

TO: MAYOR AND COUNCIL
CITY OF McCAYSVILLE

FROM: NANCY GODFREY
CITY CLERK

SUBJECT: JULY 1, 2017 – JUNE 30, 2018 PROJECTED BUDGET

CITY GENERAL FUND:

PROJECTED REVENUE-----\$ 1,533,827.00

PROJECTED EXPENSES:

ADMINISTRATIVE	204,561.00
MUNICIPAL COURT	7,603.00
POLICE DEPARTMENT	407,617.00
STREET DEPARTMENT	177,446.00
CITY PARK	<u>736,600.00</u>
	\$ 1,533,827.00

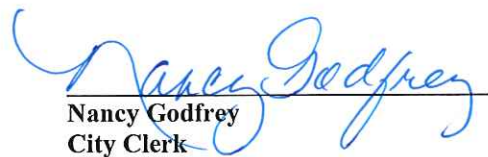
WATER & SEWER SERVICE:

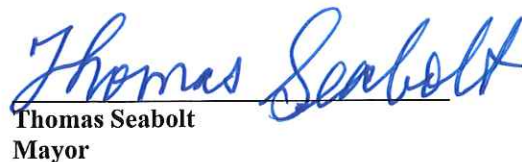
PROJECTED REVENUE-----\$ 2,265,410.00

PROJECTED EXPENSES:

WATER DISTRIBUTION	1,742,050.00
SEWER COLLECTION & DISPOSAL	409,360.00
WATER TREATMENT PLANT	<u>114,000.00</u>
	\$ 2,265,410.00

**PROPOSED BUDGET FOR 2017 - 2018 ADOPTED BY UNANIMOUS VOTE OF THE
GOVERNING BODY OF THE CITY OF McCAYSVILLE ON September 12, 2017.**


Nancy Godfrey
City Clerk


Thomas Seabolt
Mayor

**CITY OF McCAYSVILLE
GENERAL FUND**

**REVENUE BUDGET
FOR FISCAL YEAR ENDING
JUNE 30, 2018**

EXHIBIT "A"

FUND	SOURCES	REVENUE DESCRIPTIONS	FY 2017 REVENUE	FY 2018 PROPOSED BUDGET
100	311100	REAL TAXES - CURRENT YEAR	86,943.39	95,500.00
100	311200	REAL TAXES - PRIOR YEAR	6,200.51	6,200.00
100	311300	MOBILE HOME TAXES	86.99	87.00
100	311310	MOTOR VEHICLE TAXES	2,406.37	2,500.00
100	311312	TAVT - AD VALOREM	2,612.77	2,600.00
100	311313	TAVT - SPLOST	20,213.54	21,000.00
100	311314	TAVT - LOST	37,362.21	37,500.00
100	311600	REAL ESTATE TRANSFER TAXES	3,478.37	3,500.00
100	311700	FRANCHISE TAXES	7,575.51	8,000.00
100	313000	GENERAL SALES & USE TAX	504,123.93	500,000.00
100	316100	OCCUPATIONAL TAX FEE	4,262.50	4,300.00
100	316110	INSURANCE LICENSE	4,312.50	4,300.00
100	316120	STATE TVA PAYMENT	2,849.33	3,000.00
100	316200	INSURANCE PREMIUM TAXES	65,909.32	66,000.00
100	319100	PROPERTY TAX INTEREST	1,238.53	1,300.00
100	319500	FI FA	0.00	650.00
100	319900	OTHER (TAX COLLECTION, ETC.)	0.00	1,000.00
100	322900	OTHER FEES (POLICE)	1,697.70	1,700.00
100	334000	STATE GOVERNMENT GRANTS	0.00	500,000.00
100	341100	COURT COSTS, FEES & CHARGES	600.00	1,000.00
100	341191	H.A. PAYMENT IN LIEU OF TAX	8,843.89	8,850.00
100	341400	PRINTING & DUPLICATING SERVICE	49.80	50.00
100	341910	ELECTION QUALIFYING FEES	0.00	0.00
100	343100	STREET SERVICE FEES	0.00	0.00
100	349300	BAD CHECK FEES	0.00	100.00
100	349900	REVENUE COLA MACHINES	0.00	0.00
100	351100	COURT FINES	41,537.75	42,000.00
100	361000	INTEREST REVENUE	1,194.32	1,200.00
100	371000	DONATION FROM PRIVATE SOURCES	0.00	200,000.00
100	380000	OTHER REVENUE	0.00	500.00
100	381000	RENT	2,248.34	13,490.00
100	383000	REIMBURSEMENT FOR DAMAGES	3,012.98	0.00
100	391200	FROM RESERVE	108,282.57	7,500.00
		CITY TOTAL BUDGETED REVENUES	917,043.12	1,533,827.00

CITY OF McCAYSVILLE

ADMINISTRATIVE BUDGET
FOR FISCAL YEAR ENDING
JUNE 30, 2018

CITY COUNCIL		2017	2018
		EXPENDITURES	PROJECTED BUDGET
100-1110-511100	REGULAR EMPLOYEES	16,800.00	16,800.00
100-1110-512200	SOCIAL SECURITY FICA	954.80	955.00
ELECTIONS			
100-1400-523300	ADVERTISING	0	0
100-1400-523400	PRINTING AND BINDING	0	0.00
100-1400-523700	EDUCATION & TRAINING	0	0.00
100-1400-523850	CONTRACT LABOR	0	0.00
FINANCIAL ADMINISTRATION			
100-1510-511100	REGULAR EMPLOYEES	54,507.99	49,588.00
100-1510-512100	GROUP INSURANCE	19,516.20	19,517.00
100-1510-512200	SOCIAL SECURITY FICA	3,379.59	3,400.00
100-1510-512300	MEDICARE	790.27	800.00
100-1510-512400	RETIREMENT CONTRIBUTION	2,518.23	1,984.00
100-1510-512600	UNEMPLOYMENT INSURANCE	162.69	163.00
100-1510-512700	WORKER'S COMPENSATION	346.99	350.00
100-1510-521200	PROFESSIONAL	49,044.90	50,000.00
100-1510-521300	TECHNICAL	0.00	8,000.00
100-1510-522200	REPAIRS & MAINTENANCE	1,323.09	1,500.00
100-1510-523000	OTHER PURCHASED SERVICES	0.00	1,000.00
100-1510-523100	INS. OTHER THAN EMPL BENEFIT	5,442.32	5,500.00
100-1510-523150	EMPLOYEE DEDUCTIBLE REIMB.	451.49	3,250.00
100-1510-523200	COMMUNICATIONS	3,891.10	4,000.00
100-1510-523250	POSTAGE & SHIPPING	864.73	875.00
100-1510-523300	ADVERTISING	2,031.48	2,100.00
100-1510-523400	PRINTING & BINDING	1,061.19	1,500.00
100-1510-523500	TRAVEL	2,024.97	2,500.00
100-1510-523600	DUES & FEES	7,006.57	7,010.00
100-1510-523700	EDUCATION & TRAINING	860.00	1,500.00
100-1510-523850	CONTRACT LABOR	176.25	300.00
100-1510-523900	OTHER PURCHASED SERVICES	600.00	1,000.00
100-1510-531100	SUPPLIES	3,971.80	4,000.00
100-1510-531230	ELECTRICITY	2,752.00	3,000.00
100-1510-531250	WATER & SEWER	451.20	0.00
100-1510-531400	BOOKS & PERIODICALS	28.89	30.00
100-1510-542300	FURNITURE & FIXTURES	0.00	2,500.00
100-1510-542400	COMPUTERS	13,527.99	8,000.00
100-1510-542500	EQUIPMENT	0.00	2,000.00
100-1510-579000	CONTINGENCIES	0.00	1,439.00
TOTAL ADMINISTRATIVE BUDGETED EXPENDITURES:		194,486.73	204,561.00

COURT	EXPENDITURE DESCRIPTIONS	FY 2017	FY 2018 BUDGET
100-2650-521200	PROFESSIONAL	6,180.00	6,200.00
100-2650-523200	ENCRYPTION/COMMUNICATIONS	43.80	53.00
100-2650-523500	TRAVEL	0.00	300.00
100-2650-523600	DUES AND FEES	522.88	525.00
100-2650-523700	EDUCATION & TRAINING	225.00	225.00
100-2650-531100	SUPPLIES	101.46	300.00
		7,073.14	7,603.00

POLICE DEPT.	EXPENDITURE DESCRIPTIONS	FY 2017	FY 2018 BUDGET
100-3210-511100	REGULAR EMPLOYEES	186,396.75	236,813.00
100-3210-511300	OVERTIME	29,348.63	10,000.00
100-3210-512100	GROUP INSURANCE	48,731.57	45,000.00
100-3210-512200	SOCIAL SECURITY FICA	13,376.38	15,000.00
100-3210-512300	MEDICARE	3,128.39	3,200.00
100-3210-512400	RETIREMENT	4,707.20	5,000.00
100-3210-512600	UNEMPLOYMENT INSURANCE	399.29	400.00
100-3210-512700	WORKER'S COMPENSATION	4,891.26	5,000.00
100-3210-521200	PROFESSIONAL	2,668.41	3,000.00
100-3210-521300	TECHNICAL	1,577.00	2,000.00
100-3210-522200	REPAIRS & MAINTENANCE	7,348.80	5,000.00
100-3210-523100	INS. OTHER THAN EMPL. BENEFIT	4,472.34	5,000.00
100-3210-523150	EMPLOYEE DEDUCTIBLE REIMB.	0.00	8,500.00
100-3210-523200	COMMUNICATIONS	3,801.48	4,000.00
100-3210-523300	ADVERTISING	0.00	100.00
100-3210-523400	PRINTING & BINDING	277.00	500.00
100-3210-523500	TRAVEL	811.97	1,500.00
100-3210-523600	DUES & FEES	1,740.12	1,300.00
100-3210-523700	EDUCATION & TRAINING	143.74	5,000.00
100-3210-523900	HOUSING	3,350.00	3,000.00
100-3210-531100	SUPPLIES	17,327.74	10,000.00
100-3210-531110	UNIFORMS	3,982.79	3,000.00
100-3210-531230	ELECTRICITY	2,815.00	3,000.00
100-3210-531250	WATER/SEWER BILLS	454.50	0.00
100-3210-531270	GASOLINE / DIESEL	9,828.49	10,000.00
100-3210-531300	FOOD	1,595.14	2,000.00
100-3210-531400	BOOKS AND PERIODICALS	78.20	100.00
100-3210-531600	SMALL EQUIPMENT	2,060.00	2,000.00
100-3210-542200	VEHICLES	58,064.96	9,204.00
100-3210-542300	FURNITURE & FIXTURES	0.00	1,000.00
100-3210-542400	COMPUTERS	1,371.02	1,000.00
100-3210-542500	EQUIPMENT	7,227.00	7,000.00
100-3210-579000	CONTINGENCIES	0.00	0.00
TOTAL POLICE DEPT BUDGETED EXPENDITURES		421,975.17	407,617.00

STREET DEPT.	EXPENDITURE DESCRIPTIONS	FY 2017	FY 2018 BUDGET
100-4210-511100	REGULAR EMPLOYEES	72,237.18	74,400.00
100-4210-511300	OVERTIME	2549.42	2000.00
100-4210-512100	GROUP INSURANCE	19,840.56	19,840.00
100-4210-512200	SOCIAL SECURITY FICA	4,636.79	4,740.00
100-4210-512300	MEDICARE	1,084.45	1,110.00
100-4210-512400	RETIREMENT	2,917.49	3,056.00
100-4210-512600	UNEMPLOYMENT INSURANCE	74.37	100.00
100-4210-512700	WORKER'S COMPENSATION	4,858.49	4,900.00
100-4210-521300	TECHNICAL	0.00	500.00
100-4210-522140	LAWN CARE	0.00	200.00
100-4210-522200	REPAIRS & MAINTENANCE	5,734.51	5,800.00
100-4210-522320	RENTAL EQUIPT & VEHICLE	480.00	500.00
100-4210-523100	INS. OTHER THAN EMPLOYEE BENEFIT	4,472.34	5,000.00
100-4210-523150	EMPLOYEE DEDUCTIBLE REIMB.	0.00	3,200.00
100-4210-523850	CONTRACT LABOR	0.00	2,500.00
100-4210-523900	OTHER	0.00	0.00
100-4210-523920	LANDFILL FEES	4,074.74	4,200.00
100-4210-531100	SUPPLIES	4,696.72	5,000.00
100-4210-531110	UNIFORMS	1,077.76	1,200.00
100-4210-531230	ELECTRICITY	29,409.44	30,000.00
100-4210-531270	GASOLINE / DIESEL	3,172.84	3,200.00
100-4210-542100	MACHINERY	0.00	1,000.00
100-4210-542200	VEHICLES	0.00	0.00
100-4210-542500	EQUIPMENT	1,188.68	2,500.00
100-4210-579000	CONTINGENCIES	0.00	2,500.00
TOTAL STREET DEPT. BUDGETED EXPENDITURES:		162,505.78	177,446.00

CITY OF McCAYSVILLE

CITY PARK BUDGET
 FY ENDING JUNE 30, 2018

CITY PARK	EXPENDITURE DESCRIPTION	FY2017	FY 2018 BUDGET
100-6210-521300	TECHNICAL	0.00	500.00
100-6210-522200	REPAIRS & MAINTENANCE	14,731.18	10,000.00
100-6210-523100	INS. OTHER THAN EMPL. BENEFIT	5,031.34	8,000.00
100-6210-523200	COMMUNICATIONS	944.04	1,000.00
100-6210-523300	ADVERTISING	163.8	250.00
100-6210-523850	CONTRACT LABOR	25,300.00	20,000.00
100-6210-523900	OTHER PURCHASED SERVICES	900.00	1,000.00
100-6210-531100	SUPPLIES	5029.01	650.00
100-6210-531210	WATER & SEWER	756.90	0.00
100-6210-531230	ELECTRICITY	1117.77	1,200.00
100-6210-542300	FIXTURES	3400.00	4,000.00
100-6210-542500	EQUIPMENT	73628.26	5,000.00
100-6220-541200	SITE IMPROVEMENTS	0.00	685,000.00
TOTAL CITY PARK BUDGETED EXPENDITURES:		131,002.30	736,600.00

**CITY OF McCAYSVILLE
WATER SEWER**

**REVENUE BUDGET
FOR FISCAL YEAR ENDING
JUNE 30, 2018**

FUND	SOURCES	REVENUE DESCRIPTION	2017 REVENUE	2018 PROJECTED
505	331150	INTERGOV REVENUE-GRANT	0.00	0
505	343900	OTHER FEES	16982.48	5000.00
505	344200	OLD BILLS RECOVERED	0.00	0.00
505	344210	WATER CHARGES	1,769,100.08	1,800,000.00
505	344211	WATER TAP FEES	57,500.00	58,000.00
505	344212	CASH OVER OR SHORT	0.00	0.00
505	344213	SURCHARGE \$5.00	1,120.00	1,330.00
505	344214	SURCHARGE \$10.00	8,177.42	6,500.00
505	344215	SURCHARGE 30%	88.20	8,000.00
505	344230	SEWER CHARGES	340,044.18	340,000.00
505	344231	SEWER TAP FEES	0.00	3,000.00
505	344290	LATE FEES	32,626.25	32,700.00
505	344291	RECONNECT FEES	9,600.00	10,000.00
505	349300	BAD CHECK FEES	0.00	100.00
505	361000	INTEREST REVENUE	774.56	780.00
505	381000	RENT	12,365.87	0.00
505	383000	REIMBURSED FOR DAMAGES	2,596.30	0.00
505	391000	INTERFUND TRANSFER	30,792.80	0.00
505	391200	FROM RESERVE	0.00	0.00
TOTAL WATER & SEWER BUDGETED REVENUES:			\$2,281,768.14	\$2,265,410.00

CITY OF McCAYSVILLE
WATER DISTRIBUTION BUDGET
FOR FISCAL YEAR ENDING JUNE 30, 2018

FUND	FUNCTION	OBJECT	DESCRIPTION	FY 2017	FY 2018 PROPOSED
505		116111	SAVINGS	0.00	0.00
505		116114	USDA SINKING FUND	180,000.00	180,000.00
505	4440	511100	REGULAR EMPLOYEES	255,801.70	323,000.00
505	4440	511200	TEMPORARY	0.00	0.00
505	4440	511300	OVERTIME	58,943.59	55,000.00
505	4440	512100	GROUP INSURANCE	159,416.14	166,900.00
505	4440	512200	SOCIAL SECURITY	19,514.25	21,600.00
505	4440	512300	MEDICARE	4,563.73	5,050.00
505	4440	512400	RETIREMENT	11,566.01	15,000.00
505	4440	512600	UNEMPLOYMENT INSURANCE	411.78	850.00
505	4440	512700	WORKERS COMPENSATION	11,156.26	11,000.00
505	4440	521200	PROFESSIONAL	33,360.22	20,000.00
505	4440	521300	TECHNICAL	4,026.96	7,500.00
505	4440	522200	REPAIRS & MAINTENANCE	149,275.21	50,000.00
505	4440	522320	RENTAL EQUIPMENT	0.00	2,500.00
505	4440	523100	INS OTHER THAN EMPL BENEFIT	13,007.06	20,000.00
505	4440	523150	EMPLOYEE DEDUCTIBLE	3,000.00	20,000.00
505	4440	523200	COMMUNICATIONS	6,961.15	8,000.00
505	4440	523250	POSTAGE & SHIPPING	16,949.92	15,000.00
505	4440	523300	ADVERTISING	464.10	1,500.00
505	4440	523400	PRINTING & BINDING	6,589.25	6,500.00
505	4440	523500	TRAVEL	2,127.54	3,000.00
505	4440	523600	DUES AND FEES	1,428.76	2,500.00
505	4440	523650	LAB FEES	8,645.00	10,000.00
505	4440	523700	EDUCATION & TRAINING	2,240.00	3,500.00
505	4440	523800	LICENSE	195.00	450.00
505	4440	523900	OTHER PURCHASED SERVICES	0.00	2,500.00
505	4440	523920	LANDFILL FEES	1,211.31	0.00
505	4440	531100	SUPPLIES	105,285.36	105,000.00
505	4440	531110	UNIFORMS	3,464.93	4,200.00
505	4440	531210	WATER	0.00	0.00
505	4440	531230	ELECTRICITY	115,416.31	112,000.00
505	4440	531270	GASOLINE/DIESEL	10,992.21	10,500.00
505	4440	531400	BOOKS & PERIODICALS	0.00	0.00
505	4440	531600	SMALL EQUIPMENT	374.40	3,000.00
505	4440	541000	CAPITAL OUTLAY	0.00	105,000.00
505	4440	541100	SITES (LAND PURCHASE)	0.00	100,000.00
505	4440	541400	INFRASTRUCTURE	69,539.12	50,000.00
505	4440	541500	INTEREST EXPENSE	87,600.00	88,000.00
505	4440	542100	MACHINERY	0.00	80,000.00
505	4440	542200	VEHICLES	0.00	85,000.00
505	4440	542400	COMPUTERS	99.99	4,000.00
505	4440	542500	EQUIPMENT	32,214.73	44,000.00
TOTAL WATER DISTRIBUTION BUDGETED EXPENDITURES:				1,375,841.99	1,742,050.00

CITY OF McCAYSVILLE
WATER SEWER BUDGET

SEWER COLLECTION
AND DISPOSAL

FISCAL YEAR ENDING
JUNE 30,2018

SEWER COLLECTION	EXPENDITURE DESCRIPTION	FY 2017	FY 2018 PROPOSED
505-4330-511100	REGULAR EMPLOYEES	121,569.15	45,000.00
505-4330-511300	OVERTIME	5,031.43	1,000.00
505-4330-512200	SOCIAL SECURITY FICA CONTRIB	7,849.20	2,790.00
505-4330-512300	MEDICARE	1,835.68	720.00
505-4330-512400	RETIREMENT CONTRIBUTION	5,228.23	1,850.00
505-4330-521300	TECHNICAL	1,550.00	2,500.00
505-4330-522200	REPAIRS & MAINTENANCE	35,897.22	36,000.00
505-4330-523300	ADVERTISING	0.00	0.00
505-4330-523850	CONTRACT LABOR	0.00	1500.00
505-4330-523900	OTHER PURCHASED SERVICES	280,668.48	300,000.00
505-4330-531100	SUPPLIES	0.00	3500.00
505-4330-531230	ELECTRICITY	2,566.00	3,000.00
505-4330-541000	CAPITAL OUTLAY	2,289.27	4,000.00
505-4330-541400	INFRASTRUCTURE	0.00	7,500.00
TOTAL SEWER COLLECTION BUDGETED EXPENDITURES:		464,484.66	409,360.00

WATER PLANT	EXPENDITURE DESCRIPTION	FY 2017	FY 2018 PROPOSED
505-4430-521300	TECHNICAL	19,213.50	22,000.00
505-4430-531100	SUPPLIES	45,533.47	60,000.00
505-4430-531600	SMALL EQUIPMENT	0.00	1000.00
505-4430-542300	FURNITURE & FIXTURES	267.30	1000.00
505-4430-542500	EQUIPMENT	0.00	30,000.00
TOTAL WATER PLANT BUDGETED EXPENDITURES:		65,014.27	114,000.00

**2017 – 2018
PROPOSED SPLOST FUND BUDGET**

CITY OF McCAYSVILLE (FANNIN COUNTY) GEORGIA

JULY 1, 2017 TOTAL CASH IN BANK **\$ 242,100.28**

PROJECTED REVENUE

FY 2018

320-337100	SPLOST REVENUE	\$ 275,000.00
320-361000	INTEREST INCOME	\$ 200.00

PROPOSED PROJECT EXPENDITURES FOR 2017 - 2018

FY 2018

320-3510-542100	STREETS, BRIDGES, ROADS, SIDEWALKS	\$ 165,000.00
320-3510-542200	CAPITAL OUTLAY-VEHICLES PUBLIC SAFETY	\$ 35,000.00
320-3510-541000	CAPITAL OUTLAY – PROPERTY WATER DEPARTMENT	\$ 75,200.00

TOTAL PROJECTED REVENUE & EXPENDITURES: **\$ 275,200.00**