

# Annual Operating Budget The Fiscal Year 2018



City of Lyons, Georgia  
161 N.E. Broad Street Lyons GA 30436  
912-526-3626

September 12, 2017

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

The Duly Appointed Finance Committee, City Manager, and Financial Department respectfully submit for your consideration the balanced budget for the fiscal year 2018 (FY 2018) for the City of Lyons. An objective of the City's budget is to provide a management tool by which our local government can unite its budgeting efforts to provide quality services while operating within available resources. This process results in an updating of the City's on-going financial plan and provides a vehicle by which management decisions are made as a result of the formulation and analysis of the respective data.

## BUDGET PROCESS AND OVERVIEW

The fiscal year 2018 budget process began in July of 2017 with the distribution of historical data and forms to all the department directors. Each department formulated budgets in three major areas; maintenance initiatives, operating initiatives, and capital project requests. Concurrent with departmental budgeting, finance staff completed the first draft of a salary and benefits budget as well as formulated initial revenue estimates.

A draft proposed operation budget was prepared and presented to the Finance Committee. This Committee is appointed by the Mayor. This committee reviewed the documents and provided guidance as to priorities and placement of purchases during the fiscal year. Concurrently with this process an amendment to the 2017 budget was reviewed by the committee. This budget amendment focused on an amendment to both revenues and expenses increasing the overall 2017 budget. The committee's final documents were presented to the Council in a public Council Meeting on September 26, 2017 and were approved and adopted. A public hearing was held during the September 26th, 2017 council meeting where citizen input was encouraged. The Amended 2017 budget is the primary basis for the FY2018 Operating Budget.

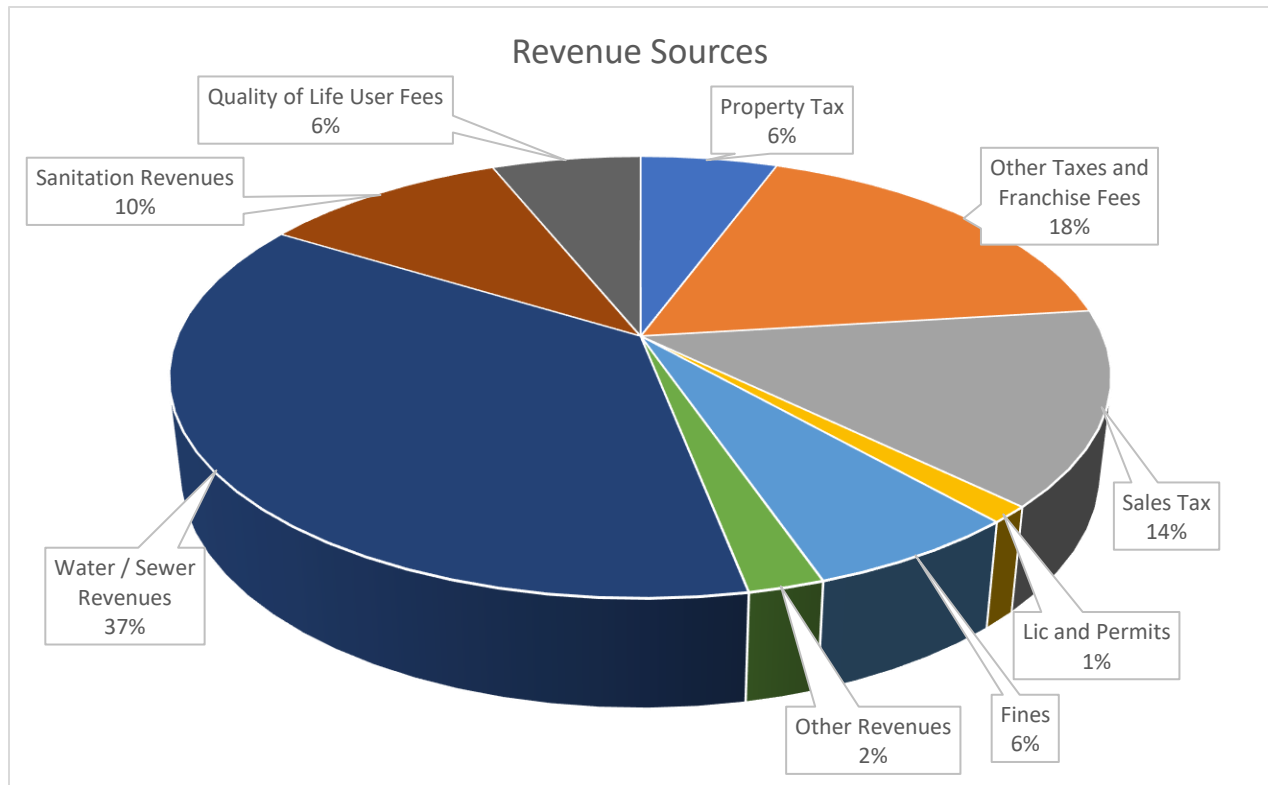
## KEY BUDGET FACTORS, ISSUES, AND PRIORITIES

The foundation for the fiscal year 2018 budget is based on three key financial factors:

- Sustainability of existing services
- Maintaining the quality of life for constituents, citizens, and businesses through capital programming
- Enhancement to services through operating initiatives

## Sustainability of Existing Services and Enhancements Through Operating Initiatives

The fiscal year 2018 Operating balanced budget of \$5,012,436.00 is based on a millage rate of 2.89 mills, which is the same millage rate applied in previous fiscal years. This budget provides financial resources for the City of Lyons to sustain the current levels of service and includes areas of improved service via operating initiatives. In appropriating the resources to sustain existing services, the City has projected revenue sources from the following



### Maintaining the quality of life for constituents, citizens, and businesses through capital programming

This priority is addressed in a separate document outlining the capital projects intended for the 2018 budget year.

### Enhancement to services through operating initiatives

The City of Lyons operating budget contains two different types of funds, Government and Enterprise. Government funds use general revenues such as property taxes and sales taxes to provide basic city services. Operation and services for public safety, financial services, libraries, downtown development, and some parks and recreation services not supported by user fees are funded through the general fund budget. Enterprise Funds operate similarly to private enterprise. Their operations and long term debt are covered by user fees or dedicated revenue sources. The City of Lyons operates two enterprise funds. These funds provide drinking water, waste water and solid waste removed to the Citizens of Lyons for a fee. These enterprise funds also provide some of these services to County residents for a fee as outlined in the Toombs County Service Delivery Strategie.

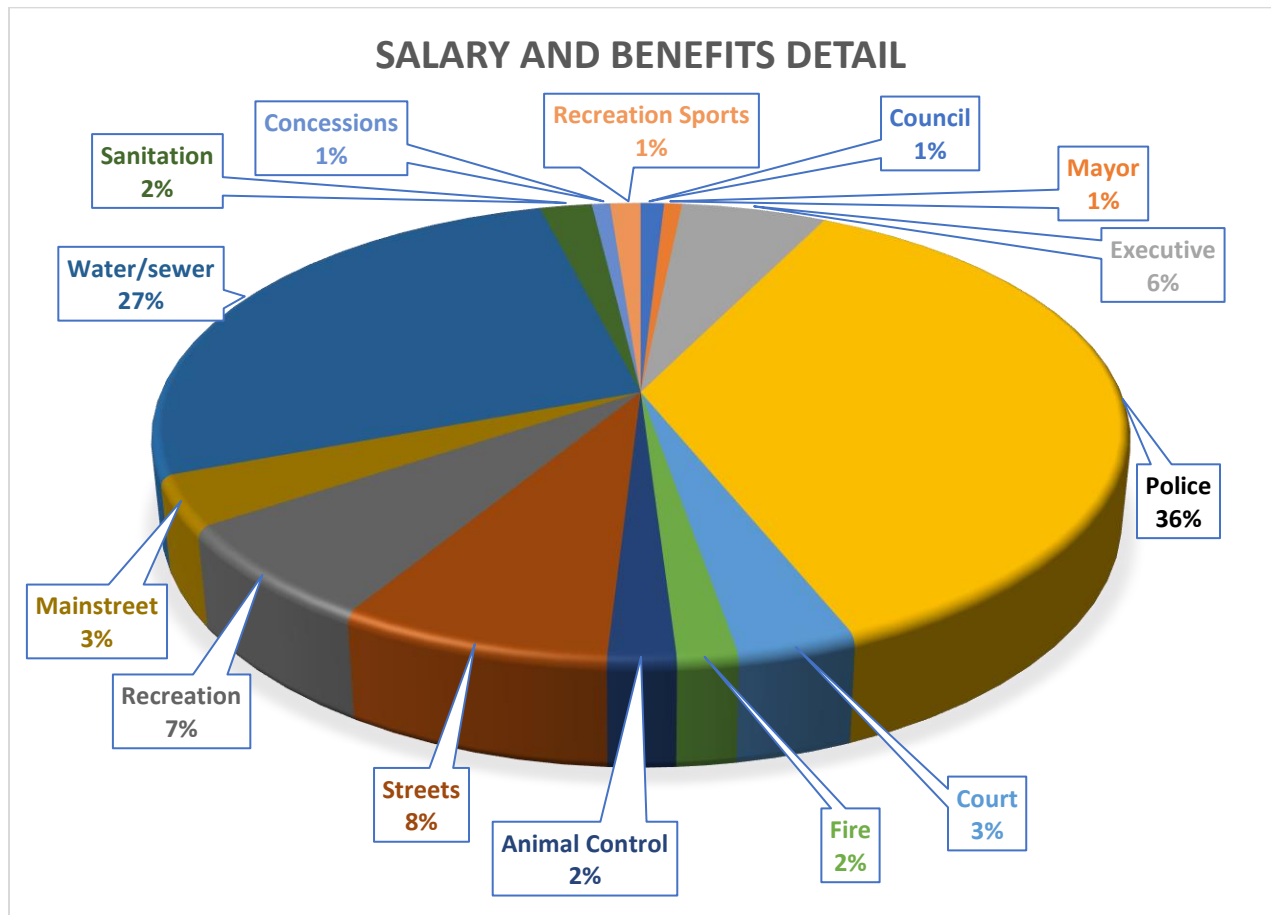
The City of Lyons prides itself on low property tax and in an ongoing effort to keep property taxes low, use excess revenues in the two main enterprise funds to compensate for the deficit in the governmental fund. In the 2018 budget, the two enterprise funds will generate revenues more than expenses of

\$330,746.00. Of these revenues \$124,579 will be used to compensate for the deficit in the governmental services fund, \$42,890.00 will be used to compensate for a defect in the Sanitation fund. \$86,427.00 will be used to offset debt for an anticipated project to expand the water and sewer treatment plants.

Recreation Capital, Operating and Concession funds are also addressed in the Cities budget. These funds serve as auxiliary funds to support the quality of life activities provided by the City of Lyons Recreation Department. Concession funds and Capital funds generate excess revenues that keep fee cost to participants in recreation activities low and also provide additional funds for physical improvements to recreation grounds. In the 2018 budget, \$76,850 will be used to compensate for a defect in the Recreation Programming Operation fund.

### Salary and Benefits Detail

The salary and benefit budget is based upon approved positions listed in Exhibit A and the associated benefit program costs. for FY 2018, direct City costs for salaries and benefits is \$2,5509,890, with \$1,910,700 appropriated for salaries and \$599,190 for benefits, making benefit costs 31% of the total salaries and benefit budget. The City recognizes the cost of employee retention is less than employee turnover and recruitment. The City has made an effort to hire qualified employees and reduced redundancy in staff. The City has a salary scale that is adopted by management each year in line with the current budget.



## Budget Summary by Department

### Mayor and City Council

The FY 2018 budget appropriation for the Mayor and Council is part of the overall administration expenses. Salaries of the Mayor and Council are set by the City Charter.

### Administration

The fiscal year 2016 budget appropriation for the administration Department including expenses of the Mayor and Council is \$394,825 or 20% of the total general fund expenses. The City Manager is responsible for the overall management of all city functions and operations. The Clerk is responsible for the compilation and publication of all council agendas. The City Clerk is holder of all City records, therefore is responsible for the records management program. Approved positions associated with the Administration department are noted in Exhibit A.

### Legal

Legal services are provided to the City through a contractual relationship with Tom A. Peterson IV, LLC. The budget for legal services and consultation is \$40,000.00.

### Main Street Program

The FY 2018 budget appropriation for the Lyons Main Street Department is \$102,010.00 or 4% of the total general fund expenses. This department is responsible for implementing the four-point approach of the State's Main Street Program.

- Organization
- Promotion
- Design
- Economic Restructuring

This department also handles coordinating the City's numerous special events throughout the year. The City funds the staff for the Main Street Program. The City also contributes to the programs through both cash and in kind contributions. These contributions are included in the FY 2018 budget as line items in the department that contributes or funds that the monetary funds are distributed from. The Department also began receiving a portion of the Hotel Motel Tax Collected by the state and dispersed to the City. These funds are used by the department to promote tourism in Lyons.

### Police Department

The fiscal year 2017 budget appropriation for the Police Department is \$1,272,850.00 or 51% of the total general fund revenues. The Police Department expenditures include those expenditures associated with the Municipal Court.

### Animal Control

The fiscal year 2018 budget appropriation for the Animal Control Department is \$58,600.00 or 2% of the total general fund expenses. It is a subset of the Police department and overseen by the Chief of Police.

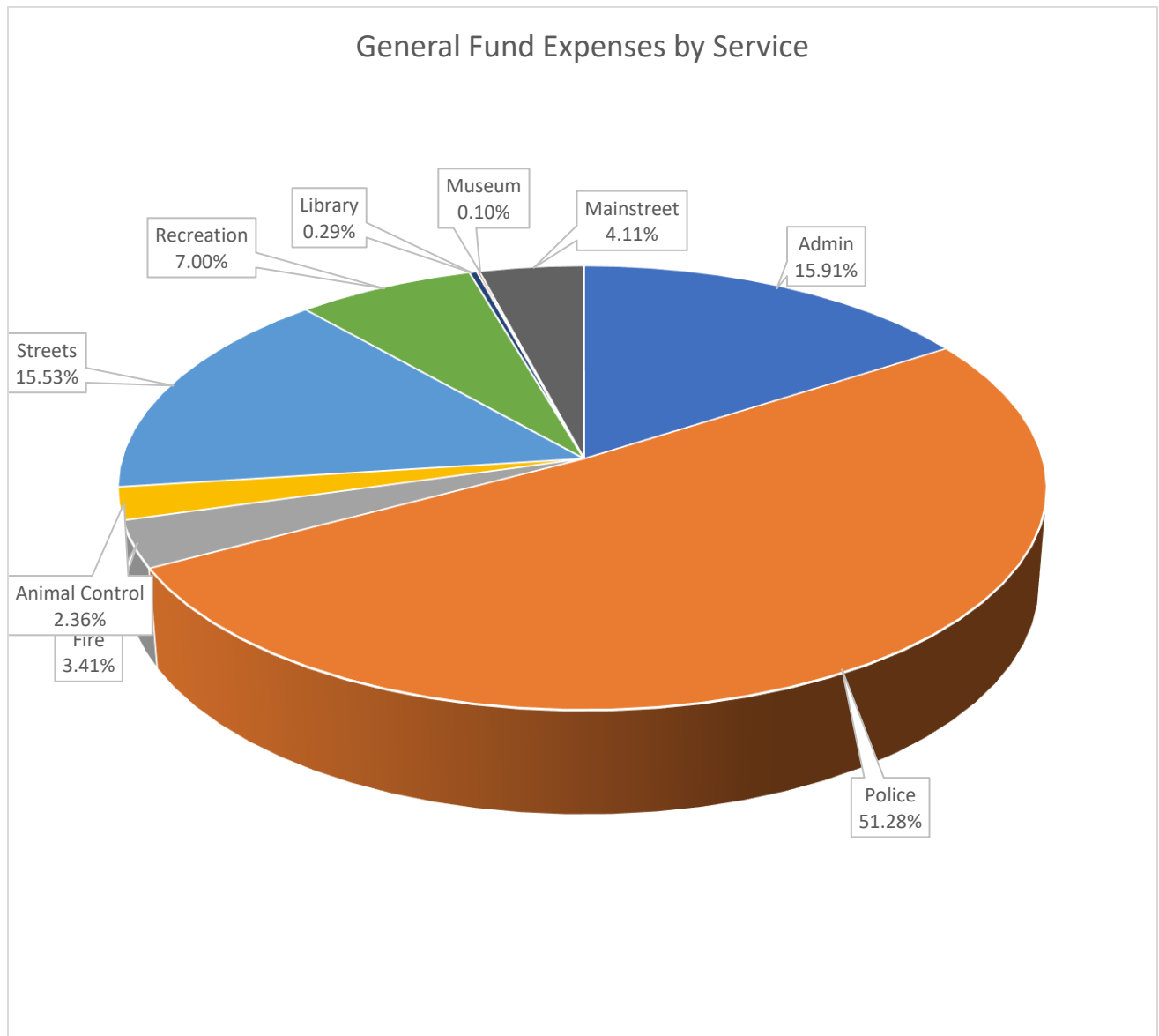
## Fire Department

The Fire Department's budget appropriation for FY 2018 is \$84,670.00 or 3% of the total general fund expenses. The Lyons Department operates with a large Volunteer Fire Fighter staff. The Lyons Fire department retained a ISO rating of 4 after an inspection fall of 2015.

## Street

The fiscal year 2018 budget appropriation for the Street Department is \$385,400.00 or 16% of the total general fund expenses. The Street Department is responsible for maintaining transportation infrastructure, storm water maintenance and street signs.

The following chart depicts the expenses from each department as a percentage of the entire general fund.



## Water and Sewer

The fiscal year 2018 budget appropriation for the water and sewer department is \$1,334,995.00. The water and sewer department operates as an enterprise fund. Total expenses for 2018 are 31% below revenues creating excess revenue to fund expansion projects and infrastructure maintenance. The Water and Sewer department is responsible for the treatment of Sanitary Sewer and the distribution of drinking water.

## Sanitation

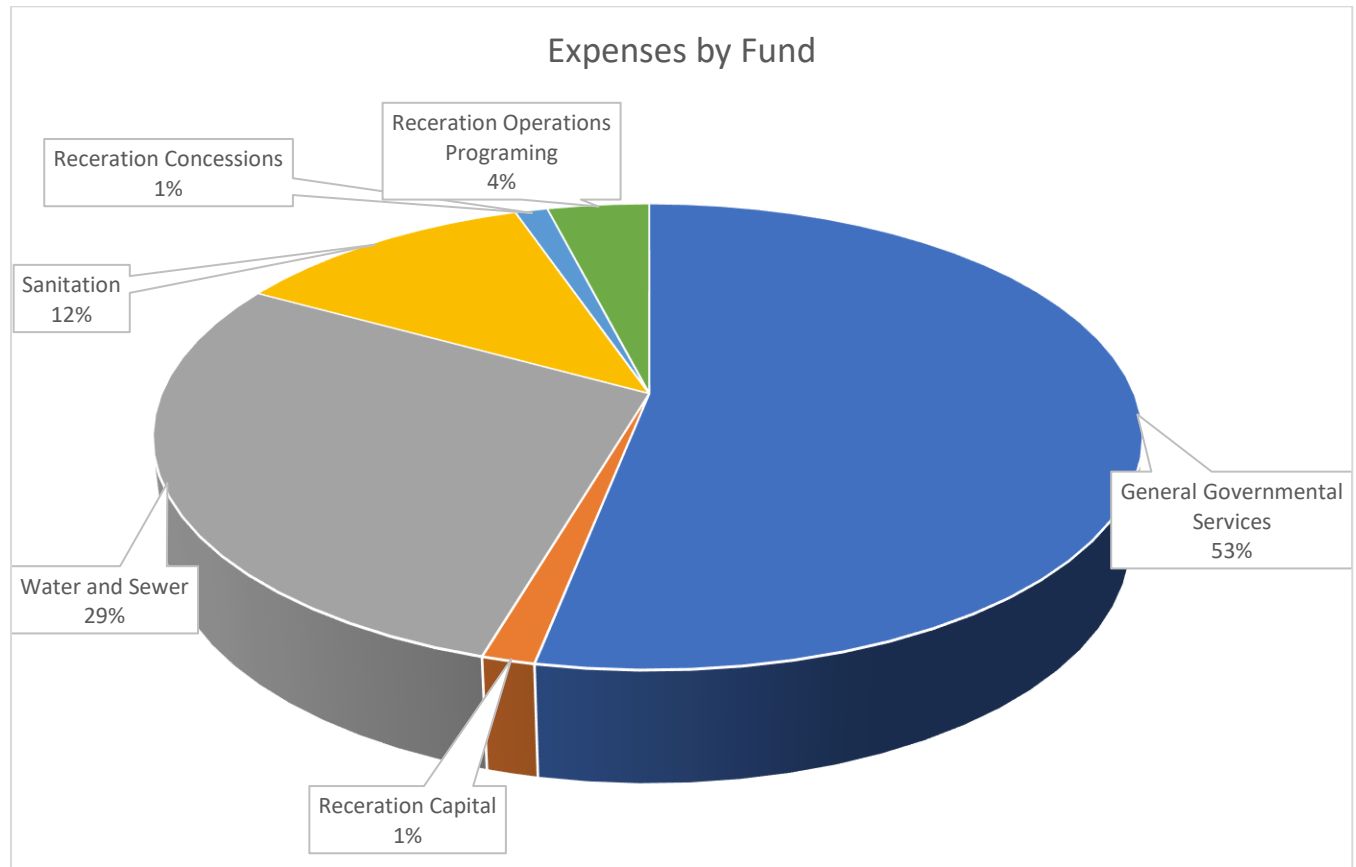
The Fiscal year 2018 budget appropriation for the Sanitation department is \$548,440.00. The Sanitation department operates as an enterprise fund. Total expenses appropriated in the 2018 budget are 8.1% above revenues creating a deficit of \$42,890.00. The sanitation department is responsible for the collection of residential and commercial waste. The City has an ongoing contract with Republic Sanitation Services for the collection of residential and commercial waste. This contract accounts for 78% of total expenses. The City supplements this service with curb side pickup of yard debris and rubbish.

## Parks & Recreation

The Parks and Recreation Department appropriations for FY 2018 are \$313,250.00. The 2018 Budget funds a portion of the Parks and Recreation budget through governmental funds which consist of salaries for full-time staff. The Programming for the Recreation Department is funded from three different sources:

- Recreation Operations (funding payroll, programming, and programming equipment)
- Recreation Capital Fund (building repair and capital purchases outside of SPLOST)
- Concession Fund (concession payroll, food, and equipment purchases)

The following graph illustrates the expenditures by each Governmental and Enterprise fund by percentage of the whole:



## Budget Policy

Annual budgets are adopted on a basis consistent with accounting practices as defined by generally accepted accounting principles for all funds. All annual appropriations lapse at year end except capital project and grant funds, which adopt project-length budgets.

## Closing

It is our privilege to submit the FY 2018 Budget to the City of Lyons Mayor, City Council and Citizens. This budget illustrates the City's dedication to providing the highest level of services while maintaining sound fiscal policies. We would like to thank all of the contributors for their diligent efforts in developing a budget that addresses the major policy goals of the City Council, while protecting the financial health of the City now and in the future. If in your review of this document you have any questions, please do not hesitate to contact us.

Respectfully Submitted on behalf of the Finance Committee,

Jason Hall  
City Manager



# Approved Positions (Exhibit A)

<b>Administration</b>	<ul style="list-style-type: none"> <li>City Manager</li> <li>City Clerk</li> </ul>	<b>Fire Department</b>	<ul style="list-style-type: none"> <li>Fire Chief</li> <li>Full-Time Fire Fighter</li> <li>Volunteer Fire Fighters</li> </ul>
<b>Main Street</b>	<ul style="list-style-type: none"> <li>Main Street Director</li> <li>Event Coordinator</li> </ul>	<b>Street</b>	<ul style="list-style-type: none"> <li>Crew Leader</li> <li>Labors (3)</li> <li>Part Time Seasonal (6)</li> <li>Prison Labor</li> </ul>
<b>Police</b>	<ul style="list-style-type: none"> <li>Police Chief</li> <li>Captain Administrative Services</li>   <li>Captain Patrol, Investigations, training</li> <li>Administrative Secretary</li> <li>Court Clerk</li> <li>Municipal Court Judge</li> <li>Solicitor</li> <li>Public Defender</li> <li>Investigations Lieutenant</li> <li>(3) Investigators</li> <li>Patrol Lieutenant</li> <li>(4) Shift Sargants</li> <li>(6) Patrol Officer</li> </ul>	<b>Water Sewer</b>	<ul style="list-style-type: none"> <li>Plant Operator</li> <li>Well and Lift Station</li> <li>Maintenance</li> <li>Crew Leader</li> <li>Skilled Labor (2)</li> </ul>
		<b>Sanitation</b>	<ul style="list-style-type: none"> <li>City Solid Waste Driver</li> </ul>
<b>Animal Control</b>	<ul style="list-style-type: none"> <li>Animal Control Officer</li> <li>Part Time Staff</li> </ul>	<b>Recreation</b>	<ul style="list-style-type: none"> <li>Recreation Director</li> <li>Program Coordinator</li> <li>Property Maintenance</li> <li>Labor</li> </ul>

2018 Budget (Exhibit B)

R	100 0000-311100	PROPERTY TAX	\$	(280,000.00)
R	100 0000-311310	A/T TAX VEHICLE	\$	(6,000.00)
R	100 0000-311311	A/T TAVT TAX VEHICLE	\$	(90,000.00)
R	100 0000-311312	AAVT TAX VEHICLE	\$	(1,000.00)
R	100 0000-311320	MOBLIE HOME TAX	\$	(2,000.00)
R	100 0000-311321	GAME MACHINE PERMIT	\$	-
R	100 0000-311600	TAX - R/E TRANSFER TAX	\$	(5,000.00)
R	100 0000-311710	TAX - ELECTRIC FRANCHIS	\$	(300,000.00)
R	100 0000-311730	TAX- GAS FRANCHISE	\$	(14,000.00)
R	100 0000-311750	TAX- CABLE FRANCHISE	\$	(35,000.00)
R	100 0000-311760	TAX - TELEPHONE FRANCHI	\$	(10,000.00)
R	100 0000-311790	TAX - HOUSING AUTHORITY	\$	(11,350.00)
R	100 0000-313100	SALES TAX RECEIPTS	\$	(710,800.00)
R	100 0000-313300	FIREMAN FUND RECEIPTS	\$	-
R	100 0000-313500	POLICE RECEIPTS	\$	-
R	100 0000-314100	TAX - HOTEL/MOTEL	\$	(1,500.00)
R	100 0000-314200	TAX - LIQUOR TAX	\$	(5,000.00)
R	100 0000-314201	TAX - BEER	\$	(75,000.00)
R	100 0000-316200	TAX - INSURANCE PREMIUM	\$	(270,000.00)
R	100 0000-319000	INTEREST AND COST PRIOR	\$	(6,500.00)
R	100 0000-321120	TAX - WINE	\$	(2,400.00)
R	100 0000-321200	BUSINESS LICENSE - GENE	\$	(60,000.00)
R	100 0000-322200	ZONING/BUILDING PERMITS	\$	(1,000.00)
R	100 0000-322202	MOBILE HOME PERMITS	\$	(200.00)
R	100 0000-323201	CONDITIONAL BOND RECEIP	\$	-
R	100 0000-341500	CC PROCESSING FEE	\$	(14.00)
R	100 0000-341910	ELECTION QUALIFING FEES	\$	(162.00)
R	100 0000-342200	ACCTS. REC. FIRE PROTEC	\$	(65,000.00)
R	100 0000-343900	ACCTS REC DEBRIS CHARGE	\$	-
R	100 0000-346100	ANIMAL CONTROL REVENUE	\$	(51,500.00)
R	100 0000-346101	DOG REGISTRATION	\$	-
R	100 0000-351000	FINES & FORFEITURES	\$	(260,000.00)
R	100 0000-351900	POLICE OTHER REVENUE	\$	(14,000.00)
R	100 0000-361000	INTEREST INCOME	\$	(1,000.00)
R	100 0000-371000	POLICE DONATIONS	\$	(2,000.00)
R	100 0000-371001	FIRE DONATIONS	\$	-
R	100 0000-381000	RENT INCOME	\$	(30,000.00)
R	100 0000-382002	SOUTHERN LINC LEASE INC	\$	(8,000.00)
R	100 0000-389000	MISCELLANEOUS INCOME	\$	(3,000.00)
R	100 0000-389005	POLICE SE REG DRUG OFFI	\$	(38,000.00)
R	100 0000-389070	COUNTY FIRE CALLS	\$	(1,000.00)
			\$	(2,360,426.00)
R	300 0000-347208	REC CAPITAL - TOOMBS	\$	(34,000.00)
R	300 0000-347900	REC CAPITAL RECPTS	\$	(90,000.00)

2018 Budget (Exhibit B)

R	300 0000-347901	REC CAPITAL DONATIONS	\$	(1,000.00)
R	300 0000-349300	REC CAPT NSF FEE	\$	-
R	300 0000-361000	INTEREST	\$	(10.00)
R	300 0000-389000	CAPITAL MISC INCOME	\$	-
			\$	(125,010.00)

R	505 0000-323901	RETURN CHECK FEE	\$	(1,000.00)
R	505 0000-341500	CC PROCESSING FEE	\$	(1,300.00)
R	505 0000-344210	WATER - BILLING	\$	(890,000.00)
R	505 0000-344211	WATER - PENALTIES	\$	(10,000.00)
R	505 0000-344213	WATER TAP - CONNECTION	\$	(2,400.00)
R	505 0000-344214	WATER - RECONNECTION FE	\$	(100,000.00)
R	505 0000-344255	SEWER - BILLING	\$	(830,000.00)
R	505 0000-344256	SEWER TAP - CONNECTION	\$	(1,200.00)
R	505 0000-349300	CHARGEBACK FEES	\$	(100.00)
R	505 0000-361000	INTEREST INCOME	\$	(450.00)
R	505 0000-389000	MISCELLANEOUS INCOME	\$	(5,000.00)
R	505 0000-389001	MISC SHORT/LONG BAL ACC	\$	-
			\$	(1,841,450.00)

R	540 0000-343900	DEBRIS REVENUE	\$	(20,500.00)
R	540 0000-344110	GARBAGE	\$	(480,000.00)
R	540 0000-344111	RESIDENTS LANDFILL TIPP	\$	(5,000.00)
R	540 0000-361000	INTEREST INCOME	\$	(50.00)
R	540 0000-389000	MICS INCOME	\$	-
			\$	(505,550.00)

R	700 0000-347900	REC CONCESSION RECPTS	\$	(70,000.00)
R	700 0000-347901	REC CONCESSION DONATION	\$	-
R	700 0000-361000	INTEREST	\$	(100.00)
R	700 0000-389000	CONCESSION MISC INCOME	\$	(1,000.00)
			\$	(71,100.00)

R	900 0000-347200	INS FEE - REC OPERATING	\$	(200.00)
R	900 0000-347201	BASEBALL FEES - REC OPE	\$	(19,400.00)
R	900 0000-347202	SOFTBALL FEES - REC OPE	\$	(13,000.00)
R	900 0000-347203	BASKETBALL FEES - REC O	\$	(2,000.00)
R	900 0000-347204	FOOTBALL FEES - REC OPE	\$	(5,000.00)
R	900 0000-347205	T-BALL FEES - REC OPERA	\$	(6,300.00)
R	900 0000-347206	SOCCERBALL FEES - REC O	\$	(8,000.00)
R	900 0000-347208	REC OPERATING - TOOMBS	\$	(34,000.00)
R	900 0000-347209	REC OPERATING DONATIONS	\$	(500.00)
R	900 0000-347210	CHEERLEADING FEES	\$	(1,000.00)
R	900 0000-347300	RECREATION PARK ADMISSI	\$	(18,000.00)
R	900 0000-349300	OPERATING NSF FEE	\$	(50.00)
R	900 0000-361000	INTEREST INCOME	\$	(50.00)

2018 Budget (Exhibit B)

R	900 0000-389000	MISC INCOME	\$	(1,400.00)
R	900 0000-391200	TRANSFER IN	\$	-
			\$	(108,900.00)
E	100 1100-523500	COUNCIL TRAVEL AND EXPE	\$	3,125.00
E	100 1100-523700	COUNCIL EDUCATION	\$	2,000.00
E	100 1100-XXXXXX	COUNCIL DISCRETIONARY FUND	\$	10,000.00
E	100 1110-511100	SALARIES - COUNCIL	\$	18,000.00
E	100 1300-523500	MAYOR,CITY MGR,CLERK TRAV	\$	9,000.00
E	100 1300-523700	MAYOR,CITY MGR,CLERK TRAIN	\$	2,500.00
E	100 1310-511100	SALARIES -MAYOR	\$	6,000.00
E	100 1330-511100	SALARIES - EXECUTIVE	\$	112,000.00
E	100 1330-512200	FICA - EXECUTIVE	\$	8,500.00
E	100 1400-521100	ELECTION	\$	-
E	100 1500-512100	ADMIN GROUP INS	\$	11,400.00
E	100 1500-512700	ADMIN WORKERS COMP	\$	1,000.00
E	100 1500-521200	LEGAL AND PROFESSIONAL	\$	40,000.00
E	100 1500-521204	BLIGHTED PROPERTY EXPEN	\$	20,000.00
E	100 1500-522200	ADMIN - VEHICLE REPAIRS	\$	1,500.00
E	100 1500-522310	RENT EXPENSE	\$	-
E	100 1500-523200	ADMIN - COMMUNICATIONS	\$	33,000.00
E	100 1500-523600	ADMIN DUES	\$	7,200.00
E	100 1500-523900	DRUG TEST EXPENSE	\$	300.00
E	100 1500-523901	RE-IMBURSE INS DEDUCTIB	\$	1,000.00
E	100 1500-531100	ADMIN OFFICE SUPPLIES	\$	3,500.00
E	100 1500-531101	ADM SPECIAL EVENT EXP	\$	1,200.00
E	100 1500-531230	ADMIN ELECTRIC	\$	15,000.00
E	100 1500-531270	ADMIN - VEHICLE GAS	\$	1,900.00
E	100 1500-531300	ADMIN - FOOD EXPENSE	\$	1,000.00
E	100 1500-531700	ADMIN UNIFORMS AND ALLO	\$	-
E	100 1500-572000	ADMIN PYMTS TO OTHER AG	\$	3,800.00
E	100 1500-572001	DONATION - LIBRARY	\$	8,000.00
E	100 1500-572010	TOURISM - MAIN STRT HOT	\$	500.00
E	100 1500-572012	DONATION - BOYS/GIRLS C	\$	2,500.00
E	100 1500-572015	DONATION - RED CROSS	\$	-
E	100 1510-523100	LIABILITY INSURANCE	\$	41,650.00
E	100 1510-523205	ADMIN SOFTWARE EXPENSE	\$	7,000.00
E	100 1510-582300	INTEREST EXPENSE	\$	150.00
E	100 1512-551100	OVER/SHORT	\$	-
E	100 1512-571007	TRANSFER TO SALES TAX I	\$	-
E	100 1514-523400	TAXES PRINTING AND BIND	\$	2,100.00
E	100 1517-522200	BUILDING MAINTENANCE	\$	5,000.00
E	100 1535-523200	ADMIN - COMPUTER EXPENS	\$	5,000.00
E	100 1570-523300	ADVERTISING	\$	10,000.00
E	100 1595-512400	GMEBS - RETIREMENT FUND	\$	10,000.00
E	100 2500-511100	RECORDERS COURT- JUDGE	\$	12,700.00

2018 Budget (Exhibit B)

E	100 2500-572000	RECORDERS COURT EXPENSE	\$	73,000.00
E	100 3200-511100	SALARIES - POLICE	\$	740,000.00
E	100 3200-512200	FICA - POLICE	\$	57,000.00
E	100 3200-521200	POLICE - MEDICAL EXPENS	\$	1,200.00
E	100 3200-531701	POLICE - GENERAL SUPPLI	\$	8,000.00
E	100 3200-531702	POLICE- SPECIAL EVENT E	\$	800.00
E	100 3200-572000	POLICE PAYMENT TO OTHER	\$	2,000.00
E	100 3210-512100	POLICE GROUP INSURANCE	\$	100,000.00
E	100 3210-512400	GMEBS - RETIREMENT POLI	\$	40,000.00
E	100 3210-512700	POLICE WORKERS COMP	\$	36,100.00
E	100 3210-522200	POLICE - BUILDING/EQUIP	\$	4,000.00
E	100 3210-523200	POLICE - COMPUTER EXPEN	\$	3,500.00
E	100 3210-523205	POLICE SOFTWARE EXPENSE	\$	11,000.00
E	100 3210-523600	POLICE - DUES	\$	1,000.00
E	100 3210-523700	POLICE - TRAINING	\$	8,000.00
E	100 3210-531100	POLICE OFFICE SUPPLIES	\$	7,000.00
E	100 3210-531300	POLICE - MEAL/FOOD EXPE	\$	3,000.00
E	100 3210-531701	POLICE DRUG MONEY	\$	-
E	100 3223-531700	POLICE UNIFORMS AND ALL	\$	10,000.00
E	100 3226-531300	PRISONER FOOD EXPENSE	\$	1,000.00
E	100 3226-531701	*****INMATE EXPENSE***	\$	15,000.00
E	100 3230-531270	POLICE - VEHICLE GAS	\$	40,000.00
E	100 3231-531700	POLICE - VEHICLE TAG &	\$	50.00
E	100 3240-523500	POLICE TRAVEL EXPENSE	\$	8,000.00
E	100 3260-523200	POLICE - COMMUNICATIONS	\$	45,000.00
E	100 3260-531220	POL - GAS UTILITY	\$	1,500.00
E	100 3260-531230	POLICE - ELECTRIC	\$	11,000.00
E	100 3290-522200	POLICE - VEHICLE REPAIR	\$	30,000.00
E	100 3290-542200	POLICE EQUIPMENT MAINTEN	\$	3,000.00
E	100 3500-511100	SALARIES - FIRE - FULL	\$	11,000.00
E	100 3500-511200	SALARIES - FIRE PART-TI	\$	8,000.00
E	100 3500-512200	FICA - FIRE	\$	1,450.00
E	100 3500-522200	FIRE - EQUIPMENT REPAIR	\$	13,000.00
E	100 3500-523200	FIRE - COMPUTER EXPENSE	\$	200.00
E	100 3500-523500	FIRE TRAVEL EXPENSE	\$	200.00
E	100 3500-531700	FIRE TAG & TITLE	\$	-
E	100 3500-572000	FIRE GRANT	\$	1,300.00
E	100 3510-512100	FIRE - GROUP INSURANCE	\$	5,500.00
E	100 3510-512102	FIRE CANCER INSURANCE	\$	7,000.00
E	100 3510-512400	GMEBS - RETIREMENT FIRE	\$	8,770.00
E	100 3510-512700	FIRE WORKERS COMP	\$	1,300.00
E	100 3510-522200	FIRE BUILDING MAINTENAN	\$	900.00
E	100 3510-523200	FIRE - COMMUNICATIONS	\$	6,000.00
E	100 3510-523205	FIRE SOFTWARE EXPENSE	\$	1,100.00
E	100 3510-523600	FIRE - DUES	\$	150.00
E	100 3510-531100	FIRE - OFFICE SUPPLIES	\$	600.00
E	100 3510-531101	FIRE - GENERAL SUPPLIES	\$	10,000.00

2018 Budget (Exhibit B)

E	100 3510-531270	FIRE - VEHICLE GAS	\$	2,000.00
E	100 3510-531300	FIRE - MEAL/FOOD EXPENS	\$	-
E	100 3510-531700	FIRE UNIFORMS AND ALLOW	\$	500.00
E	100 3570-531220	FIRE - GAS UTILITY	\$	1,700.00
E	100 3570-531230	FIRE - ELECTRIC	\$	4,000.00
E	100 3900-511100	SALARIES - ANIMAL CONTR	\$	39,000.00
E	100 3900-512200	FICA - ANIMAL	\$	3,000.00
E	100 3910-512100	ANIMAL GROUP INSURANCE	\$	5,500.00
E	100 3910-512400	GMEBS - RETIREMENT ANIM	\$	1,200.00
E	100 3910-512700	ANIMAL CONTROL WORKERS	\$	600.00
E	100 3910-522200	ANIMAL - VEHICLE REPAI	\$	1,500.00
E	100 3910-522201	ANIMAL CONTROL BUILDING	\$	200.00
E	100 3910-523200	ANIMAL CONTROL - COMMUN	\$	600.00
E	100 3910-523205	ANIMAL CTRL SOFTWARE EX	\$	1,200.00
E	100 3910-531100	ANIMAL CONTROL SUPPLIES	\$	2,000.00
E	100 3910-531230	ANIMAL - ELECTRIC	\$	600.00
E	100 3910-531270	ANIMAL CONTROL VEHICLE GAS	\$	2,200.00
E	100 3910-542200	ANIMAL CONTROL EQUIPMEN	\$	1,000.00
E	100 4200-511100	SALARIES - STREETS	\$	100,000.00
E	100 4200-511200	SALARIES - STREETS - PA	\$	30,000.00
E	100 4200-512200	STREETS FICA TAX	\$	10,000.00
E	100 4200-512400	GMEBS - RETIREMENT STRE	\$	15,000.00
E	100 4200-512700	STREETS WORKERS COMP	\$	17,200.00
E	100 4200-523900	STREETS OUTSIDE SERVICE	\$	1,000.00
E	100 4200-531100	STREET SUPPLIES	\$	13,000.00
E	100 4200-531300	STREETS PRISON FOOD	\$	2,000.00
E	100 4200-531700	STREET UNIFORMS	\$	1,000.00
E	100 4200-571400	BAD DEBT DEBRIS	\$	-
E	100 4210-512100	STREET - GROUP INSURANC	\$	22,600.00
E	100 4210-522200	STREET - VEHICLE/EQUIPM	\$	15,000.00
E	100 4210-523101	STREET - PAYMENT TO OTH	\$	-
E	100 4210-523200	STREET - COMMUNICATIONS	\$	1,300.00
E	100 4210-523205	STREET SOFTWARE EXPENSE	\$	1,100.00
E	100 4210-531230	STREET/SHOP ELECTRIC	\$	97,000.00
E	100 4210-531700	STREET - VEHICLE TAG &	\$	-
E	100 4226-522200	STREET MAINTENANCE	\$	2,000.00
E	100 4226-523850	PRISON LABOR	\$	37,200.00
E	100 4226-531270	STREET/SHOP - VEHICLE G	\$	9,000.00
E	100 4270-531700	STREET - SIGNS	\$	1,000.00
E	100 6100-512100	REC. DEPT. GROUP INSURA	\$	22,600.00
E	100 6100-512400	GMEBS - RETIREMENT RECR	\$	16,300.00
E	100 6100-512700	RECREATION WORKERS COMP	\$	3,900.00
E	100 6110-511100	SALARIES - RECREATION D	\$	120,000.00
E	100 6110-512200	FICA - REC DEPT	\$	11,000.00
E	100 6172-522200	MUSEUM BUILDING AND MAI	\$	1,000.00
E	100 6172-531220	MUSUEM UTILITY GAS	\$	50.00
E	100 6172-531230	MUSEUM ELECTRIC BILL	\$	1,500.00

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E	100	6590-522200	LIBRARY BUILDING AND MA	\$	2,000.00
E	100	6590-523200	LIBRARY COMMUNICATIONS	\$	300.00
E	100	6590-531230	LIBRARY ELECTRIC BILL	\$	5,000.00
E	100	7220-521200	BUILDING INSPECTION EXP	\$	3,000.00
E	100	7400-531100	ZONING EXPENSE	\$	-
E	100	7550-511100	SALARIES - LYONS MAIN S	\$	63,000.00
E	100	7550-512100	MAIN STREET - GROUP INS	\$	11,500.00
E	100	7550-512200	FICA - LYONS MAIN STREE	\$	4,850.00
E	100	7550-512400	GMEBS - RETIREMENT MAIN	\$	5,560.00
E	100	7550-512700	MAIN STREET WORKERS COM	\$	1,000.00
E	100	7550-522200	MAIN STREET BUILDING MA	\$	500.00
E	100	7550-523200	MAIN STREET - COMMUNICA	\$	2,000.00
E	100	7550-523205	LYONS MAINTREET SOFTWAR	\$	1,000.00
E	100	7550-523500	MAIN STREET - TRAVEL	\$	3,000.00
E	100	7550-523700	MAIN STREET - TRAINING	\$	700.00
E	100	7550-523900	DOWNTOWN BEAUTIFICATION	\$	5,000.00
E	100	7550-531100	MAIN STREET - OFFICE SU	\$	900.00
E	100	7550-531230	MAIN STREET - ELECTRIC	\$	3,000.00
				\$	2,485,005.00
E	300	5100-523100	LIBILITY INSURANCE	\$	5,350.00
E	300	6100-522100	CLEANING SERVICES	\$	14,500.00
E	300	6100-522200	BUILDING MAINTENANCE	\$	5,000.00
E	300	6100-522201	PAVING & RESURFACING	\$	3,000.00
E	300	6100-522310	BUILDING RENTAL REFUNDS	\$	24,000.00
E	300	6100-531100	SUPPLIES	\$	20,000.00
E	300	6100-542201	EQUIPMENT MAINTANENCE	\$	1,000.00
E	300	6100-573000	CAPITAL PAYMENT TO OTHE	\$	1,000.00
				\$	68,500.00
E	505	1510-523100	LIBILITY INSURANCE	\$	16,000.00
E	505	4300-573000	PAYMENTS TO OTHERS	\$	65,000.00
E	505	4330-522110	SLUDGE - DISPOSAL	\$	14,400.00
E	505	4330-522200	SLUDGE-VEH/EQUIP MAINT	\$	-
E	505	4330-531270	SLUDGE - VEHICLE GAS	\$	-
E	505	4334-522200	LIFT STATION MAINTENANC	\$	30,000.00
E	505	4335-523900	TREATMENT PLANT TESTING	\$	55,000.00
E	505	4400-511100	WATER/TREATMENT SALARIE	\$	500,000.00
E	505	4400-511200	SALARIES - W/S PART-TIM	\$	-
E	505	4400-512200	FICA - WATER	\$	38,250.00
E	505	4400-521200	W/S MEDICAL EXPENSE INJ	\$	500.00
E	505	4400-522200	EQUIPMENT MAINTENANCE	\$	10,000.00
E	505	4400-523600	WATER - FEES	\$	5,000.00
E	505	4400-523601	CHARGEBACK FEES	\$	200.00
E	505	4400-531700	CREDIT CARD MACHINE EXP	\$	4,000.00
E	505	4400-561000	DEPRECIATION	\$	-
E	505	4400-571400	BAD DEBT	\$	-

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E	505 4410-512100	GROUP HEALTH INS	\$	90,000.00
E	505 4410-512400	GMEBS - RETIREMENT W/S	\$	24,700.00
E	505 4410-512700	WORKERS COMP INSURANCE	\$	19,045.00
E	505 4410-521200	LEGAL AND PROFESSIONAL	\$	3,000.00
E	505 4410-522200	VEHICLE MAINTENANCE	\$	10,000.00
E	505 4410-523200	COMMUNICATIONS/COMPUTER	\$	38,000.00
E	505 4410-523201	VARIVERGE WATER BILL PR	\$	14,300.00
E	505 4410-523205	W/S SOFTWARE EXPENSE	\$	40,000.00
E	505 4410-523500	TRAVEL EXPENSE	\$	500.00
E	505 4410-523700	W/S TRAINING	\$	1,000.00
E	505 4410-523901	WATER-RE-IMBURSE INS DE	\$	1,000.00
E	505 4410-531100	OFFICE SUPPLIES	\$	10,000.00
E	505 4410-531270	VEHICLE - GASOLINE	\$	25,000.00
E	505 4410-531300	W/S FOOD EXPENSE	\$	1,000.00
E	505 4410-531700	W/S UNIFORMS	\$	7,000.00
E	505 4410-531701	VEHICLE TAGS AND TITLE	\$	100.00
E	505 4420-531100	SUPPLIES	\$	73,000.00
E	505 4420-531101	W/S SPECIAL EVENT EXPEN	\$	-
E	505 4420-531102	INVENTORY ADJUSMENT/AUD	\$	-
E	505 4420-531230	UTILITY - ELECTRIC	\$	200,000.00
E	505 4430-522200	TREATMENT PLANT MAINTEN	\$	10,000.00
E	505 4440-522200	WELL--WATER TANK REPAIR	\$	45,000.00
			\$	1,334,995.00

E	540 1510-523100	LIBILITY INSURANCE	\$	2,950.00
E	540 4100-522200	SHOP - BUILDING MAINTEN	\$	1,300.00
E	540 4100-531100	SHOP SUPPLIES	\$	6,000.00
E	540 4100-531220	SHOP - GAS UTILITY	\$	900.00
E	540 4300-523900	REPUBLIC SERVICES	\$	403,000.00
E	540 4330-522110	SLUDGE- DISPOSAL	\$	-
E	540 4330-522200	SLUDGE - VEHICLE/EQUIPM	\$	-
E	540 4500-511100	SALARIES - SANITATION	\$	30,000.00
E	540 4500-512200	FICA - SANITATION	\$	2,000.00
E	540 4500-522200	EQUIPMENT MAINTENANCE	\$	2,000.00
E	540 4500-561000	DEPRECIATION	\$	-
E	540 4510-512100	SANITATION GROUP INSURA	\$	6,000.00
E	540 4510-512400	GMEBS - RETIREMENT SANI	\$	7,240.00
E	540 4510-512700	INSURANCE-WORKMAN COMP.	\$	5,800.00
E	540 4510-523205	SANITATION SOFTWARE EXP	\$	14,000.00
E	540 4510-531700	UNIFORMS-SANITATION	\$	200.00
E	540 4520-522200	VEHICLE - MANTENANCE SA	\$	20,000.00
E	540 4520-531101	SUPPLIES SANITATION	\$	15,000.00
E	540 4520-531270	SANT - VEHICLE GAS	\$	5,000.00
E	540 4530-572000	LANDFILL TIPPING FEES	\$	30,000.00
			\$	548,440.00

E	700 1510-523501	LIBILITY INSURANCE	\$	3,700.00
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E	700 6100-522200	EQUIPMENT MAINTENANCE	\$	1,000.00
E	700 6100-523501	CONCESSION 1099'S	\$	18,000.00
E	700 6100-531100	SUPPLIES	\$	5,000.00
E	700 6100-531300	CONCESSIONS FOOD EXPENS	\$	35,000.00
			\$	59,000.00
E	900 1510-523501	LIBILITY INSURANCE	\$	4,700.00
E	900 6100-512200	FICA - REC OPERATING	\$	-
E	900 6100-522100	CLEANING SERVICES	\$	15,400.00
E	900 6100-522200	BUILDING MAINT	\$	4,000.00
E	900 6100-523200	COMMUNICATIONS	\$	17,500.00
E	900 6100-523205	REC SOFTWARE EXPENSE	\$	1,650.00
E	900 6100-523500	RECREATION TRAVEL EXPEN	\$	2,900.00
E	900 6100-523501	REC OPERATING 1099'S	\$	30,000.00
E	900 6100-523600	RECREATION DUES	\$	1,000.00
E	900 6100-523900	TOURNAMENT EXPENSE	\$	22,000.00
E	900 6100-531100	OFFICE AND GENERAL SUPPLIES	\$	13,000.00
E	900 6100-531220	GAS UTILITY	\$	1,300.00
E	900 6100-531270	VEHICLE GAS	\$	2,500.00
E	900 6100-531300	FOOD EXPENSE	\$	2,000.00
E	900 6100-531700	RECREATION CC MACHINE E	\$	2,100.00
E	900 6100-531701	REC--SPORTS UNIFORMS	\$	26,000.00
E	900 6100-533901	SENIOR LUNCH EXPENSE	\$	2,400.00
E	900 6100-542201	EQUIPMENT MAINT.	\$	3,000.00
E	900 6110-572000	REC PAYMENT TO OTHERS	\$	7,000.00
E	900 6115-531230	ELECTRIC	\$	32,000.00
			\$	185,750.00

2018 Budget (Exhibit B)

<b>Fund Revenues</b>	
General	\$ (2,360,426.00)
Recreation Captial	\$ (125,010.00)
Water/ Sewer	\$ (1,841,450.00)
Sanitation	\$ (505,550.00)
Recreation Concessions	\$ (71,100.00)
Recreation Operations	\$ (108,900.00)
<b>Total</b>	<b>\$ (5,012,436.00)</b>
<b>Fund Expenses</b>	
General	\$ 2,485,005.00
Recreation Capital	\$ 68,500.00
Water/ Sewer	\$ 1,334,995.00
Sanitation	\$ 548,440.00
Recreation Concessions	\$ 59,000.00
Recreation Operations	\$ 185,750.00
Fund Transfers and Debt	\$ 330,746.00
<b>Total</b>	<b>\$ 5,012,436.00</b>