CITY OF CLEVELAND, GEORGIA
2009/2010 FISCAL BUDGET
RESOLUTION

WHEREAS, the City Clerk of the City of Cleveland has prepared and submitted to the Governing Authority, a budget for the year beginning July 1, 2009 and ending June 30, 2010;

WHEREAS, the City Council of Cleveland has held a Public Hearing to consider the budget on June 8, 2009 and June 29, 2009 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 29, 2009 meeting hereof for the year beginning July 1, 2009 and ending June 30, 2010 is approved.

Donald Stanley, Mayor

Annie Sutton, Council Member

Bradley Greene, Council Member

Edward Young, Council Member

Rush Mauney, Council Member

ATTEST: Connie Tracas, City Clerk

1st Public Hearing: June 8, 2009
2nd Public Hearing and Adoption: June 29, 2009



2009/2010

FISCAL BUDGET

First Public Hearing and Consideration: June 8, 2009

Second Public Hearing and Adoption: June 29, 2009

City of Cleveland Budget Fiscal Year 2009-2010

		General Fund 1	Hotel/Motel Fund 2	Grant Downtown	Water/Sewer Fund 5	SPLOST #3 5 YR
Revenues		$2,197,421.00	$18,000.00		$1,825,370.00	$3,380,000.00
Expenses						
	General Government	$850,470.00				
	Public Safety	$915,996.00				
	Streets	$106,110.00				
	Sanitation	$308,395.00				
	Cultural & Recreation	$16,450.00				
	total	**$2,197,421.00**				
	Hotel/Motel		**$18,000.00**			
	Downtown Development			**$25,000.00**		
	Water				$1,056,550.00	
	Sewer				$768,820.00	
	total				**$1,825,370.00**	
	Water/Wastewater infrastructure					$3,130,000.00
	Purchase of Admin/police/fire facilities					$250,000.00
	total					**$3,380,000.00**

GENERAL FUND REVENUES

G/L Code	Account Title	2008-2009	2009-2010	difference $	difference %
311100	current yr prop tax	$330,000.00	$300,000.00	-$30,000.00	-9.09%
311190	pmt in lieu of tax	$5,700.00	$6,000.00	$300.00	5.26%
311200	previous yr prop tax	$3,000.00	$5,000.00	$2,000.00	66.67%
311310	vehicle ad valorem tax	$16,500.00	$16,500.00	$0.00	0.00%
311320	mobile home tax	$300.00	$300.00	$0.00	0.00%
311340	intangible tax	$2,000.00	$1,000.00	-$1,000.00	-50.00%
311341	intangible recording tax	$2,000.00	$2,000.00	$0.00	0.00%
311400	prior yr tax - personal	$500.00	$500.00	$0.00	0.00%
311600	real estate transfer tax	$1,200.00	$1,200.00	$0.00	0.00%
311700	franchise tax/public utilities	$170,000.00	$185,000.00	$15,000.00	8.82%
311730	gas tax refund	$3,600.00	$3,600.00	$0.00	0.00%
313100	sales tax	$705,000.00	$700,000.00	-$5,000.00	-0.71%
316200	premiums tax	$100,500.00	$110,000.00	$9,500.00	9.45%
316300	financial institution tax	$30,000.00	$30,000.00	$0.00	0.00%
316400	occupational tax	$50,000.00	$50,000.00	$0.00	0.00%
319110	interest on tax	$1,200.00	$1,200.00	$0.00	0.00%
319111	penalty on tax	$25.00	$25.00	$0.00	0.00%
319900	occ. tax late fee	$300.00	$300.00	$0.00	0.00%
322210	re-zoning fees	$3,000.00	$1,170.00	-$1,830.00	-61.00%
322950	land dist. Permits	$4,500.00	$3,000.00	-$1,500.00	-33.33%
323100	building permits	$40,000.00	$15,000.00	-$25,000.00	-62.50%
323101	Certificate of Occupancy	$0.00	$500.00	$500.00	0.00%
323901	accident reports	$2,500.00	$2,000.00	-$500.00	-20.00%
341100	court cost	$8,500.00	$8,500.00	$0.00	0.00%
341101	bench trial fees	$1,000.00	$1,000.00	$0.00	0.00%
341103	license suspension fees	$2,500.00	$2,000.00	-$500.00	-20.00%
341104	late fees/court	$150.00	$150.00	$0.00	0.00%
341105	indigent defense app fee	$50.00	$50.00	$0.00	0.00%
341106	publication charge (DUI)	$25.00	$25.00	$0.00	0.00%

General Fund Revenues

341107	Technology fee	$5,700.00	$5,500.00	-$200.00	-3.51%
341108	hearing fees	$100.00	$100.00	$0.00	0.00%
342901	warrant charges	$250.00	$250.00	$0.00	0.00%
341910	election fees	$250.00	$230.00	-$20.00	-8.00%
344110	sanitation collections	$330,000.00	$300,000.00	-$30,000.00	-9.09%
349300	returned check fee	$50.00	$50.00	$0.00	0.00%
351100	fines	$74,000.00	$70,000.00	-$4,000.00	-5.41%
361000	interest income	$17,000.00	$5,000.00	-$12,000.00	-70.59%
389000	misc income	$15,000.00	$15,000.00	$0.00	0.00%
389003	police dept misc income	$25,000.00	$27,500.00	$2,500.00	10.00%
	Administrative duties due from water/sewer	$0.00	$100,000.00	$100,000.00	0.00%
394000	fund surplus	$296,336.00	$227,771.00	-$68,565.00	-23.14%
	TOTAL	**$2,247,736.00**	**$2,197,421.00**	**-$50,315.00**	**-2.24%**

ADMINISTRATION

G/L Code	Account Title	2008-2009	2009-2010	difference $	difference %
511100	Salaries	$ 191,330.00	$ 187,615.00	$ (3,715.00)	-1.94%
511101	Salaries - Council	$ 23,000.00	$ 23,000.00	$ -	0.00%
511300	Overtime	$ 925.00	$ 680.00	$ (245.00)	-26.49%
512200	Payroll Taxes - Fica/MC	$ 17,590.00	$ 14,405.00	$ (3,185.00)	-18.11%
512400	Retirement	$ 21,330.00	$ 21,130.00	$ (200.00)	-0.94%
512700	Workers Comp	$ 14,660.00	$ 15,000.00	$ 340.00	2.32%
512910	Health Insurance	$ 29,850.00	$ 29,850.00	$ -	0.00%
512920	Life Insurance	$ 6,675.00	$ 6,275.00	$ (400.00)	-5.99%
512930	Employee Training	$ 6,000.00	$ 6,000.00	$ -	0.00%
512940	Med Service - Employee	$ 150.00	$ 150.00	$ -	0.00%
512960	Employee Bonds	$ 350.00	$ 350.00	$ -	0.00%
512970	Pension Plan Expense	$ 5,000.00	$ 5,000.00	$ -	0.00%
521000	Credit/Debit Fees	$ -	$ 1,000.00	$ 1,000.00	100.00%
521201	Accounting Services	$ 2,500.00	$ 2,500.00	$ -	0.00%
521202	Audit Fees	$ 11,000.00	$ 12,000.00	$ 1,000.00	9.09%
521203	Engineering Services	$ 12,000.00	$ 7,000.00	$ (5,000.00)	-41.67%
521204	Pest Control	$ 600.00	$ 720.00	$ 120.00	20.00%
521205	Legal Services	$ 15,000.00	$ 15,000.00	$ -	0.00%
521206	WC Tax Commissioner	$ 7,700.00	$ 7,700.00	$ -	0.00%
521300	Computer Software Support	$ 15,000.00	$ 10,000.00	$ (5,000.00)	-33.33%
522130	Janitorial	$ 3,000.00	$ 3,900.00	$ 900.00	30.00%
522140	Landscape Improvements	$ 1,000.00	$ 1,000.00	$ -	0.00%
522150	Mileage reimbursement	$ 2,200.00	$ 2,200.00	$ -	0.00%
522160	Cemetery Fund	$ 750.00	$ 750.00	$ -	0.00%
522201	Repairs	$ 15,000.00	$ 5,000.00	$ (10,000.00)	-66.67%
522300	Building Rent	$ 17,000.00	$ 17,000.00	$ -	0.00%
523101	Liability Insurance	$ 90,000.00	$ 60,000.00	$ (30,000.00)	-33.33%
523201	Telephone	$ 8,500.00	$ 11,500.00	$ 3,000.00	35.29%
523300	Advertising	$ 4,000.00	$ 4,000.00	$ -	0.00%

Administration

523600	Dues	$ 5,500.00	$ 5,500.00	$ -	0.00%
523700	Officials Training	$ 20,000.00	$ 20,000.00	$ -	0.00%
523901	Donations/Tree City	$ 5,000.00	$ 5,000.00	$ -	0.00%
523903	Over/Short	$ 25.00	$ 25.00	$ -	0.00%
523904	Flowers/Memorials	$ 700.00	$ 700.00	$ -	0.00%
523905	Return check bank fee	$ 25.00	$ 50.00	$ 25.00	100.00%
523906	Economic Dev/Chamber	$ 2,500.00	$ 2,500.00	$ -	0.00%
523907	Better Hometown	$ 21,675.00	$ 21,675.00	$ -	0.00%
523910	Family Connections	$ 4,250.00	$ 4,250.00	$ -	0.00%
524002	Elections	$ 1,200.00	$ 1,500.00	$ 300.00	25.00%
524004	Zoning board	$ 5,400.00	$ 5,400.00	$ -	0.00%
531101	Supplies	$ 15,000.00	$ 13,000.00	$ (2,000.00)	-13.33%
531102	Computer Supplies	$ 6,000.00	$ 7,000.00	$ 1,000.00	16.67%
531230	Electricity	$ 10,000.00	$ 10,000.00	$ -	0.00%
531231	Electricity - Streets	$ 55,000.00	$ 61,500.00	$ 6,500.00	11.82%
531301	Council Supplies	$ 1,000.00	$ 1,000.00	$ -	0.00%
531701	Postage	$ 3,700.00	$ 4,000.00	$ 300.00	8.11%
531799	Misc. expense	$ 37,000.00	$ 10,000.00	$ (27,000.00)	-72.97%
542001	Equipment	$ 9,000.00	$ 8,000.00	$ (1,000.00)	-11.11%
542400	Computer Equipment	$ 5,000.00	$ 7,000.00	$ 2,000.00	40.00%
579000	Contingencies	$ 2,000.00	$ 2,000.00	$ -	0.00%
579100	Library	$ 4,500.00	$ 4,500.00	$ -	0.00%
	TOTAL	**$ 736,585.00**	**$ 665,325.00**	**$ (71,260.00)**	**-9.67%**

2009-2010 BUDGET

SHOP

G/L Code	Account Title	2008-2009	2009-2010	difference $$	difference %
511100	Salaries	$ 35,510.00	$ 36,690.00	$ 1,180.00	3.32%
511300	Overtime	$ 380.00	$ 250.00	$ (130.00)	-34.21%
512200	Payroll Taxes - Fica/MC	$ 3,520.00	$ 2,830.00	$ (690.00)	-19.60%
512400	Retirement	$ 3,590.00	$ 3,695.00	$ 105.00	2.92%
512700	Workers Comp	$ 1,795.00	$ 1,850.00	$ 55.00	3.06%
512910	Health Insurance	$ 5,970.00	$ 5,970.00	$ -	0.00%
512920	Life Insurance	$ 630.00	$ 630.00	$ -	0.00%
512940	Med Service - Employee	$ 100.00	$ 100.00	$ -	0.00%
512950	Clothing Allowance	$ 440.00	$ 450.00	$ 10.00	2.27%
522201	Repairs	$ 2,500.00	$ 5,000.00	$ 2,500.00	100.00%
522205	Bldg/Properly Maintenance	$ 5,000.00	$ 5,000.00	$ -	0.00%
523201	Telephone	$ 2,000.00	$ 2,000.00	$ -	0.00%
531101	Supplies	$ 5,500.00	$ 5,700.00	$ 200.00	3.64%
531230	Electricity	$ 1,500.00	$ 1,500.00	$ -	0.00%
531280	Heat/Gas	$ 1,500.00	$ 2,300.00	$ 800.00	53.33%
540000	Capital Outlays	$ 5,000.00	$ 5,000.00	$ -	0.00%
542001	Equipment	$ 3,000.00	$ 3,000.00	$ -	0.00%
	TOTAL	**$ 77,935.00**	**$ 81,965.00**	**$ 4,030.00**	**5.17%**

2009-2010 BUDGET

POLICE

G/L Code	Account Title	2008-2009	2009-2010	difference $$	difference %
511100	Salaries	$ 447,539.00	$ 459,675.00	$ 12,136.00	2.71%
511300	Overtime	$ 15,500.00	$ 15,000.00	$ (500.00)	-3.23%
512200	Payroll Taxes - Fica/MC	$ 35,803.00	$ 36,744.00	$ 941.00	2.63%
512400	Retirement	$ 44,753.00	$ 45,975.00	$ 1,222.00	2.73%
512700	Workers Comp	$ 22,500.00	$ 22,990.00	$ 490.00	2.18%
512910	Health Insurance	$ 65,576.00	$ 67,712.00	$ 2,136.00	3.26%
512920	Life Insurance	$ 9,500.00	$ 8,500.00	$ (1,000.00)	-10.53%
512930	Employee Training	$ 3,300.00	$ 3,000.00	$ (300.00)	-9.09%
512940	Med Service - Employee	$ 1,000.00	$ 1,000.00	$ -	0.00%
512950	Clothing Allowance	$ 5,200.00	$ 5,200.00	$ -	0.00%
512960	Employee Bonds	$ 150.00	$ 150.00	$ -	0.00%
	Computers	$ 10,000.00	$ 1,000.00	$ (9,000.00)	-90.00%
522201	Repairs	$ 12,000.00	$ 12,000.00	$ -	0.00%
522203	Maintenance/copier	$ 1,800.00	$ 1,800.00	$ -	0.00%
522204	Maintenance/police	$ -	$ 1,800.00	$ 1,800.00	0.00%
523201	Telephone	$ 5,000.00	$ 6,000.00	$ 1,000.00	20.00%
523600	Dues	$ 100.00	$ 100.00	$ -	0.00%
531101	Supplies	$ 3,000.00	$ 13,000.00	$ 10,000.00	333.33%
531102	Computer Supplies	$ 3,000.00	$ 3,000.00	$ -	0.00%
531103	Radios	$ 5,000.00	$ 5,000.00	$ -	0.00%
531104	Tires	$ 3,000.00	$ 3,000.00	$ -	0.00%
531270	Gasoline	$ 33,000.00	$ 33,000.00	$ -	0.00%
531701	Postage	$ 200.00	$ 250.00	$ 50.00	25.00%
531702	Precinct expense	$ 1,500.00	$ 1,500.00	$ -	0.00%
540000	Capital outlays	$ 29,000.00	$ 30,000.00	$ 1,000.00	3.45%
	TOTAL	**$ 757,421.00**	**$ 777,396.00**	**$ 19,975.00**	**2.64%**

2009-2010 BUDGET

City Court

G/L Code	Account Title	2008-2009	2009-2010	difference $$	difference %
511100	Salaries	$ 29,500.00	$ 30,105.00	$ -	2.05%
511103	Salaries - City Judge	$ 13,700.00	$ 13,700.00	$ -	0.00%
511300	Overtime	$ 1,030.00	$ 1,065.00	$ 35.00	3.40%
512200	Payroll Taxes - Fica/MC	$ 2,990.00	$ 2,385.00	$ (605.00)	-20.23%
512400	Retirement	$ 3,010.00	$ 3,120.00	$ 110.00	3.65%
512700	Workers Comp	$ 915.00	$ 935.00	$ 20.00	2.19%
512910	Health Insurance	$ 5,970.00	$ 5,970.00	$ -	0.00%
512920	Life Insurance	$ 300.00	$ 300.00	$ -	0.00%
512930	Employee Training	$ 1,200.00	$ 1,200.00	$ -	0.00%
512931	Judge Training	$ 1,200.00	$ 1,200.00	$ -	0.00%
521210	Solicitor's Pay	$ 12,000.00	$ 12,000.00	$ -	0.00%
521211	Prison board	$ 10,500.00	$ 10,500.00	$ -	0.00%
521212	Court appointed attorney	$ 9,000.00	$ 9,000.00	$ -	0.00%
521213	Court Reporter	$ 2,300.00	$ 2,300.00	$ -	0.00%
521214	Court interpreter	$ 700.00	$ 700.00	$ -	0.00%
521215	Witness fees	$ 1,000.00	$ 1,000.00	$ -	0.00%
521216	Courthouse Fees	$ 1,600.00	$ -	$ (1,600.00)	-100.00%
521217	SSL Services	$ -	$ 150.00	$ 150.00	100.00%
523201	Telephone	$ 1,100.00	$ 1,100.00	$ -	0.00%
523600	Dues	$ 150.00	$ 150.00	$ -	0.00%
531101	Supplies	$ 2,000.00	$ 2,000.00	$ -	0.00%
531701	Postage	$ 700.00	$ 800.00	$ 100.00	14.29%
531705	Prisoner med expense	$ 2,000.00	$ 2,000.00	$ -	0.00%
542400	Computer Equipment	$ 1,500.00	$ 1,500.00	$ -	0.00%
	TOTAL	**$ 104,365.00**	**$ 103,180.00**	**$ (1,185.00)**	**-1.14%**

2009-2010 BUDGET

Fire Department

G/L Code	Account Title	2008-2009	2009-2010	difference $	difference %
511100	Salaries	$ 60,000.00	$ 62,100.00	$ 2,100.00	3.50%
511102	Fire Marshall	$ 1,800.00	$ -	$ (1,800.00)	-100.00%
512200	Payroll Taxes - Fica/MC	$ 5,500.00	$ 4,750.00	$ (750.00)	-13.64%
512700	Workers Comp	$ 1,500.00	$ 1,900.00	$ 400.00	26.67%
522201	Repairs	$ 6,500.00	$ 8,500.00	$ 2,000.00	30.77%
522202	Maintenance/Labor	$ 4,200.00	$ 4,200.00	$ -	0.00%
523101	Liability Insurance	$ 1,800.00	$ 1,900.00	$ 100.00	5.56%
523201	Telephone	$ -	$ 750.00	$ 750.00	100.00%
531101	Supplies	$ 18,000.00	$ 19,000.00	$ 1,000.00	5.56%
531270	Gasoline	$ 4,500.00	$ 4,500.00	$ -	0.00%
531280	Heat	$ 1,000.00	$ 1,000.00	$ -	0.00%
540000	Capital Outlay	$ 10,000.00	$ 10,000.00	$ -	0.00%
579000	Contingencies	$ 20,000.00	$ 20,000.00	$ -	0.00%
	TOTAL	**$ 134,800.00**	**$ 138,600.00**	**$ 3,800.00**	**2.82%**

2009-2010 BUDGET

SANITATION

G/L Code	Account Title	2008-2009	2009-2010	difference $	difference %
511100	Salaries	$ 82,300.00	$ 86,020.00	$ 3,720.00	4.52%
511300	Overtime	$ 4,815.00	$ 4,390.00	$ (425.00)	-8.83%
512200	Payroll Taxes - Fica/MC	$ 8,540.00	$ 6,920.00	$ (1,620.00)	-18.97%
512400	Retirement	$ 8,720.00	$ 9,040.00	$ 320.00	3.67%
512700	Workers Comp	$ 6,100.00	$ 6,330.00	$ 230.00	3.77%
512910	Health Insurance	$ 17,910.00	$ 17,910.00	$ -	0.00%
512920	Life Insurance	$ 885.00	$ 885.00	$ -	0.00%
512940	Medical services	$ 150.00	$ 150.00	$ -	0.00%
512950	Clothing allowance	$ 1,100.00	$ 1,100.00	$ -	0.00%
522201	Repairs	$ 10,000.00	$ 10,000.00	$ -	0.00%
523201	Telephone	$ 550.00	$ 550.00	$ -	0.00%
523902	Landfill Tipping Fees	$ 140,000.00	$ 130,000.00	$ (10,000.00)	-7.14%
531101	Supplies	$ 3,000.00	$ 3,000.00	$ -	0.00%
531104	Tires	$ 2,500.00	$ 2,500.00	$ -	0.00%
531230	Electricity	$ 1,600.00	$ 1,600.00	$ -	0.00%
531270	Gasoline	$ 15,500.00	$ 15,000.00	$ (500.00)	-3.23%
540000	Capital Outlay	$ 10,000.00	$ 10,000.00	$ -	0.00%
579000	Contingencies	$ 3,000.00	$ 3,000.00	$ -	0.00%
	TOTAL	**$ 316,670.00**	**$ 308,395.00**	**$ (8,275.00)**	**-2.61%**

2009-2010 BUDGET

STREETS

G/L Code	Account Title	2008-2009	2009-2010	difference $$	difference %
511100	Salaries	$ 43,540.00	$ 44,760.00	$ 1,220.00	2.80%
511300	Overtime	$ 470.00	$ 320.00	$ (150.00)	-31.91%
512200	Payroll Taxes - Fica/MC	$ 4,320.00	$ 3,450.00	$ (870.00)	-20.14%
512400	Retirement	$ 4,400.00	$ 4,510.00	$ 110.00	2.50%
512700	Workers Comp	$ 4,850.00	$ 4,960.00	$ 110.00	2.27%
512910	Health Insurance	$ 11,940.00	$ 11,940.00	$ -	0.00%
512920	Life Insurance	$ 870.00	$ 870.00	$ -	0.00%
512930	Employee Training	$ 300.00	$ 300.00	$ -	0.00%
512940	Medical services	$ 150.00	$ 150.00	$ -	0.00%
512950	Clothing allowance	$ 770.00	$ 850.00	$ 80.00	10.39%
521400	Contract srv-Prison workers	$ 7,500.00	$ 7,500.00	$ -	0.00%
522201	Repairs	$ 3,000.00	$ 3,000.00	$ -	0.00%
531101	Supplies	$ 4,500.00	$ 4,500.00	$ -	0.00%
531104	Tires	$ 1,000.00	$ 1,000.00	$ -	0.00%
531270	Gasoline	$ 8,900.00	$ 8,000.00	$ (900.00)	-10.11%
540000	Capital Outlays	$ 5,000.00	$ 5,000.00	$ -	0.00%
542001	Equipment	$ 5,000.00	$ 5,000.00	$ -	0.00%
	TOTAL	**$ 106,510.00**	**$ 106,110.00**	**$ (400.00)**	**-0.38%**

2009-2010 Budget

City Park

G/L Code	Account Title	2008-2009	2009-2010	difference $$	difference %
522201	Repairs	$ 5,000.00	$ 5,000.00	$ -	0.00%
523102	Property lease insurance	$ 1,950.00	$ 1,950.00	$ -	0.00%
531101	Supplies	$ 2,000.00	$ 2,000.00	$ -	0.00%
531230	Electricity	$ 2,500.00	$ 2,500.00	$ -	0.00%
542501	Playground equipment	$ 3,000.00	$ 3,000.00	$ -	0.00%
579000	Contingencies	$ 2,000.00	$ 2,000.00	$ -	0.00%
	TOTAL	$ 16,450.00	$ 16,450.00	$ -	0.00%

2009-2010 BUDGET

WATER/SEWER REVENUE FUND

G/L Code	Account Title	2008-2009	2009-2010	difference $$	difference %
344210	Water Revenue	$ 756,000.00	$ 720,000.00	$ (36,000.00)	-4.76%
344211	Late Fees	$ 25,000.00	$ 25,000.00	$ -	0.00%
344212	Reconnect Fees	$ 10,000.00	$ 10,000.00	$ -	0.00%
344213	**Water System Connection Fees**	$ 55,000.00	$ 31,000.00	$ (24,000.00)	-43.64%
344255	Sewer Revenue	$ 776,000.00	$ 730,000.00	$ (46,000.00)	-5.93%
344257	**Sewer System Connection Fees**	$ 65,000.00	$ 31,000.00	$ (34,000.00)	-52.31%
349300	Returned Check Fee	$ 1,400.00	$ 1,400.00	$ -	0.00%
361000	Interest Income	$ 55,000.00	$ 35,000.00	$ (20,000.00)	-36.36%
389000	Misc. Income	$ 20,355.00	$ 20,000.00	$ (355.00)	-1.74%
133000	Retained Earnings	$ -	$ 221,970.00	$ 221,970.00	0.00%
	TOTAL	**$ 1,763,755.00**	**$ 1,825,370.00**	**$ (160,355.00)**	-9.09%

2009-2010 BUDGET

WATER

G/L Code	Account Title	2008-2009	2009-2010	difference $$	difference %
511100	Salaries	$ 233,550.00	$ 267,340.00	$ 33,790.00	14.47%
511300	Overtime	$ 31,405.00	$ 18,755.00	$ (12,650.00)	-40.28%
512200	Payroll Taxes - Fica/MC	$ 21,810.00	$ 21,900.00	$ 90.00	0.41%
512400	Retirement	$ 26,505.00	$ 28,610.00	$ 2,105.00	7.94%
512700	Workers Comp	$ 13,250.00	$ 15,105.00	$ 1,855.00	14.00%
512910	Health Insurance	$ 35,820.00	$ 41,790.00	$ 5,970.00	16.67%
512920	Life Insurance	$ 4,910.00	$ 4,910.00	$ -	0.00%
512930	Employee Training	$ 2,000.00	$ 2,000.00	$ -	0.00%
512940	Med Service - Employee	$ 400.00	$ 400.00	$ -	0.00%
512950	Clothing Allowance	$ 2,200.00	$ 2,520.00	$ 320.00	14.55%
512970	Pension Plan Expense	$ 2,500.00	$ 2,500.00	$ -	0.00%
521000	Credit/Debit Fees	$ -	$2,500.00	$ 2,500.00	0.00%
521202	Audit Fees	$ 11,000.00	$ 11,000.00	$ -	0.00%
521203	Engineering Services	$ 25,000.00	$ 15,000.00	$ (10,000.00)	-40.00%
521300	Computer software support	$ 6,000.00	$ 6,000.00	$ -	0.00%
521400	Contract svc-Prison workers	$ 17,000.00	$ 17,000.00	$ -	0.00%
522150	Mileage reimbursement	$ 400.00	$ 400.00	$ -	0.00%
522201	Repairs	$ 25,000.00	$ 27,000.00	$ 2,000.00	8.00%
522202	Maintenance/labor	$ 5,000.00	$ 5,000.00	$ -	0.00%
523101	Liability Insurance	$ 45,000.00	$ 45,000.00	$ -	0.00%
523201	Telephone	$ 3,500.00	$ 7,000.00	$ 3,500.00	100.00%
523300	Advertising	$ 2,000.00	$ 2,000.00	$ -	0.00%

Water

523600	Dues	$ 7,000.00	$ 7,000.00	$ -	0.00%
523903	Over/Short	$ 20.00	$ 20.00	$ -	0.00%
524003	Hydrant testing	$ 2,000.00	$ 2,500.00	$ 500.00	25.00%
531101	Supplies	$ 25,000.00	$ 26,000.00	$ 1,000.00	4.00%
531102	Computer Supplies	$ 10,000.00	$ 5,000.00	$ (5,000.00)	-50.00%
531104	Tires	$ 2,000.00	$ 2,000.00	$ -	0.00%
531230	Electricity	$ 50,000.00	$ 55,000.00	$ 5,000.00	10.00%
531270	Gasoline	$ 15,000.00	$ 15,000.00	$ -	0.00%
531501	Water	$ 110,000.00	$ 30,000.00	$ (80,000.00)	-72.73%
531502	OER expense	$ 5,000.00	$ 3,000.00	$ (2,000.00)	-40.00%
531701	Postage	$ 9,200.00	$ 9,800.00	$ 600.00	6.52%
531799	Misc.expense	$ 200.00	$ 500.00	$ 300.00	150.00%
540000	Capital Outlay	$ 40,000.00	$ 50,000.00	$ 10,000.00	25.00%
541301	Office improvements	$ 5,000.00	$ 2,000.00	$ (3,000.00)	-60.00%
541403	New line materials	$ 100,000.00	$ 100,000.00	$ -	0.00%
542001	Equipment	$ 10,000.00	$ 10,000.00	$ -	0.00%
542002	Well expense	$ 40,000.00	$ 50,000.00	$ 10,000.00	25.00%
542003	Radio Read Meters	$ 35,000.00	$ 30,000.00	$ (5,000.00)	-14.29%
542004	Hydrant new/replacements	$ 15,000.00	$ 15,000.00	$ -	0.00%
	Administrative Services	$ -	$ 100,000.00	$ 100,000.00	100.00%
	TOTAL	**$ 994,670.00**	**$ 1,056,550.00**	**$ 61,880.00**	**6.22%**

2009-2010 BUDGET

SEWER

G/L Code	Account Title	2008-2009	2009-2010	difference $$	difference %
511100	Salaries	$ 125,735.00	$ 155,025.00	$ 29,290.00	23.30%
511300	Overtime	$ 3,460.00	$ 7,900.00	$ 4,440.00	128.32%
512200	Payroll Taxes - Fica/MC	$ 12,660.00	$ 12,470.00	$ (190.00)	-1.50%
512400	Retirement	$ 12,920.00	$ 16,295.00	$ 3,375.00	26.12%
512700	Workers Comp	$ 9,055.00	$ 11,405.00	$ 2,350.00	25.95%
512910	Health Insurance	$ 23,880.00	$ 29,850.00	$ 5,970.00	25.00%
512920	Life Insurance	$ 2,975.00	$ 2,975.00	$ -	0.00%
512930	Employee Training	$ 1,500.00	$ 1,500.00	$ -	0.00%
512940	Med Service - Employee	$ 300.00	$ 300.00	$ -	0.00%
512950	Clothing Allowance	$ 1,700.00	$ 2,100.00	$ 400.00	23.53%
521203	Engineering Services	$ 75,000.00	$ 40,000.00	$ (35,000.00)	-46.67%
521205	Legal Services	$ 50,000.00	$ 20,000.00	$ (30,000.00)	-60.00%
521400	Contract svc-Prison workers	$ 15,000.00	$ 15,000.00	$ -	0.00%
522201	Repairs	$ 25,000.00	$ 45,000.00	$ 20,000.00	80.00%
522202	Maintenance/labor	$ 5,000.00	$ 5,000.00	$ -	0.00%
523201	Telephone	$ 4,500.00	$ 4,500.00	$ -	0.00%
523600	Dues	$ 300.00	$ 300.00	$ -	0.00%
531101	Supplies	$ 20,000.00	$ 25,000.00	$ 5,000.00	25.00%
531104	Tires	$ 300.00	$ 300.00	$ -	0.00%
531230	Electricity	$ 75,000.00	$ 75,000.00	$ -	0.00%
531501	Water	$ 800.00	$ 900.00	$ 100.00	12.50%
531701	Postage	$ 2,000.00	$ 1,000.00	$ (1,000.00)	-50.00%
540000	Capital Outlay	$ 15,000.00	$ 15,000.00	$ -	0.00%
541302	Plant update/repairs	$ 10,000.00	$ 10,000.00	$ -	0.00%
541403	New line materials	$ 80,000.00	$ 50,000.00	$ (30,000.00)	-37.50%
542001	Equipment	$ 20,000.00	$ 45,000.00	$ 25,000.00	125.00%
579300	Fines (EPD)	$ 3,000.00	$ 3,000.00	$ -	0.00%
581001	Sewer Plant loan	$ 174,000.00	$ 174,000.00	$ -	0.00%
	TOTAL	**$ 769,085.00**	**$ 768,820.00**	**$ (265.00)**	**-0.03%**

INTERGOVERNMENTAL AGREEMENT AMONG

WHITE COUNTY, GEORGIA, THE CITY OF CLEVELAND, GEORGIA,

AND THE CITY OF HELEN, GEORGIA

THIS INTERGOVERNMENTAL AGREEMENT, entered into as of the 31st day of July, 2008, by and between **WHITE COUNTY**, a political subdivision of the State of Georgia, by and through its duly authorized governing authority, the Board of Commissioners of White County (hereinafter referred to as "White County"), and **THE CITY OF CLEVELAND** and **THE CITY OF HELEN,** municipal corporations, by and through their duly authorized governing authorities, the City Council of Cleveland, (hereinafter referred to as "City of Cleveland") and the City Commission of Helen (hereinafter referred to as "City of Helen"); **Witnesseth:**

THAT WHEREAS, there are capital improvement needs in the unincorporated areas of White County and within the corporate limits of the City of Cleveland and the City of Helen which require a program to fund the projects, improvements and repairs;

AND WHEREAS, Section 48-8-111 et seq. of the Official Code of Georgia Annotated authorizes the imposition of a special county one percent (1%) sales and use tax for the purpose of such capital outlay projects which will be of benefit to the citizens of the unincorporated and incorporated areas of White County;

AND WHEREAS, at an election to be held on November 4, 2008 the voters will be asked to answer the Referendum Question:

"Shall a continuation of a special one percent (1%) sales and use tax be imposed for:

(1) Water and Wastewater infrastructure and the acquisition, either by construction or purchase, of administrative, police, and fire facilities in the City of Cleveland;

(2) Road, Streets, Sidewalks and Bridges; Water/Wastewater Improvements; and Public Buildings and Grounds in the City of Helen.

(3) The acquisition, either by construction or purchase, of: public facilities and infrastructure including, but not limited to, Administrative, Cultural, Park and Recreation, and Public Safety; and Roads and Bridges in White County."

AND WHEREAS, the governing authorities of White County, the City of Cleveland, and the City of Helen have all agreed and determined that the proceeds of such a continued special county one percent (1%) sales and use tax, if approved by the voters, should be distributed and used for the purposes hereinafter set out;

NOW, THEREFORE, IT IS AGREED AMONG WHITE COUNTY AND THE CITY OF CLEVELAND AND THE CITY OF HELEN AS FOLLOWS:

(1) Should the results of the above-mentioned Referendum Question be in favor of the continuation of the special purpose local option sales tax, in accordance with O.C.G.A. Section 48-8-111 et seq., there shall begin on October 1, 2009, after the current special county one percent (1%) sales tax expires, a levy and collection within White County of a special county one percent (1%) sales and use tax on all sales and uses in White County to be collected, disbursed, and applied as hereinafter set out.

(2) The proceeds of such tax, all of which will be for the use of and benefit of the citizens of the unincorporated and incorporated areas of White County, shall be used as follows:

A. City of Cleveland – thirteen percent (13%) of the proceeds (maximum collection of $3,380,000) for the following projects:

1.	Water and Wastewater Infrastructure -	$3,130,000;
2.	Acquisition, either by construction or Purchase, of Administrative, Police, and Fire facilities -	250,000
		$3,380,000

B. City of Helen - thirteen percent (13%) of the proceeds (maximum collection of $3,380,000) for the following projects:

1.	Roads, Streets, Sidewalks and Bridges -	$1,280,000;
2.	Water/Wastewater Improvements -	1,850,000;
3.	Public Buildings and Grounds -	250,000
		$3,380,000

C. White County – seventy-four percent (74%) of the proceeds (maximum collection of $19,240,000) for the following projects:

1.	Public facilities and infrastructure including, but not limited to: Administrative, Cultural, Park and Recreation, and Public Safety -	13,024,000;
2.	Roads, Streets and Bridges -	6,216,000;
		$19,240,000.

(3) Such sales and use tax shall be imposed for a period of time not to exceed twenty (20) consecutive calendar quarters (five years) for purposes set forth above.

(4) The maximum cost of the above projects to be funded from the proceeds of such sales and use tax and the maximum amount of the net proceeds to be raised by such sales and use tax is $26,000,000.00.

(5) The proceeds of such sales and use tax shall be distributed within fifteen (15) days of receipt from the Department of Revenue as follows:

A. Construction and expansion of capital outlay projects in the City of Cleveland for Water and Wastewater Infrastructure and the acquisition, either by construction or purchase of administrative, police, and fire facilities, including engineering studies and services for design and construction of such improvements for the benefit of the citizens of White County. The City of Cleveland shall receive thirteen percent (13%) of the monthly SPLOST revenues in order to fund the estimated costs of the projects specified in Section 2A.

B. Construction and expansion of capital outlay projects in the City of Helen for Roads, Streets, Sidewalks, Bridges; Water/Wastewater Improvements; and Public Buildings and Grounds, including engineering studies and services for design and construction of such improvements for the benefit of the citizens of White County. The City of Helen shall receive thirteen percent (13%) of the monthly SPLOST revenues in order to fund the estimated costs of the projects specified in Section 2B.

C. The balance of seventy-four percent (74%) shall be retained by White County for the acquisition, either by construction or purchase, of: public facilities and infrastructure including, but not limited to, Administrative, Cultural, Park and Recreation, and Public Safety; and Roads and Bridges in White County, including engineering studies and services for the design and construction of the improvements specified in Section 2C.

(6) The proceeds received from the Special Purpose Local Option Sales Tax (SPLOST), if approved by said referendum, shall be used exclusively for the purposes specified in the Resolution of the White County Board of Commissioners calling for the referendum to decide the imposition of the tax. Such proceeds shall be kept in accounts separate from other funds of the City of Cleveland, the City of Helen and White County and shall not in any manner be commingled with other funds of the City of Cleveland, the City of Helen or White County prior to the expenditure.

(7) The governing authorities of White County, the City of Cleveland and the City of Helen shall maintain a record of each and every project for which the proceeds of the tax are expended. A schedule shall be included in each annual audit which shows the amount estimated for each project stated in the resolution calling for imposition of the tax, amounts expended in prior years, amounts expended in the current year, and the estimated percentage of completion of each project. The auditor shall verify and test expenditures of each project sufficient to express an opinion thereon in accordance with generally accepted government auditing standards.

Quarterly Reports and copies of Annual Audits and shall be submitted to the White County Chief Financial Officer in a timely manner.

(8) In accordance with O.C.G.A. Section 48-8-121(b), wherein the proceeds of the tax are to be used in whole or in part for road, street, and bridge purposes, the authorized uses of the tax proceeds shall include acquisition of right of way, construction, and renovation and improvement, including relocation of utilities for and improvement of surface water drainage from roads, streets, bridges, and sidewalks. Proceeds of the tax shall not be used to retire general obligation debt with respect to such road, street and bridge purposes. No general obligation debt shall be issued in conjunction with the imposition of the tax herein set out with respect to such road, street and bridge purposes.

(9) This Agreement shall be construed under the laws of the State of Georgia.

(10) Any notice or communications hereunder shall be in writing and shall be deemed to have been delivered when deposited in the United States Postal Service, registered or certified, addressed as follows:

White County
Chairman
White County Board of Commissioners
59 South Main Street, Suite A
Cleveland, Georgia 30528

City of Cleveland
Mayor
City of Cleveland
85 South Main Street
Cleveland, Georgia 30528

City of Helen
Mayor
City of Helen
P. O. Box 280
Helen, Georgia 30545

IN WITNESS WHEREOF, the parties hereto, by and through their Chief Executive Officers, have executed this Agreement the day and year above written.

ATTEST:

Jean Welborn
County Clerk
(County Seal)

WHITE COUNTY, GEORGIA
By:

Chris R. Nonnemaker, Chairman

ATTEST:

Connie Tracas
City Clerk
(City Seal)

CITY OF CLEVELAND, GEORGIA
By:

Donald Stanley, Mayor

ATTEST:

Kimberly Smith
City Clerk
(City Seal)

CITY OF HELEN, GEORGIA
By:

David Greear, Mayor

WHITE COUNTY BOARD OF COMMISSIONERS

RESOLUTION NO. 2008- 25

A RESOLUTION OF THE WHITE COUNTY BOARD OF COMMISSIONERS CALLING FOR THE RE-IMPOSITION OF A ONE PERCENT (1%) SALES AND USE TAX AS AUTHORIZED BY THE OFFICIAL CODE OF GEORGIA, ANNOTATED SECTIONS 48-8-110 ET SEQ AND SPECIFYING THE PURPOSES FOR WHICH THE PROCEEDS ARE TO BE EXPENDED, THE PERIOD OF TIME THE TAX MAY BE IMPOSED AND REQUESTING A CALL FOR A REFERENDUM SUBMITTING THE ISSUE TO THE VOTERS OF WHITE COUNTY.

WHEREAS, Section 48-8-111 et seq. of the Official Code of Georgia Annotated authorizes the imposition of a special county one percent (1%) sales and use tax for the purpose of such capital outlay projects which will be of benefit to the citizens of the unincorporated and incorporated areas of White County;

AND WHEREAS, the special county sales and use tax presently in effect will expire after the third quarter of 2009;

AND WHEREAS, the Board of Commissioners of White County, Georgia (the "County"), has determined that it is in the best interest of the citizens of the County that the special county one percent sales and use tax continue to be imposed in the County, beginning October, 2009, for the purpose of financing the projects hereinafter set out, all of which will be for the use of and benefit of the citizens of the unincorporated and incorporated areas of White County;

AND WHEREAS, the Board of Commissioners of White County, Georgia, the Mayor and Council of the City of Cleveland, and the Mayor and City Commission of the City of Helen have entered into an Intergovernmental Agreement, wherein it was determined that the proceeds of such a continued special county one percent sales and use tax should be distributed by White County, when received from the State of Georgia, for the following purposes:

(1) Water and Wastewater infrastructure and the acquisition, either by construction or purchase, of administrative, police, and fire facilities in the City of Cleveland;

(2) Road, Streets, Sidewalks and Bridges; Water/Wastewater Improvements; and Public Buildings and Grounds in the City of Helen.

(3) The acquisition, either by construction or purchase, of: public facilities and infrastructure including, but not limited to, Administrative, Cultural, Park and Recreation, and Public Safety; and Roads and Bridges in White County.

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of White County, Georgia, and it is hereby resolved by the authority of same as follows:

-1-

In order to finance the improvements as above set out, there is hereby authorized to be levied and collected within the County as provided in the Act a special county 1% sales and use tax on all sales and uses in the County as provided in the Act to begin October 1, 2009 (after the present special county 1% sales tax expires), if such tax is approved by the voters. As required by O.C.G.A. Section 48-8-111(a), the Board of Commissioners resolves that:

(a) The proceeds of such tax are to be used for:

1. Water and Wastewater infrastructure and the acquisition, either by construction or purchase, of administrative, police, and fire facilities in the City of Cleveland;

2. Road, Streets, Sidewalks and Bridges; Water/Wastewater Improvements; and Public Buildings and Grounds in the City of Helen.

3. The acquisition, either by construction or purchase, of: public facilities and infrastructure including, but not limited to, Administrative, Cultural, Park and Recreation, and Public Safety; and Roads and Bridges in White County.

All of which will be for the use of and benefit of the citizens of the unincorporated and incorporated areas of White County.

(b) Such sales and use tax is hereby authorized to be imposed for a period of time not to exceed twenty consecutive calendar quarters (five years) for purposes set forth above, with the tax to commence on the first day of October, 2009, which is more than 80 days after November 4, 2008, the date of the election at which the imposition of such sales and use tax is to be presented to the voters for approval.

(c) The maximum cost of the above projects to be funded from the proceeds of such sales and use tax, and the maximum amount of the net proceeds to be raised by such sales and use tax, is $26,000,000.

(d) The proceeds of such sales and use tax, when received by White County from the Department of Revenue, will be distributed within fifteen (15) days of receipt as follows:

1. City of Cleveland – thirteen percent (13%) of the proceeds (maximum collection of $3,380,000) for the following projects:

i.	Water and Wastewater Infrastructure	-	$3,130,000;
ii.	Acquisition, either by construction or Purchase, of Administrative, Police, and Fire facilities	-	250,000
			$3,380,000

2. City of Helen - thirteen percent (13%) of the proceeds (maximum collection of $3,380,000) for the following projects:

i.	Roads, Streets, Sidewalks and Bridges	-	$1,280,000;
ii.	Water/Wastewater Improvements	-	1,850,000;
iii.	Public Buildings and Grounds	-	250,000
			$3,380,000

3. White County – seventy-four percent (74%) of the proceeds (maximum collection of $19,240,000) for the following projects:

i.	Public facilities and infrastructure including, but not limited to: Administrative, Cultural, Park and Recreation, and Public Safety	-	13,024,000;
ii.	Roads, Streets and Bridges	-	6,216,000;
			$19,240,000.

all of which shall be used for the purposes herein set out.

At an election to be held on the 4th day of November, 2008, the qualified voters of the County will be asked to answer the Referendum Question:

"Shall a continuation of a special one percent (1%) sales and use tax (SPLOST) be imposed in White County for a period not to exceed five calendar years beginning upon the termination of the existing SPLOST presently in effect, and for the purpose of raising not more than a total of $26,000,000 of net proceeds, which shall provide for the following capital outlay projects:

YES ☐

NO ☐

(1) Water and Wastewater infrastructure and the acquisition, either by construction or purchase, of administrative, police, and fire facilities in the City of Cleveland;

(2) Road, Streets, Sidewalks and Bridges; Water/Wastewater Improvements; and Public Buildings and Grounds in the City of Helen.

(3) The acquisition, either by construction or purchase, of: public facilities and infrastructure including, but not limited to, Administrative, Cultural, Park and Recreation, and Public Safety; and Roads and Bridges in White County."

The White County Superintendent of Elections is hereby requested to publish the notice of said election as required by law in the official organ of White County once a week for four (4) weeks immediately preceding the date of the election and substantially in the form required under Official Code of Georgia Annotated 48-8-11. The proposed dates for publication are the 9th, 16th, 23rd and 30th of October 2008.

(c) The White County Superintendent of Elections shall consolidate the returns, count the votes and declare the result of said election in the manner required by law.

The proper officers and agents of the County are hereby authorized to take any and all further actions as may be required in connection with the imposition of such sales and use tax and the completion of the projects as above set out.

BE IT FURTHER RESOLVED that any and all resolutions in conflict with this resolution this day passed be, and the same are hereby, repealed.

RESOLVED, this 31st day of July, 2008.

WHITE COUNTY BOARD OF COMMISSIONERS

Chris R. Nonnemaker, Chairman

Joe R. Campbell, Post 1

Craig Bryant, Post 2

ATTEST:

Jean Welborn, County Clerk