City of Union Point
General Fund
Budget
10/1/16 through 9/30/17

REVENUE		
150 GENERAL ADMINISTRATION		
31000 GENERAL PROPERTY TAX		
31110 PROPERTY TAX	$	146,471.00
31111 PUBLIC UTILITY TAX		19,210.00
31112 TIMBER TAX		46.00
31130 MOTOR VEHICLE TAX		7,853.00
31131 VEHCL TITLE AD VALOR		37,383.00
31132 MOBILE HOME TAX		1,545.00
31134 INTANGIBLE TAX		1,616.00
31135 RAILROAD EQUIPMENT C		171.00
31160 REAL ESTATE TRANSFER		2,383.00
31171 GA POWER FRANCHISE T		55,558.00
31175 CABLE TV FRANCHISE T		11,347.00
31176 WINDSTREAM FRANCHISE		4,400.00
31310 LOCAL OPTION SALES T		343,000.00
31420 MALT BEVERAGE & WINE		18,755.00
31610 OCCUPATION TAX		2,357.00
31620 INSURANCE PREMIUM TA		103,006.00
31630 FINANCIAL INSTITUTIO		2,444.00
31910 PENALTIES & INTEREST		3,039.00
31950 FIFA FEES		1,100.00
31990 TAX ADVERTISING FEES		1,681.00
31991 TAX COLLECTION FEES		4,096.00
32110 ALCOHOLIC BEVERAGE L		3,074.00
32120 GENERAL BUSINESS LIC		4,914.00
33800 HOUSING AUTH PAYMENT		7,662.00
34930 BAD CHECK FEES		51.00
36100 INTEREST REVENUES		2,158.00
38904 TRI-COUNTY REFUNDS		8,568.00
TOTAL GENERAL ADMINISTRATION		793,888.00
265 MUNICIPAL COURT		
34119 COURT ADMIN/TECHNOLO		714.00
35117 FINES & FORFEITURES		12,219.00
TOTAL MUNICIPAL COURT		12,933.00
320 POLICE		
34210 ACCIDENT REPORTS		34.00
34413 SALE OF RECYCLED MAT		153.00
38910 MISC REVENUE GENERAL		189.00
TOTAL POLICE		376.00

350 FIRE		
33601 GREENE COUNTY FIRE P		24,000.00
34210 ACCIDENT REPORTS		3.00
38900 MISCELLANEOUS REVENU		62.00
TOTAL FIRE		24,065.00
420 HIGHWAYS & STREETS		
33431 GDOT LMIG GRANT		20,694.00
TOTAL HIGHWAYS & STREETS		20,694.00
495 CEMETERY		
34413 SALE OF RECYCLED MAT		306.00
SUBTOTAL UTILITIES & ENTERPR		306.00
34911 CEMETERY LOT MAINTEN		5,284.00
36100 INTEREST REVENUES		5.00
TOTAL CEMETERY		5,595.00
752 ECONOMIC DEVELOPMENT		
33602 GREENE COUNTY INDUST		33,187.00
TOTAL ECONOMIC DEVELOPMENT		33,187.00
TOTAL REVENUE	$	890,738.00
EXPENSES		
110 LEGISLATIVE		
51110 SALARIES	$	9,600.00
51220 EMPLOYERS FICA		734.00
52310 INSURANCE		97.00
52320 COMMUNICATIONS		28.00
52350 TRAVEL		1,800.00
52370 EDUCATION & TRAINING		2,400.00
53110 GENERAL SUPPLIES & M		39.00
TOTAL LEGISLATIVE		14,698.00
130 EXECUTIVE ADMINISTRATION		
51110 SALARIES		12,840.00
51130 OVERTIME		2,400.00
51210 GROUP INSURANCE		3,600.00
51220 EMPLOYERS FICA		1,166.00
51240 RETIREMENT		529.00
51260 UNEMPLOYMENT INSURAN		50.00
51270 WORKERS COMPENSATION		60.00
52110 OFFICIAL/ADMINISTRAT		24,257.00
52120 PROFESSIONAL SERVICE		51,287.00
52130 TECHNICAL SERVICES		915.00
52220 REPAIRS & MAINTENANC		3,473.00

52230 RENTALS & LEASES	255.00
52310 INSURANCE	339.00
52320 COMMUNICATIONS	73.00
52330 ADVERTISING	21.00
52350 TRAVEL	539.00
52360 DUES & FEES	3,189.00
52370 EDUCATION & TRAINING	428.00
52390 OTHER PURCHASED SERV	42.00
53110 GENERAL SUPPLIES & M	1,373.00
54300 COMPUTER SOFTWARE	10,000.00
TOTAL EXECUTIVE ADMINISTRATION	116,836.00

150 GENERAL ADMINISTRATION	
51100 PERSONAL SALARIES &	
51110 SALARIES	12,840.00
51130 OVERTIME	2,400.00
51210 GROUP INSURANCE	3,600.00
51220 EMPLOYERS FICA	1,166.00
51240 RETIREMENT	519.00
51260 UNEMPLOYMENT INSURAN	50.00
51270 WORKERS COMPENSATION	79.00
52110 OFFICIAL/ADMINISTRAT	24,257.00
52120 PROFESSIONAL SERVICE	7,513.00
52130 TECHNICAL SERVICES	13,296.00
52220 REPAIRS & MAINTENANC	1,366.00
52230 RENTALS & LEASES	414.00
52310 INSURANCE	622.00
52320 COMMUNICATIONS	2,849.00
52330 ADVERTISING	1,799.00
52350 TRAVEL	206.00
52360 DUES & FEES	2,322.00
52390 OTHER PURCHASED SERV	770.00
53110 GENERAL SUPPLIES & M	1,963.00
53160 SMALL EQUIPMENT	172.00
TOTAL GENERAL ADMINISTRATION	78,203.00

156 GENERAL GOV BUILDINGS & P	
51270 WORKERS COMPENSATION	600.00
52210 CLEANING SERVICES	8,000.00
52211 SOLID WASTE DISPOSAL	1,326.00
52220 REPAIRS & MAINTENANC	2,737.00
52310 INSURANCE	2,671.00
52320 COMMUNICATIONS	1,016.00
52360 DUES & FEES	31.00
52556 RENTAL PROPERTY	
52220 REPAIRS & MAINTENANC	1,000.00

53100 SUPPLIES	
53110 GENERAL SUPPLIES & M	1,656.00
53121 WATER & SEWER	6,273.00
53122 NATURAL GAS	717.00
53123 ELECTRICITY	9,114.00
53160 SMALL EQUIPMENT	750.00
TOTAL GENERAL GOV BUILDINGS &	35,891.00
265 MUNICIPAL COURT	
38900 OTHER	
38910 MISC REVENUE GENERAL	26.00
51110 SALARIES	10,200.00
51220 EMPLOYERS FICA	780.00
51260 UNEMPLOYMENT INSURAN	101.00
51270 WORKERS COMPENSATION	12.00
52110 OFFICIAL/ADMINISTRAT	4,800.00
52120 PROFESSIONAL SERVICE	4,335.00
52130 TECHNICAL SERVICES	1,524.00
52310 INSURANCE	233.00
52320 COMMUNICATIONS	71.00
52370 EDUCATION & TRAINING	335.00
53110 GENERAL SUPPLIES & M	299.00
53160 SMALL EQUIPMENT	340.00
57110 FINE ADD ONS	682.00
TOTAL MUNICIPAL COURT	23,738.00
320 POLICE	
51100 PERSONAL SALARIES &	
51110 SALARIES	224,588.00
51130 OVERTIME	20,604.00
51210 GROUP INSURANCE	43,200.00
51220 EMPLOYERS FICA	18,757.00
51240 RETIREMENT	11,500.00
51260 UNEMPLOYMENT INSURAN	993.00
51270 WORKERS COMPENSATION	10,382.00
52120 PROFESSIONAL SERVICE	3,812.00
52130 TECHNICAL SERVICES	4,727.00
52200 PURCHASED PROPERTY S	
52220 REPAIRS & MAINTENANC	14,616.00
52310 INSURANCE	6,921.00
52320 COMMUNICATIONS	4,420.00
52330 ADVERTISING	62.00
52350 TRAVEL	615.00
52360 DUES & FEES	103.00
52370 EDUCATION & TRAINING	591.00
52390 OTHER PURCHASED SERV	78.00

53110 GENERAL SUPPLIES & M	8,280.00
53121 WATER & SEWER	2,077.00
53123 ELECTRICITY	3,365.00
53127 GASOLINE	13,883.00
53160 SMALL EQUIPMENT	6,500.00
TOTAL POLICE	400,074.00
326 CUSTODY OF PRISONERS	
52392 PRISONER MEDICAL EXP	2,500.00
TOTAL CUSTODY OF PRISONERS	2,500.00
350 FIRE	
51270 WORKERS COMPENSATION	600.00
52120 PROFESSIONAL SERVICE	1,185.00
52211 SOLID WASTE DISPOSAL	943.00
52220 REPAIRS & MAINTENANC	6,620.00
52310 INSURANCE	6,658.00
52320 COMMUNICATIONS	1,039.00
52360 DUES & FEES	14,500.00
52370 EDUCATION & TRAINING	196.00
53110 GENERAL SUPPLIES & M	2,596.00
53121 WATER & SEWER	1,811.00
53122 NATURAL GAS	2,703.00
53123 ELECTRICITY	5,150.00
53127 GASOLINE	3,390.00
53160 SMALL EQUIPMENT	1,042.00
TOTAL FIRE	48,433.00
391 ANIMAL CONTROL	
52360 DUES & FEES	300.00
TOTAL ANIMAL CONTROL	300.00
420 HIGHWAYS & STREETS	
52220 REPAIRS & MAINTENANC	4,588.00
52231 EASEMENTS-CSX TRANSP	503.00
52310 INSURANCE	692.00
52320 COMMUNICATIONS	2.00
53110 GENERAL SUPPLIES & M	4,416.00
53123 ELECTRICITY	39,049.00
53127 GASOLINE	836.00
53160 SMALL EQUIPMENT	750.00
54140 CAPITAL OUTLAY-INFRA	78,000.00
TOTAL HIGHWAYS & STREETS	128,836.00
450 SOLID WASTE & RECYCLING	
51110 SALARIES	27,500.00

51130 OVERTIME	500.00
51210 GROUP INSURANCE	7,200.00
51220 EMPLOYERS FICA	2,142.00
51240 RETIREMENT	700.00
51260 UNEMPLOYMENT INSURAN	96.00
51270 WORKERS COMPENSATION	117.00
52211 SOLID WASTE DISPOSAL	3,346.00
52220 REPAIRS & MAINTENANC	2,322.00
52310 INSURANCE	2,338.00
53110 GENERAL SUPPLIES & M	64.00
53127 GASOLINE	1,161.00
53160 SMALL EQUIPMENT	501.00
TOTAL SOLID WASTE & RECYCLING	47,987.00
495 CEMETERY	
51110 SALARIES	27,500.00
51130 OVERTIME	500.00
51210 GROUP INSURANCE	7,200.00
51220 EMPLOYERS FICA	2,142.00
51240 RETIREMENT	699.00
51260 UNEMPLOYMENT INSURAN	103.00
51270 WORKERS COMPENSATION	125.00
52211 SOLID WASTE DISPOSAL	698.00
52220 REPAIRS & MAINTENANC	2,289.00
52310 INSURANCE	440.00
52320 COMMUNICATIONS	115.00
53110 GENERAL SUPPLIES & M	59.00
53127 GASOLINE	688.00
53160 SMALL EQUIPMENT	750.00
TOTAL CEMETERY	43,308.00
610 RECREATION	
52120 PROFESSIONAL SERVICE	206.00
52220 REPAIRS & MAINTENANC	811.00
52310 INSURANCE	1,739.00
53110 GENERAL SUPPLIES & M	26.00
53121 WATER & SEWER	4,608.00
53122 NATURAL GAS	880.00
53123 ELECTRICITY	2,673.00
53160 SMALL EQUIPMENT	3,500.00
53171 CHRISTMAS DECORATION	5,000.00
53172 CHRISTMAS PARADE	1,000.00
57130 GREENE COUNTY RECREA	35,000.00
TOTAL RECREATION	55,443.00
650 LIBRARIES	
57135 GREENE COUNTY LIBRAR	17,000.00

TOTAL LIBRARIES		17,000.00
720 PROTECTIVE INSPECTION		
52120 PROFESSIONAL SERVICE		300.00
52320 COMMUNICATIONS		30.00
52330 ADVERTISING		50.00
53110 GENERAL SUPPLIES & M		30.00
TOTAL PROTECTIVE INSPECTION		410.00
740 PLANNING & ZONING		
52120 PROFESSIONAL SERVICE		1,000.00
52320 COMMUNICATIONS		30.00
52330 ADVERTISING		50.00
53110 GENERAL SUPPLIES & M		30.00
TOTAL PLANNING & ZONING		1,110.00
745 CODE ENFORCEMENT		
52120 PROFESSIONAL SERVICE		1,000.00
52320 COMMUNICATIONS		30.00
52330 ADVERTISING		50.00
53110 GENERAL SUPPLIES & M		30.00
TOTAL CODE ENFORCEMENT		1,110.00
750 DOWNTOWN DEVELOPMENT		
52120 PROFESSIONAL SERVICE		1,000.00
52360 DUES & FEES		30.00
53110 GENERAL SUPPLIES & M		50.00
57200 PAYMENT TO OTHER AGE		26,100.00
TOTAL DOWNTOWN DEVELOPMENT		27,180.00
752 ECONOMIC DEVELOPMENT		
52120 PROFESSIONAL SERVICE		100.00
52320 COMMUNICATIONS		30.00
53110 GENERAL SUPPLIES & M		200.00
57125 GREENE COUNTY IND PA		12,000.00
TOTAL ECONOMIC DEVELOPMENT		12,330.00
TOTAL EXPENSE	$	1,055,387.00
NET INCOME (LOSS)		(164,649.00)
LMIG GRANT FUNDS		70,000.00
RESERVE FUNDS		1,147.00
APPROPRIATIONS - FUND BALANCE		93,502.00
BUDGET BALANCE	$	-

CITY OF UNION POINT
WATER AND SEWER SYSTEM
BUDGET
10/1/16 Through 9/30/17

REVENUE		
430 SEWER		
33131 USDA RURAL DEVELOPMENT GRANT	$	535,928.00
34425 SEWERAGE CHARGES		389,883.00
34429 PENALTY SEWER CHARGES		7,683.00
34551-34425 SEWERAGE CHARGES		32,873.00
34930 BAD CHECK FEES		243.00
36100 INTEREST REVENUES		65.00
TOTAL SEWER REVENUE		966,675.00
440 WATER		
34420 RECONNECTION FEES WATER		7,956.00
34421 WATER TAP FEES		6,416.00
34423 WATER SALES		347,204.00
34428 PENALTY WATER CHARGES		7,606.00
34551-34423 WATER SALES		34,371.00
34930 BAD CHECK FEES		294.00
36100 INTEREST REVENUES		44.00
38900 MISCELLANEOUS REVENUE		340.00
38910 MISC REVENUE GENERAL FUND		-
TOTAL WATER REVENUE		404,231.00
TOTAL REVENUE		$ 1,370,906.00
EXPENSE		
430 SEWER		
51110 SALARIES	$	92,439.00
51130 OVERTIME		5,824.00
51210 GROUP INSURANCE		14,591.00
51220 EMPLOYERS FICA		7,352.00
51240 RETIREMENT		4,439.00
51241 401A DEFERRED COMPENSATION PLN		68.00
51260 UNEMPLOYMENT INSURANCE TAX		243.00
51270 WORKERS COMPENSATION		857.00
52110 OFFICIAL/ADMINISTRATIVE SERVS		8,007.00
52120 PROFESSIONAL SERVICES		5,114.00
52130 TECHNICAL SERVICES		5,270.00
52211 SOLID WASTE DISPOSAL		2,280.00
52220 REPAIRS & MAINTENANCE		31,066.00
52230 RENTALS & LEASES		505.00
52310 INSURANCE		7,934.00
52320 COMMUNICATIONS		5,220.00

52330 ADVERTISING	101.00
52350 TRAVEL	870.00
52360 DUES & FEES	843.00
52370 EDUCATION & TRAINING	332.00
52551-52220 REPAIRS & MAINTENANCE	1,693.00
52551-52320 COMMUNICATIONS	394.00
53110 GENERAL SUPPLIES & MATERIALS	19,755.00
53121 WATER & SEWER	6,648.00
53122 NATURAL GAS	1,519.00
53123 ELECTRICITY	35,167.00
53127 GASOLINE	2,723.00
53160 SMALL EQUIPMENT	1,124.00
53551-53110 GENERAL SUPPLIES & MATERIALS	159.00
53551-53121 WATER & SEWER	1,732.00
53551-53122 NATURAL GAS	175.00
53551-53123 ELECTRICITY	3,794.00
56100 DEPRECIATION	110,345.00
57400 BAD DEBTS EXPENSE	2,014.00
58230 OTHER DEBT-INTEREST	43,115.00
TOTAL SEWER EXPENSE	423,712.00

440 WATER	
51110 SALARIES	88,230.00
51130 OVERTIME	2,646.00
51210 GROUP INSURANCE	14,591.00
51220 EMPLOYERS FICA	6,810.00
51240 RETIREMENT	5,143.00
51241 401A DEFERRED COMPENSATION PLN	68.00
51260 UNEMPLOYMENT INSURANCE TAX	262.00
51270 WORKERS COMPENSATION	1,551.00
52110 OFFICIAL/ADMINISTRATIVE SERVS	8,007.00
52120 PROFESSIONAL SERVICES	6,950.00
52130 TECHNICAL SERVICES	8,090.00
52211 SOLID WASTE DISPOSAL	899.00
52220 REPAIRS & MAINTENANCE	49,416.00
52230 RENTALS & LEASES	658.00
52310 INSURANCE	8,585.00
52320 COMMUNICATIONS	6,299.00
52330 ADVERTISING	1,034.00
52350 TRAVEL	1,378.00
52360 DUES & FEES	639.00
52370 EDUCATION & TRAINING	709.00
52390 OTHER PURCHASED SERVICES	51.00
52551-52220 REPAIRS & MAINTENANCE	916.00
52551-52320 COMMUNICATIONS	200.00
53110 GENERAL SUPPLIES & MATERIALS	46,498.00
53123 ELECTRICITY	27,305.00

53124 BOTTLED GAS	2,949.00
53127 GASOLINE	2,937.00
53160 SMALL EQUIPMENT	7,734.00
53551 SPECIAL SUPPLIES HIGHWAY 77	
53551-52320 COMMUNICATIONS	975.00
53551-53122 NATURAL GAS	209.00
53551-53123 ELECTRICITY	4,289.00
56100 DEPRECIATION	184,424.00
57400 BAD DEBTS EXPENSE	563.00
58230 OTHER DEBT-INTEREST	27,164.00
TOTAL WATER EXPENSE	518,179.00
TOTAL EXPENSE	941,891.00
NET INCOME (LOSS)	$ 429,015.00

CITY OF UNION POINT
NATURAL GAS FUND
BUDGET
10/1/16 Through 9/30/17

33100 INTERGOVERNMENTAL REVENUE	$	67,197.00
34441 NATURAL GAS SALES		235,886.00
34442 SALES TAX CHARGED		8,512.00
34491 RECONNECTION FEES GAS		5,533.00
34492 NATURAL GAS TAP FEES		102.00
34499 PENALTY GAS		14,103.00
34930 BAD CHECK FEES		306.00
36100 INTEREST REVENUES		204.00
38900 MISCELLANEOUS REVENUE		82.00
38904 TRI-COUNTY REFUNDS		29.00
38906 MGAG REFUNDS		4,079.00
TOTAL REVENUE		336,033.00
EXPENSE		
51110 SALARIES	$	74,998.00
51130 OVERTIME		3,539.00
51210 GROUP INSURANCE		15,581.00
51220 EMPLOYERS FICA		6,009.00
51240 RETIREMENT		2,442.00
51260 UNEMPLOYMENT INSURANCE TAX		301.00
51270 WORKERS COMPENSATION		1,654.00
52110 OFFICIAL/ADMINISTRATIVE SERVS		16,014.00
52120 PROFESSIONAL SERVICES		5,028.00
52130 TECHNICAL SERVICES		14,126.00
52220 REPAIRS & MAINTENANCE		40,646.00
52230 RENTALS & LEASES		352.00
52231 EASEMENTS-CSX TRANSPORTATION		255.00
52310 INSURANCE		12,485.00
52320 COMMUNICATIONS		4,775.00
52330 ADVERTISING		227.00
52350 TRAVEL		2,302.00
52360 DUES & FEES		891.00
52370 EDUCATION & TRAINING		368.00
52390 OTHER PURCHASED SERVICES		833.00
53110 GENERAL SUPPLIES & MATERIALS		16,623.00
53123 ELECTRICITY		515.00
53127 GASOLINE		5,506.00
53152 NATURAL GAS PURCHASES		65,777.00
53160 SMALL EQUIPMENT		696.00
56100 DEPRECIATION		17,069.00
57150 SALES TAX		13,477.00

57400 BAD DEBTS EXPENSE	246.00
58230 OTHER DEBT-INTEREST	13,298.00
Total NATURAL GAS	336,033.00
NET INCOME (LOSS)	$ -