City of Waynesboro

2014 Budget



PAULINE W. JENKINS
Mayor

JERRY L. COALSON
City Manager

CHRISTOPHER DUBE
Attorney

City of Waynesboro

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CITY COUNCIL
RICHARD H. BYNE
JAMES JONES
BRENDA LEWIS
HERMAN BROWN
BILL TINLEY
PORTIA WASHINGTON

To: Mayor Jenkins and the City Council
From: Jerry L. Coalson, City Manager
Date: November 14, 2013
Re: Proposed 2014 Budget

I respectfully submit to the Mayor and Council the Budget for the calendar year 2014 in accordance with the City Charter, Section 6.25. Although this document has been prepared and could be adopted as is, the document is intended to serve as a first draft. The final draft will be prepared and published upon adoption.

The budget was prepared in accordance with the City Charter, Waynesboro Code of Ordinances, the Official Code of Georgia, Generally Accepted Accounting Principles (GAAP), and the requirements of the Governmental Accounting Standards Board (GASB). Waynesboro recognizes revenues at a level that the City can "confidently expect" to receive which is a slight departure from GAAP's standard of "reasonable expectation." Expenses are recognized at a level of "reasonable expectation."

The City of Waynesboro customarily reports four (4) funds in this document, General Fund, Water Sewer Fund, (Natural) Gas Fund, and Solid Waste Fund. Waynesboro also serves as the fiscal agent and receives funding from Georgia Department of Human Resources for Burke County Family Connections. The City also receives proceeds from a Special Local Option Sales Tax. Only a portion of these funds are not reflected in this document.

The 2014 budget was prepared in the same manner as in prior years. Meetings were held with each department head to review the 2013 budget, their plans, and goals for 2014. The City uses a zero basis approach to budgeting which requires each department to justify their requests each year. The requests are consolidated and totaled into one spreadsheet. The revenues in each fund are analyzed, forecasted, and combined in the same spreadsheet. A salaries spreadsheet is prepared for each department. I adjust the requested amounts in order to balance the budget which is then submitted to the Mayor and Council for consideration. Five (5) vacant positions in

the Gas, Water, and Police Departments are not funded in this budget. Two (2) additional positions are not funded as well. They will be identified and left vacant through attrition. No employees are budgeted to be laid off or furloughed.

The document used to officially adopt the 2014 budget is proposed Ordinance 2014-1. If you have questions or concerns, please do not hesitate in calling.

Sincerely,

Jerry L. Coalson
City Manager

ORDINANCE 2014-1

AN ORDINANCE TO PROVIDE FOR ADOPTION OF A BUDGET PROPOSED BY THE MAYOR AND COUNCIL CONTAINING ESTIMATES OF PROPOSED REVENUES AND EXPENDITURES OF THE CITY OF WAYNESBORO, GEORGIA, AND TO PROVIDE FOR THE LEVY OF TAXES FOR EXPENSES OF SAID CITY FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2014, AND ENDING DECEMBER 31, 2014.

IT IS HEREBY ORDAINED BY THE GOVERNING AUTHORITY OF THE CITY OF WAYNESBORO, GEORGIA:

Section 1. That for the expenses of the city government and its activities for the fiscal year beginning January 1, 2014, the amount in the following sections as hereby appropriated.

Section 2. That for the said fiscal year there is hereby appropriated out of the General and Capital Funds the following:

DEPARTMENT	BUDGET	CAPITAL	TOTAL
Administration	$865,700.00	$17,000.00	$882,700.00
Cemetery & Beautification	179,400.00	2,500.00	181,900.00
Fire	502,700.00	50,000.00	552,700.00
Gas	1,096,800.00	27,000.00	1,123,800.00
Maintenance	131,000.00	1,500.00	132,500.00
Planning & Development	225,200.00	48,700.00	273,900.00
Police	1,596,000.00	30,000.00	1,626,000.00
Solid Waste	534,000.00	0.00	534,000.00
Street	526,200.00	3,000.00	529,200.00
Waste Water Treatment	674,800.00	0.00	674,800.00
Water	768,000.00	27,000.00	795,000.00
SUB-TOTAL	7,099,800.00	206,700.00	7,306,500.00
Reserves	400,000.00	0.00	400,000.00
Debt Service	825,000.00	0.00	825,000.00
TOTAL	$8,324,800.00	$206,700.00	$8,531,500.00

Section 3. That for the fiscal year the millage rate is hereby set at 12.00 mills.

Section 4. That for the said fiscal year, the anticipated revenues for the City of Waynesboro is $8,531,500.

Section 5. All ordinances, or parts of ordinances, inconsistent with this ordinance are hereby repealed.

(Signatures on following page)

Adopted this 6th day of January 2014.

First Reading: December 2, 2013
Second Reading: January 6, 2014

Pauline W. Jenkins
Mayor

Attest:

Jerry L. Coalson
City Manager

GENERAL FUND

Departments:
Administration
Maintenance
Police
Fire
Streets
Beautification
Planning & Development

GENERAL FUND REVENUES

		2014 BUDGET	NOTES
100-00-0000-311100	PROPERTY TAXES - CURRENT	1,342,400	5
100-00-0000-311310	MOTOR VEHICLE TAXES	140,000	
100-00-0000-311320	MOBILE HOME TAXES	3,000	
100-00-0000-311340	INTANGIBLE RECORDING TAX	12,000	
100-00-0000-311350	RAILROAD EQUIPMENT TAXES	3,000	
100-00-0000-311500	TAX ERRORS AND RELEASES	5,000	
100-00-0000-311600	REAL ESTATE TRANSFER TAX	3,500	
100-00-0000-311710	FRANCHISE TAX - GA POWER	330,000	
100-00-0000-311750	FRANCHISE TAX - CATV	45,000	
100-00-0000-311760	FRANCHISE TAX - BELLSOUTH	33,000	
100-00-0000-311790	FRANCHISE TAX - HSG AUTH	11,000	
100-00-0000-313100	LOCAL OPTION SALES TAX	950,000	8
100-00-0000-314100	HOTEL/MOTEL OCC. TAX	62,000	
100-00-0000-314200	ALCOHOLIC BEV EX TAX	155,000	
100-00-0000-316100	BUSINESS LIC/ OCC TAX	70,000	
100-00-0000-316110	REGULATORY FEE	500	
100-00-0000-316111	ALCOHALIC BEV. APP FEE	300	
100-00-0000-316200	1% INSURANCE PREMIUM TAX	295,000	
100-00-0000-316300	FINANCIAL INSTITUTION TAX	26,000	
100-00-0000-319111	PENALTIES ON DEL TAXES	25,000	

100-00-0000-319113	EXEC FEES-DEL TAXES	-
100-00-0000-319500	FIFA'S - DEL TAXES	-
100-00-0000-319501	PROPERTY TAX - ADS	-
100-00-0000-321220	INSURANCE LICENSES	17,000
100-00-0000-323100	BUILDING PERMITS	24,000
100-00-0000-323105	PERMITS	-
100-00-0000-335100	HOMEOWNERS TX REL GRT	-
100-00-0000-349100	CEMETERY LOTS SOLD	2,200
100-00-0000-349300	RETURN CHECK SVC CHARGE	2,000
100-00-0000-351100	FEES, FINES & FORFEITURES	170,000
100-00-0000-361000	INT INCOME ON INVESTMENTS	-
100-00-0000-389010	RECOVERY OF BAD DEBT	3,000
100-00-0000-389011	RECONNECT FEE	100
100-00-0000-389020	MISCELLANEOUS RECEIPTS	20,000
100-00-0000-389030	OVER AND SHORT	-
100-00-0000-389040	BUILDING RENTAL	1,000
100-00-0000-389045	HSNG AUTHORITY OFFICERS SALARIES	50,000
100-00-0000-389050	COURT TECHNOLOGY FEE	-
100-00-0000-389055	DOJ COPS GRANT PROCEEDS	40,600
100-00-0000-389057	GOV. OFF. HIGH SAFETY GRANT	20,000
100-00-0000-392120	CITY EQUIP/VEHICLE SOLD	1,000
TOTAL REVENUES		3,862,600

GENERAL FUND EXPENDITURES

ADMINISTRATION		2014 BUDGET	NOTES
100-01-1400-531111	ELECTIONS EXPENSE	-	
100-01-1510-511100	SALARIES	294,000	1
100-01-1510-512100	EMPLOYEE INSURANCE	52,000	3
100-01-1510-512105	EMPLOYEE INS DEDUCTIBLE	-	
100-01-1510-512200	EMPLOYEE SOCIAL SECURITY	22,300	
100-01-1510-512400	EMPLOYEE RETIREMENT	1,300	
100-01-1510-512700	WORKERS' COMP INS	3,500	
100-01-1510-512900	OTHER EMPLOYEE BENEFITS	3,500	
100-01-1510-521210	ENGINEERING	-	
100-01-1510-521230	ACCOUNTING & AUDITING	45,000	
100-01-1510-522220	REPAIRS & MAINT-EQUIP	1,500	
100-01-1510-523200	COMMUNICATIONS	19,200	
100-01-1510-523500	TRAVEL	10,000	4
100-01-1510-523610	DUES AND SUBSCRIPTIONS	4,000	
100-01-1510-523700	TRAINING AND EDUCATION	12,500	4
100-01-1510-523920	BANK SERVICE CHARGES	5,000	
100-01-1510-531110	OFFICE SUPPLIES	33,000	
100-01-1510-531270	VEHICLE GASOLINE	2,600	
100-01-1510-531710	OTR SUPPLIES / EXPEND	1,000	
100-01-1510-542000	CAPITAL OUTLAY	17,000	6

100-01-1510-581210	CAPITAL LEASE-COMPUTER	-	
100-01-1510-582320	INTEREST	26,000	
100-01-1530-521220	LEGAL	45,000	
100-01-1555-523100	LIAB& PROP INS	140,000	13
100-01-1565-522210	REPAIRS & MAINT - BLDG	2,000	
100-01-1565-523910	OTHER SERVICES	85,000	12
100-01-1565-531120	MAINT & OPERAT SUPPLIES	2,500	
100-01-1565-531230	UTILITIES	12,000	
100-01-1570-572020	CHAMBER OF COMMERCE	6,000	
100-01-1570-572030	CHAMBER TOURISM COMMIT	28,000	
100-01-1595-523620	RDC EXPENSES	7,000	
100-01-3930-572040	NATIONAL GUARD GRANT	600	
100-01-6500-572030	LIBRARY GRANT	1,200	
100-01-8000-581310	REVOLVING LOAN DEBT SVC	-	
100-01-8000-581313	PENALTIES & INTEREST	-	
TOTAL ADMINISTRATION		882,700	

MAINTENANCE		2014 BUDGET	NOTES
100-08-4900-511100	SALARIES	75,000	1
100-08-4900-512100	EMPLOYEE INSURANCE	20,000	3
100-08-4900-512200	EMPLOYEE SOCIAL SECURITY	5,700	
100-08-4900-512400	EMPLOYEE RETIREMENT	4,000	
100-08-4900-512700	WORKERS' COMP INS	2,300	
100-08-4900-512900	OTHER EMPLOYEE BENEFITS	2,500	
100-08-4900-522210	REPAIRS & MAINT - BLDG	500	
100-08-4900-522220	REPAIRS & MAINT - EQUIP	1,500	
100-08-4900-523700	TRAINING AND EDUCATION	-	
100-08-4900-523910	OTHER SERVICES	1,500	
100-08-4900-531110	OFFICE SUPPLIES	200	
100-08-4900-531120	MAINT & OPER SUPPLIES	8,000	
100-08-4900-531230	UTILITIES	7,000	
100-08-4900-531270	VEHICLE GASOLINE	2,800	
100-08-4900-542000	CAPITAL OUTLAY	1,500	6
100-08-4900-531710	OTR SUPPLIES / EXPEND	-	
TOTAL MAINTENANCE		132,500	

POLICE		2014 BUDGET	NOTES
100-10-2650-521240	JUDICIAL-COURT FEES	14,000	
100-10-3200-511100	SALARIES	879,000	1,9
100-10-3200-512100	EMPLOYEE INSURANCE	130,000	3
100-10-3200-512105	EMPLOYEE INS DEDUCTIBLE	-	
100-10-3200-512200	EMPLOYEE SOCIAL SECURITY	67,000	
100-10-3200-512400	EMPLOYEE RETIREMENT	41,500	
100-10-3200-512700	WORKERS' COMP INS	32,000	
100-10-3200-512900	OTHER EMPLOYEE BENEFITS	9,000	
100-10-3200-522210	REPAIRS & MAINT - BLDG	3,000	
100-10-3200-522220	REPAIRS & MAINT - EQUIP	56,000	
100-10-3200-523200	COMMUNICATIONS	65,000	
100-10-3200-523500	TRAVEL	11,000	
100-10-3200-523700	TRAINING AND EDUCATION	7,000	
100-10-3200-523910	OTHER SERVICES	35,000	
100-10-3200-531110	OFFICE SUPPLIES	7,000	
100-10-3200-531120	MAINT & OPER SUPPLIES	1,000	
100-10-3200-531130	K-9 SERVICES	3,000	
100-10-3200-531230	UTILITIES	7,000	
100-10-3200-531270	VEHICLE GASOLINE	110,000	
100-10-3200-531710	OTR SUPPLIES / EXPEND	-	
100-10-3200-531720	UNIFORMS	14,000	

100-10-3200-542000 CAPITAL OUTLAY	30,000	6
100-10-3200-572120 PEACE OFFICERS' TRAIN FD	5,000	
100-10-3200-572130 GA CRIME VICTIMS FUND	1,000	
100-10-3200-582210 GMA LEASE PURCHASE PRO	-	
100-10-3226-523930 INMATE HOUSING	85,000	
100-10-3226-523940 PRISONER MEDICAL CARE	3,000	
100-10-3260-541300 INDIGENT DEFENSE	5,000	
100-10-3910-523950 DISPOSAL FEES	500	
100-10-3910-531120 MAINT & OPERATING SUPPLIES	5,000	
100-10-8000-581310 REVOLVING LOAN DEBT SVC	-	
100-10-3910-542000 CAPITAL OUTLAY-ANIMAL CONTROL	-	
100-10-3910-523910 ANIMAL CONTROL-OTHER	-	
100-10-8000-581311 SPECIAL/DRUG ACCOUNT	-	
TOTAL POLICE	1,626,000	

FIRE		2014 BUDGET	NOTES
100-12-3500-511100	SALARIES	302,000	1
100-12-3500-512100	EMPLOYEE INSURANCE	53,000	3
100-12-3500-512200	EMPLOYEE SOCIAL SECURITY	23,000	
100-12-3500-512400	EMPLOYEE RETIREMENT	14,000	
100-12-3500-512700	WORKERS' COMP INS	34,000	
100-12-3500-512900	OTHER EMPLOYEE BENEFITS	2,800	
100-12-3500-522210	REPAIRS & MAINT - BLDG	3,000	
100-12-3500-522220	REPAIRS & MAINT - EQUIP	16,000	
100-12-3500-523200	COMMUNICATIONS	8,000	
100-12-3500-523500	TRAVEL	2,000	
100-12-3500-523700	TRAINING AND EDUCATION	1,000	
100-12-3500-523910	OTHER SERVICES	1,600	
100-12-3500-531110	OFFICE SUPPLIES	2,800	
100-12-3500-531120	MAINT & OPER SUPPLIES	8,500	
100-12-3500-531230	UTILITIES	13,500	
100-12-3500-531270	VEHICLE GASOLINE	12,000	
100-12-3500-531710	OTHER SUPPLIES / EXPEND	500	
100-12-3500-531720	UNIFORMS	5,000	
100-12-3500-542000	CAPITAL OUTLAY	50,000	6
100-12-3500-582210	GMA LEASE PURCHASE PROG	-	
TOTAL FIRE		552,700	

STREETS		2014 BUDGET	NOTES
100-13-4200-511100	SALARIES	174,000	1
100-13-4200-512100	EMPLOYEE INSURANCE	31,000	3
100-13-4200-512200	EMPLOYEE SOCIAL SECURITY	14,000	
100-13-4200-512400	EMPLOYEE RETIREMENT	9,000	
100-13-4200-512700	WORKERS' COMP INS	23,500	
100-13-4200-512900	OTHER EMPLOYEE BENEFITS	4,000	
100-13-4200-521210	ENGINEERING FEES	3,000	
100-13-4200-522210	REPAIRS & MAINT - BLDG	1,000	
100-13-4200-522220	REPAIRS & MAINT - EQUIP	15,000	
100-13-4200-523200	COMMUNICATIONS	5,700	
100-13-4200-523500	TRAVEL	1,000	
100-13-4200-523700	TRAINING AND EDUCATION	1,000	
100-13-4200-523910	OTHER SERVICES	25,000	
100-13-4200-531110	OFFICE SUPPLIES	1,000	
100-13-4200-531120	MAINT & OPERATING SUPPLIES	35,000	
100-13-4200-531130	CHEMICALS AND LIME	-	
100-13-4200-531230	UTILITIES	23,000	
100-13-4200-531270	VEHICLE GASOLINE	26,000	
100-13-4200-531710	OTHER SUPPLIES / EXPEND	-	
100-13-4200-541420	ST CONSTR & RESURFACING	-	
100-13-4200-542000	CAPITAL OUTLAY	3,000	6

100-13-4200-582210	GMA LEASE PURCHASE PROGRAM	-	5
100-13-4260-531235	UTILITIES - STREET LIGHTS	134,000	
TOTAL STREETS		529,200	

CEMETERY/BEAUTIFICATION		2014 BUDGET	NOTES
100-14-4950-511100	SALARIES	78,000	1,10
100-14-4950-512100	EMPLOYEE INSURANCE	23,000	3
100-14-4950-512200	EMPLOYEE SOCIAL SECURITY	6,000	
100-14-4950-512400	EMPLOYEE RETIREMENT	2,600	
100-14-4950-512700	WORKERS' COMP INS	5,000	
100-14-4950-512900	OTHER EMPLOYEE BENEFITS	2,800	
100-14-4950-522210	REPAIRS & MAINT - BLDG	500	
100-14-4950-522220	REPAIRS & MAINT - EQUIP	12,000	
100-14-4950-523700	TRAINING AND EDUCATION	500	
100-14-4950-523910	OTHER SERVICES	40,000	14
100-14-4950-531110	OFFICE SUPPLIES	500	
100-14-4950-531120	MAINT & OPERATING SUPPLIES	4,000	
100-14-4950-531270	VEHICLE GASOLINE	4,500	
100-14-4950-531710	OTHER SUPPLIES / EXPEND	-	
100-14-4950-542000	CAPITAL OUTLAY	2,500	6
TOTAL CEM / BEAUT.		181,900	

PLANNING AND DEVELOPMENT	2014 BUDGET	NOTES
100-15-7000-511100 SALARIES	123,000	1
100-15-7000-512100 EMPLOYEE INSURANCE	13,500	3
100-15-7000-512105 EMPLOYEE INSURANCE DED	-	
100-15-7000-512200 EMPLOYEE SOCIAL SECURITY	9,300	
100-15-7000-512400 EMPLOYEE RETIREMENT	6,000	
100-15-7000-512700 WORKERS' COMP INS	3,000	
100-15-7000-512900 OTHER EMPLOYEE BENEFITS	1,500	
100-15-7000-522210 REPAIRS & MAINT-BLDG	3,000	
100-15-7000-522220 REPAIRS & MAINT-EQUIP	1,500	
100-15-7000-523200 COMMUNICATIONS	8,000	
100-15-7000-523500 TRAVEL	3,000	
100-15-7000-523610 DUES AND SUBSCRIPTIONS	500	
100-15-7000-523700 TRAINING AND EDUCATION	1,500	
100-15-7000-523910 OTHER SERVICES	21,000	15
100-15-7000-531110 OFFICE SUPPLIES	3,500	
100-15-7000-531120 MAINT & OPERAT SUPPLIES	900	
100-15-7000-531230 UTILITIES	21,000	
100-15-7000-531270 VEHICLE GASOLINE	5,000	
100-15-7000-531710 OTR SUPPLIES/EXPEND	-	
100-15-7000-542000 CAPITAL OUTLAY	48,700	6
TOTAL PLANNING AND DEVELOPMENT	273,900	

TOTAL EXPENDITURES	4,178,900	
100-99-9000-611130 GENERAL FUND RESERVE	-	20
GENERAL FUND BALANCE	(316,300)	

WATER / SEWER FUND

Departments:
Water
Waste Water Treatment / Sewer

WATER / SEWER FUND REVENUES

		2014 BUDGET	NOTES
WATER			
505-00-0000-344210	WATER REVENUE	1,103,400	16
505-00-0000-344211	WATER PENALTIES	100,000	
505-00-0000-344214	WATER TAP	500	
TOTAL WATER		1,203,900	
SEWER			
505-00-0000-344255	SEWER REVENUE	890,000	16
505-00-0000-344258	SEWER TAP	1,000	
TOTAL SEWER		891,000	
SPLOST			
505-00-0000-362000	SPLOST	168,600	2
TOTAL SPLOST		168,600	
TOTAL REVENUES		2,263,500	

WATER / SEWER FUND EXPENDITURES

WATER		2014 BUDGET	NOTES
505-03-4440-511100	SALARIES	233,000	1
505-03-4440-512100	EMPLOYEE INSURANCE	13,500	3
505-03-4440-512200	EMPLOYEE SOCIAL SECURITY	17,800	
505-03-4440-512400	EMPLOYEE RETIREMENT	11,500	
505-03-4440-512700	WORKERS' COMP INS	17,300	
505-03-4440-512900	OTHER EMPLOYEE BENEFITS	4,200	
505-03-4440-521210	ENGINEERING FEES	10,000	
505-03-4440-521310	TECH SERVICES & TEST	23,000	
505-03-4440-522210	REPAIRS & MAINT - BLDG	4,000	
505-03-4440-522220	REPAIRS & MAINT -EQUIP	20,000	
505-03-4440-522230	REPAIRS & MAINT - SYSTEM	10,000	
505-03-4440-522231	REPAIR & MAINT-SYS-FP	5,000	
505-03-4440-522232	REPAIR & MAINT-SYS-6TH	4,000	
505-03-4440-522233	REPAIR & MAINT-SYS-N25	4,000	
505-03-4440-523200	COMMUNICATIONS	9,000	
505-03-4440-523500	TRAVEL	3,500	
505-03-4440-523700	TRAINING AND EDUCATION	2,000	
505-03-4440-523910	OTHER SERVICES	60,000	17
505-03-4440-531110	OFFICE SUPPLIES	3,800	
505-03-4440-531120	MAINT & OPER SUPPLIES	10,000	

505-03-4440-531130	CHEMICALS AND LIME	140,000	
505-03-4440-531230	UTILITIES	118,000	
505-03-4440-531270	VEHICLE GASOLINE	26,000	
505-03-4440-531710	OTR SUPPLIES / EXPEND	-	
505-03-4440-542000	CAPITAL OUTLAY	27,000	6
505-03-4440-574000	BAD DEBT EXPENSE	18,400	
505-03-4440-582210	GMA LEASE PURCH PROG	-	
TOTAL WATER		795,000	

WASTE WATER THREATMENT/SEWER	2014 BUDGET	NOTES
505-05-4330-511100 SALARIES	-	
505-05+4330-512200 EMPLOYEE SOCIAL SECURITY	-	
505-05-4330-522220 REPAIRS & MAINT - EQUIP	-	
505-05-4330-523910 OTHER SERVICES	2,000	
505-05-4330-531120 MAINT & OPER SUPPLIES	-	
505-05-4330-531230 UTILITIES	3,000	
505-05-4330-542000 CAPITAL OUTLAY	-	6
505-06-4330-512700 WORKERS' COMP INS	-	
505-06-4330-521210 ENGINEERING FEES	2,000	
505-06-4330-521310 TECH SRV & TEST	650,000	18
505-06-4330-522220 REPAIRS & MAINT-EQUIP	-	
505-06-4330-522230 REPAIRS & MAINT - SYSTEM	-	
505-06-4330-523200 COMMUNICATIONS	1,000	
505-06-4330-523910 OTHER SERVICES	3,000	
505-06-4330-582210 GMA LEASE PURCHASE	-	
505-06-4330-531110 OFFICE SUPPLIES	-	
505-05-4330-531120 MAINT & OPER SUPPLIES	-	
505-05-4330-574000 BAD DEBT EXPENSE	13,800	
505-05-4330-523500 TRAVEL	-	
TOTAL SEWER	674,800	

DEBT SERVICE

505-99-8000-581310 DEBT SERVICE		825,000	
TOTAL DEBT SERVICE		825,000	
TOTAL EXPENDITURES		2,294,800	
	0	-	
505-99-9000-611130 WATER SEWER FUND RESERVE		175,000	20
	0	-	
WATER SEWER FUND BALANCE		(206,300)	

GAS FUND

Departments:
Gas

GAS FUND REVENUES

	2014 BUDGET	NOTES
515-00-0000-344410 GAS REVENUES	1,450,000	16,19
515-00-0000-344420 SOUTHERN NAT GS-MAR	1,400	
SALES OF PURCHASED INCENTIVE EQUIPMENT	-	
	-	
TOTAL REVENUES	1,451,400	

GAS FUND EXPENDITURES

GAS		2014 BUDGET	NOTES
515-02-4700-511100	SALARIES	123,000	1
515-02-4700-512100	EMPLOYEE INSURANCE	16,700	3
515-02-4700-512200	EMPLOYEE SOCIAL SECURITY	9,800	
515-02-4700-512400	EMPLOYEE RETIREMENT	5,200	
515-02-4700-512700	WORKERS' COMP INS	9,800	
515-02-4700-512900	OTHER EMPLOYEE BENEFITS	2,500	
515-02-4700-521210	ENGINEERING FEES	-	
515-02-4700-521310	TECH SERVICES & TEST	22,000	
515-02-4700-522210	REPAIRS & MAINT - BLDG	1,500	
515-02-4700-522220	REPAIRS & MAINT -EQUIP	8,000	
515-02-4700-522230	REPAIRS & MAINT - SYSTEM	35,000	
515-02-4700-523200	COMMUNICATIONS	4,500	
515-02-4700-523310	GAS INCENTIVES	16,000	
515-02-4700-523500	TRAVEL	2,000	
515-02-4700-523700	TRAINING AND EDUCATION	2,000	
515-02-4700-523910	OTHER SERVICES	4,000	
515-02-4700-531110	OFFICE SUPPLIES	2,000	
515-02-4700-531120	MAINT &OPERATE SUPPLIES	1,500	
515-02-4700-531230	UTILITIES	6,000	
515-02-4700-531270	VEHICLE GASOLINE	7,500	

515-02-4700-531520	MUN GAS AUTHORITY	778,500	19
515-02-4700-531710	OTR SUPPLIES / EXPEND	-	
515-02-4700-531711	H.E.A.T. PROGRAM	1,000	
515-02-4700-542000	CAPITAL OUTLAY	27,000	6
515-02-4700-574000	BAD DEBT EXPENSE	38,300	
515-02-4700-582210	GMA LEASE PURCH PROG	-	
TOTAL EXPENDITURES		1,123,800	
		-	
515-99-9000-611130	GAS FUND RESERVE	25,000	20
		-	
GAS FUND BALANCE		302,600	

SOLID WASTE FUND

Departments:
Solid Waste

SOLID WASTE REVENUES

	2014 BUDGET	NOTES
540-00-0000-344110 SOLID WASTE REVENUE	954,000	16
Old Landfill Project Reimbursement Proceeds	-	
TOTAL REVENUES:	954,000	

SOLID WASTE EXPENDITURES

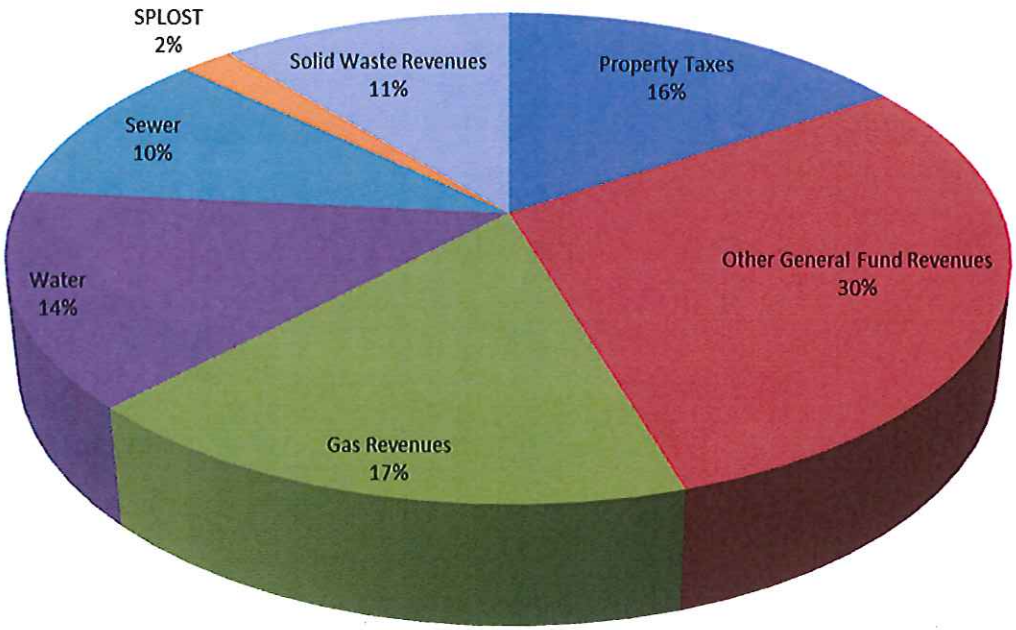
SOLID WASTE		2014 BUDGET	NOTES
540-07-4500-511100	SALARIES	150,000	1
540-07-4500-512100	EMPLOYEE INSURANCE	13,500	3
540-07-4500-512200	EMPLOYEE SOCIAL SECURITY	11,400	
540-07-4500-512400	EMPLOYEE RETIREMENT	7,000	
540-07-4500-512700	WORKERS' COMP INS	26,500	
540-07-4500-512900	OTHER EMPLOYEE BENEFITS	3,800	
540-07-4500-521210	ENGINEERING FEE	-	
540-07-4500-521315	TECH SVCS & TEST - OLD	-	
540-07-4500-521320	SW-CONTRACTED SW PICKUP	-	
540-07-4500-522210	REPAIRS & MAINT - BLDG	-	
540-07-4500-522220	REPAIRS & MAINT - EQUIP	40,000	
540-07-4500-523200	COMMUNICATIONS	3,000	
540-07-4500-523910	OTHER SERVICES	30,000	11
540-07-4500-523920	TIPPING FEES	140,000	21
540-07-4500-531120	MAINT & OPERATING SUPPLIES	5,000	
540-07-4500-531270	VEHICLE GASOLINE	50,000	
540-07-4500-531710	OTHER SUPPLIES / EXPEND	-	
540-07-4500-542000	CAPITAL OUTLAY	-	6,7
540-07-4500-574000	BAD DEBT EXPENSE	5,200	
540-07-1555-523100	LIABILITY & PROPERTY INSURANCE	-	

540-07-4500-582210	GMA LEASE PROGRAM	48,600	22
540-07-4500-582420	CONTINGENCY	-	
TOTAL EXPENDITURES		534,000	
505-99-9000-611130	SOLID WASTE FUND RESERVE	200,000	20
SOLID WASTE FUND BALANCE		220,000	

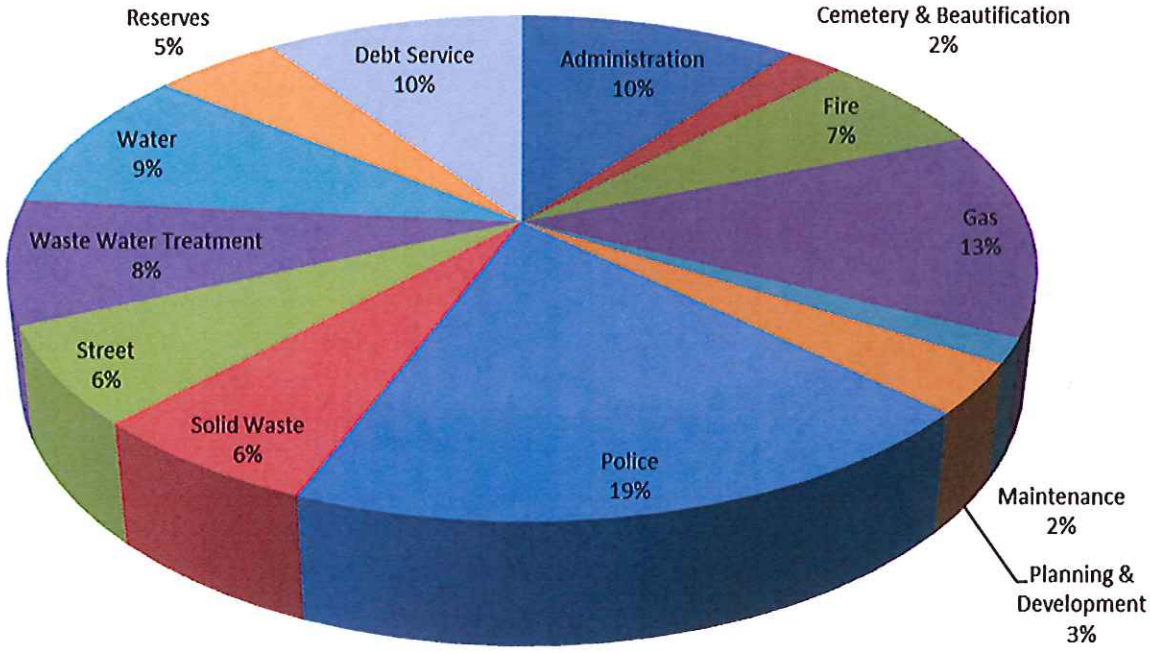
2014 Budget Summary

			Balance
General Fund			
Property Taxes	1,342,400		
Other General Fund Revenues	2,520,200		
Total General Fund Revenues		3,862,600	
Administration	882,700		
Maintenance	132,500		
Police	1,626,000		
Fire	552,700		
Streets	529,200		
Beautification	181,900		
Planning & Development	273,900		
Reserves	0		
Total General Fund Expenses		4,178,900	
General Fund Balance			-$316,300
Gas			
Gas Revenues		1,451,400	
Gas Expenses	1,123,800		
Gas Fund Reserve	25,000		
Total Gas Fund Expenses		1,148,800	
Gas Fund Balance			$302,600
Water/Sewer			
Water	1,203,900		
Sewer	891,000		
SPLOST	168,600		
Total Water/Sewer Revenues		2,263,500	
Water	795,000		
Sewer	674,800		
Debt Service	825,000		
Water Sewer Fund Reserve	175,000		
Total Water/Sewer Expenses		2,469,800	
Water/Sewer Fund Balance			-$206,300
Solid Waste			
Solid Waste Revenues		954,000	
Solid Waste	534,000		
Solid Waste Fund Reserve	200,000		
Total Solid Waste Expenses		734,000	
Solid Waste Fund Balance			$220,000
Total Budget		$8,531,500	$0

Revenues



Expenditures



CITY OF WAYNESBORO
2013 BUDGET WORKSHEET
Capital Equipment Worksheet

Description	Notes	Requested	Included
Administration			
Phone system		31,400	0
Sonic wall replacement		10,000	10,000
Computer replacements		6,000	6,000
Furniture and décor		5,000	1,000
		52,400	17,000
Gas			
Phone system		3,600	0
F150 Ext Cab Truck		27,000	27,000
		30,600	27,000
Water			
Phone system		3,800	0
F150 Ext Cab Truck		27,000	27,000
		30,800	27,000
Sewer/DP		500	0
		500	0
Solid Waste			
Phone system		0	0
CNG fueling station	7	20,000	0
Garbage Truck	7	320,000	0
		340,000	0
Maintenance			
Phone system		0	0
Misc Tools		3,500	1,500
		3,500	1,500
Police			
Phone system		18,800	0
Patrol cars (Ford Taurus)		30,000	30,000
Patrol cars (Ford Taurus) (SPLOST)		30,000	SPLOST
		78,800	30,000
Fire			
Phone system		6,500	0
Equipment for ladder truck		10,000	5,000
Ladder truck		50,000	45,000
		66,500	50,000

Streets		
Phone system	0	0
Street sweeper	250,000	0
Service truck	45,000	0
Mower deck	3,000	3,000
Chain saw, pole saw, misc equipment	3,500	0
	301,500	3,000
Cemetery/Beautification		
Phone system	0	0
Blowers, weed eaters, misc equipment	3,500	2,500
	3,500	2,500
Planning & Development		
Phone system	5,700	0
PC (Marcus)	0	0
Ford Escape	22,000	22,000
Ford Taurus	26,700	26,700
	54,400	48,700
Total Capital Equipment	962,500	206,700

Unfunded Equipment:

Phone System for all Department	70,300

Note: No funding was provided for Public Works for the phone system. A system will be added to the new building.

BUDGET NOTES:

1 3 percent salary increases proposed and included.

2 SPLOST I proceeds will be depleted after June 2014. Water Sewer Funds will cover the remaining 5 years until this loan is paid in full.

3 Includes 4% increase to medical insurance. Employees will be paying additional taxes on insurance.

4 See Administration Travel and Training Schedule:

Position	Travel	Training	Total
Mayor	1,500	1,500	3,000
Ward 1, Post 1	1,000	1,000	2,000
Ward 1, Post 2	1,000	1,000	2,000
Ward 2, Post 1	1,000	1,000	2,000
Ward 2, Post 2	1,000	1,000	2,000
Ward 3, Post 1	1,000	1,000	2,000
Ward 3, Post 2	1,000	1,000	2,000
City Manager	1,000	1,000	2,000
Finance Director	1,000	2,000	3,000
Other Staff	500	2,000	2,500
Total	**10,000**	**12,500**	**22,500**

5 Includes a 1 mill increase for property taxes to 12 mills.

6 See Capital Equipment Worksheet

7 A new CNG garbage truck is included in the budget. Delivery of this truck delayed until 2015. No cash outlay is required during 2014. The truck will be financed in 2015.

8 Relying on increase in LOST from Vogtle construction. These funds will decrease at the end of construction.

9 Defunding 4 positions per Salaries Worksheet

10 Replace 2 positions (through attrition) with temporary labor.

11 Includes $25,000 for grinding at Mulching Yard.

12 Administration: Other Services includes the following:

IT Support Contract	ATG	25,000
Government Software Support	Harris (CSI)	33,000
Folder/Stuffer Machine Maintenance Contract	Progressive	1,800
Backup System	Gemini	3,500
Document Management Software	Soft Doc	3,700
Copier contract	Ricoh	9,000
Operating system upgrade (Smart Fusion)	Harris (CSI)	6,000
Misc		3,000
Total		**85,000**

13 Administration pays property and liability insurance and IT support for all departments.
14 Includes funding for tree removal and temporary labor during peak work periods.
15 Includes funding for asbestos testing, abatement, and structure removal.
16 No rate increases proposed at this time.
17 Includes tank maintenance contract for $35,000.
18 Includes contract with CH2MHill/OMI with an estimated 5.5% increase.
19 Gas revenue and purchase expectations are NOT based on MGAG estimates. The Gas revenues and purchases included in this budget were developed based on 2013 actual sales and expenses.
20 Reserves funding totaling $400,000 are budgeted to replenish reserve accounts.
21 Cost to dispose of waste at Burke County Transfer Station and Richmond County Landfill (for WWTP sludge).
22 Remaining lease on yard waste boom trucks.