

DRAFT

City of Cornelia Budget for 2024





City of Cornelia
Office of the City Manager
PO Box 785
Cornelia, GA. 30531
Tel. 706-778-8585 Fax 706-778-2234
Email: danderson@corneliageorgia.org

October 17, 2023

Honorable Mayor and Commissioners

Re: Proposed Budget for 2024

I am happy to be able to present to you this draft budget and program of services that will be provided to the citizens of Cornelia in 2024. Once again, we have strived to keep the cost of providing city services as low as possible despite rising costs. This proposed Budget allows us to continue to provide our citizens with the highest level of services while staying within our means.

The 2024 proposed General Fund Budget is down from \$6,024,906, in 2023 to \$5,875,686. Despite this reduction in expenses the General Fund is still \$325,886 over the anticipated revenue of \$5,549,600. This is due in part to a reduction of \$609,000 in the amount of money transferred from other funds. In order to balance the budget we will need utilize \$325,886 from our fund balance.

The Water and Sewer budget is larger than the 2023 budget by \$1,395,591. Despite this increase the Water & Sewer Budget only relies on \$431,960 of its fund balance. The proposed budget does rely on a 3% increase to water and sewer fees. The capital projects in the Water & Sewer Budget in 2024 are the FY 22 CDBG Project \$1,730,000, and the Chenocetah Water Tank Rehab Project \$500,000.

The ARPA fund includes \$130,000 for the purchase of a new pump for the Iron Ore lift station, \$120,000 for the Drinking Water Test Well Project, \$80,000 for a new Chipper Machine, \$50,000 for new landscaping equipment for Public Works, and \$371,000 for the downtown entertainment venue project.

Hotel-Motel Tax Capital Improvement Fund includes: \$13,700 for Christmas in the Park, \$10,000 for Splash Pad & Park Maintenance, \$5,000 for the annual maintenance fee for our website, \$25,000 for the Tim Loves Tink Mural Project, \$10,000 to replace our downtown banners, and \$8,000 to replace the signs at our Public Parks.

SPLOST projects planned for 2024 include our annual paving project which includes re-surfacing Cox Street and a portion of Hoyt Street, constructing a sidewalk on Wells Street from Main Street to Moss Street, and the installation of signalized pedestrian crosswalk from Irvin Street to

Clarkesville Street - \$394,000, Downtown Parking Lot on Front Street - \$525,000, the city's new software - \$361,000.

Stormwater Projects planned for 2024 include the Pine Street Drainage Project - \$398,000, and the 2022 CDBG project - \$150,000. These projects will be funded with our Stormwater Utility Fund. Also included in this fund is a portion of the cost for 2 Sanitation employees to assist with leaf and brush pickup.

The budget calls for the addition of 2 new Police Officers due to the large amount of residential growth that we have experienced over the past few years. The Public Safety Director also requested 3 additional firefighters for the same reason, but I had to cut these positions because of a lack of funding. The need for the Police Officers has been documented and requested for several years so I placed a higher priority on this need. I am requesting a 2.5% cost of living raise for all our employees as well as merit raises up to an additional 2.5% based on employee evaluations.

The General Fund will rely on transfers from the Hotel-Motel Tax funds - \$127,500, and Water & Sewer funds - \$1,000,000.

Noteworthy programs and projects to improve Cornelia in 2024 include the following:

Pine Street Drainage Project - \$398,000
Street Resurfacing - \$344,000
2022 CDBG Project - \$1,730,000
Reservoir Intake Project - \$1,100,000
Chenocetah Water Tank Rehab - \$500,000
Old Level Grove Water Line Project - \$2,900,000
Downtown Entertainment Venue - \$371,000
Downtown Parking Lot - \$525,000

These projects and the daily services provided by the City's workforce will continue to keep Cornelia a great place to live.

The proposed Budget is within the means of the city's finances. We have remained conservative in our revenue estimates based on current economic trends and the previous year's collections. This proposed budget calls for a 3% increase to the Water & Sewer rates as well as a 1 mill increase to the millage rate.

With these thoughts in mind, I present you with a draft Budget for the City of Cornelia for 2024.

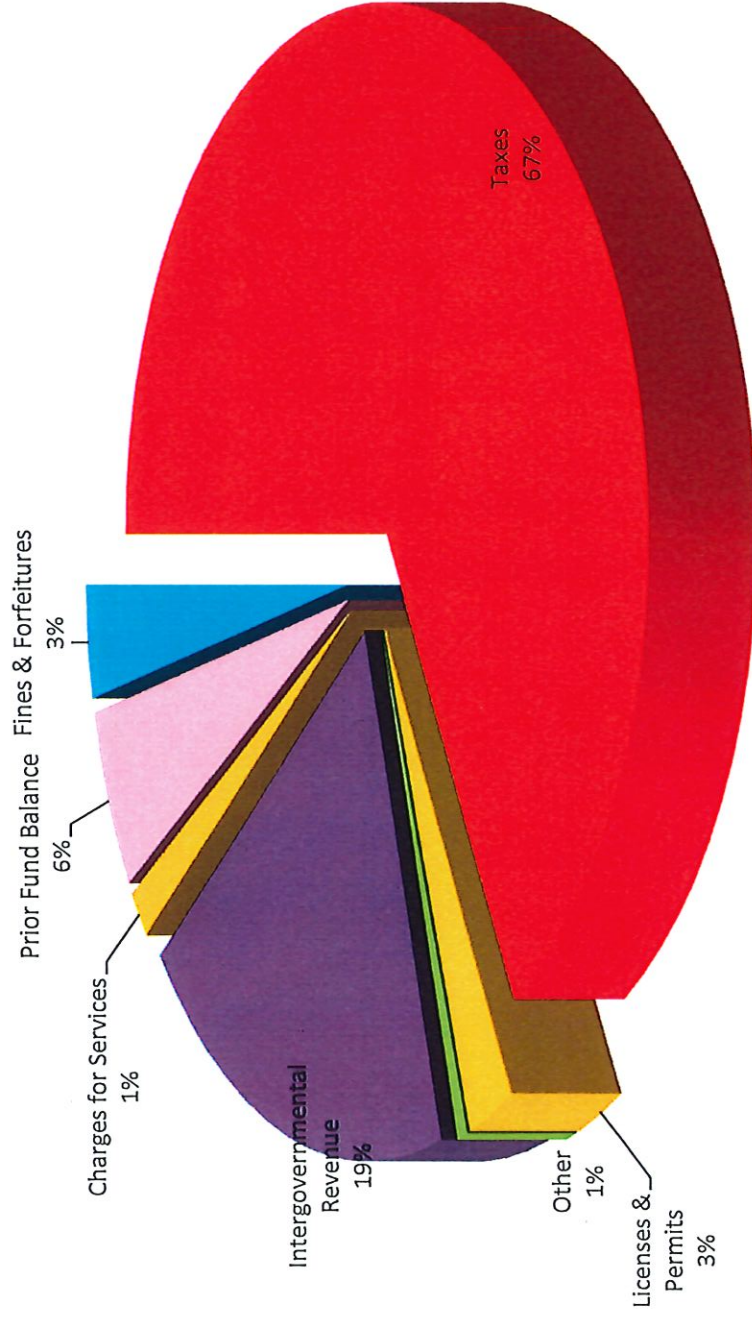
Sincerely,


Donald Anderson
City Manager

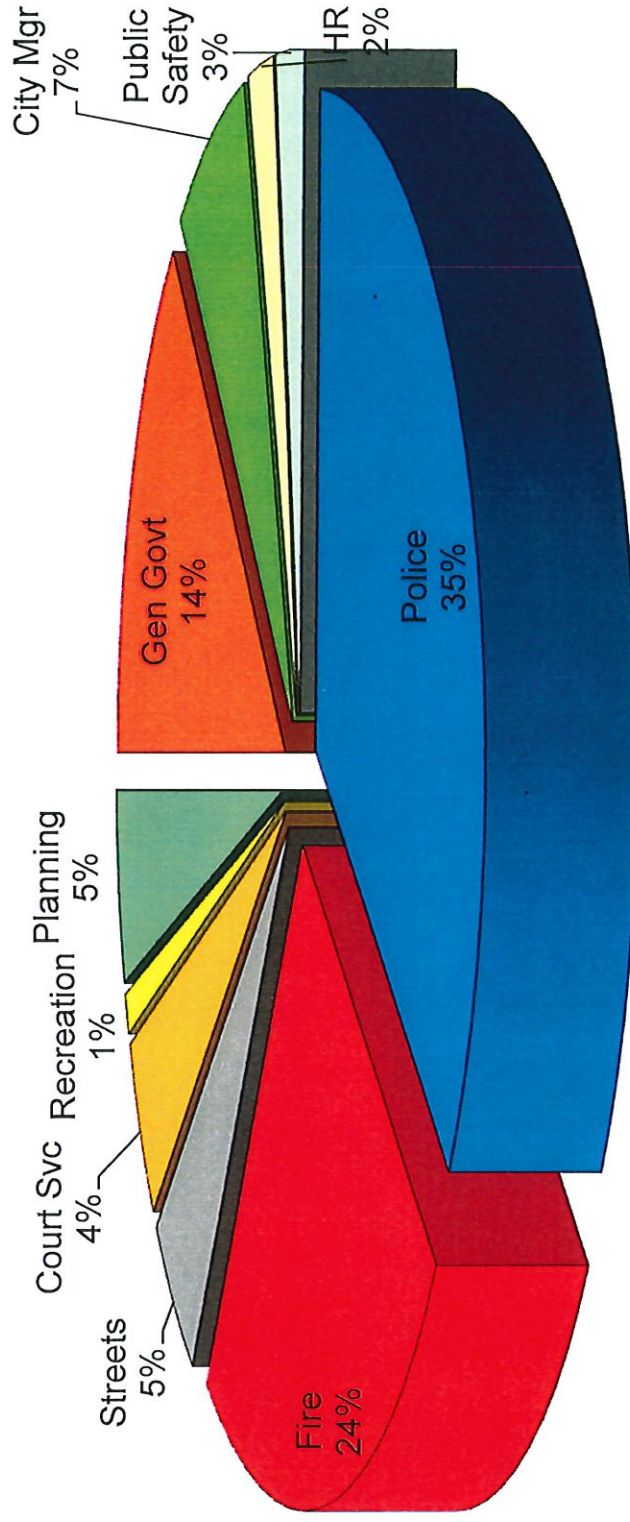
General Fund Budget

	Approved	Proposed
	2023	2024
Revenues		
Taxes	\$3,331,800	\$3,931,000
Licenses & Permits	\$176,000	\$164,000
Intergovernmental Revenues	\$509,000	\$1,127,500
Charges for Services	\$602,780	\$89,800
Fines & Forfeitures	\$200,000	\$200,000
Other Financing Sources	\$818,995	\$37,300
Prior Fund Balance	\$386,331	\$325,886
Total	\$6,024,906	\$5,875,486
Expenses		
General Government	\$816,187	\$798,687
City Manager	\$361,306	\$409,954
Human Resources	\$133,174	\$143,133
Court Services	\$244,968	\$269,215
Public Safety Administration	\$203,485	\$158,430
Police Department	\$1,886,548	\$2,063,243
Fire Department	\$1,380,084	\$1,418,324
Street Division	\$682,200	\$280,300
Recreation Division	\$50,095	\$58,500
Planning Department	\$266,859	\$275,700
Totals	\$6,024,906	\$5,875,486

General Fund Revenue



General Fund Expenditures



General Fund Revenue

G/L Account	G/L Description	Approved	Proposed
		2023	2024
31.1000	Tax Collection	\$2,000,000	\$2,357,000
31-1300	Prior year Property Tax	\$20,000	\$20,000
31.1315	Motor Vehicle Ad Valorem	\$125,000	\$150,000
31.1320	Mobile Home Tax	\$8,500	\$6,000
31.1325	Intangible Tax	\$10,000	\$8,000
31-1350	Railroad Equipment	\$2,300	\$2,300
31.1600	Real Estate Transfer Tax	\$5,000	\$5,000
31.1700	Franchise Tax	\$500,000	\$590,000
31.4200	Beer & Wine Tax	\$225,000	\$200,000
31.4210	Liquor tax	\$8,000	\$30,000
31.4230	Mixed Drink Tax	\$25,000	\$30,000
31.6200	Insurance Premium Tax	\$400,000	\$415,000
31.9000	Interest on Taxes	\$3,000	\$5,000
32.1000	Occupational Tax	\$115,000	\$125,000
32.1100	Beer & Wine License	\$38,000	\$38,000
32.1200	Liquor License	\$23,000	\$25,000
32-1900	Fireworks License	\$1,000	\$1,000
33.1500	Grant Funds	\$0	\$0
33.7000	In Lieu of Taxes	\$23,000	\$25,000
34.1300	Building Permits	\$90,000	\$100,000
34.1305	Rezoning Fees	\$1,000	\$1,000
34.2200	Fire Protection	\$65,000	\$65,000
34.3300	GDOT Right of Way Payment	\$21,800	\$21,800
34-4120	Brush Recycling	\$500	\$500
34-4130	Recycling	\$750	\$1,500
35.1000	Police Fines & Forfeiture	\$200,000	\$200,000
38.9200	Loan Funds	\$0	\$0
38.9500	Prior year fund balance	\$386,331	\$325,886
39.1000	Interfund transfer	\$1,416,600	\$1,000,000
39-1100	Interfund Transfer Hotel.M	\$118,125	\$127,500
39-1105	Intrefund Transfer ARPA	\$193,000	\$0
TOTAL		\$6,024,906	\$5,875,486

General Government

The General Government Expenditure Budget houses the costs of the Mayor and Commission.

SALARIES - Included in the General Government budget are the salaries of the Mayor and Commissioners.

ELECTION EXPENSE - This is to cover the costs associated with an election in the event that one is needed.

PROFESSIONAL FEES - These fees will be used to pay for the City Attorney's monthly fees, to have our Commission Meeting Minutes digitized, and other professional services needed.

INSURANCE - Public Officials Liability Insurance are included in these line items.

MEETING AND TRAVEL - This is to cover the cost of travel for the Mayor and Commissioners to various meetings and training opportunities.

MEMBERSHIPS AND DUES - Memberships for the Georgia Municipal Association, the Georgia Mountains Regional Commission, and the Soque Watershed Association are paid for out of this line item. This line item also includes \$15,000 for membership dues to the Habersham Partnership for Growth.

TRAINING - Training money is spent to keep Commissioners abreast of the latest trends in the operation of city government. Included is Commissioner training through the Georgia Municipal Association.

LIBRARY PAYMENT - The City pays for some of the operations at the Cornelia Library through this account.

RESERVE CAPITAL IMPROVEMENT - This line item includes \$647,000 to pay the bond payment for the new municipal complex.

General Government Department Budget

[illegible]

CITY MANAGER

The City Manager is the Chief Executive Officer for the city. He is charged with overseeing all of the day to day operations of the city. He is responsible for the actions of all of the city employees.

SALARIES -Included is the salary for the City Manager and the City Clerk.

PROFESSIONAL FEES - These fees are associated with legal, engineering, and surveying services.

POSTAGE - This line item is used for postage associated with the duties of the City Manager and City Clerk.

ADVERTISING - This line item is used for general advertising associated with the duties of the City Manager and City Clerk.

MEETING AND TRAVEL - This line item is used so that the City Manager and City Clerk can attend meetings that are necessary to keep up with the changing trends of government operations.

MEMBERSHIPS AND DUES - Memberships for GMA, GCCMA, ICMA, and other professional organizations,

SUBSCRIPTIONS - These costs are for various periodicals used to keep up with the changing trends of government operations.

TRAINING - Training money is spent to keep the City Manager and City Clerk abreast of the latest trends in the operation of city government. Included is training through GMA, GCCMA, and ICMA.

SUPPLIES - These costs are for supplies used by the City Manager and City Clerk.

GAS AND OIL - These costs are associated with the use of city vehicle by the City Manager.

City Manager Budget

		Approved	Proposed
G/L Account	G/L Description	2023	2024
1300-51-1100	SALARY	\$204,527	\$214,000
1300-51-2110	EMPLOYEE HEALTH INS.	\$20,970	\$19,672
1300-51-2200	SOCIAL SECURITY	\$16,363	\$17,120
1300-51-2400	GMEBS	\$18,327	\$19,240
1300-51-2700	WORKER'S COMP.	\$844	\$785
1300-52-1200	PROFESSIONAL FEES	\$15,000	\$20,000
1300-52-1255	SPECIAL PROJECTS	\$15,000	\$15,000
1300-52-2205	EQUIPMENT MAINT.	\$2,500	\$2,500
1300-52-2210	VEHICLE MAINTENANCE	\$500	\$800
1300-52-2310	EQUIPMENT RENTAL	\$750	\$750
1300-52-3100	LIABILITY INSURANCE	\$19,715	\$56,700
1300-52-3105	VEHICLE INSURANCE	\$3,170	\$247
1300-52-3210	TELEPHONE	\$1,440	\$1,440
1300-52-3300	ADVERTISING	\$1,000	\$1,000
1300-52-3500	MEETINGS/TRAVEL	\$5,000	\$6,000
1300-52-3611	DUES	\$7,000	\$7,000
1300-52-3615	SUBSCRIPTIONS	\$800	\$800
1300-52-3700	TRAINING	\$4,500	\$5,000
1300-53-1010	UNIFORMS	\$400	\$400
1300-53-1100	SUPPLIES	\$6,000	\$6,000
1300-53-1270	GASOLINE	\$3,000	\$2,500
1300-53-1600	SMALL EQUIPMENT	\$0	\$3,000
1300-54-2100	NEW EQUIPMENT	\$3,000	\$0
1300-54-2300	OFFICE FURNISHINGS	\$1,500	\$0
1300-61-1005	CONTINGENCY	\$10,000	\$10,000
TOTAL		\$361,306	\$409,954

HUMAN RESOURCES

The Human Resources Director serves the citizens of Cornelia by providing support to all City Departments in the recruitment, selection, development, and retention of staff; design and implementation of equitable human resource management systems and ensuring compliance with applicable laws.

SALARIES - Salary for the Human Resources Director.

EMPLOYEE BENEFIT COSTS - Group (Health) Insurance, Retirement, and Worker's Compensation

MEDICAL - This line item is for costs associated with flu shots, pre-employment physicals, drug testing, Hepatitis B vaccinations, and safety supplies.

ADVERTISING - These costs are for help wanted ads, and other general purpose advertising.

EMPLOYEE INCENTIVES - These funds are used to fund a safety program. Other incentives include an employee picnic, service awards, and employee fitness center.

Human Resources Department Budget

[illegible]

COURT SERVICES

The Court Services Department is responsible for our Municipal Court operations as well as our Probation services.

SALARIES -Included is the salary for the Clerk of Court and a Probation Officer.

PROFESSIONAL FEES - These fees are the Municipal Judge, Court Solicitor, Public Defender, and Court Interpreter.

POSTAGE - This line item is used for postage associated with the duties of the Municipal Court and Probation Division.

MEETING AND TRAVEL - This line item is used so that the Clerk of Court, Probation Officer, and Municipal Judge can attend meetings and training that are necessary to keep up with the changing trends Municipal Court operations.

TRAINING - Training money is spent to keep the Clerk of Court, Municipal Judge, and Probation Officer abreast of the latest trends in their respective fields.

SUPPLIES - These costs are for supplies used by the Clerk of Court and Probation Officer.

Court Services Budget

[illegible]

PUBLIC SAFETY ADMINISTRATION

The Public Safety Director oversees the operations of the Court Services Department, Fire Department, Planning Department, and Police Department.

SALARIES -Included is the salary for the Public Safety Director.

MEETING AND TRAVEL - This line item is used so that the Public Safety Director can attend meetings that are necessary to keep up with the changing trends of Public Safety.

TRAINING - Training money is spent to keep the Public Safety Director abreast of the latest trends in the public safety operations of city government.

SUPPLIES - These costs are for supplies used by the Public Safety Director.

GAS AND OIL - These costs are associated with the use of a city vehicle by the Public Safety Director.

Public Safety Administration Department Budget

[illegible]

POLICE DEPARTMENT

The Police Department is charged with the safety of the community. Through the City's police department functions including crime prevention, disaster preparedness, traffic safety, and other activities are undertaken in a community-oriented atmosphere.

SALARIES - Salaries in this department are for 17 certified officers: Chief of Police, Assistant Chief of Police, 2 Lieutenants 2 Investigators, 4 Sergeants, 1 School resource Officer and 6 Patrol Officers. The department also includes a GCIC Clerk and an Administrative Assistant.

EMPLOYEE BENEFIT COSTS - These costs include employee health insurance, workman's comp, and retirement contributions.

PROFESSIONAL, COURT/RECORDER EXPENSE - These are costs for services or special projects, including the Court Recorders Expenses. Other professional fees include the cost of the Court Solicitor.

PRISONER EXPENSE - These costs are incurred for the processing and housing of those arrested and detained by city police.

GCIC LINK AND TELEPHONE - These links and phone are used to provide information to those that request criminal background information through the Georgia Crime Information Center.

TRAINING - Officer training from outside sources will be provided for specific areas. The Georgia Chief Conference, Clerk of the Court training and G.C. I. C workshops are required for continued certification. Training materials for in house classes will be purchased when appropriate. Ammunition and materials will be purchased for firearms qualification.

UNIFORMS -This is the cost to supply uniforms for officers in the department. A slightly higher amount has been budgeted as uniforms begin to wear out.

SUPPLIES - These costs are for cleaning supplies and other items used by a police department. Office supplies are included in another line item.

SMALL EQUIPMENT - Costs of vests and duty equipment for new personnel are included in this line item. These costs are for officer safety and to stay in compliance with state certification requirements.

Police Department Budget

		Approved	Proposed
G/L Account	G/L Description	2023	2024
3200-51-1100	SALARIES	\$1,046,780	\$1,176,400
3200-51-1105	OVERTIME	\$36,146	\$37,600
3200-51-2110	HEALTH INSURANCE	\$201,731	\$206,000
3200-51-2200	SOCIAL SECURITY	\$86,634	\$97,200
3200-51-2400	GMEBS	\$95,163	\$107,500
3200-51-2700	WORKER'S COMP	\$49,342	\$28,200
3200-52-1200	PROFESSIONAL FEES	\$0	\$0
3200-52-2110	LAUNDRY	\$1,500	\$1,500
3200-52-2205	EQUIPMENT MAINT.	\$7,800	\$8,500
3200-52-2210	VEHICLE MAINTENANCE	\$30,000	\$36,000
3200-52-2215	RADIO MAINTENANCE	\$8,000	\$7,608
3200-52-2220	TRAINING MAINTENANCE	\$2,200	\$2,400
3200-52-2310	EQUIPMENT RENTAL	\$5,500	\$4,600
3200-52-3005	PRISONER EXPENSE	\$0	\$3,000
3200-52-3105	VEHICLE INSURANCE	\$44,282	\$17,900
3200-52-3110	POLICE LIABILITY	\$46,170	\$77,800
3200-52-3205	POSTAGE	\$500	\$500
3200-52-3210	TELEPHONE	\$9,600	\$9,700
3200-52-3214	GCIC TELEPHONE	\$600	\$600
3200-52-3300	ADVERTISING	\$400	\$400
3200-52-3500	TRAVEL	\$13,100	\$13,100
3200-52-3600	MEMBERSHIP FEES	\$1,300	\$1,575
3200-52-3605	POAB DUES	\$6,500	\$7,200
3200-52-3700	TRAINING	\$6,600	\$8,000
3200-52-3900	CONTRACT LABOR	\$10,000	\$16,210
3200-52-3925	UNDERCOVER EXPENSE	\$500	\$500
3200-53-1005	OFFICE SUPPLIES	\$6,000	\$6,000
3200-53-1010	UNIFORMS	\$27,500	\$30,250
3200-53-1020	SOFTWARE SUPPORT	\$30,000	\$45,000
3200-53-1100	SUPPLIES	\$6,000	\$6,000
3200-53-1105	TRAINING SUPPLIES	\$8,000	\$4,500
3200-53-1235	LIGHTS & POWER	\$16,200	\$20,000
3200-53-1270	GAS & OIL	\$60,000	\$64,000
3200-53-1600	SMALL EQUIPMENT	\$0	\$16,000
3200-53-1700	COMMUNITY ENGAGEMENT	\$1,500	\$1,500
3200-54-2100	NEW EQUIPMENT	\$20,000	\$0
3200-54-2200	VEHICLE PURCHASE	\$0	\$0
3200-54-2300	OFFICE FURNISHINGS	\$1,000	\$0
TOTAL		\$1,886,548	\$2,063,243

FIRE DEPARTMENT

The Fire Department is charged with the protection of people and property from damage by fire and is a first responder for accidents, medical emergencies, and other incidents of public assistance.

SALARIES - Salaries in this department are for fire personnel. These include: Chief (1), Fire Marshall (1), Firefighters (12), several part time Firefighters, and an Administrative Assistant.

EQUIPMENT AND VEHICLE MAINTENANCE - Equipment maintenance for various pieces of equipment.

VEHICLE AND LIABILITY INSURANCE - Insurance for the fire department's fleet of vehicles and a portion of the General Liability insurance is included here.

MEETINGS AND TRAVEL - Costs to attend the Georgia and National Fire Chiefs Association Meetings, Georgia Mutual Aid Group, and the Georgia Arson Association.

TRAINING -These costs include Arson recertification, leadership classes for officers, hazardous materials classes, fire instructor classes, and fire prevention classes.

UNIFORMS -This is the cost to supply uniforms for personnel in the department.

SUPPLIES - These costs are for cleaning supplies and other items used by the fire department. Office supplies are included in another line item.

UTILITIES - Costs heat/air conditioning and lighting fire facilities

SMALL EQUIPMENT - These costs include normal replacement of equipment such as nozzles, helmets, boots and gloves.

Fire Department Budget

		Approved	Proposed
G/L Account	G/L Description	2023	2024
3500-51-1100	SALARIES	\$709,425	\$754,100
3500-51-1105	OVERTIME	\$68,963	\$75,900
3500-51-2110	EMPLOYEE GROUP INS.	\$172,415	\$160,300
3500-51-2200	SOCIAL SECURITY	\$62,271	\$66,400
3500-51-2400	GMEBS	\$60,736	\$68,900
3500-51-2700	WORKER'S COMP.	\$19,191	\$11,000
3500-52-2110	LAUNDRY	\$500	\$500
3500-52-2205	EQUIPMENT MAINT.	\$24,000	\$24,000
3500-52-2210	VEHICLE MAINTENNACE	\$20,000	\$22,000
3500-52-2215	RADIO MAINTENANCE	\$7,000	\$8,224
3500-52-2310	EQUIPMENT RENTAL	\$4,500	\$4,500
3500-52-3100	LIABILITY INSURANCE	\$50,427	\$47,000
3500-52-3105	VEHICLE INSURANCE	\$17,890	\$17,900
3500-52-3210	TELEPHONES	\$6,886	\$7,000
3500-52-3500	MEETINGS & TRAVEL	\$5,000	\$6,000
3500-52-3600	MEMBERSHIP FEES	\$3,500	\$3,600
3500-52-3601	FIREFIGHTER PENSION	\$5,100	\$5,400
3500-52-3650	FIRE SAFETY	\$800	\$1,800
3500-52-3700	TRAINING	\$9,000	\$9,000
3500-52-3920	VOLUNTEERS	\$3,000	\$3,000
3500-53-1005	OFFICE SUPPLIES	\$800	\$1,500
3500-53-1010	UNIFORMS	\$27,500	\$27,500
3500-53-1020	SOFTWARE SUPPORT	\$4,600	\$7,500
3500-53-1100	SUPPLIES	\$8,500	\$8,700
3500-53-1210	WATER HYDRANT	\$10,080	\$0
3500-53-1235	LIGHTS & POWER	\$25,000	\$26,000
3500-53-1250	HEAT	\$6,000	\$10,000
3500-53-1270	GAS & OIL	\$20,000	\$22,000
3500-53-1600	SMALL EQUIPMENT	\$0	\$8,600
3500-54-1200	LEASE PAYMENT	\$13,500	\$0
3500-54-2100	NEW EQUIPMENT	\$13,500	\$10,000
3500-54-2200	VEHICLE PURCHASE	\$0	\$0
TOTAL		\$1,380,084	\$1,418,324

STREET DIVISION

The Street Division budget is used to account for the costs to repair streets, curbs, gutters, and sidewalks in the city. Costs are for materials or contracts, as there are no personnel costs in this budget.

EQUIPMENT AND VEHICLE MAINTENANCE - Equipment maintenance costs are for the street sweeper and one tractor is charged to this account.

STREET MATERIALS - Costs for street signs and other materials used to maintain streets. Also included in this line item are funds for asphalt to repair streets.

SIDEWALK REPAIRS - This will be used to replace damaged areas of sidewalks.

STREETLIGHTS - This is the cost to maintain 568 Georgia Power street lights within the city.

GAS AND OIL - This is for all vehicles used by the Street Division. The amount has been increased to account for the increase in gas and oil prices during the current year.

SMALL EQUIPMENT - Included in this line item is equipment used to maintain our streets and sidewalks.

Street Department Budget

[illegible]

RECREATION DIVISION

The Recreation Division of the Public Work Department is responsible for maintenance of the city's parks and recreation facilities.

EQUIPMENT MAINTENANCE - These costs are associated with the maintenance of the parks.

UTILITIES - These costs are for the lights, power, and heat at the parks, the Ballard Center, and Community House.

SMALL EQUIPMENT - This line item is for equipment used to maintain the parks.

Recreation Department Budget

[illegible]

PLANNING DEPARTMENT

The Planning Department is charged with promoting the orderly growth, development, redevelopment, and preservation of the City in accordance with the city's Comprehensive Plan and the policies of the City Commission. This department also enforces all city codes.

SALARIES - Included in this budget is the salary for the City Marshal who also serves as the city's Building Official and one Code Enforcement Officer.

PROFESSIONAL FEES - These costs included legal services, project reviews, plan checks, and Animal Control services.

VEHICLE MAINTENANCE - Maintenance of the vehicles used by the Planning Department.

INSURANCE - Those portions of the General Liability Insurance, Vehicle Insurance, and Public Officials Liability Insurance are included in these line items.

ADVERTISING - These costs include official public notice advertising, and planning issue ads.

MEETING AND TRAVEL - The following meetings: BOAG, GAZA, and other necessary conferences.

MEMBERSHIPS AND DUES - The following memberships in the Georgia Association of Code Enforcement and the Building Officials Association of Georgia.

TRAINING - The City Marshal and Code Enforcement Officer must attend training in order to keep their certifications current.

SUPPLIES - These costs are for office supplies to support the operation of the department.

GAS AND OIL - This is for vehicles driven by the Department.

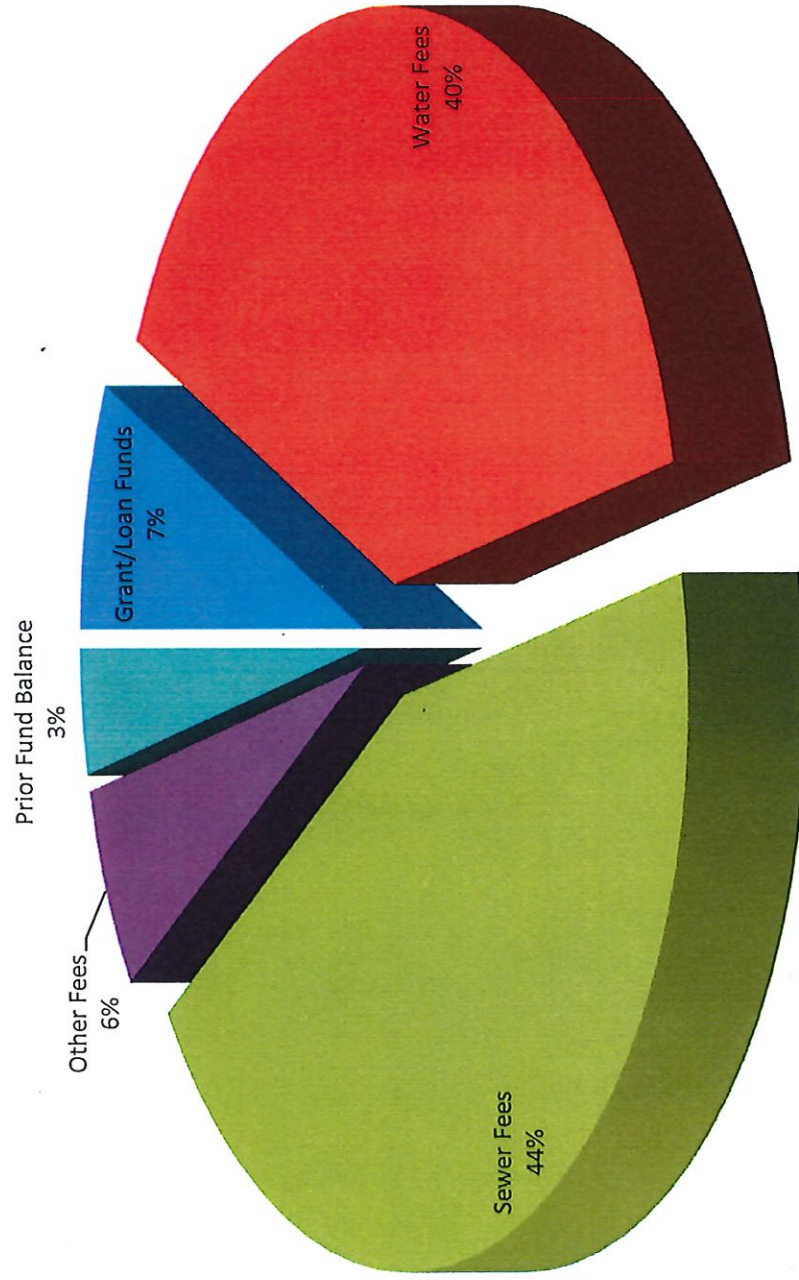
Planning Department Budget

		Approved	Proposed
G/L Account	G/L Description	2023	2024
7400-51-1100	SALARIES	\$114,871	\$123,500
7400-51-2110	EMPLOYEE GROUP INS.	\$21,215	\$19,700
7400-51-2200	SOCIAL SECURITY	\$9,190	\$9,900
7400-51-2400	GMEBS	\$10,913	\$11,800
7400-51-2700	WORKER'S COMP.	\$5,607	\$3,100
7400-52-1200	PROFESSIONAL FEES	\$47,500	\$47,500
7400-52-2205	EQUIPMENT MAINTENANCE	\$1,000	\$1,000
7400-52-2210	VEHICLE MAINTENANCE	\$3,500	\$3,500
7400-52-2310	EQUIPMENT RENTAL	\$500	\$500
7400-52-3100	INSURANCE-GEN LIABILITY	\$4,863	\$7,800
7400-52-3105	VEHICLE INSURANCE	\$500	\$500
7400-52-3205	POSTAGE	\$500	\$500
7400-52-3210	TELEPHONE	\$2,400	\$2,400
7400-52-3300	ADVERTISING	\$500	\$0
7400-52-3500	MEETINGS & TRAVEL	\$6,500	\$6,500
7400-52-3600	MEMBERSHIP FEES	\$1,000	\$1,000
7400-52-3615	SUBSCRIPTIONS	\$300	\$500
7400-52-3700	TRAINING	\$6,000	\$6,000
7400-53-1010	UNIFORMS	\$2,000	\$2,000
7400-53-1020	SOFTWARE SUPPORT	\$13,000	\$13,000
7400-53-1100	SUPPLIES	\$2,000	\$2,000
7400-53-1270	GAS & OIL	\$5,000	\$5,000
7400-53-1600	SMALL EQUIPMENT	\$0	\$8,000
7400-54-2100	NEW EQUIPMENT	\$8,000	\$0
TOTAL		\$266,859	\$275,700

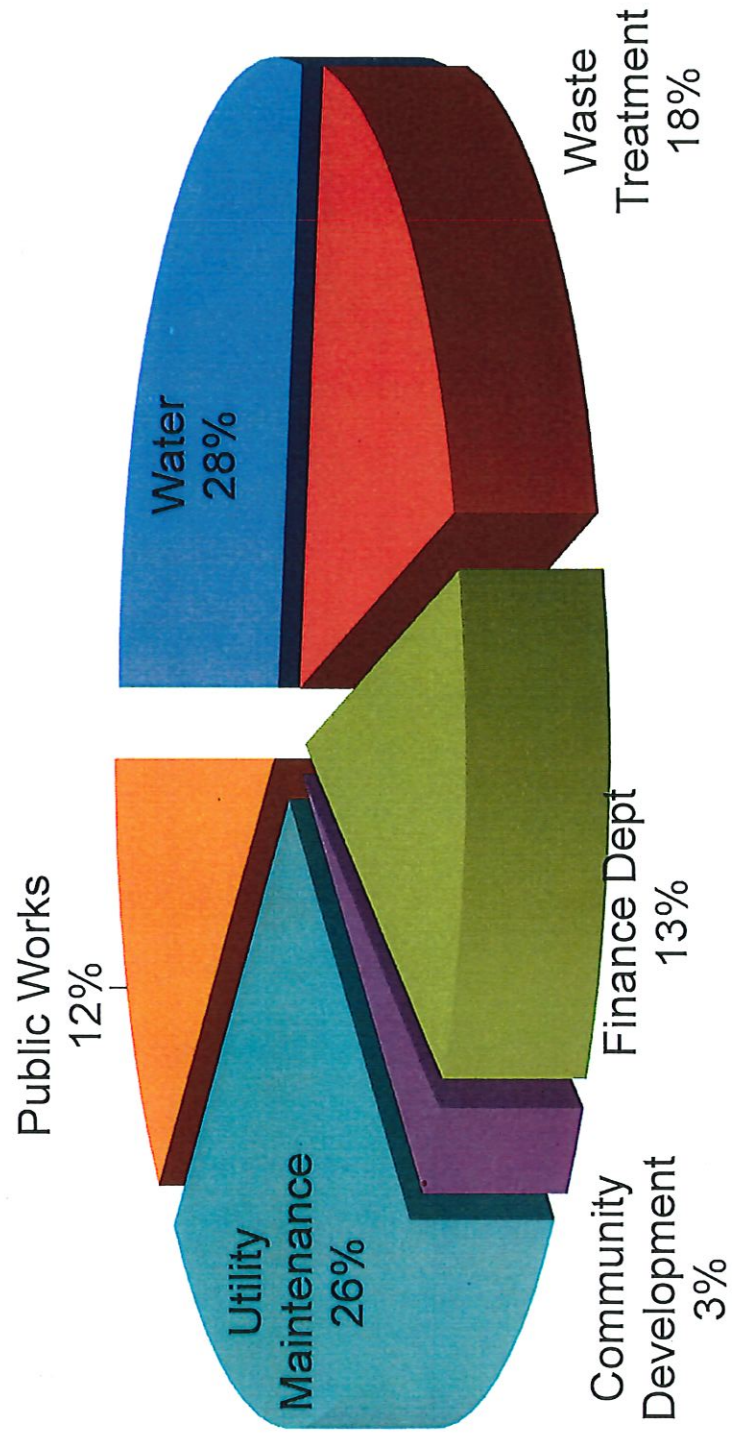
Water and Sewer Utility Budget

[illegible]

Water and Sewer Revenue



Water and Sewer Fund Expenditures



Water and Sewer Revenues

		Approved	Proposed
	Revenues	2023	2024
33.1400	Grant Funds	\$11,250	\$850,000
34.4210	Water Fees	\$4,725,000	\$4,866,750
34.4220	Sewer Fees	\$5,250,000	\$5,407,500
34-4222	Septic Fees	\$250,000	\$500,000
34.4225	Sewer Taps	\$15,000	\$20,000
34.4230	Water Taps	\$75,000	\$50,000
34.4235	Sewer Connection Fees	\$150,000	\$60,000
34-4239	Sewer Surcharge and Fines	\$60,000	\$75,000
34-4240	Water Connection Fees	\$75,000	\$75,000
34-7500	Community Development Fees	\$25,000	\$25,000
36-1000	Interest Income	\$10,000	\$50,000
38.9500	Prior fund balance	\$369,369	\$431,960
39-1000	Transfer from Storm Water	\$0	\$0
39-1505	Transfer from Community Ho	\$35,000	\$35,000
39-9306	Transfer from Sanitation	\$18,000	\$18,000
Total		\$11,068,619	\$12,464,210

Finance Department

The Finance Department Budget houses the offices of the City Clerk, and administrative staff functions that are attributable to functions of the Water and Sewer services of the city.

SALARIES -Salaries for the Finance Director, three (3) accounting clerks, and a full-time cashier are included in this budget.

PROFESSIONAL, AUDIT, and CODIFICATION, RECORDING FEES - These are costs for professional services. Recording of legal documents by the city is charged here. These are the proportionate share for the Water and Sewer functions.

EQUIPMENT AND VEHICLE MAINTENANCE AND RENTALS - Equipment maintenance such as automatic doors to city hall, maintenance of two vehicles, pest control, and copier lease costs are included in these line items.

INSURANCE - Those portions of the General Liability Insurance, Vehicle Insurance, and Public Officials Liability Insurance for water and sewer functions are included in these line items.

POSTAGE - General correspondence, public notices, water bills, and mailing of newsletters.

ADVERTISING - These costs include official public notice advertising, and other general-purpose advertising.

MEETINGS AND TRAVEL - Meetings similar to those in the General Government budget that are attributable to the water and sewer functions are budgeted here.

TRAINING - Training money is spent to staff abreast of the latest trends in the operation of city government. Included are seminars through the Georgia Municipal Clerks and Finance Officers Association.

SUPPLIES - These costs are for office supplies to support the operation of the water and sewer functions.

SMALL EQUIPMENT - These costs include equipment used for finance administrative duties.

Finance Department

[illegible]

Information Systems

The Information Systems Department is charged with maintaining all of the city technology functions. These include all city servers, computers, telephones, security cameras, and software.

SALARIES - Salaries for the Information Systems Director and an IT Specialist.

SOFTWARE SUPPORT - This line item is used for the maintenance of all software used during daily operations of the city.

INSURANCE - Those portions of the General Liability Insurance, Vehicle Insurance, and Public Officials Liability Insurance for water and sewer functions are included in these line items.

TELEPHONE - Cost of the City's telephone system.

FIBER OPTICS - Cost of the City's internet.

TRAINING - Training money is spent to keep staff abreast of the latest trends in technology used for the operation of city government.

SUPPLIES - These costs are for office supplies to support the operation of the information systems department.

CONTRACT LABOR - This line item is used for contractors that are needed to help our It Director maintains the Information System for the city.

SUBSCRIPTIONS - These funds are for our annual Google Email subscription and our annual Microsoft Licenses.

SMALL EQUIPMENT - This is the cost of new equipment needed to keep the city's technology up to date.

Information Systems

[illegible]

Public Works

The Public Works Department is charged with maintaining all buildings, parks, rights of ways, and equipment owned by the City.

SALARIES -Included in this Division is 1 Director, 1 Foreman, 1 mechanic, and 13 Skilled Laborers

EQUIPMENT AND VEHICLE MAINTENANCE - Maintenance of vehicles and equipment used by the employees of this division.

EQUIPMENT RPR & MAINTENANCE - These funds are used for necessary maintenance to city buildings and equipment.

INSURANCE - A proportionate share of the General Liability Insurance and Vehicle Insurance are included in these line items.

SUPPLIES - These are costs for material used in the City Shop that are not charged to specific departments. Also in this line item are supplies needed to maintain city buildings.

UTILITIES - Costs associated with power and heating the City Shop.

GAS AND OIL - This is for vehicles used by this division.

NEW EQUIPMENT - This line item is for equipment needed for the Public Works Department.

Public Works Budget

[illegible]

UTILITIES MAINTENANCE

The Utilities Division is charged with maintenance of the water distribution system, the storm water drainage system, and the wastewater (sewer) collection system including a series of valves, pump, lift stations, and other parts of the systems that are not part of the Water and Wastewater Plants.

SALARIES - Salaries included are for (1) supervisor, (1) assistant supervisor, (2) crew leaders, and (6) laborers.

PROFESSIONAL FEES - Costs for engineering, inspection, and legal services for water and sewer system maintenance.

EQUIPMENT AND VEHICLE MAINTENANCE AND RENTALS - These costs are for maintenance of the vehicles used by the system maintenance crews.

MACHINE HIRE - Cost of rental equipment that is not owned by the City.

INSURANCE - Those portions of the General Liability Insurance, Vehicle Insurance, and Public Officials Liability Insurance for water and sewer functions are included in these line items.

TRAINING - Training for certification for system maintenance employees.

CONTRACT SERVICES - This line item includes services that must be contracted. In this item is money to enter into an annual maintenance agreement for a private contractor to maintain all of the city's water tanks.

SUPPLIES - These costs are for supplies to support the operation of the water and sewer functions.

WATER AND SEWER LINE MATERIALS - These costs are associated with the materials used for water and sewer line repair and replacement, including pipe, fittings, valves, gravel, etc.

METER AND READING EQUIPMENT - This item is the purchase of new meters for new and replacement installations.

Utilities Maintenance

[illegible]

WASTEWATER PLANT DIVISION

The Wastewater Plan Division of the Public Works Department is responsible for collecting and processing effluent from the homes, businesses, and industries within the City's wastewater collection area according rules and procedures stated in state and federal law.

SALARIES - Salaries for Wastewater Plant Supervisor, and (4) operators.

EMPLOYEE BENEFIT COSTS - Group (Health) Insurance, Social Security, Retirement, and Worker's Compensation are included in these line items.

PROFESSIONAL FEES - These are costs for services or special projects. Professional fees are for engineering, calibration of equipment, and analysis of wastewater.

LAB FEES - These costs are to check water quality and to provide certification to regulating agencies including the costs of pre-treatment analysis at Fieldale and Ethicon.

LANDFILL FEES - These are the cost of depositing sludge in the landfill.

EQUIPMENT AND VEHICLE MAINTENANCE - Included in this account are back-up motors for lime feeders, Chlorine regulation rebuilding, filter and seed basin valve maintenance and other plumbing and electrical systems maintenance as well as the cost to maintain the Water Plant vehicle.

INSURANCE - Those portions of the General Liability Insurance and Vehicle Insurance allocated to the Water Plant are shown here.

ADVERTISING - These costs include official public notice of water quality, and other general-purpose advertising.

DUES AND LICENSES - License renewal for operators and renewal of CDL licenses are budgeted here.

TRAINING - This includes course fees, lodging and meals required for courses for wastewater certification.

CHEMICALS - These major costs are for lime, chlorine, calcium hypochlorite, and other chemicals used in wastewater treatment.

SMALL EQUIPMENT - This line item includes the cost for equipment needed to run the Wastewater Plant.

Waste Water Plant Budget

[illegible]

WATER PLANT DIVISION

The Water Plan Division of the Public Utilities Department is responsible for collecting and processing excellent quality water in sufficient quantities to the citizens and industries within the City's water distribution area according to rules and procedures stated in state and federal law.

SALARIES - Salaries for the Public Utilities Director, one (1) supervisor, five (5) operators and (1) administrative assistant to assist all Utility departments.

PROFESSIONAL FEES - These are costs for engineering services, and legal services.

LAB FEES - These costs are to check water quality and to provide certification to regulating agencies.

EQUIPMENT AND VEHICLE MAINTENANCE - Included in this account are filter and seed basin valve maintenance and other plumbing and electrical systems maintenance as well as the cost to maintain the Water Plant vehicle.

INSURANCE - Those portions of the General Liability Insurance and Vehicle Insurance allocated to the Water Plant are shown here.

ADVERTISING - These costs include official public notice of water quality, help wanted ads, and other general-purpose advertising.

DUES AND LICENSES - License renewal for operators and license upgrades for operators.

TRAINING - This includes course fees, lodging, and meals for required courses for water certification.

CHEMICALS - These funds are for the cost of Alum, pre-lime, KMnO_4 , Fluoride, Chlorine, Phosphate, post lime. It is anticipated that these costs will increase this year.

SUPPLIES AND LAB SUPPLIES - Costs for cleaning supplies, offices supplies, logbooks, reagents, glassware, and sampling bottles

Water Plant Budget

[illegible]

Community Development Department

The Community Development Division is charged with promoting the orderly growth, economic development, redevelopment, and preservation of the City in accordance with the city's Comprehensive Plan and the policies of the City Commission.

SALARIES - Included in this budget is the salary for the Community Development Director, a Main Street Manager, and the Depot Museum Curator.

PROFESSIONAL FEES - These costs included legal services, inspections, surveying, and Engineering needed to assess properties to be redeveloped. Also included in this line item is the cost for the Zoning Ordinance re-write project.

PROGRAM FUNDS - These funds are used to support the four (4) point approach of the Main Street Program.

VEHICLE MAINTENANCE - Maintenance of the vehicle used by the Community Development Department.

INSURANCE - Those portions of the General Liability Insurance, Vehicle Insurance, and Public Officials Liability Insurance are included in these line items.

MEETING AND TRAVEL - The following meetings: GAZA, Main Street 101 and Downtown Development Training.

MEMBERSHIPS AND DUES - The following memberships in the Georgia Association of Economic Development, GAZA, and Main Street 101.

SUPPLIES - These costs are for office supplies.

GAS AND OIL - This is for the vehicle driven by the Community Development Department.

Community Development Budget

[illegible]

Special Revenue Accounts

Special Revenue Accounts are funds that have a specific purpose and can only be used in accordance with the laws governing their use.

Our Special Revenue Accounts are SPLOST, Hotel-Motel Tax Capital Improvement Fund, ARPA, Community House Special Facilities Fund, Sanitation Enterprise Fund, and Storm Water Utility Fund. The use of these funds is restricted by law and can only be used for specific purposes.

ARPA Fund

These funds are federal money that were given to the city as part of the American Rescue Plan.

Pump for Iron Ore Lift Station - These funds will be used to purchase a new pump for the Iron Ore Lift Station.

Drinking Water Test Well - These funds will be used to pay for the drinking water test well that was approved in 2023 but has been delayed waiting on permits from the EPD.

Chipper Machine - These funds will be used to purchase a new chipper machine.

Mowing Equipment - These funds will be used to purchase equipment necessary to maintain the city rights of ways.

Entertainment Venue - These funds will be used to purchase the property to be used to construct an entertainment venue in downtown.

ARPA Fund Budget

[illegible]

Community House Facilities Fund

These funds are used to operate the Community House as a Special Events Facility.

Supplies - these funds will be used to purchase cleaning supplies.

Furnishings- these funds will be used to replace tables and chairs as needed at the Community House.

Cleaning Costs - these funds will be used to pay for the cost of cleaning the facility after events.

Administration - these funds will cover the administration costs of renting out the facility.

Community House Fund Budget

[illegible]

Hotel-Motel Tax Fund

A percentage of these funds must be used by a Destination Marketing Organization to promote the city. The city has contracts with 2 DMOs, the Chamber of Commerce and the Cornelia Hospitality & Tourism Board. The law also requires a portion of the funds be used for Tourism Product Capital Improvements and Maintenance. The remainder of the funds are transferred to the General Fund to help with General Fund expenditures.

Transfer to DMOS - these are the funds that by law must be sent to a Destination Marketing Organization to promote the city. This number is an estimate based on projected revenue and may vary depending on actual collections.

Transfer to the General Fund - these are the unrestricted funds that are used to help with General Fund expenses.

Christmas in the Park - these funds are used to help with the cost of the annual Christmas Light display at City Park.

Splash Pad/Park Maintenance - these funds are used to help with the cost of maintaining the Splash Pad and our Public Parks.

Tim Loves Tink Mural Project - these funds will be used for the city's portion of the Underpass Mural Project.

Downtown Decorations - these funds will be used to replace the downtown banners and holiday decorations.

Website Maintenance - these funds are used to cover the annual maintenance fees for the city's website.

Park Sign Project - these funds will be used to replace the signs at the City Parks.

Hotel-Motel Tax Capital Improvement Fund Budget

	Approved	Proposed
	2023	2024
Revenues		
Hotel-Motel Tax Collections	\$315,000	\$340,000
FUND BALANCE		\$50,000
TOTAL		\$390,000
Expenses		
Christmas in the Park	\$20,000	\$13,750
Splash Pad/Park Maintenance	\$17,063	\$10,000
Website Maintenance	\$5,000	\$5,000
Community House Equipment	\$15,000	\$0
Community House Advertising	\$2,000	\$0
TIM LOVES TINK MURAL PROJECT	\$0	\$25,000
DOWNTOWN DECORATIONS	\$0	\$10,000
PARK SIGN REPLACEMENT PROJECT	\$0	\$8,000
Transfer to DMOS	\$137,812	\$148,750
Transfer to General Fund	\$118,125	\$127,500
Totals	\$315,000	\$348,000

Police Special Projects Fund

These funds are donations received by the Police Department to be used for their annual Christmas with Kids Program.

Christmas with Kids- These funds are used to provide needy children in the community with Christmas gifts.

PD Special Projects Fund Budget

[illegible]

SANITATION DIVISION

The Sanitation Division collects household and commercial garbage, brush and other yard waste from about 1,900 households.

SALARIES -Salaries for two sanitation workers.

CONTRACT LABOR - These funds will be used to cover the cost of our contract with FCS for household garbage pickup.

LANDFILL FEES - These are the fees for use of the landfills to deposit garbage collected throughout the city.

EQUIPMENT AND VEHICLE MAINTENANCE - Equipment maintenance costs for the garbage truck, chippers, and other equipment used to collect and dispose of solid waste.

VEHICLE AND LIABILITY INSURANCE - Insuring the Sanitation Division's fleet of vehicles and a portion of the General Liability insurance is included here.

TRAINING - These are the costs for the following training opportunities: Solid Waste survey update seminars, composting and recycling workshops, Keep America Beautiful workshops, Department of Community Affairs workshops.

UTILITIES - A proportionate share of the lights, power, and heating costs of the city corporation yard is included in this budget.

GAS AND OIL - This is for all vehicles used by the Sanitation Division. The amount has been increased to account for the rise in gas and oil prices during the current year.

NEW EQUIPMENT - Budgeted here are the costs of new trash carts and other equipment necessary to provide this service.

NEW VEHICLES - This line item includes the final lease payment for the garbage truck that was purchased in 2020.

Sanitation Department Budget

[illegible]

SPLOST Fund

These funds are used to complete capital projects according to the SPLOST 7 Referendum.

Municipal Bond Payment - these are funds allocated in the referendum to help with the purchase of the Municipal Complex.

GMA Public Safety Lease - this is the annual payment for the fire trucks and patrol vehicles that were purchased in 2022.

2024 Paving Project - these funds will be used to resurface Cox Street and a portion of Hoyt Street. Also included in this project is construction of a sidewalk on Wells Street from Main Street to Moss Street and a signalized crosswalk from Irvin Street to Clarkesville Street.

Downtown Parking Lot - these funds will be used to construct a parking lot on the city's property located at Front Street and Rosa Parks. Also included in this line item are funds for the installation of a trash compactor in the Appletree Alley Parking Lot.

Computer Software - This is the cost for the new software with Tyler Technologies that was approved in 2023.

SPLOST Fund Budget

[illegible]

Storm Water Utility Fund

These funds are used to maintain and improve the city's drainage system.

Personnel Costs - These are a portion of the cost for employees assigned to the Sanitation Department who assist with brush and leaf pickup.

Storm Drainage Maintenance - These are the costs associated with maintaining the city's existing drainage system.

Professional Fees - This is the cost of the engineering associated with the maintenance of the city's drainage system.

Pine Street Drainage Project - This project will increase the size of the culvert pipe on Pine Street to accommodate the increased storm water from Clarkesville Street and Main Street.

CDBG Project - These funds will be used to pay for the Storm Water portion of the FY 22 CDBG Project.

STORM WATER UTILITY BUDGET

[illegible]

