

**2017**  
**WE ARE VR**

**ADOPTED OPERATING  
& CAPITAL BUDGET**

**City of Villa Rica, Georgia**



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

**ADOPTED ANNUAL  
OPERATING & CAPITAL BUDGET  
2017**



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

**Prepared by**  
**Finance Department**  
Sarah Hefty, Chief Financial Officer

***Last Revised: January 18, 2017***

## ELECTED OFFICIALS

*Jeff Reese*  
Mayor

*Shirley Marchman*  
Councilmember – Ward 1

*Verland Best*  
Councilmember – Ward 2

*Leslie McPherson*  
Mayor Pro-Tem – Ward 3

*Gil McDougal*  
Councilmember – Ward 4

*Danny Carter*  
Councilmember – Ward 5

## ***VISION STATEMENT***

The City of Villa Rica; a safe, thriving, diverse community that seeks to enhance the quality of life, preserve its historic character, while promoting well planned growth.



*Downtown Villa Rica*

## ***MISSION STATEMENT***

The City of Villa Rica with its hometown charm provides with integrity; a skilled workforce, economic development opportunities while ensuring fiscal responsibility in a safe environment.



*Villa Rica City Hall*

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# Introduction





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## BUDGET TRANSMITTAL LETTER

Honorable Mayor and City Council:

Please find enclosed the proposed 2017 Operating and Capital Budget. Significant highlights of the 2017 fiscal year and proposed budget include:

**Revenues** | Overall revenues are projected to increase by 16%; however, the significant increase is due to a use of \$2.35m in fund balance for SPLOST projects. Without considering the fund balance use for SPLOST, the revenues are projected to increase by 5.6%. This is a conservative estimate 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 2013 to 2015 and included an analysis of 2016 actuals for the first 9 months of the year; anticipated expenditures have been budgeted at an overall 14% increase compared to the 2016 budget. However, as mentioned in the Revenues section, there are SPLOST projects that will require the use of fund balance. When those projects are excluded, the anticipated expenditures have been budgeted at an increase of 3.7% compared to 2016. Despite an overall decrease, there are significant impacts to the budget, including:

- Healthcare insurance increases of 22.9%
- IT Services increases due to change in provider
- Cleaning Services due to new library
- Library operating increases due to significantly larger facility
- Judge Pro-Tem due to change in legal mandates
- Bank Fee Increase due to change over to Bank of the Ozarks
- City continues to absorb increasing credit card processing fees
- City expense attached to North Loop project, including proposed water/sewer infrastructure
- Municipal Elections to occur in November 2017
- Mandatory Training for newly Elected Officials (Mayor and Ward 4)
- CDBG - City Match for federal CDBG grant for waterline replacement
- GIS Mapping Grant - City Match for mapping of historic properties
- Comprehensive Master Plan update due in 2018
- Pay Parity – implementation of year 2 with goal of having all employees earning a prevailing wage by 2020

**Capital** | A total of \$6.7m was requested for capital projects during the budget process; that number was trimmed to \$6.3m to remain in line with revenue projections.

- The 2017 budget includes projections for the Douglas County SPLOST, which is to be determined during the November election. Without this SPLOST revenue, the City's capital projects would be severely limited over the next six years. In 2017, the capital projections with Douglas County SPLOST include three new police vehicles, water and sewer pipeline replacement, expansion of Pine Mountain park, and construction of the new Connors Road Passive Park and Firing Range. The 2017 projects are anticipated to exceed the amount of SPLOST revenue received during the year so fund balance will need to be used. As SPLOST revenues are received over the following five years, the fund balance will be replenished.
- By year-end 2016, the City will have exhausted the 2003 and 2008 Carroll County SPLOST funds. All of the proceeds received to date from the 2015 Carroll County SPLOST were assigned to the construction of the new library.
- The City will continue to receive SPLOST funds from the Carroll County 2015 SPLOST and anticipates \$2.8m in projects for 2017. These projects include over \$600,000 in Parks and Recreation and over \$800,000 for the Enterprise Funds. The 2017 projects are anticipated to exceed the amount of SPLOST revenue received during the year so fund balance will need to be used. As SPLOST revenues are received over the following four years, the fund balance will be replenished.
- Water and sewer pipelines will be replaced aggressively in 2017, with \$1.3m budgeted from various sources to address the issue.
- The City anticipates road improvement projects of more than \$1.3m from various sources of funds.

**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 2017 budget includes an addition of 8.2 full-time equivalents. This is a combination of full-time and part-time positions. As seen in the Appendix, the City is still not back to pre-recessionary staffing levels despite the 42% growth in the City's population since 2006.
- 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. In 2016, employees were brought up to the minimum salary for their position, if they were below the pay scale. Performance-based merit raises were given to employees that were already on the scale.

- The proposed 2017 budget accounts for year 2 of the pay parity plan. The City has budgeted salary increases of 5%, with the bulk of those funds to be used to bring low-pay employees in line with the adopted pay scale.
- Healthcare insurance costs increased significantly (22.9%) for the City in 2016. The impact on the 2017 budget was more than \$300,000.

**Debt Service** | The budget calls for debt service of \$1.7m. Bond payment amounts will continue to escalate annually and ought to be funded 100% via the Water & Wastewater Enterprise Fund. In 2017, however, the general fund is contributing almost \$600,000, which is a decrease from 2016. Additionally, \$644,000 in SPLOST funds will be used for debt service.

**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 his goal is achieved. The 2016 estimated Fund Balance values are as follows:

- Water and Wastewater: 15.6%
- Sanitation and Solid Waste: -15.3%

**Revenue Opportunities** | For at least the past decade, the City has been using property tax revenues to make ends meet in areas that should be relying on user fees. Such examples are Water, Sewer Sanitation and Solid Waste. In an effort to provide tax payer relief, the governing body may want to consider the following revenue opportunities:

- **Court Technology Fee:** The Municipal Court should investigate collection of a nominal technology fee as a surcharge to each fine imposed to be exclusively to provide for the technological needs of the court as follows: computer hardware purchase, lease, maintenance, and installation; imaging, scanning, facsimile, communications, projection, and printing equipment; and software purchase, lease, maintenance, development, and installation.
- **Water Rates & Sewer Rates:** The Enterprise Funds are negative and therefore any checks written are with "borrowed" cash; the City ought to engage a professional rate survey and incrementally raise rates on an annual basis. The costs are further impacted because of senior discounts

and surcharges to our industrial customers that are no being unilaterally imposed.

- **Solid Waste & Sanitation:** When the City engaged with its current sanitation provider in 2008, it agreed to incremental fee increases tied to the Consumer Price Index (CPI) not to exceed 5 percent in a given year. Rate increases have not been implemented annually despite the provider raising its cost to the city by 17.7 percent since inception of the contract. The costs are further impacted because of senior discounts and bulk solid waste service that costs the city nearly \$1 million annually.
- **Stormwater Utility Fee:** The City is facing an increasing and complex set of challenges as its stormwater drainage and control system ages and the City continues to expand and prosper. Stormwater runoff and the effects it is having on our aging infrastructure are a growing concern for the City. Maintaining and improving this system is imperative if we are to prevent flooding, guard against property damage and protect the economic development and quality of life of our citizens. The City has consistently absorbed the cost for the many unfunded mandates by the Clean Water Act of 1972 and other state and federal requirements.
- **Tap Fees:** The cost of connecting a home or business to the public sewer and water systems has not kept pace with City tap fees.

I look forward to working with you on the budget as we work together toward adoption of the proposed 2017 Budget.

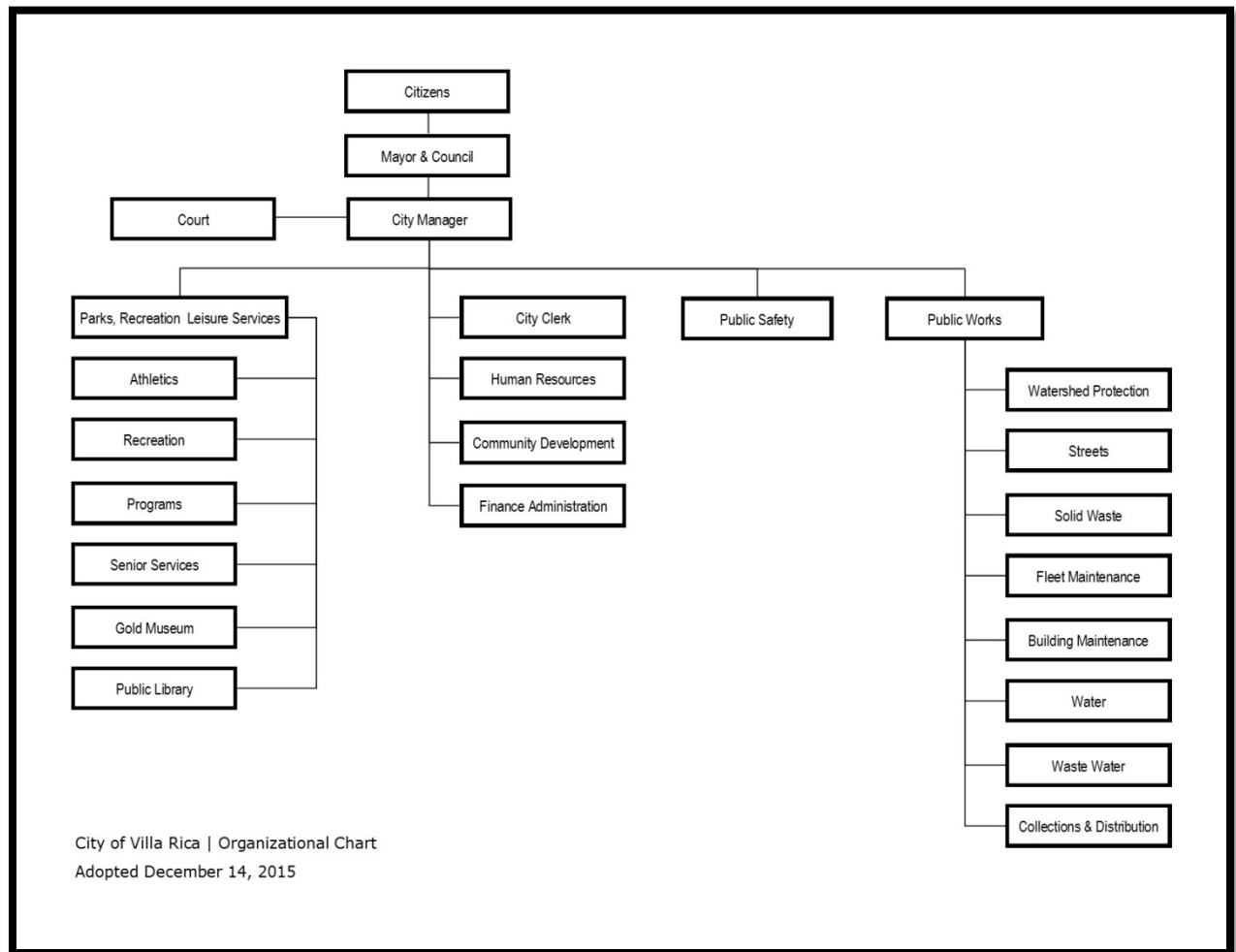
*David Milliron*  
City Manager



# Financial Structure & Policies



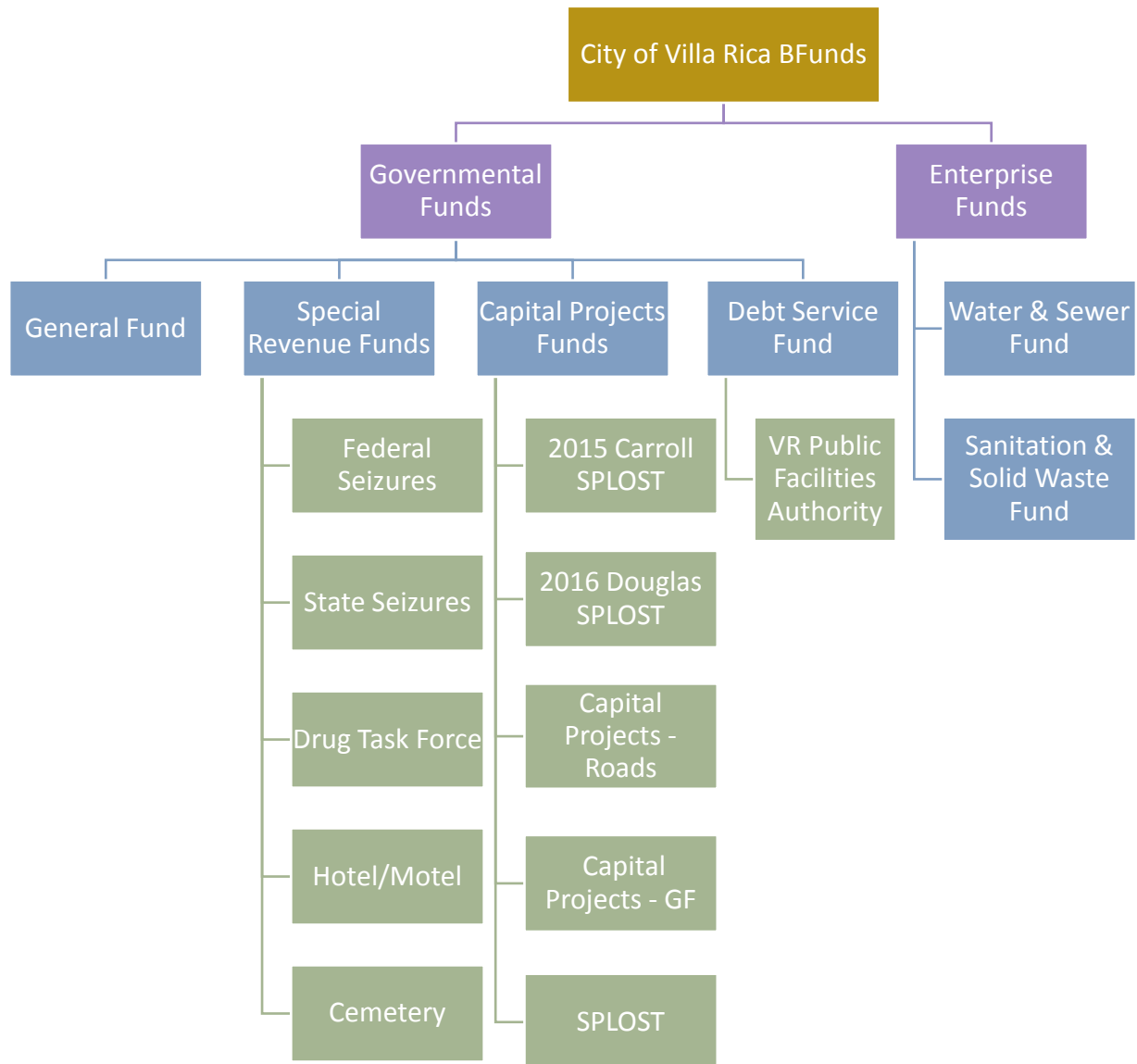
## ORGANIZATIONAL CHART





## FUND STRUCTURE

The chart below represents the various fund types contained within the City's Budget. The City has additional component units that are audited, but not included in the budget.



## 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



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## BUDGET CALENDAR

City of Villa Rica 2017 Budget Calendar					
Date	CC	CM	CFO	DH	Description
Tuesday, July 05, 2016	•				Finalize 2017 Budget Calendar.
Monday, July 11, 2016			•		Begin preparation of budget worksheets, including prior year actuals and YTD estimates.
Monday, August 01, 2016			•	•	Distribute budget worksheets, capital request forms, and personnel request forms to departments.
Tuesday, August 30, 2016			•	•	Deadline for budget worksheets, capital request forms, and personnel request forms.
Wednesday, September 07, 2016		•	•		Meet with City Manager to discuss budget submissions and objectives.
Wednesday, September 14 - Friday, September 16, 2016		•	•	•	City Manager and CFO meet with departments to discuss budget submissions.
Tuesday, October 11, 2016			•		Advertise for Public Hearing.
Friday, October 14, 2016		•	•		Proposed Budget to be submitted to City Clerk and City Council.
Tuesday, November 01, 2016	•	•	•	•	Public Hearing for 2017 Budget
Thursday, November 10, 2016	•	•	•	•	<u>Special Called Council Meeting:</u> Budget workshop.
Tuesday, November 22, 2016		•	•		Final Budget to be submitted to City Clerk and City Council.
Wednesday, November 23, 2016			•		Advertise for Public Hearing.
Tuesday, November 29, 2016	•				Public Hearing for 2017 Budget
Thursday, December 01, 2016	•				Public Hearing for 2017 Budget
Wednesday, December 07, 2016			•		Advertise for Adoption.
Thursday, December 15, 2016	•				<u>Special Called Council Meeting:</u> Budget workshop.
Wednesday, January 11, 2017			•		<u>Special Called Council Meeting:</u> Budget workshop.
Wednesday, January 18, 2017	•				<u>Special Called Council Meeting:</u> Adoption of the 2017 Budget.
Friday, January 20, 2017			•		Publish and distribute adopted budget. Upload to City website.
CC : City Council - CM : City Manager - CFO : Chief Financial Officer - DH : Department Heads					



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# Financial Summaries





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## CITY-WIDE SUMMARY

	GOVERNMENTAL FUNDS											ENTERPRISE FUNDS		TOTALS
	General Fund	Special Revenue Funds					Debt Service	Capital Projects Funds				Enterprise Funds		
		General Fund	Federal Seizures Fund	State Seizures Fund	Drug Task Fund	Hotel/ Motel Tax Fund		Cemetery Fund	VR Public Facilities Authority	2015 Carroll Co SPLOST	2016 Douglas Co SPLOST	Capital Projects - Roads	Capital Projects - Gen Fund	
SOURCE OF FUNDS:														
Taxes	8,802,000				130,000									8,932,000
License and Permits	191,700													191,700
Intergovernmental	971,334			-				1,200,000	853,750	162,494		500,000		3,687,579
Charges for Service	646,250					2,000						5,952,000	915,100	7,515,350
Fines and Forfeitures	260,000	-	-											260,000
Investment Income	13,000	-	-									8,000		21,000
Contributions	8,000											-		8,000
Miscellaneous	157,500											5,000		162,500
Other Financing Sources	860,514						1,706,138	1,625,650	726,250	48,748	503,247	644,000	-	6,114,548
TOTAL SOURCES	11,910,299	-	-	-	130,000	2,000	1,706,138	2,825,650	1,580,000	211,243	503,247	7,109,000	915,100	26,892,676
	-											-	-	-
USE OF FUNDS:														
Governing Body	211,067													211,067
Administration	2,173,087				52,000									2,225,087
Judicial	171,768													171,768
Public Safety	3,968,428	-	-	-					120,000					4,088,428
Public Works	1,647,378					2,000		1,575,150	760,000	211,243	503,247	5,315,190	803,727	10,817,935
Parks, Recreation & Leisure	2,589,426							606,500	700,000					3,895,926
Debt Service	-						1,706,138					20,000		1,726,138
Transfers Out	1,149,144				78,000			644,000				1,765,625	110,878	3,747,647
TOTAL USES	11,910,299	-	-	-	130,000	2,000	1,706,138	2,825,650	1,580,000	211,243	503,247	7,100,815	914,606	26,883,997
	-											-	-	-
Excess (Deficiency)	-	-	-	-	-	-	-	-	-	-	-	8,185	494	8,679

## CITY-WIDE REVENUES

	2013 Actuals	2014 Actuals	2015 Actuals	2016 Budget	Proposed 2017	\$ Change	% Change
Taxes	\$ 7,117,866	\$ 8,015,005	\$ 8,201,302	\$ 8,924,165	8,932,000	\$ 7,835	0%
License and Permits	103,713	195,729	211,314	248,150	191,700	(56,450)	-23%
Intergovernmental	1,185,087	478,226	1,808,598	2,515,128	3,687,579	1,172,451	47%
Charges for Service	5,793,731	6,245,906	6,674,788	7,169,800	7,515,350	345,550	5%
Fines and Forfeitures	711,394	538,872	261,061	726,500	260,000	(466,500)	-64%
Investment Income	35,150	12,775	11,957	13,000	21,000	8,000	62%
Contributions	38,635	36,047	43,102	39,000	8,000	(31,000)	-79%
Miscellaneous	80,792	185,620	600,501	185,517	2,514,400	2,328,883	1255%
Other Financing Sources	2,351,162	869,745	41,712,615	3,405,760	3,762,647	356,888	10%
<b>TOTAL REVENUES</b>	<b>\$17,417,529</b>	<b>\$16,577,925</b>	<b>\$59,525,240</b>	<b>\$23,227,020</b>	<b>\$26,892,676</b>	<b>\$ 3,665,656</b>	<b>16%</b>

Overall revenues are projected to increase by 16%; however, the significant increase is due to a use of \$2.35m in fund balance for SPLOST projects. Without considering the fund balance use for SPLOST, the revenues are projected to **increase by 5.6%**.

## CITY-WIDE EXPENDITURES

	2013 ACTUALS	2014 ACTUALS	2015 ACTUALS	2016 BUDGET	2017 Requested Budget	% Change from 2016
Governing Body	130,416.96	146,910.23	733,679.54	411,471.43	211,067.43	-49%
Administration	1,360,545.20	1,574,026.22	2,284,587.33	2,034,385.92	2,303,086.68	13%
Judicial	275,315.99	216,681.28	118,329.97	249,123.39	171,768.20	-31%
Public Safety	2,918,724.75	3,162,026.75	3,609,981.91	4,072,805.50	4,088,428.21	0%
Public Works	7,050,645.66	8,890,860.39	7,030,441.66	8,444,486.04	10,817,935.46	28%
Parks, Recreation & Leisure	2,755,131.61	2,034,567.46	3,022,136.36	3,766,696.03	3,895,926.20	3%
Debt Service	355,303.39	2,042,927.65	40,109,685.21	1,711,987.00	1,726,137.50	1%
Transfers Out	2,315,136.34	2,844,193.31	2,716,323.61	2,961,730.27	3,669,647.41	24%
<b>TOTAL EXPENDITURES</b>	<b>17,161,219.90</b>	<b>20,912,193.29</b>	<b>59,625,165.59</b>	<b>23,652,685.58</b>	<b>26,883,997.09</b>	<b>14%</b>

Anticipated expenditures have been budgeted at an overall 14% increase compared to the 2016 budget. However, as mentioned on the previous page, there are SPLOST projects that will require the use of fund balance. When those projects are excluded, the anticipated expenditures have been budgeted at an **increase of 3.7%** compared to 2016.



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# Fund Revenues





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## GENERAL FUND

		2013 Actuals	2014 Actuals	2015 Actuals	2016 Budget	Proposed 2017	\$ Change	% Change	Notes
<b>TAXES</b>									
100311100	Real Property Taxes	2,606,220	2,539,192	2,504,073	2,949,665	3,039,000	89,335	3%	CY at 97% collection + 3%
100311200	Property Taxes (prior years)	229,048	133,050	107,332	150,000	100,000	(50,000)	-33%	Conservative projection
100311310	Motor Vehicle Taxes	210,897	110,592	89,975	90,000	60,000	(30,000)	-33%	Based on CY projection
100311315	Title AD Valorem Tax (TAVT)	2,081	343,759	360,017	345,000	345,000	-	0%	
100311340	Intangible Tax (Reg & Record)	26,107	32,417	25,645	33,000	30,000	(3,000)	-9%	Based on CY projection
100311450	Railroad & Equip Delq	1,000	1,013	-	-	-	-		
100311500	Property Not on Digest	7,452	25,596	22,572	5,000	-	(5,000)	-100%	Change in accounting
100311600	Real Estate Transfer	5,697	10,073	10,891	10,000	15,000	5,000	50%	Based on CY projection
100311710	Franchise Tax - Electric	831,108	929,559	927,486	930,000	935,000	5,000	1%	
100311730	Franchise Tax - Natural Gas	72,173	74,344	77,908	78,000	80,000	2,000	3%	
100311750	Franchise Tax-Cable TV	119,392	142,251	140,422	145,000	160,000	15,000	10%	Based on CY projection
100311760	Franchise Tax-Telephone	33,316	31,023	31,728	31,000	31,000	-	0%	
100313110	Carroll Co Lost	1,121,712	1,250,850	1,246,367	1,350,000	1,291,000	(59,000)	-4%	CY Projection +3%
100313120	Douglas Co Lost	472,908	963,900	1,042,093	1,130,000	1,146,000	16,000	1%	CY Projection +3%
100314200	Alcoholic Beverage Excise	267,310	282,875	288,093	315,000	300,000	(15,000)	-5%	
100316100	Business & Occupation	327,712	369,882	399,262	370,000	400,000	30,000	8%	Based on CY projection
100316200	Insurance Premium Tax	695,289	752,714	804,151	845,000	845,000	-	0%	
100319100	Property Tax Penalty	22,767	19,366	9,393	20,000	15,000	(5,000)	-25%	Based on CY projection
100319105	Occupational Tax Penalties	4,383	716	780	1,500	10,000	8,500	567%	Based on CY projection
100319400	Business Tax Int/Penalty	1,294	1,833	3,426	3,000	-	(3,000)	-100%	Consolidating with other acct
<b>TOTAL - Taxes</b>		<b>7,057,866</b>	<b>8,015,005</b>	<b>8,091,615</b>	<b>8,801,165</b>	<b>8,802,000</b>	<b>835</b>	<b>0%</b>	
<b>LICENSES &amp; PERMITS</b>									
100321100	Alcoholic Beverage License	56,650	61,687	80,258	70,000	80,000	10,000	14%	Based on CY projection
100321200	Business License	100	(50)	-	-	-	-		
100322100	Building Permits	34,473	113,696	-	-	-	-		
100322210	Zoning and Land Use	2,755	3,595	6,816	7,000	5,000	(2,000)	-29%	Based on CY projection

## GENERAL FUND (continued)

		2013 Actuals	2014 Actuals	2015 Actuals	2016 Budget	Proposed 2017	\$ Change	% Change	Notes
100322230	Sign	-	1,020	2,015	2,250	5,000	2,750	122%	Based on CY projection
100322240	Vacant Property Registration	9,600	3,600	4,100	5,000	3,500	(1,500)	-30%	Based on CY projection
100322800	Peddlers Ordinance Permit	-	15	-	200	200	-	0%	
100322900	Yard Sales	135	8	-	200	200	-	0%	
100322991	Land Disturbung		40	-	200	-	(200)	-100%	Based on CY projection
100323100	Permits and Inspections	-	-	-	-	97,800	97,800		Based on CY projection
100323120	Building Inspection		8,024	104,240	145,000	-	(145,000)	-100%	
100323130	Plumbing Inspection		868	4,468	5,000	-	(5,000)	-100%	
100323140	Electrial Inspection		3,036	4,240	5,800	-	(5,800)	-100%	
100323160	Airconditioning Inspection		190	5,178	7,500	-	(7,500)	-100%	
<b>TOTAL - Licenses &amp; Permits</b>		<b>103,713</b>	<b>195,729</b>	<b>211,314</b>	<b>248,150</b>	<b>191,700</b>	<b>(56,450)</b>	<b>-23%</b>	
<b>INTERGOVERNMENTAL REVENUES</b>									
100331101	COPS	47,741	40,511	-	-	-	-		
100331102	JAG	51,677	-	-	-	-	-		
100331250	Nutrition Program - Federal	72,546	70,789	73,688	75,000	75,000	-	0%	
100333000	Federal Housing Authority	22,459	-	-	22,500	22,500	-	0%	
100334110	Direct State Grants		42,285	8,322	2,100	20,000	17,900	852%	GDOT ROW mowing
100334151	Nutrition Program - State	2,369	3,838	14,756	23,150	20,500	(2,650)	-11%	
100336001	County Grants	125,850	229,801	344,383	300,000	96,000	(204,000)	-68%	Recreation Grant
100336020	West GA Regional Library Book C	81,839	32,000	26,500	35,000	35,000	-	0%	
100336050	Carroll Co K-9 Grant	-	-	-	-	-	-		
100336060	Miscellaneous Grants	8,409	5,041	3,719	10,000	5,000	(5,000)	-50%	Conservative projection
100336101	School Resource Officer	21,197	53,961	161,948	120,643	116,945	(3,698)	-3%	
100336300	Intergovernmental - Temple	-	-	-	54,554	77,142	22,588	41%	2016 was a partial year
<b>TOTAL - Intergovernmental Revenues</b>		<b>434,087</b>	<b>478,226</b>	<b>633,316</b>	<b>642,947</b>	<b>468,087</b>	<b>(174,860)</b>	<b>-27%</b>	
<b>CHARGES FOR SERVICES</b>									
100341101	Court Fees - Processing and CS	-	-	128,913	-	129,000	129,000		Change in how revenues are posted
100341102	Court Fees - Warrants, Civil,	-	-	80,071	-	81,000	81,000		Change in how revenues are posted

		2013 Actuals	2014 Actuals	2015 Actuals	2016 Budget	Proposed 2017	\$ Change	% Change	Notes
100341300	Development Review	-	-	-	-	12,000	12,000		Change in how revenues are posted
100341310	Building Plan Review	-	-	-	-	12,000	12,000		Change in how revenues are posted
100341910	Election Qualifying Fees	-	-	-	-	500	500		
100341950	Notary Fee	-	495	1,486	1,500	1,500	-	0%	
100342110	I.D. Card Fees	1,086	1,328	-	1,000	500	(500)	-50%	Based on CY projection
100342120	Accident Reports	1,369	2,397	2,402	2,000	2,500	500	25%	Based on CY projection
100342130	Distracted & Driving	3,000	-	-	500	-	(500)	-100%	Based on CY projection
100342310	Fingerprinting Fee	(25)	-	-	200	200	-	0%	
100342901	Public Defender Fee		200	-	500	500	-	0%	
100346010	Background Check Fees	3,275	2,205	-	3,300	500	(2,800)	-85%	Based on CY projection
100346901	Liens For Abatements	305	-	-	-	-	-		
100347100	Library Use Fees	1,777	3,236	2,973	3,500	5,000	1,500	43%	Based on CY projection
100347200	Activity Fee-Batting Cage	5,740	755	-	-	-	-		
100347301	Main Street Events			5,815	5,000	-	(5,000)	-100%	Based on CY projection
10034731	Amphitheater Admission Fee	228	-	-	-	-	-		
100347320	Amphitheater Annual Events	3,449	2,881	-	-	-	-		
100347510	Sports	141,776	149,874	151,578	200,000	160,000	(40,000)	-20%	Based on CY projection
100347520	Special Classes	42,016	39,886	43,150	50,000	35,000	(15,000)	-30%	Based on CY projection
100347530	Cultural Arts	6,608	6,482	9,401	10,000	8,000	(2,000)	-20%	Based on CY projection
100347540	Summer Camp	39,164	21,726	25,060	30,000	32,000	2,000	7%	Based on CY projection
100347550	Annual Events	8,058	4,778	5,559	5,000	16,000	11,000	220%	Based on CY projection
100347600	Sponsorships	6,749	9,887	13,292	15,000	12,000	(3,000)	-20%	Based on CY projection
100347610	Amphitheater Sponsorships	16,223	3,818	4,422	10,000	-	(10,000)	-100%	Based on CY projection
100347900	Concessions/Other Cultural Cha	1,788	1,165	282	1,500	-	(1,500)	-100%	Based on CY projection
100347901	Mill Fund Raiser			1,080	-	-	-		
100347910	Museum admission	19,560	36,468	26,111	55,000	25,000	(30,000)	-55%	Based on CY projection
100347915	Gold Dust Train Tickets	-	108,505	87,156	75,000	62,000	(13,000)	-17%	Based on CY projection

## GENERAL FUND (continued)

		2013 Actuals	2014 Actuals	2015 Actuals	2016 Budget	Proposed 2017	\$ Change	% Change	Notes
100347920	Museum concession	31,737	72,104	62,760	60,000	50,000	(10,000)	-17%	Based on CY projection
100347925	Amphitheater concessions	283	122	-	200	1,000	800	400%	Based on CY projection
100349300	Bad Check Fess	75	-	75	100	50	(50)	-50%	Based on CY projection
<b>TOTAL - Charges for Services</b>		<b>334,240</b>	<b>468,312</b>	<b>651,586</b>	<b>529,300</b>	<b>646,250</b>	<b>116,950</b>	<b>22%</b>	
<b>FINES &amp; FORFEITURES</b>									
100351100	Municipal Court Fines	651,785	521,166	239,841	700,000	250,000	(450,000)	-64%	Change in how revenues are posted
100351300	Library Fines	13,950	17,706	21,220	20,000	10,000	(10,000)	-50%	Based on CY projection
100352000	Fines & Forfeitures Code Enforce	459	-	-	-	-	-		
<b>TOTAL - Fines &amp; Forfeitures</b>		<b>666,194</b>	<b>538,872</b>	<b>261,061</b>	<b>720,000</b>	<b>260,000</b>	<b>(460,000)</b>	<b>-64%</b>	
<b>INVESTMENT INCOME</b>									
100361100	Interest Revenue	17,792	11,083	11,918	13,000	13,000	-	0%	
<b>TOTAL - Investment Income</b>		<b>17,792</b>	<b>11,083</b>	<b>11,918</b>	<b>13,000</b>	<b>13,000</b>	<b>-</b>	<b>0%</b>	
<b>CONTRIBUTIONS AND DONATIONS</b>									
100371001	Friends of Villa Rica Library	205	-	120	500	-	(500)	-100%	
100371005	Police Explorer Cont/Donations	9,366	13,076	3,152	10,000	-	(10,000)	-100%	
100371110	Recreation Donations	-	4,877	-	-	-	-		
100371120	Prospectors Park Donations	-	-	232	-	-	-		
100371140	Senior Citizens Meal Contributio	7,971	7,680	7,760	8,000	8,000	-	0%	
100371150	Police Contributions	15,283	-	-	-	-	-		
100372000	PrivateContributions	-	-	381	-	-	-		
100372010	Main Street Donations	-	-	7,482	8,000	-	(8,000)	-100%	
100372020	Amphitheater Donations	-	-	12,500	7,500	-	(7,500)	-100%	
100373000	Donations	811	10,414	10,791	5,000	-	(5,000)	-100%	
<b>TOTAL - Contributions and Donations</b>		<b>33,635</b>	<b>36,047</b>	<b>42,417</b>	<b>39,000</b>	<b>8,000</b>	<b>(31,000)</b>	<b>-79%</b>	

		2013 Actuals	2014 Actuals	2015 Actuals	2016 Budget	Proposed 2017	\$ Change	% Change	Notes
<b>MISCELLANEOUS</b>									
100381000	Use of Fund Balance				115,478	100,000	(15,478)	-13%	Comp Master Plan
100381100	Rents & Royalties	45,235	26,060	42,300	35,000	45,000	10,000	29%	Based on CY projection
100381110	Ampitheater Rents	2,121	5,744	275	2,000	2,000	-	0%	
100381120	Mill Rents	-	-	1,290	2,000	-	(2,000)	-100%	
100383100	Insurance Reimbursements	2,434	41,404	-	15,539	-	(15,539)	-100%	
100389100	Miscellaneous Income	3,953	11,572	540,717	10,500	10,500	-	0%	
100389999	Over/Short	(306)	(526)	-	-	-	-		
<b>TOTAL - Miscellaneous</b>		<b>53,437</b>	<b>84,254</b>	<b>584,582</b>	<b>180,517</b>	<b>157,500</b>	<b>(23,017)</b>	<b>-13%</b>	
<b>OTHER FINANCING SOURCES</b>									
100391100	Operating Transfer in Hotel/Mot	29,760	48,452	-	39,200	78,000	38,800	99%	
100391125	Operating Transfer in COPS		12,569	-	-	-	-		
100391250	Transfer in from Water and Sewer			455,125	574,990	656,636	81,646	14%	Allocation of Shared Costs
100391254	Transfer in from Solid Waste	-	-	113,020	98,530	110,878	12,348	13%	Allocation of Shared Costs
100392100	Sales of General Fixed Assets	6,933	16,614	27,871	64,000	15,000	(49,000)	-77%	
100392110	Greenfiber Recycling	2,350	-	-	-	-	-		
<b>TOTAL - Other Financing Sources</b>		<b>39,043</b>	<b>77,635</b>	<b>596,016</b>	<b>776,720</b>	<b>860,514</b>	<b>83,794</b>	<b>11%</b>	
<b>TOTAL GENERAL FUND REVENUE:</b>									
		<b>8,740,006</b>	<b>9,905,163</b>	<b>11,083,824</b>	<b>11,950,799</b>	<b>11,910,299</b>	<b>(40,501)</b>	<b>0%</b>	

## FEDERAL SEIZURES FUND

		2013 Actuals	2014 Actuals	2015 Actuals	2016 Budget	Proposed 2017	\$ Change	% Change	Notes
<b>FINES &amp; FORFEITURES</b>									
210351320	Confiscations	28,000	-	-	5,000		(5,000)	-100%	
<b>TOTAL - Fines &amp; Forfeitures</b>		<b>28,000</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>-</b>	<b>(5,000)</b>	<b>-100%</b>	
<b>INVESTMENT INCOME</b>									
210361000	Interest Revenue	-	-	-	-		-		
<b>TOTAL - Investment Income</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>OTHER FINANCING SOURCES</b>									
210392100	Sale of Assets	-	-	-	-		-		
<b>TOTAL - Other Financing Sources</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>TOTAL FEDERAL SEIZURES REVENUE</b>		<b>28,000</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>-</b>	<b>(5,000)</b>	<b>-100%</b>	

## STATE SEIZURES FUND

		2013 Actuals	2014 Actuals	2015 Actuals	2016 Budget	Proposed 2017	\$ Change	% Change	Notes
<b>FINES &amp; FORFEITURES</b>									
212351110	Superior Court Fines	2,000	-	-	-		-		
212351300	Confiscations	15,200	-	-	1,500		(1,500)	-100%	
<b>TOTAL - Fines &amp; Forfeitures</b>		<b>17,200</b>	<b>-</b>	<b>-</b>	<b>1,500</b>	<b>-</b>	<b>(1,500)</b>	<b>-100%</b>	
<b>INVESTMENT INCOME</b>									
212361000	Interest Revenue	-	-	-	-		-		
<b>TOTAL - Investment Income</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>TOTAL STATE SEIZURES REVENUES</b>		<b>17,200</b>	<b>-</b>	<b>-</b>	<b>1,500</b>	<b>-</b>	<b>(1,500)</b>	<b>-100%</b>	

## DRUG TASK FORCE

		2013 Actuals	2014 Actuals	2015 Actuals	2016 Budget	Proposed 2017	\$ Change	% Change	Notes
<b>INTERGOVERNMENTAL</b>									
255331150	Drug Task Force Grant/GOHS	10,000	-	11,359	11,000		(11,000)	-100%	
<b>TOTAL - Intergovernmental</b>		<b>10,000</b>	<b>-</b>	<b>11,359</b>	<b>11,000</b>	<b>-</b>	<b>(11,000)</b>	<b>-100%</b>	
<b>TOTAL DRUG TASK FORCE GRANT</b>		<b>10,000</b>	<b>-</b>	<b>11,359</b>	<b>11,000</b>	<b>-</b>	<b>(11,000)</b>	<b>-100%</b>	



## HOTEL/MOTEL TAX FUND

		2013 Actuals	2014 Actuals	2015 Actuals	2016 Budget	Proposed 2017	\$ Change	% Change	Notes
<b>TAXES</b>									
275314100	Hotel/Motel	60,000	-	109,438	123,000	130,000	7,000	6%	CY projection + 3%
<b>TOTAL - Taxes</b>		<b>60,000</b>	<b>-</b>	<b>109,438</b>	<b>123,000</b>	<b>130,000</b>	<b>7,000</b>	<b>6%</b>	
<b>TOTAL HOTEL/MOTEL TAX FUND</b>		<b>60,000</b>	<b>-</b>	<b>109,438</b>	<b>123,000</b>	<b>130,000</b>	<b>7,000</b>	<b>6%</b>	

## CEMETERY

		2013 Actuals	2014 Actuals	2015 Actuals	2016 Budget	Proposed 2017	\$ Change	% Change	Notes
<b>CHARGES FOR SERVICE</b>									
290349100	Cemetery Fees	200	-	1,605	2,000	2,000	-	0%	
<b>TOTAL - Charges for Service</b>		<b>200</b>	<b>-</b>	<b>1,605</b>	<b>2,000</b>	<b>2,000</b>	<b>-</b>	<b>0%</b>	
<b>INVESTMENT INCOME</b>									
290361000	Interest Revenue	-	-	-	-		-		
<b>TOTAL - Investment Income</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>CONTRIBUTIONS</b>									
290371015	Donations	-	-	-	-	-	-		
<b>TOTAL - Contributions</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>TOTAL CEMETERY FUND</b>		<b>200</b>	<b>-</b>	<b>1,605</b>	<b>2,000</b>	<b>2,000</b>	<b>-</b>	<b>0%</b>	

## CAPITAL PROJECTS – GENERAL FUND

		2013 Actuals	2014 Actuals	2015 Actuals	2016 Budget	Proposed 2017	\$ Change	% Change	Notes
<b>INTERGOVERNMENTAL</b>									
350331301	TE Grant Fullerville Trail	-	-	-	500,000	-	(500,000)	-100%	
350334310	Gateway Grant	-	-	-	60,000	-	(60,000)	-100%	
<b>TOTAL - Intergovernmental</b>		-	-	-	<b>560,000</b>	-	<b>(560,000)</b>	<b>-100%</b>	
<b>CONTRIBUTIONS</b>									
350373000	Donations	-	-	685	-	-	-		
<b>TOTAL - Contributions</b>		-	-	<b>685</b>	-	-	-		
<b>OTHER FINANCING SOURCES</b>									
350391100	Capital Projects Transfers	1,081,848	-	767,489	758,659	503,247	(255,411)	-34%	North Loop Reimb from GDOT
350391210	Operating Transfers In - GF	-	-	67,657	-	-	-		
<b>TOTAL - Other Financing Sources</b>		<b>1,081,848</b>	-	<b>835,147</b>	<b>758,659</b>	<b>503,247</b>	<b>(255,411)</b>	<b>-34%</b>	
<b>TOTAL CAPITAL PROJECTS - GF</b>		<b>1,081,848</b>	-	<b>835,832</b>	<b>1,318,659</b>	<b>503,247</b>	<b>(815,411)</b>	<b>-62%</b>	

## CAPITAL PROJECTS - ROADS

		2013 Actuals	2014 Actuals	2015 Actuals	2016 Budget	Proposed 2017	\$ Change	% Change	Notes
<b>INTERGOVERNMENTAL</b>									
335334111	LMIG	16,000	-	-	124,331	162,494	38,163	31%	
<b>TOTAL - Intergovernmental</b>		<b>16,000</b>	<b>-</b>	<b>-</b>	<b>124,331</b>	<b>162,494</b>	<b>38,163</b>	<b>31%</b>	
<b>OTHER FINANCING SOURCES</b>									
335391100	General Fd Operating Transfer	-	-	-	199,227	48,748	(150,479)	-76%	30% Match
<b>TOTAL - Other Financing Sources</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>199,227</b>	<b>48,748</b>	<b>(150,479)</b>	<b>-76%</b>	
<b>TOTAL CAPITAL PROJECTS - ROADS</b>		<b>16,000</b>	<b>-</b>	<b>-</b>	<b>323,558</b>	<b>211,243</b>	<b>(112,315)</b>	<b>-35%</b>	

## 2008 CARROLL CO SPLOST

		2013 Actuals	2014 Actuals	2015 Actuals	2016 Budget	Proposed 2017	\$ Change	% Change	Notes
<b>INTERGOVERNMENTAL</b>									
320337110	Carroll County SPLOST	725,000	-	246,529	-		-		
320337120	Douglas County SPLOST	-	-	-	-		-		
<b>TOTAL - Intergovernmental</b>		<b>725,000</b>	<b>-</b>	<b>246,529</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>INVESTMENT INCOME</b>									
320361000	Interest Revenue	-	-	-	-	-	-		
<b>TOTAL - Investment Income</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>TOTAL SPLOST</b>		<b>725,000</b>	<b>-</b>	<b>246,529</b>	<b>-</b>	<b>-</b>	<b>-</b>		

## 2015 CARROLL CO SPLOST

		2013 Actuals	2014 Actuals	2015 Actuals	2016 Budget	Proposed 2017	\$ Change	% Change	Notes
<b>INTERGOVERNMENTAL</b>									
321337110	Carroll County SPLOST	-	-	917,394	1,176,850	1,200,000	23,150	2%	
<b>TOTAL - Intergovernmental</b>		-	-	917,394	1,176,850	1,200,000	23,150	2%	
<b>MISCELLANEOUS</b>									
321381000	Use of Fund Balance	-	-	-	-	1,625,650	1,625,650		
<b>TOTAL - Miscellaneous</b>		-	-	-	-	1,625,650	1,625,650		
<b>TOTAL 2015 CARROLL CO SPLOST</b>									
		-	-	917,394	1,176,850	2,825,650	1,648,800	140%	

## 2016 DOUGLAS CO SPLOST

		2013 Actuals	2014 Actuals	2015 Actuals	2016 Budget	Proposed 2017	\$ Change	% Change	Notes
<b>INTERGOVERNMENTAL</b>									
322337120	Douglas County SPLOST	-	-	-	-	853,750	853,750		
<b>TOTAL - Intergovernmental</b>		-	-	-	-	853,750	853,750		
<b>MISCELLANEOUS</b>									
321381000	Use of Fund Balance	-	-	-	-	726,250	726,250		
<b>TOTAL - Miscellaneous</b>		-	-	-	-	726,250	726,250		
<b>TOTAL 2016 DOUGLAS CO SPLOS</b>		-	-	-	-	1,580,000	1,580,000		

## VR PUBLIC FACILITIES AUTHORITY FUND

		2013 Actuals	2014 Actuals	2015 Actuals	2016 Budget	Proposed 2017	\$ Change	% Change	Notes
<b>OTHER FINANCING SOURCES</b>									
285391100	Operating Transfer from General	-	-	596,497	835,577	597,148	(238,429)	-29%	35% from General Fund
285391220	Operating Transfer from Water/Sewer	-	-	717,565	835,577	1,108,989	273,412	33%	65% from Water & Sewer Fund
285393300	Refunding Bond Issued	-	-	33,860,000	-	-	-		
285393400	Premiums on Bond Issued	-	-	4,835,048	-	-	-		
<b>TOTAL - Other Financing Sources</b>		-	-	40,009,109	1,671,154	1,706,138	34,984	2%	
<b>TOTAL VR PFA SPECIAL REVENUE</b>		-	-	40,009,109	1,671,154	1,706,138	34,984	2%	





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## WATER & SEWER FUND

		2013 Actuals	2014 Actuals	2015 Actuals	2016 Budget	Proposed 2017	\$ Change	% Change	Notes
<b>INTERGOVERNMENTAL</b>									
505331311	CDBG	-	-	-	-	500,000	500,000		
<b>TOTAL - Intergovernmental</b>		-	-	-	-	500,000	500,000		
<b>CHARGES FOR SERVICES</b>									
505344210	Water Charges	2,353,383	2,474,331	2,533,299	2,816,000	2,940,000	124,000	4%	CY projection + 5%
505344211	Water Tap Fee	44,628	34,485	26,000	36,000	105,000	69,000	192%	CY projection
505344212	Misc Water Sales	29,903	25,636	25,927	23,000	26,000	3,000	13%	
505344215	Bad Debt Collection Fee	51	-	-	-	-	-		
505344230	Sewage Charges	1,903,800	2,115,675	2,188,055	2,456,000	2,383,500	(72,500)	-3%	CY projection + 5%
505344231	Sewer Tap Fees	88,517	84,250	109,000	105,000	175,000	70,000	67%	CY projection
505344255	Sewage Fees - Douglas Co	84,317	86,677	99,151	82,000	110,000	28,000	34%	CY projection
505344290	Late Fee	141,877	139,780	156,041	130,000	150,000	20,000	15%	CY projection
505344291	Connect Fee	62,728	70,410	47,140	50,000	60,000	10,000	20%	CY projection
505349300	Bad Check Fees	2,275	2,835	4,135	5,000	2,500	(2,500)	-50%	
<b>TOTAL - Charges for Services</b>		4,711,478	5,034,079	5,188,749	5,703,000	5,952,000	249,000	4%	
<b>INVESTMENT INCOME</b>									
505361000	Interest Revenue	17,358	1,692	-	-	8,000	8,000		
<b>TOTAL - Investment Income</b>		17,358	1,692	-	-	8,000	8,000		
<b>CONTRIBUTIONS</b>									
505371100	Contribution in Aid of Constructi	5,000	-	-	-	-	-		
<b>TOTAL - Contributions</b>		5,000	-	-	-	-	-		

		2013 Actuals	2014 Actuals	2015 Actuals	2016 Budget	Proposed 2017	\$ Change	% Change	Notes
<b>MISCELLANEOUS</b>									
505383000	Reimbursement - Damaged Prop	2,882	-	-	-		-		
505383100	Insurance Reimbursements		80,127	6,480	-		-		
505389000	Other Miscellaneous Revenue	24,473	21,239	9,439	5,000	5,000	-	0%	
<b>TOTAL - Miscellaneous</b>		<b>27,355</b>	<b>101,366</b>	<b>15,919</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>0%</b>	
<b>OTHER FINANCING SOURCES</b>									
505391130	Operating Transfer in SPLOST		-	-	-		-		
505391232	Operating Transfer in SPLOST		175,132	-	-		-		
505391401	Contribution from CDBG		500,000	-	-		-		
505391432	Capital Contribution SPLOST	712,872	-	264,443	-	644,000	644,000		SPLOST for debt service
505391435	Capital Contribution Cap Proj	48,994	-	-	-		-		
505391436	Capital Contribution VRPFA		-	-	-		-		
505392210	Sale of Assets	468,404	1,425	7,900	-		-		
<b>TOTAL - Other Financing Sources</b>		<b>1,230,271</b>	<b>676,557</b>	<b>272,343</b>	<b>-</b>	<b>644,000</b>	<b>644,000</b>		
<b>TOTAL WATER AND SEWER FUND</b>		<b>5,991,461</b>	<b>5,813,694</b>	<b>5,477,011</b>	<b>5,708,000</b>	<b>7,109,000</b>	<b>1,401,000</b>	<b>25%</b>	

## SANITATION & SOLID WASTE FUND

		2013 Actuals	2014 Actuals	2015 Actuals	2016 Budget	Proposed 2017	\$ Change	% Change	Notes
<b>CHARGES FOR SERVICES</b>									
540344110	Refuse Collection Charges	716,177	705,293	788,277	900,500	863,100	(37,400)	-4%	CY projection + 5%
540344111	Sanitation Fees - Douglas co	31,632	38,222	44,572	35,000	52,000	17,000	49%	CY projection
540344155	Douglas Co - Sanitation Fees	(171)	-	-	-		-		
540344190	Late Charge/Refuse	175	-	-	-		-		
<b>TOTAL - Charges for Services</b>		<b>747,813</b>	<b>743,515</b>	<b>832,849</b>	<b>935,500</b>	<b>915,100</b>	<b>(20,400)</b>	<b>-2%</b>	
<b>OTHER FINANCING SOURCES</b>									
540391130	Operating Transfer in		115,554	-	-		-		
<b>TOTAL - Other Financing Sources</b>		<b>-</b>	<b>115,554</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>TOTAL SOLID WASTE FUND</b>									
		<b>747,813</b>	<b>859,068</b>	<b>832,849</b>	<b>935,500</b>	<b>915,100</b>	<b>(20,400)</b>	<b>-2%</b>	

# Capital & Debt



## FIVE YEAR CAPITAL PLAN

Capital Projects	Source of Funds	2017 Requests	2018	2019	2020	2021
<b>Public Safety</b>						
Vehicles (3 replacement vehicles)	DSPLOST	120,000	120,000	120,000	120,000	120,000
Police Substation and Training Facility	DSPLOST		800,000			
Renovation and Improvement of Admin Bldg	DSPLOST			350,000		
<b>Total Public Safety</b>		<b>120,000</b>	<b>920,000</b>	<b>470,000</b>	<b>120,000</b>	<b>120,000</b>
<b>Parks, Recreation &amp; Leisure Services</b>						
Conners Road Passive Park/Firing Range	DSPLOST	500,000	250,000			
Stockmar Park Expansion	DSPLOST	50,000	50,000	49,999		
Pine Mt. Site Re-engineering	DSPLOST	150,000				
Air Conditioner for Gold Dust Gym	CSPLOST	135,000				
Resurface Tennis Courts at Gold Dust Park	CSPLOST	100,000				
Gold Dust Roof Replacement (Gym, Admin)	CSPLOST	250,000	175,000			
Ford F150 Truck	CSPLOST	21,500			22,575	
Spring Lake Remediation	CSPLOST	100,000	100,000	100,000	100,000	100,000
Vplex Ballfield Expansions	CSPLOST		75,000			
New Playground Equipment at Gold Dust Park	CSPLOST		50,000	50,000		
<b>Total Parks, Recreation &amp; Leisure Services</b>		<b>1,306,500</b>	<b>700,000</b>	<b>199,999</b>	<b>122,575</b>	<b>100,000</b>
<b>Public Works</b>						
Digital Repeater and 40 walkie talkies	CSPLOST	20,150				
Ford F150 Truck	CSPLOST			22,575		
Streets & Sidewalks - LMIG portion	LMIG	162,494	162,494	162,494	162,494	162,494
Streets & Sidewalks - 30% Match	GF	48,748	48,748	48,748	48,748	48,748
Streets & Sidewalks - Carroll SPLOST portion	CSPLOST	100,000	150,000	100,000	150,000	100,000
Streets & Sidewalks - Douglas SPLOST portion	DSPLOST	200,000	200,000	200,000	200,000	200,000
Streets & Sidewalks - North Loop	GF	503,247				
Mirror Lake Connector	CSPLOST	500,000	900,000	-		
F750 Dump Truck	CSPLOST		79,800			
DynaPac CC 1300 Roller	CSPLOST	54,000				
Joint City-County Project - Mirror Lake Pkwy	DSPLOST	300,000	500,000			
Joint City-County Project - Liberty Road	DSPLOST		150,000			
Joint City-County Project - Tyson Rd	DSPLOST			200,000		
Maintenance Truck (Streets)	CSPLOST		31,500			36,465

Capital Projects		Source of Funds	2017 Requests	2018	2019	2020	2021
	Stormwater Improvements	CSPLOST	50,000	75,000	75,000	75,000	75,000
	Maintenance Truck (Stormwater)	CSPLOST	30,000				
	<b>Total Public Works</b>		<b>1,968,640</b>	<b>2,297,543</b>	<b>808,818</b>	<b>636,243</b>	<b>622,708</b>
<b>Collection &amp; Distribution</b>							
	Hydrant Replacement Program	WS	20,000	20,000	20,000	20,000	20,000
	Large Meter Repair	WS	10,000	10,000	10,000	10,000	10,000
	Sewer Line Upgrades	WS	50,000	50,000	50,000	50,000	50,000
	Inspect, Repair, and Replace RPVs	WS	25,000	25,000	25,000	25,000	25,000
	Inspect and Replace Standpipes	WS	23,000	23,000	23,000	23,000	23,000
	Water and Sewer Pipeline - North Loop	CSPLOST	500,000				
	Water Pipeline Replacement - UF	WS	200,000	200,000	200,000	200,000	200,000
	Water Pipeline Replacement - SPLOST	CSPLOST	100,000	100,000	100,000	100,000	100,000
	Water Pipeline Replacement - CDBG	CDBG	500,000				
	Replace Maintenance Truck	WS			33,075		36,465
	Service Truck for 2 new employees	WS	63,500				
	Replace and Improve Water Supply & Distribution Pipes	DSPLOST		250,000	250,000	250,000	250,000
	Replace and Improve Lift Stations	DSPLOST	110,000	110,000	110,000	110,000	110,000
	<b>Total Collection &amp; Distribution</b>		<b>1,601,500</b>	<b>788,000</b>	<b>821,075</b>	<b>788,000</b>	<b>824,465</b>
<b>Water Treatment Plant</b>							
	Repair exterior building brick work, doors, windows & upstairs office	WS	175,000				
	Replace Truck	WS		20,850		22,000	
	Pretreatment Building (House Carbon Feeder)	DSPLOST		150,000			
	Valve and actuator replacements	WS	85,000				
	Improvements at dams	WS		300,000			
	Two Sludge Ponds	WS		250,000			
	<b>Total Water Treatment Plant</b>		<b>260,000</b>	<b>720,850</b>	<b>-</b>	<b>22,000</b>	<b>-</b>

## FIVE YEAR CAPITAL PLAN (continued)

Capital Projects	Source of Funds	2017 Requests	2018	2019	2020	2021
<b>Wastewater Treatment Plant</b>						
Pumps and Equipment	DSPLOST	120,000				
North Plant Filter Bypass	WS	70,250				
Maintenance Truck	DSPLOST	30,000				30,000
Debt Service	CSPLOST	644,000				
<b>Total Wastewater Plant</b>		<b>864,250</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,000</b>
<b>Solid Waste</b>						
F750 Dump Truck	CSPLOST	76,000				
Compactor Truck	CSPLOST	145,000				
<b>Total Solid Waste</b>		<b>221,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>GRAND TOTAL - CAPITAL PROJECTS</b>		<b>6,341,890</b>	<b>5,426,393</b>	<b>2,299,892</b>	<b>1,688,818</b>	<b>1,697,173</b>
<b>Total Sources</b>						
GF Budget	GF	551,996	48,748	48,748	48,748	48,748
Fund Balance	FB	-	-	-	-	-
SPLOST - Carroll	CSPLOST	2,825,650	1,736,300	447,575	447,575	411,465
SPLOST - Douglas	DSPLOST	1,580,000	2,580,000	1,279,999	680,000	710,000
LMIG	LMIG	162,494	162,494	162,494	162,494	162,494
CDBG	CDBG	500,000	-	-	-	-
W/S Budget	WS	721,750	898,850	361,075	350,000	364,465
<b>GRAND TOTAL - SOURCES</b>		<b>6,341,890</b>	<b>5,426,393</b>	<b>2,299,892</b>	<b>1,688,818</b>	<b>1,697,173</b>
		-	-	-	-	-



## DEBT SERVICE

FUND 285: VRPFA SPECIAL REVENUE		2013 ACTUALS	2014 ACTUALS	2015 ACTUALS	2016 BUDGET	2017 Requested Budget	% Change from 2016 Budget	NOTES
<b>SUPPLIES</b>								
	Small Equipment	5,422	6,600	-	-			
<b>TOTAL - Supplies</b>		<b>5,422</b>	<b>6,600</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>CAPITAL</b>								
	Capital Outlay - N WWTP	-	-	-	-			
<b>TOTAL - Capital</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>DEBT SERVICE</b>								
	Bond Principal Payments	-	-	490,000	240,000	245,000	2%	
	Interest - Bonds	-	1,713,009	865,588	1,465,987	1,461,138	0%	
	ISSUANCE COSTS	-	-	525,596	-	-		
<b>TOTAL - Debt Service</b>		<b>-</b>	<b>1,713,009</b>	<b>1,881,184</b>	<b>1,705,987</b>	<b>1,706,138</b>	<b>0%</b>	
<b>TRANSFERS</b>								
	Pay- refunded bd escrow agent	-	-	38,127,925	-	-		
<b>TOTAL - Other Costs</b>		<b>-</b>	<b>-</b>	<b>38,127,925</b>	<b>-</b>	<b>-</b>		
<b>TOTAL VRPFA SPECIAL REVENUE</b>		<b>5,422</b>	<b>1,719,609</b>	<b>40,009,109</b>	<b>1,705,987</b>	<b>1,706,138</b>	<b>0%</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	971,793.75
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	719,343.75
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>



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# Fund Expenditures



## GOVERNING BODY

GOVERNING BODY	2013 ACTUALS	2014 ACTUALS	2015 ACTUALS	2016 BUDGET	2017 Requested Budget	% Change from 2016 Budget	NOTES
<b>PERSONNEL</b>							
Regular employees	15,050	14,532	21,700	16,000	20,000	25%	Two Vacant Positions in 2016
Group Insurance	26,243	27,292	34,982	26,815	22,731	-15%	
Social Security FICA Contrib	891	1,034	1,518	1,530	1,530	0%	
Retirement Contribution	1,179	1,125	874	1,125	750	-33%	
Worker's compensation	908	836	222	500	500	0%	
<b>TOTAL - Personnel</b>	<b>44,270</b>	<b>44,819</b>	<b>59,295</b>	<b>45,970</b>	<b>45,511</b>	<b>-1%</b>	
<b>SERVICES</b>							
PROFESSIONAL	-	1,170	-	22,750	-	-100%	
Technical Services	1,302	-	-	2,500	-	-100%	
m/r equipment	19	-	-	-	-		
Rental of equipment and veh	-	-	180	500	500	0%	
Liability Insurance	68,536	84,882	121,515	99,500	99,500	0%	
Phone/Internet	1,053	-	-	-	-		
postage	(7)	81	149	75	75	0%	
Advertising	840	250	1,360	500	500	0%	
Printing and binding	40	18	604	100	100	0%	
Travel	2,149	4,677	2,083	5,500	5,500	0%	
Dues and fees	-	(500)	118	-	-		
Education and training	780	2,405	4,888	6,500	6,500	0%	
<b>TOTAL - Services</b>	<b>74,713</b>	<b>92,983</b>	<b>130,897</b>	<b>137,925</b>	<b>112,675</b>	<b>-18%</b>	
<b>SUPPLIES</b>							
Supplies	2,923	314	2,732	2,000	2,000	0%	
Food		-	-	2,500	2,500	0%	
Small Equipment		-	1,312	6,200	2,000	-68%	
<b>TOTAL - Supplies</b>	<b>2,923</b>	<b>314</b>	<b>4,044</b>	<b>10,700</b>	<b>6,500</b>	<b>-39%</b>	

<b>OTHER COSTS</b>							
PAYMENTS TO OTHER AGENCIES		-	-	1,000	1,000	0%	
Community Grant	-	-	-	-	15,000		\$4k Thomas Dorsey; \$4k Taste of VR
Dorsey Foundation		4,000	4,000	4,000	-	-100%	
CONTINGENCY		4,794	34,900	460	30,381	6505%	
<b>TOTAL - Other Costs</b>	<b>-</b>	<b>8,794</b>	<b>38,900</b>	<b>5,460</b>	<b>46,381</b>	<b>749%</b>	
<b>TOTAL GOVERNING BODY</b>	<b>121,906</b>	<b>146,910</b>	<b>233,136</b>	<b>264,555</b>	<b>211,067</b>	<b>-20%</b>	

## ADMINISTRATION

ADMINISTRATION	2013 ACTUALS	2014 ACTUALS	2015 ACTUALS	2016 BUDGET	2017 Requested Budget	% Change from 2016 Budget	NOTES
<b>PERSONNEL</b>							
Regular employees	461,437	528,485	612,908	705,534	879,863	25%	One new part-time position, pay parity
Vacation Pay	13,287	-	4,234	-	-		
Sick Leave Pay	9,233	-	2,814	-	-		
Overtime	792	689	663	1,200	800	-33%	
Group Insurance	49,037	101,361	126,965	201,516	198,239	-2%	
Social Security FICA Contrib	32,389	38,510	45,713	55,024	67,310	22%	One new position, pay parity
Retirement Contribution	28,875	38,874	29,568	40,808	38,172	-6%	Based on CY projection
50% Match for 457 Contrib	4,626	7,565	9,617	15,600	14,600	-6%	Based on CY projection
Worker's compensation	10,647	(79)	2,838	3,847	4,140	8%	Based on CY projection
other employee expenditures	8,255	13,833	2,777	300	-	-100%	
Car Allowance	-	-	420	7,200	7,200	0%	
<b>TOTAL - Personnel</b>	<b>618,577</b>	<b>729,238</b>	<b>838,517</b>	<b>1,031,028</b>	<b>1,210,324</b>	<b>17%</b>	
	-	-	-	-	-		
<b>SERVICES</b>							
Professional	106,951	93,398	243,768	147,705	224,000	52%	\$100k Comprehensive Master Plan; \$60k building inspections; \$53k Human Resource professional services (Peak Health, HRExpress, Applicant Tracking)
Douglas Co Tax Commissioner	12,631	4,146	(167)	5,750	4,250	-26%	
Carroll Co Tax Commissioner	52	2,489	4,847	4,250	4,250	0%	
PROFESSIONAL AUDITORS	15,036	10,040	35,500	28,500	29,000	2%	
Payroll Processing	-	-	-	22,000	20,000	-9%	
Legal Fees	56,202	86,251	19,454	120,000	100,000	-17%	
Technical Services	19,706	44,986	78,769	73,750	74,600	1%	
CASELLE LICENSING FEE	18,525	22,787	20,773	40,700	40,700	0%	
OFF-SITE SERVER	5,304	6,300	7,644	6,500	6,500	0%	
WEBSITE PROVIDER	450	1,800	12,725	5,000	12,800	156%	New website provider in 2016
Cleaning Service	875	-	-	8,550	14,600	71%	Expect to go out to bid for new service
Disposal	-	600	437	425	425	0%	
m/r buildings	21,153	14,562	7,336	7,630	32,030	320%	\$25k for maintenance at City Hall



m/r equipment	4,902	4,893	3,043	1,825	1,250	-32%	
m/r vehicles	9,293	2,713	2,686	2,900	2,300	-21%	
m/r grounds	5,946	5,584	763	-	800		
Rental of equipment and veh	20	50	50	6,050	500	-92%	
Liability Insurance	5,753	3,745	1,653	5,963	5,963	0%	
GIRMA CLAIM LOSS	-	-	3,200	-	-		
Phone/Internet	42,546	41,601	34,952	35,980	37,450	4%	
postage	32,013	34,624	34,590	35,500	35,650	0%	
Advertising	15,064	9,517	12,115	9,400	10,000	6%	
Printing and binding	3,498	7,271	10,141	9,500	12,500	32%	Based on CY projection
Travel	5,589	3,881	5,918	12,700	14,710	16%	Training more staff
Dues and fees	4,147	3,945	23,206	13,525	14,065	4%	
contribution to gma/dues	4,873	4,997	-	-	-		
Education and training	4,341	5,693	6,740	13,690	14,890	9%	Training more staff
Contract labor	57,702	47,813	33,745	5,000	5,000	0%	
Contract labor/Programs	-	-	-	-	5,000		
Pre-employment & Drug Testing	4,100	901	400	-	-		
Document Shredding	-	-	23	-	510		
Bank and CC Fees	17,463	37,490	44,378	45,500	39,000	-14%	
Additional Payroll Tax/Fees	-	-	5,106	-	-		
<b>TOTAL - Services</b>	<b>474,460</b>	<b>502,407</b>	<b>653,793</b>	<b>656,343</b>	<b>777,743</b>	<b>18%</b>	
	-	-	-	-	-		
<b>SUPPLIES</b>							
Supplies	21,604	29,952	27,546	22,950	32,450	41%	\$10k to update holiday equipment, banners, trash cans for Main Street
Natural Gas	1,649	2,150	1,866	2,150	2,175	1%	
Electricity	32,783	12,791	18,367	20,100	24,139	20%	Based on CY projection
Gasoline/diesel	3,574	6,490	5,217	5,200	4,900	-6%	
Food	-	57	684	1,000	1,000	0%	
Books and periodicals	624	1,465	10,745	750	-	-100%	
Small Equipment	14,881	11,604	14,618	19,314	5,470	-72%	
UNIFORMS	-	172	1,817	1,800	1,600	-11%	
<b>TOTAL - Supplies</b>	<b>75,115</b>	<b>64,681</b>	<b>80,860</b>	<b>73,264</b>	<b>71,734</b>	<b>-2%</b>	

## ADMINISTRATION (continued)

<b>INTERFUND</b>							
SELF FUNDED CLAIMS	3,271	-	1,027	12,500	5,000	-60%	
<b>TOTAL - Interfund</b>	<b>3,271</b>	<b>-</b>	<b>1,027</b>	<b>12,500</b>	<b>5,000</b>	<b>-60%</b>	
	-	-	-	-	-		
<b>OTHER COSTS</b>							
Payment to other agencies	-	-	-	-	-		
TAX COMMISSIONER	25,773	36,524	37,474	37,820	39,000	3%	
Carroll Tomorrow	25,000	25,000	25,000	50,000	50,000	0%	
DDA Operations	16,148	22,860	110	-	-		
Historic Preservation	-	-	3,367	6,000	3,000	-50%	
Rise-N-Shine	-	-	-	-	900		
Dorsey Foundation Sponsorship	4,000	-	-	-	-		
Toilet Rebate Program	-	-	-	-	100		
Bad Debt - Property Taxes	-	-	40,159	-	10,000		Wasn't budgeted in 2015/2016
Bad Debt - Utility Payments	39,574	52,330	32,222	14,450	20,000	38%	Not as much needed in 2016
<b>TOTAL - Other Costs</b>	<b>110,495</b>	<b>136,714</b>	<b>138,332</b>	<b>108,270</b>	<b>123,000</b>	<b>14%</b>	
	-	-	-	-	-		
<b>TOTAL ADMINISTRATION</b>	<b>1,281,919</b>	<b>1,433,039</b>	<b>1,712,530</b>	<b>1,911,386</b>	<b>2,173,087</b>	<b>14%</b>	



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## JUDICIAL

JUDICIAL		2013 ACTUALS	2014 ACTUALS	2015 ACTUALS	2016 BUDGET	2017 Requested Budget	% Change from 2016 Budget	NOTES
<b>PERSONNEL</b>								
✓	Regular employees	32,151	32,789	23,616	32,510	35,529	9%	
✓	Vacation Pay	-	-	-	-			
✓	Sick Leave Pay	-	-	-	-			
✓	Overtime	-	-	-	5,000	2,500	-50%	
✓	Group Ins	5,232	7,262	4,622	5,988	7,470	25%	
✓	Social Security FICA Contrib	2,434	2,505	1,803	2,487	2,718	9%	
✓	Retirement Contribution	2,477	2,533	1,747	2,438	1,776	-27%	
✓	Worker's compensation	96	92	47	100	100	0%	
<b>TOTAL - Personnel</b>		<b>42,389</b>	<b>45,181</b>	<b>31,836</b>	<b>48,523</b>	<b>50,093</b>	<b>3%</b>	
<b>SERVICES</b>								
✓	Professional Services	33,000	15,000	1,000	-			
✓	PUBLIC DEFENDER	4,793	2,140	1,590	1,850	1,850	0%	
✓	Judge	-	21,000	35,000	40,000	36,000	-10%	
✓	Judge - ProTem	-	-	-	-	18,000		New regulations
✓	Solicitor	15,407	14,868	15,913	15,400	15,400	0%	
✓	SPANISH INTERPRETER	1,106	880	691	1,300	1,500	15%	
✓	Professional Services	50	-	-	-			
✓	Technical	-	-	-	-	18,000		Courtware Solutons (from Contract Labor)
	m/r buildings	-	90	3,788	1,000	1,000	0%	
	m/r equipment	250	-	-	500	500	0%	
	Liability Insurance	266	166	-	350	350	0%	
	Phone/Internet	851	776	919	800	800	0%	
	postage	78	-	-	-			
	Printing and binding	-	84	199	200	300	50%	
	Travel	48	-	318	1,000	1,000	0%	
✓	Dues and fees	70	45	225	950	950	0%	Court Clerk Association
	Education and training	837	450	-	500	500	0%	Judge October meeting

Contract labor	21,324	10,338	16,036	9,000	21,000	133%	3 part time baliffs charged from PD
BANK/CC FEES & ANALYSIS CHGES	-	6,740	3,326	5,600	3,500	-38%	Based on 2015 actuals and 2016 ytd
<b>TOTAL - Services</b>	<b>78,080</b>	<b>72,576</b>	<b>79,004</b>	<b>78,450</b>	<b>120,650</b>	<b>54%</b>	
<b>SUPPLIES</b>							
Supplies	13	75	16	1,150	300	-74%	Based on prior year history....
Natural Gas	576	-	-	500		-100%	
Electricity	7,467	107	644	2,900	600	-79%	Based on current ytd
Small Equipment	-	-	6,830	1,000		-100%	
Uniforms	-	-	-	-	125		
<b>TOTAL - Supplies</b>	<b>8,056</b>	<b>182</b>	<b>7,491</b>	<b>5,550</b>	<b>1,025</b>	<b>-82%</b>	
<b>OTHER COSTS</b>							
ga crime victims emergency fd	14,650	558	-	2,000		-100%	Change in accounting
JOSHUA'S LAW SB226	10,327	4,465	-	6,000		-100%	
victims assistance fund	-	2,765	-	8,000		-100%	
spinal injury trust fund	2,187	810	-	1,600		-100%	
peace officers a&b fund	19,242	16,846	-	20,000		-100%	
ocga 42-8-34/probation fees	1,677	699	-	1,000		-100%	
PEACE OFFICER TRAINING FUND	25,993	24,008	-	26,000		-100%	
POPIDF-OCGA 15-21-73	30,992	27,907	-	30,000		-100%	
bond refunds	28,150	12,145	-	12,000		-100%	
COUNTY DRUG ABUSE	13,571	8,540	-	10,000		-100%	
<b>TOTAL - Other Costs</b>	<b>146,790</b>	<b>98,742</b>	<b>-</b>	<b>116,600</b>	<b>-</b>	<b>-100%</b>	
<b>TOTAL JUDICIAL</b>	<b>275,316</b>	<b>216,681</b>	<b>118,330</b>	<b>249,123</b>	<b>171,768</b>	<b>-31%</b>	

## PUBLIC SAFETY

PUBLIC SAFETY		2013 ACTUALS	2014 ACTUALS	2015 ACTUALS	2016 BUDGET	2017 Requested Budget	% Change from 2016 Budget	NOTES
<b>PERSONNEL</b>								
Regular employees		1,594,619	1,815,691	1,836,717	2,063,243	2,162,460	5%	Pay parity
Vacation Pay		60,751	-	21,995	-	-		
Sick Leave Pay		27,629	-	19,422	-	-		
Overtime		24,503	28,170	28,165	49,250	24,000	-51%	Based on CY projections
Group Insurance		344,137	435,729	434,550	523,326	532,274	2%	
Social Security FICA Contrib		136,962	119,686	139,605	161,525	167,035	3%	One requested position
Retirement Contribution		125,401	137,932	98,041	105,073	107,290	2%	Based on CY projections
50% Match for 457 Contrib		9,065	8,503	8,626	12,000	10,000	-17%	
Worker's compensation		47,380	49,292	61,820	50,000	50,000	0%	
other employee expenditures		-	248	469	-	-		
<b>TOTAL - Personnel</b>		<b>2,370,448</b>	<b>2,595,251</b>	<b>2,649,409</b>	<b>2,964,419</b>	<b>3,053,058</b>	<b>3%</b>	
		-	-	-	-	-		
<b>SERVICES</b>								
Professional		3,584	3,167	1,726	5,500	2,000	-64%	
Technical		108	70	-	750	16,250	2067%	Blue Group, \$15k data storage
Cleaning Service		-	-	-	10,000	12,000	20%	Expect to go out to bid for new service
m/r buildings		5,452	14,613	9,233	17,500	50,000	186%	Maint HVAC, Pest Control, Other Misc, Revamp Reception \$10k; Additional \$25k for m/r Police Dept
m/r equipment		41,983	40,002	15,183	25,000	25,800	3%	Synergistics, Carrollton Office Equip
m/r vehicles		51,286	49,606	70,155	72,500	50,000	-31%	Newer vehicles in fleet
Liability Insurance		41,870	46,501	43,044	46,000	46,000	0%	
Phone/Internet		45,115	35,962	38,196	41,000	60,800	48%	Includes WARRS \$22,000
postage		1,944	3,112	1,902	1,900	1,000	-47%	
Advertising		120	-	-	200	-	-100%	No advertising in 2016
Printing and binding		1,102	3,266	1,374	2,500	2,000	-20%	
Travel		10,835	8,255	5,737	7,363	6,000	-19%	Increase training
Dues and fees		3,213	5,576	22,241	10,300	10,500	2%	
Education and training		3,073	3,518	4,795	6,875	8,500	24%	Increase training
Contract labor		927	960	8,915	3,000	3,000	0%	

DRUG TESTING	-	-	1,073	500	450	-10%	
PREEMPLOYMENT PHYSICALS	-	-	-	1,500	550	-63%	
Document Shredding	-	-	-	1,500	1,200	-20%	
BANK/CC FEES & ANALYSIS CHGES	684	-	21	-	-		
<b>TOTAL - Services</b>	<b>211,297</b>	<b>214,607</b>	<b>223,595</b>	<b>253,888</b>	<b>296,050</b>	<b>17%</b>	
	-	-	-	-	-		
<b>SUPPLIES</b>							
Supplies	42,166	39,921	37,992	26,360	24,250	-8%	\$1,250 for staff appreciation
Natural Gas	1,150	4,215	2,239	2,250	1,750	-22%	
Electricity	17,678	21,084	25,083	18,000	18,000	0%	
Bottled Gas/Propane	-	-	-	15,000	9,000	-40%	Based on 2016 YTD
Gasoline/diesel	97,927	89,745	66,217	50,000	46,350	-7%	Based on 2016 YTD
Food	-	-	102	500	500	0%	
Books and periodicals	877	436	437	500	500	0%	
Small Equipment	28,044	36,320	39,237	45,900	45,500	-1%	Based on current year & new position
UNIFORMS	13,990	9,967	21,584	19,600	16,900	-14%	Based on 2016 YTD
Police Supplies	-	-	-	10,040	12,000	20%	Based on current year trend
Awards	-	-	-	3,110	1,500	-52%	
Shop with a Cop	-	-	12,000	-	-		
<b>TOTAL - Supplies</b>	<b>201,831</b>	<b>201,688</b>	<b>204,891</b>	<b>191,260</b>	<b>176,250</b>	<b>-8%</b>	
	-	-	-	-	-		
<b>INTERFUND</b>							
SELF FUNDED CLAIMS	2,310	927	4,970	5,000	5,000	0%	
<b>TOTAL - Interfund</b>	<b>2,310</b>	<b>927</b>	<b>4,970</b>	<b>5,000</b>	<b>5,000</b>	<b>0%</b>	
<b>OTHER COSTS</b>							
Intergovernmental	46,239	38,205	355,907	378,070	378,070	0%	Fire, Custody of Prisoners
Payments to Other Agencies	-	-	59,801	60,000	60,000	0%	Animal Control
<b>TOTAL - Other Costs</b>	<b>46,239</b>	<b>38,205</b>	<b>415,709</b>	<b>438,070</b>	<b>438,070</b>	<b>0%</b>	
	-	-	-	-	-		
<b>TOTAL PUBLIC SAFETY</b>	<b>2,832,114</b>	<b>3,054,698</b>	<b>3,498,641</b>	<b>3,852,637</b>	<b>3,968,428</b>	<b>3%</b>	

## PUBLIC WORKS

PUBLIC WORKS	2013 ACTUALS	2014 ACTUALS	2015 ACTUALS	2016 BUDGET	2017 Requested Budget	% Change from 2016 Budget	NOTES
<b>PERSONNEL</b>							
Regular employees	331,979	444,150	320,072	451,291	622,823	38%	One full-time and five part-time positions requested
Vacation Pay	12,660	-	2,601	-	-		
Sick Leave Pay	11,539	-	1,566	-	-		
Overtime	1,600	4,105	1,138	6,500	4,200	-35%	Addition of positions
Group Insurance	60,493	102,708	96,652	121,412	148,296	22%	One full-time and three part-time positions requested
Social Security FICA Contrib	28,003	30,043	23,380	35,174	47,646	35%	One full-time and three part-time positions requested
Retirement Contribution	23,268	34,394	16,121	26,984	29,127	8%	Based on CY projections
50% Match for 457 Contrib	1,693	2,073	1,151	3,700	700	-81%	Based on CY projections
Unemployment insurance	-	-	-	-	-		
Worker's compensation	24,663	22,802	11,763	17,850	17,800	0%	
<b>TOTAL - Personnel</b>	<b>505,216</b>	<b>645,675</b>	<b>474,444</b>	<b>662,912</b>	<b>870,592</b>	<b>31%</b>	
	-	-	-	2,000	-		
<b>SERVICES</b>							
Professional	133,704	14,660	6,145	22,000	35,000	59%	\$25k Arborist
Technical	101	40	-	-	-		
Repairs and maintenance	2,006	13,471	-	-	-		
m/r buildings	5,648	10,276	15,370	19,000	41,000	116%	\$25k for Avanti building maintenance
m/r equipment	26,482	61,771	23,653	47,000	28,500	-39%	
m/r vehicles	24,846	55,641	24,148	30,000	22,500	-25%	Aging fleet
M/R ROAD R/W	15,176	30,802	12,958	25,000	30,000	20%	Based on CY projections
M/R GROUNDS	2,100	3,127	3,512	13,500	750	-94%	
Rental of equipment and veh	441	3,800	-	1,500	1,000	-33%	
Liability Insurance	13,096	9,778	10,338	14,100	16,100	14%	Based on CY actuals
Phone/Internet	14,771	14,909	16,268	15,500	10,006	-35%	Remove some landlines
postage	100	395	298	450	450	0%	
Printing and binding	1,044	898	397	1,100	3,500	218%	Maps and blueprints
Travel	256	-	28	3,300	3,300	0%	



Dues and Fees	-	-	-	2,000	800	-60%	
Education and training	565	1,394	823	3,250	6,750	108%	CDL classes, and safety classes; increase training for employees
Contract Labor	23,402	30,949	28,268	32,960	31,000	-6%	Long Term Quality Monitoring and Biological assessments of streams per EPD
Gov Deals Charge	-	1,932	2,532	-	1,500		
Pre-employment & Drug Testing	1,066	-	490	390	685	76%	Requested positions
Document Shredding	-	-	2	100	30	-70%	
Inmate Crews	46,500	130,781	116,250	145,350	152,000	5%	DCSO Work Detail Crew, Two Carroll County Crews
<b>TOTAL - Services</b>	<b>311,304</b>	<b>384,626</b>	<b>261,478</b>	<b>376,500</b>	<b>384,871</b>	<b>2%</b>	
	0	-	-	-	-		
<b>SUPPLIES</b>							
Supplies	19,706	26,371	33,282	12,050	7,400	-39%	moving to operating supplies
Natural Gas	-	140	108	700	400	-43%	based on 2016 ytd
Electricity	59,326	92,969	83,172	107,000	78,500	-27%	
Street Lighting	228,582	219,840	238,992	225,000	225,000	0%	
Gasoline/diesel	38,038	37,122	25,230	2,500	22,000	780%	based on 2016 ytd
Food	-	531	-	300	300	0%	
Small Equipment	1,007	4,663	18,078	22,300	20,700	-7%	New chainsaws, pavement saws, compactor
UNIFORMS	2,712	2,566	4,858	7,000	5,000	-29%	based on 2016 ytd
Operating Supplies	-	-	-	20,000	27,000	35%	Based on CY projections
<b>TOTAL - Supplies</b>	<b>349,371</b>	<b>384,201</b>	<b>403,720</b>	<b>396,850</b>	<b>386,300</b>	<b>-3%</b>	
	-	-	-	-	-		
<b>INTERFUND</b>							
CLAIMS	-	-	10,497	2,500	5,000	100%	
<b>TOTAL - Interfund</b>	<b>-</b>	<b>-</b>	<b>10,497</b>	<b>2,500</b>	<b>5,000</b>	<b>100%</b>	
	-	-	-	-	-		
<b>OTHER COSTS</b>							
Tag & Title Fees	-	161	13	-	615		
Payment to other agencies	-	-	-	5,000	-	-100%	removed - no activity
<b>TOTAL - Other Costs</b>	<b>-</b>	<b>161</b>	<b>13</b>	<b>5,000</b>	<b>615</b>	<b>-88%</b>	
	-	-	-	-	-		
<b>TOTAL PUBLIC WORKS</b>	<b>1,165,892</b>	<b>1,414,664</b>	<b>1,150,152</b>	<b>1,443,762</b>	<b>1,647,378</b>	<b>14%</b>	

## PARKS & RECREATION

PARKS & RECREATION		2013 ACTUALS	2014 ACTUALS	2015 ACTUALS	2016 BUDGET	2017 Requested Budget	% Change from 2016 Budget	NOTES
<b>PERSONNEL</b>								
Regular employees		382,500	204,626	363,107	533,433	508,899	-5%	
Vacation Pay		12,364	-	1,925	-	-		
Sick Leave Pay		10,280	-	1,105	-	-		
Seasonal/Temporary Employees		118,460	72,014	64,715	46,000	45,000	-2%	
Overtime		2,856	219	730	3,000	4,000	33%	
Group Insurance		65,649	48,087	61,375	80,725	96,584	20%	Health Insurance cost increase
Social Security FICA Contrib		42,216	16,026	32,060	46,797	38,931	-17%	
Retirement Contribution		26,664	12,408	18,706	34,429	25,445	-26%	
50% Match for 457 Contrib		2,387	1,072	1,564	1,800	1,800	0%	
Unemployment Insurance		-	1,990	-	2,000	-	-100%	
Worker's compensation		11,595	6,272	9,825	10,500	8,500	-19%	
<b>TOTAL - Personnel</b>		<b>674,972</b>	<b>362,715</b>	<b>555,112</b>	<b>758,684</b>	<b>729,158</b>	<b>-4%</b>	
<b>SERVICES</b>								
PROFESSIONAL		-	231	-	10,000	14,776	48%	\$1,500 for mural restoration
Technical		-	495	-	3,000	1,500	-50%	Based on 2015 actuals
Cleaning Service		-	-	-	-	20,000		Cleaning for Gold Dust
Disposal		-	-	3,406	6,000	4,000	-33%	
m/r buildings		45,460	92,276	25,738	51,112	100,000	96%	\$25k m/r for Gold Dust; \$25k m/r for Vplex; \$50k for other repairs
m/r equipment		13,135	27,788	14,591	23,000	21,000	-9%	
m/r vehicles		3,790	10,252	9,520	10,250	10,250	0%	
M/R GROUNDS		64,400	56,995	64,040	70,000	58,000	-17%	Based on CY actuals
Rental of railroad property		-	-	6,151	-	6,000		Railroad Park
Rental of equipment and veh		3,430	2,234	4,754	1,500	1,000	-33%	
Liability Insurance		9,292	9,026	4,890	7,750	7,750	0%	
Phone/Internet		32,973	27,563	24,994	28,000	23,000	-18%	
postage		869	510	414	500	500	0%	
Advertising		19,934	5,628	4,798	8,700	1,000	-89%	
Printing and binding		3,106	12,372	7,661	5,000	1,600	-68%	
Travel		3,163	5,539	411	3,500	3,500	0%	

## PARKS & RECREATION (continued)

Dues and fees	16,439	2,811	17,557	19,400	15,500	-20%	
Education and training	7,269	2,947	728	3,000	3,000	0%	
Hospitality	-	-	-	5,000	-	-100%	
Contract labor	170,631	98,006	190,257	201,300	5,000	-98%	Split out Contract labor
CONTRACT LABOR/Class Instruct	-	-	-	-	40,000		Split out Contract labor
CONTRACT LABOR/SPORTS	-	-	-	-	40,000		Split out Contract labor
SANITATION	-	7,374	1,848	-	-		
Preemployment & Drug Testing	-	-	1,320	2,400	2,500	4%	
boot camp/work detail	93,000	23,250	-	-	-		
BANK/CC FEES & ANALYSIS CHGES	1,433	2,144	2,931	3,500	5,000	43%	Based on CY projections, addition of Rec1
<b>TOTAL - Services</b>	<b>488,323</b>	<b>387,441</b>	<b>386,009</b>	<b>467,112</b>	<b>384,876</b>	<b>-18%</b>	
	-	-			-		
<b>SUPPLIES</b>							
Supplies	166,916	10,129	144,139	5,500	5,250	-5%	\$1,250 for staff appreciation
SPECIAL EVENT SUPPLIES	-	10,518	265	-	-		
Natural Gas	9,494	12,049	10,370	12,100	13,000	7%	Based on CY projections
Electricity	128,509	147,202	104,552	151,000	110,000	-27%	Based on CY projections
Gasoline/diesel	31,223	26,054	16,694	20,000	20,000	0%	
Food/Gift Shop	-	606	-	700	700	0%	
Small Equipment	13,478	16,520	52,002	22,200	15,000	-32%	
UNIFORMS	104	719	1,042	1,900	1,500	-21%	
Operating Supplies	-	-	-	125,000	125,000	0%	
<b>TOTAL - Supplies</b>	<b>349,724</b>	<b>223,796</b>	<b>329,063</b>	<b>338,400</b>	<b>290,450</b>	<b>-14%</b>	
	-	-	-	-	-		
<b>INTERFUND</b>							
Self Funded Claims	-	-	12,500	2,500	5,000	100%	
<b>TOTAL - Interfund</b>	<b>-</b>	<b>-</b>	<b>12,500</b>	<b>2,500</b>	<b>5,000</b>	<b>100%</b>	
<b>OTHER COSTS</b>							
Refunds	-	4,702	-	-	-		
<b>TOTAL - Other Costs</b>	<b>-</b>	<b>4,702</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>TOTAL PARKS, RECREATION &amp; LEI</b>	<b>1,513,019</b>	<b>978,654</b>	<b>1,282,684</b>	<b>1,566,696</b>	<b>1,409,484</b>	<b>-10%</b>	

## RECREATION EVENTS

RECREATION EVENTS		2013 ACTUALS	2014 ACTUALS	2015 ACTUALS	2016 BUDGET	2017 Requested Budget	% Change from 2016 Budget	NOTES
<b>SERVICES</b>								
✓	PROFESSIONAL					2,000		Split out events from Recreation
✓	Technical					2,000		Split out events from Recreation
✓	Rental of equipment and veh					5,750		Split out events from Recreation
✓	postage							
✓	Advertising					7,000		Split out events from Recreation
✓	Printing and binding							
✓	Travel							
✓	Dues and fees							
✓	Hospitality					2,000		Split out events from Recreation
✓	Contract labor							
✓	Contractors/Programs/Events					88,000		Split out events from Recreation
<b>TOTAL - Services</b>		-	-	-	-	<b>106,750</b>		
<b>SUPPLIES</b>								
✓	Supplies					3,500		Split out events from Recreation
✓	Electricity					1,500		Split out events from Recreation
✓	FOOD/CONCESSION							
✓	Small Equipment					7,500		Split out events from Recreation
✓	Operating Supplies							
<b>TOTAL - Supplies</b>		-	-	-	-	<b>12,500</b>		
<b>TOTAL RECREATION</b>		-	-	-	-	<b>119,250</b>		



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## PINE MOUNTAIN GOLD MUSEUM

PINE MOUNTAIN GOLD MUSEUM		2013 ACTUALS	2014 ACTUALS	2015 ACTUALS	2016 BUDGET	2017 Requested Budget	% Change from 2016 Budget	NOTES
<b>PERSONNEL</b>								
	Regular employees	44,196	83,330	102,599	113,757	125,521	10%	Requested upgrade from part-time to full-time for one position
	Vacation Pay	1,454	-	3,932	-			
	Sick Leave Pay		-	303	-			
	Overtime	2,645	2,053	1,304	1,750	1,300	-26%	
	Group Insurance	6,984	10,112	10,313	16,974	32,241	90%	
	Social Security FICA Contrib	3,816	5,696	8,054	9,685	9,602	-1%	
	Retirement Contribution	3,480	5,733	4,506	2,607	5,067	94%	
	50% Match for 457 Contrib		-	-	-			
	Worker's compensation	212	209	1,293	1,200	1,200	0%	
<b>TOTAL - Personnel</b>		<b>62,786</b>	<b>107,133</b>	<b>132,304</b>	<b>145,973</b>	<b>174,932</b>	<b>20%</b>	
<b>SERVICES</b>								
	Technical Services	4,158	-	-	-			
	m/r buildings	1,993	11,023	2,825	3,000	27,500	817%	\$25k m/r of Gold Museum
	m/r equipment	305	14,326	4,239	20,000	15,000	-25%	
	m/r vehicles	20	631	1,528	4,500	2,500	-44%	
	M/R GROUNDS	449	16,382	6,744	7,500	7,500	0%	
	Rental of equipment and veh	356	-	-	300	300	0%	
	Liability Insurance	2,982	1,853	1,388	2,000	2,000	0%	
	Phone/Internet	12,250	11,222	11,065	10,000	10,000	0%	
	postage	17	430	214	350	350	0%	
	Advertising	1,810	4,184	7,975	5,000	4,000	-20%	
	Printing and binding	1,864	3,855	1,303	1,500	1,500	0%	
	Travel	1,561	774	649	750	750	0%	
	Dues and fees	993	2,019	2,014	1,500	1,000	-33%	
	Education and training	32	85	50	500	500	0%	
	Contract labor	2,888	1,520	25,458	12,500		-100%	
	Contract Labor/Programs	-	-	-	-	27,000		Halloween and Christmas Train
	Pre-employment physicals	-	-	100	-			
	BANK/CC FEES & ANALYSIS CHGES	804	3,225	2,855	3,000	3,000	0%	
<b>TOTAL - Services</b>		<b>32,481</b>	<b>71,529</b>	<b>68,405</b>	<b>72,400</b>	<b>102,900</b>	<b>42%</b>	

## PINE MOUNTAIN GOLD MUSEUM (continued)

<b>SUPPLIES</b>							
Supplies	8,655	28,955	29,057	17,500	2,000	-89%	
SPECIAL EVENT SUPPLIES	-	-	12,500	-	-		
Water/Sewerage	-	60	-	-			
Natural Gas	12,835	-	-	-			
Electricity	1,545	14,199	11,660	12,000	12,000	0%	
Gasoline/diesel	29,263	3,443	2,378	2,000	2,000	0%	
Concession/Gift Shop	-	58,767	41,761	24,500	35,000	43%	
UNIFORMS	-	223	11	100		-100%	
Operating Supplies	-	-	-	-	30,000		
<b>TOTAL - Supplies</b>	<b>52,298</b>	<b>105,647</b>	<b>97,367</b>	<b>56,100</b>	<b>81,000</b>	<b>44%</b>	
	-						
<b>INTERFUND</b>							
CLAIMS	-	-	-	-			
<b>TOTAL - Interfund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>TOTAL PINE MOUNTAIN</b>	<b>147,565</b>	<b>284,308</b>	<b>298,076</b>	<b>274,473</b>	<b>358,832</b>	<b>31%</b>	

## SENIOR CENTER

SENIOR CENTER		2013 ACTUALS	2014 ACTUALS	2015 ACTUALS	2016 BUDGET	2017 Requested Budget	% Change from 2016 Budget	NOTES
<b>PERSONNEL</b>								
✓	Regular employees	80,236	90,721	90,838	98,848	109,067	10%	
✓	Vacation Pay	1,895	-	144	-			
✓	Sick Leave Pay	3,842	-	221	-			
✓	Overtime	-	-	23	50		-100%	
✓	Group Insurance	9,275	13,691	8,990	9,061	7,494	-17%	
✓	Social Security FICA Contrib	7,016	6,141	6,961	7,891	8,344	6%	
✓	Retirement Contribution	4,531	4,984	3,519	4,984	3,525	-29%	
✓	50% Match for 457 Contrib		-	-	-			
✓	Worker's compensation	2,131	1,254	1,721	1,700	1,500	-12%	
<b>TOTAL - Personnel</b>		<b>108,926</b>	<b>116,790</b>	<b>112,486</b>	<b>122,534</b>	<b>129,930</b>	<b>6%</b>	
<b>SERVICES</b>								
✓	PROFESSIONAL	-	2,629	-	-			
✓	Repairs and maintenance		-	1,159	-			
✓	M/R Equipment	-	820	204	2,500	1,000	-60%	
✓	m/r vehicles	764	120	2,602	1,000	1,000	0%	
✓	Liability Insurance	1,693	1,476	1,190	1,000	1,000	0%	
✓	Phone/Internet	4,615	4,268	3,769	3,700	3,800	3%	
✓	postage	86	120	143	200	150	-25%	
✓	Cable TV	-	-	933	1,000	1,000	0%	
✓	Travel	-	-	-	150		-100%	
✓	Dues and fees	22	15	40	-			
✓	Education and training	-	-	100	-			
✓	Contract labor	-	-	-	1,500		-100%	
✓	Pre-employment physicals	-	-	140	-			
<b>TOTAL - Services</b>		<b>7,181</b>	<b>9,448</b>	<b>10,280</b>	<b>11,050</b>	<b>7,950</b>	<b>-28%</b>	



## SENIOR CENTER (continued)

<b>SUPPLIES</b>							
Supplies	5,095	5,394	9,394	4,500	4,500	0%	
Gasoline/diesel	2,595	2,217	1,539	1,500	1,500	0%	
Food	58,699	63,464	62,036	70,500	75,000	6%	
Small Equipment	-	-	-	1,300	1,000	-23%	
Uniforms	-	-	-	-	-		
<b>TOTAL - Supplies</b>	<b>66,390</b>	<b>71,075</b>	<b>72,970</b>	<b>77,800</b>	<b>82,000</b>	<b>5%</b>	
<b>INTERFUND</b>							
Self Funded Claims		-	-	-			
<b>TOTAL - Interfund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>TOTAL SENIOR CENTER</b>	<b>182,496</b>	<b>197,314</b>	<b>195,735</b>	<b>211,384</b>	<b>219,880</b>	<b>4%</b>	

## LIBRARY

LIBRARY	2013 ACTUALS	2014 ACTUALS	2015 ACTUALS	2016 BUDGET	2017 Requested Budget	% Change from 2016 Budget	NOTES
<b>PERSONNEL</b>							
Regular employees	138,553	190,198	193,964	205,598	254,641	24%	Two requested part time positions and one requested upgrade from part-time to full-time
Vacation Pay	5,475	-	2,020	-			
Sick Leave Pay	-	-	1,628	-			
Overtime	947	421	1,381	1,000		-100%	
Group Insurance	29,246	47,778	48,977	59,060	67,194	14%	
Social Security FICA Contrib	11,538	13,302	14,628	15,728	19,480	24%	
Retirement Contribution	8,487	9,728	6,648	13,757	10,966	-20%	
50% Match for 457 Contrib	384	787	411	800	500	-38%	
Worker's compensation	530	502	621	500	500	0%	
<b>TOTAL - Personnel</b>	<b>195,159</b>	<b>262,715</b>	<b>270,278</b>	<b>296,444</b>	<b>353,280</b>	<b>19%</b>	
<b>SERVICES</b>							
PROFESSIONAL	1,240	724	350	500	1,000	100%	
Technical	-	100	610	750		-100%	
Cleaning Service		-	-	7,000	18,000	157%	Increase in building sq ft
Repairs and maintenance		-	576	-			
m/r buildings	6,477	10,764	6,113	2,500	1,000	-60%	
m/r equipment	311	670	506	2,500	1,000	-60%	
m/r vehicles		-	219	-			
M/R GROUNDS	800	608	601	1,000	1,000	0%	
Liability Insurance	1,601	1,079	-	2,500		-100%	
Phone/Internet	10,868	10,077	9,477	12,000	14,000	17%	
postage	96	-	722	1,000	1,000	0%	
Advertising	250	48	-	500	500	0%	
Printing and binding	867	1,292	1,491	1,500	1,500	0%	
Travel	415	1,066	840	3,500	1,500	-57%	
Dues and fees	148	279	345	500	500	0%	
Education and training	-	199	355	1,000	1,000	0%	
Contract labor	5,117	795	6,418	5,000	8,000	60%	Interior Finishing

## LIBRARY (continued)

✓ DRUG TESTING	-	-	100	100	100	0%	
✓ PREPLACEMENT PHYSICAL	-	-	-	-	100		
<b>TOTAL - Services</b>	<b>28,190</b>	<b>27,701</b>	<b>28,723</b>	<b>41,850</b>	<b>50,200</b>	<b>20%</b>	
<b>SUPPLIES</b>							
✓ Supplies	10,318	8,781	14,340	12,000	13,000	8%	
✓ Natural Gas	-	-	-	200		-100%	
✓ Electricity	9,007	8,823	8,920	15,000	27,000	80%	Building size increase
✓ Food	-	-	2,000	3,000	2,000	-33%	
✓ Books and periodicals	44,413	447	1,245	35,300	30,000	-15%	
✓ Small Equipment	5,335	1,262	630	11,000	2,000	-82%	
✓ UNIFORMS	3,037	3,748	5,721	4,500	4,500	0%	
<b>TOTAL - Supplies</b>	<b>72,110</b>	<b>23,061</b>	<b>32,855</b>	<b>81,000</b>	<b>78,500</b>	<b>-3%</b>	
<b>INTERFUND</b>							
✓ Unfunded Claims	-	646	-	-			
<b>TOTAL - Interfund</b>	<b>-</b>	<b>646</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>TOTAL LIBRARY</b>	<b>295,459</b>	<b>314,124</b>	<b>331,857</b>	<b>419,294</b>	<b>481,980</b>	<b>15%</b>	



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## FEDERAL SEIZURES FUND

FUND 210: FEDERAL SEIZURES		2013 ACTUALS	2014 ACTUALS	2015 ACTUALS	2016 BUDGET	2017 Requested Budget	% Change from 2016 Budget	NOTES
<b>CAPITAL</b>								
	Firing Range			-	-			
	Vehicles		20,000	-	-			
	Equipment	4,431		94,981	108,603		-100%	
<b>TOTAL - Capital</b>		<b>4,431</b>	<b>20,000</b>	<b>94,981</b>	<b>108,603</b>	<b>-</b>		
<b>TOTAL FEDERAL SEIZURES</b>		<b>4,431</b>	<b>20,000</b>	<b>94,981</b>	<b>108,603</b>	<b>-</b>	<b>-100%</b>	

## STATE SEIZURES FUND

FUND 212: STATE SEIZURES		2013 ACTUALS	2014 ACTUALS	2015 ACTUALS	2016 BUDGET	2017 Requested Budget	% Change from 2016 Budget	NOTES
<b>SERVICES</b>								
	Education and training		-	1,000	-			
<b>TOTAL - Services</b>		-	-	1,000	-	-		
<b>SUPPLIES</b>								
	Supplies	-	1,022	573	-			
	Small Equipment	1,523	2,307	5,416	1,530		-100%	
<b>TOTAL - Supplies</b>		1,523	3,329	5,989	1,530	-	-100%	
<b>CAPITAL</b>								
	Equipment	2,900	8,920	3,500	-			
<b>TOTAL - Capital</b>		2,900	8,920	3,500	-	-		
<b>OTHER COSTS</b>								
	Intergovernmental	247	362	-	-	-		
<b>TOTAL - Other Costs</b>		247	362	-	-	-		
<b>TOTAL STATE SEIZURES</b>		4,670	12,612	10,489	1,530	-	-100%	

## DRUG TASK FORCE

FUND 255: DRUG TASK FORCE		2013 ACTUALS	2014 ACTUALS	2015 ACTUALS	2016 BUDGET	2017 Requested Budget	% Change from 2016 Budget	NOTES
<b>SUPPLIES</b>								
	Small Equipment	-	-	-	11,000	-	-100%	
<b>TOTAL - Other Costs</b>		-	-	-	11,000	-	-100%	
<b>TOTAL DRUG TASK FORCE</b>		-	-	-	11,000	-	-100%	

## HOTEL/MOTEL TAX FUND

FUND 275: HOTEL/MOTEL TAX		2013 ACTUALS	2014 ACTUALS	2015 ACTUALS	2016 BUDGET	2017 Requested Budget	% Change from 2016 Budget	NOTES
<b>OTHER COSTS</b>								
	Tourism	47,176	-	-	-	-		
	Board of Tourism	-	72,678	44,489	-	-		
	Villa Rica CVB	-	-	-	49,200	52,000	6%	
<b>TOTAL - Other Costs</b>		<b>47,176</b>	<b>72,678</b>	<b>44,489</b>	<b>49,200</b>	<b>52,000</b>	<b>6%</b>	
<b>TRANSFERS</b>								
	OPERATING TRANSFER OUT	31,451	48,452	-	73,800	78,000	6%	
<b>TOTAL - Other Costs</b>		<b>31,451</b>	<b>48,452</b>	<b>-</b>	<b>73,800</b>	<b>78,000</b>	<b>6%</b>	
<b>TOTAL HOTEL/MOTEL TAX</b>		<b>78,627</b>	<b>121,130</b>	<b>44,489</b>	<b>123,000</b>	<b>130,000</b>	<b>6%</b>	





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## CEMETERY FUND

FUND 290: CEMETERY		2013 ACTUALS	2014 ACTUALS	2015 ACTUALS	2016 BUDGET	2017 Requested Budget	% Change from 2016 Budget	NOTES
<b>SERVICES</b>								
	Professional	-	-	4,400	-			
	Technical	574	-	-	-	1,000		
	M/R GROUNDS	567	700	2,420	7,500			
	Dues and fees	-	-	-	-			
	Education and training	-	-	-	-			
<b>TOTAL - Services</b>		<b>1,141</b>	<b>700</b>	<b>6,820</b>	<b>7,500</b>	<b>1,000</b>	<b>-87%</b>	
<b>SUPPLIES</b>								
	Small Equipment	-	1,200	574	2,000	1,000	-50%	
<b>TOTAL - Supplies</b>		<b>-</b>	<b>1,200</b>	<b>574</b>	<b>2,000</b>	<b>1,000</b>	<b>-50%</b>	
<b>CAPITAL</b>								
	Site Improvements	-	-	-	21,000	-	-100%	
<b>TOTAL - Capital</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>21,000</b>	<b>-</b>		
<b>TOTAL CEMETERY</b>		<b>1,141</b>	<b>1,900</b>	<b>7,394</b>	<b>30,500</b>	<b>2,000</b>	<b>-93%</b>	

## CAPITAL PROJECTS – GENERAL FUND

FUND 350: CAPITAL PROJECTS - GEN FUND	2013 ACTUALS	2014 ACTUALS	2015 ACTUALS	2016 BUDGET	2017 Requested Budget	% Change from 2016 Budget	NOTES
<b>CAPITAL</b>							
Sites	-	-	500,543	146,916		-100%	
City Council-Equip- Proj Syst	8,511	-	-	-			
Equipment	-	19,725	-	-			
Vehicles	77,510	69,467	-	42,041		-100%	
Computers	-	-	5,872	10,000		-100%	
Equipment	-	5,250	-	46,995		-100%	
Site improvements	7,360	-	-	-			
Mirror Lake Lake Repair	-	51,521	-	-			
Street Lighting - Connors Road	-	118,750	-	-			
North Loop	-	-	-	100,000	503,247	403%	North Loop to be reimbursed
TEA Grant Match for Trails	14,940	8,440	30,448	625,000		-100%	
GATEWAY GRANT	-	-	2,030	60,000		-100%	
Roads	-	6,890	-	-			
Douglas County Shared Paving	-	-	-	-			
Douglas Co DOT Transportation	22,801	63,157	-	-			
Infrastructure - Permian Way	-	34,169	-	-			
Signalization & Traffic Calmin	-	6,508	-	50,872		-100%	
Lawnmowers	-	35,371	-	-			
Street Department Equipment	-	136,360	-	-			
Drainage Improvements	7,956	140,605	1,970	75,000		-100%	
Curb & Gutter Improvements	13,875	-	-	-			
Vehicles	-	-	-	20,834		-100%	
30,000 lb rated lift	-	-	17,995	-			
Vehicles	-	-	-	27,000		-100%	
V-Plex Capital	-	-	26,975	-			
Connors Road Passive park	-	-	-	100,000		-100%	
Building Roof	-	-	-	-			
Rec - Asphalt Paving	23,871	-	-	-			

Equipment	-	21,999	-	14,000		-100%	
Stockmar Park	-	153,435	-	-			
Museum - Exhibitx	496,053	-	-	-			
Museum Equipment	6,500	-	-	-			
Roof	-	50,845	-	-			
Buildings	-	-	250,000	-			
<b>TOTAL - Capital</b>	<b>679,377</b>	<b>922,492</b>	<b>835,832</b>	<b>1,318,659</b>	<b>503,247</b>	<b>-62%</b>	
<b>TOTAL CAPITAL PROJECTS - GF</b>	<b>679,377</b>	<b>922,492</b>	<b>835,832</b>	<b>1,318,659</b>	<b>503,247</b>	<b>-62%</b>	



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## CAPITAL PROJECTS - ROADS

<b>FUND 335: CAPITAL PROJECTS - ROADS</b>	<b>2013 ACTUALS</b>	<b>2014 ACTUALS</b>	<b>2015 ACTUALS</b>	<b>2016 BUDGET</b>	<b>2017 Requested Budget</b>	<b>% Change from 2016 Budget</b>	<b>NOTES</b>
<b>CAPITAL</b>							
Tyson Road	-	57,582	-	-			
Doris Williams Road	-	114,406	-	-			
Roads	-	-	-	323,558	211,243	-35%	2017 LMIG
<b>TOTAL - Capital</b>	-	<b>171,987</b>	-	<b>323,558</b>	<b>211,243</b>	<b>-35%</b>	
<b>TOTAL CAPITAL PROJECTS - ROAD</b>	-	<b>171,987</b>	-	<b>323,558</b>	<b>211,243</b>	<b>-35%</b>	

## 2008 CARROLL CO SPLOST

FUND 320: CARROLL CO SPLOST		2013 ACTUALS	2014 ACTUALS	2015 ACTUALS	2016 BUDGET	2017 Requested Budget	% Change from 2016 Budget	NOTES
<b>SERVICES</b>								
	PROFESSIONAL SERVICES/ENGINE	-	-	150	-			
	SR 61 NORTH LOOP CONCEPT PH	47,518	49,589	2,226	-			
	Repair and maintnance - street	371,186	184,029	-	-			
	m/r buildings	-	-	28,366	-			
	BANK/CC FEES & ANALYSIS CHGES	-	132	63	-			
<b>TOTAL - Services</b>		<b>418,704</b>	<b>233,750</b>	<b>30,805</b>	<b>-</b>	<b>-</b>		
<b>SUPPLIES</b>								
	Small Equipment	-	-	3,961	-			
<b>TOTAL - Supplies</b>		<b>-</b>	<b>-</b>	<b>3,961</b>	<b>-</b>	<b>-</b>		
<b>CAPITAL</b>								
	Shoreline Consultant	-	-	-	-			
	Sidewalks	106,961	266,959	-	-			
	North Loop	-	-	41,743	-			
	Infrastructure - Road Improvem	-	-	-	-			
	Eng/Design Mirror LK Connectio	-	-	10,476	-			
	Scada System (Communication)	-	-	-	-			
	Equipment	-	-	-	145,834		-100%	
	Site Improvements	-	-	-	200,000		-100%	
	Equipment	76,076	-	-	-			
	Structural Study repair	-	-	-	-			
	Intake scrn, rep valve, Lk Cow	-	-	-	-			
	Plt intake screen and pit yard	-	-	-	-			
	Lime system repair	-	-	-	-			
	Security cameras, lights/doors	-	-	-	-			
	North/West Transfer Line	12,572	-	-	-			
	Water Improvements	-	-	264,443	231,442		-100%	

Hydraulic Model	32,688	-	-	-			
Westview (East Dogwood)	-	-	-	-			
High Pressure Water Extension	11,267	-	-	-			
Bay Springs Pump	13,777	-	-	-			
Sewer Improvements	-	-	-	98,000		-100%	
Fence @ the Mill	-	-	4,460	-			
Splash Park	-	-	3,800	-			
VR Elementary Gym	-	-	-	-			
Roof @ Powell Park	-	-	-	-			
Walking Trail & Security Light	49,375	-	-	-			
Retaining wall with steps	40,794	-	-	-			
Profess Serv/Engineering	-	-	-	-			
Buildings - Library	-	33,889	397,661	-			
<b>TOTAL - Capital</b>	<b>343,511</b>	<b>300,848</b>	<b>722,582</b>	<b>675,276</b>	<b>-</b>	<b>-100%</b>	
<b>TRANSFERS</b>							
Transfer to General Fund	-	-	-	-	-		
Operating Transfer W&S	-	-	-	-	-		
Operating Transfer Out - W/S	-	175,132	-	-	-		
<b>TOTAL - Other Costs</b>	<b>-</b>	<b>175,132</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>TOTAL CARROLL CO SPLOST</b>	<b>762,215</b>	<b>709,730</b>	<b>757,348</b>	<b>675,276</b>	<b>-</b>	<b>-100%</b>	



## 2015 CARROLL CO SPLOST

FUND 321: 2015 CARROLL CO SPLOST	2013 ACTUALS	2014 ACTUALS	2015 ACTUALS	2016 BUDGET	2017 Requested Budget	% Change from 2016 Budget	NOTES
<b>SERVICES</b>							
BANK/CC FEES & ANALYSIS CHGES	-	-	54	-			
<b>TOTAL - Services</b>	-	-	54	-	-		
<b>CAPITAL</b>							
Other Equipment	-	-	-	-	20,150		Digital Repeater & 40 Walkie Talkies
Street Improvements	-	-	-	-	100,000		
Mirror Lake Connector	-	-	-	-	500,000		
Other Equipment	-	-	-	-	54,000		Roller
Other Equipment	-	-	-	-	221,000		Dump Truck, Compactor Truck
Stormwater Improvements	-	-	-	-	50,000		
Vehicles	-	-	-	-	30,000		Stormwater Maintenance Truck
W&S Pipeline - North Loop	-	-	-	-	500,000		
Water & Sewer Pipeline	-	-	-	-	100,000		
Site Improvements	-	-	-	-	100,000		Resurface Tennis Courts
Buildings and Building Improve	-	-	-	-	385,000		A/C & Roof for Gold Dust Gym
Vehicles	-	-	-	-	21,500		Parks Ford F150
Spring Lake Remediation	-	-	-	-	100,000		
Building	-	-	197,000	1,176,850		-100%	
<b>TOTAL - Capital</b>	-	-	197,000	1,176,850	2,181,650	85%	
<b>TRANSFERS</b>							
Transfer to GF Fixed Assets	-	-	-	-	-		
Transfer to Water/Sewer Fund	-	-	-	-	-		
Transfer for Debt Service	-	-	-	-	644,000		
<b>TOTAL - Other Costs</b>	-	-	-	-	644,000		
<b>TOTAL 2015 CARROLL CO SPLOST</b>	-	-	197,054	1,176,850	2,825,650	140%	

## 2016 DOUGLAS CO SPLOST

<b>FUND 322: 2016 DOUGLAS CO SPLOST</b>	<b>2013 ACTUALS</b>	<b>2014 ACTUALS</b>	<b>2015 ACTUALS</b>	<b>2016 BUDGET</b>	<b>2017 Requested Budget</b>	<b>% Change from 2016 Budget</b>	<b>NOTES</b>
<b>SERVICES</b>							
BANK/CC FEES & ANALYSIS CHGES	-	-	-	-			
<b>TOTAL - Services</b>	-	-	-	-	-		
<b>CAPITAL</b>							
Sites	-	-	-	-			
Buildings and Building Improve	-	-	-	-			
Vehicles	-	-	-	-	120,000		3 Police vehicles
Other Equipment	-	-	-	-			
Street Improvements	-	-	-	-	200,000		
Joint Proj - Mirror Lake Pkwy	-	-	-	-	300,000		
Wastewater Plant	-	-	-	-	120,000		Pumps and Equipment
Vehicles	-	-	-	-	30,000		Wastewater Maintenance Truck
Water & Sewer Pipeline	-	-	-	-			
Lift Stations	-	-	-	-	110,000		
Conners Road Passive Park	-	-	-	-	500,000		Conners Road Passive Park/Firing Rang
Pine Mountain	-	-	-	-	200,000		Pine Mt Expansion and Site Re-engineer
Buildings and Building Improve	-	-	-	-			
<b>TOTAL - Capital</b>	-	-	-	-	1,580,000		
<b>TRANSFERS</b>							
Transfer to GF Fixed Assets	-	-	-	-	-		
Transfer to Water/Sewer Fund	-	-	-	-	-		
<b>TOTAL - Other Costs</b>	-	-	-	-	-		
<b>TOTAL 2016 DOUGLAS CO SPLOS</b>	-	-	-	-	1,580,000		

## WASTEWATER TREATMENT PLANT

WASTEWATER TREATMENT PLANT	2013 ACTUALS	2014 ACTUALS	2015 ACTUALS	2016 BUDGET	2017 Requested Budget	% Change from 2016 Budget	NOTES
<b>PERSONNEL</b>							
Regular employees	309,985	25,540	271,542	317,195	378,814	19%	
Vacation Pay	(1,466)	-	3,500	-			
Sick Leave Pay	8,662	-	2,280	-			
Overtime	2,477	-	2,073	6,700	6,700	0%	
Group Insurance	60,831	5,301	55,798	86,370	91,796	6%	
Social Security FICA Contrib	23,441	1,863	20,524	23,018	28,979	26%	
Retirement Contribution	23,927	1,732	2,187	20,175	17,281	-14%	
50% Match for 457 Contrib	3,895	215	2,059	3,000	3,000	0%	
Unemployment Insurance	-	2,640	-	-			
Worker's compensation	4,764	-	1,305	5,506	5,500	0%	
<b>TOTAL - Personnel</b>	<b>436,517</b>	<b>37,289</b>	<b>361,329</b>	<b>461,964</b>	<b>532,070</b>	<b>15%</b>	
<b>SERVICES</b>							
Professional	221,585	1,103,715	45,123	30,000	45,000	50%	\$20k Engineering for 2 Sludge Ponds
Technical	35	188	15,584	10,000	5,000	-50%	
Lab Services	-	-	-	-	1,000		
Disposal	-	770	31,646	60,000	40,000	-33%	
Repairs and maintenance	-	107	5,196	-			
m/r buildings	10,844	95,722	9,306	30,000	20,000	-33%	
m/r equipment	54,706	28,505	126,515	82,500	147,500	79%	Repair to existing plant equipment and drives
m/r vehicles	6,682	234	3,138	5,200	5,000	-4%	Older trucks, expenses will be higher
M/R GROUNDS	950	365	5,376	6,500	2,500	-62%	Mowing done in house now by inmates
Rental of equipment and veh	317	-	205	1,500	-	-100%	
Liability Insurance	17,219	2,206	1,388	18,000	18,000	0%	
Phone/Internet	22,329	1,754	19,487	20,000	20,000	0%	
postage	135	-	732	500	100	-80%	
Advertising	420	-	90	500	-	-100%	

Printing and binding	2	-	677	1,000	-	-100%	
Travel	-	131	922	1,000	1,000	0%	
Dues and fees	466	55	570	700	1,000	43%	
Education and training	2,329	925	2,803	9,627	9,000	-7%	
CONTRACT LABOR/SLUDGE PICKU	26,479	7,444	18,164	20,000	5,000	-75%	
DRUG TESTING	-	-	485	300	500	67%	
Land Fill Fees	24,405	2,214	13,734	20,000	12,000	-40%	
PREEMPLOYMENT PHYSICALS	-	-	-	-	500		
<b>TOTAL - Services</b>	<b>388,903</b>	<b>1,244,334</b>	<b>301,141</b>	<b>317,327</b>	<b>333,100</b>	<b>5%</b>	
<b>SUPPLIES</b>							
Supplies	22,399	34,045	92,390	3,900	1,000	-74%	
Chemicals	100,306	245	149,234	145,000	145,000	0%	
Water/Sewerage	-	-	75	-			
Electricity	284,977	49,598	380,333	330,000	330,000	0%	
Gasoline/diesel	11,597	5,738	10,438	9,000	4,000	-56%	No longer own a 18 wheeler
Books and periodicals	63	-	-	-			
Small Equipment	-	12,441	754	20,000	1,000	-95%	
UNIFORMS	2,780	875	751	4,000	4,000	0%	
Operating Supplies	-	-	85	46,500	35,000	-25%	
<b>TOTAL - Supplies</b>	<b>422,122</b>	<b>102,941</b>	<b>634,061</b>	<b>558,400</b>	<b>520,000</b>	<b>-7%</b>	
<b>CAPITAL</b>							
EDGE RD LIFT STATION				65,000		-100%	
Capital Outlay - N WWTP				249,000		-100%	
Sewer Plant Roof				-			
Computers				-			
Equipment				120,000	70,250	-41%	North Plant Filter Bypass
New Ultra Viloent Light Unit				-			
SCADA and telemetry				-			
Capital Outlay Distributed				(527,000)	(70,250)	-87%	
<b>TOTAL - Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(93,000)</b>	<b>-</b>	<b>-100%</b>	

## WASTEWATER TREATMENT PLANT (continued)

<b>INTERFUND</b>							
SELF FUNDED CLAIMS	-	-	2,500	5,000	5,000	0%	
<b>TOTAL - Interfund</b>	<b>-</b>	<b>-</b>	<b>2,500</b>	<b>5,000</b>	<b>5,000</b>	<b>0%</b>	
<b>OTHER COSTS</b>							
Depreciation	150,157	139,624	176,348	172,500	820,050	375%	
Payment to other agencies		-	55	-	-		
<b>TOTAL - Other Costs</b>	<b>150,157</b>	<b>139,624</b>	<b>176,403</b>	<b>172,500</b>	<b>820,050</b>	<b>375%</b>	
<b>TOTAL WASTEWATER</b>	<b>1,397,699</b>	<b>1,524,188</b>	<b>1,475,435</b>	<b>1,422,191</b>	<b>2,210,220</b>	<b>55%</b>	



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## WATER TREATMENT PLANT

WATER TREATMENT PLANT		2013 ACTUALS	2014 ACTUALS	2015 ACTUALS	2016 BUDGET	2017 Requested Budget	% Change from 2016 Budget	NOTES
<b>PERSONNEL</b>								
	Regular employees	(9,867)	28,301	178,616	176,686	217,426	23%	
	Vacation Pay	-	-	5,341	-			
	Sick Leave Pay	-	-	370	-			
	Overtime	-	1,114	21,628	38,000	13,000	-66%	
	Group Insurance	-	12,448	54,154	41,702	71,936	72%	
	Social Security FICA Contrib	553	1,875	14,861	16,576	16,633	0%	
	Retirement Contribution	-	1,513	10,756	16,251	10,871	-33%	
	50% Match for 457 Contrib	-	-	25	1,500		-100%	
	Worker's compensation	2,089	-	10,331	9,500	8,000	-16%	
<b>TOTAL - Personnel</b>		<b>(7,225)</b>	<b>45,251</b>	<b>296,206</b>	<b>300,216</b>	<b>337,866</b>	<b>13%</b>	
<b>SERVICES</b>								
	Professional	842,285	667,393	3,853	90,000	98,000	9%	\$50k Feasibility study; \$48k quarterly and annual engineering review for dams
	Technical/lead & copper test		1,425	11,783	-	-		
	Lab Services		-	-	25,000	26,000	4%	Sample testing
	Repairs and maintenance		-	25,519	-			
	m/r buildings	994	5,000	4,191	50,000	80,000	60%	Install drop ceilings / build new lab / operator room
	m/r equipment	16,301	219	21,988	60,500	150,000	148%	Dam Maintenance / 3 reservoirs
	m/r vehicles		74	900	1,500	1,500	0%	
	M/R GROUNDS	404	-	3,260	5,000	-	-100%	
	Rental of equipment and veh		-	-	2,000	-	-100%	
	Liability Insurance	4,262	1,948	-	-	3,000		
	Phone/Internet	2,336	431	4,500	8,000	2,200	-73%	
	postage		-	88	500	500	0%	
	Advertising		-	-	500	-	-100%	
	Printing and binding		775	724	1,000	-	-100%	
	Travel		-	155	1,000	1,000	0%	
	Dues and fees		-	564	1,500	5,500	267%	State requirements

Education and training		250	2,856	6,772	10,000	48%	Training for new operators
WATER TANK MAINTENANCE	26,796	24,914	26,119	-	30,000		
Contract labor		-	2,672	5,000	-	-100%	
tipping fees/landfill		-	160	300	-	-100%	
PREEMPLOYMENT PHYSICALS		-	-	-	1,000		New hires
<b>TOTAL - Services</b>	<b>893,378</b>	<b>702,429</b>	<b>110,193</b>	<b>258,572</b>	<b>408,700</b>	<b>58%</b>	
<b>SUPPLIES</b>							
Supplies		2,998	22,803	1,200	1,600	33%	office supplies only
Chemicals		17,530	41,334	60,000	45,000	-25%	
Water/Sewerage		-	-	-			
Natural Gas		-	-	-	-		
Electricity	10,975	11,790	57,324	50,000	50,000	0%	
Bottled Gas		60	1,094	1,500	1,500	0%	
Gasoline/diesel		268	2,489	3,000	2,500	-17%	
water purchases	461,666	377,914	507,830	760,000	350,000	-54%	
Small Equipment		1,082	1,887	10,500	8,000	-24%	Small tools and equipment for daily duties
Uniforms		1,295	306	3,000	2,500	-17%	Includes disposable coveralls for carbon mixing
Operating Supplies		-	-	25,000	25,000	0%	
<b>TOTAL - Supplies</b>	<b>472,641</b>	<b>412,937</b>	<b>635,068</b>	<b>914,200</b>	<b>486,100</b>	<b>-47%</b>	
<b>CAPITAL</b>							
Buildings				41,000	175,000	327%	
Water Plant Roof				-			
Water Plant Equipment				182,000	85,000	-53%	Valve and actuator replacements
Capital Outlay Distributed				(223,000)	(260,000)	17%	
<b>TOTAL - Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		



## WATER TREATMENT PLANT (continued)

<b>INTERFUND</b>							
CLAIMS		-	5,000	-	5,000		
<b>TOTAL - Interfund</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>		
<b>OTHER COSTS</b>							
Depreciation	24,977	38,099	37,055	44,100	60,800	38%	
<b>TOTAL - Other Costs</b>	<b>25,877</b>	<b>38,099</b>	<b>37,155</b>	<b>44,100</b>	<b>60,800</b>	<b>38%</b>	
<b>TOTAL WATER TREATMENT</b>	<b>1,384,670</b>	<b>1,198,716</b>	<b>1,083,622</b>	<b>1,517,088</b>	<b>1,298,466</b>	<b>-14%</b>	



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## DISTRIBUTION & CONTRIBUTION

DISTRIBUTION & COLLECTION	2013 ACTUALS	2014 ACTUALS	2015 ACTUALS	2016 BUDGET	2017 Requested Budget	% Change from 2016 Budget	NOTES
<b>PERSONNEL</b>							
Regular employees	323,396	36,433	317,822	293,477	330,653	13%	
Vacation Pay	(1,721)	-	2,523	-			
Sick Leave Pay	10,438	-	1,362	-			
Overtime	4,832	2,715	20,905	20,000	10,000	-50%	
Group Insurance	21,625	11,099	60,786	72,038	113,647	58%	
Social Security FICA Contrib	61,359	7,736	19,916	21,016	25,295	20%	
Retirement Contribution	26,898	3,072	18,473	20,604	16,533	-20%	
50% Match for 457 Contrib	27,764	77	2,750	2,600	2,057	-21%	
Unemployment Insurance	2,663	660	-	-			
Worker's compensation	-	-	9,737	18,400	18,400	0%	
<b>TOTAL - Personnel</b>	<b>491,723</b>	<b>61,791</b>	<b>454,406</b>	<b>448,635</b>	<b>516,584</b>	<b>15%</b>	
<b>SERVICES</b>							
Professional	141,860	859,391	12,291	10,000	10,000	0%	
Technical		3,754	-	10,000	3,000	-70%	
Repairs and maintenance		-	6,320	-			
m/r buildings	872	265	471	5,000	5,000	0%	Office and storage room expansion
m/r equipment	16,509	8,465	27,924	15,000	30,000	100%	Equipment has many needs of repair
m/r vehicles	13,228	13,313	22,271	24,000	35,000	46%	Fleet is aging, all trucks are 10+ yrs old
Rental of equipment and veh	2,260	972	-	2,000	2,000	0%	
Liability Insurance	20,643	1,809	1,918	5,000	5,000	0%	
Phone/Internet	10,067	1,908	5,520	5,000	5,000	0%	
postage	314	22	386	300	500	67%	
Advertising		-	-	300		-100%	
Printing and binding	5	-	371	400	300	-25%	Maps and blueprints copies
Travel	170	-	84	500	500	0%	Training needs
Dues and fees	2,926	-	3,213	4,000	3,500	-13%	Association and membership
Education and training	1,474	-	2,440	9,800	9,000	-8%	Locater training and license renewals

Contract labor	6,140	-	7,144	4,600	-	-100%	
DRUG TESTING		-	35	300	300	0%	
LANDFILL FEES		-	545	700		-100%	
PREEMPLOYMENT PHYSICALS		-	-	-	500		2 new hires
BANK/CC FEES & ANALYSIS CHGES		-	-	-			
<b>TOTAL - Services</b>	<b>216,468</b>	<b>889,899</b>	<b>90,933</b>	<b>96,900</b>	<b>109,600</b>	<b>13%</b>	
<b>SUPPLIES</b>							
Supplies	65,283	52,469	(7,214)	1,000	3,000	200%	Office supplies Backflow and Dist
Water/Sewerage		-	-	-			
Electricity	9,535	3,723	38,579	30,000	20,000	-33%	
Gasoline/diesel	33,712	1,941	18,743	20,000	10,000	-50%	
Small Equipment		1,082	6,734	20,000	15,000	-25%	
UNIFORMS	872	2,775	7,587	3,000	5,000	67%	500 per employee @ 10 people
Operating Supplies		-	-	56,900	30,000	-47%	
<b>TOTAL - Supplies</b>	<b>109,402</b>	<b>61,990</b>	<b>64,429</b>	<b>130,900</b>	<b>83,000</b>	<b>-37%</b>	
<b>CAPITAL</b>							
Infrastructure Improvement/Add				-			
Water System Improvements				-	78,000		Hydrant replacements, large meter repairs, RPV replacements, Standpipe replacements
Sewer System Improvement				-			
Water & Sewer Pipeline				-	250,000		
Vehicles				-	63,500		Two maintenance trucks
Equipment				-			
Capital Outlay Distributed				-	(391,500)		
<b>TOTAL - Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>INTERFUND</b>							
SELF FUNDED CLAIMS	7,385	5,491	7,938	5,000	5,000	0%	
<b>TOTAL - Interfund</b>	<b>7,385</b>	<b>5,491</b>	<b>7,938</b>	<b>5,000</b>	<b>5,000</b>	<b>0%</b>	
<b>OTHER COSTS</b>							
Depreciation	528,394	541,928	1,233,255	561,000	592,320	6%	
<b>TOTAL - Other Costs</b>	<b>528,394</b>	<b>541,928</b>	<b>1,233,255</b>	<b>561,000</b>	<b>592,320</b>	<b>6%</b>	
<b>TOTAL DISTRIBUTION &amp; COLLECTI</b>	<b>1,353,372</b>	<b>1,561,099</b>	<b>1,850,962</b>	<b>1,242,435</b>	<b>1,306,504</b>	<b>5%</b>	



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## CDBG (Community Development Block Grant)

CDBG		2013 ACTUALS	2014 ACTUALS	2015 ACTUALS	2016 BUDGET	2017 Requested Budget	% Change from 2016 Budget	NOTES
<b>SERVICES</b>								
	Professional	141,860	859,391	12,291	10,000		-100%	
	Advertising		-	-	-			
<b>TOTAL - Services</b>		<b>141,860</b>	<b>859,391</b>	<b>12,291</b>	<b>10,000</b>	<b>-</b>	<b>-100%</b>	
<b>CAPITAL</b>								
	CDBG Waterline	65,283	52,469	(7,214)	-	500,000		
<b>TOTAL - Capital</b>		<b>65,283</b>	<b>52,469</b>	<b>(7,214)</b>	<b>-</b>	<b>500,000</b>		
<b>TOTAL CDBG</b>		<b>207,143</b>	<b>911,860</b>	<b>5,077</b>	<b>10,000</b>	<b>500,000</b>	<b>4900%</b>	

## SANITATION & SOLID WASTE FUND

SANITATION & SOLID WASTE		2013 ACTUALS	2014 ACTUALS	2015 ACTUALS	2016 BUDGET	2017 Requested Budget	% Change from 2016 Budget	NOTES
<b>PERSONNEL</b>								
	Regular employees	166,697	142,865	90,378	106,014	115,808	9%	
	Vacation Pay	146	-	(1,720)	-			
	Sick Leave Pay	582	-	748	-			
	Overtime	414	5,564	80	2,500	2,500	0%	
	Group Ins	32,452	48,086	34,783	31,229	39,870	28%	
	Social Security FICA Contrib	13,102	10,653	6,702	8,110	8,859	9%	
	Retirement Contribution	12,896	8,861	3,510	6,951	5,790	-17%	
	50% Match for 457 Contrib	1,315	713	571	1,800	800	-56%	
	Worker's compensation	11,664	12,992	10,634	13,000	11,000	-15%	
	other employee expenditures	-	62	-	-			
<b>TOTAL - Personnel</b>		<b>239,269</b>	<b>229,797</b>	<b>145,686</b>	<b>169,604</b>	<b>184,627</b>	<b>9%</b>	
<b>SERVICES</b>								
	PROFESSIONAL	-	-	-	-			
	Technical	476,977	100	-	-			
	Disposal (garbage pickup)	-	514,611	551,713	520,696	518,000	-1%	
	m/r buildings	-	-	-	-			
	m/r equipment	198	145	30	12,000	5,000	-58%	
	m/r vehicles	9,961	89	1,716	25,000	20,000	-20%	
	Rental of equipment and veh	-	-	-	-	2,500		
	Liability Insurance	5,911	2,641	925	6,000	6,000	0%	
	Phone/Internet	2,461	971	1,767	1,800	1,800	0%	
	postage	34	-	-	250	250	0%	
	Printing and binding	-	775	281	300	300	0%	
	Dues and fees	-	-	-	-			
	Education and training	-	-	150	-			
	Contract labor	-	-	-	-			
	DRUG TESTING	-	-	35	-			

County Landfill Fee	13,731	19,950	33,536	41,500	32,000	-23%	Actual projected costs for this year
<b>TOTAL - Services</b>	<b>509,273</b>	<b>539,282</b>	<b>590,153</b>	<b>607,546</b>	<b>585,850</b>	<b>-4%</b>	
<b>SUPPLIES</b>							
Supplies	504	626	-	2,500	750	-70%	
Electricity		16,798	23,996	8,000	6,000	-25%	Current costs to this acct
Gasoline/diesel	23,411	25,242	13,795	11,620	12,000	3%	
Small Equipment	-	-	-	-	-		Truck shovels, rakes, hand tools
Uniforms	1,570	554	572	2,500	500	-80%	Updated safety vests and hard hats
Operating Supplies		442	-	1,000	-	-100%	
<b>TOTAL - Supplies</b>	<b>25,486</b>	<b>43,661</b>	<b>38,363</b>	<b>25,620</b>	<b>19,250</b>	<b>-25%</b>	
<b>OTHER COSTS</b>							
Depreciation	10,838	4,156	4,156	18,200	10,000	-45%	
Intergovernmental	2,574	-	-	-	-		
BAD DEBTS WRITTEN OFF	8,888	5,470	1,082	-	4,000		
<b>TOTAL - Other Costs</b>	<b>22,300</b>	<b>9,626</b>	<b>5,238</b>	<b>18,200</b>	<b>14,000</b>	<b>-23%</b>	
<b>TOTAL SOLID WASTE</b>	<b>796,328</b>	<b>822,367</b>	<b>779,440</b>	<b>820,970</b>	<b>803,727</b>	<b>-2%</b>	



## OTHER – DEBT SERVICE AND TRANSFERS

OTHER	2013 ACTUALS	2014 ACTUALS	2015 ACTUALS	2016 BUDGET	2017 Requested Budget	% Change from 2016 Budget	NOTES
<b>DEBT SERVICE - GENERAL FUND</b>							
Capital Lease Principal	242,540	259,055	66,302	-			
Other Debt	31,686	-	-	-			
Interest - Capital Lease	24,335	7,820	323	-			
Interest on UDAG Loan	29,195	26,218	24,625	-			
<b>TOTAL - Debt Service - GF</b>	<b>327,756</b>	<b>293,093</b>	<b>91,250</b>	<b>-</b>	<b>-</b>		
<b>OPERATING TRANSFERS - GENERAL FUND</b>							
OPERATING TRANSFER	595,265	1,036,909	6,522	13,000	-	-100%	
Transfer to GF Capital Project		-	827,595	404,829	503,247	24%	Capital Transfers
Transfer to Capital - Roads		73,247	-	199,227	48,748	-76%	Capital Transfers
Transfer to Public Fac. Auth.		-	596,497	835,577	597,148	-29%	Debt Service
<b>TOTAL - Operating Transfers - GF</b>	<b>595,265</b>	<b>1,110,156</b>	<b>1,430,614</b>	<b>1,452,633</b>	<b>1,149,144</b>	<b>-21%</b>	
<b>DEBT SERVICE - WATER/SEWER FUND</b>							
Other Debt	6,245	498	-	-	-		
GEFA Interest	10,380	6,446	6,326	-	10,000		Based on CY actuals
Fiscal agent fees	5,500	23,283	3,000	6,000	10,000	67%	Based on CY actuals
<b>TOTAL - Debt Service - W/S</b>	<b>22,125</b>	<b>30,226</b>	<b>9,326</b>	<b>6,000</b>	<b>20,000</b>	<b>233%</b>	
<b>OPERATING TRANSFERS - WATER/SEWER FUND</b>							
Transfer Out - VRPFA	1,719,871	1,734,038	717,565	835,577	1,108,989	33%	Debt Service
Operating Trans to General FD		-	455,125	574,990	656,636	14%	Shared Allocation Calculation
<b>TOTAL - Operating Transfers - W/S</b>	<b>1,719,871</b>	<b>1,734,038</b>	<b>1,172,690</b>	<b>1,410,567</b>	<b>1,765,625</b>	<b>25%</b>	
<b>OPERATING TRANSFERS - SANITATION &amp; SOLID WASTE FUND</b>							
Operating Tran to General FD	-	-	113,020	98,530	110,878	13%	Shared Allocation Calculation
<b>TOTAL - Operating Transfers - S/SW</b>	<b>-</b>	<b>-</b>	<b>113,020</b>	<b>98,530</b>	<b>110,878</b>	<b>13%</b>	

# Appendix



## SHARED ALLOCATION OF EXPENSE

	City Manager	Finance	HR	IT	Legal	Customer Service	Public Works	Maintenance	Inmate Crews
Personnel	189,960	279,440	99,444	-	-	133,872	247,997	70,740	
Services & Supplies	96,300	29,000	66,090	110,000	100,000	135,735	21,550	36,015	175,750

Allocation % - Water/Sewer	35%	35%	20%	10%	20%	70%	55%	35%	10%
Allocation \$ - Water/Sewer	98,760	106,412	32,279	11,000	19,500	187,377	146,903	36,830	17,575
Allocation % - Solid Waste	5%	5%	3%	2%	5%	20%	5%	5%	0%
Allocation \$ - Solid Waste	14,313	15,422	4,138	1,650	4,500	53,921	12,130	4,804	-

Total Allocation	113,073	121,834	36,417	12,650	24,000	241,298	159,033	41,634	17,575
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Total Water/Sewer	656,636
Total Solid Waste	110,878
Grand Total Transfer to GF	767,514

## REQUESTED PERSONNEL

Title	New or Upgrade?	Full or Part Time	Pay Grade
<b>Administration</b>			
Executive Assistant	New	Part	27
<b>Total Administration</b>			
<b>Public Works</b>			
Technician - Streets	New	Part	13
Technician - Streets	New	Part	13
Technician - Streets	New	Part	13
Guard	New	Part	21
Guard	New	Part	21
Maintenance Technician	New	Full	11
Equipment Operator (Dist/Coll)	New	Full	13
Equipment Operator (Dist/Coll)	New	Full	13
<b>Total Public Works</b>			
<b>Parks, Recreation &amp; Leisure Services</b>			
Library Assistant	New	Part	11
Library Assistant	New	Part	11
Library Assistant	Upgrade	Full	11
Senior Museum Assistant	Upgrade	Full	13
<b>Total Parks, Recreation &amp; Leisure</b>			

## PAY SCALE BY POSITION

Pay Scale by Position					
Title	Grade	Min Annually	Hourly	Max Annually	Hourly
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
Administrative Assistant	19	\$ 32,510.00	\$ 15.63	\$ 49,227.94	\$ 23.67
Administrative Manager	20	\$ 35,843.00	\$ 17.23	\$ 54,275.47	\$ 26.09
Athletic Maintenance Technician	12	\$ 23,105.00	\$ 11.11	\$ 34,985.87	\$ 16.82
Athletic Manager	22	\$ 37,635.00	\$ 18.09	\$ 56,987.94	\$ 27.40
Athletic Specialist	17	\$ 29,488.00	\$ 14.18	\$ 44,651.33	\$ 21.47
Building Maintenance Superintendent	26	\$ 45,746.00	\$ 21.99	\$ 69,269.08	\$ 33.30
Business Operations Manager	22	\$ 37,635.00	\$ 18.09	\$ 56,987.94	\$ 27.40
City Clerk	27	\$ 48,033.00	\$ 23.09	\$ 72,733.00	\$ 34.97
City Manager	42	\$ 99,858.00	\$ 48.01	\$ 151,207.49	\$ 72.70
Code Compliance Specialist	20	\$ 35,843.00	\$ 17.23	\$ 54,275.47	\$ 26.09
Collection and Distribution Manager	24	\$ 41,493.00	\$ 19.95	\$ 61,236.00	\$ 29.44
Collection and Distribution Technician	13	\$ 24,260.00	\$ 11.66	\$ 36,734.72	\$ 17.66
Community Development Director	32	\$ 61,303.67	\$ 29.47	\$ 93,744.29	\$ 45.07
Custodian	11	\$ 22,170.00	\$ 10.66	\$ 33,321.84	\$ 16.02
Customer Service Manager	22	\$ 37,635.00	\$ 18.09	\$ 56,987.94	\$ 27.40
Customer Service Representative	14	\$ 25,473.00	\$ 12.25	\$ 38,571.67	\$ 18.54
Director of Parks and Recreation	33	\$ 64,369.00	\$ 30.95	\$ 97,470.45	\$ 46.86
Equipment Operator	17	\$ 29,488.00	\$ 14.18	\$ 44,651.33	\$ 21.47
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
Field Maintenance Technician	14	\$ 25,474.00	\$ 12.25	\$ 38,572.67	\$ 18.54
Finance Clerk	14	\$ 25,473.00	\$ 12.25	\$ 38,571.67	\$ 18.54
Finance Director, CFO	33	\$ 64,369.00	\$ 30.95	\$ 97,470.45	\$ 46.86

Pay Scale by Position					
Title	Grade	Min Annually	Hourly	Max Annually	Hourly
GCIC Specialist	17	\$ 29,488.00	\$ 14.18	\$ 44,651.33	\$ 21.47
Human Resources Manager	32	\$ 61,303.67	\$ 29.47	\$ 93,744.29	\$ 45.07
Lead Maintenance Mechanic Wastewater	21	\$ 36,501.00	\$ 17.55	\$ 54,276.47	\$ 26.09
Library Assistant	11	\$ 22,170.00	\$ 10.66	\$ 33,321.84	\$ 16.02
Library Assistant Senior	14	\$ 25,473.00	\$ 12.25	\$ 38,571.67	\$ 18.54
Library Manager	22	\$ 37,635.00	\$ 18.09	\$ 56,987.94	\$ 27.40
Main Street Assistant	19	\$ 32,510.00	\$ 15.63	\$ 49,227.94	\$ 23.67
Main Street Manager	22	\$ 37,635.00	\$ 18.09	\$ 56,987.94	\$ 27.40
Maintenance Manager	24	\$ 41,493.00	\$ 19.95	\$ 61,236.00	\$ 29.44
Maintenance Technician (Parks)	12	\$ 23,105.00	\$ 11.11	\$ 34,985.87	\$ 16.82
Maintenance Technician (Water)	12	\$ 23,106.00	\$ 11.11	\$ 34,986.87	\$ 16.82
Mechanic	13	\$ 24,260.00	\$ 11.66	\$ 36,734.72	\$ 17.66
Meter Reader	14	\$ 25,473.00	\$ 12.25	\$ 38,571.67	\$ 18.54
Municipal Court Clerk	18	\$ 30,962.00	\$ 14.89	\$ 46,885.26	\$ 22.54
Museum Assistant	11	\$ 22,170.00	\$ 10.66	\$ 33,321.84	\$ 16.02
Museum Historic Preservation Coordinator	13	\$ 24,260.00	\$ 11.66	\$ 36,734.72	\$ 17.66
Museum Manager	18	\$ 30,962.00	\$ 14.89	\$ 46,885.26	\$ 22.54
Operator in Training Water/Wastewater	16	\$ 28,084.00	\$ 13.50	\$ 42,526.17	\$ 20.45
Park Maintenance Supervisor	18	\$ 30,962.00	\$ 14.89	\$ 46,885.26	\$ 22.54
Permitting and Licensing Specialist	20	\$ 35,843.00	\$ 17.23	\$ 54,275.47	\$ 26.09
Police Captian	28	\$ 50,435.00	\$ 24.25	\$ 76,369.99	\$ 36.72
Police Chief	34	\$ 68,442.72	\$ 32.91	\$ 102,342.88	\$ 49.20
Police Coproral <b>2184 Hours</b>	23	\$ 39,518.00	\$ 18.09	\$ 59,837.44	\$ 27.40
Police Detective	24	\$ 41,493.00	\$ 19.95	\$ 61,236.00	\$ 29.44
Police Officer <b>2184 Hours</b>	21	\$ 36,500.00	\$ 16.71	\$ 54,275.47	\$ 24.85

## PAY SCALE BY POSITION (continued)

Pay Scale by Position					
Title	Grade	Min Annually	Hourly	Max Annually	Hourly
Police Sergeant A25 <b>2184 Hours</b>	25	\$ 43,567.00	\$ 19.95	\$ 65,970.40	\$ 30.21
Public Works Director	33	\$ 64,369.00	\$ 30.95	\$ 97,470.45	\$ 46.86
Purchasing Clerk	17	\$ 29,488.00	\$ 14.18	\$ 44,651.33	\$ 21.47
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
Recreation Program Assistant PT	11	\$ 22,170.00	\$ 10.66	\$ 33,321.84	\$ 16.02
Recreation Program Leader	13	\$ 24,260.00	\$ 11.66	\$ 36,734.72	\$ 17.66
Recreation Program Manager	22	\$ 37,635.00	\$ 18.09	\$ 56,987.94	\$ 27.40
Senior Assistant	11	\$ 22,170.00	\$ 10.66	\$ 33,321.84	\$ 16.02
Senior Center Manager	22	\$ 37,635.00	\$ 18.09	\$ 56,987.94	\$ 27.40
Stormwater Supervisor	28	\$ 50,435.00	\$ 24.25	\$ 76,369.99	\$ 36.72
Stormwater Technician	18	\$ 30,962.00	\$ 14.89	\$ 46,885.26	\$ 22.54
Street Solid Waste Manager	22	\$ 37,635.00	\$ 18.09	\$ 56,987.94	\$ 27.40
Streets and Solid Waste Technician	13	\$ 24,261.00	\$ 11.66	\$ 36,735.72	\$ 17.66
Utility Locator	16	\$ 28,084.00	\$ 13.50	\$ 42,526.17	\$ 20.45
Wastewater Lab Analyst	20	\$ 35,843.00	\$ 17.23	\$ 54,275.47	\$ 26.09
Wastewater Lead Operator	23	\$ 39,518.00	\$ 19.00	\$ 59,837.44	\$ 28.77
Wastewater Operator Class I	22	\$ 37,635.00	\$ 18.09	\$ 56,987.94	\$ 27.40
Wastewater Operator Class II	20	\$ 35,843.00	\$ 17.23	\$ 54,275.47	\$ 26.09
Wastewater Operator Class III	18	\$ 30,962.00	\$ 14.89	\$ 46,885.26	\$ 22.54
Wastewater Plant Manager	26	\$ 45,746.00	\$ 21.99	\$ 69,269.08	\$ 33.30
Water Lead Operator	23	\$ 39,518.00	\$ 19.00	\$ 59,837.44	\$ 28.77
Water Operator Class I	22	\$ 37,635.00	\$ 18.09	\$ 56,987.94	\$ 27.40
Water Operator Class II	20	\$ 35,843.00	\$ 17.23	\$ 54,275.47	\$ 26.09
Water Operator Class III	18	\$ 30,962.00	\$ 14.89	\$ 46,885.26	\$ 22.54
Water Plant Manager	26	\$ 45,746.00	\$ 21.99	\$ 69,269.08	\$ 33.30

## FULL TIME EQUIVALENTS

Position No.	2016 Current Positions	2017 Requested Positions	2017 Total Positions
<b>GENERAL FUND</b>			
<b>Governing Body</b>			
Mayor	1.0	-	1.0
Councilperson	5.0	-	5.0
<b>Total Legislative</b>	<b>6.0</b>	<b>-</b>	<b>6.0</b>
<b>Administration</b>			
City Manger	1.0	-	1.0
Executive Assistant	-	0.7	0.7
City Clerk	1.0	-	1.0
Chief Financial Officer	1.0	-	1.0
Business Operations Manager	1.0	-	1.0
Accounts Payable Clerk	1.0	-	1.0
Finance Clerk	1.0	-	1.0
Accounts Receivable Clerk	1.0	-	1.0
Customer Service Rep	2.0	-	2.0
HR Manager	1.0	-	1.0
Community Development Manager	1.0	-	1.0
Permitting & Licensing Specialist	1.0	-	1.0
Administrative Assistant	1.0	-	1.0
Code Compliance Specialist	1.5	-	1.5
Tourism, Main Street, DDA Manager	1.0	-	1.0
Main Street Assistant	1.0	-	1.0
<b>Total Administration</b>	<b>16.5</b>	<b>0.7</b>	<b>17.2</b>
<b>Judicial</b>			
Clerk of Court	1.0	-	1.0
<b>Total Judicial</b>	<b>1.0</b>	<b>-</b>	<b>1.0</b>
<b>Public Safety</b>			
Police Chief	1.0	-	1.0
Captain - CID	1.0	-	1.0
Captain - Patrol	1.0	-	1.0
Administrative Assistant	1.0	-	1.0



## FULL TIME EQUIVALENTS (continued)

Position No.	2016 Current Positions	2017 Requested Positions	2017 Total Positions
G.C.I.C. Specialist	1.0	-	1.0
Customer Service Representative	4.0	-	4.0
CID Tech	1.0	-	1.0
Corporal	4.0	-	4.0
Corporal/SRO	1.0	-	1.0
Sergeant	5.0	-	5.0
Detective /Sergeant	1.0	-	1.0
Detective	4.0	-	4.0
Drug Task Officer	1.0	-	1.0
Police Officer	18.0	-	18.0
Police Officer/K-9	1.0	-	1.0
Police Officer/SRO	3.0	-	3.0
Police Officer/Court Specialist	1.0	-	1.0
Training Officer	1.0	-	1.0
<b>Total Public Safety</b>	<b>50.0</b>	<b>-</b>	<b>50.0</b>
<b>Public Works</b>			
Public Works Director	1.0	-	1.0
Deputy Public Works Director	1.0	-	1.0
Administrative Assistant	1.0	-	1.0
Streets/Solid Waste Manager	1.0	-	1.0
Technician	4.0	1.5	5.5
Equipment Operator	1.0	-	1.0
Guard	-	1.0	1.0
Stormwater Supervisor	1.0	-	1.0
Stormwater Technician	1.0	-	1.0
Maintenance Manager	1.0	-	1.0
Maintenance Technician	-	1.0	1.0
<b>Total Public Works</b>	<b>12.0</b>	<b>3.5</b>	<b>15.5</b>
<b>Parks, Recreation &amp; Leisure Services</b>			
Director of Parks and Recreation	1.0	-	1.0
Administrative Manager	1.0	-	1.0
Marketing and Events Coord	1.0	-	1.0
Programs Manager	1.0	-	1.0
Maintenance Manager	1.0	-	1.0
Athletic Manager	1.0	-	1.0
Receptionist/Gold Dust	1.0	-	1.0
Athletic Assistant	0.8	-	0.8
Soccer Coordinator	0.5	-	0.5

Position No.	2016 Current Positions	2017 Requested Positions	2017 Total Positions
Program Leader	0.5	-	0.5
Recreation Leader	1.0	-	1.0
Program Assist	0.7	-	0.7
Maintenance Technician	3.0	-	3.0
Field Maintenance	0.5	-	0.5
Senior Center Manager	1.0	-	1.0
Senior Center Cook	1.0	-	1.0
Senior Center Assistant	0.6	-	0.6
Kitchen Helper	0.5	-	0.5
Senior Center Driver	0.5	-	0.5
Museum Manager	1.0	-	1.0
Historical Preservation Coord.	1.0	-	1.0
Senior Museum Assistant	0.5	0.5	1.0
Pine Mountain Assistant	1.0	-	1.0
Branch Manager	1.0	-	1.0
Library Assistant	6.0	1.5	7.5
Custodian (Frozen)	-	-	-
<b>Total Parks, Recreation &amp; Leisure Services</b>	<b>28.0</b>	<b>2.0</b>	<b>30.0</b>
<b>TOTAL GENERAL FUND</b>	<b>113.5</b>	<b>6.2</b>	<b>119.7</b>
<b>WATER AND SEWER FUND</b>			
<b>Wastewater Treatment Plant</b>			
Wastewater Plant Mgr	1.0	-	1.0
Lead Mechanic Wastewater	1.0	-	1.0
Lab Analyst	1.0	-	1.0
Class III Operator	4.0	-	4.0
Class II Operator	1.0	-	1.0
Mechanic	1.0	-	1.0
<b>Total Wastewater Treatment Plant</b>	<b>9.0</b>	<b>-</b>	<b>9.0</b>

## FULL TIME EQUIVALENTS (continued)

Position No.	2016 Current Positions	2017 Requested Positions	2017 Total Positions
<b>Water Treatment Plant</b>			
Water Plant Manager	1.0	-	1.0
Operator I	1.0	-	1.0
Class II Operator	3.0	-	3.0
<b>Total Water Treatment Plant</b>	<b>5.0</b>	<b>-</b>	<b>5.0</b>
<b>Distribution &amp; Collection</b>			
Distribution & Collection Manager	1.0	-	1.0
Equipment Operator	2.0	2.0	4.0
Backflow Coordinator	1.0	-	1.0
Utility Locator	1.0	-	1.0
Meter Reader	1.0	-	1.0
Technician	2.0	-	2.0
<b>Total Distribution &amp; Collection</b>	<b>8.0</b>	<b>2.0</b>	<b>10.0</b>
<b>Total Water &amp; Sewer Fund</b>	<b>22.0</b>	<b>2.0</b>	<b>24.0</b>
<b>SANITATION &amp; SOLID WASTE FUND</b>			
<b>Solid Waste</b>			
Technician	4.0	-	4.0
<b>Total Sanitation</b>	<b>4.0</b>	<b>-</b>	<b>4.0</b>
<b>Total Sanitation &amp; Solid Waste Fund</b>	<b>4.0</b>	<b>-</b>	<b>4.0</b>
<b>TOTAL UTILITY FUNDS</b>	<b>26.0</b>	<b>2.0</b>	<b>28.0</b>
<b>GRAND TOTAL</b>	<b>139.5</b>	<b>8.2</b>	<b>147.7</b>



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## HISTORICAL EMPLOYEE COUNTS

Year	Full-Time Employees	Population	Rate Per 1,000 Population	Notes
2006	109	10,997	9.91	Highest Rate
2007	111	12,295	9.03	
2008	118	12,778	9.23	
2009	118	12,905	9.14	
2010	117	13,990	8.36	
2011	120	14,045	8.54	
2012	109	14,250	7.65	
2013	91	14,452	6.30	
2014	90	14,700	6.12	Lowest Rate
2015	112	14,994	7.47	
2016	122	15,294	7.98	
2017	127	15,600	8.14	