

# City of St. Marys



Fiscal Year 2017

**City of St. Marys  
Proposed Budget**

City Council will hold a public hearing on the proposed FY 2017 City of St. Marys budget on Monday, May 16, 2016 at 5:30 pm. Anyone wishing to speak in reference to the budget may do so at that time. Council will adopt the FY 2017 budget at the regular scheduled council meeting on Monday, May 16, 2016 at 6:00 pm.

<b>General Fund</b>		<b>FY 2017</b>
Revenues:		9,619,538
<b>Expenditures by Division:</b>		
Legislative		326,617
Executive		348,904
Finance		901,502
IT		176,779
Human Resources		151,284
General Government Buildings		219,900
Municipal Court		181,673
Police - Public Safety		2,315,652
Fire - Public Safety		1,884,507
Public Works		1,373,947
Highway & Streets		580,000
Cemetery		101,324
Senior Citizens Center		133,646
Parks		57,900
Library		324,701
Building		119,716
Planning & Zoning		214,792
Code Enforcement		63,818
Economic Development		105,548
Airport		5,000
Special Facilities		32,328
	<b>Total Expenditures</b>	9,619,538
<b>Water/Sewer Fund</b>		<b>FY 2017</b>
Revenues:		9,158,421
<b>Expenditures by Division:</b>		
Water		1,758,325
Sewer		2,949,967
Debt Service		4,450,129
	<b>Total Expenditures</b>	9,158,421
<b>Solid Waste Fund</b>		<b>FY 2017</b>
Revenues:		1,128,727
Expenditures:		1,128,727
<b>Tourism</b>		<b>FY 2017</b>
Revenues:		172,950
Expenditures:		172,950
<b>Hotel/Motel</b>		<b>FY 2017</b>
Revenues:		131,000
Expenditures:		131,000
<b>SPLOST VII</b>		<b>FY 2017</b>
Revenues:		1,929,300
Expenditures:		1,929,300
<b>Aquatic Center</b>		<b>FY 2017</b>
Revenues:		452,900
Expenditures:		452,900
<b>LMIG</b>		<b>FY 2017</b>
Revenues:		450,150
Expenditures:		450,150
<b>Multi-Grant</b>		<b>FY 2017</b>
Revenues:		101,250
Expenditures:		101,250

Details of the proposed budget are available on our website at [www.stmarysga.gov](http://www.stmarysga.gov) and at St. Marys City Hall, 418 Osborne St., St. Marys, GA 31558 between the hours of 8:00 am and 4:30 pm Monday through Friday.

## General Fund Revenues

		Actual	Budget	Proposed
	Account #	FY2015	FY2016	FY2017
<b>Property Taxes</b>				
Real Property-Current Year	31.1100	2,704,564	2,644,970	2,750,000
Overpayments/Adjust Taxes	31.1190	28	0	0
Prior Years Property Tax Collection	31.1208	0	175,000	90,000
		<b>2,704,592</b>	<b>2,819,970</b>	<b>2,840,000</b>
<b>Personal Property Taxes</b>				
Motor Vehicle	31.1310	518,471	460,000	485,000
Mobile Home	31.1320	5,491	5,200	5,350
Railroad Tax	31.1391	2,712	2,500	2,575
		<b>526,674</b>	<b>467,700</b>	<b>492,925</b>
<b>Real Estate Transfer Tax</b>				
Real Estate Transfer Tax	31.1600	20,370	15,000	17,500
Recording Intangible Tax	31.1610	44,785	50,000	51,500
		<b>65,155</b>	<b>65,000</b>	<b>69,000</b>
<b>Franchise Taxes</b>				
Georgia Power	31.1710	702,010	695,000	715,850
Okefenokee Electric	31.1711	55,255	55,000	55,000
Gas Franchise	31.1730	34,843	25,000	25,750
Cable TV Franchise	31.1750	168,016	110,000	113,300
TDS Franchise	31.1760	110,422	75,000	125,000
		<b>1,070,546</b>	<b>960,000</b>	<b>1,034,900</b>
<b>Sales &amp; Use Taxes</b>				
Local Option Sales and Use	31.3100	1,916,715	1,925,000	1,900,000
Alcoholic Beverage Excise	31.4200	230,452	230,000	236,900
Insurance Premiums	31.6200	923,687	920,000	980,000
Financial Institutions	31.6300	33,177	37,250	35,000
		<b>3,104,031</b>	<b>3,112,250</b>	<b>3,151,900</b>
<b>Penalties &amp; Interest</b>				
Penalty and Interest on Delinquent Taxes	31.9100	120,971	115,000	60,000
GTS Collection Fees	31.9900	12,072	10,000	5,000
		<b>133,043</b>	<b>125,000</b>	<b>65,000</b>
<b>Licenses and Permits</b>				
Beer & Wine License	32.1100	75,057	85,000	85,000
General Business License	32.1200	126,100	120,000	123,600
Business License Insurance	32.1220	23,052	23,000	23,690

## General Fund Revenues

		Actual	Budget	Proposed
	Account #	FY2015	FY2016	FY2017
Building Permits	32.2100	124,955	110,000	150,000
Zoning Fees	32.2210	9,193	6,000	10,000
Land Disturbing Fees	32.2211	0	0	0
Sign Permits	32.2230	1,620	2,000	2,060
Foreclosure Registry Fee	32.2230	0	0	2,500
		<b>359,977</b>	<b>346,000</b>	<b>396,850</b>

### Regulatory Fees

Gaming Fees	32.3200	0	0	0
Plan Review Fees	32.3910	24,550	25,000	25,750
		<b>24,550</b>	<b>25,000</b>	<b>25,750</b>

### Charges for Services

Copies Sold - Admin	34.1700	11,729	12,000	12,500
Copies Sold - Police Dept	34.1705	5,308	5,000	5,150
Copies Sold - Library	34.1710	3,682	4,000	4,120
Copies Sold - Planning & Building	34.1715	119	150	155
Qualifying Fees	34.1910	1,350	0	2,000
Special Fire Hazmat Services	34.2200	997	500	515
NSF Fees	34.4212	30	120	120
		<b>23,215</b>	<b>21,770</b>	<b>24,560</b>

### Culture & Recreation

Retail Sales - Orange Hall	34.7200	60	50	50
Tours - Orange Hall	34.7205	8,502	8,000	8,240
Program Income - Senior Center	34.7500	6,352	6,200	6,386
		<b>14,914</b>	<b>14,250</b>	<b>14,676</b>

### Other Charges for Services

Cemetery Fees	34.9100	35,823	35,000	37,000
Administrative Fees - Tourism	34.9900	3,600	3,600	3,600
Administrative Fees - SPLOST	34.9910	7,979	6,000	0
		<b>47,402</b>	<b>44,600</b>	<b>40,600</b>

### Fines & Forfeitures

Court Fines Base	35.1170	173,372	200,000	206,000
Court Fines Fees	35.1171	55,617	52,900	54,487
Court Fines - DUI Victims	35.1172	2,440	1,500	2,500
Brain & Spinal Fund	35.1178	2,105	1,500	2,500
Probation Fees	35.1179	904	1,500	1,000

## General Fund Revenues

	Account #	Actual FY2015	Budget FY2016	Proposed FY2017
Traffic Citation Fees	35.1180	6,650	7,500	10,000
Library Fines/Collections	35.1300	4,924	5,000	5,000
Penalty/Late Charge - Police	35.1400	150	750	50
Court Contempt Fees	35.1402	3,795	3,500	1,000
		<b>249,957</b>	<b>274,150</b>	<b>282,537</b>
<b>Investment Income</b>				
Interest Earned	36.1000	8,007	7,000	6,000
		<b>8,007</b>	<b>7,000</b>	<b>6,000</b>
<b>Contributions &amp; Donations</b>				
Orange Hall Donations	37.2000	2,145	100	100
History Tour Donations	37.2005	17,680	2,000	2,000
		<b>19,825</b>	<b>2,100</b>	<b>2,100</b>
<b>Miscellaneous</b>				
Fund Equity	38.0001	0	559,500	492,655
Rental Income	38.1000	362,522	330,000	350,000
Special Events Rental	38.1010	7,600	7,000	10,000
Miscellaneous Income	38.9010	136,659	27,040	35,000
Shared Services Airport	38.9015	0	0	0
Shared Services SPLOST	38.9020	0	0	0
Shared Services - Board of Education	30.9028	42,340	44,500	45,835
Shared Services - Department of Transportation	38.9031	2,413	0	0
Shared Services - Hospital Authority	38.9032	30,000	30,000	30,000
		<b>581,534</b>	<b>998,040</b>	<b>963,490</b>
<b>Interfund Transfers</b>				
Operating Transfer In Multi Grant	39.1200	8,618	10,000	101,250
		<b>8,618</b>	<b>10,000</b>	<b>101,250</b>
<b>Other Proceeds</b>				
Sale of City Property	39.2200	12,962	5,000	5,000
Loan Proceeds	39.3010	0	1,170,000	103,000
		<b>12,962</b>	<b>1,175,000</b>	<b>108,000</b>
<b>Total Revenues</b>		<b>8,955,002</b>	<b>10,467,830</b>	<b>9,619,538</b>

## Legislative Expenditures

		Actual	Budget	Proposed
	Account #	FY2015	FY2016	FY2017
<b>Salaries, Wages and Employee Benefits</b>				
Regular employees	51.1100	46,488	48,276	49,001
Legislative salaries	51.1115	65,400	65,400	65,400
Overtime	51.1300	3,925	4,000	4,000
Group Life Insurance	51.2110	141	141	141
FICA contributions (employer)	51.2200	8,718	9,003	9,058
Retirement contributions (employer)	51.2400	4,741	4,708	4,736
Workers' compensation	51.2700	465	410	281
		<b>129,878</b>	<b>131,938</b>	<b>132,617</b>
<b>Purchased/Contracted Services</b>				
Other purchased services	52.1240	21,261	75,000	60,000
Office equipment maintenance	52.2203	6,368	4,400	4,600
Public official liability	52.3150	12,066	13,000	13,000
Telephone	52.3210	3,242	3,700	3,700
Postage	52.3220	75	200	200
Advertising	52.3300	1,986	1,900	2,000
Marketing	52.3310	37,468	37,000	37,000
Printing and binding	52.3400	0	250	250
Travel	52.3500	11,200	12,000	12,000
Dues and fees	52.3600	531	733	700
Education and training	52.3700	7,075	7,000	7,000
		<b>101,272</b>	<b>155,183</b>	<b>140,450</b>
<b>Supplies</b>				
Office supplies	53.1110	492	200	300
Computer supplies	53.1120	137	700	750
Copier supplies	53.1130	2,664	1,800	2,600
Miscellaneous supplies	53.1140	1,302	1,000	1,700
Small equipment	53.1600	382	1,700	1,000
Codification	53.1791	5,758	6,000	12,000
Election expense	53.1792	467	18,000	9,000
		<b>11,202</b>	<b>29,400</b>	<b>27,350</b>

## Legislative Expenditures

		<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>
	<b>Account #</b>	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>
<b>Payments to Others</b>				
Camden County Chamber of Commerce	57.2200	764	800	1,200
Operating Transfers Out to DDA	57.2250	25,000	25,000	25,000
		<b>25,764</b>	<b>25,800</b>	<b>26,200</b>
<b>Total Expenditures</b>		<b>268,116</b>	<b>342,321</b>	<b>326,617</b>

## Legislative Expenditure Descriptions

Account #		Amount
	<b><u>Salaries, Wages and Employee Benefits</u></b>	
51.1100	Regular employees <i>City Clerk</i>	\$ 49,001
51.1115	Legislative salaries <i>Mayor &amp; Council</i>	\$ 65,400
51.1300	Overtime	\$ 4,000
51.2110	Group Life Insurance	\$ 141
51.2200	FICA contributions (employer) <i>Salaries and overtime x 7.65%</i>	\$ 9,058
51.2400	Retirement contributions (employer)	\$ 4,736
51.2700	Workers' compensation	\$ 281
	<b><u>Purchased/Contracted Services</u></b>	
52.1240	Other Purchased Services <i>Master Plan</i>	\$ 60,000
52.2203	Office equipment maintenance <i>Sound System, IQM2, Scanner and Copier</i>	\$ 4,600
52.3150	Public official liability insurance <i>Mayor and Council</i>	\$ 13,000
52.3210	Telephone <i>Mayor, Council, City Clerk, Cell Phone, &amp; DSL</i>	\$ 3,700
52.3220	Postage	\$ 200
52.3300	Advertising <i>Alcohol License, Public Hearings, Legislation, Election, etc.</i>	\$ 2,000
52.3310	Marketing	\$ 37,000

## Legislative Expenditure Descriptions

Account #		Amount
	<i>Billboard</i>	
52.3400	Printing and binding <i>Two for one specials on Business Cards</i>	\$ 250
52.3500	Travel <i>Washington, Atlanta Fly-In (Mayor &amp; Pro Tem), GMA &amp; Clerk's Certification</i>	\$ 12,000
52.3600	Dues and fees <i>SAVE Program Federally Mandated, GMCFOA &amp; IIMC</i>	\$ 700
52.3700	Education and training <i>Council Training/Luncheons, GMA &amp; Clerk's Certification</i>	\$ 7,000
	<b><u>Supplies</u></b>	
53.1110	Office supplies <i>File folders, labels, laser tabs, calendars, binders, post-its, etc.</i>	\$ 300
53.1120	Computer supplies <i>Printer cartridges, tablet batteries, etc.</i>	\$ 750
53.1130	Copier supplies <i>Paper and Costs Per Copy Insert Water Bill</i>	\$ 2,600
53.1140	Miscellaneous supplies <i>Mayor's Motorcade, Water, Public Relations, Name Tags, Batteries, Wipes, Ornaments, etc.</i>	\$ 1,700
53.1600	Small equipment <i>Scanner, Laptop - Clerk</i>	\$ 1,000
53.1791	Codification <i>Ordinances</i>	\$ 12,000
53.1792	Election Expense	\$ 9,000
57.2200	Camden County Chamber of Commerce	\$ 1,200

## Legislative Expenditure Descriptions

Account #		Amount
57.2250	Operating Transfers Out to DDA <i>Camden Partnership</i>	\$ 25,000
	<b>Total</b>	<u><u>\$ 326,617</u></u>

## Executive Expenditures

	<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>
<b>Account #</b>	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>

### Salaries, Wages and Employee Benefits

Regular employees	51.1100	148,004	143,624	145,778
Temporary employees	51.1200	0	0	0
Overtime	51.1300	632	700	700
Group Health/Dental	51.2105	13,622	15,365	15,672
Health Clinic	51.2107	826	768	932
Group Life Insurance	51.2110	253	261	282
FICA contributions (employer)	51.2200	10,692	11,041	11,206
Retirement contributions (employer)	51.2400	12,462	12,267	12,472
Tuition reimbursements	51.2500	0	2,000	1,000
Workers' compensation	51.2700	644	587	421
		<b>187,135</b>	<b>186,613</b>	<b>188,463</b>

### Purchased/Contracted Services

Legal	52.1220	83,946	93,260	95,000
Copier maintenance	52.2202	1,173	1,083	1,200
Vehicle repairs	52.2223	743	1,000	1,000
Telephone	52.3210	4,228	3,400	3,500
Postage	52.3220	125	150	150
Advertising	52.3300	726	1,500	1,500
Printing and binding	52.3400	0	0	0
Travel	52.3500	5,001	4,000	5,000
Dues and fees	52.3600	2,297	4,034	4,100
Professional subscriptions	52.3610	113	150	100
Education and training	52.3700	2,730	4,000	7,000
Other	52.3900	8,878	100	100
		<b>109,960</b>	<b>112,677</b>	<b>118,650</b>

### Supplies

Office supplies	53.1110	92	300	300
Computer supplies	53.1120	353	500	500
Copier supplies	53.1130	479	375	200
Miscellaneous supplies	53.1140	1,497	1,800	1,600
Gasoline	53.1270	2,057	3,000	2,200
Small equipment	53.1600	157	750	750
Vehicle repair supplies	53.1723	420	1,000	1,000
		<b>5,055</b>	<b>7,725</b>	<b>6,550</b>

## Executive Expenditures

		Actual	Budget	Proposed
Account #		FY2015	FY2016	FY2017
<b>Capital Outlays</b>				
Vehicles	54.2200	0	0	28,000
		<b>0</b>	<b>0</b>	<b>28,000</b>
<b>Debt Service</b>				
Capital Lease - Principal - Vehicles	58.1209	0	0	6,828
Capital Lease - Interest - Vehicles	58.2209	0	0	413
		<b>0</b>	<b>0</b>	<b>7,241</b>
<b>Total Expenditures</b>		<b>302,150</b>	<b>307,015</b>	<b>348,904</b>

## Executive Expenditure Descriptions

Account #		Amount
<b><u>Salaries, Wages and Employee Benefits</u></b>		
51.1100	Regular employees <i>City Manager &amp; Executive Assistant</i>	\$ 145,778
51.1300	Overtime	\$ 700
51.2105	Group Health/Dental	\$ 15,672
51.2107	Health Clinic	\$ 932
51.2110	Group Life Insurance	\$ 282
51.2200	FICA contributions (employer) <i>Salaries and overtime x 7.65%</i>	\$ 11,206
51.2400	Retirement contributions (employer)	\$ 12,472
51.2500	Tuition reimbursements	\$ 1,000
51.2700	Workers' Compensation	\$ 421
<b><u>Purchased/Contracted Services</u></b>		
52.1220	Legal	\$ 95,000
52.2202	Copier maintenance <i>1/3rd of Copier Lease &amp; Maintenance</i>	\$ 1,200
52.2223	Vehicle Repairs	\$ 1,000
52.3210	Telephone	\$ 3,500
52.3220	Postage	\$ 150
52.3300	Advertising	\$ 1,500
52.3500	Travel <i>Meals/Gas</i>	\$ 5,000

## Executive Expenditure Descriptions

Account #		Amount
52.3600	Dues and fees <i>EAP, Cobra, TASC, ICMA, Local Organizations</i>	\$ 4,100
52.3610	Professional subscriptions	\$ 100
52.3700	Education and training <i>GMA, Others</i>	\$ 7,000
52.3900	Other	\$ 100
	<b><u>Supplies</u></b>	
53.1110	Office supplies	\$ 300
53.1120	Computer supplies	\$ 500
53.1130	Copier supplies	\$ 200
53.1140	Miscellaneous supplies	\$ 1,600
53.1270	Gasoline	\$ 2,200
53.1600	Small equipment	\$ 750
53.1723	Vehicle repair supplies	\$ 1,000
	<b><u>Capital Outlays</u></b>	
54.2200	Vehicles	\$ 28,000
	<b><u>Debt Service</u></b>	
58.1207	Capital Lease - Principal	\$ 6,828
58.2207	Capital Lease - Interest - Vehicles	\$ 413
	<b>Total</b>	<b>\$ 348,904</b>

## Finance Department Expenditures

	<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>
<b>Account #</b>	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>

### Salaries, Wages and Employee Benefits

Regular employees	51.1100	104,203	97,960	99,289
Overtime	51.1300	3,193	3,600	3,600
Group Health/Dental	51.2105	48,502	59,188	48,159
Health Clinic	51.2107	8,046	2,764	8,391
Group Life Insurance	51.2110	495	508	508
FICA contributions (employer)	51.2200	7,072	7,770	7,871
Retirement contribution (employer)	51.2400	24,249	25,000	25,150
Tuition reimbursements	51.2500	1,875	2,000	2,000
Unemployment insurance	51.2600	0	350	360
Workers' Compensation	51.2700	1,565	519	1,122
		<b>199,200</b>	<b>199,659</b>	<b>196,450</b>

### Purchased/Contracted Services

Audit	52.1210	9,435	12,000	12,000
Computer maintenance	52.2201	21,750	24,000	24,000
Copier maintenance	52.2202	5,410	6,500	4,000
Office equipment maintenance	52.2203	1,727	1,900	1,900
Alarm system maintenance	52.2205	440	560	1,100
Telephone	52.3210	6,299	6,700	6,900
Postage	52.3220	1,636	2,100	2,000
Advertising	52.3300	2,099	2,700	2,700
Travel	52.3500	3,657	2,500	3,600
Dues and fees	52.3600	3,208	3,667	3,775
Professional subscriptions	52.3610	205	210	215
CRC Dues	52.3620	18,405	22,300	22,970
GMA Dues	52.3630	5,822	6,000	6,000
Bank fees	52.3680	0	50	0
Education and training	52.3700	2,256	3,750	2,900
		<b>82,349</b>	<b>94,937</b>	<b>94,060</b>

### Supplies

Office supplies	53.1110	486	600	600
Computer supplies	53.1120	3,666	3,500	3,600
Copier supplies	53.1130	3,358	3,500	3,500
Miscellaneous supplies	53.1140	3,630	3,500	3,600
Small equipment	53.1600	987	2,000	1,000

## Finance Department Expenditures

		<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>
	<b>Account #</b>	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>
Tax administration	53.1790	35,771	30,000	25,000
		<b>47,898</b>	<b>43,100</b>	<b>37,300</b>
<b>Other Costs</b>				
Camden House	57.2300	10,000	10,000	10,000
PSA Funding	57.2500	451,692	451,692	451,692
		<b>461,692</b>	<b>461,692</b>	<b>461,692</b>
<b>Contingencies</b>				
Contingencies	57.9100	0	100,000	100,000
		<b>0</b>	<b>100,000</b>	<b>100,000</b>
<b>Operating Transfers</b>				
Operating transfer out to Tourism	61.1015	21,150	41,000	12,000
Operating transfer out to Aquatic Center	61.1050	0	0	0
		<b>21,150</b>	<b>41,000</b>	<b>12,000</b>
<b>Total Expenditures</b>		<b>812,289</b>	<b>940,388</b>	<b>901,502</b>

## Finance Expenditure Descriptions

Account #		Amount
	<b><u>Salaries, Wages and Employee Benefits</u></b>	
51.1100	Regular employees	\$ 99,289
51.1300	Overtime	\$ 3,600
51.2105	Group Health/Dental Insurance	\$ 48,159
51.2107	Health Clinic	\$ 8,391
51.2110	Group Life Insurance	\$ 508
51.2200	FICA contributions (employer) <i>Salaries and wages x 7.65%</i>	\$ 7,871
51.2400	Retirement Contribution Employer <i>GMA Retirement Plan \$20,000 and VALIC</i>	\$ 25,150
51.2500	Tuition reimbursements	\$ 2,000
51.2600	Unemployment insurance	\$ 360
51.2700	Workers' Compensation	\$ 1,122
	<b><u>Purchased/Contracted Services</u></b>	
52.1210	Audit	\$ 12,000
52.2201	Computer maintenance	\$ 24,000
52.2202	Copier maintenance <i>Copier lease</i>	\$ 4,000
52.2203	Office equipment maintenance	\$ 1,900
52.2205	Alarm system maintenance	\$ 1,100
52.3210	Telephone <i>Includes long distance, cell phone and internet services</i>	\$ 6,900

## Finance Expenditure Descriptions

Account #		Amount
52.3220	Postage	\$ 2,000
52.3300	Advertising <i>Public Hearings - Budget &amp; Millage</i>	\$ 2,700
52.3500	Travel <i>Finance Level I &amp; II, GGFOA, Incode Accounting/Purchasing re-certification</i>	\$ 3,600
52.3600	Dues and fees <i>GGFOA Dues, COBRA, TASC, EAP Budget &amp; Financial Award Submission</i>	\$ 3,775
52.3610	Professional subscriptions <i>Card Services - Public Records</i>	\$ 215
52.3620	CGRDC Dues	\$ 22,970
52.3630	GMA Dues	\$ 6,000
52.3700	Education and training <i>Finance Level I &amp; II, GGFOA, Incode, Court</i>	\$ 2,900
<b><u>Supplies</u></b>		
53.1110	Office supplies	\$ 600
53.1120	Computer supplies	\$ 3,600
53.1130	Copier supplies	\$ 3,500
53.1140	Miscellaneous supplies	\$ 3,600
53.1600	Small equipment <i>Computers/Scanners/Printer/Monitors/Chairs</i>	\$ 1,000
53.1790	Tax administration	\$ 25,000

## Finance Expenditure Descriptions

Account #		Amount
	<i>Contract for GTS - Revenue to offset cost</i>	
	<b><u>Other Costs</u></b>	
57.2300	Camden House	\$ 10,000
57.2500	PSA Funding	\$ 451,692
	<b><u>Contingencies</u></b>	
57.9100	Contingencies	\$ 100,000
	<i>General Fund, Merit Increase</i>	
	<b><u>Operating Transfers</u></b>	
61.1015	Operating Transfer Out - Tourism	\$ 12,000
	<i>\$10,000 Fireworks, \$2,000 Starry Nights</i>	
	\	
	<b>Total</b>	<b>\$ 901,502</b>

## Information Technology Expenditures

		<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>
	<b>Account #</b>	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>
<b>Salaries, Wages and Employee Benefits</b>				
Regular employees	51.1100	103,895	101,670	83,540
Overtime	51.1300	221	300	300
Group Health/Dental	51.2105	22,029	24,916	25,413
Health Clinic	51.2109	1,652	1,536	1,865
Group Life Insurance	51.2110	282	282	282
FICA contributions (employer)	51.2200	7,317	7,801	6,414
Retirement contributions (employer)	51.2400	4,076	4,079	4,390
Workers' compensation	51.2700	407	366	281
		<b>139,879</b>	<b>140,950</b>	<b>122,485</b>
<b>Purchased/Contracted Services</b>				
Computer maintenance	52.2201	19,544	37,023	38,134
Telephone	52.3210	3,474	3,500	3,500
Travel	52.3500	1,768	1,800	1,850
Dues and fees	52.3600	104	449	465
Professional subscriptions	52.3610	500	500	500
Education and training	52.3700	1,500	1,300	1,345
		<b>26,890</b>	<b>44,572</b>	<b>45,794</b>
<b>Supplies</b>				
Office supplies	53.1110	346	1,000	750
Computer supplies	53.1120	972	1,500	1,500
Miscellaneous supplies	53.1140	275	500	500
Gasoline	53.1270	587	600	500
Small equipment	53.1600	3,308	4,200	3,000
Small equipment - Computer	53.1610	2,395	2,000	2,000
Vehicle Repair Supplies	53.1723	326	1,500	250
		<b>8,209</b>	<b>11,300</b>	<b>8,500</b>
<b>Total Expenditures</b>		<b>174,978</b>	<b>196,822</b>	<b>176,779</b>

## Information Technology Expenditure Descriptions

Account #		Amount
	<b><u>Salaries, Wages and Employee Benefits</u></b>	
51.1100	Regular employees	\$ 83,540
51.1300	Overtime	\$ 300
51.2105	Group Health/Dental	\$ 25,413
51.2107	Health Clinic	\$ 1,865
51.2110	Group Life Insurance	\$ 282
51.2200	FICA contributions (employer) <i>Salaries and wages x 7.65%</i>	\$ 6,414
51.2400	Retirement contributions (employer)	\$ 4,390
51.2700	Workers' Compensation	\$ 281
	<b><u>Purchased/Contracted Services</u></b>	
52.2201	Computer Maintenance <i>Website - \$2,400</i> <i>Client Endpoint Security - \$1,500</i> <i>Exchange Mailbox Security - \$2,500</i> <i>Cisco Renewal - \$1,200</i> <i>Copier Maintenance - See Planning/Building</i> <i>.GOV Domain Name and SSL Cert - \$200</i> <i>Remote Access Support Software - \$675</i> <i>Survey/Customer Metrics - \$300</i> <i>WebEx Conference Bridge - \$660</i> <i>Business Continuity Management (Thinkguard) - \$26,388</i> <i>*Comcast Internet service Waterfront Park - \$1,200</i>	\$ 38,134
52.3210	Telephone	\$ 3,500
52.3500	Travel	\$ 1,850
52.3600	Dues and fees	\$ 465

## Information Technology Expenditure Descriptions

Account #		Amount
	<i>GMIS - \$75</i>	
	<i>TAG - \$300</i>	
	<i>COBRA, TASC, EAP - \$40</i>	
52.3610	Professional subscriptions	\$ 500
	<i>Online Technology Subscription - \$500</i>	
52.3700	Education and training	\$ 1,345
	<i>Georgia GMIS - \$1,300</i>	
	<b><u>Supplies</u></b>	
53.1110	Office supplies	\$ 750
	<i>Black Toner- \$400</i>	
	<i>Color Toner Cartridges- \$500</i>	
	<i>Cleaning/Pads, Pens, etc./Maint. Items</i>	
53.1120	Computer supplies	\$ 1,500
53.1140	Miscellaneous supplies	\$ 500
53.1270	Gasoline	\$ 500
53.1600	Small Equipment	\$ 3,000
	<i>Misc. Equipment - \$1,200</i>	
	<i>Wireless Access Points - \$2,500</i>	
	<i>Post Rack Unit - \$500</i>	
53.1610	Small Equipment - computers	\$ 2,000
	<i>Firewall</i>	
	<i>Thin Client - \$600</i>	
	<i>Misc. Parts - \$500</i>	
53.1723	Vehicle Repair Supplies	\$ 250
	<b>Total</b>	<b>\$ 176,779</b>

## Human Resource Expenditures

		<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>
	<b>Account #</b>	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>
<b>Salaries, Wages and Employee Benefits</b>				
Regular employees	51.1100	89,567	86,819	87,425
Overtime	51.1300	543	800	800
Group Health/Dental	51.2105	30,618	34,883	35,580
Health Clinic	51.2107	1,652	1,536	1,865
Group Life Insurance	51.2110	311	282	282
FICA contributions (employer)	51.2200	5,847	6,642	6,749
Retirement contributions (employer)	51.2400	3,711	3,473	4,224
Workers' compensation	51.2700	322	313	140
		<b>132,571</b>	<b>134,748</b>	<b>137,065</b>
<b>Purchased/Contracted Services</b>				
Employee testing & physicals	52.1231	0	0	0
Computer maintenance	52.2201	203	100	105
Copier maintenance	52.2202	0	1,083	1,115
Telephone	52.3210	2,057	2,300	2,369
Postage	52.3220	30	100	103
Travel	52.3500	913	1,000	1,000
Dues and fees	52.3600	395	609	627
Professional subscriptions	52.3610	0	200	200
Education and training	52.3700	893	1,200	1,000
Other purchased services	52.3900	1,481	4,500	4,500
		<b>5,972</b>	<b>11,092</b>	<b>11,019</b>
<b>Supplies</b>				
Office supplies	53.1110	466	200	500
Computer supplies	53.1120	331	500	200
Miscellaneous supplies	53.1140	76	500	500
Small Equipment	53.1600	2,129	0	0
Safety supplies	53.1701	0	0	2,000
		<b>3,002</b>	<b>1,200</b>	<b>3,200</b>
<b>Total Expenditures</b>		<b>141,545</b>	<b>147,040</b>	<b>151,284</b>

## Human Resources Expenditure Descriptions

Account #		Amount
	<b><u>Salaries, Wages and Employee Benefits</u></b>	
51.1100	Regular employees	\$ 87,425
51.1300	Overtime	\$ 800
51.2105	Group Health/Dental	\$ 35,580
51.2107	Health Clinic	\$ 1,865
51.2110	Group Life Insurance	\$ 282
51.2200	FICA contributions (employer) <i>Salaries &amp; overtime x 7.65%</i>	\$ 6,749
51.2400	Retirement contributions (employer)	\$ 4,224
51.2700	Workers' Compensation	\$ 140
	<b><u>Purchased/Contracted Services</u></b>	
52.2201	Computer maintenance	\$ 105
52.2202	Copier maintenance <i>1/3 of copier lease &amp; maintenance</i>	\$ 1,115
52.3210	Telephone	\$ 2,369
52.3220	Postage	\$ 103
52.3600	Dues and fees <i>Society for Human Resources, Georgia Local Personnel Association</i>	\$ 627
52.3500	Travel <i>GLGPA Conference, Healthcare Reform, HR updates</i>	\$ 1,000
52.3610	Professional subscriptions	\$ 200
52.3700	Education and training	\$ 1,000

## Human Resources Expenditure Descriptions

Account #		Amount
	<i>GLGPA Conference, Healthcare Conference</i>	
52.3900	Other <i>Employee Appreciation &amp; Employee of the Month/Year</i>	\$ 4,500
	<b><u>Supplies</u></b>	
53.1110	Office supplies	\$ 500
53.1120	Computer supplies	\$ 200
53.1140	Miscellaneous supplies	\$ 500
53.1701	Safety supplies <i>Includes misc. safety supplies for Safety Committee</i>	\$ 2,000
	<b>Total</b>	<b>\$ 151,284</b>

## General Government Building Expenditures

		Actual	Budget	Proposed
	Account #	FY2015	FY2016	FY2017
<b>Purchased/Contracted Services</b>				
Custodial	52.2130	21,052	23,051	24,000
Building repairs	52.2221	30,493	15,265	15,500
Property/Liability Ins	52.3110	47,044	52,400	52,400
		<b>98,589</b>	<b>90,716</b>	<b>91,900</b>
<b>Supplies</b>				
Water/sewerage	53.1210	4,528	4,320	4,500
Electricity	53.1230	42,562	43,900	43,500
Building repair supplies	53.1721	13,043	18,670	15,000
		<b>60,133</b>	<b>66,890</b>	<b>63,000</b>
<b>Capital Outlays</b>				
Site improvements	54.1200	0	5,660	65,000
		<b>0</b>	<b>5,660</b>	<b>65,000</b>
<b>Total Expenditures</b>		<b>158,722</b>	<b>163,266</b>	<b>219,900</b>

## General Government Buildings Expenditure Descriptions

Account #		Amount
	<b><u>Purchased/Contracted Services</u></b>	
52.2130	Custodial <i>Public Works/Police Dept/Coast Guard/Planning &amp; Building City Hall/Sr Ctr/Rec Ctr/Orange Hall</i>	\$ 24,000
52.2221	Building repairs <i>Air conditioning in all buildings (service work) Fire extinguisher service for all buildings Telephone line repairs Miscellaneous unpredicted repairs Termite Bond (\$765)</i>	\$ 15,500
52.3110	Property/Liability Insurance	\$ 52,400
	<b><u>Supplies</u></b>	
53.1210	Water/Sewerage <i>Public Works (85%)</i>	\$ 4,500
53.1230	Electricity <i>All public works buildings</i>	\$ 43,500
53.1721	Building repair supplies - All City buildings <i>Electrical repairs HVAC repairs Plumbing repairs Misc. lumber and painting Lock &amp; latch, &amp; misc. hardware sets for all buildings Miscellaneous unpredicted repair supplies</i>	\$ 15,000
54.1200	Site Improvements <i>ADA Compliant Renovations Customer Service Area (\$10,000) LED lights for City Hall (\$15,000) LED lights for Other Facilities (\$40,000)</i>	\$ 65,000
	<b>Total</b>	<b>\$ 219,900</b>

## Municipal Court Expenditures

		<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>
	<b>Account #</b>	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>
<b>Salaries, Wages and Employee Benefits</b>				
Judge	51.1105	22,000	24,000	24,000
Court Clerks	51.1110	36,664	36,920	33,695
Overtime	51.1310	499	500	500
Group Health/Dental	51.2105	180	189	17,790
Living Well Clinic	51.2107	0	0	932
Group Life Insurance	51.2110	141	141	141
FICA contributions (employer)	51.2200	2,502	2,863	2,616
Retirement contribution (employer)	51.2400	2,546	2,619	2,394
Workers' Compensation	51.2700	148	133	70
		<b>64,680</b>	<b>67,365</b>	<b>82,138</b>
<b>Purchased/Contracted Services</b>				
Other professional services	52.1240	9,458	10,000	10,000
Equipment maintenance	52.2203	800	1,550	2,000
Telephone	52.3210	1,146	1,300	1,250
Postage	52.3220	97	200	200
Travel	52.3500	1,154	3,000	3,000
Dues & fees	52.3600	762	517	535
Bank fees	52.3680	1,698	2,800	500
Education and training	52.3700	645	1,500	1,500
		<b>15,760</b>	<b>20,867</b>	<b>18,985</b>
<b>Supplies</b>				
Copier supplies	53.1130	223	400	400
Miscellaneous supplies	53.1140	694	500	600
Small equipment	53.1600	609	1,000	750
		<b>1,526</b>	<b>1,900</b>	<b>1,750</b>
<b>Other Costs</b>				
Court Ware Fee	57.3170	7,238	7,500	10,000
DATE	57.3171	5,476	4,400	2,300
DETF - GSCCCA	57.3172	2,349	3,000	1,800
County jail fund	57.3173	16,799	13,000	13,000
Local victims fund	57.3174	8,252	7,000	7,200
DUI victims fund	57.3175	338	1,500	2,500
POPT Police training fund	57.3176	32,678	30,000	30,000
Police Officers A&B fund	57.3177	9,191	8,500	8,500

## Municipal Court Expenditures

		<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>
	<b>Account #</b>	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>
Brain & spinal injury fund	57.3178	665	1,500	2,500
Probation fee	57.3179	646	1,500	1,000
		<b>83,632</b>	<b>77,900</b>	<b>78,800</b>
<b>Total Expenditures</b>		<b>165,598</b>	<b>168,032</b>	<b>181,673</b>

## Municipal Court Expenditure Descriptions

Account #		Amount
<b><u>Salaries, Wages and Employee Benefits</u></b>		
51.1105	Municipal Judge	\$ 24,000
51.1110	Court clerks <i>(1) Full-time</i>	\$ 33,695
51.1310	Court overtime	\$ 500
51.2105	Group Health/Dental Insurance	\$ 17,790
51.2107	Living Well Clinic	\$ 932
51.2110	Group Life Insurance	\$ 141
51.2200	FICA contributions (employer) <i>Salaries and overtime x 7.65%</i>	\$ 2,616
51.2400	Retirement contribution (employer)	\$ 2,394
51.2700	Workers' Compensation	\$ 70
<b><u>Purchased/Contracted Services</u></b>		
52.1240	Other professional services <i>Court Reporter/Interpreter/Public Defender</i>	\$ 10,000
52.2203	Equipment maintenance <i>Sound Equipment</i>	\$ 2,000
52.3210	Telephone	\$ 1,250
52.3220	Postage	\$ 200
52.3500	Travel <i>Mandatory Training, GCIC</i>	\$ 3,000
52.3600	Dues & fees <i>Bar, GMCCA, GMCCC</i>	\$ 535

## Municipal Court Expenditure Descriptions

Account #		Amount
52.3680	Bank fees	\$ 500
52.3700	Education and training <i>Judges training, mandatory training for courts, GCIC</i>	\$ 1,500
	<b><u>Supplies</u></b>	
53.1130	Copier supplies	\$ 400
53.1140	Miscellaneous supplies <i>Pens, paper, envelopes, sanitizer, file folders, etc.</i>	\$ 600
53.1600	Small Equipment <i>computer, electronic key pads</i>	\$ 750
	<b><u>Other Costs</u></b> - <i>Pass-through funds from Court Fines</i>	
57.3170	Court Ware Fee	\$ 10,000
57.3171	DATE	\$ 2,300
57.3172	DETF - GSCCCA	\$ 1,800
57.3173	County Jail fund	\$ 13,000
57.3174	Local victims fund	\$ 7,200
57.3175	DUI victims fund	\$ 2,500
57.3176	POPT Police training fund	\$ 30,000
57.3177	Police Officers A&B fund	\$ 8,500
57.3178	Brain & spinal injury fund	\$ 2,500
57.3179	Probation fees	\$ 1,000
	<b>Total</b>	<b>\$ 181,673</b>

## Police Department Expenditures

		Actual	Budget	Proposed
	Account #	FY2015	FY2016	FY2017
<b>Salaries, Wages and Employee Benefits</b>				
Regular employees	51.1100	1,152,646	1,297,941	1,243,668
Overtime - Regular employees	51.1300	73,982	65,000	65,000
Group Health/Dental	51.2105	218,049	325,863	304,460
Health Clinic	51.2107	14,677	19,193	21,443
Group Life Insurance	51.2110	3,535	4,090	4,653
FICA contributions (employer)	51.2200	86,327	104,514	100,323
Retirement contribution (employer)	51.2400	59,518	72,834	74,069
Tuition Reimbursement	51.2500	0	3,000	3,000
Unemployment insurance	51.2600	781	0	1,500
Workers' compensation	51.2700	70,615	68,333	63,610
Clothing allowance	51.2930	2,250	2,750	2,750
		<b>1,682,380</b>	<b>1,963,518</b>	<b>1,884,476</b>

### Purchased/Contracted Services

Medical	52.1230	19,214	25,000	22,500
Computer maintenance	52.2201	4,077	1,112	1,675
Copier maintenance	52.2202	3,550	6,000	1,296
Alarm system maintenance	52.2205	510	1,800	1,675
Small equipment repairs	52.2216	323	850	550
Radio & electronics repairs	52.2220	4,600	7,500	5,000
Building repairs	52.2221	2,017	10,000	5,000
Vehicle repairs	52.2223	10,232	14,000	10,000
Property/Liability Insurance	52.3110	32,076	30,000	31,900
Telephone	52.3210	20,845	21,000	25,500
Computer links	52.3211	1,108	1,120	1,155
Postage	52.3220	692	500	500
Printing & binding	52.3400	314	500	500
Travel	52.3500	31,711	29,743	29,743
Dues and fees	52.3600	1,274	3,257	3,315
Education and training	52.3700	1,905	5,560	5,000
		<b>134,448</b>	<b>157,942</b>	<b>145,309</b>

### Supplies

Office supplies	53.1110	1,101	1,300	1,200
Computer supplies	53.1120	1,892	3,500	1,750
Copier supplies	53.1130	634	1,500	3,000

## Police Department Expenditures

		<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>
	<b>Account #</b>	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>
Miscellaneous supplies	53.1140	950	1,500	1,500
Criminal Investigation supplies	53.1160	2,327	2,830	2,500
Water/sewerage	53.1210	1,895	1,300	1,500
Electricity	53.1230	43,597	40,800	40,800
Street lighting	53.1231	272	240	240
Gasoline	53.1270	67,663	95,000	71,500
Books and periodicals	53.1400	1,924	3,130	3,130
Small equipment	53.1600	6,711	11,000	45,500
Small equipment supplies	53.1601	0	1,500	1,000
Small equipment - computers & software	53.1610	9,394	4,000	4,500
Safety supplies	53.1701	459	750	600
Uniforms & replacements	53.1702	18,141	16,450	16,950
Building repair supplies	53.1721	1,858	2,000	2,000
Vehicle repair supplies	53.1723	24,564	25,000	20,000
		<b>183,382</b>	<b>211,800</b>	<b>217,670</b>
<b>Capital Outlays</b>				
Vehicles	54.2200	0	70,000	35,000
Equipment	54.2500	14,972	0	0
		<b>14,972</b>	<b>70,000</b>	<b>35,000</b>
<b>Debt Service</b>				
Capital Lease - Principal - Vehicles	58.1207	10,188	13,253	31,812
Capital Lease - Interest - Vehicles	58.2207	42	826	1,385
		<b>10,230</b>	<b>14,079</b>	<b>33,197</b>
<b>Total Expenditures</b>		<b>2,025,412</b>	<b>2,417,339</b>	<b>2,315,652</b>

## Police Expenditure Descriptions

Account #		Amount
	<b><u>Salaries, Wages and Employee Benefits</u></b>	
51.1100	Regular employees <i>Part-time Officers (\$14.50 x 27.5 hrs/week x 52=\$20735/yr.x5 officers)</i>	\$ 1,243,668
51.1300	Overtime <i>Courts, Grand Jury, Prelims, ALS hearing, special details, covert ops, special training, disaster response, festivals, filling vacant watch posting, etc.</i>	\$ 65,000
51.2105	Group Health/Dental	\$ 304,460
51.2107	Health Clinic	\$ 21,443
51.2110	Group Life insurance	\$ 4,653
51.2200	FICA contributions (employer) <i>Wages, overtime and clothing allowance x 7.65%</i>	\$ 100,323
51.2400	Retirement - Employer Contribution	\$ 74,069
51.2500	Tuition Reimbursement <i>Funding for three personnel to participate in the program</i>	\$ 3,000
51.2600	Unemployment insurance	\$ 1,500
51.2700	Workers' Compensation <i>(3 deductibles @ \$2,500 ea. per Finance Department's request)</i>	\$ 63,610
51.2930	Clothing allowance <i>Plain-clothes Officers @ \$500.00 (5 Detectives) Property and Evidence Technician @ \$250.00</i>	\$ 2,750
	<b><u>Purchased/Contracted Services</u></b>	
52.1230	Medical	\$ 22,500
	<i>Pre-detention clearances at Camden Medical</i>	\$ 20,000
	<i>K-9 Veterinary Services (Vaccines, checkups, medicines and food)</i>	\$ 500
	<i>Contingency Veterinary Services</i>	\$ 1,500

## Police Expenditure Descriptions

	<i>Psychological Testing - New-Hire Candidates &amp; Fitness for Duty</i>	\$	500
52.2201	Computer Maintenance	\$	1,675
	<i>Precise Digital annual service agreement (Interview room DVR)</i>	\$	1,112
	<i>NetMotion Wireless Inc. - 7 licenses for Mobile Data for 1 year</i>	\$	563
52.2202	Copier maintenance	\$	1,296
	<i>Lease - \$108/month = \$1,296</i>		
52.2205	Alarm monitoring	\$	1,675
	<i>Monthly monitoring and Fire inspection-PD and Coast Guard</i>	\$	750
	<i>Contingency to cover repair call charges</i>	\$	500
52.2216	Small equipment repairs	\$	550
	<i>Annual certification of narcotics scale/weights (required to use)</i>		
	<i>Contingency for unplanned damages</i>		
52.2220	Radio & electronics repairs	\$	5,000
	<i>Radar calibrations, service calls, based on 5-year average</i>		
52.2221	Building repairs	\$	5,000
	<i>1 Insurance Deductible</i>		
52.2223	Vehicle repairs	\$	10,000
	<i>Any work on vehicles done outside of the City Shop</i>		
52.3110	Property/Liability insurance	\$	31,900
52.3210	Telephone	\$	25,500
	<i>TDS VOIP system, long distance &amp; Internet - \$1296/month</i>	\$	15,552
	<i>Verizon Cell Phones -</i>		
	<i>Chief - smartphone \$50/month each</i>	\$	600
	<i>8 standard phones - LT's, CID and Watch Commander \$40/month ea</i>	\$	3,840
	<i>2 aircards - CID and UPD \$38/month each</i>	\$	912
	<i>7 aircards - Mobie Data Units \$38/month each</i>	\$	3,192
	<i>TDS - Dedicated Cable Internet - ICAC Terminal - \$89/month</i>	\$	1,068
	<i>Comcast Cable - \$28/month</i>	\$	336

## Police Expenditure Descriptions

52.3211	Computer links <i>LEMS JX (GCIC hosting)</i> <i>App Arrest (2-way information sharing application)</i>	\$	1,155
52.3220	Postage <i>Certified mail, postage on delivered orders, returns, etc.</i>	\$	500
52.3400	Printing and binding <i>Evidence and Property Custody forms</i>	\$	500
52.3500	Travel <i>2 slots at the Police Academy - new officers \$8,000/ea</i> <i>Per Diem and Lodging for CID and Patrol Training</i> <i>Conference Per Diem - SRO, TAC, IAPE, Chief (\$46 x 13 days)</i> <i>Hotel - SRO, TAC, IAPE and Chief's conferences (\$135 x 13 days)</i> <i>GPAC Training - Per Diem - \$46 x 15 days</i> <i>GPAC Training - Lodging - \$70 x 10 nights</i>	\$	29,743
52.3600	Dues & fees	\$	3,315
	<i>Tax Commissioner/Motor Vehicle Department (CID cars)</i>	\$	60
	<i>GACP</i>	\$	150
	<i>POST - Radar Certifications(\$25 x 32)</i>	\$	800
	<i>National Tactical Officer's Association (NTOA)</i>	\$	150
	<i>National K-9 Memberships/Certifications</i>	\$	120
	<i>GPAC dues</i>	\$	150
	<i>IAPE Dues</i>	\$	150
	<i>CVSA Dues (3 members @ \$45 each)</i>	\$	135
	<i>TASC/Flex/Cobra/GMA Admin. Fee - per Finance Dept.</i>	\$	1,600
52.3700	Education and training	\$	5,000
	<i>Conference fees (Chief, IAPE, SRO &amp; TAC)</i>	\$	500
	<i>Tuition for external training, all employees</i>	\$	4,000
	<i>K-9 Re-certification (Cost for bringing assessors here for testing)</i>	\$	500
	<b><u>Supplies</u></b>		
53.1110	Office supplies <i>Note pads, binders, file folders, envelopes, pens/markers, etc.</i>	\$	1,200

## Police Expenditure Descriptions

53.1120	Computer supplies	\$	1,750
	<i>Printer ink, disks, cables, ICOP DVR discs, etc.</i>		
	<i>CID mini DVR tapes, SD media, Flash media, etc.</i>		
53.1130	Copier supplies	\$	3,000
	<i>Paper, toner/ink, etc. for 6 different office machines</i>	\$	1,500
	<i>Paper &amp; ink for 7 mobile data printers - electronic ticketing</i>	\$	1,500
53.1140	Miscellaneous supplies	\$	1,500
	<i>Water, cleaning supplies, paper towels, etc.</i>		
53.1160	Criminal Investigation supplies	\$	2,500
	<i>Undercover operations funds (PEPI)</i>	\$	500
	<i>Personal Protection - gloves, foot covers, tyvek suits, etc.</i>	\$	250
	<i>Various boxes, jars, tubes, bags &amp; envelopes-evidence packaging</i>	\$	250
	<i>Drug Test Kits</i>	\$	200
	<i>Fingerprint lifting supplies</i>	\$	250
	<i>Blood/Alcohol test kits</i>	\$	300
	<i>Sexual assault kits</i>	\$	500
	<i>Scene preservation supplies - tarps, rope, stakes, etc.</i>	\$	250
53.1210	Water/Sewerage	\$	1,500
53.1230	Electricity	\$	40,800
53.1231	Street lighting	\$	240
53.1270	Gasoline ( <i>Based on Full Staffing &amp; \$2.20/gallon</i> )	\$	71,500
	<b>Patrol Officers</b>		
	<i>Average Miles driven per officer per day =</i>	80	
	<i>Estimated number of full-time Patrol personnel (normally 22) =</i>	19	
	<i>Estimated individual miles (260 days x average miles per day) =</i>	20,800	
	<i>Total estimated miles per year x full-time officers</i>	395,200	
	<i>Part-Timers- 150 miles per week x 52 weeks x 5 positions =</i>	\$ 39,000	
	<i>Patrol Division Miles =</i>	434,200	
	<b>Administrative Personnel</b>		
	<i>100 Miles/pay period x 8 Officers x 26 pay periods (miles/yr) =</i>	20,800	
	<i>Total Departmental Miles =</i>	\$ 455,000	

## Police Expenditure Descriptions

*Total Gallons of Fuel (total miles divided by 14 MPG) = \$ 32,500*  
*Estimated Cost for fuel by the gallon = \$ 2.20*  
***Total budget need (gallons multiplied by cost/gallon) = \$ 71,500***

53.1400	Books and periodicals	\$	3,130
	<i>Ticket books</i>		
	<i>Ga. Code Books</i>		
	<i>CID reference books, updates, professional journals, etc.</i>		
	<i>Newspapers</i>		
53.1600	Small equipment	\$	45,500
	<i>Ammunition</i>	\$ 3,000	
	<i>Body cameras</i>	\$ 37,500	
	<i>Furniture Replacement</i>	\$ 1,000	
	<i>Vehicle Equipment - Mobile Data program</i>	\$ 1,000	
	<i>Video cameras, motion sensors, installation cost-video security @ PD</i>	\$ 3,000	
53.1601	Small equipment supplies	\$	1,000
	<i>Armorer's supplies - whole department</i>	\$ 500	
	<i>Rechargeable batteries, cords, etc.</i>	\$ 500	
53.1610	Small equipment - computers & software	\$	4,500
	<i>Replace office computers (ICAC, Training &amp; 1 other)</i>	\$ 1,500	
	<i>Hardware/Software upgrade - facility video security system</i>	\$ 2,500	
	<i>Replacement Monitors</i>	\$ 500	
53.1701	Safety supplies	\$	600
	<i>Replacement batteries, marking tape, marking paint, flashlight, ASP baton, restraints, vests, keys, etc.</i>		
53.1702	Uniforms and replacements	\$	16,950
	<i>25 sets of uniform items (\$300 per officer)</i>	\$ 7,500	
	<i>Uniforms for new officers - turnover (5@ \$400)</i>	\$ 2,000	
	<i>Uniforms for Part-Time Officers - 5 x \$150</i>	\$ 750	
	<i>Funds for replacement items</i>	\$ 1,000	
	<i>Badges and patches</i>	\$ 200	
	<i>Body Armor (10 x \$550 per unit)</i>	\$ 5,500	

## Police Expenditure Descriptions

53.1721	Building repair supplies <i>Light bulbs, paint, sheetrock repairs, ceiling tiles, etc.</i>	\$	2,000
53.1723	Vehicle repair supplies <i>Parts and supplies for work completed at City Shop</i>	\$	20,000
<b>Capital Outlays</b>			
54.2200	Vehicles	\$	35,000
<b><u>Debt Service</u></b>			
58.1207	Capital Lease - Principal	\$	31,812
58.2207	Capital Lease - Interest - Vehicles	\$	1,385
		<b>Total</b>	<hr/> <b>\$ 2,315,652</b> <hr/>

## Fire Department Expenditures

		<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>
	<b>Account #</b>	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>
<b>Salaries, Wages and Employee Benefits</b>				
Regular employees	51.1100	938,552	907,174	924,408
Overtime	51.1300	123,040	115,417	115,417
Group Health/Dental	51.2105	209,251	236,844	257,184
Health Clinic	51.2107	13,433	12,283	16,781
Group Life Insurance	51.2110	3,765	3,765	3,624
Group Life Insurance - Volunteer firefighters	51.2115	1,192	1,196	1,200
Disability - Volunteer firefighters	51.2155	1,000	1,000	1,000
FICA contributions (employer)	51.2200	73,505	78,229	79,547
Retirement contribution (employer)	51.2400	58,162	63,185	60,536
Workers' Compensation	51.2700	47,834	32,675	31,347
Employee awards & picnic	51.2910	0	350	350
		<b>1,469,734</b>	<b>1,452,118</b>	<b>1,491,394</b>

### Purchased/Contracted Services

Employment physicals & tests	52.1231	1,105	7,375	7,375
Equipment testing	52.1340	7,007	12,000	12,000
Copier maintenance	52.2202	1,196	700	1,600
Radio maintenance	52.2204	5,192	3,777	3,800
Generator maintenance	52.2207	4,014	6,000	6,000
Small equipment repairs	52.2216	112	1,386	1,000
Building repairs	52.2221	6,469	4,170	4,000
Vehicle repairs	52.2223	23,345	19,654	20,000
Property/Liability insurance	52.3110	10,721	9,355	9,500
Telephone	52.3210	12,212	16,521	18,200
Postage	52.3220	419	500	500
Advertising	52.3300	118	150	150
Printing and Binding	52.3400	0	200	200
Travel	52.3500	5,309	8,193	8,000
Dues and fees	52.3600	2,734	3,937	4,000
Professional subscriptions	52.3610	1,256	1,706	1,700
Education and training	52.3700	5,007	6,475	6,500
		<b>86,216</b>	<b>102,099</b>	<b>104,525</b>

### Supplies

Office supplies	53.1110	386	1,000	1,000
Computer supplies	53.1120	718	778	800

## Fire Department Expenditures

		<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>
	<b>Account #</b>	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>
Copier supplies	53.1130	112	360	360
Miscellaneous supplies	53.1140	3,954	3,750	3,800
Fire prevention supplies	53.1173	957	2,000	2,000
Water/sewerage	53.1210	3,352	4,000	4,000
Electricity	53.1230	24,805	25,000	25,000
Bottled gas	53.1240	0	100	100
Gasoline	53.1270	23,276	32,250	25,000
Books and periodicals	53.1400	418	1,968	2,000
Small equipment	53.1600	11,659	20,000	20,000
Small equipment supplies	53.1601	3,914	3,800	3,800
Small equipment - computers & software	53.1610	3,008	3,000	3,000
Small equipment - furniture	53.1620	1,207	1,200	1,200
Other supplies	53.1700	3,037	3,497	3,500
Safety supplies	53.1701	11,183	14,000	14,000
Uniforms & replacements	53.1702	5,885	9,300	9,400
Building repair supplies	53.1721	3,759	2,191	2,200
Vehicle repair supplies	53.1723	9,788	9,260	9,300
		<b>111,418</b>	<b>137,454</b>	<b>130,460</b>
<b>Capital Outlays</b>				
Vehicles	54.2200	0	1,025,000	0
Equipment	54.2500	39,572	0	0
		39,572	1,025,000	0
<b>Debt Service</b>				
Capital Lease - Principal - Fire Trucks	58.1200	0	68,100	138,466
Capital Lease - Interest - Fire Trucks	58.2200	0	10,965	19,662
		<b>0</b>	<b>79,065</b>	<b>158,128</b>
<b>Total Expenditures</b>		<b>1,706,940</b>	<b>2,795,736</b>	<b>1,884,507</b>

## Fire Department Expenditure Descriptions

Account #		Amount
	<b><u>Salaries, Wages and Employee Benefits</u></b>	
51.1100	Regular employees	\$ 924,408
51.1300	Overtime	\$ 115,417
	<i>Training, meetings, coverage of unfilled positions</i>	
51.2105	Group Health/Dental	\$ 257,184
51.2107	Health Clinic	\$ 16,781
51.2110	Group Life Insurance	\$ 3,624
51.2115	Group Life Insurance - <i>Volunteer Firefighters</i>	\$ 1,200
51.2155	Disability - <i>Volunteer Firefighters</i>	\$ 1,000
51.2200	FICA contributions (employer)	\$ 79,547
	<i>Salaries and wages x 7.65%</i>	
51.2400	Retirement - Employer contribution	\$ 60,536
51.2700	Workers' Compensation	\$ 31,347
51.2910	Employee awards & picnic	\$ 350
	<i>Volunteer awards</i>	
	<b><u>Purchased/Contracted Services</u></b>	
52.1231	Annual & Pre-employment Physicals/Tests	\$ 7,375
	<i>Physicals, Hepatitis vaccinations, blood work, treadmill/EKG</i>	
	<i>Tetanus, drug testing, PFT, CBC, PSA, hearing test, chest X-rays</i>	
52.1340	Equipment testing	\$ 12,000
	<i>Breathing Air Testing</i>	
	<i>Fire Extinguisher Servicing</i>	
	<i>Ladder, Hose &amp; Pump Testing</i>	
	<i>Recalibration of Hazardous Materials equipment</i>	

## Fire Department Expenditure Descriptions

52.2202	Copier maintenance	\$	1,600
52.2204	Radio maintenance	\$	3,800
52.2207	Generator maintenance	\$	6,000
52.2216	Small equipment repairs <i>Small Engine repair parts, BA parts</i>	\$	1,000
52.2221	Building repairs	\$	4,000
52.2223	Vehicle repairs <i>Engine maintenance, pump service, volunteer vehicle, tires</i>	\$	20,000
52.3110	Property/Liability insurance	\$	9,500
52.3210	Telephone <i>VOIP, Includes long distance, cellular, and internet service adding 3 cellular hot spots for mobile data on apparatus</i>	\$	18,200
52.3220	Postage	\$	500
52.3300	Advertising <i>Job postings and Fire Prevention ads</i>	\$	150
52.3400	Printing and Binding	\$	200
52.3500	Travel <i>GA Fire Chief's Executive Development GA Public Safety Training Center GA Fire Safety Symposium - (Inspectors, Educators, Haz Mat Training) Arson Seminar Ga Mutual Aid Meetings</i>	\$	8,000
52.3600	Dues and fees <i>National Fire Protection Association International Association of Fire Chiefs GA Association of Fire Chiefs</i>	\$	4,000

## Fire Department Expenditure Descriptions

52.3610	Professional subscriptions <i>NFPA Code Subscription (cost increase from last year)</i> <i>Tech Support</i>	\$	1,700
52.3700	Education and training <i>On-site training</i>	\$	6,500
<b><u>Supplies</u></b>			
53.1110	Office supplies	\$	1,000
53.1120	Computer supplies	\$	800
53.1130	Copier supplies	\$	360
53.1140	Miscellaneous supplies <i>Cleaning Supplies, Paper Products</i>	\$	3,800
53.1173	Fire prevention supplies	\$	2,000
53.1210	Water/Sewerage	\$	4,000
53.1230	Electricity	\$	25,000
53.1240	Bottled gas	\$	100
53.1270	Gasoline <i>Fuel for three engines, two aerials, two support vehicles, two Chief Vehicles. LP for generator @ St. 7</i>	\$	25,000
53.1400	Books and periodicals <i>National Fire Protection Association Standards</i> <i>Standard Building and Fire Codes</i> <i>International Fire Service Training Association</i>	\$	2,000
53.1600	Small equipment <i>Misc. small equipment</i> <i>Hose/nozzle and appliances, ropes</i>	\$	20,000

## Fire Department Expenditure Descriptions

*Haz Mat equipment, non-sparking tools, gas detectors, suits*

**GEMA DHS Haz Mat Grant = \$7,500**

53.1601	Small equipment supplies <i>Saw Blades, Misc.</i>	\$	3,800
53.1610	Small equipment - computers & software <i>2 Desk Top workstation computers, Laptop replacement FireHouse &amp; Fieldsoft Management Programs</i>	\$	3,000
53.1620	Small equipment - furniture <i>Mattresses</i>	\$	1,200
53.1700	Other supplies <i>Class A and B Foam, and a Storage Container</i>	\$	3,500
53.1701	Safety supplies <i>Nomex hoods, gloves, goggles, latex gloves, vests, boots Turn Out gear, Medical supplies</i>	\$	14,000
53.1702	Uniforms and replacements <i>Shirts, pants, shoes, etc</i>	\$	9,400
53.1721	Building repair supplies <i>Step ladders, paint brushes, scrapers, paint</i>	\$	2,200
53.1723	Vehicle repair supplies	\$	9,300
	<b><u>Debt Service</u></b>		
58.1200	Capital Lease - Principal - Aerial & Pumper trks	\$	138,466
58.2200	Capital Lease - Interest - Aerial & Pumper trks	\$	19,662
	<b>Total</b>	<b>\$</b>	<b>1,884,507</b>

## Public Works Expenditures

		Actual	Budget	Proposed
	Account #	FY2015	FY2016	FY2017
<b>Salaries, Wages and Employee Benefits</b>				
Regular employees	51.1100	553,903	545,818	548,678
Temporary Employees	51.1200	67,635	89,364	90,000
Overtime	51.1300	17,712	20,000	20,000
Group Health/Dental	51.2105	234,223	283,630	184,047
Health Clinic	51.2107	16,748	16,506	18,646
Group Life Insurance	51.2110	3,106	3,385	3,405
FICA contributions (employer)	51.2200	37,809	43,439	43,504
Retirement contribution (employer)	51.2400	25,081	28,712	32,903
Workers' Compensation	51.2700	79,597	74,607	53,790
		<b>1,035,814</b>	<b>1,105,461</b>	<b>994,973</b>

### Purchased/Contracted Services

Employment physicals & tests	52.1231	1,036	700	700
Computer maintenance	52.2201	5,045	6,100	6,283
Copier maintenance	52.2202	1,522	1,400	600
Radio maintenance	52.2204	488	750	600
Alarm system maintenance	52.2205	200	240	420
Fuel system maintenance	52.2208	0	500	500
Vehicle repairs	52.2223	27,929	10,000	15,000
Rental of equipment and vehicles	52.2320	2,086	2,000	2,000
Property/Liability Insurance	52.3110	1,003	0	0
Telephone	52.3210	17,602	21,500	21,500
Postage	52.3220	78	200	200
Advertising	52.3300	682	500	500
Printing and binding	52.3400	65	100	100
Travel	52.3500	1,828	4,550	1,700

### Purchased/Contracted Services

Dues and fees	52.3600	1,439	2,183	1,535
Education and training	52.3700	1,902	2,850	2,850
		<b>62,905</b>	<b>53,573</b>	<b>54,488</b>

### Supplies

Office supplies	53.1110	1,159	1,250	1,250
Computer supplies	53.1120	702	1,000	1,000

## Public Works Expenditures

		<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>
	<b>Account #</b>	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>
Copier supplies	53.1130	0	150	150
Miscellaneous supplies	53.1140	7,533	6,000	6,000
Gasoline	53.1270	63,505	79,175	72,000
Small equipment	53.1600	16,062	19,500	18,500
Small equipment supplies	53.1601	5,982	7,000	6,000
Small equipment - computers & software	53.1610	673	900	900
Safety supplies	53.1701	4,309	5,000	5,000
Uniforms & replacements	53.1702	8,959	10,000	10,000
Vehicle repair supplies	53.1723	40,742	40,000	41,000
		<b>149,626</b>	<b>169,975</b>	<b>161,800</b>
<b>Capital Outlays</b>				
Vehicles	54.2200	0	22,000	90,000
Equipment	54.2500	0	53,000	37,000
		<b>0</b>	<b>75,000</b>	<b>127,000</b>
<b>Debt Service</b>				
Capital Lease - Principal - Vehicles/Equipment	58.1209	0	24,100	33,281
Capital Lease - Interest - Vehicles/Equipment	58.2209	0	1,502	2,405
		<b>0</b>	<b>25,602</b>	<b>35,686</b>
<b>Total Expenditures</b>		<b>1,248,345</b>	<b>1,429,611</b>	<b>1,373,947</b>

## Public Works Expenditure Descriptions

Account #		Amount
<b><u>Salaries, Wages and Employee Benefits</u></b>		
51.1100	Regular employees <i>25 Current Full-time employees/1 Part-time employee</i>	\$ 548,678
51.1200	Temporary Employees <i>2 - Bush Hog Operators @ \$16,796 each</i> <i>2 - Laborers (Trash Pickup) @ \$13,943 each</i> <i>2 - Laborers (Groundskeepers) @\$13,943 each</i>	\$ 90,000
51.1300	Overtime	\$ 20,000
51.2105	Group Health/Dental	\$ 184,047
51.2107	Health Clinic	\$ 18,646
51.2110	Group Life Insurance	\$ 3,405
51.2200	FICA contributions (employer) <i>Salaries and overtime x 7.65%</i>	\$ 43,504
51.2400	Retirement contributions (employer)	\$ 32,903
51.2700	Workers' Compensation	\$ 53,790
<b><u>Purchased/Contracted Services</u></b>		
52.1231	Employment physicals & tests	\$ 700
52.2201	Computer maintenance <i>Cartegraph, GIS, MODIS</i>	\$ 6,283
52.2202	Copier maintenance	\$ 600
52.2204	Radio maintenance <i>33% of repeater &amp; radio repairs &amp; general repairs</i>	\$ 600
52.2205	Alarm system maintenance <i>(public works facility - \$35/month)</i>	\$ 420

## Public Works Expenditure Descriptions

Account #		Amount
52.2208	Fuel system maintenance <i>Phoenix system</i>	\$ 500
52.2223	Vehicle repairs <i>Transmission repairs</i> <i>Unpredicted (heavy equipment repairs)</i> <i>Parts washer service</i> <i>Rebuild motor</i>	\$ 15,000
52.2320	Rental of equipment and vehicles	\$ 2,000
52.3210	Telephone <i>Telephone service (includes cell phones)</i> <i>DSL 40%, CodeRed Agreement</i>	\$ 21,500
52.3220	Postage	\$ 200
52.3300	Advertising	\$ 500
52.3400	Printing and binding	\$ 100
52.3500	Travel <i>APWA</i> <i>Flagger</i>	\$ 1,700
52.3600	Dues & fees <i>American Public Works Association Dues (\$350)</i> <i>National Safety Council (\$395)</i> <i>TASC and COBRA admin fees (\$790)</i> <i>Donald C. Stone Designation (\$250)</i>	\$ 1,535
52.3700	Education and training <i>APWA</i> <i>Flagger</i>	\$ 2,850

**Supplies**

## Public Works Expenditure Descriptions

Account #		Amount
53.1110	Office supplies	\$ 1,250
53.1120	Computer supplies	\$ 1,000
53.1130	Copier supplies	\$ 150
53.1140	Miscellaneous supplies <i>Paper products, shovels, rain coats, marking paint, fasteners, paint brushes, flagging tape, bug sprays, weed killers, etc.</i>	\$ 6,000
53.1270	Gasoline <i>Regular Unleaded @ \$2.20/gallon (\$44,568) Diesel @ \$2.40/gallon (\$27,404) Non-ethanol fuel for small equipment @\$2.90 (\$5,500)</i>	\$ 72,000
53.1600	Small equipment <i>Misc. small hand tools, screw drivers, drills, sockets, etc. Commercial weed eaters Commercial edger's Back-pack blowers Chainsaws/pole saw Cordless drills Mobile radios Portable radios Commercial push mower 3" 8 h.p. trash pumps Misc. unpredicted Traffic and speed counter \$3,500</i>	\$ 18,500
53.1601	Small equipment supplies <i>Blades, weed eater string, batteries, etc</i>	\$ 6,000
53.1610	Small equipment - computers & software <i>Replace one computer and monitor (\$900)</i>	\$ 900
53.1701	Safety supplies <i>Safety glasses, gloves, vests, ear plugs, etc.</i>	\$ 5,000

## Public Works Expenditure Descriptions

Account #		Amount
	<i>Hi-Vis Apparel (Per federal regulations)</i>	
53.1702	Uniforms and replacements <i>23 employees</i> <i>\$50.00 per employee per year (steel-toed shoes)</i> <i>Shop towels, mats, fender covers, jackets, enviro/energy charges</i> <i>prep charges &amp; annual contract inc</i>	\$ 10,000
53.1723	Vehicle repair supplies <i>Vehicles and equipment</i> <i>Routine maintenance including oil changes</i> <i>Misc. motor replacements</i> <i>Paint &amp; body supplies</i> <i>Shop supplies</i> <i>Blades for bush hog mowers</i> <i>Blades for motor grader &amp; loaders</i> <i>General hydraulic repairs to mowers &amp; equipment</i> <i>Tires</i> <i>Street Sweeper brooms</i>	\$ 41,000
54.2200	Vehicles <i>Tandem Axle Day Cab Tractor (\$50,000)</i> <i>Lowboy Trailer (\$40,000)</i>	\$ 90,000
54.2500	Equipment <i>Replace 15' Flex Wing Mower Deck (\$37,000)</i>	\$ 37,000
	<b><u>Debt Service</u></b>	
58.1209	Capital Lease - Principal	\$ 33,281
58.2209	Capital Lease - Interest - Vehicles	\$ 2,405
	<b>Total</b>	<b>\$ 1,373,947</b>

## Highways and Streets

		Actual	Budget	Proposed
	Account #	FY2015	FY2016	FY2017
<b>Purchased/Contractred Services</b>				
Engineers/Consultants	52.1310	5,942	0	0
Road Paving & Drainage	52.2224	0	0	75,000
		<b>5,942</b>	<b>0</b>	<b>75,000</b>
<b>Supplies</b>				
Street lighting	53.1231	341,056	325,000	345,000
Road paving and drainage supplies	53.1724	0	50,000	60,000
		<b>341,056</b>	<b>375,000</b>	<b>405,000</b>
<b>Capital Outlays</b>				
Site improvements	54.1200	0	0	100,000
		<b>0</b>	<b>0</b>	<b>100,000</b>
<b>Total Expenditures</b>		<b>346,998</b>	<b>375,000</b>	<b>580,000</b>

## Highways and Streets Expenditure Descriptions

Account #		Amount
	<b><u>Purchased/Contracted Services</u></b>	
52.2224	Paving & Drainage	\$ 75,000
	<i>Barlett</i>	
	<b><u>Supplies</u></b>	
53.1231	Street Lighting	\$ 345,000
	<i>Georgia Power - street lights</i>	
	<i>Waterfront Park lighting (not metered)</i>	
	<i>Osborne median lights</i>	
	<i>REA Electric</i>	
	<i>Traffic signals</i>	
	<i>New installations</i>	
53.1724	Road Paving and Drainage	\$ 60,000
	<i>Cold Patch Asphalt</i>	
	<i>Concrete and Supplies</i>	
	<i>Stone Products - Crush and Run, Limerock, 57 Stone, etc.</i>	
	<i>Storm Drain Pipe</i>	
	<i>Grates, Covers, etc.</i>	
	<i>Signs, Posts and Hardware</i>	
54.1200	Site Improvements	\$ 100,000
	<i>St Marys Enhancement Median Project - \$40,000</i>	
	<i>Streetscapes - \$60,000</i>	
	<b>Total</b>	<b>\$ 580,000</b>

## Cemetery Expenditures

		Actual	Budget	Proposed
	Account #	FY2015	FY2016	FY2017
<b>Salaries, Wages and Employee Benefits</b>				
Regular Employees	51.1100	15,116	18,590	21,413
Overtime	51.1300	140	0	100
Group Health/Dental	51.2105	2,529	8,181	7,675
Health Clinic	51.2107	77	461	475
Group Life Insurance	51.2110	49	18	28
FICA Contributions (Employer)	51.2200	1,126	1,423	1,178
Retirement Contribution (Employer)	51.2400	824	903	1,095
Workers' Compensation	51.2700	89	1,767	100
		<b>19,950</b>	<b>31,343</b>	<b>32,064</b>
<b>Purchased/Contracted Services</b>				
Computer maintenance	52.2201	318	400	400
Small equipment repairs	52.2216	0	100	0
Vehicle repairs	52.2223	0	100	0
Telephone	52.3210	0	0	0
Postage	52.3220	146	150	160
Dues & fees	52.3600	426	600	600
Contract labor	52.3850	26,608	37,000	47,200
		<b>27,498</b>	<b>38,350</b>	<b>48,360</b>
<b>Supplies</b>				
Miscellaneous supplies	53.1140	70	250	250
Water/Sewerage	53.1210	461	600	600
Electricity	53.1230	293	380	380
Gasoline	53.1270	0	250	620
Small equipment	53.1600	69	100	100
Small equipment supplies	53.1601	46	250	250
Cemetery work supplies	53.1704	142	100	100
Vehicle repair supplies	53.1723	0	100	100
		<b>1,081</b>	<b>2,030</b>	<b>2,400</b>
<b>Operating Transfers</b>				
Operating transfer out - Cemetery Fees	61.1000	16,087	17,500	18,500
		<b>16,087</b>	<b>17,500</b>	<b>18,500</b>
<b>Total Expenditures</b>		<b>64,616</b>	<b>89,223</b>	<b>101,324</b>

## Cemetery Expenditure Descriptions

Account #		Amount
	<b><u>Salaries, Wages and Employee Benefits</u></b>	
51.1100	Regular Employees	\$ 21,413
51.1300	Overtime	\$ 100
51.2105	Group Health/Dental	\$ 7,675
51.2107	Health Clinic	\$ 475
51.2110	Group Life Insurance	\$ 28
51.2200	FICA contributions (employer)	\$ 1,178
51.2400	Retirement - Employer Contribution	\$ 1,095
51.2700	Workers' Compensation	\$ 100
	<b><u>Purchased/Contracted Services</u></b>	
52.2201	Computer Maintenance	\$ 400
	<i>Tyler Technologies - share of Finance Computer Maintenance</i>	
52.3220	Postage	\$ 160
52.3600	Dues & Fees	\$ 600
	<i>Recording Cemetery Deeds - \$377.00</i>	
	<i>GA Municipal Cemetery Association - \$150.00</i>	
	<i>TASC - Administrative Fee for Flexible Spending Accounts - \$60.00</i>	
	<i>COBRA - \$13.00</i>	
52.3850	Contract Labor	\$ 47,200
	<i>Contract Services, fencing, kiosk, block wall, trees, stone repair \$9,000</i>	
	<i>Labor for groundskeeping \$38,200</i>	
	<b><u>Supplies</u></b>	
53.1140	Miscellaneous Supplies	\$ 250
53.1210	Water/Sewerage	\$ 600

## Cemetery Expenditure Descriptions

*Cemetery Office; public hose bibs*

53.1230	Electricity	\$	380
53.1270	Gasoline	\$	620
	<i>Public Works crew in cemetery</i>		
53.1600	Small Equipment	\$	100
53.1601	Small Equipment Supplies	\$	250
	<i>Public Works crew in cemetery</i>		
53.1704	Cemetery Work Supplies	\$	100
53.1723	Vehicle Repair Supplies	\$	100
	<b><u>Operating Transfers</u></b>		
61.1000	Operating transfer out - Cemetery Fees	\$	18,500
	<b>Total</b>	<b>\$</b>	<b><u>101,324</u></b>

## Senior Center Expenditures

		Actual	Budget	Proposed
	Account #	FY2015	FY2016	FY2017
<b>Salaries, Wages and Employee Benefits</b>				
Regular employees	51.1100	60,571	59,523	60,416
Overtime	51.1300	874	1,200	1,200
Group Health/Dental Ins	51.2105	15,422	17,442	17,790
Health Clinic	51.2107	826	768	932
Group Life Insurance	51.2110	141	141	141
FICA contributions (employer)	51.2200	3,985	4,646	4,716
Retirement contribution (employer)	51.2400	2,380	2,408	2,443
Workers' Compensation	51.2700	2,802	215	141
		<b>87,001</b>	<b>86,343</b>	<b>87,779</b>
<b>Purchased/Contracted Services</b>				
Alarm system maintenance	52.2205	299	400	400
Vehicle repairs	52.2223	157	1,000	1,000
Property/Liability insurance	52.3110	320	696	717
Telephone	52.3210	1,536	1,500	1,500
Advertising	52.3300	0	300	300
Travel	52.3500	0	300	150
Dues & Fees	52.3600	75	203	150
Education and training	52.3700	198	500	500
		<b>2,585</b>	<b>4,899</b>	<b>4,717</b>
<b>Supplies</b>				
Computer supplies	53.1120	238	250	250
Copier supplies	53.1130	5	50	50
Miscellaneous supplies	53.1140	3,362	2,500	2,500
Water/sewerage	53.1210	615	800	600
Electricity	53.1230	4,492	4,800	5,000
Gasoline	53.1270	1,970	3,000	2,250
Food	53.1300	28,886	30,000	30,000
Small equipment	53.1600	754	1,000	500
		<b>40,322</b>	<b>42,400</b>	<b>41,150</b>
<b>Total Expenditures</b>		<b>129,908</b>	<b>133,642</b>	<b>133,646</b>

## Senior Center Expenditure Descriptions

Account #		Amount
<b><u>Salaries, Wages and Employee Benefits</u></b>		
51.1100	Regular employees <i>1 full time / 3 Part-time</i>	\$ 60,416
51.1300	Overtime	\$ 1,200
51.2105	Group Health/Dental	\$ 17,790
51.2107	Health Clinic	\$ 932
51.2110	Group Life Insurance	\$ 141
51.2200	FICA contributions (employer) <i>Salaries and overtime x 7.65%</i>	\$ 4,716
51.2400	Retirement contributions (employer)	\$ 2,443
51.2700	Workers' Compensation	\$ 141
<b><u>Purchased/Contracted Services</u></b>		
52.2205	Alarm system maintenance <i>IDS</i>	\$ 400
52.2223	Vehicle repairs <i>tires, oil changes, front end alignment</i>	\$ 1,000
52.3110	Property/Liability Insurance	\$ 717
52.3210	Telephone	\$ 1,500
52.3300	Advertising	\$ 300
52.3500	Travel	\$ 150
52.3600	Dues & Fees	\$ 150
52.3700	Education and training	\$ 500

## Senior Center Expenditure Descriptions

Account #		Amount
	<b><u>Supplies</u></b>	
53.1120	Computer supplies	\$ 250
53.1130	Copier supplies	\$ 50
53.1140	Miscellaneous supplies	\$ 2,500
53.1210	Water/Sewerage	\$ 600
53.1230	Electricity	\$ 5,000
53.1270	Gasoline	\$ 2,250
53.1300	Food	\$ 30,000
53.1600	Small equipment <i>food warmers/carriers</i>	\$ 500
	<b>Total</b>	<b>\$ 133,646</b>

## Parks Expenditures

		<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>
	<b>Account #</b>	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>
<b>Purchased/Contracted Services</b>				
Building repairs	52.2221	11,470	300	400
Rental of equipment and vehicles	52.2320	1,690	1,000	1,000
Lab analysis fees	52.3650	0	20	0
		<b>13,160</b>	<b>1,320</b>	<b>1,400</b>
<b>Supplies</b>				
Water/sewerage	53.1210	8,649	7,000	9,000
Electricity	53.1230	18,843	18,000	19,000
Christmas equipment & supplies	53.1703	9,238	10,000	10,000
Public grounds maintenance supplies	53.1705	8,345	16,600	10,000
Building repair supplies	53.1721	13,415	8,500	8,500
		<b>58,490</b>	<b>60,100</b>	<b>56,500</b>
<b>Capital Outlay</b>				
Site Improvements	54.1200	39,959	77,425	0
		<b>39,959</b>	<b>77,425</b>	<b>0</b>
<b>Total Expenditures</b>		<b>111,609</b>	<b>138,845</b>	<b>57,900</b>

## Parks Expenditure Descriptions

Account #		Amount
	<b><u>Purchased/Contracted Services</u></b>	
52.2221	Building repairs <i>Waterfront Park (fountain, floating dock, fishing pier, bait shop ) pavilion, marshwalk, boatramps</i>	\$ 400
52.2320	Equipment Rental <i>Port-a-potties Meeting Street</i>	1,000
	<b><u>Supplies</u></b>	
53.1210	Water/Sewerage <i>Waterfront Park, Pavilion, Medians, Meeting St. Boat Ramp, Marshwalk</i>	\$ 9,000
53.1230	Electricity <i>Christmas lights (pole mount) Pavilion Waterfront park Marshwalk Meeting St. boat ramp</i>	\$ 19,000
53.1703	Christmas equipment & supplies <i>Christmas Lights and accessories Misc. tape, wire ties, cords, etc. Additional wreaths and candle scrolls</i>	\$ 10,000
53.1705	Public grounds maintenance supplies <i>Fertilizers, grass seed, blades, weed eater string, flowers, shrubs, sprinkler heads, etc. Red mulch for the waterfront park (\$3,800)</i>	\$ 10,000
53.1721	Building repair supplies <i>Waterfront park, pavilion, boat ramps, median benches, marshwalk, etc. Maintenance to floating docks</i>	\$ 8,500
<b>Total</b>		<b>\$ 57,900</b>

## Library Expenditures

		Actual	Budget	Proposed
	Account #	FY2015	FY2016	FY2017
<b>Salaries, Wages and Employee Benefits</b>				
Regular employees	51.1100	189,589	184,392	187,158
Group Health/Dental	51.2105	26,427	29,860	30,456
Health Clinic	51.2107	3,305	3,071	3,729
Group Life Insurance	51.2110	564	564	564
FICA contributions (employer)	51.2200	13,462	14,106	14,318
Retirement - contribution (employer)	51.2400	10,435	10,737	10,015
Tuition reimbursements	51.2500	0	1,000	2,000
Workers' Compensation	51.2700	749	664	351
		<b>244,531</b>	<b>244,394</b>	<b>248,591</b>
<b>Purchased/Contracted Services</b>				
Computer maintenance	52.2201	778	4,000	4,000
Copier maintenance	52.2202	1,589	1,100	1,600
Alarm system maintenance	52.2205	905	900	1,000
Building repairs	52.2221	3,163	500	500
Telephone	52.3210	5,648	5,500	5,500
Postage	52.3220	3,993	4,300	4,300
Travel	52.3500	319	500	500
Dues and fees	52.3600	3,826	2,980	3,760
Education and training	52.3700	0	700	700
		<b>20,221</b>	<b>20,480</b>	<b>21,860</b>
<b>Supplies</b>				
Office supplies	53.1110	589	700	700
Computer supplies	53.1120	726	1,000	1,000
Copier supplies	53.1130	304	250	250
Miscellaneous supplies	53.1140	457	1,300	1,300
Library unique supplies	53.1145	1,169	2,200	2,200
Water/sewerage	53.1210	629	800	800
Electricity	53.1230	21,667	21,500	23,000
Books and periodicals	53.1400	3,414	23,500	23,500
Building repairs supplies	53.1721	1,066	1,500	1,500
		<b>30,021</b>	<b>52,750</b>	<b>54,250</b>
<b>Total Expenditures</b>		<b>294,773</b>	<b>317,624</b>	<b>324,701</b>

## Library Expenditure Descriptions

Account #		Amount
<b><u>Salaries, Wages and Employee Benefits</u></b>		
51.1100	Regular employees <i>Regular salaries (4 full-time &amp; 2 Part-time)</i>	\$ 187,158
51.2105	Group Health/Dental	\$ 30,456
51.2107	Health Clinic	\$ 3,729
51.2110	Group Life Insurance	\$ 564
51.2200	FICA contributions (employer) <i>Salaries x 7.65%</i>	\$ 14,318
51.2400	Retirement Contribution (employer)	\$ 10,015
51.2500	Tuition reimbursement	\$ 2,000
51.2700	Workers' Compensation	\$ 351
<b><u>Purchased/Contracted Services</u></b>		
52.2201	Computer maintenance <i>Software/maintenance for 54 computers</i>	\$ 4,000
52.2202	Copier maintenance	\$ 1,600
52.2205	Alarm system maintenance <i>Fire and security system, camera surveillance</i>	\$ 1,000
52.2221	Building repairs	\$ 500
52.3210	Telephone	\$ 5,500
52.3220	Postage <i>Courier fee based on population, postage</i>	\$ 4,300
52.3500	Travel <i>Staff development</i>	\$ 500

## Library Expenditure Descriptions

Account #		Amount
52.3600	Dues and fees <i>Annual Regional Member Fee based on population</i>	\$ 3,760
52.3700	Education and training <i>Computer Training</i>	\$ 700
	<b><u>Supplies</u></b>	
53.1110	Office supplies <i>Typing ribbon, pens, pencils, paper products, fasteners, labels, filing materials, markers, etc.</i>	\$ 700
53.1120	Computer supplies <i>Printers, mice, monitors, paper, ink, toner, etc.</i>	\$ 1,000
53.1130	Copier supplies <i>Paper, toner, etc.</i>	\$ 250
53.1140	Miscellaneous supplies <i>Drinking water, cleaning products, etc.</i>	\$ 1,300
53.1145	Library unique supplies <i>Book covering materials, book tape, security strips book bags, craft supplies, materials for children's programs, decorations</i>	\$ 2,200
53.1210	Water/Sewerage	\$ 800
53.1230	Electricity	\$ 23,000
53.1400	Books and periodicals <i>Books, subscriptions, audio books, videos, reference materials</i>	\$ 23,500
53.1721	Building repairs supplies <i>Building maintenance Interior paint est. from PW \$1000 Lighting for front parking est. from PW \$600.00</i>	\$ 1,500
<b>Total</b>		<b>\$ 324,701</b>

## Building Expenditures

		Actual	Budget	Proposed
	Account #	FY2015	FY2016	FY2017
<b>Salaries, Wages and Employee Benefits</b>				
Regular employees	51.1100	74,433	74,686	75,806
Overtime	51.1300	670	400	700
Group Health/Dental	51.2105	13,876	15,664	16,356
Health Clinic	51.2107	1,652	1,075	1,865
Group Life Insurance	51.2110	240	240	240
FICA contributions (employer)	51.2200	5,226	5,744	5,853
Retirement Contribution (employer)	51.2400	3,955	4,095	4,177
Workers' Compensation	51.2700	2,281	1,707	631
		<b>102,333</b>	<b>103,611</b>	<b>105,628</b>
<b>Purchased/Contracted Services</b>				
Computer maintenance	52.2201	2,572	2,500	2,000
Copier maintenance	52.2202	751	1,010	1,598
Alarm system maintenance	52.2205	163	195	345
Vehicle repairs	52.2223	125	500	500
Telephone	52.3210	1,918	2,247	2,200
Postage	52.3220	3	25	25
Travel	52.3500	1,116	800	1,000
Dues and fees	52.3600	278	712	700
Professional subscriptions	52.3610	0	300	300
Education and training	52.3700	250	737	730
		<b>7,176</b>	<b>9,026</b>	<b>9,398</b>
<b>Supplies</b>				
Office supplies	53.1110	106	150	150
Computer supplies	53.1120	236	338	300
Copier supplies	53.1130	132	300	300
Miscellaneous supplies	53.1140	20	0	0
Gasoline	53.1270	1,542	2,500	2,300
Small Equipment - computers & software	53.1610	500	600	500
Other supplies	53.1700	33	136	140
Vehicle repair supplies	53.1723	580	1,500	1,000
		<b>3,149</b>	<b>5,524</b>	<b>4,690</b>
<b>Total Expenditures</b>		<b>112,658</b>	<b>118,161</b>	<b>119,716</b>

## Building Expenditure Descriptions

Account #		Amount
	<b><u>Salaries, Wages and Employee Benefits</u></b>	
51.1100	Regular employees <i>50% of Building &amp; Planning Assistant</i> <i>95% of Building Inspector</i> <i>30% of Fire Chief</i>	\$ 75,806
51.13	Overtime	\$ 700
51.2105	Group Health/Dental	\$ 16,356
51.2107	Health Clinic	\$ 1,865
51.2110	Group Life Insurance	\$ 240
51.2200	FICA contributions (employer) <i>Salaries and Wages x 7.65%</i>	\$ 5,853
51.2400	Retirement - Employer Contribution	\$ 4,177
51.2700	Workers' Compensation	\$ 631
	<b><u>Purchased/Contracted Services</u></b>	
52.2201	Computer maintenance <i>Fixed annual amount for Shell program (scanning) \$1187</i> <i>Fixed annual fee for Incode (software maintenance)\$586</i> <i>Allowance for computer repairs - \$727</i>	\$ 2,000
52.2202	Copier maintenance <i>Fixed annual maintenance fee of \$594 for KIP (large format copier)</i> <i>Herrin 1/2 of lease payment for new copier \$738</i> <i>Allowance for repairs to copier - \$266</i>	\$ 1,598
52.2205	Alarm system maintenance <i>Annual fee for IDS Alarm Services</i>	\$ 345
52.2223	Vehicle repairs	\$ 500

## Building Expenditure Descriptions

Account #		Amount
	<i>Allowance for two vehicles over 90,000 miles -</i>	
52.3210	Telephone	\$ 2,200
	<i>2 VOIP Lines (1) @ 40.31 &amp; (1) @ 41.82 each per month (82.14)</i>	986
	<i>Internet 4.90 per month</i>	59
	<i>Auto Attendent 1.95 per month</i>	23
	<i>Local Service Detail 23.24 per month</i>	279
	<i>Cellular Service - Phone 35.00 per month</i>	420
	<i>Cell card for field use - 40.00 per month</i>	480
52.3220	Postage	\$ 25
52.3500	Travel	\$ 1,000
	<i>BOAG Conference - For CBO required training- \$600</i>	
	<i>Training update seminars 3 quarterly one events - \$200</i>	
52.3600	Dues and fees	\$ 700
	<i>Annual ICC Membership dues- \$125</i>	125
	<i>Annual Coastal GA Inspectors Association dues - \$20 x2</i>	40
	<i>Camden County Home Builders Association - \$250</i>	250
	<i>TASC 60.00 per year per employee (x2)</i>	120
	<i>Cobra Admin</i>	50
	<i>EAP</i>	18
	<i>Other Dues and Fees</i>	67
52.3610	Professional subscriptions	\$ 300
	<i>ICC Complete Code and Commentary Collection- \$140</i>	
	<i>MISC other Codes - \$30*6 = \$180.00</i>	
52.3700	Education and training	\$ 730
	<i>Required for CBO renewal x2</i>	500
	<i>On line training ICC Courses 79.00 each x 3</i>	237
	<b><u>Supplies</u></b>	
53.1110	Office supplies	\$ 150
	<i>Pens/markers/file folders/manila folders/envelopes, etc.</i>	

## Building Expenditure Descriptions

Account #		Amount
53.1120	Computer supplies <i>Ink cartridges</i>	\$ 300
53.1130	Copier supplies <i>3 cases of copy paper - \$40ea</i> <i>1 box of 2 rolls for KIP copier - \$70.75</i> <i>1 ink cartridge for KIP (1/2 charged to Building of \$89)</i> <i>1/2 case of legal paper - \$18</i> <i>1/2 case of 11"x17" paper - \$26.50</i>	\$ 300
53.1270	Gasoline <i>Based on anticipated Consumption of 750 gallons - Budget@ 3.00 gallon</i>	\$ 2,300
53.1610	Small Equipment - Computers & Software <i>Replacement Desk Top for Building Official</i>	\$ 500
53.1700	Other supplies <i>Misc. Hand Tools - \$40</i> <i>Step Ladder - \$60</i> <i>Culligan Water - \$36</i>	\$ 140
53.1723	Vehicle repair supplies <i>Four tires @ \$90 Each - \$360.00</i> <i>Allowance for older vehicles ( 90,000 + Miles) - \$140</i>	\$ 1,000
<b>Total</b>		<u>\$ 119,716</u>

## Planning and Zoning Expenditures

		<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>
	<b>Account #</b>	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>
<b>Salaries, Wages and Employee Benefits</b>				
Regular employees	51.1100	97,615	116,693	125,067
Overtime	51.1300	1,454	1,232	1,232
Group Health/Dental	51.2105	14,870	21,179	39,392
Health Clinic	51.2107	717	1,152	1,865
Group Life Insurance	51.2110	266	346	352
FICA contributions (employer)	51.2200	6,976	9,025	9,662
Retirement Contribution (employer)	51.2400	5,520	3,430	8,417
Workers' Compensation	51.2700	390	404	281
		<b>127,808</b>	<b>153,461</b>	<b>186,268</b>

<b>Purchased/Contracted Services</b>				
Computer maintenance	52.2201	2,568	3,000	3,000
Copier maintenance	52.2202	751	1,000	3,044
Alarm system maintenance	52.2205	163	195	345
Vehicle repairs	52.2223	50	400	400
Telephone	52.3210	1,924	2,100	2,215
Postage	52.3220	771	1,200	1,200
Advertising	52.3300	800	1,200	1,200
Printing and binding	52.3400	113	590	600
Travel	52.3500	6,796	1,500	2,500
Dues & Fees	52.3600	517	730	750
Education and training	52.3700	285	800	1,000
Other purchased services	52.3900	3,650	6,100	6,620
		<b>18,388</b>	<b>18,815</b>	<b>22,874</b>

<b>Supplies</b>				
Office supplies	53.1110	244	400	400
Computer supplies	53.1120	903	734	650
Copier supplies	53.1130	236	353	400
Miscellaneous supplies	53.1140	740	800	800
Gasoline	53.1270	425	1,000	900
Small Equipment	53.1600	0	2,000	1,000
Small equipment - computers & software	53.1610	2,412	2,000	1,000
Vehicle repair supplies	53.1723	312	500	500
		<b>5,272</b>	<b>7,787</b>	<b>5,650</b>

## Planning and Zoning Expenditures

		<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>
	<b>Account #</b>	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>
<b>Machinery and Equipment</b>				
Computer Software	54.2410	11,569	0	0
		11,569	0	0
<b>Total Expenditures</b>		<b>163,037</b>	<b>180,063</b>	<b>214,792</b>

## Planning and Zoning Expenditures Descriptions

Account #		Amount
	<b><u>Salaries, Wages and Employee Benefits</u></b>	
51.1100	Regular Employees	\$ 125,067
	<i>Building &amp; Planning Asst. - 50% of salary</i>	
	<i>Planning Director - 100% of salary</i>	
	<i>Assistant Director - 100% of salary</i>	
51.1300	Overtime	\$ 1,232
51.2105	Group Health/Dental	\$ 39,392
51.2107	Health Clinic	\$ 1,865
51.2110	Group Life Insurance	\$ 352
51.2200	FICA Contributions (employer)	\$ 9,662
	<i>Salaries and Wages x 7.65%</i>	
51.2400	Retirement Contribution (employer)	\$ 8,417
51.2700	Workers' Compensation	\$ 281
	<b><u>Purchased/Contracted Services</u></b>	
52.2201	Computer Maintenance	\$ 3,000
	<i>Fixed Annual Amount for Shell Program (Scanning) \$1200</i>	
	<i>Fixed Annual Fee for Incode (Software Maintenance)\$1400</i>	
	<i>Allowance for Computer Repairs - \$400</i>	
	<i>Additional GIS Seat \$1500</i>	
52.2202	Copier Maintenance	\$ 3,044
	<i>Fixed Annual Maintenance fee of \$594 for KIP (large format copier)</i>	
	<i>New Leased Copier - \$950 Annual Fee</i>	
52.2205	Alarm System Maintenance	\$ 345
	<i>Annual fee for IDS Alarm Services - \$195</i>	
52.2223	Vehicle Repairs	\$ 400

## Planning and Zoning Expenditures Descriptions

Account #		Amount
	<i>Allowance for general vehicle maintenance</i>	
52.3210	Telephone <i>TDS - Landlines, DSL, Fax Line, \$116 per month</i> <i>Cell Phones - \$50 - Planning Director</i>	\$ 2,215
52.3220	Postage <i>Dilapidated Structures/Occupational Tax Renewals</i> <i>Historic Preservation/Planning Commission/General Correspondence</i>	\$ 1,200
52.3300	Advertising <i>Public Hearings for Dilapidated Structures/Planning Commission</i>	\$ 1,200
52.3400	Printing and Binding <i>Outside printing estimate - \$150</i> <i>100 Public Hearing Signs - \$450</i>	\$ 600
52.3500	Travel <i>Travel for required training of staff in Planning &amp; FEMA procedures</i> <i>GPA Conferences, FEMA Conference &amp; HPC Training</i>	\$ 2,500
52.3600	Dues & Fees <i>TASC - Administrative Fee for Flexible Spending Accounts - \$210</i> <i>COBRA - \$40</i> <i>ASFPM Renewal - Association of State Floodplain Managers, Inc. \$150</i> <i>GAFM Renewal - Ga Association of State Floodplain Managers, Inc. \$100</i> <i>American &amp; GA Association of Planners Membership Renewals \$50</i>	\$ 750
52.3700	Education and Training <i>Travel for required training of staff in planning procedures</i> <i>GPA Conferences &amp; FEMA Conference</i>	\$ 1,000
52.3900	Other Purchased Services <i>One-Third of the Digital Recording Contract - \$1620 (Minute Traq)</i> <i>Removal of dilapidated structures - \$5,000</i>	\$ 6,620

## Planning and Zoning Expenditures Descriptions

Account #		Amount
	<b><u>Supplies</u></b>	
53.1110	Office Supplies <i>Pens/markers/file folders/manila folders/envelopes, etc.</i>	\$ 400
53.1120	Computer Supplies <i>Ink Cartridge - 1 @ \$135 (Darlene)</i> <i>Ink Cartridges - 1 Tri-Color 2 Black Cartridges \$230 (Jeff)</i> <i>Ink Cartridges - 1 Tri-Color 2 Black Cartridges \$300 (Michele)</i>	\$ 650
53.1130	Copier Supplies <i>10 Cases of Copy Paper - \$180.00</i> <i>2 Boxes of 2 Rolls for KIP Copier - ( 1/2 Charged to Planning of \$80.00)</i> <i>1 Ink Cartridge for KIP (1/2 Charged to Planning of \$85)</i> <i>3 Reams of Legal Paper - \$15</i> <i>2 Reams of 11"x17" Paper - \$20.00</i>	\$ 400
53.1140	Miscellaneous Supplies <i>Budget for (10) Property Liens @ \$40 each (\$400)</i> <i>Miscellaneous Items Not Budgeted For - \$400</i>	\$ 800
53.1270	Gasoline	\$ 900
53.1600	Small Equipment <i>Telephone for Conference Room - \$345</i> <i>Table, Chairs</i>	\$ 1,000
53.1610	Small Equipment - Computers and Software <i>Laptop</i>	\$ 1,000
53.1723	Vehicle Repair Supplies <i>Allowance for two older vehicles - \$140</i> <i>Tires (4 @ \$90) - \$360</i>	\$ 500
<b>Total</b>		<b>\$ 214,792</b>

## Code Enforcement Expenditures

		Actual	Budget	Proposed
	Account #	FY2015	FY2016	FY2017
<b>Salaries, Wages and Employee Benefits</b>				
Regular employees	51.1100	38,525	38,336	38,572
Overtime	51.1300	288	1,000	500
Group Health/Dental	51.2105	513	540	550
Group Life Insurance	51.2110	141	117	141
FICA contributions (employer)	51.2200	2,796	2,934	2,989
Retirement Contribution (employer)	51.2400	717	2,661	2,735
Workers' Compensation	51.2700	929	962	421
		<b>43,909</b>	<b>46,550</b>	<b>45,908</b>
<b>Purchased/Contracted Services</b>				
Legal	52.1220	0	1,000	1,000
Computer Maintenance	52.2201	10,776	2,478	2,540
Copier Maintenance	52.2202	0	100	100
Vehicle repairs	52.2223	0	500	500
Telephone	52.3210	1,989	1,824	1,690
Postage	52.3220	91	250	200
Printing & Binding	52.3400	0	400	300
Travel	52.3500	1,548	1,346	1,600
Dues & Fees	52.3600	256	87	90
Education and training	52.3700	888	1,100	1,440
Other Purchased Services	52.3900	0	0	5,000
		<b>15,548</b>	<b>9,085</b>	<b>14,460</b>
<b>Supplies</b>				
Office Supplies	53.1110	5	430	200
Computer Supplies	53.1120	322	770	450
Miscellaneous supplies	53.1140	1,262	350	1,300
Gasoline	53.1270	705	1,000	1,000
Vehicle repair supplies	53.1723	157	500	500
		<b>2,451</b>	<b>3,050</b>	<b>3,450</b>
<b>Total Expenditures</b>		<b>61,908</b>	<b>58,685</b>	<b>63,818</b>

## Code Enforcement Expenditure Descriptions

Account #		Amount
	<b><u>Salaries, Wages and Employee Benefits</u></b>	
51.1100	Regular Employees	\$ 38,572
51.1300	Overtime	\$ 500
51.2105	Group Health/Dental	\$ 550
51.2110	Group Life Insurance	\$ 141
51.2200	FICA Contributions (employer) <i>Salaries and Wages x 7.65%</i>	\$ 2,989
51.2400	Retirement Contribution (employer)	\$ 2,735
51.2700	Workers' Compensation	\$ 421
	<b><u>Purchased/Contracted Services</u></b>	
52.1220	Legal	\$ 1,000
52.2201	Computer Maintenance <i>Fixed Annual Fee for LexisNexis \$1140</i> <i>Fixed Annual Fee for Incode \$1300</i> <i>Allowance for computer repairs \$100</i>	\$ 2,540
52.2202	Copier Maintenance <i>Allowance for copier repairs \$100</i>	\$ 100
52.2223	Vehicle Repairs <i>Allowance for General Vehicle Maintenance by SMPW</i>	\$ 500
52.3210	Telephone <i>Landline/internet \$70.77 per month \$850</i> <i>Cell (phone/air card) \$69.92 per month \$840</i>	\$ 1,690
52.3220	Postage <i>Certified/Standard mail for Violation Notices</i>	\$ 200

## Code Enforcement Expenditure Descriptions

Account #		Amount
52.3400	Printing & Binding <i>Warning notices, door hangers, placarding, embroidery</i>	\$ 300
52.3500	Travel <i>Georgia Assoc. of Code Enforcement -Brasstown Valley \$800</i> <i>Georgia Assoc. of Code Enforcement - Savannah \$447</i> <i>Fats/Oils/Greese Valdosta \$360.00</i>	\$ 1,600
52.3600	Dues & Fees <i>Georgia Assoc. of Code Enforcement \$50.00</i> <i>Coastal Georgia Inspectors Assoc. \$20.00</i> <i>COBRA/EAP</i>	\$ 90
52.3700	Education and Training <i>Georgia Assoc. of Code Enforcement -Brasstown Valley \$350</i> <i>Georgia Assoc. of Code Enforcement - Savannah \$325.00</i> <i>ICC Certification/testing/books \$500</i> <i>Fats/Oils/Greese Valdosta \$265.00</i>	\$ 1,440
52.3900	Other Purchased Services	\$ 5,000
	<b><u>Supplies</u></b>	
53.1110	Office Supplies <i>Pens/markers/file folders/manila folders/envelopes, etc.\$300</i> <i>Laminator \$125</i>	\$ 200
53.1120	Computer Supplies <i>Toner cartridge (black) - 3 @ 64.98 \$194.94</i> <i>Toner cartridge (color) - 6 @ 82.44 \$494.64</i>	\$ 450
53.1140	Miscellaneous Supplies <i>Safety Shoe Allowance \$50</i> <i>Miscellaneous Supplies \$300</i> <i>Car Radio (dispatch) \$800</i> <i>Field camera \$150</i>	\$ 1,300
53.1270	Gasoline	\$ 1,000

## Code Enforcement Expenditure Descriptions

Account #	Amount
53.1723 Vehicle Repair Supplies	\$ 500
<b>Total</b>	<u>\$ 63,818</u>

## Economic Development Expenditures

		Actual	Budget	Proposed
	Account #	FY2015	FY2016	FY2017
<b>Salaries, Wages and Employee Benefits</b>				
Regular employees	51.1100	24,520	45,000	45,000
Group Health/Dental	51.2105	2,613	7,474	7,586
Health Clinic	51.2107	109	768	932
Group Life Insurance	51.2110	56	141	141
FICA contributions (employer)	51.2200	1,700	3,445	3,367
Retirement Contribution (employer)	51.2400	0	3,150	3,081
Tuition Reimbursement	51.2500	0	1,000	1,000
Workers' Compensation	51.2700	167	157	70
		<b>29,165</b>	<b>61,135</b>	<b>61,177</b>
<b>Purchased/Contracted Services</b>				
Other Professional Services	52.1240	0	20,000	5,000
Copier maintenance	52.2202	0	1,083	1,115
Property/Liability Insurance	52.3110	446	500	750
Telephone	52.3210	1,741	2,225	2,292
Postage	52.3220	99	500	500
Advertising	52.3300	2,624	3,000	3,000
Marketing	52.3310	0	3,000	3,000
Travel	52.3500	2,325	3,000	3,090
Dues and fees	52.3600	526	767	790
Education and training	52.3700	1,568	1,500	1,545
Other Purchased Services	52.3900	0	6,250	6,250
		<b>9,329</b>	<b>41,825</b>	<b>27,332</b>
<b>Supplies</b>				
Office supplies	53.1110	195	200	200
Computer supplies	53.1120	338	400	412
Copier supplies	53.1130	460	400	412
Miscellaneous supplies	53.1140	745	500	515
Electricity	53.1230	977	1,850	2,500
Gasoline	53.1270	0	0	0
Small equipment	53.1600	4,735	250	3,000
Building repair supplies	53.1721	1,023	0	0
		<b>8,473</b>	<b>3,600</b>	<b>7,039</b>

**Economic Development Expenditures**

		<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>
	<b>Account #</b>	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>
<b>Capital Outlays</b>				
Site improvements	54.1200	0	5,000	0
		<b>0</b>	<b>5,000</b>	<b>0</b>
<b>Other</b>				
Contributions to others	57.3000	0	0	10,000
		<b>0</b>	<b>0</b>	<b>10,000</b>
<b>Total Expenditures</b>		<b>46,967</b>	<b>111,560</b>	<b>105,548</b>

## Economic Development Expenditure Descriptions

Account #		Amount
	<b><u>Salaries, Wages and Employee Benefits</u></b>	
51.1100	Regular employees	\$ 45,000
51.2105	Group Health/Dental	\$ 7,586
51.2107	Health Clinic	\$ 932
51.2110	Group Life Insurance	\$ 141
51.2200	FICA contributions (employer)	\$ 3,367
51.2400	Retirement Contribution (employer)	\$ 3,081
51.2500	Tuition Reimbursement	\$ 1,000
51.2700	Workers' Compensation	\$ 70
	<b><u>Purchased/Contracted Services</u></b>	
52.1240	Other Professional Services	\$ 5,000
52.2202	Copier maintenance	\$ 1,115
52.3110	Property/Liability Insurance	\$ 750
52.3210	Telephone	\$ 2,292
52.3220	Postage	\$ 500
52.3300	Advertising	\$ 3,000
	<i>Ads, brochures, mailers, marketing</i>	
52.3310	Marketing	\$ 3,000
52.3500	Travel	\$ 3,090
	<i>Main Street Coordinator training, DDA Board Member training</i>	
	<i>Main Street 101, Georgia Downtown Conference</i>	

## Economic Development Expenditure Descriptions

Account #		Amount
52.3600	Dues and fees <i>National Main Street Association, Georgia Economic Association Georgia Downtown Association</i>	\$ 790
52.3700	Education and training <i>Travel/education/training - includes Board Members</i>	\$ 1,545
52.3900	Other Purchased Services	\$ 6,250
	<b><u>Supplies</u></b>	
53.1110	Office supplies <i>Binders, paper, etc.</i>	\$ 200
53.1120	Computer supplies	\$ 412
53.1130	Copier supplies	\$ 412
53.1140	Miscellaneous supplies <i>Supplies for Conferences, printing</i>	\$ 515
53.1230	Electricity	\$ 2,500
53.1600	Small Equipment <i>Interactive Board</i>	\$ 3,000
57.3000	Contributions to others	\$ 10,000
	<b>Total</b>	<b>\$ 105,548</b>

## Airport Expenditures

		<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>
	<b>Account #</b>	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>
<b>Purchased/Contracted Services</b>				
Engineers/Consultants	52.1310	4,035	0	1,000
Property/Liability Insurance	52.3110	3,263	6,000	4,000
		<b>7,298</b>	<b>6,000</b>	<b>5,000</b>
<b>Total Expenditures</b>		<b>7,298</b>	<b>6,000</b>	<b>5,000</b>

## Airport Expenditure Descriptions

Account #		Amount
	<b><u>Purchased/Contracted Services</u></b>	
52.1310	Engineers & Consultants	\$ 1,000
52.3110	Property/Liability Insurance	\$ 4,000
	<b>Total</b>	<b><u>\$ 5,000</u></b>

## Special Facilities Expenditures

		Actual	Budget	Proposed
	Account #	FY2015	FY2016	FY2017
<b>Salaries, Wages and Employee Benefits</b>				
Regular Employees	51.1100	11,918	14,565	14,144
FICA contributions (employer)	51.2200	870	1,115	1,082
Workers' compensation	51.2700	73	53	30
		<b>12,861</b>	<b>15,733</b>	<b>15,256</b>
<b>Purchased/Contracted Services</b>				
Alarm system maintenance	52.2205	200	500	515
Orange Hall restoration	52.2227	5,630	500	515
Submarine Museum	52.2229	0	500	515
Telephone	52.3210	394	487	505
Other purchased services	52.3900	0	3,887	4,487
		<b>6,224</b>	<b>5,874</b>	<b>6,537</b>
<b>Supplies</b>				
Miscellaneous supplies	53.1140	927	700	1,100
Water/sewerage	53.1210	728	900	925
Electricity	53.1230	7,407	8,000	8,250
Orange Hall restoration supplies	53.1727	75	250	260
		<b>9,137</b>	<b>9,850</b>	<b>10,535</b>
<b>Total Expenditures</b>		<b>28,222</b>	<b>31,457</b>	<b>32,328</b>

## Special Facilities Expenditure Descriptions

Account #		Amount
	<b><u>Salaries, Wages and Employee Benefits</u></b>	
51.1100	Regular employees	\$ 14,144
51.2200	FICA contributions (employer)	\$ 1,082
51.2700	Workers' Compensation	\$ 30
	<b><u>Purchased/Contracted Services</u></b>	
52.2205	Alarm system maintenance	\$ 515
52.2227	Orange Hall restoration <i>Air conditioning, appliance repairs, termite control</i>	\$ 515
52.2229	Submarine Museum <i>A/C work/Building repairs</i>	\$ 515
52.3210	Telephone	\$ 505
52.3900	Other Purchased Services <i>GCTA membership and brochure listing is \$375</i> <i>\$600 rack card print</i>	\$ 4,487
	<b><u>Supplies</u></b>	
53.1140	Miscellaneous supplies <i>Office &amp; cleaning supplies, mini fridge, microwave, vacuum</i>	\$ 1,100
53.1210	Water/Sewerage <i>Orange Hall, Toonerville Trolley, irrigation</i>	\$ 925
53.1230	Electricity <i>Orange Hall &amp; Submarine Museum</i>	\$ 8,250
53.1727	Orange Hall restoration supplies <i>HVAC maintenance, painting, maintenance</i>	\$ 260
<b>Total</b>		<b>\$ 32,328</b>

## Tourism Revenues

		<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>
	<b>Account #</b>	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>
<b>Taxes</b>				
Hotel/Motel Tax	31.4100	138,298	124,299	131,000
		<b>138,298</b>	<b>124,299</b>	<b>131,000</b>
<b>Charges for Services</b>				
Activity Fees	34.7200	3,951	5,000	4,100
Retail Sales	34.7900	1,425	1,900	1,500
		<b>5,376</b>	<b>6,900</b>	<b>5,600</b>
<b>Investment Income</b>				
Interest Earned	36.1000	15	10	0
		<b>15</b>	<b>10</b>	<b>0</b>
<b>Contributions &amp; Donations</b>				
Contributions From Others	37.1000	217	500	250
		<b>217</b>	<b>500</b>	<b>250</b>
<b>Miscellaneous</b>				
Rental Income	38.1000	0	0	0
Miscellaneous Income	38.9010	6,550	6,600	6,000
		<b>6,550</b>	<b>6,600</b>	<b>6,000</b>
<b>Interfund Transfers</b>				
Operating T/F In General Fund	39.1200	21,150	41,000	30,100
		<b>21,150</b>	<b>41,000</b>	<b>30,100</b>
<b>Total Revenues</b>		<b>171,606</b>	<b>179,309</b>	<b>172,950</b>

## Tourism Expenditures

		Actual	Budget	Proposed
	Account #	FY2015	FY2016	FY2017
<b>Salaries, Wages and Employee Benefits</b>				
Regular employees	51.1100	25,788	35,948	35,948
Overtime - Regular employees	51.1300	0	100	100
FICA contributions (employer)	51.2200	1,904	2,750	2,756
Workers Compensation	51.2700	70	116	116
		<b>27,762</b>	<b>38,914</b>	<b>38,920</b>
<b>Purchased/Contracted Services</b>				
Audit/Administration Fee	52.1210	3,600	3,600	3,600
Tram maintenance	52.2210	568	650	700
Building Repairs	52.2210	0	0	0
Rental Expense	52.2310	0	0	0
Liability/Board Insurance	52.3110	966	975	980
Telephone/Internet	52.3210	2,717	2,700	2,800
Postage	52.3220	989	1,400	1,400
Advertising/ Marketing	52.3300	25,784	48,425	36,330
Travel	52.3500	2,706	2,500	2,500
Dues and fees	52.3600	990	1,295	1,320
Education and training	52.3700	1,685	1,100	1,100
Contract Labor	52.3850	54,010	55,000	55,000
		<b>94,015</b>	<b>117,645</b>	<b>105,730</b>
<b>Supplies</b>				
Office supplies	53.1110	743	2,100	2,200
Miscellaneous supplies	53.1140	2,869	2,900	2,900
Water/Sewerage	53.1210	551	750	750
Electricity	53.1230	4,414	4,000	4,450
Supp/Inv for Resale	53.1500	181	1,000	1,000
Small equipment/ Computers, software, etc	53.1610	0	0	5,000
		<b>8,758</b>	<b>10,750</b>	<b>16,300</b>
<b>Other Costs</b>				
Payment to Others	57.3000	11,600	12,000	12,000
		<b>11,600</b>	<b>12,000</b>	<b>12,000</b>
<b>Total Expenditures</b>		<b>142,135</b>	<b>179,309</b>	<b>172,950</b>

## Tourism Expenditure Descriptions

Account #		Amount
<b><u>Salaries, Wages and Employee Benefits</u></b>		
51.1100	Regular employees	\$ 35,948
51.1300	Overtime	\$ 100
51.2200	FICA contributions (employer) <i>Salaries and wages x 7.65%</i>	\$ 2,756
51.2700	Workers' Compensation	\$ 116
<b><u>Purchased/Contracted Services</u></b>		
52.1210	Audit/Administration Fee	\$ 3,600
52.2210	Tram maintenance	\$ 700
52.3110	Liability/Board Insurance	\$ 980
52.3210	Telephone / Internet	\$ 2,800
52.3220	Postage	\$ 1,400
52.3300	Advertising & Marketing <i>Request \$10,000 Billboard Renewal</i> <i>VIC Marketing fees \$2,000</i> <i>Event Coordinator Office equipment \$4,000</i> <i>\$5,000 Ga Visitor Center Marketing (intergovernmental Funds Request)</i> <i>\$9,150 Rental</i> <i>\$1,750 New Vinyl</i> <i>\$1,200 Rental x 1</i>	\$ 36,330
52.3500	Travel <i>Estimate based on Annual GACVB, RVIC, Governors Conference</i> <i>Possible GOMM Mission or Other</i>	\$ 2,500
52.3600	Due and fees <i>Based on GACVB 300, GCTA 150, STS 485, DMA 60, Chamber 250</i>	\$ 1,320

## Tourism Expenditure Descriptions

Account #		Amount
52.3700	Education and training <i>Estimate based on Annual GACVB, RVIC, Governors Conference</i> <i>Possible GOMM Mission or Other</i>	\$ 1,100
52.3850	Contract Labor	\$ 55,000
	<b><u>Supplies</u></b>	
53.1110	Office supplies	\$ 2,200
53.1140	Miscellaneous supplies	\$ 2,900
53.1210	Water/Sewage	\$ 750
53.1230	Electricity	\$ 4,450
53.1500	Supp/Inv. For Resale	\$ 1,000
53.1610	Small Equipment/Computers, software, etc.	\$ 5,000
57.3000	Payment to Others <i>\$10,000 Fireworks, \$2,000 Starry Night.</i>	\$ 12,000
	<b>Total</b>	<b>\$ 172,950</b>

## Water and Sewer Revenues

	Account #	Actual FY2015	Budget FY2016	Proposed FY2017
<b>Grants -Direct</b>				
GEFA Loan	33.4110	0	0	450,000
		<b>0</b>	<b>0</b>	<b>450,000</b>
<b>Charges for Services</b>				
Water Charges	34.4210	2,149,790	2,092,000	2,133,045
Transfer/Temporary Services	34.4211	48,923	47,000	47,705
Reconnection NSF Fees	34.4212	79,969	85,000	86,275
Late Fees and Penalties	34.4213	126,469	130,000	131,950
Turn On Fee	34.4214	46,315	45,000	45,675
Cap Recovery Water - Developers	34.4216	38,859	54,750	55,571
Water Charges 2	34.4217	717,034	700,485	710,992
Sewerage Charges	34.4230	2,029,343	1,989,095	2,028,900
Sewer Charges 2	34.4231	678,118	663,205	673,153
Cap Recovery Meter - Developers	34.4236	16,055	14,000	14,210
Cap Recovery Sewer - Developers	34.4256	111,433	177,750	180,416
Construction Fees	34.4263	262,670	235,350	270,000
		<b>6,304,978</b>	<b>6,233,635</b>	<b>6,377,892</b>
<b>Investment Income</b>				
Interest Revenues	36.1000	4,498	6,000	4,000
		<b>4,498</b>	<b>6,000</b>	<b>4,000</b>
<b>Contributions &amp; Donations</b>				
Contributions Developers	37.1000	590,526	0	0
Capital Contributions	37.1010	1,391,768	0	0
		<b>1,982,294</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous</b>				
Rental Income	38.1000	17,000	42,000	42,000
Fund Equity	38.0001	0	968,063	440,229
Other Miscellaneous Revenues	38.9100	2,871	0	0
		<b>19,871</b>	<b>1,010,063</b>	<b>482,229</b>
<b>Other Financing Sources</b>				
Lease Revenues	39.1001	0	0	170,000
Operating Transfer In - SPLOST	39.1205	1,640,000	1,680,800	1,669,300
		<b>1,640,000</b>	<b>1,680,800</b>	<b>1,839,300</b>

## Water and Sewer Revenues

### Proceeds of Fixed Assets

Gain/Loss of Property Sale	39.2200	26,185	0	5,000
		<b>26,185</b>	<b>0</b>	<b>5,000</b>

<b>Total Revenues</b>		<b>9,977,826</b>	<b>8,930,498</b>	<b>9,158,421</b>
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## Sewer Expenditures

		Actual	Budget	Proposed
	Account #	FY2015	FY2016	FY2017
<b>Salaries, Wages and Employee Benefits</b>				
Regular employees	51.1100	632,504	628,667	616,139
Overtime	51.1300	26,881	28,000	28,000
Group Health/Dental	51.2105	185,898	208,902	271,204
Health Clinic	51.2107	8,120	10,499	10,255
Wellness Program	51.2108	0	500	500
Group Life Insurance	51.2110	1,847	2,020	2,009
FICA contributions (employer)	51.2200	44,459	50,236	49,277
Retirement contributions (employer)	51.2400	34,744	38,897	37,102
Tuition reimbursements	51.2500	0	1,000	1,000
Workers' compensation	51.2700	13,696	9,545	7,805
		<b>948,149</b>	<b>978,266</b>	<b>1,023,291</b>

### Purchased/Contracted Services

Audit	52.1210	7,500	7,500	7,500
Employment physicals & tests	52.1231	250	1,750	1,800
Collection services	52.1320	998	10,000	4,000
Utilities Protection Agency	52.1330	1,206	1,250	1,288
Custodial	52.2130	5,514	5,514	5,700
Computer maintenance	52.2201	14,277	10,549	11,000
Copier maintenance	52.2202	61	2,250	750
Radio maintenance	52.2204	610	500	500
Alarm system maintenance	52.2205	19,311	22,000	22,660
Fuel system maintenance	52.2208	0	250	250
Building repairs	52.2221	1,073	500	500
Water/Sewer plant repairs	52.2222	0	50,000	50,000
Vehicle repairs	52.2223	30,941	10,000	90,000
Lift station repairs	52.2225	28,965	50,000	40,000
Sewer system repairs	52.2226	150,661	60,000	60,000
Rental of equipment and vehicles	52.2320	6,682	8,000	8,000
Property/liability insurance - Sewer share	52.3130	63,497	62,000	64,000
Public officials liability insurance - Sewer share	52.3170	12,269	11,000	12,000
Telephone	52.3210	9,331	9,400	9,400
Postage	52.3220	15,311	15,000	17,000
Advertising	52.3300	296	100	300
Printing and binding	52.3400	2,137	3,000	3,000

## Sewer Expenditures

		Actual	Budget	Proposed
	Account #	FY2015	FY2016	FY2017
Travel	52.3500	0	600	600
Dues and fees	52.3610	2,573	775	798
Lab analysis fees	52.3650	74,100	60,000	80,000
Sludge charges	52.3670	46,723	40,000	45,000
Bank fees	52.3680	12,156	12,000	15,000
Education and training	52.3700	695	1,000	1,000
Licenses	52.3800	195	75	200
		<b>507,332</b>	<b>455,013</b>	<b>552,246</b>

### Supplies

Office supplies	53.1110	330	850	500
Computer supplies	53.1120	1,563	3,450	2,500
Copier supplies	53.1130	780	850	850
Miscellaneous supplies	53.1140	1,635	2,000	2,000
Electricity	53.1230	378,386	385,000	396,550
Gasoline	53.1270	33,311	37,250	32,430
Small equipment	53.1600	6,567	6,000	6,000
Small equipment supplies	53.1601	1,927	2,000	2,000
Small equipment - computers	53.1610	92	5,680	900
Safety supplies	53.1701	2,838	3,500	3,000
Uniforms & replacements	53.1702	2,881	4,000	4,000
Chemicals	53.1715	78,863	65,000	66,950
Building repair supplies	53.1721	701	6,165	3,000
Water/Sewer plant supplies	53.1722	22,420	43,500	40,000
Vehicle repair supplies	53.1723	30,880	28,450	25,000
Lift station repair supplies	53.1725	24,716	60,000	50,000
Sewer system supplies	53.1726	35,337	25,000	25,000
		<b>623,227</b>	<b>678,695</b>	<b>660,680</b>

### Capital Outlays

Site improvements	54.1200	0	480,670	450,000
Machinery	54.2100	0	140,000	140,000
Vehicles	54.2200	0	22,000	0
Equipment	54.2500	0	0	70,000
		<b>0</b>	<b>642,670</b>	<b>660,000</b>

### Other Costs

Depreciation	56.1000	2,076,304	0	0
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## Sewer Expenditures

		<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>
	<b>Account #</b>	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>
Amortization	56.2000	68,399	0	0
Bad Debt	57.4000	18,390	0	0
Contingencies - Sewer Administration	57.9200	0	50,000	51,500
Fiscal Agent's Fees	58.3000	2,250	5,000	2,250
		<b>2,165,343</b>	<b>55,000</b>	<b>53,750</b>
<b>Total Expenses</b>		<b>4,244,051</b>	<b>2,809,644</b>	<b>2,949,967</b>

## Sewer Expenditure Descriptions

Account #		Amount
	<b><u>Salaries, Wages and Employee Benefits</u></b>	
51.1100	Regular employees <i>11.5 Current full-time employees</i> <i>Public Works support</i> <i>Administration support</i>	\$ 616,139
51.1300	Overtime	\$ 28,000
51.2105	Group Health/Dental	\$ 271,204
51.2107	Health Clinic	\$ 10,255
51.2108	Wellness Program	\$ 500
51.2110	Group Life Insurance	\$ 2,009
51.2200	FICA contributions (employer) <i>Salaries and overtime x 7.65%</i>	\$ 49,277
51.2400	Retirement contribution (employer)	\$ 37,102
51.2500	Tuition Reimbursements	\$ 1,000
51.2910	Workers' Compensation	\$ 7,805
	<b><u>Purchased/Contracted Services</u></b>	
52.1210	Audit	\$ 7,500
52.1231	Employment physicals & tests <i>Hepatitis shots</i>	\$ 1,800
52.1320	Collection services <i>Collection Services - Revenue Collection to offset</i>	\$ 4,000
52.1330	Utilities Protection Agency	\$ 1,288
52.2130	Custodial	\$ 5,700

## Sewer Expenditure Descriptions

Account #		Amount
52.2201	Computer maintenance <i>Tyler cost, Logicon, POSC (Camera Truck)</i>	\$ 11,000
52.2202	Copier maintenance <i>Utility billing</i>	\$ 750
52.2204	Radio maintenance <i>Repeater &amp; radio repairs</i>	\$ 500
52.2205	Alarm system maintenance <i>Omni-Site monitoring</i> <i>Point Peter WWTP alarm monitoring</i>	\$ 22,660
52.2208	Fuel system maintenance	\$ 250
52.2221	Building repairs <i>Air conditioning work, general unpredicted repairs</i>	\$ 500
52.2222	Sewer plant repairs <i>WWTP flow meter repairs, generator repairs</i> <i>rebuild blower, misc. unpredicted</i> <i>Centrifuge Repairs (\$45,000)</i>	\$ 50,000
52.2223	Vehicle repairs <i>Cylinder repairs (heavy equipment), motor repairs</i> <i>Vac-Con &amp; Thompson pump repairs, misc. shop repairs</i> <i>(brake lathe, radiators, etc.), unpredicted equipment repairs</i> <i>Rebuild Vac-con mainframe/Debris Tank/Blower (\$80,000)</i>	\$ 90,000
52.2225	Lift station repairs <i>Grout repairs and liners, pump repairs</i>	\$ 40,000
52.2226	Sewer system repairs <i>Point repairs (I/I), Manhole coring for taps, Manhole relining</i> <i>contract (annual repair contract I/I) Odor control \$30,000</i>	\$ 60,000

## Sewer Expenditure Descriptions

Account #		Amount
52.2320	Rental of equipment and vehicles <i>Crane rental for Point Peter WWTP pump repairs (\$7500)</i>	\$ 8,000
52.3130	Property/liability insurance	\$ 64,000
52.3170	Public officials liability insurance	\$ 12,000
52.3210	Telephone <i>DSL charges, phone lines &amp; fax lines (public works, WW plants ) Cell phones</i>	\$ 9,400
52.3220	Postage	\$ 17,000
52.3300	Advertising	\$ 300
52.3400	Printing and binding	\$ 3,000
52.3500	Travel	\$ 600
52.3610	Dues and Fees	\$ 798
52.3650	Lab Analysis Fees <i>Required EPD testing, Water Shed assessment testing Additional required testing Macroinvertebrate Testing for Watershed (\$20,000)</i>	\$ 80,000
52.3670	Sludge charges	\$ 45,000
52.3680	Bank Fees	\$ 15,000
52.3700	Education and training <i>Includes training for operators</i>	\$ 1,000
52.3800	Licenses	\$ 200

**Supplies**

## Sewer Expenditure Descriptions

Account #		Amount
53.1110	Office supplies	\$ 500
53.1120	Computer supplies <i>Camera truck supplies</i>	\$ 2,500
53.1130	Copier supplies	\$ 850
53.1140	Miscellaneous supplies <i>Paper products, rain coats, marking paint, fasteners, flagging tape, batteries, bug spray, etc.</i>	\$ 2,000
53.1230	Electricity <i>Includes utilities for lift stations &amp; wastewater plants Pt. Peter Plant and Scrubby Bluff Plant 10% PW Facility</i>	\$ 396,550
53.1270	Gasoline <i>Regular Unleaded at \$2.20/gallon (\$18,850) Diesel at \$2.40/gallon (\$13,205) Non-ethanol Gas at \$2.90/gallon (\$375)</i>	\$ 32,430
53.1600	Small equipment <i>Bush hogs for Ford &amp; Kubota mowers Hand tools, shovels, rakes, power tools, etc. Weed eater, portable radio, act/oxy cutting torches Mobile radio, pipe saw, misc unpredicted</i>	\$ 6,000
53.1601	Small equipment supplies <i>Weed eater string, pipe saw blades, smoke, etc.</i>	\$ 2,000
53.1610	Small equipment - Computers & software <i>Replace one computer</i>	\$ 900
53.1701	Safety supplies <i>Safety glasses, gloves, vests, tools, Hi-Vis apparel Confined Space Entry Equipment</i>	\$ 3,000

## Sewer Expenditure Descriptions

Account #		Amount
53.1702	Uniforms and replacements <i>11.5 employees, \$50 per employee per year (steel-toe shoes)</i> <i>Prep charges &amp; annual contract, image fees inc, jackets</i>	\$ 4,000
53.1715	Chlorine <i>Ferric Chloride, Caustic Soda, and Sodium Hypochlorite</i>	\$ 66,950
53.1721	Building repair supplies <i>Misc. repairs to Point Peter Plant</i> <i>Misc. unpredicted</i>	\$ 3,000
53.1722	Sewer plant supplies <i>Weed killers for Pt. Peter Plant</i> <i>Disinfectants &amp; deodorizers</i> <i>Laboratory supplies (glassware, chemicals, etc.)</i> <i>Polymers for belt press</i> <i>Fasteners, fittings, tubing, valves, etc.</i> <i>Filters for blowers, chlorinator, misc unpredicted</i>	\$ 40,000
53.1723	Vehicle repair supplies <i>Vehicles &amp; pieces of equipment</i> <i>Unpredicted &amp; routine maintenance</i> <i>Tires for all equipment including loaders &amp; backhoes</i> <i>Impellers and seals for Vac-Con</i> <i>Hydraulic repairs</i> <i>Shop support: nuts &amp; bolts, lubricants, oxygen/acetylene, etc.</i>	\$ 25,000
53.1725	Lift station repair supplies <i>Wire, fasteners, conduit, hangers, SS guide rails, etc.</i> <i>Stock for repairs, vacuum pumps, floats, starters, etc.</i> <i>Misc. lift station fence repairs and replacements</i> <i>Pumps under \$5K , pump impellers and misc. pump parts</i> <i>Alarm auto-dialers, Misc. unpredicted</i>	\$ 50,000
53.1726	Sewer system supplies <i>Manhole repairs, grout</i> <i>Wastewater line repairs (misc. pipe &amp; fittings)</i>	\$ 25,000

## Sewer Expenditure Descriptions

Account #		Amount
	<i>Taps to collection system</i>	
	<i>Manhole lids, rings, etc.</i>	
	<i>Pipe, fittings, repair clamps (line extensions within ordinance)</i>	
	<i>Misc. unpredicted</i>	
	 <b><u>Capital Outlays</u></b>	
54.1200	Site Improvements	\$ 450,000
54.2100	Machinery	\$ 140,000
	<i>Lift station pumps over \$5k</i>	
	<i>Misc. unpredicted</i>	
54.2200	Vehicles	\$ -
	<i>Replace Unit #358 (F350 Pickup with Crane and Compressor)</i>	
54.2500	Equipment	\$ 70,000
	<i>Thompson Silent Night 8" Bypass Pump (\$70,000)</i>	
	 <b><u>Other Costs</u></b>	
57.9200	Contingencies - Sewer Administration	\$ 51,500
58.3000	Fiscal Agent's Fee	\$ 2,250
	<b>Total</b>	<b>\$ 2,949,967</b>

## Water Expenditures

		<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>
	<b>Account #</b>	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>
<b>Salaries, Wages and Employee Benefits</b>				
Regular employees	51.1100	536,072	554,416	527,680
Overtime	51.1300	39,696	37,000	37,000
Group Health/Dental	51.2105	118,894	161,946	208,089
Health Clinic	51.2107	6,216	8,196	7,458
Wellness Program	51.2108	0	0	500
Group Life Insurance	51.2110	1,530	1,597	1,636
FICA contributions (employer)	51.2200	39,142	45,244	43,198
Retirement contributions (employer)	51.2400	29,913	36,151	34,542
Workers' compensation	51.2700	22,965	15,883	11,947
		<b>794,428</b>	<b>860,433</b>	<b>872,050</b>

### **Purchased/Contracted Services**

Audit	52.1210	7,500	7,500	7,500
Employment physicals & tests	52.1231	355	100	200
Collection services	52.1320	998	10,000	4,000
Utilities Protection Agency	52.1330	1,206	1,250	1,300
Custodial	52.2130	5,513	5,514	5,700
Computer maintenance	52.2201	13,378	9,000	10,000
Copier maintenance	52.2202	61	500	750
Radio maintenance	52.2204	467	400	400
Alarm System Maintenance	52.2205	1,452	1,000	1,700
Water tower maintenance	52.2206	30,648	72,200	74,500
Fuel system maintenance	52.2208	0	250	250
Building repairs	52.2221	198	250	250
Water plant repairs	52.2222	0	19,000	5,000
Vehicle repairs	52.2223	100	1,500	1,500
Water system repairs	52.2226	2,860	5,000	5,000
Rental of equipment and vehicles	52.2320	702	250	250
Property/liability insurance	52.3130	63,038	64,000	64,000
Public officials liability insurance	52.3170	10,578	11,000	12,000
Telephone	52.3210	3,976	4,000	4,000
Postage	52.3220	17,614	18,000	19,000
Advertising	52.3300	183	200	200
Printing and binding	52.3400	2,137	3,000	2,500
Travel	52.3500	0	2,200	1,500

## Water Expenditures

		Actual	Budget	Proposed
	Account #	FY2015	FY2016	FY2017
Dues and fees	52.3610	2,314	1,051	1,100
Lab analysis fees	52.3650	26,375	22,000	22,500
Bank fees	52.3680	13,945	14,000	15,000
Education and training	52.3700	0	1,000	1,000
Licenses	52.3800	195	0	200
		<b>205,793</b>	<b>274,165</b>	<b>261,300</b>

### Supplies

Office supplies	53.1110	250	500	500
Computer supplies	53.1120	1,146	1,500	1,500
Copier supplies	53.1130	3,396	3,000	3,000
Miscellaneous supplies	53.1140	1,946	1,500	2,000
Electricity	53.1230	72,023	75,000	76,000
Gasoline	53.1270	19,492	20,050	19,200
Small equipment	53.1600	8,006	31,750	9,000
Small equipment supplies	53.1601	2,026	2,000	2,000
Small equipment - Computers & software	53.1610	92	2,100	1,500
Safety supplies	53.1701	1,886	2,000	2,000
Uniforms & replacements	53.1702	2,780	3,000	3,000
Chlorine/Fluoride	53.1715	43,962	55,000	55,000
Building repair supplies	53.1721	703	8,365	1,000
Water plant supplies	53.1722	3,946	5,000	5,000
Vehicle repair supplies	53.1723	10,282	12,000	12,000
Water/Sewer system supplies	53.1726	79,443	200,000	200,000
		<b>251,379</b>	<b>422,765</b>	<b>392,700</b>

### Capital Outlays

Site Improvements	54.1200	0	42,463	0
Vehicles	54.2200	0	63,000	26,500
Equipment	54.2500	0	0	170,000
		<b>0</b>	<b>105,463</b>	<b>196,500</b>

## Water Expenditures

		<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>
	<b>Account #</b>	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>
<b>Other Costs</b>				
Depreciation	56.1000	386,273	0	0
Bad Debt	57.4000	18,390	0	0
Contingencies - Water Administration	57.9200	0	35,000	35,000
Fiscal agent's fees	58.3000	769	700	775
		<b>405,432</b>	<b>35,700</b>	<b>35,775</b>
<b>Total Expenses</b>		<b>1,657,032</b>	<b>1,698,526</b>	<b>1,758,325</b>

## Water Expenditure Descriptions

Account #		Amount
	<b><u>Salaries, Wages and Employee Benefits</u></b>	
51.1100	Regular employees <i>9.5 Current full-time employees</i> <i>Public Works support</i> <i>Administration support</i>	\$ 527,680
51.1300	Overtime	\$ 37,000
51.2105	Group Health/Dental	\$ 208,089
51.2107	Health Clinic	\$ 7,458
51.2108	Wellness Program	\$ 500
51.2110	Group Life Insurance	\$ 1,636
51.2200	FICA contributions (employer) <i>Salaries and wages x 7.65%</i>	\$ 43,198
51.2400	Retirement contributions (employer)	\$ 34,542
51.2700	Workers' Compensation	\$ 11,947
	<b><u>Purchased/Contracted Services</u></b>	
52.1210	Audit	\$ 7,500
52.1231	Employment physicals & tests	\$ 200
52.1320	Collection services <i>Collection Services - Revenue Collection to offset</i>	\$ 4,000
52.1330	Utilities Protection Agency	\$ 1,300
52.2130	Custodial	\$ 5,700
52.2201	Computer maintenance <i>Tyler &amp; Logicon</i>	\$ 10,000

## Water Expenditure Descriptions

52.2202	Copier maintenance <i>Utility Billing</i>	\$	750
52.2204	Radio maintenance <i>Repeater &amp; radio repairs</i>	\$	400
52.2205	Alarm System Maintenance	\$	1,700
52.2206	Water tower maintenance <i>Mission Trace (contract), Dandy Street (contract)</i> <i>Cumberland Harbor (contract amount estimated at (\$43,000 first yr.)</i>	\$	74,500
52.2208	Fuel system maintenance	\$	250
52.2221	Building repairs	\$	250
52.2222	Water plant repairs <i>SCADA repairs , rebuild service pump, generator repairs</i> <i>Misc. unpredicted, Meter calibrations (wells)</i> <i>Cap well at Pt. Peter Water Plant (\$7,000)</i>	\$	5,000
52.2223	Vehicle repairs <i>Cylinder repairs (heavy equipment)</i> <i>Transmission repairs</i> <i>Misc. shop repairs (brake lathe, radiators, etc.)</i> <i>Unpredicted equipment repairs</i>	\$	1,500
52.2226	Water system repairs <i>Wet taps (hydrant replacements and general)</i> <i>Unpredicted line breaks</i>	\$	5,000
52.2320	Rental of equipment and vehicles	\$	250
52.3130	Property/liability insurance	\$	64,000
52.3170	Public officials liability insurance	\$	12,000

## Water Expenditure Descriptions

52.3210	Telephone <i>phone lines &amp; fax lines (public works, water plants)</i> <i>DSL 20%, cell phones</i>	\$	4,000
52.3220	Postage <i>Utility Billing &amp; Public Works</i>	\$	19,000
52.3300	Advertising	\$	200
52.3400	Printing and binding	\$	2,500
52.3500	Travel <i>Travel for Water Plant Operators</i>	\$	1,500
52.3610	Dues and fees	\$	1,100
52.3650	Lab analysis fees <i>Required EPD testing, Additional required testing</i>	\$	22,500
52.3680	Bank Fees	\$	15,000
52.3700	Education and training <i>Includes training for Utility Billing staff</i>	\$	1,000
52.3800	Licenses	\$	200
	<b><u>Supplies</u></b>		
53.1110	Office supplies	\$	500
53.1120	Computer supplies	\$	1,500
53.1130	Copier supplies	\$	3,000
53.1140	Miscellaneous supplies <i>Paper products, rain coats, marking paint, fasteners,</i> <i>flagging tape, batteries, bug spray, etc.</i>	\$	2,000
53.1230	Electricity	\$	76,000

## Water Expenditure Descriptions

*Water Plant #2, #3, #4, Pt. Peter, all booster stations,  
Cumberland Harbor, 10% PW facility*

53.1270	<p>Gasoline</p> <p><i>Regular Unleaded at \$2.20/gallon (\$16,551)</i></p> <p><i>Diesel at \$2.40/gallon (\$2,353)</i></p> <p><i>Non-ethanol Gas at \$2.90/gallon (\$233)</i></p>	\$	19,200
53.1600	<p>Small equipment</p> <p><i>Hand tools, shovels, rakes, etc.</i></p> <p><i>Defuses, test kits for staff (cl/2)</i></p> <p><i>Mobile radio, portable radio, 3" trash pump</i></p> <p><i>16" pipe saw, injector pumps, blower, 2 weed eaters</i></p> <p><i>BFP test meter, field test equipment (flow meters, diffusers, etc.)</i></p> <p><i>Fluoride metering pumps for Plants #2 &amp; #3 (spares)</i></p>	\$	9,000
53.1601	<p>Small equipment supplies</p> <p><i>Weed eater string, pipe saw blades, tapping bits, etc.</i></p>	\$	2,000
53.1610	<p>Small equipment - Computers &amp; software</p> <p><i>Laptop computer for water plants</i></p>	\$	1,500
53.1701	<p>Safety supplies</p> <p><i>Safety glasses, gloves, vests, ear plugs, etc.</i></p> <p><i>Hi-Vis Apparel (per federal regulations)</i></p>	\$	2,000
53.1702	<p>Uniforms and replacements</p> <p><i>9.5 employees</i></p> <p><i>\$50 per employee per year (steel-toed shoes)</i></p> <p><i>Prep charges, environmental fee, annual contract inc., image fees</i></p>	\$	3,000
53.1715	<p>Chlorine/fluoride</p>	\$	55,000
53.1721	<p>Building repair supplies</p> <p><i>Misc. repairs to water plant buildings (doors, lights, etc.)</i></p> <p><i>Air conditioning and ventilation</i></p> <p><i>Misc. paint, cleaners, etc.</i></p>	\$	1,000

## Water Expenditure Descriptions

53.1722	Water plant supplies	\$	5,000
	<i>Fasteners, fittings, tubing, screens</i>		
	<i>Valve pit, meter kits, injector kits, etc</i>		
	<i>Motor starters, relays, timers, psi switches, misc electrical</i>		
	<i>Bearings &amp; seals for pumps</i>		
	<i>Unpredicted</i>		
53.1723	Vehicle repair supplies	\$	12,000
	<i>Vehicles &amp; pieces of equipment</i>		
	<i>Unpredicted &amp; routine maintenance</i>		
	<i>Tires for all equipment including loaders &amp; backhoes</i>		
	<i>Impellers and seals for Thompson pumps</i>		
	<i>Hydraulic repairs</i>		
	<i>Shop support: nuts &amp; bolts, lubricants, oxygen/acetylene, etc.</i>		
53.1726	Water system supplies	\$	200,000
	<i>Waterline refurbishment</i>		
	<i>Waterline repairs (clamps, fittings, valves, collars, etc.)</i>		
	<i>Meters, BFP, curb stops and boxes</i>		
	<i>Retrofitters</i>		
	<i>Misc. unpredicted line breaks</i>		
	<i>Radio Read Meter Changeout Program (\$100,000 for meters).</i>		
	<b><u>Capital Outlays</u></b>		
54.2200	Vehicles	\$	26,500
	<i>Replace Unit #465 (F250 with Service Body and Tommy Lift)</i>		
54.2500	Equipment	\$	170,000
	<i>Replace Generator at Water Plant #3</i>		
	<b><u>Other Costs</u></b>		
57.9200	Contingencies - Water Administration	\$	35,000
58.3000	Fiscal agent's fees	\$	775
	<b>Total</b>	<b>\$</b>	<b><u><u>1,758,325</u></u></b>

## Debt Service Expenditures

		<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>
	<b>Account #</b>	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>
<b>Principal</b>				
Bond Payment 88 & 92 PRIN	58.1110	325,000	345,000	365,000
Capital Lease FY 2016	58.1202	0	0	34,798
Bond Payment 2010	58.1330	1,640,000	1,730,000	1,805,000
GEFA Loan CWS-RF-03 PRIN Scrubby Bluff	58.1380	247,375	262,767	270,641
GEFA Loan 2010-L26WQ	58.1382	33,067	34,370	35,681
		<b>2,245,442</b>	<b>2,372,137</b>	<b>2,511,120</b>
<b>Interest</b>				
Bond Payment 88 & 92 INT	58.2110	102,134	81,616	59,872
Capital Lease FY 2016	58.2202	0	0	6,249
Bond Payment 2007/2010	58.2115	1,915,400	1,866,200	1,779,700
GEFA Loan CWS-RF-03 INT Scrubby Bluff	58.2380	86,038	70,646	62,772
GEFA Loan 2010-L26WQ	58.2382	33,030	31,729	30,416
		<b>2,136,602</b>	<b>2,050,191</b>	<b>1,939,009</b>
<b>Total Debt Service</b>		<b>4,382,044</b>	<b>4,422,328</b>	<b>4,450,129</b>

## Solid Waste Revenues

	<b>Account #</b>	<b>Actual FY2015</b>	<b>Budget FY2016</b>	<b>Proposed FY2017</b>
<b>Charges for Services</b>				
Residential Refuse Charge	34.4111	983,194	964,000	978,460
Commercial Refuse Charge	34.4112	24,752	24,000	24,240
Late Fees and Penalties	34.4190	23,403	22,000	23,000
		<b>1,031,349</b>	<b>1,010,000</b>	<b>1,025,700</b>
<b>Other Charges</b>				
Other Charges	34.9900	23,125	22,000	23,000
		<b>23,125</b>	<b>22,000</b>	<b>23,000</b>
<b>Miscellaneous Income</b>				
Fund Equity	38.0001	0	3,675	80,027
		<b>0</b>	<b>3,675</b>	<b>80,027</b>
<b>Total Revenues</b>		<b>1,054,474</b>	<b>1,035,675</b>	<b>1,128,727</b>

## Solid Waste Expenditures

		Actual	Budget	Proposed
	Account #	FY2015	FY2016	FY2017
<b>Salaries, Wages and Employee Benefits</b>				
Regular employees	51.1100	60,448	58,410	59,145
Overtime	51.1300	1,879	2,200	2,000
Group Health/Dental	51.2105	17,009	19,730	16,148
Group Life Insurance	51.2110	165	170	169
FICA contributions (employer)	51.2200	4,077	4,640	4,716
Retirement contribution (employer)	51.2400	3,028	3,100	3,129
Workers' compensation	51.2700	797	150	155
		<b>87,403</b>	<b>88,400</b>	<b>85,462</b>
<b>Purchased/Contracted Services</b>				
Collection fees	52.1200	781,470	775,000	828,250
Audit	52.1210	1,000	1,000	1,100
Custodial	52.2130	1,337	1,315	1,400
Computer maintenance	52.2201	500	500	515
Property/Liability insurance	52.3120	4,882	4,630	6,000
Public Officials Liability	52.3160	0	1,500	1,500
Postage	52.3220	1,000	1,500	1,750
Landfill fees	52.3660	139,186	140,000	180,000
		<b>929,375</b>	<b>925,445</b>	<b>1,020,515</b>
<b>Supplies</b>				
Office supplies	53.1110	100	100	100
Computer supplies	53.1120	100	100	100
Copier supplies	53.1130	1,000	1,000	500
Miscellaneous supplies	53.1140	15	50	50
Gasoline	53.1270	1,346	2,000	1,500
Small Equipment	53.1600	0	0	5,000
Small Equip - computers	53.1601	0	500	500
		<b>2,561</b>	<b>3,750</b>	<b>7,750</b>
<b>Other Costs</b>				
Depreciation	56.1000	1,251	0	0
Contingencies - Solid Waste Fund	57.9300	0	18,080	15,000
		<b>1,251</b>	<b>18,080</b>	<b>15,000</b>
<b>Total Expenditures</b>		<b>1,020,590</b>	<b>1,035,675</b>	<b>1,128,727</b>

## Solid Waste Expenditure Descriptions

Account #		Amount
	<b><u>Salaries, Wages and Employee Benefits</u></b>	
51.1100	Regular Employees	\$ 59,145
51.1300	Overtime	\$ 2,000
51.2105	Group Health/Dental	\$ 16,148
51.2110	Group Life Insurance	\$ 169
51.2200	FICA contributions (employer) <i>Salaries and overtime x 7.65%</i>	\$ 4,716
51.2400	Retirement contributions (employer)	\$ 3,129
51.2700	Workers' Compensation	\$ 155
	<b><u>Purchased/Contracted Services</u></b>	
52.1200	Collection fees	\$ 828,250
52.1210	Audit	\$ 1,100
52.2130	Custodial	\$ 1,400
52.2201	Computer maintenance	\$ 515
52.3120	Property/Liability insurance	\$ 6,000
52.3160	Public Official Liability	\$ 1,500
52.3220	Postage	\$ 1,750
52.3660	Landfill fees	\$ 180,000
	<b><u>Supplies</u></b>	
53.1110	Office supplies	\$ 100
53.1120	Computer supplies	\$ 100



**SPLOST VII**

**Revenues**

	<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>
	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>
<b>Sales, Interest, Other Income</b>			
SPLOST Referendum Tax	2,142,337	2,150,000	1,929,300
Fund Equity	0	150,000	0
<b>Total Revenues</b>	<b>2,142,337</b>	<b>2,300,000</b>	<b>1,929,300</b>

**Expenditures**

	<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>
	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>
<b>Road, Streets and Bridges</b>			
Infrastructure 54220	0	215,000	0
Drainage 54.2200	20,449	45,000	0
Equipment/Facilities 54200	180,544	150,000	0
Paving/Overlay	102,814	209,200	260,000
Bond Debt 54310	1,644,100	1,680,800	1,669,300
	<b>1,947,907</b>	<b>2,300,000</b>	<b>1,929,300</b>
<b>Total Expenditures</b>	<b>1,947,907</b>	<b>2,300,000</b>	<b>1,929,300</b>

## SPLOST VII Expenditure Descriptions

Account #	Amount
<b><u>Capital Outlays</u></b>	
Infrastructure	\$ 260,000
Bond Debt	\$ 1,669,300
<b>Total</b>	<b><u>\$ 1,929,300</u></b>

## Multiple Grants Fund

### Revenues

	Account #	Actual	Budget	Proposed
		FY2015	FY2016	FY2017
Grant Federal	33.1120	8,618	7,500	75,000
GEMA Grant - Fire Dept	33.4000	0	0	7,500
OP Grant - Body Cameras	33.4112	0	2,500	18,750
State Gov't Grant	33.4121	0	0	0
<b>Total Revenues</b>		<b>8,618</b>	<b>10,000</b>	<b>101,250</b>

### Expenditures

	Account #	Actual	Budget	Proposed
		FY2015	FY2016	FY2017
Operating Transfer Out to General Fund	61.1000	0	10,000	101,250
Operating Transfer Out - Capital Projects	61.1030	0	0	0
<b>Total Expenditures</b>		<b>0</b>	<b>10,000</b>	<b>101,250</b>

## Multiple Grants Expenditure Descriptions

Account #		Amount
61.1000	Operating Transfer Out to General Fund <i>Hazmat Grant to Fire Department</i> <i>OEA Grant</i>	\$ 101,250
	<b>Total</b>	<b>\$ 101,250</b>

LMIG

Revenues

		<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>
	<b>Account #</b>	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>
Fund Balance	13.3000	284,124	149,932	300,000
LMIG GRANT	31.3200	0	150,000	150,000
Interest revenues	36.1000	150	150	150
Operating Transfer In	39.1200	0	0	0
		<b>284,274</b>	<b>300,082</b>	<b>450,150</b>
<b>Total Revenues</b>		<b>284,274</b>	<b>300,082</b>	<b>450,150</b>

Expenditures

		<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>
	<b>Account #</b>	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>
Paving and Overlay - Highways & Streets	54.1415	284,274	300,082	450,150
		<b>284,274</b>	<b>300,082</b>	<b>450,150</b>
<b>Total Expenditures</b>		<b>284,274</b>	<b>300,082</b>	<b>450,150</b>

## LMIG Expenditure Descriptions

Account #		Amount
	<b><u>Capital Outlays</u></b>	
54220-54.1415	Paving/Overlaying <i>LMIG/Misc. Road Projects</i>	\$ 450,150
	<b>Total</b>	<u>\$ 450,150</u>

## Aquatic Center Revenues

	Account #	Actual FY2015	Budget FY2016	Proposed FY2017
<b>Charge for Services</b>				
Daily Admission	34.7210	207,884	200,000	228,900
Birthday Parties	34.7225	15,332	16,000	20,000
Group Sales	34.7230	34,305	36,500	37,000
Rentals	34.7235	27,094	38,000	38,000
Swim Lessons	34.7510	10,130	10,000	12,000
Concession	34.7900	91,182	80,000	105,000
Retail Sales	34.7910	5,757	10,000	10,000
Locker Rentals	34.7920	738	1,100	2,000
		<b>392,422</b>	<b>391,600</b>	<b>452,900</b>
<b>Miscellaneous</b>				
Miscellaneous Income	38.9010	1,723	0	0
Over/Short	38.9035	(204)	0	0
		<b>1,519</b>	<b>0</b>	<b>0</b>
<b>Other Financing Sources</b>				
Operating Transfer In	39.1200	0	0	0
		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Revenues</b>		<b>393,941</b>	<b>391,600</b>	<b>452,900</b>

## Aquatic Center Expenditures

		Actual	Budget	Proposed
	Account #	FY2015	FY2016	FY2017
<b>Purchased/Contracted Services</b>				
Employment physicals & tests	52.1231	20	0	100
Alarm system maintenance	52.2205	299	300	350
Aquatic Center Maintenance	52.2209	5,595	9,000	10,000
Small equipment repairs	52.2216	1,899	3,000	3,300
Building repairs	52.2221	630	5,000	7,000
Property/Liability Insurance	52.3110	0	1,000	1,000
Telephone	52.3210	4,136	4,300	4,300
Postage	52.3220	61	100	100
Advertising	52.3300	2,814	6,000	5,000
Printing & binding	52.3400	1,504	300	1,500
Travel	52.3500	2,618	2,000	2,000
Dues and fees	52.3600	1,168	3,200	3,000
Bank fees	52.3680	3,905	4,200	4,300
Education and training	52.3700	1,538	1,000	1,500
Contract Labor	52.3850	193,653	217,500	218,000
		<b>219,840</b>	<b>256,900</b>	<b>261,450</b>
<b>Supplies</b>				
Office supplies	53.1110	612	1,000	1,000
Computer supplies	53.1120	376	500	500
Copier supplies	53.1130	173	100	100
Miscellaneous supplies	53.1140	1,659	4,600	4,000
Water/sewerage	53.1210	7,837	18,000	18,000
Natural gas	53.1220	926	1,500	1,350
Electricity	53.1230	40,127	34,000	40,000
Retail Inventory/Resale	53.1500	7,636	8,000	8,000
Concession Inventory/Resale	53.1550	34,693	32,000	40,000
Small equipment	53.1600	6,283	5,000	6,500
Small equipment supplies	53.1601	558	1,500	1,000
Small equipment - Furniture & Fixtures	53.1620	1,529	2,500	45,000
Safety supplies	53.1701	617	2,000	1,000
Uniforms & replacements	53.1702	0	1,000	1,000
Chemicals	53.1715	14,147	16,000	17,000
Aquatic Center maintenance supplies	53.1731	6,653	7,000	7,000
		<b>123,826</b>	<b>134,700</b>	<b>191,450</b>

## Aquatic Center Expenditures

		<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>
	<b>Account #</b>	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>
<b>Capital Outlays</b>				
Depreciation	56.1000	91,094	0	0
		<b>91,094</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>		<b>434,760</b>	<b>391,600</b>	<b>452,900</b>

## Aquatic Center Expenditure Descriptions

Account #		Amount
	<b><u>Purchased/Contracted Services</u></b>	
52.1231	Employment physicals & tests	\$ 100
52.2205	Alarm system maintenance	\$ 350
52.2209	Aquatic Center maintenance	\$ 10,000
52.2216	Small equipment repairs <i>pumps, motors, kitchen equipment, chemical equipment</i>	\$ 3,300
52.2221	Building repairs <i>HVAC, water heaters, plumbing, electrical</i>	\$ 7,000
52.3110	Property/Liability Insurance	\$ 1,000
52.3210	Telephone <i>Includes long distance and internet service</i>	\$ 4,300
52.3220	Postage	\$ 100
52.3300	Advertising <i>Brochure, newspaper, radio, TV, local ads</i>	\$ 5,000
52.3400	Printing and binding <i>tickets, office forms,</i>	\$ 1,500
52.3500	Travel <i>Aquatics annual meetings (Director), mileage reimbursement</i>	\$ 2,000
52.3600	Dues and fees <i>World Water park annual dues and registration fee</i> <i>Permit fees, Health Dept, Dept of Labor</i>	\$ 3,000
52.3680	Bank fees <i>Fees for credit card machine</i> <i>increase due to % of sales</i>	\$ 4,300

## Aquatic Center Expenditure Descriptions

Account #		Amount
52.3700	Education and training <i>training materials</i>	\$ 1,500
52.3850	Contract Labor <i>MOU PSA Management</i>	\$ 218,000
	<b><u>Supplies</u></b>	
53.1110	Office supplies	\$ 1,000
53.1120	Computer supplies	\$ 500
53.1130	Copier supplies	\$ 100
53.1140	Miscellaneous supplies <i>\$1,500 operating expenses</i>	\$ 4,000
53.1210	Water/Sewerage	\$ 18,000
53.1240	Natural gas	\$ 1,350
53.1230	Electricity	\$ 40,000
53.1500	Retail inventory/Resale <i>Retail merchandise (expanding)</i>	\$ 8,000
53.1550	Concession inventory/Resale	\$ 40,000
53.1600	Small equipment <i>tools, tubes, chlorinator supplies, yard maintenance tools</i>	\$ 6,500
53.1601	Small equipment supplies	\$ 1,000
53.1620	Small equipment - Furniture <i>Replacement-chairs, umbrellas, tables, canopies cash registers</i>	\$ 45,000

## Aquatic Center Expenditure Descriptions

Account #		Amount
53.1701	Safety supplies <i>First Aid, rescue supplies, lifejackets, rescue equip</i>	\$ 1,000
53.1702	Uniforms & replacements	\$ 1,000
53.1715	Chemicals	\$ 17,000
53.1731	Aquatic Center Maintenance Supplies	\$ 7,000
<b>Total</b>		<u>\$ 452,900</u>