

Annual Operating Budget

For the Year Ended December 31, 2015



City of Jasper
First Mountain City

TABLE OF CONTENTS

Budget Totals	1
GENERAL FUND	
General Revenue	6
Legislative Expenditures	8
Executive Expenditures	9
Election Expenditures	10
Financial Administration Expenditures	11
Municipal Court Expenditures	13
Police Department Expenditures	14
Fire Department Expenditures	16
Animal Control Department Expenditures	18
Street Department Expenditures	19
Fleet Maintenance Expenditures	20
Cemetery Expenditures	21
Park Administration Expenditures	22
Protective Inspection Expenditures	23
Planning and Zoning Expenditures	24
Debt Service Expenditures	25
OTHER GOVERNMENTAL FUNDS	
Municipal Tech Fee Fund	26
Confiscated Assets Fund	27
Hotel-Motel Tax Fund	28
2008 SPLOST Fund	29
2014 SPLOST Fund	30
WATER FUND	
Water Revenue	31
Sewer Administration Expenses	32
Sewer Maintenance Expenses	33
Waste Water Treatment Expenses	34
Water Administration Expenses	35
Meter Reading Expenses	36
Water Supply Expenses	37
Water Treatment Expenses	38

TABLE OF CONTENTS

Water Distribution Expenses	40
Water Fleet Expenses	42
SOLID WASTE FUND	
Solid Waste Revenue	43
Solid Waste Department Expenses	44
AGENCY FUND	
Municipal Court Fund	45

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				
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				
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

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

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

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

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