



Annual Budget - FY2020

July 1, 2019 - June 30, 2020

Adopted June 3, 2019

Mayor Jerry D. Roseberry

Councilmembers

Jeff Wearing - Sarah Davis

David Eady - George Holt

Mike Ready - Jim Windham

Matthew Pepper, City Manager

Connie Middlebrooks, City Clerk

Dave Harvey, Police Chief

Jody Reid, Supervisor of Public Works and Utilities

	Acct Number	Description	FY2018 Actual	FY2019 Budget	Thru April	FY 2019 Estimate	FY2020 Recommend	Comments
	GENERAL FUND - REVENUE				83.3%			
1	100-0000-311100-000	Real Property Tax-Current Yr.	95,908	95,000	106,519	95,000	110,000	Based on county growth
2	100-0000-311200-000	Property Tax - Prior Year	1,073	5,000	3,161	3,794	5,000	
3	100-0000-311310-000	Motor Vehicle Adv.	20,938	21,500	17,888	21,466	21,000	
4	100-0000-311315-000	Motor Vehicle TAVT	35,836	28,000	36,288	43,545	45,000	
5	100-0000-311340-000	Intangible Tax	3,629	4,900	2,203	2,644	3,000	
6	100-0000-311600-000	Real Estate Transfer	492	1,500	672	806	1,000	
7	100-0000-311710-000	Electric Franchise Tax	2,101	2,000	2,237	2,000	2,200	
8	100-0000-311730-000	Gas Franchise Tax	14,746	12,000	11,862	14,234	12,000	
9	100-0000-311750-000	TV Cable Franchise Tax	27,106	28,000	24,218	29,062	28,000	
10	100-0000-311760-000	Telephone Franchise Tax	4,440	6,800	0	6,800	4,500	
11	100-0000-313100-000	LOST Sales & Use Tax	355,635	340,000	328,570	340,000	360,000	Based on county-wide sales tax growth.
12	100-0000-316100-000	General Business License	11,605	12,000	11,320	12,000	11,500	
13	100-0000-316200-000	Insurance Premium Tax	141,828	141,000	152,453	152,453	161,000	One check per year, based on population.
14	100-0000-319000-000	Penalty/Interest on Del Taxes	741	1,200	1,038	1,246	1,300	
15	100-0000-322901-000	Misc. Income	97	1,000	2,965	3,558	1,500	
16	100-0000-323100-000	General Building Permits	0	0	34,865	41,838	15,000	Building inspections contract with Buerau Veritas
17	100-0000-335800-000	Intergovernmental Revenues	25,651	25,000	26,038	25,000	26,000	LMIG from GDOT
18	100-0000-341400-000	Printing/Duplicating Service	163	200	85	102	200	
19	100-0000-341910-000	Election Qualifying Fees	576	600	0	576	1,200	
20	100-0000-349100-000	Cemetery Fees	4,800	4,000	650	780	2,000	
21	100-0000-349300-000	Bad Check Fees	540	1,000	720	864	1,000	
22	100-0000-351000-000	Fines & Forfeitures	83,728	70,000	90,412	108,494	80,000	
23	100-0000-361000-000	Interest Revenues	29,283	6,500	52,767	63,320	30,000	
24	100-0000-381000-000	Rents and Royalties	550	1,500	89	1,500	1,500	
25	100-0000-381001-000	Lease Agreement Income	30,000	30,000	31,710	31,710	31,710	Whatcoat Building
26	100-0000-381002-000	Lease - Verizon	26,007	26,941	22,131	26,558	27,154	Water tower antenna - 2.5% annual increase.
27	100-0000-392300-000	Proceeds-Dispose of Assets	5	1,000	0	0	1,000	
		REVENUES TOTAL	\$917,477	\$866,641	\$960,860	\$1,029,348	\$983,764	

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GENERAL FUND - EXPENDITURES								
CITY COUNCIL								
1	100.1100.511100.000	Regular Employees	32,400	34,800	25,000	30,000	34,800	
2	100.1100.512200.000	Social Security (FICA)	2,479	2,663	1,913	2,295	2,663	
3	100.1100.523100.000	Liability Insurance	11,171	12,000	12,000	12,000	12,000	annual bill in April.
4	100.1100.523600.000	Education & Training	2,688	3,000	1,871	2,246	6,000	Potentially 4 New Councilmembers
5	100.1400.511100.000	Reg Employees - Election	420	600	0	600	650	
		SUBTOTAL	\$49,158	\$53,063	\$40,784	\$47,141	\$56,113	

	Acct Number	Description	FY2018 Actual	FY2019 Budget	Thru April	FY 2019 Estimate	FY2020 Recommend	Comments
GENERAL GOVERNMENT								
1	100.1500.511100.000	Regular Employees	197,762	235,717	192,484	230,980	221,854	
2	100.1500.511300.000	Overtime	5,025	6,000	3,118	3,741	5,000	
3	100.1500.512100.000	Group Insurance	49,073	70,452	44,042	52,851	60,313	
4	100.1500.512200.000	Social Security (FICA)	15,700	18,415	14,713	17,655	17,354	
5	100.1500.512400.000	Retirement Plan Expense	30,969	31,979	26,493	31,791	13,348	
6	100.1500.512450.000	Retirement Cont. (DC) 401	3,817	7,332	4,429	5,314	9,715	
7	100.1500.512700.000	Workers' Comp Insurance	713	1,000	269	323	1,000	
8	100.1500.512900.000	Unemployment Payments	0	2,000	0	0	2,000	
9	100.1500.521200.000	Professional	79,642	110,000	68,142	81,770	110,000	City Attorney, CPA firm, audit services, Tax Assessor's Office.
10	100.1500.521200.001	Code Enforcement Services	0	5,000	2,315	2,778	5,000	Contract with Bureau Veritas.
11	100.1500.521200.002	Building Permit (BV)	0	0	2,466	2,959	11,250	Contract with Bureau Veritas for building inspection and permitting services.
12	100.1500.521202.000	Fire Services - Newton County	21,570	22,000	23,871	23,871	26,500	one bill per year.
13	100.1500.521300.000	Technical Purchased Service	40,504	40,700	37,250	40,700	42,500	
14	100.1500.522200.000	Repairs & Maintenance	25,210	30,000	19,308	23,169	40,000	Building repairs (e.g. - touch up painting, plumbing, etc.)
15	100.1500.522200.001	Whatcoat Building maintenance	0	5,000	225	270	5,000	
16	100.1500.522200.002	YH Welcome Center	0	100,000	0	0	30,000	Welcome Center operations costs.
17	100.1500.523100.000	Liability Insurance	12,029	10,000	0	10,000	11,000	annual bill in April.
18	100.1500.523200.000	Telephone - Postage	21,899	24,000	20,060	24,072	25,200	Includes monitoring costs for surveillance system at new city park.
19	100.1500.523200.001	Telephone System Upgrades	0	0	0	0	8,200	
20	100.1500.523300.000	Advertising & Promotions	5,824	7,000	5,393	6,471	7,000	
21	100.1500.523320.000	July 4th parade expenses	4,332	6,000	2,368	2,842	6,000	
22	100.1500.523600.000	Dues & Fees	8,624	9,000	5,602	6,723	9,000	
23	100.1500.523700.000	Education & Training	6,926	8,000	7,754	9,305	12,000	
24	100.1500.531100.000	Supplies & Materials	15,408	18,000	16,455	19,746	19,000	
25	100.1500.531200.000	Energy - Utilities	15,574	15,000	13,357	16,029	16,000	
26	100.1500.531600.000	Small Equipment Under \$5,000	2,221	5,000	1,611	1,933	5,000	
27	100.1500.531600.001	Computer Upgrades	0	10,000	9,298	10,000	8,000	Upgrade the server at City Hall.
28	100.1500.531600.002	Security System Upgrade	0	0	0	0	7,000	Upgrade security system for City Hall (e.g. - upgrade current cameras, add new cameras, better monitoring system, etc.)
29	100.1500.531700.000	Other/Meetings & Events	3,719	5,000	2,233	2,679	7,000	Potentially New Mayor
30	100.1500.579000.000	Contingency - General	0	26,171	0	0	23,392	
31	100.1500.579010.000	Contingencies - cash over & short	130	200	0	0	200	
		SUBTOTAL	\$566,669	\$828,966	\$523,254	\$627,973	\$764,826	

	Acct Number	Description	FY2018 Actual	FY2019 Budget	Thru April	FY 2019 Estimate	FY2020 Recommend	Comments
COURT								
1	100.2500.521200.000	Contract - Judge	5,000	5,000	3,750	5,000	5,000	
2	100.2500.521210.000	Contract - Public Defender	500	500	500	600	500	
3	100.2500.521211.000	Contract - Solicitor	2,400	4,800	4,800	4,800	4,800	
4	100.2500.523700.000	Education - Clerk	225	1,550	791	950	3,000	
5	100.2500.523701.000	Education - Judge	722	1,200	1,123	1,200	1,200	
6	100.2500.523850.000	Contract - Translator	175	200	0	0	200	
		SUBTOTAL	\$9,022	\$13,250	\$10,964	\$12,550	\$14,700	
POLICE DEPARTMENT								
7	100.3200.511000.000	Regular Employees	121,424	132,981	80,171	96,205	173,830	
8	100.3200.511300.000	Overtime	9,415	12,000	9,373	11,247	10,000	
9	100.3200.512100.000	Group Insurance	17,842	36,710	12,518	15,021	25,987	
10	100.3200.512200.000	Social Security (FICA)	10,012	11,091	6,850	8,220	14,063	
11	100.3200.512450.000	Retirement Cont. (DC) 401	4,568	6,830	3,017	3,621	10,430	
12	100.3200.512700.000	Workers' Comp Insurance	6,661	7,000	6,186	7,423	7,000	
13	100.3200.521300.000	Tech Purch Serv/Courtware	8,119	11,000	9,000	10,800	11,000	
14	100.3200.522200.000	Veh & Equip Repairs & Maint	12,312	9,000	8,998	9,000	10,000	
15	100.3200.523100.000	Liability Insurance	13,846	14,000	0	14,000	12,000	annual bill in April.
16	100.3200.523200.000	Telephone-Postage	6,736	5,500	6,545	7,854	5,500	
17	100.3200.523600.000	Dues & Fees	130	250	162	194	250	
18	100.3200.523700.000	Education & Training	1,723	2,000	1,240	1,488	2,000	
19	100.3200.523850.000	Subpoena fee	0	200	0	0	200	
20	100.3200.523900.000	Prisoner Housing & costs	11,730	12,000	8,715	10,458	12,000	Increased volume of inmates brought in by city police officers.
21	100.3200.531100.000	Supplies & Materials	2,898	5,500	3,551	4,261	5,500	
22	100.3200.531270.000	Gasoline	7,104	10,000	6,419	7,702	10,000	cost of fuel increased.
23	100.3200.531600.000	Small Equipment Under \$5,000	8,061	5,000	2,386	5,000	5,000	
24	100.3200.531600.001	Computer Upgrades	0	5,000	3,647	5,000	0	
25	100.3200.531700.000	Uniforms	2,816	5,000	1,180	4,800	5,000	
26	100.3200.571000.000	Training funds - Payable	17,050	20,000	24,429	21,000	25,000	
27	100.3800.342500.000	E-911 Center	32,154	22,500	41,224	22,500	43,000	
		SUBTOTAL	\$294,603	\$333,562	\$235,611	\$265,796	\$387,760	

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STREET DEPARTMENT								
1	100.4200.511100.000	Regular Employees-Street	54,275	30,755	26,513	31,816	50,780	allocating 33% of meter reader salary; 60% of groundskeeper salary (2); 20% of equip operator salary
2	100.4200.511300.000	Overtime	1,488	1,000	960	1,152	1,000	
3	100.4200.512100.000	Employee Insurance	9,797	5,219	4,657	5,589	15,494	
4	100.4200.512200.000	Social Security (FICA)	4,626	2,429	1,814	2,177	3,961	
5	100.4200.512400.000	Retirement Plan Expense	9,921	2,060	1,731	2,077	0	
6	100.4200.512450.000	Retirement Cont. (DC) 401	859	1,443	530	636	2,945	
7	100.4200.512700.000	Workers' Comp Insurance	4,865	5,400	2,941	3,530	3,500	
8	100.4200.521201.000	Professional - Engineering	1,958	3,000	2,331	2,797	3,000	
9	100.4200.522200.000	Veh & Equip Repairs & Maint	10,121	11,000	8,750	10,500	12,000	
10	100.4200.523700.000	Education & Training	120	500	240	287	500	
11	100.4200.523850.000	Contract Labor - Temporary Help	47,306	12,020	9,502	11,402	13,104	
12	100.4200.531100.000	Supplies & Materials	13,275	13,000	12,711	15,253	15,000	
13	100.4200.531270.000	Gasoline/Diesel	7,159	4,000	6,110	7,332	6,300	cost of fuel increased.
14	100.4200.531600.000	Small Equipment Under \$5,000	400	1,500	0	0	1,500	
15	100.4200.531700.000	Uniforms	3,257	1,800	2,062	2,474	2,500	
16	100.4200.531800.000	Stormwater Management	7,000	5,500	5,500	5,500	7,000	KCNB contract for \$2,000
17	100.4200.531901.000	City Tree Removal	26,700	30,000	12,900	15,480	30,000	Trees continue to decline
18	100.4200.532100.000	Sidewalks	0	3,000	0	0	3,000	
		SUBTOTAL	\$203,125	\$133,627	\$99,251	\$118,001	\$171,584	

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PARKS AND RECREATION DEPARTMENT								
1	100.6200.511100.000	Regular Employees - Parks & Rec.	0	10,515	5,702	6,842	24,882	allocating 40% of groundskeeper salary (2)
2	100.6200.511300.000	Overtime	0	500	0	0	500	
3	100.6200.512100.000	Group Insurance	0	137	97	117	7,165	
4	100.6200.512200.000	Social Security (FICA)	0	843	436	523	1,942	
5	100.6200.512450.000	Retirement Cont. (DC) 401	0	616	227	272	1,493	
6	100.6200.512700.000	Workers' Comp Insurance	0	1,000	358	430	500	
7	100.6200.523850.000	Contract Labor - Temporary Help	0	5,300	2,720	3,264	5,300	
8	100.6200.521200.000	Professional (arborist)	450	700	600	720	700	
9	100.6200.522200.000	Veh & Equip Repairs & Maint	0	1,000	0	0	1,500	
10	100.6200.531100.000	Supplies & Materials	0	2,000	48	58	20,000	
11	100.6200.531200.000	Energy - Utilities	0	0	0	0	15,000	cost for park utilities - lighting, restrooms, sprinkler system, etc.
12	100.6200.531270.000	Gasoline/Diesel	0	1,400	776	932	1,800	cost of fuel increased.
13	100.6200.531700.000	Uniforms	0	650	500	600	1,000	
14	100.6200.531600.000	Small Equipment Under \$5,000	0	500	0	0	1,000	
15	100.6200.531900.000	Tree Board (pruning, planting, Arbor Day, arborist)	8,342	9,000	6,729	8,075	9,000	
16	100.6200.531910.000	City Park and Trail Maintenance	0	10,000	2,350	2,820	35,000	
		SUBTOTAL	\$8,792	\$25,250	\$20,544	\$13,204	\$126,781	
CEMETERY								
17	100.4900.522200.000	Cemetery Found. Maint. Suppl.	10,000	5,000	5,000	5,000	7,000	Foundation requesting \$7,000.
18	100.4900.531900.000	Tree Removal	4,800	5,000	4,800	5,000	5,000	
		SUBTOTAL	\$14,800	\$10,000	\$9,800	\$10,000	\$12,000	

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WATER & SEWER FUND - REVENUES								
1	505.0000.344210.000	Water Charges/Sales	507,618	510,000	424,480	509,377	510,000	
2	505.0000.344215.000	Water Tap Fees	5,902	10,000	13,173	15,000	10,000	
3	505.0000.344255.000	Sewer Charges/Sales	264,051	259,000	218,137	261,764	260,000	
4	505.0000.344256.000	Sewer Tap Fees	6,673	4,000	4,561	10,000	10,000	
5	505.0000.344280.000	Hydrant Meter	0	500	117	140	500	
		TOTAL REVENUES	\$784,244	\$783,500	\$660,469	\$796,281	\$790,500	
WATER & SEWER FUND - EXPENDITURES								
6	505.4300.511100.000	Regular Employees	37,630	37,901	30,291	36,349	37,825	allocating 33% of meter reader/equip oper salary
7	505.4300.511300.000	Overtime	3,371	3,000	1,056	1,267	3,000	
8	505.4300.512100.000	Employee Insurance	8,956	12,572	10,719	12,863	11,957	
9	505.4300.512200.000	Social Security (FICA)	3,087	3,129	2,986	3,583	3,123	
10	505.4300.512450.000	Retirement Cont. (DC) 401	1,335	2,219	1,407	1,688	2,270	
11	505.4300.512700.000	Workers' Comp Insurance	1,681	2,500	2,205	2,647	3,000	
12	505.4300.521200.000	Legal & Professional	3,900	3,900	3,900	3,900	3,900	
13	505.4300.521300.000	Sewer Treatment Fees	122,975	120,000	94,912	113,894	122,000	
14	505.4300.522200.000	Veh & Equip Repairs & Maint	4,826	0	3,019	0	0	Split into four accounts below:
15	505.4300.522200.001	Service Contracts	15,041	16,000	15,281	18,337	16,000	Includes elevated tank and two lift stations.
16		Building Repairs		2,000	0	0	2,000	
17		Equipment Repair and Rental		1,500	0	0	1,500	
18		Vehicle Repairs		300	222	266	300	
19	505.4300.523100.000	Liability Insurance	1,833	1,500	0	2,000	1,600	annual bill in April.
20	505.4300.523200.000	Telephone-Postage	1,528	1,500	1,328	1,593	1,600	
21	505.4300.523600.000	Dues & Fees	1,161	1,300	2,070	2,484	1,300	Includes online bill pay fee.
22	505.4300.523700.000	Education & Training	3,797	2,500	1,323	1,588	3,000	Includes license fees
23	505.4300.523850.000	Contract Labor	8,525	25,000	6,325	7,590	20,000	
24	505.4300.531100.000	Materials & Supplies	19,469	22,000	18,913	22,695	22,000	
25	505.4300.531200.000	Energy - Utilities	2,374	1,900	2,168	2,602	2,500	
26	505.4300.531270.000	Gasoline/Diesel	3,712	4,400	3,334	4,001	4,500	cost of fuel increased.
27	505.4300.531510.000	Water for Resale	220,673	218,000	157,216	188,659	212,000	
28	505.4300.531600.000	Small Equipment Under \$5,000	0	3,000	0	0	3,000	
29	505.4300.531700.000	Uniforms	3,050	2,500	2,760	3,312	3,000	
30	505.4300.561000.000	Depreciation Expense	180,607	180,607	150,508	186,000	215,520	
31	505.4300.574000.000	Bad Debt Expense	5,763	7,000	0	0	6,000	
32	505.4300.582000.000	GEFA Loan Interest Payback	342	20,000	948	1,137	20,000	
33	505.4300.579000.000	Contingency	0	7,272	0	0	7,605	
		TOTAL EXPENDITURES	\$655,635	\$703,500	\$512,890	\$618,455	\$730,500	

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ELECTRIC FUND - REVENUES								
1	510.0000.344310.000	Electric Sales	2,466,074	2,414,826	2,054,785	2,465,741	2,508,672	ECG estimate.
2	510.0000.344311.000	Penalties After the 15th	94,680	105,000	76,143	91,372	95,000	
3	510.0000.344312.000	Service Charges	6,250	6,000	6,150	7,380	6,000	
4	510.0000.361000.000	Interest Revenue	0	150	0	0	150	
5	510.0000.361001.000	Municipal Competitive Trust	6,287	64,260	4,355	5,226	0	
6	510.0000.381000.000	Other Rebates-Off System Sales	60,281	5,000	1,740	63,000	60,000	
		TOTAL REVENUES	\$2,633,572	\$2,595,236	\$2,143,173	\$2,632,719	\$2,669,822	
ELECTRIC FUND - EXPENDITURES								
7	510.4600.511110.000	Regular Employees	111,441	114,082	94,585	113,502	117,236	allocating 34% of meter reader/equip oper salary
8	510.4600.511300.000	Overtime	4,367	5,000	3,231	3,877	5,000	
9	510.4600.512100.000	Employee Insurance	16,314	22,606	19,000	22,800	33,543	
10	510.4600.512200.000	Social Security (FICA)	8,728	9,110	7,186	8,623	9,351	
11	510.4600.512400.000	Retirement Plan Expense	25,349	35,459	29,771	35,725	33,333	
12	510.4600.512450.000	Retirement Cont. (DC) 401	185	536	105	125	518	
13	510.4600.512700.000	Workers' Comp Insurance	1,388	2,000	1,160	1,392	2,000	
14	510.4600.521200.000	ECG Professional Services	68,200	60,000	51,190	59,595	62,000	ECG fees are shown separate from power costs.
15	510.4600.522200.000	Veh & Equip Repairs & Maint	8,601	7,200	6,372	7,646	7,200	
16	510.4600.522201.000	Power line Tree Trimming	21,922	35,000	23,015	27,618	35,000	
17	510.4600.523100.000	Liability Insurance	8,007	8,000	0	9,000	9,000	annual bill in April.
18	510.4600.523200.000	Telephone-Postage	7,675	8,000	8,007	9,609	8,000	
19	510.4600.523600.000	Dues & Fees	66	500	725	500	500	Fees for online bill paying.
20	510.4600.523700.000	Linemen Training	1,902	8,000	3,462	4,155	6,000	J. Benton's apprenticeship program and A. Ballard's groundman training.
21	510.4600.531100.000	Supplies & Materials	16,821	16,000	13,022	15,626	16,500	
22	510.4600.531200.000	Energy/Utilities	8,129	7,000	6,116	7,340	7,500	
23	510.4600.531270.000	Gasoline/Diesel	6,337	7,200	4,694	5,633	6,500	cost of fuel increased.
24	510.4600.531530.000	Electricity Purchased	1,421,969	1,455,316	1,151,782	1,382,138	1,419,242	ECG estimate.
25	510.4600.531600.000	Small Equipment Under \$5,000	1,873	2,500	0	0	2,500	
26	510.4600.531700.000	Uniforms	5,205	4,200	4,839	5,806	5,000	
27	510.4600.541004.000	Street Lights	2,280	1,500	2,280	2,736	2,300	
28	510.4600.531600.000	Maintenance Facility Security System Upgrade	0	0	0	0	5,800	Upgrade security system for Maintenance Facility (e.g. - upgrade current cameras, add new cameras, improved monitoring system, etc.)
29	510.4600.561003.000	Depreciation	93,794	89,779	79,482	95,378	93,612	
30	510.4600.574000.000	Bad Debt Expense	22,239	25,500	7,720	9,264	22,500	
31	510.4600.579000.000	Contingency	0	6,488	0	0	9,686	
		TOTAL EXPENDITURES	\$1,862,793	\$1,930,976	\$1,517,744	\$1,828,089	\$1,919,822	

	Acct Number	Description	FY2018 Actual	FY2019 Budget	Thru April	FY 2019 Estimate	FY2020 Recommend	Comments
SANITATION FUND - REVENUES								
1	540.0000.344110.000	Refuse Collection Charges	148,589	169,050	141,180	169,416	169,050	
2	540.0000.344130.000	Sale of Recycled Materials	0	200	290	0	200	
		TOTAL REVENUES	\$148,589	\$169,250	\$141,470	\$169,416	\$169,250	
SANITATION FUND - EXPENDITURES								
3	540.4300.511100.000	Regular Employee - Sanitation		24,384	14,580	17,495	20,313	allocating 80% of equipment operator salary
4	540.4300.511300.000	Overtime		500	0	0	500	
5	540.4300.512100.000	Group Insurance		7,595	800	960	7,165	
6	540.4300.512200.000	Social Security (FICA)		1,904	1,115	1,338	1,592	
7	540.4300.512400.000	Retirement Plan Expense		8,350	6,923	8,307	0	
8	540.4300.512450.000	Retirement Cont. (DC) 401		1,300	356	427	813	
9	540.4300.512700.000	Workers' Comp Insurance		3,250	358	430	500	
10	540.4300.522110.000	Disposal Services-Landfill Fees	7,084	8,000	6,740	8,088	8,000	
11	540.4300.522200.000	Vehicle & Equip Repairs & Maint		3,000	0	0	5,000	
12	540.4300.531100.000	Supplies & Materials		1,000	56	67	6,500	
13	540.4300.523580.000	Contract Labor		16,773	13,280	15,936	20,966	
14	540.4300.531270.000	Gasoline/Diesel		5,000	1,451	1,741	5,000	cost of fuel increased.
15	540.4300.531700.000	Uniforms		1,300	363	436	1,000	
16	540.4300.531600.000	Small Equipment Under \$5,000		1,000	0	0	1,000	
17	540.4300.523100.000	Liability Insurance		3,000	0	0	3,000	
18	540.4300.522111.000	College Walk Dumpster Fees	6,650	6,700	4,988	5,985	6,700	
19	540.4300.523581.000	Contracted Garbage Pickup	67,633	82,850	67,659	81,190	82,000	
20	540.4300.523600.000	Dues & Fees	66	500	639	767	500	Fees for online bill paying.
21	540.4300.574000.000	Bad Debt Expense	4,224	800	581	698	4,300	
22	540.4300.579000.000	Contingency	0	2,154	0	0	4,401	
		TOTAL EXPENDITURES	\$85,657	\$179,359	\$119,889	\$143,867	\$179,250	

Acct Number	Description	FY2018 Actual	FY2019 Budget	Thru April	FY 2019 Estimate	FY2020 Recommend	Comments
General Fund							
	Revenues	917,477	866,641	960,860	1,029,348	983,764	
100.0000.391505.000	Transfers from W&S		80,000			60,000	
100.0000.391510.000	Transfers from Electric		470,000			490,000	
100.0000.391540.000	Transfers from Sanitation		0			0	
	General Fund Revenues	917,477	1,416,641	960,860	1,029,348	1,533,764	
	Expenditures						
	City Council	49,158	53,063	40,784	47,141	56,113	
	General Government	566,669	828,966	523,254	627,973	764,826	
	Court	9,022	13,250	10,964	12,550	14,700	
	Police Department	294,603	333,562	235,611	265,796	387,760	
	Street Department	210,209	141,627	105,992	126,090	171,584	
	Parks and Recreation Department	0	0	0	0	126,781	
	Cemetery	14,800	10,000	9,800	10,000	12,000	
100.9000.611011.000	Transfers to Capital Fund		50,215			0	
	General Fund Expenditures	1,144,461	1,430,683	926,404	1,089,549	1,533,764	
	General Fund BALANCE	-226,984	-14,042	34,456	-60,201	0	
Water & Sewer Fund							
	Revenues	784,244	783,500	660,469	796,281	790,500	
	Expenditures	655,635	703,500	512,890	618,455	730,500	
505.9000.611003.000	Transfers to G/F		80,000			60,000	
505.9000.611350.000	Transfers to Capital Fund		0			0	
	W & S Fund Expenditures	655,635	783,500	512,890	618,455	790,500	
	W & S Fund BALANCE	128,610	0	147,579	177,826	0	
Electric Fund							
	Revenues	2,633,572	2,595,236	2,143,173	2,632,719	2,669,822	
	Expenditures	1,862,793	1,930,976	1,517,744	1,828,089	1,919,822	
510.9000.611002.000	Transfers to G/F		470,000			490,000	
510.9000.611350.000	Transfers to Capital Fund		120,000			250,000	
	Transfers to Sanitation		10,000			10,000	
510.9000.611351.000	Comp Trust transfer to Capital		64,260			0	
	Electric Fund Expenditures	1,862,793	2,595,236	1,517,744	1,828,089	2,669,822	
	Electric Fund BALANCE	770,778	0	625,429	804,629	0	

Acct Number	Description	FY2018 Actual	FY2019 Budget	Thru April	FY 2019 Estimate	FY2020 Recommend	Comments
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Sanitation Fund

540.9000.611001.000

Revenues	148,589	179,250	141,470	169,416	179,250
Expenditures	78,573	176,359	113,148	135,778	179,250
Transfers to G/F		0			0
Transfers from Electric		10,000			10,000
Sanitation Fund Expenditures	78,573	176,359	113,148	135,778	179,250
Sanitation Fund BALANCE	70,016	2,891	28,321	33,638	0

ALL FUNDS TOTAL

Revenues	4,335,293	4,795,377	3,764,502	4,458,348	5,173,336
Expenditures	3,662,889	4,809,419	2,957,038	3,536,093	5,173,336
Balance	672,404	-14,042	807,464	922,255	0