A RESOLUTION
TO ADOPT THE FISCAL YEAR 2022 BUDGET FOR EACH FUND OF THE CITY OF SYLVANIA, GEORGIA, APPROPRIATING THE AMOUNTS SHOWN IN EACH BUDGET AS EXPENDITURES/EXPENSES, ADOPTING THE SEVERAL ITEMS OF REVENUE ANTICIPATIONS, AND PROHIBITING EXPENDITURES OR EXPENSES FROM EXCEEDING THE ACTUAL FUNDING AVAILABLE

THAT WHEREAS, sound governmental operations require a Budget in order to plan the financing of services for the residents of the City of Sylvania; and

WHEREAS, Title 36, Chapter 81, Article 1 of the Official Code of Georgia Annotated (OCGA) requires a balanced Budget for the City's fiscal year, which runs from January 1 to December 31 of each year; and

WHEREAS, the City Council has reviewed the proposed FY 2022 Budget as presented by the City Manager; and

WHEREAS, each of these funds is a balanced budget, so that anticipated revenues and other financial resources for each fund equal the proposed expenditures or expenses; and

WHEREAS, the City Council wishes to adopt this proposal as the Fiscal Year 2022 Annual Budget, effective from January 1 through December 31, 2022.

NOW THEREFORE, BE IT RESOLVED by the Mayor and City Council of the City of Sylvania, Georgia as follows:

Section 1. That the proposed Fiscal Year 2022 Budget, attached hereto and incorporated herein as a part of this Resolution, is hereby adopted as the Budget for the City of Sylvania, Georgia for Fiscal Year 2022, which begins January 1 and ends December 31, 2022.

Section 2. That the several items of revenues, other financial resources, and sources of cash shown in the budget for each fund in the amounts shown anticipated are hereby adopted, and that the several amounts shown in the budget for each fund as proposed expenditures or expenses, and uses of cash are hereby appropriated to the departments named in each fund.

Section 3. That the "legal level of control" as defined in OCGA 36-81 is set at the departmental level, meaning that the City Manager in her capacity as Budget Officer is authorized to move appropriations within a department, but under no circumstances may expenditures or expenses exceed the amount appropriated for a department without a further Budget amendment approved by the Mayor and City Council.

Section 4. That all appropriations shall lapse at the end of the fiscal year.

Section 5. That this Resolution shall be and remain in full force and effect from and after its date of adoption.

Adopted this 14 day of December, 2021.

CITY OF SYLVANIA, GEORGIA

By: Preston Dees, Mayor

Attest: Sheila Snow, City Clerk (SEAL)

CITY OF SYLVANIA CORPORATE SEAL SCREVEN COUNTY GEORGIA

CITY OF SYLVANIA
2022 BUDGET ASSUMPTIONS

Any budget by definition is a planning document and not every issue will have been determined prior to its preparation and adoption. Therefore, it is necessary to make assumptions and base the budget plan on them. Then, if any circumstance changes, we would know whether it meets the assumptions or not, thereby requiring review to determine if any adjustments are needed. These assumptions are as follows:

Overall

- 2022 budget will be adopted and accounted for using generally accepted accounting principles.
- 2.5% annual raise and 2.5% longevity every 3 years for City employees and 1.25% year end pay. Health insurance costs is the same and retirement costs have increased.
- Employees may cash in vacation in 20 hour increments with a maximum of 40 hours only once they reach their max.

General Fund

- The City will contract with the Chamber to promote tourism, to manage the Downtown Development Authority (DDA) board, maintain Main Street status and promote events for the City and downtown. This will be funded by 3.5% of hotel motel tax and $25,000 from the general fund.
- The City will contribute $35,000 to the DDA to help with development of the theater and other projects.
- No ad valorem tax millage rate increase.
- Police budget includes additional salary for continued code enforcement officer.
- Capital purchases include:
    - 2 police vehicle with equipment $ 70,000 grant/loan
    - Body cameras (lease) $ 28,000 general fund
    - Street paving $ 73,200 grants and SPLOST
    - Shelter $ 12,000 general fund

Proprietary Funds (includes Utility Funds and Solid/Yard Waste Fund)

- 2022 electrical energy costs will be within MEAG budget estimates.
- No utility rate increases.
- The Proprietary Funds will transfer to the General Fund all revenues needed to reimburse for administration costs and to off-set the General Fund's revenue shortfall
- Capital purchases include:
    - WWTP improvements $ 3,000,000 grant/loan
    - Water/Swr- fire hydrant replacements $ 115,000 American Rescue Funds (ARP)
    - Water/Swr -sewer line extensions $ 355,000 ARP
    - Sewer vacuum truck $ 55,000 ARP
    - Replace water meters $ 488,500 loan/grant
    - Well 4 generator $ 150,000 ARP/grant
    - Electric meter replacement/AMI system $ 200,000 electric revenues
    - Electric bucket truck (carryover from 2021) $ 165,000 loan
    - Electric – fault detector $ 5,000 electric revenues
    - Electric – computers $ 6,000 electric revenues
    - Gas – potential gas line expansion $ 100,000 gas revenues

CITY OF SYLVANIA
BUDGET COMPARISONS
2019-2022 CITY BUDGET

GENERAL FUND	2019	2020	2021	2022
Department				
Mayor & Council	30,520	30,520	30,520	30,520
Office of City Manager	202,945	217,849	211,950	222,950
Elections	5,300	0	4,000	0
Finance	340,082	390,650	402,475	436,450
Non-Departmental	152,300	155,450	106,650	153,470
Municipal court	77,870	77,770	77,770	63,770
Police	1,033,500	1,097,800	1,062,700	1,098,250
Fire	567,744	633,345	618,975	652,910
Animal Control	13,905	13,580	8,960	8,960
Streets	463,170	544,470	606,150	589,500
Shop & Maintenance	170,420	179,600	197,000	197,800
Nutrition	119,715	144,730	147,800	127,800
Total	3,177,471	3,485,764	3,474,950	3,582,380
UTILITIES				
Department				
Wastewater	465,238	564,400	513,880	3,582,780
Water/Sewer	1,484,765	1,451,764	1,461,490	1,748,275
Electric	29,665,422	27,783,376	22,898,240	28,003,740
Gas	3,950,950	4,008,600	3,090,300	3,436,970
Total	35,566,375	33,808,140	27,963,910	36,771,765
SOLID WASTE FUND				
Department				
Solid & Yard Waste Collectic	599,430	411,300	449,000	454,000
Total	599,430	411,300	449,000	454,000
Total	**39,343,276**	**37,705,204**	**31,887,860**	**40,808,145**

2019-2022 Budget Comparison Cont.

SPECIAL REVENUE FUNDS				
Hotel/Motel	24,000	22,400	24,500	24,500
Confiscated Assets	0	4,000	4,000	4,000
UDAG	400,000	238,000	238,000	0
American Rescue Plan	0	0	0	675,000
SPLOST 2013 & 2019	236,400	230,500	202,000	136,900
Total Special Revenue Budget	**660,400**	**494,900**	**468,500**	**840,400**

GENERAL FUND REVENUES & TRANSFERS

	2019	2020	2021	2022
General Fund Revenue	1,467,756	1,529,884	1,540,630	1,447,775
Hotel/Motel Transfer	9,000	8,400	9,200	9,200
Electric Fund Transfer	1,274,578	1,622,624	1,434,260	1,627,260
Gas Fund Transfer	212,220	143,570	68,870	101,200
Water/Sewer Transfer	193,097	104,336	347,490	323,945
Solid Waste Transfer	20,820	76,950	74,500	73,000
Revenue Total	**3,177,471**	**3,485,764**	**3,474,950**	**3,582,380**

0

BUDGET WORKSHEET
REVENUES

		2021 BUDGET	2022 BUDGET
GENERAL FUND REVENUES			
100-311100	REAL PROPERTY-CURRENT YEAR	280,000	**280,000**
100-311110	PUBLIC UTILITY	1,500	**1,600**
100-311190	PAYMENT IN LIEU OF TAXES	3,200	**3,200**
100-311300	PERSONAL PROPERTY	45,000	**53,000**
100-311310	MOTOR VEHICLE	5,000	**5,000**
100-311315	TITLE ADVALOREM TAX	56,000	**60,000**
100-311320	MOBILE HOME	750	**750**
100-311600	REAL ESTATE TRANS (INTANGIBLE)	4,000	**7,500**
100-311711	FRANCHISE TAX-WINDSTREAM	6,300	**6,500**
100-311712	FRANCHISE TAX-COMCAST	8,000	**8,000**
100-311713	FRANCHISE TAX-PLANTERS	12,000	**12,000**
100-313100	LOCAL OPTION SALES & USE TAX	220,000	**250,000**
100-314201	WINE TAX	9,000	**9,000**
100-314202	BEER TAX	100,000	**92,000**
100-314400	EXCISE TAX	0	**0**
100-316200	INSURANCE PREMIUM TAXES	205,000	**215,000**
100-319110	PENALTY & INTEREST-REAL	5,500	**3,500**
100-321100	ALCOHOLIC BEVERAGE LICENSE	9,000	**9,000**
100-321200	GENERAL BUSINESS LICENSE	19,000	**18,000**
100-321220	INSURANCE BUS LICENSE	11,000	**10,000**
100-321240	BANK LICENSE	22,000	**20,000**
100-321901	ALCOHOLIC BEVERAGE APPL FEES	150	**150**
100-322211	RE-ZONING FEES	100	**100**
100-323101	BUSINESS LICENSE PENALTY	100	**100**
100-323125	VACANT PROPERTY REGISTRATION	500	**500**
100-331100	FEMA GRANT	0	**0**
100-331200	USDA GRANT	25,000	**25,000**
100-334311	DOT GRANT - LMIG	53,000	**56,300**
100-334312	DOT-GATEWAY SIGN GRANT	0	**0**
100-334315	SAFETY GRANT - GMA/BPV	6,000	**6,000**
100-341110	BAIL BOND PROCESSING FEE	2,000	**2,000**
100-341190	COURT COST (SPECIAL)	0	**0**
100-341910	ELECTION QUALIFYING FEES	300	**0**
100-342120	ACCIDENT REPORTS	500	**350**
100-342130	CRIMINAL HISTORY	200	**100**
100-347300	FARMERS MARKET FEES	0	**0**
100-349110	CEMETERY FEES	6,000	**6,500**
100-349120	CEMETERY LOT-FRIENDSHIP	10,000	**13,000**
100-349130	ACCOUNTS PAYABLE-SC CEM MAINT	0	**0**
100-349300	BAD CHECK FEES	1,500	**1,300**
100-349901	UTILITY ACCOUNT ESTAB. FEE	7,000	**7,000**
100-349902	NUTRITION PARTICIPANTS	1,500	**1,500**
100-349903	NUTRITION-MEMBERSHIP FEES	250	**250**
100-349904	NUTRITION-FUNDRAISER	500	**100**
100-349906	NUTRITION-DONATIONS	5,000	**5,000**

BUDGET WORKSHEET
REVENUES

		2021 BUDGET	**2022 BUDGET**
GENERAL FUND REVENUES			
100-349907	PROCEEDS-CSRA NUTRITION GRANT	75,000	**50,000**
100-349908	EFSP-GRANDPARENTS GRANT	0	**0**
100-349910	SC CO NUTRITION MONTHLY PMT	32,800	**35,475**
100-351170	MUNICIPAL COURT	120,000	**90,000**
100-351400	FTA ASSESSMENT FEE	1,200	**0**
100-351401	PARKING VIOLATIONS	0	**0**
100-351404	RESTITUTION	0	**0**
100-351405	TECHNOLOGY FEE	6,000	**3,600**
100-351410	FINES PROCESSING FEE	0	**0**
100-361000	INTEREST REVENUES	2,000	**2,000**
100-371000	CONTRIBUTIONS/DONATIONS/PRIVAT	10,000	**0**
100-381000	RENTS AND ROYALTIES	7,500	**8,000**
100-381001	RENT INCOME-DDA	0	**0**
100-389010	MISCELLANEOUS INCOME	1,000	**1,000**
100-389021	LABOR	1,000	**1,000**
100-389022	EQUIPMENT RENTAL	1,000	**1,000**
100-389025	SALE OF MATERIALS	1,000	**1,000**
100-389030	CROSSING GUARDS	3,500	**3,500**
100-391210	OPERATING TRANSFER IN FROM SOLID WST	74,500	
100-391220	OPERATING TRANSFER IN FROM ELE	1,434,260	
100-391230	OPERATING TRANSFER IN FROM W/S	347,490	
100-391250	OPERATING TRANSFER IN FROM NAT	68,870	
	TRANSFER FROM HOTEL/MOTEL	9,200	
	TRANSFER FROM SPLOST-PAVING		**16,900**
100-391299	RESERVED CARRIED FORWARD	0	
100-392200	SALE OF PROPERTY	16,780	**0**
100-393500	LEASE PURCHASE/CAPITAL LEASES	120,000	**45,000**
		3,474,950	**1,447,775**
	Less Transfers	(1,934,320.00)	**0.00**
		1,540,630.00	**1,447,775.00**

BUDGET WORKSHEET
EXPENDITURES

LEGISLATIVE-GOVERNING BODY

		2021 BUDGET	**2022 BUDGET**
100-1110-511101	REGULAR EMPLOYEES	14,400	**14,400**
100-1110-512201	SOCIAL SECURITY(FICA)CONTRIB.	893	**893**
100-1110-512301	MEDICARE	209	**209**
100-1110-523101	INSURANCE OTHER THAN BENEFITS	1,100	**1,100**
100-1110-523501	TRAVEL	3,000	**3,000**
100-1110-523701	EDUCATION AND TRAINING	2,500	**2,500**
100-1110-531401	BOOKS AND PERIODICALS	0	**0**
100-1110-573401	MISCELLANEOUS EXPENSE	0	**0**
		22,102	**22,102**

BUDGET WORKSHEET
EXPENDITURES

MAYOR

		2021 BUDGET	**2022 BUDGET**
100-1310-511101	SALARIES - MAYOR	4,800	**4,800**
100-1310-512201	SOCIAL SECURITY(FICA)CONTRIB	298	**298**
100-1310-512301	MEDICARE	70	**70**
100-1310-522000	CONTRACT SERVICES	0	**0**
100-1310-523501	TRAVEL	1,500	**1,500**
100-1310-523701	EDUCATION AND TRAINING	1,000	**1,000**
100-1310-531101	OFFICE SUPPLIES	250	**250**
100-1310-542401	COMPUTERS	500	**500**
		8,418	**8,418**

BUDGET WORKSHEET
EXPENDITURES

CITY MANAGER

		2021 BUDGET	**2022 BUDGET**
100-1320-511101	REGULAR EMPLOYEES	150,000	**152,000**
100-1320-512101	GROUP LIFE INSURANCE	600	**900**
100-1320-512102	GROUP DISABILITY INSURANCE	1,300	**1,300**
100-1320-512201	SOCIAL SECURITY(FICA)CONTRIB	9,300	**9,300**
100-1320-512301	MEDICARE	2,200	**2,200**
100-1320-512401	RETIREMENT CONTRIBUTIONS	30,000	**35,000**
100-1320-512701	WORKERS COMPENSATION	750	**750**
100-1320-512902	EMPLOYEE DRUG SCREENING TESTS	50	**50**
100-1320-522000	CONTRACT SERVICES	0	**0**
100-1320-522202	REPAIRS & MAINTENANCE (VEHICLE	200	**200**
100-1320-522320	RENTALS-EQUIPMENT LEASES	1,600	**1,600**
100-1320-523101	INSURANCE OTHER THAN BENEFITS	1,300	**1,300**
100-1320-523202	CELLULAR PHONES	1,500	**1,500**
100-1320-523204	INTERNET SERVICES	300	**300**
100-1320-523205	POSTAGE	50	**50**
100-1320-523501	TRAVEL	2,500	**2,500**
100-1320-523601	DUES AND FEES	200	**200**
100-1320-523701	EDUCATION AND TRAINING	2,000	**2,000**
100-1320-531101	OFFICE SUPPLIES	1,000	**1,200**
100-1320-531270	GASOLINE/DIESEL	100	**100**
100-1320-542401	COMPUTERS	0	**3,500**
100-1320-552401	SELF-FUNDED INSURANCE(MEDICAL)	7,000	**7,000**
100-1320-581210	DEBT SERVICE	0	**0**
		211,950	**222,950**

5.2%

COMPUTERS **3,500.00**

BUDGET WORKSHEET
EXPENDITURES

ELECTIONS

		2021 BUDGET	**2022 BUDGET**
100-1400-523301	ADVERTISING	700	**0**
100-1400-523501	TRAVEL	0	**0**
100-1400-523701	EDUCATION AND TRAINING	0	**0**
100-1400-523850	CONTRACT LABOR	3,300	**0**
100-1400-531101	OFFICE SUPPLIES	0	**0**
100-1400-531106	GENERAL SUPPLIES AND MATERIALS	0	**0**
100-1400-573401	MISCELLANEOUS EXPENSES	0	**0**
		0	**0**

BUDGET WORKSHEET
EXPENDITURES

FINANCE

		2021 BUDGET	**2022 BUDGET**
100-1510-511101	REGULAR EMPLOYEES	164,000	**173,000**
100-1510-511301	OVERTIME	500	**1,000**
100-1510-512101	GROUP LIFE INSURANCE	450	**1,500**
100-1510-512102	GROUP DISABILITY INSURANCE	1,100	**2,000**
100-1510-512201	SOCIAL SECURITY(FICA)CONTRIB.	10,300	**10,800**
100-1510-512301	MEDICARE	2,400	**2,500**
100-1510-512401	RETIREMENT CONTRIBUTIONS	30,000	**33,000**
100-1510-512701	WORKERS COMPENSATION	200	**200**
100-1510-512901	EMPLOYEE PHYSICALS	50	**50**
100-1510-512902	EMPLOYEE DRUG SCREENING TESTS	150	**150**
100-1510-521000	AUDIT	37,000	**37,000**
100-1510-521101	OFFICIAL CODIFICATION	2,000	**2,500**
100-1510-521201	LEGAL FEES	50,000	**50,000**
100-1510-522000	CONTRACT SERVICES	21,000	**25,000**
100-1510-522201	REPAIRS AND MAINTENANCE (EQUIP	500	**750**
100-1510-522204	REPAIRS AND MAINTENANCE-BLDG &	100	**750**
100-1510-522320	RENTALS-EQUIPMENT LEASES	2,500	**3,500**
100-1510-523101	INSURANCE OTHER THAN BENEFITS	2,000	**3,500**
100-1510-523201	TELEPHONE	6,200	**6,200**
100-1510-523204	INTERNET SERVICES	600	**600**
100-1510-523205	POSTAGE	1,800	**1,800**
100-1510-523301	ADVERTISING	800	**800**
100-1510-523501	TRAVEL	1,500	**1,500**
100-1510-523601	DUES AND FEES	225	**600**
100-1510-523602	CREDIT CARD FEES	17,000	**17,000**
100-1510-523701	EDUCATION AND TRAINING	1,000	**1,000**
100-1510-531101	OFFICE SUPPLIES	4,000	**3,000**
100-1510-531106	GENERAL SUPPLIES AND MATERIALS	1,000	**1,000**
100-1510-531210	WATER/SEWERAGE	600	**750**
100-1510-531230	ELECTRICITY	8,000	**7,500**
100-1510-531601	SMALL TOOLS AND EQUIPMENT	0	**0**
100-1510-542300	CAPITAL OUTLAY	0	**12,500**
100-1510-542501	OTHER EQUIPMENT	500	**0**
100-1510-552401	SELF-FUNDED INSURANCE (MEDICAL)	35,000	**35,000**
100-1510-581210	DEBT SERVICE	0	**0**
	TOTAL	**402,475**	**436,450**
			8.44%

COMPUTER - SERVER **12,500**

BUDGET WORKSHEET
EXPENDITURES

MUNICIPAL COURT

		2021 BUDGET	**2022 BUDGET**
100-2650-511101	REGULAR EMPLOYEES	10,800	**10,800**
100-2650-512201	SOCIAL SECURITY (FICA) CONTRIB	670	**670**
100-2650-512301	MEDICARE	150	**150**
100-2650-521200	MUNICIPAL COURT COSTS	37,800	**25,000**
100-2650-521201	LEGAL FEES	14,000	**14,000**
100-2650-522000	CONTRACT SERVICES	8,500	**8,500**
100-2650-523205	POSTAGE	200	**200**
100-2650-523201	TELEPHONE	400	**400**
100-2650-523501	TRAVEL	1,000	**1,000**
100-2650-523601	DUES	50	**50**
100-2650-523701	EDUCATION AND TRAINING	1,000	**1,000**
100-2650-531101	OFFICE SUPPLIES	1,000	**1,000**
100-2650-531106	GENERAL SUPPLIES AND MATERIALS	1,000	**1,000**
100-2650-542401	COMPUTERS	1,200	**0**
		77,770	**63,770**

BUDGET WORKSHEET
EXPENDITURES

POLICE

		2021 BUDGET	**2022 BUDGET**
100-3200-511101	REGULAR EMPLOYEES	510,000	**520,000**
100-3200-511301	OVERTIME	25,000	**20,000**
100-3200-512101	GROUP LIFE INSURANCE	1,100	**3,100**
100-3200-512102	GROUP DISABILITY INSURANCE	2,800	**3,100**
100-3200-512201	SOCIAL SECURITY(FICA)CONTRIB	33,000	**33,000**
100-3200-512301	MEDICARE	7,800	**7,800**
100-3200-512401	RETIREMENT CONTRIBUTIONS	50,000	**70,000**
100-3200-512501	TUITION REIMBURSEMENT	0	**0**
100-3200-512701	WORKERS COMPENSATION	25,000	**17,000**
100-3200-512901	EMPLOYEE PHYSICALS	300	**300**
100-3200-512902	EMPLOYEE DRUG SCREENING TESTS	400	**150**
100-3200-512904	DRY CLEANING ALLOWANCE	400	**400**
100-3200-521205	PUBLIC RELATIONS	750	**750**
100-3200-521301	COMPUTER PROGRAMMING FEES	1,200	**1,200**
100-3200-522000	CONTRACT SERVICES	14,000	**10,000**
100-3200-522100	CONTRACT-COUNTY 911 SERVICES	75,000	**75,000**
100-3200-522201	REPAIRS & MAINTENANCE(EQUIPMEN	2,400	**2,500**
100-3200-522202	REPAIR & MAINTENANCE-VEHICLE	15,000	**15,000**
100-3200-522204	REPAIRS & MAINTENANCE-BLDG & G	4,000	**4,000**
100-3200-522320	RENTALS-EQUIPMENT LEASES	1,000	**28,000**
100-3200-523101	INSURANCE OTHER THAN BENEFITS	20,000	**30,000**
100-3200-523201	TELEPHONE	2,500	**2,500**
100-3200-523202	CELLULAR PHONES	3,000	**3,100**
100-3200-523204	INTERNET SERVICES	600	**700**
100-3200-523205	POSTAGE	300	**300**
100-3200-523301	ADVERTISING	1,500	**1,300**
100-3200-523501	TRAVEL	4,000	**4,000**
100-3200-523601	DUES AND FEES	750	**750**
100-3200-523701	EDUCATION & TRAINING	2,500	**2,500**
100-3200-523903	JAIL	12,000	**11,000**
100-3200-531101	OFFICE SUPPLIES	1,800	**1,800**
100-3200-531103	CHEMICALS	200	**200**
100-3200-531104	JANITORIAL SUPPLIES	1,200	**1,200**
100-3200-531105	UNIFORMS	4,100	**4,400**
100-3200-531106	GENERAL SUPPLIES AND MATERIALS	4,000	**4,000**
100-3200-531107	INVESTIGATIONS	3,000	**3,000**
100-3200-531220	NATURAL GAS	750	**750**
100-3200-531230	ELECTRICITY	7,500	**7,500**
100-3200-531270	GASOLINE/DIESEL	24,000	**26,000**
100-3200-531301	FOOD	600	**600**

BUDGET WORKSHEET
EXPENDITURES

POLICE

		2021 BUDGET	**2022 BUDGET**
100-3200-531401	BOOKS AND PERIODICALS	250	**250**
100-3200-531601	SMALL TOOLS AND EQUIPMENT	9,000	**9,000**
100-3200-531701	CANINE SUPPLIES & EXP	0	**2,100**
100-3200-532401	COMPUTERS	2,000	**2,000**
100-3200-542501	CAPITAL OUTLAY	90,000	**70,000**
100-3200-552401	SELF-FUNDED INSURANCE(MEDICAL)	80,000	**80,000**
100-3200-581210	DEBT SERVICE	18,000	**18,000**
		1,062,700	**1,098,250**
			3.3%

Police vehicle plus equipment	75,000	**70,000**
Body Cameras	15,000	**28,000**

BUDGET WORKSHEET
EXPENDITURES

FIRE

		2021 BUDGET	**2022 BUDGET**
100-3500-511101	REGULAR EMPLOYEES	340,000	**360,000**
100-3500-511102	VOLUNTEER-CITY EMPLOYEES	10,000	**10,000**
100-3500-511301	OVERTIME	20,000	**20,000**
100-3500-512101	GROUP LIFE INSURANCE	920	**2,000**
100-3500-512102	GROUP DISABILITY INSURANCE	2,200	**3,000**
100-3500-512201	SOCIAL SECURITY(FICA)CONTRIB	22,300	**22,500**
100-3500-512301	MEDICARE	5,300	**5,300**
100-3500-512401	RETIREMENT CONTRIBUTIONS	55,000	**60,000**
100-3500-512701	WORKERS COMPENSATION	16,000	**10,000**
100-3500-512901	EMPLOYEE PHYSICALS	300	**300**
100-3500-512902	EMPLOYEE DRUG SCREENING TESTS	200	**200**
100-3500-512904	DRY CLEANING ALLOWANCE	250	**250**
100-3500-521205	PUBLIC RELATIONS	600	**600**
100-3500-521301	COMPUTER PROGRAMMING FEES	700	**700**
100-3500-522000	CONTRACT SERVICES	3,095	**3,100**
100-3500-522201	REPAIRS AND MAINTENANCE(EQUIPM	4,300	**3,650**
100-3500-522202	REPAIRS&MAINTENANCE(VEHICLE-PA	7,000	**8,750**
100-3500-522204	REPAIRS & MAINTENANCE-BLDG & G	2,750	**6,700**
100-3500-522310	FINGERPRINTING	50	**100**
100-3500-522320	RENTALS-EQUIPMENT LEASES	800	**800**
100-3500-523101	INSURANCE OTHER THAN BENEFITS	18,000	**23,000**
100-3500-523201	TELEPHONE	900	**900**
100-3500-523202	CELLULAR PHONES	460	**460**
100-3500-523204	INTERNET SERVICES	650	**0**
100-3500-523205	POSTAGE	100	**100**
100-3500-523301	ADVERTISING	200	**200**
100-3500-523501	TRAVEL	1,500	**1,500**
100-3500-523601	DUES AND FEES	1,200	**1,500**
100-3500-523701	EDUCATION AND TRAINING	1,200	**1,200**
100-3500-531101	OFFICE SUPPLIES	1,500	**1,200**
100-3500-531103	CHEMICALS	150	**150**
100-3500-531104	JANITORIAL SUPPLIES	1,000	**1,000**
100-3500-531105	UNIFORMS AND TURNOUT GEAR	5,000	**8,000**
100-3500-531106	GENERAL SUPPLIES AND MATERIALS	2,750	**2,900**
100-3500-531210	WATER SEWER	700	**700**
100-3500-531220	NATURAL GAS	900	**900**
100-3500-531230	ELECTRICITY	8,500	**8,500**
100-3500-531270	GASOLINE/DIESEL	5,000	**5,500**
100-3500-531301	FOOD	500	**500**
100-3500-531305	FOOD - INMATES	0	**0**

BUDGET WORKSHEET
EXPENDITURES

FIRE

		2021 BUDGET	**2022 BUDGET**
100-3500-531401	BOOKS AND PERIODICALS	1,200	**1,200**
100-3500-531500	BUILDING INSPECTION	500	**500**
100-3500-531601	SMALL TOOLS AND EQUIPMENT	11,100	**5,250**
100-3500-542401	COMPUTERS	1,200	**1,500**
100-3500-542501	CAPITAL OUTLAY	0	**0**
100-3500-552401	SELF-FUNDED INSURANCE(MEDICAL)	63,000	**63,000**
100-3500-581210	DEBT SERVICE	0	**5,300**
		618,975	**652,910**

5%

BUDGET WORKSHEET
EXPENDITURES

ANIMAL CONTROL

		2021 BUDGET	**2022 BUDGET**
100-3910-511101	REGULAR EMPLOYEES	5,000	5,000
100-3910-512201	SOCIAL SECURITY(FICA)CONTRIB	310	310
100-3910-512301	MEDICARE	75	75
100-3910-512401	RETIREMENT CONTRIBUTIONS	0	0
100-3910-512701	WORKERS COMP	150	150
100-3910-522201	REPAIRS AND MAINTENANCE(EQUIPM	0	0
100-3910-522202	REPAIRS&MAINTENANCE-VEHICLES	700	700
100-3910-523101	INSURANCE OTHER THAN BENEFITS	0	0
100-3910-523201	TELEPHONE	200	200
100-3910-523202	CELLULAR PHONES	0	0
100-3910-523501	TRAVEL	0	0
100-3910-523701	EDUCATION AND TRAINING	500	500
100-3910-531101	OFFICE SUPPLIES	0	0
100-3910-531105	UNIFORMS	200	200
100-3910-531106	GENERAL SUPPLIES AND MATERIALS	0	0
100-3910-531270	GASOLINE/DIESEL	1,000	1,000
100-3910-531301	FOOD	75	75
100-3910-531601	SMALL TOOLS AND EQUIPMENT	750	750
100-3910-542501	CAPITAL EQUIPMENT	0	0
100-3910-581210	DEBT SERVICE	0	0
		8,960	**8,960**

0%

BUDGET WORKSHEET
EXPENDITURES

		2021 BUDGET	**2022 BUDGET**
STREET DEPT			
100-4200-511101	REGULAR EMPLOYEES	244,000	**255,000**
100-4200-511301	OVERTIME	3,500	**4,000**
100-4200-512101	GROUP LIFE INSURANCE	700	**2,700**
100-4200-512102	GROUP DISABILITY INSURANCE	2,100	**3,300**
100-4200-512201	SOCIAL SECURITY(FICA)CONTRIB	15,000	**16,100**
100-4200-512301	MEDICARE	3,600	**3,800**
100-4200-512401	RETIREMENT CONTRIBUTIONS	35,000	**35,000**
100-4200-512701	WORKERS COMPENSATION	6,400	**4,000**
100-4200-512901	EMPLOYEE PHYSICALS	0	**50**
100-4200-512902	EMPLOYEE DRUG SCREENING TESTS	0	**50**
100-4200-522000	CONTRACT SERVICES	20,000	**19,000**
100-4200-522201	REPAIRS AND MAINTENANCE(EQUIP)	20,000	**15,000**
100-4200-522202	REPAIRS & MAINTENANCE-VEHICLES	10,000	**6,500**
100-4200-522204	REPAIRS & MAINTENANCE - BLDG	1,500	**1,000**
100-4200-522206	REPAIRS & MAINTENANCE(CEMETERY	17,000	**20,000**
100-4200-523101	INSURANCE OTHER THAN BENEFITS	7,400	**12,000**
100-4200-523201	TELEPHONE	600	**700**
100-4200-523202	CELLULAR PHONES	400	**400**
100-4200-523301	ADVERTISING	350	**350**
100-4200-523701	EDUCATION & TRAINING	0	**250**
100-4200-523801	LICENSES	0	**0**
100-4200-531101	OFFICE SUPPLIES	400	**200**
100-4200-531103	CHEMICALS	1,000	**600**
100-4200-531105	UNIFORMS	6,000	**4,000**
100-4200-531106	GENERAL SUPPLIES AND MATERIALS	7,000	**5,000**
100-4200-531210	WATER/SEWERAGE	3,500	**2,700**
100-4200-531230	ELECTRICITY	4,500	**4,500**
100-4200-531270	GASOLINE/DIESEL	9,000	**14,000**
100-4200-531601	SMALL TOOLS AND EQUIPMENT	1,200	**1,200**
100-4200-581210	DEBT SERVICE	8,000	**12,900**
100-4200-542501	CAPITAL OUTLAY	123,000	**85,200**
100-4200-552401	SELF-FUNDED INSURANCE(MEDICAL)	55,000	**60,000**
		606,150	**589,500**
	CAPITAL REQUESTS		**-2.7%**
	Paving - LMIG (total $150,000)	53,000.00	73,200.00
	Shelter		12,000.00
	Skid steer with attachments (sweeper)	70,000.00	
		123,000.00	85,200.00

BUDGET WORKSHEET
EXPENDITURES

SHOP & MAINTENANCE

		2021 BUDGET	**2022 BUDGET**
100-4900-511101	REGULAR EMPLOYEES	96,000	**96,000**
100-4900-511301	OVERTIME	2,000	**2,500**
100-4900-512101	GROUP LIFE INSURANCE	350	**750**
100-4900-512102	GROUP DISABILITY INSURANCE	850	**1,000**
100-4900-512201	SOCIAL SECURITY(FICA)CONTRIBUT	6,200	**6,200**
100-4900-512301	MEDICARE	1,500	**1,500**
100-4900-512401	RETIREMENT CONTRIBUTIONS	20,000	**28,000**
100-4900-512701	WORKERS COMPENSATION	5,300	**3,200**
100-4900-512902	EMPLOYEE DRUG SCREENING TESTS	50	**50**
100-4900-522200	CONTRACT SERVICES	900	**900**
100-4900-522201	REPAIRS & MAINTENANCE EQUIP	1,500	**2,500**
100-4900-522202	REPAIRS AND MAINTENANCE-VEHICL	5,000	**4,000**
100-4900-522204	REPAIRS & MAINTENANCE(BLDG & G	500	**500**
100-4900-522320	RENTALS - EQUIPMENT LEASES	2,400	**100**
100-4900-523101	INSURANCE OTHER THAN BENEFITS	5,500	**7,000**
100-4900-523201	TELEPHONE	650	**1,000**
100-4900-523204	INTERNET SERVICES	450	**750**
100-4900-531101	OFFICE SUPPLIES	250	**250**
100-4900-531105	UNIFORMS	3,000	**3,000**
100-4900-531106	GENERAL SUPPLIES AND MATERIALS	10,000	**7,500**
100-4900-531220	NATURAL GAS	5,000	**5,000**
100-4900-531230	ELECTRICITY	9,000	**9,000**
100-4900-531270	GASOLINE/DIESEL	1,500	**1,500**
100-4900-531601	SMALL TOOLS AND EQUIPMENT	2,000	**2,000**
100-4900-531710	SANITATION	600	**600**
100-4900-542401	COMPUTERS	500	**0**
100-4900-542501	CAPITAL OUTLAY	0	**0**
100-4900-552401	SELF-FUNDED INSURANCE (MEDICAL	16,000	**13,000**
		197,000	**197,800**

BUDGET WORKSHEET
EXPENDITURES

		2021 BUDGET	**2022 BUDGET**
NUTRITION			
100-5520-511101	REGULAR EMPLOYEES	38,000	38,000
100-5520-512101	GROUP LIFE INSURANCE	120	120
100-5520-512102	GROUP DISABILITY INSURANCE	330	330
100-5520-512201	SOCIAL SECURITY(FICA)CONTRIBUT	2,400	2,400
100-5520-512301	MEDICARE	550	550
100-5520-512401	RETIREMENT CONTRIBUTIONS	1,500	1,500
100-5520-512701	WORKERS COMPENSATION	2,300	2,300
100-5520-512901	EMPLOYEE PHYSICALS	0	0
100-5520-512902	EMPLOYEE DRUG SCREENING TESTS	50	50
100-5520-522000	CONTRACT SERVICES	180	180
100-5520-522101	CLEANING SERVICES	0	0
100-5520-522201	REPAIRS AND MAINTENANCE(EQUIPM	500	500
100-5520-522202	REPAIRS & MAINTENANCE(VEHICLE)	0	0
100-5520-522204	REPAIRS&MAINTENANCE(BLDG & GRO	2,000	2,000
100-5520-523101	INSURANCE OTHER THAN BENEFITS	3,500	3,500
100-5520-523201	TELEPHONE	900	900
100-5520-523204	INTERNET SERVICES	720	720
100-5520-523205	POSTAGE	0	0
100-5520-523301	ADVERTISING	0	0
100-5520-523501	TRAVEL	500	500
100-5520-523601	DUES AND FEES	0	0
100-5520-523701	EDUCATION AND TRAINING	500	500
100-5520-523801	LICENSES	0	0
100-5520-523850	CONTRACT LABOR	1,500	1,500
100-5520-531101	OFFICE SUPPLIES	1,500	1,500
100-5520-531104	JANITORIAL SUPPLIES	1,000	1,000
100-5520-531106	GENERAL SUPPLIES AND MATERIALS	500	500
100-5520-531107	EXP PURCH W/ UNITED WAY	0	0
100-5520-531210	WATER/SEWERAGE	650	650
100-5520-531220	NATURAL GAS	650	650
100-5520-531230	ELECTRICITY	4,500	4,500
100-5520-531270	GASOLINE/DIESEL	200	200
100-5520-531301	FOOD	70,000	50,000
100-5520-531602	EFSP GRANT EXPENSES	0	0
100-5520-531701	FOOD RELATED SR CITIZEN CENTER	1,000	1,000
100-5520-531710	SANITATION	250	250
100-5520-552401	SELF-FUNDED INSURANCE(MEDICAL)	12,000	12,000
		147,800	**127,800**

BUDGET WORKSHEET
EXPENDITURES

		2021 BUDGET	**2022 BUDGET**
ECONOMIC DEVELOPMENT & ASSISTANCE			
100-7500-571010	DDA/CHAMBER FUNDING	35,000	**25,000**
100-7500-571011	MAIN STREET PROGRAM	0	**35,000**
100-7500-571012	PUBLIC RELATIONS	5,000	**5,000**
100-7500-571014	MARKET ON MAPLE	1,200	**2,400**
100-7500-571015	CONTINGENCY	0	**0**
		41,200	**67,400**
PURCHASE/CONTRACT SERVICES			
100-1595-521200	PROFESSIONAL	50,000	**65,000**
100-1595-523601	DUES AND FEES - RDC (comp plan)	4,000	**6,750**
100-1595-523602	DUES AND FEES - GMA	1,450	**1,450**
		55,450	**73,200**
CULTURAL/RECREATION			
100-6190-571010	ARTS COUNCIL - UTILITIES	1,000	**370**
100-6190-573017	DOWNTOWN FOUNTAIN - R&M	500	**500**
100-6190-573020	OUTDOOR THTR UTILITIES & MAINT.	1,500	**5,000**
100-6190-573030	CAIL CENTER UTILITIES & MAINT	7,000	**7,000**
		10,000	**12,870**
		106,650	**153,470**

CHAMBER FUNDING		
HOTEL MOTEL	10,700.00	10,700.00
FUNDING	25,000.00	25,000.00
LESS RENT	0.00	0.00
	35,700.00	35,700.00
TRAINING	0.00	0.00
	35,700.00	35,700.00

BUDGET WORKSHEET
REVENUES & EXPENDITURES

SPLOST - 2013 **REVENUES**		2021 BUDGET	**2022** **BUDGET**
321-337101	SPLOST PROCEEDS	0	**0**
321-361000	INTEREST REVENUES	0	**0**
		0	**0**

EXPENDITURES

321-1320-541400	UPGRADE CITY FACILITIES	30,000	
321-4200-541400	TRANSPORTATION	97,000	
321-4200-541500	PASSIVE PARKS & NATURE TRAIL	0	
321-4200-541600	AIRPORT INFRASTRUCTURE	0	
321-9000-611010	TRANSFER TO WTR/SWR (GEFA DEBT)	0	**50,000**
321-9000-611020	TRANSFER TO SOLID WST (GARB TRUCK)	0	
		127,000	**50,000**

Davis Street 150000	97,000.00
City Hall - ADA bathroom, paint, flooring & public s	30,000.00

BUDGET WORKSHEET
REVENUES & EXPENDITURES

SPLOST - 2019 **REVENUES**		2021 BUDGET	**2022** **BUDGET**
322-337101	SPLOST PROCEEDS	240,000	**240,000**
322-361000	INTEREST REVENUES	0	**0**
		240,000	**240,000**

EXPENDITURES

	TRANSPORTATION-TRANSF TO GF	0	**16,900**
	PURCHASE OF HEAVY EQUIP/VEHICLES	0	**0**
	PUBLIC SAFETY EQUIPMENT	75,000	**0**
	IMPROVE PUBLIC PARKS	0	**0**
	IMPROVE DOWNTOWN INFRASTRUCTURE	0	**0**
	TRANSFER TO WTR/SWR (GEFA DEBT)	0	**70,000**
		75,000	**86,900**

2021 balaance		500,000.00
2022 revenues	240,000.00	740,000.00
		740,000.00

BUDGET WORKSHEET
REVENUES & EXPENDITURES

AMERICAN RESCUE PLAN

REVENUES		2021 BUDGET	**2022 BUDGET**
230-332100	ARP LOCAL FISCAL RECOVERY	460,000	**460,000**
230-361000	INTEREST REVENUES	0	**500**
		460,000	**460,500**

EXPENDITURES

230-9000-611000	TRANSFER TO GENERAL FUND	36,310	**0**
230-9000-611010	TRANSFER TO WATER SEWER	2,512	**675,000**
230-9000-611020	TRANSFER TO ELECTRIC	5,031	**0**
230-9000-611030	TRANSFER TO NATURAL GAS	2,512	**0**
		46,365	**675,000**

Sewer line extensions	355,000.00
Fire hydrant & water meter replacement	115,000.00
Sewer Vacuum Truck	55,000.00
Well 4 Generator	150,000.00

Beginning Balance	459,887.00	459,887.00
Employee Bonus	(46,365.86)	413,521.14
Sewer line-Camelia	(55,000.00)	358,521.14
Fire hydrant & water meter replacement	(115,000.00)	243,521.14
2nd round	459,887.00	703,408.14
Sewer line - new development	(300,000.00)	403,408.14
Well 4 Generator	(150,000.00)	253,408.14

BUDGET WORKSHEET
REVENUES & EXPENDITURES

HOTEL MOTEL REVENUES		2021 BUDGET	**2022 BUDGET**
275-314100	HOTEL/MOTEL TAX (8%)	24,500	**24,500**
		24,500	**24,500**

EXPENDITURES

275-7540-572001	CHAMBER CONTRACT (3.5%)	10,700	**10,700**
	TRANSFER TO GENERAL FUND (3.0%)	9,200	**9,200**
	THEATER PROJECT (1.5%)	4,600	**4,600**
		24,500	**24,500**

Based on an increase to 8%

BUDGET WORKSHEET
REVENUES & EXPENDITURES

CONFISCATED ASSETS **REVENUES**		2021 BUDGET	**2022** **BUDGET**
210-353100	CONFISCATED ASSETS	4,000	**4,000**
		0	**0**
		4,000	**4,000**

EXPENDITURES

210-2180-531107	INVESTIGATIONS	0	**0**
210-2180-542501	OTHER EQUIPMENT	4,000	**4,000**
210-2180-573000	CLERK OF SUPERIOR COURTS	0	**0**
		4,000	**4,000**

BUDGET WORKSHEET
REVENUES & EXPENDITURES

UDAG		2021	**2022**
REVENUES		BUDGET	**BUDGET**
290-361000	INTEREST REVENUE	500	**1,000**
290-361001	INTEREST REVENUE - LOAN	8,200	**8,200**
		8,700	**9,200**

EXPENDITURES

	LOAN INDUSTRIAL PARK- NATURAL GAS	238,000	**0**
		238,000	**0**

BUDGET WORKSHEET
REVENUES

		2021 BUDGET	**2022 BUDGET**
WATER/SEWER FUND			
REVENUES			
505-344210	WATER CHARGES	693,000	**670,000**
505-344219	SPRINKLERS	9,100	**9,400**
505-344220	MISCELLANEOUS INCOME	500	**500**
505-344250	SEWER CHARGES	680,860	**660,000**
505-344259	SEWER ONLY	1,200	**2,500**
505-344291	WATER TAP FEES	4,000	**2,000**
505-344292	LATE PMT PENALTIES W&S	22,000	**24,000**
505-344295	SEWER TAP FEES	1,000	**2,000**
505-346932	MISC SEWER INCOME	1,000	**1,000**
505-361000	INTEREST INCOME	200	**100**
	GRANT	40,000	**1,800,000**
	USDA LOAN		**1,200,000**
505-334341	GEFA LOAN	0	**488,500**
505-331300	CDBG GRANT	750,000	**0**
	TRANSFER IN FROM ARP-W/S		**675,000**
505-391240	TRANSFER IN FROM SPLOST - GEFA DEBT	120,000	**120,000**
		2,322,860	**5,655,000**

BUDGET WORKSHEET
EXPENSES

		2021 BUDGET	**2022 BUDGET**
WATER/SEWER FUND - WASTE WATER			
EXPENSES			
505-4330-521203	ENGINEERING FEES	50,000	**50,000**
505-4330-522000	CONTRACT SERVICES	252,000	**300,000**
505-4330-522201	REPAIRS & MAINTENANCE(EQUIPMEN	0	**1,000**
505-4330-522202	REPAIRS & MAINTENANCE(VEHICLES	0	**500**
505-4330-522204	REPAIRS & MAINTENANCE(BLDG & G	0	**500**
505-4330-522205	R&M - OFFICE	0	**0**
505-4330-523101	INSURANCE OTHER THAN BENEFITS	20,000	**30,000**
505-4330-523201	TELEPHONE	1,100	**1,100**
505-4330-523202	CELLULAR PHONES	0	**0**
505-4330-523204	INTERNET	480	**480**
505-4330-523301	ADVERTISING	500	**500**
505-4330-531220	NATURAL GAS	300	**300**
505-4330-531230	ELECTRICITY	86,000	**86,000**
505-4330-531270	GASOLINE/DIESEL	0	**0**
505-4330-531301	FOOD - INMATE	0	**0**
505-4330-531601	SMALL TOOLS AND EQUIPMENT	0	**0**
505-4330-542501	CAPITAL OUTLAY	0	**3,000,000**
505-4330-581305	DEBT SERVICE	103,500	**112,400**
		513,880	**3,582,780**

WWTP upgrades **3,000,000**

BUDGET WORKSHEET
EXPENSES

		2021 BUDGET	**2022 BUDGET**
WATER/SEWER FUND			
EXPENSES			
505-4400-511101	REGULAR EMPLOYEES	110,000	**142,000**
505-4400-511301	OVERTIME	6,500	**8,000**
505-4400-512101	GROUP LIFE INSURANCE	400	**1,000**
505-4400-512102	GROUP DISABILITY INSURANCE	1,200	**1,500**
505-4400-512201	SOCIAL SECURITY(FICA)CONTRIBUT	7,600	**9,300**
505-4400-512301	MEDICARE	1,800	**2,175**
505-4400-512401	RETIREMENT CONTRIBUTIONS	27,000	**37,000**
505-4400-512701	WORKERS COMPENSATION	8,800	**5,500**
505-4400-512901	EMPLOYEE PHYSICALS	0	**0**
505-4400-512902	EMPLOYEE DRUG SCREENING TESTS	50	**100**
505-4400-521203	ENGINEERING FEES	2,500	**5,000**
505-4400-521206	MAP UPDATE	0	**0**
505-4400-521210	CONSULTANT	0	**0**
505-4400-521300	WATER TESTING	10,000	**10,000**
505-4400-521302	METER READING	0	**0**
505-4400-522000	CONTRACT SERVICES	16,800	**42,000**
505-4400-521301	COMPUTER PROGRAMMING FEES	0	**0**
505-4400-521000	AUDIT	5,000	**3,000**
505-4400-522201	REPAIRS AND MAINTENANCE(EQUIPM	5,000	**7,000**
505-4400-522202	REPAIRS&MAINTENANCE(VEHICLES-P	7,000	**7,000**
505-4400-522204	REPAIRS&MAINTENANCE(BLDG&GROUN	500	**1,000**
505-4400-522206	REPAIRS&MAINTENANCE(WATER MET)	10,000	**10,000**
505-4400-522207	REPAIRS&MAINTENANCE(DEEP WELL)	5,000	**5,000**
505-4400-522208	MAIN REPAIRS & EXTENSIONS	15,000	**15,000**
505-4400-522209	ROAD REPAIRS	30,000	**30,000**
505-4400-522210	REPAIRS & MAINT - PUMP STATION	8,000	**8,000**
505-4400-522320	RENTALS-EQUIPMENT LEASES	2,000	**1,000**
505-4400-523101	INSURANCE OTHER THAN BENEFITS	24,000	**35,000**
505-4400-523201	TELEPHONE	600	**750**
505-4400-523202	CELLULAR PHONES	240	**250**
505-4400-523204	INTERNET SERVICES	200	**200**
505-4400-523205	POSTAGE	6,500	**6,500**
505-4400-523301	ADVERTISING	500	**500**
505-4400-523501	TRAVEL	1,500	**1,500**
505-4400-523601	DUES AND FEES	1,500	**1,500**
505-4400-523701	EDUCATION AND TRAINING	2,500	**2,500**
505-4400-523801	LICENSES	300	**300**
505-4400-523850	CONTRACT LABOR	45,000	**36,000**

BUDGET WORKSHEET
EXPENSES

		2021 BUDGET	**2022 BUDGET**
505-4400-531101	OFFICE SUPPLIES	500	**500**
505-4400-531103	CHEMICALS	17,000	**11,000**
505-4400-531104	JANITORIAL SUPPLIES	0	**0**
505-4400-531105	UNIFORMS	1,500	**2,000**
505-4400-531106	GENERAL SUPPLIES AND MATERIALS	15,000	**22,000**
505-4400-531210	WATER SEWER	0	**0**
505-4400-531220	NATURAL GAS	1,500	**1,700**
505-4400-531230	ELECTRICITY	75,000	**7,500**
505-4400-531270	GASOLINE/DIESEL	9,000	**9,000**
505-4400-531401	BOOKS & PERIODICALS	0	**0**
505-4400-531601	SMALL TOOLS AND EQUIPMENT	12,000	**8,500**
505-4400-542401	COMPUTERS	1,000	**1,000**
505-4400-542501	CAPITAL OUTLAY	892,000	**1,163,500**
505-4400-552401	SELF-FUNDED INSURANCE(MEDICAL)	38,000	**27,000**
505-4400-581301	DEBT SERVICE	36,000	**59,000**
	Total Before Transfers	1,461,490	**1,748,275**
505-9000-611000	OPER TRANSFER TO GEN FUND	347,490	**323,945**
		1,808,980	**2,072,220**

WATER & SEWER TOTAL EXPENSES 2,322,860 **5,655,000**

0 **0**

Sewer line-Camelia & new development	ARP		**355,000**
Fire hydrant & water meter replacement	ARP		**115,000**
Sewer Vacuum Truck	ARP		**55,000**
Well 4 Generator	ARP		**150,000**
Replace Water Meters			**488,500**
WWTP upgrade			**3,000,000**
Truck		**40,000**	
CDBG sewer lines		**800,000**	
		840,000	**4,163,500**

BUDGET WORKSHEET
REVENUES

		2021 BUDGET	**2022 BUDGET**
ELECTRIC FUND			
REVENUES			
510-344311	RESIDENTIAL ELECTRIC CHARGES	2,910,000	**2,900,000**
510-344312	COM/IND ELECTRIC UNDER 500	2,255,000	**2,250,000**
510-344313	COM/IND ELECTRIC OVER 500	300,000	**300,000**
510-344314	HEAVY INDUSTRIAL ELEC OVER 500	17,185,000	**21,100,000**
510-344315	AGRI SS ELECTRIC	172,000	**120,000**
510-344316	BOARD OF EDUCATION-ELECTRIC	458,000	**500,000**
510-344320	SEVEN CITIES	400,000	**1,930,000**
510-344350	STREET LIGHTS-BILLING	135,000	**135,000**
510-344360	POLE RENT	50,000	**35,000**
510-346912	UNDERGROUND SERVICE FEE	1,000	**1,000**
510-346921	LATE PMT PENALTY ELECTRIC	65,000	**65,000**
510-346931	RECONNECT FEES	22,000	**18,000**
510-346932	MISCELLANEOUS INCOME	5,000	**5,000**
510-361000	INTEREST INCOME	16,500	**1,000**
510-361001	INVESTMENT GAIN/LOSS	1,000	**1,000**
510-346950	GA PUBLIC WEB	20,000	**0**
510-389002	MEAG REFUND	150,000	**100,000**
510-389003	FLEX ACCOUNT/muni comp	0	**0**
510-389005	GENERATION TRUST	0	**0**
510-389006	OFF SYSTEM SALES	5,000	**5,000**
510-393500	LEASE PURCHASE/CAPITAL LEASE	182,000	**165,000**
		24,332,500	**29,631,000**

BUDGET WORKSHEET
EXPENSES

		2021 BUDGET	**2022 BUDGET**
ELECTRIC FUND			
EXPENSES			
510-4600-511101	REGULAR EMPLOYEES	330,000	349,000
510-4600-511301	OVERTIME	45,000	30,000
510-4600-512101	GROUP LIFE INSURANCE	1,000	2,200
510-4600-512102	GROUP DISABILITY INSURANCE	2,800	3,400
510-4600-512201	SOCIAL SECURITY(FICA)CONTRIB	23,200	24,000
510-4600-512301	MEDICARE	5,500	5,500
510-4600-512401	RETIREMENT CONTRIBUTIONS	79,000	80,000
510-4600-512701	WORKERS COMPENSATION	14,000	9,000
510-4600-512901	EMPLOYEE PHYSICALS	100	100
510-4600-512902	EMPLOYEE DRUG SCREENING TESTS	100	100
510-4600-521203	ENGINEERING FEES	10,000	10,000
510-4600-521206	MAP UPDATE	0	0
510-4600-521300	METER TESTING	7,500	7,500
510-4600-521301	COMPUTER PROGRAMMING FEES	1,000	1,000
510-4600-522000	CONTRACT SERVICES	2,000	2,000
510-4600-522201	R&M (EQUIP	6,000	6,000
510-4600-522202	R&M(VEHICLE)	25,000	25,000
510-4600-522204	R&M(BLDG&GNDS)	500	500
510-4600-522320	RENTALS-EQUIPMENT LEASES	2,000	2,000
510-4600-523101	INSURANCE OTHER THAN BENEFITS	17,000	22,000
510-4600-523201	TELEPHONE	500	500
510-4600-523202	CELLULAR PHONES	1,600	1,600
510-4600-523204	INTERNET	400	400
510-4600-523205	POSTAGE	3,500	2,500
510-4600-523301	ADVERTISING	300	300
510-4600-523501	TRAVEL	2,000	2,000
510-4600-523601	DUES AND FEES	800	800
510-4600-523701	EDUCATION AND TRAINING	2,000	3,500
510-4600-523801	LICENSES	600	600
510-4600-523850	CONTRACT LABOR	5,000	5,000
510-4600-531101	OFFICE SUPPLIES	500	500
510-4600-531102	ELECTRICAL SYSTEM PARTS & MTL	0	0
510-4600-531103	CHEMICALS	1,500	1,500
510-4600-531104	JANITORIAL SUPPLIES	0	0
510-4600-531105	UNIFORMS	1,100	1,400
510-4600-531106	GENERAL SUPPLIES AND MATERIALS	60,000	65,000
510-4600-531115	ELECTRICAL SYSTEM METER&REPAIR	9,000	9,000
510-4600-531210	WATER/SEWER	600	700
510-4600-531220	NATURAL GAS	600	700

BUDGET WORKSHEET
EXPENSES

		2021 BUDGET	**2022 BUDGET**
ELECTRIC FUND			
EXPENSES			
510-4600-531230	ELECTRICITY	7,000	6,000
510-4600-531270	GASOLINE/DIESEL	15,000	15,000
510-4600-531521	ELECTRICITY PURCHASED	21,233,000	26,332,000
510-4600-531601	SMALL TOOLS AND EQUIPMENT	3,000	3,000
510-4600-531710	SANITATION	1,440	1,440
510-4600-542301	FURNITURE & FIXTURES	0	0
510-4600-542401	COMPUTERS	0	0
510-4600-542501	CAPITAL OUTLAY	382,000	376,000
510-4600-552401	SELF-FUNDED INSURANCE(MEDICAL)	65,000	65,000
510-4600-573100	DEBT SERVICE	30,100	30,000
	RESERVES-MCT	500,000	500,000
	TOTAL BEFORE TRANSFERS	22,898,240	**28,003,740**
510-9000-611000	OPER TRANSFER TO GENERAL FUND	1,434,260	**1,627,260**
	TOTAL	24,332,500	**29,631,000**

Mid sized bucket truck (60 feet) replacing #1(	**182,000**	**165,000**
Meter replacements & AMI	**200,000**	**200,000**
Fault Detector		**5,000**
computers		**6,000**

BUDGET WORKSHEET
REVENUES

		2021 BUDGET	**2022 BUDGET**
GAS FUND			
REVENUES			
515-344411	RESIDENTIAL NATURAL GAS CHARGE	195,000	**220,000**
515-344412	COM/IND GAS	185,000	**229,000**
515-344413	AG/CM/ID GAS	75,000	**75,000**
515-344414	INTERRUPTIBLE	2,000,000	**2,900,000**
515-344415	GAS FIRM	45,000	**50,000**
515-344420	GAS TAP FEES	150	**150**
515-346911	GAS APPLICATION FEES	20	**20**
515-346912	GAS SERVICE FEE	1,500	**1,500**
515-346921	LATE PMT PENALTY GAS	12,000	**12,000**
515-346932	MISCELLANEOUS INCOME	500	**500**
515-389002	MGAG REFUND	50,000	**50,000**
515-389010	UTILITY SCRAP FUND	0	**0**
	FEDERAL EDA GRANT	357,000	**0**
	UDAG LOAN-GAS LINE EXT	238,000	**0**
		3,159,170	**3,538,170**

BUDGET WORKSHEET
EXPENSES

		2021 BUDGET	**2022 BUDGET**
GAS FUND			
EXPENSES			
515-4700-511101	REGULAR EMPLOYEES	110,000	**120,000**
515-4700-511301	OVERTIME	1,500	**1,500**
515-4700-512101	GROUP LIFE INSURANCE	500	**600**
515-4700-512102	GROUP DISABILITY INSURANCE	750	**850**
515-4700-512201	SOCIAL SECURITY(FICA)CONTRIB	6,800	**7,440**
515-4700-512301	MEDICARE	1,600	**1,750**
515-4700-512401	RETIREMENT CONTRIBUTIONS	18,000	**18,000**
515-4700-512701	WORKERS COMPENSATION	4,000	**3,000**
515-4700-512901	EMPLOYEE PHYSICALS	0	**0**
515-4700-512902	EMPLOYEE DRUG SCREENING TESTS	50	**50**
515-4700-521203	ENGINEERING FEES	0	**0**
515-4700-521206	MAP UPDATE	10,000	**10,000**
515-4700-521210	CONSULTANT	10,700	**10,000**
515-4700-521300	METER TESTING	4,000	**4,000**
515-4700-521303	CATHODIC & LEAK SURVERY	8,000	**10,000**
515-4700-521304	REGULATORY COMPLIANCE	5,000	**5,000**
515-4700-522201	REPAIRS AND MAINTENANCE(EQUIPM	2,500	**2,500**
515-4700-522202	REPAIRS&MAINTENANCE(VEHICLES/P	2,500	**2,500**
515-4700-522204	REPAIRS & MAINTENANCE(BLGD&GND	500	**500**
515-4700-522320	RENTALS-EQUIPMENT LEASES	1,800	**1,800**
515-4700-523101	INSURANCE OTHER THAN BENEFITS	4,000	**4,000**
515-4700-523201	TELEPHONE	1,700	**1,700**
515-4700-523202	CELLULAR PHONES	300	**480**
515-4700-523204	INTERNET	500	**0**
515-4700-523205	POSTAGE	3,000	**3,000**
515-4700-523301	ADVERTISING/PUBLIC AWARENESS	1,000	**1,000**
515-4700-523501	TRAVEL	2,000	**2,000**
515-4700-523601	DUES AND FEES	1,000	**1,000**
515-4700-523701	EDUCATION AND TRAINING	1,000	**1,000**
515-4700-523801	LICENSES	0	**0**
515-4700-523850	CONTRACT LABOR	0	**0**
515-4700-531101	OFFICE SUPPLIES	250	**250**
515-4700-531102	GAS SYSTEM PARTS & MATERIALS	0	**0**
515-4700-531103	CHEMICALS	500	**500**
515-4700-531104	JANITORIAL SUPPLIES	0	**0**
515-4700-531105	UNIFORMS	800	**800**
515-4700-531106	GENERAL SUPPLIES AND MATERIALS	10,000	**10,000**
515-4700-531115	GAS SYS METERS & REPAIR	50,000	**50,000**
515-4700-531120	GAS SAFETY SUPPLIES	1,000	**1,000**

BUDGET WORKSHEET
EXPENSES

		2021 BUDGET	**2022 BUDGET**
GAS FUND			
EXPENSES			
515-4700-531230	ELECTRICITY	800	**1,000**
515-4700-531270	GASOLINE/DIESEL	2,500	**3,000**
515-4700-531521	NATURAL GAS PURCHASED	2,194,000	**3,022,000**
515-4700-531523	STATESBORO-KING GAS	17,000	**19,000**
515-4700-531601	SMALL TOOLS AND EQUIPMENT	750	**750**
515-4700-542501	CAPITAL OUTLAY	595,000	**100,000**
515-4700-552401	SELF-FUNDED INSURANCE(MEDICAL)	15,000	**15,000**
	Total Before Transfers	3,090,300	3,436,970
515-9000-611000	OPER TRANSFER FROM GAS TO GF	68,870	**101,200**
		3,159,170	**3,538,170**

Meter ERTs	**50,000**	
Capital - gas line extension	**595,000**	**100,000**

BUDGET WORKSHEET
REVENUES

SOLID WASTE - REVENUES

		2021 BUDGET	**2022 BUDGET**
541-344111	RESIDENTIAL REFUSE COLLECTION	319,000	**320,500**
541-344112	COMMERCIAL REFUSE COLLECTION	33,000	**32,000**
541-344114	COMMERCIAL DUMPSTER FEE	165,000	**168,000**
541-344117	LARGE LOAD PICK UP FEE	0	**0**
541-344118	MISCELLANEOUS CHARGES	0	**0**
541-344191	LATE PMT PENALTY - SOLID WASTE	6,500	**6,500**
541-393500	LEASE PURCHASE	0	**0**
	SURPLUS	0	**0**
	TTL BEFORE TRANSFERS	523,500	**527,000**
		523,500	**527,000**

BUDGET WORKSHEET
EXPENSES

SOLID WASTE

		2021 BUDGET	**2022 BUDGET**
541-4521-522000	CONTRACT SERVICES	449,000	**454,000**
	Totals before transfers	449,000	**454,000**
	TRANSFER TO GENERAL FUND	74,500	**73,000**
		523,500	**527,000**

BUDGET WORKSHEET
EXPENSES

		2021 BUDGET	**2022 BUDGET**
YARD WASTE			
541-4521-522000	CONTRACT SERVICES	0	**0**
541-4585-581210	DEBT SERVICE		**0**
		0	**0**
TOTAL SOLID & YARD WASTE		**523,500**	**527,000**