

Annual Operating Budget The Fiscal Year 2019



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

August 20, 2018

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 2019 (FY 2019) 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 2019 budget process began in July of 2018 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. The committee's final documents were presented to the Council in a public Council Meeting on October 2nd 2018 and were approved and adopted. A public hearing was held during the October 2nd council meeting where citizen input was encouraged.

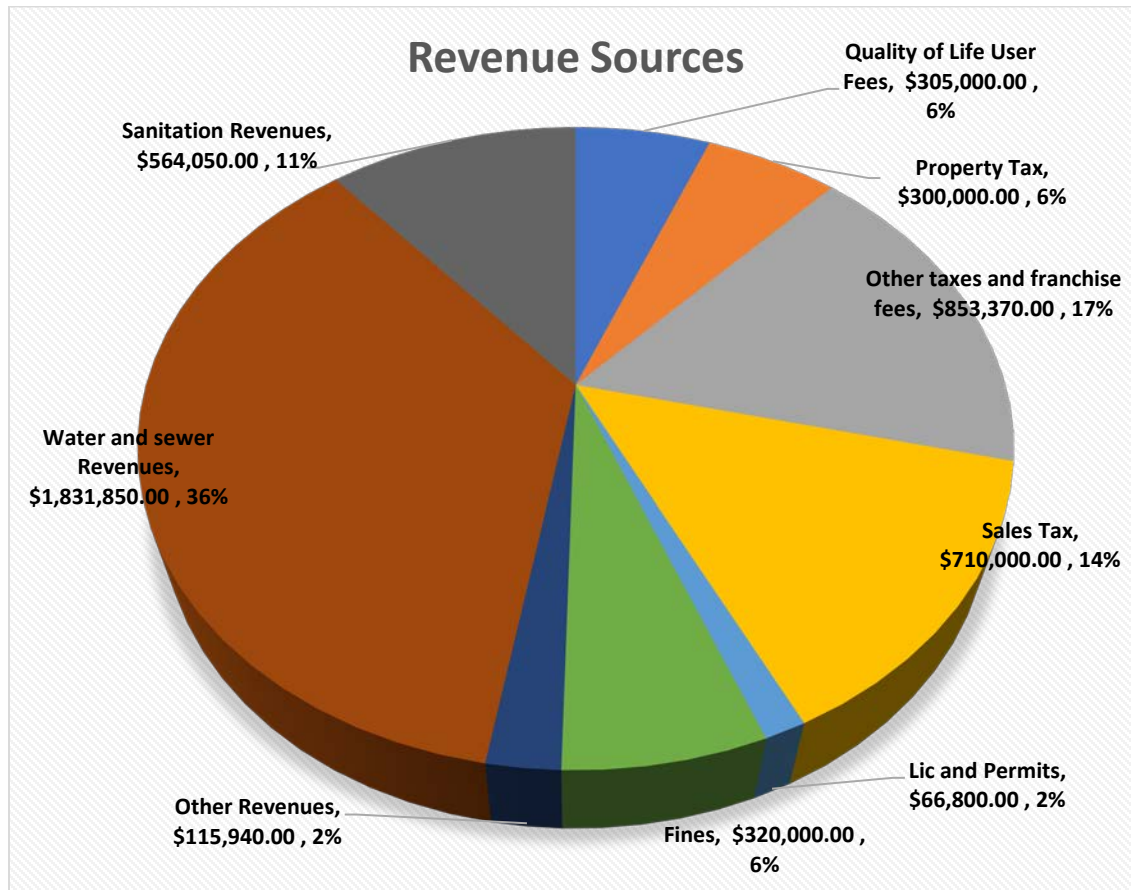
KEY BUDGET FACTORS, ISSUES, AND PRIORITIES

The foundation for the fiscal year 2019 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 2019 Operating balanced budget of \$5,079,710.00 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 2019 budget year.

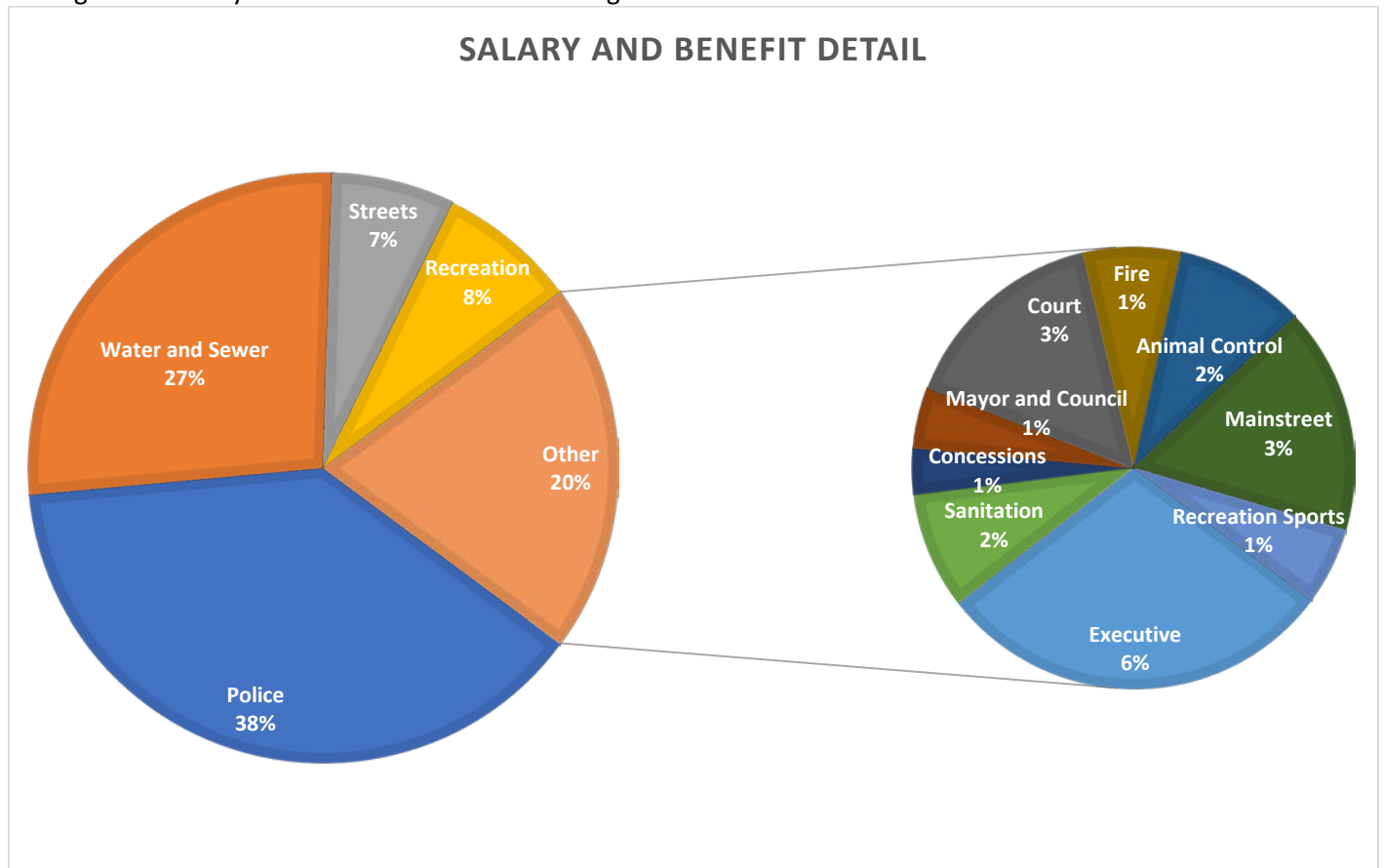
Enhancement of services through operating initiatives

The City of Lyons operating budget contains two different types of funds, Government and Enterprise. Government funds use 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 businesses. 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, wastewater and solid waste removal 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 and other agreements or policies.

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 2019 budget, the Water and Sewer Fund is projected to generate revenues more than expenses of \$238,150. The Recreation Capital, Recreation Concessions, and Recreation Operations Funds are projected to generate a positive position of \$58,300. The Sanitation fund is projected to generate a positive position of \$24,400. Of these revenues \$331,100 will be used to compensate for the deficit in the governmental services fund. \$89,300 will be used to offset debt for an anticipated project to expand the water and sewer treatment plants.

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 2019, direct City costs for salaries and benefits is \$2,665,810. There is no anticipated increase from last years budget. \$2,043,250 appropriated for salaries and \$521,560 for benefits, making benefit costs 21% 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.



Salary and Benefit Detail		
Police	\$	1,007,500.00
Water and Sewer	\$	707,500.00
Streets	\$	177,600.00
Recreation	\$	199,200.00
Executive	\$	156,700.00
Sanitation	\$	45,600.00
Concessions	\$	18,000.00
Mayor and Council	\$	24,000.00
Court	\$	82,000.00
Fire	\$	38,300.00
Animal Control	\$	50,800.00
Mainstreet	\$	88,410.00
Recreation Sports	\$	30,000.00

Budget Summary by Department

Mayor and City Council

The FY 2019 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 2019 budget appropriation for the administration Department including expenses of the Mayor and Council is \$478,150 or 18% 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 the holder of all City records, therefore is responsible for the records management program. The City Clerk also acts as the department head for the Administration department overseeing the day to day operations of the Accounts Payable, Accounts Receivable, and Human Resources functions. Approved positions associated with the Administration Department are noted in Exhibit A.

Legal and Professional

Each year the City appoints by vote a City Attorney. The City Attorney, which may be a law firm, is responsible for providing the representation and defense of the city in all litigation in which the city is a party. The City Attorney shall advise the council, mayor, and other officers and employees of the city concerning legal aspects of the city's affairs; and shall perform such other duties as may be required by the person's position as city attorney. Tom A. Peterson IV, LLC. is the appointed City Attorney as of the adoption of this budget.

Professional Services includes payments made for services performed by persons or firms with specialized skills (architects, engineers, auditors, attorneys, and consultants); and other purchased services (communications; advertising; printing and binding; and licenses;). The budget for all legal and professional services is \$70,000.00.

Main Street Program

The FY 2019 budget appropriation for the Lyons Main Street Department is \$104,510.00 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 2019 budget as line items in the department that contributes or funds that the monetary funds are distributed from. The Department also receives 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 and Court

The fiscal year 2019 budget appropriation for the Police Department is \$1,323,950.00 or 49% of the total general fund revenues. The Police Department expenditures include those expenditures associated with the Municipal Court.

Animal Control

The fiscal year 2019 budget appropriation for the Animal Control Department is \$59,900.00 or 2.2% of the total general fund expenses. It is a subset of the Police department and overseen by the Chief of Police. The City Animal Control Department also provides services to the unincorporated areas of Toombs County through a contract with Toombs County.

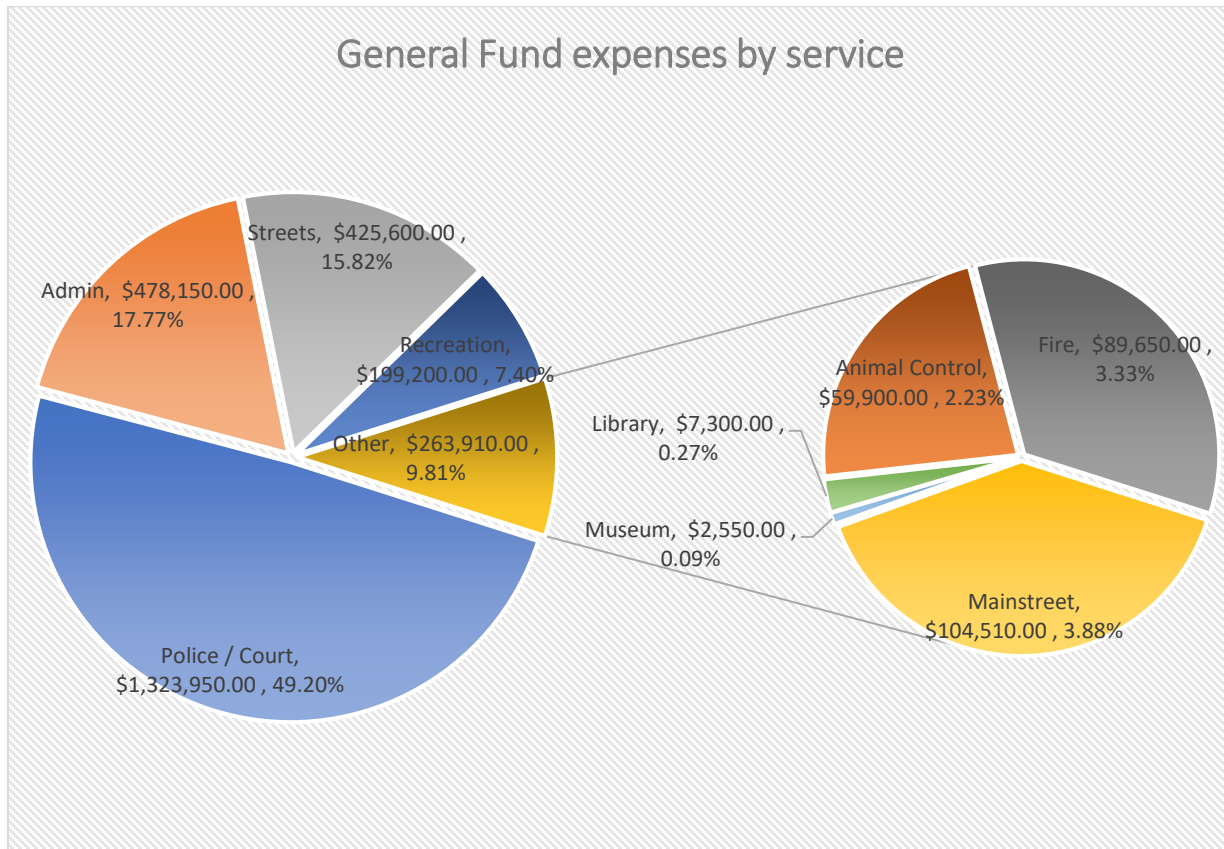
Fire Department

The Fire Department's budget appropriation for FY 2019 is \$89,650.00 or 3% of the total general fund expenses. The Lyons Department operates with a large Volunteer Fire Fighter staff. The Lyons Fire department retained an ISO rating of 4 after an inspection fall of 2015.

Street

The fiscal year 2019 budget appropriation for the Street Department is \$425,600.00 or 16% of the total general fund expenses. The Street Department is responsible for maintaining transportation infrastructure, stormwater infrastructure, 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 2019 budget appropriation for the water and sewer department is \$1,584,000.00. The water and sewer department operates as an enterprise fund. Total expenses for 2019 are 19% below revenues creating excess revenue of \$327,450 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

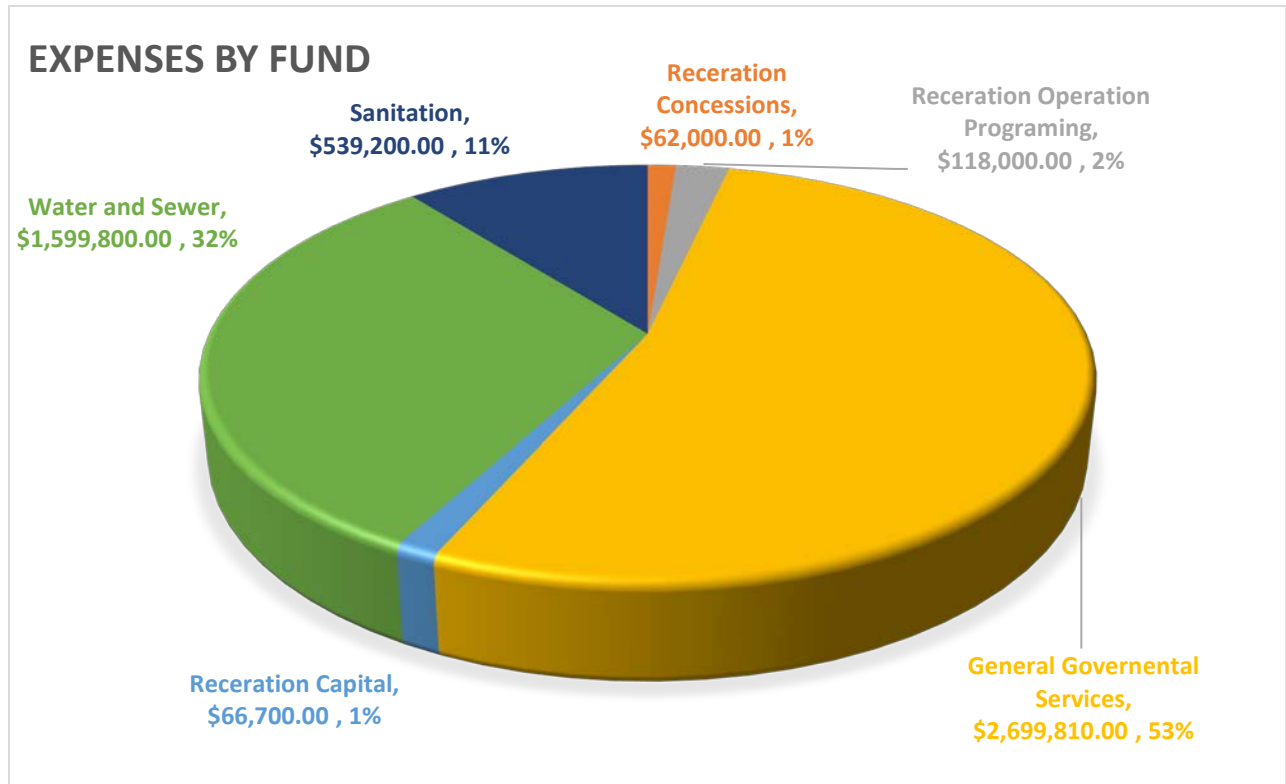
The Fiscal year 2019 budget appropriation for the Sanitation Department is \$539,200.00. The Sanitation department operates as an enterprise fund. Total expenses appropriated in the 2019 budget are 7% below revenues creating excess revenue of \$24,850.00. The sanitation department is responsible for 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 74% of total expenses. The City supplements this service with curbside pickup of yard debris and rubbish.

Parks & Recreation

The Parks and Recreation Department appropriations for FY 2019 are \$246,700. The 2019 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 2019 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)

Administration		Fire Department	Fire Chief
	City Manager		Full-Time Fire Fighter
	City Clerk		Volunteer Fire Fighters
Main Street		Street	
	Main Street Director		Forman
	Event Coordinator		Labors (5)
			Part Time Seasonal (6)
Police			Prison Labor
			Street Sweeper Operator
	Police Chief	Water Sewer	
	Captain Administrative Services		Public Works Director
			Plant Operator Forman
			Well and Lift Station Maintenance
	Captain Patrol, Investigations, training		Forman
	Administrative Secretary		Distribution and Collection Forman
	Court Clerk		Property Maintenance Forman
	Municipal Court Judge		Street Maintenance Forman
	Solicitor		Skilled Labor (5)
	Public Defender		Labor (1)
	Investigations Lieutenant		Shop Maintenance
	(2) Investigators		Inventory Control Clerk
	Patrol Lieutenant	Sanitation	
	(4) Shift Sargent		City Solid Waste Driver
	(6) Patrol Officer	Recreation	
			Recreation Director
Animal Control			Program Coordinator
	Animal Control Officer		Property Maintenance
	Part Time Staff		Labor
			Prison Labor

EXHIBIT A

GENERAL FUND

R	100 0000-311100	PROPERTY TAX	\$ (300,000.00)
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 0000-311600	TAX - R/E TRANSFER TAX	\$ (5,000.00)
R	100 0000-311710	TAX - ELECTRIC FRANCHISE	\$ (300,000.00)
R	100 0000-311730	TAX- GAS FRANCHISE	\$ (14,000.00)
R	100 0000-311750	TAX- CABLE FRANCHISE	\$ (25,000.00)
R	100 0000-311760	TAX - TELEPHONE FRANCHISE	\$ (7,920.00)
R	100 0000-311790	TAX - HOUSING AUTHORITY	\$ (11,350.00)
R	100 0000-313100	SALES TAX RECEIPTS	\$ (710,000.00)
R	100 0000-313500	POLICE RECEIPTS	\$ (700.00)
R	100 0000-314100	TAX - HOTEL/MOTEL	\$ (4,000.00)
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 TAX	\$ (290,200.00)
R	100 0000-319000	INTEREST AND COST PRIOR TAX	\$ (6,500.00)
R	100 0000-321120	TAX - WINE	\$ (2,400.00)
R	100 0000-321200	BUSINESS LICENSE - GENERAL	\$ (60,000.00)
R	100 0000-322200	ZONING/BUILDING PERMITS	\$ (5,000.00)
R	100 0000-322202	MOBILE HOME PERMITS	\$ (800.00)
R	100 0000-323201	CONDITIONAL BOND RECEIPTS/MH	\$ (1,000.00)
R	100 0000-341500	CC PROCESSING FEE	\$ 60.00
R	100 0000-342200	ACCTS. REC. FIRE PROTECTION	\$ (65,000.00)
R	100 0000-346100	ANIMAL CONTROL REVENUE (FEES,O	\$ (50,000.00)
R	100 0000-351000	FINES & FORFEITURES	\$ (270,000.00)
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 0000-381000	RENT INCOME	\$ (30,000.00)
R	100 0000-382002	SOUTHERN LINC LEASE INCOME	\$ (8,000.00)
R	100 0000-389000	MISCELLANEOUS INCOME	\$ (3,000.00)
R	100 0000-389070	COUNTY FIRE CALLS	\$ (1,000.00)
			\$ (2,366,810.00)
E	100 1100-521100	CITY COUNCIL DISCRETIONARY ACC	\$ 10,000.00
E	100 1100-523500	COUNCIL TRAVEL AND EXPENSE	\$ 13,000.00
E	100 1100-523700	COUNCIL TRAINING	\$ 6,000.00
E	100 1110-511100	SALARIES - COUNCIL	\$ 18,000.00
E	100 1300-523500	MAYOR,CITY MGR,CLERK TRAVEL	\$ 9,000.00
E	100 1300-523700	MAYOR,CITY MGR,CLERK TRAINING	\$ 5,000.00
E	100 1310-511100	SALARIES -MAYOR	\$ 6,000.00
E	100 1330-511100	SALARIES - EXECUTIVE	\$ 115,000.00
E	100 1330-512200	FICA - EXECUTIVE	\$ 8,600.00
E	100 1400-521100	ELECTION	\$ 15,000.00

EXHIBIT A

E	100 1500-512100	ADMIN GROUP INS	\$	13,500.00
E	100 1500-512700	ADMIN WORKERS COMP	\$	1,000.00
E	100 1500-521200	LEGAL AND PROFESSIONAL	\$	70,000.00
E	100 1500-521204	BLIGHTED PROPERTY EXPENSE	\$	20,000.00
E	100 1500-522200	ADMIN - VEHICLE REPAIRS	\$	1,500.00
E	100 1500-523200	ADMIN - COMMUNICATIONS	\$	28,000.00
E	100 1500-523501	CITY HALL CLEANING 1099	\$	2,600.00
E	100 1500-523600	ADMIN DUES	\$	9,000.00
E	100 1500-523900	DRUG TEST EXPENSE	\$	300.00
E	100 1500-523901	RE-IMBURSE INS DEDUCTIBLE	\$	1,000.00
E	100 1500-531100	ADMIN OFFICE SUPPLIES	\$	3,500.00
E	100 1500-531101	ADM SPECIAL EVENT EXPENSE	\$	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	\$	2,000.00
E	100 1500-572000	ADMIN PYMTS TO OTHER AGENCI	\$	3,800.00
E	100 1500-572001	DONATION - LIBRARY	\$	8,000.00
E	100 1500-572010	TOURISM - MAIN STRT HOTEL TAX	\$	1,500.00
E	100 1500-572012	DONATION - BOYS/GIRLS CLUB	\$	2,500.00
E	100 1510-523100	LIABILITY INS	\$	41,000.00
E	100 1510-523205	ADMIN SOFTWARE EXPENSE	\$	13,000.00
E	100 1510-582300	INTEREST EXPENSE	\$	150.00
E	100 1514-523400	TAXES PRINTING AND BINDING	\$	2,100.00
E	100 1517-522200	BUILDING MAINTENANCE	\$	5,000.00
E	100 1535-523200	ADMIN - COMPUTER EXPENSE	\$	5,000.00
E	100 1570-523300	ADVERTISING	\$	10,000.00
E	100 1595-512400	GMEBS - RETIREMENT FUND ADMIN	\$	10,000.00
E	100 2500-511100	RECORDERS COURT- JUDGE	\$	9,000.00
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 EXPENSE	\$	2,000.00
E	100 3200-531701	POLICE - GENERAL SUPPLIES	\$	14,000.00
E	100 3200-531702	POLICE- SPECIAL EVENT EXPENSE	\$	800.00
E	100 3200-572000	POLICE PAYMENT TO OTHERS	\$	2,000.00
E	100 3210-512100	POLICE GROUP INSURANCE	\$	140,000.00
E	100 3210-512400	GMEBS - RETIREMENT POLICE	\$	36,000.00
E	100 3210-512700	POLICE WORKERS COMP	\$	32,500.00
E	100 3210-522200	POLICE - BUILDING/EQUIPMENT UP	\$	8,000.00
E	100 3210-523200	POLICE - COMPUTER EXPENSE	\$	8,000.00
E	100 3210-523205	POLICE SOFTWARE EXPENSE	\$	12,100.00
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 EXPENSE	\$	3,000.00
E	100 3223-531700	POLICE UNIFORMS AND ALLOWANCES	\$	10,000.00
E	100 3226-531300	PRISONER FOOD EXPENSE	\$	2,000.00

EXHIBIT A

E	100 3226-531701	*****INMATE EXPENSE*****	\$	20,000.00
E	100 3230-531270	POLICE - VEHICLE GAS	\$	40,000.00
E	100 3231-531700	POLICE - VEHICLE TAG & TITLE	\$	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 REPAIRS	\$	30,000.00
E	100 3290-542200	POLICE EQUIPMENT MAINTENANCE	\$	3,000.00
E	100 3500-511100	SALARIES - FIRE - FULL TIME	\$	11,000.00
E	100 3500-511200	SALARIES - FIRE PART-TIME	\$	8,000.00
E	100 3500-512200	FICA - FIRE	\$	800.00
E	100 3500-522200	FIRE - EQUIPMENT REPAIRS	\$	13,000.00
E	100 3500-523200	FIRE - COMPUTER EXPENSE	\$	200.00
E	100 3500-523500	FIRE TRAVEL EXPENSE	\$	200.00
E	100 3500-572000	FIRE GRANT	\$	13,000.00
E	100 3510-512100	FIRE - GROUP INSURANCE	\$	6,800.00
E	100 3510-512102	FIRE - CANCER INSURANCE	\$	2,400.00
E	100 3510-512400	GMEBS - RETIREMENT FIRE	\$	8,000.00
E	100 3510-512700	FIRE WORKERS COMP	\$	1,300.00
E	100 3510-522200	FIRE BUILDING MAINTENANCE	\$	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	\$	6,000.00
E	100 3510-531270	FIRE - VEHICLE GAS	\$	4,000.00
E	100 3510-531700	FIRE UNIFORMS AND ALLOWANCES	\$	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 CONTROL	\$	39,000.00
E	100 3900-512200	FICA - ANIMAL	\$	3,000.00
E	100 3910-512100	ANIMAL GROUP INSURANCE	\$	7,000.00
E	100 3910-512400	GMEBS - RETIREMENT ANIMAL CTRL	\$	1,200.00
E	100 3910-512700	ANIMAL CONTROL WORKERS COMP	\$	600.00
E	100 3910-522200	ANIMAL - VEHICLE REPAIR	\$	1,500.00
E	100 3910-522201	ANIMAL CONTROL BUILDING MAINT	\$	200.00
E	100 3910-523200	ANIMAL CONTROL - COMMUNICATION	\$	600.00
E	100 3910-523205	ANIMAL CTRL SOFTWARE EXPENSE	\$	1,200.00
E	100 3910-531100	ANIMAL CONTROL SUPPLIES	\$	2,000.00
E	100 3910-531230	ANIMAL - ELECTRIC	\$	400.00
E	100 3910-531270	ANIMAL CONTROL VEHICLE GAS	\$	2,200.00
E	100 3910-542200	ANIMAL CONTROL EQUIPMENT REPAI	\$	1,000.00
E	100 4200-511100	SALARIES - STREETS	\$	100,000.00
E	100 4200-511200	SALARIES - STREETS - PART TIME	\$	30,000.00
E	100 4200-512200	STREETS FICA TAX	\$	10,000.00
E	100 4200-512400	GMEBS - RETIREMENT STREETS	\$	15,000.00

EXHIBIT A

E	100 4200-512700	STREETS WORKERS COMP	\$	17,200.00
E	100 4200-523900	STREETS OUTSIDE SERVICES	\$	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 4210-512100	STREET - GROUP INSURANCE	\$	22,600.00
E	100 4210-522200	STREET - VEHICLE/EQUIPMENT MAI	\$	20,000.00
E	100 4210-523200	STREET - COMMUNICATIONS	\$	1,300.00
E	100 4210-523205	STREET SOFTWARE EXPENSE	\$	4,500.00
E	100 4210-531230	STREET/SHOP ELECTRIC	\$	97,000.00
E	100 4226-522200	STREET MAINTENANCE	\$	2,000.00
E	100 4226-523850	PRISON LABOR	\$	79,000.00
E	100 4226-531270	STREET/SHOP - VEHICLE GAS	\$	9,000.00
E	100 4270-531700	STREET - SIGNS	\$	1,000.00
E	100 6100-512100	REC. DEPT. GROUP INSURANCE	\$	28,000.00
E	100 6100-512400	GMEBS - RETIREMENT RECREATION	\$	16,300.00
E	100 6100-512700	RECREATION WORKERS COMP	\$	3,900.00
E	100 6110-511100	SALARIES - RECREATION DEPT	\$	140,000.00
E	100 6110-512200	FICA - REC DEPT	\$	11,000.00
E	100 6172-522200	MUSEUM BUILDING AND MAINT	\$	1,000.00
E	100 6172-531220	MUSUEM UTILITY GAS	\$	50.00
E	100 6172-531230	MUSEUM ELECTRIC BILL	\$	1,500.00
E	100 6590-522200	LIBRARY BUILDING AND MAINT	\$	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 EXPENSES	\$	7,000.00
E	100 7550-511100	SALARIES - LYONS MAIN STREET	\$	63,000.00
E	100 7550-512100	MAIN STREET - GROUP INSURANCE	\$	14,000.00
E	100 7550-512200	FICA - LYONS MAIN STREET	\$	4,850.00
E	100 7550-512400	GMEBS - RETIREMENT MAIN STREET	\$	5,560.00
E	100 7550-512700	MAIN STREET WORKERS COMP	\$	1,000.00
E	100 7550-522200	MAIN STREET BUILDING MAINT	\$	500.00
E	100 7550-523200	MAIN STREET - COMMUNICATIONS	\$	2,000.00
E	100 7550-523205	LYONS MAINTREET SOFTWARE EXPEN	\$	1,000.00
E	100 7550-523700	MAIN STREET - TRAINING	\$	3,700.00
E	100 7550-523900	DOWNTOWN BEAUTIFICATION	\$	5,000.00
E	100 7550-531100	MAIN STREET - OFFICE SUPPLIES	\$	900.00
E	100 7550-531230	MAIN STREET - ELECTRIC	\$	3,000.00
			\$	2,697,810.00
		<u>RECREATION CAPITAL</u>		
R	300 0000-347900	REC CAPITAL RECPTS	\$	(90,000.00)
R	300 0000-347901	REC CAPITAL DONATIONS	\$	-
R	300 0000-349300	REC CAPT NSF FEE	\$	(1,000.00)
R	300 0000-361000	INTEREST	\$	(100.00)
R	300 0000-389000	CAPITAL MISC INCOME		
			\$	(91,100.00)

EXHIBIT A

E	300 1510-523100	LIABILITY INS	\$ 6,700.00
E	300 6100-522100	CLEANING SERVICES	\$ 10,000.00
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	\$ 10,000.00
E	300 6100-542201	EQUIPMENT MAINTANENCE	\$ 7,000.00
E	300 6100-573000	CAPITAL PAYMENT TO OTHERS	\$ 1,000.00
			\$ 66,700.00
		WATER AND SEWER	
R	505 0000-323901	RETURN CHECK FEE	\$ (1,000.00)
R	505 0000-341500	CC PROCESSING FEE	\$ (3,700.00)
R	505 0000-344210	WATER - BILLING	\$ (910,000.00)
R	505 0000-344211	WATER - PENALTIES	\$ (10,000.00)
R	505 0000-344213	WATER TAP - CONNECTION FEES	\$ (2,400.00)
R	505 0000-344214	WATER - RECONNECTION FEES	\$ (38,000.00)
R	505 0000-344255	SEWER - BILLING	\$ (860,000.00)
R	505 0000-344256	SEWER TAP - CONNECTION FEES	\$ (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)
			\$ (1,831,850.00)
E	505 1510-523100	LIABILITY INS	\$ 4,000.00
E	505 4300-573000	PAYMENTS TO OTHERS	\$ 50,000.00
E	505 4330-522110	SLUDGE - DISPOSAL	\$ 12,000.00
E	505 4334-522200	LIFT STATION MAINTENANCE	\$ 10,000.00
E	505 4335-523900	TREATMENT PLANT TESTING	\$ 55,000.00
E	505 4400-511100	WATER/TREATMENT SALARIES	\$ 500,000.00
E	505 4400-511200	SALARIES - W/S PART-TIME	\$ 34,000.00
E	505 4400-512200	FICA - WATER	\$ 34,000.00
E	505 4400-521200	W/S MEDICAL EXPENSE INJURY	\$ 500.00
E	505 4400-522200	EQUIPMENT MAINTENANCE	\$ 25,000.00
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	\$ 4,600.00
E	505 4410-512100	GROUP HEALTH INS	\$ 115,000.00
E	505 4410-512400	GMEBS - RETIREMENT W/S	\$ 24,000.00
E	505 4410-512700	WORKERS COMP INSURANCE	\$ 19,000.00
E	505 4410-521200	LEGAL AND PROFESSIONAL	\$ 3,000.00
E	505 4410-522200	VEHICLE MAINTENANCE	\$ 30,000.00
E	505 4410-523200	COMMUNICATIONS/COMPUTER	\$ 38,000.00
E	505 4410-523201	VARIVERGE WATER BILL PRINTING	\$ 14,000.00
E	505 4410-523205	W/S SOFTWARE EXPENSE	\$ 42,000.00
E	505 4410-523500	TRAVEL EXPENSE	\$ 2,000.00
E	505 4410-523700	W/S TRAINING	\$ 2,500.00

EXHIBIT A

E	505 4410-523901	WATER-RE-IMBURSE INS DEDUCTIBL	\$ 1,000.00
E	505 4410-531100	OFFICE SUPPLIES	\$ 10,000.00
E	505 4410-531270	VEHICLE - GASOLINE	\$ 40,000.00
E	505 4410-531300	W/S FOOD EXPENSE	\$ 1,000.00
E	505 4410-531700	W/S UNIFORMS	\$ 5,000.00
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 EXPENSE	\$ 500.00
E	505 4420-531210	GA POWER RADIO READS	\$ 115,000.00
E	505 4420-531230	UTILITY - ELECTRIC	\$ 200,000.00
E	505 4430-522200	TREATMENT PLANT MAINTENANCE/SU	\$ 10,000.00
E	505 4430-522202	INFRASTRUCTURE REPLACEMENT	\$ 89,300.00
E	505 4440-522200	WELL--WATER TANK REPAIR/MAINT.	\$ 25,000.00
			\$ 1,584,000.00
		<u>SANATATION</u>	
R	540 0000-343900	DEBRIS REVENUE	\$ (40,000.00)
R	540 0000-344110	GARBAGE	\$ (525,000.00)
R	540 0000-344111	RESIDENTS LANDFILL TIPPING	\$ (2,000.00)
R	540 0000-361000	INTEREST INCOME	\$ (50.00)
			\$ (564,050.00)
E	540 1510-523100	LIABILITY INS	\$ 7,000.00
E	540 4100-522200	SHOP - BUILDING MAINTENANCE	\$ 1,000.00
E	540 4100-531100	SHOP SUPPLIES	\$ 3,000.00
E	540 4100-531220	SHOP - GAS UTILITY	\$ 900.00
E	540 4300-523900	REPUBLIC SERVICES	\$ 401,700.00
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 4510-512100	SANITATION GROUP INSURANCE	\$ 6,800.00
E	540 4510-512400	GMEBS - RETIREMENT SANITATION	\$ 6,800.00
E	540 4510-512700	INSURANCE-WORKMAN COMP. SANITA	\$ 5,800.00
E	540 4510-523205	SANITATION SOFTWARE EXPENSE	\$ 14,000.00
E	540 4510-531700	UNIFORMS-SANITATION	\$ 200.00
E	540 4520-522200	VEHICLE - MANTENANCE SANITATIO	\$ 10,000.00
E	540 4520-531101	SUPPLIES SANITATION	\$ 10,000.00
E	540 4520-531270	SANT - VEHICLE GAS	\$ 5,000.00
E	540 4530-572000	LANDFILL TIPPING FEES	\$ 33,000.00
			\$ 539,200.00
		<u>RECREATION CONCESSIONS</u>	
R	700 0000-347900	REC CONCESSION RECPTS	\$ (80,000.00)
R	700 0000-361000	INTEREST	\$ (100.00)
R	700 0000-389000	CONCESSION MISC INCOME	\$ (1,000.00)
			\$ (81,100.00)
E	700 1510-523100	LIABILITY INS	\$ 10,000.00

EXHIBIT A

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 EXPENSE	\$	28,000.00
			\$	62,000.00
		<u>RECREATION OPERATIONS</u>		
R	900 0000-347200	INS FEE - REC OPERATING	\$	(200.00)
R	900 0000-347201	BASEBALL FEES - REC OPERATING	\$	(21,000.00)
R	900 0000-347202	SOFTBALL FEES - REC OPERATING	\$	(11,000.00)
R	900 0000-347203	BASKETBALL FEES - REC OPERATING	\$	(1,000.00)
R	900 0000-347204	FOOTBALL FEES - REC OPERATING	\$	(5,000.00)
R	900 0000-347205	T-BALL FEES - REC OPERATING	\$	(5,600.00)
R	900 0000-347206	SOCCERBALL FEES - REC OPERATING	\$	(8,000.00)
R	900 0000-347208	REC OPERATING - TOOMBS CO CHEC	\$	(58,000.00)
R	900 0000-347209	REC OPERATING DONATIONS	\$	(500.00)
R	900 0000-347210	CHEERLEADING FEES	\$	(1,000.00)
R	900 0000-347300	RECREATION PARK ADMISSION FEES	\$	(20,000.00)
R	900 0000-361000	INTEREST INCOME	\$	(50.00)
R	900 0000-349300	OPERATING NSF FEE	\$	(50.00)
R	900 0000-389000	MISC INCOME	\$	(1,400.00)
			\$	(132,800.00)
E	900 1510-523100	LIABILITY INS	\$	12,000.00
E	900 6100-522100	CLEANING SERVICES	\$	10,000.00
E	900 6100-522200	BUILDING MAINT	\$	4,000.00
E	900 6100-523200	COMMUNICATIONS	\$	21,000.00
E	900 6100-523205	REC SOFTWARE EXPENSE		1600
E	900 6100-523500	RECREATION TRAVEL EXPENSE		2900
E	900 6100-523501	REC OPERATING 1099'S		30000
E	900 6100-523600	RECREATION DUES		1000
E	900 6100-523850	PRISON LABOR		39500
E	900 6100-523900	TOURNAMENT EXPENSE		13000
E	900 6100-531100	OFFICE & GENERAL SUPPLIES		15000
E	900 6100-531220	GAS UTILITY		3000
E	900 6100-531270	VEHICLE GAS		5000
E	900 6100-531300	FOOD EXPENSE		2000
E	900 6100-531700	RECREATION CC MACHINE EXP		4500
E	900 6100-531701	SPORT UNIFORMS & MISC		31000
E	900 6100-533901	SENIOR LUNCH EXPENSE		2500
E	900 6100-542201	VEHICLE---EQUIPMENT MAINT.		3000
E	900 6110-572000	REC PAYMENT TO OTHERS		7000
E	900 6115-531230	ELECTRIC		32000
				118000
		Total Revenues	\$	(5,070,710.00)
		Total Expenses	\$	5,070,710.00