

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 — Mayor

Jeremy McClure — Council Member Ward 3

Nan Bowen — Council Member Ward 1

CJ McDonald — Council Member Ward 4 Mayor Pro Tem

Rebecca Yardley — Council Member Ward 2

ATTEST:

Lisa A. Ritchie — City Clerk

First Public Hearing and Consideration: June 6, 2022
Second Public Hearing and Adoption: June 13, 2022

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

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

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

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%
521215	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%**

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

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%**

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%

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

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

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%

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%