CITY OF
WATKINSVILLE

May 1, 2024

Dear Council,

Attached for your review is the proposed General Fund Capital and Operating Budget for Fiscal Year 2025 (FY25) for the period beginning July 1, 2024 and ending June 30, 2025. Even though the cost of services and supplies has continued to increase, and we are still battling inflation, we are pleased to present you with a balanced budget with no recommended increase in property taxes and a 0.165 millage rate rollback.

The budget goals for FY25 are as follows:

- To provide new programs and/or expand services,
- To ensure the continued effective and efficient delivery of services to city residents and businesses that they have come to expect, and
- To accurately identify sustainable financial resources required to implement the Strategic Initiatives prioritized by Council at its 2024 Annual Retreat.

The city's budget is the primary policy document for our local government. It determines citywide service levels, implements capital projects, and establishes the level of financial and human resources necessary to deliver city services and accomplish the city's strategic initiatives. The Department Directors really dug deep to identify their budgetary needs as they related to the Council's Strategic Initiatives and delivered robust, but lean budgets that made the best possible use of existing staff and resources while ensuring city services will meet or exceed the community's needs.

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 FY25 BUDGET

The city has seen a significant amount of growth over the past five years with a lot of private investment in our community and a lot of work by the city to collaborate and partner with other organizations to make improvements or launch initiatives throughout the city. The following list highlights some of the improvements and/or initiatives:

- Completed Sewer Line A (SPLOST I and II project)
- Completed Harden Hill Road Sidewalk (SPLOST II project)
- Adopted citywide Transportation Plan
- Adopted Harris Shoals Park Master Plan
- Partnered with ESP to build Miracle League Ball Field and Playground of Possibilities
- Purchased 100-acre Thomas Farm
- Established a Public-Private partnership for the Reimagination of Rocket Field and completed the work in FY24
- Amended 1991 Water & Sewer Agreement with Oconee County for wastewater capacity
- Voters approved 2021 SPLOST III
- Voters approved 2022 T-SPLOST
- Approved 10-year Certificate of Distribution for LOST with Oconee County
- Completed a Community Branding effort, establishing logos and the tagline: “Come, Connect, Create,” and installed Entryway and Wayfinding Signage
- Re-established Police Department and purchased vehicle and body cameras for Officers
- Professionalized Municipal Court, appointed first ever Solicitor and Public Defender
- Established annual budget process and developed a Capital Improvement Program
- Amended Code for City Manager
- Established contract for Banking Services with Oconee State Bank
- Approved Agreement with Bureau Veritas for building permits and inspections services
- Approved the following developments:
  - ✓ Wisteria Ridge: 89 apartments
  - ✓ Wire Park: Mixed Used Office (52 single family homes, 21 townhomes, 60 flats)
  - ✓ Waters Walk: 60 Independent Living Retirement Community apartments, 55+ only
  - ✓ Trove: 56 single family homes
- Remained open through the Coronavirus Pandemic
- Accepted donation of building at Wire Park and approved agreement to locate the Oconee County Library’s Watkinsville branch at Wire Park
- Approved 5-year contract for Garbage, Recycling, and Leaf & Limb services with Curbside Services
- Partnered with Upper Oconee Watershed Network (UOWN) to complete streambank restoration project at Harris Shoals Park
- Put City Code online with Municode
- Established city website and social media accounts
- Adopted and enacted a new City Code
- Received $1,096,409 in American Rescue Plan Act funds from the U.S. Treasury and used for:

  - ✓ Resurfacing of Harden Hill Road
  - ✓ Retention Bonus for Police Officers
  - ✓ Purchase of 100+ acre Thomas Farm
- MACORTS began scoping study for a Watkinsville Truck Bypass
- Renovated Council Chambers and landscaped and painted City Hall
- Hosted Annual Christmas Parade & Tree Lighting
- Police established the following community events:
  - ✓ Annual Easter Egg Hunt
  - ✓ Annual Cops & Bobbers Fishing Tournament
- Signed agreement with OmniQ for License Plate Readers to capture unregistered and uninsured vehicles, assist with Amber Alerts, Silver Alerts, Blue Alerts, and Kimberly's Calls
- Completed Durham Street Stormwater Infrastructure Improvements
- Inventoried all City Roads and Developed Pavement Management Plan
- Resurfaced following city roads: Meadowview Court, Bond Drive, Bond Way/Court, Layle Lane, Bunny Hop Trail, Tanyard Trail, Industrial Boulevard, and portions of First, Third Streets, and Christian Drive

As great as these private investments, improvements, and initiatives are, they translate into increased costs to the city in the way of providing public services which we must plan for and manage. With a lot of effort and compromise, Department Directors worked to develop budgets that will help sustain and maintain these investments in our community. We are both grateful for their efforts and assistance.

Please let us know of any questions. As a reminder, we will review the recommended FY25 Budget during a scheduled Work Session on Wednesday, May 15 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 2025

(July 1, 2024 – June 30, 2025)

Mayor and Manager Recommended Capital & Operating Budget

CITY OF
WATKINSVILLE

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.

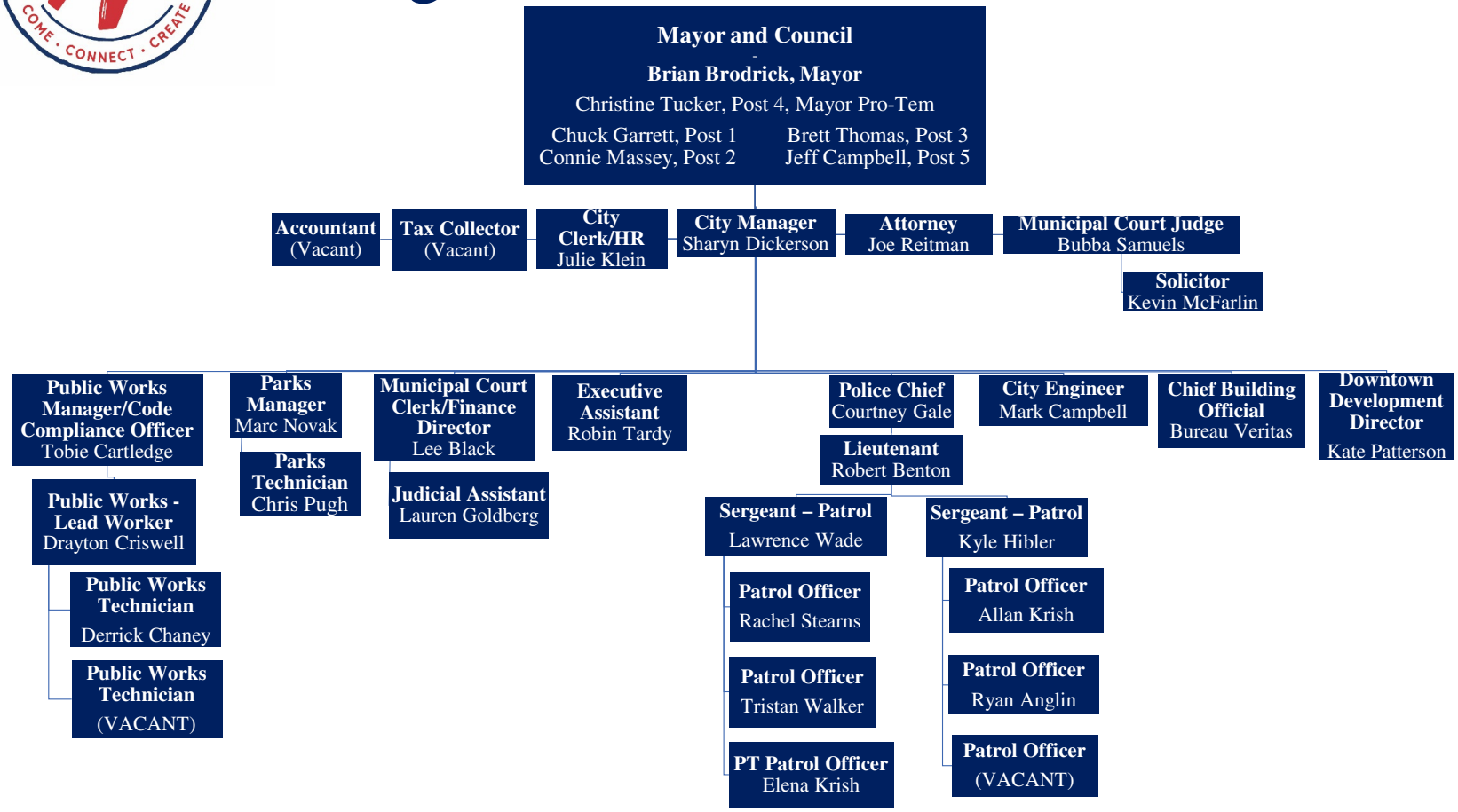
We will honor our history while welcoming innovation and accommodating change. From public art to historic homes, we will honor our history and creativity while planning carefully for the future. Our community is anchored on a walkable historic downtown with an evolving mix of restaurants, retail shops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

City of Watkinsville, Georgia Organizational Chart - 2024



CITY OF
WATKINSVILLE

FY25 BUDGET SUMMARY

EXECUTIVE SUMMARY

The Fiscal Year 2025 (FY25) begins July 1, 2024 and continues through June 30, 2025. The proposed General Fund Operating and Capital Budget request for FY25 is $3,246,055. **See Attachment A.**

REVENUES

The General Fund revenue projection for FY25 is estimated at $3,246,055 an increase of $345,899 or 11.93 percent higher than the FY24 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 following are the top two (2) revenue streams projected for the city in FY25:

- Local Option Sales Tax (LOST). The city receives 7.77% of all Countywide LOST revenues. Based on an average historical growth rate of 9.94% over the past four fiscal years, revenues for FY25 are estimated at $81,677 per month for an annual collection estimate of $980,132.

- Property Taxes. The city's property net tax digest for 2024 has been estimated at $243,811,834, an increase of 6% or $13.8 million over 2023 property values and reflects the increase in new development and/or improvements to existing properties within the city limits. At the city's current millage rate of 2.921, this would result in an increase of 0.165 mills over the rollback rate of 2.756 mills and would generate a $40,314 increase in property tax revenues over last year. **See Attachment D.** However, our recommendation is to roll back the millage rate to 2.756 mills to maintain property tax revenues at the 2023 rate of $671,860. A millage rate of 2.756 generates $2.756 for every $1,000 of assessed property tax value. At this millage rate, city property taxes in 2024 for a home with a homestead exemption and a fair market value of $300,000 would be an estimated $325.16 and $551.12 for a non-homestead property (i.e.: commercial) with a fair market value of $500,000;

resulting in a property tax *decrease* of $19.52 and 33.08 respectively over 2023 taxes. *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.*

To illustrate the value of city property taxes, the FY25 cost for the city to provide weekly garbage and leaf & limb services to a resident is $23/month/household or $276/year/household, and the FY25 cost to provide public safety and law enforcement services is estimated at $648/year/household.

Other important revenue streams in the proposed FY25 budget include (*from high to low*):

- Building Permits. The city is projecting $306,108 in revenues during FY25 from plans review and building permits and inspection fees associated with new or continued construction of developments within the city limits. This is an 83% increase over FY24 projections and is based on the forecast of known projects. **See Attachment C.** 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 a third-party contractor, Bureau Veritas to review building permit applications and conduct required inspections; paying them 67% of the building permits and inspection fees collected.

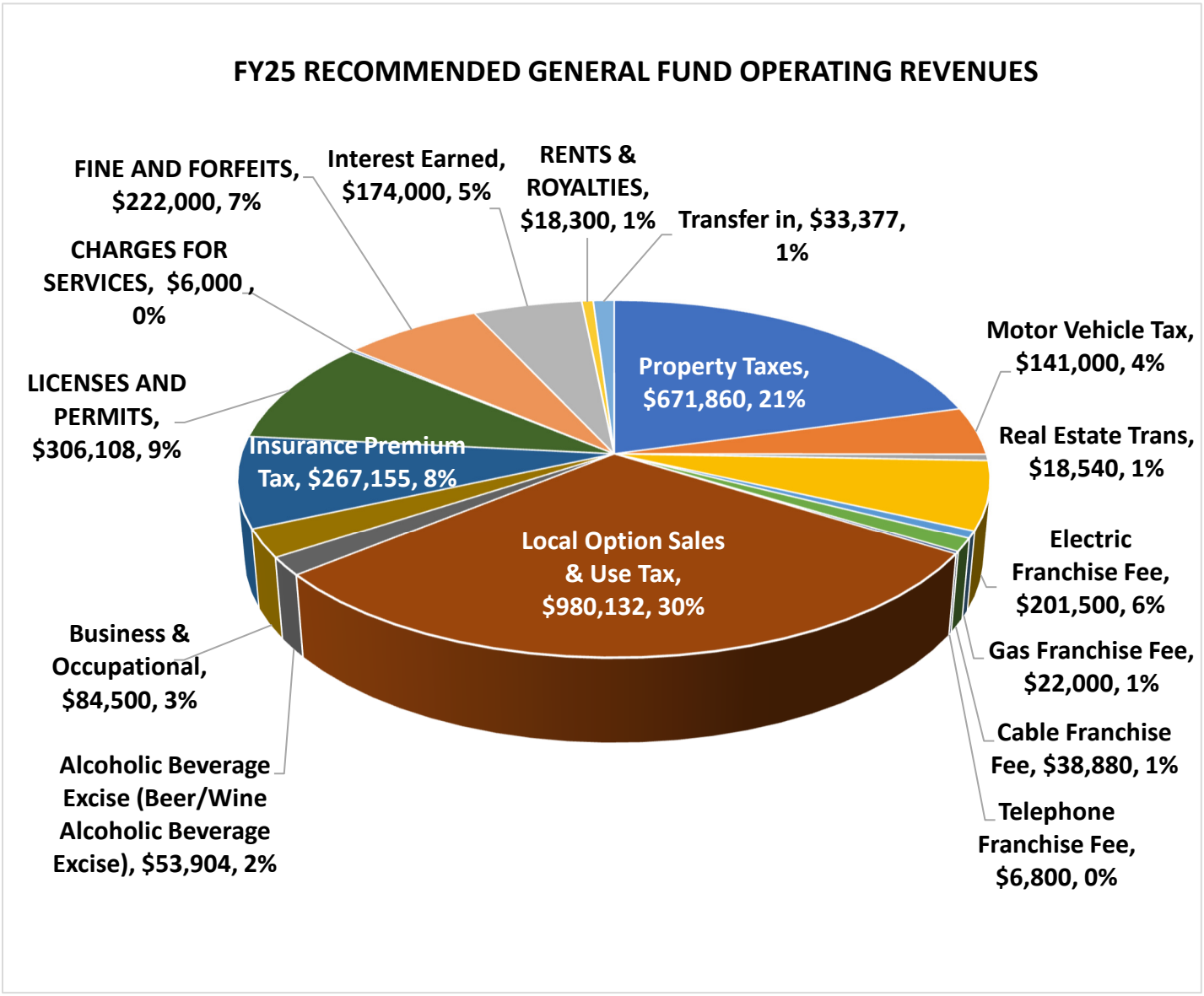
- Insurance Premium Tax. These taxes are estimated at $267,155 for the proposed FY25 budget year; a 4% increase over FY24. This is a tax on insurance premiums collected by insurance companies doing business in Georgia. Under O.C.G.A. 33-8-3.2(a), cities receive 2.5 percent of the gross receipts of insurance (excluding life insurance). The Georgia Commissioner of Insurance collects and distributes these proceeds to local governments.

- Municipal Fines. The FY25 budget includes an estimated $220,000 in fines and/or fees commonly generated by traffic, misdemeanors, and/or ordinance violations. Most of these fines come from vehicles traveling through the city without insurance or with expired, cancelled, revoked, or suspended tags which are detected by the License Plate Readers (LPRs). 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 Peace Officer Standards & Training (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 $138 and for driving without insurance or with a cancelled, revoked, or suspended tag (all of which mean the vehicle is likely uninsured) the fine is $690. 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.

- Electric Franchise Fees. The FY25 budget estimates that the city will receive $201,500 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. The city also receives a variety of other franchise fees from cable, gas, and telephone service providers totaling $67,680.

- Hotel/Motel Excise Tax. Based on FY24 collections to date, the proposed FY25 budget includes an estimated $23,377 in hotel/motel excise tax. **See Attachment E.**

The pie chart below provides a visual representation of the city's anticipated FY25 General Fund Revenues.



CAPITAL AND OPERATING EXPENDITURES

Capital Budget Expenditures.

As explained at the March 20, 2024 Council meeting, this year's Capital Budget is for vehicles and equipment scheduled in the Capital Improvement Program (CIP). The following is a list of this year's recommended capital budget requests:

- $60,000 to replace a 2017 Ford Interceptor, VIN ….4367 (Police) which was purchased used in August 2021.
- $12,000 to replace a 2018 Zero Turn 61" Mower (Public Works) with a recommendation to keep the 2018 mower as a spare for use by the Parks Department.
- $17,500 to begin the replacement Mobile Data Terminals (Police), specifically three (3) of 10 MDTs that the city obtained used from the Unified Government of Athens-Clarke County in April 2019.
- $25,000 to replace the 2019 City Hall Server (Admin Bldg).

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. Traditionally, the depreciation expense for said item is placed in a department's operating budget and once the annual budget is approved, the funds are transferred into the Capital Improvement Fund (CIF) so funds will be available in the future to purchase the replacement asset.

After establishing the CIP and regularly funding the CIF between FY20 and FY23, a sufficient amount of funds was accumulated. In FY24, the city shifted to a financial model that involves making flat annual contributions to the CIF, distributed proportionately across all departments based on CIP assets 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 FY25, we are not recommending any contributions to the CIF this budget year.

Operating Budget Expenditures.

A total of $3,246,055 is needed to cover the anticipated General Fund operating expenses. **See Attachment G**. The operating budget covers the cost of the current 21 Full-Time Equivalent (FTE) employees and one Part-Time employee (Police). These 21 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
- Downtown Development
- Financial Management
- Garbage and Leaf & Limb Collection Services
- Government Administration
- Legal Services
- Municipal Court Operations
- Parks Operation & Maintenance (Harris Shoals, Rocket Field, Watkinsville Woods, and Thomas Farm Preserve for a portion of the year)
- Plans Review and Zoning Administration
- Police Services
- 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 FY25 proposed 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 $1,303,969 or 40% of the proposed FY25 budget:

- 24/7 Police Services - $913,153
- Garbage and Leaf & Limb Services - $390,816

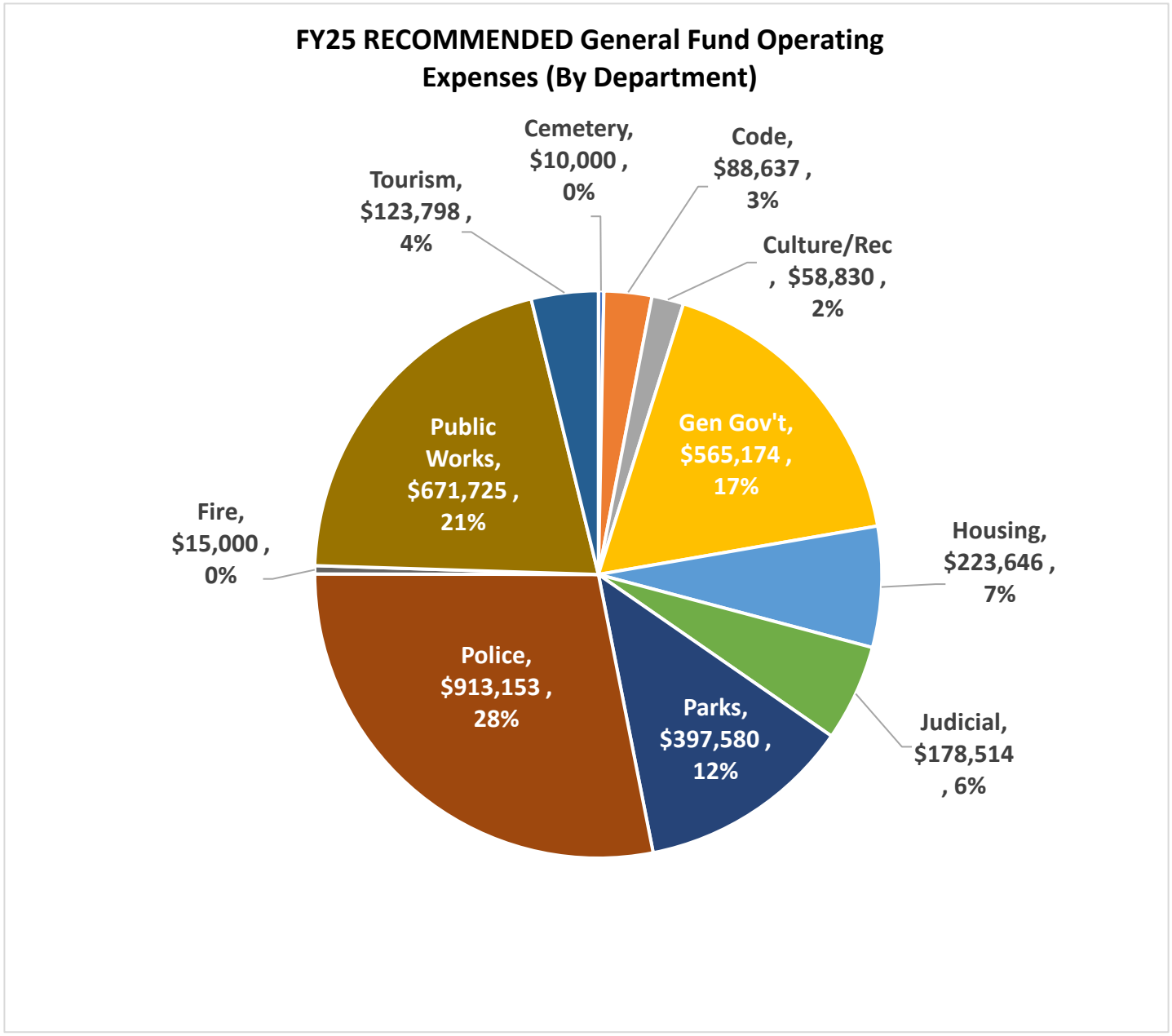
Police Services. The proposed FY25 budget request reflects a $59,497 or 6.97% increase over the FY24 Approved & Amended Budget. The increase can be attributed generally to the following:

- $51,567 in increased compensation and benefits for the following nine (9) POST certified officers: Chief, Lieutenant, two (2) Sergeants, and five (5) patrol officers;
- $7,776 for one (1) part-time POST certified patrol officer to provide occasional relief and coverage when the FTE officers are in training, on paid time off, or out sick.

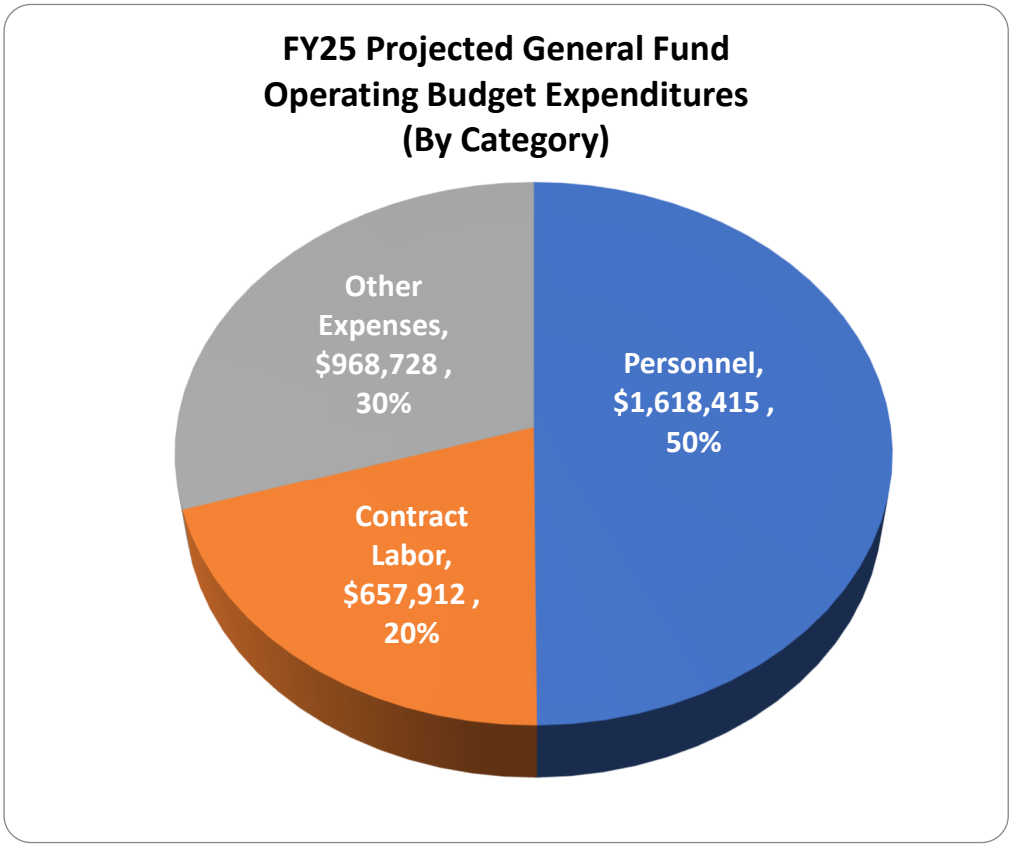
Garbage and Leaf & Limb Services. The projected cost for these services of $390,816 is an increase of about $16,000 over the FY24 Approved & Amended Budget. This increase is a result of the estimated cost to provide services to 58 new household units in the Trove subdivision and along S. Main Street, Simonton Bridge Road, and New High Shoals which are expected to either be sold and/or developed and sold during the upcoming fiscal year. In July 2020, the city entered a 3-

year contract (with 2, 1-year extensions) with Curbside Services, Inc. to provide once-a-week curbside garbage collection and once-a-week leaf & limb collection services to residents and a very limited number of small businesses in the downtown area. Curbside Services is expected to provide collection to 1416 units in FY25. These services are provided at a cost of $23/unit/month. Recycling services are available for $12/unit/month but are not included in the city's contract and must be paid directly by the customer to Curbside Services. For comparison, a resident living outside the city limits who must contract individually for weekly curbside garbage service pays $29/month which does not include weekly leaf and limb collection services.

Below is the percentage of the proposed FY25 operating budget expenditures by department:



By category, the cost of personnel continues to be the largest expense for the city making up $1,618,415 or 50% of the operating budget across all departments. **See pie chart below.** 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 $2,276,327.



In addition to the increases above in Public Safety (Police) and Garbage and Leaf & Limb Collection Services, the proposed FY25 Operating Budget includes an estimated $280,000 in new or increased expenses:

- Cost of Living Adjustment (COLA) for employees. The budget includes a proposed COLA for employees of 2.5% or $26,703.85 across all departments.

- Parks. The budget includes a net increase of $127,417 because of the following expenses:
    - A full year of funding for an additional Parks/Public Works Technician to assist with the maintenance and management of the city's Park facilities. The new position was approved by Council in the third quarter of FY24 for three months of funding. The estimated annual cost of adding this position is $59,332 which includes

compensation, overtime, FICA, health insurance, property liability and workers compensation, and uniform.

- A full year of servicing the debt on the 100-acre Thomas Farm Preserve at $17,343.43/month; an increase of $69,373.72 over FY24 and 8 monthly payments.

- Property & Liability Insurance. The proposed budget includes a $15,981 increase for property and liability coverage. Our provider, Georgia Interlocal Risk Management Agency (GIRMA), has targeted a 15% 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 defense of several lawsuits from former mayor Bob Smith since the city began coverage with GIRMA with just under $225,000 incurred in legal expenses. Given the litigious posture of the former mayor, our attorney also has to review each of the numerous open records requests filed by Mr. Smith, significantly increasing our legal fees as well, contributing significantly to both our insurance and personnel costs. We project these additional legal and insurance costs will be more than $15,000 in 2025. This does not account for the value of time spent by salaried staff responding to litigation and open records requests. Other impacts on our insurance include increased property values (~6%), increased number of vehicles in service, and addressing vehicle accident claims. In addition, the budget includes an additional $4,600 in premiums to cover the new Oconee Library property at Wire Park which was donated to the city last year. The city will also see a slight increase in Workers Compensation (~$1,400) with the addition of the new Parks/Public Works Technician position.

- Housing & Development – Building Inspector. The city is projecting an increase of $96,199 in building inspection fees associated with the forecast of known development projects inside the city limits. The city contracts with a third-party contractor, Bureau Veritas to review building permit applications and conduct required inspections. The city compensates the contractor with 67% of the building permits and inspection fees collected, which have been estimated at $306,108 for FY25. This is a 75% increase over FY24 actual expenses to date.

- Annual Christmas Parade**.** The FY25 budget includes $6,225 (about a $1,500 increase over FY24) to contract for rental of 5,000 feet of metal pedestrian barricades to be placed along the length of Main Street and onto Barnett Shoals to Second Street for the Christmas Parade. The cost includes delivery, labor, installation, and pickup.

- Library. The proposed budget includes a full year (12 months) of sharing maintenance expenses ($21,830) with Oconee County for the new Library located at Wire Park, per the Library Services Agreement. This is an increase of 50% or $10,195 over FY24.

- Medical/Dental/Vision Insurance. The FY25 proposed Budget includes an employer contribution across all departments of $213,084 which is about $5,000 more than FY24

expenses and includes an anticipated 5% increase in medical premiums, a 4% increase in dental premiums, and no increase in vision premiums for 9 months of the fiscal year, as the city's health insurance benefits will be renewed on October 1, 2024. The city covers 75% of the premium cost for employee medical/dental/vision insurance; a benefit which aids in retaining employees. Note that the proposed FY25 budget includes the estimated cost of insurance for two (2) currently vacant positions (1 Public Works, 1 Police) and assumes the premium selected will be "Employee" for one and "Employee + Spouse" for the other.

EXHIBIT A

CITY OF WATKINSVILLE - GENERAL FUND
RECOMMENDED FISCAL YEAR 2025 GENERAL FUND OPERATING & CAPITAL BUDGET
July 1, 2024 through June 30, 2025

REVENUE

	FY24 Budget (Approved & Amended)	FY2024 Actual (as of March 31, 2024)	FY2025 (Proposed)	Difference FY2024 Budget and FY2025 Proposed Budget	NOTES
TAXES	$ 2,328,867	$ 2,130,491	$ 2,486,271	$ 157,404	
INTERGOVERNMENTAL REVENUES	$ -	$ -	$ -	$ -	
BUILDING PERMITS	$ 166,656	$ 72,154	$ 306,108	$ 139,452	
CHARGES FOR SERVICES	$ 14,500	$ 14,500	$ 6,000	$ (8,500)	
FINES AND FORFEITS	$ 215,616	$ 180,286	$ 222,000	$ 6,384	
INTEREST EARNED	$ 84,000	$ 160,144	$ 174,000	$ 90,000	
RENTS AND ROYALTIES	$ 22,000	$ 61,565	$ 18,300	$ (3,700)	
SALE OF GENERAL FIXED ASSETS	$ -	$ -	$ -	$ -	
TOTAL	**$ 2,831,639**	**$ 2,619,140**	**$ 3,212,679**	**$ 381,040**	
OTHER FINANCING SOURCES	**$ -**	**$ -**	**$ 33,376**	**$ 33,376**	INCLUDES TRANSFERS IN FROM HOTEL/MOTEL TAX AND CEMETERY FUND
FUND BALANCE CONTRIBUTION	**$ 68,517**	**$ (596,838)**		**$ (68,517)**	
GRAND TOTAL	**$ 2,900,156**	**$ 2,022,302**	**$ 3,246,055**	**$ 345,899**	

EXPENSES

	Operating				Capital	NOTES
	FY24 Budget (Approved & Amended)	FY2024 Actual (as of March 31, 2024)	FY2025 (Proposed)	Difference FY2024 Budget and FY2025 Proposed Budget	FY2025 (Proposed)	
CEMETERY	$ 7,500	$ -	$ 10,000	$ 2,500		
EAGLE TAVERN	$ -	$ -	$ -	$ -		
LIBRARY	$ 33,471	$ 22,473	$ 53,362	$ 19,891		
OCAF	$ 5,000	$ -	$ 5,000	$ -		
PARKS	$ 270,163	$ 143,335	$ 397,580	$ 127,417		
GENERAL GOVERNMENT	$ 561,952	$ 426,804	$ 565,642	$ 3,690		
HOUSING & DEVELOPMENT	$ 127,447	$ 95,956	$ 223,646	$ 96,199		
TOURISM	$ 131,697	$ 94,820	$ 123,798	$ (7,899)		
JUDICIAL	$ 172,851	$ 119,129	$ 178,514	$ 5,663		
POLICE DEPT	$ 853,656	$ 610,929	$ 913,153	$ 59,497		
FIRE DEPT	$ 14,000	$ 14,000	$ 15,000	$ 1,000		
PUBLIC WORKS	$ 581,135	$ 376,776	$ 613,525	$ 32,390		
STREET LIGHTING	$ 50,400	$ 43,630	$ 58,200	$ 7,800		
CODE COMPLIANCE	$ 90,884	$ 74,449	$ 88,637	$ (2,247)		
TOTALS	**$ 2,900,156**	**$ 2,022,302**	**$ 3,246,055**	**$ 345,899**	**$ 54,500**	
			11.93%			

FY25 Projected Operating Expenses	**$ 3,246,055**
FY25 Recommended Capital Expenses	**$ 54,500**
FY25 Total Expenses	**$ 3,300,555**
FY25 Projected Revenues	**$ 3,246,055**
Capital Fund Contribution	**$ 54,500**
FY25 Projected SURPLUS/(DEFICIT)	**$ (0)**

FINAL 4/29/2024

Please reference Memo to Council included in FY24 Budget materials

Attachment B

CITY OF WATKINSVILLE - GENERAL FUND
Profit & Loss Budget vs. Actual - REVENUES
July 1, 2024 through June 30, 2025

	Revenues shown for Jul 1, 2023 - March 31, 2024	FY24 Budget (Approved & Amended)	$ Over Budget	% of Budget	FY2025 PROPOSED	NOTES
Ordinary Income/Expense						
Income						
31 · TAXES						
31.000 · Property Taxes	$617,972	$671,860	-$53,888	91.98%	671,860	Reference 2024 Tax Digest spreadsheet, Attachment D. Assumes rolling back the millage rate to 2.7556 from 2.921. This results in no increase over FY24's estimated property taxes of $671,860.
31.001 · Property Tax Penalties	$0	$0	$0	0.0%		
31.002 · Property Tax Accrual Adjustment	$0	$0	$0	0.0%		
31.131 · Motor Vehicle Tax	$116,171	$76,000	$40,171	152.86%	141,000	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 FY24 is thought to be result of residents moving in to both Wisteria Ridge (rental) and Trove. 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). Revenues to date in FY24 are $97,070.04.
31.132 · Mobile Home Tax	$0	$0	$0	0.0%	-	
31.160 · Real Estate Trans	$12,947	$13,819	-$872	93.69%	18,540	This figure varies based on the exchange of property. Project an increase in activity during FY25. Revenues to date in FY24 average $1,500/month for a FY24 annual estimate of $18,000. Estimated a 3% increase in FY25 over FY24.
31.170 · Franchise Fee		$0	$0	0.0%	-	
31.171 · Electric Franchise Fee	$193,095	$180,000	$13,095	107.28%	201,500	Georgia Power $176k in FY24 a 12% increase over FY23 - anticipate 5% increase in FY25 to $185k and Walton EMC franchise $16k in FY24 a 6% increase over FY23 - anticipate 3% increase in FY25 to $16.5k
31.173 · Gas Franchise Fee	$29,175	$20,000	$9,175	145.87%	22,000	Quarterly revenues estimated ~$5,500
31.175 · Cable Franchise Fee	$29,638	$38,000	-$8,362	78.0%	38,880	Annual revenues estimated ~$36,000 for Charter, $2,400 for DirecTV, $480 for Parker Fibernet
31.176 · Telephone Franchise Fee	$28,459	$5,000	$23,459	569.18%	6,800	Estimate $1,700/quarter for telecomm fees.
31.179 · Other Franchise Fee	$0	$0	$0	0.0%	-	
31.310 · Local Option Sales & Use Tax	$712,099	$954,564	-$242,465	74.6%	980,132	Based on 7.77% of Countywide projected annual LOST Revenues. Monthly estimate of $81,650 is based on a conservative 1.41% growth of first 7 months of FY24 average LOST revenues of $80,542.
31.410 . Hotel/Motel Excise Tax	$0	$0	$0	0.0%	-	See 39.200 Transfer In at bottom for revenues generated.
(Beer/Wine Alcoholic Beverage Excise)	$46,005	$44,304	$1,701	103.84%	53,904	Includes Alcohol Excise Taxes (est. $23,000; see Alcohol Excise Tax tab) and Alcohol Beverage Taxes on Wholesaler Distributors (EST. $31k).
31.610 · Business & Occupational	$88,048	$79,500	$8,548	110.75%	84,500	Includes annual business license fees (est. $60,000) and annual Alcohol License Fees (est. $24,500),
31.620 · Insurance Premium Tax	$256,881	$245,820	$11,061	104.5%	267,155	Includes a 4% increase in FY25 (actual increase was 4.4% in FY24 with revenues of $256,880 versus $245,820 budgeted). This money comes from the State Safety and Fire Commissioner's Office. It is based on a tax on insurance premiums collected across Georgia and redistributed to local governments based upon population.
31.800 · TAXES - OTHER	$0	$0	$0	0.0%	-	
31 · TAXES - Other	$0	$0	$0	0.0%	-	
Total 31 · TAXES	**$2,130,491**	**$2,328,867**	**-$198,376**	**91.48%**	**2,486,271**	
32 . LICENSES AND PERMITS						
32.210 · Building Permits	$72,154	$166,656	-$94,502	43.3%	306,108	Housing & Development expenses
32.220 · Sewer Application Fees	$0				-	
Total 32 · LICENSES AND PERMITS	**$72,154**	**$166,656**	**-$94,502**	**43.3%**	**306,108**	
33 . INTERGOVERNMENTAL REVENUES						
33.120 · Operating - non-categorical	$0	$0	$0	0.0%		
Total 33 · INTERGOVERNMENTAL REVENUES	**$0**	**$0**	**$0**	**0.0%**	**-**	
34 · CHARGES FOR SERVICES						
34.116 - DNR Wildlife Viewing Grant	$0	$0	$0	0.0%	-	
34.117 · FireHouse Subs Grant	$0	$0	$0	0.0%		
34.119 . GMA Public Safety Grant	$6,000	$6,000	$0	0.0%	6,000	
34.120 . Creative Placemaking Grant	$8,500	$8,500	$0	100.0%	-	
34.140 · Printing & Duplicating	$0	$0	$0	0.0%	-	

34.191 · Election Qualifying Fee	$0	$0	$0	0.0%		
34.212 · Accident Reports	$0	$0	$0	0.0%		
34.420 · Water/Sewerage - Other	$0	$0	$0	0.0%		
Total 34 · CHARGES FOR SERVICES	**$14,500**	**$14,500**	**$0**	**100.0%**	**6,000**	
35 · FINE AND FORFEITS						
35.112 · Public Safety Fines	$0	$0	$0	0.0%		
35.116 · Municipal Fines	$178,966	$213,616	-$34,650	83.78%	220,000	Revenues received from tickets/fines/LPR, etc.
35.117 . Municipal Fines. Municipal Court	$1,320	$2,000				
35.130 . Confiscations	$0	$0	$0	0.0%		
35 · FINE AND FORFEITS - Other	$0	$0	$0	0.0%	2,000	
Total 35 · FINE AND FORFEITS	**$180,286**	**$215,616**	**-$35,330**	**83.61%**	**222,000**	
36.100 · Interest Earned	**$160,144**	**$84,000**	**$76,144**	**190.65%**	**174,000**	Estimate @ $14,500/month (FY24 average is $17,858/month over past 7 months across all GF accounts)
37.100 · Contributions	**$0**	**$0**	**$0**	**0.0%**	**-**	
38 · RENTS & ROYALTIES						
38.200 · Community Center Rental	$0	$0	$0	0.0%		
38.210 · Harris Shoals Park Rent	$1,835	$3,500	-$1,665	52.43%	3,500	
38.211 · Rocket Field Rent	$8,375	$0			8,800	See Rocket Field Tab for details.
38.900 · Miscellaneous Revenue	$51,355	$18,500	$32,855	277.6%	6,000	Anticipated surplus sale of 1 PD vehicle ($6K). *NOTE: IF city has agreement with Wire Park to assist with security, this is where the contribution (TBD) from Wire Park would need to go.*
38 · RENTS & ROYALTIES - Other	$0	$0	$0	0.0%		
Total 38 · RENTS & ROYALTIES	**$61,565**	**$22,000**	**$31,190**	**279.84%**	**18,300**	
Total Income	**$2,619,140**	**$2,831,639**	**-$220,874**	**7.89**	**3,212,679**	
Cost of Goods Sold						
50000 · Cost of Goods Sold	$0	$0	$0	0.0%		
Total COGS	$0	$0	$0	0.0%		
Gross Profit	$2,619,140	$2,831,639	-$220,874	92.5%	3,212,679	
Net Ordinary Income	$2,619,140	$2,831,639	-$212,499	92.5%	3,212,679	
Other Income/Expense						
Other Income						
39 · OTHER FINANCING SOURCES						
39.200 · Transfer in	$0	$68,517	-$68,517	0.0%	33,376	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 $10,000 is transferred in from Cemetery Fund to cover Cemetery expenses.
39.210 · Sale of General Fixed Assets	$0	$0	$0	0.0%	$ -	
39 · OTHER FINANCING SOURCES - Other	$0	$0	$0	0.0%	$ -	
Total 39 · OTHER FINANCING SOURCES	$0	$68,517	-$68,517	0.0%	$ 33,376	
Total Other Income	$0	$68,517	-$68,517	0.0%	$ 33,376	
Net Other Income	$0	$68,517	-$68,517	0.0%	$ 33,376	
Net Income	**$2,619,140**	**$2,900,156**	**-$281,016**	**90.31%**	**$3,246,055**	
					11.9%	Difference between FY25 proposed and FY24 Actual Amended
					345,899	

FINAL 4/29/2024

Attachment C

WATKINSVILLE TAX DIGEST HISTORY OF LEVY										FY25$ ESTIMATED TAXES	
CITY	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
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	$245,844,487	5.72%
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	$2,573,920	
MOBILE HOMES [2]	$60,552	$54,420	$54,564	$56,095	$62,542	$59,573	$61,099	$59,531	$61,860	$109,116	
TIMBER - 100%	$0	$0	$3,000	$0	$0	$0	$0	$0	$0	$0	
HEAVY DUTY EQUIP.	$133,064	$3,549	$0	$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	$248,527,523	
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	$4,715,689	
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	$243,811,834	6.00%
% Est. Exemptions to GDigest	*2.42%*	*2.43%*	*2.70%*	*2.61%*	*2.55%*	*3.48%*	*2.28%*	*1.66%*	*2.12%*	*1.90%*	
GROSS MILLAGE	7.870	8.029	7.576	7.399	6.952	6.391	6.055	6.085	6.557	6.665	
LESS ROLLBACKS [4]	5.016	5.238	4.899	4.891	4.444	4.023	3.974	4.004	3.636	3.909	
NET MILLAGE	2.854	2.791	2.677	2.508	2.508	2.368	2.081	2.081	2.921	2.756	
NET TAXES LEVIED	$306,359	$302,969	$309,540	$313,027	$343,017	$343,011	$336,710	$403,849	$671,860	$671,860	
									Estimated tax increase over 2023	**$0**	0.00%

Less Rollbacks

FY2023 LOST	$ 953,053
Net Digest 2024	$ 243,811,834
$13,801,505 **LESS LOST Rollback calculation:**	
LOST/Net Digest	0.003909
LESS rollback	3.909
Proposed Millage	2.756
Current Millage	2.921
mill increase/decrease	-0.165

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.

2024 RESIDENTIAL (HOMESTEAD)		
	2.921 mills	2.921 mills
Home Value	$ 300,000.00	$ 500,000.00
Homestead	$ 5,000.00	$ 5,000.00
Assessed Value	$ 295,000.00	$ 495,000.00
40% Assessment	0.4	0.4
Taxable Amount	$ 118,000.00	$ 198,000.00
Millage Rate	0.002921	0.002921
Estimated Tax	**$ 344.68**	**$ 578.36**

2024 COMMERCIAL		
	2.921 mills	2.921 mills
Commercial Value	$ 500,000.00	$ 750,000.00
Assessed Value	$ 500,000.00	$ 750,000.00
40% Assessment	0.4	0.4
Taxable Amount	$ 200,000.00	$ 300,000.00
Millage Rate	0.002921	0.002921
Estimated Tax	**$ 584.20**	**$ 876.30**

To calculate the millage rate for 2024 so that the 2024 taxes levied remain the same as the 2023 taxes levied ($671,860), divide $671,860 by the net digest for 2024 of $243,811,834. **That produces a millage rate of 2.756.** This is the millage rate for 2024 since the city is taking the 0.165 millage rollback.

$ 671,860	2023 Taxes Levied	2.921 current millage rate
$ 243,811,834	2024 Net Digest	2.756 rollback millage rate
2.756	2024 Millage Rate with Rollback	0.165 Difference

PROPOSED 2024 MILLAGE RATE

2024 RESIDENTIAL (HOMESTEAD)		
	2.7556	2.7556
Home Value	$ 300,000.00	$ 500,000.00
Homestead	$ 5,000.00	$ 5,000.00
Assessed Value	$ 295,000.00	$ 495,000.00
40% Assessment	0.4	0.4
Taxable Amount	$ 118,000.00	$ 198,000.00
Millage Rate	0.002756	0.002756
Estimated Tax	**$ 325.16**	**$ 545.61**
Difference over 2.921	$ (19.52)	$ (32.75)

Versus

2024 COMMERCIAL		
	2.7556	2.7556
Commercial Value	$ 500,000.00	$ 750,000.00
Assessed Value	$ 500,000.00	$ 750,000.00
40% Assessment	0.4	0.4
Taxable Amount	$ 200,000.00	$ 300,000.00
Millage Rate	0.002756	0.002756
Estimated Tax	**$ 551.12**	**$ 826.68**
Difference over 2.921	$ (33.08)	$ (49.62)

FINAL 4/29/2024

Attachment D

City of Watkinsville
FY25 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)	21	$350,000.00	$ 7,350,000.00	$ 5,187.50	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.
Pipe Plant	Plan Review Site Development (Based on $100m)			$ 100,000,000.00	$ 10,600.00	Base Fee: $6,350 + $0.05/$1,000 in excess of $15,000,000
			Total	$ 121,100,000.00	**$ 11,412.50**	**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)	6	$208,224.00	$1,249,344.00	$ 3,783.03	Base Fee: $3035 + $3/$1,000 in excess of $1,000,000.
	(~1,600 sq ft each)					
Wire Park	Cottages (20; est. retail value $550k ea)	25	$326,400.00	$ 8,160,000.00	$ 24,515.00	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)	21	$350,000.00	$ 7,350,000.00	$ 22,085.00	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,					
Pipe Plant	MOU spaces: residential, retail, office (est. retail value $100m; construction est. $85m)			$ 85,000,000.00	$ 127,517.50	Base Fee: $3035 + $3/$1,000 in excess of $1,000,000. NOTE: Fee calculation is at 50% in FY25. Other 50% will be figured/realized in FY26.
Trove	Residential Homes (est. retail value $650k)	30	$408,000.00	$ 12,240,000.00	$ 36,755.00	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	$ 113,999,344.00	**$ 254,655.53**	

Trades

PROJECT	Type/Unit	# Units	$140	Total Fees
Hillside Business Park	Warehouse style buildings (Type IIB construction)	7	$280.00	$ 1,960.00
	(~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)	25	$280.00	$ 7,000.00
	(1,800-3,000 sq ft; avg 2,400 sq ft @ BV rate, SF,			
	Townhomes (est. retail value $450k ea)	21	$280.00	$ 5,880.00
	(1,600-2,400 sq ft; avg 2,000 sq ft @ Type 1-A rate,			
Trove	Residential Homes (est. retail value $650k)	30	$280.00	$ 8,400.00
	(2,400-4,200 sq ft; avg 3,000 sq ft @ BV rate, SF,			
			Total	**$ 40,040.00**

Other projects not included:
Pipe Plant project - Trade Permits
Townhomes @ 1080 Experiment Station
Travis Marshall Development on Hwy 15
Synovus Development
Downtown Developments
1260 Greensboro Hwy - 15 Properties
Wire Park - 7 Estate Homes (Norton Road)

	$ 254,655.53	Total Building Permits
	$ 40,040.00	Total Trades
	$ 294,695.53	**Grand Total Building Permits & Fees**
	$ 197,446.01	67% Bureau Veritas contractor **(EXPENSE)**
	$ 97,249.53	33% City of Watkinsville revenue share
Total Revenues	**$ 306,108.03**	Includes Plans Review Fees, Building Permit Fees, Trades
Expense	$ 197,446.01	Portion of Building Permit and Trade Fees due to BV

FINAL 4/29/2024

FY25

ATTACHMENT E

City of Watkinsville

Hotel/Motel/Short Term Vacation Rentals Tax Worksheet

STVR HOTEL/MOTEL FY2024	Excise Tax Paid
July	$ 2,078.62
August	$ 2,360.16
September	$ 1,740.67
October	$ 1,792.04
November	$ 1,533.47
December	$ 1,720.34
January	$ 2,078.48
February	$ 374.92
March	-
April	-
May	-
June	-
Total	$13,678.70
Monthly average	$1,900.54
Est. Annual $	**$22,805.48**

Estimated FY25	**$23,375.62**	**2.5% increase**

ATTACHMENT F

FINAL 4/29/2024

City of Watkinsville
Capital Improvement Program
TOTAL REPLACEMENT FUNDS NEEDED BY FISCAL YEAR
FY25 Recommendations

	GENERAL FUND CAPITAL																				
Approved Capital Projects	**FY23**	**FY24**	**FY25**	**FY26**	**FY27**	**FY28**	**FY29**	**FY30**	**FY31**	**FY32**	**FY33**	**FY34**	**FY35**	**FY36**	**FY37**	**FY38**	**FY39**	**FY40**	**FY41**	**FY42**	**FY43**
3 2023 Ford Interceptor (Police) VIN...4066 purchased in FY24 replacing 2009 Ford Crown Victoria (Police) VIN ….8364. 8 year replacement schedule.		$54,000								$65,000											
2025 Ford F-150 Pickup Truck (Police) (to be purchased), replacing 2011 Ford Crown Victoria (Police) VIN ….2041 which was surplused via Council approval as part of FY24 mid year reprogramming recommendation along with surplus sale of 2009 BMW Motorcycle (Police) (VIN…. 4835) and 2009 BMW Motorcycle (Police) (VIN….4837) purchased in 8/2022. Est. 10-year replacement schedule.		$59,990											$70,850								
3 2023 Ford Interceptor (Police) VIN...4007 purchased in FY24 replacing 2011 Ford Crown Victoria (Police) VIN ….4631. 8 year replacement schedule. Need one spare vehicle (over 9 assigned to FT officers) and one for PT officers.		$54,000												$72,995							
2017 Ford Interceptor (Police) VIN ….4367. 7 yr life (purchased used 8/21). Future new vehicle purchase is estimated at $60K and will have 8 yr life.			$60,000											$72,995							
2017 Ford Interceptor (Police) 7 year life @ 7333/yr (VIN …4601). Future 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). Future 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). Future 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). Future 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). Needed one spare vehicle (over 9 assigned to FT officers) and one for PT officers. 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				
100 TB Server Watchguard (Police). $25,000 approved and spent in FY21.								$25,000							$30,250						
Motorola Watchguard Body & Vehicle Camera System (Police) for 9 vehicles and 8							$70,354								$84,700						
2023 Ford F-150 quad cab (Code) VIN….9264 purchased in FY24 replacing 2013 F-		$38,000										$57,150									
2019 F-250 Crew Truck (Public Works) (VIN …7329); 10 yr life; year 1 is FY20.								$55,003													
5 2021 F-150 Crew Truck (Public Works) VIN….2055; 10 yr life @ 5500/yr; year 1 is											$59,998										
2019 Kubota Tractor with Bucket (Public Works) 20 yr life. Estimated $50K to																					$50,006
2000 Massey Ferguson (Public Works) 25 yr life (VIN….2187) FY24 BUDGET:										$39,994											
2018 Zero Turn 61" Mower (Public Works) 5 yr life @ 2400/yr x 2 yr (VIN...0646)			$12,000						$13,500						$14,850						
2018 Zero Turn 52" Mower (Public Works) 5 yr life @ 2500/yr x 2 yr (VIN...0076)				$12,500					$13,500						$14,850						
2019 Zero Turn 52" Mower (Public Works) 5 yr life @ 2500/yr x 2 yr (VIN...0123)								$13,375						$14,579					$16,037		
Replace Christmas Tree (Public Works) - $2,000/year for 7 years (FY22 is Year 1)						$12,000															
NEW 2024 Kubota UTV (Parks) Serial #56127. Purchased in FY24 to assist with		$12,500											$15,000								
NEW ADA accessible playground capital replacement (Parks). Multiple limited						$33,330						$34,160						$35,015			
Plan for Purchase of F-150 Truck (Parks); estimated cost in FY27 is $60K.					$60,000.00																
HVAC in City Hall (Gen Admin Bldg) 20 year life @ $500/year; year 1 is FY2022															$9,995						
Library Capital Improvement Fund planning - per 2021 Library Services Agreement								$25,000					$25,000					$25,000			
Replacement of Mobile Data Terminals (Police) 4 year life cycle (3 in FY25, 3 in			$17,500	$18,000	$18,500	$24,500															
Replacement of 2019 City Hall Server (Admin Bldg)			$25,000.00																		
Total A	**$ -**	$218,490.00	**$114,500.00**	$30,500.00	$188,500.00	$129,830.00	$130,354.00	$301,368.00	$27,000.00	$104,994.00	$59,998.00	$160,210.00	$110,850.00	$160,569.00	$304,145.00	$153,400.00	$78,650.00	$60,015.00	$16,037.00	$0.00	$50,006.00
FY24 Budget: use balance of $92,300 in SPLOST III funds designated by Council in	$15,000.00	$77,300.00																			
FY24 Budget: Use $21,339 in SPLOST III funds designated by Council in FY22 for		$21,339.00																			
FY24 Budget recommendation: Designate $200K of $247,700 in SPLOST III (Police)			**$60,000.00**	**$50,000.00**	**$60,000.00**	**$30,000.00**															
Balance of CIP Funds Needed		$119,851.00	**$54,500.00**	-$19,500.00	$128,500.00	$99,830.00	$130,354.00	$301,368.00	$27,000.00	$104,994.00	$59,998.00	$160,210.00	$110,850.00	$160,569.00	$304,145.00	$153,400.00	$78,650.00	$60,015.00	$16,037.00	$0.00	$50,006.00
Capital Improvement Fund (Bank Balance - FY24 is as of 3/29/2024) - No annual	$318,307	$245,093	**$190,593**	$210,093	$81,593	-$18,237	-$148,591	-$449,959	-$476,959	-$581,953	-$641,951	-$802,161	-$913,011	-$1,073,580	-$1,377,725	-$1,531,125	-$1,609,775	-$1,669,790	-$1,685,827	-$1,685,827	-$1,735,833
Capital Improvement Fund (Bank Balance) **C**	$318,307.27	$198,456.27	**$143,956.27**	$163,456.27	$34,956.27	-$64,873.73	-$195,227.73	-$496,595.73	-$523,595.73	-$628,589.73	-$688,587.73	-$848,797.73	-$959,647.73	-$1,120,216.73	-$1,424,361.73	-$1,577,761.73	-$1,656,411.73	-$1,716,426.73	-$1,732,463.73	-$1,732,463.73	-$1,782,469.73
$318,307.27																					
***ESTIMATED Annual Budget Contribution* D**	$0.00	$0.00	$0.00																		
Capital Improvement Fund (Bank Balance after annual contribution) **E**	$318,307.27	$198,456.27	**$143,956.27**	$163,456.27	$34,956.27	-$64,873.73	-$195,227.73	-$496,595.73	-$523,595.73	-$628,589.73	-$688,587.73	-$848,797.73	-$959,647.73	-$1,120,216.73	-$1,424,361.73	-$1,577,761.73	-$1,656,411.73	-$1,716,426.73	-$1,732,463.73	-$1,732,463.73	-$1,782,469.73

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). These funds may be from General Fund Reserve or from General Fund Operating Budget set asides at the Department level.

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.

FINAL 4/29/2024

Attachment G

CITY OF WATKINSVILLE - GENERAL FUND
Profit & Loss Budget vs. Actual - EXPENSES
July 1, 2024 through June 30, 2025

	Expenses shown for Jul 1, 2023 - March 31, 2024	FY24 Budget (Approved & Amended)	$ Over Budget	% of Budget	FY2025 PROJECTED	% change	$ change
CEMETERY							
4950-Cemetery	0.00	7,500.00	-7,500.00	0.0%	$10,000		
CEMETERY - Other	0.00		0.00				
Total CEMETERY	0.00	7,500.00	-7,500.00	0.0%	$10,000	33.33%	2,500.00
CODE COMPLIANCE							
7450 - Code Compliance	74,449.46	90,884.00	-16,434.54	81.92%	$88,637		
CODE COMPLIANCE - Other	0.00		0.00				
Total CODE COMPLIANCE	74,449.46	90,884.00	-16,434.54	81.92%	$88,637	-2.47%	(2,247.44)
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	5,000.00	-5,000.00	0.0%	$5,000	0.00%	-
6200-Parks	143,334.94	270,163.00	-126,828.06	53.05%	$397,580	47.16%	127,417.27
6500 - Library	22,473.20	33,471.00	-10,997.80	67.14%	$53,830	60.82%	20,358.70
CULTURE & RECREATION - Other	0.00	0.00	0.00				
Total CULTURE & RECREATION	165,808.14	308,634.00	-142,825.86	53.72%	$456,410	47.88%	147,775.97
GENERAL GOVERNMENT							
1110-Governing Body	9,450.00	12,600.00	-3,150.00	75.0%	$12,600		-
1310-Mayor	0.00	0.00	0.00	#DIV/0!	$9,700		9,700.00
1400-Elections	123.32	0.00	123.32		$0		-
1500-General Administration							
1565 - Administration Buildings	37,268.72	34,527.00	2,741.72	107.94%	$54,313	57.31%	19,786.03
1500-General Administration - Other	380,085.49	514,825.00	-134,739.51	73.83%	$488,561	-5.10%	(26,264.17)
Total 1500-General Administration	417,354.21	549,352.00	-131,997.79	75.97%	$542,874	-1.18%	(6,478.14)
1590-Community Affairs Spec.	0.00	0.00	0.00				
GENERAL GOVERNMENT - Other	0.00	0.00	0.00				
Total GENERAL GOVERNMENT	426,927.53	561,952.00	-135,024.47	75.97%	$565,174	0.57%	3,221.86
HOUSING & DEVELOPMENT							
7220-Building Inspector	95,956.30	127,447.00	-31,490.70	75.29%	$223,646		
HOUSING & DEVELOPMENT - Other	0.00	0.00	0.00				
Total HOUSING & DEVELOPMENT	95,956.30	127,447.00	-31,490.70	75.29%	$223,646	75.48%	96,199.01
ECONOMIC DEVELOPMENT AND ASSISTANCE							
7540 - Tourism	94,820.24	131,697.00	-36,876.76	72.0%	$123,798		
Total ECONOMIC DEVELOPMENT AND ASSISTANCE	94,820.24	131,697.00	-36,876.76	72.0%	$123,798	-6.00%	(7,899.36)
JUDICIAL							
2100 - Judicial Administration	119,129.07	172,851.00	-53,721.93	68.92%	$178,514		
JUDICIAL - Other	0.00	0.00	0.00				
Total JUDICIAL	119,129.07	172,851.00	-53,721.93	68.92%	$178,514	3.28%	5,662.61
PUBLIC SAFETY							
3200-Police	610,928.96	853,656.00	-242,727.04	71.57%	$913,153	6.97%	59,496.81
3500-Fire	14,000.00	14,000.00	0.00	100.0%	$15,000	7.14%	
PUBLIC SAFETY - Other	0.00	0.00	0.00				
Total PUBLIC SAFETY	624,928.96	867,656.00	-242,727.04	72.02%	$928,153	6.97%	60,496.81
PUBLIC WORKS							
4200-Highways & Streets	376,775.83	581,135.00	-204,359.17	64.83%	$613,525	5.57%	
4260-Street Lighting	43,630.05	50,400.00	-6,769.95	86.57%	$58,200	15.48%	
PUBLIC WORKS - Other	0.00	0.00	0.00				
Total PUBLIC WORKS	420,405.88	631,535.00	-211,129.12	66.57%	$671,725	6.36%	40,189.93
TOTAL	**2,022,425.58**	**2,900,156.00**	**-877,730.42**	**69.74%**	**$3,246,055**	**11.93%**	**345,899**

FINAL 4/29/2024

CITY OF WATKINSVILLE - GENERAL FUND
Profit & Loss Budget vs. Actual - CEMETERY
July 1, 2024 through June 30, 2025

	Expenses shown for Jul 1, 2023 - March 31, 2024	FY24 Budget (Approved & Amended)	$ Over Budget	% of Budget	FY2025 PROPOSED	NOTES
Ordinary Income/Expense						
Expense						
52 · PURCHASE OF SERVICE						
52.222 · Repairs & Maintenance-BLDG/Grou	$0	$2,500	-$2,500	0.0%	$5,000	Covers cost of maintenance performed by Public Works.
52.390 . Contract Labor	$0	$0	$0	0.0%	$5,000	Planned $5,000 for tree maintenance.
Total 52 · PURCHASE OF SERVICE	$0	$0	$0	0.0%	$10,000	
53.100 . SUPPLIES						
53.160 . Small Equipment	$0	$5,000	$0			
Total 53.100 . SUPPLIES	$0	$5,000	-$5,000		$0	
54 · CAPITAL OUTLAY						
54.220 · Capital Outlay - Vehicle	$0	$0	$0	0.0%	$0	
Total 54 · CAPITAL OUTLAY	$0	$0	$0	0.0%	$0	
Total Expense	$0	$7,500	-$7,500	0.0%	**$10,000**	

$2,500 Difference over FY24 Budget

FINAL 4/29/2024

CITY OF WATKINSVILLE - GENERAL FUND
Profit & Loss Budget vs. Actual - CODE COMPLIANCE
July 1, 2024 through June 30, 2025

	Expenses shown for Jul 1, 2023 - March 31, 2024	FY24 Budget (Approved & Amended)	$ Over Budget	% of Budget	FY2025 PROPOSED	NOTES
Ordinary Income/Expense						
Expense						
51 · PERSONAL SERVICES						
51.110 · Salaries - Regular Employee	$48,226	$58,982	-$10,757	81.8%	$59,324	Includes $58,955.10 salary for Code Compliance Officer/Public Works Supervisor plus 368.47 for potential 2.5% Merit Pay increase.
51.210 · Group Insurance	$7,639	$7,334	$305	104.2%	$7,227	Represents current benefit costs for 3 months + estimated 5% increase in medical, 4% increase in dental, and 0% change in vision coverage for 7 months + 100% cost of life insurance ($214.76/yr) + $60 ($5/employee/month for Georgia Chamber SMART Plan Dues x 1 employee x 12 mo) + 257/employee/year x 1 employee (Short-Term Disability) + $356/employee/year x 1 employee (Long Term Disability)
51.220 · Fica Expense	$3,638	$4,428	-$790	82.2%	$4,538	2024 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	$1,261	$1,736	-$475	72.64%	$1,780	3% Regular Salaries
51.660 - Payroll Expenses & 66000 Expenses	$0	$0	$0	0.0%	$0	
Total 51 · PERSONAL SERVICES	**$60,763**	**$72,480**	**-$11,717**	**83.8%**	**$72,868**	
52 · PURCHASE OF SERVICE						
52.120 · Legal & Professional	$0	$5,000	-$5,000	0.0%	$3,000	Covers legal fees associated with code issues that progress to court
52.220 · Repairs & Maintenance-Vehicles	$4,640	$700	$3,940	662.9%	$700	
52.222 · Repairs & Maintenance-BLDG/Grou	$0	$0	$0	0.0%	$0	
52.223 · Repair & Maintenance-Computers	$552	$1,388	-$836	39.7%	$1,112	Includes Annual Charges to Athens Micro for 1 user @ $92.63/month/user. See AthensMicro tab.
52.310 · Liability Insurance	$2,167	$3,532	-$1,365	61.4%	$4,010	GIRMA Property & Liability (does NOT include Library premium) and Worker's Compensation for one employee
52.320 · Telephone	$127	$276	-$149	45.9%	$0	~~VOIP - $215 rent (Graybar) + $15 service = $230/month. 10 phones in City, so $23/month per user. 1 user~~
52.321 · Cellphones	$363	$540	-$177	67.2%	$540	Budget $45/month (includes fees and taxes)
52.322 · Internet	$0	$0	$0	0.0%	$0	
52.350 · Travel	$557	$1,200	-$643	46.4%	$1,200	Hotel for conferences. 3 nights/conference @ $200/night x 2 conferences
52.360 · Dues & Subscriptions	$253	$350	-$97	72.3%	$650	GACE Dues ($170), Dropbox license ($150), APWA - GA Chapter ($300)

	52.370 · Education & Training	$495	$1,100	-$605	45.0%	$1,000	GACE ($585 conference fee), EPD Stormwater classes and/or APWA
	52.390 · Contract Labor/Poll Worker	$0	$0	$0	0.0%	$0	
Total 52 · PURCHASE OF SERVICE		**$9,153**	**$14,086**	**-$4,933**	**65.0%**	**$12,211**	
53 · SUPPLIES							
	53.110 · General Supplies & Mat	$1,500	$700	$800	214.3%	$500	
	53.111 · Postage	$8	$500	-$492		$200	Covers postage for certified mail sent to address Code compliance issues
	53.127 · Gasoline	$921	$2,068	-$1,147	44.5%	$1,357	Reference WEX fuel card tab. Estimate $3.24/gallon.
	53.130 · Meals	$451	$900	-$449	50.1%	$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
		$1,653	$0	$0			
	53.171 Uniforms - Rental & Purchase	$0	$150	-$150	0.0%	$600	Uniforms, boots, jackets (budgeted $600 x 1 employee)
Total 53 · SUPPLIES		**$4,533**	**$4,318**	**$215**	**105.0%**	**$3,557**	
56 . DEPRECIATION AND AMORITIZATION							
	56.100 . Vehicle Replacement	**$2,500**	**$0**	**$2,500**			
Total 56 . DEPRECIATION AND AMORITIZATION			**$0**	**$0**	-	**$0**	
Total Expense		**$74,449**	**$90,884**	**-$16,435**	**81.9%**	**$88,637**	

-$2,247 Difference over FY24 Budget

FINAL 4/29/2024

CITY OF WATKINSVILLE - GENERAL FUND
Profit & Loss Budget vs. Actual - CULTURE & REC
July 1, 2024 through June 30, 2025

	Expenses shown for Jul 1, 2023 - March 31, 2024	FY24 Budget (Approved & Amended)	$ Over Budget	% of Budget	FY2025 PROPOSED	NOTES
CULTURE & RECREATION						
6122-Recreation Centers	$0	$0				
6172 - Eagle Tavern Museum	$0	$0				
6173 - OCAF	$0	$5,000	-$5,000	0.0%	$5,000	Use funds to replace six (6) more Art Panels. Covers artist stipend, new boards, and installation.
6500 - Library	$22,473	$33,471	-$10,998	58.4%	$48,762	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. FY25 Amount is $25,851.96. PLUS per MOU with County, half of maintenance expenses for interior of library building (est. $22,910/yr).
52.310 · Liability Insurance					$4,600	GIRMA Insurance premium for Library building
CULTURE & RECREATION - Other						
Total CULTURE & RECREATION	**$22,473**	**$38,471**	**-$15,998**	**58.4%**	**$58,362**	
TOTAL	**$22,473**	**$38,471**	**-$15,998**	**58.4%**	**$58,362**	

$21,421 *Difference over FY24 Budget ($4,825.76 is increase in taxes collected on Wire Park property that are due per LSA, $4,600 for Insurance of new Library building, and $11,995 increase to cover full year of sharing interior maintenance costs with Oconee County (est. $22,910/yr) at library).*

FINAL 4/29/2024

CITY OF WATKINSVILLE - GENERAL FUND
Profit & Loss Budget vs. Actual - FIRE DEPARTMENT
July 1, 2024 through June 30, 2025

	Expenses shown for Jul 1, 2023 - March 31, 2024	FY24 Budget (Approved & Amended)	$ Over Budget	% of Budget	FY2025 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	$1,500	$0	11%	$1,500	
52.370 · Education & Training						
Total 52 · PURCHASE OF SERVICE	**$1,500**	**$1,500**	**$0**		**$1,500**	
53 · SUPPLIES						
53.110 · General Supplies & Mat	$11,750	$11,900	-$150	85%	$12,750	
53.130 . Meals	$750	$600	$150	4%	$750	
53.160 . Small Equipment						
Total 53 · SUPPLIES	**$12,500**	**$12,500**	**$0**		**$13,500**	
54 · CAPITAL OUTLAY						
54.120 · Site Improvements						
54.230 · Furniture & Fixtures						
Total 54 · CAPITAL OUTLAY	**$0**	**$0**	**$0**		**$0**	
Total Expense	**$14,000**	**$14,000**	**$0**	**100%**	**$15,000**	

$1,000 Difference over FY24 Budget

FINAL 4/29/2024

CITY OF WATKINSVILLE - GENERAL FUND
Profit & Loss Budget vs. Actual - GENERAL ADMIN BLDG
July 1, 2024 through June 30, 2025

	Expenses shown for Jul 1, 2023 - March 31, 2024	FY24 Budget (Approved & Amended)	$ Over Budget	% of Budget	FY2025 PROPOSED	NOTES
Ordinary Income/Expense						
Expense						
52 · PURCHASE OF SERVICE						
52.220 . Repairs & Maintenance - Vehicles		-				
52.222 · Repairs & Maintenance-BLDG/Grou	$14,653	$9,350	$5,303	156.7%	$5,345	Covers HVAC maintenance on 4 units (est ~$640), Pest Control ($80/Qtr or $350 annual), Annual Fire Alarm Inspection ($855), $450/quarter for Convergint Fire Alarm monitoring ($1,800), Convergint Fire Alarm Servicing - Year 2 of 5 ($700), Contingency for unknown maintenance issues ($1,000)
52.223 . Repairs & Maintenance - Computers	$2,757	$5,277	-$2,520	52.2%	$5,723	Includes cost of Athens Micro maintenance and support of 2 Servers ($92.63/month * 2) PLUS $2,500 for annual software license renewals (SonicWall, MS, SSL, Domain) PLUS $1,000 SonicWall Advanced
52.233 . Rentals - Equipment					$3,558	Covers cost to lease copiers - 6 months with TIAA (@$260/mo - lease expires 12/31/2024) plus 6 months with new lease (@$333/mo for 3 years)
52.320 · Telephone	$3,409	$1,200	$2,209	284.1%	$4,689	AT&T VOIP ($346.31/mo) and equipment ($44.41/mo)
52.322 . Internet	$0		$0		$6,958	AT&T U-Verse Fiber @ $579.86/month
52.340 · Printing & Binding					$2,280	Covers cost of copies for all departments on leased copy machines. Budgeted @$190/month based on actual usage.
52.390 . Contract Labor	$5,225	$6,000	-$775	87.08%	$8,160	Covers $8,160 for weekly janitorial services at City Hall ($680/mo)
Total 52 · PURCHASE OF SERVICE	**$26,044**	**$21,827**	**$4,217**	**119.3%**	**$36,713**	
53 · SUPPLIES						
53.110 · General Supplies & Mat	$361	$1,500	-$1,139	24.0%	$1,500	covers toilet paper, cleaning supplies, interior painting supplies, ceiling tiles, light bulbs and fixtures, supplied bottled water & unit rental, etc.
53.111 · Postage					$1,500	$32.17/month to lease Pitney Bowes meter (3 yr agreement), plus postage
53.121 · Water/Sewer	$73	$200	-$127	36.4%	$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	$10,791	$11,000	-$209	98.1%	$14,400	$1200/mo covers electricity at City Hall
53.160 · Small Equipment	$0	$0	$0		$0	
Total 53 · SUPPLIES	**$11,225**	**$12,700**	**-$1,475**	**88.4%**	**$17,600**	
54 . CAPITAL OUTLAY						
54.230 Furniture & Fixtures	$0		$0			
Total 54. Capital Outlay	**$0**	**$0**	**$0**		**$0**	
56 . DEPRECIATION AND AMORITIZATION						
56.101 . Equipment	$0		$0			
Total 56 . DEPRECIATION AND AMORITIZATION	**$0**	**$0**	**$0**		**$0**	
57 · OTHER						
57.300 · Bad Debt Expense						
Total 57 · OTHER					**$0**	
Total Expense	**$37,269**	**$34,527**	**$2,742**	**107.9%**	**$54,313**	

$19,786 Difference over FY24 Budget

Upgraded to AT&T Fiber and charging all Departments here instead of each Department

Moved all AT&T internet and phone charges and all copier costs here from other departments for ease in accounting.

FINAL 5/31/2024

CITY OF WATKINSVILLE - GENERAL FUND
Profit & Loss Budget vs. Actual - GENERAL GOV
July 1, 2024 through June 30, 2025

	Expenses shown for Jul 1, 2023 - March 31, 2024	FY24 Budget (Approved & Amended)	$ Over Budget	% of Budget	FY2025 PROPOSED	NOTES
Ordinary Income/Expense						
Expense						
51 · PERSONAL SERVICES						
51.110 · Salaries - Regular Employee	$163,351	$227,280	-$63,929	71.9%	$230,452	Covers City Manager salary at pay grade 25C. In FY24, salary was $103,706.08 but based on Condrey Pay Study Council approved for July 1, 2024, should have been $106,633.62. With proposed 2.5% COLA, salary would be $109,299.46. City Clerk $75,467.51, Executive Assistant $44,932.32 plus $471.67 and $280.03 for potential 2.5% Merit Pay increases for City Clerk and Executive Assistant, respectively.
51.111 · Salaries - Council	$9,450	$12,600	-$3,150	75.0%	$12,600	$3000 annually for Mayor Pro Tem, and $2400 annually per Council member x 4 members
51.112 · Salaries - Mayor	$0	$0	$0	#DIV/0!	$9,700	9700 annually
51.130 . Overtime - Regular Employee	$123	$0	$123		$0	
51.210 · Group Insurance	$44,069	$59,488	-$15,419	74.1%	$46,845	Represents current benefit costs for 3 months + estimated 5% increase in medical, 4% increase in dental, and 0% change in vision coverage for 7 months + 100% cost of life insurance ($214.76/yr/employee) + $60 ($5/employee/month for Georgia Chamber SMART Plan Dues x 3 empee x 12 mo) + 257/employee/year x 3 employees (Short-Term Disability) + $356/employee/year x 3 employees (Long Term Disability). NOTE: One employee has opted out of medical insurance but will receive 75% of what the city would pay in empee medical premiums (based on 5.6% anticipated increase) if employee elected coverage.
51.220 · Fica Expense	$12,516	$17,060	-$4,544	73.4%	$17,630	2024 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	$4,456	$6,690	-$2,234	66.6%	$6,914	3% of Regular Salaries
51.660 . Payroll Expenses & 66000	$0					
Total 51 · PERSONAL SERVICES	**$233,965**	**$323,118**	**-$89,153**	**72.4%**	**$324,139**	
52 · PURCHASE OF SERVICE						
52.120 · Legal & Professional	$64,482	$100,000	-$35,518	64.5%	$99,300	Attorney - $36K (~$52k/year in legal: $36k covers general legal work, agenda setting/meeting/post meeting, and $16k covers items related to Housing & Dev - see Housing & Dev tab), Engineer - $15K (~$24k/year in engineering (non SPLOST): $15k covers general engineering work/non SPLOST, agenda setting/meeting/post meeting and $9k covers items related to Housing & Dev - see Housing & Dev tab)), Tax Commissioner $3000 (for Millage Rate Digest), Annual Audit and RLGF Report ($28,300), GMA Telecommunications & R/W Agreement ($2,000), and $10,000 for Bob Smith Lawsuits ($5,000 for Insurance deductibles, $5,000 for city attorney counsel), and $5,000 for Bob Smith Open Records Requests (city attorney counsel).

52.220 · Repairs & Maintenance-Vehicles	$0	$0	$0		$0	
52.222 · Repairs & Maintenance-BLDG/Grou	$0	$0	$0		$0	Covered in General Admin Bldg Budget
52.223 · Repair & Maintenance-Computers	$13,403	$12,495	$908	107.3%	$10,004	Includes Annual Charges to Athens Micro for 9 users (Mayor, 5 Council, Manager, Clerk, Admin Coord) @ $92.63/month/user (See AthensMicroBill tab))
52.231 . Rentals - Land and Buildings	$2,010	$1,900	$110	105.8%	$4,330	Covers $1600 lease of N. Main St lot (Hardigree) and $450 taxes, per lease agreement and $2,280 lease of Main St. parking lot (Christian Church) per lease agreement.
52.233 . Rentals - Equipment	$2,016	$1,560	$456	129.2%		~~Covers cost of copier lease with TIAA ($130/mo)~~
52.240 · Construction Services	$0	$0	$0		$0	
52.300 · Election Expense	$15,395	$14,000	$1,395		$0	General Election year, so County covers all expenses for all election activity per IGA.
52.310 · Liability Insurance	$6,502	$10,595	-$4,093	61.4%	$12,030	GIRMA Property & Liability (does NOT include Library premium) and Worker's Compensation for 3 employees plus M&C
52.320 · Telephone	$1,480	$1,104	$376	134.1%		~~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	$1,267	$1,680	-$413	75.4%	$1,704	Mayor, Robin ($75/quarter ea x 2 x 4 quarters ($600); Manager, Julie ($46/mo x 2 x 12 mo ($1,104).
52.322 · Internet	$1,080	$1,200	-$120	90.0%		~~AT&T expense for internet ($100/month)~~
52.330 · Advertising	$2,102	$4,120	-$2,018	51.0%	$1,104	Includes newspaper print ads [Guide to Oconee ($330), High School Football Salute ($195)], $579 for annual Millage Rate and Budget Ads required by law.
52.340 · Printing & Binding	$1,708	$1,800	-$92	94.9%		~~Covers cost of copies @$150/month~~
52.350 · Travel	$686	$5,160	-$4,475	13.3%	$5,160	City Manager (1 trip), City Clerk (2 trips), Mayor (1 trip), Council (1 member @ 1 trip) and Executive Assistant (1 trip). Estimate covers $3,000 in hotel expenses (covers a 3-night conference stay per person; 6 trips @ $200/night x 3 nights) and mileage reimbursement ($260/440 mile roundtrip x 6 or $1,300).
52.360 · Dues & Subscriptions	$27,752	$33,643	-$5,891	82.5%	$36,953	Covers subscriptions: $5,000 SuiteOne A/V service for Council meetings, $5024 civic plus website, $900 for 500 messages/yr, $14,000 GovTech Financial Management Software Subscription, $520 RingCentral annual subscription, $300 Dropbox licenses (2 @ $150), $1000 SonicWall Advanced Gateway Security Firewall annual license, $375 Oconee Chamber dues, $650 Municode Hosting Code online, $2,790 Municode Annual Supplement, $1895 GMA Dues, $3000 NEGRC Dues, $275 GCCMA Dues, $50 P-card annual fee (1 card), $325/yr for OrdBank Municode (posting of ordinances inbetween annual codification), $670 for Adobe Acrobat Licenses (2 @ $335 ea), and $179 for Amazon Business Membership.

52.370 · Education & Training	$1,290	$4,250	-$2,960	30.4%	$3,696	Covers registration fees for 1 conference ea: City Manager, Mayor, 2 Council members @ $400/conference ($1,600), plus Cities United for Mayor ($400), $1,200 for required Clerk training, and $496 for Executive Assistant training opportunities.
52.390 · Contract Labor/Poll Worker	$513	$0	$513			
Total 52 · PURCHASE OF SERVICE	**$141,686**	**$193,507**	**-$51,821**	**73.2%**	**$174,280**	
53 · SUPPLIES						
53.110 · General Supplies & Mat	$8,636	$7,200	$1,436	120.0%	$7,909	Includes following: general supplies ($4,312.74), $100/month for Mayor's expenses ($1,200), $2,396 for community branding items.
53.111 · Postage	$454	$0				~~$32.17/month to lease Pitney Bowes meter (3 yr agreement), plus postage~~
53.121 . Water/Sewer		$0	$0		$0	Charged to Gen Admin-Bldg
53.123 . Electricity	$0	$0	$0		$0	Charged to Gen Admin-Bldg
53.127 · Gasoline	$0	$0	$0		$0	
53.130 . Meals	$3,413	$3,600	-$187	94.8%	$4,000	$2400 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	$0		$0			
53.170 . Supplies - Other	$1,381	$0	$1,381		$0	
53.171 . Uniforms (Rental and Purchase)					$1,000	city branded shirts (budgeted ~$110/person/year - 3 staff, 6 M&C)
Total 53 · SUPPLIES	**$13,884**	**$10,800**	**$3,084**	**128.6%**	**$12,909**	
56.100 . Vehicle Replacement	$0		$0			
Total . DEPRECIATION AND AMORITIZATION	$0	$0	$0		$0	
58.100 . Principal Payments	$0					
58.100 . Principal Payments	$0	$0	$0		$0	
Total 57 · PRINCIPAL PAYMENTS	**$0**	**$0**	**$0**		**$0**	
Total Expense	**$389,535**	**$527,425**	**-$137,890**	**73.9%**	**$511,329**	

-$16,096 Difference over FY24 Budget

FINAL 4/29/2024

CITY OF WATKINSVILLE - GENERAL FUND
Profit & Loss Budget vs. Actual - HOUSING & DEV
July 1, 2024 through June 30, 2025

	Expenses shown for Jul 1, 2023 - March 31, 2024	FY24 Budget (Approved & Amended)	$ Over Budget	% of Budget	FY2025 PROPOSED	NOTES
Ordinary Income/Expense						
Expense						
52 · PURCHASE OF SERVICE						
52.120 · Legal & Professional	$17,120	$22,000	-$4,880	77.8%	$25,000	Includes ~$16k for Attorney (reviews applications, ads, agreements, counsel) and $9k for Engineer (plans review, plats, etc.)
52.121 · Building Inspector	$78,267	$104,247	-$25,980	75.1%	$197,446	Estimated building permit fees to be charged by Bureau Veritas, the city's third party building permits and inspections contractor. 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 D.**
52.330 · Advertising	$345	$450	-$105	76.7%	$450	Covers cost of required legal notices ($30 ea) for variances, public hearings, etc.
Total 52 · PURCHASE OF SERVICE	**$95,732**	**$126,697**	**-$30,965**	**75.6%**	**$222,896**	
53.110 General Supplies & Material	$224	$750	-$526	29.9%	$750	Annual printing of zoning maps for office
53.130 Meals	$0	$0	$0		$0	
57.300 · Bad Debt Expense	$0	$0	$0		$0	
Total	**$224**	**$750**	**-$526**	**29.9%**	**$750**	
Total Expense	**$95,956**	**$127,447**	**-$31,491**	**75.3%**	**$223,646**	

75.48% Difference over FY24 Budget

FINAL 4/29/2024

CITY OF WATKINSVILLE - GENERAL FUND
Profit & Loss Budget vs. Actual - JUDICIAL ADMIN
July 1, 2024 through June 30, 2025

	Expenses shown for Jul 1, 2023 - March 31, 2024	FY24 Budget (Approved & Amended)	$ Over Budget	% of Budget	FY2025 PROPOSED	NOTES
Ordinary Income/Expense						
Expense						
51 · PERSONAL SERVICES						
51.110 · Salaries - Regular Employee	$87,390	$117,869	-$30,479	74.1%	$120,430	Covers 73,626.84 for Municipal Ct. Clerk/Finance Director and 46,055.63 for Judicial Assistant plus 460.17 and 287.85, respectively for potential 2.5% Merit Pay increases.
51.130 . Overtime - Regular Employee	$208	$0	$208		$1,328	Judicial Assistant @ 40 hours annually @ $33.21/hour/employee
51.210 · Group Insurance	$7,758	$12,496	-$4,738	62.1%	$12,260	Represents current benefit costs for 3 months + estimated 5% increase in medical, 4% increase in dental, and 0% change in vision coverage for 7 months + 100% cost of life insurance ($214.76/yr/employee) + $60 ($5/employee/month for Georgia Chamber SMART Plan Dues x 1 employee x 12 mo) + 257/employee/year x 2 employees (Short-Term Disability) + $356/employee/year x 2 employees (Long Term Disability). *NOTE: One employee has opted out of insurance but will receive 75% of what the city would pay in employee premiums (based on 5.6% anticipated increase) if employee elected coverage.*
51.220 · Fica Expense	$6,711	$8,903	-$2,192	75.4%	$9,315	2024 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	$1,561	$2,155	-$594	72.4%	$3,590	3% Reg. & OT Salary of Department Director and Judicial Assistant.
51.660 - Payroll Expenses & 66000	$0		$0			
Total 51 · PERSONAL SERVICES	**$103,627**	**$141,423**	**-$37,796**	**73.3%**	**$146,924**	
52 · PURCHASE OF SERVICE						
52.120 . Legal and Professional	$6,615	$11,000	-$4,385	60.1%	$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	$0	$0		$0	
52.223 · Repair & Maintenance-Computers	$2,017	$2,777	-$760	72.6%	$2,223	Includes Annual Charges to Athens Micro for 2 users @ $92.63/month/user. See AthensMicro tab.
52.310 · Liability Insurance	$4,335	$7,063	-$2,728	61.4%	$8,020	GIRMA Property & Liability (does NOT include Library premium) and Worker's Compensation for 2 employees

	52.320 . Telephone	$127	$276	-$149	45.9%		~~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	$408	$552	-$144	73.9%	$852	Budget $46/month for Department Director ($552) and $75/quarter ea x 4 quarters for Judicial Assistant ($300)
	52.330 . Advertising	$0	$250	-$250	0.0%	$250	
	52.340 · Printing & Binding	$0	$250	-$250	0.0%	$250	Covers cost of outside print jobs.
	53.111 · Postage	$0	$750	-$750	0.0%	$500	Mailing of court notices.
	52.350 · Travel	$159	$3,150	-$2,991	5.1%	$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	$0	$250	-$250	0.0%	$0	
	52.360 · Dues & Subscriptions	$160	$200	-$40	80.0%	$395	Covers fees for Clerk (ICJE) dues/TAC/GMCCC/GMCA
	52.370 · Education & Training	$1,169	$3,100	-$1,931	37.7%	$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	$0	$0	$0		$0	
Total 52 · PURCHASE OF SERVICE		**$14,990**	**$29,618**	**-$14,628**	**50.6%**	**$29,740**	
53 · SUPPLIES				$0			
	53.110 · General Supplies & Mat	$512	$750	-$238	68.3%	$750	
	53.130 . Meals	$0	$660	-$660	0.0%	$700	Includes $175/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	$0	$0		$0	
	53.170 . Supplies - Other	$0	$0	$0		$0	
	53.171 . Uniforms - Rental and Purchase	$0	$400	-$400	0.0%	$400	
Total 53 · SUPPLIES		**$512**	**$1,810**	**-$1,298**	**28.29%**	**$1,850**	
Total Expense		**$119,129**	**$172,851**	**-$53,722**	**68.9%**	**$178,514**	

$5,663 Difference over FY24 Budget

FINAL 4/29/2024

CITY OF WATKINSVILLE - GENERAL FUND
Profit & Loss Budget vs. Actual - PARKS
July 1, 2024 through June 30, 2025

	Expenses shown for Jul 1, 2023 - March 31, 2024	FY24 Budget (Approved & Amended)	$ Over Budget	% of Budget	FY2025 PROPOSED	NOTES
Ordinary Income/Expense						
Expense						
51 · PERSONAL SERVICES						
51.110 · Salaries - Regular Employee	$33,696	$46,078	-$12,382	73.1%	$88,263	Covers $50,836.80 for Parks Manager and $36,878.05 for Parks Technician *(pay grade 10A; employee hired in FY24 Q4, so pay scale increase of 2.5% in July 2024 does not occur until October 22, 2024 - end of 6 month probationary period)* plus $317.3 and $230.49 for potential 2.5% Merit Pay increases.
51.130 . Overtime - Regular Employee	$721	$602	$119	119.8%	$1,120	Parks Technician @ 40 hours annually @ $28/hour/employee
51.210 · Group Insurance	$4,109	$7,334	-$3,225	56.0%	$14,195	Represents current benefit costs for 3 months + estimated 5% increase in medical, 4% increase in dental, and 0% change in vision coverage for 7 months + 100% cost of life insurance ($214.76/yr) + $60 ($5/employee/month for Georgia Chamber SMART Plan Dues x 2 employees x 12 mo) + 257/employee/year x 2 employees (Short-Term Disability) + $356/employee/year x 2 employees (Long Term Disability)
51.220 · Fica Expense	$2,582	$3,505	-$923	73.7%	$6,838	2024 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	$1,007	$1,374	-$367		$1,525	3% Reg. Salary of Department Director. Parks Technician not eligible until FY26.
51.660 . Payroll Expenses	$0	$0	$0			
Total 51 · PERSONAL SERVICES	**$42,115**	**$58,893**	**-$16,411**		**$113,097**	
52 · PURCHASE OF SERVICE						
52.120 . Legal & Professional	$0	$0	$0			
52.211 . Garbage Contract	$135	$0	$135		$0	
52.213 . Disposal - Landfill	$62		$62		$1,000	Cost of disposal at Oconee Landfill or Walton Landfill of various debris collected by crews
52.220 · Repairs & Maintenance-Vehicles	$818	$0	$818		$1,000	Maintenance on Kubota UTV
52.222 · Repairs & Maintenance-BLDG/Grou	$5,716	$4,000	$1,716	142.9%	$11,100	Includes $2,000 for dumpster rental for HSP Park (includes all ped cans around the city), $5000 (Urban Forest Board/tree removal), $1,100 ($550/visit x 2 visits) for equipment maintenance at Playground of Possibilities, and $1,000 for turf maintenance and repair @ Playground of Possibilities, $1,000 for beautification and/or maintenance of 4 main entryway signs, and $1,000 for Thomas Farm Preserve bathroom maintenance (eg: pipe bursts, electricity, etc.).
52.223 · Repair & Maintenance-Computers	$1,653	$1,000			$1,112	Includes Annual Charges to Athens Micro for 1 user @ $92.63/month/user. See AthensMicro tab.

	52.231 . Rentals - Land and Buildings	$0	$0	$0	0.0%		
	52.233 . Rentals - Equipment	$0	$0	$0	0.0%	$0	
	52.310 . Liability Insurance	$2,525	$3,532	-$1,007	71.5%	$8,020	GIRMA Property & Liability (does NOT include Library premium) and Worker's Compensation for 2 employees
	52.321 · Cellphones	$948	$1,212	-$264	0.0%	$2,292	Budget $46/month for Department Director city phone and $75/quarter stipend x 1 employee. Plus $40/month/hotspot x 3 hotspots: @ Rocket Field, @ Harris Shoals Park, and @ Thomas Farm Preserve to support Blink security cameras.
	52.330 . Advertising	$0	$0	$0	0.0%	$0	
	52.340 . Printing and Binding	$134	$500	-$366	26.7%	$496	Covers cost of outside print jobs for park fliers, posters, signage, etc.
	52.360 · Dues & Subscriptions	$205	$565	-$360	36.3%	$520	Annual fee of $25 for maintaining P-card, $75 for Wholesale license, and $30/month ($10/month for each subscription for Blink cameras @ Rocket Field, @ Harris Shoals Park, @ Thomas Farm Preserve). $60 Georgia Recreation and Parks Association annual membership x 1
	52.370 · Education & Training	$0	$500	-$500	0.0%	$850	Staff training classes on park maintenance and preservation. GRPA Fall Conference registration for Parks Manager, $350.
	52.390 . Contract Labor	$9,850	$12,000	-$2,150	82%	$31,344	Rocket Field programming & maintenance plus maintenance around Rocket Field (outside fence) by The Yard: $2167/mo. Cost of $1,800/year to cover Total Care Lawn Care to fertilize and spray for weeds at Rocket Field. Expenses to bush hog of Thomas Farm Preserve (3 x $1,000/time). $45/month for Curbside to service two (2) roll carts at Rocket Field. $1,000 for unanticipated expenses
Total 52 · PURCHASE OF SERVICE		**$22,046**	**$23,309**	**-$1,916**	**94.6%**	**$57,733**	
53 · SUPPLIES							
	53.110 · General Supplies & Mat	$1,749	$2,000	-$251	87.5%	$5,000	Supplies for park facilities (eg: bathroom and cleaning supplies @HSP and TFP) plus purchase Blink 10-camera system ($600) for Thomas Farm Preserve.
	53.121 · Water/Sewer	$833	$660	$173	126.2%	$1,620	Estimate $100/month for Rocket Field (Acct#67211) bathrooms, concession area, and irrigation AND $20/month for Thomas Farm Preserve (Acct#68099) bathrooms. NOTE: Per 1991 Water & Sewer Agreement with County, HSP (acct.#68099) kitchen/bathrooms are no charge up to 3,000 gallons per month (est. $10/month).
	53.123 · Electricity	$2,437	$3,600	-$1,163	67.7%	$5,952	$300/month covers Rocket Field lighting, scoreboard, stage, and concession/scorer's box/restrooms, $150/month covers Thomas Farm Preserve lighting and bathrooms, and $46/month for Harris Shoals Park.
	53.127 · Gasoline	$0	$1,224	-$1,224	0.0%	$1,357	Reference WEX fuel card tab. Estimate $3.24/gallon.
	53.160 . Small Equipment	$2,027	$2,500	-$473	81.1%	$2,500	Non-capital small tools specific to parks. Includes new chainsaw, edger/trimmer, backpack blower.
	53.170 . Supplies - Other	$1,155	$1,500	-$345	0.0%	$1,000	Miscellaneous supplies, like signs, etc.
	53.171 . Uniforms (Rental and Purchase)	$0	$600	-$600	0.0%	$1,200	Uniforms, boots, jackets (budgeted $600 x 2 employee)
Total 53 · SUPPLIES		**$8,201**	**$12,084**	**-$3,883**	**67.9%**	**$18,629**	

56 . DEPRECIATION AND AMORITIZATION							
	56.100 . Vehicle Replacement	$0	$0				
Total 56 . DEPRECIATION AND AMORITIZATION		$0	$0	$0	$ -	$0	
	58.1000 · Debt Expense Greenspace	$70,973	$175,877			$208,121	Year 2 of annual debt service for repayment of $3.55m, 20-year GEFA loan for Thomas Farm Preserve (12 months @ $17,343.43 /month)
Total Expense		**$143,335**	**$270,163**	**-$22,210**	**53.1%**	**$397,580**	

$127,417 Difference over FY24 Budget

(NOTE: Only paid 8 months of debt service on Thomas Farm in FY24, so $69,373.72 of increase in FY25 is that. Also, added on (1) FTE Parks Technician @ $36,878.05/year.)

$59,332 estimated cost of FTE Technician
$69,373 additional cost of debt service
$128,705

FINAL 4/29/2024

CITY OF WATKINSVILLE - GENERAL FUND
Profit & Loss Budget vs. Actual - POLICE
July 1, 2024 through June 30, 2025

	Expenses shown for Jul 1, 2023 - March 31, 2024	FY24 Budget (Approved & Amended)	$ Over Budget	% of Budget	FY2025 PROPOSED	NOTES
Ordinary Income/Expense						
Expense						
51 · PERSONAL SERVICES						
51.110 · Salaries - Regular Employee	$369,288	$540,524	-$171,236	68.32%	$540,533	Includes Chief ($87,519.18 plus $2,242.68 with 6-month probationary increase effective July 8 for a total of $89,707.16), Lieutenant ($66,702.28 plus $1,667.56 with 6-month probationary increase effective October 15 for a total of $68,369.84), Sergeant Hibler ($61,939.70), Sergeant Wade ($58,955.10), and Patrol Officers Anglin ($49,596.88), Krish (49596.88), Stearns ($49,596.88), Walker ($50,836.80), and VACANT Officer ($49,596.88) plus $3,596.82 for potential 2.5% Merit Pay increases (See Salary Report tab). Plus $7,500 in step increases for promotions during year.
51.114 . Salaries - Part Time Employee					$7,776	Includes part time patrol officer (24 hrs/mo x 12 months x 1 PT officer @ $27/hr)
51.130 . Overtime - Regular Employee	$8,505	$5,000	$3,505	170.1%	$8,840	Covers anticipated overtime expenses for 5 officers @ $36/hour x 30 hours/officer/year ($5,400) PLUS 2 Sergeants @ $43/hour x 40 hours/Sergeant/year ($3,870)
51.210 · Group Insurance	$68,904	$97,935	-$29,031	70.4%	$125,240	Represents current benefit costs for 3 months + estimated 5% increase in medical, 4% increase in dental, and 0% change in vision coverage for 7 months + 100% cost of life insurance ($214.76/yr/employee) + $540 ($5/employee/month for Georgia Chamber SMART Plan Dues x 9 employees x 12 mo) + 257/employee/year x 9 employees (Short-Term Disability) + $356/employee/year x 9 employees (Long Term Disability). NOTES: (A) Lieutenant was figured as Employee + Spouse at 2500 Ins Plan with Dental and Vision. Vacant Officer position was figured as Employee + Spouse at 2500 Ins Plan with Dental and Vision. (B) The cost of two (2) employees (Anglin, Krish) 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	$28,133	$41,154	-$13,021	68.4%	$42,027	2024 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	$2,381	$1,600	$781	148.8%	$13,364	3% of Regular & OT Salaries for potentially seven (7) participating employees (1 year reqt): Anglin, Hibler, Wade, Krish, Stearns, Walker, and Gale (6 months). Also includes $35/month/officer for Peace Officers Annuity Benefits Retirement Fund.
51.660 - Payroll Expense & 66000	$0	$0				
Total 51 · PERSONAL SERVICES	**$477,211**	**$686,213**	**-$209,002**	**69.54%**	**$737,780**	
52 · PURCHASE OF SERVICE						
52.110 · County Dispatch Service	$35,000	$35,000	$0	100.0%	$35,000	Annual cost of Dispatch Service provided to city by Oconee County
52.120 · Legal & Professional	$365	$0	$365	#DIV/0!	$300	Psychological Evaluations for vacancies.
52.213 - Disposal - Landfill	$0		$0			
52.220 · Repairs & Maintenance-Vehicles	$8,247	$5,000	$3,247	164.95%	$7,800	(Accounting for overage) Covers routine maintenance, tires ($4475), etc. for fleet of 11 vehicles
52.222 · Repairs & Maintenance-BLDG/Grou	$0		$0			Charged to Gen Admin-Bldg
52.223 · Repair & Maintenance-Computers	$11,341	$15,272	-$3,931	74.3%	$12,227	Includes Annual Charges to Athens Micro for 11 users (includes MDTs, server) @ $92.63/month/user. See AthensMicro tab.
52.233 . Rentals - Equipment	$672	$1,560	-$888	43.1%		~~Covers cost of copier lease with TIAA ($130/mo)~~
52.310 · Liability Insurance	$19,451	$31,785	-$12,334	61.2%	$36,089	GIRMA Property & Liability (does NOT include Library premium) and Worker's Compensation for 9 employees
52.320 · Telephone	$622	$1,380	-$758	45.1%		~~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	$5,337	$7,200	-$1,863	74.13%	$7,200	Cells provided: Chief @ $40/mo ($480), 9 MiFi connections for MDTs @ $40/month each ($4,320), and $75/quarter/officer x 8 officers (5 patrol, 2 sergeants, 1 lieutenant) x 4 quarters ($2,400)
52.322 · Internet	$2,250	$2,250	$0	100.0%	$5,550	iCloud (Trafficlogic) coverage for #2 VMS sign @ $1,300 for 2 years (pay upfront) PLUS 5 EV-12 radar/traffic calming signs @ $850/sign for 2 years (pay upfront). *Note: Have 9 total traffic calming signs with 2 that are older and non-iCloud. #1 VMS sign and 2 EV-12 radar signs are under a separate contract (paid in full) through FY26.*
52.330 · Advertising	$0	$0	$0			

52.340 · Printing & Binding	$898	$1,800	-$902	49.9%		~~Covers cost of copies @$150/month~~
52.350 . Travel	$318	$600	-$282	52.9%	$1,000	$1000 for 2, 3-night stays. Covers hotel expenses/parking for both GACP Chief events.
52.360 · Dues, Subscriptions & Fees	$9,090	$16,440	-$7,350	55.3%	$15,100	Covers WatchGuard (Motorola) Vehicle and Body Cam annual subscription fees ($8,500); FLOCK LPR Subscription ($6,000 Year 2), GA Chiefs of Police membership ($250) and Excellence in Policing (EIP) application ($350).
52.370 · Education & Training	$0	$1,100	-$1,100	0.0%	$1,100	Chief GACP Covers cost of course for win/sum conference registration $750 ($375x2); management/leadership trg for Sgt ($350)
52.390 · Contract Labor/Poll Worker	$592	$0	$592			
52.391 . Oconee Sheriffs Office Contract	$300	$1,500	-$1,200	20.0%	$1,000	$20/inmate charged
Total 52 · PURCHASE OF SERVICE	**$94,483**	**$120,887**	**-$26,404**		**$122,366**	
53 · SUPPLIES						
53.110 · General Supplies & Mat	$2,105	$4,476	-$2,371	47.0%	$4,476	Includes ammunition for training and duty use, various misc. purchases; based on historical spending
53.111 · Postage	$131	$200	-$69		$200	Covers postage for certified mail sent to address Police specific issues
53.127 · Gasoline	$21,143	$22,460	-$1,317	94.13%	$31,203	WEX Fuel cards. Estimate $3.24/gallon.
53.130 . Meals	$712	$645	$67	110.3%	$1,800	$18/day GPSTC Meal ticket x 8 ofc x 2 wks classes (10 days) is $1440; Chief conference X 2 = $360
53.160 · Small Equipment	$5,402	$5,250	$152	102.9%	$9,660	Cost of annual contract for 10 Tasers (iCloud service and data, warranty, etc.) with Axon for 5 years beginning October 1, 2024 at $880/Taser/year or $8,800/yr. plus $860 for yearly radar/lidar calibraton.
53.171 . Uniforms (Rental and Purchase)	$9,742	$13,525	-$3,783	72.0%	$5,668	Uniform replacements.Estimate $2,700 for 9 uniforms @ $300 each for FTEs, $2,667.2 bulletproof rifle vest plates (18 @ $148.23 9 front/9 back) and estimate $300 for uniform for PT officers.
Total 53 · SUPPLIES	**$39,234**	**$46,556**	**-$7,322**	**84.3%**	**$53,007**	
56 . DEPRECIATION AND AMORITIZATION						
56.100 Vehicle Replacement	$0	$0	$0	#DIV/0!		Set aside for future vehicle and equipment replacement.
Total 56 . DEPRECIATION AND AMORITIZATION	**$0**	**$0**	**$0**	**#DIV/0!**	**$0**	
57 · OTHER			$0			
57.201 · Peace Officers	**$0**	**$0**	**$0**		**$0**	
Total 57 · OTHER			$0			
61.322 . Transfer out - SPLOST III		$0				
Total Expense	**$610,929**	**$853,656**	**-$242,727**	**71.6%**	**$913,153**	

$59,497 Difference over FY24 Budget

6.97%

# of households (HH)	1416
Police services cost/HH	$644.88

FINAL 4/29/2024

CITY OF WATKINSVILLE - GENERAL FUND
Profit & Loss Budget vs. Actual - PUBLIC WORKS
July 1, 2024 through June 30, 2025

	Expenses shown for Jul 1, 2023 - March 31, 2024	FY24 Budget (Approved & Amended)	$ Over Budget	% of Budget	FY2025 PROPOSED	NOTES
Ordinary Income/Expense						
Expense						
51 · PERSONAL SERVICES						
51.110 · Salaries - Regular Employee	$74,636	$114,854	-$40,218	65.0%	$118,057	Covers three employees: Chaney ($37,800), Criswell ($41,724.13), and Wages ($37,800) plus $236.25, $254.42, and $236.25 respectively for potential 2.5% Merit Pay increases
51.130 . Overtime - Regular Employee	$552	$1,588	-$1,036	34.8%	$2,520	30 hours annually x 3 employees @ $28/hour/employee
51.210 · Group Insurance	$9,873	$21,485	-$11,612	46.0%	$20,822	Represents current benefit costs for 3 months + estimated 5% increase in medical, 4% increase in dental, and 0% change in vision coverage for 7 months + 100% cost of life insurance ($214.76/yr/employee) + $180 ($5/employee/month for Georgia Chamber SMART Plan Dues x 3 empee x 12 mo) + 257/employee/year x 3 employees (Short-Term Disability) + $356/employee/year x 3 employees (Long Term Disability).
51.220 · Fica Expense	$5,746	$8,787	-$3,041	65.4%	$9,224	2024 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	$0	$3,446	-$3,446	0.0%	$3,617	3% Reg. & OT Salaries
51.660 - Payroll Expenses &	$0		$0			
Total 51 · PERSONAL SERVICES	**$90,808**	**$150,160**	**-$59,352**	**60.5%**	**$154,241**	
52 · PURCHASE OF SERVICE						
52.120 · Legal & Professional	$4,213	$12,000	-$7,788		$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	$234,391	$376,878	-$142,487	62.2%	$390,816	3-year proposal (with 2, 1-year extensions) selected in 2020 for garbage and leaf & limb collection of detached residential (some small business downtown). Price is $23/unit/month. Total customer count projected is 1416 which includes Trove build out (currently underway). Wire Park detached residential will add 52 units but we are not estimating completion of those homes until after July 2025.
52.212 - Leaf & Limb Contract	$15,266		$15,266			Included above in Garbage Contract line item
52.213 . Disposal - Landfill	$845	$700	$145	120.7%	$1,000	Cost of disposal at Oconee Landfill or Walton Landfill of various debris collected by
52.220 · Repairs & Maintenance-Vehicles	$2,742	$3,000	-$258	91.4%	$3,000	Monthly maintenance on vehicles, tires, oil changes, etc.
52.222 · Repairs & Maintenance-BLDG/Grou	$3,755	$3,500	$255	107.3%	$5,852	Includes maintenance of public works buildings at 1030 Experiment Station Road ($4802, and annual service of mowers ($350 x 3).
52.223 · Repair & Maintenance-Computers	$0	$0	$0		$3,335	Includes Annual Charges to Athens Micro for 3 users @ $92.63/month/user. See
52.233 . Rentals - Equipment	$0	$0	$0	0.0%	$7,080	Cost to rent a mini excavator for 6, 1 week periods to begin maintenance of culverts.
52.310 · Liability Insurance	$5,447	$10,595	-$5,148	51.4%	$12,030	GIRMA Property & Liability (does NOT include Library premium) and Worker's Compensation for 3 employees
52.320 · Telephone	$0	$0	$0		$0	
52.321 . Cellphones	$375	$300	$75	125.0%	$900	Cell phone stipend of $75/quarter x 3 employees x 4 quarters

52.322 · Internet	$0	$0	$0		$0	
52.340 · Printing & Binding	$357	$300	$57	118.9%		
52.350 · Travel	$0	$0	$0			
52.360 · Dues & Subscriptions	$536	$500	$36	107.3%	$25	Cost of maintaining P-card
52.370 · Education & Training	$0		$0		$600	Additional training for 2 FT
52.390 · Contract Labor/Poll Worker	$450	$550	-$100	81.8%	$900	Cost for contractor to annually sweep Harden Hill curbline 1 x month @$75/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	**$268,376**	**$408,323**	**-$139,947**	**65.7%**	**$437,537**	
53 · SUPPLIES						
53.110 · General Supplies & Mat	$7,358	$8,000	-$642	92.0%	$8,000	Covers cost of tools, supplies, etc.
53.111 · Postage	$924		$924		$963	Covers postage costs for annual mailing of Leaf & Limb flier/stormwater
53.121 · Water/Sewer	$0	$350	-$350	0.0%	$350	Covers cost of water and sewer for Public Works building on Experiment Station Road
53.122 · Natural Gas	$1,529	$2,040	-$511	75.0%	$1,800	Gas service (heat) for Public Works Buildings on Experiment Station Road. Average
53.123 · Electricity	$2,218	$2,820	-$602	78.7%	$3,000	Covers electricity for Public Works Buildings on Exp Station Road (average $250/month)
53.127 · Gasoline	$2,356	$5,342	-$2,986	44.1%	$3,534	Reference WEX fuel card tab. Estimate $3.24/gallon.
53.130 · Meals	$47	$300	-$253		$300	
53.160 . Small Equipment	$1,836	$2,000	-$164	91.8%	$2,000	Includes cost of laser level ($1k) and replacement of a blower, trimmer, chainsaw, etc.
53.170 . Supplies - Other	$168	$0	$168			
53.171 . Uniforms (Rental and Purchase)	$1,156	$1,800	-$644	64.2%	$1,800	Uniforms, boots, jackets (budgeted $600/employee/year)
Total 53 · SUPPLIES	**$17,592**	**$22,652**	**-$5,060**	**77.7%**	**$21,747**	
56 . DEPRECIATION AND AMORITIZATION						
56.101 . Equipment Replacement	$0	$0	$0			
Total 56 . DEPRECIATION AND AMORITIZATION	**$0**	**$0**	**$0**	**0.0%**	**$0**	
57 · OTHER						
57.300 · Bad Debt Expense	$0	$0	$0	-	$0	
Total 57 · OTHER	$0	$0	$0	-	$0	
Total Expense	**$376,776**	**$581,135**	**-$204,359**	**64.8%**	**$613,525**	

$32,390 Difference over FY24 Budget ($16k is estimated increase to provide garbage/L&L

FINAL 4/29/2024

CITY OF WATKINSVILLE - GENERAL FUND
Profit & Loss Budget vs. Actual - STREET LIGHTING
July 1, 2024 through June 30, 2025

	Expenses shown for Jul 1, 2023 - March 31, 2024	FY24 Budget (Approved & Amended)	$ Over Budget	% of Budget	FY2025 PROPOSED	NOTES
Ordinary Income/Expense						
Expense						
52 · PURCHASE OF SERVICE						
52.222 · Repairs & Maintenance-BLDG/Grou	$0	$0				
52.390 - Contract Labor/Poll Worker	$0	$0				
53.123 - Electricity	$43,630	$50,400	-$6,770	86.6%	$58,200	Covers cost of service from Walton EMC and Georgia Power for all streetlights @ $4,800/month up from $4,200/month. Added $50/month to cover 3 additional powerpole lights (~ $15/light/month). *Note: Rocket Field power (for field lights and other power needs) is budgeted for in PARKS.*
Total 53 · SUPPLIES	**$43,630**	**$50,400**	**-$6,770**	**86.6%**	**$58,200**	
Total Expense	**$43,630**	**$50,400**	**-$6,770**	**86.6%**	**$58,200**	

$7,800 Difference over FY24 Budget
15.48% increase

FINAL 4/29/2024

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

	Expenses shown for Jul 1, 2023 - March 31, 2024	FY24 Budget (Approved & Amended)	$ Over Budget	% of Budget	FY2025 PROPOSED	NOTES
Ordinary Income/Expense						
Expense						
51 · PERSONAL SERVICES						
51.110 · Salaries - Regular Employee	$41,157	$56,573	-$15,416	72.75%	$57,877	Covers Downtown Development Director ($57,517.17) plus $359.48 for potential 2.5% Merit Pay increase
51.210 · Group Insurance	$2,778	$5,032	-$2,254	55.2%	$5,326	Covers $257/employee/year x 1 employee (Short-Term Disability) + $356/employee/year x 1 employee (Long Term Disability). *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.*
51.220 · Fica Expense	$3,206	$4,320	-$1,114	74.21%	$4,428	2024 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	$0	$1,694	-$1,694	0.0%	$1,736	3% Reg. & OT Salaries
51.660 Payroll Expense						
Total 51 · PERSONAL SERVICES	**$47,141**	**$67,619**	**-$20,479**	**69.71%**	**$69,366**	
52.120 · Legal & Professional	$5,055	$5,250	$0	96.29%	$2,000	Attorney and/or City Engineer specific work
52.211 . Garbage	$200	$250	-$50	80.0%	$0	
52.222 · Repairs & Maintenance-BLDG/Grou	$4,470	$7,000	$0	63.9%	$8,800	This pays for $1,000 in maintenance for Comfort Station (restrooms) on Water Street in downtown Watkinsville and includes cost of private contractor to maintain Downtown landscaped areas along Main Street ($650/mo).
52.223 · Repair & Maintenance-Computers	$552	$1,388	$0	39.7%	$1,112	Includes Annual Charges to Athens Micro for 1 user @ $92.63/month/user. See AthensMicro tab.
52.231 . Rentals - Land and Buildings	$5,850	$7,800	$0	75.0%	$1,300	Covers monthly office lease of $650 for 2 months (lease includes water, electricity, HVAC). Lease ends in 8/24 so this budget will only include 7/24 and 8/24 ($1,300)
52.233 . Rentals - Equipment	$4,910	$6,000	-$1,090	81.8%	$8,005	CHRISTMAS PARADE: $6,225 to contract for rental (includes delivery, labor, and installation and breakdown) of 5,000 feet of barricades (an addition of 1,200 feet from 2023) along parade route (from Experiment Station/Main Street to Second Street/B.Shoals intersection. Plan 3 Handicap accessible and 3 Regular porta-potties @ $360/set ($1,080), $300 for 15 roll carts, and $400 for 3 towable lights from Yancey
52.310 · Liability Insurance	$2,167	$3,532	$0	61.4%	$4,010	GIRMA Property & Liability (does NOT include Library premium) and Worker's Compensation for one employee
52.321 · Cellphones	$439	$540	$0	81.3%	$540	Budget $45/month (includes fees and taxes)
52.322 · Internet	$0	$0	$0	0.0%	$0	
52.330 · Advertising	$4,847	$5,200		93.2%	$700	Covers newspaper print ads for CHRISTMAS PARADE/Tree Lighting ($500) and other print or digital advertising needs.

					52.340 · Printing & Binding	$0	$500		0.0%	$1,000	Covers cost of outside print jobs for mailings, fliers, posters, etc.
					52.350 · Travel	$671	$1,500	$0	44.7%	$2,500	$570 hotel for GA Downtown conference (3 nights @ $190/night), $280 mileage to GDA conference, $177 food for conference (per diem $59/day for 3 days); other conference travel and/or travel costs to visit other downtown communities + Certified Downtown Professional Classes associated travel ($1000) & travel to Downtown Mentor ($473)
					52.360 · Dues & Subscriptions	$898	$550	$0	163.2%	$1,050	Anticipated membership dues (GA Main St (150), GDA ($50), Canva ($120)) plus others + website fees/domain each year appx:$500
					52.370 · Education & Training	$267	$1,200	$0	22.2%	$1,745	Conference fees (GDA $395), $150 for GA Main Street training modules ($75/person * budget 2 people if positions change), $100 DDA board member training (budget if 2 Board members change) + Certified Downtown Professional Classes $250/each x 4/year
					52.390 · Contract Labor/Poll Worker	$4,690	$5,550	$0	84.5%	$4,050	CHRISTMAS PARADE: $450 Santa (Christmas Parade & Tree Lighting) and $350 Street Sweeper (after Christmas parade), $1000 stipend for Christmas Parade director, and 5 Sheriff's Deputies to assist with traffic for 5 hours during Parade ($250/officer). $1,000 for limbing trees around Comfort Station.
				Total 52 · PURCHASE OF SERVICE		**$35,016**	**$46,260**	**-$11,244**	**75.7%**	**$36,811**	
					53.110 · General Supplies & Mat	$8,478	$11,868	-$3,391	71.4%	$12,600	Covers commemorative Christmas ornament (120 @ $15 each = $1800), $2,000 supplies needed for Comfort Station (restrooms) on Water Street in downtown Watkinsville, $3000 for Downtown specific promotional items, City Xmas Float supplies ($500) and 15k pieces of candy ($2,000), and $1,600 for general office supplies for DDA Director. $1,000 for photography for website to keep current and up to date. $200 for miscellaneous (cards for H&S Christimas help with hanging silhouettes, installing tree). $500 for Christmas Tree ornament replacement.
					53.111 · Postage	$22	$500	-$478	4.3%	$500	Costs associated with mailings to businesses
					53.130 · Meals	$1,711	$2,500	$0	68.4%	$1,000	$500 for Downtown Meet & Greets, $500 for DDA Annual Retreat
					53.160 · Small Equipment	$0	$750	$240	0.0%	$0	
					53.121 · Water/Sewer	$990	$700	$0	141.4%	$1,200	Pays for water/sewer at Comfort Station @ $100/month
					53.123 · Electricity	$1,465	$1,500	$0	97.7%	$1,920	Pays for electricity at Comfort Station @ $160/month
					53.171 . Uniforms (Rental and Purchase)				0.0%	$400	DDA branded shirts (budgeted ~$50/person/year - 1 staff, 7 DDA Board)
					7540 - Tourism	$0	$0	$0	0.0%	$0	
						$12,664	**$17,818**	**-$5,154**	**71.1%**	**$17,620**	
					Total Expense	**$94,820**	**$131,697**	**-$36,877**	**72.0%**	**$123,798**	

-$7,899 Difference over FY24 Budget