City of Union Point
General Fund
Budget
10/1/2012 through 9/30/2013

Revenue
1510 - Financial Administration

Taxes			
	311100	Property Tax	151,508.00
	311110	Public Utility Tax	13,009.00
	311120	Timber Tax	-
	311200	Property Tax - Prior Years	-
	311310	Motor Vehicle Tax	19,991.00
	311320	Mobile Home Tax	1,620.00
	311340	Intangible Tax	1,512.00
	311350	Railroad Equipment Car Tax	-
	311600	Real Estate Transfer Tax	100.00
	311710	Georgia Power Franchise Tax	58,543.00
	311750	Cable TV Franchise Tax	7,128.00
	311760	Windstream Franchise Tax	4,703.00
	313100	Local Option Sales Tax	311,695.00
	314200	Malt Beverage & Wine Tax	22,528.00
	316100	Occupation Tax	2,990.00
	316200	Insurance Premium Tax	90,000.00
	316300	Financial Institutions Tax	1,756.00
	319100	Penalties & Interest On Taxes	5,867.00
	319400	Penalties & Interest On Business Taxes	95.00
	319500	FIFA Fees	2,135.00
	319900	Tax Advertising Fees	1,317.00
	319901	Tax Collection Fees	-
Total taxes			696,497.00
Licenses and permits			
	321100	Alcoholic Beverage Licenses	1,500.00
	321200	General Business License	3,950.00
	322210	Zoning & Land Use Permits	-
	322990	Motorized Cart Permits	-
Total licenses and permits			5,450.00
Intergovernmental Revenue			
	331311	USDA Rural Development Grant	-
	331350	Transportation Enhancement Grant	-
	334310	Paving Grants	-
	334311	LDF Grant No. LDF-06-R2-037	-
	334312	Paving Donations	-
	335100	Homeowner's Tax Relief Grant	-
	336001	Greene County Fire Protection	24,000.00

	336002	Greene County Industrial Park	30,645.00
	338001	Housing Authority Payment In Lieu 0	2,379.00
Total intergovernmental revenue			57,024.00
Charges for service			
	341190	Court Admin/Technology Fees	6,000.00
	341910	Election Qualifying Fees	-
	342120	Accident Reports	-
	342990	House Number Signs	-
	344130	Sale Of Recycled Materials	-
	347900	Use of Recreation Facilities	-
	349100	Cemetery Lots	-
	349101	Cemetery Lot Maintenance	4,200.00
	349300	Bad Check Fees	-
Total charges for service			10,200.00
Fines and forfeitures			
	351170	Fines & Forfeitures	42,000.00
Total fines and forfeitures			42,000.00
Investment income			
	361000	Interest Revenues	1,100.00
Total investment income			1,100.00
Contributions and donations from private sources			
	371001	Memorial Walk Donations	-
	371003	Christmas Parade Donations	-
	371004	Donations Fire Dept	-
Total contributions and donations from private sources			-
Miscellaneous revenue			
	381001	Rent & Leases	-
	389000	Miscellaneous Revenue General Fund	-
	389001	Transfer from Fire Station Capital Grant Project	-
	389002	Municipal Court Refunds	-
	389003	Refund Federal Excise Tax General Fund	-
	389004	Tri-County Natural Gas Refunds	8,400.00
Total miscellaneous revenue			8,400.00
Other financing sources			
	391203	Transfer From Natural Gas	-
	392100	Sale of Assets	-
Total other financing sources			-
Total Revenue			820,671.00
Fund Balance			-

Expenditures

1110 - Governing body			
	511100	Salaries	9,600.00
	512200	Employers FICA	735.00
	521200	Professional Services	450.00
	521300	Technical Services	-
	523100	Insurance	50.00
	523200	Communications	50.00
	523300	Advertising	-
	523500	Travel	1,900.00
	523600	Dues And Fees	-
	523700	Education And Training	700.00
	523900	Other Purchased Services	-
	531100	General Supplies And Materials	50.00
	579000	Contingencies	-
Total - Governing body			13,535.00
1330 - Clerk - administration			
	511100	Salaries	38,212.00
	511300	Overtime	164.00
	512100	Group Insurance	5,060.00
	512200	Employers FICA	2,936.00
	512400	Retirement	1,850.00
	512401	401A Deferred Compensation Plan	530.00
	512600	Unemployment Insurance Tax	43.00
	512700	Workers Compensation	80.00
	523200	Communications	-
	579000	Contingencies	-
Total- Clerk - administration			48,875.00
1400 - Elections			
	521200	Professional Services	-
	521300	Technical Services	-
	523100	Insurance	-
	523200	Communications	-
	523300	Advertising	-
	579000	Contingencies	-
Total - Elections			-
1510 - Financial administration			
	521200	Professional Services	9,800.00
	521300	Technical Services	8,500.00
	522200	Repairs & Maintenance	925.00
	522300	Rentals and Leases	450.00
	523100	Insurance	700.00
	523200	Communications	2,600.00

	523300	Advertising	2,917.00
	523500	Travel	150.00
	523600	Dues And Fees	14,000.00
	523700	Education And Training	175.00
	523900	Other Purchased Services	550.00
	531100	General Supplies And Materials	675.00
	531600	Small Equipment	-
	542000	Capital Outlay - Machinery & Equipment	-
	579000	Contingencies	-
Total - Financial administration			41,442.00
1565 - General government buildings and plant			
	512700	Workers Compensation	525.00
	521200	Professional Services	-
	521300	Technical Services	-
	522100	Cleaning Services	5,300.00
	522110	Solid Waste Disposal	1,300.00
	522200	Repairs & Maintenance	3,793.00
	522300	Rentals and Leases	-
	523100	Insurance	900.00
	523200	Communications	1,040.00
	523300	Advertising	-
	523600	Dues And Fees	-
	523900	Other Purchased Services	-
	531100	General Supplies And Materials	2,575.00
	531210	Water/Sewerage	5,084.00
	531220	Natural gas	1,450.00
	531230	Electricity	9,700.00
	531600	Small Equipment	-
	541300	Capital Outlay - Buildings	-
	579000	Contingencies	-
Total - General government buildings and plant			31,667.00
2650 - Municipal court			
	511100	Salaries	22,100.00
	511300	Overtime	200.00
	512100	Group Insurance	2,850.00
	512200	Employers FICA	1,706.00
	512400	Retirement	560.00
	512401	401A Deferred Compensation Plan	-
	512600	Unemployment Insurance Tax	43.00
	512700	Workers Compensation	100.00
	521200	Professional Services	7,500.00
	522200	Repairs & Maintenance	-
	523100	Insurance	750.00
	523200	Communications	180.00
	523300	Advertising	-

	523500	Travel	823.00
	523600	Dues And Fees	25.00
	523700	Education And Training	225.00
	523900	Other Purchased Services	-
	531100	General Supplies And Materials	50.00
	571000	Fine Add Ons	2,500.00
	579000	Contingencies	-
Total - Municipal court			39,612.00
3200 - Police			
	511100	Salaries	219,000.00
	511300	Overtime	15,500.00
	512100	Group Insurance	39,201.00
	512200	Employers FICA	17,940.00
	512400	Retirement	10,146.00
	512401	401A Deferred Compensation Plan	575.00
	512600	Unemployment Insurance Tax	300.00
	512700	Workers Compensation	7,522.00
	521200	Professional Services	500.00
	521300	Technical Services	500.00
	522200	Repairs & Maintenance	15,000.00
	523100	Insurance	11,500.00
	523200	Communications	3,150.00
	523300	Advertising	100.00
	523400	Printing and Binding	-
	523500	Travel	2,488.00
	523600	Dues And Fees	375.00
	523700	Education And Training	1,750.00
	523900	Other Purchased Services	100.00
	531100	General Supplies And Materials	10,650.00
	531210	Water/Sewerage	700.00
	531230	Electricity	3,200.00
	531270	Gasoline	36,500.00
	531600	Small Equipment	-
	542000	Capital Outlay - Machinery & Equipment	-
	542200	Capital Outlay - Vehicles	27,000.00
	571040	Ocmulgee Drug Task Force	1,500.00
	579000	Contingencies	-
Total - Police			425,197.00
3226 - Custody of prisoners			
	523902	Prisoner Medical Expense	500.00
	579000	Contingencies	-
Total - Custody of prisoners			500.00
3500 - Fire			
	512700	Workers Compensation	525.00

	521200	Professional Services	-
	521300	Technical Services	150.00
	522200	Repairs & Maintenance	6,250.00
	523100	Insurance	5,400.00
	523200	Communications	875.00
	523300	Advertising	100.00
	523500	Travel	-
	523600	Dues And Fees	18,342.00
	523700	Education And Training	500.00
	523900	Other Purchased Services	-
	531100	General Supplies And Materials	4,000.00
	531210	Water/Sewerage	1,500.00
	531220	Natural gas	2,200.00
	531230	Electricity	4,600.00
	531270	Gasoline	-
	531600	Small Equipment	-
	541300	Capital Outlay - Buildings	-
	579000	Contingencies	-
Total - Fire			44,442.00
3910 - Animal control			
	523600	Dues And Fees	375.00
	579000	Contingencies	-
Total - Animal control			375.00
4200 - Higways and streets			
	521200	Professional Services	-
	521300	Technical	-
	522200	Repairs & Maintenance	5,200.00
	522311	Easements-CSX Transportation	500.00
	523100	Insurance	700.00
	523200	Communications	15.00
	523300	Advertising	-
	523500	Travel	-
	523600	Dues And Fees	410.00
	523700	Education And Training	-
	523900	Other Purchased Services	200.00
	531100	General Supplies And Materials	3,800.00
	531230	Electricity	35,000.00
	531270	Gasoline	1,200.00
	531600	Small Equipment	-
	541401	Capital Outlay - Street Paving	-
	542000	Capital Outlay - Machinery & Equipment	-
	542200	Capital Outlay - Vehicles	-
	579000	Contingencies	-
Total - Higways and streets			47,025.00

4585 - Yard trimmings collection & management

511100	Salaries	26,476.00
511300	Overtime	100.00
512100	Group Insurance	5,601.00
512200	Employers FICA	2,034.00
512400	Retirement	856.00
512401	401A Deferred Compensation Plan	72.00
512600	Unemployment Insurance Tax	22.00
512700	Workers Compensation	2,350.00
521200	Professional Services	-
522110	Solid Waste Disposal	3,400.00
522200	Repairs & Maintenance	3,500.00
523100	Insurance	1,100.00
523200	Communications	-
523500	Travel	-
523600	Dues And Fees	-
523900	Other Purchased Services	-
531100	General Supplies And Materials	471.00
531270	Gasoline	6,900.00
531600	Small Equipment	-
542000	Capital Outlay - Machinery & Equipment	-
579000	Contingencies	-
Total - Yard trimmings collection & management		52,882.00

4950 - Cemetery

511100	Salaries	26,476.00
511300	Overtime	100.00
512100	Group Insurance	5,601.00
512200	Employers FICA	2,034.00
512400	Retirement	856.00
512401	401A Deferred Compensation Plan	72.00
512600	Unemployment Insurance Tax	22.00
512700	Workers Compensation	2,350.00
521200	Professional Services	-
522110	Solid Waste Disposal	750.00
522200	Repairs & Maintenance	1,325.00
523100	Insurance	600.00
523500	Communications	200.00
523600	Dues And Fees	100.00
523900	Other Purchased Services	-
531100	General Supplies And Materials	350.00
531270	Gasoline	4,200.00
531600	Small Equipment	1,000.00
542000	Capital Outlay - Machinery & Equipment	-
579000	Contingencies	-
Total - Cemetery		46,036.00

5144 - Mosquito control			
	523700	Education And Training	-
	531100	General Supplies And Materials	-
	579000	Contingencies	-
Total - Mosquito control			-
6100 - Recreation			
	521200	Professional Services	-
	522110	Solid Waste Disposal	-
	522140	Lawn Care	-
	522200	Repairs & Maintenance	1,000.00
	523100	Insurance	1,200.00
	523200	Communications	50.00
	523300	Advertising	150.00
	523600	Dues And Fees	-
	523900	Other Purchased Services	-
	531100	General Supplies And Materials	100.00
	531210	Water/Sewerage	2,400.00
	531220	Natural gas	575.00
	531230	Electricity	2,400.00
	531600	Small Equipment	2,800.00
	531701	Christmas Decorations	1,500.00
	531702	Christmas Parade	1,000.00
	541300	Capital Outlay - Buildings	-
	571030	Greene County Recreation Dept	25,876.00
	579000	Contingencies	-
Total - Recreation			39,051.00
6500 - Libraries			
	571035	Greene County Library	11,735.00
Total - Libraries			11,735.00
7200 - Protective inspection			
	521200	Professional Services	450.00
	521300	Technical Services	-
	523200	Communications	50.00
	523300	Advertising	100.00
	523900	Other Purchased Services	-
	531100	General Supplies And Materials	200.00
	579000	Contingencies	-
Total - Protective inspection			800.00
7410 - Planning & zoning			
	521200	Professional Services	8,000.00
Total - Planning & zoning			8,000.00

7450 - Code enforcement			
	521200	Professional Services	725.00
	521300	Technical Services	-
	523200	Communications	700.00
	523300	Advertising	200.00
	523900	Other Purchased Services	-
	531100	General Supplies And Materials	100.00
	579000	Contingencies	-
Total - Code enforcement			1,725.00
7520 - Economic Development			
	521300	Insurance	-
	523200	Communications	-
	523300	Advertising	-
	523600	Dues And Fees	17.00
	571026	Economic Development Director	9,061.00
	572000	Payment To Other Agencies	-
	572001	Greene County Chamber Of Commerce	2,084.00
	579000	Contingencies	-
			11,162.00
7550 Downtown Development			
	572000	Payment To Other Agencies	26,000.00
	579000	Contingencies	-
Total - Downtown Development			26,000.00
Total Expenditures			890,061.00
Contingency			5,000.00
Net Revenue Over Expenditures			(74,390.00)
			-
		Fund Balance - Trustee Account	-
		Fund Balance - Cemetery	-
		Fund Balance - Equipment Reserve	4,117.00
		Fund Balance - General Fund	70,273.00
		Total Fund Balance Used	74,390.00
Transfer to Water Sewer Fund from General Fund Fund Balance			27,047.00
Transfer to Natural Gas Fund from General Fund Fund Balance			12,608.00

City of Union Point
Community Development Block Grant
Grant No. 11p-x-066-2-5358
Project Length Budget

Grant Income		$500,000.00
Grant Expenditures		
A-022-00 (Contigencies)		$7,590.00
P-03J-01 (Water Facilities)		492,410.00
Total Expenditures		$500,000.00

City of Union Point
Water and Sewer System
Budget
10/1/2012 through 9/30/2013

Revenue

	4330	**Sewer**	
4330		Sewage collection and disposal	
	331352	GEFA ARRA Grant	-
	344255	Sewerage Charges	292,671.00
	344292	Sewer Cutins	900.00
	344299	Penalty- Sewerage Charges	5,935.00
	349300	Bad Check Fees	-
	389007	Miscellaneous Revenue - Gas and Water	-
	389008	Refund Federal Excise Tax - Gas and Water	-
	393500	Leases	7,416.00
Total Sewer Operating Revenue			306,922.00
Other Sewer Revenue			
GEFA ARRA Loan & Grant			-
Loan From General Fund for Sewer Project			50,000.00
Total Sewer Revenue			356,922.00

	4400	**Water**	
4400		Water	
	331311	USDA Rural Development Grant	-
	331351	Immediate Threat and Danger Grant	-
	331353	CDBG Grant No. 09p-x-066-2-5132	-
	344210	Water Sales	361,587.00
	344290	Reconnection Fees Water	3,147.00
	344291	Water Cut Ins	-
	344298	Penalty Water Charges	6,634.00
	349300	Bad Check Fees	775.00
	361000	Interest Revenues	734.00
	371002	Capital Contributions	500,000.00
	389007	Miscellaneous Revenue - Gas and Water	-
	389008	Refund Federal Excise Tax - Gas and Water	-
	392200	Reimbursement Property Damage	-

Total Water Operating Revenue			872,877.00
Other Water Revenue			
Total Water Revenue			872,877.00
Total Revenue			1,229,799.00
Expense			
	4330	**Sewer**	
4330		Sewage collection and disposal	
	511100	Salaries	82,700.00
	511300	Overtime	2,000.00
	512100	Group Insurance	12,596.00
	512200	Employers FICA	6,480.00
	512400	Retirement	3,892.00
	512401	401A Deferred Compensation Plan	225.00
	512600	Unemployment Insurance Tax	75.00
	512700	Workers Compensation	2,600.00
	521200	Professional Services	7,050.00
	521300	Technical Services	3,300.00
	522110	Solid Waste Disposal	2,125.00
	522200	Repairs & Maintenance	31,000.00
	522300	Rentals and Leases	450.00
	523100	Insurance	7,200.00
	523200	Communications	4,775.00
	523300	Advertising	200.00
	523500	Travel	875.00
	523600	Dues And Fees	2,500.00
	523700	Education And Training	725.00
	523900	Other Purchased Services	-
	531100	General Supplies And Materials	16,175.00
	531210	Water/Sewerage	13,334.00
	531220	Natural gas	1,000.00
	531230	Electricity	31,000.00
	531270	Gasoline	6,875.00
	531600	Small Equipment	-
	561000	Depreciation	105,930.00
	574000	Bad Debts Expense	2,512.00
	582300	Other Debt - Interest	36,000.00
Total Sewer Operating Expense			383,594.00
Other Sewer Expense			
Principal on Bonds & Loans			49,500.00
Capital Expenditures			50,000.00
Total Sewer Expense			483,094.00
	4400	**Water**	
4400		Water	

	511100	Salaries	79,000.00
	511300	Overtime	2,000.00
	512100	Group Insurance	12,596.00
	512200	Employers FICA	6,197.00
	512400	Retirement	3,715.00
	512401	401A Deferred Compensation Plan	225.00
	512600	Unemployment Insurance Tax	75.00
	512700	Workers Compensation	2,700.00
	521200	Professional Services	27,000.00
	521300	Technical Services	2,300.00
	522110	Solid Waste Disposal	900.00
	522200	Repairs & Maintenance	52,000.00
	522300	Rentals and Leases	450.00
	523100	Insurance	6,300.00
	523200	Communications	6,431.00
	523300	Advertising	750.00
	523500	Travel	1,025.00
	523600	Dues And Fees	11,200.00
	523700	Education And Training	675.00
	523900	Other Purchased Services	-
	531100	General Supplies And Materials	44,900.00
	531210	Water & Sewer	-
	531220	Natural gas	450.00
	531230	Electricity	33,600.00
	531240	Bottled Gas	4,813.00
	531270	Gasoline	-
	531600	Small Equipment	-
	561000	Depreciation	157,253.00
	574000	Bad Debts Expense	1,480.00
	575000	Loss on disposition of capital assets	-
	582300	Other Debt - Interest	31,000.00
Total Water Operating Expense			489,035.00
Other Water Expense			
Principal on Bonds & Loans			15,900.00
Capital Expenditures			-
Carbon - GAC Units			532,000.00
Total Water Expense			1,036,935.00
Total Expense			1,520,029.00
Sewer Income (Loss)			(126,172.00)
Water Income (Loss)			(164,058.00)
Total Income (Loss)			(290,230.00)
Sewer Income (Loss) - Less Depreciation			(20,242.00)
Water Income (Loss) - Less Depreciation			(6,805.00)
Total Income (Loss)			(27,047.00)

Transfer from General Fund			27,047.00

City of Union Point
Natural Gas System
Budget
10/1/2012 through 9/30/2013

Revenue			-
	344410	Natural Gas Sales	286,597.00
	344490	Reconnection Fees Gas	982.00
	344491	Gas Cut-ins	-
	344499	Penalty Gas	12,879.00
	349300	Bad Check Fees	-
	361000	Interest Revenues	484.00
	362000	Investment in Tri-County	-
	389006	MGAG Refunds	5,069.00
	389007	Miscellaneous	-
	389008	Refund Federal Excise Tax - Gas and Water	-
	391204	Transfer from Tri-County Natural Gas	20,000.00
	392100	Sale Of Assets	-
Total Revenue			326,011.00
		Fund Balance	-
Expenditures			
	511100	Salaries	84,000.00
	511300	Overtime	750.00
	512100	Group Insurance	13,955.00
	512200	Employers FICA	6,484.00
	512400	Retirement	3,950.00
	512401	401A Deferred Compensation Plan	325.00
	512600	Unemployment Insurance Tax	50.00
	512700	Workers Compensation	1,900.00
	521200	Professional Services	6,700.00
	521300	Technical Services	9,800.00
	522200	Repairs & Maintenance	14,100.00
	522300	Rentals and Leases	450.00
	522311	Easements-CSX Transportation	250.00
	523100	Insurance	8,500.00
	523200	Communications	4,475.00
	523300	Advertising	300.00
	523500	Travel	1,200.00
	523600	Dues And Fees	3,700.00
	523700	Education And Training	500.00
	523900	Other Purchased Services	-
	531100	General Supplies And Materials	6,131.00

	531230	Electricity	650.00
	531270	Gasoline	10,000.00
	531520	Natural Gas Purchases	143,679.00
	531600	Small Equipment	-
	561000	Depreciation	15,773.00
	571050	Sales Tax	15,945.00
	574000	Bad Debts Expense	825.00
	611001	Transfer To General Fund	-
Total Expenditures			354,392.00
Income (Loss)			(28,381.00)
Add Back			
Depreciation			15,773.00
Fund Balance			-
			15,773.00
Grand Total Without Depreciation			(12,608.00)
Transfer From General Fund			12,608.00