CITY OF

OAKWOOD

BUILDING THE FUTURE TOGETHER

2012 Budget

Adopted November 14, 2011

CITY OF OAKWOOD

BUILDING THE FUTURE TOGETHER

TO: Mayor and City Council

FROM: Stan Brown, City Manager

RE: **2012 Budget Memorandum**

DATE: November 14, 2011

Attached is the 2012 Budget. Highlights of this budget are as follows:

- **Achieves City's budget goals**
  - No property tax rate increase (millage rate remains at 2.48)
  - Maintain current levels of City services without staffing increases
  - Maintain commitment to employee compensation & benefits program
  - Keep operating expenses within operating revenues
    - #1: Operating expenses (maintain current level of city services)
    - #2: Debt Service
    - #3: Capital maintenance and repair projects (take care of our current facilities, equipment, and infrastructure)
    - #4: Enhanced and/or new services and programs
    - #5: Capital additions and improvements (new and/or expanded items)
  - Meet the City's Debt Service Obligations
    - Thurmon Tanner Parkway
    - Oakwood 2030 Land Acquisition (McClure Property)
    - W. White Industrial Park
    - GEFA Loan (Upper Mulberry Sewer System)
  - Continue execution of the following capital program priorities:
    - #1: Oakwood/Braselton Sewer (Sewer)
    - #2: Oakwood 2030 (Downtown/Commercial Center)
      - Oakwood 2030 Gateway Initiative (Grant)
      - Thurmon Tanner Parkway Landscape/Streetscape (SPLOST)

        - #3: Vehicle and Equipment Replacement Program (Debt Payment on Solid Waste Truck)
        - #4: Pavement Management Program (SPLOST)
        - #5: W. White Industrial Park Development (relocate Public Works)
        - #6: Economic Development Public-Private Partnerships

- **General Fund Summary:**
    - Operating Budget:
        - Operating Revenue: $3.029 million (0.5 % increase)
    - Operating Expense: $2.699 million (5 % decrease)
        - Operating Expenses are $330 K less than Operating Revenues
    - Capital & Debt Service:
        - $150 K capital program / $679 K in Debt Service
    - Total Budget: $3.528 Million

- **SPLOST Fund Summary:**
    - Total Budget: $390,600
        - Will be used for Oakwood 2030 Downtown/Commercial Center Phase 1 and Local Road Resurfacing Program

- **Sewer Fund Summary:**
    - Total Budget: $2.631 Million
        - Revenues from capacity sales, sewer fees and GEFA loan proceeds
    - Capital & Debt Service:
        - Oakwood/Braselton Sewer Project - $2.0 million
        - GEFA Loan Payments - $623 K

If you have any questions regarding the 2012 budget, please let me know.

Attachment

CITY COUNCIL FOR THE CITY OF OAKWOOD
HALL COUNTY, GEORGIA

RESOLUTION NO.: 2011-11-01

A RESOLUTION OF THE CITY OF OAKWOOD, HALL COUNTY, GEORGIA TO ADOPT THE CALENDAR/FISCAL YEAR 2012 BUDGET FOR THE CITY OF OAKWOOD, HALL COUNTY, GEORGIA.

WHEREAS, the City Manager has prepared and submitted to the Mayor and City Council of the City of Oakwood, Hall County, Georgia a budget for the fiscal year beginning the 1st day of January 2012 and ending the 31st day of December 2012; and

WHEREAS, the Mayor and City Council of the City of Oakwood, Hall County, Georgia have studied and revised the proposed budget; it is considered in the best interest of the City of Oakwood, Hall County, Georgia to adopt said budget upon resolution hereby;

NOW, THEREFORE, BE IT RESOLVED, by the City Council for the City of Oakwood, Georgia, and it is hereby resolved by the authority of the same as follows:

Upon motion, second and approval of the City Council, the City of Oakwood 2012 Budget attached thereto and made apart hereof for the calendar year beginning the 1st day of January 2012 and ending the 31st day of December 2012 is hereby adopted by the City Council of the City of Oakwood, Hall County, Georgia.

PASSED AND ADOPTED by the City Council for the City of Oakwood, Georgia this 14th day of November, 2011.

City Council for the City of Oakwood, Georgia

ATTEST:

Tangee B. Puckett

Tangee B. Puckett, City Clerk
City of Oakwood, Hall County, Georgia

By Lamar Scroggs
Mayor Lamar Scroggs

[SEAL]

GEORGIA, HALL COUNTY

CITY OF
OAKWOOD
BUILDING THE FUTURE TOGETHER

GEORGIA, HALL COUNTY

I, Tangee Puckett, City Clerk of the City of Oakwood, Hall County, Georgia do hereby certify that the attached resolution which appears of record in the minutes proceedings of the City of Oakwood, Hall County, Georgia known as "Resolution No. 2011-11-01" entitled "Adoption of 2012 Budget" was duly passed on the 14th day of November 2011 and same is true and correct copy of said resolution.

WITNESS, my official signature and seal of the City of Oakwood, Hall County, Georgia on the 15th day of November 2011.

Tangee B. Puckett

Tangee B. Puckett
City Clerk
City of Oakwood, Georgia

H. Lamar Scroggs
MAYOR

Ron McFarland
Montie Robinson, Sr.
Sam Evans
Martha Collins
Gary Anderson

Donald T. Hunt
CITY ATTORNEY

Stan Brown
CITY MANAGER

Patti J. Doss-Luna
ASSISTANT
CITY MANAGER

Tangee Puckett
CITY CLERK

Post Office Box 99
4035 Walnut Circle
Oakwood, GA 30566

770.534.2365
f: 770.297.3223
CityOfOakwood.net

CITY OF OAKWOOD
"BUDGET"
FISCAL YEAR 2012

GENERAL GOVERNMENT

Appropriations.....$6,549,839.90

General Fund:	$3,527,959.90
SPLOST VI Fund:	$ 390,600.00
Sewer Fund:	$2,631,280.00
	$6,549,839.90

Disbursements.....$6,549,839.90

General Fund:	
Mayor & City Council	$ 72,112.01
General Administration	$ 514,428.36
Public Safety	$1,552,725.69
Streets	$ 717,612.32
Solid Waste	$ 40,648.00
Planning & Development	$ 196,989.04
Community Service	$ 61,503.00
Economic Development	$ 371,941.48
SPLOST Fund:	$ 390,600.00
Sewer Fund:	$2,631,280.00
	$6,549,839.90

The City of Oakwood Governing Authority held a public hearing on the 2012 Proposed Budget the 31st day of October 2011 at 6:00 p.m. and adopted the 2012 Budget on the 14th day of November 2011 at 7:00 p.m. at the:

City of Oakwood "City Hall"
4035 Walnut Circle
Oakwood, Georgia 30566

A complete and detailed copy of the 2012 Budget is available for public inspection during regular business hours at the City of Oakwood, City Hall 4035 Walnut Circle, Oakwood, GA 30566.

Stan Brown, City Manager, City of Oakwood, Hall County, Georgia

City of Oakwood
2012 General Fund Budget - Revenue

Acct Code	Description	2012 Proposed Budget
311100	Real/Personal Ad Valorem Tax	614,189.13
311110	Public Utilities Ad Valorem Tax	10,792.23
311310	Auto Ad Valorem Tax	31,964.25
311320	Mobile Home Ad Valorem Tax	118.48
311600	Real Estate Transfer Tax	696.02
311710	Electric Franchise	157,826.50
311730	Gas Franchise	33,018.09
311750	Cable Franchise	10,309.59
311760	Telephone Franchise	21,206.31
313100	Local Option Sales Tax	447,813.95
314100	Hotel-Motel Excise Tax	74,318.01
314200	Alcoholic Beverage Excise Tax	304,847.50
316200	Insurance Premium Tax	182,560.93
316300	Financial Inst. Occupational Tax	52,288.80
318230	Intangible Tax	4,435.45
319110	Ad Valorem Tax Penalties/Interest	16,961.23
321100	Alcohol Beverage License	50,005.75
321200	General Business License	78,138.72
321220	Insurance Business License	13,216.80
322210	P&Z App Fees (Annex, Zone, etc.)	2,000.00
323100	Building Permits	60,000.00
336001	Hall County Tax Equity Funds	44,189.78
341300	Land Dev Review & Permit Fees	2,800.00
341301	Erosion Control Fees (NOI's)	475.00
341302	Building Plan Review Fees	7,500.00
341910	Election Qualifying Fees	0.00
341930	P&Z: Maps & Publications	50.00
344190	Trash Cart Deposits	400.00
349100	Cemetery Plots	1,000.00
351100	PD-Fines	777,000.00
351200	PD- Condemned Cash	4,500.00
351300	PD- Condemned Assets	1,700.00
351900	PD-Public Safety Rebates	200.00
361000	Interest	673.94
371000	Donation from Private Sources	5,800.00
381001	Rent	6,000.00
389000	Miscellaneous	10,000.00
389001	Misc. COBRA Contribution	0.00
397000	Insurance Claim	0.00
	Operating Subtotal:	**3,028,996.44**
	Capital:	
334310	State Grants-GDOT	45,000.00
392200	Gateway Initiative Grant	50,000.00
	Capital Subtotal:	**95,000.00**
	Transfers	
391400	Transfers In-from SPLOST Fund	240,000.00
	Transfers Subtotal:	**240,000.00**
	Reserves:	163,963.46
	Total	**3,527,959.90**

adopted 11/14/11

City of Oakwood
2012 General Fund Budget- Expenditures
Mayor and Council

Acct Code	Expenditures	2012 Budget
	Salaries	
1511100	Salaries-Regular	46,800.00
	Salaries Subtotal:	**46,800.00**
	Employee Benefits	
1512200	Social Security Contributions	2,901.60
1512300	Medicare Contributions	678.60
1512600	Unemployment Insurance (GA-SUI)	1,133.06
1512900	Other Employee Benefits - Meeting Per Diem	4,950.00
1512902	Wellness Program	877.80
	Employee Benefits Subtotal:	**10,541.06**
	Services and Supplies	
1523100	Risk Management	11,590.95
1523200	Phones	1,080.00
1523500	Travel Allowance	500.00
1523502	Meals	500.00
1523700	Education & Training	1,000.00
1531101	Uniforms	100.00
	Services and Supplies Subtotal:	**14,770.95**
	Operating Subtotal:	**72,112.01**
	Capital Outlays	
1541301	Capital Outlay- Contingency Fund	0.00
	Capital Subtotal:	**0.00**
	Grand Total:	**72,112.01**

adopted 11/14/11

City of Oakwood
2012 General Fund Budget- Expenditures
General Administration

Acct Code	Expenditures	2012 Budget
	Salaries	
3511100	Salaries-Regular	185,498.18
	Salaries Subtotal:	**185,498.18**
	Employee Benefits	
3512100	Health Insurance	37,913.16
3512101	Life Insurance	324.00
3512102	Dental Insurance	4,390.56
3512105	Insurance (Other)- LTD	1,234.92
3512300	Medicare Contributions	2,689.72
3512400	Retirement	60,237.72
3512600	Unemployment Insurance (GA-SUI)	1,058.95
3512700	Workers Compensation Insurance	1,238.97
3512902	Wellness Program	877.80
	Employee Benefits Subtotal:	**109,965.80**
	Services and Supplies	
3521200	Audit/Financial Statements	58,000.00
3521201	Legal	60,000.00
3521206	Contract Services	15,000.00
3522200	Bldg & Grounds	3,000.00
3522202	Office Equipment/Comp.Maintenance	21,000.00
3523100	Risk Management	2,508.22
3523200	Phones	7,335.32
3523201	Internet	720.84
3523300	Advertisement	2,500.00
3523400	Printing & Binding	9,000.00
3523500	Travel Allowance	8,000.00
3523600	Dues & Fees	3,500.00
3523700	Education & Training	2,000.00
3523901	Bank Charges	3,000.00
3523902	Ad Valorem Tax Refund	300.00
3531100	General Supplies/Materials	4,200.00
3531102	Office Supplies	3,000.00
3531103	Stamps	1,500.00
3531104	Meter Rental	1,000.00
3531210	Water	1,800.00
3531230	Electric	7,200.00
3531401	Books & Periodicals	300.00
3531601	Equipment Office/Computer	1,000.00
3573300	Maps & Plats	100.00
3573400	Community Services	500.00
3573600	Miscellaneous	2,500.00
	Services and Supplies Subtotal:	**218,964.38**
	Operating Subtotal:	**514,428.36**
	Grand Total:	**514,428.36**

Adopted 11/14/11

City of Oakwood
2012 General Fund Budget- Expenditures
Police

Acct Code	Expenditures	2012 Budget
	Salaries	
6511100	Salaries-Regular	602,443.74
6511300	Salaries- Overtime	10,000.00
	Salaries Subtotal:	**612,443.74**
	Employee Benefits	
6512100	Health Insurance	213,799.20
6512101	Life Insurance	1,512.00
6512102	Dental Insurance	19,104.48
6512105	Insurance (Other)- LTD	3,967.92
6512300	Medicare Contributions	8,880.43
6512400	Retirement	125,294.52
6512600	Unemployment Insurance (GA-SUI)	4,491.07
6512700	Workers Compensation Insurance	18,935.73
6512901	Other Employee Benefits - Meeting Per Diem	265.20
6512902	Wellness Program	1,544.40
	Employee Benefits Subtotal:	**397,794.95**
	Services and Supplies	
6521202	PD Court	19,260.00
6521203	PD Public Defender	3,000.00
6522200	Bldg & Grounds	6,660.00
6522201	Vehicle Maintenance	25,000.00
6522202	Office Equipment/Comp.Maintenance	4,000.00
6523100	Risk Management	25,853.00
6523200	Phones	5,800.00
6523201	Internet	864.00
6523400	Printing & Binding	4,000.00
6523600	Dues & Fees	8,500.00
6523700	Education & Training	3,000.00
6523901	Bank Charges	1,200.00
6531101	Uniforms	6,500.00
6531102	Office Supplies	4,500.00
6531103	Stamps	500.00
6531210	Water	500.00
6531220	Gas - PD	1,100.00
6531230	Electric	6,600.00
6531270	Fuel/Gas/Oil	68,000.00
6531600	PD New Equipment	10,000.00
6573601	K-9 Supplies	750.00
6573602	K-9 Veterinarian	500.00
6574000	PO A & B	36,000.00
6574500	PD Crime Victims Fund	33,000.00
6575000	PD Brain & Spinal Fund	3,000.00
6576500	PD Jail	33,000.00
6576600	PD Indigent Defense Fund	105,000.00
6577000	PD Bond Refunds	10,000.00
6577600	GSCCA Victim Assistance	1,000.00
6577601	Crime Lab Fee	1,000.00
6577602	Drivers Ed Training Fee	28,000.00
	Services and Supplies Subtotal:	**456,087.00**
	Operating Subtotal:	**1,466,325.69**
	Capital Outlays	
6542200	Capital Outlay-Vehicles	86,400.00
	Capital Subtotal:	**86,400.00**
	Grand Total:	**1,552,725.69**

adopted 11/14/11

City of Oakwood
2012 General Fund Budget- Expenditures
Streets

Acct Code	Expenditures	2012 Budget
	Salaries	
8511100	Salaries-Regular	118,140.24
8511300	Salaries- Overtime	3,200.00
	Salaries Subtotal:	**121,340.24**
	Employee Benefits	
8512100	Health Insurance	37,913.28
8512101	Life Insurance	324.00
8512102	Dental Insurance	3,441.12
8512105	Insurance (Other)- LTD	817.44
8512300	Medicare Contributions	1,759.43
8512400	Retirement	26,504.64
8512600	Unemployment Insurance (GA-SUI)	801.42
8512700	Workers Compensation Insurance	5,185.64
8512902	Wellness Program	957.00
	Employee Benefits Subtotal:	**77,703.97**
	Services and Supplies	
8521206	Contract Services	1,750.00
8522200	Bldg & Grounds	2,000.00
8522201	Vehicle Maintenance	4,000.00
8522205	Street Machinery/Equip.Maintenance	6,000.00
8522325	Street Maintenance	15,000.00
8523100	Risk Management	10,201.11
8523200	Phones	3,500.00
8523400	Printing & Binding	100.00
8523600	Dues & Fees	200.00
8523700	Education & Training	1,000.00
8531101	Uniforms	500.00
8531102	Office Supplies	500.00
8531103	Stamps	325.00
8531105	Shop Equipment/ Tools	1,000.00
8531210	Water	750.00
8531230	Electric	7,500.00
8531240	Street Lights	40,000.00
8531250	Traffic Engineering (Signal Lights)	8,000.00
8531270	Fuel/Gas/Oil	12,000.00
	Services and Supplies Subtotal:	**114,326.11**
	Operating Subtotal:	**313,370.32**
	Capital Outlays	
8541403	Pavement Management Program	45,000.00
8542500	Capital Outlay-Equipment	15,750.00
	Capital Subtotal:	**60,750.00**
	Debt Service	
8582001	UCB- Thurmon Tanner Pkwy- Interest	139,192.00
8582002	UCB- Thurmon Tanner Pkwy- Principal	204,300.00
	Debt Service Subtotal:	**343,492.00**
	Grand Total:	**717,612.32**

adopted 11/14/11

City of Oakwood
2012 General Fund Budget- Expenditures
Solid Waste

Acct Code	Expenditures	2012 Budget
	Employee Benefits	
9512700	Workers Compensation Insurance	3,486.00
	Employee Benefits Subtotal:	**3,486.00**
	Services and Supplies	
9522110	Solid Waste Disposal-Landfill Fees	28,500.00
9522201	Vehicle Maintenance	3,000.00
9523100	Risk Management	3,662.00
9531270	Fuel/Gas/Oil	2,000.00
	Services and Supplies Subtotal:	**37,162.00**
	Operating Subtotal:	**40,648.00**
	Grand Total:	**40,648.00**

adopted 11/14/11

City of Oakwood
2012 General Fund Budget- Expenditures
Planning and Development

Acct Code	Expenditures	2012 Budget
	Salaries	
4511100	Salaries-Regular	73,480.15
4511001	Salaries-Planning & Zoning	1,860.00
	Salaries Subtotal:	**75,340.15**
	Employee Benefits	
4512100	Health Insurance	25,560.96
4512101	Life Insurance	216.00
4512102	Dental Insurance	1,977.60
4512105	Insurance (Other)- LTD	508.44
4512200	Social Security Contributions	115.32
4512300	Medicare Contributions	1,065.46
4512400	Retirement	28,914.12
4512600	Unemployment Insurance (GA-SUI)	880.48
4512700	Workers Compensation Insurance	4,007.72
4512902	Wellness Program	363.00
	Employee Benefits Subtotal:	**63,609.10**
	Services and Supplies	
4521206	Contract Services	25,000.00
4522201	Vehicle Maintenance	750.00
4522202	Office Equipment/Comp.Maintenance	5,000.00
4523100	Risk Management	1,289.79
4523200	Phones	3,000.00
4523300	Advertisement	1,000.00
4523400	Printing & Binding	1,000.00
4523500	Travel Allowance	1,000.00
4523600	Dues & Fees	5,000.00
4523700	Education & Training	1,000.00
4531102	Office Supplies	2,000.00
4531103	Stamps	1,500.00
4531210	Water	600.00
4531230	Electric	3,300.00
4531270	Fuel/Gas/Oil	3,000.00
4531601	Equipment Office/Computer	3,400.00
4573300	Maps & Plats	200.00
	Services and Supplies Subtotal:	**58,039.79**
	Operating Subtotal:	**196,989.04**
	Grand Total:	**196,989.04**

adopted 11/14/11

City of Oakwood
2012 General Fund Budget- Expenditures
Community Services

Acct Code	Expenditures	2012 Budget
	Salaries	
5511200	Salaries-Part Time	0.00
	Salaries Subtotal:	**0.00**
	Employee Benefits	
5512200	Social Security Contributions	0.00
5512300	Medicare Contributions	0.00
5512600	Unemployment Insurance (GA-SUI)	0.00
5512700	Workers Compensation Insurance	0.00
	Employee Benefits Subtotal:	**0.00**
	Services and Supplies	
5521206	Contract Services	40,000.00
5522203	Park Area	3,000.00
5522204	Community Center	2,000.00
5522206	Community Service Events	2,500.00
5522250	Cemetery	800.00
5523100	Risk Management	1,703.00
5532111	Swimming Pool	3,500.00
	Services and Supplies Subtotal:	**53,503.00**
	Operating Subtotal:	**53,503.00**
	Capital Outlays	
5542500	Capital Outlay- Fitness Equipment	8,000.00
	Capital Subtotal:	**8,000.00**
	Grand Total:	**61,503.00**

adopted 11/14/11

City of Oakwood
2012 General Fund Budget- Expenditures
Economic Development

Acct Code	Expenditures	2012 Budget
	Services and Supplies	
7521207	Contract Services- Econ. Develop.	0.00
7522200	Bldg & Grounds	0.00
7523300	Advertisement	0.00
7573003	CVB "Convention Visitor Bureau	27,000.00
7573201	EDC Pledge	15,000.00
	Services and Supplies Subtotal:	**42,000.00**
	Operating Subtotal:	**42,000.00**
	Capital Outlays	
7542100	Gateway Initiative	2,500.00
	Capital Subtotal:	**2,500.00**
	Debt Service	
7552002	McClure Property 18 acres-Interest	59,200.00
7552003	UCB- McClure Property 4 acres-Interest	35,475.00
7552004	W. White Industrial Park	232,766.48
		0.00
	Debt Service Subtotal:	**327,441.48**
	Grand Total:	**371,941.48**

adopted 11/14/11

City of Oakwood
2012 SPLOST Fund Budget - Revenue

Acct Code	Description	2012 Budget
337100	Special Purpose L.O.S.T.	$390,000.00
338000	Interest Income	600.00
	Total	**$ 390,600.00**

adopted 11/14/11

City of Oakwood
2012 SPLOST Fund Budget - Expenditures

Acct Code	Expenditures	2012 Budget
	Capital Outlays	
541403	Local Road Resurfacing Program	150,600.00
541415	Oakwood Downtown/Commercial Ctr-Phase 1	240,000.00
	Total	**390,600.00**

adopted 11/14/11

City of Oakwood
2012 Sewer Fund Budget - Revenue

Acct Code	Description	2012 Budget
344200	Sewer Capacity/Connection Fees	$ 400,000.00
344255	Sewer Usage Fees	$ 10,000.00
390003	Loan Proceeds-GEFA-martin rd 3	$ 1,736,900.00
399002	Interest Income	$ 8,000.00
	Subtotal:	**$ 2,154,900.00**
	Reserves:	$ 476,380.00
	Total	**$ 2,631,280.00**

adopted 11/14/11

City of Oakwood
2012 Sewer Fund Budget - Expenditures

Acct Code	Expenditures	2012 Budget
	Services and Supplies	
521206	Contract Services	
523901	Bank Charges	0.00
531210	Sewer Usage Fee Payment - FB	0.00
531230	Electricity	1,200.00
531210	Water	150.00
531300	Risk Management	6,588.00
	Services and Supplies Subtotal:	**7,938.00**
	Operating Subtotal:	**7,938.00**
	Capital Outlays	
541416	Oakwood Braselton Sewer	2,000,000.00
541417	Winder Hwy Sewer Extension - Smokehouse	0.00
	Capital Subtotal:	**2,000,000.00**
	Debt Service	
581003	Debt Service - GEFA Phase I	623,342.00
581004	Debt Service GEFA Phase II	0.00
	Debt Service Subtotal:	**623,342.00**
	Grand Total:	**2,631,280.00**

adopted 11/14/11