

CITY OF BALDWIN



OPERATING BUDGET FISCAL YEAR 2019

ADVERTISED:
June 13th + 20th, 2018

PUBLIC HEARING:
June 25th, 2018

APPROVED:
JUNE 25TH, 2018

GENERAL FUND

2018-2019 PROPOSED GENERAL FUND BUDGET

| DEPARTMENT | REVENUES | | % | EXPENDITURES | | % |
|---------------------|-----------------|-----------------|--------|-----------------|-----------------|-----------|
| | 2017-2018 | 2018-2019 | | 2017-2018 | 2018-2019 | |
| GENERAL | \$ 503,120.00 | \$ 550,127.57 | 8.54% | \$ 12,787.50 | \$ 13,238.50 | 3.41% |
| PROPERTY TAXES | \$ 311,000.00 | \$ 283,500.00 | -9.70% | \$ 5,000.00 | \$ 5,000.00 | 0.00% |
| GARBAGE COLLECTIONS | \$ 152,000.00 | \$ 156,500.00 | 2.88% | \$ 88,579.48 | \$ 88,423.51 | -0.18% |
| POLICE | \$ 481,600.00 | \$ 537,050.00 | 10.32% | \$ 30,734.76 | \$ 47,981.38 | 35.94% |
| BANKS COUNTY LOST | \$ 92,000.00 | \$ 92,000.00 | 0% | \$ 2,000.00 | \$ 10,000.00 | 80.00% |
| GIC | \$ 440,000.00 | \$ 490,000.00 | 10.20% | \$ 6,500.00 | \$ 1,700.00 | -282.35% |
| OTHER REVENUE | \$ 21,600.00 | \$ 27,550.00 | 21.60% | \$ 15,000.00 | \$ 22,000.00 | 31.82% |
| FIRE | \$ 57,851.18 | \$ 65,500.00 | 11.68% | \$ 1,000.00 | \$ 1,000.00 | 0.00% |
| | \$ - | \$ - | 0% | \$ 2,000.00 | \$ 4,850.00 | 58.76% |
| | \$ - | \$ - | 0% | \$ 132,000.00 | \$ 130,000.00 | -1.54% |
| | \$ - | \$ - | 0% | \$ 8,000.00 | \$ 7,000.00 | -14.29% |
| | \$ - | \$ - | 0% | \$ 749,440.01 | \$ 802,983.10 | 6.67% |
| | \$ - | \$ - | 0% | \$ 189,500.88 | \$ 236,188.86 | 19.77% |
| | \$ - | \$ - | 0% | \$ 15,450.00 | \$ 300.00 | -5050.00% |
| | \$ - | \$ - | 0% | \$ 82,320.94 | \$ 87,058.16 | 5.44% |
| | \$ - | \$ - | 0% | \$ 545,744.70 | \$ 599,577.43 | 8.98% |
| | \$ - | \$ - | 0% | \$ 130,441.04 | \$ 144,926.63 | 10.00% |
| | \$ - | \$ - | 0% | \$ - | \$ - | 0% |
| | \$ - | \$ - | 0% | \$ - | \$ - | 0% |
| | \$ 2,059,171.18 | \$ 2,202,227.57 | 6.50% | \$ 2,016,499.31 | \$ 2,202,227.57 | 8.43% |

The 2018-2019 General Fund Budget only reflects operational expenditures for the 2018-2019 Fiscal Year.

The proposed 2018-2019 General Fund Budget is subject to change based on the needs of the City of Baldwin and economic conditions during the year with City Council approval.

GENERAL FUND

HIGHLIGHTS

- Health insurance anticipated increase by a minimum of 12%
- Casualty & Liability increased by 24%
- Workers Compensation increased by 10%
- Raises are included and retirement contribution at 2%

The 2018-2019 fiscal year budget does not include a millage rate increase.

The 2018-2019 budget comparison will not correspond appropriately with the 2017-2018 budget due to a slight format change to demonstrate specific revenues that the City receives during the course of the fiscal year. However, every effort has been made to compare as best as possible.

The 2017-2018 budget anticipated a reserve amount of approximately \$42,000. The 2018-2019 budget reflects no reserves nor does it reflect a deficit for the coming year. Fortunately, over the last several years, reserves have been building that will account for any shortfalls that may be realized in the 2018-2019 budget.

Revenues

Revenues for 2018-2019 are anticipated to increase slightly overall in comparison to 2017-2018. The increase is only expected to be just short of 7%. In dollars, that equates to about \$147,000. These are only projections and are conservative. The City anticipates collecting 96% of property taxes in 2018-2019. Just over 95% was collected in 2017-2018. This is conservative because some parcels that were in the unincorporated areas will now be on the Baldwin digest this year and several parcels in the incorporated area have been improved and are no longer vacant.

Expenditures

2015-2016 had some expectations that didn't materialize. One such expectation was a large FEMA grant for the Fire Department. This resulted in a decrease of \$169,922 in revenues. It had the same result in expenditures with a reduction of \$178,418. This did result in a savings due to not having to match the grant funds.

CHANGES FOR 2018-2019

RETIREMENT- Several years ago the City suspended all retirement contributions and matches to employee accounts due to deficit spending and the economic recession. Due to the inability to retain qualified employees, this will be reinstated as a means to not only retain the City's investment of quality personnel but to attract qualified and quality employees in the future.

TRAINING- Mandatory training will be implemented in 2018-2019 more than in previous years. This will have an impact on all departments over the 2018-2019 budget year. This will benefit the City with savings in the future.

HEALTH INSURANCE- It is anticipated that an increase of 12% will be forthcoming in the 2018-2019 fiscal year.

RAISES- The City has lagged with salaries for many years. The City has not kept up with the inflationary rate or with market demand. This has led to turnover experienced in every department. Raises are included in the 2018-2019 budget to assist with retaining our quality employees.

FINANCE- Finance expenses will increase in the 2018-2019 fiscal year with assigned staff in the Finance Department. This is a needed change from previous years and should result in a cost savings over this period with the reduction of cost from outside consulting work for daily operations.

AUDIT AND ACCOUNTING- These expenses will remain static and possibly be reduced as staff become more familiar with the accounting software and governmental accounting process as a whole.

LEGAL- This will be reduced by approximately 9% over the previous budget year. This reduction came about by changing from an hourly consulting fee to a fixed rate schedule .

POLICE DEPARTMENT- The Police Department for the last several years has experienced a tremendous amount of turnover. The turnover is caused by higher pay in other departments and lack of retirement benefits. Both are addressed in the 2018-2019 fiscal year budget..

Revenues for the Police department will be increased by 10%. This increase will be the result of offenders electing to utilize probation services for citation payments. Fines and Forfeitures will be reduced minimally due to more community policing efforts as well as the fine schedule being reduced.

CUSTODY OF PRISONERS- This will be reduced dramatically with the approval of the Jail Contract from the Sheriff's Office. This reduction will be a benefit to the tax payers of the City.

POLICE GCIC- This department is currently experiencing a great deal of growth due to the economy. In recent months, the department has had several new companies come on board that are just now beginning to utilize this service.

FIRE DEPARTMENT- The Fire Department grew over the last year to include an additional shift of personnel. The increase is due to the volume of calls in the unincorporated areas. However, with the termination of the Automatic Aid agreement, this increase may be reduced as the call volume decreases.

ANIMAL CONTROL- This expense is through an IGA with Habersham County. This department has been covering the City of Baldwin for several years. There will be an increase of 31.82% in the 2018-2019 budget.

FRANCHISE TAXES- The 2017-2018 fiscal year saw an unanticipated reduction in this tax over previous years. The reduction was approximately 34%. The dollar amount reduced was approximately \$43,000.

2019 BUDGET GENERAL FUND SUMMARY

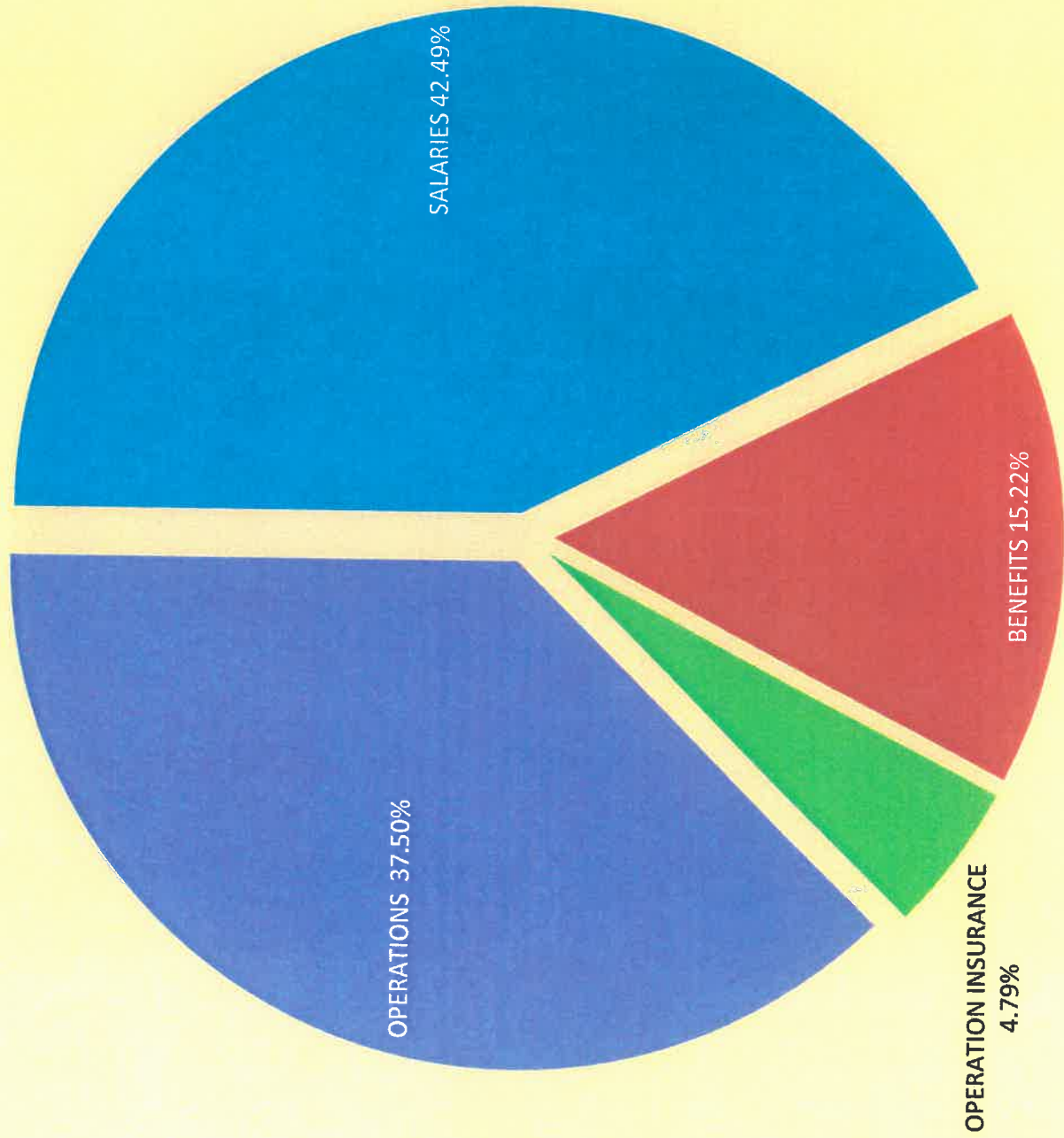
| | REVENUE | EXPENDITURE | |
|---------------------------|--------------------------------|------------------------|----------------|
| GENERAL | 24.98% \$ 550,127.57 | | |
| PROPERTY TAXES | 12.87% \$ 283,500.00 | \$ 13,238.50 | 0.60% |
| SPLOST | 12.49% \$ 275,000.00 | \$ 5,000.00 | 0.23% |
| GARBAGE COLLECTIONS | 7.11% \$ 156,500.00 | \$ 88,423.51 | 4.02% |
| POLICE | 24.39% \$ 537,050.00 | \$ 47,981.38 | 2.18% |
| BANKS COUNTY LOST | 4.18% \$ 92,000.00 | \$ 10,000.00 | 0.45% |
| GCIC | 22.25% \$ 490,000.00 | \$ 1,700.00 | 0.08% |
| OTHER REVENUE ** | 1.25% \$ 27,550.00 | \$ 22,000.00 | 1.00% |
| FIRE | 2.97% \$ 65,500.00 | \$ 1,000.00 | 0.05% |
| | 112.49% \$ 2,202,227.57 | \$ 4,850.00 | 0.22% |
| | | \$ 130,000.00 | 5.90% |
| | | \$ 7,000.00 | 0.32% |
| | | \$ 802,983.10 | 36.46% |
| | | \$ 236,188.86 | 10.72% |
| RESERVES/(DEFICIT) | \$ 0.00 | | |
| | | \$ 300.00 | 0.01% |
| | | \$ 87,058.16 | 3.95% |
| | | \$ 599,577.43 | 27.23% |
| | | \$ 144,926.63 | 6.58% |
| | | \$ 2,202,227.57 | 100.00% |

The 2019 General Fund Budget reflects a decrease in revenues in comparison to 2018. The General Fund Budget reflects an increase in expenditures in comparison to the 2018 budget.

The 2019 General Fund Budget includes salary adjustments and 2% Retirement contribution.

Projects will be budgeted through other funding sources such as SPLOST and LMIG and various Grants.

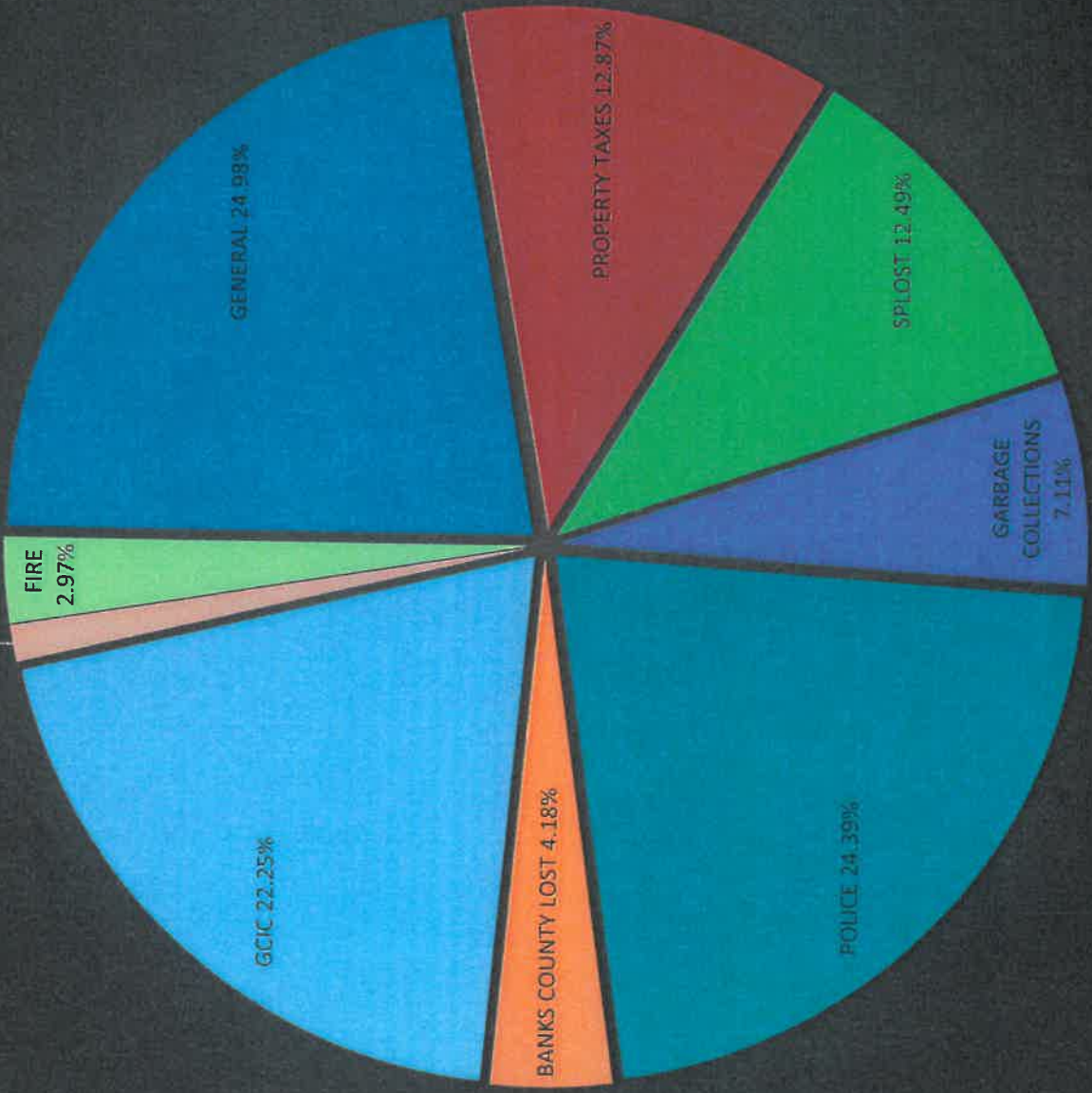
GENERAL FUND OPERATIONS



- SALARIES 42.49%
- BENEFITS 15.22%
- OPERATION INSURANCE 4.79%
- OPERATIONS 37.50%

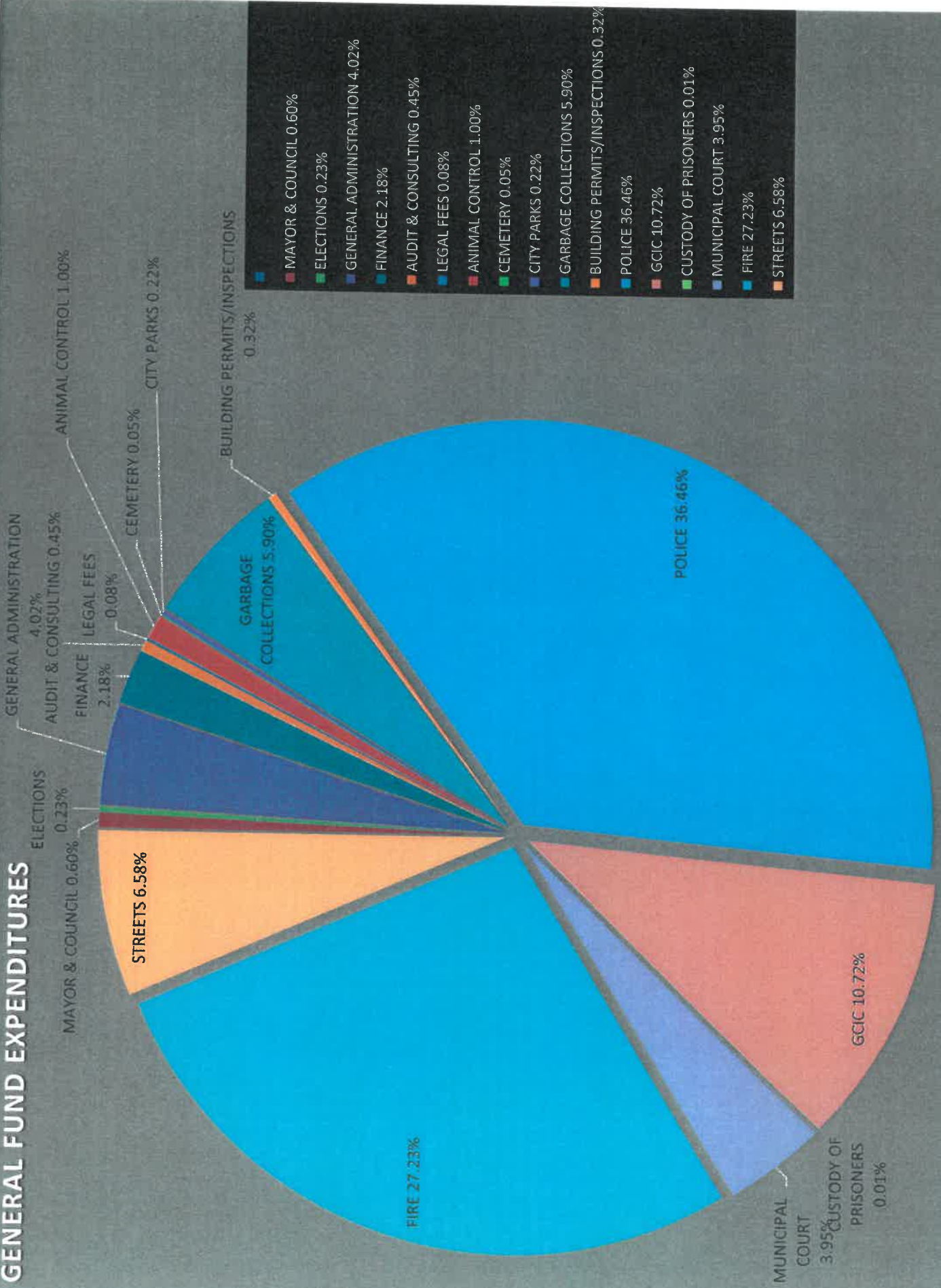
GENERAL FUND REVENUE

OTHER REVENUE ** 1.25%



- GENERAL 24.98%
- PROPERTY TAXES 12.87%
- SPLIST 12.49%
- GARBAGE COLLECTIONS 7.11%
- POLICE 24.39%
- BANKS COUNTY LOST 4.18%
- GCIC 22.25%
- OTHER REVENUE ** 1.25%
- FIRE 2.97%

GENERAL FUND EXPENDITURES



- MAYOR & COUNCIL 0.60%
- ELECTIONS 0.23%
- GENERAL ADMINISTRATION 4.02%
- FINANCE 2.18%
- AUDIT & CONSULTING 0.45%
- LEGAL FEES 0.08%
- ANIMAL CONTROL 1.00%
- CEMETERY 0.05%
- CITY PARKS 0.22%
- GARBAGE COLLECTIONS 5.90%
- BUILDING PERMITS/INSPECTIONS 0.32%
- POLICE 36.46%
- GCIC 10.72%
- CUSTODY OF PRISONERS 0.01%
- MUNICIPAL COURT 3.95%
- FIRE 27.23%
- STREETS 6.58%

| DEPARTMENT: | | | | |
|---------------------------|------------------------|--|------------------------|------------------------|
| GENERAL | | | | |
| REVENUE: | | | 2017-2018 | 2018-2019 |
| TRANSFERS IN/RESERVE FUND | | | | \$ 32,267.57 |
| 100-0000-311200-13 | PROP TAX-PRIOR YRS | | \$ 5,000.00 | \$ 5,500.00 |
| 100-0000-311200-14 | PROPERTY TAX CURRENT | | \$ 306,512.98 | \$ 278,000.00 |
| 100-0000-311301-00 | PERSONAL PROP TAX | | \$ 84,075.44 | \$ 84,000.00 |
| 100-0000-311310-00 | VEHICLE TAX | | \$ 52,000.00 | \$ 51,000.00 |
| 100-0000-311600-00 | RAILROAD EQ TAX | | \$ 900.00 | \$ 900.00 |
| 100-0000-311390-00 | PROPERTY TAX REFUND | | \$ - | \$ - |
| 100-0000-311600-00 | REAL EST TRANSFER TAX | | \$ 700.00 | \$ 700.00 |
| 100-0000-311700-00 | FRANCHISE TAX | | \$ 121,000.00 | \$ 78,000.00 |
| 100-0000-311800-00 | INTANGIBLE TAX | | \$ 1,200.00 | \$ 1,500.00 |
| 100-0000-313100-00 | LOST BANKS COUNTY | | \$ 92,000.00 | \$ 92,000.00 |
| 100-0000-314200-00 | ALCOHOL BEVERAGE TAX | | \$ 36,000.00 | \$ 36,000.00 |
| 100-0000-316100-00 | LICENSES-BUS/OCCUP | | \$ 20,000.00 | \$ 22,000.00 |
| 100-0000-316200-00 | INSURANCE PREM TAX | | \$ 202,000.00 | \$ 218,000.00 |
| 100-0000-321100-00 | ALCOHOL BEVERAGE LIC | | \$ 12,500.00 | \$ 18,000.00 |
| 100-0000-341940-00 | ABT WIRELESS COMM | | \$ 20.00 | \$ 560.00 |
| 100-0000-361000-00 | INTEREST INCOME | | \$ 250.00 | \$ 100.00 |
| 100-0000-361001-00 | PEN & INT PROPERTY TAX | | \$ 1,200.00 | \$ 4,000.00 |
| 100-0000-38900-00 | REVENUE-MISC***** | | \$ 3,000.00 | \$ 3,000.00 |
| 100-0000-389001-01 | BAD CHECK FEE | | \$ 100.00 | \$ 30.00 |
| 202-0000-3347000-00 | CDBG REVENUE | | \$ - | \$ - |
| 324-0000-337100-00 | BANKS CO SPLOST REV | | \$ - | \$ 50,000.00 |
| 324-0000-361000-00 | INTEREST INCOME | | \$ - | \$ 70.00 |
| 326-0000-361000-00 | INTEREST INCOME | | \$ - | \$ - |
| 328-0000-337100-00 | HAB CO SPLOST REVENUE | | \$ 210,000.00 | \$ 225,000.00 |
| 328-0000-361000-00 | INTEREST INCOME | | \$ - | \$ - |
| TOTAL REVENUE | | | \$ 1,148,458.42 | \$ 1,200,627.57 |
| DEPARTMENT: | | | 2017-2018 | 2018-2019 |
| 1100 MAYOR & COUNCIL | | | | |
| REVENUE: | | | | |
| TOTAL REVENUE | | | \$ - | \$ - |
| EXPENDITURE: | | | 2017-2018 | |
| 100-1100-511100-00 | REGULAR PAY | | \$ 6,500.00 | \$ 4,780.00 |
| 100-1100-512200-00 | FICA TAX | | \$ 487.50 | \$ 358.50 |
| 100-1100-512700-00 | WORKERS COMP | | \$ - | \$ - |
| 100-1100-521201-00 | LEGAL | | \$ - | \$ 1,700.00 |
| 100-1100-523200-00 | TELEPHONES | | \$ 600.00 | \$ - |
| 100-1100-523500-00 | TRAVEL | | \$ 800.00 | \$ 1,000.00 |
| 100-1100-523600-00 | DUES | | \$ 250.00 | \$ 250.00 |
| 100-1100-523700-00 | TRAINING | | \$ 3,500.00 | \$ 4,500.00 |
| 100-1100-523901-00 | MISCELLANEOUS | | \$ 350.00 | \$ 350.00 |
| 100-1100-531101-00 | OFFICE SUPPLIES | | \$ 300.00 | \$ 300.00 |
| TOTAL EXPENDITURE | | | \$ 12,787.50 | \$ 13,238.50 |

| DEPARTMENT: | | 2017-2018 | 2018-2019 |
|--|--|------------------|------------------|
| ELECTIONS | | | |
| REVENUE: | | | |
| 100-1400-341910-00 ELECTIONS QUALIFYING FEES | | \$ - | |
| TOTAL REVENUE | | \$ - | \$ - |
| EXPENDITURE: | | | |
| 100-1400-521101-00 ELECTIONS EXPENSE | | \$ 5,000.00 | \$ 5,000.00 |
| TOTAL EXPENDITURE | | \$ 5,000.00 | \$ 5,000.00 |
| DEPARTMENT: | | | |
| 1500 GENERAL ADMINISTRATION | | 2017-2018 | 2018-2019 |
| REVENUE: | | | |
| 100-1500-382910-00 CLEAN UP DAY PROC | | \$ 600.00 | \$ 600.00 |
| 100-1500-382910-01 CHRISTMAS TREE LGT | | | \$ 300.00 |
| 100-1500-392100-00 SALE OF SURP PROP | | | |
| TOTAL REVENUE | | \$ 600.00 | \$ 900.00 |
| EXPENDITURE: | | | |
| 100-1500-511100-00 REGULAR PAY | | \$ 17,847.02 | \$ 15,548.29 |
| 100-1500-511300-00 OVERTIME PAY | | \$ - | \$ - |
| 100-1500-511500-00 PERSONAL LEAVE | | \$ 890.00 | \$ 334.82 |
| 100-1500-511600-00 HOLIDAY LEAVE | | \$ 666.99 | \$ 575.75 |
| 100-1500-512100-00 EMPLOYEE INS | | \$ 3,257.99 | \$ 2,942.62 |
| 100-1500-512200-00 FICA TAX | | \$ 1,441.26 | \$ 1,245.74 |
| 100-1500-512300-00 RETIREMENT | | \$ - | \$ 332.06 |
| 100-1500-512600-00 UNEMPLOYMENT | | \$ 500.00 | \$ 500.00 |
| 100-1500-512700-00 WORKERS COMP | | \$ 8,000.00 | \$ 8,800.00 |
| 100-1500-521200-00 PROF SERVICES | | \$ 3,000.00 | \$ 3,000.00 |
| 100-1500-521220-00 DRUG SCREENS | | \$ 100.00 | \$ 150.00 |
| 100-1500-521230-00 INTERNET EXPENSE | | \$ 850.00 | \$ 1,000.00 |
| 100-1500-521301-00 CNTRCT SERV-TECH | | \$ 500.00 | \$ - |
| 100-1500-522200-00 REP/MAINT-VEHIC | | \$ 1,500.00 | \$ 1,500.00 |
| 100-1500-522201-00 BLDG MAINT/SUPL | | \$ 400.00 | \$ 1,000.00 |
| 100-1500-522202-00 EQUIP MAINT/REPR | | \$ 1,500.00 | \$ 1,500.00 |
| 100-1500-522202-01 SFTWR SERV CONTR | | \$ - | \$ 2,000.00 |
| 100-1500-522320-00 EQUIPMENT LEASE | | \$ 1,100.00 | \$ 400.00 |
| 100-1500-523100-00 LIAB/CASLTY INS | | \$ 8,750.00 | \$ 10,844.25 |
| 100-1500-523200-00 TELEPHONES | | \$ 520.00 | \$ 1,000.00 |
| 100-1500-523200-01 WEBSITE | | \$ 800.00 | \$ 800.00 |
| 100-1500-523201-00 POSTAGE | | \$ 200.00 | \$ 200.00 |
| 100-1500-523300-00 LEGAL ADS | | \$ 1,000.00 | \$ 750.00 |
| 100-1500-523301-00 PROMOTION | | \$ 500.00 | \$ 500.00 |
| 100-1500-523400-00 PRTRNSHP & EDUC | | \$ 2,000.00 | \$ 2,000.00 |
| 100-1500-523400-01 EDC | | \$ 3,000.00 | \$ 3,000.00 |
| 100-1500-523401-00 FI FA EXPENSES | | \$ 600.00 | \$ 800.00 |
| 100-1500-523500-00 TRAVEL | | \$ 1,500.00 | \$ 1,750.00 |
| 100-1500-523600-00 DUES | | \$ 5,500.00 | \$ 5,500.00 |
| 100-1500-523700-00 TRAINING | | \$ 2,500.00 | \$ 3,500.00 |
| 100-1500-523901-00 UNIFORMS | | \$ - | \$ 250.00 |
| 100-1500-531101-00 OFFICE SUPPLIES | | \$ 4,000.00 | \$ 4,000.00 |
| 100-1500-531220-00 UTILITIES/GAS | | \$ 1,100.00 | \$ 800.00 |

| | | | | |
|--|----|---------------------|-----------|------------------|
| 100-1500-531230-00 UTILITIES/ELEC | \$ | 1,100.00 | \$ | 1,100.00 |
| 100-1500-531270-00 GAS-VEHICLES | \$ | 300.00 | \$ | 500.00 |
| 100-1500-531600-00 MACH/EQUIP<2000 | \$ | 5,000.00 | \$ | 4,000.00 |
| MACH/EQUIP>2000 | \$ | - | \$ | - |
| 100-1500-531700-00 CLEAN UP DAY EXPEN | \$ | 2,400.00 | \$ | 2,500.00 |
| 100-1500-531700-02 COMM RELATIONS | \$ | 500.00 | \$ | 500.00 |
| 100-1500-531701-00 CHRISTMAS TREE LGHT | \$ | 400.00 | \$ | 300.00 |
| 326-1500-541300-00 BLDGS & IMPROVEMT | \$ | - | \$ | 3,000.00 |
| 328-1500-541400-00 INFRASTRUCTURE | \$ | - | \$ | - |
| TOTAL EXPENDITURE | | \$ 83,223.26 | \$ | 88,423.51 |
| DEPARTMENT: | | | | |
| | | <u>2017-2018</u> | | <u>2018-2019</u> |
| 1510 FINANCE | | | | |
| REVENUE: | | | | |
| | | \$ - | \$ | - |
| TOTAL REVENUE | | \$ - | \$ | - |
| EXPENDITURE: | | | | |
| | | <u>BUDGETED</u> | | <u>2018-2019</u> |
| 100-1510-511100-00 REGULAR PAY | \$ | - | \$ | 18,765.30 |
| 100-1510-511300-00 OVERTIME PAY | \$ | - | \$ | 2,500.00 |
| 100-1510-511500-00 PERSONAL LEAVE | \$ | 559.16 | \$ | 503.50 |
| 100-1510-511600-00 HOLIDAY PAY | \$ | 493.10 | \$ | 698.22 |
| 100-1510-512100-00 EMPLOYEE INS | \$ | 2,250.97 | \$ | 4,046.10 |
| 100-1510-512200-00 FICA TAX | \$ | 1,108.60 | \$ | 1,505.05 |
| 100-1510-512300-00 RETIREMENT | \$ | - | \$ | 402.22 |
| 100-1510-512600-00 UNEMPLOYMENT | \$ | - | \$ | 125.00 |
| 100-1510-512700-00 WORKERS COMP | \$ | 750.00 | \$ | 750.00 |
| 100-1510-521220-00 DRUG SCREENS | \$ | 50.00 | \$ | 56.00 |
| 100-1510-521230-00 INTERNET EXPENSE | \$ | - | \$ | 130.00 |
| 100-1510-521301-00 CNTRCT SERV-TECH | \$ | 200.00 | \$ | - |
| 100-1510-521400-00 CNTRCT SERV-FINANC | \$ | 5,000.00 | \$ | 10,000.00 |
| 100-1510-522202-00 EQUIP MAINT/REPR | \$ | 400.00 | \$ | 500.00 |
| 100-1510-522202-01 SFTWR SERV CONTR | \$ | 500.00 | \$ | 1,200.00 |
| 100-1510-522320-00 EQUIPMENT LEASE | \$ | - | \$ | 240.00 |
| 100-1510-523200-00 TELEPHONE | \$ | 52.00 | \$ | 60.00 |
| 100-1510-523200-01 WEBSITE | \$ | - | \$ | - |
| 100-1510-523201-00 POSTAGE | \$ | 150.00 | \$ | - |
| 100-1510-523300-00 LEGAL ADS | \$ | 500.00 | \$ | 200.00 |
| 100-1510-523400-00 FI FA EXPENSES | \$ | - | \$ | - |
| 100-1510-523500-00 TRAVEL | \$ | 400.00 | \$ | 600.00 |
| 100-1510-523600-00 DUES | \$ | 250.00 | \$ | 250.00 |
| 100-1510-523700-00 TRAINING | \$ | 2,000.00 | \$ | 500.00 |
| | \$ | - | \$ | 150.00 |
| | \$ | - | \$ | 1,200.00 |
| 100-1510-531101-00 OFFICE SUPPLIES | \$ | 1,000.00 | \$ | 1,000.00 |
| 100-1510-531220-00 UTILITIES/GAS | \$ | - | \$ | 400.00 |
| 100-1510-531230-00 UTILITIES/ELEC | \$ | - | \$ | 800.00 |
| 100-1510-531600-00 MACH/EQUIP<2000 | \$ | 1,500.00 | \$ | 1,250.00 |
| 100-1510-531701-00 UNIFORMS | \$ | 150.00 | \$ | 150.00 |
| TOTAL EXPENDITURE | | \$ 17,313.83 | \$ | 47,981.38 |

| DEPARTMENT | | 2017-2018 | 2018-2019 |
|--|--|---------------|---------------|
| 1512 AUDIT & CONSULTING | | | |
| REVENUE | | | |
| EXPENDITURE | | 2017-2018 | 2018-2019 |
| 100-1512-521200-00 Audit & Consulting | | \$ 2,000.00 | \$ 10,000.00 |
| TOTAL EXPENDITURE | | \$ 2,000.00 | \$ 10,000.00 |
| DEPARTMENT | | | |
| 1530 LEGAL FEES | | | |
| REVENUES | | | \$ - |
| EXPENDITURE | | 2017-2018 | 2018-2019 |
| 100-1530-521207-00 LEGAL FEES | | \$ 6,500.00 | \$ 1,700.00 |
| TOTAL EXPENDITURE | | \$ 6,500.00 | \$ 1,700.00 |
| DEPARTMENT: | | 2017-2018 | 2018-2019 |
| 3910 ANIMAL CONTROL | | | |
| REVENUE: | | 0 | \$ - |
| TOTAL REVENUE | | 0 | \$ - |
| EXPENDITURE: | | | |
| 100-3910-521200-00 PROFESSIONAL SERVICES | | \$ 15,000.00 | \$ 22,000.00 |
| TOTAL EXPENDITURE | | \$ 15,000.00 | \$ 22,000.00 |
| DEPARTMENT: | | 2017-2018 | 2018-2019 |
| 4520 GARBAGE | | | |
| REVENUE: | | | |
| 100-4520-344110-00 GARBAGE FEES | | \$ 152,000.00 | \$ 156,500.00 |
| TOTAL REVENUE | | \$ 152,000.00 | \$ 156,500.00 |
| EXPENDITURE: | | 2017-2018 | 2018-2019 |
| 100-4520-522111 GARBAGE CONTRACTOR | | \$ 132,000.00 | \$ 130,000.00 |
| 100-7450-531102-00 SUPPLIES | | \$ - | \$ - |
| TOTAL EXPENDITURE | | \$ 132,000.00 | \$ 130,000.00 |
| DEPARTMENT: | | 2017-2018 | 2018-2019 |
| 7200 BUILDING PERMITS/INSPECTIONS | | | |
| REVENUE: | | | |
| 100-7200-323200-00 BUILDING PERMITS | | \$ 15,000.00 | \$ 26,000.00 |
| 100-7200-323200-01 SPECIAL EVENTS PERMITS | | \$ 20,000.00 | \$ - |
| TOTAL REVENUE | | \$ 20,000.00 | \$ 26,000.00 |
| EXPENDITURE: | | 2017-2018 | 2018-2019 |
| 100-7450-521210-00 BUILDING INSPECTION FEES | | \$ 5,000.00 | \$ 4,500.00 |
| 100-7450-531101-00 OFFICE SUPPLIES | | \$ 1,000.00 | \$ 500.00 |
| 100-7450-531102-00 CODE ENFORCEMENT SUPPLIES | | \$ 2,000.00 | \$ 2,000.00 |
| TOTAL EXPENDITURE | | \$ 8,000.00 | \$ 7,000.00 |

| GENERAL ADMINISTRATION BUDGET SUMMARY | | 2017-2018 | 2018-2019 |
|---------------------------------------|-------------------------------------|-----------------|-----------------|
| REVENUE: | GENERAL | \$ 1,148,458.42 | \$ 1,200,627.57 |
| | MAYOR & COUNCIL | \$ - | \$ - |
| | ELECTIONS | \$ - | \$ - |
| | GENERAL ADMINISTRATION | \$ 600.00 | \$ 900.00 |
| | FINANCE | \$ - | \$ - |
| | ANIMAL CONTROL | \$ - | \$ - |
| | CEMETERY | \$ 600.00 | \$ 600.00 |
| | CITY PARKS | \$ 400.00 | \$ 50.00 |
| | GARBAGE COLLECTIONS | \$ 152,000.00 | \$ 156,500.00 |
| | BUILDING PERMITS/INSPECTIONS | \$ 8,000.00 | \$ 26,000.00 |
| | TOTAL REVENUE | \$ 1,310,058.42 | \$ 1,384,677.57 |
| EXPENDITURE: | | 2017-2018 | 2018-2019 |
| | MAYOR & COUNCIL | \$ 12,787.50 | \$ 13,238.50 |
| | ELECTIONS | \$ 5,000.00 | \$ 5,000.00 |
| | GENERAL ADMINISTRATION | \$ 83,223.26 | \$ 88,423.51 |
| | FINANCE | \$ 17,313.83 | \$ 47,981.38 |
| | AUDIT & CONSULTING | \$ 2,000.00 | \$ 10,000.00 |
| | LEGAL FEES | \$ 6,500.00 | \$ 1,700.00 |
| | ANIMAL CONTROL | \$ 15,000.00 | \$ 22,000.00 |
| | CEMETERY | \$ 1,000.00 | \$ 1,000.00 |
| | CITY PARKS | \$ 2,000.00 | \$ 4,850.00 |
| | GARBAGE COLLECTIONS | \$ 132,000.00 | \$ 130,000.00 |
| | BUILDING PERMITS/INSPECTIONS | \$ 8,000.00 | \$ 7,000.00 |
| | TOTAL EXPENDITURE | \$ 284,824.59 | \$ 331,193.39 |

| DEPARTMENT: | | 2017-2018 | 2018-2019 |
|--|--|----------------------|----------------------|
| 3200 POLICE | | | |
| REVENUE: | | | |
| 100-3200-342120-00 ACCIDENT/INCIDENT REPORTS | | \$ 500.00 | \$ 550.00 |
| 100-3200-342950-00 SP EVNT POLICE PROT | | \$ 100.00 | \$ - |
| 100-3200-351100-00 FINES & FORFEITURES | | \$ 340,000.00 | \$ 330,000.00 |
| 100-3200-351100-02 CAP PROB FINE REV | | \$ 140,000.00 | \$ 206,000.00 |
| 100-3200-351300-00 CONFISCATIONS | | \$ - | \$ - |
| 100-3200-371000-00 DONATIONS | | \$ - | \$ - |
| 100-3200-382900-00 MISC REVENUES | | \$ - | \$ - |
| 100-3200-392100-00 SALE OF SURP PROP | | \$ 1,000.00 | \$ 500.00 |
| SPLOST VI | | \$ - | \$ - |
| TOTAL REVENUE | | \$ 481,600.00 | \$ 537,050.00 |
| | | 2017-2018 | 2018-2019 |
| EXPENDITURE: | | | |
| 100-3200-511100-00 REGULAR PAY | | \$ 321,608.18 | \$ 333,278.00 |
| 100-3200-511100-01 REG PAY-PT TIME | | \$ 7,500.00 | \$ 9,048.00 |
| 100-3200-511300-00 OVERTIME PAY | | \$ 7,500.00 | \$ 15,000.00 |
| 100-3200-511500-00 PERSONAL LEAVE | | \$ 9,644.40 | \$ 10,190.00 |
| 100-3200-511600-00 HOLIDAY LEAVE | | \$ 4,456.00 | \$ 4,230.00 |
| 100-3200-512100-00 EMPLOYEE INS | | \$ 62,197.97 | \$ 66,208.86 |
| 100-3200-512200-00 FICA TAX | | \$ 27,853.02 | \$ 26,747.28 |
| 100-3200-512300-00 RETIREMENT | | \$ - | \$ 6,953.96 |
| 100-3200-512600-00 UNEMPLOYMENT | | \$ - | \$ 2,700.00 |
| 100-3200-512700-00 WORKERS COMP | | \$ 13,100.00 | \$ 13,100.00 |
| 100-3200-521102-00 FINES ASSESSMT | | \$ 117,061.19 | \$ 135,000.00 |
| 100-3200-521220-00 DRUG SCREENS | | \$ 868.00 | \$ 1,000.00 |
| 100-3200-521230-00 INTERNET EXPENSE | | \$ 600.00 | \$ 900.00 |
| 100-3200-521301-00 CNTRCT SERV-TECH | | \$ 4,500.00 | \$ - |
| 100-3200-522111-00 GARBAGE DISPOSAL | | \$ 450.00 | \$ 450.00 |
| 100-3200-522200-00 REP/MAINT-VEHIC | | \$ 19,600.00 | \$ 18,740.00 |
| 100-3200-522201-00 BLDG MAINT/SUPL | | \$ 4,260.00 | \$ 5,240.00 |
| 100-3200-522201-01 BLDG MAINT/SUPP | | \$ - | \$ - |
| 100-3200-522202-00 EQUIP MAINT/REPR | | \$ 2,200.00 | \$ 2,000.00 |
| 100-3200-522202-01 SFTWR SERV CONTR | | \$ 54,220.00 | \$ 53,120.00 |
| 100-3200-522204-00 911 CNTY SERV/RAD | | \$ 3,012.00 | \$ 3,240.00 |
| 100-3200-523100-00 LIAB/CASLTY INS | | \$ 11,700.00 | \$ 14,459.00 |
| 100-3200-523200-00 TELEPHONE | | \$ 2,765.00 | \$ 5,713.00 |
| 100-3200-523201-00 POSTAGE | | \$ 220.00 | \$ 350.00 |
| 100-3200-523300-00 LEGAL ADS | | \$ - | \$ - |
| 100-3200-523500-00 TRAVEL | | \$ 6,450.00 | \$ 4,775.00 |
| 100-3200-523600-00 DUES | | \$ 3,200.00 | \$ 2,815.00 |
| 100-3200-523700-00 TRAINING | | \$ 4,576.00 | \$ 5,593.00 |
| 100-3200-523800-00 INVESTIGATION SUPL | | \$ 2,500.00 | \$ 1,500.00 |
| 100-3200-523901-00 MISCELLANEOUS | | \$ - | \$ - |
| 100-3200-531101-00 OFFICE SUPPLIES | | \$ 4,500.00 | \$ 4,970.00 |
| 100-3200-531230-00 UTILITIES/ELEC | | \$ 7,500.00 | \$ 9,632.00 |
| 100-3200-531230-01 UTILITIES/GAS | | \$ 1,000.00 | \$ 800.00 |
| 100-3200-531270-00 GAS-VEHICLES | | \$ 25,300.00 | \$ 27,500.00 |
| 100-3200-531600-00 MACH/EQUIP<2000 | | \$ 7,400.00 | \$ 5,550.00 |
| 100-3200-531700-02 COMM RELATIONS | | \$ 2,000.00 | \$ 1,800.00 |

| | | | | |
|--|--|-------|---------------------------------------|------------------|
| 100-3200-531701-00 UNIFORMS/CLEANING | | | \$ 4,000.00 | \$ 4,500.00 |
| 100-3200-531703-00 DRUG TEST KIT/BATT | | | \$ 1,560.00 | \$ 1,480.00 |
| 100-3200-542100-00 MACH & EQUIP>2000 | | | \$ 8,800.00 | \$ - |
| 100-3200-542101-00 | | | \$ - | \$ 4,400.00 |
| 100-3200-542200-00 VEHICLE PURCHASES | | | \$ - | \$ - |
| TOTAL EXPENDITURE | | | \$ 754,101.76 | \$ 802,983.10 |
| DEPARTMENT: | | | | |
| | | | <u>2017-2018</u> | 2018-2019 |
| 2650 MUNICIPAL COURT | | | | |
| REVENUE: | | | | |
| | | | SEE FINES & FORFEITURES IN PD REVENUE | |
| TOTAL REVENUE | | | | |
| EXPENDITURE: | | | | |
| 100-2650-511100-00 REGULAR PAY | | | \$ 30,264.64 | \$ 32,568.00 |
| 100-2650-511100-01 PART TIME | | | | \$ 15,080.00 |
| 100-2650-511500-00 PERSONAL LEAVE | | | \$ 1,923.60 | \$ 2,070.00 |
| 100-2650-511600-00 HOLIDAY PAY | | | \$ 1,154.16 | \$ 1,242.00 |
| 100-2650-512100-00 EMPLOYEE INS | | | \$ 7,108.34 | \$ 7,356.54 |
| 100-2650-512200-00 FICA TAX | | | \$ 3,643.89 | \$ 2,684.40 |
| FICA P.T. | | | \$ - | \$ 1,153.62 |
| 100-2650-512300-00 RETIREMENT | | | \$ - | \$ 717.60 |
| CONTRACT SERVICES | | | \$ - | \$ - |
| 100-2650-512600-00 UNEMPLOYMENT | | | \$ 125.00 | \$ 125.00 |
| 100-2650-512700-00 WORKERS COMP | | | \$ 750.00 | \$ 750.00 |
| 100-2650-521104-00 COURT EXPENSE | | | \$ 1,300.00 | \$ 1,500.00 |
| 100-2650-521205-00 JUDGE, SOLIC, INTER | | | \$ 17,000.00 | \$ 17,000.00 |
| 100-2650-522202-01 SFTWR SERV- Tech | | | | \$ 100.00 |
| 100-2650-523200-00 TELEPHONES | | | \$ 105.00 | \$ 111.00 |
| 100-2650-523500-00 TRAVEL | | | \$ 400.00 | \$ 900.00 |
| 100-2650-523600-00 DUES | | | | \$ 300.00 |
| 100-2650-523700-00 TRAINING | | | \$ 1,000.00 | \$ 1,200.00 |
| 100-2650-531101-00 OFFICE SUPPLIES | | | \$ 2,000.00 | \$ 2,200.00 |
| TOTAL EXPENDITURE | | | \$ 66,774.63 | \$ 87,058.16 |
| DEPARTMENT: | | | | |
| | | | <u>2017-2018</u> | 2018-2019 |
| 3290 POLICE GCIC | | | | |
| REVENUE: | | | | |
| 100-3290-346410-00 BACKGRND CHECKS | | | \$ 440,000.00 | \$ 490,000.00 |
| TOTAL REVENUE | | | \$ 440,000.00 | \$ 490,000.00 |
| EXPENDITURE: | | | | |
| 100-3290-511100-00 REGULAR PAY | | | \$ 104,414.72 | \$ 119,888.00 |
| 100-3290-511100-01 REGULAR PAY-PT | | | \$ 13,000.00 | \$ 27,300.00 |
| 100-3290-511300-00 OVERTIME PAY | | | \$ 1,000.00 | \$ 2,000.00 |
| 100-3290-511500-00 PERSONAL LEAVE | | | \$ 3,595.60 | \$ 5,110.00 |
| 100-3290-511600-00 HOLIDAY PAY | | | \$ 3,872.88 | \$ 4,482.00 |
| 100-3290-512100-00 EMPLOYEE INS | | | \$ 35,541.70 | \$ 36,782.70 |
| 100-3290-512200-00 FICA TAX | | | \$ 8,256.96 | \$ 11,691.56 |
| 100-3290-512200-01 FICA TAX | | P. T. | \$ 994.50 | \$ - |
| 100-3290-512300-00 RETIREMENT | | | \$ - | \$ 2,589.60 |
| 100-3290-512600-00 UNEMPLOYMENT | | | \$ - | \$ 1,250.00 |
| 100-3290-512700-00 WORKERS COMP | | | \$ - | \$ 7,300.00 |

| | | | | | | | | |
|--|---|-----------------------------|--------------------------|----|------------------|--------------|------------------|--------------|
| | 100-3290-521204-00 CONTRACT SERVICES | | | \$ | 500.00 | \$ | 550.00 | |
| | 100-3290-521220-00 DRUG SCREENS | | | \$ | 168.00 | \$ | 112.00 | |
| | 100-3290-521301-00 CNTRCT SERV-TECH | | | \$ | 4,500.00 | \$ | - | |
| | 100-3290-522202-01 SFTWR SERV CONTR | | | \$ | 1,810.00 | \$ | 1,509.00 | |
| | 100-3290-522320-00 EQUIPMENT LEASE | | | \$ | 4,980.00 | \$ | 5,520.00 | |
| | 100-3290-523200-00 TELEPHONE | | | \$ | 155.00 | \$ | 2,124.00 | |
| | 100-3290-523201-00 POSTAGE | | | \$ | - | \$ | - | |
| | 100-3290-523500-00 TRAVEL | | | \$ | 700.00 | \$ | 700.00 | |
| | 100-3290-523700-00 TRAINING | | | \$ | 680.00 | \$ | 680.00 | |
| | 100-3290-523901-00 MISCELLANEOUS | | | \$ | - | \$ | - | |
| | 100-3290-531101-00 OFFICE SUPPLIES | | | \$ | 4,500.00 | \$ | 4,600.00 | |
| | 100-3290-531600-00 MACH/EQUIP<2000 | | | \$ | 3,000.00 | \$ | 1,500.00 | |
| | 100-3290-531701-00 UNIFORMS | | | \$ | 500.00 | \$ | 500.00 | |
| | | | TOTAL EXPENDITURE | | \$ | 192,169.36 | \$ | 236,188.86 |
| | | | | | | | | |
| | 3226 CUSTODY OF PRISONERS | | | | <u>2017-2018</u> | | 2018-2019 | |
| | EXPENDITURE: | | | | | | | |
| | 100-3226-571000-00 CUSTODY OF PRISONERS | | | \$ | 15,450.00 | \$ | 300.00 | |
| | | | TOTAL EXPENDITURE | | \$ | 15,450.00 | \$ | 300.00 |
| | | | | | | | | |
| | POLICE DEPARTMENT BUDGET SUMMARY | | | | | | | |
| | | | | | <u>2017-2018</u> | | 2018-2019 | |
| | REVENUE: | POLICE | | | \$ | 481,600.00 | \$ | 537,050.00 |
| | | GCIC | | | \$ | 440,000.00 | \$ | 490,000.00 |
| | | | TOTAL REVENUE | | \$ | 921,600.00 | \$ | 1,027,050.00 |
| | EXPENDITURE: | | | | | | | |
| | | POLICE | | | \$ | 754,101.76 | \$ | 802,983.10 |
| | | GCIC | | | \$ | 192,169.36 | \$ | 236,188.86 |
| | | CUSTODY OF PRISONERS | | | \$ | 15,450.00 | \$ | 300.00 |
| | | MUNICIPAL COURT | | | \$ | 66,774.63 | \$ | 87,058.16 |
| | | | TOTAL EXPENDITURE | | \$ | 1,028,495.75 | \$ | 1,126,530.12 |

DEPARTMENT:

3500 FIRE

REVENUE:

| | <u>2017-2018</u> | <u>2018-2019</u> |
|---------------------------------------|---------------------|---------------------|
| 100-3500-331000-00 TRNG FACILITY FEES | \$ 4,000.00 | \$ 1,500.00 |
| 100-3500-342200-00 FIRE PRTECTN FEES | \$ 51,351.18 | \$ 60,000.00 |
| 100-3500-342200-01 MED CALLS INS | \$ 2,500.00 | \$ - |
| 100-3500-383000-00 INS REIMBRMNTS | \$ - | \$ 4,000.00 |
| 100-3500-392100-00 SALE OF SURP PROP | \$ - | \$ - |
| FIREHOUSE GRANT | \$ - | \$ - |
| FEMA GRANT | \$ - | \$ - |
| SPLOST VI | \$ - | \$ - |
| 100-3500-392900-00 MISC REVENUES | \$ - | \$ - |
| TOTAL REVENUE | \$ 57,851.18 | \$ 65,500.00 |

EXPENDITURE:

| | | |
|--------------------------------------|---------------|---------------|
| 100-3500-511100-00 REGULAR PAY | \$ 262,173.84 | \$ 281,641.78 |
| 100-3500-511100-01 REG PAY-PT TIME | \$ 14,560.00 | \$ 14,560.00 |
| 100-3500-511300-00 OVERTIME PAY | \$ 2,500.00 | \$ 5,000.00 |
| 100-3500-511400-00 SICK PAY | \$ - | \$ - |
| 100-3500-511500-00 PERSONAL LEAVE | \$ 11,318.00 | \$ 12,606.10 |
| 100-3500-511600-00 HOLIDAY LEAVE | \$ 1,681.92 | \$ 1,715.56 |
| 100-3500-512100-00 EMPLOYEE INS | \$ 58,239.63 | \$ 69,358.86 |
| 100-3500-512200-00 FICA TAX | \$ 21,696.37 | \$ 23,103.85 |
| 100-3500-512200-01 FICA TAX | \$ - | \$ - |
| 100-3500-512300-00 RETIREMENT | \$ - | \$ 5,911.28 |
| 100-3500-512600-00 UNEMPLOYMENT | \$ 2,700.00 | \$ 2,700.00 |
| 100-3500-512700-00 WORKERS COMP | \$ 22,600.00 | \$ 22,600.00 |
| 100-3500-512800-00 BACKGROUND CHECKS | \$ 50.00 | \$ 50.00 |
| 100-3500-521220-00 DRUG SCREENS | \$ 150.00 | \$ 150.00 |
| 100-3500-521230-00 INTERNET EXPENS | \$ 1,300.00 | \$ 1,300.00 |
| 100-3500-521301-00 CNTRCT SERV-TECH | \$ - | \$ - |
| 100-3500-522111-00 GARBAGE DISPOSAL | \$ 475.00 | \$ 475.00 |
| 100-3500-522200-00 REP/MAINT-VEHIC | \$ 34,250.00 | \$ 33,450.00 |
| 100-3500-522201-00 BLDG MAINT/SUPL | \$ 3,215.00 | \$ 12,740.00 |
| 100-3500-522201-01 BLDG MAINT/SUPL | \$ 4,000.00 | \$ 7,500.00 |
| 100-3500-522202-00 EQUIP MAINT/REPR | \$ 5,050.00 | \$ 5,150.00 |
| 100-3500-522202-01 SFTWR SERV CONTR | \$ 845.00 | \$ 845.00 |
| 100-3500-522204-00 911 CNTY SERV/RAD | \$ 2,000.00 | \$ 4,860.00 |
| 100-3500-522320-00 EQUIPMENT LEASE | \$ 800.00 | \$ 800.00 |
| 100-3500-523100-00 LIAB/CASLTY INS | \$ 11,700.00 | \$ 14,459.00 |
| 100-3500-523200-00 TELEPHONE | \$ 2,350.00 | \$ 3,270.00 |
| 100-3500-523201-00 POSTAGE | \$ 100.00 | \$ 350.00 |
| 100-3500-523300-00 LEGAL ADS | \$ 150.00 | \$ - |
| 100-3500-523600-00 DUES | \$ 1,450.00 | \$ 3,000.00 |
| 100-3500-523700-00 TRAINING | \$ 7,450.00 | \$ 3,200.00 |
| 100-3500-523901-00 MISCELLANEOUS | \$ - | \$ - |
| 100-3500-523904-00 MEDICAL SHOTS | \$ 400.00 | \$ 400.00 |
| 100-3500-531101-00 OFFICE SUPPLIES | \$ 2,650.00 | \$ 3,400.00 |
| 100-3500-531230-00 UTILITIES/ELEC | \$ 8,000.00 | \$ 9,000.00 |
| 100-3500-531230-01 UTILITIES/GAS | \$ 2,500.00 | \$ 2,000.00 |
| 100-3500-531270-00 GAS-VEHICLES | \$ 13,000.00 | \$ 13,000.00 |
| 100-3500-531600-00 MACH/EQUIP<2000 | \$ 17,677.00 | \$ 13,745.00 |

| | | | | |
|--------------------------------------|-------------------|----------------------|-----------|-------------------|
| 100-3500-531701-00 UNIFORMS/CLEANING | \$ | 6,041.00 | \$ | 7,436.00 |
| 100-3500-531703-00 SUPPLIES | \$ | 2,000.00 | \$ | 2,500.00 |
| 100-3500-531704-00 EMERG WEATHER EXP | \$ | 300.00 | \$ | 300.00 |
| 100-3500-542100-00 MACH & EQUIP>2000 | \$ | 18,500.00 | \$ | 11,000.00 |
| 100-3500-542102-00 | \$ | - | \$ | - |
| 100-3500-542200-00 VEHICLE PURCHASES | \$ | - | \$ | - |
| 100-3500-572000-00 VOLUNTEER PAY | \$ | 6,000.00 | \$ | 6,000.00 |
| | TOTAL EXPE | \$ 549,872.76 | \$ | 599,577.43 |

FIRE DEPARTMENT BUDGET SUMMARY

| | | <u>2017-2018</u> | | <u>2018-2019</u> |
|---------------------|--------------------------|----------------------|-----------|-------------------|
| REVENUE: | | | | |
| | TOTAL REVENUE | \$ 57,851.18 | \$ | 65,500.00 |
| EXPENDITURE: | | | | |
| | TOTAL EXPENDITURE | \$ 549,872.76 | \$ | 599,577.43 |

DEPARTMENT:

4200 STREET

REVENUE:

BANKS CO SPLOST
 HABERSHAM CO SPLOST VI
 LMIG
TOTAL REVENUE

2017-20182018-2019

| | <u>2017-2018</u> | <u>2018-2019</u> |
|------------------------|------------------|------------------|
| BANKS CO SPLOST | \$ - | \$ - |
| HABERSHAM CO SPLOST VI | \$ - | \$ - |
| LMIG | \$ - | \$ - |
| TOTAL REVENUE | \$ - | \$ - |

EXPENDITURE:

| | <u>2017-2018</u> | <u>2018-2019</u> |
|---|------------------|------------------|
| 100-4200-511100-00 REGULAR PAY | \$ 37,393.56 | \$ 37,393.56 |
| 100-4200-511300-00 OVERTIME PAY | \$ 1,000.00 | \$ 1,000.00 |
| 100-4200-511500-00 PERSONAL LEAVE | \$ 1,735.20 | \$ 1,735.00 |
| 100-4200-511600-00 HOLIDAY PAY | \$ 1,561.68 | \$ 1,561.68 |
| 100-4200-512100-00 EMPLOYEE INS | \$ 10,662.51 | \$ 11,728.00 |
| 100-4200-512200-00 FICA TAX | \$ 3,360.68 | \$ 3,488.68 |
| 100-4200-512300-00 RETIREMENT | \$ - | \$ 829.96 |
| 100-4200-512600-00 UNEMPLOYMENT | \$ 500.00 | \$ 500.00 |
| 100-4200-512700-00 WORKERS COMP | \$ 750.00 | \$ 825.00 |
| 100-4200-521202-00 ENGINEERING | \$ 3,000.00 | \$ 3,000.00 |
| 100-4200-521220-00 DRUG SCREENS | \$ 50.00 | \$ 50.00 |
| 100-4200-521230-00 INTERNET EXPENSE | \$ 422.32 | \$ 600.00 |
| 100-4200-521301-00 CNTRCT SERV-TECH | \$ - | \$ - |
| 100-4200-522111-00 GARBAGE DISPOSAL | \$ 1,100.00 | \$ 1,100.00 |
| 100-4200-522200-00 REPAIRS/MAINT-VEH | \$ 2,000.00 | \$ 3,500.00 |
| 100-4200-522201-00 BLDG MAINT/SUPLY | \$ 1,000.00 | \$ 1,500.00 |
| 100-4200-522202-00 EQUP MAINT/REPAIR | \$ 3,000.00 | \$ 4,000.00 |
| 100-4200-522202-01 SFTWR SERV CONTR | \$ - | \$ - |
| 100-4200-522205-00 STREET PVG/REPRS | \$ 1,500.00 | \$ 1,500.00 |
| 100-4200-522207-00 SIDE WALKS | \$ - | \$ - |
| 100-4200-523100-00 LIABILITY & CASUALTY INS | \$ 3,000.00 | \$ 3,614.75 |
| 100-4200-523200-00 TELEPHONE | \$ 205.63 | \$ 700.00 |
| 100-4200-523201-00 POSTAGE | \$ - | \$ - |
| 100-4200-523700-00 TRAINING | \$ 200.00 | \$ 200.00 |
| 100-4200-523901-00 ARBORIST SERVICES | \$ 2,500.00 | \$ 2,500.00 |
| 100-4200-523902-00 SFTY TRNG EQUIP | \$ 500.00 | \$ 500.00 |
| 100-4200-531101-00 OFFICE SUPPLIES | \$ 100.00 | \$ 100.00 |
| 100-4200-531230-00 UTILITIES-GAS | \$ - | \$ - |
| 100-4200-531230-01 UTILITIES-ELEC | \$ 35,000.00 | \$ 35,000.00 |
| 100-4200-531270-00 GAS-VEHICLES | \$ 3,500.00 | \$ 6,500.00 |
| 100-4200-531600-00 MACH/EQUIP<2000 | \$ 2,000.00 | \$ 3,000.00 |
| 100-4200-531600-01 EQUIPMENT RENTAL | \$ - | \$ - |
| 100-4200-531701-00 UNIFORMS | \$ 2,500.00 | \$ 2,500.00 |
| 100-4200-531703-00 SUPPLIES | \$ 9,000.00 | \$ 10,000.00 |
| 100-4200-531705-00 SIGNS & PROJECTS | \$ 4,000.00 | \$ 3,000.00 |
| VEHICLE PURCHASE | \$ - | \$ - |
| 100-4200-541400-01 STORM DRAINAGE | \$ 1,000.00 | \$ 3,000.00 |
| TOTAL EXPENDITURE | \$ 132,541.58 | \$ 144,926.63 |

| DEPARTMENT: | | <u>2017-2018</u> | <u>2018-2019</u> |
|--------------------------------------|----|------------------|------------------|
| 4950 CEMETARY | | | |
| REVENUE: | | | |
| 100-4950-349100-00 CEMETARY REVENUE | \$ | 600.00 | \$ 600.00 |
| 100-4950- BANKS COUNTY SPLOST | \$ | - | \$ - |
| TOTAL REVENUE | \$ | 600.00 | \$ 600.00 |
| EXPENDITURE: | | | |
| 100-4950-522207-00 CEMETARY EXPENSE | \$ | 1,000.00 | \$ 1,000.00 |
| TOTAL EXPENDITURE | \$ | 1,000.00 | \$ 1,000.00 |
| DEPARTMENT: | | <u>2017-2018</u> | <u>2018-2019</u> |
| 6200 CITY PARKS | | | |
| REVENUE: | | | |
| 100-6200-321001-00 PAVILION RENTAL | \$ | 400.00 | \$ 50.00 |
| TOTAL REVENUE | \$ | 400.00 | \$ 50.00 |
| EXPENDITURE: | | | |
| 100-6200-522208-00 CITY PARK EXPEND | \$ | 2,000.00 | \$ 4,850.00 |
| 100-6200-531230-00 ELECTRICITY | \$ | - | \$ - |
| 100-6200-541200-00 SITE IMPROVEMENTS | \$ | - | \$ - |
| TOTAL EXPENDITURE | \$ | 2,000.00 | \$ 4,850.00 |

PUBLIC WORKS BUDGET SUMMARY

REVENUE:

2017-2018

2018-2019

| | | |
|----------------------|------------------|------------------|
| STREETS | \$ - | \$ - |
| CEMETARY | \$ 600.00 | \$ 600.00 |
| CITY PARKS | | |
| TOTAL REVENUE | \$ 600.00 | \$ 600.00 |

EXPENDITURE:

| | | |
|--------------------------|----------------------|----------------------|
| STREETS | \$ 132,541.58 | \$ 144,926.63 |
| CEMETARY | \$ 1,000.00 | \$ 1,000.00 |
| CITY PARKS | \$ 2,000.00 | \$ 4,850.00 |
| TOTAL EXPENDITURE | \$ 135,541.58 | \$ 150,776.63 |

ENTERPRISE FUND

HIGHLIGHTS

- Health insurance anticipated increase by a minimum of 12%
- Casualty & Liability increased by 24%
- Workers Compensation increased by 10%
- Salaries adjusted at the WTP/WWTP to meet industry standards and retirement contribution by 2%

The 2018-2019 fiscal year budget does not include any rate increases.

Revenues

Revenues are anticipated to increase over the next year by approximately 5% collectively. This is due in part by many properties in Baldwin and Demorest are being occupied that were once vacant as well as other properties being developed that were once just vacant lots. At mid-year, the new rate goes into effect for the DOC that will positively impact the Waste Water Treatment Facility in comparison to previous years with the addition of the O & M Reserve Fund.

Expenditures

Expenditures are anticipated to increase over the next year by approximately 11% collectively. This increase is due to continued implementation of maintenance programs that had been neglected in past years due to many variables outside of their control.

BY DEPARTMENT

WASTEWATER PLANT- The Waste Water Facility is currently undergoing several major component replacements and additions due to wear over the last 15 years. This is the reason for the increase for the coming year.

PUBLIC UTILITIES- The Public Utilities Department has implemented several maintenance programs that have assisted in cost savings at the Waste Water Treatment Facility. These programs will continue in an effort to pass along cost saving measures to the Waste Water Treatment Facility. The increases are the result of stricter guidelines required by EPD and replacement of many components within both the distribution and sewer collections.

WATER PLANT - The increase is the result of ongoing maintenance programs.

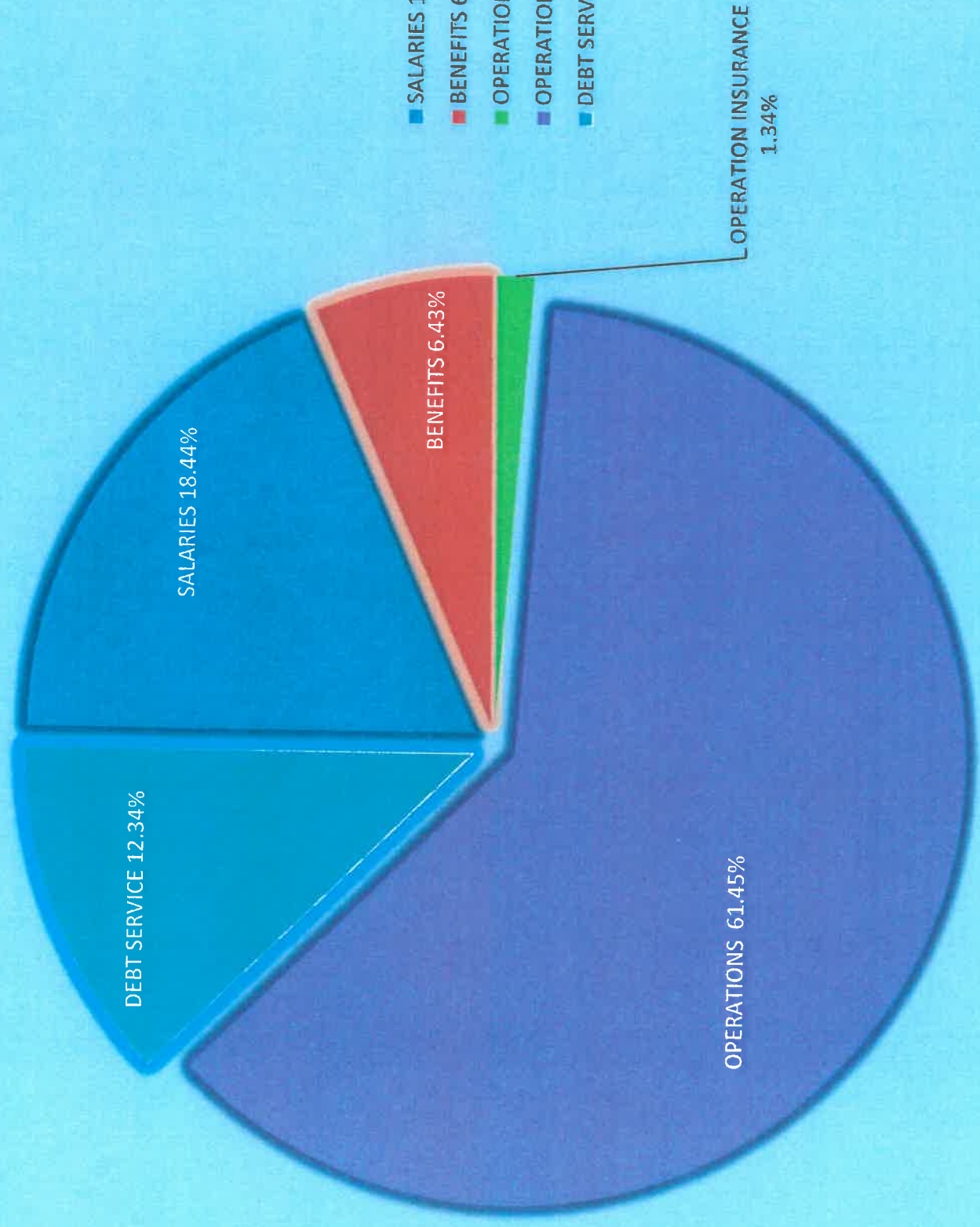
2019 BUDGET ENTERPRISE FUND SUMMARY

| | REVENUE | EXPENDITURE | |
|---------------------------|------------------------|---------------------|----------------------------|
| PUBLIC UTILITIES | 29.60% \$ 1,213,700.00 | \$ 1,896,715.27 | PUBLIC UTILITIES 47.56% |
| WATER PLANT | 46.30% \$ 1,898,600.00 | \$ 1,149,265.56 | WATER PLANT 28.82% |
| WASTEWATER PLANT | 24.10% \$ 988,340.00 | \$ 942,085.78 | WASTEWATER PLANT 23.62% |
| | \$ 4,100,640.00 | \$ 3,988,066.60 | |
| RESERVES/(DEFICIT) | | \$112,573.40 | |

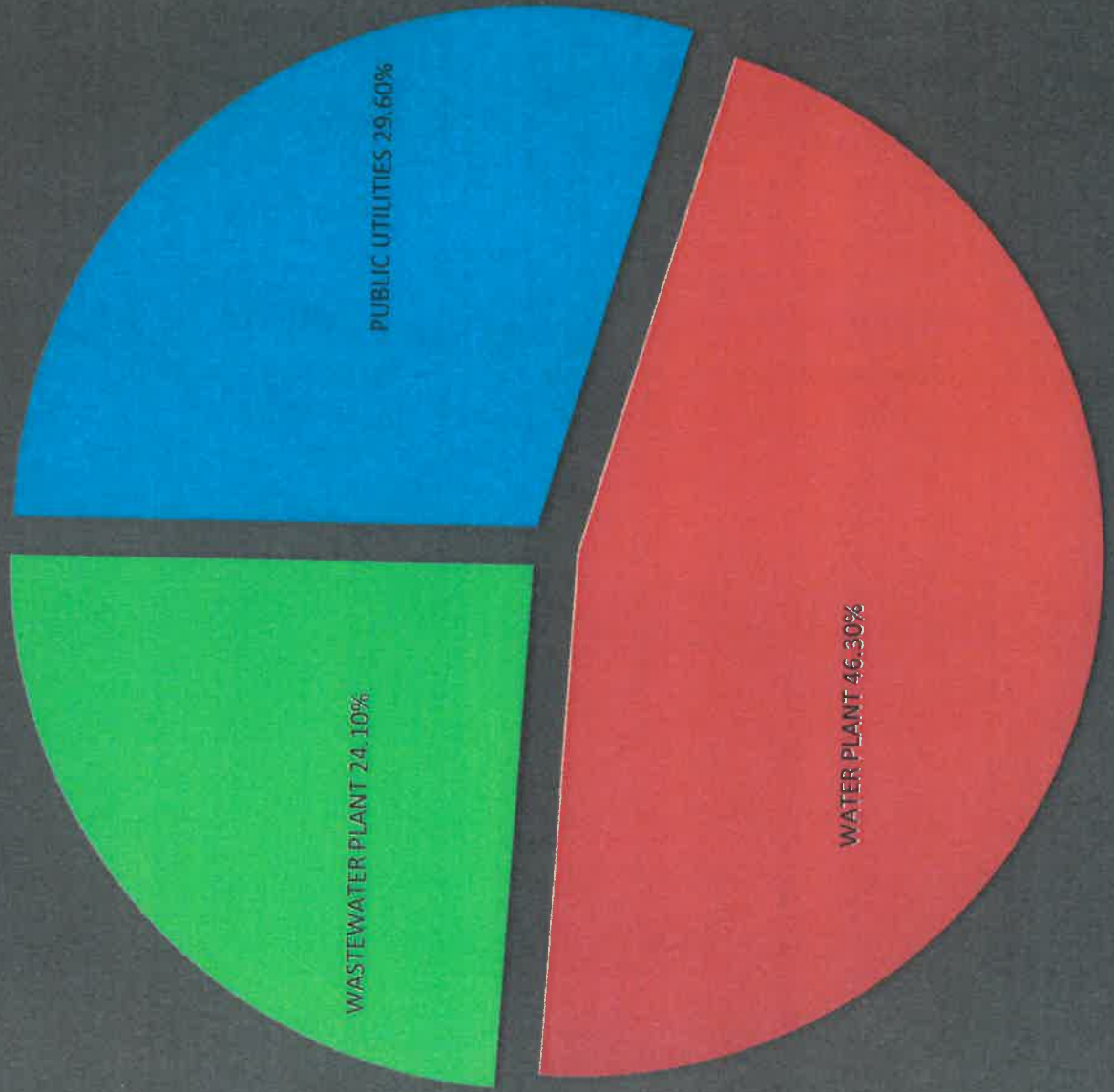
The 2019 Enterprise Fund includes salary adjustments and 2% Retirement contribution.

Projects will be budgeted through other funding sources such as SPLOST, GEFA Loans and various Grants.

ENTERPRISE FUND OPERATIONS



ENTERPRISE FUND REVENUE

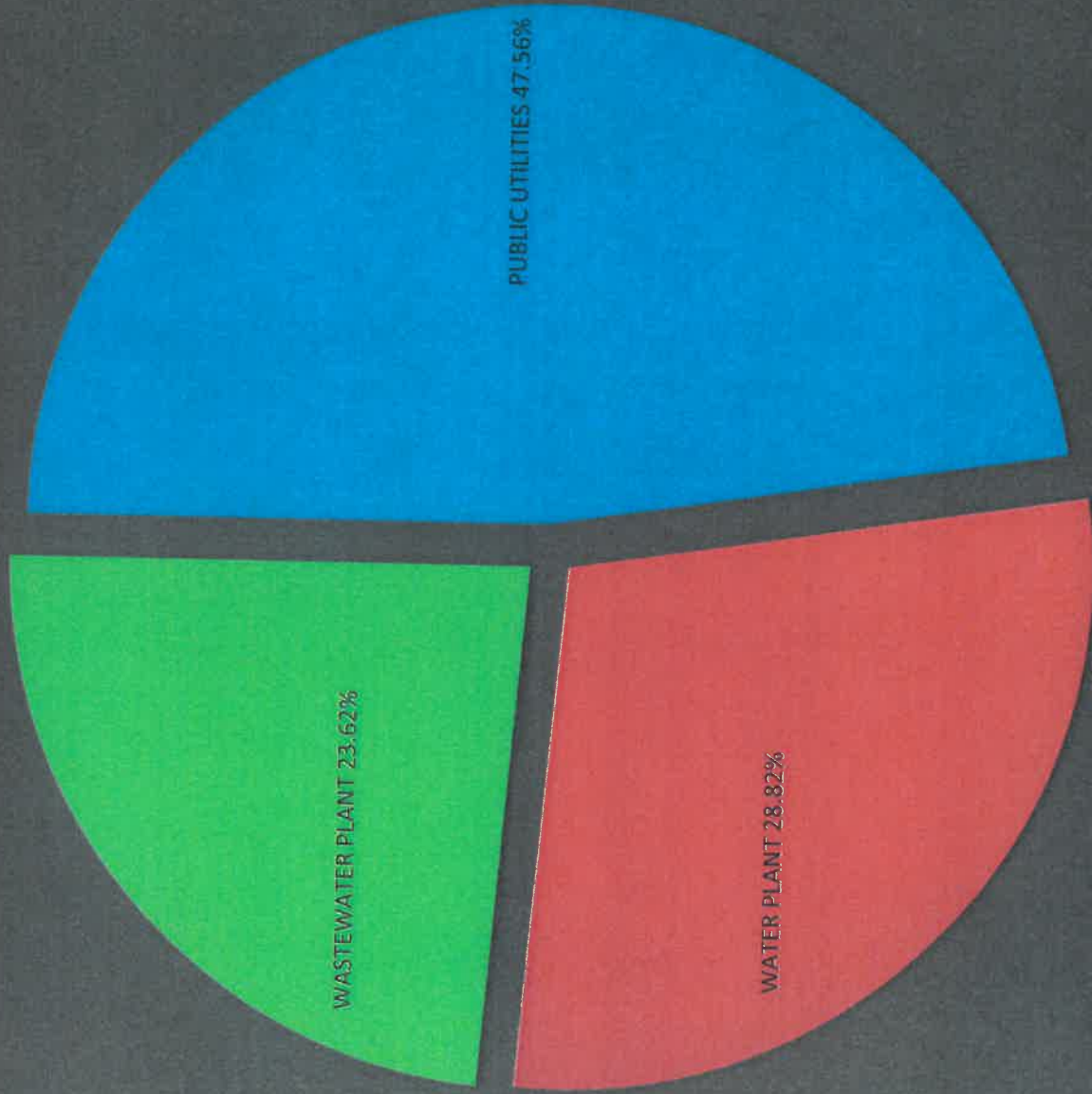


PUBLIC UTILITIES 29.60%

WATER PLANT 46.30%

WASTEWATER PLANT 24.10%

ENTERPRISE FUND EXPENSES



PUBLIC UTILITIES 47.56%

WATER PLANT 28.82%

WASTEWATER PLANT 23.62%

| DEPARTMENT: | | 2017-2018 | 2018-2019 |
|--|--|------------------------|------------------------|
| 4400 PUBLIC UTILITIES | | | |
| REVENUE: | | | |
| 505-4400-344210-00 TRFR IN WATER FUND | | \$ 1,010,000.00 | \$ 1,200,000.00 |
| 505-4400-344210-01 REV-CONNECT FEE WATER | | \$ 4,600.00 | \$ 5,000.00 |
| 505-4400-344210-02 REV-RECONNECT FEE | | \$ 8,000.00 | \$ 8,000.00 |
| 505-4400-389000-01 MISC INCOME | | \$ - | \$ - |
| 505-0000-361000-00INTEREST INCOME | | \$ - | \$ 700.00 |
| 505-4400-392100-00 SALE OF SURP PROP | | \$ - | \$ - |
| TOTAL REVENUE | | \$ 1,022,600.00 | \$ 1,213,700.00 |
| EXPENDITURE: | | 2017-2018 | 2018-2019 |
| 326-4400-541400-00 INFRASTRUCTURE | | \$ - | \$ - |
| 328-4400-542100-00 EQUIPMENT> \$2,000 | | \$ - | \$ - |
| 505-4400-511100-00 REGULAR PAY | | \$ 351,943.98 | \$ 356,157.85 |
| 505-4400-511300-00 OVERTIME PAY | | \$ 10,000.00 | \$ 10,000.00 |
| 505-4400-511500-00 PERSONAL LEAVE | | \$ 13,312.32 | \$ 12,841.71 |
| 505-4400-511600-00 HOLIDAY LEAVE | | \$ 12,620.52 | \$ 12,250.66 |
| 505-4400-512100-00 EMPLOYEE INS | | \$ 81,568.20 | \$ 81,289.77 |
| 505-4400-512200-00 FICA TAX | | \$ 27,560.12 | \$ 28,369.15 |
| 505-4400-512300-00 RETIREMENT | | \$ - | \$ 7,105.12 |
| 505-4400-512600-00 UNEMPLOYMENT | | \$ 2,700.00 | \$ 2,700.00 |
| 505-4400-512700-00 WORKERS COMP | | \$ 11,000.00 | \$ 11,000.00 |
| 505-4400-521200-00 PROFESNL FEES-AUI | | \$ 10,000.00 | \$ 25,000.00 |
| 505-4400-521201-00 LEGAL & PROF | | \$ 5,000.00 | \$ 25,000.00 |
| 505-4400-521202-00 ENGINEERING | | \$ 20,000.00 | \$ 20,000.00 |
| 505-4400-521220-00 DRUG SCREENS | | \$ 100.00 | \$ 150.00 |
| 505-4400-521230-00 INTERNET EXPENS | | \$ 1,700.00 | \$ 1,700.00 |
| 505-4400-521300-00 LAB TESTING | | \$ 500.00 | \$ 500.00 |
| 505-4400-521300-01 UTILITIES PROTECTION | | \$ 1,000.00 | \$ 1,000.00 |
| 505-4400-521301-00 CONTRACT SERV-TECH | | \$ 2,200.00 | \$ 2,200.00 |
| 505-4400-522111-00 GARBAGE DISPOSAL | | \$ 1,000.00 | \$ 1,000.00 |
| 505-4400-522200-00 REP/MAINT-VEHIC | | \$ 15,000.00 | \$ 15,000.00 |
| 505-4400-522201-00 BLDG MAINT/SUPL | | \$ 6,000.00 | \$ 6,000.00 |
| 505-4400-522202-00 EQUIP MAINT/REPR | | \$ 35,000.00 | \$ 35,000.00 |
| 505-4400-522202-01 SFTWR SERV CONTR | | \$ 4,800.00 | \$ 4,800.00 |
| 505-4400-522205-00 ST RPRS/WTR BRKS | | \$ 1,500.00 | \$ 1,500.00 |
| 505-4400-522320-00 EQUIPMENT LEASE | | \$ 3,000.00 | \$ 3,000.00 |
| 505-4400-523100-00 LIAB/CASUAL INS | | \$ 5,900.00 | \$ 14,459.00 |
| 505-4400-523200-00 TELEPHONE | | \$ 3,175.00 | \$ 3,175.00 |
| 505-4400-523200-01 WEBSITE | | \$ - | \$ - |
| 505-4400-523201-00 POSTAGE | | \$ 1,500.00 | \$ 1,500.00 |
| 505-4400-523300-00 LEGAL ADS | | \$ 250.00 | \$ 250.00 |
| 505-4400-523400-00 UTIL BILL PRINT/MAIL | | \$ 13,000.00 | \$ 13,000.00 |
| 505-4400-523500-00 TRAVEL | | \$ 3,000.00 | \$ 6,000.00 |
| 505-4400-523600-00 DUES | | \$ 800.00 | \$ 800.00 |
| 505-4400-523700-00 TRAINING | | \$ 2,500.00 | \$ 25,000.00 |
| 505-4400-523902-00 SAFETY EQUIPMENT | | \$ 1,000.00 | \$ 1,500.00 |
| 505-4400-523904-00 MEDICAL SHOTS | | \$ 500.00 | \$ 500.00 |
| 505-4400-523905-00 BANK CHARGES | | \$ 2,000.00 | \$ 2,000.00 |
| 505-4400-523905-01 GEFA DSWRF 13-016 | | \$ - | \$ - |
| 505-4400-531101-00 OFFICE SUPPLIES | | \$ 4,000.00 | \$ 4,000.00 |

| | | | | |
|---------------------------------------|-----------|---------------------|-----------|---------------------|
| 505-4400-531230-00 UTIL/ELECTRIC | \$ | 50,000.00 | \$ | 65,000.00 |
| 505-4400-531230-01 UTILITIES-GAS | \$ | 3,000.00 | \$ | 3,000.00 |
| 505-4400-531270-00 GAS-VEHICLES | \$ | 25,000.00 | \$ | 30,000.00 |
| 505-4400-531510-00 WTR PURCH FR PLANT | \$ | 600,000.00 | \$ | 600,000.00 |
| 505-4400-531510-01 WR PURCH FR CORNEL | \$ | 10,000.00 | \$ | 25,000.00 |
| 505-4400-531510-01 SEWER USE FEE | | | \$ | 350,000.00 |
| 505-4400-531600-00 MACH/EQUIP<2000 | \$ | 6,000.00 | \$ | 5,000.00 |
| 505-4400-531600-01 EQUIPMENT RENTAL | \$ | - | \$ | - |
| 505-4400-531701-00 UNIFORMS | \$ | 5,000.00 | \$ | 4,967.00 |
| 505-4400-531703-00 SUPPLIES | \$ | 45,000.00 | \$ | 42,000.00 |
| 505-4400-541200-00 SITE IMPROVMTS | \$ | 4,000.00 | \$ | 5,000.00 |
| 505-541300-00 BLDGS & IMPROVMNTS | | | \$ | 6,000.00 |
| 505-4400-541400-00 INFRASTRUCTURE | \$ | 15,000.00 | \$ | 25,000.00 |
| 505-4400-542100-00 MACH & EQUIP>2000 | \$ | 7,500.00 | | |
| GEFA PAYMENT | \$ | - | \$ | - |
| 505-4400-542200-00 VEHICLE PURCHASES | \$ | - | \$ | - |
| TOTAL EXPENDITURE | \$ | 1,425,630.14 | \$ | 1,896,715.27 |

| PUBLIC UTILITIES BUDGET SUMMARY | | | | | |
|---------------------------------|--------------------------|--|------------------------|------------------------|--|
| | | | 2017-2018 | 2018-2019 | |
| REVENUE: | | | | | |
| | PUBLIC UTILITIES | | \$ 1,022,600.00 | \$ 1,213,700.00 | |
| | TOTAL REVENUE | | \$ 1,022,600.00 | \$ 1,213,700.00 | |
| EXPENDITURE: | | | | | |
| | PUBLIC UTILITIES | | \$ 1,425,630.14 | \$ 1,896,715.27 | |
| | TOTAL EXPENDITURE | | \$ 1,425,630.14 | \$ 1,896,715.27 | |

| DEPARTMENT: | | 2017-2018 | 2018-2019 |
|---------------------------------------|--|------------------------|------------------------|
| 4700 WATER PLANT | | | |
| REVENUE: | | | |
| 580-4700-344210-01 REV-WATER SALES | | \$ 600,000.00 | \$ 1,010,000.00 |
| 580-4700-344210-02 REV-WATER SALES | | \$ 700,000.00 | \$ 860,000.00 |
| 580-4700-344210-03 REV-LATE FEES | | \$ 28,000.00 | \$ 28,000.00 |
| 580-4700-361000-00 INTEREST INCOME | | \$ - | \$ - |
| 580-4700-361000-02 INTEREST INCOME | | \$ - | \$ - |
| 580-4700-389001-01 BAD CHECK CHARGE | | \$ 400.00 | \$ 600.00 |
| TOTAL REVENUE | | \$ 1,328,400.00 | \$ 1,898,600.00 |
| EXPENDITURE: | | | |
| 580-4700-511000-00 REGULAR PAY | | \$ 189,906.31 | \$ 223,088.07 |
| 580-4700-511300-00 OVERTIME PAY | | \$ 10,000.00 | \$ 13,000.00 |
| 580-4700-511500-00 PERSONAL LEAVE | | \$ 6,277.30 | \$ 6,474.65 |
| 580-4700-511600-00 HOLIDAY LEAVE | | \$ 1,334.20 | \$ 1,896.25 |
| 580-4700-512100-00 EMPLOYEE INS | | \$ 32,141.00 | \$ 35,933.12 |
| 580-4700-512200-00 FICA TAX | | \$ 15,740.00 | \$ 17,443.97 |
| 580-4700-512300-00 RETIREMENT | | \$ - | \$ 4,214.42 |
| 580-4700-512600-00 UNEMPLOYMENT | | \$ 1,250.00 | \$ 1,250.00 |
| 580-4700-512700-00 WORKERS COMP | | \$ 7,300.00 | \$ 7,300.00 |
| 580-4700-521200-00 PROFESNL FEES-AUI | | \$ 4,000.00 | \$ 20,000.00 |
| 580-4700-521200-01 PROFESNL SERVICES | | \$ 1,500.00 | \$ 1,500.00 |
| 580-4700-521201-00 LEGAL & PROF | | \$ 25,000.00 | \$ 25,000.00 |
| 580-4700-521202-00 ENGINEERING | | \$ 10,000.00 | \$ 25,000.00 |
| 580-4700-521204-00 CONTRACT SERVICES | | \$ 75,500.00 | \$ - |
| 580-4700-521204-01 CONTRACT SERVICES | | \$ - | \$ 77,500.00 |
| 580-4700-521220-00 DRUG SCREENS | | \$ 200.00 | \$ 200.00 |
| 580-4700-521230-00 INTERNET EXPENS | | \$ 1,700.00 | \$ 1,000.00 |
| 580-4700-521300-00 LAB TESTING | | \$ 7,000.00 | \$ 7,500.00 |
| 580-4700-521400-00 CONTRACT SVCS-FIN | | \$ - | \$ 20,000.00 |
| 580-4700-522111-00 GARBAGE DISPOSAL | | \$ 1,200.00 | \$ 1,200.00 |
| 580-4700-522200-00 REP/MAINT-VEHIC | | \$ 1,000.00 | \$ 1,000.00 |
| 580-4700-522201-00 BLDG MAINT/SUPL | | \$ 20,000.00 | \$ 20,000.00 |
| 580-4700-522202-00 EQUIP MAINT/REPR | | \$ 75,000.00 | \$ 70,000.00 |
| 580-4700-522202-01 SFTWR SERV CONTR | | \$ 3,500.00 | \$ 3,500.00 |
| 580-4700-522203-00 GRNDS/EROSN CONT | | \$ 4,500.00 | \$ 1,000.00 |
| 580-4700-523100-00 LIAB/CASUAL INS | | \$ 5,900.00 | \$ 7,229.50 |
| 580-4700-523200-00 TELEPHONE | | \$ 2,000.00 | \$ 2,500.00 |
| 580-4700-523201-00 POSTAGE | | \$ 2,500.00 | \$ 2,750.00 |
| 580-4700-523300-00 LEGAL ADS | | \$ 500.00 | \$ 500.00 |
| 580-4700-523500-00 TRAVEL | | \$ 1,500.00 | \$ 3,000.00 |
| 580-4700-523600-00 DUES | | \$ 750.00 | \$ 750.00 |
| 580-4700-523700-00 TRAINING | | \$ 4,500.00 | \$ 7,000.00 |
| 580-4700-523901-00 MISCELLANEOUS | | \$ - | \$ - |
| 580-4700-523905-01 BANK CHRGS 2012 BD | | \$ - | \$ - |
| 580-4700-531101-00 OFFICE SUPPLIES | | \$ 2,500.00 | \$ 2,500.00 |
| 580-4700-531230-00 UTIL/ELECTRIC | | \$ 200,000.00 | \$ 225,000.00 |
| 580-4700-531230-01 UTILITIES-GAS | | \$ 3,000.00 | \$ 3,000.00 |
| 580-4700-531270-00 GAS-VEHICLES | | \$ 1,000.00 | \$ 1,200.00 |
| 580-4700-531510-00 WATER PURCHASES | | \$ 3,500.00 | \$ 4,500.00 |
| 580-4700-531600-00 MACH/EQUIP<2000 | | \$ - | \$ - |

| | | | | | |
|---|--|--------------------------|------------------------|-----------|---------------------|
| 580-4700-531700-00 UNIFORMS | | \$ | 1,000.00 | \$ | 1,000.00 |
| 580-4700-531701-00 SUPPLIES | | \$ | 5,500.00 | \$ | 5,500.00 |
| 580-4700-531703-00 CHEMICALS | | \$ | 70,000.00 | \$ | 70,000.00 |
| 580-4700-541200-00 SITE IMPROVMTS | | \$ | 30,000.00 | \$ | 10,000.00 |
| 580-4700-541300-00 BLDGS/BLDG IMPRVM | | \$ | - | \$ | 10,000.00 |
| 580-4700-542100-00 MACH & EQUIP>2000 | | \$ | 10,000.00 | \$ | 20,000.00 |
| 580-4700-582100-12 PRINCIPAL 2012 BOND | | \$ | 187,835.58 | \$ | 187,835.58 |
| | | TOTAL EXPENDITURE | \$ 1,026,034.39 | \$ | 1,149,265.56 |
| DEPARTMENT: | | | | | |
| | | | <u>2017-2018</u> | | <u>2018-2019</u> |
| 4300 WASTEWATER PLANT | | | | | |
| REVENUE: | | | | | |
| 505-4300-344255-00 REV-SEWER SERVICE | | \$ | 510,000.00 | \$ | 450,000.00 |
| 505-4300-344255-01 REV-SEWER CONNECT | | \$ | 1,200.00 | \$ | 26,640.00 |
| 505-4300-344255-05 SEWER REV-LACI | | \$ | 400,000.00 | \$ | 415,000.00 |
| 505-4300-344255-19 LEE ARRENDL 10% RES | | \$ | 40,000.00 | \$ | 41,500.00 |
| 505-4300-344255-20 BALDWIN 10% RES | | \$ | 50,000.00 | \$ | 50,000.00 |
| 505-4300-344255-22 FOGIS | | | | \$ | 4,400.00 |
| 505-4300-344255-25 REVENUE-BORE | | \$ | - | \$ | 800.00 |
| | | TOTAL REVENUE | \$ 1,001,200.00 | \$ | 988,340.00 |
| EXPENDITURE: | | | | | |
| 324-4300-541400-00 INFRASTRUCTURE | | \$ | - | | |
| 505-4300-511100-00 REGULAR PAY | | \$ | 103,034.31 | \$ | 115,465.35 |
| 505-4300-511300-00 OVERTIME PAY | | \$ | 5,000.00 | \$ | 5,000.00 |
| 505-4300-511500-00 PERSONAL LEAVE | | \$ | 4,117.30 | \$ | 3,855.45 |
| 505-4300-511600-00 HOLIDAY LEAVE | | \$ | 4,138.60 | \$ | 4,536.42 |
| 505-4300-512100-00 EMPLOYEE INS | | \$ | 20,732.66 | \$ | 24,276.58 |
| 505-4300-512200-00 FICA TAX | | \$ | 8,272.45 | \$ | 9,270.04 |
| 505-4300-512300-00 RETIREMENT | | \$ | - | \$ | 2,332.43 |
| 505-4300-512600-00 UNEMPLOYMENT | | \$ | 2,700.00 | \$ | 500.00 |
| 505-4300-512700-00 WORKERS COMP | | \$ | 11,000.00 | \$ | 750.00 |
| 505-4300-521200-00 PROFESNL SERVICES | | | | \$ | 20,000.00 |
| 505-4300-521200-01 PROFESNL SERVICES | | \$ | 4,000.00 | \$ | 1,500.00 |
| 505-4300-521201-00 LEGAL | | \$ | 10,000.00 | \$ | 25,000.00 |
| 505-4300-521202-01 ENGINEERING | | \$ | 15,000.00 | \$ | 20,000.00 |
| 505-4300-521204-01 CONTRACT SERVCS | | \$ | 68,100.00 | \$ | 70,000.00 |
| 505-4300-521220-00 DRUG SCREENS | | \$ | 75.00 | \$ | 75.00 |
| 505-4300-521230-00 INTERNET EXPENS | | \$ | 1,700.00 | \$ | 1,000.00 |
| 505-4300-521300-00 LAB TESTING | | \$ | 17,500.00 | \$ | 18,000.00 |
| 505-4300-521400-00 CONTRACT SVCS FIN | | \$ | - | \$ | 20,000.00 |
| 505-4300-522110-00 LANDFILL TIPPING FEE | | \$ | 23,000.00 | \$ | 25,000.00 |
| 505-4300-522111-00 WWTP GRBG DMPSTR | | \$ | 1,200.00 | \$ | 1,200.00 |
| 505-4300-522200-00 REP/MAINT-VEHIC | | \$ | 5,000.00 | \$ | 5,000.00 |
| 505-4300-522201-00 BLDG MAINT/SUPL | | \$ | 5,000.00 | \$ | 5,000.00 |
| 505-4300-522202-00 EQUIP MAINT/REPR | | \$ | 45,000.00 | \$ | 50,000.00 |
| 505-4300-522202-01 SFTWR SERV CONTR | | \$ | 500.00 | \$ | 500.00 |
| 505-4300-523100-00 LIAB/CASUALTY INS | | \$ | 11,700.00 | \$ | 7,229.50 |
| 505-4300-523200-00 TELEPHONE | | \$ | 1,050.00 | \$ | 900.00 |
| 505-4300-523201-00 POSTAGE | | \$ | 250.00 | \$ | 250.00 |
| 505-4300-523300-00 LEGAL ADS | | \$ | 750.00 | \$ | 500.00 |
| 505-4300-523500-00 TRAVEL | | \$ | 1,500.00 | \$ | 3,000.00 |

| | | | |
|--|--------------------------|------------------------|------------------------|
| 505-4300-523600-00 DUES | | \$ 500.00 | \$ 500.00 |
| 505-4300-523700-00 TRAINING | | \$ 2,500.00 | \$ 4,000.00 |
| 505-4300-523903-00 FINES FROM EPD | | \$ 2,500.00 | \$ 2,500.00 |
| 505-4300-523904-00 MEDICAL SHOTS | | \$ 250.00 | \$ 250.00 |
| 505-4300-523905-00 BANK CHARGES | | \$ - | \$ - |
| 505-4300-531101-00 OFFICE SUPPLIES | | \$ 2,000.00 | \$ 2,000.00 |
| 505-4300-531230-00 UTIL/ELEC-WWT | | \$ 54,000.00 | \$ 63,000.00 |
| 505-4300-531230-01 UTIL WWTP ELEC P | | \$ - | \$ - |
| 505-4300-531270-00 GAS-VEHICLES | | \$ 4,000.00 | \$ 3,000.00 |
| 505-4300-531510-00 WATER PURCHASES | | \$ 300.00 | \$ - |
| 505-4300-531600-00 MACH/EQUIP<2000 | | \$ 5,000.00 | \$ 2,500.00 |
| 505-4300-531701-00 UNIFORMS/CLEANING | | \$ 500.00 | \$ 500.00 |
| 505-4300-531702-00 SUPPLIES | | \$ 3,000.00 | \$ 3,000.00 |
| 505-4300-531703-00 CHEMICALS | | \$ 62,500.00 | \$ 70,000.00 |
| 505-4300-533901-00 MISC EXPENSE | | \$ - | \$ - |
| 324-4300-541400-00 INFRASTRUCTURE IMP | | \$ 30,000.00 | \$ 55,000.00 |
| 505-4300-542200-00 VEHICLE PURCHASES | | \$ - | \$ - |
| 505-4300-582100-12 PRINCIPAL 2012 BOND | | \$ 295,695.00 | \$ 295,695.00 |
| | TOTAL EXPENDITURE | \$ 833,065.32 | \$ 942,085.78 |
| PUBLIC UTILITIES BUDGET SUMMARY | | | |
| | | <u>2017-2018</u> | <u>2018-2019</u> |
| REVENUE: | | | |
| | WATER PLANT | \$ 1,328,400.00 | \$ 1,898,600.00 |
| | WASTEWATER PLANT | \$ 1,001,200.00 | \$ 988,340.00 |
| | TOTAL REVENUE | \$ 2,329,600.00 | \$ 2,886,940.00 |
| EXPENDITURE: | | | |
| | WATER PLANT | \$ 1,026,034.39 | \$ 1,149,265.56 |
| | WASTEWATER PLANT | \$ 833,065.32 | \$ 942,085.78 |
| | TOTAL EXPENDITURE | \$ 1,859,099.71 | \$ 2,091,351.34 |