EXPENDITURE BUDGET

G/L Account	G/L Description	2016 Act+Enc	2017 Act+Enc	2018 Budget
FUND 001 GENERAL FUND				
	DEPT 510 ADMINISTRATION			
001-510-41100	Salaries - Elected Officials	82,602	79,109	81,480
001-510-41120	Salaries - Admin	5,861	94,404	106,220
001-510-41200	Salary - Staff	44,718	31,066	85,910
001-510-41220	Salary - Maintenance	27,683	29,260	33,830
001-510-41230	Salary - Clerk	31,837	42,500	43,780
001-510-41250	Salary - Part Time	384	21,437	23,370
001-510-41400	Overtime	359	158	210
001-510-42100	City Share FICA & Medcr	14,324	21,655	28,670
001-510-42200	Retirement Contribution	11,296	20,485	54,410
001-510-42300	City Share Health Ins	48,733	59,932	79,540
001-510-42400	Worker s Compensation	-	-	4,510
001-510-42500	Unemployment Compensation	-	-	-
001-510-42600	Uniform Expenses	6,605	1,358	2,000
001-510-42610	Employee Screening expense	142	111	300
001-510-43010	Bank Charges	166	137	200
001-510-43015	Taxes & Permits	(35)	-	-
001-510-43100	Legal Services	31,853	66,798	60,000
001-510-43130	Outside Labor & Services	73,513	28,301	79,000
001-510-43140	Engineering Services	5,780	11,149	20,000
001-510-43160	Plan Review Fees	-	-	23,000

001-510-43200	Auditing Services	28,945	34,995	40,000
001-510-43300	Election Expense	-	2,715	2,800
001-510-44000	Travel Expense-Employees	9,162	15,527	10,000
001-510-44010	Travel Expense-Mayor & Council	-	-	20,000
001-510-44100	Telephone Expense	9,169	13,606	15,200
001-510-44200	Postage	-	12	3,000
001-510-44300	Utilities	39,813	14,289	30,000
001-510-44350	Garbage	-	572	1,000
001-510-44400	Equipment Lease	-	2,318	7,500
001-510-44500	Liability Insurance	26,100	12,499	6,080
001-510-44510	Vehicle Insurance	-	-	240
001-510-44560	Property Insurance	-	-	9,170
001-510-44600	Bldg Maint & Furniture	14,060	17,935	20,000
001-510-44605	Old City Hall	-	-	5,000
001-510-44610	Vehicle & Equip Maint	9,297	7,860	7,500
001-510-44625	Community Center Operations	-	-	3,000
001-510-44630	Heritage Museum Center	-	-	3,000
001-510-44640	Blount House Operations	-	-	3,000
001-510-44690	Grounds Maintenance	-	2,280	3,000
001-510-44920	Miscellaneous Exp	-	-	5,000
001-510-44930	Festival/Event Expense	-	919	20,000
001-510-44940	Marketing			
001-510-44960	Legal Advertising	-	-	15,000

001-510-45100	Office Supplies	15,482	13,929	36,000
001-510-45210	Gas & Oil	1,384	1,868	3,500
001-510-45410	Membership Fees	-	-	10,000
001-510-45500	Training	-	-	10,000
001-510-46400	Equipment Minor<$10,000	73,268	71,094	-
001-510-46410	Equipment Major>$10,000	-	-	65,500
001-510-46450	Cap. Imprv. Prjct.-Bdgt Add On	-	128,247	-
001-510-47165	Debt Service - Principal	14,118	14,700	15,310
001-510-47250	Interest Expense	37,349	36,767	36,200
001-510-48000	Donations	-	800	1,000
	TOTAL DEPT 510 ADMINISTRATION	**663,968**	**900,792**	**1,133,430**
	DEPT 541 STREETS			
001-541-43130	Outside Labor & Services	45,187	16,627	73,130
001-541-44300	Utilities	27,124	28,773	37,000
001-541-44500	Liability Insurance	-	-	3,040
001-541-44510	Vehicle Insurance	-	-	320
001-541-44610	Vehicle & Equip Maint	-	-	5,000
001-541-44690	Ground Maintenance			
001-541-44940	Grant Match for beautification	-	-	45,000
001-541-45200	Operating Supplies & Mat	579	4,408	6,400
001-541-45210	Gas & Oil	-	-	2,800
001-541-45300	Road Material & Supplies			
001-541-46300	Infasturcture Improvements	-	-	-

001-541-46400	Equipment Minor<$10,000	-	14,553	-
001-541-46425	Capital Outlay/Hwy20 Sidewalks	-	38,250	-
	TOTAL DEPT 541 STREETS	**72,890**	**102,611**	**172,690**
	DEPT 554 CMNTY DVLPMNT GRANT			
001-554-44900	Administration Expense	18,245	32,115	45,000
001-554-44910	Temporary Relocation - CDBG	-	3,505	45,000
001-554-44950	Housing Rehabilitation	-	276,840	221,000
	TOTAL DEPT 554 CDBG	**18,245**	**312,460**	**311,000**
	DEPT 571 LIBRARY			
001-571-43000	Operating Expense	185	791	1,000
001-571-44300	Utilities	330	27	600
001-571-44600	Bldg Maint & Furniture	-	427	2,000
	TOTAL DEPT 571 LIBRARY	**515**	**1,245**	**3,600**
	DEPT 572 PARKS & RECREATION			
001-572-41200	Salary - Staff	39,337	62,159	90,050
001-572-41250	Salary - Part Time	31,532	23,772	30,000
001-572-42100	City Share FICA & Medcr	5,328	6,285	9,180
001-572-42200	Retirement Contribution	2,967	4,434	16,660
001-572-42300	City Share Health Ins	831	7,921	26,700
001-572-42400	Worker s Compensation	-	-	4,560
001-572-42500	Unemployment Compensation	-	-	-
001-572-42600	Uniform Expenses	-	-	500

001-572-42610	Employee Screening expense	-	465	500
001-572-43105	Professional Services	-	35,310	10,000
001-572-43130	Outside Labor & Services	29,242	14,091	42,650
001-572-44000	Travel Expense-Employees	-	1,382	2,500
001-572-44100	Telephone Expense	-	-	5,000
001-572-44300	Utilities	12,302	42,643	37,800
001-572-44350	Garbage	-	-	3,850
001-572-44500	Liability Insurance	6,205	4,745	3,040
001-572-44510	Vehicle Insurance	-	-	200
001-572-44560	Property Insurance	-	467	7,210
001-572-44600	Bldg Maint & Furniture	2,436	6,698	7,000
001-572-44610	Vehicle & Equip Maint	-	177	1,000
001-572-44630	R&M Lagrange Park			
001-572-44640	R&M - Laird Park			
001-572-44650	R&M - Marse Landing			
001-572-44660	R&M - Sports Complex	-	-	10,000
001-572-44670	R&M - Casey Park	-	-	5,000
001-572-44680	R&M - Community Pool	-	172	30,000
001-572-44690	Grounds Maintenance	-	-	16,000
001-572-44920	Miscellaneous Exp	-	-	500
001-572-44940	Grant Match	-	-	36,000
001-572-45100	Office Supplies	-	-	800
001-572-45200	Operating Supplies & Mat	-	559	11,200
001-572-45210	Gas & Oil	-	-	4,000

001-572-45250	Grounds Maintenance	22,371	42,949	-
001-572-45410	Membership Fees	-	-	2,500
001-572-45500	Training	-	-	2,500
001-572-46200	Building Improvements	-	218	-
001-572-46300	Infasturcture Improvements	-	-	205,000
001-572-46340	Laird Park Expenses	-	4,500	20,000
001-572-46350	Marse Landing Improvements	-	-	16,500
001-572-46360	Trails Grant			
001-572-46400	Equipment Minor<$10,000	840	24,100	23,500
001-572-46410	Equipment Major>$10,000	-	-	55,000
	TOTAL DEPT 572 PARKS & REC	**153,391**	**283,047**	**736,900**
TOTAL GENERAL FUND EXPENDITURES		**909,009**	**1,600,155**	**2,357,620**
	TRANSFERS & ENDING RESERVES			
001-581-49000	Transfer Discretionary Tax	814,792	925,242	1,083,080
001-581-49110	Transfer to Water	268,231	260,300	204,210
001-581-49120	Transfer to Sewer	713,519	-	199,210
001-581-49284	Ending Reserves	-	-	2,713,750
	TOTAL TRANSFERS & ENDING RESER	**1,796,542**	**1,185,542**	**4,200,250**
GRAND TOTAL FUND 001 GENERAL FUND		**2,705,551**	**2,785,697**	**6,557,870**
FUND 410 WATER FUND				
410-533-41200	Salary - Staff	13,087	735	-

410-533-41210	Salary - Operator	-	40,385	51,500
410-533-41220	Salary - Maintenance	162,852	207,874	266,660
410-533-41230	Salary - Clerk	40,644	74,038	89,000
410-533-41240	Salary - Supervisor	60,144	11,569	-
410-533-41250	Salary - Part Time	31,662	1,188	-
410-533-41400	Overtime	17,529	6,186	6,500
410-533-42100	City Share FICA & Medcr	23,625	24,186	31,640
410-533-42200	Retirement Contribution	20,364	24,474	44,700
410-533-42300	City Share Health Ins	95,978	139,075	113,920
410-533-42400	Worker s Compensation	-	-	12,230
410-533-42500	Unemployment Compensation	-	-	-
410-533-42600	Uniform Expenses	313	3,103	4,200
410-533-42610	Employee Screening expense	-	39	450
410-533-43010	Bank Charges	100	973	1,000
410-533-43011	Deposit Overage/Shortage	-	-	100
410-533-43015	Taxes & Permits	4,100	4,000	4,000
410-533-43130	Outside Labor & Services	17,429	6,226	25,000
410-533-43135	Outside Lab Services	6,930	7,779	8,000
410-533-43140	Engineering Services	1,493	31,556	30,000
410-533-44000	Travel Expense-Employees	-	-	2,500
410-533-44100	Telephone Expense	13,125	15,386	15,000
410-533-44200	Postage	27,737	29,599	31,600
410-533-44300	Utilities	89,079	91,438	88,000

410-533-44350	Garbage	1,332	1,138	2,000
410-533-44400	Equipment Lease	-	-	5,000
410-533-44500	Liability Insurance	55,895	41,521	3,040
410-533-44510	Vehicle Insurance	-	-	2,000
410-533-44560	Property Insurance	-	-	9,170
410-533-44600	Bldg Maint & Furniture	1,104	1,472	3,000
410-533-44610	Vehicle & Equip Maint	33,334	17,054	57,500
410-533-44620	System Maint & Repairs	69,242	237,607	114,630
410-533-44920	Miscellaneous Exp	-	-	1,000
410-533-45100	Office Supplies	4,728	4,316	7,000
410-533-45200	Operating Supplies & Mat	83,275	582,295	254,530
410-533-45210	Gas & Oil	25,430	21,819	25,000
410-533-45410	Membership Fees	-	-	1,000
410-533-45500	Training	-	-	2,500
410-533-45900	Depreciation	-	-	-
410-533-46300	Infasturcture Improvements	-	-	-
410-533-46310	System Expansions	-	-	-
410-533-46400	Equipment Minor<$10,000	-	-	-
410-533-46410	Equipment Major>$10,000	-	-	65,000
410-533-47010	Loss on Sale of Assets	-	-	-
410-533-47020	Bad Debt Expense	-	-	2,000
410-533-47095	Interest Expense	78,646	-	-
410-533-47100	Bond Pymt - Principal	-	-	54,000
410-533-47150	Note Payable	-	-	68,810

410-533-47190	Depreciation Expense	250,391	246,025	-
410-533-47250	Interest Expense	95,562	90,276	91,100
410-533-47270	Note Payable - Interest	-	40,635	39,250
TOTAL WATER EXPENDITURES		**1,325,130**	**2,003,967**	**1,633,530**
	TRANSFERS & ENDING RESERVES			
410-581-49135	Transfer to North Bay	71,013	-	-
410-581-49284	Ending Reserves	-	-	437,200
GRAND TOTAL FUND 410 WATER FUND		**1,396,143**	**2,003,967**	**2,070,730**
FUND 412 NORTH BAY FUND				
412-534-43010	Bank Charges	96	159	-
412-534-43015	Taxes & Permits	2,000	-	2,000
412-534-43130	Outside Labor & Services	60	716	-
412-534-43135	Outside Lab Services	810	1,780	2,000
412-534-43140	Engineering Services	-	-	-
412-534-43170	Service Provided by Water	-	-	18,060
412-534-44100	Telephone Expense	365	304	500
412-534-44200	Postage	3,723	4,073	4,300
412-534-44300	Utilities	10,080	9,583	11,000
412-534-44500	Liability Insurance	15,864	11,863	3,040
412-534-44510	Vehicle Insurance	-	-	240
412-534-44560	Property Insurance	-	-	3,930

412-534-44600	Bldg Maint & Furniture	-	531	1,500
412-534-44610	Vehicle & Equip Maint	572	1,105	1,500
412-534-44620	System Maint & Repairs	6,033	(1,890)	5,000
412-534-45100	Office Supplies	-	26	500
412-534-45200	Operating Supplies & Mat	134	388	2,500
412-534-45210	Gas & Oil	693	1,390	3,000
412-534-45900	Depreciation	134,750	132,400	-
412-534-46300	Infasturcture Improvements	-	-	-
412-534-46310	System Expansions	-	-	-
412-534-46400	Equipment Minor<$10,000	-	-	-
412-534-47020	Bad Debt Expense	-	-	1,000
412-534-47100	Bond Pymt - Principal	-	-	79,000
412-534-47250	Interest Expense	107,335	104,055	102,130
TOTAL NORTH BAY EXPENDITURES		**282,515**	**266,483**	**241,200**
	TRANSFERS & ENDING RESERVES			
412-581-49284	Ending Reserves	-	-	143,100
GRAND TOTAL FUND 412 NORTH BAY FUND		**282,515**	**266,483**	**384,300**

FUND 420 SEWER FUND

420-535-41210	Salary - Operator	82,631	95,547	99,340
420-535-41220	Salary - Maintenance	127,906	148,050	224,830
420-535-41230	Salary - Clerk	2,513	5,973	7,310
420-535-41240	Salary - Supervisor	2,908	-	-

420-535-41400	Overtime	13,262	12,882	11,800
420-535-42100	City Share FICA & Medcr	16,826	18,906	26,260
420-535-42200	Retirement Contribution	15,795	18,532	35,890
420-535-42300	City Share Health Ins	68,205	71,837	90,780
420-535-42400	Worker s Compensation	-	-	9,820
420-535-42600	Uniform Expenses	299	2,353	3,700
420-535-42610	Employee Screening expense	126	415	580
420-535-43010	Bank Charges	4	66	100
420-535-43015	Taxes & Permits	533	779	1,000
420-535-43130	Outside Labor & Services	27,282	30,572	25,700
420-535-43135	Outside Lab Services	11,655	18,540	32,500
420-535-43140	Engineering Services	900	78,786	30,000
420-535-44000	Travel Expense-Employees	-	-	2,500
420-535-44100	Telephone Expense	8,528	12,054	12,000
420-535-44300	Utilities	81,494	85,377	88,000
420-535-44350	Garbage	771	763	1,000
420-535-44400	Equipment Lease	910	654	1,200
420-535-44500	Liability Insurance	44,973	29,658	3,040
420-535-44510	Vehicle Insurance	-	-	1,000
420-535-44560	Property Insurance	-	-	36,020
420-535-44600	Bldg Maint & Furniture	379	12,618	10,000
420-535-44610	Vehicle & Equip Maint	16,153	32,991	30,000
420-535-44620	System Maint & Repairs	51,900	149,157	102,930
420-535-44920	Miscellaneous Exp	-	25	4,800

420-535-45100	Office Supplies	2,394	10,803	5,000
420-535-45200	Operating Supplies & Mat	93,486	157,282	144,640
420-535-45210	Gas & Oil	16,143	23,108	22,000
420-535-45220	Lab Supplies	-	3,672	5,000
420-535-45410	Membership Fees	-	-	1,000
420-535-45500	Training	-	-	2,500
420-535-45900	Depreciation	389,779	408,880	-
420-535-46300	Infasturcture Improvements	-	-	-
420-535-46310	System Expansions	-	-	-
420-535-46400	Equipment Minor<$10,000	-	-	-
420-535-46410	Equipment Major>$10,000	-	-	67,500
420-535-47020	Bad Debt Expense	-	-	2,000
420-535-47100	Bond Pymt - Principal	-	-	6,000
420-535-47150	Note Payable	-	-	120,540
420-535-47250	Interest Expense	10,080	11,324	9,540
420-535-47270	Note Payable - Interest	-	24,905	24,060
TOTAL SEWER EXPENDITURES		**1,087,835**	**1,466,509**	**1,301,880**
	TRANSFERS & ENDING RESERVES			
420-581-49284	Ending Reserves	-	-	-
GRAND TOTAL FUND 420 SEWER FUND		**1,087,835**	**1,466,509**	**1,301,880**
TOTAL EXPENDITURES w/o RESERVSES & TRANSFERS		**4,419,281**	**6,262,355**	**6,617,310**
	TOTAL ENDING RESERVES	-	-	3,294,050

TOTAL INTER-FUND TRANSFERS	1,052,763	260,300	403,420
GRAND TOTAL EXPENDITURES	**5,472,044**	**6,522,655**	**10,314,780**
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2018 Act+Enc	Proposed 2019 Budget
68,942	81,480
107,659	196,300
39,303	118,900
28,638	34,840
40,272	50,400
26,026	24,080
121	200
24,555	38,720
43,325	80,400
50,017	76,620
3,942	9,060
-	0
712	1,500
324	300
37	150
-	0
49,326	67,000
78,142	73,000
4,667	20,000
27,980	36,900

38,588	149,790
3,123	-
6,747	15,000
1,383	20,000
15,788	25,000
2,461	3,200
13,284	20,000
1,028	1,500
5,485	6,000
6,080	7,140
239	380
9,168	9,860
12,610	20,000
74	5,000
2,189	7,500
1,308	3,000
1,449	3,000
318	3,000
4,594	3,000
3,853	5,000
10,816	20,000
-	10,000
4,845	10,000

30,467	36,000
2,852	4,000
9,001	10,200
725	5,000
11,929	8,000
85,445	15,700
-	0
-	15,940
-	35,530
1,531	2,000
881,368	**1,389,590**

33,968	126,130
23,745	36,000
3,040	3,560
319	510
259	2,000
-	5,000
-	50,000
4,144	2,000
1,310	4,000
	185,440
26,649	0

-	0
-	0
93,434	**414,640**
10,559	27,000
400	400
121,478	78,000
132,437	**105,400**
174	1,000
339	600
1,227	2,000
1,740	**3,600**
58,321	91,390
18,311	30,000
6,113	9,280
6,401	14,080
4,672	23,070
4,377	4,960
3,300	-
826	1,000

721	700
3,000	10,000
27,257	49,600
-	1,000
5,710	6,900
29,444	35,000
4,220	4,600
3,040	3,560
200	320
7,204	7,750
2,782	5,000
3,124	4,000
-	5,000
-	5,000
-	5,000
7,632	21,000
330	5,000
30,485	10,000
17,760	16,000
2,266	1,000
-	25,000
1,190	500
15,495	18,000
1,866	2,800

-	0
-	1,000
-	2,500
-	75,000
62,033	93,500
-	0
-	16,500
-	157,000
-	17,500
23,734	55,000
351,814	**834,510**
1,460,793	**2,747,740**
763,786	1,384,670
204,210	455,710
199,210	197,620
-	3,882,620
1,167,206	**5,920,620**
2,627,999	**8,668,360**
-	0

46,263	53,050
170,191	252,350
88,935	150,300
-	0
-	0
6,023	7,400
25,394	35,420
31,370	46,640
80,731	104,590
11,517	14,160
1,542	0
2,544	3,200
111	450
727	1,000
21	100
4,050	4,200
19,690	25,000
4,137	8,000
18,200	31,000
-	2,500
14,561	17,500
36,200	33,000
76,989	88,000

1,285	2,000
1,397	4,000
3,040	3,560
1,996	3,170
9,168	9,860
1,487	3,000
16,156	50,000
19,195	110,000
99	500
5,231	6,000
242,813	354,500
16,580	25,000
560	1,000
280	2,000
-	_____
98,625	749,900
-	0
2,135	3,000
65,327	79,800
-	0
(294)	2,000
-	0
-	56,000
-	69,650

-	_____
-	88,640
35,966	37,900
1,160,242	**2,539,340**
-	0
-	201,200
1,160,242	**2,740,540**
-	0
2,000	2,000
125	500
1,796	2,500
-	0
18,060	24,380
914	1,400
6,361	6,500
8,462	12,000
3,040	3,560
240	380
3,929	4,230

-	1,000
959	2,000
10,872	20,000
278	500
394	2,500
2,682	3,600
-	_____
-	0
-	0
-	0
-	1,000
-	81,000
-	99,350
60,112	**268,400**
-	406,000
60,112	**674,400**
87,875	102,320
160,817	229,520
6,210	16,360
-	0

12,088	14,400
21,799	27,730
28,244	38,330
65,861	79,980
9,256	11,030
2,115	3,200
179	420
2	100
9	1,000
33,519	42,000
17,260	32,500
17,473	31,000
220	2,000
9,585	12,000
79,221	98,000
847	1,000
878	1,200
3,040	3,560
998	1,590
36,018	38,750
3,011	7,500
20,439	30,000
238,899	250,000
8,179	10,000

3,613	5,000
191,464	200,000
18,028	25,000
-	5,000
-	-
864	1,500
-	_____
-	202,550
-	0
834	3,000
45,937	40,000
-	2,000
-	6,000
-	124,860
-	9,270
22,044	25,850
1,146,826	**1,735,520**
-	447,750
1,146,826	**2,183,270**
4,591,759	**8,675,670**
-	4,937,570

403,420	653,330
4,995,179	**14,266,570**
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