ORDINANCE# 2017-007

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF EMERSON SITTING FOR THE PURPOSE OF **ADOPTION OF THE FISCAL YEAR 2018 BUDGET** AND FOR OTHER PURPOSES AT THE REGULAR MEETING OF THE CITY COUNCIL OF EMERSON HELD ON JUNE 26, 2017.

IT IS HEREBY ORDIANED BY THE GOVERNING AUTHORITY OF THE CITY OF EMERSON, that the fiscal year 2018 budget is hereby adopted;

BE IT FURTHER ORDAINED BY THE GOVERNING AUTHORITY OF THE CITY OF EMERSON, the following budget is included as a part of this Ordinance detailing the funds and various documents to be approved in the Fiscal Year 2018 Budget;

BE IT FURTHER ORDAINED BY THE GOVERNING AUTHORITY OF THE CITY OF EMERSON, the Fiscal Year 2018 Budget provides for a millage rate for Ad Valorem Tax of 1.87 which will be considered a tax increase;

BE IT FURTHER ORDAINED BY THE GOVERNING AUTHORITY OF THE CITY OF EMERSON, the City's Water and Sewer rates will be increased by 4.5% as provided for within the budget documents and fee schedule attached.

BE IT FURTHER ORDAINED BY THE GOVERNING AUTHORITY OF THE CITY OF EMERSON, the City's Solid Waste rates will be increased by $3.00 per month as provided for within the budget documents and fee schedule attached.

If any portion of this Ordinance be declared invalid or unconstitutional by any court or competent jurisdiction or if the provisions of any part of this Ordinance as applied to any particular situation or set of circumstances shall be declared invalid or unconstitutional, such invalidity shall not be construed to affect the portions of this Ordinance not so held

to be invalid. It is hereby declared to be the intent of the City Council to provide for separable and divisible parts and does hereby adopt any and all parts hereof as may not be held invalid for any reason.

SO ADOPTED this 26th day of June, 2017.

EMERSON, GEORGIA

Al Pallone, Mayor

ATTEST:

Robbie Swords

Robbie Swords, City Clerk

[SEAL]

I do hereby certify that I am the City Clerk of the City of Emerson and that the above Ordinance was duly adopted by the Mayor and City Council on the 26th day of June, 2017.

Robbie Swords

Robbie Swords, City Clerk

First Reading June 12, 2017

Public Hearing June 26, 2017

Second Reading June 26, 2017



City of Emerson

Fiscal Year 2018
Operating Budget

Al Pallone, Mayor
Donnie Bagwell, Council Member
Ed Brush, Council Member
Vincent Wiley, Council Member
Ben Pope, Council Member

Prepared:
June 7, 2017

Introduction

Submitted for your review and consideration, is the City of Emerson Fiscal Year 2018 (FY18) Operating Budget. The FY18 budget runs from July 1, 2017 through June 30, 2018. This budget is a compilation of the General Fund, Water Fund, Solid Waste Fund, Hotel–Motel Fund, Hotel–Motel Restricted Fund, Confiscated Assets Fund and SPLOST 2014 Fund.

City of Emerson
Fiscal Year 2018 Operating Budget
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SO ADOPTED this _____ day of June, 2017.

EMERSON, GEORGIA

_____

Al Pallone, Mayor

ATTEST:

_____

Robbie Swords, City Clerk

[SEAL]

I do hereby certify that I am the City Clerk of the City of Emerson and that the above Ordinance was duly adopted by the Mayor and City Council on the _____ day of June, 2017.

_____

Robbie Swords, City Clerk

First Reading _____

Public Hearing _____

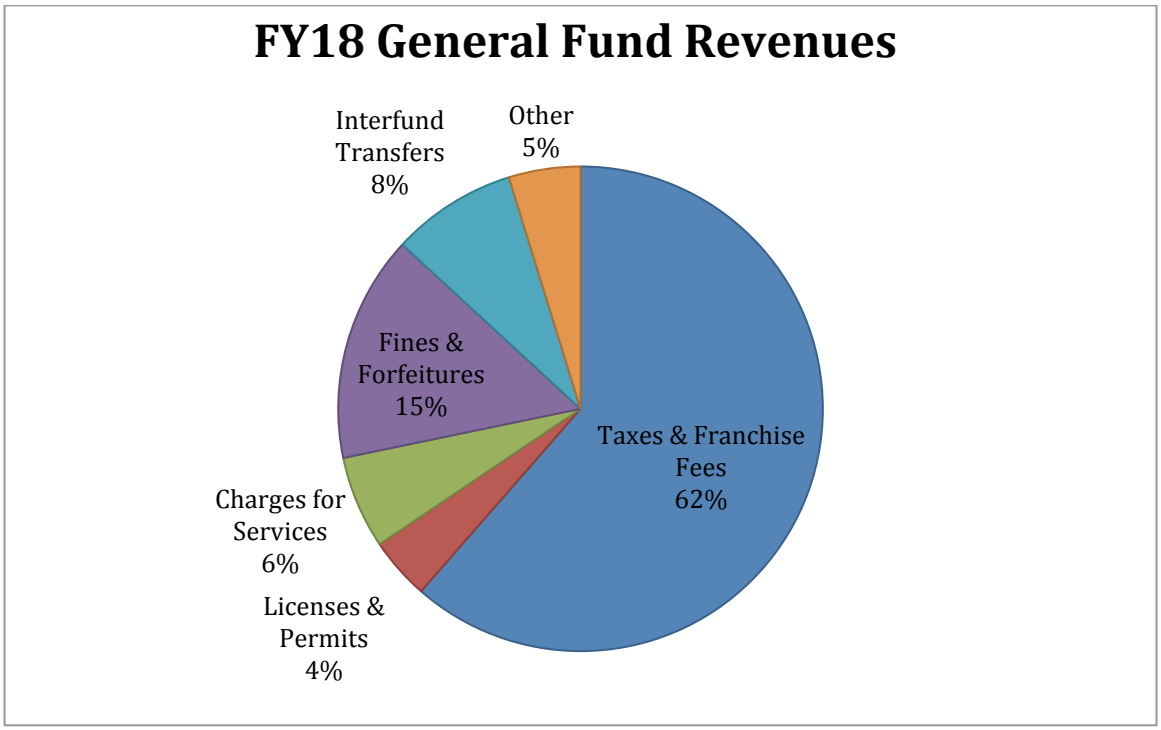
Second Reading _____

General Fund

	Personnel	
	FY 2017	**FY 2018**
City Council	**5**	**5**
Planning Commission	**5**	**5**
Administration	**5**	**5**
Municipal Court	**2**	**2**
Public Safety	**8**	**8**
Public Works	**2**	**2**
Building Department	**1**	**1**

The General Fund is a Governmental Type Fund that employs the majority of the City workforce through various departments. These departments include legislative, planning, city management, city clerk, public safety, municipal court, public works and other functions. The City currently has one open position but anticipates filling the vacancy in the first quarter of FY18.

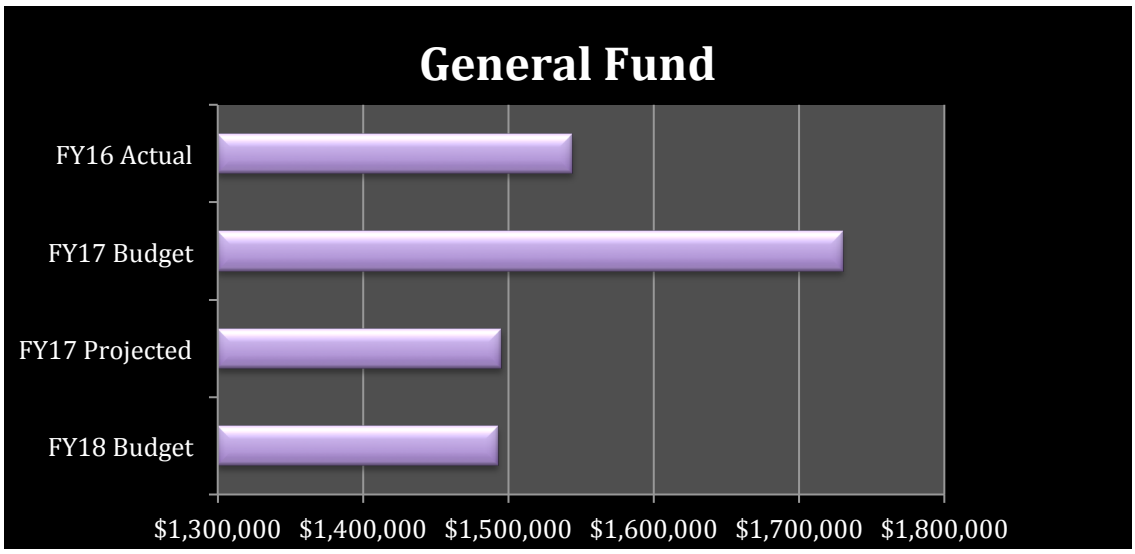
The General Fund's sources of revenue are various taxes, license and permits, regulatory fees, grants, charges for services, fines and forfeitures, contributions and donations, rents and royalties, and other miscellaneous sources of revenue. Sales tax collections are the largest source of revenues for the general fund.



General Fund expenditures are categorized by function. Due to decreased revenues during the 2017 Fiscal Year the City has increased function categories to better assist with data collection and future analysis.

City Council	**Custody of Prisoners**
City Manager Office	**Animal Control**
City Clerk Office	**Public Works**
Administration	**Cemetery**
Election	**Community/Conference Center**
Tax Administration	**Emerson Recreation Facility**
City Complex	**Tree**
Engineering	**Building Department**
Municipal Court	**Planning and Zoning**
Police	

While positive growth has been observed in recent sales tax receipts, the FY18 General Fund budget proposes a minimal increase of less than 1% over FY17. The FY18 budget was constructed using a municipal property tax millage rate of 1.872 as previously set in 2016. Due to real and inflationary growth this will result in an increase in property taxes as defined under Georgia law.



City of Emerson, Georgia
FY18 Proposed Budget
General Fund Revenue Summary

	Proposed FY18 Budget
Revenue	
General Property Taxes	$341,102
General Sales and Use Taxes	$457,000
Business Taxes	$119,000
Penalties and Interest on Taxes	$101
Business Licenses	$14,503
Non Business License and Permits	$11,004
Regulatory Fees	$36,111
Penalties and Interest License and Permits	$2
Federal Government Grants	$1
State Government Grants	$2
Charges for Services	$92,315
Other Charges for Services	$30
Fines and Forfeitures	$225,501
Interest Revenue	$1
Contributions and Donations	$4
Rents and Royalties	$53,002
Reimbursement from Damaged Property	$1
Miscellaneous	$8,200
Interfund Transfers	$125,001
Other Financing Sources	$10,002
Total Revenue	**$1,492,883**

City of Emerson, Georgia FY18 Proposed Budget General Fund Expenditure Summary	Proposed FY18 Budget
Expenditures	
City Council	$24,830
City Manager Office	$183,057
City Clerk Office	$157,209
Election Expense	$4,666
Administration	$64,784
Tax Administration	$4,100
City Complex Building Expense	$37,460
Engineering	$6,000
Municipal Court	$137,686
Police	$578,292
Custody of Prisoners	$15,000
Animal Control	$20,000
Public Works	$209,427
Cemetery	$7,001
Community & Conference Center	$7,737
Emerson Recreational Facility	$6,606
Tree	$1
Building Department	$17,155
Planning & Zoning	$10,301
Total Expenditures	**$1,491,312**
Excess of Revenue over Expenditures	**$1,571**

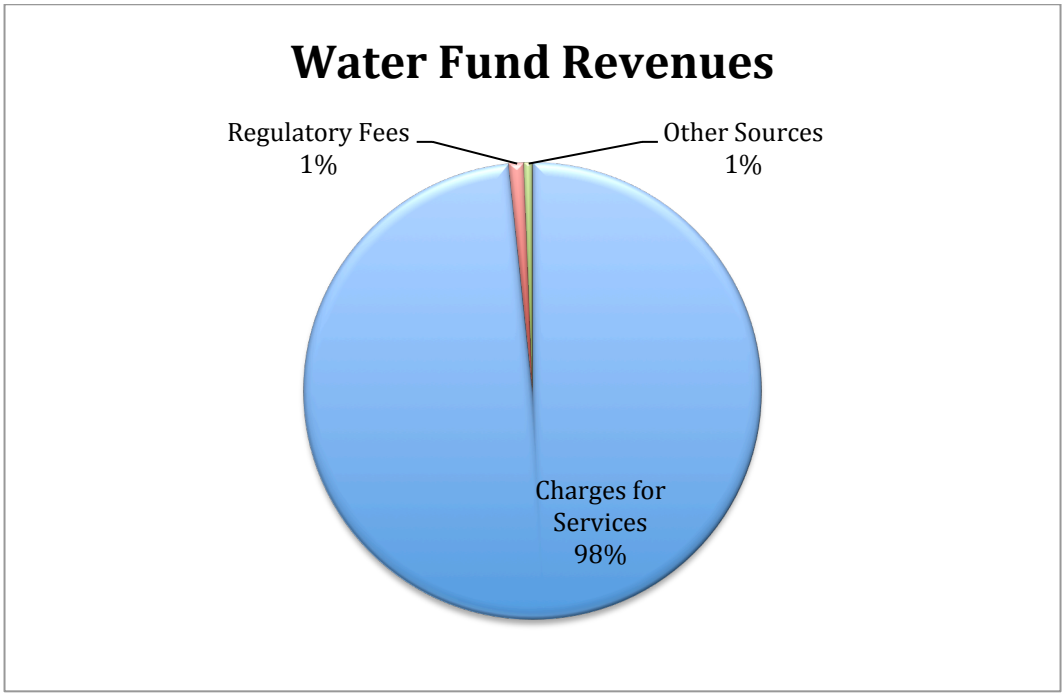
Water Fund

Personnel	
FY 2017	3
FY 2018	3

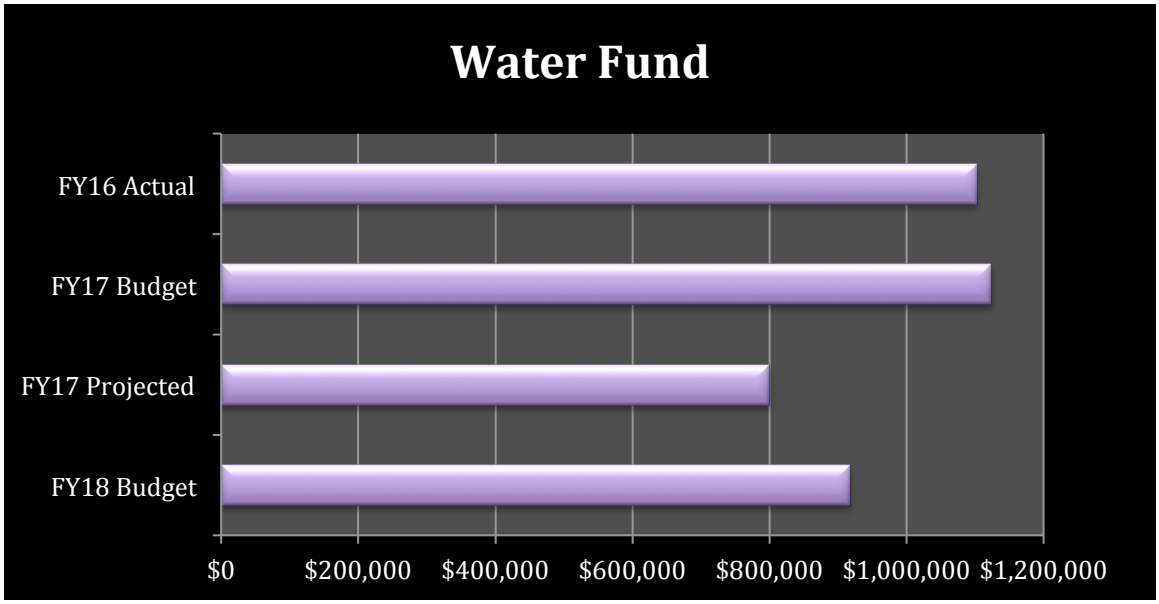
The Water Fund is an Enterprise Fund currently employing 3 full time employees. The fund is currently fully staffed and no changes in personnel are forecast for FY18.

The City of Emerson provides clean potable water and sanitary sewer service within its established service delivery areas. The water and sewer system was designed and developed for growth with interconnectivity providing excess capacity.

The enterprise fund receives 98 percent of revenues from charges for service. The majority of the charges for services are collected through monthly user fees. New development provides one-time fees, tap and readiness to serve, recorded in charges for services. Regulatory fees and other sources of income make up the remaining two percent of the total.



In 2013 the City performed a Water Rate Analysis, which recommended an annual 4.5% index of rates to match those of Bartow County and other communities. In 2014 the city elected to suspend the indexing of rates while purchased services from neighboring communities continued to rise.



During FY17 the State of Georgia declared a severe drought. Conservation measures coupled with a slowing of new development and suspension of rate indexing allowed for a significant decrease in revenues. The Fiscal Year 2018 Operating Budget proposes the reimplementation of the 4.5% indexing of rates to meet the financial responsibilities of the fund.

Stormwater expenditures continue to be tracked within the water fund. This allows management to assess the true cost of managing the stormwater system and evaluate whether the implementation of a future stormwater utility would be necessary.

FY 2017 Key Accomplishments:

- Substantial completion of 2016 Wastewater Treatment Plant Improvement Project
- Issuance of Agriculture Permit for groundwater use, Permit# A17-008-0033
- Issuance of new NPDES permit for the Henry Jordan Wastewater Plant allowing for a 5 step increase in discharge up to 1.5 million gallons per day of treated water, Permit# GA0026115
- Completion and Approval of the Metropolitan North Georgia Water Planning Audit, by GA EPD, for water, wastewater and stormwater.

FY 2018 Goals:

- Complete the remaining items of the 2016 Wastewater Treatment Plant Improvement Project
- Exploration for a new test well for future water treatment facility.
- Feasibility study for Stormwater Utility
- Conduct a Water & Sewer Master Study/Plan for infrastructure growth projections as well as rate sufficiency.

Future Plans:

- Locate funding sources (i.e. grants) for the replacement of failing water infrastructure

City of Emerson, Georgia **FY18 Proposed Budget** **Water Fund Summary**	**Proposed FY18 Budget**
Revenue	
Regulatory Fees	$10,000
Intergovernmental Revenues	$1
Charges for Services	$902,144
Investment Income	$1
Miscellaneous Revenues	$2
Other Financing Sources	$5,003
Total Revenue	**$917,151**
Expenditures	
Engineering	$11,000
Henry Jordan Wastewater	$113,935
Red Top Sewer	$104,601
Stormwater	$5,110
Administration	$467,158
Moss Spring	$88,179
Purchase Water	$127,168
Engineering	$6,000
Total Expenditures	**$917,151**
Excess of Revenue over Expenditures	**$0**

Solid Waste Fund

The Solid Waste Fund is an Enterprise Fund currently employing 1 full time employee. The fund is currently fully staffed and no changes in personnel are forecast for FY18.

Personnel	
FY 2017	1
FY 2018	1

The City of Emerson utilizes the Solid Waste Fund to provide health and sanitation services to the citizens. These services include weekly trash pickup, yard debris removal and bulk item collection. The enterprise fund receives its revenues primarily from user fees.



Due to increased costs to provide services, debt and no reserves an increase of $3.00 per month is reflected in the proposed budget. This increase will allow the fund to be viable while still remaining below the median for surrounding areas.

FY 2017 Key Accomplishments:

- Lowered operational costs by reducing the number of trucks used for the weekly pickup service from two trucks to a single truck.

FY 2018 Goals:

- Feasibility study of curbside recycling program

Future Plans:

- Active recycling program

City of Emerson, Georgia FY18 Proposed Budget Solid Waste Fund Summary	
	Proposed FY18 Budget
Revenue	
Charges for Services	$122,100
Miscellaneous Revenues	$1
Other Financing Sources	$3
Total Revenue	**$122,104**
Expenditures	
Administration	$467,158
Total Expenditures	**$111,964**
Excess of Revenue over Expenditures	**$10,140**

Hotel - Motel Fund
Hotel – Motel Restricted Fund

The Hotel Motel Tax Fund is used to account for the collection of the City's Hotel Motel taxes as well as the associated disbursements of these funds to various local authorities engaged in economic development and the promotion of tourism, conventions and trade shows.

In 2010, the City of Emerson imposed a Hotel-Motel tax at a rate of 5% for the purpose of promoting tourism, conventions and trade shows. In 2016, the City imposed an additional 3% tax for the purpose of increased promotion of tourism, conventions and trade shows and for tourism project development for future and current projects.

With the imposition of the 2010 tax the City created Hotel-Motel Tax Fund, fund # 275. The additional 3% tax in 2016 has introduced further constraints and restrictions on the tax revenues. Therefore, the City elected to create the Hotel-Motel Restricted Tax Fund, fund # 277.

FY 2017 Key Accomplishments:

- Substantial Completion of the interior remodeling of the Community & Conference Center
- Began remodeling of the Emerson Recreational Facility

FY 2018 Goals:

- Install Audio/Video equipment at Community & Conference Center
- Increase parking capacity and paving at Community & Conference Center
- Completion of the Emerson Recreational Facility
- Perform study to determine feasibility of City-wide wifi service
- Study method to deploy wayfinding signage
- Begin task of branding Emerson

Future Initiatives

- Emerson Welcome Center
- Parks and Trails

City of Emerson, Georgia
FY18 Proposed Budget
Hotel Motel Fund Summary

	Proposed FY18 Budget
Revenue	
Hotel Motel Taxes	$335,000
Investment Income	$1
Total Revenue	**$335,001**
Expenditures	
Cartersville Bartow Tourism	$146,560
Interfund Transfer to General Fund	$125,641
Interfund Transfer to Hotel Motel Restricted Fund	$62,800
Total Expenditures	**$335,001**
Excess of Revenue over Expenditures	**$0**

City of Emerson, Georgia
FY18 Proposed Budget
Hotel Motel Restricted Fund Summary

	Proposed FY18 Budget
Revenue	
Transfers In	$62,800
Investment Income	$1
Total Revenue	**$62,801**
Expenditures	
Professional Services	$1
Advertising	$500
Capital Outlay – Community & Conference Center	$27,500
Capital Outlay – Emerson Recreational Facility	$29,800
Capital Outlay – Equipment	$5,000
Total Expenditures	**$62,801**
Excess of Revenue over Expenditures	**$0**

Confiscated Assets Fund

The confiscated assets fund is utilized to facilitate deposits and expenditures of money or property forfeited pursuant to State and Federal laws regarding controlled substances, marijuana, dangerous drugs or RICO Act violations. All monies deposited into this fund have been awarded to the City of Emerson through the Superior Court condemnation process. Use of revenues within the fund are restricted to law enforcement purposes and any/all expenditures are governed by federal and state law.

FY 2018 Goals:

- Utilization of confiscated funds to provide for the latest training of our employees to ensure they are receiving the best training available to assist them in developing their careers which in-turn increases the Police Department's service to our Community.
- Purchase of equipment to provide law enforcement officers with the necessary tools.
-

Future Plans:

- Officer worn body cameras
- Obtaining advanced training for officers

City of Emerson, Georgia **FY18 Proposed Budget** **Confiscated Assets Fund Summary**	
	Proposed FY18 Budget
Revenue	
Fines and Forfeitures	$8,445
Investment Income	$1
Total Revenue	**$8,446**
Expenditures	
Bank Service Charges	$1
Police Training	$2,225
Police Supplies	$1,220
Police Capital Outlay	$5,000
Total Expenditures	**$8,446**
Excess of Revenue over Expenditures	**$0**

SPLOST 2014 Fund

The SPLOST 2014 Fund is a capital projects fund that accounts for the financial resources from a one-cent special purpose local option sales tax (SPLOST). The referendum was voted on and approved by Bartow County voters. SPLOST 2014 began on January 2014 sales within the County.

Over the course of the six year tax, SPLOST 2014 was expected to raise approximately $3,787,814 for use on capital projects for the City. Due to various changes in the economy, collections are expected to be approximately 55 percent of original predictions.

FY 2017 Key Accomplishments:

- Installation of wireless backbone at the City Complex
- Purchased a 2017 Ford Truck for public works
- Storm sewer drainage improvements
- Purchased a heavy equipment trailer for public works.

FY 2018 Goals:

- Perform study for future water well site
- Begin a Water & Sewer Master Plan to include infrastructure growth projections as well as rate sufficiency

Future Plans:

- As the collection period for SPLOST 14 nears the end, the City must look toward planning for the next SPLOST. What projects would the citizens like to see complete? What are the needs and demands of the City? Answering these questions will help decide what projects the City requests to be placed on the upcoming referendum.

City of Emerson, Georgia FY18 Proposed Budget SPLOST 14 Fund Summary	Proposed FY18 Budget
Revenue	
Intergovernmental Revenues – SPLOST Proceeds	$260,000
Investment Income	$1
SPLOST 14 Fund Balance Reserves	$220,000
Total Revenue	**$480,001**
Expenditures	
Miscellaneous Paving, Roadway, Intersection and ROW Improvements	$80,001
Miscellaneous Water System Improvements	$80,000
Miscellaneous Sewer System Improvements	$80,000
Miscellaneous Storm Sewer Improvements	$80,000
Systematic Replacement of Public Works Equipment	$80,000
Information Technology	$80,000
Total Expenditures	**$480,001**
Excess of Revenue over Expenditures	**$0**

City of Emerson, Georgia
FY18 General Fund
Operating Budget

Acct No	Account Description		
	REVENUE		
	GENERAL PROPERTY TAXES		
100-311100	PROPERTY TAX-CURRENT YEAR		$130,000.00
100-311120	TIMBER TAX		$1.00
100-311200	PROPERTY TAX- PRIOR YEAR		$500.00
100-311310	MOTOR VEHICLE TAX		$100.00
100-311315	TITLE AD VALOREM TAX (TAVT)		$40,000.00
100-311320	MOBILE HOME TAX		$1,000.00
100-311340	INTANGIBLE TAX		$10,000.00
100-311350	RAILROAD EQUIPMENT TAX		$300.00
100-311500	PROPERTY NOT ON DIGEST		$1.00
100-311600	REAL ESTATE TRANSFER TAX		$2,000.00
100-311710	FRANCHISE TAX - ELECTRIC		$135,000.00
100-311730	FRANCHISE TAX - GAS		$6,000.00
100-311750	FRANCHISE TAX - CABLE		$14,000.00
100-311760	FRANCHISE TAX - TELEPHONE		$2,200.00
		TOTAL	**$341,102.00**
	GENERAL SALES AND USE TAXES		
100-313100	LOCAL OPTION SALES TAX		$395,000.00
100-314200	ALCOHOLIC BEVERAGE EXCISE TAX		$31,000.00
100-314500	ENERGY EXCISE TAX		$31,000.00
		TOTAL	**$457,000.00**
	BUSINESS TAXES		
100-316100	BUSINESS OCCUPATION TAX		$26,000.00
100-316200	INSURANCE PREMIUM TAX		$93,000.00
		TOTAL	**$119,000.00**
	PENALTIES AND INTEREST ON TAXES		
100-319110	REAL PROPERTY-PENALTIES & INT		$100.00
100-319400	BUSINESS OCC PENALTIES & INT		$1.00
		TOTAL	**$101.00**

	BUSINESS LICENSES		
100-321110	MALT BEVERAGE PACKAGE		$1,400.00
100-321120	WINE PACKAGE		$800.00
100-321121	MALT BEVERAGE/WINE PACKAGE		$4,500.00
100-321122	MALT BEVERAGE AND WINE POURING		$1,800.00
100-321131	DISTILLED SPIRITS POURING		$2,000.00
100-321140	EMPLOYEE ID/HANDLER PERMIT		$3,000.00
100-321200	PEDDLERS LICENSE		$1.00
100-321201	SOLICITATION LICENSE		$1.00
100-321202	RV PARK LICENSE		$1.00
100-321900	ALCOHOL OFF PREMISE		$500.00
100-321910	MEDIA PRODUCTION		$500.00
		TOTAL	**$14,503.00**
	NON BUSINESS LICENSE AND PERMITS		
100-322210	REZONINGS		$1.00
100-322211	ANNEXATIONS		$1.00
100-322212	CONDITIONAL USES		$1.00
100-322230	SIGN PERMITS		$7,500.00
100-322900	CELLULAR TOWER		$3,500.00
100-322920	SPECIAL EVENT		$1.00
		TOTAL	**$11,004.00**
	REGULATORY FEES		
100-323100	RE-INSPECTION FEES		$1.00
100-323120	BUILDING PERMIT - RESIDENTIAL		$5,000.00
100-323121	BUILDING PERMIT - NON RESIDENTIAL		$15,000.00
100-323130	PLUMBING PERMIT		$2,500.00
100-323140	ELECTRICAL PERMIT		$3,000.00
100-323150	GAS PERMIT		$1,000.00
100-323160	HVAC PERMIT		$4,500.00
100-323190	LAND DISTURBANCE		$2,500.00
100-323210	STORMWATER/NPDES		$1.00
100-323220	FLOODPLAIN MANAGEMENT		$1.00
100-323230	INSULATION		$1.00
100-323260	MODEL HOME		$1.00
100-323270	MOBILE HOME/IND BLDG		$1.00
100-323280	CONSTRUCTION TRAILER		$1.00
101-323290	DRIVEWAY		$1.00

100-323300	ROADCUT		$1.00
100-323310	SWIMMING POOL		$1.00
100-323320	DEMOLITION		$1.00
100-323900	ENGINEER INSPECTION FEES		$2,600.00
		TOTAL	**$36,111.00**
	PENALTIES AND INTEREST LICENSE PERMITS		
100-324100	BUSINESS LICENSE PENALTY		$1.00
100-324400	BUSINESS LICENSE INTEREST		$1.00
		TOTAL	**$2.00**
	FEDERAL GOVERNMENT GRANTS		
100-331110	FEDERAL GRANT		$1.00
		TOTAL	**$1.00**
	STATE GOVERNMENT GRANTS		
100-334110	STATE OPERATING GRANTS		$1.00
100-334310	STATE CAPITAL GRANTS		$1.00
		TOTAL	**$2.00**
	CHARGES FOR SERVICES		
100-341100	COURT COSTS		$1.00
100-341110	TECHNOLOGY FEE		$1.00
100-341200	LEGAL INSTRUMENT RECORDING		$1.00
100-341310	PLAT REDUCTION		$1.00
100-341400	PRINTING/DUPLICATING SERVICES		$1,000.00
100-341390	PLAN REVIEW FEES		$3,500.00
100-341391	ENGINEER FEES		$2,500.00
100-341700	W/S ADMIN CHARGE		$71,372.35
100-341710	GARBAGE - ADMIN CHARGE		$12,836.76
100-341910	ELECTION QUALIFYING		$100.00
100-341920	ADVERTISING FEE		$1.00
100-342120	ACCIDENT REPORTS		$1,000.00
100-342130	FALSE ALARMS		$1.00
		TOTAL	**$92,315.11**
	OTHER CHARGES FOR SERVICES		
100-349300	RETURNED CHECK CHARGE		$30.00
		TOTAL	**$30.00**

	FINES AND FORFEITURES		
100-351100	FINES & FORFEITURES		$225,500.00
100-351900	PRETRIAL DIVERSION		$1.00
		TOTAL	**$225,501.00**
	INTEREST REVENUE		
100-361100	INTEREST INCOME		$1.00
		TOTAL	**$1.00**
	CONTRIBUTIONS AND DONATIONS		
100-371000	DONATIONS - GENERAL		$1.00
100-371001	DONATIONS - SHOP WITH A HERO		$1.00
100-371002	DONATIONS - BEARDS FOR BIKES		$1.00
100-372000	COMPREHENSIVE PLANNING		$1.00
		TOTAL	**$4.00**
	RENTS AND ROYALTIES		
100-381020	WATER TOWER/CELL TOWER		$45,000.00
100-381030	COMMUNITY/CONFERENCE CTR		$4,000.00
100-381031	COMMUNITY/CONFERENCE CTR DEPOSIT		$1.00
100-381040	EMREC		$4,000.00
100-381041	EMREC DEPOSIT		$1.00
		TOTAL	**$53,002.00**
	REIMBURSEMENT FROM DAMAGED PROPERTY		
100-383000	INSURANCE PROCEEDS		$1.00
		TOTAL	**$1.00**
	MISCELLANEOUS		
100-389000	MISCELLANEOUS INCOME		$1,200.00
100-389001	ADMIN/APPLICATION FEE		$6,000.00
100-389100	MISC POLICE REVENUES		$1,000.00
		TOTAL	**$8,200.00**
	INTERFUND TRANSFERS		
100-391200	TRANSFERS IN		$1.00
100-391100	HOTEL/MOTEL TAX TRANSFER IN		$125,000.00
		TOTAL	**$125,001.00**

	OTHER FINANCING SOURCES		
100-392000	PROCEEDS FROM CAPITAL LEASE		$1.00
100-392100	SURPLUS SALES		$10,000.00
100-393800	CAPITAL CONTRIBUTION SPLOST		$1.00
		TOTAL	**$10,002.00**
		TOTAL GEN. FUND REVENUE	**$1,492,883.11**

Acct No	**Account Description**	
	EXPENDITURES	
	CITY COUNCIL	
100-1110-512400	RETIREMENT	$6,500.00
100-1110-512700	WORKERS COMP	$780.00
100-1110-523120	INSURANCE - LIABILITY	$9,400.00
100-1110-523200	COMMUNICATIONS	$1,500.00
100-1110-523500	TRAVEL & LODGING	$2,000.00
100-1110-523600	DUES AND FEES	$650.00
100-1110-523700	EDUCATION AND TRAINING	$3,000.00
100-1110-531110	SUPPLIES	$400.00
100-1110-531300	FOOD	$600.00
	TOTAL	**$24,830.00**
	CITY MANAGER OFFICE	
100-1320-511100	WAGES	$143,790.00
100-1320-511300	OVERTIME WAGES	$1.00
100-1320-512100	MEDICAL INSURANCE	$13,900.00
100-1320-512101	TASC DEDUCTIBLE PROGRAM	$500.00
100-1320-512110	DENTAL INSURANCE	$693.00
100-1320-512120	LIFE INSURANCE	$98.00
100-1320-512121	LT DISABILITY INSURANCE	$667.00
100-1320-512130	VISION INSURANCE	$109.00
100-1320-512200	PAYROLL TAXES	$11,000.00
100-1320-512400	RETIREMENT	$2,676.00
100-1320-512600	STATE UNEMPLOYMENT TAX	$345.00
100-1320-512700	WORKERS COMP	$578.00
100-1320-523120	INSURANCE - LIABILITY	$650.00
100-1320-523200	COMMUNICATIONS	$2,200.00
100-1320-523500	TRAVEL & LODGING	$1,500.00

100-1320-523600	DUES AND FEES		$900.00
100-1320-523700	EDUCATION AND TRAINING		$2,000.00
100-1320-523800	PROFESSIONAL LICENSE		$150.00
100-1320-531100	SUPPLIES		$800.00
100-1320-531130	UNIFORMS		$500.00
		TOTAL	**$183,057.00**
	CITY CLERK OFFICE		
100-1330-511100	WAGES		$114,546.00
100-1330-511300	OVERTIME WAGES		$1,000.00
100-1330-512100	MEDICAL INSURANCE		$18,500.00
100-1330-512101	TASC DEDUCTIBLE PROGRAM		$500.00
100-1330-512110	DENTAL INSURANCE		$693.00
100-1330-512120	LIFE INSURANCE		$148.00
100-1330-512121	LT DISABILITY INSURANCE		$520.00
100-1330-512130	VISION INSURANCE		$109.00
100-1330-512200	PAYROLL TAXES		$8,763.00
100-1330-512400	RETIREMENT		$4,014.00
100-1330-512600	STATE UNEMPLOYMENT TAX		$275.00
100-1330-512700	WORKERS COMP		$391.00
100-1330-523120	INSURANCE - LIABILITY		$950.00
100-1330-523200	COMMUNICATIONS		$1,050.00
100-1330-523500	TRAVEL & LODGING		$1,500.00
100-1330-523600	DUES AND FEES		$600.00
100-1330-523700	EDUCATION AND TRAINING		$2,000.00
100-1330-523800	PROFESSIONAL LICENSE		$100.00
100-1330-531100	SUPPLIES		$800.00
100-1330-531130	UNIFORMS		$750.00
		TOTAL	**$157,209.00**
	ELECTION EXPENSE		
100-1400-511200	WAGES - TEMPORARY		$2,800.00
100-1400-512200	PAYROLL TAXES		$215.00
100-1400-522320	EQUIP RENTAL BARTOW CO		$1,200.00
100-1400-523300	ADVERTISING		$300.00
100-1400-531100	SUPPLIES/MATERIALS/POSTAGE		$50.00
100-1400-523500	TRAVEL & LODGING		$50.00
100-1400-523600	DUES AND FEES		$1.00
100-1400-523700	EDUCATION AND TRAINING		$50.00
		TOTAL	**$4,666.00**

	ADMINISTRATION		
100-1500-521210	LEGAL SERVICES		$3,000.00
100-1500-521220	AUDIT & ACCT FEES		$14,000.00
100-1500-521280	SAVE PROGRAM		$100.00
100-1500-521350	CODIFICATION		$1,500.00
100-1500-522210	VEHICLE MAINTENANCE		$3,000.00
100-1500-522240	EQUIPMENT MAINTENANCE		$2,000.00
100-1500-522290	MAINTENANCE AGREEMENT		$4,000.00
100-1500-523100	INSURANCE - BUILDING		$3,005.00
100-1500-523101	INSURANCE - SCHOOL		$5,000.00
100-1500-523110	INSURANCE - VEHICLE & EQUIP		$775.00
100-1500-523200	COMMUNICATIONS		$1.00
100-1500-523300	ADVERTISING		$1,500.00
100-1500-523600	DUES & FEES		$1,000.00
100-1500-523610	MERCHANT ACCOUNT FEES		$4,000.00
100-1500-523620	BANK SERVICE FEES		$1.00
100-1500-523910	SOFTWARE LICENSE & SUPPORT		$6,500.00
100-1500-531100	SUPPLIES		$1,500.00
100-1500-531110	OFFICE SUPPLIES		$3,500.00
100-1500-531120	POSTAGE		$500.00
100-1500-531140	CHRISTMAS EXPENSE		$1,800.00
100-1500-531150	SOFTWARE & HARDWARE		$1,000.00
100-1500-531160	VEHICLE SUPPLIES		$500.00
100-1500-531210	SCHOOL BLDG - WATER/SEWER		$1.00
100-1500-531220	SCHOOL BLDG - GAS		$1.00
100-1500-531230	SCHOOL BLDG - ELECTRIC		$3,000.00
100-1500-531270	FUEL		$3,400.00
100-1500-531300	MEALS		$200.00
		TOTAL	**$64,784.00**
	TAX ADMINISTRATION		
100-1514-523300	ADVERTISING		$500.00
100-1514-523900	BARTOW CO TAX COMM		$1,800.00
100-1514-523910	BARTOW CO COMM		$1,800.00
		TOTAL	**$4,100.00**
	CITY COMPLEX BUILDING EXPENSE		
100-1565-522100	CLEANING		$1.00
100-1565-522140	LAWN CARE		$1.00

100-1565-522150	PEST CONTROL		$1,250.00
100-1565-522160	SECURITY MONITORING		$500.00
100-1565-522250	REPAIRS AND MAINTENANCE		$10,000.00
100-1565-523100	INSURANCE - BUILDING		$3,005.00
100-1565-523200	COMMUNICATIONS		$8,000.00
100-1565-531100	SUPPLIES		$2,000.00
100-1565-531210	UTILITIES - WATER/SEWER		$1.00
100-1565-531220	UTILITIES - GAS		$2,500.00
100-1565-531230	UTILITIES - ELECTRICITY		$9,000.00
100-1565-531710	MATS AND RUGS		$1,200.00
100-1565-542300	FURNITURE & FIXTURES		$1.00
100-1565-542310	APPLIANCES		$1.00
		TOTAL	**$37,460.00**
	ENGINEERING FEES		
100-1575-521221	ENGINEERING PLAN REVIEW		$3,000.00
100-1575-521230	MISC ENGINEERING FEES		$1,000.00
100-1575-521250	INSPECTION FEES		$2,000.00
		TOTAL	**$6,000.00**
	MUNICIPAL COURT		
100-2650-511100	WAGES		$82,000.00
100-2650-511300	OVERTIME		$500.00
100-2650-512100	MEDICAL INSURANCE		$14,000.00
100-2650-512101	TASC DEDUCTIBLE PROGRAM		$500.00
100-2650-512110	DENTAL INSURANCE		$690.00
100-2650-512120	LIFE INSURANCE		$115.00
100-2650-512121	LT DISABILITY INSURANCE		$420.00
100-2650-512130	VISION INSURANCE		$130.00
100-2650-512200	PAYROLL TAXES		$6,150.00
100-2650-512600	STATE UNEMPLOYMENT TAX		$150.00
100-2650-512400	EMPLOYEE RETIREMENT		$2,700.00
100-2650-512700	WORKERS COMP		$480.00
100-2650-521210	CITY JUDGE		$8,000.00
100-2650-521240	APPOINTED ATTORNEY		$3,000.00
100-2650-521250	INTERPRETER		$1,400.00
100-2650-521260	SUBPOENA - OFFICERS		$200.00
100-2650-521270	SOLICITOR		$7,200.00
100-2650-523910	SOFTWARE LICENSE & SUPPORT		$350.00
100-2650-522250	REPAIRS & MAINTENANCE		$500.00

100-2650-522290	MAINTENANCE AGREEMENT		$1,800.00
100-2650-523110	INSURANCE - VEHICLE & EQUIP		$1.00
100-2650-523120	INSURANCE - LIABILITY		$650.00
100-2650-523300	ADVERTISING		$125.00
100-2650-523500	TRAVEL & LODGING		$1,000.00
100-2650-523600	DUES & FEES		$500.00
100-2650-523700	EDUCATION & TRAINING		$1,000.00
100-2650-531100	SUPPLIES		$1,000.00
100-2650-531110	OFFICE SUPPLIES		$1,000.00
100-2650-531150	SOFTWARE & HARDWARE		$1,000.00
100-2650-531130	UNIFORMS		$200.00
100-2650-531120	POSTAGE		$625.00
100-2650-531300	MEALS		$300.00
		TOTAL	**$137,686.00**

	POLICE		
100-3210-511100	WAGES		$283,000.00
100-3210-511300	OVERTIME		$10,000.00
100-3210-512100	MEDICAL INSURANCE		$70,000.00
100-3210-512101	TASC DEDUCTIBLE PROGRAM		$500.00
100-3210-512110	DENTAL INSURANCE		$2,200.00
100-3210-512120	LIFE INSURANCE		$450.00
100-3210-512121	LT DISABILITY INSURANCE		$1,550.00
100-3210-512130	VISION INSURANCE		$500.00
100-3210-512200	PAYROLL TAXES		$22,500.00
100-3210-512400	EMPLOYEE RETIREMENT		$9,500.00
100-3210-512600	STATE UNEMPLOYMENT TAX		$1,000.00
100-3210-512700	WORKERS COMP		$17,590.00
100-3210-521220	BLOOD ALCOHOL FEES		$200.00
100-3210-521230	EMPLOYEE DRUG TEST		$200.00
100-3210-521375	RADAR/LIDAR CERTIFICATION		$350.00
100-3210-521385	SCALE CERTIFICATION		$150.00
100-3210-522210	VEHICLE MAINTENANCE		$20,000.00
100-3210-522240	EQUIPMENT MAINTENANCE		$1,500.00
100-3210-522290	MAINTENANCE AGREEMENT		$1,800.00
100-3210-523110	INSURANCE - VEHICLE & EQUIP		$7,900.00
100-3210-523120	INSURANCE - LIABILITY		$27,000.00
100-3210-523200	COMMUNICATIONS		$5,500.00
100-3210-523500	TRAVEL & LODGING		$2,500.00
100-3210-523600	DUES & FEES		$1,200.00

100-3210-523601	OFFICER POAB ANNUAL DUES		$2,200.00
100-3210-523700	EDUCATION & TRAINING		$2,500.00
100-3210-523910	SOFTWARE LICENSE & SUPPORT		$6,500.00
100-3210-531100	SUPPLIES		$5,000.00
100-3210-531120	POSTAGE		$500.00
100-3210-531130	UNIFORMS		$5,500.00
100-3210-531150	SOFTWARE & HARDWARE		$3,000.00
100-3210-531160	VEHICLE EQUIPMENT		$7,500.00
100-3210-531170	AMMUNITION		$600.00
100-3210-531171	EVIDENCE SUPPLIES		$600.00
100-3210-531172	WEAPONRY		$1.00
100-3210-531270	FUEL		$22,500.00
100-3210-531300	MEALS		$300.00
100-3210-542200	CAPITAL OUTLAY - VEHICLES		$1.00
100-3210-581200	DEBT SERVICE - CAPITAL LEASE		$32,400.00
100-3210-582200	INTEREST - CAPITAL LEASE		$2,100.00
		TOTAL	**$578,292.00**
	CUSTODY OF PRISONERS		
100-3226-521200	HOUSING		$15,000.00
		TOTAL	**$15,000.00**
	ANIMAL CONTROL EXPENSE		
100-3910-523900	BARTOW CO		$20,000.00
		TOTAL	**$20,000.00**
	PUBLIC WORKS		
100-4100-511100	WAGES		$81,000.00
100-4100-511300	OVERTIME WAGES		$2,000.00
100-4100-512100	MEDICAL INSURANCE		$15,700.00
100-4100-512101	TASC DEDUCTIBLE PROGRAM		$500.00
100-4100-512110	DENTAL INSURANCE		$375.00
100-4100-512120	LIFE INSURANCE		$115.00
100-4100-512121	LT DISABILITY INSURANCE		$405.00
100-4100-512130	VISION INSURANCE		$125.00
100-4100-512200	PAYROLL TAXES		$6,300.00
100-4100-512400	RETIREMENT		$2,850.00
100-4100-512600	STATE UNEMPLOYMENT TAX		$200.00
100-4100-512700	WORKERS COMP		$4,225.00
100-4100-522210	VEHICLE REPAIRS & MAINTENANCE		$5,000.00

100-4100-522215	TRACTOR REPAIRS & MAINTENANCE	$5,000.00
100-4100-522234	PW BLDG REPAIRS &MAINTENANCE	$500.00
100-4100-522240	EQUIPMENT REPAIRS &MAINTENANCE	$4,500.00
100-4100-522245	TRAFFIC LIGHT REPAIRS & MAINTENANCE	$5,000.00
100-4100-522250	REPAIRS & MAINTENANCE	$1,500.00
100-4100-522290	MAINTENANCE AGREEMENT	$1.00
100-4100-522310	BUILDING LEASE	$6,500.00
100-4100-523000	UNIFORMS - RENTAL	$1,000.00
100-4100-523100	INSURANCE - BUILDING	$428.00
100-4100-523110	INSURANCE - VEHICLE & EQUIP	$4,350.00
100-4100-523120	INSURANCE - LIABILITY	$500.00
100-4100-523200	COMMUNICATIONS	$2,000.00
100-4100-523500	TRAVEL & LODGING	$1,000.00
100-4100-523600	DUES AND FEES	$800.00
100-4100-523700	EDUCATION AND TRAINING	$1,000.00
100-4100-523910	SOFTWARE LICENSE & SUPPORT	$3,000.00
100-4100-531100	SUPPLIES	$4,500.00
100-4100-531110	OFFICE SUPPLIES	$500.00
100-4100-531130	UNIFORMS	$200.00
100-4100-531135	EMPLOYEE SAFETY EQUIPMENT	$300.00
100-4100-531150	SOFTWARE & HARDWARE	$500.00
100-4100-531160	VEHICLE SUPPLIES	$2,500.00
100-4100-531180	SUPPLIES - ROCK	$1,000.00
100-4100-531181	SUPPLIES -DIRT	$1,000.00
100-4100-531182	SUPPLIES -ROAD SALT	$1,000.00
100-4100-531183	SUPPLIES -PAVING	$1,000.00
100-4100-531184	SUPPLIES -STRIPING	$1,000.00
100-4100-531185	SUPPLIES -SIGNS	$1,000.00
100-4100-531186	SUPPLIES -SIGN POSTS	$1,000.00
100-4100-531187	SUPPLIES -TOOLS	$1,000.00
100-4100-531188	SUPPLIES -GRASS	$1,000.00
100-4100-531189	SUPPLIES -HAY	$1,000.00
100-4100-531190	SUPPLIES -EQUIPMENT	$1,000.00
100-4100-531200	UTILITIES - ELECTRIC	$5,000.00
100-4100-531202	UTILITIES - WATER	$1.00
100-4100-531235	TRAFFIC LIGHTS	$750.00
100-4100-531236	STREET LIGHTS	$19,000.00
100-4100-531270	FUEL - VEHICLES	$4,500.00
100-4100-531272	FUEL - EQUIPMENT	$4,500.00
100-4100-531300	MEALS	$300.00

100-4100-542100	CAPITAL OUTLAY - MACHINERY		$1.00
100-4100-542200	CAPITAL OUTLAY - VEHICLES		$1.00
		TOTAL	**$209,427.00**
	CEMETERY		
100-4950-522140	LAWN CARE		$7,000.00
100-4950-522200	REPAIRS & MAINTENANCE		$1.00
		TOTAL	**$7,001.00**
	COMMUNITY/CONFERENCE CENTER		
100-5530-522100	CLEANING		$2,000.00
100-5530-522140	LAWN CARE		$1.00
100-5530-522150	PEST CONTROL		$1.00
100-5530-522160	SECURITY MONITORING		$1.00
100-5530-522250	REPAIRS AND MAINTENANCE		$1,500.00
100-5530-523000	MATS AND RUGS - RENTAL		$500.00
100-5530-523100	INSURANCE - BUILDING		$580.00
100-5530-523200	COMMUNICATIONS		$1.00
100-5530-531100	SUPPLIES		$750.00
100-5530-531210	UTILITIES - WATER/SEWER		$1.00
100-5530-531220	UTILITIES - GAS		$1,200.00
100-5530-531230	UTILITIES - ELECTRICITY		$1,200.00
100-5530-542300	FURNITURE & FIXTURES		$1.00
100-5530-542310	APPLIANCES		$1.00
		TOTAL	**$7,737.00**
	EMERSON REC FACILITY		
100-6180-522100	CLEANING		$1,500.00
100-6180-522140	LAWN CARE		$1.00
100-6180-522150	PEST CONTROL		$1.00
100-6180-522160	SECURITY MONITORING		$500.00
100-6180-522250	REPAIRS AND MAINTENANCE		$1,500.00
100-6180-523000	MATS AND RUGS - RENTAL		$500.00
100-6180-523100	INSURANCE - BUILDING		$350.00
100-6180-523200	COMMUNICATIONS		$1.00
100-6180-531100	SUPPLIES		$750.00
100-6180-531210	UTILITIES - WATER/SEWER		$300.00
100-6180-531220	UTILITIES - GAS		$1.00
100-6180-531230	UTILITIES - ELECTRICITY		$1,200.00
100-6180-542300	FURNITURE & FIXTURES		$1.00

100-6180-542310	APPLIANCES		$1.00
		TOTAL	**$6,606.00**
	TREE EXPENSE		
100-6240-522000	TREE REMOVAL		$1.00
		TOTAL	**$1.00**
	BUILDING DEPARTMENT		
100-7220-511100	WAGES		$15,500.00
100-7220-512200	PAYROLL TAXES		$1,186.00
100-7220-512600	STATE UNEMPLOYMENT TAX		$37.00
100-7220-512700	WORKERS COMP		$131.00
100-7220-523120	INSURANCE - LIABILITY		$300.00
100-7220-531100	SUPPLIES		$1.00
		TOTAL	**$17,155.00**
	PLANNING AND ZONING		
100-7410-523120	INSURANCE - LIABILITY		$9,400.00
100-7410-523500	TRAVEL & LODGING		$250.00
100-7410-523600	DUES AND FEES		$1.00
100-7410-523700	EDUCATION AND TRAINING		$500.00
100-7410-531100	SUPPLIES		$50.00
100-7410-531300	MEALS		$100.00
		TOTAL	**$10,301.00**
		TOTAL GEN. FUND EXPENDITURES	**$1,491,312.00**

BALANCE SHEET	
GENERAL FUND REVENUES	**$1,492,883.11**
GENERAL FUND EXPENSES	**$1,491,312.00**
REVENUE IN EXCESS / DEFICIT	**$1,571.11**

City of Emerson, Georgia
FY18 Water Fund
Operating Budget

Acct No	Account Description		
	REVENUE		**FY18**
	REGULATORY FEES		
505-323900	ENGINEER INSPECTION FEES		$10,000.00
		TOTAL	**$10,000.00**
	INTERGOVERNMENTAL REVENUES		
505-331310	USDA RURAL GRANT		$1.00
		TOTAL	**$1.00**
	CHARGES FOR SERVICES		
505-344215	PENALTIES		$11,000.00
505-344220	RECONNECT FEES		$3,000.00
505-344221	MOSS SPRING WATER SALES		$177,650.00
505-344222	MOSS SPRING WATER TAP		$1,400.00
505-344223	MOSS SPRING-READYTOSERVE		$2,200.00
505-344224	MOSS SPRING-METER SET		$100.00
505-344225	PURCHASED WATER-CID-WATER SALES		$114,950.00
505-344226	PURCHASED WATER-CID-WATER TAP		$1.00
505-344227	PURCHASED WATER-CID-READYTOSERVE		$52,000.00
505-344228	PURCHASED WATER-CID-METER SET		$7,000.00
505-344229	PURCHASED WATER-WATERSIDE-WATER SALES		$32,395.00
505-344230	PURCHASED WATER-WATERSIDE-WATER TAP		$1.00
505-344231	PURCHASED WATER-WATERSIDE-READYTOSERVE		$1,280.00
505-344232	PURCHASED WATER-WATERSIDE-METER SET		$1.00
505-344233	PURCHASED WATER-INDIVIDUAL-WATER SALES		$73,150.00
505-344234	PURCHASED WATER-INDIVIDUAL-WATER TAP		$1.00
505-344235	PURCHASED WATER-INDIVIDUAL-READYTOSERVE		$725.00
505-344236	PURCHASED WATER-INDIVIDUAL METER SET		$100.00
505-344246	MISCELLANEOUS INCOME		$200.00
505-344249	FH METER RENTAL		$700.00
505-344251	HJ WWTP-SEWER SALES		$175,500.00
505-344252	HJ WWTP SEWER TAP		$2,050.00
505-344253	HJ WWTP -READYTOSERVE		$2,750.00

505-344255	RED TOP-INDIVIDUAL-SEWER SALES		$138,000.00
505-344256	RED TOP SEWER-CID-SEWER SALES		$61,000.00
505-344257	RED TOP SEWER-CID-SEWER TAP		$1.00
505-344258	RED TOP SEWER-CID-READYTOSERVE		$41,800.00
505-344263	RED TOP-INDIVIDUAL-SEWER TAP		$1.00
505-344264	RED TOP SEWER-INDIVIDUAL-READY TO SERVE		$525.00
505-344268	COMMERCIAL WASTE PERMITS		$2,600.00
505-344270	RED TOP SEWER-CID-METER SET		$1.00
505-344280	DEVELOPER REIMBURSEMENTS		$1.00
505-344290	EQUIPMENT COST RECOVERY		$1.00
505-349300	RETURNED CHECK CHARGE		$60.00
		TOTAL	**$902,144.00**
	INVESTMENT INCOME		
505-361000	INTEREST INCOME		$1.00
		TOTAL	**$1.00**
	MISCELLANEOUS REVENUE		
505-383000	INSURANCE PROCEEDS		$1.00
505-383010	GAIL/LOSS ON DISPOSAL OF ASSET		$1.00
		TOTAL	**$2.00**
	OTHER FINANCING SOURCES		
505-391000	CAPITAL CONTRIBUTIONS-SPLOST		$1.00
505-391200	TRANSFERS IN		$1.00
505-392000	PROCEEDS FROM CAPITAL LEASE		$1.00
505-392100	SURPLUS SALES		$5,000.00
		TOTAL	**$5,003.00**
		TOTAL WATER FUND REVENUE	**$917,151.00**

Acct No	**Account Description**		
	EXPENDITURES		
	ENGINEERING FEES		
505-1575-521221	ENGINEERING PLAN REVIEW		$4,000.00
505-1575-521230	MISC ENGINEERING FEES		$3,000.00
505-1575-521250	INSPECTION FEES		$4,000.00
		TOTAL	**$11,000.00**

	HJWWTP		
505-4335-521310	LABORATORIES		$12,500.00
505-4335-522110	WASTE DISPOSAL SERVICE		$0.00
505-4335-522218	PUMP/MOTOR MAINTENANCE		$4,000.00
505-4335-522219	ELECTRICAL SYSTEM MAINTENANCE		$4,000.00
505-4335-522221	GENERATOR MAINTENANCE		$600.00
505-4335-522222	SCADA MAINTENANCE		$3,800.00
505-4335-522223	PLANT MAINTENANCE		$300.00
505-4335-522224	LIFT STATION MAINTENANCE		$5,000.00
505-4335-522225	COLLECTION SYSTEM MAINTENANCE		$5,000.00
505-4335-522230	BUILDING MAINTENANCE		$2,000.00
505-4335-522245	PAVING		$500.00
505-4335-522250	REPAIRS & MAINTENANCE		$2,000.00
505-4335-523100	INSURANCE - BUILDING		$5,161.00
505-4335-523110	INSURANCE - VEHICLE & EQUIP		$120.00
505-4335-523120	INSURANCE - LIABILITY		$1.00
505-4335-523203	SCADA MONITORING		$2,200.00
505-4335-531100	SUPPLIES		$8,500.00
505-4335-531161	CHEMICALS - ALUM		$6,000.00
505-4335-531162	CHEMICALS - HYPOCHLORITE		$6,000.00
505-4335-531163	CHEMICALS - SODIUM BISULFITE		$6,000.00
505-4335-531164	CHEMICALS - POLYMER		$6,000.00
505-4335-531166	CHEMICALS - MISC		$6,000.00
505-4335-531210	UTILITIES - WATER/SEWER		$1.00
505-4335-531220	UTILITIES - GAS		$1.00
505-4335-531230	UTILITIES - ELECTRICITY		$24,000.00
505-4335-531272	FUEL - EQUIPMENT		$750.00
505-4335-571100	LANDFILL FEES		$3,500.00
505-4335-573010	REGULATORY ASSESSMENTS		$1.00
		TOTAL	**$113,935.00**
	RED TOP SEWER		
505-4330-521310	LABORATORIES		$100.00
505-4330-522218	PUMP/MOTOR MAINTENANCE		$9,000.00
505-4330-522219	ELECTRICAL SYSTEM MAINTENANCE		$2,500.00
505-4330-522221	GENERATOR MAINTENANCE		$3,000.00
505-4330-522222	SCADA MAINTENANCE		$500.00
505-4330-522224	LIFT STATION MAINTENANCE		$2,000.00
505-4330-522225	COLLECTION SYSTEM MAINTENANCE		$2,000.00

505-4330-522245	PAVING		$500.00
505-4330-523100	INSURANCE - BUILDING		$2,245.00
505-4330-523110	INSURANCE - VEHICLE & EQUIP		$1.00
505-4330-523120	INSURANCE - LIABILITY		$1.00
505-4330-523203	SCADA MONITORING		$1,500.00
505-4330-531100	SUPPLIES		$1,500.00
505-4330-531166	CHEMICALS		$500.00
505-4330-531211	CARTERSVILLE SEWERAGE FEES		$60,000.00
505-4330-531210	UTILITIES - WATER/SEWER		$500.00
505-4330-531215	CARTERSVILLE CAPACITY FEES		$1.00
505-4330-531216	DEVELOPER CAPACITY FEES		$1.00
505-4330-531220	UTILITIES - GAS		$1.00
505-4330-531230	UTILITIES - ELECTRICITY		$18,000.00
505-4330-531272	FUEL - EQUIPMENT		$750.00
505-4330-573010	REGULATORY ASSESMENTS		$1.00
		TOTAL	**$104,601.00**
	STORMWATER		
505-4320-521310	LABORATORIES		$500.00
505-4320-522250	REPAIRS & MAINTENANCE		$2,000.00
505-4320-531100	SUPPLIES		$250.00
505-4320-531166	CHEMICALS		$100.00
505-4320-572020	KEEP BARTOW BEAUTIFUL		$1,500.00
505-4320-572030	STREET SWEEPING		$760.00
		TOTAL	**$5,110.00**
	ADMINISTRATION		
505-4100-511100	WAGES		$98,000.00
505-4100-511300	OVERTIME WAGES		$5,500.00
505-4100-512100	MEDICAL INSURANCE		$33,000.00
505-4100-512101	TASC - DEDUCTIBLE PROGRAM		$500.00
505-4100-512110	DENTAL INSURANCE		$1,150.00
505-4100-512120	LIFE INSURANCE		$165.00
505-4100-512121	LT DISABILITY INSURANCE		$500.00
505-4100-512130	VISION INSURANCE		$180.00
505-4100-512200	PAYROLL TAXES		$7,920.00
505-4100-512400	EMPLOYEE RETIREMENT		$4,200.00
505-4100-512600	STATE UNEMPLOYMENT TAX		$230.00
505-4100-512700	WORKERS COMP		$5,500.00
505-4100-521210	LEGAL FEES		$0.00

505-4100-521220	ACCOUNTING FEES		$0.00
505-4100-522210	VEHICLE MAINTENANCE		$6,000.00
505-4100-522229	SEPTIC TANK MAINTENANCE		$3,000.00
505-4100-522240	EQUIPMENT MAINTENANCE		$500.00
505-4100-522250	REPAIRS & MAINTENANCE		$15,000.00
505-4100-522290	MAINTENANCE AGREEMENT		$800.00
505-4100-523000	UNIFORMS - RENTAL		$1,500.00
505-4100-523100	INSURANCE - BUILDING		$5,000.00
505-4100-523110	INSURANCE - VEHICLE & EQUIP		$3,500.00
505-4100-523120	INSURANCE - LIABILITY		$2,500.00
505-4100-523200	COMMUNICATIONS		$1,800.00
505-4100-523500	TRAVEL & LODGING		$2,000.00
505-4100-523600	DUES AND SUBSCRIPTIONS		$4,000.00
505-4100-523650	811 UNDERGROUND ANNUAL FEE		$1,300.00
505-4100-523700	EDUCATION & TRAINING		$2,500.00
505-4100-523910	SOFTWARE LICENSE & SUPPORT		$5,500.00
505-4100-531100	SUPPLIES		$8,500.00
505-4100-531110	OFFICE SUPPLIES		$1,500.00
505-4100-531120	POSTAGE		$5,200.00
505-4100-531130	UNIFORMS		$500.00
505-4100-531135	SAFETY EQUIPMENT		$5,038.65
505-4100-531150	SOFTWARE & HARDWARE		$1,000.00
505-4100-531160	VEHICLE SUPPLIES		$2,000.00
505-4100-531270	FUEL - VEHICLES		$8,000.00
505-4100-531272	FUEL - EQUIPMENT		$1,000.00
505-4100-531300	MEALS		$750.00
505-4100-542100	CAPITAL OUTLAY - MACHINERY		$1.00
505-4100-542200	CAPITAL OUTLAY - VEHICLES		$1.00
505-4100-551100	ADMIN CHARGE - WATER/SEWER		$71,372.35
505-4100-581200	DEBT SERVICE - CAPITAL LEASE		$15,000.00
505-4100-581300	DEBT SERVICE - GEFA		$130,000.00
505-4100-582200	INTEREST - CAPITAL LEASE		$550.00
505-4100-582300	INTEREST - GEFA		$5,000.00
		TOTAL	**$467,158.00**

MOSS SPRING

505-4400-521310	LABORATORIES	$1,500.00
505-4400-522218	PUMP/MOTOR MAINTENANCE	$3,000.00
505-4400-522219	ELECTRICAL SYSTEM MAINTENANCE	$2,500.00
505-4400-522221	GENERATOR MAINTENANCE	$2,000.00

505-4400-522222	SCADA MAINTENANCE		$2,000.00
505-4400-522223	MOSS SPRING MAINTENANCE		$500.00
505-4400-522226	DISTRIBUTION SYSTEM MAINTENANCE		$10,000.00
505-4400-522227	BOOSTER STATION MAINTENANCE		$5,000.00
505-4400-522228	WATER TANK MAINTENANCE		$2,000.00
505-4400-522229	INTERCONNECT MAINTENANCE		$500.00
505-4400-522230	BUILDING MAINTENANCE		$3,500.00
505-4400-522245	PAVING		$1,000.00
505-4400-523100	INSURANCE - BUILDING		$3,075.00
505-4400-523110	INSURANCE - VEHICLE & EQUIP		$250.00
505-4400-523120	INSURANCE - LIABILITY		$1.00
505-4400-523203	SCADA MONITORING		$2,200.00
505-4400-531100	SUPPLIES		$10,000.00
505-4400-531162	CHEMICALS - HYPOCHLORITE		$1,950.00
505-4400-531165	CHEMICALS - FLUORIDE		$1,950.00
505-4400-531166	CHEMICALS - MISC		$100.00
505-4400-531168	WATER METERS		$2,500.00
505-4400-531210	UTILITIES - WATER/SEWER		$1.00
505-4400-531220	UTILITIES - GAS		$1.00
505-4400-531230	UTILITIES - ELECTRICITY		$28,000.00
505-4400-531272	FUEL - EQUIPMENT		$750.00
505-4400-571010	EPD DRINKING WATER PROGRAM		$3,900.00
505-4400-573010	REGULATORY ASSESMENTS		$1.00
		TOTAL	**$88,179.00**

	PURCHASE WATER	
505-4440-521310	LABORATORIES	$1,000.00
505-4440-522218	PUMP STATION MAINTENANCE	$5,000.00
505-4440-522219	ELECTRICAL SYSTEM MAINTENANCE	$2,000.00
505-4440-522221	GENERATOR MAINTENANCE	$500.00
505-4440-522222	SCADA MAINTENANCE	$500.00
505-4440-522226	DISTRIBUTION SYSTEM MAINT	$1,500.00
505-4440-522228	WATER TANK MAINTENANCE	$1,500.00
505-4440-522230	BUILDING MAINTENANCE	$1,000.00
505-4440-522245	PAVING	$1,500.00
505-4440-523100	INSURANCE - BUILDING	$1,452.00
505-4440-523110	INSURANCE - VEHICLE & EQUIP	$1.00
505-4440-523120	INSURANCE - LIABILITY	$1.00
505-4440-523203	SCADA MONITORING	$1,500.00
505-4440-531100	SUPPLIES	$3,000.00

505-4440-531166	CHEMICALS	$250.00
505-4440-531168	WATER METERS	$500.00
505-4440-531210	UTILITIES - WATER/SEWER	$1.00
505-4440-531211	BARTOW COUNTY CAPACITY FEES	$1.00
505-4440-531220	UTILITIES - GAS	$1.00
505-4440-531230	UTILITIES - ELECTRICITY	$3,000.00
505-4440-531272	FUEL - EQUIPMENT	$500.00
505-4440-531510	BARTOW CO - PURCHASED WATER	$100,000.00
505-4440-571010	EPD DRINKING WATER PROGRAM	$2,460.00
505-4440-573010	REGULATORY ASSESMENTS	$1.00
	TOTAL	**$127,168.00**

TOTAL WATER FUND EXPENSE	**$917,151.00**

BALANCE SHEET

WATER FUND REVENUES	**$917,151.00**
WATER FUND EXPENSES	**$917,151.00**
REVENUE IN EXCESS / DEFICIT	**$0.00**

City of Emerson, Georgia
FY18 Solid Waste Fund
Operating Budget

Acct No	Account Description	FY18
	REVENUE	
	CHARGES FOR SERVICES	
540-344111	GARBAGE FEES-RESIDENTIAL	$112,000.00
540-344112	GARBAGE FEE-COMMERCIAL	$9,900.00
540-344190	MISC. GARBAGE COLLECTION FEES	$200.00
540-344290	EQUIPMENT RECOVERY	
	TOTAL	**$122,100.00**
	MISCELLANEOUS REVENUE	
540-383000	INSURANCE PROCEEDS	$1.00
	TOTAL	**$1.00**
	OTHER FINANCING SOURCES	
540-391000	CAPITAL CONTRIBUTION-SPLOST	$1.00
540-391200	TRANSFERS IN	$1.00
540-391220	DUE OTHER FUNDS	$1.00
	TOTAL	**$3.00**
	TOTAL GARBAGE FUND REVENUE	**$122,104.00**

Acct No	Account Description	
	EXPENDITURES	
	SOLID WASTE ADMINISTRATION	
540-4510-511100	WAGES	$31,000.00
540-4510-511300	OVERTIME WAGES	$1,000.00
540-4510-512100	MEDICAL INSURANCE	$17,200.00
540-4510-512101	TASC DEDUCTIBLE PROGRAM	$1.00
540-4510-512110	DENTAL INSURANCE	$350.00
540-4510-512120	LIFE INSURANCE	$55.00
540-4510-512121	LT DISABILITY INSURANCE	$155.00
540-4510-512130	VISION INSURANCE	$60.00

540-4510-512200	PAYROLL TAXES	$2,450.00
540-4510-512400	EMPLOYEE RETIREMENT	$1,350.00
540-4510-512600	STATE UNEMPLOYMENT TAX	$75.00
540-4510-512700	WORKERS COMP	$2,250.00
540-4510-522225	LARGE TRUCK MAINTENANCE	$2,000.00
540-4510-522226	SMALL TRUCK MAINTENANCE	$500.00
540-4510-522227	TIRES	$2,000.00
540-4510-522250	REPAIRS & MAINTENANCE	$250.00
540-4510-522290	MAINTENANCE AGREEMENT	$1.00
540-4510-523000	UNIFORMS - RENTAL	$500.00
540-4510-523100	INSURANCE - BUILDING	$1.00
540-4510-523110	INSURANCE - VEHICLE & EQUIP	$1,650.00
540-4510-523120	INSURANCE - LIABILITY	$700.00
540-4510-523200	COMMUNICATIONS	$500.00
540-4510-523500	TRAVEL & LODGING	$250.00
540-4510-523700	EDUCATION & TRAINING	$250.00
540-4510-523910	SOFTWARE LICENSE & SUPPORT	$1.00
540-4510-531100	SUPPLIES	$1,500.00
540-4510-531130	UNIFORMS	$125.00
540-4510-531150	SOFTWARE & HARDWARE	$1.00
540-4510-531160	VEHICLE SUPPLIES	$750.00
540-4510-531195	SUPPLIES - GARBAGE CANS	$3,600.00
540-4510-531270	FUEL- VEHICLES	$4,000.00
540-4510-531300	MEALS	$100.00
540-4510-542100	CAPITAL OUTLAY - MACHINERY	$1.00
540-4510-542200	CAPITAL OUTLAY - VEHICLES	$1.00
540-4510-551100	ADMIN CHARGE - GARBAGE	$12,836.76
540-4510-571010	LANDFILL FEES - RESIDENTIAL	$21,000.00
540-4510-571011	LANDFILL FEES - BRUSH/INERT	$3,500.00
	TOTAL	**$111,963.76**

TOTAL GARBAGE FUND EXPENSE	**$111,963.76**

BALANCE SHEET	
GARBAGE FUND REVENUES	**$122,104.00**
GARBAGE FUND EXPENSES	**$111,963.76**
REVENUE IN EXCESS / DEFICIT	**$10,140.24**

City of Emerson, Georgia
FY18 Hotel Motel Fund
Operating Budget

Acct No	Account Description		
	REVENUE		**FY18**
	TAXES		
275-314100	HOTEL/MOTEL TAXES		$335,000.00
		TOTAL	**$335,000.00**
	INVESTMENT INCOME		
275-361000	INTEREST INCOME		$1.00
		TOTAL	**$1.00**
	TOTAL HOTEL MOTEL FUND REVENUE		**$335,001.00**

Acct No	Account Description		
	EXPENDITURES		
	TOURISM		
275-7540-572000	CARTERSVILLE BARTOW TOURISM		$146,560.00
275-7540-611000	INTERFUND TRANSFER TO GF		$125,641.00
275-7540-611001	INTERFUND TRANSFER TO HM REST		$62,800.00
		TOTAL	**$335,001.00**
	TOTAL HOTEL MOTEL FUND EXPENDITURE		**$335,001.00**

BALANCE SHEET	
HOTEL MOTEL FUND REVENUES	**$335,001.00**
HOTEL MOTEL FUND EXPENSES	**$335,001.00**
REVENUE IN EXCESS / DEFICIT	**$0.00**

City of Emerson, Georgia
FY18 Hotel Motel Restricted Fund
Operating Budget

Acct No	Account Description		
	REVENUE		**FY18**
	INVESTMENT INCOME		
277-361000	INTEREST INCOME		$1.00
		TOTAL	**$1.00**
	OTHER FINANCING SOURCES		
277-391200	TRANSFERS IN		$62,800.00
		TOTAL	**$62,800.00**
	TOTAL HOTEL MOTEL RESTRICTED REVENUE		**$62,801.00**

Acct No	Account Description		
	EXPENDITURES		
	TOURISM		
277-7540-521200	PROFESSIONAL SERVICES		$1.00
277-7540-523300	ADVERTISING		$500.00
277-7540-541300	CO - COMM CONF CENTER		$27,500.00
277-7540-541301	CO - EMREC		$29,800.00
277-7540-542500	CO- EQUIPMENT		$5,000.00
		TOTAL	**$62,801.00**
	TOTAL HOTEL MOTEL RESTRICTED EXPENDITURE		**$62,801.00**

BALANCE SHEET	
HOTEL MOTEL RESTRICTED FUND REVENUES	**$62,801.00**
HOTEL MOTEL RESTRICTED FUND EXPENSES	**$62,801.00**
REVENUE IN EXCESS / DEFICIT	**$0.00**

City of Emerson, Georgia
FY18 Confiscated Assets Fund
Operating Budget

Acct No	Account Description		
	REVENUE		**FY18**
	FINES AND FORFEITURES		
210-351320	CONFISCATED FUNDS		$8,445.00
		TOTAL	**$8,445.00**
	INVESTMENT INCOME		
210-361000	INTEREST INCOME		$1.00
		TOTAL	**$1.00**
	TOTAL CONFISCATED ASSETS FUND REVENUE		**$8,446.00**

Acct No	Account Description		
	EXPENDITURES		
	PUBLIC SAFETY		
210-3000-521620	BANK SERVICE CHARGES		$1.00
210-3000-523700	POLICE - TRAINING		$2,225.00
210-3000-531100	POLICE SUPPLIES		$1,220.00
210-3000-542000	CAPITAL OUTLAY		$5,000.00
		TOTAL	**$8,446.00**
	TOTAL CONFISCATED ASSETS FUND EXPENDITURE		**$8,446.00**

BALANCE SHEET	
CONFISCATED ASSETS FUND REVENUES	**$8,446.00**
CONFISCATED ASSETS FUND EXPENSES	**$8,446.00**
REVENUE IN EXCESS / DEFICIT	**$0.00**

City of Emerson, Georgia
FY18 SPLOST 14 Fund
Operating Budget

Acct No	Account Description		
	REVENUE		**FY18**
	INTERGOVERNMENTAL REVENUES		
335-337100	SPLOST 14 REVENUE		$260,000.00
		TOTAL	**$260,000.00**
	INVESTMENT INCOME		
335-361000	INTEREST INCOME		$1.00
		TOTAL	**$1.00**
	FUND BALANCE RESERVES		
	FUND BALANCE RESERVES		$220,000.00
		TOTAL	**$220,000.00**
	TOTAL SPLOST 14 FUND REVENUE		**$480,001.00**

Acct No	Account Description	
	EXPENDITURES	
335-4200-531100	MISC PAVING, RDWAY, INTSEC/RDW	$80,001.00
335-4250-531100	MISC STORM SEWER SYSTEM IMPROV	$80,000.00
335-4300-531100	MISC SEWER SYSTEM IMPROVEMENTS	$80,000.00
335-4400-531100	MISC WATER SYSTEM IMPROVEMENTS	$80,000.00
335-4970-531100	REPLACEMENT OF PUBLIC WORKS EQ	$80,000.00
335-4975-531100	INFORMATION TECHNOLOGY	$80,000.00
	TOTAL SPLOST 14 FUND EXPENDITURE	**$480,001.00**

BALANCE SHEET	
SPLOST 14 FUND REVENUES	**$480,001.00**
SPLOST 14 FUND EXPENSES	**$480,001.00**
REVENUE IN EXCESS / DEFICIT	**$0.00**

City of Emerson
Fee Schedule

Commercial Waste Discharge Permit	
Grit Trap	$200.00
Grease Trap	$200.00
Oil-water Separator	$200.00

Community Center Rates	
Daily Rent for Emerson Resident	$80.00
Daily Rent for Non-Resident	$100.00
Multi Day Rental	Please Call
Deposit	$100.00

Electrical Permit Fees	
100 Amp Service	$55.00
100 Amp w/ Temp	$60.00
150 Amp Service	$60.00
150 Amp w/ Temp	$75.00
200 Amp Service	$65.00
200 Amp w/ Temp	$80.00
300 Amp Service	$75.00
300 Amp Service w/ Temp	$90.00
400 Amp Service	$95.00
400 Amp w/ Temp	$110.00
600 Amp Service	$125.00
600 Amp w/ Temp	$140.00
800 Amp Service	$155.00
800 Amp w/ Temp	$170.00
1,000 Amp Service	$185.00
1,000 Amp w/ Temp	$200.00
Over 1,000 Amp	$0.16 per amp plus $25.00
Over 1,000 Amp w/ Temp	$0.16 per amp plus $25.00
Temporary Pole Only	$50.00
Service Change to 200 Amp	$55.00
Repairs/Additions - Residential	$50.00
Swimming Pool	$50.00
Commercial	
Repairs / Additions	$60.00
Outdoor Sign	$50.00

City of Emerson
Fee Schedule

Garbage	
Residential	
Single Can	$18 per month
Senior Citizen (Single Can)	$10 per month
Additional Can(s)	$11 per month each
Special Pickup	$13 each
At-home Pickup (additional charge)	$8 per month
Commercial, Industrial, Multi Family	
City Provided Service	
Single Can	$23 per month
Additional Can(s)	$18 per month
Special Pickup	$13 each
Outside Service	
Each (Business)	$13 per month
Green Waste	
Normal Pickup	Included with service
Special Pickup	$13 each
Large Amount	TBD
Bulk Waste	
Per Item	$13 each

HVAC	
Commercial	
All HVAC and Refrigeration ($40 min)	1% of value
Residential	
New Dwelling - per unit ($80 min)	$0.03 per sq ft.
Residential Addition ($50 min)	$0.03 per sq ft.
Apartments (more than 10 units)	
More than 10 units	$40.00 min per unit

Mechanical Code Permit Fees	
Gas Line Commercial	$40
Gas Line Residential	$40
Commercial Grease Hood	$50

City of Emerson
Fee Schedule

Alcoholic Beverages	
Malt Beverages and Wine	
Licensee Investigation Fee	$200.00
Retail Malt Beverage Package License Fee	$500.00
Retail Wine Package License Fee	$400.00
Retail Malt Beverage and Wine Package License Fee	$900.00
Pouring License Fee	$900.00
Distilled Spirits Pouring License Fee	$2,000.00
Wholesale Wine License Fee	$100.00
Wholesale Malt Beverage License Fee	$100.00
Event	
Off-Premise Event Permit	$100.00
Employee ID Card	
Card Fee	$25.00

Building Permit Fees	
Residential - The Total Valuation is based on $35 per square foot of heated space	
Non-residential - The Total Valuation is based on actual construction cost	
Application Fee	$50.00
Permit Renewal Fee	$35.00
Total Valuation	
$50,000 and less ($25 min)	
First $1,000	$15.00
Additional $1,000	$5 each
$50,001 to $100,000	
First $50,000	$260.00
Additional $1,000	$4 each
$100,001 to $500,000	
First $100,000	$460.00
Additional $1,000	$3 each
$500,001 and up	
First $500,000	$1,660.00
Additional $1,000	$2 each
Wood Stove / Fireplace / Basement	$10 each

City of Emerson
Fee Schedule

Misc. Residential Inspection Fees	
Driveway Permit	$50
Insulation Inspection	$55

Occupational Tax (Business License)	
Class 1 (0-1 Employees)	$150.00
Class 2 (2-5 Employees)	$240.00
Class 3 (6-10 Employees)	$300.00
Class 4 (11-50 Employees)	$395.00
Class 5 (51-100 Employees)	$465.00
Class 6 (101-200 Employees)	$735.00
Class 7 (201-500 Employees)	$1,075.00
Class 8 (501-1000 Employees)	$1,410.00
Class 9 (1001 or more Employees)	$1,745.00
Above fees include a $30.00 Administrative Fee	

Peddler's License	
Application Fee	$50
License Fee	$50

Plumbing Fees	
Residential Fees	
1 bath house	$70.00
1 1/2 bath house	$75.00
2 bath house	$80.00
2 1/2 bath house	$85.00
3 bath house	$90.00
3 1/2 bath house	$95.00
4 bath house	$100.00
4 1/2 bath house	$105.00
5 to 5 1/2 baths	$115.00
6 or more baths	$125.00
Additional fixtures not included in flat rate	$25.00 + $2.50 per fixture
Repairs / Additions	$50.00
Water line	$40.00
Sewer line	$40.00
Water & Sewer line	$45.00
Water Heater	$40.00
Commercial Fees	
Meter / Tap / Vault Inspection	$150.00
10 Fixtures or less	
Without Water/Sewer Line	$70.00
With Water/Sewer Line	$80.00
11 - 20 Fixtures	
Without Water/Sewer Line	$90.00
With Water/Sewer Line	$100.00
21 - 30 Fixtures	
Without Water/Sewer Line	$110.00
With Water/Sewer Line	$120.00
31 - 50 Fixtures	
Without Water/Sewer Line	$150.00
With Water/Sewer Line	$160.00
51 - 100 Fixtures	
Without Water/Sewer Line	$250.00
With Water/Sewer Line	$260.00
Repairs / Additions	$75.00
Grease Trap	$75.00

Reinspection Fees	
Building, Plumbing, Electrical, Mechanical, HVAC	$25.00
Mobile Home & Industrialized Buildings	$25.00

Sign Permit Fee	
Application Fee	$50
$0.00 to $1000.00 in value	$200.00
$1001.00 to $5000.00 in value	$500.00
$5001.00 to over in value	$1,000.00
Annual renewal fee of 25% of initial permit	

Soil and Erosion	
Erosion and Sediment Control	
Initial Application	$500.00
Re- Application Fee	$100.00 each occurance
Land Disturbance Permit (Issuance / Renewal)	$250.00
Plus the following additional fee:	
For residential development	$15.00 per lot
For commercial development	$25.00 per acre
For industrial development	$50.00 per acre
All other development	$20.00 per acre
Stormwater Management fee	$40.00 per acre

Swimming Pool Permit Fee	
Residential	$55
Commercial	$140

Telecommunications Towers & Antennas	
New Tower Construction	$1,000
New Tower on City Owned Property	$500
New Antenna	$500
New Antenna on City Owned Property	$100
Renewal Fees	$500

Zoning, Ordinances, Maps, Copies	
Application Fee for Rezoning	$220
Application Fee for Annexation	$330
Application Fee for Variance	$55
Conditional Use Permit	$170
Copy of Zoning Map / Future Land Use Map	$50

City of Emerson
Fee Schedule

Media Production Fees	
Application/Permit Fee	$250
Security Deposit - Varies	$1000 minimum
Major Roadways - $450 per hour/4 hour minimum	$450 minimum
Minor Roadways - $200 per hour/4 hour minimum	$200 minimum
Emrec Facility - $2000 per day (8 hours)	$2,000
Emrec Building $250 per day	$250
Police Vehicle - $100 per day (8 hours)	$100
Police Officer - Off duty assignment to be discussed with Chief of Police	

Mobile Homes / Industrialized Buildings / Const. Trailers	
On-Site Sales / Construction Trailers	$200
New and Pre-Owned Mobile Home Permit	$75
Industrialized Building Permit	$75
Inspection Fee	$50

Other (Cost / Valuation)	
All other permits based on cost/valuation of project:	
$0-$1,000	$50
$1,001-$2,000	$55
$2,001-$3,000	$60
$3,001-$4,000	$65
$4,001-$5,000	$70
$5,001-$6,000	$75
$6,001-$7,000	$78
$7,001-$8,000	$81
$8,001-$9,000	$84
$9,001-$10,000	$87
$10,001-$11,000	$90
$11,001-$12,000	$93
$12,001-$13,000	$96
$13,001-$14,000	$99
$14,001-$15,000	$102
$15,001-$16,000	$105
$16,001-$17,000	$108
$17,001-$18,000	$111
$18,001-$19,000	$114
$19,001-$20,000	$117
$20,001-$30,000	$132
$30,001-$40,000	$147
$40,001-$50,000	$162
Over $50,000	$15.00 per add'l $10,000

4.5

RESIDENTIAL

Water System	Base Rate	Tier 1	Tier 2	Tier 3	Readiness to Serve
Moss Spring - In City	$ 8.41	$ 2.29	$ 2.88	$ 3.41	$ 2,194.50
Moss Spring - Outside City	$ 11.78	$ 3.21	$ 4.03	$ 4.77	$ 3,072.30
Purchased Water - Individual	$ 8.41	$ 5.41	$ 6.78	$ 8.47	$ 731.50
Purchased Water - Waterside	$ 8.41	$ 5.41	$ 6.78	$ 8.47	$ 1,280.13
Purchased Water - Red Top System	$ 8.41	$ 5.41	$ 6.78	$ 8.47	$ 2,011.63

Sewer System	Base Rate	Rate			Readiness to Serve
H.J. WWTP INSIDE City Limits	$ 16.82	$ 4.38			$ 2,743.13
H.J. WWTP OUTSIDE City Limits	$ 23.55	$ 6.13			$ 3,840.38
Red Top Sewer	$ 16.82	$ 5.23			$ 1,828.75
Red Top Sewer CID	$ 20.48	$ 6.79			$ 2,377.38

Account Deposit(s)

3/4" Meter	$ 100.00
1" Meter	$ 250.00

Misc. Fees

Reconnect Fee	$ 30.00
Re-Read Fee	$ 30.00

Tap Fee(s)

New Water Service	$ 1,400.00
New Sewer Service	$ 2,050.00

1. All rates are per 1,000 gallons of usage
2. See commercial for irrigation rates
3. Does not include fees for Bartow County or City of Cartersville

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4.5

WATER

	Commercial		Industrial		Multi-Family		All New Accounts	
Meter Size	Base Rate	Rate	Base Rate	Rate	Base Rate	Rate	Readiness to Serve	Deposit
Moss Spring - In City								
3/4"	$ 15.62	$ 2.88	$ 15.62	$ 2.89	$ 15.62	$ 2.88	$ 4,075.50	$ 100.00
1"	$ 21.04	$ 2.88	$ 21.04	$ 2.89	$ 21.04	$ 2.88	$ 5,486.25	$ 250.00
1-1/2"	$ 42.06	$ 2.88	$ 42.06	$ 2.89	$ 42.06	$ 2.88	$ 10,972.50	$ 400.00
2"	$ 67.30	$ 2.88	$ 67.30	$ 2.89	$ 67.30	$ 2.88	$ 17,556.00	$ 800.00
3"	$ 134.60	$ 2.88	$ 134.60	$ 2.89	$ 134.60	$ 2.88	$ 35,112.00	$ 1,600.00
4"	$ 210.31	$ 2.88	$ 210.31	$ 2.89	$ 210.31	$ 2.88	$ 54,862.50	$ 2,500.00
6"	$ 420.61	$ 2.88	$ 420.61	$ 2.89	$ 420.61	$ 2.88	$ 109,725.00	$ 5,000.00
8"	$ 672.98	$ 2.88	$ 672.98	$ 2.89	$ 672.98	$ 2.88	$ 175,560.00	$ 8,000.00
Moss Spring - Outside City								
3/4"	$ 21.87	$ 4.03	$ 21.87	$ 3.21	$ 21.87	$ 4.03	$ 5,705.70	$ 100.00
1"	$ 29.45	$ 4.03	$ 29.45	$ 3.21	$ 29.45	$ 4.03	$ 7,680.75	$ 250.00
1-1/2"	$ 58.89	$ 4.03	$ 58.89	$ 3.21	$ 58.89	$ 4.03	$ 15,361.50	$ 400.00
2"	$ 94.22	$ 4.03	$ 94.22	$ 3.21	$ 94.22	$ 4.03	$ 24,578.40	$ 800.00
3"	$ 188.43	$ 4.03	$ 188.43	$ 3.21	$ 188.43	$ 4.03	$ 49,156.80	$ 1,600.00
4"	$ 294.43	$ 4.03	$ 294.43	$ 3.21	$ 294.43	$ 4.03	$ 76,807.50	$ 2,500.00
6"	$ 588.86	$ 4.03	$ 588.86	$ 3.21	$ 588.86	$ 4.03	$ 153,615.00	$ 5,000.00
8"	$ 942.17	$ 4.03	$ 942.17	$ 3.21	$ 942.17	$ 4.03	$ 245,784.00	$ 8,000.00
Purchased Water - Individual								
3/4"	$ 15.62	$ 6.78	$ 15.62	$ 5.41	$ 15.62	$ 6.78	$ 1,358.50	$ 100.00
1"	$ 21.04	$ 6.78	$ 21.04	$ 5.41	$ 21.04	$ 6.78	$ 1,828.75	$ 250.00
1-1/2"	$ 42.06	$ 6.78	$ 42.06	$ 5.41	$ 42.06	$ 6.78	$ 3,657.50	$ 400.00
2"	$ 67.30	$ 6.78	$ 67.30	$ 5.41	$ 67.30	$ 6.78	$ 5,852.00	$ 800.00
3"	$ 134.60	$ 6.78	$ 134.60	$ 5.41	$ 134.60	$ 6.78	$ 11,704.00	$ 1,600.00
4"	$ 210.31	$ 6.78	$ 210.31	$ 5.41	$ 210.31	$ 6.78	$ 18,287.50	$ 2,500.00
6"	$ 420.61	$ 6.78	$ 420.61	$ 5.41	$ 420.61	$ 6.78	$ 36,575.00	$ 5,000.00
8"	$ 672.98	$ 6.78	$ 672.98	$ 5.41	$ 672.98	$ 6.78	$ 58,520.00	$ 8,000.00
Purchased Water-Waterside								
3/4"	$ 15.62	$ 6.78	$ 15.62	$ 5.41	$ 15.62	$ 6.78	$ 2,377.38	$ 100.00
1"	$ 21.04	$ 6.78	$ 21.04	$ 5.41	$ 21.04	$ 6.78	$ 3,200.31	$ 250.00
1-1/2"	$ 42.06	$ 6.78	$ 42.06	$ 5.41	$ 42.06	$ 6.78	$ 6,400.63	$ 400.00
2"	$ 67.30	$ 6.78	$ 67.30	$ 5.41	$ 67.30	$ 6.78	$ 10,241.00	$ 800.00
3"	$ 134.60	$ 6.78	$ 134.60	$ 5.41	$ 134.60	$ 6.78	$ 20,482.00	$ 1,600.00
4"	$ 210.31	$ 6.78	$ 210.31	$ 5.41	$ 210.31	$ 6.78	$ 32,003.13	$ 2,500.00
6"	$ 420.61	$ 6.78	$ 420.61	$ 5.41	$ 420.61	$ 6.78	$ 64,006.25	$ 5,000.00
8"	$ 672.98	$ 6.78	$ 672.98	$ 5.41	$ 672.98	$ 6.78	$ 102,410.00	$ 8,000.00
Purchased Water-Red Top System								
3/4"	$ 15.62	$ 6.78	$ 15.62	$ 5.41	$ 15.62	$ 6.78	$ 3,735.88	$ 100.00
1"	$ 21.04	$ 6.78	$ 21.04	$ 5.41	$ 21.04	$ 6.78	$ 5,029.06	$ 250.00
1-1/2"	$ 42.06	$ 6.78	$ 42.06	$ 5.41	$ 42.06	$ 6.78	$ 10,058.13	$ 400.00
2"	$ 67.30	$ 6.78	$ 67.30	$ 5.41	$ 67.30	$ 6.78	$ 16,093.00	$ 800.00
3"	$ 134.60	$ 6.78	$ 134.60	$ 5.41	$ 134.60	$ 6.78	$ 32,186.00	$ 1,600.00
4"	$ 210.31	$ 6.78	$ 210.31	$ 5.41	$ 210.31	$ 6.78	$ 50,290.63	$ 2,500.00
6"	$ 420.61	$ 6.78	$ 420.61	$ 5.41	$ 420.61	$ 6.78	$ 100,581.25	$ 5,000.00
8"	$ 672.98	$ 6.78	$ 672.98	$ 5.41	$ 672.98	$ 6.78	$ 160,930.00	$ 8,000.00

	Irrigation		Fire Hydrant Meter	
	Tier 1	Tier 2	Rate	Rent
Moss Spring - In City	$ 2.88	$ 3.41	$ 3.41	$10 / day
Moss Spring - Outside City	$ 4.03	$ 4.77	$ 4.77	$10 / day
Purchased Water-Individual	$ 6.78	$ 8.47	$ 8.47	$10 / day
Purchased Water-Waterside	$ 6.78	$ 8.47	$ 8.47	$10 / day
Purchased Water Red Top Syst	$ 6.78	$ 8.47	$ 8.47	$10 / day

1. All rates are per 1,000 gallons of usage
2. No base rate on Irrigation or Fire Line
3. Irrigation Rate - Tier 1 are for less then 10,000 - Tier 2 rates are for over 10,000 gallons.
4. Does not include fees for Bartow County or City of Cartersville

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SEWER

	Commercial		Industrial		Multi-Family		All New Accounts
Meter Size	Base Rate	Rate	Base Rate	Rate	Base Rate	Rate	Readiness to Serve
H.J. WWTP INSIDE City Limits							
3/4"	$ 31.25	$ 4.38	$ 31.25	$ 4.38	$ 31.25	$ 4.38	$ 5,094.38
1"	$ 42.06	$ 4.38	$ 42.06	$ 4.38	$ 42.06	$ 4.38	$ 6,857.81
1-1/2"	$ 84.12	$ 4.38	$ 84.12	$ 4.38	$ 84.12	$ 4.38	$ 13,715.63
2"	$ 134.60	$ 4.38	$ 134.60	$ 4.38	$ 134.60	$ 4.38	$ 21,945.00
3"	$ 269.16	$ 4.38	$ 269.16	$ 4.38	$ 269.16	$ 4.38	$ 43,890.00
4"	$ 420.61	$ 4.38	$ 420.61	$ 4.38	$ 420.61	$ 4.38	$ 68,578.13
6"	$ 841.23	$ 4.38	$ 841.23	$ 4.38	$ 841.23	$ 4.38	$ 137,156.25
8"	$ 1,345.96	$ 4.38	$ 1,345.96	$ 4.38	$ 1,345.96	$ 4.38	$ 219,450.00
H.J. WWTP OUTSIDE City Limits							
3/4"	$ 43.74	$ 6.13	$ 43.74	$ 6.13	$ 43.74	$ 6.13	$ 7,132.13
1"	$ 58.89	$ 6.13	$ 58.89	$ 6.13	$ 58.89	$ 6.13	$ 9,600.94
1-1/2"	$ 117.77	$ 6.13	$ 117.77	$ 6.13	$ 117.77	$ 6.13	$ 19,201.88
2"	$ 188.43	$ 6.13	$ 188.43	$ 6.13	$ 188.43	$ 6.13	$ 30,723.00
3"	$ 376.87	$ 6.13	$ 376.87	$ 6.13	$ 376.87	$ 6.13	$ 61,446.00
4"	$ 588.86	$ 6.13	$ 588.86	$ 6.13	$ 588.86	$ 6.13	$ 96,009.38
6"	$ 1,177.72	$ 6.13	$ 1,177.72	$ 6.13	$ 1,177.72	$ 6.13	$ 192,018.75
8"	$ 1,884.34	$ 6.13	$ 1,884.34	$ 6.13	$ 1,884.34	$ 6.13	$ 307,230.00
Red Top Sewer							
3/4"	$ 31.25	$ 5.23	$ 31.25	$ 5.23	$ 31.25	$ 5.23	$ 3,396.25
1"	$ 42.06	$ 5.23	$ 42.06	$ 5.23	$ 42.06	$ 5.23	$ 4,571.88
1-1/2"	$ 84.12	$ 5.23	$ 84.12	$ 5.23	$ 84.12	$ 5.23	$ 9,143.75
2"	$ 134.60	$ 5.23	$ 134.60	$ 5.23	$ 134.60	$ 5.23	$ 14,630.00
3"	$ 269.16	$ 5.23	$ 269.16	$ 5.23	$ 269.16	$ 5.23	$ 29,260.00
4"	$ 420.61	$ 5.23	$ 420.61	$ 5.23	$ 420.61	$ 5.23	$ 45,718.75
6"	$ 841.23	$ 5.23	$ 841.23	$ 5.23	$ 841.23	$ 5.23	$ 91,437.50
8"	$ 1,345.96	$ 5.23	$ 1,345.96	$ 5.23	$ 1,345.96	$ 5.23	$ 146,300.00
Red Top Sewer CID							
3/4"	$ 38.04	$ 6.79	$ 38.04	$ 6.79	$ 38.04	$ 6.79	$ 4,415.13
1"	$ 51.21	$ 6.79	$ 51.21	$ 6.79	$ 51.21	$ 6.79	$ 5,943.44
1-1/2"	$ 102.41	$ 6.79	$ 102.41	$ 6.79	$ 102.41	$ 6.79	$ 11,886.88
2"	$ 163.86	$ 6.79	$ 163.86	$ 6.79	$ 163.86	$ 6.79	$ 19,019.00
3"	$ 327.71	$ 6.79	$ 327.71	$ 6.79	$ 327.71	$ 6.79	$ 38,038.00
4"	$ 512.05	$ 6.79	$ 512.05	$ 6.79	$ 512.05	$ 6.79	$ 59,434.38
6"	$ 1,024.10	$ 6.79	$ 1,024.10	$ 6.79	$ 1,024.10	$ 6.79	$ 118,868.75
8"	$ 1,638.56	$ 6.79	$ 1,638.56	$ 6.79	$ 1,638.56	$ 6.79	$ 190,190.00

1. Does not include fees for Bartow County or City of Cartersville

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Residential Plan Review Fees	Review Fee			
	0 - 50 Lots	51 - 100 Lots	101 Lots - 500 Lots	501 Lots or More
Preliminary Plat Review Fee	$500.00	$10 Per Lot (Min $750)	$7.50 Per Lot (Min. $1100)	TBD
Construction Plan Review Fee	N/A	N/A	N/A	TBD
Residential Water/Sewer Construction Plan Review Fee	$20 Per Lot (Min. $500)	$15 Per Lot (Min $1000)	$10 Per Lot (Min. $1500)	TBD
*Residential Construction Plan Review Fee	$15 Per Lot (Min $500)	$10 Per Lot (Min $750)	$7.50 Per Lot (Min $1000)	TBD
Final Plat Review Fee	$500.00	$500.00	$500.00	TBD
Re-Application fee	$100.00 per Occurrence	$100.00 per Occurrence	$100.00 per Occurrence	TBD

Commercial & Industrial Plan Review Fees	Review Fee			
	Up To 6 Acres	6.1 - 20.9 Acres	21 Acres - 100 Acres	101 Acres or More
Preliminary Plat Review Fee	$150 Per Acre (Min. $500)	$70 Per Acre (Min. $900)	$35 Per Acre (Min. $1500)	TBD
Construction Plan Review Fee	N/A	N/A	N/A	TBD
Commercial Water/Sewer Construction Plan Review Fee	$160 Per Acre (Min. $600)	$75 Per Acre (Min. $1000)	$40 Per Acre (Min. $1600)	TBD
*Commercial Construction Plan Review Fee	$150 Per Acre (Min. $500)	$70 Per Acre (Min. $900)	$35 Per Acre (Min. $1500)	TBD
Final Plat Review Fee	$500.00	$500.00	$500.00	TBD
Re-Application fee	$100.00 per Occurrence	$100.00 per Occurrence	$100.00 per Occurrence	TBD

Erosion Control & Stormwater Plan Review Fees	Review Fee			
	Disturbed Area / Impervious Surface Up To 6 Acres	Disturbed Area / Impervious Surface 6.1 - 20.9 Acres	Disturbed Area / Impervious Surface 21 Acres - 100 Acres	Disturbed Area / Impervious Surface 101 Acres or More
Erosion Ctrl. Plan Review Fee	$200 Per Acre (Min. $500)	$80 Per Acre (Min. $1200)	$35 Per Acre (Min. $1700)	TBD
Stormwater Plan Review Fee	$200 Per Acre (Min. $500)	$80 Per Acre (Min. $1200)	$35 Per Acre (Min. $1700)	TBD
Re-Application fee	$100.00 per Occurrence	$100.00 per Occurrence	$100.00 per Occurrence	TBD

Offsite Water or Sewer Pipeline Extension Projects	Review Fee		
	Up To 500 Lf	501 - 2000 Lf	2001 Lf or More
Offsite Water or Sewer Pipeline Extension Plan Review Fee	$500.00	$500+ $0.25 Per Lineal Foot	$1000+ $0.15 Per Lineal Foot
Re-Application fee	$100.00 per Occurrence	$100.00 per Occurrence	$100.00 per Occurrence

Misc Reviews	Review Fee
On-site inspections by Engineer's Representative	$100.00 per hour
On-site inspections by Professional Engineer	$160.00 per hour
Review / Miscellaneous	$125.00 per hour
Application for Waiver	$500.00

*Construction Plan Review Fee Includes Review of Site Plan, Grading Plan, Stormwater Plans, and Roadway and Paving Plans.