CITY OF



OAKWOOD

BUILDING THE FUTURE TOGETHER

2019 Budget

Adopted
November 12, 2018

CITY OF OAKWOOD

BUILDING THE FUTURE TOGETHER

Fund Overview

2019 Adopted Budget

GOVERNMENTAL FUNDS	
General Fund	$4,470,041
Special Revenue Funds	
Hotel Motel Tax Fund	$98,500
Tax Allocation District (TAD) Fund	$91,133
Confiscated Assets Fund	$56,552
S.P.L.O.S.T. Fund	$647,295
PROPRIETARY FUNDS	
Sewer Utility Fund	$1,040,000
Total All Funds	$6,403,521

** The 2019 budget for the Tax Allocation District (TAD) is adopted by the Oakwood Development Authority. It is presently herein for informational purposes only.*

CONSOLIDATED 2019 ADOPTED BUDGET
Millage Per $1,000
General Fund 4.174

	General Fund	Hotel/Motel Tax Fund	Tax Allocation District Fund	Confiscated Assets Funds	SPLOST Fund	Sewer Utility Fund	Total Budget
FUND BALANCE/NET ASSETS	**$2,046,342**	**$0**	**$188,057**	**$0**	**$497,951**	**$1,208,203**	**$3,940,554**
ESTIMATED REVENUES:							
Taxes							
Property taxes	1,520,451						$1,520,451
Sales taxes	683,342				647,095		1,330,437
Insurance premium taxes	268,000						268,000
Alcoholic beverage taxes	325,000						325,000
Franchise taxes (fees)	256,000						256,000
Financial Institution tax	50,000						50,000
Other Taxes	27,000	98,500	51,235				176,735
Licenses and Permits							
Alcohol Licenses	60,000						60,000
Business Licenses	132,000						132,000
Building Permits	160,000						160,000
Other License and Permits	73,000						73,000
Charges for Services	116,500					1,040,000	1,156,500
Intergovernmental	84,148						84,148
Fines and Forfeitures	593,100			25,000			618,100
Investment income					200		200
Interfund Transfers	98,500		39,898	31,552			169,950
Miscellaneous Revenues	23,000						23,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	**$4,470,041**	**$98,500**	**$91,133**	**$56,552**	**$647,295**	**$1,040,000**	**$6,403,521**
EXPENDITURES/EXPENSES:							
General Government	$716,203						$716,203
Public Safety	1,444,034			7,000			1,451,034
Public Works	628,033					184,875	812,908
Recreation and Culture	67,698						67,698
Housing and Development	465,230						465,230
Judicial	285,424						285,424
Capital Outlay	113,048				647,295		760,343
Debt Service	678,921		50,041			672,200	1,401,162
Interfund Transfers	71,450	98,500					169,950
TOTAL EXPENDITURES/EXPENSES	**$4,470,041**	**$98,500**	**$50,041**	**$7,000**	**$647,295**	**$857,075**	**$6,129,952**
Reserves <Use of Reserves>			41,092	49,552		182,925	273,569
TOTAL APPROPRIATED EXPENDITURES & RESERVES	**$4,470,041**	**$98,500**	**$91,133**	**$56,552**	**$647,295**	**$1,040,000**	**$6,403,521**

ESTIMATED FUND BALANCE/NET ASSETS

	Fund Balance 12/31/17	Projected Revenues Thru 12/31/18	Projected Expenses Thru 12/31/18	Estimated Fund Balance 12/31/18	Budgeted Revenues Thru 12/31/19	Budgeted Expenses Thru 12/31/19	Estimated Fund Balance 12/31/19
GENERAL FUNDS							
General	$1,441,074	$4,630,060	$4,206,318	$1,864,816	$4,470,041	$4,438,489	$1,896,368
Public Safety	10,678	27,374	6,500	31,552	0	31,552	0
Capital Improvements	149,974	0	0	149,974	0	0	149,974
Total General	**1,601,726**	**4,657,434**	**4,212,818**	**2,046,342**	**4,470,041**	**4,470,041**	**2,046,342**
SPECIAL REVENUE FUNDS							
Hotel/Motel Tax Fund	0	0	0	0	98,500	98,500	0
Tax Allocation District Fund	183,479	54,619	50,041	188,057	91,133	50,041	229,149
Confiscated Assets Fund	0	0	0	0	56,552	7,000	49,552
Total Special Revenue	**183,479**	**54,619**	**50,041**	**188,057**	**246,185**	**155,541**	**278,701**
ENTERPRISE FUNDS							
Sewer Utility*	210,589	1,327,270	329,656	1,208,203	1,040,000	362,075	1,886,128
Total Enterprise	**210,589**	**1,327,270**	**329,656**	**1,208,203**	**1,040,000**	**362,075**	**1,886,128**
CAPITAL IMPROVEMENTS FUND							
SPLOST Fund	197,263	619,419	318,731	497,951	647,295	647,295	497,951
Total Capital Projects	**197,263**	**619,419**	**318,731**	**497,951**	**647,295**	**647,295**	**497,951**
Totals	**$2,193,057**	**$6,658,743**	**$4,911,246**	**$3,940,554**	**$6,403,521**	**$5,634,952**	**$4,709,123**

** Sewer Utility expenses do not reflect payments of principal on outstanding debt. The principal portion of debt service payments "reduces" the debt (liability) and does not reduce fund equity (retained earnings).*

COMPARISON OF SOURCES & USES OF FUNDS

GENERAL FUND

	2016 Actuals	2017 Actuals	2018 Budget	2018 Projected	2019 Adopted
FUND BALANCE/NET ASSETS	**$620,396**	**$1,116,205**	**$1,601,726**	**$1,601,726**	**$2,046,342**
Revenues & Transfers					
Property taxes	1,089,633	1,460,800	1,439,468	1,670,090	1,520,451
Sales taxes	617,382	650,279	640,000	656,290	683,342
Insurance premium taxes	248,346	261,125	250,000	262,000	268,000
Alcoholic beverage taxes	324,325	325,645	325,000	317,824	325,000
Franchise taxes (fees)	248,983	362,482	256,000	252,297	256,000
Financial Institution tax	44,553	56,286	50,000	62,555	50,000
Other Taxes	27,333	32,444	27,000	19,346	27,000
Licenses and Permits					
Alcohol Licenses	57,111	40,505	60,000	62,000	60,000
Business Licenses	120,211	108,542	132,000	119,077	132,000
Building Permits	168,916	178,548	175,000	152,068	160,000
Other License and Permits	29,269	65,744	63,500	75,759	73,000
Charges for Services	44,413	69,409	80,700	48,716	116,500
Intergovernmental	293,055	431,680	78,295	90,436	84,148
Fines and Forfeitures	551,228	550,152	572,600	706,601	593,100
Investment income	0	0	0	0	0
Interfund Transfers	266,928	507,122	92,000	98,750	98,500
Miscellaneous Revenues	647,610	45,517	23,000	63,625	23,000
Total Revenues & Transfers	**$4,779,295**	**$5,146,281**	**$4,264,563**	**$4,657,434**	**$4,470,041**
Total Equity, Revenues & Transfer	**$5,399,691**	**$6,262,486**	**$5,866,289**	**$6,259,160**	**$6,516,383**
Expenditures By Department					
Mayor & Council	$131,949	$121,964	$125,823	$86,963	$112,584
General Administration	572,792	643,094	611,042	605,019	628,619
Community Development	123,764	227,859	359,771	334,882	403,705
Community Services	67,410	75,774	79,445	126,149	67,698
Police Department	1,310,689	1,427,378	1,389,457	1,361,918	1,475,586
Economic Development	304,305	309,240	304,774	290,897	298,295
Highways & Streets	1,232,057	1,630,106	1,038,988	1,035,723	1,130,171
Solid Waste	41,819	40,298	102,183	114,995	67,959
Court	166,147	177,361	253,080	256,272	285,424
Total Expenditures by Department	**$3,950,932**	**$4,653,074**	**$4,264,563**	**$4,212,818**	**$4,470,041**
Salaries	$1,125,394	$1,186,721	$1,341,261	$1,344,708	$1,378,927
Employee Benefits	826,887	919,194	923,786	893,370	975,283
Services & Supplies	936,209	1,231,028	1,097,485	1,044,807	1,252,412
Capital Outlay	380,844	656,683	192,695	216,632	113,048
Transfer Out	42,610	27,389	30,000	33,965	71,450
Debt Service					
Principal	463,378	478,025	549,979	549,979	575,161
Interest	175,610	154,032	129,357	129,357	103,760
Reserves	0	0	0	0	0
Total Expenditures by Classification	**$3,950,932**	**$4,653,074**	**$4,264,563**	**$4,212,818**	**$4,470,041**

City of Oakwood, Georgia
2019 Hotel Motel Tax Fund Adopted Budget

Account	Account Name	2016 Actuals	2017 Actuals	2018 Budget	2018 Projected	2019 Adopted
	Revenues					
314100	Hotel Motel Excise Taxes	99,567	97,534	92,000	98,750	98,500
338000	Interest Income	0	0	0	0	0
	Revenue Subtotal:	**99,567**	**97,534**	**92,000**	**98,750**	**98,500**
	Revenue Total:	**99,567**	**97,534**	**92,000**	**98,750**	**98,500**
	Expenses					
	Other Financing Uses					
611000	Transfer Out - General Fund	99,567	97,534	92,000	98,750	98,500
699999	Fund Balance/Reserves	0	0	0	0	0
	Other Financing Uses Subtotal:	**99,567**	**97,534**	**92,000**	**98,750**	**98,500**
	Expenditure Total:	**99,567**	**97,534**	**92,000**	**98,750**	**98,500**

City of Oakwood, Georgia
2019 Tax Allocation District (TAD) Fund Adopted Budget

Account	Account Name	2016 Actuals	2017 Actuals	2018 Budget	2018 Projected	2019 Adopted
	Revenues					
336002	Hall County Tax Increment	42,188	37,508	37,508	54,520	51,235
338000	Interest Income	156	92	0	99	0
	Revenue Subtotal:	**42,344**	**37,600**	**37,508**	**54,619**	**51,235**
	Other Financing Sources					
339000	Transfer in - TAD Taxes frm Gen Fd	29,425	27,389	27,383	33,965	39,898
	Other Financing Sources Subtotal:	**29,425**	**27,389**	**27,383**	**33,965**	**39,898**
	Revenue Total:	**71,770**	**64,989**	**64,891**	**88,584**	**91,133**
	Expenses					
	Debt Service					
541403	McClure Property - 4acres Interest	30,393	29,370	29,785	29,785	25,472
541407	McClure Property - 4acres Principal	62,258	20,671	20,256	20,256	24,569
	Debt Service Subtotal:	**92,651**	**50,041**	**50,041**	**50,041**	**50,041**
	Other Financing Uses					
611000	Transfer Out - General Fund	99,567	74,857	0	0	0
699999	Fund Balance/Reserves	0	0	14,850	0	41,092
	Other Financing Uses Subtotal:	**99,567**	**74,857**	**14,850**	**0**	**41,092**
	Expenditure Total:	**192,218**	**124,898**	**64,891**	**50,041**	**91,133**

City of Oakwood, Georgia
2019 Confiscated Assets Fund Adopted Budget

Account	Account Name	2016 Actuals	2017 Actuals	2018 Budget	2018 Projected	2019 Adopted
	Revenues					
351200	PD - Condemnation Cash	0	0	0	0	20,000
351300	PD - Condemnation Assets	0	0	0	0	5,000
338000	Interest Income	0	0	0	0	0
	Revenue Subtotal:	**0**	**0**	**0**	**0**	**25,000**
	Other Financing Sources					
399001	Transfer in - Equity frm Gen Fd	0	0	0	0	31,552
	Other Financing Sources Subtotal:	**0**	**0**	**0**	**0**	**31,552**
	Revenue Total:	**0**	**0**	**0**	**0**	**56,552**
	Expenses					
	Services and Supplies					
522202	Office Equip/Computer Maintenance	0	0	0	0	0
523400	Printing & Binding	0	0	0	0	0
523700	Education & Training	0	0	0	0	500
531100	General Supplies/Materials	0	0	0	0	1,500
531600	PD New Equipment	0	0	0	0	5,000
	Services and Supplies Subtotal:	**0**	**0**	**0**	**0**	**7,000**
	Capital Outlay					
542200	Capital Outlay - Vehicles	0	0	0	0	0
542500	Capital Outlay - Equipment	0	0	0	0	0
	Total Capital Outlay:	**0**	**0**	**0**	**0**	**0**
	Other Financing Uses					
611000	Transfer Out - General Fund	0	0	0	0	0
699999	Fund Balance/Reserves	0	0	0	0	49,552
	Other Financing Uses Subtotal:	**0**	**0**	**0**	**0**	**49,552**
	Expenditure Total:	**0**	**0**	**0**	**0**	**56,552**

City of Oakwood, Georgia
2019 S.P.L.O.S.T. Fund Adopted Budget

Account	Account Name	2016 Actuals	2017 Actuals	2018 Budget	2018 Projected	2019 Adopted
	Revenues					
337100	Special Purpose L.O.S.T	565,942	592,564	610,000	619,229	647,095
338000	Interest Income	174	145	200	190	200
	Revenue Subtotal:	**566,116**	**592,709**	**610,200**	**619,419**	**647,295**
	Other Financing Sources					
339000	Transfers In - General Fund	0	0	0	0	0
399999	Fund Balance/Reserves	0	0	0	0	0
	Other Financing Sources Subtotal:	**0**	**0**	**0**	**0**	**0**
	Revenue Total:	**566,116**	**592,709**	**610,200**	**619,419**	**647,295**
	Expenses					
	Capital Outay					
541317	SPLOST VI Downtown Sewer	7,959	10,950	7,916	33,751	0
541404	SPLOST VII Public Safety Equipment	61,460	66,335	67,000	104,980	34,000
541405	SPLOST VII Roads, Bridges, and Trails	73,049	367,873	335,284	50,000	396,423
541406	SPLOST VII Sewer Facilities	0	234,768	200,000	130,000	216,872
	Capital Outlay Subtotal:	**142,467**	**679,926**	**610,200**	**318,731**	**647,295**
	Other Financing Uses					
611000	Transfer Out - General Fund	0	0	0	0	0
611200	Transfer Out - Sewer	0	278,933	0	0	0
699999	Fund Balance/Reserves	0	0	0	0	0
	Other Financing Uses Subtotal:	**0**	**278,933**	**0**	**0**	**0**
	Expenditure Total:	**142,467**	**958,859**	**610,200**	**318,731**	**647,295**

City of Oakwood, Georgia
2019 Sewer Utility Enterprise Fund Adopted Budget

Account	Account Name	2016 Actuals	2017 Actuals	2018 Budget	2018 Projected	2019 Adopted
	Revenues					
344200	Sewer Capacity/Connection Fees	193,502	517,743	250,000	800,000	500,000
344255	Sewer Usage/Consumption Charges	324,499	59,138	573,200	527,270	540,000
338000	Interest Income	0	0	0	0	0
	Revenue Subtotal:	**518,000**	**576,881**	**823,200**	**1,327,270**	**1,040,000**
	Other Financing Sources					
399003	Transfers In - SPLOST	0	0	0	0	0
3XXXXX	Proceeds from Debt Issuance	9,265,000	0	0	0	0
399999	Retained Earnings/Reserves	0	0	0	0	0
	Other Financing Sources Subtotal:	**9,265,000**	**0**	**0**	**0**	**0**
	Revenue Total:	**9,783,000**	**576,881**	**823,200**	**1,327,270**	**1,040,000**
	Expenses					
	Services and Supplies					
521206	Contract Services	2,938	12,363	30,000	24,038	21,000
522200	Bldg & Grounds	13	92	500	150	150
522201	Vehicle Maintenance	0	0	500	0	250
522205	Machinery/Equip. Maintenance	0	0	1,500	0	500
522325	System Maintenance	0	1,658	2,000	0	1,000
523200	Phones	0	0	1,000	0	0
523600	Dues & Fees	0	611	500	0	250
523700	Education & Training	0	0	750	0	750
523901	Bank Charges	0	8	0	0	0
531102	Office Supplies	1,427	0	500	0	250
531105	Shop Equipment/Tools	2,160	0	500	0	250
531210	Sewer Usage Fee - Flowery Branch	53,880	95	5,000	0	0
531211	Sewer Usage Fee - Braselton	0	33,529	80,000	112,274	144,000
531230	Electricity	3,869	8,342	20,000	9,564	9,600
531240	Water	234	116	500	475	475
531270	Fuel/Gas/Oil	0	0	500	0	200
531300	Risk Management	5,955	9,925	6,250	5,955	6,000
531601	Equipment Office/Computer	0	0	1,000	0	200
	Services and Supplies Subtotal:	**70,476**	**66,738**	**151,000**	**152,456**	**184,875**
	Capital Outay					
541416	Oakwood/Braselton Sewer	20,662	104,912	0	0	0
542201	Vehicle/Equip Replacment Program	0	0	0	0	0
	Capital Outlay Subtotal:	**20,662**	**104,912**	**0**	**0**	**0**
	Debt Service					
581001	GEFA Debt - Interest	212,669	0	0	0	0
581003	GEFA Debt - Principal	10,408,114	0	0	0	0
581007	2016 Sewer Bonds - Interest	104,358	269,335	177,200	177,200	177,200
581006	2016 Sewer Bonds - Principal	0	405,000	495,000	495,000	495,000
	Debt Service Subtotal:	**10,725,141**	**674,335**	**672,200**	**672,200**	**672,200**
	Other Financing Uses					
611000	Transfer Out - General Fund	0	334,732	0	0	0
699999	Retained Earnings/Reserves	0	0	0	0	182,925
	Other Financing Uses Subtotal:	**0**	**334,732**	**0**	**0**	**182,925**
	Expenditure Total:	**10,816,279**	**1,180,716**	**823,200**	**824,656**	**1,040,000**

City of Oakwood, Georgia
2019 General Fund Adopted Budget
Revenues By Line Item

Account	Account Name	2016 Actuals	2017 Actuals	2018 Budget	2018 Projected	2019 Adopted
311100	Real/Personal Ad Valorem Tax	949,575	1,278,550	1,282,668	1,389,327	1,365,251
311110	Public Utilities Ad Valorem Tax	18,375	20,600	20,000	20,990	20,000
311310	Auto Ad Valorem Tax	16,841	25,469	14,000	18,157	14,000
311315	MV Title Ad Valorem Tax Fee	98,599	116,961	112,000	112,500	112,000
311316	Alternative Ad Valorem (AAVT)	0	3,744	5,000	3,302	3,400
311320	Mobile Home Ad Valorem Tax	181	131	200	125	200
311600	Real Estate Transfer Tax	3,429	4,053	3,000	2,403	3,000
311710	Electric Franchise	178,991	294,113	180,000	178,000	180,000
311730	Gas Franchise	32,877	26,645	30,000	39,574	30,000
311750	Cable Franchise	10,243	9,897	10,000	9,441	10,000
311760	Telephone Franchise	26,872	31,827	36,000	25,282	36,000
313100	Local Option Sales Tax	617,382	650,279	640,000	656,290	683,342
314100	Hotel-Motel Excise Tax	0	0	0	0	0
314200	Alcoholic Beverage Excise Tax	324,325	325,645	325,000	317,824	325,000
314500	Excise Tax on Energy	12,297	10,765	10,000	12,255	10,000
316200	Insurance Premium Tax	248,346	261,125	250,000	262,000	268,000
316300	Financial Inst. Occupational Tax	44,553	56,286	50,000	62,555	50,000
318230	Intangible Tax	11,607	17,626	14,000	4,688	14,000
319110	Ad Valorem Tax Penalties/Interest	6,007	3,445	5,500	2,277	5,500
319500	Fifa	53	20	100	44	100
321100	Alcohol Beverage License	57,111	40,505	60,000	62,000	60,000
321200	General Business License	108,611	97,222	120,000	108,592	120,000
321220	Insurance Business License	11,600	11,320	12,000	10,485	12,000
322210	P&Z App Fees (Annex, Zone, etc.)	5,325	4,150	4,000	9,550	8,000
323100	Building Permits	168,916	178,548	175,000	152,068	160,000
336001	Hall County Tax Equity Funds	0	11,881	0	123,367	0
341300	Land Dev Review & Permit Fees	8,435	6,254	7,500	12,492	10,000
341301	Erosion Control Fees (NOI's)	1,933	1,608	2,000	5,442	5,000
341302	Building Plan Review Fees	13,577	53,732	50,000	48,275	50,000
341910	Election Qualifying Fees	0	972	0	0	0
343100	Sidewalk Escrow	18,590	5,225	0	11,050	0
341930	P&Z: Maps & Publications	0	0	0	0	0
343900	Street & Public Improv - Other	1,305	0	0	0	0
344110	Household Item Pickup	237	514	300	395	300
344190	Trash Cart Deposits	100	250	200	0	200
347300	Swimming Pool	0	16,291	20,000	19,000	18,000
347900	Community Center	625	18,216	20,000	19,721	20,000
349100	Cemetery Plots	400	5,000	1,200	0	1,200
349400	Technology Fee	0	0	29,400	0	67,200
351100	PD-Fines	538,898	544,581	560,000	679,227	593,000
351200	PD- Condemned Cash	2,549	2,921	2,500	24,119	0
351300	PD- Condemned Assets	9,780	2,650	10,000	3,255	0
351900	PD-Public Safety Rebates	0	0	100	0	100
361000	Interest	0	0	0	0	0
371000	Donation from Private Sources	0	4,829	3,000	0	3,000
381001	Rent	41,746	28,166	9,600	9,600	9,600
389000	Miscellaneous	79,046	28,272	20,000	18,000	20,000
389002	Hughes Dr Extension Project	0	0	0	0	0
389004	Old Oakwood Rd - PFG share	24,901	334,651	0	0	0
389005	Old Oakwood Rd - COG share	81,480	0	0	0	0
389006	Streets & Paving - Clermont	0	39,320	0	3,821	0
389007	Streets & Paving - Lula	0	15,712	0	15,712	0
390004	TAN Proceeds	0	0	0	0	0
	Operating Subtotal:	**3,775,719**	**4,589,970**	**4,094,268**	**4,453,207**	**4,287,393**

City of Oakwood, Georgia
2019 General Fund Adopted Budget
Revenues By Line Item

Account	Account Name	2016 Actuals	2017 Actuals	2018 Budget	2018 Projected	2019 Adopted
	Other Financing Sources					
334310	State Grants-GDOT	112,000	0	0	0	0
334314	State Grant - Local Gov Asst	0	2,322	0	0	0
334317	State Grants-LMIG	45,064	0	48,695	48,695	54,548
334318	DCA State Grant - Kings Hawaiian	0	0	0	0	0
343300	GDOT State Road Maintenance	29,610	39,675	29,600	22,208	29,600
334318	DCA State Grant - Kings Hawaiian	0	0	0	0	0
389003	M.Stringer - Kings Hawaiian share	0	0	0	0	0
391200	Transfers In - Sewer Fund	167,361	334,732	0	0	0
391300	Transfers In - Hotel Motel	99,567	97,534	92,000	98,750	98,500
391400	Transfers In-from SPLOST Fund	0	0	0	0	0
391500	Transfers In - TAD Fund	0	74,857	0	0	0
392200	Proceeds frm Asset/Property Sales	549,974	7,191	0	34,575	0
399999	Fund Balance/Reserves	0	0	0	0	0
	Other Financing Sources Subtotal:	**1,003,575**	**556,311**	**170,295**	**204,228**	**182,648**
	Total	**4,779,295**	**5,146,281**	**4,264,563**	**4,657,434**	**4,470,041**

City of Oakwood, Georgia
2019 General Fund Adopted Budget
Expenditures By Line Item

Account	Account Name	2016 Actuals	2017 Actuals	2018 Budget	2018 Projected	2019 Adopted
	Salaries					
511100	Salaries-Regular	1,106,701	1,157,248	1,303,421	1,316,713	1,352,427
511001	Salaries-Planning & Zoning	0	0	0	0	0
511200	Salaries-Part-time	0	5,404	15,840	5,088	0
511201	Salaries-Seasonal	0	0	0	0	0
511300	Salaries- Overtime	18,693	24,070	22,000	22,907	26,500
	Salaries Subtotal:	**1,125,394**	**1,186,721**	**1,341,261**	**1,344,708**	**1,378,927**
	Employee Benefits					
512100	Health Insurance	393,950	356,716	390,924	458,148	483,792
512101	Life Insurance	3,360	2,150	2,484	2,408	2,712
512102	Dental Insurance	8,670	34,388	23,500	18,617	25,000
512105	Insurance (Other)- LTD	4,858	4,403	6,295	6,228	7,003
512200	Social Security Contributions	2,919	3,431	3,888	3,220	2,905
512300	Medicare Contributions	16,281	17,105	19,465	19,565	22,408
512400	Retirement	356,757	457,477	426,483	343,836	390,220
512600	Unemployment Insurance (GA-SUI)	5,291	4,530	4,060	4,253	3,080
512700	Workers Compensation Insurance	24,541	32,643	38,687	31,694	32,663
512900	Other Benefits - Meeting Per Diem	7,500	6,950	8,600	5,950	6,100
512902	Wellness Program	3,261	0	0	0	0
	Employee Benefits Subtotal:	**827,387**	**919,794**	**924,386**	**893,920**	**975,883**
	Services and Supplies					
521200	Audit/Financial Statements	32,349	21,754	10,000	10,880	10,000
521201	Legal	31,567	34,266	28,000	32,250	30,000
521202	PD Court	19,645	19,260	19,260	19,260	19,260
521203	PD Public Defender	3,000	3,000	3,000	3,000	3,000
521205	Engineering Plan Review	0	0	0	0	0
521206	Contract Services	138,423	301,218	293,094	224,887	365,656
521301	Technology Services-Court	0	474	29,400	46,333	67,200
522110	Solid Waste Disposal-Landfill Fees	24,433	26,122	26,000	26,500	26,500
522111	Recycling	0	0	0	543	0
522200	Bldg & Grounds	23,239	22,680	12,000	8,694	31,225
522201	Vehicle Maintenance	22,808	25,075	24,000	21,000	23,000
522202	Office Equipment/Comp.Maintenance	4,301	2,686	3,600	1,750	2,950
522203	Park Area	875	2,093	1,000	1,000	1,000
522204	Community Center	625	2,538	1,000	1,000	1,000
522205	Street Machinery/Equip.Maintenance	4,197	3,676	6,500	6,500	6,500
522206	Community Service Events	2,935	2,237	2,000	2,000	2,000
522250	Cemetery	0	0	0	0	0
522325	Street Maintenance	56,039	137,274	10,000	18,500	15,000
523100	Risk Management	61,971	60,027	76,728	75,692	72,589
523200	Phones	18,156	18,623	17,550	16,898	18,640
523201	Internet	3,239	3,035	2,960	4,025	3,580
523300	Advertisement	4,160	12,044	2,300	3,455	3,884
523400	Printing & Binding	3,640	1,240	1,850	1,432	4,000
523500	Travel Allowance	15,201	12,676	22,000	19,755	22,200
523502	Meals	1,119	1,418	1,300	1,100	1,200
523600	Dues & Fees	16,955	20,776	24,200	17,525	22,535
523700	Education & Training	12,302	8,273	14,300	14,644	14,400
523901	Bank Charges	5,411	8,069	2,700	2,957	2,850
523902	Ad Valorem Tax Refund	10,610	3,227	3,000	3,000	3,000
531100	General Supplies/Materials	2,682	5,853	4,750	5,559	4,080
531101	Uniforms	5,649	6,502	5,050	4,664	4,650
531102	Office Supplies	5,589	5,675	5,300	4,525	5,500
531103	Stamps	2,422	2,292	2,500	3,119	3,287
531104	Meter Rental	540	540	250	718	716
531105	Shop Equipment/ Tools	154	1,998	500	500	6,000
531210	Water	4,642	4,632	3,675	3,301	3,336
531230	Electric	17,870	27,627	24,118	24,928	25,324

City of Oakwood, Georgia
2019 General Fund Adopted Budget
Expenditures By Line Item

Account	Account Name	2016 Actuals	2017 Actuals	2018 Budget	2018 Projected	2019 Adopted
531240	Street Lights	85,529	91,549	80,000	80,000	80,000
531250	Traffic Engineering (Signal Lights)	11,299	11,110	12,000	12,000	12,000
531270	Fuel/Gas/Oil	47,066	56,154	64,000	58,788	64,000
531400	Refunds-Community Center	0	5,965	5,000	7,500	6,000
531401	Books & Periodicals	450	189	600	0	500
531600	New Equipment	8,037	9,588	8,000	4,200	8,000
531601	Equipment Office/Computer	1,673	3,053	1,500	0	1,750
531602	Condemnation Expense	2,090	9,822	0	6,500	0
532111	Swimming Pool	7,692	9,707	7,000	6,000	7,000
573003	CVB "Convention Visitor Bureau	41,081	34,747	36,800	36,800	39,400
573200	Election	0	0	0	0	1,000
573201	EDC Pledge	16,500	20,000	20,000	20,000	20,000
573300	Maps & Plats	768	(403)	200	50	200
573400	Community Services	0	0	0	0	0
573600	Miscellaneous	2,390	2,741	1,400	300	1,200
574000	POAB	23,576	26,565	25,000	28,000	28,000
574500	Crime Victims Fund	20,476	22,660	24,000	21,500	24,000
575000	Brain & Spinal Fund	1,443	1,618	1,800	1,500	1,800
576500	PD Jail	13,054	14,818	20,000	16,000	18,000
576600	Indigent Defense Fund	81,003	83,725	90,000	96,000	96,000
577000	Bond Refunds	7,843	4,687	7,500	7,500	7,500
577600	GSCCA Victim Assistance	435	5,452	600	600	600
577601	Crime Lab Fee	492	350	600	700	800
577602	Drivers Ed Training Fee	5,290	5,938	6,000	7,241	7,000
577603	Drug and Abuse Treatment Local	778	1,510	1,000	1,184	1,000
	Services and Supplies Subtotal:	**935,709**	**1,230,428**	**1,096,885**	**1,044,257**	**1,251,812**
	Operating Subtotal:	**2,888,490**	**3,336,944**	**3,362,532**	**3,282,885**	**3,606,622**
	Capital	**380,844**	**656,683**	**192,695**	**216,632**	**113,048**
	Transfer Out	**42,610**	**27,389**	**30,000**	**33,965**	**71,450**
	Debt Service					
	Principal	463,378	478,025	549,979	549,979	575,161
	Interest	175,610	154,032	129,357	129,357	103,760
	FUND TOTALS	**3,950,932**	**4,653,074**	**4,264,563**	**4,212,818**	**4,470,041**

City of Oakwood, Georgia
2019 General Fund Adopted Budget
Mayor & Council

Account	Account Name	2016 Actuals	2017 Actuals	2018 Budget	2018 Projected	2019 Adopted
	Salaries					
1511100	Salaries-Regular	46,800	50,700	46,800	46,800	46,800
	Salaries Subtotal:	**46,800**	**50,700**	**46,800**	**46,800**	**46,800**
	Employee Benefits					
1512200	Social Security Contributions	2,902	2,902	2,905	2,905	2,905
1512300	Medicare Contributions	679	679	682	682	682
1512400	Retirement	14,270	18,299	17,097	15,609	15,609
1512600	Unemployment Insurance (GA-SUI)	964	655	676	512	512
1512900	Other Benefits - Meeting Per Diem	4,100	3,600	5,000	2,500	2,500
1512902	Wellness Program	462	0	0	0	0
	Employee Benefits Subtotal:	**23,376**	**26,134**	**26,360**	**22,208**	**22,208**
	Services and Supplies					
1523100	Risk Management	7,600	6,082	8,413	8,413	8,912
1523200	Phones	351	774	750	710	720
1523400	Printing & Binding	0	0	0	82	0
1523500	Travel Allowance	2,548	3,016	6,000	3,000	3,000
1523502	Meals	1,119	1,418	1,300	1,100	1,200
1523600	Dues & Fees	67	0	0	300	300
1523700	Education & Training	3,826	4,024	6,000	4,200	4,200
1531100	General Supplies/Materials	0	0	0	0	0
1531101	Uniforms	44	123	200	50	100
1531103	Stamps	0	0	0	100	144
	Services and Supplies Subtotal:	**15,554**	**15,437**	**22,663**	**17,955**	**18,576**
	Operating Subtotal:	**85,730**	**92,272**	**95,823**	**86,963**	**87,584**
	Capital Outlays					
1541301	Capital Outlay- Contingency Fund*	46,219	29,692	30,000	0	25,000
	Capital Subtotal:	**46,219**	**29,692**	**30,000**	**0**	**25,000**
	Grand Total:	**131,949**	**121,964**	**125,823**	**86,963**	**112,584**

City of Oakwood, Georgia
2019 General Fund Adopted Budget
General Administration

Account	Account Name	2016 Actuals	2017 Actuals	2018 Budget	2018 Projected	2019 Adopted
	Salaries					
3511100	Salaries-Regular	245,253	273,874	300,697	320,008	317,083
	Salaries Subtotal:	**245,253**	**273,874**	**300,697**	**320,008**	**317,083**
	Employee Benefits					
3512100	Health Insurance	51,302	48,324	44,928	56,061	60,742
3512101	Life Insurance	530	297	216	297	339
3512102	Dental Insurance	2,360	4,866	3,000	2,565	3,000
3512105	Insurance (Other)- LTD	1,029	904	1,353	1,285	1,601
3512300	Medicare Contributions	3,556	3,971	4,362	4,640	4,600
3512400	Retirement	71,351	103,259	84,550	64,303	78,044
3512600	Unemployment Insurance (GA-SUI)	475	496	423	615	321
3512700	Workers Compensation Insurance	1,157	6,676	4,339	1,312	1,633
3512902	Wellness Program	798	0	0	0	0
	Employee Benefits Subtotal:	**132,559**	**168,794**	**143,171**	**131,079**	**150,280**
	Services and Supplies					
3521200	Audit/Financial Statements	32,349	21,754	10,000	10,880	10,000
3521201	Legal	31,567	34,266	28,000	32,250	30,000
3521206	Contract Services	52,332	60,729	60,000	50,695	55,000
3522200	Bldg & Grounds	8,145	3,448	6,500	2,794	2,725
3522202	Office Equipment/Comp.Maintenance	1,639	15	100	0	0
3523100	Risk Management	78	1,366	4,214	4,214	4,371
3523200	Phones	9,966	10,624	10,200	10,200	10,320
3523201	Internet	1,740	1,944	1,560	2,881	1,980
3523300	Advertisement	3,600	3,216	2,000	2,000	2,000
3523400	Printing & Binding	998	164	250	0	2,500
3523500	Travel Allowance	12,559	9,021	11,000	10,440	12,000
3523600	Dues & Fees	7,883	8,497	9,500	6,215	7,500
3523700	Education & Training	2,071	550	2,500	1,575	1,500
3523901	Bank Charges	1,076	2,877	800	2,875	2,750
3523902	Ad Valorem Tax Refund	10,610	3,227	3,000	3,000	3,000
3531100	General Supplies/Materials	2,418	4,810	4,000	2,605	2,780
3531101	Uniforms	307	270	300	0	0
3531102	Office Supplies	2,260	2,365	2,000	1,875	2,000
3531103	Stamps	1,785	976	1,000	1,015	1,000
3531104	Meter Rental	540	540	250	718	716
3531210	Water	2,111	1,592	1,500	1,200	1,140
3531230	Electric	5,449	6,775	6,500	6,200	6,024
3531401	Books & Periodicals	450	189	600	0	500
3531601	Equipment Office/Computer	953	3,053	1,000	0	250
3573200	Election	0	0	0	0	1,000
3573300	Maps & Plats	31	0	0	0	0
3573400	Community Services	0	0	0	0	0
3573600	Miscellaneous	2,065	1,849	400	300	200
3581300	TAN Principal	0	0	0	0	0
3582300	TAN Interest	0	0	0	0	0
	Services and Supplies Subtotal:	**194,980**	**184,114**	**167,174**	**153,932**	**161,256**
	Operating Subtotal:	**572,792**	**626,782**	**611,042**	**605,019**	**628,619**
	Capital Outlays					
	Capital Outlay- City Hall	0	16,312	0	0	0
	Capital Subtotal:	**0**	**16,312**	**0**	**0**	**0**
	Grand Total:	**572,792**	**643,094**	**611,042**	**605,019**	**628,619**

City of Oakwood, Georgia
2019 General Fund Adopted Budget
Community Development

Account	Account Name	2016 Actuals	2017 Actuals	2018 Budget	2018 Projected	2019 Adopted
	Salaries					
4511100	Salaries-Regular	39,056	18,241	111,201	111,286	117,261
4511001	Salaries-Planning & Zoning	0	0	0	0	0
	Salaries Subtotal:	**39,056**	**18,241**	**111,201**	**111,286**	**117,261**
	Employee Benefits					
4512100	Health Insurance	14,040	4,561	38,496	48,125	48,572
4512101	Life Insurance	90	(27)	216	234	226
4512102	Dental Insurance	0	0	2,000	3,210	2,000
4512105	Insurance (Other)- LTD	195	18	540	712	758
4512200	Social Security Contributions	18	109	0	0	0
4512300	Medicare Contributions	570	264	1,613	1,613	1,702
4512400	Retirement	17,838	3,268	21,371	18,926	19,511
4512600	Unemployment Insurance (GA-SUI)	174	257	282	282	214
4512700	Workers Compensation Insurance	2,954	888	4,339	3,920	3,920
4512900	Other Employee Benefits - Meeting Per Die	2,800	2,750	3,000	2,900	3,000
4512902	Wellness Program	0	0	0	0	0
	Employee Benefits Subtotal:	**38,679**	**12,087**	**71,857**	**79,922**	**79,903**
	Services and Supplies					
4521205	Engineering Plan Review	0	0	0	0	0
4521206	Contract Services	33,841	186,693	158,988	130,000	185,656
4522200	P&Z Bldg & Grounds	69	395	0	0	0
4522201	Vehicle Maintenance	238	0	0	0	0
4522202	Office Equipment/Comp.Maintenance	0	0	0	0	250
4523100	Risk Management	525	203	0	0	52
4523200	Phones	3,703	3,513	3,500	2,795	3,500
4523300	Advertisement	560	198	300	0	384
4523400	Printing & Binding	99	200	100	0	100
4523500	Travel Allowance	95	640	5,000	4,800	6,000
4523600	Dues & Fees	121	0	500	325	535
4523700	Education & Training	620	0	1,000	180	2,800
4531100	Gen. Supplies (Planning Dept.)	0	217	500	500	500
4531101	Uniforms	80	0	200	248	200
4531102	Office Supplies	218	614	500	0	500
4531103	Stamps	402	818	1,000	1,453	1,668
4531210	Water	903	629	700	363	396
4531230	Electric	2,417	2,857	2,725	2,960	2,800
4531270	Fuel/Gas/Oil	356	63	0	0	0
4531601	Equipment Office/Computer	720	0	500	0	0
4573300	Maps & Plats	738	(403)	200	50	200
4573600	Miscellaneous	325	893	1,000	0	1,000
	Services and Supplies Subtotal:	**46,029**	**197,531**	**176,713**	**143,674**	**206,541**
	Operating Subtotal:	**123,764**	**227,859**	**359,771**	**334,882**	**403,705**
	Grand Total:	**123,764**	**227,859**	**359,771**	**334,882**	**403,705**

City of Oakwood, Georgia
2019 General Fund Adopted Budget
Community Services

Account	Account Name	2016 Actuals	2017 Actuals	2018 Budget	2018 Projected	2019 Adopted
	Salaries					
5511200	Salaries-Part-time	0	5,404	15,840	5,088	0
5511201	Salaries-Seasonal	0	0	0	0	0
	Salaries Subtotal:	**0**	**5,404**	**15,840**	**5,088**	**0**
	Employee Benefits					
5512200	Social Security Contributions	0	335	983	315	0
5512300	Medicare Contributions	0	78	230	74	0
5512600	Unemployment Insurance (GA-SUI)	0	80	0	60	0
5512700	Workers Compensation Insurance	0	0	0	0	0
	Employee Benefits Subtotal:	**0**	**493**	**1,213**	**449**	**0**
	Services and Supplies					
5521206	Contract Services	35,500	32,500	34,106	34,106	35,000
5522200	Bldg & Grounds	9,073	3,295	1,500	2,400	2,000
5522203	Park Area	875	2,093	1,000	1,000	1,000
5522204	Community Center	625	2,538	1,000	1,000	1,000
5522206	Community Service Events	2,935	2,237	2,000	2,000	2,000
5522250	Cemetery	0	0	0	0	0
5523100	Risk Management	2,117	2,039	4,643	4,643	4,798
5531100	General Supplies/Materials	0	88	0	799	0
5531210	Water	328	1,432	750	900	900
5531230	Electric	1,241	7,983	5,393	8,000	8,000
5531400	Refunds-Community Center		5,965	5,000	7,500	6,000
5532111	Swimming Pool	7,692	9,707	7,000	6,000	7,000
	Services and Supplies Subtotal:	**60,385**	**69,877**	**62,392**	**68,348**	**67,698**
	Operating Subtotal:	**60,385**	**75,774**	**79,445**	**73,885**	**67,698**
	Capital Outlays					
5542500	Capital Outlay-Equipment	0	0	0	2,527	0
5542502	Pool Area Improvements	7,025	0	0	0	0
5542501	Playground Equipment Replacement	0	0	0	49,737	0
	Capital Subtotal:	**7,025**	**0**	**0**	**52,264**	**0**
	Grand Total:	**67,410**	**75,774**	**79,445**	**126,149**	**67,698**

City of Oakwood, Georgia
2019 General Fund Adopted Budget
Police Department

Account	Account Name	2016 Actuals	2017 Actuals	2018 Budget	2018 Projected	2019 Adopted
	Salaries					
6511100	Salaries-Regular	627,123	656,424	639,476	631,752	654,852
6511300	Salaries- Overtime	12,514	14,516	15,000	14,407	18,000
	Salaries Subtotal:	**639,637**	**670,941**	**654,476**	**646,159**	**672,852**
	Employee Benefits					
6512100	Health Insurance	273,356	245,857	230,508	262,268	277,346
6512101	Life Insurance	2,279	1,556	1,620	1,454	1,695
6512102	Dental Insurance	4,599	27,885	15,000	8,930	16,000
6512105	Insurance (Other)- LTD	2,740	2,855	3,420	3,248	3,662
6512200	Social Security Contributions	0	85	0	0	0
6512300	Medicare Contributions	9,233	9,683	9,498	9,349	9,763
6512400	Retirement	206,919	265,337	247,901	200,139	218,522
6512600	Unemployment Insurance (GA-SUI)	3,174	2,605	2,115	2,245	1,605
6512700	Workers Compensation Insurance	13,538	19,258	19,885	17,357	17,637
6512902	Wellness Program	1,737	0	0	0	0
	Employee Benefits Subtotal:	**517,576**	**575,120**	**529,947**	**504,990**	**546,230**
	Services and Supplies					
6521206	Contract Services	0	0	0	105	0
6521301	Technology Services-Court	0	474	29,400	46,333	54,000
6522200	Bldg & Grounds	577	2,040	1,500	1,500	1,000
6522201	Vehicle Maintenance	13,580	18,063	17,000	13,000	15,000
6522202	Office Equipment/Comp.Maintenance	2,578	2,671	1,750	1,750	1,300
6523100	Risk Management	42,254	42,950	48,284	41,892	43,602
6523200	Phones	2,545	1,872	750	1,981	2,000
6523201	Internet	1,499	1,092	700	586	800
6523400	Printing & Binding	2,543	794	1,000	900	900
6523600	Dues & Fees	8,405	11,476	12,000	9,149	12,000
6523700	Education & Training	2,955	2,334	3,000	7,500	4,000
6523901	Bank Charges	2,168	2,596	0	82	100
6531100	General Supplies/Materials	251	162	0	1,169	300
6531101	Uniforms	4,826	5,027	4,000	4,000	4,000
6531102	Office Supplies	2,508	2,298	1,250	1,100	1,250
6531103	Stamps	185	387	150	228	200
6531210	Water	908	629	250	438	500
6531230	Electric	4,623	6,179	3,000	4,268	5,000
6531270	Fuel/Gas/Oil	37,888	46,047	54,000	48,788	54,000
6531600	PD New Equipment	8,037	9,588	7,000	3,500	7,000
6531602	Condemnation Expense	2,090	9,822	0	6,500	0
6573600	Miscellaneous	0	0	0	0	0
6576500	PD Jail	13,054	14,818	20,000	16,000	18,000
	Services and Supplies Subtotal:	**153,476**	**181,317**	**205,034**	**210,769**	**224,952**
	Operating Subtotal:	**1,310,689**	**1,427,378**	**1,389,457**	**1,361,918**	**1,444,034**
	Capital Outlays					
6542200	Capital Outlay-Vehicles	0	0	0	0	0
	Capital Subtotal:	**0**	**0**	**0**	**0**	**0**
	Transfers					
6589006	Transfers Out - Condemnation	0	0	0	0	31,552
	Transfers Subtotal:	**0**	**0**	**0**	**0**	**31,552**
	Grand Total:	**1,310,689**	**1,427,378**	**1,389,457**	**1,361,918**	**1,475,586**

City of Oakwood, Georgia
2019 General Fund Adopted Budget
Economic Development

Account	Account Name	2016 Actuals	2017 Actuals	2018 Budget	2018 Projected	2019 Adopted
	Services and Supplies					
7512900	Meeting Per Diem-Econ Dev.	500	600	600	550	600
7521206	Contract Services	0	0	20,000	0	0
7523300	Advertising	0	8,250	0	1,375	1,500
7531103	Stamps	0	0	0	48	25
7573003	CVB "Convention Visitor Bureau	41,081	34,747	36,800	36,800	39,400
7573201	EDC Pledge	16,500	20,000	20,000	20,000	20,000
	Services and Supplies Subtotal:	**58,081**	**63,597**	**77,400**	**58,773**	**61,525**
	Operating Subtotal:	**58,081**	**63,597**	**77,400**	**58,773**	**61,525**
	Capital Outlays					
7541200	Gateway Initiative	0	0	0	0	0
7541201	Gateway Community Sign	8,850	0	9,000	9,785	8,500
7541318	CHIP Assistance	0	0	0	0	0
7541410	Industry Way Extension	0	29,882	0	0	0
	Capital Subtotal:	**8,850**	**29,882**	**9,000**	**9,785**	**8,500**
	Debt Service					
7581002	McClure Property 18 acres - principal	119,987	126,125	132,579	132,579	139,361
7582004	McClure Property 18 acres - interest	68,386	62,247	55,795	55,795	49,011
7582005	UCB- McClure Property 4 acres	6,391	0	0	0	0
7582006	W. White Industrial Park		0	0	0	0
	Debt Service Subtotal:	**194,764**	**188,372**	**188,374**	**188,374**	**188,372**
	Transfers					
7589001	Transfers Out to TAD Fund	42,610	27,389	30,000	33,965	39,898
	Transfers Subtotal:	**42,610**	**27,389**	**30,000**	**33,965**	**39,898**
	Grand Total:	**304,305**	**309,240**	**304,774**	**290,897**	**298,295**

City of Oakwood, Georgia
2019 General Fund Adopted Budget
Streets Department

Account	Account Name	2016 Actuals	2017 Actuals	2018 Budget	2018 Projected	2019 Adopted
	Salaries					
8511100	Salaries-Regular	148,470	158,009	164,848	166,438	173,831
8511300	Salaries- Overtime	6,179	9,554	7,000	8,500	8,500
	Salaries Subtotal:	**154,648**	**167,562**	**171,848**	**174,938**	**182,331**
	Employee Benefits					
8512100	Health Insurance	55,252	57,974	57,744	68,649	72,827
8512101	Life Insurance	460	324	324	324	339
8512102	Dental Insurance	1,710	1,637	3,000	3,000	3,000
8512105	Insurance (Other)- LTD	893	627	819	819	819
8512300	Medicare Contributions	2,242	2,430	2,494	2,620	5,043
8512400	Retirement	46,378	67,314	55,564	44,859	50,729
8512600	Unemployment Insurance (GA-SUI)	504	437	423	398	321
8512700	Workers Compensation Insurance	3,446	3,539	5,062	4,568	4,573
8512900	Meeting Per Diem - Streets	100	0	0	0	0
8512902	Wellness Program	264	0	0	0	0
	Employee Benefits Subtotal:	**111,250**	**134,283**	**125,430**	**125,237**	**137,651**
	Services and Supplies					
8521206	Contract Services	16,750	21,296	20,000	9,981	90,000
8522200	Bldg & Grounds	5,375	13,502	2,000	2,000	25,000
8522201	Vehicle Maintenance	2,460	2,820	3,000	1,500	3,000
8522202	Office Equip/Computer Maint.	84	0	0	0	1,000
8522205	Street Machinery/Equip.Maintenance	4,197	3,676	6,500	6,500	6,500
8522325	Street Maintenance	56,039	137,274	10,000	18,500	15,000
8523100	Risk Management	7,976	6,107	8,053	8,896	7,942
8523200	Phones	1,593	1,840	1,600	970	2,100
8523300	Advertising	0	381	0	80	0
8523400	Printing & Binding	0	82	0	0	0
8523500	Travel	0	0	0	1,515	1,200
8523600	Dues & Fees	479	804	1,000	536	1,000
8523700	Education & Training	2,830	1,365	1,500	864	1,500
8531100	General Supplies & Materials	14	577	250	486	500
8531101	Uniforms	391	1,082	350	366	350
8531102	Office Supplies	602	399	300	300	500
8531103	Stamps	50	110	100	100	100
8531105	Shop Equipment/ Tools	154	1,998	500	500	6,000
8531210	Water	392	352	400	400	400
8531230	Electric	4,141	3,833	3,500	3,500	3,500
8531240	Street Lights	85,529	91,549	80,000	80,000	80,000
8531250	Traffic Engineering (Signal Lights)	11,299	11,110	12,000	12,000	12,000
8531270	Fuel/Gas/Oil	5,843	6,372	6,000	6,000	6,000
8531601	Equipment Office/Computer	0	0	0	0	1,500
	Services and Supplies Subtotal:	**206,196**	**306,529**	**157,053**	**154,994**	**265,092**
	Operating Subtotal:	**472,094**	**608,374**	**454,331**	**455,169**	**585,074**
	Capital Outlays					
8541403	Pavement Management Program	0	67,265	48,695	48,695	54,548
8541409	Hughes Dr Extension Project	0	0	0	0	0
8541413	M.Stringer Rd	54,224	2,400	0	0	0
8541414	Old Oakwood Rd Widening	261,514	505,484	0	0	0
8542201	Vehicle/Equip Replacement Program-PW	0	2,898	45,000	40,897	0
	Capital Subtotal:	**315,739**	**578,047**	**93,695**	**89,592**	**54,548**
	Debt Service					
8582001	UCB- Thurmon Tanner Pkwy- Interest	107,224	91,785	73,562	73,562	54,749
8582002	UCB- Thurmon Tanner Pkwy- Principal	337,000	351,900	417,400	417,400	435,800
	Debt Service Subtotal:	**444,224**	**443,685**	**490,962**	**490,962**	**490,549**
	Grand Total:	**1,232,057**	**1,630,106**	**1,038,988**	**1,035,723**	**1,130,171**

City of Oakwood, Georgia
2019 General Fund Adopted Budget
Solid Waste Department

Account	Account Name	2016 Actuals	2017 Actuals	2018 Budget	2018 Projected	2019 Adopted
	Employee Benefits					
9512700	Workers Compensation Insurance	3,446	2,282	5,062	4,537	4,573
	Employee Benefits Subtotal:	**3,446**	**2,282**	**5,062**	**4,537**	**4,573**
	Services and Supplies					
9522110	Solid Waste Disposal-Landfill Fees	24,433	26,122	26,000	26,500	26,500
9522111	Recycling	0	0	0	543	0
9522201	Vehicle Maintenance	6,531	4,192	4,000	6,500	5,000
9523100	Risk Management	1,420	1,280	3,121	7,634	2,886
9523200	Phones	0	0	0	242	0
9531103	Stamps	0	0	0	48	0
9531270	Fuel/Gas/Oil	2,978	3,671	4,000	4,000	4,000
	Services and Supplies Subtotal:	**35,362**	**35,266**	**37,121**	**45,467**	**38,386**
	Operating Subtotal:	**38,808**	**37,548**	**42,183**	**50,004**	**42,959**
	Capital Outlays					
9542500	Capital Outlay-Equipment	3,011	2,750	60,000	64,991	25,000
	Capital Subtotal:	**3,011**	**2,750**	**60,000**	**64,991**	**25,000**
	Grand Total:	**41,819**	**40,298**	**102,183**	**114,995**	**67,959**

City of Oakwood, Georgia
2019 General Fund Adopted Budget
Courts

Account	Account Name	2016 Actuals	2017 Actuals	2018 Budget	2018 Projected	2019 Adopted
	Salaries					
13511100	Salary-Clerk	0	0	40,399	40,429	42,600
13511300	Salary-Overtime	0	0	0	0	0
	Salaries Subtotal:	**0**	**0**	**40,399**	**40,429**	**42,600**
	Employee Benefits					
13512100	Health Insurance	0	0	19,248	23,045	24,305
13512101	Life Insurance	0	0	108	99	113
13512102	Dental Insurance	0	0	500	912	1,000
13512105	Insurance (Other)- LTD	0	0	163	164	163
13512300	Medicare Contributions	0	0	586	587	618
13512400	Retirement	0	0	0	0	7,805
13512600	Unemployment Insurance (GA-SUI)	0	0	141	141	107
13512700	Workers Compensation Insurance	0	0	0	0	327
13512902	Wellness Program	0	0	0	0	0
	Employee Benefits Subtotal:	**0**	**0**	**20,746**	**24,948**	**34,438**
	Services and Supplies					
13521202	PD Court	19,645	19,260	19,260	19,260	19,260
13521203	PD Public Defender	3,000	3,000	3,000	3,000	3,000
13521301	Technology Services CJT	0	0	0	0	13,200
13522200	Bldg & Grounds	0	0	500	0	500
13522202	Office Equipment/Comp.Maintenance	0	0	1,750	0	400
13523100	Risk Management	0	0	0	0	26
13523200	Phones	0	0	750	0	0
13523201	Internet	0	0	700	558	800
13523400	Printing & Binding	0	0	500	450	500
13523600	Dues & Fees	0	0	1,200	1,000	1,200
13523700	Education & Training	0	0	300	325	400
13523901	Bank Charges	2,168	2,596	1,900	0	0
13531102	Office Supplies	0	0	1,250	1,250	1,250
13531103	Stamps	0	0	250	127	150
13531210	Water	0	0	75	0	0
13531230	Electric	0	0	3,000	0	0
13531600	New Equipment	0	0	1,000	700	1,000
13574000	POAB	23,576	26,565	25,000	28,000	28,000
13574500	Crime Victims Fund	20,476	22,660	24,000	21,500	24,000
13575000	Brain & Spinal Fund	1,443	1,618	1,800	1,500	1,800
13576600	Indigent Defense Fund	81,003	83,725	90,000	96,000	96,000
13577000	Bond Refunds	7,843	4,687	7,500	7,500	7,500
13577600	GSCCA Victim Assistance	435	5,452	600	600	600
13577601	Crime Lab Fee	492	350	600	700	800
13577602	Drivers Ed Training Fee	5,290	5,938	6,000	7,241	7,000
13577603	Drug and Abuse Treatment Local	778	1,510	1,000	1,184	1,000
	Services and Supplies Subtotal:	**166,147**	**177,361**	**191,935**	**190,895**	**208,386**
	Operating Subtotal:	**166,147**	**177,361**	**253,080**	**256,272**	**285,424**
	Grand Total:	**166,147**	**177,361**	**253,080**	**256,272**	**285,424**