

FY22 Budget

07/01/2021 - 06/30/2022

REVENUE

General Government Revenue

100-001-11150 TAXES RECEIVABLE	-
100-004-31100 PROPERTY TAX	295,000.00
100-004-31101 PAYMENT IN LIEU OF TAXES	600.00
100-004-31103 CARES GRANT	-
100-004-31104 AMERICAN RESCUE ACT GRANT	-
100-004-31130 VEHICLE MOBILE HOME TAX	3,400.00
100-004-31131 TAVT COLLECTIONS	88,000.00
100-004-31135 AD VALOREM TAX RR EQ CAR COS	436.00
100-004-31160 RECORDING/INTANGIBLE TAX	11,000.00
100-004-31170 FRANCHISE FEE	170,000.00
100-004-31310 LOCAL OPTION SALES TAX	504,000.00
100-004-31311 ENERGY TAX	9,600.00
100-004-31312 EXCISE TAX	2,100.00
100-004-31420 BEER TAX	41,000.00
100-004-31620 INSURANCE PREMIUM TAX	200,000.00
100-004-31900 INTEREST/PENALTY/FIFA	8,000.00
100-004-34292 PD FORFEITURE FUNDS	5,000.00
100-004-33110 COPS GRANT	1,500.00
100-004-34290 OTHER- POLICE DEPT.	800.00
100-004-34291 SHOP WITH A COP REVENUE	1,100.00
100-004-35100 FINES	115,800.00
100-004-35117 TECHNOLOGY FEES	8,400.00
100-004-36100 INTEREST	50.00
100-004-37100 CONTRIBUTIONS FROM PVT SOURCES	-
100-004-38100 RENTS AND ROYALTIES	6,000.00
100-004-38110 COMMUNITY CTR DEPOSIT/FEE	10,000.00
100-004-38900 MISCELLANEOUS	10,000.00
100-004-38903 MISC/RETURN CHECK	-
100-004-38910 OPEN RECORDS REQUESTS	150.00
100-004-38920 ADS-MONTHLY NEWSLETTER	1,000.00
100-004-39210 SALE OF ASSETS	122,000.00
Subtotal	1,614,936.00

Planning, Zoning, Permitting Licensing Revenue

120-004-32210 BUILDING PERMITS	25,000.00
120-004-32220 BUSINESS LICENSES	62,000.00
120-004-32221 REZONE/ANNEXATION/VARIANCE APP	7,105.00
120-004-32223 FREE STANDING SIGN PERMITS	150.00
120-004-32299 OTHER PERMITS(DEMO, ETC)	500.00
120-004-32300 CERTIFICATE OF OCCUPANCY (CO)	-
120-004-32310 BLDG STRUCTURE & EQUIP FEE	100.00
120-004-32311 DEVELOPMENT FEES	8,000.00
120-004-32312 FINAL PLAT FEE	4,000.00
120-004-32313 GRADING/GRUBBING FEE	1,500.00
120-004-32314 PRELIMINARY PLAT FEE	4,000.00
120-004-32315 BLDG INSP FEE/ADD & REMODEL	500.00
120-004-32316 MANUFACTURED HOME PERMIT	-
120-004-32317 MECHANICAL PERMIT	300.00
120-004-32318 NEW CONST PERMIT-COMMERCIAL	3,500.00
120-004-32319 NEW CONST PERMIT-RESIDENTIAL	56,640.00
120-004-32320 PLUMBING INSPECTION PERMIT	575.00
120-004-32321 SEWER LINE PERMITS	-
120-004-32322 ELECTRICAL INSPECTION PERMIT	1,500.00
120-004-32390 PLAN REVIEW (ENGINEER/PLANNER FEES)	-
Subtotal	175,370.00

SPLOST Revenue

320-004-31324 SPLOST 2018 REVENUE	575,000.00
320-004-36100 INTEREST	450.00
Subtotal	575,450.00

Asset Accounts (Fund Balances)

100-001-xxxxx AMERICAN RELIEF ACT	-
320-001-11572 SPLOST 2006	-
320-001-11572 SPLOST 2012	324,845.00
520-001-11534 PROJECTS FUND (PROJ ACCT)	312,000.00
520-001-11537 GEFA LOAN 2015 L03WS	27,840.00
520-001-11521 WATER & SEWER (MM ACCT)	140,000.00
Subtotal	804,685.00

Water & Sewer Revenue

520-004-34420 WATER DEPOSITS	25,000.00
520-004-34421 WATER (BILLED)	998,200.00
520-004-34422 SEWER (BILLED)	272,300.00
520-004-34423 ADMIN FEES	11,000.00
520-004-34425 WATER TAPS	270,000.00
520-004-34426 W/S/G INCOME	(2,000.00)
520-004-34427 PENALTIES-LATE FEES	40,000.00
520-004-34429 SEWER TAPS	330,000.00
520-004-36100 INTEREST	200.00
520-004-37100 CONTRIBUTIONS FROM PVT SOURCES	-
520-004-38903 MISC/RETURN CHECK	1,890.00
520-004-54141 ARC GRANT	-
520-004-54142 CONTRIBUTIONS - ARC GRANT	-
520-004-54143 RESTRICTED CASH - ARC GRANT	-
520-004-54144 RESTRICTED CASH - GEFA 2015	-
540-004-34410 GARBAGE FRANCHISE FEES	29,484.00
Subtotal	1,976,074.00

EXPENDITURES

Legislative Expenditure (Mayor & Council)

110

100-110-51100 SALARIES	42,000.00
100-110-51121 SUNFLOWER FESTIVAL COMMITTEE	2,500.00
100-110-51122 HOLIDAY COMMITTEE	100.00
100-110-51125 BEAUTIFICATION & TREE COMMITTEE	27,840.00
100-110-51210 GROUP HEALTH INSURANCE	1,080.00
100-110-51220 FICA	3,135.00
100-110-52310 PROPERTY/LIABILTY INSURAN	10,200.00
100-110-52320 COMMUNICATIONS	4,300.00
100-110-52350 TRAVEL	1,500.00
100-110-52370 EDUCATION & TRAINING	3,400.00
100-110-53111 GENERAL SUPPLIES & MATERIALS	400.00
100-110-53130 FOOD	-
100-110-53172 PERSONNEL EXPENSE	-
100-110-54000 CAPITAL	300.00
100-110-54240 COMPUTERS	1,000.00
Expenditure Subtotal	97,755.00

Elections Expenditure

140

100-140-52110 ELECTIONS	1,810.00
Expenditure Subtotal	1,810.00

General Government Expenditure

150

100-150-51100 SALARIES	175,000.00
100-150-51112 COVID-19	3,205.00
100-150-51130 OVERTIME	1,500.00
100-150-51210 GROUP HEALTH INSURANCE	25,538.00
100-150-51220 FICA	9,300.00
100-150-51240 DEFERRED COMPENSATION	7,900.00
100-150-51260 GA DOL UNEMPLOYMENT INS	-
100-150-51270 WORKERS COMPENSATION	690.00
100-150-51570 PUBLIC INFORMATION & RELATIONS	1,200.00
100-150-52120 PROFESSIONAL SERVICES	50,000.00
100-150-52130 TECHNICAL	18,000.00
100-150-52220 REPAIRS & MAINTENANCE	4,000.00
100-150-52232 RENTAL OF EQUIPMENT & VEHICLES	6,500.00
100-150-52235 CSX RAILROAD LEASE	1,340.00

100-150-52310	PROPERTY/LIABILTY INSURANCE	14,000.00
100-150-52312	INSURANCE CLAIM	-
100-150-52320	COMMUNICATIONS	4,800.00
100-150-52330	ADVERTISING	1,000.00
100-150-52350	TRAVEL	2,500.00
100-150-52360	DUES & FEES	12,000.00
100-150-52370	EDUCATION & TRAINING	4,000.00
100-150-53111	GENERAL SUPPLIES & MATERIALS	6,000.00
100-150-53115	BANK FEES/CREDIT CARD FEES	-
100-150-53120	UTILITIES	5,900.00
100-150-53130	FOOD	300.00
100-150-53160	SMALL EQUIPMENT	400.00
100-150-53171	UNIFORMS	150.00
100-150-53172	PERSONNEL EXPENSE	400.00
100-150-53224	RECORDS & IDENTIFICATION	530.00
100-150-54130	BUILDINGS & BUILDING IMPROVEMENTS	8,000.00
100-150-54230	FURNITURE & FIXTURES	1,500.00
100-150-54240	COMPUTERS	5,200.00
100-150-54241	SOFTWARE	20,000.00
100-150-57900	CONTINGENCY	-

Expenditure Subtotal 390,853.00

Accounting Expenditure

151

100-151-51512	ACCOUNTING	1,100.00
100-151-51560	AUDIT	50,000.00

Expenditure Subtotal 51,100.00

Municipal Court Expenditure

265

100-265-35112	INDEMNIFICATION FUND	150.00
100-265-52124	JUDGE/SOLICITOR	12,000.00
100-265-52126	INDIGENT DEFENSE ATTORNEY	2,040.00
100-265-52140	PEACE OFFICERS ANNUITY	6,600.00
100-265-52141	PEACE OFFICERS ANNUITY PTL PMT	750.00
100-265-52142	POPIDF-A (FKA POPTF)	4,200.00
100-265-52143	POPIDF-B	4,200.00
100-265-52145	POPIDF-A PARTIAL PAYMENTS	1,000.00
100-265-52146	POPIDF-B PARTIAL PAYMENTS	1,000.00
100-265-52320	COMMUNICATIONS	120.00
100-265-52350	TRAVEL	1,000.00
100-265-52360	DUES & FEES	400.00
100-265-52370	EDUCATION & TRAINING	500.00
100-265-52387	BARROW COUNTY JAIL FUND	900.00
100-265-52388	COURT INTERPRETER	500.00
100-265-53111	GENERAL SUPPLIES	100.00
100-265-54240	COMPUTERS	-
100-265-54241	SOFTWARE	5,600.00
100-265-54250	OTHER EQUIPMENT	450.00
100-265-57101	CRIME LAB/STATE FUND	100.00
100-265-57104	CRIME LAB FEE-PARTIAL PAYMENT	100.00
100-265-57120	VICTIMS BRAIN & SPINAL/TRAININ	400.00
100-265-57121	BRAIN & SPINE INJ PARTIAL PMT	200.00
100-265-57130	COUNTY JAIL FUND FROM FINES	6,500.00
100-265-57131	BC JAIL FUND FROM FINES-P PMT	750.00
100-265-57141	GA CRIME VICTIM EMER FDN-PRE 7	100.00
100-265-57142	GA CRIME VICTIM EMER FND-P PMT	250.00
100-265-57150	BC VICTIM ASSISTANCE FUND	4,000.00
100-265-57151	LOCAL VICTIM ASST FUND-P PMT	500.00
100-265-57160	BC DRUG ABUSE TREATMENT/EDUCAT	200.00
100-265-57161	BC DRUG ABUSE TRT/ED PART PMTS	700.00
100-265-57180	DRIVER EDUCATION/TRAINING FUND	700.00
100-265-57181	DRIVER ED/TRAIN FUND-PAR PMT	100.00

Expenditure Subtotal 56,110.00

Police Department Expenditure

320

100-320-51100	SALARIES	499,000.00
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100-320-51112	COVID-19	5,150.00
100-320-51130	OVERTIME	10,000.00
100-320-51210	GROUP HEALTH INSURANCE	88,580.00
100-320-51220	FICA	39,600.00
100-320-51240	DEFERRED COMPENSATION	12,100.00
100-320-51250	PEACE OFFICERS' ANNUITY	2,100.00
100-320-51260	GA DOL UNEMPLOYMENT INS	-
100-320-51270	WORKERS COMPENSATION	37,400.00
100-320-52120	PROFESSIONAL SERVICES	1,100.00
100-320-52130	TECHNICAL	2,500.00
100-320-52220	REPAIRS & MAINTENANCE	1,000.00
100-320-52225	REPAIRS & MAINT- VEHICLES & EQUIP	34,000.00
100-320-52231	RENTAL OF LAND & BUILDINGS	-
100-320-52232	RENTAL OF EQUIPMENT & VEHICLES	1,800.00
100-320-52310	PROPERTY/LIABILTY INSURANCE	38,000.00
100-320-52312	INSURANCE CLAIM	2,500.00
100-320-52320	COMMUNICATIONS	9,180.00
100-320-52330	ADVERTISING	500.00
100-320-52340	PRINTING & BINDING	500.00
100-320-52350	TRAVEL	6,500.00
100-320-52360	DUES & FEES	750.00
100-320-52370	EDUCATION & TRAINING	1,500.00
100-320-53103	FORFEITURE FUNDS	5,000.00
100-320-53106	SHOP WITH A COP/OPERATING MATERIALS	1,100.00
100-320-53111	GENERAL SUPPLIES & EXPENSE	4,500.00
100-320-53120	UTILITIES	6,000.00
100-320-53127	GASOLINE & DIESEL	15,000.00
100-320-53130	FOOD	500.00
100-320-53171	UNIFORMS	10,100.00
100-320-53172	PERSONNEL EXPENSE	800.00
100-320-53224	RECORDS & IDENTIFICATION	600.00
100-320-53260	POLICE STATIONS & BUILDINGS (RENT)	19,200.00
100-320-53285	PUBLIC RELATIONS	2,000.00
100-320-52390	OTHER PURCHASED SERVICES	16,000.00
100-320-53291	POLICE PROTECTION	9,800.00
100-320-53329	K9 EXPENSE	8,000.00
100-320-54000	CAPITAL	21,000.00
100-320-54220	VEHICLES	73,000.00
100-320-54230	FURNITURE & FIXTURES	1,000.00
100-320-54240	COMPUTERS	-
100-320-54241	SOFTWARE	10,875.00
100-320-54250	OTHER EQUIPMENT	13,000.00
100-320-57900	CONTINGENCY	7,000.00
100-320-58101	PRINCIPAL - F150 TRUCKS	-
100-320-58102	PRINCIPAL - UTILITY INTERCEPTORS	18,358.00
100-320-58201	INTEREST - F150 TRUCKS	-
100-320-58202	INTEREST - UTILITY INTERCEPTORS	3,479.00

Expenditure Subtotal	1,040,072.00
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Public Works Expenditure

420

100-420-51100	SALARIES	263,700.00
100-420-51112	COVID-19	1,665.00
100-420-51130	OVERTIME	2,000.00
100-420-51210	GROUP HEALTH INSURANCE	47,950.00
100-420-51220	FICA	14,300.00
100-420-51240	DEFERRED COMPENSATION	1,770.00
100-420-51260	GA DOL UNEMPLOYMENT INS	-
100-420-51270	WORKERS COMPENSATION	35,300.00
100-420-52120	PROFESSIONAL SERVICES	10,500.00
100-420-52130	TECHNICAL	-
100-420-52220	REPAIRS & MAINTENANCE	1,000.00
100-420-52223	BUILDING MAINTENANCE	-
100-420-52225	REPAIRS & MAINT- VEHICLES & EQUIP	10,000.00
100-420-52232	RENTAL OF EQUIPMENT & VEHICLES	2,000.00
100-420-52310	PROPERTY/LIABILTY INSURANCE	15,600.00

100-420-52320	COMMUNICATIONS	4,800.00
100-420-52360	DUES & FEES	1,200.00
100-420-52370	EDUCATION & TRAINING	2,000.00
100-420-53111	GENERAL SUPPLIES & MATERIALS	5,000.00
100-420-53120	UTILITIES	44,000.00
100-420-53127	GASOLINE & DIESEL	15,000.00
100-420-53130	FOOD	350.00
100-420-53133	ELECTRICITY - SIREN	-
100-420-53160	SMALL EQUIPMENT	7,000.00
100-420-53171	UNIFORMS	1,890.00
100-420-53172	PERSONNEL EXPENSE	1,050.00
100-420-53176	SAFETY EQUIPMENT	10,000.00
100-420-53177	SIGNS & POSTS	8,000.00
100-420-54000	CAPITAL	1,000.00
100-420-54210	MACHINERY & EQUIPMENT	41,340.00
100-420-54224	SIDEWALKS & CROSSWALKS REPAIR	-
100-420-54260	ELECTRICITY-STREET LIGHTS	-
100-420-57012	LAND FILL FEES	8,400.00
100-420-57900	CONTINGENCY	5,000.00
100-420-58101	PRINCIPAL - DEER CREDIT BACKHOE	-
100-420-58102	PRINCIPAL - DEER CREDIT BOBCAT	-
100-420-58201	INTEREST - DEER CREDIT BACKHOE	-
100-420-58202	INTEREST - DEER CREDIT BOBCAT	-
	Expenditure Subtotal	561,815.00
Community Centers Expenditure		
553		
100-553-52220	REPAIRS & MAINTENANCE	25,000.00
100-553-53111	GENERAL SUPPLIES & MATERIALS	900.00
100-553-53120	UTILITIES	7,000.00
	Expenditure Subtotal	32,900.00
Recreation Expenditure		
610		
100-610-56190	RECREATIONAL ACTIVITIES	4,000.00
	Expenditure Subtotal	4,000.00
Parks Expenditure		
620		
100-620-52220	REPAIRS & MAINTENANCE	2,500.00
100-620-53111	GENERAL SUPPLIES & MATERIALS	14,500.00
100-620-53114	VETERANS PARK / TOWN MONUMENTS	900.00
100-620-53120	UTILITIES	2,200.00
	Expenditure Subtotal	20,100.00
Library Expenditure		
650		
140-650-52220	REPAIRS & MAINTENANCE	500.00
140-650-52320	COMMUNICATIONS	-
140-650-52360	DUES & FEES	-
140-650-53111	GENERAL SUPPLIES & MATERIALS	-
140-650-53120	UTILITIES	-
140-650-54121	SITE IMPROVEMENTS	6,000.00
140-650-57100	INTERGOVERNMENTAL	70,000.00
	Expenditure Subtotal	76,500.00
Permitting, Inspection Expenditure		
720		
120-720-52120	PROFESSIONAL SERVICES	54,000.00
	Expenditure Subtotal	54,000.00
Planning and Zoning Expenditure		
740		
120-740-52120	PROFESSIONAL SERVICES	17,900.00
120-740-52331	LEGAL ADS	3,000.00
120-740-53111	GENERAL SUPPLIES	-
	Expenditure Subtotal	20,900.00
Code Enforcement Expenditure		
745		
120-745-52120	PROFESSIONAL SERVICES	30,000.00

	Expenditure Subtotal	30,000.00
SPLOST Expenditure		
320		
320-420-52210 PAVED STREETS		-
320-000-53115 BANK FEES		-
320-420-54224 SIDEWALKS & CROSSWALKS REPAIR		-
	Expenditure Subtotal	-
Sewer Expenditure		
431		
520-431-52120 PROFESSIONAL SERVICES		-
520-431-53111 GENERAL SUPPLIES & MATERIALS		500.00
520-431-54000 CAPITAL		-
520-431-54141 INFRASTRUCTURE -(ARC)		250,000.00
520-431-54142 INFRASTRUCTURE - CAPACITY		140,000.00
520-431-54334 SEWER LIFT STATIONS		20,000.00
520-431-57100 INTERGOVERNMENTAL		220,000.00
520-431-57900 CONTINGENCY		10,000.00
	Expenditure Subtotal	640,500.00
Sewer Lines Expenditure		
433		
520-433-52120 PROFESSIONAL SERVICES		10,000.00
520-433-52220 REPAIRS & MAINTENANCE		20,000.00
520-433-52232 RENTAL OF EQUIPMENT & VEHICLES		5,000.00
520-433-53111 GENERAL SUPPLIES & MATERIALS		2,500.00
520-433-53123 ELECTRICITY		6,000.00
520-433-54333 NEW SEWER SERVICES		8,000.00
520-433-57900 CONTINGENCY		10,000.00
520-433-58101 PRINCIPAL - SERIES 2012 BONDS		215,645.00
520-433-58201 INTEREST - SERIES 2012 BONDS		109,200.00
	Expenditure Subtotal	386,345.00
Water Expenditure		
443		
520-443-51100 SALARIES		59,000.00
520-443-51112 COVID-19		-
520-443-51130 OVERTIME		4,000.00
520-443-51210 GROUP HEALTH INSURANCE		7,765.00
520-443-51220 FICA		6,000.00
520-443-51240 DEFERRED COMPENSATION		2,500.00
520-443-51260 GA DOL UNEMPLOYMENT INS		-
520-443-51270 WORKERS COMPENSATION		8,310.00
520-443-52110 OFFICIAL/ADMINISTRATIVE SERVICES		-
520-443-52120 PROFESSIONAL SERVICES		30,000.00
520-443-52130 TECHNICAL		12,000.00
520-443-52220 REPAIRS & MAINTENANCE		25,000.00
520-443-52221 MAINT & REPAIR-VEHICLES		-
520-443-52225 REPAIRS & MAINT- VEHICLES & EQUIP		1,500.00
520-443-52232 RENTAL OF EQUIPMENT & VEHICLES		5,000.00
520-443-52310 PROPERTY/LIABILTY INSURANCE		7,200.00
520-443-52320 COMMUNICATIONS		4,200.00
520-443-52340 PRINTING & BINDING		350.00
520-443-52350 TRAVEL		250.00
520-443-52360 DUES & FEES		360.00
520-443-52370 EDUCATION & TRAINING		1,000.00
520-443-53102 CHEMICALS		20,000.00
520-443-53111 GENERAL SUPPLIES & MATERIALS		6,000.00
520-443-53120 UTILITIES		15,000.00
520-443-53127 GASOLINE & DIESEL		3,500.00
520-443-53151 WATER PURCHASED		270,000.00
520-443-53160 SMALL EQUIPMENT		1,000.00
520-443-53171 UNIFORMS		270.00
520-443-53172 PERSONNEL EXPENSE		60.00
520-443-54141 INFRASTRUCTURE - WELL DEVELOPMENT		425,000.00
520-443-54142 INFRASTRUCTURE - CAPACITY		-
520-443-54240 COMPUTERS		-

520-443-54241	SOFTWARE	11,000.00
520-443-54333	NEW WATER SERVICES	15,000.00
520-443-54430	WATER TREATMENT	10,000.00
520-443-54440	WATER DISTRIBUTION	9,700.00
520-443-57900	CONTINGENCY	10,000.00
520-443-58101	PRINCIPAL - GEFA 2015L03WS	25,495.00
520-443-58201	INTEREST - GEFA 2015L03WS	2,345.00
Expenditure Subtotal		998,805.00

Water Lines Expenditure

444

520-444-52120	PROFESSIONAL SERVICES	10,000.00
520-444-52220	REPAIRS & MAINTENANCE	20,000.00
520-444-53111	GENERAL SUPPLIES & MATERIALS	5,000.00
520-444-53123	ELECTRICITY	500.00
520-444-54000	CAPITAL	20,000.00
520-444-57900	CONTINGENCY	10,000.00
Expenditure Subtotal		65,500.00

Spring Expenditure

445

520-445-52120	PROFESSIONAL SERVICES	5,000.00
520-445-52220	REPAIRS & MAINTENANCE	12,000.00
520-445-53102	CHEMICALS	10,000.00
520-445-53111	GENERAL SUPPLIES & MATERIALS	1,000.00
520-445-53123	ELECTRICITY	4,000.00
520-445-57900	CONTINGENCY	10,000.00
Expenditure Subtotal		42,000.00

BUDGET OVERVIEW

APPROVED FY22

Total Revenue	5,146,515.00
Total Expenditures	4,571,065.00
Difference	575,450.00
Debit Service /Fund Balance	575,450.00
Total revenue less funds not used	4,571,065.00
Total expenditures	4,571,065.00
Difference	-