.00						
50444054 542202 Meter Reader Truck					22,000.00	19,000.00	R & E	
50444054 541421 Water Force Main relocation	29,604.25							
New acct # Missel for bore under road								
TOTAL CAPITAL ITEMS	29,604.25	30,000.00	-	-	22,000.00	19,000.00	-	(11,000.00)
TOTAL WATER DEPARTMENT	545,271.50	557,940.00	443,865.15	561,464.28	166,600.00	566,971.00	-	9,031.00
TOTAL WATER & SEWER DISTRIBUTION	890,336.38	778,392.00	604,119.82	732,640.63	193,550.00	754,975.00	-	(23,417.00)
							Total Percent change	**-3.01%**

FOR 2014 09								
ACCOUNTS FOR:								
515 GAS REVENUE	2013 ACTUAL	2014 REVISED BUDGET	9 MONTHS 2014 ACTUAL	2014 12 MO PROJECTED	2015 BUDGET REQUEST	2015 BUDGET RECOM.	COMMENTS	BUDGET DIFFERENCE +/-
51000034 344410 Regular Gas Sales	7,603,094.12	8,176,510.00	7,462,508.80	9,950,011.73		8,136,289.00	MGAG # 8/12	(40,221.00)
51000034 344420 Refunds to Gas (MGAG)	315,235.35	372,800.00	372,790.35			340,000.00	MGAG # 8/12	(32,800.00)
51000034 344421 Gas Rebates (Southern Nat)	3,988.29	5,100.00	5,096.87			5,000.00		(100.00)
51000034 344422 MGAG Loan Cust Receipts	153,956.06	175,000.00	153,639.10			207,000.00		32,000.00
51000034 344440 Gas Penalties Collected	38,436.72	40,000.00	39,769.33			40,000.00		-
51000034 344450 Cut-On Fees	11,019.04	9,000.00	5,145.82			9,000.00		-
51000034 344492 Receipts from McDuffie Co	-	16,000.00	9,974.65			18,000.00		2,000.00
51000036 361010 Interest on CD's	8,262.66	6,950.00	7,459.50			9,100.00		2,150.00
51000038 383000 Insurance Recoveries	5,350.55	500.00				500.00		-
51000038 389000 Miscellaneous Income	12,636.86	4,000.00	1,136.16			4,000.00		-
51000038 389015 Transfer fees	105.00	500.00	60.00			500.00		-
51000038 389105 GIW meter relocation	-	46,700.00	46,700.00					(46,700.00)
51000039 391110 Trans fr PY fund bal (SW)	40,000.00	83,800.00	242,278.77			-		(83,800.00)
51000039 391212 Transfer fr PY fund bal (capital)	60,911.83	120,000.00	113,744.56					(120,000.00)
51000039 392100 Sale of Materials		1,000.00				1,000.00		-
51000039 392110 Sale/Surplus Property		1,000.00				1,000.00		-
TOTAL GAS FUND REVENUE	8,252,996.48	9,058,860.00	8,460,303.91	9,950,011.73	-	8,771,389.00	-	(287,471.00)
							Percent change	**-3.17%**

FOR 2014 09								
ACCOUNTS FOR:								
515 GAS EXPENSES	2013 ACTUAL	2014 REVISED BUDGET	9 MONTHS 2014 ACTUAL	2014 12 MO PROJECTED	2015 BUDGET REQUEST	2015 BUDGET RECOM.	COMMENTS	BUDGET DIFFERENCE +/-
51470051 511100 Salaries & Wages	261,150.49	255,128.00	202,733.70	277,425.06		332,947.00		77,819.00
51470051 511101 Administrative Salaries	217,225.53	234,017.00	163,094.67	223,182.18		237,773.00		3,756.00
51470051 512100 Group Insurance	90,085.10	94,600.00	76,352.80	91,623.36		94,680.00	3% incr, per GMA	80.00
51470051 512200 Payroll Tax Expense	36,539.44	37,420.00	26,822.29	36,704.19		43,660.00		6,240.00
51470051 512400 Retirement Cost	45,241.08	53,904.00	35,288.37	47,051.16		47,300.00	11.56%, per GMA	(6,604.00)
51470051 512600 Unemployment	19.17	2,100.00	2,059.17	2,745.56		200.00		(1,900.00)
51470051 512700 Worker's Comp.	7,964.76	11,775.00	10,922.38			13,956.00	20% incr, per GMA	2,181.00
51470052 521200 Legal & Professional	-	900.00	45.00	60.00	900.00	900.00		-
51470052 521201 Engineering Services	16,131.07	9,000.00	3,220.50	4,294.00	9,000.00	9,000.00		-
51470052 521202 Medical Expenses	-	350.00	58.00	77.33	350.00	350.00		-
51470052 521203 External Audit Cost	5,506.90	4,800.00	4,771.20		4,800.00	4,800.00		-
51470052 521204 Locates	1,728.84	1,200.00			1,400.00	1,200.00		-
51470052 521205 Internal Audit Cost	8,975.83	9,000.00	7,982.00		9,000.00	9,000.00		-
51470052 521210 Bank Fees	1,238.72	1,400.00	978.39			1,400.00		-
51470052 521232 Leak/CP Survey	-	-	-			3,600.00		3,600.00
51470052 521240 Municipal Gas Authority	104,580.29	104,244.00	88,855.85			113,678.00	MGAG # 8/12	9,434.00
51470052 521242 MGAG Loan Payments	146,733.11	175,000.00	149,146.13			207,000.00		32,000.00
51470052 521270 MIS/GIS Department	78,042.00	77,781.00	58,335.75	77,781.00	79,011.00	79,011.00	County's #	1,230.00
51470052 521301 A/C Maintenance	160.66	600.00	483.98	645.31	600.00	600.00		-
51470052 522202 R&M - Vehicles	10,741.66	4,500.00	1,977.49	2,636.65	4,500.00	4,500.00		-
51470052 522203 R&M - Equipment	9,650.71	8,000.00	3,700.12	4,933.49	6,000.00	8,000.00		-
51470052 522211 Munis Maintenance		3,100.00		-	3,100.00	3,100.00		-
51470052 522212 Munis Support	10,923.55	11,000.00	9,153.77		11,000.00	12,094.00		1,094.00
51470052 522213 R&M - System	34,429.68	26,000.00	28,598.10	38,130.80	26,000.00	20,000.00		(6,000.00)
51470052 522224 Vehicle Service Account	88,504.38	111,735.00	83,801.25	111,735.00		99,796.00		(11,939.00)
51470052 523100 General Insurance	48,587.40	51,017.00	49,625.75			52,150.00	5% incr, per GMA	1,133.00
51470052 523199 Gas Liability Insurance	24,646.00	17,000.00	14,322.00			15,000.00	5% incr,Joesbury #	(2,000.00)
51470052 523200 Communications	8,044.78	8,000.00	9,196.27	12,261.69	17,000.00	17,000.00		9,000.00
51470052 523210 Postage	2,860.41	3,200.00	1,887.06	2,516.08	3,200.00	3,200.00		-
51470052 523220 Utility Mailing	10,687.16	12,800.00	9,188.47	12,251.29	11,000.00	12,000.00		(800.00)
51470052 523301 MGAG Sales & Marketing	4,889.76	5,000.00	3,667.32	4,889.76	5,000.00	5,000.00		-
51470052 523303 Employment Ads	192.00	250.00	96.00	128.00	250.00	250.00		-
51470052 523304 Legal Ads	59.50	500.00		-	500.00	500.00		-
51470052 523305 Public Relations	499.92	750.00	252.00	336.00	750.00	750.00		-
51470052 523306 Public Awareness	326.14	3,000.00	346.48	461.97	3,000.00	2,000.00		(1,000.00)
51470052 523335 Salary Survey						3,333.00		3,333.00
51470052 523400 Printing	1,080.00	750.00	137.00		750.00	750.00		-
51470052 523500 Travel	2,324.75	2,500.00	2,343.48		2,500.00	2,500.00		-
51470052 523600 Dues and Fees	450.00	450.00	450.00	600.00	450.00	450.00		-
51470052 523700 Training	2,305.88	3,000.00	2,766.00	3,688.00	4,000.00	4,000.00		1,000.00
51470052 523701 Employee Drug Testing	135.00	250.00	289.15	385.53	350.00	350.00		100.00
51470052 523702 Gas Conference	-	2,200.00	184.25	245.67	2,500.00	2,500.00		300.00
51470052 523900 Wellness Program-Family Y	1,275.00	1,600.00	825.50	1,100.67	1,600.00	1,600.00		-
51470052 523920 Pest Control	-	250.00		-	250.00	250.00		-
51470053 531000 Computer Supplies	1,767.34	1,000.00	1,881.45	2,508.60	1,000.00	2,500.00	per Dianne, UB supp	1,500.00
Computer Equip Only (new acct) 51470053-531610						2,625.00		
51470053 531002 Supplies	60,676.43	60,000.00	74,082.56	98,776.75	70,000.00	70,000.00		10,000.00
51470053 531009 Crusher Run/Rock	2,808.18	1,500.00		-	2,000.00	2,000.00		500.00
51470053 531010 Office Supplies	1,023.91	750.00	392.11	522.81	750.00	750.00		-
51470053 531015 Parks and Cemetery	7,484.15	15,000.00	4,183.20	5,577.60	15,000.00	15,000.00		-

FOR 2014 09

ACCOUNTS FOR:

515 GAS EXPENSES	2013 ACTUAL	2014 REVISED BUDGET	9 MONTHS 2014 ACTUAL	2014 12 MO PROJECTED	2015 BUDGET REQUEST	2015 BUDGET RECOM.	COMMENTS	BUDGET DIFFERENCE +/-
51470053 531140 Chemicals	3,675.84	5,500.00	4,043.25	5,391.00	6,000.00	6,000.00		500.00
51470053 531161 Asphalt	755.78	2,000.00		-	2,000.00	2,000.00		-
51470053 531170 Concrete		1,000.00		-	1,000.00	1,000.00		-
51470053 531200 Gas Utilities	12,280.33	12,500.00	8,757.00	11,676.00	12,500.00	14,000.00		1,500.00
51470053 531250 Gas, Oil & Fuel	23,105.35	26,000.00	19,136.89	25,515.85	25,000.00	25,000.00		(1,000.00)
51470053 531285 Gas Meters	17,895.00	16,000.00	8,227.00	10,969.33	16,000.00	16,000.00		-
51470053 531520 Purchase of Gas	5,932,945.05	6,634,920.00	5,814,456.87	7,752,609.16		6,187,359.00	MGAG # 8/12	(447,561.00)
51470053 531700 Uniforms	4,145.88	4,800.00	4,007.29	5,343.05	4,500.00	4,800.00		-
51470053 531707 Meter Reader Uniforms	1,820.78	3,300.00	2,863.89	3,818.52	2,200.00	3,300.00		-
51470053 531750 Meter Reader Supplies	2,886.38	3,000.00	2,738.91	3,651.88	3,500.00	3,500.00		500.00
51470057 571010 Tax to other Counties	-	1,300.00	625.67	834.23		1,300.00		-
51470057 573001 Christmas Expense	2,040.92	2,000.00	200.47		2,000.00	2,000.00		-
51470057 573010 Gas Rebates	62,379.08	20,000.00	8,459.18	11,278.91	20,000.00	20,000.00		-
51470057 579000 Gas Contingency	895.33	221,792.00	2,733.33			232,548.00		10,756.00
51470061 611010 Transfers to GF-Adm salaries	130,151.97	132,801.00	101,333.31			134,346.00		1,545.00
51470061 611012 Trans to GF-Govt center	54,000.00	48,000.00	36,000.00		48,000.00	48,000.00	County's #	-
51470061 611015 Transfer to GF Capital	99,328.49	112,825.00	90,889.65			217,818.00		104,993.00
51470061 611029 Transfer to SW Operating	40,000.00	65,000.00	42,500.00			-		(65,000.00)
51470061 611030 Transfer to SW-Capital		23,800.00	199,778.77			-		(23,800.00)
51470061 611080 Economic Development	47,775.96	42,801.00	32,100.75	42,801.00	45,715.00	45,715.00	County's #	2,914.00
								-
TOTAL GAS EXPENSES	7,793,778.82	8,807,660.00	7,513,349.19	8,939,164.46	485,926.00	8,529,689.00	-	(280,596.00)
						397,879.00	**Percent change**	**-3.19%**

FOR 2014 09								
ACCOUNTS FOR:								
515 GAS EXPENSES	2013 ACTUAL	2014 REVISED BUDGET	9 MONTHS 2014 ACTUAL	2014 12 MO PROJECTED	2015 BUDGET REQUEST	2015 BUDGET RECOM.	COMMENTS	BUDGET DIFFERENCE +/-
GAS DEPARTMENT CAPITAL ITEMS								
51470054 541207 High pres dist main reloc								
51470054 541211 Gas Main-Old Washington Rd	39,778.83							
51470054 541218 GIW gas meter relocation	-	48,200.00	48,197.84					
51470054 541219 Public service mandated work	-	6,000.00	5,501.59					
51470054 541304 Depot Renovations	17,400.00	120,000.00	113,744.56					
51470054 541419 Lowering gas high pres. main	14,933.48							
51470054 542115 Piercing Tool		6,000.00	5,227.56					
51470054 542200 Gas Capital-Vehicle		30,000.00						
51470054 542401 SCADA equipment (materials & labor to convert 10 sites to wireless)					25,000.00	25,000.00		
51470054 542402 Leak detection units (inside-outside)(C	9,606.28							
51470054 542403 Munis Upgrade		9,000.00						
51470054 542585 Insertion of emergency val		10,000.00			10,000.00	10,000.00		
51470054 542591 Upgrade radio repeater		6,000.00						
51470054 542592 Digital handheld radios		16,000.00						
2015 Meter Reader Truck F-150 (1-water/1-gas) 51470054-542202					22,000.00	19,000.00		
2015 Ford 4x2 3/4 ton Cab Chassis 51470054-542207					23,500.00	23,500.00		
2015 Ford 550 (welder truck) 51470054-542209					33,200.00	33,200.00		
Walnut Street Gas Relocation 51470054-541224					6,000.00	6,000.00		
Unprotected Service Change outs 51470054-541225					50,000.00	50,000.00		
KaMin upgrade, regulators, meter set 51470054-541226						75,000.00		
TOTAL CAPITAL ITEMS	81,718.59	251,200.00	172,671.55	-	169,700.00	241,700.00	-	(9,500.00)
TOTAL GAS DEPARTMENT	7,875,497.41	9,058,860.00	7,686,020.74	8,939,164.46	655,626.00	8,771,389.00	-	(290,096.00)

FOR 2014 09								
ACCOUNTS FOR:								
540 SOLID WASTE REVENUE	2013 ACTUAL	2014 REVISED BUDGET	9 MONTHS 2014 ACTUAL	2014 12 MO PROJECTED	2015 BUDGET REQUEST	2015 BUDGET RECOM.	COMMENTS	BUDGET DIFFERENCE +/-
54000033 334300 State Grant Revenue								-
54000033 337010 Receipts - McDuffie Cty	52,799.22	52,800.00	54,999.04		52,800.00	52,800.00	County's #	-
54000034 344110 Waste Disposal Revenue	1,028,152.38	1,079,000.00	745,513.79	994,018.39		1,104,018.00		25,018.00
54000034 344130 Recycling Income	42,599.28	50,000.00	20,787.10	27,716.13		40,000.00		(10,000.00)
54000034 344140 Dearing Disposal Maintenance	1,422.50	1,500.00	975.50	1,300.67		1,500.00		-
54000034 344145 Dearing Disposal Penalty	842.23	850.00	575.63	767.51		800.00		(50.00)
54000034 344195 Waste Disposal Penalty	22,131.24	23,000.00	16,534.50	22,046.00		22,000.00		(1,000.00)
54000038 383000 Insurance Recovery	5,225.00	500.00	4,962.50	6,616.67		500.00		-
54000038 383107 FEMA Revenue-Solid Waste		-	72,087.71	96,116.95				-
54000038 389000 Misc Income	1,301.74	500.00	1,347.38	1,796.51		500.00		-
54000039 391110 Transfer from PY Fund Balance								-
54000039 391210 Contribution Gas Fund		23,800.00	199,778.77			-		(23,800.00)
54000039 391220 Transfer from Gas Fund-Oper	40,000.00	65,000.00	42,500.00			-		(65,000.00)
TOTAL SOLID WASTE REVENUE	1,194,473.59	1,296,950.00	1,160,061.92	1,150,378.81	52,800.00	1,222,118.00	-	(74,832.00)
							Percent change	**-5.77%**

FOR 2014 09								
ACCOUNTS FOR:								
540 SOLID WASTE EXPENSES	2013 ACTUAL	2014 REVISED BUDGET	9 MONTHS 2014 ACTUAL	2014 12 MO PROJECTED	2015 BUDGET REQUEST	2015 BUDGET RECOM.	COMMENTS	BUDGET DIFFERENCE +/-
54452051 511100 Salaries & Wages	401,394.63	440,122.00	308,719.85	422,458.74		406,260.00		(33,862.00)
54452051 512100 Group Insurance	124,918.10	110,000.00	83,791.35	100,549.62		102,870.00	3% incr, per GMA	(7,130.00)
54452051 512200 Payroll Tax Expense	29,469.84	33,669.00	20,772.43	28,425.43		31,079.00		(2,590.00)
54452051 512400 Retirement Cost	33,659.52	34,700.00	26,019.09	34,692.12		34,900.00	11.56%, per GMA	200.00
54452051 512600 Unemployment Insurance	18.09	250.00	18.09	24.12		250.00		-
54452051 512700 Workers Comp	30,876.83	46,437.00	43,133.19			55,037.00	20% incr, per GMA	8,600.00
54452052 521201 Internal Audit Cost	9,631.62	9,700.00	8,596.00			9,700.00		-
54452052 521202 Medical Expenses	-	300.00		-	300.00	300.00		-
54452052 521203 External Audit Cost	4,907.04	4,704.00	4,681.60			4,704.00		-
54452052 521210 Bank Fees	309.67	350.00	215.11			350.00		-
54452052 521270 MIS/GIS Shared with County	10,925.04	10,890.00	8,167.50	10,890.00	11,062.00	11,062.00	County's #	172.00
54452052 522202 R&M - Vehicles	43,294.66	47,000.00	42,501.98	56,669.31	50,000.00	42,000.00		(5,000.00)
54452052 522203 R&M - Equipment, Containers						5,000.00		
54452052 522224 Vehicle Service Account	23,600.75	29,796.00	22,347.00	29,796.00		26,612.00		(3,184.00)
54452052 523100 General Insurance	42,418.03	44,539.00	44,516.75			46,750.00	5% incr, per GMA	2,211.00
54452052 523200 Telephone	2,222.86	2,800.00	2,254.36	3,005.81		2,600.00		(200.00)
54452052 523310 Public Info./Adv.	409.24	300.00	360.00	480.00	500.00	400.00		100.00
54452052 523335 Salary Survey						-		-
54452052 523700 Training	-	1,000.00	1,170.00	1,560.00	500.00	1,000.00		-
54452052 523701 Employee Drug Testing	256.50	1,000.00	658.55	878.07	1,000.00	1,000.00		-
54452052 523900 Wellness Program-Family Y	190.50	500.00	31.75	42.33	500.00	400.00		(100.00)
54452052 523910 Disposal cost	274,615.05	286,000.00	196,834.49	295,251.74		286,000.00		-
54452053 531000 Office Supplies	244.39	500.00	251.52	335.36	500.00	500.00		-
54452053 531002 Supplies	10,396.19	11,000.00	9,149.76	12,199.68	12,000.00	11,000.00		-
54452053 531004 Tires	19,150.81	17,000.00	15,708.60	20,944.80	20,000.00	17,000.00		-
54452053 531200 Utilties	3,281.43	4,000.00	2,088.21	2,784.28		3,500.00		(500.00)
54452053 531230 90 gallon trash carts	14,004.53	14,000.00	6,939.06	9,252.08	14,000.00	14,000.00		-
54452053 531235 Dump & cardboard containers	5,449.00	2,500.00	2,407.50	3,210.00	6,000.00	6,000.00		3,500.00
54452053 531250 Gas, Oil & Fuel	68,192.58	78,000.00	49,284.65	65,712.87	70,000.00	70,000.00		(8,000.00)
54452053 531700 Uniforms	6,876.11	11,500.00	8,113.43	10,817.91	7,000.00	11,000.00		(500.00)
54452057 573001 Christmas Expense	1,706.30	2,500.00	300.44	400.59		2,500.00		-
54452057 579000 Contingency	4,300.00	15,623.00		-		6,224.00		(9,399.00)
54452061 611012 Trans to GF-Govt center	7,560.00	6,720.00	5,040.00	6,720.00	6,720.00	6,720.00	County's #	-
54454052 523310 Recycle/Public Information	-	750.00		-	750.00	400.00		(350.00)
54454053 531002 Recycle/Operations	2,938.95	3,000.00	3,528.16	4,704.21	3,000.00	3,000.00		-
54454053 531014 Residential Collection Bins	1,963.63	2,000.00	1,027.85	1,370.47	2,000.00	2,000.00		-
TOTAL SOLID WASTE EXPENSES	1,179,181.89	1,273,150.00	918,628.27	1,123,175.53	205,832.00	1,222,118.00	-	(56,032.00)
							Percent change	-4.40%

FOR 2014 09								
ACCOUNTS FOR:								
540 SOLID WASTE EXPENSES	2013 ACTUAL	2014 REVISED BUDGET	9 MONTHS 2014 ACTUAL	2014 12 MO PROJECTED	2015 BUDGET REQUEST	2015 BUDGET RECOM.	COMMENTS	BUDGET DIFFERENCE +/-
SOLID WASTE CAPITAL ITEMS								
54452054 542201 Residential Garbage truck			180,981.00					
54452054 542206 Motor for resid garbage truck	-	18,800.00	18,797.77					
54452054 542510 Lawn Mower		5,000.00						
TOTAL CAPITAL ITEMS	-	23,800.00	199,778.77	-	-	-	-	(23,800.00)
TOTAL SOLID WASTE DEPARTMENT	1,179,181.89	1,296,950.00	1,118,407.04	1,123,175.53	205,832.00	1,222,118.00	-	(79,832.00)

FOR 2014 09								
ACCOUNTS FOR:								
600 MAINTENANCE REVENUE	2013 ACTUAL	2014 REVISED BUDGET	9 MONTHS 2014 ACTUAL	2014 12 MO PROJECTED	2015 BUDGET REQUEST	2015 BUDGET RECOM.	COMMENTS	BUDGET DIFFERENCE +/-
60000040 Maintenance Revenue								
60000038 389000 Miscellaneous Income	259.38	340.00	338.41					(340.00)
60000039 391110 Transfer from PY fund balance								-
60000040 401203 Transfer from Solid Waste	23,600.75	29,796.00	22,347.00		26,612.00	26,612.00	12%	(3,184.00)
60000040 401204 Transfer from Gas Fund	88,504.38	111,735.00	83,801.25		99,795.00	99,796.00	45%	(11,940.00)
60000040 401205 Transfer from Water Facility	29,501.13	37,245.00	27,933.75		33,265.00	33,265.00	15%	(3,980.00)
60000040 401206 Transfer fm Water Distribution	15,733.87	19,864.00	14,898.06		17,741.00	17,741.00	8%	(2,123.00)
60000040 401207 Transfer fm Sewer Distribution	15,733.87	19,864.00	14,898.06		17,741.00	17,741.00	8%	(2,123.00)
60000040 401208 Transfer from Waste Water	23,600.75	29,796.00	22,347.00		26,612.00	26,612.00	12%	(3,184.00)
TOTAL MAINTENANCE REVENUE	196,934.13	248,640.00	186,563.53	-	221,766.00	221,767.00	1.00	(26,874.00)
							Percent change	**-10.81%**

FOR 2014 09								
ACCOUNTS FOR:								
600 MAINTENANCE EXPENSES	2013 ACTUAL	2014 REVISED BUDGET	9 MONTHS 2014 ACTUAL	2014 12 MO PROJECTED	2015 BUDGET REQUEST	2015 BUDGET RECOM.	COMMENTS	BUDGET DIFFERENCE +/-
60490051 511100 Salaries & Wages	113,758.43	115,594.00	74,258.85	101,617.37		122,721.00		7,127.00
60490051 512100 Group Insurance	18,768.65	19,551.00	16,579.45	19,895.34		20,200.00	3% incr, per GMA	649.00
60490051 512200 Payroll Tax	7,325.62	9,211.00	5,188.33	7,099.82		9,388.00		177.00
60490051 512400 Retirement Contribution	14,823.24	15,420.00	11,562.30	15,416.40		15,500.00	11.56%, per GMA	80.00
60490051 512600 Unemployment	3.30	50.00	3.30	4.40	50.00	50.00		-
60490051 512700 Worker's Compensation	2,938.38	4,478.00	4,147.92			5,308.00	20% incr, per GMA	830.00
60490052 521202 Medical Expenses	100.00	250.00	188.00	250.67	250.00	250.00		-
60490052 522202 R & M Vehicles	1,967.19	5,000.00	4,056.73	5,408.97	6,000.00	5,000.00		-
60490052 522203 R & M Equipment	2,726.89	3,000.00	2,141.80	2,855.73	3,500.00	3,500.00		500.00
60490052 523200 Communications	1,141.23	2,000.00	1,191.72	1,588.96	1,800.00	1,500.00		(500.00)
60490052 523300 Advertising				-				-
60490052 523500 Travel	1,287.44	1,000.00	529.29		1,500.00	1,300.00		300.00
60490052 523700 Training	1,170.00	1,000.00	2,641.98		1,500.00	1,200.00		200.00
60490052 523701 Employee Drug Testing	135.00	250.00		-	250.00	250.00		-
60490053 531000 Office Supplies	312.50	600.00	355.11	473.48	500.00	500.00		(100.00)
60490053 531002 Operating Supplies	9,365.28	9,000.00	8,199.60	10,932.80	10,000.00	10,000.00		1,000.00
60490053 531004 Tires	466.12	1,600.00	190.27			1,600.00		-
60490053 531012 Body Shop Supplies				-				-
60490053 531200 Maint Utilities	9,376.18	13,000.00	9,678.64	12,904.85		15,000.00		2,000.00
60490053 531250 Gas, Oil, & Fuel	5,516.06	5,750.00	5,136.41	6,848.55	8,000.00	6,000.00		250.00
60490053 531700 Uniforms	1,836.58	2,000.00	1,325.75	1,767.67	2,000.00	2,000.00		-
60490057 573001 Christmas Expense	393.80	500.00		-	500.00	500.00		-
TOTAL MAINTENANCE EXPENSES	193,411.89	209,254.00	147,375.45	187,065.01	35,850.00	221,767.00	-	12,513.00
							Percent change	**5.98%**
MAINTENANCE CAPITAL ITEMS								
60490054 542200 Vehicle (new truck)		30,000.00						
60490054 542526 Tire Changer & Balancer		9,386.00						
TOTAL CAPITAL ITEMS	-	39,386.00	-	-	-	-	-	(39,386.00)
TOTAL MAINTENANCE DEPARTMENT	193,411.89	248,640.00	147,375.45	187,065.01	35,850.00	221,767.00	-	(26,873.00)
								-10.81%

2015 AIRPORT REVENUE BUDGET		
FROM GENERAL FUND		30,000.00
FROM MCDUFFIE COUNTY		30,000.00
FROM SPIRIT AVIATION		36,600.00
TOTAL:		96,600.00
2015 AIRPORT EXPENDITURES BUDGET		
PROFESSIONAL FEES		5,000.00
BANK FEES		200.00
REPAIRS & MAINTENANCE		20,000.00
TELEPHONE		7,500.00
OPERATING SUPPLIES		100.00
GROUNDS MAINTENANCE		7,000.00
UTILITIES		56,800.00
TOTAL:		96,600.00
Capital reflected on Gen Fund		15,000.00
(Funded from Gas transfer)		
County capital budget		7,500.00

2015 Police Condemnation Budget					
Revenue:					
Income		10,000.00			
Bank Interest		-			
Total Revenue				10,000.00	
Expenditures:					
Operating expenses		10,000.00			
Total Expenses				10,000.00	

2015 REVOLVING LOAN FUND					
EIP				**HODAG**	
Revenue				Revenue	
Amount on Hand - Sep 14	565,492.78			Amount on Hand - Sep 14	156,898.46
Loan Interest	5,488.62			Loan Interest	231.95
Principal	19,383.19			Principal	1,593.60
Total	590,364.60				
Expenditures				Money Market - Sep 14	41,168.71
Total	590,364.60			Total	199,892.72
Rmd on Annie Bailey loan	(40,000.00)				
Available for Loans	550,364.60				
				Available for Loans	199,892.72
UDAG					
Revenue					
Amount on Hand - Sep 14	331,706.36				
Loan Interest	-				
Principal	-				
Total	331,706.36				
Expenditures					
Available for Loans	331,706.36				

2015 TSPLOST REVENUE BUDGET		
TSPLOST REVENUE FROM STATE		120,000.00
TOTAL:		120,000.00
2015 TSPLOST EXPENDITURES BUDGET		
STREETS/PAVING		81,000.00
STORM WATER		24,000.00
SPEED HUMPS		15,000.00
TOTAL:		120,000.00