

**A RESOLUTION OF THE CITY OF DAWSONVILLE, GEORGIA,
ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING
JULY 1, 2015 AND ENDING JUNE 30, 2016.**

WHEREAS, the City of Dawsonville, Georgia has prepared its annual budget for fiscal year July 1, 2015 through June 30, 2016; and

WHEREAS, the City Council received a proposed budget on May 18, 2015; and

WHEREAS, in accordance with O.C.G.A§36-81-5(d) the budget was made available for public review at city hall and on the city's official website; and

WHEREAS, in accordance with O.C.G.A§36-81-5(e) notice was published setting forth the availability of the budget for public review and in accordance with O.C.G.A§36-81-5(g) the notice included the public hearing advertisement on the proposed budget set for June 1, 2015; and

WHEREAS, public hearings on the proposed budget were held on June 1, 2015 and on June 15, 2015; and

WHEREAS, in accordance with O.C.G.A§36-81-6(a) the City Council has provided notice of a called public meeting for June 15, 2015 to adopt the budget. A copy of the budget is attached hereto and incorporated herein as Exhibit "A".

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Council of the City of Dawsonville, Georgia that the Annual Budget for fiscal year July 1, 2015 through June 30, 2016 attached hereto as Exhibit "A" is hereby approved, effective and adopted on this 15th day of June, 2015.

CITY OF DAWSONVILLE

By: W James Grogan
Mayor W. James Grogan

Caleb Philips
Councilmember Caleb Philips

Jason Power
Councilmember Jason Power

Angie Smith
Councilmember Angie Smith

Mike Sosebee
Councilmember Mike Sosebee



Attested to:

Bonnie Warne
Bonnie Warne
City Clerk, City of Dawsonville



City of Dawsonville

ANNUAL BUDGET

Fiscal Year July 1, 2015 – June 30, 2016

Public Hearing Dates: June 1 and June 15

Adopted by Resolution upon Council Approval

June 15, 2015

Prepared by: City Clerk Bonnie Warne

CITY OF DAWSONVILLE
FY 2015-2016 BUDGET

REVENUE

	<u>FY 2015-16</u>	<u>FY 2014-15</u>		<u>FY 2013-14</u>	
	<u>Recmnd Budget</u>	<u>Budget</u>	<u>Current</u>	<u>Budget</u>	<u>Actual</u>
100 GENERAL FUND	1,416,000.00	1,298,815.00	1,326,642.99	1,224,000.00	1,365,156.53
200 SPLOST IV	10,781.17	16,900.00	15.95	18,000.00	0.00
320 SPLOST VI	1,150,000.00	0.00	0.00	0.00	0.00
275 HOTEL/MOTEL TAX	2,500.00	2,500.00	2,102.84	2,500.00	2,858.13
505 ENTERPRISE FUND	1,307,500.00	1,209,500.00	988,355.92	1,309,800.00	1,118,364.64
530 CAPITAL OUTLAY	126,500.00	68,000.00	126,500.00	0.00	130,300.00
540 SOLID WASTE	93,780.00	89,000.00	78,397.60	83,650.00	90,537.25
790 CEMETERY	14,600.00	14,600.00	18,306.14	14,500.00	4,062.49
	<u>\$4,110,880.00</u>	<u>\$2,614,415.00</u>	<u>\$2,540,305.49</u>	<u>\$2,435,008.00</u>	<u>\$2,580,979.04</u>

EXPENDITURES

	<u>FY 2015-16</u>	<u>FY 2014-15</u>		<u>FY 2013-14</u>	
	<u>Recmnd Budget</u>	<u>Budget</u>	<u>Current</u>	<u>Budget</u>	<u>Actual</u>
100 GENERAL FUND	1,416,000.00	1,316,963.75	943,729.32	1,224,000.00	1,002,901.44
200 SPLOST IV	10,781.17	16,900.00	0.00	18,100.00	1,200.00
320 SPLOST VI	1,150,000.00	0.00	0.00	0.00	0.00
275 HOTEL/MOTEL TAX	2,500.00	2,500.00	1,833.91	2,500.00	3,507.27
505 ENTERPRISE FUND	1,307,500.00	1,209,500.00	1,009,815.13	1,309,800.00	1,324,874.06
530 CAPITAL OUTLAY	126,500.00	68,000.00	11,289.52	0.00	10,000.00
540 SOLID WASTE	93,780.00	89,000.00	70,848.39	83,650.00	71,130.76
790 CEMETERY	14,600.00	14,600.00	5,163.60	14,500.00	10,624.42
	<u>\$4,110,880.00</u>	<u>\$2,632,563.75</u>	<u>\$2,031,390.35</u>	<u>\$3,138,767.20</u>	<u>\$2,413,037.95</u>

REVENUE	GENERAL FUND - 100				
Account #	Account Description	2016 Recmnd	2015 Budget	As of 5/8	2014 Actual
100-0000-311100	ELECTRIC FRANCHISE FEES	170,000.00	97,000.00	171,486.10	102,281.37
100-0000-311315	MOTOR VEHICLE TITLE AD VALOREM TAX	38,000.00	34,000.00	36,791.59	42,753.72
100-0000-311730	GAS FRANCHISE FEES	5,700.00	5,400.00	5,834.36	5,839.62
100-0000-311750	TV CABLE FRANCHISE FEES	6,100.00	5,300.00	6,566.31	5,420.24
100-0000-311760	TELEPHONE FRANCHISE FEES	23,000.00	19,200.00	17,792.17	25,962.10
100-0000-311790	GARBAGE FRANCHISE FEES	3,900.00	3,400.00	4,182.00	3,851.20
100-0000-311795	BROADBAND FRANCHISE FEE	150.00	300.00	133.20	63.79
100-0000-313100	LOCAL OPTION SALES TAX	775,000.00	765,000.00	650,128.63	783,018.29
100-0000-314200	ALCOHOL EXCISE TAX	84,000.00	81,000.00	75,240.36	90,626.12
100-0000-316100	OCCUPATION TAX	20,000.00	22,500.00	20,237.36	26,561.50
100-0000-316200	INSURANCE PREMIUM TAX	146,000.00	138,000.00	148,533.72	144,236.96
100-0000-316300	FINANCIAL INSTITUTION TAX	12,000.00	13,000.00	12,419.00	13,687.00
100-0000-321100	ALCOHOL LICENSE	25,000.00	25,000.00	25,000.00	26,000.00
100-0000-321150	CATERING EVENT PERMIT	100.00	250.00	100.00	425.00
100-0000-322210	ZONING & LAND USE FEES	1,000.00	1,000.00	1,250.00	650.00
100-0000-322230	SIGN PERMIT	600.00	1,800.00	960.00	2,650.00
100-0000-322240	VARIANCE APPLICATION FEE	300.00	300.00	300.00	600.00
100-0000-322990	PARADE/PUBLIC ASSEMBLY FEE	400.00	350.00	575.00	550.00
100-0000-323100	BUILDING PERMIT	13,000.00	10,000.00	13,326.98	16,948.52
100-0000-323111	CERTIFICATE OF OCCUPANCY FEE	1,100.00	40.00	1,280.00	0.00
100-0000-323130	PLUMBING PERMIT FEES	1,900.00	150.00	2,181.00	297.00
100-0000-323140	ELECTRIC PERMIT FEES	2,800.00	500.00	3,030.50	815.00
100-0000-323160	HVAC PERMIT FEES	1,550.00	100.00	1,830.00	0.00
100-0000-323900	OTHER - GRADING FEES	5,000.00	2,400.00	8,514.00	4,977.70
100-0000-323901	OTHER - PLAN REVIEW FEES	500.00	1,000.00	-12,324.44	548.00
100-0000-334200	HEALTH GRANT	1,000.00	1,000.00	1,000.00	953.00
100-0000-334310	STATE GRANT CAPITAL-LMIG DIRECT	16,000.00	16,000.00	0	0.00
100-0000-341400	MISC REVENUE	800.00	500.00	42,118.22	989.91
100-0000-343000	INFRASTRUCTURE FEE	5,000.00	0.00	27,000.00	0.00
100-0000-349300	BAD CHECK FEE	0.00	25.00	0	25.00
100-0000-361000	INTEREST INCOME	2,000.00	1,800.00	2,333.70	1,967.46
100-0000-371000	DDA CONTRIBUTIONS	0.00	0.00	6,820.00	6,227.26
100-0000-381000	RENTAL INCOME - DMC	50,000.00	50,000.00	49,453.16	52,290.51
100-1400-341910	ELECTION QUALIFYING FEE	1,100.00	0.00	180.00	540.00
100-1500-311340	INTANGIBLES TAX	2,200.00	2,200.00	1,458.97	2,901.16
100-1500-311601	REAL ESTATE TRANSFER TAX	800.00	300.00	911.10	499.10
GENERAL FUND Revenue Totals:		1,416,000.00	1,298,815.00	1,326,642.99	1,365,156.53
EXPENDITURES	GENERAL FUND - 100				
Account #	Account Description	2016 Recmnd	2015 Budget	As of 5/8	2014 Actual
100-1100-511000	COUNCIL: SALARIES	36,240.00	34,000.00	28,145.00	34,240.00
100-1100-512100	COUNCIL: GROUP INSURANCE	55,000.00	49,500.00	36,916.01	48,315.12
100-1100-512200	COUNCIL: TAXES: SUTA, FICA, FUTA	2,260.00	2,000.00	1,684.93	1,961.57
100-1300-511000	MAYOR: SALARIES	34,800.00	33,800.00	26,300.00	33,200.00
100-1300-512100	MAYOR: GROUP INSURANCE	18,000.00	16,300.00	15,621.70	15,746.76
100-1300-512200	MAYOR: TAXES: SUTA, FICA, FUTA	2,500.00	2,200.00	1,745.36	2,219.88
100-1400-521203	ELECTIONS: PROFESSIONAL OTHER	8,600.00	0.00	0.00	8,191.60
100-1400-523300	ELECTIONS: ADVERTISING	750.00	0.00	0.00	724.15
100-1400-523400	ELECTIONS: PRINTING AND BINDING	500.00	0.00	0.00	346.86
100-1400-531100	ELECTIONS: SUPPLIES	150.00	0.00	0.00	16.35
100-1500-511000	ADMINISTRATION: SALARIES	89,150.00	85,280.00	68,650.27	74,679.91
100-1500-512100	ADMINISTRATION: GROUP INSURANCE	18,000.00	10,500.00	7,542.00	4,496.40
100-1500-512200	ADMINISTRATION: TAXES: SUTA, FICA, FUTA	13,000.00	16,000.00	7,976.60	9,778.48

	DEPARTMENT: GENERAL ADMIN				
100-1500-512400	RETIREMENT CONTRIBUTIONS	15,550.00	15,500.00	9,444.30	12,400.38
100-1500-512700	WORKERS COMP	600.00	600.00	345.00	2,855.67
100-1500-521200	PROFESSIONAL LEGAL	55,000.00	60,000.00	37,898.85	58,387.84
100-1500-521201	PROFESSIONAL ACCOUNTING	15,000.00	15,000.00	12,966.68	13,123.34
100-1500-521203	PROFESSIONAL OTHER	4,000.00	3,000.00	2,687.44	-1,214.83
100-1500-521300	TECHNICAL SERVICES (IT)	20,500.00	15,000.00	6,868.61	15,355.65
100-1500-521315	TECHNICAL SERVICES-PAYROLL ACH	1,800.00	1,600.00	1,423.39	1,457.27
100-1500-522100	CLEANING SERVICES	9,000.00	9,000.00	7,020.00	8,270.00
100-1500-522200	REPAIRS & MAINTENANCE	2,000.00	2,000.00	247.50	1,083.50
100-1500-522320	RENTAL EQUIPMENT OR VEHICLES	4,000.00	1,815.00	1,851.75	1,724.36
100-1500-523000	OTHER PURCHASED SERVICES	11,000.00	9,000.00	8,320.00	13,650.00
100-1500-523100	INSURANCE OTHER THAN EMPL	35,000.00	5,000.00	1,136.50	2,849.17
100-1500-523200	COMMUNICATIONS	7,000.00	7,500.00	5,317.84	5,644.34
100-1500-523300	ADVERTISING	2,800.00	1,600.00	2,698.00	778.36
100-1500-523400	PRINTING AND BINDING	700.00	700.00	506.46	428.98
100-1500-523500	TRAVEL	15,000.00	18,000.00	3,750.33	12,176.16
100-1500-523600	DUES & FEES	5,550.00	4,500.00	4,500.44	5,344.51
100-1500-523700	EDUCATION & TRAINING	10,000.00	11,500.00	8,655.00	8,852.68
100-1500-531100	SUPPLIES	21,500.00	21,277.00	16,206.43	23,299.64
100-1500-531270	ENERGY GASOLINE/DIESEL	3,000.00	3,500.00	1,964.83	3,648.59
100-1500-531300	FOOD	4,800.00	5,000.00	2,681.78	4,660.31
100-1500-531600	SMALL EQUIPMENT	300.00	300.00	0.00	0.00
100-1500-531700	OTHER SUPPLIES	1,500.00	900.00	2,281.68	1,511.68
100-1500-999999	CONTINGENCY	60,000.00	37,000.00	0.00	0.00
	DEPARTMENT: CITYHALL BLDG				
100-1565-521300	TECHNICAL SERVICES	1,000.00	1,500.00	300.00	1,500.00
100-1565-522200	REPAIRS & MAINTENANCE	30,000.00	45,000.00	26,858.12	30,696.28
100-1565-531100	SUPPLIES	6,000.00	6,000.00	5,736.80	1,080.00
100-1565-531220	ENERGY NATURAL GAS	13,000.00	13,000.00	7,456.94	12,618.76
100-1565-531230	ENERGY ELECTRICITY	53,000.00	54,500.00	42,265.03	52,158.33
	DEPARTMENT: ROADS				
100-4200-511000	SALARIES	105,800.00	94,793.00	85,130.92	77,863.74
100-4200-512100	GROUP INSURANCE	32,000.00	29,350.00	22,273.69	12,939.81
100-4200-512200	TAXES: SUTA, FICA, FUTA	7,000.00	7,000.00	6,218.63	5,789.27
100-4200-512400	RETIREMENT CONTRIBUTIONS	2,300.00	2,400.00	1,642.00	2,066.70
100-4200-512700	WORKERS COMP	7,000.00	12,000.00	4,800.00	5,554.55
100-4200-521200	PROFESSIONAL LEGAL	3,000.00	2,000.00	1,804.73	4,157.83
100-4200-521202	PROFESSIONAL ENGINEERING	3,000.00	1,000.00	0.00	0.00
100-4200-521300	TECHNICAL SERVICES	1,000.00	6,000.00	332.95	4,812.84
100-4200-522110	GARBAGE SERVICES	400.00	1,000.00	0.00	0.00
100-4200-522140	STREET SWEEPING/GROUNDSUP	12,000.00	12,000.00	8,910.00	11,490.00
100-4200-522200	REPAIRS & MAINTENANCE	80,000.00	81,500.00	73,489.07	8,784.93
100-4200-523200	COMMUNICATIONS	3,050.00	2,700.00	2,347.10	2,487.05
100-4200-523400	PRINTING AND BINDING	50.00	100.00	0.00	0.00
100-4200-523500	TRAVEL	900.00	1,100.00	374.00	909.36
100-4200-523600	DUES & FEES	450.00	400.00	302.50	389.21
100-4200-523700	EDUCATION & TRAINING	800.00	1,000.00	623.00	729.00
100-4200-523910	UNIFORM SERVICE	800.00	0.00	504.06	0.00
100-4200-531100	SUPPLIES	13,000.00	12,600.00	10,799.29	13,640.86
100-4200-531230	ENERGY ELECTRICITY	38,700.00	36,000.00	33,698.33	38,541.97
100-4200-531240	ENERGY BOTTLED GAS	1,000.00	1,000.00	650.29	947.45
100-4200-531270	ENERGY GASOLINE/DIESEL	8,000.00	5,100.00	7,061.56	5,952.03
100-4200-531300	FOOD	1,800.00	2,500.00	1,502.60	2,476.82

100-4200-541400	INFRASTRUCTURE-GDOT LMIG	17,000.00	23,000.00	0.00	0.00
	DEPARTMENT: PARKS				
100-6200-522200	REPAIRS & MAINTENANCE	1,000.00	1,000.00	0.00	0.00
100-6200-541200	CAP. OUTLAY SITE IMPROV-PARK	5,000.00	8,000.00	0.00	100.00
	DEPARTMENT: PLANNING & ZONING				
100-7400-511000	SALARIES	34,500.00	32,400.00	27,179.55	25,745.94
100-7400-512100	GROUP INSURANCE	9,500.00	8,800.00	7,542.00	7,870.20
100-7400-512200	TAXES: SUTA, FICA, FUTA	2,400.00	1,950.00	2,079.23	1,969.56
100-7400-521200	PROFESSIONAL LEGAL	24,000.00	30,000.00	20,771.21	17,931.16
100-7400-521202	PROFESSIONAL ENGINEERING	6,000.00	4,500.00	4,638.78	5,698.05
100-7400-521203	PROFESSIONAL OTHER	27,000.00	26,000.00	13,140.90	27,142.60
100-7400-521300	TECHNICAL SERVICES	4,000.00	6,000.00	300.00	3,918.61
100-7400-522200	REPAIRS & MAINTENANCE	50.00	50.00	0.00	0.00
100-7400-523200	COMMUNICATIONS	1,050.00	1,000.00	867.95	1,074.04
100-7400-523300	ADVERTISING	800.00	1,000.00	741.20	505.50
100-7400-523400	PRINTING AND BINDING	100.00	100.00	59.00	0.00
100-7400-523500	TRAVEL	1,500.00	1,500.00	1,220.05	1,519.66
100-7400-523600	DUES & FEES	400.00	400.00	325.50	438.21
100-7400-523700	EDUCATION & TRAINING	1,700.00	2,300.00	1,268.00	669.00
100-7400-531100	SUPPLIES	2,000.00	4,800.00	749.74	2,965.99
100-7400-531300	FOOD	200.00	200.00	160.89	183.50
100-7400-531400	BOOKS & PERIODICALS	200.00	400.00	0.00	0.00
	DEPARTMENT: DDA				
100-7500-521200	PROFESSIONAL LEGAL	2,200.00	4,000.00	260.00	1,062.63
100-7500-521201	PROFESSIONAL ACCOUNTING	600.00	600.00	600.00	500.00
100-7500-521203	PROFESSIONAL OTHER	50,000.00	0.00	3,389.03	0.00
100-7500-521300	TECHNICAL SERVICES	2,400.00	2,500.00	600.00	2,100.00
100-7500-523300	ADVERTISING	400.00	500.00	0.00	456.00
100-7500-523500	TRAVEL	900.00	1,000.00	0.00	972.31
100-7500-523700	EDUCATION & TRAINING	900.00	1,500.00	0.00	724.00
100-7500-531100	SUPPLIES	500.00	500.00	230.36	5,641.39
100-7500-531300	FOOD	300.00	400.00	12.50	120.74
100-7500-531700	OTHER SUPPLIES - DONATIONS	7,800.00	0.00	125.00	0.00
100-7540-572000	PMTS TO OTHER AGENCY (Chamber)	12,000.00	12,000.00	11,000.00	0.00
	DEPARTMENT: DEBT SERVICE				
100-8000-581000	PRINCIPAL on CITYHALL	108,500.00	115,000.00	81,542.07	105,667.20
100-8000-581100	PRINCIPAL on Main St Park	29,000.00	15,000.00	21,770.37	6,555.44
100-8000-582000	INTEREST on CITYHALL	35,000.00	35,000.00	24,679.44	29,952.24
100-8000-582100	INTEREST on Main St Park	17,500.00	25,000.00	11,797.65	0.00
	GENERAL FUND Expenditure Totals:	1,416,000.00	1,316,963.75	943,729.32	1,002,901.44

REVENUE		SPLOST IV FUND (SIDEWALKS) - 200			
Account #	Account Description	2016 Recmnd	2015 Budget	As of 5/8	2014 Actual
200-0000-361000	INTEREST INCOME	0.00	0.00	15.95	25.65
200-0000-611000	OTHER FINANCING USES	10,781.17	16,900.00	0.00	0.00
	SPLOST IV FUND 200 Revenue Totals	10,781.17	16,900.00	15.95	25.65
EXPENDITURES		SPLOST IV FUND (SIDEWALKS) - 200			
200-4200-541400	INFRASTRUCTURE - SPLOST IV	10,781.17	16,900.00	0.00	1,200.00
	SPLOST IV FUND 200 Expenditure Totals	10,781.17	16,900.00	0.00	1,200.00

REVENUE		HOTEL/MOTEL FUND - 275			
Account #	Account Description	2016 Recmnd	2015 Budget	As of 5/8	2014 Actual
275-0000-314100	HOTEL/MOTEL TAX	2,500.00	2,500.00	2,102.84	2,858.13
	HOTEL/MOTEL FUND 275 Revenue Totals	2,500.00	2,500.00	2,102.84	2,858.13

EXPENDITURES	HOTEL/MOTEL FUND - 275				
275-7540-572000	PMTS TO OTHER AGENCY (Chamber)	2,500.00	2,500.00	1,833.91	3,507.27
	HOTEL/MOTEL FUND 275 Expenditure Totals	2,500.00	2,500.00	1,833.91	3,507.27

REVENUE	SPLOST VI FUND - 320				
Account #	Account Description	2016 Recmnd	2015 Budget	Dawson County's Estimated Proceeds: \$46,000,000 x City's portion 15% = \$6,900,000 x 6 year period = \$1,150,000/year	
320-0000-313200	SPECIAL PURPOSE LOCAL OPTION SALES TAX	1,150,000.00			
320-0000-361000	INTEREST INCOME	0.00			
	SPLOST VI FUND 320 Revenue Totals	1,150,000.00			

EXPENDITURES	SPLOST VI FUND - 320				
320-6200-541200	CAPITAL OUTLAY - PARKS AND RECREATION	191,666.67			2,250,000.00
320-4200-541400	CAPITAL OUTLAY - ROADS AND SIDEWALKS	191,666.67			1,250,000.00
320-4300-541400	CAPITAL OUTLAY - SEWER PROJECTS	95,833.34			2,750,000.00
320-4400-541400	CAPITAL OUTLAY - WATER PROJECTS	95,833.33			
320-4200-542000	CAPITAL OUTLAY - PUBLIC WORKS EQUIPMENT-R	63,888.88			400,000.00
320-4300-542000	CAPITAL OUTLAY - PUBLIC WORKS EQUIPMENT-S	63,888.88			
320-4400-542000	CAPITAL OUTLAY - PUBLIC WORKS EQUIPMENT-W	63,888.89			
320-1000-541300	CAPITAL OUTLAY - CITY HALL ACQUISITION	191,666.67			2,000,000.00
320-6000-541000	CAPITAL OUTLAY - FARMERS MARKET	191,666.67			1,000,000.00
	SPLOST VI FUND 320 Expenditure Totals	1,150,000.00			

REVENUE	ENTERPRISE FUND - 505				
Account #	Account Description	2016 Recmnd	2015 Budget	As of 5/8	2014 Actual
505-0000-341400	MISC REV/COPIES/PRINTING	0.00	0.00	539.00	0.00
505-0000-344210	WATER CHARGES	537,805.00	537,805.00	433,199.16	488,987.64
505-0000-344255	SEWERAGE CHARGES	568,138.00	568,138.00	512,370.62	595,203.39
505-0000-349000	ADMINISTRATIVE FEE	3,225.00	2,900.00	2,895.00	3,900.00
505-0000-349001	PENALTIES WATER & SEWER	28,000.00	17,000.00	27,604.89	20,396.41
505-0000-349002	RECONNECT FEE	300.00	200.00	250.00	400.00
505-0000-349300	BAD CHECK FEE	400.00	550.00	350.00	475.00
505-0000-351400	FINES	2,000.00	0.00	4,751.71	228.82
505-0000-361000	INTEREST INCOME	2,832.00	3,107.00	2,395.54	3,973.38
505-0000-381001	RENTAL INCOME HOUSE	4,800.00	4,800.00	4,000.00	4,800.00
505-0000-611000	OTHER FINANCING USES	160,000.00	75,000.00	0.00	0.00
	ENTERPRISE FUND Revenue Totals:	1,307,500.00	1,209,500.00	988,355.92	1,118,364.64

EXPENDITURES	ENTERPRISE FUND - 505				
Account #	Account Description	2016 Recmnd	2015 Budget	As of 5/8	2014 Actual
	DEPARTMENT: SEWER				
505-4300-511000	SALARIES	91,500.00	85,500.00	76,640.27	81,627.95
505-4300-512100	GROUP INSURANCE	27,000.00	25,515.00	21,056.23	21,147.87
505-4300-512200	TAXES: SUTA, FICA, FUTA	6,500.00	6,835.00	5,456.94	5,161.29
505-4300-512400	RETIREMENT CONTRIBUTIONS	7,300.00	7,500.00	5,509.20	7,233.72
505-4300-512700	WORKERS COMP	4,000.00	6,000.00	1,200.00	2,719.00
505-4300-521200	PROFESSIONAL LEGAL	3,500.00	3,500.00	1,981.10	6,042.13
505-4300-521201	PROFESSIONAL ACCOUNTING	14,000.00	14,000.00	12,966.66	12,953.33
505-4300-521202	PROFESSIONAL ENGINEERING	9,000.00	9,000.00	5,389.45	12,366.85
505-4300-521203	PROFESSIONAL OTHER	7,000.00	7,000.00	3,131.42	7,068.39
505-4300-521300	TECHNICAL SERVICES	16,500.00	14,500.00	10,889.04	13,863.57
505-4300-521315	TECHNICAL SERVICES: ENVIR MGMT	18,500.00	18,200.00	15,918.00	20,351.00
505-4300-522110	GARBAGE SERVICES	4,000.00	4,000.00	3,627.93	3,796.17
505-4300-522200	REPAIRS & MAINTENANCE	16,500.00	16,500.00	12,256.10	16,617.19
505-4300-523100	INSURANCE OTHER THAN EMPL	19,500.00	12,000.00	568.25	6,181.58
505-4300-523200	COMMUNICATIONS	4,000.00	4,000.00	7,173.57	8,093.49

505-4300-523215	POSTAGE / MAIL BILLS	4,000.00	4,000.00	249.01	0.00
505-4300-523300	ADVERTISING	600.00	700.00	21.67	511.86
505-4300-523400	PRINTING AND BINDING	1,000.00	900.00	755.79	1,076.22
505-4300-523500	TRAVEL	200.00	100.00	105.98	0.00
505-4300-523600	DUES & FEES	5,000.00	2,000.00	4,975.16	1,801.89
505-4300-523700	EDUCATION & TRAINING	500.00	500.00	0.00	296.00
505-4300-523800	LICENSES	100.00	100.00	0.00	0.00
505-4300-523910	UNIFORM SERVICE	500.00	0.00	442.32	0.00
505-4300-531100	SUPPLIES	16,000.00	13,700.00	15,620.82	11,182.28
505-4300-531110	SUPPLIES:CHEMICALS	700.00	700.00	0.00	0.00
505-4300-531230	ENERGY ELECTRICITY	97,000.00	88,500.00	79,688.04	96,348.15
505-4300-531240	ENERGY BOTTLED GAS	1,400.00	1,500.00	650.29	1,348.26
505-4300-531270	ENERGY GASOLINE/DIESEL	4,100.00	4,300.00	2,538.36	4,110.06
505-4300-531300	FOOD	1,350.00	1,000.00	1,169.04	604.79
505-4300-531700	OTHER SUPPLIES	450.00	450.00	291.66	411.66
505-4300-542000	MACHINERY AND EQUIPMENT	3,000.00	3,000.00	1,582.50	325.00
505-4300-561000	DEPRECIATION	103,000.00	103,000.00	75,086.70	322,911.81
505-4300-574000	BAD DEBT	2,300.00	2,300.00	1,507.36	2,122.63
505-4300-582100	INTEREST LOAN 92-05	0.00	0.00	0.00	6,710.08
505-4300-582101	INTEREST LOAN 92-01	0.00	0.00	0.00	3,763.86
505-4300-582102	INTEREST LOAN 92-04	0.00	0.00	0.00	5,942.21
505-4300-582103	INTEREST BOND 2006	0.00	0.00	0.00	91,039.24
505-4300-582104	INTEREST BOND 2014	89,000.00	71,000.00	70,925.16	20,852.91
505-4300-590000	BOND ISSUANCE COST	0.00	0.00	0.00	98,151.08
	DEPARTMENT: WATER				
505-4400-511000	SALARIES	91,500.00	85,500.00	76,640.31	81,817.22
505-4400-512100	GROUP INSURANCE	27,000.00	25,515.00	21,056.25	26,200.59
505-4400-512200	TAXES: SUTA, FICA, FUTA	6,500.00	6,835.00	5,456.96	5,932.73
505-4400-512400	RETIREMENT CONTRIBUTIONS	7,300.00	7,500.00	5,509.10	7,233.66
505-4400-512700	WORKERS COMP	6,000.00	9,000.00	3,600.00	2,235.00
505-4400-521200	PROFESSIONAL LEGAL	6,000.00	6,000.00	568.00	5,669.95
505-4400-521201	PROFESSIONAL ACCOUNTING	14,000.00	14,000.00	13,466.66	12,953.33
505-4400-521202	PROFESSIONAL ENGINEERING	19,000.00	6,500.00	17,185.63	5,183.49
505-4400-521203	PROFESSIONAL OTHER	9,000.00	5,000.00	7,048.73	5,461.73
505-4400-521300	TECHNICAL SERVICES	18,500.00	16,500.00	13,691.29	13,863.01
505-4400-521310	TECH SER: CREDIT CARD SER	100.00	100.00	41.59	-346.42
505-4400-522110	GARBAGE SERVICES	100.00	100.00	0.00	0.00
505-4400-522200	REPAIRS & MAINTENANCE	16,000.00	17,000.00	15,166.42	7,288.50
505-4400-522320	RENTAL EQUIP. OR VEHICLES	650.00	500.00	486.00	315.93
505-4400-523100	INSURANCE OTHER THAN EMPL	19,600.00	12,000.00	568.25	12,413.25
505-4400-523200	COMMUNICATIONS	4,000.00	4,000.00	7,527.85	9,179.50
505-4400-523215	POSTAGE / MAIL BILLS	4,000.00	4,000.00	249.01	0.00
505-4400-523300	ADVERTISING	600.00	700.00	51.91	599.36
505-4400-523400	PRINTING AND BINDING	1,000.00	900.00	755.79	978.50
505-4400-523500	TRAVEL	250.00	250.00	99.00	176.00
505-4400-523600	DUES & FEES	9,000.00	7,500.00	8,674.16	7,649.88
505-4400-523700	EDUCATION & TRAINING	2,000.00	1,500.00	1,755.00	1,231.00
505-4400-523800	LICENSES	100.00	100.00	0.00	0.00
505-4400-523910	UNIFORM SERVICE	500.00	0.00	411.46	0.00
505-4400-531100	SUPPLIES	21,000.00	20,000.00	18,381.73	20,929.29
505-4400-531115	SUPPLIES: CHEMICALS WATER	36,000.00	29,000.00	31,076.39	29,759.46
505-4400-531230	ENERGY ELECTRICITY	17,000.00	16,500.00	15,313.29	15,812.88
505-4400-531240	ENERGY BOTTLED GAS	2,100.00	1,700.00	2,004.70	1,438.24
505-4400-531270	ENERGY GASOLINE/DIESEL	3,500.00	4,300.00	2,538.35	4,194.89

505-4400-531300	FOOD	3,000.00	3,500.00	2,197.34	2,907.41
505-4400-531400	BOOKS & PERIODICALS	200.00	200.00	0.00	0.00
505-4400-531700	OTHER SUPPLIES	500.00	700.00	291.66	661.66
505-4400-541400	INFRASTRUCTURE	2,500.00	2,500.00	0.00	0.00
505-4400-542000	MACHINERY AND EQUIPMENT	2,500.00	4,300.00	1,133.60	325.00
505-4400-561000	DEPRECIATION	334,000.00	334,000.00	269,093.30	90,104.10
505-4400-574000	BAD DEBT	3,000.00	3,000.00	1,335.46	2,169.03
505-4400-582000	INTEREST	0.00	0.00	0.00	13,589.02
505-4400-582001	INTEREST GEFA	0.00	0.00	0.00	34,500.63
505-4400-582104	INTEREST BOND 2014	33,000.00	27,000.00	26,232.59	7,712.72
505-4400-584000	GEFA LN DWSRF 14-008 ADMIN FEE	7,500.00	0.00	833.33	
	GRAND TOTAL of EXPENDITURES:	1,307,500.00	1,209,500.00	1,009,815.13	1,324,874.06

REVENUE		ENTERPRISE PROJECTS FUND - 530			
Account #	Account Description	2016 Recmnd	2015 Budget	As of 5/8	2014 Actual
530-0000-344212	WATER TAPS	54,500.00	32,000.00	54,500.00	80,300.00
530-0000-344257	SEWER TAPS	72,000.00	36,000.00	72,000.00	50,000.00
	ENTERPRISE PROJECTS FUND 530 Revenue Totals	126,500.00	68,000.00	126,500.00	130,300.00
EXPENDITURES		ENTERPRISE PROJECTS FUND - 530			
530-4300-541400	CAPITAL OUTLAY - SEWER	54,500.00	36,000.00	5,548.27	10,000.00
530-4400-541400	CAPITAL OUTLAY - WATER	72,000.00	32,000.00	5,741.25	0.00
	ENTERPRISE PROJECTS FUND 530 Expenditure Totals	126,500.00	68,000.00	11,289.52	10,000.00

REVENUE		GARBAGE FUND - 540			
Account #	Account Description	2016 Recmnd	2015 Budget	As of 5/8	2014 Actual
540-0000-344110	REFUSE COLLECTION CHARGES	93,780.00	89,000.00	78,397.60	90,537.25
	GARBAGE FUND 540 Revenue Totals	93,780.00	89,000.00	78,397.60	90,537.25
EXPENDITURES		GARBAGE FUND - 540			
540-4310-511000	SALARIES	13,850.00	12,480.00	10,837.86	0.00
540-4310-512100	GROUP INSURANCE	4,800.00	4,350.00	3,771.00	0.00
540-4310-512200	TAXES: SUTA, FICA, FUTA	980.00	920.00	829.11	0.00
540-4310-522110	GARBAGE SERVICES	73,200.00	70,950.00	54,621.34	70,512.78
540-4310-523300	ADVERTISING	200.00	0.00	120.00	0.00
540-4310-531100	SUPPLIES	100.00	0.00	94.81	0.00
540-4310-574000	BAD DEBT	650.00	300.00	574.27	617.98
	GARBAGE FUND 540 Expenditure Totals	93,780.00	89,000.00	70,848.39	71,130.76

REVENUE		CEMETERY FUND - 790			
Account #	Account Description	2016 Recmnd	2015 Budget	As of 5/8	2014 Actual
790-0000-321210	REAL ESTATE FEES	100.00	200.00	120.00	50.00
790-0000-349100	CEMETERY LOT SALES	14,250.00	14,000.00	18,000.00	3,750.00
790-0000-361000	INTEREST INCOME	250.00	400.00	186.14	262.49
	CEMETERY FUND 790 Revenue Totals	14,600.00	14,600.00	18,306.14	4,062.49
EXPENDITURES		CEMETERY FUND - 790			
790-4950-522200	REPAIRS & MAINTENANCE	8,000.00	8,200.00	4,730.00	7,630.00
790-4950-523600	DUES & FEES	100.00	100.00	120.00	60.00
790-4950-531100	SUPPLIES	2,500.00	2,800.00	313.60	2,934.42
790-4950-542500	CAP. OUTLAY OTHER EQUIPMT	4,000.00	3,500.00	0.00	0.00
	CEMETERY FUND 790 Expenditure Totals	14,600.00	14,600.00	5,163.60	10,624.42