City of Union Point
General Fund
Budget Worksheet
10/1/2013 to 9/30/2014
Adopted __/__/____

Revenue

1510	**Financial Administration - Revenue**	
311100	Property Tax	148,852.00
311110	Public Utility Tax	17,899.00
311120	Timber Tax	45.00
311200	Property Tax - Prior Years	0.00
311310	Motor Vehicle Tax	19,647.00
311320	Mobile Home Tax	1,499.00
311340	Intangible Tax	1,300.00
311350	Railroad Equipment Car Tax	0.00
311600	Real Estate Transfer Tax	500.00
311710	Georgia Power Franchise Tax	52,000.00
311750	Cable TV Franchise Tax	7,800.00
311760	Windstream Franchise Tax	5,750.00
313100	Local Option Sales Tax	325,598.00
314200	Malt Beverage & Wine Tax	19,161.00
316100	Occupation Tax	2,720.00
316200	Insurance Premium Tax	90,000.00
316300	Financial Institutions Tax	2,087.00
319100	Penalties & Interest On Taxes	3,982.00
319400	Penalties & Interest On Business Taxes	25.00
319500	FIFA Fees	1,500.00
319900	Tax Advertising Fees	1,400.00
319901	Tax Collection Fees	0.00
321100	Alcoholic Beverage Licenses	1,500.00
321200	General Business License	3,875.00
322210	Zoning & Land Use Permits	0.00
322990	Motorized Cart Permits	0.00
338001	Housing Authority Payment In Lieu 0	2,379.00
349300	Bad Check Fees	0.00
361000	Interest Revenues	885.00
389004	Tri-County Natural Gas Refunds	8,400.00
392100	Sale Of Assets	0.00
1510	Financial Administration Revenue	718,804.00
1565	**General government buildings and plant- Revenue**	
381001	Rent & Leases	0.00
1565	General government buildings and plant -Revenue	0.00
2650	**Municipal Court - Revenue**	
341190	Court Admin/Technology Fees	3,000.00
351170	Fines & Forfeitures	30,000.00
389000	Miscellaneous Revenue General Fund	0.00
2650	Municipal Court- Revenue	33,000.00
3200	**Police - Revenue**	
342120	Accident Reports	0.00
389000	Miscellaneous Revenue General Fund	0.00

389003		Refund Federal Excise Tax General Fund	0.00
392100		Sale Of Assets	0.00
3200	Police - Revenue		0.00
3500	**Fire - Revenue**		
336001		Greene County Fire Protection	24,000.00
342990		House Number Signs	0.00
389003		Refund Federal Excise Tax General Fund	0.00
392100		Sale Of Assets	0.00
3500	Fire - Revenue		24,000.00
4200	**Highways and Streets - Revenue**		
371001		Memorial Walk Donations	0.00
389000		Miscellaneous Revenue General Fund	0.00
389003		Refund Federal Excise Tax General Fund	0.00
392100		Sale Of Assets	0.00
4200	Highways and Streets - Revenue		0.00
4585	**Yard trimmings collection & management - Revenue**		
344130		Sale Of Recycled Materials	0.00
389003		Refund Federal Excise Tax General Fund	0.00
4585	Yard trimmings collection & management - Revenue		0.00
4950	**Cemetery - Revenue**		
349100		Cemetery Lots	0.00
349101		Cemetery Lot Maintenance	4,200.00
361000		Interest Revenues	50.00
389003		Refund Federal Excise Tax General Fund	0.00
392100		Sale Of Assets	0.00
4950	Cemetery - Revenue		4,250.00
6100	**Recreation - Revenue**		
347900		Use of Recreation Facilities	0.00
6100	Recreation - Revenue		0.00
7520	**Economic Development - Revenue**		
336002		Greene County Industrial Park	33,245.00
7520	Economic Development - Revenue		33,245.00
	Total Revenue		813,299.00
Expenses			
1110	**Governing Body -Expense**		
511100		Salaries	9,600.00
512200		Employers FICA	735.00

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521200	Professional Services	450.00
523100	Insurance	100.00
523200	Communications	50.00
523500	Travel	2,900.00
523700	Education And Training	1,727.00
523900	Other Purchased Services	0.00
531100	General Supplies And Materials	50.00
579000	Contingencies	0.00
Total 1110	Governing Body Expense	15,612.00

1330 Clerk - Administration - Expense

511100	Salaries	42,440.00
511300	Overtime	200.00
512100	Group Insurance	5,100.00
512200	Employers FICA	3,260.00
512400	Retirement	1,575.00
512401	401A Deferred Compensation Plan	0.00
512600	Unemployment Insurance Tax	50.00
512700	Workers Compensation	100.00
523200	Communications	0.00
579000	Contingencies	0.00
Total 1330	Clerk - Administration Expense	52,725.00

1510 **Financial Administration - Expense**

521200	Professional Services	10,000.00
521300	Technical Services	5,000.00
522200	Repairs & Maintenance	925.00
522300	Rentals and Leases	450.00
523100	Insurance	1,558.00
523200	Communications	3,300.00
523300	Advertising	2,917.00
523500	Travel	500.00
523600	Dues And Fees	14,000.00
523700	Education And Training	175.00
523900	Other Purchased Services	400.00
531100	General Supplies And Materials	1,000.00
531600	Small Equipment	0.00
579000	Contingencies	0.00
Total 1510	Financial Administration Expense	40,225.00

1565 General government buildings and plant- Expense

512700	Workers Compensation	500.00
521200	Professional Services	0.00
522100	Cleaning Services	5,300.00
522110	Solid Waste Disposal	1,300.00
522200	Repairs & Maintenance	3,200.00
523100	Insurance	1,596.00
523200	Communications	1,040.00

523300	Advertising	0.00
523600	Dues And Fees	0.00
523900	Other Purchased Services	0.00
531100	General Supplies And Materials	3,000.00
531210	Water/Sewerage	2,500.00
531220	Natural gas	1,450.00
531230	Electricity	7,600.00
531600	Small Equipment	0.00
579000	Contingencies	0.00
Total 1565	General government buildings and plant - Expense	27,486.00
2650	**Municipal Court - Expense**	
511100	Salaries	22,640.00
511300	Overtime	200.00
512100	Group Insurance	5,000.00
512200	Employers FICA	1,750.00
512400	Retirement	475.00
512401	401A Deferred Compensation Plan	0.00
512600	Unemployment Insurance Tax	45.00
512700	Workers Compensation	75.00
521200	Professional Services	5,000.00
523100	Insurance	366.00
523200	Communications	180.00
523500	Travel	600.00
523600	Dues And Fees	35.00
523700	Education And Training	225.00
531100	General Supplies And Materials	52.00
571000	Fine Add Ons	1,500.00
579000	Contingencies	0.00
2650	Municipal Court- Expense	38,143.00
3200	**Police - Expense**	
511100	Salaries	209,562.00
511300	Overtime	14,000.00
512100	Group Insurance	37,000.00
512200	Employers FICA	15,900.00
512400	Retirement	8,145.00
512401	401A Deferred Compensation Plan	575.00
512600	Unemployment Insurance Tax	245.00
512700	Workers Compensation	9,000.00
521200	Professional Services	500.00
521300	Technical Services	500.00
522200	Repairs & Maintenance	11,000.00
523100	Insurance	9,000.00
523200	Communications	3,000.00
523300	Advertising	100.00
523500	Travel	2,500.00
523600	Dues And Fees	375.00
523700	Education And Training	1,750.00

523900		Other Purchased Services	100.00
531100		General Supplies And Materials	9,000.00
531210		Water/Sewerage	700.00
531230		Electricity	3,000.00
531270		Gasoline	24,000.00
531600		Small Equipment	0.00
541000		Capital Outlay- Vehicles	0.00
571040		Ocmulgee Drug Task Force	1,500.00
579000		Contingencies	0.00
3200	Police - Expense		361,452.00
3226	**Custody of prisoners - Expense**		
523902		Prisoner Medical Expense	300.00
579000		Contingencies	0.00
Total 3226		Custody of prisoners - Expense	300.00
3500	**Fire - Expense**		
512700		Workers Compensation	621.00
521200		Professional Services	0.00
521300		Technical Services	150.00
522200		Repairs & Maintenance	4,000.00
523100		Insurance	5,250.00
523200		Communications	875.00
523300		Advertising	100.00
523500		Travel	0.00
523600		Dues And Fees	15,000.00
523700		Education And Training	500.00
523900		Other Purchased Services	0.00
531100		General Supplies And Materials	2,500.00
531210		Water/Sewerage	1,500.00
531220		Natural gas	3,000.00
531230		Electricity	3,800.00
531270		Gasoline	0.00
531600		Small Equipment	0.00
579000		Contingencies	0.00
3500	Fire - Expense		37,296.00
3910	**Animal Control - Expense**		
523600		Dues And Fees	375.00
579000		Contingencies	0.00
Total 3910		Animal Control - Expense	375.00
4200	**Highways and Streets - Expense**		0.00
521200		Professional Services	5,500.00
522200		Repairs & Maintenance	500.00
522311		Easements-CSX Transportation	2,875.00
523100		Insurance	15.00

523200	Communications	410.00
523600	Dues And Fees	200.00
523900	Other Purchased Services	3,200.00
531100	General Supplies And Materials	35,500.00
531230	Electricity	600.00
531270	Gasoline	0.00
541401	Capital Outlay - Infrastructure	0.00
579000	Contingencies	
		48,800.00

4200 Highways and Streets - Expense

4585 Yard trimmings collection & management - Expense

511100	Salaries	26,476.00
511300	Overtime	100.00
512100	Group Insurance	5,200.00
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	1,375.00
522110	Solid Waste Disposal	3,000.00
522200	Repairs & Maintenance	3,700.00
523100	Insurance	1,625.00
523200	Communications	0.00
523600	Dues And Fees	0.00
531100	General Supplies And Materials	500.00
531270	Gasoline	5,000.00
531600	Small Equipment	0.00
579000	Contingencies	0.00

4585 Yard trimmings collection & management - Expense 49,960.00

4950 Cemetery - Expense

511100	Salaries	26,476.00
511300	Overtime	100.00
512100	Group Insurance	5,200.00
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	1,375.00
522110	Solid Waste Disposal	750.00
522200	Repairs & Maintenance	1,400.00
523100	Insurance	630.00
523200	Communications	200.00
523600	Dues And Fees	100.00
531100	General Supplies And Materials	350.00
531270	Gasoline	4,200.00
531600	Small Equipment	1,000.00
579000	Contingencies	0.00

City of Union Point
General Fund
Budget Worksheet
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Adopted __/__/____

4950	Cemetery - Expense		44,765.00
6100	**Recreation - Expense**		
522200		Repairs & Maintenance	1,050.00
523100		Insurance	1,850.00
523200		Communications	50.00
523300		Advertising	150.00
531100		General Supplies And Materials	100.00
531210		Water/Sewerage	2,400.00
531220		Natural gas	1,000.00
531230		Electricity	2,500.00
531600		Small Equipment	3,000.00
531701		Christmas Decorations	1,500.00
		Christmas Parade	1,000.00
571030		Greene County Recreation Dept	25,222.00
579000		Contingencies	0.00
6100	Recreation - Expense		39,822.00
6500	**Libraries - Expense**		
571035		Greene County Library	11,735.00
	Libraries - Expense		11,735.00
7000	**Housing & Development**		
7200	**Protective inspection - Expense**		
521200		Professional Services	450.00
523200		Communications	50.00
523300		Advertising	100.00
531100		General Supplies And Materials	200.00
579000		Contingencies	0.00
7200	Protective inspection - Expense		800.00
7410	**Planning and zoning - Exepnse**		
521200		Professional Services	200.00
523200		Communications	0.00
7410	Planning and zoning - Exepnse		200.00
7450	**Code enforcement - Expense**		
521200		Professional Services	725.00
523200		Communications	700.00
523300		Advertising	200.00
531100		General Supplies and Materials	100.00

City of Union Point
General Fund
Budget Worksheet
10/1/2013 to 9/30/2014
Adopted __/__/____

579000		Contingencies	0.00
7450	Code enforcement - Expense		1,725.00
7520	**Economic Development - Expense**		
523600		Dues And Fees	17.00
571026		Economic Development Director	8,830.00
572001		Greene County Chamber Of Commerce	2,031.00
579000		Contingencies	0.00
7520	Economic Development - Expense		10,878.00
7550	**Downtown Development - Expense**		
572000		Payment To Other Agencies	26,000.00
7550	Downtown Development - Expense		26,000.00
9000		**Other Financing - Expense**	
579000		Contengencies	5,000.00
611002		Transfer To Water/Sewer	0.00
9000		Other Financing - Expense	5,000.00
	Total Expenses		813,299.00
Total General Fund		Revenues	813,299.00
		Expenses	813,299.00
		Income/Loss - Revnues over Expenditures	0.00

Debt Service
Capital Lease-Principal -
Capital Lease-Interest -

Fund Balance - Equipment Reserve
Fund Balance - Trustee Account
Fund Balance - Trustee Account

City of Union Point
Water / Sewer Fund
Budget Worksheet
10/1/2013 to 9/30/2014
Adopted __/__/____

4330		**Sewer**	
	4330	**Sewage collection and disposal - Revenue**	
331352		GEFA ARRA Grant	0.00
344255		Sewerage Charges	293,800.00
344292		Sewer Cut Ins	900.00
344299		Penalty- Sewerage Charges	6,307.00
349300		Bad Check Fees	100.00
381001		Rent & Leases	0.00
389008		Refund Federal Excise Tax - Gas and Water	0.00
392100		Sale Of Assets	0.00
393500		Leases	7,638.00
	4330	Sewage collection and disposal - Revenue	308,745.00
	4330	**Sewage collection and disposal - Expense**	
511100		Salaries	80,670.00
511300		Overtime	2,000.00
512100		Group Insurance	10,480.00
512200		Employers FICA	6,320.94
512400		Retirement	3,015.00
512401		401A Deferred Compensation Plan	225.00
512600		Unemployment Insurance Tax	73.00
512700		Workers Compensation	2,828.81
521200		Professional Services	6,000.00
521300		Technical Services	2,000.00
522110		Solid Waste Disposal	2,125.00
522200		Repairs & Maintenance	25,000.00
522300		Rentals and Leases	450.00
523100		Insurance	9,175.00
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	0.00
531100		General Supplies And Materials	15,000.00
531210		Water/Sewerage	9,000.00
531220		Natural gas	1,000.00
531230		Electricity	33,000.00
531270		Gasoline	4,000.00
531600		Small Equipment	1,500.00

561000		Depreciation	105,640.00
574000		Bad Debts Expense	2,525.00
582300		Other Debt - Interest	23,000.00
	4330	Sewage collection and disposal - Expense	354,102.75
Total 4330		Sewer	
		Sewer - Revenue	308,645.00
		Sewer - Expense	354,102.75
		Income/Loss - Revenue Over Expenditure	(45,457.75)
4400		**Water**	
	4400	**Water - Revenue**	
344210		Water Sales	375,120.00
344290		Reconnection Fees Water	4,000.00
344291		Water Cut Ins	750.00
344298		Penalty Water Charges	7,259.00
349300		Bad Check Fees	120.00
361000		Interest Revenues	485.00
371002		Capital Contributions	500,000.00
389007		Miscellaneous Revenue - Gas and Water Fund	0.00
389008		Refund Federal Excise Tax - Gas and Water	0.00
392100		Sale Of Assets	0.00
	4400	Water - Revenue	887,734.00
	4400	**Water - Expense**	
511100		Salaries	76,970.00
511300		Overtime	2,000.00
512100		Group Insurance	10,480.00
512200		Employers FICA	6,031.02
512400		Retirement	2,878.00
512401		401A Deferred Compensation Plan	225.00
512600		Unemployment Insurance Tax	69.81
512700		Workers Compensation	2,650.00
521200		Professional Services	27,000.00
521300		Technical Services	3,000.00
522110		Solid Waste Disposal	900.00
522200		Repairs & Maintenance	52,000.00
522300		Rentals and Leases	450.00
523100		Insurance	10,970.04
523200		Communications	7,000.00
523300		Advertising	1,250.00
523500		Travel	1,025.00
523600		Dues And Fees	11,200.00
523700		Education And Training	675.00
523900		Other Purchased Services	0.00
531100		General Supplies And Materials	40,000.00

531220		Natural gas	450.00
531230		Electricity	35,600.00
531240		Bottled Gas	4,825.00
531270		Gasoline	3,000.00
531600		Small Equipment	1,500.00
561000		Depreciation	157,688.00
574000		Bad Debts Expense	1,920.00
582300		Other Debt - Interest	30,000.00
	4400	Water - Expense	491,756.87
Total 4400		Water	
		Water - Revenue	887,734.00
		Water - Expense	491,756.87
		Income/Loss - Revenue Over Expenditure	395,977.13
		Total Income/Loss Water/Sewer Fund	350,519.38
		Capital Contributions	(500,000.00)
		Depreciation	157,688.00
			8,207.38
		Principal Payment - GEFA - Sewerage	14,010.00
		Principal Payment - USDA - Water	7,970.36
		Principal Payment - Refinance - Sewer Bond	16,243.50
			(30,016.48)
		Water/Sewer Reserve	30,016.48
			0.00

City of Union Point
Natural Gas Fund
Budget Worksheet
10/1/2013 to 9/30/2014
Adopted __/__/____

Revenue		
344410	Natural Gas Sales	255,220.00
344490	Reconnection Fees Gas	1,000.00
344491	Natural Gas Cut Ins	0.00
344499	Penalty Gas	11,470.00
349300	Bad Check Fees	0.00
361000	Interest Revenues	400.00
389006	MGAG Refunds	5,480.00
391204	Transfer from Tri-County	0.00
Total 4700 - Revenue		273,570.00
Expense		
511100	Salaries	74,940.00
511300	Overtime	625.00
512100	Group Insurance	10,480.00
512200	Employers FICA	5,784.65
512400	Retirement	3,523.96
512401	401A Deferred Compensation Plan	325.00
512600	Unemployment Insurance Tax	45.00
512700	Workers Compensation	3,033.29
521200	Professional Services	5,500.00
521300	Technical Services	8,000.00
522200	Repairs & Maintenance	12,000.00
522300	Rentals and Leases	450.00
522311	Easements-CSX Transportation	420.00
523100	Insurance	10,045.00
523200	Communications	5,000.00
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	0.00
531100	General Supplies And Materials	8,000.00
531230	Electricity	650.00
531270	Gasoline	6,000.00
531520	Natural Gas Purchases	137,679.00
531600	Small Equipment	1,000.00
561000	Depreciation	10,256.00
571050	Sales Tax	9,826.57
574001	Bad Debts Expense	825.00
Total 4700 - Expense		320,108.47
	Income/Loss (Revenue over Expenses)	(46,538.47)
	Income/Loss	(46,538.47)
	Depreciation	10,256.00
		(36,282.47)
	Natural Gas Reserve	36,282.47
		0.00