City of Mountain Breezes

Cleveland, Georgia.

2022/2023

FISCAL BUDGET

First Public Hearing and Consideration: June 6, 2022

Second Public Hearing and Adoption: June 13, 2022

CITY OF CLEVELAND, GEORGIA
2022/2023 FISCAL BUDGET
RESOLUTION
2022-09

WHEREAS, the City Administrator of the City of Cleveland has prepared and submitted to the Governing Authority, a budget for the year beginning July 1, 2022 and ending June 30, 2023;

WHEREAS, the City Council of Cleveland has held a Public Hearing to consider the budget on June 6, 2022 and June 13, 2022 and has studied and revised the proposed budget; it is considered in the best interest of the City Council to adopt it;

NOW THEREFORE, BE IT RESOLVED by the City of Cleveland, Georgia, the budget attached hereto and made a part of these minutes of the June 13, 2022 meeting hereof for the year beginning July 1, 2022 and ending June 30, 2023 is approved.

Josh Turner

Josh Turner — Mayor

Jeremy T McClure

Jeremy McClure — Council Member, Ward 3

Nan Bowen

Nan Bowen — Council Member, Ward 1

CJ McDonald

CJ McDonald — Council Member, Ward 4, Mayor Pro Tem

Rebecca L Yardley

Rebecca Yardley — Council Member, Ward 2

ATTEST:

Lisa A Ritchie

Lisa A. Ritchie — City Clerk

First Public Hearing and Consideration: June 6, 2022
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City of Cleveland Budget Fiscal Year 2022-2023

		General Fund 100	Hotel/Motel Fund 275	Confiscated Cash Fund 210	Water/Sewer Fund 505	Capital Projects SPLOSTV Fund 320
Revenues		$4,145,545.00	$27,750.00	$10,005.00	$2,793,440.00	$1,101,000.00
Expenses						
	General Government (Admin, Shop, Court)	$1,353,267.00				
	Public Safety (Police and Fire)	$2,268,688.00				
	Streets	$144.475.00				
	Sanitation	$336,615.00				
	Cultural & Recreation	$42,500.00				
	total	$4,145,545.00				
	Hotel/Motel					
	total		$27,750.00			
	Confiscated Cash Fund (Police equipment)			$10,005.00		
	Water				$1,716,555.00	
	Sewer				$1,076,885.00	
	total				$2,793,440.00	
	Capital Projects - infrastructure					$1,101,000.00

2022-2023 BUDGET

GENERAL FUND REVENUES

G/L Code	Account Title	2021-2022	2022-2023	difference $	difference %
310000	TAXES				
311100	current yr prop tax	$593,300.00	$632,000.00	$38,700.00	6.52%
311190	pmt in lieu of tax	$6,000.00	$10,000.00	$4,000.00	66.67%
311200	previous yr prop tax	$5,000.00	$5,000.00	$0.00	0.00%
311310	vehicle ad valorem tax	$4,500.00	$4,500.00	$0.00	0.00%
311315	TAVT (new veh tax)	$65,000.00	$70,000.00	$5,000.00	7.69%
311320	mobile home tax	$500.00	$2,500.00	$2,000.00	400.00%
311340	Intangible tax	$700.00	$1,100.00	$400.00	57.14%
311341	Intangible recording tax	$5,000.00	$12,500.00	$7,500.00	150.00%
311400	prior yr tax - personal	$500.00	$500.00	$0.00	0.00%
311600	real estate transfer tax	$2,500.00	$8,000.00	$5,500.00	220.00%
311700	franchise tax/electric	$235,000.00	$246,000.00	$11,000.00	4.68% *
311731	franchise tax/gas	$7,500.00	$8,500.00	$1,000.00	13.33% *
311750	franchise tax/Cable	$10,000.00	$11,000.00	$1,000.00	10.00% *
311760	franchise tax/telephone	$20,000.00	$21,000.00	$1,000.00	5.00% *
313100	sales tax	$1,122,000.00	$1,200,000.00	$78,000.00	6.95% *
314200	unrestricted hotel/motel (50% of 3%)	$16,000.00	$22,000.00	$6,000.00	37.50% *
314202	beer/wine excise tax	$185,000.00	$192,000.00	$7,000.00	3.78% *
314300	distilled spirits excise tax	$6,200.00	$9,000.00	$2,800.00	45.16% *
316200	premiums tax	$275,000.00	$294,000.00	$19,000.00	6.91%
316300	financial institution tax	$29,000.00	$31,000.00	$2,000.00	6.90%
316400	occupational tax	$80,000.00	$88,000.00	$8,000.00	10.00% *
319110	interest on tax	$700.00	$900.00	$200.00	28.57%
319111	penalty on tax	$300.00	$300.00	$0.00	0.00%
319900	occ. tax late fee	$250.00	$250.00	$0.00	0.00%

320000	**LICENSES AND PERMITS**				
321100	beer/wine permit	$63,500.00	$68,000.00	$4,500.00	7.09% *
322210	re-zoning fees	$2,000.00	$3,000.00	$1,000.00	50.00% *
322950	land dist. Permits	$2,000.00	$2,000.00	$0.00	0.00%
323100	building permits	$40,000.00	$49,000.00	$9,000.00	22.50% *
323101	Certificate of Occupancy	$2,000.00	$2,500.00	$500.00	25.00% *

2022-2023 BUDGET

General Fund Revenues		2021-2022	2022-2023	difference $	difference %
323102	plan review	$3,000.00	$3,000.00	$0.00	0.00%
323901	accident reports	$2,500.00	$2,000.00	-$500.00	-20.00%
330000	**INTERGOVERNMENTAL REVENUES**				
331150	Appalachian RDEO - reimburse	$33,600.00	$34,600.00	$1,000.00	2.98%
334003	GFST Grant - Fire	$100.00	$100.00	$0.00	0.00%
334101	LMIG Rev - Streets	$50,000.00	$54,750.00	$4,750.00	9.50%
334102	LMIG Safety - Streets	$0.00	$0.00	$0.00	
336002	WC Fire Aid Agreement	$7,500.00	$45,000.00	$37,500.00	500.00% *
340000	**CHARGES FOR SERVICES**				
341100	court cost	$2,000.00	$2,000.00	$0.00	0.00%
341101	bench trial fees	$150.00	$150.00	$0.00	0.00%
341105	indigent defense app fee	$100.00	$100.00	$0.00	0.00%
341106	publication charge (DUI)	$100.00	$100.00	$0.00	0.00%
341910	election fees	$500.00	$500.00	$0.00	0.00%
342900	contempt fees	$100.00	$100.00	$0.00	0.00%
344110	sanitation collections	$382,500.00	$395,500.00	$13,000.00	3.40%
349300	returned check fee	$100.00	$100.00	$0.00	0.00%
350000	**FINES AND FORFEITURES**				
351100	fines	$75,000.00	$67,500.00	-$7,500.00	-10.00% *
351170	1st offender charge	$50.00	$50.00	$0.00	0.00%

2022-2023 BUDGET

360000	INVESTMENT INCOME				
361000	interest income	$1,500.00	$1,500.00	$0.00	0.00%
380000	MISCELLANEOUS INCOME				
381000	Sub Station rental	$4,500.00	$4,500.00	$0.00	0.00%
389000	misc. income	$30,000.00	$30,000.00	$0.00	0.00%
389001	Administrative duties due from water/sewer	$165,400.00	$173,700.00	$8,300.00	5.02%
389003	police dept. misc. income	$54,000.00	$54,000.00	$0.00	0.00%
389004	City Park Brick Program	$500.00	$500.00	$0.00	0.00%
390000	OTHER FINANCING SOURCES				
394000	fund balance/reserve	$257,710.00	$281,245.00	$23,535.00	9.13%
	TOTAL	$3,850,360.00	$4,145,545.00	$295,185.00	7.67%

2021-2022 BUDGET

ADMINISTRATION

G/L Code	Account Title		2021-2022		2022-2023		difference $	difference %
511100	Salaries	$	410,000.00	$	505,000.00	$	95,000.00	23.17%
511101	Salaries - Council	$	26,000.00	$	26,000.00	$	-	0.00%
511300	Overtime	$	2,200.00	$	2,000.00	$	(200.00)	-9.09%
512200	Payroll Taxes - Fica/MC	$	31,850.00	$	39,000.00	$	7,150.00	22.45%
512400	Retirement	$	39,900.00	$	51,000.00	$	11,100.00	27.82%
512700	Workers Comp	$	18,000.00	$	11,000.00	$	(7,000.00)	-38.89%
512910	Health Insurance	$	45,900.00	$	60,200.00	$	14,300.00	31.15%
512920	Life Insurance	$	250.00	$	300.00	$	50.00	20.00%
512930	Employee Training	$	2,750.00	$	5,500.00	$	2,750.00	100.00%
512940	Med Service - Employee	$	150.00	$	200.00	$	50.00	33.33%
512960	Employee Bonds	$	600.00	$	600.00	$	-	0.00%
512970	Pension Plan Expense	$	2,000.00	$	2,000.00	$	-	0.00%
521000	Credit/Debit Fees	$	1,500.00	$	1,750.00	$	250.00	16.67%
521201	Accounting Services	$	1,000.00	$	1,500.00	$	500.00	50.00%
521202	Audit Fees	$	15,000.00	$	15,000.00	$	-	0.00%
521203	Engineering Services	$	30,000.00	$	15,000.00	$	(15,000.00)	-50.00%
521204	Pest Control	$	650.00	$	750.00	$	100.00	15.38%
521205	Legal Services	$	10,000.00	$	20,000.00	$	10,000.00	100.00%
521206	WC Tax Commissioner	$	8,500.00	$	8,500.00	$	-	0.00%
521300	Computer Software Support	$	34,000.00	$	55,115.00	$	21,115.00	62.10%
522140	Landscape Improvements	$	1,000.00	$	500.00	$	(500.00)	-50.00%
522150	Mileage reimbursement	$	1,000.00	$	900.00	$	(100.00)	-10.00%
522160	Cemetery Fund	$	750.00	$	750.00	$	-	0.00%
522201	Repairs	$	4,500.00	$	6,000.00	$	1,500.00	33.33%
522300	Oak Springs bldg maintenance	$	9,000.00	$	6,000.00	$	(3,000.00)	-33.33%
523101	Liability Insurance	$	31,000.00	$	33,000.00	$	2,000.00	6.45%
523201	Telephone	$	6,200.00	$	7,500.00	$	1,300.00	20.97%
523300	Advertising	$	3,500.00	$	2,000.00	$	(1,500.00)	-42.86%

2022-2023 BUDGET

Administration			2021-2022		2022-2023		difference $	difference %
523600	Dues	$	8,500.00	$	9,500.00	$	1,000.00	11.76%
523700	Officials Training	$	20,000.00	$	20,000.00	$	-	0.00%
523901	Donations/Tree City	$	5,500.00	$	5,000.00	$	(500.00)	-9.09%
523903	Over/Short	$	5.00	$	5.00	$	-	0.00%
523904	Flowers/Memorials	$	1,000.00	$	1,200.00	$	200.00	20.00%
523906	Economic Dev	$	-	$	7,500.00	$	7,500.00	
523907	Chamber	$	2,500.00	$	2,500.00	$	-	0.00%
523913	Building Authority			$	7,500.00	$	7,500.00	
523914	Downtown Dev Authority			$	7,500.00	$	7,500.00	
523910	Family Connections	$	5,300.00	$	5,300.00	$	-	0.00%
523911	WC Historical Society	$	11,000.00	$	11,000.00	$	-	0.00%
524002	Elections	$	5,000.00	$	2,500.00	$	(2,500.00)	-50.00%
524004	Zoning board	$	2,700.00	$	2,700.00	$	-	0.00%
531101	Supplies	$	14,000.00	$	15,500.00	$	1,500.00	10.71%
531102	Computer Supplies	$	4,000.00	$	7,500.00	$	3,500.00	87.50%
531230	Electricity	$	16,000.00	$	13,000.00	$	(3,000.00)	-18.75%
531231	Electricity - Streets	$	82,000.00	$	77,000.00	$	(5,000.00)	-6.10%
531701	Postage	$	2,500.00	$	2,800.00	$	300.00	12.00%
531799	Misc. expense	$	15,000.00	$	13,000.00	$	(2,000.00)	-13.33%
540000	Capital Outlay	$	5,000.00	$	-	$	(5,000.00)	-100.00%
542001	Equipment	$	4,000.00	$	3,000.00	$	(1,000.00)	-25.00%
542400	Computer Equipment	$	5,000.00	$	3,500.00	$	(1,500.00)	-30.00%
572003	Unrestricted Expense (50% of 3%)	$	4,000.00	$	4,000.00	$	-	0.00%
579000	Contingencies	$	5,000.00	$	4,000.00	$	(1,000.00)	-20.00%
579100	Library	$	5,500.00	$	5,500.00	$	-	0.00%
	TOTAL	**$**	**960,705.00**	**$**	**1,108,070.00**	**$**	**147,365.00**	**15.34%**

2022-2023 BUDGET

POLICE

G/L Code	Account Title		2021-2022		2022-2023		difference $$	difference %
511100	Salaries	$	1,021,300.00	$	1,105,803.00	$	84,503.00	8.27%
511300	Overtime	$	22,000.00	$	25,000.00	$	3,000.00	13.64%
512200	Payroll Taxes - Fica/MC	$	83,440.00	$	86,500.00	$	3,060.00	3.67%
512400	Retirement 10%	$	104,500.00	$	113,055.00	$	8,555.00	8.19%
512700	Workers Comp 4%	$	32,500.00	$	43,700.00	$	11,200.00	34.46%
512910	Health Insurance	$	156,100.00	$	161,600.00	$	5,500.00	3.52%
512920	Life Insurance	$	850.00	$	950.00	$	100.00	11.76%
512930	Employee Training	$	9,000.00	$	9,000.00	$	-	0.00%
512940	Med Service - Employee	$	1,200.00	$	600.00	$	(600.00)	-50.00%
512950	Clothing Allowance	$	12,000.00	$	12,000.00	$	-	0.00%
512960	Employee Bonds	$	150.00	$	150.00	$	-	0.00%
521300	Computer Software Support	$	64,250.00	$	75,560.00	$	11,310.00	17.60%
522201	Repairs	$	6,000.00	$	16,000.00	$	10,000.00	166.67%
522203	Maintenance/copier	$	2,500.00	$	2,000.00	$	(500.00)	-20.00%
522204	Maintenance/police	$	3,000.00	$	4,000.00	$	1,000.00	33.33%
523201	Telephone	$	11,000.00	$	10,000.00	$	(1,000.00)	-9.09%
523600	Dues	$	500.00	$	2,000.00	$	1,500.00	300.00%
531101	Supplies	$	20,000.00	$	20,000.00	$	-	0.00%
531102	Computer Supplies/Equip	$	15,000.00	$	10,000.00	$	(5,000.00)	-33.33%
531103	Radios	$	3,000.00	$	14,000.00	$	11,000.00	366.67%
531104	Tires	$	6,000.00	$	8,000.00	$	2,000.00	33.33%
531270	Gasoline	$	40,000.00	$	52,000.00	$	12,000.00	30.00%
531701	Postage	$	250.00	$	250.00	$	-	0.00%
540000	Capital outlay	$	35,000.00	$	-	$	(35,000.00)	-100.00%
531230	Electric	$	6,000.00	$	7,000.00	$	1,000.00	16.67%
	TOTAL	$	1,655,540.00	$	1,779,168.00	$	123,628.00	7.47%

2022-2023 BUDGET

Fire Department 435000

G/L Code	Account Title		2021-2022		2022-2023		difference $	difference %
511100	Salaries	$	295,000.00	$	320,000.00	$	25,000.00	8.47%
511104	Fireman pay 1099	$	1,000.00	$	500.00	$	(500.00)	0.00%
511300	Overtime	$	2,500.00	$	3,750.00	$	1,250.00	50.00%
512200	Payroll Taxes	$	25,800.00	$	26,600.00	$	800.00	3.10%
512400	Retirement (10%)	$	4,600.00	$	4,600.00	$	-	0.00%
512700	Workers Comp (5.22%)	$	12,000.00	$	15,500.00	$	3,500.00	29.17%
512910	Health Insurance	$	13,200.00	$	10,500.00	$	(2,700.00)	-20.45%
512920	Life Insurance	$	50.00	$	50.00	$	-	0.00%
521300	Computer Software Support	$	7,000.00	$	13,570.00	$	6,570.00	93.86%
522201	Repairs	$	28,000.00	$	20,000.00	$	(8,000.00)	-28.57%
522202	Maintenance/Labor	$	5,200.00	$	5,200.00	$	-	0.00%
522300	Building Rent	$	12,000.00	$	12,000.00	$	-	
523101	Liability Insurance	$	7,000.00	$	9,000.00	$	2,000.00	28.57%
523201	Telephone	$	1,000.00	$	1,000.00	$	-	0.00%
531101	Supplies	$	32,000.00	$	32,000.00	$	-	0.00%
531230	Electricity	$	-	$	1,200.00	$	1,200.00	
531270	Gasoline	$	7,800.00	$	7,800.00	$	-	0.00%
531280	Heat	$	1,800.00	$	1,200.00	$	(600.00)	-33.33%
531701	Postage	$	50.00	$	50.00	$	-	0.00%
540000	Capital Outlay	$	23,000.00	$	-	$	(23,000.00)	-100.00%
579000	Contingencies	$	6,000.00	$	5,000.00	$	(1,000.00)	-16.67%
	TOTAL	$	485,000.00	$	489,520.00	$	4,520.00	0.93%

2022-2023 BUDGET

City Court 432900

G/L Code	Account Title		2021-2022		2022-23		difference $$	difference %
511100	Salaries	$	55,450.00	$	61,440.00	$	5,990.00	10.80%
511103	Salaries - City Judge	$	14,545.00	$	14,545.00	$	-	0.00%
511300	Overtime	$	3,000.00	$	3,100.00	$	100.00	3.33%
512200	Payroll Taxes - Fica/MC	$	4,250.00	$	5,000.00	$	750.00	17.65%
512400	Retirement	$	5,400.00	$	6,500.00	$	1,100.00	20.37%
512700	Workers Comp	$	1,300.00	$	1,050.00	$	(250.00)	-19.23%
512910	Health Insurance	$	9,180.00	$	10,100.00	$	920.00	10.02%
512920	Life Insurance	$	50.00	$	50.00	$	-	0.00%
512930	Employee Training	$	700.00	$	700.00	$	-	0.00%
512931	Judge Training	$	800.00	$	1,000.00	$	200.00	25.00%
521210	Solicitor's Pay	$	12,000.00	$	12,000.00	$	-	0.00%
521211	Prison board	$	14,000.00	$	14,000.00	$	-	0.00%
521212	Court appointed attorney	$	13,500.00	$	13,500.00	$	-	0.00%
521213	Court Reporter	$	3,000.00	$	3,000.00	$	-	0.00%
521214	Court interpreter	$	600.00	$	600.00	$	-	0.00%
521216	Witness fees	$	300.00	$	300.00	$	-	0.00%
521217	SSL Services	$	200.00	$	200.00	$	-	0.00%
521300	Computer Software Support	$	3,200.00	$	6,075.00	$	2,875.00	89.84%
522201	Repairs	$	200.00	$	200.00	$	-	0.00%
523201	Telephone	$	250.00	$	300.00	$	50.00	20.00%
523600	Dues	$	160.00	$	200.00	$	40.00	25.00%
531101	Supplies	$	1,800.00	$	2,000.00	$	200.00	11.11%
531701	Postage	$	350.00	$	350.00	$	-	0.00%
531705	Prisoner med expense	$	300.00	$	300.00	$	-	0.00%
542400	Computer Equipment	$	1,000.00	$	1,000.00	$	-	0.00%
	TOTAL	$	145,535.00	$	157,510.00	$	11,975.00	8.23%

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2022-2023 BUDGET

SHOP

G/L Code	Account Title		2021-2022		2022-2023		difference $$	difference %
511100	Salaries	$	39,550.00	$	40,237.00	$	687.00	1.74%
511300	Overtime	$	675.00	$	750.00	$	75.00	11.11%
512200	Payroll Taxes - Fica/MC	$	3,100.00	$	3,200.00	$	100.00	3.23%
512400	Retirement	$	4,000.00	$	4,100.00	$	100.00	2.50%
512700	Workers Comp	$	800.00	$	1,700.00	$	900.00	112.50%
512910	Health Insurance	$	9,180.00	$	10,100.00	$	920.00	10.02%
512920	Life Insurance	$	50.00	$	50.00	$	-	0.00%
512940	Med Service - Employee	$	50.00	$	50.00	$	-	0.00%
512950	Clothing Allowance	$	500.00	$	400.00	$	(100.00)	-20.00%
521300	Computer Software Supp	$	2,650.00	$	2,300.00	$	(350.00)	-13.21%
522201	Repairs	$	1,200.00	$	1,200.00	$	-	0.00%
522205	Bldg/Property Maintenance	$	6,000.00	$	5,000.00	$	(1,000.00)	-16.67%
523201	Telephone	$	2,200.00	$	1,700.00	$	(500.00)	-22.73%
531101	Supplies	$	11,500.00	$	11,000.00	$	(500.00)	-4.35%
531230	Electricity	$	1,500.00	$	1,500.00	$	-	0.00%
531280	Heat/Gas	$	1,250.00	$	1,400.00	$	150.00	12.00%
540000	Capital Outlay	$	5,000.00	$	-	$	(5,000.00)	-100.00%
542001	Equipment	$	2,500.00	$	3,000.00	$	500.00	20.00%
	TOTAL	$	91,705.00	$	87,687.00	$	(4,018.00)	-4.38%

2022-2023 BUDGET

STREETS

G/L Code	Account Title	2021-2022	2022-2023	difference $$	difference %
511100	Salaries	$ 35,120.00	$ 34,050.00	$ (1,070.00)	-3.05%
511300	Overtime	$ 1,000.00	$ 1,200.00	$ 200.00	20.00%
512200	Payroll Taxes - Fica/MC	$ 2,700.00	$ 2,700.00	$ -	0.00%
512400	Retirement	$ 3,515.00	$ 3,525.00	$ 10.00	0.28%
512700	Workers Comp	$ 1,400.00	$ 2,800.00	$ 1,400.00	100.00%
512910	Health Insurance	$ 9,180.00	$ 10,100.00	$ 920.00	10.02%
512920	Life Insurance	$ 50.00	$ 50.00	$ -	0.00%
512930	Employee Training	$ 150.00	$ 150.00	$ -	0.00%
512940	Medical services	$ 100.00	$ 100.00	$ -	0.00%
512950	Clothing allowance	$ 500.00	$ 400.00	$ (100.00)	-20.00%
521400	Contract srv-Prison workers	$ 10,500.00	$ 10,500.00	$ -	0.00%
522201	Repairs	$ 5,500.00	$ 7,000.00	$ 1,500.00	27.27%
522211	LMIG - Street Repairs	$ 50,000.00	$ 54,750.00	$ 4,750.00	9.50%
522212	LMIG Safety - Streets	$ -	$ -	$ -	
523201	Telephone	$ 100.00	$ 550.00	$ 450.00	450.00%
531101	Supplies	$ 5,000.00	$ 6,500.00	$ 1,500.00	30.00%
531104	Tires	$ 1,000.00	$ 1,000.00	$ -	0.00%
531230	Electricity	$ 400.00	$ 600.00	$ 200.00	50.00%
531270	Gasoline	$ 3,500.00	$ 5,500.00	$ 2,000.00	57.14%
540000	Capital Outlays	$ 5,000.00	$ -	$ (5,000.00)	-100.00%
542001	Equipment	$ 3,500.00	$ 3,000.00	$ (500.00)	-14.29%
	TOTAL	$ 138,215.00	$ 144,475.00	$ 6,260.00	4.53%

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2022-2023 BUDGET

SANITATION

G/L Code	Account Title	2021-2022	2022-2023	difference $	difference %
511100	Salaries	$ 116,300.00	$ 111,390.00	$ (4,910.00)	-4.22%
511300	Overtime	$ 5,500.00	$ 6,200.00	$ 700.00	12.73%
512200	Payroll Taxes - Fica/MC	$ 9,200.00	$ 9,100.00	$ (100.00)	-1.09%
512400	Retirement	$ 12,000.00	$ 11,800.00	$ (200.00)	-1.67%
512700	Workers Comp	$ 3,000.00	$ 11,700.00	$ 8,700.00	290.00%
512910	Health Insurance	$ 18,360.00	$ 20,200.00	$ 1,840.00	10.02%
512920	Life Insurance	$ 100.00	$ 100.00	$ -	0.00%
512940	Medical services	$ 100.00	$ 100.00	$ -	0.00%
512950	Clothing allowance	$ 1,000.00	$ 750.00	$ (250.00)	-25.00%
521300	Computure Software Support		$ 175.00	$ 175.00	
522201	Repairs	$ 12,000.00	$ 12,000.00	$ -	0.00%
523201	Telephone	$ 400.00	$ 1,100.00	$ 700.00	175.00%
523902	Landfill Tipping Fees	$ 115,000.00	$ 122,000.00	$ 7,000.00	6.09%
531101	Supplies	$ 10,000.00	$ 8,000.00	$ (2,000.00)	-20.00%
531104	Tires	$ 2,500.00	$ 2,500.00	$ -	0.00%
531230	Electricity	$ 2,200.00	$ 2,000.00	$ (200.00)	-9.09%
531270	Gasoline	$ 11,500.00	$ 14,500.00	$ 3,000.00	26.09%
540000	Capital Outlay	$ 9,000.00	$ -	$ (9,000.00)	-100.00%
579000	Contingencies	$ 3,000.00	$ 3,000.00	$ -	0.00%
	TOTAL	$ 331,160.00	$ 336,615.00	$ 5,455.00	1.65%

2022-2023 Budget

City Park G/L Code	Account Title		2021-2022		2022-2023		difference $$	difference %
522201	Repairs	$	3,000.00	$	3,000.00	$	-	0.00%
523102	Property lease insurance	$	4,200.00	$	4,600.00	$	400.00	9.52%
531101	Supplies	$	6,000.00	$	5,500.00	$	(500.00)	-8.33%
531230	Electricity	$	4,800.00	$	4,900.00	$	100.00	2.08%
540000	Capital Outlay	$	5,000.00	$	5,000.00	$	-	0.00%
542501	Playground supplies	$	18,000.00	$	18,000.00	$	-	0.00%
579000	Contingencies	$	1,500.00	$	1,500.00	$	-	0.00%
	TOTAL	$	42,500.00	$	42,500.00	$	-	0.00%

2021-2022 BUDGET

WATER/SEWER REVENUE FUND

G/L Code	Account Title		2020-2021		2021-2022		2022-2023		difference $$	difference %
340000	Charges for Services									
344210	Water Revenue	$	985,000.00	$	1,024,000.00	$	1,045,000.00	$	21,000.00	2.05%
344211	Late Fees	$	30,000.00	$	30,000.00	$	30,000.00	$	-	0.00%
344212	Reconnect Fees	$	8,000.00	$	10,000.00	$	10,000.00	$	-	0.00%
344213	Water System Connection Fees	$	25,000.00	$	25,000.00	$	30,000.00	$	5,000.00	20.00%
344255	Sewer Revenue	$	1,127,500.00	$	1,167,000.00	$	1,191,000.00	$	24,000.00	2.06%
344257	Sewer System Connection Fees	$	20,000.00	$	20,000.00	$	20,000.00	$	-	0.00%
349300	Returned Check Fee	$	500.00	$	500.00	$	500.00	$	-	0.00%
360000	Investment on Income									
361000	Interest Income	$	25,000.00	$	15,000.00	$	5,000.00	$	(10,000.00)	-66.67%
380000	Miscellaneous Revenue									
389000	Misc. Income	$	15,000.00	$	30,000.00	$	32,000.00	$	2,000.00	6.67%
133000	Retained Earnings	$	379,310.00	$	447,505.00	$	429,940.00	$	(17,565.00)	-3.93%
	TOTAL	$	2,615,310.00	$	2,769,005.00	$	2,793,440.00	$	24,435.00	0.88%

2022-2023 BUDGET

WATER

G/L Code	Account Title		2021-2022		2022-2023		difference $$	difference %
511100	Salaries	$	405,900.00	$	419,250.00	$	13,350.00	3.29%
511300	Overtime	$	50,800.00	$	52,900.00	$	2,100.00	4.13%
512200	Payroll Taxes - Fica/MC	$	35,000.00	$	36,120.00	$	1,120.00	3.20%
512400	Retirement	$	45,700.00	$	47,215.00	$	1,515.00	3.32%
512410	Pension Plan Expense	$	2,500.00	$	3,200.00	$	700.00	28.00%
512700	Workers Comp	$	16,300.00	$	18,000.00	$	1,700.00	10.43%
512910	Health Insurance	$	73,450.00	$	70,000.00	$	(3,450.00)	-4.70%
512920	Life Insurance	$	400.00	$	350.00	$	(50.00)	-12.50%
512930	Employee Training	$	2,500.00	$	1,500.00	$	(1,000.00)	-40.00%
512940	Med Service - Employee	$	400.00	$	400.00	$	-	0.00%
512950	Clothing Allowance	$	3,000.00	$	3,000.00	$	-	0.00%
521000	Credit/Debit Fees	$	14,000.00	$	17,500.00	$	3,500.00	25.00%
521201	Accounting Services	$	500.00	$	500.00	$	-	0.00%
521202	Audit Fees	$	11,000.00	$	11,000.00	$	-	0.00%
521203	Engineering Services	$	30,000.00	$	25,000.00	$	(5,000.00)	-16.67%
521300	Computer software support	$	53,000.00	$	45,000.00	$	(8,000.00)	-15.09%
521400	Contract svc-Prison workers	$	20,500.00	$	20,500.00	$	-	0.00%
522150	Mileage reimbursement	$	300.00	$	300.00	$	-	0.00%
522201	Repairs	$	60,000.00	$	60,000.00	$	-	0.00%
522202	Maintenance/labor	$	2,000.00	$	2,200.00	$	200.00	10.00%
523101	Liability Insurance	$	70,000.00	$	65,000.00	$	(5,000.00)	-7.14%
523201	Telephone	$	7,000.00	$	5,500.00	$	(1,500.00)	-21.43%
523300	Advertising	$	2,000.00	$	1,500.00	$	(500.00)	-25.00%

2020-2021 BUDGET

Water			2021-2022					
523600	Dues	$	12,000.00	$	9,000.00	$	(3,000.00)	-25.00%
523903	Over/Short	$	20.00	$	20.00	$	-	0.00%
523905	Return Check Fee	$	200.00	$	200.00	$	-	0.00%
531101	Supplies	$	45,000.00	$	50,000.00	$	5,000.00	11.11%
531102	Computer Supplies	$	5,000.00	$	2,500.00	$	(2,500.00)	-50.00%
531104	Tires	$	2,500.00	$	2,000.00	$	(500.00)	-20.00%
531107	Radio Read Meters	$	80,000.00	$	80,000.00	$	-	0.00%
531110	Chems-Water	$	22,000.00	$	20,000.00	$	(2,000.00)	-9.09%
531230	Electricity	$	70,000.00	$	65,000.00	$	(5,000.00)	-7.14%
531270	Gasoline	$	19,000.00	$	23,000.00	$	4,000.00	21.05%
531501	Water	$	225,000.00	$	230,000.00	$	5,000.00	2.22%
531701	Postage	$	4,500.00	$	4,700.00	$	200.00	4.44%
531799	Misc.expense	$	1,000.00	$	2,500.00	$	1,500.00	150.00%
540000	Capital Outlay	$	50,000.00	$	45,000.00	$	(5,000.00)	-10.00%
541301	Office improvements	$	2,000.00	$	1,000.00	$	(1,000.00)	-50.00%
541403	New line materials	$	12,000.00	$	14,000.00	$	2,000.00	16.67%
542001	Equipment	$	50,000.00	$	50,000.00	$	-	0.00%
542002	Well expense	$	30,000.00	$	30,000.00	$	-	0.00%
542004	Hydrant new/replacements	$	8,000.00	$	8,000.00	$	-	0.00%
611100	Administrative Services	$	165,400.00	$	173,700.00	$	8,300.00	5.02%
	TOTAL	$	1,709,870.00	$	1,716,555.00	$	6,685.00	0.39%

2022-2023 BUDGET

SEWER

G/L Code	Account Title	2021-2022	2022-2023	difference $$	difference %
511100	Salaries	$ 331,550.00	$ 354,400.00	$ 22,850.00	6.89%
511300	Overtime	$ 13,400.00	$ 14,000.00	$ 600.00	4.48%
512200	Payroll Taxes - Fica/MC	$ 26,500.00	$ 28,200.00	$ 1,700.00	6.42%
512400	Retirement	$ 34,500.00	$ 36,850.00	$ 2,350.00	6.81%
512700	Workers Comp	$ 7,000.00	$ 14,500.00	$ 7,500.00	107.14%
512910	Health Insurance	$ 55,100.00	$ 51,000.00	$ (4,100.00)	-7.44%
512920	Life Insurance	$ 300.00	$ 300.00	$ -	0.00%
512930	Employee Training	$ 2,000.00	$ 2,000.00	$ -	0.00%
512940	Med Service - Employee	$ 300.00	$ 300.00	$ -	0.00%
512950	Clothing Allowance	$ 3,500.00	$ 3,000.00	$ (500.00)	-14.29%
521203	Engineering Services	$ 15,000.00	$ 15,000.00	$ -	0.00%
521205	Legal Services	$ 4,000.00	$ 2,000.00	$ (2,000.00)	-50.00%
521300	Computer Software Support	$ 5,250.00	$ 6,950.00	$ 1,700.00	32.38%
521400	Contract svc-Prison workers	$ 19,000.00	$ 19,000.00	$ -	0.00%
522201	Repairs	$ 35,000.00	$ 30,000.00	$ (5,000.00)	-14.29%
522202	Maintenance/labor	$ 2,000.00	$ 3,000.00	$ 1,000.00	50.00%
523201	Telephone	$ 5,100.00	$ 4,100.00	$ (1,000.00)	-19.61%
523600	Dues	$ 300.00	$ 150.00	$ (150.00)	-50.00%
531101	Supplies	$ 100,000.00	$ 30,000.00	$ (70,000.00)	-70.00%
531104	Tires	$ 1,500.00	$ 1,500.00	$ -	0.00%
531112	Chemicals-Sewer	$ -	$ 60,000.00	$ 60,000.00	
531112	Lab Supplies-Sewer	$ -	$ 11,000.00	$ 11,000.00	
531230	Electricity	$ 140,000.00	$ 135,000.00	$ (5,000.00)	-3.57%
531231	Electricity Street Lights	$ 1,500.00	$ 1,000.00	$ (500.00)	-33.33%
531270	Gasoline		$ 2,000.00	$ 2,000.00	
531501	Water	$ 1,000.00	$ 800.00	$ (200.00)	-20.00%
531701	Postage	$ 1,000.00	$ 500.00	$ (500.00)	-50.00%
540000	Capital Outlay	$ 25,000.00	$ 25,000.00	$ -	0.00%
541302	Plant update/repairs	$ 6,000.00	$ 5,000.00	$ (1,000.00)	-16.67%
541403	New line materials	$ 25,000.00	$ 25,000.00	$ -	0.00%
541405	129 N Sewer - GEFA	$ 29,105.00	$ 29,105.00	$ -	0.00%
542001	Equipment	$ 18,000.00	$ 15,000.00	$ (3,000.00)	-16.67%

579300	Fines (EPD)	$	1,000.00	$	1,000.00	$	-	0.00%
581002	Truelove Project GEFA	$	87,230.00	$	87,230.00	$	-	0.00%
581004	Wastewater Plant - loan	$	63,000.00	$	63,000.00	$	-	0.00%
	TOTAL	$	1,059,135.00	$	1,076,885.00	$	17,750.00	1.68%

2022-2023 BUDGET

210 CONFISCATED CASH - REVENUE

G/L Code	Account Title	2020-2021	2021-2022	2022-2023	difference $$	difference %
350000	FINES AND FOREITURES					
351320	Confiscated Fund Revenue	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ -	0.00%
360000	INVESTMENT INCOME					
361000	Interest Income	$ 5.00	$ 5.00	$ 5.00	$ -	0.00%
	TOTAL	$ 10,005.00	$ 10,005.00	$ 10,005.00	$ -	0.00%

4320000 Police 210 CONFISCATED CASH - EXPENDITURES

G/L Code	Account Title	2020-2021	2021-2022	2022-2023	difference $$	difference %
531101	Supplies	$ 10,005.00	$ 10,005.00	$ 10,005.00	$ -	0.00%
	TOTAL	$ 10,005.00	$ 10,005.00	$ 10,005.00	$ -	0.00%

***FUND CAN ONLY BE USED FOR POLICE EQUIPMENT AND RELATED ITEMS
THIS IS NOT A PART OF THE GENERAL FUND REVENUES OR A PART OF THE
POLICE DEPARTMENT EXPENDITURES IN THE GENERAL FUND BUDGET***

2022-2023 BUDGET

275 HOTEL/MOTEL TAX - REVENUE

G/L Code	Account Title		2020-2021		2021-2022		2022-2023		difference $$	difference %
310000	TAXES									
314100	Revenue Hotel/Motel (60% of 5%)	$	7,316.25	$	7,830.00	$	10,000.00	$	2,170.00	27.71%
314101	Revenue Hotel/Motel (40% of 5%)	$	4,867.50	$	5,220.00	$	6,750.00	$	1,530.00	29.31%
314102	Restricted Revenue Hotel/Motel (50% of 3%)	$	3,658.13	$	3,915.00	$	5,500.00	$	1,585.00	40.49%
314200	Unrestricted Revenue Hotel/Motel (50% of 3%)	$	3,658.13	$	3,915.00	$	5,500.00	$	1,585.00	40.49%
	TOTAL	$	19,500.01	$	20,880.00	$	27,750.00	$	6,870.00	32.90%

Expenditure										
531706	Restricted Revenue Hotel/Motel (50% of 3%)	$	3,658.13	$	3,915.00	$	5,500.00	$	1,585.00	40.49%
531708	Restricted Revenue Hotel/Motel (40% of 5%)	$	4,867.50	$	5,220.00	$	6,750.00	$	1,530.00	29.31%
611200	transfer of Hotel/Motel to Gen Fund	$	10,974.38	$	11,745.00	$	15,500.00	$	3,755.00	31.97%
	TOTAL	$	19,500.01	$	20,880.00	$	27,750.00	$	6,870.00	32.90%

2022-2023 BUDGET

320 CAPITAL PROJECTS/SPLOST

G/L Code	Account Title	2020-2021	2021-2022	2022-2023	difference $$	difference %
310000	TAXES					
313204	SPLOST 4 REVENUE	$ 234,000.00	$ -	$ -	$ -	0.00%
	SPLOST 5 REVENUE	$ 466,000.00	$ 950,000.00	$ 1,100,000.00	$ 150,000.00	15.79%
360000	INVESTMENT INCOME					
361020	Interest SPLOST accounts	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -	0.00%
361021	Interest SPLOST 4	$ -			$ -	
361022	Interest SPLOST 5	$ -	$ 1,000.00	$ 1,000.00	$ -	0.00%
	TOTAL	$ 701,000.00	$ 951,000.00	$ 1,101,000.00	$ 250,000.00	26.29%

FY23 Budget Totals	Expenditures		6042022 Adjusted
	Administration	$ 1,163,890.00	$ 1,108,070.00
	Shop	$ 92,687.00	$ 87,687.00
	Police	$ 1,992,332.00	$ 1,779,168.00
	Fire	$ 522,820.00	$ 489,520.00
	City Court	$ 157,510.00	$ 157,510.00
	Streets	$ 148,725.00	$ 144,475.00
	Sanitation	$ 340,800.00	$ 336,615.00
	City Park	$ 42,500.00	$ 42,500.00
	General Total	$ 4,461,264.00	$ 4,145,545.00
	Water	$ 1,716,555.00	
	Sewer	$ 1,076,885.00	
	Water/Sewer Total	$ 2,793,440.00	
	SPLOST	$ 1,101,000.00	