CITY OF

OAKWOOD

BUILDING THE FUTURE TOGETHER

2018 Budget

Adopted
November 13, 2017

CITY OF OAKWOOD

BUILDING THE FUTURE TOGETHER

TO: Mayor and City Council

FROM: Stan Brown, City Manager

RE: **2018 Budget Memorandum**

DATE: November 13, 2017

Attached is the 2018 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:**

  - 2017 Property Tax Millage Rate: Includes the adoption of a 4.174 millage rate (maintain revenue the same as last year).

  - Operating Budget:

    - Operating Revenue: $4.186 million (7.8 % increase over 2017).

    - Operating Expense: $3.363 million (14.9 % increase over 2017)
      - Operating Expenses are $823K less than Operating Revenues.
      - Current vacant positions (none)

  - Capital & Debt Service:

    - $193K capital program
      - Pavement Management Program

- Vehicle replacement
- Gateway Signage Initiative
- Solid Waste/Compactor replacement

- $679 K in Debt Service

- Total Budget: $4.265 Million

- **SPLOST Fund Summary:**
  - Total Budget: $610,200

    - Will be used for Downtown Sewer; Road, Bridges, and Trails; Public Safety Equipment; Sewer Facilities.

- **Sewer Fund Summary:**
  - Total Budget: $823,200

    - 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 2018 budget, please let me know.

Attachments

CITY OF OAKWOOD
"ADOPTED BUDGET"
FISCAL YEAR 2018

GENERAL GOVERNMENT

Appropriations.....$5,697,963.00

General Fund:	$ **4,264,563.00**
SPLOST Fund:	**610,200.00**
Sewer Fund:	**823,200.00**
	$ **5,697,963.00**

Disbursements.....$5,697,963.00

General Fund:	
Mayor & City Council	$ 125,823.00
General Administration	611,042.00
Planning & Development	359,771.00
Community Service	79,445.00
Police	1,389,457.00
Economic Development	304,774.00
Streets	1,038,988.00
Solid Waste	102,183.00
Court	253,080.00
SPLOST Fund:	610,200.00
Sewer Fund:	823,200.00
	$ 5,697,963.00

The City of Oakwood scheduled a public hearing on the 2018 Budget on the 23rd day of October 2017 at 5:00 p.m., and adopted the 2018 Budget on the 13th day of November 2017 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 2018 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
"ADOPTED BUDGET"
FISCAL YEAR 2018

GENERAL GOVERNMENT

Appropriations.....$5,697,963.00

General Fund:	$ **4,264,563.00**
SPLOST Fund:	**610,200.00**
Sewer Fund:	**823,200.00**
	$ **5,697,963.00**

Disbursements.....$5,697,963.00

General Fund:	
Mayor & City Council	$ 125,823.00
General Administration	611,042.00
Planning & Development	359,771.00
Community Service	79,445.00
Police	1,389,457.00
Economic Development	304,774.00
Streets	1,038,988.00
Solid Waste	102,183.00
Court	253,080.00
SPLOST Fund:	610,200.00
Sewer Fund:	823,200.00
	$ 5,697,963.00

The City of Oakwood scheduled a public hearing on the 2018 Budget on the 23rd day of October 2017 at 5:00 p.m., and adopted the 2018 Budget on the 13th day of November 2017 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 2018 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
2018 General Fund Budget-Revenues

Acct Code	Operating:	2018 Budget
311100	Real/Personal Ad Valorem Tax	$1,282,668.00
311110	Public Utilities Ad Valorem Tax	20,000.00
311310	Auto Ad Valorem Tax	14,000.00
311315	MV Title Ad Valorem Tax Fee	112,000.00
311316	Alternative Ad Valorem (AAVT)	5,000.00
311320	Mobile Home Ad Valorem Tax	200.00
311600	Real Estate Transfer Tax	3,000.00
311710	Electric Franchise	180,000.00
311730	Gas Franchise	30,000.00
311750	Cable Franchise	10,000.00
311760	Telephone Franchise	36,000.00
313100	Local Option Sales Tax	640,000.00
314100	Hotel-Motel Excise Tax	92,000.00
314200	Alcoholic Beverage Excise Tax	325,000.00
314500	Excise Tax on Energy	10,000.00
316200	Insurance Premium Tax	250,000.00
316300	Financial Inst. Occupational Tax	50,000.00
318230	Intangible Tax	14,000.00
319110	Ad Valorem Tax Penalties/Interest	5,500.00
319500	Fifa	100.00
321100	Alcohol Beverage License	60,000.00
321200	General Business License	120,000.00
321220	Insurance Business License	12,000.00
322210	P&Z App Fees (Annex, Zone, etc.)	4,000.00
323100	Building Permits	175,000.00
336001	Hall County Tax Equity Funds	0.00
341300	Land Dev Review & Permit Fees	7,500.00
341301	Erosion Control Fees (NOI's)	2,000.00
341302	Building Plan Review Fees	50,000.00
341910	Election Qualifying Fees	0.00
341930	P&Z: Maps & Publications	0.00
344110	Household Item Pickup	300.00
344190	Trash Cart Deposits	200.00
347300	Swimming Pool	20,000.00
347900	Community Center	20,000.00
349100	Cemetery Plots	1,200.00
349400	Technology Fee	29,400.00
351100	PD-Fines	560,000.00
351200	PD- Condemned Cash	2,500.00
351300	PD- Condemned Assets	10,000.00
351900	PD-Public Safety Rebates	100.00
361000	Interest	0.00
371000	Donation from Private Sources	3,000.00
381001	Rent	9,600.00
389000	Miscellaneous	20,000.00
389002	Hughes Dr Extension Project	0.00
390004	TAN	0.00
	Operating Subtotal:	**4,186,268.00**
	Capital:	
334317	State Grants-LMIG	48,695.00
343300	GDOT State Road Maintenance	29,600.00
	Capital Subtotal:	**78,295.00**
	Total	**$4,264,563.00**

City of Oakwood
2018 Budget-Expenditures
General Fund - Mayor and Council

Acct Code	Expenditures	2018 Budget
	Salaries	
1511100	Salaries-Regular	$46,800.00
	Salaries Subtotal:	**46,800.00**
	Employee Benefits	
1512200	Social Security Contributions	2,905.00
1512300	Medicare Contributions	682.00
1512400	Retirement	17,097.00
1512600	Unemployment Insurance (GA-SUI)	676.00
1512900	Other Employee Benefits - Meeting Per Diem	5,000.00
1512902	Wellness Program	0.00
	Employee Benefits Subtotal:	**26,360.00**
	Services and Supplies	
1523100	Risk Management	8,413.00
1523200	Phones	750.00
1523500	Travel Allowance	6,000.00
1523502	Meals	1,300.00
1523600	Dues & Fees - Legislative	0.00
1523700	Education & Training	6,000.00
1531101	Uniforms	200.00
	Services and Supplies Subtotal:	**22,663.00**
	Operating Subtotal:	**95,823.00**
	Capital Outlays	
1541301	Capital Outlay- Contingency Fund*	30,000.00
	Capital Subtotal:	**30,000.00**
	Grand Total:	**$125,823.00**

City of Oakwood
2018 Budget-Expenditures
General Fund - General Administration

Acct Code	Expenditures	2018 Budget
	Salaries	
3511100	Salaries-Regular	$300,697.00
	Salaries Subtotal:	**300,697.00**
	Employee Benefits	
3512100	Health Insurance	44,928.00
3512101	Life Insurance	216.00
3512102	Dental Insurance	3,000.00
3512105	Insurance (Other)- LTD	1,353.00
3512300	Medicare Contributions	4,362.00
3512400	Retirement	84,550.00
3512600	Unemployment Insurance (GA-SUI)	423.00
3512700	Workers Compensation Insurance	4,339.00
3512902	Wellness Program	0.00
	Employee Benefits Subtotal:	**143,171.00**
	Services and Supplies	
3521200	Audit/Financial Statements	10,000.00
3521201	Legal	28,000.00
3521206	Contract Services	60,000.00
3522200	Bldg & Grounds	6,500.00
3522202	Office Equipment/Comp.Maintenance	100.00
3523100	Risk Management	4,214.00
3523200	Phones	10,200.00
3523201	Internet	1,560.00
3523300	Advertisement	2,000.00
3523400	Printing & Binding	250.00
3523500	Travel Allowance	11,000.00
3523600	Dues & Fees	9,500.00
3523700	Education & Training	2,500.00
3523901	Bank Charges	800.00
3523902	Ad Valorem Tax Refund	3,000.00
3531100	General Supplies/Materials	4,000.00
353101	Uniforms	300.00
3531102	Office Supplies	2,000.00
3531103	Stamps	1,000.00
3531104	Meter Rental	250.00
3531210	Water	1,500.00
3531230	Electric	6,500.00
3531401	Books & Periodicals	600.00
3531601	Equipment Office/Computer	1,000.00
3573200	Election	0.00
3573300	Maps & Plats	0.00
3573400	Community Services	0.00
3573600	Miscellaneous	400.00
3581300	TAN Principal	0.00
3582300	TAN Interest	0.00
	Services and Supplies Subtotal:	**167,174.00**
	Operating Subtotal:	**611,042.00**
	Capital Outlays	
	Capital Outlay- City Hall	0.00
	Capital Subtotal:	**0.00**
	Grand Total:	**$611,042.00**

City of Oakwood
2018 Budget-Expenditures
General Fund - Planning Development

Acct Code	Expenditures	2018 Budget
	Salaries	
4511100	Salaries-Regular	$111,201.00
4511001	Salaries-Planning & Zoning	
	Salaries Subtotal:	**111,201.00**
	Employee Benefits	
4512100	Health Insurance	38,496.00
4512101	Life Insurance	216.00
4512102	Dental Insurance	2,000.00
4512105	Insurance (Other)- LTD	540.00
4512200	Social Security Contributions	
4512300	Medicare Contributions	1,613.00
4512400	Retirement	21,371.00
4512600	Unemployment Insurance (GA-SUI)	282.00
4512700	Workers Compensation Insurance	4,339.00
4512900	Other Employee Benefits - Meeting Per Diem	3,000.00
4512902	Wellness Program	
	Employee Benefits Subtotal:	**71,857.00**
	Services and Supplies	
4521205	Engineering Plan Review	0.00
4521206	Contract Services	158,988.00
4522200	P&Z Bldg & Grounds	0.00
4522201	Vehicle Maintenance	0.00
4522202	Office Equipment/Comp.Maintenance	0.00
4523100	Risk Management	0.00
4523200	Phones	3,500.00
4523300	Advertisement	300.00
4523400	Printing & Binding	100.00
4523500	Travel Allowance	5,000.00
4523600	Dues & Fees	500.00
4523700	Education & Training	1,000.00
4531100	Gen. Supplies (Planning Dept.)	500.00
4531101	Uniforms	200.00
4531102	Office Supplies	500.00
4531103	Stamps	1,000.00
4531210	Water	700.00
4531230	Electric	2,725.00
4531270	Fuel/Gas/Oil	0.00
4531601	Equipment Office/Computer	500.00
4573300	Maps & Plats	200.00
4573600	Miscellaneous	1,000.00
	Services and Supplies Subtotal:	**176,713.00**
	Operating Subtotal:	**359,771.00**
	Grand Total:	**$359,771.00**

City of Oakwood
2018 Budget-Expenditures
General Fund - Community Services

Acct Code	Expenditures	2018 Budget
	Salaries	
5511200	Salaries-Part-time	$15,840.00
5511201	Salaries-Seasonal	0.00
	Salaries Subtotal:	**15,840.00**
	Employee Benefits	
5512200	Social Security Contributions	983.00
5512300	Medicare Contributions	230.00
5512700	Workers Compensation Insurance	0.00
	Employee Benefits Subtotal:	**1,213.00**
	Services and Supplies	
5521206	Contract Services	34,106.00
5522200	Bldg & Grounds	1,500.00
5522203	Park Area	1,000.00
5522204	Community Center	1,000.00
5522206	Community Service Events	2,000.00
5522250	Cemetery	0.00
5523100	Risk Management	4,643.00
5531210	Water	750.00
5531230	Electric	5,393.00
5531400	Refunds-Community Center	5,000.00
5532111	Swimming Pool	7,000.00
	Services and Supplies Subtotal:	**62,392.00**
	Operating Subtotal:	**79,445.00**
	Capital Outlays	
5542500	Capital Outlay-Equipment	0.00
5542502	Pool Area Improvements	0.00
5542501	Playground Equipment Replacement	0.00
	Capital Subtotal:	**-**
	Grand Total:	**$ 79,445.00**

City of Oakwood
2018 Budget-Expenditures
General Fund - Police

Acct Code	Expenditures	2018 Budget
	Salaries	
6511100	Salaries-Regular	$639,476.00
6511300	Salaries- Overtime	15,000.00
	Salaries Subtotal:	**654,476.00**
	Employee Benefits	
6512100	Health Insurance	230,508.00
6512101	Life Insurance	1,620.00
6512102	Dental Insurance	15,000.00
6512105	Insurance (Other)- LTD	3,420.00
6512300	Medicare Contributions	9,498.00
6512400	Retirement	247,901.00
6512600	Unemployment Insurance (GA-SUI)	2,115.00
6512700	Workers Compensation Insurance	19,885.00
	Employee Benefits Subtotal:	**529,947.00**
	Services and Supplies	
6521301	Technology Services-Court	29,400.00
6522200	Bldg & Grounds	1,500.00
6522201	Vehicle Maintenance	17,000.00
6522202	Office Equipment/Comp.Maintenance	1,750.00
6523100	Risk Management	48,284.00
6523200	Phones	750.00
6523201	Internet	700.00
6523400	Printing & Binding	1,000.00
6523600	Dues & Fees	12,000.00
6523700	Education & Training	3,000.00
6531101	Uniforms	4,000.00
6531102	Office Supplies	1,250.00
6531103	Stamps	150.00
6531210	Water	250.00
6531230	Electric	3,000.00
6531270	Fuel/Gas/Oil	54,000.00
6531600	PD New Equipment	7,000.00
6576500	PD Jail	20,000.00
	Services and Supplies Subtotal:	**205,034.00**
	Operating Subtotal:	**1,389,457.00**
	Capital Outlays	
6542200	Capital Outlay-Vehicles	
	Capital Subtotal:	**0.00**
	Grand Total:	**$1,389,457.00**

City of Oakwood

2018 Budget-Expenditures
General Fund - Economic Development

Acct Code	Expenditures	2018 Budget
	Services and Supplies	
7512900	Metting Per Diem-Econ Dev.	$600.00
7521206	Contract Services	20,000.00
7573003	CVB "Convention Visitor Bureau	36,800.00
7573201	EDC Pledge	20,000.00
	Services and Supplies Subtotal:	**77,400.00**
	Operating Subtotal:	**77,400.00**
	Capital Outlays	
7541200	Gateway Initiative	0.00
7541201	Gateway Community Sign	9,000.00
7541318	CHIP Assistance	0.00
7541410	Industry Way Extension	0.00
	Capital Subtotal:	**9,000.00**
	Debt Service	
7581002	McClure Property 18 acres - principal	132,579.00
7582004	McClure Property 18 acres - interest	55,795.00
7582005	UCB- McClure Property 4 acres	0.00
7582006	W. White Industrial Park	0.00
	Debt Service Subtotal:	**188,374.00**
	Transfers	
7589001	Transfers Out to TAD Fund	30,000.00
	Transfers Subtotal:	**30,000.00**
	Grand Total:	**$304,774.00**

City of Oakwood
2018 Budget-Expenditures
General Fund - Streets

Acct Code	Expenditures	2018 Budget
	Salaries	
8511100	Salaries-Regular	$164,848.00
8511300	Salaries- Overtime	7,000.00
	Salaries Subtotal:	**171,848.00**
	Employee Benefits	
8512100	Health Insurance	57,744.00
8512101	Life Insurance	324.00
8512102	Dental Insurance	3,000.00
8512105	Insurance (Other)- LTD	819.00
8512300	Medicare Contributions	2,494.00
8512400	Retirement	55,564.00
8512600	Unemployment Insurance (GA-SUI)	423.00
8512700	Workers Compensation Insurance	5,062.00
8512900	Meeting Per Diem - Streets	0.00
8512902	Wellness Program	0.00
	Employee Benefits Subtotal:	**125,430.00**
	Services and Supplies	
8521206	Contract Services	20,000.00
8522200	Bldg & Grounds	2,000.00
8522201	Vehicle Maintenance	3,000.00
8522202	Office Equip/Computer Maint.	0.00
8522205	Street Machinery/Equip.Maintenance	6,500.00
8522325	Street Maintenance	10,000.00
8523100	Risk Management	8,053.00
8523200	Phones	1,600.00
8523300	Advertising	0.00
8523400	Printing & Binding	0.00
8523600	Dues & Fees	1,000.00
8523700	Education & Training	1,500.00
8531100	General Supplies & Materials	250.00
8531101	Uniforms	350.00
8531102	Office Supplies	300.00
8531103	Stamps	100.00
8531105	Shop Equipment/ Tools	500.00
8531210	Water	400.00
8531230	Electric	3,500.00
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:	**157,053.00**
	Operating Subtotal:	**454,331.00**
	Capital Outlays	
8541403	Pavement Management Program	48,695.00
8542201	Vehicle/Equip Replacement Program-PW	45,000.00
	Capital Subtotal:	**93,695.00**
	Debt Service	
8582001	UCB- Thurmon Tanner Pkwy- Interest	73,562.00
8582002	UCB- Thurmon Tanner Pkwy- Principal	417,400.00
	Debt Service Subtotal:	**490,962.00**
	Grand Total:	**$1,038,988.00**

City of Oakwood
2018 Budget-Expenditures
General Fund - Solid Waste

Acct Code	Expenditures	2018 Budget
9512700	Workers Compensation Insurance	$5,062.00
	Employee Benefits Subtotal:	**5,062.00**
	Services and Supplies	
9522110	Solid Waste Disposal-Landfill Fees	26,000.00
9522201	Vehicle Maintenance	4,000.00
9523100	Risk Management	3,121.00
9531270	Fuel/Gas/Oil	4,000.00
	Services and Supplies Subtotal:	**37,121.00**
	Operating Subtotal:	**42,183.00**
	Capital Outlays	
9542500	Capital Outlay-Equipment	60,000.00
	Capital Subtotal:	**60,000.00**
	Grand Total:	**$102,183.00**

City of Oakwood
2018 Budget-Expenditures
General Fund - Court

Acct Code	Expenditures	2018 Budget
	Salaries	
13511100	Salary-Clerk	$40,399.00
13511300	Salary-Overtime	0.00
	Salaries Subtotal:	**40,399.00**
	Employee Benefits	
13512100	Health Insurance	19,248.00
13512101	Life Insurance	108.00
13512102	Dental Insurance	500.00
13512105	Insurance (Other)- LTD	163.00
13512300	Medicare Contributions	586.00
13512400	Retirement	0.00
13512600	Unemployment Insurance (GA-SUI)	141.00
13512700	Workers Compensation Insurance	0.00
13512902	Wellness Program	0.00
	Employee Benefits Subtotal:	**20,746.00**
	Services and Supplies	
13521202	PD Court	19,260.00
13521203	PD Public Defender	3,000.00
13522200	Bldg & Grounds	500.00
13522202	Office Equipment/Comp.Maintenance	1,750.00
13523200	Phones	750.00
13523201	Internet	700.00
13523400	Printing & Binding	500.00
13523600	Dues & Fees	1,200.00
13523700	Education & Training	300.00
13523901	Bank Charges	1,900.00
13531102	Office Supplies	1,250.00
13531103	Stamps	250.00
13531210	Water	75.00
13531230	Electric	3,000.00
13531600	New Equipment	1,000.00
13574000	POAB	25,000.00
13574500	Crime Victims Fund	24,000.00
13575000	Brain & Spinal Fund	1,800.00
13576600	Indigent Defense Fund	90,000.00
13577000	Bond Refunds	7,500.00
13577600	GSCCA Victim Assistance	600.00
13577601	Crime Lab Fee	600.00
13577602	Drivers Ed Training Fee	6,000.00
13577603	Drug and Abuse Treatment Local	1,000.00
	Services and Supplies Subtotal:	**191,935.00**
	Operating Subtotal:	**253,080.00**
	Grand Total:	**$253,080.00**

City of Oakwood
2018 SPLOST Fund Budget - Revenue

Acct Code	Description	2018 Budget
337100	Special Purpose L.O.S.T.	$610,000.00
338000	Interest Income	200.00
	Subtotal:	**$610,200.00**
	Reserves (prior year balance):	
	Total	**$ 610,200.00**

City of Oakwood
2018 SPLOST Fund Budget - Expenditures

Acct Code	Expenditures	2018 Budget
	Capital Outlays	
541317	SPLOST VI Downtown Sewer	7,916.00
541404	SPLOST VII Public Safety Equipment	67,000.00
541405	SPLOST VII Roads Bridges and Trails	335,284.00
541406	SPLOST VII Sewer Facilities	200,000.00
	Total	**610,200.00**

City of Oakwood
2018 Sewer Fund Budget - Revenue

Acct Code	Description	2018 Budget
344200	Sewer Capacity/Connection Fees	$ 250,000.00
344255	Sewer Usage Fees	$ 573,200.00
390003	Loan Proceeds-GEFA-martin rd 3	
393004	Loan Repayment - Gen Fund	
399003	Transfer in - SPLOST	
399002	Interest Income	
	Total:	**$ 823,200.00**

City of Oakwood
2018 Sewer Fund Budget - Expenditures

Acct Code	Expenditures	2018 Budget
	Services and Supplies	
521206	Contract Services	30,000.00
522200	Bldg & Grounds	500.00
522201	Vehicle Maintenance	500.00
522205	Machinery/Equip.Maintenance	1,500.00
522325	System Maintenance	2,000.00
523200	Phones	1,000.00
523600	Dues & Fees	500.00
523700	Education & Training	750.00
531102	Office Supplies	500.00
531105	Shop Equipment/ Tools	500.00
531210	Sewer Usage Fee Payment - FB	5,000.00
531210	Sewer Usage Fee Payment -Braselton	80,000.00
531230	Electricity	20,000.00
531240	Water	500.00
531270	Fuel/Gas/Oil	500.00
531300	Risk Management	6,250.00
531601	Equipment Office/Computer	1,000.00
	Services and Supplies Subtotal:	**151,000.00**
	Operating Subtotal:	**151,000.00**
	Capital Outlays	
541416	Oakwood Braselton Sewer	0.00
542201	Vehicle/Equip Replacement Program-PW	0.00
	Capital Subtotal:	**0.00**
	Debt Service	
581003	Debt Service - GEFA Phase I	0.00
	Debt Service - GEFA Phase II	0.00
58100X	Debt Service - 2016 Sewer Bonds	672,200.00
	Debt Service Subtotal:	**672,200.00**
	Transfers Out	
	Transfers Out - General Fd	0.00
	Transfers Out Subtotal:	**0.00**
	Grand Total:	**823,200.00**