

RESOLUTION No. R2023-05

A RESOLUTION OF THE CITY OF DAWSONVILLE, GEORGIA,
ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING
JULY 1, 2023 AND ENDING JUNE 30, 2024

WHEREAS, the City of Dawsonville, Georgia has prepared its annual budget for fiscal year July 1, 2023 through June 30, 2024; and

WHEREAS, the City Council received a proposed budget on May 15, 2023; and

WHEREAS, in accordance with O.C.G.A §36-81-5(d) the budget was made available for public review at city hall and on the city's official website; and

WHEREAS, in accordance with O.C.G.A §36-81-5(e) notice was published setting forth the availability of the budget for public review and in accordance with O.C.G.A §36-81-5(g) the notice included the public hearing advertisement on the proposed budget set for June 5, 2023; and

WHEREAS, a public hearing on the proposed budget was held on June 5, 2023; and

WHEREAS, the City has met all required notices under the law in terms of considering the budget; and

WHEREAS, Upon the call of the Mayor, a Special Called Meeting was set for June 28, 2023 to adopt the budget. A copy of the budget is attached hereto and incorporated herein as Exhibit "A".

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Council of the City of Dawsonville, Georgia that the Annual Budget for fiscal year July 1, 2023 through June 30, 2024 attached hereto as Exhibit "A" is hereby approved, effective and adopted on this 28th day of June 2023.

CITY OF DAWSONVILLE

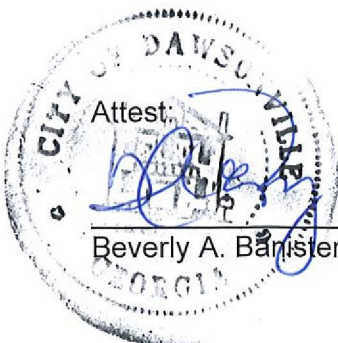
By: absent
Mike Eason, Mayor

Caleb Phillips
Caleb Phillips, Councilmember Post #1

William Illg
William Illg, Councilmember Post #2

John Walden
John Walden, Councilmember Post #3

Mark French
Mark French, Councilmember Post #4



Attest:
Beverly A. Banister
Beverly A. Banister, City Clerk

CITY OF DAWSONVILLE

BUDGET FY 2023-24

FUND	ACCOUNT NAME	FUNCTION	DESCRIPTION	REVENUE	EXPENSES
100	GENERAL FUND	1100	COUNCIL		\$162,200.00
		1300	MAYOR		\$63,700.00
		1400	ELECTIONS		\$20,000.00
		1500	ADMINISTRATION		\$1,037,433.00
		1565	CITY HALL BUILDING		\$174,460.00
		3900	ANIMAL CONTROL		\$2,040.00
		4200	ROADS		\$796,000.00
		6200	PARKS		\$104,000.00
		7400	PLANNING & ZONING		\$572,839.00
		7540/7550	ECONOMIC DEVELOPMENT		\$330,673.00
				\$3,263,345.00	\$3,263,345.00
231	DRUG FUND			\$0.00	\$0.00
275	HOTEL-MOTEL TAX			\$7,500.00	\$7,500.00
285	DOWNTOWN DEVELOPMENT AUTHORITY			\$79,400.00	\$79,400.00
320/327/328	SPLOST VI & VII AND GRHOF PROJECT			\$3,259,000.00	\$3,259,000.00
505	ENTERPRISE	4300	SEWER	\$2,367,507.00	\$1,405,726.00
		4400	WATER		\$961,781.00
				\$2,367,507.00	\$2,367,507.00
530	CAPITAL OUTLAY	4300/4400	WATER/SEWER TAPS	\$210,000.00	\$9,000,000.00
			TRNSFR IN RESERVES/LOAN	\$10,290,000.00	\$1,500,000.00
				\$10,500,000.00	\$10,500,000.00
540	GARBAGE	4310	SOLID WASTE	\$230,200.00	\$230,200.00
790	CEMETERY	4950	CEMETERY	\$49,430.00	\$49,430.00

FY 2023-24 TOTAL REVENUE	\$19,756,382.00
FY 2023-24 TOTAL EXPENDITURES	\$19,756,382.00

BUDGET FY 2023-24

REVENUE			
GENERAL FUND - 100			
Account #	Account Description	2023-24 Recmnd	2022-23 Budget
100-0000-311100	ELECTRIC FRANCHISE FEES	185,000.00	165,000.00
100-0000-311315	MOTOR VEHICLE TITLE AD VALOREM TAX	101,000.00	66,000.00
100-0000-311730	GAS FRANCHISE FEES	15,000.00	13,000.00
100-0000-311750	TV CABLE FRANCHISE FEES	0.00	10,000.00
100-0000-311760	TELEPHONE FRANCHISE FEES	25,000.00	20,000.00
100-0000-311790	GARBAGE FRANCHISE FEES	8,850.00	7,500.00
100-0000-311795	BROADBAND FRANCHISE FEE	500.00	775.00
100-0000-313100	LOCAL OPTION SALES TAX	1,800,000.00	1,600,000.00
100-0000-314200	ALCOHOL EXCISE TAX	114,000.00	115,000.00
100-0000-314500	EXCISE TAX ON ENERGY	0.00	50.00
100-0000-316100	OCCUPATION TAX	35,500.00	34,000.00
100-0000-316200	INSURANCE PREMIUM TAX	355,000.00	223,000.00
100-0000-316300	FINANCIAL INSTITUTION TAX	5,100.00	0.00
100-0000-321100	ALCOHOL LICENSE	28,000.00	28,000.00
100-0000-321150	CATERING EVENT PERMIT	0.00	0.00
100-0000-322210	ZONING & LAND USE FEES	6,000.00	15,000.00
100-0000-322215	ANNEXATION FEE	500.00	500.00
100-0000-322230	SIGN PERMIT	1,000.00	1,300.00
100-0000-322240	VARIANCE APPLICATION FEE	2,500.00	2,000.00
100-0000-322250	DEMOLITION PERMIT	300.00	300.00
100-0000-322990	PARADE/PUBLIC ASSEMBLY FEE	500.00	300.00
100-0000-322995	PARADE/PUBLIC ASSEMBLY CLEANUP	0.00	0.00
100-0000-323100	BUILDING PERMIT	60,000.00	60,000.00
100-0000-323111	CERTIFICATE OF OCCUPANCY FEE	4,200.00	4,200.00
100-0000-323120	INSPECTION FEES	27,000.00	0.00
100-0000-323140	ELECTRIC PERMIT FEES	0.00	0.00
100-0000-323160	HVAC PERMIT FEES	0.00	0.00
100-0000-323900	OTHER - GRADING FEES	5,500.00	3,000.00
100-0000-323901	OTHER - PLAN REVIEW FEES	20,000.00	18,000.00
100-0000-334150	SAFETY GRANT	6,000.00	6,000.00
100-0000-334200	HEALTH GRANT	0.00	0.00
100-0000-334250	CARES ACT GRANT	0.00	0.00
100-0000-334310	STATE GRANT CAPITAL-LMIG DIRECT	0.00	0.00
100-0000-341400	MISC REVENUE	2,000.00	3,000.00
100-0000-341450	ROOM RENTAL REVENUE	7,500.00	5,000.00
100-0000-343001	ENGINEERING FEE	0.00	0.00
100-0000-346100	ANIMAL CONTROL AND SHELTER FEES	0.00	0.00
100-0000-349300	BAD CHECK FEE	0.00	0.00
100-0000-344260	STORM DRAINAGE	1,600.00	0.00
100-0000-351170	MUNICIPAL COURT FEES	4,000.00	3,000.00
100-0000-361000	INTEREST INCOME	100,000.00	1,300.00
100-0000-381000	RENTAL INCOME - DMC	66,000.00	60,000.00
100-1400-341910	ELECTION QUALIFYING FEE	900.00	0.00
100-1500-311340	INTANGIBLES TAX	30,000.00	40,000.00
100-1500-311601	REAL ESTATE TRANSFER TAX	17,000.00	15,000.00
100-0000-740000	TRANSFER IN FROM RESERVES	227,895.00	0.00
GENERAL FUND Revenue Totals:		3,263,345.00	2,520,225.00

EXPENDITURES			
GENERAL FUND - 100			
Account #	Account Description	2023-24 Recmnd	2022-23 Budget
DEPARTMENT: COUNCIL			
100-1100-511000	COUNCIL: SALARIES	42,000.00	35,000.00
100-1100-512100	COUNCIL: GROUP INSURANCE	106,200.00	89,000.00
100-1100-512200	COUNCIL: TAXES: SUTA, FICA, FUTA	3,600.00	3,000.00
100-1100-523200	COUNCIL: COMMUNICATIONS - CELL PHONE	2,900.00	2,900.00
100-1100-523500	COUNCIL: TRAVEL	4,000.00	1,000.00
100-1100-523700	COUNCIL: EDUCATION & TRAINING	3,000.00	3,000.00
100-1100-531100	COUNCIL: SUPPLIES	500.00	500.00
COUNCIL Expenditure Totals:		162,200.00	134,400.00
DEPARTMENT: MAYOR			
100-1300-511000	MAYOR: SALARIES	20,500.00	17,000.00
100-1300-512100	MAYOR: GROUP INSURANCE	37,000.00	60.00
100-1300-512200	MAYOR: TAXES: SUTA, FICA, FUTA	1,700.00	1,400.00
100-1300-523200	MAYOR: COMMUNICATIONS - CELL PHONE	1,000.00	1,000.00
100-1300-523500	MAYOR: TRAVEL	1,300.00	1,200.00
100-1300-523700	MAYOR: EDUCATION & TRAINING	2,000.00	2,000.00
100-1300-531100	MAYOR: SUPPLIES	200.00	200.00
MAYOR Expenditure Totals:		63,700.00	22,860.00

DEPARTMENT: ELECTIONS			
100-1400-521203	ELECTIONS: PROFESSIONAL OTHER	20,000.00	15,000.00
100-1400-523300	ELECTIONS: ADVERTISING	0.00	0.00
100-1400-523400	ELECTIONS: PRINTING AND BINDING	0.00	0.00
100-1400-531100	ELECTIONS: SUPPLIES	0.00	0.00
ELECTIONS Expenditure Totals:		20,000.00	15,000.00
DEPARTMENT: ADMINISTRATION			
100-1500-511000	ADMINISTRATION: SALARIES	369,198.00	383,016.00
100-1500-512100	ADMINISTRATION: GROUP INSURANCE	161,000.00	164,000.00
100-1500-512200	ADMINISTRATION: TAXES: SUTA, FICA, FUTA	34,000.00	32,000.00
100-1500-512400	RETIREMENT CONTRIBUTIONS	34,000.00	25,000.00
100-1500-512700	WORKERS COMP	4,300.00	4,300.00
100-1500-521200	PROFESSIONAL LEGAL	76,000.00	70,000.00
100-1500-521201	PROFESSIONAL ACCOUNTING	20,000.00	19,000.00
100-1500-521203	PROFESSIONAL OTHER	112,000.00	57,000.00
100-1500-521300	TECHNICAL SERVICES (IT)	19,000.00	19,245.00
100-1500-521315	TECHNICAL SERVICES-PAYROLL ACH	3,600.00	3,600.00
100-1500-522200	REPAIRS & MAINTENANCE	4,200.00	4,078.00
100-1500-522320	RENTAL EQUIPMENT	3,500.00	3,010.00
100-1500-523000	OTHER PURCHASED SERVICES	32,000.00	32,000.00
100-1500-523100	INSURANCE OTHER THAN EMPL	500.00	15,000.00
100-1500-523200	COMMUNICATIONS	13,500.00	13,000.00
100-1500-523300	ADVERTISING	3,000.00	2,500.00
100-1500-523400	PRINTING AND BINDING	1,100.00	1,116.00
100-1500-523500	TRAVEL	4,000.00	4,000.00
100-1500-523600	DUES & FEES	12,000.00	12,112.00
100-1500-523700	EDUCATION & TRAINING	4,435.00	4,435.00
100-1500-523910	UNIFORMS	1,400.00	1,400.00
100-1500-531100	SUPPLIES	55,000.00	45,000.00
100-1500-531270	ENERGY GASOLINE/DIESEL	1,700.00	1,550.00
100-1500-531300	FOOD	3,000.00	2,500.00
100-1500-531600	SMALL EQUIPMENT	5,000.00	5,000.00
100-1500-541000	CAPITAL OUTLAY	15,000.00	296,000.00
100-1500-581000	CONTINGENCY	0.00	0.00
100-1500-999999	PMTS TO OTHER - DAWSON	45,000.00	550,000.00
ADMINISTRATION Totals:		1,037,433.00	1,769,862.00
DEPARTMENT: CITY HALL BUILDING			
100-1565-521300	TECHNICAL SERVICES	5,400.00	5,387.00
100-1565-522200	REPAIRS & MAINTENANCE	43,000.00	43,000.00
100-1565-522201	R & M - GRHOF	5,000.00	5,000.00
100-1565-522202	R & M - DISTILLERY	5,000.00	5,000.00
100-1565-522203	R & M - RESTURANT	5,000.00	
100-1565-531100	SUPPLIES	25,000.00	25,000.00
100-1565-531220	ENERGY NATURAL GAS	9,460.00	9,000.00
100-1565-531230	ENERGY ELECTRICITY	56,600.00	51,307.00
100-1565-540000	CAPITAL OUTLAY	20,000.00	20,000.00
CITY HALL BLDG Totals:		174,460.00	163,694.00
DEPARTMENT: ANIMAL CONTROL			
100-3900-523600	DUES & FEES	500.00	500.00
100-3900-531100	SUPPLIES	1,540.00	1,036.00
ANIMAL CONTROL Totals:		2,040.00	1,536.00
DEPARTMENT: ROADS			
100-4200-511000	SALARIES	349,640.00	259,177.00
100-4200-512100	GROUP INSURANCE	145,000.00	94,000.00
100-4200-512200	TAXES: SUTA, FICA, FUTA	27,100.00	21,000.00
100-4200-512400	RETIREMENT CONTRIBUTIONS	20,000.00	5,000.00
100-4200-512700	WORKERS COMP	27,000.00	27,000.00
100-4200-521200	PROFESSIONAL LEGAL	6,000.00	6,000.00
100-4200-521202	PROFESSIONAL ENGINEERING	5,000.00	4,500.00
100-4200-521300	TECHNICAL SERVICES	7,000.00	7,000.00
100-4200-522110	GARBAGE SERVICES	2,500.00	2,000.00
100-4200-522140	STREET SWEEPING/GROUNDSUP	16,100.00	14,300.00
100-4200-522200	REPAIRS & MAINTENANCE	50,300.00	50,000.00
100-4200-523200	COMMUNICATIONS	5,360.00	5,240.00
100-4200-523400	PRINTING AND BINDING	100.00	100.00
100-4200-523500	TRAVEL	2,000.00	2,000.00
100-4200-523600	DUES & FEES	3,000.00	1,513.00
100-4200-523700	EDUCATION & TRAINING	2,000.00	1,500.00
100-4200-523910	UNIFORM SERVICE	3,000.00	3,000.00
100-4200-531100	SUPPLIES	35,000.00	22,000.00
100-4200-531230	ENERGY ELECTRICITY	51,000.00	47,033.00
100-4200-531240	ENERGY BOTTLED GAS	1,200.00	1,000.00
100-4200-531270	ENERGY GASOLINE/DIESEL	13,000.00	10,000.00
100-4200-531300	FOOD	1,300.00	0.00

100-4200-541400	CAPITAL	12,000.00	
100-4250-522200	STORM DRAINAGE	11,400.00	1,000.00
ROADS Totals:		796,000.00	584,363.00
DEPARTMENT: PARKS			
100-6200-522200	REPAIRS & MAINTENANCE	42,000.00	20,000.00
100-6200-522202	R & M - FARMERS MKT	10,000.00	
100-6200-531100	SUPPLIES	20,000.00	
100-6200-531102	SUPPLIES - FARMERS MKT	10,000.00	
100-6200-531230	ENERGY ELECTRICITY	17,000.00	25,000.00
100-6200-531232	ENERGY ELECTRICITY - FARMERS MKT	5,000.00	20,528.00
100-6200-542100	CAPITAL OUTLAY - PARKS	0.00	0.00
PARKS Totals:		104,000.00	65,528.00
DEPARTMENT: PLANNING & ZONING			
100-7400-511000	SALARIES	241,909.00	211,300.00
100-7400-512100	GROUP INSURANCE	156,500.00	79,000.00
100-7400-512200	TAXES: SUTA, FICA, FUTA	19,000.00	16,700.00
100-7400-512400	RETIREMENT CONTRIBUTIONS	18,000.00	7,508.00
100-7400-512700	WORKERS COMP	800.00	800.00
100-7400-521200	PROFESSIONAL LEGAL	47,000.00	43,000.00
100-7400-521202	PROFESSIONAL ENGINEERING	11,000.00	11,000.00
100-7400-521203	PROFESSIONAL OTHER	20,000.00	18,000.00
100-7400-521300	TECHNICAL SERVICES	13,000.00	11,000.00
100-7400-522200	REPAIRS & MAINTENANCE	2,000.00	2,000.00
100-7400-522320	RENTAL EQUIPMENT	4,400.00	4,400.00
100-7400-523200	COMMUNICATIONS	5,000.00	5,000.00
100-7400-523300	ADVERTISING	1,430.00	1,400.00
100-7400-523400	PRINTING AND BINDING	500.00	500.00
100-7400-523500	TRAVEL	5,000.00	4,000.00
100-7400-523600	DUES & FEES	2,500.00	2,500.00
100-7400-523700	EDUCATION & TRAINING	6,000.00	4,000.00
100-7400-523800	LICENSES	400.00	400.00
100-7400-523910	UNIFORMS	1,000.00	1,000.00
100-7400-531100	SUPPLIES	13,500.00	13,500.00
100-7400-531300	FOOD	500.00	
100-7400-321270	ENERGY-GASOLINE / DIESEL	3,400.00	3,000.00
100-7400-541400	CAPITAL - PROPERTY (VEHICLE)	0.00	0.00
PLANNING & ZONING Totals:		572,839.00	440,008.00
DEPARTMENT: ECONOMIC DEVELOPMENT			
100-7540-572000	PMTS TO OTHER AGENCY (Chamber of Commerce)	12,000.00	12,000.00
100-7550-511000	SALARIES	65,723.00	
100-7550-512100	GROUP INSURANCE	52,000.00	
100-7550-512200	TAXES	5,100.00	
100-7550-512400	RETIREMENT	1,000.00	
100-7550-512700	WORKERS COMP	600.00	
100-7550-521200	PROFESSIONAL LEGAL	250.00	
100-7550-521201	PROFESSIONAL ACCOUNTING	1,000.00	
100-7550-521203	PROFESSIONAL OTHER	100,000.00	
100-7550-521300	TECHINICAL SERVICES	500.00	
100-7550-523300	ADVERTISING	2,000.00	
100-7550-523400	PRINTING AND BINDING	1,100.00	
100-7550-523500	TRAVEL	1,000.00	
100-7550-523600	DUES & FEES	1,000.00	
100-7550-523700	EDUCATION & TRAINING	1,000.00	
100-7550-523910	UNIFORMS	500.00	
100-7550-531100	SUPPLIES	500.00	
100-7550-531270	ENERGY - GASOLINE	500.00	
100-7550-531300	FOOD	500.00	
100-7550-531600	SMALL EQUIPMENT	5,000.00	
100-7550-531000	PMTS TO OTHER AGENCY (DDA)	79,400.00	105,000.00
ECONOMIC DEVELOPMENT Totals:		330,673.00	117,000.00
GENERAL FUND Expenditure Totals:		3,263,345.00	3,314,251.00

GENERAL FUND Revenue Totals:	3,263,345.00
GENERAL FUND Expenditure Totals:	3,263,345.00

REVENUE		DRUG -231	
Account #	Account Description	2023-24 Recmnd	2022-23 Budget
231	DRUG FUND	0.00	0.00
231	INTEREST	0.00	0.00
DRUG FUND 231 Revenue Totals		0.00	0.00

EXPENDITURES		DRUG - 231	
Account #	Account Description	2023-24 Recmnd	2022-23 Budget
231	NARCAN	0.00	0.00
DRUG FUND 231 Expenditure Totals		0.00	0.00

DRUG FUND 231 Revenue Totals	0.00
DRUG FUND 231 Expenditure Totals	0.00

REVENUE		HOTEL/MOTEL FUND - 275	
Account #	Account Description	2023-24 Recmnd	2022-23 Budget
275-0000-314100	HOTEL/MOTEL TAX	7,500.00	6,000.00
HOTEL/MOTEL FUND 275 Revenue Totals		7,500.00	6,000.00

EXPENDITURES		HOTEL/MOTEL FUND - 275	
Account #	Account Description	2023-24 Recmnd	2022-23 Budget
275-7540-572000	PMTS TO OTHER AGENCY (Chamber of Commerce)	7,500.00	6,000.00
HOTEL/MOTEL FUND 275 Expenditure Totals		7,500.00	6,000.00

HOTEL/MOTEL FUND 275 Revenue Totals	7,500.00
HOTEL/MOTEL FUND 275 Expenditure Totals	7,500.00

REVENUE		DOWNTOWN DEVELOPMENT AUTHORITY FUND (DDA) - 285	
Account #	Account Description	2023-24 Recmnd	2022-23 Budget
285-7550-000000	DOWNTOWN DEVELOPMENT AUTHORITY (DDA)	4,400.00	4,400.00
285-7500-740000	TRANSFER IN FROM RESERVES	75,000.00	25,000.00
DDA FUND 285 Revenue Totals		79,400.00	29,400.00

EXPENDITURES		DOWNTOWN DEVELOPMENT AUTHORITY FUND (DDA) - 285	
Account #	Account Description	2023-24 Recmnd	2022-23 Budget
285-7500-521200	PROFESSIONAL LEGAL	2,000.00	2,000.00
285-7500-521201	PROFESSIONAL ACCOUNTING	1,200.00	1,200.00
285-7500-521203	PROFESSIONAL OTHER	0.00	0.00
285-7500-523300	ADVERTISING	0.00	0.00
285-7500-523700	EDUCATION & TRAINING	1,200.00	1,200.00
285-7500-531000	FIREWORKS PURCHASE	0.00	0.00
285-7500-531100	SUPPLIES	0.00	0.00
285-7500-540000	GRANT DISBURSEMENTS	75,000.00	25,000.00
285-7550-531000	OTHER EXPENDITURES FROM RESERVES	0.00	0.00
DDA FUND 285 Expenditure Totals		79,400.00	29,400.00

DDA FUND 285 Revenue Totals	79,400.00
DDA FUND 285 Expenditure Totals	79,400.00

REVENUE			
SPLOST VI FUND - 320			
Account #	Account Description	2023-24 Recmnd	2022-23 Budget
320-0000-313200	SPECIAL PURPOSE LOCAL OPTION SALES TAX	0.00	0.00
320-0000-361000	INTEREST INCOME	0.00	100.00
320-0000-361000	TRANSFER IN FROM RESERVES	59,000.00	42,900.00
SPLOST VI FUND 320 Revenue Totals		59,000.00	43,000.00

EXPENDITURES			
SPLOST VI FUND - 320			
Account #	Account Description	2023-24 Recmnd	2022-23 Budget
320-1000-541300	CAPITAL OUTLAY - CITY HALL ACQUISITION	0.00	0.00
320-4200-541400	CAPITAL OUTLAY - ROADS AND SIDEWALKS	0.00	0.00
320-4200-542000	CAPITAL OUTLAY - PUBLIC WORKS EQUIPMNT-R	50,000.00	34,000.00
320-4300-541400	CAPITAL OUTLAY - SEWER PROJECTS	0.00	0.00
320-4300-542000	CAPITAL OUTLAY - PUBLIC WORKS EQUIPMNT-S	0.00	0.00
320-4400-541400	CAPITAL OUTLAY - WATER PROJECTS	0.00	0.00
320-4400-542000	CAPITAL OUTLAY - PUBLIC WORKS EQUIPMNT-V	0.00	0.00
320-6000-541000	CAPITAL OUTLAY - FARMERS MARKET	9,000.00	9,000.00
320-6200-541200	CAPITAL OUTLAY - PARKS AND RECREATION	0.00	0.00
SPLOST VI FUND 320 Expenditure Totals		59,000.00	43,000.00

SPLOST VI FUND 320 Revenue Totals	59,000.00
SPLOST VI FUND 320 Expenditure Totals	59,000.00

REVENUE			
SPLOST VII FUND - 327			
Account #	Account Description	2023-24 Recmnd	2022-23 Budget
327-0000-340000	SPECIAL PURPOSE LOCAL OPTION SALES TAX	1,000,000.00	1,599,900.00
327-0000-361000	INTEREST INCOME	21,000.00	100.00
327-0000-361000	TRANSFER IN FROM RESERVES	1,679,000.00	0.00
SPLOST VII FUND 327 Revenue Totals		2,700,000.00	1,600,000.00

EXPENDITURES			
SPLOST VII FUND - 327			
Account #	Account Description	2023-24 Recmnd	2022-23 Budget
327-1000-541300	CAPITAL OUTLAY - CITY HALL ACQUISITION	250,000.00	789,000.00
327-4200-541400	CAPITAL OUTLAY - ROADS AND SIDEWALKS	1,000,000.00	0.00
327-4200-542000	CAPITAL OUTLAY - PUBLIC WORKS EQUIPMNT-R	65,000.00	0.00
327-4300-541400	CAPITAL OUTLAY - SEWER PROJECTS	0.00	338,500.00
327-4300-542000	CAPITAL OUTLAY - PUBLIC WORKS EQUIPMNT-S	780,000.00	0.00
327-4400-541400	CAPITAL OUTLAY - WATER PROJECTS	0.00	338,500.00
327-4400-542000	CAPITAL OUTLAY - PUBLIC WORKS EQUIPMNT-V	0.00	34,000.00
327-6000-541000	CAPITAL OUTLAY - FARMERS MARKET	0.00	0.00
327-6200-541200	CAPITAL OUTLAY - PARKS AND RECREATION	605,000.00	100,000.00
SPLOST VII FUND 327 Expenditure Totals		2,700,000.00	1,600,000.00

SPLOST VII FUND 327 Revenue Totals	2,700,000.00
SPLOST VII FUND 327 Expenditure Totals	2,700,000.00

REVENUE			
GRHOF SPECIAL PURPOSE FUND - 328			
Account #	Account Description	2023-24 Recmnd	2022-23 Budget
328-0000-334310	SPECIAL PURPOSE REVENUE	500,000.00	0.00
GRHOF SPECIAL PURPOSE FUND 328 Revenue Totals		500,000.00	0.00

EXPENDITURES			
GRHOF SPECIAL PURPOSE FUND - 328			
Account #	Account Description	2023-24 Recmnd	2022-23 Budget
328-6172-541000	CAPITAL EXPENDITURES	500,000.00	0.00
GRHOF SPECIAL PURPOSE FUND 328 Revenue Totals		500,000.00	0.00

SPECIAL PURPOSE FUND 328 Revenue Totals	500,000.00
SPECIAL PURPOSE FUND 328 Expenditure Totals	500,000.00

REVENUE	ENTERPRISE FUND - 505		
Account #	Account Description	2023-24 Recmnd	2022-23 Budget
505-0000-341400	MISC REV/COPIES/PRINTING	1,600.00	100,000.00
505-0000-344210	WATER CHARGES	895,000.00	800,000.00
505-0000-344255	SEWERAGE CHARGES	916,000.00	900,000.00
505-0000-349000	ADMINISTRATIVE FEE	4,200.00	5,000.00
505-0000-349001	PENALTIES WATER & SEWER	19,000.00	18,000.00
505-0000-349002	RECONNECT FEE	4,000.00	2,000.00
505-0000-349300	BAD CHECK FEE	1,500.00	1,500.00
505-0000-351400	FINES	0.00	0.00
505-0000-361000	INTEREST INCOME	130,000.00	2,400.00
505-0000-381001	RENTAL INCOME HOUSE	9,000.00	9,000.00
505-0000-383000	REIMBURSEMENT FOR DAMAGED PROPERTY	0.00	0.00
505-0000-611000	OTHER FINANCING USES (RESERVES)	387,207.00	219,783.00
ENTERPRISE FUND Revenue Totals:		2,367,507.00	2,057,683.00

EXPENDITURES	ENTERPRISE FUND - 505		
Account #	Account Description	2023-24 Recmnd	2022-23 Budget
DEPARTMENT: SEWER			
505-4300-511000	SALARIES	225,926.00	177,836.00
505-4300-512100	GROUP INSURANCE	100,000.00	82,000.00
505-4300-512200	TAXES: SUTA, FICA, FUTA	18,000.00	15,500.00
505-4300-512400	RETIREMENT CONTRIBUTIONS	15,000.00	12,000.00
505-4300-512700	WORKERS COMP	10,000.00	10,000.00
505-4300-521200	PROFESSIONAL LEGAL	4,000.00	3,000.00
505-4300-521201	PROFESSIONAL ACCOUNTING	16,000.00	16,000.00
505-4300-521202	PROFESSIONAL ENGINEERING	100,000.00	100,000.00
505-4300-521203	PROFESSIONAL OTHER	6,000.00	10,000.00
505-4300-521300	TECHNICAL SERVICES	14,000.00	15,000.00
505-4300-521315	TECHNICAL SERVICES: ENVIR MGMT	60,000.00	50,000.00
505-4300-522110	GARBAGE SERVICES	7,500.00	7,500.00
505-4300-522200	REPAIRS & MAINTENANCE	80,000.00	56,000.00
505-4300-523100	INSURANCE OTHER THAN EMPL	300.00	0.00
505-4300-523200	COMMUNICATIONS	7,000.00	7,000.00
505-4300-523215	POSTAGE / MAIL BILLS	3,200.00	2,900.00
505-4300-523300	ADVERTISING	400.00	350.00
505-4300-523400	PRINTING AND BINDING	1,000.00	1,700.00
505-4300-523500	TRAVEL	1,000.00	1,000.00
505-4300-523600	DUES & FEES	9,000.00	4,000.00
505-4300-523700	EDUCATION & TRAINING	2,000.00	2,000.00
505-4300-523800	LICENSES	100.00	100.00
505-4300-523910	UNIFORMS	3,000.00	2,500.00
505-4300-531100	SUPPLIES	36,000.00	35,000.00
505-4300-531230	ENERGY ELECTRICITY	145,000.00	135,000.00
505-4300-531240	ENERGY BOTTLED GAS	1,300.00	1,300.00
505-4300-531270	ENERGY GASOLINE/DIESEL	7,400.00	7,000.00
505-4300-531300	FOOD	1,600.00	1,000.00
505-4300-561000	DEPRECIATION	450,000.00	428,000.00
505-4300-572000	PMTS TO DAWSON	31,000.00	31,206.00
505-4300-582104	INTEREST BOND 2014	50,000.00	50,000.00
SEWER Totals:		1,405,726.00	1,264,892.00

DEPARTMENT: WATER			
Account #	Account Description	2023-24 Recmnd	2022-23 Budget
505-4400-511000	SALARIES	225,926.00	177,836.00
505-4400-512100	GROUP INSURANCE	100,000.00	82,000.00
505-4400-512200	TAXES: SUTA, FICA, FUTA	18,000.00	15,500.00
505-4400-512400	RETIREMENT CONTRIBUTIONS	15,000.00	12,000.00
505-4400-512700	WORKERS COMP	10,000.00	10,200.00
505-4400-521200	PROFESSIONAL LEGAL	10,000.00	3,000.00
505-4400-521201	PROFESSIONAL ACCOUNTING	16,000.00	16,000.00
505-4400-521202	PROFESSIONAL ENGINEERING	40,000.00	35,000.00
505-4400-521203	PROFESSIONAL OTHER	9,000.00	10,000.00
505-4400-521300	TECHNICAL SERVICES	14,000.00	12,000.00
505-4400-522110	GARBAGE SERVICES	3,000.00	1,700.00
505-4400-522200	REPAIRS & MAINTENANCE	40,000.00	32,000.00
505-4400-522320	RENTAL EQUIPMENT	1,300.00	1,000.00
505-4400-523100	INSURANCE OTHER THAN EMPLOYEE (GIRMA)	300.00	0.00
505-4400-523200	COMMUNICATIONS	7,500.00	9,000.00
505-4400-523215	POSTAGE / MAIL BILLS	3,300.00	2,900.00
505-4400-523300	ADVERTISING	3,000.00	350.00
505-4400-523400	PRINTING AND BINDING	1,000.00	1,700.00
505-4400-523500	TRAVEL	1,000.00	1,000.00
505-4400-523600	DUES & FEES	17,000.00	12,000.00
505-4400-523700	EDUCATION & TRAINING	6,000.00	4,000.00

505-4400-523800	LICENSES	500.00	500.00
505-4400-523910	UNIFORMS	3,000.00	1,500.00
505-4400-531100	SUPPLIES	63,000.00	46,023.00
505-4400-531115	SUPPLIES: CHEMICALS	55,000.00	39,994.00
505-4400-531230	ENERGY ELECTRICITY	37,000.00	19,642.00
505-4400-531240	ENERGY BOTTLED GAS	1,300.00	950.00
505-4400-531270	ENERGY GASOLINE/DIESEL	7,400.00	5,115.00
505-4400-531300	FOOD	1,600.00	1,000.00
505-4400-531510	WATER PURCHASED FROM EWSA	0.00	0.00
505-4400-561000	DEPRECIATION	183,000.00	146,000.00
505-4400-572000	PMTS TO DAWSON	31,205.00	31,205.00
505-4400-582104	INTEREST BOND 2014	37,450.00	37,450.00
WATER Totals:		961,781.00	768,565.00

ENTERPRISE FUND Revenue Totals:	2,367,507.00
GRAND TOTAL of EXPENDITURES:	2,367,507.00

REVENUE ENTERPRISE PROJECTS FUND - 530			
Account #	Account Description	2023-24 Recmnd	2022-23 Budget
530-0000-344257	SEWER TAPS	10,000.00	200,000.00
530-0000-344212	WATER TAPS	200,000.00	200,000.00
530-0000-610000	TRANSFER IN (RESERVES)/LOAN	10,290,000.00	10,071,000.00
ENTERPRISE PROJECTS FUND 530 Revenue Totals		10,500,000.00	10,471,000.00

EXPENDITURES ENTERPRISE PROJECTS FUND - 530			
Account #	Account Description	2023-24 Recmnd	2022-23 Budget
530-4300-541400	CAPITAL OUTLAY - SEWER	9,000,000.00	7,587,500.00
530-4400-541400	CAPITAL OUTLAY - WATER	1,500,000.00	2,883,500.00
ENTERPRISE PROJECTS FUND 530 Expenditure Totals		10,500,000.00	10,471,000.00

ENTERPRISE PROJECTS FUND 530 Revenue Totals	10,500,000.00
ENTERPRISE PROJECTS FUND 530 Expenditure Totals	10,500,000.00

REVENUE GARBAGE FUND - 540			
Account #	Account Description	2023-24 Recmnd	2022-23 Budget
540-0000-344110	REFUSE COLLECTION CHARGES	240,000.00	225,000.00
540-0000-611000	TRANSFER IN (RESERVES)	-9,800.00	5,200.00
GARBAGE FUND 540 Revenue Totals		230,200.00	230,200.00

EXPENDITURES GARBAGE FUND - 540			
Account #	Account Description	2023-24 Recmnd	2022-23 Budget
540-4310-511000	SALARIES	0.00	0.00
540-4310-512100	GROUP INSURANCE	0.00	0.00
540-4310-512200	TAXES: SUTA, FICA, FUTA	0.00	0.00
540-4310-522110	GARBAGE SERVICES	195,000.00	195,000.00
540-4310-523300	ADVERTISING	200.00	200.00
540-4310-531100	SUPPLIES	35,000.00	35,000.00
540-4310-574000	BAD DEBT	0.00	0.00
540-4310-541000	CAPITAL OUTLAY - BUILDING	0.00	0.00
GARBAGE FUND 540 Expenditure Totals		230,200.00	230,200.00

GARBAGE FUND 540 Revenue Totals	230,200.00
GARBAGE FUND 540 Expenditure Totals	230,200.00

REVENUE CEMETERY FUND - 790			
Account #	Account Description	2023-24 Recmnd	2022-23 Budget
790-0000-321210	REAL ESTATE FEES	1,000.00	125.00
790-0000-349100	CEMETERY LOT SALES	30,000.00	9,000.00
790-0000-361000	INTEREST INCOME	2,000.00	100.00
790-0000-611000	TRANSFER IN (RESERVES)	16,430.00	109,775.00
CEMETERY FUND 790 Revenue Totals		49,430.00	119,000.00

EXPENDITURES CEMETERY FUND - 790			
Account #	Account Description	2023-24 Recmnd	2022-23 Budget
790-4950-522200	REPAIRS & MAINTENANCE	12,430.00	12,000.00
790-4950-523600	DUES & FEES	200.00	200.00
790-4950-531100	SUPPLIES	6,800.00	6,800.00
790-4950-542500	CAPITAL OUTLAY - OTHER	30,000.00	100,000.00
CEMETERY FUND 790 Expenditure Totals		49,430.00	119,000.00

CEMETERY FUND 790 Revenue Totals	49,430.00
CEMETERY FUND 790 Expenditure Totals	49,430.00