2017 Budget

City of Waynesboro



CITY OF WAYNESBORO, GEORGIA
1783
"THE BIRD DOG CAPITAL OF THE WORLD"

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PAULINE W. JENKINS
Mayor

JERRY L. COALSON
City Manager

CHRISTOPHER DUBE
Attorney

City of Waynesboro

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CITY COUNCIL
ALBERTA J. ANDERSON
RICHARD H. BYNE
BRENDA LEWIS
HERMAN BROWN
BILL TINLEY
WILLIE R. WILLIAMS

To: Vice Mayor Brown and the City Council
From: Jerry L. Coalson, City Manager
Date: November 22, 2016
Re: Proposed 2017 Budget

I respectfully submit to the Vice Mayor and Council the Budget for the calendar year 2017 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 2017 budget was prepared in the same manner as in prior years. Meetings were held with each department head to review the 2016 budget, their plans, and goals for 2017. 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 City Council for consideration. The document used to officially adopt the 2017 budget is proposed Ordinance 2017-1. If you have questions or concerns, please do not hesitate in calling.

Thanks!

City of Waynesboro
2017 Budgetary Highlights

- The total budget is $8,886,900, up by 4.1 percent from 2016.
- Natural gas prices remain low. The 2017 forecasted volume is 19 percent higher than 2016 forecasted volume. This increase in forecasted gas sales increased the 2017 proposed budget by $150,000.
- The LMIG grant and resurfacing expenditure of $50,000 is included in both the revenue section and in the Street Department budget.
- Proposed property tax millage rate to remain at 11 mills.
- Includes 3 percent COLA/merit increase for all employees.
- Medical insurance premiums will increase 2 percent from 2016.
- No utility or solid waste rate increases proposed at this time.
- See Capital Equipment Worksheet.
- Funds to work with Burke County to construct a splash pad at Citizens Park.
- Reserve / contingency funding of $300,000.
- 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.
- Proposed capital equipment purchases are $318,300.
- Two (2) significant changes are included in the budget concerning salaries. As discussed, additional funding for moving the starting pay for Police Officers' salary from $26,925 to $30,000 is included. As with all salary changes, this created the need to increase Sergeant's pay as well. This change caused a $38,000 increase in Police: Salaries line item. Lieutenant's pay did not require adjustment due to this change. Instead, three (3) of the four (4) Lieutenants fell into the issue of the second significant change in the budget concerning salaries. A change in the Fair Labor Standards Act that takes effect on December 31, 2016 will require an adjustment to every salaried employee making less than $47,476 annually. The City has a total of seven (7) salaried employees (three (3) of which are Lieutenants) that are below the minimum pay. According to the Department of Labor, the City has "plenty" of options to prevent violations of the new regulation.
    1. Convert these salaried employees to hourly and pay overtime for all hours over 40 each week,
    2. Increase their salary above the new threshold,
    3. Limit the employees' hours to 40 per week (which is the same as option number 1 and is not feasible for a department head or supervisor),
    4. Some combination of the above.

    In reality, employers have two (2) options, 1 and 2. Employers either pay these employees overtime or increase their salary over the threshold. For Waynesboro, it will be less expensive and send a better message to the employees to increase the pay above the threshold. This option will be less expensive than paying the overtime. The FLSA change caused an increase in Salaries account in several departments totaling $22,000.

ORDINANCE 2017-1
2017 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, 2017, AND ENDING DECEMBER 31, 2017.

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, 2017, 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	$872,300.00	$11,000.00	$883,300.00
Cemetery & Beautification	274,900.00	32,000.00	306,900.00
Fire	621,100.00	19,500.00	640,600.00
Gas	1,003,700.00	7,000.00	1,010,700.00
Maintenance	144,100.00	7,000.00	151,100.00
Planning & Development	270,900.00	100,000.00	370,900.00
Police	1,599,600.00	54,000.00	1,653,600.00
Solid Waste	690,800.00	0.00	690,800.00
Street	575,800.00	4,500.00	580,300.00
Waste Water Treatment	662,200.00	40,000.00	702,200.00
Water	813,200.00	43,300.00	856,500.00
SUB-TOTAL	7,528,600.00	318,300.00	7,846,900.00
Reserves	300,000.00	0.00	300,000.00
Debt Service	740,000.00	0.00	740,000.00
TOTAL	$8,568,600.00	$318,300.00	$8,886,900.00

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 $8,886,900.00.

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

(Signatures on following page)

Adopted this 19th day of December, 2016.

First Reading: December 5, 2016
Second Reading: December 19, 2016

Herman Brown
Vice Mayor

Attest:

Jerry L. Coalson
City Manager

GENERAL FUND

Departments:
Administration
Maintenance
Police
Fire
Streets
Beautification
Planning & Development

Account Id	Description	Adopted
100-00-0000-311100	PROPERTY TAXES - CURRENT	1,350,000.00
100-00-0000-311310	MOTOR VEHICLE TAXES	193,000.00
100-00-0000-311320	MOBILE HOME TAXES	3,000.00
100-00-0000-311340	INTANGIBLE RECORDING TAX	13,000.00
100-00-0000-311350	RAILROAD EQUIPMENT TAXES	3,400.00
100-00-0000-311500	TAX ERRORS AND RELEASES	1,000.00
100-00-0000-311600	REAL ESTATE TRANSFER TAX	7,000.00
100-00-0000-311710	FRANCHISE TAX - GA POWER	340,000.00
100-00-0000-311750	FRANCHISE TAX - CATV	62,000.00
100-00-0000-311760	FRANCHISE TAX - BELLSOUTH	29,000.00
100-00-0000-311790	FRANCHISE TAX - HSG AUTh	15,000.00
100-00-0000-313100	LOCAL OPTION SALES TAX	1,300,000.00
100-00-0000-314100	HOTEL/MOTEL OCC. TAX	115,000.00
100-00-0000-314200	ALCOHOLIC BEV EX TAX	175,000.00
100-00-0000-316100	BUSINESS LIC/ OCC TAX	68,000.00
100-00-0000-316110	REGULATORY FEE	200.00
100-00-0000-316111	ALCOHIC BEV. APP FEE	4,000.00
100-00-0000-316200	1% INSURANCE PREMIUM TAX	360,000.00
100-00-0000-316300	FINANCIAL INSTITUTION TAX	28,000.00
100-00-0000-319111	PENALTIES ON DEL TAXES	27,600.00
100-00-0000-319500	FIFA'S - DEL TAXES	0.00
100-00-0000-321220	INSURANCE LICENSES	15,000.00
100-00-0000-323100	BUILDING PERMITS	30,000.00
100-00-0000-323105	PERMITS	0.00
100-00-0000-323107	STORM WATER INSPECTION FEE	2,000.00
100-00-0000-341910	QUALIFYING FEES	1,000.00
100-00-0000-349100	CEMETERY LOTS SOLD	4,000.00
100-00-0000-349300	RETURN CHECK SVC CHARGE	1,000.00
100-00-0000-351100	FEES, FINES & FORFEITURES	139,000.00
100-00-0000-361000	INT INCOME ON INVESTMENTS	3,000.00
100-00-0000-389010	RECOVERY OF BAD DEBT	2,000.00
100-00-0000-389011	RECONNECT FEE	200.00
100-00-0000-389020	MISCELLANEOUS RECEIPTS	25,000.00
100-00-0000-389040	BUILDING RENTAL	5,000.00
100-00-0000-389059	DOG ADOPTION/FEES	300.00
100-00-0000-389061	LMIG GRANT	50,000.00
100-00-0000-392110	CITY PROPERTY SOLD	5,000.00
100-00-0000-392120	CITY EQUIP/VEHICLE SOLD	2,000.00
	Total General Fund Revenues	**4,378,700.00**

Account Id	Description	Adopted Budget
100-01-0000-000000	**ADMINISTRATION**	0
100-01-1400-531111	ELECTIONS EXPENSE	15,000.00
100-01-1510-511100	SALARIES	292,000.00
100-01-1510-512100	EMPLOYEE INSURANCE	60,000.00
100-01-1510-512200	EMPLOYEE SOCIAL SECURITY	22,200.00
100-01-1510-512400	EMPLOYEE RETIREMENT	17,600.00
100-01-1510-512700	WORKERS' COMP INS	6,000.00
100-01-1510-512900	OTHER EMPLOYEE BENEFITS	4,500.00
100-01-1510-521230	ACCOUNTING & AUDITING	44,000.00
100-01-1510-522220	REPAIRS & MAINT-EQUIP	1,000.00
100-01-1510-523200	COMMUNICATIONS	22,000.00
100-01-1510-523500	TRAVEL	14,000.00
100-01-1510-523610	DUES AND SUBSCRIPTIONS	4,500.00
100-01-1510-523700	TRAINING AND EDUCATION	10,000.00
100-01-1510-523920	BANK SERVICE CHARGES	6,000.00
100-01-1510-531110	OFFICE SUPPLIES	26,000.00
100-01-1510-531270	VEHICLE GASOLINE	1,700.00
100-01-1510-531710	OTR SUPPLIES / EXPEND	1,000.00
100-01-1510-542000	CAPITAL OUTLAY	11,000.00
100-01-1530-521220	LEGAL	45,000.00
100-01-1555-523100	LIAB& PROP INS	120,000.00
100-01-1565-522210	REPAIRS & MAINT - BLDG	4,000.00
100-01-1565-523910	OTHER SERVICES	84,000.00
100-01-1565-531120	MAINT & OPERAT SUPPLIES	1,500.00
100-01-1565-531230	UTILITIES	10,500.00
100-01-1570-572020	CHAMBER OF COMMERCE	6,000.00
100-01-1570-572030	CHAMBER TOURISM COMMIT	46,000.00
100-01-1595-523620	RDC EXPENSES	6,000.00
100-01-3930-572040	NATIONAL GUARD GRANT	600.00
100-01-6500-572030	LIBRARY GRANT	1,200.00
	Control Total	**883,300.00**

Account Id	Description	Adopted Budget
100-08-0000-000000	**MAINTENANCE**	0
100-08-4900-511100	SALARIES	84,000.00
100-08-4900-512100	EMPLOYEE INSURANCE	17,000.00
100-08-4900-512200	EMPLOYEE SOCIAL SECURITY	6,500.00
100-08-4900-512400	EMPLOYEE RETIREMENT	5,000.00
100-08-4900-512700	WORKERS' COMP INS	5,400.00
100-08-4900-512900	OTHER EMPLOYEE BENEFITS	2,500.00
100-08-4900-522210	REPAIRS & MAINT - BLDG	500.00
100-08-4900-522220	REPAIRS & MAINT - EQUIP	1,000.00
100-08-4900-523200	COMMUNICATION	500.00
100-08-4900-523910	OTHER SERVICES	1,000.00
100-08-4900-531110	OFFICE SUPPLIES	500.00
100-08-4900-531120	MAINT & OPER SUPPLIES	8,000.00
100-08-4900-531230	UTILITIES	11,000.00
100-08-4900-531270	VEHICLE GASOLINE	1,200.00
100-08-4900-542000	CAPITAL OUTLAY	7,000.00
	Control Total	**151,100.00**

Account Id	Description	Adopted Budget
100-10-0000-000000	**POLICE**	0
100-10-2650-521240	JUDICIAL-COURT FEES	15,000.00
100-10-3200-511100	SALARIES	969,000.00
100-10-3200-512100	EMPLOYEE INSURANCE	120,000.00
100-10-3200-512200	EMPLOYEE SOCIAL SECURITY	67,000.00
100-10-3200-512400	EMPLOYEE RETIREMENT	60,600.00
100-10-3200-512700	WORKERS' COMP INS	55,000.00
100-10-3200-512900	OTHER EMPLOYEE BENEFITS	5,500.00
100-10-3200-522210	REPAIRS & MAINT - BLDG	2,000.00
100-10-3200-522220	REPAIRS & MAINT - EQUIP	30,000.00
100-10-3200-523200	COMMUNICATIONS	58,000.00
100-10-3200-523500	TRAVEL	6,000.00
100-10-3200-523700	TRAINING AND EDUCATION	4,000.00
100-10-3200-523910	OTHER SERVICES	50,000.00
100-10-3200-531110	OFFICE SUPPLIES	4,000.00
100-10-3200-531120	MAINT & OPER SUPPLIES	7,000.00
100-10-3200-531130	K-9 EXPENSES	1,000.00
100-10-3200-531230	UTILITIES	10,000.00
100-10-3200-531270	VEHICLE GASOLINE	40,000.00
100-10-3200-531720	UNIFORMS	12,000.00
100-10-3200-542000	CAPITAL OUTLAY	54,000.00
100-10-3200-572100	GSCCCA	17,000.00
100-10-3200-572120	PEACE OFFICERS' TRAIN FD	6,000.00
100-10-3200-572130	GA CRIME VICTIMS FUND	6,000.00
100-10-3226-523930	INMATE HOUSING	40,000.00
100-10-3226-523940	PRISONER MEDICAL CARE	3,000.00
100-10-3260-541300	INDIGENT DEFENSE	5,500.00
100-10-3910-523910	ANIMAL CONTROL-OTHER SERVICES	2,000.00
100-10-3910-523950	DISPOSAL FEES	1,000.00
100-10-3910-531120	MAINT & OPER SUPPLIES	3,000.00
	Control Total	**1,653,600.00**

Account Id	Description	Adopted Budget
100-12-0000-000000	**FIRE**	0
100-12-3500-511100	SALARIES	321,600.00
100-12-3500-512100	EMPLOYEE INSURANCE	76,000.00
100-12-3500-512200	EMPLOYEE SOCIAL SECURITY	24,500.00
100-12-3500-512400	EMPLOYEE RETIREMENT	18,000.00
100-12-3500-512700	WORKERS' COMP INS	40,000.00
100-12-3500-512900	OTHER EMPLOYEE BENEFITS	2,800.00
100-12-3500-522210	REPAIRS & MAINT - BLDG	5,000.00
100-12-3500-522220	REPAIRS & MAINT - EQUIP	27,000.00
100-12-3500-523200	COMMUNICATIONS	11,000.00
100-12-3500-523500	TRAVEL	2,000.00
100-12-3500-523700	TRAINING AND EDUCATION	2,200.00
100-12-3500-523910	OTHER SERVICES	8,000.00
100-12-3500-531110	OFFICE SUPPLIES	4,000.00
100-12-3500-531120	MAINT & OPER SUPPLIES	7,500.00
100-12-3500-531230	UTILITIES	15,000.00
100-12-3500-531270	VEHICLE GASOLINE	8,000.00
100-12-3500-531720	UNIFORMS	15,000.00
100-12-3500-542000	CAPITAL OUTLAY	19,500.00
100-12-3500-582210	GMA LEASE PURCHASE PROG	33,500.00
	Control Total	**640,600.00**

Account Id	Description	Adopted Budget
100-13-0000-000000	**STREET**	0
100-13-4200-511100	SALARIES	168,900.00
100-13-4200-512100	EMPLOYEE INSURANCE	35,000.00
100-13-4200-512200	EMPLOYEE SOCIAL SECURITY	12,900.00
100-13-4200-512400	EMPLOYEE RETIREMENT	8,000.00
100-13-4200-512700	WORKERS' COMP INS	23,500.00
100-13-4200-512900	OTHER EMPLOYEE BENEFITS	5,000.00
100-13-4200-522210	REPAIRS & MAINT - BLDG	500.00
100-13-4200-522220	REPAIRS & MAINT - EQUIP	22,000.00
100-13-4200-523200	COMMUNICATIONS	6,000.00
100-13-4200-523500	TRAVEL	1,000.00
100-13-4200-523700	TRAINING AND EDUCATION	1,000.00
100-13-4200-523910	OTHER SERVICES	25,000.00
100-13-4200-531110	OFFICE SUPPLIES	3,000.00
100-13-4200-531120	MAINT & OPERATING SUPPLIES	30,000.00
100-13-4200-531130	CHEMICALS AND LIME	6,000.00
100-13-4200-531230	UTILITIES	23,000.00
100-13-4200-531270	VEHICLE GASOLINE	15,000.00
100-13-4200-541420	ST CONSTR & RESURFACING	50,000.00
100-13-4200-542000	CAPITAL OUTLAY	4,500.00
100-13-4260-531235	UTILITIES - STREET LIGHTS	140,000.00
	Control Total	**580,300.00**

Account Id	Description	Adopted Budget
100-14-0000-00000	**BEAUTIFICATION**	0
100-14-4950-511100	SALARIES	136,000.00
100-14-4950-512100	EMPLOYEE INSURANCE	38,000.00
100-14-4950-512200	EMPLOYEE SOCIAL SECURITY	10,400.00
100-14-4950-512400	EMPLOYEE RETIREMENT	6,000.00
100-14-4950-512700	WORKERS' COMP INS	7,000.00
100-14-4950-512900	OTHER EMPLOYEE BENEFITS	3,000.00
100-14-4950-522210	REPAIRS & MAINT - BLDG	500.00
100-14-4950-522220	REPAIRS & MAINT - EQUIP	14,000.00
100-14-4950-523200	COMMUNICATION	500.00
100-14-4950-523910	OTHER SERVICES	45,000.00
100-14-4950-531110	OFFICE SUPPLIES	500.00
100-14-4950-531120	MAINT & OPERATING SUPPLIES	10,000.00
100-14-4950-531270	VEHICLE GASOLINE	4,000.00
100-14-4950-542000	CAPITAL OUTLAY	32,000.00
	Control Total	**306,900.00**

Account Id	Description	Adopted Budget
100-15-0000-000000	**PLANNING & DEVELOPMENT**	0
100-15-7000-511100	SALARIES	137,700.00
100-15-7000-512100	EMPLOYEE INSURANCE	18,000.00
100-15-7000-512200	EMPLOYEE SOCIAL SECURITY	10,500.00
100-15-7000-512400	EMPLOYEE RETIREMENT	7,500.00
100-15-7000-512700	WORKERS' COMP INS	5,000.00
100-15-7000-512900	OTHER EMPLOYEE BENEFITS	1,500.00
100-15-7000-522210	REPAIRS & MAINT-BLDG	6,000.00
100-15-7000-522220	REPAIRS & MAINT-EQUIP	900.00
100-15-7000-523200	COMMUNICATIONS	9,600.00
100-15-7000-523500	TRAVEL	3,500.00
100-15-7000-523610	DUES AND SUBSCRIPTIONS	900.00
100-15-7000-523700	TRAINING AND EDUCATION	3,600.00
100-15-7000-523910	OTHER SERVICES	40,000.00
100-15-7000-531110	OFFICE SUPPLIES	3,000.00
100-15-7000-531120	MAINT & OPERAT SUPPLIES	500.00
100-15-7000-531230	UTILITIES	20,000.00
100-15-7000-531270	VEHICLE GASOLINE	2,400.00
100-15-7000-531710	OTR SUPPLIES/EXPEND	300.00
100-15-7000-542000	CAPITAL OUTLAY	100,000.00
	Control Total	**370,900.00**
	Total General Fund Expenditures	**4,586,700.00**
	General Fund Balance	**-208,000.00**

WATER / SEWER FUND

Departments:
Water
Waste Water Treatment / Sewer

Account Id	Description	Adopted
505-00-0000-344210	WATER REVENUE	1,120,000.00
505-00-0000-344211	WATER PENALTIES	52,000.00
505-00-0000-344214	WATER TAP	1,800.00
505-00-0000-344255	SEWER REVENUE	865,000.00
505-00-0000-344256	SEWER PENALTIES	0.00
505-00-0000-344258	SEWER TAP	1,500.00
505-00-0000-362000	SPLOST	65,000.00
	Total Water Sewer Fund Revenues	**2,105,300.00**

Account Id	Description	Adopted Budget
505-03-0000-000000	**WATER DEPARTMENT**	0
505-03-4440-511100	SALARIES	280,000.00
505-03-4440-512100	EMPLOYEE INSURANCE	21,100.00
505-03-4440-512200	EMPLOYEE SOCIAL SECURITY	21,000.00
505-03-4440-512400	EMPLOYEE RETIREMENT	13,000.00
505-03-4440-512700	WORKERS' COMP INS	18,100.00
505-03-4440-512900	OTHER EMPLOYEE BENEFITS	4,000.00
505-03-4440-521210	ENGINEERING FEES	3,000.00
505-03-4440-521310	TECH SERVICES & TEST	30,000.00
505-03-4440-522210	REPAIRS & MAINT - BLDG	4,000.00
505-03-4440-522220	REPAIRS & MAINT -EQUIP	18,000.00
505-03-4440-522230	REPAIRS & MAINT - SYSTEM	40,000.00
505-03-4440-522231	REPAIR & MAINT-SYS-FP	6,000.00
505-03-4440-522232	REPAIR & MAINT-SYS-6TH	6,000.00
505-03-4440-522233	REPAIR & MAINT-SYS-N25	6,000.00
505-03-4440-523200	COMMUNICATIONS	12,000.00
505-03-4440-523500	TRAVEL	4,500.00
505-03-4440-523700	TRAINING AND EDUCATION	3,000.00
505-03-4440-523910	OTHER SERVICES	60,000.00
505-03-4440-531110	OFFICE SUPPLIES	4,000.00
505-03-4440-531120	MAINT & OPER SUPPLIES	13,500.00
505-03-4440-531130	CHEMICALS AND LIME	105,000.00
505-03-4440-531230	UTILITIES	115,000.00
505-03-4440-531270	VEHICLE GASOLINE	12,000.00
505-03-4440-542000	CAPITAL OUTLAY	43,300.00
505-03-4440-574000	BAD DEBT EXPENSE	14,000.00
	Control Total	**856,500.00**

Account Id	Description	Adopted Budget
505-05-0000-000000	**SEWER AND DISPOSAL PLANT**	0
505-05-4330-531120	MAINT & OPER SUPPLIES	0.00
505-05-4330-531230	UTILITIES	0.00
505-05-4330-574000	BAD DEBT EXPENSE	12,000.00
	Control Total	**12,000.00**
505-06-0000-000000	**SEWER**	0
505-06-4330-521310	TECH SRV & TEST	640,000.00
505-06-4330-522230	REPAIRS & MAINT - SYSTEM	5,000.00
505-06-4330-523200	COMMUNICATIONS	1,200.00
505-06-4330-523910	OTHER SERVICES	4,000.00
505-06-4330-542000	CAPITAL OUTLAY	40,000.00
	Control Total	**690,200.00**
505-99-0000-000000	TRANSFER ACCOUNTS	0
505-99-8000-581310	DEBT SERVICE	740,000.00
505-99-9000-611130	WTR/SWR FUND RESERVE	150,000.00
	Control Total	**890,000.00**
	Total Water Sewer Fund Expenditures	**2,448,700.00**
	Water Sewer Fund Balance	**-343,400.00**

GAS FUND

Departments:
Gas

Account Id	Description	Adopted
515-00-0000-344410	GAS REVENUES	1,353,000.00
515-00-0000-344411	GAS PENALTIES	10,000.00
515-00-0000-344412	GAS-SALE OF TANKLESS HOT WTR HEATER	2,000.00
515-00-0000-344420	SOUTHERN NAT GAS-MARKET PROG	1,400.00
515-00-0000-344421	MUN GAS AUTHORITY REBATE	45,000.00
515-00-0000-344430	SALES ON INCENTIVE EQUIPMENT	1,500.00
515-00-0000-344435	HEAT PAYMENTS	0.00
	Total Gas Fund Revenues	**1,412,900.00**

Account Id	Description	Adopted Budget
515-02-0000-000000	**GAS DEPARTMENT**	0
515-02-4700-511100	SALARIES	150,000.00
515-02-4700-512100	EMPLOYEE INSURANCE	21,200.00
515-02-4700-512200	EMPLOYEE SOCIAL SECURITY	11,400.00
515-02-4700-512400	EMPLOYEE RETIREMENT	6,700.00
515-02-4700-512700	WORKERS' COMP INS	9,000.00
515-02-4700-512900	OTHER EMPLOYEE BENEFITS	3,200.00
515-02-4700-521210	ENGINEERING FEES	5,000.00
515-02-4700-521310	TECH SERVICES & TEST	25,000.00
515-02-4700-522210	REPAIRS & MAINT - BLDG	15,000.00
515-02-4700-522220	REPAIRS & MAINT -EQUIP	4,000.00
515-02-4700-522230	REPAIRS & MAINT - SYSTEM	30,000.00
515-02-4700-523200	COMMUNICATIONS	5,000.00
515-02-4700-523310	GAS INCENTIVES	20,000.00
515-02-4700-523500	TRAVEL	2,000.00
515-02-4700-523700	TRAINING AND EDUCATION	1,000.00
515-02-4700-523910	OTHER SERVICES	12,000.00
515-02-4700-531110	OFFICE SUPPLIES	1,000.00
515-02-4700-531120	MAINT &OPERATE SUPPLIES	3,500.00
515-02-4700-531230	UTILITIES	5,000.00
515-02-4700-531270	VEHICLE GASOLINE	2,200.00
515-02-4700-531520	MUN GAS AUTHORITY	657,000.00
515-02-4700-531711	H.E.A.T. PROGRAM	300.00
515-02-4700-542000	CAPITAL OUTLAY	7,000.00
515-02-4700-574000	BAD DEBT EXPENSE	3,000.00
515-02-4700-582210	GMA LEASE PURCH PROG	11,200.00
	Control Total	**1,010,700.00**
	Gas Fund Balance	**402,200.00**

SOLID WASTE FUND

Departments:
Solid Waste

Account Id	Description	Adopted
540-00-0000-344110	SOLID WASTE REVENUE	980,000.00
540-00-0000-344111	SOLID WASTE PENALTIES	10,000.00
	Total Solid Waste Fund Revenues	**990,000.00**

Account Id	Description	Adopted Budget
540-07-0000-000000	**SOLID WASTE**	0
540-07-4500-511100	SALARIES	179,500.00
540-07-4500-512100	EMPLOYEE INSURANCE	11,600.00
540-07-4500-512200	EMPLOYEE SOCIAL SECURITY	13,700.00
540-07-4500-512400	EMPLOYEE RETIREMENT	9,200.00
540-07-4500-512700	WORKERS' COMP INS	30,000.00
540-07-4500-512900	OTHER EMPLOYEE BENEFITS	4,000.00
540-07-4500-521210	ENGINEERING FEE	16,000.00
540-07-4500-522210	REPAIRS & MAINT - BLDG	1,000.00
540-07-4500-522220	REPAIRS & MAINT - EQUIP	60,000.00
540-07-4500-523200	COMMUNICATIONS	2,500.00
540-07-4500-523910	OTHER SERVICES	25,000.00
540-07-4500-523920	TIPPING FEES	175,000.00
540-07-4500-531120	MAINT & OPERATING SUPPLIES	12,000.00
540-07-4500-531270	VEHICLE GASOLINE	22,000.00
540-07-4500-582210	GMA LEASE PURCH PROG	60,500.00
540-07-8000-581310	OLD LANDFILL DEBT SERVICE	68,800.00
	Control Total	**690,800.00**
540-99-0000-000000	TRANSFER ACCOUNTS	0
540-99-9000-611130	SW FUND RESERVE	150,000.00
	Control Total	**150,000.00**
	Total Solid Waste Fund Expenditures	**840,800.00**
	Solid Waste Fund Balance	**149,200.00**

Budget Summary				Balance
General Fund				
	Property Taxes	1,350,000		
	Other General Fund Revenues	3,028,700		
	Total General Fund Revenues		4,378,700	
	Administration	883,300		
	Maintenance	151,100		
	Police	1,653,600		
	Fire	640,600		
	Streets	580,300		
	Beautification	306,900		
	Planning & Development	370,900		
	Reserves	0		
	Total General Fund Expenses		4,586,700	
	General Fund Balance			-$208,000
Gas				
	Gas Revenues		1,412,900	
	Gas Expenses	1,010,700		
	Gas Fund Reserve	0		
	Total Gas Fund Expenses		1,010,700	
	Gas Fund Balance			$402,200
Water/Sewer				
	Water	1,173,800		
	Sewer	866,500		
	SPLOST	65,000		
	Total Water/Sewer Revenues		2,105,300	
	Water	856,500		
	Sewer	702,200		
	Debt Service	740,000		
	Water Sewer Fund Reserve	150,000		
	Total Water/Sewer Expenses		2,448,700	
	Water/Sewer Fund Balance			-$343,400
Solid Waste				
	Solid Waste Revenues		990,000	
	Solid Waste Expenses	690,800		
	Solid Waste Fund Reserve	150,000		
	Total Solid Waste Expenses		840,800	
	Solid Waste Fund Balance			$149,200
Total Budget			$8,886,900	$0

Capital Equipment Worksheet

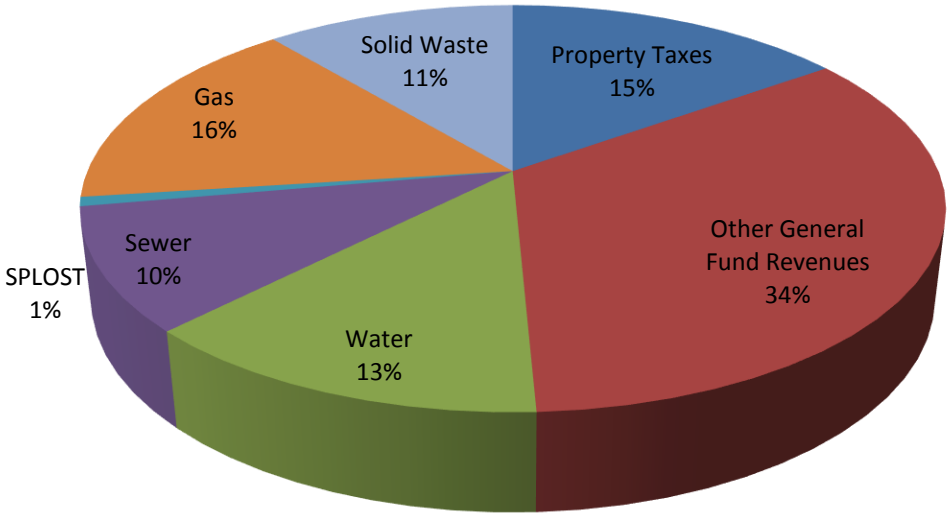
Description	Notes	Requested	Included	Approved
Administration				
Digital Tourism Signage		50,000	0	0
Flat Screen for Council Room		2,500	2,500	2,500
Message board Flat Screen in Lobby		1,000	1,000	1,000
Laptop and desktop PCs (5)		7,500	7,500	7,500
		61,000	11,000	11,000
Gas				
Backhoe (1/3), Split Wtr and Gas		38,000	0	0
AMR transmitters		180,000	0	0
Personal computer (1)		2,000	2,000	2,000
Air Compressor (1/2)		12,000	5,000	5,000
		232,000	7,000	7,000
Water				
Air compressor (1/2)		12,000	5,000	5,000
Backhoe (1/3), Split Wtr and Gas		38,000	0	0
Truck, F150 Ext Cab 4x4 Gasoline		38,300	38,300	38,300
Truck, F250 Ext Cab Diesel		45,200	0	0
		133,500	43,300	43,300
Sewer/DP				
Ford F250 4x4		45,000	40,000	40,000
		45,000	40,000	40,000
Solid Waste				
Roll-off Truck		40,000	0	0
		40,000	0	0
Maintenance				
Scanner		6,000	6,000	6,000
Cool fan		3,500	0	0
Used Service Truck		30,000	0	0
Hand tools		2,000	1,000	1,000
		41,500	7,000	7,000
Police				
Patrol Cars (2)		60,000	30,000	30,000
Personal Computers, Desk Top (4)		8,000	8,000	8,000
Personal Computers, In-Car Lap Tops (4)		8,000	8,000	8,000
Radios (10)		10,000	8,000	8,000
		86,000	54,000	54,000
Fire				
Thermal imaging camera		6,500	6,500	6,500
Ice machine		4,000	4,000	4,000
Table for State Software		2,000	2,000	2,000

Capital Equipment Worksheet Continued

Fire Hose	7,000	7,000	7,000
	19,500	19,500	19,500
Streets			
Street sweeper	220,000	0	0
Tamp (jumping jack)	2,500	0	0
Air compressor for service truck	2,500	2,500	2,500
Message Board for lobby	2,000	2,000	2,000
Backhoe (1/3), Split Wtr and Gas	38,000	0	0
	265,000	4,500	4,500
Cemetery/Beautification			
F250 Pick-up truck (Used)	20,000	20,000	20,000
Enclosed equipment trailer	8,000	8,000	8,000
F150 Pick-up truck (Used)	15,000	0	0
Weed trimmers, chainsaw and blowers	4,000	4,000	4,000
Large Kubota mower	14,500	0	0
	61,500	32,000	32,000
Planning & Development			
Splash Pad	150,000	100,000	100,000
	150,000	100,000	100,000
Total Capital Equipment	1,135,000	318,300	318,300

Graphs:

Revenues



Expenditures

