

Annual Operating Budget The Fiscal Year 2021



City of Lyons, Georgia
161 N.E. Broad Street Lyons GA 30436
912-526-3626

August 18, 2020

To the Honorable Mayor, City Council, and the Citizens of Lyons:

The Duly Appointed Finance Committee, City Manager, and Financial Departments respectfully submit for your consideration the balanced budget for the fiscal year 2021 (F.Y. 2021) for the City of Lyons. An objective of the City's budget is to provide a management tool by which our local government can unite its budgeting efforts to deliver quality services while operating within available resources. This process results in an updating of the City's ongoing financial plan. It provides a vehicle by which management decisions are made as a result of the formulation and analysis of the corresponding data.

BUDGET PROCESS AND OVERVIEW

The fiscal year 2021 budget process began in July of 2020 with the review of historical data. On August 18, the Finance Committee reviewed the historical data. During this review, the Finance Committee formulated a recommendation regarding the proposed millage rate, future financial forecast impacted by the worldwide pandemic, and pending water and sewer rate adjustment.

The Finance Committee recommends a 3.89 millage rate, which is the same millage rate passed in 2019. The anticipated tax levy associated with a 3.89 millage rate is \$432,091. The Cities millage rate makes up approximately 8% of the general fund revenues.

The Finance committee assumed the following while making their recommendations:

- Return to normal operations in all Departments in the budget year.
- Return of Prison Labor expense in the street department.
- No changes to current staffing.
- Water and sewer rate adjustment taking effect in January of 2021.
 - This rate adjustment will create an additional \$140,000 of revenue in 2021.
 - The finance committee also anticipates rate adjustments over the 2022 and 2023 budget year, allowing the water and sewer fund to stand independently of the general fund.

A draft operation budget was prepared and presented to the City Council. The Council reviewed the documents and guided priorities and placement of purchases during the fiscal year. The budget was presented by the City Manager on August 25 and August 31, 2020. The final document was presented to the Council in a public Council Meeting on September 1, 2020 after a public hearing where citizen input was encouraged.

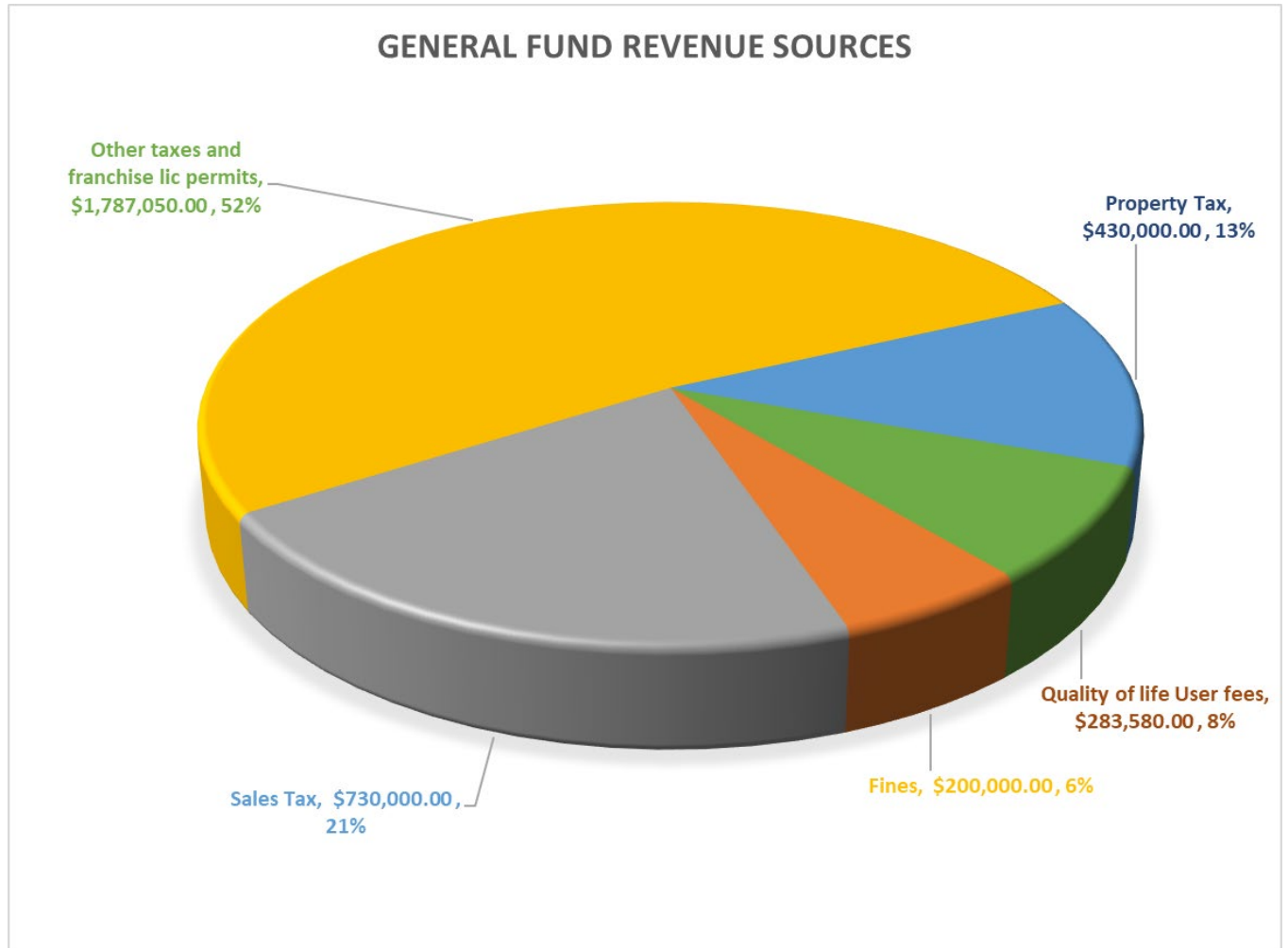
KEY BUDGET FACTORS, ISSUES, AND PRIORITIES

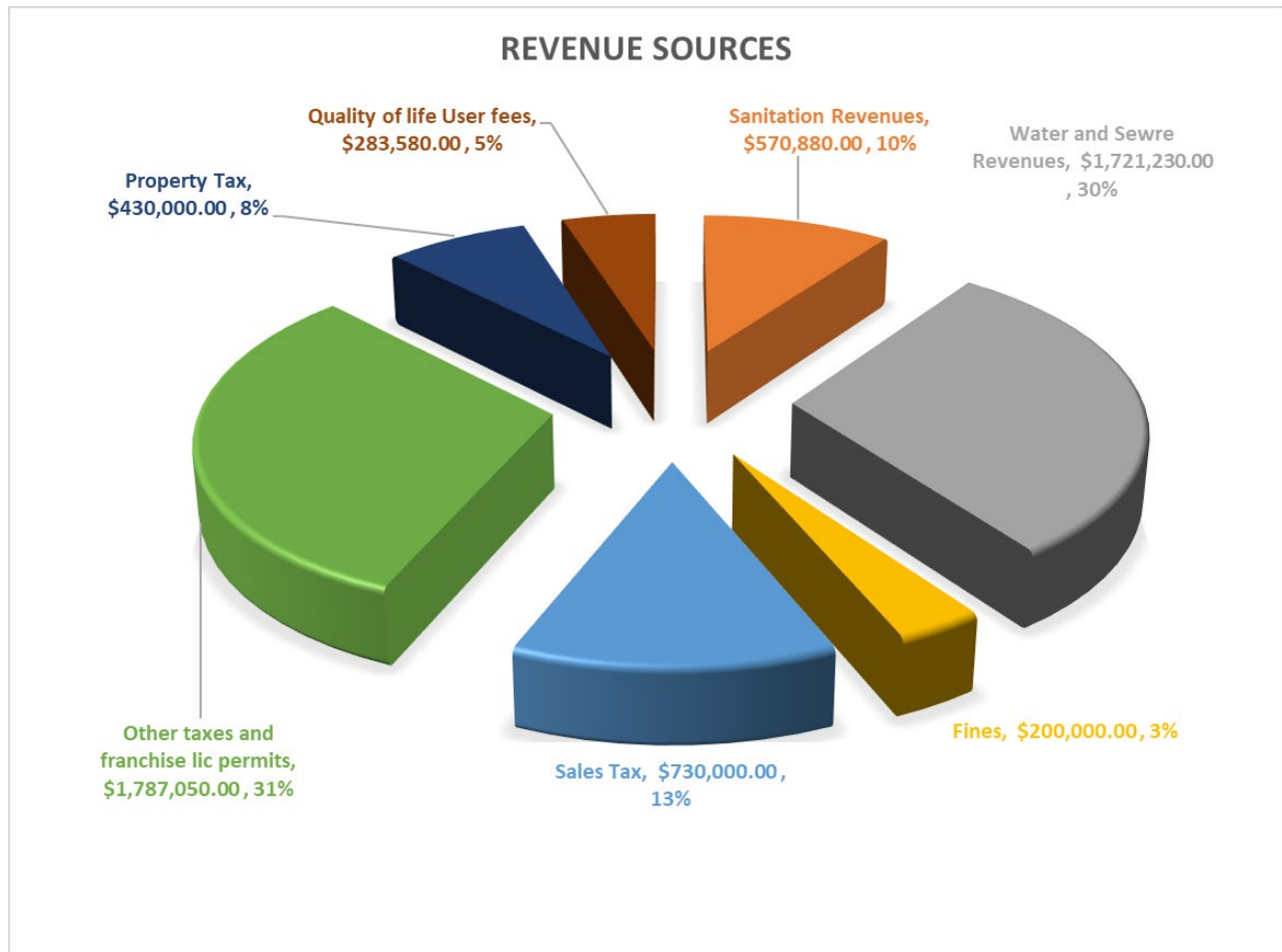
The foundation for the fiscal year 2021 budget is based on three key financial factors:

- Sustainability of existing services
- Maintaining the quality of life for constituents, citizens, and businesses through capital programming
- Enhancement to services through operating initiatives

Sustainability of Existing Services and Enhancements Through Operating Initiatives

The fiscal year 2021 Operating balanced budget of \$4,967,370 is based on a millage rate of 3.89 mills. This millage rate is 0% higher than the previous year's millage rate. This budget provides financial resources for the City of Lyons to sustain the current levels of service and includes areas of improved service via operating initiatives. In appropriating the funds to maintain existing services, the City has projected revenue sources from the following sources and illustrated these sources as a portion of the whole in the following graphs.





Maintaining the quality of life for constituents, citizens, and businesses through capital programming

This priority is addressed in a separate document outlining the capital projects intended for the 2021 budget year.

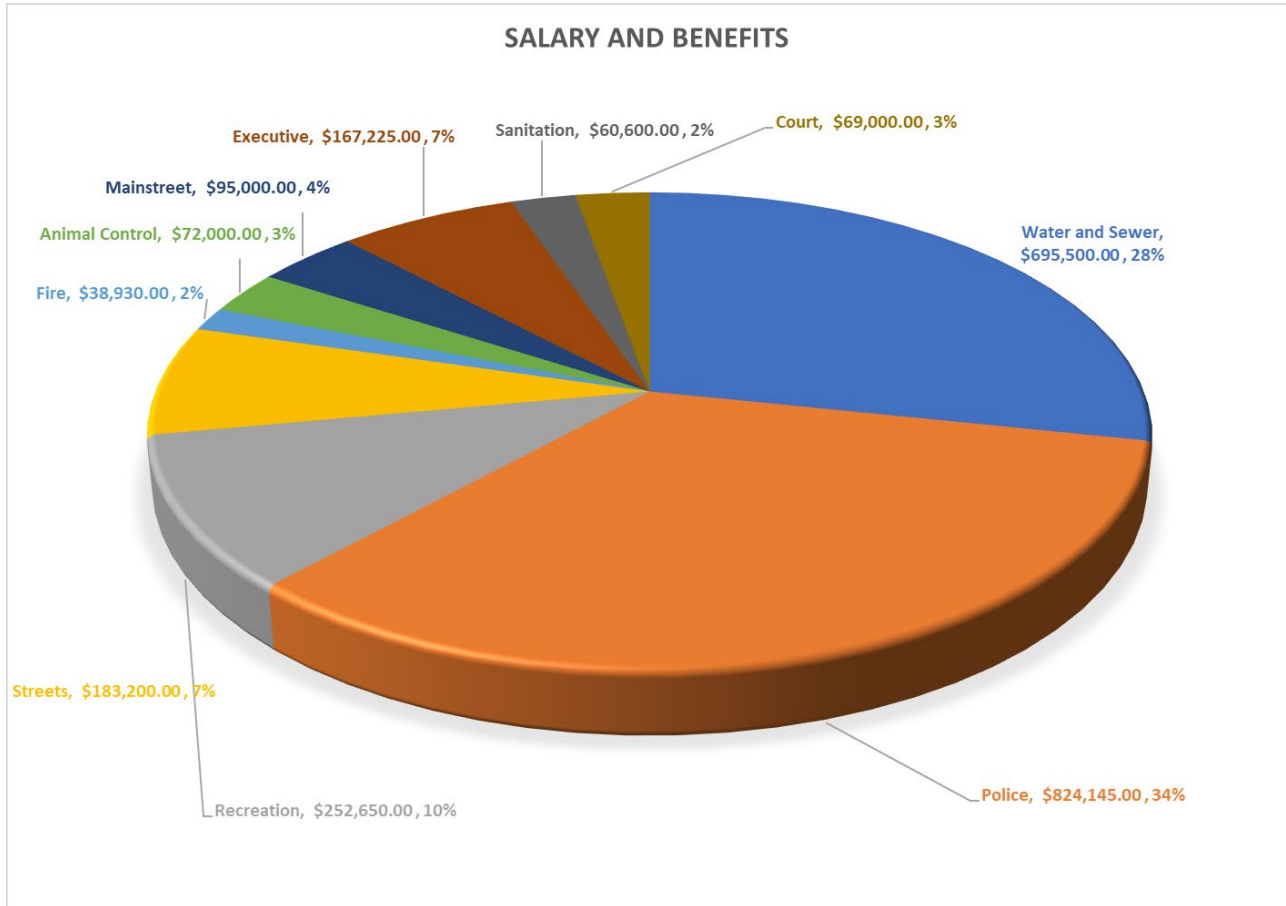
Enhancement of services through operating initiatives

The City of Lyons operating budget contains two different types of funds, Government and Enterprise. Government funds use revenues such as property taxes and sales taxes to provide basic city services, and services for public safety, financial services, libraries, downtown development, and some parks and recreation services not supported by user fees. Enterprise Funds operate similarly to private businesses. User fees or dedicated revenue sources cover their operations and long-term debt. The City of Lyons operates two enterprise funds. These funds provide drinking water, wastewater treatment, and solid waste removal to the Citizens of Lyons for a fee. These enterprise funds also provide some of these services to County residents for a fee as outlined in the Toombs County Service Delivery Strategy and other agreements or policies.

Salary and Benefits Detail

The City recognizes the cost of employee retention is less than employee turnover and recruitment. The City has made an effort to hire qualified employees and reduced redundancy in staff. The City has a salary scale that is adopted by management each year in line with the current budget. The salary and benefit budget is based upon approved positions listed in Exhibit A and the associated benefit program costs. For

F.Y. 2021, direct City costs for salaries and benefits is \$2,458,250. Salaries account for \$1,702,057 of the total salaries and benefit appropriation. Benefits account for \$633,055, making benefit costs 37% of the total salaries and benefit budget.



Salary and Benefit Detail	Salaries	
Water and Sewer	\$	695,500.00
Police	\$	824,145.00
Recreation	\$	252,650.00
Streets	\$	183,200.00
Fire	\$	38,930.00
Animal Control	\$	72,000.00
Mainstreet	\$	95,000.00
Executive	\$	167,225.00
Sanitation	\$	60,600.00
Court	\$	69,000.00
Total	\$	2,458,250.00

Budget Summary by Department

Mayor and City Council

The F.Y. 2021 budget appropriation for the Mayor and Council is part of the overall administration expenses. Salaries of the Mayor and Council are set by the City Charter.

Administration

The fiscal year 2021 budget appropriation for the administration Department, including expenses of the Mayor and Council, is \$398,925 or 8% of the total budget. The City Manager is responsible for the overall management of all city functions and operations. The Clerk is responsible for the completion and publication of all council agendas. The City Clerk is the holder of all City records. Therefore, they are responsible for the records management program. The City Clerk also acts as the department head for the Administration department overseeing the day to day operations of the Accounts Payable, Accounts Receivable, and Human Resources functions. Approved positions associated with the Administration Department are noted in Exhibit A.

Legal

Legal services are provided to the City through a contractual relationship with Tom A. Peterson IV, LLC. The budget for legal services and consultation is \$50,000.00.

Main Street Program

The F.Y. 2021 budget appropriation for the Lyons Main Street Department is \$108,000.00 or 2% of the total budget. This Department is responsible for implementing the four-point approach of the State's Main Street Program.

- Organization
- Promotion
- Design
- Economic Restructuring

This Department also handles coordinating the City's numerous special events throughout the year. The City funds the staff for the Main Street Program. The City also contributes to the programs through both cash and in-kind contributions. These contributions are listed as an expense item in the Department that contributes or funds the contribution. The Department also received a portion of the Hotel-Motel Tax Collected by the state and dispersed to the City. These funds are used by the Department to promote tourism in Lyons.

Police Department and Court

The fiscal year 2021 budget appropriation for the Police Department is \$1,036,045 or 22% of the total budget. The Police Department expenditures include those expenditures associated with the Municipal Court.

Animal Control

The fiscal year 2021 budget appropriation for the Animal Control Department is \$81,600 or 2% of the total budget. It is a subset of the Police department and overseen by the Chief of Police. The City Animal Control Department also provides services to the unincorporated areas of Toombs County through a contract with Toombs County.

Fire Department

The Fire Department's budget appropriation for F.Y. 2021 is \$74,230 or 2% of the total budget. The Lyons Fire Department operates with a large Volunteer Fire Fighter staff. The Lyons Fire department retained an ISO rating of 4 after an inspection in the fall of 2015.

Street

The fiscal year 2021 budget appropriation for the Street Department is \$460,350 or 10% of the total budget. The Street Department is responsible for maintaining transportation infrastructure, stormwater infrastructure, and street signs.

Water and Sewer

The fiscal year 2021 budget appropriation for the water and sewer department is \$1,721,230. The water and sewer department operates as an enterprise fund. Total expenses for 2021 are 12% above revenues. The Water and Sewer Department is responsible for the treatment of sanitary sewer and the distribution of drinking water. Expenditures for 2021 have increased by 17% over the 2020 budget. The major contributor to this increase is the loan repayment associated with the \$7,000,000 wastewater treatment plant renovation project.

Sanitation

The Fiscal year 2021 budget appropriation for the Sanitation Department is \$459,500. The Sanitation department operates as an enterprise fund. Total expenses appropriated in the 2021 budget are 18% below revenues creating excess revenue of \$114,480. The sanitation department is responsible for the collection of residential and commercial waste. The City has an ongoing contract with Republic Sanitation Services for the collection of residential and commercial waste. This contract accounts for 74% of total expenses. The City supplements this service with curbside pickup of yard debris and rubbish.

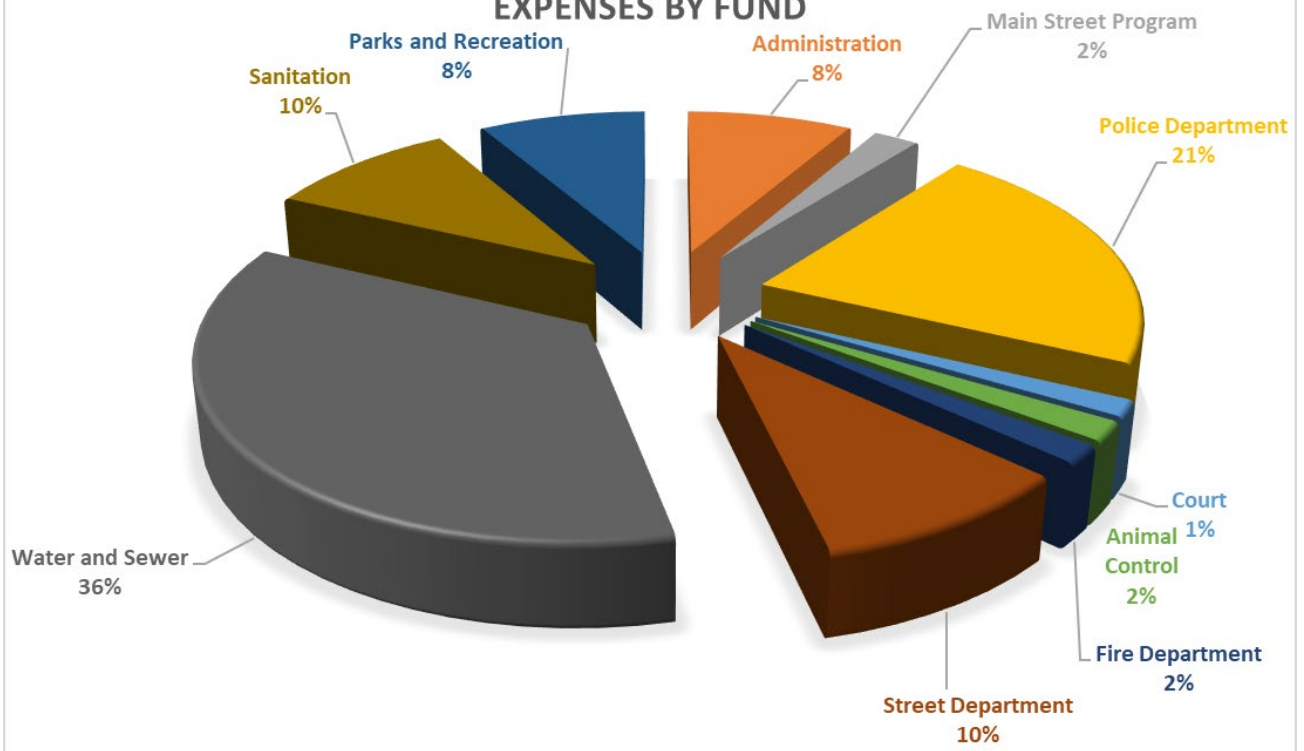
Parks & Recreation

The Parks and Recreation Department appropriations for F.Y. 2021 are \$541,890. The 2021 Budget funds a portion of the Parks and Recreation budget through governmental funds, which consist of salaries for full-time staff. The additional expenses related to programming for the Recreation Department is funded from three different sources:

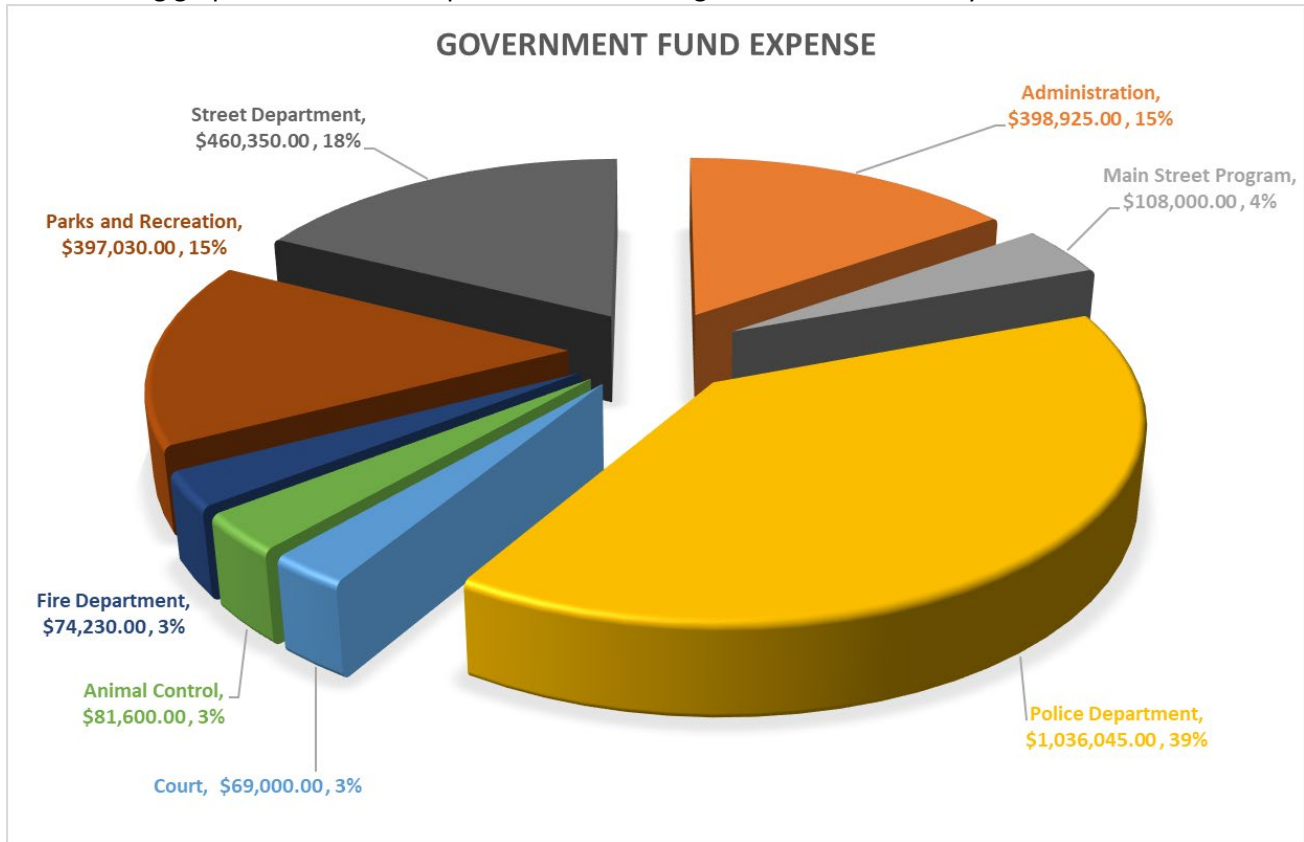
- Recreation Operations (program and sports-related payroll not included in general fund expenses, programming and sports operations, and programming and sports equipment)
- Recreation Capital Fund (building repair and capital purchases outside of SPLOST)
- Concession Fund (concession payroll, food, and equipment purchases)

The following graph illustrates the expenditures by each Governmental and Enterprise fund by the percentage of the whole:

EXPENSES BY FUND



The following graph illustrates the expenditures from the governmental fund only.



Budget Policy

Annual budgets are adopted on a basis consistent with accounting practices as defined by generally accepted accounting principles for all funds. All annual appropriations lapse at year-end except capital project and grant funds, which adopt project-length budgets.

Closing

It is our privilege to submit the F.Y. 2021 Budget to the City of Lyons Mayor, City Council, and Citizens. This budget illustrates the City's dedication to providing the highest level of services while maintaining sound fiscal policies. We would like to thank all of the contributors for their diligent efforts in developing a budget that addresses the major policy goals of the City Council, while protecting the financial health of the City now and in the future. If in your review of this document, you have any questions, please do not hesitate to contact us.

Respectfully Submitted on behalf of the Finance Committee,

Jason Hall
City Manager

APPROVED POSITIONS (EXHIBIT A)			
Administration			Street Department
	City Manger		Forman
	City Clerk		Skilled Labor (2)
Main Street			Labors (3)
	Main Street Director		Prison Labor
	Event Coordinator		
Police			Water Sewer Department
	Police Chief		Public Works Director
	Administrative Secretary		Sewer Plant Operator
	Court Clerk		Well and Lift Station Maintenance Forman
	Municipal Court Judge		Distribution and Collection Forman
	Solicitor		Property Maintenance Forman
	Public Defender		Skilled Labor (3)
	Investigations Lieutenant		Shop Maintenance
	Investigator		Inventory Control Clerk
	Patrol Lieutenant		Customer Service (2)
	Shift Sargant (4)		Accounts Payable
	Patrol Officer (5)		Accounts Receivable
Animal Control			Part Time Summer Labor (5)
	Animal Control Officer		
Code Enforcement			Sanitation
	Code Enforcement Officer		Solid Waste Driver
Fire Department			Recreation
	Fire Chief		Recreation Director
	Full-Time Fire Fighter (1)		Administrative Secretary
	Volunteer Fire Fighters		Program Coordinator
			Property Maintenance

	Fund	Account	Description	2021 Appropriation
R	100	0000-311100	TAX - PROPERTY	\$ 430,000.00
R	100	0000-311310	TAX - A/T VEHICLE	\$ 4,500.00
R	100	0000-311311	TAX - A/T TAVT VEHICLE	\$ 110,000.00
R	100	0000-311312	TAX - AAVT VEHICLE	\$ 1,000.00
R	100	0000-311320	TAX - MOBILE HOME	\$ 2,300.00
R	100	0000-311600	TAX - INTANGIBLE & TRANSFER	\$ 5,800.00
R	100	0000-311710	TAX - ELECTRIC FRANCHISE	\$ 340,000.00
R	100	0000-311730	TAX - GAS FRANCHISE	\$ 14,000.00
R	100	0000-311750	TAX - CABLE FRANCHISE	\$ 23,000.00
R	100	0000-311760	TAX - TELEPHONE FRANCHISE	\$ 7,900.00
R	100	0000-311790	TAX - HOUSING AUTHORITY	\$ 11,350.00
R	100	0000-313100	TAX - LOST SALES TAX RECEIPTS	\$ 730,000.00
R	100	0000-313500	POLICE RECEIPTS	\$ -
R	100	0000-314100	TAX - HOTEL/MOTEL	\$ 2,500.00
R	100	0000-314200	TAX - LIQUOR	\$ 8,000.00
R	100	0000-314201	TAX - BEER/WINE	\$ 80,000.00
R	100	0000-316200	TAX - INSURANCE PREMIUM	\$ 330,000.00
R	100	0000-319000	TAX - PRIOR YEAR INT & PENALTY	\$ 13,500.00
R	100	0000-321120	TAX - WINE	\$ 2,500.00
R	100	0000-321200	L&P - OCCUPATIONAL TAX PERMIT	\$ 60,000.00
R	100	0000-322200	L&P - ZONING/BUILDING PERMITS	\$ 5,000.00
R	100	0000-322202	L&P - MOBILE HOME PERMITS	\$ 1,000.00
R	100	0000-323201	L&P - CONDITIONAL BOND PERMIT	\$ 1,000.00
R	100	0000-341500	CFS - CC PROCESSING FEE	\$ 60.00
R	100	0000-341910	CFS - ELECTION QUALIFING FEES	\$ -
R	100	0000-342200	CFS - FIRE PROTECTION	\$ 70,000.00
R	100	0000-346100	CFS - ANIMAL CONTROL FEES	\$ 55,000.00
R	100	0000-351000	F&F POLICE FINE COLLECTIONS	\$ 200,000.00
R	100	0000-351900	POLICE OTHER REVENUE	\$ 30,000.00
R	100	0000-361000	INTEREST INCOME	\$ 400.00
R	100	0000-371000	DONATIONS - POLICE	\$ -
R	100	0000-371001	DONATIONS - FIRE	\$ -
R	100	0000-372000	DONATIONS - D.A.R.E. REVENUE	\$ -
R	100	0000-381000	MISC - RENT INCOME	\$ 44,000.00
R	100	0000-382002	MISC - SOUTHERN LINC LEASE	\$ 8,000.00
R	100	0000-389000	MISC - GENERAL MISC INCOME	\$ -
R	100	0000-389002	MISC - REV FROM SOLD ITEMS	\$ -
R	100	0000-389070	MISC - COUNTY FIRE CALLS	\$ 1,000.00
				\$ 2,591,810.00
E	100	1100-521100	MAYOR & COUNCIL DISCRETIONERY	\$ 3,500.00
E	100	1100-523500	COUNCIL - TRAVEL,FOOD & LODGIN	\$ 12,000.00
E	100	1100-523700	COUNCIL - TRAINING	\$ 6,000.00
E	100	1110-511100	GOVERNING - COUNCIL SALARIES	\$ 18,000.00
E	100	1300-523500	EXEC - MAYOR, MGR,CLERK TRAVEL	\$ 11,500.00
E	100	1300-523700	MAYOR,CITY MGR,CLERK TRAINING	\$ 3,500.00
E	100	1310-511100	MAYOR - SALARY	\$ 6,000.00
E	100	1330-511100	EXEC - MANAGER & CLERK SALARY	\$ 118,000.00
E	100	1330-512200	EXEC - FICA	\$ 8,600.00
E	100	1400-521100	ELECTION - GENERAL	\$ -
E	100	1500-512100	ADM - GROUP INS	\$ 15,000.00
E	100	1500-512101	ADM - CITY PAID GROUP LIFE INS	\$ 125.00

E	100	1500-512700	ADM - WORKERS COMP	\$	1,500.00
E	100	1500-521200	ADM - LEGAL AND PROFESSIONAL	\$	50,000.00
E	100	1500-521204	ADM - BLIGHTED PROPERTY	\$	2,000.00
E	100	1500-522200	ADM - VEHICLE REPAIRS	\$	2,500.00
E	100	1500-522310	ADM - RENT EXPENSE	\$	1,500.00
E	100	1500-523200	ADM - COMMUNICATIONS	\$	29,400.00
E	100	1500-523501	ADM - CITY HALL CLEANING 1099	\$	2,000.00
E	100	1500-523600	ADM - DUES	\$	14,000.00
E	100	1500-523900	ADM - DRUG TESTS	\$	500.00
E	100	1500-523901	ADM - RE-IMBURSE INS DEDUCTIBL	\$	2,500.00
E	100	1500-531100	ADM - OFFICE SUPPLIES	\$	7,500.00
E	100	1500-531101	ADM - SPECIAL EVENTS	\$	2,000.00
E	100	1500-531230	ADM - ELECTRICITY	\$	13,000.00
E	100	1500-531270	ADM - VEHICLE GAS	\$	3,500.00
E	100	1500-531300	ADM - MEALS	\$	2,000.00
E	100	1500-572000	ADM - PYMTS TO OTHER AGENCI	\$	-
E	100	1500-572001	ADM - DONATIONS TO LIBRARY	\$	8,000.00
E	100	1500-572010	ADM - TOURISM MAIN STREET	\$	1,900.00
E	100	1500-572012	ADM - DONATIONS BOYS/GIRLS CL	\$	2,500.00
E	100	1510-523100	FINANCE - LIABILITY INSURANCE	\$	20,000.00
E	100	1510-523205	FINANCE - ADMIN SOFTWARE	\$	7,000.00
E	100	1510-582300	FINANCE - INTEREST PAID	\$	-
E	100	1514-523400	TAXES PRINTING AND BINDING	\$	1,900.00
E	100	1517-522200	BUILDING MAINTENANCE	\$	7,000.00
E	100	1535-523200	DATA - ADM COMPUTER	\$	1,000.00
E	100	1570-523300	ADVERTISING	\$	3,500.00
E	100	1595-512400	ADM - GMEBS RETIREMENT	\$	10,000.00
E	100	2500-511100	RECORDERS COURT - JUDGE	\$	9,000.00
E	100	2500-572000	RECORDERS COURT EXPENSE	\$	60,000.00
E	100	3200-511100	POLICE - SALARIES	\$	623,645.00
E	100	3200-512200	POLICE - FICA	\$	32,000.00
E	100	3200-521200	POLICE - MEDICAL	\$	-
E	100	3200-531000	POLICE - D.A.R.E.	\$	-
E	100	3200-531701	POLICE - GENERAL SUPPLIES	\$	8,000.00
E	100	3200-531702	POLICE - SPECIAL EVENTS	\$	1,000.00
E	100	3200-572000	POLICE - PAYMENT TO OTHERS	\$	2,000.00
E	100	3210-512100	POLICE - GROUP INSURANCE	\$	95,000.00
E	100	3210-512101	POLICE - CITY PAID GROUP LIFE	\$	1,000.00
E	100	3210-512400	POLICE - GMEBS RETIREMENT	\$	40,000.00
E	100	3210-512700	POLICE - WORKERS COMP	\$	32,500.00
E	100	3210-522200	POLICE - BUILDING	\$	8,000.00
E	100	3210-523200	POLICE - COMPUTERS	\$	11,000.00
E	100	3210-523205	POLICE - SOFTWARE	\$	14,000.00
E	100	3210-523600	POLICE - DUES	\$	1,000.00
E	100	3210-523700	POLICE - TRAINING	\$	2,200.00
E	100	3210-531100	POLICE - OFFICE SUPPLIES	\$	5,000.00
E	100	3210-531300	POLICE - MEALS	\$	1,100.00
E	100	3210-531701	POLICE - DRUG MONEY/SEIZED	\$	-
E	100	3223-531700	POLICE - UNIFORMS	\$	7,000.00
E	100	3226-531300	PRISONER MEALS	\$	1,500.00
E	100	3226-531701	*****INMATE EXPENSE*****	\$	25,000.00
E	100	3230-531270	POLICE - VEHICLE GAS	\$	41,000.00
E	100	3231-531700	POLICE - VEHICLE TAG & TITLE	\$	100.00
E	100	3240-523500	POLICE - TRAVEL,FOOD & LODGE	\$	8,000.00
E	100	3260-523200	POLICE - COMMUNICATIONS	\$	40,000.00

E	100	3260-531220	POLICE - GAS UTILITY	\$	3,000.00
E	100	3260-531230	POLICE - ELECTRICITY	\$	16,000.00
E	100	3290-522200	POLICE - VEHICLE MAINTENANCE	\$	16,000.00
E	100	3290-542200	POLICE - EQUIPMENT MAINTENANCE	\$	1,000.00
E	100	3500-511100	FIRE - FULL TIME SALARIES	\$	11,000.00
E	100	3500-511200	FIRE - PART TIME SALARIES	\$	8,000.00
E	100	3500-512200	FIRE - FICA	\$	1,000.00
E	100	3500-522200	FIRE - EQUIPMENT REPAIRS	\$	9,000.00
E	100	3500-523200	FIRE - COMPUTERS	\$	500.00
E	100	3500-523500	FIRE - TRAVEL,FOOD & LODGE	\$	200.00
E	100	3500-531700	FIRE - TAG & TITLE	\$	-
E	100	3500-572000	FIRE - GRANTS	\$	-
E	100	3510-512100	FIRE - GROUP INSURANCE	\$	6,800.00
E	100	3510-512101	FIRE - CITY PAID GROUP LIFE	\$	30.00
E	100	3510-512102	FIRE - CANCER INSURANCE	\$	2,800.00
E	100	3510-512400	FIRE - GMEBS RETIREMENT	\$	8,000.00
E	100	3510-512700	FIRE - WORKERS COMP	\$	1,300.00
E	100	3510-522200	FIRE - BUILDING MAINTENANCE	\$	500.00
E	100	3510-523200	FIRE - COMMUNICATIONS	\$	1,600.00
E	100	3510-523205	FIRE - SOFTWARE	\$	1,000.00
E	100	3510-523600	FIRE - DUES	\$	800.00
E	100	3510-531100	FIRE - OFFICE SUPPLIES	\$	500.00
E	100	3510-531101	FIRE - GENERAL SUPPLIES	\$	9,000.00
E	100	3510-531270	FIRE - VEHICLE GAS	\$	4,000.00
E	100	3510-531300	FIRE - MEALS	\$	600.00
E	100	3510-531700	FIRE - UNIFORMS	\$	2,000.00
E	100	3570-531220	FIRE - GAS UTILITY	\$	600.00
E	100	3570-531230	FIRE - ELECTRICITY	\$	5,000.00
E	100	3900-511100	ANIMAL - SALARIES	\$	55,000.00
E	100	3900-512200	ANIMAL - FICA	\$	5,000.00
E	100	3910-512100	ANIMAL - GROUP INSURANCE	\$	8,000.00
E	100	3910-512101	ANIMAL - CITY PAID GROUP LIFE	\$	100.00
E	100	3910-512400	ANIMAL - GMEBS RETIREMENT	\$	3,000.00
E	100	3910-512700	ANIMAL - WORKERS COMP	\$	900.00
E	100	3910-522200	ANIMAL - VEHICLE REPAIR	\$	1,500.00
E	100	3910-522201	ANIMAL - BUILDING	\$	600.00
E	100	3910-523200	ANIMAL - COMMUNICATION	\$	600.00
E	100	3910-523205	ANIMAL - COMPUTER/SOFTWARE	\$	600.00
E	100	3910-531100	ANIMAL - SUPPLIES	\$	3,000.00
E	100	3910-531230	ANIMAL - ELECTRICITY	\$	800.00
E	100	3910-531270	ANIMAL - VEHICLE GAS	\$	2,500.00
E	100	4200-511100	STREETS - FULL TIME SALARIES	\$	105,000.00
E	100	4200-511200	STREETS - PART TIME SALARIES	\$	20,000.00
E	100	4200-512200	STREETS - FICA	\$	8,000.00
E	100	4200-512400	STREETS - GMEBS - RETIREMENT	\$	13,000.00
E	100	4200-512700	STREETS - WORKERS COMP	\$	17,200.00
E	100	4200-523900	STREETS - OUTSIDE SERVICES	\$	2,700.00
E	100	4200-531100	STREETS - SUPPLIES	\$	13,000.00
E	100	4200-531300	STREETS - PRISON MEALS	\$	2,000.00
E	100	4200-531700	STREETS - UNIFORMS	\$	1,500.00
E	100	4210-512100	STREETS - GROUP INSURANCE	\$	20,000.00
E	100	4210-512101	STREETS - CITY PD GROUP LIFE	\$	250.00
E	100	4210-522200	STREETS - VEHICLE/EQUIPMENT	\$	20,000.00
E	100	4210-523101	STREETS - PAYMENT TO OTHERS	\$	-
E	100	4210-523200	STREETS - COMMUNICATIONS	\$	4,000.00

E	100	4210-523205	STREETS - SOFTWARE	\$	1,000.00
E	100	4210-531230	STREETS - ELECTRICITY	\$	120,000.00
E	100	4210-531700	STREETS - VEHICLE TAG & TITLE	\$	-
E	100	4226-522200	STREETS - MAINTENANCE	\$	2,000.00
E	100	4226-523850	STREETS - PRISON LABOR	\$	98,700.00
E	100	4226-531270	STREETS - VEHICLE GAS	\$	12,000.00
E	100	6100-512100	REC - GROUP INSURANCE	\$	25,000.00
E	100	6100-512101	REC - CITY PAID GROUP LIFE	\$	250.00
E	100	6100-512400	REC - GMEBS RETIREMENT	\$	18,000.00
E	100	6100-512700	REC - WORKERS COMP	\$	3,400.00
E	100	6110-511100	REC - SALARIES	\$	150,000.00
E	100	6110-512200	REC - FICA	\$	11,000.00
E	100	6172-522200	MUSEUM - BUILDING MAINTENANCE	\$	300.00
E	100	6172-531220	MUSUEM - UTILITY GAS	\$	-
E	100	6172-531230	MUSEUM - ELECTRICITY	\$	1,600.00
E	100	6590-522200	LIBRARY - BUILDING MAINTENANCE	\$	1,000.00
E	100	6590-523200	LIBRARY - COMMUNICATIONS	\$	300.00
E	100	6590-531230	LIBRARY - ELECTRICITY	\$	5,000.00
E	100	7220-521200	BUILD INSP - CONTRACTOR FEES	\$	11,000.00
E	100	7400-531100	ZONING EXPENSE	\$	500.00
E	100	7550-511100	MS - SALARIES	\$	69,000.00
E	100	7550-512100	MS - GROUP INSURANCE	\$	15,000.00
E	100	7550-512101	MS - CITY PAID GROUP LIFE	\$	100.00
E	100	7550-512200	MS - FICA	\$	5,000.00
E	100	7550-512400	MS - GMEBS RETIREMENT	\$	5,000.00
E	100	7550-512700	MS - WORKERS COMP	\$	1,000.00
E	100	7550-522200	MS - BUILDING MAINTENANCE	\$	500.00
E	100	7550-523200	MS - COMMUNICATIONS	\$	1,200.00
E	100	7550-523205	MS - SOFTWARE	\$	800.00
E	100	7550-523500	MS - TRAVEL, FOOD & LODGE	\$	1,800.00
E	100	7550-523700	MS - TRAINING	\$	1,800.00
E	100	7550-523900	MS - DOWNTOWN BEAUTIFICATION	\$	2,000.00
E	100	7550-531100	MS - OFFICE SUPPLIES	\$	900.00
E	100	7550-531230	MS - ELECTRICITY	\$	3,600.00
E	100	7550-573000	MS - PAYMENT TO OTHERS	\$	300.00
					\$ 2,455,500.00

R	300	0000-347900	BUILDING RENTAL RECEIPTS	\$	70,000.00
R	300	0000-347901	REC CAPITAL DONATIONS	\$	-
R	300	0000-349300	REC CAPT NSF FEE	\$	50.00
R	300	0000-361000	INTEREST	\$	100.00
R	300	0000-389000	MISC - CAPITAL	\$	-
					\$ 70,150.00

E	300	1510-523100	LIABILITY INS	\$	10,000.00
E	300	6100-522100	CLEANING SERVICES	\$	10,000.00
E	300	6100-522200	BUILDING MAINTENANCE	\$	10,000.00
E	300	6100-522201	PAVING & RESURFACING	\$	-
E	300	6100-522310	BUILDING RENTAL REFUNDS	\$	20,000.00
E	300	6100-531100	SUPPLIES	\$	8,000.00
E	300	6100-542201	EQUIPMENT MAINTANENCE	\$	4,000.00
E	300	6100-573000	CAPITAL PAYMENT TO OTHERS	\$	-
					\$ 62,000.00

R	505 0000-323901	RETURN CHECK FEE	\$	800.00
R	505 0000-341500	CC PROCESSING FEE	\$	4,600.00
R	505 0000-344210	WATER - BILLING	\$	776,000.00
R	505 0000-344211	WATER - PENALTIES	\$	14,000.00
R	505 0000-344213	WATER TAP - CONNECTION FEES	\$	4,000.00
R	505 0000-344214	WATER - DELINQUENT ACCT FEE	\$	52,200.00
R	505 0000-344255	SEWER - BILLING	\$	665,300.00
R	505 0000-344256	SEWER TAP - CONNECTION FEES	\$	1,000.00
R	505 0000-361000	INTEREST INCOME	\$	1,600.00
R	505 0000-389000	MISCELLANEOUS INCOME	\$	1,600.00
			\$	1,521,100.00

E	505 1510-512001	PENSION EXPENSE	\$	13,000.00
E	505 1510-523100	LIABILITY INS	\$	9,830.00
E	505 1512-582300	GEFA INTEREST EXPENSE	\$	280,000.00
E	505 4300-573000	PAYMENTS TO OTHERS	\$	63,000.00
E	505 4330-522110	SLUDGE - DISPOSAL	\$	14,400.00
E	505 4334-522200	LIFT STATION MAINTENANCE	\$	45,000.00
E	505 4335-523900	TREATMENT PLANT TESTING	\$	25,000.00
E	505 4400-511100	W/S - SALARIES - FULL TIME	\$	460,000.00
E	505 4400-511200	W/S - SALARY PART-TIME	\$	30,000.00
E	505 4400-512200	FICA	\$	36,000.00
E	505 4400-521200	MEDICAL EXPENSE INJURY	\$	-
E	505 4400-522200	EQUIPMENT MAINTENANCE	\$	10,000.00
E	505 4400-523600	WATER - FEES	\$	15,000.00
E	505 4400-523601	CHARGEBACK FEES	\$	200.00
E	505 4400-531700	CREDIT CARD MACHINE EXP	\$	6,000.00
E	505 4410-512100	GROUP HEALTH INS	\$	100,000.00
E	505 4410-512101	CITY PAID GROUP LIFE INS	\$	1,000.00
E	505 4410-512400	GMEBS RETIREMENT	\$	27,000.00
E	505 4410-512700	WORKERS COMP INSURANCE	\$	28,500.00
E	505 4410-521200	LEGAL AND PROFESSIONAL	\$	-
E	505 4410-522200	VEHICLE MAINTENANCE	\$	20,000.00
E	505 4410-523200	COMMUNICATIONS/COMPUTER	\$	45,000.00
E	505 4410-523201	VARIVERGE WATER BILL PRINTING	\$	14,000.00
E	505 4410-523205	SOFTWARE	\$	40,700.00
E	505 4410-523500	TRAVEL, FOOD & LODGE	\$	500.00
E	505 4410-523700	TRAINING	\$	1,000.00
E	505 4410-523901	RE-IMBURSE INS DEDUCTIBLE	\$	2,500.00
E	505 4410-531100	OFFICE SUPPLIES	\$	8,000.00
E	505 4410-531270	VEHICLE - GASOLINE	\$	35,000.00
E	505 4410-531300	MEALS	\$	1,000.00
E	505 4410-531700	UNIFORMS	\$	6,000.00
E	505 4410-531701	VEHICLE TAGS AND TITLE	\$	100.00
E	505 4420-531100	SUPPLIES	\$	55,000.00
E	505 4420-531101	SPECIAL EVENTS	\$	500.00
E	505 4420-531210	GA POWER RADIO READS	\$	60,000.00
E	505 4420-531230	UTILITY - ELECTRIC	\$	200,000.00
E	505 4430-522200	TREATMENT PLANT MAINTENANCE/SU	\$	30,000.00
E	505 4440-522200	WELL -WATER TANK REPAIR/MAINT.	\$	38,000.00
			\$	1,721,230.00

R	540 0000-343900	DEBRIS	\$	26,000.00
R	540 0000-344110	GARBAGE	\$	540,000.00
R	540 0000-344111	RESIDENTS LANDFILL TIPPING	\$	4,800.00

R	540 0000-361000	INTEREST INCOME	\$	80.00
R	540 0000-389000	MISC - SANITATION	\$	-
			\$	570,880.00
E	540 1510-512001	PENSION EXPENSE	\$	-
E	540 1510-523100	LIABILITY INS	\$	12,500.00
E	540 4100-522200	SHOP - BUILDING MAINTENANCE		
E	540 4100-531100	SHOP SUPPLIES	\$	3,000.00
E	540 4100-531220	SHOP - GAS UTILITY	\$	-
E	540 4300-523900	REPUBLIC SERVICES	\$	340,000.00
E	540 4500-511100	SANITATION - SALARIES	\$	24,000.00
E	540 4500-512200	FICA	\$	2,000.00
E	540 4500-522200	EQUIPMENT MAINTENANCE	\$	2,000.00
E	540 4510-512100	GROUP HEALTH INSURANCE	\$	7,400.00
E	540 4510-512101	CITY PAID GROUP LIFE	\$	100.00
E	540 4510-512400	RETIREMENT - GMEBS	\$	8,800.00
E	540 4510-512700	INSURANCE-WORKMAN COMP. SANITA	\$	5,800.00
E	540 4510-523205	SOFTWARE	\$	7,000.00
E	540 4510-531700	UNIFORMS	\$	100.00
E	540 4520-522200	VEHICLE MAINTENANCE	\$	10,000.00
E	540 4520-531101	SUPPLIES	\$	2,200.00
E	540 4520-531270	VEHICLE GAS	\$	7,000.00
E	540 4530-572000	LANDFILL TIPPING FEES	\$	37,000.00
			\$	456,400.00
R	700 0000-347900	CONCESSION RECEIPTS	\$	70,000.00
R	700 0000-347901	DONATIONS	\$	-
R	700 0000-361000	INTEREST	\$	380.00
R	700 0000-389000	MISC - CONCESSION	\$	-
			\$	70,380.00
E	700 1510-523100	LIABILITY INS	\$	10,000.00
E	700 6100-522200	EQUIPMENT MAINTENANCE	\$	1,000.00
E	700 6100-523501	CONCESSION 1099'S	\$	16,000.00
E	700 6100-531100	SUPPLIES	\$	5,000.00
E	700 6100-531300	CONCESSIONS FOOD	\$	25,000.00
			\$	57,000.00
R	900 0000-347200	CFS - SPORTS INSURANCE	\$	50.00
R	900 0000-347201	CFS - BASEBALL FEES	\$	18,500.00
R	900 0000-347202	CFS - SOFTBALL FEES	\$	15,000.00
R	900 0000-347203	CFS - BASKETBALL FEES	\$	1,000.00
R	900 0000-347204	CFS - FOOTBALL FES	\$	3,500.00
R	900 0000-347205	CFS - T-BALL FEES	\$	6,000.00
R	900 0000-347206	CFS - SOCCERBALL FEES	\$	9,000.00
R	900 0000-347208	CFS - TOOMBS COUNT CHECKS	\$	60,000.00
R	900 0000-347209	CFS - DONATIONS	\$	-
R	900 0000-347210	CFS - CHEERLEADING FEES	\$	-
R	900 0000-347211	CFS - SOAPBOX DERBY FEES	\$	-
R	900 0000-347213	CFS - TEAM SPONSORSHIP	\$	5,000.00
R	900 0000-347300	CFS - TOURNEY PARK ADMIT FEE	\$	25,000.00
R	900 0000-361000	INTEREST INCOME	\$	-
R	900 0000-389000	MISC - REC OPERATING	\$	-
			\$	143,050.00

E	900 1510-523100	LIABILITY INS	\$	14,400.00
E	900 6100-522100	CLEANING SERVICES	\$	10,000.00
E	900 6100-522200	BUILDING MAINT	\$	4,000.00
E	900 6100-523200	COMMUNICATIONS	\$	22,100.00
E	900 6100-523205	SOFTWARE	\$	2,240.00
E	900 6100-523500	TRAVEL, FOOD & LODGE	\$	2,000.00
E	900 6100-523501	REC OPERATING 1099'S	\$	29,000.00
E	900 6100-523600	DUES	\$	500.00
E	900 6100-523700	TRAINING	\$	500.00
E	900 6100-523850	PRISON LABOR	\$	-
E	900 6100-523900	TOURNEY FEES	\$	25,000.00
E	900 6100-523901	NON FEE TOURNEY EXPENSE	\$	-
E	900 6100-531100	OFFICE & GENERAL SUPPLIES	\$	18,000.00
E	900 6100-531220	GAS UTILITY	\$	2,500.00
E	900 6100-531270	VEHICLE GAS	\$	6,000.00
E	900 6100-531300	MEALS	\$	-
E	900 6100-531700	CREDIT CARD MACHINE EXP	\$	5,000.00
E	900 6100-531701	SPORT UNIFORMS & MISC	\$	28,000.00
E	900 6100-533901	SENIOR LUNCH	\$	2,600.00
E	900 6100-542201	MAINT - VEHICLE & EQUIP	\$	7,000.00
E	900 6110-572000	REC PAYMENT TO OTHERS	\$	1,400.00
E	900 6115-531230	ELECTRICITY	\$	35,000.00
			\$	215,240.00

	Revenues	Expenditures	Revenues - Expenditures
General	\$ 2,591,810.00	\$ 2,455,500.00	\$ 136,310.00
Rec Capital	\$ 70,150.00	\$ 62,000.00	\$ 8,150.00
Water and Sewer	\$ 1,521,100.00	\$ 1,721,230.00	\$ (200,130.00)
Sanitation	\$ 570,880.00	\$ 456,400.00	\$ 114,480.00
Rec Concession	\$ 70,380.00	\$ 57,000.00	\$ 13,380.00
Rec Operations	\$ 143,050.00	\$ 215,240.00	\$ (72,190.00)
Total	\$ 4,967,370.00	\$ 4,967,370.00	\$ -