CITY OF
WATKINSVILLE

May 1, 2023

Dear Council,

Attached for your review is our recommended Capital and Operating Budget for Fiscal Year 2024 (FY24) for the period beginning July 1, 2023 and ending June 30, 2024.

This $2,858,877 recommended budget is $184,774 or 6.9 percent higher than the FY23 Approved & Amended Budget and is balanced with a 0.84 increase in the current millage rate of 2.081 to 2.921 that will be used to pay the annual debt service on the 100-acre Thomas family farm on Simonton Bridge Road that the city is purchasing to preserve as greenspace in perpetuity for all citizens to enjoy. The millage rate increase will generate an additional $268,011 in revenues that, along with cuts to department budgets and organic increases from other revenue sources, will cover the $445,911 in new or increased expenses in this year's budget request. With no adjustment to the 2.081 property tax millage rate, there would be a $193,209 shortfall in revenues.

The budget goals for FY24 are as follows:

- To provide new programs and/or expand services with sustainable revenues,
- To ensure the continued effective and efficient delivery of services to city residents and businesses that they have come to expect,
- To implement the scheduled Job Classification and Compensation Plan conducted by Condrey & Associates last fall, and
- To accurately identify viable sources of financial resources required to implement the programs, projects, and policies identified and prioritized by Council.

At the 2023 Annual Retreat in February, Council discussed and identified Strategic Initiatives and prioritized them for the FY24 budget year. Using this information, Department Directors leaned in and thoughtfully developed their proposed budgets; ensuring the Council's priorities were accurately reflected in their requests while also making sure that services would be delivered effectively and efficiently.

A few of the major changes included in the Recommended Budget are:

- Parks. The recommended FY24 budget includes $186,851 in additional funding over FY23. The majority of the increase ($176,000) is needed to pay to service the first eight (8) months of debt and pay for principal on the purchase of the 100-acre Thomas family farm located just inside the city limits along Simonton Bridge Road. The city's purchase will guarantee the conservation of this greenspace in perpetuity and will allow all citizens to equally enjoy its beauty. Additionally, funds are needed to properly maintain the hugely popular Playground of Possibilities, support the improvements being made to Rocket Field, and maintain additional parcels of greenspaces associated with the Trove and Waters Walk development projects which will be donated to the city by the developers.

- Job Classification and Compensation Study. The budget includes approximately $67,604 to fund the implementation of the employee pay study completed by Condrey & Associates last fall. The previous pay study was conducted five years ago in the spring of 2018.

- Tourism. The budget includes an increase of $57,561. This increase covers the cost to fund the new Downtown Development Authority Director position for 12 months (up from 6 months in FY23), leasing office space, landscape maintenance for Main Street, travel/education/training for the Director and the 7-member DDA Board, and the cost of the Annual Christmas Parade & Tree Lighting festivities which includes $4,600 to contract the rental, delivery, labor, installation, and retrieval of 3,500 feet of metal pedestrian barricades used for the Parade.

- Garbage Collection and Leaf & Limb Services (Public Works). This budget includes an additional $56,675 to cover the contractor's increases in landfill disposal fees, personnel costs, and diesel fuel. The city's new contract price will be $23/unit up $3.18/unit from the current price of $19.82/unit (set in 2020).

- Property & Liability Insurance. The budget includes a $14,000 increase for property and liability coverage which includes a 10% rate increase driven by several key factors, most notably unfavorable claim trends (Auto Liability and Property) and high inflation levels which impact the replacement and repair costs of vehicles and buildings. The cost increase for the city is also related to our growth in exposures, specifically the addition of two (2) new employees, two (2) new vehicles, the Playground of Possibilities, the new Library at Wire Park (property was donated to city in December 2022), and a 6.8% increase in property values.

- Financial Software Subscription Fees (General Government). This budget includes $14,000 in annual subscription fees for the city's new cloud-based Financial Management Software. The city currently uses QuickBooks but has outgrown its capabilities. Under the advice of our auditors, staff solicited proposals this year for this software.

- Elections. This budget includes $14,000 for the November 2023 election. Every year, the city holds elections for Council. In the years of a General Election, the County bears the full cost for the election. With no General Election this year, the city must cover the entire cost.

- Judicial Assistant (Municipal Court). This budget includes the addition of one full-time equivalent (FTE) employee to the Municipal Court/Finance Department at an annual cost of $52,220 including salary and benefits. This is a net increase of $35,220 over the FY23 budget which provided $17,000 to support a part-time Judicial Assistant. This FTE position is needed to support the Municipal Court Clerk with processing court orders, citations, dockets, and billing; serving as primary evidence custodian, managing the retention and destruction of evidence; processing LPRs; and serving as an Assistant Terminal Area Coordinator (TAC) with duties shared between Municipal Court and the Police Department.

ANNUAL BUDGET DEVELOPMENT PROCESS. The Annual Operating and Capital Budget is the financial plan for raising revenues and expending funds for all Watkinsville departments. The process to develop the Annual Operating and Capital Budget begins about six (6) months prior to the beginning of the fiscal year. Departments and Independent Agencies submit Operating and Capital Budget requests for review by the Manager and the Mayor. On or about May 1 of each year, the Mayor and Manager submit a Recommended Budget to the Council for review. The Council will review the Recommended Budget and make any adjustments they feel are necessary and adopt the budget in June.

Major steps in the Annual Budget development process include:

- January — Departments submit Capital Project requests, updates to 5-year Capital Improvement Plan
- February — Annual Council Retreat to discuss Strategic Initiatives and Goals
- March — Departments submit Operating Budget requests to Manager
  Independent Agencies submit budget requests to Council
- April — Manager submits proposed Capital and Operating Budget to Mayor
- May 1 — Mayor and Manager provide Recommended Budget to Council
- May — Council reviews Recommended Budget, holds public hearings
- June — Council adopts budget and establishes property tax millage rate
- July — Budget for next fiscal year begins on July 1

LEGAL AND CHARTER REQUIREMENTS FOR THE ANNUAL BUDGET. There are several requirements under Georgia Law and the City Charter that must be met as a part of preparing and adopting the Annual Budget. These include:

- Budgets must be balanced so that projected expenditures do not exceed projected revenues and available fund balances.
- Budgets must be provided at least at the department level and be separated by fund.
- A separate Operating and Capital Budget must be submitted and adopted.
- When the Recommended Budget is provided to the Council, it shall be made available for public review.
- Public Hearings must be held to receive public input on the proposed budget prior to the budget being adopted.
- Public Hearings must be held to receive public input if the proposed budget includes an increase in property tax as defined by the Taxpayer Bill of Rights (O.C.G.A. 48-5-32.1).
- During the fiscal year, the Mayor and Council may change the Budget as needed through the budget amendments. Also, departments may transfer budget funds between line items within their department's budget to cover unanticipated expenses with approval of the City Manager. However, the department's total budget or number of full-time authorized positions cannot increase without Mayor and Council approval.

BALANCING THE FY24 BUDGET. Over the past four years, the city has been fortunate to attract the following developments to our community:

- Wisteria Ridge: Watkinsville's first apartment complex with 89 units and 199 bedrooms
- Wire Park: mixed-use development that repurposed the Southwire manufacturing plant
- Trove: conservation-style, 56-home residential subdivision on Colham Ferry Road
- Waters Walk: 55+ year old, Age-Restricted Independent Living Retirement Community

Council worked carefully with these developers to create agreements that not only ensured there would be measured growth in our community, but also added value. More recently, the city has collaborated with community partners and private sector entities on the following projects:

- Playground of Possibilities at Harris Shoals Park
- Reimagination of Rocket Field
- Relocation of the Oconee Library – Watkinsville Branch to Wire Park
- Establishment of public greenspaces (e.g.: Trove, Waters Walk)

Overall, these opportunities are overwhelmingly beneficial and transformative for our community. However, the cost of providing services to support or maintain them competes for the limited number of resources the city has available. In addition, with high inflation, the cost of purchasing goods and services is having a negative effect on the city's budget.

As you might imagine, the development of this recommended budget required a lot of time and collaboration, especially on the part of department directors. We are both grateful for their efforts and assistance.

Please let us know of any questions. As a reminder, we will review the recommended FY24 Budget during a scheduled Work Session on Wednesday, May 17 at 5:00 PM at City Hall.

Sincerely,

Brian Brodrick
Mayor

Sharyn E. Dickerson
City Manager

Attachments
Cc: Lee Black, Finance Director

WATKINSVILLE

COME · CONNECT · CREATE

Fiscal Year 2024

(July 1, 2023 – June 30, 2024)

Mayor and Manager Recommended Capital & Operating Budget

Vision: Create Georgia's Most Compelling Community by honoring our history, building community, and creating opportunities for citizens to engage and do business with one another every day.

Tagline: Come. Connect. Create.

The Watkinsville Way:

We will be a Connected Community. We will seek to create connections for our citizens through thoughtful design of our built environment, hosting award-winning and well attended community events, installing a modern technology infrastructure, and fostering connectivity between neighborhoods with non-automotive infrastructure.

We will honor our history while welcoming innovation and accommodating change. From public art to historic homes, we will honor our history and creativity while planning carefully for the future. Our community is anchored on a walkable historic downtown with an evolving mix of restaurants, retail shops and offices.

We will provide opportunities for all. As a welcoming and inclusive community, we will make all ages and types of citizens safe and comfortable by offering a mix of housing types, special events, and businesses that support different populations and create infrastructure that allows our citizens to age in place.

Our Values:

- Efficiency
- Transparency
- Inclusivity
- Creativity
- Kindness
- Connectivity

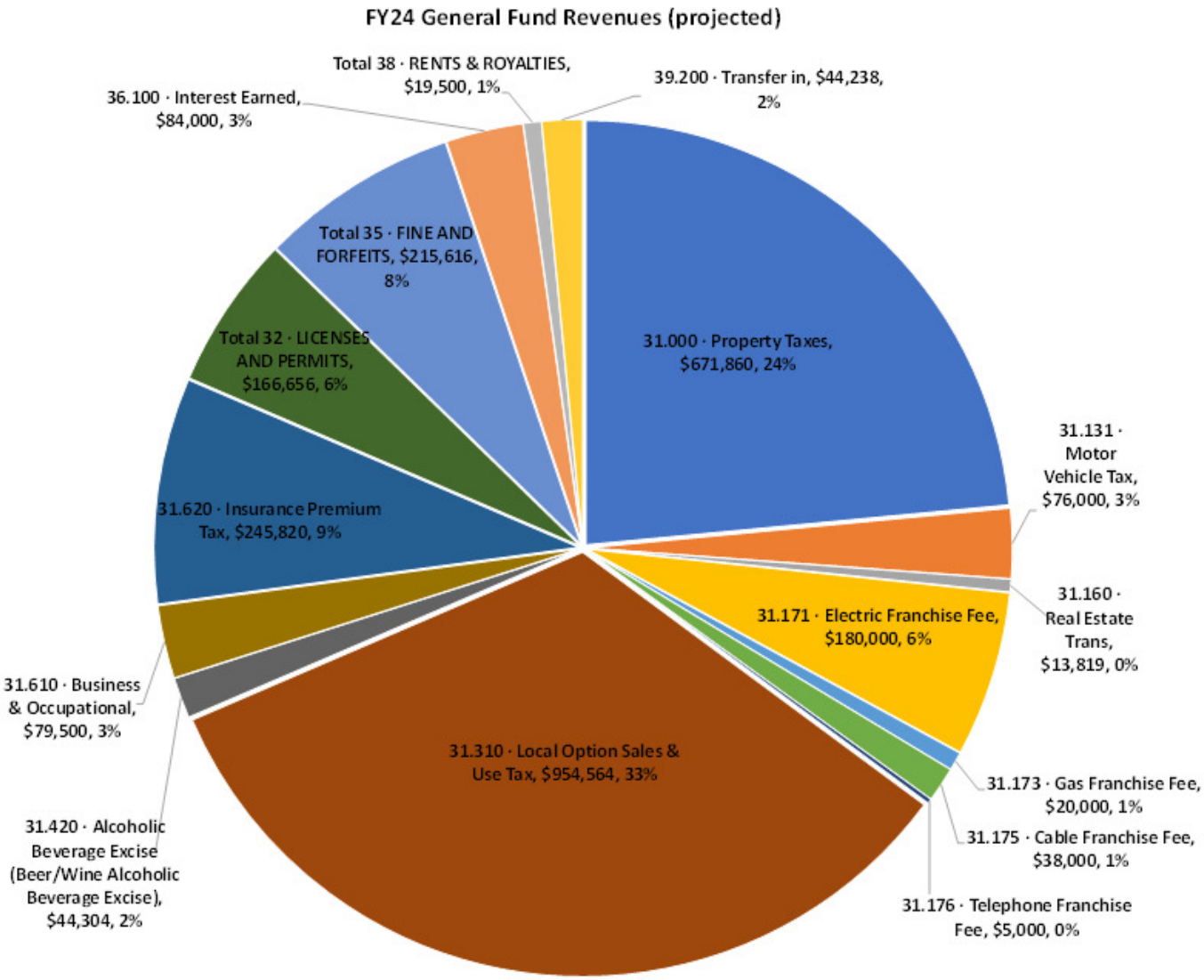
FY24 BUDGET SUMMARY

EXECUTIVE SUMMARY

The Fiscal Year 2024 (FY24) is July 1, 2023 through June 30, 2024. The recommended General Fund Operating and Capital Budget request for FY24 is $2,858,877. **See Attachment A.**

REVENUES

The General Fund revenue projection for FY24 is estimated at $2,858,877, an increase of $184,774 or 6.9 percent higher than the FY23 Approved & Amended Budget revenues. **See Attachment B.** It is important to note that based on economic conditions and/or public behaviors, revenues may fluctuate not only from year-to-year, but also throughout the year**.** The pie chart below provides a visual representation of the city's anticipated FY24 General Fund Revenues.



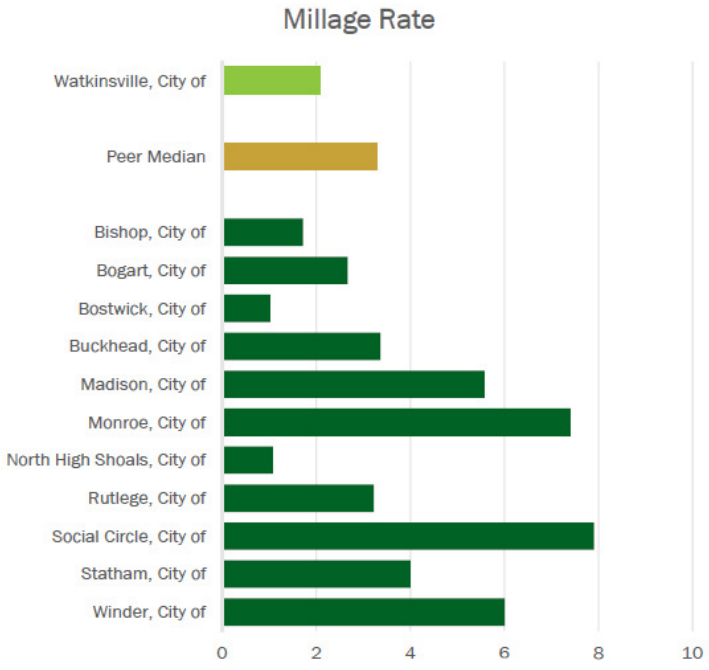
The following are the top two revenue streams projected for the city in FY24:

- Local Option Sales Tax (LOST). The city receives 7.77% of all LOST revenues collected Countywide. The historical growth rate over the past two fiscal years has averaged 10%. The projected FY24 monthly estimate of $79,547 is based on a conservative 6% growth and will generate an estimated $954,564 in revenues.

- Property Taxes. The city's Net Property Tax Digest for 2023 has been estimated at $230,010,329, an increase of 18.52% over 2022 property values and reflects the increase in new development and/or improvements to existing properties within the city limits. Property tax revenues are anticipated to generate $671,860 in revenues in FY24 based on our recommendation to increase the property tax millage rate by 0.84 mills from 2.081 mills to 2.921 mills. This millage increase is needed to service the debt and pay for principal on the purchase of the 100-acre Thomas family farm. This property is located just inside the city limits along Simonton Bridge Road and includes nearly a half mile of frontage along Calls Creek, two streams, and two ponds comprising approximately five acres, all of which are designated as U.S. Fish and Wildlife Service Wetlands and located at the heart of the Upper Oconee Watershed, more than 60 acres of open pasture, 33 acres of woodlands, and one of Oconee County's most iconic views. The city's purchase will guarantee the conservation of this incredible greenspace in perpetuity and will allow all citizens to equally enjoy its beauty.

  The millage rate increase will generate $268,011 over FY23 property tax revenues and $193,208 more than if the millage rate remained at 2.081. **See Attachment C.** The following is comparable information on property taxes for surrounding counties and other similar communities in Georgia as of November 2022:

Locality	Millage Rate
Watkinsville, City of	2.081
Peer Median	3.287
Bishop, City of	1.713
Bogart, City of	2.664
Bostwick, City of	1.019
Buckhead, City of	3.359
Madison, City of	5.573
Monroe, City of	7.404
North High Shoals, City of	1.079
Rutlege, City of	3.214
Social Circle, City of	7.900
Statham, City of	4.003
Winder, City of	6.000



As the chart shows, Watkinsville residents continue to pay lower property taxes for local government services than most surrounding and similar municipalities in Georgia. A millage rate of 2.921 generates $2.921 for every $1,000 of assessed property tax value. Assessed value is calculated by taking 40% of the market value. This will add $137.50 in 2023 (FY24) property taxes for a home with a homestead exemption and a fair market value of $300,000 and $233.04 for a non-homestead property (i.e.: commercial) with a fair market value of $500,000.

Note: Property taxes are based on the value of a property as of January 1. Property owners are provided tax bills in August with payments due by the end of the calendar year. The city budgets on a fiscal year basis (i.e.: July 1 through June 30) which means the city does not receive these revenues until almost six (6) months into the fiscal year.

Other important revenue streams in the recommended FY24 budget include:

- Municipal Fines. The FY24 budget includes an estimated $213,616 in fines and/or fees commonly generated by traffic and/or ordinance violations. Most of these fines come from vehicles traveling through the city with expired, cancelled, revoked, or suspended tags which are detected by the License Plate Readers (LPRs) located along Main Street. LPRs do not take pictures of people or issue tickets for running red lights, instead LPRs scan license plate numbers and letters and, using data from the Georgia Department of Revenue - Motor Vehicles, determine if the vehicle is operating with the required tag and/or insurance. If a tag is determined to have an outstanding violation, the Judicial Assistant (a POST certified officer) reviews the information and verifies it before a ticket is issued. Violations for expired tags are granted a 30-day grace period before a ticket is issued. The fine for an expired tag is $100 and for a cancelled, revoked, or suspended tag (all of which mean the vehicle is likely uninsured) the fine is $500. The city contracts with omniQ, the company that maintains the cameras, processes the data, and issues the tickets, and shares 15% of the revenues with them. This is a relatively new revenue source that will be used by the city to support the Downtown Development Authority's efforts to make Main Street safer for visitors and citizens alike.

- Insurance Premium Tax. These taxes are estimated at $245,820 for the recommended FY24 budget year; a 2% increase over FY23. This is a tax on insurance premiums collected by insurance companies doing business in Georgia. Under O.C.G.A. 33-8-3.2(a), cities receive 2.5 percent of the gross receipts of insurance (excluding life insurance). The Georgia Commissioner of Insurance collects and distributes these proceeds to local governments.

- Electric Franchise Fees. The FY24 budget estimates that the city will receive $172,000 in electric franchise fees. These fees are charged to the customer and collected by the electric companies (i.e. Georgia Power, Walton EMC) based on electric service in the city. By law

under the city's franchise agreement, these companies pay a 4% franchise fee to the city. These fees allow electric companies to utilize the public rights-of-way.

- Building Permits. The city is projecting $166,656 in revenues during FY24 from plans review and building permits and inspection fees associated with new or continued construction of developments within the city limits. This is a decrease over FY23 projections and is based on the forecast of known projects. **See Attachment D.** Fees are charged to developers to cover the cost to review, evaluate, and/or inspect development projects within the city limits. The city contracts with Bureau Veritas to review building permit applications and conduct required inspections; paying them 67% of the building permits and inspection fees collected.

Finally, although not significant in dollar amount, the following revenue stream is also worthy of noting:

- Hotel/Motel Excise Tax. Based on the average of the first four months of collections, the FY24 budget includes an estimated $40,000 in hotel/motel excise tax. **See Attachment E.** Last October, the city began collecting a 5% excise tax on charges made for rooms, lodging, or accommodations furnished by hotels, motels, inns, lodges, Airbnb's, tourist camps, or campgrounds. Hotel/Motel tax revenues are transferred into the General Fund from the Hotel Motel Tax Special Revenue Fund for authorized expenditures. Of the 5% Hotel-Motel Excise Tax collected, 2 percent or 40% of revenues (estimated at $16,000 for FY24) are restricted and must be used for promoting tourism, conventions, and trade shows. The budget contemplates using these revenues to provide funding support to the Downtown Development Authority. The remaining 3 percent or 60% of revenues (an estimated $24,000 in FY24) are unrestricted and may be used for any legal General Fund purpose in the city.

CAPITAL AND OPERATING EXPENDITURES

Capital Budget Expenditures

As discussed at the March 15, 2023 Council meeting, this year's Capital Budget is for vehicles and equipment scheduled in the Capital Improvement Program (CIP). There are no one-time capital requests in this year's budget recommendation.

Capital Improvement Program (CIP). The CIP is a community planning and fiscal management tool used to coordinate the location, timing, and financing of capital improvements needed over a multi-year period. The CIP includes items like vehicles, building improvements, and equipment typically valued at a minimum $5,000. **See Attachment F.** Funding the CIP is done by identifying the annual depreciation expense for the item based on its anticipated useful life. The depreciation expense is placed in a department's operating budget and once the annual budget is approved, the funds are transferred into the Capital Improvement Fund so funds will be available in the future to purchase the replacement asset.

After establishing the CIP and funding it over the past four years, there are now sufficient funds available in the Capital Improvement Fund (CIF) to ensure future replacement of the assets identified in the CIP, assuming contributions are made to the CIF over time to maintain its solvency. Last year, the city shifted to a financial model that involves making flat annual contributions to the CIF, distributed proportionately across all departments instead of identifying a specific line-item expense for each department asset based on its future replacement cost. This method ensures that sufficient funds are available each year for the items identified in the CIP for replacement and does not unnecessarily expense funds that could sit unused for long periods of time until an asset needs to be replaced. Due to the healthy balance of funds in the CIF and the availability of SPLOST III funds which may be used to purchase the scheduled CIP purchases in FY24, we are not recommending any contributions to the CIF this budget year.

Operating Budget Expenditures

A total of $2,858,877 is needed to cover the anticipated General Fund operating expenses. **See Attachment G**. The operating budget covers the cost of the current 19 Full-Time Equivalent (FTE) employees and one (1) recommended FTE employee (i.e.: Judicial Assistant). These 20 employees, along with contracted service providers, deliver the following municipal services within the city limits of Watkinsville:

- Alcohol and Business Permits and Licenses
- Building Permits & Inspections
- Code Compliance
- Financial Management
- Garbage and Leaf & Limb Collection Services
- Government Administration
- Legal Services
- Police Services
- Municipal Court Operations
- Parks Operation & Maintenance (Harris Shoals, Rocket Field, and Watkinsville Woods)
- Plans Review and Zoning Administration
- Professional Engineering Services
- Public Works (Repair and maintenance of city rights-of-way, signage, roads, stormwater conveyance systems, Cemetery, downtown Comfort Station, and government buildings)

The largest expenditures in the FY24 recommended budget provide for two of the most common and fundamental services provided by local governments nationwide: public safety and waste collection. As shown below, together they account for $1,215,676 or 46% of the recommended FY24 budget:

- 24/7 Police Services - $838,798
- Garbage and Leaf & Limb Services - $376,878

Police Services. The recommended FY24 budget request reflects a $63,893 decrease over the FY23 Approved & Amended Budget and covers the cost of the following nine (9) POST certified officers: Chief, Deputy Chief, two (2) Sergeants, and five (5) patrol officers. The budget also provides for $10,000 in funding for two (2) part-time POST certified patrol officers to provide relief and coverage when the FTE officers are in training, on vacation, or out sick.

Garbage and Leaf & Limb Services. The projected cost for these services of $376,878 is an increase of $56,675 over the current contract price and would also provide service to 30 new homes in the Trove subdivision for a total of 1,373 customers projected by the end of FY24 as follows: July 2023 - December 2023 = 1358 and January 2024 – June 2024 = 1373. In July 2020, the city entered a 3-year contract (and 2, 1-year extensions) with Curbside Services, Inc. to provide once-a-week curbside garbage collection and once-a-week leaf & limb collection service to 1,343 customers, the majority of which are residents but do include a very limited number of small businesses in the downtown area. These services are provided at a cost of $19.82/unit. Recycling services are available for $12/unit but are not included in the city's contract and must be paid directly by the customer to Curbside Services.

The contract allows Curbside to petition the city for a rate change if operating costs exceed 20% during the term of the contract. The contractor has notified the city that their costs for fuel and landfill disposal fees, as well as personnel have increased, so they are requesting fee increase of $3.18/unit from $19.82 to $23 or $276/unit/year; a 16% increase. **See chart below.** For comparison, a resident living outside the city limits who must contract individually for weekly curbside garbage service pays $25/month or $300/year which does not include weekly leaf and limb collection services.

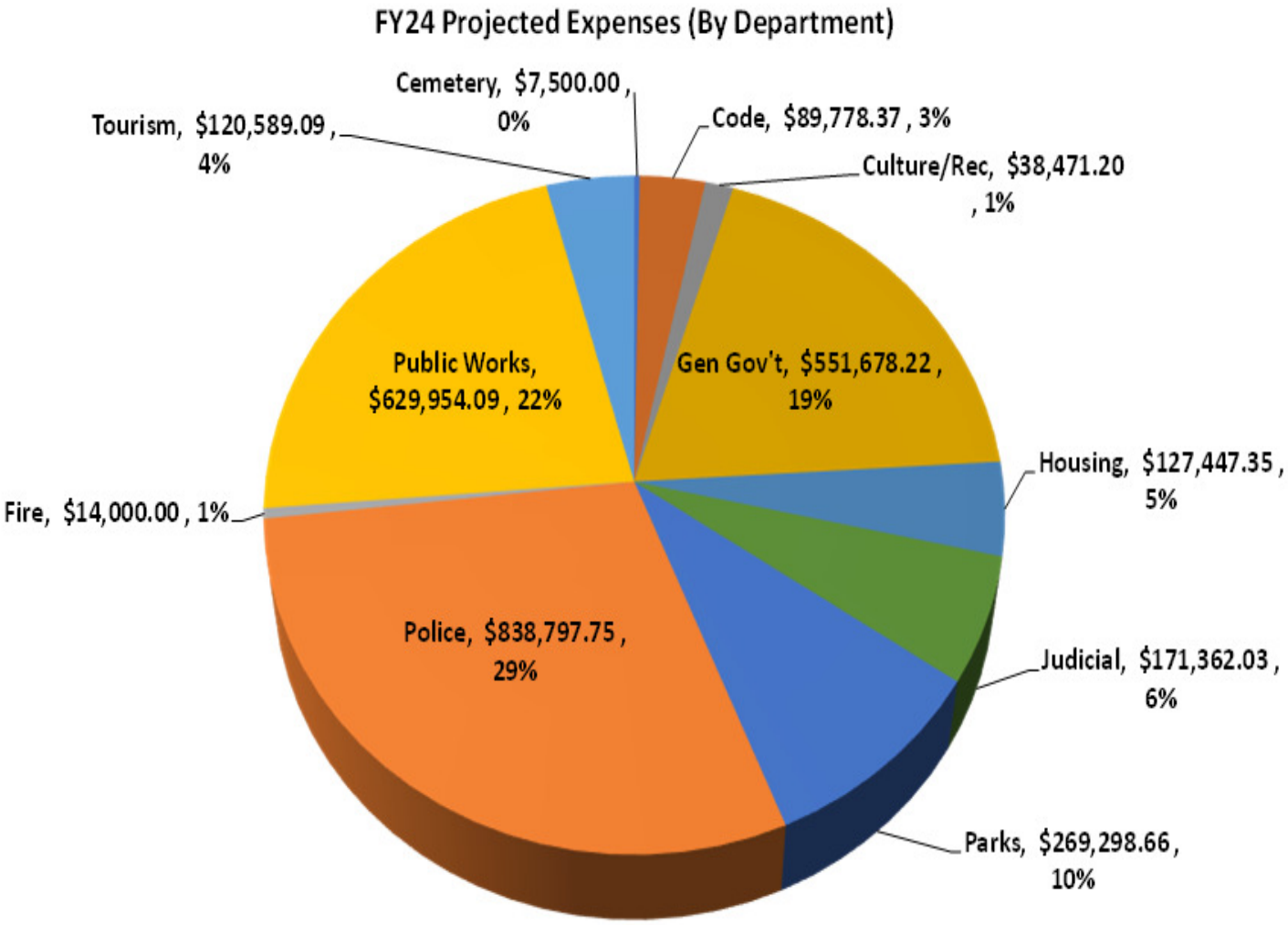
Fuel	Avg Per Gallon	Date	Avg Per Gallon	Difference	% Difference
Dec-21	$ 3.35	22-Dec	$ 4.06	$ 0.71	21.19%
22-Jan	$ 3.60	23-Jan	$ 4.15	$ 0.55	15.28%
22-Feb	$ 3.95	23-Feb	$ 4.13	$ 0.18	4.56%
22-Mar	$ 4.83	23-Mar	$ 4.15	$ (0.68)	-14.08%
			Avg increase	**$ 0.19**	**6.74%**

Landfill	Monthly Tonnage	Cost	Date	Monthly Tonnage	Cost	Difference Tons	Difference $	% Difference
22-Jan	73.59	$ 3,014.98	23-Jan	83.35	$ 5,122.69	9.76	$ 2,107.71	69.91%
22-Feb	70.98	$ 2,908.05	23-Feb	71.94	$ 4,421.43	0.96	$ 1,513.38	52.04%
22-Mar	92.8	$ 3,802.02	23-Mar	89.8	$ 5,519.11	-3	$ 1,717.09	45.16%
							Average increase	**55.70%**

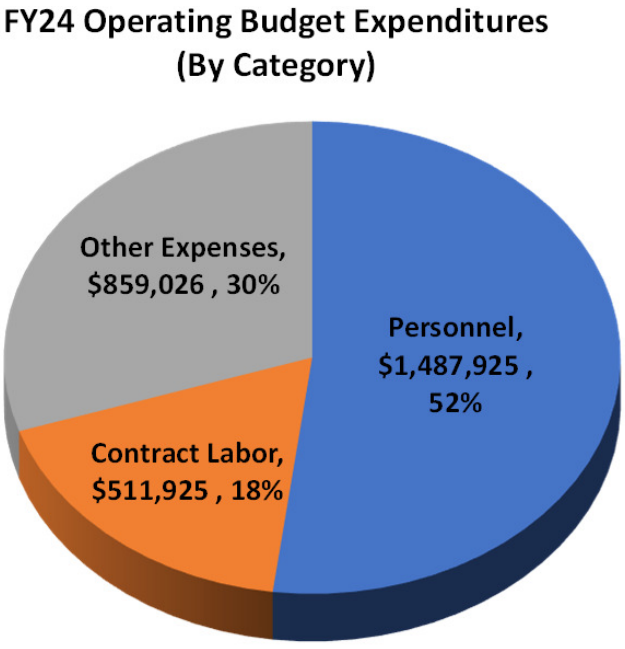
2022 price per ton - $40.97
2023 price per ton - $61.46

To further illustrate the value of these services, a resident homeowner with a homestead exemption and a fair market value of $300,000 at the existing 2.081 millage rate currently pays $245.56 in city property taxes which barely covers the actual cost ($238) to provide weekly garbage and leaf & limb services.

Below is the percentage of the projected FY24 operating budget expenditures by department:



By category, the cost of personnel continues to be the largest expense for the city making up $1,487,925 or 52% of the operating budget across all departments. **See pie chart.** However, when including the cost of contract labor for expenses associated with the Attorney, Engineer, Municipal Court (Judge, Solicitor, Public Defender), Bureau Veritas, and Garbage/Leaf & Limb Collection Services, then the percentage increases to 70% or $1,999,850.



This recommended Budget includes the following $445,911 in new or increased expenses:

- 2022 Job Classification and Compensation Study. The FY24 budget includes approximately $67,604 to implement employee pay adjustments based on a study completed by Condrey & Associates last fall. The last pay study was conducted five years ago in the spring of 2018.

- Garbage and Leaf & Limb Services. The FY24 budget reflects a $56,675 increase in these services, as described in detail above.

- Downtown Development Director. The budget includes an increase of $57,561. This increase covers the cost to fund the new Downtown Development Authority Director position for 12 months (up from 6 months in FY23), leasing office space, landscape maintenance for Main Street, travel/education/training for the Director and the 7-member DDA Board, and the cost of the Annual Christmas Parade & Tree Lighting festivities which includes $4,600 to contract the rental, delivery, labor, installation, and retrieval of 3,500 feet of metal pedestrian barricades used for the Parade.

- Parks. The recommended FY24 budget includes $186,851 in additional funding requests over FY23. The majority of the increase is needed to pay the annual debt service on the 100-acre Thomas family farm parcel on Simonton Bridge Road that the city is purchasing to preserve as greenspace in perpetuity for all citizens to enjoy and to ensure no future development will occur on the property. Additionally, funds are needed to properly maintain the hugely popular Playground of Possibilities, support the improvements being made to Rocket Field, and maintain additional parcels of greenspaces associated with the Trove and Waters Walk development projects which will be donated to the city by the developers.

- Property & Liability Insurance. The recommended budget includes a $14,000 increase for property and liability coverage. Our provider, Georgia Interlocal Risk Management Agency (GIRMA), has targeted a 10% rate increase across the entire membership pool which is being driven by several key factors, most notably unfavorable claim trends (Auto Liability and Property) and high inflation levels which impact the replacement and repair costs of vehicles and buildings. The cost increase for the city is also related to our growth in exposures, specifically the addition of two (2) new employees, two (2) new vehicles, the Playground of Possibilities, the new Library at Wire Park (property was donated to city in December 2022), and a 6.8% increase in property values. There is no additional premium for the 100-acre parcel of greenspace being acquired. In addition, the city's current total loss run incurred since the city joined GIRMA is around $268,000 and is the result of answering lawsuits and handling accident claims.

- Financial Software Subscription Fees. This year's budget includes $14,000 in annual subscription fees for the city's new cloud-based Financial Management Software. The city currently uses QuickBooks but has outgrown its capabilities. Under the advice of our

auditors, staff solicited proposals this year for this software. Since it will take time to convert the city's data into the new software program, it will be necessary to also pay the $5,000 annual subscription fee for QuickBooks until the conversion is completed.

- Elections. The recommended budget anticipates $14,000 to hold the city's November 2023 election. Every year, the city holds elections for Council. In the years of a General Election, the County bears the full cost for the election. Since there is no General Election this year, the city must cover the entire cost of the election. The city must provide for three weeks of advanced voting as well as for election day voting. Based on the cost of the March 2021 Special Election and changes in the absentee ballot process and how these ballots are mailed, this fall's city election is expected to cost $14,000. This does not include the cost of a runoff election should one be needed, as the city would be billed separately for that.

- Judicial Assistant. This budget proposes adding one full-time equivalent (FTE) employee to the Municipal Court/Finance Department at an annual cost of $52,220 including salary and benefits. This is a net increase of $35,220 over the FY23 budget which provided $17,000 for a part-time position. This FTE position is needed to support the Municipal Court Clerk with processing court orders, citations, dockets, and billing; serving as primary evidence custodian, managing the retention and destruction of evidence; processing LPRs; and serving as an Assistant Terminal Area Coordinator (TAC) with duties shared between Municipal Court and the Police Department. Currently, Finance Director and Municipal Court Clerk, Lee Black serves as the city's TAC. As a small government, it is not unusual to have employees serving in multiple roles. However, the responsibilities of the TAC can be rigorous and demanding at times. The TAC is a role required by the Federal Bureau of Investigation (FBI) Criminal Justice Information Services (CJIS) Security Policy. The position is responsible for ensuring agency compliance with policies and procedures of the FBI CJIS, managing user accounts, ensuring data quality of National Crime Information Center (NCIC) records, ensuring correct fingerprint submission process is used, and participating in FBI CJIS and Department of Justice audits. During the FBI and GBI audits of the Police Department in 2019, both agencies highly recommended that the city hire an Assistant TAC. With the additional demands of being not only the Finance Director but also the Municipal Court Clerk, not having any relief or assistance could impact Ms. Black's ability to manage her role as the city's sole TAC.

ATTACHMENT A

CITY OF WATKINSVILLE - GENERAL FUND
RECOMMENDED FISCAL YEAR 2024 GENERAL FUND OPERATING & CAPITAL BUDGET
July 1, 2023 through June 30, 2024

REVENUE

	FY23 Budget (Approved & Amended)	FY2023 Actual (as of March 31, 2023)	FY2024 (Proposed)	Difference FY2023 Budget and FY2024 Proposed Budget	NOTES
TAXES	$ 2,072,285	$ 1,689,917	$ 2,328,868	$ 256,583	REFLECTS INCREASE IN MILLAGE RATE AND TAX DIGEST
INTERGOVERNMENTAL REVENUES	$ -	$ -	$ -	$ -	
BUILDING PERMITS	$ 281,027	$ 94,103	$ 166,656	$ (114,371)	
CHARGES FOR SERVICES	$ 100	$ -	$ -	$ (100)	
FINES AND FORFEITS	$ 112,125	$ 233,545	$ 215,616	$ 103,491	
INTEREST EARNED	$ 20,400	$ 81,040	$ 84,000	$ 63,600	
RENTS AND ROYALTIES	$ 16,554	$ 30,372	$ 19,500	$ 2,946	
SALE OF GENERAL FIXED ASSETS	$ -	$ -	$ -	$ -	
TOTAL	**$ 2,502,491**	**$ 2,128,977**	**$ 2,814,639**	**$ 312,148**	
OTHER FINANCING SOURCES	**$ -**	**$ -**	**$ 44,238**	**$ 44,238**	INCLUDES TRANSFERS IN FROM HOTEL/MOTEL TAX AND CEMETERY FUND
FUND BALANCE CONTRIBUTION	**$ 171,612**	**$ 24,244**	**$ 0**	**$ (171,612)**	
GRAND TOTAL	**$ 2,674,103**	**$ 2,153,221**	**$ 2,858,877**	**$ 184,774**	

EXPENSES

	Operating				Capital	NOTES
	FY23 Budget	FY2023 Actual (as	FY2024	Difference FY2023	FY2024 (Proposed)	
CEMETERY	$ 2,000	$ -	$ 7,500	$ 5,500		
EAGLE TAVERN	$ -	$ -	$ -	$ -		
LIBRARY	$ 30,000	$ 30,000	$ 33,471	$ 3,471		
OCAF	$ 7,500	$ -	$ 5,000	$ (2,500)		
PARKS	$ 82,448	$ 57,028	$ 269,299	$ 186,851		
GENERAL GOVERNMENT	$ 585,894	$ 419,221	$ 551,678	$ (34,216)		
HOUSING & DEVELOPMENT	$ 198,444	$ 81,079	$ 127,447	$ (70,997)		
TOURISM	$ 63,028	$ 26,542	$ 120,589	$ 57,561		
JUDICIAL	$ 118,311	$ 82,706	$ 171,362	$ 53,051		
POLICE DEPT	$ 902,691	$ 671,437	$ 838,798	$ (63,893)		
FIRE DEPT	$ 14,000	$ 14,000	$ 14,000	$ -		
PUBLIC WORKS	$ 527,017	$ 364,896	$ 579,554	$ 52,537		
STREET LIGHTING	$ 56,500	$ 39,261	$ 50,400	$ (6,100)		
CODE COMPLIANCE	$ 86,270	$ 72,301	$ 89,778	$ 3,508		
TOTALS	**$ 2,674,103**	**$ 1,858,472**	**$ 2,858,877**	**$ 184,774**	**$ -**	

FY24 Projected Operating Expenses	**$ 2,858,877**
FY24 Recommended Capital Expenses	**$ -**
FY24 Total Expenses	**$ 2,858,877**
FY24 Projected Revenues	**$ 2,858,877**
FY24 Projected SURPLUS/(DEFICIT)	**$ (0)**

Attachment B

CITY OF WATKINSVILLE - GENERAL FUND
Profit & Loss Budget vs. Actual - REVENUES
July 1, 2023 through June 30, 2024

	Revenues shown for Jul 1, 2022 - March 31, 2023	FY23 Budget (Approved & Amended)	$ Over Budget	% of Budget	FY2024 PROPOSED	NOTES
Ordinary Income/Expense						
Income						
31 · TAXES						
31.000 · Property Taxes	381,341.98	403,849.00	-22,507.02	94.43%	671,860	*Reference 2023 Tax Digest spreadsheet, Attachment D. Assumes a 0.9 millage rate increase from 2.081 to 2.981 to cover debt service for proposed Greenspace purchase.*
31.001 · Property Tax Penalties	0.00	0.00	0.00	0.0%		
31.002 · Property Tax Accrual Adjustment	0.00	0.00	0.00	0.0%		
31.131 · Motor Vehicle Tax	97,070.04	75,000.00	22,070.04	129.43%	76,000	*Represents the revenues from the city's portion of Title Ad Valorem Tax (TAVT) established by HB 329 in March 2013. TAVT is a one-time tax that is imposed on the fair market value (or taxable base) of the vehicle. The state and local governments split the revenue 65% (state) to 35% (local) set by state law. Per HB 779 (July 2020), the 35% local share on vehicles registered in incorporated areas with no independent school inside the municipality, 49 percent will be paid to the school system, 23 percent to the county, and 28 percent to the city. This is a one-time tax collected on the purchase of new vehicles and/or on people moving inside the city limits who are registering vehicles. Increase in FY23 is thought to be result of residents moving in to Wisteria Ridge. NOTE: There are many variables that affect the amount of TAVT collected, including people moving into city from out of state who bring vehicles with them, vehicles inherited are taxed differently, and new vehicle purchases by citizens (6.6% now but 7% July1, 2023).*
31.132 · Mobile Home Tax	0.00	0.00	0.00	0.0%	-	
31.160 · Real Estate Trans	12,018.99	25,000.00	-12,981.01	48.08%	13,819	This figure varies based on the exchange of property. Project a slowing of activity in FY23.
31.170 · Franchise Fee		0.00	0.00	0.0%	-	
31.171 · Electric Franchise Fee	172,443.89	162,000.00	10,443.89	106.45%	180,000	*Georgia Power $157k in FY23 a 9% increase over FY22 - anticipate 5% increase in FY24 to $165k and Walton EMC franchise $15k*
31.173 · Gas Franchise Fee	17,652.11	20,000.00	-2,347.89	88.26%	20,000	*Quarterly revenues estimated ~$5,000*
31.175 · Cable Franchise Fee	31,672.36	38,000.00	-6,327.64	83.35%	38,000	*Quarterly revenues estimated ~$9,500*
31.176 · Telephone Franchise Fee	0.00	4,500.00	-4,500.00	0.0%	5,000	Estimate $1,250/quarter for telecomm fees. Should have first fee payment from AT&T in March.
31.179 · Other Franchise Fee	0.00	0.00	0.00	0.0%	-	
31.310 · Local Option Sales & Use Tax	620,881.01	953,036.00	-332,154.99	65.15%	954,564	*Based on 7.77% of Countywide projected annual LOST Revenues. Monthly estimate of $79,547 is based on a conservative 6% growth. Historical growth rate over the past two fiscal years has averaged 10%.*
31.410 . Hotel/Motel Excise Tax	0.00	0.00	0.00	0.0%	-	*See 39.200 Transfer In at bottom for revenues generated.*
(Beer/Wine Alcoholic Beverage Excise)	35,607.28	59,000.00	-23,392.72	60.35%	44,304	*Includes Alcohol Excise Taxes (est. $15,467; see Alcohol Excise Tax tab) and Alcohol Beverage Taxes on Wholesalers (EST. $30k).*
31.610 · Business & Occupational	80,563.07	82,000.00	-1,436.93	98.25%	79,500	*Includes annual business license fees (est. $60,000) and annual Alcohol License Fees (est. $19,500).*
31.620 · Insurance Premium Tax	240,665.82	249,900.00	-9,234.18	96.31%	245,820	*Safety and Fire Commissioner's Office. It is based on a tax on insurance premiums collected across Georgia and redistributed to local*
31.800 · TAXES - OTHER	0.00	0.00	0.00	0.0%	-	
31 · TAXES - Other	0.00	0.00	0.00	0.0%	-	
Total 31 · TAXES	**1,689,916.55**	**2,072,285.00**	**-382,368.45**	**81.55%**	**2,328,868**	
32 . LICENSES AND PERMITS						
32.210 · Building Permits	**94,103.40**	**281,027.00**	**-186,923.60**	**33.49%**	**166,656**	*Housing & Development expenses*
32.220 · Sewer Application Fees	**0.00**				**-**	
Total 32 · LICENSES AND PERMITS	**94,103.40**	**281,027.00**	**-186,923.60**	**33.49%**	**166,656**	
33 . INTERGOVERNMENTAL REVENUES						
33.120 · Operating - non-categorical	**0.00**	**0.00**	**0.00**	**0.0%**		
Total 33 · INTERGOVERNMENTAL REVENUES	**0.00**	**0.00**	**0.00**	**0.0%**	**-**	
34 · CHARGES FOR SERVICES						
34.116 - DNR Wildlife Viewing Grant	0.00	0.00	0.00	0.0%	-	
34.117 · FireHouse Subs Grant	0.00	0.00				
34.118 · AAA Public Safety Grant	0.00	0.00				
34.132 · Inspection Fee	0.00	0.00	0.00	0.0%	-	
34.140 · Printing & Duplicating	0.00	0.00	0.00	0.0%	-	
34.191 · Election Qualifying Fee	0.00	0.00	0.00	0.0%		
34.212 · Accident Reports	0.00	100.00	-100.00	0.0%		
34.420 · Water/Sewerage - Other	0.00	0.00	0.00	0.0%		
Total 34 · CHARGES FOR SERVICES	**0.00**	**100.00**	**-100.00**	**0.0%**	**-**	
35 · FINE AND FORFEITS						
35.112 · Public Safety Fines	0.00	0.00	0.00	0.0%		
35.116 · Municipal Fines	224,799.36	112,125.00	112,674.36	200.49%	213,616	*Revenues received from tickets/fines/LPR, etc.*
35.130 . Confiscations	0.00	0.00	0.00	0.0%		
35 · FINE AND FORFEITS - Other	8,746.00	0.00	8,746.00	100.0%	2,000	
Total 35 · FINE AND FORFEITS	**233,545.36**	**112,125.00**	**121,420.36**	**208.29%**	**215,616**	
36.100 · Interest Earned	**81,039.98**	**20,400.00**	**60,639.98**	**397.26%**	**84,000**	*Estimate @ $7000/month (average is $9000/month over past 9 months across all GF accounts)*
37.100 · Contributions	**0.00**	**0.00**	**0.00**	**0.0%**	**-**	
38 · RENTS & ROYALTIES						
38.200 · Community Center Rental	0.00	0.00	0.00	0.0%		
38.210 · Harris Shoals Park Rent	3,047.00	3,500.00	-453.00	87.06%	3,500	
38.900 · Miscellaneous Revenue	27,324.72	13,054.00	14,270.72	209.32%	16,000	*Anticipated surplus sale of 2 PD vehicles ($6K), 1 Code Truck ($10K)*
38 · RENTS & ROYALTIES - Other	0.00	0.00	0.00	0.0%		
Total 38 · RENTS & ROYALTIES	**30,371.72**	**16,554.00**	**13,817.72**	**183.47%**	**19,500**	
Total Income	**2,128,977.01**	**2,502,491.00**	**-373,513.99**	**9.04**	**2,814,639**	
Cost of Goods Sold						
50000 · Cost of Goods Sold	0.00		0.00	0.0%		
Total COGS	0.00	0.00	0.00	0.0%		
Gross Profit	2,128,977.01	2,502,491.00	-373,513.99	85.07%	2,814,639	
Net Ordinary Income	2,128,977.01	2,502,491.00	-373,513.99	85.07%	2,814,639	
Other Income/Expense						
Other Income						
39 · OTHER FINANCING SOURCES						
39.200 · Transfer in	38,446.41	171,612.00	-133,165.59	22.4%	44,238	*Includes estimated Hotel/Motel taxes based on average revenues over four months (see STVR Hotel-Motel Tax Estimate tab). Hotel/Motel tax revenues are transferred in from Hotel Motel Tax Special Revenue Fund for authorized General Fund expenditures and $5,000 is transferred in from Cemetery Fund to cover Cemetery expenses.*
39.210 · Sale of General Fixed Assets	0.00	0.00	0.00	0.0%	$ -	
39 · OTHER FINANCING SOURCES - Other	0.00	0.00	0.00	0.0%	$ -	
Total 39 · OTHER FINANCING SOURCES	38,446.41	171,612.00	-133,165.59	22.4%	$ 44,238	
Total Other Income	38,446.41	171,612.00	-133,165.59	22.4%	$ 44,238	
Net Other Income	38,446.41	171,612.00	-133,165.59	22.4%	$ 44,238	
Net Income	**2,167,423.42**	**2,674,103.00**	**-506,679.58**	**81.05%**	**$2,858,877**	
					6.9%	Difference between FY24 proposed and FY23 Actual Amended
					184,774	

Attachment C

FY24 $

WATKINSVILLE TAX DIGEST HISTORY OF LEVY									ESTIMATED TAXES
CITY	2015	2016	2017	2018	2019	2020	2021	2022	2023
REAL & PERSONAL	$104,398,300	$106,587,519	$115,258,713	$125,090,437	$137,457,267	$147,001,238	$163,019,331	$194,984,058	$232,545,092
MOTOR VEHICLES [2]	$5,413,850	$4,615,540	$3,520,900	$3,014,170	$2,833,160	$3,014,490	$2,491,010	$2,300,830	$2,394,340
MOBILE HOMES [2]	$60,552	$54,420	$54,564	$56,095	$62,542	$59,573	$61,099	$59,531	$61,860
TIMBER - 100%	$0	$0	$3,000	$0	$0	$0	$0	$0	$0
HEAVY DUTY EQUIP.	$133,064	$3,549	$0	$0	$0	$0	$0	$0	$0
GROSS DIGEST	$110,005,766	$111,261,028	$118,837,177	$128,160,702	$140,352,969	$150,075,301	$165,571,440	$197,344,419	$235,001,292
LESS EXEMPTIONS [3]	$2,662,152	$2,708,735	$3,207,900	$3,349,336	$3,583,735	$5,222,726	$3,769,477	$3,279,600	$4,990,963
NET DIGEST	$107,343,614	$108,552,293	$115,629,277	$124,811,366	$136,769,234	$144,852,575	$161,801,963	$194,064,819	$230,010,329
% Est. Exemptions to GDigest	*2.42%*	*2.43%*	*2.70%*	*2.61%*	*2.55%*	*3.48%*	*2.28%*	*1.66%*	*2.12%*
GROSS MILLAGE	7.870	8.029	7.576	7.399	6.952	6.391	6.055	6.085	6.557
LESS ROLLBACKS [4]	5.016	5.238	4.899	4.891	4.444	4.023	3.974	4.004	3.636
NET MILLAGE	2.854	2.791	2.677	2.508	2.508	2.368	2.081	2.081	2.921
NET TAXES LEVIED	$306,359	$302,969	$309,540	$313,027	$343,017	$343,011	$336,710	$403,849	$671,860
									*Recommended 0.84 mill increase
								Estimated tax increase over 2022	**$268,011**

19.26%

18.52%

Less Rollbacks

FY2022 LOST	$	854,432
Gross Digest 2023	$	235,001,292

Millage Rollback calculation:

LOST/Gross Digest	0.003636
Millage Rate rollback	3.636

Proposed Millage 2.921

Current Millage 2.081

mill increase 0.84

NOTES:

(1) Property value is assessed on January 1 of each year but collected in November of the same year, thus crossing fiscal years.

(2) Values for Motor Vehicles held before 2013 and campers and utility trailers are decreasing, though there was a tip upward in 2020 likely due to individuals purchasing pull behind campers. Beginning in 2021, taxes are estimated to decrease 10% annually. Taxes on mobile homes are also expected to annually decrease by a less significant amount at 2%. The Tax Ad Valorem Tax (TAVT) laws have changed and negatively impacted the city's budget. TAVT applies to all self-propelled vehicles and does not apply to non-self propelled campers and utility trailers. Vehicles, campers, and utility trailers held before 2013 (non TAVT) are decreasing. Law change affected years 2013 through 2019 with distribution into buckets: schools, divvy, sales tax percentages on all vehicles in County. As of 2020, only getting sales of vehicles within city limits.

(3) Exemptions are figured to increase at an average rate of 0.21% beginning in 2021; the average rate of increase that exemptions have been of the Gross Digest over the past 5 years. Neither the $2,000 homestead exemption nor the 65+ year or older (including the exemptions for lower income households) are calculated on the city's portion of the property tax. The two main exemptions that affect the city are the Freeport and the Conservation Use exemptions.

(4) Rollbacks are determined by a formula dividing the Net Digest by the Sales Tax Distributions.

2023 RESIDENTIAL (HOMESTEAD)

	2.081 mills	2.921 mills	ROLLBACK to 1.756 mills
Home Value	$ 300,000.00	$ 300,000.00	$ 300,000.00
Homestead	$ 5,000.00	$ 5,000.00	$ 5,000.00
Assessed Value	$ 295,000.00	$ 295,000.00	$ 295,000.00
40% Assessment	0.4	0.4	0.4
Taxable Amount	$ 118,000.00	$ 118,000.00	$ 118,000.00
Millage Rate	0.002081	0.002921	0.0017558
Estimated Tax	**$ 245.56**	**$ 344.68**	**$ 207.18**
Taxable Difference (proposed millage and rollback)	$ 38.38	$ 137.50	

	2.081 mills	2.921 mills	ROLLBACK to 1.756 mills
Home Value	$ 500,000.00	$ 500,000.00	$ 500,000.00
Homestead	$ 5,000.00	$ 5,000.00	$ 5,000.00
Assessed Value	$ 495,000.00	$ 495,000.00	$ 495,000.00
40% Assessment	0.4	0.4	0.4
Taxable Amount	$ 198,000.00	$ 198,000.00	$ 198,000.00
Millage Rate	0.002081	0.002921	0.0017558
Estimated Tax	**$ 412.04**	**$ 578.36**	**$ 347.65**
Taxable Difference (proposed millage and rollback)	$ 204.86	$ 371.18	

2023 COMMERCIAL

	2.081 mills	2.921 mills	ROLLBACK to 1.756 mills
Commercial Value	$ 500,000.00	$ 500,000.00	$ 500,000.00
Assessed Value	$ 500,000.00	$ 500,000.00	$ 500,000.00
40% Assessment	0.4	0.4	0.4
Taxable Amount	$ 200,000.00	$ 200,000.00	$ 200,000.00
Millage Rate	0.002081	0.002921	0.0017558
Estimated Tax	**$ 416.20**	**$ 584.20**	**$ 351.16**
Taxable Difference (proposed millage and rollback)	$ 65.04	$ 233.04	

	2.081 mills	2.921 mills	ROLLBACK to 1.756 mills
Commercial Value	$ 750,000.00	$ 750,000.00	$ 500,000.00
Assessed Value	$ 750,000.00	$ 750,000.00	$ 500,000.00
40% Assessment	0.4	0.4	0.4
Taxable Amount	$ 300,000.00	$ 300,000.00	$ 200,000.00
Millage Rate	0.002081	0.002921	0.0017558
Estimated Tax	**$ 624.30**	**$ 876.30**	**$ 351.16**
Taxable Difference (proposed millage and rollback)	$ 273.14	$ 525.14	

To calculate the millage rate for 2023 so that the 2023 taxes levied remain the same as the 2022 taxes levied ($403,849), divide $403,849 by the net digest for 2023 of $230,010,329. **That produces a millage rate of 1.7558.** This would be the millage rate for 2023 if the city took the rollback.

$	403,849	2022 Taxes Levied
$	230,010,329	2023 Net Digest
	1.7558	2023 Millage Rate with Rollback

Attachment C

Modeling Millage Rates

Millage	Estimated Taxes Generated	Increase over FY23		Residential ($500k)	Tax Difference		Commercial ($750k)	Tax Difference
2.081	$ 478,651.49	$ 74,802.61		$ 412.04	$ 204.86		$ 624.30	$ 273.14
2.2	$ 506,022.72	$ 102,173.84		$ 451.64	$ 244.46		$ 660.00	$ 308.84
2.581	$ 593,656.66	$ 189,807.77		$ 511.04	$ 303.86		$ 774.30	$ 423.14
2.781	$ 639,658.72	$ 235,809.84		$ 550.64	$ 343.46		$ 834.30	$ 483.14
2.881	$ 662,659.76	$ 258,810.87		$ 570.44	$ 363.26		$ 864.30	$ 513.14
2.921	$ 671,860.17	$ 268,011.28		$ 578.36	$ 371.18		$ 876.30	$ 525.14
2.981	$ 685,660.79	$ 281,811.90		$ 590.24	$ 383.06		$ 894.30	$ 543.14
3.081	$ 708,661.82	$ 304,812.94		$ 610.04	$ 402.86		$ 924.30	$ 573.14

Modeling Millage Rates

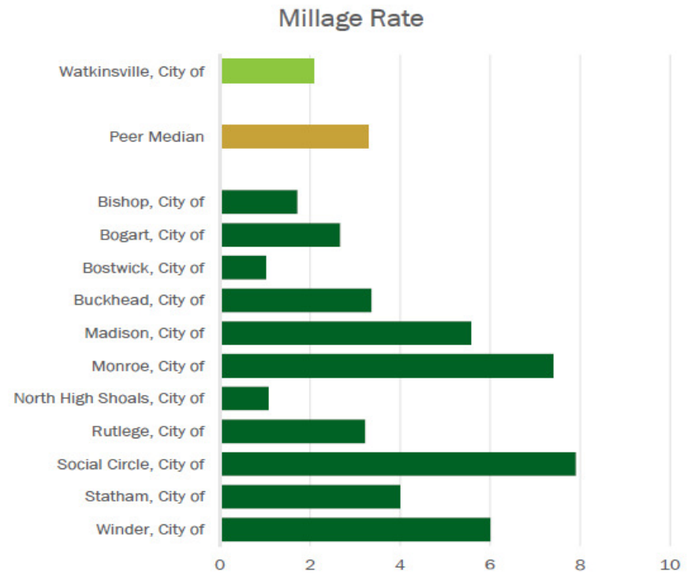
Millage	Estimated Taxes Generated	Increase over FY23		Residential ($300k)	Tax Difference		Commercial ($500k)	Tax Difference
2.081	$ 478,651.49	$ 74,802.61		$ 245.56	$ 38.38		$ 416.20	$ 65.04
2.2	$ 506,022.72	$ 102,173.84		$ 259.60	$ 52.42		$ 440.00	$ 88.84
2.581	$ 593,656.66	$ 189,807.77		$ 304.56	$ 97.38		$ 516.20	$ 165.04
2.781	$ 639,658.72	$ 235,809.84		$ 328.16	$ 120.98		$ 556.20	$ 205.04
2.881	$ 662,659.76	$ 258,810.87		$ 339.96	$ 132.78		$ 576.20	$ 225.04
2.921	$ 671,860.17	$ 268,011.28		$ 344.68	$ 137.50		$ 584.20	$ 233.04
2.981	$ 685,660.79	$ 281,811.90		$ 351.76	$ 144.58		$ 596.20	$ 245.04
3.081	$ 708,661.82	$ 304,812.94		$ 363.56	$ 156.38		$ 616.20	$ 265.04

2.081 mils defined

Net Digest Value	$1,000,000
City Taxes Received	$2,081

In other words, for every $1 million in Net Digest Value, City Tax Revenues are $2,081. Or for every $1,000 in value, the city receives $2.08 in property tax revenues.

Locality	Millage Rate
Watkinsville, City of	2.081
Peer Median	3.287
Bishop, City of	1.713
Bogart, City of	2.664
Bostwick, City of	1.019
Buckhead, City of	3.359
Madison, City of	5.573
Monroe, City of	7.404
North High Shoals, City of	1.079
Rutlege, City of	3.214
Social Circle, City of	7.900
Statham, City of	4.003
Winder, City of	6.000



Attachment D

City of Watkinsville
FY24 Projected Revenues from Large Construction Projects

Plans Review Fees

PROJECT	Type/Unit	# Units	$ per unit	Total Value	Plans Review Fee (City Revenue)	Notes
Wire Park	Plan Review Site Development (Townhomes)	17	$350,000.00	$ 5,950,000.00	$ 4,837.50	Base Fee: $4,600 + $0.25/$1,000 in excess of $5,000,000.
Wire Park	Plan Review Site Development (Cottages)	25	$550,000.00	$ 13,750,000.00	$ 6,225.00	Base Fee: $5,850 + $0.10/$1,000 in excess of $10,000,000.
			Total	$ 13,750,000.00	**$ 11,062.50**	**Total (100% CITY REVENUE)**

Building Permit Fees *(does not include Trades)*

PROJECT	Type/Unit	# Units	$ per unit (use BVD table)	Total Value	Total Fees	
Hillside Business Park	Warehouse style buildings (Type IIB construction)	12	$208,224.00	$2,498,688.00	$ 7,531.06	Base Fee: $3035 + $3/$1,000 in excess of $1,000,000.
	(~1,600 sq ft each)					
Waters Walk	55+ Age-Restricted Senior Living (est. retail value $12m; construction est. $10m)	60		$ 10,000,000.00	$ 30,035.00	Base Fee: $3035 + $3/$1,000 in excess of $1,000,000.
Wire Park	Cottages (10; est. retail value $550k ea)	10	$326,400.00	$ 3,264,000.00	$ 9,827.00	Base Fee: $3035 + $3/$1,000 in excess of $1,000,000.
	(1,800-3,000 sq ft; avg 2,400 sq ft @ BV rate, SF)					
	Townhomes (est. retail value $450k ea)	17	$350,000.00	$ 5,950,000.00	$ 17,885.00	Base Fee: $3035 + $3/$1,000 in excess of $1,000,000.
	(1,600-2,400 sq ft; avg 2,000 sq ft @ Type 1-A rate)					
Trove	Residential Homes (est. retail value $650k)	15	$408,000.00	$ 6,120,000.00	$ 18,395.00	Base Fee: $3035 + $3/$1,000 in excess of $1,000,000.
	(2,400-4,200 sq ft; avg 3,000 sq ft @ BV rate, SF)					
Other projects					$ 40,000.00	
			Totals	$ 15,334,000.00	**$ 123,673.06**	

Trades

PROJECT	Type/Unit	# Units	$140	Total Fees
Hillside Business Park	Warehouse style buildings (Type IIB construction)	12	$280.00	$ 3,360.00
	(~1,600 sq ft each)			
Waters Walk	55+ Age-Restricted Senior Living (est. retail value $12m; construction est. $10m)	60	$280.00	$ 16,800.00
Wire Park	Cottages (10; est. retail value $550k ea)	10	$280.00	$ 2,800.00
	(1,800-3,000 sq ft; avg 2,400 sq ft @ BV rate, SF)			
	Townhomes (est. retail value $450k ea)	17	$280.00	$ 4,760.00
	(1,600-2,400 sq ft; avg 2,000 sq ft @ Type 1-A rate)			
Trove	Residential Homes (est. retail value $650k)	15	$280.00	$ 4,200.00
	(2,400-4,200 sq ft; avg 3,000 sq ft @ BV rate, SF)			
			Total	**$ 31,920.00**

$	123,673.06	Total Building Permits
$	31,920.00	Total Trades
$	**155,593.06**	**Grand Total Building Permits & Fees**
$	104,247.35	67% Bureau Veritas contractor **(EXPENSE)**
$	51,345.71	33% City of Watkinsville revenue share

Total Revenues	**$**	**166,655.56**	Includes Plans Review Fees, Building Permit Fees, Trades
Expense	$	104,247.35	Portion of Building Permit and Trade Fees due to BV

ATTACHMENT E

City of Watkinsville

Hotel/Motel/Short Term Vacation Rentals Tax Worksheet

STVR HOTEL/MOTEL FY2023	Excise Tax Paid
July	-
August	-
September	$477.77
October	$673.96
November	$2,410.90
December	$1,889.84
January	$4,329.55
February	$4,448.90
March	-
April	-
May	-
June	-
Total	$14,230.92
monthly average	$3,269.80
Est. Annual $	$39,237.57

ATTACHMENT F

City of Watkinsville
Capital Improvement Program
TOTAL REPLACEMENT FUNDS NEEDED BY FISCAL YEAR
FY24 Recommendations

Approved Capital Projects	GENERAL FUND CAPITAL																				
	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36	FY37	FY38	FY39	FY40	FY41	FY42	FY43
3 2009 Ford Crown Victoria (Police) VIN ….8364 (plan to SURPLUS in FY24 as scheduled and purchase new vehicle) New vehicle will have 8 yr life. FY24 BUDGET: Recommending to surplus vehicle and purchase replacement. Estimated cost is $57k. Anticipate $3k from surplus sale of existing vehicle. No changes to replacement schedule or set aside.		$54,000								$65,000											
3 2011 Ford Crown Victoria (Police) VIN ….2041					$57,990								$70,850								
3 2011 Ford Crown Victoria (Police) VIN ….4631 (RETAINED but purchased used 2018 (VIN…5892 - see below) for $15.8K in November 2022; ASKING TO SURPLUS in FY24 but RETAIN vehicle count and move funds up from FY25 to FY24 to purchase new vehicle; need to increase by $5k) New vehicle will have 8 yr life. In November 2022, bought 2018 Interceptor (VIN…5892). Council tabled decision to surplus until next budget cycle. FY24 BUDGET: Recommending to surplus vehicle and purchase replacement. Estimated cost is $57k. Anticipate $3k from surplus sale of existing vehicle. Need one spare vehicle (over 9 assigned to FT officers) and one for PT officers. Moved funding planned in FY25 up to FY24 and increased set aside scheduled for FY23 by $9k.		$54,000												$72,995							
2017 Ford Interceptor (POLICE) VIN ….4367, 7 yr life (purchased used 8/21). New vehicle purchase is estimated at $60K and will have 8 yr life.						$60,000								$72,995							
2017 Ford Interceptor (Police) 7 yr life @ 7333/yr (VIN …4601). New vehicle purchase is estimated at $60K and will have 8 yr life.						$60,000						$68,900									
2017 SUV (Police) 7 yr life @ 7333/yr (VIN ….4428). New vehicle purchase is estimated at $55K and will have 8 yr life.				$55,000											$74,750						
2017 SUV (Police) 7 yr life @ 7333/yr (VIN ….3437). New vehicle purchase is estimated at $55K and will have 8 yr life.				$55,000												$76,700					
3 2018 Ford Interceptor (Police) 7 yr life @ 7333/yr (VIN ….4416). New vehicle purchase is estimated at $60K and will have 8 yr life.							$60,000									$76,700					
2018 Ford Interceptor (Police) VIN ….5892 (NOTE: Purchased for $15.8K in November 2022); originally intended to replace 2011 Crown Vic (VIN ….4631). New vehicle purchase is estimated at $61K and will have 8 yr life.								$60,996													
2020 SUV (Police) - 7 yr life @ 7333/yr (VIN …3785). New vehicle purchase is estimated at $61K and will have 8 yr life.								$60,997							$74,750						
2020 SUV (Police) 7 yr life @ 7333/yr (VIN ….3786). New vehicle purchase is estimated at $61K and will have 8 yr life.								$60,997									$78,650				
2009 BMW Motorcycle (Police) (VIN…. 4835) Purchased used in Aug 2022. New motorcycle purchase is estimated at $28K and will have 10 yr life.											$28,000										
2009 BMW Motorcycle (Police) (VIN….4837) Purchased used in Aug 2022. New motorcycle purchase is estimated at $28K and will have 10 yr life.											$28,000										
100 TB Server Watchguard (Police). $25,000 approved and spent in FY21.								$25,000							$30,250						
Watchguard Body & Vehicle Camera System (Police) for 9 vehicles and 8 officers. New system purchase in 2021 estimated at $70K and will have 10 yr life.							$70,354								$84,700						
2013 F-150 Truck (Code) 16 yr life (4339/yr (VIN….0355) FY24 BUDGET: Recommending to surplus vehicle and purchase F-150 quad cab replacement. Estimated cost is $46k minus estimated surplus value of $8K ($38K). Will use as a spare vehicle for Public Works to provide continuity when their vehicle is down and/or being serviced. Moved funding planned in FY30 up to FY24 and increased set aside scheduled for FY24 by $21,305.		$38,000															$57,150				
2019 F-250 Truck (Public Works) (VIN …7329); 10 yr life; year 1 is FY20. Estimate $55K replacement cost in FY30 and will have 10 yr life.								$55,003													
5 2021 F-150 Truck (Public Works) VIN….2055; 10 yr life @ 5500/yr; year 1 is FY23 (received truck 7 months into FY21); estimated replacement cost in FY33 is $60K.											$59,998										
2019 Kubota Tractor with Bucket (Public Works) 20 yr life. Estimated $50K to replace. Year 1 (2021): $4,286; Year 2 (2022): $3K SPLOST set aside. Years 3-20 @ $2,373/yr																					$50,006
2000 Massey Ferguson (Public Works) 25 yr life (VIN….2187) FY24 BUDGET: Recommending delaying the surplus of Massey by 5 years from FY26 to FY32. Assume 30 yr life based on use. Estimate $40K replacement cost in FY32.										$39,994											
2018 Zero Turn 61" Mower (Public Works) 5 yr life @ 2000/yr x 2 yr (VIN...0646) FY24 BUDGET: Recommending delaying the surplus of mower by 2 years from FY24 to FY26.				$10,000					$10,304						$11,800						
2018 Zero Turn 52" Mower (Public Works) 5 yr life @ 2000/yr x 2 yr (VIN...0076) FY24 BUDGET: Recommending delaying the surplus of mower by 2 years from FY24 to FY26.				$10,000					$10,304						$11,800						
2019 Zero Turn 52" Mower (Public Works) 5 yr life @ 2000/yr x 2 yr (VIN...0123) FY24 BUDGET: Recommending delaying the surplus of mower by 2 years from FY27 to FY30.								$11,996						$11,500			$13,570				
Replace Christmas Tree (Public Works) - $2,000/year for 7 years (FY22 is Year 1)						$12,000															

Approved Capital Projects	GENERAL FUND CAPITAL																				
	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36	FY37	FY38	FY39	FY40	FY41	FY42	FY43
NEW 2023 John Deere Gator (Parks). FY24 Budget request: estimated state contract price is $12K. This is a new request to assist with Parks - Maintenance of Harris Shoals, Watkinsville Woods, and Rocket Field. 10 yr life with replacement in FY35 for $15K.		$12,500											$15,000								
New ADA accessible playground capital replacement (Parks). Multiple limited warranties: 100-Year, 15-Year and 3-Year (do not include labor). Anticipate replacement of sails ($15K), climbers ($2K), and elements not covered by warranties ($16K) in years 6, 12, and 18. NOTE: Funds for maintenance are being planned in annual operating budget. NOTE: Originally budgeted $100K each in FY28 and FY33, and FY38 prior to evaluating the warranties on the equipment.						$33,330						$34,160						$35,015			
HVAC in City Hall (Gen Admin Bldg) 20 year life @ $500/year; year 1 is FY2022															$9,995						
Library Capital Improvement Fund per 2021 Library Services Agreement (Gen Admin Bldg)					$25,000					$25,000					$25,000						
TotalA	**$ -**	**$158,500.00**	**$ -**	**$130,000.00**	**$82,990.00**	**$165,330.00**	**$130,354.00**	**$274,988.58**	**$20,608.00**	**$129,994.00**	**$115,998.23**	**$103,060.00**	**$85,850.00**	**$157,490.00**	**$323,045.00**	**$153,400.00**	**$149,370.00**	**$35,015.00**	**$ -**	**$ -**	**$50,006.00**
NOTE: $92,300 in SPLOST III funds designated by Council in FY22 for Police	$15,000.00	$77,300.00																			
NOTE: $21,339 in SPLOST III funds designated by Council in FY22 for Public Works		$21,339.00																			
FY24 Budget recommendation: Designate $200K of $247,700 in SPLOST III (Police) Funds				**$110,000.00**	**$60,000.00**	**$30,000.00**															
Balance of CIP Funds Needed		**$59,861.00**	**$0.00**	**$20,000.00**	**$22,990.00**	**$135,330.00**	**$130,354.00**	**$274,988.58**	**$20,608.00**	**$129,994.00**	**$115,998.23**	**$103,060.00**	**$85,850.00**	**$157,490.00**	**$323,045.00**	**$153,400.00**	**$149,370.00**	**$35,015.00**	**$0.00**	**$0.00**	**$50,006.00**
Capital Improvement Fund (Bank Balance) - No annual contributionB	$318,307	$258,446	$258,446	$238,446	$215,456	$80,126	-$50,228	-$325,216	-$345,824	-$475,818	-$591,817	-$694,877	-$780,727	-$938,217	-$1,261,262	-$1,414,662	-$1,564,032	-$1,599,047	-$1,599,047	-$1,599,047	-$1,649,053
Capital Improvement Fund (Bank Balance)C	$318,307.27	$258,446.27	$258,446.27	$263,446.27	$285,456.27	$210,126.27	$149,772.27	-$50,216.31	$9,175.69	-$35,818.31	-$61,816.54	-$74,876.54	-$70,726.54	-$138,216.54	-$371,261.54	-$434,661.54	-$494,031.54	-$439,046.54	-$349,046.54	-$259,046.54	-$219,052.54
$318,307.27																					
TBD Annual Operating Budget ContributionD	$0.00	$0.00	$25,000.00	$45,000.00	$60,000.00	$70,000.00	$75,000.00	$80,000.00	$85,000.00	$90,000.00	$90,000.00	$90,000.00	$90,000.00	$90,000.00	$90,000.00	$90,000.00	$90,000.00	$90,000.00	$90,000.00	$90,000.00	$90,000.00
Capital Improvement Fund (Bank Balance after annual contribution)E	$318,307.27	$258,446.27	$283,446.27	$308,446.27	$345,456.27	$280,126.27	$224,772.27	$29,783.69	$94,175.69	$54,181.69	$28,183.46	$15,123.46	$19,273.46	-$48,216.54	-$281,261.54	-$344,661.54	-$404,031.54	-$349,046.54	-$259,046.54	-$169,046.54	-$129,052.54

NOTES

A This shows how much money is needed in any given Fiscal Year to purchase capital assets on the replacement schedule.

B This shows the draw down of the Capital Improvement Fund Balance if no annual contribution is made.

C This is the Capital Improvement Fund Balance minus the given Fiscal Year expense based on purchase of capital assets on the replacement schedule.

D This is the proposed annual contribution needed to ensure funds are available for the next 17 years (FY24 through FY40)

E This is the Capital Improvement Fund Balance after the annual contribution and is the amount from which the annual expenses are deducted for assets purchased in the following Fiscal Year.

Attachment G

CITY OF WATKINSVILLE - GENERAL FUND
Profit & Loss Budget vs. Actual - EXPENSES
July 1, 2023 through June 30, 2024

	Expenses shown for Jul 1, 2022 - March 31, 2023	FY23 Budget (Approved & Amended)	$ Over Budget	% of Budget	FY2024 PROJECTED	% change	$ change
CEMETERY							
4950-Cemetery	0.00	2,000.00	-2,000.00	0.0%	$7,500		
CEMETERY - Other	0.00		0.00				
Total CEMETERY	0.00	2,000.00	-2,000.00	0.0%	$7,500	275.00%	5,500.00
CODE COMPLIANCE							
7450 - Code Compliance	72,301.12	86,270.00	-13,968.88	83.81%	$89,778		
CODE COMPLIANCE - Other	0.00		0.00				
Total CODE COMPLIANCE	72,301.12	86,270.00	-13,968.88	83.81%	$89,778	4.07%	3,508.37
CULTURE & RECREATION							
6122-Recreation Centers	0.00	0.00	0.00				
6172 - Eagle Tavern Museum	0.00	0.00	0.00				
6173 - OCAF	0.00	7,500.00	-7,500.00	0.0%	$5,000	-33.33%	(2,500.00)
6200-Parks	57,027.53	82,448.00	-25,420.47	69.17%	$269,299	226.63%	186,850.66
6500 - Library	30,000.00	30,000.00	0.00	100.0%	$33,471	11.57%	3,471.20
CULTURE & RECREATION - Other	0.00	0.00	0.00				
Total CULTURE & RECREATION	87,027.53	119,948.00	-32,920.47	72.55%	$307,770	156.59%	187,821.86
GENERAL GOVERNMENT							
1110-Governing Body	9,450.00	12,600.00	-3,150.00	75.0%	$12,600		-
1310-Mayor	7,275.06	9,700.00	-2,424.94	75.0%	$0		(9,700.00)
1400-Elections	97.33	0.00	97.33		$14,000		14,000.00
1500-General Administration							
1565 - Administration Buildings	21,083.61	30,294.00	-9,210.39	69.6%	$22,527	-25.64%	(7,767.25)
1500-General Administration - Other	381,412.56	533,300.00	-151,887.44	71.52%	$502,551	-5.77%	(30,748.54)
Total 1500-General Administration	402,496.17	563,594.00	-161,097.83	71.42%	$525,078	-6.83%	(38,515.78)
1590-Community Affairs Spec.	0.00	0.00	0.00				
GENERAL GOVERNMENT - Other	0.00	0.00	0.00				
Total GENERAL GOVERNMENT	419,318.56	585,894.00	-166,575.44	71.57%	$551,678	-5.84%	(34,215.78)
HOUSING & DEVELOPMENT							
7220-Building Inspector	81,079.16	198,444.00	-117,364.84	40.86%	$127,447		
HOUSING & DEVELOPMENT - Other	0.00	0.00	0.00				
Total HOUSING & DEVELOPMENT	81,079.16	198,444.00	-117,364.84	40.86%	$127,447	-35.78%	(70,996.65)
ECONOMIC DEVELOPMENT AND ASSISTANCE							
7540 - Tourism	26,542.39	63,028.00	-36,485.61	42.11%	$120,589		
Total ECONOMIC DEVELOPMENT AND ASSISTANCE	26,542.39	63,028.00	-36,485.61	42.11%	$120,589	91.33%	57,561.09
JUDICIAL							
2100 - Judicial Administration	82,705.91	118,311.00	-35,605.09	69.91%	$171,362		
JUDICIAL - Other	0.00	0.00	0.00				
Total JUDICIAL	82,705.91	118,311.00	-35,605.09	69.91%	$171,362	44.84%	53,051.03
PUBLIC SAFETY							
3200-Police	671,437.46	902,691.00	-231,253.54	74.38%	$838,798	-7.08%	(63,893.25)
3500-Fire	14,000.00	14,000.00	0.00	100.0%	$14,000	0.00%	
PUBLIC SAFETY - Other	0.00	0.00	0.00				
Total PUBLIC SAFETY	685,437.46	916,691.00	-231,253.54	74.77%	$852,798	-6.97%	(63,893.25)
PUBLIC WORKS							
4200-Highways & Streets	364,895.96	527,017.00	-162,121.04	69.24%	$579,554	9.97%	
4260-Street Lighting	39,261.27	56,500.00	-17,238.73	69.49%	$50,400	-10.80%	
PUBLIC WORKS - Other	0.00	0.00	0.00				
Total PUBLIC WORKS	404,157.23	583,517.00	-179,359.77	69.26%	$629,954	7.96%	46,437.09
TOTAL	**1,858,569.36**	**2,674,103.00**	**-815,533.64**	**69.5%**	**$2,858,877**	**6.91%**	**184,774**

CITY OF WATKINSVILLE - GENERAL FUND						
Profit & Loss Budget vs. Actual - CEMETERY						
July 1, 2023 through June 30, 2024						
	Expenses shown for Jul 1, 2022 - March 31, 2023	FY23 Budget (Approved & Amended)	$ Over Budget	% of Budget	FY2024 PROPOSED	NOTES
Ordinary Income/Expense						
Expense						
52 · PURCHASE OF SERVICE						
52.222 · Repairs & Maintenance-BLDG/Grou	$ -	$ 2,000.00	$ (2,000.00)	0.0%	$7,500	Covers cost of maintenance performed by Public Works. Planned $5,000 for tree removal.
Total 52 · PURCHASE OF SERVICE	$ -	$ 2,000.00	$ (2,000.00)	0.0%	$7,500	
54 · CAPITAL OUTLAY						
54.220 · Capital Outlay - Vehicle	$ -	$ -	$ -	0.0%	$0	
Total 54 · CAPITAL OUTLAY	$ -	$ -	$ -	0.0%	$0	
Total Expense	$ -	$ 2,000.00	$ (2,000.00)	0.0%	**$7,500**	
					$5,500	*Difference over FY23 Budget*

CITY OF WATKINSVILLE - GENERAL FUND
Profit & Loss Budget vs. Actual - CODE COMPLIANCE
July 1, 2023 through June 30, 2024

	Expenses shown for Jul 1, 2022 - March 31, 2023	FY23 Budget (Approved & Amended)	$ Over Budget	% of Budget	FY2024 PROPOSED	NOTES
Ordinary Income/Expense						
Expense						
51 · PERSONAL SERVICES						
51.110 · Salaries - Regular Employee	$ 44,001.42	$ 53,566.00	$ (9,564.58)	82.1%	$57,877	Includes 57517.17 salary for Code Compliance Officer/Public Works Supervisor plus 359.48 for applicable 2.5% Merit Pay increase
51.210 · Group Insurance	$ 9,355.98	$ 6,813.00	$ 2,542.98	137.3%	$7,334	Represents a 5.6% increase in medical, dental, and vision coverage + $60 ($5/employee/month for Georgia Chamber SMART Plan Dues x 1 empee x 12 mo) + 250/employee/year x 1 employee (Long Term Disability)
51.220 · Fica Expense	$ 3,312.23	$ 4,098.00	$ (785.77)	80.8%	$4,428	2023 FICA tax rate is 7.65%: Social Security tax (aka OASDI) 6.2% and Medicare tax 1.45% calculated on total of regular and OT salaries.
51.240 · Retirement Contribution	$ 921.30	$ 1,607.00	$ (685.70)	57.33%	$1,736	3% Regular Salaries
51.660 - Payroll Expenses & 66000 Expenses	$ -	$ -	$ -			
Total 51 · PERSONAL SERVICES	**$ 57,590.93**	**$ 66,084.00**	**$ (8,493.07)**	**87.1%**	**$71,375**	
52 · PURCHASE OF SERVICE						
52.120 · Legal & Professional	$ 3,200.00	$ 5,000.00	$ (1,800.00)		$5,000	Covers legal fees associated with code issues that progress to court
52.220 · Repairs & Maintenance-Vehicles	$ 3,525.95	$ 500.00	$ 3,025.95	705.2%	$700	
52.222 · Repairs & Maintenance-BLDG/Grou	$ -		$ -		$0	
52.223 · Repair & Maintenance-Computers	$ 1,145.12	$ 1,216.00	$ (70.88)	94.2%	$1,388	Includes Annual Charges to Athens Micro for 1 user @ $115.70/month/user. See AthensMicro tab.
52.310 · Liability Insurance	$ 1,455.47	$ 2,656.00	$ (1,200.53)	54.8%	$3,532	$3531.7 x 1 employee (GIRMA Property & Liability est. $2,268.70/employee/yr. or $45,374/yr. with 20 employees ; Worker's Comp is $1,263/employee/yr or $25,250/yr. with 20 employees)
52.320 · Telephone	$ 207.00	$ 300.00	$ (93.00)	69.0%	$276	VOIP - $215 rent (Graybar) + $15 service = $230/month. 10 phones in City, so $23/month per user. 1 user
52.321 · Cellphones	$ 322.79	$ 600.00	$ (277.21)	53.8%	$540	Budget $45/month (includes fees and taxes)
52.322 · Internet	$ -	$ -	$ -		$0	
52.350 · Travel	$ 1,108.27	$ 1,500.00	$ (391.73)	73.9%	$1,200	Hotel for conferences. 3 nights/conference @ $200/night x 2 conferences
52.360 · Dues & Subscriptions	$ 179.79	$ 400.00	$ (220.21)	44.9%	$350	GACE Dues ($170), Dropbox license ($150)
52.370 · Education & Training	$ 1,010.00	$ 1,170.00	$ (160.00)	86.3%	$1,100	GACE ($585 conference fee), EPD Stormwater classes and/or APWA
52.390 · Contract Labor/Poll Worker	$ -	$ -	$ -	0.0%	$0	
Total 52 · PURCHASE OF SERVICE	**$ 12,154.39**	**$ 13,342.00**	**$ (1,187.61)**	**91.1%**	**$14,086**	
53 · SUPPLIES			$ -			
53.110 · General Supplies & Mat	$ 1,362.74	$ 300.00	$ 1,062.74	454.2%	$700	
53.111 · Postage	$ 7.85	$ 100.00	$ (92.15)		$500	

53.127 · Gasoline	$ 978.83	$ 5,994.00	$ (5,015.17)	16.3%	$2,068	Reference WEX fuel card tab. Estimate $3.40/gallon.
53.130 · Meals	$ 206.38	$ 200.00	$ 6.38	103.2%	$900	GACE ($100 for each 3 day conference x 2 conferences - covers meals not included) plus est. $100/day for APWA conference or EPD classes
53.171 · Uniforms - Rental and Purchase	$ -	$ 250.00	$ (250.00)	0.0%	$150	
Total 53 · SUPPLIES	**$ 2,555.80**	**$ 6,844.00**	**$ (4,288.20)**	**37.3%**	**$4,318**	
56 . DEPRECIATION AND AMORITIZATION						
56.100 . Vehicle Replacement	**$ 2,500.00**	**$ -**	$ 2,500.00	**#DIV/0!**		
Total 56 . DEPRECIATION AND AMORITIZATION		**$ -**	**$ -**	-	**$0**	
Total Expense	**$ 72,301.12**	**$ 86,270.00**	**$ (13,968.88)**	**83.8%**	**$89,778**	
					$3,508	*Difference over FY23 Budget*

CITY OF WATKINSVILLE - GENERAL FUND								
Profit & Loss Budget vs. Actual - CULTURE & REC								
July 1, 2023 through June 30, 2024								
			Expenses shown for Jul 1, 2022 - March 31, 2023	**FY23 Budget (Approved & Amended)**	**$ Over Budget**	**% of Budget**	**FY2024 PROPOSED**	**NOTES**
	CULTURE & RECREATION							
		6122-Recreation Centers	$ -	$ -				
		6172 - Eagle Tavern Museum	$ -	$ -				
		6173 - OCAF	$ -	$ 7,500.00	$ (7,500.00)	0.0%	$5,000	Use funds to replace six (6) more Art Panels. Covers artist stipend, new boards, and installation.
		6500 - Library	$ 30,000.00	$ 30,000.00	$ -	80.0%	$31,221	Operating funds per Library Services Agreement (the first $30,000 of the Wire Park Development's city property taxes plus 10% of any amount over $30K) PLUS per MOU with County, half of maintenance expenses for interior library building (est. $21,830/yr) - new building opens January 2024, so budget 6 months or $10,195.
		52.310 · Liability Insurance					$2,250	Insurance premium for Library building (Jan-Jun)
		CULTURE & RECREATION - Other						
	Total CULTURE & RECREATION		$ 30,000.00	$ 37,500.00	$ (7,500.00)	80.0%	$38,471	
TOTAL			$ 30,000.00	$ 37,500.00	**$ (7,500.00)**	80.0%	**$38,471**	
							$971	*Difference over FY23 Budget*

CITY OF WATKINSVILLE - GENERAL FUND
Profit & Loss Budget vs. Actual - FIRE DEPARTMENT
July 1, 2023 through June 30, 2024

	Expenses shown for Jul 1, 2022 - March 31, 2023	FY23 Budget (Approved & Amended)	$ Over Budget	% of Budget	FY2024 PROPOSED	NOTES
Ordinary Income/Expense						
Expense						
52 · PURCHASE OF SERVICE						
52.220 · Repairs & Maintenance-Vehicles						
52.222 · Repairs & Maintenance - BLDG/Grou						
52.310 · Liability Insurance						
52.350 · Travel	$ 1,500.00	$ 1,500.00	$ -	11%	$1,500	
52.370 · Education & Training						
Total 52 · PURCHASE OF SERVICE	**$ 1,500.00**	**$ 1,500.00**	**$ -**		**$1,500**	
53 · SUPPLIES						
53.110 · General Supplies & Mat	$ 11,750.00	$ 11,900.00	$ (150.00)	85%	$11,750	
53.130 . Meals	$ 750.00	$ 600.00	$ 150.00	4%	$750	
53.160 . Small Equipment						
Total 53 · SUPPLIES	**$ 12,500.00**	**$ 12,500.00**	**$ -**		**$12,500**	
54 · CAPITAL OUTLAY						
54.120 · Site Improvements						
54.230 · Furniture & Fixtures						
Total 54 · CAPITAL OUTLAY	$ -	$ -	$ -		$0	
Total Expense	**$ 14,000.00**	**$ 14,000.00**	**$ -**	**100%**	**$14,000**	
					$0	*Difference over FY23 Budget*

CITY OF WATKINSVILLE - GENERAL FUND
Profit & Loss Budget vs. Actual - GENERAL ADMIN BLDG
July 1, 2023 through June 30, 2024

	Expenses shown for Jul 1, 2022 - March 31, 2023	FY23 Budget (Approved & Amended)	$ Over Budget	% of Budget	FY2024 PROPOSED	NOTES
Ordinary Income/Expense						
Expense						
52 · PURCHASE OF SERVICE						
52.220 . Repairs & Maintenance - Vehicles		-				
52.222 · Repairs & Maintenance-BLDG/Grou	$ 1,996.64	$ 1,700.00	$ 296.64	117.4%	$3,350	Covers HVAC maintenance on 4 units (est ~$1,000), Pest Control ($80/Qtr or $350 annual), Annual Fire Alarm Inspection ($1,000), Contingency for unknown maintenance issues ($1,000)
52.223 . Repairs & Maintenance - Computers	$ 3,995.43	$ 8,594.00	$ (4,598.57)	46.5%	$5,277	Includes cost of Athens Micro maintenance and support of 2 Servers ($115.70/month * 2) PLUS $2,500 for annual software license renewals (SonicWall, MS, SSL, Domain)
52.320 · Telephone	$ 645.82	$ 1,200.00	$ (554.18)	53.8%	$1,200	Dedicated analog line for City Hall Fire Alarm $80 plus fees (est. $100/month)
52.322 . Internet	$ 735.00	$ -	$ 735.00			
52.390 . Contract Labor	$ 3,825.00	$ 5,100.00	$ (1,275.00)	75.0%		Covers 5,100 for Jerry to clean City Hall weekly ($425/mo),
Total 52 · PURCHASE OF SERVICE	**$ 11,197.89**	**$ 16,594.00**	**$ (5,396.11)**	**67.5%**	$9,827	
53 · SUPPLIES						
53.110 · General Supplies & Mat	$ 170.50	$ 3,000.00	$ (2,829.50)	5.7%	$1,500	covers toilet paper, cleaning supplies, interior painting supplies, ceiling tiles, light bulbs and fixtures, supplied bottled water & unit rental, etc.
53.121 · Water/Sewer	$ 656.60	$ 200.00	$ 456.60	328.3%	$200	Only enough needed to cover usage above 3,000 gallons/mo per limit granted in 1991 Water & Sewer Agreement with Oconee County
53.123 · Electricity	$ 9,058.62	$ 10,500.00	$ (1,441.38)	86.3%	$11,000	Covers electricity at City Hall
53.160 · Small Equipment	$ -	$ -	$ -		$0	
Total 53 · SUPPLIES	**$ 9,885.72**	**$ 13,700.00**	**$ (3,814.28)**	**72.2%**	$12,700	
54 . CAPITAL OUTLAY						
54.230 Furniture & Fixtures	$ -	$ -	$ -			
Total 54. Capital Outlay	**$ -**	**$ -**	**$ -**		$0	
56 . DEPRECIATION AND AMORITIZATION						
56.101 . Equipment	$ -	$ -	$ -			
Total 56 . DEPRECIATION AND AMORITIZATION	**$ -**	**$ -**	$ -		**$0**	
57 · OTHER						
57.300 · Bad Debt Expense						
Total 57 · OTHER					$0	
Total Expense	**$ 21,083.61**	**$ 30,294.00**	**$ (9,210.39)**	**69.6%**	$22,527	
					-$7,767	*Difference over FY23 Budget*

CITY OF WATKINSVILLE - GENERAL FUND
Profit & Loss Budget vs. Actual - GENERAL GOV
July 1, 2023 through June 30, 2024

	Expenses shown for Jul 1, 2022 - March 31, 2023	FY23 Budget (Approved & Amended)	$ Over Budget	% of Budget	FY2024 PROPOSED	NOTES
Ordinary Income/Expense						
Expense						
51 · PERSONAL SERVICES						
51.110 · Salaries - Regular Employee	$ 166,673.40	$ 212,437.00	$ (45,763.60)	78.5%	$223,006	Covers City Manager 103706.08, City Clerk 73,626.84, Executive Assistant 44,932.32 plus $460.17 and $280.03 for applicable 2.5% Merit Pay to City Clerk and Executive Assistant, respectively
51.111 · Salaries - Council	$ 9,450.00	$ 12,600.00	$ (3,150.00)	75.0%	$12,600	2400 annually per Council member x 4 members AND 3000 annually for Mayor Pro Tem
51.112 · Salaries - Mayor	$ 7,275.06	$ 9,700.00	$ (2,424.94)	75.0%	$0	~~9700 annually~~
51.130 . Overtime - Regular Employee	$ 97.33	$ -	$ 97.33		$0	
51.210 · Group Insurance	$ 46,643.97	$ 56,451.00	$ (9,807.03)	82.6%	$59,488	Represents a 5.6% increase in medical, dental, and vision coverage + $180 ($5/employee/month for Georgia Chamber SMART Plan Dues x 3 empees x 12 mo) + $750 ($250/employee/yr x 3 employees for Long Term Disability)
51.220 · Fica Expense	$ 13,218.54	$ 15,117.00	$ (1,898.46)	87.4%	$17,060	2023 FICA tax rate is 7.65%: Social Security tax (aka OASDI) 6.2% and Medicare tax 1.45% calculated on total of regular and OT salaries.
51.240 · Retirement Contribution	$ 4,639.20	$ 5,928.00	$ (1,288.80)	78.3%	$6,690	3% of Regular Salaries
51.660 . Payroll Expenses & 66000	$ 10.80					
Total 51 · PERSONAL SERVICES	**$ 248,008.30**	**$ 312,233.00**	**$ (64,224.70)**	**79.4%**	**$318,844**	
52 · PURCHASE OF SERVICE						
52.120 · Legal & Professional	$ 86,061.10	$ 167,360.00	$ (81,298.90)	51.4%	$100,000	Attorney - $42K (~$3,000/mo for general work plus 6 Council meetings (charge 6 meetings @ $1K/agenda setting.meeting.post meeting to Housing & Dvpt.), Engineer - $16K (1080/mo + 500/mo. meeting x 6 meetings (charge 6 Council meetings to Housing & Dvpt.)), Tax Commissioner $3600 (for Millage Rate Digest), Annual Audit and RLGF Report ($27,000), GMA Telecommunications & R/W Agreement ($1700), and $9,700 for answering lawsuits and/or Open Records Requests. *NOTE: some prof & legal expenses related to plans, etc. are covered in Housing & Development*.
52.220 · Repairs & Maintenance-Vehicles	$ -	$ -	$ -		$0	
52.222 · Repairs & Maintenance-BLDG/Grou	$ -	$ -	$ -		$0	Covered in General Admin Bldg Budget
52.223 · Repair & Maintenance-Computers	$ 4,093.20	$ 6,694.00	$ (2,600.80)	61.1%	$12,495	Includes Annual Charges to Athens Micro for 9 users (Mayor, 5 Council, Manager, Clerk, Admin Coord) @ $115.70/month/user (See AthensMicroBill tab))
52.231 . Rentals - Land and Buildings	$ 1,200.00	$ 1,800.00	$ (600.00)	66.7%	$1,900	Covers $1200 lease of N. Main St lot (Hardigree) and $700 taxes per lease agreement
52.233 . Rentals - Equipment	$ 2,388.36	$ 1,560.00	$ 828.36	153.1%	$1,560	Covers cost of copier lease with TIAA ($130/mo)
52.240 · Construction Services	$ -	$ -	$ -		$0	
52.300 · Election Expense	$ -	$ -	$ -		$14,000	Odd election year (November 2023), so City covers entire cost of election. City will also be billed if a run-off occurs. March 2021 Special Election cost was $8,951.80. Changes in absentee ballot process have occurred and increased cost by nearly $5,000. Did not budget for runoff.

52.310 · Liability Insurance	$ 4,366.41	$ 7,968.00	$ (3,601.59)	54.8%	$10,595	$3531.7 x 3 employees (GIRMA Property & Liability est. $2,268.70/employee/yr. or $45,374/yr. with 20 employees ; Worker's Comp is $1,263/employee/yr or $25,250/yr. with 20 employees)
52.320 · Telephone	$ 1,847.86	$ 900.00	$ 947.86	205.3%	$1,104	VOIP - (expense carried in Gen Admin) - $215 rent (Graybar)+ $15 service = $230/month. 10 phones in City, so $23/month per user. 4 users
52.321 . Cellphones	$ 1,200.58	$ 1,700.00	$ (499.42)	70.6%	$1,680	Mayor, Angela ($75/quarter ea x 2 x 4 quarters ($600); Manager, Julie ($45/mo x 2 x 12 mo ($1,080).
52.322 · Internet	$ -	$ 1,200.00	$ (1,200.00)	0.0%	$1,200	AT&T expense for internet ($100/month)
52.330 · Advertising	$ 3,629.03	$ 4,920.00	$ (1,290.97)	73.8%	$4,120	Includes newspaper print ads [July 4th ($200), Guide to Oconee ($330), High School Football Salute ($195), Graduating seniors ($195)], $2,000 for community branding items, $600 for annual Millage Rate and Budget Ads required by law, and $600 for Mayors & Council Community Improvement Fund.
52.340 · Printing & Binding	$ 1,178.01	$ 1,800.00	$ (621.99)	65.4%	$1,800	Covers cost of copies @$150/month
52.350 · Travel	$ 5,640.31	$ 6,000.00	$ (359.69)	94.0%	$5,160	City Manager (1 trip), City Clerk (2 trips), Mayor (1 trip), Council (2 members @ 1 trip). Estimate covers $3,600 in hotel expenses for a 3-night conference stay per person (6 trips @ $200/night x 3 nights) and mileage reimbursement ($260/440 mile roundtrip x 6 or $1,560.
52.360 · Dues & Subscriptions	$ 13,571.87	$ 14,665.00	$ (1,093.13)	92.5%	$39,643	Covers subscriptions: $5,000 SuiteOne A/V service for Council meetings, $5024 civic plus website, $900 for 500 messages/yr, Financial Management Software Subscription est $14000, $5000 for QuickBooks subscription until new financial software is installed and operational, $515 RingCentral annual subscription, $300 2 Dropbox licenses, $1000 SonicWall Advanced Gateway Security Firewall annual license, $375 Oconee Chamber dues, $650 Municode Hosting Code online, $1,000 Municode Annual Supplement, $1750 GMA Dues, $3000 NEGRC Dues, $275 GCCMA Dues, $50 P-card annual fee (2 cards), $325/yr for OrdBank Municode (posting of ordinances inbetween annual codification), $300 for Adobe Acrobat License, and $179 for Amazon Business Membership.
52.370 · Education & Training	$ 2,320.00	$ 5,500.00	$ (3,180.00)	42.2%	$4,250	Covers registration fees for 1 conference ea: City Manager, Mayor, 2 Council members @ $400/conference ($1,600), plus Cities United for Mayor ($400), plus budget $1050 for 3 Newly Elected Officials GMA Training, and $1,200 for required Clerk training
52.390 · Contract Labor/Poll Worker	$ 800.00	$ 1,300.00	$ (500.00)	61.5%		
Total 52 · PURCHASE OF SERVICE	**$ 128,296.73**	**$ 223,367.00**	**$ (95,070.27)**	**57.4%**	**$199,507**	
53 · SUPPLIES						
53.110 · General Supplies & Mat	$ 11,969.61	$ 10,000.00	$ 1,969.61	119.7%	$7,200	Includes following: general supplies ($6000), $100/month for Mayor's expenses ($1,200)
53.111 · Postage	$ 994.93	$ 2,500.00				
53.121 . Water/Sewer	$ -	$ -	$ -		$0	Charged to Gen Admin-Bldg
53.123. Electricity	$ -	$ -	$ -		$0	Charged to Gen Admin-Bldg
53.127 · Gasoline	$ -	$ -	$ -		$0	
53.130 . Meals	$ 4,718.05	$ 7,500.00	$ (2,781.95)	62.9%	$3,600	$2000 for monthly staff training/appreciation; $1,600 for meals (@$145 each) associated with 6 educational/training conferences for City Manager, Mayor, City Clerk (2), 2 Council members (1).
53.160 · Small Equipment	$ -	$ -	$ -			
53.170 . Supplies - Other	$ -	$ -	$ -		$0	
Total 53 · SUPPLIES	**$ 17,682.59**	**$ 20,000.00**	**$ (2,317.41)**	**88.4%**	**$10,800**	

56.100 . Vehicle Replacement	$ -		$ -	0%		
Total . DEPRECIATION AND AMORITIZATION	$ -	$ -	$ -	0%	$0	
57 · OTHER	$ 4,150.00					
57.300 · Bad Debt Expense	$ -	$ -	$ -		$0	
Total 57 · OTHER	$ 4,150.00	$ -	$ 4,150.00		$0	
Total Expense	$ 398,137.62	$ 555,600.00	$ (157,462.38)	71.7%	$529,151	
					-$26,449	*Difference over FY23 Budget*

CITY OF WATKINSVILLE - GENERAL FUND
Profit & Loss Budget vs. Actual - HOUSING & DEV
July 1, 2023 through June 30, 2024

	Expenses shown for Jul 1, 2022 - March 31, 2023	FY23 Budget (Approved & Amended)	$ Over Budget	% of Budget	FY2024 PROPOSED	NOTES
Ordinary Income/Expense						
Expense						
52 · PURCHASE OF SERVICE						
52.120 · Legal & Professional	$ 25,963.90	$ 25,500.00	$ 463.90	101.8%	$22,000	Covers $4K in Attorney legal reviews, agreements, ads, etc. plus $6000 (charge 6 meetings @ $1K/agenda setting.meeting.post meeting to Gen Gov't)), $9000 for Engineer plans review, etc. plus $3000 (500/mo. meeting x 6 meetings (charge 6 Council meetings to Gen Gov't))
52.121 · Building Inspector	$ 54,985.26	$ 172,444.00	$ (117,458.74)	31.9%	$104,247	Estimated building permit fees to be collected. The amount budgeted represents the 67% that Bureau Veritas receives. City collects all fees (revenues) and 33% is retained by city to help offset city-related expenses for developments. **SEE ATTACHMENT C.**
52.330 · Advertising	$ 130.00	$ 500.00	$ (370.00)	26.0%	$450	Covers cost of required legal notices ($30 ea) for variances, public hearings, etc.
Total 52 · PURCHASE OF SERVICE	**$ 81,079.16**	**$ 198,444.00**	**$ (117,364.84)**	**40.9%**	**$126,697**	
53.110 General Supplies & Material	$ -	$ -	$ -		$750	Annual printing of zoning maps for office
53.130 Meals	$ -	$ -	$ -		$0	
57.300 · Bad Debt Expense	$ -	$ -	$ -		$0	
Total	**$ -**	**$ -**	**$ -**		**$750**	
Total Expense	$ 81,079.16	$ 198,444.00	$ (117,364.84)		$127,447	
					-35.78%	Difference over FY23 Budget

CITY OF WATKINSVILLE - GENERAL FUND
Profit & Loss Budget vs. Actual - JUDICIAL ADMIN
July 1, 2023 through June 30, 2024

	Expenses shown for Jul 1, 2022 - March 31, 2023	FY23 Budget (Approved & Amended)	$ Over Budget	% of Budget	FY2024 PROPOSED	NOTES
Ordinary Income/Expense						
Expense						
51 · PERSONAL SERVICES						
51.110 · Salaries - Regular Employee	$ 58,048.15	$ 75,163.00	$ (17,114.85)	77.2%	$116,379	Covers 70,079.09 for Municipal Ct. Clerk/Finance Director and 43,836.41 for Judicial Assistant plus 437.99 and 248.21, respectively for applicable 2.5% Merit Pay increase; 90-day probationary increase for Mun Ct/Finance for supervisory role (1751.97).
51.130 . Overtime - Regular Employee	$ -	$ -	$ -		$0	
51.210 · Group Insurance	$ 6,148.58	$ 6,813.00	$ (664.42)	90.2%	$12,496	Represents a 5.6% increase in medical, dental, and vision coverage for one employee PLUS the cost of one employee who opted out of insurance but will receive 75% of what the city would pay in empee premiums (based on 5.6% anticipated increase) if employee elected coverage. Additional costs include $60 ($5/employee/month for Georgia Chamber SMART Plan Dues for med/den/vis x 1 employee x 12 mo) and $500 ($250/employee/yr x 2 employees) (Long Term Disability)
51.220 · Fica Expense	$ 4,404.38	$ 4,908.00	$ (503.62)	89.7%	$8,903	2023 FICA tax rate is 7.65%: Social Security tax (aka OASDI) 6.2% and Medicare tax 1.45% calculated on total of regular and OT salaries.
51.240 · Retirement Contribution	$ 1,465.83	$ 1,925.00	$ (459.17)	76.1%	$2,155	3% Reg. & OT Salary of Department Director. Judicial Assistant not eligible until FY25.
51.660 - Payroll Expenses & 66000	$ 14.66	$ -	$ 14.66			
Total 51 · PERSONAL SERVICES	**$ 70,081.60**	**$ 88,809.00**	**$ (18,727.40)**	**78.9%**	**$139,934**	
52 · PURCHASE OF SERVICE						
52.120 . Legal and Professional	$ 5,135.00	$ 10,350.00	$ (5,215.00)	49.6%	$11,000	Judge 350 / Solicitor 350 / Public Defender 150 x 12 months each (700 x 12 = 10200) plus occasional interpreter @ $200/court date four times a year $800
52.222 . Repair & Maintenance-BLDG/Grou	$ -	$ -	$ -		$0	
52.223 · Repair & Maintenance-Computers	$ 1,043.82	$ 1,216.00	$ (172.18)	85.8%	$2,777	Includes Annual Charges to Athens Micro for 2 users @ $115.70/month/user. See AthensMicro tab.
52.310 · Liability Insurance	$ 1,455.47	$ 2,656.00	$ (1,200.53)	54.8%	$7,063	$3531.7 x 2 employees (GIRMA Property & Liability est. $2,268.70/employee/yr. or $45,374/yr. with 20 employees ; Worker's Comp is $1,263/employee/yr or $25,250/yr. with 20 employees)
52.320 . Telephone	$ 207.00	$ 300.00	$ (93.00)	69.0%	$276	VOIP - (expense carried in Gen Admin) - $215 rent (Graybar) + $15 service = $230/month. 10 phones in City, so $23/month per user x 1 user (Police cover phone for Jud. Asst.)
52.321 . Cellphones	$ 362.79	$ 540.00	$ (177.21)	67.2%	$552	Budget $46/month for Department Director.
52.330 . Advertising	$ -	$ 250.00	$ (250.00)	0.0%	$250	
52.340 · Printing & Binding	$ -	$ 250.00	$ (250.00)	0.0%	$250	
53.111 · Postage	$ -	$ 750.00	$ (750.00)	0.0%	$750	Mailing of court notices.

52.350 · Travel	$ 1,881.31	$ 2,500.00	$ (618.69)	75.3%	$3,150	Includes $1800 for conference travel to 3 of the following GCIC, ICJE, Clerk Certification (GMA), GABTO (Occupational Tax training class), and financial classes/conference. Estimate $600/3 night hotel stay and $250/trip x 3 trips for mileage reimbursement. Budgeted $600 for training travel for Judicial Assistant.
52.361 · Books & Subscriptions	$ -	$ 250.00	$ (250.00)	0.0%	$250	
52.360 · Dues & Subscriptions	$ 172.79	$ 200.00	$ (27.21)	86.4%	$200	Covers fees for Clerk association dues
52.370 · Education & Training	$ 1,097.53	$ 2,900.00	$ (1,802.47)	37.8%	$3,100	Covers conference registration of $400/conference for 3 of the following: GCIC, ICJE, Clerk Certification (GMA), GABTO (Occupational Tax training class)) and 5 Finance classes/conference @ $300 each. Also covers 1, $400 conference registration for Judicial Assistant.
52.390 · Contract Labor/Poll Worker	$ -	$ 6,000.00	$ (6,000.00)	0.0%	$0	
Total 52 · PURCHASE OF SERVICE	**$ 11,355.71**	**$ 28,162.00**	**$ (16,806.29)**	**40.3%**	**$29,618**	
53 · SUPPLIES			$ -			
53.110 · General Supplies & Mat	$ 498.75	$ 500.00	$ (1.25)	99.8%	$750	
53.130 . Meals	$ 579.50	$ 640.00	$ (60.50)	90.5%	$660	Includes $165/conference for meals not covered at 3 of the following: GCIC, ICJE, Clerk Certification (GMA), and GABTO (Occupational Tax training class) and meals for one conference for Judicial Assistant
53.160 . Small Equipment	$ -	$ -	$ -		$0	
53.170 . Supplies - Other	$ -	$ -	$ -		$0	
53.171 . Uniforms - Rental and Purchase	$ 190.35	$ 200.00	$ (9.65)	95.18%	$400	
Total 53 · SUPPLIES	**$ 1,268.60**	**$ 1,340.00**	**$ (71.40)**	**94.67%**	**$1,810**	
Total Expense	**$ 82,705.91**	**$ 118,311.00**	**$ (35,605.09)**	**69.9%**	**$171,362**	
					$53,051	*Difference over FY23 Budget*

CITY OF WATKINSVILLE - GENERAL FUND
Profit & Loss Budget vs. Actual - PARKS
July 1, 2023 through June 30, 2024

	Expenses shown for Jul 1, 2022 - March 31, 2023	FY23 Budget (Approved & Amended)	$ Over Budget	% of Budget	FY2024 PROPOSED	NOTES
Ordinary Income/Expense						
Expense						
51 · PERSONAL SERVICES						
51.110 · Salaries - Regular Employee	$ 33,966.48	$ 42,022.00	$ (8,055.52)	80.8%	$45,213	Covers 44,932.32 for Parks Maintenance Leadworker plus 280.83 for applicable 2.5% Merit Pay increase.
51.130 . Overtime - Regular Employee	$ 248.49	$ 500.00	$ (251.51)	49.7%	$602	20 hours annually @ $30.12/hour
51.210 · Group Insurance	$ 5,384.97	$ 6,813.00	$ (1,428.03)	79.0%	$7,334	Represents a 5.6% increase in medical, dental, and vision coverage for one employee + $5/employee/month for Georgia Chamber SMART Plan Dues ($5 x 1 empee x 12 mo = $60) + $250 ($250/employee/yr x 1 employees) (Long Term Disability)
51.220 · Fica Expense	$ 2,597.84	$ 3,253.00	$ (655.16)	79.9%	$3,505	2023 FICA tax rate is 7.65%: Social Security tax (aka OASDI) 6.2%
51.240 · Retirement Contribution	$ 547.65	$ 1,276.00	$ (728.35)	42.92%	$1,374	3% Reg. & OT Salaries
51.660 . Payroll Expenses	$ 325.20	$ -	$ 325.20			
Total 51 · PERSONAL SERVICES	**$ 43,070.63**	**$ 53,864.00**	**$ (11,118.57)**	**3.3**	**$58,029**	
52 · PURCHASE OF SERVICE						
52.120 · Professional & Legal	$ -	$ -	$ -		$0	
52.220 · Repairs & Maintenance-Vehicles	$ -	$ 1,500.00	$ (1,500.00)	0.0%	$1,000	Public Works performs monthly maintenance on proposed UTV
52.222 · Repairs & Maintenance-BLDG/Grou	$ 6,360.00	$ 15,000.00	$ (8,640.00)	42.4%	$10,000	Includes $1000 for dumpster rental for HSP Park, $5000 (Urban Forest Board/tree removal), ~~$6000 dead tree removal in city ROW,~~ $1,000 ($500/visit x 2 visits) for equipment maintenance at Playground of Possibilities, and $3,000 for turf maintenance and repair.
52.231 . Rentals - Land and Buildings	$ -	$ 2,000.00	$ (2,000.00)	0.0%		
52.310 . Liability Insurance	$ 2,046.47	$ 2,656.00	$ (609.53)	77.1%	$3,532	$3531.7 x 1 employee (GIRMA Property & Liability est. $2,268.70/employee/yr. or $45,374/yr. with 20 employees ; Worker's Comp is $1,263/employee/yr or $25,250/yr. with 20 employees)

52.321 · Cellphones	$ 75.00	$ 300.00	$ (225.00)	0.0%	$1,212	Budget $75/quarter stipend PLUS $76/month ($38/month/hotspot x 2 hotspots: @ Rocket Field **and** @ Harris Shoals Park) to support cameras
52.330 . Advertising	$ 30.00	$ -	$ 30.00	0.0%	$0	
52.340 . Printing and Binding	$ 220.00	$ 500.00	$ (280.00)	44.0%	$500	Printing of park fliers, posters, signage
52.360 · Dues & Subscriptions	$ 142.79	$ 25.00	$ 117.79	571.2%	$565	Annual fee of $25 for maintaining P-card, $300 for Wholesale license, and $20/month ($10/month @ Rocket Field and @ Harris Shoals Park) for subscription to support Blink cameras
52.370 · Education & Training	$ -	$ 500.00	$ (500.00)	0.0%	$500	Staff training classes on park maintenance and preservation
52.390 . Contract Labor	$ -	$ 500.00	$ (500.00)	0%	$6,000	Maintenance of Greenspaces
Total 52 · PURCHASE OF SERVICE	**$ 8,874.26**	**$ 22,981.00**	**$ (14,106.74)**	**38.6%**	**$23,309**	
53 · SUPPLIES						
53.110 · General Supplies & Mat	$ 1,086.49	$ 1,500.00	$ (413.51)	72.4%	$2,000	Supplies for park facilities.
53.121 · Water/Sewer	$ 251.44	$ 500.00	$ (248.56)	50.3%	$660	Estimate $55/month for Rocket Field bathrooms, concession area, dog park, and irrigation. NOTE: Per 1991 Water & Sewer Agreement with County, HSP bathrooms are no charge up to 3,000 gallons per month.
53.123 · Electricity	$ 416.12	$ 500.00	$ (83.88)	83.2%	$3,600	Covers Rocket Field lighting, scoreboard, and concession/scorer's box/restrooms
53.127 · Gasoline	$ 2,890.87	$ 2,203.00	$ 687.87	131.2%	$1,224	Reference WEX fuel card tab. Estimate $3.40/gallon.
53.160 . Small Equipment	$ 437.72	$ 300.00	$ 137.72	145.9%	$2,500	Tools needed for park maintenance, expanding of tools as Parks continues to develop and grow
53.170 . Supplies - Other	$ -	$ -	$ -	0.0%	$1,500	Purchases have been included in Public Works until now
53.171 . Uniforms (Rental and Purchase)	$ -	$ 600.00	$ (600.00)	0.0%	$600	Uniforms, boots, jackets (budgeted $600/employee/year)
Total 53 · SUPPLIES	**$ 5,082.64**	**$ 5,603.00**	**$ (520.36)**	**90.7%**	**$12,084**	
56 . DEPRECIATION AND AMORITIZATION						
56.100 . Vehicle Replacement	$ -	$ -				
Total 56 . DEPRECIATION AND AMORITIZATION	$ -	$ -	$ -	$ -	$0	
58.1000 · Debt Expense Greenspace					$175,877	Annual debt service for repayment of loan on Greenspaces (8 months (Nov 23 - June 24) @ $21,984.63/month)
Total Expense	**$ 57,027.53**	**$ 82,448.00**	**$ (25,745.67)**	**69.2%**	**$269,299**	
					$186,851	*Difference over FY23 Budget*

CITY OF WATKINSVILLE - GENERAL FUND
Profit & Loss Budget vs. Actual - POLICE
July 1, 2023 through June 30, 2024

	Expenses shown for Jul 1, 2022 - March 31, 2023	FY23 Budget (Approved & Amended)	$ Over Budget	% of Budget	FY2024 PROPOSED	NOTES
Ordinary Income/Expense						
Expense						
51 · PERSONAL SERVICES						
51.110 · Salaries - Regular Employee	$ 389,565.77	$ 491,280.00	$ (101,714.23)	79.3%	$532,965	Includes Chief (76603.40), Deputy Chief (73626.84), Sergeant Hibler (60428.98), Sergeant Wade (57517.17), and Patrol Officers Anglin (48387.20), Krish (49596.88), Stearns (48387.20), Walker (49596.88), and Goodson (49596.88) plus up to an additional 39 hours/officer ($6,491.94) plus 3292.78 for applicable 2.5% Merit Pay increases (See SalaryReport tab) PLUS $10K for parttime patrol officers (200 hrs x 2 PT officers @ $25/hr)
51.130 . Overtime - Regular Employee	$ 9,754.48	$ 17,000.00	$ (7,245.52)	57.4%	$5,000	Covers anticipated overtime expenses of 20 hours/officer/year @ ~$33/hr
51.210 · Group Insurance	$ 72,442.37	$ 109,663.00	$ (37,220.63)	66.1%	$97,935	Represents a 5.6% increase in medical, dental, and vision coverage for 6 employees + $540 ($5/employee/month for Georgia Chamber SMART Plan Dues x 6 empees x 12 mo) + $2250 ($250/employee/yr x 9 employees) (Long Term Disability) *PLUS* the cost of three employees who opted out of insurance but receive 75% of what the city would pay in empee premiums (based on 5.6% anticipated increase) if employees elected coverage.
51.220 · Fica Expense	$ 30,469.79	$ 38,883.00	$ (8,413.21)	78.4%	$41,154	2023 FICA tax rate is 7.65%: Social Security tax (aka OASDI) 6.2% and Medicare tax 1.45% calculated on total of regular and OT salaries.
51.240 · Retirement Contribution	$ 1,325.85	$ 13,802.00	$ (12,476.15)	9.6%	$6,600	3% of Regular & OT Salaries for 2 participating employees (1 year reqt): SBrock and RAnglin; also includes $25/month/officer for Peace Officers Retirement Fund
51.660 - Payroll Expense & 66000	$ 4,410.09	$ -				
Total 51 · PERSONAL SERVICES	**$ 507,968.35**	**$ 670,628.00**	**$ (162,659.65)**	**75.75%**	**$683,654**	
52 · PURCHASE OF SERVICE						
52.110 · County Dispatch Service	$ 35,000.00	$ 35,000.00	$ -	100.0%	$35,000	Annual cost of Dispatch Service provided to city by Oconee County
52.120 · Legal & Professional	$ -	$ 600.00	$ (600.00)	0.0%	$0	Psychological Evaluations for vacancies. None planned for FY24.
52.213 - Disposal - Landfill	$ -	$ -	$ -			
52.220 · Repairs & Maintenance-Vehicles	$ 7,593.84	$ 4,000.00	$ 3,593.84	189.85%	$5,000	Covers routine maintenance, tires, etc. for fleet of 11 vehicles
52.222 · Repairs & Maintenance-BLDG/Grou	$ -	$ -	$ -			Charged to Gen Admin-Bldg
52.223 · Repair & Maintenance-Computers	$ 10,563.34	$ 8,540.00	$ 2,023.34	123.7%	$15,272	Includes Annual Charges to Athens Micro for 11 users @ $115.70/month/user. See AthensMicro tab.
52.233 . Rentals - Equipment	$ 629.44	$ 1,560.00	$ (930.56)	40.3%	$1,560	Covers cost of copier lease with TIAA ($130/mo)
52.310 · Liability Insurance	$ 16,436.77	$ 23,904.00	$ (7,467.23)	68.8%	$31,785	$3531.7 x 9 employees (GIRMA Property & Liability est. $2,268.70/employee/yr. or $45,374/yr. with 20 employees ; Worker's Comp is $1,263/employee/yr or $25,250/yr. with 20 employees)
52.320 · Telephone	$ 207.00	$ 1,380.00	$ (1,173.00)	15.0%	$1,380	VOIP - (expense carried in Gen Admin) - $215 rent (Graybar) + $15 service = $230/month. 10 phones in City, so $23/month per user. 5 users: Chief/Dchief/2 Sergeants/ClerkJudAsst. area.
52.321 . Cellphones	$ 5,329.03	$ 7,380.00	$ (2,050.97)	72.21%	$4,800	Cells provided: Chief @ $40/mo ($480), 9 MiFi connections for MDTs @ $40/month each ($4320)~~, and $75/quarter/officer x 8 officers x 4 quarters ($2,400)~~
52.322 · Internet	$ 3,900.00	$ 3,500.00	$ 400.00	111.43%	$5,250	iCloud coverage for 5 traffic calming signs ($1050 per sign provides 3 years service)
52.330 · Advertising	$ -	$ -	$ -			
52.340 · Printing & Binding	$ 440.64	$ 1,800.00	$ (1,359.36)	24.5%	$1,800	Covers cost of copies @$150/month
52.350 . Travel	$ 1,205.00	$ 4,500.00	$ (3,295.00)	26.8%	$600	Budget $600 for 3/night stay (Chief) ~~and $300/employee x 8.~~ Covers hotel expenses.
52.360 · Dues, Subscriptions & Fees	$ 4,327.25	$ 9,265.00	$ (4,937.75)	46.7%	$9,140	Covers Vehicle and Body Cam annual subscription fees ($8,615); GA Police Accreditation Council ($150), GA Chiefs of Police ($250), ~~Annual Certification Fee ($375)~~ FBI NA Dues ($125)
52.370 · Education & Training	$ -	$ 3,700.00	$ (3,700.00)	0.0%	$1,100	~~Budget $200/officer x 7 +~~ $1,100 Chief & Deputy Chief. Covers cost of course or conference registration.
52.390 · Contract Labor/Poll Worker	$ -	$ -	$ -			
52.391 . Oconee Sheriffs Office Contract	$ 840.00	$ 4,000.00	$ (3,160.00)	21.0%	$1,500	$20/inmate charged
Total 52 · PURCHASE OF SERVICE	**$ 86,472.31**	**$ 109,129.00**	$ (22,656.69)		**$114,187**	
53 · SUPPLIES						
53.110 · General Supplies & Mat	$ 6,310.63	$ 4,500.00	$ 1,810.63	140.2%	$4,476	includes ammunition for training and duty use, various misc. purchases; based on historical spending
53.111 · Postage	$ 80.21	$ -	$ 80.21		$200	Increased due to historical spending
53.127 · Gasoline	$ 23,277.78	$ 51,030.00	$ (27,752.22)	45.62%	$22,460	WEX Fuel cards. $2130 per month avg. covers costs for 9 employees. Estimate $3.40/gallon.

53.130 . Meals	$ 1,809.67	$ 3,400.00	$ (1,590.33)	53.2%	$645	Covers per diem meals not included with training course or conference. Estimated ~~$1,160 for meals ($145 each/3-day conference/officer),~~ $145/3-day conference for Chief, and $500 for other courses or needs.
53.160 · Small Equipment	$ 43,359.32	$ 23,054.00	$ 20,305.32	188.08%	$8,050	$7,190 covers cost of Taser Contract pay off, $860 for radar/lidar calibraton yearly~~, and anticipated but unknown expenses and/or changes in prices.~~
53.171 . Uniforms (Rental and Purchase)	$ 2,159.19	$ 10,950.00	$ (8,790.81)	19.7%	$5,125	Uniform replacements.(~~$5400~~ $2,700 for 9 uniforms @ ~~$600~~ $300 ea; $2850 bulletproof vests 3 @ $950 ea) Will seek GIRMA or GMA grants to obtain 50% reimbursement for purchase of vests/officer. Estimate $1K for uniforms needed for PT officers.
Total 53 · SUPPLIES	**$ 76,996.80**	**$ 92,934.00**	$ (15,937.20)	82.9%	**$40,956**	
56 . DEPRECIATION AND AMORITIZATION						
56.100 Vehicle Replacement	$ -	$ 15,000.00	$ (15,000.00)	0.0%		
Total 56 . DEPRECIATION AND AMORITIZATION	**$ -**	**$ 15,000.00**	$ (15,000.00)	0.0%	**$0**	
57 · OTHER			$ -			
57.201 · Peace Officers	$ -	$ -	$ -		$0	
Total 57 · OTHER			$ -			
61.322 . Transfer out - SPLOST III		**$ 15,000.00**				
Total Expense	**$ 671,437.46**	**$ 902,691.00**	$ (231,253.54)	74.4%	**$838,798**	
				Difference over FY23 Budget	*-$63,893*	
					-7.08%	

CITY OF WATKINSVILLE - GENERAL FUND
Profit & Loss Budget vs. Actual - PUBLIC WORKS
July 1, 2023 through June 30, 2024

	Expenses shown for Jul 1, 2022 - March 31, 2023	FY23 Budget (Approved & Amended)	$ Over Budget	% of Budget	FY2024 PROPOSED	NOTES
Ordinary Income/Expense						
Expense						
51 · PERSONAL SERVICES						
51.110 · Salaries - Regular Employee	$ 74,036.04	$ 106,307.00	$ (32,270.96)	69.6%	$113,274	Covers three employees: Chaney (36878.05), Criswell (39713.63), and VACANT (35978.58) plus 230.49, 248.21, and 224.87 respectively for applicable 2.5% Merit Pay increases
51.130 . Overtime - Regular Employee	$ 12.42	$ 4,040.00	$ (4,027.58)	0.3%	$1,588	20 hours annually/employee @ $26.46/hour/employee
51.210 · Group Insurance	$ 17,743.70	$ 20,002.00	$ (2,258.30)	88.7%	$21,485	Represents a 5.6% increase in medical, dental, and vision coverage + $180 ($5/employee/month for Georgia Chamber SMART Plan Dues x 3 empees x 12 mo) + $750 ($250/employee/yr x 3 employees) (Long Term Disability)
51.220 · Fica Expense	$ 5,814.24	$ 8,442.00	$ (2,627.76)	68.9%	$8,787	2023 FICA tax rate is 7.65%: Social Security tax (aka OASDI) 6.2% and Medicare tax 1.45% calculated on total of regular and OT salaries.
51.240 · Retirement Contribution	$ -	$ 3,311.00	$ (3,311.00)	0.0%	$3,446	3% Reg. & OT Salaries
51.660 - Payroll Expenses &	$ 943.12	$ -	$ 943.12			
Total 51 · PERSONAL SERVICES	**$ 98,549.52**	**$ 142,102.00**	**$ (43,552.48)**	**69.4%**	**$148,579**	
52 · PURCHASE OF SERVICE						
52.120 · Legal & Professional	$ -	$ 8,000.00	$ (8,000.00)		$12,000	Covers professional fees associated with completion of the required Municipal Separate Storm Sewer System (MS4) Annual Report required of EPD
52.211 · Garbage Contract	$ 213,196.08	$ 322,273.00	$ (109,076.92)	66.2%	$376,878	3-year proposal (with 2, 1-year extensions) selected in 2020 for garbage and leaf & limb collection of 1,343 units @ $19.82/unit. Contractor will need to increase fee by $3.18/household to $23/household due to higher disposal fees and their employee costs. City will need to add new single-family homes being constructed in Trove. 15 homes built to date with a total of 56 anticipated. Total customer count projected: FY24 Jul-Dec23 = 1358 and Jan-Jun24 = 1373.
52.212 - Leaf & Limb Contract	$ -		$ -			Included above in Garbage Contract line item
52.213 . Disposal - Landfill	$ 148.05	$ 500.00	$ (351.95)	29.6%	$700	Cost of disposal at Oconee Landfill of various debris collected by Public Works crew
52.220 · Repairs & Maintenance-Vehicles	$ 3,158.37	$ 3,000.00	$ 158.37	105.3%	$3,000	Monthly maintenance on vehicles, tires
52.222 · Repairs & Maintenance-BLDG/Grou	$ 6,445.18	$ 7,000.00	$ (554.82)	92.1%	$3,500	Includes maintenance of public works building ($1,500), beautification of 8 entryway signage ($2,000)
52.223 · Repair & Maintenance-Computers	$ 204.00	$ -	$ 204.00			
52.233 . Rentals - Equipment	$ -	$ 1,000.00	$ (1,000.00)	0.0%		
52.310 · Liability Insurance	$ 5,411.41	$ 10,624.00	$ (5,212.59)	50.9%	$10,595	$3531.7 x 3 employees (GIRMA Property & Liability est. $2,268.70/employee/yr. or
52.320 · Telephone	$ -	$ -	$ -			

52.321 . Cellphones	$ 750.00	$ 1,200.00	$ (450.00)	62.5%	$300	Cell phone stipend of $75/quarter ~~x 3 employees x 4 quarters~~ x 1 employee x 4
52.322 · Internet	$ -	$ -	$ -			
52.340 · Printing & Binding	$ -	$ 300.00	$ (300.00)	0.0%	$300	Annual printing of Leaf & Limb flier/stormwater management info to ~1,373
52.350 · Travel	$ -	$ -	$ -			
52.360 · Dues & Subscriptions	$ 2,303.67	$ 25.00	$ 2,278.67	9214.7%	$500	Cost of maintaining P-card, additional training for 2 FT
52.370 · Education & Training	$ -	$ -	$ -			
52.390 · Contract Labor/Poll Worker	$ 775.00	$ 1,000.00	$ (225.00)	77.5%	$550	$550 annually to sweep Harden Hill curbline 1 x month for 12 months *(NOTE: County contracts for street sweeping on Main St (from Doughby's to Jittery) once-a-month)*
Total 52 · PURCHASE OF SERVICE	**$ 232,391.76**	**$ 354,922.00**	**$ (122,530.24)**	**65.5%**	**$408,323**	
53 · SUPPLIES						
53.111 · Postage	$ -	$ 750.00	$ (750.00)	0.0%		
53.110 · General Supplies & Mat	$ 15,383.25	$ 8,500.00	$ 6,883.25	181.0%	$8,000	Covers cost of tools, supplies, etc.
53.121 · Water/Sewer	$ 483.71	$ 250.00	$ 233.71	193.5%	$350	Covers cost of water and sewer for Public Works building on Experiment Station Road
53.122 · Natural Gas	$ 1,525.77	$ 1,700.00	$ (174.23)	89.8%	$2,040	Gas service (heat) for Pubic Works Buildings on Experiment Station Road. Average
53.123 · Electricity	$ 2,069.90	$ 4,400.00	$ (2,330.10)	47.0%	$2,820	Covers electricity for Public Works Buildings on Exp Station Road (average
53.127 · Gasoline	$ 2,347.23	$ 6,593.00	$ (4,245.77)	35.6%	$5,342	Reference WEX fuel card tab. Estimate $3.40/gallon.
53.130 · Meals	$ 231.16	$ -	$ 231.16		$300	
53.160 . Small Equipment	$ 8,802.83	$ 6,000.00	$ 2,802.83	146.7%	$2,000	blowers, trimmers, chainsaws, etc.
53.170 . Supplies - Other	$ 847.59	$ -	$ 847.59			
53.171 . Uniforms (Rental and Purchase)	$ 2,263.24	$ 1,800.00	$ 463.24	125.7%	$1,800	Uniforms, boots, jackets (budgeted $600/employee/year)
Total 53 · SUPPLIES	**$ 33,954.68**	**$ 29,993.00**	**$ 3,961.68**	**113.2%**	**$22,652**	
56 . DEPRECIATION AND AMORITIZATION						
56.101 . Equipment Replacement	$ -	$ -	$ -			
Total 56 . DEPRECIATION AND AMORITIZATION	**$ -**	**$ -**	**$ -**		**$0**	
57 · OTHER						
57.300 · Bad Debt Expense	$ -	$ -	$ -	-	$0	
Total 57 · OTHER	$ -	$ -	$ -	-	$0	
Total Expense	$ 364,895.96	$ 527,017.00	$ (162,121.04)	69.2%	**$579,554**	
					$52,537	*Difference over FY23 Budget ($54,605 increase in garbage/leaf & limb services)*

CITY OF WATKINSVILLE - GENERAL FUND
Profit & Loss Budget vs. Actual - STREET LIGHTING
July 1, 2023 through June 30, 2024

	Expenses shown for Jul 1, 2022 - March 31, 2023	FY23 Budget (Approved & Amended)	$ Over Budget	% of Budget	FY2024 PROPOSED	NOTES
Ordinary Income/Expense						
Expense						
52 · PURCHASE OF SERVICE						
52.222 · Repairs & Maintenance-BLDG/Grou	$ -	$ -				
52.390 - Contract Labor/Poll Worker	$ -	$ -				
53.123 - Electricity	$ 39,261.27	$ 56,500.00	$ (17,238.73)	69.5%	$50,400	Covers cost of service from Walton EMC and Georgia Power, for all streetlights including flashing light on Simonton @ 3rd. Avg. is $4,200/month
Total 53 · SUPPLIES	**$ 39,261.27**	**$ 56,500.00**	**$ (17,238.73)**	**69.5%**	**$50,400**	
Total Expense	**$ 39,261.27**	**$ 56,500.00**	**$ (17,238.73)**	**69.5%**	**$50,400**	
					-$6,100	*Difference over FY23 Budget*

CITY OF WATKINSVILLE - GENERAL FUND
Profit & Loss Budget vs. Actual - TOURISM
July 1, 2023 through June 30, 2024

	Expenses shown for Jul 1, 2022 - March 31, 2023	FY23 Budget (Approved & Amended)	$ Over Budget	% of Budget	FY2024 PROPOSED	NOTES
Ordinary Income/Expense						
Expense						
51 · PERSONAL SERVICES						
51.110 · Salaries - Regular Employee	$ 9,575.00	$ 24,895.00	$ (15,320.00)		$56,465	Covers Downtown Development Director (56114.31) plus 350.71 for applicable 2.5% Merit Pay increase
51.210 · Group Insurance	$ 765.74	$ 3,407.00	$ (2,641.26)		$5,032	[Note: this employee has opted out of insurance but receives 75% of what the city would pay in empee premium (based on 5.6% anticipated increase) if employee elected coverage] + $250 ($250/employee/yr x 1 employee) (Long Term Disability)
51.220 · Fica Expense	$ 800.89	$ 1,904.00	$ (1,103.11)		$4,320	2023 FICA tax rate is 7.65%: Social Security tax (aka OASDI) 6.2% and Medicare tax 1.45% calculated on total of regular and OT salaries.
51.240 · Retirement Contribution	$ -	$ -	$ -	#DIV/0!	$1,694	3% Reg. & OT Salaries
51.660 Payroll Expense	$ 42.00					
Total 51 · PERSONAL SERVICES	**$ 11,183.63**	**$ 30,206.00**	**$ (19,022.37)**		**$67,511**	
52.120 · Legal & Professional	$ 3,235.00	$ 7,000.00	$ -		$3,000	Attorney and/or City Engineer specific work
52.222 · Repairs & Maintenance-BLDG/Grou	$ -	$ 1,000.00	$ -		$7,000	This pays for $1,000 in maintenance for Comfort Station (restrooms) on Water Street in downtown Watkinsville and includes cost of maintaining Downtown landscaped areas along Main Street ($500/mo)
52.223 · Repair & Maintenance-Computers	$ 101.30	$ 608.00	$ -		$1,388	Includes Annual Charges to Athens Micro for 1 user @ $115.70/month/user. See AthensMicro tab.
52.231 . Rentals - Land and Buildings	$ 1,196.00	$ 3,000.00	$ -		$7,800	Covers monthly office lease of $650 for 12 months (lease includes water, electricity, HVAC)
52.233 . Rentals - Equipment	$ -	$ -	$ -	0.0%	$6,000	CHRISTMAS PARADE: $4600 to contract for rental (includes delivery, labor, and installation and breakdown) of 3,500 feet of barricades along length of Main Street and into B.Shoals intersection, $600 for 1 Handicap accessible and 1 Regular porta-potty, $300 Scissor lift for assembling Christmas tree, $150 for 15 roll carts, and $350 for 3 towable lights from Yancey
52.310 · Liability Insurance	$ -	$ 1,328.00	$ -		$3,532	$3531.7 x 1 employee (GIRMA Property & Liability est. $2,268.70/employee/yr. or $45,374/yr. with 20 employees ; Worker's Comp is $1,263/employee/yr or $25,250/yr. with 20 employees)
52.321 · Cellphones	$ -	$ 270.00	$ -		$540	Budget $45/month (includes fees and taxes)
52.322 · Internet	$ -	$ -	$ -			
52.330 · Advertising					$1,200	Covers newspaper print ads for CHRISTMAS PARADE/Tree Lighting ($700) and other print or digital advertising needs.
52.340 · Printing & Binding					$500	Covers printing costs for mailings, fliers, or posters

							conference, $177 food for conference (per diem $59/day for 3 days); other conference
52.350 · Travel	$ 340.17	$ 750.00	$ -		$1,500	travel and/or travel costs to visit other downtown communities
52.360 · Dues & Subscriptions	$ 4,983.19	$ 5,288.00	$ -		$550	Anticipated membership dues (GA Main St (150), GDA ($50), Canva ($120)) plus others
52.370 · Education & Training	$ 22.47	$ 900.00	$ -		$1,200	Conference fees (GDA $395), $600 for GA Main Street training modules ($75/person * 8 people), $100 DDA board member training (budget if 2 Board members change)
52.390 · Contract Labor/Poll Worker	$ -	$ -	$ -		$1,050	CHRISTMAS PARADE: $450 Santa (Christmas Parade & Tree Lighting) and $300 Street Sweeper (after Christmas parade), and $300 for Curbside rollcarts and service @ Xmas Parade
Total 52 · PURCHASE OF SERVICE	**$ 9,878.13**	**$ 20,144.00**	**$ (10,265.87)**		**$35,260**	
53.110 · General Supplies & Mat	$ 3,789.71	$ 7,078.00	$ (3,288)		$11,868	Covers commemorative Christmas ornament (150 @ $10 each = $1500), $2,000 supplies needed for Comfort Station (restrooms) on Water Street in downtown Watkinsville, $2000 to replace any globes and/or lights in 13 decorative streetlamps, $3000 for Downtown specific promotional items, City Xmas Float supplies and candy ($1800), and $1568 for general office supplies for DDA Director.
53.111 · Postage	$ -	$ 600.00			$500	Costs associated with mailings to businesses
53.130 · Meals	$ 49.19	$ 1,000.00	$ -		$2,500	$1000 for Downtown Meet & Greets, $500 for DDA Annual Retreat, $1000 for Downtown Is Trick or Treating - Halloween (10,080 pieces: 21 crunch/butterfinger - 200 PCs ($19.98/bag), 16 KitKat/Hershey's - 105 PCs ($17.48/bag), 6 twizzler/Swedish fish - 700 PCs ($52.78/bucket)
53.160 · Small Equipment	$ -	$ 1,500.00	$ (1,152)		$750	Office furniture for DDA
53.121 · Water/Sewer	$ 348.02	$ 1,000.00	$ -		$700	Pays for water/sewer at Comfort Station
53.123 · Electricity	$ 1,293.71	$ 1,500.00	$ -		$1,500	Pays for electricity at Comfort Station
7540 - Tourism	$ -		$ -		$0	
	$ 5,480.63	$ 12,678.00	$ (7,197.37)	43.2%	**$17,818**	
Total Expense	**$ 26,542.39**	**$ 63,028.00**	**$ (36,485.61)**		**$120,589**	
					$57,561	*Difference over FY23 Budget*