2016 Budget

City of Waynesboro



CITY OF WAYNESBORO, GEORGIA
1783
"THE HUB AND CAPITAL OF THE WORLD"

City of Waynesboro

628 Myrick Street ~ Waynesboro, Georgia 30830
Phone (706) 554-8000 ~ Fax (706) 554-8007

To: Mayor Jenkins and the City Council
From: Jerry L. Coalson, City Manager
Date: November 24, 2015
Re: Proposed 2016 Budget

I respectfully submit to the Mayor and Council the Budget for the calendar year 2016 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 reflected in this document.

The 2016 budget was prepared in the same manner as in prior years. Meetings were held with each department head to review the 2015 budget, their plans, and goals for 2016. The City uses a zero-basis approach to budgeting which requires each department to rejustify 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. The document used to officially adopt the 2016 budget is proposed Ordinance 2016-1. If you have questions or concerns, please do not hesitate in calling.

Thanks!

City of Waynesboro
2016 Budgetary Highlights

- The total budget is $8,537,200, down by 3.7 percent from 2015.
- Natural gas prices are at their lowest points in more than 15 years, which is one of the drivers of the lower budget.
- Proposed property tax millage rate to remain at 11 mills.
- Includes 3 percent COLA/merit increase for all employees.
- Medical insurance premiums will remain the same.
- No utility or solid waste rate increases proposed.
- See Capital Equipment Worksheet.
- Funds to work with Burke County to construct a splash pad at Citizens Park.
- Reserve / contingency funding.
- Police: Salaries includes one (1) less police officer position than last year. Currently 4 vacancies exist. An average of 3 officers and a lieutenant per shift has been maintained.
- Gas/Water: Salaries includes 6 months of salary for a Utility Locator position that has been vacant.
- Planning and Development: Capital includes $100,000 for our portion of a splash pad. We have discussed working with the County to install a splash pad at Citizens Park.
- Gas: Capital includes $125,000 for natural gas meter transmitters so all gas meters can be automatically read. This will allow us to track gas usage on an hourly basis. Leaks, lost and unaccounted-for gas and other problems can be identified much quicker using this technology.

ORDINANCE 2016-1
2016 BUDGET ORDINANCE

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, 2016, AND ENDING DECEMBER 31, 2016.

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, 2016, 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	$833,600.00	$85,000.00	$918,600.00
Cemetery & Beautification	251,200.00	31,100.00	282,300.00
Fire	586,900.00	35,700.00	622,600.00
Gas	834,300.00	130,300.00	964,600.00
Maintenance	135,800.00	2,200.00	138,000.00
Planning & Development	274,100.00	100,000.00	374,100.00
Police	1,478,800.00	74,000.00	1,552,800.00
Solid Waste	632,500.00	24,200.00	656,700.00
Street	484,900.00	2,200.00	487,100.00
Waste Water Treatment	639,000.00	0.00	639,000.00
Water	768,000.00	8,400.00	776,400.00
SUB-TOTAL	6,919,100.00	493,100.00	7,412,200.00
Reserves	300,000.00	0.00	300,000.00
Debt Service	825,000.00	0.00	825,000.00
TOTAL	$8,044,100.00	$493,100.00	$8,537,200.00

Section 3. That for the fiscal year the millage rate is hereby set at 11.00 mills.

Section 4. That for the said fiscal year, the anticipated revenues for the City of Waynesboro is $8,537,200.00.

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

(Signatures on following page)

Adopted this 19th day of January 2016.

First Reading: December 7, 2015
Second Reading: January 19, 2016

Pauline W. Jenkins
Mayor

Attest:

Jerry L. Coalson
City Manager

GENERAL FUND

Departments:
Administration
Maintenance
Police
Fire
Streets
Beautification
Planning & Development

		2016 BUDGET	NOTES
	GENERAL FUND REVENUES		
100-00-0000-311100	PROPERTY TAXES - CURRENT	1,350,000	1
100-00-0000-311310	MOTOR VEHICLE TAXES	195,000	
100-00-0000-311320	MOBILE HOME TAXES	1,500	
100-00-0000-311340	INTANGIBLE RECORDING TAX	16,000	
100-00-0000-311350	RAILROAD EQUIPMENT TAXES	3,300	
100-00-0000-311500	TAX ERRORS AND RELEASES	2,000	
100-00-0000-311600	REAL ESTATE TRANSFER TAX	5,000	
100-00-0000-311710	FRANCHISE TAX - GA POWER	345,000	
100-00-0000-311750	FRANCHISE TAX - CATV	60,000	
100-00-0000-311760	FRANCHISE TAX - BELLSOUTH	28,000	
100-00-0000-311790	FRANCHISE TAX - HSG AUTH	15,000	
100-00-0000-313100	LOCAL OPTION SALES TAX	1,300,000	
100-00-0000-314100	HOTEL/MOTEL OCC. TAX	77,000	
100-00-0000-314200	ALCOHOLIC BEV EX TAX	163,000	
100-00-0000-316100	BUSINESS LIC/ OCC TAX	77,000	
100-00-0000-316110	REGULATORY FEE	500	
100-00-0000-316111	ALCOHIC BEV. APP FEE	0	
100-00-0000-316200	1% INSURANCE PREMIUM TAX	335,000	
100-00-0000-316300	FINANCIAL INSTITUTION TAX	29,000	
100-00-0000-319111	PENALTIES ON DEL TAXES	25,000	
100-00-0000-319113	EXEC FEES-DEL TAXES	0	
100-00-0000-319500	FIFA'S - DEL TAXES	1,500	
100-00-0000-319501	PROPERTY TAX - ADS	0	
100-00-0000-321220	INSURANCE LICENSES	15,600	
100-00-0000-323100	BUILDING PERMITS	30,000	
100-00-0000-323105	PERMITS	0	
100-00-0000-335100	HOMEOWNERS TX REL GRT	0	
100-00-0000-349100	CEMETERY LOTS SOLD	6,000	
100-00-0000-349300	RETURN CHECK SVC CHARGE	1,500	
100-00-0000-351100	FEES, FINES & FORFEITURES	150,000	
100-00-0000-361000	INT INCOME ON INVESTMENTS	2,000	
100-00-0000-389010	RECOVERY OF BAD DEBT	500	
100-00-0000-389011	RECONNECT FEE	100	
100-00-0000-389020	MISCELLANEOUS RECEIPTS	25,000	
100-00-0000-389023	VENDING MACHINE REVENUE	0	
100-00-0000-389030	OVER AND SHORT	0	
100-00-0000-389040	BUILDING RENTAL	6,000	
100-00-0000-389045	HSNG AUTHORITY OFFICERS SALARIES	0	

100-00-0000-389050	COURT TECHNOLOGY FEE	0	
100-00-0000-389055	DOJ COPS GRANT PROCEEDS	0	
100-00-0000-389057	GOV. OFF. HIGH SAFETY GRANT	0	
100-00-0000-389059	DOG ADOPTION FEES	400	
100-00-0000-389061	LMIG GRANT	48,000	2
100-00-0000-323107	STORM WATER REVIEW FEE	2,000	3
100-00-0000-392120	CITY EQUIP/VEHICLE SOLD	3,000	
TOTAL REVENUES		4,318,900	

GENERAL FUND EXPENDITURES		2016 BUDGET	NOTES
ADMINISTRATION			
100-01-1400-531111	ELECTIONS EXPENSE	0	
100-01-1510-511100	SALARIES	283,100	4
100-01-1510-512100	EMPLOYEE INSURANCE	49,000	
100-01-1510-512105	EMPLOYEE INS DEDUCTIBLE	0	
100-01-1510-512200	EMPLOYEE SOCIAL SECURITY	21,600	
100-01-1510-512400	EMPLOYEE RETIREMENT	17,000	
100-01-1510-512700	WORKERS' COMP INS	7,700	
100-01-1510-512900	OTHER EMPLOYEE BENEFITS	3,700	
100-01-1510-521210	ENGINEERING	0	
100-01-1510-521230	ACCOUNTING & AUDITING	40,000	
100-01-1510-522220	REPAIRS & MAINT-EQUIP	1,000	
100-01-1510-523200	COMMUNICATIONS	22,000	
100-01-1510-523500	TRAVEL	14,000	
100-01-1510-523610	DUES AND SUBSCRIPTIONS	4,000	
100-01-1510-523700	TRAINING AND EDUCATION	10,000	
100-01-1510-523920	BANK SERVICE CHARGES	5,500	
100-01-1510-531110	OFFICE SUPPLIES	24,000	
100-01-1510-531270	VEHICLE GASOLINE	1,700	
100-01-1510-531710	OTR SUPPLIES / EXPEND	1,000	
100-01-1510-542000	CAPITAL OUTLAY	85,000	8
100-01-1510-581210	CAPITAL LEASE-COMPUTER	0	
100-01-1510-582320	INTEREST	19,000	
100-01-1530-521220	LEGAL	40,000	
100-01-1555-523100	LIAB& PROP INS	125,000	
100-01-1565-522210	REPAIRS & MAINT - BLDG	5,000	
100-01-1565-523910	OTHER SERVICES	85,000	
100-01-1565-531120	MAINT & OPERAT SUPPLIES	1,500	
100-01-1565-531230	UTILITIES	11,000	
100-01-1570-572020	CHAMBER OF COMMERCE	6,000	
100-01-1570-572030	CHAMBER TOURISM COMMIT	28,000	
100-01-1595-523620	RDC EXPENSES	6,000	
100-01-3930-572040	NATIONAL GUARD GRANT	600	
100-01-6500-572030	LIBRARY GRANT	1,200	
100-01-8000-581310	REVOLVING LOAN DEBT SVC	0	
100-01-8000-581313	PENALTIES & INTEREST	0	
TOTAL ADMINISTRATION		918,600	

		2016 BUDGET	NOTES
MAINTENANCE			
100-08-4900-511100	SALARIES	81,400	4
100-08-4900-512100	EMPLOYEE INSURANCE	14,000	
100-08-4900-512200	EMPLOYEE SOCIAL SECURITY	6,200	
100-08-4900-512400	EMPLOYEE RETIREMENT	5,200	
100-08-4900-512700	WORKERS' COMP INS	7,000	
100-08-4900-512900	OTHER EMPLOYEE BENEFITS	2,700	
100-08-4900-522210	REPAIRS & MAINT - BLDG	0	
100-08-4900-522220	REPAIRS & MAINT - EQUIP	1,500	
100-08-4900-523700	TRAINING AND EDUCATION	0	
100-08-4900-523910	OTHER SERVICES	800	
100-08-4900-531110	OFFICE SUPPLIES	500	
100-08-4900-531120	MAINT & OPER SUPPLIES	5,000	
100-08-4900-531230	UTILITIES	10,000	
100-08-4900-531270	VEHICLE GASOLINE	1,500	
100-08-4900-542000	CAPITAL OUTLAY	2,200	8
100-08-4900-531710	OTR SUPPLIES / EXPEND	0	
TOTAL MAINTENANCE		138,000	

		2016 BUDGET	NOTES
POLICE			
100-10-2650-521240	JUDICIAL-COURT FEES	15,000	
100-10-3200-511100	SALARIES	883,000	4,11
100-10-3200-512100	EMPLOYEE INSURANCE	95,500	
100-10-3200-512105	EMPLOYEE INS DEDUCTIBLE	0	
100-10-3200-512200	EMPLOYEE SOCIAL SECURITY	67,000	
100-10-3200-512400	EMPLOYEE RETIREMENT	57,000	
100-10-3200-512700	WORKERS' COMP INS	59,000	
100-10-3200-512900	OTHER EMPLOYEE BENEFITS	5,000	
100-10-3200-522210	REPAIRS & MAINT - BLDG	4,000	
100-10-3200-522220	REPAIRS & MAINT - EQUIP	28,000	
100-10-3200-523200	COMMUNICATIONS	52,000	
100-10-3200-523500	TRAVEL	5,000	
100-10-3200-523700	TRAINING AND EDUCATION	5,000	
100-10-3200-523910	OTHER SERVICES	55,000	
100-10-3200-523920	GOV OFF HWY SAFETY EXP	0	
100-10-3200-531110	OFFICE SUPPLIES	3,200	
100-10-3200-531120	MAINT & OPER SUPPLIES	5,000	
100-10-3200-531130	K-9 SERVICES	1,000	
100-10-3200-531230	UTILITIES	10,000	
100-10-3200-531270	VEHICLE GASOLINE	39,000	
100-10-3200-531710	OTR SUPPLIES / EXPEND	0	
100-10-3200-531720	UNIFORMS	9,500	
100-10-3200-542000	CAPITAL OUTLAY	74,000	8
100-10-3200-542000	GSCCCA	13,100	
100-10-3200-572120	PEACE OFFICERS' TRAIN FD	6,000	
100-10-3200-572130	GA CRIME VICTIMS FUND	6,000	
100-10-3200-582210	GMA LEASE PURCHASE PRO	0	
100-10-3226-523930	INMATE HOUSING	40,000	
100-10-3226-523940	PRISONER MEDICAL CARE	3,000	
100-10-3260-541300	INDIGENT DEFENSE	5,500	
100-10-3910-523950	DISPOSAL FEES	1,000	
100-10-3910-531120	MAINT & OPERATING SUPPLIES	6,000	
100-10-8000-581310	REVOLVING LOAN DEBT SVC	0	
100-10-3910-542000	CAPITAL OUTLAY-ANIMAL CONTROL	0	
100-10-3910-523910	ANIMAL CONTROL-OTHER	0	
100-10-8000-581311	SPECIAL/DRUG ACCOUNT	0	
TOTAL POLICE		1,552,800	

2016 BUDGET NOTES

FIRE

100-12-3500-511100	SALARIES	311,600	4
100-12-3500-512100	EMPLOYEE INSURANCE	58,000	
100-12-3500-512200	EMPLOYEE SOCIAL SECURITY	23,700	
100-12-3500-512400	EMPLOYEE RETIREMENT	17,300	
100-12-3500-512700	WORKERS' COMP INS	43,100	
100-12-3500-512900	OTHER EMPLOYEE BENEFITS	3,000	
100-12-3500-522210	REPAIRS & MAINT - BLDG	5,000	
100-12-3500-522220	REPAIRS & MAINT - EQUIP	21,000	
100-12-3500-523200	COMMUNICATIONS	8,000	
100-12-3500-523500	TRAVEL	2,000	
100-12-3500-523700	TRAINING AND EDUCATION	2,000	
100-12-3500-523910	OTHER SERVICES	7,500	
100-12-3500-531110	OFFICE SUPPLIES	3,500	
100-12-3500-531120	MAINT & OPER SUPPLIES	6,000	
100-12-3500-531230	UTILITIES	16,000	
100-12-3500-531270	VEHICLE GASOLINE	8,000	
100-12-3500-531710	OTHER SUPPLIES / EXPEND	0	
100-12-3500-531720	UNIFORMS	16,000	
100-12-3500-542000	CAPITAL OUTLAY	35,700	8
100-12-3500-582210	GMA LEASE PURCHASE PROG	35,200	
TOTAL FIRE		622,600	

		2016 BUDGET	NOTES
STREETS			
100-13-4200-511100	SALARIES	151,700	4
100-13-4200-512100	EMPLOYEE INSURANCE	31,000	
100-13-4200-512200	EMPLOYEE SOCIAL SECURITY	11,600	
100-13-4200-512400	EMPLOYEE RETIREMENT	11,000	
100-13-4200-512700	WORKERS' COMP INS	26,900	
100-13-4200-512900	OTHER EMPLOYEE BENEFITS	3,500	
100-13-4200-521210	ENGINEERING FEES	0	
100-13-4200-522210	REPAIRS & MAINT - BLDG	0	
100-13-4200-522220	REPAIRS & MAINT - EQUIP	15,000	
100-13-4200-523200	COMMUNICATIONS	5,000	
100-13-4200-523500	TRAVEL	1,000	
100-13-4200-523700	TRAINING AND EDUCATION	1,000	
100-13-4200-523910	OTHER SERVICES	22,000	
100-13-4200-531110	OFFICE SUPPLIES	1,200	
100-13-4200-531120	MAINT & OPERATING SUPPLIES	24,000	
100-13-4200-531130	CHEMICALS AND LIME	0	
100-13-4200-531230	UTILITIES	22,000	
100-13-4200-531270	VEHICLE GASOLINE	18,000	
100-13-4200-531710	OTHER SUPPLIES / EXPEND	0	
100-13-4200-541420	ST CONSTR & RESURFACING	0	
100-13-4200-542000	CAPITAL OUTLAY	2,200	8
100-13-4200-582210	GMA LEASE PURCHASE PROGRAM	0	
100-13-4260-531235	UTILITIES - STREET LIGHTS	140,000	
TOTAL STREETS		487,100	

		2016 BUDGET	NOTES
CEMETERY/BEAUTIFICATION			
100-14-4950-511100	SALARIES	137,000	4
100-14-4950-512100	EMPLOYEE INSURANCE	38,000	
100-14-4950-512200	EMPLOYEE SOCIAL SECURITY	10,400	
100-14-4950-512400	EMPLOYEE RETIREMENT	7,800	
100-14-4950-512700	WORKERS' COMP INS	8,700	
100-14-4950-512900	OTHER EMPLOYEE BENEFITS	3,500	
100-14-4950-522210	REPAIRS & MAINT - BLDG	0	
100-14-4950-522220	REPAIRS & MAINT - EQUIP	10,000	
100-14-4950-523700	TRAINING AND EDUCATION	500	
100-14-4950-523910	OTHER SERVICES	25,000	
100-14-4950-531110	OFFICE SUPPLIES	500	
100-14-4950-531120	MAINT & OPERATING SUPPLIES	6,000	
100-14-4950-531270	VEHICLE GASOLINE	3,700	
100-14-4950-531710	OTHER SUPPLIES / EXPEND	100	
100-14-4950-542000	CAPITAL OUTLAY	31,100	8
TOTAL CEM / BEAUT.		282,300	

	2016 BUDGET	NOTES
PLANNING AND DEVELOPMENT		
100-15-7000-511100 SALARIES	133,700	4
100-15-7000-512100 EMPLOYEE INSURANCE	14,000	
100-15-7000-512105 EMPLOYEE INSURANCE DED	0	
100-15-7000-512200 EMPLOYEE SOCIAL SECURITY	10,200	
100-15-7000-512400 EMPLOYEE RETIREMENT	7,200	
100-15-7000-512700 WORKERS' COMP INS	500	
100-15-7000-512900 OTHER EMPLOYEE BENEFITS	1,500	
100-15-7000-522210 REPAIRS & MAINT-BLDG	10,000	
100-15-7000-522220 REPAIRS & MAINT-EQUIP	1,800	
100-15-7000-523200 COMMUNICATIONS	9,600	
100-15-7000-523500 TRAVEL	4,500	
100-15-7000-523610 DUES AND SUBSCRIPTIONS	900	
100-15-7000-523700 TRAINING AND EDUCATION	5,500	
100-15-7000-523910 OTHER SERVICES	42,000	
100-15-7000-531110 OFFICE SUPPLIES	3,000	
100-15-7000-531120 MAINT & OPERAT SUPPLIES	1,000	
100-15-7000-531230 UTILITIES	26,000	
100-15-7000-531270 VEHICLE GASOLINE	2,400	
100-15-7000-531710 OTR SUPPLIES/EXPEND	300	
100-15-7000-542000 CAPITAL OUTLAY	100,000	8,9
TOTAL PLANNING AND DEVELOPMENT	374,100	

	2016 BUDGET	NOTES
100-99-9000-611130 GENERAL FUND RESERVE	0	10
TOTAL EXPENDITURES	4,375,500	
GENERAL FUND BALANCE	**-56,600**	

WATER / SEWER FUND

Departments:
Water
Waste Water Treatment / Sewer

WATER / SEWER FUND REVENUES	2016 BUDGET	NOTES
WATER		
505-00-0000-344210 WATER REVENUE	1,060,000	5
505-00-0000-344211 WATER PENALTIES	110,000	
505-00-0000-344214 WATER TAP	500	
TOTAL WATER	1,170,500	
SEWER		
505-00-0000-344255 SEWER REVENUE	835,000	5
505-00-0000-344258 SEWER TAP	500	
TOTAL SEWER	835,500	
SPLOST		
505-00-0000-362000 SPLOST	72,800	
TOTAL SPLOST	72,800	
TOTAL REVENUES	2,078,800	

WATER / SEWER FUND EXPENDITURES		2016 BUDGET	NOTES
WATER			
505-03-4440-511100	SALARIES	250,800	4
505-03-4440-512100	EMPLOYEE INSURANCE	14,000	
505-03-4440-512200	EMPLOYEE SOCIAL SECURITY	19,000	
505-03-4440-512400	EMPLOYEE RETIREMENT	14,500	
505-03-4440-512700	WORKERS' COMP INS	9,000	
505-03-4440-512900	OTHER EMPLOYEE BENEFITS	4,200	
505-03-4440-521210	ENGINEERING FEES	5,000	
505-03-4440-521310	TECH SERVICES & TEST	28,000	
505-03-4440-522210	REPAIRS & MAINT - BLDG	8,000	
505-03-4440-522220	REPAIRS & MAINT -EQUIP	18,000	
505-03-4440-522230	REPAIRS & MAINT - SYSTEM	40,000	
505-03-4440-522231	REPAIR & MAINT-SYS-FP	10,000	
505-03-4440-522232	REPAIR & MAINT-SYS-6TH	6,000	
505-03-4440-522233	REPAIR & MAINT-SYS-N25	6,000	
505-03-4440-523200	COMMUNICATIONS	13,000	
505-03-4440-523500	TRAVEL	6,000	
505-03-4440-523700	TRAINING AND EDUCATION	3,000	
505-03-4440-523910	OTHER SERVICES	63,000	
505-03-4440-531110	OFFICE SUPPLIES	5,000	
505-03-4440-531120	MAINT & OPER SUPPLIES	13,500	
505-03-4440-531130	CHEMICALS AND LIME	110,000	
505-03-4440-531230	UTILITIES	110,000	
505-03-4440-531270	VEHICLE GASOLINE	12,000	
505-03-4440-531710	OTR SUPPLIES / EXPEND	0	
505-03-4440-542000	CAPITAL OUTLAY	8,400	8
505-03-4440-574000	BAD DEBT EXPENSE	0	
505-03-4440-582210	GMA LEASE PURCH PROG	0	
TOTAL WATER		776,400	

		2016 BUDGET	NOTES
SEWER			
505-05-4330-511100	SALARIES	0	
505-05-4330-512200	EMPLOYEE SOCIAL SECURITY	0	
505-05-4330-522220	REPAIRS & MAINT - EQUIP	0	
505-05-4330-523910	OTHER SERVICES	0	
505-05-4330-531120	MAINT & OPER SUPPLIES	0	
505-05-4330-531230	UTILITIES	2,000	
505-05-4330-542000	CAPITAL OUTLAY	0	8
505-06-4330-512700	WORKERS' COMP INS	0	
505-06-4330-521210	ENGINEERING FEES	0	
505-06-4330-521310	TECH SRV & TEST	630,000	
505-06-4330-522220	REPAIRS & MAINT-EQUIP	0	
505-06-4330-522230	REPAIRS & MAINT - SYSTEM	0	
505-06-4330-523200	COMMUNICATIONS	1,000	
505-06-4330-523910	OTHER SERVICES	6,000	
505-06-4330-582210	GMA LEASE PURCHASE	0	
505-06-4330-531110	OFFICE SUPPLIES	0	
505-05-4330-531120	MAINT & OPER SUPPLIES	0	
505-05-4330-574000	BAD DEBT EXPENSE	0	
505-05-4330-523500	TRAVEL	0	
TOTAL SEWER		639,000	

	2016 BUDGET	NOTES
DEBT SERVICE		
505-99-8000-581310 DEBT SERVICE	825,000	
TOTAL DEBT SERVICE	825,000	10%
TOTAL EXPENDITURES	2,240,400	
505-99-9000-611130 WATER SEWER FUND RESERVE	150,000	10
WATER SEWER FUND BALANCE	**-311,600**	

GAS FUND

Departments:
Gas

	2016 BUDGET	NOTES
GAS FUND REVENUES		
515-00-0000-344410 GAS REVENUES	1,146,600	
515-00-0000-344411		
515-00-0000-344420 SOUTHERN NAT GS-MAR	1,400	
SALES OF PURCHASED INCENTIVE EQUIPMENT	1,500	
TOTAL REVENUES	1,149,500	

GAS FUND EXPENDITURES		2016 BUDGET	NOTES
GAS			
515-02-4700-511100	SALARIES	157,000	4
515-02-4700-512100	EMPLOYEE INSURANCE	27,000	
515-02-4700-512200	EMPLOYEE SOCIAL SECURITY	12,000	
515-02-4700-512400	EMPLOYEE RETIREMENT	6,500	
515-02-4700-512700	WORKERS' COMP INS	19,800	
515-02-4700-512900	OTHER EMPLOYEE BENEFITS	3,000	
515-02-4700-521210	ENGINEERING FEES	5,000	
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	4,000	
515-02-4700-522230	REPAIRS & MAINT - SYSTEM	30,000	
515-02-4700-523200	COMMUNICATIONS	1,000	
515-02-4700-523310	GAS INCENTIVES	10,000	
515-02-4700-523500	TRAVEL	2,000	
515-02-4700-523700	TRAINING AND EDUCATION	2,000	
515-02-4700-523910	OTHER SERVICES	7,000	
515-02-4700-531110	OFFICE SUPPLIES	1,500	
515-02-4700-531120	MAINT &OPERATE SUPPLIES	1,500	
515-02-4700-531230	UTILITIES	8,000	
515-02-4700-531270	VEHICLE GASOLINE	4,000	
515-02-4700-531520	MUN GAS AUTHORITY	509,400	7
515-02-4700-531710	OTR SUPPLIES / EXPEND	0	
515-02-4700-531711	H.E.A.T. PROGRAM	100	
515-02-4700-542000	CAPITAL OUTLAY	130,300	8
515-02-4700-574000	BAD DEBT EXPENSE	0	
515-02-4700-582210	GMA LEASE PURCH PROG	0	
TOTAL EXPENDITURES		964,600	
515-99-9000-611130	GAS FUND RESERVE	0	10
GAS FUND BALANCE		**184,900**	

SOLID WASTE FUND

Departments:
Solid Waste

		2016 BUDGET	NOTES
	SOLID WASTE FUND REVENUES		
540-00-0000-344110	SOLID WASTE REVENUE	990,000	5
540-00-0000-344111	SOLID WASTE PENALTIES	0	
Old Landfill Project Reimbursement Proceeds		0	
TOTAL REVENUES:		990,000	
	SOLID WASTE FUND EXPENDITURES		
SOLID WASTE			
540-07-4500-511100	SALARIES	159,500	4
540-07-4500-512100	EMPLOYEE INSURANCE	10,000	
540-07-4500-512200	EMPLOYEE SOCIAL SECURITY	12,100	
540-07-4500-512400	EMPLOYEE RETIREMENT	8,900	
540-07-4500-512700	WORKERS' COMP INS	35,000	
540-07-4500-512900	OTHER EMPLOYEE BENEFITS	3,000	
540-07-4500-521210	ENGINEERING FEE	0	
540-07-4500-521315	TECH SVCS & TEST - OLD	0	
540-07-4500-521320	SW-CONTRACTED SW PICKUP	0	
540-07-4500-522210	REPAIRS & MAINT - BLDG	0	
540-07-4500-522220	REPAIRS & MAINT - EQUIP	50,000	
540-07-4500-523200	COMMUNICATIONS	2,500	
540-07-4500-523910	OTHER SERVICES	5,000	
540-07-4500-523920	TIPPING FEES	170,000	
540-07-4500-523930	WINTER STORM EXPENSES	0	
540-07-4500-531120	MAINT & OPERATING SUPPLIES	8,000	
540-07-4500-531270	VEHICLE GASOLINE	26,000	
540-07-4500-531710	OTHER SUPPLIES / EXPEND	0	
540-07-4500-542000	CAPITAL OUTLAY	24,200	8
540-07-4500-574000	BAD DEBT EXPENSE	0	
540-07-1555-523100	LIABILITY & PROPERTY INSURANCE	0	
540-07-8000-581310	DEBT SERVICE OLD LANDFILL GEFA	70,000	
540-07-4500-582210	GMA LEASE PROGRAM	72,500	
540-07-4500-582420	CONTINGENCY	0	
TOTAL EXPENDITURES		656,700	
505-99-9000-611130	SOLID WASTE FUND RESERVE	150,000	10
SOLID WASTE FUND BALANCE		**183,300**	

	2016 BUDGET	NOTES
TOTAL FUND BALANCE	**0**	
TOTAL CITY REVENUES	8,537,200	
TOTAL CITY EXPENDITURES	8,537,200	
DIFFERENCE	0	
INCLUDED RESERVES	300,000	

Budget Notes:

1	Proposed property tax millage rate to remain at 11 mills.
2	Revenues received from Georgia DOT for street resurfacing formerly known as LARP funds.
3	Revenues received from add-on inspection fees to reimburse the City for the cost of having a third-party engineer to review stormwater management plans.
4	Includes 3 percent COLA/merit increase for all employees.
5	No rate increase proposed.
6	Contractual cost for CH2MHill/OMI for operation and maintenance of Sewer Plant and Sewer Dept.
7	For purchase of natural gas from Municipal Gas Authority of Georgia.
8	See Capital Equipment Worksheet.
9	Funds to work with Burke County to construct a splash pad at Citizens Park.
10	Reserve / contingency funding.
11	Police: Salaries includes one (1) less police officer position than last year. Currently 4 vacancies exist. An average of 3 officers and a lieutenant per shift has been maintained.

2016 Budget Summary

			Balance
General Fund			
Property Taxes	1,350,000		
Other General Fund Revenues	2,968,900		
Total General Fund Revenues		4,318,900	
Administration	918,600		
Maintenance	138,000		
Police	1,552,800		
Fire	622,600		
Streets	487,100		
Beautification	282,300		
Planning & Development	374,100		
Reserves	0		
Total General Fund Expenses		4,375,500	
General Fund Balance			-$56,600
Gas			
Gas Revenues		1,149,500	
Gas Expenses	964,600		
Gas Fund Reserve	0		
Total Gas Fund Expenses		964,600	
Gas Fund Balance			$184,900
Water/Sewer			
Water	1,170,500		
Sewer	835,500		
SPLOST	72,800		
Total Water/Sewer Revenues		2,078,800	
Water	776,400		
Sewer	639,000		
Debt Service	825,000		
Water Sewer Fund Reserve	150,000		
Total Water/Sewer Expenses		2,390,400	
Water/Sewer Fund Balance			-$311,600
Solid Waste			
Solid Waste Revenues		990,000	
Leaf and Limb Collection	656,700		
Advanced Disposal Contract and Fees	-		
Solid Waste Fund Reserve	150,000		
Total Solid Waste Expenses		806,700	
Solid Waste Fund Balance			$183,300
Total Budget		$8,537,200	$0

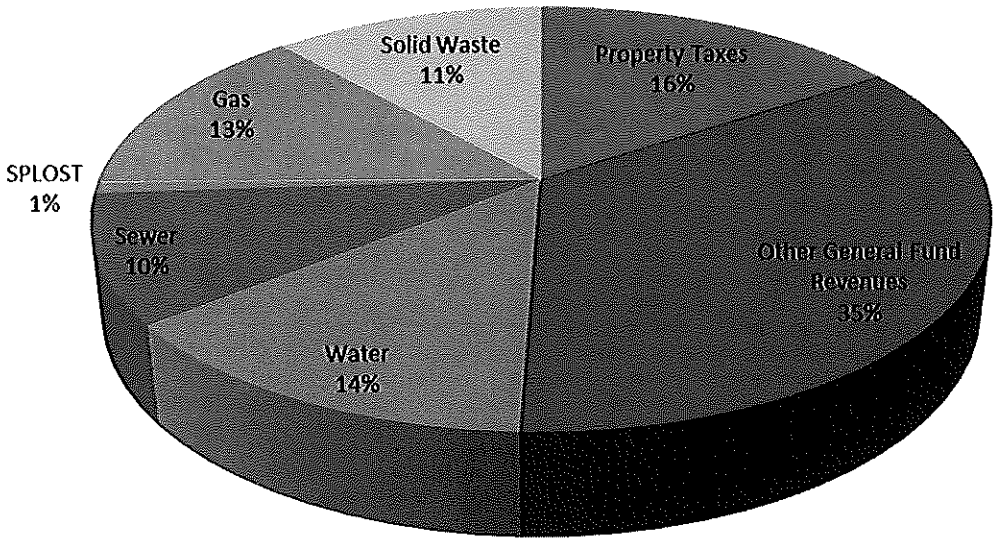
Capital Equipment Worksheet

Description	Approved
Administration	
Projector	1,000
Scanners for all departments	4,000
Folder & inserting machine	18,000
Financial accounting software system	50,000
Computer backup system	10,000
Radio system	2,000
	85,000
Gas	
Radios (4)	3,300
AMR transmitters	125,000
Personal computer (1)	2,000
	130,300
Water	
Personal Computers (2)	4,000
Radios (4)	4,400
	8,400
Sewer/DP	
	0
Solid Waste	
Curotto-Can Attachment(to empty polykarts)	22,000
Radios (5)	2,200
	24,200
Maintenance	
Radios (2)	2,200
	2,200
Police	
Patrol Cars (2)	60,000
Personal Computers (2)	4,000
Radios (15)	10,000
	74,000
Fire	
SCBA with bottles and 4 spare bottles	25,000
AED	2,000
Dayroom Furniture and bedding	1,500
Washer and dryer	1,200
Hose Roller for LDH	6,000
	35,700

Streets	
Radios (5)	2,200
	2,200
Cemetery/Beautification	
F250 Pick-up truck (Used)	15,000
Enclosed equipment trailer	5,000
F150 Puck-up truck (Used)	10,000
Radios (4)	1,100
	31,100
Planning & Development	
Splash Pad	100,000
	100,000
Total Capital Equipment	493,100

Graphs:

Revenues



Expenditures

