

Annual Operating Budget

For the Year Ended December 31, 2015



City of Jasper
First Mountain City

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PROPOSED

BUDGET TOTALS**ALL FUNDS REVENUE**

FUND #	FUND	2013 BUDGET	2014 BUDGET	2015 BUDGET
100	GENERAL REVENUE	\$ 3,882,648	\$ 3,886,468	\$ 3,932,810
201	MUNICIPAL TECH FEES FUND	\$ -	\$ -	\$ 51,100
210	CONFISCATED ASSETS FUND	\$ 50	\$ 661	\$ 650
275	HOTEL-MOTEL TAX	\$ 70,000	\$ 66,150	\$ 76,015
320	2008 SPLOST	\$ -	\$ -	\$ 105,583
321	2014 SPLOST	\$ -	\$ -	\$ 840,000
505	WATER FUND REVENUE	\$ 3,575,300	\$ 3,807,600	\$ 3,721,300
540	SOLID WASTE FUND REVENUE	\$ 147,582	\$ 121,240	\$ 125,109
745	MUNICIPAL COURT FUND	\$ -	\$ -	\$ 250,000
TOTAL REVENUE		\$ 7,675,580	\$ 7,882,119	\$ 9,102,567

BUDGET TOTALS

GOVERNMENTAL FUNDS

DEPT #	FUND 100	2013 BUDGET	2014 BUDGET	2015 BUDGET
11000	LEGISLATIVE	\$ 56,152	\$ 49,503	\$ 53,860
13000	EXECUTIVE	\$ 147,000	\$ 133,227	\$ 132,000
14000	ELECTION	\$ 2,805	\$ 2,805	\$ 2,805
15100	FINANCIAL ADMINISTRATION	\$ 330,000	\$ 307,547	\$ 299,477
26500	MUNICIPAL COURT	\$ 144,626	\$ 149,091	\$ 82,552
32000	POLICE DEPARTMENT	\$ 1,040,000	\$ 1,050,804	\$ 1,062,508
35000	FIRE DEPARTMENT	\$ 791,725	\$ 868,071	\$ 928,321
39100	ANIMAL CONTROL DEPARTMENT	\$ 35,000	\$ 26,650	\$ 36,959
42000	STREET DEPARTMENT	\$ 601,726	\$ 686,545	\$ 725,207
49000	FLEET MAINTENANCE	\$ 236,400	\$ 306,616	\$ 237,191
49500	CEMETERY	\$ 500	\$ 2,500	\$ 500
62000	PARKS ADMINISTRATION	\$ 257,800	\$ 59,890	\$ 130,150
72000	PROTECTIVE INSPECTION DEPT	\$ 46,014	\$ 31,443	\$ 33,892
74000	PLANNING & ZONING	\$ 61,931	\$ 61,698	\$ 61,604
80000	DEBT SERVICE	\$ 130,969	\$ 150,078	\$ 145,784
TOTAL EXPENSES		\$ 3,882,648	\$ 3,886,468	\$ 3,932,810
TOTAL REVENUE		\$ 3,882,648	\$ 3,886,468	\$ 3,932,810
BALANCE		\$ -	\$ -	\$ -

DEPT #	FUND 201	2013 BUDGET	2014 BUDGET	2015 BUDGET
26500	MUNICIPAL TECHNOLOGY FEES	\$ -	\$ -	\$ 51,100
TOTAL EXPENSES		\$ -	\$ -	\$ 51,100
TOTAL REVENUE		\$ -	\$ -	\$ 51,100
BALANCE		\$ -	\$ -	\$ -

BUDGET TOTALS

DEPT #	FUND 210	2013 BUDGET	2014 BUDGET	2015 BUDGET
	32270 CONFISCATED ASSETS	\$ 50	\$ 661	\$ 650
	TOTAL EXPENSES	\$ 50	\$ 661	\$ 650
	TOTAL REVENUE	\$ 50	\$ 661	\$ 650
	BALANCE	\$ -	\$ -	\$ -

DEPT #	FUND 275	2013 BUDGET	2014 BUDGET	2015 BUDGET
	75400 HOTEL-MOTEL TAX	\$ 70,000	\$ 66,150	\$ 76,015
	TOTAL EXPENSES	\$ 70,000	\$ 66,150	\$ 76,015
	TOTAL REVENUE	\$ 70,000	\$ 66,150	\$ 76,015
	BALANCE	\$ -	\$ -	\$ -

DEPT #	FUND 320	2013 BUDGET	2014 BUDGET	2015 BUDGET
	49600 2008 SPLOST	\$ -	\$ -	\$ 105,583
	TOTAL EXPENSES	\$ -	\$ -	\$ 105,583
	TOTAL REVENUE	\$ -	\$ -	\$ 105,583
	BALANCE	\$ -	\$ -	\$ -

BUDGET TOTALS				
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DEPT #	FUND 321	2013 BUDGET	2014 BUDGET	2015 BUDGET
	49600 2014 SPLOST	\$ -	\$ -	\$ 840,000
	TOTAL EXPENSES	\$ -	\$ -	\$ 840,000
	TOTAL REVENUE	\$ -	\$ -	\$ 840,000
	BALANCE	\$ -	\$ -	\$ -

ENTERPRISE FUNDS

DEPT #	FUND 505	2013 BUDGET	2014 BUDGET	2015 BUDGET
43100	SEWER ADMINISTRATION	\$ 46,384	\$ 43,639	\$ 42,535
43310	SEWER MAINTENANCE	\$ 212,034	\$ 221,700	\$ 208,967
43350	WASTE WATER TREATMENT	\$ 457,919	\$ 460,097	\$ 477,976
44100	WATER ADMINISTRATION	\$ 405,896	\$ 340,788	\$ 373,642
44110	METER READING	\$ 174,882	\$ 180,015	\$ 186,812
44200	WATER SUPPLY	\$ 285,462	\$ 431,125	\$ 388,833
44300	WATER TREATMENT	\$ 898,831	\$ 921,232	\$ 920,948
44400	WATER DISTRIBUTION	\$ 1,043,174	\$ 1,044,620	\$ 1,026,645
49100	WATER FLEET	\$ -	\$ 102,841	\$ 62,452
	TOTAL EXPENSES	\$ 3,524,582	\$ 3,746,058	\$ 3,688,810
	TOTAL REVENUE	\$ 3,575,300	\$ 3,807,600	\$ 3,721,300
	(Designated for debt service and capital asset purchases - SEE CASH FLOW BELOW)			
	BALANCE	\$ 50,718	\$ 61,542	\$ 32,490

BUDGET TOTALS				
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DEPT #	FUND 540	2013 BUDGET	2014 BUDGET	2015 BUDGET
45200	SOLID WASTE COLLECTION	\$ 147,582	\$ 121,240	\$ 125,109
	TOTAL EXPENSES	\$ 147,582	\$ 121,240	\$ 125,109
	TOTAL REVENUE	\$ 147,582	\$ 121,240	\$ 125,109
	BALANCE	\$ -	\$ -	\$ -

FUND 505 CASH FLOW			
Excess (loss) from above		\$ 61,542	\$ 32,490
omitting noncash items (depr)		\$ 615,000	\$ 650,540
water debt service (princ)		\$ (372,847)	\$ (471,256)
payment on contracts outstanding		\$ -	\$ (50,000)
water capital outlay		\$ (302,500)	\$ (159,700)
positive (negative) cash flow in 2015		<u>\$ 1,195</u>	<u>\$ 2,074</u>

AGENCY FUNDS

DEPT #	FUND 745	2013 BUDGET	2014 BUDGET	2015 BUDGET
26500	MUNICIPAL COURT	\$ -	\$ -	\$ 250,000
	TOTAL EXPENSES	\$ -	\$ -	\$ 250,000
	TOTAL REVENUE	\$ -	\$ -	\$ 250,000
	BALANCE	\$ -	\$ -	\$ -

GENERAL REVENUE

REVENUE	DESCRIPTION	2013 BUDGET	2014 BUDGET	2015 BUDGET
TAXES				
REAL PROPERTY-CURRENT YEAR				
100-31.1101	REAL PROPERTY-CURRENT	\$ 815,000	\$ 875,000	\$ 875,000
100-31.1110	PUBLIC UTILITY-CURRENT	\$ 14,000	\$ 14,000	\$ 14,000
100-31.1190	RAILROAD TAXES	\$ 525	\$ 550	\$ 550
100-31.1200	AD VAL TAXES-PRIOR	\$ 50,000	\$ 70,000	\$ 70,000
PERSONAL PROPERTY-CURRENT YEAR				
100-31.1301	PERSONAL PROPERTY-CURRENT	\$ 135,000	\$ 117,000	\$ 120,000
100-31.1310	AUTOMOBILE TAXES	\$ 32,000	\$ 32,000	\$ 134,000
100-31.1320	MOBILE HOME TAXES	\$ 150	\$ 150	\$ 150
100-31.1340	INTANGIBLE TAXES	\$ 13,000	\$ 6,000	\$ 6,000
PERSONAL PROPERTY-OTHER CURRENT YEAR				
100-31.1600	REAL ESTATE TRANSFER	\$ 3,500	\$ 3,500	\$ 3,500
FRANCHISE TAXES				
100-31.1710	FRANCHISE TAXES-ELECTRIC	\$ 338,000	\$ 315,000	\$ 310,000
100-31.1730	FRANCHISE TAXES-GAS	\$ 24,000	\$ 24,000	\$ 24,000
100-31.1750	FRANCHISE TAXES-CABLE TV	\$ 21,500	\$ 21,500	\$ 30,000
100-31.1760	FRANCHISE TAXES-TELEPHONE	\$ 26,500	\$ 25,000	\$ 30,000
GENERAL SALES & USE TAXES				
100-31.3100	LOCAL OPTION 1% SALES TAX	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000
SELECTIVE SALES & USE TAXES				
100-31.4200	ALCOHOLIC BEV EXCISE	\$ 300,000	\$ 315,000	\$ 360,000
100-31.4300	DRINK TAX	\$ 6,600	\$ 8,000	\$ 9,000
BUSINESS TAXES				
100-31.6100	BUSINESS LICENSE	\$ 46,300	\$ 39,500	\$ 50,000
100-31.6200	GROSS INS PREM TAXES	\$ 200,000	\$ 200,000	\$ 200,000
100-31.6300	BANKS-BUS LICENSE	\$ 60,000	\$ 66,000	\$ 78,000
PENALTIES & INTEREST ON DEL TAXES				
100-31.9110	PEN & INT-REAL PROPERTY	\$ 14,000	\$ 31,000	\$ 31,000
100-31.9120	PEN & INT-PERSONAL PROP	\$ 1,300	\$ 1,500	\$ 1,500
100-31.9400	PEN & INT-BUS TAXES	\$ 1,300	\$ 1,000	\$ 1,000
LICENSE AND PERMITS				
REGULATORY FEES				
100-32.1110	BEER LICENSES	\$ 20,500	\$ 19,100	\$ 20,000
100-32.1120	WINE LICENSES	\$ 16,800	\$ 15,900	\$ 17,000
100-32.1130	LIQUOR LICENSES	\$ 37,000	\$ 27,000	\$ 30,000
100-32.3100	BLDG PERMITS	\$ 25,000	\$ 12,000	\$ 21,000
100-32.3900	SOIL & EROSION PERMITS	\$ 500	\$ 500	\$ 500
NON-BUS LICENSES & PERMITS				
100-32.2210	ZONING FEES	\$ 1,000	\$ -	\$ -
100-32.2230	SIGN PERMIT FEES	\$ 1,500	\$ 1,200	\$ 1,200
INTERGOVERNMENTAL REVENUES				
STATE GOVERNMENT GRANTS				
100-33.4100	STATE GRANTS-SPECIFIC OPER	\$ -	\$ -	\$ 40,000
100-33.4200	STATE GRANTS (NONSPECIFIC OPER)	\$ -	\$ 20,000	\$ -
100-33.4300	STATE CAPITAL GRANTS	\$ 100,000	\$ -	\$ -
LOC GOV UNIT PAY/LIEU OF TAXES				
100-33.8000	HOUSING AUTHORITY	\$ 20,000	\$ 20,000	\$ 28,000
CHARGES FOR SERVICES				
GENERAL GOVERNMENT				
100-34.1100	COURT COST	\$ 7,500	\$ 6,000	\$ 6,000
100-34.1400	COPY FEES	\$ 250	\$ 250	\$ 250
100-34.1120	PROBATION FEES	\$ 5,000	\$ -	\$ -
100-34.1900	OTHER FEES	\$ -	\$ 500	\$ 500

GENERAL REVENUE

REVENUE	DESCRIPTION	2013 BUDGET	2014 BUDGET	2015 BUDGET
100-34.1910	ELECTION QUALIFYING FEES	\$ 70	\$ 50	\$ 50
PUBLIC SAFETY				
100-34.2120	ACCIDENT REPORTS	\$ 500	\$ 200	\$ 200
100-34.2310	FINGERPRINTING FEES	\$ 500	\$ 100	\$ 100
OTHER FEES				
100-34.6410	BACKGROUND CHECK FEE	\$ 1,500	\$ 800	\$ 1,500
OTHER CHARGES FOR SERVICES				
100-34.9300	RETURN CHECK FEES	\$ 100	\$ 100	\$ 100
100-34.9900	OTHER CHARGES FOR SERVICES	\$ -	\$ 30	\$ 30
FINES AND FORFEITURES				
MUNICIPAL FINES AND FORFEITURES				
100-35.1170	FINES & FORFEITURES	\$ 300,000	\$ 300,000	\$ -
INVESTMENT INCOME				
INTEREST REVENUE				
100-36.1000	INTEREST REVENUE	\$ 7,000	\$ 3,400	\$ 3,400
CONTRIBUTIONS FROM PRIVATE SOURCES				
CONTRIBUTIONS AND DONATIONS				
100-37.1005	DONATIONS FIRE DEPARTMENT	\$ 5,000	\$ 2,500	\$ 2,500
100-37.1010	CEMETERY DONATIONS	\$ 2,500	\$ 2,500	\$ 2,500
MISCELLANEOUS REVENUE				
OTHER-MISCELLANEOUS				
100-38.9000	MISCELLANEOUS INCOME	\$ 6,753	\$ 1,638	\$ 3,385
OTHER FINANCING SOURCES				
INTERFUND TRANSFERS				
100-39.1202	TRANSFERS FR HOTEL-MOTEL	\$ 15,000	\$ -	\$ 25,615
100-39.1206	TRANSFERS FROM MUNICIPAL COURT	\$ -	\$ -	\$ 154,280
PROCEEDS FROM LONG TERM DEBT				
100-39.3500	PROCEEDS-GLTD-LEASES POLICE	\$ -	\$ 70,000	\$ 35,000
100-39.3500	PROCEEDS-GLTD-LEASES FIRE	\$ -	\$ 56,000	\$ 62,000
100-39.3500	PROCEEDS-GLTD-LEASES STREET	\$ 106,000	\$ 31,000	\$ 30,000
100-39.3500	PROCEEDS-GLTD-LEASES FLEET	\$ -	\$ 30,000	\$ -
TOTAL		\$ 3,882,648	\$ 3,886,468	\$ 3,932,810

LEGISLATIVE EXPENDITURES

G/L CODES	DESCRIPTION	2013 BUDGET	2014 BUDGET	2015 BUDGET
PERSONAL SERVICES AND EMPLOYEE BENEFITS				
PERSONAL SVCS-WAGES				
100-11000-51.1110	CITY COUNCIL PAY	\$ 4,650	\$ 4,650	\$ 4,650
PERSONAL SVCS-BENEFIT				
100-11000-51.2100	GROUP INS	\$ 22,914	\$ 24,697	\$ 26,312
100-11000-51.2200	FICA TAX	\$ 356	\$ 356	\$ 356
100-11000-51.2700	WORKER'S COMPENS	\$ 26	\$ 20	\$ 12
PURCHASED / CONTRACTED SERVICES				
PURCHASED PROF & TECH SERVICE				
100-11000-52.1100	PLANNING/ZONING BOARD	\$ 900	\$ 900	\$ 900
PURCHASED PROPERTY SERVICES				
100-11000-52.2310	RENTAL OF LAND OR BLDGS	\$ 130	\$ 130	\$ 130
OTHER PURCHASED SERVICES				
100-11000-52.3110	INSURANCE-LIABILITY	\$ 7,126	\$ 1,500	\$ 7,500
100-11000-52.3400	PRINTING AND BINDING	\$ -	\$ 300	\$ -
100-11000-52.3500	TRAVEL	\$ 14,500	\$ 10,500	\$ 9,000
100-11000-52.3600	DUES & FEES	\$ 50	\$ -	\$ -
100-11000-52.3700	ED & TRAINING	\$ 5,000	\$ 5,000	\$ 5,000
SUPPLIES				
SUPPLIES				
100-11000-53.1100	SUPPLIES & MATERIALS	\$ -	\$ 250	\$ -
100-11000-53.1270	GAS&OIL	\$ -	\$ 700	\$ -
100-11000-53.1300	ENTERTAINMENT/FOOD	\$ 500	\$ 500	\$ -
TOTAL		\$ 56,152	\$ 49,503	\$ 53,860

EXECUTIVE EXPENDITURES

G/L CODES	DESCRIPTION	2013 BUDGET	2014 BUDGET	2015 BUDGET
PERSONAL SERVICES AND EMPLOYEE BENEFITS				
SALARIES AND WAGES				
100-13000-51.1100	SALARIES	\$ 90,028	\$ 90,834	\$ 93,560
100-13000-51.1300	OVERTIME WAGES			
EMPLOYEE BENEFITS				
100-13000-51.2100	GROUP INS	\$ 6,906	\$ 6,091	\$ 6,552
100-13000-51.2200	FICA TAX	\$ 6,887	\$ 6,949	\$ 7,157
100-13000-51.2400	RETIREMENT	\$ 5,198	\$ 4,717	\$ 5,033
100-13000-51.2700	WORKER'S COMPENS	\$ 397	\$ 389	\$ 248
100-13000-51.2900	UNIFORMS	\$ 200	\$ -	\$ -
PURCHASED / CONTRACTED SERVICES				
PURCHASED PROF & TECH SERVICE				
100-15100-52.1301	TECHNICAL SERVICES	\$ 2,200	\$ -	\$ -
PURCHASED PROPERTY SERVICES				
100-13000-52.2200	REPAIRS & MAINTENANCE	\$ 1,000	\$ 500	\$ 500
OTHER PURCHASED SERVICES				
100-13000-52.3100	INSURANCE & BONDS	\$ 750	\$ 1,050	\$ 700
100-13000-52.3110	INSURANCE-LIABILITY	\$ 1,400	\$ 375	\$ 1,500
100-13000-52.3200	COMMUNICATIONS	\$ 1,880	\$ 852	\$ 900
100-13000-52.3500	TRAVEL	\$ 6,800	\$ 4,170	\$ 4,170
100-13000-52.3600	DUES & FEES	\$ 3,000	\$ 100	\$ 100
100-13000-52.3700	ED & TRAINING	\$ 715	\$ 1,500	\$ 1,500
100-13000-52.3910	MEDICAL TESTING	\$ 30	\$ -	\$ 30
SUPPLIES				
SUPPLIES				
100-13000-53.1100	SUPPLIES & MATERIALS	\$ 1,500	\$ 1,500	\$ 1,500
100-13000-53.1105	SUPPLIES-FURNITURE & FIXTURES	\$ 1,000	\$ 5,300	\$ 1,500
100-13000-53.1106	SUPPLIES-COMPUTERS	\$ 1,000	\$ 1,000	\$ 1,000
100-13000-53.1107	SUPPLIES-PARTS	\$ 2,000	\$ 1,700	\$ 1,700
100-13000-53.1110	OFFICE SUPPLIES	\$ -	\$ 200	\$ 200
100-13000-53.1270	GAS&OIL	\$ 4,000	\$ 3,905	\$ 2,900
100-13000-53.1300	ENTERTAINMENT/FOOD	\$ 1,250	\$ 1,560	\$ 1,000
100-13000-53.1400	BOOKS & PERIODICALS	\$ -	\$ 35	\$ -
100-13000-53.1600	SMALL EQUIPMENT	\$ 250	\$ 500	\$ 250
CAPITAL OUTLAYS				
PROPERTY				
100-13000-54.1300	BUILDINGS	\$ 8,609	\$ -	\$ -
TOTAL		\$ 147,000	\$ 133,227	\$ 132,000

ELECTION EXPENDITURES

G/L CODES	DESCRIPTION	2013 BUDGET	2014 BUDGET	2015 BUDGET
PURCHASED / CONTRACTED SERVICES				
PURCHASED PROF & TECH SERVICE				
100-14000-52.1110	POLL WORKERS COMPENSATION	\$ 1,500	\$ 1,500	\$ 1,500
OTHER PURCHASED SERVICES				
100-14000-52.3300	ADVERTISING	\$ 30	\$ 30	\$ 30
100-14000-52.3500	TRAVEL	\$ 650	\$ 650	\$ 650
100-14000-52.3700	ED & TRAINING	\$ 375	\$ 375	\$ 375
SUPPLIES				
SUPPLIES				
100-14000-53.1100	SUPPLIES & MATERIALS	\$ 250	\$ 250	\$ 250
TOTAL		\$ 2,805	\$ 2,805	\$ 2,805

FINANCIAL ADMINISTRATION EXPENDITURES

G/L CODES	DESCRIPTION	2013 BUDGET	2014 BUDGET	2015 BUDGET
PERSONAL SERVICES AND EMPLOYEE BENEFITS				
PERSONAL SVCS-WAGES				
100-15100-51.1100	SALARIES	\$ 110,000	\$ 124,881	\$ 117,039
100-15100-51.1300	OVERTIME WAGES	\$ 1,654	\$ 1,703	\$ 1,754
PERSONAL SVCS-BENEFIT				
100-15100-51.2100	GROUP INS	\$ 30,532	\$ 32,139	\$ 29,458
100-15100-51.2200	FICA TAX	\$ 8,255	\$ 9,684	\$ 9,088
100-15100-51.2400	RETIREMENT	\$ 6,231	\$ 6,573	\$ 6,391
100-15100-51.2700	WORKER'S COMPENS	\$ 1,276	\$ 1,322	\$ 837
PURCHASED / CONTRACTED SERVICES				
PURCHASED PROF & TECH SERVICE				
100-15100-52.1200	PROFESSIONAL SERVICES	\$ 28,000	\$ 22,500	\$ 22,500
100-15100-52.1220	PROFESSIONAL SVC - SOLICITOR	\$ 40,000	\$ 8,325	\$ 8,325
100-15100-52.1301	TECHNICAL SERVICES	\$ 5,000	\$ 6,000	\$ 6,000
PURCHASED PROPERTY SERVICES				
100-15100-52.2200	REPAIRS & MAINTENANCE	\$ 3,000	\$ 2,000	\$ 2,000
100-15100-52.2320	RENTAL OF EQUIPMENT	\$ 4,600	\$ 4,000	\$ 4,000
OTHER PURCHASED SERVICES				
100-15100-52.3100	INSURANCE & BONDS	\$ 1,200	\$ 2,900	\$ 2,900
100-15100-52.3110	INSURANCE-LIABILITY	\$ 2,000	\$ 1,655	\$ 2,700
100-15100-52.3200	COMMUNICATIONS	\$ 2,000	\$ 1,000	\$ 1,000
100-15100-52.3210	TELECOMMUNICATION-BLDG	\$ 9,500	\$ 9,500	\$ 6,000
100-15100-52.3300	ADVERTISING	\$ 800	\$ 200	\$ 200
100-15100-52.3400	PRINTING	\$ 300	\$ 1,700	\$ 300
100-15100-52.3500	TRAVEL	\$ 4,942	\$ 1,600	\$ 5,200
100-15100-52.3600	DUES & FEES	\$ 10,000	\$ 10,000	\$ 10,000
100-15100-52.3700	ED & TRAINING	\$ 1,000	\$ 1,000	\$ 1,000
100-15100-52.3800	LICENSES	\$ 50	\$ 50	\$ 50
100-15100-52.3900	OTHER PURCHASED SERVICES	\$ -	\$ 500	\$ 500
100-15100-52.3910	MEDICAL TESTING	\$ 60	\$ 60	\$ 60
SUPPLIES				
SUPPLIES				
100-15100-53.1100	SUPPLIES & MATERIALS	\$ 5,000	\$ 5,000	\$ 5,000
100-15100-53.1105	SUPPLIES-FURNITURE & FIXTURES	\$ 500	\$ 1,000	\$ 1,000
100-15100-53.1106	SUPPLIES-COMPUTERS	\$ 2,000	\$ 4,000	\$ 4,000
100-15100-53.1110	OFFICE SUPPLIES	\$ 3,500	\$ 3,000	\$ 3,000
100-15100-53.1111	POSTAGE EXPENSE	\$ 3,500	\$ 3,000	\$ 3,000
100-15100-53.1230	ELECTRICITY	\$ 10,000	\$ 7,680	\$ 5,800
100-15100-53.1270	GAS&OIL	\$ 300	\$ -	\$ -
100-15100-53.1300	ENTERTAINMENT/FOOD	\$ 1,000	\$ 500	\$ 500
100-15100-53.1400	BOOKS & PERIODICALS	\$ 300	\$ 300	\$ 300
100-15100-53.1600	SMALL EQUIPMENT	\$ 1,000	\$ 1,000	\$ 1,000
CAPITAL OUTLAYS				
MACHINERY & EQUIPMENT				
100-15100-54.2400	COMPUTERS	\$ -	\$ 2,000	\$ 6,000
OTHER COSTS				
PAYMENTS TO OTHER AGENCIES				
100-15100-57.2000	LIBRARY SUPPLEMENT	\$ 2,660	\$ 1,995	\$ 1,995
100-15100-57.2010	KEEP PICKENS BEAUTIFUL	\$ 2,300	\$ 1,725	\$ 1,725
100-15100-57.2020	ADULT LITERACY SUPP	\$ 1,500	\$ 1,125	\$ 1,125
100-15100-57.2040	ECONOMIC DEVELOP SUP	\$ 12,000	\$ 14,400	\$ 16,200
100-15100-57.2093	PICKENS ART & CULTURE ASSOC	\$ 500	\$ 375	\$ 375
100-15100-57.2094	HABITAT FOR HUMANITY	\$ 660	\$ 495	\$ 495
100-15100-57.2095	JASPER BOY SCOUT TROOP	\$ 420	\$ 315	\$ 315

FINANCIAL ADMINISTRATION EXPENDITURES

G/L CODES	DESCRIPTION	2013 BUDGET	2014 BUDGET	2015 BUDGET
100-15100-57.2096	JOY HOUSE	\$ 840	\$ 630	\$ 630
100-15100-57.2097	HOPE HOUSE	\$ 1,360	\$ 1,020	\$ 1,020
100-15100-57.2098	APPALACHIAN CHILDREN'S EMERGENCY SH	\$ 660	\$ 495	\$ 495
100-15100-57.2099	COMMUNITY NIGHT SHELTER	\$ 880	\$ 660	\$ 660
100-15100-57.2100	COMMUNITY THRIFT STORE	\$ 1,115	\$ 836	\$ 835
100-15100-57.2101	GOOD SAMARITAN HOSPITAL	\$ 1,500	\$ 1,125	\$ 1,125
100-15100-57.2102	CARES FOOD PANTRY	\$ 785	\$ 589	\$ 590
100-15100-57.2103	SHARPTOP ARTS ASSOCIATION	\$ 660	\$ 495	\$ 495
100-15100-57.2104	NORTH GA COMMUNITY ACTION	\$ 660	\$ 495	\$ 495
PAYMENTS TO OTHERS				
100-15100-57.3001	REFUNDS	\$ 4,000	\$ 4,000	\$ 4,000
OTHER FINANCING USES				
TOTAL		\$ 330,000	\$ 307,547	\$ 299,477

CAPITAL OUTLAYS DETAIL

Computers/Printers	\$ 6,000
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MUNICIPAL COURT EXPENDITURES

G/L CODES	DESCRIPTION	2013 BUDGET	2014 BUDGET	2015 BUDGET
PERSONAL SERVICES AND EMPLOYEE BENEFITS				
PERSONAL SVCS-WAGES				
100-26500-51.1100	SALARIES	\$ 29,801	\$ 30,689	\$ 31,611
100-26500-51.1300	OVERTIME WAGES	\$ -	\$ -	\$ 547
PERSONAL SVCS-BENEFIT				
100-26500-51.2100	GROUP INS	\$ 7,000	\$ 7,686	\$ 8,194
100-26500-51.2200	FICA TAX	\$ 2,280	\$ 2,348	\$ 2,460
100-26500-51.2400	RETIREMENT	\$ 1,721	\$ 1,594	\$ 1,730
100-26500-51.2700	WORKER'S COMPENS	\$ 99	\$ 99	\$ 85
100-26500-51.2900	UNIFORMS	\$ -	\$ -	\$ 200
PURCHASED / CONTRACTED SERVICES				
PURCHASED PROF & TECH SERVICE				
100-26500-52.1210	PROFESSIONAL-JUDGE	\$ 13,000	\$ 12,500	\$ 12,500
100-26500-52.1220	PROFESSIONAL-SOLICITOR	\$ 15,000	\$ 16,500	\$ 16,500
100-26500-52.1301	TECHNICAL SERVICES	\$ 1,200	\$ 1,200	\$ 1,200
PURCHASED PROPERTY SERVICES				
100-26500-52.2320	RENTAL OF EQUIPMENT	\$ 225	\$ 225	\$ 225
OTHER PURCHASED SERVICES				
100-26500-52.3100	INSURANCE & BONDS	\$ 375	\$ 300	\$ 300
100-26500-52.3110	INSURANCE-LIABILITY	\$ 450	\$ 450	\$ -
100-26500-52.3500	TRAVEL	\$ 1,000	\$ 1,000	\$ 1,000
100-26500-52.3600	DUES & FEES	\$ 300	\$ 1,600	\$ 1,600
100-26500-52.3700	ED & TRAINING	\$ 375	\$ 500	\$ 500
100-26500-52.3850	CONTRACT LABOR	\$ 1,500	\$ 1,500	\$ 1,500
100-26500-52.3910	MEDICAL TESTING	\$ 1,000	\$ 1,000	\$ 1,000
SUPPLIES				
SUPPLIES				
100-26500-53.1100	SUPPLIES & MATERIALS	\$ 100	\$ 100	\$ 100
100-26500-53.1105	SUPPLIES-FURNITURE & FIXTURES	\$ 200	\$ 200	\$ 200
100-26500-53.1106	SUPPLIES-COMPUTERS	\$ 500	\$ 500	\$ 500
100-26500-53.1110	OFFICE SUPPLIES	\$ 350	\$ 350	\$ 350
100-26500-53.1111	POSTAGE EXPENSE	\$ 300	\$ 200	\$ 200
100-26500-53.1300	ENTERTAINMENT/FOOD	\$ 50	\$ 50	\$ 50
OTHER COSTS				
PAYMENT TO OTHER AGENCIES				
100-26500-57.2060	PEACE OFFICERS A&B	\$ 10,000	\$ 13,500	\$ -
100-26500-57.2063	GA CRIME VICTIMS	\$ 200	\$ 200	\$ -
100-26500-57.2064	APPALACHIAN JUDGE CIRC	\$ 6,000	\$ 8,200	\$ -
100-26500-57.2065	DHR BRAIN/SPINE INJURY	\$ 300	\$ 300	\$ -
100-26500-57.2066	STATE PROBATION FEE	\$ 300	\$ 300	\$ -
100-26500-57.2067	GA SUPERIOR COURT CLERKS	\$ 50,000	\$ 45,000	\$ -
PAYMENTS TO OTHERS				
100-26500-57.3001	REFUNDS	\$ 1,000	\$ 1,000	\$ -
TOTAL		\$ 144,626	\$ 149,091	\$ 82,552

POLICE DEPARTMENT EXPENDITURES

G/L CODES	DESCRIPTION	2013 BUDGET	2014 BUDGET	2015 BUDGET
PERSONAL SERVICES AND EMPLOYEE BENEFITS				
PERSONAL SVCS-WAGES				
100-32000-51.1100	SALARIES	560,000	579,647	600,687
100-32000-51.1300	OVERTIME WAGES	55,409	29,319	35,619
PERSONAL SVCS-BENEFIT				
100-32000-51.2100	GROUP INS	112,636	115,875	116,929
100-32000-51.2200	FICA TAX	44,492	46,586	48,677
100-32000-51.2400	RETIREMENT	33,582	31,622	34,231
100-32000-51.2700	WORKER'S COMPENS	16,331	16,578	18,375
100-32000-51.2900	UNIFORMS	6,000	3,090	8,000
100-32000-51.2901	OTHER BENEFITS	-	4,300	-
PURCHASED / CONTRACTED SERVICES				
PURCHASED PROF & TECH SERVICE				
100-32000-52.1301	TECHNICAL SERVICES	12,000	12,700	12,700
100-32000-52.1305	GPS FOR VEHICLES	-	-	11,000
PURCHASED PROPERTY SERVICES				
100-32000-52.2200	REPAIRS & MAINTENANCE	10,000	14,000	17,000
100-32000-52.2320	RENTAL OF EQUIPMENT	2,325	2,200	2,200
OTHER PURCHASED SERVICES				
100-32000-52.3100	INSURANCE & BONDS	350	800	800
100-32000-52.3110	INSURANCE-LIABILITY	28,000	27,197	16,500
100-32000-52.3200	COMMUNICATIONS	5,500	3,300	3,300
100-32000-52.3210	TELECOMMUNICATION-BLDG	6,500	6,200	6,200
100-32000-52.3300	ADVERTISING	-	15	15
100-32000-52.3500	TRAVEL	4,000	3,900	3,900
100-32000-52.3600	DUES & FEES	750	210	210
100-32000-52.3700	ED & TRAINING	3,000	3,000	3,000
100-32000-52.3800	LICENSES	250	600	600
100-32000-52.3910	MEDICAL TESTING	375	400	400
SUPPLIES				
SUPPLIES				
100-32000-53.1100	SUPPLIES & MATERIALS	6,500	5,300	8,300
100-32000-53.1106	SUPPLIES-COMPUTERS	500	250	250
100-32000-53.1107	SUPPLIES-PARTS	18,000	15,000	20,000
100-32000-53.1110	OFFICE SUPPLIES	5,000	1,900	1,900
100-32000-53.1111	POSTAGE EXPENSE	1,000	600	600
100-32000-53.1220	NATURAL GAS	2,000	2,300	3,200
100-32000-53.1230	ELECTRICITY	9,000	8,015	8,015
100-32000-53.1270	GAS&OIL	40,000	40,000	40,000
100-32000-53.1300	ENTERTAINMENT/FOOD	500	100	100
100-32000-53.1400	BOOKS & PERIODICALS	-	300	300
100-32000-53.1600	SMALL EQUIPMENT	3,000	3,000	3,000
CAPITAL OUTLAYS				
PROPERTY				
100-32000-54.1200	SITE IMPROVEMENTS	22,000	-	-
100-32000-54.1300	BUILDINGS	-	2,500	1,500
MACHINERY & EQUIPMENT				
100-32000-54.2200	VEHICLES	31,000	70,000	35,000
TOTALS		1,040,000	1,050,804	1,062,508

POLICE DEPARTMENT EXPENDITURES

G/L CODES	DESCRIPTION	2013 BUDGET	2014 BUDGET	2015 BUDGET
CAPITAL OUTLAYS DETAIL				
	VEHICLES:			
	2014 Police Tahoe/Cruiser			35,000
	BUILDINGS:			
	Police building improvements			1,500

PROPOSED

FIRE DEPARTMENT EXPENDITURES

G/L CODES	DESCRIPTION	2013 BUDGET	2014 BUDGET	2015 BUDGET
PERSONAL SERVICES AND EMPLOYEE BENEFITS				
PERSONAL SVCS-WAGES				
100-35000-51.1100	SALARIES	\$ 472,882	\$ 485,477	\$ 494,568
100-35000-51.1300	OVERTIME WAGES	\$ 34,610	\$ 30,978	\$ 30,979
PERSONAL SVCS-BENEFIT				
100-35000-51.2100	GROUP INS	\$ 97,356	\$ 96,013	\$ 102,786
100-35000-51.2200	FICA TAX	\$ 38,537	\$ 39,509	\$ 40,204
100-35000-51.2400	RETIREMENT	\$ 29,041	\$ 26,818	\$ 28,272
100-35000-51.2700	WORKER'S COMPENS	\$ 32,124	\$ 29,987	\$ 35,267
100-35000-51.2900	UNIFORMS	\$ 10,500	\$ 4,886	\$ 10,500
100-35000-51.2901	OTHER BENEFITS	\$ -	\$ 353	\$ -
PURCHASED / CONTRACTED SERVICES				
PURCHASED PROF & TECH SERVICE				
100-35000-52.1301	TECHNICAL SERVICES	\$ 1,000	\$ 2,500	\$ 2,500
100-35000-52.1305	GPS FOR VEHICLES	\$ -	\$ -	\$ 2,600
PURCHASED PROPERTY SERVICES				
100-35000-52.2200	REPAIRS & MAINTENANCE	\$ 8,000	\$ 8,000	\$ 19,500
OTHER PURCHASED SERVICES				
100-35000-52.3110	INSURANCE-LIABILITY	\$ 9,700	\$ 10,000	\$ 11,200
100-35000-52.3200	COMMUNICATIONS	\$ 3,200	\$ 3,200	\$ 3,200
100-35000-52.3210	TELECOMMUNICATION-BLDG	\$ 2,500	\$ 2,500	\$ 2,500
100-35000-52.3500	TRAVEL	\$ 1,875	\$ 3,800	\$ 3,800
100-35000-52.3600	DUES & FEES	\$ 500	\$ 500	\$ 800
100-35000-52.3700	ED & TRAINING	\$ 625	\$ 2,000	\$ 2,000
100-35000-52.3800	LICENSES	\$ 500	\$ 500	\$ 500
100-35000-52.3910	MEDICAL TESTING	\$ 300	\$ 300	\$ 300
SUPPLIES				
SUPPLIES				
100-35000-53.1100	SUPPLIES & MATERIALS	\$ 11,000	\$ 12,000	\$ 12,000
100-35000-53.1105	SUPPLIES-FURNITURE & FIXTURES	\$ -	\$ -	\$ 2,000
100-35000-53.1106	SUPPLIES-COMPUTERS	\$ 500	\$ 1,500	\$ 1,500
100-35000-53.1107	SUPPLIES-PARTS	\$ 3,500	\$ 6,000	\$ 16,000
100-35000-53.1110	OFFICE SUPPLIES	\$ 750	\$ 750	\$ 800
100-35000-53.1111	POSTAGE EXPENSE	\$ 150	\$ 150	\$ 150
100-35000-53.1220	NATURAL GAS	\$ 3,000	\$ 4,500	\$ 3,500
100-35000-53.1230	ELECTRICITY	\$ 4,000	\$ 4,455	\$ 4,500
100-35000-53.1270	GAS&OIL	\$ 18,000	\$ 20,000	\$ 22,000
100-35000-53.1300	ENTERTAINMENT/FOOD	\$ 300	\$ 500	\$ 500
100-35000-53.1400	BOOKS & PERIODICALS	\$ 975	\$ 975	\$ 975
100-35000-53.1600	SMALL EQUIPMENT	\$ 3,500	\$ 7,700	\$ 7,700
CAPITAL OUTLAYS				
PROPERTY				
100-35000-54.1100	SITES			
100-35000-54.1200	SITE IMPROVEMENTS	\$ -	\$ 11,000	\$ 11,000
100-35000-54.1300	BUILDINGS	\$ -	\$ 15,000	\$ 15,000
MACHINERY & EQUIPMENT				
100-35000-54.2100	MACHINERY & EQUIPMENT	\$ -	\$ 36,000	\$ 36,000
100-35000-54.2400	COMPUTERS	\$ -	\$ -	\$ 3,000
OTHER COSTS				
100-35000-55.2200	INSURANCE CLAIMS		\$ 220	\$ 220
TOTALS		\$ 788,925	\$ 868,071	\$ 928,321

FIRE DEPARTMENT EXPENDITURES

G/L CODES	DESCRIPTION	2013 BUDGET	2014 BUDGET	2015 BUDGET
CAPITAL OUTLAYS DETAIL				
	MACHINERY & EQUIP:			
	Hurst Hydraulic Tools		\$	36,000
	Ipads Tablets		\$	3,000
	Service hydraulic tools (in repairs & maint)		\$	4,500
	SITE IMPROV			
	Repair Concrete Drive/Parking		\$	11,000
	BUILDING			
	Roof on Fire Station		\$	15,000

PROPOSED

ANIMAL CONTROL DEPARTMENT EXPENDITURES

G/L CODES	DESCRIPTION	2013 BUDGET	2014 BUDGET	2015 BUDGET
PERSONAL SERVICES AND EMPLOYEE BENEFITS				
PERSONAL SVCS-WAGES				
100-39100-51.1100	SALARIES	\$ 18,300	\$ 16,261	\$ 16,754
100-39100-51.1300	OVERTIME WAGES	\$ 3,553	\$ 1,000	\$ 3,769
PERSONAL SVCS-BENEFIT				
100-39100-51.2100	GROUP INS	\$ 4,148	\$ 4,611	\$ 4,918
100-39100-51.2200	FICA TAX	\$ 1,480	\$ 1,320	\$ 1,570
100-39100-51.2400	RETIREMENT	\$ 1,000	\$ 1,034	\$ 1,104
100-39100-51.2700	WORKER'S COMPENS	\$ 300	\$ 824	\$ 594
PURCHASED / CONTRACTED SERVICES				
PURCHASED PROF & TECH SERVICE				
100-39100-52.1200	PROFESSIONAL SERVICES	\$ 100	\$ 100	\$ 100
100-39100-52.1305	GPS FOR VEHICLES	\$ -	\$ -	\$ 850
OTHER PURCHASED SERVICES				
100-39100-52.3110	INSURANCE-LIABILITY	\$ 450	\$ 500	\$ 500
100-39100-52.3200	COMMUNICATIONS	\$ -	\$ -	\$ 1,270
100-39100-52.3600	DUES & FEES	\$ 1,000	\$ -	\$ -
100-39100-52.3800	LICENSES	\$ 119	\$ 200	\$ 200
100-39100-52.3910	MEDICAL TESTING	\$ 50	\$ -	\$ 30
SUPPLIES				
SUPPLIES				
100-39100-53.1100	SUPPLIES & MATERIALS	\$ 3,500	\$ 600	\$ 5,000
100-39100-53.1110	OFFICE SUPPLIES	\$ 1,000	\$ 200	\$ 300
TOTALS		\$ 35,000	\$ 26,650	\$ 36,959

STREET DEPARTMENT EXPENDITURES

G/L CODES	DESCRIPTION	2013 BUDGET	2014 BUDGET	2015 BUDGET
PERSONAL SERVICES AND EMPLOYEE BENEFITS				
PERSONAL SVCS-WAGES				
100-42000-51.1100	SALARIES	\$ 168,244	\$ 205,735	\$ 191,402
100-42000-51.1300	OVERTIME WAGES	\$ 54,452	\$ 56,378	\$ 47,515
PERSONAL SVCS-BENEFIT				
100-42000-51.2100	GROUP INS	\$ 40,322	\$ 49,968	\$ 52,779
100-42000-51.2200	FICA TAX	\$ 17,000	\$ 20,052	\$ 18,277
100-42000-51.2400	RETIREMENT	\$ 14,623	\$ 12,164	\$ 12,853
100-42000-51.2700	WORKER'S COMPENS	\$ 13,785	\$ 12,218	\$ 11,046
PURCHASED / CONTRACTED SERVICES				
PURCHASED PROF & TECH SERVICE				
100-42000-52.1305	GPS FOR VEHICLES	\$ -	\$ -	\$ 6,800
PURCHASED PROPERTY SERVICES				
100-42000-52.2200	REPAIRS & MAINTENANCE	\$ 12,000	\$ 7,500	\$ 20,000
100-42000-52.2201	REPAIRS & MAINTENANCE-STREETS	\$ 30,000	\$ 32,000	\$ 40,000
100-42000-52.2320	RENTAL OF EQUIPMENT	\$ 500	\$ 1,300	\$ 500
OTHER PURCHASED SERVICES				
100-42000-52.3110	INSURANCE-LIABILITY	\$ 6,500	\$ 6,500	\$ 7,500
100-42000-52.3200	COMMUNICATIONS	\$ 700	\$ 600	\$ 600
100-42000-52.3210	TELECOMMUNICATION-BLDG	\$ 1,750	\$ 6,700	\$ 6,700
100-42000-52.3700	ED & TRAINING	\$ -	\$ 800	\$ 800
100-42000-52.3910	MEDICAL TESTING	\$ 350	\$ 350	\$ 350
SUPPLIES				
SUPPLIES				
100-42000-53.1100	SUPPLIES & MATERIALS	\$ 50,000	\$ 52,000	\$ 50,000
100-42000-53.1105	SUPPLIES-FURNITURE & FIXTURES	\$ -	\$ 200	\$ 200
100-42000-53.1107	SUPPLIES-PARTS	\$ 10,000	\$ 25,000	\$ 25,000
100-42000-53.1110	OFFICE SUPPLIES	\$ 200	\$ 100	\$ 100
100-42000-53.1220	NATURAL GAS	\$ -	\$ 200	\$ -
100-42000-53.1230	ELECTRICITY	\$ 16,000	\$ 9,695	\$ 12,000
100-42000-53.1231	ELECTRICITY-ST LGTS	\$ 120,000	\$ 122,585	\$ 122,585
100-42000-53.1270	GAS&OIL	\$ 30,000	\$ 20,000	\$ 11,000
100-42000-53.1300	ENTERTAINMENT/FOOD	\$ 2,500	\$ 1,000	\$ 1,000
100-42000-53.1600	SMALL EQUIPMENT	\$ 7,000	\$ 6,700	\$ 6,700
100-42000-53.1710	RENTAL UNIFORMS	\$ 5,800	\$ 5,800	\$ 4,000
CAPITAL OUTLAYS				
PROPERTY				
100-42000-54.1400	INFRASTRUCTURE	\$ -	\$ -	\$ 40,000
MACHINERY & EQUIPMENT				
100-42000-54.2100	MACHINERY & EQUIPMENT	\$ -	\$ 31,000	\$ 35,500
TOTALS		\$ 601,726	\$ 686,545	\$ 725,207
CAPITAL OUTLAYS DETAIL				
MACHINERY & EQUIPMENT:				
	Motor grader			\$ 30,000
	RTV Transmission			\$ 2,500
	Packer Transmission			\$ 3,000
INFRASTRUCTURE:				
	LMIG Paving Projects			\$ 40,000
SMALL EQUIPMENT:				
	5 weed eaters			\$ 2,000
	5 push mowers			\$ 600
	4 chainsaws			\$ 2,000

FLEET MAINTENANCE EXPENDITURES

G/L CODES	DESCRIPTION	2013 BUDGET	2014 BUDGET	2015 BUDGET
PERSONAL SERVICES AND EMPLOYEE BENEFITS				
PERSONAL SVCS-WAGES				
100-49000-51.1100	SALARIES	\$ 107,720	\$ 115,261	\$ 57,652
100-49000-51.1300	OVERTIME WAGES	\$ 9,933	\$ 23,034	\$ 17,296
PERSONAL SVCS-BENEFIT				
100-49000-51.2100	GROUP INS	\$ 25,219	\$ 30,780	\$ 16,585
100-49000-51.2200	FICA TAX	\$ 9,880	\$ 10,580	\$ 5,734
100-49000-51.2400	RETIREMENT	\$ 6,010	\$ 7,181	\$ 4,031
100-49000-51.2700	WORKER'S COMPENS	\$ 4,635	\$ 5,910	\$ 2,923
PURCHASED / CONTRACTED SERVICES				
PURCHASED PROF & TECH SERVICE				
100-49000-52.1305	GPS FOR VEHICLES	\$ -	\$ -	\$ 6,800
PURCHASED PROPERTY SERVICES				
100-49000-52.2200	REPAIRS & MAINTENANCE	\$ 7,200	\$ 7,200	\$ 15,000
100-49000-52.2320	RENTAL OF EQUIPMENT	\$ 550	\$ 100	\$ 100
OTHER PURCHASED SERVICES				
100-49000-52.3110	INSURANCE-LIABILITY	\$ 5,000	\$ 5,000	\$ 5,700
100-49000-52.3200	COMMUNICATIONS	\$ 600	\$ 700	\$ 700
100-49000-52.3210	TELECOMMUNICATION-BLDG	\$ 3,000	\$ 3,000	\$ 3,000
100-49000-52.3600	DUES & FEES	\$ 50	\$ -	\$ -
100-49000-52.3700	ED & TRAINING	\$ -	\$ 300	\$ 300
100-49000-52.3910	MEDICAL TESTING	\$ 70	\$ 70	\$ 70
SUPPLIES				
SUPPLIES				
100-49000-53.1100	SUPPLIES & MATERIALS	\$ 6,733	\$ 13,000	\$ 13,000
100-49000-53.1107	SUPPLIES-PARTS	\$ 20,000	\$ 32,000	\$ 15,000
100-49000-53.1110	OFFICE SUPPLIES	\$ -	\$ 50	\$ 50
100-49000-53.1270	GAS&OIL	\$ 18,000	\$ 10,500	\$ 15,000
100-49000-53.1300	ENTERTAINMENT/FOOD	\$ 150	\$ 150	\$ 150
100-49000-53.1400	BOOKS & PERIODICALS	\$ -	\$ 50	\$ 50
100-49000-53.1600	SMALL EQUIPMENT	\$ 5,750	\$ 10,750	\$ 10,000
100-42000-53.1710	RENTAL UNIFORMS	\$ 2,400	\$ 2,500	\$ 2,500
CAPITAL OUTLAYS				
MACHINERY & EQUIPMENT				
100-49000-54.2100	MACHINERY & EQUIPMENT	\$ 3,500	\$ 13,500	\$ 20,550
100-49000-54.2200	VEHICLES	\$ -	\$ 15,000	\$ 25,000
TOTALS		\$ 236,400	\$ 306,616	\$ 237,191

CAPITAL OUTLAYS DETAIL

MACHINERY & EQUIPMENT:

Gas powered portable welder for Svc Truck	\$ 3,400
Brake Lathe	\$ 6,000
Tool Box for shop	\$ 1,350
Update for computer for brain box	\$ 700
1" impact wrench	\$ 600
Drive on lift	\$ 6,500
Repair storage bin (county donated)	\$ 2,000

VEHICLES:

Four Wheel Drive Service Truck	\$ 25,000
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INCLUDED IN SMALL EQUIPMENT:

\$5,000 miscellaneous tools	\$ 3,000
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CEMETERY EXPENDITURES

G/L CODES	DESCRIPTION	2013 BUDGET	2014 BUDGET	2015 BUDGET
SUPPLIES				
SUPPLIES				
100-49500-53.1100	SUPPLIES & MATERIALS	\$ -	\$ -	\$ 250
100-49500-53.1270	GAS&OIL	\$ 500	\$ 2,500	\$ 250
	TOTALS	\$ 500	\$ 2,500	\$ 500

PROPOSED

PARKS ADMINISTRATION EXPENDITURES

G/L CODES	DESCRIPTION	2013 BUDGET	2014 BUDGET	2015 BUDGET
PURCHASED / CONTRACTED SERVICES				
PURCHASED PROPERTY SERVICES				
100-62000-52.2200	REPAIRS & MAINTENANCE	\$ 1,000	\$ 1,300	\$ 500
100-62000-52.2320	RENTAL OF EQUIPMENT	\$ -	\$ -	\$ 2,000
OTHER PURCHASED SERVICES				
100-62000-52.3110	INSURANCE-LIABILITY	\$ 700	\$ 150	\$ 150
SUPPLIES				
SUPPLIES				
100-62000-53.1100	SUPPLIES & MATERIALS	\$ 17,000	\$ 17,000	\$ 25,000
100-62000-53.1105	SUPPLIES-FURNITURE & FIXTURES			
100-62000-53.1107	SUPPLIES-PARTS	\$ 3,800	\$ 3,800	\$ 1,000
100-62000-53.1220	NATURAL GAS	\$ 5,300	\$ 5,400	\$ 5,500
100-62000-53.1230	ELECTRICITY	\$ 18,000	\$ 20,530	\$ 20,000
100-62000-53.1300	ENTERTAINMENT/FOOD	\$ -	\$ 70	\$ -
100-62000-53.1600	SMALL EQUIPMENT	\$ -	\$ 1,640	\$ 1,000
CAPITAL OUTLAYS				
CAPITAL OUTLAY-PROPERTY				
100-62000-54.1200	SITE IMPROVEMENTS	\$ 212,000	\$ -	\$ -
100-62000-54.1300	BUILDINGS	\$ -	\$ 10,000	\$ 30,000
100-62000-54.1400	INFRASTRUCTURE	\$ -	\$ -	\$ 45,000
TOTALS		\$ 257,800	\$ 59,890	\$ 130,150

CAPITAL OUTLAYS DETAIL

SITE IMPROVEMENTS:

Doris Wigington Park (materials for restrooms)	\$ 10,000
Pavillion	\$ 20,000
One mile trail from Dwig Park to Piney Wood Subdiv	\$ 30,000
Playground repairs	\$ 10,000
Tennis Court repairs	\$ 5,000

PROTECTIVE INSPECTION EXPENDITURES

G/L CODES	DESCRIPTION	2013 BUDGET	2014 BUDGET	2015 BUDGET
PERSONAL SERVICES AND EMPLOYEE BENEFITS				
PERSONAL SVCS-WAGES				
100-72000-51.1100	SALARIES	\$ 27,144	\$ 16,325	\$ 16,815
PERSONAL SVCS-BENEFIT				
100-72000-51.2100	GROUP INS	\$ 8,370	\$ 3,081	\$ 3,311
100-72000-51.2200	FICA TAX	\$ 2,076	\$ 1,249	\$ 1,286
100-72000-51.2400	RETIREMENT	\$ 1,567	\$ 848	\$ 905
100-72000-51.2700	WORKER'S COMPENS	\$ 735	\$ 737	\$ 625
PURCHASED / CONTRACTED SERVICES				
PURCHASED PROF & TECH SERVICE				
100-72000-52.1200	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 400
100-72000-52.1305	GPS FOR VEHICLES	\$ -	\$ -	\$ 900
PURCHASED PROPERTY SERVICES				
100-72000-52.2200	REPAIRS & MAINTENANCE	\$ 1,500	\$ 1,500	\$ 2,200
OTHER PURCHASED SERVICES				
100-72000-52.3110	INSURANCE-LIABILITY	\$ 900	\$ 946	\$ 1,000
100-72000-52.3500	TRAVEL	\$ 100	\$ 200	\$ 200
100-72000-52.3600	DUES & FEES	\$ 25	\$ 800	\$ 800
100-72000-52.3700	ED & TRAINING	\$ 97	\$ 1,000	\$ 970
100-72000-52.3910	MEDICAL TESTING	\$ -	\$ -	\$ 30
SUPPLIES				
SUPPLIES				
100-72000-53.1100	SUPPLIES & MATERIALS	\$ 500	\$ 300	\$ 500
100-72000-53.1106	SUPPLIES-COMPUTERS	\$ -	\$ 500	\$ 500
100-49000-53.1107	SUPPLIES-PARTS	\$ 750	\$ 500	\$ 500
100-72000-53.1110	OFFICE SUPPLIES	\$ 250	\$ 250	\$ 250
100-72000-53.1270	GAS&OIL	\$ 2,000	\$ 2,594	\$ 2,000
100-72000-53.1400	BOOKS & PERIODICALS	\$ -	\$ 500	\$ 500
100-72000-53.1600	SMALL EQUIPMENT	\$ -	\$ 68	\$ 100
100-72000-53.1700	OTHER SUPPLIES	\$ -	\$ 45	\$ 100
TOTALS		\$ 46,014	\$ 31,443	\$ 33,892

PLANNING & ZONING EXPENDITURES

G/L CODES	DESCRIPTION	2013 BUDGET	2014 BUDGET	2015 BUDGET
PERSONAL SERVICES AND EMPLOYEE BENEFITS				
PERSONAL SVCS-WAGES				
100-74000-51.1100	SALARIES	\$ 40,105	\$ 41,305	\$ 38,413
100-74000-51.1300	OVERTIME WAGES	\$ 2,313	\$ 2,383	\$ 2,571
PERSONAL SVCS-BENEFIT				
100-74000-51.2100	GROUP INS	\$ 5,703	\$ 6,148	\$ 5,154
100-74000-51.2200	FICA TAX	\$ 3,245	\$ 3,342	\$ 3,135
100-74000-51.2400	RETIREMENT	\$ 2,449	\$ 2,269	\$ 2,205
100-74000-51.2700	WORKER'S COMPENS	\$ 137	\$ 137	\$ 1,476
PURCHASED / CONTRACTED SERVICES				
PURCHASED PROF & TECH SERVICE				
100-74000-52.1305	GPS FOR VEHICLES	\$ -	\$ -	\$ 900
PURCHASED PROPERTY SERVICES				
100-74000-52.22000	REPAIRS & MAINTENANCE	\$ 100	\$ 500	\$ 500
100-74000-52.2310	RENTAL OF LAND OR BLDGS	\$ 130	\$ -	\$ -
OTHER PURCHASED SERVICES				
100-74000-52.3100	INSURANCE & BONDS	\$ 100	\$ 132	\$ 100
100-74000-52.3110	INSURANCE-LIABILITY	\$ 700	\$ 742	\$ 1,000
100-74000-52.3200	COMMUNICATIONS	\$ 1,450	\$ 1,450	\$ 1,450
100-74000-52.3210	TELECOMMUNICATIONS			
100-74000-52.3300	ADVERTISING	\$ 750	\$ 400	\$ 800
100-74000-52.3400	PRINTING AND BINDING	\$ 60	\$ 60	\$ 60
100-74000-52.3500	TRAVEL	\$ 1,000	\$ 40	\$ 970
100-74000-52.3600	DUES & FEES	\$ 50	\$ -	\$ 50
100-74000-52.3700	ED & TRAINING	\$ 1,000	\$ 1,000	\$ 1,000
100-74000-52.3910	MEDICAL TESTING	\$ 20	\$ -	\$ 30
SUPPLIES				
SUPPLIES				
100-74000-53.1100	SUPPLIES & MATERIALS	\$ 500	\$ 500	\$ 500
100-74000-53.1106	SUPPLIES-COMPUTERS	\$ 319	\$ 150	\$ 150
100-74000-53.1110	OFFICE SUPPLIES	\$ 200	\$ 200	\$ 200
100-74000-53.1270	GAS&OIL	\$ 1,500	\$ 800	\$ 800
100-74000-53.1300	ENTERTAINMENT/FOOD	\$ 100	\$ 100	\$ 100
100-74000-53.1400	BOOKS & PERIODICALS	\$ -	\$ 40	\$ 40
TOTALS		\$ 61,931	\$ 61,698	\$ 61,604

DEBT SERVICE EXPENDITURES

G/L CODES	DESCRIPTION	2013 BUDGET	2014 BUDGET	2015 BUDGET
DEBT SERVICE - PRINCIPAL				
PRINCIPAL				
100-80000-58.1203	ROPER BLDG PRINCIPAL	\$ 13,334	\$ 14,127	\$ 8,625
100-80000-58.1204	POOLE LAND PRINCIPAL	\$ 10,641	\$ 11,130	\$ 11,642
100-80000-58.1234	LEASE-FIRE TRUCK	\$ 20,468	\$ 21,567	\$ 22,723
100-80000-58.1257	2009 POLICE PRECINCT	\$ 26,374	\$ 27,656	\$ 29,000
	BB&T turnout gear, police car, mack	\$ 28,633	\$ 22,485	\$ 9,560
	Estimate for 2015 STREET	\$ -	\$ 4,821	\$ 13,039
	Estimate for FLEET	\$ -	\$ 2,961	\$ -
	Estimate for 2015 Police	\$ -	\$ 12,295	\$ 15,592
	Estimate for 2015 Fire	\$ -	\$ 6,323	\$ 8,545
DEBT SERVICE - INTEREST				
INTEREST				
100-80000-58.2203	ROPER BLDG INTEREST	\$ 1,737	\$ 945	\$ 167
100-80000-58.2204	POOLE LAND INTEREST	\$ 1,881	\$ 1,392	\$ 881
100-80000-58.2234	LEASE-FIRE TRUCK	\$ 7,534	\$ 6,437	\$ 5,280
100-80000-58.2257	2009 POLICE PRECINCT	\$ 18,598	\$ 17,316	\$ 15,972
	BB&T turnout gear, police car, mack	\$ 1,769	\$ 623	\$ 69
	Estimate for 2015 STREET	\$ -	\$ 8,343	\$ 2,624
	Estimate for FLEET	\$ -	\$ 2,500	\$ -
	Estimate for 2015 Police	\$ -	\$ 20,732	\$ 1,295
	Estimate for 2015 Fire	\$ -	\$ 10,662	\$ 770
	TOTALS	\$ 130,969	\$ 150,078	\$ 145,784

MUNICIPAL TECH FEE REVENUE

G/L CODES	DESCRIPTION	2013 BUDGET	2014 BUDGET	2015 BUDGET
201.39.1204	TECH FEE TRANSFER FROM MUNI COURT	\$ -	\$ -	\$ 36,100
201.13.4220	USE OF PRIOR YEAR FUND BALANCE	\$ -	\$ -	\$ 15,000
	TOTAL	\$ -	\$ -	\$ 51,100

MUNICIPAL TECH FEE EXPENDITURES

G/L CODES	DESCRIPTION	2013 BUDGET	2014 BUDGET	2015 BUDGET
SUPPLIES				
SUPPLIES				
201.26500.53.1106	SUPPLIES - COMPUTERS	\$ -	\$ -	\$ 4,000
201.26500.53.1600	SMALL EQUIPMENT (COMPUTER RELATED)	\$ -	\$ -	\$ 5,000
CAPITAL OUTLAYS				
MACHINERY & EQUIPMENT				
201.26500.54.2400	COMPUTERS	\$ -	\$ -	\$ 5,000
201.26500.54.2403	TECHNOLOGICAL EQUIPMENT	\$ -	\$ -	\$ 37,100
	TOTAL	\$ -	\$ -	\$ 51,100

CONFISCATED ASSETS FUND REVENUE

G/L CODES	DESCRIPTION	2013 BUDGET	2014 BUDGET	2015 BUDGET
210-35.1300	CONFISCATION	\$ -	\$ 650	\$ 650
210-36.1000	INTEREST	\$ 50	\$ 11	\$ -
TOTAL		\$ 50	\$ 661	\$ 650

CONFISCATED ASSETS FUND EXPENDITURES

G/L CODES	DESCRIPTION	2013 BUDGET	2014 BUDGET	2015 BUDGET
FUND BALANCE				
210-13.4220	RESERVE FOR FUTURE USE	\$ 50	\$ 650	\$ 650
MACHINERY & EQUIPMENT				
210-32270-54.2100	MACHINERY & EQUIPMENT	\$ -	\$ 11	\$ -
TOTAL		\$ 50	\$ 661	\$ 650

HOTEL-MOTEL TAX REVENUE

G/L CODES	DESCRIPTION	2013 BUDGET	2014 BUDGET	2015 BUDGET
275-31.4100	HOTEL-MOTEL TAX (6%)	\$ 50,325	\$ 50,000	\$ 60,000
275-36.1000	INTEREST	\$ 175	\$ 150	\$ 15
275-38.9000	MISCELLANEOUS REVENUE	\$ 19,500	\$ 16,000	\$ 16,000
	TOTAL	\$ 70,000	\$ 66,150	\$ 76,015

HOTEL-MOTEL TAX EXPENDITURES

G/L CODES	DESCRIPTION	2013 BUDGET	2014 BUDGET	2015 BUDGET
275-75400-52.1301	TECHNICAL SERVICES	\$ 800	\$ -	\$ -
275-75400-52.2310	LAND & BUILDING RENTAL	\$ 4,500	\$ 3,500	\$ 800
275-75400-52.2320	RENTAL OF EQUIPMENT	\$ 1,100	\$ 1,100	\$ 1,100
275-75400-52.3300	ADVERTISING-TOURISM/TRADE PROMOTION	\$ 44,400	\$ 11,000	\$ -
275-75400-53.1100	SUPPLIES AND MATERIALS	\$ 8,000	\$ 3,600	\$ 3,000
275-75400-53.1300	ENTERTAINMENT/FOOD	\$ 200	\$ 3,500	\$ 3,500
275-75400-57.2000	PAYMENTS TO OTHER AGENCIES	\$ 10,000	\$ 33,950	\$ 40,000
275-75400-57.3000	PAYMENTS TO OTHERS	\$ 1,000	\$ 9,500	\$ 2,000
275-75400-61.1003	TRANSFER TO GENERAL FUND	\$ -	\$ -	\$ 25,615
	TOTAL	\$ 70,000	\$ 66,150	\$ 76,015

2008 SPLOST REVENUES

G/L CODES	DESCRIPTION	2013 BUDGET	2014 BUDGET	2015 BUDGET
320.13.4220	USE OF PRIOR YEAR FUND BALANCE	\$ -	\$ -	\$ 105,583
	TOTAL	\$ -	\$ -	\$ 105,583

2008 SPLOST EXPENDITURES

G/L CODES	DESCRIPTION	2013 BUDGET	2014 BUDGET	2015 BUDGET
320-49600-54.1400	INFRASTRUCTURE	\$ -	\$ -	\$ 105,583
	TOTAL	\$ -	\$ -	\$ 105,583

2014 SPLOST REVENUES

G/L CODES	DESCRIPTION	2013 BUDGET	2014 BUDGET	2015 BUDGET
321.31.3200	SPECIAL PURPOSE LOCAL OPTION SALES & USE T	\$ -	\$ -	\$ 840,000
	TOTAL	\$ -	\$ -	\$ 840,000

2014 SPLOST EXPENDITURES

G/L CODES	DESCRIPTION	2013 BUDGET	2014 BUDGET	2015 BUDGET
321-49600-54.1400	INFRASTRUCTURE	\$ -	\$ -	\$ 840,000
	TOTAL	\$ -	\$ -	\$ 840,000

WATER FUND REVENUE

REVENUE	DESCRIPTION	2013 BUDGET	2014 BUDGET	2015 BUDGET
CHARGES FOR SERVICES				
WATER & SEWER RECEIPTS				
505-34.4210	WATER RECEIPTS	\$ 2,450,000	\$ 2,635,000	\$ 2,580,000
505-34.4211	METER/INSTALLATION	\$ 20,000	\$ 95,000	\$ 95,000
505-34.4212	TRANSFER FEES	\$ 3,000	\$ 3,000	\$ 2,000
505-34.4213	RECONNECT FEES	\$ 2,000	\$ 2,000	\$ 1,000
505-34.4214	DAMAGE ON METERS	\$ 100	\$ 100	\$ 100
505-34.4216	HYDRANT TAP FEES	\$ 1,200	\$ 1,500	\$ 1,500
505-34.4218	SUMMER SURCHARGE	\$ 31,000	\$ 30,000	\$ 35,000
505-34.4230	SEWERAGE RECEIPTS	\$ 550,000	\$ 587,800	\$ 595,000
505-34.4235	SEWERAGE TIE-ONS	\$ 15,000	\$ 25,000	\$ 15,000
505-34.4238	LEACHATE DUMP FEES	\$ 45,000	\$ 250,000	\$ 250,000
505-34.4239	GREASE DUMP FEES	\$ 100,000	\$ -	\$ -
505-34.4240	SEWERAGE DUMP FEES	\$ 250,000	\$ 6,000	\$ 2,000
505-34.4245	LATE PENALTIES	\$ 75,000	\$ 90,000	\$ 90,000
OTHER/ENTERPRISE				
505-34.6900	OTHER FEES	\$ 2,000	\$ 3,000	\$ 3,000
OTHER CHARGES FOR SERVICES				
505-34.9300	BAD CHECK FEES	\$ 2,000	\$ 2,000	\$ 2,000
505-34.9800	PIPES/FITTINGS/MISC	\$ 5,000	\$ 55,000	\$ 5,000
INVESTMENT INCOME				
INTEREST REVENUE				
505-36.1000	INTEREST REVENUE	\$ 5,000	\$ 1,200	\$ 700
CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES				
CONTRIBUTIONS & DONATIONS				
505-37.1021	CONTRIBUTIONS FROM PRIVATE	\$ -	\$ -	\$ 20,000
MISCELLANEOUS REVENUE				
OTHER MISCELLANEOUS				
505-38.9000	MISCELLANEOUS INCOME	\$ 1,000	\$ 1,000	\$ 1,000
505-38.9010	AIRTOUCH RENTAL	\$ 18,000	\$ 20,000	\$ 23,000
TOTAL		\$ 3,575,300	\$ 3,807,600	\$ 3,721,300

SEWER ADMINISTRATION EXPENSES

G/L CODES	DESCRIPTION	2013 BUDGET	2014 BUDGET	2015 BUDGET
PERSONAL SERVICES AND EMPLOYEE BENEFITS				
PERSONAL SVCS-WAGES				
505-43100-51.1100	SALARIES	\$ 10,712	\$ 11,033	\$ 13,926
PERSONAL SVCS-BENEFIT				
505-43100-51.2100	GROUP INS	\$ 2,852	\$ 3,074	\$ 3,276
505-43100-51.2200	FICA TAX	\$ 820	\$ 844	\$ 1,065
505-43100-51.2400	RETIREMENT	\$ 619	\$ 573	\$ 611
505-43100-51.2700	WORKER'S COMPENS	\$ 36	\$ 36	\$ 30
PURCHASED / CONTRACTED SERVICES				
OTHER PURCHASED SERVICES				
505-43100-52.3110	INSURANCE-LIABILITY	\$ 75	\$ 75	\$ 75
505-43100-52.3600	DUES & FEES	\$ 700	\$ 2,200	\$ 2,150
505-43100-52.3910	MEDICAL TESTING	\$ -	\$ -	\$ 50
SUPPLIES				
SUPPLIES				
505-43100-53.1106	SUPPLIES-COMPUTERS	\$ -	\$ 150	\$ 150
DEPRECIATION/AMORTIZATION				
DEPRECIATION/AMORTIZATION				
505-43100-56.1000	DEPRECIATION	\$ 600	\$ 400	\$ 540
DEBT SERVICE				
INTEREST				
505-43100-58.2205	INTEREST GEFA 99-L98WJ	\$ 29,656	\$ 25,254	\$ 20,662
505-43100-58.2208	INTEREST GEFA 95-013WQ	\$ 314	\$ -	\$ -
TOTAL		\$ 46,384	\$ 43,639	\$ 42,535

SEWER MAINTENANCE EXPENSES

G/L CODES	DESCRIPTION	2013 BUDGET	2014 BUDGET	2015 BUDGET
PERSONAL SERVICES AND EMPLOYEE BENEFITS				
PERSONAL SVCS-WAGES				
505-43310-51.1100	SALARIES	\$ 73,974	\$ 79,405	\$ 66,462
505-43310-51.1300	OVERTIME WAGES	\$ 9,139	\$ 9,416	\$ 11,987
PERSONAL SVCS-BENEFIT				
505-43310-51.2100	GROUP INS	\$ 19,120	\$ 18,773	\$ 18,074
505-43310-51.2200	FICA TAX	\$ 6,358	\$ 6,795	\$ 6,001
505-43310-51.2400	RETIREMENT	\$ 3,884	\$ 4,610	\$ 4,220
505-43310-51.2700	WORKER'S COMPENS	\$ 3,439	\$ 3,430	\$ 1,951
505-43310-51.2900	UNIFORMS	\$ -	\$ 200	\$ 200
PURCHASED / CONTRACTED SERVICES				
PURCHASED PROF & TECH SERVICE				
505-43350-52.1305	GPS FOR VEHICLES	\$ -	\$ -	\$ 2,530
PURCHASED PROPERTY SERVICES				
505-43310-52.2200	REPAIRS & MAINTENANCE	\$ 2,500	\$ 5,000	\$ 2,500
505-43310-52.2320	RENTAL OF EQUIPMENT	\$ 500	\$ 500	\$ 500
OTHER PURCHASED SERVICES				
505-43310-52.3110	INSURANCE-LIABILITY	\$ 500	\$ 2,021	\$ 2,400
505-43310-52.3200	COMMUNICATIONS	\$ 900	\$ 700	\$ 700
505-43310-52.3500	TRAVEL	\$ 300	\$ 1,697	\$ 1,697
505-43310-52.3600	DUES & FEES	\$ 100	\$ 1,000	\$ 1,000
505-43310-52.3700	ED & TRAINING	\$ 300	\$ 300	\$ 300
505-43310-52.3910	MEDICAL TESTING	\$ 20	\$ 50	\$ 50
SUPPLIES				
SUPPLIES				
505-43310-53.1100	SUPPLIES & MATERIALS	\$ 4,000	\$ 6,700	\$ 6,700
505-43310-53.1101	WTR/SWR LINE MAINTENANCE	\$ 3,000	\$ -	\$ -
505-43310-53.1107	SUPPLIES-PARTS	\$ 4,000	\$ 11,000	\$ 11,000
505-43310-53.1110	OFFICE SUPPLIES	\$ 100	\$ 100	\$ 100
505-43310-53.1270	GAS&OIL	\$ 8,000	\$ 5,400	\$ 4,400
505-43310-53.1300	ENTERTAINMENT/FOOD	\$ -	\$ 35	\$ 35
505-43310-53.1600	SMALL EQUIPMENT	\$ 1,500	\$ 1,500	\$ 1,500
505-43310-53.1710	UNIFORM RENTAL	\$ 400	\$ 500	\$ 500
505-43310-53.1720	CHEMICALS	\$ -	\$ 500	\$ 500
DEPRECIATION AND AMORTIZATION				
DEPRECIATION/AMORTIZATION				
505-43310-56.1000	DEPRECIATION	\$ 70,000	\$ 61,500	\$ 63,500
DEBT SERVICE				
INTEREST				
505-43310-58.2281	INT 2012 - BB&T SEWER EQUIP	\$ -	\$ 568	\$ 160
TOTAL		\$ 212,034	\$ 221,700	\$ 208,967

WASTE WATER TREATMENT EXPENSES

G/L CODES	DESCRIPTION	2013 BUDGET	2014 BUDGET	2015 BUDGET
PERSONAL SERVICES AND EMPLOYEE BENEFITS				
PERSONAL SVCS-WAGES				
505-43350-51.1100	SALARIES	\$ 8,001	\$ 36,999	\$ 46,383
505-43350-51.1300	OVERTIME WAGES	\$ -	\$ 2,290	\$ 4,218
PERSONAL SVCS-BENEFIT				
505-43350-51.2100	GROUP INS	\$ 2,852	\$ 15,533	\$ 13,285
505-43350-51.2200	FICA TAX	\$ 612	\$ 3,006	\$ 3,871
505-43350-51.2400	RETIREMENT	\$ 457	\$ 2,039	\$ 2,722
505-43350-51.2700	WORKER'S COMPENS	\$ 746	\$ 464	\$ 2,313
PURCHASED / CONTRACTED SERVICES				
PURCHASED PROF & TECH SERVICE				
505-43350-52.1200	PROFESSIONAL SERVICES	\$ 4,000	\$ 4,000	\$ 4,000
505-43350-52.1300	TECHNICAL SURVEY	\$ 150	\$ 150	\$ 150
505-43350-52.1305	GPS FOR VEHICLES	\$ -	\$ -	\$ 3,400
PURCHASED PROPERTY SERVICES				
505-43350-52.2200	REPAIRS & MAINTENANCE	\$ 50,000	\$ 13,270	\$ 25,000
505-43350-52.2320	RENTAL OF EQUIPMENT	\$ 3,000	\$ 10,000	\$ 10,000
OTHER PURCHASED SERVICES				
505-43350-52.3110	INSURANCE-LIABILITY	\$ 3,500	\$ 4,396	\$ 4,700
505-43350-52.3200	COMMUNICATIONS	\$ 550	\$ 500	\$ 500
505-43350-52.3210	TELECOMMUNICATION-BLDG	\$ 2,100	\$ 2,000	\$ 2,000
505-43350-52.3500	TRAVEL	\$ 1,250	\$ 1,250	\$ 1,250
505-43350-52.3600	DUES & FEES	\$ 100	\$ 500	\$ 450
505-43350-52.3700	ED & TRAINING	\$ 1,200	\$ 700	\$ 700
505-43350-52.3800	LICENSES	\$ 800	\$ 500	\$ 500
505-43350-52.3910	MEDICAL TESTING	\$ 50	\$ -	\$ 50
505-43350-52.3920	GRIT/SLUDGE REMOVAL	\$ 30,000	\$ 18,000	\$ 18,000
SUPPLIES				
SUPPLIES				
505-43350-53.1100	SUPPLIES & MATERIALS	\$ 50,000	\$ 30,000	\$ 50,000
505-43350-53.1106	SUPPLIES-COMPUTERS	\$ 200	\$ -	\$ -
505-43350-53.1107	SUPPLIES-PARTS	\$ 10,000	\$ 10,000	\$ 10,000
505-43350-53.1110	OFFICE SUPPLIES	\$ 200	\$ -	\$ -
505-43350-53.1111	POSTAGE EXPENSE	\$ 100	\$ 170	\$ 170
505-43350-53.1230	ELECTRICITY	\$ 125,000	\$ 112,575	\$ 110,000
505-43350-53.1270	GAS&OIL	\$ 10,000	\$ 15,000	\$ 20,000
505-43350-53.1400	BOOKS & PERIODICALS	\$ 100	\$ -	\$ -
505-43350-53.1600	SMALL EQUIPMENT	\$ 8,000	\$ 5,000	\$ 8,000
505-43350-53.1710	RENTAL UNIFORMS	\$ 1,000	\$ 2,500	\$ 2,500
505-43350-53.1720	CHEMICALS	\$ 80,000	\$ 56,000	\$ 60,000
DEPRECIATION/AMORTIZATION				
DEPRECIATION/AMORTIZATION				
505-43350-56.1000	DEPRECIATION	\$ 40,000	\$ 15,000	\$ 44,500
DEBT SERVICE				
INTEREST				
505-43350-58.2300	INTEREST GEFA CW12006	\$ 23,951	\$ 98,256	\$ 29,314
TOTAL		\$ 457,919	\$ 460,097	\$ 477,976
CAPITAL OUTLAYS DETAIL				
	Repair check valves - Town Creek		\$	4,000
	Repair Case Backhoe		\$	6,000

WATER ADMINISTRATION EXPENSES

G/L CODES	DESCRIPTION	2013 BUDGET	2014 BUDGET	2015 BUDGET
PERSONAL SERVICES AND EMPLOYEE BENEFITS				
PERSONAL SVCS-WAGES				
505-44100-51.1100	SALARIES	\$ 149,190	\$ 153,800	\$ 172,132
PERSONAL SVCS-BENEFIT				
505-44100-51.2100	GROUP INS	\$ 25,273	\$ 26,141	\$ 32,734
505-44100-51.2200	FICA TAX	\$ 11,413	\$ 11,766	\$ 13,168
505-44100-51.2400	RETIREMENT	\$ 8,614	\$ 7,986	\$ 9,260
505-44100-51.2700	WORKER'S COMPENS	\$ 497	\$ 593	\$ 981
PURCHASED / CONTRACTED SERVICES				
PURCHASED PROF & TECH SERVICE				
505-44100-52.1200	PROFESSIONAL SERVICES	\$ 27,000	\$ 18,000	\$ 15,000
505-44100-52.1301	TECHNICAL SERVICES	\$ 14,500	\$ 7,585	\$ 6,000
PURCHASED PROPERTY SERVICES				
505-44100-52.2200	REPAIRS & MAINTENANCE	\$ 1,000	\$ 1,500	\$ 1,500
505-44100-52.2310	RENTAL OF LAND OR BLDGS			
505-44100-52.2320	RENTAL OF EQUIPMENT	\$ 5,000	\$ 5,000	\$ 2,500
OTHER PURCHASED SERVICES				
505-44100-52.3100	INSURANCE & BONDS	\$ 750	\$ 500	\$ 500
505-44100-52.3110	INSURANCE-LIABILITY	\$ 1,000	\$ 838	\$ 1,600
505-44100-52.3200	COMMUNICATIONS	\$ 1,000	\$ -	\$ -
505-44100-52.3300	ADVERTISING	\$ 200	\$ 200	\$ 170
505-44100-52.3500	TRAVEL	\$ 4,000	\$ 1,500	\$ 1,500
505-44100-52.3600	DUES & FEES	\$ 10,000	\$ 8,000	\$ 8,000
505-44100-52.3700	ED & TRAINING	\$ 1,000	\$ 1,000	\$ 1,000
505-43350-52.3910	MEDICAL TESTING	\$ -	\$ -	\$ 30
SUPPLIES				
SUPPLIES				
505-44100-53.1100	SUPPLIES & MATERIALS	\$ 3,000	\$ 3,800	\$ 3,800
505-44100-53.1105	SUPPLIES-FURNITURE & FIXTURES	\$ -	\$ 1,000	\$ -
505-44100-53.1106	SUPPLIES-COMPUTERS	\$ 1,000	\$ 1,500	\$ 500
505-44100-53.1110	OFFICE SUPPLIES	\$ 8,000	\$ 5,000	\$ 5,000
505-44100-53.1111	POSTAGE EXPENSE	\$ 21,000	\$ 21,000	\$ 30,000
505-44100-53.1300	ENTERTAINMENT/FOOD	\$ 1,000	\$ 1,000	\$ 1,000
505-44100-53.1510	WATER FR PICKENS CO	\$ 2,000	\$ -	\$ -
505-44100-53.1511	WATER FR CHEROKEE CO	\$ 2,000	\$ 500	\$ 500
505-44100-53.1600	SMALL EQUIPMENT	\$ 1,000	\$ 1,000	\$ 1,000
505-44100-53.1700	OTHER SUPPLIES			
DEPRECIATION/AMORTIZATION				
DEPRECIATION/AMORTIZATION				
505-44100-56.1000	DEPRECIATION	\$ 9,000	\$ 7,500	\$ 9,400
OTHER COSTS				
BAD DEBTS				
505-44100-57.4000	BAD DEBTS	\$ 4,000	\$ 4,000	\$ 4,000
DEBT SERVICE				
INTEREST				
505-44100-58.2201	INTEREST COVE CREEK PROP	\$ 563	\$ -	\$ -
505-44100-58.2218	INTEREST EXPENSE GEFA 2002-L29WJ	\$ 20,389	\$ 18,864	\$ 17,273
OTHER FINANCING USES				
OTHER FINANCING USES				
505-44100-61.5051	SANITATION SUPPLEMENT	\$ 72,507	\$ 31,215	\$ 35,094
TOTAL		\$ 405,896	\$ 340,788	\$ 373,642

METER READING EXPENSES

G/L CODES	DESCRIPTION	2013 BUDGET	2014 BUDGET	2015 BUDGET
PERSONAL SERVICES AND EMPLOYEE BENEFITS				
PERSONAL SVCS-WAGES				
505-44110-51.1100	SALARIES	\$ 105,470	\$ 108,619	\$ 111,898
505-44110-51.1300	OVERTIME WAGES	\$ 3,218	\$ 3,315	\$ 3,414
PERSONAL SVCS-BENEFIT				
505-44110-51.2100	GROUP INS	\$ 12,073	\$ 12,911	\$ 13,847
505-44110-51.2200	FICA TAX	\$ 8,315	\$ 8,563	\$ 8,821
505-44110-51.2400	RETIREMENT	\$ 6,275	\$ 5,812	\$ 6,203
505-44110-51.2700	WORKER'S COMPENS	\$ 3,971	\$ 3,961	\$ 3,619
505-44110-51.2900	UNIFORM EXPENSE	\$ -	\$ -	\$ 500
PURCHASED / CONTRACTED SERVICES				
PURCHASED PROF & TECH SERVICE				
505-44110-52.1305	GPS FOR VEHICLES	\$ -	\$ -	\$ 2,600
PURCHASED PROPERTY SERVICES				
505-44110-52.2200	REPAIRS & MAINTENANCE	\$ 2,000	\$ 2,000	\$ 2,000
OTHER PURCHASED SERVICES				
505-44110-52.3100	INSURANCE & BONDS	\$ 300	\$ 300	\$ 300
505-44110-52.3110	INSURANCE-LIABILITY	\$ 2,000	\$ 2,224	\$ 3,000
505-44110-52.3200	COMMUNICATIONS	\$ 500	\$ 500	\$ 500
505-44110-52.3500	TRAVEL	\$ 1,500	\$ 1,500	\$ 500
505-44110-52.3700	ED & TRAINING	\$ 1,000	\$ 1,000	\$ 1,000
505-44110-52.3910	MEDICAL TESTING	\$ 60	\$ 60	\$ 60
SUPPLIES				
SUPPLIES				
505-44110-53.1100	SUPPLIES & MATERIALS	\$ 1,400	\$ 1,400	\$ 1,400
505-44110-53.1107	SUPPLIES-PARTS	\$ 2,800	\$ 2,800	\$ 2,800
505-44110-53.1110	OFFICE SUPPLIES	\$ -	\$ 50	\$ 50
505-44110-53.1270	GAS&OIL	\$ 14,000	\$ 11,000	\$ 11,000
505-44110-53.1300	ENTERTAINMENT/FOOD	\$ 100	\$ 100	\$ 100
505-44110-53.1600	SMALL EQUIPMENT	\$ 1,000	\$ 1,000	\$ 1,000
505-44110-53.1710	RENTAL UNIFORMS	\$ 900	\$ 900	\$ 500
DEPRECIATION/AMORTIZATION				
DEPRECIATION/AMORTIZATION				
505-44110-56.1000	DEPRECIATION	\$ 8,000	\$ 12,000	\$ 11,700
TOTAL		\$ 174,882	\$ 180,015	\$ 186,812

WATER SUPPLY EXPENSES

G/L CODES	DESCRIPTION	2013 BUDGET	2014 BUDGET	2015 BUDGET
PERSONAL SERVICES AND EMPLOYEE BENEFITS				
PERSONAL SVCS-WAGES				
505-44200-51.1100	SALARIES	\$ 100,757	\$ 113,954	\$ 155,753
505-44200-51.1300	OVERTIME WAGES	\$ 18,613	\$ 19,169	\$ 21,669
PERSONAL SVCS-BENEFIT				
505-44200-51.2100	GROUP INS	\$ 28,852	\$ 23,057	\$ 34,448
505-44200-51.2200	FICA TAX	\$ 9,132	\$ 10,184	\$ 13,573
505-44200-51.2400	RETIREMENT	\$ 8,933	\$ 6,384	\$ 9,545
505-44200-51.2700	WORKER'S COMPENS	\$ 5,477	\$ 5,369	\$ 7,086
PURCHASED / CONTRACTED SERVICES				
PURCHASED PROF & TECH SERVICE				
505-44200-52.1305	GPS FOR VEHICLES	\$ -	\$ -	\$ 3,400
PURCHASED PROPERTY SERVICES				
505-44200-52.2200	REPAIRS & MAINTENANCE	\$ 7,500	\$ 5,000	\$ 5,000
505-44200-52.2320	RENTAL OF EQUIPMENT	\$ 1,500	\$ -	\$ -
OTHER PURCHASED SERVICES				
505-44200-52.3110	INSURANCE-LIABILITY	\$ 4,500	\$ 4,500	\$ 5,600
505-44200-52.3500	TRAVEL	\$ 900	\$ 900	\$ 900
505-44200-52.3600	DUES & FEES	\$ 250	\$ 250	\$ 250
505-44200-52.3700	ED & TRAINING	\$ 1,300	\$ 500	\$ 500
505-44200-52.3900	OTHER CONTRACTED SERVICES	\$ -	\$ 100	\$ 100
505-44200-52.3910	MEDICAL TESTING	\$ 300	\$ 300	\$ 300
SUPPLIES				
SUPPLIES				
505-44200-53.1100	SUPPLIES & MATERIALS	\$ 5,000	\$ 10,000	\$ 10,000
505-44200-53.1101	WTR/SWR LINE MAINTENANCE	\$ 16,000	\$ 5,000	\$ 5,000
505-44200-53.1107	SUPPLIES-PARTS	\$ 3,500	\$ 22,000	\$ 22,000
505-44200-53.1110	OFFICE SUPPLIES	\$ 200	\$ 300	\$ 300
505-44200-53.1270	GAS&OIL	\$ 17,000	\$ 39,000	\$ 30,000
505-44200-53.1300	ENTERTAINMENT/FOOD	\$ 300	\$ 300	\$ 300
505-44200-53.1600	SMALL EQUIPMENT	\$ 2,000	\$ 2,000	\$ 2,000
505-44200-53.1710	RENTAL UNIFORMS	\$ 1,800	\$ 2,000	\$ 2,000
505-44200-53.1720	CHEMICALS	\$ -	\$ 1,000	\$ 1,000
DEPRECIATION/AMORTIZATION				
DEPRECIATION/AMORTIZATION				
505-44200-56.1000	DEPRECIATION	\$ 50,000	\$ 45,000	\$ 48,000
DEBT SERVICE				
INTEREST				
505-44200-58.2211	INTEREST CAT 289	\$ -	\$ -	\$ 1,980
505-44200-58.2239	INT-BANCORP CATERPILLAR	\$ 1,120	\$ 211	\$ -
505-44200-58.2276	INT-2010 BB&T	\$ 122	\$ -	\$ -
505-44200-58.2277	INT-2010 CATBUL	\$ 406	\$ -	\$ -
505-44200-58.2282	INTEREST GEFA 2012-L18-WS	\$ -	\$ 106,572	\$ 8,129
New	INTEREST RAW WATER PUMP	\$ -	\$ 8,075	\$ -
TOTALS		\$ 285,462	\$ 431,125	\$ 388,833
CAPITAL OUTLAYS DETAIL				
INFRASTRUCTURE				
	Cove Creek (clean out and redirect creek)		\$	40,000

WATER TREATMENT EXPENSES

G/L CODES	DESCRIPTION	2013 BUDGET	2014 BUDGET	2015 BUDGET
PERSONAL SERVICES AND EMPLOYEE BENEFITS				
PERSONAL SVCS-WAGES				
505-44300-51.1100	SALARIES	\$ 235,507	\$ 243,411	\$ 243,746
505-44300-51.1300	OVERTIME WAGES	\$ 11,685	\$ 14,243	\$ 20,500
PERSONAL SVCS-BENEFIT				
505-44300-51.2100	GROUP INS	\$ 50,418	\$ 55,472	\$ 59,068
505-44300-51.2200	FICA TAX	\$ 18,910	\$ 19,711	\$ 20,482
505-44300-51.2400	RETIREMENT	\$ 15,806	\$ 13,379	\$ 14,216
505-44300-51.2700	WORKER'S COMPENS	\$ 8,277	\$ 8,484	\$ 12,079
PURCHASED / CONTRACTED SERVICES				
PURCHASED PROF & TECH SERVICE				
505-44300-52.1200	PROFESSIONAL SERVICES	\$ 2,500	\$ 2,500	\$ 2,500
505-44300-52.1300	TECHNICAL SURVEY	\$ -	\$ 1,200	\$ 1,200
505-44300-52.1305	GPS FOR VEHICLES	\$ -	\$ -	\$ 3,400
PURCHASED PROPERTY SERVICES				
505-44300-52.2200	REPAIRS & MAINTENANCE	\$ 15,000	\$ 15,500	\$ 15,000
505-44300-52.2320	RENTAL OF EQUIPMENT	\$ 650	\$ 650	\$ 650
OTHER PURCHASED SERVICES				
505-44300-52.3110	INSURANCE-LIABILITY	\$ 12,500	\$ 14,280	\$ 12,000
505-44300-52.3200	COMMUNICATIONS	\$ 820	\$ 820	\$ 820
505-44300-52.3210	TELECOMMUNICATION-BLDG	\$ 5,000	\$ 5,000	\$ 5,000
505-44300-52.3300	ADVERTISING	\$ 325	\$ 325	\$ 325
505-44300-52.3500	TRAVEL	\$ 1,500	\$ 1,500	\$ 1,500
505-44300-52.3600	DUES & FEES	\$ 9,000	\$ 9,000	\$ 5,000
505-44300-52.3700	ED & TRAINING	\$ 400	\$ 500	\$ 500
505-44300-52.3800	LICENSES	\$ 1,000	\$ 1,000	\$ 1,000
505-44300-52.3910	MEDICAL TESTING	\$ 100	\$ 100	\$ 100
SUPPLIES				
SUPPLIES				
505-44300-53.1100	SUPPLIES & MATERIALS	\$ 19,000	\$ 19,000	\$ 20,000
505-44300-53.1101	WTR/SWR LINE MAINTENANCE	\$ 300	\$ 300	\$ 300
505-44300-53.1107	SUPPLIES-PARTS	\$ 5,000	\$ 5,000	\$ 5,000
505-44300-53.1110	OFFICE SUPPLIES	\$ 300	\$ 300	\$ 300
505-44300-53.1111	POSTAGE EXPENSE	\$ 2,000	\$ 2,000	\$ 2,000
505-44300-53.1220	NATURAL GAS	\$ 2,000	\$ 2,000	\$ 1,000
505-44300-53.1230	ELECTRICITY	\$ 190,000	\$ 193,660	\$ 195,000
505-44300-53.1270	GAS&OIL	\$ 15,000	\$ 15,000	\$ 7,000
505-44300-53.1300	ENTERTAINMENT/FOOD	\$ 100	\$ 100	\$ 100
505-44300-53.1600	SMALL EQUIPMENT	\$ 8,000	\$ 8,000	\$ 8,000
505-44300-53.1700	RENTAL UNIFORMS	\$ 3,500	\$ 3,500	\$ 3,500
505-44300-53.1720	CHEMICALS	\$ 40,000	\$ 40,000	\$ 45,000
DEPRECIATION/AMORTIZATION				
DEPRECIATION/AMORTIZATION				
505-44300-56.1000	DEPRECIATION	\$ 73,000	\$ 70,000	\$ 65,900
DEBT SERVICE				
INTEREST				
505-44300-58.2227	INT-GEFA 2005-L18WS	\$ 21,584	\$ 20,379	\$ 19,124
505-44300-58.2228	INT-GEFA EXPANSION OF WTP 2007-L05WS	\$ 68,431	\$ 65,459	\$ 62,360
505-44300-58.2278	INT-GEFA 2010-L20WS	\$ 15,782	\$ 25,723	\$ 24,779
505-44300-58.2279	INT-GEFA 2007-L20WS PART B	\$ 45,436	\$ 43,736	\$ 41,963
505-44300-58.2300	INTEREST & FIN CHGS (NEW GENERATOR)	\$ -	\$ -	\$ 536
TOTALS		\$ 898,831	\$ 921,232	\$ 920,948

WATER TREATMENT EXPENSES

G/L CODES	DESCRIPTION	2013 BUDGET	2014 BUDGET	2015 BUDGET
CAPITAL OUTLAYS DETAIL				
Capital Assets to be Purchased:				
	Rebuild Raw Water Pump #2		\$	8,000
	Generator - to finance		\$	25,000

PROPOSED

WATER DISTRIBUTION EXPENSES

G/L CODES	DESCRIPTION	2013 BUDGET	2014 BUDGET	2015 BUDGET
PERSONAL SERVICES AND EMPLOYEE BENEFITS				
PERSONAL SVCS-WAGES				
505-44400-51.1100	SALARIES	\$ 266,539	\$ 221,429	\$ 228,532
505-44400-51.1300	OVERTIME WAGES	\$ 55,200	\$ 58,515	\$ 56,830
PERSONAL SVCS-BENEFIT				
505-44400-51.2100	GROUP INS	\$ 60,560	\$ 55,651	\$ 58,791
505-44400-51.2200	FICA TAX	\$ 24,613	\$ 21,416	\$ 21,800
505-44400-51.2400	RETIREMENT	\$ 18,577	\$ 14,357	\$ 15,352
505-44400-51.2700	WORKER'S COMPENS	\$ 13,235	\$ 10,976	\$ 10,780
505-44400-51.2900	UNIFORM EXPENSE	\$ -	\$ -	\$ -
PURCHASED / CONTRACTED SERVICES				
PURCHASED PROF & TECH SERVICE				
505-44400-52.1305	GPS FOR VEHICLES	\$ -	\$ -	\$ 4,700
PURCHASED PROPERTY SERVICES				
505-44400-52.2200	REPAIRS & MAINTENANCE	\$ 10,000	\$ 22,900	\$ 17,000
505-44400-52.2310	RENTAL OF LAND OR BLDGS			
505-44400-52.2320	RENTAL OF EQUIPMENT	\$ 500	\$ 8,000	\$ 500
OTHER PURCHASED SERVICES				
505-44400-52.3100	INSURANCE & BONDS			
505-44400-52.3110	INSURANCE-LIABILITY	\$ 7,800	\$ 9,831	\$ 10,900
505-44400-52.3200	COMMUNICATIONS	\$ 1,400	\$ 1,500	\$ 1,500
505-44400-52.3210	TELECOMMUNICATION-BLDG	\$ 2,200	\$ 3,000	\$ 3,000
505-44400-52.3300	ADVERTISING			
505-44400-52.3500	TRAVEL	\$ 1,000	\$ 1,000	\$ 1,000
505-44400-52.3600	DUES & FEES	\$ 1,800	\$ 1,500	\$ 1,500
505-44400-52.3700	ED & TRAINING	\$ 300	\$ 1,200	\$ 1,200
505-44400-52.3800	LICENSES	\$ 700	\$ 700	\$ 700
505-44400-52.3910	MEDICAL TESTING	\$ 100	\$ 100	\$ 100
SUPPLIES				
SUPPLIES				
505-44400-53.1100	SUPPLIES & MATERIALS	\$ 12,000	\$ 46,500	\$ 46,500
505-44400-53.1101	WTR/SWR LINE MAINTENANCE	\$ 60,000	\$ 60,000	\$ 40,000
505-44400-53.1102	WATER METER PURCHASES	\$ 50,000	\$ 15,000	\$ 15,000
505-44400-53.1106	SUPPLIES-COMPUTERS	\$ 1,000	\$ 1,000	\$ 1,000
505-44400-53.1107	SUPPLIES-PARTS	\$ 5,000	\$ 17,000	\$ 17,000
505-44400-53.1110	OFFICE SUPPLIES	\$ 500	\$ 600	\$ 600
505-44400-53.1220	NATURAL GAS	\$ 9,000	\$ 8,000	\$ 8,000
505-44400-53.1230	ELECTRICITY	\$ 9,000	\$ 13,995	\$ 11,000
505-44400-53.1270	GAS&OIL	\$ 23,000	\$ 23,000	\$ 23,000
505-44400-53.1300	ENTERTAINMENT/FOOD	\$ 250	\$ 250	\$ 250
505-44400-53.1600	SMALL EQUIPMENT	\$ 3,500	\$ 5,400	\$ 15,000
505-44400-53.1710	RENTAL UNIFORMS	\$ 5,400	\$ 5,400	\$ 5,400
DEPRECIATION/AMORTIZATION				
DEPRECIATION				
505-44400-56.1000	DEPRECIATION	\$ 400,000	\$ 400,000	\$ 407,000
DEBT SERVICE				
INTEREST				
505-44400-58.2276	INT-2010 BBT	\$ -	\$ 200	\$ -
	NEW DEBT INTEREST		\$ 16,200	\$ 2,710
TOTALS		\$ 1,043,174	\$ 1,044,620	\$ 1,026,645

WATER DISTRIBUTION EXPENSES

G/L CODES	DESCRIPTION	2013 BUDGET	2014 BUDGET	2015 BUDGET
CAPITAL OUTLAYS DETAIL				
	MACHINERY & EQUIPMENT			
	Kubota			\$ 50,000
	Good used dump truck			\$ 15,000
	2 New service trucks			\$ 60,000
	Boring bits			\$ 6,700
	INFRASTRUCTURE			
	Replace big water meters			\$ 25,000
	Replace and fix fire hydrants			\$ 25,000
	Talking Rock Creek Road Water Line			\$ 30,000
	SMALL EQUIPMENT			
	2 JETTER HEADS			\$ 2,000
	K-12 SAW			\$ 2,000
	PIPE THREADER			\$ 2,000
	TRASH PUMP			\$ 700
	SMALL GENERATOR			\$ 1,200
	PIPE LOCATER/LID LOCATER			\$ 2,000
	SMALL PUMP			\$ 250
	3/4 SMALL MISSLE			\$ 900
				\$ 11,050

WATER FLEET MAINTENANCE

G/L CODES	DESCRIPTION	2013 BUDGET	2014 BUDGET	2015 BUDGET
PERSONAL SERVICES AND EMPLOYEE BENEFITS				
PERSONAL SVCS-WAGES				
505-49100-51.1100	SALARIES	\$ -	\$ 60,544	\$ 33,957
505-49100-51.1300	OVERTIME WAGES	\$ -	\$ 3,467	\$ 10,187
PERSONAL SVCS-BENEFIT				
505-49100-51.2100	GROUP INS	\$ -	\$ 12,474	\$ 6,552
505-49100-51.2200	FICA TAX	\$ -	\$ 4,897	\$ 3,377
505-49100-51.2400	RETIREMENT	\$ -	\$ 3,324	\$ 2,375
505-49100-51.2700	WORKER'S COMPENS	\$ -	\$ 2,903	\$ 1,722
PURCHASED / CONTRACTED SERVICES				
PURCHASED PROPERTY SERVICES				
505-49100-52.2200	REPAIRS & MAINTENANCE	\$ -	\$ 8,000	\$ 500
OTHER PURCHASED SERVICES				
505-49100-52.3110	INSURANCE-LIABILITY	\$ -	\$ -	\$ 550
505-49100-52.3700	ED & TRAINING	\$ -	\$ 350	\$ 350
SUPPLIES				
SUPPLIES				
505-49100-53.1100	SUPPLIES & MATERIALS	\$ -	\$ 50	\$ 50
505-49100-53.1107	SUPPLIES-PARTS	\$ -	\$ 5,500	\$ 1,500
505-49100-53.1600	SMALL EQUIPMENT	\$ -	\$ 250	\$ 250
505-49100-53.1710	RENTAL UNIFORMS	\$ -	\$ 650	\$ 650
INSURANCE				
505-49100-55.2200	INSURANCE CLAIMS	\$ -	\$ 432	\$ 432
TOTAL		\$ -	\$ 102,841	\$ 62,452

SOLID WASTE FUND REVENUE

REVENUE	DESCRIPTION	2013 BUDGET	2014 BUDGET	2015 BUDGET
CHARGES FOR SERVICES				
SANITATION RECEIPTS				
540-34.4110	REFUSE COLLECT CHGS	\$ 75,000	\$ 90,000	\$ 90,000
INTEREST				
540-36.1000	INTEREST	\$ 75	\$ 25	\$ 15
OTHER FINANCING SOURCES				
OTHER FINANCING SOURCES				
540-39.1100	ADMIN SUPPORT	\$ 72,507	\$ 31,215	\$ 35,094
TOTAL		\$ 147,582	\$ 121,240	\$ 125,109

SOLID WASTE DEPARTMENT EXPENSES

G/L CODES	DESCRIPTION	2013 BUDGET	2014 BUDGET	2015 BUDGET
PERSONAL SERVICES AND EMPLOYEE BENEFITS				
PERSONAL SVCS-WAGES				
540-45200-51.1100	SALARIES	\$ 50,796	\$ 34,814	\$ 35,864
540-45200-51.1300	OVERTIME WAGES	\$ 15,239	\$ 10,444	\$ 10,759
PERSONAL SVCS-BENEFIT				
540-45200-51.2100	GROUP INS	\$ 11,407	\$ 12,297	\$ 13,104
540-45200-51.2200	FICA TAX	\$ 5,052	\$ 3,462	\$ 3,567
540-45200-51.2400	RETIREMENT	\$ 3,813	\$ 2,350	\$ 2,508
540-45200-51.2700	WORKER'S COMPENS	\$ 6,605	\$ 6,253	\$ 4,537
PURCHASED / CONTRACTED SERVICES				
PURCHASED PROF & TECH SERVICE				
505-45200-52.1305	GPS FOR VEHICLES	\$ -	\$ -	\$ 2,600
PURCHASED PROPERTY SERVICES				
540-45200-52-2110	DISPOSAL/LANDFILL	\$ 18,000	\$ 18,000	\$ 21,000
540-45200-52.2200	REPAIRS & MAINTENANCE	\$ 1,000	\$ 6,000	\$ 5,000
OTHER PURCHASED SERVICES				
540-45200-52.3110	INSURANCE-LIABILITY	\$ 2,500	\$ 2,750	\$ 2,400
540-45200-52.3910	MEDICAL TESTING	\$ 70	\$ 70	\$ 70
SUPPLIES				
SUPPLIES				
540-45200-53.1100	SUPPLIES & MATERIALS	\$ 500	\$ 500	\$ 500
540-45200-53.1107	SUPPLIES-PARTS	\$ 500	\$ 8,000	\$ 8,000
540-45200-53.1270	GAS&OIL	\$ 13,000	\$ 12,000	\$ 12,000
540-45200-53.1710	RENTAL UNIFORMS	\$ 1,100	\$ 1,300	\$ 200
DEPRECIATION/AMORTIZATION				
DEPRECIATION				
540-45200-56.1000	DEPRECIATION	\$ 18,000	\$ 3,000	\$ 3,000
TOTAL		\$ 147,582	\$ 121,240	\$ 125,109

MUNICIPAL COURT REVENUES

G/L CODES	DESCRIPTION	2013 BUDGET	2014 BUDGET	2015 BUDGET
FINES AND FORFEITURES				
MUNICIPAL FINES AND FORFEITURES				
745-35.1170	FINES & FORFEITURES	\$ -	\$ -	\$ 250,000
	TOTAL	\$ -	\$ -	\$ 250,000

MUNICIPAL COURT EXPENDITURES

G/L CODES	DESCRIPTION	2013 BUDGET	2014 BUDGET	2015 BUDGET
OTHER COSTS				
PAYMENTS TO OTHER AGENCIES				
745.26500.57.2060	PEACE OFFICERS A&B	\$ -	\$ -	\$ 11,600
745.26500.57.2063	GA CRIME VICTIMS FUND	\$ -	\$ -	\$ 7,900
745.26500.57.2067	GA SUPERIOR COURT CLERKS	\$ -	\$ -	\$ 37,120
745.26500.57.2068	COUNTY DRUG ABUSE TREATMENT	\$ -	\$ -	\$ 3,000
OTHER FINANCING USES				
TRANSFERS				
745.26500.61.2005	TRANSFER TO MUNI TECH FUND	\$ -	\$ -	\$ 36,100
745.26500.61.2006	TRANSFER TO GENERAL FUND	\$ -	\$ -	\$ 154,280
	TOTAL	\$ -	\$ -	\$ 250,000