CITY OF



OAKWOOD

BUILDING THE FUTURE TOGETHER

2015 Budget

Resolution No. 2014-11-01
Adopted November 10, 2014

CITY OF OAKWOOD

BUILDING THE FUTURE TOGETHER

TO: Mayor and City Council

FROM: Stan Brown, City Manager

RE: **2015 Budget Memorandum**

DATE: November 10, 2014

Attached is the 2015 Budget. Highlights of this budget are as follows:

- **Achieves City's budget goals:**
  - Continue current levels of City services without increasing staff (no new services).
  - Maintain commitment to employee compensation & benefits program
  - Keep operating expenses within operating revenues with following funding priorities
    - #1: Operating expenses (maintain current level of city services)
    - #2: Capital maintenance and repair projects (take care of our current facilities, equipment, and infrastructure)
    - #3: Debt Service (meet City's obligations for infrastructure and land purchases
      - Thurmon Tanner Parkway
      - GEFA Loan (Upper Mulberry Sewer System)
      - Sewer Fund Loan (to General Fund) for McEver Rd Culvert Replacement Project
      - Oakwood 2030 Town Commons Phase 1 Land Acquisition (supplement the TAD as needed)
      - Oakwood Industrial Park
    - #4: Current Capital Additions and Improvements (new or expanded capital)
      - Oakwood/Braselton Sewer
      - Downtown Sewer
      - Oakwood 2030 Town Commons Phase 1
      - Aloha Way Re-alignment (public/private partnership)
      - Milton Martin Toyota Way (public/private partnership)

        - Other Public Private Partnerships (to be determined)
    - #5: Three Month General Fund Reserve Balance (no later than 12/31/19)
    - #6: Future Capital Additions and Improvements (new or expanded capital)
        - Oakwood Industrial Park Development (Industry Way Extension)
        - Connector Street (Allen Street to Thurmon Tanner Parkway)
        - Oakwood 2030 Gateway Initiative (including Thurmon Tanner Parkway Landscape/Streetscape)

- Establish millage rate setting process which will result in the adoption of a 2014 Ad Valorem Millage Rate sufficient to generate no more or no less than the revenues necessary to fund Priorities #1 through #5 above.

- Defer Priority #6 (Future Capital Additions and Improvements) until funding is available without increasing the millage rate.

- **General Fund Summary:**
    - 2014 Property Tax Millage Rate: Includes the adoption of a 4.00 millage rate.
    - Operating Budget:
        - Operating Revenue: $3.637 million (11 % increase)
    - Operating Expense: $2.716 million (2.1 % decrease)
        - Operating Expenses are $921 K less than Operating Revenues.
        - Current vacant positions of Assistant City Manager, HR/Finance Director, Receptionist, Planning Director, Planning Secretary, and Police Clerk will not be funded.
        - Cost control measures include cost of living adjustment only (defers performance based step increase) and transfer of healthcare benefit to GMA (cost savings of approx. $71K).
    - Capital & Debt Service:
        - $206 K capital program / $683 K in Debt Service / $167K. repayment to Sewer Fund (loan for McEver Rd Culvert Emergency Replacement).
        - Includes purchase of 1 replacement police car and one mower.
    - Total Budget: $3.737 Million

- **SPLOST Fund Summary:**
    - Total Budget: $290,000
        - Will be used for Local Road Resurfacing Program and Downtown Sewer.

- **Sewer Fund Summary:**
  - Total Budget: $2.570 Million
    - Revenues from capacity sales, sewer fees, and GEFA loan proceeds.
    - Includes continuation of the sewer usage fee add-on (for debt service) of $2.00/CCF for customers served by Gainesville and equalizing the sewer fee for customers served by Flowery Branch Wastewater Treatment Plant.
  - Capital & Debt Service:
    - Oakwood/Braselton Sewer Project - $1.8 million
    - GEFA Loan Payments - $750 K

If you have any questions regarding the proposed 2015 budget, please let me know.

Attachments

CITY OF OAKWOOD
"BUDGET"
FISCAL YEAR 2015

GENERAL GOVERNMENT

Appropriations.....$6,597,250.00

General Fund:	$3,737,250.00
SPLOST VI Fund:	$ 290,000.00
Sewer Fund:	$2,570,000.00
	$6,597,250.00

Disbursements.....$6,597,250.00

General Fund:	
Mayor & City Council	$ 355,487.00
General Administration	$ 529,287.00
Planning & Development	$ 129,737.00
Community Service	$ 49,438.00
Police	$1,504,371.00
Economic Development	$ 356,700.00
Streets	$ 771,009.00
Solid Waste	$ 41,221.00
SPLOST Fund:	$ 290,000.00
Sewer Fund:	$2,570,000.00
	$6,597,250.00

The City of Oakwood scheduled a public hearing on the 2015 Proposed Budget on the 27th day of October 2014 at 4:30 p.m., and adopted the 2015 Budget on the 10th day of November 2014 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 2015 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 COUNCIL FOR THE CITY OF OAKWOOD
HALL COUNTY, GEORGIA

RESOLUTION NO.: 2014-11-01

A RESOLUTION OF THE CITY OF OAKWOOD, HALL COUNTY, GEORGIA TO ADOPT THE CALENDAR/FISCAL YEAR 2015 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 2015 and ending the 31st day of December 2015; and

WHEREAS, the Mayor and City Council of the City of Oakwood, Hall County, Georgia have studied 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 2015 Budget attached thereto and made apart hereof for the calendar year beginning the 1st day of January 2015 and ending the 31st day of December 2015 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 10th day of November, 2014.

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



CITY OF OAKWOOD

BUILDING THE FUTURE TOGETHER

GEORGIA, HALL COUNTY

I, Tangee B. Puckett, Certified 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. 2014-11-01 entitled "Adoption of 2015 Budget" was duly passed on the 10th day of November 2014 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 11th day of November 2014.

Tangee B. Puckett

Tangee B. Puckett
Certified City Clerk
City of Oakwood, Georgia



H. Lamar Scroggs
MAYOR

Ron McFarland

Montie Robinson, Sr.

Sam Evans

Martha Collins

Todd Wilson

Donald T. Hunt
CITY ATTORNEY

Stan Brown
CITY MANAGER

Tangee Puckett
CITY CLERK

Post Office Box 99
4035 Walnut Circle
Oakwood, GA 30566

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City of Oakwood
2015 General Fund Budget- Revenue

Acct Code	Operating:	2015 Budget
311100	Real/Personal Ad Valorem Tax	935,000.00
311110	Public Utilities Ad Valorem Tax	25,000.00
311310	Auto Ad Valorem Tax	40,000.00
311315	MV Title Ad Valorem Tax Fee	114,300.00
311320	Mobile Home Ad Valorem Tax	100.00
311600	Real Estate Transfer Tax	2,000.00
311710	Electric Franchise	161,000.00
311730	Gas Franchise	36,100.00
311750	Cable Franchise	12,300.00
311760	Telephone Franchise	28,900.00
313100	Local Option Sales Tax	587,000.00
314100	Hotel-Motel Excise Tax	97,600.00
314200	Alcoholic Beverage Excise Tax	310,500.00
314500	Excise Tax on Energy	4,100.00
316200	Insurance Premium Tax	221,500.00
316300	Financial Inst. Occupational Tax	50,900.00
318230	Intangible Tax	3,600.00
319110	Ad Valorem Tax Penalties/Interest	8,200.00
319500	Fifa	600.00
321100	Alcohol Beverage License	52,500.00
321200	General Business License	82,400.00
321220	Insurance Business License	12,400.00
322210	P&Z App Fees (Annex, Zone, etc.)	2,500.00
323100	Building Permits	107,000.00
336001	Hall County Tax Equity Funds	11,000.00
341300	Land Dev Review & Permit Fees	2,600.00
341301	Erosion Control Fees (NOI's)	1,600.00
341302	Building Plan Review Fees	2,100.00
341910	Election Qualifying Fees	650.00
341930	P&Z: Maps & Publications	100.00
344110	Household Item Pickup	100.00
344190	Trash Cart Deposits	400.00
349100	Cemetery Plots	1,000.00
351100	PD-Fines	655,000.00
351200	PD- Condemned Cash	0.00
351300	PD- Condemned Assets	0.00
351900	PD-Public Safety Rebates	100.00
361000	Interest	0.00
371000	Donation from Private Sources	2,500.00
381001	Rent	85,000.00
389000	Miscellaneous	5,000.00
389002	Hughes Dr Extension Project	10,000.00
390004	TAN	0.00
	Operating Subtotal:	**3,672,650.00**
	Capital:	
334310	State Grants-GDOT	35,000.00
343300	GDOT State Road Maintenance	29,600.00
334318	DCA State Grant - Kings Hawaiian	0.00
389003	M.Stringer - Kings Hawaiian share	0.00
	Capital Subtotal:	**64,600.00**
	Transfers	
391400	Transfers In-from SPLOST Fund	0.00
	Transfers Subtotal:	**0.00**
	Total	**3,737,250.00**

City of Oakwood
2015 Budget- Expenditure
General Fund- Mayor and Council

Acct Code	Expenditures	2015 Budget
	Salaries	
1511100	Salaries-Regular	46,800.00
	Salaries Subtotal:	**46,800.00**
	Employee Benefits	
1512200	Social Security Contributions	2,901.06
1512300	Medicare Contributions	678.60
1512400	Retirement	14,565.32
1512600	Unemployment Insurance (GA-SUI)	1,670.04
1512900	Other Employee Benefits - Meeting Per Diem	3,000.00
1512902	Wellness Program	554.40
	Employee Benefits Subtotal:	**23,369.42**
	Services and Supplies	
1523100	Risk Management	10,000.00
1523200	Phones	1,000.00
1523500	Travel Allowance	500.00
1523502	Meals	500.00
1523700	Education & Training	500.00
1531101	Uniforms	0.00
	Services and Supplies Subtotal:	**12,500.00**
	Operating Subtotal:	**82,669.42**
	Capital Outlays	
1541301	Capital Outlay- Contingency Fund*	272,817.58
	Capital Subtotal:	**272,817.58**
	Grand Total:	**355,487.00**
	* Portion is earmarked for Sewer Fund Loan Repayment	

City of Oakwood
2015 Budget- Expenditure
General Fund- General Administration

Acct Code	Expenditures	2015 Budget
	Salaries	
3511100	Salaries-Regular	219,309.00
	Salaries Subtotal:	**219,309.00**
	Employee Benefits	
3512100	Health Insurance	49,920.00
3512101	Life Insurance	324.00
3512102	Dental Insurance	3,000.00
3512105	Insurance (Other)- LTD	1,234.92
3512300	Medicare Contributions	3,179.98
3512400	Retirement	72,826.60
3512600	Unemployment Insurance (GA-SUI)	1,076.22
3512700	Workers Compensation Insurance	1,444.10
3512902	Wellness Program	972.00
	Employee Benefits Subtotal:	**133,977.82**
	Services and Supplies	
3521200	Audit/Financial Statements	30,000.00
3521201	Legal	25,000.00
3521206	Contract Services	60,000.00
3522200	Bldg & Grounds	3,000.00
3522202	Office Equipment/Comp.Maintenance	0.00
3523100	Risk Management	500.00
3523200	Phones	7,000.00
3523201	Internet	1,800.00
3523300	Advertisement	500.00
3523400	Printing & Binding	1,000.00
3523500	Travel Allowance	10,500.00
3523600	Dues & Fees	6,000.00
3523700	Education & Training	2,500.00
3523901	Bank Charges	100.00
3523902	Ad Valorem Tax Refund	6,000.00
3531100	General Supplies/Materials	6,000.00
3531102	Office Supplies	1,200.00
3531103	Stamps	2,000.00
3531104	Meter Rental	300.00
3531210	Water	1,000.00
3531230	Electric	7,500.00
3531401	Books & Periodicals	0.00
3531601	Equipment Office/Computer	1,000.00
3573200	Election	2,500.00
3573300	Maps & Plats	100.00
3573400	Community Services	0.00
3573600	Miscellaneous	500.00
3581300	TAN Principal	0.00
3582300	TAN Interest	0.00
	Services and Supplies Subtotal:	**176,000.00**
	Operating Subtotal:	**529,286.82**
	Grand Total:	**529,286.82**

City of Oakwood
2015 Budget- Expenditure
General Fund- Planning and Development

Acct Code	Expenditures	2015 Budget
	Salaries	
4511100	Salaries-Regular	48,351.00
4511001	Salaries-Planning & Zoning	1,860.00
	Salaries Subtotal:	**50,211.00**
	Employee Benefits	
4512100	Health Insurance	18,720.00
4512101	Life Insurance	108.00
4512102	Dental Insurance	1,000.00
4512105	Insurance (Other)- LTD	254.22
4512200	Social Security Contributions	115.32
4512300	Medicare Contributions	701.08
4512400	Retirement	21,847.98
4512600	Unemployment Insurance (GA-SUI)	313.42
4512700	Workers Compensation Insurance	3,465.84
4512902	Wellness Program	0.00
	Employee Benefits Subtotal:	**46,525.86**
	Services and Supplies	
4521205	Engineering Plan Review	0.00
4521206	Contract Services	17,500.00
4522201	Vehicle Maintenance	1,000.00
4522202	Office Equipment/Comp.Maintenance	0.00
4523100	Risk Management	1,100.00
4523200	Phones	2,200.00
4523300	Advertisement	700.00
4523400	Printing & Binding	100.00
4523500	Travel Allowance	800.00
4523600	Dues & Fees	200.00
4523700	Education & Training	800.00
4531101	Uniforms	0.00
4531102	Office Supplies	300.00
4531103	Stamps	1,800.00
4531210	Water	400.00
4531230	Electric	1,600.00
4531270	Fuel/Gas/Oil	3,800.00
4531601	Equipment Office/Computer	600.00
4573300	Maps & Plats	100.00
	Services and Supplies Subtotal:	**33,000.00**
	Operating Subtotal:	**129,736.86**
	Grand Total:	**129,736.86**

City of Oakwood
2015 Budget- Expenditure
General Fund- Community Services

Acct Code	Expenditures	2015 Budget
	Services and Supplies	
5521206	Contract Services	39,000.00
5522200	Bldg & Grounds	500.00
5522203	Park Area	1,000.00
5522204	Community Center	1,000.00
5522206	Community Service Events	1,500.00
5522250	Cemetery	0.00
5523100	Risk Management	1,437.59
5531210	Water	0.00
5531230	Electric	0.00
5532111	Swimming Pool	5,000.00
	Services and Supplies Subtotal:	**49,437.59**
	Operating Subtotal:	**49,437.59**
	Capital Outlays	
5542500	Capital Outlay-Equipment	0.00
5542501	Playground Equipment Replacement	0.00
	Capital Subtotal:	**0.00**
	Grand Total:	**49,437.59**

City of Oakwood
2015 Budget- Expenditure
General Fund- Police

Acct Code	Expenditures	2015 Budget
	Salaries	
6511100	Salaries-Regular	602,118.00
6511300	Salaries- Overtime	10,000.00
	Salaries Subtotal:	**612,118.00**
	Employee Benefits	
6512100	Health Insurance	192,816.00
6512101	Life Insurance	1,728.00
6512102	Dental Insurance	15,000.00
6512105	Insurance (Other)- LTD	3,653.40
6512300	Medicare Contributions	8,875.71
6512400	Retirement	207,555.81
6512600	Unemployment Insurance (GA-SUI)	2,600.00
6512700	Workers Compensation Insurance	15,885.10
6512902	Wellness Program	1,000.00
	Employee Benefits Subtotal:	**449,114.02**
	Services and Supplies	
6521202	PD Court	19,260.00
6521203	PD Public Defender	3,000.00
6521206	Contract Services	2,080.00
6522200	Bldg & Grounds	2,000.00
6522201	Vehicle Maintenance	25,000.00
6522202	Office Equipment/Comp.Maintenance	4,000.00
6523100	Risk Management	32,000.00
6523200	Phones	3,200.00
6523201	Internet	1,000.00
6523400	Printing & Binding	1,800.00
6523600	Dues & Fees	9,500.00
6523700	Education & Training	3,000.00
6523901	Bank Charges	1,500.00
6531101	Uniforms	4,100.00
6531102	Office Supplies	3,000.00
6531103	Stamps	300.00
6531210	Water	1,599.00
6531230	Electric	6,000.00
6531270	Fuel/Gas/Oil	80,000.00
6531600	PD New Equipment	8,000.00
6574000	PO A & B	30,000.00
6574500	PD Crime Victims Fund	24,000.00
6575000	PD Brain & Spinal Fund	2,100.00
6576500	PD Jail	25,000.00
6576600	PD Indigent Defense Fund	95,000.00
6577000	PD Bond Refunds	6,000.00
6577600	GSCCA Victim Assistance	600.00
6577601	Crime Lab Fee	500.00
6577602	Drivers Ed Training Fee	8,600.00
6577603	Drug and Abuse Treatment Local	1,000.00
	Services and Supplies Subtotal:	**403,139.00**
	Operating Subtotal:	**1,464,371.02**
	Capital Outlays	
6542200	Capital Outlay-Vehicles	40,000.00
	Capital Subtotal:	**40,000.00**
	Grand Total:	**1,504,371.02**

City of Oakwood
2015 Budget- Expenditure
General Fund- Economic Development

Acct Code	Expenditures	2015 Budget
	Services and Supplies	
7521206	Contract Services	0.00
7573003	CVB "Convention Visitor Bureau	38,500.00
7573201	EDC Pledge	15,000.00
	Services and Supplies Subtotal:	**53,500.00**
	Operating Subtotal:	**53,500.00**
	Capital Outlays	
7541200	Gateway Initiative	0.00
7541201	Gateway Community Sign	0.00
7541318	CHIP Assistance	0.00
7541410	Industry Way Extension	0.00
	Capital Subtotal:	**0.00**
	Debt Service	
7552002	McClure Property 18 acres-Interest	113,500.00
7552003	UCB- McClure Property 4 acres-Interest	0.00
7552004	W. White Industrial Park	174,500.00
	Debt Service Subtotal:	**288,000.00**
	Transfers	
7589001	Transfers Out to TAD Fund	15,200.00
	Grand Total:	**356,700.00**

City of Oakwood
2015 Budget- Expenditure
General Fund- Streets

Acct Code	Expenditures	2015 Budget
	Salaries	
8511100	Salaries-Regular	137,030.00
8511300	Salaries- Overtime	5,500.00
	Salaries Subtotal:	**142,530.00**
	Employee Benefits	
8512100	Health Insurance	43,056.00
8512101	Life Insurance	324.00
8512102	Dental Insurance	3,000.00
8512105	Insurance (Other)- LTD	817.44
8512300	Medicare Contributions	2,044.94
8512400	Retirement	47,337.29
8512600	Unemployment Insurance (GA-SUI)	500.00
8512700	Workers Compensation Insurance	4,043.48
8512902	Wellness Program	400.00
	Employee Benefits Subtotal:	**101,523.15**
	Services and Supplies	
8521206	Contract Services	500.00
8522200	Bldg & Grounds	600.00
8522201	Vehicle Maintenance	2,000.00
8522205	Street Machinery/Equip.Maintenance	6,500.00
8522325	Street Maintenance	7,500.00
8523100	Risk Management	11,884.39
8523200	Phones	2,000.00
8523400	Printing & Binding	0.00
8523600	Dues & Fees	400.00
8523700	Education & Training	1,000.00
8531101	Uniforms	250.00
8531102	Office Supplies	200.00
8531103	Stamps	100.00
8531105	Shop Equipment/ Tools	500.00
8531210	Water	360.00
8531230	Electric	2,800.00
8531240	Street Lights	70,000.00
8531250	Traffic Engineering (Signal Lights)	9,600.00
8531270	Fuel/Gas/Oil	5,500.00
8531601	Equipment Office/Computer	0.00
	Services and Supplies Subtotal:	**121,694.39**
	Operating Subtotal:	**365,747.54**
	Capital Outlays	
8541403	Pavement Management Program	0.00
8541409	Hughes Dr Extension Project	0.00
8541413	M.Stringer Rd	0.00
8542201	Vehicle/Equip Replacement Program-PW	10,000.00
	Capital Subtotal:	**10,000.00**
	Debt Service	
8582001	UCB- Thurmon Tanner Pkwy- Interest	120,361.00
8582002	UCB- Thurmon Tanner Pkwy- Principal	274,900.00
	Debt Service Subtotal:	**395,261.00**
	Grand Total:	**771,008.54**

City of Oakwood
2015 Budget- Expenditure
General Fund- Solid Waste

Acct Code	Expenditures	2015 Budget
9512700	Workers Compensation Insurance	4,043.48
	Employee Benefits Subtotal:	**4,043.48**
	Services and Supplies	
9522110	Solid Waste Disposal-Landfill Fees	26,000.00
9522201	Vehicle Maintenance	2,500.00
9523100	Risk Management	2,677.70
9531270	Fuel/Gas/Oil	6,000.00
	Services and Supplies Subtotal:	**37,177.70**
	Operating Subtotal:	**41,221.18**
	Grand Total:	**41,221.18**

City of Oakwood
2015 SPLOST Fund Budget - Revenue

Acct Code	Description	2015 Budget
337100	Special Purpose L.O.S.T.	$290,000.00
338000	Interest Income	-
	Total	**$ 290,000.00**

City of Oakwood
2015 SPLOST Fund Budget - Expenditures

Acct Code	Expenditures	2015 Budget
	Capital Outlays	
541317	Downtown Sewer	240,000.00
541403	Local Road Resurfacing Program	50,000.00
	Total	**290,000.00**

City of Oakwood
2015 Sewer Fund Budget - Revenue

Acct Code	Description	2015 Budget
344200	Sewer Capacity/Connection Fees	$ 240,000.00
344255	Sewer Usage Fees	$ 360,000.00
390003	Loan Proceeds-GEFA-martin rd 3	$ 1,800,000.00
393004	Loan Repayment - Gen Fund	$ 170,000.00
399002	Interest Income	$ -
	Total:	**$ 2,570,000.00**

City of Oakwood
2015 Sewer Fund Budget - Expenditures

Acct Code	Expenditures	2015 Budget
	Services and Supplies	
521206	Contract Services	0.00
523901	Bank Charges	0.00
531210	Water	800.00
531230	Electricity	2,400.00
531240	Sewer Usage Fee Payment - FB	8,342.00
531300	Risk Management	8,458.00
	Services and Supplies Subtotal:	**20,000.00**
	Operating Subtotal:	**20,000.00**
	Capital Outlays	
541416	Oakwood Braselton Sewer	1,800,000.00
	Capital Subtotal:	**1,800,000.00**
	Debt Service	
581003	Debt Service - GEFA Phase I	750,000.00
581004	Debt Service GEFA Phase II	0.00
	Debt Service Subtotal:	**750,000.00**
	Grand Total:	**2,570,000.00**