

City of Cornelia

Budget for 2023





October 26, 2022

Honorable Mayor and Commissioners

Re: Proposed Budget for 2023

I am happy to be able to present to you this proposed budget and program of services that will be provided to the citizens of Cornelia in 2023. 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 2023 General Fund Budget is looks much different than in years past. This is due to the formation of 2 new departments, Public Safety Administration and Court Services. Another change is the creation of a Sanitation Enterprise Fund. This moves the cost to provide sanitation service out of the General Fund. Despite this change the General Fund did increase by \$187,114 to \$5,975,906. The increase is due to a variety of reasons most notably increased personnel costs and having to fully fund our bond payment for the Municipal Complex. In 2022 we only budgeted \$457,000 of the \$645,000 bond payment due to excess funds in the bond account at the end of the project.

The Water and Sewer budget is smaller than the 2022 budget by \$199,524 despite a larger interfund transfer to the General Fund. The only capital projects in the Water & Sewer Budget in 2023 are the Hazel Creek Pump Station upgrade \$420,000 and the city's portion of the 2021 CDBG project \$154,395.

SPLOST projects planned in 2023 include re-surfacing Banks Street, Dolson Street, Sunrise Circle, and Market Corners Drive - \$782,000. The South Main Street crosswalk - \$30,000 is also in this budget.

Stormwater Utility Projects in 2023 include the Pine Street Drainage Project - \$221,000, the 2021 CDBG project - \$100,000, and the South Main Street Drainage Project - \$50,000. These projects will be funded with our Stormwater Utility Fund. Also included in this fund a portion of the cost for 2 Sanitation employees to assist with leaf and brush pickup.

Another change is the creation of the Community House Special Facilities Budget. Under the Uniform Chart of Accounts the Community House qualifies to have it's own fund. The cost of renting and maintaining the Community House have been moved to this new fund.

The budget calls for the creation of 1 new accounting clerk for the Finance Department. I am requesting a 7% cost of living raise for all of our employees. I know this is a large number but according the Consumer Price Index the cost of living will increase by 10.5% in 2023 which is the largest increase since 1982. We already struggle to keep good employee, if we do not increase our pay we will continue to lose good people.

The General Fund will rely on transfers from several funds as well as \$337,331 from Prior Fund Balance. ARPA funds - \$193,000, Hotel-Motel Tax funds - \$118,125, and Water & Sewer funds - \$1,416,600.

Noteworthy programs and projects to improve Cornelia in 2021 include the following:

- ❖ Pine Street Drainage Project - \$221,000
- ❖ Street Resurfacing - \$638,000
- ❖ 2021 CDBG Project - \$1,020,395
- ❖ Reservoir Intake Project - \$1,100,000
- ❖ Market Corner's Drive Road Replacement - \$649,000
- ❖ Hazle Creek Raw Water Intake Upgrade - \$420,000
- ❖ Level Grove Lift Station Upgrade Project - \$175,000

These projects and the daily services provided by the City's work force 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 collections. This proposed budget does not rely on any increases to taxes. It does call for a 3% increase to Water & Sewer rates and an increase of \$.75 per ERU to out Storm Water Utility fee.

With these thoughts in mind, I present you with the proposed 2023 Budget for the City of Cornelia.

Sincerely,

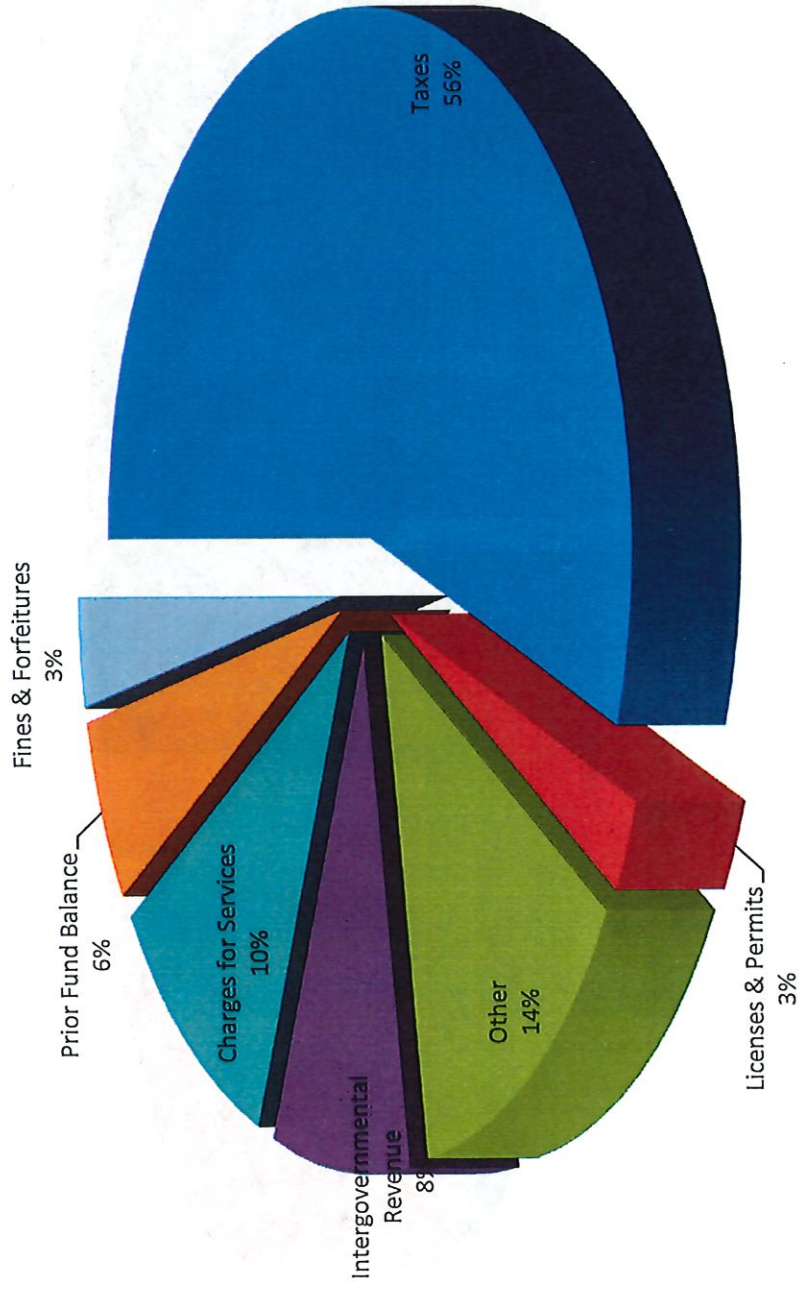


Donald Anderson
City Manager

General Fund Budget

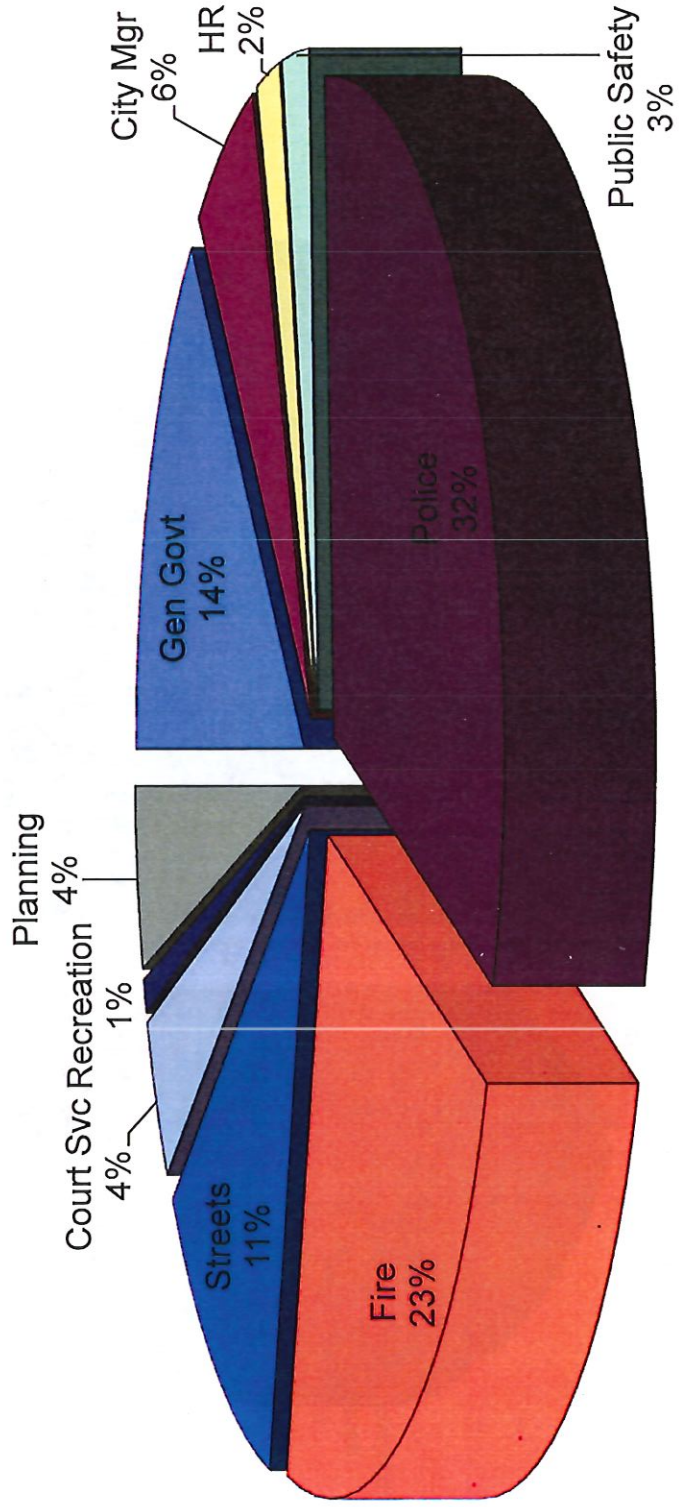
	Proposed	
	2023	
Revenues		
Taxes	\$3,331,800	
Licenses & Permits	\$176,000	
Intergovernmental Revenues	\$509,000	
Charges for Services	\$602,780	
Fines & Forfeitures	\$200,000	
Other Financing Sources	\$818,995	
Prior Fund Balance	\$337,331	
Total	\$5,975,906	
Expenses		
General Government	\$816,187	
City Manager	\$361,306	
Human Resources	\$133,174	
Court Services	\$244,968	
Public Safety Administration	\$154,485	
Police Department	\$1,886,548	
Fire Department	\$1,380,084	
Street Division	\$682,200	
Recreation Division	\$50,095	
Planning Department	\$266,859	
Totals	\$5,975,906	

General Fund Revenue



CAUTION: This document contains confidential information.

General Fund Expenditures



General Fund Revenue

G/L Account	G/L Description	Approved	Proposed
		2022	2023
31.1000	Tax Collection	\$1,800,000	\$2,000,000
31-1300	Prior year Property Tax	\$20,000	\$20,000
31.1315	Motor Vehicle Ad Valorum	\$150,000	\$125,000
31.1320	Mobile Home Tax	\$8,500	\$8,500
31.1325	Intangible Tax	\$9,500	\$10,000
31-1350	Railroad Equipment	\$2,300	\$2,300
31.1600	Real Estate Transfer Tax	\$2,500	\$5,000
31.1700	Franchise Tax	\$500,000	\$500,000
31.4200	Beer & Wine Tax	\$225,000	\$225,000
31.4210	Liquor tax	\$5,000	\$8,000
31.4230	Mixed Drink Tax	\$20,000	\$25,000
31.6200	Insurance Premium Tax	\$350,000	\$400,000
31.9000	Interest on Taxes	\$5,000	\$3,000
32.1000	Occupational Tax	\$115,000	\$115,000
32.1100	Beer & Wine License	\$38,000	\$38,000
32.1200	Liquor License	\$23,000	\$23,000
32-1900	Fireworks License	\$1,000	\$1,000
33.1500	Grant Funds	\$526,463	\$0
33.7000	In Lieu of Taxes	\$20,000	\$23,000
34.1300	Building Permits	\$75,000	\$90,000
34.1305	Rezoning Fees	\$1,000	\$1,000
34.2200	Fire Protection	\$65,000	\$65,000
34.2350	GCIC History Fees	\$5,000	\$0
34.3300	GDOT Right of Way Payment	\$21,800	\$21,800
34.4110	Residential Garbage Fees	\$390,000	\$0
34-4120	Brush Recycling	\$0	\$500
34-4130	Recycling	\$0	\$750
34.7305	Community House Rental	\$45,000	\$0
35.1000	Police Fines & Forfeiture	\$185,000	\$200,000
38.9200	Loan Funds	\$422,602	\$0
38.9500	Prior year fund balance	\$255,712	\$337,331
39.1000	Interfund transfer	\$860,080	\$1,416,600
39-1100	Interfund Transfer Hotel.Motel	\$112,500	\$118,125
39-1105	Intrefund Transfer ARPA	\$0	\$193,000
TOTAL		\$6,259,957	\$5,975,906

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

		Approved	Proposed
G/L Account	G/L Description	2022	2023
1100-51-1100	SALARIES	\$0	\$14,400
100-51-1109	SALARIES-COMMISSIONERS	\$9,600	\$0
100-51-1110	SALARIES-MAYOR	\$4,800	\$0
100-51-1200	ELECTION EXPENSE	\$500	\$1,500
100-51-2200	SOCIAL SECURITY	\$1,200	\$1,200
100-52-1200	PROFESSIONAL FEES	\$40,000	\$80,000
100-52-1275	CODIFICATION FEES	\$5,000	\$2,000
100-52-3300	ADVERTISING	\$1,800	\$1,800
100-52-3500	MEETINGS & TRAVEL	\$1,500	\$2,000
100-52-3611	DUES	\$25,000	\$25,000
100-52-3700	TRAINING	\$1,500	\$3,000
100-53-1100	SUPPLIES	\$1,000	\$1,000
100-53-1105	SPECIAL EVENTS/MEETINGS	\$1,000	\$1,000
100-54-2100	NEW EQUIPMENT	\$1,000	\$1,000
100-54-2300	OFFICE FURNISHINGS	\$1,000	\$500
100-57-2010	LIBRARY	\$33,000	\$33,000
100-61-1010	RESERVE CAPITAL IMP.	\$457,000	\$645,787
100-61-1025	DEPOT ASSOCIATION	\$3,000	\$3,000
TOTAL		\$587,900	\$816,187

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	2022	2023
1300-51-1100	SALARY	\$191,951	\$204,527
1300-51-2110	EMPLOYEE HEALTH INS.	\$17,342	\$20,970
1300-51-2200	SOCIAL SECURITY	\$15,356	\$16,363
1300-51-2400	GMEBS	\$17,038	\$18,327
1300-51-2700	WORKER'S COMP.	\$958	\$844
1300-52-1200	PROFESSIONAL FEES	\$15,000	\$15,000
1300-52-1255	SPECIAL PROJECTS	\$15,000	\$15,000
1300-52-2205	EQUIPMENT MAINT.	\$2,500	\$2,500
1300-52-2210	VEHICLE MAINTENANCE	\$500	\$500
1300-52-2310	EQUIPMENT RENTAL	\$500	\$750
1300-52-3100	LIABILITY INSURANCE	\$17,922	\$19,715
1300-52-3105	VEHICLE INSURANCE	\$2,884	\$3,170
1300-52-3210	TELEPHONE	\$960	\$1,440
1300-52-3300	ADVERTISING	\$1,000	\$1,000
1300-52-3500	MEETINGS/TRAVEL	\$4,500	\$5,000
1300-52-3611	DUES	\$7,000	\$7,000
1300-52-3615	SUBSCRIPTIONS	\$800	\$800
1300-52-3700	TRAINING	\$4,500	\$4,500
1300-53-1010	UNIFORMS	\$200	\$400
1300-53-1100	SUPPLIES	\$6,000	\$6,000
1300-53-1270	GASOLINE	\$2,500	\$3,000
1300-54-2100	NEW EQUIPMENT	\$3,000	\$3,000
1300-54-2300	OFFICE FURNISHINGS	\$1,000	\$1,500
1300-61-1005	CONTINGENCY	\$10,000	\$10,000
TOTAL		\$338,411	\$361,306

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.

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

G/L Account	G/L Description	Proposed 2023
2650-51-1100	SALARIES	\$111,749
2650-51-2110	HEALTH INSURANCE	\$21,280
2650-51-2200	SOCIAL SECURITY	\$8,940
2650-51-2400	GMEBS	\$10,136
2650-51-2700	WORKER'S COMP	\$373
2650-52-1200	PROFESSIONAL FEES	\$31,000
2650-52-2205	EQUIPMENT MAINTENANCE	\$1,500
2650-52-2310	EQUIPMENT RENTAL	\$400
2650-52-3005	PRISONER EXPENSE	\$1,500
2650-52-3205	POSTAGE	\$200
2650-52-3300	ADVERTISING	\$400
2650-52-3500	MEETINGS & TRAVEL	\$4,400
2650-52-3600	MEMBERSHIP FEES	\$450
2650-52-3700	TRAINING	\$400
2650-52-3900	CONTRACT LABOR	\$390
2650-53-1010	UNIFORMS	\$500
2650-53-1020	SOFTWARE SUPPORT	\$7,000
2650-53-1100	SUPPLIES	\$1,700
2650-54-2100	NEW EQUIPMENT	\$1,000
2650-54-2300	OFFICE FURNISHINGS	\$1,000
2650-57-2080	VICTIM ASSISTANCE	\$250
2650-57-2081	HAB CO VICTIM ASSISTANCE	\$4,500
2650-57-2082	GA PROBATION FEE/DUI	\$400
2650-57-2083	GA BRAIN/ SPINAL TRUST	\$500
2650-57-2084	INDIGENT DEFENSE	\$10,000
2650-57-2085	COUNTY JAIL FUND	\$9,500
2650-57-2091	REFUNDS	\$500
2650-57-2095	PEACE OFFICER A&B FUND	\$15,000
TOTAL		\$244,968

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 Pubic 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 Direvtor 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.

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 14 certified officers: Chief of Police, Assistant Chief of Police, 2 Lieutenants 2 Investigators, 4 Sergeants and 4 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.

NEW 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.

LEASE PAYMENT - This line item includes the lease payments computer software.

Police Department Budget

		Approved	Proposed
G/L Account	G/L Description	2022	2023
3200-51-1100	SALARIES	\$1,233,548	\$1,046,780
3200-51-1105	OVERTIME	\$33,965	\$36,146
3200-51-2110	HEALTH INSURANCE	\$194,594	\$201,731
3200-51-2200	SOCIAL SECURITY	\$101,401	\$86,634
3200-51-2400	GMEBS	\$110,509	\$95,163
3200-51-2700	WORKER'S COMP	\$60,202	\$49,342
3200-52-1200	PROFESSIONAL FEES	\$67,000	\$0
3200-52-2110	LAUNDRY	\$1,500	\$1,500
3200-52-2205	EQUIPMENT MAINT.	\$6,500	\$7,800
3200-52-2210	VEHICLE MAINTENANCE	\$30,000	\$30,000
3200-52-2215	RADIO MAINTENANCE	\$8,000	\$8,000
3200-52-2220	TRAINING MAINTENANCE	\$2,000	\$2,200
3200-52-2310	EQUIPMENT RENTAL	\$5,000	\$5,500
3200-52-3005	PRISONER EXPENSE	\$3,000	\$0
3200-52-3105	VEHICLE INSURANCE	\$42,348	\$44,282
3200-52-3110	POLICE LIABILITY	\$44,246	\$46,170
3200-52-3205	POSTAGE	\$500	\$500
3200-52-3210	TELEPHONE	\$0	\$9,600
3200-52-3214	GCIC TELEPHONE	\$600	\$600
3200-52-3300	ADVERTISING	\$400	\$400
3200-52-3500	TRAVEL	\$12,000	\$13,100
3200-52-3600	MEMBERSHIP FEES	\$1,300	\$1,300
3200-52-3605	POAB DUES	\$6,500	\$6,500
3200-52-3700	TRAINING	\$6,000	\$6,600
3200-52-3900	CONTRACT LABOR	\$10,000	\$10,000
3200-52-3925	UNDERCOVER EXPENSE	\$250	\$500
3200-53-1005	OFFICE SUPPLIES	\$6,000	\$6,000
3200-53-1010	UNIFORMS	\$22,000	\$27,500
3200-53-1020	SOFTWARE SUPPORT	\$40,000	\$30,000
3200-53-1100	SUPPLIES	\$6,000	\$6,000
3200-53-1105	TRAINING SUPPLIES	\$7,000	\$8,000
3200-53-1235	LIGHTS & POWER	\$14,000	\$16,200
3200-53-1270	GAS & OIL	\$60,000	\$60,000
3200-53-1700	COMMUNITY ENGAGEMENT	\$1,500	\$1,500
3200-54-2100	NEW EQUIPMENT	\$25,000	\$20,000
3200-54-2200	VEHICLE PURCHASE	\$27,000	\$0
3200-54-2300	OFFICE FURNISHINGS	\$1,000	\$1,000
3200-57-2080	VICTIMS ASSISTANCE	\$250	\$0
3200-57-2081	HAB CO VICTIMS ASSIST.	\$4,000	\$0
3200-57-2082	GA PROBATION FEE/DUI	\$400	\$0
3200-57-2083	GA BRAIN/SPINAL TRUST	\$500	\$0
3200-57-2084	INDIGENT DEFENSE	\$10,000	\$0
3200-57-2085	COUNTY JAIL FUND	\$9,500	\$0
3200-57-2086	GCVEF FEES	\$1,500	\$0
3200-57-2091	REFUNDS	\$500	\$0
3200-57-2095	PEACE OFFICER A&B FUND	\$17,000	\$0
TOTAL		\$2,234,513	\$1,886,548

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

NEW 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	2022	2023
3500-51-1100	SALARIES	\$656,735	\$709,425
3500-51-1105	OVERTIME	\$75,213	\$68,963
3500-51-2110	EMPLOYEE GROUP INS.	\$137,665	\$172,415
3500-51-2200	SOCIAL SECURITY	\$58,556	\$62,271
3500-51-2400	GMEBS	\$58,547	\$60,736
3500-51-2700	WORKER'S COMP.	\$18,335	\$19,191
3500-52-2110	LAUNDRY	\$500	\$500
3500-52-2205	EQUIPMENT MAINT.	\$18,600	\$24,000
3500-52-2210	VEHICLE MAINTENNACE	\$18,850	\$20,000
3500-52-2215	RADIO MAINTENANCE	\$6,600	\$7,000
3500-52-2310	EQUIPMENT RENTAL	\$4,000	\$4,500
3500-52-2311	FIRE HOSE	\$3,000	\$0
3500-52-3100	LIABILITY INSURANCE	\$45,843	\$50,427
3500-52-3105	VEHICLE INSURANCE	\$17,114	\$17,890
3500-52-3210	TELEPHONES	\$3,180	\$6,886
3500-52-3500	MEETINGS & TRAVEL	\$2,500	\$5,000
3500-52-3600	MEMBERSHIP FEES	\$9,000	\$3,500
3500-52-3601	FIREFIGHTER PENSION	\$5,100	\$5,100
3500-52-3611	DUES	\$1,300	\$0
3500-52-3615	SUBSCRIPTIONS	\$1,000	\$0
3500-52-3650	FIRE SAFETY	\$1,800	\$800
3500-52-3700	TRAINING	\$7,000	\$9,000
3500-52-3920	VOLUNTEERS	\$3,000	\$3,000
3500-53-1005	OFFICE SUPPLIES	\$800	\$800
3500-53-1010	UNIFORMS	\$27,500	\$27,500
3500-53-1020	SOFTWARE SUPPORT	\$0	\$4,600
3500-53-1100	SUPPLIES	\$7,800	\$8,500
3500-53-1210	WATER HYDRANT	\$10,080	\$10,080
3500-53-1235	LIGHTS & POWER	\$22,100	\$25,000
3500-53-1250	HEAT	\$5,000	\$6,000
3500-53-1270	GAS & OIL	\$16,000	\$20,000
3500-54-1200	LEASE PAYMENT	\$33,376	\$13,500
3500-54-2100	NEW EQUIPMENT	\$46,963	\$13,500
3500-54-2200	VEHICLE PURCHASE	\$684,982	\$0
TOTAL		\$2,008,039	\$1,380,084

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 are 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 sidewalk.

STREET LIGHTS - 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.

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

CAPITAL EXPENSE - These funds will be used to complete the Market Corner's Drive Project.

Street Department Budget

		Approved	Proposed
G/L Account	G/L Description	2022	2023
4200-52-1200	PROFESSIONAL FEES	\$0	\$0
4200-52-2205	EQUIPMENT MAINT.	\$15,000	\$15,000
4200-52-2210	VEHICLE MAINTENANCE	\$10,000	\$10,000
4200-52-2405	STREET MATERIALS	\$10,000	\$10,000
4200-52-2420	SIDEWALKS REPAIRS	\$10,000	\$10,000
4200-53-1100	SUPPLIES	\$10,000	\$10,000
4200-53-1115	STREET SIGNS	\$15,000	\$10,000
4200-53-1125	INCLEMENT WEATHER SUPPLIES	\$10,000	\$10,000
4200-53-1230	STREET LIGHTS	\$158,000	\$170,000
4200-53-1240	TRAFFIC LIGHTS	\$5,300	\$5,300
4200-53-1270	GAS & OIL	\$5,300	\$5,300
4200-54-2000	CAPITAL EXPENSE	\$0	\$416,600
4200-54-2100	NEW EQUIPMENT	\$5,000	\$5,000
4200-57-2076	STREET DECORATIONS	\$10,000	\$5,000
TOTAL		\$263,600	\$682,200

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 at the parks.

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

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

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.

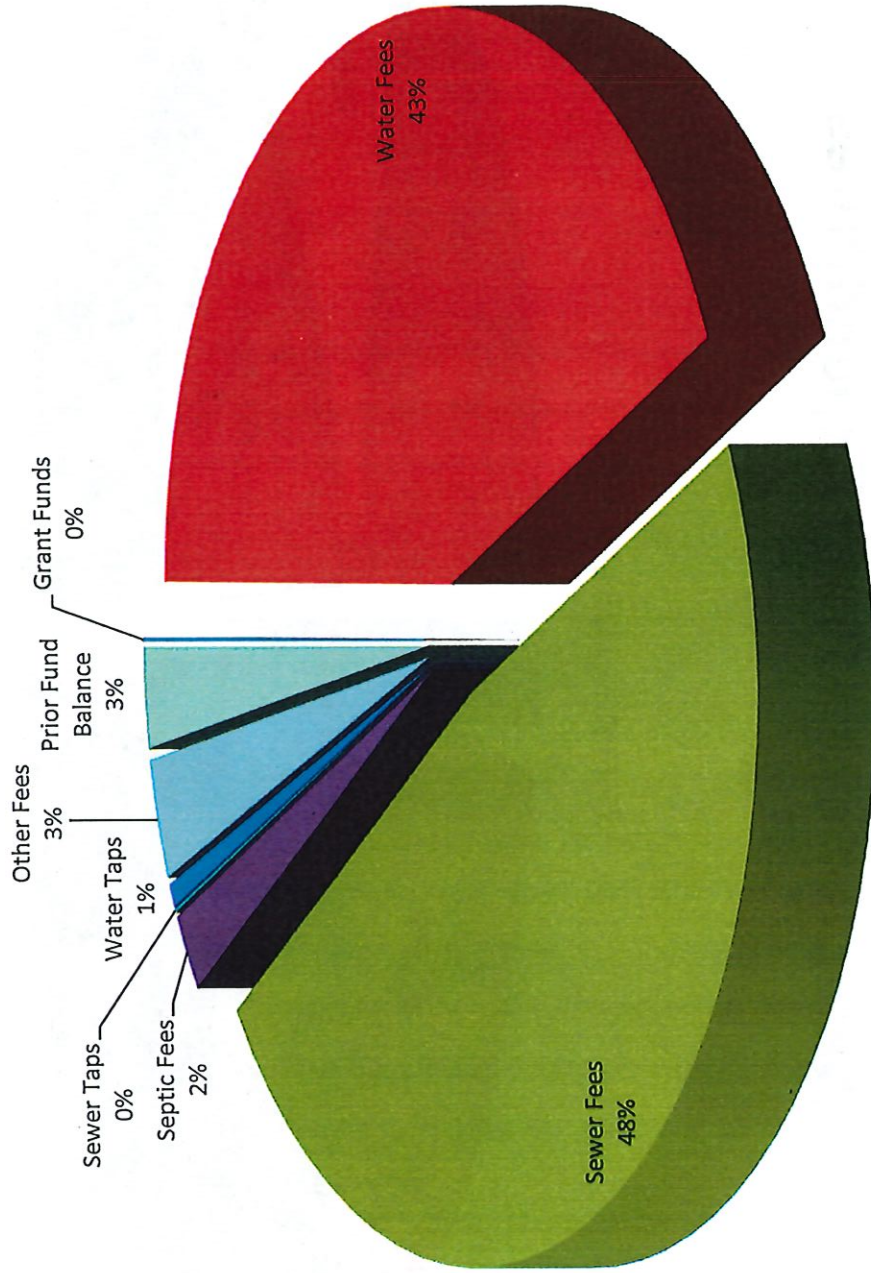
Planning Department Budget

		Approved	Proposed
G/L Account	G/L Description	2022	2023
7400-51-1100	SALARIES	\$63,806	\$114,871
7400-51-2110	EMPLOYEE GROUP INS.	\$8,441	\$21,215
7400-51-2200	SOCIAL SECURITY	\$5,104	\$9,190
7400-51-2400	GMEBS	\$5,691	\$10,913
7400-51-2700	WORKER'S COMP.	\$1,476	\$5,607
7400-52-1200	PROFESSIONAL FEES	\$7,500	\$47,500
7400-52-2205	EQUIPMENT MAINTENANCE	\$500	\$1,000
7400-52-2210	VEHICLE MAINTENANCE	\$1,600	\$3,500
7400-52-2310	EQUIPMENT RENTAL	\$500	\$500
7400-52-3100	INSURANCE-GEN LIABILITY	\$4,421	\$4,863
7400-52-3105	VEHICLE INSURANCE	\$250	\$500
7400-52-3205	POSTAGE	\$500	\$500
7400-52-3210	TELEPHONE	\$480	\$2,400
7400-52-3300	ADVERISING	\$3,000	\$500
7400-52-3500	MEETINGS & TRAVEL	\$3,000	\$6,500
7400-52-3600	MEMBERSHIP FEES	\$1,200	\$1,000
7400-52-3615	SUBSCRIPTIONS	\$300	\$300
7400-52-3700	TRAINING	\$3,500	\$6,000
7400-53-1010	UNIFORMS	\$100	\$2,000
7400-53-1020	SOFTWARE SUPPORT	\$0	\$13,000
7400-53-1100	SUPPLIES	\$1,000	\$2,000
7400-53-1270	GAS & OIL	\$1,600	\$5,000
7400-54-2100	NEW EQUIPMENT	\$0	\$8,000
7400-60-1010	BOARD MEMBER TRAINING	\$2,000	\$0
7400-60-1015	BOARD MEMBER STIPEND	\$2,940	\$0
TOTAL		\$118,909	\$266,859

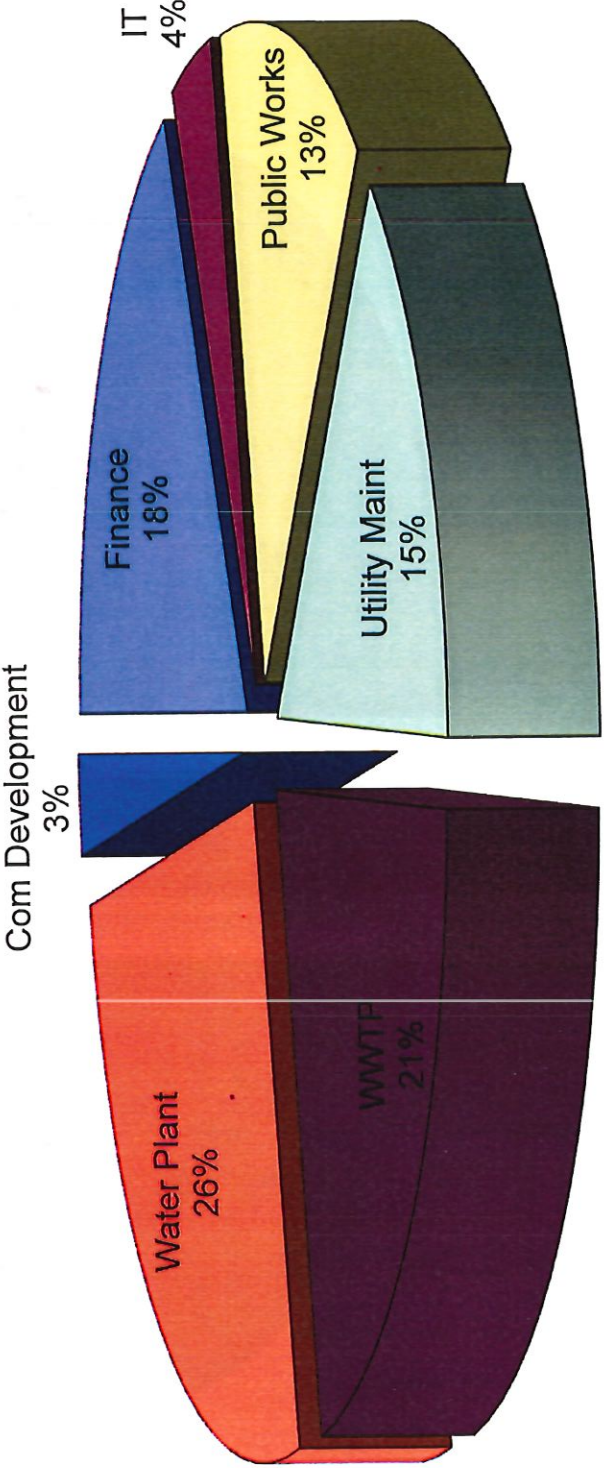
Water and Sewer Utility Budget

	Proposed 2023	
Revenues		
Grant Funds	\$11,250	
Water Fees	\$4,725,000	
Sewer Fees	\$5,250,000	
Septic Fees	\$250,000	
Sewer Taps	\$15,000	
Water Taps	\$75,000	
Other Fees	\$373,000	
Prior Fund Balance	\$311,269	
Total	\$11,010,519	
Expenses		
Finance Department	\$1,952,523	
Information Systems	\$443,396	
Public Works	\$1,476,387	
Utilities Maintenance Division	\$1,687,890	
Waste Water Plant	\$2,321,229	
Water Plant	\$2,856,775	
Community Development	\$271,919	
Total	\$11,010,119	

Water and Sewer Revenue



Water & Sewer Fund Expenditures



Water and Sewer Revenues

		Approved 2022	Proposed 2023
	Revenues		
33.1400	Grant Funds	\$158,000	\$11,250
34.4210	Water Fees	\$4,500,000	\$4,725,000
34.4220	Sewer Fees	\$5,000,000	\$5,250,000
34-4222	Septic Fees	\$65,700	\$250,000
34.4225	Sewer Taps	\$20,000	\$15,000
34.4230	Water Taps	\$35,000	\$75,000
34.4235	Sewer Connection Fees	\$40,000	\$150,000
34-4239	Sewer Surcharge and Fines	\$0	\$60,000
34-4240	Water Connection Fees	\$35,000	\$75,000
34-7500	Community Development Fees	\$25,000	\$25,000
36-1000	Interest Income	\$4,500	\$10,000
38.9500	Prior fund balance	\$1,262,143	\$311,269
39-1000	Transfer from Storm Water	\$80,000	\$0
39-1505	Transfer from Community House	\$0	\$35,000
39-9306	Transfer from Sanitation	\$0	\$18,000
Total		\$11,225,343	\$11,010,519

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.

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

Finance Department

G/L Account	G/L Description	Approved	Proposed
		2022	2023
1510-51-1100	SALARIES	\$212,361	\$266,210
1510-51-1105	OVERTIME	\$2,496	\$2,581
1510-51-2100	HEALTH INSURANCE	\$38,981	\$53,036
1510-51-2200	SOCIAL SECURITY	\$17,189	\$21,542
1510-51-2400	GMEBS	\$19,134	\$24,447
1510-51-2700	WORKER'S COMP.	\$708	\$887
1510-52-1200	PROFESSIONAL FEES	\$25,000	\$28,500
1510-52-1210	UTILITY BILLS	\$24,000	\$27,000
1510-52-1220	SOFTWARE SUPPORT	\$27,200	\$20,000
1510-52-1230	AUDIT FEES	\$28,000	\$30,000
1510-52-1250	TRANSFER SEWER FEES	\$425,000	\$500,000
1510-52-1260	TRANSFER WATER FEES	\$425,000	\$500,000
1510-52-2210	EQUIP./VEHICLE MAINT.	\$1,000	\$1,000
1510-52-2310	EQUIPMENT RENTAL	\$6,000	\$6,000
1510-52-3100	GEN. LIABILITY INS.	\$13,265	\$14,952
1510-52-3105	VEHICLE INSURANCE	\$452	\$498
1510-52-3205	POSTAGE	\$2,500	\$3,000
1510-52-3210	TELEPHONES	\$720	\$720
1510-52-3300	ADVERTISING	\$2,000	\$2,000
1510-52-3500	MEETINGS & TRAVEL	\$2,500	\$3,000
1510-52-3615	SUBSCRIPTIONS	\$750	\$750
1510-52-3700	TRAINING	\$4,000	\$5,000
1510-53-1010	UNIFORMS	\$400	\$500
1510-53-1100	SUPPLIES	\$8,000	\$8,000
1510-53-1230	LIGHTS & POWER	\$16,000	\$12,000
1510-53-1250	HEAT	\$1,300	\$800
1510-53-1270	GAS & OIL	\$500	\$600
1510-54-2010	NEW EQUIPMENT	\$2,500	\$3,500
1510-60-1100	TRANSFER TO GENERAL FUND	\$0	\$416,000
TOTAL		\$1,306,956	\$1,952,523

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 - Salary 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 maintain the Information System for the city.

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

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

Information Systems

		Approved	Proposed
G/L Account	G/L Description	2022	2023
1535-51-1100	SALARIES	\$122,853	\$132,635
1535-51-1105	OVERTIME	\$0	\$450
1535-51-2100	HEALTH INSURANCE	\$16,881	\$11,123
1535-51-2200	SOCIAL SECURITY	\$9,828	\$10,611
1535-51-2400	GMEBS	\$10,946	\$11,978
1535-51-2700	WORKER'S COMP.	\$376	\$445
1535-52-1220	SOFTWARE SUPPORT	\$10,000	\$0
1535-52-2210	EQUIP./VEHICLE MAINT.	\$10,500	\$2,500
1535-52-2215	OFFICE MACH. RRP & MAINT.	\$2,000	\$2,000
1535-52-2310	EQUIPMENT RENTAL	\$1,500	\$1,500
1535-52-3100	GEN. LIABILITY INS.	\$17,322	\$19,054
1535-52-3105	VEHICLE INSURANCE	\$452	\$498
1535-52-3210	TELEPHONES	\$57,000	\$31,080
1535-52-3220	FIBER OPTICS	\$27,037	\$31,394
1535-52-3500	MEETINGS & TRAVEL	\$1,000	\$1,000
1535-52-3615	SUBSCRIPTIONS	\$99,619	\$78,245
1535-52-3700	TRAINING	\$5,000	\$5,000
1535-52-3900	CONTRACT LABOR	\$25,000	\$15,000
1535-53-1010	UNIFORMS	\$200	\$400
1535-53-1100	SUPPLIES	\$26,000	\$26,000
1535-53-1270	GAS & OIL	\$2,000	\$2,000
1535-54-2010	NEW EQUIPMENT	\$78,825	\$59,483
1535-54-2400	OFFICE FURNISHINGS	\$1,000	\$1,000
TOTAL		\$525,339	\$443,396

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 lights, powers, and heating the City Shop.

GAS AND OIL – This if for vehicles used by this division.

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

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 (2) crew leader, 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.

NEW EQUIPMENT – These funds will be used to purchase equipment needed to complete the tasks of maintaining the city's utility system.

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

Utilities Maintenance

		Approved	Proposed
G/L Account	G/L Description	2022	2023
4100-51-1100	SALARIES	\$ 375,768	\$ 393,796
4100-51-1105	OVERTIME	\$ 22,988	\$ 19,550
4100-51-2100	HEALTH INSURANCE	\$ 75,965	\$ 66,040
4100-51-2200	SOCIAL SECURITY	\$ 31,898	\$ 32,779
4100-51-2400	GMEBS	\$ 33,470	\$ 35,737
4100-51-2700	WORKER'S COMP.	\$ 22,904	\$ 24,005
4100-52-1200	PROFESSIONAL FEES	\$ 21,500	\$ 50,000
4100-52-1220	SOFTWARE SERVICES	\$ 20,000	\$ 21,000
4100-52-1300	STREET REPAIRS	\$ 32,500	\$ 32,500
4100-52-2205	EQUIP./VEHICLE REPAIRS	\$ 18,421	\$ 60,000
4100-52-2210	SYSTEM MAINTENANCE	\$ 75,000	\$ 75,000
4100-52-2310	EQUIPMENT RENTAL	\$ 70,000	\$ 25,000
4100-52-3100	GEN LIABILITY INS.	\$ 9,167	\$ 10,084
4100-52-1305	VEHICLE INSURANCE	\$ 10,263	\$ 11,289
4100-52-3210	TELEPHONES	\$ 5,242	\$ 9,565
4100-52-3500	TRAVEL	\$ -	\$ 3,250
4100-52-3700	TRAINING	\$ 7,250	\$ 4,000
4100-52-3900	CONTRACT SERVICES	\$ 45,000	\$ 30,000
4100-53-1010	UNIFORMS	\$ 8,000	\$ 6,500
4100-53-1105	MACHINERY & TOOLS	\$ 22,000	\$ 12,000
4100-53-1100	SUPPLIES	\$ 13,200	\$ 17,600
4100-53-1230	LIGHTS & POWER	\$ 4,850	\$ 5,000
4100-53-1250	HEAT	\$ 2,370	\$ 3,000
4100-53-1270	GAS & OIL	\$ 20,694	\$ 40,000
4100-53-1720	WATER/SEWER LINE MAT.	\$ 75,000	\$ 75,000
4100-53-1730	METERS & READING EQUIP.	\$ 20,000	\$ 100,000
4100-54-1300	BUILDING IMPROVEMENTS	\$ 80,000	\$ 80,000
4100-54-1400	INFRASTRUCTURE	\$ -	\$ 175,000
4100-54-2010	NEW EQUIPMENT	\$ 125,000	\$ 2,800
4100-54-2015	CDBG PROJECT	\$ -	\$ 154,395
4100-58-1000	GEFA PAYMENT	\$ 113,000	\$ 113,000
TOTAL		\$1,361,450	\$1,687,890

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 deposit 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.

NEW EQUIPMENT – This line item includes the cost for equipment needed to run the Waste Water Plant.

Waste Water Plant Budget

G/L Account	G/L Description	Approved 2022	Proposed 2023
4300-51-1100	SALARIES	\$270,181	\$279,800
4300-51-1105	OVERTIME	\$10,607	\$9,699
4300-51-2100	HEALTH INSURANCE	\$42,203	\$53,036
4300-51-2200	SOCIAL SECURITY	\$22,368	\$23,160
4300-51-2400	GMEBS	\$24,191	\$25,437
4300-51-2700	WORKER'S COMP.	\$4,496	\$4,744
4300-52-1200	PROFESSIONAL FEES	\$25,000	\$25,000
4300-52-1265	TRANSFER TO R/E FUND	\$100,000	\$500,000
4300-52-1270	COMMERCIAL LAB FEES	\$20,000	\$20,000
4300-52-2105	LANDFILL FEES	\$406,272	\$426,586
4300-52-2200	EQUIPMENT MAINT.	\$55,700	\$72,000
4300-52-2205	VEHICLE MAINTENANCE	\$7,500	\$25,000
4300-52-2310	EQUIPMENT RENTAL	\$1,800	\$2,000
4300-52-2320	MACHINE HIRE	\$500	\$500
4300-52-2410	BUILDING MAINTENANCE	\$35,000	\$60,000
4300-52-3100	GEN. LIABILITY INS.	\$17,842	\$19,627
4300-52-3105	VEHICLE INSURANCE	\$1,400	\$1,540
4300-52-3205	POSTAGE	\$250	\$500
4300-52-3210	TELEPHONES	\$775	\$775
4300-52-3212	RENT	\$705,796	\$28,000
4300-52-3605	DUES & LICENSES	\$500	\$1,500
4300-52-3700	TRAINING	\$5,000	\$5,000
4300-52-3900	CONTRACT SERVICES	\$110,000	\$110,000
4300-53-1010	UNIFORMS	\$2,650	\$2,650
4300-53-1025	CHEMICALS	\$250,000	\$276,000
4300-53-1100	SUPPLIES	\$36,375	\$36,375
4300-53-1230	LIGHTS & POWER	\$255,000	\$255,000
4300-53-1270	GAS & OIL	\$12,000	\$14,000
4300-54-1400	WWTP INFRASTRUCTURE	\$6,000	\$0
4300-54-1410	EPD FINES	\$5,000	\$5,000
4300-54-2010	NEW EQUIPMENT	\$42,000	\$37,800
4300-54-2300	FURNITURE	\$250	\$500
TOTAL		\$2,476,656	\$2,321,229

WATER PLANT DIVISION

The Water Plan Division of the Public Works 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 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 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 major costs are for 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, log books, reagents, glassware, and sampling bottles

Water Plant Budget

		Approved	Proposed
G/L Account	G/L Description	2022	2023
4430-51-1100	SALARIES	\$363,250	\$376,703
4430-51-1105	OVERTIME	\$17,638	\$21,354
4430-51-2100	HEALTH INSURANCE	\$50,674	\$64,159
4430-51-2200	SOCIAL SECURITY	\$30,471	\$31,845
4430-51-2400	GMEBS	\$32,526	\$34,238
4430-51-2700	WORKER'S COMP.	\$22,142	\$20,878
4430-52-1200	PROFESSIONAL FEES	\$10,000	\$30,000
4430-52-1265	TRANSFER TO R/E FUND	\$0	\$0
4430-52-1270	COMMERCIAL LAB FEES	\$2,000	\$2,000
4430-52-1275	STATE LAB FEES	\$7,556	\$7,000
4430-52-2200	EQUIPMENT MAINT.	\$40,480	\$33,060
4430-52-2205	EQUIPMENT/VEHICLE REPAIRS	\$2,463	\$2,400
4430-52-2250	CALIBRATION	\$19,000	\$20,000
4430-52-2410	REPAIRS & MAINT. BUILDING	\$12,900	\$13,000
4430-52-3100	GEN. LIABILITY INSURANCE	\$82,234	\$90,458
4430-52-3105	VEHICLE INSURANCE	\$2,192	\$2,411
4430-52-3205	POSTAGE	\$2,000	\$2,000
4430-52-3210	TELEPHONES	\$2,200	\$2,909
4430-52-3300	ADVERTISING	\$546	\$500
4430-52-3605	DUES & LICENSES	\$2,897	\$2,000
4430-52-3500	TRAVEL	\$0	\$3,900
4430-52-3700	TRAINING	\$7,900	\$4,000
4430-52-3900	CONTRACT SERVICES	\$20,000	\$20,000
4430-53-1010	UNIFORMS	\$2,650	\$1,800
4430-53-1020	SOFTWARE SUPPORT	\$4,760	\$4,760
4430-53-1025	CHEMICALS	\$205,050	\$250,000
4430-53-1100	SUPPLIES	\$7,000	\$5,000
4430-53-1230	LIGHTS & POWER	\$230,000	\$200,000
4430-53-1250	HEAT	\$1,100	\$1,500
4430-53-1270	GAS & OIL	\$4,500	\$6,000
4430-53-2250	LAB SUPPLIES	\$14,373	\$14,400
4430-54-2010	NEW EQUIPMENT	\$3,000	\$5,500
4430-54-2015	HAZEL VREEK INTAKE PROJECT	\$0	\$420,000
44300-58-1000	GEFA PAYMENT	\$1,200,000	\$1,163,000
TOTAL		\$2,403,502	\$2,856,775

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.

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 vehicle driven by the Community Development Department.

Community Development Budget

G/L Account	G/L Description	Approved 2022	Proposed 2023
7500-51-1100	SALARY	\$112,905	\$131,486
7500-51-2110	EMPLOYEE HEALTH INS.	\$16,881	\$21,215
7500-51-2200	SOCIAL SECURITY	\$9,032	\$10,519
7500-51-2400	GMEBS	\$9,738	\$11,503
7500-51-2700	WORKER'S COMP.	\$494	\$606
7500-52-1200	PROFESSIONAL FEES	\$5,000	\$10,000
7500-52-2205	EQUIPMENT MAINT.	\$500	\$500
7500-52-2210	VEHICLE MAINTENANCE	\$750	\$750
7500-52-2310	EQUIPMENT RENTAL	\$1,500	\$1,500
7500-52-3100	LIABILITY INSURANCE	\$4,422	\$4,674
7500-52-3105	VEHICLE INSURANCE	\$250	\$226
7500-52-3210	TELEPHONE	\$1,440	\$1,440
7500-52-3300	ADVERTISING	\$5,000	\$8,000
7500-52-3500	MEETINGS/TRAVEL	\$5,000	\$7,000
7500-52-3600	MEMBERSHIP FEES	\$4,500	\$4,500
7500-52-3700	TRAINING	\$4,000	\$6,000
7500-53-1010	UNIFORMS	\$200	\$400
7500-53-1100	SUPPLIES	\$1,000	\$1,000
7500-53-1230	LIGHTS & POWER	\$5,000	\$5,000
7500-53-1270	HEAT	\$1,000	\$1,000
7500-53-1270	GASOLINE	\$600	\$600
7500-54-2100	NEW EQUIPMENT	\$2,000	\$4,000
7500-60-1020	SPECIAL EVENTS	\$10,000	\$25,000
7500-60-1030	PROGRAM FUNDS	\$15,000	\$15,000
TOTAL		\$216,212	\$271,919

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.

Transfer to Water & Sewer Fund – These funds will be used to cover the costs for some equipment needed by the Water & Sewer Departments.

Transfer to Sanitation Fund – These funds will be used to make up for revenue shortfalls in the Sanitation Enterprise Fund.

Transfer to General Fund – These funds will be used to cover the cost of Public Safety premium pay, and some equipment costs for the Police, Planning, and Fire Departments.

ARPA Fund Budget

	Proposed 2023	
Revenues		
Fund Balance	\$1,000,000	
Total	\$1,000,000	
Expenses		
Transfer to Water & Sewer Fund	\$11,250	
Transfer to Sanitation Fund	\$41,000	
Transfer to General Fund	\$193,000	
Totals	\$245,250	

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

	Proposed 2023	
Revenues		
RENTAL REVENUE	\$60,000	
Total	\$60,000	
Expenses		
SUPPLIES	\$1,000	
ELECTRICITY	\$13,000	
HEAT	\$6,000	
FURNISHINGS	\$5,000	
CLEANING COSTS	\$15,000	
ADMINISTRATION COSTS	\$20,000	
Totals	\$60,000	

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 lease payment for the garbage truck that was purchased in 2020.

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.

2023 Paving Project – these funds will be used to resurface Banks Street, Dolson Street, Market Corners Drive, and Sunrise Circle.

South Main Street Crosswalk – because the crosswalk project will not be finished in 2022 we need to move this cost to the 2023 budget.

SPLOST Fund Budget

	Proposed 2023	
Revenues		
Fund Balance	\$743,871	
Current Year Income	\$960,000	
Interest Earned	\$3,000	
Total	\$1,706,871	
Expenses		
Municipal Bond Payment	\$60,000	
GMA Public Safety Lease	\$300,000	
2023 Paving Project	\$782,000	
South Main Street Crosswalk Project	\$30,000	
Totals	\$1,172,000	

Storm Water Utility Fund

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

Personnel Costs – These 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.

South Main Street Drainage Project – This project will improve drainage in the South Main Street, Wyly Street, and Ellis Street area.

STORM WATER UTILITY BUDGET

	Proposed	
	2023	
Revenues		
Fund Balance	\$121,650	
Current Year Income	\$360,000	
Interest Earned	\$350	
Total	\$482,000	
Expenses		
Personnel Costs	\$30,000	
Drainage System Maintenance	\$40,000	
Professional Fees	\$10,000	
CDBG Project	\$100,000	
South Main Street Drainage Project	\$50,000	
Pine Street Drainage Project	\$221,000	
Total	\$451,000	

