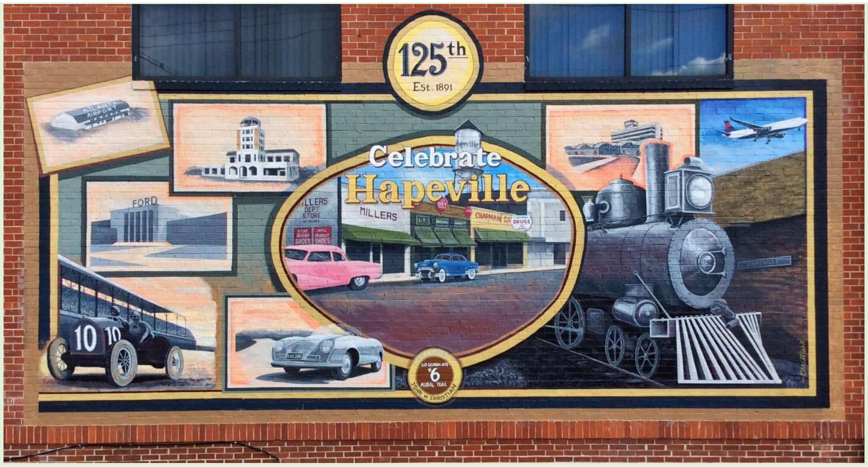
City of Hapeville, Georgia



ADOPTED OPERATING BUDGET

Fiscal Year Ending June 30, 2018

City of Hapeville

ADOPTED

ANNUAL OPERATING BUDGET

FISCAL YEAR Ending June 30, 2018

City of Hapeville
Budget FY 2017-2018
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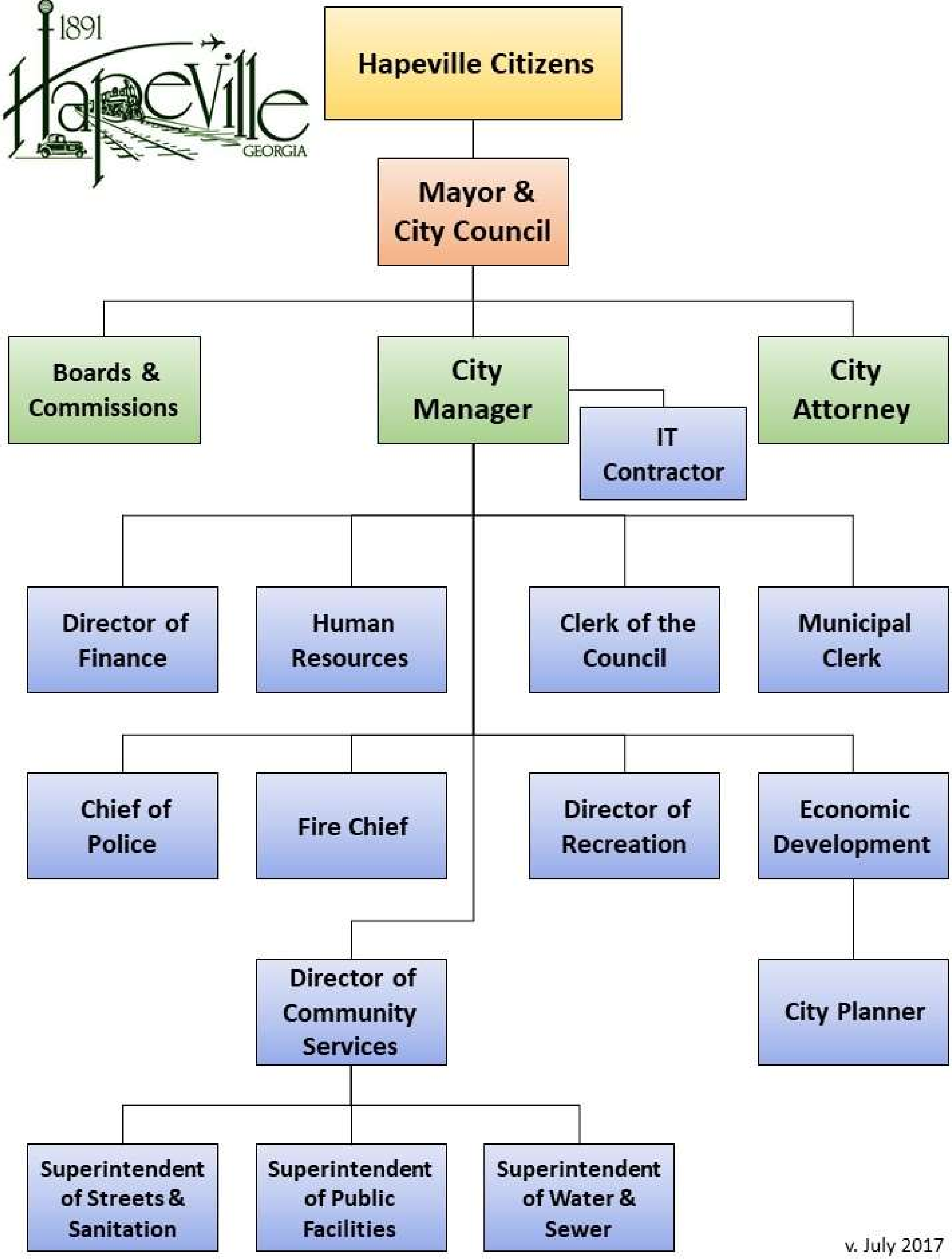


v. July 2017

ELECTED OFFICIALS

ALAN HALLMAN
MAYOR

MICHAEL RAST
ALDERMAN AT LARGE

MICHAEL RANDMAN
COUNCILMAN AT LARGE

JOSH POWELL
COUNCILMAN WARD I

DIANE DEMMICK
COUNCILMAN WARD II

APPOINTED OFFICIALS

MONICA EWING
CITY JUDGE

TIM YOUNG
INTERIM CITY MANAGER

STEVE FINCHER
CITY ATTORNEY

MAULDIN & JENKINS, LLC
CITY AUDITOR

DEPARTMENT DIRECTORS

CITY CLERK	JENNIFER ELKINS
CHIEF OF POLICE	RICK GLAVOSEK
FIRE CHIEF	DAVID BLOODWORTH
CLERK OF THE COURT	MONIQUE COOK
INFORMATION TECHNOLOGY	LIBERTY TECHNOLOGY
PLANNING & ZONING (CONTRACT)	LYNN PATTERSON
RECREATION	TOD NICHOLS
FINANCE AND ACCOUNTING	JIM SCHUSTER
COMMUNITY SERVICES	LEE SUDDUTH

ALAN HALLMAN
MAYOR

MICHAEL RAST
ADLERMAN AT LARGE

MICHAEL RANDMAN
COUNCILMAN AT LARGE

JOSH POWELL
COUNCILMAN WARD I

DIANE DIMMICK
COUNCILMAN WARD

To: Honorable Mayor and Members of City Council
From: William R. Whitson, City Manager
Date: June 30, 2017
Subject: FY2018 Budget Transmittal Memo

The attached budget for the new fiscal year is submitted for your review and consideration. The proposed budget is a detailed estimate of revenues and expenses anticipated for next year and covers all the various activities and services of the City.

This year's budget was very challenging as the City continues to recover from the Great Recession and its lingering after-effect on housing values. Fortunately, housing is slowly recovering and other revenues such as Sales Tax and Hotel/Motel Tax are improving with the economy. This year's budget was also challenging due to unforeseen changes in the restructuring of several General Fund expenses related to prior Hapeville Association of Trade and Tourism (HATT) operations.

This year's total proposed budget equals $27,362,729 in expenditures with all funds included. This increase in the overall budget is due to a significant increase in capital projects grants and the new projected T-SPLOST dollars. Some growth also occurred in Hotel/Motel Tax dollars as well as building fees. The General Fund budget has decreased due to continued revenue constraints. Despite these limitations to the General Fund, this budget marks the third year the City has been able to balance the budget without using its current balance on-hand (often call "fund balance"). This budget does so without any proposed tax increases or further attrition to the number of City Employees. Unfortunately, the proposed budget before you contains no raises for City Staff and is very tight in many areas.

After careful Revenue Analysis, we have conservatively estimated rather flat property tax revenues. Due to unusual activity by the Fulton County Tax Accessors and County Commissioners this year, we are currently still waiting for a property tax digest. In light of this, only mission-critical items were allowed to be added to the budget, and through strategic planning we cut costs on these wherever possible. Department Heads also reduced operating expenses wherever possible and reasonable.

This budget does account for some continued growth in building permits and growth in the Hotel/Motel Tax overall. This budget also incorporates an expected interfund transfer from the Water Enterprise Fund as in previous years, again based on conservative estimates. Finally, for this year only due to various land sale transactions, the Development Authority is stepping in to take over some bond payments from the General Fund of approximately $300,000. This is welcome relief for a very tight budget year.

Given the above information, several actions have been taken to close the gap between expected revenues and necessary expenditures. For example, with Council's direction and input, the City made difficult decisions about health insurance. The Department Heads, City Manager, and Finance staff have been through every line item multiple times. Changes to service delivery models and cost recovery improvements have added revenues wherever possible, and the careful and detailed analysis of all revenues have accounted for all dollars we can reasonably forecast. New growth in revenues has been included where City staff believes it will happen, and the City Manager and Department Heads have worked together to find every feasible reduction in expenses.

Work continues in vital capital projects including the Dogwood-North Avenue Streetscape and Loop Road. In addition, we expect long-anticipated construction on the Railroad Corridor to finally come underway. Finally, additional funds from the passage of the Fulton County T-SPLOST will be leveraged to provide City match funds on several of these grant-funded capital projects, expanding the impact of taxpayer dollars. Staff has also worked to capture revenues through careful tax revenue enhancements and the restructuring of development and building fees.

The General Fund budget was made more difficult to balance this year due to necessary changes in the structuring of many expenses following the Amended Budget adopted in March of 2017. Based on legal opinion and past Council action, the City had been making budget decisions in prior Fiscal Years that the Georgia Department of Community Affairs (DCA) has now said are not authorized. Due to this shift in policy, approximately $700-800,000 of expenses previously funded by the Hapeville Association of Trade and Tourism (HATT) Fund are no longer authorized for use as had been previously done. In this year's budget proposal, the City is now making choices consistent with the new DCA requirements. As a result, many previous HATT expenses for Economic Development have now been moved and separated into the General Fund, accounting for approximately $400,000 or 3.4% of that fund. In addition, a Destination Marketing Organization has been contracted with HATT dollars, and will assist in driving tourism to Hapeville and increasing tourism and trade revenues.

As we move into FY2018, we will continue our efforts to listen to our residents and staff. We will recognize called citizen volunteers and city staff, and measure public satisfaction with our overall performance as an organization. We will also continue the spirit of listening to the public and learning from them. Along the way, we will take the opportunity to work hard, grow professionality, and educate the public on the challenging task we have to serve, protect, and lead. I am proud of our team and the dedication they continue to show each and every day.

In closing, I appreciate your support in the challenging role I have been called to accept as your City Manager. I look forward to serving with you as we implement this budget and rise to meet challenges we will face together in the coming fiscal year.

Sincerely,
William R. Whitson
City Manager

Hapeville, Georgia Budget Fact Sheet

"Finger Tip Facts- 2017/18 Budget"

The Budget does:

- Balance all revenues and expenses without dipping into the City savings account or reserve fund balance with no tax increase.
- Pays for all current services of the City to include Police, Fire, Recreation, Water, Sewer, Solid Waste collection, Parks and Grounds, Streets and Roads, Code Enforcement, the Court System, Planning & Zoning, Economic Development, management, administration and legal services.

In creating this budget, our careful and conservative analysis of revenues has led us to incorporate in the General Fund projection:

- Conservative estimates of flat collected property tax revenues
- $330,000 estimated interfund transfer from Water/Sewer Fund
- Continued growth in building permits
- Growth in overall Hotel/Motel Tax revenues
- Development Authority taking over bond payments this year of approximately $300,000 from General Fund
- General lowering of legal bills (assuming no further escalated litigation activity occurs)

This budget accounts for the most pressing needs identified by City Staff and prioritized through residents participating in the 2017 Citizen Chalkboard. These include:

- Two new Police Department patrol cars
- New mobile license plate readers to improve Police operations and efficiencies
- Replacement Community Services work trucks
- Fire Department chain-of-command promotions
- Necessary GIS mapping capabilities
- Continued improvements to security camera equipment and coverage

Budgetary and Financial Structure

The ANNUAL BUDGET serves a multiple purposes:

1. As required by statute, it is the financial plan for the upcoming fiscal year and is composed of revenues and expenditures, organized by Funds, each having a separate balanced budget.
2. Equally as important the Budget is also a managerial plan with a description of the programs and services to be provided, achievements, and Goals and Objectives as offered by the City's Departments and agencies in a narrative Section.
3. The Budget matches the necessary resources to the Management plan, thereby authorizing the planned activities and services.

Furthermore, each Fund Budget has the appropriations, or legally authorized uses of resources, necessary to carry out the mission of each department within that Fund.

Operationally and financially the budget is organized as "fund" accounting:

General Fund: The General Fund is the primary operating fund that provides for legislative, managerial and administrative government services, such as Mayor and Council, Administrative and Financial Services, Human Resources, and Clerk of the Council. Service divisions include Municipal Court, Police and Fire Protection, Code Enforcement, Recreation, Parks, Grounds and Buildings, Planning and Zoning, Economic and Community Development, and Highway and Streets Maintenance. Each service is organized by functional categories, departments, and appropriations.

Enterprise Fund: The City maintains two enterprise funds, the Water Sewer fund and the Solid Waste fund. These funds' activities include all aspects of establishing, operating and maintaining the water sewer system and costs associated with solid waste operations. Costs are the basis for charges to the customers. Expenses have been summarized by class of expenditure: personal, contracted services, capital outlays, supplies, and debt service.

Capital Projects Fund: The Capital Projects Fund accounts for the current on-going capital projects and the respective funding sources.

Special Revenue Fund: The Special Revenue Fund accounts for revenues which are legally restricted as to use, and the respective expenditures thereof. Hotel Motel taxes are by far the major special revenue. By law it must have its own fund.

Department: Sub-classified under major function; the major organizational unit of the City generally charged with attaining the goals and objectives of the City.

Category of expense: Summarizes line items by type.

Line Item: This section serves as a reference for City departments giving specific authorizations of personnel, supplies, capital equipment, etc. The section contains the "line item" detail of revenues and expenditures-the specific authorizations to expend City revenues.

BUDGET CALENDAR

27-Jan-17	City Manager: Issue Dept. Budget Guidance Memo
15-Feb-17	Initiate Budget Prep Worksheets on Incode Software
28-Feb-17	Revise all account balances on Incode W/S as needed
28-Feb-17	Prepare necessary schedules-- debt, fringe benefits, etc.
28-Feb-17	Begin revenue analysis – data collection
3-Mar-17	Distribute Budget Preparation Worksheets and instructions to Directors to collect Budgetary Operating and Capital Data
7-Mar-17	Distribute Personnel Services Rosters to Directors to proof
12-Apr-17	CITIZEN CHALKBOARD – Budget Input from Public
21-Apr-17	Departments return ALL Worksheets to Finance (Include Goals and Objectives and copy to City Manager)
28-Apr-17	Load updated Department Personnel & Budget Worksheets to Incode
28-Apr-17	Finish Revenue analysis and load estimates (Depts proof)
16-May-17	Load to Incode *Final Budget* Preparation and *Personnel/Benefit* costs
17-May-17	Draft Summary Budget (Excel) Worksheets ("Presentation file")
18-May-17	Departments prepare justification/presentation for Council
23-May-17	Draft Summary Budget (Excel) Worksheets
2-Jun-15	Council First Look / General Discussion Workshop
31-May-17	Preliminary Budget Presentation to City Council
6-Jun-17	Budget Hearing – First Reading of Ordinance
20-Jun-17	Budget Hearing – Second and Final Reading of Ordinance

BUDGET HIGHLIGHTS

FINANCIAL FORMAT

In accordance with Generally Accepted Accounting Principles the Budget is organized into independent accounting entities called "Funds." A "fund" is a single entity, similar in concept to corporate subsidiaries, each having separate asset, liability, equity, revenue, and expense accounts. "Appropriations" within these funds are authorizations to spend City revenues on the designated activities of the City Departments and agencies.

The ANNUAL BUDGET applies to the Fiscal Year 2018, which begins on July 1, 2017 and ends on June 30, 2018 as mandated by State law.

The following table summarizes the City Budget by Fund as proposed for the Fiscal Year:

OPERATING FUNDS	ANNUAL BUDGET: ALL FUNDS					
EXPENDITURES	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	% change
GENERAL FUND	11,048,521	9,794,968	11,365,304	11,938,800	11,797,600	-1.2%
SPECIAL REVENUE FUND	203,602	113,917	144,972	111,000	126,000	13.5%
TRADE & TOURISM FUND	930,167	1,017,025	980,136	943,748	2,070,000	119.3%
CAPITAL PROJECTS FUND	859,824	957,584	1,133,938	4,062,000	8,129,550	100.1%
WATER & SEWER	3,469,870	3,931,647	4,673,484	4,411,000	4,589,123	4.0%
STORMWATER	0	0	0	0	174,615	
SOLID WASTE/RECYCLING	561,813	478,434	500,723	532,000	475,841	-10.6%
Total Budget	17,073,797	16,293,575	18,798,557	21,998,548	27,362,729	24.4%

In addition to the "operating funds" as listed, the City maintains "service funds":

1. **The Hotel/Motel Fund,** as required by the State, is created solely to account for Hotel/Motel receipts which are authorized to be transferred to "other funds"

2. **The Development Authority Fund,** an enterprise fund which is a blended 'component unit" whose inclusion above would overstate the expenditures being made on behalf of the operating funds which contains the actual expenditures.

3. **The Trade and Tourism Fund** accounts for expenditure of 41 cents of the 7 cent Hotel/Motel tax. The expenditures are all intended to promote trade and tourism, creating a more viable economic district. The additional 2.9 cents is transferred to the General Fund.

The Special Revenue Fund accounts for revenues, usually from other governments, which are restricted for purposes as prescribed by law.

The Trade and Tourism Fund increased by 119.3%. This fund is required by State law to account for the expenditure of the Hotel/Motel Tax, 2.9 cents of which is transferred to the General Fund and 4.1 cents to Trade and Tourism related expenses.

The Capital Projects Fund increased 100.1% based on the estimated grants received to fund the Loop Road, Railroad Construction, and Dogwood - North Avenue Streetscape projects.

The Water and Sewer Fund increased due to higher supply, maintenance or usage costs. This fund is an "enterprise" fund intended to support itself by user charges.

The Solid Waste Fund decreased with operating cost estimates. This fund is also an "enterprise" fund intended to support itself by user charges.

The General Fund is the master operating fund which accounts for most activities excluding those in enterprise funds. The General Fund is proposed to decrease by 1.2%. Significant "cuts" were made to sustain a budget using current year's revenue.

The market costs insurance for Health benefits were leveled under renewed annual contracts with benefit adjustments.
Pension plan contributions were taken from the January, 2017 preliminary actuarial valuation increasing due to market variation in investments.
Worker's Compensation costs were leveled due to superior reduction in claims experience.

The overall <u>Total Budget increased by 24.4%</u> due to the increase in Hotel/Motel Tax Funds and large capital project costs.

BUDGET MAINTENANCE

State determined budgetary levels of control are Department levels and Fund levels. Any expenditure in excess of these controls must be by budgetary amendment. Therefore any proposed or additional spending must be provided with a source of funds and approval by the City Council by formal action. "Enterprise Funds" are no subject to such budget constraints.

SUMMARY OF REVENUES AND EXPENDITURES: ALL FUNDS

REVENUES	FY 2014 to FY2018: Actual & Budgeted				
	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 BUDGET
GENERAL FUND	10,481,477	9,891,110	11,786,937	11,938,800	11,830,725
SPECIAL REVENUE FUND	220,195	114,563	132,852	111,000	126,650
TRADE & TOURISM FUND	1,119,736	1,320,645	1,419,563	1,430,314	2,070,000
CAPITAL PROJECTS FUND	859,825	957,584	1,133,938	4,062,000	8,129,550
WATER & SEWER FUND	5,057,374	8,831,458	4,941,540	4,411,000	4,625,000
STORMWATER FUND	0	0	0	0	200,000
SOLID WASTE/RECYCLING	499,282	525,364	535,490	532,000	535,775
TOTAL	18,237,889	21,640,724	19,950,320	22,485,114	27,517,700

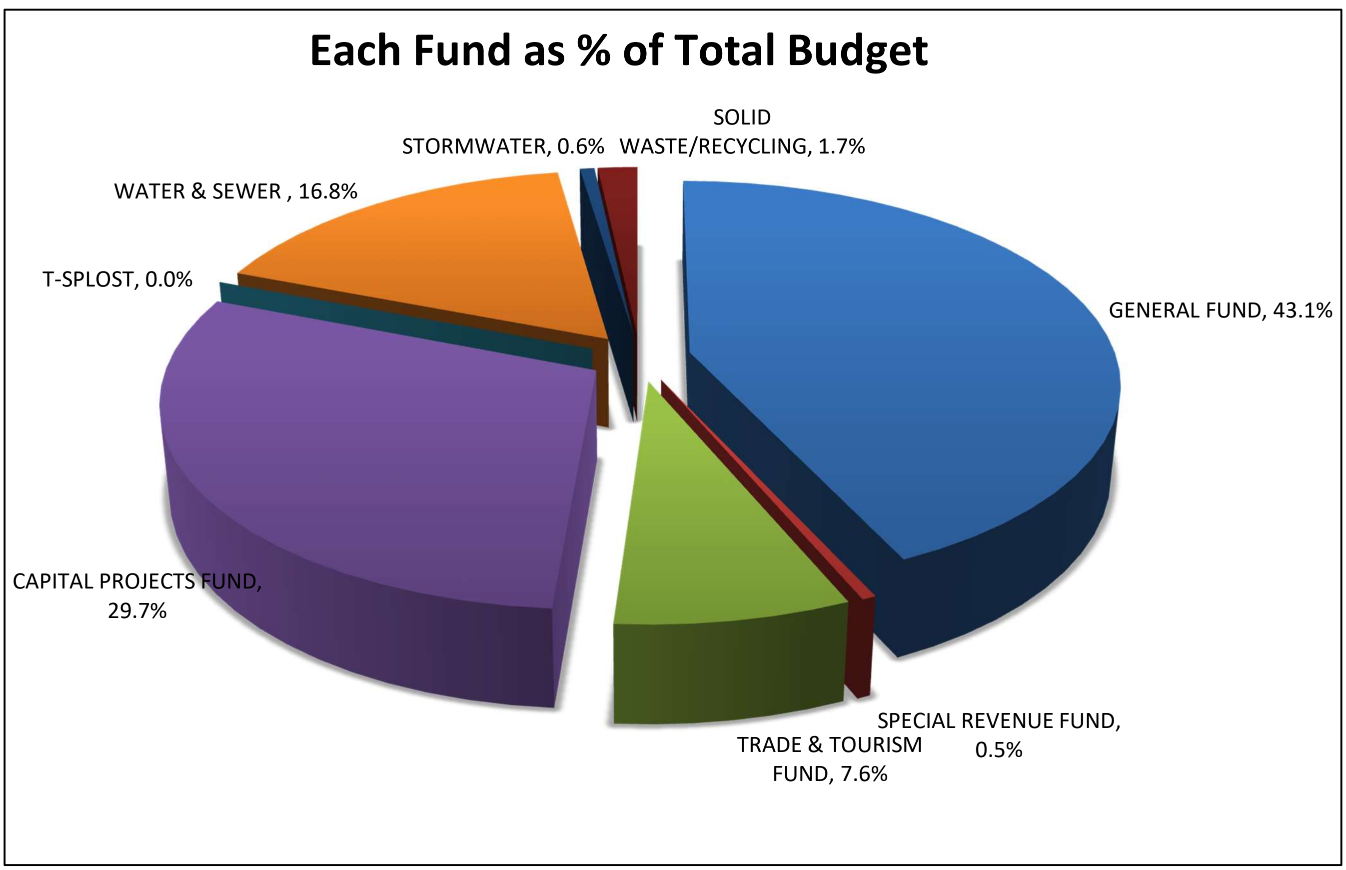
EXPENDITURES	FY 2014 to FY2018: Actual & Budgeted					
	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 BUDGET	2018 SURPLUS
GENERAL FUND	11,048,521	9,794,968	11,365,304	11,938,800	11,797,600	**33,125**
SPECIAL REVENUE FUND	203,602	113,917	144,972	111,000	126,000	**650**
TRADE & TOURISM FUND	930,167	1,017,025	980,136	943,748	2,070,000	**0**
CAPITAL PROJECTS FUND	859,824	957,584	1,133,938	4,062,000	8,129,550	**0**
WATER & SEWER	3,469,870	3,931,647	4,673,484	4,411,000	4,589,123	**35,877**
STORMWATER FUND	0	0	0	0	174,615	**25,385**
SOLID WASTE/RECYCLING	561,813	467,384	500,723	532,000	475,841	**59,934**
TOTAL	17,073,797	16,282,525	18,798,557	21,998,548	27,362,729	**154,971**

F Y 2018 BUDGET

ALL FUNDS: TOTAL BUDGET

Each Fund As % of Total Budget

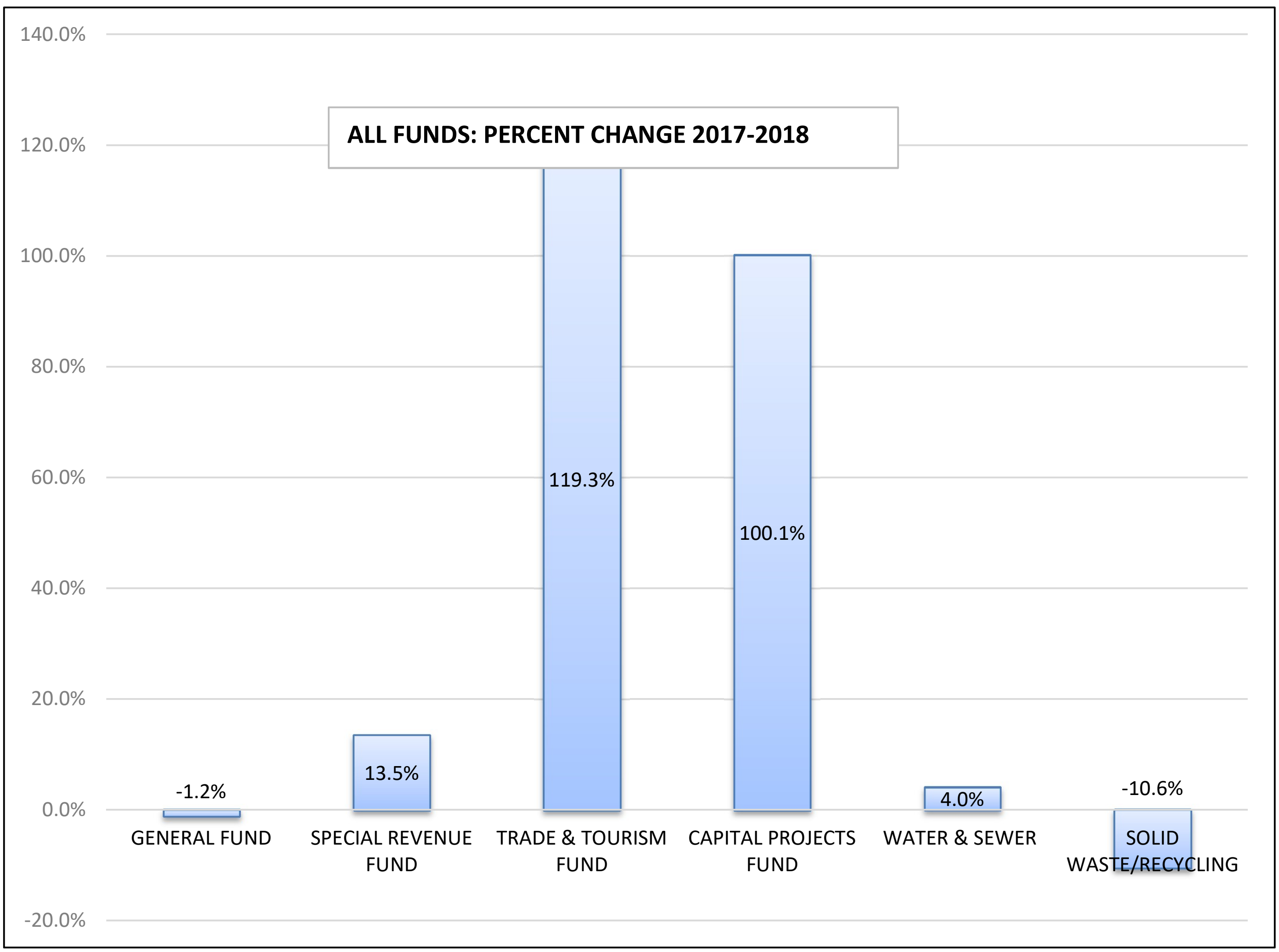
	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	% of Total
GENERAL FUND	11,048,521	9,794,968	11,365,304	11,938,800	11,797,600	43%
SPECIAL REVENUE FUND	203,602	113,917	144,972	111,000	126,000	0%
TRADE & TOURISM FUND	930,167	1,017,025	980,136	943,748	2,070,000	8%
CAPITAL PROJECTS FUND	859,824	957,584	1,133,938	4,062,000	8,129,550	30%
WATER & SEWER	3,469,870	3,931,647	4,673,484	4,411,000	4,589,123	17%
STORMWATER	0	0	0	0	174,615	1%
SOLID WASTE/RECYCLING	561,813	478,434	500,723	532,000	475,841	2%
Total Budget	17,073,797	16,293,575	18,798,557	21,998,548	27,362,729	1



BUDGET COMPARISON BY FUND

% CHANGE IN BUDGETED EXPENDITURES

FUND	F Y 2014	F Y 2015	F Y 2016	F Y 2017	FY 2018	% Change
GENERAL FUND	11,048,521	9,794,968	11,365,304	11,938,800	11,797,600	-1.2%
SPECIAL REVENUE FUND	203,602	113,917	144,972	111,000	126,000	13.5%
TRADE & TOURISM FUND	930,167	1,017,025	980,136	943,748	2,070,000	119.3%
CAPITAL PROJECTS FUND	859,824	957,584	1,133,938	4,062,000	8,129,550	100.1%
WATER & SEWER	3,469,870	3,931,647	4,673,484	4,411,000	4,589,123	4.0%
STORMWATER	0	0	0	0	174,615	
SOLID WASTE/RECYCLING	561,813	467,384	500,723	532,000	475,841	-10.6%
Total Budget	**17,073,797**	**16,282,525**	**18,798,557**	**21,998,548**	**27,362,729**	24.4%



FY 2018 BUDGET
GENERAL FUND

This Fund is the general government’s operating fund, including the operation and maintenance of all major services except utilities and Hapeville Trade and Tourism.

GENERAL FUND

REVENUE SUMMARY BY SOURCE

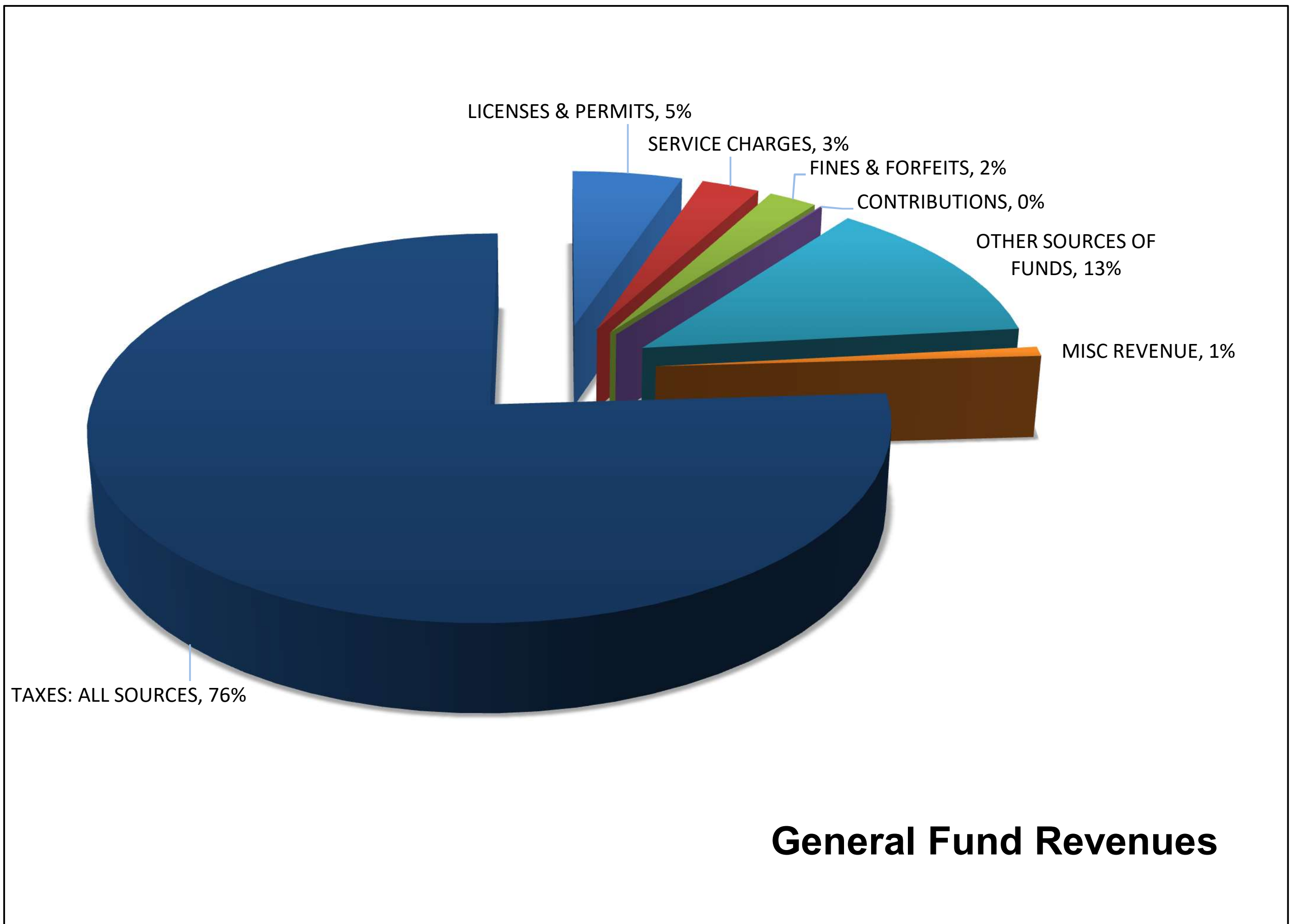
	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 BUDGET
TAXES: ALL SOURCES	7,648,631	7,339,893	8,312,612	9,078,314	8,982,000
LICENSES AND PERMITS	161,902	210,200	293,251	537,000	615,000
INTERGOVERNMENTAL	-	-	-	135,000	-
CHARGES FOR SERVICES	1,057,253	280,059	343,771	298,100	325,375
FINES AND FORFEITURES	499,030	480,305	120,076	203,000	272,000
INVESTMENT INCOME	62	191	218	150	150
CONTRIBUTIONS	21,243	8,360	8,596	7,000	10,000
MISC REVENUE	31,866	31,089	39,844	254,500	96,200
OTHER SOURCES OF FUNDS	1,061,490	1,541,013	2,668,572	1,425,736	1,530,000
TOTAL	10,481,477	9,891,110	11,786,940	11,938,800	11,830,725

EXPENDITURES BY MAJOR FUNCTION

	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 BUDGET
GENERAL GOVERNMENT	1,849,138	2,054,790	2,164,602	2,854,084	2,567,126
JUDICIAL	142,996	160,537	137,514	152,060	159,639
POLICE ADMINISTRATION	3,088,108	2,855,651	2,955,607	3,223,377	3,393,705
FIRE ADMINISTRATION	2,585,143	2,379,662	3,450,374	2,340,290	2,457,251
COMMUNITY SERVICES	1,787,467	1,667,322	2,056,023	2,327,142	2,137,052
PARTICIPANT RECREATION	523,467	513,482	503,712	617,215	525,842
DEVELOPMENT & PLANNING	966,094	105,569	97,475	424,632	556,985
TOTAL EXPENDITURES	10,942,413	9,737,013	11,365,307	11,938,800	11,797,600
NET	(460,936)	154,097	421,633	0	33,125

GENERAL FUND
MAJOR REVENUES & SOURCES

	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 BUDGET
TAXES: ALL SOURCES	7,648,631	7,339,893	8,312,612	9,078,314	8,982,000
LICENSES & PERMITS	161,902	210,200	293,251	537,000	615,000
INTERGOVERN-MENTAL	-	-	-	135,000	-
SERVICE CHARGES	1,057,253	280,059	343,771	298,100	325,375
FINES AND FORFEITS	499,030	480,305	120,076	203,000	272,000
INVESTMENT INCOME	62	191	218	150	150
CONTRIBUTIONS	21,243	8,360	8,596	7,000	10,000
MISC REVENUE	31,866	31,089	39,844	254,500	96,200
OTHER SOURCES	1,061,490	1,541,013	2,668,572	1,425,736	1,530,000
TOTAL	10,481,477	9,891,110	11,786,940	11,938,800	11,830,725

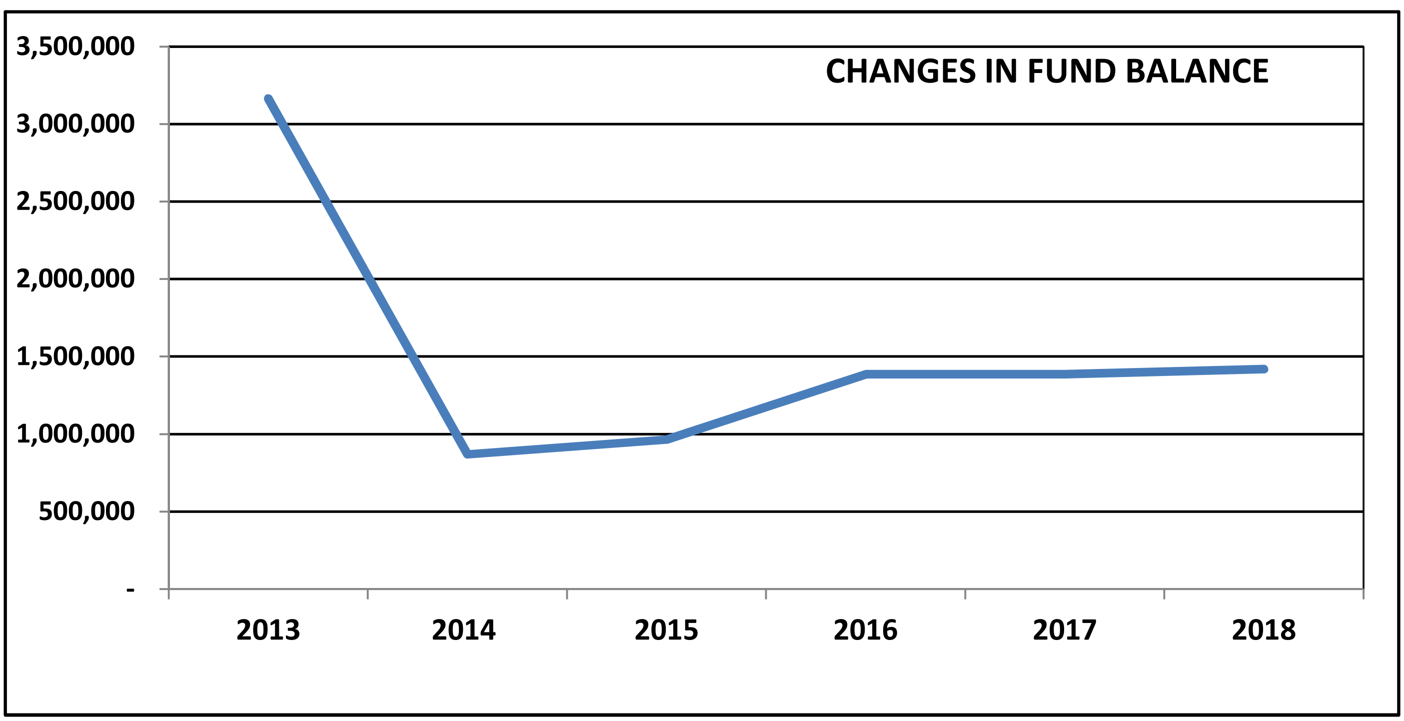


General Fund

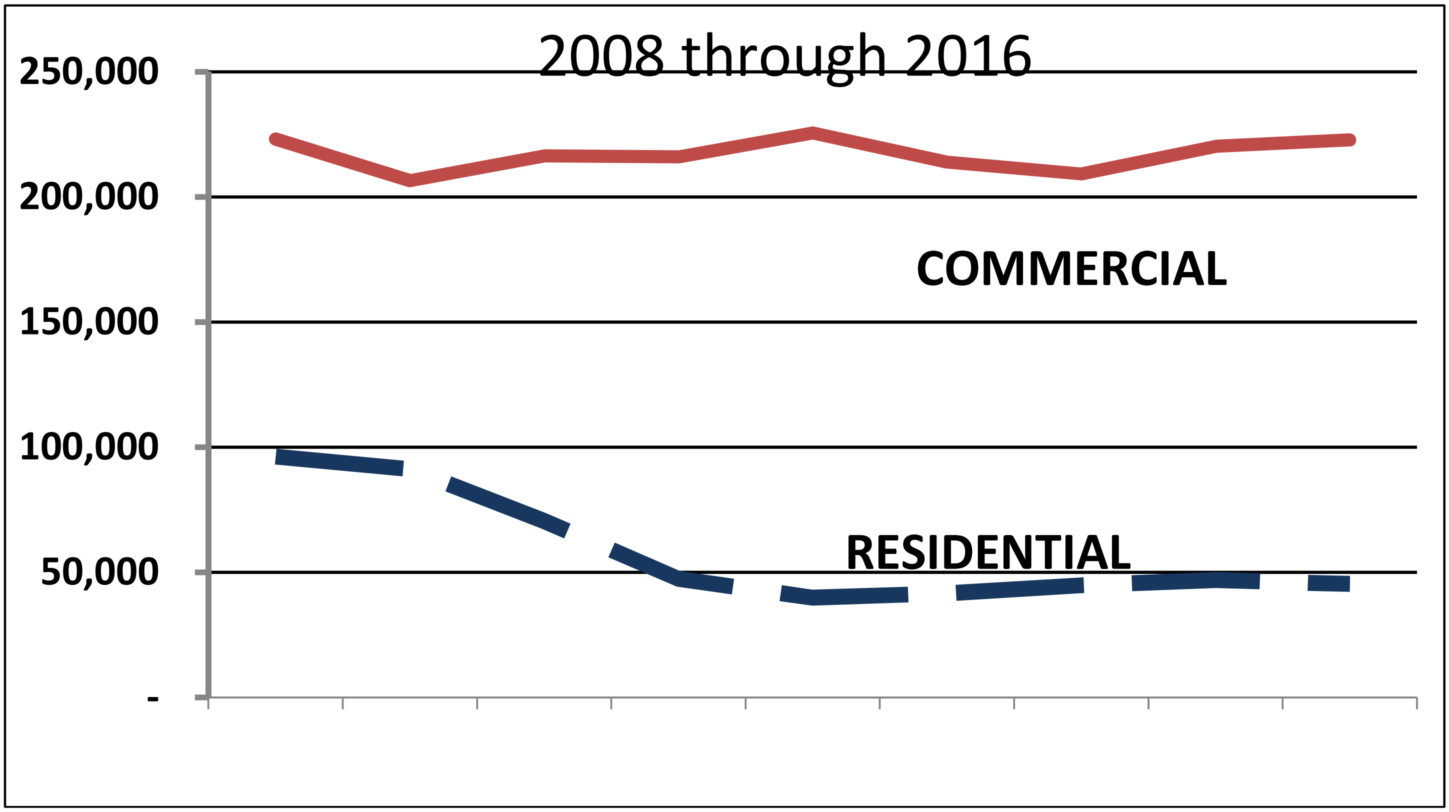
Revenues, Expenditures and Changes in Fund Balance

For the Fiscal Years 2013 to 2017

	FY 2013	FY 2014	FY 2015	FY 2016	BUDGET 2017	BUDGET 2018
Revenues:	9,471,032	10,395,114	8,407,355	9,264,673	10,513,064	10,300,725
Expenditures:	11,463,144	11,048,520	9,836,507	10,016,001	11,748,959	11,757,200
Net Revenues	(1,992,112)	(653,406)	(1,429,152)	(751,328)	(1,235,895)	(1,456,475)
Other Financing Sources & (Uses):	1,232,451		1,525,296	1,330,410	1,235,895	1,489,600
Net Revenues (Expenses)	(759,661)	(653,406)	96,144	579,082	-	33,125
Fund Balance, Beginning of Year	3,101,900	2,343,243	868,089	964,233	1,385,868	1,385,868
Net Increase (Decrease)	(758,657)	(653,406)	96,144	579,082	-	33,125
Fund Balance, End of Year	2,343,243	1,689,837	964,233	1,543,314	1,385,868	1,418,993
Less Due from Development Authority	(821,748)	(821,748)		(157,446)		
Fund Balance, Available for Appropriation	3,164,991	868,089	964,233	1,385,868	1,385,868	1,418,993



PROPERTY TAX VALUE TRENDS



RESIDENTIAL PROPERTY

	2008								2016		
	96,233	91,195	70,510	47,330	39,852	41,615	44,857	46,820	45,283	Changes	
	47,104	**44,162**	**33,981**	**22,776**	**19,114**	**20,017**	**22,253**	**18,728**	**18,113**	(28,991)	
	1,598,428	1,514,745	1,171,171	786,144	661,941	691,218	767,719	777,680	752,151	(846,278)	-53%
Ave Tax Bill	**$ 782.39**	**$ 733.53**	**$ 564.42**	**$ 378.32**	**$ 317.48**	**$ 332.48**	**$ 369.63**	**$ 375.69**	**$ 362.83**	**$ (420)**	-54%

COMMERCIAL PROPERTY TAX VALUES

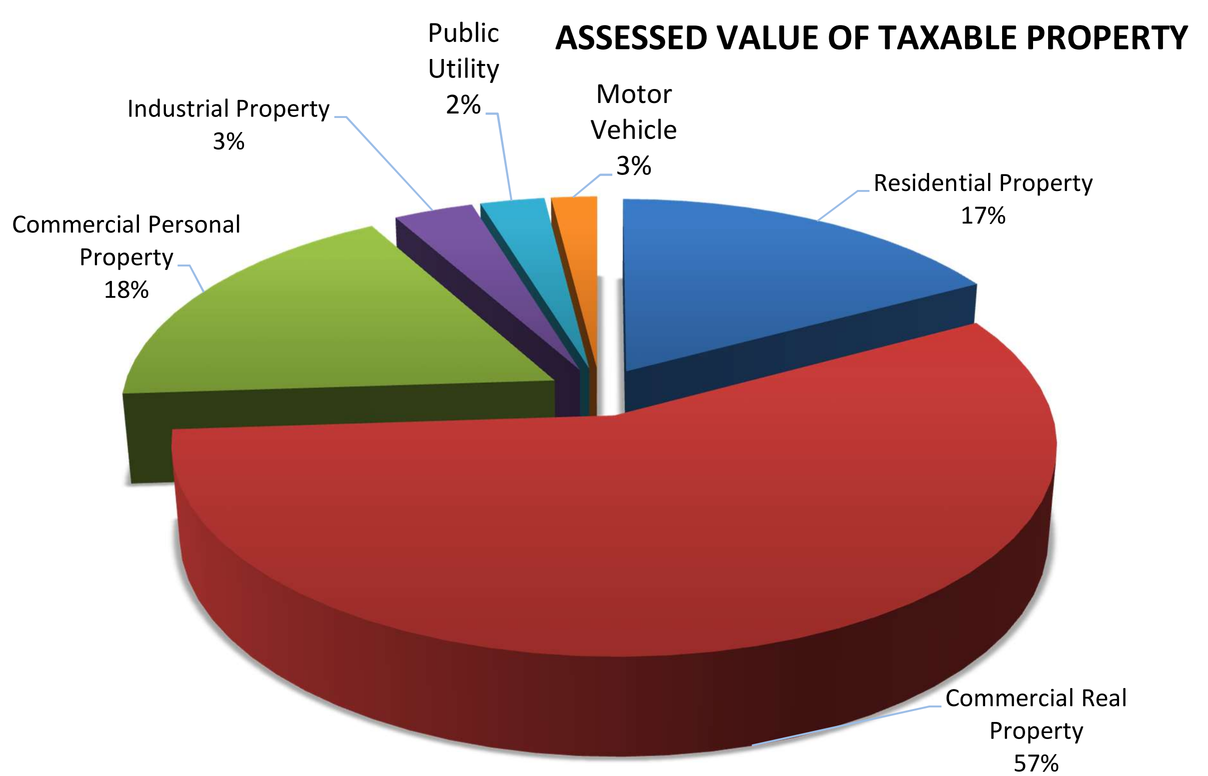
223,100	**206,516**	**216,333**	**215,916**	**225,457**	**213,932**	**209,129**	**220,140**	**222,756**	**(344)**	-0.2%


COMMERCIAL & RESIDENTIAL PROPERTY TAXES
TRENDS IN TAXABLE VALUES
4000000
3500000
3000000
2500000
2000000
1500000
1000000
500000
0
2008
2009
2010
2011
2012
2013
2014
2015
2016
RESIDENTIAL
COMMERCIAL

GENERAL FUND
ASSESSED VALUE OF TAXABLE PROPERTY ---------BY SOURCE

	2013	2014	2015	2016	% Total
Residential Property	39,722,520	41,617,080	45,706,260	46,310,980	17.13%
Commercial Real Property	149,074,650	145,358,690	151,654,440	143,426,720	56.82%
Commercial Personal Property	64,110,140	57,379,520	47,798,830	61,813,740	17.91%
Industrial Property	3,709,280	4,295,200	9,114,920	16,488,000	3.42%
Public Utility	6,958,930	6,895,880	7,372,269	20,331,731	2.76%
Motor Vehicle	8,258,170	8,426,420	5,237,390	4,025,640	1.96%
Total Taxable Property	271,833,690	263,972,790	266,884,109	292,396,811	100.00%

Residential	46,310,980	15.8%
Non Residential	246,085,831	84.2%

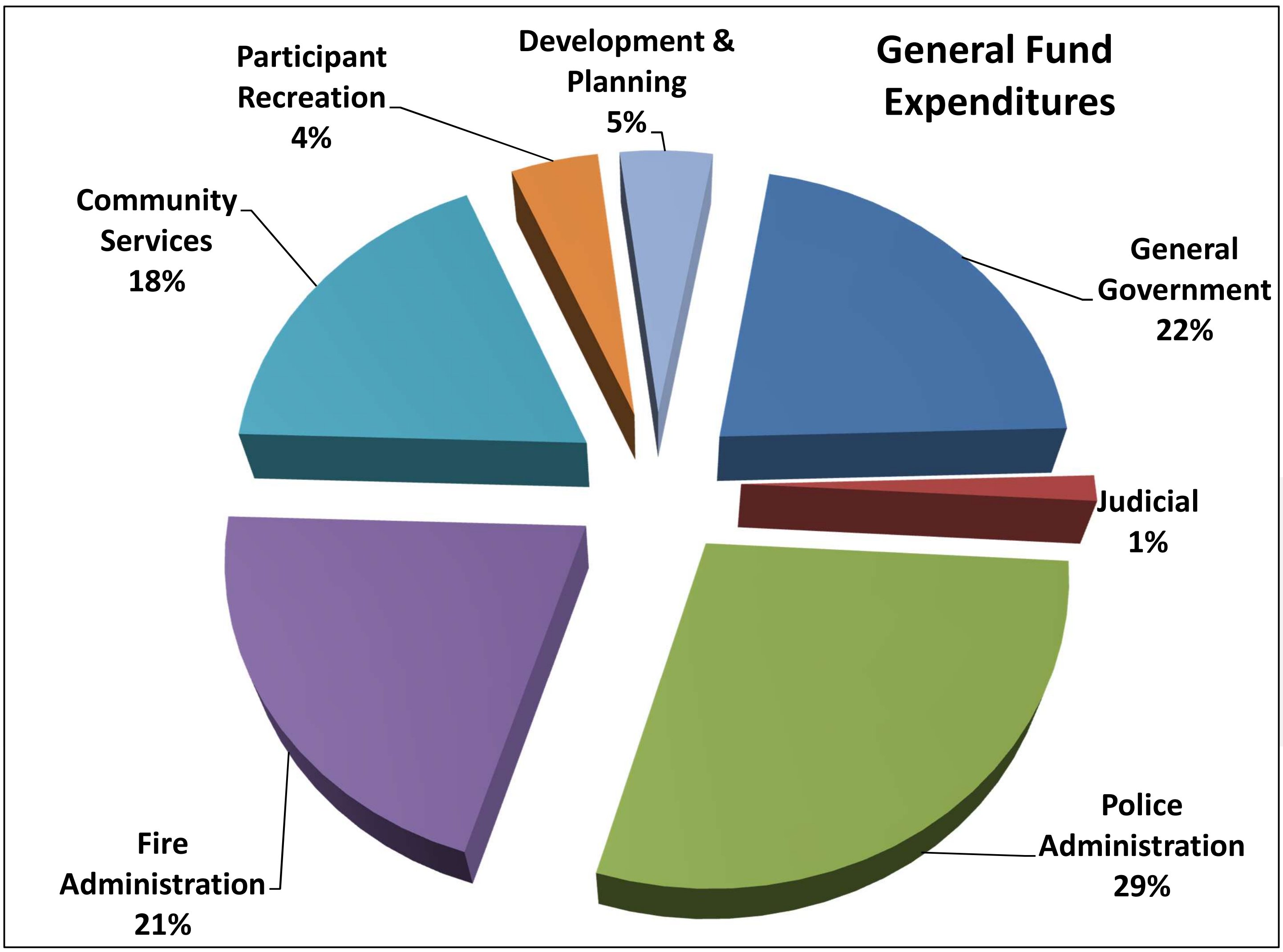


Virtually all taxes come from "Non-residential" Property @ 84.2% of Total

GENERAL FUND EXPENDITURES

by FUNCTION

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	% Change
General Government	1,849,138	2,054,790	2,164,602	2,854,084	2,567,126	-10.1%
Judicial	142,996	160,537	137,514	152,060	159,639	5.0%
Police Administration	3,088,108	2,855,651	2,955,607	3,223,377	3,393,705	5.3%
Fire Administration	2,585,143	2,379,662	3,450,374	2,340,290	2,457,251	5.0%
Community Services	1,787,467	1,667,322	2,056,023	2,327,142	2,137,052	-8.2%
Participant Recreation	523,467	513,482	503,712	617,215	525,842	-14.8%
Development & Planning	966,094	105,569	97,475	424,632	556,985	31.2%
Total Expenditures	10,942,413	9,737,013	11,365,307	11,938,800	11,797,600	-1.2%



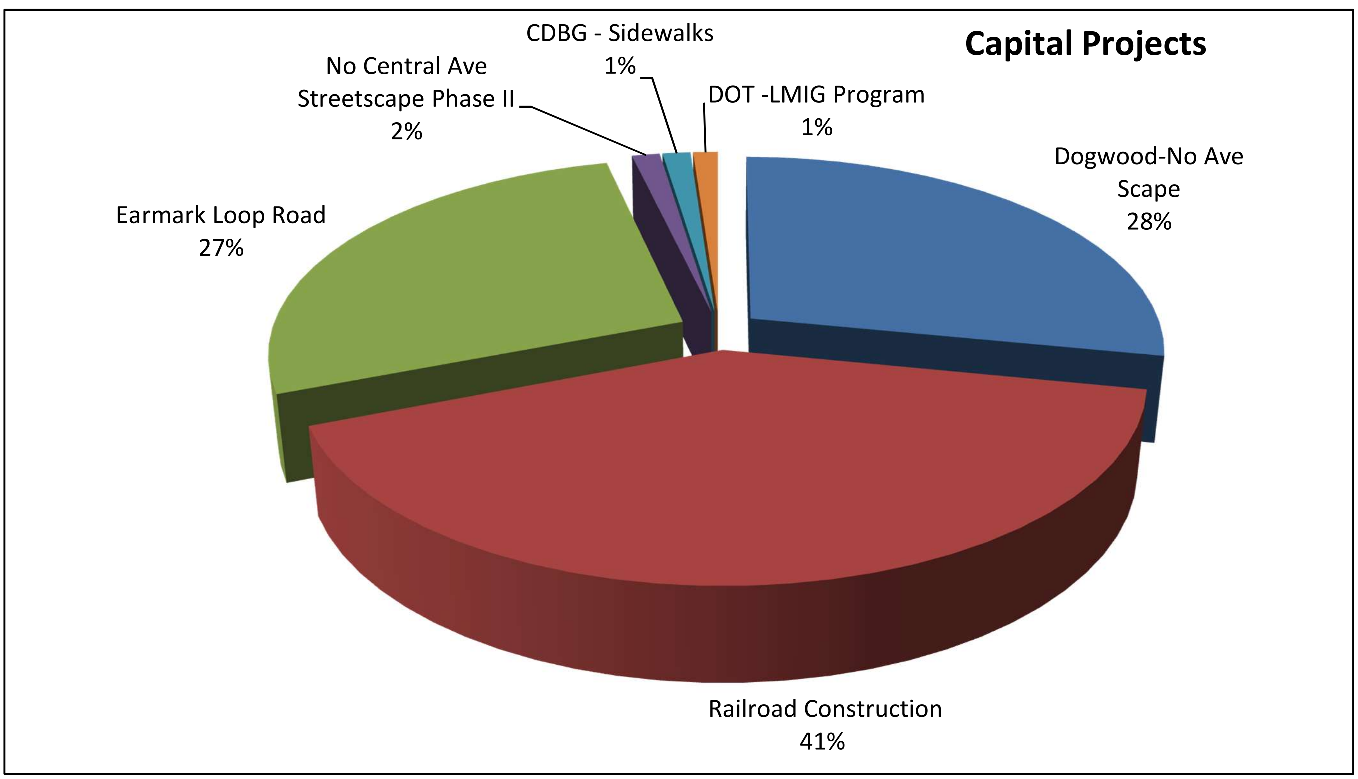
# of Employees 2006 - 2017	
2006	152
2007	144
2008	127
2009	130
2010	131
2011	139
2012	140
2013	146
2014	145
2015	138
2016	139
2017	136

FY 2018 BUDGET
CAPITAL PROJECTS FUND

This Fund accounts for major capital improvements and the related financing sources. In addition to grants the Fund receives T-SPLOST revenues and Special Revenue Funds.

CAPITAL PROJECTS FUND

PROJECTS	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 BUDGET	2017-18 BUDGET
Dogwood-No Ave Scape	25,494	60,000	23,075	1,250,000	2,200,000
No Central Ave	-	-	398,783	-	-
Railroad Construction	154,685	181,000	20,350	2,500,000	3,210,000
Earmark Loop Road	16,970	155,000	37,296	100,000	2,131,150
No Central Ave Streetscape Phase II	29,659	900,000	-	100,000	100,000
N.Fulton Streetscape	16,490	455,000	485,662	-	-
CDBG - Sidewalks	94,876	80,000	75,258	37,000	100,000
DOT -LMIG Program	77,718	75,690	70,882	75,000	88,400
WiFi Improvements	-	21,439	-	-	-
Total Capital Projects	415,892	1,928,129	1,111,306	4,062,000	7,829,550



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FY 2018 BUDGET
TRADE AND TOURISM FUND

This Fund is presented to better account for the usage of the Hotel/Motel Tax on items related to trade and tourism.

290-TRADE AND TOURISM FUND

	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 BUDGET
REVENUES					
INTERGOVERNMENTAL REV	0	16,000	11,400	0	0
MISC REVENUES	4,386	4,250	950	0	0
OTHER FINANCING SOURCES	1,115,350	1,300,395	1,407,213	1,430,314	2,070,000
TOTAL REVENUES	1,119,736	1,320,645	1,419,563	1,430,314	2,070,000
EXPENDITURES					
PARKS AND GROUNDS					
PERSONAL SERVICES	-	153,366	153,613	166,684	-
HOYT SMITH CENTER					
PERSONNEL SERVICES	0	0	0	78,056	126,881
CONTRACTED SERVICES	0	0	0	0	16,500
SUPPLIES & MINOR EQPT	0	0	0	0	37,500
CAPITAL OUTLAYS	0	0	0	0	602,749
OTHER	0	0	0	0	31,000
HOYT SMITH CENTER	0	0	0	78,056	814,630
ECONOMIC DEVELOPMENT					
PERSONAL SERVICES	564,257	273,916	208,459	214,862	0
CONTRACT SERVICES	143,700	222,186	269,224	140,796	1,255,370
SUPPLIES	9,199	9,202	8,291	6,187	0
CAPITAL OUTLAYS	166,134	16,118	2,805	15,983	0
DEBT SERVICE	46,877	0	0	0	0
OTHER FINANCING USES	0	212,258	25,288	0	0
ECONOMIC DEVELOPMENT	930,167	733,680	514,067	377,828	1,255,370
MAIN STREET PROGRAM					
CONTRACTED SERVICES	0	7,042	9,203	2,897	0
SUPPLIES	0	618	661	46	0
CAPITAL OUTLAYS	0	13,502	8,842	6,237	0
MAIN STREET	0	21,162	18,706	9,180	0
OTHER FINANCING USES	0	108,817	293,752	312,000	0
TOTAL EXPENDITURES	930,167	1,017,025	980,136	943,748	2,070,000
TOTAL REVENUES	1,119,736	1,320,645	1,419,563	1,430,314	2,070,000
NET REVENUE	189,569	303,620	439,427	486,566	0

FY 2018 BUDGET
WATER & SEWER, STORMWATER, AND SOLID WASTE FUNDS

These Funds account for the revenues and operating expenses of the Water & Sewer and Stormwater systems, and Sanitation services

505 - WATER AND SEWER SERVICES FUND

	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 BUDGET
REVENUES					
CHARGES FOR CHARGES	5,057,374	4,321,000	4,588,607	4,411,000	4,625,000
INVESTMENT INCOME	-	-	-	-	-
OTHER FINANCING SOURCES	-	-	352,933	-	-
TOTAL REVENUES	5,057,374	4,321,000	4,941,540	4,411,000	4,625,000
EXPENDITURES					
SEWAGE COLLECTION & DISPOSAL					
CONTRACTED SERVICES	359,373	336,000	456,005	500,000	500,000
WATER SUPPLY					
PERSONNEL	378,573	629,494	459,350	458,990	522,736
CONTRACTED SERVICES	295,586	249,100	396,890	387,000	391,000
SUPPLIES	66,723	74,000	80,852	78,000	88,600
CAPITAL OUTLAYS	4,955	-	1,617	100,000	300,000
DEBT SERVICE	697,646	1,832,406	1,437,168	1,645,796	1,369,287
TOTAL WATER SUPPLY	1,443,483	2,785,000	2,375,877	2,669,786	2,671,623
WATER DISTRIBUTION					
SUPPLIES	1,387,897	1,200,000	1,561,650	1,150,000	1,377,500
DEPR/AMORT	279,117	-	279,951	91,214	40,000
DISTRIBUTION	1,667,014	1,200,000	1,841,601	1,241,214	1,417,500
TOTAL EXPENDITURES	3,469,870	4,321,000	4,673,484	4,411,000	4,589,123

540 - STORMWATER FUND

	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 BUDGET
REVENUES					
CHARGES FOR CHARGES	-	-	-	-	200,000
TOTAL REVENUES	-	-	-	-	200,000
EXPENDITURES					
PERSONNEL	-	-	-	-	102,615
CONTRACTED SERVICES	-	-	-	-	60,000
CAPITAL OUTLAYS	-	-	-	-	12,000
TOTAL EXPENDITURES	-	-	-	-	174,615

540 - SOLID WASTE FUND

	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 BUDGET
SOLID WASTE FUND					
REVENUES					
CHARGES FOR SERVICES	475,920	499,282	535,490	532,000	535,775
OTHER FINANCING SOURCES	1,596,779	-	-	-	-
TOTAL REVENUES	2,072,699	499,282	535,490	532,000	535,775
EXPENDITURES					
SOLID WASTE & RECYCLING					
PERSONNEL	370,741	338,400	298,982	277,970	314,841
CONTRACTED	143,532	152,550	141,539	146,000	129,000
SUPPLIES	34,263	36,375	32,625	36,000	32,000
CAPITAL	747	-	-	-	-
DEPR/AMORT	15,291	15,291	15,290	-	-
DEBT SERVICE	22,525	19,197	12,286	72,030	-
TOTAL EXPENDITURES	587,099	561,813	500,722	532,000	475,841

MANAGEMENT PLAN

Organizational Budget Narratives
&
Department Goals and Objectives

ELECTED OFFICIALS

Honorable Mayor
Alan Hallman

Alderman at Large
Michael Rast

Councilman at Large
Michael Randman

Councilman (1st Ward)
Josh Powell

Councilman (2nd Ward)
Dianne Dimmick

MAYOR AND COUNCIL:

Statement of Service:

The City of Hapeville operates under the Council-Manager form of government whereby the Council establishes the vision and policy of the City and the City Manager is responsible for implementation. The Council consists of the Mayor and four Council members. The Mayor and Council represent the interests of the citizens of Hapeville by establishing the City's direction, its range of services, and the mileage rate.

Mayor and Council

OVERVIEW

The affairs of the City are conducted by a Mayor and Council, which consists of five members. Under the City's Charter, all corporate powers are vested in the Mayor and the Council members.

TERMS AND WARDS

The Mayor and Council Members serve four-year staggered terms in office. The City is divided into two wards, and two at large seats; however, the Council Members are elected by the voters Citywide.

ABOUT THE MAYOR

The Mayor is the Chief Executive Officer of the City. The Mayor presides at the Council meetings and casts a vote only in the case of a tie.

VISION

- Provide for the Financial Health/Soundness of the City of Hapeville
- Ensure an effective and efficient working environment for the City staff
- Monitor the future needs of our key stakeholders

ADMINISTRATIVE AND FINANCIAL SERVICES:

Statement of Service:

Administrative & Financial Services includes the City Manager, acting as the Chief Operating Officer, and the Department of Finance.

The **City Manager** is responsible for coordinating the functions of the City in the delivery of services to the citizens and businesses. Under the Council-Manager form of government, the City Manager is appointed by and reports to the Mayor and Council. The City Manager is charged with the enforcement of the ordinances of the City and the implementation of the vision the Mayor and Council have determined.

The **Finance Director** is responsible for all financial accounting and reporting of the City. Accounting processes include safeguarding assets, utility and tax billing, payroll, cash receipting, and cash disbursements. Reporting processes includes the annual financial report, the annual budget, special reports to governmental agencies, and monthly reports.

Administrative and Financial Services

Office of the City Manager

ACCOMPLISHMENTS FOR FISCAL YEAR 2017

- Worked with Council to improve financial position of the City.
- Continued implementation of the City's strategic vision, improving policy with leadership, and process with staff.
- Increased transparency and accountability through creation of the Manager's Memo reporting and assignment system.
- Worked with Council to establish creation of the new stormwater utility and the restructuring of building and development fees to better capture cost recovery.

OBJECTIVES FOR FISCAL YEAR 2018

- Support senior management in the continued constant improvement in the delivery of services.
- Continue to secure all intergovernmental financial assistance consistent with the goals of the City
- Continue to enhance the safety, cleanliness, beauty, and walkability of the City.
- Proceed on Federally and State funded Railroad Facilities improvement project.
- Continue to build relationships to encourage City development.

Finance and Accounting

ACCOMPLISHMENTS FOR FISCAL YEAR 2017

- Awarded the National Achievement Certificate for outstanding reporting from GFOA.
- Continued increased public involvement and transparency with the Second Annual Citizen's Chalkboard Budget Workshop.
- Completed Comprehensive Annual Financial Report for FY 2016.
- Generated approximately 4,000 paychecks and processed about 48,000 billings and payments.
- Prepared revenue forecast for Budget.
- Continued to accelerate the accounting and reporting process through training and procedures.

OBJECTIVES FOR FISCAL YEAR 2018

Goal #1: Annual Financial Report

- Produce CAFR by State Deadline
- Generate Trial Balance for audit by September 15 and Reconcile All General Ledger accounts
- Provide support to Auditors
- Analysis & documentation for journal entries
- Prepare and review final documents

Goal #2: Generate Quarterly Financial Reports

- Reconcile accounts to supporting documents
- Accrue revenues and expenses to correct period
- Proof accounts for reasonableness
- Summary Report to City Council

Goal #3: Open New Year

- Reverse accruals and deferrals
- Post audit adjustments
- Close previous Fiscal Year
- Load new budgetary accounts and amounts
- Process new transactions

Goal #4: Customer Service Enhancements

- Explore online tax payments

CLERK OF THE COUNCIL:

Statement of Service:

To uphold public trust, protect local democracy, and provide access to matters of public interest diversely and inclusively by managing elections and annexations, preparing agendas and meeting notices, maintaining accurate Council record, and processing liquor and regulatory licenses.

Clerk of the Council

ACCOMPLISHMENTS FOR FISCAL YEAR 2017

- Continued training to maintain City Clerk's Certification
- Organized the City's permanent files
- Codified the Code of Ordinances
- Processed Service Board applications
- Processed Open Records requests
- Provided staff support for 10 Boards and Committees, including minutes, advertising, and records management.

OBJECTIVES FOR FISCAL YEAR 2018

- Continue Document Retention Program
- Continue training, maintain City Clerk's Certification
- Organize the City's Permanent Files
- Codify the Code of Ordinances
- Maintain Compliance with E-Verify and SAVE reporting requirements.
- Staff Development

Legal Services

The **City Attorney** is appointed by the City Council and is responsible for all legal matters of the City. The City may also employ special council on select matters.

HUMAN RESOURCES:

Statement of Service:

The Human Resources Department works as a team to provide effective service and vital information to employees, retirees, and the public with compassion, dignity, and respect in a fair and equitable manner. Human Resources is responsible for recruitment, testing, employment, compensation, benefits, health and safety, training and development, collective bargaining and labor-management relations, classification, placement, and records

Human Resources

ACCOMPLISHMENTS FOR FISCAL YEAR 2017

- Updated the Benefit Guide for employees
- Processed applications and conducted interviews to fill positions
- Conducted open enrollment for Full-time Employees and Retirees
- Provided Compensation Statements to Employees
- Maintained Retiree Insurance Payments

OBJECTIVES FOR FISCAL YEAR 2018

- Host training through the Safety Committee
- Create New Employee Handbook/Benefits Guide
- Continue Organization of Personnel files
- Continue Pay Study Efforts
- Initiate Wellness Committee and Program
- Increased Safety and Risk Management Attention
- Host employee events during the year
- Update City Website

INFORMATION TECHNOLOGY:

Statement of Service:

IT and Communications Internal Services Fund is responsible for the technology planning and technical support of hardware and software for all City Departments. The IT and Communications Fund also handles all expenditures relating to information technology related infrastructure including Public Safety hardware and software. The maintenance and management of the City of Hapeville Website falls under this fund as well.

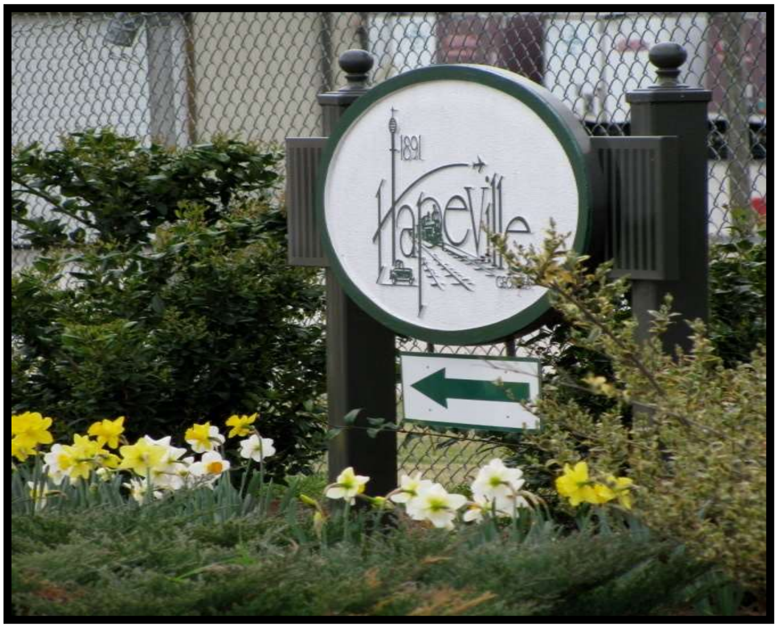
Information Technology

ACCOMPLISHMENTS FOR FISCAL YEAR 2017

- Continued implementation of 5-Year Technology Plan
- Addressed phased plans for replacement of essential equipment for optimal service throughout the City.
- Installed new servers
- Installed security camera system upgrade

OBJECTIVES FOR FISCAL YEAR 2018

- Continue implementation of 5-Year Technology Plan
- Improve operational efficiencies through effective use of software upgrades
- Update city phone system
- Continue installing security cameras and ensuring cross-platform communication
- Continue excellent response time on help-desk tickets



MUNICIPAL COURT SERVICES:

Statement of Service:

The City of Hapeville Municipal Court is dedicated to the administration of justice through procedures established by the Judicial and State legislature ensuring all matters before the Court are resolved expeditiously, equitable and without bias. We have created and will maintain a professional environment where efficient and knowledgeable service will be provided in a courteous and timely matter to all who seek our assistance.

Municipal Court Services

ACCOMPLISHMENTS FOR FISCAL YEAR 2017

- Continued to review legislation to remain in current compliance
- Attended State mandated Municipal Court Clerk training obtained for the Clerk of Court
- Fixed interface for citations between E-Ticketing and Courtware.
- Worked on updating court related files and filing delinquent dispositions.
- Provided a professional and prompt environment in a courteous and timely manner

OBJECTIVES FOR FISCAL YEAR 2018

- Implement a paperless court system to improve efficiency.
- Enhance efforts to organize Court Archives, records retention, and disposal.
- Enhance staff redundancies.

POLICE ADMINISTRATION:

Statement of Service:
The mission of the Police Administration is to consistently seek and incorporate ways to promote, preserve and deliver quality security and safety services to our community, while maintaining the highest of integrity.
We will continue to provide a high quality of police service by developing and maintaining a partnership with the community.
The Administrative Division strives to promote quality performance from all members of the department by incorporating transparency and accountability in a consistent manner. All members of the department are included in planning and managing of community activities to be active within the community.

Police Administration

ACCOMPLISHMENTS FOR FISCAL YEAR 2017

- Awarded initial CALEA accreditation and state recertification.
- Maintained an average response time of less than 3 minutes.
- Successfully filled several vacancies and continued to recruit high quality employees on an as-needed basis.
- Continued community outreach through successful completion of Hapeville Citizens Police Academy and Safetyville Summer Camp.
- Focused on equipment needs to include upgrading computer hardware, software, and purchasing three new vehicles.
- Expanded use of "PowerDMS" Document Management System to accomplish agency, accreditation and certification goals.
- Increased department marketing and enhanced communication with citizens through community events such as Safetyville, National Night Out, Citizens Police Academy, and increased use of social media.

OBJECTIVES FOR FISCAL YEAR 2018

- Continue aggressive recruiting to meet full allocation.
- Continue community outreach to citizens through Citizens Police Academy, Safetyville, National Night Out, and community policing efforts.
- Continue regular meetings of the newly enacted Forward Looking Team (FLT) to assess the agency's movement toward accomplishing goals.
- Increase training and revise the Field Training Officer (FTO) Program.
- Enhance equipment through the purchase of new computer hardware, computer software, and vehicles.

CODE ENFORCEMENT:

Statement of Service

The mission of the Code Enforcement & Animal Control Division is to perform technical level work ensuring that all relevant codes and ordinances are adhered to throughout the City, as well as apprehending and transporting animals found in violation of animal control ordinances. The mission of the Code Enforcement & Animal Control Department shall always be accomplished in a professional manner.

Code Enforcement

ACCOMPLISHMENTS FOR FISCAL YEAR 2017

- Enhanced education and information literature to be more informative and to promote compliance and beautification.
- Increased Code Enforcement effectiveness by developing grid strategy approach, street-by-street review of the City.
- Code Enforcement/Animal Control personnel have continued to provide the citizens with professional and prompt service, while they work in a courteous and timely manner.

OBJECTIVES FOR FISCAL YEAR 2018

- Focus on ways to become more efficient while lowering costs.
- Gain compliance to enhance beautification of the city through education, citation, and abatement.
- Foreclose on and acquire abated property whose costs have reached or exceed fair market value.
- Utilize additional means to reunite pets with owners, including enhanced social media efforts.

FIRE AND RESCUE:

Statement of Service:

The mission of the Fire Department is to provide professionally trained, competent, and ethical firefighters to preserve life and property within the City of
Hapeville. The Fire Department's principle function is to provide services such as: fire suppression, emergency medical service, fire prevention, public education, decontamination of hazardous materials decontamination, and City-wide emergency management coordination.

Fire and Rescue Department

ACCOMPLISHMENTS FOR FISCAL YEAR 2017

- Achieved Insurance Services Office (ISO) rating of Class II Fire Department.
- Maintained average response time of less than 3 minutes.
- Firefighters collected money through boot drives for the Toy for Kids Program.
- Completed over 6,000 hours of training
- Purchased new ladder truck

OBJECTIVES FOR FISCAL YEAR 2018

- Provide service that meets or exceeds the communities' expectations as Hapeville Fire/EMS contribution towards public safety's overall mission of keeping communities safe.
- Properly implement proposed budget.
- Continue to seek grants to assist with department revenue needs.
- Continue to coordinate with all departments on emergency management practice exercises to ensure compliance with NIMS.
- Partner with community groups to improve the safety, health, and medical needs of at-risk populations.
- Continue to create a community partnership, including a formal HFD Administrative Volunteer Program.
- Continue to develop and revise department SOP/SOG.
- Establish facilities maintenance schedule.
- Establish a Career Matrix to better meet public needs.
- Continue to collect and centralize a comprehensive inventory.
- Continue to update organizational chart and develop a balanced organizational structure.
- Develop and finalize plans for conducting promotional exams.

RECREATION DEPARTMENT:

Statement of Service:

To offer diversified and efficient recreational programs and activities that build self-esteem, develop positive character and provide physical, mental and social benefits to our youth, adults and senior citizens that enrich their quality of life and to maintain and prepare our facilities in a clean, safe and enjoyable environment for the citizens of Hapeville.

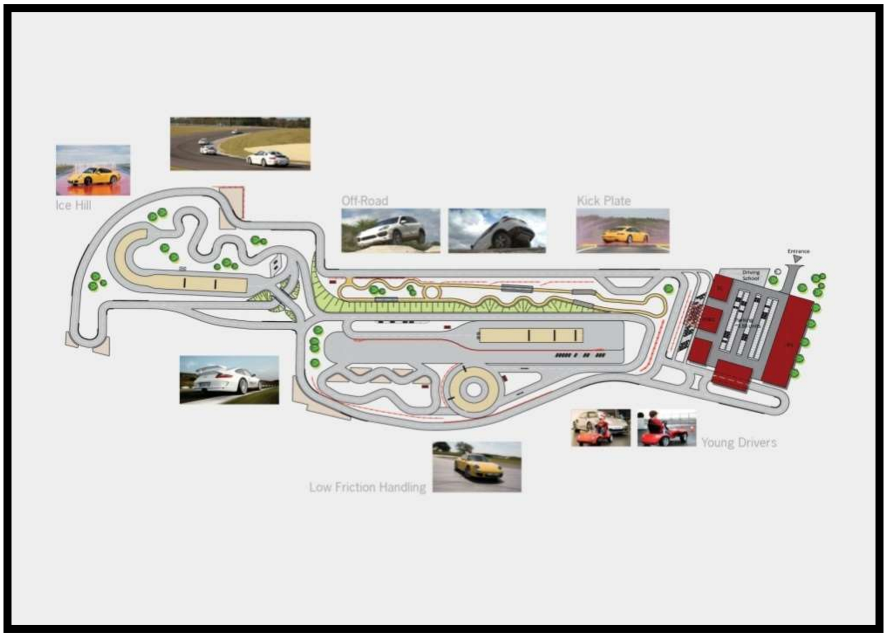
Recreation Department

ACCOMPLISHMENTS FOR FISCAL YEAR 2017

- Provided trips for seniors and the Pleasant Hours Club
- Held First Annual 1K Pet Parade
- Had two teams win championships in the Youth Baseball Alliance, two teams win championships in the Youth Football Alliance, and four basketball teams advance to the Georgia Recreation Parks Association State Championship Games
- Continued community outreach with the Community Yard Sale Day

OBJECTIVES FOR FISCAL YEAR 2018

- Increase diversity within programs, recreation and special event opportunities.
- Meet recreational needs with maximum effectiveness and with minimum expense to the City.
- Promote training opportunities for all employees in order to enhance customer service and efficiency.
- Maintain and improve the department’s general financial condition and ability to respond effectively to changes in community demands and desires, and to secure sufficient funding and resources to maintain existing facilities and viable programs.
- Effectively promote and publicize our programs and special events.



ECONOMIC DEVELOPMENT:

Statement of Service:

The mission of Economic Development is to stimulate and manage the revitalization efforts of the community, both economically and culturally by encouraging and facilitating investment. The City's goal is to position itself as a regional model for a vibrant urban community.

Economic Development Department

ACCOMPLISHMENTS FOR FISCAL YEAR 2017

- Managed the LCI Study Data Collection, Public Input, and Preliminary Design phases.
- Continued initiatives to develop underused Development Authority properties such as Dearborn Plaza
- Welcomed new businesses including SpaceMax and Corner Tavern.
- Established baseline process for One Stop Shop to improve development process.
- Increased communications efforts and social media campaigns to promote Department and City activities
- Continued intergovernmental relations efforts including Aerotropolis Atlanta and Community Improvement Districts.

OBJECTIVES FOR FISCAL YEAR 2015-16

- Continue improving development processes including one stop shop concept, business friendly services and PR/communications.
- Continue seeking grants, managing incentive programs including the Opportunity Zone, and leveraging public/private partnerships and resources for business attraction-seeking opportunities to promote progress.
- Continue cultural arts projects and programs to meet arts destination and tourism goals.
- Improve Department's external communications systems—including developing a social media policy and strategy for the Department that could be adopted and implemented across all Departments.
- Finalize and implement One Stop Shop for businesses and development.

MAIN STREET:

Statement of Service:

The mission of the Hapeville Main Street Program is to promote, facilitate, enhance, and encourage quality growth and development in Downtown Hapeville while preserving the City's historic character.

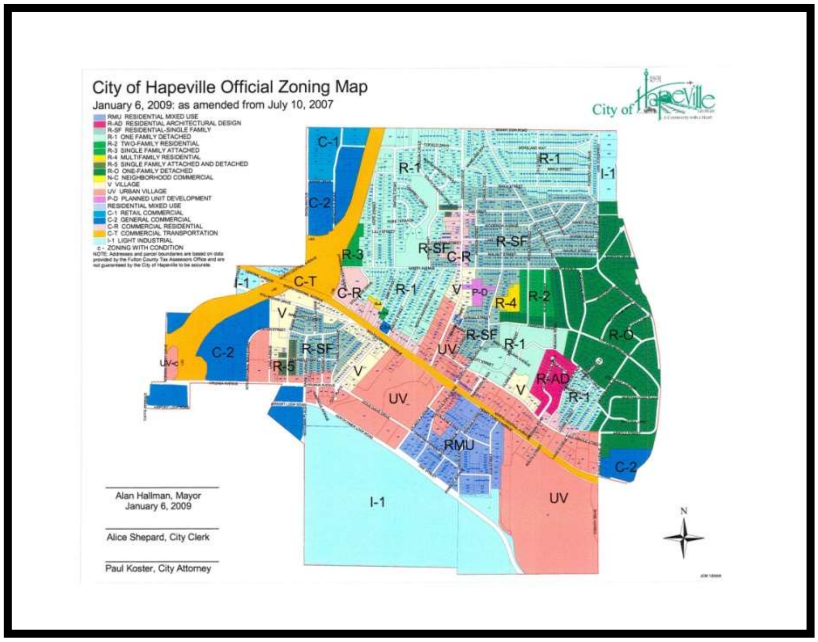
Main Street

ACCOMPLISHMENTS FOR FISCAL YEAR 2017

- Maintained focus on design/visible improvements to Downtown.
- Fostered business friendly environment through programs and communications.
- Participated in Downtown revitalization focused events/activities.
- Volunteers worked on events including the Film Series, the Arts Alliance Gallery Crawls, and a Small Business Tourism & Social Media Workshop.
- Installed Phase II Butterflies.
- Aligned Work Plan and Trainings with National Program.
- Participated in LCI Update process.

OBJECTIVES FOR FISCAL YEAR 2018

- Volunteers will continue to support staff with South Arts and ARC Grant Program Implementation, including Sharing Our Stories project and Southern Circuit of Independent Filmmakers.
- Align Annual Work Plan with the National Program's standard by staff and volunteers continuously engaging in trainings and planning site visits for inspiration / best practices and to become more knowledgeable; implementing community transformation strategies.
- Improve Program's business services by creating / maintaining a downtown business community and relationship; engaging downtown activity through workshops, social events, and social media efforts.
- Continue visible improvement efforts in Downtown through the planters program and artistic downtown directional signage, and provide resources for historic building rehabilitation.



PLANNING AND ZONING:

Statement of Service:

The Planning & Zoning Division's mission is to help guide citizens and developers through the processes of development established by the Mayor and City Council. The functions of the department include consultation on zoning and development regulations, administrative activities related to development, long-range community planning, economic prosperity, and neighborhood stability.

Planning and Zoning

ACCOMPLISHMENTS FOR FISCAL YEAR 2017

- Updated applications and recommended building and development fee changes
- Reviewed Code for discrepancies.
- Coordinated with LCI updates.
- Recommended updates to code as needed.
- Assisted with the establishment of a baseline process for One Stop Shop to improve development process.

OBJECTIVES FOR FISCAL YEAR 2018

- Support Comprehensive Plan and LCI Updates.
- Create an updated subdivision map.
- Adopt Architectural Design Standards revisions.
- Complete inventory of nonconforming uses, buildings, lots and signs; digitize same and contact each owner of properties having such nonconformity in writing.
- Implement GIS mapping system to efficiently process planning and development requests.

HIGHWAYS & STREETS

Statement of Service:

The Highways & Streets Division's mission is to make sure our city roads, traffic signs, traffic signals, and street signs are functioning properly and are in good working condition. Other functions include paving, curbing and sweeping of city roads and the maintenance of sidewalks.

Community Services Department

The **Community Services Department** oversees Highways and Streets and Parks, Grounds and Facilities in the General Fund. The Department also oversees the operations of the Water, Sewer, and Stormwater utility and Sanitation Services which are presented as separate independent funds financed from user charges.

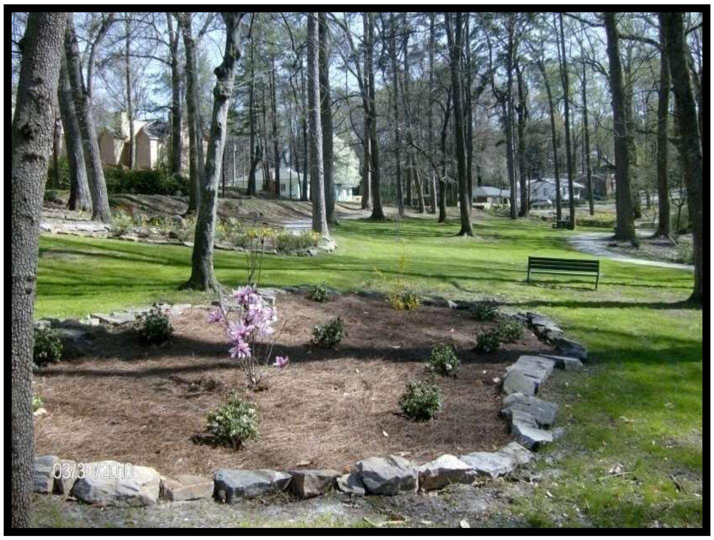
Highways & Streets

ACCOMPLISHMENTS FOR FISCAL YEAR 2017

- Completed Alley Way Renovation
- Completed paving of Woodrow Avenue
- Completed City Hall Parking Reconfiguration Project
- Completed street sweeping on all streets

OBJECTIVES FOR FISCAL YEAR 2018

- Complete Rail Facilities Improvement Project
- Paving of Lake Drive (LMIG funds)
- Complete Dogwood Drive LCI Streetscape Project
- Complete Loop Road Project



PARKS, GROUNDS & FACILITIES:

Statement of Service:

The Parks, Grounds & Facilities Division's mission is to provide an area where Hapeville citizens can enjoy athletic and leisure activities. Functions include maintaining all city parks, city buildings, railroad areas and the Tom Morris Sports Complex. They also provide staffing of city events and festivals.

Parks, Grounds and Facilities

ACCOMPLISHMENTS FOR FISCAL YEAR 2017

- Installed new AC curbs at Police Department
- Installed new handicap door openers at PD & Community Services
- Assisted in the Kaboom Playground Installation
- Installed new Generator at Police Department

OBJECTIVES FOR FISCAL YEAR 2018

- Complete renovation of 597 N. Central Building
- Complete centralized dumpster for Dearborn Plaza
- Install art project areas (4)
- Work with Clean & Beautiful Committee on visible planting areas

WATER, SEWER, & STORMWATER

Statement of Service:

The Water, Sewer, & Stormwater Division's mission is to provide Hapeville's citizens and customers with clean, safe drinking water, to maintain the distribution and collection sewer systems in accordance with accepted Federal and State standards, and to continue to be responsive and proactive to the needs of the Community.

Water, Sewer, & Stormwater

ACCOMPLISHMENTS FOR FISCAL YEAR 2017

- Completed Water Loss Audit
- Completed Ms4 Storm Water Report
- Spin Cast Liner in Moreland Way Storm Pipe
- Implement Stormwater Utility Fee
- Serviced All City Compound Meters
- Flushed All City Hydrants

OBJECTIVES FOR FISCAL YEAR 2018

- Install new Touch Read Meters
- Flush All City Hydrants
- Complete Ms4 Storm Water Report

SOLID WASTE:

Statement of Service:

The Solid Waste Division's mission is to provide pickup of garbage, trash and yard debris in an efficient manner. We also provide recycling as a method of reducing the amount of waste that goes into the landfills.

Solid Waste

ACCOMPLISHMENTS FOR FISCAL YEAR 2017

- Conducted Clean Sweep Program
- Recycled Tires in Atlanta
- Continued to compost all loose leaves

OBJECTIVES FOR FISCAL YEAR 2018

- Continue to make Solid Waste Fund self-sufficient
- Expansion of composting program for leaves

Definitions

The budget document contains specialized and technical terminology that is unique to public finance and budgeting. The following definitions are provided to assist the reader in understanding these terms.

- **Account Number:** A line item code defining an appropriation.
- **Accrual Accounting:** The method of accounting under which revenues are recorded in the accounting period in which they are earned and expenses are recognized in the period in which they are incurred.
- **Ad Valorem Tax:** Commonly referred to as property taxes. These charges are levied on all real and certain personal property according to the property's assessed valuation and the tax rate.
- **Adopted Budget:** Term used to describe revenues and expenditures for the upcoming year beginning July 1st as adopted by City Council.
- **Appraised Value:** The market value of real and personal property as of January 1st each year, determined by Fulton County Tax Commissioner Office.
- **Appropriation:** A specific amount of money authorized by City Council for the purpose of providing or acquiring goods and services.
- **Assessed Property Value:** The value set upon real estate or other property by the Fulton County Assessor and the State as a basis for levying taxes. The assessed value in the state of Georgia is 40 percent of the fair market value.
- **Assets:** Property owned by a governmental unit which has monetary value.
- **Audit:** The examination of documents, records, reports, systems of internal control, accounting and financial procedures.
- **Authorized Position** The formal statement approved by the City Council that outlines the approved positions for the approaching fiscal year.
- **Balance Sheet:** A financial statement that discloses the assets, liabilities, reserves and balances of a fund as of a specific date.
- **Balanced Budget:** A budget in which the planned sources of funds available are equal to the planned expenditures.
- **Bond:** A certificate of debt issued by an entity guaranteeing payment of the original investment plus by a specified future date.
- **Bond Proceeds:** The money paid to the issuer by the purchaser of a new issue of municipal debt securities used to finance a project or purpose for which the securities were issued.
- **Bonded Indebtedness:** That portion of indebtedness represented by outstanding bonds.
- **Budget:** A financial plan for a specified period of time that matches all planned revenues and expenditures to planned services.
- **Budget Authority:** The City Council may adjust budgeted appropriations for reasons unforeseen at the time of the adoption of the original budget. Such amendments are made by Council. The City Manager may make transfers of appropriations within a function.

- **Budget Calendar:** The schedule of key dates or milestones, which the City departments follow in the preparation, adoption and administration of the budget.
- **Budget Document:** The official publication that outlines the financial plan as approved by the City Council.
- **Budget Message:** A general discussion of the proposed budget as presented by the City Manager to City Council.
- **Capital Outlay:** Expenditures which acquire a fixed asset, such as equipment, vehicles, improvements or major repairs in excess of $5,000
- **Capital Project Budget:** A financial plan for construction of physical assets such as buildings, streets, and recreation facilities.
- **Chart of Accounts:** The classification system as mandated by the State used by the City to organize the accounting for various operations.
- **City Council:** The Mayor and four Council members collectively acting as the legislative and policymaking body of the City.
- **Comprehensive Annual**
- **Financial Report (CAFR):** A report published to provide the Council, representatives of financial institutions, our citizens and other interested persons, detailed information concerning the financial condition of the City government.
- **Contractual Services:** The cost related to services performed for the City by individuals, businesses or utilities under contract.
- **Debt:** An obligation resulting from the borrowing of money or from the purchase of goods and services.
- **Debt Limit:** The maximum amount of gross or net debt which is permitted by law.
- **Debt Service:** Interest and principal payments associated with the issuance of debt.
- **Deficit:** An excess of expenditures over revenues and resources.
- **Delinquent Taxes:** Taxes that remain unpaid 45 days after taxes are billed and to which a penalty for non-payment is attached.
- **Depreciation:** A decrease in value of physical assets due to use and the passage of time.
- **Effectiveness:** The degree to which a program or procedure is successful at achieving its goals and objectives.
- **Efficiency:** The degree to which a program or procedure is successful at achieving its goals and objectives with the minimum use of resources.
- **Encumbrance:** An amount of money committed for the payment of goods and services not yet received or paid for.
- **Ending Fund Balance:** The excess of the fund's assets over its liabilities for a given period.
- **Enterprise Fund:** A self-supporting fund designed to account for activities supported by user charges.
- **Equipment:** Tangible property of a permanent nature which is useful in carrying on operations, such as machinery, tools, and furniture.

- **Estimated Revenue:** The amount of projected revenue to be collected during a fiscal year.
- **Excise Tax:** A levy on a specific type of transaction at a rate specific to that transaction. Also known as a selective sales tax.
- **Expenditures:** Payments for goods received or services rendered.
- **Financial Policies:** Financial policies are used to enable the City to achieve a sound financial position. They are in writing and are periodically updated and endorsed.
- **Fiscal Year:** Any period of 12 consecutive months designated as the budget year. The City's fiscal year begins on July 1st and ends on June 30th.
- **Fixed Assets:** Assets of long-term character, which are intended to continue to be held for use, such as buildings, machinery and equipment.
- **Franchise Fees:** Fees paid to a municipality from a franchisee for the use of city streets and right-of-ways. Businesses required to pay franchise fees include utilities such as gas, electricity, cable television, and telephone.
- **Function:** A group of related activities aimed at accomplishing a major service or regulatory program.
- **Fund:** A entity with its own interrelated accounts for revenues, expenditures assets and liabilities associated with a specific purpose.
- **Fund Balance:** The difference between a fund's assets and its liabilities, portions of the fund balance may be designated for various purposes.
- **Fund Group:** A group of funds which are similar in purpose and character.
- **General Fund:** A fund used to account for all of the services of a governmental unit not accounted for in another fund (such as utilities).
- **General Obligation Bonds:** Bonds that finance a variety of public projects such as streets, buildings, and improvements. The repayment of these bonds is usually made from the general fund. These bonds are backed by the full faith and credit of the issuing government.
- **Goal:** A statement of broad direction, purpose or intent based on the needs of the community.
- **Governmental Accounting Standards Board (GASB):** A standard-setting body, associated with the Financial Accounting Foundation, which prescribes standard accounting practices for governmental units, and mandated by State law.
- **Governmental Fund:** A fund used to account for mainly tax-supported activities.
- **Grant:** A contribution by a government or other organization to support a particular project or program.
- **Infrastructure:** Facilities on which the continuance and growth of a community depend, such as streets and roads, sewers, public buildings, and parks.
- **Interest Rate:** The annual yield earned on an investment, expressed as a percentage.

- **Internal Service Fund:** A fund used to account for cost that is allocated to other funds based on usage.
- **Interfund Transfers:** Resources transferred from one fund to another.
- **Intergovernmental Revenue:** Revenue received from another governmental entity for a specified purpose.
- **Investments:** Securities and real estate held for the production of income in the form of interest, dividends, or lease payments.
- **Lease Purchase:** Method of financing used for the acquisition of improvements. Title to the property transfers to the City at the expiration of the lease terms.
- **Legally Adopted Budget:** The total of the budget of each City fund including budgeted transactions between funds.
- **Levy:** The amount of taxes or special assessments imposed by the governmental unit.
- **Liabilities:** Debt or other legal obligations arising out of transactions in the past which must be liquidated renewed or refunded at some future date.
- **Licenses and Permits:** Revenues in this category are charges designed to reimburse the City for costs of regulating the activities being licensed.
- **Line Item Budget:** A budget that lists each expenditure category separately along with the dollar amount budgeted for each specified category.
- **Local Option Sales Tax (LOST):** Tax levied at the rate of one percent which applies to the same items as the State sales tax.
- **Long Term Debt:** Debt with a maturity of more than one year after the date of issuance.
- **Maintenance:** The upkeep of physical properties in condition for use or occupancy.
- **Millage Rate:** The ad valorem property tax rate expressed in terms of the levy per thousand dollars of taxable assessed value.
- **Modified Accrual**
- **Accounting:** The basis of accounting under which expenditures are recorded as soon as they result in liabilities for benefits received and revenue is recorded when received. The extent of modification varies in practice, depending upon the accountant's judgment.
- **Net Assets:** The difference between the City's total assets and total liabilities. Measuring net assets is one way to gauge the City's financial condition.
- **Net Bonded Debt:** Gross bonded debt less any cash or other assets available and earmarked for its retirement.
- **Net Budget:** The legally adopted budget less all interfund transactions. Interfund transactions representing transfers and interfund reimbursements are subtracted from the legally adopted budget amount to prevent being double counted from the perspective of the entire budget.
- **Object:** As used in expenditure classification, this term applies to item purchased. or the service obtained, such as personal services, purchased property services, other purchased services, supplies and capital outlay

- **Objective:** Serving as a goal; being the object of a course of action.
- **Occupational Tax Permit:** This is a general tax of business for the privilege of conducting business within the city limits. Rates are set at each city's discretion but may not be discriminatory or confiscatory.
- **Ordinance:** A formal legislative enactment by the governing board of a municipality.
- **Overlapping Debt:** The proportionate share that residents, within the reporting government, must bear of the debts of other local governments located wholly or in part within the geographic boundaries of the reporting government.
- **Paying (Fiscal) Agent Fees:** Fees paid to the financial institution that receives and disburses bond payments made on the City's debt obligations.
- **Performance Measures:** Specific quantitative measures of work performed within a department.
- **Personal Property:** Mobile property not attached permanently to real estate, including tangible property such as furniture, equipment, inventory, and vehicles.
- **Personal Services:** The costs associated with compensating employees for their labor. This includes salaries and fringe benefits.
- **Policy:** A set of guidelines used for making decisions.
- **Productivity:** A measure of the increase of service output of City programs compared to the per unit of resources input invested.
- **Projected:** Estimation of revenues and expenditures based on past trends, current and expected economic conditions, and future financial forecasts.
- **Property Tax:** A tax levied on the assessed value of real, public utility, and personal property.
- **Proprietary Fund:** A fund to account for activities that are often business like whether internal or external in operations.
- **Public Hearing:** The portions of open meetings held to present evidence and provide information on both sides of an issue.
- **Purchase Order:** A document which authorizes the delivery of specified merchandise or the rendering of specific services.
- **Real Property:** Immobile property; examples are land, natural resources above and below the ground, and fixed improvements to the land.
- **Refunding:** The issuance of new debt whose proceeds are used to repay previously issued debt.
- **Reserve:** An account used to record a portion of the fund balance as legally segregated for a specific use, usually at a future time.
- **Resolution:** A special order of the City Council, which has a lower legal standing than an ordinance.
- **Revenues:** Monies received or anticipated by a local government from both tax and non-tax sources during the fiscal year.
- **Revenue Bond:** Bond secured by the revenues of the specific operation being financed.

• **Service Level:**	Measurement of services provided by the City to the public.
• **Special Revenue Fund:**	A fund in which the revenues are designated and restricted for a specific purpose
• **Supplies:**	Expenditures or expenses for supplies that ordinarily are consumed within a fiscal year and which are not included in inventories.
• **Tax Rate:**	Usually expressed in dollars per thousand times taxable values of real And personal property
• **Taxes:**	Compulsory charges levied by a government for the purpose of financing services performed for the common benefit
• **Transfers In/Out:**	Amount transferred from one fund to another to assist in financing the services of the recipient fund.
• **Undesignated Fund Balance:**	Funds in excess of current needs and which the City Council has not specifically designated for any other purpose. The City maintains an undesignated general fund balance to help mitigate the effects of such unanticipated situations such as economic downturns, loss of revenues, additional costs , etc
• **User Charges:**	The payment of a fee for direct receipt of a public service by the party benefiting from the service.
• **Workloads:**	A measure of the services provided.

ACRONYMS

CAD – Computer Aided Dispatch

CAFR – Comprehensive Annual Financial Report

CALEA – Commission on Accreditation for Law Enforcement Agencies

CDBG – Community Development Block Grant

COPS – Community Oriented Policing Services

DEA – Drug Enforcement Agency

DOJ – Department of Justice

DOT – Department of Transportation

DOCS- Department of Community Services

DOAA-Department of Audits and Accounts

MIS – Management Information Systems

EPD – Environmental Protection Department

FTE – Full Time Equivalent

GCIC – Georgia Crime Information Center

GFOA – Government Finance Officers Association

GIS – Geographic Information System

GTA – Georgia Technology Authority

HATT – Hapeville Association of Trade and Tourism

HDA - Hapeville Development Authority

ICMA – International City/County Management Association

ISO – Insurance Services Office

IT - Information Technology

LAN – Local Area Network

LOST - Local Option Sales Tax

MDT – Mobile Data Terminals

POST – Peace Officers Standards and Training

TAD – Tax Allocation District

CITY OF HAPEVILLE
BUDGET DETAILS--- BUDGET YEAR 2018

		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 ADOPTED
100-GENERAL FUND			REVENUES				
TAXES							
100-311100	Real Property-Current Year	3,908,744	3,100,788	2,705,734	3,051,502	3,430,800	3,500,000
100-311110	Special Tax Distr-Real - CY	0	0	0	78,798	100,000	90,000
100-311150	Public Utilities	0	0	111,171	340,417	450,000	560,000
100-311200	Real Property -Prior Year	275,851	98,837	1	51,284	340,000	100,000
100-311300	Personal Property-Current Yr	0	995,545	927,534	965,898	1,042,014	1,025,000
100-311310	Motor Vehicle	169,593	241,740	217,696	181,993	150,000	100,000
100-311400	Personal Property-Prior Yr	0	57	0	167,321	100,000	50,000
100-311600	Real Estate Transfer (intang)	44,282	38,107	47,544	51,710	50,000	50,000
100-311710	Franchise Tax-Georgia Power	435,537	508,833	540,882	523,909	525,000	525,000
100-311730	Franchise Tax-Atlanta Gas Ligh	32,160	43,767	47,024	50,769	40,000	40,000
100-311750	Franchise Tax-Television Cable	47,301	46,910	47,389	50,469	60,000	50,000
100-311760	Franchise Tax-Bell South	32,381	42,153	36,227	30,205	50,000	25,000
100-311770	Franchise Tax - Verizon	1,553	0	0	0	0	0
100-311790	Franchise Tax-Other	327	1,819	1,502	24,150	2,000	16,000
100-313100	Local Option Sales & Use	1,596,392	1,668,856	1,739,336	1,751,341	1,800,000	1,825,000
100-313900	Car Rental Tax	0	0	0	0	0	0
100-313910	Real Estate Transfer Tax	22,326	9,102	21,768	13,852	12,000	15,000
100-313920	Railroad Tax	0	2,099	2,124	2,333	2,000	2,000
100-314200	Alcoholic Beverage Excise	145,451	146,863	154,102	161,637	140,000	160,000
100-314300	Local Option Mixed Drink	24,858	29,045	29,869	27,690	25,000	30,000
100-316100	Occupational Tax Fee	231,405	265,775	289,887	324,329	295,000	350,000
100-316200	Insurance Premium Taxes	327,079	351,426	354,276	391,735	400,000	400,000
100-319100	Property Tax Penalties & Int	119,486	31,989	53,203	75,789	55,000	60,000
100-319110	Interest-Investments	0	59	0	0	0	0
100-319500	Fi Fe	6,825	3,696	2,268	4,705	2,500	2,000
100-319600	GTS Fees	22,985	1,035	4,910	(9,840)	6,000	7,000
100-319900	Other Taxes	40,298	20,130	5,446	616	1,000	0
	TOTAL TAXES	7,484,834	7,648,631	7,339,893	8,312,612	9,078,314	8,982,000
LICENSES AND PERMITS							
100-321100	Alcoholic Beverage License	112,925	98,560	131,238	120,117	125,000	135,000
100-321130	Liquor License Fee	0	0	(200)	0	0	0
100-321140	Alcohol Server ID Cards	8,900	9,355	13,160	12,130	12,000	15,000
100-321200	Business License	9,785	3,369	4,175	0	0	15,000
100-322210	Zoning & Land Use	75	175	0	0	0	0
100-322900	Building Permits	103,771	50,443	61,827	161,004	400,000	450,000
	TOTAL LICENSES AND PERMITS	235,456	161,902	210,200	293,251	537,000	615,000
INTERGOVERNMENTAL REV							
100-332000	LMIG Grant	45,419	0	0	0	0	0
100-335200	ARC - Sharing Our Stories	0	0	0	0	35,000	0
100-336002	LCI-ARC 80%	0	0	0	0	100,000	0
	TOTAL INTERGOV'MNTAL REV	45,419	0	0	0	135,000	0
CHARGES FOR SERVICES							
100-341100	Court Costs, Fees, & Charges	1,325	1,175	451	437	500	500
100-341110	Technology Fee - Court	0	0	38,147	27,824	22,000	22,000
100-341120	Probation Fees/Fines	0	0	10,875	83,033	65,000	65,000
100-341190	Other Charges for Services	906	(4,736)	2,355	790	1,000	1,000
100-341191	Return Check Fees	136	0	99	34	100	0
100-341300	Planning & Dev Fees & Charges	3,775	2,035	9,732	5,045	5,000	12,000
100-341330	Tree Removal Fees	0	0	0	0	0	0
100-341400	Printing & Duplicating Service	50	0	0	0	0	0
100-341910	Election Qualifying Fee	0	1,639	0	1,405	0	0
100-341920	Convenience Fees	0	8,865	13,088	13,845	12,000	12,000
100-341930	Wrecker Fees	4,355	4,750	4,550	4,450	5,000	5,000

		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 ADOPTED
100-341935	Booting Permits	0	150	50	350	500	250
100-342120	Accident Reports	3,130	2,811	3,295	3,490	3,000	3,000
100-342125	VIN Check Fees	665	30	0	470	500	600
100-342310	Fingerprinting Fee	1,034	3,106	2,373	3,644	2,500	4,000
100-342600	Ambulance Fees	156,605	167,244	130,142	146,017	125,000	145,000
100-342650	Fire Dept. Training Fees	0	20	0	0	0	0
100-342660	Fire Department Report Fees	0	0	45	65	0	25
100-342670	Fire Dept Fees	0	0	423	120	200	1,800
100-342680	Fire Dept Permits	0	0	15	120	100	0
100-342900	Criminal History	7,250	6,950	6,520	6,915	6,000	4,500
100-347200	Rec Activity Fee	1,814	0	0	0	0	1,000
100-347400	Coach's Equipment Reimb Fund	2,610	7,115	4,400	0	0	0
100-347500	Rec Rental & Miscellaneous	2,370	2,652	1,389	1,200	1,500	3,000
100-347502	Rec Cheerleading/Dance	2,460	2,540	4,690	2,783	3,000	3,000
100-347503	Rec Football	6,515	10,697	11,590	11,005	12,000	10,000
100-347504	Rec Basketball	3,560	3,012	2,328	3,470	3,000	3,000
100-347505	Rec Tournaments	1,573	285	1,702	993	1,200	1,200
100-347506	Rec Baseball/Girl's Softball	9,495	9,410	9,675	8,465	10,000	10,000
100-347507	Rec. Adult Softball	3,670	9,140	1,800	0	2,500	2,500
100-347508	Rec Children's Programs	29,704	22,495	17,998	17,501	15,000	15,000
100-347509	Rec Seniors Programs	1,900	0	1,115	0	500	0
100-347510	Building rental - HATT	48,000	48,000	0	0	0	0
100-347511	Services Provided to HATT	865,660	747,296	0	0	0	0
100-347512	Academy Theatre	0	572	1,212	300	1,000	0
	TOTAL CHARGES FOR SERVICES	1,158,562	1,057,253	280,059	343,771	298,100	325,375
FINES AND FORFEITURES							
100-351100	Court Fines	493,203	493,724	358,686	152,401	200,000	270,000
100-351150	Code Enforcement Liens/Fines	0	0	0	4,128	3,000	2,000
100-351360	Asset Forfeitures-Evidence	1,047	5,306	121,619	(36,453)	0	0
100-351370	Asset Forfeit - Dept. of Treas		0	0	0	0	0
	TOTAL FINES AND FORFEITURES	494,250	499,030	480,305	120,076	203,000	272,000
INVESTMENT INCOME							
100-361100	Interest Revenues	979	62	191	218	150	150
	TOTAL INVESTMENT INCOME	979	62	191	218	150	150
CONTRIBUTIONS							
100-371100	Clean & Beautiful Contrib	16,628	16,165	(47)	0	0	0
100-371200	Contributions - Community Dev.	0	200	0	0	0	0
100-371300	Safetyville	0	0	0	0	0	0
100-371250	Donations-Recreation	0	0	300	0	0	0
100-371400	Contributions & Donations	0	0	0	1,000	1,000	0
100-375000	Festival Contributions & Fees	4,217	4,081	7,797	7,355	6,000	10,000
100-376000	Main Street Donations	100	0	310	241	0	0
100-377000	Main Street - Miscellaneous	0	797	0	0	0	0
	TOTAL CONTRIBUTIONS	20,945	21,243	8,360	8,596	7,000	10,000
MISC REVENUE							
100-381100	Cell Phone Tower Lease	25,748	25,748	25,748	29,442	245,000	89,200
100-381110	Misc Revenue	0	0	188	3,047	5,000	5,000
100-381120	WiFi Fees	4,694	4,068	3,769	0	2,500	0
100-381200	Other Reimbursements	146	2,050	1,384	5,999	1,000	1,000
100-381300	Gas South Fees	0	0	0	1,356	1,000	1,000
100-383000	Reimbursements for damages	0	0	0	0	0	0
	TOTAL MISC REVENUE	30,588	31,866	31,089	39,844	254,500	96,200
OTHER FINANCING SOURCES							
100-392100	Sale of General Fixed Assets	121	86	0	0	0	0
100-0-393100	Lease Proceeds	0	0	0	1,290,807	0	0
100-394400	Proceeds-Vehicle Lease	202,141	0	0	25,000	3,000	0

		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 ADOPTED
100-394500	Proceeds-Fire SCBA Units	89,796	0	0	0	0	0
100-395100	Transfers to Water-Sewer Fun	0	0	0	0	0	0
100-395200	Results of Operations 2010	0	0	0	0	0	0
100-395100	Transfer frm Water-Sewer Fd	236,374	205,695	554,667	255,069	350,000	330,000
100-395250	Carryover	0	0	0	0	0	20,000
100-395295	Transfer from Dev Auth	0	0	0	30,000	0	0
100-395300	Transfer frm Hotel/Motel Fd	742,286	836,512	975,296	1,055,410	1,072,736	1,180,000
100-395540	Transfers from Sanitation Fd	22,525	19,197	11,050	12,286	0	0
100-395550	Transfer to E-911 Special Rev	0	0	0	0	0	0
	TOTAL OTHER SOURCES	1,293,243	1,061,490	1,541,013	2,668,572	1,425,736	1,530,000
	TOTAL REVENUES	10,764,276	10,481,477	9,891,110	11,786,937	11,938,800	11,830,725

GENERAL FUND REVENUE SUMMARY BY SOURCE

SOURCES	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 ADOPTED
TAXES: ALL SOURCES	7,484,834	7,648,631	7,339,893	8,312,612	9,078,314	8,982,000
LICENSES AND PERMITS	235,456	161,902	210,200	293,251	537,000	615,000
INTERGOVERNMENTAL	45,419	0	0	0	135,000	0
CHARGES FOR SERVICES	1,158,562	1,057,253	280,059	343,771	298,100	325,375
FINES AND FORFEITURES	494,250	499,030	480,305	120,076	203,000	272,000
INVESTMENT INCOME	979	62	191	218	150	150
CONTRIBUTIONS	20,945	21,243	8,360	8,596	7,000	10,000
MISC REVENUE	30,588	31,866	31,089	39,844	254,500	96,200
OTHER SOURCES OF FUNDS	1,293,243	1,061,490	1,541,013	2,668,572	1,425,736	1,530,000
TOTAL G F REVENUES	10,764,276	10,481,477	9,891,110	11,786,940	11,938,800	11,830,725

		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 ADOPTED
100-GENERAL FUND	EXPENDITURES			LINE ITEMS			
COUNCIL							
PERSONNEL SERVICES							
100-5-1110-	511100 Regular Employees	31,174	31,801	31,015	30,294	31,200	31,200
100-5-1110-	512200 Soc Sec FICA Contrib	1,931	1,962	1,967	1,863	1,934	1,934
100-5-1110-	512300 Medicare	451	459	460	436	452	452
	TOTAL PERSONNEL SERVICES	33,556	34,222	33,442	32,593	33,586	33,586
CONTRACTED SERVICES							
100-5-1110-	521200 Contract Services	0	2,913	0	0	0	0
100-5-1110-	522050 Meeting expenses	147	2,601	0	3,130	2,100	2,000
100-5-1110-	523500 Travel	1,124	3,011	(317)	5,969	3,500	4,200
100-5-1110-	523700 Education & Training	505	4,741	2,940	4,617	4,500	5,400
	TOTAL CONTRACTED SERVICES	1,776	13,266	2,623	13,716	10,100	11,600
SUPPLIES & MINOR EQUIPMENT							
100-5-1110-	531100 Supplies	0	156	602	629	4,000	2,000
	TOTAL SUPPLIES & MINOR EQUIP	0	156	602	629	4,000	2,000
	TOTAL COUNCIL	35,332	47,644	36,667	46,938	47,686	47,186
MAYOR							
PERSONNEL SERVICES							
100-5-1310-	511100 Regular Employees	8,339	8,435	8,432	8,171	8,400	8,400
100-5-1310-	512200 Social Security FICA Contrib	497	521	521	503	521	521
100-5-1310-	512300 Medicare	116	122	122	118	122	122
	TOTAL PERSONNEL SERVICES	8,952	9,078	9,075	8,792	9,043	9,043
CONTRACTED SERVICES							
100-5-1310-	523500 Travel	2,099	959	0	1,716	900	500
100-5-1310-	523700 Education & Training	1,390	540	1,375	1,093	2,000	1,500
	TOTAL CONTRACTED SERVICES	3,489	1,499	1,375	2,809	2,900	2,000
SUPPLIES & MINOR EQUIP							
100-5-1310-	531100 Supplies	9,424	8,217	7,699	4,095	6,000	9,000
	TOTAL SUPPLIES & MINOR EQUIP	9,424	8,217	7,699	4,095	6,000	9,000
	TOTAL MAYOR	21,865	18,794	18,149	15,696	17,943	20,043
CITY CLERK							
PERSONNEL SERVICES							
100-5-1330-	511100 Regular Employees	50,603	50,653	57,513	65,955	63,003	63,003
100-5-1330-	511300 Overtime	3,560	4,161	7,837	8,112	7,000	7,500
100-5-1330-	512100 Group Insurance	13,084	8,945	9,379	9,373	7,760	7,818
100-5-1330-	512200 Social Security FICA Contrib	3,119	3,158	3,680	4,264	4,340	3,906
100-5-1330-	512300 Medicare	730	739	861	997	1,015	914
100-5-1330-	512400 Retirement Contribution	13,966	11,932	5,166	5,208	8,075	7,404
100-5-1330-	512700 Worker's Compensation	1,969	30	54	1,063	438	1,020
	TOTAL PERSONNEL SERVICES	87,031	79,618	84,490	94,972	91,631	91,565
CONTRACTED SERVICES							
100-5-1330-	521200 Professional	0	0	0	16,370	5,000	5,000
100-5-1330-	523200 Communications	0	0	364	0	0	0
100-5-1330-	523210 Information Technology	12,134	0	0	0	0	0
100-5-1330-	523300 Advertising	901	1,081	880	2,860	7,800	3,000
100-5-1330-	523400 Printing & Binding	6,245	700	5,033	702	11,000	11,000
100-5-1330-	523500 Travel	242	0	692	276	750	2,000
100-5-1330-	523600 Dues & Fees	106	105	50	40	0	100
100-5-1330-	523700 Education & Training	475	1,004	488	705	500	2,000
	TOTAL CONTRACTED SERVICES	20,103	2,890	7,507	20,953	25,050	23,100

		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 ADOPTED
SUPPLIES & MINOR EQUIP							
100-5-1330-	531100 Supplies	510	399	1,732	717	2,000	4,000
100-5-1330-	531300 Operating Lease	0	0	0	0	0	2,100
100-5-1330-	531400 Books & Periodicals	0	0	0	0	0	0
100-5-1330-	531600 Small Equipment<5000	0	0	0	0	0	2,000
100-5-1330-	531700 Other Supplies	0	45	470	0	500	500
	TOTAL SUPPLIES & MINOR EQUIP	510	444	2,202	717	2,500	8,600
		0	0	0	0	0	0
100-5-1330-	542400 Computers						
	TOTAL CAPITAL OUTLAYS > $5000	0	0	0	0	0	0
	TOTAL CITY CLERK	107,644	82,952	94,199	116,642	119,181	123,265

ELECTIONS

		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 ADOPTED
CONTRACTED SERVICES							
100-5-1400-	523300 Advertising	0	300	210	23	400	200
100-5-1400-	523400 Printing & Binding	19	0	0	0	0	0
100-5-1400-	523850 Contract Labor	7,137	(190)	0	5,514	0	9,850
	TOTAL CONTRACTED SERVICES	7,156	110	210	5,537	400	10,050
	TOTAL ELECTIONS	7,156	110	210	5,537	400	10,050

FINANCE & ADMINISTRATION

		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 ADOPTED
PERSONNEL SERVICES							
100-5-1510-	511100 Regular Employees	275,198	232,012	225,325	213,184	270,829	333,394
100-5-1510-	511300 Overtime	6,808	5,286	3,358	3,190	4,000	4,000
100-5-1510-	512100 Group Insurance	57,463	73,836	33,146	20,429	34,919	42,997
100-5-1510-	512150 Group Insurance - Retirees	22,772	0	0	0	0	0
100-5-1510-	512200 Social Security FICA Contrib	16,193	14,082	10,463	12,373	17,055	20,918
100-5-1510-	512300 Medicare	3,955	3,367	3,083	2,894	3,989	4,892
100-5-1510-	512400 Retirement Contribution	71,834	61,176	23,298	23,489	36,732	39,651
100-5-1510-	512500 Money Purchase Pension	16,174	15,061	14,061	8,121	5,000	5,000
100-5-1510-	512600 Unemployment Insurance	0	0	0	0	3,000	3,000
100-5-1510-	512700 Worker's Compensation	10,818	157	279	3,324	1,882	5,322
100-5-1510-	512740 Car Allowance	0	0	200	4,800	4,800	4,800
100-5-1510-	512750 Housing Allowance	0	0	446	5,850	0	0
100-5-1510-	512760 Moving Allowance	0	0	0	5,000	4,700	4,700
100-5-1510-	512800 Vacant positions	0	0	0	0	0	0
	TOTAL PERSONNEL SERVICES	481,215	404,977	313,659	302,654	386,906	468,674
CONTRACTED SERVICES							
100-5-1510-	521100 Contract Services	35	0	0	9,080	70,670	20,000
100-5-1510-	521200 Professional Services	187,221	176,084	216,276	198,211	176,380	80,000
100-5-1510-	521201 Other Contract Service	0	0	0	0	0	0
100-5-1510-	521203 Professional Svcs - W/C	0	0	0	0	50,000	0
100-5-1510-	521205 Bank Charges	3,708	43,095	41,616	42,213	45,000	40,000
100-5-1510-	522100 Operating Leases	0	0	0	0	0	0
100-5-1510-	522200 Repairs & Maintenance	3,845	2,519	157	833	1,000	1,000
100-5-1510-	523100 Insurance Other Than Emp Ben	0	9,524	0	28,311	50,000	0
100-5-1510-	523110 Insurance-Liability	190,980	208,787	195,623	158,749	200,000	320,000
100-5-1510-	523200 Communications	6,106	6,112	2,348	7,999	10,000	10,000
100-5-1510-	523210 Information Technology	42,753	360	0	0	0	0
100-5-1510-	523300 Advertising	11,841	751	1,762	(1,319)	0	2,000
100-5-1510-	523400 Printing & Binding	1,840	1,268	968	315	900	900
100-5-1510-	523500 Travel	2,283	1,482	2,028	2,999	2,500	2,500
100-5-1510-	523600 Dues & Fees	62,571	8,648	15,055	21,596	20,000	15,000
100-5-1510-	523700 Education & Training	2,800	1,128	430	3,189	3,500	3,500
100-5-1510-	523850 Contract Labor	0	0	0	0	0	0
100-5-1510-	523900 Other	573	95	(22)	181	0	0

		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 ADOPTED
	TOTAL CONTRACTED SERVICES	516,556	459,853	476,241	472,357	629,950	494,900
SUPPLIES & MINOR EQPT							
100-5-1510-	531100 Supplies	14,813	13,872	14,812	15,959	17,000	12,000
100-5-1510-	531220 Natural Gas	2,941	2,643	2,248	1,519	3,000	3,000
100-5-1510-	531230 Electricity	15,711	18,089	17,717	16,905	18,000	18,000
100-5-1510-	531270 Gasoline/Diesel	4,764	4,251	1,094	643	1,000	1,000
100-5-1510-	531300 Operating Lease	0	0	0	0	13,000	10,000
100-5-1510-	531400 Books & Periodicals	652	443	348	243	500	500
100-5-1510-	531600 Small Equipment<5000	0	0	0	0	1,000	2,000
100-5-1510-	531700 Other Supplies	2,095	0	0	0	500	500
	TOTAL SUPPLIES & MINOR EQPT	40,976	39,298	36,218	35,269	54,000	47,000
CAPITAL OUTLAYS							
100-5-1510-	542300 Furniture & Fixtures	0	1,140	0	0	0	0
100-5-1510-	542400 Computers	649	36	0	15,297	0	0
100-5-1510-	542410 Technology	0	0	0	0	0	0
100-5-1510-	542500 Equipment	0	0	0	0	0	0
100-5-1510-	542525 Equipment lease	2,579	12,138	12,961	12,395	13,000	13,000
	TOTAL CAPITAL OUTLAYS	3,228	13,314	12,961	27,692	13,000	13,000
DEBT SERVICE							
100-5-1510-	580350 Transfers to Capital Project	2,714	0	0	0	0	0
100-5-1510-	580400 Transfers to Debt Serv	0	0	0	0	0	0
	TOTAL DEBT SERVICE	2,714	0	0	0	0	0
	TOTAL FINANCE AND ADMIN	1,044,690	917,442	839,077	837,972	1,083,856	1,023,574

LEGAL SERVICES

		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 ADOPTED
PERSONNEL SERVICES							
100-5-1530-	512100 Group Insurance	727	0	0	0	0	0
	TOTAL PERSONNEL SERVICES	727	0	0	0	0	0
CONTRACTED SERVICES							
100-5-1530-	521200 Professional - City Attorney	132,000	132,000	180,815	322,688	375,000	320,000
100-5-1530-	521205 Legal Settlement	0	0	0	8,670	0	0
100-5-1530-	521210 Personnel Board	0	500	0	0	0	0
100-5-1530-	521220 Alcohol Review Board	0	0	0	160	0	0
100-5-1530-	521250 Professional - Outside Atty	1,272	3,053	500	0	0	0
100-5-1530-	521500 Other Professional Svcs	0	0	0	174,416	155,000	110,000
100-5-1530-	523200 Communications	0	0	364	0	0	0
100-5-1530-	523900 Other	0	0	543	63	0	0
	TOTAL CONTRACTED SERVICES	133,272	135,553	182,222	505,997	530,000	430,000
	TOTAL LEGAL SERVICES	133,999	135,553	182,222	505,997	530,000	430,000

HUMAN RESOURCES

		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 ADOPTED
PERSONNEL SERVICES							
100-5-1540-	511100 Regular Employees	24,422	82,628	21,143	32,574	82,000	86,715
100-5-1540-	511300 Overtime	1,868	368	415	552	1,000	2,500
100-5-1540-	511500 Sick	0	0	0	0	0	0
100-5-1540-	512100 Group Insurance	0	8,003	80,834	(3,651)	15,519	18,063
100-5-1540-	512150 Group Insurance - Retirees	265,159	294,980	243,760	157,390	281,540	163,931
100-5-1540-	512160 Medicare Reim/Stipends - Re	0	0	0	60,553	0	73,085
100-5-1540-	512200 Social Security FICA Contrib	1,457	1,547	1,628	1,750	5,146	5,531
100-5-1540-	512300 Medicare	316	362	381	409	1,203	1,294
100-5-1540-	512400 Retirement Contribution	25,181	21,262	7,246	7,306	9,575	10,485
100-5-1540-	512700 Worker's Compensation	3,837	54	95	435	438	1,404
	TOTAL PERSONNEL SERVICES	322,240	409,204	355,502	257,318	396,421	363,008
CONTRACTED SERVICES							

		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 ADOPTED
100-5-1540-	521200 Professional	30	0	7,400	77	1,500	0
100-5-1540-	523210 Information Technology	12,134	0	0	0	0	1,000
100-5-1540-	523300 Advertising	0	0	844	470	1,000	0
100-5-1540-	523500 Travel	0	338	225	0	400	1,000
100-5-1540-	523600 Dues & Fees	180	0	240	240	300	400
100-5-1540-	523700 Education & Training	0	494	0	0	1,000	1,500
100-5-1540-	523900 Other	0	0	0	1,165	0	0
	TOTAL CONTRACTED SERVICES	12,344	832	8,709	1,952	4,200	3,900
SUPPLIES & MINOR EQPT							
100-5-1540-	531100 Supplies	659	601	1,312	1,653	4,900	6,500
100-5-1540-	531300 Operating Lease	0	0	0	0	0	2,100
100-5-1540-	531600 Small Equipment<5000	0	0	0	0	0	2,000
	TOTAL SUPPLIES & MINOR EQPT	659	601	1,312	1,653	4,900	10,600
	TOTAL HUMAN RESOURCES	335,241	410,636	365,524	260,923	405,521	377,508

INFORMATION TECHNOLOGY

		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 ADOPTED
PERSONNEL SERVICES							
100-5-1565-	512400 Retirement Contribution	0	0	0	6,327	0	0
	TOTAL PERSONNEL SERVICES	0	0	0	6,327	0	0
CONTRACTED SERVICES							
100-5-1565-	521100 Contract Services	0	0	0	127,305	172,050	152,150
100-5-1565-	521200 Professional	1,200	3,012	20,126	951	43,800	3,770
100-5-1565-	522200 Repairs & Maintenance	666	0	10,257	(1,225)	0	10,000
100-5-1565-	523200 Communications	145,553	151,253	239,036	146,554	87,200	160,550
100-5-1565-	523210 Information Technology	0	0	0	0	1,600	31,200
100-5-1565-	523700 Education & training	0	0	1,113	0	0	0
	TOTAL CONTRACTED SERVICES	147,419	154,265	270,532	273,585	304,650	357,670
SUPPLIES & MINOR EQPT							
100-5-1565-	531100 Supplies	180	420	602	0	250	0
100-5-1565-	531600 Small Equipment<5000	0	0	0	0	1,602	0
	TOTAL SUPPLIES & MINOR EQPT	180	420	602	0	1,852	0
CAPITAL OUTLAYS							
100-5-1565-	541355 WiFi	0	0	25,288	(2,382)	0	0
100-5-1565-	542400 Computers	22,210	38,760	14,621	7,287	3,154	12,000
100-5-1565-	542410 Technology	52,793	32,239	43,304	1,298	0	15,000
100-5-1565-	542500 Equipment	2,393	1,642	0	0	40,000	0
100-5-1565-	543200 Equipment lease	49,282	39,558	43,659	51,809	110,000	110,430
	TOTAL CAPITAL OUTLAYS	126,677	112,200	126,873	58,012	153,154	137,430
DEBT SERVICE							
100-5-1565-	580400 P&I Debt Service	170,750	0	0	0	0	0
	TOTAL DEBT SERVICE	170,750	0	0	0	0	0
OTHER FINANCING USES							
100-5-1565-	611000 Capital Funds - Transfers	(532,044)	(30,878)	0	0	0	0
	OTHER FINANCING USES	(532,044)	(30,878)	0	0	0	0
TOTAL	INFORMATION TECHNOLOGY	(87,018)	236,007	398,007	337,924	459,656	495,100

MUNICIPAL COURT

		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 ADOPTED
PERSONNEL SERVICES							
100-5-2650-	511100 Regular Employees	64,017	90,754	102,528	80,680	37,500	39,811
100-5-2650-	511200 Part-Time Wages	1,042	0	0	0	0	0
100-5-2650-	511300 Overtime	6,070	1,925	3,214	3,041	3,000	3,000
100-5-2650-	512100 Group Insurance	3,403	(1,691)	11,025	6,859	7,760	7,818
100-5-2650-	512200 Social Security FICA Contrib	3,535	5,437	6,495	5,186	2,515	2,654

		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 ADOPTED
100-5-2650-	512300 Medicare	1,364	1,271	1,519	1,213	588	621
100-5-2650-	512400 Retirement Contribution	19,227	21,026	9,225	9,300	3,103	5,031
100-5-2650-	512700 Worker's Compensation	2,920	725	1,299	1,384	261	649
100-5-2650-	512800 Vacant postions	0	0	0	0	0	0
	TOTAL PERSONNEL SERVICES	101,578	119,447	135,305	107,663	54,727	59,584
CONTRACTED SERVICES							
100-5-2650-	521200 Professional	12,577	20,175	15,988	16,170	76,933	68,655
100-5-2650-	523210 Information Technology	36,721	0	6,408	12,031	10,000	21,000
100-5-2650-	523400 Printing & Binding	521	341	97	454	500	500
100-5-2650-	523500 Travel	220	174	276	0	200	200
100-5-2650-	523600 Dues & Fees	1,430	1,710	1,758	934	8,700	8,700
100-5-2650-	523700 Education & Training	598	518	453	225	500	500
	TOTAL CONTRACTED SERVICES	52,067	22,917	24,980	29,814	96,833	99,555
SUPPLIES & MINOR EQPT							
100-5-2650-	531100 Supplies	882	632	252	37	500	500
	TOTAL SUPPLIES & MINOR EQPT	882	632	252	37	500	500
CAPITAL OUTLAYS							
100-5-2650-	542410 Technology	191	0	0	0	0	0
	TOTAL CAPITAL OUTLAYS	191	0	0	0	0	0
	TOTAL MUNICIPAL COURT	154,720	142,996	160,537	137,514	152,060	159,639

POLICE ADMINISTRATION

		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 ADOPTED
PERSONNEL SERVICES							
100-5-3210-	511100 Regular Employees	1,715,446	1,758,580	1,749,637	1,681,466	1,697,417	1,832,179
100-5-3210-	511110 Dispatch Salaries	0	0	(73,906)	(83,102)	0	0
100-5-3210-	511200 Part-time employees	(25)	0	0	0	145,600	141,440
100-5-3210-	511300 Overtime	39,360	33,503	31,273	32,505	15,000	15,000
100-5-3210-	511325 Incentive Wages	3,236	1,500	0	620	0	0
100-5-3210-	512100 Group Insurance	302,204	325,111	348,674	248,728	302,628	312,704
100-5-3210-	512200 Social Security FICA Contrib	33,374	34,425	32,354	33,599	98,085	45,475
100-5-3210-	512300 Medicare	24,255	25,030	25,110	23,812	27,122	29,052
100-5-3210-	512400 Retirement Contribution	435,618	368,616	149,809	151,034	204,751	214,125
100-5-3210-	512700 Worker's Compensation	64,791	12,035	12,716	28,638	102,167	30,532
	TOTAL PERSONNEL SERVICES	2,618,259	2,558,799	2,275,667	2,117,300	2,592,770	2,620,507
CONTRACTED SERVICES							
100-5-3210-	521200 Professional	11,026	8,359	9,480	9,628	7,000	7,000
100-5-3210-	521205 Legal Settlement	0	0	0	5,272	0	0
100-5-3210-	522200 Repairs & Maintenance	45,327	46,568	53,891	38,846	40,000	45,000
100-5-3210-	522310 Fingerprinting Expense	0	0	0	1,994	0	2,000
100-5-3210-	523200 Communications	15,314	1,859	1,222	31,103	25,000	25,000
100-5-3210-	523210 Information Technology	156,615	1,110	194	13,574	54,400	54,400
100-5-3210-	523230 E-911 Communications	0	0	168,537	129,316	50,000	65,000
100-5-3210-	523300 Advertising	480	100	0	185	500	500
100-5-3210-	523400 Printing & Binding	2,296	2,306	1,911	1,931	2,500	2,500
100-5-3210-	523500 Travel	1,902	3,517	463	2,668	1,200	1,200
100-5-3210-	523600 Dues & Fees	1,744	5,348	7,071	10,982	5,000	5,000
100-5-3210-	523700 Education & Training	4,387	3,637	2,219	1,851	5,000	5,000
100-5-3210-	523900 Prisoner Housing	34,582	55,125	56,580	44,970	50,000	50,000
	TOTAL CONTRACTED SERVICES	273,673	127,928	301,568	292,320	240,600	262,600
SUPPLIES & MINOR EQUIPMENT							
100-5-3210-	531100 Supplies	17,436	16,198	17,345	34,773	35,000	35,000
100-5-3210-	531220 Natural Gas	2,764	1,961	1,432	892	2,500	2,500
100-5-3210-	531230 Electricity	25,573	26,649	2,384	0	0	15,000
100-5-3210-	531270 Gasoline/Diesel	89,237	92,471	61,574	52,944	60,000	60,000
100-5-3210-	531300 Operating Leases	0	0	0	0	0	17,000

		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 ADOPTED
100-5-3210-	531400 Books & Periodicals	0	0	0	0	2,000	2,000
100-5-3210-	531600 Small Equipment<5000	886	1,304	12,199	6,965	4,500	4,500
100-5-3210-	531700 Other Supplies-Uniforms	15,301	10,524	11,074	13,529	17,000	17,000
	TOTAL SUPPLIES & MINOR EQPT	151,197	149,107	106,008	109,103	121,000	153,000
CAPITAL OUTLAYS							
100-5-3210-	541500 DEA Asset Forfeitures	6,146	0	0	0	0	0
100-5-3210-	542200 Vehicles	128,259	0	0	119,332	0	30,000
100-5-3210-	542300 Furniture & Fixtures	582	2,332	0	0	0	0
100-5-3210-	542400 Computers	432	32,282	0	0	0	0
100-5-3210-	542410 Technology	552	0	0	0	0	0
100-5-3210-	542500 Equipment	0	29,851	3,908	148,477	65,000	105,000
100-5-3210-	542516 Safetyville expenses	1,686	1,310	553	0	1,200	1,200
	TOTAL CAPITAL OUTLAYS	137,657	65,775	4,460	267,809	66,200	136,200
OTHER COSTS (NOC)							
100-5-3210-572100	Payments to other agencies	0	0	0	8,678	0	0
	TOTAL OTHER COSTS (NOC)	0	0	0	8,678	0	0
DEBT SERVICE							
100-5-3210-	580402 P&I Phase 2 Lease	12,414	27,265	23,071	25,168	25,168	25,168
100-5-3210-	580403 P&I Phase 1 Lease	63,182	34,463	15,718	0	0	0
100-5-3210-	580500 Capital Leases	0	0	0	0	34,800	34,800
	TOTAL DEBT SERVICE	75,596	61,728	38,788	25,168	59,968	59,968
TOTAL	POLICE ADMINISTRATION	3,256,383	2,963,336	2,726,492	2,820,378	3,080,538	3,232,275

FIRE ADMINISTRATION

		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 ADOPTED
PERSONNEL SERVICES							
100-5-3510-	511100 Regular Employees	1,535,168	1,509,229	1,488,599	1,523,595	1,438,379	1,543,456
100-5-3510-	511300 Overtime	40,945	59,530	60,874	36,933	50,000	50,000
100-5-3510-	512100 Group Insurance	295,379	280,173	275,389	256,864	240,550	257,981
100-5-3510-	512200 Social Security FICA Contrib	1,928	3,743	4,971	3,416	5,376	5,214
100-5-3510-	512300 Medicare	18,371	18,672	18,943	19,067	21,191	23,105
100-5-3510-	512400 Retirement Contribution	405,738	342,758	154,451	155,714	172,274	187,267
100-5-3510-	512700 Worker's Compensation	60,454	26,965	50,855	24,780	9,985	25,178
	TOTAL PERSONNEL SERVICES	2,357,983	2,241,069	2,054,081	2,020,369	1,937,755	2,092,201
CONTRACTED SERVICES							
100-5-3510-	521200 Professional Fees	383	33	389	120	0	0
100-5-3510-	522200 Repairs & Maintenance	32,807	89,471	65,831	60,174	65,000	50,000
100-5-3510-	523100 Insurance Other Than Emp Ben	3,231	10,669	2,933	5,676	0	0
100-5-3510-	523200 Communications	0	0	469	1,769	0	3,000
100-5-3510-	523210 Information Technology	91,063	0	3,406	0	0	0
100-5-3510-	523500 Travel	2,680	2,713	1,424	1,449	2,000	2,000
100-5-3510-	523600 Dues & Fees	2,381	3,262	2,956	2,399	2,000	2,000
100-5-3510-	523700 Education & Training	2,989	4,463	8,466	9,514	13,000	5,000
	TOTAL CONTRACTED SERVICES	135,529	110,692	85,873	81,101	82,000	62,000
SUPPLIES & MINOR EQUIPMENT							
100-5-3510-	531100 Supplies	7,710	8,416	9,055	8,324	6,000	6,000
100-5-3510-	531220 Natural Gas	12,213	8,446	7,469	5,920	7,000	7,000
100-5-3510-	531230 Electricity	17,834	20,650	18,322	19,050	15,000	20,000
100-5-3510-	531270 Gasoline/Diesel	18,647	17,835	13,461	10,159	8,000	11,000
100-5-3510-	531300 Operating Lease	0	0	0	0	0	4,450
100-5-3510-	531400 Books & Periodicals	247	51	0	0	1,000	1,000
100-5-3510-	531600 Small Equipment<5000	1,891	1,872	1,649	1,906	2,000	2,000
100-5-3510-	531700 Uniform Supplies	20,350	24,996	18,882	25,083	20,000	20,000
100-5-3510-	531710 EMS	45,809	45,321	37,423	46,195	45,000	45,000
	TOTAL SUPPLIES & MINOR EQPT	124,701	127,586	106,262	116,637	104,000	116,450

		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 ADOPTED
CAPITAL OUTLAYS							
100-5-3510-	542200 Vehicles	49,197	0	0	1,010,796	0	0
100-5-3510-	542300 Furniture & Fixtures	2,892	0	2,481	1,662	2,000	0
100-5-3510-	542400 Computers	4,080	0	238	0	0	2,000
100-5-3510-	542500 Equipment	139,088	2,700	45,474	42,208	50,000	20,000
	TOTAL CAPITAL OUTLAYS	195,257	2,700	48,193	1,054,666	52,000	22,000
DEBT SERVICE							
100-5-3510-	580401 P&I Phase 1 Lease	55,023	72,358	59,244	60,759	46,162	46,200
100-5-3510-	580402 P&I Phase 2 Lease	8,657	30,738	26,009	28,373	28,373	28,400
100-5-3510-	580403 P & I FIRE TRUCK	0	0	0	88,469	90,000	90,000
	TOTAL DEBT SERVICE	63,680	103,096	85,253	177,601	164,535	164,600
	TOTAL FIRE ADMINISTRATION	2,877,150	2,585,143	2,379,662	3,450,374	2,340,290	2,457,251

HIGHWAY AND STREETS ADMIN

		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 ADOPTED
PERSONNEL SERVICES							
100-5-4210-	511100 Regular Employees	241,035	247,973	249,412	251,569	281,351	288,289
100-5-4210-	511300 Overtime	5,169	7,978	10,724	5,903	8,000	16,000
100-5-4210-	512100 Group Insurance	48,327	43,089	60,477	65,975	65,957	62,541
100-5-4210-	512200 Social Security FICA Contrib	14,382	15,033	17,384	15,348	17,559	18,866
100-5-4210-	512300 Medicare	3,364	3,516	4,066	3,589	4,107	4,412
100-5-4210-	512400 Retirement Contribution	64,889	54,711	21,140	21,313	33,379	35,761
100-5-4210-	512700 Worker's Compensation	9,750	6,383	11,466	4,227	1,955	4,669
	TOTAL PERSONNEL SERVICES	386,916	378,683	374,669	367,924	412,308	430,538
CONTRACTED SERVICES							
100-5-4210-	521200 Professional	(325)	43	33	971	1,000	1,000
100-5-4210-	522200 Repairs & Maintenance	22,383	13,836	16,992	24,887	30,000	35,000
100-5-4210-	523200 Communications	0	0	469	0	0	0
100-5-4210-	523210 Information Technology	21,691	0	0	317	0	0
100-5-4210-	523600 Dues & Fees	298	482	554	95	200	200
	TOTAL CONTRACTED SERVICES	44,047	14,361	18,048	26,270	31,200	36,200
SUPPLIES & MINOR EQPT							
100-5-4210-	531100 Supplies	29,167	18,069	26,562	14,690	20,000	20,000
100-5-4210-	531110 Hapeville Clean & Beautiful	0	0	150	0	0	0
100-5-4210-	531230 Electricity	180,151	205,367	211,385	217,785	213,000	220,000
100-5-4210-	531270 Gasoline/Diesel	10,251	14,251	10,082	12,110	15,000	12,000
100-5-4210-	531600 Small Equipment<5000	0	0	0	0	3,000	0
100-5-4210-	531700 Other Supplies	0	0	0	0	3,000	0
	TOTAL SUPPLIES & MINOR EQPT	219,569	237,686	248,179	244,585	251,000	252,000
CAPITAL OUTLAYS							
100-5-4210-	541200 Site Improvements	66,792	0	12,606	7,057	6,000	0
100-5-4210-	542500 Equipment	2,750	0	0	0	0	0
	TOTAL CAPITAL OUTLAYS	69,542	0	12,606	7,057	6,000	0
DEBT SERVICE							
100-5-4210-	580200 Transfers to Spec Rev Fund	2,749	0	0	0	0	0
100-5-4210-	580401 Trf to Dev Auth- 2004 A Bond	286,720	96,779	0	542,651	533,991	233,458
100-5-4210-	580402 Trf to Dev uth - 2007 Bonds	130,941	137,870	203,877	112,180	112,524	115,932
100-5-4210-	580403 P&I Phase 1 Lease	29,912	23,186	3,258	12,286	2,435	0
100-5-4210-	580404 P&I Phase 2 Lease	834	5,492	4,647	5,069	5,069	0
100-5-4210-580405	Trf to Dev Auth - 2014 Bond	0	0	0	26,496	0	81,165
	TOTAL DEBT SERVICE	451,156	263,326	211,782	698,682	654,019	430,555
TOTAL	HIGHWAY & STREETS ADMIN	1,171,229	894,057	865,284	1,344,518	1,354,527	1,149,293

PARTICIPANT RECREATION

		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 ADOPTED
PERSONNEL SERVICES							
100-5-6120-	511100 Regular Employees	236,040	254,131	272,243	285,167	171,699	213,915
100-5-6120-	511200 Part Time Employees	0	0	0	0	63,280	63,280
100-5-6120-	511300 Overtime	8,213	3,906	1,364	979	31,558	7,500
100-5-6120-	511400 Vacation	0	0	0	0	3,900	0
100-5-6120-	512100 Group Insurance	31,857	23,746	37,631	34,562	23,279	31,270
100-5-6120-	512200 Social Security FICA Contrib	14,010	14,831	16,148	16,624	20,860	17,651
100-5-6120-	512300 Medicare	3,058	3,469	3,777	3,888	8,085	4,128
100-5-6120-	512400 Retirement Contribution	42,923	36,341	15,967	16,097	18,448	26,021
100-5-6120-	512600 Unemployment Insurance	0	0	0	0	407	0
100-5-6120-	512700 Worker's Compensation	6,306	1,927	3,461	4,431	916	2,787
	TOTAL PERSONNEL SERVICES	342,408	338,351	350,590	361,748	342,432	366,552
CONTRACTED SERVICES							
100-5-6120-	521301 Technical - Baseball	7,263	14,554	5,478	6,441	6,500	6,500
100-5-6120-	521302 Technical - Basketball	5,943	5,985	5,867	5,882	6,000	6,000
100-5-6120-	521303 Technical - Football	6,910	5,997	5,935	6,555	6,000	6,000
100-5-6120-	521304 Technical -Girl's Softball	2,830	2,340	2,307	606	2,400	2,400
100-5-6120-	521305 Technical - Tournments	1,422	1,450	2,016	1,412	1,500	1,500
100-5-6120-	521306 Technical - Adult Softball	0	0	0	5,414	5,000	5,000
100-5-6120-	521307 Technical - Soccer	4,745	4,907	4,937	1,075	2,000	2,000
100-5-6120-	522000 Festivals - Events	0	0	0	0	51,000	46,000
100-5-6120-	522200 Repairs & Maintenance	8,696	2,590	2,139	1,436	4,000	2,000
100-5-6120-	523200 Communications	0	0	1,508	592	2,000	2,000
100-5-6120-	523210 Information Technology	30,468	0	0	0	0	0
100-5-6120-	523300 Advertising	1,501	1,224	1,990	59	250	250
100-5-6120-	523400 Printing & Binding	80	278	0	34	0	0
100-5-6120-	523500 Travel	1,101	779	1,020	746	1,000	1,000
100-5-6120-	523600 Dues & Fees	2,563	2,967	1,973	3,248	2,000	2,000
100-5-6120-	523700 Education & Training	2,337	2,961	0	2,770	3,000	3,000
100-5-6120-	523850 Contract Labor	6,259	7,857	8,218	6,102	8,000	8,000
100-5-6120-	523900 Other - Seniors	3,806	4,803	5,394	5,251	5,000	5,000
	TOTAL CONTRACTED SERVICES	85,923	58,691	48,781	47,623	105,650	98,650
SUPPLIES & MINOR EQPT							
100-5-6120-	531100 Supplies	6,474	7,443	8,717	6,693	9,000	9,000
100-5-6120-	531101 Supplies-Baseball/Girls Soft	6,988	6,960	7,258	6,942	7,000	7,000
100-5-6120-	531102 Supplies - Basketball	5,688	5,999	6,000	5,918	6,000	6,000
100-5-6120-	531103 Supplies - Football	13,721	11,725	14,740	12,000	12,000	12,000
100-5-6120-	531104 Supplies - Adult Softball	1,159	1,983	1,954	1,986	2,000	0
100-5-6120-	531105 Supplies - Tournaments	854	1,080	1,440	1,268	1,500	1,500
100-5-6120-	531106 Supplies - Senior Citizens	1,231	1,500	1,083	1,444	1,500	1,500
100-5-6120-	531107 Supplies - Soccer	1,721	2,055	0	0	1,500	0
100-5-6120-	531108 Supplies - Children's Progra	4,459	3,624	4,511	3,582	4,000	4,000
100-5-6120-	531109 Supplies-Cheerleading/Dance	4,661	2,500	2,675	2,750	2,500	2,500
100-5-6120-	531110 Equip Exp - Coach's Reimb Fu	3,449	76	4,722	0	5,000	0
100-5-6120-	531111 Supplies-Special Programs	0	0	305	0	0	0
100-5-6120-	531220 Natural Gas	11,929	9,637	9,360	7,086	34,500	5,000
100-5-6120-	531230 Electricity	27,965	28,678	29,123	30,515	55,500	18,000
100-5-6120-	531270 Gasoline/Diesel	6,077	3,472	1,744	1,593	3,500	3,500
100-5-6120-	531590 Other	2,706	977	991	4,131	6,100	6,100
100-5-6120-	531600 Small Equipment<5000	8,204	0	3,208	1,754	4,000	2,000
100-5-6120-	531700 Other Supplies	1,485	1,066	1,771	1,286	6,500	6,500
	TOTAL SUPPLIES & MINOR EQPT	108,771	88,775	99,603	88,948	162,100	84,600
CAPITAL OUTLAYS							
100-5-6120-	541200 Site Improvements	3,352	8,057	8,723	360	0	0
100-5-6120-	542200 Vehicles	0	22,690	0	0	0	0
100-5-6120-	542300 Furniture & Fixtures	1,346	1,450	1,170	0	2,000	2,000
100-5-6120-	543200 GMA Lease Payment	1,346	1,450	1,170	0	0	0
	TOTAL CAPITAL OUTLAYS	4,699	32,197	9,893	360	2,000	2,000

		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 ADOPTED
OTHER COSTS (NOC)							
100-5-6120-579500	HATT Allocation	0	0	0	0	0	(31,000)
	TOTAL OTHER COSTS (NOC)	0	0	0	0	0	(31,000)
DEBT SERVICE							
100-5-6120-	580401 P&I Phase 2 Lease	4,614	5,453	4,614	5,033	5,033	5,040
	TOTAL DEBT SERVICE	4,614	5,453	4,614	5,033	5,033	5,040
TOTAL	PARTICIPANT RECREATION	546,415	523,467	513,482	503,712	617,215	525,842

PARK AREAS & GROUNDS

		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 ADOPTED
PERSONNEL SERVICES							
100-5-6220-	511100 Regular Employees	368,905	395,990	306,300	229,686	267,269	224,018
100-5-6220-	511200 Part Time Employees	0	0	0	0	29,285	34,986
100-5-6220-	511300 Overtime	7,846	17,466	12,695	6,403	8,000	12,000
100-5-6220-	512100 Group Insurance	44,759	59,148	103,243	51,926	44,308	62,541
100-5-6220-	512200 Social Security FICA Contrib	23,142	24,650	19,331	14,040	18,465	16,554
100-5-6220-	512300 Medicare	4,799	5,765	4,521	3,284	5,914	3,872
100-5-6220-	512400 Retirement Contribution	79,954	74,822	27,770	27,997	28,681	27,160
100-5-6220-	512600 Unemployment Insurance	0	0	0	0	1,464	0
100-5-6220-	512700 Worker's Compensation	11,068	3,394	8,015	3,885	1,158	3,628
	TOTAL PERSONNEL SERVICES	540,473	581,234	481,875	337,221	404,544	384,759
CONTRACTED SERVICES							
100-5-6220-	522200 Repairs & Maintenance	65,554	82,140	76,688	80,370	82,000	142,000
100-5-6220-	522320 Rental Equipment & Vehicles	2,868	0	0	0	0	0
100-5-6220-	523200 Communications	0	0	469	0	0	0
100-5-6220-	523210 Information Technology	22,452	197	0	0	0	0
100-5-6220-	523800 Technical Inspections	4,778	11,009	34,542	60,979	250,000	280,000
100-5-6220-	523500 Travel	0	0	0	0	0	0
100-5-6220-	523600 Dues & Fees	1,113	366	247	295	0	0
100-5-6220-	523850 Contract Labor	32,240	5,125	1,085	3,475	4,500	4,000
100-5-6220-	523900 Other	157	0	0	0	0	0
	TOTAL CONTRACTED SERVICES	129,161	98,836	113,032	145,119	336,500	426,000
SUPPLIES & MINOR EQPT							
100-5-6220-	531100 Supplies	94,149	90,389	117,555	118,884	87,000	80,000
100-5-6220-	531220 Natural Gas	2,397	1,950	7,165	4,145	0	3,000
100-5-6220-	531230 Electricity	17,703	21,768	23,950	26,695	28,000	22,000
100-5-6220-	531270 Gasoline/Diesel	15,432	18,237	10,751	8,146	10,000	8,000
100-5-6220-	531300 Operating Lease	0	0	0	0	0	10,000
	TOTAL SUPPLIES & MINOR EQPT	129,681	132,344	159,420	157,870	125,000	123,000
CAPITAL OUTLAYS							
100-5-6220-	541200 Site Improvements	86,364	80,996	47,711	71,295	100,000	54,000
100-5-6220-	542400 Computers	0	0	0	0	1,571	0
100-5-6220-	542500 Equipment	0	0	0	0	5,000	0
	TOTAL CAPITAL OUTLAYS	86,364	80,996	47,711	71,295	106,571	54,000
	TOTAL PARK AREAS & GROUNDS	885,679	893,410	802,038	711,505	972,615	987,759

PLANNING & ZONING

		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 ADOPTED
PERSONNEL SERVICES							
100-5-7400-	512100 Group Insurance	475	0	0	0	0	0
100-5-7400-	512200 Social Security FICA Contrib	0	270	0	0	0	0
	TOTAL PERSONNEL SERVICES	475	334	0	0	0	0
CONTRACTED SERVICES							

		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 ADOPTED
100-5-7400-	521200 Professional	75,758	81,987	98,084	91,659	95,000	75,000
100-5-7400-	521201 Planning/Zoning Board	2,100	2,150	3,100	2,500	3,750	2,500
100-5-7400-	521202 Appeals Board	625	700	600	525	0	600
100-5-7400-	521203 City Planning	37	0	0	0	20,000	0
100-5-7400-	521300 Technical	24	0	0	500	22,600	10,000
100-5-7400-	521400 ARC-LCI Grant Expense	0	0	0	0	0	0
100-5-7400-	522100 ARC-LCI Grant Expense	0	0	0	0	100,000	0
100-5-7400-	523200 Communications	0	0	469	0	0	0
100-5-7400-	523300 Advertising	2,727	1,591	1,974	1,014	1,000	2,000
100-5-7400-	523600 Dues & Fees	0	0	0	255	0	0
100-5-7400-	523700 Education & Training	0	0	0	600	1,000	1,000
	TOTAL CONTRACTED SERVICES	81,271	86,428	104,228	97,053	243,350	91,100
OTHER COSTS (NOC)							
100-5-7400-579000	Contingencies	0	0	0	0	0	5,000
	TOTAL OTHER COSTS (NOC)	0	0	0	0	0	5,000
SUPPLIES & MINOR EQPT							
100-5-7400-	531100 Supplies	133	681	1,341	422	0	200
	TOTAL SUPPLIES & MINOR EQPT	133	681	1,341	422	0	200
	TOTAL PLANNING & ZONING	81,878	87,443	105,569	97,475	243,350	96,300

CODE ENFORCEMENT

		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 ADOPTED
PERSONNEL SERVICES							
100-5-7450-	511100 Regular Employees	65,759	71,651	72,679	63,608	70,928	75,692
100-5-7450-	511300 Overtime	1,769	1,007	1,531	1,690	1,000	1,000
100-5-7450-	512100 Group Insurance	14,064	7,805	16,333	18,642	15,519	15,635
100-5-7450-	512200 Social Security FICA Contrib	3,763	3,890	4,027	3,622	4,460	4,786
100-5-7450-	512300 Medicare	881	910	942	847	1,043	1,119
100-5-7450-	512400 Retirement Contribution	19,197	16,045	6,589	6,643	8,297	9,072
100-5-7450-	512700 Worker's Compensation	2,915	479	857	1,133	492	1,226
	TOTAL PERSONNEL SERVICES	108,348	101,787	102,958	96,185	101,739	108,530
CONTRACTED SERVICES							
100-5-7450-	521200 Professional	5,147	1,080	8,614	28,737	20,000	31,800
100-5-7450-	521300 Technical	6,572	9,931	7,133	3,977	8,000	8,000
100-5-7450-	522200 Repairs & Maintenance	898	4,369	2,292	2,449	3,000	3,000
100-5-7450-	523210 Information Technology	22,756	0	0	436	0	0
100-5-7450-	523500 Travel	0	0	0	0	1,000	1,000
100-5-7450-	523600 Dues & Fees	7	(7)	2,075	0	2,000	2,000
100-5-7450-	523700 Education & Training	0	0	0	0	1,000	1,000
	TOTAL CONTRACTED SERVICES	35,380	15,372	20,112	35,599	35,000	46,800
SUPPLIES & MINOR EQPT							
100-5-7450-	531100 Supplies	592	741	869	0	500	500
100-5-7450-	531270 Gasoline/Diesel	6,845	6,699	4,416	3,445	5,000	5,000
100-5-7450-	531600 Small Equipment<5000	0	0	0	0	0	600
100-5-7450-	531700 Other Supplies	615	173	804	0	600	0
	TOTAL SUPPLIES & MINOR EQPT	8,052	7,613	6,088	3,445	6,100	6,100
CAPITAL OUTLAYS							
100-5-7450-	542400 Computers	240	0	0	0	0	0
	TOTAL CAPITAL OUTLAYS	240	0	0	0	0	0
	TOTAL CODE ENFORCEMENT	152,020	124,772	129,159	135,229	142,839	161,430

ECONOMIC DEVELOPMENT

PERSONNEL SERVICES

		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 ADOPTED
100-5-7520-	511100 Regular Employees	156,266	212,034	0	0	58,000	184,325
100-5-7520-	511300 Overtime	8,880	12,577	0	0	0	0
100-5-7520-	512100 Group Insurance	22,112	32,377	0	0	8,300	35,179
100-5-7520-	512200 Social Security FICA Contrib	9,428	12,763	0	0	2,250	11,428
100-5-7520-	512300 Medicare	2,205	3,058	0	0	530	2,673
100-5-7520-	512400 Retirement Contribution	58,599	43,558	0	0	2,840	21,662
100-5-7520-	512500 Money Purchase Pension	16,174	17,514	0	0	550	5,000
100-5-7520-	512700 Worker's Compensation	8,659	188	0	0	920	3,368
	PERSONNEL SERVICES	282,322	334,070	0	0	73,390	263,635
CONTRACTED SERVICES							
100-5-7520-	521200 Professional	71,373	24,508	0	0	0	50,000
100-5-7520-	521201 Planning/Zoning Board	80	25	0	0	0	0
100-5-7520-	521202 Appeals Board	17	0	0	0	0	0
100-5-7520-	521204 Consulting	0	0	0	0	35,000	30,000
100-5-7520-	521300 Technical	36,489	37,695	0	0	0	0
100-5-7520-	522000 Festivals & Events	16,981	12,589	0	0	10,000	5,000
100-5-7520-	522100 Smithsonian Exhibit Ex	1,853	1,521	0	0	0	0
100-5-7520-	522125 Special Exhibits - South Ar	0	0	0	0	0	20,000
100-5-7520-	522145 Special Promotions	0	0	0	0	0	10,000
100-5-7520-	522150 Hapeville Historical Societ	0	0	0	0	5,000	0
100-5-7520-	522160 Special Events - Council	0	0	0	0	2,000	10,000
100-5-7520-	522200 Repairs & Maintenance	0	0	0	0	1,500	3,500
100-5-7520-	523210 Information Technology	30,138	10	0	0	0	0
100-5-7520-	523300 Advertising	39,123	28,625	0	0	8,344	10,000
100-5-7520-	523400 Printing & Binding	1,471	2,745	0	0	3,000	2,000
100-5-7520-	523500 Travel	2,279	837	0	0	500	1,000
100-5-7520-	523600 Dues & Fees	855	865	0	0	0	1,000
100-5-7520-	523700 Education & Training	2,284	1,654	0	0	3,500	3,000
	TOTAL CONTRACTED SERVICES	202,942	111,074	0	0	68,844	145,500
SUPPLIES & MINOR EQPT							
100-5-7520-	531100 Supplies	2,981	2,524	0	0	735	3,000
100-5-7520-	531200 Supplies - Christ Church	1,847	1,888	0	0	0	1,000
100-5-7520-	531220 Natural Gas	1,302	701	0	0	0	500
100-5-7520-	531230 Electricity	4,257	3,934	0	0	2,927	3,000
100-5-7520-	531270 Gasoline/Diesel	0	0	0	0	386	500
100-5-7520-	531400 Books & Periodicals	0	0	0	0	0	100
100-5-7520-	531700 Other Supplies	31	118	0	0	0	450
	TOTAL SUPPLIES & MINOR EQPT	10,418	9,165	0	0	4,048	8,550
CAPITAL OUTLAYS							
100-5-7520-	541200 Site Improvements-CC&Depot	19,415	10,765	0	0	0	3,000
100-5-7520-	542400 Computers	1,819	0	0	0	0	0
100-5-7520-	542410 Technology	1,819	0	0	0	0	0
	TOTAL CAPITAL OUTLAYS	23,053	10,765	0	0	0	3,000
OTHER COSTS							
100-5-7520-	575100 Community Imp Dist	0	35,000	0	0	0	15,000
100-5-7520-	579000 Contingencies	8,500	14,250	0	0	0	5,000
	TOTAL OTHER COSTS	8,500	49,250	0	0	0	20,000
DEBT SERVICE							
100-5-7520-	580510 WiFi Network	72,751	46,877	0	0	0	0
	TOTAL DEBT SERVICE	72,751	46,877	0	0	0	0
OTHER FINANCING USES							
100-5-7520-	611295 Transfer to Dev Authority	0	295,166	0	0	0	0
	TOTAL OTHER FINANCING USES	0	295,166	0	0	0	0
	TOTAL ECONOMIC DEVLPMT	598,167	856,367	0	0	146,282	440,685

		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 ADOPTED
MAIN STREET							
CONTRACTED SERVICES							
100-5-7550-	521200 Professional	200	0	0	0	0	1,500
100-5-7550-	521309 Art Grant-Fulton County	0	0	0	0	0	500
100-5-7550-	522000 Festivals	100	0	0	0	0	0
100-5-7550-	522100 ARC - Sharing Our Stories	0	0	0	0	35,000	0
100-5-7550-	523300 Advertising	198	76	0	0	0	500
100-5-7550-	523400 Printing & Binding	166	21	0	0	0	1,000
100-5-7550-	523500 Travel	16	737	0	0	0	500
100-5-7550-	523600 Dues & Fees	400	0	0	0	0	500
100-5-7550-	523700 Education & Training	80	165	0	0	0	1,500
100-5-7550-	523850 Contract Labor	0	0	0	0	0	300
	TOTAL CONTRACTED SERVICES	1,160	1,000	0	0	35,000	6,300
SUPPLIES & MINOR EQPT							
100-5-7550-	531100 Supplies	141	0	0	0	0	200
100-5-7550-	531700 Other Supplies	2,996	0	0	0	0	500
	TOTAL SUPPLIES & MINOR EQPT	3,137	0	0	0	0	700
CAPITAL OUTLAYS							
100-5-7550-	541200 Site Improvements	37,923	21,285	0	0	0	13,000
	TOTAL CAPITAL OUTLAYS	37,923	21,285	0	0	0	13,000
	TOTAL MAIN STREET	42,220	22,284	0	0	35,000	20,000
OTHER FINANCING USES							
INTERFUND TRANSACTIONS							
100-5-9100-	590290 T'fer to Trade & Tourism	0	0	0	0	0	0
100-5-9100-	590295 Transfer to Dev Auth	0	0	120,735	0	0	0
100-5-9100-	590301 Transfer to Cap Proj Funds	0	0	0	36,973	0	40,400
100-5-9100-	591001 Reserve for Contingency	0	0	0	0	0	0
100-5-9100-	591002 Reserves	0	0	0	0	189,841	0
	TOTAL OTHER FINANCING USES	0	0	120,735	36,973	189,841	40,400
	TOTAL EXPENDITURES	11,364,770	10,942,413	9,737,013	11,365,304	11,938,800	11,797,600
	TOTAL REVENUES	10,764,276	10,481,477	9,891,110	11,786,937	11,938,800	11,830,725
	REVENUE OVER/(UNDER) EXPENDITURES	(600,494)	(460,936)	154,097	421,633	0	33,125

EXPENDITURE SUMMARY

	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 BUDGET	2016-2017 BUDGET	2017-2018 BUDGET
TOTAL COUNCIL	35,332	47,644	36,667	46,938	47,686	47,186
TOTAL MAYOR	21,865	18,794	18,149	15,696	17,943	20,043
CITY CLERK	107,644	82,952	94,199	116,642	119,181	123,265
TOTAL ELECTIONS	7,156	110	210	5,537	400	10,050
FINANCIAL ADMINISTRATION	1,044,690	917,442	839,077	837,972	1,083,856	1,023,574
LEGAL SERVICES	133,999	135,553	182,222	505,997	530,000	430,000
TOTAL HUMAN SERVICES	335,241	410,636	365,524	260,923	405,521	377,508
INFORMATION TECHNOLOGY	(87,018)	236,007	398,007	337,924	459,656	495,100
OTHER FINANCING USES	0	0	120,735	36,973	189,841	40,400
GENERAL GOVERNMENT	1,598,909	1,849,138	2,054,790	2,164,602	2,854,084	2,567,126
GENERAL GOVERNMENT	1,598,909	1,849,138	2,054,790	2,164,602	2,854,084	2,567,126
JUDICIAL	154,720	142,996	160,537	137,514	152,060	159,639

		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 ADOPTED
POLICE ADMINISTRATION		3,408,403	3,088,108	2,855,651	2,955,607	3,223,377	3,393,705
FIRE ADMINISTRATION		2,877,150	2,585,143	2,379,662	3,450,374	2,340,290	2,457,251
COMMUNITY SERVICES		2,056,908	1,787,467	1,667,322	2,056,023	2,327,142	2,137,052
PARTICIPANT RECREATION		546,415	523,467	513,482	503,712	617,215	525,842
DEVELOPMENT & PLANNING		722,265	966,094	105,569	97,475	424,632	556,985
	TOTAL EXPENDITURES	11,364,770	10,942,413	9,737,013	11,365,307	11,938,800	11,797,600
	TOTAL REVENUES	10,764,276	10,481,477	9,891,110	11,786,940	11,938,800	11,830,725
	REVENUE OVER/(UNDER) EXPENDITURES	(600,494)	(460,936)	154,097	421,633	0	33,125

201-SPECIAL REVENUES FUND

REVENUES

		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 ADOPTED
TAXES							
201-314100	Hotel Motel 3%	742,286	0	0	0	0	0
201-314110	Hotel Motel 4%	989,715	0	0	0	0	0
	TOTAL TAXES	1,732,001	0	0	0	0	0
INTERGOVERNMENTAL REV							
201-333600	Car Rental Tax Revenue	26,667	25,093	26,855	30,607	30,000	30,000
201-334105	Bright Start Grant Income	10,870	11,277	12,367	11,096	5,000	5,000
201-334150	Park Fountain - Donations	1,350	930	1,435	0	0	0
201-335000	Asset Forfeitures - DOJ	0	16,712	0	0	0	0
	TOTAL INTERGOVERNMTL REV	38,887	54,012	40,657	41,703	35,000	35,000
CHARGES FOR SERVICES							
201-342500	E-911	65,709	79,822	73,906	83,102	76,000	85,000
201-342600	Safetyville - Program	0	0	0	0	0	0
	TOTAL CHARGES FOR SERVICES	65,709	79,822	73,906	83,102	76,000	85,000
CONTRIBUTIONS							
201-371150	Chili Cook-Off	0	0	0	250	0	650
201-371235	Coffee and Chrome	0	0	0	7,796	0	6,000
	TOTAL CONTRIBUTIONS	0	0	0	8,046	0	6,650
OTHER FINANCING SOURCES							
201-395400	Transfer from General Fund	(647,099)	86,361	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	(647,099)	86,361	0	0	0	0
	TOTAL REVENUES	1,189,498	220,195	114,563	132,851	111,000	126,650

EXPENDITURES

		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 ADOPTED
OTHER EXPENDITURES							
201-5-5910-	580400 Transfers to HATT	989,715	0	0	0	0	0
201-5-5910-	580430 E-911 Expenditures	158,148	166,183	73,906	83,102	76,000	85,000
201-5-5910-	580440 Expenditures of Car Rental	26,667	25,093	26,855	30,607	30,000	30,000
201-5-5910-	580450 Equip - DOJ Asset Forfeitur	14,467	0	0	17,072	0	0
201-5-5910-	580555 Coffee & Chrome - Expense	0	0	0	3,217	0	6,000
201-5-5910-	580560 Safetyville - Expenditures	0	0	0	0	0	0
201-5-5910-	580565 Bright Start- Expenditures	11,572	11,906	12,531	10,972	5,000	5,000
201-5-5910-	580580 Park Fountain- Expenditures	400	420	625	0	0	0
	TOTAL OTHER EXPENDITURES	1,200,969	203,602	113,917	144,970	111,000	126,000
	TOTAL EXPENDITURES	1,200,969	203,602	113,917	144,972	111,000	126,000
	TOTAL REVENUES	1,189,498	220,195	114,563	132,851	111,000	126,650
	REVENUE OVER/(UNDER) EXPENDITURES	(11,471)	16,593	646	(12,121)	0	650

		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 ADOPTED

290-TRADE AND TOURISM

REVENUES

TAXES							
290-314110	Hotel-Motel Revenues - 4%	0	1,115,350	0	0	0	0
	TOTAL TAXES	0	1,115,350	0	0	0	0
INTERGOVERNMENTAL REV							
290-335100	Arts Council Grant Revenue				9,000	0	0
290-336000	Local Government Grants	0	0	16,000	0	0	0
290-336001	Film Circuit Grant Revenue	0	0	0	2,400	0	0
	TOTAL INTERGOVERNMENTAL REV	0	0	16,000	11,400	0	0
MISC REVENUES							
290-381001	Facilities Rentals	0	4,386	0	950	0	0
290-382170	Coffee & Chrome	0	0	4,250	0	0	0
	TOTAL MISC REVENUES	0	4,386	4,250	950	0	0
OTHER FINANCING SOURCES							
290-391100	Transfer from GF	0	0	0	0	0	0
290-391275	Transfer from Hotel/Motel F	0	1,115,350	1,300,395	1,407,213	1,430,314	0
290-391280	Trans from Hot/Mot - DMO	0	0	0	0	0	855,370
290-391285	Transfer from Hot/Mot - B	0	0	0	0	0	814,630
290-395250	Carryover	0	0	0	0	0	400,000
290-399000	Prior Year Carry-Forward	0	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	1,115,350	1,300,395	1,407,213	1,430,314	2,070,000
	TOTAL REVENUES	0	1,119,736	1,320,645	1,419,563	1,430,314	2,070,000

EXPENDITURES

HOYT SMITH CENTER

PERSONNEL SERVICES							
290-5-6121-	511100 Regular Employees	0	0	0	0	34,000	41,850
290-5-6121-	511200 Part Time Employees	0	0	0	0	0	45,240
290-5-6121-	511300 Overtime	0	0	0	0	21,182	1,000
290-5-6121-	511400 Vacation	0	0	0	0	3,600	0
290-5-6121-	512100 Group Insurance	0	0	0	0	7,300	31,270
290-5-6121-	512200 Social Security FICA Contrib	0	0	0	0	3,700	5,462
290-5-6121-	512300 Medicare	0	0	0	0	900	1,263
290-5-6121-	512400 Retirement Contribution	0	0	0	0	6,870	118
290-5-6121-	512700 Worker's Compensation	0	0	0	0	504	678
	TOTAL PERSONNEL SERVICES	0	0	0	0	78,056	126,881
CONTRACTED SERVICES							
290-5-6121-	522200 Repair & Maintenance	0	0	0	0	0	16,500
	TOTAL CONTRACTED SERVICES	0	0	0	0	0	16,500
SUPPLIES & MINOR EQPT							
290-5-6121-	531100 Supplies	0	0	0	0	0	10,500
290-5-6121-	531220 Natural Gas	0	0	0	0	0	6,000
290-5-6121-	531230 Electricity	0	0	0	0	0	17,000
290-5-6121-	531600 Small Equipment<5000	0	0	0	0	0	2,000
290-5-6121-	531700 Other Supplies	0	0	0	0	0	2,000
	TOTAL SUPPLIES & MINOR EQPT	0	0	0	0	0	37,500
CAPITAL OUTLAYS >$5,000							
290-5-6121-541200	Site Improvements	0	0	0	0	0	602,749
TOTAL	CAPITAL OUTLAYS >$5,000	0	0	0	0	0	602,749
DEBT SERVICE							

		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 ADOPTED
290-5-6121-582115	Cost Allocation General Fu	0	0	0	0	0	31,000
	TOTAL DEBT SERVICE	0	0	0	0	0	31,000
	HOYT SMITH CENTER	0	0	0	0	78,056	814,630

PARKS AND GROUNDS

		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 ADOPTED
PERSONAL SERVICES							
290-5-6221-	511100 Regular Employees	0	0	121,611	112,877	120,203	0
290-5-6221-	511300 Overtime	0	0	433	116	0	0
290-5-6221-	511400 Vacation	0	0	1,256	0	0	0
290-5-6221-	511400 Sick/Bereavement	0	0	1,435	0	0	0
290-5-6221-	511600 Holiday	0	0	2,064	0	0	0
290-5-6221-	512100 Group Insurance	0	0	15,614	24,053	31,039	0
290-5-6221-	512200 Social Security FICA Contri	0	0	7,244	6,594	6,368	0
290-5-6221-	512300 Medicare	0	0	1,694	1,542	1,489	0
290-5-6221-	512400 Retirement Contribution	0	0	6,770	6,826	6,872	0
290-5-6221-	512700 Worker's Compensation	0	0	0	1,605	713	0
	TOTAL PARKS & GROUNDS	0	0	153,366	153,613	166,684	0

ECONOMIC DEVELOPMENT

		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 ADOPTED
PERSONAL SERVICES	ERVICES						
290-5-7520-	511100 Regular Employees	0	487,857	190,811	136,782	153,126	0
290-5-7520-	511300 Overtime	0	0	10,131	12,227	9,000	0
290-5-7520-	512100 Group Insurance	0	0	19,656	15,825	27,159	0
290-5-7520-	512200 Social Security FICA Contri	0	16,400	8,964	8,695	9,681	0
290-5-7520-	512300 Medicare	0	0	2,732	2,034	2,264	0
290-5-7520-	512400 Retirement Contribution	0	60,000	27,875	28,103	12,212	0
290-5-7520-	512500 Money Purchase Pension	0	0	13,547	2,801	0	0
290-5-7520-	512700 Worker's Compensation	0	0	200	1,992	1,420	0
	TOTAL PERSONAL SERVICES	0	564,257	273,916	208,459	214,862	0
CONTRACT SERVICES							
290-5-7520-	521200 Professional Services	0	8,108	3,199	30,031	1,000	1,255,370
290-5-7520-	521204 Consulting	0	0	68,371	0	65,000	0
290-5-7520-	521205 Bank Charges	0	62	36	36	0	0
290-5-7520-	521400 Arts Council Grant Expense	0	0	0	6,530	0	0
290-5-7520-	522000 Festivals and Events	0	37,695	43,954	45,322	12,000	0
290-5-7520-	522125 Special Exhibits- South Art	0	12,589	19,699	27,352	7,596	0
290-5-7520-	522155 Hapeville Clean & Beautiful	0	0	0	1,942	0	0
290-5-7520-	522160 Special Events-Council	0	0	24,158	58,118	3,000	0
290-5-7520-	522170 Coffee & Chrome	0	0	2,204	0	0	0
290-5-7520-	522200 Repairs and Maintenance	0	1,521	2,668	0	0	0
290-5-7520-	522310 Office Rental	0	48,000	0	0	0	0
290-5-7520-	523200 Communications	0	0	469	346	0	0
290-5-7520-	523300 Advertising	0	28,701	39,891	36,077	31,156	0
290-5-7520-	523400 Printing and Binding	0	2,766	9,963	3,412	9,486	0
290-5-7520-	523500 Travel Expense	0	1,574	1,136	450	1,374	0
290-5-7520-	523600 Dues and Fees	0	865	960	583	5,743	0
290-5-7520-	523700 Education and Training	0	1,819	1,778	1,234	2,528	0
290-5-7520-	523800 Contract Labor	0	0	3,700	57,791	1,913	0
	TOTAL CONTRACT SERVICES	0	143,700	222,186	269,224	140,796	1,255,370
SUPPLIES							
290-5-7520-	531100 Supplies	0	4,564	2,736	2,448	3,500	0
290-5-7520-	531200 Christ Church	0	0	1,793	1,000	0	0
290-5-7520-	531230 Electricity	0	4,635	4,448	4,579	2,573	0
290-5-7520-	53120 Gasoline & Diesel	0	0	0	50	114	0
290-5-7520-	531400 Books & Periodicals	0	0	0	214	0	0
290-5-7520-	531700 Other Supplies	0	0	225	0	0	0
	TOTAL SUPPLIES	0	9,199	9,202	8,291	6,187	0

		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 ADOPTED
CAPITAL OUTLAYS							
290-5-7520-	541200 Site Improvements - CC&D	0	25,725	13,344	2,805	15,983	0
290-5-7520-	541275 Dogwood - N Ave Streetscape	0	5,099	0	0	0	0
290-5-7520-	541280 599 N Central Avenue	0	871	2,774	0	0	0
290-5-7520-	542400 Computers	0	0	0	0	0	0
	TOTAL CAPITAL OUTLAYS	0	0	16,118	2,805	15,983	0
OTHER FINANCING USES							
290-5-7520-	580510 WiFi Maintenance	0	46,877	0	25,288	0	0
290-5-7520-	611295 T'FER TO DEV AUTH	0	0	212,258	0	0	0
	TOTAL OFU	0	0	212,258	25,288	0	0
TOTAL	ECONOMIC DEVELOPMENT	0	764,033	733,680	514,067	377,828	1,255,370

MAIN STREET PROGRAM

		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 ADOPTED
CONTRACTED SERVICES							
290-5-7550-	521200 Professional	0	0	500	966	432	0
290-5-7550-	522000 Festivals	0	0	250	2,758	0	0
290-5-7550-	523300 Advertising	0	0	1,750	0	0	0
290-5-7550-	523400 Printing & Binding	0	0	1,977	4,831	1,000	0
290-5-7550-	523500 Travel	0	0	20	88	315	0
290-5-7550-	523600 Dues & Fees	0	0	500	180	150	0
290-5-7550-	523700 Education & Training	0	0	2,045	380	1,000	0
290-5-7550-	523800 Contract Labor	0	0	0	0	0	0
	TOTAL CONTRACTED SERVICES	0	0	7,042	9,203	2,897	0
SUPPLIES							
290-5-7550-	531100 Supplies	0	0	553	661	46	0
290-5-7550-	531400 Books & Periodicals	0	0	65	0	0	0
	TOTAL SUPPLIES	0	0	618	661	46	0
CAPITAL OUTLAYS							
290-5-7550-	541200 Site Improvements	0	0	13,502	8,842	6,237	0
	TOTAL CAPITAL OUTLAYS	0	0	13,502	8,842	6,237	0
	TOTAL MAIN STREET	0	0	21,162	18,706	9,180	0

OTHER FINANCING USES

		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 ADOPTED
INTERFUND TRANSACTIONS							
290-5-9100-	590009 T'fer Capital Project	0	166,134	108,817	293,752	312,000	0
290-5-9100-	590295 Transfer to DA	0	0	0	0	0	0
	OTHER FINANCING USES	0	166,134	108,817	293,752	312,000	0
	TOTAL EXPENDITURES	0	930,167	1,017,025	980,136	943,748	2,070,000
	TOTAL REVENUES	0	1,119,736	1,320,645	1,419,563	1,430,314	2,070,000
	REVENUE OVER/(UNDER) EXPENDITURES	0	189,569	303,620	439,427	486,566	0

301-CAPITAL PROJECTS FUND

REVENUES

		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 ADOPTED
INTERGOVERNMENTAL							
301-331360	N Central LCI Grant Revenue	35,498	19,656	110,264	319,026	80,000	0
301-331365	Earmark Loop Road Grant Rev	170,540	13,576	69,632	0	80,000	0
301-331370	Grant Revenue - Depot Grant	197,399	368,845	0	0	0	0
301-331390	Loop Road Project Grant	0	0	0	22,795	0	1,704,920
301-331460	N. Central Revenue	0	0	0	0	0	80,000
301-331480	Grant Revenue-Dogwood Drive	0	20,395	32,561	17,410	1,000,000	1,760,000
301-331485	N. Fulton Streetscape TE Grant	0	0	177,668	277,332	0	0
301-331486	CDBG - Sidewalks--CDBG	0	94,876	67,624	75,258	37,000	100,000

		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 ADOPTED
301-331487	Grant- Marta Stations	160,281	0	0	0	0	0
301-331490	I-75 LOGO Grant - DOT	400,000	0	0	0	0	0
301-331497	Rail Facilities Grant Revenue	0	154,685	150,509	20,346	2,500,000	3,135,000
	TOTAL INTERGOV	963,718	672,033	608,258	732,167	3,697,000	6,779,920
OTHER FINANCING SOURCES							
301-391125	Transfers in - General Fund	2,714	0	0	36,973	0	40,400
301-391147	DOT - LMIG Program Revenues	0	52,984	4,218	48,414	53,000	68,000
301-391150	Series 2014 Bond Proceeds	0	0	0	0	0	0
301-391160	Lease Proceeds	0	0	0	0	0	0
301-391200	Transfer from HATT	261,559	134,808	108,817	293,752	312,000	0
301-391250	2014 excess W/S bond proceeds	0	0	236,291	0	0	0
301-391295	Transfer from Development A	0	0	0	22,632	0	300,000
301-391350	Transfer from T-SPLOST	0	0	0	0	0	941,230
	TOTAL OFS	264,273	187,792	349,326	401,771	365,000	1,349,630
	TOTAL REVENUES	1,227,991	859,825	957,584	1,133,938	4,062,000	8,129,550

EXPENDITURES

		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 ADOPTED
CONTRACT SERVICES							
301-5-5920-	522200 Parking Master Plan	0	0	0	4,527	0	0
301-5-5920-	522204 City Hall Project	0	0	103,848	0	0	0
301-5-5920-	522205 597 No central Ave	0	0	132,443	18,105	0	300,000
	TOTAL CONTRACT SERVICES	0	0	236,291	22,632	0	300,000
CAPITAL OUTLAYS							
301-5-5920-	541215 Ladder Truck	0	0	0	0	0	0
301-5-5920-	541230 Depot TE Project	255,254	433,378	0	0	0	0
301-5-5920-	541260 No Central Ave Streetsca	44,372	29,659	137,830	398,783	0	0
301-5-5920-	541270 Vir Ave/D Davis TE Project	0	0	87,040	0	0	0
301-5-5920-	541272 Earmark Loop Road	213,175	16,970	150,509	37,296	100,000	2,131,150
301-5-5920-	541273 Railroad Construction Project	130,670	154,685	40,702	20,350	2,500,000	3,210,000
301-5-5920-	541275 Dogwood-North Ave Streetsca	68,240	25,494	0	23,075	1,250,000	2,200,000
301-5-5920-	541280 599 N Central Ave	3,653	0	0	0	0	0
301-5-5920-	541281 597 N. CENTRAL AVE	17,396	871	0	0	0	0
301-5-5920-	541283 Marta Station Improvements	187,632	9,683	0	0	0	0
301-5-5920-	541287 N.Fulton Streetscape TE	55,670	16,490	222,085	485,662	0	0
301-5-5920-	541360 CDBG - Sidewalks	0	94,876	78,909	75,258	37,000	100,000
301-5-5920-	541365 I-75 LOGO Project	424,478	0	0	0	0	0
301-5-5920-	541370 No Central Ave Phase ll	12,714	0	0	0	100,000	100,000
301-5-5920-	541375 DOT -LMIG Program Expenditu	0	77,718	4,218	70,882	75,000	88,400
	TOTAL CAPTAL OUTLAYS	1,413,254	859,824	721,293	1,111,306	4,062,000	7,829,550
	TOTAL EXPENDITURES	1,413,254	859,824	957,584	1,133,938	4,062,000	8,129,550
	REVENUES	1,227,991	859,825	957,584	1,133,938	4,062,000	8,129,550
	REVENUE OVER(UNDER) EXPENDITURES	(185,263)	1	0	0	0	0

505-WATER AND SEWER SERVICES FUND

REVENUES

		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 ADOPTED
CHARGES FOR SERVICES							
505-344210	Water Charges	2,557,538	2,530,733	2,527,013	2,689,740	2,600,000	2,765,000
505-344211	Water Tap Fee	0	0	0	40	0	0
505-344230	Sewage Charges	1,143,554	1,474,763	1,640,431	1,783,781	1,700,000	1,750,000
505-344231	Sewer Tap Fee	0	0	0	0	0	0
505-344290	Late Fee	98,961	175,488	127,333	115,046	111,000	110,000
505-344292	Reconnect Water Fee	(50)	(34)	0	0	0	0
	CHARGES FOR SERVICES	3,800,003	4,180,950	4,294,777	4,588,607	4,411,000	4,625,000

		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 ADOPTED
MISC REVENUE							
505-389000	OTHER	33,921	0	0	0	0	0
	TOTAL MISC REVENUE	33,921	0	0	0	0	0
OTHER FINANCING SOURCES							
505-391295	Transfer from Dev Auth	0	876,424	4,536,681	352,933	0	0
	TOTAL OTHER FINANCING SOURCES	0	876,424	4,536,681	352,933	0	0
	TOTAL REVENUES	3,835,422	5,057,374	8,831,458	4,941,540	4,411,000	4,625,000

EXPENDITURES

SEWAGE COLLECTION & DISPOSL

		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 ADOPTED
SUPPLIES							
505-5-4330-	531210 Water/Sewerage	495,080	359,373	303,793	456,005	500,000	500,000
	TOTAL COLLECTION	495,080	359,373	303,793	456,005	500,000	500,000

WATER SUPPLY

		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 ADOPTED
PERSONAL SERVICES							
505-5-4420-	511100 Regular Employees	224,811	223,220	303,027	327,814	313,195	371,904
505-5-4420-	511300 Overtime	11,244	16,248	21,446	15,151	18,000	8,000
505-5-4420-	512100 Group Insurance	43,677	51,302	55,593	53,533	62,079	62,541
505-5-4420-	512200 Social Security FICA Contri	14,095	14,222	14,896	20,282	20,534	23,554
505-5-4420-	512300 Medicare	3,670	3,326	3,481	4,743	4,802	6,067
505-5-4420-	512400 Retirement Contribution	80,889	67,848	(2,467)	0	38,206	44,647
505-5-4420-	512401 Pension Expense	0	0	0	32,355	0	0
505-5-4420-	512600 Unemployment Insurance	0	0	(10,436)	0	0	0
505-5-4420-	512700 Worker's Compensation	11,726	2,407	4,325	5,472	2,174	6,023
	TOTAL PERSONAL SERVICES	390,112	378,573	389,865	459,350	458,990	522,736
CONTRACTED SERVICES							
505-5-4420-	521200 Professional	67,028	84,358	56,841	176,528	160,000	140,000
505-5-4420-	522200 Repairs & Maintenance	101,890	163,402	133,534	185,737	200,000	220,000
505-5-4420-	523200 Communications	21,966	23,504	23,414	30,585	24,000	24,000
505-5-4420-	523210 Information Technology	36,487	19,299	0	0	0	0
505-5-4420-	523500 Travel	1,814	432	13	0	0	0
505-5-4420-	523600 Dues & Fees	2,271	848	915	3,039	3,000	5,000
505-5-4420-	523700 Education & Training	1,149	555	1,604	1,001	0	2,000
505-5-4420-	523900 Other	0	3,188	142,989	0	0	0
	TOTAL CONTRACTED SERVICES	232,605	295,586	359,310	396,890	387,000	391,000
SUPPLIES							
505-5-4420-	531100 Supplies	35,314	35,436	25,948	55,888	50,000	62,800
505-5-4420-	531220 Natural Gas	13,640	10,669	5,051	6,048	6,000	4,800
505-5-4420-	531230 Electricity	10,864	12,115	13,643	13,896	16,000	15,000
505-5-4420-	531270 Gasoline/Diesel	8,038	8,503	7,212	5,020	6,000	6,000
	TOTAL SUPPLIES	67,856	66,723	51,854	80,852	78,000	88,600
CAPITAL OUTLAYS							
505-5-4420-	541400 Infrastructure	0	3,430	1,570	0	100,000	300,000
505-5-4420-	542400 Computers	1,525	1,525	0	1,617	0	0
	TOTAL CAPITAL OUTLAYS	1,525	4,955	1,570	1,617	100,000	300,000
DEBT SERVICE							
505-5-4420-	580402 P & I - Lease II	0	0	0	0	0	3,000
505-5-4420-	582100 P&I Series 2004 A Bonds	189,235	191,461	0	452,813	448,609	453,182
505-5-4420-	582110 P&I Revenue Bonds - 2001	54,051	27,654	98,792	0	0	0
505-5-4420-	582111 Amortization of Bond Issue	97,629	97,629	554,667	104,935	0	0
505-5-4420-	582115 Transfer out - General Fund	0	205,695	0	255,069	350,000	330,000
505-5-4420-	582120 Transfer to Debt Service Fu	0	0	0	0	0	0
505-5-4420-	582125 P&I Series 2007 Bonds	47,139	77,552	52,520	63,101	63,295	65,212

		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 ADOPTED
505-5-4420-	582130 Transfer to Solid Waste Fun	1,596,779	0	0	0	0	0
505-5-4420-	582295 Transfer to Development Aut	0	97,655	321,446	0	189,515	0
505-5-4420-	583100 Series 2015 Debt Service	0	0	0	561,250	594,377	517,893
	TOTAL DEBT SERVICE	1,984,833	697,646	1,027,425	1,437,168	1,645,796	1,369,287
	TOTAL WATER SUPPLY	2,676,931	1,443,483	1,830,024	2,375,877	2,669,786	2,671,623
WATER DISTRIBUTION							
SUPPLIES & MINOR EQUIPMENT							
505-5-4440-	531510 Water Purchases For Resale	1,281,404	1,387,897	1,439,973	1,561,650	1,150,000	1,377,500
	TOTAL SUPPLIES & MINOR EQPT	1,281,404	1,387,897	1,439,973	1,561,650	1,150,000	1,377,500
DEPR/AMORT							
505-5-4440-	561000 Depreciation	279,332	279,117	271,609	279,951	91,214	40,000
505-5-4420-	582295 Transfer to Development Aut	0	0	86,248	0	0	0
	TOTAL DEPR/AMORT	279,332	279,117	357,857	279,951	91,214	40,000
	TOTAL WATER DISTRIBUTION	1,560,736	1,667,014	1,797,830	1,841,601	1,241,214	1,417,500
	TOTAL REVENUES	3,835,422	5,057,374	8,831,458	4,941,540	4,411,000	4,625,000
	TOTAL EXPENDITURES	4,732,747	3,469,870	3,931,647	4,673,484	4,411,000	4,589,123
	REVENUE OVER/(UNDER) EXPENDITURES	(897,325)	1,587,504	4,899,811	268,056	0	35,877

506 - STORMWATER FUND

REVENUES

CHARGES FOR SERVICES							
506-344210	Stormwater Charges	0	0	0	0	0	200,000
	CHARGES FOR SERVICES	0	0	0	0	0	200,000
	TOTAL REVENUES	0	0	0	0	0	200,000

EXPENDITURES

PERSONNEL SERVICE							
506-5-4320-	511100 Regular Employees	0	0	0	0	0	71,864
506-5-4320-	512100 Group Insurance	0	0	0	0	0	15,635
506-5-4320-	512200 Social Security FICA Contri	0	0	0	0	0	4,456
506-5-4320-	512300 Medicare	0	0	0	0	0	1,042
506-5-4320-	512400 Retirement Contribution	0	0	0	0	0	8,446
506-5-4320-	512700 Worker's Compensation	0	0	0	0	0	1,172
	TOTAL PERSONNEL SERVICES	0	0	0	0	0	102,615
CONTRACTED SERVICES							
506-5-4320-	521300 Technical	0	0	0	0	0	60,000
	TOTAL CONTRACTED SERVICES	0	0	0	0	0	60,000
CAPITAL OUTLAYS >$5,000							
506-5-4320-	542500 Equipment	0	0	0	0	0	12,000
TOTAL	CAPITAL OUTLAYS >$5,000	0	0	0	0	0	12,000
	TOTAL EXPENDITURES	0	0	0	0	0	174,615
	TOTAL REVENUES	0	0	0	0	0	200,000
	REVENUE OVER/(UNDER) EXPENDITURES	0	0	0	0	0	25,385

540- SOLID WASTE FUND

REVENUES

		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 ADOPTED
CHARGES FOR SERVICES							
540-344110	Refuse Collection Charges	454,788	479,383	484,850	482,461	480,000	484,000
540-344140	Allied Waste Commissions	21,132	19,899	23,030	23,397	24,000	24,500
540-344150	Clean & Green revenue	0	0	17,484	17,494	16,000	17,275
540-344290	Late Fees	0	0	0	12,138	12,000	10,000
	TOTAL CHARGES	475,920	499,282	525,364	535,490	532,000	535,775
OTHER FINANCING SOURCES							
540-395300	Transfers in - W/S Fund	1,596,779	0	0	0	0	0
	TOTAL OFS	1,596,779	0	0	0	0	0
	TOTAL REVENUES	2,072,699	499,282	525,364	535,490	532,000	535,775

SOLID WASTE & RECYCLING

EXPENDITURES

		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 ADOPTED
PERSONAL SERVICES							
540-5-4510-	511100 Regular Employees	226,463	200,133	179,679	230,996	176,134	206,595
540-5-4510-	511200 Part-Time Wages	1,575	0	0	0	17,000	0
540-5-4510-	511300 Overtime	12,326	13,404	12,847	8,244	0	15,000
540-5-4510-	512100 Group Insurance	44,628	53,296	41,480	32,682	46,558	46,906
540-5-4510-	512200 Social Security FICA Contri	12,592	12,921	12,825	13,905	11,974	13,739
540-5-4510-	512300 Medicare	3,038	3,022	2,999	3,252	2,801	3,213
540-5-4510-	512400 Retirement Contribution	61,359	50,494	6,189	0	22,280	26,042
540-5-4510-	512401 Pension Expense	0	0	0	6,155	0	0
540-5-4510-	512700 Worker's Compensation	8,760	5,130	(1,846)	3,748	1,223	3,346
	TOTAL PERSONAL SERVICES	741,482	338,400	254,173	298,982	277,970	314,841
CONTRACTED SERVICES							
540-5-4510-	521200 Professional Fees	435	0	0	234	0	0
540-5-4510-	522110 Disposal service	106,022	105,837	102,353	112,511	110,000	95,000
540-5-4510-	522200 Repairs & Maintenance	19,493	35,134	31,282	28,794	36,000	34,000
540-5-4510-	523210 Information Technology	17,582	11,579	32,727	0	0	0
	TOTAL CONTRACTED SERVICES	143,532	152,550	166,362	141,539	146,000	129,000
SUPPLIES							
540-5-4510-	531100 Supplies	7,038	12,915	16,119	18,673	20,000	16,000
540-5-4510-	531270 Gasoline/Diesel	27,225	23,460	15,439	13,952	16,000	16,000
	TOTAL SUPPLIES	34,263	36,375	31,558	32,625	36,000	32,000
CAPITAL OUTLAYS							
540-5-4510-	542400 Computers	747	0	0	0	0	0
	TOTAL CAPITAL OUTLAYS	747	0	0	0	0	0
DEPR/AMORT							
540-5-4510-	561000 Depreciation	15,291	15,291	15,291	15,290	0	0
	TOTAL DEPR/AMORT	15,291	15,291	15,291	15,290	0	0
DEBT SERVICE							
540-5-4510-	580100 Transfer to Gen Fd				12,286		
540-5-4510-	580400 Transfer to Reserve	0	0	0	0	59,869	0
540-5-4510-	580401 P&I Phase 1 Lease	22,525	19,197	0	0	12,161	0
	TOTAL DEBT SERVICE	22,525	19,197	0	12,286	72,030	0
	TOTAL EXPENDITURES	587,099	561,813	467,384	500,722	532,000	475,841
	TOTAL REVENUES	2,072,699	499,282	525,364	535,490	532,000	535,775
	REVENUE OVER/ (UNDER) EXPENDITURES	1,485,600	(62,531)	57,980	34,768	0	59,934

		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 ADOPTED

275-HOTEL /MOTEL TAX FUND

(Records receipt of Hotel/motel Taxes)

REVENUES

		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 ADOPTED
TAXES							
275-314100	Hotel/Motel Taxes - 3%	0	836,512	0	0	0	0
275-314110	Hotel/Motel Taxes - 4%	0	1,115,349	0	0	0	0
275-314120	Hotel/Motel Taxes - 7%	0	0	2,275,691	2,462,622	2,503,050	2,850,000
	TOTAL TAXES	0	1,951,861	2,275,691	2,462,622	2,503,050	2,850,000
	TOTAL REVENUES	0	1,951,861	2,275,691	2,462,622	2,503,050	2,850,000

EXPENDITURES

		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 ADOPTED
275-5-5910-	580400 Transfer 4% to HAAT	0	1,115,349	1,300,395	1,407,213	1,430,314	1,670,000
275-5-5910-	580420 Transfer 3% to Gen Fd	0	836,512	975,296	1,055,410	1,072,736	1,180,000
	TOTAL DEBT SERVICE/TRANSFERS	0	1,951,861	2,275,691	2,462,623	2,503,050	2,850,000
	TOTAL EXPENDITURES	0	1,951,861	2,275,691	2,462,623	2,503,050	2,850,000
	TOTAL REVENUES	0	1,951,861	2,275,691	2,462,622	2,503,050	2,850,000
	REVENUE OVER/(UNDER) EXPENDITURES	0	0	0	0	0	0

295-DEVELOPMENT AUTHORITY

REVENUES

		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 ADOPTED
INVESTMENT INCOME							
295-361000	Interest Income	0	6,310	11,662	90	0	0
295-361100	Interest on Note	0	0	0	7,373		
295-364000	Late Fee	0	0	647	170	0	0
	TOTAL INVESTMENT INCOME	0	6,310	12,309	7,633	0	0
CONTRIBUTIONS							
295-371001	Contribution from City of HV	0	5,750	0	0	0	0
	TOTAL CONTRIBUTIONS	0	5,750	0	0	0	0
MISC REVENUE							
295-381001	Rental Income	0	8,000	0	0	0	0
295-381002	Rental Income 3477 Rainey	0	0	0	4,800		
295-381003	Rental Income 3469 Rainey	0	0	4,000	4,000	0	0
295-381100	Mortgage Income	0	0	5,300	0	0	0
295-0-0000-381101	Cell Phone Tower Lease	0	0	0	30,000	0	0
	TOTAL MISC REVENUE	0	8,000	9,300	38,800	0	0
OTHER FINANCING SOURCES							
295-395100	Transfer from General Fund	0	529,815	324,612	681,327	0	0
295-395290	Transfer from HaTT	0	0	212,258	0	0	0
295-395505	Transfer from Water & Sewer	0	366,668	460,214	1,077,164	0	0
	TOTAL OFU	0	896,483	997,084	1,758,491	0	0
	TOTAL REVENUES	0	916,543	1,018,693	1,804,924	0	0

295-DEVELOPMENT AUTHORITY

EXPENDITURES

		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 ADOPTED
CONTRACT SERVICES							
295-5-7520-	521200 Professional Services	0	0	0	3,933	0	0
295-5-7520-	521201 Development Auth. Stipends	0	0	1,100	375	0	0
295-5-7520-	522201 Maintenance Expense	0	12,622	11,316	10,373	0	0

		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 ADOPTED
295-5-7520-	522202 Repairs Expense	0	755	168	0	0	0
295-5-7520-	523701 Training and Conferences	0	0	490	490	0	0
295-5-7520-	523901 Expense Reimbursement	0	1,050	261	0	0	0
	TOTAL CONTRACT SERVICES	0	14,427	13,335	15,171	0	0
SUPPLIES							
295-5-7520-	531100 Supplies Expense	0	4,915	121	0	0	0
295-5-7520-	531200 Bank Charges	0	144	60	2	0	0
295-5-7520-	531300 Closing Costs and Fees	0	164,353	0	0	0	0
	TOTAL SUPPLIES	0	169,412	181	2	0	0
OTHER COST							
295-5-7520-	572100 Property Tax Expense	0	341	0	0	0	0
295-5-7520-	575200 Loss on Sale	0	0	0	297,348	0	0
295-5-7520-	578100 Paint the Town	0	0	2,500	0	0	0
	TOTAL OTHER COST	0	341	2,500	297,348	0	0
DEBT SERVICE							
295-5-7520-	582100 Int Exp - Series B Bon	0	88,105	80,609	80,054	0	0
295-5-7520-	582200 Int' Exp - Series A Bon	0	211,740	208,140	186,280	0	0
295-5-7520-	582300 Int Exp - Series 2007	0	76,615	72,615	68,422	0	0
295-5-7520-	582400 Int' - 2014 Bonds	0	97,655	239,321	227,691	0	0
	TOTAL DEBT SERVICE	0	474,115	600,685	562,447	0	0
INTERFUND TRANSFERS							
295-5-7520-	595100 T'fer Proceeds to GF	0	0	0	30,000	0	0
295-5-7520-	595301 Transfer to Cap Projects	0	0	236,291	22,632	0	300,000
295-5-7520-	595505 Transfer to Water & Sewer	0	876,424	4,536,681	352,933	0	0
	INTERFUND TRANSFERS	0	876,424	4,772,972	405,565	0	300,000
	TOTAL EXPENDITURES	0	1,534,719	5,389,673	1,280,533	0	300,000
	TOTAL REVENUES	0	916,543	1,018,693	1,804,924	0	0
	REVENUE OVER(UNDER) EXPENDITURES	0	(618,176)	(4,370,980)	524,391	0	(300,000)

350 - T-SPLOST FUND

REVENUES

		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 ADOPTED
TAXES							
350-313200	T-SPLOST	0	0	0	0	0	1,200,000
	TOTAL TAXES	0	0	0	0	0	1,200,000
	TOTAL REVENUES	0	0	0	0	0	1,200,000

EXPENDITURES

		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 ADOPTED
INTERFUND TRANSACTIONS							
350-5-9100-590301	Transfer to Capital Project	0	0	0	0	0	941,230
	TOTAL INTERFUND TRANSACTIONS	0	0	0	0	0	941,230
	TOTAL EXPENDITURES	0	0	0	0	0	941,230
	REVENUES	0	0	0	0	0	1,200,000
	REVENUE OVER/(UNDER) EXPENDITURES	0	0	0	0	0	258,770