

# CITY OF DAHLONEGA

## ANNUAL OPERATING BUDGET

FY 2008

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*Vision Statement for the City of Dahlonaga*

*Dahlonaga will be a community of choice by partnering with public and private entities to provide a safe, diverse, and economically sound environment. We will promote planned growth while maintaining our unique and warm sense of community.*

*Mission Statement for the City of Dahlonaga*

*To be an open, honest, and responsive government that delivers quality services in a fair and equitable manner while optimizing available resources.*

*Gary McCullough, Mayor*

*Council Member Michael Clemons*

*Council Member Guy Laboa*

*Council Member Gerald Lord*

*Council Member Sam Norton*

*Council Member Terry Peters*

*Council Member Bill Scott*

## **BUDGET COVER LETTER**

The City of Dahlongega is required to account for all money that is received by and spent on behalf of the jurisdiction. Financial records are maintained according to certain fund types, in accordance with Generally Accepted Accounting Principles (GAAP), which are disseminated by the Governmental Accounting Standards Board (GASB). State law requires that each unit of local government must adopt and operate under an annual balanced budget for the general fund, each special revenue fund and each debt service fund. The three basic types of funds are governmental, proprietary, and fiduciary funds. Governmental funds make up most of the budget and account for records of all operations that are not normally found in private enterprise. Proprietary funds are similar to those found in private businesses in which goods or services are provided by the government and the cost to provide services are recovered through user fees and service charges. Fiduciary Funds only account for assets held in a trustee or agency capacity for others.

The City of Dahlongega operates on a fiscal year, which begins October 1. When developing the city's budget, the Mayor and City Council along with appointed officials work to allocate limited resources to provide services efficiently and effectively. The factors that influence city budget development include political goals and objectives, departmental revenue and staffing limitations, mandated programs and services, and changes to service levels. The budget is the primary tool used by the Mayor and City Council to guide the delivery of services to the community and to communicate priorities to the public. The budget formulation, adoption, and execution is not just an annual exercise, it is a year-round cycle that involves the interaction of many people. These people must work together to identify service needs; to develop strategies to meet these needs, and to develop detailed revenue and expenditure plans to carry out these strategies. Once the budget has been drafted, the public is afforded an opportunity to review the document at a public hearing and a copy of the budget document is available for public review at the meeting where citizens can ask questions about budget recommendations or make comments. After the budget hearing a meeting is held to adopt the budget.

## CITY OF DAHLONEGA FISCAL CHARACTERISTICS

### Revenue Sources of the City.

This section provides a detailed discussion of the individual revenue sources available for use by the City of Dahlonega.

### Ad Valorem (Property) Tax

This account provides for collection of the ad valorem tax. The millage rate is the same for motor vehicles as it is for general property taxes. Under state law, the county provides the assessment of real and personal property to the City. State law stipulates, "All property must be assessed at 40 percent of its fair market value". The City Council sets the millage rate sufficient to cover expenditure needs in excess of other revenues. The past history of millage rates approved by the City Council is as follows:

1990-4.9 mils	1991-4.9 mils	1992-4.2 mils	1993-4.2 mils	1994-4.2 mils
1995-4.0 mils	1996-4.0 mils	1997-4.0 mils	1998-4.0 mils	1999-4.0 mils
2000-3.986 mils	2001-3.883 mils	2002-2.931 mils	2003-2.9 mils	2004-2.867 mils
2005-3.61 mils	2006-4.37 mils			

The 40 % assessed value of property within the city limits of Dahlonega at January 1, 2006 was \$196,080,668.

### 5-YEAR HISTORY OF REVENUES

FY 03	FY 04	FY 05	FY 06	FY 07
\$391,043	\$413,398	\$439,594	\$607,926	\$825,735

### Beer and Wine Excise Tax

This tax is levied upon the wholesaler. The beer rate is taxed at \$.05 per 12 oz. on all malt beverages sold in cans, bottles, or other similar containers, and a proportionate tax at the same rate on all fractional parts of 12 fluid ounces, \$6.00 on each container sold containing not more than 15.5 gallons, and a proportionate tax at the same rate on all fractional parts; \$.22 cents per liter and a proportionate tax on all fractional parts of a liter of wine sold. The wholesaler pays the appropriate amount without being billed.

### 5-YEAR HISTORY OF REVENUES

FY 03	FY 04	FY 05	FY 06	FY 07
\$135,532	\$118,244	\$153,000	\$133,181	\$131,000

**Distilled Spirits Tax:**

Every license holder selling distilled spirits for consumption on the premises must collect a tax of three percent on all distilled spirits purchased on the licensed premises. FY 06 was the first year of collect of this tax.

FY 06	FY 07
\$6,952	\$13,200

**Building Inspection Fees:**

The City of Dahlonega enforces the latest edition of the Georgia State Minimum Building Codes. Residential Building Permit fees are \$400 plus 10 cents per square foot of heated space and 8 cents per square foot of unheated covered space. This charge includes the electrical, plumbing and the HVAC permits. A \$50.00 occupancy permit fee is charged for each unit. Commercial building permit fees are \$400 minimum plus 10 cents per square foot. This fee includes the electrical, plumbing and HVAC permits. A \$50.00 occupancy permit fee is charged for each unit.

5-YEAR HISTORY OF REVENUES

FY 03	FY 04	FY 05	FY 06	FY 07
\$57,088	\$85,548	\$105,000	\$61,360	\$86,000

**Court Fines:**

This account includes the fines established by the recorder's court. All traffic citations which are written in the city limits of Dahlonega are assigned to Dahlonega Municipal Court. The court also receives citations written for other offenses including violations of city ordinances.

5-YEAR HISTORY OF REVENUES

FY 03	FY 04	FY 05	FY 06	FY 07
\$80,574	\$113,274	\$117,575	\$151,238	\$190,000

\*court fines were increased January, 2004, to the maximum allowable by state law

\*fy 07-DUI Cases were processed by Municipal Court for the first time.

**Cemetery Fees:**

The City of Dahlonaga owns and operates two cemeteries: Mt. Hope Cemetery and Dahlonaga Memorial Park. Lots are no longer sold in Mt. Hope Cemetery and the rates for Dahlonaga Memorial Park are \$650.00 for a one grave lot for persons owning property within the city limits of Dahlonaga. For persons that do not own property within the city limits of Dahlonaga the cost is \$750.00 per grave lot. Opening and closing of all graves are performed by city staff and the charges are \$400.00 weekdays and \$600.00 weekends and holidays.

**5-YEAR HISTORY OF REVENUES  
CEMETERY LOTS**

FY 03	FY 04	FY 05	FY 06	FY 07
\$21,825	\$16,650	\$13,290	\$70,450	\$27,000
<b>OPENING &amp; CLOSING FEES</b>				
\$9,550	\$10,250	\$16,280	\$24,241	\$16,000

**Special Tax and Licenses:**

This tax is an annual license fee for each professional service and business unit that does business within the city limits. Financial institutions located within the city are required to pay a minimum amount of \$1,000 annually or a tax of .25% of their gross receipts. Below is an outline of the amounts paid by local banks:

**5-YEAR HISTORY OF REVENUES**

FY 03	FY 04	FY 05	FY 06	FY 07
\$25,233	\$31,817	\$27,688	\$30,482	\$30,361

An Occupational Tax is charged for all businesses and is determined by the number of employees: 0-9 employees are charged \$150.00; 10-19 employees are charged \$150.00 plus \$6.00 per employee over 10; 20 to 99 employees-\$155.00 plus \$4 per each employee over 20; 100 or more employees-\$516.00 plus \$2 per employee over 100.

FY 03	FY 04	FY 05	FY 06	FY 07
\$69,979	\$76,546	\$80,000	\$81,731	\$84,000

**Insurance Premium Tax:**

Insurance companies are taxed at an annual rate of one percent of the gross direct premiums received during the preceding calendar year. There is also an annual license fee upon each insurer doing business within the city in the amount of \$40.00.

5-YEAR HISTORY OF REVENUES				
FY 03	FY 04	FY 05	FY 06	FY 07
\$144,995	\$156,271	\$169,355	\$182,204	\$190,631

**Hotel and Motel Tax:**

Hotel and Motel Tax is based upon 5 percent of the total gross sales of hotel and motel businesses in the City, less 3 percent compensation for collection by the hotel/motel. The amount due the City is remitted monthly and the entire amount is paid to the Chamber of Commerce on a monthly basis

5-YEAR HISTORY OF REVENUES				
FY 03	FY 04	FY 05	FY 06	FY 07
\$76,038	\$83,218	\$83,125	\$98,302	109,280

**Interest Earned:**

Funds are invested in collateralized checking accounts. Currently the City has a contract with United Community Bank where funds are earning 4.27% APY.

5-YEAR HISTORY OF REVENUES				
FY 03	FY 04	FY 05	FY 06	FY 07
\$67,940	\$61,589	\$75,433	\$123,885	\$110,000

**Local Option Sales Tax:**

The state collects this revenue and rebates .25% of one percent of the Local Option Sales Taxes collected from all of Lumpkin County sales. State law requires that cities adopting the tax roll back property taxes by an amount equal to the sales tax collections.

5-YEAR HISTORY OF REVENUES				
FY 03	FY 04	FY 05	FY 06	FY 07
\$636,343	\$696,017	\$688,000	\$853,279	\$850,000

**Franchise Fees:**

Franchise fees are collected from the following:

Gas, Electric, Telephone and Cable TV Companies doing business within the city limits of Dahlonega. These fees are based on Ordinances, which require the companies doing business within the city limits to rebate a percentage of gross sales to the City.

**5-YEAR HISTORY OF REVENUES**

	FY 03	FY 04	FY 05	FY 06	FY 07
Electric	\$269,947	\$275,204	\$287,028	\$345,720	\$372,140
Gas	24,942	29,591	32,855	40,424	31,218
Cable TV	16,900	21,021	24,196	25,893	25,823
Telephone	22,553	26,131	26,805	25,163	24,946

**WATER & SEWER FUND REVENUES**

Proprietary Funds are composed of Water, Sewer and Sanitation Funds. The cost of these funds should be recovered through user fees and service charges.

**WATER SALES**

Currently the City of Dahlonega serves 2193 customers and also sells water to the Lumpkin County Water and Sewer Authority at a rate of \$3.01 per thousand gallons. Average daily usage in excess of 125,000 gallons is sold at the rate of \$4.01 per thousand gallons. All water sold to Lumpkin County over a daily usage rate of 150,000 gallons is billed at \$5.01 per thousand gallons.

Water rates for residential and commercial customers are as follows: The base rate is \$17.50 for a ¾ inch meter. The charge for 0 to 12,000 gallons consumption is \$4.05 per thousand gallons of water used; Next 13,000 gallons, \$4.59 per thousand and all over 25,000 gallons \$3.01 per thousand gallons. A discount of \$10.00 monthly is applied to the minimum water bill in which the head of the household is 65 years of age or older and can verify that their total household income is less than \$19,800 annually. A penalty of 10 percent or a minimum of \$2.00 is added each month to any bill that has not been paid by the 10<sup>th</sup> of the month. A penalty of \$75.00 is added to any bill that has not been paid by the 20<sup>th</sup> of each month. There is a \$20.00 account establishment charge and a deposit



of \$80.00 is charged for all premises occupied by someone other than the owner. Business deposits are charged at two times the average previous water bill for the account.

**5-YEAR HISTORY REVENUES (does not include tap fees or other revenues) VERSES EXPENSES-WATER SALES**

	FY 03	FY 04	FY 05	FY 06	FY 07
REVENUE	\$ 929,600	\$1,004,257	\$1,165,032	\$1,321,650	\$1,520,738
EXPENSES	\$1,117,083	\$1,090,647	\$1,332,693	\$1,433,249	\$1,552,012

**SEWER SALES**

Currently the City of Dahlonega serves 1264 customers and the rate is \$4.50 per thousand gallons of water used. There is also a monthly service charge of \$10.00

**5-YEAR HISTORY REVENUES (does not include tap fees or other revenues) VERSES EXPENSES-SEWER SALES**

	FY 03	FY 04	FY 05	FY 06	FY 07
Revenue	\$571,692	\$855,893	\$950,190	\$951,442	\$1,049,564
Expense	\$1,064,728	\$1,178,760	\$1,145,879	\$1,258,239	\$1,212,087

**SANITATION SALES**

Currently the City of Dahlonega serves 1392 customers and the rates are as follows: \$19.00 for residential service for tax paying customers and \$26.00 monthly for non-tax paying customers. Business rates are assessed according to usage.

**5-YEAR HISTORY REVENUES VERSES EXPENSES-SANITATION SALES**

	FY 03	FY 04	FY 05	FY 06	FY 07
Revenue	\$384,610	\$416,033	\$435,700	\$452,699	\$474,152
Expense	\$416,111	\$386,552	\$405,469	\$451,265	\$477,300

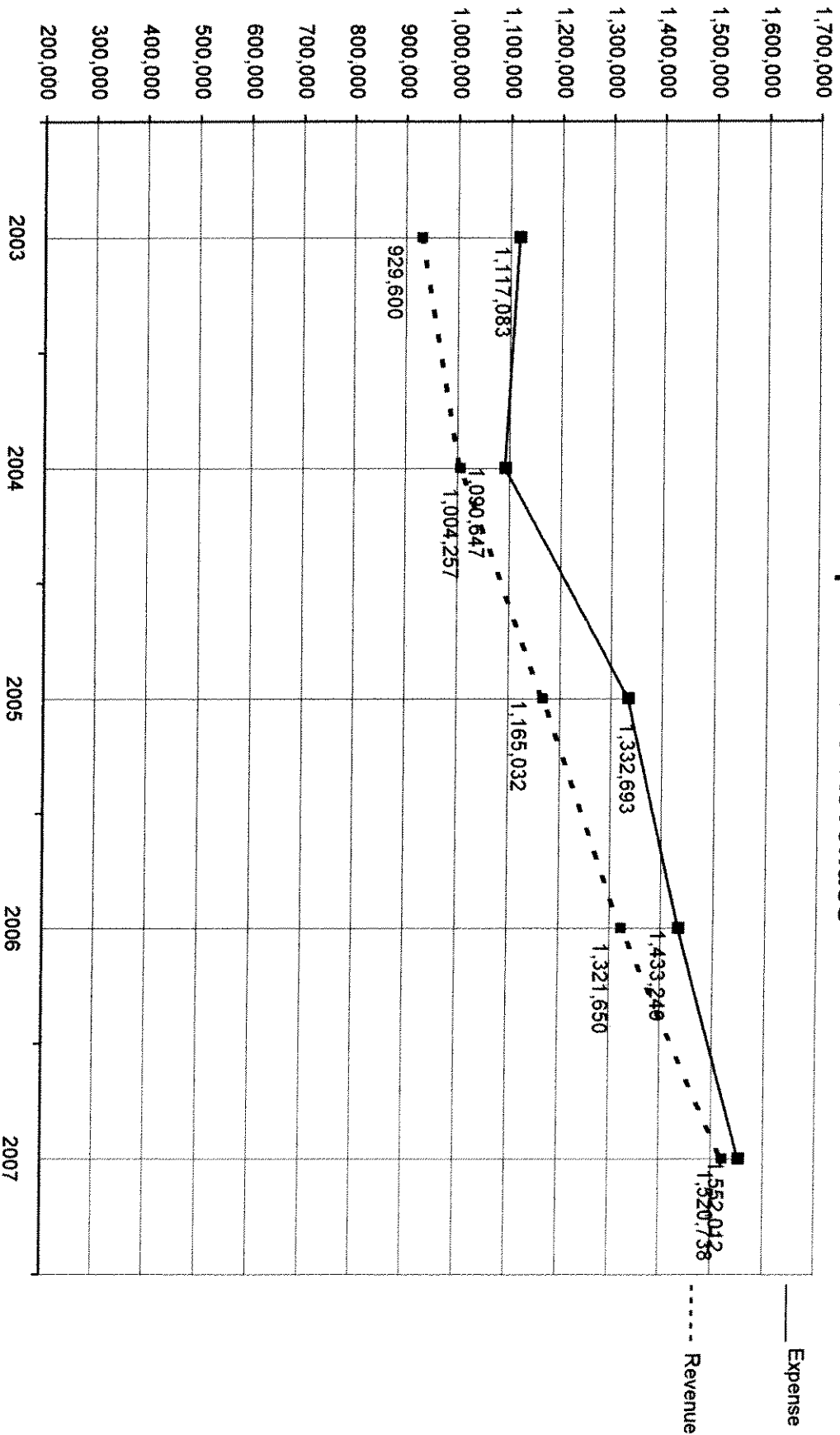
**GRANTS:**

Grants for the last five years include a GEMA Grant, Local Development Grants, Recycling Grants, Safety Grants, Historic Preservation Grants, Wellness Grant, LDR Grants and DOT and TEA Grants.

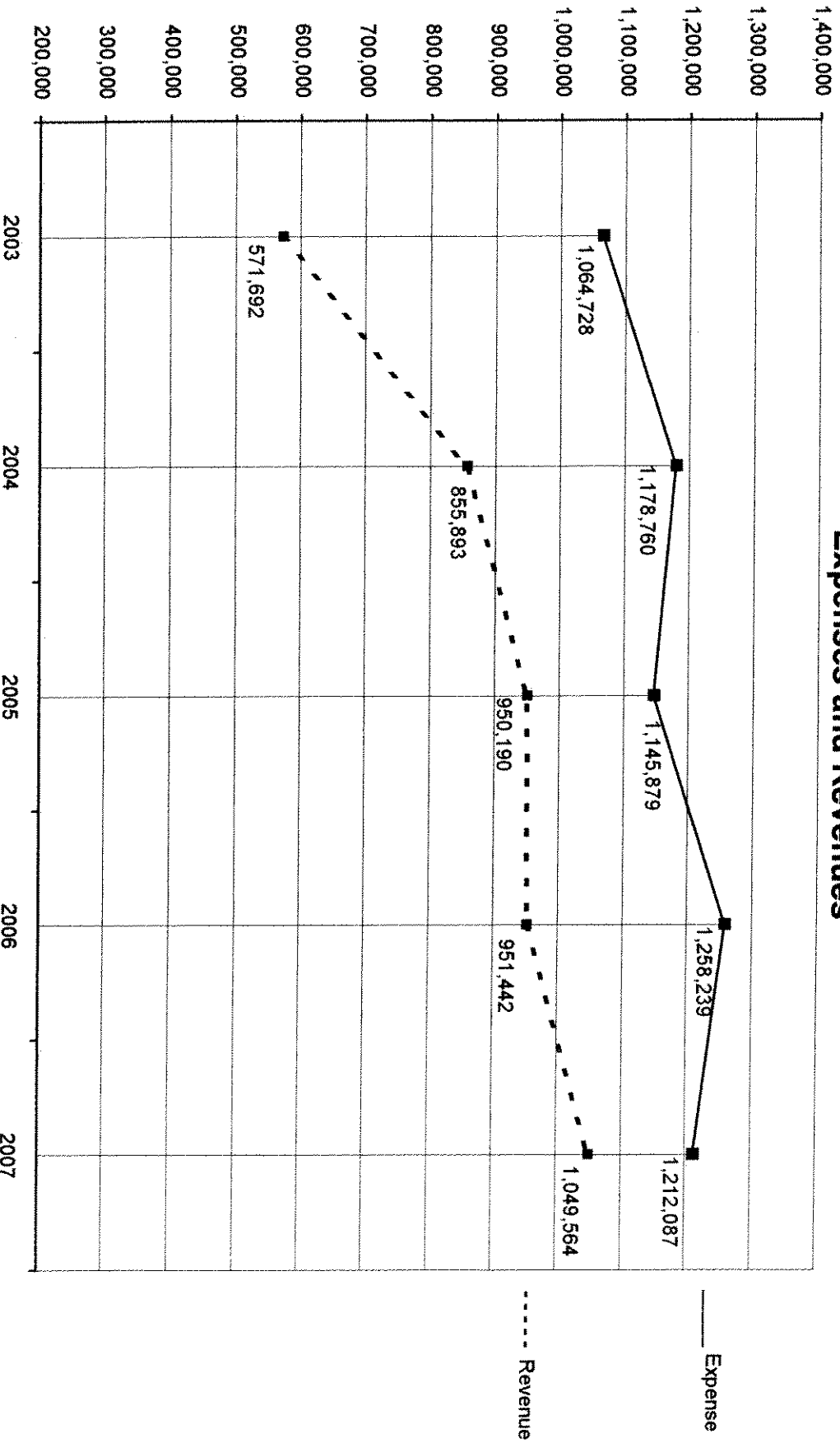
**5-YEAR HISTORY OF GRANT REVENUES**

	FY 03	FY 04	FY 05	FY 06	FY 07
	\$326,723	\$44,154	\$106,098	\$139,772	\$6,000

## Water --- 5 Year History Expenses and Revenues



## Sewer --- 5 Year History Expenses and Revenues



**CITY OF DAHLONEGA  
RESOLUTION**

A Resolution to adopt the Fiscal Year 2008 Budget for each fund of the City of Dahlonega, Georgia, appropriating the amounts shown in each budget as expenditures, adopting the several items of revenue anticipations, prohibiting expenditures from exceeding actual funding available, and adopting certain rates.

Whereas, the City Manager has presented a proposed 2008 Budget to the City Council on each of the various funds of the City as follows:

General Fund	\$3,152,551
Enterprise Fund	\$3,914,881
Solid Waste Fund	482,000
Grant Fund	746,400
Hotel-Motel Fund	114,000
DDA Fund	<u>194,123</u>
Total All Funds	\$8,603,955

And Whereas the Mayor and Council have reviewed each of those budgets, and

Whereas, each of those budgets list proposed expenditures for fiscal year 2008, and

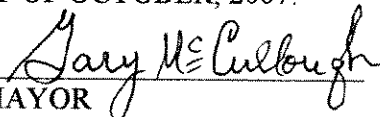
Whereas, each of those budgets is a balanced budget, so that anticipated revenues for each fund equal proposed expenditures,

Now therefore be it resolved that this budget shall be the City of Dahlonega's budget for the fiscal year 2008; and


Be it further resolved that this budget, be and is hereby approved and the several items of revenues shows for each fund in the amounts anticipated are adopted and that the several amounts shown in the budget for each fund as proposed expenditures are hereby appropriated to the departments named in each fund; and

Be it further resolved that the expenditures shall not exceed the appropriation authorized by this budget or amendments thereto provided; however, that expenditures for fiscal year shall not exceed actual funding available.

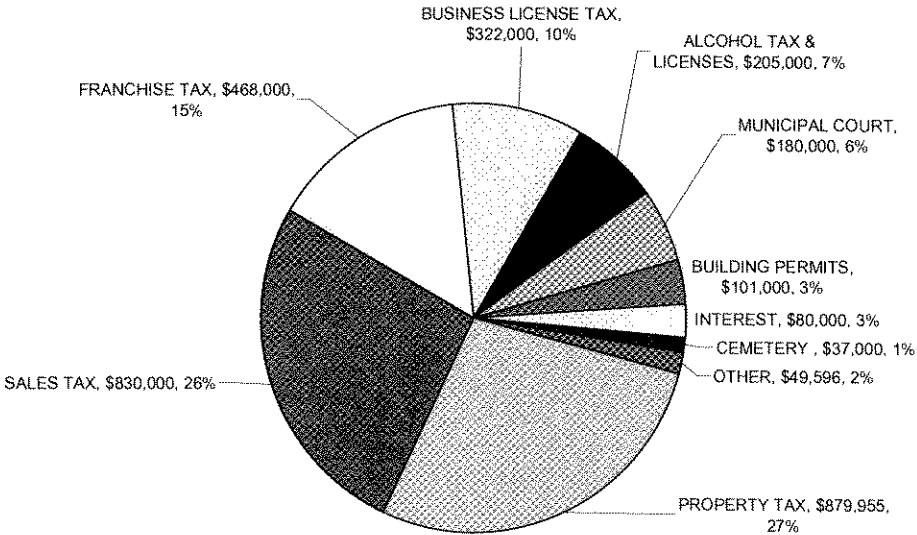
APPROVED THIS FIRST DAY OF OCTOBER, 2007.

  
MAYOR

Attest:

  
City Clerk

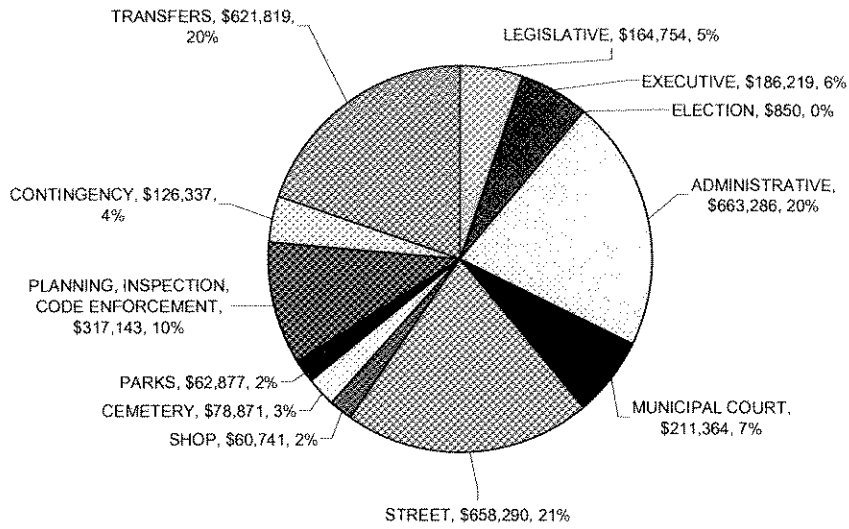
**FY 2008 GENERAL FUND REVENUES**  
**(By Source of Funding)**  
**Total Revenues \$3,152,551**



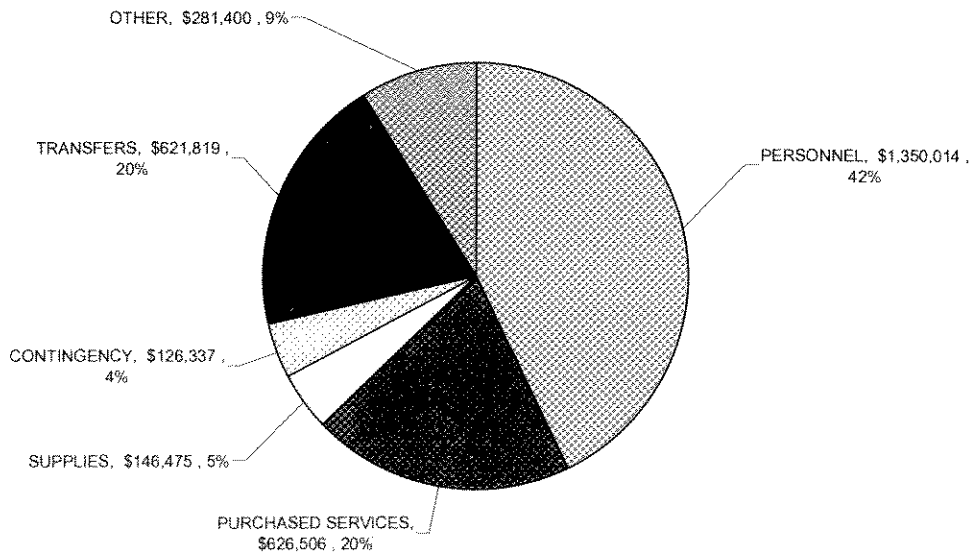
## GENERAL FUND REVENUES

ACCOUNT	TITLE OF ACCOUNT	06 ACTUAL	07 BUDGET	07 ACTUAL	08 BUDGET
1301.00	PROPERTY TAX - REAL PROPERTY	\$572,192	\$773,500	\$783,500	\$808,005
1302.00	PROPERTY TAX - PUBLIC UTILITY	\$18,558	\$19,115	\$23,835	\$24,500
1303.00	PROPERTY TAX - MOTOR VEHICLE	\$15,770	\$19,640	\$17,000	\$20,000
1304.00	PROPERTY TAX - MOBILE HOME	\$1,406	\$1,800	\$1,400	\$1,450
1305.00	PROPERTY TAX-REAL ESTATE	\$16,951	\$15,000	\$22,000	\$23,000
1306.00	PROPERTY TAX - FIFA, PEN, INT.	\$2,587	\$2,000	\$3,500	\$3,000
1308.00	FRANCHISE TAX - ELECTRIC	\$345,720	\$345,000	\$372,140	\$385,000
1309.00	FRANCHISE TAX - GAS	\$40,424	\$32,000	\$31,218	\$32,000
1310.00	FRANCHISE TAX - CABLE TV	\$25,893	\$25,000	\$25,823	\$26,000
1311.00	FRANCHISE TAX - TELEPHONE	\$25,163	\$25,000	\$24,946	\$25,000
1315.00	SALES TAX - LOCAL OPTION	\$853,279	\$800,000	\$850,000	\$830,000
1320.00	SEL. SALES-BEER/WINE TAX	\$133,181	\$130,000	\$131,000	\$130,000
1321.00	SEL. SALES-DISTILLED SPIRITS TAX	\$6,952	\$8,000	\$13,200	\$14,000
1325.00	BUSINESS TAX - OCCUPATIONAL	\$81,731	\$80,000	\$84,000	\$95,000
1326.00	BUSINESS TAX - INSURANCE PRE.	\$182,204	\$179,000	\$190,631	\$195,000
1327.00	BUSINESS TAX - FINANCIAL INST.	\$30,482	\$30,000	\$30,361	\$31,000
1330.00	LICENSES - BEER	\$20,140	\$19,000	\$20,763	\$23,000
1331.00	LICENSES - WINE	\$21,233	\$18,000	\$20,063	\$23,000
1332.00	LICENSES-DISTILLED SPIRITS	\$20,997	\$18,000	\$14,988	\$15,000
1340.00	BUILDING PERMITS	\$61,360	\$99,000	\$86,000	\$99,000
1345.00	BUSINESS LICENSE PENALTY	\$1,236	\$750	\$1,314	\$1,000
1350.00	FED. GOVT. PAYMENT IN LIEU/TAXES	\$18,336	\$17,600	\$12,000	\$11,000
1360.00	ZONING & SUBDIVISION FEES	\$1,200	\$1,000	\$950	\$2,000
1362.00	SALES OF MAPS, ZONING BOOKS	\$40	\$100	\$40	\$100
1363.00	DUPLICATING FEES	\$377	\$100	\$250	\$200
1365.00	ELECTION QUALIFYING FEES	\$324	\$300	\$540	\$0
1370.00	CEMETERY LOT SALES	\$70,450	\$17,000	\$27,000	\$20,000
1371.00	CEMETERY, MISCELLANEOUS (O/C)	\$24,241	\$18,000	\$16,000	\$17,000
1375.00	FINES - MUNICIPAL COURT	\$151,238	\$135,000	\$190,000	\$180,000
1380.00	INTEREST INCOME	\$123,885	\$80,000	\$110,000	\$80,000
1383.00	SALES OF FIXED ASSETS	\$8,116	\$5,000	\$0	\$0
1392.00	DONATIONS-BETTER HOMETOWN	\$1,069	\$500	\$200	\$100
1395.00	PROPERTY LEASE	\$0	\$0	\$10,575	\$38,196
1399.00	PAYMENTS - FROM OTHER GOVTS.	\$0	\$0	\$0	\$0
<b>TOTAL GENERAL FUND REVENUES</b>		<b>\$2,876,735</b>	<b>\$2,914,405</b>	<b>\$3,115,237</b>	<b>\$3,152,551</b>

**FY 2008 GENERAL FUND EXPENDITURES  
(By Department)  
Total Expenditures \$3,152,551**



**FY 2008 GENERAL FUND EXPENDITURES  
(By Type of Expense)  
Total Expenditures \$3,152,551**



**GENERAL FUND EXPENDITURES  
LEGISLATIVE DEPARTMENT**

ACCOUNT	TITLE OF ACCOUNT	06 ACTUAL	07 BUDGET	07 ACTUAL	08 BUDGET
1533.01	PER. SERVICES - SOCIAL SECURITY	\$5,592	\$5,783	\$5,783	\$6,491
1535.01	PER. SERVICES - GROUP INSURANCE	\$10,900	\$12,650	\$12,000	\$13,200
1536.01	PER. SERVICES - RETIREMENT	\$18,504	\$19,000	\$19,000	\$20,000
1538.01	PER. SERVICES - WORKERS COMP.	\$493	\$555	\$277	\$305
1545.01	PER. SERVICES - SALARIES & WAGES	\$74,003	\$75,600	\$75,600	\$84,853
1551.01	PUR. SERVICES - INSURANCE	\$10,012	\$11,013	\$10,805	\$10,805
1552.01	PUR. SERVICES - COMMUNICATION	\$153	\$300	\$150	\$300
1555.01	PUR. SERVICES - TRAVEL	\$8,968	\$18,000	\$16,777	\$18,000
1556.01	PUR. SERVICES-DUES & FEES	\$590	\$600	\$300	\$300
1557.01	PUR.SERVICES-EDUCATION/TRAIN	\$7,120	\$10,000	\$9,020	\$10,000
1560.01	SUPPLIES - GENERAL	\$300	\$1,200	\$400	\$500
1570.01	EQUIPMENT	\$0	\$3,000	\$0	\$0
1573.01	COMPUTERS	\$0	\$0	\$0	\$0
<b>TOTAL LEGISLATIVE DEPT. EXPENSES</b>		<b>\$136,635</b>	<b>\$157,701</b>	<b>\$150,112</b>	<b>\$164,754</b>

**EXECUTIVE DEPARTMENT**

ACCOUNT	TITLE OF ACCOUNT	06 ACTUAL	07 BUDGET	07 ACTUAL	08 BUDGET
1533.02	PER. SERVICES - SOCIAL SECURITY	\$6,941	\$7,156	\$7,191	\$7,995
1535.02	PER. SERVICES - GROUP INSURANCE	\$13,589	\$13,860	\$12,000	\$13,200
1536.02	PER. SERVICES - RETIREMENT	\$20,656	\$21,400	\$21,400	\$23,100
1538.02	PER. SERVICES - WORKERS COMP.	\$579	\$724	\$374	\$411
1545.02	PER. SERVICES - SALARIES & WAGES	\$96,068	\$93,537	\$94,000	\$104,513
1547.02	PUR. SERVICES - PROFESSIONAL	\$6,400	\$7,000	\$4,000	\$5,000
1551.02	PUR. SERVICES - INSURANCE	\$10,985	\$12,084	\$12,000	\$12,000
1552.02	PUR. SERVICES - COMMUNICATIONS	\$1,383	\$1,200	\$2,400	\$2,000
1555.02	PUR. SERVICES - TRAVEL	\$11,321	\$14,500	\$11,926	\$11,500
1556.02	PUR. SERVICES - DUES & FEES	\$992	\$1,200	\$1,952	\$2,000
1557.02	PUR. SERVICES - EDUCATION/TRAIN.	\$5,455	\$5,500	\$4,006	\$4,000
1560.02	PUR. SERVICES-SUPPLIES	\$80	\$1,000	\$570	\$500
1570.02	EQUIPMENT	\$0	\$3,000	\$0	\$0
1573.02	COMPUTERS	\$0	\$0	\$2,603	\$0
<b>TOTAL EXECUTIVE DEPT. EXPENSES</b>		<b>\$174,449</b>	<b>\$182,161</b>	<b>\$174,422</b>	<b>\$186,219</b>



**GENERAL FUND EXPENDITURES  
ELECTION DEPARTMENT**

ACCOUNT	TITLE OF ACCOUNT	06 ACTUAL	07 BUDGET	07 ACTUAL	08 BUDGET
1547.03	PUR. SERVICES - PROFESSIONAL	\$1,689	\$600	\$0	\$600
1554.03	PUR. SERVICES - PRINTING	\$352	\$400	\$400	\$0
1560.03	PUR. SERVICES-SUPPLIES	\$120	\$250	\$0	\$250
<b>TOTAL ELECTION DEPT. EXPENSES</b>		<b>\$2,161</b>	<b>\$1,250</b>	<b>\$400</b>	<b>\$850</b>

**ADMINISTRATIVE DEPARTMENT**

ACCOUNT	TITLE OF ACCOUNT	06 ACTUAL	07 BUDGET	07 ACTUAL	08 BUDGET
1533.04	PER. SERVICES - SOCIAL SECURITY	\$6,846	\$10,710	\$10,710	\$11,246
1535.04	PER. SERVICES - GROUP INSURANCE	\$23,058	\$30,470	\$30,000	\$33,000
1536.04	PER. SERVICES - RETIREMENT	\$14,967	\$15,700	\$15,700	\$18,200
1537.04	PER. SERVICES - UNEMPLOYMENT	\$98	\$100	\$104	\$110
1538.04	PER. SERVICES - WORKER COMP.	\$1,008	\$1,134	\$573	\$630
1545.04	PER. SERVICES - SALARIES & WAGES	\$98,668	\$140,000	\$140,000	\$147,000
1546.04	PER. SERVICES - OVERTIME	\$0	\$0	\$0	\$0
1547.04	PUR. SERVICES - PROFESSIONAL	\$134,066	\$100,000	\$190,000	\$259,000
1549.04	PUR. SERVICES - REPAIRS	\$5,508	\$6,000	\$7,578	\$6,000
1550.04	PUR. SERVICES - RENTALS	\$3,971	\$4,500	\$5,947	\$6,000
1551.04	PUR. SERVICES - INSURANCE	\$9,505	\$9,356	\$10,951	\$11,000
1552.04	PUR. SERVICES - COMMUNICATIONS	\$14,055	\$17,500	\$21,043	\$22,000
1553.04	PUR. SERVICES - ADVERTISING	\$8,201	\$7,000	\$4,000	\$5,000
1554.04	PUR. SERVICES - PRINTING	\$1,722	\$2,000	\$2,600	\$2,600
1555.04	PUR. SERVICES - TRAVEL	\$1,294	\$2,000	\$1,500	\$1,500
1556.04	PUR. SERVICES - DUES & FEES	\$7,181	\$9,000	\$8,661	\$9,500
1557.04	PUR. SERVICES - EDUCATION/TRAIN.	\$545	\$2,000	\$1,626	\$2,000
1559.04	SUPPLIES-SMALL EQUIPMENT	\$0	\$2,000	\$4,090	\$5,000
1560.04	SUPPLIES-OPERATING	\$17,560	\$17,500	\$26,210	\$26,000
1561.04	SUPPLIES - WATER/SEWER	\$1,867	\$2,500	\$2,480	\$2,500
1562.04	SUPPLIES - NATURAL GAS	\$3,975	\$5,000	\$2,831	\$3,500
1563.04	SUPPLIES - ELECTRICITY	\$9,931	\$10,000	\$11,364	\$11,000
1564.04	SUPPLIES - GASOLINE	\$827	\$750	\$1,213	\$1,300
1565.04	BETTER HOMETOWN	\$47,026	\$59,000	\$50,776	\$55,000
1566.04	MEADERS AWARD	\$0	\$0	\$0	\$0
1570.04	EQUIPMENT	\$0	\$0	\$3,458	\$7,500
1571.04	BUILDING IMPROVEMENTS	\$129,643	\$0	\$0	\$0
1572.08	CAPITAL LEASE-EQUIPMENT	\$0	\$0	\$0	\$14,000
1573.04	COMPUTERS	\$2,154	\$2,000	\$7,648	\$2,000
1576.04	INTEREST EXPENSE	\$953	\$0	\$5,360	\$700
<b>TOTAL ADMINISTRATIVE DEPARTMENT EXPENSES</b>		<b>\$544,629</b>	<b>\$456,220</b>	<b>\$566,423</b>	<b>\$663,286</b>

**GENERAL FUND EXPENDITURES  
MUNICIPAL COURT DEPARTMENT**

ACCOUNT	TITLE OF ACCOUNT	06 ACTUAL	07 BUDGET	07 ACTUAL	08 BUDGET
1533.05	PER. SERVICES - SOCIAL SECURITY	\$3,351	\$3,533	\$3,436	\$3,608
1535.05	PER. SERVICES - GROUP INSURANCE	\$8,730	\$9,900	\$9,000	\$9,900
1536.05	PER. SERVICES - RETIREMENT	\$1,665	\$2,159	\$2,159	\$2,990
1538.05	PER. SERVICES - WORKERS COMP.	\$365	\$411	\$317	\$349
1545.05	PER. SERVICES - SALARIES & WAGES	\$43,478	\$45,683	\$44,818	\$47,059
1546.05	PER. SERVICES - OVERTIME	\$712	\$500	\$100	\$100
1547.05	PUR. SERVICES - PROFESSIONAL	\$60,945	\$60,000	\$76,000	\$76,000
1551.05	PUR. SERVICES - INSURANCE	\$1,142	\$1,256	\$1,223	\$1,223
1552.05	PUR. SERVICES - COMMUNICATIONS	\$600	\$600	\$1,178	\$1,200
1555.05	PUR. SERVICES-TRAVEL	\$0	\$0	\$252	\$300
1556.05	PUR. SERVICES-DUES & FEES	\$0	\$0	\$35	\$35
1557.05	EDUCATION - TRAINING	\$1,083	\$2,000	\$1,000	\$1,000
1559.05	SUPPLIES-SMALL EQUIPMENT	\$102	\$500	\$0	\$500
1560.05	SUPPLIES - GENERAL	\$226	\$500	\$908	\$900
1561.05	PAYMENTS TO OTHERS	\$23,136	\$20,000	\$17,000	\$20,000
1562.05	PAYMENTS TO OTHER GOVTS.	\$25,826	\$27,000	\$38,800	\$45,000
1573.05	COMPUTERS	\$0	\$0	\$0	\$1,200
<b>TOTAL MUNICIPAL CT. DEPT. EXPENSES</b>		<b>\$171,361</b>	<b>\$174,042</b>	<b>\$196,226</b>	<b>\$211,364</b>

**STREET DEPARTMENT**

ACCOUNT	TITLE OF ACCOUNT	06 ACTUAL	07 BUDGET	07 ACTUAL	08 BUDGET
1533.08	PER. SERVICES - SOCIAL SECURITY	\$14,061	\$18,019	\$18,594	\$22,013
1535.08	PER. SERVICES - GROUP INSURANCE	\$58,290	\$68,090	\$68,090	\$88,099
1536.08	PER. SERVICES - RETIREMENT	\$16,500	\$21,735	\$21,735	\$26,000
1538.08	PER. SERVICES - WORKERS COMP.	\$12,800	\$14,400	\$13,547	\$14,902
1545.08	PER. SERVICES - SALARIES & WAGES	\$186,294	\$227,540	\$239,161	\$283,756
1546.08	PER. SERVICES - OVERTIME	\$4,089	\$8,000	\$3,893	\$4,000
1547.08	PUR. SERVICES - PROFESSIONAL	\$2,261	\$1,500	\$500	\$2,000
1549.08	PUR. SERVICES - REPAIRS	\$16,662	\$17,000	\$14,000	\$13,000
1550.08	PUR. SERVICES - RENTALS	\$0	\$500	\$0	\$500
1551.08	PUR. SERVICES - INSURANCE	\$10,461	\$11,507	\$11,270	\$11,270
1552.08	PUR. SERVICES - COMMUNICATIONS	\$2,095	\$2,000	\$4,438	\$3,500
1557.08	PUR. SERVICES-EDUC/TRAINING	\$375	\$700	\$500	\$500
1559.08	SUPPLIES-SMALL EQUIPMENT	\$4,697	\$4,000	\$1,500	\$1,500
1560.08	SUPPLIES - GENERAL	\$14,744	\$16,000	\$12,600	\$15,000
1563.08	SUPPLIES - ELECTRICITY	\$30,608	\$32,000	\$29,200	\$30,000
1564.08	SUPPLIES - GASOLINE	\$13,750	\$13,500	\$13,000	\$13,000
1568.08	SIDEWALKS	\$0	\$55,000	\$5,000	\$20,000
1569.08	STREETS-REPAVING	\$48,411	\$60,686	\$10,000	\$40,000
1570.08	EQUIPMENT	\$3,910	\$20,000	\$0	\$6,750
1571.08	CAPITAL LEASE-EQUIPMENT	\$0	\$18,123	\$12,988	\$36,000
1572.08	DRAINAGE-CURBS/GUTTERS	\$0	\$10,000	\$23,000	\$15,000
1573.08	TRAFFIC LIGHTS & POLES	\$55,165	\$15,000	\$0	\$0
1574.08	STREET LIGHTS	\$0	\$1,000	\$0	\$0
1575.08	OPERATING LEASES-PARKING LOTS	\$9,000	\$9,000	\$9,000	\$9,000
1576.08	INTEREST-CAPITAL LEASES	\$0	\$252	\$200	\$2,500
<b>TOTAL STREET DEPT. EXPENSES</b>		<b>\$504,173</b>	<b>\$645,552</b>	<b>\$512,216</b>	<b>\$658,290</b>

**GENERAL FUND EXPENDITURES  
SHOP DEPARTMENT**

ACCOUNT	TITLE OF ACCOUNT	06 ACTUAL	07 BUDGET	07 ACTUAL	08 BUDGET
1533.09	PER. SERVICES-SOCIAL SECURITY	\$2,459	\$2,606	\$2,533	\$2,107
1535.09	PER. SERVICES-GROUP INSURANCE	\$11,400	\$12,480	\$12,000	\$13,200
1536.09	PER. SERVICES-RETIREMENT	\$3,238	\$4,048	\$4,048	\$4,131
1538.09	PER. SERVICES-WORKERS COMP.	\$859	\$1,074	\$820	\$902
1545.09	PER. SERVICES-SALARIES & WAGES	\$35,314	\$33,366	\$32,637	\$27,040
1546.09	PER. SERVICES-OVERTIME	\$535	\$750	\$480	\$500
1549.09	PUR. SERVICES - REPAIRS	\$394	\$2,000	\$1,660	\$1,500
1551.09	PUR. SERVICES - INSURANCE	\$998	\$1,098	\$1,041	\$1,041
1552.09	PUR. SERVICES - COMMUNICATIONS	\$466	\$500	\$518	\$520
1559.09	SUPPLIES-SMALL EQUIPMENT	\$392	\$1,000	\$646	\$800
1560.09	SUPPLIES - GENERAL	\$1,866	\$1,500	\$1,963	\$2,000
1561.09	SUPPLIES - WATER/SEWER	\$2,344	\$2,500	\$4,027	\$2,500
1562.09	SUPPLIES - NATURAL GAS	\$1,245	\$1,700	\$1,405	\$1,500
1563.09	SUPPLIES - ELECTRICITY	\$3,246	\$3,300	\$2,750	\$3,000
<b>TOTAL SHOP DEPT. EXPENSES</b>		<b>\$64,756</b>	<b>\$67,922</b>	<b>\$66,528</b>	<b>\$60,741</b>

**CEMETERY DEPARTMENT**

ACCOUNT	TITLE OF ACCOUNT	06 ACTUAL	07 BUDGET	07 ACTUAL	08 BUDGET
1533.10	PER. SERVICES - SOCIAL SECURITY	\$2,135	\$2,367	\$2,364	\$2,907
1535.10	PER. SERVICES - GROUP INSURANCE	\$11,600	\$13,200	\$12,000	\$13,200
1536.10	PER. SERVICES - RETIREMENT	\$3,218	\$4,048	\$4,000	\$4,600
1538.10	PER. SERVICES - WORKERS COMP.	\$854	\$961	\$2,031	\$2,234
1545.10	PER. SERVICES - SALARIES & WAGES	\$27,804	\$28,105	\$28,105	\$35,000
1546.10	PER. SERVICES - OVERTIME	\$2,804	\$2,300	\$2,800	\$3,000
1549.10	PUR. SERVICES - REPAIRS	\$2,411	\$6,000	\$2,978	\$4,000
1551.10	PUR. SERVICES - INSURANCE	\$948	\$1,043	\$930	\$930
1559.10	SUPPLIES-SMALL EQUIPMENT	\$265	\$500	\$500	\$500
1560.10	SUPPLIES - GENERAL	\$1,007	\$1,200	\$1,386	\$1,500
1561.10	SUPPLIES - WATER & SEWER	\$438	\$500	\$420	\$400
1563.10	SUPPLIES - ELECTRICITY	\$298	\$400	\$343	\$350
1564.10	SUPPLIES - GASOLINE	\$3,415	\$2,500	\$3,278	\$3,500
1570.10	EQUIPMENT	\$0	\$0	\$0	\$6,750
<b>TOTAL CEMETERY DEPT. EXPENSES</b>		<b>\$57,197</b>	<b>\$63,124</b>	<b>\$61,135</b>	<b>\$78,871</b>

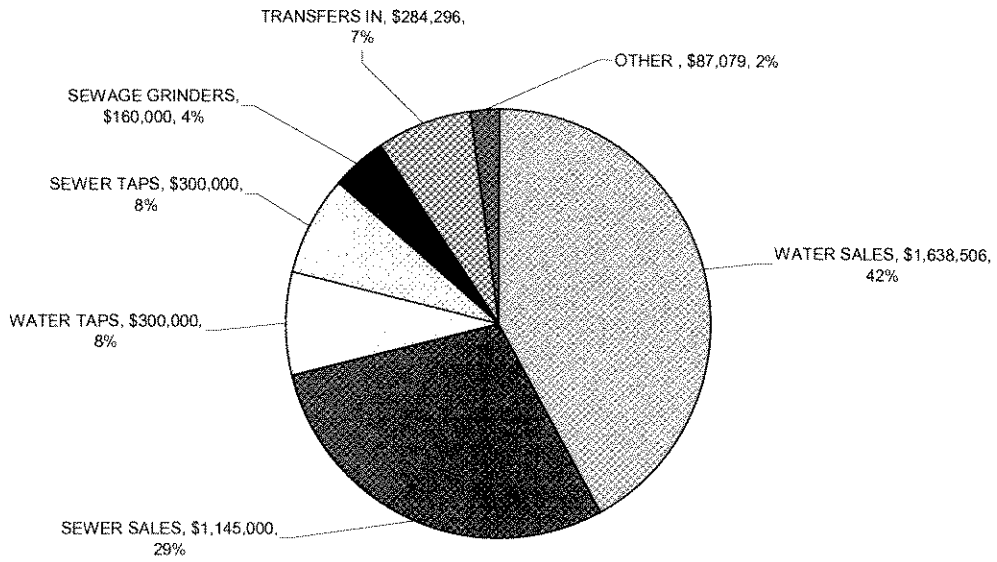
**GENERAL FUND EXPENDITURES  
PARKS DEPARTMENT**

ACCOUNT	TITLE OF ACCOUNT	06 ACTUAL	07 BUDGET	07 ACTUAL	08 BUDGET
1533.11	PER. SERVICES - SOCIAL SECURITY	\$2,353	\$2,736	\$2,611	\$2,742
1535.11	PER. SERVICES - GROUP INSURANCE	\$8,340	\$9,900	\$8,475	\$9,322
1536.11	PER. SERVICES - RETIREMENT	\$3,544	\$4,048	\$4,000	\$4,600
1538.11	PER. SERVICES - WORKERS COMP.	\$734	\$920	\$698	\$768
1545.11	PER. SERVICES - SALARIES & WAGES	\$32,976	\$35,759	\$34,132	\$35,838
1546.11	PER. SERVICES - OVERTIME	\$0	\$0	\$0	\$0
1547.11	PUR. SERVICES - PROFESSIONAL	\$0	\$200	\$8,500	\$0
1550.11	PUR. SERVICES-RENTALS	\$0	\$0	\$1,108	\$1,500
1549.11	PUR. SERVICES - REPAIRS	\$0	\$1,500	\$3,887	\$1,000
1551.11	PUR. SERVICES-INSURANCE	\$1,149	\$1,264	\$1,232	\$1,232
1559.11	SUPPLIES-SMALL EQUIPMENT	\$0	\$500	\$550	\$500
1560.11	SUPPLIES - GENERAL	\$1,488	\$1,500	\$1,961	\$2,000
1561.11	SUPPLIES-WATER & SEWER	\$100	\$250	\$278	\$275
1562.11	EQUIPMENT	\$0	\$8,000	\$0	\$2,000
1563.11	SUPPLIES-ELECTRICITY	\$706	\$700	\$1,090	\$1,100
<b>TOTAL PARKS DEPT. EXPENSES</b>		<b>\$51,390</b>	<b>\$67,277</b>	<b>\$68,522</b>	<b>\$62,877</b>

**INSPECTION, PLANNING & ENFORCEMENT DEPARTMENT**

ACCOUNT	TITLE OF ACCOUNT	06 ACTUAL	07 BUDGET	07 ACTUAL	08 BUDGET
1533.12	PER. SERVICES - SOCIAL SECURITY	\$9,277	\$10,009	\$10,308	\$10,814
1535.12	PER. SERVICES - GROUP INSURANCE	\$25,010	\$29,700	\$29,700	\$32,670
1536.12	PER. SERVICES - RETIREMENT	\$8,296	\$10,580	\$10,580	\$12,167
1538.12	PER. SERVICES - WORKERS COMP.	\$2,808	\$3,159	\$3,529	\$3,881
1545.12	PER. SERVICES - SALARIES & WAGES	\$121,414	\$127,957	\$129,868	\$136,361
1546.12	PER. SERVICES - OVERTIME	\$2,600	\$2,886	\$4,879	\$5,000
1547.12	PUR. SERVICES - PROFESSIONAL	\$17,513	\$67,000	\$23,032	\$60,000
1548.12	PUR. SERVICES-ALCO. INVESTIGATION	\$6,287	\$17,000	\$17,000	\$17,000
1549.12	PUR. SERVICES - REPAIRS	\$2,500	\$2,500	\$1,000	\$1,000
1551.12	PUR. SERVICES - INSURANCE	\$5,524	\$6,076	\$5,650	\$5,650
1552.12	PUR. SERVICES - COMMUNICATIONS	\$1,821	\$1,700	\$4,235	\$4,300
1555.12	PUR. SERVICES - TRAVEL	\$2,002	\$2,500	\$1,700	\$2,500
1556.12	PUR. SERVICES - DUES & FEES	\$245	\$500	\$354	\$400
1557.12	PUR. SERVICES - EDUCATION/TRAIN.	\$1,691	\$2,000	\$1,625	\$2,500
1559.12	SUPPLIES-SMALL EQUIPMENT	\$3,325	\$2,000	\$3,754	\$1,500
1560.12	SUPPLIES - GENERAL	\$1,525	\$3,000	\$4,566	\$3,000
1562.12	EQUIPMENT	\$45,241	\$11,000	\$8,000	\$15,000
1564.12	SUPPLIES - GASOLINE	\$2,878	\$2,800	\$3,229	\$3,400
1573.12	COMPUTERS	\$0	\$0	\$0	\$0
<b>TOTAL INSPECTION DEPT. EXPENSES</b>		<b>\$259,957</b>	<b>\$302,367</b>	<b>\$263,009</b>	<b>\$317,143</b>
<b>TOTALS GENERAL FUND</b>		<b>\$1,966,708</b>	<b>\$2,117,616</b>	<b>\$2,058,993</b>	<b>\$2,404,395</b>
CONTINGENCY -GENERAL FUND		\$452,159	\$269,880	\$716,552	\$126,337
TRANSFER TO DOWNTOWN DEVELOPMENT AUT		\$69,416	\$118,619	\$119,718	\$194,123
TRANSFER TO GRANT FUND		\$139,772	\$208,400	\$6,000	\$143,400
TRANSFER TO RESERVOIR FUND		\$248,680	\$199,890	\$213,974	\$284,296
<b>GRAND TOTAL GENERAL FUND EXPENDITURES</b>		<b>\$2,876,735</b>	<b>\$2,914,405</b>	<b>\$3,115,237</b>	<b>\$3,152,551</b>

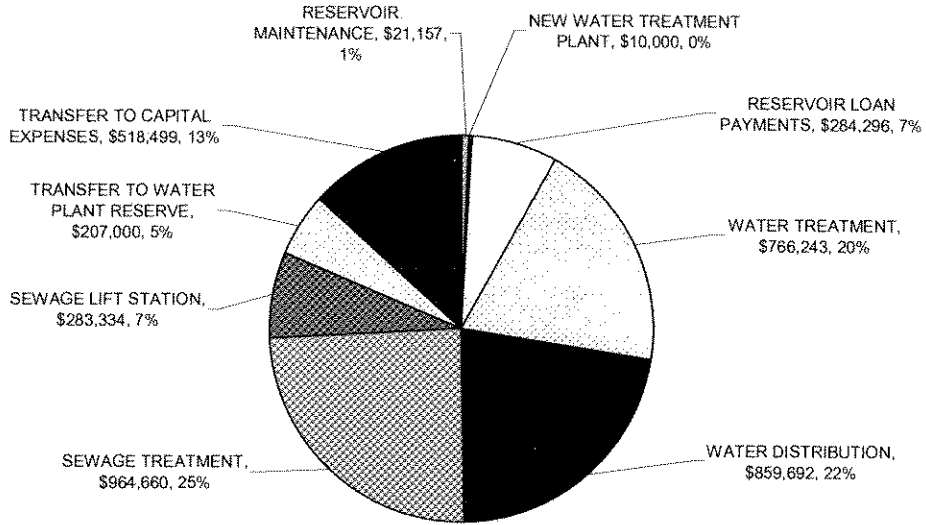
**FY 0008 WATER & SEWER FUND REVENUES**  
**(By Source of Funding)**  
**Total Revenues \$3,914,881**



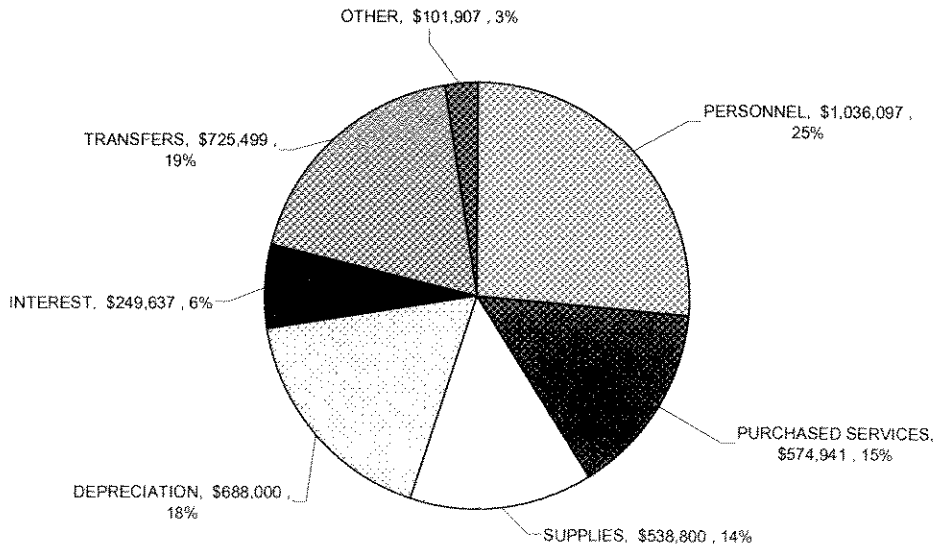
**ENTERPRISE FUND REVENUES  
WATER & SEWAGE FUND REVENUE**

ACCOUNT	TITLE OF ACCOUNT	06 ACTUAL	07 BUDGET	07 ACTUAL	08 BUDGET
2329.00	MISCELLANEOUS	\$104,808	\$0	\$0	\$0
2372.00	WATER REVENUE	\$1,321,650	\$1,599,000	\$1,520,738	\$1,638,506
2373.00	WATER TAPS	\$159,324	\$160,000	\$213,678	\$300,000
2374.00	PENALTIES	\$44,013	\$46,000	\$41,113	\$45,000
2375.00	INDUSTRIAL PRE-TREATMENT	\$0	\$0	\$0	\$0
2376.00	SEWAGE GRINDER	\$105,483	\$106,700	\$129,737	\$160,000
2377.00	SEWERAGE REVENUE	\$951,442	\$1,081,000	\$1,049,564	\$1,145,000
2378.00	SEWER TAPS	\$173,885	\$420,000	\$328,780	\$300,000
2379.00	BAD CHECK FEES	\$1,175	\$1,100	\$900	\$1,000
2380.00	INTEREST INCOME	\$35,642	\$20,000	\$41,400	\$30,000
2381.00	INTEREST INCOME, SINKING FUND	\$6,116	\$1,000	\$2,900	\$0
2382.00	INTEREST INCOME, RESERVOIR	\$9,683	\$0	\$0	\$0
2383.00	SALES OF FIXED ASSETS	\$3,399	\$0	\$1,850	\$0
2385.00	TRANSFERS/RESERVOIR DEBT	\$248,680	\$215,647	\$213,974	\$284,296
2394.00	PAYMENTS FROM OTHER GOV.	\$0	\$13,000	\$3,188	\$10,579
2395.00	CONTRIBUTIONS-PRIVATE SOURCE	\$0	\$0	\$9,466	\$0
2399.00	CREDIT CARD FEES	\$0	\$0	\$288	\$500
<b>TOTAL ENTERPRISE REVENUES</b>		<b>\$3,165,300</b>	<b>\$3,663,447</b>	<b>\$3,557,576</b>	<b>\$3,914,881</b>

**FY 2008 WATER & SEWER FUND EXPENDITURES  
(By Department)  
Total Expenditures \$3,914,881**



**FY 2008 WATER & SEWER FUND EXPENDITURES  
(By Type of Expense)  
Total Expenditures \$3,914,881**



**ENTERPRISE FUND EXPENSES  
RESERVOIR MAINTENANCE**

ACCOUNT	TITLE OF ACCOUNT	06 ACTUAL	07 BUDGET	07 ACTUAL	08 BUDGET
2547.32	PUR. SERVICES-PROFESSIONAL		\$15,000	\$15,000	\$15,000
2549.32	PUR. SERVICES-REPAIRS	\$0	\$5,000	\$0	\$5,000
2551.32	INSURANCE	\$0	\$2,500	\$657	\$657
2552.32	PUR. SERVICES-COMMUNICATIONS	\$0	\$500	\$0	\$0
2560.32	PUR. SERVICES-SUPPLIES	\$0	\$2,500	\$200	\$500
2563.32	PUR. SERVICES-ELECTRICITY	\$0	\$500	\$0	\$0
	<b>TOTAL EXPENSES RESERVOIR MAINT</b>	<b>\$0</b>	<b>\$26,000</b>	<b>\$15,857</b>	<b>\$21,157</b>

**ENTERPRISE FUND EXPENSES  
NEW WATER TREATMENT PLANT**

ACCOUNT	TITLE OF ACCOUNT	06 ACTUAL	07 BUDGET	07 ACTUAL	08 BUDGET
2552.33	PUR. SERVICES-COMMUNICATIONS	\$0	\$500	\$0	\$0
2563.33	PUR. SERVICES-ELECTRICITY	\$0	\$1,000	\$0	\$0
2575.33	INTEREST EXPENSE	\$0	\$36,000	\$17,000	\$10,000
	<b>TOTAL EXPENSE-NEW WATER T.P.</b>	<b>\$0</b>	<b>\$37,500</b>	<b>\$17,000</b>	<b>\$10,000</b>

**ENTERPRISE FUND EXPENSES  
RESERVOIR**

ACCOUNT	TITLE OF ACCOUNT	06 ACTUAL	07 BUDGET	07 ACTUAL	08 BUDGET
2575.34	RESERVOIR LOAN PAYMENTS	\$248,680	\$199,890	\$213,974	\$284,296
	<b>TOTAL EXPENSES-RESERVOIR</b>	<b>\$248,680</b>	<b>\$199,890</b>	<b>\$213,974</b>	<b>\$284,296</b>



**ENTERPRISE FUND EXPENSES  
WATER TREATMENT DEPARTMENT EXPENSES**

<b>ACCOUNT</b>	<b>TITLE OF ACCOUNT</b>	<b>06 ACTUAL</b>	<b>07 BUDGET</b>	<b>07 ACTUAL</b>	<b>08 BUDGET</b>
2533.35	PER. SERVICES - SOCIAL SECURITY	\$15,633	\$16,746	\$16,898	\$19,004
2535.35	PER. SERVICES - GROUP INSURANCE	\$51,285	\$59,730	\$58,000	\$63,800
2536.35	PER. SERVICES - RETIREMENT	\$15,637	\$18,627	\$19,000	\$23,000
2538.35	PER. SERVICES - WORKERS COMP.	\$4,623	\$5,200	\$5,992	\$6,591
2545.35	PER. SERVICES - SALARIES & WAGES	\$206,570	\$211,490	\$212,202	\$238,412
2546.35	PER. SERVICES - OVERTIME	\$6,851	\$7,000	\$8,687	\$10,000
2547.35	PUR. SERVICES - PROFESSIONAL	\$10,040	\$10,000	\$10,000	\$10,000
2549.35	PUR. SERVICES - REPAIRS	\$80,853	\$75,000	\$75,000	\$75,000
2551.35	PUR. SERVICES - INSURANCE	\$8,530	\$9,383	\$9,210	\$9,210
2552.35	PUR. SERVICES - COMMUNICATIONS	\$6,164	\$6,000	\$5,666	\$6,000
2553.35	PUR. SERVICES - ADVERTISING	\$1,146	\$1,500	\$866	\$1,000
2555.35	PUR. SERVICES - TRAVEL	\$1,196	\$2,500	\$1,014	\$2,500
2556.35	PUR. SERVICES - DUES & FEES	\$853	\$1,200	\$1,200	\$1,200
2557.35	PUR. SERVICES - EDUCATION & TRAIN.	\$920	\$1,200	\$1,200	\$1,200
2559.35	SUPPLIES-SMALL EQUIP/MATERIALS	\$5,564	\$3,000	\$1,800	\$3,000
2560.35	SUPPLIES - GENERAL	\$35,871	\$47,000	\$50,000	\$54,000
2562.35	SUPPLIES-PROPANE GAS	\$736	\$800	\$0	\$500
2563.35	SUPPLIES - ELECTRICITY	\$84,765	\$85,000	\$93,220	\$95,000
2564.35	SUPPLIES - GASOLINE	\$2,979	\$3,500	\$2,820	\$3,500
2574.35	DEPRECIATION	\$112,965	\$115,000	\$130,788	\$130,000
2575.35	INTEREST EXPENSE-BONDS	\$8,596	\$6,382	\$4,800	\$374
2576.35	INTEREST EXPENSE-OTHER	\$15,832	\$14,418	\$14,418	\$12,952
2577.35	BOND AGENT FEE	\$1,192	\$1,500	\$1,500	\$0
2580.35	RESERVOIR MANAGEMENT	\$22,607	\$0	\$0	\$0
<b>TOTAL WATER TREATMENT DEPT. EXPENSES</b>		<b>\$701,408</b>	<b>\$702,176</b>	<b>\$724,281</b>	<b>\$766,243</b>

**ENTERPRISE FUND EXPENSES  
WATER DISTRIBUTION DEPARTMENT EXPENSES**

<b>ACCOUNT</b>	<b>TITLE OF ACCOUNT</b>	<b>06 ACTUAL</b>	<b>07 BUDGET</b>	<b>07 ACTUAL</b>	<b>08 BUDGET</b>
2533.36	PER. SERVICES - SOCIAL SECURITY	\$14,263	\$15,643	\$15,363	\$16,581
2535.36	PER. SERVICES - GROUP INSURANCE	\$62,828	\$75,900	\$75,900	\$83,490
2536.36	PER. SERVICES - RETIREMENT	\$20,307	\$22,800	\$23,800	\$27,300
2538.36	PER. SERVICES - WORKERS COMP.	\$3,931	\$4,422	\$5,834	\$6,417
2545.36	PER. SERVICES - SALARIES & WAGES	\$198,527	\$195,334	\$195,000	\$204,750
2546.36	PER. SERVICES - OVERTIME	\$7,974	\$6,000	\$5,818	\$6,000
2547.36	PUR. SERVICES - PROFESSIONAL	\$7,108	\$5,000	\$10,164	\$7,000
2549.36	PUR. SERVICES - REPAIRS	\$8,437	\$8,000	\$22,470	\$10,000
2550.36	PUR. SERVICES - RENTALS	\$0	\$1,000	\$2,014	\$1,000
2551.36	PUR. SERVICES - INSURANCE	\$6,343	\$6,977	\$6,920	\$6,920
2552.36	PUR. SERVICES - COMMUNICATIONS	\$10,512	\$11,500	\$11,192	\$11,500
2553.36	PUR. SERVICES - ADVERTISING	\$600	\$400	\$200	\$200
2554.36	PUR. SERVICES - PRINTING	\$1,659	\$2,000	\$2,057	\$2,500
2555.36	PUR. SERVICES - TRAVEL	\$50	\$500	\$300	\$400
2556.36	PUR. SERVICES - DUES & FEES	\$500	\$500	\$600	\$600
2557.36	PUR. SERVICES - EDUCATION/TRAIN.	\$375	\$500	\$0	\$400
2599.36	SUPPLIES-SMALL EQUIP/MATERIALS	\$80,872	\$81,000	\$60,000	\$75,000
2560.36	SUPPLIES - GENERAL	\$16,721	\$10,000	\$15,373	\$12,000
2562.36	SUPPLIES-PROPANE GAS	\$0	\$900	\$900	\$1,000
2563.36	SUPPLIES - ELECTRICITY	\$7,935	\$8,500	\$7,728	\$8,500
2564.36	SUPPLIES - GASOLINE	\$8,944	\$11,500	\$13,116	\$15,000
2574.36	DEPRECIATION	\$207,464	\$210,000	\$277,608	\$288,000
2576.36	INTEREST EXPENSE	\$66,491	\$75,184	\$75,184	\$74,834
2579.36	CREDIT CARD FEES	\$0	\$0	\$190	\$300
<b>TOTAL WATER DISTRIBUTION DEPT. EXPENSES</b>		<b>\$731,841</b>	<b>\$753,560</b>	<b>\$827,731</b>	<b>\$859,692</b>

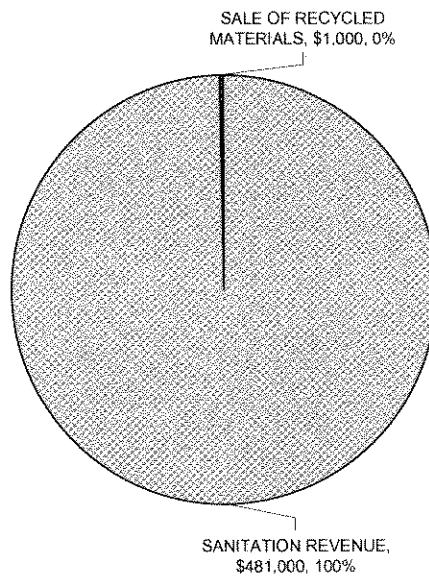
**ENTERPRISE FUND EXPENSES**  
**SEWAGE TREATMENT DEPARTMENT EXPENSES**

<b>ACCOUNT</b>	<b>TITLE OF ACCOUNT</b>	<b>06 ACTUAL</b>	<b>07 BUDGET</b>	<b>07 ACTUAL</b>	<b>08 BUDGET</b>
2533.37	PER. SERVICES - SOCIAL SECURITY	\$13,556	\$15,340	\$13,245	\$13,912
2535.37	PER. SERVICES - GROUP INSURANCE	\$37,900	\$42,790	\$42,000	\$46,200
2536.37	PER. SERVICES - RETIREMENT	\$15,248	\$16,940	\$17,000	\$19,500
2538.37	PER. SERVICES - WORKERS COMP.	\$4,457	\$5,014	\$3,735	\$4,108
2545.37	PER. SERVICES - SALARIES & WAGES	\$174,625	\$194,681	\$170,330	\$178,850
2546.37	PER. SERVICES - OVERTIME	\$4,896	\$8,000	\$2,802	\$3,000
2547.37	PUR. SERVICES - PROFESSIONAL	\$12,828	\$10,000	\$7,227	\$8,500
2548.37	PUR. SERVICES - DISPOSAL	\$22,492	\$25,000	\$25,800	\$27,000
2549.37	PUR. SERVICES - REPAIRS	\$22,947	\$20,000	\$20,000	\$20,000
2550.37	PUR. SERVICES - RENTALS	\$0	\$2,000	\$1,000	\$1,000
2551.37	PUR. SERVICES - INSURANCE	\$9,901	\$10,890	\$12,113	\$12,113
2552.37	PUR. SERVICES - COMMUNICATIONS	\$2,961	\$3,000	\$4,010	\$4,000
2555.37	PUR. SERVICES - TRAVEL	\$860	\$1,000	\$396	\$500
2556.37	PUR. SERVICES - DUES & FEES	\$31	\$360	\$500	\$500
2557.37	PUR. SERVICES - EDUCATION/TRAIN.	\$250	\$1,000	\$894	\$1,000
2559.37	SUPPLIES-SMALL EQUIP/MATERIALS	\$5,942	\$5,000	\$3,840	\$5,000
2560.37	SUPPLIES - GENERAL	\$32,024	\$38,000	\$39,374	\$42,000
2561.37	SUPPLIES - WATER & SEWER	\$18,960	\$20,000	\$16,454	\$17,000
2562.37	SUPPLIES - NATURAL GAS	\$433	\$0	\$0	\$0
2563.37	SUPPLIES - ELECTRICITY	\$104,908	\$106,000	\$115,975	\$120,000
2564.37	SUPPLIES - GASOLINE	\$5,540	\$8,000	\$6,342	\$8,000
2570.37	INDUSTRIAL PRE-TREATMENT	\$1,009	\$1,500	\$0	\$1,000
2574.37	DEPRECIATION	\$242,066	\$240,000	\$265,296	\$270,000
2576.37	INTEREST EXPENSE	\$184,179	\$172,650	\$172,650	\$161,477
<b>TOTAL SEWAGE TREATMENT DEPT. EXPENSES</b>		<b>\$918,013</b>	<b>\$947,165</b>	<b>\$940,983</b>	<b>\$964,660</b>

**ENTERPRISE FUND EXPENSES**  
**SEWAGE LIFT STATION DEPARTMENT EXPENSES**

ACCOUNT	TITLE OF ACCOUNT	06 ACTUAL	07 BUDGET	07 ACTUAL	08 BUDGET
2533.38	PER. SERVICES - SOCIAL SECURITY	\$2,856	\$3,000	\$3,417	\$3,539
2535.38	PER. SERVICES - GROUP INSURANCE	\$8,100	\$9,900	\$8,500	\$9,350
2536.38	PER. SERVICES - RETIREMENT	\$3,825	\$4,288	\$4,300	\$4,945
2538.38	PER. SERVICES - WORKERS COMP.	\$951	\$1,070	\$993	\$1,092
2545.38	PER. SERVICES - SALARIES & WAGES	\$37,665	\$37,880	\$37,387	\$39,256
2546.38	PER. SERVICES - OVERTIME	\$1,481	\$1,500	\$7,278	\$7,000
2547.38	PUR. SERVICES - PROFESSIONAL	\$0	\$5,000	\$0	\$5,000
2549.38	PUR. SERVICES - REPAIRS	\$17,409	\$25,000	\$18,500	\$15,000
2550.38	PUR. SERVICES - REPAIR GRINDER PUMPS	\$8,948	\$7,000	\$6,555	\$7,000
2551.38	PUR. SERVICES - INSURANCE	\$2,269	\$2,496	\$3,145	\$3,145
2552.38	PUR. SERVICES - COMMUNICATIONS	\$7,991	\$7,000	\$8,882	\$9,000
2556.38	PUR. SERVICES - DUES & FEES	\$0	\$100	\$100	\$100
2559.38	SUPPLIES-SMALL EQUIP/MATERIALS	\$876	\$12,000	\$3,000	\$6,000
2560.38	SUPPLIES - GENERAL	\$403	\$500	\$143	\$300
2561.38	SUPPLIES - GRINDER PUMPS	\$2,434	\$3,000	\$2,322	\$3,000
2563.38	SUPPLIES - ELECTRICITY	\$56,243	\$52,000	\$64,037	\$68,000
2574.38	DEPRECIATION	\$167,927	\$165,000	\$82,752	\$82,900
2576.38	INTEREST EXPENSE	\$20,848	\$19,800	\$19,793	\$18,707
<b>TOTAL SEWAGE LIFT STATION DEPT. EXPENSES</b>		<b>\$340,226</b>	<b>\$356,534</b>	<b>\$271,104</b>	<b>\$283,334</b>
<b>TOTAL WATER &amp; SEWER EXPENSES</b>		<b>\$2,940,168</b>	<b>\$3,022,825</b>	<b>\$3,010,930</b>	<b>\$3,189,382</b>
<b>TRANSFER TO WATER PLANT RESERVE ACCOUNT</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$207,000</b>
<b>TRANSFER TO CAPITAL EXPENSES</b>		<b>\$225,132</b>	<b>\$624,865</b>	<b>\$546,646</b>	<b>\$518,499</b>
<b>TOTAL ENTERPRISE FUND EXPENSES</b>		<b>\$3,165,300</b>	<b>\$3,663,447</b>	<b>\$3,557,576</b>	<b>\$3,914,881</b>

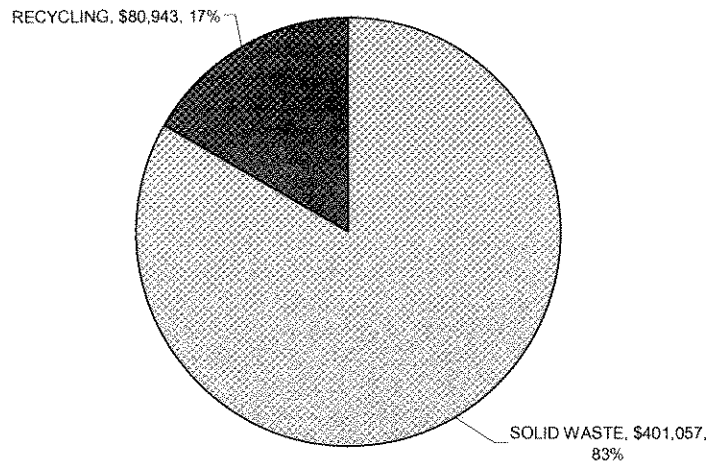
**FY 2008 SOLID WASTE REVENUES**  
**(By Source of Funding)**  
**Total Revenues \$482,000**



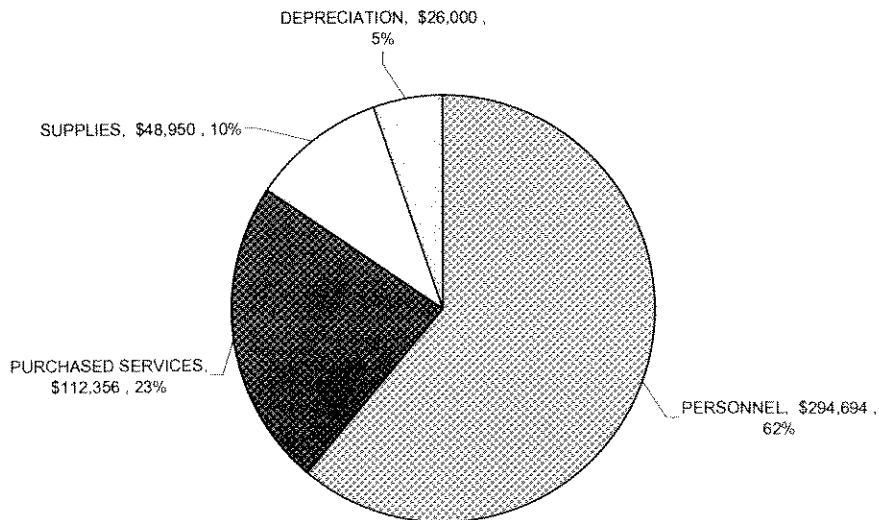
### SOLID WASTE FUND REVENUES

<u>ACCOUNT</u>	<u>TITLE OF ACCOUNT</u>	<u>06 ACTUAL</u>	<u>07 BUDGET</u>	<u>07 ACTUAL</u>	<u>08 BUDGET</u>
3366.00	SANITATION REVENUE	\$450,113	\$484,500	\$470,000	\$481,000
3367.00	SALE OF RECYCLED MATERIALS	\$2,586	\$1,000	\$4,152	\$1,000
3385.00	OPERATING TRANSFERS	\$0	\$0	\$3,148	
<b>TOTAL SOLID WASTE FUND REVENUES</b>		<b>\$452,699</b>	<b>\$485,500</b>	<b>\$477,300</b>	<b>\$482,000</b>

**FY 2008 SOLID WASTE EXPENDITURES**  
**(By Department)**  
**Total Expenditures \$482,000**



**FY 2008 SOLID WASTE EXPENDITURES**  
**(By Type of Expense)**  
**Total Expenditures \$482,000**



## SOLID WASTE FUND EXPENSES

ACCOUNT	TITLE OF ACCOUNT	06 ACTUAL	07 BUDGET	07 ACTUAL	08 BUDGET
3533.44	PER. SERVICES - SOCIAL SECURITY	\$8,905	\$9,486	\$9,609	\$10,083
3535.44	PER. SERVICES - GROUP INSURANCE	\$45,268	\$52,800	\$52,800	\$58,080
3536.44	PER. SERVICES - RETIREMENT	\$14,280	\$15,500	\$15,500	\$17,800
3538.44	PER. SERVICES - WORKERS COMP.	\$9,956	\$11,200	\$11,701	\$12,870
3545.44	PER. SERVICES - SALARIES & WAGES	\$113,182	\$118,800	\$120,000	\$126,000
3546.44	PER. SERVICES - OVERTIME	\$4,932	\$6,000	\$5,614	\$5,800
3547.44	PUR. SERVICES - PROFESSIONAL	\$0	\$0	\$0	\$0
3548.44	PUR. SERVICES - DISPOSAL	\$68,377	\$75,000	\$77,400	\$80,000
3549.44	PUR. SERVICES - REPAIRS	\$12,677	\$21,000	\$21,000	\$18,000
3550.44	PUR. SERVICES - RENTALS	\$0	\$1,000	\$0	\$1,000
3551.44	PUR. SERVICES - INSURANCE	\$6,231	\$6,854	\$6,774	\$6,774
3559.44	SUPPLIES-SMALL EQUIP/MATERIALS	\$4,417	\$21,500	\$16,500	\$15,000
3560.44	SUPPLIES - GENERAL	\$2,379	\$2,500	\$4,862	\$5,000
3561.44	SUPPLIES-WATER & SEWER	\$573	\$750	\$428	\$450
3563.44	SUPPLIES-ELECTRICITY	\$183	\$300	\$175	\$200
3564.44	SUPPLIES - GASOLINE	\$21,136	\$20,000	\$19,000	\$19,000
3574.44	DEPRECIATION	\$26,978	\$25,000	\$37,428	\$25,000
<b>TOTAL SOLID WASTE FUND EXPENSES</b>		<b>\$339,474</b>	<b>\$387,690</b>	<b>\$398,791</b>	<b>\$401,057</b>

## SOLID WASTE FUND EXPENSES RECYCLING DEPARTMENT

ACCOUNT	TITLE OF ACCOUNT	06 ACTUAL	07 BUDGET	07 ACTUAL	08 BUDGET
3533.45	PER. SERVICES - SOCIAL SECURITY	\$3,217	\$3,431	\$3,443	\$3,580
3535.45	PER. SERVICES - GROUP INSURANCE	\$7,951	\$9,900	\$8,000	\$8,800
3536.45	PER. SERVICES - RETIREMENT	\$3,427	\$3,650	\$3,650	\$4,198
3538.45	PER. SERVICES - WORKERS COMP.	\$506	\$569	\$467	\$513
3545.45	PER. SERVICES - SALARIES & WAGES	\$34,201	\$34,839	\$34,734	\$36,470
3546.45	PER. SERVICES - OVERTIME	\$9,652	\$10,021	\$10,273	\$10,500
3549.45	PUR. SERVICES - REPAIRS	\$738	\$10,300	\$5,050	\$5,000
3551.45	PUR. SERVICES - INSURANCE	\$1,191	\$2,000	\$1,582	\$1,582
3559.45	SUPPLIES-SMALL EQUIP/MATERIALS	\$3,456	\$4,000	\$2,000	\$800
3560.45	SUPPLIES - GENERAL	\$1,782	\$2,000	\$2,100	\$2,000
3564.45	SUPPLIES - GASOLINE	\$6,451	\$7,000	\$6,210	\$6,500
3574.45	DEPRECIATION	\$11,516	\$10,100	\$1,000	\$1,000
<b>TOTAL RECYCLING FUND EXPENSES</b>		<b>\$84,088</b>	<b>\$97,810</b>	<b>\$78,509</b>	<b>\$80,943</b>
TRANSFER TO CAPITAL EXPENDITURES		\$32,202	\$0	\$0	\$0
<b>TOTAL SOLID WASTE FUND EXPENSES</b>		<b>\$451,265</b>	<b>\$485,500</b>	<b>\$477,300</b>	<b>\$482,000</b>



# GRANT FUND

## GRANT REVENUES

ACCOUNT	TITLE OF ACCOUNT	06 ACTUAL	07 BUDGET	07 ACTUAL	08 BUDGET
4372.00	GRANT REVENUE	\$4,874	\$5,000	\$5,000	\$603,000
4485.00	OPERATING TRANSFERS	\$134,898	\$208,400	\$1,000	\$143,400
	<b>TOTAL REVENUES</b>	<b>\$139,772</b>	<b>\$213,400</b>	<b>\$6,000</b>	<b>\$746,400</b>

## GRANT EXPENDITURES

4573.11	LOCAL ASSISTANCE GRANT	\$0	\$20,000	\$0	\$25,000
4575.11	GA DCA SIGNATURE COMMUNITY	\$0	\$0	\$0	\$50,000
4576.11	GA DOT TE GRANT	\$0	\$0	\$0	\$625,000
4577.11	DOT-STREET REPAVING	\$130,000	\$50,000	\$0	\$0
4578.11	SAFETY GRANT 50/50	\$0	\$5,000	\$4,000	\$10,000
4578.11	REDEVELOPMENT GRANT 50/50	\$0	\$125,000	\$0	\$0
4580.11	HISTORIC PRESERVATION GRANT	\$0	\$4,400	\$0	\$15,400
4581.11	WELLNESS GRANT	\$0	\$0	\$2,000	\$3,000
4581.11	GA FORESTRY COMM GRANT 50/50	\$0	\$9,000	\$0	\$18,000
	<b>TOTAL EXPENDITURES</b>	<b>\$130,000</b>	<b>\$213,400</b>	<b>\$6,000</b>	<b>\$746,400</b>

# HOTEL-MOTEL FUND

## HOTEL MOTEL REVENUES

ACCOUNT	TITLE OF ACCOUNT	06 ACTUAL	07 BUDGET	07 ACTUAL	08 BUDGET
6319.00	SEL. SALES-MOTEL TAX	\$98,302	\$103,000	\$109,280	\$114,000
	<b>TOTAL REVENUES</b>	<b>\$98,302</b>	<b>\$103,000</b>	<b>\$109,280</b>	<b>\$114,000</b>

## HOTEL MOTEL EXPENDITURES

ACCOUNT	TITLE OF ACCOUNT	06 ACTUAL	07 BUDGET	07 ACTUAL	08 BUDGET
6558.14	PUR. SERVICES-TOURISM	\$98,302	\$103,000	\$109,280	\$114,000
	<b>TOTAL EXPENDITURES</b>	<b>\$98,302</b>	<b>\$103,000</b>	<b>\$109,280</b>	<b>\$114,000</b>

### DDA REVENUES

ACCOUNT	TITLE OF ACCOUNT	06 ACTUAL	07 BUDGET	07 ACTUAL	08 BUDGET
7325.00	TRANSFER FROM GENERAL FUND	\$21,416	\$70,619	\$71,718	\$146,123
7326.00	TRANSFER-DDA RESERVED CASH	\$48,000	\$48,000	\$48,000	\$48,000
	TOTAL REVENUES	\$69,416	\$118,619	\$119,718	\$194,123

### DDA EXPENSES

ACCOUNT	TITLE OF ACCOUNT	06 ACTUAL	07 BUDGET	07 ACTUAL	08 BUDGET
7533.01	PER SERVICES-SOC. SECURITY	\$1,059	\$3,825	\$3,794	\$3,983
7535.01	PER SERVICES-GROUP INSURANC	\$1,800	\$5,400	\$5,400	\$5,940
7536.01	PER SERVICES-RETIREMENT	\$900	\$5,048	\$5,048	\$5,805
7538.01	PER SERVICES-WORKERS COMP.	\$0	\$400	\$200	\$220
7545.01	PER SERVICES-SALARIES,WAGES	\$13,846	\$50,000	\$49,595	\$52,075
7546.01	PER SERVICES-OVERTIME	\$0	\$0	\$0	\$0
7547.01	PUR SERVICES-PROFESSIONAL	\$0	\$200	\$917	\$72,000
7552.01	PUR SERVICES-COMMUNICATIONS	\$0	\$1,000	\$250	\$300
7553.01	PUR. SERVICES-ADVERTISING	\$0	\$0	\$1,858	\$1,500
7555.01	PUR SERVICES-TRAVEL	\$0	\$2,900	\$820	\$2,000
7556.01	PUR SERVICES-DUES & FEES	\$346	\$346	\$500	\$500
7557.01	PUR SERVICES-EDUC/TRAINING	\$200	\$700	\$1,968	\$1,000
7560.01	SUPPLIES	\$21	\$800	\$1,368	\$800
7573.01	COMPUTERS	\$3,244	\$0	\$0	\$0
7574.01	DDA-RESERVED CASH EXPENSES	\$48,000	\$48,000	\$48,000	\$48,000
	TOTAL EXPENDITURES	\$69,416	\$118,619	\$119,718	\$194,123

