City of Nahunta

Proposed Budgets

Year Ended June 30, 2019

City of Nahunta, Georgia
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City of Nahunta
Budget
Year Ended June 30, 2019

General Fund

Revenue	
Taxes	536,600.00
Licenses & Permits	38,000.00
Intergovernmental	18,000.00
Charges for Services	200.00
Fines & Forfeitures	50,000.00
Other Revenue	18,600.00
Total Revenue	661,400.00
Expenditures	
Administrative	143,201.38
Elections	4,000.00
Council	14,418.00
Mayor	8,604.90
Municipal Court	49,669.78
Police	164,709.36
Streets	205,505.70
Contingency	71,290.88
Total Expenditures	661,400.00
Excess Revenues Over(Under) Expenditures	0.00

City of Nahunta
Budget
Year Ended June 30, 2019

Water & Sewer Fund

Revenue	
Water & Sewer	480,000.00
Other	18,100.00
Total Revenue	498,100.00
Expenses	
Administrative	56,546.83
Operations	277,869.19
Debt Service	77,016.00
Contingency	86,667.98
Total Expenses	498,100.00
Excess Revenue Over (Under) Expenses	(0.00)

Sanitation Fund

Revenue	
Garbage Collection Fees	83,000.00
Other	1,000.00
Total Revenue	84,000.00
Expenditures	
Administrative Costs	6,000.00
Operating Costs	50,000.00
Capital Outlay	-
Contingency	28,000.00
Total Expenditures	84,000.00
Excess Revenue Over(Under) Expneditures	-

City of Nahunta

Budget Worksheets

Year Ended June 30, 2019

City of Nahunta

Budget Summary
Year Ended June 30, 2019

Below are some of the highlights of the proposed budget.

* The major revenues for the General Fund budget are property taxes ($ 200,000) and local option sales tax ($ 140,000) accounting for approximately 51% of the total revenues. Total projected are virtually the same with no significant increase expected.

* Water & Sewer Fund revenue does not include any increase in rates for water or sewer. Projected water/sewer revenues are $ 498,100.

* Sanitation Fund revenue does not include any increase in rates for collection of garbage. Projected sanitation revenues are $ 84,000.

* Proposed Personnel Costs-

  General Fund personnel consist of City clerk (40 hrs per wk), Municipal court clerk (40 hrs per wk), Police chief (salary), 1 FT police officer (40 hrs per wk), 1 PT police officer (29 hrs per wk), 2 FT Street employees (40 hrs per wk) 1 PT Street Employee (20 hrs per wk)

  Pay increases were made as follows: (all employees-3% COLA)
  (City Clerk - $ 3/hr after 6 mths)

  Benefit costs for the City employees are based on the following guidelines.
  The city pays 80% of cost of health insurance for the employee only.
  Additional benefits are available at the expense of the employees.
  Only Full Time employees are eligible to receive benefits.

  Water & Sewer personnel consist of Water clerk (40 hrs per wk), Water supervisor (40 hrs/wk), Water ops (40 hrs

  Overtime cost is budgeted for at a rate of 7 hrs per week for on-call duty each week
  This cost is divided between 1 employee in GF and 2 employees in W/S

  Personnel costs account for 42 % of the General Fund budget and 23 % of Water/Sewer budget.

* General Fund has no debt service payments.

* Water & Sewer Fund debt service payments consist of $6,417.97 per mth to Suntrust.

* No major capital expenditures have been included in the General Fund or Water & Sewer Fund budgets.

* Contingency amounts of $ 71,290 (General Fund), $ 86,667 (Water/Sewer) and $ 28,000 (Sanitation) have been included in the proposed budget.

City of Nahunta-General Fund

Budget Worksheet
Year Ended June 30, 2019

	6/30/2019 Proposed Budget
Revenues	
Taxes	
Real Property Taxes	$ 200,000.00
Personal Property-Vehicles	5,000.00
Title Advalorem Tax	12,000.00
Mobile Home Tax	3,500.00
Intangible Tax	1,000.00
Railroad Equipment Tax	3,000.00
Real Estate Transfer	2,500.00
Franchise Tax-Cable	1,000.00
Franchise Tax-Electric	57,500.00
Franchise Tax-Telephone	2,500.00
Utilities Tax	2,000.00
Local Option Sales Tax	140,000.00
Occupational-Bank Tax	7,600.00
Insurance Premium Tax	65,000.00
Alcohol Excise Tax	28,000.00
Payments in Lieu of Taxes	6,000.00
Penalties & Interest	-
Total Taxes	536,600.00
Licenses & Permits	
Alcohol Beverage License	12,000.00
Business Licenses	21,000.00
Insurance Licenses	5,000.00
Total Licenses & Permits	38,000.00
Intergovernmental	
LMIG Grant	18,000.00
Total Intergovernmental	18,000.00
Charges for Services	
Qualifying Fees	-
Fax, Postage, Copies	100.00
Accident/Incident Reports	100.00
Total Charges For Services	200.00
Fines & Forfeitures	
Police Fines	50,000.00
Total Fines & Forfeitures	50,000.00
Other Revenue	
Interest Earned	-
Credit Card Fees Collected	500.00
Management Fees-Water & Sewer	12,000.00
Management Fees-Sanitation	6,000.00
Miscellaneous	100.00
Total Other Revenue	18,600.00
Total Revenues	661,400.00

City of Nahunta-General Fund

Budget Worksheet
Year Ended June 30, 2019

	6/30/2019 Proposed Budget
Expenditures	
Administrative	
Salaries	29,420.00
Employee Benefits-Hlth Ins	7,330.75
FICA/Medicare Taxes	2,250.63
Retirement	4,500.00
Workers Comp Ins	500.00
Purchased Professional & Tech Services	-
Legal Fees	3,000.00
Audit Fees	20,000.00
Accounting Fees	20,000.00
Other Professional Fees	5,000.00
Tax Collection Cost to Tax Comm	4,500.00
Custodial/Cleaning	2,600.00
Repairs & Maintenance-Equipment	2,500.00
Repairs & Maintenance-Building	5,000.00
Pest Control	-
Liability Insurance	6,500.00
Telephone/Internet	2,500.00
Advertising	2,500.00
Travel/Meals	3,000.00
Dues & Fees	5,000.00
Education/Training	2,500.00
Postage	1,000.00
Supplies	6,000.00
Electricity	5,800.00
Credit Card Fees	1,700.00
Miscellaneous	100.00
Capital Outlay	-
Total Administrative	143,201.38
Elections	
Election Contract	4,000.00
Advertising	-
Total Elections	4,000.00
Council	
Salaries	12,000.00
FICA/Medicare Taxes	918.00
Travel/Meals	500.00
Education/Training	1,000.00
Supplies	-
Total Council	14,418.00
Mayor	
Salaries	6,000.00
FICA/Medicare Taxes	504.90
Travel/Meals	1,100.00
Education/Training	1,000.00
Supplies	-
Total Mayor	8,604.90

City of Nahunta-General Fund

Budget Worksheet
Year Ended June 30, 2019

	6/30/2019 Proposed Budget
Municipal Court	
Municipal Judge	3,300.00
Salaries-Court Clerk	22,795.20
FICA/Medicare Taxes	1,743.83
Employee Benefits-Hlth Ins	7,330.75
Travel/Meals	3,000.00
Training	2,500.00
Payment to Other Agencies	9,000.00
Total Municipal Court	49,669.78
Police	
Salaries	87,262.29
Employee Benefits-Hlth Ins	14,661.50
FICA/Medicare Taxes	6,675.56
Workers Comp Ins	8,910.00
Liability Insurance	5,500.00
Retirement	3,200.00
Professional Fees	5,000.00
Repairs & Maintenance-Vehicles	5,000.00
Repairs & Maintenance-Equipment	2,000.00
Repairs & Maintenance-Computer	300.00
Telephone/Internet	2,200.00
Office Supplies	800.00
Travel/Meals	3,000.00
Dues & Fees	600.00
Education/Training	2,500.00
Postage	100.00
Jail Fees	7,500.00
Uniforms	2,000.00
Uniform Equipment	2,500.00
Fuel	5,000.00
Debt Service	-
Total Police	164,709.36

City of Nahunta-General Fund

Budget Worksheet
Year Ended June 30, 2019

	6/30/2019 Proposed Budget
Streets	
Salaries	59,657.39
Employee Benefits	14,584.51
FICA Taxes	4,563.79
Retirement	6,000.00
Workers Comp Ins	19,400.00
Liability Insurance	5,500.00
Professional Fees	300.00
Repairs/Maintenance-Equipment	25,000.00
Repairs/Maintenance-Infrastructure	15,000.00
Travel/Meals	-
Dues & Fees	-
Telephone/Internet	-
Education/Training	-
Supplies	3,500.00
Small Tools	2,500.00
Electricity	38,000.00
Fuel	5,000.00
Chemicals	5,500.00
Capital Outlay	1,000.00
Debt Service	-
Total Streets	205,505.70
Contingency	71,290.88
Total Expenditures	661,400.00
Excess Revenues Over(Under) Expenditures	$ 0.00

City of Nahunta-Water & Sewer Fund

Budget Worksheet

Year Ended June 30, 2019

		2018 Proposed Budget
Operating revenue		
Water/Sewer Charges	$	480,000.00
Tap Fees		600.00
Reconnect Fees		1,000.00
Other-Admin Fee		14,000.00
Late Fees		2500.00
Total operating revenue		498,100.00
Operating expenses		
Water/Sewer Administrative		
Salaries		22,495.20
Employee Benefits		7,330.75
FICA Taxes		1,720.88
Workers Comp Ins		1,000.00
Liability Ins		11,000.00
Management Fees-General Fund		12,000.00
Telephone		-
Postage		-
Office Supplies		1,000.00
Capital Outlay		-
Total water/sewer administrative		56,546.83
Water/Sewer Operations		
Salaries		64,382.43
Employee Benefits		14,661.50
FICA Taxes		4,925.26
Workers Comp Ins		9,000.00
Purchased Services-Testing, etc.		15,000.00
Repairs & Maintenance-Equip/Vehicles		4,000.00
Repairs & Maintenance-Pumps		30,000.00
Repairs & Maintenance-Sprayfield		25,000.00
Repairs & Maintenance-W/S Lines		15,000.00
Repairs & Maintenance-Water Tower		50,000.00
Travel/Meals		1,000.00
Education/Training		1,000.00
Dues & Fees		400.00
Supplies		500.00
Electricity		30,000.00
Fuel		5,000.00
Chemicals		2,000.00
Capital Outlay		6,000.00
Total water/sewer operations		277,869.19
Debt Service		
Debt Service-Suntrust		77,016.00
Contingency		86,667.98
Total operating expenses		498,100.00
Net income (loss)	$	(0.00)

City of Nahunta-Sanitation Fund

Budget Worksheet

Year Ended June 30, 2019

		2018 Proposed Budget
Operating revenue		
Garbage Collection Fees	$	83,000.00
Late Fees		1,000.00
Total operating revenue		84,000.00
Operating expenses		
Sanitation Administrative		
Management Fee-General Fund		6,000.00
Total sanitaiton administrative		6,000.00
Sanitation Operations		
Purchased Services-Garbage Collection		50,000.00
Capital Outlay		-
Total sanitation operations		50,000.00
Contingency		28,000.00
Total operating expenses		84,000.00
Net income (loss)	$	-

City of Nahunta
Personnel Cost

	Position	Hourly Rate	Monthly Pay	Weekly Pay	Regular Budget Hours	Overtime Budget Hours	Regular Pay	Overtime Pay	Annual Pay	Court Pay	Travel Allowance	Total Compensation	FICA/ Medicare	80% City Health Insurance	Total
Mayor															
Diane Johns			$ 500.00				$ 6,000.00		$ 6,000.00		$ 600.00	$ 6,600.00	$ 504.90		$ 7,104.90
							$ 6,000.00	**$ -**	**$ 6,000.00**		**$ 600.00**	**$ 6,600.00**	**$ 504.90**	**$ -**	**$ 7,104.90**
City Council															
Crystal Johns			$ 250.00				$ 3,000.00		$ 3,000.00			$ 3,000.00	$ 229.50		$ 3,229.50
Richard Johns			$ 250.00				$ 3,000.00		$ 3,000.00			$ 3,000.00	$ 229.50		$ 3,229.50
Allen Morgan			$ 250.00				$ 3,000.00		$ 3,000.00			$ 3,000.00	$ 229.50		$ 3,229.50
??????			$ 250.00				$ 3,000.00		$ 3,000.00			$ 3,000.00	$ 229.50		$ 3,229.50
							$ 12,000.00	**$ -**	**$ 12,000.00**	**$ -**	**$ -**	**$ 12,000.00**	**$ 918.00**	**$ -**	**$ 12,918.00**
Admin															
Brenda Lartz (6mths)	City Clerk	$ 12.50			1,040		$ 13,000.00		$ 13,000.00	$ 300.00		$ 13,300.00	$ 1,017.45	$ 7,330.75	$ 21,648.20
Brenda Lartz (6mths)	City Clerk	$ 15.50			1,040		$ 16,120.00		$ 16,120.00			$ 16,120.00	$ 1,233.18		$ 17,353.18
							$ 29,120.00	**$ -**	**$ 29,120.00**	**$ 300.00**	**$ -**	**$ 29,420.00**	**$ 2,250.63**	**$ 7,330.75**	**$ 39,001.38**
Police															
Salvador Solano	Police Chief			$ 710.64			$ 36,953.19		$ 36,953.19	$ 300.00		$ 37,253.19	$ 2,849.87	$ 7,330.75	$ 47,433.81
?????	FT Police	$ 14.42			2,080		$ 29,993.60		$ 29,993.60	$ 300.00		$ 30,293.60	$ 2,317.46	$ 7,330.75	$ 39,941.81
????	PT Police	$ 12.88			1,508		$ 19,415.50		$ 19,415.50	$ 300.00	$ -	$ 19,715.50	$ 1,508.24		$ 21,223.74
							$ 86,362.29	**$ -**	**$ 86,362.29**	**$ 900.00**	**$ -**	**$ 87,262.29**	**$ 6,675.56**	**$ 14,661.50**	**$ 108,599.36**
Muncipal Court															
Samantha Monroe	Police Clerk	$ 10.82			2,080		$ 22,495.20		$ 22,495.20	$ 300.00		$ 22,795.20	$ 1,743.83	$ 7,330.75	$ 31,869.78
							$ 22,495.20	**$ -**	**$ 22,495.20**	**$ 300.00**	**$ -**	**$ 22,795.20**	**$ 1,743.83**	**$ 7,330.75**	**$ 31,869.78**
Streets															
Johnny Herrin	FT	$ 14.19			2,080	119	$ 29,522.27	$2,533.52	$ 32,055.79			$ 32,055.79	$ 2,452.27	$ 7,253.76	$ 41,761.82
Liston Jacobs	FT	$ 9.27			2,080		$ 19,281.60		$ 19,281.60			$ 19,281.60	$ 1,475.04	$ 7,330.75	$ 28,087.39
?????	PT	$ 8.00			1,040		$ 8,320.00		$ 8,320.00			$ 8,320.00	$ 636.48		$ 8,956.48
							$ 57,123.87	**$ 2,533.52**	**$ 59,657.39**	**$ -**	**$ -**	**$ 59,657.39**	**$ 4,563.79**	**$ 14,584.51**	**$ 78,805.70**
Water & Sewer															
Admin															
Janie Wallace	Water Clerk	$ 10.82			2,080		$ 22,495.20		$ 22,495.20			$ 22,495.20	$ 1,720.88	$ 7,330.75	$ 31,546.83
							$ 22,495.20	**$ -**	**$ 22,495.20**	**$ -**	**$ -**	**$ 22,495.20**	**$ 1,720.88**	**$ 7,330.75**	**$ 31,546.83**
Operations															
Ronald Dykes	FT	$ 19.15			2,080	126	$ 39,827.22	$3,618.92	$ 43,446.13			$ 43,446.13	$ 3,323.63	$ 7,330.75	$ 54,100.51
Bryan Gravely	FT	$ 9.27			2,080	119	$ 19,281.60	$1,654.70	$ 20,936.30			$ 20,936.30	$ 1,601.63	$ 7,330.75	$ 29,868.67
							$ 59,108.82	**$ 5,273.61**	**$ 64,382.43**	**$ -**	**$ -**	**$ 64,382.43**	**$ 4,925.26**	**$ 14,661.50**	**$ 83,969.19**
							$ 294,705.37	**$ 7,807.13**	**$ 302,512.51**	**$ 1,500.00**	**$ 600.00**	**$ 304,612.51**	**$ 23,302.86**	**$ 65,899.78**	**$ 393,815.14**