CITY OF

OAKWOOD

BUILDING THE FUTURE TOGETHER

2017 Budget

Adopted
November 14, 2016

CITY OF OAKWOOD

BUILDING THE FUTURE TOGETHER

TO: Mayor and City Council

FROM: Stan Brown, City Manager

RE: **2017 Budget Memorandum**

DATE: November 14, 2016

Attached is the 2017 Budget. Highlights of the budget are as follows:

- **Achieves City's budget goals:**
  - *Goal #1: Continue current levels of City services without a property tax increase or additional staff (no new services).*
  - Goal #2: Maintain commitment to employee compensation & benefits program.
  - *Goal #3: Keep operating expenses within operating revenues.*
  - *Goal #4: Funding priorities will be as follows:*

    #1: Operating Expenses (as necessary to maintain current level of services)

    #2: Capital Maintenance and Repair (as necessary to maintain/repair/replace existing facilities, equipment, and infrastructure)
    - Vehicle/Equipment Replacement
    - Pavement Management Program
    - City Hall Maintenance (floor covering replacement)
    - City Park Playground Equipment Replacement

#3: Debt Service (meet City's obligations on infrastructure and land purchases)

- Thurmon Tanner Parkway
- Upper Mulberry Sewer System
- Oakwood 2030 Town Commons Phase 1 Land Acquisition (includes supplementing TAD as needed)

#4: Current Capital Additions and Improvements (new or expanded capital)

- Downtown Sewer
- Oakwood Industrial Park Development (Industry Way Extension/PW relocation)
- Old Oakwood Rd Improvements (public/private partnership)
- Tumbling Creek Road Bridge (public partnership)
- Other Public Private Partnerships (to be determined)

#5: Three Month General Fund Reserve Balance (no later than 12/31/19)

- *Goal #5: Defer the following Future Capital Additions and Improvements until funding is available without a property tax increase.*

  - Education Way (Connector Street between Allen Street and Thurmon Tanner Parkway)
  - Oakwood 2030 Town Commons Phase 1
  - Oakwood 2030 Gateway Initiative (including Thurmon Tanner Parkway Landscape/Streetscape)
  - McClure Drive Extension
  - City-wide intersection improvement program
  - Oakwood Cemetery Upgrade Project (improvement/possible expansion)

- **General Fund Summary:**

  - 2016 Property Tax Millage Rate: Includes the adoption of a 4.174 millage rate (maintain revenue the same as last year).

  - Operating Budget:

    - Operating Revenue: $3.885 million (0.9 % increase over 2016).

    - Operating Expense: $2.956 million (2.0 % increase over 2016)
      - Operating Expenses are $929 K less than Operating Revenues.
      - Current vacant positions of Assistant City Manager, HR/Finance Director, Receptionist, Planning Director, Building Inspector, and Planning Secretary will not be funded.
      - Included hiring a part-time Park Attendant/Custodian and seasonal hiring of lifeguards.

- Capital & Debt Service:
  - $374 K capital program
    - Pavement Management Program
    - City Hall Maintenance (floor covering replacement)
    - City Park Playground Equipment Replacement
    - Oakwood Industrial Park Development (Industry Way Extension/PW relocation)
  - $630 K in Debt Service
- Total Budget: $3.960 Million

- **SPLOST Fund Summary:**
  - Total Budget: $593,803
    - Will be used for Downtown Sewer; Road, Bridges, and Trails; Public Safety Equipment; Sewer Facilities.

- **Sewer Fund Summary:**
  - Total Budget: $700,000
    - Revenues from connection/capacity sales and sewer fees.
    - Includes continuation of the sewer usage fee add-on (for debt service) of $2.00/CCF for customers served by Gainesville and Flowery Branch Wastewater Treatment Plants
    - Customers served by thru the Braselton Wastewater Treatment Plant will be charged the same usage and add-on fees as other customers in the Oakwood sewer district.
    - Funds will be used for operations, equipment and sewer bond debt service.

If you have any questions regarding the 2016 budget, please let me know.

Attachments

CITY OF OAKWOOD
"BUDGET"
FISCAL YEAR 2017

GENERAL GOVERNMENT

Appropriations.....$5,253,517.00

General Fund:	$3,959,714.00
SPLOST VI Fund:	$ 593,803.00
Sewer Fund:	$ 700,000.00
	$5,253,517.00

Disbursements.....$5,253,517.00

General Fund:	
Mayor & City Council	$ 146,369.00
General Administration	$ 609,369.00
Planning & Development	$ 83,400.00
Community Service	$ 108,924.00
Police	$1,560,093.00
Economic Development	$ 483,773.00
Streets	$ 928,013.00
Solid Waste	$ 39,773.00
SPLOST Fund:	$ 593,803.00
Sewer Fund:	$ 700,000.00
	$5,253,517.00

The City of Oakwood scheduled a public hearing on the 2017 Budget on the 24th day of October 2016 at 5:00 p.m., and adopted the 2017 Budget on the 14th day of November 2016 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 2017 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
2017 General Fund Budget- Revenue

Acct Code	Operating:	2017 Budget
311100	Real/Personal Ad Valorem Tax	1,103,100.00
311110	Public Utilities Ad Valorem Tax	20,000.00
311310	Auto Ad Valorem Tax	20,000.00
311315	MV Title Ad Valorem Tax Fee	111,500.00
311320	Mobile Home Ad Valorem Tax	200.00
311600	Real Estate Transfer Tax	3,000.00
311710	Electric Franchise	184,000.00
311730	Gas Franchise	35,000.00
311750	Cable Franchise	12,000.00
311760	Telephone Franchise	29,000.00
313100	Local Option Sales Tax	630,000.00
314100	Hotel-Motel Excise Tax	91,000.00
314200	Alcoholic Beverage Excise Tax	325,000.00
314500	Excise Tax on Energy	14,000.00
316200	Insurance Premium Tax	235,000.00
316300	Financial Inst. Occupational Tax	44,600.00
318230	Intangible Tax	12,000.00
319110	Ad Valorem Tax Penalties/Interest	6,200.00
319500	Fifa	100.00
321100	Alcohol Beverage License	46,500.00
321200	General Business License	87,000.00
321220	Insurance Business License	13,500.00
322210	P&Z App Fees (Annex, Zone, etc.)	5,000.00
323100	Building Permits	170,000.00
336001	Hall County Tax Equity Funds	12,900.00
341300	Land Dev Review & Permit Fees	4,000.00
341301	Erosion Control Fees (NOI's)	2,500.00
341302	Building Plan Review Fees	15,000.00
341910	Election Qualifying Fees	650.00
341930	P&Z: Maps & Publications	100.00
344110	Household Item Pickup	300.00
344190	Trash Cart Deposits	100.00
347300	Swimming Pool	20,000.00
347900	Community Center	25,000.00
349100	Cemetery Plots	1,000.00
351100	PD-Fines	540,000.00
351200	PD- Condemned Cash	4,000.00
351300	PD- Condemned Assets	15,000.00
351900	PD-Public Safety Rebates	100.00
361000	Interest	0.00
371000	Donation from Private Sources	2,500.00
381001	Rent	24,200.00
389000	Miscellaneous	20,000.00
389002	Hughes Dr Extension Project	0.00
390004	TAN	0.00
	Operating Subtotal:	**3,885,050.00**
	Capital:	
334310	State Grants-GDOT	45,064.00
343300	GDOT State Road Maintenance	29,600.00
334318	DCA State Grant - Kings Hawaiian	0.00
389003	M.Stringer - Kings Hawaiian share	0.00
392200	Land Sales - OIP	0.00
38900X	Old Oakwood Rd - PFG share	0.00
38900X	Old Oakwood Rd - COG share	0.00
	Capital Subtotal:	**74,664.00**
	Total	**3,959,714.00**

City of Oakwood
2017 Budget- Expenditure
General Fund- Mayor and Council

Acct Code	Expenditures	2017 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	15,684.92
1512600	Unemployment Insurance (GA-SUI)	1,000.00
1512900	Other Employee Benefits - Meeting Per Diem	6,000.00
1512902	Wellness Program	0.00
	Employee Benefits Subtotal:	**26,264.58**
	Services and Supplies	
1523100	Risk Management	9,000.00
1523200	Phones	1,000.00
1523500	Travel Allowance	6,000.00
1523502	Meals	600.00
1523700	Education & Training	6,000.00
1531101	Uniforms	300.00
	Services and Supplies Subtotal:	**22,900.00**
	Operating Subtotal:	**95,964.58**
	Capital Outlays	
1541301	Capital Outlay- Contingency Fund*	50,405.00
	Capital Subtotal:	**50,405.00**
	Grand Total:	**146,369.58**

City of Oakwood
2017 Budget- Expenditure
General Fund- General Administration

Acct Code	Expenditures	2017 Budget
	Salaries	
3511100	Salaries-Regular	249,415.00
	Salaries Subtotal:	**249,415.00**
	Employee Benefits	
3512100	Health Insurance	51,336.00
3512101	Life Insurance	324.00
3512102	Dental Insurance	3,000.00
3512105	Insurance (Other)- LTD	1,234.92
3512300	Medicare Contributions	3,616.52
3512400	Retirement	90,188.29
3512600	Unemployment Insurance (GA-SUI)	700.00
3512700	Workers Compensation Insurance	1,553.85
3512902	Wellness Program	0.00
	Employee Benefits Subtotal:	**151,953.58**
	Services and Supplies	
3521200	Audit/Financial Statements	30,000.00
3521201	Legal	30,000.00
3521206	Contract Services	50,000.00
3522200	Bldg & Grounds	8,000.00
3522202	Office Equipment/Comp.Maintenance	100.00
3523100	Risk Management	200.00
3523200	Phones	8,500.00
3523201	Internet	2,000.00
3523300	Advertisement	2,000.00
3523400	Printing & Binding	500.00
3523500	Travel Allowance	13,000.00
3523600	Dues & Fees	8,500.00
3523700	Education & Training	2,500.00
3523901	Bank Charges	800.00
3523902	Ad Valorem Tax Refund	12,000.00
3531100	General Supplies/Materials	3,000.00
3531102	Office Supplies	2,000.00
3531103	Stamps	1,000.00
3531104	Meter Rental	600.00
3531210	Water	2,000.00
3531230	Electric	6,600.00
3531401	Books & Periodicals	600.00
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:	**188,000.00**
	Operating Subtotal:	**589,368.58**
	Capital Outlays	
	Capital Outlay- City Hall	20,000.00
	Capital Outlay-	**20,000.00**
	Grand Total:	**609,368.58**

City of Oakwood
2017 Budget- Expenditure
General Fund- Planning and Development

Acct Code	Expenditures	2017 Budget
	Salaries	
4511100	Salaries-Regular	0.00
4511001	Salaries-Planning & Zoning	0.00
	Salaries Subtotal:	**0.00**
	Employee Benefits	
4512100	Health Insurance	0.00
4512101	Life Insurance	0.00
4512102	Dental Insurance	0.00
4512105	Insurance (Other)- LTD	0.00
4512200	Social Security Contributions	0.00
4512300	Medicare Contributions	0.00
4512400	Retirement	0.00
4512600	Unemployment Insurance (GA-SUI)	0.00
4512700	Workers Compensation Insurance	0.00
4512900	Other Employee Benefits - Meeting Per Diem	3,000.00
4512902	Wellness Program	0.00
	Employee Benefits Subtotal:	**3,000.00**
	Services and Supplies	
4521205	Engineering Plan Review	0.00
4521206	Contract Services	75,000.00
4522201	Vehicle Maintenance	0.00
4522202	Office Equipment/Comp.Maintenance	0.00
4523100	Risk Management	0.00
4523200	Phones	0.00
4523300	Advertisement	600.00
4523400	Printing & Binding	100.00
4523500	Travel Allowance	0.00
4523600	Dues & Fees	0.00
4523700	Education & Training	0.00
4531101	Uniforms	0.00
4531102	Office Supplies	500.00
4531103	Stamps	1,800.00
4531210	Water	500.00
4531230	Electric	1,800.00
4531270	Fuel/Gas/Oil	0.00
4531601	Equipment Office/Computer	0.00
4573300	Maps & Plats	100.00
	Services and Supplies Subtotal:	**80,400.00**
	Operating Subtotal:	**83,400.00**
	Grand Total:	**83,400.00**

City of Oakwood
2017 Budget- Expenditure
General Fund- Community Services

Acct Code	Expenditures	2017 Budget
	Salaries	
5511200	Salaries-Part-time	$ 15,000.00
5511201	Salaries-Seasonal	$ 15,000.00
	Salaries Subtotal:	**$ 30,000.00**
	Employee Benefits	
5512200	Social Security Contributions	$ 1,860.00
5512300	Medicare Contributions	$ 435.00
5512700	Workers Compensation Insurance	$ 879.00
	Employee Benefits Subtotal:	**$ 3,174.00**
	Services and Supplies	
5521206	Contract Services	-
5522200	Bldg & Grounds	1,000.00
5522203	Park Area	1,000.00
5522204	Community Center	1,000.00
5522206	Community Service Events	2,000.00
5522250	Cemetery	0.00
5523100	Risk Management	2,000.00
5531210	Water	750.00
5531230	Electric	6,000.00
5531400	Refunds-Community Center	5,000.00
5532111	Swimming Pool	7,000.00
	Services and Supplies Subtotal:	**25,750.00**
	Operating Subtotal:	**58,924.00**
	Capital Outlays	
5542500	Capital Outlay-Equipment	
5542502	Pool Area Improvements	
5542501	Playground Equipment Replacement	50,000.00
	Capital Subtotal:	**50,000.00**
	Grand Total:	**108,924.00**

City of Oakwood
2017 Budget- Expenditure
General Fund- Police

Acct Code	Expenditures	2017 Budget
	Salaries	
6511100	Salaries-Regular	639,030.00
6511300	Salaries- Overtime	15,000.00
	Salaries Subtotal:	**654,030.00**
	Employee Benefits	
6512100	Health Insurance	271,740.00
6512101	Life Insurance	1,728.00
6512102	Dental Insurance	16,000.00
6512105	Insurance (Other)- LTD	3,983.04
6512300	Medicare Contributions	9,483.44
6512400	Retirement	227,431.34
6512600	Unemployment Insurance (GA-SUI)	3,500.00
6512700	Workers Compensation Insurance	16,395.01
6512902	Wellness Program	0.00
	Employee Benefits Subtotal:	**550,260.83**
	Services and Supplies	
6521202	PD Court	19,260.00
6521203	PD Public Defender	3,000.00
6521206	Contract Services	
6522200	Bldg & Grounds	1,500.00
6522201	Vehicle Maintenance	17,000.00
6522202	Office Equipment/Comp.Maintenance	3,500.00
6523100	Risk Management	33,500.00
6523200	Phones	2,292.00
6523201	Internet	1,264.44
6523400	Printing & Binding	2,000.00
6523600	Dues & Fees	11,485.74
6523700	Education & Training	3,000.00
6523901	Bank Charges	1,900.00
6531101	Uniforms	4,000.00
6531102	Office Supplies	2,500.00
6531103	Stamps	300.00
6531210	Water	800.00
6531230	Electric	6,000.00
6531270	Fuel/Gas/Oil	54,000.00
6531600	PD New Equipment	7,500.00
6574000	POAB	25,000.00
6574500	PD Crime Victims Fund	24,000.00
6575000	PD Brain & Spinal Fund	1,600.00
6576500	PD Jail	24,000.00
6576600	PD Indigent Defense Fund	90,000.00
6577000	PD Bond Refunds	9,000.00
6577600	GSCCA Victim Assistance	600.00
6577601	Crime Lab Fee	600.00
6577602	Drivers Ed Training Fee	5,200.00
6577603	Drug and Abuse Treatment Local	1,000.00
	Services and Supplies Subtotal:	**355,802.18**
	Operating Subtotal:	**1,560,093.01**
	Capital Outlays	
6542200	Capital Outlay-Vehicles	0.00
	Capital Subtotal:	**0.00**
	Grand Total:	**1,560,093.01**

City of Oakwood
2017 Budget- Expenditure
General Fund- Economic Development

Acct Code	Expenditures	2017 Budget
	Services and Supplies	
7521206	Contract Services	0.00
7573003	CVB "Convention Visitor Bureau	36,400.00
7573201	EDC Pledge	20,000.00
	Services and Supplies Subtotal:	**56,400.00**
	Operating Subtotal:	**56,400.00**
	Capital Outlays	
7541200	Gateway Initiative	9,000.00
7541201	Gateway Community Sign	0.00
7541318	CHIP Assistance	0.00
7541410	Industry Way Extension	200,000.00
	Capital Subtotal:	**209,000.00**
	Debt Service	
7552002	McClure Property 18 acres - interest	62,771.00
	McClure Property 18 acres - principal	125,602.00
7552003	UCB- McClure Property 4 acres	0.00
7552004	W. White Industrial Park	0.00
	Debt Service Subtotal:	**188,373.00**
	Transfers	
7589001	Transfers Out to TAD Fund	30,000.00
	Grand Total:	**483,773.00**

City of Oakwood
2017 Budget- Expenditure
General Fund- Streets

Acct Code	Expenditures	2017 Budget
	Salaries	
8511100	Salaries-Regular	155,955.00
8511300	Salaries- Overtime	6,000.00
	Salaries Subtotal:	**161,955.00**
	Employee Benefits	
8512100	Health Insurance	57,744.00
8512101	Life Insurance	324.00
8512102	Dental Insurance	3,000.00
8512105	Insurance (Other)- LTD	817.44
8512300	Medicare Contributions	2,348.35
8512400	Retirement	58,818.45
8512600	Unemployment Insurance (GA-SUI)	550.00
8512700	Workers Compensation Insurance	4,616.85
8512902	Wellness Program	0.00
	Employee Benefits Subtotal:	**128,219.09**
	Services and Supplies	
8521206	Contract Services	20,000.00
8522200	Bldg & Grounds	600.00
8522201	Vehicle Maintenance	3,000.00
8522205	Street Machinery/Equip.Maintenance	6,500.00
8522325	Street Maintenance	8,000.00
8523100	Risk Management	7,000.00
8523200	Phones	1,600.00
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	400.00
8531230	Electric	2,800.00
8531240	Street Lights	80,000.00
8531250	Traffic Engineering (Signal Lights)	12,000.00
8531270	Fuel/Gas/Oil	6,000.00
8531601	Equipment Office/Computer	0.00
	Services and Supplies Subtotal:	**150,350.00**
	Operating Subtotal:	**440,524.09**
	Capital Outlays	
8541403	Pavement Management Program	45,064.00
8541413	M.Stringer Rd	0.00
8542201	Vehicle/Equip Replacement Program-PW	0.00
	Old Oakwood Rd Widening	0.00
	Capital Subtotal:	**45,064.00**
	Debt Service	
8582001	UCB- Thurmon Tanner Pkwy- Interest	90,525.00
8582002	UCB- Thurmon Tanner Pkwy- Principal	351,900.00
	Debt Service Subtotal:	**442,425.00**
	Grand Total:	**928,013.09**

City of Oakwood
2017 Budget- Expenditure
General Fund- Solid Waste

Acct Code	Expenditures	2017 Budget
9512700	Workers Compensation Insurance	4,173.68
	Employee Benefits Subtotal:	**4,173.68**
	Services and Supplies	
9522110	Solid Waste Disposal-Landfill Fees	26,000.00
9522201	Vehicle Maintenance	3,000.00
9523100	Risk Management	2,600.00
9531270	Fuel/Gas/Oil	4,000.00
	Services and Supplies Subtotal:	**35,600.00**
	Operating Subtotal:	**39,773.68**
	Capital Outlays	
	Capital Outlay-Equipment	-
	Capital Subtotal:	**0.00**
	Grand Total:	**39,773.68**

City of Oakwood
2017 SPLOST Fund Budget - Revenue

Acct Code	Description	2017 Proposed
337100	Special Purpose L.O.S.T.	$580,000.00
338000	Interest Income	150.00
	Subtotal:	**$580,150.00**
	Reserves (prior year balance):	$13,653.00
	Total	**$ 593,803.00**

City of Oakwood
2017 SPLOST Fund Budget - Expenditures

Acct Code	Expenditures	2017 Proposed
	Capital Outlays	
541317	SPLOST VI Downtown Sewer	7,916.00
541404	SPLOST VII Public Safety Equipment	62,500.00
541405	SPLOST VII Roads Bridges and Trails	312,432.00
541406	SPLOST VII Sewer Facilities	210,955.00
	Total	**593,803.00**

City of Oakwood
2017 Sewer Fund Budget - Revenue

Acct Code	Description	2017 Budget
344200	Sewer Capacity/Connection Fees	$ 200,000.00
344255	Sewer Usage Fees	$ 500,000.00
390003	Loan Proceeds-GEFA-martin rd 3	$ -
393004	Loan Repayment - Gen Fund	$ -
399003	Transfer in - SPLOST	$ -
399002	Interest Income	$ -
	Total:	**$ 700,000.00**

City of Oakwood
2017 Sewer Fund Budget - Expenditures

Acct Code	Expenditures	2017 Budget
512700	Workers Compensation Insurance	2,600.00
	Employee Benefits Subtotal:	**2,600.00**
	Services and Supplies	
521206	Contract Services	30,000.00
522200	Bldg & Grounds	500.00
522201	Vehicle Maintenance	500.00
522205	Machinery/Equip.Maintenance	2,000.00
522325	System Maintenance	2,000.00
523200	Phones	1,000.00
523600	Dues & Fees	500.00
523700	Education & Training	1,000.00
531102	Office Supplies	500.00
531105	Shop Equipment/ Tools	1,000.00
531210	Sewer Usage Fee Payment - FB	20,000.00
531210	Sewer Usage Fee Payment -Braselton	80,000.00
531230	Electricity	30,000.00
531240	Water	500.00
531270	Fuel/Gas/Oil	500.00
531300	Risk Management	8,500.00
531601	Equipment Office/Computer	1,000.00
	Services and Supplies Subtotal:	**179,500.00**
	Operating Subtotal:	**182,100.00**
	Capital Outlays	
541416	Oakwood Braselton Sewer	0.00
542201	Vehicle/Equip Replacement Program-PW	35,000.00
	Capital Subtotal:	**35,000.00**
	Debt Service	
581003	Debt Service - GEFA Phase I	0.00
58100X	Debt Service - 2016 Sewer Bonds	482,900.00
	Debt Service Subtotal:	**482,900.00**
	Grand Total:	**700,000.00**