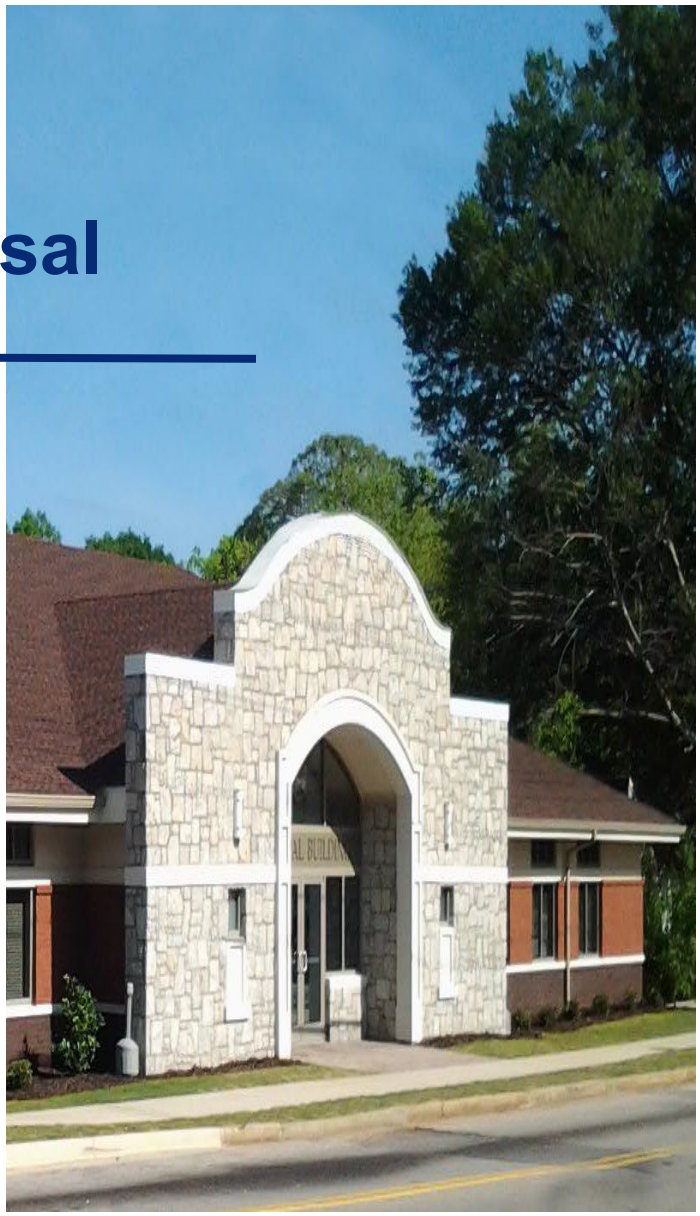
FY2023

Formal Budget Proposal



December 28, 2022

City of Stone Mountain, Georgia
Prepared and Presented by:
Darnetta Tyus, City Manager

FISCAL YEAR 2023 ANNUAL BUDGET – CITY OF STONE MOUNTAIN

Pursuant to Section 6.25 – Operating budget of the Stone Mountain 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 city manager 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 city manager 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 other pertinent comments and information. The operating budget and the capital budget provided for in Section 6.29 of this charter, the budget message, and all supporting documents shall be filed in the office of the city clerk and shall be open to public inspection. This document conforms to the provisions as set forth in the afore-mentioned section.

Prepared and presented by:
Darnetta Tyus, City Manager

Departmental submissions provided by:

Department Heads:

- **Shawn Edmonson, City Clerk**
- **James Westerfield, Police Chief**
- **Vacant, Public Works Director**
- **Stephanie Capers, Court Clerk**
- **Heide Meraz, Stone Mountain Visitors Center Director**

Other Funds:

- **Downtown Development Authority – Kayla Johnson, DDA Director**

TENTATIVE SCHEDULING FOR BUDGET PRESENTATION AND ADOPTION

NOVEMBER 15, 2022
OFFICIAL SUBMISSION OF THE FY 2023 BUDGET PROPOSAL

DECEMBER 6, 2022
PUBLIC HEARING FY 2023 BUDGET PROPOSAL
FIRST READ OF FY2023 BUDGET ORDINANCE

DECEMBER 28, 2022
ADOPTION OF FY2023 BUDGET ORDINANCE

MEMORANDUM

TO: Mayor and City Council
DATE: December 28, 2022
FROM: City Manager Darnetta K. Tyus
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. **Component Unit** – used to account for organizations for which the nature and significance of its relationship with the City is such that exclusion from reporting would be misleading and that the City has ultimate financial responsibility for its actions.

The City of Stone Mountain has eight separate fund accounts that operate within the first two of the categories listed above. These fund accounts are:

Governmental Funds

- General Fund 01
- Hotel/Motel Tax Fund 02 (Visitors Center)
- Cemetery Fund 03
- Police Asset Forfeiture Fund 06
- Capital Projects Fund 07

Special Revenue Funds

- Special Purpose Local Option Sales Tax (SPLOST) Fund 09
- CARES Fund 11
- American Rescue Plan Act Fund 12

Proprietary Funds

- Storm Water Enterprise Fund 08

Component Unit

- Downtown Development Authority Fund 20

The Governmental Fund known as General Fund 01 is divided into several different classifications of activities. These activities are further categorized by department titles and types. The activities include:

- Legislative (Elected Body)
  Department 018 – Johnson
  Department 021 – Jones
  Department 024 – Crowe
  Department 025 – Freeman
  Department 026 – Bryant
  Department 028 – Cox
  Department 029 – Monroe

- Administration – Department 030
- Buildings – Department 031
- General Government – Department 032
- Court – Department 035
- Public Safety – Department 040
- Public Works – Department 050
- Parks – Department 060
- Debt Service – Department 080

Revenues collected within General Fund 01 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.

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 Stone Mountain, I am committed to implementing sound financial principles, as required by 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 FY2023 budget cycle.

REVENUE	2022 BUDGET	2023 RECOMMENDED BUDGET	2023 BUDGET
Taxes	3,433,507	4,399,586	0
Licenses & Permits	123,115	82,850	0
Government Grants	62,304	72,304	0
Charges for Services	7,500	11,355	0
Fines & Forfeitures	523,358	400,000	0
Investment Income	0	0	0
Contributions	1,475	0	0
Miscellaneous Revenue	0	13,000	0
Other Financing Sources	396,099	0	0
Total Revenue	4,547,358	4,979,095	0

The City Manager submits a formal budget estimate of a total General Fund Budget of $4,979,095 in revenues with offsetting expenditures of 4,979,095

CITY OF STONE MOUNTAIN MUNICIPAL REVENUE PORTFOLIO

The City of Stone Mountain'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 Stone Mountain 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 01 activities such as public safety, street maintenance and repair, parks and 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.

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.

Taxation of Mobile Homes

Mobile homes are treated as a separate class of property. The City of Stone Mountain has limited mobile home revenue because of prohibitions within the City's Code of Ordinances that do not allow mobile homes within the City's limits beyond the adoption of the most recent version of the City's Zoning Ordinance.

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 $180 for 0-5 employees and $30 for each employee over 5.

Financial Institution Tax

The City levies a business license on depository financial institutions (i.e. banks) that have an office located within the City. The rate is assessed at 0.25 percent of the institution's gross receipts in Georgia.

Franchise Fees

The City enters into franchise agreements or contracts with cable, electric, gas and telephone 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, telephone 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, park rentals, and for providing administrative services for the Certificate of Appropriateness process for Historic Preservation Commission permissions.

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.

Private Contributions

The City solicits private contributions for the hosting of events such as the annual Back to School Bash.

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.

The following notes are regarding the estimates of revenues:

TAXES

1) Ad valorem taxes
   a) Real estate ad valorem taxes $162,653,278 in taxable real property as certified 07/2022)
      i) Assumes 0% increase in digest
   b) Assumes an ad valorem tax rate of 16.50 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 reduction in tax due to the nature of the tax
   e) Television Cable Franchise is assumed at a higher revenue amount as opposed to FY2023. The higher estimate is based on actual revenue collected in FY2022.

2) Other taxes
   a) Motor vehicle sales tax revenue is expected to increase overtime as motor vehicle ad valorem taxes decline. Motor vehicle sales tax revenue has been received at approximately 300% of the expected revenue estimate for the current fiscal year.
   b) For all other taxes the estimate is based upon actual revenues collected in FY2022.

LICENSES AND PERMITS

1) Beer & Wine Licenses; Liquor Beer and Wine Licenses – Significant decrease in FY2022 and estimate for FY2023.
2) Insurance Licenses – Increase is assumed based on 2022 collections
3) Building Structure Permits – Revenue from Building Inspection Fees decreased significantly in 2022. Budget estimate for FY2023 decreases.

   Other permits and fees:
   Revenue is not assessed for such permits as Peddler's Permits, Special Use Permits, Parade, and Variance 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 ($62,304) 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 050 Public Works.

2) $10,000 for a new DeKalb County grant for community enhancement.

CHARGES FOR SERVICE

1) Accident Report and Background Checks are estimated at $1,750 and $5,000 respectively based on current year collections.
2) New revenue line for rental of garden boxes at the City Community Garden.

   Other charges for services:
   Revenue is not assessed for charges and services such as Park Rental and Bad Check Fees. The amount of revenue collected (if any) varies year-to-year and is not predictable based on the nature of the service. Revenue adjustments are typically made to the budget after adoption of the budget, and during the budget cycle, as necessary.

FINES AND FORFEITURES

1) Fine and forfeiture revenue is estimated at $400,000 in relation to projected 2022 year-end revenue. This revenue source 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.

CONTRIBUTIONS PRIVATE SOURCES

1) The Back to School Bash contributions are currently the only revenue source that is accounted for as contributions from private sources. Revenue expectations are made based on the amount of event revenue collected from private sources in the previous year. This anticipated revenue has been eliminated to remain conservative.

SUMMARY OF PROPOSED EXPENDITURE

DEPARTMENT	2022 BUDGET	2023 RECOMMENDED BUDGET	2023 BUDGET
Johnson	7,878	8,378	0
Jones	17,820	20,620	0
Crowe	7,878	8,378	0
Freeman	7,878	8,378	0
Bryant	7,878	8,378	0
Cox	7,878	8,378	0
Monroe	7,878	8,378	0
Administration	548,470	890,091	0
Buildings	103,425	124,120	0
Gen. Government	816,183	602,435	0
Municipal Court	272,330	308,058	0
Police	1,580,387	1,747,727	0
Public Works	599,290	730,460	0
Parks	176,186	234,209	0
Debt Service	271,104	271,104	0
Total Expenditures	4,432,463	4,979,095	0
Surplus/Deficit	114,895	0	0

EXPENDITURES

GOVERNING AUTHORITY DEPTS 012, 013, 018, 026, 028, 029

Personal Services/Benefits – The annual salary for each Council Member with associated payroll tax. $3,878 each member. ($300/month plus applicable payroll taxes.)

Purchased/Contracted Services – The annual allotment for education and training and associated travel expenses is $4,000 for each Council member.

Contingency – Each Council member has a $500 constituent services allotment to be used in accordance with the new policy to be approved by City Council.

Total expenditure per Council Member is estimated at $8,878 for each member.

DEPT 017 – MAYOR

Personal Services/Benefits – The annual salary for position of Mayor with associated payroll tax. $12,923 ($1000/month plus applicable payroll taxes.)

Purchased/Contracted Services – The annual allotment for education and training and associated travel expenses is $5,420

Total expenditure estimated for the Mayor is $20,620.

Contingency – Mayor has a $1,000 constituent services allotment to be used in accordance with the new policy to be approved by City Council.

DEPARTMENT 030 ADMINISTRATION

Personal Services/Benefits – FY2023 budget is higher than the FY2022 budget by $122,854. The increases are due to the funding of the vacant Deputy City Clerk position and the Code Enforcement Officer position now assigned to the Administration Department.

Professional Services – FY2023 budget increases the budget for professional services by $197,500. The increase is due to funding for financial management consulting ($30,000), supplemental management consulting ($30,000), communications consulting ($50,000), internship funding ($3,000), grant writing and management consulting ($54,500), and planning and zoning consulting support ($30,000). These new expenditures are intended to supplement the capacity of existing staff expertise without having to hire high priced full-time employees in finance, communications, grant writing and planning and zoning.

DEPARTMENT 031 BUILDINGS

Purchased/Contracted Services – FY2023 budget is $20,695 more than the FY2022 budget. The increase is attributed to increases in janitorial services and building grounds maintenance outside city facilities.

DEPARTMENT 032 GENERAL GOVERNMENT

Total overall department expenditures estimated at $602,435. This is a decrease of $213,748 compared to FY 2022.

Retirement expense is determined by actuarial valuation of the City's pension plan and the report has since been submitted to the City's Administration. The current year's actuarial valuation report represents a well-funded plan that has seen gains over the last year. The condition of the plan allows for a decrease in the plan expenditures for the 2023 plan year. Costs are reduced from $31,504 to $24,085 (a reduction of $7,419). This is the second year in a row that city contributions to the retirement plan have decreased.

Other Costs – Interfund Transfers – For FY2023 interfund transfers decreased by $163,227 due to reduced reliance on general fund transfers to the other funds the city utilizes. When the other funds either generate enough revenue to cover their expenses or they reduce expenses the need for interfund transfers is decreased. The elimination of the Sanitation Fund and the increase in the viability of the Stormwater Fund helped decrease interfund transfer. The other significant change is the reduction in the Capital Projects Fund. For FY2023, the interfund transfer was reduced to $0 as capital funding needs for FY 2023 are being covered with excess funds from FY2022.

Payment to Other Agencies – DDA – FY2023 budget request recognizes a modest increase in General Fund allocation to the Downtown Development Authority (FY2022 allocation $150,000 versus FY2023 request of $153,482).

Contingencies have been eliminated from the General Government budget as overall reserves for the City are at extremely healthy levels.

035 MUNICIPAL COURT

Personal Services/Benefits – The personnel related budget for Court Services is $20,073 more than the FY2022 budget due to raises granted mid-year in FY2022 and the full funding for the full-time Deputy Clerk position and the part-time Deputy Clerk position.

Total overall department expenditures requested in FY2023 is $308,058.

DEPARTMENT 040 PUBLIC SAFETY

Personal Services/Benefits – There is a $227,184 increase for the department. The increase is attributed, in large part, to the raises awarded mi-year in FY2022, the anticipation of full staffing level with the police department, and a new Patrol Officer position proposed for FY2023 to achieve a long-held goal of moving patrols from 8 to 12-hour shifts. For a significant portion of 2022, there were at least 3 vacant positions within the department.

Capital Outlay – FY2023 estimate is $0 as vehicle replacements, a security camera system and upgrades to software systems are proposed to be funded with FY2022 surpluses. Two (2) replacement police pursuit vehicles are proposed for purchase with FY2022 funds. One new vehicle associated with the new Patrol Officer position is included in the capital funding being paid for with FY2022 funds.

Total overall department expenditures estimated at $1,747,727 which is an overall increase of $167,340 from FY2022.

DEPARTMENT 050 PUBLIC WORKS

Personnel Services/Benefits – FY2023 request is $98,998 more than the FY2022 budget. The increase is due to full year expectancy of full staffing level within the Public Works Department, an increase in the salary for the Director position from $79,000 to $93,000. For a portion of 2021, there were three (3) vacancies within the department. The increase is also due to mid-year raises in FY2022 and conservative budgeting for vacant positions as staff budgets at the highest cost of family coverage for health insurance. If the new hires select a lower coverage level, the cost to the city for health insurance decreases.

Purchases/Contracted Services – The largest impact in the budget for FY2023 is a $60,000 increase in funds for traffic calming. Several proposed traffic calming requests are making their way through the process and construction in FY2023 is anticipated for these projects.

Capital Outlays – Funding for capital projects is at $0 for FY2023 as funding for two new trucks are anticipated to be spent from FY2022 surpluses.

Funding included to hire a Building Custodian at a salary of $32,000 to oversee maintenance at city facilities.

Total overall department expenditures estimated at $730,460.

DEPARTMENT 060 PARKS

An increase of $55,496 is requested in personnel costs in the Parks budget for FY2023. The increase is attributed to both mid-year raises in FY2022 and the anticipation of full staffing in FY2023.

Funding included in the amount of $1,855 for the upkeep of the Community Garden.

DEPARTMENT 080 DEBT SERVICE

Debt service is anticipated to remain at the same expenditure level as FY2022 as no new debt will be taken out in FY2023. The City's healthy financial reserves and surpluses in FY2022 make it possible to purchase capital items with cash. As interest rates continue to rise, paying cash for capital items is in the best interest of the taxpayer.

DEPARTMENTAL SALARIES EXPENSE

The City of Stone Mountain currently employs the City Manager, Chief Judge, 2 Associate Judge positions and 42 employee positions over multiple service departments. This list is intended to show the salaries for each position by department. Please note that Public Works is a combination of Public Works, Parks and Cemetery in the expense report. The salaries per position/per department are shown below. The budget for FY2023 assumes a 0% increase for salaries over the course of FY2023. Salary expenses in the expense report include a 2% attrition rate.

Department	Title	Salary
Administration	City Manager	$140,000
Administration	City Clerk	$72,000
Administration	***Assistant City Clerk***	***$50,000 (rest.)***
Administration	Receptionist	$41,774
Administration	Code Enforcement Officer	$56,000
Administration PT	Accounting Clerk	$49,611

Department	Title	Salary
Court	Court Clerk	$50,683
Court	Vacant	$42,854
Court	Judge	$9,984
Court	Assistant Judge	$9,984
Court	Assistant Judge	$15,600
Court	Vacant	$5,124

Department	Title	Salary
Police	Chief	$94,664
Police	Lieutenant	$76,553
Police	Lieutenant	$78,353
Police	Officer	$53,899
Police	Officer	$57,188
Police	Officer	$50,003
Police	Officer	$50,003
Police	Officer	$50,003
Police	Officer	$50,003
Police	Officer	$50,003
Police	Officer	$50,003
Police	Officer	$50,003
Police	***Officer***	***$50,063 (New)***
Police	Records Clerk	$45,063
Police	Sergeant	$62,464
Police	Sergeant	$57,065
Police	Sergeant	$66,293
Police	Sergeant	$58,906
Police	Sergeant	$52,328

Department	Title	Salary
Public Works	Director	$93,000
Public Works	PW Supervisor	$64,403
Public Works	PW Foreman	$58,240
Public Works	Laborer	$31,195
Public Works	Laborer	$30,263
Public Works	Laborer	$29,085
Public Works	**Custodian**	**$32,000 (New)**
Public Works	Laborer - PT	$22,698
Public Works	Laborer - PT	$22,698
Public Works	Laborer - PT	$21,808

Department	Title	Salary
Visitors Center	Director - PT	$27,252

Department	Title	Salary
DDA	Director	$62,587

The Administration has provided COLA calculations at 0.0% for all service departments/all employee and staff positions shown above.

ADDITIONAL GOVERNMENTAL FUNDS

VISTORS CENTER FUND 02

The Visitors Center budget for FY 2023 accounts for an estimated $7,572 decrease in revenue from $37,072 to $29,500. An interfund transfer of $36,747 is necessary in FY 2023 to achieve a balanced budget.

Estimated expenses are accounted for in the amount of $66,247 ($18,336) more than the FY2022 budgeted expenses as amended.)

CEMETERY FUND 03

As estimated, the FY2022 budget proposal represented an overall $7,600 decrease in fund revenue. Changes to note are $2,600 decreases in estimated cemetery fees and $5,000 in cemetery trust revenues. The net impact is an increase in general fund transfer allocation to subsidize the fund.

Total overall budget for the fund is $19,863.

POLICE ASSET FORFEITURE FUND 06

No funds are assigned within Fund 06 until beginning account balances are determined by FY2022 audit. Reconciliation of funds is accomplished through monthly cash account (bank account) reconciliations.

CAPITAL PROJECT FUND 07

There are no expenditures from the Capital Project Fund to account for in FY 2023 as the proposed capital expenditures for FY 2023 are being funded with surplus FY 2022 funding.

SPECIAL REVENUE FUNDS

SPLOST FUND 09

As proposed, the FY2023 SPLOST fund budget accounts for $960,912 in collections from anticipated sales tax proceeds.

SPLOST expenses in the amount of $960,912 are budgeted in FY2023 and detailed budgets will be created after the Council has had the opportunity to plan for the expenditure of remaining funds from the FY2017-FY2023 SPLOST collections.

ARPA FUND 12

Signed into law on March 11, 2021, The American Rescue Plan Act of 2021 ("ARPA") provides $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 will receive the funds in two tranches.

The City has received total distributions over the course of FY 2021 and FY2022 totaling $2,345,554. Funds for the Police Department bonuses awarded in FY2022 are intended to come from ARPA funds but there appears to be ample surplus in FY2022 to cover these expenses without using ARPA funds. Planning for ARPA spending is forthcoming. Funding must be appropriated by the end of 2024.

PROPRIETARY FUNDS

STORM WATER MANAGEMENT FUND 08

The Stormwater Fund is anticipated to collect $149,035 in revenue for FY2023. Expenses are requested in the amount of $200,916, producing a projected shortfall of $51,881. Stormwater Funds are expected to be used for small capital projects and labor expenses.

COMPONENT UNIT – APPENDIX A

DOWNTOWN DEVELOPMENT AUTHORITY FUND 20

The DDA has no revenue sources after the sale of the Old Post Office Building in FY2022 except for interfund transfers from the General Fund.

The DDA has requested funding in the amount of $153,482. This reflects a decrease of $35,846.

FISCAL YEAR 2023 REVENUE – TAXES

Fund	Account Title	FY 2022 Budget	Thru 10/31	Projected EOY	CM	Council
3000.31.1100	Real Property CY	$2,193,118	$1,383,598	$2,837,860	$2,837,860	
3000.31.1110	Utilities CY	$141,226	$0	$141,226	$141,226	
3000.31.1200	Real Property PY	$0	$228,109	$228,109	$200,000	
3000.31.1210	Utilities PY	$0	$146,258	$146,258	$125,000	
3000.31.1310	Motor Vehicles	$15,923	$12,728	$15,274	$10,000	
3000.31.1320	Mobile Home CY	$15	$0	$0	$0	
3000.31.1340	Intangibles	$64,519	$66,641	$79,969	$65,000	
3000.31.1600	Real Estate Transfer	$26,255	$88,664	$106,397	$75,000	
3000.31.1710	Electric Franchise	$184,341	$131,295	$157,554	$125,000	
3000.31.1730	Gas Franchise	$36,251	$28,870	$34,644	$35,000	
3000.31.1750	Cable TV Franchise	$58,672	$40,106	$48,128	$50,000	
3000.31.1760	Telephone Franchise	$2,870	$6,427	$7,713	$5,000	
3000.31.4200	Beer and Wine Tax	$15,578	$19,369	$23,243	$20,000	
3000.31.4300	Mixed Drink Tax	$2,983	$8,050	$9,660	$8,000	
3000.31.4900	MV Sales Tax	$70,219	$189,406	$227,287	$150,000	
3000.31.4901	Energy Excise Tax	$2,000	$920	$1,104	$1,000	
3000.31.6100	Occupation Tax	$33,250	$26,288	$31,546	$25,000	
3000.31.6200	Insurance Premium Tax	$487,195	$0	$0	$475,000	
3000.31.6300	Financial Institution Tax	$1,516	$1,862	$2,234	$1,500	
3000.31.6400	Business Property Tax	$78,753	$38,176	$45,811	$40,000	
3000.31.6500	Business Property Tax PY	$0	$1,337	$1,604	$0	
3000.31.9110	Penalty and Interest PY	$18,823	$15,571	$18,685	$10,000	
TOTAL		**$3,433,507**	**$2,433,675**	**$4,164,305**	**$4,399,586**	

FISCAL YEAR 2023 REVENUE – LICENSES AND PERMITS

Fund	Account Title	FY 2022 Budget	Thru 10/31	Projected EOY	CM	Council
3000.32.1110	Beer and Wine Licenses	$5,000	$975	$1,170	$1,500	
3000.32.1130	Liquor Licenses	$14,000	$5,338	$6,406	$7,000	
3000.32.1220	Insurance Licenses	$21,950	$15,950	$19,140	$20,000	
3000.31.1210	Zoning and Land Use Fees	$0	$600	$720	$500	
3000.32.2211	Special Use Permit	$0	$350	$420	$500	
3000.32.2230	Sign Permits	$400	$350	$420	$400	
3000.32.2270	Golf Cart Permit	$475	$0	$0	$200	
300.32.2901	Foreclosed Property	$140	$85	$102	$0	
3000.32.2902	Vacant Property	$150	$0	$0	$0	
3000.32.2250	Parade Permits	$0	$290	$348	$250	
3000.32.2260	Film Permit	$0	$1,500	$1,800	$1,500	
3000.32.2500	Variances	$0	$1,280	$1,536	$1,000	
3000.32.3100	Building Permits	$81,000	$43,747	$52,496	$50,000	
TOTAL		**$123,115**	**$70,465**	**$84,558**	**$82,850**	

FISCAL YEAR 2023 REVENUE – INTERGOVERNMENTAL

Fund	Account Title	FY 2022 Budget	Thru 10/31 Actual	Projected EOY	CM	Council
3000.33.1210	DOJ Vest Program	$0	$0	$0	$0	
3000.33.4210	Local Road Maintenance Grant	$62,304	$62,304	$62,304	$62,304	
3000.33.4220	CARES Act Funding	$0	$0	$0	$0	
3000.33.4230	DeKalb County Grant	$0	$0	$0	$10,000	
TOTAL		**$62,304**	**$62,304**	**$62,304**	**$72,304**	

FISCAL YEAR 2023 REVENUE – CHARGES FOR SERVICE

Fund	Account Title	FY 2022 Budget	Thru 10/31 Actual	Projected EOY	CM	Council
3000.34.1900	Open Records Court	$0	$2	$2	$0	
3000.34.2120	Accident Reports	$1,600	$1,490	$1,788	$1,750	
3000.34.6410	Background Checks	$5,500	$4,325	$5,190	$5,000	
3000.34.7510	Medlock Park Rental	$0	$1,000	$1,200	$500	
3000.34.7530	Leila Mason Park Rental	$0	$675	$810	$500	
3000.34.7540	McCurdy Park Rental	$0	$0	$0	$500	
3000.34.7550	VFW Park Rental	$0	$0	$0	$500	
3000.34.7560	Community Garden Rental	$0	$0	$0	$1,855	
3000.34.9500	Copy Fees	$0	$0	$0	$0	
3000.34.9510	Open Records General	$0	$312	$374	$250	
3000.34.9600	COA	$400	$280	$336	$250	
3000.34.9900	Other	$0	$215	$258	$250	
TOTAL		**$7,500**	**$8,299**	**$9,958**	**$11,355**	

FISCAL YEAR 2023 REVENUE – COURT FINES

Fund	**Account Title**	**FY 2022 Budget**	**Thru 10/31 Actual**	**Projected EOY**	**CM**	**Council**
3000.35.1170	Municipal Court Fees	$523,358	$291,342	$349,610	$400,000	
TOTAL		**$523,358**	**$291,342**	**$349,610**	**$400,000**	

FISCAL YEAR 2023 REVENUE – PRIVATE CONTRIBUTIONS

Fund	Account Title	FY 2022 Budget	Thru 10/31 Actual	Projected EOY	CM	Council
3000.37.1001	Back to School Donations	$1,475	$0	$0	$0	
TOTAL		**$1,475**	**$0**	**$0**	$0	

FISCAL YEAR 2023 REVENUE – MISCELLANEOUS

Fund	Account Title	FY 2022 Budget	Thru 10/31 Actual	Projected EOY	CM	Council
3000.38.9300	Miscellaneous - Other	$0	$8,509	$10,211	$7,500	
3000.38.9301	Miscellaneous - Payroll	$0	$1,900	$2,280	$2,000	
3000.39.2100	Sales of Assets	$0	$3,861	$4,633	$3,500	
3000.39.2200	Insurance Disposition	$0	$750	$900	$0	
TOTAL		**$0**	**$15,020**	**$18,024**	**$13,000**	

FISCAL YEAR 2023 REVENUE – OTHER FINANCING SOURCES

Fund	Account Title	FY 2022 Budget	Thru 10/31 Actual	Projected EOY	CM	Council
3000.39.1100	GF Unrestricted Reserves	$27,011	$0	$0	$0	
3000.39.1200	Depot Renovations	$180,508	$0	$0	$0	
3000.39.3500	Capital Lease Proceeds	$188,580	$0	$0	$0	
TOTAL		**$396,099**	**$0**	**$0**	**$0**	

FISCAL YEAR 2023 EXPENSE – ELECTED OFFICIALS

Account # (Freeman)	Account Title	FY 22 Budget	Thru 10/31 Actual	Proj. FY 2022 EOY	CM	Council
5012.51.1000	Wages	$3,600	$2,400	$2,880	$3,600	
5012.51.2200	FICA Contributions	$225	$186	$223	$225	
5012.51.2300	Medicare	$53	$44	$52	$53	
5012.52.3500	Travel	$1,780	$2,451	$2,942	$1,780	
5012.52.3550	Meetings and Conventions	$790	$0	$0	$790	
5012.52.3700	Education and Training	$1,430	$1,750	$2,100	$1,430	
	Constituent Services				$500	
TOTAL		**$7,878**	**$6,831**	**$8,197**	**$8,378**	**$0**
Account # (Crowe)	**Account Title**	**FY 22 Budget**	**Thru 10/31 Actual**	**Proj. FY 2022 EOY**	**Staff Request**	**Council**
5013.51.1000	Wages	$3,600	$3,000	$3,600	$3,600	
5013.51.2200	FICA Contributions	$225	$186	$223	$225	
5013.51.2300	Medicare	$53	$44	$52	$53	
5013.52.3500	Travel	$1,780	$597	$717	$1,780	
5013.52.3550	Meetings and Conventions	$790	$0	$0	$790	
5013.52.3700	Education and Training	$1,430	$550	$660	$1,430	
	Constituent Services				$500	
TOTAL		**$7,878**	**$4,377**	**$5,252**	**$8,378**	**$0**
Account # (Jones)	**Account Title**	**FY 22 Budget**	**Thru 10/31 Actual**	**Proj. FY 2022 EOY**	**Staff Request**	**Council**
5017.51.1000	Wages	$12,000	$10,000	$12,000	$12,000	
5017.51.2100	Health Insurance	$0	$0	$0	$0	
5017.51.2130	Dental Insurance	$0	$24	$29	$0	
5017.51.2140	Life Insurance	$0	$52	$62	$0	
5017.51.2150	Accidental Insurance	$0	$79	$95	$0	
5017.51.2200	FICA Contributions	$748	$620	$744	$748	
5017..51.2300	Medicare	$175	$145	$174	$175	
5017.52.3200	Communications	$1,077	$1,214	$1,457	$1,077	
5017.52.3500	Travel	$1,200	$1,108	$1,330	$3,000	
5017.52.3550	Meetings and Conventions	$990	$0	$0	$990	
5017.52.3700	Education and Training	$1,430	$695	$834	$1,430	
5017.53.1110	Office Supplies	$200	$0	$0	$200	
	Constituent Services			$0	$1,000	
TOTAL		**$17,820**	**$13,937**	**$16,725**	**$20,620**	**$0**
Account # (Johnson)	**Account Title**	**FY 22 Budget**	**Thru 10/31 Actual**	**Proj. FY 2022 EOY**	**Staff Request**	**Council**
5018.51.1000	Wages	$3,600	$3,000	$3,600	$3,600	
5018.51.2200	FICA Contributions	$225	$186	$223	$225	
5018.51.2300	Medicare	$53	$39	$47	$53	

5018.52.3500	Travel	$1,780	$0	$0	$1,780	
5018.52.3550	Meetings and Conventions	$790	$0	$0	$790	
5018.52.3700	Education and Training	$1,430	$0	$0	$1,430	
	Constituent Services				$500	
TOTAL		**$7,878**	**$3,225**	**$3,870**	**$8,378**	**$0**
Account # (Bryant)	**Account Title**	**FY 22 Budget**	**Thru 10/31 Actual**	**Proj.FY 2022 EOY**	**Staff Request**	**Council**
5026.51.1000	Wages	$3,600	$3,000	$3,600	$3,600	
5026.51.2200	FICA Contributions	$225	$186	$223	$225	
5026.51.2300	Medicare	$53	$44	$53	$53	
5026.52.3500	Travel	$1,780	$64	$77	$1,780	
5026.52.3550	Meetings and Conventions	$790	$129	$154	$790	
5026.52.3700	Education and Training	$1,430	$0	$0	$1,430	
	Constituent Services				$500	
TOTAL		**$7,878**	**$3,423**	**$4,107**	**$8,378**	**$0**
Account # (Cox)	**Account Title**	**FY 22 Budget**	**Thru 10/31 Actual**	**Proj. FY 2022 EOY**	**Staff Request**	**Council**
5028.51.1000	Wages	$3,600	$3,000	$3,600	$3,600	
5028.51.2200	FICA Contributions	$225	$186	$223	$225	
5028.51.2300	Medicare	$53	$44	$53	$53	
5028.52.3500	Travel	$1,780	$0	$0	$1,780	
5028.52.3550	Meetings and Conventions	$790	$170	$204	$790	
5028.52.3700	Education and Training	$1,430	$0	$0	$1,430	
	Constituent Services				$500	
TOTAL		**$7,878**	**$3,400**		**$8,378**	**$0**
Account **# (Monroe)**	Account Title	**FY 22 Budget**	**Thru 10/31 Actual**	**Proj. FY 2022 EOY**	**Staff Request**	**Council**
5029.51.1000	Wages	$3,600	$3,000	$2,500	$3,600	
5029.51.2200	FICA Contributions	$225	$186	$155	$225	
5029.51.2300	Medicare	$53	$44	$37	$53	
5029.52.3500	Travel	$1,780	$0	$0	$1,780	
5029.52.3550	Meetings and Conventions	$790	$0	$0	$790	
5029.52.3700	Education and Training	**$1,430**	**$0**	**$0**	**$1,430**	
	Constituent Services				$500	
TOTAL		**$7,878**	**$3,230**	**$2,692**	**$8,378**	**$0**
Account **# (Elected)**	Account Title	**FY 222 Budget**	**Thru 10/31 Actual**	**Proj. FY 2022 EOY**	**Staff Request**	**Council**
51.1000	Wages	$33,600	$27,400	$36,533	$33,600	
51.2100	Health Insurance	$0	$0	$0	$0	
51.2130	Dental Insurance	$0	$24	$32	$0	
51.2140	Life Insurance	$0	$52	$69	$0	
51.2150	Accidental Insurance	$0	$79	$105	$0	
51.2200	FICA Contributions	$2,098	$1,773	$2,364	$2,098	

51.2300	Medicare	$493	$412	$549	$493	
52.3200	Communications	$1,077	$1,333	$1,777	$1,077	
52.3500	Travel	$11,880	$4,221	$5,628	$13,680	
52.3550	Meetings and Conventions	$5,730	$299	$398	$5,730	
52.3700	Education and Training	$10,010	$2,995	$3,993	$10,010	
53.1110	Office Supplies	$200	$0	$0	$200	
	Contingency				$4,000	
TOTAL		**$65,088**	**$38,587**	**$51,450**	**$70,888**	**$0**

FISCAL YEAR 2023 EXPENSE – ADMINISTRATION

Account #	**Account Title**	**FY 2022 Budget**	**Thru 10/31 Actual**	**Proj. FY 2022 EOY**	**CM**	**Council**
5030.51.1100	Regular Employee Wages	$284,316	$149,442	$179,330	$352,578	
5030.51.1101	Part-Time Employee Wages	$22,543	$21,824	$26,189	$49,611	
5030.51.1102	Deferred Comp 457 b	$9,537	$0	$0	$0	
5030.51.1300	Overtime Wages	$6,627	$1,634	$1,961	$3,500	
5030.51.2100	Group Health Insurance	$27,460	$13,862	$16,634	$60,470	
5030.51.2120	Disability Insurance	$456	$190	$228	$480	
5030.51.2130	Dental Insurance	$1,168	$650	$780	$1,500	

5030.51.2140	Life Insurance	$562	$213	$256	$600	
5030.51.2150	Accidental Insurance	$0	$84	$101	$0	
5030.51.2200	FICA Contributions	$19,240	$10,683	$12,820	$24,113	
5030.51.2300	Medicare	$4,498	$2,499	$2,999	$5,639	
5030.51.2700	Workers Compensation	$2,430	$0	$0	$3,200	
	TOTAL PERSONNEL	**$378,837**	**$201,081**	**$241,297**	**$501,691**	
5030.52.1100	Office Administrative	$21,481	$19,194	$23,033	$33,000	
5030.52.1200	Professional Services	$0	$136,022	$163,226	$197,500	
5030.52.1204	Building Inspection	$98,358	$52,109	$62,531	$95,000	
5030.52.1300	Technical Services	$5,000	$5,925	$7,110	$8,000	
5030.52.2210	Equipment and Repair	$4,582	$3,278	$3,934	$4,500	
5030.52.3200	Communications	$14,404	$10,539	$12,647	$12,550	
5030.52.3300	Advertising	$0	$2,244	$2,693	$3,500	
5030.52.3400	Printing and Binding	$1,213	$641	$769	$750	
5030.52.3500	Travel	$5,140	$998	$1,198	$13,000	
5030.52.3550	Meetings and Conventions	$3,485	$0	$0	$5,850	
5030.52.3600	Dues and Fees	$1,207	$0	$0	$2,150	
5030.52.3700	Education and Training	$3,015	$2,575	$3,090	$3,000	
5030.52.1103	Postage	$2,000	$998	$1,198	$1,200	
5030.53.1110	Office Supplies	$3,500	$2,207	$2,648	$3,500	
5030.53.1120	Computer Software	$100	$0	$0	$100	
5030.53.1270	Gasoline - Code Enforcement	$2,848	$823	$988	$3,000	
5030.53.1600	Small Equipment	$2,500	$1,825	$2,190	$1,000	
5030.53.1700	Other Supplies	$0	$317	$380	$0	
5030.53.1800	Uniforms - Code Enforcement	$800	$500	$600	$800	
	TOTAL NON-PERSONNEL	**$169,633**	**$240,195**	**$288,234**	**$388,400**	
TOTAL		**$548,470**	**$441,276**	**$529,531**	**$890,091**	

FISCAL YEAR 2023 EXPENSE – BUILDINGS

Account #	**Account Title**	**FY 2022 Budget**	**Thru 10/31 Actual**	**Proj. FY 2022 EOY**	**CM**	**Council**
5031.52.1300	Technical Services	$10,000	$7,247	$8,696	$10,000	
5031.52.2230	Building Repairs	$28,250	$10,821	$12,985	$24,000	
5031.52.2231	Grounds Buildings	$0	$0	$0	$15,000	
5031.52.3101	Building Insurance	$10,054	$0	$0	$10,000	
5031.52.3200	Communications	$10,000	$7,915	$9,498	$10,000	
5031.52.3901	Custodial Services	$0	$18,202	$21,842	$10,000	
5031.53.1210	Water	$6,000	$2,188	$2,625	$6,000	

5031.53.1220	Natural Gas	$3,300	$2,003	$2,403	$3,300	
5031.53.1231	Electricity	$25,000	$19,011	$22,813	$25,000	
5031.53.1700	Other Supplies	$10,000	$6,431	$7,717	$10,000	
5031.57.3400	Stormwater	$821	$442	$530	$820	
TOTAL		**$103,425**	**$74,259**	**$89,111**	**$124,120**	

FISCAL YEAR 2023 EXPENSE – GENERAL GOVERNMENT

Account #	**Account Title**	**FY 2022 Budget**	**Thru 10/31 Actual**	**Proj. FY 2022 EOY**	**CM**	**Council**
5032.51.2400	Retirement	$31,504	$23,628	$28,354	$24,085	
5032.51.2910	Medical Reimbursement Plan	$4,000	$2,655	$3,186	$4,000	
5032.52.1200	Professional Services	$8,402	$34,385	$41,262	$18,400	
5032.52.1210	Legal Services	$80,000	$92,760	$111,312	$125,000	
5032.52.1220	External Audit Services	$24,000	$23,150	$27,780	$25,000	
5032.52.1230	Code Revisions	$76,000	$4,558	$5,470	$10,000	
5032.52.1300	Technical Services	$16,000	$14,621	$17,545	$15,761	
5032.52.2160	Elections	$0	$0	$0	$25,000	
5032.52.2310	Land Rental	$830	$826	$991	$830	
5032.52.3100	General Liability Premium	$13,404	$0	$0	$13,550	
5032.52.3102	Misfeasance Insurance	$861	$0	$0	$920	
5032.52.3103	Public Officials Insurance	$5,294	$0	$0	$5,800	
5032.52.3104	Employee Practices	$9,406	$0	$0	$10,000	
5032.52.3105	Cyber Liability Premium	$5,304	$0	$0	$6,000	

5032.52.3110	General Liability Deductible	$2,000	$11,538	$13,846	$14,000	
5032.52.3200	Communications	$1,872	$1,701	$2,041	$2,000	
5032.52.3300	Advertising	$6,000	$2,215	$2,658	$3,000	
5032.52.3360	Special Events	$4,500	$9,007	$10,808	$12,000	
5032.52.3500	Travel	$1,200	$25	$30	$1,500	
5032.52.3600	Dues and Fees	$10,105	$5,715	$6,858	$10,810	
5032.52.3900	Other Purchased Services	$12,000	$7,000	$8,400	$3,000	
5032.53.1600	Small Equipment	$0	$11,678	$14,014	$0	
5032.53.1700	Other Supplies	$550	$1,489	$1,787	$1,406	
5032.53.1710	Holiday Expense	$7,500	$0	$0	$6,500	
5032.53.1720	Employee Luncheons	$800	$295	$354	$2,400	
5032.53.1730	Community Affairs	$1,400	$2,118	$2,542	$0	
5032.53.3370	Back to School Bash	$1,475	$0	$0	$0	
5032.57.9000	Contingency	$67,076	$0	$0	$0	
5032.57.9902	Interfund Transfer to Fund 2	$15,588	$0	$0	$36,747	
5032.57.9903	Interfund Transfer to Fund 3	$8,782	$0	$0	$19,363	
5032.57.9904	Interfund Transfer to Fund 6	$11,226	$0	$0	$0	
5032.57.9907	Interfund Transfer to Fund 7	$180,508	$0	$0	$0	
5032.57.9908	Interfund Transfer to Fund 8	$58,596	$0	$0	$51,881	
5032.57.9909	Interfund Transfer to Fund 9			$0	$0	
5032.57.2130	Payments to DDA	$150,000	$75,000	$100,000	$153,482	
TOTAL		**$816,183**	**$324,365**	**$399,238**	**$602,435**	

FISCAL YEAR 2023 EXPENSE – MUNICIPAL COURT

Account #	**Account Title**	**FY 2022 Budget**	**Thru 10/31 Actual**	**Proj. FY 2022 EOY**	**CM**	**Council**
5035.51.1100	Regular Employees	$115,944	$80,222	$96,266	$126,523	
5035.51.1101	Part Time Employees	$5,328	$0	$0	$5,124	
5035.51.1300	Overtime	$1,732	$4,066	$4,879	$2,500	
5035.51.2100	Group Health Insurance	$16,123	$8,409	$10,091	$24,605	
5035.51.2120	Disability	$163	$83	$100	$192	
5035.51.2130	Dental Insurance	$584	$292	$350	$600	
5035.51.2140	Life Insurance	$226	$114	$137	$240	
5035.51.2150	Accidental Insurance	$0	$61	$73	$0	
5035.51.2200	FICA	$7,672	$5,195	$6,234	$7,906	
5035.51.2300	Medicare	$1,796	$1,215	$1,458	$1,849	
5035.51.2700	Workers Compensation	$198	$0	$0	$300	
	TOTAL PERSONNEL	**$149,766**	**$99,658**	**$119,589**	**$169,839**	
5035.52.1200	Professional Services	$6,500	$1,305	$1,566	$6,500	
5035.52.1221	Solicitor	$28,405	$27,659	$33,191	$43,200	
5035.52.1230	Court Appointed Attorney	$7,000	$675	$810	$5,400	
5035.52.1300	Technical Services	$25,240	$8,004	$9,605	$32,608	

5035.51.3200	Communications	$3,903	$2,896	$3,475	$3,500	
5035.52.3400	Printing and Binding	$1,000	$139	$167	$1,000	
5035.52.3500	Travel	$5,428	$2,335	$2,802	$6,797	
5035.52.3600	Dues and Fees	$475	$255	$306	$485	
5035.52.3610	Court Appearance Fees	$2,600	$250	$300	$1,600	
5035.52.3700	Education and Training	$900	$410	$492	$710	
5035.52.3701	Judicial Training	$813	$650	$780	$975	
5035.53.1103	Postage	$1,500	$636	$763	$1,150	
5035.53.1110	Office Supplies	$1,800	$443	$531	$1,795	
5035.53.1600	Small Equipment	$500	$285	$342	$500	
5035.54.2400	Computer Purchase	$2,500	$0	$0	$0	
5035.57.3100	Bond Refunds	$34,000	$20,330	$24,396	$32,000	
	TOTAL NON-PERSONNEL	**$122,564**	**$66,272**	**$79,527**	**$138,220**	
TOTAL		**$272,330**	**$165,930**	**$199,116**	**$308,058**	

FISCAL YEAR 2023 EXPENSE – POLICE

Account #	Account Title	FY 2022 Budget	Thru 10/31 Actual	Proj. FY 2022 EOY	CM	Council
5040.51.1100	Regular Employee Wages	$926,993	$834,219	$1,001,063	$1,082,053	
5040.51.1102	Deferred Compensation 457b	$8,043	$0	$0	$0	
5040.51.1300	Overtime Wages	$17,827	$28,371	$34,045	$25,000	
5040.51.2100	Group Health Insurance	$143,592	$103,603	$124,324	$185,759	
5040.51.2120	Disability Insurance	$3,249	$1,154	$1,384	$1,728	
5040.51.2130	Dental Insurance	$5,256	$3,593	$4,312	$5,400	
5040.51.2140	Life Insurance	$2,031	$1,581	$1,897	$2,160	
5040.51.2150	Accidental Insurance	$0	$756	$907	$0	
5040.51.2200	FICA Contributions	$58,623	$53,084	$63,701	$65,034	
5040.51.2300	Medicare	$13,717	$12,415	$14,898	$15,209	
5040.51.2700	Worker's Compensation	$25,828	$41,728	$55,637	$50,000	
	TOTAL PERSONNEL	**$1,205,159**	**$1,080,503**	**$1,302,168**	**$1,432,343**	
5040.52.1200	Professional Services	$4,275	$3,412	$4,094	$6,275	
5040.52.1300	Technical Services	$3,000	$3,732	$4,478	$3,600	
5040.52.2210	Equipment and Repair	$5,000	$4,062	$4,874	$5,000	
5040.52.2211	Radio Maintenance	$1,500	$480	$576	$1,500	
5040.52.2220	Vehicle Repair and Maintenance	$35,000	$22,746	$27,295	$35,000	
5040.52.3102	Law Enforcement Liability	$25,504	$57,831	$69,397	$57,831	
5040.52.3103	Vehicle Insurance	$29,760	$52,909	$63,490	$52,909	
5040.52.3110	General Liability Deductible	$2,000	$3,788	$4,546	$3,724	
5040.52.3200	Communications	$28,800	$21,926	$26,311	$28,800	
5040.52.3400	Printing and Binding	$2,250	$1,270	$1,524	$2,250	
5040.52.3500	Travel	$4,150	$3,439	$4,127	$5,570	
5040.52.3550	Meeting and Conventions	$1,845	$1,600	$1,920	$3,940	
5040.52.3600	Dues and Fees	$855	$410	$492	$850	
5040.52.3700	Education and Training	$3,300	$3,489	$4,187	$3,300	
5040.52.3900	Other	$29,409	$11,493	$13,792	$2,835	
5040.53.1103	Postage	$600	$125	$150	$600	
5040.53.1106	Ammunition	$5,850	$5,916	$7,099	$7,850	
5040.53.1110	Office Supplies	$3,500	$1,903	$2,284	$3,500	
5040.53.1270	Gasoline	$51,000	$39,206	$47,047	$55,000	
5040.53.1600	Small Equipment	$2,500	$541	$649	$2,500	
5040.53.1700	Other Supplies	$6,300	$2,882	$3,458	$6,300	
5040.53.1800	Uniforms	$15,750	$11,294	$13,553	$15,750	
5040.54.2200	Vehicles	$93,580	$110,075	$132,090	$0	
5040.54.2400	Computers	$9,500	$397	$477	$9,500	
5040.54.2500	Others	$0	$6,375	$7,650	$1,000	
5040.57.9000	Contingency	$10,000	$0	$0	$0	
	TOTAL NON-PERSONNEL	**$375,228**	**$371,301**	**$445,562**	**$315,384**	
TOTAL		**$1,580,387**	**$1,451,805**	**$1,747,730**	**$1,747,727**	

FISCAL YEAR 2023 EXPENSE – PUBLIC WORKS

Account #	Account Title	FY 2022 Budget	Thru 10/31 Actual	Proj. FY 2022 EOY	CM
5050.51.1100	Regular Employee Wages	$135,620	$77,199	$92,639	$195,539
5050.51.1101	Part Time Employee Wages	$23,416	$17,326	$20,791	$39,650
5030.51.1102	Deferred Compensation 457b	$5,360	$0	$0	
5050.51.1300	Overtime Wages	$2,609	$1,640	$1,968	$1,800
5050.51.2100	Group Health Insurance	$25,095	$14,537	$17,444	$49,764
5050.51.2120	Disability Insurance	$903	$182	$219	$496
5050.51.2130	Dental Insurance	$1,752	$1,144	$1,373	$1,239
5050.51.2140	Life Insurance	$749	$250	$300	$496
5050.51.2150	Accidental Insurance	$0	$23	$28	$0
5050.51.2200	FICA Contributions	$10,025	$5,756	$6,907	$14,582
5050.51.2300	Medicare	$2,349	$1,346	$1,615	$3,410
5050.51.2700	Worker's Compensation	$10,659	$1,000	$1,200	$10,659
	TOTAL PERSONNEL	**$218,537**	**$120,403**	**$144,483**	**$317,535**
5050.52.1200	Professional Services	$0	$93,434	$112,121	$50,000
5050.52.1300	Technical Services	$240	$253	$304	$0
5050.52.2141	Tree Removal	$15,000	$7,725	$9,270	$15,000
5050.52.2210	Equipment and Repair	$11,500	$3,442	$4,130	$7,500
5050.52.2211	Radio Maintenance	$1,500	$0	$0	$0
5050.52.2220	Vehicle Repair and Maintenance	$15,000	$1,768	$2,122	$15,000
5050.52.2230	Building Repair and Maintenance	$2,200	$0	$0	$0
5050.52.2250	Street Repair and Maintenance	$10,000	$5,454	$6,544	$40,000
5050.52.2251	LMIG Street Repair	$154,501	$0	$0	$40,000
5050.52.2252	Traffic Calming Program	$15,000	$750	$900	$75,000
5050.52.2300	Rentals	$500	$229	$275	$2,000
5050.52.3101	Property Insurance	$808	$0	$0	$808
5050.52.3103	Vehicle Insurance	$7,144	$0	$0	$7,144
5050.52.3200	Communications	$4,427	$3,914	$4,697	$4,475
5050.52.3500	Travel	$200	$0	$0	$1,500
5050.52.3600	Dues and Fees	$200	$5	$6	$200
5050.52.3700	Education and Training	$2,500	$0	$0	$3,200
5050.52.3853	Landfill Fees	$4,000	$683	$820	$4,000

FISCAL YEAR 2023 EXPENSE – PUBLIC WORKS (CONTINUED)

Account #	Account Title	FY 2022 Budget	Thru 10/31 Actual	Proj. FY 2022 EOY	CM	Council
5050.53.1100	General Supplies	$8,000	$5,218	$6,262	$8,000	
5050.53.1110	Office Supplies	$210	$11	$14	$210	
5050.53.1120	Computer Software	$4,200	$0	$0	$4,200	
5050.53.1150	Signs	$10,000	$991	$1,190	$25,220	
5050.53.1210	Water	$468	$221	$266	$468	
5050.53.1220	Natural Gas	$3,500	$2,655	$3,186	$3,500	
5050.53.1230	Electricity -Buildings	$2,255	$2,089	$2,506	$0	
5050.53.1231	Electricity - Streetlights	$79,900	$61,363	$73,636	$81,000	
5050.53.1270	Gasoline	$6,000	$5,211	$6,253	$6,000	
5050.53.1600	Small Equipment	$4,000	$750	$900	$6,500	
5050.53.1700	Other Supplies	$2,500	$1,473	$1,767	$2,500	
5050.53.1800	Uniforms	$10,000	$7,703	$9,244	$9,500	
5050.54.2500	Equipment	$5,000	$0	$0	$0	
	TOTAL NON-PERSONNEL	**$380,753**	**$205,342**	**$246,410**	**$412,925**	
TOTAL		**$599,290**	**$325,745**	**$390,894**	**$730,460**	

FISCAL YEAR 2023 EXPENSE – PARKS

Account #	Account Title	FY 2022 Budget	Thru 10/31 Actual	Proj. FY 2022 EOY	CM	Council
5060.51.1100	Regular Employee Wages	$89,536	$50,966	$61,159	$117,024	
5060.51.1101	Part Time Employee Wages	$15,460	$11,439	$13,727	$24,899	
5060.51.2100	Group Health Insurance	$16,568	$11,823	$14,188	$32,895	
5060.51.2200	FICA Contributions	$6,537	$3,800	$4,560	$8,359	
5060.51.2300	Medicare	$1,535	$889	$1,067	$1,955	
5060.51.2700	Workers Compensation	$5,238	$0	$0	$5,238	
	TOTAL PERSONNEL	**$134,874**	**$78,917**	**$94,700**	**$190,370**	
5060.52.1240	Youth Services	$12,500	$0	$0	$12,500	
5060.52.2210	Equipment Repairs	$1,000	$0	$0	$1,000	
5060.52.2230	Building Repairs	$5,000	$250	$300	$5,000	
5060.52.2240	Parks Repairs and Maintenance	$5,000	$688	$826	$6,855	
5060.52.2141	Tree Removal	$10,000	$0	$0	$10,000	
5060.52.3101	Building Insurance	$484	$0	$0	$484	
5060.53.1210	Water	$1,050	$554	$665	$1,050	
5060.53.1231	Electricity	$4,150	$2,467	$2,960	$4,150	
5060.53.1700	Other Supplies	$500	$0	$0	$600	
5060.57.3400	Stormwater	$1,628	$1,627	$1,953	$2,200	
	TOTAL NON PERSONNEL	**$41,312**	**$5,586**	**$6,703**	**$43,839**	
TOTAL		**$176,186**	**$84,503**	**$101,404**	**$232,354**	

FISCAL YEAR 2023 EXPENSE – DEBT SERVICE

Account #	Account Title	FY 2022 Budget	Thru 10/31 Actual	Proj. FY 2022 EOY	CM	Council
5080.58.1241	CL Principal - City Hall	$82,022	$82,022	$ 82,022	$82,022	
5080.58.1254	CL - Admin Copier	$3,077	$0	$ -	$3,077	
5080.58.1256	CL Principal - 2019 Vehicle and Chipper	$12,845	$8,496	$ 10,196	$12,845	
5080.58.1257	Ford Interceptor Police SUV - Principal	$26,599	$17,627	$ 21,153	$26,599	
5080.58.1258	CL - 2020 Vehicles	$41,859	$27,779	$ 33,334	$41,859	
5080.58.1259	CL - 2021 Vehicles	$21,766	$14,442	$ 17,330	$21,766	
5080.58.1260	CL - 2021 Vehicles #2	$18,807	$12,475	$ 14,970	$18,807	
5080.58.1261	CL - 2022 Vehicles and Generator	$29,376	$0	$ -	$29,376	
5080.58.2241	CL Interest - City Hall	$23,590	$23,589	$ 28,307	$23,590	
5080.58.2254	CL Interest - Admin Copier	$345	$0	$ -	$345	
5080.58.2256	CL Interest - Chipper	$587	$458	$ 549	$587	
5080.58.2257	Ford Interceptor Police SUV - Interest	$1,410	$1,045	$ 1,254	$1,410	
5080.58.2258	CL Interest - 2020 Vehicles	$1,010	$800	$ 960	$1,010	
5080.58.2259	CL Interest - 2021 Vehicles	$1,787	$1,259	$ 1,511	$1,787	
5080.58.2260	CL Interest - 2021 Vehicles #2	$1,336	$953	$ 1,144	$1,336	
5080.58.2261	CL Interest - 2022 Vehicles and Generator	$4,688		$ -	$4,688	
TOTAL		**$271,104**	**$190,945**	**$ 212,730**	**$271,104**	

FISCAL YEAR 2023 – FUND 2 VISITORS CENTER REVENUE

Account #	Account Title	FY 2022 Budget	Thru 10/31 Actual	Proj. FY 2022 EOY	CM	Council
3000.31.4100	Hotel/Motel Tax	$11,000	$18,246	$21,895	$15,000	
3000.32.2260	Film Permits	$15,050	$2,700	$3,240	$2,000	
3000.33.4116	SMMA	$9,000	$2,250	$2,700	$9,000	
3000.37.1003	Event Revenue	$0	$3,000	$3,600	$2,500	
3000.38.9300	Miscellaneous Revenue	$0	$25	$30	$0	
3000.38.9306	Car Show Fees	$2,022	$1,187	$1,424	$1,000	
TOTAL		**$37,072**	**$27,408**	**$32,890**	**$29,500**	

FISCAL YEAR 2023 – FUND 2 VISITORS CENTER EXPENSE

Account #	Account Title	FY 2022 Budget	Thru 10/31 Actual	Proj. FY 2022 EOY	CM	Council
5075.51.1101	Part Time Employees	$25,082	$14,961	$19,948	$27,252	
5075.51.2200	FICA	$1,555	$928	$1,237	$1,690	
5075.51.2300	Medicare	$363	$217	$289	$395	
	TOTAL PERSONNEL	**$27,000**	**$16,105**	**$21,474**	**$29,337**	
5075.52.1200	Professional Services	$311	$60	$80	$250	
5075.52.2230	Building Repairs	$700	$646	$861	$800	
5075.52.3200	Communications	$1,100	$841	$1,009	$1,100	
5075.52.3300	Advertising				$1,500	
5075.52.3360	Special Events	$500	$209	$251	$500	
5075.52.3400	Printing & Binding	$2,000	$393	$472	$2,500	
5075.52.3500	Travel				$800	
5075.52.3550	Meeting & Conventions				$800	
5075.52.3900	Payment to Other - DCVB	$4,800	$51	$61	$4,260	
5075.53.1103	Postage & Delivery				$50	
5075.53.1110	Office Supplies	$250	$119	$143	$250	
5075.53.1230	Electricity - Building	$1,100	$421	$505	$1,100	
5075.53.1600	Small Equipment	$500	$184	$221	$500	
5075.53.1700	Other Supplies	$750	$197	$236	$1,000	
5075.57.9005	Christmas Parade				$7,500	
5075.57.9007	Trunk or Treat Costs				$400	
5075.57.9009	Back to School Bash				$1,500	
5075.61.9004	Farmer's Market Costs	$4,000	$50	$60	$4,000	
5075.61.9006	Car Show Costs	$400	$234	$281	$600	
5075.61.9011	Juneteenth Event	$4,500	$5,617	$6,741	$7,500	
	TOTAL NON PERSONNEL	**$20,911**	**$9,022**	**$10,827**	**$36,910**	
TOTAL		**$47,911**	**$29,747**	**$35,697**	**$66,247**	

FISCAL YEAR 2023 – FUND 3 CEMETERY REVENUE

Account #	Account Title	FY 2022 Budget	Thru 10/31 Actual	Proj. FY 2022 EOY	CM	Council
3000.34.9100	Cemetery Fees	$3,100	$550	$660	$500	
3000.38.9501	Cemetery Trust	$5,000	$5,000	$6,000	$0	
TOTAL		**$8,100**	**$5,550**	**$6,600**	**$500**	

FISCAL YEAR 2023 – FUND 3 CEMETERY EXPENSE

Account #	Account Title	FY 2022 Budget	Thru 10/31 Actual	Proj. FY 2022 EOY	CM	Council
5085.51.1100	Regular Employees	$5,268	$2,998	$3,598	$6,001	
5085.51.1101	Part Time Employees	$910	$672	$806	$1,344	
5085.51.2100	Group Health Insurance	$975	$696	$835	$1,121	
5085.51.2200	FICA	$417	$224	$269	$455	
5085.51.2300	Medicare	$107	$52	$62	$107	
5085.52.2140	Lawn Care	$0	$4,515	$5,418	$10,000	
5085.57.3400	Stormwater Utility Fee	$836	$835	$1,002	$835	
TOTAL		**$8,513**	**$9,992**	**$11,991**	**$19,863**	

FISCAL YEAR 2023 – FUND 6 CONFISCATED ASSETS

No fund activity

FISCAL YEAR 2023 – FUND 7 CAPITAL PROJECTS

No fund activity

FISCAL YEAR 2023 – FUND 8 STORMWATER REVENUE

Account #	Account Title	FY 2022 Budget	Thru 10/31 Actual	Proj. FY 2022 EOY	CM	Council
3000.34.4260	Stormwater Utility Fee	$149,035	$81,360	$97,632	$149,035	
3000.34.4261	PY Stormwater Utility Fee	$0	$14,720	$17,664	$0	
TOTAL		**$149,035**	**$96,080**	**$115,296**	**$149,035**	

FISCAL YEAR 2023 – FUND 8 STORMWATER EXPENSE

Account #	Account Title	FY 2022 Budget	Thru 10/31 Actual	Proj. FY 2022 EOY	CM	Council
5056.51.1100	Regular Employees	$25,808	$14,990	$17,988	$17,628	
5056.51.1101	Part Time Employees	$4,456	$3,364	$4,037	$4,037	
5056.51.2100	Group Health Insurance	$4,776	$3,477	$4,172	$4,172	
5056.51.2200	FICA	$1,925	$1,118	$1,342	$1,342	
5056.51.2300	Medicare	$107	$261	$313	$313	
5056.52.1300	Technical Services	$42,000	$40,353	$48,424	$48,424	
5056.52.2200	Repair and Maintenance	$125,000	$7,894	$9,473	$125,000	
TOTAL		**$204,072**	**$71,458**	**$85,749**	**$200,916**	

FISCAL YEAR 2023 – FUND 9 SPLOST REVENUE

Account #	Account Title	FY 2022 Budget	Thru 10/31 Actual	Proj. FY 2022 EOY	Staff Request	CM	Council
3209.33.1100	Interfund Transfer - SPLOST	$0	$0	$0	$0		
3209.33.7100	SPLOST 2017 Sales Tax Revenue	$960,912	$0	$0	$960,912		
TOTAL		**$960,912**	**$0**	**$0**	**$960,912**		

FISCAL YEAR 2023 – FUND 9 SPLOST EXPENSE

Account #	Account Title	FY 2022 Budget	Thru 10/31 Actual	Proj. FY 2022 EOY	CM	Council
5209.52.1200	Professional Engineering	$0	$1,608	$1,608	$0	
5209.54.1209	Hardscape	$931,500	$285,127	$931,500	$0	
5209.57.1009	Fire Station SPLOST	$29,412	$0	$29,412	$0	
TOTAL		**$960,912**	**$0**	**$960,912**	$0	

FISCAL YEAR 2023 – FUND 11 CARES

No fund activity

FISCAL YEAR 2023 – FUND 12 ARPA

Account #	Account Title	FY 2022 Budget	Thru 10/31 Actual	Proj. FY 2022 EOY	CM	Council
	ARPA -	$1,172,777	$1,172,777	$2,345,554	$0	
		$0	$0	$0	$0	
		$0	$0	$0	$0	
TOTAL		**$1,172,777**	**$1,172,777**	**$2,345,554**	**$0**	

FISCAL YEAR 2023 – FUND 20 DDA REVENUE

Account #	Account Title	FY 2022 Budget	Thru 10/31 Actual	Proj. FY 2022 EOY	DDA Request	CM	Council
3000.38.1001	Rent Income	$72,325	$0	$0	$0	$0	
	Sale of Assets	$0	$0	$85,000	$0	$0	
3000.39.1100	Interfund Transfer - City	$150,000	$0	$150,000	$153,482	$0	
3000.39.1101	Fund 20 Reserve	$31,601	$0	$31,601	$0	$0	
TOTAL		**$253,926**	**$0**	**$266,601**	**$153,482**	**$0**	

FISCAL YEAR 2023 – FUND 20 DDA EXPENSE

Account #	Account Title	FY 2022 Budget	Thru 10/31 Actual	Proj. FY 2022 EOY	DDA Request	CM	Council
5130.51.1100	Regular Employees	$51,000	$48,965	$58,758	$62,587	$61,335	
5130.51.2100	Group Health Insurance	$8,370	$6,988	$8,386	$9,798	$9,798	
5130.51.2120	Short Term Disability	$0	$68	$82	$96	$96	
5130.51.2130	Dental Insurance	$292	$243	$292	$300	$300	
5130.51.2140	Life Insurance	$168	$94	$112	$120	$120	
5130.51.2150	Accidental Insurance	$0	$48	$58	$54	$54	
5130.51.2200	FICA	$3,162	$3,036	$3,643	$3,880	$3,880	
5130.51.2300	Medicare	$740	$710	$852	$908	$908	
5130.52.1200	Professional Services	$41,000	$72,732	$87,278	$950	$950	
5130.52.1210	Legal Expense	$4,000	$2,565	$3,078	$0	$0	
5130.52.1300	Technical Services	$4,200	$2,575	$3,090	$1,637	$1,637	
5130.52.2230	Building R and M	$3,000	$2,100	$2,520	$0	$0	
5130.52.3200	Communications	$3,015	$2,411	$2,893	$0	$0	
5130.52.3300	Advertising	$30,000	$100	$120	$700	$700	
5130.52.3400	Printing and Binding	$1,000	$695	$834	$6,400	$6,400	
5130.52.3500	Travel	$3,000	$20	$24	$2,769	$2,769	
5130.52.3600	Dues and Fees	$0	$0	$0	$1,776	$1,776	
5130.52.3700	Education and Training	$2,750	$636	$763	$3,957	$3,957	
5130.52.3850	Contract Labor	$0	$0	$0	$20,000	$20,000	
5130.53.1100	Office Supplies	$0	$265	$318	$1,000	$1,000	
5130.53.1130	Postage	$122	$6	$7	$150	$150	
5130.53.1238	Electricity - OPO	$0	$200	$200	$0	$0	
5130.53.1300	Food Catering	$400	$276	$332	$1,400	$1,400	
5130.53.1740	Other Supplies	$0	$217	$247	$0	$0	
5130.57.3300	Façade Grants	$25,000	$2,199	$2,639	$25,000	$25,000	
5130.57.3400	Stormwater Utility	$1,109	$240	$288	$0	$0	
5130.57.9000	Contingency	$0	$0	$0	$0	$0	
5130.61.9008	Tunes by the Tracks	$5,000	$7,500	$9,000	$7,500	$7,500	
5130.61.9020	Mardi Gras Parade	$2,000	$1,565	$1,878	$2,500	$2,500	
TOTAL		**$189,328**	**$156,454**	**$187,692**	**$153,482**	**$153,482**	