

# City of Villa Rica

*Georgia*



**ADOPTED ANNUAL  
OPERATING & CAPITAL BUDGET  
2016**



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**CITY OF VILLA RICA, GEORGIA**  
**"City of Gold"**

**ADOPTED ANNUAL  
OPERATING & CAPITAL BUDGET  
2016**

**Submitted by**  
**David Milliron, City Manager**

**Prepared by**  
**Finance Department**

***Last Revised: December 14, 2015***



## ELECTED OFFICIALS



J. Allen Collins  
Mayor



Shirley Marchman  
Councilmember – Ward 1



Verland Best  
Councilmember – Ward 2



Mike Williamson  
Councilmember – Ward 3



Leslie McPherson  
Councilmember – Ward 4



Danny Carter  
Councilmember – Ward 5

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# Introduction



CITY COUNCIL  
J. ALLEN COLLINS, MAYOR  
VERLAND BEST, MAYOR PRO TEM  
DANNY CARTER  
LESLIE MCPHERSON  
SHIRLEY MARCHMAN  
MIKE WILLIAMSON

# City of Villa Rica

571 West Bankhead Highway

CITY MANAGER: DAVID MILLIRON  
CITY CLERK: ALISA DOYAL  
CITY ATTORNEY: C. DAVID MECKLIN



**TO:** Mayor & Council  
**FROM:** Chief Financial Officer  
**VIA:** City Manager  
**DATE:** Monday, December 14, 2015

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Please find enclosed the proposed FY 2016 Operating and Capital Outlay Budgets. Significant highlights of the 2016 fiscal year and proposed budget include:

- The proposed budget is presented with no anticipated transfers from reserves to balance the General Fund. Transfers in the amount of \$635,323 are necessary, however, to meet the obligations of our Water, Wastewater and Solid Waste Enterprise Funds;
- The City is currently at 71.86% of its legal debt limit. The budget calls for debt service of \$1,694,114 with \$22,960 allocated to repay the Urban Development Action Grant Program (UDAG) loan for The MILL amphitheater and the remaining amount assigned to the Wastewater Enterprise Fund for the Water Treatment Plant. Bond payment amounts will continue to escalate annually and are currently split

equally between the General Fund and the Wastewater Enterprise Fund though ought to be funded 100% via the Water/Wastewater Enterprise Fund;

**Revenues** | Overall revenues are projected to increase by 8% based on current trends in the local economy and anticipated growth in building and development;

**Expenses and Expenditures** | Each line item in the budget was compared to actuals from FY 2012 to 2014 and included an analysis of 2015 actuals for the first 9 months of the year; anticipated expenditures have been budgeted at an overall 1.2% increase and include:

- Two boot camp crews – one each from Douglas County and the Carroll County Prison – one of which to replace a Carroll County crew that was cut in July 2015;
- Included \$41k for the Downtown Master Plan in cooperation with the Renaissance Strategic Vision and Planning Program (RSVP) previously approved by the Council;
- \$50,000 annually for Carroll Tomorrow to provide economic development services to the city in 2016-2020, pursuant to annual review;
- Allotments for increased staff training to build some depth within our licensed and certified staff;

- Security upgrades for a number of city facilities including the courtroom, Avanti Building, and Water and Wastewater Treatment facilities;
- A total of 15.5 full-time equivalent positions were requested during the budget process; only 7.5 full-time equivalent positions were added to the budget to remain in line with revenue projections;
- The City has accounted for increased water costs from the Carroll County Water Authority. The current municipal water rate from the Authority is \$1.50 per unit (100 cubic feet); it will increase to \$1.62 per unit effective December 1, 2015;

**Capital** | A total \$8.16m was requested for capital projects during the budget process; that number was trimmed to \$4.0m to remain in line with revenue projections.

- For the FY 2015 budget it was anticipated the City would receive \$900,000 in SPLOST revenues. So far the City has received \$197,934.67. Once Carroll County receives enough to meet its debt service requirements for 2015 the county will start distributing the local shares. Furthermore, all of the SPLOST proceeds received will be needed to pay the city's obligation of the library that stands at \$1,413,030.90;
- A total \$1.4m is budgeted for Water and Wastewater improvements, with \$900k anticipated from SPLOST funds;

- The Fullerville Trailhead Project is slated to be let by the state Department of Transportation in May 2016 and therefore requires an allocation of \$625k with an expected refund from the state of \$500,000 upon completion; and
- Three new police vehicles have been designated for purchase using federal drug seizure money.

**Personnel** | All employees and expenses have properly been budgeted for in their respective departments. This will make some departments appear as if their proposed personnel expenses significantly increased whereas others have likewise decreased;

- The City Council previously contracted with the Atlanta Regional Commission to generate job descriptions and create a pay scale based on similar-sized cities and regional demographics. The proposed budget accounts for moving those employees below the pay scale up to the minimum salary for their position; a performance-based merit raise of 3% has been budgeted for those employees currently on scale based on anniversary dates;
- A revised Organizational Chart is being proposed that will reduce the structure of the local government into four functional areas:
  - Administration – includes City Manager, City Clerk, Community Development, Main Street, Planning & Zoning, Occupational Tax, Finance, Code Enforcement, etc.

- Public Safety – Police
- Public Works – includes Streets, Stormwater, Water, Wastewater, Solid Waste, Distribution & Collections, Fleet Maintenance, General Maintenance, etc.
- Parks, Recreation & Leisure Services – includes Parks, Recreation, Senior Services, Public Library, etc.

**Financial Policies** | The Council adopted policy set its Fund Balance at 25% of operating expenditures. When not in compliance, the Council is to add 3.33% each year until this goal is achieved. The 2015 estimated Fund Balance values are as follows:

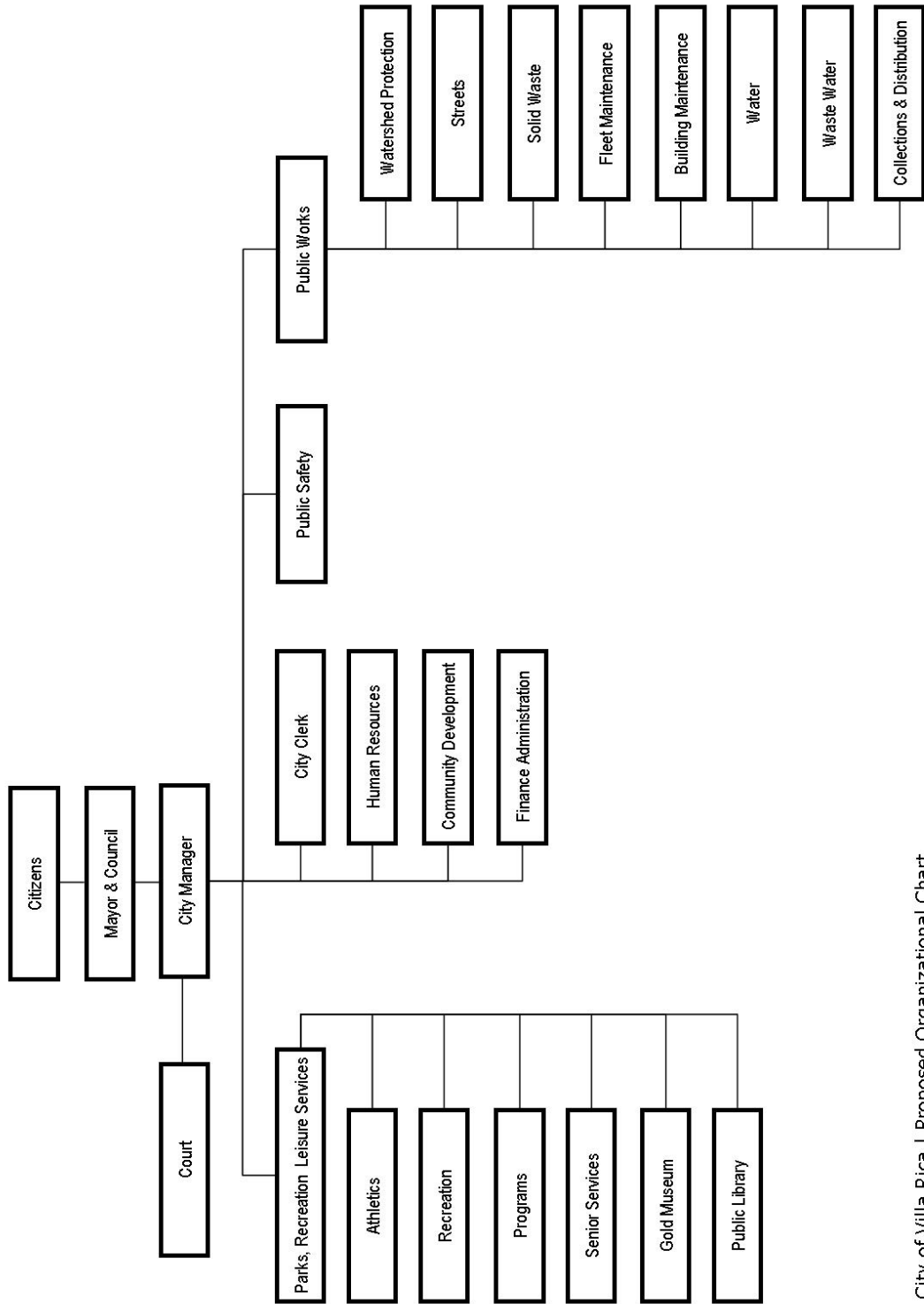
- Water and Wastewater: 21.8%
- Solid Waste: -6.3%

I look forward to working with you on the budget as we work together toward adoption of the proposed 2016 City Budget.

# Financial Structure & Policies

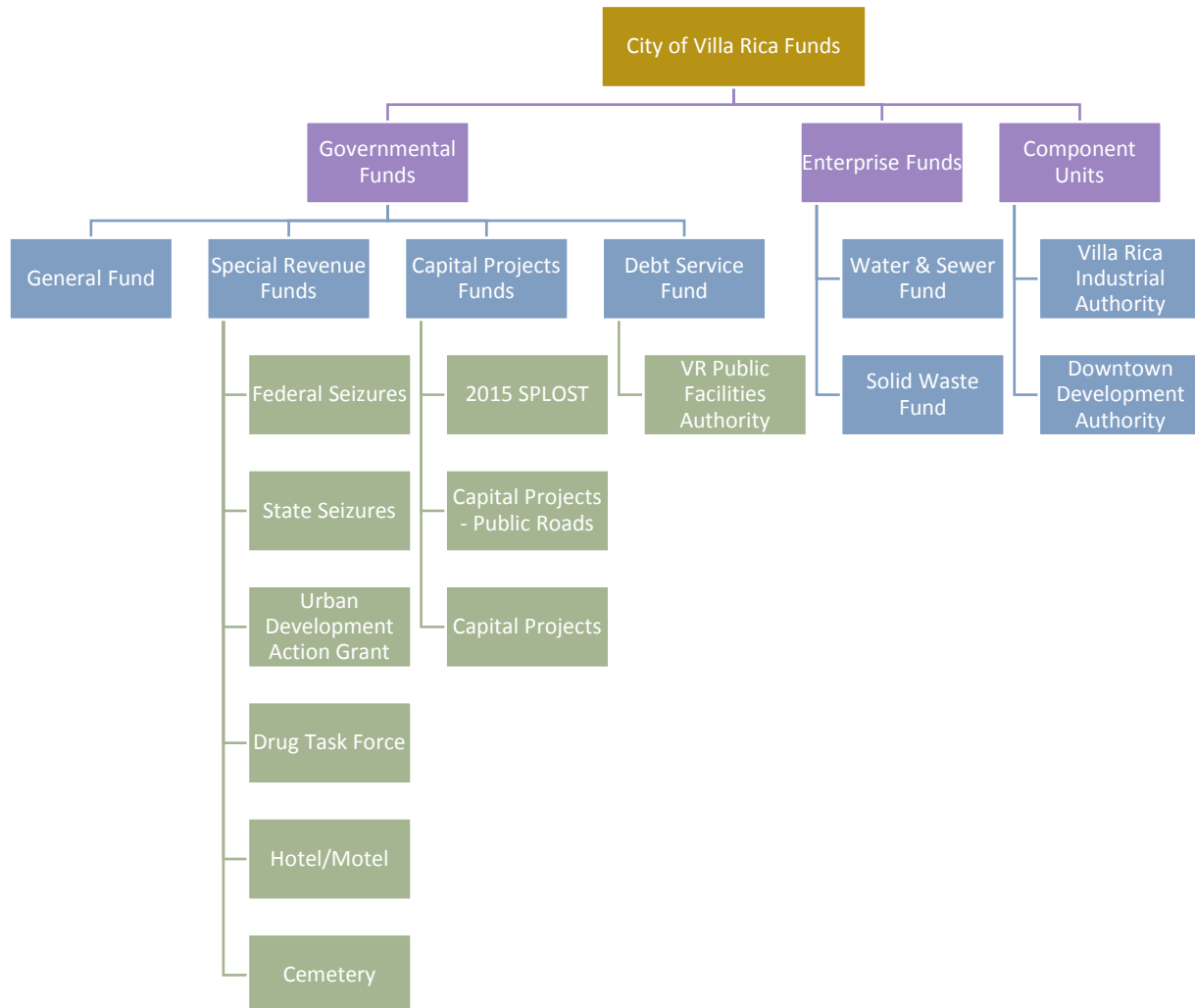






City of Villa Rica | Proposed Organizational Chart  
Monday, November 16, 2015

## FUND STRUCTURE



## FUND EQUITY POLICY

### City of Villa Rica Fund Equity Policy

In a government there are two major classes of funds, Governmental and Proprietary. The Proprietary funds operate very similar to private-sector businesses. How much an individual customer pays typically will vary depending upon the quantity of goods or services. For the Proprietary Funds the focus is the inflows and outflows of economic resources (changes in net assets). Changes in net asset are recognized as soon as the cause of the change occurs, regardless of the timing of the related cash flows. Another way of looking at this is revenues are recognized as soon as they are earned, and expenses are recognized as soon as a liability is incurred. Equity of the Proprietary Funds is reflected with the terminology "Net Assets."

### NET ASSETS

The term Net Assets is the terminology used for the equity of the Proprietary Fund and will also be in the Government-wide financial statements. Net Assets are also broken into three classes; invested in capital net of related debt, restricted, and unrestricted.

### INVESTED IN CAPITAL NET OF RELATED DEBT

Invested in capital net of related debt is equal to the capital assets minus any outstanding balance of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of capital assets of the government.

### RESTRICTED NET ASSETS

Restricted net assets include net assets that are not subject solely to the government's own discretion. This category would include resources subject to externally imposed restrictions (creditors, grantors, contributors, laws/regulation of other governments, constitutional provisions.) Restricted net assets cannot report a negative balance. If the liabilities exceed those assets, the excess is to be reported as reduction of unrestricted net assets.

### UNRESTRICTED NET ASSETS

Any remaining balance of net assets is reported as unrestricted net assets.

Most functions of a typical government however are supported by taxes rather than by user charges. These tax-supported or governmental functions operate quite differently from the business model just described. Normally, there is no direct relationship between how much an individual taxpayer pays and the quantity of goods and services that same taxpayer receives. For example, the City does not charge every time the fire truck is sent to a call, likewise we do not charge the victim for the Police to make an arrest. Because

## FUND EQUITY POLICY (continued)

of these differences the governmental funds measurement focus is based on inflows and outflows of the current financial resources (changes in net expendable assets). Further, changes in net expendable assets must have a near-term impact. Thus inflows are recognized only if they are available to liquidate liabilities of the current period within sixty days of yearend. Similarly, future outflows typically are recognized only if they are a drain on current financial resources. Equity of the Governmental Funds is reflected with the terminology of "Fund Balance".

### FUND BALANCE

The Governmental Accounting Standards Board Statement Number 54 (GASB 54) requires five components of fund balance; non-expendable, restricted, committed, assigned, and unassigned.

### NON-SPENDABLE FUND BALANCE

Non-spendable fund balance includes the value of the City's assets that will never be converted to cash. These include but are not limited to prepaid items and inventories. This will also include assets that will not convert to cash soon enough to affect the current period such as long-term receivables and the non-cash assets held for resale such as land.

### RESTRICTED FUND BALANCE

Restricted fund balance includes the value of resources that are limited in how they may be used by external enforceable legal restrictions. This may be the result of other governments through laws and regulations, grantors or contributions through agreements, creditors through debt covenants or other contracts, and enabling legislation that limits how revenue can be used.

### COMMITTED FUND BALANCE

Committed fund balance includes the value of resources that are limited by the Mayor and Council. Further the limitation that has been placed on the resources can only be removed by similar action that committed these resources in the fund balance.

### ASSIGNED FUND BALANCE

Assigned fund balance includes resources that the government has intentions for use but are not externally restricted or committed through formal action by the Mayor and Council. The Mayor and Council authorize the Finance Director to assign these resource values. Examples would be authorizing the purchase orders for goods or services which are under the dollar threshold for Mayor and Council's approval.



## FUND EQUITY POLICY (continued)

### UNASSIGNED FUND BALANCE

Unassigned fund balance includes the remaining resources that have not been classified in the above categories. Only the General Fund may have a positive fund balance in this category. All other governmental funds will only have this classification if the remaining resources are negative to balance the fund.

### STABILIZATION FUNDS

Adequate fund balance in the governmental funds and net assets in the proprietary funds are a necessary component of the City's overall financial management strategy and a key factor in the external agencies' measurement of the City's financial strength.

Maintenance of fund balance and net assets assures adequate resources for cash flow and to mitigate short-term effects of revenue shortages.

The City shall maintain stabilization funds required by ordinance and/or bond covenants. The stabilization fund in the General Fund shall be 40% of budgeted expenditures, in the Enterprise Funds shall be 25% of budgeted expenditures. The use of the stabilization fund will only be used to:

- strengthen the City's position in response to self-insurance,
- provide funds in the event unplanned expenditures the City could face as a result of natural disaster or terrorist attack.

All expenditures drawn from stabilization funds shall require prior Council approval.

When a new Enterprise Fund is established the target reserve will be built by committing a minimum of 3.33% of budgeted expenditures until the 25% threshold is established. If stabilization funds fall below required levels as set by this policy, the Mayor and Council must approve and adopt a plan to restore this balance to the target level within 36 months. If restoration of the reserve cannot be accomplished within such period without severe hardship to the City, then the Mayor and Council will establish a different time period.

Funds not otherwise non-spendable, restricted, committed, and assigned represent balances available for appropriation at the discretion of the Mayor and Council. However, the Mayor and Council will make every effort to use the unassigned funds for the following purposes:

- to provide pay-as-you go financing for capital projects,
- to provide for revenue shortfalls resulting from unexpected economic changes or recessionary periods.

Funds in excess of the policy plus non-spendable, restricted, committed and assigned may be authorized by the Mayor and Council for expenditure within the City's annual budget.

## FUND EQUITY POLICY (continued)

### FLOW ASSUMPTION

When both restricted and unrestricted amounts of fund balance are available for use for expenditures incurred, it is the City's policy to use restricted amounts first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balance, it is the City's policy to use fund balance in the following order:

- Committed
- Assigned
- Unassigned

# BUDGET CALENDAR

AUGUST						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					



City Staff  
Finance Staff  
Mayor & Council  
Holidays  
Advertising Deadline/Ad Run Date

8/10 Finalize FY 2014 Budget Calendar and any changes for FY 2014 Budget Process  
8/14 August closed  
8/17-8/28 Prepare department budget packets

SEPTEMBER						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

9/1 Departments Budget Kickoff  
9/2-9/11 Departments complete their requested budgets  
9/14 Departments Requested Budgets to CFO  
9/15-9/18 Revenue Projections completed  
9/21 -9/30 Department Requested Budgets reconciled

OCTOBER						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

10/15 October closed  
10/29 Advertisement to the Times Georgia and Sentinel for budget to run November 16

NOVEMBER						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

11/2-11/6 Departmental Budget Hearings  
11/9-13 Recommended budget entered and binders collated for Council  
11/16 Public hearing and budget presentation  
11/17 Work Session if needed  
11/18-11/30 Changes made to recommended budget  
11/24 Budget Advertisement for budget adoption

DECEMBER						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

12/1 Public hearing and adoption of the FY 2016 budget  
12/15 November closes  
12/16-22 Prepare and Publish adopted budget  
12/23 FY 2016 Approved Budget distributed to departments and placed on WEB Site



## BUDGET ORDINANCE

ORDINANCE NO. 12-15CCO

**AN ORDINANCE ADOPTING THE CITY BUDGET FOR FISCAL YEAR 2016 FOR THE CITY OF VILLA RICA; TO REPEAL CONFLICTING ORDINANCES; TO PROVIDE AN EFFECTIVE DATE; AND FOR OTHER PURPOSES**

**WITNESSETH:**

WHEREAS, the City of Villa Rica ("City") is a municipal corporation duly organized and existing under the laws of the State of Georgia and is charged with providing public services to residents located within the corporate limits of the City; and

WHEREAS, City Manager David A. Milliron has submitted to the City Council a proposed operating budget for fiscal year 2016 as required by Section 6.32 of the City Charter; and

WHEREAS, the City Council has had an opportunity to examine the City Manager's proposed budget; and

WHEREAS, the City Council has complied with Chapter 81 of Title 36 of the Georgia Code by holding the properly noticed public hearings on the City budget; and

WHEREAS, Section 6.33 (b) of the City Charter provides that after the conducting of a budget hearing the City Council shall adopt the final operating budget for the ensuing fiscal year not later than December 31 of each year; and

WHEREAS, Section 6.33 (b) of the City Charter provides that the adoption of the budget shall take the form of an appropriations ordinance setting out the estimated revenues in detail by sources making appropriations according to fund, and by organizational unit, purpose, or activity; and

WHEREAS, Having complied with all necessary legal requirements, the City Council wishes to adopt as its 2016 budget the attached budget document entitled "City of Villa Rica 2016 Adopted Budget" comprised of the General Fund, the Capital Projects Funds, the Enterprise Funds, and the Trust Funds, and attached hereto; and

WHEREAS, the City Council of the City of Villa Rica, Georgia, in the exercise of their sound judgment and discretion, after giving thorough thought to all implications involved, and keeping in mind the public interest and welfare of the citizens of the City, have determined it to be in the best interest of the citizens of the City that this ordinance and the document attached hereto be adopted as the 2016 adopted budget in accordance with Section 6.33 of the City Charter.

THEREFORE, THE CITY COUNCIL OF THE CITY OF VILLA RICA HEREBY ORDAINS:

**SECTION 1. Adoption by Reference.** The document entitled "City of Villa Rica 2016 Adopted Budget," comprised of the General Fund, the Capital Project Funds, the Enterprise

Funds, and Trust Funds, and attached hereto, are incorporated herein by reference and are hereby adopted as the Budget for Fiscal Year 2016 for the City of Villa Rica, Georgia.

**SECTION 2. Special Authorization.** The Chief Financial Officer as the city's Accountant and Budget Officer shall be authorized to reallocate departmental appropriations among various line item expenditures of that department as said officer believes necessary. The Chief Financial Officer shall also be authorized to effect interdepartmental transfers, in the same fund, not to exceed \$25,000.00. Any such transfers shall be reported to the governing authority at its next regular meeting and shall be entered in the minutes.

**SECTION 3. Public Record.** This document shall be maintained as a public record by the City Clerk and shall be accessible to the public during all normal business hours of the City of Villa Rica.

First Reading:	<u>November 16, 2015 @ 6:00 pm</u>
Public Hearing No. 1:	<u>November 16, 2015 @ 6:00 pm</u>
Budget Workshop:	<u>November 17, 2015 @ 3:00 pm</u>
Second Reading:	<u>November 30, 2015 @ 3:00 pm</u>
Public Hearing No. 2:	<u>November 30, 2015 @ 3:00 pm</u>
Third Reading:	<u>December 1, 2015 @ 6:00 pm</u>
Public Hearing No. 3:	<u>December 1, 2015 @ 6:00 pm</u>
Finance Committee Workshop:	<u>December 7, 2015 @ 3:00 pm</u>
Final Reading & Adoption:	<u>December 14, 2015 @ 6:00 pm</u>

**SECTION 4. Approval of Execution.** The Mayor is hereby authorized to sign all documents necessary to effectuate this Ordinance.

**SECTION 5. Attestation.** The City Clerk is authorized to execute, attest to, and seal any documents which may be necessary to effectuate this ordinance, subject to approval as to form by the City Attorney.

**SECTION 6. Codification and Severability.**

(a) It is hereby declared to be the intention of the City Council that all sections, paragraphs, sentences, clauses and phrases of this Ordinance are and were upon their enactment believed by the City Council to be fully valid, enforceable and constitutional.

(b) It is hereby declared to be the intention of the City Council that to the greatest extent allowed by law each and every section, paragraph, sentence, clause or phrase of this ordinance is severable from every other section, paragraph, sentence, clause or phrase of this ordinance. It is hereby further declared to be the intention of the City Council that to the greatest extent allowed

by law, no section, paragraph, sentence, clause or phrase of this ordinance is mutually dependent upon any other section, paragraph, sentence, clause or phrase of this ordinance.

(c) In the event that any section, paragraph, sentence, clause or phrase of this ordinance shall, for any reason whatsoever, be declared invalid, unconstitutional or otherwise unenforceable by the valid judgment or decree of any court of competent jurisdiction, it is the express intent of the City Council that such invalidity, unconstitutionality or unenforceability shall, to the greatest extent allowed by law, not render invalid, unconstitutional or otherwise unenforceable any of the remaining sections, paragraphs, sentences, clauses, or phrases of the ordinance and that to the greatest extent allowed by law all remaining Sections, paragraphs, sentences, clauses, or phrases of the ordinance shall remain valid, constitutional, enforceable, and of full force and effect.

**SECTION 5. Repeal of Conflicting Provisions.** Except as otherwise provided herein, all ordinances or parts of ordinances in conflict with this ordinance are hereby repealed.

**SECTION 6. Effective Date.** This ordinance shall become effective immediately upon its adoption by the Mayor and City Council of the City of Villa Rica as provided in the City Charter.

SO ORDAINED this 14<sup>th</sup> day of December, 2015.

  
J. ALLEN COLLINS, MAYOR

ATTEST:

 (SEAL)  
ALISA DOYAL, CITY CLERK

APPROVED AS TO FORM:

  
DAVID MECKLIN, CITY ATTORNEY



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# Financial Summaries



## ALL FUND SUMMARY

	General	Federal Seizures	State Seizures	UDAG	Drug Task Force	Hotel/Motel	VR PFA	Cemetery	2015 SPLOST	CP - Public Roads	Capital Projects	Water & Sewer	Solid Waste	Grand Total
Sources	11,365,015	5,030	1,530	-	11,000	98,000	1,671,154	2,125	1,176,850	323,558	964,829	5,210,000	935,500	21,764,591
Uses	11,526,942	108,603	1,530	-	11,000	98,000	1,671,154	30,500	1,176,850	323,558	964,829	5,210,000	935,500	22,058,466
<b>Excess (Deficiency)</b>	<b>(161,928)</b>	<b>(103,573)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(28,375)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>(0)</b>	<b>(293,876)</b>
Use of Fund Balance	161,928	103,573	-	-	-	-	-	28,375	-	-	-	-	-	293,876
Fund Balance Requirement	-	-	-	-	-	-	-	-	-	-	-	(173,493)	(31,152)	(204,645)
<b>Net</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(173,493)</b>	<b>(31,152)</b>	<b>(204,645)</b>

### Uses of Fund Balance

- In 2016, the General Fund will use reserves of \$161,928 from the 2015 LMIG and 30% match.
- The Federal Seizures Fund will use fund balance of \$103,573 in order to purchase three new police vehicles.
- The Cemetery Fund will use \$28,375 of fund balance for necessary paving at two cemeteries.

### Fund Balance Requirement

When a new Enterprise Fund is established the target reserve will built by committing a minimum of 3.33% of budgeted expenditures until the 25% threshold is established. If stabilization funds fall below required levels as set by this policy, the Mayor and Council must approve and adopt a plan to restore this balance to the target level within 36 months. If restoration of the reserve cannot be accomplished within such period without severe hardship to the City, then the Mayor and Council will establish a different time period.

	GOVERNMENTAL FUNDS												ENTERPRISE FUNDS		TOTALS
	General Fund	Special Revenue Funds							Capital Projects Funds				Enterprise Funds		
	General Fund	Federal Seizures Fund	State Seizures Fund	UDAG	Drug Task Fund	Hotel/ Motel Tax Fund	VR PFA Special Revenue Fund	Cemetery Fund	SPLOST	2015 SPLOST	Capital Projects - Public Roads	Capital Projects Fund	Water and Sewer Fund	Solid Waste Fund	
SOURCE OF FUNDS:															
Taxes	8,473,799					98,000									8,571,799
License and Permits	248,150														248,150
Intergovernmental	567,743				11,000				-	1,176,850	124,331	560,000	-		2,439,924
Charges for Service	529,300							2,000					5,197,000	935,500	6,663,800
Fines and Forfeitures	720,000	5,000	1,500												726,500
Investment Income	13,000	30	30	-				125	-	-			8,000		21,185
Contributions	39,000							-				-	-		39,000
Miscellaneous	49,500												5,000		54,500
Other Financing Sources	724,523	-					1,671,154				199,227	404,829	-	-	2,999,733
TOTAL SOURCES	11,365,015	5,030	1,530	-	11,000	98,000	1,671,154	2,125	-	1,176,850	323,558	964,829	5,210,000	935,500	21,764,591
USE OF FUNDS:															
Administration	1,509,280					39,200									1,548,480
Judicial	249,123														249,123
Public Safety	3,823,987	108,603	1,530		11,000							27,325			3,972,445
Public Works	1,476,264							30,500			323,558	837,504	3,837,630	836,970	7,342,426
Health & Welfare	214,584														214,584
Culture, Rec & Parks	2,269,762									1,176,850		100,000			3,546,612
Eco & Comm Development	544,309			-		58,800									603,109
Debt Service	-														-
Transfers Out	1,439,633						1,671,154						1,372,370	98,530	4,581,687
TOTAL USES	11,526,942	108,603	1,530	-	11,000	98,000	1,671,154	30,500	-	1,176,850	323,558	964,829	5,210,000	935,500	22,058,466
Excess (Deficiency)	(161,928)	(103,573)	-	-	-	-	-	(28,375)	-	-	-	-	0	(0)	(293,876)
CY 2015 Estimated Ending Fund Balance - Restricted/Assigned	135,245	214,236	137,936	1,002,523	39,510	7,057	2	33,207		-	-	-	23,734,307	7,858	25,311,881
CY 2015 Estimated Ending Fund Balance - Unrestricted/Unassigned	6,390,536				-	-	-			-	-	-	1,136,567	(59,273)	7,467,830
FY 2016 Estimated Available Fund Balance	6,363,853	110,663	137,936	1,002,523	39,510	7,057	2	4,832	-	-	-	-	24,870,874	(51,415)	32,485,835



## CITY-WIDE REVENUES

	Actuals FY 2012	Actuals FY 2013	Actuals FY 2014	Budget FY 2015	City Manager Recommended	Increase/ Decrease	% change
Taxes	\$ 6,974,532	\$ 7,132,663	\$ 8,135,565	\$ 8,040,500	8,571,799	\$ 531,299	7%
License and Permits	109,161	103,713	195,729	198,140	248,150	50,010	25%
Intergovernmental	1,954,625	2,377,159	1,621,265	2,258,435	2,439,924	181,489	8%
Charges for Service	5,904,027	5,795,101	6,254,896	6,446,934	6,663,800	216,866	3%
Fines and Forfeitures	894,816	674,695	541,845	621,500	726,500	105,000	17%
Investment Income	99,749	72,768	41,021	47,545	21,185	(26,360)	-55%
Contributions	70,609	41,635	37,184	12,700	39,000	26,300	207%
Miscellaneous	103,982	80,792	185,620	46,000	54,500	8,500	18%
Other Financing Sources	2,187,941	3,587,775	3,598,734	2,457,538	2,999,733	542,195	22%
<b>TOTAL REVENUES</b>	<b>\$18,299,443</b>	<b>\$19,866,300</b>	<b>\$20,611,859</b>	<b>\$20,129,292</b>	<b>\$21,764,591</b>	<b>\$ 1,635,299</b>	<b>8%</b>

## CITY-WIDE EXPENDITURES

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change
Administration	1,266,177	1,428,489	1,333,576	1,472,957	1,548,480	75,523	5%
Judicial	305,149	275,316	216,681	247,436	249,123	1,687	1%
Public Safety	2,886,403	2,972,937	3,177,763	3,809,451	3,972,445	162,994	4%
Public Works	5,733,903	7,544,019	7,832,878	7,750,651	7,342,426	(408,225)	-5%
Health & Welfare	168,299	182,496	197,314	204,571	214,584	10,013	5%
Parks, Recreation	1,974,965	2,220,985	2,133,958	3,923,123	3,546,612	(376,511)	-10%
Community Development	387,518	416,203	521,661	420,889	603,109	182,220	43%
Debt Service	2,010,470	2,040,765	2,006,102	1,840,610	1,671,154	(169,456)	-9%
Transfers	2,339,447	2,317,636	3,019,324	2,134,658	2,910,533	775,875	36%
<b>CITYWIDE BY FUNCTION</b>	<b>17,072,331</b>	<b>19,398,846</b>	<b>20,439,258</b>	<b>21,804,346</b>	<b>22,058,466</b>	<b>254,120</b>	<b>1%</b>



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# Fund Revenues





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## GENERAL FUND

Acct No.	Name	Actuals FY 2013	Actuals FY 2014	Budget FY 2015	Requested FY 2016	City Manager Recommended	Increase	% change	Notes
<b>TAXES</b>									
31.1100	Real Property Taxes	2,606,220	2,539,192	2,590,000	2,590,000	2,636,299	46,299	2%	
31.1200	Property Taxes (prior years)	229,048	133,050	140,000	140,000	150,000	10,000	7%	
31.1310	Motor Vehicle Taxes	210,897	110,592	90,000	80,000	80,000	(10,000)	-11%	Change in law
311315	Title AD Valorem Tax (TAVT)	2,081	343,759	290,000	345,000	345,000	55,000	19%	Change in law
311340	Intangible Tax (Reg & Record)	26,107	32,417	25,000	33,000	33,000	8,000	32%	Based on 2014 actuals
311450	Railroad & Equip Delq	1,000	1,013	-	1,000	1,000	1,000		
311500	Property Not on Digest	7,452	25,596	5,000	5,000	5,000	-	0%	
31.1600	Real Estate Transfer	5,697	10,073	10,000	10,000	10,000	-	0%	
31.1710	Franchise Tax - Electric	831,108	929,559	848,000	930,000	930,000	82,000	10%	Based on 2014 actuals
31.1730	Franchise Tax - Natural Gas	72,173	74,344	76,000	76,000	78,000	2,000	3%	
31.1750	Franchise Tax-Cable TV	119,392	142,251	100,000	145,000	145,000	45,000	45%	Based on 2014 actuals
31.1760	Franchise Tax-Telephone	33,316	31,023	25,000	31,000	31,000	6,000	24%	Based on trend
31.3100	Local Option Sales Tax	-	-	-	-	-	-		
31.3110	Carroll Co Lost	1,121,712	1,250,850	1,330,000	1,330,000	1,350,000	20,000	2%	
31.3120	Douglas Co Lost	472,908	963,900	1,010,000	1,100,000	1,125,000	115,000	11%	Based on trend
31.4200	Alcoholic Beverage Excise	267,310	282,875	300,000	305,000	315,000	15,000	5%	
31.6100	Business & Occupation	327,712	369,882	325,000	370,000	370,000	45,000	14%	Based on 2014 actuals
31.6200	Insurance Premium Tax	695,289	752,714	760,000	845,000	845,000	85,000	11%	Based on trend
31.9100	Property Tax Penalty	22,767	19,366	20,000	20,000	20,000	-	0%	
319105	Occupational Tax Penalties	4,383	716	1,500	1,500	1,500	-	0%	
31.9400	Business Tax Int/Penalty	1,294	1,833	-	2,000	3,000	3,000		
<b>TOTAL - Taxes</b>		<b>7,057,866</b>	<b>8,015,005</b>	<b>7,945,500</b>	<b>8,359,500</b>	<b>8,473,799</b>	<b>528,299</b>	<b>7%</b>	
<b>LICENSES &amp; PERMITS</b>									
32.1100	Alcoholic Beverage License	56,650	61,687	60,000	65,000	70,000	10,000	17%	
321200	Business License	100	(50)	-	-	-	-		
32.2100	Building Permits	34,473	113,696	-	-	-	-		
32.2210	Zoning and Land Use	2,755	3,595	3,000	5,000	7,000	4,000	133%	Based on expected growth
32.2230	Sign	-	1,020	1,000	1,000	2,250	1,250	125%	Based on expected growth

## GENERAL FUND (continued)

Acct No.	Name	Actuals FY 2013	Actuals FY 2014	Budget FY 2015	Requested FY 2016	City Manager Recommended	Increase	% change	Notes
32.2240	Vacant Property Registration	9,600	3,600	5,000	5,000	5,000	-	0%	
32.2800	Peddlers Ordinance Permit	-	15	200	200	200	-	0%	
32.2900	Yard Sales	135	8	200	200	200	-	0%	
32.2991	Land Disturbung		40	500	200	200	(300)	-60%	
32.3120	Building Inspection		8,024	118,740	135,000	145,000	26,260	22%	Based on expected growth
32.3130	Plumbing Inspection		868	2,500	5,000	5,000	2,500	100%	Based on expected growth
32.3140	Electrial Inspection		3,036	5,000	5,800	5,800	800	16%	Based on expected growth
32.3160	Airconditioning Inspection		190	2,000	7,500	7,500	5,500	275%	Based on expected growth
<b>TOTAL - Licenses &amp; Permits</b>		<b>103,713</b>	<b>195,729</b>	<b>198,140</b>	<b>229,900</b>	<b>248,150</b>	<b>50,010</b>	<b>25%</b>	
<b>INTERGOVERNMENTAL REVENUES</b>									
33.1100	FEMA Grant - 2009 Flood	-	-	-	-	-	-		
33.1101	COPS	47,741	40,511	-	-	-	-		
33.1102	JAG	51,677	-	-	-	-	-		
33.1151	Nutrition Program	-	-	-	-	-	-		
33.1152	Chatt-Flint/Sr. Citizen	-	-	-	-	-	-		
33.1250	Nutrition Program - Federal	72,546	70,789	60,000	75,000	75,000	15,000	25%	Based on trend
33.3000	Federal Housing Authority	22,459	-	22,500	22,500	22,500	-	0%	
33.4110	Direct State Grants		42,285	2,100	2,100	2,100	-	0%	
33.4151	Nutrition Program - State	2,369	3,838	2,000	2,500	2,500	500	25%	Based on trend
33.6001	County Grants	125,850	229,801	130,000	300,000	300,000	170,000	131%	Based on current year to date actuals
33.6020	West GA Regional Library Book G	81,839	32,000	35,000	35,000	35,000	-	0%	
33.6050	Carroll Co K-9 Grant	-	-	-	-	-	-		
33.6060	Miscellaneous Grants	8,409	5,041	5,000	5,000	10,000	5,000	100%	GMA Safety Grant
33.6101	School Resource Officer	21,197	53,961	84,000	100,000	120,643	36,643	44%	2015 was higher than expected + requested SRO
<b>TOTAL - Intergovernmental Revenues</b>		<b>434,087</b>	<b>478,226</b>	<b>340,600</b>	<b>542,100</b>	<b>567,743</b>	<b>227,143</b>	<b>67%</b>	



## GENERAL FUND (continued)

Acct No.	Name	Actuals FY 2013	Actuals FY 2014	Budget FY 2015	Requested FY 2016	City Manager Recommended	Increase	% change	Notes
<b>CHARGES FOR SERVICES</b>									
34.1910	Election Qualifying Fees	-	-	300	-	-	(300)	-100%	No election in 2016
34.1950	Notary Fee	-	495	200	1,500	1,500	1,300	650%	Based on 2015 actuals
34.2110	I.D. Card Fees	1,086	1,328	1,500	1,000	1,000	(500)	-33%	Based on 2015 actuals
34.2120	Accident Reports	1,369	2,397	2,500	2,000	2,000	(500)	-20%	Based on 2015 actuals
34.2130	Distracted & Driving	3,000	-	500	500	500	-	0%	
34.2310	Fingerprinting Fee	(25)	-	200	200	200	-	0%	
342901	Public Defender Fee		200	500	500	500	-	0%	
34.6010	Background Check Fees	3,275	2,205	3,300	3,300	3,300	-	0%	
347100	Library Use Fees	1,777	3,236	3,500	3,500	3,500	-	0%	
34.7200	Activity Fee-Batting Cage	5,740	755	3,000	-	-	(3,000)	-100%	None expected in 2016
34.7301	Main Street Events			-	5,000	5,000	5,000		
34.7320	Amphitheater Annual Events	3,449	2,881	-	-	-	-		
34.7510	Sports	141,776	149,874	190,000	190,000	200,000	10,000	5%	Based on 2015 actuals
34.7520	Special Classes	42,016	39,886	40,000	40,000	50,000	10,000	25%	
34.7530	Cultural Arts	6,608	6,482	7,000	7,800	10,000	3,000	43%	Based on 2015 actuals
34.7540	Summer Camp	39,164	21,726	25,000	30,000	30,000	5,000	20%	Based on 2015 actuals
34.7550	Annual Events	8,058	4,778	5,000	5,000	5,000	-	0%	
34.7600	Sponsorships	6,749	9,887	12,000	15,000	15,000	3,000	25%	Based on 2015 actuals
34.7610	Amphitheater Sponsorships	16,223	3,818	25,000	10,000	10,000	(15,000)	-60%	Based on 2015 actuals
34.7900	Concessions/Other Cultural Char	1,788	1,165	1,500	1,500	1,500	-	0%	
34.7910	Museum admission	19,560	36,468	55,000	55,000	55,000	-	0%	Based on trend
34.7915	Gold Dust Train Tickets	-	108,505	95,000	75,000	75,000	(20,000)	-21%	Based on 2015 actuals
34.7920	Museum concession	31,737	72,104	60,000	60,000	60,000	-	0%	
34.7925	Amphitheater concessions	283	122	200	200	200	-	0%	
34.9300	Bad Check Fess	75	-	100	100	100	-	0%	
<b>TOTAL - Charges for Services</b>		<b>334,240</b>	<b>468,312</b>	<b>531,300</b>	<b>508,600</b>	<b>529,300</b>	<b>(2,000)</b>	<b>0%</b>	

## GENERAL FUND (continued)

Acct No.	Name	Actuals FY 2013	Actuals FY 2014	Budget FY 2015	Requested FY 2016	City Manager Recommended	Increase	% change	Notes
<b>FINES &amp; FORFEITURES</b>									
35.1100	Municipal Court Fines	651,785	521,166	600,000	700,000	700,000	100,000	17%	Based on 2015 actuals
35.1300	Library Fines	13,950	17,706	15,000	20,000	20,000	5,000	33%	Based on 2015 actuals
35.2000	Fines & Forfeitures Code Enforce	459	-	-			-		
<b>TOTAL - Fines &amp; Forfeitures</b>		<b>666,194</b>	<b>538,872</b>	<b>615,000</b>	<b>720,000</b>	<b>720,000</b>	<b>105,000</b>	<b>17%</b>	
<b>INVESTMENT INCOME</b>									
36.1000	Interest Revenue	17,792	11,083	10,000	11,000	13,000	3,000	30%	Based on trend
<b>TOTAL - Investment Income</b>		<b>17,792</b>	<b>11,083</b>	<b>10,000</b>	<b>11,000</b>	<b>13,000</b>	<b>3,000</b>	<b>30%</b>	
<b>CONTRIBUTIONS AND DONATIONS</b>									
371001	Friends of Villa Rica Library	205	-	200	200	500	300	150%	
371005	Police Explorer Cont/Donations	9,366	13,076	5,000	10,000	10,000	5,000	100%	Based on prior years
37.1110	Recreation Donations	-	4,877	-			-		
37.1120	Prospectors Park Donations	-	-	-			-		
37.1140	Senior Citizens Meal Contributio	7,971	7,680	7,000	8,000	8,000	1,000	14%	Based on trend
37.1150	Police Contributions	15,283		-			-		
37.2000	Private Contributions	-	-	-	-	-	-		
37.2010	Main Street Donations			-	8,000	8,000	8,000		
37.2020	Amphitheater Donations			-	7,000	7,500	7,500		
37.3000	Donations	811	10,414	500	500	5,000	4,500	900%	
<b>TOTAL - Contributions and Donations</b>		<b>33,635</b>	<b>36,047</b>	<b>12,700</b>	<b>33,700</b>	<b>39,000</b>	<b>26,300</b>	<b>207%</b>	
<b>MISCELLANEOUS</b>									
38.1100	Rents & Royalties	45,235	26,060	25,000	30,000	35,000	10,000	40%	Based on trend
38.1110	Ampitheater Rents	2,121	5,744	6,000	2,000	2,000	(4,000)	-67%	Based on 2015 actuals
38.1120	Mill Rents	-	-	-	2,000	2,000	2,000		
38.3100	Insurance Reimbursements	2,434	41,404	5,000	5,000	5,000	-	0%	
38.9100	Miscellaneous Income	3,953	11,572	5,000	5,000	5,500	500	10%	
389999	Over/Short	(306)	(526)	-	-	-	-		
<b>TOTAL - Miscellaneous</b>		<b>53,437</b>	<b>84,254</b>	<b>41,000</b>	<b>44,000</b>	<b>49,500</b>	<b>8,500</b>	<b>21%</b>	

## GENERAL FUND (continued)

Acct No.	Name	Actuals FY 2013	Actuals FY 2014	Budget FY 2015	Requested FY 2016	City Manager Recommended	Increase	% change	Notes
<b>OTHER FINANCING SOURCES</b>									
39.1100	Operating Transfer in Hotel/Motel	29,760	48,452	38,000	39,200	39,200	1,200	3%	
39.1125	Operating Transfer in COPS		12,569		-	-	-		
39.1250	Transfer in from Water and Sewer			455,125	536,793	536,793	81,668	18%	Revised Shared Allocation Calculation
39.1254	Transfer in from Solid Waste	-	-	113,020	98,530	98,530	(14,490)	-13%	Revised Shared Allocation Calculation
39.2100	Sales of General Fixed Assets	6,933	16,614	5,000	10,000	50,000	45,000	900%	Retiring more equipment in 2016
39.2110	Greenfiber Recycling	2,350	-	-	-	-	-		
<b>TOTAL - Other Financing Sources</b>		<b>39,043</b>	<b>77,635</b>	<b>611,145</b>	<b>684,523</b>	<b>724,523</b>	<b>113,378</b>	<b>19%</b>	
<b>TOTAL GENERAL FUND REVENUES</b>		<b>8,740,006</b>	<b>9,905,163</b>	<b>10,305,385</b>	<b>11,133,323</b>	<b>11,365,015</b>	<b>1,059,630</b>	<b>10%</b>	

## FEDERAL SEIZURES FUND

Acct No.	Name	Actuals FY 2013	Actuals FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes
<b>FINES &amp; FORFEITURES</b>								
35.1320	Confiscations	4,033	-	5,000	5,000	-	0%	
<b>TOTAL - Fines &amp; Forfeitures</b>		<b>4,033</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>0%</b>	
<b>INVESTMENT INCOME</b>								
36.1000	Interest Revenue	1,206	217	30	30	-	0%	
<b>TOTAL - Investment Income</b>		<b>1,206</b>	<b>217</b>	<b>30</b>	<b>30</b>	<b>-</b>	<b>0%</b>	
<b>OTHER FINANCING SOURCES</b>								
39.2100	Sale of Assets	825	350	-	-	-		
<b>TOTAL - Other Financing Sources</b>		<b>825</b>	<b>350</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>TOTAL FEDERAL SEIZURES REVENUE</b>		<b>6,064</b>	<b>567</b>	<b>5,030</b>	<b>5,030</b>	<b>-</b>	<b>0%</b>	

## STATE SEIZURES FUND

Acct No.	Name	Actuals FY 2013	Actuals FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes
<b>FINES &amp; FORFEITURES</b>								
35.1110	Superior Court Fines	1,746	-	-		-		
35.1300	Confiscations	2,722	2,973	1,500	1,500	-	0%	
<b>TOTAL - Fines &amp; Forfeitures</b>		<b>4,468</b>	<b>2,973</b>	<b>1,500</b>	<b>1,500</b>	<b>-</b>	<b>0%</b>	
<b>INVESTMENT INCOME</b>								
36.1000	Interest Revenue	138	23	30	30	-	0%	
<b>TOTAL - Investment Income</b>		<b>138</b>	<b>23</b>	<b>30</b>	<b>30</b>	<b>-</b>	<b>0%</b>	
<b>TOTAL STATE SEIZURES REVENUES</b>		<b>4,606</b>	<b>2,996</b>	<b>1,530</b>	<b>1,530</b>	<b>-</b>	<b>0%</b>	

## UDAG FUND

Acct No.	Name	Actuals FY 2013	Actuals FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes
<b>INVESTMENT INCOME</b>								
36.1000	Interest Revenue	30,589	27,197	27,000		(27,000)	-100%	
<b>TOTAL - Investment Income</b>		<b>30,589</b>	<b>27,197</b>	<b>27,000</b>	<b>-</b>	<b>(27,000)</b>	<b>-100%</b>	
<b>TOTAL UDAG GRANT FUND</b>		<b>30,589</b>	<b>27,197</b>	<b>27,000</b>	<b>-</b>	<b>(27,000)</b>	<b>-100%</b>	



## DRUG TASK FORCE

Acct No.	Name	Actuals FY 2013	Actuals FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes
<b>INTERGOVERNMENTAL</b>								
33.1150	Drug Task Force Grant/GOHS	9,455	10,111	-	11,000	11,000		
<b>TOTAL - Intergovernmental</b>		<b>9,455</b>	<b>10,111</b>	<b>-</b>	<b>11,000</b>	<b>11,000</b>		
<b>TOTAL DRUG TASK FORCE GRANT</b>		<b>9,455</b>	<b>10,111</b>	<b>-</b>	<b>11,000</b>	<b>11,000</b>		

## HOTEL/MOTEL TAX FUND

Acct No.	Name	Actuals FY 2013	Actuals FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes
<b>TAXES</b>								
31.4100	Hotel/Motel	75,587	121,130	95,000	98,000	3,000	3%	
<b>TOTAL - Taxes</b>		<b>75,587</b>	<b>121,130</b>	<b>95,000</b>	<b>98,000</b>	<b>3,000</b>	<b>3%</b>	
<b>TOTAL HOTEL/MOTEL TAX FUND</b>		<b>75,587</b>	<b>121,130</b>	<b>95,000</b>	<b>98,000</b>	<b>3,000</b>	<b>3%</b>	

## CEMETERY

Acct No.	Name	Actuals FY 2013	Actuals FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes
<b>CHARGES FOR SERVICE</b>								
34.9100	Cemetery Fees	1,570	8,990	2,000	2,000	-	0%	
<b>TOTAL - Charges for Service</b>		<b>1,570</b>	<b>8,990</b>	<b>2,000</b>	<b>2,000</b>	<b>-</b>	<b>0%</b>	
<b>INVESTMENT INCOME</b>								
36.1000	Interest Revenue	194	104	135	125	(10)	-7%	
<b>TOTAL - Investment Income</b>		<b>194</b>	<b>104</b>	<b>135</b>	<b>125</b>	<b>(10)</b>	<b>-7%</b>	
<b>CONTRIBUTIONS</b>								
37.1015	Donations	3,000	-	-	-	-		
<b>TOTAL - Contributions</b>		<b>3,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>TOTAL CEMETERY FUND</b>		<b>4,764</b>	<b>9,094</b>	<b>2,135</b>	<b>2,125</b>	<b>(10)</b>	<b>0%</b>	

## CAPITAL PROJECTS FUND

Acct No.	Name	Actuals FY 2013	Actuals FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes
<b>INTERGOVERNMENTAL</b>								
33.1301	TE Grant Fullerville Trail		-	500,000	500,000	-	0%	
33.4310	Gateway Grant		-	50,000	60,000	10,000	20%	
<b>TOTAL - Intergovernmental</b>		<b>-</b>	<b>-</b>	<b>550,000</b>	<b>560,000</b>	<b>10,000</b>	<b>2%</b>	
<b>CONTRIBUTIONS</b>								
37.3000	Donations		1,137	-		-		
<b>TOTAL - Contributions</b>		<b>-</b>	<b>1,137</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>OTHER FINANCING SOURCES</b>								
39.1100	Capital Projects Transfers	595,265	921,355	78,000	404,829	326,829	419%	
39.1210	Operating Transfers In - GF		-	-		-		
<b>TOTAL - Other Financing Sources</b>		<b>595,265</b>	<b>921,355</b>	<b>78,000</b>	<b>404,829</b>	<b>326,829</b>	<b>419%</b>	
<b>TOTAL CAPITAL PROJECT FUND</b>		<b>595,265</b>	<b>922,492</b>	<b>628,000</b>	<b>964,829</b>	<b>336,829</b>	<b>54%</b>	

## 2015 SPLOST FUND

Acct No.	Name	Actuals FY 2013	Actuals FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes
<b>INTERGOVERNMENTAL</b>								
33.7110	Carroll County SPLOST			900,000	1,176,850	276,850	31%	Library
<b>TOTAL - Intergovernmental</b>		-	-	900,000	1,176,850	276,850	31%	
<b>INVESTMENT INCOME</b>								
36.1000	Interest Revenue			250		(250)	-100%	
<b>TOTAL - Investment Income</b>		-	-	250	-	(250)	-100%	
<b>TOTAL 2015 SPLOST</b>		-	-	900,250	1,176,850	276,600	31%	

## PUBLIC ROADS FUND

Acct No.	Name	Actuals FY 2013	Actuals FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes
<b>INTERGOVERNMENTAL</b>								
33.4111	LMIG	91,101	98,741	124,560	124,331	(229)	0%	
<b>TOTAL - Intergovernmental</b>		<b>91,101</b>	<b>98,741</b>	<b>124,560</b>	<b>124,331</b>	<b>(229)</b>	<b>0%</b>	
<b>OTHER FINANCING SOURCES</b>								
39.1100	General Fd Operating Transfer		73,247	53,383	199,227	145,844	273%	30% Match+ 2015 LMIG from FB
<b>TOTAL - Other Financing Sources</b>		<b>-</b>	<b>73,247</b>	<b>53,383</b>	<b>199,227</b>	<b>145,844</b>	<b>273%</b>	
<b>TOTAL CAPITAL PROJECT FUND</b>		<b>91,101</b>	<b>171,987</b>	<b>177,943</b>	<b>323,558</b>	<b>145,615</b>	<b>82%</b>	

## VR PUBLIC FACILITIES AUTHORITY FUND

Acct No.	Name	Actuals FY 2013	Actuals FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes
<b>OTHER FINANCING SOURCES</b>								
39.1100	Operating Transfer from General Fd			856,505	835,577	(20,928)	-2%	
39.1220	Operating Transfer from Water/S	1,719,871	1,713,009	856,505	835,577	(20,928)	-2%	
39.3300	Refunding Bond Issued			-	-	-		
39.3400	Premiums on Bond Issued			-	-	-		
<b>TOTAL - Other Financing Sources</b>		<b>1,719,871</b>	<b>1,713,009</b>	<b>1,713,010</b>	<b>1,671,154</b>	<b>(41,856)</b>	<b>-2%</b>	
<b>TOTAL VR PFA SPECIAL REVENUE</b>		<b>1,719,871</b>	<b>1,713,009</b>	<b>1,713,010</b>	<b>1,671,154</b>	<b>(41,856)</b>	<b>-2%</b>	



## WATER & SEWER FUND

Acct No.	Name	Actuals FY 2013	Actuals FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes
<b>INTERGOVERNMENTAL</b>								
33.6061	EIP Grant	300,000	-	-		-		
<b>TOTAL - Intergovernmental</b>		<b>300,000</b>	<b>-</b>	<b>-</b>		<b>-</b>		
<b>CHARGES FOR SERVICES</b>								
34.4210	Water Charges	2,353,383	2,474,331	2,461,376	2,526,000	64,624	3%	
34.4211	Water Tap Fee	44,628	34,485	30,000	36,000	6,000	20%	Based on trend
34.4212	Misc Water Sales	29,903	25,636	16,500	23,000	6,500	39%	Based on trend
34.4215	Bad Debt Collection Fee	51	-	-		-		
34.4230	Sewage Charges	1,903,800	2,115,675	2,165,749	2,240,000	74,251	3%	Based on trend
34.4231	Sewer Tap Fees	88,517	84,250	75,000	105,000	30,000	40%	
34.4255	Sewage Fees - Douglas Co	84,317	86,677	82,000	82,000	-	0%	
34.4290	Late Fee	141,877	139,780	130,000	130,000	-	0%	
34.4291	Connect Fee	62,728	70,410	50,000	50,000	-	0%	
34.9300	Bad Check Fees	2,275	2,835	2,500	5,000	2,500	100%	Based on current year to date actuals
<b>TOTAL - Charges for Services</b>		<b>4,711,478</b>	<b>5,034,079</b>	<b>5,013,125</b>	<b>5,197,000</b>	<b>183,875</b>	<b>4%</b>	
<b>INVESTMENT INCOME</b>								
36.1000	Interest Revenue	17,358	1,692	9,500	8,000	(1,500)	-16%	
<b>TOTAL - Investment Income</b>		<b>17,358</b>	<b>1,692</b>	<b>9,500</b>	<b>8,000</b>	<b>(1,500)</b>	<b>-16%</b>	

## WATER & SEWER FUND (continued)

Acct No.	Name	Actuals FY 2013	Actuals FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes
<b>CONTRIBUTIONS</b>								
37.1100	Contribution in Aid of Constructio	5,000	-	-		-		
<b>TOTAL - Contributions</b>		<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>MISCELLANEOUS</b>								
38.3000	Reimbursement - Damaged Prop	2,882	-	-		-		
38.3100	Insurance Reimbursements		80,127	-		-		
38.9000	Other Miscellaneous Revenue	24,473	21,239	5,000	5,000	-	0%	
<b>TOTAL - Miscellaneous</b>		<b>27,355</b>	<b>101,366</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>0%</b>	
<b>OTHER FINANCING SOURCES</b>								
39.1130	Operating Transfer in SPLOST		-	-		-		
39.1232	Operating Transfer in SPLOST		175,132	-		-		
39.1401	Contribution from CDBG		500,000	-		-		
39.1432	Capital Contribution SPLOST	712,872	-	-	-	-		
39.1435	Capital Contribution Cap Proj	48,994	-	-		-		
39.1436	Capital Contribution VRPFA		-	-		-		
39.2210	Sale of Assets	468,404	1,425	2,000		(2,000)	-100%	
<b>TOTAL - Other Financing Sources</b>		<b>1,230,271</b>	<b>676,557</b>	<b>2,000</b>	<b>-</b>	<b>(2,000)</b>	<b>-100%</b>	
<b>TOTAL WATER AND SEWER FUND</b>		<b>6,291,461</b>	<b>5,813,694</b>	<b>5,029,625</b>	<b>5,210,000</b>	<b>180,375</b>	<b>4%</b>	

## SOLID WASTE FUND

Acct No.	Name	Actuals FY 2013	Actuals FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes
<b>CHARGES FOR SERVICES</b>								
34.4110	Refuse Collection Charges	716,177	705,293	865,509	900,500	34,991	4%	
34.4111	Sanitation Fees - Douglas co	31,632	38,222	35,000	35,000	-	0%	
34.4155	Douglas Co - Sanitation Fees	(171)	-	-		-		
34.4190	Late Charge/Refuse	175	-	-		-		
<b>TOTAL - Charges for Services</b>		<b>747,813</b>	<b>743,515</b>	<b>900,509</b>	<b>935,500</b>	<b>34,991</b>	<b>4%</b>	
<b>OTHER FINANCING SOURCES</b>								
39.1130	Operating Transfer in		115,554	-		-		
<b>TOTAL - Other Financing Sources</b>		<b>-</b>	<b>115,554</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>TOTAL SOLID WASTE FUND</b>		<b>747,813</b>	<b>859,068</b>	<b>900,509</b>	<b>935,500</b>	<b>34,991</b>	<b>4%</b>	

# Capital & Debt



## FIVE YEAR CAPITAL PLAN

Capital Projects		Source of Funds	2016	2017	2018	2019	2020
<b>Police</b>							
	Vehicles (3 replacement vehicles)	FB	108,603	114,033	119,735	125,722	132,008
	In-Car Camera Systems	CR	15,325	16,091	16,896	17,741	18,628
	In-Car Camera Systems - Grant	GT	2,000	2,100	2,205	2,315	2,431
	Renovation of Old Library	CR		100,000			
	Server	CR	10,000				
	<b>Total Police</b>		<b>135,928</b>	<b>232,224</b>	<b>138,836</b>	<b>145,777</b>	<b>153,066</b>
<b>Highways &amp; Streets</b>							
	Fullerville Trailhead Project - Grant portion	GT	500,000	125,000			
	Fullerville Trailhead Project	CR	125,000				
	Streets & Sidewalks - Prior Year LMIG portion	FB	161,928				
	Streets & Sidewalks - LMIG portion	LMIG	124,331	175,000	175,000	175,000	175,000
	Streets & Sidewalks - 30% Match	LMIG	37,299	52,500	52,500	52,500	52,500
	Streets & Sidewalks - SPLOST portion	SPLOST	-	372,500	272,500	272,500	272,500
	Punkintown Road	CR		100,000	150,000	500,000	250,000
	Mirror Lake Blvd Sign (Train/"No Turn" Signal)	CR		150,000			
	Shoreline Parkway Project	CR		500,000	2,500,000	800,000	
	<b>Total Highways &amp; Streets</b>		<b>948,558</b>	<b>1,475,000</b>	<b>3,150,000</b>	<b>1,800,000</b>	<b>750,000</b>
<b>Stormwater</b>							
	Stormwater Improvements	CR	75,000	75,000	75,000	75,000	75,000
	Street Sweeper with 8' Broom	CR		185,000			
	New Truck	CR	20,834	20,834			
	<b>Total Stormwater</b>		<b>95,834</b>	<b>280,834</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>

## FIVE YEAR CAPITAL PLAN (continued)

Capital Projects		Source of Funds	2016	2017	2018	2019	2020
<b>Admin Community Service</b>							
	Two (2) Passenger Vans	CR	56,670				
	<b>Total Admin Community Service</b>		<b>56,670</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cemetery</b>							
	Paving - Hillcrest	FB	10,500	-	-	-	-
	Paving - Garden of Rest	FB	10,500	-	-	-	-
	<b>Total Cemetery</b>		<b>21,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Recreation</b>							
	Stockmar Park Improvements	CR		50,000	50,000	50,000	50,000
	Air Conditioner for Gold Dust Gym	CR		135,000			
	Resurface Tennis Courts at Gold Dust Park	CR		15,000			
	Vplex Ballfield Expansions	CR		75,000			
	Conners Road Passive Park Master Plan/Phase I	CR	100,000	100,000			
	Improve Grade for Train	CR		56,000			
	New Playground Equipment at Gold Dust Park	CR		50,000	50,000	50,000	
	New Park Pavillions at Gold Dust, V-Plex, and	CR		175,000			
	New Park Benches and Tables	CR		35,000			
	<b>Total Recreation</b>		<b>100,000</b>	<b>691,000</b>	<b>100,000</b>	<b>100,000</b>	<b>50,000</b>
<b>Library</b>							
	New Library	SPLOST	1,176,850				
	<b>Total Library</b>		<b>1,176,850</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## FIVE YEAR CAPITAL PLAN (continued)

Capital Projects		Source of Funds	2016	2017	2018	2019	2020
<b>Community Development</b>							
	Gateway Grant	GT	60,000				
	<b>Total Library</b>		60,000	-	-	-	-
<b>Collection &amp; Distribution</b>							
	Hydrant Replacement Program	SPLOST	20,000	20,000	20,000	20,000	20,000
	Large Meter Repair	SPLOST	10,000	10,000	10,000	10,000	10,000
	Sewer Line Upgrades	SPLOST	50,000	50,000	50,000	50,000	50,000
	Inspect, Repair, and Replace RPVs	SPLOST	25,000	25,000	25,000	25,000	25,000
	Inspect and Replace Standpipes	SPLOST	23,000	23,000	23,000	23,000	23,000
	Water Pipeline Replacement - UF	UF		200,000	200,000	200,000	200,000
	Water Pipeline Replacement - SPLOST	SPLOST	201,442	125,000	125,000	125,000	125,000
	<b>Total Collection &amp; Distribution</b>		329,442	453,000	453,000	453,000	453,000
<b>Water Treatment Plant</b>							
	Move Intake Pipe and Properly Screen Inlet	UF	11,000				
	Replace Exterior Lentils, Windows and Brick Work	UF		35,000			
	Exchange Basket Screen and Ventury Meter on Intake Line	UF	12,000				
	Replace Actuator Valves	UF		12,000			
	Upgrade AC	UF	30,000				
	Backwash Pump	UF	50,000				
	Replace Truck	UF		20,834		20,834	
	Upgrade SCADA System - Mirror Lake and WTP	UF	120,000		6,500		
	Dredging of Existing Reservoirs	SPLOST	50,000	462,500	462,500	462,500	462,500
	Upgrade Water Plant	SPLOST	150,000	200,000	200,000	200,000	200,000
	<b>Total Water Treatment Plant</b>		423,000	730,334	669,000	683,334	662,500



## FIVE YEAR CAPITAL PLAN (continued)

Capital Projects	Source of Funds	2016	2017	2018	2019	2020
<b>Wastewater Treatment Plant</b>						
Upgrade Liftstation - Bivins Road	SPLOST	36,000				
Upgrade Liftstation - Edge Road	SPLOST	65,000				
Capital Outlay - W WWTP	SPLOST	154,000				
Capital Outlay - N WWTP	UF	95,000				
Install by-passes at all Lift Stations	UF	57,000				
New Equipment and Pumps	UF	120,000				
Sewer Jet Truck Retrofit of Body/Pump	SPLOST	125,000				
Truck	SPLOST	20,834				
<b>Total Wastewater Plant</b>		<b>672,834</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>GRAND TOTAL - CAPITAL PROJECTS</b>		<b>4,020,116</b>	<b>3,862,392</b>	<b>4,585,836</b>	<b>3,257,111</b>	<b>2,143,566</b>
<b>Total Sources</b>						
Current Revenues	CR	402,829	1,837,925	2,841,896	1,492,741	393,628
Fund Balance	FB	291,531	114,033	119,735	125,722	132,008
SPLOST	SPLOST	1,176,850	372,500	272,500	272,500	272,500
SPLOST - UF	SPLOST	930,276	125,000	125,000	125,000	125,000
LMIG	LMIG	124,331	175,000	175,000	175,000	175,000
LMIG - Match	LMIG	37,299	52,500	52,500	52,500	52,500
Grants	GT	562,000	127,100	2,205	2,315	2,431
User Fees (Utility)	UF	495,000	1,058,334	997,000	1,011,334	990,500
<b>GRAND TOTAL - SOURCES</b>		<b>4,020,116</b>	<b>3,862,392</b>	<b>4,585,836</b>	<b>3,257,111</b>	<b>2,143,566</b>

## DEBT SERVICE

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
<b>DEBT SERVICE</b>								
58.1100	Bond Principal Payments			-	240,000	240,000		
58.2100	Interest - Bonds	1,713,009	1,713,009	1,713,010	1,465,987	(247,023)	-14%	Based on amortization schedule
58.2100	Amortization of Deferred Charge				(34,833)	(34,833)		
58.4000	Issuance Costs					-		
<b>TOTAL - Debt Service</b>		<b>1,713,009</b>	<b>1,713,009</b>	<b>1,713,010</b>	<b>1,671,154</b>	<b>(41,856)</b>	<b>-2%</b>	
<b>TOTAL VR PFA SPECIAL REV</b>		<b>1,713,009</b>	<b>1,713,009</b>	<b>1,713,010</b>	<b>1,671,154</b>	<b>(41,856)</b>	<b>-2%</b>	

## DEBT SERVICE REQUIREMENTS TO MATURITY

Date	\$23,950,000 Serial Bonds			\$4,975,000 Term Bonds @ 3.250% due 03-01-2039		\$4,935,000 Term Bonds @ 5.000% due 03-01-2039		Debt Service Requirements of the Bonds to Maturity
	Principal	Coupon Rate	Interest	Principal	Interest	Principal	Interest	
03/01/15	\$490,000.00	2.000%	\$95,088.89		\$14,372.22		\$21,933.33	\$621,394.44
09/01/15			529,975.00		80,843.75		123,375.00	734,193.75
03/01/16	240,000.00	2.000%	529,975.00		80,843.75		123,375.00	974,193.75
09/01/16			527,575.00		80,843.75		123,375.00	731,793.75
03/01/17	245,000.00	2.000%	527,575.00		80,843.75		123,375.00	976,793.75
09/01/17			525,125.00		80,843.75		123,375.00	729,343.75
03/01/18	250,000.00	3.000%	525,125.00		80,843.75		123,375.00	979,343.75
09/01/18			521,375.00		80,843.75		123,375.00	725,593.75
03/01/19	260,000.00	3.000%	521,375.00		80,843.75		123,375.00	985,593.75
09/01/19			517,475.00		80,843.75		123,375.00	721,693.75
03/01/20	735,000.00	3.000%	517,475.00		80,843.75		123,375.00	1,456,693.75
09/01/20			506,450.00		80,843.75		123,375.00	710,668.75
03/01/21	855,000.00	3.000%	506,450.00		80,843.75		123,375.00	1,565,668.75
09/01/21			493,625.00		80,843.75		123,375.00	697,843.75
03/01/22	880,000.00	3.000%	493,625.00		80,843.75		123,375.00	1,577,843.75
09/01/22			480,425.00		80,843.75		123,375.00	684,643.75
03/01/23	920,000.00	5.000%	480,425.00		80,843.75		123,375.00	1,604,643.75
09/01/23			457,425.00		80,843.75		123,375.00	661,643.75
03/01/24	965,000.00	5.000%	457,425.00		80,843.75		123,375.00	1,626,643.75
09/01/24			433,300.00		80,843.75		123,375.00	637,518.75
03/01/25	1,025,000.00	5.000%	433,300.00		80,843.75		123,375.00	1,662,518.75
09/01/25			407,675.00		80,843.75		123,375.00	611,893.75
03/01/26	1,075,000.00	5.000%	407,675.00		80,843.75		123,375.00	1,686,893.75
09/01/26			380,800.00		80,843.75		123,375.00	585,018.75
03/01/27	1,130,000.00	5.000%	380,800.00		80,843.75		123,375.00	1,715,018.75
09/01/27			352,550.00		80,843.75		123,375.00	556,768.75

## DEBT SERVICE REQUIREMENTS TO MATURITY (continued)

Date	\$23,950,000 Serial Bonds			\$4,975,000 Term Bonds @ 3.250% due 03-01-2039		\$4,935,000 Term Bonds @ 5.000% due 03-01-2039		Debt Service Requirements of the Bonds to Maturity
	Principal	Coupon Rate	Interest	Principal	Interest	Principal	Interest	
03/01/28	1,180,000.00	5.000%	352,550.00		80,843.75		123,375.00	1,736,768.75
09/01/28			323,050.00		80,843.75		123,375.00	527,268.75
03/01/29	1,705,000.00	5.000%	323,050.00		80,843.75		123,375.00	2,232,268.75
09/01/29			280,425.00		80,843.75		123,375.00	484,643.75
03/01/30	1,790,000.00	5.000%	280,425.00		80,843.75		123,375.00	2,274,643.75
09/01/30			235,675.00		80,843.75		123,375.00	439,893.75
03/01/31	1,875,000.00	5.000%	235,675.00		80,843.75		123,375.00	2,314,893.75
09/01/31			188,800.00		80,843.75		123,375.00	393,018.75
03/01/32	1,945,000.00	3.000%	188,800.00		80,843.75		123,375.00	2,338,018.75
09/01/32			159,625.00		80,843.75		123,375.00	363,843.75
03/01/33	2,025,000.00	5.000%	159,625.00		80,843.75		123,375.00	2,388,843.75
09/01/33			109,000.00		80,843.75		123,375.00	313,218.75
03/01/34	2,130,000.00	5.000%	109,000.00		80,843.75		123,375.00	2,443,218.75
09/01/34			55,750.00		80,843.75		123,375.00	259,968.75
03/01/35	2,230,000.00	5.000%	55,750.00		80,843.75		123,375.00	2,489,968.75
09/01/35					80,843.75		123,375.00	204,218.75
03/01/36				\$1,170,000.00	80,843.75	\$1,160,000.00	123,375.00	2,534,218.75
09/01/36					61,831.25		94,375.00	156,206.25
03/01/37				1,220,000.00	61,831.25	1,210,000.00	94,375.00	2,586,206.25
09/01/37					42,006.25		64,125.00	106,131.25
03/01/38				1,265,000.00	42,006.25	1,255,000.00	64,125.00	2,626,131.25
09/01/38					21,450.00		32,750.00	54,200.00
03/01/39				1,320,000.00	21,450.00	1,310,000.00	32,750.00	2,684,200.00
	<u>\$23,950,000.00</u>		<u>\$15,067,288.89</u>	<u>\$4,975,000.00</u>	<u>\$3,660,384.72</u>	<u>\$4,935,000.00</u>	<u>\$5,586,183.33</u>	<u>\$58,173,856.94</u>

# Departmental Budget Detail



## MAYOR & COUNCIL

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
<b>PERSONNEL</b>								
51.1100	Salaries	15,050	14,532	18,000	20,000	2,000	11%	Increase for number of called meetings
51.2100	Group Insurance	26,243	27,292	28,449	32,815	4,366	15%	Addition of insurance for one councilmember
51.2200	Fica/Social Security	891	1,034	1,377	1,530	153	11%	Increase for number of called meetings
51.2400	Retirement Contribution	1,179	1,125	1,350	1,125	(225)	-17%	Based on 2015 actuals
51.2700	Workers Compensation	908	836	1,000	500	(500)	-50%	
<b>TOTAL - Personnel</b>		<b>44,270</b>	<b>44,819</b>	<b>50,176</b>	<b>55,970</b>	<b>5,794</b>	<b>12%</b>	
<b>SERVICES</b>								
52.1200	Professional	-	-	-	41,000	41,000		Downtown Master Plan
52.1300	Technical Services	1,302	1,170	-	-	-		
52.2220	M/R Equipment	19	-	500	500	-	0%	
52.3100	Liability Insurance	68,536	84,882	102,000	102,000	-	0%	
52.3210	Phones/Internet	1,053	-	-	-	-		
52.3215	Postage	(7)	81	75	75	-	0%	
52.3300	Advertising	840	250	750	500	(250)	-33%	Based on 2014 actuals
52.3400	Printing & Binding	40	18	100	100	-	0%	
52.3500	Meals & Travel	2,149	4,677	4,000	7,000	3,000	75%	\$5k council/staff retreat
52.3650	Professional Dues	-	(500)	-	-	-		
52.3700	Education & Training	780	2,405	2,500	5,000	2,500	100%	\$2.5k training for commissions
<b>TOTAL - Services</b>		<b>74,713</b>	<b>92,983</b>	<b>109,925</b>	<b>156,175</b>	<b>46,250</b>	<b>42%</b>	
							42.0741%	
<b>SUPPLIES</b>								
53.1100	Office Supplies	2,923	314	2,000	2,000	-	0%	
53.1600	Small Equipment	-	-	-	8,700	8,700		Courtroom Security & Live Stream
53.1700	Other Supplies/Uniforms	-	-	-	-	-		
<b>TOTAL - Supplies</b>		<b>2,923</b>	<b>314</b>	<b>2,000</b>	<b>10,700</b>	<b>8,700</b>	<b>435%</b>	

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
<b>CAPITAL</b>								
54.2300	Furniture and Fixtures	-	-	-	-	-		
54.2500	Purchase of Equipment	-	-	-	-	-		
<b>TOTAL - Capital</b>		-	-	-	-	-		
<b>OTHER COSTS</b>								
55.2200	Self Funded Claims	-	-		-	-		
57.1000	Douglas Co Weather Siren	-	-		-	-		
57.3080	Dorsey Foundation		4,000	4,000	4,000	-	0%	
57.9000	Transfer to Reserve	-	-		-	-		
57.9100	Emergency Contingency	-	4,794	95,999	97,960	1,961	2%	
<b>TOTAL - Other Costs</b>		-	8,794	99,999	101,960	1,961	2%	
<b>TOTAL MAYOR &amp; COUNCIL</b>		<b>121,906</b>	<b>146,910</b>	<b>262,100</b>	<b>324,805</b>	<b>62,705</b>	<b>24%</b>	



## CITY MANAGER & CITY CLERK

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
<b>PERSONNEL</b>								
51.1100	Salaries	78,148	150,944	136,698	141,354	4,656	3%	Pay Parity
511120	Vacation Pay	5,942	-	-	-	-		
511130	Sick Leave pay	2,476	-	-	-	-		
51.1100	Car allowance for City Ma	-	-	-	-	-		
51.1300	Overtime	-	-	-	-	-		
51.2100	Group Insurance	7,031	11,137	12,770	36,117	23,347	183%	Change in personnel, change in insurance needed
51.2200	Fica/Social Security	6,992	10,773	10,457	10,814	357	3%	Pay Parity
51.2400	Retirement Contribution	6,065	10,731	10,252	10,602	350	3%	Pay Parity
51.2500	50% Match for 457 Plan	1,529	2,157	3,700	3,700	-	0%	
51.2700	Workers Compensation	314	418	500	500	-	0%	
51.2900	Other employee expenditu	-	62	-	-	-		
<b>TOTAL - Personnel</b>		<b>108,497</b>	<b>186,221</b>	<b>174,377</b>	<b>203,086</b>	<b>28,709</b>	<b>16%</b>	
<b>SERVICES</b>								
52.1200	Professional services	923	795	1,000	1,000	-	0%	
52.1225	Concert-License Fees	327	330	-	-	-		
52.1300	Technical Service	346	630	400	400	-	0%	
52.2210	M/R Buildings	21,018	13,322	8,000	4,000	(4,000)	-50%	Less expected in 2016
52.2220	M/R Equipment	4,487	2,811	4,000	2,750	(1,250)	-31%	Based on actuals
52.2230	M/R Vehicles	45	106	500	500	-	0%	
52.2320	Rental of vehicle and equi	-	-	-	-	-		
52.3100	Liability Insurance	834	972	1,800	1,000	(800)	-44%	Based on actuals
52.3110	GIRMA Claim Loss	-	-	-	-	-		
52.3210	Phones/Internet	11,740	6,574	12,000	7,500	(4,500)	-38%	Based on actuals
52.3215	Postage	343	219	700	400	(300)	-43%	Based on actuals
52.3300	Advertising	3,032	1,190	2,000	2,000	-	0%	
52.3400	Printing & Binding	229	18	750	500	(250)	-33%	Based on actuals
52.3500	Meals and Travel	3,187	1,010	3,000	3,000	-	0%	

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
52.3600	Dues and fees	2,517	1,685	7,500	14,000	6,500	87%	\$12k GA/DNR, ICMA, Chamber
52.3650	GMA dues	4,873	4,997	-	5,100	5,100		GMA Dues
52.3700	Educational & Training	620	1,503	2,000	3,000	1,000	50%	Based on actuals
52.3850	Contract labor	203	3,080	-	-	-		
52.3910	Drug Tests	4,100	-	-	-	-		
<b>TOTAL - Services</b>		<b>58,824</b>	<b>39,242</b>	<b>43,650</b>	<b>45,150</b>	<b>1,500</b>	<b>3%</b>	
<b>SUPPLIES</b>								
53.1100	Office Supplies	4,101	2,920	3,000	3,500	500	17%	Based on current year to date actuals
53.1130	Beautification Program Su	-	612			-		
53.1220	Natural gas	-	264	200	200	-	0%	
53.1230	Electricity	-	1,255	2,100	1,500	(600)	-29%	Based on actuals
53.1270	Gasoline/Diesel	291	829	500	500	-	0%	
53.1300	Food	-	57	-	1,000	1,000		
53.1400	Books and periodicals	-	266	-	-	-		
53.1600	Small Equipment	2,867	127	2,000	10,000	8,000	400%	Computer upgrades
53.1700	Uniforms	-	-	-	500	500		Shirts
<b>TOTAL - Supplies</b>		<b>7,259</b>	<b>6,330</b>	<b>7,800</b>	<b>17,200</b>	<b>9,400</b>	<b>121%</b>	
<b>CAPITAL</b>								
54.1100	Sites	272	-			-		
54.2200	Vehicles	-	-			-		
54.2300	Furniture and Fixture	-	-			-		
54.2400	Purchase of Computers	135	-			-		
54.2500	Office Equipment	-	-			-		
<b>TOTAL - Capital</b>		<b>407</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
<b>INTERFUND</b>								
55.2200	Self Funded Claims	3,271	-	5,000	2,500	(2,500)	-50%	\$5k Deductible
<b>TOTAL - Interfund</b>		<b>3,271</b>	<b>-</b>	<b>5,000</b>	<b>2,500</b>	<b>(2,500)</b>	<b>-50%</b>	
<b>OTHER COSTS</b>								
57.2000	Payment to other agencies	-	-	1,500	1,500	-	0%	
57.3080	Dorsey Foundation Spons	4,000	-	-	-	-		
57.9000	Contingency	-	-	-	-	-		
<b>TOTAL - Other Costs</b>		<b>4,000</b>	<b>-</b>	<b>1,500</b>	<b>1,500</b>	<b>-</b>	<b>0%</b>	
						-		
<b>TOTAL CITY MANAGER</b>		<b>182,259</b>	<b>231,793</b>	<b>232,327</b>	<b>269,436</b>	<b>37,109</b>	<b>16%</b>	

## ELECTIONS

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
<b>SERVICES</b>								
52.1200	Professional	2,500	983	800	-	(800)	-100%	No election in 2016
52.3215	Postage	10	-	0	-	(0)	-100%	
52.3300	Advertising	730	-	-	-	-		
52.3400	Printing & Binding	7,125	-	-	-	-		
52.3500	Travel	1,550	-	-	-	-		
52.3600	Dues & Fees	-	-	-	-	-		
52.3700	Education & Training	-	-	-	-	-		
52.3850	Poll Workers	7,600	-	2,500	-	(2,500)	-100%	
<b>TOTAL - Services</b>		<b>19,515</b>	<b>983</b>	<b>3,300</b>	<b>-</b>	<b>(3,300)</b>	<b>-100%</b>	
<b>SUPPLIES</b>								
53.1160	Supplies-Elections	-	-	-	-	-		
<b>TOTAL - Supplies</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>TOTAL ELECTIONS</b>								
		<b>19,515</b>	<b>983</b>	<b>3,300</b>	<b>-</b>	<b>(3,300)</b>	<b>-100%</b>	

## FINANCE

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
<b>PERSONNEL</b>								
51.1100	Salaries-Administrative	123,794	124,509	136,870	136,634	(236)	0%	Change in personnel
51.1120	Vacation Pay	3,811	-		-	-		
51.1130	Sick Leave pay	3,474	-		-	-		
51.1300	Overtime	87	-	100	100	-	0%	
51.2100	Group Insurance	8,876	16,375	19,153	32,325	13,172	69%	Change in personnel, change in insurance needed
51.2200	Social Security/FICA	4,489	9,225	10,471	10,453	(18)	0%	
51.2400	Retirement Contribution	4,101	9,483	10,265	10,248	(17)	0%	
51.2500	50% Match for 457 Plan	736	1,505	1,300	2,500	1,200	92%	Based on 2015 Actual
51.2700	Worker's Compensation	237	1,734	300	300	-	0%	
51.2900	Other Employee Expenditu	-	-	-	-	-		
<b>TOTAL - Personnel</b>		<b>149,605</b>	<b>162,832</b>	<b>178,459</b>	<b>192,559</b>	<b>14,100</b>	<b>8%</b>	
<b>SERVICES</b>								
52.1100	Official/Administrative	111	-	-	-	-		
52.1200	Professional	1,500	2,510	17,988	-	(17,988)	-100%	Based on 2015 Actual
52.1211	Douglas Co Tax Commissi	12,631	4,146	-	4,250	4,250		Collection Fee - Delinq, Motor, TAVT
52.1212	Carroll Co Tax Commissio	52	2,489	-	4,250	4,250		Collection Fee - Delinq, Motor, TAVT
52.1220	Professional - Auditors	15,036	10,040	-	28,500	28,500		Mauldin & Jenkins
52.1300	Technical	473	1,568	300	-	(300)	-100%	Based on 2015 Actual
52.2110	Disposal	-	300	-	225	225		Based on 2015 Actual
52.2220	M/R Equipment	154	340	500	75	(425)	-85%	Less expected in 2016
52.2330	Other Rental	20	50	-	50	50		Safety Deposit Box
52.3100	Insurance Liability	801	581	-	1,000	1,000		
52.3210	Phones/Internet	7,385	8,667	8,700	7,500	(1,200)	-14%	Less expected in 2016
52.3215	Postage	2,417	2,975	2,850	2,700	(150)	-5%	
52.3300	Advertising	2,280	1,480	2,500	750	(1,750)	-70%	Less expected in 2016
52.3400	Printing and Binding	205	1,849	2,000	1,600	(400)	-20%	Less expected in 2016
52.3500	Meals & Travel	245	389	300	1,500	1,200	400%	Increased training

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
52.3600	Dues & Fees	699	580	750	750	-	0%	
52.3700	Education & Training	600	1,082	1,500	2,500	1,000	67%	CPA requirements, new staff
52.3970	Bank/CC Fees	83	15	144	4,500	4,356	3025%	\$4k Gov Deals Fee - from Garage
<b>TOTAL - Services</b>		<b>44,692</b>	<b>39,061</b>	<b>37,532</b>	<b>60,150</b>	<b>22,618</b>	<b>60%</b>	
<b>SUPPLIES</b>								
53.1100	Supplies	5,272	6,616	7,500	5,500	(2,000)	-27%	Based on 2015 Actuals
53.1220	Natural Gas	1,649	402	680	300	(380)	-56%	Based on 2015 Actuals
53.1230	Electricity	31,458	1,994	2,500	1,500	(1,000)	-40%	Based on 2015 Actuals
53.1300	Food	-	-	-	-	-		
53.1400	Books and Periodicals	624	1,200	500	250	(250)	-50%	Based on 2015 Actuals
53.1600	Small Equipment	1,849	1,973	1,500	1,500	-	0%	
53.1700	Other Supplies/Uniforms	-	-	-	-	-		
<b>TOTAL - Supplies</b>		<b>40,852</b>	<b>12,185</b>	<b>12,680</b>	<b>9,050</b>	<b>(3,630)</b>	<b>-29%</b>	
<b>OTHER COSTS</b>								
57.1005	Douglas/Carroll Tax Comr	25,773	36,524	39,000	39,000	-	0%	Collection Fee - Current Taxes
<b>TOTAL - Other Costs</b>		<b>25,773</b>	<b>36,524</b>	<b>39,000</b>	<b>39,000</b>	<b>-</b>	<b>0%</b>	
<b>TOTAL FINANCIAL ADMINI</b>		<b>260,922</b>	<b>250,602</b>	<b>267,671</b>	<b>300,759</b>	<b>33,088</b>	<b>12%</b>	

## LAW

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
<b>SERVICES</b>								
52.1230	Professional Services-City	56,202	86,251	75,000	90,000	15,000	20%	Based on 2015 actuals
<b>TOTAL - Services</b>		<b>56,202</b>	<b>86,251</b>	<b>75,000</b>	<b>90,000</b>	<b>15,000</b>	<b>20%</b>	
<b>TOTAL LEGAL</b>		<b>56,202</b>	<b>86,251</b>	<b>75,000</b>	<b>90,000</b>	<b>15,000</b>	<b>20%</b>	

## MANAGEMENT INFORMATION SYSTEMS

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
<b>SERVICES</b>								
52.1300	Technical Services-Compu	17,745	20,684	51,500	50,000	(1,500)	-3%	Based on 2015 actuals
52.1310	Caselle Maintenance Fee	18,525	22,787	-	25,000	25,000		Based on 2015 actuals
52.1320	Off-site Server	5,304	6,300	-	6,500	6,500		Based on 2015 actuals
52.3240	Internet Provider/webmas	450	1,800	-	5,000	5,000		Based on 2015 actuals
<b>TOTAL - Services</b>		<b>42,024</b>	<b>51,571</b>	<b>51,500</b>	<b>86,500</b>	<b>35,000</b>	<b>68%</b>	
<b>TOTAL INFORMATION TECI</b>		<b>42,024</b>	<b>51,571</b>	<b>51,500</b>	<b>86,500</b>	<b>35,000</b>	<b>68%</b>	



## HUMAN RESOURCES

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
<b>PERSONNEL</b>								
51.1100	Salaries-Administrative	(1,749)	54,241	65,000	66,950	1,950	3%	Pay Parity
511120	Vacation pay	1,362	-	-	-	-		
511130	Sick Leave Pay	387	-	-	-	-		
51.2100	Group Insurance	-	12,781	16,153	15,521	(632)	-4%	
51.2200	Social Security/FICA	-	4,069	4,973	5,122	149	3%	Pay Parity
51.2400	Retirement Contribution	-	4,151	4,875	5,021	146	3%	Pay Parity
51.2500	50% Match for 457 Plan	-	1,357	2,600	2,600	-	0%	
51.2700	Worker's Compensation	6,945	209			-		
51.2701	Contingency - Workers Co	-	-	300	300	-	0%	
51.2900	Other Employee Expenditu	8,255	13,833			-		
<b>TOTAL - Personnel</b>		<b>15,199</b>	<b>90,641</b>	<b>93,901</b>	<b>95,514</b>	<b>1,613</b>	<b>2%</b>	
<b>SERVICES</b>								
52.1200	Professional services	-	(98)	15,000	13,000	(2,000)	-13%	Peak Health Choice Payroll, Admin America
52.1300	Technical Service	-	75	400	4,500	4,100	1025%	
52.2220	M/R Equipment	-	-	-	-	-		
52.3100	Liability Insurance	-	-	-	-	-		
52.3210	Phones/Internet	-	3,219	3,200	2,480	(720)	-23%	Turned in cell phone
52.3215	Postage	-	-	100	100	-	0%	
52.3300	Advertising	-	300	100	500	400	400%	Advertise in additional places
52.3400	Printing & Binding	-	909	500	500	-	0%	
52.3500	Meals and Travel	-	54	300	750	450	150%	Fall & Spring GLGPA conferences
52.3600	Dues and fees	-	460	300	500	200	67%	SHRM, GLGPA, IMPA-HR
52.3700	Educational & Training	-	35	1,000	750	(250)	-25%	Beginning GLGPA Certification process
52.3910	Drug Tests	-	901	-	-	-		
<b>TOTAL - Services</b>		<b>-</b>	<b>5,855</b>	<b>20,900</b>	<b>23,080</b>	<b>2,180</b>	<b>10%</b>	

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
<b>SUPPLIES</b>								
53.1100	Office Supplies	-	1,349	1,000	1,000	-	0%	
53.1220	Natural gas	-	140	-	-	-		
53.1230	Electricity	-	676	1,500	500	(1,000)	-67%	Based on 2015 actuals
53.1600	Small Equipment	-	-	700	-	(700)	-100%	
<b>TOTAL - Supplies</b>		-	2,165	3,200	1,500	(1,700)	-53%	
<b>INTERFUND</b>								
55.2200	Self Funded Claims	-	-	-	-	-		
<b>TOTAL - Interfund</b>		-	-	-	-	-		
<b>TOTAL HUMAN RESOURCE:</b>								
		15,199	98,661	118,001	120,094	2,093	2%	

## CUSTOMER SERVICE

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
<b>PERSONNEL</b>								
51.1100	Salaries	133,060	143,281	169,607	103,542	(66,065)	-39%	Changes in Org Chart
51.1300	Overtime	-	-	400	-	(400)	-100%	Not needed
51.2100	Group Insurance	22,116	43,508	39,475	27,192	(12,283)	-31%	Changes in Org Chart
51.2200	Fica/Social Security	10,749	10,869	13,197	7,921	(5,276)	-40%	Changes in Org Chart
51.2400	Retirement Contribution	10,268	9,139	10,089	7,766	(2,323)	-23%	Changes in Org Chart
51.2500	50% Match for 457 Plan	1,005	1,268	2,000	1,500	(500)	-25%	Changes in Org Chart
51.2700	Worker's Compensation	2,738	(1,458)	2,800	2,500	(300)	-11%	Changes in Org Chart
51.2900	Other Employee Expenditu	-	-	-	-	-		
<b>TOTAL - Personnel</b>		<b>179,937</b>	<b>206,607</b>	<b>237,568</b>	<b>150,421</b>	<b>(87,147)</b>	<b>-37%</b>	
<b>SERVICES</b>								
52.1101	Office & Admin - Douglas	15,740	15,438	-	-	-		
52.1230	Professional Services	23,516	-	12,000	12,000	-	0%	
52.1300	Technical Services	413	11,042	12,000	5,000	(7,000)	-58%	Less expected in 2016
52.2110	Disposal		300	-	200	200		
52.2220	M/R Equipment	155	-	750	500	(250)	-33%	Less expected in 2016
52.2230	M/R Vehicles	-	1,250	1,500	1,400	(100)	-7%	
52.3100	Insurance Liability & Bond	2,785	979	3,000	3,000	-	0%	
52.3210	Phones/Internet	13,445	14,080	15,000	10,000	(5,000)	-33%	Based on 2015 actuals
52.3215	Postage	27,692	29,132	29,000	29,000	-	0%	
52.3300	Advertising		-	150	150	-	0%	
52.3400	Printing and Binding	149	779	1,200	500	(700)	-58%	Based on 2015 actuals
52.3500	Meals & Travel	-	-	300	750	450	150%	Increase training for staff
52.3600	Dues & Fees	19	45	15	65	50	333%	Based on current year actuals
52.3700	Education & Training	159	-	275	1,000	725	264%	Increase training for staff
52.3850	Contract labor	-	7,088	5,000	-	(5,000)	-100%	Less expected in 2016
52.3970	Bank/CC Fees & Analysis C	17,380	37,475	38,000	41,000	3,000	8%	
<b>TOTAL - Services</b>		<b>101,453</b>	<b>117,608</b>	<b>118,190</b>	<b>104,565</b>	<b>(13,625)</b>	<b>-12%</b>	

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
<b>SUPPLIES</b>								
53.1100	Supplies	4,815	3,008	5,000	4,000	(1,000)	-20%	Based on 2015 actuals
53.1220	Natural gas	-	665	800	500	(300)	-38%	Based on 2015 actuals
53.1230	Electricity	-	4,015	5,500	4,000	(1,500)	-27%	Based on 2015 actuals
53.1270	Gasoline/Diesel	2,417	3,734	4,500	3,000	(1,500)	-33%	Based on 2015 actuals
53.1300	Food	-	-	-	-	-		
53.1400	Books and Periodicals	-	-	2,000	500	(1,500)	-75%	Less expected in 2016
53.1600	Small Equipment	5,058	1,841	-	500	500		
53.1700	Uniforms	-	76	500	200	(300)	-60%	Based on 2015 actuals
<b>TOTAL - Supplies</b>		<b>12,290</b>	<b>13,339</b>	<b>18,300</b>	<b>12,700</b>	<b>(5,600)</b>	<b>-31%</b>	
<b>OTHER COSTS</b>								
57.4010	Bad debt write off	39,574	52,330	50,000	50,000	-	0%	
<b>TOTAL - Other Costs</b>		<b>39,574</b>	<b>52,330</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>0%</b>	
<b>TOTAL CUSTOMER SERVICE</b>		<b>333,254</b>	<b>389,884</b>	<b>424,058</b>	<b>317,686</b>	<b>(106,372)</b>	<b>-25%</b>	

## MUNICIPAL COURT

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
<b>PERSONNEL</b>								
51.1100	Salary	32,151	32,789	31,574	32,510	936	3%	Pay Parity
51.2100	Group Insurance	5,232	7,262	6,235	5,988	(247)	-4%	
51.2200	Social Security/FICA	2,434	2,504	2,415	2,487	72	3%	Pay Parity
51.2400	Retirement Contribution	2,477	2,533	2,368	2,438	70	3%	Pay Parity
51.2700	Worker's Compensation	96	92	100	100	-	0%	
<b>TOTAL - Personnel</b>		<b>42,389</b>	<b>45,180</b>	<b>42,692</b>	<b>43,523</b>	<b>831</b>	<b>2%</b>	
<b>SERVICES</b>								
52.1200	Professional services	33,000	15,000	58,194	-	(58,194)	-100%	Split into individual lines
52.1210	Professional Service-Indig	4,793	2,140	-	1,850	1,850		Split from Professional services
52.1221	Professional Service-City	-	21,000	-	40,000	40,000		Split from Professional services
52.1223	Professional Service-Solic	15,407	14,868	-	15,400	15,400		Split from Professional services
52.1224	Professional Service-Tran	1,106	880	-	900	900		Split from Professional services
52.1225	Professional Service	50	90	-	-	-		
52.2210	M/R Building	-	-	500	1,000	500	100%	Based on current year actuals
52.2220	M/R Equipment	250	-	500	500	-	0%	
52.3100	Liability Insurance	266	166	350	350	-	0%	
52.3210	Phones/Internet	851	776	800	800	-	0%	
52.3400	Printing and Binding	-	84	200	200	-	0%	
52.3500	Meals & Travel	48	-	100	1,000	900	900%	Travel for GSA conference
52.3600	Dues & Fees	70	45	100	250	150	150%	Based on current year actuals
52.3700	Education & Training	837	450	500	500	-	0%	
52.3850	Contract labor	21,324	10,338	14,000	14,000	-	0%	Courtware Solutions
52.3970	Bank/CC Fees & Analysis C	-	6,740	6,500	5,600	(900)	-14%	
<b>TOTAL - Services</b>		<b>78,080</b>	<b>72,577</b>	<b>81,744</b>	<b>82,350</b>	<b>606</b>	<b>1%</b>	

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
<b>SUPPLIES</b>								
53.1100	Supplies	13	75	300	150	(150)	-50%	
53.1210	Water/Sewerage	-	-	-		-		
53.1220	Natural Gas	576	-	600	500	(100)	-17%	
53.1230	Electricity	7,467	107	8,000	5,000	(3,000)	-38%	
53.1600	Small equipment	-	-	500	1,000	500	100%	
53.1700	Uniforms purchases	-	-	-		-		
<b>TOTAL - Supplies</b>		<b>8,056</b>	<b>182</b>	<b>9,400</b>	<b>6,650</b>	<b>(2,750)</b>	<b>-29%</b>	
<b>OTHER COSTS</b>								
57.3020	Ga Crime Victim Emergenc	14,650	557	2,000	2,000	-	0%	
57.3025	Joshua's Law SB226	10,327	4,465	6,000	6,000	-	0%	
57.3030	Victims Asst Fund	-	2,765	3,000	8,000	5,000	167%	
57.3040	Spinal Injury Trust Fund	2,187	810	1,600	1,600	-	0%	
57.3050	Peace Officers A&B Fund	19,242	16,846	22,000	20,000	(2,000)	-9%	
57.3060	OCGA 42-8-34/Probation I	1,677	699	1,000	1,000	-	0%	
57.3070	Peace Officers Training Fu	25,993	24,008	26,000	26,000	-	0%	
57.3090	POPIDF-B OCGA 15-21-73	30,992	27,907	30,000	30,000	-	0%	
57.3100	Bond Refund	28,150	12,145	12,000	12,000	-	0%	
57.6080	County Drug Abuse	13,571	8,540	10,000	10,000	-	0%	
<b>TOTAL - Other Costs</b>		<b>146,790</b>	<b>98,742</b>	<b>113,600</b>	<b>116,600</b>	<b>3,000</b>	<b>3%</b>	
<b>TOTAL MUNICIPAL COURT</b>		<b>275,316</b>	<b>216,681</b>	<b>247,436</b>	<b>249,123</b>	<b>1,687</b>	<b>1%</b>	

## POLICE

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
<b>PERSONNEL</b>								
51.1100	Salaries-Police	1,594,619	1,815,691	1,863,053	2,111,443	248,390	13%	Four (4) Requested Positions
511120	Vacation pay	60,751	-	-	-	-		
511130	Sick Leave pay	27,629	-	-	-	-		
51.1300	Overtime	24,503	28,170	34,000	19,250	(14,750)	-43%	Based on 2015 actuals
51.2100	Group Insurance	344,137	435,729	454,900	470,126	15,226	3%	
51.2200	Social Security/FICA-Medi	136,962	119,686	133,408	161,525	28,117	21%	4 Requested Positions
51.2400	Retirement Contribution	125,401	137,932	-	155,073	155,073		Budgeted in wrong line
51.2500	50% Match for 457 Contri	9,065	8,503	140,792	10,000	(130,792)	-93%	Budgeted in wrong line
51.2700	Worker's Compensation	47,380	49,292	50,000	50,000	-	0%	
51.2900	Other employees expendit	-	248	-	-	-		
<b>TOTAL - Personnel</b>		<b>2,370,448</b>	<b>2,595,251</b>	<b>2,676,153</b>	<b>2,977,419</b>	<b>301,266</b>	<b>11%</b>	
<b>SERVICES</b>								
52.1200	Professional Services	3,584	3,167	3,960	1,500	(2,460)	-62%	Based on 2015 actuals
52.1300	Technical	-	70	1,300	750	(550)	-42%	Less expected in 2016
52.2210	M/R Building	5,452	14,613	15,000	12,000	(3,000)	-20%	Based on 2015 actuals
52.2220	M/R Equipment	41,983	40,002	23,000	22,000	(1,000)	-4%	Based on 2015 actuals
52.2230	M/R Vehicles	51,286	49,606	60,000	82,500	22,500	38%	New mandate for tires
52.3100	Liability Ins	41,870	46,501	43,000	46,000	3,000	7%	
52.3210	Phones/Internet	45,115	35,962	40,000	41,000	1,000	3%	Added \$17,400 Radio
52.3215	Postage	1,944	3,112	4,000	1,900	(2,100)	-53%	Based on 2015 actuals
52.3250	Glen Network/GCIC	108	-	-	-	-		
52.3300	Advertising	120	-	200	200	-	0%	
52.3400	Printing & Binding	1,102	3,266	5,000	2,500	(2,500)	-50%	Based on 2015 actuals
52.3500	Meals and Travel	6,996	6,964	3,563	3,563	-	0%	
523505	Police Explorer Travel	3,839	1,291	-	-	-		
52.3600	Dues & Fees	2,137	4,722	26,000	8,600	(17,400)	-67%	Move \$17,400 Radio
52.3605	Dues & Fees - Explorers	1,076	854	-	-	-		

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
52.3700	Education & Training	1,752	2,543	5,175	5,175	-	0%	
52.3705	Education & Training - Exp	1,321	975	-	-	-		
52.3850	Contract Labor	927	960	1,000	1,000	-	0%	
52.3910	Drug Tests	-	-	-	-	-		
52.3970	Bank Fees & Charges	684	-	-	-	-		
<b>TOTAL - Services</b>		<b>211,297</b>	<b>214,608</b>	<b>231,198</b>	<b>228,688</b>	<b>(2,510)</b>	<b>-1%</b>	
<b>SUPPLIES</b>								
53.1100	Supplies	38,844	40,211	40,000	26,360	(13,640)	-34%	Split out operating supplies
53.1105	Supplies - Explorers	3,322	2,777	-	-	-		
53.1210	Water/Sewerage	-	-	-	-	-		
53.1220	Natural Gas	1,150	4,215	3,000	1,750	(1,250)	-42%	Based on 2015 actuals
53.1230	Electricity	17,678	21,084	21,000	21,000	-	0%	
53.1240	Propane	-	-	-	15,000	15,000		Split from gasoline/diesel
53.1270	Gasoline/Diesel	97,927	89,745	85,800	65,000	(20,800)	-24%	Separated propane
53.1300	Food	-	-	-	500	500		Split from supplies
53.1400	Books & Periodical	877	436	-	500	500		
53.1600	Small Equipment	28,044	36,320	28,000	28,400	400	1%	
53.1700	Uniforms	13,990	8,922	14,000	24,600	10,600	76%	\$3.6k vests, \$4k leather gear for requested positions
53.1705	Uniforms - Explorers	-	1,045	-	-	-		
53.1710	Police Supplies	-	-	-	10,040	10,040		Split from supplies
53.1715	Awards	-	-	-	3,110	3,110		Split from supplies
<b>TOTAL - Supplies</b>		<b>201,831</b>	<b>204,755</b>	<b>191,800</b>	<b>196,260</b>	<b>4,460</b>	<b>2%</b>	
<b>CAPITAL</b>								
54.2500	Equipment	31,040	-	-	-	-		
<b>TOTAL - Capital</b>		<b>31,040</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		



## POLICE (continued)

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
<b>INTERFUND</b>								
55.2200	Self Funded claims	2,310	927	5,000	5,000	-	0%	\$5k Deductible
<b>TOTAL - Interfund</b>		<b>2,310</b>	<b>927</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>0%</b>	
<b>OTHER COSTS</b>								
573020	GA Crime Victims Emergen	-	-	-	-	-		
573060	OCGA 42-8-34/Probation I	-	101	-	-	-		
57.3110	Bond Refunds	(10)	-	-	-	-		
57.6080	County Drug Abuse	-	4,019	-	-	-		
<b>TOTAL - Other Costs</b>		<b>(10)</b>	<b>4,120</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>TOTAL POLICE</b>		<b>2,816,915</b>	<b>3,019,661</b>	<b>3,104,151</b>	<b>3,407,367</b>	<b>303,216</b>	<b>10%</b>	

## CUSTODY OF PRISONERS

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
<b>OTHER COSTS</b>								
57.1000	Intergovernmental	46,239	38,205	50,000	35,000	(15,000)	-30%	Based on current year actuals
57.1001	Justice Dept Monitor	-				-		
<b>TOTAL - Other Costs</b>		<b>46,239</b>	<b>38,205</b>	<b>50,000</b>	<b>35,000</b>	<b>(15,000)</b>	<b>-30%</b>	
<b>TOTAL CUSTODY OF PRISO</b>		<b>46,239</b>	<b>38,205</b>	<b>50,000</b>	<b>35,000</b>	<b>(15,000)</b>	<b>-30%</b>	

## POLICE EXPLORERS

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
<b>SERVICES</b>								
52.3500	Travel	-	-	4,000	1,800	(2,200)	-55%	Based on 2015 actuals
52.3650	Dues and fees	-	-	1,000	1,700	700	70%	Based on 2015 actuals
52.3700	Education & Training	-	-	2,000	1,700	(300)	-15%	Based on 2015 actuals
<b>TOTAL - Services</b>		-	-	<b>7,000</b>	<b>5,200</b>	<b>(1,800)</b>	<b>-26%</b>	
<b>SUPPLIES</b>								
53.1100	Supplies	-	-	3,300	2,000	(1,300)	-39%	Less expected in 2016
53.1300	Food	-	-	-	-	-		
<b>TOTAL - Supplies</b>		-	-	<b>3,300</b>	<b>2,000</b>	<b>(1,300)</b>	<b>-39%</b>	
<b>TOTAL POLICE EXPLORERS</b>		-	-	<b>10,300</b>	<b>7,200</b>	<b>(3,100)</b>	<b>-30%</b>	

## FIRE FIGHTING

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
<b>OTHER COSTS</b>								
57.1000	Intergovernmental	-	-	300,000	343,070	43,070	14%	Must pay 40.6% of Insurance Tax revenue
<b>TOTAL - Other Costs</b>		-	-	<b>300,000</b>	<b>343,070</b>	<b>43,070</b>	<b>14%</b>	
<b>TOTAL FIRE</b>		-	-	<b>300,000</b>	<b>343,070</b>	<b>43,070</b>	<b>14%</b>	

## ANIMAL CONTROL

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
<b>OTHER COSTS</b>								
57.1000	Intergovernmental	-	-	60,000	60,000	-	0%	
<b>TOTAL - Other Costs</b>		-	-	<b>60,000</b>	<b>60,000</b>	-	<b>0%</b>	
<b>TOTAL ANIMAL CONTROL</b>		-	-	<b>60,000</b>	<b>60,000</b>	-	<b>0%</b>	

## PUBLIC WORKS

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
<b>PERSONNEL</b>								
51.1100	Salaries	-	-	-	114,136	114,136		Move Public Works Director and Requested Position
51.1300	Overtime	-	-	-	-	-		
51.2100	Group Insurance	-	-	-	16,498	16,498		
51.2200	Social Security/FICA	-	-	-	8,731	8,731		
51.2400	Retirement Contribution	-	-	-	8,560	8,560		
51.2700	Worker's Compensation	-	-	-	1,000	1,000		
<b>TOTAL - Personnel</b>		-	-	-	<b>148,926</b>	<b>148,926</b>		
<b>SERVICES</b>								
52.1200	Professional Services	-	-	-		-		
52.2210	M/R Buildings	-	-	-		-		
52.2220	M/R Equipment	-	-	-		-		
52.2230	M/R Vehicles	-	-	-		-		
52.2250	M/R Grounds	-	-	-		-		
52.3500	Meals & Travel	-	-	-		-		
52.3600	Dues & Fees	-	-	-		-		
52.3700	Education & Training	-	-	-		-		
52.3850	Contract Labor	-	-	-		-		
52.3910	Drug Testing	-	-	-		-		
<b>TOTAL - Services</b>		-	-	-	-	-		
<b>SUPPLIES</b>								
53.1100	Supplies	-	-	-	500	500		Supplies for Requested Position
531600	Small Equipment	-	-	-	1,200	1,200		Equipment for Requested Position
53.1700	Uniforms	-	-	-		-		
<b>TOTAL - Supplies</b>		-	-	-	<b>1,700</b>	<b>1,700</b>		
<b>TOTAL PUBLIC WORKS</b>		-	-	-	<b>150,626</b>	<b>150,626</b>		

## HIGHWAY & STREETS

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
<b>PERSONNEL</b>								
51.1100	Salaries	158,922	136,654	170,789	175,912	5,123	3%	
511120	Vacation Pay	8,554	-	-	-	-		
511130	Sick Leave pay	8,573	-	-	-	-		
51.1200	Seasonal/Temporary Empl	9,319	5,401	3,000	-	(3,000)	-100%	Not needed for 2016
51.1300	Overtime	1,413	3,828	-	4,000	4,000		
51.2100	Group Insurance	36,215	41,917	65,267	62,254	(3,013)	-5%	
51.2200	Social Security/FICA	13,702	8,378	13,065	13,457	392	3%	
51.2400	Retirement Contribution	12,838	13,099	12,809	13,193	384	3%	
51.2700	Worker's Compensation	13,815	12,270	12,500	12,500	-	0%	
<b>TOTAL - Personnel</b>		<b>263,351</b>	<b>221,547</b>	<b>277,430</b>	<b>281,318</b>	<b>3,888</b>	<b>1%</b>	
<b>SERVICES</b>								
52.1200	Professional Services	-	80	15,000	-	(15,000)	-100%	Not needed for 2016
52.2200	Repairs and Maintenance	2,006	-	-	-	-		
52.2210	M/R Buildings	-	479	500	-	(500)	-100%	Not needed for 2016
52.2220	M/R Equipment	12,787	51,076	40,000	25,000	(15,000)	-38%	Based on 2015 actuals
52.2230	M/R Vehicles	17,820	45,588	-	18,000	18,000		Several old vehicles
52.2240	M/R Road R/W	15,176	44,273	60,000	25,000	(35,000)	-58%	Based on actuals
52.2250	M/R Grounds	-	-	-	-	-		
52.2320	Rental of Equipment	-	3,800	3,500	1,000	(2,500)	-71%	Less expected in 2016
52.3100	Liability Ins	8,749	5,098	3,500	6,500	3,000	86%	Based on trend
52.3210	Phones/Internet	5,304	5,332	6,000	4,000	(2,000)	-33%	Based on 2015 actuals
52.3215	Postage	33	-	30	-	(30)	-100%	Not needed for 2016
52.3400	Printing & binding	-	-	250	200	(50)	-20%	Based on 2015 actuals
52.3600	Dues & Fees	-	-	-	-	-		
52.3700	Education & Training	473	250	500	800	300	60%	Flagging licenses
52.3850	Contract Labor	-	-	-	-	-		
52.3910	Drug Testing	-	-	-	300	300		

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
<b>TOTAL - Services</b>		<b>62,347</b>	<b>155,976</b>	<b>129,280</b>	<b>80,800</b>	<b>(48,480)</b>	<b>-38%</b>	
<b>SUPPLIES</b>								
53.1100	Supplies	11,127	8,176	18,500	150	(18,350)	-99%	Moved to Operating Supplies
53.1210	Water/Sewerage	-	-	-	-	-		
53.1230	Electricity	30,644	75,544	60,000	65,000	5,000	8%	
53.1231	Energy-Street Lights	228,582	219,840	220,000	225,000	5,000	2%	
53.1270	Gasoline/Diesel	24,959	26,787	30,000	20,000	(10,000)	-33%	Based on 2015 actuals
53.1300	Food	-	531	-	300	300		
53.1600	Small Equipment		1,650	2,500	2,500	-	0%	
53.1700	Uniforms	1,628	1,813	3,000	3,000	-	0%	
53.1710	Operating Supplies	-	-	-	15,000	15,000		Moved from Supplies
<b>TOTAL - Supplies</b>		<b>296,940</b>	<b>334,341</b>	<b>334,000</b>	<b>330,950</b>	<b>(3,050)</b>	<b>-1%</b>	
<b>CAPITAL</b>								
54.1200	Street Repair/Drainage	725	-	-	-	-		
<b>TOTAL - Capital</b>		<b>725</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>INTERFUND</b>								
55.2200	Self Funded Claims	-	-	-	2,500	2,500		\$5k deductible
<b>TOTAL - Interfund</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>2,500</b>	<b>2,500</b>		
<b>OTHER COSTS</b>								
57.2000	Payment to other agencies	-	-	5,000	5,000	-	0%	
<b>TOTAL - Other Costs</b>		<b>-</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>0%</b>	
<b>TOTAL HIGHWAYS &amp; STREE</b>		<b>623,364</b>	<b>711,864</b>	<b>745,710</b>	<b>700,568</b>	<b>(45,142)</b>	<b>-6%</b>	



## STORMWATER

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
<b>PERSONNEL</b>								
51.1100	Salaries	49,465	49,009	46,500	86,045	39,545	85%	Requested Position
51.1120	Vacation pay		-	-	-	-		
51.1130	Sick Leave pay	444	-	-	-	-		
51.1300	Overtime	-	-	-	-	-		
51.2100	Group Insurance	14,008	16,029	16,077	21,455	5,378	33%	Requested Position
51.2200	Social Security/FICA	3,725	3,535	3,557	6,582	3,025	85%	Requested Position
51.2400	Retirement Contribution	3,743	3,744	3,488	6,453	2,965	85%	Requested Position
51.2700	Worker's Compensation	1,934	752	850	850	-	0%	
<b>TOTAL - Personnel</b>		<b>73,319</b>	<b>73,069</b>	<b>70,472</b>	<b>121,385</b>	<b>50,913</b>	<b>72%</b>	
<b>SERVICES</b>								
52.1200	Professional Services	133,704	14,580	22,000	22,000	-	0%	
52.1300	Tech Services/Bkup Gen	-	40			-		
52.2210	M/R Building	-	-			-		
52.2220	M/R Equipment	-	-		20,000	20,000		\$20k maint of sweeper
52.2230	M/R Vehicles	1,205	370	1,000	1,000	-	0%	
52.2320	Rental of Equipment	-	-	-		-		
52.3100	Liability Ins	1,208	537	600	600	-	0%	
52.3210	Phones/Internet	2,827	3,372	4,000	4,000	-	0%	Phone for Requested Position
52.3215	Postage	60	282	350	350	-	0%	
52.3300	Advertising	-	-	-		-		
52.3400	Printing & Binding	1,044	898	800	800	-	0%	
52.3500	Meals & Travel	212	-	300	300	-	0%	
52.3650	Dues and Fees	-	-	250	-	(250)	-100%	Not needed
52.3700	Education & Training	355	75	500	1,250	750	150%	Training for Requested Position
52.3840	Contract Labor	23,212	30,949	33,000	32,960	(40)	0%	
<b>TOTAL - Services</b>		<b>163,826</b>	<b>51,103</b>	<b>62,800</b>	<b>83,260</b>	<b>20,460</b>	<b>33%</b>	

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
<b>SUPPLIES</b>								
53.1100	Supplies	717	6,296	13,000	1,000	(12,000)	-92%	Moved to Operating Supplies
53.1210	Water/Sewerage	-	-	-	-	-	-	
53.1220	Natural gas	-	140	200	200	-	0%	
53.1230	Electricity	-	676	1,000	1,000	-	0%	
53.1270	Gasoline/Diesel	1,556	1,447	1,500	3,000	1,500	100%	Gasoline for Requested Position
53.1400	Books and Periodicals	-	-	-	-	-	-	
53.1600	Small Equipment	-	-	500	2,700	2,200	440%	Safety and Office Equipment for Requested Position
53.1700	Uniforms	401	419	500	1,000	500	100%	Uniforms for Requested Position
53.1710	Operating Supplies	-	-	-	5,000	5,000	-	Moved from Supplies
<b>TOTAL - Supplies</b>		<b>2,674</b>	<b>8,978</b>	<b>16,700</b>	<b>13,900</b>	<b>(2,800)</b>	<b>-17%</b>	
<b>CAPITAL</b>								
54.1400	Infrastructure	3,254	-	-	-	-	-	
54.1440	Stormwater improvement	20,361	-	-	-	-	-	
54.9000	Capital Distributed to Ass	(23,614)	-	-	-	-	-	
<b>TOTAL - Capital</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>DEPRECIATION</b>								
56.1000	Depreciation	2,823	-	-	-	-	-	
<b>TOTAL - Depreciation</b>		<b>2,823</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL STORMWATER</b>								
		<b>242,643</b>	<b>133,150</b>	<b>149,972</b>	<b>218,545</b>	<b>68,573</b>	<b>46%</b>	

## GARAGE

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
<b>PERSONNEL</b>								
51.1100	Salary	83,517	71,480	81,261	83,698	2,437	3%	Pay Parity
511120	Vacation pay	4,107	-	-	-	-		
511130	Sick Leave pay	2,522	-	-	-	-		
51.2100	Group Insurance	10,249	12,328	20,882	26,205	5,323	25%	Change in personnel, change in insurance needed
51.2200	Social Security/FICA	7,500	4,198	6,216	6,403	187	3%	Pay Parity
51.2400	Retirement Contribution	6,687	5,467	6,095	6,277	182	3%	Pay Parity
51.2500	50% Match for 457 Contri	1,683	1,578	1,700	1,700	-	0%	
51.2700	Workman Compensation	3,993	3,511	3,700	3,500	(200)	-5%	
<b>TOTAL - Personnel</b>		<b>120,306</b>	<b>98,584</b>	<b>119,854</b>	<b>127,784</b>	<b>7,930</b>	<b>7%</b>	
<b>SERVICES</b>								
52.2210	Repairs & Maintenance-Bldg	4,620	8,544	14,000	14,000	-	0%	Lighting, Garage Doors, restroom repairs; \$7,500 for upgrades to Avanti building offices
52.2220	Repairs & Maintenance/Ext	13,233	9,744	14,000	10,000	(4,000)	-29%	Based on 2015 actuals
52.2230	Repairs & Maintenance-Veh	732	1,013	3,000	1,000	(2,000)	-67%	Based on 2015 actuals
52.2240	Repairs & Maintenance-Gar	1,600	1,720	1,200	500	(700)	-58%	Based on 2015 actuals
52.2320	Rental of Equipment	441	-	-	500	500		Sissor lift rentals
52.3100	Liability Ins	1,699	3,102	3,900	7,000	3,100	79%	Based on 2015 actuals
52.3210	Phones/Internet	4,580	2,779	3,000	3,500	500	17%	Costs for fiber cable
52.3215	Postage	6	113	-	100	100		Based on 2015 actuals
52.3500	Meals & Travel	44	-	350	1,000	650	186%	Based on 2015 actuals
52.3700	Education & Training	190	969	-	1,200	1,200		Certification requirements
52.3901	Gov Deals Service Charges	593	1,932	2,000	-	(2,000)	-100%	Moved service fee to Finance
52.3910	Drug Testing	-	-	-	90	90		Based on 2015 actuals
52.3960	Boot Camp/work detail	46,500	-	-	-	-		
<b>TOTAL - Services</b>		<b>74,261</b>	<b>29,931</b>	<b>41,450</b>	<b>38,890</b>	<b>(2,560)</b>	<b>-6%</b>	

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
<b>SUPPLIES</b>								
53.1100	Supplies	4,174	7,406	5,000	5,000	-	0%	
53.1210	Utilities-Water/Sewer	-	-	-	-	-		
53.1220	Utilities-Natural Gas	-	-	500	500	-	0%	
53.1230	Utilities-Electricity	28,409	12,818	28,000	20,000	(8,000)	-29%	Less expected in 2016
53.1270	Gasoline/Diesel	5,355	4,481	5,200	4,500	(700)	-13%	Based on 2015 actuals
53.1600	Small Equipment	193	1,823	14,000	20,000	6,000	43%	\$8.7k for Security Cameras, \$5k for Workorder Software
53.1700	Uniforms	444	251	500	1,000	500	100%	Uniforms for new mechanic
<b>TOTAL - Supplies</b>		<b>38,574</b>	<b>26,779</b>	<b>53,200</b>	<b>51,000</b>	<b>(2,200)</b>	<b>-4%</b>	
<b>CAPITAL</b>								
54.2100	Machinery/Lawn Mower	-	-	-	-	-		
54.2200	Vehicle Purchases	-	-	-	-	-		
54.2400	Purchase of Computers	-	-	-	-	-		
54.2500	Purchase of Equipment	-	-	-	-	-		
<b>TOTAL - Capital</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>OTHER COSTS</b>								
57.1001	Tag & Title fees	-	161	-	-	-		
<b>TOTAL - Other Costs</b>		<b>-</b>	<b>161</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>TOTAL GARAGE</b>								
		<b>233,141</b>	<b>155,455</b>	<b>214,504</b>	<b>217,674</b>	<b>3,170</b>	<b>1%</b>	

## ADMIN COMMUNITY SERVICE

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
<b>PERSONNEL</b>								
51.1100	Salaries	40,074	187,007	44,990	-	(44,990)	-100%	Change in Department
51.1300	Overtime	139	254	300	-	(300)	-100%	
51.2100	Group Insurance	21	32,435	-	-	-		
51.2200	Social Security FICA Contr	3,076	13,931	3,442	-	(3,442)	-100%	
51.2400	Retirement Contributions	-	12,085	-	-	-		
51.2500	50% Match for 457 Contr	11	495	500	-	(500)	-100%	
51.2700	Worker's Compensation	4,920	6,268	7,500	-	(7,500)	-100%	
<b>TOTAL - Personnel</b>		<b>48,241</b>	<b>252,475</b>	<b>56,732</b>	<b>-</b>	<b>(56,732)</b>	<b>-100%</b>	
<b>SERVICES</b>								
52.1300	Technical	101	-	-	-	-		
52.1700	Professional Services	-	-	-	-	-		
52.2210	M/R Building	1,028	1,253	1,000	-	(1,000)	-100%	
52.2220	M/R Equipment	426	936	1,000	-	(1,000)	-100%	
52.2230	M/R Vehicles	5,089	8,670	6,450	6,000	(450)	-7%	
52.2240	M/R Grounds	500	1,407	-	-	-		
52.3100	Liability Ins	1,441	1,042	1,000	-	(1,000)	-100%	
52.3210	Phones/Internet	2,060	3,426	1,700	-	(1,700)	-100%	
52.3600	Dues & Fees	15	-	-	-	-		
52.3700	Education & Training	210	100	200	-	(200)	-100%	
52.3850	Contract Labor	-	130,781	145,000	177,852	32,852	23%	Carroll County (\$34,875 x 2), Douglas County (\$50,102), Carroll Prison (\$58,000)
52.3910	Drug testing	-	-	-	-	-		
<b>TOTAL - Services</b>		<b>10,870</b>	<b>147,615</b>	<b>156,350</b>	<b>183,852</b>	<b>27,502</b>	<b>18%</b>	
<b>SUPPLIES</b>								
53.1100	Supplies	3,688	4,493	5,000	-	(5,000)	-100%	

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
53.1230	Electricity	273	3,931	4,000	-	(4,000)	-100%	
53.1270	Gasoline/Diesel	6,168	4,408	5,000	5,000	-	0%	
53.1400	Books & periodicals	-	-	750	-	(750)	-100%	
53.1600	Small Equipment	815	1,190	550	-	(550)	-100%	
53.1700	Uniforms	239	82	500	-	(500)	-100%	
<b>TOTAL - Supplies</b>		<b>11,183</b>	<b>14,104</b>	<b>15,800</b>	<b>5,000</b>	<b>(10,800)</b>	<b>-68%</b>	
<b>TOTAL COMMUNITY SERVI</b>		<b>70,294</b>	<b>414,194</b>	<b>228,882</b>	<b>188,852</b>	<b>(40,030)</b>	<b>-17%</b>	

## SENIOR CITIZENS

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
<b>PERSONNEL</b>								
51.1100	Salary	80,236	90,721	91,556	103,148	11,592	13%	Pay Parity
51.1120	Vacation Pay	1,895	-	-	-	-		
51.1130	Sick Leave Pay	3,842	-	-	-	-		
51.1300	Overtime	-	-	-	-	-		
51.2100	Group Insurance	9,275	13,691	12,374	12,561	187	2%	
51.2200	Social Security/FICA	7,016	6,141	7,004	7,891	887	13%	Pay Parity
51.2400	Retirement Contribution	4,531	4,984	4,887	5,034	147	3%	Pay Parity
51.2700	Worker's Compensation	2,131	1,254	1,500	1,700	200	13%	Based on 2015 actuals
51.2900	Other employee expenditu	-	-	-	-	-		
<b>TOTAL - Personnel</b>		<b>108,926</b>	<b>116,791</b>	<b>117,321</b>	<b>130,334</b>	<b>13,013</b>	<b>11%</b>	
<b>SERVICES</b>								
52.1200	Professional	-	2,629			-		
52.2220	M/R Equipment	-	820	1,000	1,000	-	0%	
52.2230	M/R Vehicles	764	120	1,000	1,000	-	0%	
52.3100	Liability Ins	1,693	1,476	1,000	1,000	-	0%	
52.3210	Phones/Internet	4,615	4,268	4,500	3,500	(1,000)	-22%	Based on 2015 actuals
52.3215	Postage	86	120	100	100	-	0%	
52.3250	Cable TV	-	-	1,200	1,000	(200)	-17%	Based on 2015 actuals
52.3400	Printing & Binding	-	-	-	-	-		
52.3500	Meals & Travel	-	-	250	150	(100)	-40%	Based on 2015 actuals
52.3600	Dues & Fees	22	15			-		
52.3700	Education & Training	-	-			-		
52.3850	Contract Labor	-	-			-		
52.3910	Drug Testing	-	-	-	-	-		
<b>TOTAL - Services</b>		<b>7,181</b>	<b>9,448</b>	<b>9,050</b>	<b>7,750</b>	<b>(1,300)</b>	<b>-14%</b>	

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
<b>SUPPLIES</b>								
53.1100	Supplies	5,095	5,394	6,000	4,500	(1,500)	-25%	Based on 2015 actuals
53.1270	Gasoline/Diesel	2,595	2,217	2,200	1,500	(700)	-32%	Based on 2015 actuals
53.1300	Food	58,699	63,464	70,000	70,500	500	1%	Based on 2015 actuals
53.1700	Other Supplies	-	-	-	-	-		
<b>TOTAL - Supplies</b>		<b>66,390</b>	<b>71,075</b>	<b>78,200</b>	<b>76,500</b>	<b>(1,700)</b>	<b>-2%</b>	
<b>TOTAL SENIOR CITIZENS</b>		<b>182,496</b>	<b>197,314</b>	<b>204,571</b>	<b>214,584</b>	<b>10,013</b>	<b>5%</b>	



## RECREATION

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
<b>PERSONNEL</b>								
51.1100	Salary	382,500	204,626	374,676	455,918	81,242	22%	Pay Parity
51.1120	Vacation Pay	12,364	-	-		-		
51.1130	Sick Leave Pay	10,280	-	-		-		
51.1200	Temporary Employees	118,460	72,014	90,000	90,000	-	0%	
51.1300	Overtime	2,856	219	1,000	1,000	-	0%	
51.2100	Group Insurance	65,649	48,087	83,521	52,726	(30,795)	-37%	Changes in personnel, changes in insurance needed
51.2200	Social Security/FICA	42,216	16,026	35,548	41,763	6,215	17%	Pay Parity
51.2400	Retirement Contribution	26,664	12,408	21,686	34,194	12,508	58%	Pay Parity & more people on Retirement than 2015
51.2500	50% Match for 457 Contri	2,387	1,072	1,500	1,500	-	0%	
51.2600	Unemployment insurance	-	1,990	2,000	2,000	-	0%	
51.2700	Worker's Compensation	11,595	6,272	6,000	9,500	3,500	58%	Based on 2015 actuals
51.2900	Other employee expenditu	-	-	-		-		
<b>TOTAL - Personnel</b>		<b>674,972</b>	<b>362,714</b>	<b>615,931</b>	<b>688,601</b>	<b>72,670</b>	<b>12%</b>	
<b>SERVICES</b>								
52.1200	Professional	-	231	-	10,000	10,000		Parks and Trail Master Plan Concept Designs
52.1300	Technical	-	495	-	5,000	5,000		Online Registration Software
52.2110	Disposal	-	-	8,000	4,000	(4,000)	-50%	Based on 2015 actuals
52.2200	Repairs and Maintenance	430	-	-		-		
52.2210	M/R Buildings	45,030	92,277	60,000	45,872	(14,128)	-24%	Less expected in 2016
52.2220	M/R Equipment	13,135	27,788	20,000	20,000	-	0%	
52.2230	M/R Vehicles	3,790	10,252	7,000	10,250	3,250	46%	Aging vehicles
52.2240	M/R Grounds	64,400	56,995	60,000	60,000	-	0%	
52.2320	Rental of Equipment	3,430	2,234	2,000	1,000	(1,000)	-50%	Based on 2015 actuals
52.3100	Liability Ins	9,292	9,026	5,000	7,000	2,000	40%	Based on 2015 actuals
52.3210	Phones/Internet	32,973	27,563	27,000	27,000	-	0%	
52.3215	Postage	869	510	800	500	(300)	-38%	Based on 2015 actuals
52.3300	Advertising	19,934	5,628	6,000	5,000	(1,000)	-17%	Less expected in 2016

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
52.3400	Printing & Binding	3,106	12,372	10,000	8,000	(2,000)	-20%	Less expected in 2016
52.3500	Meals & Travel	3,163	5,539	5,000	3,000	(2,000)	-40%	Less expected in 2016
52.3600	Dues & Fees	16,439	20,201	14,000	14,000	-	0%	
52.3700	Education & Training	7,269	2,947	3,000	3,000	-	0%	
52.3850	Contract Labor	170,631	158,123	180,000	170,000	(10,000)	-6%	
52.3853	Sanitation	-	7,374	-	-	-		
52.3910	Drug testing	-	-	-	1,700	1,700		
52.3960	Boot Camp/Work Detail	93,000	23,250	-	-	-		All work crew expenses have been moved to community service
52.3970	Bank/CC Fees & Analysis C	1,433	2,144	2,000	3,500	1,500	75%	Proposed Increase with online software usage
<b>TOTAL - Services</b>		<b>488,323</b>	<b>464,949</b>	<b>409,800</b>	<b>398,822</b>	<b>(10,978)</b>	<b>-3%</b>	
<b>SUPPLIES</b>								
53.1100	Supplies	166,916	182,591	145,000	2,000	(143,000)	-99%	Moved to Operating Supplies
53.1210	Utilities-Water/Sewerage	-	-	-	-	-		
53.1220	Utilities-Natural Gas	9,494	12,049	12,000	12,000	-	0%	
53.1230	Utilities-Electricity	128,509	147,202	150,000	150,000	-	0%	
53.1270	Gasoline/Diesel	31,223	26,054	25,000	25,000	-	0%	
53.1300	Food	-	606	-	700	700		Hospitality
53.1600	Small Equipment	13,478	13,994	15,000	15,000	-	0%	
53.1700	Uniforms	104	719	1,500	1,500	-	0%	
53.1710	Operating Supplies	-	-	-	125,000	125,000		Moved from Supplies
<b>TOTAL - Supplies</b>		<b>349,724</b>	<b>383,215</b>	<b>348,500</b>	<b>331,200</b>	<b>(17,300)</b>	<b>-5%</b>	
<b>CAPITAL</b>								
54.2100	Capital - Machinery	-	11,360	-	-	-		
<b>TOTAL - Capital</b>		<b>-</b>	<b>11,360</b>	<b>-</b>	<b>-</b>	<b>-</b>		

## RECREATION (continued)

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
<b>INTERFUND</b>								
55.2200	Self Funded Claims	-	-	-	2,500	2,500		\$5k Deductible
<b>TOTAL - Interfund</b>		-	-	-	<b>2,500</b>	<b>2,500</b>		
<b>OTHER COSTS</b>								
57.3013	Refunds		-	-	-	-		
57.3080	Dorsey Project Sponsorship		-	-	-	-		
<b>TOTAL - Other Costs</b>		-	-	-	-	-		
<b>TOTAL RECREATION</b>		<b>1,513,019</b>	<b>1,222,238</b>	<b>1,374,231</b>	<b>1,421,123</b>	<b>46,892</b>	<b>3%</b>	



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## PINE MOUNTAIN GOLD MUSEUM

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
<b>PERSONNEL</b>								
51.1100	Salary	44,196	83,330	92,141	100,457	8,316	9%	Change in personnel
51.1120	Vacation Pay	1,454	-	-		-		
51.1130	Sick Leave		-	-		-		
51.1300	Overtime	2,645	2,053	1,800	50	(1,750)	-97%	Based on 2015 actuals
51.2100	Group Insurance	6,984	10,112	15,725	14,974	(751)	-5%	Change in personnel
51.2200	Social Security/FICA	3,816	5,696	7,110	7,685	575	8%	Change in personnel
51.2400	Retirement Contribution	3,480	5,733	4,473	4,607	134	3%	Change in personnel
51.2700	Worker's Compensation	212	209	250	1,200	950	380%	Based on 2015 actuals
<b>TOTAL - Personnel</b>		<b>62,786</b>	<b>107,133</b>	<b>121,499</b>	<b>128,973</b>	<b>7,474</b>	<b>6%</b>	
<b>SERVICES</b>								
52.1300	Technical Services	4,158	-	-	-	-		
52.2210	M/R Buildings	1,993	11,023	5,000	2,500	(2,500)	-50%	Based on 2015 actuals
52.2220	M/R Equipment	305	14,326	10,000	10,000	-	0%	
52.2230	M/R Vehicles	20	631	800	2,500	1,700	213%	Based on 2015 actuals
52.2240	M/R Grounds	449	16,382	9,000	7,500	(1,500)	-17%	Based on 2015 actuals
52.2320	Rental of Equipment & Vef	356	-	300	300	-	0%	
52.3100	Liability Ins	2,982	1,853	3,500	2,000	(1,500)	-43%	Based on 2015 actuals
52.3210	Phones/Internet	12,250	11,222	11,500	10,000	(1,500)	-13%	Based on 2015 actuals
52.3215	Postage	17	430	500	350	(150)	-30%	Based on 2015 actuals
52.3300	Advertising & Public Relat	1,810	4,184	4,000	4,000	-	0%	
52.3400	Printing & Binding	1,864	3,855	2,000	1,500	(500)	-25%	Based on 2015 actuals
52.3500	Meals & Travel	1,561	774	500	750	250	50%	Based on 2015 actuals
52.3600	Dues & Fees	993	2,019	1,500	1,500	-	0%	
52.3700	Education & Training	32	85	500	500	-	0%	
52.3850	Contract Labor	2,888	1,520	7,500	2,500	(5,000)	-67%	Less expected in 2016
52.3970	Bank Fees & Charges	804	3,225	3,500	3,000	(500)	-14%	Based on current year actuals
<b>TOTAL - Services</b>		<b>32,481</b>	<b>71,529</b>	<b>60,100</b>	<b>48,900</b>	<b>(11,200)</b>	<b>-19%</b>	

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
<b>SUPPLIES</b>								
53.1100	Supplies	8,655	77,344	39,500	39,500	-	0%	
53.1210	Water/Sewage	-	60	-		-		
53.1230	Electricity	12,835	14,199	20,000	12,000	(8,000)	-40%	Based on 2015 actuals
53.1270	Gasoline/Diesel	1,545	3,443	3,500	2,000	(1,500)	-43%	Based on 2015 actuals
53.1300	Concessions/Gift Shop	29,263	58,767	45,000	45,000	-	0%	
53.1600	Small Equipment	-	-	-	4,500	4,500		Hauling Equipment
53.1700	Supplies/Uniforms	-	223	500	100	(400)	-80%	
<b>TOTAL - Supplies</b>		<b>52,298</b>	<b>154,036</b>	<b>108,500</b>	<b>103,100</b>	<b>(5,400)</b>	<b>-5%</b>	
<b>TOTAL PINE MOUNTAIN</b>		<b>147,565</b>	<b>332,698</b>	<b>290,099</b>	<b>280,973</b>	<b>(9,126)</b>	<b>-3%</b>	

## THE MILL

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
<b>PERSONNEL</b>								
51.1100	Salary	-	-	18,928	23,105	4,177	22%	Pay parity
51.1300	Overtime	-	-	-	2,000	2,000		
51.2100	Group Insurance	-	-	-	5,856	5,856		
51.2200	Social Security/FICA	-	-	1,448	1,768	320	22%	Pay parity
51.2400	Retirement Contribution	-	-	-	1,733	1,733		
51.2700	Worker's Compensation	-	-	1,000	1,000	-	0%	
<b>TOTAL - Personnel</b>		-	-	<b>21,376</b>	<b>35,461</b>	<b>14,085</b>	<b>66%</b>	
<b>SERVICES</b>								
52.1200	Professional	-	-	-	2,000	2,000		
52.2210	M/R Buildings	-	-	-	2,240	2,240		Repaint murals at The Mill
52.2220	M/R Equipment	-	-	1,000	1,000	-	0%	
52.2240	M/R Grounds	-	-	10,000	10,000	-	0%	
52.2310	Rental of land & buildings	-	-	6,000	-	(6,000)	-100%	Moved to Main Street
52.3100	Liability Ins	-	-	750	750	-	0%	
52.3300	Advertising	-	-	-	700	700		
52.3600	Dues & Fees	-	-	-	400	400		
52.3850	Contract Labor	-	-	-	500	500		
<b>TOTAL - Services</b>		-	-	<b>17,750</b>	<b>17,590</b>	<b>(160)</b>	<b>-1%</b>	
<b>SUPPLIES</b>								
53.1100	Supplies	-	-	6,000	2,000	(4,000)	-67%	Based on 2015 actuals
53.1220	Natural gas	-	-	1,000	100	(900)	-90%	Based on 2015 actuals
53.1230	Electricity	-	-	1,000	1,000	-	0%	
53.1600	Small equipment	-	-	-	4,500	4,500		Purchase canopies due to damage
53.1700	Supplies/Uniforms	-	-	200	400	200	100%	
<b>TOTAL - Supplies</b>		-	-	<b>8,200</b>	<b>8,000</b>	<b>(200)</b>	<b>-2%</b>	
<b>TOTAL THE MILL</b>		-	-	<b>47,326</b>	<b>61,051</b>	<b>13,725</b>	<b>29%</b>	



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## LIBRARY

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
<b>PERSONNEL</b>								
51.1100	Salaries	138,553	190,198	196,318	205,598	9,280	5%	
51.1120	Vacation Pay	5,475	-	-		-		
51.1130	Sick leave pay	-	-	-		-		
51.1300	Overtime	947	421	800	1,000	200	25%	
								Changes in personnel, changes in insurance needed
51.2100	Group Insurance	29,246	47,778	54,291	41,560	(12,731)	-23%	
51.2200	Social Security	11,538	13,302	15,066	15,728	662	4%	
51.2400	Retirement Contribution	8,487	9,728	11,742	13,757	2,015	17%	
51.2500	50% Match for 457 Contri	384	787	800	800	-	0%	
51.2700	Workers Compensation	530	502	500	500	-	0%	
<b>TOTAL - Personnel</b>		<b>195,159</b>	<b>262,716</b>	<b>279,517</b>	<b>278,944</b>	<b>(573)</b>	<b>0%</b>	
<b>SERVICES</b>								
52.1200	Professional	1,240	724	1,000	500	(500)	-50%	Less expected in 2016
52.1300	Technical	-	385	500	750	250	50%	Based on 2015 actuals
								Less maintenance as move is made to new library
52.2210	M/R Building	6,477	10,764	7,800	2,500	(5,300)	-68%	
52.2220	M/R Equipment	311	670	1,000	2,500	1,500	150%	Increase for new library
52.2240	M/R Grounds	800	608	1,000	1,000	-	0%	
52.3100	Liability Ins	1,601	1,079	1,500	2,500	1,000	67%	Increase for new library
52.3210	Phones/Internet	10,868	10,077	10,000	12,000	2,000	20%	Increase for new library
								To send New Library announcements to donors and sponsors.
52.3215	Postage	96	-	100	1,000	900	900%	
52.3300	Advertising	250	48	500	500	-	0%	
								To continue to print the Annual "Taste of the Holidays" Cookbook
52.3400	Printing & Binding	867	1,292	1,000	1,500	500	50%	

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
52.3500	Travel	415	1,066	500	1,000	500	100%	Staff to attend ALA's Annual Conference and other local conferences and workshops.
52.3600	Dues and Fees	148	279	300	500	200	67%	Membership fees for Library Associations
52.3700	Educational & Training	-	199	300	1,000	700	233%	
52.3850	Contract labor	5,117	2,869	2,500	5,000	2,500	100%	Summer Reading Program/Santa/J,YA and Adult Programs
52.3910	Drug Testing	-	-	-	100	100		
<b>TOTAL - Services</b>		<b>28,190</b>	<b>30,060</b>	<b>28,000</b>	<b>32,350</b>	<b>4,350</b>	<b>16%</b>	
<b>SUPPLIES</b>								
53.1100	Supplies	10,318	10,595	11,000	12,000	1,000	9%	
53.1230	Electricity	9,007	8,823	9,000	15,000	6,000	67%	New library facility is 3 times larger than present location.
53.1300	Food	-	-	-	3,000	3,000		Grand Opening, Author Programs/Guest Speakers
53.1400	Books & periodicals	44,413	1,004	37,000	45,000	8,000	22%	State allocation and local contribution
53.1600	Small Equipment	5,335	1,262	1,000	11,000	10,000	1000%	To purchase microfilm reader, additional scanners, receipt printers, and other small equipment
53.1700	Other Supplies	3,037	3,748	3,000	4,500	1,500	50%	Library Grand Opening/Parade Float/Decorations for event booths
<b>TOTAL - Supplies</b>		<b>72,110</b>	<b>25,432</b>	<b>61,000</b>	<b>90,500</b>	<b>29,500</b>	<b>48%</b>	
<b>TOTAL LIBRARY</b>		<b>295,459</b>	<b>318,854</b>	<b>368,517</b>	<b>401,794</b>	<b>33,277</b>	<b>9%</b>	

## EVENTS COORDINATOR

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
<b>PERSONNEL</b>								
51.1100	Salaries-Administrative	-	-	26,700	42,698	15,998	60%	Change in personnel
511120	Vacation pay	-	-	-		-		
511130	Sick Leave Pay	-	-	-		-		
51.2100	Group Insurance	-	-	8,300	5,856	(2,444)	-29%	Change in personnel
51.2200	Social Security/FICA	-	-	2,050	3,266	1,216	59%	Change in personnel
51.2400	Retirement Contribution	-	-	2,100	3,202	1,102	52%	Change in personnel
51.2500	50% Match for 457 Plan	-	-	300	300	-	0%	
<b>TOTAL - Personnel</b>		-	-	<b>39,450</b>	<b>55,322</b>	<b>15,872</b>	<b>40%</b>	
<b>SERVICES</b>								
52.1300	Technical Service	-	-	-	2,000	2,000		
52.2210	M/R Buildings	-	-	-	2,000	2,000		
52.3210	Phones/Internet	-	-	1,000	1,000	-	0%	
52.3300	Advertising	-	-	5,000	5,000	-	0%	
52.3850	Contract Labor	-	-	35,000	35,000	-	0%	
52.3910	Drug testing	-	-	-		-		
<b>TOTAL - Services</b>		-	-	<b>41,000</b>	<b>45,000</b>	<b>4,000</b>	<b>10%</b>	
<b>SUPPLIES</b>								
53.1100	Office Supplies	-	-	1,500	1,500	-	0%	
53.1270	Gasoline	-	-	1,000		(1,000)	-100%	No vehicle
53.1600	Small Equipment	-	-	1,000	3,000	2,000	200%	Based on current year actuals
<b>TOTAL - Supplies</b>		-	-	<b>3,500</b>	<b>4,500</b>	<b>1,000</b>	<b>29%</b>	
<b>TOTAL EVENT COORD/PUE</b>		-	-	<b>83,950</b>	<b>104,822</b>	<b>20,872</b>	<b>25%</b>	

## BUILDING INSPECTION

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
<b>PERSONNEL</b>								
51.1100	Salaries	23,627	-	-		-		
51.1300	Overtime	-	-	-		-		
51.2100	Group Insurance	3,800	-	-		-		
51.2200	Social Security/FICA	1,654	-	-		-		
51.2400	Retirement Contribution	1,787	-	-		-		
51.2500	50% Match for 457 Contri	274	-	-		-		
51.2700	Worker's Compensation	517	-	-		-		
<b>TOTAL - Personnel</b>		<b>31,659</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>SERVICES</b>								
52.1300	Technical	-	-	-		-		
52.2120	Professional	29,480	72,726	72,000	97,980	25,980	36%	Projected increase in building permits
52.3100	Liability Ins	792	-	-		-		
52.3210	Phones/Internet	368	-	-		-		
52.3215	Postage	270	-	-		-		
52.3300	Advertising	25	-	-		-		
52.3400	Printing & Binding	67	-	-		-		
52.3600	Dues & Fees	125	-	-		-		
52.3700	Education & Training	305	-	-		-		
<b>TOTAL - Services</b>		<b>31,431</b>	<b>72,726</b>	<b>72,000</b>	<b>97,980</b>	<b>25,980</b>	<b>36%</b>	
<b>SUPPLIES</b>								
53.1100	Supplies	453	5	-		-		
53.1270	Gasoline/Diesel	1,059	-	-		-		
53.1700	Other Supplies/Uniforms	171	-	-		-		
<b>TOTAL - Supplies</b>		<b>1,683</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>TOTAL BUILDING INSPECTI</b>		<b>64,773</b>	<b>72,731</b>	<b>72,000</b>	<b>97,980</b>	<b>25,980</b>	<b>36%</b>	

## PLANNING & ZONING

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
<b>PERSONNEL</b>								
51.1100	Salaries	78,472	83,409	95,514	138,092	42,578	45%	Pay Parity and Requested Upgrade
51.1120	Vacation Pay	1,293	-	-	-	-		
51.1130	Sick Leave Pay	1,640	-	-	-	-		
51.1300	Overtime	628	437	500	500	-	0%	
51.2100	Group Insurance	6,353	15,808	17,079	22,958	5,879	34%	Requested Upgrade from PT to FT
51.2200	Social Security/FICA	6,187	5,954	7,307	10,564	3,257	45%	Pay Parity and Requested Upgrade
51.2400	Retirement Contribution	5,852	6,406	7,164	10,722	3,558	50%	Pay Parity and Requested Upgrade
51.2500	50% Match for 457 Contri	1,356	2,503	2,500	2,500	-	0%	
51.2700	Worker's Compensation	259	226	270	100	(170)	-63%	Based on 2015 actuals
<b>TOTAL - Personnel</b>		<b>102,040</b>	<b>114,743</b>	<b>130,334</b>	<b>185,436</b>	<b>55,102</b>	<b>42%</b>	
<b>SERVICES</b>								
52.1200	Professional	388	2,027	500	12,225	11,725	2345%	GIS Services
52.1300	Technical	279	10,887	10,000	10,000	-	0%	
52.2210	M/R Buildings	-	24	-	-	-		
52.2220	M/R Equipment	106	-	200	-	(200)	-100%	Not needed in 2016
52.2230	M/R Vehicles	86	1,266	1,500	-	(1,500)	-100%	Not needed in 2016
52.3100	Liability Ins	1,068	434	-	-	-		
52.3210	Phones/Internet	5,871	5,892	6,000	3,000	(3,000)	-50%	Based on 2015 actuals
52.3215	Postage	1,437	1,869	2,000	2,000	-	0%	
52.3300	Advertising	760	712	1,000	1,000	-	0%	
52.3400	Printing & Binding	990	1,815	1,600	1,600	-	0%	
52.3500	Travel	2,150	2,218	500	500	-	0%	
52.3600	Dues & Fees	762	1,025	350	500	150	43%	Based on 2015 actuals
52.3700	Education & Training	2,933	2,799	1,500	1,500	-	0%	
<b>TOTAL - Services</b>		<b>16,829</b>	<b>30,968</b>	<b>25,150</b>	<b>32,325</b>	<b>7,175</b>	<b>29%</b>	

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
<b>SUPPLIES</b>								
53.1100	Supplies	710	2,014	2,500	2,500	-	0%	
53.1220	Natural gas	-	532	350	350	-	0%	
53.1230	Electricity	-	1,255	1,600	1,600	-	0%	
53.1270	Gasoline/Diesel	556	1,267	1,500	1,000	(500)	-33%	Based on 2015 actuals
53.1600	Small Equipment	3,957	4,898	2,000	1,500	(500)	-25%	Based on 2015 actuals
53.1730	Uniforms	-	96	-	200	200		
<b>TOTAL - Supplies</b>		<b>5,223</b>	<b>10,062</b>	<b>7,950</b>	<b>7,150</b>	<b>(800)</b>	<b>-10%</b>	
<b>INTERFUND</b>								
55.2200	Self Funded Claims	-	-	-	-	-		
<b>TOTAL - Interfund</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>TOTAL PLANNING &amp; ZONII</b>								
		<b>124,091</b>	<b>155,773</b>	<b>163,434</b>	<b>224,911</b>	<b>61,477</b>	<b>38%</b>	

## CODE ENFORCEMENT

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
<b>PERSONNEL</b>								
51.1100	Salaries	14,072	16,301	15,737	43,185	27,448	174%	Requested Position
51.1300	Overtime	77	-			-		
51.2100	Group Insurance	841	-		-	-		
51.2200	Social Security/FICA	1,081	1,248	1,204	3,304	2,100	174%	Requested Position
51.2500	50% Match for 457 Contri	218	-			-		
51.2700	Worker's Compensation	-	167	200	200	-	0%	
<b>TOTAL - Personnel</b>		<b>16,290</b>	<b>17,716</b>	<b>17,141</b>	<b>46,689</b>	<b>29,548</b>	<b>172%</b>	
<b>SERVICES</b>								
52.2230	M/R Vehicles	157	90		200	200		
52.3100	Liability Ins	-	331	400	500	100	25%	Based on 2015 actuals
52.3210	Phones/Internet	203	427	450	1,000	550	122%	Radios
52.3700	Education & Training	-	258		1,900	1,900		Training for Requested Position
<b>TOTAL - Services</b>		<b>360</b>	<b>1,106</b>	<b>850</b>	<b>3,600</b>	<b>2,750</b>	<b>324%</b>	
<b>SUPPLIES</b>								
53.1100	Supplies	203	778	700	1,200	500	71%	Office Supplies for Requested Position
53.1220	Natural gas	-	131	150	150	-	0%	
53.1230	Electricity		2,289	1,000	5,000	4,000	400%	Based on 2015 actuals
53.1270	Gasoline/Diesel	310	-	2,700	4,200	1,500	56%	Gasoline for Requested Position
53.1600	Small Equipment	-	-	-	10,000	10,000		Radios
53.1730	Uniforms	-	-	-	800	800		Uniforms for Requested Position
<b>TOTAL - Supplies</b>		<b>513</b>	<b>3,198</b>	<b>4,550</b>	<b>21,350</b>	<b>16,800</b>	<b>369%</b>	
<b>TOTAL CODE ENFORCEMENT</b>		<b>17,163</b>	<b>22,020</b>	<b>22,541</b>	<b>71,639</b>	<b>49,098</b>	<b>218%</b>	

## ECONOMIC DEVELOPMENT

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
<b>OTHER COSTS</b>								
57.2001	Carroll Tomorrow	25,000	25,000	25,000	50,000	25,000	100%	Council agreement Oct 2015
57.2002	DDA Operations Funding	16,148	22,860	80		(80)	-100%	
57.2003	Historic Preservation			5,000	6,000	1,000	20%	Additional historical marker
<b>TOTAL - Other Costs</b>		<b>41,148</b>	<b>47,860</b>	<b>30,080</b>	<b>56,000</b>	<b>25,920</b>	<b>86%</b>	
<b>TOTAL ECONOMIC DEVELC</b>		<b>41,148</b>	<b>47,860</b>	<b>30,080</b>	<b>56,000</b>	<b>25,920</b>	<b>86%</b>	



## MAIN STREET

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
<b>PERSONNEL</b>								
51.1100	Salaries	34,581	51,063	33,634	46,468	12,834	38%	Change in personnel
511120	Vacation Pay	879	-	-		-		
511130	Sick Leave Pay	1,256	-	-		-		
51.1200	Seasonal/Temporary Empl	-	365	-		-		
51.1300	Overtime	-	252			-		
51.2100	Group Insurance	3,301	9,935	4,534	14,557	10,023	221%	Change in personnel, change in insurance needed
51.2200	Social Security/FICA	2,891	3,674	2,573	3,555	982	38%	Change in personnel
51.2400	Retirement Contribution	2,588	3,875	2,523	3,485	962	38%	Change in personnel
51.2500	50% Match for 457 Contrib		120	-		-		
51.2700	Worker's Comp	155	130	150	150	-	0%	
<b>TOTAL - Personnel</b>		<b>45,651</b>	<b>69,414</b>	<b>43,414</b>	<b>68,216</b>	<b>24,802</b>	<b>57%</b>	
<b>SERVICES</b>								
52.1200	Professional	-	-	-		-		
52.1300	Technical	450	100	7,050	7,050	-	0%	
52.2210	M/R Buildings	875	876	-	1,000	1,000		Based on trend
52.2220	M/R Equipment	135	2,082	-	-	-		
52.2230	M/R Vehicles	-	-	-	200	200		Based on 2015 actuals
52.2240	M/R Grounds	9,005	5,584	-	-	-		
52.2310	Rental of Railroad Property	5,946	6,139	-	6,000	6,000		Moved from The Mill
52.2320	Rental of Equipment & Veh	-	-	-	-	-		
52.3100	Liability Ins	265	448	-	463	463		Based on 2015 actuals
52.3210	Phones/Internet	3,901	2,741	2,000	2,500	500	25%	Based on 2015 actuals
52.3215	Postage	124	428	2,000	300	(1,700)	-85%	Based on 2015 actuals
52.3300	Advertising	8,992	5,835	5,500	5,500	-	0%	
52.3400	Printing and Binding	1,924	1,901	3,000	800	(2,200)	-73%	Based on 2015 actuals
52.3500	Meals & Travel	8	210	800	800	-	0%	
52.3600	Dues and Fees	150	150	1,000	850	(150)	-15%	Based on 2015 actuals

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
52.3700	Education and Training	29	15	2,200	1,000	(1,200)	-55%	Based on 2015 actuals
52.3850	Contract Labor	37,984	36,662	-	1,000	1,000		
52.3910	Drug testing	-	-	-	-	-		
52.3970	Bank Fees & Analysis	-	-	-	-	-		
<b>TOTAL - Services</b>		<b>69,787</b>	<b>63,171</b>	<b>23,550</b>	<b>27,463</b>	<b>3,913</b>	<b>17%</b>	
<b>SUPPLIES</b>								
53.1110	Supplies	6,504	13,269	2,000	2,000	-	0%	
53.1210	Water/Sewerage	-	-		-	-		
53.1220	Natural gas	-	13	350	500	150	43%	Based on 2015 actuals
53.1230	Electricity	1,325	1,307	1,600	3,000	1,400	88%	Based on trend
53.1270	Gasoline/Diesel	-	661	2,920	500	(2,420)	-83%	No vehicles
53.1600	Small Equipment	1,120	2,764	2,000	2,000	-	0%	
53.1700	Other Supplies/Uniforms	-	-	-	100	100		
<b>TOTAL - Supplies</b>		<b>8,949</b>	<b>18,014</b>	<b>8,870</b>	<b>8,100</b>	<b>(770)</b>	<b>-9%</b>	
<b>TOTAL MAIN STREET</b>		<b>124,388</b>	<b>150,599</b>	<b>75,834</b>	<b>103,779</b>	<b>27,945</b>	<b>37%</b>	

## DEBT SERVICE

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
<b>DEBT SERVICE</b>								
58.1200	Capital lease principal	242,540	259,055	66,302		(66,302)	-100%	Final in 2015
58.1300	Other debt	31,686	-	36,256		(36,256)	-100%	Final in 2015
58.2200	Interest - capital lease	24,335	7,820	417		(417)	-100%	Final in 2015
58.2300	Interest - UDAG Advance	29,195	26,218	24,625		(24,625)	-100%	Cancelled debt
<b>TOTAL - Debt Service</b>		<b>327,756</b>	<b>293,093</b>	<b>127,600</b>	<b>-</b>	<b>(127,600)</b>	<b>-100%</b>	
<b>TOTAL DEBT SERVICE</b>		<b>327,756</b>	<b>293,093</b>	<b>127,600</b>	<b>-</b>	<b>(127,600)</b>	<b>-100%</b>	

## OPERATING TRANSFER

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
<b>OTHER FINANCING USES</b>								
61.1020	Operating Transfer	595,265	115,553	78,000		(78,000)	-100%	
61.1021	Transfer to Capital Projects		921,355	53,383	404,829	351,446	658%	
61.1030	Operating transfer out			-		-		
61.1031	Transfer -CP Road Improvements		73,247		199,227	199,227		
61.1140	Transfer to VR PFA			717,565	835,577	118,012	16%	
61.1410	Operating Transfer - Debt	2,500				-		
61.4000	Residual Equity Transfer					-		
<b>TOTAL - Other Financing Uses</b>		<b>597,765</b>	<b>1,110,155</b>	<b>848,948</b>	<b>1,439,633</b>	<b>590,685</b>	<b>70%</b>	
<b>TOTAL OPERATING TRANSI</b>		<b>597,765</b>	<b>1,110,155</b>	<b>848,948</b>	<b>1,439,633</b>	<b>590,685</b>	<b>70%</b>	

## FEDERAL SEIZURES FUND

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
<b>CAPITAL</b>								
54.1201	Firing Ranges			100,000		(100,000)	-100%	
54.2200	Vehicles		20,000	135,000		(135,000)	-100%	
54.2500	Equipment	4,431		-	108,603	108,603		3 new vehicles
<b>TOTAL - Capital</b>		<b>4,431</b>	<b>20,000</b>	<b>235,000</b>	<b>108,603</b>	<b>(126,397)</b>	<b>-54%</b>	
<b>TOTAL FEDERAL SEIZURES</b>		<b>4,431</b>	<b>20,000</b>	<b>235,000</b>	<b>108,603</b>	<b>(126,397)</b>	<b>-54%</b>	

## STATE SEIZURES FUND

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
<b>SERVICES</b>								
52.3700	Education and training	-	-	25,000		(25,000)	-100%	
<b>TOTAL - Services</b>		<b>-</b>	<b>-</b>	<b>25,000</b>	<b>-</b>	<b>(25,000)</b>	<b>-100%</b>	
<b>SUPPLIES</b>								
53.1100	Supplies	-	1,022	-		-		
53.1600	Small equipment	1,523	2,307	25,000	1,530	(23,470)	-94%	
<b>TOTAL - Supplies</b>		<b>1,523</b>	<b>3,329</b>	<b>25,000</b>	<b>1,530</b>	<b>(23,470)</b>	<b>-94%</b>	
<b>CAPITAL</b>								
54.2500	Capital equipment	2,900	8,920	-		-		
<b>TOTAL - Capital</b>		<b>2,900</b>	<b>8,920</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>OTHER COSTS</b>								
57.1000	Intergovernmental	247	362	-		-		
<b>TOTAL - Other Costs</b>		<b>247</b>	<b>362</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>TOTAL STATE SEIZURES</b>		<b>4,670</b>	<b>12,611</b>	<b>50,000</b>	<b>1,530</b>	<b>(48,470)</b>	<b>-97%</b>	

UDAG FUND

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
OTHER COSTS								
57.3001	DDA	-	-	-		-		
TOTAL - Other Costs		-	-	-	-	-		
TOTAL UDAG		-	-	-	-	-		

## DRUG TASK FORCE

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
<b>SUPPLIES</b>								
53.1600	Small equipment	-	-	-	11,000	11,000		
<b>TOTAL - Supplies</b>		-	-	-	<b>11,000</b>	<b>11,000</b>		
<b>TOTAL DRUG TASK FORCE</b>		-	-	-	<b>11,000</b>	<b>11,000</b>		



## HOTEL/MOTEL TAX FUND

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
<b>OTHER COSTS</b>								
57.2003	Economic Development	6,942	-	-	-	-		
57.2004	Board of Tourism	37,698	72,678	57,000	58,800	1,800	3%	
<b>TOTAL - Other Costs</b>		<b>44,640</b>	<b>72,678</b>	<b>57,000</b>	<b>58,800</b>	<b>1,800</b>	<b>3%</b>	
<b>OTHER FINANCING USES</b>								
61.1030	Operating Transfer to GF	29,760	48,452	38,000	39,200	1,200	3%	
<b>TOTAL - Other Financing Uses</b>		<b>29,760</b>	<b>48,452</b>	<b>38,000</b>	<b>39,200</b>	<b>1,200</b>	<b>3%</b>	
<b>TOTAL HOTEL/MOTEL</b>		<b>74,400</b>	<b>121,130</b>	<b>95,000</b>	<b>98,000</b>	<b>3,000</b>	<b>3%</b>	

## CEMETERY FUND

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
<b>SERVICE</b>								
52.1200	Professional	574			-	-		
52.2240	Grounds	948	700	5,000	7,500	2,500	50%	Landscaping by Cemetery Committee
<b>TOTAL - Service</b>		<b>1,522</b>	<b>700</b>	<b>5,000</b>	<b>7,500</b>	<b>2,500</b>	<b>50%</b>	
<b>SUPPLIES</b>								
53.1600	Small equipment	-	1,200	2,000	2,000	-	0%	
<b>TOTAL - Supplies</b>		<b>-</b>	<b>1,200</b>	<b>2,000</b>	<b>2,000</b>	<b>-</b>	<b>0%</b>	
<b>CAPITAL</b>								
54.1200	Paving	-	-	-	21,000	21,000		Paving at Hillcrest and Garden of Rest
<b>TOTAL - Capital</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>21,000</b>	<b>21,000</b>		
<b>TOTAL CEMETERY</b>		<b>1,522</b>	<b>1,900</b>	<b>7,000</b>	<b>30,500</b>	<b>23,500</b>	<b>336%</b>	

## CAPITAL PROJECTS FUND

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
<b>CAPITAL</b>								
54.1006	Roof		50,845		-	-		\$75k Repair Avanti Bldg Roof
54.1200	Site Improvements	13,802		-	-	-		
54.1201	Mirror Lake Repair		51,521		-	-		
54.1201	Fullerville Lights	40,000			-	-		
54.1202	Street Lighting - Connors Road		118,750		-	-		
54.1205	Site Improvements - Parks				100,000	100,000		\$100k Connors Rd Master Plan
54.1212	Drainage Improvements		140,605	50,000	75,000	25,000	50%	\$750k Stormwater Improvements
54.1216	Gold Dust Park Senior Cen	14,891			-	-		
54.1216	Museum - Exhibit	3,433			-	-		
54.1300	Buildings	11,907		-	-	-		
54.1301	Wash Bay	10,879			-	-		
54.1400	Rec - Asphalt Paving	94,812			-	-		
54.1405	Trails	27,630	8,440	500,000	625,000	125,000	25%	\$625k Fullerville Trailhead
54.1406	Gateway Grant			60,000	-	(60,000)	-100%	
54.1411	Roads		6,890		-	-		
54.1412	Douglas Co Shared Paving	125,873			-	-		
54.1413	Douglas Co DOT Transportation		63,157		-	-		
54.1414	Infrastructure - Permian Way		34,169		-	-		
54.2100	Signalization & Traffic		6,508		-	-		
54.2101	30,000 lb Rated Lift			18,000	-	(18,000)	-100%	
54.2200	Vehicles	98,584	69,467		77,504	77,504		\$56k two passenger vans, \$21k Stormwater truck

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
54.2400	Computers				10,000	10,000		\$10k police server
54.2500	Equipment	153,453	46,974	-	17,325	17,325		\$17k in-car cameras
54.2501	Lawnmowers		35,371		-	-		
54.2501	Sign				60,000	60,000		\$60 gateway grant
54.2502	Street Department Equip		136,360		-	-		
54.2502	Stockmar Park		153,435		-	-		
<b>TOTAL - Capital</b>		<b>595,265</b>	<b>922,492</b>	<b>628,000</b>	<b>964,829</b>	<b>336,829</b>	<b>54%</b>	
<b>TOTAL CAPITAL PROJECTS</b>		<b>595,265</b>	<b>922,492</b>	<b>628,000</b>	<b>964,829</b>	<b>336,829</b>	<b>54%</b>	

## 2015 SPLOST

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
<b>SERVICES</b>								
52.3970	Bank/CC Fees & Analysis Fees			-		-		
<b>TOTAL - Services</b>		-	-	-	-	-		
<b>CAPITAL</b>								
54.1300	Buildings and Improvements			900,000	1,176,850	276,850	31%	\$1.17m Library
54.1300	Roads			-	-	-		
<b>TOTAL - Capital</b>		-	-	900,000	1,176,850	276,850	31%	
<b>OTHER FINANCING USES</b>								
	Operating Transfer Out - V	-	-	-	-	-		
<b>TOTAL - Other Financing Uses</b>		-	-	-	-	-		
<b>TOTAL SPLOST</b>		-	-	900,000	1,176,850	276,850	31%	

## PUBLIC ROADS

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
<b>CAPITAL</b>								
54.1403	Tyson Road		57,582			-		
54.1404	Doris Williams Road		114,406			-		
54.1405	Roads			177,943	323,558	145,615		2016 + 2015 LMIG
<b>TOTAL - Capital</b>		-	<b>171,987</b>	<b>177,943</b>	<b>323,558</b>	<b>145,615</b>	<b>82%</b>	
	<b>TOTAL CAPITAL PROJECTS</b>	-	<b>171,987</b>	<b>177,943</b>	<b>323,558</b>	<b>145,615</b>	<b>82%</b>	

## WASTEWATER TREATMENT PLANT

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
<b>PERSONNEL</b>								
51.1100	Salaries	309,985	25,540	389,845	350,820	(39,025)	-10%	Positions rearranged for 2015 budget
511120	Vacation Pay	(1,466)	-	-	-	-		
511130	Sick Leave Pay	8,662	-	-	-	-		
51.1300	Overtime	2,477	-	6,703	6,700	(3)	0%	
51.2100	Group Insurance	60,831	-	31,000	79,767	48,767	157%	Positions rearranged for 2015 budget
51.2200	Social Security/FICA	23,441	5,301	10,769	25,591	14,822	138%	Positions rearranged for 2015 budget
51.2400	Retirement Contribution	23,927	1,863	10,055	22,696	12,641	126%	Positions rearranged for 2015 budget
51.2500	50% Match for 457 Contr	3,895	1,731	3,000	3,000	-	0%	
51.2600	Unemployment insurance	-	2,640			-		
51.2700	Worker's Compensation	4,764	215	6,000	5,506	(494)	-8%	
<b>TOTAL - Personnel</b>		<b>436,517</b>	<b>37,290</b>	<b>457,372</b>	<b>494,580</b>	<b>37,208</b>	<b>8%</b>	
<b>SERVICES</b>								
52.1200	Professional Services	221,585	1,103,715	30,000	30,000	-	0%	
52.1300	Technical	35	188	10,000	10,000	-	0%	
52.2110	Disposal	-	770	100,000	60,000	(40,000)	-40%	Sludge Hauling
52.2210	M/R Building	10,844	95,829	25,000	30,000	5,000	20%	Enclose top of ATAD equipment
52.2220	M/R Equipment	54,706	28,505	75,000	82,500	7,500	10%	
52.2230	M/R Vehicles	6,682	234	2,500	3,700	1,200	48%	Aging fleet
522240	M/R Grounds	950	364	5,000	6,500	1,500	30%	Contract for mowing
52.2320	Rental of Equipment	317	-	-	1,500	1,500		
52.3100	Liability Ins	17,219	2,206	20,000	18,000	(2,000)	-10%	Based on historical data
52.3210	Phones/Internet	22,329	1,754	22,000	20,000	(2,000)	-9%	
52.3215	Postage	135	-	300	500	200	67%	Based on 2015 actuals
52.3300	Advertising	420	-	500	500	-	0%	
52.3400	Printing & Binding	2	-	1,500	1,000	(500)	-33%	Based on 2015 actuals
52.3500	Meals and Travel	-	131	1,000	1,000	-	0%	

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
523600	Dues and Fees	466	55	500	700	200	40%	Based on 2015 actuals
52.3700	Education & Training	2,329	925	2,000	9,627	7,627	381%	Increase training for staff
52.3840	Contract Labor	26,479	7,544	-	20,000	20,000		Emergency pump replacement
52.3910	Drug testing	-	-	-	300	300		
52.3911	Landfill fees	24,405	2,214		20,000	20,000		Tip fees for sludge
<b>TOTAL - Services</b>		<b>388,903</b>	<b>1,244,434</b>	<b>295,300</b>	<b>315,827</b>	<b>20,527</b>	<b>7%</b>	
<b>SUPPLIES</b>								
53.1100	Supplies	22,399	34,045	25,000	3,900	(21,100)	-84%	Moved to Operating Supplies
53.1110	Chemicals	100,306	245	130,000	145,000	15,000	12%	Based on 2015 actuals
53.1210	Water/Sewerage	-	-	-	-	-		
53.1230	Electricity	284,977	49,598	425,000	330,000	(95,000)	-22%	Based on 2015 actuals
53.1240	LP Gas	-	-	-	-	-		
53.1270	Gasoline/Diesel	11,597	5,737	5,000	9,000	4,000	80%	Based on 2015 actuals
53.1400	Books and Periodicals	63	-		-	-		
53.1600	Small Equipment	-	12,440	15,000	20,000	5,000	33%	Pumps for lift station emergencies; \$5k
53.1700	Uniforms	2,780	875	-	4,000	4,000		Computer upgrades
53.1710	Operating Supplies	-	-	-	48,000	48,000		Not budgeted in 2015
<b>TOTAL - Supplies</b>		<b>422,122</b>	<b>102,940</b>	<b>600,000</b>	<b>559,900</b>	<b>(40,100)</b>	<b>-7%</b>	Moved to Supplies
<b>CAPITAL</b>								
54.1200	Lift Stations				93,000	93,000		\$36k Bivins Rd, \$57k bypasses at all lift stations
54.1212	Edge Rd Lift Station			-	65,000	65,000		\$65k Edge Rd
54.1300	Buildings and Improveme	345,141	-		249,000	249,000		\$154k W WWTP, \$95k N WWTP
54.1303	Sewer Plant Roof					-		
54.1400	Infrastructure	382,513	-			-		
54.2100	Machinery	-	-			-		
54.2400	Computers	-	-			-		



## WASTEWATER TREATMENT PLANT (continued)

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
54.2500	Equipment		-		265,834	265,834		\$120k new equip & pumps, \$125k sewer jet truck, \$21k truck
54.2501	New ultra viloent light		2,430	200,000	-	(200,000)	-100%	
54.2502	SCADA and Telemetry				-	-		
54.9000	Capital Oultay Distributec	(727,654)	(2,430)	(200,000)	(672,834)	(472,834)	236%	Moved to Fixed Assets
<b>TOTAL - Capital</b>		-	-	-	-	-		
<b>INTERFUND</b>								
55.2200	Self funded claims				5,000	5,000		\$5k Deductible
<b>TOTAL - Interfund</b>		-	-	-	5,000	5,000		
<b>DEPRECIATION</b>								
56.1000	Depreciation	150,157	139,624	200,000	172,500	(27,500)	-14%	Prior year plus new capital
<b>TOTAL - Depreciation</b>		150,157	139,624	200,000	172,500	(27,500)	-14%	
<b>OTHER COSTS</b>								
57.3005	Payment to other agencies	-		1,600	1,600	-	0%	
57.5000	Loss on sale of fixed asset	-				-		
57.9100	Contingency	-		189,340		(189,340)	-100%	No contingency available
<b>TOTAL - Other Costs</b>		-	-	190,940	1,600	(189,340)	-99%	
<b>TOTAL WASTEWATER PLAI</b>								
		1,397,699	1,524,288	1,743,612	1,549,407	(194,205)	-11%	

## WATER TREATMENT PLANT

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
<b>PERSONNEL</b>								
51.1100	Salaries	(9,867)	28,301	192,666	244,766	52,100	27%	Requested Position
51.1300	Overtime	-	1,114	7,375	13,000	5,625	76%	Based on 2015 acutals
51.2100	Group Insurance	-	12,448	54,000	65,565	11,565	21%	Requested Position
51.2200	Social Security/FICA	553	1,875	15,304	18,725	3,421	22%	Requested Position
51.2400	Retirement Contribution	-	1,513	14,450	18,357	3,907	27%	Requested Position
51.2500	50% Match for 457 Contri	-	-	4,500	1,500	(3,000)	-67%	Based on 2015 acutals
51.2700	Worker's Compensation	2,089	-	7,000	9,500	2,500	36%	Based on 2015 acutals
51.2900	Other employee expenditu	-	-	-	500	500		
<b>TOTAL - Personnel</b>		<b>(7,225)</b>	<b>45,251</b>	<b>295,295</b>	<b>371,913</b>	<b>76,618</b>	<b>26%</b>	
<b>SERVICES</b>								
52.1200	Professional	842,285	669,043	10,000	90,000	80,000	800%	\$10k Feasibility Study
52.1300	Technical	-	1,425	-	25,000	25,000		
52.2210	M/R Building	994	5,000	50,000	50,000	-	0%	\$12k Repair/Paint clearwell Cap, \$10k Reset Railings/Repair Concrete around Sed Basin
52.2220	M/R Equipment	16,301	219	25,000	60,500	35,500	142%	Replace doors/locks, Rehab rooms, Inspect Electrical components, Install sound proofing around air compressor, widen gate
52.2230	M/R Vehicles		74	1,500	1,500	-	0%	
52.2240	M/R Grounds	404	-	5,000	5,000	-	0%	
52.2320	Rental of Equipment	-	-	-	2,000	2,000		
52.3100	Liability Insurance	4,262	1,948	7,500	-	(7,500)	-100%	Based on current year acutals
52.3210	Phones/Internet	2,336	431	8,500	8,000	(500)	-6%	Based on current year acutals

## WATER TREATMENT PLANT (continued)

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
52.3215	Postage	-	-	100	500	400	400%	Based on current year actuals
52.3300	Advertising	-	-	1,500	500	(1,000)	-67%	Possible advertising in 2016
52.3400	Printing & Binding	-	775	1,000	1,000	-	0%	
52.3500	Travel	-	250	1,000	1,000	-	0%	
52.3650	Dues and fees	-	-	500	1,500	1,000	200%	AWWA
52.3700	Education & Training	-	-	2,000	6,772	4,772	239%	Training for New Position
52.3820	Water Tank Maintenance	26,796	24,914	-	-	-		Moved to Dist/Coll
52.3850	Contract Labor		-	-	5,000	5,000		Shift fill-in, other in- house projects
52.3900	Other		-	-	-	-		
52.3901	Tipping fees/Landfill		-	-	10,000	10,000		Several drums need removal
52.3910	Drug Testing		-	-	300	300		
52.3930	Hepatitis & Tetanus Shots		-	-	-	-		
<b>TOTAL - Services</b>		<b>893,378</b>	<b>704,079</b>	<b>113,600</b>	<b>268,572</b>	<b>154,972</b>	<b>136%</b>	
<b>SUPPLIES</b>								
53.1100	Supplies	-	2,998	20,000	1,200	(18,800)	-94%	Moved to Operating Supplies
53.1110	Chemicals	-	17,530	50,000	60,000	10,000	20%	Based on 2015 actuals
53.1220	Natural Gas	-	-	1,500	-	(1,500)	-100%	Based on 2015 actuals
53.1230	Electricity	10,975	11,790	70,000	50,000	(20,000)	-29%	Based on 2015 actuals
53.1240	LP Gas	-	60	-	1,500	1,500		
53.1270	Gasoline/Diesel	-	268	5,000	3,000	(2,000)	-40%	Based on 2015 actuals
53.1510	Purchase of Water for Res	461,666	377,914	260,000	260,000	-	0%	
53.1600	Small Equipment	-	1,082	10,000	10,500	500	5%	Safety Equipment for Requested Position
53.1710	Uniforms	-	1,295	2,400	3,000	600	25%	Uniforms for Requested Position
53.1710	Operating Supplies	-	-	-	25,000	25,000		Moved from Supplies
<b>TOTAL - Supplies</b>		<b>472,641</b>	<b>412,937</b>	<b>418,900</b>	<b>414,200</b>	<b>(4,700)</b>	<b>-1%</b>	

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
<b>CAPITAL</b>								
54.1200	Site Improvements				200,000	200,000		\$50k Dredging Reservoirs, \$150k Upgrade water plant,
54.1300	Buildings and Improvemen	320,744		-	41,000	41,000		\$30k AC, \$11k
54.1303	Roof	-		-		-		Screen/Move intake pipe
54.2100	Machinery	100,000		-		-		
54.2100	Vehicles	11,840	26,478	-		-		
54.2500	Purchase of Equipment	-		-	182,000	182,000		\$120k upgrade SCADA, \$12k Basket
54.9000	Capital Outlay Distributed	(432,584)	(26,478)	-	(423,000)	(423,000)		Screen/Ventury Meter, \$50k Backwash pump
<b>TOTAL - Capital</b>		-	-	-	-	-		Moved to Fixed Assets
<b>DEPRECIATION</b>								
56.1000	Depreciation	24,977	38,099	30,000	44,100	14,100	47%	Additional capital
<b>TOTAL - Depreciation</b>		<b>24,977</b>	<b>38,099</b>	<b>30,000</b>	<b>44,100</b>	<b>14,100</b>	<b>47%</b>	
<b>OTHER COSTS</b>								
57.3100	Toilet Rebate Program	900	-	-	-	-		
<b>TOTAL - Other Costs</b>		<b>900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>TOTAL WATER TREATMEN</b>								
		<b>1,384,670</b>	<b>1,200,366</b>	<b>857,795</b>	<b>1,098,785</b>	<b>240,990</b>	<b>28%</b>	

## DISTRIBUTION & CONTRIBUTION

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
<b>PERSONNEL</b>								
51.1100	Salaries	323,396	36,433	259,564	246,852	(12,712)	-5%	Moved Public Works Director
51.1300	Overtime	21,625	2,715	32,148	20,000	(12,148)	-38%	Based on 2015 actuals
51.2100	Group Insurance	61,359	11,099	66,000	44,641	(21,359)	-32%	Moved Public Works Director
51.2200	Social Security/FICA	26,898	7,735	28,692	18,444	(10,248)	-36%	Moved Public Works Director
51.2400	Retirement Contribution	27,764	3,072	25,718	18,082	(7,636)	-30%	Moved Public Works Director
51.2500	50% Match for 457 Contri	2,663	77	6,750	2,600	(4,150)	-61%	Based on 2015 actuals
51.2600	Unemployment insurance	-	660	-	-	-	-	
51.2700	Worker's Compensation	14,468	-	18,000	10,000	(8,000)	-44%	Based on 2015 actuals
<b>TOTAL - Personnel</b>		<b>491,723</b>	<b>61,791</b>	<b>436,872</b>	<b>361,119</b>	<b>(75,753)</b>	<b>-17%</b>	
<b>SERVICES</b>								
52.1200	Professional	141,860	859,391	15,000	10,000	(5,000)	-33%	Engineering
52.1300	Technical	-	3,754	5,000	10,000	5,000	100%	Electrical, SCADA
52.2210	M/R Building	872	265	-	5,000	5,000		Collection & Distribution to West Plant, better control & shower access
52.2220	M/R Equipment	16,509	8,465	75,000	15,000	(60,000)	-80%	Moved funding to supplies
52.2230	M/R Vehicles	13,228	13,313	20,000	24,000	4,000	20%	Aging fleet
52.2320	Rental of Equipment	2,260	972	10,000	2,000	(8,000)	-80%	Based on trend
52.3100	Liability Insurance	20,643	1,809	23,000	5,000	(18,000)	-78%	Based on current year actuals
52.3210	Phones/Internet	10,067	1,908	5,000	5,000	-	0%	
52.3215	Postage	314	22	500	300	(200)	-40%	Based on 2015 actuals
52.3300	Advertising	-	-	500	300	(200)	-40%	Based on 2015 actuals
52.3400	Printing and Binding	5	-	500	400	(100)	-20%	Based on 2015 actuals
52.3500	Travel	170	-	1,500	500	(1,000)	-67%	Based on 2015 actuals
52.3600	Dues and fees	2,926	-	500	4,000	3,500	700%	Based on 2015 actuals

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
52.3700	Education & Training	1,474	-	3,000	2,700	(300)	-10%	Based on 2015 actuals
52.3820	Water Tank Maintenance	-	-	-	26,119	26,119		Moved from Water
52.3850	Contract Labor	6,140	-	15,000	13,000	(2,000)	-13%	Based on 2015 actuals
52.3900	Other	-	-	-	-	-		
52.3910	Drug Testing	-	-	-	300	300		
52.3911	Landfill Fees	-	-	-	700	700		
<b>TOTAL - Services</b>		<b>216,468</b>	<b>889,899</b>	<b>174,500</b>	<b>124,319</b>	<b>(50,181)</b>	<b>-29%</b>	
<b>SUPPLIES</b>								
53.1100	Supplies	65,283	52,469	10,000	1,000	(9,000)	-90%	Moved to Operating Supplies
53.1210	Water/Sewer	-	-	-	-	-		
53.1230	Electricity	9,535	3,723	12,000	30,000	18,000	150%	Based on 2015 actuals
53.1240	Bottled Gas	-	-	-	-	-		
53.1270	Gasoline/Diesel	33,712	1,941	30,000	20,000	(10,000)	-33%	Based on 2015 actuals
53.1600	Small Equipment	-	1,082	20,000	20,000	-	0%	
53.1700	Uniform	872	2,775	3,000	3,000	-	0%	
53.1710	Operating Supplies	-	-	-	64,000	64,000		Moved from Supplies
<b>TOTAL - Supplies</b>		<b>109,402</b>	<b>61,990</b>	<b>75,000</b>	<b>138,000</b>	<b>63,000</b>	<b>84%</b>	
<b>CAPITAL</b>								
541400	Infrastructure Improveme	6,305	-	-	-	-		
54.1420	Water System Improvemer	73,077	51,714	-	231,442	231,442		See capital
541430	Sewer System Improvemer	93,058	60,167	-	98,000	98,000		See capital
542200	Vehicles	52,889	-	-	-	-		
54.2500	Capital Equipment	24,636	13,848	-	-	-		
54.9999	Capital Outlay Distributed	(249,965)	(125,729)	-	(329,442)	(329,442)		Moved to fixed assets (Balance Sheet)
<b>TOTAL - Capital</b>		<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		

## DISTRIBUTION & CONTRIBUTION (continued)

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
<b>INTERFUND</b>								
55.2200	Self Funded Claims	7,385	5,491	-	5,000	5,000		\$5k Deductible
<b>TOTAL - Interfund</b>		<b>7,385</b>	<b>5,491</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>		
<b>DEPRECIATION</b>								
56.1000	Depreciation	528,394	541,928	550,000	561,000	11,000	2%	Additional capital
<b>TOTAL - Depreciation</b>		<b>528,394</b>	<b>541,928</b>	<b>550,000</b>	<b>561,000</b>	<b>11,000</b>	<b>2%</b>	
<b>OTHER COSTS</b>								
572000	Intergovernmental	3,750	-	-	-	-		
<b>TOTAL - Other Costs</b>		<b>3,750</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>TOTAL DISTRIBUTION &amp; CO</b>		<b>1,357,123</b>	<b>1,561,099</b>	<b>1,236,372</b>	<b>1,189,438</b>	<b>(46,934)</b>	<b>-4%</b>	

## OTHER FINANCING USES

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
<b>OTHER FINANCING USES</b>								
61.1035	Transfer Out - VRPFA	1,719,871	1,713,009	717,565	835,577	118,012	16%	Bond payment
61.1110	Operating Transfer - GF	-	-	455,125	536,793	81,668	18%	Shared cost allocation
61.1285	Operating Transfer Out - VRPFA		21,029			-		
<b>TOTAL - Other Financing Uses</b>		<b>1,719,871</b>	<b>1,734,037</b>	<b>1,172,690</b>	<b>1,372,370</b>	<b>199,680</b>	<b>17%</b>	
<b>TOTAL OTHER FINANCING</b>		<b>1,719,871</b>	<b>1,734,037</b>	<b>1,172,690</b>	<b>1,372,370</b>	<b>199,680</b>	<b>17%</b>	



## SOLID WASTE

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
<b>PERSONNEL</b>								
51.1100	Salaries	166,697	142,866	102,253	106,014	3,761	4%	Pay parity
51.1120	Vacation Pay	146	-	-	-	-		
51.1130	Sick Pay	582	-	-	-	-		
51.1300	Overtime	414	5,564	2,500	2,500	-	0%	
51.2100	Group Insurance	32,452	48,086	36,245	42,229	5,984	17%	Change in personnel, change in insurance needed
51.2200	Social Security/FICA	13,102	10,653	7,822	8,110	288	4%	Pay parity
51.2400	Retirement Contribution	12,896	8,861	7,669	7,951	282	4%	Pay parity
51.2500	50% Match for 457 Contri	1,315	713	1,000	800	(200)	-20%	Based on current year actuals
51.2700	Worker's Compensation	11,664	12,992	13,000	13,000	-	0%	
51.2900	Other employee expenditu	-	62	-	-	-		
<b>TOTAL - Personnel</b>		<b>239,269</b>	<b>229,797</b>	<b>170,489</b>	<b>180,604</b>	<b>10,115</b>	<b>6%</b>	
<b>SERVICES</b>								
52.1300	Technical	-	100					
52.2110	Disposal	476,977	514,611	518,000	518,000	-	0%	
52.2210	M/R Buildings		-			-		
52.2220	M/R Equipment	198	145	1,500	15,000	13,500	900%	Aging Equipment
52.2230	M/R Vehicles	9,961	89	5,000	22,000	17,000	340%	Aging Equipment
52.2320	Rental of Equipment	-	-	2,500	2,500	-	0%	
52.3100	Liability Ins	5,911	2,641	6,000	6,000	-	0%	
52.3210	Phones/Internet	2,461	971	1,800	1,800	-	0%	
52.3215	Postage	34	-	250	250	-	0%	
52.3400	Printing & Binding	-	775	-	300	300		
52.3700	Education & Training	-	-	250	2,696	2,446	978%	Increase training for staff
52.3850	Contract Labor	-	-	-	-	-		
52.3910	Tipping Fees/Landfill	13,731	-	-	-	-		
52.3930	Hepatitis & Tetanis Shots	-	-	-	-	-		
52.3940	County Landfill Fee	-	-	-	-	-		

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
<b>TOTAL - Services</b>		<b>509,273</b>	<b>519,332</b>	<b>535,300</b>	<b>568,546</b>	<b>33,246</b>	<b>6%</b>	
<b>SUPPLIES</b>								
53.1100	Supplies	504	626	-	2,500	2,500		
	Operating Supplies	-	-	-	1,000	1,000		
53.1230	Electricity	-	16,798	-	-	-		
53.1270	Gasoline/Diesel	23,411	25,242	30,000	25,620	(4,380)	-15%	Based on current year actuals
53.1700	Uniforms	1,570	1,355	500	2,500	2,000	400%	Based on prior years
<b>TOTAL - Supplies</b>		<b>25,486</b>	<b>44,021</b>	<b>30,500</b>	<b>31,620</b>	<b>1,120</b>	<b>4%</b>	
<b>INTERFUND</b>								
55.2200	Self Funded Claims	-	-	-	5,000	5,000		\$5k Deductible
<b>TOTAL - Interfund</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>		
<b>DEPRECIATION</b>								
56.1000	Depreciation	10,838	4,156	18,200	18,200	-	0%	
<b>TOTAL - Depreciation</b>		<b>10,838</b>	<b>4,156</b>	<b>18,200</b>	<b>18,200</b>	<b>-</b>	<b>0%</b>	
<b>OTHER COSTS</b>								
57.1000	Intergovernmental	2,574	19,950	25,000	25,000	-	0%	
57.4010	Bad Debt Written Off	8,888	5,470	8,000	8,000	-	0%	
<b>TOTAL - Other Costs</b>		<b>11,462</b>	<b>25,420</b>	<b>33,000</b>	<b>33,000</b>	<b>-</b>	<b>0%</b>	
<b>TOTAL SOLID WASTE &amp; REI</b>		<b>796,328</b>	<b>822,726</b>	<b>787,489</b>	<b>836,970</b>	<b>49,481</b>	<b>6%</b>	

## OTHER FINANCING USES

Acct No.	Name	Actual FY 2013	Actual FY 2014	Budget FY 2015	City Manager Recommended	Increase	% change	Notes & Comments
<b>OTHER FINANCING USES</b>								
61.1110	Operating transfer GF	-	-	113,020	98,530	(14,490)	-13%	Shared allocation of cost
<b>TOTAL - Other Financing Uses</b>		-	-	<b>113,020</b>	<b>98,530</b>	<b>(14,490)</b>	<b>-13%</b>	
<b>TOTAL SOLID WASTE OPER</b>		-	-	<b>113,020</b>	<b>98,530</b>	<b>(14,490)</b>	<b>-13%</b>	

# Appendix



## SHARED ALLOCATION OF EXPENSE

	City Manager	Finance	HR	IT	Legal	Customer Service	Public Works	Maintenance	Community Service	Community Development	Streets
Personnel	203,086	192,559	95,514	-	-	150,421	148,926	127,784			57,938
Services & Supplies	-	28,500	24,580	86,500	90,000		1,700		177,852	25,000	

Allocation % - Water/Sewer	45%	35%	27%	25%	25%	75%	45%	42%	25%	50%	0%
Allocation \$ - Water/Sewer	91,389	77,371	32,679	21,625	22,500	112,816	67,782	53,669	44,463	12,500	-
Allocation % - Solid Waste	5%	5%	3%	5%	5%	15%	10%	8%	0%	0%	30%
Allocation \$ - Solid Waste	10,154	11,053	3,268	4,325	4,500	22,563	15,063	10,223	-	-	17,382

Total Allocation	101,543	88,424	35,946	25,950	27,000	135,379	82,844	63,892	44,463	12,500	17,382
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Total Water/Sewer	536,793
Total Solid Waste	98,530
Grand Total Transfer to GF	635,323

## REQUESTED PERSONNEL

Title	New or Upgrade?	Full or Part Time	Pay Grade	Salary	Benefits	Additional Operating Costs*	Vehicle	Total Cost of Position	Notes
<b>Police</b>									
Detective/Officer	New	Full	24	43,571	12,634	4,848	-	61,053	*Includes phone, radio, uniforms, vest, firearm, leather gear
Patrol Officer	New	Full	21	38,329	11,818	4,500	-	54,647	*Includes radio, uniforms, 2 pistols, vest, leather gear
Patrol Officer	New	Full	21	38,329	11,818	4,500	-	54,647	*Includes radio, uniforms, 2 pistols, vest, leather gear
Patrol Officer/School Resource Officer	New	Full	21	38,329	11,818	4,500	-	54,647	*Includes radio, uniforms, 2 pistols, vest, leather gear
<b>Total Police</b>				<b>158,558</b>	<b>48,088</b>	<b>18,348</b>	<b>-</b>	<b>224,995</b>	
<b>Public Works</b>									
Administrative Assistant	New	Full	19	34,136	11,166	1,700		47,002	*Includes office supplies, desk, chair, computer
<b>Total Public Works</b>				<b>34,136</b>	<b>11,166</b>	<b>1,700</b>	<b>-</b>	<b>47,002</b>	
<b>Stormwater</b>									
Stormwater Technician	New	Full	18	35,606	11,396	7,050	25,000	79,052	*Includes phone, uniforms, safety equipment, desk, chair, computer,
<b>Total Stormwater</b>				<b>35,606</b>	<b>11,396</b>	<b>7,050</b>	<b>25,000</b>	<b>79,052</b>	
<b>Parks, Recreation &amp; Leisure Services</b>									
Museum Assistant	New	Part	11	12,748	975	-	-	13,723	
<b>Total Parks, Recreation &amp; Leisure</b>				<b>12,748</b>	<b>975</b>	<b>-</b>	<b>-</b>	<b>13,723</b>	

## REQUESTED POSITION (continued)

Title	New or Upgrade?	Full or Part Time	Pay Grade	Salary	Benefits	Additional Operating Costs*	Vehicle	Total Cost of Position	Notes
<b>Community Development</b>									
Administrative Assistant (Planning & Zoning)	Upgrade	Full	19	21,123	10,812	-	-	31,935	
Code Compliance Specialist I	New	Part	20	20,610	1,576	2,700		24,886	*Includes uniforms, office supplies, training, gasoline/diesel
<b>Total Community Development</b>				<b>41,732</b>	<b>12,388</b>	<b>2,700</b>	<b>-</b>	<b>56,821</b>	
<b>Water</b>									
Operator in Training	New	Full	16	28,080	10,117	1,250	-	39,447	*Includes uniforms, safety equipment, training
<b>Total Water</b>				<b>28,080</b>	<b>10,117</b>	<b>1,250</b>	<b>-</b>	<b>39,447</b>	
<b>GRAND TOTAL - PERSONNEL REQUESTS</b>				<b>310,860</b>	<b>94,131</b>	<b>31,048</b>	<b>25,000</b>	<b>461,040</b>	
<b>Total by Fund</b>									
General Fund				282,780	84,014	29,798	25,000	421,592	
Enterprise Funds				28,080	10,117	1,250	-	39,447	
<b>GRAND TOTAL by FUND</b>				<b>310,860</b>	<b>94,131</b>	<b>31,048</b>	<b>25,000</b>	<b>461,040</b>	

## PAY SCALE BY POSITION

Pay Scale by Position					
Title	Grade	Min Annually	Hourly	Max Annually	Hourly
Custodian	11	\$ 22,170.00	\$ 10.66	\$ 33,321.84	\$ 16.02
Driver	11	\$ 22,170.00	\$ 10.66	\$ 33,321.84	\$ 16.02
Library Assistant I	11	\$ 22,170.00	\$ 10.66	\$ 33,321.84	\$ 16.02
Museum Assistant	11	\$ 22,170.00	\$ 10.66	\$ 33,321.84	\$ 16.02
Receptionist	11	\$ 22,170.00	\$ 10.66	\$ 33,321.84	\$ 16.02
Recreation Leader	11	\$ 22,170.00	\$ 10.66	\$ 33,321.84	\$ 16.02
Senior Assistant	11	\$ 22,170.00	\$ 10.66	\$ 33,321.84	\$ 16.02
Athletic Maintenance Technician	12	\$ 23,105.00	\$ 11.11	\$ 34,985.87	\$ 16.82
Community Service Assistant	12	\$ 23,105.00	\$ 11.11	\$ 34,985.87	\$ 16.82
Maintenance Technician (Parks)	12	\$ 23,105.00	\$ 11.11	\$ 34,985.87	\$ 16.82
Community Service Supervisor	13	\$ 24,260.00	\$ 11.66	\$ 36,734.72	\$ 17.66
Technician	13	\$ 24,260.00	\$ 11.66	\$ 36,734.72	\$ 17.66
Mechanic	13	\$ 24,260.00	\$ 11.66	\$ 36,734.72	\$ 17.66
Museum Coordinator	13	\$ 24,260.00	\$ 11.66	\$ 36,734.72	\$ 17.66
Customer Service Representative	14	\$ 25,473.00	\$ 12.25	\$ 38,571.67	\$ 18.54
Meter Reader	14	\$ 25,473.00	\$ 12.25	\$ 38,571.67	\$ 18.54
Operator in Training Water/Wastewater	16	\$ 28,084.00	\$ 13.50	\$ 42,526.17	\$ 20.45
Utility Locator	16	\$ 28,084.00	\$ 13.50	\$ 42,526.17	\$ 20.45
Accounts Payable/Payroll Clerk	17	\$ 29,488.00	\$ 14.18	\$ 44,651.33	\$ 21.47
Accounts Receivable Clerk	17	\$ 29,488.00	\$ 14.18	\$ 44,651.33	\$ 21.47
Athletic Specialist	17	\$ 29,488.00	\$ 14.18	\$ 44,651.33	\$ 21.47
Equipment Operator	17	\$ 29,488.00	\$ 14.18	\$ 44,651.33	\$ 21.47
GCIC Specialist	17	\$ 29,488.00	\$ 14.18	\$ 44,651.33	\$ 21.47
Museum Manager	17	\$ 29,488.00	\$ 14.18	\$ 44,651.33	\$ 21.47
Purchasing Clerk	17	\$ 29,488.00	\$ 14.18	\$ 44,651.33	\$ 21.47
Drainage Inspector	18	\$ 30,962.00	\$ 14.89	\$ 46,885.26	\$ 22.54
Municipal Court Clerk	18	\$ 30,962.00	\$ 14.89	\$ 46,885.26	\$ 22.54



## PAY SCALE BY POSITION (continued)

Pay Scale by Position					
Title	Grade	Min Annually	Hourly	Max Annually	Hourly
Park Maintenance Supervisor	18	\$ 30,962.00	\$ 14.89	\$ 46,885.26	\$ 22.54
Stormwater Technician	18	\$ 30,962.00	\$ 14.89	\$ 46,885.26	\$ 22.54
Wastewater Operator Class III	18	\$ 30,962.00	\$ 14.89	\$ 46,885.26	\$ 22.54
Water Operator Class III	18	\$ 30,962.00	\$ 14.89	\$ 46,885.26	\$ 22.54
Zoning Administrator	18	\$ 30,962.00	\$ 14.89	\$ 46,885.26	\$ 22.54
Administrative Assistant	19	\$ 32,510.00	\$ 15.63	\$ 49,227.94	\$ 23.67
Events Coordinator	19	\$ 32,510.00	\$ 15.63	\$ 49,227.94	\$ 23.67
Evidence Technician	19	\$ 32,510.00	\$ 15.63	\$ 49,227.94	\$ 23.67
Administrative Manager	20	\$ 35,843.00	\$ 17.23	\$ 54,275.47	\$ 26.09
Code Compliance Specialist I	20	\$ 35,843.00	\$ 17.23	\$ 54,275.47	\$ 26.09
Downtown Development Specialist	20	\$ 35,843.00	\$ 17.23	\$ 54,275.47	\$ 26.09
Wastewater Operator Class II	20	\$ 35,843.00	\$ 17.23	\$ 54,275.47	\$ 26.09
Water Operator Class II	20	\$ 35,843.00	\$ 17.23	\$ 54,275.47	\$ 26.09
Police Officer	21	\$ 36,500.00	\$ 17.55	\$ 54,275.47	\$ 26.09
Athletic Manager	22	\$ 37,635.00	\$ 18.09	\$ 56,987.94	\$ 27.40
Code Compliance Specialist II	22	\$ 37,635.00	\$ 18.09	\$ 56,987.94	\$ 27.40
Customer Service Manager	22	\$ 37,635.00	\$ 18.09	\$ 56,987.94	\$ 27.40
Library Manager	22	\$ 37,635.00	\$ 18.09	\$ 56,987.94	\$ 27.40
Main Street Manager	22	\$ 37,635.00	\$ 18.09	\$ 56,987.94	\$ 27.40
Recreation Program Manager	22	\$ 37,635.00	\$ 18.09	\$ 56,987.94	\$ 27.40
Senior Center Manager	22	\$ 37,635.00	\$ 18.09	\$ 56,987.94	\$ 27.40
Street Solid Waste Manager	22	\$ 37,635.00	\$ 18.09	\$ 56,987.94	\$ 27.40
Wastewater Operator Class I	22	\$ 37,635.00	\$ 18.09	\$ 56,987.94	\$ 27.40
Water Operator Class I	22	\$ 37,635.00	\$ 18.09	\$ 56,987.94	\$ 27.40
Police Corporal	23	\$ 39,518.00	\$ 19.00	\$ 59,837.44	\$ 28.77
Wastewater Lead Operator	23	\$ 39,518.00	\$ 19.00	\$ 59,837.44	\$ 28.77
Water Lead Operator	23	\$ 39,518.00	\$ 19.00	\$ 59,837.44	\$ 28.77
City Clerk	24	\$ 41,493.00	\$ 19.95	\$ 61,236.00	\$ 29.44

## PAY SCALE BY POSITION (continued)

Pay Scale by Position					
Title	Grade	Min Annually	Hourly	Max Annually	Hourly
Collection and Distribution Manager	24	\$ 41,493.00	\$ 19.95	\$ 61,236.00	\$ 29.44
Maintenance Manager	24	\$ 41,493.00	\$ 19.95	\$ 61,236.00	\$ 29.44
Police Detective	24	\$ 41,493.00	\$ 19.95	\$ 61,236.00	\$ 29.44
Wastewater Plant Manager	24	\$ 41,493.00	\$ 19.95	\$ 61,236.00	\$ 29.44
Water Plant Manager	24	\$ 41,493.00	\$ 19.95	\$ 61,236.00	\$ 29.44
Police Sergeant	25	\$ 43,567.00	\$ 20.95	\$ 65,970.40	\$ 31.72
Building Maintenance Superintendent	26	\$ 45,746.00	\$ 21.99	\$ 69,269.08	\$ 33.30
Project Manager	27	\$ 48,033.00	\$ 23.09	\$ 72,733.00	\$ 34.97
Police Captain	28	\$ 50,435.00	\$ 24.25	\$ 76,369.99	\$ 36.72
Stormwater Supervisor	28	\$ 50,435.00	\$ 24.25	\$ 76,369.99	\$ 36.72
Community Development Director	32	\$ 61,303.67	\$ 29.47	\$ 93,744.29	\$ 45.07
Human Resources Manager	32	\$ 61,303.67	\$ 29.47	\$ 93,744.29	\$ 45.07
Director of Parks and Recreation	33	\$ 64,369.00	\$ 30.95	\$ 97,470.45	\$ 46.86
Finance Director	33	\$ 64,369.00	\$ 30.95	\$ 97,470.45	\$ 46.86
Public Works Director	33	\$ 64,369.00	\$ 30.95	\$ 97,470.45	\$ 46.86
Police Chief	34	\$ 68,442.72	\$ 32.91	\$ 102,342.88	\$ 49.20
City Manager	42	\$ 99,858.00	\$ 48.01	\$ 151,207.49	\$ 72.70

## FULL TIME EQUIVALENTS (FTEs)

Position No.	Full-Time Equivalents (FTEs)		
	2015 Current Positions	2016 Requested Positions	2016 Total Positions
<b>GENERAL FUND</b>			
<b>Legislative Department-1110</b>			
Mayor	1.0	-	1.0
Mayor Pro Tem	1.0	-	1.0
Councilperson	4.0	-	4.0
<b>Total Legislative</b>	<b>6.0</b>	<b>-</b>	<b>6.0</b>
<b>Executive Department-1320</b>			
City Manger	1.0	-	1.0
City Clerk	1.0	-	1.0
<b>Total Executive</b>	<b>2.0</b>	<b>-</b>	<b>2.0</b>
<b>Finance Department-1510</b>			
CFO	1.0	-	1.0
Accounts Payable Clerk	1.0	-	1.0
Purchasing Clerk	1.0	-	1.0
<b>Total Finance</b>	<b>3.0</b>	<b>-</b>	<b>3.0</b>
<b>Human Resources Department-15410</b>			
HR Manager	1.0	-	1.0
<b>Total Human Resources</b>	<b>1.0</b>	<b>-</b>	<b>1.0</b>
<b>Customer Service Department-1590</b>			
Customer Service Mgr	1.0	-	1.0
Customer Service Rep	2.0	-	2.0
<b>Total Customer Service</b>	<b>3.0</b>	<b>-</b>	<b>3.0</b>
<b>Municipal Court-2650</b>			
Clerk of Court	1.0	-	1.0
<b>Total Municipal Court</b>	<b>1.0</b>	<b>-</b>	<b>1.0</b>

## FULL TIME EQUIVALENTS (continued)

Position No.	Full-Time Equivalents (FTEs)		
	2015 Current Positions	2016 Requested Positions	2016 Total Positions
<b>Police Department - 3210</b>			
Administrative Assist	1.0	-	1.0
Capt CID	1.0	-	1.0
Capt. Patrol	1.0	-	1.0
CID Tech	1.0	-	1.0
Corporal	5.0	-	5.0
Customer Service Representative	4.0	-	4.0
Det /Sergeant	1.0	-	1.0
Detective	1.0	1.0	2.0
Detective I	2.0	-	2.0
G.C.I.C. Specialist	1.0	-	1.0
ICE/K-9 CSU	1.0	-	1.0
Patrol Officer	17.0	2.0	19.0
Police Chief	1.0	-	1.0
Sergeant	5.0	-	5.0
Patrol Officer/SRO	2.0	1.0	3.0
Training Officer	1.0	-	1.0
<b>Total Police</b>	<b>45.0</b>	<b>4.0</b>	<b>49.0</b>
<b>Public Works - 4110</b>			
Public Works Director	1.0	-	1.0
Administrative Assistant	-	1.0	1.0
<b>Total Public Works</b>	<b>1.0</b>	<b>1.0</b>	<b>2.0</b>
<b>Street Department - 4210</b>			
Streets/Solid Waste Manager	1.0	-	1.0
Technician	5.0	-	5.0
<b>Total Street</b>	<b>6.0</b>	<b>-</b>	<b>6.0</b>
<b>Stormwater</b>			
Stormwater Supervisor	1.0	-	1.0
Stormwater Technician	-	1.0	1.0
<b>Total Stormwater</b>	<b>1.0</b>	<b>1.0</b>	<b>2.0</b>

## FULL TIME EQUIVALENTS (continued)

Position No.	Full-Time Equivalents (FTEs)		
	2015 Current Positions	2016 Requested Positions	2016 Total Positions
<b>Building &amp; Vehicle Maintenance - 4900</b>			
Bldg & Vehicle Maint Supervisor	1.0	-	1.0
Mechanic	1.0	-	1.0
<b>Total Building &amp; Vehicle Maintenance</b>	<b>2.0</b>	<b>-</b>	<b>2.0</b>
<b>Senior Citizens - 5500</b>			
Senior Center Manager	1.0	-	1.0
Senior Assistant	1.6	-	1.6
Kitchen	0.5	-	0.5
PT Driver	0.5	-	0.5
<b>Total Senior Citizens</b>	<b>3.6</b>	<b>-</b>	<b>3.6</b>
<b>Parks &amp; Recreation - 6120</b>			
Director of Parks and Recreation	1.0	-	1.0
Administrative Manager	1.0	-	1.0
Parks Maintenance Superintendent	1.0	-	1.0
Athletic Manager	1.0	-	1.0
Receptionist/Gold Dust	1.0	-	1.0
Athletic Assistant	0.8	-	0.8
Recreation Leader (youth soccer)	0.5	-	0.5
Programs Manager	1.0	-	1.0
Recreation Leader (Gold Dust)	0.5	-	0.5
Program Assist	0.7	-	0.7
Athletic Maint Tech - VRCCSC	1.0	-	1.0
Maintenance Tech	1.0	-	1.0
Athletic Specialist	1.0	-	1.0
Field Maintenance	0.5	-	0.5
Custodian (Frozen)	-	-	-
<b>Subtotal Parks &amp; Recreation</b>	<b>11.9</b>	<b>-</b>	<b>11.9</b>
Part Time Coordinators			
<b>Total Parks &amp; Recreation</b>	<b>11.9</b>	<b>-</b>	<b>11.9</b>

## FULL TIME EQUIVALENTS (continued)

Position No.	Full-Time Equivalents (FTEs)		
	2015 Current Positions	2016 Requested Positions	2016 Total Positions
<b>Goldmine Museum - 6172</b>			
Museum Manager	1.0	-	1.0
Programs Coordinator/Museum	1.0	-	1.0
Pine Mountain Assistant	0.7	-	0.7
Train engineer	0.5	-	0.5
Museum Assistant	-	0.5	0.5
<b>Total Goldmine Museum</b>	<b>3.2</b>	<b>0.5</b>	<b>3.7</b>
<b>The Mill -6180</b>			
Maintenance Tech	1.0	-	1.0
<b>Total The Mill</b>	<b>1.0</b>	<b>-</b>	<b>1.0</b>
<b>Library - 6510</b>			
Branch Manager	1.0	-	1.0
Library Assistant I	6.0	-	6.0
<b>Total Library</b>	<b>7.0</b>	<b>-</b>	<b>7.0</b>
<b>Event Coordinator - 1580</b>			
Marketing and Events Coord	1.0	-	1.0
<b>Total Event Coordinator</b>	<b>1.0</b>	<b>-</b>	<b>1.0</b>
<b>Planning &amp; Zoning Department-7400</b>			
Community Dev. Director	1.0	-	1.0
Zoning Administrator	1.0	-	1.0
Administrative Asst	0.5	0.5	1.0
<b>Total Planning &amp; Zoning</b>	<b>2.5</b>	<b>0.5</b>	<b>3.0</b>
<b>Code Enforcement-7450</b>			
Code Enforcement Officer Sr	0.5	-	0.5
Code Compliance Specialist I	-	0.5	0.5
<b>Total Code Enforcement</b>	<b>0.5</b>	<b>0.5</b>	<b>1.0</b>
<b>Main Street-7550</b>			
Main Street Manager	1.0	-	1.0
<b>Total Main Street</b>	<b>1.0</b>	<b>-</b>	<b>1.0</b>
<b>TOTAL GENERAL FUND</b>	<b>102.7</b>	<b>7.5</b>	<b>110.2</b>

## FULL TIME EQUIVALENTS (continued)

Position No.	Full-Time Equivalents (FTEs)		
	2015 Current Positions	2016 Requested Positions	2016 Total Positions
<b>WATER AND SEWER FUND</b>			
<b>Wastewater Treatment Plant-4320</b>			
Wastewater Plant Mgr	1.0	-	1.0
Lead Operator	1.0	-	1.0
Lab Analyst	1.0	-	1.0
FOG/Pretreatment	1.0	-	1.0
Class II Operator	1.0	-	1.0
Operator - III	2.0	-	2.0
Technician	1.0	-	1.0
Meter Reader	1.0	-	1.0
<b>Total Wastewater Treatment Plant</b>	<b>9.0</b>	<b>-</b>	<b>9.0</b>
<b>Water Treatment Plant-4420</b>			
Manager	1.0	-	1.0
Operator I	1.0	-	1.0
Operator III	3.0	-	3.0
Meter Reader	1.0	-	1.0
Operator in Training		1.0	1.0
<b>Total Water Treatment Plant</b>	<b>6.0</b>	<b>1.0</b>	<b>7.0</b>
<b>Distribution &amp; Collection-4440</b>			
Supervisor	1.0	-	1.0
LS Lead	1.0	-	1.0
Backflow	1.0	-	1.0
Technician II	1.0	-	1.0
Technician	1.0	-	1.0
Equipment Operator	2.0	-	2.0
<b>Total Distribution &amp; Collection</b>	<b>7.0</b>	<b>-</b>	<b>7.0</b>
<b>Total Water &amp; Sewer Fund</b>	<b>22.0</b>	<b>1.0</b>	<b>23.0</b>
<b>SOLID WASTE FUND</b>			
<b>Sanitation Department - 4500</b>			
Technician	4.0	-	4.0
<b>Total Sanitation</b>	<b>4.0</b>	<b>-</b>	<b>4.0</b>
<b>Total Solid Waste Fund</b>	<b>4.0</b>	<b>-</b>	<b>4.0</b>
<b>TOTAL UTILITY FUNDS</b>	<b>26.0</b>	<b>1.0</b>	<b>27.0</b>
<b>GRAND TOTAL</b>	<b>128.7</b>	<b>8.5</b>	<b>137.2</b>