CITY OF OAKWOOD

BUILDING THE FUTURE TOGETHER

2020 Budget

Adopted

November 11, 2019

CITY OF OAKWOOD

BUILDING THE FUTURE TOGETHER

Fund Overview

2020 Adopted Budget

GOVERNMENTAL FUNDS	
General Fund	$6,192,764
Special Revenue Funds	
Hotel Motel Tax Fund	$102,500
Tax Allocation District (TAD) Fund	$83,661
Confiscated Assets Fund	$20,000
S.P.L.O.S.T. Fund	$714,829
PROPRIETARY FUNDS	
Sewer Utility Fund	$1,199,198
Total All Funds	$8,312,953

** The 2020 budget for the Tax Allocation District (TAD) is adopted by the Oakwood Development Authority. It is presently herein for informational purposes only.*

CONSOLIDATED 2020 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	**$3,114,386**	**$0**	**$258,654**	**$1,165**	**$470,313**	**$8,094,381**	**$11,938,899**
ESTIMATED REVENUES:							
Taxes							
Property taxes	1,822,170						$1,822,170
Sales taxes	751,746				714,579		1,466,325
Insurance premium taxes	0						0
Alcoholic beverage taxes	337,000						337,000
Franchise taxes (fees)	295,873						295,873
Financial Institution tax	55,000						55,000
Other Taxes	20,500	102,500	83,661				206,661
Licenses and Permits							
Alcohol Licenses	55,000						55,000
Business Licenses	132,500						132,500
Building Permits	255,000						255,000
Other License and Permits	105,500						105,500
Charges for Services	46,100					960,000	1,006,100
Intergovernmental	89,263						89,263
Fines and Forfeitures	620,000			20,000			640,000
Investment income	0				250		250
Interfund Transfers	102,500		0	0			102,500
Miscellaneous Revenues	20,000						20,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	**$4,708,152**	**$102,500**	**$83,661**	**$20,000**	**$714,829**	**$960,000**	**$6,589,142**
EXPENDITURES/EXPENSES:							
General Government	$759,857						$759,857
Public Safety	1,963,589			20,000			1,983,589
Public Works	546,523					465,975	1,012,498
Recreation and Culture	58,918						58,918
Housing and Development	604,481						604,481
Judicial	298,920						298,920
Capital Outlay	696,703				714,829		1,411,532
Debt Service	1,226,112		54,657			733,223	2,013,992
Interfund Transfers	37,662	102,500					140,162
TOTAL EXPENDITURES/EXPENSES	**$6,192,764**	**$102,500**	**$54,657**	**$20,000**	**$714,829**	**$1,199,198**	**$8,283,948**
Reserves <Use of Reserves>	(1,484,613)		29,004			(239,198)	(1,694,806)
TOTAL APPROPRIATED EXPENDITURES & RESERVES	**$1,629,774**	**$102,500**	**$83,661**	**$20,000**	**$714,829**	**$960,000**	**$6,589,142**

COMPARISON OF SOURCES & USES OF FUNDS

GENERAL FUND

	2017 Actuals	2018 Actuals	2019 Budget	2018 Projected	2020 Adopted
FUND BALANCE/NET ASSETS	**$1,116,205**	**$1,601,726**	**$2,342,009**	**$2,342,009**	**$3,114,386**
Revenues & Transfers					
Taxes					
Property taxes	1,460,800	1,523,469	1,520,451	1,554,378	1,822,170
Sales taxes	650,279	695,032	683,342	722,823	751,746
Insurance premium taxes	261,125	281,611	268,000	0	0
Alcoholic beverage taxes	325,645	331,747	325,000	335,775	337,000
Franchise taxes (fees)	362,482	250,783	256,000	275,216	295,873
Financial Institution tax	56,286	52,450	50,000	51,914	55,000
Other Taxes	32,444	17,598	27,000	19,768	20,500
Licenses and Permits					
Alcohol Licenses	40,505	43,709	60,000	55,500	55,000
Business Licenses	108,542	87,023	132,000	88,134	132,500
Building Permits	178,548	213,733	160,000	291,230	255,000
Other License and Permits	65,744	112,277	73,000	125,469	105,500
Charges for Services	69,409	111,826	116,500	79,975	46,100
Intergovernmental	431,680	78,305	84,148	84,158	89,263
Fines and Forfeitures	550,152	662,992	593,100	622,500	620,000
Investment income	0	0	0	0	0
Interfund Transfers	507,122	102,584	98,500	103,500	102,500
Miscellaneous Revenues	45,517	429,929	23,000	1,021,417	20,000
Total Revenues & Transfers	**$5,146,281**	**$4,995,068**	**$4,470,041**	**$5,431,757**	**$4,708,152**
Total Equity, Revenues & Transfer	**$6,262,486**	**$6,596,794**	**$6,812,050**	**$7,773,766**	**$7,822,538**
Expenditures By Department					
Mayor & Council	$121,964	$81,050	$112,584	$88,501	$110,363
General Administration	643,094	611,120	628,619	611,542	716,594
Community Development	227,859	420,355	403,705	465,359	572,781
Community Services	75,774	129,189	67,698	73,561	258,918
Police Department	1,427,378	1,306,822	1,475,586	1,648,752	2,037,639
Economic Development	309,240	310,197	298,295	264,685	297,434
Highways & Streets	1,630,106	1,022,179	1,130,171	1,155,447	1,828,218
Solid Waste	40,298	118,440	67,959	64,407	71,898
Court	177,361	255,432	285,424	268,420	298,920
Total Expenditures by Department	**$4,653,074**	**$4,254,784**	**$4,470,041**	**$4,640,675**	**$6,192,764**
Salaries	$1,186,721	$1,317,939	$1,378,927	$1,342,232	$1,711,167
Employee Benefits	919,194	808,064	975,283	1,046,270	1,204,750
Services & Supplies	1,231,028	1,201,485	1,252,412	1,420,048	1,316,370
Capital Outlay	656,683	237,083	113,048	166,030	696,703
Transfer Out	27,389	33,965	71,450	18,425	37,662
Debt Service					
Principal	478,025	549,978	575,161	575,161	1,166,241
Interest	154,032	106,270	103,760	72,508	59,871
Reserves	0	0	0	0	0
Total Expenditures by Classification	**$4,653,074**	**$4,254,784**	**$4,470,041**	**$4,640,675**	**$6,192,764**

ESTIMATED FUND BALANCE/NET ASSETS

	Fund Balance 12/31/18	Projected Revenues Thru 12/31/19	Projected Expenses Thru 12/31/19	Estimated Fund Balance 12/31/19	Budgeted Revenues Thru 12/31/20	Budgeted Expenses Thru 12/31/20	Estimated Fund Balance 12/31/20
GENERAL FUNDS							
General	$1,781,471	$5,431,757	$4,622,250	$2,590,978	$4,708,152	$6,192,764	$1,106,366
Public Safety	37,130	0	37,130	0	0	0	0
Capital Improvements	523,408	0	0	523,408	0	0	523,408
Total General	**2,342,009**	**5,431,757**	**4,659,380**	**3,114,386**	**4,708,152**	**6,192,764**	**1,629,774**
SPECIAL REVENUE FUNDS							
Hotel/Motel Tax Fund	0	0	0	0	102,500	102,500	0
Tax Allocation District Fund	221,824	91,267	54,437	258,654	83,661	54,657	287,658
Confiscated Assets Fund	0	58,344	57,179	1,165	20,000	20,000	1,165
Total Special Revenue	**221,824**	**149,611**	**111,616**	**259,819**	**206,161**	**177,157**	**288,823**
ENTERPRISE FUNDS							
Sewer Utility*	7,541,304	1,056,745	503,668	8,094,381	1,058,000	736,525	8,415,856
Total Enterprise	**7,541,304**	**1,056,745**	**503,668**	**8,094,381**	**1,058,000**	**736,525**	**8,415,856**
CAPITAL IMPROVEMENTS FUND							
SPLOST Fund	247,397	680,788	457,872	470,313	714,829	714,829	470,313
Total Capital Projects	**247,397**	**680,788**	**457,872**	**470,313**	**714,829**	**714,829**	**470,313**
Totals	**$10,352,534**	**$7,318,901**	**$5,732,536**	**$11,938,899**	**$6,687,142**	**$7,821,275**	**$10,804,766**

** 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).*

City of Oakwood, Georgia
2020 Hotel Motel Tax Fund Adopted Budget

Account	Account Name	2017 Actuals	2018 Actuals	2019 Budget	2019 Projected	2020 Adopted
	Revenues					
314100	Hotel Motel Excise Taxes	97,534	102,584	98,500	103,500	102,500
338000	Interest Income	0	0	0	0	0
	Revenue Subtotal:	**97,534**	**102,584**	**98,500**	**103,500**	**102,500**
	Revenue Total:	**97,534**	**102,584**	**98,500**	**103,500**	**102,500**
	Expenses					
	Other Financing Uses					
611000	Transfer Out - General Fund	97,534	102,584	98,500	103,500	102,500
699999	Fund Balance/Reserves	0	0	0	0	0
	Other Financing Uses Subtotal:	**97,534**	**102,584**	**98,500**	**103,500**	**102,500**
	Expenditure Total:	**97,534**	**102,584**	**98,500**	**103,500**	**102,500**

City of Oakwood, Georgia
2020 Tax Allocation District (TAD) Fund Adopted Budget

Account	Account Name	2017 Actuals	2018 Actuals	2019 Budget	2019 Projected	2020 Adopted
	Revenues					
336002	Hall County Tax Increment	37,508	54,521	51,235	51,235	45,999
336003	City of Oakwood Tax Increment	27,389	33,965	39,898	39,899	37,662
338000	Interest Income	92	109	0	133	0
	Revenue Subtotal:	**64,989**	**88,595**	**91,133**	**91,267**	**83,661**
	Other Financing Sources					
339000	Transfer in - TAD Taxes frm Gen Fd	0	0	0	0	0
	Other Financing Sources Subtotal:	**0**	**0**	**0**	**0**	**0**
	Revenue Total:	**64,989**	**88,595**	**91,133**	**91,267**	**83,661**
	Expenses					
	Services and Supplies					
523901	Bank Charges	0	209	0	0	0
	Services and Supplies Subtotal:	**0**	**209**	**0**	**0**	**0**
	Debt Service					
541403	McClure Property - 4acres Interest	29,370	27,191	25,472	35,436	36,433
541407	McClure Property - 4acres Principal	20,671	22,850	24,569	19,001	18,224
	Debt Service Subtotal:	**50,041**	**50,041**	**50,041**	**54,437**	**54,657**
	Other Financing Uses					
611000	Transfer Out - General Fund	74,857	0	0	0	0
699999	Fund Balance/Reserves	0	0	41,092	0	29,004
	Other Financing Uses Subtotal:	**74,857**	**0**	**41,092**	**0**	**29,004**
	Expenditure Total:	**124,898**	**50,250**	**91,133**	**54,437**	**83,661**

City of Oakwood, Georgia
2020 Confiscated Assets Fund Adopted Budget

Account	Account Name	2017 Actuals	2018 Actuals	2019 Budget	2019 Projected	2020 Adopted
	Revenues					
351200	PD - Condemnation Cash	5,580	37,980	20,000	21,214	15,000
351300	PD - Condemnation Assets	0	0	5,000	0	5,000
338000	Interest Income	0	0	0	0	0
	Revenue Subtotal:	**5,580**	**37,980**	**25,000**	**21,214**	**20,000**
	Other Financing Sources					
399001	Transfer in - Equity frm Gen Fd	0	0	31,552	18,425	0
	Other Financing Sources Subtotal:	**0**	**0**	**31,552**	**18,425**	**0**
	Revenue Total:	**5,580**	**37,980**	**56,552**	**39,639**	**20,000**
	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	500	0	0
531100	General Supplies/Materials	9,892	8,926	1,500	5,626	3,000
531600	PD New Equipment	0	0	5,000	49,357	15,000
531602	Condemnation Expense	0	0	0	2,196	2,000
	Services and Supplies Subtotal:	**9,892**	**8,926**	**7,000**	**57,179**	**20,000**
	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	49,552	0	0
	Other Financing Uses Subtotal:	**0**	**0**	**49,552**	**0**	**0**
	Expenditure Total:	**9,892**	**8,926**	**56,552**	**57,179**	**20,000**

City of Oakwood, Georgia
2020 S.P.L.O.S.T. Fund Adopted Budget

Account	Account Name	2017 Actuals	2018 Actuals	2019 Budget	2019 Projected	2020 Adopted
	Revenues					
337100	Special Purpose L.O.S.T	592,564	648,144	647,095	680,551	714,579
338000	Interest Income	145	140	200	237	250
	Revenue Subtotal:	**592,709**	**648,284**	**647,295**	**680,788**	**714,829**
	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:	**592,709**	**648,284**	**647,295**	**680,788**	**714,829**
	Expenses					
	Capital Outay					
541317	SPLOST VI Downtown Sewer	0	0	0	0	0
541404	SPLOST VII Public Safety Equipment	66,335	104,980	34,000	37,402	71,850
541405	SPLOST VII Roads, Bridges, and Trails	613,591	262,457	396,423	420,470	403,480
541406	SPLOST VII Sewer Facilities	0	0	216,872	0	239,499
	Capital Outlay Subtotal:	**679,926**	**367,437**	**647,295**	**457,872**	**714,829**
	Other Financing Uses					
611000	Transfer Out - General Fund	0	0	0	0	0
611200	Transfer Out - Sewer	278,933	230,715	0	0	0
699999	Fund Balance/Reserves	0	0	0	0	0
	Other Financing Uses Subtotal:	**278,933**	**230,715**	**0**	**0**	**0**
	Expenditure Total:	**958,859**	**598,152**	**647,295**	**457,872**	**714,829**

City of Oakwood, Georgia
2020 Sewer Utility Enterprise Fund Adopted Budget

Account	Account Name	2017 Actuals	2018 Actuals	2019 Budget	2019 Projected	2020 Adopted
	Revenues					
344200	Sewer Capacity/Connection Fees	59,138	2,538,464	500,000	508,000	500,000
344255	Sewer Consumption - Gainesville	347,950	441,035	448,200	454,787	460,000
344256	Sewer Consumption - Flowery Branch	169,793	89,198	91,800	93,958	98,000
338000	Interest Income	0	0	0	0	0
	Revenue Subtotal:	**576,881**	**3,068,697**	**1,040,000**	**1,056,745**	**1,058,000**
	Other Financing Sources					
399003	Transfers In - SPLOST	278,933	230,714	0	0	0
3XXXXX	Proceeds from Debt Issuance	0	0	0	0	0
399999	Retained Earnings/Reserves	0	0	0	0	141,198
	Other Financing Sources Subtotal:	**278,933**	**230,714**	**0**	**0**	**141,198**
	Revenue Total:	**855,814**	**3,299,411**	**1,040,000**	**1,056,745**	**1,199,198**
	Expenses					
	Services and Supplies					
562000	Cost of Sales, Capacity	317,545	1,398,575	0	0	250,000
521206	Contract Services	12,363	28,206	21,000	31,055	21,000
522200	Bldg & Grounds	92	147	150	0	0
522201	Vehicle Maintenance	0	0	250	0	0
522205	Machinery/Equip. Maintenance	0	0	500	0	250
522325	System Maintenance	1,658	0	1,000	0	1,500
523200	Phones	0	0	0	0	0
523600	Dues & Fees	611	507	250	100	250
523700	Education & Training	0	0	750	625	750
523901	Bank Charges	8	45	0	1,675	0
523100	General Supplies/Materials	0	0	0	32,500	25,000
531102	Office Supplies	0	0	250	0	200
531105	Shop Equipment/Tools	0	0	250	0	200
531210	Sewer Usage Fee - Flowery Branch	95	47,854	0	0	0
531211	Sewer Usage Fee - Braselton	33,529	134,278	144,000	148,323	156,000
531230	Electricity	8,342	7,986	9,600	7,887	9,600
531240	Water	116	520	475	138	475
531270	Fuel/Gas/Oil	0	0	200	715	750
531300	Risk Management	9,925	1,985	6,000	0	0
531601	Equipment Office/Computer	0	0	200	0	0
	Services and Supplies Subtotal:	**384,283**	**1,620,103**	**184,875**	**223,018**	**465,975**
	Capital Outay					
589000	Depreciation Expense	398,378	434,674	0	457,919	0
541416	Oakwood/Braselton Sewer	104,912	0	0	0	0
542201	Vehicle/Equip Replacment Program	0	0	0	0	0
	Capital Outlay Subtotal:	**503,290**	**434,674**	**0**	**457,919**	**0**
	Debt Service					
562001	Amortization - Premium	(41,150)	(50,294)	0	(51,311)	(52,327)
581007	2016 Sewer Bonds - Interest	269,335	286,461	177,200	280,650	270,550
581006	2016 Sewer Bonds - Principal	405,000	495,000	495,000	505,000	515,000
	Debt Service Subtotal:	**633,185**	**731,167**	**672,200**	**734,339**	**733,223**
	Other Financing Uses					
611000	Transfer Out - General Fund	334,732	0	0	0	0
699999	Retained Earnings/Reserves	0	0	182,925	0	0
	Other Financing Uses Subtotal:	**334,732**	**0**	**182,925**	**0**	**0**
	Expenditure Total:	**1,855,489**	**2,785,944**	**1,040,000**	**1,415,276**	**1,199,198**

City of Oakwood, Georgia
2020 General Fund Adopted Budget
Revenues By Line Item

Account	Account Name	2017 Actuals	2018 Actuals	2019 Budget	2019 Projected	2020 Adopted
311100	Real/Personal Ad Valorem Tax	1,278,550	1,240,207	1,365,251	1,389,327	1,671,370
311110	Public Utilities Ad Valorem Tax	20,600	20,990	20,000	22,000	22,000
311310	Auto Ad Valorem Tax	25,469	6,021	14,000	6,650	7,500
311315	MV Title Ad Valorem Tax Fee	116,961	124,289	112,000	129,642	112,000
311316	Alternative Ad Valorem (AAVT)	3,744	3,302	3,400	3,246	3,500
311320	Mobile Home Ad Valorem Tax	131	0	200	0	200
311600	Real Estate Transfer Tax	4,053	1,818	3,000	2,207	2,500
311710	Electric Franchise	294,113	186,340	180,000	198,066	217,873
311730	Gas Franchise	26,645	29,000	30,000	30,475	30,000
311750	Cable Franchise	9,897	9,563	10,000	20,400	20,000
311760	Telephone Franchise	31,827	25,880	36,000	26,275	28,000
313100	Local Option Sales Tax	650,279	695,032	683,342	722,823	751,746
314100	Hotel-Motel Excise Tax	0	0	0	0	0
314200	Alcoholic Beverage Excise Tax	325,645	331,747	325,000	335,775	337,000
314500	Excise Tax on Energy	10,765	8,746	10,000	9,778	10,000
316200	Insurance Premium Tax	261,125	281,611	268,000	0	0
316300	Financial Inst. Occupational Tax	56,286	52,450	50,000	51,914	55,000
318230	Intangible Tax	17,626	7,034	14,000	7,783	8,000
319110	Ad Valorem Tax Penalties/Interest	3,445	5,269	5,500	3,489	5,500
319500	Fifa	20	24	100	24	100
321100	Alcohol Beverage License	40,505	43,709	60,000	55,500	55,000
321200	General Business License	97,222	76,538	120,000	75,374	120,000
321220	Insurance Business License	11,320	10,485	12,000	12,760	12,500
322210	P&Z App Fees (Annex, Zone, etc.)	4,150	13,900	8,000	7,400	8,000
323100	Building Permits	178,548	213,733	160,000	291,230	255,000
336001	Hall County Tax Equity Funds	11,881	123,367	0	0	0
341300	Land Dev Review & Permit Fees	6,254	13,168	10,000	23,032	15,000
341301	Erosion Control Fees (NOI's)	1,608	5,770	5,000	2,037	4,500
341302	Building Plan Review Fees	53,732	79,439	50,000	93,000	78,000
341910	Election Qualifying Fees	972	0	0	648	0
343100	Sidewalk Escrow	5,225	0	0	0	0
341930	P&Z: Maps & Publications	0	0	0	0	0
343900	Street & Public Improv - Other	0	0	0	0	0
344110	Household Item Pickup	514	475	300	425	300
344190	Trash Cart Deposits	250	100	200	100	200
347300	Swimming Pool	16,291	18,822	18,000	15,250	16,000
347900	Community Center	18,216	18,850	20,000	17,377	18,000
349100	Cemetery Plots	5,000	5,000	1,200	3,000	2,000
349400	Technology Fee	0	59,279	67,200	33,575	0
351100	PD-Fines	544,581	625,012	593,000	622,500	620,000
351200	PD- Condemned Cash	2,921	34,725	0	0	0
351300	PD- Condemned Assets	2,650	3,255	0	0	0
351900	PD-Public Safety Rebates	0	0	100	0	0
361000	Interest	0	0	0	0	0
371000	Donation from Private Sources	4,829	0	3,000	12,000	0
381001	Rent	28,166	9,300	9,600	9,600	9,600
389000	Miscellaneous	28,272	15,256	20,000	8,701	20,000
389002	Hughes Dr Extension Project	0	0	0	0	0
389004	Old Oakwood Rd - PFG share	334,651	0	0	0	0
389005	Old Oakwood Rd - COG share	0	0	0	0	0
389006	Streets & Paving - Clermont	39,320	0	0	0	0
389007	Streets & Paving - Lula	15,712	0	0	0	0
390004	TAN Proceeds	0	0	0	0	0
	Operating Subtotal:	**4,589,970**	**4,399,506**	**4,287,393**	**4,243,383**	**4,516,389**

City of Oakwood, Georgia
2020 General Fund Adopted Budget
Revenues By Line Item

Account	Account Name	2017 Actuals	2018 Actuals	2019 Budget	2019 Projected	2020 Adopted
	Other Financing Sources					
334310	State Grants-GDOT	0	0	0	0	0
334314	State Grant - Local Gov Asst	2,322	0	0	0	0
334317	State Grants-LMIG	0	48,695	54,548	54,548	59,653
334318	DCA State Grant - Kings Hawaiian	0	0	0	0	0
343300	GDOT State Road Maintenance	39,675	29,610	29,600	29,610	29,610
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	334,732	0	0	0	0
391300	Transfers In - Hotel Motel	97,534	102,584	98,500	103,500	102,500
391400	Transfers In-from SPLOST Fund	0	0	0	0	0
391500	Transfers In - TAD Fund	74,857	0	0	0	0
392200	Proceeds frm Asset/Property Sales	7,191	408,023	0	1,000,716	0
397000	Prooceds frm Insurance Claims	0	6,650	0	0	0
399999	Fund Balance/Reserves	0	0	0	0	1,484,613
	Other Financing Sources Subtotal:	**556,311**	**595,562**	**182,648**	**1,188,374**	**1,676,376**
	Total	**5,146,281**	**4,995,068**	**4,470,041**	**5,431,757**	**6,192,764**

City of Oakwood, Georgia
2020 General Fund Adopted Budget
Expenditures By Line Item

Account	Account Name	2017 Actuals	2018 Actuals	2019 Budget	2019 Projected	2020 Adopted
	Salaries					
511100	Salaries-Regular	1,157,248	1,288,875	1,352,427	1,302,750	1,656,667
511001	Salaries-Planning & Zoning	0	0	0	0	0
511200	Salaries-Part-time	5,404	5,088	0	0	15,000
511201	Salaries-Seasonal	0	0	0	0	0
511300	Salaries- Overtime	24,070	23,976	26,500	39,482	39,500
	Salaries Subtotal:	**1,186,721**	**1,317,939**	**1,378,927**	**1,342,232**	**1,711,167**
	Employee Benefits					
512100	Health Insurance	356,716	421,556	483,792	554,852	668,555
512101	Life Insurance	2,150	1,607	2,712	0	3,503
512102	Dental Insurance	34,388	8,958	25,000	7,529	33,703
512105	Insurance (Other)- LTD	4,403	6,979	7,003	11,048	7,054
512200	Social Security Contributions	3,431	2,793	2,905	2,455	5,173
512300	Medicare Contributions	17,105	19,180	22,408	21,558	24,826
512400	Retirement	457,477	313,497	390,220	403,577	413,840
512600	Unemployment Insurance (GA-SUI)	4,530	3,991	3,080	3,125	4,066
512700	Workers Compensation Insurance	32,643	24,703	32,663	37,776	38,530
512900	Other Benefits - Meeting Per Diem	6,950	5,350	6,100	4,900	6,100
512902	Wellness Program	0	0	0	0	0
	Employee Benefits Subtotal:	**919,794**	**808,614**	**975,883**	**1,046,820**	**1,205,350**
	Services and Supplies					
521200	Audit/Financial Statements	21,754	10,880	10,000	10,880	11,000
521201	Legal	34,266	46,906	30,000	62,024	32,750
521202	PD Court	19,260	18,455	19,260	19,660	25,000
521203	PD Public Defender	3,000	2,750	3,000	3,000	3,000
521205	Engineering Plan Review	0	0	0	0	0
521206	Contract Services	301,218	319,004	365,656	423,413	305,000
521301	Technology Services-Court	474	46,989	67,200	40,672	37,340
522110	Solid Waste Disposal-Landfill Fees	26,122	28,889	26,500	21,035	26,500
522111	Recycling	0	543	0	1,559	1,500
522200	Bldg & Grounds	22,680	18,224	31,225	25,783	15,000
522201	Vehicle Maintenance	25,075	24,060	23,000	41,766	30,500
522202	Office Equipment/Comp.Maintenance	2,686	1,620	2,950	1,769	5,600
522203	Park Area	2,093	893	1,000	0	1,000
522204	Community Center	2,538	388	1,000	9,107	10,000
522205	Street Machinery/Equip.Maintenance	3,676	9,062	6,500	1,113	6,500
522206	Community Service Events	2,237	1,372	2,000	0	2,000
522250	Cemetery	0	0	0	0	0
522325	Street Maintenance	137,274	21,040	15,000	14,024	15,000
523100	Risk Management	60,027	66,726	72,589	73,287	72,483
523200	Phones	18,623	19,082	18,640	17,899	15,620
523201	Internet	3,035	4,420	3,580	6,691	5,500
523300	Advertisement	12,044	4,991	3,884	4,535	2,384
523400	Printing & Binding	1,240	4,472	4,000	329	2,250
523500	Travel Allowance	12,676	17,938	22,200	21,268	21,675
523502	Meals	1,418	1,267	1,200	1,903	1,200
523600	Dues & Fees	20,776	18,169	22,535	16,083	53,358
523700	Education & Training	8,273	14,060	14,400	15,883	22,775
523901	Bank Charges	8,069	2,945	2,850	4,872	3,000
523902	Ad Valorem Tax Refund	3,227	0	3,000	0	0
531100	General Supplies/Materials	5,853	8,926	4,080	15,187	6,800
531101	Uniforms	6,502	7,479	4,650	23,711	11,485
531102	Office Supplies	5,675	5,175	5,500	2,815	5,000
531103	Stamps	2,292	4,565	3,287	3,294	2,738
531104	Meter Rental	540	540	716	539	716
531105	Shop Equipment/ Tools	1,998	495	6,000	1,135	5,000
531210	Water	4,632	4,778	3,336	6,741	3,626
531230	Electric	27,627	27,437	25,324	31,579	25,520

City of Oakwood, Georgia
2020 General Fund Adopted Budget
Expenditures By Line Item

Account	Account Name	2017 Actuals	2018 Actuals	2019 Budget	2019 Projected	2020 Adopted
531240	Street Lights	91,549	91,057	80,000	84,889	80,000
531250	Traffic Engineering (Signal Lights)	11,110	11,687	12,000	12,722	12,000
531270	Fuel/Gas/Oil	56,154	59,290	64,000	64,004	75,200
531400	Refunds-Community Center	5,965	10,550	6,000	7,075	6,000
531401	Books & Periodicals	189	103	500	0	250
531600	New Equipment	9,588	6,772	8,000	84,453	87,740
531601	Equipment Office/Computer	3,053	0	1,750	0	4,000
531602	Condemnation Expense	9,822	8,926	0	0	0
532111	Swimming Pool	9,707	6,320	7,000	5,125	7,000
573003	CVB "Convention Visitor Bureau	34,747	41,034	39,400	41,400	41,800
573200	Election	0	0	1,000	30	0
573201	EDC Pledge	20,000	20,000	20,000	20,000	20,000
573300	Maps & Plats	(403)	26	200	0	200
573400	Community Services	0	81	0	0	0
573600	Miscellaneous	2,741	2,564	1,200	4,445	500
574000	POAB	26,565	26,721	28,000	27,120	28,000
574500	Crime Victims Fund	22,660	23,800	24,000	22,608	24,000
575000	Brain & Spinal Fund	1,618	1,278	1,800	1,500	1,800
576500	PD Jail	14,818	14,829	18,000	17,040	25,560
576600	Indigent Defense Fund	83,725	94,743	96,000	90,031	96,000
577000	Bond Refunds	4,687	8,064	7,500	5,646	7,500
577600	GSCCA Victim Assistance	5,452	312	600	416	600
577601	Crime Lab Fee	350	550	800	814	800
577602	Drivers Ed Training Fee	5,938	6,819	7,000	6,624	7,000
577603	Drug and Abuse Treatment Local	1,510	869	1,000	0	1,000
	Services and Supplies Subtotal:	**1,230,428**	**1,200,935**	**1,251,812**	**1,419,498**	**1,315,770**
	Operating Subtotal:	**3,336,944**	**3,327,488**	**3,606,622**	**3,808,551**	**4,232,287**
	Capital	**656,683**	**237,083**	**113,048**	**166,030**	**696,703**
	Transfer Out	**27,389**	**33,965**	**71,450**	**18,425**	**37,662**
	Debt Service					
	Principal	478,025	549,978	575,161	575,161	1,166,241
	Interest	154,032	106,270	103,760	72,508	59,871
	FUND TOTALS	**4,653,074**	**4,254,784**	**4,470,041**	**4,640,675**	**6,192,764**

City of Oakwood, Georgia
2020 General Fund Adopted Budget
Mayor & Council

Account	Account Name	2017 Actuals	2018 Actuals	2019 Budget	2019 Projected	2020 Adopted
	Salaries					
1511100	Salaries-Regular	50,700	46,800	46,800	46,800	68,400
	Salaries Subtotal:	**50,700**	**46,800**	**46,800**	**46,800**	**68,400**
	Employee Benefits					
1512200	Social Security Contributions	2,902	2,455	2,905	2,455	4,243
1512300	Medicare Contributions	679	574	682	575	994
1512400	Retirement	18,299	12,540	15,609	15,841	16,554
1512600	Unemployment Insurance (GA-SUI)	655	538	512	401	642
1512900	Other Benefits - Meeting Per Diem	3,600	2,200	2,500	2,500	2,500
1512902	Wellness Program	0	0	0	0	0
	Employee Benefits Subtotal:	**26,134**	**18,307**	**22,208**	**21,772**	**24,933**
	Services and Supplies					
1523100	Risk Management	6,082	6,502	8,912	8,043	9,263
1523200	Phones	774	632	720	458	504
1523300	Advertising	0	0	0	30	0
1523400	Printing & Binding	0	82	0	0	0
1523500	Travel Allowance	3,016	1,185	3,000	2,668	2,475
1523502	Meals	1,418	1,267	1,200	1,871	1,200
1523600	Dues & Fees	0	200	300	265	300
1523700	Education & Training	4,024	3,133	4,200	3,433	3,000
1531100	General Supplies/Materials	0	74	0	0	0
1531101	Uniforms	123	43	100	0	0
1531103	Stamps	0	276	144	326	288
1573600	Miscellaneous	0	1,386	0	235	0
	Services and Supplies Subtotal:	**15,437**	**14,780**	**18,576**	**17,329**	**17,030**
	Operating Subtotal:	**92,272**	**79,887**	**87,584**	**85,901**	**110,363**
	Capital Outlays					
1541301	Capital Outlay- Contingency Fund*	29,692	1,163	25,000	2,600	0
	Capital Subtotal:	**29,692**	**1,163**	**25,000**	**2,600**	**0**
	Grand Total:	**121,964**	**81,050**	**112,584**	**88,501**	**110,363**

City of Oakwood, Georgia
2020 General Fund Adopted Budget
General Administration

Account	Account Name	2017 Actuals	2018 Actuals	2019 Budget	2019 Projected	2020 Adopted
	Salaries					
3511100	Salaries-Regular	273,874	301,108	317,083	216,618	328,626
	Salaries Subtotal:	**273,874**	**301,108**	**317,083**	**216,618**	**328,626**
	Employee Benefits					
3512100	Health Insurance	48,324	56,558	60,742	62,370	62,128
3512101	Life Insurance	297	216	339	0	339
3512102	Dental Insurance	4,866	1,417	3,000	613	3,076
3512105	Insurance (Other)- LTD	904	1,610	1,601	2,062	1,601
3512300	Medicare Contributions	3,971	4,548	4,600	4,746	4,766
3512400	Retirement	103,259	62,699	78,044	79,203	82,768
3512600	Unemployment Insurance (GA-SUI)	496	410	321	319	321
3512700	Workers Compensation Insurance	6,676	1,235	1,633	1,889	1,927
3512902	Wellness Program	0	0	0	0	0
	Employee Benefits Subtotal:	**168,794**	**128,693**	**150,280**	**151,202**	**156,926**
	Services and Supplies					
3521200	Audit/Financial Statements	21,754	10,880	10,000	10,880	11,000
3521201	Legal	34,266	46,306	30,000	61,198	32,000
3521206	Contract Services	60,729	55,753	55,000	96,098	55,000
3522200	Bldg & Grounds	3,448	6,672	2,725	6,433	6,500
3522202	Office Equipment/Comp.Maintenance	15	96	0	0	0
3523100	Risk Management	1,366	3,256	4,371	4,188	4,140
3523200	Phones	10,624	10,647	10,320	8,826	8,976
3523201	Internet	1,944	3,276	1,980	1,731	1,560
3523300	Advertisement	3,216	1,986	2,000	2,700	2,000
3523400	Printing & Binding	164	3,379	2,500	237	250
3523500	Travel Allowance	9,021	10,640	12,000	12,251	12,000
3523600	Dues & Fees	8,497	6,999	7,500	7,002	7,000
3523700	Education & Training	550	1,202	1,500	6,980	5,000
3523901	Bank Charges	2,877	2,853	2,750	4,862	3,000
3523902	Ad Valorem Tax Refund	3,227	0	3,000	0	0
3531100	General Supplies/Materials	4,810	4,024	2,780	5,323	4,000
3531101	Uniforms	270	0	0	0	0
3531102	Office Supplies	2,365	1,522	2,000	1,948	1,500
3531103	Stamps	976	1,191	1,000	931	1,000
3531104	Meter Rental	540	540	716	539	716
3531210	Water	1,592	1,683	1,140	1,797	1,330
3531230	Electric	6,775	6,027	6,024	5,558	6,720
3531401	Books & Periodicals	189	103	500	0	250
3531601	Equipment Office/Computer	3,053	0	250	0	0
3573200	Election	0	0	1,000	30	0
3573300	Maps & Plats	0	0	0	0	0
3573400	Community Services	0	81	0	0	0
3573600	Miscellaneous	1,849	1,178	200	4,210	0
3581300	TAN Principal	0	0	0	0	0
3582300	TAN Interest	0	0	0	0	0
	Services and Supplies Subtotal:	**184,114**	**180,294**	**161,256**	**243,722**	**163,942**
	Operating Subtotal:	**626,782**	**610,095**	**628,619**	**611,542**	**649,494**
	Capital Outlays					
	Capital Outlay- Equipment	0	0	0	0	37,100
	Capital Outlay- City Hall	16,312	1,025	0	0	30,000
	Capital Subtotal:	**16,312**	**1,025**	**0**	**0**	**67,100**
	Grand Total:	**643,094**	**611,120**	**628,619**	**611,542**	**716,594**

City of Oakwood, Georgia
2020 General Fund Adopted Budget
Community Development

Account	Account Name	2017 Actuals	2018 Actuals	2019 Budget	2019 Projected	2020 Adopted
	Salaries					
4511100	Salaries-Regular	18,241	111,286	117,261	111,372	156,545
4511001	Salaries-Planning & Zoning	0	0	0	0	0
	Salaries Subtotal:	**18,241**	**111,286**	**117,261**	**111,372**	**156,545**
	Employee Benefits					
4512100	Health Insurance	4,561	44,275	48,572	74,844	76,797
4512101	Life Insurance	(27)	162	226	0	339
4512102	Dental Insurance	0	2,015	2,000	1,655	2,051
4512105	Insurance (Other)- LTD	18	721	758	1,036	770
4512200	Social Security Contributions	109	0	0	0	0
4512300	Medicare Contributions	264	1,614	1,702	1,821	2,271
4512400	Retirement	3,268	15,675	19,511	19,801	20,692
4512600	Unemployment Insurance (GA-SUI)	257	261	214	203	321
4512700	Workers Compensation Insurance	888	2,954	3,920	4,533	4,624
4512900	Other Employee Benefits - Meeting Per Die	2,750	2,600	3,000	1,850	3,000
4512902	Wellness Program	0	0	0	0	0
	Employee Benefits Subtotal:	**12,087**	**70,277**	**79,903**	**105,743**	**110,865**
	Services and Supplies					
4521201	Legal	0	0	0	225	250
4521205	Engineering Plan Review	0	0	0	0	0
4521206	Contract Services	186,693	222,661	185,656	231,417	250,000
4522200	P&Z Bldg & Grounds	395	65	0	0	0
4522201	Vehicle Maintenance	0	0	0	0	0
4522202	Office Equipment/Comp.Maintenance	0	0	250	0	200
4523100	Risk Management	203	0	52	53	41
4523200	Phones	3,513	3,318	3,500	2,858	3,500
4523300	Advertisement	198	480	384	290	384
4523400	Printing & Binding	200	36	100	92	100
4523500	Travel Allowance	640	4,800	6,000	4,618	6,000
4523600	Dues & Fees	0	54	535	385	800
4523700	Education & Training	0	20	2,800	0	3,000
4531100	General Supplies/Materials	217	590	500	1,924	1,800
4531101	Uniforms	0	0	200	750	200
4531102	Office Supplies	614	771	500	535	500
4531103	Stamps	818	1,481	1,668	327	1,000
4531210	Water	629	688	396	704	396
4531230	Electric	2,857	3,802	2,800	4,066	2,800
4531270	Fuel/Gas/Oil	63	0	0	0	0
4531601	Equipment Office/Computer	0	0	0	0	2,500
4573300	Maps & Plats	(403)	26	200	0	200
4573600	Miscellaneous	893	0	1,000	0	500
	Services and Supplies Subtotal:	**197,531**	**238,792**	**206,541**	**248,244**	**274,171**
	Operating Subtotal:	**227,859**	**420,355**	**403,705**	**465,359**	**541,581**
	Capital Outlays					
	Capital Outlay- Equipment	0	0	0	0	1,200
	Capital Outlay- Vehicle	0	0	0	0	30,000
	Capital Subtotal:	**0**	**0**	**0**	**0**	**31,200**
	Grand Total:	**227,859**	**420,355**	**403,705**	**465,359**	**572,781**

City of Oakwood, Georgia
2020 General Fund Adopted Budget
Community Services

Account	Account Name	2017 Actuals	2018 Actuals	2019 Budget	2019 Projected	2020 Adopted
	Salaries					
5511200	Salaries-Part-time	5,404	5,088	0	0	15,000
5511201	Salaries-Seasonal	0	0	0	0	0
	Salaries Subtotal:	**5,404**	**5,088**	**0**	**0**	**15,000**
	Employee Benefits					
5512200	Social Security Contributions	335	315	0	0	930
5512300	Medicare Contributions	78	74	0	0	218
5512600	Unemployment Insurance (GA-SUI)	80	60	0	0	0
5512700	Workers Compensation Insurance	0	0	0	0	0
	Employee Benefits Subtotal:	**493**	**449**	**0**	**0**	**1,148**
	Services and Supplies					
5521206	Contract Services	32,500	32,825	35,000	32,700	0
5522200	Bldg & Grounds	3,295	3,391	2,000	1,495	2,000
5522203	Park Area	2,093	893	1,000	0	1,000
5522204	Community Center	2,538	388	1,000	9,107	10,000
5522206	Community Service Events	2,237	1,372	2,000	0	2,000
5522250	Cemetery	0	0	0	0	0
5523100	Risk Management	2,039	3,610	4,798	4,317	4,270
5523201	Internet	0	0	0	1,917	1,000
5531100	General Supplies/Materials	88	1,311	0	99	0
5531210	Water	1,432	1,350	900	2,571	1,500
5531230	Electric	7,983	8,579	8,000	9,155	8,000
5531400	Refunds-Community Center	5,965	10,550	6,000	7,075	6,000
5532111	Swimming Pool	9,707	6,320	7,000	5,125	7,000
	Services and Supplies Subtotal:	**69,877**	**70,589**	**67,698**	**73,561**	**42,770**
	Operating Subtotal:	**75,774**	**76,126**	**67,698**	**73,561**	**58,918**
	Capital Outlays					
5542500	Capital Outlay-Equipment	0	3,326	0	0	0
5542502	Pool Area Improvements	0	0	0	0	200,000
5542501	Playground Equipment Replacement	0	49,737	0	0	0
	Capital Subtotal:	**0**	**53,063**	**0**	**0**	**200,000**
	Grand Total:	**75,774**	**129,189**	**67,698**	**73,561**	**258,918**

City of Oakwood, Georgia
2020 General Fund Adopted Budget
Police Department

Account	Account Name	2017 Actuals	2018 Actuals	2019 Budget	2019 Projected	2020 Adopted
	Salaries					
6511100	Salaries-Regular	656,424	622,814	654,852	708,729	876,470
6511300	Salaries- Overtime	14,516	14,259	18,000	26,455	30,000
	Salaries Subtotal:	**670,941**	**637,073**	**672,852**	**735,184**	**906,470**
	Employee Benefits					
6512100	Health Insurance	245,857	236,078	277,346	315,764	429,676
6512101	Life Insurance	1,556	950	1,695	0	2,373
6512102	Dental Insurance	27,885	2,989	16,000	3,698	24,462
6512105	Insurance (Other)- LTD	2,855	3,579	3,662	6,456	3,701
6512200	Social Security Contributions	85	23	0	0	0
6512300	Medicare Contributions	9,683	9,230	9,763	11,046	13,152
6512400	Retirement	265,337	181,828	218,522	229,327	231,750
6512600	Unemployment Insurance (GA-SUI)	2,605	2,204	1,605	1,530	2,354
6512700	Workers Compensation Insurance	19,258	13,591	17,637	20,480	20,805
6512902	Wellness Program	0	0	0	0	0
	Employee Benefits Subtotal:	**575,120**	**450,472**	**546,230**	**588,301**	**728,273**
	Services and Supplies					
6521201	Legal	0	0	0	585	0
6521206	Contract Services	0	520	0	4,078	0
6521301	Technology Services-Court	474	46,942	54,000	30,950	21,340
6522200	Bldg & Grounds	2,040	7,344	1,000	1,162	1,000
6522201	Vehicle Maintenance	18,063	14,493	15,000	22,384	20,000
6522202	Office Equipment/Comp.Maintenance	2,671	1,493	1,300	1,175	4,000
6523100	Risk Management	42,950	37,134	43,602	40,302	42,888
6523200	Phones	1,872	2,234	2,000	3,760	540
6523201	Internet	1,092	370	800	1,142	1,140
6523300	Advertising	0	80	0	60	0
6523400	Printing & Binding	794	871	900	0	1,400
6523500	Travel	0	0	0	1,055	0
6523502	Meals	0	0	0	32	0
6523600	Dues & Fees	11,476	7,304	12,000	7,771	42,588
6523700	Education & Training	2,334	8,216	4,000	5,105	8,400
6523901	Bank Charges	2,596	92	100	10	0
6531100	General Supplies/Materials	162	1,481	300	4,730	0
6531101	Uniforms	5,027	5,503	4,000	21,718	10,600
6531102	Office Supplies	2,298	1,232	1,250	192	1,250
6531103	Stamps	387	456	200	406	200
6531210	Water	629	688	500	663	0
6531230	Electric	6,179	4,580	5,000	5,091	0
6531270	Fuel/Gas/Oil	46,047	47,134	54,000	51,590	61,200
6531600	PD New Equipment	9,588	5,933	7,000	84,172	86,740
6531602	Condemnation Expense	9,822	8,926	0	0	0
6573600	Miscellaneous	0	0	0	0	0
6576500	PD Jail	14,818	14,829	18,000	17,040	25,560
	Services and Supplies Subtotal:	**181,317**	**217,855**	**224,952**	**305,173**	**328,846**
	Operating Subtotal:	**1,427,378**	**1,305,400**	**1,444,034**	**1,628,658**	**1,963,589**
	Capital Outlays					
6542200	Capital Outlay-Vehicles	0	1,422	0	0	0
6542500	Capital Outlay - Equipment	0	0	0	1,669	74,050
	Capital Subtotal:	**0**	**1,422**	**0**	**1,669**	**74,050**
	Transfers					
6589006	Transfers Out - Condemnation	0	0	31,552	18,425	0
	Transfers Subtotal:	**0**	**0**	**31,552**	**18,425**	**0**
	Grand Total:	**1,427,378**	**1,306,822**	**1,475,586**	**1,648,752**	**2,037,639**

City of Oakwood, Georgia
2020 General Fund Adopted Budget
Economic Development

Account	Account Name	2017 Actuals	2018 Actuals	2019 Budget	2019 Projected	2020 Adopted
	Services and Supplies					
7512900	Meeting Per Diem-Econ Dev.	600	550	600	550	600
7521201	Legal	0	600	0	16	500
7521206	Contract Services	0	150	0	1,600	0
7523300	Advertising	8,250	2,365	1,500	1,375	0
7531103	Stamps	0	276	25	326	0
7573003	CVB "Convention Visitor Bureau	34,747	41,034	39,400	41,400	41,800
7573201	EDC Pledge	20,000	20,000	20,000	20,000	20,000
	Services and Supplies Subtotal:	**63,597**	**64,975**	**61,525**	**65,267**	**62,900**
	Operating Subtotal:	**63,597**	**64,975**	**61,525**	**65,267**	**62,900**
	Capital Outlays					
7541200	Gateway Initiative	0	0	0	0	0
7541201	Gateway Community Sign	0	8,500	8,500	11,046	8,500
7541318	CHIP Assistance	0	0	0	0	0
7541410	Industry Way Extension	29,882	9,785	0	0	0
	Capital Subtotal:	**29,882**	**18,285**	**8,500**	**11,046**	**8,500**
	Debt Service					
7581002	McClure Property 18 acres - principal	126,125	132,578	139,361	139,361	146,491
7582004	McClure Property 18 acres - interest	62,247	55,794	49,011	49,011	41,881
7582005	UCB- McClure Property 4 acres	0	0	0	0	0
7582006	W. White Industrial Park	0	4,600	0	0	0
	Debt Service Subtotal:	**188,372**	**192,972**	**188,372**	**188,372**	**188,372**
	Transfers					
7589001	Transfers Out to TAD Fund	27,389	33,965	39,898	0	37,662
	Transfers Subtotal:	**27,389**	**33,965**	**39,898**	**0**	**37,662**
	Grand Total:	**309,240**	**310,197**	**298,295**	**264,685**	**297,434**

City of Oakwood, Georgia
2020 General Fund Adopted Budget
Streets Department

Account	Account Name	2017 Actuals	2018 Actuals	2019 Budget	2019 Projected	2020 Adopted
	Salaries					
8511100	Salaries-Regular	158,009	166,438	173,831	176,631	182,479
8511300	Salaries- Overtime	9,554	9,717	8,500	13,027	9,500
	Salaries Subtotal:	**167,562**	**176,155**	**182,331**	**189,658**	**191,979**
	Employee Benefits					
8512100	Health Insurance	57,974	63,525	72,827	74,844	74,956
8512101	Life Insurance	324	216	339	0	339
8512102	Dental Insurance	1,637	2,504	3,000	1,524	3,076
8512105	Insurance (Other)- LTD	627	884	819	1,209	819
8512300	Medicare Contributions	2,430	2,554	5,043	2,751	2,785
8512400	Retirement	67,314	40,755	50,729	51,485	53,799
8512600	Unemployment Insurance (GA-SUI)	437	394	321	568	321
8512700	Workers Compensation Insurance	3,539	3,457	4,573	5,288	5,394
8512900	Meeting Per Diem - Streets	0	0	0	0	0
8512902	Wellness Program	0	0	0	0	0
	Employee Benefits Subtotal:	**134,283**	**114,289**	**137,651**	**137,669**	**141,489**
	Services and Supplies					
8521206	Contract Services	21,296	7,095	90,000	57,420	0
8522200	Bldg & Grounds	13,502	752	25,000	16,693	5,000
8522201	Vehicle Maintenance	2,820	2,788	3,000	6,345	3,000
8522202	Office Equip/Computer Maint.	0	31	1,000	594	1,000
8522205	Street Machinery/Equip.Maintenance	3,676	9,062	6,500	1,113	6,500
8522325	Street Maintenance	137,274	21,040	15,000	14,024	15,000
8523100	Risk Management	6,107	7,703	7,942	7,129	9,857
8523200	Phones	1,840	2,009	2,100	1,866	2,100
8523201	Internet	0	0	0	938	1,000
8523300	Advertising	381	80	0	80	0
8523400	Printing & Binding	82	0	0	0	0
8523500	Travel	0	1,313	1,200	520	1,200
8523600	Dues & Fees	804	633	1,000	502	1,000
8523700	Education & Training	1,365	864	1,500	140	1,500
8531100	General Supplies & Materials	577	1,446	500	3,111	1,000
8531101	Uniforms	1,082	366	350	1,243	500
8531102	Office Supplies	399	346	500	96	500
8531103	Stamps	110	326	100	326	100
8531105	Shop Equipment/ Tools	1,998	495	6,000	1,135	5,000
8531210	Water	352	369	400	1,006	400
8531230	Electric	3,833	4,449	3,500	7,709	8,000
8531240	Street Lights	91,549	91,057	80,000	84,889	80,000
8531250	Traffic Engineering (Signal Lights)	11,110	11,687	12,000	12,722	12,000
8531270	Fuel/Gas/Oil	6,372	8,114	6,000	9,168	10,000
8531601	Equipment Office/Computer	0	0	1,500	0	1,500
	Services and Supplies Subtotal:	**306,529**	**172,025**	**265,092**	**228,769**	**166,157**
	Operating Subtotal:	**608,374**	**462,469**	**585,074**	**556,096**	**499,625**
	Capital Outlays					
8541403	Pavement Management Program	67,265	48,695	54,548	54,548	59,653
8541409	Learning Way Improvements	0	0	0	75,947	0
8541413	M.Stringer Rd	2,400	0	0	0	0
8541414	Old Oakwood Rd Widening	505,484	0	0	0	0
8542500	Capital Outlay - Equipment	0	0	0	0	1,200
8542201	Vehicle/Equip Replacement Program-PW	2,898	47,739	0	9,559	230,000
	Capital Subtotal:	**578,047**	**96,434**	**54,548**	**140,054**	**290,853**
	Debt Service					
8582001	UCB- Thurmon Tanner Pkwy- Interest	91,785	45,876	54,749	23,497	17,990
8582002	UCB- Thurmon Tanner Pkwy- Principal	351,900	417,400	435,800	435,800	1,019,750
	Debt Service Subtotal:	**443,685**	**463,276**	**490,549**	**459,297**	**1,037,740**
	Grand Total:	**1,630,106**	**1,022,179**	**1,130,171**	**1,155,447**	**1,828,218**

City of Oakwood, Georgia
2020 General Fund Adopted Budget
Solid Waste Department

Account	Account Name	2017 Actuals	2018 Actuals	2019 Budget	2019 Projected	2020 Adopted
	Employee Benefits					
9512700	Workers Compensation Insurance	2,282	3,457	4,573	5,288	5,394
	Employee Benefits Subtotal:	**2,282**	**3,457**	**4,573**	**5,288**	**5,394**
	Services and Supplies					
9522110	Solid Waste Disposal-Landfill Fees	26,122	28,889	26,500	21,035	26,500
9522111	Recycling	0	543	0	1,559	1,500
9522201	Vehicle Maintenance	4,192	6,779	5,000	13,037	7,500
9523100	Risk Management	1,280	8,521	2,886	9,255	2,004
9523200	Phones	0	242	0	0	0
9531103	Stamps	0	276	0	326	0
9531270	Fuel/Gas/Oil	3,671	4,042	4,000	3,246	4,000
	Services and Supplies Subtotal:	**35,266**	**49,292**	**38,386**	**48,458**	**41,504**
	Operating Subtotal:	**37,548**	**52,749**	**42,959**	**53,746**	**46,898**
	Capital Outlays					
9542500	Capital Outlay-Equipment	2,750	65,691	25,000	10,661	25,000
	Capital Subtotal:	**2,750**	**65,691**	**25,000**	**10,661**	**25,000**
	Grand Total:	**40,298**	**118,440**	**67,959**	**64,407**	**71,898**

City of Oakwood, Georgia
2020 General Fund Adopted Budget
Courts

Account	Account Name	2017 Actuals	2018 Actuals	2019 Budget	2019 Projected	2020 Adopted
	Salaries					
13511100	Salary-Clerk	0	40,429	42,600	42,600	44,147
13511300	Salary-Overtime	0	0	0	0	0
	Salaries Subtotal:	**0**	**40,429**	**42,600**	**42,600**	**44,147**
	Employee Benefits					
13512100	Health Insurance	0	21,120	24,305	27,030	24,998
13512101	Life Insurance	0	63	113	0	113
13512102	Dental Insurance	0	33	1,000	39	1,038
13512105	Insurance (Other)- LTD	0	185	163	285	163
13512300	Medicare Contributions	0	586	618	619	641
13512400	Retirement	0	0	7,805	7,920	8,277
13512600	Unemployment Insurance (GA-SUI)	0	124	107	104	107
13512700	Workers Compensation Insurance	0	9	327	298	386
13512902	Wellness Program	0	0	0	0	0
	Employee Benefits Subtotal:	**0**	**22,120**	**34,438**	**36,295**	**35,723**
	Services and Supplies					
13521202	PD Court	19,260	18,455	19,260	19,660	25,000
13521203	PD Public Defender	3,000	2,750	3,000	3,000	3,000
13521206	Contract Services	0	0	0	100	0
13521301	Technology Services CJT	0	47	13,200	9,722	16,000
13522200	Bldg & Grounds	0	0	500	0	500
13522202	Office Equipment/Comp.Maintenance	0	0	400	0	400
13523100	Risk Management	0	0	26	0	20
13523200	Phones	0	0	0	131	0
13523201	Internet	0	774	800	963	800
13523400	Printing & Binding	0	104	500	0	500
13523500	Travel	0	0	0	156	0
13523600	Dues & Fees	0	2,979	1,200	158	1,670
13523700	Education & Training	0	625	400	225	1,875
13523901	Bank Charges	2,596	0	0	0	0
13531101	Uniforms	0	1,567	0	0	185
13531102	Office Supplies	0	1,304	1,250	44	1,250
13531103	Stamps	0	283	150	326	150
13531210	Water	0	0	0	0	0
13531230	Electric	0	0	0	0	0
13531600	New Equipment	0	839	1,000	281	1,000
13574000	POAB	26,565	26,721	28,000	27,120	28,000
13574500	Crime Victims Fund	22,660	23,800	24,000	22,608	24,000
13575000	Brain & Spinal Fund	1,618	1,278	1,800	1,500	1,800
13576600	Indigent Defense Fund	83,725	94,743	96,000	90,031	96,000
13577000	Bond Refunds	4,687	8,064	7,500	5,646	7,500
13577600	GSCCA Victim Assistance	5,452	312	600	416	600
13577601	Crime Lab Fee	350	550	800	814	800
13577602	Drivers Ed Training Fee	5,938	6,819	7,000	6,624	7,000
13577603	Drug and Abuse Treatment Local	1,510	869	1,000	0	1,000
	Services and Supplies Subtotal:	**177,361**	**192,883**	**208,386**	**189,525**	**219,050**
	Operating Subtotal:	**177,361**	**255,432**	**285,424**	**268,420**	**298,920**
	Grand Total:	**177,361**	**255,432**	**285,424**	**268,420**	**298,920**