

FY16 Q3 Operating Budget Adjustment

Fiscal Year 2016



City of Lyons, Georgia

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

Aug 22, 2016

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

On December 2015, The City Council approved a 2016 Annual Operating Expenditure Budget. The City has a policy to plan for Operating expenditures on an annual. However, during the year adjustments to the operating budget must be made due to increase or decrease in revenue or expenses.

It is customary for the City to consider Operating Budget adjustment as needed. The Operating Budget adjustment may include:

- Reallocations to programs from other programs to reflect changes in Operating priorities;
- Additions to the Operating Budget for items for which the time of expenditures are uncertain at the time of approving the annual budget but which subsequently become more certain (e.g., insurance premiums);
- Request for funding from citizen groups or other organizations impacted by the Cities Operating Budget process;
- Revision to funding sources.

In an effort to foster public accountability, transparency, and provide detailed information about specific funding the City Council from time to time will adjust the projects Operating funds in which it is allocated toward.

This document reflects the Cities continued focus on managing Operating expenditure and balancing Operating priorities with value-for-money consideration

Background/Context

On December 2015, the Council approved the 2016 Annual Operation and Capital Budget. As part of the Operating budgeting process, proposed adjustment to the current Operating Budget were presented through the second quarter of 2016. Budget adjustment for the third quarter (Q3) are presented in this report.

2016 Q3 Operating Budget Adjustments.

As part of the on-going work and oversight related to the Operating Budget, staff continually reviews revenue trends and expense trends and where appropriate bring forward recommendations for adjustment to the Operating Budget.

Findings

At the end of the first two quarters of 2016, The City Financial Staff began working on a budget adjustment. During this process we compared the 2016 year to date actuals with projected revenues and expenses. In August of 2016 the Finance Committee met to review the staff proposal and made changes accordingly. Certain trends began to appear. Year to date revenues were trending down in some funds and trending up in others. These downward trends were seen most in the Water and Sewer Billing revenues. There was an increasing trend in property tax collections which can be attributed to the staffs contract with a delinquent bill service and property valuations from the County Tax Assessors Office. Historical studies show that yearly revenues in the water and sewer collections tend to trail behind through the first two quarters of the year and pick up to meet projected revenues during the third and fourth quarter. The 2016 Water and Sewer revenues were projected using the current trend and last year's actuals. This trend presented us with the need to adjust the budgeted revenues for these two items. If this trend holds true Water collections will be 11% less than budgeted and sewer collections will be 5% less than budgeted (see exhibit B). Our findings also included accounts that are unpaid or wrote off as un-recoverable debt. This amount appears on the trial balance sheet as "reserve bad debt". These amounts are calculated each year during our Annual audit process. We included them in this report as a supportive cause for a deficit in billed verses collected totals. After the annual audit the following amounts were attributed to uncollected accounts:

Water and Sewer	\$73,427.61
Sanitation	\$6,582.52

Our current policy of disconnecting services when a customer becomes two months behind on the following 25th of the month allows for customers to run up large bills that will exceed the deposits paid on the account.

The proposed adjusted budget takes into consideration the decrease in water and sewer collections and increase in property tax collections and savings in expenditures throughout all departments. The purposed amended budget reduces the overall total budget by less than 2 percent. The City staff, finance department, and finance committee reviewed expenditures and their contribution to this budget is noted. This minor reduction in overall budget can be achieved through the remedy purposed below.

I have attached a longer document that has the proposed budget adjustments for your review (see Exhibit A).

Revenues	2016 Approved Budget		Proposed adjustment
General	\$ (2,207,600.00)		\$ (2,282,854.00)
Rec Capt	\$ (83,300.00)		\$ (83,300.00)
Water Sewer	\$ (1,530,700.00)		\$ (1,423,000.00)
Sanitation	\$ (472,000.00)		\$ (472,000.00)
Rec Concession	\$ (91,000.00)		\$ (91,000.00)
Rec operation	\$ (143,100.00)		\$ (142,900.00)
	\$ (4,527,700.00)		\$ (4,495,054.00)
Expenses	2016 Approved Budget		Proposed adjustment
General	\$ 2,479,300.00		\$ 2,281,141.00
Rec Capt	\$ 50,000.00		\$ 94,500.00
Water Sewer	\$ 1,419,500.00		\$ 1,325,087.00
Sanitation	\$ 358,300.00		\$ 576,776.00
Rec Concession	\$ 55,000.00		\$ 57,500.00
Rec operation	\$ 165,600.00		\$ 160,050.00
	\$ 4,527,700.00		\$ 4,495,054.00
Total Rev	\$ (4,527,700.00)		\$ (4,495,054.00)
Totle Exp	\$ 4,527,700.00		\$ 4,495,054.00

Proposed Remedy

The City Financial Staff and Financial Committee purpose the following remedies along with the purposed budget adjustment.

1. Reduce payment to reserve

In the approved 2016 budget an amount equal to \$226,200 was appropriated from the water and sewer revenues to be placed toward the impending 13-million-dollar expansion project. This amount was calculated with the assumption of increased revenues and steady expenses in the enterprise fund. The financial staff proposes that this amount be reduced to \$194,542.00 to more truly reflect the revenue pattern for this fund.

2. Reduction in salaries

The proposed budget adjustment reduces salaries in several departments. This reduction was not achieved through reduction in work force or attrition. This reduction was achieved through re-classification, a better use of our work force, and the use of 3rd party contracts.

3. Reduction in spending

Department heads have be tasked with reducing spending over the course of the final two quarters of the year. Budgetary accounts have been adjusted in our purchasing system to help keep this spending in check. These adjustments can be seen in the budget adjustment proposal.

Process

A meeting will be held with all department heads and lay out the new requirements. During the meeting any ideas the department heads have to reduce cost will be entertained. If no new conclusions are received, then the cost reduction policies will take place immediately.

Conclusion

The FY16 Operating Budget approved in December of 2015 totaled \$4,527,700.00. This adjustment will change the allocated expenditures to a new total of \$4,495,054.00. Estimated revenues have been adjusted to account for revision to funding sources. These changes are noted in exhibit B.

Respectfully Submitted on behalf of the Staff and Finance Committee,

Jason Hall
City Manger

FY16 Q3 Operating Budget Adjustment
Exhibit A

		<u>Account</u>	Amount
R	100 0000-311100	PROPERTY TAX	\$ (250,000.00)
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	\$ (7,600.00)
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 0000-342200	ACCTS. REC. FIRE PROTECTION	\$ (53,800.00)
R	100 0000-343900	ACCTS REC DEBRIS CHARGE	\$ (25,300.00)
R	100 0000-346100	ANIMAL CONTROL REVENUE (FEES,O	\$ (604.00)
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	\$ (500.00)
			\$ (2,282,854.00)
E	100 1100-523500	COUNCIL TRAVEL AND EXPENSE	\$ 10,000.00
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 1500-512100	ADMIN GROUP INS	\$ 19,000.00
E	100 1500-512700	ADMIN WORKERS COMP (Clerical)	\$ 970.00
E	100 1500-521200	LEGAL AND PROFESSIONAL	\$ 20,000.00
E	100 1500-521204	BLIGHTED PROPERTY EXPENSE	\$ 15,000.00

FY16 Q3 Operating Budget Adjustment
Exhibit A

		<u>Account</u>	Amount
E	100 1500-522200	ADMIN - VEHICLE REPAIRS	\$ 1,500.00
E	100 1500-523200	ADMIN - COMMUNICATIONS	\$ 30,499.00
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 1500-531701	CREDIT CARD EXPENSE	\$ 200.00
E	100 1500-572001	DONATION - LIBRARY	\$ 8,000.00
E	100 1500-572012	DONATION - BOYS/GIRLS CLUB	\$ 2,500.00
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	\$ 44,260.00
E	100 3200-511100	SALARIES - POLICE	\$ 600,000.00
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	\$ 7,000.00
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	\$ 36,037.00
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	\$ 16,400.00
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

FY16 Q3 Operating Budget Adjustment
Exhibit A

		<u>Account</u>	Amount
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	\$ 180.00
E	100 3510-512400	GMEBS - RETIREMENT FIRE	\$ 6,000.00
E	100 3510-512700	FIRE WORKERS COMP	\$ 1,296.00
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
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	\$ 511.00
E	100 3910-522200	ANIMAL - VEHICLE REPAIR/DEPRE	\$ 1,500.00
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	\$ 500.00
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	\$ 17,164.00
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

FY16 Q3 Operating Budget Adjustment
Exhibit A

			<u>Account</u>	Amount
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	\$ 3,500.00
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	\$ 3,874.00
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
				\$ 2,256,841.00
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)
				\$ (83,300.00)
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	6100-531100	RECREATION SUPPLIES	\$ 20,000.00
E	300	6100-542201	EQUIPMENT MAINTIANCE	\$ 2,500.00
E	300	6100-571001	REC CAPITAL TRANSFER OUT	\$ -
E	300	6100-573000	CAPITAL PAYMENT TO OTHERS	\$ 9,000.00
				\$ 100,500.00

FY16 Q3 Operating Budget Adjustment
Exhibit A

			<u>Account</u>	Amount
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	\$	(710,000.00)
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	\$	(655,000.00)
R	505 0000-344256	SEWER TAP - CONNECTION FEES	\$	(3,200.00)
R	505 0000-389000	MISCELLANEOUS INCOME	\$	(5,000.00)
			\$	(1,423,000.00)
E	505 4100-521200	MEDICAL SERVICES	\$	-
E	505 4300-573000	PAYMENTS TO OTHERS	\$	40,500.00
E	505 4334-522200	LIFT STATION MAINTENANCE	\$	2,500.00
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 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	\$	194,542.00
			\$	1,346,387.00

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Exhibit A

	<u>Account</u>	Amount
R	540 0000-344110 GARBAGE	\$ (443,000.00)
R	540 0000-344111 RESIDENTS LANDFILL TIPPING	\$ (29,000.00)
		\$ (472,000.00)
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 4330-522110 SLUDGE- DISPOSAL	\$ 15,000.00
E	540 4330-522200 SLUDGE - VEHICLE/EQUIPMENT MAI	\$ 800.00
E	540 4330-531270 SLUDGE VEHICLE GAS	\$ 500.00
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	\$ 5,776.00
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
		\$ 576,776.00
R	700 0000-347900 REC CONCESSION RECPTS	\$ (90,000.00)
R	700 0000-389000 CONCESSION MISC INCOME	\$ (1,000.00)
		\$ (91,000.00)
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)

FY16 Q3 Operating Budget Adjustment
Exhibit A

	<u>Account</u>	Amount
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 6100-512200 FICA - REC OPERATING	\$ 300.00
E	900 6100-522200 BLDG MAINTENANCE	\$ 7,000.00
E	900 6100-523200 COMMUNICATIONS	\$ 10,000.00
	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
		\$ 157,050.00

Exhibit B

