		City of Clarkesville Page 1		2011 Approved Budget
		2011 Approved Budget		
			2011	
			Budget	
		Account		
		GENERAL FUND DEPARTMENTS		
		ADMINISTRATION		
1		***Revenues***		
2		Personal Property Taxes	177,110	
3		Real Property Taxes	893,527	
4		Property Tax Interest/Penalties	32,000	
5		SPLOST IV	-	
6		SPLOST V	9,050	
7		Alcoholic Beverage Tax	128,000	
8		Alcohol Excise Tax	7,500	
9		Financial Institution Business License Tax	21,000	
10		Franchise Tax	195,000	
11		Motor Vehicle Tax	42,500	
12		Intangible Tax	3,000	
13		Insurance Premium Tax	70,000	
14		Occupation Tax	23,000	
15		Public Utilities Ad Valorem Tax	30,000	
16		Real Estate Transfer Tax	1,500	
17		Payment in Lieu of Tax	12,000	
18		Federal Grants	-	
19		State Grants	-	
20		Local Grants	-	
21		Alcohol License	18,000	
22		Antenna Site Rental	17,000	
23		Surplus Equipment Sales	-	
24		Interest Income	35,000	
25		Depreciation Funded by Reserves	-	
26		Deficit Funded by Reserves	-	
27		Miscellaneous Fees	1,200	
		Total Administration Revenues	1,716,387	

		2011 Approved Budget Page 2		2011 Approved Budget
			2011 Budget	
		Account		
		Expenses		
28		Executive Salaries	4,200	
29		Administrative Salaries	159,000	
30		Payroll Tax	12,485	
31		Retirement Plans	57,500	
32		Group Insurance	23,736	
33		Workers Comp	1,018	
34		Liability Insurance	12,200	
35		Accounting	8,000	
36		Advertising	4,000	
37		Better Home Town Expense	-	
38		Building R & M	5,000	
39		Capital Reserve	-	
40		Comprehensive Plan	-	
41		Computer/Software Maintenance	16,800	
42		Depreciation	25,300	
43		Dues & Subscriptions	4,000	
44		Education & Training	3,600	
45		Election	2,200	
46		Engineering	-	
47		Legal	15,000	
48		Library	20,000	
49		Mauldin House	-	
50		Miscellaneous	500	
51		Office Equipment	800	
52		Office Supplies/Postage	6,500	
53		Ordinance Codification	-	
54		Public Relations	800	
55		Special Events	2,000	
56		Telephone	8,000	
57		Uniforms	900	
58		Utilities - City Hall	10,000	
59		Vehicle Expense/Gasoline	1,000	
60		**Total Administration Expenses**	404,538	
61		**Net Administration Revenues over Expenses**	1,311,849	

		2011 Budget
	Account	
	BETTER HOMETOWN	
62	**Revenues**	
63	Grants	-
64	Local Donations/Sponsorships	15,300
65	Total Revenues	15,300
66	**Expenses**	
67	Salary	40,000
68	Payroll Tax	3,025
69	Group Insurance	6,600
70	Workers Compensation	128
71	Liability Insurance	1,800
72	Advertising	1,500
73	Education and Training	1,600
	Gasoline	600
74	Small Office Equipment	1,500
75	Special Events	16,500
76	Participant Recreation	-
77	Office Supplies	1,200
78	Telephone	2,160
79	Uniforms	300
80	Utilites	4,100
81	Mauldin House R & M	1,500
82	Total Better Hometown Expenses	82,513
83	**Net Expenses Over Revenues**	(67,213)

		2011 Budget
	Account	
84	**FIRE DEPARTMENT**	
85	***Revenues***	
86	Fire Protection	41,500
87	Federal Grants	
88	State Grants	-
89	Local Grants	-
90	SPLOST V	5,400
91	Surplus Equipment Sales	-
92	**Total Fire Department Revenue**	46,900
93	***Expenses***	
94	Salaries - Full Time	183,608
95	Salaries - Clerical	17,626
96	Salaries - Part Time	27,360
97	Salaries - Volunteer	18,000
98	Payroll Tax	18,864
99	Group Insurance	38,358
100	Workers Comp	9,500
101	Liability Insurance	6,500
102	VFIS Insurance	2,400
103	Depreciation	6,000
104	Education & Training	2,000
105	Engine House R & M	1,000
106	Equipment R & M	4,000
107	Fire Equipment & Supplies	5,000
108	Gasoline	6,500
109	Office Supplies	4,500
110	Telephone	2,500
111	Uniforms	1,500
112	Utilities	6,000
113	Vehicle R & M	5,000
114	Vehicles & Equipment	22,000
115	**Total Fire Department Expenses**	388,217
116	**Net Fire Department Expense over Revenues**	(341,317)

		2011 Budget
	Account	
	GARDENS & GROUNDS	
117	***Expenses***	
118	Salaries - Full Time	70,686
119	Salaries - Part Time	800
120	Payroll Tax	5,469
121	Group Insurance	13,176
122	Workers Comp	4,182
123	Christmas Decorations	-
124	Education & Training	500
125	Equipment R & M	500
126	Gasoline	1,000
127	Greenway Maintenance	2,500
128	Liability Insurance	2,000
129	Plants & Garden Materials	3,000
130	Small Equipment & Tools	1,000
131	Telephone	1,000
132	Uniforms	600
133	Vehicle Maintenance	750
134	**Net Gardens & Grounds Expenses**	107,163

		2011 Budget
	Account	
	PLANNING & DEVELOPMENT	
135	***Revenues***	
136	Building Plan Review	1,000
137	Sign Permits	1,200
138	Zoning	1,000
139	Building Permits	6,000
140	**Total Planning & Development Revenues**	9,200
141	***Expenses***	
142	Planning Commission Salaries	2,100
143	Planning & Development Employee Salaries	32,640
144	Payroll Tax	2,497
145	Group Insurance	10,776
146	Workers Comp	2,000
147	Liability Insurance	1,500
148	Debt Service	-
149	Dues & Subscriptions	350
150	Education & Training	700
151	Equipment	600
152	Equipment R & M	200
153	Gasoline	2,400
154	Office Supplies	150
155	Small Equipment and Tools	250
156	Telephone	600
157	Vehicle R & M	400
158	Zoning Administration	200
159	**Total Planning & Development Expenses**	57,363
160	**Net Planning & Development Expenses over Revenues**	(48,163)

		2011 Budget
	Account	
	POLICE DEPARTMENT	
161	***Revenues***	
162	Fines & Forfeitures	38,000
163	SPLOST V	4,500
164	Federal Grants	-
165	State Grants	-
166	Local Grants	1,000
167	Surplus Equipment Sales	1,200
168	**Total Police Department Revenues**	44,700
169	***Expenses***	
170	Salaries - Full Time	238,800
171	Salaries - Part Time	23,000
172	Salaries - Clerical	17,626
173	Payroll Taxes	21,376
174	Unemployment	2,000
175	Group Insurance	50,982
176	Workers Comp	13,800
177	Liability Insurance	5,850
178	Animal Control	8,000
179	Annuity Fund	2,000
180	Court Software	2,000
181	Debt Service	40,300
182	Depreciation	30,000
183	Drug Abuse Treatment/Education	300
184	Dues & Fees	360
185	Education & Training	6,800
186	Gasoline	16,000
187	GSCCCA	7,000
188	Inmate Housing	4,000
189	Judge	4,200
190	Building R & M	8,000
191	Office Supplies	3,800
192	Public Defender/Interpreter	1,000
193	Public Safety Equipment	10,000
194	Public Safety Supplies	4,000
195	Equipment R & M	5,000
196	Telephone	3,000
197	Uniforms	3,000
198	Utilities	6,000
199	Victims Assistance Fund	1,100
200	Vehicle R & M	3,500
201	**Total Police Department Expenses**	542,794
202	**Net Police Department Expenses over Revenues**	(498,094)

	Account	2011 Budget
	POOL	
203	***Revenues***	
204	Pool Operations	-
205	Pool Concessions	-
206	**Total Pool Revenues**	-
207	***Expenses***	
208	Salaries	-
209	Payroll Tax	-
210	Group Insurance	-
211	Workers Comp	-
212	Liability Insurance	-
213	Concession Supplies	-
214	Depreciation	-
215	Education & Training	-
216	Pool Chemicals & Supplies	-
217	Pool Equipment R & M	-
218	Pool R & M	-
219	Telephone	400
220	Utilities	2,000
221	**Total Pool Expenses**	2,400
222	**Net Pool Expenses over Revenues**	(2,400)
	PARKS	
223	Park Equipment	4,000
224	Park Building R & M	11,500
225	Park Supplies	3,500
226	Park Utilities	2,400
227	**Total Park Expenses**	21,400

		2011 Budget
	Account	
	SANITATION	
228	**Revenues**	
229	Sanitation Fees	153,000
230	**Total Sanitation Revenues**	153,000
231	**Expenses**	
232	Salaries	33,760
233	Payroll Tax	2,583
234	Group Insurance	7,910
235	Workers Comp	5,000
236	Liability Insurance	5,200
237	Dumpsters	2,230
238	Equipment	2,500
239	Gasoline	9,000
240	Equipment R & M	500
241	Sanitation Truck R & M	4,000
242	Supplies	1,000
243	Tipping Fees	22,000
244	Uniforms	1,250
245	Depreciation	16,000
246	**Total Sanitation Expenses**	112,933
247	**Net Sanitation Expenses over Revenues**	40,067

		2011 Budget
	Account	
	STREET DEPARTMENT	
248	**Revenues**	
249	SPLOST V	9,050
250	Cemetary Lots & Burial Fees	-
251	**Total Street Department Revenues**	9,050
252	**Expenses**	
253	Salaries	160,817
254	Payroll Tax	12,302
255	Unemployment	3,000
256	Group Insurance	27,126
257	Workers Comp	16,000
258	Liability Insurance	5,600
259	Cemetary	650
260	Depreciation	21,800
261	Education & Training	1,945
262	Engineering	5,000
263	Equipment	5,000
264	Gasoline	14,000
265	Equipment R & M	9,000
266	Resurfacing	28,000
267	Shop R & M	1,500
268	Special Events	2,850
269	Street R & M	9,000
270	Supplies	8,000
271	Uniforms	3,660
272	Utilities/Shop	2,000
273	Utilities Street Lights	42,000
274	Vehicle R & M	4,000
275	**Total Street Department Expenses**	383,250
276	**Net Street Department Expenses over Revenues**	(374,200)
277	**Total General Fund Revenues**	1,994,537
278	**Total General Fund Expenses**	2,102,571
279	**Net General Fund Revenues Over Expenses**	(108,034)

		2011 Budget
	Account	
	WATER & SEWER FUND DEPARTMENTS	
	WATER & SEWER ADMINISTRATION	
280	***Revenues***	
281	Water Fees	1,100,000
282	Sewer Fees	375,000
283	Meter Installations	-
284	Water Tap Fees	10,000
285	Sewer Tap Fees	15,000
286	Penalties	25,000
287	Backflow Device Fees	-
288	Depreciation funded by Reserves	
289	Federal Grants	
290	State Grants	
291	Local Grants	
292	SPLOST IV	
293	SPLOST V	87,000
294	Sale of Surplus Equipment	-
295	Interest Income	6,000
296	**Total Water Department Administration Revenues**	1,618,000
297	***Expenses***	
298	Office Salaries	72,696
299	Payroll Tax	5,561
300	Retirement Plans	57,500
301	Group Insurance	13,176
302	Workers Comp	1,700
303	Liability Insurance	5,000
304	Advertising	800
305	Capital Fund Investment	-
306	Consent Order	-
307	Debt Service	226,000
308	Depreciation	120,000
309	Office Equipment	-
310	Education & Training	500
311	Office Supplies & Postage	16,000
312	Over/Short	75
313	Repairs & Maintenance	-
314	USGS Gauging Station	6,800
315	**Total Water Department Admin Expenses**	525,808
316	**Net Water Department Admin Revenues over Expenses**	1,092,192

		2011 Budget
	Account	
	WATER PLANT DEPARTMENT	
317	***Expenses***	
318	Salaries	173,233
319	Payroll Tax	13,252
320	Group Insurance	38,118
321	Workers Comp	11,000
322	Liability Insurance	9,000
323	Chemicals	18,000
324	Dam R & M	-
325	Debt Service	8,150
326	Education & Training	4,000
327	Engineering	5,000
328	Equipment	4,300
329	Equipment - State Mandates	-
330	Gasoline	2,800
331	Lab Supplies	3,350
332	Lab Testing Fees	8,200
333	Office Supplies	1,500
334	Plant R & M	26,000
335	Plant Supplies	2,000
336	Telephone	3,000
337	Uniforms	1,250
338	Utilities	51,000
339	Vehicle R & M	400
340	Water Tank R & M	18,000
341	**Total Water Plant Department Expenses**	401,553

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	Account	2011 Budget
	DISTRIBUTION DEPARTMENT	
342	**Expenses**	
343	Salaries	177,724
344	Payroll Tax	13,596
345	Group Insurance	32,940
346	Workers Comp	10,000
347	Liability Insurance	5,000
348	Debt Service	1,600
349	Education & Training	1,500
350	Engineering	5,000
351	Equipment	5,000
352	Equipment Rental	-
353	Fire Hydrant R & M	-
354	Gasoline	6,600
355	Materials - Water Lines	2,000
356	Office Supplies	500
357	Equipment R & M	2,500
358	Shop Supplies	3,500
359	Telephone	750
360	Uniforms	4,765
361	Utilities	3,500
362	Utility Cut Patching	10,000
363	Utility Protection Fees	400
364	Vehicle R & M	5,000
365	Water Line R & M	10,000
366	Water Meters & Fittings	62,500
367	**Total Distribution Department Expenses**	364,375

	Account	2011 Budget
	WASTE WATER TREATMENT DEPARTMENT	
368	***Expenses***	
369	Salaries	142,611
370	Payroll Tax	10,910
371	Group Insurance	13,176
372	Workers Comp	4,392
373	Liability Insurance	5,800
374	Chemicals	24,500
375	Education & Training	2,500
376	Equipment	5,000
377	Gasoline	900
378	Lab Analyst	-
379	Lab Supplies	3,900
380	Lift Station R & M	-
381	Office Supplies	500
382	Plant Capital Construction	-
383	Plant R & M	13,000
384	Plant Supplies	4,000
385	Telephone	1,900
386	Tipping Fees	9,000
387	Uniforms	750
388	Utilities	42,000
389	Vehicle R & M	600
390	**Total Waste Water Treatment Department Expenses**	285,439

	Account	2011 Budget
	COLLECTION DEPARTMENT	
391	**Expenses**	
392	Salaries	96,326
393	Payroll Tax	7,369
394	Group Insurance	21,852
395	Workers Comp	5,200
396	Liability Insurance	5,800
397	Debt Service	-
398	Education & Training	2,000
399	Engineering	5,000
400	Equipment	3,000
401	Equipment Rental	-
402	Gasoline	5,000
403	Materials - Sewer Lines	-
404	Office Supplies	-
405	Equipment R & M	5,000
406	Lift Station R & M	12,000
407	Sewer Line R & M	34,000
408	Shop Supplies	2,200
409	Telephone	750
410	Uniforms	2,858
411	Utilities	12,000
412	Utility Cut Patching	10,000
413	Utility Protection Fees	400
414	Vehicle R & M	4,200
415	**Total Collection Department Expenses**	234,955
416	**Total Water & Sewer Fund Revenues**	1,618,000
417	**Total Water & Sewer Fund Expenses**	1,812,130
418	**Net Water & Sewer Fund Revenues over Expenses**	(194,130)
419	**Total City Revenues**	3,612,537
420	**Total City Expenses**	3,914,701
421	**Net Total City Revenues over Expenses**	(302,164)