BUDGET SUMMARY

		FY16	FY15 ADOPTED
General Fund			
Legislative	**51100**	342,321	305,723
Executive	**51300**	307,015	311,263
Finance	**51510**	940,388	843,857
Information Technology	**51535**	196,822	173,958
Human Resources	**51540**	147,040	142,202
General Governmental Buildings	**51565**	163,266	156,671
Municipal Court	**52650**	168,032	180,665
Police Department	**53210**	2,417,339	2,386,719
Fire Department	**53510**	2,795,736	1,721,698
Public Works	**54100**	1,429,611	1,286,900
Highways & Streets	**54210**	375,000	325,000
Cemetery	**54950**	89,223	73,293
Senior Center	**55520**	133,642	127,494
Parks	**56210**	66,420	75,320
Library	**56510**	317,624	312,613
Building Department	**57210**	118,161	113,690
Planning & Zoning Department	**57410**	180,063	192,655
Code Enforcement	**57450**	58,685	55,190
Economic Development	**57520**	111,560	87,314
Airport	**57563**	6,000	6,000
Special Facilities	**57565**	31,457	27,530
		10,395,405	8,905,755
Tourism			
Tourism Expenditures	**275-57540**	179,309	163,690
Water & Sewer			
Sewer Expenditures	**505-54310**	2,809,644	2,037,102
Water Expenditures	**505-54410**	1,680,526	1,371,512
Debt Service	**505-58000**	4,422,328	4,382,044
		8,912,498	7,790,658
Solid Waste			
Solid Waste Expenditures	**540-54520**	1,035,675	1,019,691
Multiple Grants	**251**	10,000	10,000
SPLOST VI	**320**	3,300,000	3,700,000
SPLOST VII	**320**	2,300,000	2,410,000
LMIG	**333**	300,082	300,082
Aquatic Center	**555**	391,600	386,200
Total All Budgets		26,824,569	24,686,076

General Fund Revenues

	Account #	Actual FY2014	Adopted Budget FY2015	Department Requested FY2016	City Manager Recommended FY2016	Mayor & Council Approved FY2016
Property Taxes						
Real Property-Current Year	31.1100	2,536,290	2,490,000	2,450,000	2,644,970	
Overpayments/Adjust Taxes	31.1190	88	0	0	0	
2012 & Prior Years Property Tax Collection	31.1208	0	90,000	100,000	175,000	
		2,536,378	**2,580,000**	**2,550,000**	**2,819,970**	**0**
Personal Property Taxes						
Motor Vehicle	31.1310	583,046	375,000	450,000	460,000	
Mobile Home	31.1320	5,122	6,675	5,200	5,200	
Railroad Tax	31.1391	4,973	2,475	2,500	2,500	
		593,141	**384,150**	**457,700**	**467,700**	**0**
Real Estate Transfer Tax						
Real Estate Transfer Tax	31.1600	11,847	9,000	15,000	15,000	
Recording Intangible Tax	31.1610	39,951	50,250	50,000	50,000	
		51,798	**59,250**	**65,000**	**65,000**	**0**
Franchise Taxes						
Georgia Power	31.1710	657,469	655,000	705,000	695,000	
Okefenokee Electric	31.1711	48,737	49,000	55,000	55,000	
Gas Franchise	31.1730	19,716	19,000	25,000	25,000	
Cable TV Franchise	31.1750	111,883	112,000	110,000	110,000	
Telephone Franchise	31.1760	67,512	60,000	75,000	75,000	
		905,317	**895,000**	**970,000**	**960,000**	**0**

General Fund Revenues

	Account #	Actual FY2014	Adopted Budget FY2015	Department Requested FY2016	City Manager Recommended FY2016	Mayor & Council Approved FY2016
Sales & Use Taxes						
Local Option Sales and Use	31.3100	1,907,852	1,925,000	1,975,000	1,925,000	
Alcoholic Beverage Excise	31.4200	226,071	215,000	230,000	230,000	
Insurance Premiums	31.6200	883,169	884,000	920,000	920,000	
Financial Institutions	31.6300	37,225	37,250	37,250	37,250	
		3,054,317	**3,061,250**	**3,162,250**	**3,112,250**	**0**
Penalties & Interest						
Penalty and Interest on Delinquent Taxes	31.9100	116,916	90,000	115,000	115,000	
GTS Collection Fees	31.9900	0	0	10,000	10,000	
		116,916	**90,000**	**125,000**	**125,000**	**0**
Licenses and Permits						
Beer & Wine License	32.1100	80,804	90,000	85,000	85,000	
General Business License	32.1200	122,193	125,000	120,000	120,000	
Business License Insurance	32.1220	21,746	22,000	23,000	23,000	
Building Permits	32.2100	105,452	100,000	110,000	110,000	
Zoning Fees	32.2210	5,308	4,500	6,000	6,000	
Land Disturbing Fees	32.2211	0	500	0	0	
Sign Permits	32.2230	2,170	2,000	2,000	2,000	
		337,673	**344,000**	**346,000**	**346,000**	**0**
Regulatory Fees						
Plan Review Fees	32.3910	23,023	25,000	25,000	25,000	
		23,023	**25,000**	**25,000**	**25,000**	**0**
Charges for Services						
Copies Sold - Admin	34.1700	11,222	10,000	12,000	12,000	
Copies Sold - Police Dept	34.1705	4,931	5,000	5,000	5,000	

General Fund Revenues

	Account #	Actual FY2014	Adopted Budget FY2015	Department Requested FY2016	City Manager Recommended FY2016	Mayor & Council Approved FY2016
Copies Sold - Library	34.1710	3,963	4,000	4,000	4,000	
Copies Sold - Planning & Building	34.1715	257	400	150	150	
Qualifying Fees	34.1910	3,384	2,700	0	0	
Special Fire Hazmat Services	34.2200	2,484	0	500	500	
NSF Fees	34.4212	0	120	120	120	
		26,241	**22,220**	**21,770**	**21,770**	**0**
Culture & Recreation						
Retail Sales - Orange Hall	34.7200	21	50	50	50	
Tours - Orange Hall	34.7205	6,373	8,000	8,000	8,000	
Program Income - Senior Center	34.7500	6,203	6,200	6,200	6,200	
		12,597	**14,250**	**14,250**	**14,250**	**0**
Other Charges for Services						
Cemetery Fees	34.9100	43,117	40,000	35,000	35,000	
Administrative Fees - Tourism	34.9900	3,600	3,600	3,600	3,600	
Administrative Fees - SPLOST	34.9910	7,400	6,000	6,000	6,000	
		54,117	**49,600**	**44,600**	**44,600**	**0**
Fines & Forfeitures						
Court Fines Base	35.1170	223,980	225,000	200,000	200,000	
Court Fines Fees	35.1171	77,577	65,000	52,900	52,900	
Court Fines - DUI Victims	35.1172	2,015	3,000	1,500	1,500	
Brain & Spinal Fund	35.1178	3,291	3,000	1,500	1,500	
Probation Fees	35.1179	1,295	1,000	1,500	1,500	
Traffic Citation Fees	35.1180	9,016	9,000	7,500	7,500	
Library Fines/Collections	35.1300	6,124	5,200	5,000	5,000	
Penalty/Late Charge - Police	35.1400	3,200	5,000	750	750	

General Fund Revenues

	Account #	Actual FY2014	Adopted Budget FY2015	Department Requested FY2016	City Manager Recommended FY2016	Mayor & Council Approved FY2016
Court Contempt Fees	35.1402	4,975	4,000	3,500	3,500	
		331,473	**320,200**	**274,150**	**274,150**	**0**
Investment Income						
Interest Earned	36.1000	8,266	5,500	7,000	7,000	
		8,266	**5,500**	**7,000**	**7,000**	**0**
Contributions & Donations						
Orange Hall Donations	37.2000	131	100	100	100	
History Tour Donations	37.2005	0	0	1,200	1,200	
		131	**100**	**1,300**	**1,300**	**0**
Miscellaneous						
Fund Equity	38.0001	0	570,835	0	488,000	
Rental Income	38.1000	341,833	330,000	330,000	330,000	
Special Events Rental	38.1010	4,985	5,000	7,000	7,000	
Miscellaneous Income	38.9010	45,126	25,000	25,000	26,915	
Shared Services Airport	38.9015	3,703	0	0	0	
Shared Services SPLOST	38.9020	0	25,000	0	0	
Shared Services - Board of Education	30.9028	47,885	44,500	44,500	44,500	
Shared Services - Department of Transportation	38.9031	28,954	16,900	0	0	
Shared Services - Hospital Authority	38.9032	25,000	25,000	30,000	30,000	
		497,486	**1,042,235**	**436,500**	**926,415**	**0**
Interfund Transfers						
Operating Transfer In Multi Grant	39.1200	157,803	10,000	10,000	10,000	
		157,803	**10,000**	**10,000**	**10,000**	**0**

General Fund Revenues

	Account #	Actual FY2014	Adopted Budget FY2015	Department Requested FY2016	City Manager Recommended FY2016	Mayor & Council Approved FY2016
Other Proceeds						
Sale of City Property	39.2200	0	3,000	5,000	5,000	
Loan Proceeds	39.3010	0	0	1,197,000	1,170,000	
		0	**3,000**	**1,202,000**	**1,175,000**	**0**
Total Revenues		**8,706,677**	**8,905,755**	**9,712,520**	**10,395,405**	**0**

Legislative Expenditures

	Account #	Actual FY2014	Adopted Budget FY2015	Department Requested FY2016	City Manager Recommended FY2016	Mayor & Council Approved FY2016
Salaries, Wages and Employee Benefits						
Regular employees	51.1100	52,152	49,206	48,276	48,276	
Legislative salaries	51.1115	64,225	65,400	65,400	65,400	
Overtime	51.1300	3,896	4,000	4,000	4,000	
Group Life Insurance	51.2110	117	117	141	141	
FICA contributions (employer)	51.2200	9,201	9,074	9,003	9,003	
Retirement contributions (employer)	51.2400	5,615	4,708	4,708	4,708	
Workers' compensation	51.2700	295	344	410	410	
		135,501	**132,849**	**131,938**	**131,938**	**0**
Purchased/Contracted Services						
Other purchased services	52.1240	14,875	25,000	0	75,000	
Office equipment maintenance	52.2203	3,943	4,400	4,400	4,400	
Public official liability	52.3150	12,409	13,800	13,800	13,000	
Telephone	52.3210	3,471	3,800	3,700	3,700	
Postage	52.3220	82	400	200	200	
Advertising	52.3300	1,923	1,300	1,900	1,900	
Marketing	52.3310	0	50,000	0	37,000	
Printing and binding	52.3400	172	250	250	250	
Travel	52.3500	8,519	12,000	12,000	12,000	
Dues and fees	52.3600	357	624	600	733	
Education and training	52.3700	5,274	7,000	7,000	7,000	
		51,025	**118,574**	**43,850**	**155,183**	**0**

Legislative Expenditures

	Account #	Actual FY2014	Adopted Budget FY2015	Department Requested FY2016	City Manager Recommended FY2016	Mayor & Council Approved FY2016
Supplies						
Office supplies	53.1110	463	200	200	200	
Computer supplies	53.1120	166	700	700	700	
Copier supplies	53.1130	2,218	900	1,600	1,800	
Miscellaneous supplies	53.1140	954	1,000	1,000	1,000	
Small equipment	53.1600	2,084	1,700	1,700	1,700	
Codification	53.1791	1,029	6,000	6,000	6,000	
Election expense	53.1792	9,883	18,000	18,000	18,000	
		16,797	**28,500**	**29,200**	**29,400**	**0**
Payments to Others						
Camden County Chamber of Commerce	57.2200	764	800	800	800	
Operating Transfers Out to DDA	57.2250	25,000	25,000	25,000	25,000	
		25,764	**25,800**	**25,800**	**25,800**	**0**
Total Expenditures		**229,087**	**305,723**	**230,788**	**342,321**	**0**

Legislative Expenditure Descriptions

Account #			Amount
	Salaries, Wages and Employee Benefits		
51.1100	Regular employees	$	48,276
51.1115	Legislative salaries	$	65,400
51.1300	Overtime	$	4,000
51.2110	Group Life Insurance	$	141
51.2200	FICA contributions (employer) *Salaries and overtime x 7.65%*	$	9,003
51.2400	Retirement contributions (employer)	$	4,708
51.2700	Workers' compensation	$	410
	Purchased/Contracted Services		
52.1240	Other Purchased Services *Master Plan*	$	75,000
52.2203	Office equipment maintenance *IQM2, Shell Scanner, Herrin Copier, and BIS Digital Recorder System*	$	4,400
52.3150	Public official liability insurance *Mayor and Council*	$	13,000
52.3210	Telephone *Mayor, Council, City Clerk, 2 Cell Phones, & DSL*	$	3,700

Legislative Expenditure Descriptions

Account #			Amount
52.3220	Postage	$	200
52.3300	Advertising	$	1,900
	Town Hall Mtgs., Alcohol License, Public Hearings, Legislation, Election, etc.		
52.3310	Marketing	$	37,000
52.3400	Printing and binding	$	250
	Two for one specials on Business Cards		
52.3500	Travel	$	12,000
	Washington, Atlanta Fly-In (Mayor & Pro Tem), Mayor's Day, GMA & Clerk's Certification		
52.3600	Dues and fees	$	733
	SAVE Program Federally Mandated, AETNA, COBRA, GMCFOA & IIMC		
52.3700	Education and training	$	7,000
	Council Trainings/Luncheons, Mayor's Day, GMA & Clerk's Certification		
	Supplies		
53.1110	Office supplies	$	200
	File folders, labels, laser tabs, calendars, binders, post-its, etc.		
53.1120	Computer supplies	$	700
	Printer cartridges, tablet batteries, etc.		

Legislative Expenditure Descriptions

Account #			Amount
53.1130	Copier supplies *Paper and Costs Per Copy*	$	1,800
53.1140	Miscellaneous supplies *Mayor's Motorcade, Water, Public Relations, Name Tags, Batteries, Wipes, Ornaments, etc.*	$	1,000
53.1600	Small equipment *Scanner, Laptop - Mayor, Council & Clerk*	$	1,700
53.1791	Codification *Ordinances*	$	6,000
53.1792	Election Expense	$	18,000
57.2200	Camden County Chamber of Commerce	$	800
57.2250	Operating Transfers Out to DDA *Camden Partnership*	$	25,000
	Total	**$**	**342,321**

Executive Expenditures

	Account #	Actual FY2014	Adopted Budget FY2015	Department Requested FY2016	City Manager Recommended FY2016	Mayor & Council Approved FY2016
Salaries, Wages and Employee Benefits						
Regular employees	51.1100	129,194	144,862	143,624	143,624	
Temporary employees	51.1200	1,508	0	0	0	
Overtime	51.1300	294	700	700	700	
Group Health/Dental	51.2105	12,819	13,550	13,622	15,365	
Health Clinic	51.2107	435	764	768	768	
Group Life Insurance	51.2110	224	234	261	261	
FICA contributions (employer)	51.2200	9,526	11,136	11,041	11,041	
Retirement contributions (employer)	51.2400	12,272	19,009	12,267	12,267	
Tuition reimbursements	51.2500	0	0	1,000	2,000	
Workers' compensation	51.2700	405	723	587	587	
		166,677	**190,978**	**183,870**	**186,613**	**0**
Purchased/Contracted Services						
Legal	52.1220	94,145	100,000	93,260	93,260	
Copier maintenance	52.2202	418	500	1,000	1,083	
Vehicle repairs	52.2223	0	1,000	1,000	1,000	
Telephone	52.3210	2,962	2,600	3,400	3,400	
Postage	52.3220	197	200	150	150	
Advertising	52.3300	3,541	2,000	1,500	1,500	
Printing and binding	52.3400	70	0	0	0	
Travel	52.3500	15,875	3,000	4,000	4,000	
Dues and fees	52.3600	2,946	1,710	4,000	4,034	
Professional subscriptions	52.3610	292	150	150	150	
Education and training	52.3700	1,084	1,500	4,000	4,000	

Executive Expenditures

	Account #	Actual FY2014	Adopted Budget FY2015	Department Requested FY2016	City Manager Recommended FY2016	Mayor & Council Approved FY2016
Other	52.3900	0	100	100	100	
		121,530	**112,760**	**112,560**	**112,677**	**0**
Supplies						
Office supplies	53.1110	163	300	300	300	
Computer supplies	53.1120	499	300	500	500	
Copier supplies	53.1130	347	375	375	375	
Miscellaneous supplies	53.1140	1,800	1,800	1,800	1,800	
Gasoline	53.1270	2,510	3,000	3,000	3,000	
Small equipment	53.1600	2,200	750	750	750	
Vehicle repair supplies	53.1723	304	1,000	1,000	1,000	
		7,823	**7,525**	**7,725**	**7,725**	**0**
Capital Outlay						
Vehilcles	54.2200	**0**	**0**	29,000	0	
		0	**0**	**29,000**	**0**	**0**
Debt Service						
Capital Lease - Principal - Vehicles	58.1207	0	0	5,112	0	
Capital Lease - Interest - Vehicles	58.2207	0	0	319	0	
		0	**0**	**5,431**	**0**	**0**
Total Expenditures		**296,030**	**311,263**	**338,586**	**307,015**	**0**

Executive Expenditure Descriptions

Account #			Amount
	Salaries, Wages and Employee Benefits		
51.1100	Regular employees *City Manager & Executive Assistant*	$	143,624
51.1300	Overtime	$	700
51.2105	Group Health/Dental	$	15,365
51.2107	Health Clinic	$	768
51.2110	Group Life Insurance	$	261
51.2200	FICA contributions (employer) *Salaries and overtime x 7.65%*	$	11,041
51.2400	Retirement contributions (employer)	$	12,267
51.2500	Tuition reimbursements	$	2,000
51.2700	Workers' Compensation	$	587
	Purchased/Contracted Services		
52.1220	Legal	$	93,260
52.2202	Copier maintenance *1/3rd of Copier Lease & Maintenance*	$	1,083

Executive Expenditure Descriptions

Account #			Amount
52.2223	Vehicle Repairs	$	1,000
52.3210	Telephone	$	3,400
52.3220	Postage	$	150
52.3300	Advertising	$	1,500
52.3500	Travel *Meals/Gas*	$	4,000
52.3600	Dues and fees *EAP, Cobra, TASC, ICMA, Local Organizations*	$	4,034
52.3610	Professional subscriptions	$	150
52.3700	Education and training *GMA, Others*	$	4,000
52.3900	Other	$	100
	Supplies		
53.1110	Office supplies	$	300
53.1120	Computer supplies	$	500

Executive Expenditure Descriptions

Account #			Amount
53.1130	Copier supplies	$	375
53.1140	Miscellaneous supplies	$	1,800
53.1270	Gasoline	$	3,000
53.1600	Small equipment	$	750
53.1723	Vehicle repair supplies	$	1,000
	Total	**$**	**307,015**

Finance Expenditures

	Account #	Actual FY2014	Adopted Budget FY2015	Department Requested FY2016	City Manager Recommended FY2016	Mayor & Council Approved FY2016
Salaries, Wages and Employee Benefits						
Regular employees	51.1100	101,642	103,923	97,960	97,960	
Overtime	51.1300	2,899	3,600	3,600	3,600	
Group Health/Dental	51.2105	50,098	52,324	52,465	59,188	
Health Clinic	51.2107	6,805	7,634	2,764	2,764	
Group Life Insurance	51.2110	421	422	508	508	
FICA contributions (employer)	51.2200	7,157	8,226	7,770	7,770	
Retirement contribution (employer)	51.2400	22,946	25,103	25,000	25,000	
Tuition reimbursements	51.2500	2,000	3,000	2,000	2,000	
Unemployment insurance	51.2600	323	350	350	350	
Workers' Compensation	51.2700	861	1,174	519	519	
		195,152	**205,756**	**192,936**	**199,659**	**0**
Purchased/Contracted Services						
Audit	52.1210	9,250	12,000	12,000	12,000	
Computer maintenance	52.2201	20,658	23,000	24,000	24,000	
Copier maintenance	52.2202	4,521	10,000	6,500	6,500	
Office equipment maintenance	52.2203	1,540	1,900	2,000	1,900	
Alarm system maintenance	52.2205	490	560	560	560	
Telephone	52.3210	6,395	6,500	6,700	6,700	
Postage	52.3220	2,032	1,500	2,100	2,100	
Advertising	52.3300	1,856	2,700	2,700	2,700	
Travel	52.3500	2,352	2,400	2,500	2,500	
Dues and fees	52.3600	2,302	3,268	3,500	3,667	
Professional subscriptions	52.3610	205	210	250	210	

Finance Expenditures

	Account #	Actual FY2014	Adopted Budget FY2015	Department Requested FY2016	City Manager Recommended FY2016	Mayor & Council Approved FY2016
CRC Dues	52.3620	17,121	17,121	22,300	22,300	
GMA Dues	52.3630	5,795	6,000	6,000	6,000	
Bank fees	52.3680	0	50	50	50	
Education and training	52.3700	3,011	2,700	3,750	3,750	
		77,528	**89,909**	**94,910**	**94,937**	**0**
Supplies						
Office supplies	53.1110	589	800	600	600	
Computer supplies	53.1120	3,334	3,700	3,500	3,500	
Copier supplies	53.1130	2,675	3,000	3,000	3,500	
Miscellaneous supplies	53.1140	5,246	6,000	6,000	3,500	
Small equipment	53.1600	1,711	2,000	2,500	2,000	
Tax administration	53.1790	23,263	19,000	30,000	30,000	
		36,818	**34,500**	**45,600**	**43,100**	**0**
Other Costs						
Camden House	57.2300	10,000	10,000	10,000	10,000	
PSA Funding	57.2500	451,692	451,692	451,692	451,692	
		461,692	**461,692**	**461,692**	**461,692**	**0**
Contingencies						
Contingencies	57.9100	0	25,000	110,840	100,000	
		0	**25,000**	**110,840**	**100,000**	**0**

Finance Expenditures

	Account #	Actual FY2014	Adopted Budget FY2015	Department Requested FY2016	City Manager Recommended FY2016	Mayor & Council Approved FY2016
Operating Transfers						
Operating transfer out to Tourism	61.1015	27,000	27,000	12,000	41,000	
Operating transfer out to Aquatic Center	61.1050	20,148	0	0	0	
		47,148	**27,000**	**12,000**	**41,000**	**0**
Total Expenditures		**818,338**	**843,857**	**917,978**	**940,388**	**0**

Finance Expenditure Descriptions

Account #			Amount
	Salaries, Wages and Employee Benefits		
51.1100	Regular employees	$	97,960
51.1300	Overtime	$	3,600
51.2105	Group Health/Dental Insurance	$	59,188
51.2107	Health Clinic	$	2,764
51.2110	Group Life Insurance	$	508
51.2200	FICA contributions (employer) *Salaries and wages x 7.65%*	$	7,770
51.2400	Retirement Contribution Employer *GMA Retirement Plan $20,000 and VALIC*	$	25,000
51.2500	Tuition reimbursements	$	2,000
51.2600	Unemployment insurance	$	350
51.2700	Workers' Compensation	$	519
	Purchased/Contracted Services		
52.1210	Audit	$	12,000

Finance Expenditure Descriptions

Account #			Amount
52.2201	Computer maintenance	$	24,000
52.2202	Copier maintenance *Copier lease*	$	6,500
52.2203	Office equipment maintenance	$	1,900
52.2205	Alarm system maintenance	$	560
52.3210	Telephone *Includes long distance, cell phone and internet services*	$	6,700
52.3220	Postage	$	2,100
52.3300	Advertising *Public Hearings - Budget & Millage*	$	2,700
52.3500	Travel *Finance Level I & II, GGFOA, Incode* *Accounting/Purchasing re-certification*	$	2,500
52.3600	Dues and fees *GGFOA Dues, COBRA, TASC, EAP* *Budget & Financial Award Submission*	$	3,667

Finance Expenditure Descriptions

Account #			Amount
52.3610	Professional subscriptions *Card Services - Public Records*	$	210
52.3620	CGRDC Dues	$	22,300
52.3630	GMA Dues	$	6,000
52.3680	Bank fees	$	50
52.3700	Education and training *Finance Level I & II, GGFOA, Incode, Court*	$	3,750
	Supplies		
53.1110	Office supplies	$	600
53.1120	Computer supplies	$	3,500
53.1130	Copier supplies	$	3,500
53.1140	Miscellaneous supplies	$	3,500
53.1600	Small equipment *Computers/Scanners/Monitors/Chairs*	$	2,000
53.1790	Tax administration *Contract for GTS - Revenue to offset cost*	$	30,000

Finance Expenditure Descriptions

Account #			Amount
	Other Costs		
57.2300	Camden House	$	10,000
57.2500	PSA Funding	$	451,692
	Contingencies		
57.9100	Contingencies	$	100,000
	General Fund, Merit Increase		
	Operating Transfers		
61.1015	Operating Transfer Out - Tourism	$	41,000
	$10,000 Fireworks, $2,000 Starry Nights		
	$10,000 Billboard, $19,000 Visitor Guide		
	\		
	Total	**$**	**940,388**

Information Technology Expenditures

	Account #	Actual FY2014	Adopted Budget FY2015	Department Requested FY2016	City Manager Recommended FY2016	Mayor & Council Approved FY2016
Salaries, Wages and Employee Benefits						
Regular employees	51.1100	103,382	102,972	101,670	101,670	
Overtime	51.1300	157	300	300	300	
Group Health/Dental	51.2105	21,975	21,976	22,029	24,916	
Health Clinic	51.2107	1,361	1,527	1,536	1,536	
Group Life Insurance	51.2110	234	234	282	282	
FICA contributions (employer)	51.2200	7,578	7,901	7,801	7,801	
Retirement contributions (employer)	51.2400	4,406	4,193	4,079	4,079	
Workers' compensation	51.2700	195	307	366	366	
		139,288	**139,410**	**138,063**	**140,950**	**0**
Purchased/Contracted Services						
Computer maintenance	52.2201	17,330	16,925	95,623	37,023	
Telephone	52.3210	2,884	3,000	3,500	3,500	
Travel	52.3500	1,494	1,900	1,800	1,800	
Dues and fees	52.3600	102	123	415	449	
Professional subscriptions	52.3610	0	250	500	500	
Education and training	52.3700	1,895	1,550	6,300	1,300	
		23,705	**23,748**	**108,138**	**44,572**	**0**
Supplies						
Office supplies	53.1110	129	1,650	1,650	1,000	
Computer supplies	53.1120	1,293	1,000	1,000	1,500	
Miscellaneous supplies	53.1140	523	700	700	500	
Gasoline	53.1270	0	400	600	600	
Small equipment	53.1600	3,083	3,700	24,200	4,200	

Information Technology Expenditures

	Account #	Actual FY2014	Adopted Budget FY2015	Department Requested FY2016	City Manager Recommended FY2016	Mayor & Council Approved FY2016
Small equipment - Computer	53.1610	1,900	1,850	2,000	2,000	
Vehicle Repair Supplies	53.1723	0	1,500	1,500	1,500	
		6,928	**10,800**	**31,650**	**11,300**	**0**
Total Expenditures		**169,921**	**173,958**	**277,851**	**196,822**	**0**

Information Technology Expenditure Descriptions

Account #			Amount
	Salaries, Wages and Employee Benefits		
51.1100	Regular employees	$	101,670
51.1300	Overtime	$	300
51.2105	Group Health/Dental	$	24,916
51.2107	Health Clinic	$	1,536
51.2110	Group Life Insurance	$	282
51.2200	FICA contributions (employer) *Salaries and wages x 7.65%*	$	7,801
51.2400	Retirement contributions (employer)	$	4,079
51.2700	Workers' Compensation	$	366
	Purchased/Contracted Services		
52.2201	Computer Maintenance *Website - $2,400* *Client Endpoint Security - $1,500* *Exchange Mailbox Security - $2,500* *Cisco Renewal - $1,200* *Copier Maintenance - See Planning/Building* *.GOV Domain Name and SSL Cert - $200* *Remote Access Support Software - $675* *Survey/Customer Metrics - $300* *WebEx Conference Bridge - $660*	$	37,023

Information Technology Expenditure Descriptions

Account #			Amount
	Business Continuity Management (Thinkguard) - $26,388		
	**Comcast Internet service Waterfront Park - $1,200*		
52.3210	Telephone	$	3,500
52.3500	Travel	$	1,800
52.3600	Dues and fees	$	449
	GMIS - $75		
	TAG - $300		
	COBRA, TASC, EAP - $40		
52.3610	Professional subscriptions	$	500
	Online Technology Subscription - $500		
52.3700	Education and training	$	1,300
	Georgia GMIS - $1,300		
	Supplies		
53.1110	Office supplies	$	1,000
	Black Toner- $400		
	Color Toner Cartridges- $500		
	Cleaning/Pads, Pens, etc./Maint. Items		

Information Technology Expenditure Descriptions

Account #			Amount
53.1120	Computer supplies	$	1,500
53.1140	Miscellaneous supplies	$	500
53.1270	Gasoline	$	600
53.1600	Small Equipment	$	4,200
	Misc. Equipment - $1,200		
	Wireless Access Points - $2,500		
	Post Rack Unit - $500		
53.1610	Small Equipment - computers	$	2,000
	Laptop - $900		
	Thin Client - $600		
	Misc. Parts - $500		
53.1723	Vehicle Repair Supplies	$	1,500
	Total	**$**	**196,822**

Human Resource Expenditures

	Account #	Actual FY2014	Adopted Budget FY2015	Department Requested FY2016	City Manager Recommended FY2016	Mayor & Council Approved FY2016
Salaries, Wages and Employee Benefits						
Regular employees	51.1100	81,344	88,037	86,819	86,819	
Overtime	51.1300	102	0	1,000	800	
Group Health/Dental	51.2105	20,060	30,765	30,844	34,883	
Health Clinic	51.2107	926	1,527	1,536	1,536	
Group Life Insurance	51.2110	117	234	282	282	
FICA contributions (employer)	51.2200	5,655	6,735	6,642	6,642	
Retirement contributions (employer)	51.2400	2,446	3,473	3,473	3,473	
Workers' compensation	51.2700	126	253	313	313	
		110,776	**131,024**	**130,909**	**134,748**	**0**
Purchased/Contracted Services						
Employee testing & physicals	52.1231	120	500	0	0	
Computer maintenance	52.2201	0	100	100	100	
Copier maintenance	52.2202	0	0	0	1,083	
Telephone	52.3210	2,118	2,000	2,300	2,300	
Postage	52.3220	56	30	100	100	
Travel	52.3500	0	750	1,000	1,000	
Dues and fees	52.3600	403	398	575	609	
Professional subscriptions	52.3610	0	200	200	200	
Education and training	52.3700	517	1,500	1,500	1,200	
Other purchased services	52.3900	4,198	4,500	4,500	4,500	
		7,412	**9,978**	**10,275**	**11,092**	**0**
Supplies						

Human Resource Expenditures

	Account #	Actual FY2014	Adopted Budget FY2015	Department Requested FY2016	City Manager Recommended FY2016	Mayor & Council Approved FY2016
Office supplies	53.1110	88	200	200	200	
Computer supplies	53.1120	2,638	500	500	500	
Miscellaneous supplies	53.1140	724	500	500	500	
		3,450	**1,200**	**1,200**	**1,200**	**0**
Total Expenditures		**121,638**	**142,202**	**142,384**	**147,040**	**0**

Human Resource Expenditure Descriptions

Account #			Amount
	Salaries, Wages and Employee Benefits		
51.1100	Regular employees	$	86,819
51.1300	Overtime	$	800
51.2105	Group Health/Dental	$	34,883
51.2107	Health Clinic	$	1,536
51.2110	Group Life Insurance	$	282
51.2200	FICA contributions (employer) *Salaries x 7.65%*	$	6,642
51.2400	Retirement contributions (employer)	$	3,473
51.2700	Workers' Compensation	$	313
	Purchased/Contracted Services		
52.2201	Computer maintenance	$	100
52.2202	Copier maintenance *1/3 of copier lease & maintenance*	$	1,083
52.3210	Telephone	$	2,300
52.3220	Postage	$	100

Human Resource Expenditure Descriptions

Account #			Amount
52.3600	Dues and fees	$	609
	Society for Human Resources, Georgia Local Personnel Association		
52.3500	Travel	$	1,000
	GLGPA Conference, Healthcare Reform		
52.3610	Professional subscriptions	$	200
52.3700	Education and training	$	1,200
	GLGPA Conference, Healthcare Conference		
52.3900	Other	$	4,500
	Employee Appreciation & Employee of the Month/Year		
	Supplies		
53.1110	Office supplies	$	200
53.1120	Computer supplies	$	500
53.1140	Miscellaneous supplies	$	500
	Includes misc. safety supplies for all departments		
	Total	**$**	**147,040**

General Government Building Expenditures

	Account #	Actual FY2014	Adopted Budget FY2015	Department Requested FY2016	City Manager Recommended FY2016	Mayor & Council Approved FY2016
Purchased/Contracted Services						
Custodial	52.2130	20,584	21,051	23,051	23,051	
Building repairs	52.2221	18,275	12,000	14,500	15,265	
Property/Liability Ins	52.3110	45,258	54,400	54,400	52,400	
		84,117	**87,451**	**91,951**	**90,716**	**0**
Supplies						
Water/sewerage	53.1210	5,195	4,320	4,320	4,320	
Electricity	53.1230	41,627	43,900	43,900	43,900	
Building repair supplies	53.1721	19,904	13,000	30,000	18,670	
		66,726	**61,220**	**78,220**	**66,890**	**0**
Capital Outlays						
Site improvements	54.1200	0	8,000	17,000	5,660	
		0	**8,000**	**17,000**	**5,660**	**0**
Total Expenditures		**150,843**	**156,671**	**187,171**	**163,266**	**0**

General Government Buildings Expenditure Descriptions

Account #			Amount
	Purchased/Contracted Services		
52.2130	Custodial	$	23,051
	Public Works/Police Dept/Coast Guard/Planning & Building		
	City Hall/Sr Ctr/Rec Ctr/Orange Hall		
52.2221	Building repairs	$	15,265
	Air conditioning in all buildings (service work)		
	Fire extinguisher service for all buildings		
	Telephone line repairs		
	Miscellaneous unpredicted repairs		
	ReKey City Hall ($2,500)		
	Termite Bond ($765)		
52.3110	Property/Liability Insurance	$	52,400
	Supplies		
53.1210	Water/Sewerage	$	4,320
	Public Works (85%)		
53.1230	Electricity	$	43,900
	All public works buildings		
53.1721	Building repair supplies - All City buildings	$	18,670
	Electrical repairs		
	HVAC repairs		
	Plumbing repairs		

General Government Buildings Expenditure Descriptions

Account #				Amount
	Misc. lumber and painting			
	Lock & latch, & misc. hardware sets for all buildings			
	Miscellaneous unpredicted repair supplies			
	LED lights for Public Works ($5,670)			
54.1200	Site Improvements		$	5,660
	Reinsulate Public Works Garage ($5,660)			
		Total	**$**	**163,266**

Municipal Court Expenditures

	Account #	Actual FY2014	Adopted Budget FY2015	Department Requested FY2016	City Manager Recommended FY2016	Mayor & Council Approved FY2016
Salaries, Wages and Employee Benefits						
Judge	51.1105	12,000	18,000	18,000	24,000	
Court Clerks	51.1110	36,477	36,920	36,920	36,920	
Overtime	51.1310	381	500	500	500	
Group Health/Dental	51.2105	166	166	180	189	
Group Life Insurance	51.2110	117	117	141	141	
FICA contributions (employer)	51.2200	2,589	2,863	2,863	2,863	
Retirement contribution (employer)	51.2400	1,669	2,605	2,619	2,619	
Workers' Compensation	51.2700	97	109	133	133	
		53,496	**61,280**	**61,356**	**67,365**	**0**
Purchased/Contracted Services						
Other professional services	52.1240	10,524	10,000	10,500	10,000	
Equipment maintenance	52.2203	1,009	1,023	1,550	1,550	
Telephone	52.3210	1,202	1,300	1,300	1,300	
Postage	52.3220	142	200	200	200	
Travel	52.3500	2,822	2,500	3,000	3,000	
Dues & fees	52.3600	310	1,012	700	517	
Bank fees	52.3680	1,378	2,500	2,800	2,800	
Education and training	52.3700	870	1,500	1,500	1,500	
		18,257	**20,035**	**21,550**	**20,867**	**0**
Supplies						
Copier supplies	53.1130	180	500	500	400	
Miscellaneous supplies	53.1140	391	500	500	500	
Small equipment	53.1600	821	1,000	1,000	1,000	
		1,392	**2,000**	**2,000**	**1,900**	**0**

Municipal Court Expenditures

	Account #	Actual FY2014	Adopted Budget FY2015	Department Requested FY2016	City Manager Recommended FY2016	Mayor & Council Approved FY2016
Other Costs						
Court Ware Fee	57.3170	8,672	10,000	7,500	7,500	
DATE	57.3171	5,375	4,600	4,400	4,400	
DETF - GSCCCA	57.3172	4,377	5,000	3,000	3,000	
County jail fund	57.3173	19,832	15,000	13,000	13,000	
Local victims fund	57.3174	9,891	7,300	7,000	7,000	
DUI victims fund	57.3175	296	2,500	1,500	1,500	
POPT Police training fund	57.3176	41,555	40,000	30,000	30,000	
Police Officers A&B fund	57.3177	11,665	9,000	8,500	8,500	
Brain & spinal injury fund	57.3178	664	3,200	1,500	1,500	
Probation fee	57.3179	824	750	1,500	1,500	
		103,151	**97,350**	**77,900**	**77,900**	**0**
Total Expenditures		**176,296**	**180,665**	**162,806**	**168,032**	**0**

Municipal Court Expenditure Descriptions

Account #			Amount
	Salaries, Wages and Employee Benefits		
51.1105	Municipal Judge	$	24,000
51.1110	Court clerks *(1) Full-time*	$	36,920
51.1310	Court overtime	$	500
51.2105	Group Health/Dental Insurance	$	189
51.2110	Group Life Insurance	$	141
51.2200	FICA contributions (employer) *Salaries and overtime x 7.65%*	$	2,863
51.2400	Retirement contribution (employer)	$	2,619
51.2700	Workers' Compensation	$	133
	Purchased/Contracted Services		
52.1240	Other professional services *Court Reporter/Interpreter/Public Defender*	$	10,000
52.2203	Equipment maintenance *Sound Equipment*	$	1,550

Municipal Court Expenditure Descriptions

Account #			Amount
52.3210	Telephone	$	1,300
52.3220	Postage	$	200
52.3500	Travel *Mandatory Training, GCIC*	$	3,000
52.3600	Dues & fees *Bar, GMCCA, GMCCC*	$	517
52.3680	Bank fees	$	2,800
52.3700	Education and training *Judges training, mandatory training for courts, GCIC*	$	1,500
	Supplies		
53.1130	Copier supplies	$	400
53.1140	Miscellaneous supplies *Pens, paper, envelopes, sanitizer, file folders, etc.*	$	500
53.1600	Small Equipment *computer, electronic key pads*	$	1,000
	Other Costs - *Pass-through funds from Court Fines*		
57.3170	Court Ware Fee	$	7,500

Municipal Court Expenditure Descriptions

Account #			Amount
57.3171	DATE	$	4,400
57.3172	DETF - GSCCCA	$	3,000
57.3173	County Jail fund	$	13,000
57.3174	Local victims fund	$	7,000
57.3175	DUI victims fund	$	1,500
57.3176	POPT Police training fund	$	30,000
57.3177	Police Officers A&B fund	$	8,500
57.3178	Brain & spinal injury fund	$	1,500
57.3179	Probation fees	$	1,500
	Total	**$**	**168,032**

Police Department Expenditures

	Account #	Actual FY2014	Adopted Budget FY2015	Department Requested FY2016	City Manager Recommended FY2016	Mayor & Council Approved FY2016
Salaries, Wages and Employee Benefits						
Regular employees	51.1100	1,215,518	1,334,384	1,297,941	1,297,941	
Overtime - Regular employees	51.1300	47,169	65,000	65,000	65,000	
Group Health/Dental	51.2105	231,314	330,908	288,288	325,863	
Health Clinic	51.2107	14,005	22,900	19,193	19,193	
Group Life Insurance	51.2110	3,412	4,095	4,090	4,090	
FICA contributions (employer)	51.2200	92,801	107,302	104,514	104,514	
Retirement contribution (employer)	51.2400	61,322	83,960	72,834	72,834	
Tuition Reimbursement	51.2500	0	0	3,000	3,000	
Unemployment insurance	51.2600	0	4,500	0	0	
Workers' compensation	51.2700	37,838	47,220	68,333	68,333	
Clothing allowance	51.2930	2,750	3,250	2,750	2,750	
		1,706,129	**2,003,519**	**1,925,943**	**1,963,518**	**0**
Purchased/Contracted Services						
Medical	52.1230	24,869	25,000	26,500	25,000	
Computer maintenance	52.2201	3,953	0	1,112	1,112	
Copier maintenance	52.2202	2,742	3,500	10,000	6,000	
Alarm system maintenance	52.2205	510	800	1,800	1,800	
Small equipment repairs	52.2216	541	980	850	850	
Radio & electronics repairs	52.2220	3,841	10,000	10,000	7,500	
Building repairs	52.2221	2,133	6,000	19,500	10,000	
Vehicle repairs	52.2223	16,975	15,000	15,000	14,000	
Property/Liability Insurance	52.3110	38,489	32,846	32,846	30,000	
Telephone	52.3210	20,249	20,822	21,384	21,000	

Police Department Expenditures

	Account #	Actual FY2014	Adopted Budget FY2015	Department Requested FY2016	City Manager Recommended FY2016	Mayor & Council Approved FY2016
Computer links	52.3211	1,448	1,120	1,120	1,120	
Postage	52.3220	501	500	500	500	
Printing & binding	52.3400	378	500	500	500	
Travel	52.3500	6,442	26,583	29,743	29,743	
Dues and fees	52.3600	1,566	2,240	2,594	3,257	
Education and training	52.3700	5,015	2,975	5,560	5,560	
		129,652	**148,866**	**179,009**	**157,942**	**0**
Supplies						
Office supplies	53.1110	1,053	1,500	1,300	1,300	
Computer supplies	53.1120	2,657	3,500	3,500	3,500	
Copier supplies	53.1130	1,251	2,000	1,500	1,500	
Miscellaneous supplies	53.1140	1,981	2,000	1,500	1,500	
Criminal Investigation supplies	53.1160	2,374	1,397	2,830	2,830	
Water/sewerage	53.1210	2,369	1,500	1,300	1,300	
Electricity	53.1230	44,271	39,000	40,800	40,800	
Street lighting	53.1231	250	240	240	240	
Gasoline	53.1270	106,697	111,075	100,457	95,000	
Books and periodicals	53.1400	3,215	3,245	3,130	3,130	
Small equipment	53.1600	10,040	6,712	19,630	11,000	
Small equipment supplies	53.1601	48	1,500	1,500	1,500	
Small equipment - computers & software	53.1610	5,179	2,100	6,400	4,000	
Safety supplies	53.1701	609	500	750	750	
Uniforms & replacements	53.1702	9,315	17,700	16,450	16,450	
Building repair supplies	53.1721	1,253	2,500	2,000	2,000	

Police Department Expenditures

	Account #	Actual FY2014	Adopted Budget FY2015	Department Requested FY2016	City Manager Recommended FY2016	Mayor & Council Approved FY2016
Vehicle repair supplies	53.1723	24,148	27,500	27,000	25,000	
		216,710	**223,969**	**230,287**	**211,800**	**0**
Capital Outlays						
Vehicles	54.2200	0	0	70,000	70,000	
Equipment	54.2500	17,087	0	0	0	
		17,087	**0**	**70,000**	**70,000**	**0**
Debt Service						
Capital Lease - Principal - Vehicles	58.1207	40,653	10,322	13,253	13,253	
Capital Lease - Interest - Vehicles	58.2207	808	43	826	826	
		41,461	**10,365**	**14,079**	**14,079**	**0**
Total Expenditures		**2,111,039**	**2,386,719**	**2,419,318**	**2,417,339**	**0**

Police Expenditure Descriptions

Account #					Amount
	Salaries, Wages and Employee Benefits				
51.1100	Regular employees			$	1,297,941
	Part-time Officers ($14.50 x 27.5 hrs/week x 52=$20735/yr.x5 officers)	*$*	*103,675*		
51.1300	Overtime			$	65,000
	Courts, Grand Jury, Prelims, ALS hearing, special details, covert ops, special training, disaster response, festivals, filling vacant watch postings and 12-hour shift				
51.2105	Group Health/Dental			$	325,863
51.2107	Health Clinic			$	19,193
51.2110	Group Life insurance			$	4,090
51.2200	FICA contributions (employer)			$	104,514
	Salaries, wages and clothing allowance x 7.65%				
51.2400	Retirement - Employer Contribution			$	72,834
51.2500	Tuition Reimbursement			$	3,000
	Funding for three personnel to participate in the program	*$*	*3,000*		
51.2700	Workers' Compensation			$	68,333
	(2 deductibles @ $2,500 ea. per Finance Department's request)	*$*	*5,000*		
51.2930	Clothing allowance			$	2,750

Police Expenditure Descriptions

Account #					Amount
	Plain-clothes Officers @ $500.00 (5 Detectives)	*$*	*2,500*		
	Property and Evidence Technician @ $250.00	*$*	*250*		
	Purchased/Contracted Services				
52.1230	Medical			$	25,000
	Pre-detention clearances at Camden Medical	*$*	*19,500*		
	K-9 Veterinary Services (Vaccines, checkups, medicines and food)	*$*	*3,000*		
	Contingency Veterinary Services	*$*	*1,000*		
	Psychological Testing - New-Hire Candidates & Fitness for Duty	*$*	*1,500*		
52.2201	Computer Maintenance			$	1,112
	Precise Digital annual service agreement (Interview room DVR)				
52.2202	Copier maintenance			$	6,000
	Service Agreement ($3,500 if we do not lease a new machine)	*$*	*4,000*		
	Lease	*$*	*6,000*		
52.2205	Alarm monitoring			$	1,800
	Monthly monitoring and Fire inspection-PD and Coast Guard	*$*	*720*		
	Contingency to cover repair call charges	*$*	*80*		
	Costs for transitioning to new service provider	*$*	*1,000*		
52.2216	Small equipment repairs			$	850
	Annual certification of narcotics scale/weights (required to use)	*$*	*350*		
	Contingency for unplanned damages	*$*	*500*		
52.2220	Radio & electronics repairs			$	7,500

Police Expenditure Descriptions

Account #					Amount
	Radar calibrations, service calls, based on 5-year average	*$*	*7,500*		
52.2221	Building repairs			$	10,000
	General building maintenance	*$*	*1,000*		
	1 Insurance Deductible	*$*	*5,000*		
	Duct insulation, thermostat sensor & dehumidifier in Supply	*$*	*4,000*		
52.2223	Vehicle repairs			$	14,000
	Any work on vehicles done outside of the City Shop	*$*	*14,000*		
52.3110	Property/Liability insurance			$	30,000
52.3210	Telephone			$	21,000
	TDS VOIP system, long distance & Internet - $1296/month	*$*	*15,552*		
	Verizon Cell Phones -				
	Chief and 3 Lieutenants - smartphones $50/month each	*$*	*1,800*		
	5 standard phones - CID and Watch Commander $40/month each	*$*	*2,400*		
	2 aircards - CID and UPD $38/month each	*$*	*912*		
	Comcast Cable - $28/month	*$*	*336*		
52.3211	Computer links			$	1,120
	LEMS JX (GCIC hosting)	*$*	*120*		
	App Arrest (2-way information sharing application)	*$*	*1,000*		
52.3220	Postage			$	500
	Certified mail, postage on delivered orders, returns, etc.	*$*	*500*		

Police Expenditure Descriptions

Account #					Amount
52.3400	Printing and binding			$	500
	Evidence and Property Custody forms				
52.3500	Travel			$	29,743
	2 slots at the Police Academy - new officers $8,000/ea	*$*	*16,000*		
	Per Diem and Lodging for CID and Patrol Training	*$*	*10,000*		
	Conference Per Diem - SRO, TAC, IAPE, Chief ($46 x 13 days)	*$*	*598*		
	Hotel - SRO, TAC, IAPE and Chief's conferences ($135 x 13 days)	*$*	*1,755*		
	GPAC Training - Per Diem - $46 x 15 days	*$*	*690*		
	GPAC Training - Lodging - $70 x 10 nights	*$*	*700*		
52.3600	Dues & fees			$	3,257
	Tax Commissioner/Motor Vehicle Department (CID cars)	*$*	*120*		
	GACP	*$*	*100*		
	POST - Radar Certifications($25 x 32)	*$*	*800*		
	National Tactical Officer's Association (NTOA)	*$*	*150*		
	National K-9 Memberships/Certifications	*$*	*210*		
	GPAC dues	*$*	*75*		
	IAPE Dues	*$*	*75*		
	CVSA Dues (3 members @ $45 each)	*$*	*135*		
	TASC/Flex/Cobra/GMA Admin. Fee - per Finance Dept.	*$*	*929*		
52.3700	Education and training			$	5,560
	Conference fees (Chief, IAPE, SRO & TAC)	*$*	*1,000*		
	Tuition for external training, all employees	*$*	*4,250*		
	K-9 Re-certification (Cost for bringing assessors here for testing)	*$*	*310*		

Police Expenditure Descriptions

Account #					Amount
	Supplies				
53.1110	Office supplies			$	1,300
	Note pads, binders, file folders, envelopes, pens/markers, etc.				
53.1120	Computer supplies			$	3,500
	Printer ink, disks, cables, ICOP DVR discs, etc.				
	CID mini DVR tapes, SD media, Flash media, etc.				
53.1130	Copier supplies			$	1,500
	Paper, toner/ink, etc. for 6 different office machines				
53.1140	Miscellaneous supplies			$	1,500
	Water, cleaning supplies, paper towels, etc.				
53.1160	Criminal Investigation supplies			$	2,830
	Undercover operations funds (PEPI)	*$*	*500*		
	Personal Protection - gloves, foot covers, tyvek suits, etc.	*$*	*325*		
	Various boxes, jars, tubes, bags & envelopes-evidence packaging	*$*	*575*		
	Drug Test Kits	*$*	*525*		
	Fingerprint lifting supplies	*$*	*525*		
	Blood/Alcohol test kits	*$*	*120*		
	Sexual assault kits	*$*	*70*		
	Scene preservation supplies - tarps, rope, stakes, etc.	*$*	*190*		
53.1210	Water/Sewerage			$	1,300
53.1230	Electricity			$	40,800

Police Expenditure Descriptions

Account #					Amount
53.1231	Street lighting			$	240
53.1270	Gasoline *(Based on Full Staffing& $3.00/gallon)*			$	95,000
	Patrol Officers				
	Average Miles driven per officer per day =		*100*		
	(18) Estimated individual miles per year (18,000) x 22 Full-Time Officers =		*396,000*		
	Part-Timers - 200 miles per week x52 weeks x 5 positions =		*52,000*		
	Patrol Division Miles =		*448,000*		
	Administrative Personnel				
	(6) 100 Miles/pay period x 8 Officers x 26 pay periods (miles/yr) =		*20,800*		
	Total Departmental Miles =		*468,800*		
	Total Gallons of Fuel (total miles divided by 14 MPG) =		*33,486*		
	Estimated cost for fuel by the gallon =	*$*	*3.00*		
	Total budget need (gallons multiplied by cost/gallon) =	*$*	*100,457*		
53.1400	Books and periodicals			$	3,130
	Ticket books	*$*	*1,200*		
	Ga. Code Books	*$*	*960*		
	CID reference books, updates, professional journals, etc.	*$*	*520*		
	Newspapers	*$*	*450*		
53.1600	Small equipment			$	11,000
	Body Cameras- $600 each x 10 units	*$*	*6,000*		
	Furniture Replacement	*$*	*1,000*		
	3 video cameras & motion sensitive activators; evidence and lobby	*$*	*3,000*		
	Supplies - costruct obstacle course @ shooting range	*$*	*1,000*		

Police Expenditure Descriptions

Account #					Amount
53.1601	Small equipment supplies			$	1,500
	Armorer's supplies - whole department	*$*	*750*		
	Rechargeable batteries, cords, etc.	*$*	*750*		
53.1610	Small equipment - computers & software			$	4,000
	External RAID Storage - 1 for ICAC and 1 for facility cameras	*$*	*1,200*		
	Photograph Printer	*$*	*150*		
	2 Tablets for CID - Microsoft Surface Pro 3 @ $1,200/ea	*$*	*2,400*		
	Replacement Monitors	*$*	*250*		
53.1701	Safety supplies			$	750
	Replacement batteries, marking tape, marking paint, flashlight, ASP baton, restraints, vests, keys, etc.				
53.1702	Uniforms and replacements			$	16,450
	25 sets of uniform items ($300 per officer)	*$*	*7,500*		
	Uniforms for new officers - turnover (5@ $400)	*$*	*2,000*		
	Uniforms for Part-Time Officers - 5 x $150	*$*	*750*		
	Funds for replacement items	*$*	*250*		
	Badges and patches	*$*	*450*		
	Body Armor (10 x $550 per unit)	*$*	*5,500*		
53.1721	Building repair supplies			$	2,000
	Light bulbs, paint, sheetrock repairs, ceiling tiles, etc.				
53.1723	Vehicle repair supplies			$	25,000

Police Expenditure Descriptions

Account #					Amount
	Parts and supplies for work completed at City Shop				
	Capital Outlays				
54.2200	Vehicles			$	70,000
	Two Fully-equipped and marked F-150 Trucks @ $35,000/ea.	$	70,000		
	Debt Service				
58.1207	Capital Lease - Principal			$	13,253
58.2207	Capital Lease - Interest - Vehicles			$	826
		Total		**$**	**2,417,339**

Fire Department Expenditures

	Account #	Actual FY2014	Adopted Budget FY2015	Department Requested FY2016	City Manager Recommended FY2016	Mayor & Council Approved FY2016
Salaries, Wages and Employee Benefits						
Regular employees	51.1100	943,051	907,174	939,387	907,174	
Overtime	51.1300	93,403	107,077	117,323	115,417	
Group Health/Dental	51.2105	214,728	222,328	209,788	236,844	
Health Clinic	51.2107	12,374	14,504	12,283	12,283	
Group Life Insurance	51.2110	3,013	3,042	3,765	3,765	
Group Life Insurance - Volunteer firefighters	51.2115	1,192	1,196	1,196	1,196	
Disability - Volunteer firefighters	51.2155	1,000	1,000	1,000	1,000	
FICA contributions (employer)	51.2200	74,534	77,591	80,838	78,229	
Retirement contribution (employer)	51.2400	52,881	62,313	63,504	63,185	
Workers' Compensation	51.2700	70,366	70,690	32,675	32,675	
Employee awards & picnic	51.2910	151	350	350	350	
		1,466,693	**1,467,265**	**1,462,109**	**1,452,118**	**0**
Purchased/Contracted Services						
Employment physicals & tests	52.1231	7,025	11,375	14,000	7,375	
Equipment testing	52.1340	7,440	11,344	14,252	12,000	
Copier maintenance	52.2202	871	700	700	700	
Radio maintenance	52.2204	4,092	3,857	3,777	3,777	
Generator maintenance	52.2207	3,097	6,000	6,000	6,000	
Small equipment repairs	52.2216	175	706	1,386	1,386	
Building repairs	52.2221	2,186	3,400	34,170	4,170	
Vehicle repairs	52.2223	16,064	14,654	19,654	19,654	
Property/Liability insurance	52.3110	5,603	8,085	8,085	9,355	
Telephone	52.3210	11,161	13,402	16,521	16,521	

Fire Department Expenditures

	Account #	Actual FY2014	Adopted Budget FY2015	Department Requested FY2016	City Manager Recommended FY2016	Mayor & Council Approved FY2016
Postage	52.3220	611	500	500	500	
Advertising	52.3300	0	50	50	150	
Printing and Binding	52.3400	0	0	200	200	
Travel	52.3500	4,569	6,548	8,193	8,193	
Dues and fees	52.3600	1,393	2,186	3,258	3,937	
Professional subscriptions	52.3610	2,114	1,256	1,706	1,706	
Education and training	52.3700	4,896	6,175	6,475	6,475	
		71,297	**90,238**	**138,927**	**102,099**	**0**
Supplies						
Office supplies	53.1110	149	1,000	1,000	1,000	
Computer supplies	53.1120	394	778	1,024	778	
Copier supplies	53.1130	116	360	700	360	
Miscellaneous supplies	53.1140	3,620	3,500	4,442	3,750	
Fire prevention supplies	53.1173	278	1,981	2,181	2,000	
Water/sewerage	53.1210	3,747	4,095	4,095	4,000	
Electricity	53.1230	23,969	25,000	25,000	25,000	
Bottled gas	53.1240	0	117	117	100	
Gasoline	53.1270	28,632	32,375	32,250	32,250	
Books and periodicals	53.1400	123	1,968	1,968	1,968	
Small equipment	53.1600	15,774	11,058	29,285	20,000	
Small equipment supplies	53.1601	2,903	3,885	3,930	3,800	
Small equipment - computers & software	53.1610	2,026	5,928	5,928	3,000	
Small equipment - furniture	53.1620	912	720	1,200	1,200	
Other supplies	53.1700	2,736	2,726	3,497	3,497	

Fire Department Expenditures

	Account #	Actual FY2014	Adopted Budget FY2015	Department Requested FY2016	City Manager Recommended FY2016	Mayor & Council Approved FY2016
Safety supplies	53.1701	10,959	12,953	14,313	14,000	
Uniforms & replacements	53.1702	6,262	9,300	9,300	9,300	
Building repair supplies	53.1721	3,833	2,191	2,191	2,191	
Vehicle repair supplies	53.1723	9,235	9,260	9,260	9,260	
		115,668	**129,195**	**151,681**	**137,454**	**0**
Capital Outlays						
Equipment	54.2500	0	35,000	0	0	
Vehicles	54.2200	0	0	1,025,000	1,025,000	
		0	**35,000**	**1,025,000**	**1,025,000**	**0**
Debt Service						
Capital Lease - Principal - Aerial & Pumper trks	58.1200	0	0	136,722	68,100	
Capital Lease - Interest - Aerial & Pumper trks	58.2200	0	0	0	10,965	
		0	**0**	**136,722**	**79,065**	**0**
Total Expenditures		**1,653,658**	**1,721,698**	**2,914,439**	**2,795,736**	**0**

Fire Department Expenditure Descriptions

Account #			Amount
	Salaries, Wages and Employee Benefits		
51.1100	Regular employees	$	907,174
51.1300	Overtime *Training, meetings, coverage of unfilled positions*	$	115,417
51.2105	Group Health/Dental	$	236,844
51.2107	Health Clinic	$	12,283
51.2110	Group Life Insurance	$	3,765
51.2115	Group Life Insurance - *Volunteer Firefighters*	$	1,196
51.2155	Disability - *Volunteer Firefighters*	$	1,000
51.2200	FICA contributions (employer) *Salaries and wages x 7.65%*	$	78,229
51.2400	Retirement - Employer contribution	$	63,185
51.2700	Workers' Compensation	$	32,675
51.2910	Employee awards & picnic *Volunteer awards*	$	350

Fire Department Expenditure Descriptions

Account #			Amount
	Purchased/Contracted Services		
52.1231	Annual & Pre-employment Physicals/Tests	$	7,375
	Physicals, Hepatitis vaccinations, blood work, treadmill/EKG		
	Tetanus, drug testing, PFT, CBC, PSA, hearing test, chest X-rays		
52.1340	Equipment testing	$	12,000
	Breathing Air Testing		
	Fire Extinguisher Servicing		
	Ladder, Hose & Pump Testing		
	Recalibration of Hazardous Materials equipment		
52.2202	Copier maintenance	$	700
52.2204	Radio maintenance	$	3,777
52.2207	Generator maintenance	$	6,000
52.2216	Small equipment repairs	$	1,386
	Small Engine repair parts, BA parts		
52.2221	Building repairs	$	4,170
52.2223	Vehicle repairs	$	19,654
	Engine maintenance, pump service, volunteer vehicle, tires		
52.3110	Property/Liability insurance	$	9,355

Fire Department Expenditure Descriptions

Account #			Amount
52.3210	Telephone	$	16,521
	VOIP, Includes long distance, cellular, and internet service		
52.3220	Postage	$	500
52.3300	Advertising	$	150
	Job postings and Fire Prevention ads		
52.3400	Printing and Binding	$	200
52.3500	Travel	$	8,193
	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		
52.3600	Dues and fees	$	3,937
	National Fire Protection Association		
	International Association of Fire Chiefs		
	GA Association of Fire Chiefs		
52.3610	Professional subscriptions	$	1,706
	NFPA Code Subscription (cost increase from last year)		
	Tech Support		

Fire Department Expenditure Descriptions

Account #			Amount
52.3700	Education and training	$	6,475
	On-site training		
	Supplies		
53.1110	Office supplies	$	1,000
53.1120	Computer supplies	$	778
53.1130	Copier supplies	$	360
53.1140	Miscellaneous supplies	$	3,750
	Cleaning Supplies, Paper Products		
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	$	32,250
	Fuel for three engines, two aerials, two support vehicles, two Chief Vehicles		
53.1400	Books and periodicals	$	1,968
	National Fire Protection Association Standards		

Fire Department Expenditure Descriptions

Account #			Amount
	Standard Building and Fire Codes		
	International Fire Service Training Association		
53.1600	Small equipment	$	20,000
	Misc. small equipment		
	Hose/nozzle and appliances, ropes		
	Haz Mat equipment, non-sparking tools, gas detectors, suits		
	GEMA DHS Haz Mat Grant = $7,500		
53.1601	Small equipment supplies	$	3,800
	Saw Blades, Misc.		
53.1610	Small equipment - computers & software	$	3,000
	2 Desk Top workstation computers, Laptop replacement		
	FireHouse & Fieldsoft Management Programs		
53.1620	Small equipment - furniture	$	1,200
	Mattresses		
53.1700	Other supplies	$	3,497
	Class A and B Foam, and a Storage Container		
53.1701	Safety supplies	$	14,000
	Nomex hoods, gloves, goggles, latex gloves, vests, boots		
	Turn Out gear, Medical supplies		

Fire Department Expenditure Descriptions

Account #			Amount
53.1702	Uniforms and replacements	$	9,300
	Shirts, pants, shoes, etc		
53.1721	Building repair supplies	$	2,191
	Step ladders, paint brushes, scrapers, paint		
53.1723	Vehicle repair supplies	$	9,260
	Capital Outlay		
54.2200	Vehicles	$	1,025,000
	(1) 1500 GPM Pumper - $375,000		
	(1) 78' 1500 GPM Aerial (Quint) - $650,000		
58.1200	Capital Lease - Principal - Aerial & Pumper trks	$	68,100
58.2200	Capital Lease - Interest - Aerial & Pumper trks	$	10,965
	Total	**$**	**2,795,736**

Public Works Expenditures

	Account #	Actual FY2014	Adopted Budget FY2015	Department Requested FY2016	City Manager Recommended FY2016	Mayor & Council Approved FY2016
Salaries, Wages and Employee Benefits						
Regular employees	51.1100	567,068	619,733	523,000	545,818	
Temporary Employees	51.1200	11,211	0	89,364	89,364	
Overtime	51.1300	22,580	20,000	22,000	20,000	
Group Health/Dental	51.2105	240,316	260,533	251,364	283,630	
Health Clinic	51.2107	13,431	17,557	16,506	16,506	
Group Life Insurance	51.2110	2,733	2,844	3,385	3,385	
FICA contributions (employer)	51.2200	41,947	49,621	41,693	43,439	
Retirement contribution (employer)	51.2400	29,062	34,259	28,712	28,712	
Workers' Compensation	51.2700	57,489	52,636	74,607	74,607	
		985,837	**1,057,183**	**1,050,631**	**1,105,461**	**0**
Purchased/Contracted Services						
Employment physicals & tests	52.1231	900	250	250	700	
Computer maintenance	52.2201	4,503	5,137	6,100	6,100	
Copier maintenance	52.2202	1,404	1,400	1,400	1,400	
Radio maintenance	52.2204	723	500	750	750	
Alarm system maintenance	52.2205	280	240	240	240	
Fuel system maintenance	52.2208	0	500	500	500	
Vehicle repairs	52.2223	15,411	10,000	10,000	10,000	
Rental of equipment and vehicles	52.2320	1,818	1,000	2,000	2,000	
Telephone	52.3210	17,439	20,000	21,500	21,500	
Postage	52.3220	170	250	250	200	
Advertising	52.3300	1,073	500	500	500	
Printing and binding	52.3400	70	100	100	100	

Public Works Expenditures

	Account #	Actual FY2014	Adopted Budget FY2015	Department Requested FY2016	City Manager Recommended FY2016	Mayor & Council Approved FY2016
Travel	52.3500	1,491	1,500	4,550	4,550	
Dues and fees	52.3600	1,486	1,740	1,735	2,183	
Education and training	52.3700	1,475	2,000	2,850	2,850	
		48,243	**45,117**	**52,725**	**53,573**	**0**
Supplies						
Office supplies	53.1110	630	1,250	1,250	1,250	
Computer supplies	53.1120	1,017	1,000	1,000	1,000	
Copier supplies	53.1130	201	150	150	150	
Miscellaneous supplies	53.1140	6,141	6,000	6,000	6,000	
Gasoline	53.1270	79,592	97,500	88,200	79,175	
Small equipment	53.1600	7,843	11,000	19,500	19,500	
Small equipment supplies	53.1601	5,965	7,000	7,000	7,000	
Small equipment - computers & software	53.1610	647	700	900	900	
Safety supplies	53.1701	2,264	5,000	5,000	5,000	
Uniforms & replacements	53.1702	10,202	10,000	10,000	10,000	
Vehicle repair supplies	53.1723	46,197	40,000	40,000	40,000	
		160,699	**179,600**	**179,000**	**169,975**	**0**
Capital Outlays						
Computers and Software	54.2410	0	5,000	0	0	
Vehicles	54.2200	0	0	22,000	22,000	
Equipment	54.2500	6,980	0	105,300	53,000	
		6,980	**5,000**	**127,300**	**75,000**	**0**
Debt Service						
Capital Lease - Principal - Vehicles	58.1207	0	0	24,100	24,100	

Public Works Expenditures

	Account #	Actual FY2014	Adopted Budget FY2015	Department Requested FY2016	City Manager Recommended FY2016	Mayor & Council Approved FY2016
Capital Lease - Interest - Vehicles	58.2207	0	0	1,502	1,502	
		0	**0**	**25,602**	**25,602**	**0**
Total Expenditures		**1,201,759**	**1,286,900**	**1,435,258**	**1,429,611**	**0**

Public Works Expenditure Descriptions

Account #			Amount
	Salaries, Wages and Employee Benefits		
51.1100	Regular employees	$	545,818
	25 Current Full-time employees/1 Part-time employee		
51.1200	Temporary Employees	$	89,364
	2 - Bush Hog Operators @ $16,796 each		
	2 - Laborers (Trash Pickup) @ $13,943 each		
	2 - Laborers (Groundskeepers) @$13,943 each		
51.1300	Overtime	$	20,000
51.2105	Group Health/Dental	$	283,630
51.2107	Health Clinic	$	16,506
51.2110	Group Life Insurance	$	3,385
51.2200	FICA contributions (employer)	$	43,439
	Salaries and overtime x 7.65%		
51.2400	Retirement contributions (employer)	$	28,712
51.2700	Workers' Compensation	$	74,607
	Purchased/Contracted Services		
52.1231	Employment physicals & tests	$	700

Public Works Expenditure Descriptions

Account #			Amount
52.2201	Computer maintenance *Cartegraph, GIS, MODIS*	$	6,100
52.2202	Copier maintenance	$	1,400
52.2204	Radio maintenance *33% of repeater & radio repairs & general repairs*	$	750
52.2205	Alarm system maintenance *(public works facility)*	$	240
52.2208	Fuel system maintenance *Phoenix system*	$	500
52.2223	Vehicle repairs *Transmission repairs* *Unpredicted (heavy equipment repairs)* *Parts washer service* *Rebuild motor*	$	10,000
52.2320	Rental of equipment and vehicles	$	2,000
52.3210	Telephone *Telephone service (includes cell phones)* *DSL 40%, CodeRed Agreement*	$	21,500

Public Works Expenditure Descriptions

Account #			Amount
52.3220	Postage	$	200
52.3300	Advertising	$	500
52.3400	Printing and binding	$	100
52.3500	Travel	$	4,550
	DOT Mandatory training		
	APWA		
	Flagger		
52.3600	Dues & fees	$	2,183
	American Public Works Association Dues ($300)		
	National Safety Council ($395)		
	TASC and COBRA admin fees ($790)		
	Donald C. Stone Designation ($250)		
52.3700	Education and training	$	2,850
	DOT Mandatory training		
	APWA		
	Flagger		
	Supplies		
53.1110	Office supplies	$	1,250

Public Works Expenditure Descriptions

Account #			Amount
53.1120	Computer supplies	$	1,000
53.1130	Copier supplies	$	150
53.1140	Miscellaneous supplies	$	6,000
	Paper products, shovels, rain coats, marking paint, fasteners,		
	paint brushes, flagging tape, bug sprays, weed killers, etc.		
53.1270	Gasoline	$	79,175
	Regular Unleaded @ $3.00/gallon		
	Diesel @ $3.50/gallon		
	Non-ethanol fuel for small equipment @$3.75		
53.1600	Small equipment	$	19,500
	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		
	2-bush hog rotary mower decks at $4250 each		

Public Works Expenditure Descriptions

Account #			Amount
53.1601	Small equipment supplies	$	7,000
	Blades, weed eater string, batteries, etc		
53.1610	Small equipment - computers & software	$	900
	Replace one computer and monitor ($900)		
53.1701	Safety supplies	$	5,000
	Safety glasses, gloves, vests, ear plugs, etc.		
	Hi-Vis Apparel (Per federal regulations)		
53.1702	Uniforms and replacements	$	10,000
	23 employees		
	$50.00 per employee per year (steel-toed shoes)		
	Shop towels, mats, fender covers, jackets, enviro/energy charges		
	prep charges & annual contract inc		
53.1723	Vehicle repair supplies	$	40,000
	Vehicles and equipment		
	Routine maintenance including oil changes		
	Misc. motor replacements		
	Paint & body supplies		
	Shop supplies		
	Blades for bush hog mowers		
	Blades for motor grader & loaders		
	General hydraulic repairs to mowers & equipment		

Public Works Expenditure Descriptions

Account #			Amount
	Tires		
	Street Sweeper brooms		
54.2200	Vehicles	$	22,000
	Replace Unit #607 (Ford F150 Pickup) ($22,000)		
54.2500	Equipment	$	53,000
	Replace Unit #679 (Batwing Tractor) ($53,000)		
	Debt Service		
58.1207	Capital Lease - Principal	$	24,100
58.2207	Capital Lease - Interest - Vehicles	$	1,502
	Total	**$**	**1,429,611**

Highways and Streets

	Account #	Actual FY2014	Adopted Budget FY2015	Department Requested FY2016	City Manager Recommended FY2016	Mayor & Council Approved FY2016
Purchased/Contractred Services						
Engineers/Consultants	52.1310	10,501	0	0	0	
Road Paving & Drainage	52.2224	1,500	0	0	0	
		12,001	**0**	**0**	**0**	**0**
Supplies						
Street lighting	53.1231	316,529	325,000	325,000	325,000	
Road paving and drainage supplies	53.1724	0	0	100,000	50,000	
		316,529	**325,000**	**425,000**	**375,000**	**0**
Total Expenditures		**328,530**	**325,000**	**425,000**	**375,000**	**0**

Highways and Streets Expenditure Descriptions

Account #			Amount
	Supplies		
53.1231	Street Lighting	$	325,000
	Georgia Power - street lights		
	Waterfront Park lighting (not metered)		
	Osborne median lights		
	REA Electric		
	Traffic signals		
	New installations		
53.1724	Road Paving and Drainage	$	50,000
	Cold Patch Asphalt		
	Concrete and Supplies		
	Stone Products - Crush and Run, Limerock, 57 Stone, etc.		
	Storm Drain Pipe		
	Grates, Covers, etc.		
	Signs, Posts and Hardware		
	Total	**$**	**375,000**

Cemetery Expenditures

		Actual	Adopted Budget	Department Requested	City Manager Recommended	Mayor & Council Approved
Salaries, Wages and Employee Benefits	**Account #**	**FY2014**	**FY2015**	**FY2016**	**FY2016**	**FY2016**
Regular Employees	51.1100	6,908	5,377	5,377	18,590	
Group Health/Dental	51.2105	895	1,868	1,868	8,181	
Health Clinic	51.2107	0	77	77	461	
Group Life Insurance	51.2110	0	18	18	18	
FICA Contributions (Employer)	51.2200	554	412	412	1,423	
Retirement Contribution (Employer)	51.2400	496	372	372	903	
Workers' Compensation	51.2700	1,012	89	89	1,767	
		9,865	**8,213**	**8,213**	**31,343**	**0**
Purchased/Contracted Services						
Computer maintenance	52.2201	303	400	400	400	
Small equipment repairs	52.2216	0	100	100	100	
Vehicle repairs	52.2223	0	100	100	100	
Telephone	52.3210	57	0	0	0	
Postage	52.3220	184	150	150	150	
Dues & fees	52.3600	543	600	600	600	
Contract labor	52.3850	39,276	42,000	42,000	37,000	
		40,363	**43,350**	**43,350**	**38,350**	**0**
Supplies						
Miscellaneous supplies	53.1140	1,563	250	250	250	
Water/Sewerage	53.1210	502	600	600	600	
Electricity	53.1230	290	380	380	380	
Gasoline	53.1270	48	100	250	250	
Small equipment	53.1600	0	100	100	100	
Small equipment supplies	53.1601	0	100	250	250	

Cemetery Expenditures

Cemetery work supplies	53.1704	0	100	100	100	
Vehicle repair supplies	53.1723	0	100	100	100	
		2,403	**1,730**	**2,030**	**2,030**	**0**
Operating Transfers						
Operating transfer out - Cemetery Fees	61.1000	20,508	20,000	0	17,500	
		20,508	**20,000**	**0**	**17,500**	**0**
Total Expenditures		**73,139**	**73,293**	**53,593**	**89,223**	**0**

Cemetery Expenditure Descriptions

Account #			Amount
	Salaries, Wages and Employee Benefits		
51.1100	Regular Employees	$	18,590
	Batten hours charged to Cemetery		
51.2105	Group Health/Dental	$	8,181
51.2107	Health Clinic	$	461
51.2110	Group Life Insurance	$	18
51.2200	FICA contributions (employer)	$	1,423
51.2400	Retirement - Employer Contribution	$	903
51.2700	Workers' Compensation	$	1,767
	Purchased/Contracted Services		
52.2201	Computer Maintenance	$	400
	Tyler Technologies - share of Finance Computer Maintenance		
52.2216	Small Equipment Repairs	$	100
52.2223	Vehicle Repairs	$	100
	Vehicle Repair Allowance for Cemetery Vehicle		
52.3220	Postage	$	150

Cemetery Expenditure Descriptions

52.3600	Dues & Fees	$	600
	Recording Cemetery Deeds - $377.00		
	GA Municipal Cemetery Association - $150.00		
	TASC - Administrative Fee for Flexible Spending Accounts - $60.00		
	COBRA - $13.00		
52.3850	Contract Labor	$	37,000
	Contract Services, fencing, kiosk, block wall, trees, stone repair $12,000		
	Labor for groundskeeping $25,000		
	Supplies		
53.1140	Miscellaneous Supplies	$	250
53.1210	Water/Sewerage	$	600
	Cemetery Office; public hose bibs		
53.1230	Electricity	$	380
53.1270	Gasoline	$	250
	Public Works crew in cemetery		
53.1600	Small Equipment	$	100
53.1601	Small Equipment Supplies	$	250
	Public Works crew in cemetery		

Cemetery Expenditure Descriptions

53.1704	Cemetery Work Supplies	$	100
53.1723	Vehicle Repair Supplies	$	100
	Operating Transfers		
61.1000	Operating transfer out - Cemetery Fees	$	17,500
	Total	**$**	**89,223**

Senior Center Expenditures

	Account #	Actual FY2014	Adopted Budget FY2015	Department Requested FY2016	City Manager Recommended FY2016	Mayor & Council Approved FY2016
Salaries, Wages and Employee Benefits						
Regular employees	51.1100	57,208	59,523	59,523	59,523	
Overtime	51.1300	1,218	900	1,500	1,200	
Group Health/Dental Ins	51.2105	15,382	15,383	15,422	17,442	
Health Clinic	51.2107	680	764	768	768	
Group Life Insurance	51.2110	117	117	141	141	
FICA contributions (employer)	51.2200	4,005	4,623	4,623	4,646	
Retirement contribution (employer)	51.2400	1,712	2,387	2,387	2,408	
Workers' Compensation	51.2700	143	181	215	215	
		80,465	**83,878**	**84,579**	**86,343**	**0**
Purchased/Contracted Services						
Alarm system maintenance	52.2205	300	400	400	400	
Vehicle repairs	52.2223	1,003	1,000	1,000	1,000	
Property/Liability insurance	52.3110	320	696	696	696	
Telephone	52.3210	1,519	1,500	1,500	1,500	
Advertising	52.3300	0	300	300	300	
Travel	52.3500	44	300	300	300	
Dues & Fees	52.3600	26	120	120	203	
Education and training	52.3700	140	500	500	500	
		3,352	**4,816**	**4,816**	**4,899**	**0**
Supplies						
Computer supplies	53.1120	0	250	250	250	
Copier supplies	53.1130	34	50	50	50	
Miscellaneous supplies	53.1140	2,750	2,500	2,500	2,500	

Senior Center Expenditures

	Account #	Actual FY2014	Adopted Budget FY2015	Department Requested FY2016	City Manager Recommended FY2016	Mayor & Council Approved FY2016
Water/sewerage	53.1210	683	750	800	800	
Electricity	53.1230	4,060	4,300	4,800	4,800	
Gasoline	53.1270	2,750	3,900	3,900	3,000	
Food	53.1300	24,577	26,000	32,000	30,000	
Small equipment	53.1600	77	1,050	1,050	1,000	
		34,931	**38,800**	**45,350**	**42,400**	**0**
Total Expenditures		**118,748**	**127,494**	**134,745**	**133,642**	**0**

***Grant for Food from H.A. 30,000**

Donations **6,800**

Total Donations 36,800

Senior Center Expenditure Descriptions

Account #			Amount
	Salaries, Wages and Employee Benefits		
51.1100	Regular employees *1 full time / 3 Part-time*	$	59,523
51.1300	Overtime	$	1,200
51.2105	Group Health/Dental	$	17,442
51.2107	Health Clinic	$	768
51.2110	Group Life Insurance	$	141
51.2200	FICA contributions (employer) *Salaries and overtime x 7.65%*	$	4,646
51.2400	Retirement contributions (employer)	$	2,408
51.2700	Workers' Compensation	$	215
	Purchased/Contracted Services		
52.2205	Alarm system maintenance *IDS*	$	400
52.2223	Vehicle repairs *tires, oil changes, front end alignment*	$	1,000

Senior Center Expenditure Descriptions

Account #			Amount
52.3110	Property/Liability Insurance	$	696
52.3210	Telephone	$	1,500
52.3300	Advertising	$	300
52.3500	Travel	$	300
52.3600	Dues & Fees	$	203
52.3700	Education and training	$	500
	Supplies		
53.1120	Computer supplies	$	250
53.1130	Copier supplies	$	50
53.1140	Miscellaneous supplies	$	2,500
53.1210	Water/Sewerage	$	800
53.1230	Electricity	$	4,800
53.1270	Gasoline	$	3,000

Senior Center Expenditure Descriptions

Account #			Amount
53.1300	Food	$	30,000
53.1600	Small equipment *food warmers/carriers*	$	1,000
	Total	**$**	**133,642**

Parks Expenditures

	Account #	Actual FY2014	Adopted Budget FY2015	Department Requested FY2016	City Manager Recommended FY2016	Mayor & Council Approved FY2016
Purchased/Contracted Services						
Building repairs	52.2221	450	300	300	300	
Rental of equipment and vehicles	52.2320	883	1,000	1,000	1,000	
Lab analysis fees	52.3650	0	20	20	20	
		1,333	**1,320**	**1,320**	**1,320**	**0**
Supplies						
Water/sewerage	53.1210	7,915	7,000	7,000	7,000	
Electricity	53.1230	18,074	15,000	18,000	18,000	
Christmas equipment & supplies	53.1703	9,266	10,000	10,000	10,000	
Public grounds maintenance supplies	53.1705	6,720	8,000	13,600	16,600	
Building repair supplies	53.1721	6,562	10,000	10,200	8,500	
		48,537	**50,000**	**58,800**	**60,100**	**0**
Capital Outlay						
Site Improvements	54.1200	0	24,000	15,000	5,000	
		0	**24,000**	**15,000**	**5,000**	**0**
Total Expenditures		**49,870**	**75,320**	**75,120**	**66,420**	**0**

Parks Expenditure Descriptions

Account #			Amount
	Purchased/Contracted Services		
52.2221	Building repairs	$	300
	Waterfront Park (fountain, floating dock,		
	fishing pier, bait shop) pavilion, marshwalk, boatramps		
52.2320	Equipment Rental		1,000
	Port-a-potties Meeting Street		
52.3650	Lab analysis fees	$	20
	Soil samples		
	Supplies		
53.1210	Water/Sewerage	$	7,000
	Waterfront Park, Pavilion, Medians, Meeting St. Boat Ramp, Marshwalk		
53.1230	Electricity	$	18,000
	Christmas lights (pole mount)		
	Pavilion		
	Waterfront park		
	Marshwalk		
	Meeting St. boat ramp		
53.1703	Christmas equipment & supplies	$	10,000
	Christmas Lights and accessories		
	Misc. tape, wire ties, cords, etc.		
	Additional wreaths and candle scrolls		

Parks Expenditure Descriptions

Account #			Amount
53.1705	Public grounds maintenance supplies	$	16,600
	Fertilizers, grass seed, blades, weed eater string, flowers, shrubs, sprinkler heads, etc.		
	Rebuild 5 festival electrical panels ($1,800)		
	Red mulch for the waterfront park ($3,800)		
	St. Marys History Walk Phase ($3,000)		
53.1721	Building repair supplies	$	8,500
	Waterfront park, pavilion, boat ramps, median benches, marshwalk, etc.		
	Maintenance to floating docks		
54.1200	Site Improvements	$	5,000
	Waterfront Bathrooms $5,000		
	Total	**$**	**66,420**

Library Expenditures

	Account #	Actual FY2014	Adopted Budget FY2015	Department Requested FY2016	City Manager Recommended FY2016	Mayor & Council Approved FY2016
Salaries, Wages and Employee Benefits						
Regular employees	51.1100	186,954	186,270	184,392	184,392	
Group Health/Dental	51.2105	26,373	26,373	26,428	29,860	
Health Clinic	51.2107	2,722	3,054	3,071	3,071	
Group Life Insurance	51.2110	468	468	564	564	
FICA contributions (employer)	51.2200	13,809	14,250	14,106	14,106	
Tuition reimbursements	51.2500	0	0	1,000	1,000	
Retirement - contribution (employer)	51.2400	10,401	10,738	10,737	10,737	
Workers' Compensation	51.2700	2,974	542	664	664	
		243,701	**241,695**	**240,962**	**244,394**	**0**
Purchased/Contracted Services						
Computer maintenance	52.2201	3,254	4,000	4,000	4,000	
Copier maintenance	52.2202	1,023	900	1,100	1,100	
Alarm system maintenance	52.2205	900	900	900	900	
Building repairs	52.2221	106	500	500	500	
Telephone	52.3210	5,478	5,500	5,500	5,500	
Postage	52.3220	4,118	4,300	4,300	4,300	
Travel	52.3500	0	200	800	500	
Dues and fees	52.3600	2,815	2,880	2,880	2,980	
Education and training	52.3700	0	700	700	700	
		17,694	**19,880**	**20,680**	**20,480**	**0**
Supplies						
Office supplies	53.1110	400	700	700	700	
Computer supplies	53.1120	1,219	1,000	1,500	1,000	

Library Expenditures

	Account #	Actual FY2014	Adopted Budget FY2015	Department Requested FY2016	City Manager Recommended FY2016	Mayor & Council Approved FY2016
Copier supplies	53.1130	155	250	250	250	
Miscellaneous supplies	53.1140	1,573	1,200	1,600	1,300	
Library unique supplies	53.1145	1,772	2,200	2,200	2,200	
Water/sewerage	53.1210	713	800	800	800	
Electricity	53.1230	21,924	21,500	21,500	21,500	
Books and periodicals	53.1400	7,218	23,155	23,500	23,500	
Building repairs supplies	53.1721	140	233	2,100	1,500	
		35,114	**51,038**	**54,150**	**52,750**	**0**
Total Expenditures		**296,509**	**312,613**	**315,792**	**317,624**	**0**

Library Expenditure Descriptions

Account #			Amount
	Salaries, Wages and Employee Benefits		
51.1100	Regular employees *Regular salaries (4 full-time & 2 Part-time)*	$	184,392
51.2105	Group Health/Dental	$	29,860
51.2107	Health Clinic	$	3,071
51.2110	Group Life Insurance	$	564
51.2200	FICA contributions (employer) *Salaries & wages x 7.65%*	$	14,106
51.2400	Retirement Contribution (employer)	$	10,737
51.2500	Tuition reimbursement	$	1,000
51.2700	Workers' Compensation	$	664
	Purchased/Contracted Services		
52.2201	Computer maintenance *Software/maintenance for 54 computers*	$	4,000
52.2202	Copier maintenance	$	1,100
52.2205	Alarm system maintenance	$	900

Library Expenditure Descriptions

Account #			Amount
	Fire and security system, camera surveillance		
52.2221	Building repairs	$	500
52.3210	Telephone	$	5,500
52.3220	Postage	$	4,300
	Courier fee based on popluation, postage		
52.3500	Travel	$	500
	Staff development		
52.3600	Dues and fees	$	2,980
	Annual Regional Member Fee based on population		
52.3700	Education and training	$	700
	Computer Training		
	Supplies		
53.1110	Office supplies	$	700
	Typing ribbon, pens, pencils, paper products, fasteners, labels, filing materials, markers, etc.		
53.1120	Computer supplies	$	1,000
	Printers, mice, monitors, paper, ink, toner, etc.		

Library Expenditure Descriptions

Account #			Amount
53.1130	Copier supplies *Paper, toner, etc.*	$	250
53.1140	Miscellaneous supplies *Drinking water, cleaning products, etc.*	$	1,300
53.1145	Library unique supplies *Book covering materials, book tape, security strips book bags, craft supplies, materials for children's programs, decorations*	$	2,200
53.1210	Water/Sewerage	$	800
53.1230	Electricity	$	21,500
53.1400	Books and periodicals *Books, subscriptions, audio books, videos, reference materials*	$	23,500
53.1721	Building repairs supplies *Building maintenance* *Interior paint est. from PW $1000* *Lighting for front parking est. from PW $600.00*	$	1,500
	Total	**$**	**317,624**

Building Expenditures

	Account #	Actual FY2014	Adopted Budget FY2015	Department Requested FY2016	City Manager Recommended FY2016	Mayor & Council Approved FY2016
Salaries, Wages and Employee Benefits						
Regular employees	51.1100	57,839	75,414	74,686	74,686	
Overtime	51.1300	0	400	400	400	
Group Health/Dental	51.2105	13,845	11,738	18,726	15,664	
Health Clinic	51.2107	1,361	1,527	1,075	1,075	
Group Life Insurance	51.2110	234	205	240	240	
FICA contributions (employer)	51.2200	4,223	5,745	5,744	5,744	
Retirement Contribution (employer)	51.2400	3,172	4,095	4,095	4,095	
Workers' Compensation	51.2700	1,364	1,519	1,707	1,707	
		82,038	**100,643**	**106,672**	**103,611**	**0**
Purchased/Contracted Services						
Computer maintenance	52.2201	2,100	2,326	2,500	2,500	
Copier maintenance	52.2202	865	1,010	1,010	1,010	
Alarm system maintenance	52.2205	227	195	195	195	
Vehicle repairs	52.2223	508	300	500	500	
Telephone	52.3210	1,885	2,080	2,247	2,247	
Postage	52.3220	7	25	25	25	
Travel	52.3500	994	800	800	800	
Dues and fees	52.3600	15,289	670	670	712	
Professional subscriptions	52.3610	831	320	300	300	
Education and training	52.3700	325	737	737	737	
		23,031	**8,463**	**8,984**	**9,026**	**0**

Building Expenditures

	Account #	Actual FY2014	Adopted Budget FY2015	Department Requested FY2016	City Manager Recommended FY2016	Mayor & Council Approved FY2016
Supplies						
Office supplies	53.1110	28	150	150	150	
Computer supplies	53.1120	51	338	338	338	
Copier supplies	53.1130	264	300	300	300	
Gasoline	53.1270	2,199	2,500	2,500	2,500	
Small Equipment - computers & software	53.1610	647	600	900	600	
Other supplies	53.1700	93	136	136	136	
Vehicle repair supplies	53.1723	275	560	3,500	1,500	
		3,557	**4,584**	**7,824**	**5,524**	**0**
Capital Outlay						
Vehicles	54.2200	**0**	**0**	27,000	0	
		0	**0**	**27,000**	**0**	**0**
Debt Service						
Capital Lease - Principal - Vehicles	58.1207	0	0	5,112	0	
Capital Lease - Interest - Vehicles	58.2207	0	0	319	0	
		0	**0**	**5,431**	**0**	**0**
Total Expenditures		**108,626**	**113,690**	**155,911**	**118,161**	**0**

Building Expenditure Descriptions

Account #			Amount
	Salaries, Wages and Employee Benefits		
51.1100	Regular employees	$	74,686
	50% of Building & Planning Assistant	13,936	
	95% of Building Inspector	35,983	
	30% of Fire Chief	24,767	
	sell of leave		
51.13	Overtime	$	400
51.2105	Group Health/Dental	$	15,664
51.2107	Health Clinic	$	1,075
51.2110	Group Life Insurance	$	240
51.2200	FICA contributions (employer)	$	5,744
	Salaries and Wages x 7.65%		
51.2400	Retirement - Employer Contribution	$	4,095
51.2700	Workers' Compensation	$	1,707
	Purchased/Contracted Services		
52.2201	Computer maintenance	$	2,500
	Fixed annual amount for Shell program (scanning) $1187		
	Fixed annual fee for Incode (software maintenance)$586		
	Allowance for computer repairs - $727		

Building Expenditure Descriptions

Account #			Amount
52.2202	Copier maintenance	$	1,010
	Fixed annual maintenance fee of $594 for KIP (large format copier)		
	Fixed annual maintenance fee for Bizhub copier-Herrin -$150.00		
	Allowance for repairs to copier - $266		
52.2205	Alarm system maintenance	$	195
	Annual fee for IDS Alarm Services		
52.2223	Vehicle repairs	$	500
	Allowance for two vehicles over 90,000 miles -		
52.3210	Telephone	$	2,247
	2 VOIP Lines (1) @ 40.31 & (1) @ 41.82 each per month (82.14)	986	
	Internet 4.90 per month	59	
	Auto Attendent 1.95 per month	23	
	Local Service Detail 23.24 per month	279	
	Cellular Service - Phone 35.00 per month	420	
	Cell card for field use - 40.00 per month	480	

Building Expenditure Descriptions

Account #			Amount
52.3220	Postage		$ 25
52.3500	Travel		$ 800
	BOAG Conference - For CBO required training- $600		
	Training update seminars 3 quarterly one events - $200		
52.3600	Dues and fees		$ 712
	Annual ICC Membership dues- $125	125	
	Annual Coastal GA Inspectors Association dues - $20 x2	40	
	Camden County Home Builders Association - $250	250	
	TASC 60.00 per year per employee (x2)	120	
	Cobra Admin	50	
	EAP	18	
	Other Dues and Fees	67	
52.3610	Professional subscriptions		$ 300
	ICC Complete Code and Commentary Collection- $140		
	*MISC other Codes - $30*6 = $180.00*		
52.3700	Education and training		$ 737
	Required for CBO renewal x2	500	
	On line trainging ICC Courses 79.00 each x 3	237	
	Supplies		
53.1110	Office supplies		$ 150
	Pens/markers/file folders/manila folders/envelopes, etc.		

Building Expenditure Descriptions

Account #			Amount
53.1120	Computer supplies	$	338
	Ink cartridges		
53.1130	Copier supplies	$	300
	3 cases of copy paper - $40ea		
	1 box of 2 rolls for KIP copier - $70.75		
	1 ink cartridge for KIP (1/2 charged to Building of $89)		
	1/2 case of legal paper - $18		
	1/2 case of 11"x17" paper - $26.50		
53.1270	Gasoline	$	2,500
	Based on anticipated Consumption of 750 gallons		
53.1610	Small Equipment - Computers & Software	$	600
	Replacement Desk Top for Building Offical		
53.1700	Other supplies	$	136
	Misc. Hand Tools - $40		
	Step Ladder - $60		
	Culligan Water - $36		
53.1723	Vehicle repair supplies	$	1,500
	Four tires @ $90 Each - $360.00		
	Allowance for older vehicles (90,000 + Miles) - $140		
	Total	**$**	**118,161**

Planning and Zoning Expenditures

	Account #	Actual FY2014	Adopted Budget FY2015	Department Requested FY2016	City Manager Recommended FY2016	Mayor & Council Approved FY2016
Salaries, Wages and Employee Benefits						
Regular employees	51.1100	112,380	110,351	109,693	116,693	
Overtime	51.1300	0	1,232	1,232	1,232	
Group Health/Dental	51.2105	25,732	29,757	18,726	21,179	
Health Clinic	51.2107	1,116	1,527	1,152	1,152	
Group Life Insurance	51.2110	203	234	346	346	
FICA contributions (employer)	51.2200	7,934	8,537	8,486	9,025	
Retirement Contribution (employer)	51.2400	5,894	6,047	6,047	3,430	
Workers' Compensation	51.2700	260	315	404	404	
		153,519	**158,000**	**146,085**	**153,461**	**0**
Purchased/Contracted Services						
Computer maintenance	52.2201	2,099	2,500	3,000	3,000	
Copier maintenance	52.2202	865	1,150	1,150	1,000	
Alarm system maintenance	52.2205	227	195	195	195	
Vehicle repairs	52.2223	297	400	400	400	
Telephone	52.3210	1,805	2,100	2,100	2,100	
Postage	52.3220	744	800	1,200	1,200	
Advertising	52.3300	771	1,200	1,200	1,200	
Printing and binding	52.3400	550	590	590	590	
Travel	52.3500	1,209	500	1,500	1,500	
Dues & Fees	52.3600	478	696	696	730	
Education and training	52.3700	870	800	800	800	
Other purchased services	52.3900	2,615	6,000	6,100	6,100	
		12,530	**16,931**	**18,931**	**18,815**	**0**

Planning and Zoning Expenditures

	Account #	Actual FY2014	Adopted Budget FY2015	Department Requested FY2016	City Manager Recommended FY2016	Mayor & Council Approved FY2016
Supplies						
Office supplies	53.1110	299	400	400	400	
Computer supplies	53.1120	1,275	734	734	734	
Copier supplies	53.1130	267	290	353	353	
Miscellaneous supplies	53.1140	169	800	800	800	
Gasoline	53.1270	1,198	1,000	1,000	1,000	
Small Equipment	53.1600	0	0	2,000	2,000	
Small equipment - computers & software	53.1610	1,642	14,000	2,000	2,000	
Vehicle repair supplies	53.1723	778	500	500	500	
		5,628	**17,724**	**7,787**	**7,787**	**0**
Total Expenditures		**171,677**	**192,655**	**172,803**	**180,063**	**0**

Planning and Zoning Expenditures Descriptions

Account #			Amount
	Salaries, Wages and Employee Benefits		
51.1100	Regular Employees	$	116,693
	Building & Planning Asst. - 50% of salary		
	Planning Director - 100% of salary		
	Assistant Planner - 90% of salary		
51.1300	Overtime	$	1,232
51.2105	Group Health/Dental	$	21,179
51.2107	Health Clinic	$	1,152
51.2110	Group Life Insurance	$	346
51.2200	FICA Contributions (employer)	$	9,025
	Salaries and Wages x 7.65%		
51.2400	Retirement Contribution (employer)	$	3,430
51.2700	Workers' Compensation	$	404
	Purchased/Contracted Services		
52.2201	Computer Maintenance	$	3,000
	Fixed Annual Amount for Shell Program (Scanning) $1200		
	Fixed Annual Fee for Incode (Software Maintenance)$1400		
	Allowance for Computer Repairs - $400		

Planning and Zoning Expenditures Descriptions

Account #			Amount
52.2202	Copier Maintenance	$	1,000
	Fixed Annual Maintenance fee of $594 for KIP (large format copier)		
	Est. maintenance fee for Bizhub copier-Herrin -$300- Fee based on copies made		
	Allowance for KIP copier repairs or parts - $106		
52.2205	Alarm System Maintenance	$	195
	Annual fee for IDS Alarm Services - $195		
52.2223	Vehicle Repairs	$	400
	Allowance for general vehicle maintenance on two older vehicles		
52.3210	Telephone	$	2,100
	TDS - Landlines, DSL, Fax Line, $116 per month		
	Cell Phones - $50 - Planning Director		
52.3220	Postage	$	1,200
	Dilapidated Structures/Occupational Tax Renewals		
	Historic Preservation/Planning Commission/General Correspondence		
52.3300	Advertising	$	1,200
	Public Hearings for Dilapidated Structures/Planning Commission		

Planning and Zoning Expenditures Descriptions

Account #			Amount
52.3400	Printing and Binding	$	590
	Outside printing estimate - $150		
	100 Public Hearing Signs - $440		
52.3500	Travel	$	1,500
	Travel for required training of staff in planning procedures		
52.3500	Dues & Fees	$	730
	TASC - Administrative Fee for Flexibile Spending Accounts - $185.00		
	COBRA - $40		
	ASFPM Renewal - Association of State Floodplain Managers, Inc.$300		
52.3700	Education and Training	$	800
	Travel for required training of staff in planning procedures		
52.3900	Other Purchased Services	$	6,100
	One-Third of the Digital Recording Contract - $1300 (Minute Traq)		
	Removal of dilapidated structures - $5,000		
	Supplies		
53.1110	Office Supplies	$	400
	Pens/markers/file folders/manila folders/envelopes, etc.		

Planning and Zoning Expenditures Descriptions

Account #			Amount
53.1120	Computer Supplies	$	734
	Ink Cartridge - 1 @ 74		
	Ink Cartridges- 6 @ $68 ($408)		
	Ink Cartridges - 6 @ $42 ($252)		
53.1130	Copier Supplies	$	353
	4 Cases of Copy Paper - $150.00		
	2 Boxes of 2 Rolls for KIP Copier - (1/2 Charged to Planning of $80.00)		
	1 Ink Cartridge for KIP (1/2 Charged to Planning of $85)		
	3 Reams of Legal Paper - $18		
	2 Reams of 11"x17" Paper - $20.00		
53.1140	Miscellaneous Supplies	$	800
	Budget for (10) Property Liens @ $40 each ($400)		
	Miscellaneous Items Not Budgeted For - $400		
53.1270	Gasoline	$	1,000
53.1600	Small Equipment	$	2,000
	Office Furniture/Equipment for Community Development Director		
53.1610	Small Equipment - Computers and Software	$	2,000

Planning and Zoning Expenditures Descriptions

Account #			Amount
53.1723	Vehicle Repair Supplies	$	500
	Allowance for two older vehicles - $140		
	Tires (4 @ $90) - $360		
		Total	**$ 180,063**

Code Enforcement Expenditures

Code Enforcement	Account #	Actual FY2013	Adopted Budget FY2015	Department Requested FY2016	City Manager Recommended FY2016	Mayor & Council Approved FY2016
Salaries, Wages and Employee Benefits						
Regular employees	51.1100	0	38,002	38,336	38,336	
Overtime	51.1300	0	100	1,000	1,000	
Group Health/Dental	51.2105	0	0	0	540	
Group Life Insurance	51.2110	0	117	117	117	
FICA contributions (employer)	51.2200	0	2,908	2,934	2,934	
Retirement Contribution (employer)	51.2400	0	2,661	2,661	2,661	
Workers' Compensation	51.2700	0	1,500	962	962	
		0	**45,288**	**46,010**	**46,550**	**0**
Purchased/Contracted Services						
Legal	52.1220	0	1,000	1,000	1,000	
Computer Maintenance	52.2201	0	100	2,478	2,478	
Copier Maintenance	52.2202	0	100	100	100	
Vehicle repairs	52.2223	0	600	600	500	
Telephone	52.3210	0	1,440	1,824	1,824	
Postage	52.3220	0	1,000	500	250	
Advertising	52.3300	0	100	0	0	
Printing & Binding	52.3400	0	200	400	400	
Travel	52.3500	0	400	1,346	1,346	
Dues & Fees	52.3600	0	162	70	87	
Education and training	52.3700	0	1,100	1,100	1,100	
		0	**6,202**	**9,418**	**9,085**	**0**
Supplies						
Office Supplies	53.1110	0	100	530	430	
Computer Supplies	53.1120	0	300	770	770	

Code Enforcement Expenditures

Code Enforcement	Account #	Actual FY2013	Adopted Budget FY2015	Department Requested FY2016	City Manager Recommended FY2016	Mayor & Council Approved FY2016
Copier Supplies	53.1130	0	50	0	0	
Miscellaneous supplies	53.1140	0	250	650	350	
Gasoline	53.1270	0	2,400	1,400	1,000	
Vehicle repair supplies	53.1723	0	600	600	500	
		0	**3,700**	**3,950**	**3,050**	**0**
Total Expenditures		**0**	**55,190**	**59,378**	**58,685**	**0**

Code Enforcement Expenditure Descriptions

Account #			Amount
	Salaries, Wages and Employee Benefits		
51.1100	Regular Employees	$	38,336
51.1300	Overtime	$	1,000
51.2105	Group Health/Dental	$	540
51.2110	Group Life Insurance	$	117
51.2200	FICA Contributions (employer) *Salaries and Wages x 7.65%*	$	2,934
51.2400	Retirement Contribution (employer)	$	2,661
51.2700	Workers' Compensation	$	962
	Purchased/Contracted Services		
52.1220	Legal	$	1,000
52.2201	Computer Maintenance *Fixed Annual Fee for LexisNexis $1140* *Fixed Annual Fee for Incode $1238* *Allowance for computer repairs $100*	$	2,478
52.2202	Copier Maintenance *Allowance for copier repairs $100*	$	100

Code Enforcement Expenditure Descriptions

Account #			Amount
52.2223	Vehicle Repairs	$	500
	Allowance for General Vehicle Maintenance by SMPW		
52.3210	Telephone	$	1,824
	Landline $72.00 per month $864.00		
	Cell phone $40.00 per month $480.00		
	Tablet (cell) $40.00 per month $480.00		
52.3220	Postage	$	250
	Certified/Standard mail for Violation Notices		
52.3400	Printing & Binding	$	400
	Warning notices, door hangers, placarding		
52.3500	Travel	$	1,346
	Georgia Assoc. of Code Enforcement -Athens $552.00		
	Georgia Assoc. of Code Enforcement - Savannah $434.00		
	Fats/Oils/Greese Valdosta $360.00		
52.3600	Dues & Fees	$	87
	Georgia Assoc. of Code Enforcement $50.00		
	Coastal Georgia Inspectors Assoc. $20.00		
52.3700	Education and Training	$	1,100
	Georgia Assoc. of Code Enforcement -Athens $298.00		

Code Enforcement Expenditure Descriptions

Account #			Amount
	Georgia Assoc. of Code Enforcement - Savannah $325.00		
	ICC Certification/testing/books $500		
	Fats/Oils/Greese Valdosta $265.00		
	Supplies		
53.1110	Office Supplies	$	430
	Pens/markers/file folders/manila folders/envelopes, etc.		
	Bookshelf $329.99		
	Shredder $100.00		
53.1120	Computer Supplies	$	770
	Toner cartridge (black) - 3 @ 64.98 $194.94		
	Toner cartridge (color) - 6 @ 82.44 $494.64		
	Tonor cartrige (mobile printer - black) 2@21.99 $43.98		
	Tonor cartridge (mobile printer -color) 2@17.99 $35.98		
53.1140	Miscellaneous Supplies	$	350
	Safety Shoe Allowance ($50)		
	Miscellaneous Supplies ($300)		
53.1270	Gasoline	$	1,000
53.1723	Vehicle Repair Supplies	$	500
	Total	**$**	**58,685**

Economic Development Expenditures

	Account #	Actual FY2014	Adopted Budget FY2015	Department Requested FY2016	City Manager Recommended FY2016	Mayor & Council Approved FY2016
Salaries, Wages and Employee Benefits						
Regular employees	51.1100	32,692	45,000	43,369	45,000	
Group Health/Dental	51.2105	217	15,022	7,173	7,474	
Health Clinic	51.2107	0	1,194	768	768	
Group Life Insurance	51.2110	107	234	141	141	
FICA contributions (employer)	51.2200	2,454	3,443	3,318	3,445	
Retirement Contribution (employer)	51.2400	2,101	3,150	3,036	3,150	
Tuition Reimbursement	51.2500	0	0	1,000	1,000	
Workers' Compensation	51.2700	2,366	211	157	157	
		39,937	**68,254**	**58,962**	**61,135**	**0**
Purchased/Contracted Services						
Other Professional Services	52.1240	0	0	0	20,000	
Copier maintenance	52.2202	39	50	100	1,083	
Property/Liability Insurance	52.3110	4,370	420	500	500	
Telephone	52.3210	2,107	2,640	2,465	2,225	
Postage	52.3220	224	200	500	500	
Advertising	52.3300	2,002	2,500	2,500	3,000	
Marketing	52.3310	1,000	0	0	3,000	
Travel	52.3500	6,619	2,500	2,500	3,000	
Dues and fees	52.3600	1,166	750	750	767	
Education and training	52.3700	2,489	1,500	1,500	1,500	
Other Purchased Services	52.3900	0	6,250	6,250	6,250	
		20,016	**16,810**	**17,065**	**41,825**	**0**

Economic Development Expenditures

	Account #	Actual FY2014	Adopted Budget FY2015	Department Requested FY2016	City Manager Recommended FY2016	Mayor & Council Approved FY2016
Supplies						
Office supplies	53.1110	80	200	200	200	
Computer supplies	53.1120	621	400	400	400	
Vehicle repair supplies	53.1123	0	200	0	0	
Copier supplies	53.1130	12	200	400	400	
Miscellaneous supplies	53.1140	550	500	500	500	
Electricity	53.1230	0	0	1,850	1,850	
Gasoline	53.1270	454	500	0	0	
Small equipment	53.1600	0	250	250	250	
		1,717	**2,250**	**3,600**	**3,600**	**0**
Capital Outlays						
Site improvements	54.1200	0	0	0	5,000	
		0	**0**	**0**	**5,000**	**0**
Total Expenditures		**61,670**	**87,314**	**79,627**	**111,560**	**0**

Economic Development Expenditure Descriptions

Account #			Amount
	Salaries, Wages and Employee Benefits		
51.1100	Regular employees	$	45,000
51.2105	Group Health/Dental	$	7,474
51.2107	Health Clinic	$	768
51.2110	Group Life Insurance	$	141
51.2200	FICA contributions (employer)	$	3,445
51.2400	Retirement Contribution (employer)	$	3,150
51.2500	Tuition Reimbursement	$	1,000
51.2700	Workers' Compensation	$	157
	Purchased/Contracted Services		
52.1240	Other Professional Services *Downtown Plan*	$	20,000
52.2202	Copier maintenance	$	1,083
52.3110	Property/Liability Insurance	$	500
52.3210	Telephone	$	2,225

Economic Development Expenditure Descriptions

Account #			Amount
52.3220	Postage	$	500
52.3300	Advertising	$	3,000
	Advertisements - Georgia Trend		
52.3310	Marketing	$	3,000
	Brochures and Mailers		
52.3500	Travel	$	3,000
	Required DDA training, 3 new members, required Main Street 101, required Georgia Downtown Conference		
52.3600	Dues and fees	$	767
	National Main Street Association, Georgia Economic Association Georgia Downtown Association		
52.3700	Education and training	$	1,500
52.3900	Other Purchased Services	$	6,250
	Wayfinding Grant		
	Supplies		
53.1110	Office supplies	$	200
53.1120	Computer supplies	$	400

Economic Development Expenditure Descriptions

Account #			Amount
53.1130	Copier supplies	$	400
53.1140	Miscellaneous supplies *Supplies for Conferences, printing*	$	500
53.1230	Electricity	$	1,850
53.1600	Small Equipment	$	250
	Capital Outlays		
54.1200	Site Improvements	$	5,000
	Total	**$**	**111,560**

Airport Expenditures

	Account #	Actual FY2014	Adopted Budget FY2015	Department Requested FY2016	City Manager Recommended FY2016	Mayor & Council Approved FY2016
Purchased/Contracted Services						
Engineers/Consultants	52.1310	114,123	0	0	0	0
Property/Liability Insurance	52.3110	3,312	6,000	6,000	6,000	0
		117,435	**6,000**	**6,000**	**6,000**	**0**
Total Expenditures		**117,435**	**6,000**	**6,000**	**6,000**	**0**

Airport Expenditure Descriptions

Account #			Amount
	Purchased/Contracted Services		
52.3110	Property/Liability Insurance	$	6,000
		Total	**$ 6,000**

Special Facilities Expenditures

	Account #	Actual FY2014	Adopted Budget FY2015	Department Requested FY2016	City Manager Recommend FY2016	Mayor & Council Approved FY2016
Salaries, Wages and Employee Benefits						
Regular Employees	51.1100	13,764	14,565	14,565	14,565	
FICA contributions (employer)	51.2200	1,053	1,115	1,115	1,115	
Workers' compensation	51.2700	57	100	53	53	
		14,874	**15,780**	**15,733**	**15,733**	**0**
Purchased/Contracted Services						
Alarm system maintenance	52.2205	280	500	500	500	
Orange Hall restoration	52.2227	1,136	500	500	500	
Submarine Museum	52.2229	1,732	500	500	500	
Telephone	52.3210	487	400	487	487	
Other purchased services	52.3900	3,462	0	3,837	3,887	
		7,097	**1,900**	**5,824**	**5,874**	**0**
Supplies						
Miscellaneous supplies	53.1140	0	700	700	700	
Water/sewerage	53.1210	1,144	900	900	900	
Electricity	53.1230	7,024	8,000	8,000	8,000	
Orange Hall restoration supplies	53.1727	181	250	250	250	
		8,349	**9,850**	**9,850**	**9,850**	**0**
Total Expenditures		**30,320**	**27,530**	**31,407**	**31,457**	**0**

Special Facilities Expenditure Descriptions

Account #			Amount
	Salaries, Wages and Employee Benefits		
51.1100	Regular employees	$	14,565
51.2200	FICA contributions (employer)	$	1,115
51.2700	Workers' Compensation	$	53
	Purchased/Contracted Services		
52.2205	Alarm system maintenance	$	500
52.2227	Orange Hall restoration *Air conditioning, appliance repairs, termite control*	$	500
52.2229	Submarine Museum *A/C work/Building repairs*	$	500
52.3210	Telephone	$	487
52.3900	Other Purchased Services *GCTA membership and brochure listing is $375*	$	3,887
	Supplies		
53.1140	Miscellaneous supplies *Curtain replacements, Office & Cleaning supplies*	$	700
53.1210	Water/Sewerage	$	900

Special Facilities Expenditure Descriptions

Account #			Amount
	Orange Hall, Toonerville Trolley, irrigation		
53.1230	Electricity	$	8,000
	Orange Hall & Submarine Museum		
53.1727	Orange Hall restoration supplies	$	250
	HVAC maintenance, painting, maintenance		
	Total	**$**	**31,457**

Tourism Revenues

	Account #	Actual FY2014	Adopted Budget FY2015	Department Requested FY2016	City Manager Recommended FY2016	Mayor & Council Approved FY2016
Taxes						
Hotel/Motel Tax	31.4100	118,907	121,285	124,249	124,299	
		118,907	**121,285**	**124,249**	**124,299**	**0**
Charges for Services						
Activity Fees	34.7200	5,203	5,700	5,000	5,000	
Retail Sales	34.7900	1,941	1,555	1,900	1,900	
		7,144	**7,255**	**6,900**	**6,900**	**0**
Investment Income						
Interest Earned	36.1000	12	10	10	10	
		12	**10**	**10**	**10**	**0**
Contributions & Donations						
Contributions From Others	37.1000	766	740	500	500	
		766	**740**	**500**	**500**	**0**
Miscellaneous						
Rental Income	38.1000	25	0	0	0	
Miscellaneous Income	38.9010	4,922	7,400	6,600	6,600	
		4,947	**7,400**	**6,600**	**6,600**	**0**
Interfund Transfers						
Operating T/F In General Fund	39.1200	27,000	27,000	22,000	41,000	
		27,000	**27,000**	**22,000**	**41,000**	**0**
Total Revenues		**158,776**	**163,690**	**160,259**	**179,309**	**0**

Tourism Expenditures

	Account #	Actual FY2014	Adopted Budget FY2015	Department Requested FY2016	City Manager Recommended FY2016	Mayor & Council Approved FY2016
Salaries, Wages and Employee Benefits						
Regular employees	51.1100	26,066	32,192	35,948	35,948	
Overtime - Regular employees	51.1300	0	100	100	100	
FICA contributions (employer)	51.2200	1,994	2,471	2,750	2,750	
Workers Compensation	51.2700	61	225	116	116	
		28,121	**34,988**	**38,914**	**38,914**	**0**
Purchased/Contracted Services						
Audit/Administration Fee	52.1210	3,600	3,600	3,600	3,600	
Tram maintenance	52.2210	86	500	650	650	
Building Repairs	52.2210	18,543	0	0	0	
Rental Expense	52.2310	6,000	0	0	0	
Liability/Board Insurance	52.3110	962	975	975	975	
Telephone/Internet	52.3210	2,871	2,689	2,700	2,700	
Postage	52.3220	337	1,844	1,400	1,400	
Advertising/ Marketing	52.3300	22,698	24,000	48,425	48,425	
Travel	52.3500	2,716	2,780	2,500	2,500	
Dues and fees	52.3600	1,180	1,015	1,245	1,295	
Education and training	52.3700	1,940	1,530	1,100	1,100	
Contract Labor	52.3850	55,000	55,000	55,000	55,000	
		115,933	**93,933**	**117,595**	**117,645**	**0**
Supplies						
Office supplies	53.1110	687	1,000	2,100	2,100	
Miscellaneous supplies	53.1140	2,888	2,500	2,900	2,900	
Water/Sewerage	53.1210	570	769	750	750	
Electricity	53.1230	3,026	3,000	4,000	4,000	
Supp/Inv for Resale	53.1500	472	500	1,000	1,000	

Tourism Expenditures

	Account #	Actual	Adopted Budget	Department Requested	City Manager Recommended	Mayor & Council Approved
		FY2014	FY2015	FY2016	FY2016	FY2016
		7,643	7,769	10,750	10,750	0
Other Costs						
Payment to Others	57.3000	6,600	27,000	12,000	12,000	
		6,600	27,000	12,000	12,000	0
Total Expenditures		158,297	163,690	179,259	179,309	0

Tourism Expenditure Descriptions

Account #			Amount
	Salaries, Wages and Employee Benefits		
51.1100	Regular employees	$	35,948
51.1300	Overtime	$	100
51.2200	FICA contributions (employer) *Salaries and wages x 7.65%*	$	2,750
51.2700	Workers' Compensation	$	116
	Purchased/Contracted Services		
52.1210	Audit/Administration Fee	$	3,600
52.2210	Tram maintenance	$	650
52.3110	Liability/Board Insurance	$	975
52.3210	Telephone / Internet	$	2,700
52.3220	Postage	$	1,400
52.3300	Advertising & Marketing *$10,000 Billboard Renewal, $19,000 Visitor Guides*	$	48,425

Tourism Expenditure Descriptions

Account #			Amount
52.3500	Travel	$	2,500
	Estimate based on Annual GACVB, RVIC, Governors Conference		
	Possible GOMM Mission or Other		
52.3600	Due and fees	$	1,295
	Based on GACVB 300, GCTA 150, STS 485, DMA 60, Chamber 250		
52.3700	Education and training	$	1,100
	Estimate based on Annual GACVB, RVIC, Governors Conference		
	Possible GOMM Mission or Other		
52.3850	Contract Labor	$	55,000
	Supplies		
53.1110	Office supplies	$	2,100
	Included $250 for computer monitor and $800 for new laptop		
	(mine is almost 5 years old, prepare to replace)		
53.1140	Miscellaneous supplies	$	2,900
53.1230	Electricity	$	4,000
53.1500	Supp/Inv. For Resale	$	1,000
53.1210	Water/Sewage	$	750

Tourism Expenditure Descriptions

Account #			Amount
57.3000	Payment to Others	$	12,000
	$10,000 Fireworks, $2,000 Starry Nights		
	Total	**$**	**179,309**

****Intragovernmental continued - Request City budget to support printing of new collateral marketing materials.*

Water and Sewer Revenues

	Account #	Actual FY2014	Adopted Budget FY2015	Department Requested FY2016	City Manager Recommended FY2016	Mayor & Council Approved FY2016
Charges for Services						
Water Charges	34.4210	2,111,926	2,091,732	2,092,000	2,092,000	
Transfer/Temporary Services	34.4211	46,879	47,000	47,000	47,000	
Reconnection NSF Fees	34.4212	78,576	85,000	85,000	85,000	
Late Fees and Penalties	34.4213	126,009	130,000	130,000	130,000	
Turn On Fee	34.4214	43,495	45,000	45,000	45,000	
Cap Recovery Water - Developers	34.4216	27,731	25,000	54,750	54,750	
Water Charges 2	34.4217	705,036	700,484	700,485	700,485	
Sewerage Charges	34.4230	1,989,996	1,989,096	1,989,095	1,989,095	
Sewer Charges 2	34.4231	667,288	663,204	663,205	663,205	
Cap Recovery Meter - Developers	34.4236	10,300	9,000	14,000	14,000	
Cap Recovery Sewer - Developers	34.4256	98,716	100,000	177,750	177,750	
Construction Fees	34.4263	209,432	100,000	235,350	235,350	
		6,115,384	**5,985,516**	**6,233,635**	**6,233,635**	**0**
Investment Income						
Interest Revenues	36.1000	9,180	3,000	6,000	6,000	
		9,180	**3,000**	**6,000**	**6,000**	**0**
Contributions & Donations						
Contributions Developers	37.1000	614,258	0	0	0	
		614,258	**0**	**0**	**0**	**0**

Water and Sewer Revenues

Miscellaneous

Rental Income	38.1000	0	0	42,000	42,000	
Fund Equity	38.0001	0	1,142	823,737	950,063	
Other Miscellaneous Revenues	38.9100	4,902	0	0	0	
		4,902	**1,142**	**865,737**	**992,063**	**0**

Other Financing Sources

Operating Transfer In - SPLOST	39.1205	82,491	1,800,000	1,680,800	1,680,800	
		82,491	**1,800,000**	**1,680,800**	**1,680,800**	**0**

Proceeds of Fixed Assets

Gain/Loss of Property Sale	39.2200	0	1,000	0	0	
		0	**1,000**	**0**	**0**	**0**

Total Revenues		**6,826,215**	**7,790,658**	**8,786,172**	**8,912,498**	**0**

2,809,644
1,680,526
4,422,328
8,912,498

Sewer Expenditures

	Account #	Actual FY2014	Adopted Budget FY2015	Department Requested FY2016	City Manager Recommended FY2016	Mayor & Council Approved FY2016
Salaries, Wages and Employee Benefits						
Regular employees	51.1100	646,076	630,687	628,667	628,667	
Overtime	51.1300	22,787	27,000	28,000	28,000	
Group Health/Dental	51.2105	158,392	159,303	207,660	208,902	
Health Clinic	51.2107	6,322	7,634	10,499	10,499	
Wellness Program	51.2108	330	500	500	500	
Group Life Insurance	51.2110	1,558	1,440	2,020	2,020	
FICA contributions (employer)	51.2200	46,512	50,309	50,236	50,236	
Retirement contributions (employer)	51.2400	35,445	37,584	38,897	38,897	
Tuition reimbursements	51.2500	.	1,000	1,000	1,000	
Workers' compensation	51.2700	17,017	16,944	9,545	9,545	
		934,439	**932,401**	**977,024**	**978,266**	**0**
Purchased/Contracted Services						
Audit	52.1210	7,500	7,500	7,500	7,500	
Employment physicals & tests	52.1231	225	1,750	1,750	1,750	
Collection services	52.1320	0	500	15,000	10,000	
Utilities Protection Agency	52.1330	1,360	1,000	1,250	1,250	
Custodial	52.2130	5,868	5,514	5,514	5,514	
Computer maintenance	52.2201	8,913	9,000	10,549	10,549	
Copier maintenance	52.2202	108	2,250	2,250	2,250	
Radio maintenance	52.2204	61	500	500	500	
Alarm system maintenance	52.2205	22,080	21,651	22,000	22,000	
Fuel system maintenance	52.2208	0	250	250	250	
Building repairs	52.2221	3,248	500	500	500	
Water/Sewer plant repairs	52.2222	863	5,000	50,000	50,000	
Vehicle repairs	52.2223	7,824	30,000	10,000	10,000	
Lift station repairs	52.2225	31,639	59,000	50,000	50,000	

Sewer Expenditures

	Account #	Actual FY2014	Adopted Budget FY2015	Department Requested FY2016	City Manager Recommended FY2016	Mayor & Council Approved FY2016
Water/Sewer system repairs	52.2226	52,403	40,000	40,000	60,000	
Rental of equipment and vehicles	52.2320	0	8,000	8,000	8,000	
Property/liability insurance - Sewer share	52.3130	81,487	62,000	62,000	62,000	
Public officials liability insurance - Sewer share	52.3170	8,607	11,000	11,000	11,000	
Telephone	52.3210	9,286	9,210	9,400	9,400	
Postage	52.3220	14,317	15,000	15,000	15,000	
Advertising	52.3300	180	100	100	100	
Printing and binding	52.3400	2,569	3,000	3,000	3,000	
Travel	52.3500	0	600	600	600	
Dues and fees	52.3610	604	1,126	575	775	
Lab analysis fees	52.3650	68,065	60,000	60,000	60,000	
Sludge charges	52.3670	40,254	38,100	40,000	40,000	
Bank fees	52.3680	11,287	14,000	14,000	12,000	
Education and training	52.3700	1,235	1,000	1,000	1,000	
Licenses	52.3800	75	300	75	75	
		380,058	**407,851**	**441,813**	**455,013**	**0**
Supplies						
Office supplies	53.1110	307	1,000	1,000	850	
Computer supplies	53.1120	901	2,500	3,450	3,450	
Copier supplies	53.1130	578	700	700	850	
Miscellaneous supplies	53.1140	1,617	2,000	2,000	2,000	
Electricity	53.1230	382,567	350,000	385,000	385,000	
Gasoline	53.1270	39,639	39,750	42,000	37,250	
Small equipment	53.1600	8,123	6,000	6,000	6,000	
Small equipment supplies	53.1601	2,128	2,000	2,000	2,000	
Small equipment - computers	53.1610	418	1,400	5,680	5,680	
Safety supplies	53.1701	2,244	3,500	5,000	3,500	

Sewer Expenditures

	Account #	Actual FY2014	Adopted Budget FY2015	Department Requested FY2016	City Manager Recommended FY2016	Mayor & Council Approved FY2016
Uniforms & replacements	53.1702	3,207	4,000	4,000	4,000	
Chlorine/Fluoride	53.1715	56,949	76,500	65,000	65,000	
Building repair supplies	53.1721	294	500	500	6,165	
Water/Sewer plant supplies	53.1722	40,138	40,000	43,500	43,500	
Vehicle repair supplies	53.1723	21,369	22,000	28,450	28,450	
Lift station repair supplies	53.1725	48,270	50,000	60,000	60,000	
Water/Sewer system supplies	53.1726	19,823	25,000	25,000	25,000	
		628,572	**626,850**	**679,280**	**678,695**	**0**
Capital Outlays						
Site improvements	54.1200	0	0	475,000	480,670	
Machinery	54.2100	0	0	140,000	140,000	
Computer Software	54.2410	0	5,000	0	0	
Vehicles	54.2200	0	0	22,000	22,000	
		0	**5,000**	**637,000**	**642,670**	**0**
Other Costs						
Depreciation	56.1000	2,002,469	0	0	0	
Amortization	56.2000	68,399	0	0	0	
Bad Debt	57.4000	36,681	0	0	0	
Contingencies - Sewer Administration	57.9200	0	60,000	0	50,000	
Fiscal Agent's Fees	58.3000	9,750	5,000	9,750	5,000	
		2,117,299	**65,000**	**9,750**	**55,000**	**0**
Total Expenses		**4,060,368**	**2,037,102**	**2,744,867**	**2,809,644**	**0**

Sewer Expenditure Descriptions

Account #			Amount
	Salaries, Wages and Employee Benefits		
51.1100	Regular employees	$	628,667
	11.5 Current full-time employees		
	Public Works support		
	Administration support		
51.1300	Overtime	$	28,000
51.2105	Group Health/Dental	$	208,902
51.2107	Health Clinic	$	10,499
51.2108	Wellness Program	$	500
51.2110	Group Life Insurance	$	2,020
51.2200	FICA contributions (employer)	$	50,236
	Salaries and overtime x 7.65%		
51.2400	Retirement contribution (employer)	$	38,897
51.2500	Tuition Reimbursements	$	1,000
51.2910	Workers' Compensation	$	9,545
	Purchased/Contracted Services		
52.1210	Audit	$	7,500

Sewer Expenditure Descriptions

Account #			Amount
52.1231	Employment physicals & tests	$	1,750
	Hepatitis shots		
52.1320	Collection services	$	10,000
	Collection Services - Revenue Collection to offset		
52.1330	Utilities Protection Agency	$	1,250
52.2130	Custodial	$	5,514
52.2201	Computer maintenance	$	10,549
	Tyler cost, Logicon, POSC (Camera Truck)		
52.2202	Copier maintenance	$	2,250
	Utility billing		
52.2204	Radio maintenance	$	500
	Repeater & radio repairs		
52.2205	Alarm system maintenance	$	22,000
	Omni-Site monitoring		
	Point Peter WWTP alarm monitoring		
52.2208	Fuel system maintenance	$	250

Sewer Expenditure Descriptions

Account #			Amount
52.2221	Building repairs	$	500
	Air conditioning work, general unpredicted repairs		
52.2222	Sewer plant repairs	$	50,000
	WWTP flow meter repairs, generator repairs		
	rebuild blower, misc. unpredicted		
	Centrifuge Repairs ($45,000)		
52.2223	Vehicle repairs	$	10,000
	Cylinder repairs (heavy equipment), motor repairs		
	Vac-Con & Thompson pump repairs, misc. shop repairs		
	(brake lathe, radiators, etc.), unpredicted equipment repairs		
52.2225	Lift station repairs	$	50,000
	Grout repairs and liners, pump repairs		
52.2226	Sewer system repairs	$	60,000
	Point repairs (I/I), Manhole coring for taps, Manhole relining		
	contract (annual repair contract I/I) Odor control $30,000		
52.2320	Rental of equipment and vehicles	$	8,000
	Crane rental for Point Peter WWTP pump repairs ($7500)		
52.3130	Property/liability insurance	$	62,000
52.3170	Public officials liability insurance	$	11,000

Sewer Expenditure Descriptions

Account #			Amount
52.3210	Telephone	$	9,400
	DSL charges, phone lines & fax lines (public works, WW plants)		
	Cell phones		
52.3220	Postage	$	15,000
52.3300	Advertising	$	100
52.3400	Printing and binding	$	3,000
52.3500	Travel	$	600
52.3610	Dues and Fees	$	775
52.3650	Lab Analysis Fees	$	60,000
	Required EPD testing, Water Shed assessment testing		
	Additional required testing		
52.3670	Sludge charges	$	40,000
52.3680	Bank Fees	$	12,000
52.3700	Education and training	$	1,000
	Includes training for operators		
52.3800	Licenses	$	75

Sewer Expenditure Descriptions

Account #			Amount
	Supplies		
53.1110	Office supplies	$	850
53.1120	Computer supplies	$	3,450
	Camera truck supplies, Video Overlay for POSM ($950)		
53.1130	Copier supplies	$	850
53.1140	Miscellaneous supplies	$	2,000
	Paper products, rain coats, marking paint, fasteners,		
	flagging tape, batteries, bug spray, etc.		
53.1230	Electricity	$	385,000
	Includes utilities for lift stations & wastewater plants		
	Pt. Peter Plant and Scrubby Bluff Plant		
	10% PW Facility		
53.1270	Gasoline	$	37,250
	Regular Unleaded at $3.00/gallon		
	Diesel at $3.50/gallon		
53.1600	Small equipment	$	6,000
	Bush hogs for Ford & Kubota mowers		
	Hand tools, shovels, rakes, power tools, etc.		
	Weed eater, portable radio, act/oxy cutting torches		
	Mobile radio, pipe saw, misc unpredicted		

Sewer Expenditure Descriptions

Account #			Amount
53.1601	Small equipment supplies	$	2,000
	Weed eater string, pipe saw blades, smoke, etc.		
53.1610	Small equipment - Computers & software	$	5,680
	Replace computer in camera truck		
	Mechanics diagnostic software ($4,280)		
53.1701	Safety supplies	$	3,500
	Safety glasses, gloves, vests, tools, Hi-Vis apparel		
	Confined Space Entry Equipment		
	Expanding Barricade for Pt. Peter WWTP ($1,500)		
53.1702	Uniforms and replacements	$	4,000
	11.5 employees, $50 per employee per year (steel-toe shoes)		
	Prep charges & annual contract, image fees inc, jackets		
53.1715	Chlorine	$	65,000
	Ferric Chloride, Caustic Soda, and Sodium Hypochlorite		
53.1721	Building repair supplies	$	6,165
	Misc. repairs to Point Peter Plant		
	Misc. unpredicted		
	LED lights for Public Works ($5665)		
53.1722	Sewer plant supplies	$	43,500
	Weed killers for Pt. Peter Plant		
	Disinfectants & deodorizers		
	Laboratory supplies (glassware, chemicals, etc.)		

Sewer Expenditure Descriptions

Account #			Amount
	Polymers for belt press		
	Fasteners, fittings, tubing, valves, etc.		
	Filters for blowers, chlorinator, misc unpredicted		
53.1723	Vehicle repair supplies	$	28,450
	Vehicles & pieces of equipment		
	Unpredicted & routine maintenance		
	Tires for all equipment including loaders & backhoes		
	Impellers and seals for Vac-Con		
	Hydraulic repairs		
	Shop support: nuts & bolts, lubricants, oxygen/acetylene, etc.		
	Replace telescopic forklift tires ($3,950)		
	Replace 800 feet of 3/4" Vac-con hoses ($2,500)		
53.1725	Lift station repair supplies	$	60,000
	Wire, fasteners, conduit, hangers, SS guide rails, etc.		
	Stock for repairs, vacuum pumps, floats, starters, etc.		
	Misc. lift station fence repairs and replacements		
	Pumps under $5K , pump impellers and misc. pump parts		
	Alarm auto-dialers, Misc. unpredicted		
53.1726	Sewer system supplies	$	25,000
	Manhole repairs, grout		
	Wastewater line repairs (misc. pipe & fittings)		
	Taps to collection system		
	Manhole lids, rings, etc.		
	Pipe, fittings, repair clamps (line extensions within ordinance)		
	Misc. unpredicted		

Sewer Expenditure Descriptions

Account #			Amount
	Capital Outlays		
54.1200	Site Improvements	$	480,670
	Upgrade Force Main on Point Peter Road ($450,000)		
	Upgrade Dufour Street Lift Station ($25,000)		
	Reinsulate Public Works Garage ($5,670)		
54.2100	Machinery	$	140,000
	Lift station pumps over $5k		
	Misc. unpredicted		
54.2200	Vehicles	$	22,000
	Replace Unit #363 (F150 Pickup) ($22,000)		
	Other Costs		
57.9200	Contingencies - Sewer Administration	$	50,000
58.3000	Fiscal Agent's Fee	$	5,000
	Total	**$**	**2,809,644**

Water Expenditures

	Account #	Actual FY2014	Adopted Budget FY2015	Department Requested FY2016	City Manager Recommended FY2016	Mayor & Council Approved FY2016
Salaries, Wages and Employee Benefits						
Regular employees	51.1100	510,751	532,470	551,836	554,416	
Overtime	51.1300	30,725	37,000	37,000	37,000	
Group Health/Dental	51.2105	123,274	97,000	127,317	161,946	
Health Clinic	51.2107	5,082	6,107	8,196	8,196	
Wellness Program	51.2108	330	0	0	0	
Group Life Insurance	51.2110	1,229	1,013	1,597	1,597	
FICA contributions (employer)	51.2200	38,153	43,565	45,046	45,244	
Retirement contributions (employer)	51.2400	28,881	32,885	35,970	36,151	
Workers' compensation	51.2700	15,777	14,633	19,436	15,883	
		754,202	**764,673**	**826,398**	**860,433**	**0**
Purchased/Contracted Services						
Audit	52.1210	7,500	7,500	7,500	7,500	
Employment physicals & tests	52.1231	155	100	100	100	
Collection services	52.1320	0	500	15,000	10,000	
Utilities Protection Agency	52.1330	1,360	1,000	1,250	1,250	
Custodial	52.2130	5,869	5,514	5,514	5,514	
Computer maintenance	52.2201	8,148	9,000	9,000	9,000	
Copier maintenance	52.2202	108	500	500	500	
Radio maintenance	52.2204	245	400	400	400	
Alarm System Maintenance	52.2205	5,108	1,000	1,000	1,000	
Water tower maintenance	52.2206	30,543	60,000	74,000	72,200	
Fuel system maintenance	52.2208	250	250	250	250	
Building repairs	52.2221	10,687	250	250	250	
Water/Sewer plant repairs	52.2222	6,548	10,000	5,000	19,000	

Water Expenditures

	Account #	Actual FY2014	Adopted Budget FY2015	Department Requested FY2016	City Manager Recommended FY2016	Mayor & Council Approved FY2016
Vehicle repairs	52.2223	1,001	1,500	1,500	1,500	
Water/Sewer system repairs	52.2226	0	5,000	5,000	5,000	
Rental of equipment and vehicles	52.2320	264	250	250	250	
Property/liability insurance	52.3130	52,658	64,000	64,000	64,000	
Public officials liability insurance	52.3170	7,799	11,000	11,000	11,000	
Telephone	52.3210	4,008	4,000	4,000	4,000	
Postage	52.3220	17,966	15,000	18,000	18,000	
Advertising	52.3300	60	200	200	200	
Printing and binding	52.3400	2,569	3,000	3,000	3,000	
Travel	52.3500	723	2,200	2,200	2,200	
Dues and fees	52.3610	808	1,095	885	1,051	
Lab analysis fees	52.3650	6,115	22,000	22,000	22,000	
Bank fees	52.3680	12,599	14,000	14,000	14,000	
Education and training	52.3700	960	1,000	1,000	1,000	
Licenses	52.3800	0	230	0	0	
		184,051	**240,489**	**266,799**	**274,165**	**0**
Supplies						
Office supplies	53.1110	368	500	500	500	
Computer supplies	53.1120	872	1,500	1,500	1,500	
Copier supplies	53.1130	2,152	2,500	2,500	3,000	
Miscellaneous supplies	53.1140	1,564	1,500	1,500	1,500	
Electricity	53.1230	71,767	75,000	75,000	75,000	
Gasoline	53.1270	22,856	28,750	22,100	20,050	
Small equipment	53.1600	4,384	11,000	31,750	31,750	
Small equipment supplies	53.1601	2,477	2,000	2,000	2,000	

Water Expenditures

	Account #	Actual FY2014	Adopted Budget FY2015	Department Requested FY2016	City Manager Recommended FY2016	Mayor & Council Approved FY2016
Small equipment - Computers & software	53.1610	417	700	2,100	2,100	
Safety supplies	53.1701	1,292	2,000	3,000	2,000	
Uniforms & replacements	53.1702	2,679	3,000	3,000	3,000	
Chlorine/Fluoride	53.1715	49,768	60,000	55,000	55,000	
Building repair supplies	53.1721	0	200	2,700	8,365	
Water/Sewer plant supplies	53.1722	4,267	5,000	5,000	5,000	
Vehicle repair supplies	53.1723	10,877	12,000	12,000	12,000	
Water/Sewer system supplies	53.1726	82,365	80,000	200,000	200,000	
		258,105	**285,650**	**419,650**	**422,765**	**0**
Capital Outlays						
Site Improvements	54.1200	0	0	43,793	42,463	
Vehicles	54.2200	0	0	67,000	45,000	
Computer Software	54.2410	0	5,000	0	0	
		0	**5,000**	**110,793**	**87,463**	**0**
Other Costs						
Depreciation	56.1000	486,492	0	0	0	
Contingencies - Water Administration	57.9200	0	75,000	0	35,000	
Fiscal agent's fees	58.3000	689	700	700	700	
		487,181	**75,700**	**700**	**35,700**	**0**
Total Expenses		**1,683,539**	**1,371,512**	**1,624,340**	**1,680,526**	**0**

Water Expenditure Descriptions

Account #			Amount
	Salaries, Wages and Employee Benefits		
51.1100	Regular employees	$	554,416
	9.5 Current full-time employees		
	Public Works support		
	Administration support		
51.1300	Overtime	$	37,000
51.2105	Group Health/Dental	$	161,946
51.2107	Health Clinic	$	8,196
51.2110	Group Life Insurance	$	1,597
51.2200	FICA contributions (employer)	$	45,244
	Salaries and wages x 7.65%		
51.2400	Retirement contributions (employer)	$	36,151
51.2700	Workers' Compensation	$	15,883
	Purchased/Contracted Services		
52.1210	Audit	$	7,500
52.1231	Employment physicals & tests	$	100

Water Expenditure Descriptions

Account #			Amount
52.1320	Collection services	$	10,000
	Collection Services - Revenue Collection to offset		
52.1330	Utilities Protection Agency	$	1,250
52.2130	Custodial	$	5,514
52.2201	Computer maintenance	$	9,000
	Tyler & Logicon		
52.2202	Copier maintenance	$	500
	Utility Billing		
52.2204	Radio maintenance	$	400
	Repeater & radio repairs		
52.2205	Alarm System Maintenance	$	1,000
52.2206	Water tower maintenance	$	72,200
	Mission Trace (contract), Dandy Street (contract)		
	Cumberland Harbor (contract amount estimated at ($43,000 first yr.)		
52.2208	Fuel system maintenance	$	250
52.2221	Building repairs	$	250

Water Expenditure Descriptions

Account #			Amount
52.2222	Water plant repairs	$	19,000
	SCADA repairs , rebuild service pump, generator repairs		
	Misc. unpredicted, Meter calibrations (wells)		
	Cap well at Pt. Peter Water Plant ($7,000)		
52.2223	Vehicle repairs	$	1,500
	Cylinder repairs (heavy equipment)		
	Transmission repairs		
	Misc. shop repairs (brake lathe, radiators, etc.)		
	Unpredicted equipment repairs		
52.2226	Water system repairs	$	5,000
	Wet taps (hydrant replacements and general)		
	Unpredicted line breaks		
52.2320	Rental of equipment and vehicles	$	250
52.3130	Property/liability insurance	$	64,000
52.3170	Public officials liability insurance	$	11,000
52.3210	Telephone	$	4,000
	phone lines & fax lines (public works, water plants)		
	DSL 20%, cell phones		
52.3220	Postage	$	18,000
	Utility Billing & Public Works		

Water Expenditure Descriptions

Account #			Amount
52.3300	Advertising	$	200
52.3400	Printing and binding	$	3,000
52.3500	Travel	$	2,200
	Travel for Water Plant Operators		
52.3610	Dues and fees	$	1,051
52.3650	Lab analysis fees	$	22,000
	Required EPD testing, Additional required testing		
52.3680	Bank Fees	$	14,000
52.3700	Education and training	$	1,000
	Includes training for Utility Billing staff		
	Supplies		
53.1110	Office supplies	$	500
53.1120	Computer supplies	$	1,500
53.1130	Copier supplies	$	3,000

Water Expenditure Descriptions

Account #			Amount
53.1140	Miscellaneous supplies	$	1,500
	Paper products, rain coats, marking paint, fasteners,		
	flagging tape, batteries, bug spray, etc.		
53.1230	Electricity	$	75,000
	Water Plant #2, #3, #4, Pt. Peter, all booster stations,		
	Cumberland Harbor, 10% PW facility		
53.1270	Gasoline	$	20,050
	Regular Unleaded at $3.00/gallon		
	Diesel at $3.50/gallon		
53.1600	Small equipment	$	31,750
	Hand tools, shovels, rakes, etc.		
	Defuses, test kits for staff (cl/2)		
	Mobile radio, portable radio, 3" trash pump		
	16" pipe saw, injector pumps, blower, 2 weed eaters		
	BFP test meter, field test equipment (flow meters, diffusers, etc.)		
	Fluoride metering pumps for Plants #2 & #3 (spares)		
	Vehicle Coolant Recycler ($2,750)		
	Versaterm Replacement System ($18,000)		
53.1601	Small equipment supplies	$	2,000
	Weed eater string, pipe saw blades, tapping bits, etc.		
53.1610	Small equipment - Computers & software	$	2,100
	Replace three computers		

Water Expenditure Descriptions

Account #			Amount
53.1701	Safety supplies	$	2,000
	Safety glasses, gloves, vests, ear plugs, etc.		
	Hi-Vis Apparel (per federal regulations)		
53.1702	Uniforms and replacements	$	3,000
	9.5 employees		
	$50 per employee per year (steel-toed shoes)		
	Prep charges, environmental fee, annual contract inc., image fees		
53.1715	Chlorine/fluoride	$	55,000
53.1721	Building repair supplies	$	8,365
	Misc. repairs to water plant buildings (doors, lights, etc.)		
	Air conditioning and ventilation		
	Misc. paint, cleaners, etc.		
	Roof structure for Cumberland Harbor Booster Station ($2,500).		
	LED lights for Public Works ($5,665)		
53.1722	Water plant supplies	$	5,000
	Fasteners, fittings, tubing, screens		
	Valve pit, meter kits, injector kits, etc		
	Motor starters, relays, timers, psi switches, misc electrical		
	Bearings & seals for pumps		
	Unpredicted		

Water Expenditure Descriptions

Account #			Amount
53.1723	Vehicle repair supplies	$	12,000
	Vehicles & pieces of equipment		
	Unpredicted & routine maintenance		
	Tires for all equipment including loaders & backhoes		
	Impellers and seals for Thompson pumps		
	Hydraulic repairs		
	Shop support: nuts & bolts, lubricants, oxygen/acetylene, etc.		
53.1726	Water system supplies	$	200,000
	Waterline refurbishment		
	Waterline repairs (clamps, fittings, valves, collars, etc.)		
	Meters, BFP, curb stops and boxes		
	Retrofitters		
	Misc. unpredicted line breaks		
	Radio Read Meter Changeout Program ($100,000 for meters).		
	Capital Outlays		
54.1200	Site Improvements	$	42,463
	Update and relocate SCADA system ($36,793).		
	Reinsulate Public Works Garage ($5,670)		
54.2200	Vehicles	$	45,000
	Replace Unit #672 (F350 Crew Cab with Utility Body)		

Water Expenditure Descriptions

Account #				Amount
	Other Costs			
57.9200	Contingencies - Water Administration		$	35,000
58.3000	Fiscal agent's fees		$	700
		Total	**$**	**1,680,526**

Debt Service Expenditures

	Account #	Actual FY2014	Adopted Budget FY2015	Department Requested FY2016	City Manager Recommended FY2016	Mayor & Council Approved FY2016
Principal						
Bond Payment 88 & 92 PRIN	58.1110	0	325,000	345,000	345,000	
Bond Payment 2010	58.1330	0	1,640,000	1,730,000	1,730,000	
GEFA Loan CWS-RF-03 PRIN Scrubby Bluff	58.1380	0	247,375	262,767	262,767	
GEFA Loan 2010-L26WQ	58.1382	0	33,067	34,370	34,370	
		0	**2,245,442**	**2,372,137**	**2,372,137**	**0**
Interest						
Bond Payment 88 & 92 INT	58.2110	112,088	102,134	81,616	81,616	
Bond Payment 2007/2010	58.2115	1,915,400	1,915,400	1,866,200	1,866,200	
GEFA Loan CWS-RF-03 INT Scrubby Bluff	58.2380	92,791	86,038	70,646	70,646	
GEFA Loan 2010-L26WQ	58.2382	34,076	33,030	31,729	31,729	
		2,154,355	**2,136,602**	**2,050,191**	**2,050,191**	**0**
Total Debt Service		**2,154,355**	**4,382,044**	**4,422,328**	**4,422,328**	**0**

Solid Waste Revenues

	Account #	Actual FY2014	Adopted Budget FY2015	Department Requested FY2016	City Manager Recommended FY2016	Mayor & Council Approved FY2016
Charges for Services						
Residential Refuse Charge	34.4111	967,379	963,000	964,000	964,000	
Commercial Refuse Charge	34.4112	23,228	22,000	24,000	24,000	
Late Fees and Penalties	34.4190	22,672	22,191	22,000	22,000	
		1,013,279	**1,007,191**	**1,010,000**	**1,010,000**	**0**
Other Charges						
Other Charges	34.9900	21,525	12,500	22,000	22,000	
		21,525	**12,500**	**22,000**	**22,000**	**0**
Miscellaneous Income						
Fund Equity	38.0001	0	0	0	3,675	0
		0	**0**	**0**	**3,675**	**0**
Total Revenues		**1,034,804**	**1,019,691**	**1,032,000**	**1,035,675**	**0**

Solid Waste Expenditures

	Account #	Actual FY2014	Adopted Budget FY2015	Department Requested FY2016	City Manager Recommended FY2016	Mayor & Council Approved FY2016
Salaries, Wages and Employee Benefits						
Regular employees	51.1100	57,942	58,407	58,410	58,410	
Overtime	51.1300	1,995	2,500	2,200	2,200	
Group Health/Dental	51.2105	17,441	17,442	17,489	19,730	
Group Life Insurance	51.2110	140	141	170	170	
FICA contributions (employer)	51.2200	4,090	4,469	4,640	4,640	
Retirement contribution (employer)	51.2400	2,773	3,052	3,100	3,100	
Workers' compensation	51.2700	78	200	150	150	
		84,459	**86,211**	**86,159**	**88,400**	**0**
Purchased/Contracted Services						
Collection fees	52.1200	763,530	755,000	775,000	775,000	
Audit	52.1210	750	1,000	1,000	1,000	
Custodial	52.2130	1,315	1,215	1,315	1,315	
Computer maintenance	52.2201	0	500	500	500	
Property/Liability insurance	52.3120	2,937	6,950	4,630	4,630	
Public Officials Liablity	52.3160	1,466	3,385	1,500	1,500	
Postage	52.3220	500	1,000	1,500	1,500	
Landfill fees	52.3660	137,696	140,000	140,000	140,000	
		908,194	**909,050**	**925,445**	**925,445**	**0**
Supplies						
Office supplies	53.1110	50	100	100	100	
Computer supplies	53.1120	50	100	100	100	
Copier supplies	53.1130	750	1,000	1,000	1,000	

Solid Waste Expenditures

	Account #	Actual FY2014	Adopted Budget FY2015	Department Requested FY2016	City Manager Recommended FY2016	Mayor & Council Approved FY2016
Miscellaneous supplies	53.1140	4	100	50	50	
Gasoline	53.1270	2,191	2,000	2,000	2,000	
Small Equip - computers	53.1601	511	500	500	500	
		3,556	**3,800**	**3,750**	**3,750**	**0**
Other Costs						
Depreciation	56.1000	2,280	0	0	0	
Contingencies - Solid Waste Fund	57.9300	0	20,630	16,646	18,080	
		2,280	**20,630**	**16,646**	**18,080**	**0**
Total Expenditures		**998,489**	**1,019,691**	**1,032,000**	**1,035,675**	**0**

Solid Waste Expenditure Descriptions

Account #			Amount
	Salaries, Wages and Employee Benefits		
51.1100	Regular Employees	$	58,410
51.1300	Overtime	$	2,200
51.2105	Group Health/Dental	$	19,730
51.2110	Group Life Insurance	$	170
51.2200	FICA contributions (employer) *Salaries and overtime x 7.65%*	$	4,640
51.2400	Retirement contributions (employer)	$	3,100
51.2700	Workers' Compensation	$	150
	Purchased/Contracted Services		
52.1200	Collection fees	$	775,000
52.1210	Audit	$	1,000
52.2130	Custodial	$	1,315
52.2201	Computer maintenance	$	500
52.3120	Property/Liability insurance	$	4,630

Solid Waste Expenditure Descriptions

Account #			Amount
52.3160	Public Official Liability	$	1,500
52.3220	Postage	$	1,500
52.3660	Landfill fees	$	140,000
	Supplies		
53.1110	Office supplies	$	100
53.1120	Computer supplies	$	100
53.1130	Copier supplies	$	1,000
53.1140	Miscellaneous supplies	$	50
53.1270	Gasoline	$	2,000
53.1601	Small Equip - Computers	$	500
57.9300	Contingencies - Solid Waste Fund	$	18,080
	Total	**$**	**1,035,675**

SPLOST VI and VII Revenues

SPLOST VI

	Account #	Actual FY2014	Adopted Budget FY2015	Department Requested FY2016	City Manager Recommended FY2016	Mayor & Council Approved FY2016
Sales, Interest, Other Income						
SPLOST Referendum Tax	31.3200	171,467	3,700,000	3,300,000	3,300,000	
Total Revenues		**171,467**	**3,700,000**	**3,300,000**	**3,300,000**	**0**

SPLOST VII

	Account #	Actual FY2014	Adopted Budget FY2015	Department Requested FY2016	City Manager Recommended FY2016	Mayor & Council Approved FY2016
Sales, Interest, Other Income						
SPLOST Referendum Tax	31.3201	529,447	2,410,000	2,200,000	2,150,000	
SPLOST VII Fund Equity	31.3201	0	0	0	150,000	
Total Revenues		**529,447**	**2,410,000**	**2,200,000**	**2,300,000**	**0**

SPLOST VI Expenditures

	Account #	Actual FY2014	Adopted Budget FY2015	Department Requested FY2016	City Manager Recommended FY2016	Mayor & Council Approved FY2016
Road, Streets and Bridges						
Sewer infrastructure	54.1202	0	3,700,000	3,200,000	3,200,000	
Drainage	54.1241	23,904	0	0	0	
Paving/Overlaying	54.1416	37,866	0	100,000	100,000	
City Buildings	54.1500	37,695	0	0	0	
Operating T/F Out	61.1000	82,491	0	0	0	
		181,956	**3,700,000**	**3,300,000**	**3,300,000**	**0**
Total Expenditures		**181,956**	**3,700,000**	**3,300,000**	**3,300,000**	**0**

SPLOST VII Expenditures

	Account #	Actual FY2014	Adopted Budget FY2015	Department Requested FY2016	City Manager Recommended FY2016	Mayor & Council Approved FY2016
Purchased/Contracted Services						
Professional Services: Audit	52.1211	0	500	500	500	
		0	**500**	**500**	**500**	**0**
Various Projects						
Infrastructure 54220	52.2224	10,478	400,000	519,200	215,000	
Drainage 54.2200	54.1242	11,189	0	0	45,000	
Equipment/Facilities 54200	54.1241	0	210,000	0	150,000	
Paving/Overlay	54.1417	9,509	0	0	209,200	
Bond Debt 54310	58.1100	0	1,800,000	1,680,800	1,680,800	
		31,176	**2,410,000**	**2,200,000**	**2,300,000**	**0**
Total Expenditures		**31,176**	**2,410,000**	**2,200,000**	**2,300,000**	**0**

SPLOST VI Expenditure Descriptions

Account #			Amount
Capital Outlays			
Sewer		$	3,200,000
Gaines Davis Sewer Project			
Paving/Overlaying		$	100,000
	Total	**$**	**3,300,000**

SPLOST VII Expenditure Descriptions

Account #			Amount
	Capital Outlays		
52.2224	Infrastructure	$	215,000
	Gateway turn lane $35,000		
	Gateway Center Enhancement $80,000		
	Aquatic Renovations $100,000		
54.1241	Vehicles/Equipment	$	150,000
	Generator Mission Trace Water Plant		
54.1242	Drainage	$	45,000
	Gateway Center Property $45,000		
54.1417	Paving/Overlay	$	209,200
	Road Condition Survey $46,000		
	Misc. Projects $133,200		
	Fire Department Apron $30,000		
	Bond Debt	$	1,680,800
	Total	**$**	**2,300,000**

Multiple Grants Fund

Revenues	Account #	Actual FY2014	Adopted Budget FY2015	Department Requested FY2016	City Manager Recommended FY2016	Mayor & Council Approved FY2016
Grant Federal	33.1120	159,918	7,500	7,500	7,500	
GEMA Grant - Fire Dept	33.4000	7,678	0	0	0	
OP Grant - Bullet proof vest	33.4112	0	2,500	2,500	2,500	
State Gov't Grant	33.4121	-9,793	0	0	0	
Total Revenues		**157,803**	**10,000**	**10,000**	**10,000**	**0**

Expenditures	Account #	Actual FY2014	Adopted Budget FY2015	Department Requested FY2016	City Manager Recommended FY2016	Mayor & Council Approved FY2016
Operating Transfer Out to General Fund	61.1000	157,803	10,000	10,000	10,000	
Operating Transfer Out - Capital Projects	61.1030	137,549	0	0	0	
Total Expenditures		**295,352**	**10,000**	**10,000**	**10,000**	**0**

Multiple Grants Expenditure Descriptions

Account #				Amount
61.1000	Operating Transfer Out to General Fund		$	10,000
	Hazmat Grant to Fire Department			
	Bullet Proof Vest			
		Total	**$**	**10,000**

LMIG

Revenues	Account #	Actual FY2014	Adopted Budget FY2015	Department Requested FY2016	City Manager Recommended FY2016	Mayor & Council Approved FY2016
Fund Balance	13.3000	0	284,124	149,932	149,932	
LMIG GRANT	31.3200	150,856	0	150,000	150,000	
Interest revenues	36.1000	194	150	150	150	
Operating Transfer In	39.1200	137,549	0	0	0	
		288,599	**284,274**	**300,082**	**300,082**	**0**
Total Revenues		**288,599**	**284,274**	**300,082**	**300,082**	**0**

Expenditures	Account #	Actual FY2014	Adopted Budget FY2015	Department Requested FY2016	City Manager Recommended FY2016	Mayor & Council Approved FY2016
Paving and Overlay - Highways & Streets	54.1415	0	284,274	300,082	300,082	
		0	**284,274**	**300,082**	**300,082**	**0**
Total Expenditures		**0**	**284,274**	**300,082**	**300,082**	**0**

LMIG Expenditure Descriptions

Account #			Amount
	Capital Outlays		
54220-54.1415	Paving/Overlaying	$	300,082
	LMIG/Misc. Road Projects		
	Total	**$**	**300,082**

Aquatic Center Revenues

	Account #	Actual FY2014	Adopted Budget FY2015	Department Requested FY2016	City Manager Recommended FY2016	Mayor & Council Approved FY2016
Charge for Services						
Daily Admission	34.7210	187,442	200,000	201,000	200,000	
Birthday Parties	34.7225	13,878	15,000	16,000	16,000	
Group Sales	34.7230	35,138	32,000	36,500	36,500	
Rentals	34.7235	23,477	38,000	38,000	38,000	
Swim Lessons	34.7510	9,583	7,200	10,000	10,000	
Concession	34.7900	76,741	73,000	80,000	80,000	
Retail Sales	34.7910	6,780	20,000	10,000	10,000	
Locker Rentals	34.7920	1,029	1,000	1,100	1,100	
		354,068	**386,200**	**392,600**	**391,600**	**0**
Miscellaneous						
Miscellaneous Income	38.9010	398	0	0	0	
Over/Short	38.9035	283	0	0	0	
		681	**0**	**0**	**0**	**0**
Other Financing Sources						
Operating Transfer In	39.1200	20,148	0	95,000	0	0
		20,148	**0**	**95,000**	**0**	**0**
Total Revenues		**374,897**	**386,200**	**487,600**	**391,600**	**0**

Aquatic Center Expenditures

	Account #	Actual FY2014	Adopted Budget FY2015	Department Requested FY2016	City Manager Recommended FY2016	Mayor & Council Approved FY2016
Purchased/Contracted Services						
Employment physicals & tests	52.1231	0	1,500	0	0	
Alarm system maintenance	52.2205	125	300	300	300	
Aquatic Center Maintenance	52.2209	12,390	9,000	9,000	9,000	
Small equipment repairs	52.2216	65	2,400	3,000	3,000	
Building repairs	52.2221	396	5,000	5,000	5,000	
Property/Liability Insurance	52.3110	1,848	0	2,000	1,000	
Telephone	52.3210	4,004	4,300	4,300	4,300	
Postage	52.3220	20	200	100	100	
Advertising	52.3300	2,870	6,000	6,000	6,000	
Printing & binding	52.3400	299	300	300	300	
Travel	52.3500	1,440	2,000	2,000	2,000	
Dues and fees	52.3600	1,444	3,200	3,200	3,200	
Bank fees	52.3680	3,730	4,200	4,200	4,200	
Education and training	52.3700	898	500	1,000	1,000	
Contract Labor	52.3850	196,424	216,000	217,500	217,500	
		225,953	**254,900**	**257,900**	**256,900**	**0**
Supplies						
Office supplies	53.1110	161	1,000	1,000	1,000	
Computer supplies	53.1120	244	500	500	500	
Copier supplies	53.1130	11	100	100	100	
Miscellaneous supplies	53.1140	1,486	4,600	4,600	4,600	
Water/sewerage	53.1210	17,834	18,000	18,000	18,000	
Natural gas	53.1220	1,259	1,500	1,500	1,500	

Aquatic Center Expenditures

	Account #	Actual FY2014	Adopted Budget FY2015	Department Requested FY2016	City Manager Recommended FY2016	Mayor & Council Approved FY2016
Electricity	53.1230	34,222	31,000	34,000	34,000	
Retail Inventory/Resale	53.1500	4,019	9,000	8,000	8,000	
Concession Inventory/Resale	53.1550	29,608	32,000	32,000	32,000	
Small equipment	53.1600	4,436	4,500	5,000	5,000	
Small equipment supplies	53.1601	0	1,500	1,500	1,500	
Small equipment - Furniture & Fixtures	53.1620	14,857	2,500	2,500	2,500	
Safety supplies	53.1701	0	1,700	2,000	2,000	
Uniforms & replacements	53.1702	-576	1,000	1,000	1,000	
Chemicals	53.1715	13,714	16,000	16,000	16,000	
Aquatic Center maintenance supplies	53.1731	3,555	6,400	7,000	7,000	
		124,830	**131,300**	**134,700**	**134,700**	**0**
Capital Outlays						
Site Improvements	54.1200	0	0	45,000	0	
Equipment	54.2500	0	0	50,000	0	
Depreciation	56.1000	91,114	0	0	0	
		91,114	**0**	**95,000**	**0**	**0**
Total Expenditures		**441,897**	**386,200**	**487,600**	**391,600**	**0**

Aquatic Center Expenditure Descriptions

Account #			Amount
	Purchased/Contracted Services		
52.2205	Alarm system maintenance	$	300
52.2209	Aquatic Center maintenance	$	9,000
52.2216	Small equipment repairs *pumps, motors, kitchen equipment, chemical equipment*	$	3,000
52.2221	Building repairs *HVAC, water heaters, plumbing, electrical*	$	5,000
52.3110	Property/Liability Insurance *Actual in 2013 was 0 but $1,848 in 2014*	$	1,000
52.3210	Telephone *Includes long distance and internet service*	$	4,300
52.3220	Postage	$	100
52.3300	Advertising *Brochure, newspaper, radio,TV, local ads*	$	6,000

Aquatic Center Expenditure Descriptions

Account #			Amount
52.3400	Printing and binding	$	300
	tickets, office forms,		
52.3500	Travel	$	2,000
	Aquatics annual meetings (Director), mileage reimbursement		
52.3600	Dues and fees	$	3,200
	World Water park annual dues and registration fee		
	Permit fees, Health Dept, Dept of Labor		
52.3680	Bank fees	$	4,200
	Fees for credit card machine		
	increase due to % of sales		
52.3700	Education and training	$	1,000
	training materials		
52.3850	Contract Labor	$	217,500
	MOU PSA Management		
	Supplies		
53.1110	Office supplies	$	1,000

Aquatic Center Expenditure Descriptions

Account #			Amount
53.1120	Computer supplies	$	500
53.1130	Copier supplies	$	100
53.1140	Miscellaneous supplies *$1,500 operating expenses*	$	4,600
53.1210	Water/Sewerage	$	18,000
53.1240	Natural gas	$	1,500
53.1230	Electricity	$	34,000
53.1500	Retail inventory/Resale *Retail merchandise (expanding)*	$	8,000
53.1550	Concession inventory/Resale	$	32,000
53.1600	Small equipment *Tools, tubes, chlorinator supplies, yard maintenance tools*	$	5,000
53.1601	Small equipment supplies	$	1,500
53.1620	Small equipment - Furniture *Replacement-chairs, umbrellas, tables, canopies* *cash registers*	$	2,500

Aquatic Center Expenditure Descriptions

Account #			Amount
53.1701	Safety supplies *First Aid, rescue supplies, lifejackets, rescue equip*	$	2,000
53.1702	Uniforms & replacements	$	1,000
53.1715	Chemicals	$	16,000
53.1731	Aquatic Center Maintenance Supplies	$	7,000
	Total	**$**	**391,600**