



# City of Dawsonville

PROPOSED

ANNUAL BUDGET

Fiscal Year July 1, 2017 – June 30, 2018

Public Hearing Dates: June 5 and June 19

To Be Adopted by Resolution upon Council Approval

June 19, 2017

*Prepared by: City Clerk Bonnie Warne*

**CITY OF DAWSONVILLE**

**BUDGET FY 2017-18**

| FUND | ACCOUNT NAME                   | FUNCTION  | DESCRIPTION          | REVENUE        | EXPENSES       |
|------|--------------------------------|-----------|----------------------|----------------|----------------|
| 100  | GENERAL FUND                   | 1100      | COUNCIL              |                | \$128,000.00   |
|      |                                | 1300      | MAYOR                |                | \$60,000.00    |
|      |                                | 1400      | ELECTIONS            |                | \$12,000.00    |
|      |                                | 1500      | ADMINISTRATION       |                | \$576,590.00   |
|      |                                | 1565      | CITYHALL BUILDING    |                | \$198,017.00   |
|      |                                | 3900      | ANIMAL CONTROL       |                | \$2,000.00     |
|      |                                | 4200      | ROADS                |                | \$376,800.00   |
|      |                                | 6200      | PARKS                |                | \$3,000.00     |
|      |                                | 7400      | PLANNING & ZONING    |                | \$268,300.00   |
|      |                                | 7540/7550 | ECONOMIC DEVELOPMENT |                | \$27,000.00    |
|      |                                | 8000      | DEBT SERVICE         |                | \$0.00         |
|      |                                |           |                      | \$1,651,707.00 | \$1,651,707.00 |
| 275  | HOTEL-MOTEL TAX                |           |                      | \$4,000.00     | \$4,000.00     |
| 285  | DOWNTOWN DEVELOPMENT AUTHORITY |           |                      | \$65,000.00    | \$65,000.00    |
| 320  | SPLOST VI                      |           |                      | \$1,151,200.00 | \$1,151,200.00 |
| 325  | SPLOST V                       |           |                      | \$130,137.98   | \$130,137.98   |
| 505  | ENTERPRISE                     | 4300      | SEWER                |                | \$873,425.00   |
|      |                                | 4400      | WATER                |                | \$572,372.72   |
|      |                                |           |                      | \$1,445,797.72 | \$1,445,797.72 |
| 530  | CAPITAL OUTLAY                 | 4300      | SEWER TAPS           |                | \$120,000.00   |
|      |                                | 4400      | WATER TAPS           |                | \$295,000.00   |
|      |                                |           |                      | \$415,000.00   | \$415,000.00   |
| 540  | GARBAGE                        | 4310      | SOLID WASTE          | \$123,000.00   | \$123,000.00   |
| 790  | CEMETERY                       | 4950      | CEMETERY             | \$42,923.00    | \$42,923.00    |

|                               |                |
|-------------------------------|----------------|
| FY 2017-18 TOTAL REVENUE      | \$5,028,765.70 |
| FY 2017-18 TOTAL EXPENDITURES | \$5,028,765.70 |

**BUDGET FY 2017-18**

| <b>REVENUE</b>                      |                                    |                       |                       |                        |                       |                       |
|-------------------------------------|------------------------------------|-----------------------|-----------------------|------------------------|-----------------------|-----------------------|
| <b>GENERAL FUND - 100</b>           |                                    |                       |                       |                        |                       |                       |
| <b>Account #</b>                    | <b>Account Description</b>         | <b>2017-18 Recmnd</b> | <b>2016-17 Budget</b> | <b>2016-17: May 15</b> | <b>2015-16 Actual</b> | <b>2014-15 Actual</b> |
| 100-0000-311100                     | ELECTRIC FRANCHISE FEES            | 140,800.00            | 140,000.00            | 140,677.09             | 138,866.63            | 169,915.55            |
| 100-0000-311315                     | MOTOR VEHICLE TITLE AD VALOREM TAX | 45,360.00             | 40,000.00             | 38,228.87              | 52,677.91             | 45,874.26             |
| 100-0000-311730                     | GAS FRANCHISE FEES                 | 6,720.00              | 5,900.00              | 5,052.89               | 6,501.35              | 5,881.46              |
| 100-0000-311750                     | TV CABLE FRANCHISE FEES            | 6,980.00              | 6,500.00              | 6,983.90               | 6,969.64              | 6,566.31              |
| 100-0000-311760                     | TELEPHONE FRANCHISE FEES           | 26,920.00             | 24,000.00             | 27,413.89              | 24,657.67             | 23,706.20             |
| 100-0000-311790                     | GARBAGE FRANCHISE FEES             | 4,570.00              | 4,000.00              | 4,794.00               | 4,350.00              | 4,182.00              |
| 100-0000-311795                     | BROADBAND FRANCHISE FEE            | 800.00                | 1,000.00              | 763.51                 | 1,058.37              | 735.99                |
| 100-0000-313100                     | LOCAL OPTION SALES TAX             | 865,000.00            | 800,000.00            | 727,476.70             | 756,641.06            | 788,952.27            |
| 100-0000-314200                     | ALCOHOL EXCISE TAX                 | 91,800.00             | 100,000.00            | 88,242.22              | 87,093.03             | 91,757.14             |
| 100-0000-314500                     | EXCISE TAX ON ENERGY               | 62.00                 | 60.00                 | 49.49                  | 11.38                 | 0.00                  |
| 100-0000-316100                     | OCCUPATION TAX                     | 24,000.00             | 22,500.00             | 23,650.00              | 24,062.50             | 20,912.36             |
| 100-0000-316200                     | INSURANCE PREMIUM TAX              | 168,000.00            | 154,500.00            | 169,395.32             | 154,351.62            | 148,693.72            |
| 100-0000-316300                     | FINANCIAL INSTITUTION TAX          | 6,700.00              | 13,000.00             | 6,756.23               | 13,405.12             | 12,419.00             |
| 100-0000-321100                     | ALCOHOL LICENSE                    | 37,300.00             | 32,000.00             | 38,600.00              | 35,550.00             | 25,000.00             |
| 100-0000-321150                     | CATERING EVENT PERMIT              | 100.00                | 100.00                | 100.00                 | 150.00                | 100.00                |
| 100-0000-322210                     | ZONING & LAND USE FEES             | 1,700.00              | 2,000.00              | 1,750.00               | 3,575.00              | 1,250.00              |
| 100-0000-322230                     | SIGN PERMIT                        | 1,900.00              | 1,800.00              | 2,075.00               | 2,600.00              | 1,260.00              |
| 100-0000-322240                     | VARIANCE APPLICATION FEE           | 300.00                | 300.00                | 1,200.00               | 600.00                | 900.00                |
| 100-0000-322990                     | PARADE/PUBLIC ASSEMBLY FEE         | 700.00                | 600.00                | 825.00                 | 1,100.00              | 625.00                |
| 100-0000-323100                     | BUILDING PERMIT                    | 25,000.00             | 14,000.00             | 30,532.19              | 18,883.00             | 15,271.82             |
| 100-0000-323111                     | CERTIFICATE OF OCCUPANCY FEE       | 3,500.00              | 1,800.00              | 4,040.00               | 2,370.00              | 1,520.00              |
| 100-0000-323130                     | PLUMBING PERMIT FEES               | 3,400.00              | 1,500.00              | 3,890.00               | 2,294.00              | 2,311.00              |
| 100-0000-323140                     | ELECTRIC PERMIT FEES               | 3,800.00              | 1,500.00              | 4,270.50               | 2,674.00              | 3,290.50              |
| 100-0000-323160                     | HVAC PERMIT FEES                   | 3,400.00              | 1,500.00              | 3,910.00               | 2,883.00              | 1,960.00              |
| 100-0000-323900                     | OTHER - GRADING FEES               | 20,000.00             | 9,000.00              | 24,720.90              | 13,442.50             | 9,274.00              |
| 100-0000-323901                     | OTHER - PLAN REVIEW FEES           | 2,500.00              | 1,000.00              | 2,618.75               | 1,733.00              | 4,775.56              |
| 100-0000-334200                     | HEALTH GRANT                       | 1,000.00              | 500.00                | 1,000.00               | 500.00                | 1,000.00              |
| 100-0000-334310                     | STATE GRANT CAPITAL-LMIG DIRECT    | 24,100.00             | 17,300.00             | 24,098.18              | 17,332.82             | 0.00                  |
| 100-0000-341400                     | MISC REVENUE                       | 100.00                | 1,000.00              | 5,153.28               | 5,423.14              | 7,055.47              |
| 100-0000-343000                     | INFRASTRUCTURE FEE                 | 20,000.00             | 10,000.00             | 65,940.00              | 49,000.00             | 37,000.00             |
| 100-0000-346100                     | ANIMAL CONTROL AND SHELTER FEES    | 100.00                | 0.00                  | 240.00                 | 50.00                 | 0.00                  |
| 100-0000-349300                     | BAD CHECK FEE                      | 25.00                 | 25.00                 | 25.00                  | 50.00                 | 0.00                  |
| 100-0000-361000                     | INTEREST INCOME                    | 10,700.00             | 2,500.00              | 9,881.66               | 6,254.31              | 2,921.97              |
| 100-0000-381000                     | RENTAL INCOME - DMC                | 55,050.00             | 52,000.00             | 52,329.14              | 65,030.19             | 54,181.80             |
| 100-1400-341910                     | ELECTION QUALIFYING FEE            | 720.00                | 0.00                  | 0.00                   | 1,101.00              | 180.00                |
| 100-1500-311340                     | INTANGIBLES TAX                    | 39,000.00             | 2,500.00              | 32,763.84              | 9,874.92              | 1,458.97              |
| 100-1500-311601                     | REAL ESTATE TRANSFER TAX           | 9,600.00              | 500.00                | 8,802.06               | 4,384.25              | 1,457.54              |
| 100-0000-740000                     | TRANSFER IN FROM RESERVES          |                       |                       |                        |                       |                       |
| <b>GENERAL FUND Revenue Totals:</b> |                                    | <b>1,651,707.00</b>   | <b>1,464,885.00</b>   | <b>1,558,249.61</b>    | <b>1,517,501.41</b>   | <b>1,492,389.89</b>   |

| <b>EXPENDITURES</b>       |                                      |                       |                       |                        |                       |                       |
|---------------------------|--------------------------------------|-----------------------|-----------------------|------------------------|-----------------------|-----------------------|
| <b>GENERAL FUND - 100</b> |                                      |                       |                       |                        |                       |                       |
| <b>Account #</b>          | <b>Account Description</b>           | <b>2017-18 Recmnd</b> | <b>2016-17 Budget</b> | <b>2016-17: May 15</b> | <b>2015-16 Actual</b> | <b>2014-15 Actual</b> |
|                           | <b>DEPARTMENT: COUNCIL</b>           |                       |                       |                        |                       |                       |
| 100-1100-511000           | COUNCIL: SALARIES                    | 32,000.00             | 29,200.00             | 23,300.00              | 31,720.00             | 34,585.00             |
| 100-1100-512100           | COUNCIL: GROUP INSURANCE             | 80,016.00             | 76,000.00             | 54,077.20              | 55,672.80             | 45,450.53             |
| 100-1100-512200           | COUNCIL: TAXES: SUTA, FICA, FUTA     | 1,440.00              | 1,920.00              | 1,184.64               | 1,743.21              | 2,067.97              |
| 100-1100-523200           | COUNCIL: COMMUNICATIONS - CELL PHONE | 2,880.00              | 2,880.00              | 2,640.00               | 2,400.00              | 0.00                  |
| 100-1100-523500           | COUNCIL: TRAVEL                      | 6,264.00              | 9,000.00              | 2,432.19               | 5,244.06              | 0.00                  |
| 100-1100-523700           | COUNCIL: EDUCATION & TRAINING        | 5,400.00              | 9,000.00              | 2,975.00               | 3,305.00              | 0.00                  |

|                 |   |            |            |            |            |            |
|-----------------|---|------------|------------|------------|------------|------------|
|                 | <b>DEPARTMENT: MAYOR</b>                |            |            |            |            |            |
| 100-1300-511000 | MAYOR: SALARIES                         | 27,600.00  | 29,200.00  | 22,500.00  | 28,600.00  | 32,300.00  |
| 100-1300-512100 | MAYOR: GROUP INSURANCE                  | 20,004.00  | 20,080.00  | 18,076.90  | 18,501.60  | 18,434.16  |
| 100-1300-512200 | MAYOR: TAXES: SUTA, FICA, FUTA          | 1,716.00   | 2,000.00   | 1,429.99   | 1,855.20   | 2,151.04   |
| 100-1300-523200 | MAYOR: COMMUNICATIONS - CELL PHONE      | 720.00     | 720.00     | 660.00     | 600.00     | 0.00       |
| 100-1300-523500 | MAYOR: TRAVEL                           | 5,980.00   | 7,000.00   | 5,181.19   | 4,924.86   | 0.00       |
| 100-1300-523700 | MAYOR: EDUCATION & TRAINING             | 3,980.00   | 5,000.00   | 2,190.00   | 2,830.00   | 0.00       |
|                 | <b>DEPARTMENT: ELECTIONS</b>            |            |            |            |            |            |
| 100-1400-521203 | ELECTIONS: PROFESSIONAL OTHER           | 10,200.00  | 400.00     | 0.00       | 321.03     | 0.00       |
| 100-1400-523300 | ELECTIONS: ADVERTISING                  | 1,200.00   | 500.00     | 86.60      | 490.20     | 0.00       |
| 100-1400-523400 | ELECTIONS: PRINTING AND BINDING         | 450.00     | 25.00      | 0.00       | 0.00       | 0.00       |
| 100-1400-531100 | ELECTIONS: SUPPLIES                     | 150.00     | 75.00      | 0.00       | 18.67      | 0.00       |
|                 | <b>DEPARTMENT: ADMINISTRATION</b>       |            |            |            |            |            |
| 100-1500-511000 | ADMINISTRATION: SALARIES                | 205,000.00 | 171,000.00 | 132,331.69 | 126,366.27 | 82,174.67  |
| 100-1500-512100 | ADMINISTRATION: GROUP INSURANCE         | 32,500.00  | 30,000.00  | 15,220.43  | 13,339.50  | 9,050.40   |
| 100-1500-512200 | ADMINISTRATION: TAXES: SUTA, FICA, FUTA | 16,000.00  | 18,000.00  | 11,427.73  | 11,580.67  | 9,261.15   |
| 100-1500-512400 | RETIREMENT CONTRIBUTIONS                | 13,500.00  | 14,400.00  | 10,894.30  | 12,203.16  | 11,333.16  |
| 100-1500-512700 | WORKERS COMP                            | 600.00     | 600.00     | 369.00     | 229.00     | 345.00     |
| 100-1500-521200 | PROFESSIONAL LEGAL                      | 95,000.00  | 60,000.00  | 58,366.38  | 64,606.54  | 52,817.57  |
| 100-1500-521201 | PROFESSIONAL ACCOUNTING                 | 19,000.00  | 17,000.00  | 28,916.68  | 15,000.00  | 13,086.68  |
| 100-1500-521203 | PROFESSIONAL OTHER                      | 10,000.00  | 22,433.95  | 14,426.89  | 3,635.13   | 3,668.44   |
| 100-1500-521300 | TECHNICAL SERVICES (IT)                 | 21,000.00  | 20,000.00  | 12,682.33  | 14,152.65  | 12,258.16  |
| 100-1500-521315 | TECHNICAL SERVICES-PAYROLL ACH          | 2,700.00   | 1,900.00   | 1,778.76   | 1,744.52   | 1,651.85   |
| 100-1500-522100 | CLEANING SERVICES                       | 12,375.00  | 10,000.00  | 8,550.00   | 8,487.00   | 8,300.00   |
| 100-1500-522200 | REPAIRS & MAINTENANCE                   | 4,000.00   | 1,600.00   | 3,912.43   | 1,646.05   | 418.49     |
| 100-1500-522320 | RENTAL EQUIPMENT                        | 4,400.00   | 4,400.00   | 3,817.94   | 3,976.82   | 2,332.75   |
| 100-1500-523000 | OTHER PURCHASED SERVICES                | 11,000.00  | 11,000.00  | 10,390.00  | 8,740.00   | 8,906.95   |
| 100-1500-523100 | INSURANCE OTHER THAN EMPL               | 19,000.00  | 17,000.00  | 18,649.00  | 2,184.75   | 2,514.83   |
| 100-1500-523200 | COMMUNICATIONS                          | 6,300.00   | 6,500.00   | 4,646.25   | 6,084.23   | 5,986.63   |
| 100-1500-523300 | ADVERTISING                             | 2,500.00   | 2,185.00   | 2,077.45   | 1,499.79   | 3,744.66   |
| 100-1500-523400 | PRINTING AND BINDING                    | 200.00     | 500.00     | 100.00     | 129.74     | 506.46     |
| 100-1500-523500 | TRAVEL                                  | 25,000.00  | 24,600.00  | 2,049.67   | 9,966.94   | 11,142.45  |
| 100-1500-523600 | DUES & FEES                             | 7,000.00   | 7,000.00   | 5,153.63   | 5,534.02   | 5,456.70   |
| 100-1500-523700 | EDUCATION & TRAINING                    | 11,500.00  | 11,000.00  | 3,490.00   | 3,255.50   | 9,924.00   |
| 100-1500-523910 | UNIFORMS                                | 2,000.00   |            |            |            |            |
| 100-1500-531100 | SUPPLIES                                | 24,515.00  | 24,000.00  | 12,764.15  | 18,787.05  | 21,464.73  |
| 100-1500-531270 | ENERGY GASOLINE/DIESEL                  | 4,000.00   | 1,500.00   | 1,067.26   | 1,165.45   | 2,585.36   |
| 100-1500-531300 | FOOD                                    | 2,500.00   | 2,500.00   | 1,026.82   | 2,366.54   | 4,142.01   |
| 100-1500-999999 | CONTINGENCY                             | 25,000.00  | 25,000.00  | 0.00       | 0.00       | 0.00       |
|                 | <b>DEPARTMENT: CITYHALL BLDG</b>        |            |            |            |            |            |
| 100-1565-521300 | TECHNICAL SERVICES                      | 6,000.00   | 2,500.00   | 951.00     | 2,501.72   | 300.00     |
| 100-1565-522200 | REPAIRS & MAINTENANCE                   | 111,817.00 | 88,088.98  | 89,139.27  | 47,923.10  | 31,563.12  |
| 100-1565-531100 | SUPPLIES                                | 10,000.00  | 65,321.43  | 56,051.98  | 546.39     | 7,344.00   |
| 100-1565-531220 | ENERGY NATURAL GAS                      | 9,000.00   | 10,000.00  | 6,687.26   | 8,504.33   | 9,578.03   |
| 100-1565-531230 | ENERGY ELECTRICITY                      | 61,200.00  | 60,000.00  | 54,745.14  | 57,520.85  | 53,039.78  |
|                 | <b>DEPARTMENT: ANIMAL CONTROL</b>       |            |            |            |            |            |
| 100-3900-523600 | DUES & FEES                             | 1,000.00   | 1,000.00   | 445.00     | 235.00     | 0.00       |
| 100-3900-531100 | SUPPLIES                                | 1,000.00   | 8,000.00   | 3,806.12   | 0.00       | 0.00       |
|                 | <b>DEPARTMENT: ROADS</b>                |            |            |            |            |            |
| 100-4200-511000 | SALARIES                                | 120,000.00 | 120,000.00 | 97,610.30  | 96,233.13  | 100,533.52 |
| 100-4200-512100 | GROUP INSURANCE                         | 32,400.00  | 45,000.00  | 31,778.92  | 21,980.40  | 25,917.89  |
| 100-4200-512200 | TAXES: SUTA, FICA, FUTA                 | 9,500.00   | 14,000.00  | 7,188.05   | 7,119.89   | 7,343.81   |
| 100-4200-512400 | RETIREMENT CONTRIBUTIONS                | 2,200.00   | 2,000.00   | 1,815.70   | 2,135.82   | 1,990.80   |
| 100-4200-512700 | WORKERS COMP                            | 6,000.00   | 6,000.00   | 2,509.34   | 5,572.50   | 12,332.00  |
| 100-4200-521200 | PROFESSIONAL LEGAL                      | 2,000.00   | 6,000.00   | 0.00       | 4,290.82   | 1,954.73   |

|                  |  |                     |                     |                     |                     |                     |
|------------------|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| 100-4200-521202  | PROFESSIONAL ENGINEERING                   | 0.00                | 6,000.00            | 0.00                | 4,500.00            | 3,729.96            |
| 100-4200-521300  | TECHNICAL SERVICES                         | 1,900.00            | 1,900.00            | 1,163.85            | 1,816.56            | 1,825.16            |
| 100-4200-522110  | GARBAGE SERVICES                           | 2,400.00            | 0.00                | 462.10              | 0.00                | 0.00                |
| 100-4200-522140  | STREET SWEEPING/GROUNDSUP                  | 12,600.00           | 15,000.00           | 10,870.00           | 12,760.00           | 12,960.00           |
| 100-4200-522200  | REPAIRS & MAINTENANCE                      | 75,000.00           | 75,000.00           | 70,871.67           | 81,493.08           | 75,402.69           |
| 100-4200-523200  | COMMUNICATIONS                             | 2,550.00            | 2,500.00            | 2,140.24            | 2,608.54            | 2,602.64            |
| 100-4200-523400  | PRINTING AND BINDING                       | 150.00              | 100.00              | 95.00               | 0.00                | 0.00                |
| 100-4200-523500  | TRAVEL                                     | 1,150.00            | 900.00              | 0.00                | 17.00               | 374.00              |
| 100-4200-523600  | DUES & FEES                                | 500.00              | 750.00              | 499.00              | 620.50              | 352.50              |
| 100-4200-523700  | EDUCATION & TRAINING                       | 1,050.00            | 800.00              | 350.00              | 495.00              | 623.00              |
| 100-4200-523910  | UNIFORM SERVICE                            | 2,000.00            | 2,300.00            | 983.27              | 1,173.84            | 689.22              |
| 100-4200-531100  | SUPPLIES                                   | 20,000.00           | 25,000.00           | 14,369.91           | 17,790.26           | 14,697.17           |
| 100-4200-531230  | ENERGY ELECTRICITY                         | 41,000.00           | 44,000.00           | 36,225.71           | 40,366.39           | 40,401.29           |
| 100-4200-531240  | ENERGY BOTTLED GAS                         | 800.00              | 700.00              | 760.60              | 390.32              | 650.29              |
| 100-4200-531270  | ENERGY GASOLINE/DIESEL                     | 8,600.00            | 7,600.00            | 6,858.71            | 7,380.13            | 8,308.81            |
| 100-4200-541400  | INFRASTRUCTURE-GDOT LMIG                   | 35,000.00           | 32,000.00           | 33,422.59           | 28,630.49           | 15,298.01           |
|                  | <b>DEPARTMENT: PARKS</b>                   |                     |                     |                     |                     |                     |
| 100-6200-522200  | REPAIRS & MAINTENANCE                      | 1,000.00            | 2,500.00            | 2,120.13            | 2,193.91            | 0.00                |
| 100-6200-5531100 | SUPPLIES                                   | 2,000.00            |                     |                     |                     |                     |
|                  | <b>DEPARTMENT: PLANNING &amp; ZONING</b>   |                     |                     |                     |                     |                     |
| 100-7400-511000  | SALARIES                                   | 101,300.00          | 103,000.00          | 35,653.68           | 32,915.12           | 32,152.43           |
| 100-7400-512100  | GROUP INSURANCE                            | 35,000.00           | 25,000.00           | 9,394.20            | 9,812.40            | 9,050.40            |
| 100-7400-512200  | TAXES: SUTA, FICA, FUTA                    | 8,300.00            | 7,500.00            | 2,727.51            | 2,519.00            | 2,459.65            |
| 100-7400-512400  | RETIREMENT CONTRIBUTIONS                   | 1,900.00            | 0.00                | 605.00              | 0.00                | 0.00                |
| 100-7400-521200  | PROFESSIONAL LEGAL                         | 27,000.00           | 18,000.00           | 24,421.37           | 13,012.30           | 26,129.51           |
| 100-7400-521202  | PROFESSIONAL ENGINEERING                   | 5,000.00            | 5,000.00            | 30,187.50           | 2,722.43            | 4,638.78            |
| 100-7400-521203  | PROFESSIONAL OTHER                         | 45,000.00           | 21,000.00           | 45,934.59           | 17,342.00           | 15,313.90           |
| 100-7400-521300  | TECHNICAL SERVICES                         | 1,650.00            | 1,500.00            | 1,454.25            | 1,308.75            | 1,753.26            |
| 100-7400-522200  | REPAIRS & MAINTENANCE                      | 1,500.00            |                     |                     |                     |                     |
| 100-7400-522320  | RENTAL EQUIPMENT                           | 1,260.00            |                     |                     |                     |                     |
| 100-7400-523200  | COMMUNICATIONS                             | 1,450.00            | 1,800.00            | 720.00              | 1,027.35            | 1,006.95            |
| 100-7400-523300  | ADVERTISING                                | 1,000.00            | 750.00              | 850.00              | 840.00              | 841.20              |
| 100-7400-523400  | PRINTING AND BINDING                       | 100.00              | 100.00              | 152.00              | 0.00                | 59.00               |
| 100-7400-523500  | TRAVEL                                     | 3,300.00            | 900.00              | 1,040.71            | 0.00                | 1,369.73            |
| 100-7400-523600  | DUES & FEES                                | 690.00              | 450.00              | 358.00              | 485.00              | 510.50              |
| 100-7400-523700  | EDUCATION & TRAINING                       | 4,500.00            | 800.00              | 1,355.00            | 320.00              | 1,613.00            |
| 100-7400-523800  | LICENSES                                   | 0.00                |                     |                     |                     |                     |
| 100-7400-523910  | UNIFORMS                                   | 750.00              |                     |                     |                     |                     |
| 100-7400-531100  | SUPPLIES                                   | 3,000.00            | 1,000.00            | 3,257.74            | 1,561.47            | 3,215.14            |
| 100-7400-321270  | ENERGY-GASOLINE / DIESEL                   | 2,600.00            |                     |                     |                     |                     |
| 100-7400-541400  | CAPITAL - PROPERTY (VEHICLE)               | 23,000.00           |                     |                     |                     |                     |
|                  | <b>DEPARTMENT: ECONOMIC DEVELOPMENT</b>    |                     |                     |                     |                     |                     |
| 100-7540-572000  | PMTS TO OTHER AGENCY (Chamber of Commerce) | 12,000.00           | 12,000.00           | 11,000.00           | 12,000.00           | 12,000.00           |
| 100-7550-531000  | PMTS TO OTHER AGENCY (DDA)                 | 15,000.00           | 42,500.00           | 42,500.00           | 0.00                | 0.00                |
|                  | <b>DEPARTMENT: DEBT SERVICE</b>            |                     |                     |                     |                     |                     |
| 100-8000-581000  | PRINCIPAL on Cityhall                      | 0.00                | 0.00                | 0.00                | 20,981.29           | 109,396.44          |
| 100-8000-581100  | PRINCIPAL on Main St Park                  | 0.00                | 0.00                | 0.00                | 110,727.29          | 38,136.12           |
| 100-8000-582000  | INTEREST on Cityhall                       | 0.00                | 0.00                | 0.00                | 26,786.44           | 35,136.10           |
| 100-8000-582100  | INTEREST on Main St Park                   | 0.00                | 0.00                | 0.00                | 13,124.55           | 16,279.16           |
|                  | <b>GENERAL FUND Expenditure Totals:</b>    | <b>1,651,707.00</b> | <b>1,583,379.36</b> | <b>1,246,374.91</b> | <b>1,219,193.31</b> | <b>1,158,935.49</b> |

|   |                     |
|---|---------------------|
| <b>GENERAL FUND Revenue Totals:</b>     | <b>1,651,707.00</b> |
| <b>GENERAL FUND Expenditure Totals:</b> | <b>1,651,707.00</b> |

**BUDGET FY 2017-18**

| <b>REVENUE</b>                |  |                       |                       |                        |                       |                       |
|-------------------------------|--|-----------------------|-----------------------|------------------------|-----------------------|-----------------------|
| <b>HOTEL/MOTEL FUND - 275</b> |  |                       |                       |                        |                       |                       |
| <b>Account #</b>              | <b>Account Description</b>                 | <b>2017-18 Recmnd</b> | <b>2016-17 Budget</b> | <b>2016-17: May 15</b> | <b>2015-16 Actual</b> | <b>2014-15 Actual</b> |
| 275-0000-314100               | HOTEL/MOTEL TAX                            | 4,000.00              | 4,000.00              | 2,765.26               | 3,148.02              | 2,672.21              |
|                               | <b>HOTEL/MOTEL FUND 275 Revenue Totals</b> | <b>4,000.00</b>       | <b>4,000.00</b>       | <b>2765.26</b>         | <b>3,148.02</b>       | <b>2,672.21</b>       |

| <b>EXPENDITURES</b>           |  |                       |                       |                       |                       |                       |
|-------------------------------|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>HOTEL/MOTEL FUND - 275</b> |  |                       |                       |                       |                       |                       |
| <b>Account #</b>              | <b>Account Description</b>                     | <b>2016-17 Recmnd</b> | <b>2015-16 Budget</b> | <b>2015-16: May 5</b> | <b>2014-15 Actual</b> | <b>2013-14 Actual</b> |
| 275-7540-572000               | PMTS TO OTHER AGENCY (Chamber of Commerce)     | 4,000.00              | 4,000.00              | 2,533.41              | 3,015.48              | 2,591.95              |
|                               | <b>HOTEL/MOTEL FUND 275 Expenditure Totals</b> | <b>4,000.00</b>       | <b>4,000.00</b>       | <b>2,533.41</b>       | <b>3,015.48</b>       | <b>2,591.95</b>       |

|  |                 |
|--|-----------------|
| <b>HOTEL/MOTEL FUND 275 Revenue Totals</b>     | <b>4,000.00</b> |
| <b>HOTEL/MOTEL FUND 275 Expenditure Totals</b> | <b>4,000.00</b> |

**BUDGET FY 2017-18**

| <b>REVENUE</b>   |                                      |                       |                       |                        |                       |                       |
|--|--------------------------------------|-----------------------|-----------------------|------------------------|-----------------------|-----------------------|
| <b>DOWNTOWN DEVELOPMENT AUTHORITY FUND (DDA) - 285</b> |                                      |                       |                       |                        |                       |                       |
| <b>Account #</b>                                       | <b>Account Description</b>           | <b>2017-18 Recmnd</b> | <b>2016-17 Budget</b> | <b>2016-17: May 15</b> | <b>2015-16 Actual</b> | <b>2014-15 Actual</b> |
| 285-7550-000000  | DOWNTOWN DEVELOPMENT AUTHORITY (DDA) | <b>15,000.00</b>      | 42,500.00             | 52,150.00              |                       |                       |
| 285-7500-740000  | TRANSFER IN FROM RESERVES            | <b>50,000.00</b>      |                       |                        |                       |                       |
|  | <b>DDA FUND 275 Revenue Totals</b>   | <b>65,000.00</b>      | <b>42,500.00</b>      | <b>52,150.00</b>       |                       |                       |

| <b>EXPENDITURES</b>                                    |  |                       |                       |                        |                       |                       |
|--|--|-----------------------|-----------------------|------------------------|-----------------------|-----------------------|
| <b>DOWNTOWN DEVELOPMENT AUTHORITY FUND (DDA) - 285</b> |  |                       |                       |                        |                       |                       |
| <b>Account #</b>                                       | <b>Account Description</b>             | <b>2017-18 Recmnd</b> | <b>2016-17 Budget</b> | <b>2016-17: May 15</b> | <b>2015-16 Actual</b> | <b>2014-15 Actual</b> |
| 285-7500-521200  | PROFESSIONAL LEGAL                     | <b>2,000.00</b>       | 5,300.00              | 192.00                 |                       |                       |
| 285-7500-521201  | PROFESSIONAL ACCOUNTING                | <b>1,200.00</b>       | 1,750.00              | 1,250.00               |                       |                       |
| 285-7500-521203  | PROFESSIONAL OTHER                     | <b>2,400.00</b>       | 2,400.00              | 10,994.00              |                       |                       |
| 285-7500-523300  | ADVERTISING                            | <b>200.00</b>         | 200.00                | 0.00                   |                       |                       |
| 285-7500-523700  | EDUCATION & TRAINING                   | <b>1,200.00</b>       | 200.00                | 0.00                   |                       |                       |
| 285-7500-531000  | FIREWORKS PURCHASE                     | <b>7,500.00</b>       | 7,500.00              | 10,000.00              |                       |                       |
| 285-7500-531100  | SUPPLIES                               | <b>500.00</b>         | 150.00                | 571.00                 |                       |                       |
| 285-7500-540000  | GRANT DISBURSEMENTS                    | <b>0.00</b>           | 25,000.00             | 7,500.00               |                       |                       |
| 285-7550-531000  | OTHER EXPENDITURES FROM RESERVES       | <b>50,000.00</b>      |                       |                        |                       |                       |
|  | <b>DDA FUND 275 Expenditure Totals</b> | <b>65,000.00</b>      | <b>42,500.00</b>      | <b>30,507.00</b>       |                       |                       |

|  |                  |
|--|------------------|
| <b>DDA FUND 275 Revenue Totals</b>     | <b>65,000.00</b> |
| <b>DDA FUND 275 Expenditure Totals</b> | <b>65,000.00</b> |

**BUDGET FY 2017-18**

| <b>BUDGET FY 2017-18</b> |  |                       |                       |                        |                       |                       |
|--------------------------|--|-----------------------|-----------------------|------------------------|-----------------------|-----------------------|
| <b>REVENUE</b>           | <b>SPLOST VI FUND - 320</b>              |                       |                       |                        |                       |                       |
| <b>Account #</b>         | <b>Account Description</b>               | <b>2017-18 Recmnd</b> | <b>2016-17 Budget</b> | <b>2016-17: May 15</b> | <b>2015-16 Actual</b> | <b>2014-15 Actual</b> |
| 320-0000-313200          | SPECIAL PURPOSE LOCAL OPTION SALES TAX   | 1,150,000.00          | 1,150,000.00          | 909,162.72             | 1,031,449.20          |                       |
| 320-0000-361000          | INTEREST INCOME                          | 1,200.00              | 350.00                | 1,065.20               | 458.97                |                       |
| 320-0000-361000          | TRANSFER IN FROM RESERVES                |                       |                       |                        |                       |                       |
|                          | <b>SPLOST VI FUND 320 Revenue Totals</b> | <b>1,151,200.00</b>   | <b>1,150,350.00</b>   | <b>910,227.92</b>      | <b>1,031,908.17</b>   |                       |

| <b>BUDGET FY 2017-18</b> |  |                       |                       |                        |                       |                       |
|--------------------------|--|-----------------------|-----------------------|------------------------|-----------------------|-----------------------|
| <b>EXPENDITURES</b>      | <b>SPLOST VI FUND - 320</b>                  |                       |                       |                        |                       |                       |
| <b>Account #</b>         | <b>Account Description</b>                   | <b>2017-18 Recmnd</b> | <b>2016-17 Budget</b> | <b>2016-17: May 15</b> | <b>2015-16 Actual</b> | <b>2014-15 Actual</b> |
| 320-1000-541300          | CAPITAL OUTLAY - CITY HALL ACQUISITION       | 191,666.67            | 192,016.67            | 119,447.23             | 11,902.31             |                       |
| 320-4200-541400          | CAPITAL OUTLAY - ROADS AND SIDEWALKS         | 191,666.66            | 191,666.67            | 220,393.76             | 66,653.29             |                       |
| 320-4200-542000          | CAPITAL OUTLAY - PUBLIC WORKS EQUIPMNT-R     | 63,888.89             | 95,833.34             | 63,888.88              | 20,780.68             |                       |
| 320-4300-541400          | CAPITAL OUTLAY - SEWER PROJECTS              | 95,833.34             | 95,833.33             | 4,129.48               | 0.00                  |                       |
| 320-4300-542000          | CAPITAL OUTLAY - PUBLIC WORKS EQUIPMNT-S     | 63,888.89             | 63,888.88             | 49,975.38              | 11,468.15             |                       |
| 320-4400-541400          | CAPITAL OUTLAY - WATER PROJECTS              | 95,833.33             | 63,888.88             | 5,825.24               | 0.00                  |                       |
| 320-4400-542000          | CAPITAL OUTLAY - PUBLIC WORKS EQUIPMNT-W     | 63,888.89             | 63,888.89             | 49,975.38              | 11,468.15             |                       |
| 320-6000-541000          | CAPITAL OUTLAY - FARMERS MARKET              | 191,666.66            | 191,666.67            | 0.00                   | 0.00                  |                       |
| 320-6200-541200          | CAPITAL OUTLAY - PARKS AND RECREATION        | 192,866.67            | 191,666.67            | 113,745.03             | 35,322.90             |                       |
|                          | <b>SPLOST VI FUND 320 Expenditure Totals</b> | <b>1,151,200.00</b>   | <b>1,150,350.00</b>   | <b>627,380.38</b>      | <b>157,595.48</b>     |                       |

|  |                     |
|--|---------------------|
| <b>SPLOST VI FUND 320 Revenue Totals</b>     | <b>1,151,200.00</b> |
| <b>SPLOST VI FUND 320 Expenditure Totals</b> | <b>1,151,200.00</b> |

**BUDGET FY 2017-18**

| <b>BUDGET FY 2017-18</b> |   |                       |                       |                        |                       |                       |
|--------------------------|---|-----------------------|-----------------------|------------------------|-----------------------|-----------------------|
| <b>REVENUE</b>           | <b>SPLOST V FUND - 325</b>              |                       |                       |                        |                       |                       |
| <b>Account #</b>         | <b>Account Description</b>              | <b>2017-18 Recmnd</b> | <b>2016-17 Budget</b> | <b>2016-17: May 15</b> | <b>2015-16 Actual</b> | <b>2014-15 Actual</b> |
| 325-0000-313200          | SPECIAL PURPOSE LOCAL OPTION SALES TAX  |                       | 0.00                  | 130,000.00             | 142,718.91            |                       |
| 325-0000-361000          | INTEREST INCOME                         | 200.00                | 301.09                | 204.46                 | 34.61                 |                       |
| 325-0000-611000          | OTHER FINANCING USES (RESERVES)         | 129,937.98            |                       |                        |                       |                       |
|                          | <b>SPLOST V FUND 325 Revenue Totals</b> | <b>130,137.98</b>     | <b>301.09</b>         | <b>130,204.46</b>      | <b>142,753.52</b>     |                       |

| <b>BUDGET FY 2017-18</b> |   |                       |                       |                        |                       |                       |
|--------------------------|---|-----------------------|-----------------------|------------------------|-----------------------|-----------------------|
| <b>EXPENDITURES</b>      | <b>SPLOST V FUND - 325</b>                  |                       |                       |                        |                       |                       |
| <b>Account #</b>         | <b>Account Description</b>                  | <b>2017-18 Recmnd</b> | <b>2016-17 Budget</b> | <b>2016-17: May 15</b> | <b>2015-16 Actual</b> | <b>2014-15 Actual</b> |
| 325-4200-541400          | INFRASTRUCTURE - SPLOST V                   | 130,137.98            | 143,020.00            | 143,020.00             | 0.00                  |                       |
|                          | <b>SPLOST V FUND 325 Expenditure Totals</b> | <b>130,137.98</b>     | <b>143,020.00</b>     | <b>143,020.00</b>      | <b>0.00</b>           |                       |

|   |                   |
|---|-------------------|
| <b>SPLOST V FUND 325 Revenue Totals</b>     | <b>130,137.98</b> |
| <b>SPLOST V FUND 325 Expenditure Totals</b> | <b>130,137.98</b> |



**BUDGET FY 2017-18**

| <b>ENTERPRISE FUND - 505</b> |  |                       |                       |                        |                       |                       |
|------------------------------|--|-----------------------|-----------------------|------------------------|-----------------------|-----------------------|
| <b>REVENUE</b>               |  |                       |                       |                        |                       |                       |
| <b>Account #</b>             | <b>Account Description</b>             | <b>2017-18 Recmnd</b> | <b>2016-17 Budget</b> | <b>2016-17: May 15</b> | <b>2015-16 Actual</b> | <b>2014-15 Actual</b> |
| 505-0000-341400              | MISC REV/COPIES/PRINTING               | <b>200.00</b>         | 200.00                | 200.00                 | 750.00                | 539.00                |
| 505-0000-344210              | WATER CHARGES                          | <b>566,793.28</b>     | 601,200.00            | 526,237.28             | 536,402.73            | 523,226.74            |
| 505-0000-344255              | SEWERAGE CHARGES                       | <b>659,537.44</b>     | 714,100.00            | 614,473.73             | 641,090.95            | 620,957.51            |
| 505-0000-349000              | ADMINISTRATIVE FEE                     | <b>5,670.00</b>       | 4,000.00              | 5,370.00               | 4,530.00              | 3,660.00              |
| 505-0000-349001              | PENALTIES WATER & SEWER                | <b>20,592.00</b>      | 20,600.00             | 18,673.61              | 18,332.11             | 32,774.36             |
| 505-0000-349002              | RECONNECT FEE                          | <b>1,100.00</b>       | 800.00                | 1,000.00               | 1,575.00              | 500.00                |
| 505-0000-349300              | BAD CHECK FEE                          | <b>500.00</b>         | 500.00                | 450.00                 | 450.00                | 525.00                |
| 505-0000-351400              | FINES                                  | <b>1,000.00</b>       | 0.00                  | 7,029.93               | 100.00                | 4,751.71              |
| 505-0000-361000              | INTEREST INCOME                        | <b>3,900.00</b>       | 3,000.00              | 3,220.04               | 3,350.82              | 2,899.48              |
| 505-0000-381001              | RENTAL INCOME HOUSE                    | <b>9,000.00</b>       | 9,000.00              | 8,497.05               | 5,437.50              | 4,400.00              |
| 505-0000-611000              | OTHER FINANCING USES (RESERVES)        | <b>177,505.00</b>     | 32,000.00             |                        |                       |                       |
|                              | <b>ENTERPRISE FUND Revenue Totals:</b> | <b>1,445,797.72</b>   | <b>1,353,400.00</b>   | <b>1,185,151.64</b>    | <b>1,212,019.11</b>   | <b>1,194,233.80</b>   |

| <b>ENTERPRISE FUND - 505</b> |                                |                       |                       |                        |                       |                       |
|------------------------------|--------------------------------|-----------------------|-----------------------|------------------------|-----------------------|-----------------------|
| <b>EXPENDITURES</b>          |                                |                       |                       |                        |                       |                       |
| <b>Account #</b>             | <b>Account Description</b>     | <b>2017-18 Recmnd</b> | <b>2016-17 Budget</b> | <b>2016-17: May 15</b> | <b>2015-16 Actual</b> | <b>2014-15 Actual</b> |
|                              | <b>DEPARTMENT: SEWER</b>       |                       |                       |                        |                       |                       |
| 505-4300-511000              | SALARIES                       | <b>116,500.00</b>     | 127,000.00            | 90,143.55              | 97,448.75             | 91,862.32             |
| 505-4300-512100              | GROUP INSURANCE                | <b>35,100.00</b>      | 25,000.00             | 27,293.47              | 19,818.28             | 25,524.80             |
| 505-4300-512200              | TAXES: SUTA, FICA, FUTA        | <b>7,400.00</b>       | 13,000.00             | 6,269.74               | 6,883.45              | 6,406.68              |
| 505-4300-512400              | RETIREMENT CONTRIBUTIONS       | <b>7,750.00</b>       | 7,300.00              | 6,355.00               | 6,163.21              | 19,474.04             |
| 505-4300-512700              | WORKERS COMP                   | <b>4,000.00</b>       | 4,000.00              | 1,277.33               | 1,900.00              | 2,719.00              |
| 505-4300-521200              | PROFESSIONAL LEGAL             | <b>3,000.00</b>       | 5,000.00              | 0.00                   | 715.50                | 2,166.60              |
| 505-4300-521201              | PROFESSIONAL ACCOUNTING        | <b>16,000.00</b>      | 15,500.00             | 15,916.66              | 14,000.00             | 13,026.66             |
| 505-4300-521202              | PROFESSIONAL ENGINEERING       | <b>3,000.00</b>       | 7,000.00              | 2,166.88               | 1,344.54              | 9,037.88              |
| 505-4300-521203              | PROFESSIONAL OTHER             | <b>20,500.00</b>      | 4,000.00              | 6,706.21               | 4,081.06              | 3,251.92              |
| 505-4300-521300              | TECHNICAL SERVICES             | <b>17,500.00</b>      | 16,000.00             | 14,581.31              | 11,154.67             | 15,905.14             |
| 505-4300-521315              | TECHNICAL SERVICES: ENVIR MGMT | <b>21,000.00</b>      | 21,000.00             | 15,955.00              | 21,008.00             | 20,078.00             |
| 505-4300-522110              | GARBAGE SERVICES               | <b>4,750.00</b>       | 4,800.00              | 3,708.98               | 4,417.61              | 4,407.39              |
| 505-4300-522200              | REPAIRS & MAINTENANCE          | <b>42,000.00</b>      | 30,000.00             | 71,622.86              | 36,735.81             | 19,669.04             |
| 505-4300-523100              | INSURANCE OTHER THAN EMPL      | <b>11,500.00</b>      | 12,000.00             | 9,324.50               | 3,572.87              | 4,744.42              |
| 505-4300-523200              | COMMUNICATIONS                 | <b>6,600.00</b>       | 5,600.00              | 4,044.13               | 4,769.55              | 7,800.37              |
| 505-4300-523215              | POSTAGE / MAIL BILLS           | <b>5,000.00</b>       | 3,800.00              | 3,338.75               | 3,811.60              | 753.13                |
| 505-4300-523300              | ADVERTISING                    | <b>150.00</b>         | 300.00                | 146.25                 | 708.43                | 141.34                |
| 505-4300-523400              | PRINTING AND BINDING           | <b>1,100.00</b>       | 200.00                | 195.62                 | 45.62                 | 755.79                |
| 505-4300-523500              | TRAVEL                         | <b>1,000.00</b>       | 100.00                | 0.00                   | 0.00                  | 264.98                |
| 505-4300-523600              | DUES & FEES                    | <b>4,700.00</b>       | 6,500.00              | 3,771.23               | 4,571.65              | 6,490.24              |
| 505-4300-523700              | EDUCATION & TRAINING           | <b>3,000.00</b>       | 3,100.00              | 352.00                 | 427.50                | 375.00                |
| 505-4300-523800              | LICENSES                       | <b>100.00</b>         | 100.00                | 0.00                   | 0.00                  | 0.00                  |
| 505-4300-523910              | UNIFORMS                       | <b>1,500.00</b>       | 2,300.00              | 983.26                 | 1,173.81              | 627.48                |
| 505-4300-531100              | SUPPLIES                       | <b>35,000.00</b>      | 18,000.00             | 34,787.96              | 53,319.58             | 18,367.49             |
| 505-4300-531230              | ENERGY ELECTRICITY             | <b>99,000.00</b>      | 98,000.00             | 90,428.52              | 107,022.50            | 96,915.96             |
| 505-4300-531240              | ENERGY BOTTLED GAS             | <b>850.00</b>         | 700.00                | 760.60                 | 390.30                | 650.29                |
| 505-4300-531270              | ENERGY GASOLINE/DIESEL         | <b>2,500.00</b>       | 2,500.00              | 1,961.28               | 1,223.36              | 3,507.93              |
| 505-4300-531300              | FOOD                           | <b>1,100.00</b>       | 1,100.00              | 904.66                 | 843.10                | 1,255.22              |
| 505-4300-561000              | DEPRECIATION                   | <b>321,000.00</b>     | 91,000.00             | 75,086.70              | 320,922.04            | 323,379.79            |
| 505-4300-574000              | BAD DEBT                       | <b>820.00</b>         | 0.00                  | 665.65                 | 3,434.15              | 0.00                  |
| 505-4300-582104              | INTEREST BOND 2014             | <b>80,005.00</b>      | 86,000.00             | 69,777.32              | 93,638.98             | 87,640.12             |
|                              | <b>DEPARTMENT: WATER</b>       |                       |                       |                        |                       |                       |
| 505-4400-511000              | SALARIES                       | <b>116,500.00</b>     | 127,000.00            | 90,143.53              | 97,448.63             | 91,862.37             |
| 505-4400-512100              | GROUP INSURANCE                | <b>35,100.00</b>      | 25,000.00             | 27,293.51              | 19,818.32             | 25,524.83             |
| 505-4400-512200              | TAXES: SUTA, FICA, FUTA        | <b>7,400.00</b>       | 13,000.00             | 6,269.71               | 6,883.43              | 6,406.69              |

|                 |                                       |           |                     |                     |                     |                     |
|-----------------|---------------------------------------|-----------|---------------------|---------------------|---------------------|---------------------|
| 505-4400-512400 | RETIREMENT CONTRIBUTIONS              | 7,750.00  | 7,300.00            | 6,355.00            | 6,163.27            | 4,951.92            |
| 505-4400-512700 | WORKERS COMP                          | 6,000.00  | 5,000.00            | 4,220.33            | 4,200.00            | 5,119.00            |
| 505-4400-521200 | PROFESSIONAL LEGAL                    | 6,000.00  | 3,000.00            | 3,141.00            | 4,161.95            | 568.00              |
| 505-4400-521201 | PROFESSIONAL ACCOUNTING               | 16,000.00 | 15,000.00           | 15,416.66           | 14,000.00           | 13,526.66           |
| 505-4400-521202 | PROFESSIONAL ENGINEERING              | 20,000.00 | 10,000.00           | 17,256.86           | 13,656.60           | 22,373.52           |
| 505-4400-521203 | PROFESSIONAL OTHER                    | 25,000.00 | 8,500.00            | 13,778.91           | 9,633.06            | 7,819.23            |
| 505-4400-521300 | TECHNICAL SERVICES                    | 17,500.00 | 16,000.00           | 28,175.91           | 25,951.13           | 18,752.37           |
| 505-4400-522110 | GARBAGE SERVICES                      | 600.00    | 0.00                | 462.11              | 0.00                | 0.00                |
| 505-4400-522200 | REPAIRS & MAINTENANCE                 | 32,000.00 | 30,000.00           | 44,073.15           | 39,643.63           | 23,380.04           |
| 505-4400-522320 | RENTAL EQUIPMENT                      | 972.00    | 700.00              | 648.00              | 1,588.84            | 486.00              |
| 505-4400-523100 | INSURANCE OTHER THAN EMPLOYEE (GIRMA) | 11,500.00 | 11,000.00           | 9,324.50            | 3,572.88            | 4,744.41            |
| 505-4400-523200 | COMMUNICATIONS                        | 6,600.00  | 7,000.00            | 4,909.59            | 5,525.64            | 8,477.09            |
| 505-4400-523215 | POSTAGE / MAIL BILLS                  | 5,000.00  | 3,500.00            | 3,338.75            | 3,139.26            | 753.13              |
| 505-4400-523300 | ADVERTISING                           | 600.00    | 300.00              | 601.20              | 1,127.78            | 171.58              |
| 505-4400-523400 | PRINTING AND BINDING                  | 1,100.00  | 200.00              | 45.62               | 45.62               | 755.79              |
| 505-4400-523500 | TRAVEL                                | 1,000.00  | 300.00              | 0.00                | 540.51              | 258.00              |
| 505-4400-523600 | DUES & FEES                           | 11,500.00 | 9,000.00            | 9,747.24            | 8,712.65            | 9,525.24            |
| 505-4400-523700 | EDUCATION & TRAINING                  | 4,000.00  | 3,200.00            | 2,131.00            | 2,323.00            | 2,130.00            |
| 505-4400-523800 | LICENSES                              | 200.00    | 100.00              | 0.00                | 0.00                | 0.00                |
| 505-4400-523910 | UNIFORMS                              | 1,500.00  | 2,000.00            | 983.26              | 1,173.81            | 596.62              |
| 505-4400-531100 | SUPPLIES                              | 26,000.00 | 25,000.00           | 32,134.27           | 56,212.19           | 24,104.73           |
| 505-4400-531115 | SUPPLIES: CHEMICALS                   | 35,000.00 | 40,000.00           | 24,444.27           | 39,431.09           | 44,756.23           |
| 505-4400-531230 | ENERGY ELECTRICITY                    | 9,900.00  | 18,000.00           | 9,007.74            | 17,318.51           | 18,918.63           |
| 505-4400-531240 | ENERGY BOTTLED GAS                    | 850.00    | 1,300.00            | 826.27              | 1,272.17            | 2,004.70            |
| 505-4400-531270 | ENERGY GASOLINE/DIESEL                | 2,000.00  | 2,000.00            | 1,961.25            | 1,721.30            | 3,010.00            |
| 505-4400-531300 | FOOD                                  | 1,100.00  | 1,100.00            | 904.66              | 843.10              | 2,283.49            |
| 505-4400-531510 | WATER PURCHASED FROM EWSA             | 40,000.00 | 25,000.00           | 44,202.48           | 19,784.64           | 0.00                |
| 505-4400-561000 | DEPRECIATION                          | 93,000.00 | 325,000.00          | 269,093.30          | 92,287.96           | 90,077.21           |
| 505-4400-574000 | BAD DEBT                              | 1,100.72  | 0.00                | 540.85              | 2,395.17            | 0.00                |
| 505-4400-582104 | INTEREST BOND 2014                    | 29,600.00 | 31,500.00           | 25,808.02           | 34,633.59           | 32,414.82           |
|                 | <b>GRAND TOTAL of EXPENDITURES:</b>   |           | <b>1,376,900.00</b> | <b>1,255,764.37</b> | <b>1,360,755.65</b> | <b>1,252,951.32</b> |

|  |                     |
|--|---------------------|
| <b>ENTERPRISE FUND Revenue Totals:</b> | <b>1,445,797.72</b> |
| <b>GRAND TOTAL of EXPENDITURES:</b>    | <b>1,445,797.72</b> |

|              |                   |
|--------------|-------------------|
| <b>SEWER</b> | <b>873,425.00</b> |
| <b>WATER</b> | <b>572,372.72</b> |

**BUDGET FY 2017-18**

| <b>REVENUE</b>                                     |                            |                       |                       |                        |                       |                       |
|--|----------------------------|-----------------------|-----------------------|------------------------|-----------------------|-----------------------|
| <b>ENTERPRISE PROJECTS FUND - 530</b>              |                            |                       |                       |                        |                       |                       |
| <b>Account #</b>                                   | <b>Account Description</b> | <b>2017-18 Recmnd</b> | <b>2016-17 Budget</b> | <b>2016-17: May 15</b> | <b>2015-16 Actual</b> | <b>2014-15 Actual</b> |
| 530-0000-344257                                    | SEWER TAPS                 | <b>150,000.00</b>     | 120,000.00            | 124,000.00             | 176,000.00            | 64,000.00             |
| 530-0000-344212                                    | WATER TAPS                 | <b>120,000.00</b>     | 80,000.00             | 197,000.00             | 95,500.00             | 61,000.00             |
| 530-0000-610000                                    | TRANSFER IN (RESERVES)     | <b>145,000.00</b>     |                       |                        |                       |                       |
| <b>ENTERPRISE PROJECTS FUND 530 Revenue Totals</b> |                            | <b>415,000.00</b>     | <b>200,000.00</b>     | <b>321,000.00</b>      | <b>271,500.00</b>     | <b>125,000.00</b>     |

| <b>EXPENDITURES</b>                                    |                            |                       |                       |                        |                       |                       |
|--|----------------------------|-----------------------|-----------------------|------------------------|-----------------------|-----------------------|
| <b>ENTERPRISE PROJECTS FUND - 530</b>                  |                            |                       |                       |                        |                       |                       |
| <b>Account #</b>                                       | <b>Account Description</b> | <b>2017-18 Recmnd</b> | <b>2016-17 Budget</b> | <b>2016-17: May 15</b> | <b>2015-16 Actual</b> | <b>2014-15 Actual</b> |
| 530-4300-541400  | CAPITAL OUTLAY - SEWER     | <b>120,000.00</b>     | 120,000.00            | 800.00                 | 16,000.00             | 0.00                  |
| 530-4400-541400  | CAPITAL OUTLAY - WATER     | <b>295,000.00</b>     | 80,000.00             | 29,860.08              | 16,000.00             | 0.00                  |
| <b>ENTERPRISE PROJECTS FUND 530 Expenditure Totals</b> |                            | <b>415,000.00</b>     | <b>200,000.00</b>     | <b>30,660.08</b>       | <b>32,000.00</b>      | <b>0.00</b>           |

|  |                   |
|--|-------------------|
| <b>ENTERPRISE PROJECTS FUND 530 Revenue Totals</b>     | <b>415,000.00</b> |
| <b>ENTERPRISE PROJECTS FUND 530 Expenditure Totals</b> | <b>415,000.00</b> |

**BUDGET FY 2016-17**

| <b>REVENUE</b>                         |                            |                       |                       |                        |                       |                       |
|--|----------------------------|-----------------------|-----------------------|------------------------|-----------------------|-----------------------|
| <b>GARBAGE FUND - 540</b>              |                            |                       |                       |                        |                       |                       |
| <b>Account #</b>                       | <b>Account Description</b> | <b>2017-18 Recmnd</b> | <b>2016-17 Budget</b> | <b>2016-17: May 15</b> | <b>2015-16 Actual</b> | <b>2014-15 Actual</b> |
| 540-0000-344110                        | REFUSE COLLECTION CHARGES  | <b>104,684.00</b>     | 95,000.00             | 97,411.26              | 106,890.11            | 94,636.56             |
| 540-0000-611000                        | TRANSFER IN (RESERVES)     | <b>18,316.00</b>      | 34,021.00             |                        |                       |                       |
| <b>GARBAGE FUND 540 Revenue Totals</b> |                            | <b>123,000.00</b>     | <b>95,000.00</b>      | <b>97,411.26</b>       | <b>106,890.11</b>     | <b>94,636.56</b>      |

| <b>EXPENDITURES</b>                        |                            |                       |                       |                        |                       |                       |
|--|----------------------------|-----------------------|-----------------------|------------------------|-----------------------|-----------------------|
| <b>GARBAGE FUND - 540</b>                  |                            |                       |                       |                        |                       |                       |
| <b>Account #</b>                           | <b>Account Description</b> | <b>2017-18 Recmnd</b> | <b>2016-17 Budget</b> | <b>2016-17: May 15</b> | <b>2015-16 Actual</b> | <b>2014-15 Actual</b> |
| 540-4310-511000                            | SALARIES                   | <b>13,000.00</b>      | 14,000.00             | 11,190.00              | 12,669.71             | 13,702.86             |
| 540-4310-512100                            | GROUP INSURANCE            | <b>5,300.00</b>       | 11,000.00             | 0.00                   | 4,056.00              | 4,163.60              |
| 540-4310-512200                            | TAXES: SUTA, FICA, FUTA    | <b>1,800.00</b>       | 1,100.00              | 1,556.95               | 1,225.26              | 1,005.14              |
| 540-4310-522110                            | GARBAGE SERVICES           | <b>85,000.00</b>      | 78,000.00             | 75,340.60              | 70,386.79             | 72,889.25             |
| 540-4310-523300                            | ADVERTISING                | <b>145.00</b>         | 100.00                | 0.00                   | 90.00                 | 120.00                |
| 540-4310-531100                            | SUPPLIES                   | <b>100.00</b>         | 24,821.00             | 24,021.00              | 28.98                 | 94.81                 |
| 540-4310-574000                            | BAD DEBT                   | <b>155.00</b>         | 0.00                  | 75.71                  | 1,044.51              | 574.27                |
| 540-4310-541000                            | CAPITAL OUTLAY - BUILDING  | <b>17,500.00</b>      |                       |                        |                       |                       |
| <b>GARBAGE FUND 540 Expenditure Totals</b> |                            | <b>123,000.00</b>     | <b>129,021.00</b>     | <b>112,184.26</b>      | <b>89,501.25</b>      | <b>92,549.93</b>      |

|  |                   |
|--|-------------------|
| <b>GARBAGE FUND 540 Revenue Totals</b>     | <b>123,000.00</b> |
| <b>GARBAGE FUND 540 Expenditure Totals</b> | <b>123,000.00</b> |

**BUDGET FY 2017-18**

| <b>REVENUE</b>             |   |                       |                       |                        |                       |                       |
|----------------------------|---|-----------------------|-----------------------|------------------------|-----------------------|-----------------------|
| <b>CEMETERY FUND - 790</b> |   |                       |                       |                        |                       |                       |
| <b>Account #</b>           | <b>Account Description</b>              | <b>2017-18 Recmnd</b> | <b>2016-17 Budget</b> | <b>2016-17: May 15</b> | <b>2015-16 Actual</b> | <b>2014-15 Actual</b> |
| 790-0000-321210            | REAL ESTATE FEES                        | <b>180.00</b>         | 100.00                | 70.00                  | 120.00                | 140.00                |
| 790-0000-349100            | CEMETERY LOT SALES                      | <b>13,500.00</b>      | 10,500.00             | 12,000.00              | 13,500.00             | 20,250.00             |
| 790-0000-361000            | INTEREST INCOME                         | <b>243.00</b>         | 250.00                | 192.20                 | 251.77                | 237.37                |
| 790-0000-611000            | TRANSFER IN (RESERVES)                  | <b>29,000.00</b>      | 19,150.00             |                        |                       |                       |
|                            | <b>CEMETERY FUND 790 Revenue Totals</b> | <b>42,923.00</b>      | <b>30,000.00</b>      | <b>12,262.20</b>       | <b>13,871.77</b>      | <b>20,627.37</b>      |

| <b>EXPENDITURES</b>        |   |                       |                       |                        |                       |                       |
|----------------------------|---|-----------------------|-----------------------|------------------------|-----------------------|-----------------------|
| <b>CEMETERY FUND - 790</b> |   |                       |                       |                        |                       |                       |
| <b>Account #</b>           | <b>Account Description</b>                  | <b>2017-18 Recmnd</b> | <b>2016-17 Budget</b> | <b>2016-17: May 15</b> | <b>2015-16 Actual</b> | <b>2014-15 Actual</b> |
| 790-4950-522200            | REPAIRS & MAINTENANCE                       | <b>10,943.00</b>      | 16,500.00             | 13,761.29              | 12,332.50             | 5,160.00              |
| 790-4950-523600            | DUES & FEES                                 | <b>180.00</b>         | 100.00                | 70.00                  | 130.00                | 120.00                |
| 790-4950-531100            | SUPPLIES                                    | <b>2,800.00</b>       | 2,900.00              | 1,590.70               | 2,134.31              | 313.60                |
| 790-4950-542500            | CAPITAL OUTLAY - OTHER                      | <b>29,000.00</b>      | 10,500.00             | 0.00                   | 0.00                  | 0.00                  |
|                            | <b>CEMETERY FUND 790 Expenditure Totals</b> | <b>42,923.00</b>      | <b>30,000.00</b>      | <b>15,421.99</b>       | <b>14,596.81</b>      | <b>5,593.60</b>       |

|   |                  |
|---|------------------|
| <b>CEMETERY FUND 790 Revenue Totals</b>     | <b>42,923.00</b> |
| <b>CEMETERY FUND 790 Expenditure Totals</b> | <b>42,923.00</b> |