FY2023 Budget

PINE LAKE GEORGIA

Arts' Natural Habitat



Adopted December 13, 2022

Presented November 29, 2022/Revised December 1, 2022

City of Pine Lake, Georgia

Presented by: Mayor Melanie Hammet

Prepared by: ChaQuias Thornton, City Administrator, CFO

RESOLUTION NO. R-14-2022

A RESOLUTION OF THE MAYOR AND CITY COUNCIL ADOPTING THE PROPOSED 2023 BUDGETS

WHEREAS, the Charter of the City of Pine Lake provides that the City Council by resolution shall adopt the final operating, budget for the ensuing fiscal year not later than December 27 of each year; and

NOW, THEREFORE BE IT RESOLVED by the City Council of the City of Pine Lake, Georgia that the budget of revenues and expenditures for the various funds of the City for the year 2023, a copy of which is attached to this resolution as Exhibit 1 – FY2023 Budgets Proposal, is hereby adopted. The aforesaid copy of the budget of revenues and expenditures for the fiscal year 2023, labeled Exhibit 1 – FY2023 Budgets Proposal, is incorporated by reference into this resolution and expressly made a part hereof.

Effective: January 1, 2023
Adopted: December 13, 2022

Melanie Hammet, Mayor

ATTEST:

ChaQuias M. Thornton, City Administrator/Acting Clerk

2023 FISCAL YEAR BUDGET PROPOSAL – 11/16/2022

Pursuant to Section 6.24 – Operating budget of the Pine Lake Charter
On or before a date fixed by the city council but not later than 45 days prior to the beginning of each fiscal year, the mayor shall submit to the city council a proposed operating budget for the ensuing fiscal year. The budget shall be accompanied by a message from the mayor containing a statement of the general fiscal policies of the city, the important features of the budget, explanations of major changes recommended for the next fiscal year, a general summary of the budget, and such other comments and information as he may deem pertinent. The operating budget, the capital improvements budget, the budget message, and all supporting documents shall be filed in the office of the city clerk and shall be open to public inspection.

Presented by: Mayor Melanie Hammet
Prepared by: ChaQuias M. Thornton, City Admin, CFO

Departmental Submissions for Departmental Line Item Budgeting provided by:

Department Heads:

ChaQuias M. Thornton – Administration, Municipal Court, Public Works, Recreation

Sarai Y'Hudah-Green – Public Safety

TENTATIVE SCHEDULING FOR FORMAL BUDGET PRESENTATION AND ADOPTION

TUESDAY, NOVEMBER 29, 2022
FORMAL PRESENTATION OF FY 2023 BUDGET PROPOSAL

TUESDAY, DECEMBER 13, 2022
PUBLIC HEARING TO TAKE PUBLIC COMMENT ON BUDGET PROPOSAL
FY2023 BUDGET RESOLUTION

TUESDAY, DECEMBER 13, 2022
ADOPTION - FY2023 BUDGET RESOLUTION

MEMORANDUM
City of Pine Lake
425 Allgood Road
Stone Mountain, GA 30083

DATE : November 16, 2022
TO : Mayor and City Council
FROM : City Administrator ChaQuias Thornton
RE : Formal Budget Proposal Discussion – FY2023 Budget

Governmental accounting systems are organized and operated on a fund basis, with each fund classified by three categories. The three categories are:

1. **Governmental funds** – used to account for activities primarily supported by taxes, grants, and similar revenue sources.
2. **Proprietary funds** – used to account for activities that receive significant support from fees and charges.
3. **Fiduciary funds** – used to account for resources that a government holds as a trustee or agent on behalf of an outside party that cannot be used to support the government's own programs.

The City of Pine Lake maintains nine governmental activity fund accounts (highlighted below) that operate within the first two of the categories listed above. These fund accounts are:

Governmental Funds

- General Fund
- Capital Projects Fund
- Confiscated Assets
- Debt Service

Special Revenue Funds

- DDA Revenue Bond Fund
- McAllister Environmental Fund
- Special Purpose Local Option Sales Tax (SPLOST) Fund
- American Rescue Plan Act Fund

Proprietary Fund

- Storm Water Enterprise Fund

The Governmental Fund known as General Fund 001 is divided into several different classifications of activities. These activities are further categorized by department titles and types. The activities include:

- Administration – Department 011
- Court – Department 012
- Police – Department 013
- Public Works – Department 014
- Recreation – Department 023

The City prepares annual budgets for its General Fund, DDA Revenue Bond Fund, Debt Service Fund, Capital Projects Fund, Storm Water, SPLOST Fund, and ARPA Fund. All are represented in this document.

Revenues collected within General Fund 001 and fund balance reserves are used to offset expenditures that are incurred within the governmental activities' categories.

The fiscal year begins January 1, 2023 and ends December 31, 2023. Formal presentation of the FY2023 budget is scheduled to be conducted during the November 29, 2022 regular meeting session of Mayor and Council. Public Hearing to receive comments on the Proposed FY2023 Budget is scheduled for December 13, 2022. The FY2023 budget appropriations resolution is tentatively scheduled final consideration of the appropriations resolution and resolution adoption on December 13, 2022.

The City's budget is a collective of revenue estimation, expenditure expectations, and municipal finance policy. The budget is used to communicate the City's planned allocation of resources, provides a description of the City's activities, and – as formally adopted – provides a statement to the public for use of taxpayer dollars.

When managing the municipal finances of the City of Pine Lake, the Administration is committed to implementing sound financial principles, as required by, local provision, Generally Accepted Accounting Principles (GAAP), and Government Accounting Standards Board (GASB) pronouncements that govern local government finance.

GENERAL FUND

REVENUE

Please see below the summary of proposed general fund revenues anticipated for collection during the FY2020 budget cycle.

REVENUES	2022 Approved Budget		2022 Revised Budget		2023 Proposed Budget
Taxes	796,000		795,064		799,069
Licenses & Permits	10,700		12,000		14,225
Intergovernmental	-		-		11,382
Charges for Services	43,560		43,560		72,392
Fines and Forfeitures	64,000		77,200		76,800
Investment Income	1,000		1,000		1,000
Private Grants	-		5,000		-
Miscellaneous Revenue	3,300		3,300		3,000
Other Financing Sources	-		-		-
TOTAL CURRENT REVENUE	918,560		937,124		977,868
Transfers To	77,230		77,230		77,230
From Fund Balance	56,520		31,340		46,786
To Fund Balance	-		-		-
TOTAL GENERAL FUND REVENUE	897,850		891,234		947,424
EXPENDITURES					
Personal Srvcs/Employee Benefits	540,810		516,068		549,152
Purchased/Contracted Services	233,850		298,068		312,982
Supplies	59,240		60,517		63,290
Capital Outlays	6,050		1,050		7,000
Payments to Others	-		15,531		15,000
TOTAL GENERAL FUND EXPENDITURES	897,850		891,234		947,424
Over/Deficit					(0)

The Mayor submits formal budget estimates of a total General Fund Budget of $947,424 in revenues with offsetting expenditure estimation of $947,424.

CITY OF PINE LAKE MUNICIPAL REVENUE PORTFOLIO

The City of Pine Lake's capacity to generate revenue is founded upon the City's revenue-raising authority that is granted to the City per state law. Also, under Georgia law, the City is required to adopt a balanced budget (revenues = expenditures). Under this rule, the City cannot budget expenses in excess of available revenue. The task of the local government organization is to balance and manage revenues in a manner that funds services requested by the citizens and businesses while adhering to local, state, and federal statutes regarding municipal finance.

The primary revenue sources for the City of Pine Lake are taxes, non-tax revenues such as fees, and proprietary (enterprise) funds. The City operates in an intergovernmental system and generates revenue from its own sources as it is authorized to do by the state. The City also receives revenue in the form of federal and state aid.

The following revenue sources make up the City's revenue portfolio:

Taxes on Property

Ad Valorem Tax

The ad valorem tax (or property tax) is an important component of municipal revenue. It provides a stable source of revenue for the City. Residents and non-resident taxpayers received a direct benefit for paying property tax. The City uses the tax revenue to fund its General Fund 001 activities such as public safety, street maintenance and repair, recreation, transportation enhancement projects, community development projects, and storm drain systems. The property tax rate can be adjusted to generate the amount of revenue necessary to provide municipal services. Current tax rate is 18.422 mils.

Taxation of Motor Vehicles

As allowed by the Georgia Constitution, motor vehicles are taxed in a manner that is different than the taxation of other property. The "birthday day" or annual ad valorem tax for motor vehicles was exempted in 2012 legislation and was implemented as a one-time tax that is imposed on the fair market value of the vehicle.

Real Estate Transfer Tax

A real estate transfer tax is imposed at a rate of $1 on the first $1,000 and 10 cents on each additional $10 of any conveyance of real property when the value of the interest transferred is more than $100. For such transactions on property that happen within the City's jurisdiction, the DeKalb County Superior Court Clerk collects the tax and distributes it to the City monthly. This revenue is distributed based on the City's millage rate.

Intangible Tax

Intangible tax is revenue on long-term real estate notes. Long-term notes are those that are due more than three years from the date of execution and are secured by real estate. The tax is assessed at $1.50 for each $500 of the face amount of the note with the maximum intangible recording tax being $25,000.

Alcoholic Beverage Excise Taxes

Taxes levied on distilled spirits (up to $.22 per liter on packaged sales and 3% of the sale price on sales by the drink), wine (up to $.22 per liter), and malt beverages (up to $6.00 per bulk container and up to $.05 per 12 ounce bottle, can, or other container).

Insurance Premium Taxes and License Fees

Insurance premium tax is a levy of 1% on life insurance companies based on gross premium on policies of persons living within the City's jurisdiction. The City can levy a gross premium tax of no more than 2.5% on all other types of insurance companies. This tax is collected by the Georgia Commissioner of Insurance and is remitted to the City on an annual basis in October of every year.

The City also imposed and collects license fees on insurance companies doing business within the City's limits. By state statute, and through submission of the City's ordinance adopting the imposition of insurance license fees, the City can impose a $50.00 fee on insurance companies. The fee is based on population.

Business and Occupation Taxes

The City levies and collects business and occupation taxes on businesses and practitioners with offices or locations within the City. Some types of business are exempt from this tax (i.e. non-profits). The City uses the "number of employees" method of taxation. The City's method of taxation is $150 for 0-5 employees and $20 for each employee over 5.

Franchise Fees

The City enters into franchise agreements or contracts with cable, electric, and gas companies doing business in the City. These agreements determine the terms that a public utility company abides by when using the City's right of way. The fee is most often a percentage of the utility's gross receipts within the municipality. The electric franchise fee is remitted to the City annually, while gas, and cable franchise fees are remitted quarterly.

Fines and Forfeitures, Court Fees, and Costs

This revenue includes traffic fines, fines from violations of City Code, bonds posted to guarantee court appearances, and other court costs.

Charges for Use

The City charges for providing accident reports, conducting background checks, sanitation services, and building and land rentals.

Alcoholic Beverage Licenses

The City requires that a person or business have a license from the City to sell alcohol, retail or wholesale, within the City. The amount of the fee, by license type, is established by resolution of the Council.

Non-Business Licenses

The City collects revenue for building permits, certificates of occupancy, sign and fence permits, and public space and film permits.

Private Contributions

From time to time the City solicits or receives private contributions and/or donations for hosting special events, for community initiatives, etc.

Federal and State Grants and Loans

The City may sometimes receive federal and/or state funding through programs such as the Community Development Block Grant program (CDBG), the Georgia Department of Transportation's Local Maintenance Improvement Grant program (LMIG), etc.

Other Financing Sources

These sources include funding from leases (i.e. Georgia Municipal Association (GMA) Capital Lease program), interest on investments, and from confiscated assets or the sale of contraband property.

General Fund revenues are summarized beginning on page 2 of the Exhibit 1. The following notes were made regarding the estimates of revenues:

TAXES

1) Total taxes are budgeted at $4,005 more than the 2022 budget as amended to-date going from $795,064 to $799,069 in 2023.

2) Ad valorem taxes
   a) Real estate ad valorem taxes ($35,354,613 in taxable real and personal property as certified 07/27/2022)
      i) Assumes 0% increase in digest
      ii) A decrease in taxable value due to appeals is estimated at 2.5% of the digest
   b) Assumes an ad valorem tax rate of 18.422 mils as adopted in 2022
   c) Utility ad valorem taxes - Assumes no change in digest or any new appeals
   d) Motor vehicle ad valorem taxes – Assumes a stabilization in tax due to the nature of the tax
   e) Franchise is assumed at a similar revenue amount as FY2022. The estimate is based on revenue expected to be collected in FY2022.

3) Other taxes
   a) For all other taxes the estimate is based upon actual revenues expected to be collected in FY2022.

LICENSES AND PERMITS

1) Beer & Wine Licenses; Liquor Beer and Wine Licenses – $200 increase is assumed based on the number of applicable licenses.
2) Insurance Licenses – Increase is assumed based on 2022 collections
3) Building Structure Permits – Revenue from Building Inspection Fees for new single family construction is expected to decrease slightly under the 2022 budget estimate. However, it is anticipated that a stabilized issuance of trade and rehabilitation related permits will continue to be the trend in 2022.
4) Certificates of Occupancy revenue is reduced based on an estimation in reduction of building structure permits.

   Business Licenses and Permits - Other:

   Revenue is not assessed for other miscellaneous forms of licenses and permits. The amount of revenue collected (if any) varies year-to-year and is not predictable based on the nature of the permit. Revenue adjustments are typically made to the budget after adoption of the budget and during the budget cycle, as necessary.

INTERGOVERNMENTAL REVENUES

1) Local Maintenance Improvement Grant (LMIG)
The LMIG program was developed in cooperation with several Georgia organizations and operated in conjunction with the Georgia DOT to help local governments achieve much-needed improvements to the state's roadway network through grant funding. The revenue stated in the budget ($11,382) is the amount of funds designated to the City by LMIG for FY2023 improvements but, the grant opportunity does require a local funding match of 30%. The match is included in the allocation of expenditures in Department 014 Public Works.

CHARGES FOR SERVICE

1) Accident Report and Background Checks are estimated at $300 and $10 respectively based on current year collections.

Sanitation charges are expected to be the same as the FY2022 budget estimation at $40,750 .

Health and Family Services - Building Rentals is anticipated to return to normal revenue collections based on near, pre-COVID rental scenarios and increased fees. Increase is anticipated from FY2022 estimates of $2,500 to FY2023 estimates of $20,000.

FINES AND FORFEITURES

1) Fine and forfeiture revenue is estimated at $76,800 in relation to projected 2022 year-end revenue. The net revenue is calculated based on the amount of municipal revenue collected for fines and forfeitures minus fund calculation expenditures assessed by County and State agencies such as Local Crime Victims Funds, Peace Officers A &B Annuity Fund, GSCCCA, etc, and bond refunds. Revenue is collected in a Municipal Court Pass Through account and funds are reconciled monthly within the City's general fund.

CONTRIBUTIONS PRIVATE SOURCES

There is no estimation of contributions from private sources.

MISCELLANEOUS INCOME

Miscellaneous income is estimated at $3,000 based on FY2022 receivables. This form of revenue includes collections from plan review fees, notary fees, open records requests, etc.

OTHER FINANCING SOURCES

1) Transfer to the DDA Revenue Bond Fund will be necessary in the amount of $77,230 for payment of principal and interest on the bond.

2) Revenue from General Fund Balance - Unrestricted Reserves is currently estimated at $46,786.
NOTE:
A FY2022 year-end 2022 amendment is proposed to forward $140,785 of American Rescue Plan Allocation to the General Fund as a stipulation of accepting the loss revenue option, ultimately increasing the City's fund balance.

EXPENDITURE INFORMATION ON NEXT PAGE

SUMMARY OF PROPOSED EXPENDITURES

EXPENDITURES	Approved 2022 Budget		Revised 2022 Budget		Proposed 2023 Budget
Personal Srvcs/Employee Benefits	540,810		516 ,068		549,152
Purchased/Contracted Services	233,850		298,068		312,982
Supplies	59,240		60,517		63,290
Capital Outlays	6,050		1,050		7,000
Payments to Others	-		15,531		15,000
Total General Fund Expenditures	897,850		891,234		947,424
Over/Deficit					(0)

This document provides expenditure expectancy detail for all departments and funds within Exhibit 1, beginning with page 6 of the attached exhibit. Highlighted expenditure detail is included for all General Fund departments within this memorandum for the FY2023 Budget proposal, beginning on the next page.

EXPENDITURES

DEPT 011 - ADMINISTRATION – MAYOR and COUNCIL (Governing Authority)

Personal Services/Benefits

The annual salary for Mayor with associated payroll tax is $3,875 each member. ($300/month plus applicable payroll taxes.)

Total expenditures for Mayor is budgeted at $5,376

The annual salary for each member of Council with associated payroll tax is $646. There are five members of Council.

Total expenditure for Council is budgeted at $3,230.

Purchased/Contracted Services

The annual allotment for Mayor's Expenses is $1,500.

NOTE: For all service departments that include salaries and wages increase in salaries across the board for all current regular employees (in the amount of 5.65%) was included in the budget estimates. Increase was approved by Mayor and Council upon the approval of Resolution 12-2022. Increase of 5.0% for the City Administrator position is proposed but, will require contract amendment.

For all service departments that include liability insurance premium cost, budget estimate was shown at 0% above the 2022 actual cost. Liability premium application is due to be submitted in Feb 2022. Any change in allocation will be considered at time of renewal.

DEPARTMENT 011 ADMINISTRATION

Total expenditure in the amount of $321,932 is proposed ($126,011 over the previous year's budget as amended year to-date.

Personal Services/Benefits – The FY2023 budget of $172,392 is proposed at $21,814 more than that of the FY2022 budget of $150,578 as amended to-date. This request includes 5.65% increase in salary and related expenses for the Administrative Coordinator, 5% increase in salary for the City Administrator ($7,334 of the Administrator salary is in lieu of health plan benefits), and 25% of salary and associated costs for transition of the PT Court Clerk position to a FT Court/PD/Admin position.

Purchased/Contracted Services - overall decrease of $1,328 going from $131,878 in 2022 (amended year to-date) to $130,550 in 2023 (as approved).

Professional and Technical Services - FY2023 budget of $84,200 is $13,765 less than that of the FY2022 budget of $97,965 as amended to-date. The decrease is attributed to a decrease in office administrative and professional (legal and other professional). $7,500 was moved from the professional services other line item to the cleaning services line item to adequately account for the cleaning service expenditure.

Property Services – FY2023 is budgeted at $8,650 ($6,400 more than that of the FY2022 budget as amended. The increase is attributed, in large part, to the move of cleaning services to the appropriate line item.

Supplies – Increase in FY2023 budget allocation is predicted in the amount of $525. The proposed increase is primarily due to increase in office supplies cost - represented by FY2022 actual expense.

DEPARTMENT 012 MUNICIPAL COURT

Total expenditures estimated at $94,669 - $15,877 over the FY2022 budget as amended to-date.

Personal Services/Employee Benefits represents an increase of $10,515 going from $12,779 to $23,294. Increase is attributed to the full year expense of 50% of a FT Court/PD/Admin Court Clerk as opposed to a partial year PT court clerk. The estimate includes employee benefits for full-time personnel such as health and retirement benefits and other payroll associated costs.

Purchased/Contracted Services – FY2023 budget is estimated at $3,875 more than the FY2022 budget as amended to-date. Cleaning services of $2,600 is moved from Professional/Technical Services. Repairs and maintenance is increased by $1,000.

Capital Outlay – There is a proposed expenditure of $2,000 for the purchase of a computer for the court services office.

Payments to Others - $12,500 is estimated as Payments to other Agencies and $2,500 is estimated for bond refund costs. No cost was budgeted in the previous year and therefore FY2022 year end adjustment will be necessary for appropriate accounting of the 2022 expenditure.

DEPARTMENT 013 POLICE

Total overall department expenditures estimated at $344,752 ($870 less than the FY2022 budget as amended to-date of $345,622).

Personal Services/Benefits – Is reduced from $273,954 to $272,902due to the offset of a reduction in health plan benefits from $63,821 to $39,835, a 5.65% increase in salaries for regular employees, and 25% of salary and associated costs for the full-time Court/PD/Admin clerk position.

Purchased/Contracted Services – FY2023 estimate of $55,025 is $757 less than the FY2022 budget as amended of $54,628. Other professional is reduced by $200, cleaning services are moved from other contracted services to the cleaning services line item, equipment repairs is increase by $1,000, automobile repair is decreased by $600, and telephone/internet services are decreased by 500. All expenditure allocations are reduced and/or increased based on current year expense as incurred.

Supplies - FY2023 estimate of $16,825 is $475 more than the FY2022 budget as amended to-date.of $16,350. The increase in expenditures is attributed to an increase in uniform cost for the potential on-boarding of two (2) new reserve officers for $450 and for $25 increase in ammo cost.

Capital Outlay is reduced by $1,050 due to a move in the annual renewal cost of equipment to the appropriate equipment maintenance line item.

DEPARTMENT 014 PUBLIC WORKS

Total department expenditures is represented at $143,762 ($10,164 more than the FY2022 budget as amended to-date of $133,598).

Personal Services/Benefits – FY2023 estimate of $66,355 is $2,251 less than the FY2022 budget as amended to-date of $68,606) Decrease is attributed to an offset of a 5.65% increase in salaries as approved by Resolution 12-2022 and a decrease in full year health plan expense (only one of the two public works employees participates in the plan. 75% of salary for public works personnel is accounted for in department 014. 50% of health plan benefit is account for in department 014. The remaining salaries and health costs are accounted for in the Storm Water Fund.

Purchases/Contracted Services – FY2023 estimate of $55,907 s $11,460 more than the FY2022 budget as amended of $44,447. The increase is attributed, in large part, to the Local Maintenance Improvement Grant and 30% match expense for street maintenance and repairs in the amount of $14,797.

Minimal supplies increase and no capital outlay is expense is estimated for the 2023 budget year.

DEPARTMENT 023 RECREATION

Total expenditures are estimated at $42,309 ($5,008 in excess of the FY2022 budget as amended to-date of $37,301.

Personnel Services/Benefits – FY2023 estimate of $14,209 is presented as $4,058 more than the FY2022 budget as amended of $10,151. The increase is due staffing of the two seasonal beach personnel positions and a facilities coordinator position.

Increase in purchased services of $150 is offset by a decrease in supplies of $300.

ADDITIONAL GOVERNMENTAL FUNDS

Debt Service Fund

No debt payments are recorded as payable in the 2023 fiscal year.

Capital Projects

$20,000 in unidentified capital project costs are estimated in the 2023 fiscal year.

Confiscated

$500 grant expense is estimated in the 2023 fiscal year.

SPECIAL REVENUE FUNDS

DDA REVENUE BOND FUND

$77,230 is recorded in bond payment principal and interest expense.

SPLOST FUND 09

As proposed, the FY2023 SPLOST fund budget accounts for $125,000 in collections from anticipated sales tax proceeds.

The budget, as estimated, also accounts for expenses in the amount of $351,599 11,599 for engineering, 320,000 as a rollover for the Oak Drive improvements project and $20,000 in police dash cameras expense.

ARPA FUND 12

Signed into law on March 11, 2021, The American Rescue Plan Act of 2021 ("ARPA") provided $350 billion in additional funding for state and local governments. The local funding portion is approximately $130 billion, equally divided between cities and counties. Localities received the funds in two tranches. The City has received its both ARPA distributions in the amount of $140,785 each. The first tranch of $140,785 was accepted as an option for replenishing lost revenue experienced during the pandemic. Planning for ARPA spending is forthcoming. Funding must be appropriated by the end of 2024.

McAllister Fund

No projects have been assigned for expense within the McAllister fund for the 2023 fiscal year. Amendments for FY2022 are forthcoming.

PROPRIETARY FUND

STORM WATER MANAGEMENT FUND 08

As originally estimated, the storm water management fund accounts for revenue expectations in the amount of $65,560.

Expenditures are estimated in an offsetting amount of $60,536 resulting in a expected increase of net position to the fund of $5,024 in fiscal year 2023.

Mayor's Statement

The FY2023 Budgets for Pine Lake are submitted to Council as a prediction of revenue and expenditure/ expense scenarios for the upcoming budget cycle. Both myself and the Council are committed to being fiscally responsible with the funds that the City manages under the premise of public trust. This commitment is anchored in the desire to ensure the highest level of service provision possible for our citizens, businesses, and stakeholders.

Thank you,

Melanie Hammet

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Melanie Hammet
Mayor

Administrator's Statement

The enclosed information represents the City Administrator's presentation of the City of Pine Lake's FY2023 budget estimates by Fund, per Line-Item Detail, and as formally proposed.

Please feel free to contact me at the Administration Office of the City at 404-999-4932 or email chaquiasmthornton@pinelakega.net for questions or concerns regarding the projections of the 2023 fiscal year budget. Please note that estimates for FY2022 budget as amended and FY2023 projections are subject to change up to and through final adoption of the FY2023 budget document.

Thank you,



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ChaQuias Miller Thornton
City Administrator

EXHIBIT 1

CITY OF PINE LAKE - FY2023 BUDGETS PROPOSAL

GENERAL FUND SUMMARY

REVENUES	2022 Approved Budget		2022 Revised Budget		2023 Proposed Budget
Taxes	796,000		795,064		799,069
Licenses & Permits	10,700		12,000		14,225
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TOTAL CURRENT REVENUE	918,560		937,124		977,868
Transfers To	77,230		77,230		77,230
From Fund Balance	56,520		31,340		46,786
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Over/Deficit					(0)

CITY OF PINE LAKE, GA - FY2023 BUDGETS - AS PROPOSED

GENERAL FUND REVENUES	2022 Approved Budget	2022 Revised Budget	2023 Proposed Budget
31 · TAXES			
311000 · GENERAL PROPERTY TAXES			
311100 · CURRENT YEAR TAXES			
311101 · ADVAL TAX-RESIDENTIAL	585,000	585,000	595,819
311110 · UTILITIES - CURRENT	3,000	3,000	3,000
Total 311100 · CURRENT YEAR TAXES	588,000	588,000	598,819
311200 · PRIOR YEARS TAXES			
311201 · ADVAL PRIOR-RESIDENTIAL	45,000	45,000	45,000
311210 · UTILITIES - PRIOR YEARS	7,000	7,000	7,000
Total 311200 · PRIOR YEARS TAXES	52,000	52,000	52,000
311300 · PERSONAL PROPERTY-CURRENT YEAR			
311301 · MOTOR VEHICLE TAX	13,000	13,000	16,000
311302 · INTANGIBLE TAX	20,000	20,000	9,000
311300 · PERS. PROP. CY - Other	7,000	7,000	7,000
Total 311300 · PERS. PROP. CURRENT YEAR	40,000	40,000	32,000
OTHER			
311400 · PERSONAL PROPERTY-PRIOR YEARS	100	100	100
311600 · REAL ESTATE TRANSFER TAX	5,000	5,000	5,000
311700 · FRANCHISE TAXES	34,000	34,000	34,000
319000 · PENALTY & INT-DELINQUENT TAX	3,200	3,200	3,200
Total · OTHER	42,300	42,300	42,300
Total 311000 · GENERAL PROPERTY TAXES	722,300	722,300	725,119

314000 · SELECTIVE SALES AND USE TAXES			
314200 · ALCOHOL BEVERAGE TAX	5,000	5,000	5,000
314205 · ENERGY EXISE TAX	700	700	700
Total 314000 · SELECTIVE SALES AND USE TAXES	5,700	5,700	5,700
316000 · BUSINESS TAXES			
316100 · BUSINESS AND OCCUPATION TAX	7,000	7,000	7,250
316200 · INSURANCE PREMIUM TAX	61,000	60,064	61,000
316000 · BUSINESS TAXES - Other	0	0	0
Total 316000 · BUSINESS TAXES	68,000	67,064	68,250
Total 31 · TAXES	**796,000**	**795,064**	**799,069**
32 · LICENSES AND PERMITS			
321000 · BUSINESS LICENSES AND PERMITS			
321100 · ALCOHOL BEVERAGE LICENSE	1,000	5,300	5,500
321000 · BUS. LICENSES & PERMITS - Other	0	0	0
Total 321000 · BUSINESS LICENSES AND PERMITS	1,000	5,300	5,500
322000 · NON-BUSINESS LICENSES & PERMITS			
322100 · BUILDING PERMITS	8,000	5,000	6,000
322200 · CERTIFICATE OF OCCUPANCY	500	500	325
322300 · SIGN PERMIT	100	100	200
322400 · TREE PERMIT	300	300	200
322500 · FENCE PERMIT	300	300	300
322600 · PUBLIC SPACE PERMIT	500	500	1,700
322700 · FILM PERMITS	0	0	0
Total 322000 · NON-BUSINESS LICENSES & PERMI	9,700	6,700	8,725
Total 32 · LICENSES AND PERMITS	**10,700**	**12,000**	**14,225**

33 · INTERGOVERNMENTAL			
331000 · INTERGOVERNMENTAL			
334005 · LMIG	0	0	11,382
337200 · CARES ACT & RELATED REVENUE	0	0	0
Total 33100 · INTERGOVERNMENTAL	0	0	11,382
Total 33 · INTERGOVERNMENTAL	**0**	**0**	**11,382**
34 · CHARGES FOR SERVICES			
342000 · PUBLIC SAFETY			
342100 · BACKGROUND CHECKS	10	10	40
342101 · ACCIDENT REPORTS	300	300	220
Total 342000 · PUBLIC SAFETY	310	310	260
344000 · UTILITIES & SANITATION			
344100 · SANITATION - CURRENT	38,600	38,600	38,600
344110 · SANITATION - PRIOR YEAR	2,150	2,150	2,150
Total 344000 · UTILITIES & SANITATION	40,750	40,750	40,750
345000 · HEALTH AND FAMILY SERVICES			
345100 · BUILDING RENTALS	2,500	2,500	20,000
Total 345000 · HEALTH AND FAMILY SERVICES	2,500	2,500	20,000
Total 34 · CHARGES FOR SERVICES	**43,560**	**43,560**	**72,392**
35 · FINES AND FORFEITURES			
351000 · FINES			
351100 · COURT RECEIPTS	43,000	43,000	43,000
351200 · PROBATION	21,000	21,000	21,300
351300 · COURT ASSESSED ADD-ONS	0	13,200	12,500
Total 351000 · FINES	64,000	77,200	76,800
Total 35 · FINES AND FORFEITURES	**64,000**	**77,200**	**76,800**
36 · INVESTMENT INCOME			
361000 · INTEREST INCOME	1,000	1,000	1,000
Total 36 · INVESTMENT INCOME	**1,000**	**1,000**	**1,000**

37 · PRIVATE GRANTS			
371000 · PRIVATE GRANT	0	5,000	0
Total 37 · PRIVATE GRANT	**0**	**5,000**	**0**
38 · MISCELLANEOUS REVENUE			
381000 · MISCELLANEOUS INCOME	3,300	3,300	3,000
382000 · FUNDS CARRIED FORWARD	0	0	0
Total 38 · MISCELLANEOUS REVENUE	**3,300**	**3,300**	**3,000**
39 · OTHER FINANCING SOURCES			
392000 · BORROWED FUNDS			
392300 · SALE OF ASSETS	0	0	0
Total 392000 · BORROWED FUNDS	0	0	0
Total 39 · OTHER FINANCING SOURCES	**0**	**0**	**0**
TOTAL CURRENT REVENUES	**918,560**	**937,124**	**977,868**
61 · TRANSFERS			
611001 · TRANSFER TO DDA	77,230	77,230	77,230
611006 · TRANSFER TO DEBT SERVICE	0	0	0
Total 61 · TRANSFERS	77,230	77,230	77,230
FROM FUND BALANCE	56,520	31,340	46,786
TO FUND BALANCE	-	-	-
TOTAL GENERAL FUND REVENUES	**897,850**	**891,234**	**947,424**

GENERAL FUND EXPENSES	Approved 2022 Budget	Revised 2022 Budget	Proposed 2023 Budget
51 · PERSONAL SRVCS/EMPLOYEE BENEFIT			
511000 · SALARIES AND WAGES			
511200 · REGULAR - FULL-TIME	332,950	335,467	391,515
511300 · REGULAR - PART-TIME	40,500	37,656	30,219
511400 · MAYOR SALARY	3,600	3,600	3,600
511500 · COUNCIL SALARIES	3,000	3,000	3,000
511600 · OVERTIME	1,750	1,750	1,550
Total 511000 · SALARIES AND WAGES	381,800	381,473	429,884
512000 · EMPLOYEE BENEFITS			
512100 · GROUP INSURANCE	98,770	72,641	51,021
512101 . EMPLOYEE BENEFITS/OTHER	0	1,575	4,050
512200 · FICA CONTRIBUTIONS	23,810	23,933	24,506
512300 · MEDICARE	5,590	5,606	5,731
512400 · RETIREMENT	16,290	16,290	19,200
512600 · WORKERS' COMPENSATION	14,550	14,550	14,760
512700 · UNEMPLOYMENT INSURANCE	0	0	0
Total 512000 · EMPLOYEE BENEFITS	159,010	134,595	119,269
Total 51 · PERSONAL SRVCS/EMPLOYEE BENEFIT	**540,810**	**516,068**	**549,152**

GENERAL FUND EXPENSES	Approved 2022 Budget	Revised 2022 Budget	Proposed 2023 Budget
52 · PURCHASES/CONTRACTED SERVICES			
521000 · PROFESSIONAL & TECHNICAL SRVCS			
521100 · OFFICE & ADMINISTRATIVE			
521110 · PAYROLL SERVICE	3,400	3,400	3,500
521120 · COUNTY COLLECTION FEES	1,200	1,200	1,200
521140 · OTHER ADMIN. SERVICES	1,700	1,700	0
Total 521100 · OFFICE & ADMINISTRATIVE	6,300	6,300	4,700
521200 · PROFESSIONAL			
521210 · LEGAL EXPENSES	25,500	23,000	24,900
521220 · AUDITOR FEES	21,000	19,500	21,000
521230 · MUNICIPAL CODE	4,000	4,000	4,000
521240 · JUDGE'S FEES	13,800	13,800	13,800
521241 · PERMITTING & INSPECTION	6,800	9,365	8,500
521250 · PUBLIC DEFENDER FEES	1,300	300	1,300
521290 · OTHER PROFESSIONAL SERVICES	37,160	39,242	27,000
Total 521200 · PROFESSIONAL	109,560	109,207	100,500
521400 · OTHER CONTRACTED SERVICES			
521499 · TECHNOLOGY	18,850	24,590	18,850
Total 521400 · OTHER CONTRACTED SERVICES	18,850	24,590	18,850
Total 521000 · PROFESSIONAL & TECHNICAL SRVCS	**134,710**	**140,097**	**124,050**

GENERAL FUND EXPENSES	Approved 2022 Budget	Revised 2022 Budget	Proposed 2023 Budget
522000 · PROPERTY SERVICES			
522100 · CLEANING SERVICES	12,200	12,200	22,900
522200 · REPAIRS AND MAINTENANCE			
522210 · EQUIPMENT REPAIR & MNT.	11,900	7,350	12,400
522211 · COMPUTER REP. & MNT.	1,000	1,000	400
522212 · COPIER MAINTENANCE	650	650	650
522210 · EQUIPMENT REPAIR & MNT.	13,550	9,000	13,450
522200 · REPAIRS & MAINTENANCE	13,550	9,000	13,450
522220 · AUTOMOBILE REP. & MNT.	10,050	17,350	16,750
522230 · BUILDING REP. & MNT.	4,000	4,000	4,000
522240 · GROUNDS MAINTENANCE	2,500	3,700	2,500
522250 · STREET MAINTENANCE & REPAIRS	2,250	2,250	14,797
522300 · RENTALS - EQUIPMENT			
522320 · EQUIPMENT LEASE	650	650	800
Total 522300 · RENTALS - EQUIPMENT	650	650	800
Total 522000 · PROPERTY SERVICES	**45,200**	**49,150**	**77,797**

GENERAL FUND EXPENSES	Approved 2022 Budget	Revised 2022 Budget	Proposed 2023 Budget
523000 · OTHER PURCHASED SERVICES			
523100 · INSURANCE			
523101 · GIRMA - LIABILITY INS.	33,450	33,450	33,850
523110 · CLAIMS & JUDGEMENTS	11,000	6,000	11,000
Total 523100 · INSURANCE	44,450	39,450	44,850
531105 · SPECIAL PROGRAMS	1,580	1,580	1,580
523200 · TELEPHONE, INTERNET	20,360	21,590	20,810
523300 · ADVERTISING	2,000	3,000	3,000
523400 · PRINTING AND BINDING	1,450	848	1,000
523500 · TRAVEL	3,400	1,900	3,500
523555 · MEETINGS HOSTED BY CITY	200	200	200
523600 · DUES AND FEES	1,750	2,583	2,795
523610 · COURT APPEARANCE FEES	3,000	3,000	3,000
523700 · EDUCATION AND TRAINING	3,800	3,320	3,800
523800 · TRASH/DUMPSTER	0	0	0
523830 · LANDFILL	1,200	1,200	1,200
523900 · OTHER			
523901 · PRE-EMPLOYMENT / DRUG TESTING	450	0	450
523910 · COURTWARE	9,450	9,450	8,000
523920 · MAYOR EXPENSES	1,500	1,500	1,500
523940 · MEETINGS EXPENSE	650	650	450
Total 523900 · OTHER	2,150	2,150	1,950
Total 523000 · OTHER PURCHASED SERVICES	84,140	90,271	96,135
524000 · CONTRACT LABOR	15,000	18,550	15,000

GENERAL FUND EXPENSES	Approved 2022 Budget	Revised 2022 Budget	Proposed 2023 Budget
Total 52 · PURCHASES/CONTRACTED SERVICES	**233,850**	**298,068**	**312,982**
53 · SUPPLIES			
531000 · SUPPLIES			
531100 · GENERAL SUPPLIES & MATERIALS			
531100 · OFFICE SUPPLIES	2,600	3,332	3,925
531103 · POSTAGE	960	960	960
531104 · CUSTODIAL SUPPLIES	800	800	850
531109 · AMMUNITION	350	350	375
531110 · COMPUTER SUPPLIES	0	0	0
531111 · COMPUTER SOFTWARE	1,840	1,840	1,840
531150 · SIGNS	1,600	600	1,500
Total 531100 · GENERAL SUPPLIES & MATERIALS	6,550	7,882	9,450
531200 · UTILITIES / ENERGY			
531210 · WATER/SEWER	740	740	740
531220 · NATURAL GAS	7,100	7,100	6,800
531230 · ELECTRICITY	8,200	9,245	9,200
531231 · STREET LIGHTS	11,650	11,650	11,650
531270 · GASOLINE	11,300	11,300	11,300
Total 531200 · UTILITIES / ENERGY	38,990	40,035	39,690
531600 · SMALL EQUIPMENT	2,900	2,900	2,900
531700 · OTHER SUPPLIES	2,250	2,250	2,250
531800 · UNIFORMS	1,100	1,100	1,550

GENERAL FUND EXPENSES	Approved 2022 Budget	Revised 2022 Budget	Proposed 2023 Budget
531900 · OTHER GENERAL OPERATING EXP			
531902 · STORMWATER FEES	2,850	2,850	2,850
531922 · COVID-19 EXPENSES	0	0	0
531900 · OTHER GENERAL OPER. EXP - OTHER	4,600	3,500	4,600
Total 531900 · OTHER GENERAL OPERATING EXP	7,450	6,350	7,450
Total 531000 · SUPPLIES	59,240	60,517	63,290
Total 53 · SUPPLIES	**59,240**	**60,517**	**63,290**
54 · CAPITAL OUTLAYS			
542000 · MACHINERY & EQUIPMENT			
542100 · MACHINERY	0	0	0
542400 · COMPUTERS	2,000	0	4,000
542500 · EQUIPMENT	4,050	1,050	3,000
Total 542000 · MACHINERY & EQUIPMENT	6,050	1,050	7,000
Total 54 · CAPITAL OUTLAYS	**6,050**	**1,050**	**7,000**
57 · PAYMENTS TO OTHERS			
572100 · PAYMENTS TO AGENCIES/OFFSETS		13,200	12,500
573100 · BOND REFUNDS		2,331	**2,500**
Total 57 · TOTAL PAYMENTS TO OTHERS	**0**	**15,531**	**15,000**
EXPENSES TOTAL	**897,850**	**891,234**	**947,424**

CITY OF PINE LAKE, GA - FY2023 BUDGETS - AS PROPOSED

Expense	ADMINISTRATION	Approved 2022 Budget	Revised 2022 Budget	Proposed 2023 Budget
51 · PERSONAL SRVCS/EMPLOYEE BENEFIT				
	511000 · SALARIES AND WAGES			
	511200 · REGULAR - FULL-TIME	123,770	124,198	143,902
	511300 · REGULAR - PART-TIME	500	500	0
	511400 · MAYOR SALARY	3,600	3,600	3,600
	511500 · COUNCIL SALARIES	3,000	3,000	3,000
	511600 · OVERTIME	500	500	300
	Total 511000 · SALARIES AND WAGES	131,370	131,798	150,802
	512000 · EMPLOYEE BENEFITS			
	512100 · GROUP INSURANCE	19,430	0	2,159
	512101 . EMPLOYEE BENEFITS/OTHER	0	1,575	0
	512200 · FICA CONTRIBUTIONS	8,630	8,658	9,350
	512300 · MEDICARE	2,020	2,027	2,187
	512400 · RETIREMENT	5,820	5,820	7,195
	512600 · WORKERS' COMPENSATION	700	700	700
	512700 · UNEMPLOYMENT INSURANCE	0	0	0
	Total 512000 · EMPLOYEE BENEFITS	36,600	18,780	21,590
Total 51 · PERSONAL SRVCS/EMPLOYEE BENEFIT		**167,970**	**150,578**	**172,392**

CITY OF PINE LAKE, GA - FY2023 BUDGETS - AS PROPOSED

Expense ADMINISTRATION	Approved 2022 Budget	Revised 2022 Budget	Proposed 2023 Budget
52 · PURCHASES/CONTRACTED SERVICES			
521000 · PROFESSIONAL & TECHNICAL SRVCS			
521100 · OFFICE & ADMINISTRATIVE			
521110 · PAYROLL SERVICE	3,400	3,400	3,500
521120 · COUNTY COLLECTION FEES	1,200	1,200	1,200
521140 · OTHER ADMIN. SERVICES	1,700	1,700	0
Total 521100 · OFFICE & ADMINISTRATIVE	6,300	6,300	4,700
521200 · PROFESSIONAL			
521210 · LEGAL EXPENSES	18,000	15,500	16,000
521220 · AUDITOR FEES	21,000	19,500	21,000
521230 · MUNICIPAL CODE	4,000	4,000	4,000
521241 · PERMITTING & INSPECTION	6,800	9,365	8,500
521290 · OTHER PROFESSIONAL SERVICES	26,500	26,500	18,000
Total 521200 · PROFESSIONAL	76,300	74,865	67,500
521400 · OTHER CONTRACTED SERVICES			
521499 · Technology	12,000	16,800	12,000
Total 521400 · OTHER CONTRACTED SERVICES	12,000	16,800	12,000
Total 521000 · PROFESSIONAL & TECHNICAL SRVCS	94,600	97,965	84,200

CITY OF PINE LAKE, GA - FY2023 BUDGETS - AS PROPOSED

Expense	ADMINISTRATION	Approved 2022 Budget	Revised 2022 Budget	Proposed 2023 Budget
	522000 · PROPERTY SERVICES			
	522100 · CLEANING SERVICES	0	0	7,500
	522200 · REPAIRS AND MAINTENANCE			
	522210 · EQUIPMENT REPAIR & MAINTENANCE	1,200	1,200	700
	522211 · COMPUTER REP. & MNT.	850	850	250
	522212 · COPIER MAINTENANCE	200	200	200
	522210 · EQUIPMENT REPAIR & MNT.	2,250	2,250	1,150
	Total 522200 · REPAIRS AND MAINTENANCE	2,250	2,250	1,150
	Total 522000 · PROPERTY SERVICES	2,250	2,250	8,650
	523000 · OTHER PURCHASED SERVICES			
	523100 · INSURANCE			
	523101 · GIRMA - LIABILITY INSURANCE	10,300	10,300	10,300
	523110 · CLAIMS & JUDGEMENTS	5,000	0	5,000
	Total 523100 · INSURANCE	15,300	10,300	15,300
	531105 · SPECIAL PROGRAMS	1,500	1,500	1,500
	523200 · TELEPHONE, INTERNET	6,500	9,730	9,450
	523300 · ADVERTISING	2,000	3,000	3,000
	523400 · PRINTING AND BINDING	900	100	450
	523500 · TRAVEL	1,500	500	1,500
	523555 · MEETINGS HOSTED BY CITY	200	200	200
	523600 · DUES AND FEES	1,500	2,333	2,500
	523700 · EDUCATION AND TRAINING	2,000	2,000	2,000
	523900 · OTHER			
	523920 · MAYOR EXPENSES	1,500	1,500	1,500
	523940 · MEETINGS EXPENSE	500	500	300
	Total 523900 · OTHER	2,000	2,000	1,800
	Total 523000 · OTHER PURCHASED SERVICES	33,400	31,663	37,700
Total 52 · PURCHASES/CONTRACTED SERVICES		**130,250**	**131,878**	**130,550**

CITY OF PINE LAKE, GA - FY2023 BUDGETS - AS PROPOSED

Expense	ADMINISTRATION	Approved 2022 Budget	Revised 2022 Budget	Proposed 2023 Budget
53 · SUPPLIES				
	531000 · SUPPLIES			
	531100 · GENERAL SUPPLIES & MATERIALS			
	531100 · OFFICE SUPPLIES	1,500	1,925	2,500
	531103 · POSTAGE	650	650	650
	531104 · CUSTODIAL SUPPLIES	300	300	250
	531111 · COMPUTER SOFTWARE	1,600	1,600	1,600
	Total 531100 · GENERAL SUPPLIES & MATERIALS	4,050	4,475	5,000
	531200 · UTILITIES / ENERGY			
	531210 · WATER/SEWER	240	240	240
	531220 · NATURAL GAS	2,000	2,000	2,000
	531230 · ELECTRICITY	1,700	1,700	1,700
	Total 531200 · UTILITIES / ENERGY	3,940	3,940	3,940
	531600 · SMALL EQUIPMENT	600	600	600
	531700 · OTHER SUPPLIES	600	600	600
	531900 · OTHER GENERAL OPERATING EXP			
	531902 · STORMWATER FEES	2,850	2,850	2,850
	531922 · COVID-19 EXPENSES	0	0	0
	531900 · OTHER GENERAL OPER. EXP - OTHER	1,000	1,000	1,000
	Total 531900 · OTHER GENERAL OPERATING EXP	3,850	3,850	3,850
	Total 531000 · SUPPLIES	13,040	13,465	13,990
Total 53 · SUPPLIES		**13,040**	**13,465**	**13,990**

CITY OF PINE LAKE, GA - FY2023 BUDGETS - AS PROPOSED

Expense ADMINISTRATION	Approved 2022 Budget	Revised 2022 Budget	Proposed 2023 Budget
54 · CAPITAL OUTLAYS			
542000 · MACHINERY & EQUIPMENT			
542400 · COMPUTERS	2,000	0	2,000
542500 · EQUIPMENT	3,000	0	3,000
Total 542000 · MACHINERY & EQUIPMENT	5,000	0	5,000
Total 54 · CAPITAL OUTLAYS	**5,000**	**0**	**5,000**
ADMIN EXPENSES TOTAL	**316,260**	**295,921**	**321,932**

CITY OF PINE LAKE, GA - FY2023 BUDGETS - AS PROPOSED

EXPENSES Court	Approved 2022 Budget	Revised 2022 Budget	Proposed 2023 Budget
51 · PERSONAL SRVCS/EMPLOYEE BENEFIT			
511000 · SALARIES AND WAGES			
511200 · REGULAR - FULL-TIME	0	0	17,524
511300 · REGULAR - PART-TIME	17,500	11,712	0
Total 511000 · SALARIES AND WAGES	17,500	11,712	17,524
512000 · EMPLOYEE BENEFITS			
512100 · GROUP INSURANCE	0	0	4,317
512101 . EMPLOYEE BENEFITS/OTHER	0	0	675
512200 · FICA CONTRIBUTIONS	1,090	727	0
512300 · MEDICARE	260	170	0
512400 · RETIREMENT	0	0	438
512600 · WORKERS' COMPENSATION	170	170	340
512700 · UNEMPLOYMENT INSURANCE	0	0	0
Total 512000 · EMPLOYEE BENEFITS	1,520	1,067	5,770
Total 51 · PERSONAL SRVCS/EMPLOYEE BENEFIT	**19,020**	**12,779**	**23,294**

CITY OF PINE LAKE, GA - FY2023 BUDGETS - AS PROPOSED

EXPENSES Court	Approved 2022 Budget	Revised 2022 Budget	Proposed 2023 Budget
52 · PURCHASES/CONTRACTED SERVICES			
521000 · PROFESSIONAL & TECHNICAL SRVCS			
521200 · PROFESSIONAL			
521210 · LEGAL EXPENSES	7,000	7,000	8,400
521240 · JUDGE'S FEES	13,800	13,800	13,800
521250 · PUBLIC DEFENDER FEES	1,300	300	1,300
521290 · OTHER PROFESSIONAL SERVICES	8,000	9,655	8,000
Total 521200 · PROFESSIONAL	30,100	30,755	31,500
521400 · OTHER CONTRACTED SERVICES			
521499 · TECHNOLOGY	3,000	3,000	3,000
Total 521400 · OTHER CONTRACTED SERVICES	3,000	3,000	3,000
Total 521000 · PROFESSIONAL & TECHNICAL SRVCS	33,100	33,755	34,500
522000 · PROPERTY SERVICES			
522100 · CLEANING SERVICES	0	0	2,600
522200 · REPAIRS AND MAINTENANCE			
522210 · EQUIPMENT REPAIR & MAINTENANCE	1,000	0	1,000
522211 · COMPUTER REP. & MNT.	150	150	150
522212 · COPIER MAINTENANCE	200	200	200
522210 · EQUIPMENT REPAIR & MAINTENANCE	1,350	350	1,350
Total 522200 · REPAIRS AND MAINTENANCE	1,350	350	1,350
Total 522000 · PROPERTY SERVICES	1,350	350	3,950

CITY OF PINE LAKE, GA - FY2023 BUDGETS - AS PROPOSED

EXPENSES Court	Approved 2022 Budget	Revised 2022 Budget	Proposed 2023 Budget
523000 · OTHER PURCHASED SERVICES			
523200 · TELEPHONE, INTERNET	500	500	500
523400 · PRINTING AND BINDING	250	250	250
523500 · TRAVEL	1,000	500	1,000
523600 · DUES AND FEES	100	100	100
523610 · COURT APPEARANCE FEES	3,000	3,000	3,000
523700 · EDUCATION AND TRAINING	1,200	720	1,200
523900 · OTHER	0	0	0
523910 · COURTWARE	9,450	9,450	8,000
523940 · MEETINGS EXPENSE	150	150	150
Total 523900 · OTHER	9,600	9,600	8,150
Total 523000 · OTHER PURCHASED SERVICES	15,650	14,670	14,200
Total 52 · PURCHASES/CONTRACTED SERVICES	**50,100**	**48,775**	**52,650**

CITY OF PINE LAKE, GA - FY2023 BUDGETS - AS PROPOSED

EXPENSES Court	Approved 2022 Budget	Revised 2022 Budget	Proposed 2023 Budget
53 · SUPPLIES			
531000 · SUPPLIES			
531100 · GENERAL SUPPLIES & MATERIALS			
531100 · OFFICE SUPPLIES	600	907	925
531103 · POSTAGE	250	250	250
TOTAL 531100 · GENERAL SUPPLIES & MATERIALS	850	1,157	1,175
531600 · SMALL EQUIPMENT	250	250	250
531900 · OTHER GENERAL OPERATING EXP			
531900 · OTHER GENERAL OPERATING EXP	300	300	300
Total 531900 · OTHER GENERAL OPERATING EXP	300	300	300
Total 531000 · SUPPLIES	1,400	1,707	1,725
Total 53 · SUPPLIES	**1,400**	**1,707**	**1,725**
54 · CAPITAL OUTLAYS			
541000 · PROPERTY	0	0	0
541100 · SITES	0	0	0
Total 541000 · PROPERTY	0	0	0
542000 · MACHINERY & EQUIPMENT			
542100 · MACHINERY			
542400 · COMPUTERS	0	0	2,000
542500 · EQUIPMENT	0	0	0
Total 542000 · MACHINERY & EQUIPMENT	0	0	2,000
Total 54 · CAPITAL OUTLAYS	**0**	**0**	**2,000**

CITY OF PINE LAKE, GA - FY2023 BUDGETS - AS PROPOSED

EXPENSES Court	Approved 2022 Budget	Revised 2022 Budget	Proposed 2023 Budget
57 · PAYMENTS TO OTHERS			
572100 · PAYMENTS TO AGENCIES/OFFSETS		13,200	12,500
573100 · BOND REFUNDS		**2,331**	2,500
Total 57 · TOTAL PAYMENTS TO OTHERS		15,531	**15,000**
COURT EXPENSES TOTAL	**70,520**	**78,792**	**94,669**

CITY OF PINE LAKE, GA - FY2023 BUDGETS - AS PR(`

EXPENSES Police	Approved 2022 Budget	Revised 2022 Budget	Proposed 2023 Budget
51 · PERSONAL SRVCS/EMPLOYEE BENEFIT			
511000 · SALARIES AND WAGES			
511200 · REGULAR - FULL-TIME	160,660	162,410	179,378
511300 · REGULAR - PART-TIME	15,000	15,153	17,094
511600 · OVERTIME	500	500	500
Total 511000 · SALARIES AND WAGES	176,160	178,063	196,972
512000 · EMPLOYEE BENEFITS			
512100 · GROUP INSURANCE	70,520	63,821	39,835
512101 . EMPLOYEE BENEFITS/OTHER	0	0	2,700
512200 · FICA CONTRIBUTIONS	10,770	10,884	11,152
512300 · MEDICARE	2,520	2,546	2,608
512400 · RETIREMENT	8,040	8,040	8,994
512600 · WORKERS' COMPENSATION	10,600	10,600	10,640
512700 · UNEMPLOYMENT INSURANCE	0	0	0
Total 512000 · EMPLOYEE BENEFITS	102,450	95,891	75,930
Total 51 · PERSONAL SRVCS/EMPLOYEE BENEFIT	**278,610**	**273,954**	**272,902**

EXPENSES Police	Approved 2022 Budget	Revised 2022 Budget	Proposed 2023 Budget
52 · PURCHASES/CONTRACTED SERVICES			
521000 · PROFESSIONAL & TECHNICAL SRVCS			
521200 · PROFESSIONAL			
521210 · LEGAL EXPENSES	500	500	500
521290 · OTHER PROFESSIONAL SERVICES	1,100	200	0
Total 521200 · PROFESSIONAL	1,600	700	500
521400 · OTHER CONTRACTED SERVICES			
521499 · TECHNOLOGY	3,850	4,790	3,850
Total 521400 · OTHER CONTRACTED SERVICES	3,850	4,790	3,850
Total 521000 · PROFESSIONAL & TECHNICAL SRVCS	5,450	5,490	4,350
522000 · PROPERTY SERVICES			
522100 · CLEANING SERVICES	0	0	1,200
522200 · REPAIRS AND MAINTENANCE			
522210 · EQUIPMENT REPAIR & MNT.	0	0	1,000
522211 · COMPUTER REP. & MNT.	0	0	0
522212 · COPIER MAINTENANCE	250	250	250
Total 522210 · EQUIPMENT REPAIR & MNT.	250	250	1,250
Total 522200 · REPAIRS AND MAINTENANCE	250	250	1,250
522220 · AUTOMOBILE REP. & MNT.	8,300	15,600	15,000
522230 · BUILDING REP. & MNT.	500	500	500
Total 522000 · PROPERTY SERVICES	9,050	16,350	17,950

EXPENSES Police	Approved 2022 Budget	Revised 2022 Budget	Proposed 2023 Budget
523000 · OTHER PURCHASED SERVICES			
523100 · INSURANCE			
523101 · GIRMA - LIABILITY INS.	18,200	18,200	18,600
523110 · CLAIMS & JUDGEMENTS	5,000	5,000	5,000
Total 523100 · INSURANCE	23,200	23,200	23,600
531105 · SPECIAL PROGRAMS	80	80	80
523200 · TELEPHONE, INTERNET	9,000	7,000	6,500
523400 · PRINTING AND BINDING	300	498	300
523500 · TRAVEL	900	900	1,000
523600 · DUES AND FEES	150	150	195
523700 · EDUCATION AND TRAINING	600	600	600
523900 · OTHER			
523901 · PRE-EMPLOYMENT / DRUG TESTING	450	0	450
Total 523900 · OTHER	450	0	450
Total 523000 · OTHER PURCHASED SERVICES	34,680	32,428	32,725
Total 52 · PURCHASES/CONTRACTED SERVICES	**49,180**	**54,268**	**55,025**

CITY OF PINE LAKE, GA - FY2023 BUDGETS - AS PR(`

EXPENSES Police	Approved 2022 Budget	Revised 2022 Budget	Proposed 2023 Budget
53 · SUPPLIES			
531000 · SUPPLIES			
531100 · GENERAL SUPPLIES & MATERIALS			
531100 · OFFICE SUPPLIES	500	500	500
531103 · POSTAGE	60	60	60
531109 · AMMUNITION	350	350	375
531111 · COMPUTER SOFTWARE	240	240	240
Total 531100 · GENERAL SUPPLIES& MATERIALS	1,150	1,150	1,175
531200 · UTILITIES / ENERGY			
531210 · WATER/SEWER	300	300	300
531220 · NATURAL GAS	1,800	1,800	1,800
531230 · ELECTRICITY	2,500	2,500	2,500
531270 · GASOLINE	8,800	8,800	8,800
Total 531200 · UTILITIES / ENERGY	13,400	13,400	13,400
531600 · SMALL EQUIPMENT	350	350	350
531700 · OTHER SUPPLIES	250	250	250
531800 · UNIFORMS	700	700	1,150
531900 · OTHER GENERAL OPERATING EXP			
531900 · OTHER GEN. OPER. EXP	500	500	500
Total 531900 · OTHER GENERAL OPER. EXP	500	500	500
Total 531000 · SUPPLIES	16,350	16,350	16,825
Total 53 · SUPPLIES	**16,350**	**16,350**	**16,825**

EXPENSES Police	Approved 2022 Budget	Revised 2022 Budget	Proposed 2023 Budget
54 · CAPITAL OUTLAYS			
542000 · MACHINERY & EQUIPMENT			
542500 · EQUIPMENT	1,050	1,050	0
Total 542000 · MACHINERY & EQUIPMENT	1,050	1,050	0
Total 54 · CAPITAL OUTLAYS	**1,050**	**1,050**	**0**
POLICE EXPENSES TOTAL	**345,190**	**345,622**	**344,752**

CITY OF PINE LAKE, GA - FY2023 BUDGETS - AS PROPOSED

EXPENSES Public Works	Approved 2022 Budget	Revised 2022 Budget	Proposed 2023 Budget
51 · PERSONAL SRVCS/EMPLOYEE BENEFIT			
511000 · SALARIES AND WAGES			
511200 · REGULAR - FULL-TIME	48,520	48,859	50,710
511300 · REGULAR - PART-TIME	1,000	1,000	0
511600 · OVERTIME	750	750	750
Total 511000 · SALARIES AND WAGES	50,270	50,609	51,460
512000 · EMPLOYEE BENEFITS			
512100 · GROUP INSURANCE	8,820	8,820	4,710
512101 . EMPLOYEE BENEFITS/OTHER	0	0	675
512200 · FICA CONTRIBUTIONS	3,010	3,032	3,191
512300 · MEDICARE	710	715	746
512400 · RETIREMENT	2,430	2,430	2,573
512600 · WORKERS' COMPENSATION	3,000	3,000	3,000
512700 · UNEMPLOYMENT INSURANCE	0	0	0
Total 512000 · EMPLOYEE BENEFITS	17,970	17,997	14,894
Total 51 · PERSONAL SRVCS/EMPLOYEE BENEFIT	**68,240**	**68,606**	**66,355**

CITY OF PINE LAKE, GA - FY2023 BUDGETS - AS PROPOSED

EXPENSES Public Works	Approved 2022 Budget	Revised 2022 Budget	Proposed 2023 Budget
52 · PURCHASES/CONTRACTED SERVICES			
521000 · PROFESSIONAL & TECHNICAL SRVCS			
521200 · PROFESSIONAL			
521290 · OTHER PROFESSIONAL SERVICES	1,560	2,887	1,000
Total 521200 · PROFESSIONAL	1,560	2,887	1,000
Total 521000 · PROFESSIONAL & TECHNICAL SRVCS	1,560	2,887	1,000
522000 · PROPERTY SERVICES			
522100 · CLEANING SERVICES	0	0	2,000
522200 · REPAIRS AND MAINTENANCE			
522210 · EQUIPMENT REPAIR & MAINTENANCE	9,500	5,950	9,500
522210 · EQUIPMENT R&M -OTHER	9,500	5,950	9,500
TOTAL 522200 · REPAIRS AND MAINTENANCE	9,500	5,950	9,500
522220 · AUTOMOBILE REPAIR/MAINTENANCE	1,750	1,750	1,750
522230 · BUILDING REPAIRS & MAINTENANCE	2,500	2,500	2,500
522240 · GROUNDS MAINTENANCE	2,500	3,700	2,500
522250 · STREET MAINTENANCE & REPAIRS	2,250	2,250	14,797
522300 · RENTALS - EQUIPMENT			
522320 · EQUIPMENT LEASE	0	0	0
Total 522300 · RENTALS - EQUIPMENT	0	0	0
Total 522000 · PROPERTY SERVICES	18,500	16,150	33,047

CITY OF PINE LAKE, GA - FY2023 BUDGETS - AS PROPOSED

EXPENSES Public Works	Approved 2022 Budget	Revised 2022 Budget	Proposed 2023 Budget
523000 · OTHER PURCHASED SERVICES			
523100 · INSURANCE			
523101 · GIRMA - LIABILITY INSURANCE	3,700	3,700	3,700
523110 · CLAIMS & JUDGEMENTS	1,000	1,000	1,000
Total 523100 · INSURANCE	4,700	4,700	4,700
531105 · SPECIAL PROGRAMS	0	0	0
523200 · TELEPHONE, INTERNET	960	960	960
523830 · LANDFILL	1,200	1,200	1,200
Total 523000 · OTHER PURCHASED SERVICES	6,860	6,860	6,860
524000 · CONTRACT LABOR	15,000	18,550	15,000
Total 52 · PURCHASES/CONTRACTED SERVICES	**41,920**	**44,447**	**55,907**

CITY OF PINE LAKE, GA - FY2023 BUDGETS - AS PROPOSED

EXPENSES Public Works	Approved 2022 Budget	Revised 2022 Budget	Proposed 2023 Budget
53 · SUPPLIES			
531000 · SUPPLIES			
531100 · GENERAL SUPPLIES& MATERIALS			
531104 · CUSTODIAL SUPPLIES	200	200	200
531150 · SIGNS	1,000	0	1,000
Total 531100 · GENERAL SUPPLIES & MATERIALS	1,200	200	1,200
531200 · UTILITIES / ENERGY			
531230 · ELECTRICITY	500	1,545	1,500
531231 · STREET LIGHTS	11,650	11,650	11,650
531270 · GASOLINE	2,500	2,500	2,500
Total 531200 · UTILITIES / ENERGY	14,650	15,695	15,650
531600 · SMALL EQUIPMENT	1,500	1,500	1,500
531700 · OTHER SUPPLIES	1,250	1,250	1,250
531800 · UNIFORMS	400	400	400
531900 · OTHER GENERAL OPERATING EXP			
531900 · OTHER GENERAL OPERATING EXP	1,500	1,500	1,500
Total 531900 · OTHER GENERAL OPERATING EXP	1,500	1,500	1,500
Total 531000 · SUPPLIES	20,500	20,545	21,500
Total 53 · SUPPLIES	**20,500**	**20,545**	**21,500**

CITY OF PINE LAKE, GA - FY2023 BUDGETS - AS PROPOSED

EXPENSES Public Works	Approved 2022 Budget	Revised 2022 Budget	Proposed 2023 Budget
54 · CAPITAL OUTLAYS			
542000 · MACHINERY & EQUIPMENT			
542500 · EQUIPMENT	0	0	0
Total 542000 · MACHINERY & EQUIPMENT	0	0	0
Total 54 · CAPITAL OUTLAYS	**0**	**0**	**0**
PUBLIC WORKS EXPENSES TOTAL	**130,660**	**133,598**	**143,762**

CITY OF PINE LAKE, GA - FY2023 BUDGETS - AS PROPOSED

EXPENSES Recreation	Approved 2022 Budget	Revised 2022 Budget	Proposed Budget 2023
51 · PERSONAL SRVCS/EMPLOYEE BENEFIT			
511000 · SALARIES AND WAGES			
511200 · REGULAR - FULL-TIME	0	0	0
511300 · REGULAR - PART-TIME	6,500	9,291	13,125
511600 · OVERTIME	0	0	0
Total 511000 · SALARIES AND WAGES	6,500	9,291	13,125
512000 · EMPLOYEE BENEFITS			
512101 . EMPLOYEE BENEFITS/OTHER		0	0
512200 · FICA CONTRIBUTIONS	310	632	814
512300 · MEDICARE	80	148	190
512600 · WORKERS' COMPENSATION	80	80	80
512700 · UNEMPLOYMENT INSURANCE	0	0	
Total 512000 · EMPLOYEE BENEFITS	470	860	1,084
Total 51 · PERSONAL SRVCS/EMPLOYEE BENEFIT	**6,970**	**10,151**	**14,209**
52 · PURCHASES/CONTRACTED SERVICES			
522000 · PROPERTY SERVICES			
522100 · CLEANING SERVICES	12,200	12,200	12,200
522200 · REPAIRS AND MAINTENANCE			
522210 · EQUIPMENT REPAIR & MAINTENANCE	200	200	200
Total 52200 · REPAIRS AND MAINTENANCE	200	200	200
522230 · BUILDING REPAIRS & MAINTENANCE	1,000	1,000	1,000

CITY OF PINE LAKE, GA - FY2023 BUDGETS - AS PROPOSED

EXPENSES Recreation	Approved 2022 Budget	Revised 2022 Budget	Proposed Budget 2023
522300 · RENTALS - EQUIPMENT			
522320 · EQUIPMENT LEASE	650	650	800
Total 522300 · RENTALS - EQUIPMENT	650	650	800
Total 522000 · PROPERTY SERVICES	14,050	14,050	14,200
523000 · OTHER PURCHASED SERVICES			
523100 · INSURANCE			
523101 · GIRMA - LIABILITY INSURANCE	1,250	1,250	1,250
Total 523100 · INSURANCE	1,250	1,250	1,250
523200 · TELEPHONE, INTERNET	3,400	3,400	3,400
523500 · TRAVEL	0	0	0
Total 523000 · OTHER PURCHASED SERVICES	4,650	4,650	4,650
Total 52 · PURCHASES/CONTRACTED SERVICES	**18,700**	**18,700**	**18,850**

CITY OF PINE LAKE, GA - FY2023 BUDGETS - AS PROPOSED

EXPENSES Recreation	Approved 2022 Budget	Revised 2022 Budget	Proposed Budget 2023
53 · SUPPLIES			
531000 · SUPPLIES			
531100 · GENERAL SUPPLIES & MATERIALS			
531104 · CUSTODIAL SUPPLIES	300	300	400
531150 · SIGNS	600	600	500
Total 531100 · GENERAL SUPPLIES & MATERIALS	900	900	900
531200 · UTILITIES / ENERGY			
531210 · WATER/SEWER	200	200	200
531220 · NATURAL GAS	3,300	3,300	3,000
531230 · ELECTRICITY	3,500	3,500	3,500
Total 531200 · UTILITIES / ENERGY	7,000	7,000	6,700
531600 · SMALL EQUIPMENT	200	200	200
531700 · OTHER SUPPLIES	150	150	150
531900 · OTHER GENERAL OPERATING EXP			
531900 · OTHER GENERAL OPERATING EXP	1,300	200	1,300
Total 531900 · OTHER GENERAL OPERATING EXP	0	200	1,300
Total 531000 · SUPPLIES	9,550	8,450	9,250
Total 53 · SUPPLIES	**9,550**	**8,450**	**9,250**
RECREATION EXPENSES TOTAL	**35,220**	**37,301**	**42,309**

Stormwater	Approved 2022 Budget	Revised 2022 Budget	Proposed 2023 Budget
REVENUES			
34 · CHARGES FOR SERVICES			
344000 · UTILITIES			
344140 · STORMWATER - CURRENT	60,000	60,000	60,000
344150 · STORMWATER - PRIOR YEARS	5,550	5,550	5,550
Total 344000 · UTILITIES & SANITATION	65,550	65,550	65,550
Total 34 · CHARGES FOR SERVICES	65,550	65,550	65,550
36 · INVESTMENT INCOME			
361000 · INTEREST INCOME	0	0	10
Total 36 · INVESTMENT INCOME	0	0	10
TOTAL CURRENT REVENUES	65,550	65,550	65,560
TO NET POSITION	410	-410	5,024
TOTAL STORMWATER FUND REVENUE	**65,140**	**65,140**	**60,536**
NET POSITION ENDING	178,646	178,646	183,670

EXPENSES			
51 · PERSONAL SRVCS/EMPLOYEE BENEFIT			
511000 · SALARIES AND WAGES			
511200 · REGULAR - FULL-TIME	17,320	17,320	16,890
Total 511000 · SALARIES AND WAGES	17,320	17,320	16,890
512000 · EMPLOYEE BENEFITS			
512100 · GROUP INSURANCE	8,820	8,820	4,710
512200 · FICA CONTRIBUTIONS	1,080	1,080	1,047
512300 · MEDICARE	250	250	245
512400 · RETIREMENT	870	870	844
512600 · WORKERS' COMPENSATION	1,800	1,800	1,800
Total 512000 · EMPLOYEE BENEFITS	12,820	12,820	8,646
Total 51 · PERSONAL SRVCS/EMPLOYEE BENEFIT	**30,140**	**30,140**	**25,536**
52 · PURCHASES/CONTRACTED SERVICES			
521000 · PROFESSIONAL & TECHNICAL SRVCS			
521200 · PROFESSIONAL			
521290 · OTHER PROFESSIONAL SERVICES	35,000	35,000	35,000
Total 521200 · PROFESSIONAL	35,000	35,000	35,000
Total 521000 · PROFESSIONAL & TECHNICAL SRVCS	35,000	35,000	35,000
Total 52 · PURCHASES/CONTRACTED SERVICES	**35,000**	**35,000**	**35,000**
53 · SUPPLIES			
531900 · OTHER GENERAL OPERATING EXP			
531900 · OTHER GENERAL OPERATING EXP	0	0	0
Total 531900 · OTHER GENERAL OPERATING EXP	0	0	0
Total 531000 · SUPPLIES	0	0	0

54 · CAPITAL OUTLAYS			
541000 · PROPERTY			
541200 · SITE IMPROVEMENTS	0	0	0
Total 541000 · PROPERTY	0	0	0
Total 54 · CAPITAL OUTLAYS	0	0	0
56 · DEPRECIATION			
551000 · DEPRECIATION	1,050	1,050	1,050
Total 56 · DEPRECIATION	1,050	1,050	1,050
STORM WATER EXPENSES TOTAL	**65,140**	**65,140**	**60,536**

Downtown Development Autority Bond	Approved 2022 Budget	Revised 2022 Budget	Proposed 2023 Budget
61 · TRANSFERS			
611006 · TRANSFER FROM GENERAL FUND	77,230	77,230	77,230
Total 61 · TRANSFERS	77,230	77,230	77,230
Expense			
58 · DEBT SERVICE			
581000 · PRINCIPAL			
581301 · BOND PAYMENT - DDA	56,790	56,790	56,840
Total 581000 · PRINCIPAL	56,790	56,790	56,840
582000 · INTEREST			
582301 · INTEREST EXPENSE - DDA BOND	20,440	20,440	20,390
Total 582000 · INTEREST	20,440	20,440	20,390
Total 58 · DEBT SERVICE	77,230	77,230	77,230
DDA Bond Total Expense	**77,230**	**77,230**	**77,230**

Debt Service	Approved 2022 Budget	Revised 2022 Budget	Proposed 2023 Budget
61 · TRANSFERS			
611006 · TRANSFER FROM GENERAL FUND	0	0	0
Total 61 · TRANSFERS	**0**	**0**	**0**
Expense			
58 · DEBT SERVICE			
581000 · PRINCIPAL			
581310 · CAPITAL LEASE PRINCIPAL	0	0	0
Total 581000 · PRINCIPAL	0	0	0
582000 · INTEREST			
582302 · INTEREST EXPENSE OTHER	0	0	0
Total 582000 · INTEREST	0	0	0
Total 58 · DEBT SERVICE	0	0	0
Debt Service Total Expense	**0**	**0**	**0**

Capital	Approved 2022 Budget	Revised 2022 Budget	Proposed 2023 Budget
Revenues			
36 · INTEREST REVENUE			
361000 · INTEREST	0	0	0
Total 36 · INTEREST REVENUE	0	0	0
38 · MISCELLANEOUS REVENUE			
381000 · MISCELLANEOUS INCOME	0	0	0
Total 38 · MISCELLANEOUS REVENUE	0	0	0
TOTAL REVENUES	**0**	**0**	**0**
TO FUND BALANCE	-20,000	-20,000	-20,000
FUND BALANCE - ENDING	23,799	23,799	3,799
Expense			
54 · CAPITAL OUTLAYS			
541000 · PROPERTY			
541100 · SITES	0	0	0
541200 · SITE IMPROVEMENTS	20,000	20,000	20,000
Total 541000 · PROPERTY	20,000	20,000	20,000
542000 · MACHINERY & EQUIPMENT			
542100 · MACHINERY	0	0	0
542200 · VEHICLES	0	0	0
Total 542000 · MACHINERY & EQUIPMENT	0	0	0
Total 54 · CAPITAL OUTLAYS	20,000	20,000	20,000
Capital Total Expense	**20,000**	**20,000**	**20,000**

SPLOST	Actual 2021 Budget	Approved 2022 Budget	Revised 2022 Budget	Proposed 2023 Budget
Revenues				
31 · TAXES				
313000 · GENERAL SALES AND USE TAXES				
313900 · SPLOST	128,638	125,000	125,000	125,000
Total 313000 · GENERAL SALES AND USE TAXES	128,638	125,000	125,000	125,000
Total 31 · TAXES	128,638	125,000	125,000	125,000
33 · INTERGOVERNMENTAL REVENUES				
334000 · STATE GOVERNMENT GRANTS				
334005 · LMIG Program	9,934	9,900	9,900	0
Total 334000 · STATE GOVERNMENT GRANTS	9,934	9,900	9,900	0
Total 33 · INTERGOVERNMENTAL REVENUES	9,934	9,900	9,900	0
Total Revenues	**138,572**	**134,900**	**134,900**	**125,000**
TO FUND BALANCE	**65,332**	**-245,100**	**-245,100**	**-226,599**
ENDING FUND BALANCE	**316,799**	**71,699**	**71,699**	**-154,900**

Expense				
52 · PURCHASES/CONTRACTED SERVICES				
521000 · PROFESSIONAL & TECHNICAL SRVCS				
521401 · CONTRACTED SERVICES	25,204	15,000	15,000	11,599
Total 521000 · PROFESSIONAL & TECH. SRVCS	25,204	15,000	15,000	11,599
522000 · PROPERTY SERVICES				
522200 · REPAIRS AND MAINTENANCE				
522230 . BUILDING REPAIRS & MAINTENANCE	48,036			
522250 · STREET MAINTENANCE & REPAIRS	0	320,000	320,000	320,000
Total 522200 · REPAIRS AND MAINTENANCE	48,036	320,000	320,000	320,000
Total 522000 · PROPERTY SERVICES	48,036	320,000	320,000	320,000
Total 52 · PURCHASES/CONTRACTED SERVICES	73,240	335,000	335,000	331,599
53 · SUPPLIES				
531000 · SUPPLIES				
531900 · OTHER GENERAL OPERATING EXP	0	0	0	0
Total 531000 · SUPPLIES	0	0	0	0
Total 53 · SUPPLIES	0	0	0	0
54 · CAPITAL OUTLAYS				
541000 · PROPERTY				
541300 · BUILDINGS & BUILDING IMPROV.	0	0	0	0
Total 541000 · PROPERTY	0	0	0	0
542000 · MACHINERY & EQUIPMENT				
542200 · VEHICLES/EQUIPMENT	0	45,000	45,000	20,000
542000 · MACHINERY & EQUIPMENT	0	45,000	45,000	20,000
Total 54 · CAPITAL OUTLAYS	0	45,000	45,000	20,000
SPLOST Total Expense	**73,240**	**380,000**	**380,000**	**351,599**

ARPA Fund	Actual 2021 Budget	Approved 2022 Budget	Revised 2022 Budget	Proposed 2023 Budget
Revenues				
33 · INTERGOVERNMENTAL REVENUES				
332000 · FEDERAL GOVERNMENT TRANSFERS				
332100 · ARPA FISCAL RECOVERY FUNDS	140,785	140,786	140,785	0
Total 332000 ·FEDERAL GOVERNMENT TRANSFERS	140,785	140,786	140,785	0
Total 33 · INTERGOVERNMENTAL REVENUES	140,785	140,786	140,785	0
Total Revenues	**140,785**	**140,786**	**140,785**	**0**
TO FUND BALANCE	**140,785**	**140,786**	**140,785**	**0**
ENDING FUND BALANCE	**140,785**	**281,571**	**281,570**	**281,570**

Expense				
52 · PURCHASES/CONTRACTED SERVICES				
521000 · PROFESSIONAL & TECHNICAL SRVCS				
521401 · CONTRACTED SERVICES	0	0	0	0
Total 521000 · PROFESSIONAL & TECH. SRVCS	0	0	0	0
Total 52 · PURCHASES/CONTRACTED SERVICES	**0**	**0**	**0**	**0**
53 · SUPPLIES				
531000 · SUPPLIES				
531900 · OTHER GENERAL OPERATING EXP	0	0	0	0
Total 531000 · SUPPLIES	0	0	0	0
Total 53 · SUPPLIES	**0**	**0**	**0**	**0**
54 · CAPITAL OUTLAYS				
541000 · PROPERTY				
541300 · BUILDINGS & BUILDING IMPROV.	0	0	0	0
Total 541000 · PROPERTY	0	0	0	0
542000 · MACHINERY & EQUIPMENT				
542200 · VEHICLES	0	0	0	0
542000 · MACHINERY & EQUIPMENT	0	0	0	0
Total 54 · CAPITAL OUTLAYS	**0**	**0**	**0**	**0**
61 · TRANSFERS				
611009 · TRANSFER TO GENERAL FUND	0	0	0	0
Total 61 · TRANSFERS	**0**	**0**	**0**	**0**
ARPA Total Expense	**0**	**0**	**0**	**0**

McAllister Fund	Actual 2021 Budget	Approved 2022 Budget	Revised 2022 Budget	Proposed 2023 Budget
Revenues				
36 · INTEREST REVENUE				
361000 · INTEREST	9	0	0	0
Total 36 · INTEREST REVENUE	9	0	0	0
Total Revenues	**9**	**0**	**0**	**0**
To Fund Balance	0		-7,525	0
Ending Fund Balance	93,968	93,968	86,443	86,443
Expense				
53· SUPPLIES				
531900 · GRANT EXPENSES	0	0	7,525	0
TOTAL 53· SUPPLIES	**0**	**0**	**7,525**	**0**
Total Expense	**0**	**0**	**7,525**	**0**

Confiscated Assets	Actual 2021 Budget	Approved 2022 Budget	Revised 2022 Budget	Proposed 2023 Budget
From Fund Balance	0	500	500	500
Fund Balance Ending	3,439	2,939	2,939	2,439
Expense				
53· SUPPLIES				
53190 · GRANT EXPENSES	0	500	500	500
TOTAL 53· SUPPLIES	0	500	500	500
Total Expense	**0**	**500**	**500**	**500**