

Annual Operating and Capital Budget

Fiscal Year 2017



DRAFT

City of Lyons, Georgia

161 N.E. Broad Street
Lyons GA 30436
912-526-3626

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September 1, 2016

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

The Duly Appointed Finance Committee, City Manager and Financial Department respectfully submit for your consideration the proposed balanced budget for fiscal year 2017 (FY 2017) 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 provide quality services while operating within available resources. This process results in an updating of the City's on-going financial plan and provides a vehicle by which management decisions can be made as a result of the formulation and analysis of the respective data.

BUDGET PROCESS AND OVERVIEW

The fiscal year 2017 budget process began in July of 2016 with distribution of historical data and forms to all the department directors. Each department formulated budgets in three major areas; maintenance & operating, operating initiatives, and capital project requests. Concurrent with departmental budgeting, finance staff completed the first draft of a salary and benefits budget as well as formulated initial revenue estimates.

In late July, each department director met with the City Manager to review their budget requests. Each request was evaluated by the City Manager and the Finance Department according to the priority specified by the department director and available funding.

A draft proposed operation and capital budget was prepared and presented to the Finance Committee that was appointed by the Mayor on June 7th 2016. This committee reviewed the two documents and provided guidance as to priorities and placement of purchases during the fiscal year. Concurrently with this process an amendment to the 2016 budget was reviewed by the committee. This Budget amendment focused on an amendment to both revenues and expenses resulting in a reduction in the overall 2016 budget. The committee's final documents were presented to the Council in a public work session on August 22, 2016 and. The Amended 2016 budget was approved and adopted at a regular scheduled council meeting on September 13th, 2016. A public hearing was held during the September 13th, 2016 council meeting where citizen input was encouraged. The 2017 operating and capital budget was presented and approved at a regular scheduled council meeting on October 4th, 2016 The Amended 2016 budget is the primary basis for the FY2017 Operating Budget.

KEY BUDGET FACTORS, ISSUES, AND PRIORITIES

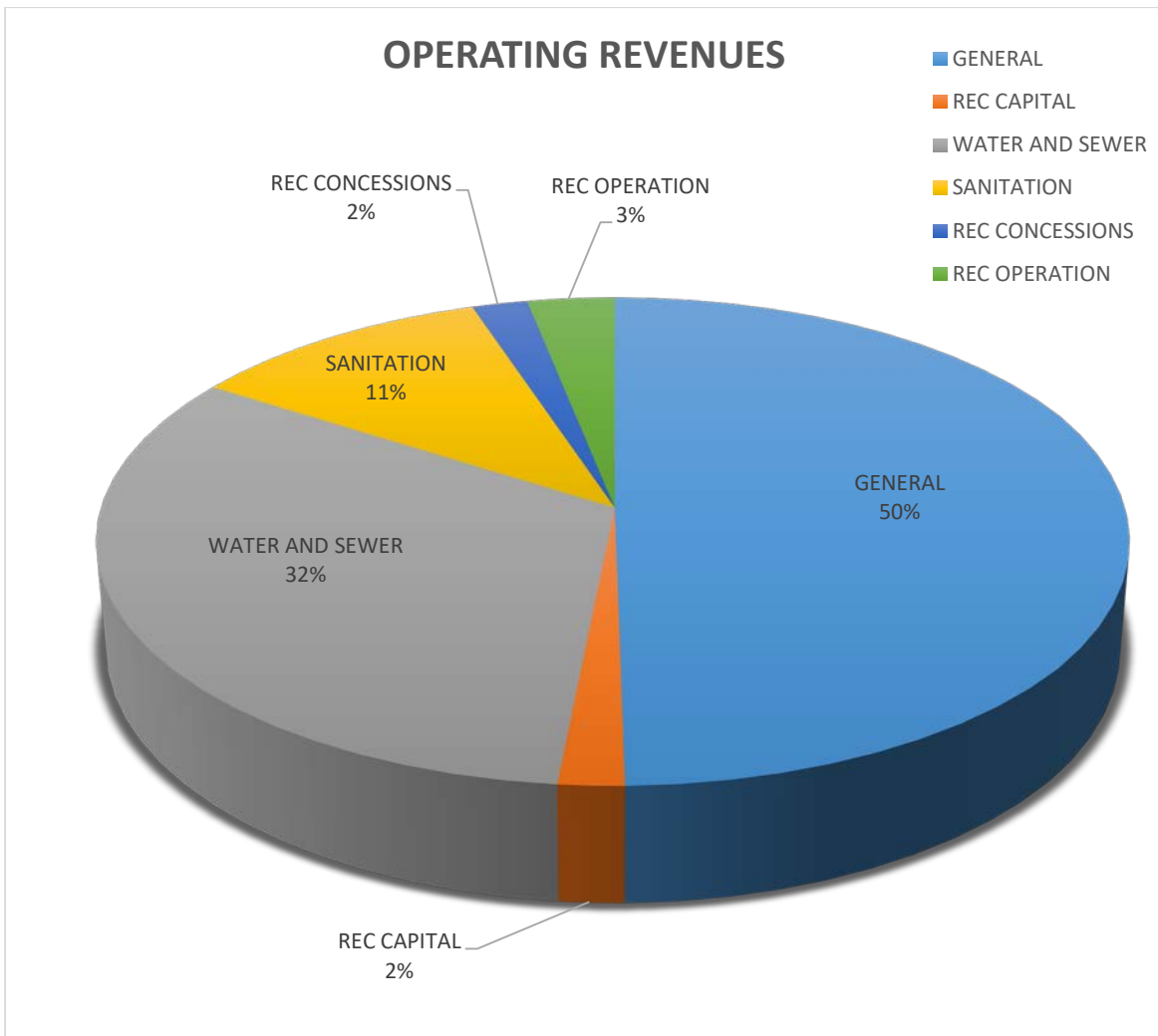
The foundation for the fiscal year 2017 budget is based on three key financial factors:

- 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 2017 Operating balanced budget of \$4,601,062.00 is based on a millage rate of 2.89 mills, which is the same millage rate applied in previous fiscal years. 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 resources to sustain existing services, the City has projected revenue sources from the following

Taxes or Fees	\$2,088,012.00
Fine, or Forfeiture	\$200,000.00
Charges for Service	\$1,995,750.00
Quality of life leisure services	\$318,000.00



Salary and Benefits Detail

The salary and benefit budget is based upon approved positions and the associated benefit program costs. For FY 2016, direct City costs for salaries and benefits is \$1,983,117, with \$1,459,317 appropriated for salaries and \$523,800 for benefits, making benefit costs 26.41% of the total salaries and benefit budget. 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.

Budget Summary by Department

Mayor and City Council

The FY 2017 budget appropriation for the Mayor and Council is 39,500.00. The appropriation in 2016 was \$43,000.00. This department is comprised of a Mayor and five Council Members. Salaries of the Mayor and Council are set by the City Charter.

There was a 8.4% reduction from the FY 16 budget. This decrease was to more accurately account for travel and education expenses

Administration

The fiscal year 2016 budget appropriation for the Department is \$385,700.00. The City Manager is responsible for the overall management of all city functions and operations. The Clerk is responsible for the compilation and publication of all council agendas. The City Clerk is holder of all City records, therefore is responsible for the records management program. The Administration Department is comprised of the following employees:

City Manager
City Clerk / Human Recourses
Accounts Payable / Payroll
Accounts Receivable / Purchasing
Inventory Clerk
Customer Service

There is a single capital expenditure initiative proposed for the Administration Department:

- Addition of a 2nd story conference room at Lyons City Hall

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 \$40,000.00. This budget line item has not changed.

Main Street Program

The FY 2017 budget appropriation for the Lyons Main Street Department is \$92,400.00. 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. It currently consists of two employees:

- Main Street Program Director
- City Event Coordinator

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 included in the FY 2017 budget as line items in the department that contributes or funds that the monetary funds are distributed from. The Department also began receiving 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.

Municipal Court

The fiscal year 2017 budget appropriation for Municipal Court is \$62,800.00 There was a 125% increase from the FY 16 budget. This increase was due to the addition of a contract for Public Defender and Solicitor to the court staff.

The court staff is responsible for the operation of the City's Municipal Court System, scheduling, processing, and tracking all violations issued by Public Safety and Code Enforcement Personnel. The Court Department is comprised of the following employees:

Court Clerk
Municipal Judge and Substitute Judge
Solicitor
Public Defender

Police Department

The fiscal year 2017 budget appropriation for the Police Department is \$1,156,872.00. . It is comprised of the following employees:

Police Chief
Assistant Chief Major
Field Operations Commander (Major)
Office Clerk
Clerk of Court-Evidence
Patrol Commander (Lieutenant)
Chief Investigator (Lieutenant)
Day Shift Sergeant
Night Shift Sergeant
School Sergeant
Patrol Officer
Animal Control Officer
Detective Sergeant

There are two capital expenditure initiative proposed for the Police Department:

- Purchase of two Patrol Vehicles
- Miscellaneous equipment

Animal Control

The fiscal year 2017 budget appropriation for the Animal Control Department is \$50,150.00. It is a subset of the Police department and overseen by the Chief of Police.

Fire Department

The Fire Department's budget appropriation for FY 2017 is \$65,900.00. It is comprised of the following employees:

Fire Chief
Assistant Fire Chief
Volunteer Fire Fighter

The Lyons Fire department retained a ISO rating of 4 after an inspection fall of 2015.

There are two Capital Expenditure initiative proposed for the Fire Department

- Update of fire fighter safety equipment and maintenance items
- Purchase of a 2016 pumper truck.

Water and Sewer

The fiscal year 2017 budget appropriation for the water and sewer department is \$1,367,745.00. The Water and Sewer department is responsible for the treatment of Sanitary Sewer and the distribution of drinking water. It is comprised of the following employees (not including subcontracted personnel):

Sewer Plant Supervisor
Sewer Plant Labor
Water/Sewer Maintenance Supervisor
Maintenance Labor
Meter Reader
Distribution and Collection

Expenses for this department are 16% higher than the previous fiscal year. The primary reason for this increase is higher benefit cost for covered employees and scheduled M&O for infrastructure.

There are seven Capital Expenditure initiative proposed for the Water and Sewer Department:

- Project to renovate the North and East Sewer Plant. The project is to be funded through a Georgia Environmental Finance Authority Loan and repaid with revenues from the fund.
- Renovation of the Electrical components and well motor at the highway 292 well
- Miscellaneous equipment purchases for collection and distribution projects
- Water Meter Replacement program. This project will replace a portion of old meters to provide for more accurate billing of services.
- Water Distribution Valve installation. This project is multiyear project to install water valves to aid in the repair of water distribution lines.
- Replacement of failing equipment at both north and east sewer plants and water wells. This is part of our ongoing M&O plan and updating equipment for crews.
- Purchase of utility trucks and back hoe. This project is dependent upon funding from a USDA loan program.

Sanitation

The Fiscal year 2017 budget appropriation for the Sanitation department is \$560,500.00. 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 70.4% of total expenses. The City supplements this service with curb side pickup of yard debris and rubbish. The Department is comprised of the following employees (not including subcontracted personnel)

Sanitation Driver

Street

The fiscal year 2017 budget appropriation for the Street Department is \$330,200.00. The Street Department is responsible for maintaining transportation infrastructure, storm water maintenance and street signs. It is comprised of the following employees (not including subcontracted personnel):

Director of Public Works
Inventory Control Clerk
Crew Forman
Skilled Labor
Un-skilled labor
Shop Maintenance
Maintenance Forman

There are two capital expenditure initiative proposed for the Street Department:

- Replacement equipment for street crews.
- Pot Hole Repair Project. This project will use contract labor to repair defects in driving surfaces on city interior streets.

Parks & Recreation

The Parks and Recreation Department appropriations for FY 2017 are \$389,150.00. The Recreation Department is funded from three different sources:

- Recreation Operations (funding payroll, programing and programing equipment)
- Recreation Capital Fund (building repair and capital purchases outside of SPLOST)
- Concession Fund (concession payroll, food and equipment purchases)

It is comprised of the following employees (not including subcontracted and seasonal personnel):

Parks and Recreation Director
Customer Service
Program Coordinator
Grounds keeper
Maintenance

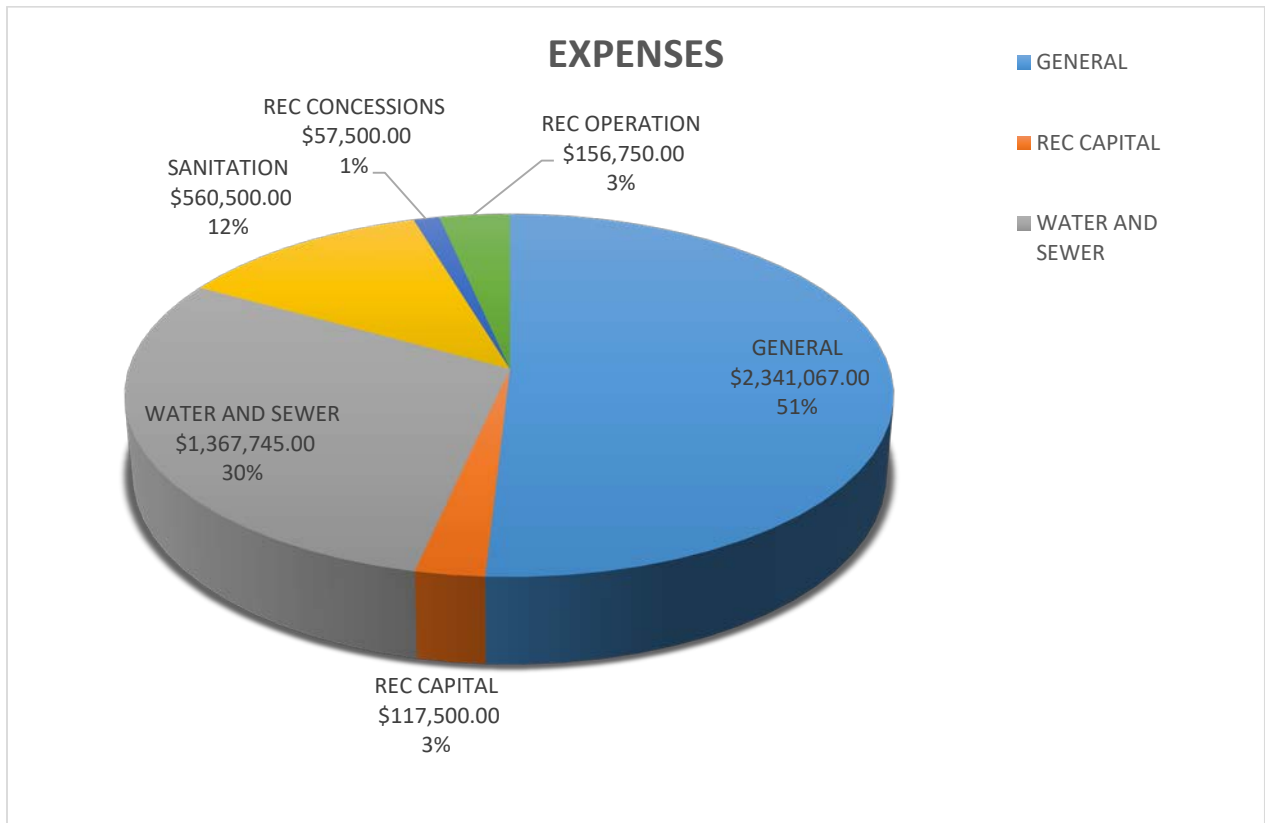
There are three Capital Expenditure initiatives proposed for the Parks and Recreation Department:

- Purchase of a mower and field equipment for grounds maintenance
- Widening of Callaway Circle
- Painting of Callaway Center and Dream House
- Replacement of fencing around field 2 and 3
- Replacement of roof on Callaway Center.
- Replacement of flooring in the Callaway Center

Quality of Life

Maintaining the Quality of Life for Constituents, Businesses, and Citizens through Capital Programming

The following chart outlines the Cities expenditures by program or department by percentage of entire budget.



The City's capital improvement program has the most visible and long-term effect on the quality of life for residential and commercial citizens and Lyons visitors. As part of the capital planning process for fiscal year 2017, first priority was given to projects that would

1. Maintain or repair the City's current assets,
2. Alleviate or mitigate a health/safety hazard,
3. Provide external funding toward a capital project.

Secondary priority for funding considerations was given to projects that included long-term visioning and planning for the City of Lyons.

The appropriation for the fiscal year 2017 capital program is *\$2,266,564.22 and is detailed in the Capital Project Fund spreadsheet. Funding for these capital projects will come from several sources including Special Local Option Sales Tax, Recreation Capital Funds, Grants, Loans, and general funds.

**this figure does not include the multi-year sewer plant expansion project with an estimated cost of \$13,000,000.00*

2017 Capital Program

Estimated Project Expenses 2017

Project Title	Allocation Budget		Total Project Cost		Project Funds		City Funds		Funding Source		Project Notes
	Year	Qtr	(Est)	(Est)							
Street											
2016 CDBG					\$ 500,000.00	\$ 50,000.00			SPLOST		Storm Water Improvements
TIA Band #2 (RHC012432 HG 1154)			\$ 1,059,000.00		\$ 1,059,000.00	\$ -			TIA		Roundabout at SR 292
2017 LMIG					\$ 71,323.84	\$ 7,132.38			LMIG / CityLink		Bellevue Drive
Pot Hole Project			\$ 30,000.00		\$ 30,000.00				LMIG/SPLOST		Contract pot hole repair
LMIG Education			\$ 350,000.00		\$ 250,000.00	\$ 150,000.00					Paved road across ROW owned by Department of Education
Water / Sewer											
Sewer Enhancement Project			\$ 13,000,000.00						SIFA		
Hwy 292 Well Renovation			\$ 40,000.00			\$ 40,000.00			SPLOST		Rework of electrical system and motor at 292 well
Mis Well and Plant M&O			\$ 50,000.00			\$ 50,000.00			SPLOST		
Water Meter Update			\$ 20,000.00			\$ 20,000.00			SPLOST		Yearly replacement of malfunctioning water meters
Water Line Valves			\$ 15,000.00			\$ 15,000.00			SPLOST		Yearly valve installation
General											
Blight Property Demolition			\$ 20,000.00			\$ 20,000.00			General Fund		
City Hall 2nd Story Conference Room			\$ 8,000.00			\$ 8,000.00			SPLOST		
Recreation											
Calloway Cr Paving			\$ 30,000.00			\$ 30,000.00			SPLOST		Widen Calloway Cr for parking
Calloway Center Floor			\$ 15,000.00			\$ 15,000.00			SPLOST		Replace carpet in Center
Dreamhouse and Calloway Center Paint			\$ 6,500.00			\$ 6,500.00			SPLOST		
Fence Replacement Field 2-3			\$ 40,000.00			\$ 40,000.00			SPLOST		
Calloway Center Roof			\$ 7,000.00			\$ 7,000.00			SPLOST		
Est Revenues											
SPLOST			\$ 750,000.00			\$ 624,108.00					
Est Expenses											
General Funds			\$ 20,000.00			\$ 20,000.00					
LMIG			\$ 76,572.05			\$ 71,323.84					
TSPLOST (UNRESTR.CTED)			\$ 40,000.00			\$ 37,132.38					
TIA			\$ 1,059,000.00			\$ 1,059,000.00					
Other Sources			\$ 455,000.00			\$ 455,000.00					
						\$ 2,266,564.22					

Department Capital Request for 2017 Budget

Capital Purchase	Year/Qt.	Allocation Budget		Alt Funds	City Funds	Funding Source	Notes
		Total Capital Cost	(Est)				
POLICE DEPARTMENT							
Police Department Vehicle	2nd	\$ 38,000.00			\$ 38,000.00	SPLOST	
Police Department Vehicle	4th	\$ 38,000.00			\$ 38,000.00	SPLOST	
E-Citation		\$ 26,808.00			\$ 26,808.00		
Misc Equipment (see request)	3rd	\$ 6,500.00			\$ 6,500.00	SPLOST	
WATER/SEWER DEPARTMENT							
Water/Sewer Equipment Purchases		\$ 40,700.00			\$ 40,700.00	SPLOST	
Utility Truck w/grain		\$ 30,000.00		\$ 30,000.00		Sploist	
Work Trucks		\$ 60,000.00		\$ 60,000.00		Possible USDA loan	
Rubber Tire Backhoe		\$ 85,000.00		\$ 85,000.00		Possible USDA loan	
FIRE DEPARTMENT							
Fire Truck		\$ 280,000.00		\$ 280,000.00		Possible USDA loan	
STREET DEPARTMENT							
Street Department equipment		\$ 2,600.00			\$ 2,600.00	SPLOST	
RECREATION DEPARTMENT							
Maintenance Equipment		\$ 40,000.00			\$ 40,000.00	Sploist	
Total Capital Expenditures		\$ 192,608.00					

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 FY 2017 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 Manger

2017 Budget

FY17 Operating Budget
Supportive Data

			<u>Account</u>	<u>2017 Budget</u>
R	100 0000-311100	PROPERTY TAX		\$ 280,000.00
R	100 0000-311310	VEHICLE TAX		\$ 80,000.00
R	100 0000-311320	MOBLIE HOME PERMITS		\$ 2,000.00
R	100 0000-311600	TAX - R/E TRANSFER TAX		\$ 5,000.00
R	100 0000-311710	TAX - ELECTRIC FRANCHISE		\$ 350,000.00
R	100 0000-311730	TAX- GAS FRANCHISE		\$ 27,000.00
R	100 0000-311750	TAX- NORTHLAND CABLE FRANCHISE		\$ 27,000.00
R	100 0000-311760	TAX - TELEPHONE FRANCHISE		\$ 10,000.00
R	100 0000-311790	TAX - HOUSING AUTHORITY		\$ 11,350.00
R	100 0000-313100	SALES TAX RECEIPTS		\$ 710,800.00
R	100 0000-313500	POLICE RECEIPTS		\$ 2,000.00
R	100 0000-314100	TAX - HOTEL/MOTEL		\$ 7,000.00
R	100 0000-314200	TAX - LIQUOR TAX		\$ 1,200.00
R	100 0000-314201	TAX - BEER		\$ 75,000.00
R	100 0000-316200	TAX - INSURANCE PREMIUM TAX		\$ 250,000.00
R	100 0000-319000	INTEREST AND COST PRIOR TAX		\$ 4,000.00
R	100 0000-321120	TAX - WINE		\$ 1,200.00
R	100 0000-321200	BUSINESS LICENSE - GENERAL		\$ 60,000.00
R	100 0000-322200	ZONING PERMITS		\$ 500.00
R	100 0000-341910	ELECTION QUALIFING FEES		\$ 162.00
R	100 0000-342200	ACCTS. REC. FIRE PROTECTION		\$ 53,800.00
R	100 0000-346100	ANIMAL CONTROL REVENUE (FEES,O		\$ 3,000.00
R	100 0000-347901	POLICE DONATIONS		\$ 2,000.00
R	100 0000-351000	FINES & FORFEITURES		\$ 200,000.00
R	100 0000-351900	OTHER POLICE REVENUE		\$ 14,000.00
R	100 0000-361000	INTEREST INCOME		\$ 1,000.00
R	100 0000-381000	RENT INCOME		\$ 30,000.00
R	100 0000-382002	SOUTHERN LINC LEASE INCOME		\$ 8,000.00
R	100 0000-389000	MISCELLANEOUS INCOME		\$ 26,000.00
R	100 0000-389005	MISC - SE REG DRUG OFFICER GRA		\$ 45,000.00
R	100 0000-389070	COUNTY FIRE CALLS		\$ 1,000.00
				\$ 2,288,012.00

E	100 1100-523500	COUNCIL TRAVEL AND EXPENSE		\$ 10,000.00
E	100 1100-523700	COUNCIL EDUCATION		\$ 2,000.00
E	100 1110-511100	SALARIES - COUNCIL		\$ 12,000.00
E	100 1300-523500	MAYOR,CITY MGR,CLERK TRAVEL		\$ 9,000.00
E	100 1300-523700	MAYOR,CITY MGR,CLERK TRAINING		\$ 500.00
E	100 1310-511100	SALARIES -MAYOR		\$ 6,000.00
E	100 1330-511100	SALARIES - EXECUTIVE (MAYOR,MG		\$ 100,000.00
E	100 1330-512200	FICA - EXECUTIVE		\$ 8,000.00
E	100 1400-521100	ELECTION		\$ 5,000.00
E	100 1500-512100	ADMIN GROUP INS		\$ 19,000.00
E	100 1500-512700	ADMIN WORKERS COMP (Clerical)		\$ 1,000.00
E	100 1500-521200	LEGAL AND PROFESSIONAL		\$ 40,000.00
E	100 1500-521204	BLIGHTED PROPERTY EXPENSE		\$ 20,000.00
E	100 1500-522200	ADMIN - VEHICLE REPAIRS		\$ 1,500.00
E	100 1500-523200	ADMIN - COMMUNICATIONS		\$ 30,500.00
E	100 1500-523600	ADMIN DUES		\$ 15,000.00
E	100 1500-523900	DRUG TEST EXPENSE		\$ 500.00
E	100 1500-531100	ADMIN OFFICE SUPPLIES		\$ 9,000.00
E	100 1500-531101	ADM SPECIAL EVENT EXPENSE		\$ 4,000.00
E	100 1500-531230	ADMIN ELECTRIC		\$ 12,000.00
E	100 1500-531270	ADMIN - VEHICLE GAS		\$ 3,000.00
E	100 1500-531300	ADMIN - FOOD EXPENSE		\$ 1,200.00
E	100 1500-572001	DONATION - LIBRARY		\$ 8,000.00
E	100 1500-572010	DONATION - LYONS MAINSTREET TO		\$ 3,000.00
E	100 1500-572012	DONATION - BOYS/GIRLS CLUB		\$ 2,500.00

FY17 Operating Budget
Supportive Data

			<u>Account</u>	<u>2017 Budget</u>
E	100	1500-572015	DONATION - RED CROSS	\$ 1,000.00
E	100	1510-523100	LIABILITY INSURANCE	\$ 65,000.00
E	100	1510-523205	ADMIN SOFTWARE EXPENSE	\$ 5,000.00
E	100	1510-582300	INTEREST EXPENSE	\$ 1,000.00
E	100	1514-523400	TAXES PRINTING AND BINDING	\$ 5,000.00
E	100	1517-522200	BUILDING MAINTENANCE	\$ 10,000.00
E	100	1535-523200	ADMIN - COMPUTER EXPENSE	\$ 10,000.00
E	100	1570-523300	ADVERTISING	\$ 10,000.00
E	100	1595-512400	GMEBS - RETIREMENT FUND ADMIN	\$ 10,000.00
E	100	2500-511100	RECORDERS COURT- JUDGE	\$ 7,800.00
E	100	2500-572000	RECORDERS COURT EXPENSE	\$ 55,000.00
E	100	3200-511100	SALARIES - POLICE	\$ 635,317.00
E	100	3200-512200	FICA - POLICE	\$ 54,000.00
E	100	3200-521200	POLICE - MEDICAL EXPENSE FOR I	\$ 500.00
E	100	3200-531701	POLICE - GENERAL SUPPLIES	\$ 9,000.00
E	100	3200-531702	POLICE- SPECIAL EVENT EXPENSE	\$ 2,000.00
E	100	3200-572000	PAYMENT TO OTHERS	\$ 3,500.00
E	100	3210-512100	POLICE GROUP INSURANCE	\$ 100,000.00
E	100	3210-512400	GMEBS - RETIREMENT POLICE	\$ 42,000.00
E	100	3210-512700	POLICE WORKERS COMP	\$ 36,100.00
E	100	3210-522200	POLICE - BUILDING/EQUIPMENT UP	\$ 8,000.00
E	100	3210-523200	POLICE - COMPUTER EXPENSE	\$ 8,000.00
E	100	3210-523205	POLICE SOFTWARE EXPENSE	\$ 19,000.00
E	100	3210-523600	POLICE - DUES	\$ 2,000.00
E	100	3210-523700	POLICE - TRAINING	\$ 6,000.00
E	100	3210-531100	POLICE OFFICE SUPPLIES	\$ 7,000.00
E	100	3210-531300	POLICE - MEAL/FOOD EXPENSE	\$ 3,000.00
E	100	3210-531701	POLICE DRUG MONEY	\$ 1,500.00
E	100	3223-531700	POLICE UNIFORMS AND ALLOWANCES	\$ 10,000.00
E	100	3226-531300	PRISONER FOOD EXPENSE	\$ 1,000.00
E	100	3226-531701	*****INMATE EXPENSE*****	\$ 25,000.00
E	100	3230-531270	POLICE - VEHICLE GAS	\$ 50,000.00
E	100	3231-531700	POLICE - VEHICLE TAG & TITLE	\$ 100.00
E	100	3240-523500	POLICE TRAVEL EXPENSE	\$ 8,000.00
E	100	3260-523200	POLICE - COMMUNICATIONS	\$ 29,000.00
E	100	3260-531220	POL - GAS UTILITY	\$ 1,300.00
E	100	3260-531230	POLICE - ELECTRIC	\$ 15,000.00
E	100	3290-522200	POLICE - VEHICLE REPAIRS	\$ 30,000.00
E	100	3290-542200	POLICE EQUIPMENT MAINTENANCE	\$ 3,000.00
E	100	3500-511100	SALARIES - FIRE - FULL TIME	\$ 6,000.00
E	100	3500-511200	SALARIES - FIRE PART-TIME	\$ 8,000.00
E	100	3500-512200	FICA - FIRE	\$ 500.00
E	100	3500-522200	FIRE - EQUIPMENT REPAIRS	\$ 10,000.00
E	100	3500-523200	FIRE - COMPUTER EXPENSE	\$ 200.00
E	100	3500-523500	FIRE TRAVEL EXPENSE	\$ 200.00
E	100	3510-512100	FIRE - GROUP INSURANCE	\$ 5,500.00
E	100	3510-512400	GMEBS - RETIREMENT FIRE	\$ 6,000.00
E	100	3510-512700	FIRE WORKERS COMP	\$ 1,300.00
E	100	3510-522200	FIRE BUILDING MAINTENANCE	\$ 3,000.00
E	100	3510-523200	FIRE - COMMUNICATIONS	\$ 2,500.00
E	100	3510-523205	FIRE SOFTWARE EXPENSE	\$ 1,100.00
E	100	3510-523600	FIRE - DUES	\$ 800.00
E	100	3510-531100	FIRE - OFFICE SUPPLIES	\$ 600.00
E	100	3510-531101	FIRE - GENERAL SUPPLIES	\$ 10,000.00
E	100	3510-531270	FIRE - VEHICLE GAS	\$ 4,000.00
E	100	3510-531700	FIRE UNIFORMS AND ALLOWANCES	\$ 500.00
E	100	3570-531220	FIRE - GAS UTILITY	\$ 1,700.00
E	100	3570-531230	FIRE - ELECTRIC	\$ 4,000.00
E	100	3900-511100	SALARIES - ANIMAL CONTROL	\$ 32,000.00
E	100	3900-512200	FICA - ANIMAL	\$ 2,800.00

FY17 Operating Budget
Supportive Data

		<u>Account</u>	<u>2017 Budget</u>
E	100 3910-512100	ANIMAL GROUP INSURANCE	\$ 5,500.00
E	100 3910-512400	GMEBS - RETIREMENT ANIMAL CTRL	\$ 1,200.00
E	100 3910-512700	ANIMAL CONTROL WORKERS COMP	\$ 600.00
E	100 3910-522200	ANIMAL - VEHICLE REPAIR/DEPRE	\$ 1,500.00
E	100 3910-522201	ANIMAL CONTROL BUILDING MAINT	\$ 1,000.00
E	100 3910-523200	ANIMAL CONTROL - COMMUNICATION	\$ 400.00
E	100 3910-523205	ANIMAL CTRL SOFTWARE EXPENSE	\$ 1,200.00
E	100 3910-531100	ANIMAL CONTROL SUPPLIES	\$ 2,000.00
E	100 3910-531230	ANIMAL - ELECTRIC	\$ 1,000.00
E	100 3910-531270	ANIMAL CONTROL VEHICLE GAS	\$ 1,500.00
E	100 3910-542200	ANIMAL CONTROL EQUIPMENT REPAI	\$ 1,000.00
E	100 4200-511100	SALARIES - STREETS	\$ 60,000.00
E	100 4200-511200	SALARIES - STREETS - PART TIME	\$ 10,000.00
E	100 4200-512200	STREETS FICA TAX	\$ 5,000.00
E	100 4200-512400	GMEBS - RETIREMENT STREETS	\$ 10,000.00
E	100 4200-512700	STREETS WORKERS COMP	\$ 17,200.00
E	100 4200-523900	STREETS OUTSIDE SERVICES	\$ 1,000.00
E	100 4200-531100	STREET SUPPLIES	\$ 15,000.00
E	100 4200-531300	STREETS PRISON FOOD	\$ 3,000.00
E	100 4200-531700	STREET UNIFORMS	\$ 1,000.00
E	100 4210-512100	STREET - GROUP INSURANCE	\$ 10,000.00
E	100 4210-522200	STREET - VEHICLE/EQUIPMENT MAI	\$ 15,000.00
E	100 4210-523200	STREET - COMMUNICATIONS	\$ 2,200.00
E	100 4210-523205	STREET SOFTWARE EXPENSE	\$ 1,100.00
E	100 4210-531230	STREET/SHOP ELECTRIC	\$ 122,000.00
E	100 4226-522200	STREET MAINTENANCE	\$ 9,000.00
E	100 4226-523850	PRISON LABOR	\$ 37,200.00
E	100 4226-531270	STREET/SHOP - VEHICLE GAS	\$ 11,000.00
E	100 4270-531700	STREET - SIGNS	\$ 500.00
E	100 6100-512100	REC. DEPT. GROUP INSURANCE	\$ 26,000.00
E	100 6100-512400	GMEBS - RETIREMENT RECREATION	\$ 14,000.00
E	100 6100-512700	RECREATION WORKERS COMP	\$ 3,900.00
E	100 6110-511100	SALARIES - RECREATION DEPT	\$ 120,000.00
E	100 6110-512200	FICA - REC DEPT	\$ 11,000.00
E	100 6172-522200	MUSEUM BUILDING AND MAINT	\$ 2,000.00
E	100 6172-531220	MUSUEM UTILITY GAS	\$ 50.00
E	100 6172-531230	MUSEUM ELECTRIC BILL	\$ 4,800.00
E	100 6590-522200	LIBRARY BUILDING AND MAINT	\$ 2,000.00
E	100 6590-523200	LIBRARY COMMUNICATIONS	\$ 300.00
E	100 6590-531230	LIBRARY ELECTRIC BILL	\$ 5,000.00
E	100 7550-511100	SALARIES - LYONS MAIN STREET	\$ 58,000.00
E	100 7550-512100	MAIN STREET - GROUP INSURANCE	\$ 10,000.00
E	100 7550-512200	FICA - LYONS MAIN STREET	\$ 3,700.00
E	100 7550-512400	GMEBS - RETIREMENT MAIN STREET	\$ 2,700.00
E	100 7550-522200	MAIN STREET BUILDING MAINT	\$ 2,000.00
E	100 7550-523200	MAIN STREET - COMMUNICATIONS	\$ 3,400.00
E	100 7550-523205	LYONS MAINTREET SOFTWARE EXPEN	\$ 1,000.00
E	100 7550-523500	MAIN STREET - TRAVEL	\$ 3,500.00
E	100 7550-523700	MAIN STREET - TRAINING	\$ 700.00
E	100 7550-523900	DOWNTOWN BEAUTIFICATION	\$ 2,500.00
E	100 7550-531100	MAIN STREET - OFFICE SUPPLIES	\$ 900.00
E	100 7550-531230	MAIN STREET - ELECTRIC	\$ 4,000.00
			\$ 2,341,067.00
R	300 0000-347900	REC CAPITAL RECPTS	\$ 80,000.00
R	300 0000-347901	REC CAPITAL DONATIONS	\$ 3,000.00
R	300 0000-361000	INTEREST	\$ 300.00
R	300 0000-389000	CAPITAL MISC INCOME	\$ -
			\$ 83,300.00

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			<u>Account</u>	<u>2017 Budget</u>
E	300 6100-522100	CLEANING SERVICES		\$ 30,000.00
E	300 6100-522200	BUILDING MAINTENANCE		\$ 30,000.00
E	300 6100-522201	PAVING & RESURFACING		\$ 9,000.00
E	300 6100-522310	BUILDING RENTAL REFUNDS		\$ 25,000.00
E	300 6100-531100	RECREATION SUPPLIES		\$ 20,000.00
	300 6100-542201	EQUIPMENT MAINTIANCE		\$ 2,500.00
E	300 6100-571001	REC CAPITAL TRANSFER OUT		\$ -
E	300 6100-573000	CAPITAL PAYMENT TO OTHERS		\$ 1,000.00
				\$ 117,500.00
R	505 0000-323901	RETURN CHECK FEE		\$ 1,000.00
R	505 0000-341500	CC PROCESSING FEE		\$ 1,300.00
R	505 0000-344210	WATER - BILLING		\$ 750,000.00
R	505 0000-344211	WATER - PENALTIES		\$ 9,600.00
R	505 0000-344213	WATER TAP - CONNECTION FEES		\$ 2,400.00
R	505 0000-344214	WATER - RECONNECTION FEES		\$ 35,500.00
R	505 0000-344255	SEWER - BILLING		\$ 690,000.00
R	505 0000-344256	SEWER TAP - CONNECTION FEES		\$ 3,200.00
R	505 0000-349300	CHARGEBACK FEES		\$ 100.00
R	505 0000-361000	INTEREST INCOME		\$ 300.00
R	505 0000-389000	MISCELLANEOUS INCOME		\$ 5,000.00
R	505 0000-389001	MISC SHORT/LONG BAL ACCT NUMBE		\$ -
				\$ 1,498,400.00
E	505 4100-521200	MEDICAL SERVICES		
E	505 4300-573000	PAYMENTS TO OTHERS		\$ 20,000.00
E	505 4334-522200	LIFT STATION MAINTENANCE		\$ 2,500.00
E	505 4330-522110	SLUDGE- DISPOSAL		\$ 15,000.00
E	505 4330-522201	SLUDGE - VEHICLE/EQUIPMENT MAI		\$ 800.00
E	505 4330-531270	SLUDGE VEHICLE GAS		\$ 500.00
E	505 4335-523900	TREATMENT PLANT TESTING		\$ 70,000.00
E	505 4400-511100	WATER/TREATMENT SALARIES		\$ 350,000.00
E	505 4400-511200	SALARIES - W/S PART-TIME		\$ 2,000.00
E	505 4400-512200	FICA - WATER		\$ 37,500.00
E	505 4400-521200	W/S MEDICAL EXPENSE INJURY		\$ 500.00
E	505 4400-522200	EQUIPMENT MAINTENANCE		\$ 10,000.00
E	505 4400-523600	WATER - FEES		\$ 12,000.00
E	505 4400-531700	CREDIT CARD MACHINE EXP		\$ 4,000.00
E	505 4410-512100	GROUP HEALTH INS		\$ 90,000.00
E	505 4410-512400	GMEBS - RETIREMENT W/S		\$ 20,000.00
E	505 4410-512700	WORKERS COMP INSURANCE		\$ 19,045.00
E	505 4410-522200	VEHICLE MAINTENANCE		\$ 10,000.00
E	505 4410-523200	COMMUNICATIONS/COMPUTER		\$ 38,000.00
E	505 4410-523201	VARIVERGE WATER BILL PRINTING		\$ 14,300.00
E	505 4410-523205	W/S SOFTWARE EXPENSE		\$ 74,000.00
E	505 4410-523500	TRAVEL EXPENSE		\$ 1,000.00
E	505 4410-523700	W/S TRAINING		\$ 2,500.00
E	505 4410-523901	WATER-RE-IMBURSE INS DEDUCTIBL		\$ 1,000.00
E	505 4410-531100	OFFICE SUPPLIES		\$ 4,000.00
E	505 4410-531270	VEHICLE - GASOLINE		\$ 25,000.00
E	505 4410-531300	W/S FOOD EXPENSE		\$ 1,000.00
E	505 4410-531700	W/S UNIFORMS		\$ 7,000.00
E	505 4410-531701	VEHICLE TAGS AND TITLE		\$ 100.00
E	505 4420-531100	SUPPLIES		\$ 73,000.00
E	505 4420-531230	UTILITY - ELECTRIC		\$ 200,000.00
E	505 4430-522200	TREATMENT PLANT MAINTENANCE/SU		\$ 6,000.00
E	505 4440-522200	WATER TANK REPAIR/MAINT.		\$ 37,000.00
E	505 4440-XXXXX	WATER PLANT EXPANSION PAYMENT		\$ 220,000.00
				\$ 1,367,745.00

FY17 Operating Budget
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<u>Account</u>			<u>2017 Budget</u>
R	540 0000-343900	ACCTS REC DEBRIS CHARGE	\$ 25,300.00
R	540 0000-344110	GARBAGE	\$ 443,000.00
R	540 0000-344111	RESIDENTS LANDFILL TIPPING	\$ 29,000.00
R	540 0000-361000	INTEREST INCOME	\$ 50.00
			\$ 497,350.00
E	540 4100-522200	SHOP - BUILDING MAINTENANCE	\$ 600.00
E	540 4100-531100	SHOP SUPPLIES	\$ 6,000.00
E	540 4100-531220	SHOP - GAS UTILITY	\$ 900.00
E	540 4300-523900	SULLIVAN ENVIRONMENTAL/REPUBLI	\$ 395,000.00
E	540 4500-511100	SALARIES - SANITATION	\$ 60,000.00
E	540 4500-512200	FICA - SANITATION	\$ 7,000.00
E	540 4500-522200	EQUIPMENT MAINTENANCE	\$ 2,000.00
E	540 4510-512100	SANITATION GROUP INSURANCE	\$ 8,000.00
E	540 4510-512400	GMEBS - RETIREMENT SANITATION	\$ 6,000.00
E	540 4510-512700	INSURANCE-WORKMAN COMP. SANITA	\$ 5,800.00
E	540 4510-523101	SANT MEDICAL INJURIES	\$ 200.00
E	540 4510-523205	SANITATION SOFTWARE EXPENSE	\$ 14,000.00
E	540 4510-531700	UNIFORMS-SANITATION	\$ 3,000.00
E	540 4520-522200	VEHICLE - MANTENANCE SANITATIO	\$ 10,000.00
E	540 4520-531101	SUPPLIES SANITATION	\$ 2,000.00
E	540 4520-531270	SANT - VEHICLE GAS	\$ 10,000.00
E	540 4530-572000	LANDFILL TIPPING FEES	\$ 30,000.00
E	540 4540-523850	RECYCLING CONTRACTOR	\$ -
			\$ 560,500.00
R	700 0000-347900	REC CONCESSION RECPTS	\$ 90,000.00
R	700 0000-347901	REC CONCESSION DONATIONS	\$ -
R	700 0000-361000	INTEREST	\$ 100.00
R	700 0000-389000	CONCESSION MISC INCOME	\$ 1,000.00
			\$ 91,100.00
E	700 6100-522200	EQUIPMENT MAINTENANCE	\$ 2,500.00
E	700 6100-523501	CONCESSION 1099'S	\$ 18,000.00
E	700 6100-531100	SUPPLIES	\$ 12,000.00
E	700 6100-531300	CONCESSIONS FOOD EXPENSE	\$ 25,000.00
			\$ 57,500.00
R	900 0000-347200	INS FEE - REC OPERATING	\$ 200.00
R	900 0000-347201	BASEBALL FEES - REC OPERATING	\$ 19,400.00
R	900 0000-347202	SOFTBALL FEES - REC OPERATING	\$ 13,000.00
R	900 0000-347203	BASKETBALL FEES - REC OPERATIN	\$ 2,000.00
R	900 0000-347204	FOOTBALL FEES - REC OPERATING	\$ 5,000.00
R	900 0000-347205	T-BALL FEES - REC OPERATING	\$ 6,300.00
R	900 0000-347206	SOCCERBALL FEES - REC OPERATIN	\$ 8,000.00
R	900 0000-347208	REC OPERATING - TOOMBS CO CHEC	\$ 68,000.00
R	900 0000-347209	REC OPERATING DONATIONS	\$ 500.00
R	900 0000-347210	CHEERLEADING FEES	\$ 1,000.00
R	900 0000-347300	RECREATION PARK ADMISSION FEES	\$ 18,000.00
R	900 0000-349300	OPERATING CHARGE BACK FEE	\$ 50.00
R	900 0000-361000	INTEREST INCOME	\$ 50.00
R	900 0000-389000	REC OPERATING MISC INCOME	\$ 1,400.00
			\$ 142,900.00
E	900 6100-522200	BLDG MAINTENANCE	\$ 7,000.00
E	900 6100-523200	COMMUNICATIONS	\$ 10,000.00

FY17 Operating Budget
Supportive Data

			<u>Account</u>	<u>2017 Budget</u>
E	900 6100-542201	EQUIPMENT MAINT		\$ 3,000.00
E	900 6100-523205	REC SOFTWARE EXPENSE		\$ 1,650.00
E	900 6100-523500	RECREATION TRAVEL EXPENSE		\$ 2,900.00
E	900 6100-523501	REC OPERATING 1099'S		\$ 30,000.00
E	900 6100-523600	RECREATION DUES		\$ 1,000.00
E	900 6100-523900	TOURNAMENT EXPENSE		\$ 18,500.00
E	900 6100-531100	SUPPLIES		\$ 34,000.00
E	900 6100-531220	GAS UTILITY		\$ 1,600.00
E	900 6100-531270	VEHICLE GAS		\$ 4,500.00
E	900 6100-531300	RECREATION FOOD EXPENSE		\$ 4,000.00
E	900 6100-531700	REC1 OPER CC MACHINE EXP		\$ 2,100.00
E	900 6110-572000	REC PAYMENT TO OTHERS		\$ 4,500.00
E	900 6115-531230	ELECTRIC		\$ 32,000.00
E	900 6115-72000			\$ -
				\$ 156,750.00

Acc# Revenues 2016 Approved Budget

General	\$	2,288,012.00
Rec Capt	\$	83,300.00
Water Sewer	\$	1,498,400.00
Sanitation	\$	497,350.00
Rec Concession	\$	91,100.00
Rec operation	\$	142,900.00
	\$	4,601,062.00

Acc# Expenses 2016 Approved Budget

General	\$	2,341,067.00
Rec Capt	\$	117,500.00
Water Sewer	\$	1,367,745.00
Sanitation	\$	560,500.00
Rec Concession	\$	57,500.00
Rec operation	\$	156,750.00
	\$	4,601,062.00

Total Rev	\$	4,601,062.00
Total Exp	\$	4,601,062.00