

## **2021 Budget Objectives:**

### **Motivations:**

1. In a mandate by two-thirds of our voters, a clear statement was made that they did not like the direction the Town was headed, and demanded a stop to excessive spending on services and goods that can be acquired at a lower rate or eliminated altogether.
2. We must also reduce spending due to changes by the State Legislature that have reduced our projected revenues by \$44,000.

### **Specific Complaints made by the Electorate:**

1. Clerk's salary out of phase with State averages. The public was appalled when they saw this, and demanded a return to normalcy.
2. Several third-party contracts are higher than market averages.
3. Reduced police presence and availability.
4. Town Hall hours not matching needs of property owners and public at large.

### **Propositions to address identified complaints:**

1. Reduce Clerk salary to more closely match the State average of \$35,000. Clerk's position would be restored to full-time status with Town Hall being open five days per week. (See attached data sheet)
2. \$25,000 salary difference will be reallocated to increase total Police wages budget. The Chief's salary would remain the same while the remaining amount can be used in one of two ways. 1) Increase Part-time officer hours or 2) Hire a second full time officer at \$30,000 to \$35,000 and fill in gaps with part time officers. Main objective is to have two officers on duty at least five days a week, especially on weekends.
3. Police Chief or an officer would be free to establish and build the GCIC program while the other officer would patrol or help with odd-jobs around town. Both would be available for emergency response while on shift.
4. Third-party contracts will be reviewed, and replacement contractors will be sought out. These will be brought before the Council for consideration over the next few months. This budget does not reflect these savings, but an estimated total savings to the Town could be as high as \$17,000 per year. These savings can go into increasing police visibility, providing additional services to taxpayers (such as curbside garbage collection), or into infrastructure improvements.

|  | <u>FYE19</u>            | <u>FYE20 - YTD</u>             | <u>FYE20</u>  | <u>FYE21</u>  |
|--|-------------------------|--------------------------------|---------------|---------------|
|  | <u>Jul '18 - Jun 19</u> | <u>Jul 1, '19 - May 19, 20</u> | <u>Budget</u> | <u>Budget</u> |
| Ordinary Income/Expense                        |                         |                                |               |               |
| Income   |                         |                                |               |               |
| 31.0000 · Taxes                                |                         |                                |               |               |
| 31.1000 · General Property Taxes               |                         |                                |               |               |
| 31.1100 · Real Property Current                | 123,085.10              | 131,705.08                     | 123,900.00    | 130,000.00    |
| 31.1200 · Real Property Prior Year             | 163.20                  | 0.00                           | 0.00          | 0.00          |
| 31.1300 · Personal Property Current            | 341.07                  | 275.90                         | 400.00        | 300.00        |
| 31.1310 · Personal Property Motor Vehicle      | 23,535.33               | 482.46                         | 20,000.00     | 500.00        |
| 31.1315 · Personal Property Tax - TAVT         | 37,312.83               | 7,471.02                       | 35,000.00     | 8,000.00      |
| 31.1320 · Personal Property Mobile Homes       | 60.82                   | 60.82                          | 0.00          | 70.00         |
| 31.1700 · Franchise Taxes                      |                         |                                |               |               |
| 31.1710 · Electric                             | 22,867.36               | 21,768.58                      | 23,000.00     | 23,000.00     |
| 31.1730 · Gas                                  | 235.24                  | 228.92                         | 235.00        | 235.00        |
| 31.1760 · Telephone                            | 207.84                  | 225.56                         | 200.00        | 200.00        |
| Total 31.1700 · Franchise Taxes                | 23,310.44               | 22,223.06                      | 23,435.00     | 23,435.00     |
| 31.4200 · Alcoholic Beverage Excise Tax        | 0.00                    | 0.00                           | 0.00          | 0.00          |
| 31.6200 · Insurance Premium Tax                | 11,969.72               | 12,714.51                      | 12,000.00     | 12,700.00     |
| Total 31.1000 · General Property Taxes         | 219,778.51              | 174,932.85                     | 214,735.00    | 175,005.00    |
| 31.1340 · Intangible Tax                       | 311.35                  | 169.53                         | 0.00          | 150.00        |
| 31.9000 · Penalties and Interest               | 7.35                    | 181.85                         | 25.00         | 150.00        |
| Total 31.0000 · Taxes                          | 220,097.21              | 175,284.23                     | 214,760.00    | 175,305.00    |
| 32.0000 · Licenses and Permits                 |                         |                                |               |               |
| 32.1000 · Business Licenses                    |                         |                                |               |               |
| 32.1100 · Alcoholic Beverage License           | 0.00                    | 0.00                           | 100.00        | 400.00        |
| 32.1200 · General Business License             |                         |                                |               |               |
| 32.1220 · Insurance                            | 990.00                  | 1,507.50                       | 1,000.00      | 1,500.00      |
| 32.1200 · General Business License - Other     | 1,115.00                | 350.00                         | 1,100.00      | 300.00        |
| Total 32.1200 · General Business License       | 2,105.00                | 1,857.50                       | 2,100.00      | 1,800.00      |
| Total 32.1000 · Business Licenses              | 2,105.00                | 1,857.50                       | 2,200.00      | 2,200.00      |
| 32.2000 · Non-Business Lic & Permits           |                         |                                |               |               |
| 32.2200 · Building & Signs                     |                         |                                |               |               |
| 32.2210 · Zoning and Land Use Permits          | 0.00                    | 800.00                         | 0.00          | 500.00        |
| 32.2230 · Sign                                 | 50.00                   | 0.00                           | 0.00          | 100.00        |
| Total 32.2200 · Building & Signs               | 50.00                   | 800.00                         | 0.00          | 600.00        |
| Total 32.2000 · Non-Business Lic & Permits     | 50.00                   | 800.00                         | 0.00          | 600.00        |
| 32.3000 · Regulatory Fees                      |                         |                                |               |               |
| 32.3100 · Building Permits                     | 875.00                  | 1,025.00                       | 550.00        | 1,000.00      |
| 32.3200 · Vendor Entertainment Permit          | 170.00                  | 0.00                           | 0.00          | 0.00          |
| Total 32.3000 · Regulatory Fees                | 1,045.00                | 1,025.00                       | 550.00        | 1,000.00      |
| Total 32.0000 · Licenses and Permits           | 3,200.00                | 3,682.50                       | 2,750.00      | 3,800.00      |
| 33.0000 · Intergovernmental Revenues           |                         |                                |               |               |
| 33.4000 · State Government Grants LMIG         | 22,399.24               | 14,966.28                      | 13,619.00     | 14,900.00     |
| 33.6000 · Local Government Grant               | 0.00                    | 0.00                           | 4,500.00      | 0.00          |
| 33.9999 · Other - GEMA/FEMA/HS                 |                         |                                |               |               |
| 33.9979 · GMA Safety Grant                     | 0.00                    | 5,854.22                       | 6,000.00      | 6,000.00      |
| 33.9989 · Firewise Grant                       | 0.00                    | 0.00                           | 4,381.00      | 1,500.00      |
| Total 33.9999 · Other - GEMA/FEMA/HS           | 0.00                    | 5,854.22                       | 10,381.00     | 7,500.00      |
| Total 33.0000 · Intergovernmental Revenues     | 22,399.24               | 20,820.50                      | 28,500.00     | 22,400.00     |
| 34.0000 · Charges for Service                  |                         |                                |               |               |
| 34.1100 · Court Costs, Fees and Charges        | 418.00                  | 4.00                           | 0.00          | 0.00          |
| 34.1400 · Printing and Duplicating Serv        | -45.46                  | 0.00                           | 0.00          | 0.00          |
| 34.9000 · Other charges for services           |                         |                                |               |               |
| 34.9900 · Late Fees                            | 25.87                   | 0.00                           | 0.00          | 0.00          |
| Total 34.9000 · Other charges for services     | 25.87                   | 0.00                           | 0.00          | 0.00          |
| 34.0000 · Charges for Service - Other          | 0.00                    | 2.00                           | 0.00          | 0.00          |
| Total 34.0000 · Charges for Service            | 398.41                  | 6.00                           | 0.00          | 0.00          |
| 35.0000 · Fines and Forfeitures                |                         |                                |               |               |
| 35.1000 · Fines and Forfeitures                | 133,695.80              | 101,141.57                     | 81,500.00     | 102,357.00    |
| 35.0000 · Fines and Forfeitures - Other        | -3,660.00               | 0.00                           | 0.00          | 0.00          |
| Total 35.0000 · Fines and Forfeitures          | 130,035.80              | 101,141.57                     | 81,500.00     | 102,357.00    |
| 36.0000 · Investment Income                    |                         |                                |               |               |
| 36.1000 · Interest Revenues                    | 894.80                  | 407.03                         | 800.00        | 365.00        |
| Total 36.0000 · Investment Income              | 894.80                  | 407.03                         | 800.00        | 365.00        |
| 37.0000 · Contributions and Donations          | 3,217.89                | 534.00                         | 4,000.00      | 0.00          |
| 38.0000 · Miscellaneous                        |                         |                                |               |               |
| 38.1000 · Rent                                 | 5,093.63                | 4,000.00                       | 4,800.00      | 4,800.00      |
| 38.9000 · Other                                | 522.57                  | 13.98                          | 0.00          | 0.00          |
| 38.9100 · Overpayments to vendors              | 5,114.89                | 970.00                         | 0.00          | 0.00          |
| 38.9200 · Reimbursement for Insurance          | 4,932.00                | 4,948.74                       | 4,390.00      | 4,000.00      |
| Total 38.0000 · Miscellaneous                  | 15,663.09               | 9,932.72                       | 9,190.00      | 8,800.00      |
| 39.0000 · Other Financing Sources              |                         |                                |               |               |
| 39.1001 · Interfund Transfer In - SPLOST       | 0.00                    | 0.00                           | 0.00          | 0.00          |
| 39.1002 · Interfund transfer in - H/M TF       | 2,184.50                | 1,007.27                       | 1,200.00      | 1,200.00      |
| 39.2000 · Proceeds of capital asset sale       | 50.00                   | 16,244.00                      | 10,000.00     | 0.00          |
| Total 39.0000 · Other Financing Sources        | 2,234.50                | 17,251.27                      | 11,200.00     | 1,200.00      |
| Total Income                                   | 398,140.94              | 329,059.82                     | 352,700.00    | 314,227.00    |
| Gross Profit                                   | 398,140.94              | 329,059.82                     | 352,700.00    | 314,227.00    |
| Expense  |                         |                                |               |               |
| InterFund Transfer - Capital Improvement/Water |                         |                                |               | -7,000.00     |
| InterFund Transfer - Trash Pickup              |                         |                                |               |               |
| Total Expense                                  |                         |                                |               |               |
| Net Ordinary Income                            | 398,140.94              | 329,059.82                     | 352,700.00    | 307,227.00    |
| Net Income                                     | 398,140.94              | 329,059.82                     | 352,700.00    | 307,227.00    |

Total Revenue less all Departmental Expenses: (0)

|  | FYE19            | FYE20 - YTD             | FYE20     | FYE21     |
|--|------------------|-------------------------|-----------|-----------|
|  | Jul '18 - Jun 19 | Jul 1, '19 - May 15, 20 | Budget    | Budget    |
| Ordinary Income/Expense                        |                  |                         |           |           |
| Expense  |                  |                         |           |           |
| 51.0000 · Personal Svs. Salaries & Wages       |                  |                         |           |           |
| 51.1110 · Elected Official Salary              | 4,076.41         | 2,596.96                | 3,600.00  | 2,400.00  |
| Total 51.0000 · Personal Svs. Salaries & Wages | 4,076.41         | 2,596.96                | 3,600.00  | 2,400.00  |
| 51.2000 · Employee Benefits                    |                  |                         |           |           |
| 51.2200 · Social Security                      | 223.20           | 148.80                  | 224.00    | 150.00    |
| 51.2300 · Medicare                             | 52.16            | 34.80                   | 53.00     | 40.00     |
| 51.2600 · Unemployment Insurance               | 11.16            | 23.60                   | 23.00     | 30.00     |
| Total 51.2000 · Employee Benefits              | 286.52           | 207.20                  | 300.00    | 220.00    |
| 52.0000 · Purchased/Contracted Services        |                  |                         |           |           |
| 52.3000 · Other Purchased Services             |                  |                         |           |           |
| 52.3100 · Insurance other than WC/Health       | 636.80           | 448.80                  | 650.00    | 500.00    |
| 52.3500 · Travel/Meals/Hotel                   | 0.00             | 342.00                  | 2,900.00  | 1,000.00  |
| 52.3600 · Dues/Fees                            | 225.00           | 0.00                    | 0.00      | 0.00      |
| 52.3700 · Education/Training                   | 0.00             | 1,165.00                | 1,590.00  | 1,500.00  |
| 52.3900 · Other                                |                  |                         |           |           |
| 52.3910 · Software Subscriptions               | 112.50           | 300.00                  | 450.00    | 380.00    |
| Total 52.3900 · Other                          | 112.50           | 300.00                  | 450.00    | 380.00    |
| Total 52.3000 · Other Purchased Services       | 974.30           | 2,255.80                | 5,590.00  | 3,380.00  |
| Total 52.0000 · Purchased/Contracted Services  | 974.30           | 2,255.80                | 5,590.00  | 3,380.00  |
| Total Expense                                  | 5,337.23         | 5,059.96                | 9,490.00  | 6,000.00  |
| Net Ordinary Income                            | -5,337.23        | -5,059.96               | -9,490.00 | -6,000.00 |
| Net Income                                     | -5,337.23        | -5,059.96               | -9,490.00 | -6,000.00 |

|  | FYE19            | FYE20 - YTD             | FYE20     | FYE21     |
|--|------------------|-------------------------|-----------|-----------|
|  | Jul '18 - Jun 19 | Jul 1, '19 - May 15, 20 | Budget    | Budget    |
| Ordinary Income/Expense                        |                  |                         |           |           |
| Expense  |                  |                         |           |           |
| 51.0000 · Personal Svs. Salaries & Wages       |                  |                         |           |           |
| 51.1110 · Elected Official Salary              | 1,500.00         | 975.00                  | 1,500.00  | 900.00    |
| Total 51.0000 · Personal Svs. Salaries & Wages | 1,500.00         | 975.00                  | 1,500.00  | 900.00    |
| 51.2000 · Employee Benefits                    |                  |                         |           |           |
| 51.2100 · Group Employee Insurance             | 35.44            | 44.30                   | 215.00    | 0.00      |
| 51.2200 · Social Security                      | 93.00            | 60.45                   | 93.00     | 60.00     |
| 51.2300 · Medicare                             | 21.76            | 14.14                   | 22.00     | 15.00     |
| 51.2600 · Unemployment Insurance               | 4.65             | 9.14                    | 10.00     | 5.00      |
| Total 51.2000 · Employee Benefits              | 154.85           | 128.03                  | 340.00    | 80.00     |
| 52.0000 · Purchased/Contracted Services        |                  |                         |           |           |
| 52.1300 · Technical                            |                  |                         |           |           |
| 52.1310 · IT Services                          | 0.00             | 450.00                  | 1,080.00  | 0.00      |
| 52.1300 · Technical - Other                    | 858.13           | 0.00                    | 0.00      | 0.00      |
| Total 52.1300 · Technical                      | 858.13           | 450.00                  | 1,080.00  | 0.00      |
| 52.3000 · Other Purchased Services             |                  |                         |           |           |
| 52.3100 · Insurance other than WC/Health       | 159.20           | 112.20                  | 160.00    | 150.00    |
| 52.3500 · Travel/Meals/Hotel                   | 966.08           | 228.00                  | 2,815.00  | 0.00      |
| 52.3600 · Dues/Fees                            | 75.00            | 0.00                    | 0.00      | 0.00      |
| 52.3700 · Education/Training                   | 740.00           | 390.00                  | 2,185.00  | 0.00      |
| 52.3900 · Other                                |                  |                         |           |           |
| 52.3910 · Software Subscriptions               | 37.50            | 87.50                   | 150.00    | 60.00     |
| Total 52.3900 · Other                          | 37.50            | 87.50                   | 150.00    | 60.00     |
| Total 52.3000 · Other Purchased Services       | 1,977.78         | 817.70                  | 5,310.00  | 210.00    |
| Total 52.0000 · Purchased/Contracted Services  | 2,835.91         | 1,267.70                | 6,390.00  | 210.00    |
| 53.0000 · Supplies                             |                  |                         |           |           |
| 53.1300 · Food                                 | 52.51            | 0.00                    | 100.00    | 0.00      |
| Total 53.0000 · Supplies                       | 52.51            | 0.00                    | 100.00    | 0.00      |
| Total Expense                                  | 4,543.27         | 2,370.73                | 8,330.00  | 1,190.00  |
| Net Ordinary Income                            | -4,543.27        | -2,370.73               | -8,330.00 | -1,190.00 |
| Net Income                                     | -4,543.27        | -2,370.73               | -8,330.00 | -1,190.00 |

|  | FYE19            | FYE20 - YTD             | FYE20       | FYE21      |
|--|------------------|-------------------------|-------------|------------|
|  | Jul '18 - Jun 19 | Jul 1, '19 - May 15, 20 | Budget      | Budget     |
| Ordinary Income/Expense                        |                  |                         |             |            |
| Expense  |                  |                         |             |            |
| 51.0000 · Personal Svs. Salaries & Wages       |                  |                         |             |            |
| 51.1100 · Regular Employees                    | 42,227.42        | 30,657.65               | 36,000.00   | 21,000.00  |
| 51.1200 · Temporary Employees                  | 0.00             | 5,604.00                | 5,604.00    | 0.00       |
| Total 51.0000 · Personal Svs. Salaries & Wages | 42,227.42        | 36,261.65               | 41,604.00   | 21,000.00  |
| 51.2000 · Employee Benefits                    |                  |                         |             |            |
| 51.2100 · Group Employee Insurance             |                  |                         |             |            |
| 51.2101 · Cobra Insurance                      | 6,975.00         | 3,480.00                | 3,480.00    | 0.00       |
| 51.2100 · Group Employee Insurance - Other     | 9,010.49         | 4,678.30                | 5,400.00    | 5,000.00   |
| Total 51.2100 · Group Employee Insurance       | 15,985.49        | 8,158.30                | 8,880.00    | 5,000.00   |
| 51.2200 · Social Security                      | 2,463.75         | 2,258.40                | 2,235.00    | 2,235.00   |
| 51.2300 · Medicare                             | 646.60           | 520.37                  | 525.00      | 525.00     |
| 51.2400 · Retirement contributions             | 700.00           | 1,000.00                | 1,200.00    | 1,200.00   |
| 51.2600 · Unemployment Insurance               | 89.28            | 214.84                  | 215.00      | 100.00     |
| 51.2700 · Workers' Compensation                | 266.71           | 268.80                  | 270.00      | 270.00     |
| Total 51.2000 · Employee Benefits              | 20,151.83        | 12,420.71               | 13,325.00   | 9,330.00   |
| 52.0000 · Purchased/Contracted Services        |                  |                         |             |            |
| 52.1000 · Professional Services                |                  |                         |             |            |
| 52.1100 · Official/administrative              |                  |                         |             |            |
| 52.1102 · Payroll/Administrative               | 2,132.00         | 2,457.25                | 2,600.00    | 2,400.00   |
| Total 52.1100 · Official/administrative        | 2,132.00         | 2,457.25                | 2,600.00    | 2,400.00   |
| 52.1200 · Professional                         |                  |                         |             |            |
| 52.1210 · Auditor                              | 6,310.00         | 5,000.00                | 5,000.00    | 5,000.00   |
| 52.1230 · Legal                                | 23,096.12        | 25,362.18               | 24,285.00   | 18,000.00  |
| Total 52.1200 · Professional                   | 29,406.12        | 30,362.18               | 29,285.00   | 23,000.00  |
| Total 52.1000 · Professional Services          | 31,538.12        | 32,819.43               | 31,885.00   | 25,400.00  |
| 52.1300 · Technical                            |                  |                         |             |            |
| 52.1310 · IT Services                          | 0.00             | 5,325.08                | 5,900.00    | 5,900.00   |
| 52.1300 · Technical - Other                    | 15,792.84        | 258.00                  | 500.00      | 0.00       |
| Total 52.1300 · Technical                      | 15,792.84        | 5,583.08                | 6,400.00    | 5,900.00   |
| 52.2000 · Purchased-property services          |                  |                         |             |            |
| 52.2100 · Cleaning services                    | 2,600.00         | 1,800.00                | 2,400.00    | 2,400.00   |
| 52.2110 · Garbage Disposal                     | 0.00             | 255.00                  | 255.00      | 240.00     |
| Total 52.2000 · Purchased-property services    | 2,600.00         | 2,055.00                | 2,655.00    | 2,640.00   |
| 52.2200 · Repairs & Maintenance                |                  |                         |             |            |
| 52.2220 · Building                             | 1,600.72         | 512.00                  | 600.00      | 500.00     |
| Total 52.2200 · Repairs & Maintenance          | 1,600.72         | 512.00                  | 600.00      | 500.00     |
| 52.3000 · Other Purchased Services             |                  |                         |             |            |
| 52.3100 · Insurance other than WC/Health       | 5,688.11         | 717.00                  | 2,740.00    | 1,000.00   |
| 52.3200 · Communications                       |                  |                         |             |            |
| 52.3220 · Cell Phone (Verizon)                 | 770.27           | 452.40                  | 540.00      | 0.00       |
| 52.3265 · GOV domain & web hosting             | 853.72           | 432.04                  | 500.00      | 500.00     |
| 52.3270 · Postage                              | 270.98           | 214.05                  | 500.00      | 300.00     |
| 52.3200 · Communications - Other               | 4,627.40         | 3,552.85                | 4,180.00    | 4,180.00   |
| Total 52.3200 · Communications                 | 6,522.37         | 4,651.34                | 5,720.00    | 4,980.00   |
| 52.3301 · Advertising                          | 2,095.01         | 1,890.84                | 7,000.00    | 3,000.00   |
| 52.3400 · Printing and binding                 | 283.46           | 185.53                  | 500.00      | 300.00     |
| 52.3500 · Travel/Meals/Hotel                   | 0.00             | 0.00                    | 100.00      | 500.00     |
| 52.3600 · Dues/Fees                            | 3,471.40         | 3,433.47                | 2,500.00    | 2,000.00   |
| 52.3700 · Education/Training                   | 0.00             | 0.00                    | 100.00      | 700.00     |
| 52.3850 · Contract Labor                       |                  |                         |             |            |
| 52.3870 · Elections / Poll Workers             | 0.00             | 2,121.94                | 2,245.00    | 5,000.00   |
| 52.3850 · Contract Labor - Other               | 1,280.00         | 0.00                    | 275.00      | 0.00       |
| Total 52.3850 · Contract Labor                 | 1,280.00         | 2,121.94                | 2,520.00    | 5,000.00   |
| 52.3900 · Other                                |                  |                         |             |            |
| 52.3910 · Software Subscriptions               | 125.45           | 816.88                  | 1,160.00    | 1,000.00   |
| Total 52.3900 · Other                          | 125.45           | 816.88                  | 1,160.00    | 1,000.00   |
| Total 52.3000 · Other Purchased Services       | 19,465.80        | 13,817.00               | 22,340.00   | 18,480.00  |
| Total 52.0000 · Purchased/Contracted Services  | 70,997.48        | 54,786.51               | 63,880.00   | 52,920.00  |
| 53.0000 · Supplies                             |                  |                         |             |            |
| 53.1100 · General Supplies                     | 2,340.87         | 2,091.20                | 2,500.00    | 2,500.00   |
| 53.1200 · Energy                               |                  |                         |             |            |
| 53.1220 · Natural Gas                          | 2,347.73         | 1,952.10                | 2,250.00    | 2,000.00   |
| 53.1230 · Electricity                          | 5,792.74         | 2,783.59                | 4,000.00    | 4,000.00   |
| Total 53.1200 · Energy                         | 8,140.47         | 4,735.69                | 6,250.00    | 6,000.00   |
| 53.1400 · Books/Periodicals                    | 0.00             | 66.25                   | 0.00        | 0.00       |
| 53.1600 · Small Equipment                      | 0.00             | 0.00                    | 0.00        | 0.00       |
| Total 53.0000 · Supplies                       | 10,481.34        | 6,893.14                | 8,750.00    | 8,500.00   |
| 54.0000 · Capital Outlay                       |                  |                         |             |            |
| 54.1300 Buildings/Improvements                 | 0.00             | 0.00                    | 0.00        | 0.00       |
| Total 54.0000 · Capital Outlay                 | 0.00             | 0.00                    | 0.00        | 0.00       |
| 57.2000 · Payments to other agencies           |                  |                         |             |            |
| 57.2010 · Marketing & Tourism                  | 2,084.98         | 250.00                  | 250.00      | 250.00     |
| 57.2020 · Economic Development                 | 2,500.00         | 9,000.00                | 10,500.00   | 0.00       |
| Total 57.2000 · Payments to other agencies     | 4,584.98         | 9,250.00                | 10,750.00   | 250.00     |
| 58.000 · Miscellaneous Expense                 | 0.00             | 322.56                  | 500.00      | 500.00     |
| Total Expense                                  | 148,443.05       | 119,934.57              | 138,809.00  | 92,500.00  |
| Net Ordinary Income                            | -148,443.05      | -119,934.57             | -138,809.00 | -92,500.00 |
| Net Income                                     | -148,443.05      | -119,934.57             | -138,809.00 | -92,500.00 |

|  | FYE19            | FYE20 - YTD             | FYE20      | FYE21      |
|--|------------------|-------------------------|------------|------------|
|  | Jul '18 - Jun 19 | Jul 1, '19 - May 19, 20 | Budget     | Budget     |
| Ordinary Income/Expense                        |                  |                         |            |            |
| Expense  |                  |                         |            |            |
| 51.0000 · Personal Svs. Salaries & Wages       |                  |                         |            |            |
| 51.1100 · Regular Employees                    | 0.00             | 10,615.42               | 12,000.00  | 7,000.00   |
| Total 51.0000 · Personal Svs. Salaries & Wages | 0.00             | 10,615.42               | 12,000.00  | 7,000.00   |
| 51.2000 · Employee Benefits                    |                  |                         |            |            |
| 51.2100 · Group Employee Insurance             | 0.00             | 1,559.40                | 2,250.00   | 2,000.00   |
| 51.2200 · Social Security                      | 0.00             | 626.12                  | 745.00     | 745.00     |
| 51.2300 · Medicare                             | 0.00             | 146.52                  | 175.00     | 175.00     |
| 51.2600 · Unemployment Insurance               | 0.00             | 9.20                    | 50.00      | 50.00      |
| Total 51.2000 · Employee Benefits              | 0.00             | 2,341.24                | 3,220.00   | 2,970.00   |
| 52.0000 · Purchased/Contracted Services        |                  |                         |            |            |
| 52.1000 · Professional Services                |                  |                         |            |            |
| 52.1200 · Professional                         |                  |                         |            |            |
| 52.1250 · Judge                                | 3,750.00         | 2,850.00                | 3,000.00   | 3,800.00   |
| 52.1250 · Indigent Defense Attorney            | 0.00             | 0.00                    | 0.00       | 480.00     |
| Total 52.1200 · Professional                   | 3,750.00         | 2,850.00                | 3,000.00   | 4,280.00   |
| Total 52.1000 · Professional Services          | 3,750.00         | 2,850.00                | 3,000.00   | 4,280.00   |
| 52.3000 · Other Purchased Services             |                  |                         |            |            |
| 52.3200 · Communications                       |                  |                         |            |            |
| 52.3270 · Postage                              | 0.00             | 65.00                   | 0.00       | 100.00     |
| Total 52.3200 · Communications                 | 0.00             | 65.00                   | 0.00       | 100.00     |
| 52.3500 · Travel/Meals/Hotel                   | 223.90           | 0.00                    | 500.00     | 220.00     |
| 52.3600 · Dues/Fees                            | 31.98            | 23.00                   | 30.00      | 30.00      |
| 52.3652 · Peace Officer A/B                    | 3,273.62         | 0.00                    | 0.00       | 0.00       |
| 52.3653 · POPIDF-A                             | 5,457.16         | 0.00                    | 0.00       | 0.00       |
| 52.3654 · POPIDF-B                             | 5,918.34         | 0.00                    | 0.00       | 0.00       |
| 52.3655 · Victim's Assistance                  | 2,950.80         | 0.00                    | 0.00       | 0.00       |
| 52.3656 · Brain & Spinal                       | 287.04           | 0.00                    | 0.00       | 0.00       |
| 52.3657 · GA Crime Victim                      | 78.00            | 0.00                    | 0.00       | 0.00       |
| 52.3658 · Rabun Co. Jail                       | 3,114.98         | 0.00                    | 0.00       | 0.00       |
| 52.3659 · Crime Lab                            | 75.00            | 0.00                    | 0.00       | 0.00       |
| 52.3660 · Hab. Co. Sheriff                     | 0.00             | 0.00                    | 0.00       | 0.00       |
| 52.3661 · Witness Fees                         | 0.00             | 0.00                    | 100.00     | 50.00      |
| 52.3662 · Driver's Ed                          | 839.85           | 0.00                    | 0.00       | 0.00       |
| 52.3665 · Tech Fund                            | 3,888.00         | 0.00                    | 0.00       | 0.00       |
| 52.3670 · Interpreter                          | 0.00             | 0.00                    | 100.00     | 100.00     |
| 52.3700 · Education/Training                   | 225.00           | 0.00                    | 400.00     | 200.00     |
| Total 52.3000 · Other Purchased Services       | 26,363.67        | 88.00                   | 1,130.00   | 700.00     |
| Total 52.0000 · Purchased/Contracted Services  | 30,113.67        | 2,938.00                | 4,130.00   | 4,980.00   |
| 53.0000 · Supplies                             |                  |                         |            |            |
| 53.1100 · General Supplies                     | 70.46            | 0.00                    | 100.00     | 50.00      |
| Total 53.0000 · Supplies                       | 70.46            | 0.00                    | 100.00     | 50.00      |
| Total Expense                                  | 30,184.13        | 15,894.66               | 19,450.00  | 15,000.00  |
| Net Ordinary Income                            | -30,184.13       | -15,894.66              | -19,450.00 | -15,000.00 |
| Net Income                                     | -30,184.13       | -15,894.66              | -19,450.00 | -15,000.00 |

|  | FYE19              | FYE20 - YTD             | FYE20              | FYE21           |
|--|--------------------|-------------------------|--------------------|-----------------|
|  | Jul '18 - Jun 19   | Jul 1, '19 - May 19, 20 | Budget             | Budget          |
| Ordinary Income/Expense                        |                    |                         |                    |                 |
| Expense  |                    |                         |                    |                 |
| 51.0000 · Personal Svs. Salaries & Wages       |                    |                         |                    |                 |
| 51.1150 · Police Chief                         | 35,069.79          | 35,384.58               | 40,000.00          | 40,000          |
| 51.1151 · Police-Full Time                     | 17,649.02          | 0.00                    | 0.00               | 35,000          |
| 51.1153 · Police - Part time                   | 8,514.18           | 12,667.50               | 12,000.00          | 9,929           |
| Total 51.0000 · Personal Svs. Salaries & Wages | 61,232.99          | 48,052.08               | 52,000.00          | 84,929          |
| 51.2000 · Employee Benefits                    |                    |                         |                    |                 |
| 51.2100 · Group Employee Insurance             | 11,035.97          | 7,536.60                | 9,000.00           | 9,000           |
| 51.2200 · Social Security                      | 3,575.69           | 2,852.15                | 3,370.00           | 5,266           |
| 51.2300 · Medicare                             | 842.24             | 667.13                  | 800.00             | 1,231           |
| 51.2400 · Retirement contributions             | 1,800.00           | 1,300.00                | 1,500.00           | 2,100           |
| 51.2410 · Retirement POAB                      | 482.00             | 0.00                    | 0.00               | 240             |
| 51.2600 · Unemployment Insurance               | 70.11              | 476.30                  | 500.00             | 300             |
| 51.2700 · Workers' Compensation                | 6,081.79           | 5,918.20                | 5,920.00           | 6,000           |
| Total 51.2000 · Employee Benefits              | 23,887.80          | 18,750.38               | 21,090.00          | 24,137          |
| 52.0000 · Purchased/Contracted Services        |                    |                         |                    |                 |
| 52.1300 · Technical                            |                    |                         |                    |                 |
| 52.1310 · IT Services                          | 0.00               | 3,150.00                | 4,230.00           | 3,000           |
| 52.1300 · Technical - Other                    | 2,680.13           | 0.00                    | 0.00               | 0               |
| Total 52.1300 · Technical                      | 2,680.13           | 3,150.00                | 4,230.00           | 3,000           |
| 52.2200 · Repairs & Maintenance                |                    |                         |                    |                 |
| 52.2230 · Equipment                            | 75.00              | 675.83                  | 700.00             | 750             |
| 52.2250 · Vehicle                              | 2,301.46           | 481.30                  | 1,000.00           | 1,000           |
| Total 52.2200 · Repairs & Maintenance          | 2,376.46           | 1,157.13                | 1,700.00           | 1,750           |
| 52.3000 · Other Purchased Services             |                    |                         |                    |                 |
| 52.3100 · Insurance other than WC/Health       | 3,498.75           | 1,888.86                | 2,000.00           | 2,000           |
| 52.3200 · Communications                       |                    |                         |                    |                 |
| 52.3220 · Cell Phone (Verizon)                 | 1,304.51           | 1,010.94                | 1,250.00           | 1,500           |
| Total 52.3200 · Communications                 | 1,304.51           | 1,010.94                | 1,250.00           | 1,500           |
| 52.3400 · Printing and binding                 | 259.99             | 372.43                  | 400.00             | 400             |
| 52.3500 · Travel/Meals/Hotel                   | 0.00               | 595.00                  | 1,000.00           | 1,000           |
| 52.3600 · Dues/Fees                            | 3,090.08           | 459.00                  | 3,000.00           | 1,000           |
| 52.3700 · Education/Training                   | 1,000.00           | 145.43                  | 500.00             | 1,000           |
| 52.3900 · Other                                |                    |                         |                    |                 |
| 52.3910 · Software Subscriptions               | 37.50              | 154.98                  | 250.00             | 160             |
| Total 52.3900 · Other                          | 37.50              | 154.98                  | 250.00             | 160             |
| Total 52.3000 · Other Purchased Services       | 9,190.83           | 4,626.64                | 8,400.00           | 7,060           |
| Total 52.0000 · Purchased/Contracted Services  | 14,247.42          | 8,933.77                | 14,330.00          | 11,810          |
| 53.0000 · Supplies                             |                    |                         |                    |                 |
| 53.1100 · General Supplies                     |                    |                         |                    |                 |
| 53.1101 · Safety                               | 3,216.75           | 3,902.00                | 3,910.00           | 3,000           |
| 53.1155 · Uniforms                             | 1,679.65           | 909.70                  | 950.00             | 1,500           |
| 53.1100 · General Supplies - Other             | 1,215.24           | 2,109.97                | 2,200.00           | 2,000           |
| Total 53.1100 · General Supplies               | 6,111.64           | 6,921.67                | 7,060.00           | 6,500           |
| 53.1200 · Energy                               |                    |                         |                    |                 |
| 53.1270 · Gasoline/Diesel                      | 8,039.59           | 4,643.36                | 5,500.00           | 6,000           |
| Total 53.1200 · Energy                         | 8,039.59           | 4,643.36                | 5,500.00           | 6,000           |
| 53.1300 · Food                                 |                    |                         |                    |                 |
| 53.1800 · Community Benefits                   | 289.94             | 300.00                  | 300.00             | 300             |
| Total 53.1300 · Food                           | 289.94             | 300.00                  | 300.00             | 300             |
| 53.1400 · Books/Periodicals                    | 66.25              | 72.75                   | 100.00             | 100             |
| 53.1600 · Small Equipment                      | 5,715.20           | 2,884.33                | 3,000.00           | 3,000           |
| Total 53.0000 · Supplies                       | 20,222.62          | 14,822.11               | 15,960.00          | 15,900          |
| 54.0000 · Capital Outlay                       |                    |                         |                    |                 |
| 54.2100 · Machinery and Equipment              | 0.00               | 0.00                    | 0.00               | 0.00            |
| Total 54.0000 · Capital Outlay                 | 0.00               | 0.00                    | 0.00               | 0.00            |
| 58.000 · Miscellaneous Expense                 | 0.00               | 0.00                    | 1,626.00           | 11              |
| Total Expense                                  | 119,590.83         | 90,558.34               | 105,006.00         | 136,787         |
| Net Ordinary Income                            | -119,590.83        | -90,558.34              | -105,006.00        | -136,787        |
| Net Income                                     | <u>-119,590.83</u> | <u>-90,558.34</u>       | <u>-105,006.00</u> | <u>-136,787</u> |

|  | FYE19            | FYE20 - YTD             | FYE20      | FYE21      |
|--|------------------|-------------------------|------------|------------|
|  | Jul '18 - Jun 19 | Jul 1, '19 - May 19, 20 | Budget     | Budget     |
| Ordinary Income/Expense                        |                  |                         |            |            |
| Expense  |                  |                         |            |            |
| 51.0000 · Personal Svs. Salaries & Wages       |                  |                         |            |            |
| 51.1200 · Temporary Employees                  | 4,000.00         | 0.00                    | 0.00       | 0.00       |
| Total 51.0000 · Personal Svs. Salaries & Wages | 4,000.00         | 0.00                    | 0.00       | 0.00       |
| 51.2000 · Employee Benefits                    |                  |                         |            |            |
| 51.2200 · Social Security                      | 201.36           | 0.00                    | 0.00       | 0.00       |
| 51.2300 · Medicare                             | 47.11            | 0.00                    | 0.00       | 0.00       |
| 51.2600 · Unemployment Insurance               | 12.98            | 0.00                    | 0.00       | 0.00       |
| 51.2700 · Workers' Compensation                | 468.50           | 679.00                  | 700.00     | 700.00     |
| Total 51.2000 · Employee Benefits              | 729.95           | 679.00                  | 700.00     | 700.00     |
| 52.0000 · Purchased/Contracted Services        |                  |                         |            |            |
| 52.1300 · Technical                            |                  |                         |            |            |
| 52.1301 · Safety                               | 675.66           | 329.50                  | 1,042.00   | 500.00     |
| Total 52.1300 · Technical                      | 675.66           | 329.50                  | 1,042.00   | 500.00     |
| 52.2200 · Repairs & Maintenance                |                  |                         |            |            |
| 52.2230 · Equipment                            | 828.78           | 0.00                    | 1,000.00   | 1,000.00   |
| 52.2250 · Vehicle                              | 4,809.00         | 3,497.94                | 4,000.00   | 4,000.00   |
| Total 52.2200 · Repairs & Maintenance          | 5,637.78         | 3,497.94                | 5,000.00   | 5,000.00   |
| 52.3000 · Other Purchased Services             |                  |                         |            |            |
| 52.3100 · Insurance other than WC/Health       | 4,164.07         | 4,766.62                | 4,950.00   | 5,000.00   |
| 52.3500 · Travel/Meals/Hotel                   | 484.71           | 0.00                    | 4,000.00   | 4,000.00   |
| 52.3600 · Dues/Fees                            |                  |                         |            |            |
| 52.3610 · Fire/Other (Heavy Hwy User)          | 200.00           | 0.00                    | 206.00     | 200.00     |
| 52.3600 · Dues/Fees - Other                    | 2,086.00         | 0.00                    | 2,056.00   | 2,100.00   |
| Total 52.3600 · Dues/Fees                      | 2,286.00         | 0.00                    | 2,262.00   | 2,300.00   |
| 52.3700 · Education/Training                   | 0.00             | 0.00                    | 856.00     | 500.00     |
| 52.3900 · Other                                |                  |                         |            |            |
| 52.3910 · Software Subscriptions               | 52.50            | 120.00                  | 120.00     | 150.00     |
| Total 52.3900 · Other                          | 52.50            | 120.00                  | 120.00     | 150.00     |
| Total 52.3000 · Other Purchased Services       | 6,987.28         | 4,886.62                | 12,188.00  | 11,950.00  |
| Total 52.0000 · Purchased/Contracted Services  | 13,300.72        | 8,714.06                | 18,230.00  | 17,450.00  |
| 53.0000 · Supplies                             |                  |                         |            |            |
| 53.1100 · General Supplies                     |                  |                         |            |            |
| 53.1101 · Safety                               | 838.00           | 1,732.24                | 2,950.00   | 3,000.00   |
| 53.1100 · General Supplies - Other             | 62.17            | 258.73                  | 7,283.00   | 2,500.00   |
| Total 53.1100 · General Supplies               | 900.17           | 1,990.97                | 10,233.00  | 5,500.00   |
| 53.1300 · Food                                 | 156.75           | 0.00                    | 300.00     | 300.00     |
| 53.1600 · Small Equipment                      | 0.00             | 224.00                  | 1,000.00   | 1,000.00   |
| Total 53.0000 · Supplies                       | 1,056.92         | 2,214.97                | 11,533.00  | 6,800.00   |
| 54.0000 · Capital Outlay                       |                  |                         |            |            |
| 54.2100 · Machinery and Equipment              | 0.00             | 0.00                    | 0.00       | 0.00       |
| Total 54.0000 · Capital Outlay                 | 0.00             | 0.00                    | 0.00       | 0.00       |
| Total Expense                                  | 19,087.59        | 11,608.03               | 30,463.00  | 24,950.00  |
| Net Ordinary Income                            | -19,087.59       | -11,608.03              | -30,463.00 | -24,950.00 |
| Net Income                                     | -19,087.59       | -11,608.03              | -30,463.00 | -24,950.00 |



|   | FYE19            | FYE20 - YTD             | FYE20      | FYE21      |
|---|------------------|-------------------------|------------|------------|
|   | Jul '18 - Jun 19 | Jul 1, '19 - May 19, 20 | Budget     | Budget     |
| Ordinary Income/Expense                           |                  |                         |            |            |
| Expense   |                  |                         |            |            |
| 51.0000 · Personal Svs. Salaries & Wages          |                  |                         |            |            |
| 51.1100 · Regular Employees                       | 656.00           | 0.00                    | 0.00       | 0.00       |
| Total 51.0000 · Personal Svs. Salaries & Wages    | 656.00           | 0.00                    | 0.00       | 0.00       |
| 51.2000 · Employee Benefits                       |                  |                         |            |            |
| 51.2200 · Social Security                         | 34.55            | 0.00                    | 0.00       | 0.00       |
| 51.2300 · Medicare                                | 2.32             | 0.00                    | 0.00       | 0.00       |
| 51.2600 · Unemployment Insurance                  | 0.45             | 0.00                    | 0.00       | 0.00       |
| Total 51.2000 · Employee Benefits                 | 37.32            | 0.00                    | 0.00       | 0.00       |
| 52.0000 · Purchased/Contracted Services           |                  |                         |            |            |
| 52.2000 · Purchased-property services             |                  |                         |            |            |
| 52.2140 · Lawn Care (Mowing/Cleaning ROW)         |                  |                         |            |            |
| 52.2150 · Tree Trimming                           | 5,750.00         | 0.00                    | 5,000.00   | 0.00       |
| 52.2140 · Lawn Care (Mowing/Cleaning ROW) - Other | 0.00             | 9,360.00                | 14,400.00  | 9,600.00   |
| Total 52.2140 · Lawn Care (Mowing/Cleaning ROW)   | 5,750.00         | 9,360.00                | 19,400.00  | 9,600.00   |
| Total 52.2000 · Purchased-property services       | 5,750.00         | 9,360.00                | 19,400.00  | 9,600.00   |
| 52.2200 · Repairs & Maintenance                   |                  |                         |            |            |
| 52.2230 · Equipment                               | 161.00           | 0.00                    | 613.00     | 100.00     |
| 52.2240 · Roads/Streets                           | 409.56           | 0.00                    | 2,500.00   | 1,000.00   |
| Total 52.2200 · Repairs & Maintenance             | 570.56           | 0.00                    | 3,113.00   | 1,100.00   |
| 52.3000 · Other Purchased Services                |                  |                         |            |            |
| 52.3100 · Insurance other than WC/Health          | 519.00           | 531.00                  | 531.00     | 550.00     |
| Total 52.3000 · Other Purchased Services          | 519.00           | 531.00                  | 531.00     | 550.00     |
| Total 52.0000 · Purchased/Contracted Services     | 6,839.56         | 9,891.00                | 23,044.00  | 11,250.00  |
| 53.0000 · Supplies                                |                  |                         |            |            |
| 53.1100 · General Supplies                        | 541.86           | 361.44                  | 489.00     | 550.00     |
| 53.1200 · Energy                                  |                  |                         |            |            |
| 53.1230 · Electricity                             | 3,844.38         | 2,933.13                | 4,000.00   | 4,000.00   |
| 53.1270 · Gasoline/Diesel                         | 303.10           | 65.46                   | 0.00       | 100.00     |
| Total 53.1200 · Energy                            | 4,147.48         | 2,998.59                | 4,000.00   | 4,100.00   |
| Total 53.0000 · Supplies                          | 4,689.34         | 3,360.03                | 4,489.00   | 4,650.00   |
| 54.0000 · Capital Outlay                          |                  |                         |            |            |
| 54.1400 · Infrastructure/Roads                    | 13,619.00        | 0.00                    | 13,619.00  | 14,900.00  |
| Total 54.0000 · Capital Outlay                    | 13,619.00        | 0.00                    | 13,619.00  | 14,900.00  |
| Total Expense                                     | 25,841.22        | 13,251.03               | 41,152.00  | 30,800.00  |
| Net Ordinary Income                               | -25,841.22       | -13,251.03              | -41,152.00 | -30,800.00 |
| Net Income  | -25,841.22       | -13,251.03              | -41,152.00 | -30,800.00 |

|  | FYE19            | FYE20 - YTD             | FYE20      | FYE21      |
|--|------------------|-------------------------|------------|------------|
|  | Jul '18 - Jun 19 | Jul 1, '19 - May 19, 20 | Budget     | Budget     |
| Ordinary Income/Expense                        |                  |                         |            |            |
| Income   |                  |                         |            |            |
| 34.0000 · Charges for Service                  |                  |                         |            |            |
| 34.4000 · Utilities                            |                  |                         |            |            |
| 34.4110 · Refuse Collection Charges            | 991.50           | 0.00                    | 0.00       | 0.00       |
| 34.4200 · Connect/Reconnect Fees               | 0.00             | 1,500.00                | 1,500.00   | 1,500.00   |
| 44.4210 · Water Charges                        | 27,471.23        | 47,263.97               | 63,000.00  | 55,000.00  |
| Total 34.4000 · Utilities                      | 28,462.73        | 48,763.97               | 64,500.00  | 56,500.00  |
| 34.9000 · Other charges for services           |                  |                         |            |            |
| 34.9300 · Bad Check Fees                       | 30.00            | 70.00                   | 0.00       | 0.00       |
| 34.9900 · Late Fees                            | 196.92           | 158.45                  | 230.00     | 230.00     |
| Total 34.9000 · Other charges for services     | 226.92           | 228.45                  | 230.00     | 230.00     |
| Total 34.0000 · Charges for Service            | 28,689.65        | 48,992.42               | 64,730.00  | 56,730.00  |
| 36.0000 · Investment Income                    |                  |                         |            |            |
| 36.1000 · Interest Revenues                    | 53.82            | 126.88                  | 50.00      | 50.00      |
| Total 36.0000 · Investment Income              | 53.82            | 126.88                  | 50.00      | 50.00      |
| 37.1000 · Administration Cont/Don              | 200.00           | 0.00                    | 0.00       | 0.00       |
| 38.0000 · Miscellaneous                        | 0.00             | 28,844.89               | 0.00       | 0.00       |
| 39.0000 · Other Financing Sources              |                  |                         |            |            |
| 39.1000 · Interfund transfer in - GF           | 16,372.00        | 0.00                    | 0.00       | 7,000.00   |
| 39.1001 · Interfund Transfer In - SPLOST       | 0.00             | 0.00                    | 93,659.00  | 50,000.00  |
| Total 39.0000 · Other Financing Sources        | 16,372.00        | 0.00                    | 93,659.00  | 57,000.00  |
| Total Income                                   | 45,315.47        | 77,964.19               | 158,439.00 | 113,780.00 |
| Gross Profit                                   | 45,315.47        | 77,964.19               | 158,439.00 | 113,780.00 |
| Expense  |                  |                         |            |            |
| 51.0000 · Personal Svs. Salaries & Wages       |                  |                         |            |            |
| 44.1000 · Salary - 40%                         | 12,970.06        | 0.00                    | 0.00       |            |
| 44.1005 · Salary - 20%                         | 3,545.62         | 0.00                    | 0.00       |            |
| 51.1100 · Regular Employees                    | 0.00             | 10,663.42               | 12,000.00  | 7,000.00   |
| Total 51.0000 · Personal Svs. Salaries & Wages | 16,515.68        | 10,663.42               | 12,000.00  | 7,000.00   |
| 51.2000 · Employee Benefits                    |                  |                         |            |            |
| 51.2100 · Group Employee Insurance             | 2,083.20         | 1,559.40                | 1,630.00   | 1,630.00   |
| 51.2200 · Social Security                      | 1,049.65         | 629.10                  | 745.00     | 745.00     |
| 51.2300 · Medicare                             | 244.20           | 147.22                  | 175.00     | 175.00     |
| 51.2600 · Unemployment Insurance               | 13.73            | 9.35                    | 10.00      | 10.00      |
| Total 51.2000 · Employee Benefits              | 3,390.78         | 2,345.07                | 2,560.00   | 2,560.00   |
| 52.0000 · Purchased/Contracted Services        |                  |                         |            |            |
| 52.1000 · Professional Services                |                  |                         |            |            |
| 52.1100 · Official/administrative              | 0.00             | 1,220.94                | 1,250.00   | 1,250.00   |
| 52.1200 · Professional                         |                  |                         |            |            |
| 52.1210 · Auditor                              | 0.00             | 1,000.00                | 1,000.00   | 1,500.00   |
| 52.1230 · Legal                                | 0.00             | 322.88                  | 370.00     | 500.00     |
| 52.1240 · Engineers/Architechs                 | 0.00             | 0.00                    | 300.00     | 300.00     |
| 52.1325 · Water Operator                       | 1,420.00         | 13,550.00               | 15,000.00  | 13,200.00  |
| 52.1345 · Consultants/Planners                 | 2,507.20         | 377.60                  | 400.00     | 300.00     |
| Total 52.1200 · Professional                   | 3,927.20         | 15,250.48               | 17,070.00  | 16,750.00  |
| Total 52.1000 · Professional Services          | 3,927.20         | 16,471.42               | 18,320.00  | 16,750.00  |
| 52.1300 · Technical                            |                  |                         |            |            |
| 52.1310 · IT Services                          | 0.00             | 90.00                   | 110.00     | 0.00       |
| 52.1320 · Water Testing                        | 1,262.00         | 975.00                  | 975.00     | 975.00     |
| 52.1300 · Technical - Other                    | 880.13           | 87.00                   | 100.00     | 100.00     |
| Total 52.1300 · Technical                      | 2,142.13         | 1,152.00                | 1,185.00   | 1,075.00   |
| 52.2000 · Purchased-property services          |                  |                         |            |            |
| 52.2110 · Garbage Disposal                     | 2,460.00         | 0.00                    | 0.00       | 0.00       |
| Total 52.2000 · Purchased-property services    | 2,460.00         | 0.00                    | 0.00       | 0.00       |
| 52.2200 · Repairs & Maintenance                |                  |                         |            |            |
| 44.2200 · Water System Repairs                 | 12,366.52        | 19,134.80               | 13,000.00  | 16,395.00  |
| 52.2220 · Building                             | 0.00             | 2,656.00                | 245.00     | 200.00     |
| 52.2230 · Equipment                            | 443.50           | 0.00                    | 0.00       | 0.00       |
| Total 52.2200 · Repairs & Maintenance          | 12,810.02        | 21,790.80               | 13,245.00  | 16,595.00  |
| 52.3000 · Other Purchased Services             |                  |                         |            |            |
| 52.3100 · Insurance other than WC/Health       | 0.00             | 1,351.00                | 1,350.00   | 1,350.00   |
| 52.3200 · Communications                       |                  |                         |            |            |
| 52.3270 · Postage                              | 1,000.84         | 297.65                  | 400.00     | 300.00     |
| Total 52.3200 · Communications                 | 1,000.84         | 297.65                  | 400.00     | 300.00     |
| 52.3600 · Dues/Fees                            | 375.00           | 285.00                  | 300.00     | 300.00     |
| 52.3900 · Other                                |                  |                         |            |            |
| 52.3910 · Software Subscriptions               | 112.50           | 395.41                  | 400.00     | 0.00       |
| Total 52.3900 · Other                          | 112.50           | 395.41                  | 400.00     | 0.00       |
| Total 52.3000 · Other Purchased Services       | 1,488.34         | 2,329.06                | 2,450.00   | 1,950.00   |
| Total 52.0000 · Purchased/Contracted Services  | 22,827.69        | 41,743.28               | 35,200.00  | 36,370.00  |
| 53.0000 · Supplies                             |                  |                         |            |            |
| 53.1100 · General Supplies                     |                  |                         |            |            |
| 53.1110 · Water System Chemicals               | 2,601.89         | 2,420.58                | 3,000.00   | 3,000.00   |
| 53.1100 · General Supplies - Other             | 480.66           | 1,862.90                | 1,800.00   | 1,800.00   |
| Total 53.1100 · General Supplies               | 3,082.55         | 4,283.48                | 4,800.00   | 4,800.00   |
| 53.1200 · Energy                               |                  |                         |            |            |
| 53.1230 · Electricity                          | 6,024.91         | 9,987.07                | 7,500.00   | 11,000.00  |
| 53.1270 · Gasoline/Diesel                      | 0.00             | 0.00                    | 0.00       | 0.00       |
| Total 53.1200 · Energy                         | 6,024.91         | 9,987.07                | 7,500.00   | 11,000.00  |
| 53.1500 · Supplies purchased for resale        |                  |                         |            |            |
| 53.1510 · Water                                | 5,142.95         | 926.40                  | 1,000.00   | 1,000.00   |
| Total 53.1500 · Supplies purchased for resale  | 5,142.95         | 926.40                  | 1,000.00   | 1,000.00   |
| 53.1600 · Small Equipment                      | 112.69           | 1,667.64                | 1,670.00   | 1,000.00   |
| 53.0000 · Supplies - Other                     | 0.00             | 0.00                    | 0.00       | 0.00       |
| Total 53.0000 · Supplies                       | 14,363.10        | 16,864.59               | 14,970.00  | 17,800.00  |
| 54.0000 · Capital Outlay                       |                  |                         |            |            |
| 54.1400 · Infrastructure/Roads                 |                  |                         |            |            |
| 54.0007 · Water System Improvements            | 13,150.13        | 58,486.14               | 93,659.00  | 50,000.00  |
| Total 54.1400 · Infrastructure/Roads           | 13,150.13        | 58,486.14               | 93,659.00  | 50,000.00  |
| 54.0000 · Capital Outlay - Other               | 0.00             | 0.00                    | 0.00       | 0.00       |
| Total 54.0000 · Capital Outlay                 | 13,150.13        | 58,486.14               | 93,659.00  | 50,000.00  |
| 69810 · Bank Service Charges                   | 0.00             | 20.00                   | 50.00      | 50.00      |
| Total Expense                                  | 70,247.38        | 130,122.50              | 158,439.00 | 113,780.00 |
| Net Ordinary Income                            | -24,931.91       | -52,158.31              | 0.00       | 0.00       |
| Net Income                                     | -24,931.91       | -52,158.31              | 0.00       | 0.00       |