2018 Budget

City of Waynesboro



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

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GREGORY A. CARSWELL, JR
Mayor

JERRY L. COALSON
City Manager

CHRISTOPHER DUBE
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City of Waynesboro

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CITY COUNCIL
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BRENDA LEWIS
BILL TINLEY
WILLIE R. WILLIAMS

To: Mayor Carswell and the City Council
From: Jerry L. Coalson, City Manager
Date: November 14, 2017
Re: Proposed 2018 Budget

I respectfully submit to the Mayor and Council the Budget for the calendar year 2018 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 the Georgia Department of Human Resources for Burke County Family Connections. The City also receives proceeds from a Special Local Option Sales Tax and Transportation Special Local Option Sales Tax. These funds are not reported as part of the City's operating budget.

The 2018 budget was prepared in the same manner as in prior years. Meetings were held with each department head to review the 2017 budget, their plans, and goals for 2018. 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. 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 2018 budget is proposed Ordinance 2018-1. If you have questions or concerns, please do not hesitate in calling.

Thanks!

City of Waynesboro
2018 Budgetary Highlights

- The total budget is $8,911,700, up by 0.3 percent from 2017.
- Natural gas prices remain low. The 2018 forecasted volume is 15 percent less than 2017 estimated volume. This decrease in forecasted gas sales decreased the 2018 proposed budget by $138,000.
- The LMIG grant and resurfacing expenditure of $74,700 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 except Police and Fire. Police and Fire will be based on the 2018 Salaries Worksheet.
- Medical insurance premiums will increase 6 percent from 2016.
- No utility or solid waste rate increases proposed at this time.
- Proposed capital equipment purchase total $232,400.
- Funds to work with Burke County to construct a splash pad at Citizens Park have been removed for 2018. Burke County anticipates construction of an aquatic center to begin in 2019.
- Reserve / contingency funding of $300,000.

ORDINANCE 2018-01
2018 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, 2018, AND ENDING DECEMBER 31, 2018.

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, 2018, the amounts in the following sections are 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	$966,600.00	$0.00	$966,600.00
Cemetery & Beautification	300,400.00	56,500.00	356,900.00
Fire	616,100.00	21,100.00	637,200.00
Gas	1,007,800.00	25,500.00	1,033,300.00
Maintenance	160,400.00	4,800.00	165,200.00
Planning & Development	267,300.00	0.00	267,300.00
Police	1,676,200.00	63,400.00	1,739,600.00
Solid Waste	661,300.00	52,600.00	713,900.00
Street	644,300.00	8,500.00	652,800.00
Waste Water Treatment	677,200.00	0.00	677,200.00
Water	776,600.00	0.00	776,600.00
SUB-TOTAL	7,754,200.00	232,400.00	7,986,600.00
Reserves	300,000.00	0.00	300,000.00
Debt Service	625,100.00	0.00	625,100.00
TOTAL	$8,679,300.00	$232,400.00	$8,911,700.00

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

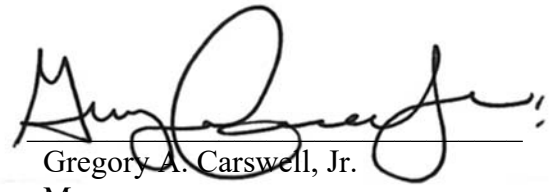
Section 4. That for the said fiscal year, the anticipated revenues for the City of Waynesboro is $8,911,700.00.

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

(Signatures on following page)

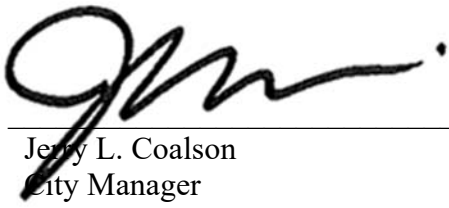
Adopted this 4th day of December, 2017.

First Reading: November 20, 2017
Second Reading: December 4, 2017



Gregory A. Carswell, Jr.
Mayor

Attest:



Jerry L. Coalson
City Manager

GENERAL FUND

Departments:
Administration
Maintenance
Police
Fire
Streets
Beautification
Planning & Development

Account Number	Account Description	2018 Budget	2017 Budget
	REVENUES		
100-00-0000-311100	PROPERTY TAXES - CURRENT	$1,390,200	$1,350,000
100-00-0000-311310	MOTOR VEHICLE TAXES	175,000	193,000
100-00-0000-311320	MOBILE HOME TAXES	3,000	3,000
100-00-0000-311340	INTANGIBLE RECORDING TAX	19,000	13,000
100-00-0000-311350	RAILROAD EQUIPMENT TAXES	3,400	3,400
100-00-0000-311500	TAX ERRORS AND RELEASES	0	1,000
100-00-0000-311600	REAL ESTATE TRANSFER TAX	4,700	7,000
100-00-0000-311710	FRANCHISE TAX - GA POWER	335,000	340,000
100-00-0000-311750	FRANCHISE TAX - CATV	62,000	62,000
100-00-0000-311760	FRANCHISE TAX - BELLSOUTH	28,000	29,000
100-00-0000-311790	FRANCHISE TAX - HSG AUTH	15,000	15,000
100-00-0000-313100	LOCAL OPTION SALES TAX	1,300,000	1,300,000
100-00-0000-314100	HOTEL/MOTEL OCC. TAX	172,000	115,000
100-00-0000-314200	ALCOHOLIC BEV EX TAX	170,000	175,000
100-00-0000-316100	BUSINESS LIC/ OCC TAX	60,000	68,000
100-00-0000-316110	REGULATORY FEE	500	200
100-00-0000-316111	ALCOHIC BEV. APP FEE	0	4,000
100-00-0000-316200	1% INSURANCE PREMIUM TAX	390,000	360,000
100-00-0000-316300	FINANCIAL INSTITUTION TAX	28,000	28,000
100-00-0000-319111	PENALTIES ON DEL TAXES	27,000	27,600
100-00-0000-319112	INTEREST ON DEL TAXES	0	0
100-00-0000-319113	EXEC FEES-DEL TAXES	0	0
100-00-0000-319114	ATTORNEY FEES-DEL TAXES	0	0
100-00-0000-319400	PENALTIES ON BUSINESS LICENSES	0	0
100-00-0000-319500	FIFA'S - DEL TAXES	500	0
100-00-0000-319501	PROPERTY TAX - ADS	0	0
100-00-0000-321100	BEER AND WINE LICENSES	0	0
100-00-0000-321220	INSURANCE LICENSES	15,000	15,000
100-00-0000-323100	BUILDING PERMITS	40,000	30,000
100-00-0000-323105	PERMITS	0	0
100-00-0000-323107	STORM WATER INSPECTION FEE	0	2,000
100-00-0000-331110	LLEBG FUNDS	0	0
100-00-0000-334113	FEMA GRANTS	0	0
100-00-0000-334115	LOCAL ASSISTANCE GRANT	0	0
100-00-0000-335100	HOMEOWNERS TX REL GRT	0	0
100-00-0000-341910	QUALIFYING FEES	0	1,000
100-00-0000-349100	CEMETERY LOTS SOLD	3,300	4,000
100-00-0000-349300	RETURN CHECK SVC CHARGE	0	1,000
100-00-0000-349310	PENALTIES FOR UTILITIES	0	0
100-00-0000-351100	FEES, FINES & FORFEITURES	165,000	139,000
100-00-0000-351110	U.S. DEPARTMENT OF JUSTICE	0	0
100-00-0000-351360	SALE OF SEIZED ASSETS	0	0
100-00-0000-361000	INT INCOME ON INVESTMENTS	2,500	3,000
100-00-0000-371100	CONTRIBUTIONS-FIAMM	0	0
100-00-0000-371200	CONTRIBUTIONS	0	0
100-00-0000-389010	RECOVERY OF BAD DEBT	2,000	2,000
100-00-0000-389011	RECONNECT FEE	0	200
100-00-0000-389020	MISCELLANEOUS RECEIPTS	25,000	25,000

100-00-0000-389021	DHR-OLD LANDFILL REIM.	0	0
100-00-0000-389022	OTHER GRANT REVENUE	0	0
100-00-0000-389023	VENDING MACHINE REVENUE	0	0
100-00-0000-389024	OTHER SERVICE REVENUE	0	0
100-00-0000-389030	OVER AND SHORT	0	0
100-00-0000-389040	BUILDING RENTAL	13,000	5,000
100-00-0000-389045	HSNG AUTHORITY OFFICERS SALARY	0	0
100-00-0000-389050	COURT TECHNOLOGY FEE	0	0
100-00-0000-389055	DOJ COP GRANT PROCEEDS	0	0
100-00-0000-389056	DOJ PROCEEDS	0	0
100-00-0000-389057	GOV OFF. HIGH SAFETY GRANT	0	0
100-00-0000-389059	DOG ADOPTION/FEES	500	300
100-00-0000-389061	LMIG GRANT	74,700	50,000
100-00-0000-392110	CITY PROPERTY SOLD	0	5,000
100-00-0000-392120	CITY EQUIP/VEHICLE SOLD	2,000	2,000
	Total Revenues	**$4,526,300**	**$4,378,700**

Account Number	Account Description	2018 Budget	2017 Budget
	EXPENDITURES		
100-01-0000-000000	ADMINISTRATION		
100-01-1400-531111	ELECTIONS EXPENSE	0	15,000
100-01-1510-511100	SALARIES	350,000	292,000
100-01-1510-512100	EMPLOYEE INSURANCE	68,000	60,000
100-01-1510-512105	EMPLOYEE INS DEDUCTIBLE	0	0
100-01-1510-512110	EMPLOYEE INSURANCE ADJUSTMENT	0	0
100-01-1510-512200	EMPLOYEE SOCIAL SECURITY	22,000	22,200
100-01-1510-512400	EMPLOYEE RETIREMENT	19,100	17,600
100-01-1510-512700	WORKERS' COMP INS	7,500	6,000
100-01-1510-512900	OTHER EMPLOYEE BENEFITS	4,500	4,500
100-01-1510-521210	ENGINEERING	0	0
100-01-1510-521230	ACCOUNTING & AUDITING	45,000	44,000
100-01-1510-522220	REPAIRS & MAINT-EQUIP	3,000	1,000
100-01-1510-523200	COMMUNICATIONS	24,000	22,000
100-01-1510-523500	TRAVEL	17,000	14,000
100-01-1510-523610	DUES AND SUBSCRIPTIONS	6,000	4,500
100-01-1510-523700	TRAINING AND EDUCATION	13,000	10,000
100-01-1510-523920	BANK SERVICE CHARGES	8,000	6,000
100-01-1510-523921	BANK SERVICE CHARGE-PAYROLL	0	0
100-01-1510-531110	OFFICE SUPPLIES	26,000	26,000
100-01-1510-531270	VEHICLE GASOLINE	1,700	1,700
100-01-1510-531710	OTR SUPPLIES / EXPEND	1,400	1,000
100-01-1510-531799	DO NOT USE (Other supplies)	0	0
100-01-1510-542000	CAPITAL OUTLAY	0	11,000
100-01-1510-574000	BAD DEBT EXPENSE	0	0
100-01-1510-581210	CAPITAL LEASE-COMPUTER	0	0
100-01-1510-581211	ADMIN-CAP LEASE INT-COMP	0	0
100-01-1510-581212	ADMIN-CAP LEASE PRIN-COMP	0	0
100-01-1510-582210	CAPITAL LEASE-INTEREST	0	0
100-01-1510-582320	INTEREST	8,000	0
100-01-1510-582420	CONTINGENCY	0	0
100-01-1510-999910	DON'T USE - CHAMBER HOT/MOT	0	0
100-01-1510-999930	COMMUNITY DEVEL/PROM	0	0
100-01-1530-521220	LEGAL	40,000	45,000
100-01-1555-523100	LIAB& PROP INS	120,000	120,000
100-01-1565-522210	REPAIRS & MAINT - BLDG	5,000	4,000
100-01-1565-523910	OTHER SERVICES	84,000	84,000
100-01-1565-531120	MAINT & OPERAT SUPPLIES	1,000	1,500
100-01-1565-531230	UTILITIES	10,000	10,500
100-01-1570-572020	CHAMBER OF COMMERCE	6,000	6,000
100-01-1570-572030	CHAMBER TOURISM COMMIT	68,000	46,000
100-01-1595-523620	RDC EXPENSES	6,000	6,000
100-01-1595-523630	ADMIN-TOURISM-BLDG RENOV	0	0
100-01-1595-523640	ADMIN-MISCELLANOUS EXPENSE	0	0
100-01-3930-572040	NATIONAL GUARD GRANT	600	600
100-01-5500-572050	HUMAN RELATIONS COMMITTEE	0	0
100-01-6100-572010	RECREATION DEPARTMENT	0	0
100-01-6500-572030	LIBRARY GRANT	1,800	1,200

100-01-8000-581310	REVOLVING LOAN DEBT SVC	0	0
100-01-8000-581311	ADMIN-INT REVOLV LOAN FUND	0	0
100-01-8000-581312	PRINC-REVOLVE LOAN	0	0
100-01-8000-581313	PENALTIES & INTEREST	0	0
100-01-8000-581399	DO NOT USE (Revolv Loan Fund Debt	0	0
	Totals	**$966,600**	**$883,300**

Account Number	Account Description	2018 Budget	2017 Budget
100-08-0000-000000	MAINTENANCE		
100-08-1555-523100	LIABILITY & PROPERTY INSURANCE	0	0
100-08-4900-511100	SALARIES	89,200	84,000
100-08-4900-512100	EMPLOYEE INSURANCE	21,500	17,000
100-08-4900-512105	EMPLOYEE INS DEDUCTIBLE	0	0
100-08-4900-512200	EMPLOYEE SOCIAL SECURITY	6,800	6,500
100-08-4900-512400	EMPLOYEE RETIREMENT	5,500	5,000
100-08-4900-512700	WORKERS' COMP INS	4,700	5,400
100-08-4900-512900	OTHER EMPLOYEE BENEFITS	2,500	2,500
100-08-4900-522210	REPAIRS & MAINT - BLDG	1,000	500
100-08-4900-522220	REPAIRS & MAINT - EQUIP	1,000	1,000
100-08-4900-523200	COMMUNICATION	1,200	500
100-08-4900-523700	TRAINING AND EDUCATION	0	0
100-08-4900-523910	OTHER SERVICES	1,000	1,000
100-08-4900-531110	OFFICE SUPPLIES	500	500
100-08-4900-531120	MAINT & OPER SUPPLIES	12,000	8,000
100-08-4900-531230	UTILITIES	12,000	11,000
100-08-4900-531270	VEHICLE GASOLINE	1,500	1,200
100-08-4900-531710	OTR SUPPLIES / EXPEND	0	0
100-08-4900-542000	CAPITAL OUTLAY	4,800	7,000
	Totals	**$165,200**	**$151,100**

Account Number	Account Description	2018 Budget	2017 Budget
100-10-0000-000000	POLICE		
100-10-1555-523100	LIABILITY & PROPERTY INSURANCE	0	0
100-10-2650-521240	JUDICIAL-COURT FEES	0	15,000
100-10-3200-511100	SALARIES	1,085,000	969,000
100-10-3200-512100	EMPLOYEE INSURANCE	110,000	120,000
100-10-3200-512105	EMPLOYEE INS DEDUCTIBLE	0	0
100-10-3200-512200	EMPLOYEE SOCIAL SECURITY	82,700	67,000
100-10-3200-512400	EMPLOYEE RETIREMENT	67,500	60,600
100-10-3200-512700	WORKERS' COMP INS	42,000	55,000
100-10-3200-512900	OTHER EMPLOYEE BENEFITS	5,500	5,500
100-10-3200-522210	REPAIRS & MAINT - BLDG	5,000	2,000
100-10-3200-522220	REPAIRS & MAINT - EQUIP	36,000	30,000
100-10-3200-523200	COMMUNICATIONS	58,000	58,000
100-10-3200-523500	TRAVEL	7,000	6,000
100-10-3200-523700	TRAINING AND EDUCATION	4,000	4,000
100-10-3200-523910	OTHER SERVICES	28,000	50,000
100-10-3200-523920	GOV OFF HWY SAFETY GRANT	0	0
100-10-3200-531110	OFFICE SUPPLIES	4,000	4,000
100-10-3200-531120	MAINT & OPER SUPPLIES	7,000	7,000
100-10-3200-531130	K-9 EXPENSES	1,000	1,000
100-10-3200-531230	UTILITIES	9,000	10,000
100-10-3200-531270	VEHICLE GASOLINE	38,000	40,000
100-10-3200-531710	OTR SUPPLIES / EXPEND	0	0
100-10-3200-531720	UNIFORMS	10,000	12,000
100-10-3200-531799	DO NOT USE (Other supplies)	0	0
100-10-3200-542000	CAPITAL OUTLAY	63,400	54,000
100-10-3200-572100	GSCCCA	17,000	17,000
100-10-3200-572110	PEACE OFFICERS' ANNUITY	0	0
100-10-3200-572120	PEACE OFFICERS' TRAIN FD	5,000	6,000
100-10-3200-572130	GA CRIME VICTIMS FUND	5,000	6,000
100-10-3200-572140	BRAIN & SPINAL INJURY TRUST FD	0	0
100-10-3200-582210	GMA LEASE PURCH PROG	0	0
100-10-3200-999940	DO NOT USE (radio maintenance)	0	0
100-10-3226-523930	INMATE HOUSING	38,000	40,000
100-10-3226-523940	PRISONER MEDICAL CARE	1,000	3,000
100-10-3260-541300	INDIGENT DEFENSE	5,500	5,500
100-10-3910-523910	ANIMAL CONTROL-OTHER SERVICES	3,000	2,000
100-10-3910-523950	DISPOSAL FEES	500	1,000
100-10-3910-531120	MAINT & OPER SUPPLIES	1,500	3,000
100-10-3910-542000	CAPITAL OUTLAY-ANIMAL CONTROL	0	0
100-10-3910-999945	DO NOT USE (Animal Control Expense	0	0
100-10-8000-581310	REVOLVING LOAN DEBT SVC	0	0
100-10-8000-581311	SPECIAL /DRUG ACCOUNT	0	0
100-10-8000-581312	PRINC-REVOLVE LOAN FUNC	0	0
100-10-8000-581313	INTEREST-REVOLVING LOAN FUND	0	0
	Totals	**$1,739,600**	**$1,653,600**

Account Number	Account Description	2018 Budget	2017 Budget
100-12-0000-000000	FIRE		
100-12-1555-523100	LIABILITY & PROPERTY INSURANCE	0	0
100-12-3500-511100	SALARIES	346,000	321,600
100-12-3500-512100	EMPLOYEE INSURANCE	70,500	76,000
100-12-3500-512105	EMPLOYEE INS DEDUCTIBLE	0	0
100-12-3500-512200	EMPLOYEE SOCIAL SECURITY	26,200	24,500
100-12-3500-512400	EMPLOYEE RETIREMENT	19,400	18,000
100-12-3500-512700	WORKERS' COMP INS	27,000	40,000
100-12-3500-512900	OTHER EMPLOYEE BENEFITS	2,800	2,800
100-12-3500-522210	REPAIRS & MAINT - BLDG	5,000	5,000
100-12-3500-522220	REPAIRS & MAINT - EQUIP	25,000	27,000
100-12-3500-523200	COMMUNICATIONS	7,000	11,000
100-12-3500-523500	TRAVEL	2,000	2,000
100-12-3500-523700	TRAINING AND EDUCATION	2,200	2,200
100-12-3500-523910	OTHER SERVICES	7,000	8,000
100-12-3500-531110	OFFICE SUPPLIES	4,000	4,000
100-12-3500-531120	MAINT & OPER SUPPLIES	7,500	7,500
100-12-3500-531230	UTILITIES	14,000	15,000
100-12-3500-531270	VEHICLE GASOLINE	7,000	8,000
100-12-3500-531710	OTHER SUPPLIES / EXPEND	0	0
100-12-3500-531720	UNIFORMS	10,000	15,000
100-12-3500-541300	BUILDING RENOVATION	0	0
100-12-3500-542000	CAPITAL OUTLAY	21,100	19,500
100-12-3500-582210	GMA LEASE PURCHASE PROG	33,500	33,500
100-12-3500-582211	FIRE-CAP LEASE PMT-INTEST	0	0
100-12-3500-582212	FIRE-CAP LEASE PMT-PRINC	0	0
100-12-3500-999940	DO NOT USE (radio maintenance)	0	0
100-12-3520-581230	CAPITAL LEASE PRINC	0	0
100-12-3570-541300	BUILDING RENOVATION	0	0
	Totals	**$637,200**	**$640,600**

Account Number	Account Description	2018 Budget	2017 Budget
100-13-0000-000000	STREET		
100-13-1555-523100	LIABILITY & PROPERTY INSURANCE	0	0
100-13-4200-511100	SALARIES	214,300	168,900
100-13-4200-512100	EMPLOYEE INSURANCE	18,500	35,000
100-13-4200-512105	EMPLOYEE INS DEDUCTIBLE	0	0
100-13-4200-512200	EMPLOYEE SOCIAL SECURITY	16,300	12,900
100-13-4200-512400	EMPLOYEE RETIREMENT	12,000	8,000
100-13-4200-512700	WORKERS' COMP INS	17,000	23,500
100-13-4200-512900	OTHER EMPLOYEE BENEFITS	5,000	5,000
100-13-4200-521210	ENGINEERING FEES	0	0
100-13-4200-522210	REPAIRS & MAINT - BLDG	2,000	500
100-13-4200-522220	REPAIRS & MAINT - EQUIP	25,000	22,000
100-13-4200-523200	COMMUNICATIONS	8,000	6,000
100-13-4200-523500	TRAVEL	1,000	1,000
100-13-4200-523700	TRAINING AND EDUCATION	1,000	1,000
100-13-4200-523910	OTHER SERVICES	33,000	25,000
100-13-4200-531110	OFFICE SUPPLIES	3,000	3,000
100-13-4200-531120	MAINT & OPERATING SUPPLIES	40,000	30,000
100-13-4200-531130	CHEMICALS AND LIME	4,000	6,000
100-13-4200-531230	UTILITIES	38,000	23,000
100-13-4200-531270	VEHICLE GASOLINE	16,000	15,000
100-13-4200-531710	OTHER SUPPLIES / EXPEND	200	0
100-13-4200-541420	ST CONSTR & RESURFACING	75,000	50,000
100-13-4200-542000	CAPITAL OUTLAY	8,500	4,500
100-13-4200-582210	GMA LEASE PURCH PROG	0	0
100-13-4200-582211	CAP LEASE PMT INT	0	0
100-13-4200-582212	CAPT LEASE PMT PRIN	0	0
100-13-4250-541410	STORM DRAIN CONSTRUCTION	0	0
100-13-4260-531235	UTILITIES - STREET LIGHTS	115,000	140,000
	Totals	**$652,800**	**$580,300**

Account Number	Account Description	2018 Budget	2017 Budget
100-14-0000-00000	BEAUTIFICATION		
100-14-1555-523100	LIABILITY & PROPERTY INSURANCE	0	0
100-14-4950-511100	SALARIES	160,000	136,000
100-14-4950-512100	EMPLOYEE INSURANCE	50,000	38,000
100-14-4950-512105	EMPLOYEE INS DEDUCTIBLE	0	0
100-14-4950-512200	EMPLOYEE SOCIAL SECURITY	12,200	10,400
100-14-4950-512400	EMPLOYEE RETIREMENT	10,000	6,000
100-14-4950-512700	WORKERS' COMP INS	2,000	7,000
100-14-4950-512900	OTHER EMPLOYEE BENEFITS	3,500	3,000
100-14-4950-522210	REPAIRS & MAINT - BLDG	1,500	500
100-14-4950-522220	REPAIRS & MAINT - EQUIP	11,000	14,000
100-14-4950-523200	COMMUNICATION	400	500
100-14-4950-523700	TRAINING AND EDUCATION	0	0
100-14-4950-523910	OTHER SERVICES	33,000	45,000
100-14-4950-531110	OFFICE SUPPLIES	300	500
100-14-4950-531120	MAINT & OPERATING SUPPLIES	10,000	10,000
100-14-4950-531230	UTILITIES	0	0
100-14-4950-531270	VEHICLE GASOLINE	6,000	4,000
100-14-4950-531710	OTHER SUPPLIES / EXPEND	500	0
100-14-4950-542000	CAPITAL OUTLAY	56,500	32,000
	Totals	**$356,900**	**$306,900**

Account Number	Account Description	2018 Budget	2017 Budget
100-15-0000-000000	PLANNING & DEVELOPMENT		
100-15-4970-512400	EMPLOYEE RETIREMENT	0	0
100-15-7000-511100	SALARIES	141,900	137,700
100-15-7000-512100	EMPLOYEE INSURANCE	15,000	18,000
100-15-7000-512105	EMPLOYEE INS DEDUCTIBLE	0	0
100-15-7000-512200	EMPLOYEE SOCIAL SECURITY	11,000	10,500
100-15-7000-512400	EMPLOYEE RETIREMENT	8,800	7,500
100-15-7000-512700	WORKERS' COMP INS	4,500	5,000
100-15-7000-512900	OTHER EMPLOYEE BENEFITS	1,500	1,500
100-15-7000-522210	REPAIRS & MAINT-BLDG	10,000	6,000
100-15-7000-522220	REPAIRS & MAINT-EQUIP	1,200	900
100-15-7000-523200	COMMUNICATIONS	9,000	9,600
100-15-7000-523500	TRAVEL	4,000	3,500
100-15-7000-523610	DUES AND SUBSCRIPTIONS	900	900
100-15-7000-523700	TRAINING AND EDUCATION	3,600	3,600
100-15-7000-523910	OTHER SERVICES	33,000	40,000
100-15-7000-531110	OFFICE SUPPLIES	900	3,000
100-15-7000-531120	MAINT & OPERAT SUPPLIES	300	500
100-15-7000-531230	UTILITIES	19,000	20,000
100-15-7000-531270	VEHICLE GASOLINE	2,400	2,400
100-15-7000-531710	OTR SUPPLIES/EXPEND	300	300
100-15-7000-542000	CAPITAL OUTLAY	0	100,000
	Total	**$267,300**	**$370,900**
	Total Expenditures	**$4,785,600**	**$4,586,700**
	Fund Balance	**-$259,300**	**-$208,000**

WATER / SEWER FUND

Departments:
Water
Waste Water Treatment / Sewer

Account Number	Account Description	2018 Budget	2017 Budget
	REVENUES		
505-00-0000-344210	WATER REVENUE	1,075,000	1,120,000
505-00-0000-344211	WATER PENALTIES	34,000	52,000
505-00-0000-344213	WATER INSTALLATION	0	0
505-00-0000-344214	WATER TAP	1,000	1,800
505-00-0000-344215	WATER BAD DEBT RECOVERIES	0	0
	Total Water Revenues	$1,110,000	$1,173,800
505-00-0000-344255	SEWER REVENUE	858,000	865,000
505-00-0000-344256	SEWER PENALTIES	30,000	0
505-00-0000-344257	SEWER INSTALLATION	0	0
505-00-0000-344258	SEWER TAP	2,000	1,500
	Total Sewer Revenues	$890,000	$866,500
505-00-0000-349300	RETURN CHECK SVC CHARGE	0	0
505-00-0000-361000	INTEREST INCOME ON INVESTMENTS	0	0
505-00-0000-361100	GEFA GRANT REVENUE	0	0
505-00-0000-362000	SPLOST	0	65,000
	Total Other Revenues	$0	$65,000
	Total Revenues	$2,000,000	$2,105,300

Account Number	Account Description	2018 Budget	2017 Budget
	EXPENDITURES		
505-03-0000-000000	WATER DEPARTMENT		
505-03-4440-511100	SALARIES	259,800	280,000
505-03-4440-512100	EMPLOYEE INSURANCE	15,000	21,100
505-03-4440-512105	EMPLOYEE INS DEDUCTIBLE	0	0
505-03-4440-512200	EMPLOYEE SOCIAL SECURITY	19,800	21,000
505-03-4440-512400	EMPLOYEE RETIREMENT	16,000	13,000
505-03-4440-512700	WORKERS' COMP INS	13,000	18,100
505-03-4440-512900	OTHER EMPLOYEE BENEFITS	4,000	4,000
505-03-4440-521210	ENGINEERING FEES	2,000	3,000
505-03-4440-521310	TECH SERVICES & TEST	30,000	30,000
505-03-4440-522210	REPAIRS & MAINT - BLDG	8,000	4,000
505-03-4440-522220	REPAIRS & MAINT -EQUIP	18,000	18,000
505-03-4440-522230	REPAIRS & MAINT - SYSTEM	28,000	40,000
505-03-4440-522231	REPAIR & MAINT-SYS-FP	4,000	6,000
505-03-4440-522232	REPAIR & MAINT-SYS-6TH	9,000	6,000
505-03-4440-522233	REPAIR & MAINT-SYS-N25	9,000	6,000
505-03-4440-523200	COMMUNICATIONS	14,000	12,000
505-03-4440-523500	TRAVEL	4,000	4,500
505-03-4440-523700	TRAINING AND EDUCATION	3,000	3,000
505-03-4440-523910	OTHER SERVICES	60,000	60,000
505-03-4440-523920	WTR-BANK SERVICE CHARGES	0	0
505-03-4440-531110	OFFICE SUPPLIES	3,000	4,000
505-03-4440-531120	MAINT & OPER SUPPLIES	13,000	13,500
505-03-4440-531130	CHEMICALS AND LIME	95,000	105,000
505-03-4440-531230	UTILITIES	118,000	115,000
505-03-4440-531270	VEHICLE GASOLINE	13,000	12,000
505-03-4440-531710	OTR SUPPLIES / EXPEND	0	0
505-03-4440-542000	CAPITAL OUTLAY	0	43,300
505-03-4440-561000	DEPRECIATION	0	0
505-03-4440-574000	BAD DEBT EXPENSE	18,000	14,000
505-03-4440-575010	WTR-ABANDONMENT LOSS	0	0
505-03-4440-582210	GMA LEASE PURCH PROG	0	0
	Totals	**$776,600**	**$856,500**

Account Number	Account Description	2018 Budget	2017 Budget
505-06-0000-000000	SEWER		
505-05-4330-574000	BAD DEBT EXPENSE	12,000	12,000
505-06-4330-511100	SALARIES	0	0
505-06-4330-512400	EMPLOYEE RETIREMENT	0	0
505-06-4330-512700	WORKERS' COMP INS	0	0
505-06-4330-521210	ENGINEERING FEES	0	0
505-06-4330-521310	TECH SRV & TEST	660,000	640,000
505-06-4330-522220	REPAIRS & MAINT -EQUIP	0	0
505-06-4330-522230	REPAIRS & MAINT - SYSTEM	0	5,000
505-06-4330-523200	COMMUNICATIONS	1,200	1,200
505-06-4330-523910	OTHER SERVICES	4,000	4,000
505-06-4330-531110	OFFICE SUPPLIES	0	0
505-06-4330-531120	MAINT & OPER SUPPLIES	0	0
505-06-4330-531710	DISP-OTHER SUPPLIES/EXPEND	0	0
505-06-4330-542000	CAPITAL OUTLAY	0	40,000
505-06-4330-561000	DEPRECIATION	0	0
505-06-4330-582210	GMA LEASE PURCHASE	0	0
	Totals	**$677,200**	**$702,200**
505-99-0000-000000	TRANSFER ACCOUNTS		
505-99-8000-581310	DEBT SERVICE	625,100	740,000
505-99-9000-611130	WTR/SWR FUND RESERVE	150,000	150,000
	Totals	**$775,100**	**$890,000**
	Total Expenditures	**$2,228,900**	**$2,448,700**
	Fund Balance	**-$228,900**	**-$343,400**

GAS FUND

Departments:
Gas

Account Number	Account Description	2018 Budget	2017 Budget
	REVENUES		
515-00-0000-344410	GAS REVENUES	1,215,000	1,353,000
515-00-0000-344411	GAS PENALTIES	35,000	10,000
515-00-0000-344412	GAS-SALE TANKLESS WTR HEATER	3,000	2,000
515-00-0000-344413	GAS INSTALLATION FEES	0	0
515-00-0000-344415	GAS BAD DEBT RECOVERIES	0	0
515-00-0000-344419	SALES TAX VENDORS COMP	0	0
515-00-0000-344420	SOUTHERN NAT GAS-MARKET PROG	1,400	1,400
515-00-0000-344421	MUN GAS AUTHORITY REBATE	60,000	45,000
515-00-0000-344430	SALES ON INCENTIVE EQUIPMENT	2,000	1,500
	Total Revenues	**$1,316,400**	**$1,412,900**

Account Number	Account Description	2018 Budget	2017 Budget
	EXPENDITURES		
515-02-0000-000000	GAS DEPARTMENT		
515-02-1555-523100	LIAB & PROP INS	0	0
515-02-4700-511100	SALARIES	166,600	150,000
515-02-4700-512100	EMPLOYEE INSURANCE	15,300	21,200
515-02-4700-512105	EMPLOYEE INS DEDUCTIBLE	0	0
515-02-4700-512200	EMPLOYEE SOCIAL SECURITY	12,700	11,400
515-02-4700-512400	EMPLOYEE RETIREMENT	8,000	6,700
515-02-4700-512700	WORKERS' COMP INS	4,700	9,000
515-02-4700-512900	OTHER EMPLOYEE BENEFITS	3,000	3,200
515-02-4700-521210	ENGINEERING FEES	2,000	5,000
515-02-4700-521310	TECH SERVICES & TEST	24,000	25,000
515-02-4700-522210	REPAIRS & MAINT - BLDG	2,000	15,000
515-02-4700-522220	REPAIRS & MAINT -EQUIP	10,000	4,000
515-02-4700-522230	REPAIRS & MAINT - SYSTEM	85,000	30,000
515-02-4700-523200	COMMUNICATIONS	5,000	5,000
515-02-4700-523310	GAS INCENTIVES	18,000	20,000
515-02-4700-523500	TRAVEL	2,000	2,000
515-02-4700-523700	TRAINING AND EDUCATION	1,000	1,000
515-02-4700-523910	OTHER SERVICES	8,000	12,000
515-02-4700-531110	OFFICE SUPPLIES	1,000	1,000
515-02-4700-531120	MAINT &OPERATE SUPPLIES	2,500	3,500
515-02-4700-531230	UTILITIES	3,500	5,000
515-02-4700-531270	VEHICLE GASOLINE	4,000	2,200
515-02-4700-531520	MUN GAS AUTHORITY	615,000	657,000
515-02-4700-531710	OTR SUPPLIES / EXPEND	0	0
515-02-4700-531711	H.E.A.T. PROGRAM	800	300
515-02-4700-531720	UNIFORMS	0	0
515-02-4700-542000	CAPITAL OUTLAY	25,500	7,000
515-02-4700-561000	DEPRECIATION	0	0
515-02-4700-574000	BAD DEBT EXPENSE	2,500	3,000
515-02-4700-575010	ABANDONMENT LOSS	0	0
515-02-4700-582210	GMA LEASE PURCH PROG	11,200	11,200
	Totals	**$1,033,300**	**$1,010,700**
	Fund Balance	**$283,100**	**$402,200**

SOLID WASTE FUND

Departments:
Solid Waste

Account Number	Account Description	2018 Budget	2017 Budget
	REVENUES		
540-00-0000-000000	SOLID WASTE FUND	0	0
540-00-0000-344110	SOLID WASTE REVENUE	1,045,000	980,000
540-00-0000-344111	SOLID WASTE PENALTIES	24,000	10,000
540-00-0000-344115	SW - BAD DEBT RECOVERIES	0	0
	Total Revenues	**$1,069,000**	**$990,000**

Account Number	Account Description	2018 Budget	2017 Budget
	EXPENDITURES		
540-07-0000-000000	SOLID WASTE		
540-07-1555-523100	LIABILITY & PROPERTY INSURANCE	0	0
540-07-4500-511100	SALARIES	154,000	179,500
540-07-4500-512100	EMPLOYEE INSURANCE	12,000	11,600
540-07-4500-512105	EMPLOYEE INS DEDUCTIBLE	0	0
540-07-4500-512200	EMPLOYEE SOCIAL SECURITY	11,800	13,700
540-07-4500-512400	EMPLOYEE RETIREMENT	9,700	9,200
540-07-4500-512700	WORKERS' COMP INS	25,000	30,000
540-07-4500-512900	OTHER EMPLOYEE BENEFITS	4,000	4,000
540-07-4500-521210	ENGINEERING FEE	15,000	16,000
540-07-4500-521315	TECH SVCS & TEST - OLD DUM	0	0
540-07-4500-521320	SW-CONTRACTED SW PICKUP	0	0
540-07-4500-522210	REPAIRS & MAINT - BLDG	2,000	1,000
540-07-4500-522220	REPAIRS & MAINT - EQUIP	60,000	60,000
540-07-4500-523200	COMMUNICATIONS	2,000	2,500
540-07-4500-523910	OTHER SERVICES	5,000	25,000
540-07-4500-523915	HOUSEHOLD GARABAGE DISPOSAL	20,000	0
540-07-4500-523920	TIPPING FEES	170,000	175,000
540-07-4500-523930	WINTERY STORM EXPENSE	0	0
540-07-4500-531120	MAINT & OPERATING SUPPLIES	18,000	12,000
540-07-4500-531125	SUPPLIES, POLYCART, ETC.	0	0
540-07-4500-531230	UTILITIES-PUMP	0	0
540-07-4500-531270	VEHICLE GASOLINE	22,000	22,000
540-07-4500-531710	OTHER SUPPLIES / EXPEND	0	0
540-07-4500-542000	CAPITAL OUTLAY	52,600	0
540-07-4500-561000	DEPRECIATION	0	0
540-07-4500-574000	BAD DEBT EXPENSE	1,500	0
540-07-4500-574900	POLLUTION REMEDIATION EXPENSE	0	0
540-07-4500-582210	GMA LEASE PURCH PROG	60,500	60,500
540-07-4500-582420	CONTINGENCY	0	0
540-07-8000-581310	OLD LANDFILL DEBT SERVICE	68,800	68,800
	Totals	**$713,900**	**$690,800**
540-99-0000-000000	TRANSFER ACCOUNTS	0	0
540-99-9000-611130	SW FUND RESERVE	150,000	150,000
	Totals	**$150,000**	**$150,000**
	Total Expenditures	**$863,900**	**$840,800**
	Fund Balance	**$205,100**	**$149,200**
	Total Fund Balance	***$0***	***$0***

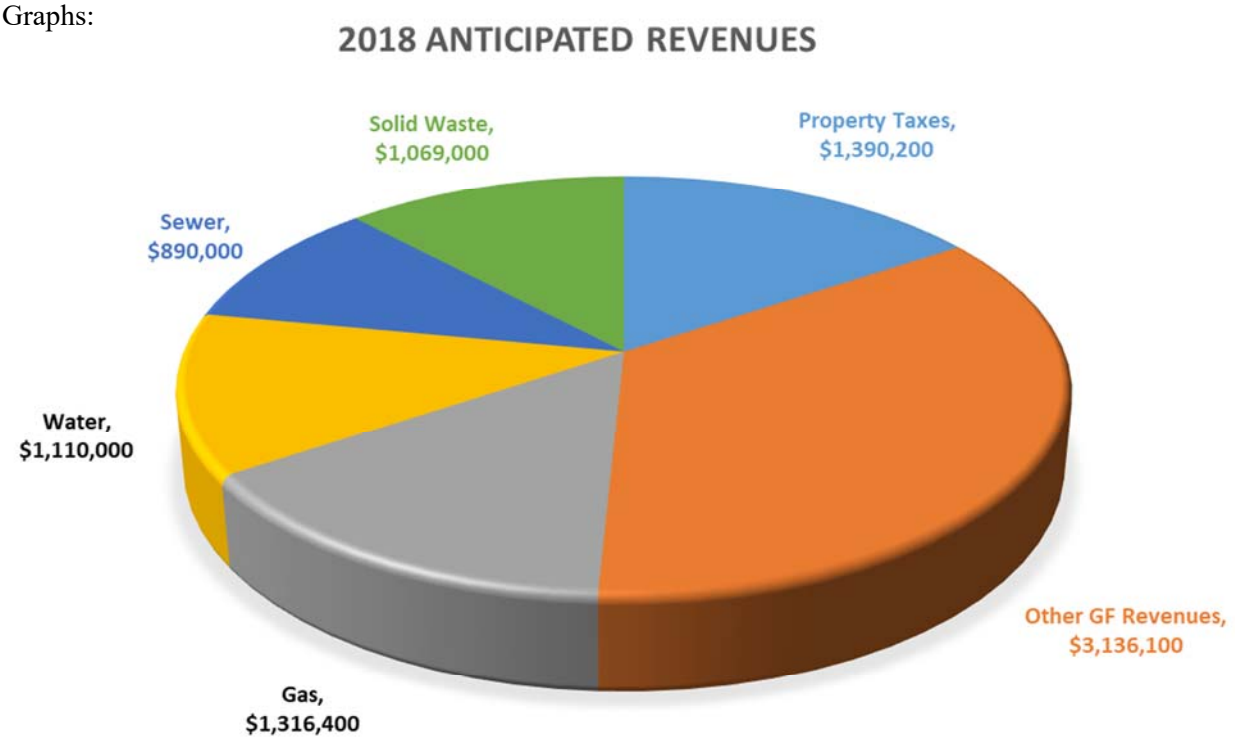
Budget Summary			Balance
General Fund			
Property Taxes	1,390,200		
Other General Fund Revenues	3,136,100		
Total General Fund Revenues		4,526,300	
Administration	966,600		
Maintenance	165,200		
Police	1,739,600		
Fire	637,200		
Streets	652,800		
Beautification	356,900		
Planning & Development	267,300		
Reserves	0		
Total General Fund Expenses		4,785,600	
General Fund Balance			-$259,300
Gas			
Gas Revenues		1,316,400	
Gas Expenses	1,033,300		
Gas Fund Reserve	0		
Total Gas Fund Expenses		1,033,300	
Gas Fund Balance			$283,100
Water/Sewer			
Water	1,110,000		
Sewer	890,000		
SPLOST	0		
Total Water/Sewer Revenues		2,000,000	
Water	776,600		
Sewer	677,200		
Debt Service	625,100		
Water Sewer Fund Reserve	150,000		
Total Water/Sewer Expenses		2,228,900	
Water/Sewer Fund Balance			-$228,900
Solid Waste			
Solid Waste Revenues		1,069,000	
Solid Waste Fund Reserve	713,900		
Solid Waste Fund Reserve	150,000		
Total Solid Waste Expenses		863,900	
Solid Waste Fund Balance			$205,100
Total Budget		$8,911,700	$0

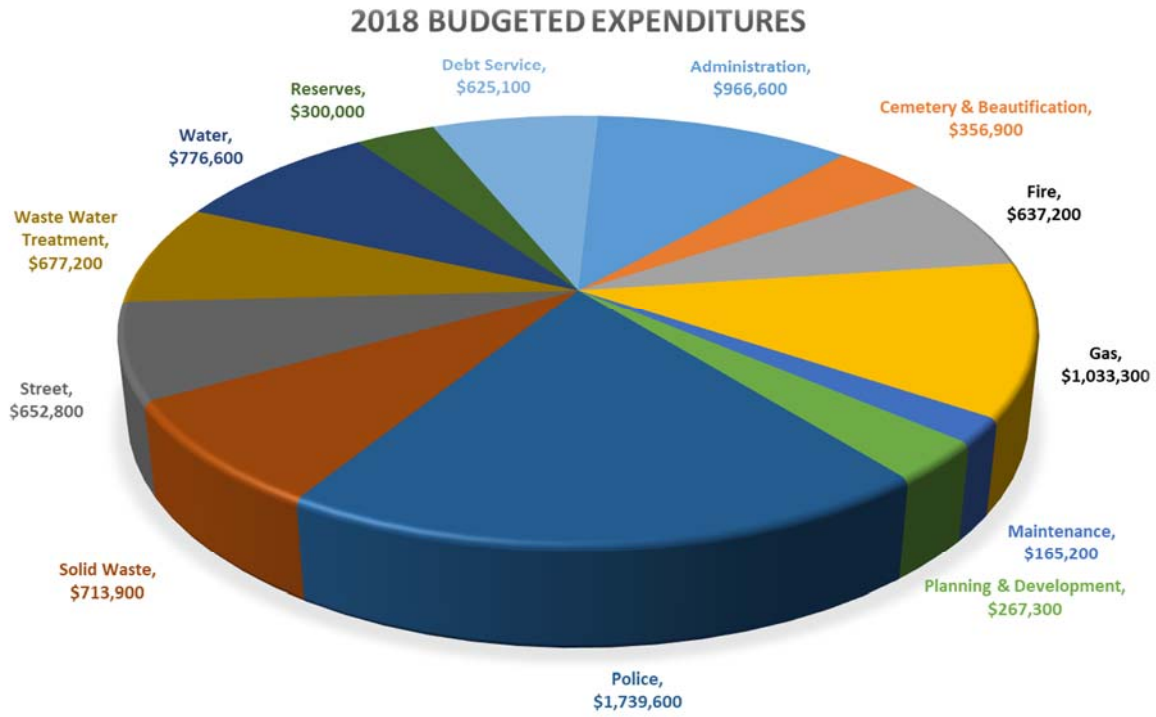
Capital Equipment Worksheet

Description	Requested	Included	Approved
Administration			
Digital Tourism Signage	$50,000	$0	$0
	50,000	0	0
Gas			
Service truck (Used F350)	22,000	22,000	22,000
Leak detector	3,500	3,500	3,500
	25,500	25,500	25,500
Water			
Pick-up Truck (F150)	25,000	0	0
Mini Excavator	45,000	0	0
Vac Excavator (vacuum trailer)	35,000	0	0
Equipment trailer	12,000	0	0
	117,000	0	0
Sewer/DP			
	0	0	0
Solid Waste			
Roll-off Truck	180,000	39,600	39,600
30 yrd roll-off containers (3)	15,000	10,000	10,000
Dumpsters	5,000	3,000	3,000
	200,000	52,600	52,600
Maintenance			
Misc. tools and jacks	4,300	3,300	3,300
Cooler fan for shop	1,500	1,500	1,500
	5,800	4,800	4,800
Police			
Patrol Cars (3))	80,500	27,000	27,000
Body armor (25)	18,500	18,500	18,500
Laser Speed Detectors (2)	5,500	5,500	5,500
Server	5,000	5,000	5,000
Bi-directional dash cams (2)	7,400	7,400	7,400
	116,900	63,400	63,400
Fire			
SCBA (air packs) (4)	31,000	15,500	15,500
CPR Trainer dummies	1,600	1,600	1,600
AED/First Aid Equipment	4,000	4,000	4,000
	36,600	21,100	21,100

Description	Requested	Included	Approved
Streets			
Tamper	3,000	3,000	3,000
Air compressor	3,500	3,500	3,500
Street sweeper	220,000	0	0
Misc. tools	2,000	2,000	2,000
	228,500	8,500	8,500
Cemetery/Beautification			
Enclosed equipment trailer	4,500	4,500	4,500
Weed eaters	2,000	1,000	1,000
Blowers	2,000	1,000	1,000
Playground equipment	50,000	50,000	50,000
Kubota Mower	14,000	0	0
	72,500	56,500	56,500
Planning & Development			
Splash Pad	150,000	0	0
	150,000	0	0
Total Capital Equipment	$1,002,800	$232,400	$232,400

Graphs:


2018 ANTICIPATED REVENUES
Solid Waste, $1,069,000
Property Taxes, $1,390,200
Sewer, $890,000
Water, $1,110,000
Other GF Revenues, $3,136,100
Gas, $1,316,400


2018 BUDGETED EXPENDITURES
Debt Service, $625,100
Administration, $966,600
Reserves, $300,000
Cemetery & Beautification, $356,900
Water, $776,600
Fire, $637,200
Waste Water Treatment, $677,200
Gas, $1,033,300
Street, $652,800
Maintenance, $165,200
Solid Waste, $713,900
Planning & Development, $267,300
Police, $1,739,600