

City of Cornelia

Budget for 2025



Approved October 1, 2024



City of Cornelia
Office of the City Manager
PO Box 785
Cornelia, GA. 30531
Tel. 706-778-8585 Fax 706-778-2284
Email: danderson@corneliageorgia.org

September 19, 2024

Honorable Mayor and Commissioners

Re: Proposed Budget for 2025

I am happy to be able to present to you this draft budget and program of services that will be provided to the citizens of Cornelia in 2025. Once again, we have strived to keep the cost of providing city services as low as possible despite rising costs. This proposed Budget allows us to continue to provide our citizens with the highest level of services while staying within our means.

The 2025 proposed General Fund Budget is up from \$5,875,486, in 2024 to \$8,202,282. The majority of this increase is due to the Amphitheater Project. If you remove the \$2,000,000 for this project the General Fund operating costs increased by \$326,796. As usual most of this increase is due to rising personnel costs and insurance costs. In order to balance the budget we will need utilize \$794,682 from our fund balance and \$1,500,000 from the Water & Sewer Fund. The increase to these funding sources is to cover our \$1,000,000 match for the \$1,000,000 ARC grant for the Amphitheater Project. The General Fund budget does have a 5% increase to Fire Protection fees built in as well as maintaining the 9.5 millage rate.

The Water and Sewer budget is larger than the 2024 budget by \$350,753. Despite this increase the Water & Sewer Budget relies on none of its fund balance. The proposed budget does rely on a 5% increase to water and sewer fees. The capital projects in the Water & Sewer Budget in 2025 are Water & Sewer Project on Scott, Esta, Maple, and Shorth avenue - \$500,000 and the Old Lake Russell Road Water Valve Project - \$142,00. The engineering and design fees for the FY 24 CDBG project - \$465,000 are also included in this budget.

Hotel-Motel Tax Capital Improvement Fund includes: \$13,750 for Christmas in the Park, \$15,000 for Splash Pad & Park Maintenance, \$5,000 for the annual maintenance fee for our website, \$15,000 to continue the sign replacement project at all of our parks, and \$15,000 to replace our downtown banners.

SPLOST projects planned for 2025 include our annual paving project which includes re-surfacing Hood Street, a portion of Hoyt Street, Foster Street, Second Street, and Short Avenue. This project also includes constructing a sidewalk on Martin Luther King from Clarkesville Street to Second Street. This budget also includes the Front Street Parking Lot - \$525,000, 2 new

pickup trucks to replace a 2013 Chevy Tahoe and 2011 Ford F150 at the Fire Department, and 2 new servers needed for the new software - \$50,000.

Stormwater Projects planned for 2025 includes Jones & Wylly Street Drainage Project - \$75,000, and the Scott, Esta, Maple, and Short Avenue Drainage Project - \$200,000. Also included in this fund is a portion of the cost for 2 Sanitation employees to assist with leaf and brush pickup as well as the costs for one full time employee whose primary job is stormwater related. This budget does rely on increasing the cost per ERU from \$5.25 to \$5.75.

The budget does not ask for any new employees. I am requesting a 2.5% cost of living raise for all our employees as well as merit raises up to an additional 2.5% based on employee evaluations.

Noteworthy programs and projects to improve Cornelia in 2025 include the following:

Scott, Esta, Maple, and Short Infrastructure Project - \$700,000
Old Lake Russel Water Valve Project - \$142,000
Paving Project - \$1,051,000
Reservoir Intake Project - \$1,100,000
Old Level Grove Water Line Project - \$3,100,000
Amphitheater Project - \$2,000,000
Downtown Parking Lot - \$525,000
Wastewater Plant Expansion Project - \$25,000,000

These projects and the daily services provided by the City's workforce will continue to keep Cornelia a great place to live.

The proposed Budget is within the means of the city's finances. We have remained conservative in our revenue estimates based on current economic trends and the previous year's collections. This proposed budget calls for a 5% increase to the Water & Sewer rates as well as maintaining our current millage rate of 9.5. The Sanitation Budget relies on a 12% rate increase based on our contract with FCS Sanitation.

With these thoughts in mind, I present you with a draft Budget for the City of Cornelia for 2025 for your consideration.

Sincerely,


Donald Anderson
City Manager

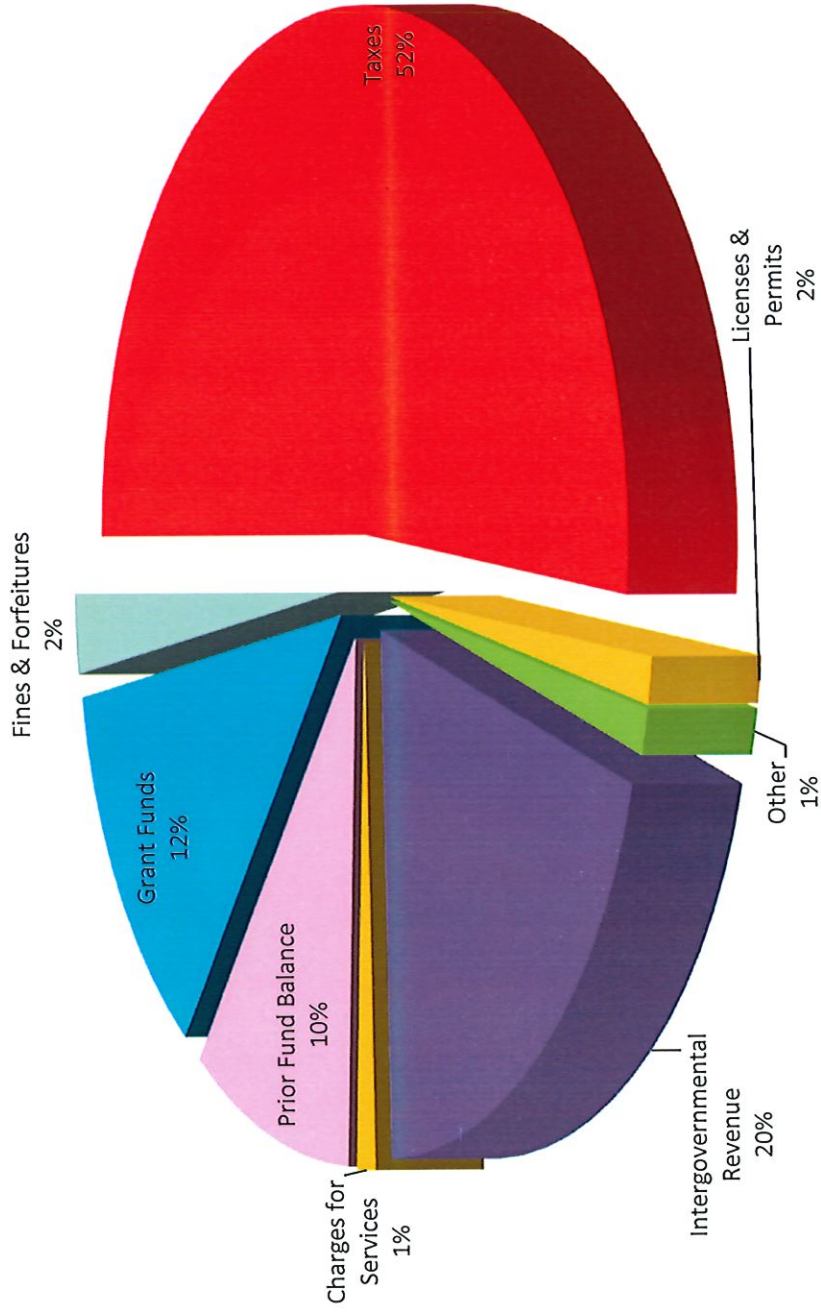
General Fund Budget

	Approved 2024	Approved 2025
Revenues		
Taxes	\$3,931,000	\$4,253,000
Licenses & Permits	\$164,000	\$119,000
Intergovernmental Revenues	\$1,127,500	\$1,627,500
Charges for Services	\$89,800	\$90,300
Fines & Forfeitures	\$200,000	\$200,000
Other Financing Sources	\$37,300	\$117,800
Prior Fund Balance	\$325,886	\$794,682
Grants	\$0	\$1,000,000
Total	\$5,875,486	\$8,202,282
Expenses		
General Government	\$798,687	\$803,787
City Manager	\$409,954	\$452,940
Human Resources	\$143,133	\$154,785
Court Services	\$269,215	\$283,115
Public Safety Administrator	\$158,430	\$165,910
Police Department	\$2,063,243	\$2,200,675
Fire Department	\$1,418,324	\$1,511,600
Street Division	\$280,300	\$300,300
Recreation Division	\$58,500	\$2,067,000
Planning Department	\$275,700	\$262,170
Totals	\$5,875,486	\$8,202,282

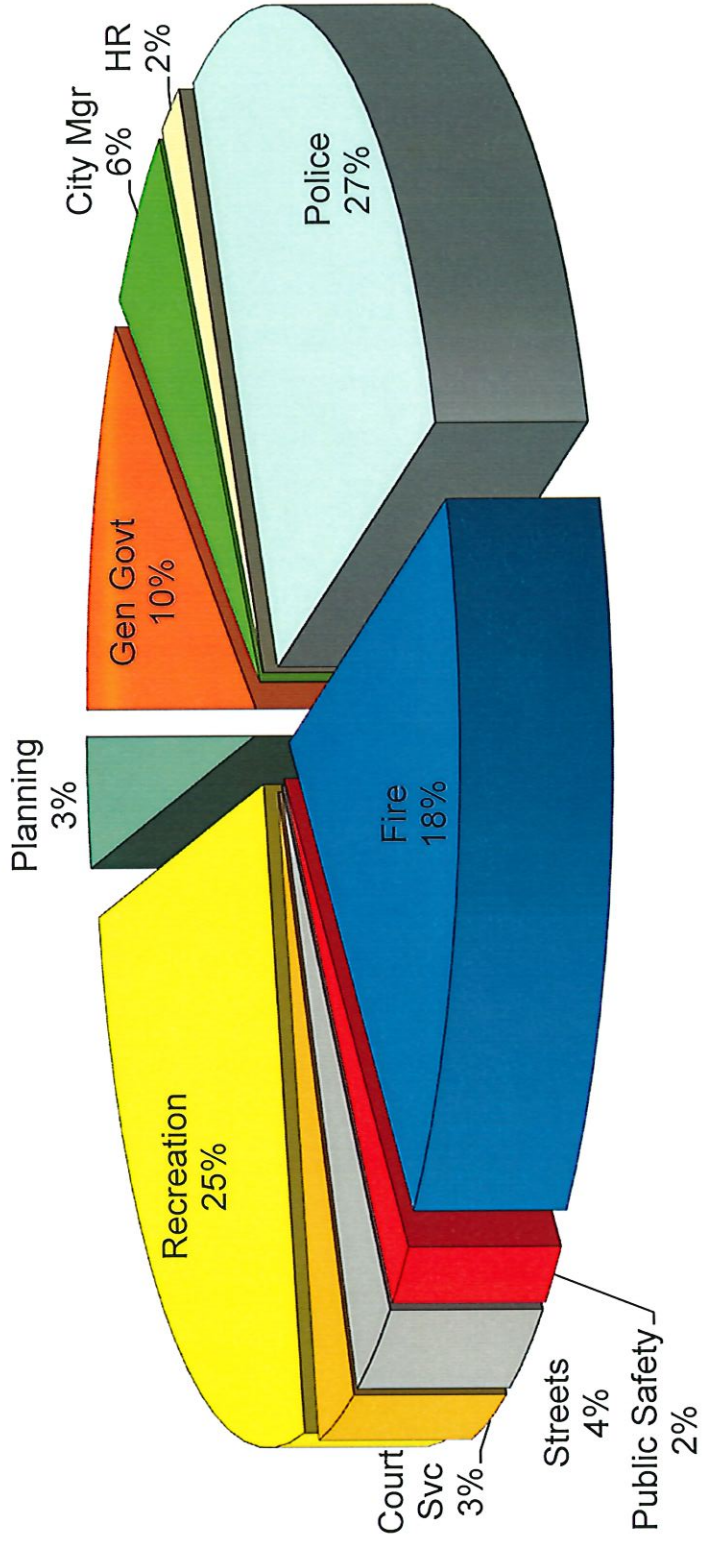
General Fund Revenue

G/L Account	G/L Description	Approved	
		2024	2025
31.1000	Tax Collection	\$2,357,000	\$2,700,000
31-1300	Prior year Property Tax	\$20,000	\$0
31.1315	Motor Vehicle Ad Valorum	\$150,000	\$150,000
31.1320	Mobile Home Tax	\$6,000	\$6,000
31.1325	Intangible Tax	\$8,000	\$8,000
31-1350	Railroad Equipment	\$2,300	\$2,300
31.1600	Real Estate Transfer Tax	\$5,000	\$4,000
31.1700	Franchise Tax	\$590,000	\$590,000
31.4200	Beer & Wine Tax	\$200,000	\$200,000
31.4210	Liquor tax	\$30,000	\$20,000
31.4230	Mixed Drink Tax	\$30,000	\$30,000
31.6200	Insurance Premium Tax	\$415,000	\$420,000
31.9000	Interest on Taxes	\$5,000	\$4,000
32.1000	Occupational Tax	\$125,000	\$125,000
32.1100	Beer & Wine License	\$38,000	\$38,000
32.1140	Pouring License	\$0	\$5,000
32.1200	Liquor License	\$25,000	\$25,000
32-1900	Fireworks License	\$1,000	\$1,000
33.1500	Grant Funds	\$0	\$1,000,000
33.7000	In Lieu of Taxes	\$25,000	\$35,000
34.1300	Building Permits	\$100,000	\$50,000
34.1305	Rezoning Fees	\$1,000	\$0
34.2200	Fire Protection	\$65,000	\$68,000
34.3300	GDOT Right of Way Payment	\$21,800	\$21,800
34-4120	Brush Recycling	\$500	\$500
34-4130	Recycling	\$1,500	\$1,500
35.1000	Police Fines & Forfeiture	\$200,000	\$200,000
36.1000	Interest	\$0	\$75,000
38.9200	Loan Funds	\$0	\$0
38.9500	Prior year fund balance	\$325,886	\$794,682
39.1000	Interfund transfer	\$1,000,000	\$1,500,000
39-1100	Interfund Transfer Hotel.Mo	\$127,500	\$127,500
39-1105	Intrefund Transfer ARPA	\$0	\$0
TOTAL		\$5,875,486	\$8,202,282

General Fund Revenue



General Fund Expenditures



General Government

The General Government Expenditure Budget houses the costs of the Mayor and Commission.

SALARIES - Included in the General Government budget are the salaries of the Mayor and Commissioners.

ELECTION EXPENSE - This is to cover the costs associated with an election in the event that one is needed.

PROFESSIONAL FEES - These fees will be used to pay for the City Attorney's monthly fees, to have our Commission Meeting Minutes digitized, and other professional services needed.

INSURANCE - Public Officials Liability Insurance are included in these line items.

MEETING AND TRAVEL - This is to cover the cost of travel for the Mayor and Commissioners to various meetings and training opportunities.

MEMBERSHIPS AND DUES - Memberships for the Georgia Municipal Association, the Georgia Mountains Regional Commission, and the Soque Watershed Association are paid for out of this line item. This line item also includes \$15,000 for membership dues to the Habersham Partnership for Growth.

TRAINING - Training money is spent to keep Commissioners abreast of the latest trends in the operation of city government. Included is Commissioner training through the Georgia Municipal Association.

LIBRARY PAYMENT - The City pays for some of the operations at the Cornelia Library through this account.

RESERVE CAPITAL IMPROVEMENT - This line item includes \$647,000 to pay the bond payment for the new municipal complex.

General Government Department Budget

G/L Account	G/L Description	Approved	Approved
		2024	2025
1100-51-1100	SALARIES	\$14,400	\$14,400
1100-51-1200	ELECTION EXPENSE	\$500	\$1,200
1100-51-2200	SOCIAL SECURITY	\$1,200	\$1,200
1100-52-1200	PROFESSIONAL FEES	\$60,000	\$60,000
1100-52-1275	CODIFICATION FEES	\$5,000	\$10,000
1100-52-3300	ADVERTISING	\$1,500	\$1,400
1100-52-3500	MEETINGS & TRAVEL	\$3,000	\$3,500
1100-52-3611	DUES	\$25,000	\$25,000
1100-52-3700	TRAINING	\$3,500	\$3,000
1100-53-1100	SUPPLIES	\$1,000	\$800
1100-53-1105	SPECIAL EVENTS/MEETINGS	\$1,000	\$1,000
1100-54-2100	NEW EQUIPMENT	\$800	\$500
1100-54-2300	OFFICE FURNISHINGS	\$0	\$0
1100-57-2010	LIBRARY	\$33,000	\$33,000
1100-61-1010	RESERVE CAPITAL IMP.	\$645,787	\$645,787
1100-61-1025	DEPOT ASSOCIATION	\$3,000	\$3,000
TOTAL		\$798,687	\$803,787

CITY MANAGER

The City Manager is the Chief Executive Officer for the city. He is charged with overseeing all of the day to day operations of the city. He is responsible for the actions of all of the city employees.

SALARIES -Included is the salary for the City Manager and the City Clerk.

PROFESSIONAL FEES - These fees are associated with legal, engineering, and surveying services.

POSTAGE - This line item is used for postage associated with the duties of the City Manager and City Clerk.

ADVERTISING - This line item is used for general advertising associated with the duties of the City Manager and City Clerk.

MEETING AND TRAVEL - This line item is used so that the City Manager and City Clerk can attend meetings that are necessary to keep up with the changing trends of government operations.

MEMBERSHIPS AND DUES - Memberships for GMA, GCCMA, ICMA, and other professional organizations,

SUBSCRIPTIONS - These costs are for various periodicals used to keep up with the changing trends of government operations.

TRAINING - Training money is spent to keep the City Manager and City Clerk abreast of the latest trends in the operation of city government. Included is training through GMA, GCCMA, and ICMA.

SUPPLIES - These costs are for supplies used by the City Manager and City Clerk.

GAS AND OIL - These costs are associated with the use of city vehicle by the City Manager.

City Manager Budget

G/L Account	G/L Description	Approved 2024	Approved 2025
1300-51-1100	SALARY	\$214,000	\$227,300
1300-51-2110	EMPLOYEE HEALTH INS.	\$19,672	\$21,900
1300-51-2200	SOCIAL SECURITY	\$17,120	\$18,200
1300-51-2400	GMEBS	\$19,240	\$20,450
1300-51-2700	WORKER'S COMP.	\$785	\$830
1300-52-1200	PROFESSIONAL FEES	\$20,000	\$45,000
1300-52-1255	SPECIAL PROJECTS	\$15,000	\$12,500
1300-52-2205	EQUIPMENT MAINT.	\$2,500	\$2,500
1300-52-2210	VEHICLE MAINTENANCE	\$800	\$800
1300-52-2310	EQUIPMENT RENTAL	\$750	\$750
1300-52-3100	LIABILITY INSURANCE	\$56,700	\$60,700
1300-52-3105	VEHICLE INSURANCE	\$247	\$270
1300-52-3210	TELEPHONE	\$1,440	\$1,440
1300-52-3300	ADVERTISING	\$1,000	\$1,000
1300-52-3500	MEETINGS/TRAVEL	\$6,000	\$6,000
1300-52-3611	DUES	\$7,000	\$6,000
1300-52-3615	SUBSCRIPTIONS	\$800	\$800
1300-52-3700	TRAINING	\$5,000	\$3,500
1300-53-1010	UNIFORMS	\$400	\$500
1300-53-1100	SUPPLIES	\$6,000	\$6,000
1300-53-1270	GASOLINE	\$2,500	\$2,000
1300-53-1600	SMALL EQUIPMENT	\$3,000	\$4,500
1300-54-2100	NEW EQUIPMENT	\$0	\$0
1300-54-2300	OFFICE FURNISHINGS	\$0	\$0
1300-61-1005	CONTINGENCY	\$10,000	\$10,000
TOTAL		\$409,954	\$452,940

HUMAN RESOURCES

The Human Resources Director serves the citizens of Cornelia by providing support to all City Departments in the recruitment, selection, development, and retention of staff; design and implementation of equitable human resource management systems and ensuring compliance with applicable laws.

SALARIES - Salary for the Human Resources Director.

EMPLOYEE BENEFIT COSTS - Group (Health) Insurance, Retirement, and Worker's Compensation

MEDICAL - This line item is for costs associated with flu shots, pre-employment physicals, drug testing, Hepatitis B vaccinations, and safety supplies.

ADVERTISING - These costs are for help wanted ads, and other general purpose advertising.

EMPLOYEE INCENTIVES - These funds are used to fund a safety program. Other incentives include an employee picnic, service awards, and employee fitness center.

Human Resources Department Budget

		Approved	Approved
G/L Account	G/L Description	2024	2025
1540-51-1100	SALARY	\$72,600	\$76,458
1540-51-2110	HEALTH INSURANCE	\$10,000	\$10,947
1540-51-2200	SOCIAL SECURITY	\$7,000	\$7,000
1540-51-2300	UNEMPLOYMENT COMP.	\$6,000	\$6,000
1540-51-2400	GMEBS	\$7,000	\$7,500
1540-51-2700	WORKER'S COMP	\$253	\$300
1540-52-1200	PROFESSIONAL FEES	\$19,000	\$19,000
1540-52-1205	MEDICAL	\$6,500	\$7,000
1540-52-3300	ADVERTISING	\$2,000	\$2,000
1540-52-3500	TRAVEL	\$2,000	\$2,000
1540-52-3600	MEMBERSHIP FEES	\$1,080	\$1,080
1540-52-3700	TRAINING	\$2,000	\$2,000
1540-53-1010	UNIFORMS	\$200	\$200
1540-53-1100	SUPPLIES	\$1,500	\$11,500
1540-53-1600	SMALL EQUIPMENT	\$1,000	\$800
1540-54-2100	NEW EQUIPMENT	\$0	\$0
1540-61-1035	EMPLOYEE INCENTIVES	\$5,000	\$1,000
TOTAL		\$143,133	\$154,785

COURT SERVICES

The Court Services Department is responsible for our Municipal Court operations as well as our Probation services.

SALARIES -Included is the salary for the Clerk of Court and a Probation Officer.

PROFESSIONAL FEES - These fees are the Municipal Judge, Court Solicitor, Public Defender, and Court Interpreter.

POSTAGE - This line item is used for postage associated with the duties of the Municipal Court and Probation Division.

MEETING AND TRAVEL - This line item is used so that the Clerk of Court, Probation Officer, and Municipal Judge can attend meetings and training that are necessary to keep up with the changing trends Municipal Court operations.

TRAINING - Training money is spent to keep the Clerk of Court, Municipal Judge, and Probation Officer abreast of the latest trends in their respective fields.

SUPPLIES - These costs are for supplies used by the Clerk of Court and Probation Officer.

Court Services Budget

		Approved 2024	Approved 2025
G/L Account	G/L Description		
2650-51-1100	SALARIES	\$117,000	\$123,000
2650-51-2110	HEALTH INSURANCE	\$19,700	\$22,000
2650-51-2200	SOCIAL SECURITY	\$9,350	\$9,900
2650-51-2400	GMEBS	\$10,650	\$11,200
2650-51-2700	WORKER'S COMP	\$400	\$400
2650-52-1200	PROFESSIONAL FEES	\$38,800	\$38,800
2650-52-2205	EQUIPMENT MAINTENANCE	\$1,500	\$1,500
2650-52-2310	EQUIPMENT RENTAL	\$1,200	\$2,000
2650-52-3005	PRISONER EXPENSE	\$1,500	\$1,500
2650-52-3205	POSTAGE	\$200	\$200
2650-52-3300	ADVERTISING	\$100	\$100
2650-52-3500	MEETINGS & TRAVEL	\$4,400	\$4,400
2650-52-3600	MEMBERSHIP FEES	\$450	\$450
2650-52-3700	TRAINING	\$400	\$400
2650-52-3900	CONTRACT LABOR	\$390	\$390
2650-53-1010	UNIFORMS	\$400	\$400
2650-53-1020	SOFTWARE SUPPORT	\$11,000	\$11,000
2650-53-1100	SUPPLIES	\$1,700	\$1,700
2650-53-1600	SMALL EQUIPMENT	\$3,500	\$3,500
2650-54-2100	NEW EQUIPMENT	\$0	\$0
2650-54-2300	OFFICE FURNISHINGS	\$0	\$0
2650-57-2080	VICTIM ASSISTANCE	\$200	\$500
2650-57-2081	HAB CO VICTIM ASSISTANCE	\$5,000	\$5,000
2650-57-2082	GA PROBATION FEE/DUI	\$275	\$275
2650-57-2083	GA BRAIN/ SPINAL TRUST	\$600	\$1,000
2650-57-2084	INDIGENT DEFENSE	\$10,000	\$10,000
2650-57-2085	COUNTY JAIL FUND	\$10,000	\$10,000
2650-57-2091	REFUNDS	\$500	\$500
2650-57-2095	PEACE OFFICER A&B FUND	\$20,000	\$23,000
TOTAL		\$269,215	\$283,115

PUBLIC SAFETY ADMINISTRATION

The Public Safety Director oversees the operations of the Court Services Department, Fire Department, Planning Department, and Police Department.

SALARIES -Included is the salary for the Public Safety Director.

MEETING AND TRAVEL - This line item is used so that the Public Safety Director can attend meetings that are necessary to keep up with the changing trends of Public Safety.

TRAINING - Training money is spent to keep the Public Safety Director abreast of the latest trends in the public safety operations of city government.

SUPPLIES - These costs are for supplies used by the Public Safety Director.

GAS AND OIL - These costs are associated with the use of a city vehicle by the Public Safety Director.

POLICE DEPARTMENT

The Police Department is charged with the safety of the community. Through the City's police department functions including crime prevention, disaster preparedness, traffic safety, and other activities are undertaken in a community-oriented atmosphere.

SALARIES - Salaries in this department are for 17 certified officers: Chief of Police, Assistant Chief of Police, 2 Lieutenants 2 Investigators, 4 Sergeants, 1 School resource Officer and 6 Patrol Officers. The department also includes a GCIC Clerk and an Administrative Assistant.

EMPLOYEE BENEFIT COSTS - These costs include employee health insurance, workman's comp, and retirement contributions.

PROFESSIONAL, COURT/RECORDER EXPENSE - These are costs for services or special projects, including the Court Recorders Expenses. Other professional fees include the cost of the Court Solicitor.

PRISONER EXPENSE - These costs are incurred for the processing and housing of those arrested and detained by city police.

GCIC LINK AND TELEPHONE - These links and phone are used to provide information to those that request criminal background information through the Georgia Crime Information Center.

TRAINING - Officer training from outside sources will be provided for specific areas. The Georgia Chief Conference, Clerk of the Court training and G.C. I. C workshops are required for continued certification. Training materials for in house classes will be purchased when appropriate. Ammunition and materials will be purchased for firearms qualification.

UNIFORMS -This is the cost to supply uniforms for officers in the department. A slightly higher amount has been budgeted as uniforms begin to wear out.

SUPPLIES - These costs are for cleaning supplies and other items used by a police department. Office supplies are included in another line item.

SMALL EQUIPMENT - Costs of vests and duty equipment for new personnel are included in this line item. These costs are for officer safety and to stay in compliance with state certification requirements.

Police Department Budget

		Approved	Approved
G/L Account	G/L Description	2024	2025
3200-51-1100	SALARIES	\$1,176,400	\$1,216,000
3200-51-1105	OVERTIME	\$37,600	\$36,000
3200-51-2110	HEALTH INSURANCE	\$206,000	\$220,000
3200-51-2200	SOCIAL SECURITY	\$97,200	\$100,100
3200-51-2400	GMEBS	\$107,500	\$111,000
3200-51-2700	WORKER'S COMP	\$28,200	\$51,000
3200-52-1200	PROFESSIONAL FEES	\$0	\$0
3200-52-2110	LAUNDRY	\$1,500	\$1,500
3200-52-2205	EQUIPMENT MAINT.	\$8,500	\$8,900
3200-52-2210	VEHICLE MAINTENANCE	\$36,000	\$37,800
3200-52-2215	RADIO MAINTENANCE	\$7,608	\$8,000
3200-52-2220	TRAINING MAINTENANCE	\$2,400	\$2,400
3200-52-2310	EQUIPMENT RENTAL	\$4,600	\$4,600
3200-52-3005	PRISONER EXPENSE	\$3,000	\$3,000
3200-52-3105	VEHICLE INSURANCE	\$17,900	\$83,000
3200-52-3110	POLICE LIABILITY	\$77,800	\$60,000
3200-52-3205	POSTAGE	\$500	\$500
3200-52-3210	TELEPHONE	\$9,700	\$11,000
3200-52-3214	GCIC TELEPHONE	\$600	\$600
3200-52-3300	ADVERTISING	\$400	\$400
3200-52-3500	TRAVEL	\$13,100	\$13,500
3200-52-3600	MEMBERSHIP FEES	\$1,575	\$1,575
3200-52-3605	POAB DUES	\$7,200	\$9,700
3200-52-3700	TRAINING	\$8,000	\$9,750
3200-52-3900	CONTRACT LABOR	\$16,210	\$15,000
3200-52-3925	UNDERCOVER EXPENSE	\$500	\$500
3200-53-1005	OFFICE SUPPLIES	\$6,000	\$5,000
3200-53-1010	UNIFORMS	\$30,250	\$32,500
3200-53-1020	SOFTWARE SUPPORT	\$45,000	\$45,000
3200-53-1100	SUPPLIES	\$6,000	\$5,000
3200-53-1105	TRAINING SUPPLIES	\$4,500	\$4,500
3200-53-1235	LIGHTS & POWER	\$20,000	\$20,000
3200-53-1270	GAS & OIL	\$64,000	\$66,000
3200-53-1600	SMALL EQUIPMENT	\$16,000	\$15,350
3200-53-1700	COMMUNITY ENGAGEMENT	\$1,500	\$1,500
3200-54-2100	NEW EQUIPMENT	\$0	\$0
3200-54-2200	VEHICLE PURCHASE	\$0	\$0
3200-54-2300	OFFICE FURNISHINGS	\$0	\$0
TOTAL		\$2,063,243	\$2,200,675

FIRE DEPARTMENT

The Fire Department is charged with the protection of people and property from damage by fire and is a first responder for accidents, medical emergencies, and other incidents of public assistance.

SALARIES - Salaries in this department are for fire personnel. These include: Chief (1), Fire Marshall (1), Firefighters (12), several part time Firefighters, and an Administrative Assistant.

EQUIPMENT AND VEHICLE MAINTENANCE - Equipment maintenance for various pieces of equipment.

VEHICLE AND LIABILITY INSURANCE - Insurance for the fire department's fleet of vehicles and a portion of the General Liability insurance is included here.

MEETINGS AND TRAVEL - Costs to attend the Georgia and National Fire Chiefs Association Meetings, Georgia Mutual Aid Group, and the Georgia Arson Association.

TRAINING -These costs include Arson recertification, leadership classes for officers, hazardous materials classes, fire instructor classes, and fire prevention classes.

UNIFORMS -This is the cost to supply uniforms for personnel in the department.

SUPPLIES - These costs are for cleaning supplies and other items used by the fire department. Office supplies are included in another line item.

UTILITIES - Costs heat/air conditioning and lighting fire facilities

SMALL EQUIPMENT - These costs include normal replacement of equipment such as nozzles, helmets, boots and gloves.

Fire Department Budget

		Approved	Approved
G/L Account	G/L Description	2024	2025
3500-51-1100	SALARIES	\$754,100	\$800,600
3500-51-1105	OVERTIME	\$75,900	\$76,000
3500-51-2110	EMPLOYEE GROUP INS.	\$160,300	\$178,000
3500-51-2200	SOCIAL SECURITY	\$66,400	\$70,200
3500-51-2400	GMEBS	\$68,900	\$69,300
3500-51-2700	WORKER'S COMP.	\$11,000	\$19,300
3500-52-2110	LAUNDRY	\$500	\$500
3500-52-2205	EQUIPMENT MAINT.	\$24,000	\$25,000
3500-52-2210	VEHICLE MAINTENNACE	\$22,000	\$22,000
3500-52-2215	RADIO MAINTENANCE	\$8,224	\$8,000
3500-52-2310	EQUIPMENT RENTAL	\$4,500	\$4,500
3500-52-3100	LIABILITY INSURANCE	\$47,000	\$50,100
3500-52-3105	VEHICLE INSURANCE	\$17,900	\$19,100
3500-52-3210	TELEPHONES	\$7,000	\$7,000
3500-52-3500	MEETINGS & TRAVEL	\$6,000	\$6,000
3500-52-3600	MEMBERSHIP FEES	\$3,600	\$3,700
3500-52-3601	FIREFIGHTER PENSION	\$5,400	\$6,300
3500-52-3650	FIRE SAFETY	\$1,800	\$1,800
3500-52-3700	TRAINING	\$9,000	\$9,000
3500-52-3920	VOLUNTEERS	\$3,000	\$1,500
3500-53-1005	OFFICE SUPPLIES	\$1,500	\$1,000
3500-53-1010	UNIFORMS	\$27,500	\$27,500
3500-53-1020	SOFTWARE SUPPORT	\$7,500	\$9,000
3500-53-1100	SUPPLIES	\$8,700	\$8,700
3500-53-1210	WATER HYDRANT	\$0	\$0
3500-53-1235	LIGHTS & POWER	\$26,000	\$37,500
3500-53-1250	HEAT	\$10,000	\$10,000
3500-53-1270	GAS & OIL	\$22,000	\$24,000
3500-53-1600	SMALL EQUIPMENT	\$8,600	\$16,000
3500-54-1200	LEASE PAYMENT	\$0	\$0
3500-54-2100	NEW EQUIPMENT	\$10,000	\$0
3500-54-2200	VEHICLE PURCHASE	\$0	\$0
TOTAL		\$1,418,324	\$1,511,600

STREET DIVISION

The Street Division budget is used to account for the costs to repair streets, curbs, gutters, and sidewalks in the city. Costs are for materials or contracts, as there are no personnel costs in this budget.

EQUIPMENT AND VEHICLE MAINTENANCE - Equipment maintenance costs are for the street sweeper and one tractor is charged to this account.

STREET MATERIALS - Costs for street signs and other materials used to maintain streets. Also included in this line item are funds for asphalt to repair streets.

SIDEWALK REPAIRS - This will be used to replace damaged areas of sidewalks.

STREETLIGHTS - This is the cost to maintain 568 Georgia Power street lights within the city.

GAS AND OIL - This is for all vehicles used by the Street Division. The amount has been increased to account for the increase in gas and oil prices during the current year.

SMALL EQUIPMENT - Included in this line item is equipment used to maintain our streets and sidewalks.

RECREATION DIVISION

The Recreation Division of the Public Work Department is responsible for maintenance of the city's parks and recreation facilities.

EQUIPMENT MAINTENANCE - These costs are associated with the maintenance of the parks.

UTILITIES - These costs are for the lights, power, and heat at the parks, the Ballard Center, and Community House.

SMALL EQUIPMENT - This line item is for equipment used to maintain the parks.

Recreation Department Budget

G/L Account	G/L Description	Approved 2024	Approved 2025
6200-52-1200	PROFESSIONAL FEES	\$0	\$0
6200-52-2205	EQUIPMENT MAINT.	\$10,000	\$10,000
6200-52-2200	REPAIRS & MAINTENANCE	\$10,000	\$10,000
6200-53-1100	SUPPLIES	\$5,000	\$5,000
6200-53-1235	LIGHTS & POWER	\$16,000	\$16,000
6200-53-1245	ELECTRICITY (BALLARD CENTER)	\$5,500	\$0
6200-53-1255	HEAT (BALLARD CENTER)	\$2,000	\$0
6200-53-1600	SMALL EQUIPMENT	\$10,000	\$10,000
6200-54-1400	AMPHITHEATER PROJECT	\$0	\$2,000,000
6200-54-2100	NEW EQUIPMENT	\$0	\$16,000
TOTAL		\$58,500	\$2,067,000

PLANNING DEPARTMENT

The Planning Department is charged with promoting the orderly growth, development, redevelopment, and preservation of the City in accordance with the city's Comprehensive Plan and the policies of the City Commission. This department also enforces all city codes.

SALARIES - Included in this budget is the salary for the City Marshal who also serves as the city's Building Official and one Code Enforcement Officer.

PROFESSIONAL FEES - These costs included legal services, project reviews, plan checks, and Animal Control services.

VEHICLE MAINTENANCE - Maintenance of the vehicles used by the Planning Department.

INSURANCE - Those portions of the General Liability Insurance, Vehicle Insurance, and Public Officials Liability Insurance are included in these line items.

ADVERTISING - These costs include official public notice advertising, and planning issue ads.

MEETING AND TRAVEL - The following meetings: BOAG, GAZA, and other necessary conferences.

MEMBERSHIPS AND DUES - The following memberships in the Georgia Association of Code Enforcement and the Building Officials Association of Georgia.

TRAINING - The City Marshal and Code Enforcement Officer must attend training in order to keep their certifications current.

SUPPLIES - These costs are for office supplies to support the operation of the department.

GAS AND OIL - This is for vehicles driven by the Department.

Planning Department Budget

G/L Account	G/L Description	Approved 2024	Approved 2025
7400-51-1100	SALARIES	\$123,500	\$138,000
7400-51-2110	EMPLOYEE GROUP INS.	\$19,700	\$22,000
7400-51-2200	SOCIAL SECURITY	\$9,900	\$11,100
7400-51-2400	GMEBS	\$11,800	\$13,100
7400-51-2700	WORKER'S COMP.	\$3,100	\$6,000
7400-52-1200	PROFESSIONAL FEES	\$47,500	\$11,500
7400-52-2205	EQUIPMENT MAINTENANCE	\$1,000	\$1,000
7400-52-2210	VEHICLE MAINTENANCE	\$3,500	\$3,500
7400-52-2310	EQUIPMENT RENTAL	\$500	\$500
7400-52-3100	INSURANCE-GEN LIABILITY	\$7,800	\$8,300
7400-52-3105	VEHICLE INSURANCE	\$500	\$270
7400-52-3205	POSTAGE	\$500	\$500
7400-52-3210	TELEPHONE	\$2,400	\$2,400
7400-52-3300	ADVERTISING	\$0	\$0
7400-52-3500	MEETINGS & TRAVEL	\$6,500	\$6,500
7400-52-3600	MEMBERSHIP FEES	\$1,000	\$1,000
7400-52-3615	SUBSCRIPTIONS	\$500	\$500
7400-52-3700	TRAINING	\$6,000	\$6,000
7400-53-1010	UNIFORMS	\$2,000	\$2,000
7400-53-1020	SOFTWARE SUPPORT	\$13,000	\$13,000
7400-53-1100	SUPPLIES	\$2,000	\$2,000
7400-53-1270	GAS & OIL	\$5,000	\$5,000
7400-53-1600	SMALL EQUIPMENT	\$8,000	\$8,000
7400-54-2100	NEW EQUIPMENT	\$0	\$0
TOTAL		\$275,700	\$262,170

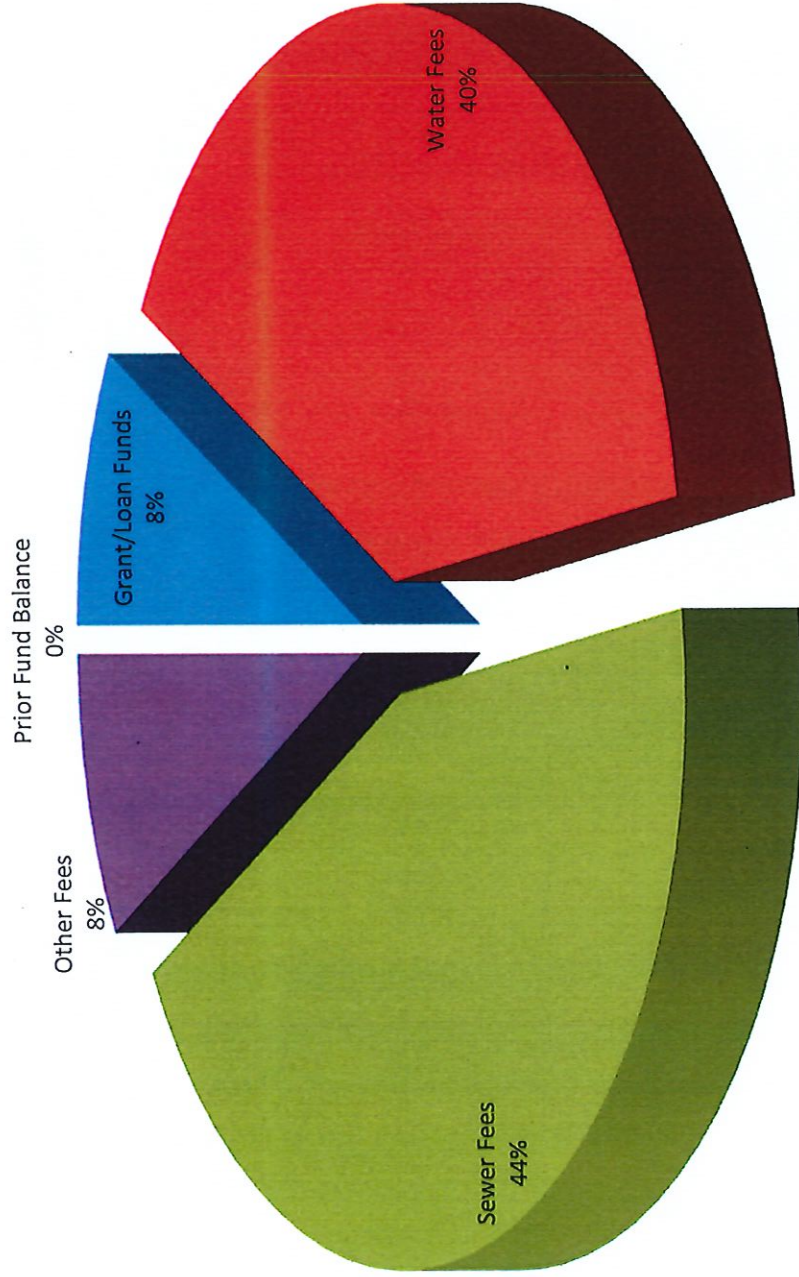
Water and Sewer Utility Budget

	Approved 2024	Approved 2025
Revenues		
Grant Funds	\$850,000	\$1,000,000
Water Fees	\$4,866,750	\$5,110,088
Sewer Fees	\$5,407,500	\$5,677,875
Septic Fees	\$500,000	\$300,000
Sewer Taps	\$20,000	\$40,000
Water Taps	\$50,000	\$40,000
Other Fees	\$338,000	\$647,000
Prior Fund Balance	\$431,960	\$0
Total	\$12,464,210	\$12,814,963
Expenses		
Finance Department	\$1,599,975	\$2,145,896
Information Systems	\$480,781	\$559,967
Public Works	\$1,420,560	\$1,562,560
Utilities Maintenance Division	\$3,185,225	\$2,767,000
Waste Water Plant	\$2,146,644	\$2,456,970
Water Plant	\$3,306,585	\$2,984,560
Community Development	\$324,440	\$338,010
Total	\$12,464,210	\$12,814,963

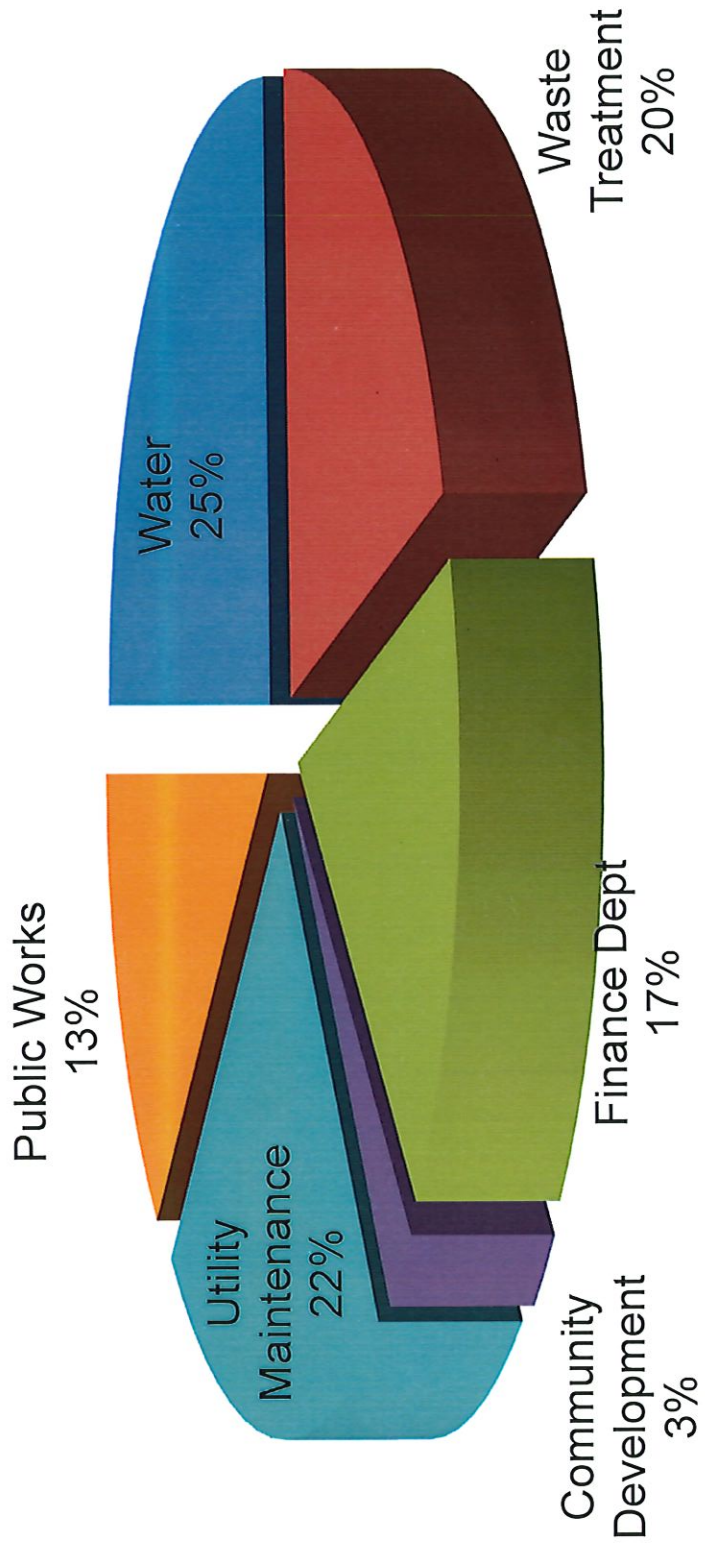
Water and Sewer Revenues

		Approved 2024	Approved 2025
	Revenues		
33.1400	Grant Funds	\$850,000	\$1,000,000
34.4210	Water Fees	\$4,866,750	\$5,110,088
34.4220	Sewer Fees	\$5,407,500	\$5,677,875
34-4222	Septic Fees	\$500,000	\$300,000
34.4225	Sewer Taps	\$20,000	\$40,000
34.4230	Water Taps	\$50,000	\$40,000
34.4235	Sewer Connection Fees	\$60,000	\$60,000
34-4239	Sewer Surcharge and Fines	\$75,000	\$75,000
34-4240	Water Connection Fees	\$75,000	\$75,000
34-4255	Grease Trap Fees	\$108,000	\$108,000
34-7500	Community Development Fees	\$25,000	\$25,000
36-1000	Interest Income	\$50,000	\$150,000
38.9500	Prior fund balance	\$431,960	\$0
39-1505	Transfer from Community House	\$35,000	\$35,000
39-2000	Sale of Equipment	\$0	\$100,000
39-9306	Transfer from Sanitation	\$18,000	\$19,000
Total		\$12,572,210	\$12,814,963

Water and Sewer Revenue



Water and Sewer Fund Expenditures



Finance Department

The Finance Department Budget houses the offices of the City Clerk, and administrative staff functions that are attributable to functions of the Water and Sewer services of the city.

SALARIES -Salaries for the Finance Director, three (3) accounting clerks, and a full-time cashier are included in this budget.

PROFESSIONAL, AUDIT, and CODIFICATION, RECORDING FEES - These are costs for professional services. Recording of legal documents by the city is charged here. These are the proportionate share for the Water and Sewer functions.

EQUIPMENT AND VEHICLE MAINTENANCE AND RENTALS - Equipment maintenance such as automatic doors to city hall, maintenance of two vehicles, pest control, and copier lease costs are included in these line items.

INSURANCE - Those portions of the General Liability Insurance, Vehicle Insurance, and Public Officials Liability Insurance for water and sewer functions are included in these line items.

POSTAGE - General correspondence, public notices, water bills, and mailing of newsletters.

ADVERTISING - These costs include official public notice advertising, and other general-purpose advertising.

MEETINGS AND TRAVEL - Meetings similar to those in the General Government budget that are attributable to the water and sewer functions are budgeted here.

TRAINING - Training money is spent to staff abreast of the latest trends in the operation of city government. Included are seminars through the Georgia Municipal Clerks and Finance Officers Association.

SUPPLIES - These costs are for office supplies to support the operation of the water and sewer functions.

SMALL EQUIPMENT - These costs include equipment used for finance administrative duties.

Finance Department

		Approved 2024	Approved 2025
G/L Account	G/L Description		
1510-51-1100	SALARIES	\$282,000	\$307,000
1510-51-1105	OVERTIME	\$2,826	\$3,000
1510-51-2100	HEALTH INSURANCE	\$49,226	\$66,000
1510-51-2200	SOCIAL SECURITY	\$22,821	\$12,000
1510-51-2400	GMEBS	\$25,992	\$14,000
1510-51-2700	WORKER'S COMP.	\$834	\$500
1510-52-1200	PROFESSIONAL FEES	\$32,000	\$32,000
1510-52-1210	UTILITY BILLS	\$27,000	\$30,000
1510-52-1220	SOFTWARE SUPPORT	\$56,000	\$74,876
1510-52-1230	AUDIT FEES	\$35,000	\$37,500
1510-52-1250	TRANSFER SEWER FEES	\$500,000	\$500,000
1510-52-1260	TRANSFER WATER FEES	\$500,000	\$500,000
1510-52-2210	EQUIP./VEHICLE MAINT.	\$1,000	\$1,000
1510-52-2310	EQUIPMENT RENTAL	\$6,000	\$4,000
1510-52-3100	GEN. LIABILITY INS.	\$12,706	\$13,400
1510-52-3105	VEHICLE INSURANCE	\$500	\$550
1510-52-3205	POSTAGE	\$3,000	\$3,000
1510-52-3210	TELEPHONES	\$720	\$720
1510-52-3300	ADVERTISING	\$2,500	\$2,000
1510-52-3500	MEETINGS & TRAVEL	\$3,500	\$4,000
1510-52-3615	SUBSCRIPTIONS	\$750	\$750
1510-52-3700	TRAINING	\$7,700	\$8,000
1510-53-1010	UNIFORMS	\$1,000	\$1,000
1510-53-1100	SUPPLIES	\$9,000	\$8,300
1510-53-1230	LIGHTS & POWER	\$13,000	\$16,000
1510-53-1250	HEAT	\$800	\$800
1510-53-1270	GAS & OIL	\$600	\$500
1510-53-1300	SMALL EQUIPMENT	\$3,500	\$5,000
1510-54-2010	NEW EQUIPMENT	\$0	\$0
1510-60-1100	TRANSFER TO GENERAL FUND	\$0	\$500,000
TOTAL		\$1,599,975	\$2,145,896

Information Systems

The Information Systems Department is charged with maintaining all of the city technology functions. These include all city servers, computers, telephones, security cameras, and software.

SALARIES - Salaries for the Information Systems Director and an IT Specialist.

SOFTWARE SUPPORT - This line item is used for the maintenance of all software used during daily operations of the city.

INSURANCE - Those portions of the General Liability Insurance, Vehicle Insurance, and Public Officials Liability Insurance for water and sewer functions are included in these line items.

TELEPHONE - Cost of the City's telephone system.

FIBER OPTICS - Cost of the City's internet.

TRAINING - Training money is spent to keep staff abreast of the latest trends in technology used for the operation of city government.

SUPPLIES - These costs are for office supplies to support the operation of the information systems department.

CONTRACT LABOR - This line item is used for contractors that are needed to help our It Director maintains the Information System for the city.

LICENSING - These funds are for our annual Microsoft Licenses, Adobe Licenses, N-Able, and Screen Connect.

SUBSCRIPTIONS - These funds are for our annual Thinkgard subscription, Blue Beam, Netrix, VMWare and Computer Warranties.

SMALL EQUIPMENT - This is the cost of new equipment needed to keep the city's technology up to date.

Information Systems

G/L Account	G/L Description	Approved 2024	Approved 2025
1535-51-1100	SALARIES	\$140,000	\$148,000
1535-51-1105	OVERTIME	\$0	\$500
1535-51-2100	HEALTH INSURANCE	\$19,700	\$22,000
1535-51-2200	SOCIAL SECURITY	\$11,200	\$12,000
1535-51-2400	GMEBS	\$12,700	\$13,500
1535-51-2700	WORKER'S COMP.	\$400	\$450
1535-52-1220	SOFTWARE SUPPORT	\$10,000	\$10,000
1535-52-1240	LICENSING	\$39,390	\$54,000
1535-52-2210	EQUIP./VEHICLE MAINT.	\$2,500	\$2,500
1535-52-2215	OFFICE MACH. RRP & MAINT.	\$2,000	\$2,000
1535-52-2310	EQUIPMENT RENTAL	\$1,500	\$1,500
1535-52-3100	GEN. LIABILITY INS.	\$15,100	\$26,500
1535-52-3105	VEHICLE INSURANCE	\$500	\$550
1535-52-3205	POSTAGE	\$0	\$100
1535-52-3210	TELEPHONES	\$31,680	\$34,080
1535-52-3220	FIBER OPTICS	\$31,537	\$31,537
1535-52-3500	MEETINGS & TRAVEL	\$1,200	\$1,200
1535-52-3615	SUBSCRIPTIONS	\$68,444	\$150,350
1535-52-3700	TRAINING	\$5,000	\$6,000
1535-52-3900	CONTRACT LABOR	\$15,000	\$7,500
1535-53-1010	UNIFORMS	\$400	\$400
1535-53-1100	SUPPLIES	\$28,000	\$20,000
1535-53-1270	GAS & OIL	\$2,000	\$2,000
1535-53-1300	SMALL EQUIPMENT	\$13,230	\$13,300
1535-54-2010	NEW EQUIPMENT	\$29,300	\$0
1535-54-2400	OFFICE FURNISHINGS	\$0	\$0
TOTAL		\$480,781	\$559,967

Public Works

The Public Works Department is charged with maintaining all buildings, parks, rights of ways, and equipment owned by the City.

SALARIES -Included in this Division is 1 Director, 1 Foreman, 1 mechanic, and 13 Skilled Laborers

EQUIPMENT AND VEHICLE MAINTENANCE - Maintenance of vehicles and equipment used by the employees of this division.

EQUIPMENT RPR & MAINTENANCE - These funds are used for necessary maintenance to city buildings and equipment.

INSURANCE - A proportionate share of the General Liability Insurance and Vehicle Insurance are included in these line items.

SUPPLIES - These are costs for material used in the City Shop that are not charged to specific departments. Also, in this line item are supplies needed to maintain city buildings.

UTILITIES - Costs associated with power and heating the City Shop.

GAS AND OIL - This is for vehicles used by this division.

NEW EQUIPMENT - This line item is for equipment needed for the Public Works Department.

VEHICLE - These funds will be used to replace a 1999 Chevrolet Pickup that is no longer operational.

UTILITIES MAINTENANCE

The Utilities Division is charged with maintenance of the water distribution system, the storm water drainage system, and the wastewater (sewer) collection system including a series of valves, pump, lift stations, and other parts of the systems that are not part of the Water and Wastewater Plants.

SALARIES - Salaries included are for (1) supervisor, (1) assistant supervisor, (2) crew leaders, and (6) laborers.

PROFESSIONAL FEES - Costs for engineering, inspection, and legal services for water and sewer system maintenance.

EQUIPMENT AND VEHICLE MAINTENANCE AND RENTALS - These costs are for maintenance of the vehicles used by the system maintenance crews.

MACHINE HIRE - Cost of rental equipment that is not owned by the City.

INSURANCE - Those portions of the General Liability Insurance, Vehicle Insurance, and Public Officials Liability Insurance for water and sewer functions are included in these line items.

TRAINING - Training for certification for system maintenance employees.

CONTRACT SERVICES - This line item includes services that must be contracted. In this item is money to enter into an annual maintenance agreement for a private contractor to maintain all of the city's water tanks.

SUPPLIES - These costs are for supplies to support the operation of the water and sewer functions.

WATER AND SEWER LINE MATERIALS - These costs are associated with the materials used for water and sewer line repair and replacement, including pipe, fittings, valves, gravel, etc.

METER AND READING EQUIPMENT - This item is the purchase of new meters for new and replacement installations.

Utilities Maintenance

		Approved	Approved
G/L Account	G/L Description	2024	2025
4100-51-1100	SALARIES	\$ 405,800	\$ 415,000
4100-51-1105	OVERTIME	\$ 26,200	\$ 25,500
4100-51-2100	HEALTH INSURANCE	\$ 61,600	\$ 67,500
4100-51-2200	SOCIAL SECURITY	\$ 34,300	\$ 35,000
4100-51-2400	GMEBS	\$ 37,100	\$ 38,000
4100-51-2700	WORKER'S COMP.	\$ 22,000	\$ 22,500
4100-52-1200	PROFESSIONAL FEES	\$ 50,000	\$ 20,000
4100-52-1220	SOFTWARE SERVICES	\$ 22,000	\$ 22,000
4100-52-1300	STREET REPAIRS	\$ 32,500	\$ 32,000
4100-52-2205	EQUIP./VEHICLE REPAIRS	\$ 66,000	\$ 75,000
4100-52-2210	SYSTEM MAINTENANCE	\$ 77,000	\$ 55,000
4100-52-2310	EQUIPMENT RENTAL	\$ 25,000	\$ 10,000
4100-52-3100	GEN LIABILITY INS.	\$ 19,400	\$ 20,300
4100-52-1305	VEHICLE INSURANCE	\$ 5,000	\$ 5,200
4100-52-3210	TELEPHONES	\$ 6,575	\$ 7,200
4100-52-3500	TRAVEL	\$ 3,250	\$ 3,700
4100-52-3700	TRAINING	\$ 3,000	\$ 3,600
4100-52-3900	CONTRACT SERVICES	\$ 25,000	\$ 45,000
4100-53-1010	UNIFORMS	\$ 7,000	\$ 6,400
4100-53-1105	MACHINERY & TOOLS	\$ 14,000	\$ 15,000
4100-53-1100	SUPPLIES	\$ 15,000	\$ 14,000
4100-53-1230	LIGHTS & POWER	\$ 3,000	\$ 4,200
4100-53-1250	HEAT	\$ 3,500	\$ 2,400
4100-53-1270	GAS & OIL	\$ 42,000	\$ 42,000
4100-53-1600	SMALL EQUIPMENT		\$ 31,000
4100-53-1720	WATER/SEWER LINE MAT.	\$ 85,000	\$ 77,000
4100-53-1730	METERS & READING EQUIP.	\$ 100,000	\$ 80,000
4100-54-1300	BUILDING IMPROVEMENTS	\$ 40,000	\$ 40,000
4100-54-1400	INFRASTRUCTURE	\$ -	\$ 672,000
4100-54-2010	NEW EQUIPMENT	\$ -	
4100-54-2015	CDBG PROJECT 2022	\$ 1,730,000	\$ -
4100-54-2016	CDBG PROJECT 2023		\$ 90,000
4100-54-2017	CDBG PROJECT 2024		\$ 465,500
4100-54-2200	VEHICLE PURCHASE	\$ 111,000	\$ 112,000
4100-58-1000	GEFA PAYMENT	\$ 113,000	\$ 213,000
TOTAL		\$3,185,225	\$2,767,000

WASTEWATER PLANT DIVISION

The Wastewater Plan Division of the Public Works Department is responsible for collecting and processing effluent from the homes, businesses, and industries within the City's wastewater collection area according rules and procedures stated in state and federal law.

SALARIES - Salaries for Wastewater Plant Supervisor, and (4) operators.

EMPLOYEE BENEFIT COSTS - Group (Health) Insurance, Social Security, Retirement, and Worker's Compensation are included in these line items.

PROFESSIONAL FEES - These are costs for services or special projects. Professional fees are for engineering, calibration of equipment, and analysis of wastewater.

LAB FEES - These costs are to check water quality and to provide certification to regulating agencies including the costs of pre-treatment analysis at Fieldale and Ethicon.

LANDFILL FEES - These are the cost of depositing sludge in the landfill.

EQUIPMENT AND VEHICLE MAINTENANCE - Included in this account are back-up motors for lime feeders, Chlorine regulation rebuilding, filter and seed basin valve maintenance and other plumbing and electrical systems maintenance as well as the cost to maintain the Water Plant vehicle.

INSURANCE - Those portions of the General Liability Insurance and Vehicle Insurance allocated to the Water Plant are shown here.

ADVERTISING - These costs include official public notice of water quality, and other general-purpose advertising.

DUES AND LICENSES - License renewal for operators and renewal of CDL licenses are budgeted here.

TRAINING - This includes course fees, lodging and meals required for courses for wastewater certification.

CHEMICALS - These major costs are for lime, chlorine, calcium hypochlorite, and other chemicals used in wastewater treatment.

SMALL EQUIPMENT - This line item includes the cost for equipment needed to run the Wastewater Plant.

WATER PLANT DIVISION

The Water Plan Division of the Public Utilities Department is responsible for collecting and processing excellent quality water in sufficient quantities to the citizens and industries within the City's water distribution area according to rules and procedures stated in state and federal law.

SALARIES - Salaries for the Public Utilities Director, one (1) supervisor, five (5) operators and (1) administrative assistant to assist all Utility departments.

PROFESSIONAL FEES - These are costs for engineering services, and legal services.

LAB FEES - These costs are to check water quality and to provide certification to regulating agencies.

EQUIPMENT AND VEHICLE MAINTENANCE - Included in this account are filter and seed basin valve maintenance and other plumbing and electrical systems maintenance as well as the cost to maintain the Water Plant vehicle.

INSURANCE - Those portions of the General Liability Insurance and Vehicle Insurance allocated to the Water Plant are shown here.

ADVERTISING - These costs include official public notice of water quality, help wanted ads, and other general-purpose advertising.

DUES AND LICENSES - License renewal for operators and license upgrades for operators.

TRAINING - This includes course fees, lodging, and meals for required courses for water certification.

CHEMICALS - These funds are for the cost of Alum, pre-lime, KMnO_4 , Fluoride, Chlorine, Phosphate, post lime. It is anticipated that these costs will increase this year.

SUPPLIES AND LAB SUPPLIES - Costs for cleaning supplies, offices supplies, logbooks, reagents, glassware, and sampling bottles

Water Plant Budget

		Approved	Approved
G/L Account	G/L Description	2024	2025
4430-51-1100	SALARIES	\$384,100	\$418,000
4430-51-1105	OVERTIME	\$13,400	\$14,200
4430-51-2100	HEALTH INSURANCE	\$60,000	\$66,500
4430-51-2200	SOCIAL SECURITY	\$32,000	\$34,600
4430-51-2400	GMEBS	\$35,100	\$38,100
4430-51-2700	WORKER'S COMP.	\$18,700	\$21,000
4430-52-1200	PROFESSIONAL FEES	\$30,000	\$30,000
4430-52-1265	TRANSFER TO R/E FUND	\$250,000	\$384,930
4430-52-1270	COMMERCIAL LAB FEES	\$2,100	\$2,300
4430-52-1275	STATE LAB FEES	\$7,300	\$7,300
4430-52-2200	EQUIPMENT MAINT.	\$20,000	\$22,000
4430-52-2205	EQUIPMENT/VEHICLE REPAIRS	\$1,100	\$2,480
4430-52-2250	CALIBRATION	\$26,000	\$26,000
4430-52-2410	REPAIRS & MAINT. BUILDING	\$10,000	\$10,000
4430-52-3100	GEN. LIABILITY INSURANCE	\$61,400	\$64,400
4430-52-3105	VEHICLE INSURANCE	\$500	\$550
4430-52-3205	POSTAGE	\$1,700	\$1,700
4430-52-3210	TELEPHONES	\$5,000	\$5,300
4430-52-3300	ADVERTISING	\$500	\$500
4430-52-3605	DUES & LICENSES	\$4,800	\$4,800
4430-52-3500	TRAVEL	\$3,000	\$4,000
4430-52-3700	TRAINING	\$3,000	\$4,000
4430-52-3900	CONTRACT SERVICES	\$13,000	\$13,000
4430-53-1010	UNIFORMS	\$1,800	\$1,800
4430-53-1020	SOFTWARE SUPPORT	\$9,000	\$9,000
4430-53-1025	CHEMICALS	\$270,000	\$295,000
4430-53-1100	SUPPLIES	\$3,000	\$3,000
4430-53-1230	LIGHTS & POWER	\$250,000	\$262,000
4430-53-1250	HEAT	\$685	\$700
4430-53-1270	GAS & OIL	\$6,000	\$6,000
4430-53-1600	SMALL EQUIPMENT	\$9,000	\$2,000
4430-53-2250	LAB SUPPLIES	\$14,400	\$14,400
4430-54-2010	NEW EQUIPMENT	\$60,000	\$15,000
4430-54-2015	HAZEL CREEK INTAKE PROJECT	\$0	\$0
	CHENOCETAH WATER TANK REHAB	\$500,000	\$0
44300-58-1000	GEFA PAYMENT	\$1,200,000	\$1,200,000
TOTAL		\$3,306,585	\$2,984,560

Community Development Department

The Community Development Division is charged with promoting the orderly growth, economic development, redevelopment, and preservation of the City in accordance with the city's Comprehensive Plan and the policies of the City Commission.

SALARIES - Included in this budget is the salary for the Community Development Director, a Main Street Manager, and the Depot Museum Curator.

PROFESSIONAL FEES - Included in this line item are a Hotel Feasibility Study, Carl Vinson Design Services for the Rails to Trail Project, and Small Business Classes for Hispanic Business Owners.

PROGRAM FUNDS - These funds are used to support the four (4) point approach of the Main Street Program.

VEHICLE MAINTENANCE - Maintenance of the vehicle used by the Community Development Department.

INSURANCE - Those portions of the General Liability Insurance, Vehicle Insurance, and Public Officials Liability Insurance are included in these line items.

MEETING AND TRAVEL - The following meetings: GAZA, Main Street 101, Downtown Development Training, and GICH Training.

MEMBERSHIPS AND DUES - The following memberships in the Georgia Association of Economic Development, GAZA, GICH, and Main Street 101.

SUPPLIES - These costs are for office supplies.

GAS AND OIL - This is for the vehicle driven by the Community Development Department.

Special Revenue Accounts

Special Revenue Accounts are funds that have a specific purpose and can only be used in accordance with the laws governing their use.

Our Special Revenue Accounts are SPLOST, Hotel-Motel Tax Capital Improvement Fund, ARPA, Community House Special Facilities Fund, Sanitation Enterprise Fund, Police Special Projects Fund, and Storm Water Utility Fund. The use of these funds is restricted by law and can only be used for specific purposes.

Community House Facilities Fund

These funds are used to operate the Community House as a Special Events Facility.

Supplies - these funds will be used to purchase cleaning supplies.

New Equipment - these funds will be used to replace tables and chairs as needed at the Community House. This line item also includes funds to replace the ice maker.

Cleaning Costs - these funds will be used to pay for the cost of cleaning the facility after events.

Administration - these funds will cover the administration costs of renting out the facility.

Repairs & Maintenance - These funds are to cover the cost for a mandatory update to the elevator system.

Community House Fund Budget

	Approved 2024	Approved 2025
Revenues		
RENTAL REVENUE	\$62,000	\$65,000
INTEREST INCOME	\$250	\$250
Total	\$62,250	\$65,250
Expenses		
SUPPLIES	\$500	\$250
ADVERTISING	\$1,250	\$500
REPAIRS & MAINTENANCE	\$0	\$9,000
ELECTRICITY	\$14,000	\$15,000
HEAT	\$6,500	\$6,500
SMALL EQUIPMENT	\$0	\$0
NEW EQUIPMENT	\$5,000	\$5,000
CLEANING COSTS	\$15,000	\$12,000
ADMINSTRATION COSTS	\$20,000	\$17,000
Totals	\$62,250	\$65,250

Hotel-Motel Tax Fund

A percentage of these funds must be used by a Destination Marketing Organization to promote the city. The city has contracts with 2 DMOs, the Chamber of Commerce and the Cornelia Hospitality & Tourism Board. The law also requires a portion of the funds be used for Tourism Product Capital Improvements and Maintenance. The remainder of the funds are transferred to the General Fund to help with General Fund expenditures.

Transfer to DMOS - these are the funds that by law must be sent to a Destination Marketing Organization to promote the city. This number is an estimate based on projected revenue and may vary depending on actual collections.

Transfer to the General Fund - these are the unrestricted funds that are used to help with General Fund expenses.

Christmas in the Park - these funds are used to help with the cost of the annual Christmas Light display at City Park.

Splash Pad/Park Maintenance - these funds are used to help with the cost of maintaining the Splash Pad and our Public Parks. Included in this line item are funds to replace the playground equipment at Jim Smith Park.

Downtown Decorations - these funds will be used to replace the downtown banners and holiday decorations.

Website Maintenance - these funds are used to cover the annual maintenance fees for the city's website.

Park Sign Project - these funds will be used to replace the signs at the City Parks.

Hotel-Motel Tax Capital Improvement Fund Budget

	Approved 2024	Approved 2025
Revenues		
Hotel-Motel Tax Collections	\$340,000	\$340,000
FUND BALANCE	\$50,000	\$0
TOTAL	\$390,000	\$340,000
Expenses		
Christmas in the Park	\$13,750	\$13,750
Splash Pad/Park Maintenance	\$10,000	\$15,000
Website Maintenance	\$5,000	\$5,000
TIM LOVES TINK MURAL PROJECT	\$25,000	\$0
DOWNTOWN DECORATIONS	\$10,000	\$15,000
PARK SIGN REPLACEMENT PROJECT	\$8,000	\$15,000
Transfer to DMOS	\$148,750	\$148,750
Transfer to General Fund	\$127,500	\$127,500
Totals	\$348,000	\$340,000

Police Special Projects Fund

These funds are donations received by the Police Department to be used for their annual Christmas with Kids Program.

Christmas with Kids- These funds are used to provide needy children in the community with Christmas gifts.

PD Special Projects Fund Budget

	Approved
	2025
Revenues	
Fund Balance	\$5,000
Total	\$5,000
Expenses	
Christmas for Kids	\$5,000
Totals	\$5,000

SANITATION DIVISION

The Sanitation Division collects household and commercial garbage, brush and other yard waste from about 1,900 households.

SALARIES -Salaries for two sanitation workers.

CONTRACT LABOR - These funds will be used to cover the cost of our contract with FCS for household garbage pickup.

LANDFILL FEES - These are the fees for use of the landfills to deposit garbage collected throughout the city.

EQUIPMENT AND VEHICLE MAINTENANCE - Equipment maintenance costs for the garbage truck, chippers, and other equipment used to collect and dispose of solid waste.

VEHICLE AND LIABILITY INSURANCE - Insuring the Sanitation Division's fleet of vehicles and a portion of the General Liability insurance is included here.

TRAINING - These are the costs for the following training opportunities: Solid Waste survey update seminars, composting and recycling workshops, Keep America Beautiful workshops, Department of Community Affairs workshops.

UTILITIES - A proportionate share of the lights, power, and heating costs of the city corporation yard is included in this budget.

GAS AND OIL - This is for all vehicles used by the Sanitation Division. The amount has been increased to account for the rise in gas and oil prices during the current year.

NEW EQUIPMENT - Budgeted here are the costs of new trash carts and other equipment necessary to provide this service.

Sanitation Department Budget

		Approved 2024	Approved 2025
G/L Account	G/L Description		
Revenue			
33-1100	SANITATION FEES	\$422,000	\$472,640
33-1105	SALE OF EQUIPMENT	\$0	\$0
33-1110	INTERFUND TRANSFER	\$67,613	\$20,000
TOTAL		\$489,613	\$492,640
4500-51-1100	SALARIES	\$70,200	\$69,000
4500-51-1105	OVERTIME	\$1,900	\$1,800
4500-51-2110	EMPLOYEE HEALTH INS.	\$19,700	\$21,900
4500-51-2200	SOCIAL SECURITY	\$5,800	\$5,700
4500-51-2400	GMEBS	\$6,400	\$6,400
4500-51-2700	WORKER'S COMP	\$1,200	\$1,800
4500-52-2105	LANDFILL FEES	\$10,000	\$10,000
4500-52-2205	EQUIPMENT MAINT.	\$10,000	\$10,000
4500-52-2210	VEHICLE MAINTENANCE	\$10,000	\$5,000
4500-52-3100	INSURANCE-LIABILITY	\$9,000	\$10,300
4500-52-3105	VEHICLE INSURANCE	\$5,500	\$6,300
4500-52-3900	CONTRACT LABOR	\$260,000	\$291,200
4500-53-1010	UNIFORMS	\$500	\$500
4500-53-1100	SUPPLIES	\$10,000	\$10,000
4500-53-1235	LIGHTS & POWER	\$0	\$0
4500-53-1270	GAS & OIL	\$15,000	\$15,000
4500-53-1300	SMALL EQUIPMENT	\$15,000	\$8,740
4500-54-2100	NEW EQUIPMENT	\$0	\$0
4500-54-2200	VEHICLE PURCHASE/LEASE	\$21,413	\$0
4500-54-2200	TRANSFER TO W/S FUND	\$18,000	\$19,000
TOTAL		\$489,613	\$492,640

SPLOST Fund

These funds are used to complete capital projects according to the SPLOST 7 Referendum.

Municipal Bond Payment - these are funds allocated in the referendum to help with the purchase of the Municipal Complex.

GMA Public Safety Lease - this is the annual payment for the fire trucks and patrol vehicles that were purchased in 2022.

Vehicle Purchase - These funds will be used to replace a 2011 Ford F150 and a 2013 Chevrolet Tahoe currently used by the Fire Department.

2025 Paving Project - these funds will be used to resurface Hood Street, portion of Hoyt Street, Foster Street, Second Street, and Short Avenue. Also included in this project is construction of a sidewalk on Martin Luther King from Clarkesville Street to Second Street.

Downtown Parking Lot - these funds will be used to construct a parking lot on the city's property located at Front Street and Rosa Parks. Also included in this line item are funds for the installation of a trash compactor in the Appletree Alley Parking Lot.

Computer Software - This is the cost for the new software with Tyler Technologies that was approved in 2023.

SPLOST Fund Budget

	Approved 2024	Approved 2025
REVENUES		
FUND BALANCE	\$677,000	\$870,000
CURRENT YEAR INCOME	\$960,000	\$1,080,000
INTEREST EARNED	\$3,000	\$5,000
TOTAL	\$1,640,000	\$1,955,000
EXPENSES		
MUNICIPAL BOND PAYMENT	\$60,000	\$60,000
GMA PUBLIC SAFETY LEASE	\$300,000	\$300,000
VEHICLE PURCHASE	\$0	\$135,000
PAVING PROJECT	\$394,000	\$885,000
DOWNTOWN PARKING LOT	\$525,000	\$525,000
COMPUTER SOFTWARE	\$361,000	\$50,000
TOTAL	\$1,640,000	\$1,955,000

Storm Water Utility Fund

These funds are used to maintain and improve the city's drainage system.

Personnel Costs - These funds are the cost for one employee whose primary job duties are stormwater related. The position works under the direction of the Utilities Maintenance Department Supervisor.

Transfer to Sanitation - These are a portion of the cost for employees assigned to the Sanitation Department who assist with brush and leaf pickup.

Storm Drainage Maintenance - These are the costs associated with maintaining the city's existing drainage system.

Professional Fees - This is the cost of the engineering associated with the maintenance of the city's drainage system.

Scott/Etta/Maple/Short Drainage Project - These funds will be used to fund the stormwater portion of this project which also includes water & sewer upgrades.

Jones/Wyly Drainage Project - These funds will be used to complete a drainage project on Jones Street and Wyly Street to alleviate drainage issues at the intersection Jones Street and Wyly Street.

STORM WATER UTILITY BUDGET

	Approved 2024	Approved 2025
Revenues		
Fund Balance	\$294,613	\$0
Current Year Income	\$370,000	\$400,000
Interest Earned	\$1,000	\$3,000
Total	\$665,613	\$403,000
Expenses		
Personnel Costs	\$67,613	\$50,000
Drainage System Maintenance	\$40,000	\$43,500
Professional Fees	\$10,000	\$10,000
Liability Insurance	\$0	\$2,200
Vehicle Insurance	\$0	\$300
Training	\$0	\$2,000
CDBG Project	\$150,000	\$0
South Main Street Drainage Project	\$0	\$0
Pine Street Drainage Project	\$398,000	\$0
Scott/Etta/Maple Short Project	\$0	\$200,000
Jones/Wyly Drainage Project	\$0	\$75,000
Transfer to Sanitation	\$10,000	\$20,000
Total	\$675,613	\$403,000