City of Flowery Branch
Special Called City Council Meeting
Thursday, June 18, 2020, 9:00 AM
City of Flowery Branch City Hall
5410 West Pine Street, Flowery Branch GA, 30542

CALL PUBLIC MEETING TO ORDER:

PLEDGE OF ALLEGIANCE:

PUBLIC HEARING:

- Ordinance 596 – To adopt an ad valorem tax rate for Tax Year 2020/Fiscal Year 2021
  Ordinance 596 Millage Rate 2020 - 3.178 millage rate.pdf
  Ordinance 596 Millage Rate 2020 - 3.264 millage rate.pdf
  Ordinance 596 , Second Hearing Presentation.pdf
  Millage Rate Executive Summary - Public Hearing 2.pdf
- Resolution 20-018 - To Adopt the Fiscal Year 2021 Annual Budget
  FY2021 Budget Executive Summary.pdf
  Resolution 20-018 To Adopt FY2021 Annual Budget.pdf
  FY2021 PROPOSED BUDGET.pdf

PUBLIC COMMENTS:

ADJOURNMENT:

If you have a disability or impairment and need special assistance please contact the City Clerk prior to the meeting at 770-967-6371 - Meeting agenda is subject to change

FLOWERY BRANCH CITY COUNCIL

EXECUTIVE SUMMARY

SUBJECT: Ordinance 596 – To adopt an ad valorem tax rate for Tax Year 2020/Fiscal Year 2021

COUNCIL MEETING DATE: June 18, 2020

HISTORY:
The city's current millage rate is set at 3.264.
The city wishes to maintain the millage rate at 3.264 for tax year 2020 and FY 2021.

FACTS AND ISSUES:
Keeping the millage rate at 3.264 will increase the property tax revenue by 2.71% percent.
To maintain the current property tax revenue the city would need to roll back the millage rate to 3.178.
The proposed millage rate of 3.264 will increase property tax revenue for a home with fair market value of $250,000 approximately $7.74 and the proposed tax increase for non-homestead property with a fair market value of $250,000 is approximately $8.60.

OPTIONS:
Keep millage rate at 3.264 or rollback the millage rate.

IF FUNDING IS INVOLVED, ARE FUNDS APPROVED IN THE CURRENT BUDGET:
No

AMOUNT AND SOURCE OF FUNDS:

RECOMMENDATION:
To approve ordinance 596 to adopt an ad valorem tax rate for Tax Year 2020/Fiscal Year 2021.

SAMPLE MOTION:
I make a motion to approve third reading of Ordinance 596 setting the millage rate at _______.

COLLABORATING DEPARTMENT:
Administration

DEPARTMENT: Finance

Prepared by: Vickie Short

ATTACHMENTS

- Ordinance 596 Millage Rate 2020 - 3.178 millage rate.pdf
- Ordinance 596 Millage Rate 2020 - 3.264 millage rate.pdf
- Ordinance 596 , Second Hearing Presentation.pdf
- Millage Rate Executive Summary - Public Hearing 2.pdf

ORDINANCE NO. 596

AN ORDINANCE TO FIX THE AD VALOREM TAX RATE FOR THE CITY OF FLOWERY BRANCH, GEORGIA FOR THE TAX YEAR 2020 AND THE FISCAL YEAR OF 2021; TO LEVY SAID TAX UPON ALL PROPERTY SUBJECT TO TAXATION BY THE CITY OF FLOWERY BRANCH, GEORGIA; TO PROVIDE FOR THE TIME OF PAYMENT OF SAID TAXES; TO PROVIDE FOR INTEREST AND PENALTIES FOR THE FAILURE TO PAY TAXES; TO PROVIDE FOR AN ADMINISTRATIVE PROCEDURE FOR THE COLLECTION OF DELINQUENT AD VALOREM TAXES; TO PROVIDE AN ADMINISTRATIVE PROCEDURE FOR THE COLLECTION OF DELINQUENT AD VALOREM TAXES FOR YEARS PRIOR TO 2020; TO REPEAL CONFLICTING ORDINANCES TO THE EXTENT OF ANY CONFLICT; FOR SEVERABILITY; AND, FOR ALL OTHER LAWFUL PURPOSES.

WHEREAS the City of Flowery Branch, Georgia is authorized to assess, levy and collect an ad valorem tax for the purpose of raising revenue to defray the costs of operating the city government, providing governmental services, for the repayment of principal and interest on general obligations, and for all other lawful public purposes; and,

WHEREAS the City of Flowery Branch, Georgia is authorized to establish for said tax a millage rate, a due date and in what length of time said tax must be paid; and,

WHEREAS the City of Flowery Branch, Georgia is authorized to provide for interest and penalties for unpaid taxes and the collection of delinquent taxes.

WHEREAS the City of Flowery Branch, Georgia held three public hearings on 6/18/2020 at 9am and 6pm and 6/25/2020 at 6pm with two votes for the last two consecutive hearings held 6/18/2020 at 6pm and 6/25/2020 at 6pm.

NOW THEREFORE the Council of the City of Flowery Branch hereby ordains as follows:

SECTION 1. GROSS MILLAGE RATE.

The ad valorem tax rate for the City of Flowery Branch, Georgia for the tax year 2020 and for the 2021 fiscal year for the City of Flowery Branch, Georgia based upon an estimated total valuation by the tax assessors of Hall County of property subject to ad valorem taxation by the City of Flowery Branch, Georgia is hereby set at a gross millage of 5.416 mills.

SECTION 2. CALCULATION AND PURPOSE OF NET MILLAGE RATE.

Upon dividing the net property value of $493,243,697 into the total receipts of the local option sales tax for the 2020 tax year, which is $1,061,611 provides a total roll back of 3.178 mills. Subtracting the total roll back of 2.238 mills from the gross millage rate of 5.416 mills provides for a net millage rate of 3.178 mills to be levied on each $1,000 of taxable property within the corporate limits for the purpose of raising revenue:

a) to defray the cost of operating the city government;

b) to provide governmental services;

c) for the repayment of principal and interest on general obligations; and/or,

d) any other public purpose.

SECTION 3. 2020 AD VALOREM TAX LEVY.

There is hereby levied upon all property subject to ad valorem taxation by the City of Flowery Branch, Georgia, an ad valorem tax for the year 2020 of 3.178 mills on each $1,000 of value of taxable property.

SECTION 4. DUE DATE OF TAX.

The said tax imposed is due and payable upon receipt of a tax notice mailed to each owner of the property subject to taxation. In any event, all taxes due under this Ordinance shall be paid no later than the one hundred twentieth (120th) day after the postmark of said tax bills, without penalty.

SECTION 5. INTEREST AND PENALTIES ASSESSED.

(A) In any instance in which any person willfully fails to pay within 120 days of the date when due, any ad valorem tax owed, such person shall pay, in absence of a specific statutory civil penalty for failure, a penalty of five percent (5%) of the amount of tax due and not paid at the time such penalty is assessed with interest as specified in this section. After 120 days from the imposition of the initial penalty, an additional penalty of five percent (5%) of any tax amount remaining due shall be imposed, together with interest as specified in this section. Should any tax amount remain due 120 days after such date, a penalty of five percent (5%) shall be imposed, together with interest as specified in this section. The aggregate amount of penalties shall not exceed an amount equal to twenty (20%) of the principal amount of the tax originally due. These penalties shall not, however, apply in the case of:

(1) Ad valorem taxes of $500.00 or less on homestead property as defined in Part 1 of Article 2 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated; or

(2) With respect to tax year 1986 and future tax years, ad valorem taxes of any amount on homestead property as defined in Part 1 of Article 2 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, if the homestead property was during the tax year acquired by a new owner who did not receive a tax bill for

the tax year and who immediately before acquiring the homestead property resided outside the State of Georgia and if the taxes are paid within one year following the due date.

(B) Taxes owed the city shall bear interest at an annual rate equal to the bank prime loan rate as posted by the Board of Governors of the Federal Reserve System in statistical release H. 15 or any publication that may supersede it, plus three percent (3%), to accrue monthly. Such annual interest rate shall be determined for each calendar year based on the first weekly posting of statistical release H. 15 on or after January 1 of each calendar year. Interest shall begin to accrue from the date the tax is due until the date the tax is paid. For the purpose of this section, any period of less than one month shall be considered one month.

SECTION 6. NOTICE, ISSUANCE OF FI. FA. AND LEVY AND SALE TO COLLECT PAST DUE AND DELINQUENT AD VALOREM TAXES.

(A) In any instance in which any person willfully fails to pay within 120 days of the date when due, any ad valorem tax owed, such person shall pay, in absence of a specific statutory civil penalty for failure, a penalty of five percent (5%) of the amount of tax due and not paid at the time such penalty is assessed with interest as specified in this section. After 120 days from the imposition of the initial penalty, an additional penalty of five percent (5%) of any tax amount remaining due shall be imposed, together with interest as specified in this section. Should any tax amount remain due 120 days after such date, a penalty of five percent (5%) shall be imposed, together with interest as specified in this section. The aggregate amount of penalties shall not exceed an amount equal to twenty (20%) of the principal amount of the tax originally due. These penalties shall not, however, apply in the case of:

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SECTION 7. PROCEDURE FOR COLLECTION OF PAST DUE AND DELINQUENT AD VALOREM TAXES FOR THE YEARS PRIOR TO 2017.

For all past due and delinquent ad valorem taxes for the years prior to the calendar year 2018, which are due and owing to the City of Flowery Branch, Georgia by delinquent taxpayers, the City of Flowery Branch, Georgia, through a duly authorized agent which may be, but does not have to be, the Mayor, the City Manager, or other authorized agent, shall send a past due and delinquent tax notice by mail to all owners of property subject to taxation for the calendar years. This past due and delinquent tax notice shall be sent to aid delinquent by certified or registered mail, return receipt requested. Upon failure to pay the tax due within sixty (60) days of the return receipt of the past due and delinquent tax notice sent by certified or registered mail, the Mayor, the City Manager, or other properly duly authorized agent of the City of Flowery Branch, Georgia shall cause a writ of fieri facias to be issued and recorded on the appropriate tax digest of the City of Flowery Branch, Georgia or on the general execution docket of Hall County. All property of a taxpayer subject to said writ shall be subject to levy and sale in accordance with the provisions for sheriff's sales to secure payment of the past due and the delinquent ad valorem taxes, or through any other foreclosure procedure allowed under Georgia Law including, but not limited to the procedure set out by O.C.G.A. Section 48-4-75, et seq. The City of Flowery Branch, Georgia shall also be entitled to assess the expenses of any tax foreclosure sale, including attorney's fees, which the City of Flowery Branch, Georgia incurred due to the failure of the owner (taxpayer) to pay the ad valorem taxes owed."

SECTION 8. REPEAL OF CONFLICTING ORDINANCES TO THE EXTENT OF THE CONFLICT.

Any part of any prior ordinances, in conflict with the terms of this Ordinance, are hereby repealed to the extent of the conflict; but it is hereby provided, that any ordinance or law which may be applicable hereto and aid in carrying out and making effective the intent, purpose and provisions hereof, is hereby adopted as a part hereof and shall be legally construed to be in favor of upholding this Ordinance on behalf of the City of Flowery Branch, Georgia.

SECTION 9. SEVERABILITY.

If any paragraph, subparagraph, sentence, clause, phrase or any portion of this Ordinance shall be declared invalid or unconstitutional by any court of competent jurisdiction or if the provisions of any part of this Ordinance as applied to any particular situation or set of circumstances shall be declared invalid or unconstitutional, such invalidity shall not be construed to affect the portions of this Ordinance not so held to be invalid, or the application of the Ordinance to other circumstances not so held to be invalid. It is hereby declared to be the intent of the City Council of the City of Flowery Branch to provide for separate and divisible parts, and it does hereby adopt any and all parts hereof as may not be held invalid for any reason.

SO ORDAINED this 25th day of June, 2020.

____
James "Mike" Miller, Mayor

ATTEST:

____
Vickie Short, City Clerk

APPROVED AS TO FORM:

____
E. Ronald Bennett, Jr., City Attorney

ORDINANCE NO. 596

AN ORDINANCE TO FIX THE AD VALOREM TAX RATE FOR THE CITY OF FLOWERY BRANCH, GEORGIA FOR THE TAX YEAR 2020 AND THE FISCAL YEAR OF 2021; TO LEVY SAID TAX UPON ALL PROPERTY SUBJECT TO TAXATION BY THE CITY OF FLOWERY BRANCH, GEORGIA; TO PROVIDE FOR THE TIME OF PAYMENT OF SAID TAXES; TO PROVIDE FOR INTEREST AND PENALTIES FOR THE FAILURE TO PAY TAXES; TO PROVIDE FOR AN ADMINISTRATIVE PROCEDURE FOR THE COLLECTION OF DELINQUENT AD VALOREM TAXES; TO PROVIDE AN ADMINISTRATIVE PROCEDURE FOR THE COLLECTION OF DELINQUENT AD VALOREM TAXES FOR YEARS PRIOR TO 2020; TO REPEAL CONFLICTING ORDINANCES TO THE EXTENT OF ANY CONFLICT; FOR SEVERABILITY; AND, FOR ALL OTHER LAWFUL PURPOSES.

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SO ORDAINED this 25th day of June, 2020.

____
James “Mike” Miller, Mayor

ATTEST:

____
Vickie Short, City Clerk

APPROVED AS TO FORM:

____
E. Ronald Bennett, Jr., City Attorney

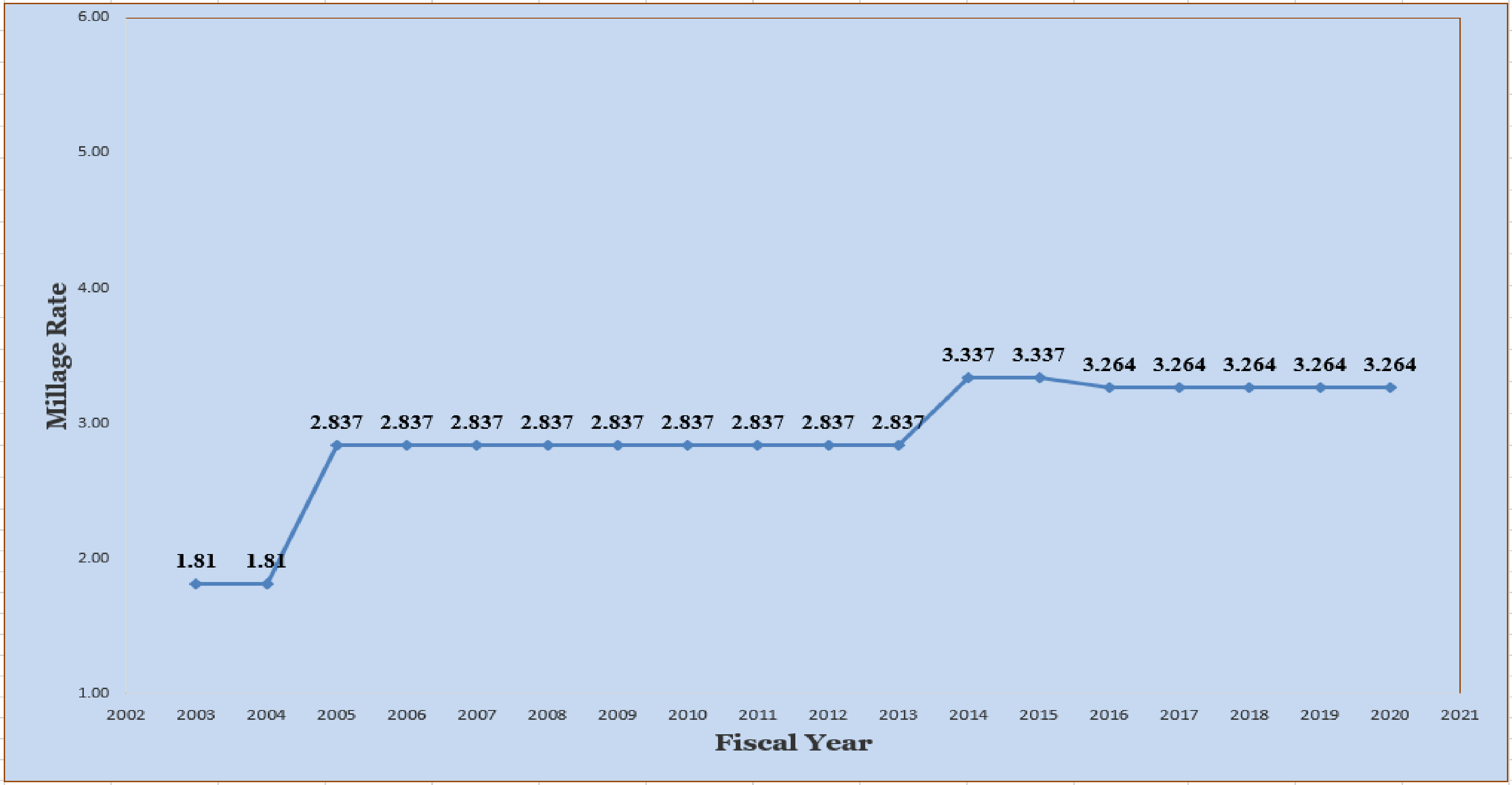
Flowery Branch

Ordinance No. 596: Millage Rate

<u>Public Hearing</u>

- Adopt the Ad Valorem tax rate and levy the tax upon all property subject to taxation by the City of Flowery Branch
  - Net property value is $493,243,697

Gross Millage Rate	5.416
LOST Rollback	2.152
Reassessment Rollback	0.000
Net Millage Rate	3.264



MILLAGE RATE HISTORY

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2020

COUNTY:	HALL	TAXING JURISDICTION:	CITY OF FLOWERY BRANCH

ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW

DESCRIPTION	2019 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2020 DIGEST
REAL	407,601,644	12,932,204	28,340,697	448,874,545
PERSONAL	52,198,992		236,728	52,435,720
MOTOR VEHICLES	3,537,650		(543,140)	2,994,510
MOBILE HOMES	388,014		(16,041)	371,973
TIMBER -100%			0	0
HEAVY DUTY EQUIP	49,756		(28,810)	20,946
GROSS DIGEST	463,776,056	12,932,204	27,989,434	504,697,694
EXEMPTIONS	11,120,002	0	333,995	11,453,997
NET DIGEST	452,656,054	12,932,204	27,655,439	493,243,697
	(PYD)	**(RVA)**	**(NAG)**	**(CYD)**

2019 MILLAGE RATE:	3.264	2020 MILLAGE RATE:	3.264

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2019 Net Digest	PYD	452,656,054	
Net Value Added-Reassessment of Existing Real Property	RVA	12,932,204	
Other Net Changes to Taxable Digest	NAG	27,655,439	
2020 Net Digest	CYD	493,243,697	(PYD+RVA+NAG)
2019 Millage Rate	PYM	3.264	PYM
Millage Equivalent of Reassessed Value Added	ME	0.086	(RVA/CYD) * PYM
Rollback Millage Rate for 2020	RR - ROLLBACK RATE	3.178	PYM - ME

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

the 2020 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rat	Rollback Millage Rate	3.178
mputed above, this section will automatically calculate the amount of increase in prope	2020 Millage Rate	3.264
taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c) (2)	Percentage Tax Increase	2.71%

Flowery Branch

Median Home Value for the City of Flowery Branch

100% Fair Market Value	40% Fair Market Value	Millage	Tax	Revenue to the City
$ 250,000	$ 100,000	3.264	$326.40	$ 1,421,465

FLOWERY BRANCH CITY COUNCIL

EXECUTIVE SUMMARY

SUBJECT: Ordinance 596 **–** To adopt an ad valorem tax rate for Tax Year 2020/Fiscal Year 2021

DATE: 06/8/2020

(X) RECOMMENDATION
( ) POLICY DISCUSSION
( ) STATUS REPORT

BUDGET INFORMATION:
ANNUAL-
CAPITAL-

COUNCIL ACTION REQUESTED ON: 06/25/2020

PURPOSE:
To adopt an ad valorem tax rate for Tax Year 2020/Fiscal Year 2021.

HISTORY:
The city's current millage rate is set at 3.264.
The city wishes to maintain the millage rate at 3.264 for tax year 2020 and FY 2021.

FACTS AND ISSUES:
Keeping the millage rate at 3.264 will increase the property tax revenue by 2.71% percent.
To maintain the current property tax revenue the city would need to roll back the millage rate to 3.178. The proposed millage rate of 3.264 will increase property tax revenue for a home with fair market value of $250,000 approximately $7.74 and the proposed tax increase for non-homestead property with a fair market value of $250,000 is approximately $8.60.

OPTIONS: Keep Millage rate at 3.264 or rollback the millage rate.

RECOMMENDED SAMPLE MOTION:
I make a motion to approve second reading of Ordinance 596 setting the millage rate at _______.

DEPARTMENT: Administration

Prepared by: Alisha Gamble

FLOWERY BRANCH CITY COUNCIL

EXECUTIVE SUMMARY

SUBJECT: Resolution 20-018 - To Adopt the Fiscal Year 2021 Annual Budget

COUNCIL MEETING DATE: June 18, 2020

HISTORY:

FACTS AND ISSUES:
O.C.G.A. § 36-81-3(b)(1) requires the City of Flowery Branch to adopt and operate under an annual balanced budget for the City's fiscal year, which runs from July 1st to June 30th of each year.

OPTIONS:
To adopt the FY2021 Annual Budget.

IF FUNDING IS INVOLVED, ARE FUNDS APPROVED IN THE CURRENT BUDGET:
No

AMOUNT AND SOURCE OF FUNDS:

RECOMMENDATION:
To approve adoption of the FY2021 Annual Budget

SAMPLE MOTION:
I make a motion to approve Resolution 20-018 to adopt the FY2021 Annual Budget.

COLLABORATING DEPARTMENT:
Administration

DEPARTMENT: Finance

Prepared by: Vickie Short

ATTACHMENTS
- FY2021 Budget Executive Summary.pdf
- Resolution 20-018 To Adopt FY2021 Annual Budget.pdf
- FY2021 PROPOSED BUDGET.pdf

FLOWERY BRANCH CITY COUNCIL

EXECUTIVE SUMMARY

SUBJECT: Resolution 20-018 – To Adopt the Fiscal Year 2021 Annual Budget

DATE: 06/08/2020

(X) RECOMMENDATION
( ) POLICY DISCUSSION
( ) STATUS REPORT

BUDGET INFORMATION:
ANNUAL-
CAPITAL-

COUNCIL ACTION REQUESTED ON: 06/25/2020

PURPOSE:
RESOLUTION 20-018:
TO ADOPT THE FY2021 ANNUAL BUDGET

HISTORY:

FACTS AND ISSUES:
O.C.G.A. § 36-81-3(b)(1) requires the City of Flowery Branch to adopt and operate under an annual balanced budget for the City's fiscal year, which runs from July 1st to June 30th of each year.

OPTIONS: To adopt the FY2021 Annual Budget.

RECOMMENDED SAMPLE MOTION:
I make a motion to approve Resolution 20-018 to adopt the FY2021 Annual Budget.

DEPARTMENT: Administration

Prepared by: Alisha Gamble

RESOLUTION NO. 20-018

TO ADOPT THE FISCAL YEAR 2021 ANNUAL BUDGET FOR EACH FUND OF THE CITY OF FLOWERY BRANCH, GEORGIA; TO APPROPRIATE THE AMOUNTS SHOWN IN EACH BUDGET AS EXPENDITURES OR EXPENSES; TO ADOPT THE SEVERAL ITEMS OF REVENUE ANTICIPATIONS; TO SET THE LEGAL LEVEL OF BUDGETARY CONTROL; TO PROHIBIT EXPENDITURES OR EXPENSES FROM EXCEEDING THE ACTUAL FUNDING AVAILABLE; TO PROHIBIT EXPENDITURES OR EXPENSES BEYOND THE FISCAL YEAR FOR WHICH THEY WERE APPROPRIATED; TO PROVIDE FOR AN EFFECTIVE DATE.

WHEREAS, sound governmental operations require a budget in order to plan the financing of services for the residents of the City of Flowery Branch; and

WHEREAS, O.C.G.A. § 36-81-3(b)(1) requires the City of Flowery Branch to adopt and operate under an annual balanced budget for the City's fiscal year, which runs from July 1st to June 30th of each year; and

WHEREAS, the Mayor and Council of the City of Flowery Branch have reviewed the proposed Fiscal Year 2021 Annual Budget, effective from July 1, 2020 to June 30, 2021 ; and

WHEREAS, the Mayor and Council of the City of Flowery Branch desire to adopt said proposed budget as the Fiscal Year 2021 Annual Budget, effective from July 1, 2020 to June 30, 2021.

NOW THEREFORE BE IT RESOLVED by the Mayor and Council of the City of Flowery Branch, Georgia, as follows:

Section 1. That the proposed Fiscal Year 2021 Annual Budget, attached hereto and incorporated by reference as if fully set forth herein, is hereby adopted as the Budget for the City of Flowery Branch, Georgia for the Fiscal Year 2021, which begins on July 1, 2020 and ends on June 30, 2021.

Section 2. That the several items of revenues, other financial resources, and sources of cash shown in the budget for each fund in the amounts shown anticipated are hereby adopted, and that the several amounts shown in the budget for each fund as proposed expenditures or expenses, and uses of cash are hereby appropriated to the departments named in each fund.

Section 3. That the "legal level of control" as defined by O.C.G.A. § 36-81-2(14) is set at the department level, meaning that the City Manager in his capacity as Budget Officer is authorized to move appropriations from one line item to another within a department.

Section 4. That under no circumstances shall expenditures or expenses exceed the amount appropriated without a further Budget amendment approved by the Mayor and Council.

Section 5. That all appropriations shall lapse at the end of the fiscal year.

Section 6. That this Resolution shall be and remain in full force and effect from and after its date of adoption.

SO RESOLVED this 25th day of June, 2020.

____
James "Mike" Miller, Mayor

ATTEST:

____
Vickie Short, City Clerk

APPROVED AS TO FORM:

____
E. Ronald Bennett, Jr., City Attorney

FY2021 PROPOSED BUDGET

City of Flowery Branch

Account Number		Comparison 1 Budget FY 2020 Approved	Comparison 2 Budget FY2021 Proposed	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 100 - GENERAL FUND					
Revenue					
Department: 0000 - Undesignated					
100-0000-311100	Real Prop Taxes - Current Year	1,447,920	1,421,465	-26,455	-1.83%
100-0000-311105	Real Prop Taxes Overpmt Cur Yr	0	0	0	0.00%
100-0000-311150	Real Prop Taxes Curr Yr-Penalties	3,000	3,398	398	13.27%
100-0000-311200	Real Property Taxes - Prior Year	0	0	0	0.00%
100-0000-311250	Real Prop Taxes Prior Yr-Penalties	0	0	0	0.00%
100-0000-311310	Motor Vehicle Taxes	25,000	6,750	-18,250	-73.00%
100-0000-311311	TVAT Taxes	155,000	165,000	10,000	6.45%
100-0000-311312	AAVT Taxes	0	5,000	5,000	0.00%
100-0000-311320	Mobile Home Tax	500	500	0	0.00%
100-0000-311340	Intangibles - Personal Property Tax	5,000	10,000	5,000	100.00%
100-0000-311350	GA DOR - Railroad Equipment Taxes	300	450	150	50.00%
100-0000-311500	Real Prop Taxes - Street Lights	9,200	9,110	-90	-0.98%
100-0000-311600	Real Estate Transfer Taxes	3,500	10,000	6,500	185.71%
100-0000-311710	Franchise Fees - GA Power	170,000	175,000	5,000	2.94%
100-0000-311720	Franchise Fees - Jackson EMC	200,000	220,000	20,000	10.00%
100-0000-311730	Franchise Fees - Southern Co. Gas	42,000	60,000	18,000	42.86%
100-0000-311750	Franchise Fees - Charter Cable	20,000	15,000	-5,000	-25.00%
100-0000-311760	Franchise Fees - BellSouth / AT&T	10,000	10,000	0	0.00%
100-0000-311770	Franchise Fees - Others	3,000	3,000	0	0.00%
100-0000-313100	LOST	1,000,000	750,000	-250,000	-25.00%
100-0000-314100	Hotel/Motel Tax	68,340	0	-68,340	-100.00%
100-0000-314200	Excise Tax - Distributors	220,000	171,000	-49,000	-22.27%
100-0000-314300	Excise Tax - Restaurants	23,000	17,250	-5,750	-25.00%
100-0000-314900	Excise Tax - Other	10,000	0	-10,000	-100.00%
100-0000-316100	Business License (Occupational Tax)	61,000	56,250	-4,750	-7.79%
100-0000-316200	Insurance Premium Tax	410,000	430,000	20,000	4.88%
100-0000-316300	Financial Institution Tax	26,000	20,000	-6,000	-23.08%
100-0000-321110	Licenses - Beer	17,500	12,375	-5,125	-29.29%
100-0000-321120	Licenses - Wine	16,100	11,250	-4,850	-30.12%
100-0000-321130	Licenses-Alcohol	45,000	33,750	-11,250	-25.00%
100-0000-321131	Miscellaneous Fees - Rev	500	500	0	0.00%
100-0000-321220	Business Taxes (Ins. Co_ $50.00)	17,000	17,000	0	0.00%
100-0000-321900	Yard Sale Permits	75	75	0	0.00%
100-0000-321901	Business Licenses - Admin Fees	4,000	500	-3,500	-87.50%
100-0000-321910	Regulatory Licensing	1,000	800	-200	-20.00%
100-0000-322210	Zoning / Land Use Fees	2,000	2,500	500	25.00%
100-0000-323100	Building & Sign Permits	352,000	360,000	8,000	2.27%
100-0000-323110	PCD / Plan Check Reviews	500	0	-500	-100.00%
100-0000-323900	Land Disturbance Fees	25,000	18,000	-7,000	-28.00%
100-0000-323992	Plan Review Fees	35,000	31,500	-3,500	-10.00%
100-0000-323995	PTV Regulatory Fees	300	300	0	0.00%
100-0000-338000	Tax Equity from Hall County	0	0	0	0.00%
100-0000-338100	Payment in lieu of City Taxes (BHA)	600	800	200	33.33%
100-0000-341320	Impact Fees (3% Admin. Fee)	6,000	7,500	1,500	25.00%
100-0000-341400	Copies	150	150	0	0.00%
100-0000-341910	Qualifying Fees (Elections)	576	0	-576	-100.00%
100-0000-341916	Notary Fee	250	250	0	0.00%
100-0000-342120	Police Dept - Accident Reports	2,500	2,500	0	0.00%
100-0000-342127	Police Dept - Record Restriction	700	300	-400	-57.14%
100-0000-342210	Police Dept. - False Alarms	1,000	1,000	0	0.00%
100-0000-342310	Police Dept -Pouring/AlcoholPrints	5,400	5,400	0	0.00%
100-0000-342900	Police Dept - Back Ground Checks	2,200	2,500	300	13.64%
100-0000-342910	Police Dept - Reports & Misc Rev	5,400	3,400	-2,000	-37.04%
100-0000-346900	Police Dept - Alternative Sentencing Fees	2,265	2,500	235	10.38%

100-0000-347225	C & R / Vendors/Sponsors IN & OUT	2,250	0	-2,250	-100.00%
100-0000-347900	Miscellaneous Alcohol Licensing	600	800	200	33.33%
100-0000-351100	Court Fines	400,000	360,000	-40,000	-10.00%
100-0000-351200	GA Probation Fines	52,000	39,000	-13,000	-25.00%
100-0000-351300	PD - State Asset Forfietures	1,000	1,000	0	0.00%
100-0000-351310	PD - Federal Asset Forfietures	0	0	0	0.00%
100-0000-361000	Interest Revenues	6,800	6,800	0	0.00%
100-0000-371200	Police Dept - Shop with a Cop	6,500	5,005	-1,495	-23.00%
100-0000-371210	Police Dept - Technology Fund	33,600	30,240	-3,360	-10.00%
100-0000-371400	PD - Explorer Post 600	0	0	0	0.00%
100-0000-380000	Miscellaneous Revenue	2,000	0	-2,000	-100.00%
100-0000-380005	Surplus Sale of Equipment	500	500	0	0.00%
100-0000-381100	Rent - Depot	1,600	0	-1,600	-100.00%
100-0000-381110	Rent - Community Room	2,500	0	-2,500	-100.00%
100-0000-381120	Rent - Main Street Rent	0	15,600	15,600	0.00%
100-0000-382000	Rent - Cingular Tower	18,250	13,688	-4,562	-25.00%
100-0000-391100	Transfer In - Fund Balance Reserve	259,060	556,257	297,197	114.72%
100-0000-391270	Transfer In - Fund 270 TAD	0	0	0	0.00%
100-0000-391275	Transfer In - Hotel/Motel Rev	0	25,692	25,692	0.00%
100-0000-399900	Budgeted Fund Balance	0	0	0	0.00%
	Total Department: 0000 - Undesignated:	**5,242,436**	**5,128,605**	**-113,831**	**-2.17%**
	Total Revenue:	**5,242,436**	**5,128,605**	**-113,831**	**-2.17%**
Expense					
Department: 1110 - Council					
100-1110-511100	Council / Salaries	24,000	24,000	0	0.00%
100-1110-511101	Council / Meeting Per Diem	15,000	3,000	-12,000	-80.00%
100-1110-512200	Council / FICA & Medicare	1,836	1,836	0	0.00%
100-1110-521100	Council / Retreat	4,000	2,000	-2,000	-50.00%
100-1110-523470	Council / Printing & Binding	1,300	1,300	0	0.00%
100-1110-523500	Council / Travel Expense	3,500	1,500	-2,000	-57.14%
100-1110-523700	Council / Edu. & Training	1,500	1,500	0	0.00%
100-1110-531100	Council / Supplies & Material (EDC)	2,200	2,200	0	0.00%
100-1110-531700	Council / Uniforms	500	500	0	0.00%
	Total Department: 1110 - Council:	**53,836**	**37,836**	**-16,000**	**-29.72%**
Department: 1130 - City Clerk					
100-1130-511100	City Clerk / Salary	70,726	63,949	-6,777	-9.58%
100-1130-512100	City Clerk / Health Insurance	32,325	32,327	2	0.01%
100-1130-512200	City Clerk / FICA & Medicare	5,411	4,892	-519	-9.59%
100-1130-512220	City Clk Long Term Disability	470	421	-49	-10.43%
100-1130-512400	City Clerk / Retirement	6,752	5,848	-904	-13.39%
100-1130-512600	City Clerk / GA SUI	65	65	0	0.00%
100-1130-523220	City Clerk / Cell Phone	720	480	-240	-33.33%
100-1130-523500	City Clerk / Travel Expenses	2,000	2,500	500	25.00%
100-1130-523600	City Clerk / Dues & Fees	314	350	36	11.46%
100-1130-523700	City Clerk / Education & Training	2,000	2,500	500	25.00%
100-1130-531100	City Clerk / Supplies & Materials	1,000	1,000	0	0.00%
100-1130-531600	City Clerk / Small Equipment	0	0	0	0.00%
100-1130-531790	City Clerk / Uniforms	200	100	-100	0.00%
	Total Department: 1130 - City Clerk:	**121,983**	**114,432**	**-7,551**	**-6.19%**
Department: 1310 - Mayor					
100-1310-511100	Mayor / Salary	6,000	6,000	0	0.00%
100-1310-511101	Mayor / Meeting Per Diem	3,000	3,000	0	0.00%
100-1310-512200	Mayor / FICA & Medicare	459	459	0	0.00%
100-1310-523221	Mayor / Cell Phone	780	780	0	0.00%
100-1310-523500	Mayor / Travel Expense	1,000	1,000	0	0.00%
100-1310-523700	Mayor / Education & Training	500	500	0	0.00%
100-1310-531100	Mayor / Supplies & Material	1,000	1,000	0	0.00%
100-1310-531700	Mayor / Uniforms	100	100	0	0.00%
	Total Department: 1310 - Mayor:	**12,839**	**12,839**	**0**	**0.00%**
Department: 1320 - City Manager					
100-1320-511100	City Manager/ Salary	126,243	126,281	38	0.03%
100-1320-512100	City Manager / Health Insurance	32,327	32,327	0	0.00%
100-1320-512200	City Manager/ FICA & Medicare	9,657	9,661	4	0.04%
100-1320-512220	City Manager / Long Term Disability	840	861	21	2.50%
100-1320-512400	City Manager / Retirement	20,614	21,669	1,055	5.12%
100-1320-512600	City Manager/ GA SUI	65	65	0	0.00%
100-1320-512910	City Manager / Car Allowance	6,500	6,000	-500	-7.69%
100-1320-523220	City Manager / Cell Phone	960	960	0	0.00%
100-1320-523570	City Manager / Meeting Expense	650	500	-150	-23.08%

100-1320-523600	City Manager/ Dues & Fees	1,350	1,450	100	7.41%
100-1320-523700	City Manager / Edu. & Train.	1,700	1,700	0	0.00%
	Total Department: 1320 - City Manager:	**200,906**	**201,474**	**568**	**0.28%**
Department: 1400 - Elections					
100-1400-511200	Elections / Poll Workers	0	0	0	0.00%
100-1400-521201	Elections / Professional Svs	4,000	2,000	-2,000	-50.00%
100-1400-523300	Elections / Advertising	100	100	0	0.00%
100-1400-531100	Elections / Supplies & Materials	600	300	-300	-50.00%
	Total Department: 1400 - Elections:	**4,700**	**2,400**	**-2,300**	**-48.94%**
Department: 1500 - General Administration					
100-1500-511100	Admin / Salaries	124,660	122,305	-2,355	-1.89%
100-1500-511300	Admin / Overtime	8,554	3,003	-5,551	-64.89%
100-1500-512100	Admin / Health Insurance	42,084	45,585	3,501	8.32%
100-1500-512200	Admin / FICA & Medicare	10,153	9,842	-311	-3.06%
100-1500-512220	Admin - Long Term Disability	884	882	-2	-0.23%
100-1500-512400	Admin / Retirement	11,895	10,586	-1,309	-11.00%
100-1500-512600	Admin / GA SUI	110	129	19	17.27%
100-1500-512700	Admin / Workers Comp.	80,000	95,000	15,000	18.75%
100-1500-521105	Admin / E-Verify & SAVE Fees	1,320	502	-818	-61.97%
100-1500-521110	Admin / Drug Tests & Flu Shots	500	500	0	0.00%
100-1500-521204	Admin / Prof. Svs / Eng / Apraisals	8,000	20,000	12,000	150.00%
100-1500-521240	Admin / Legal Fees	50,000	50,000	0	0.00%
100-1500-521245	Admin / Annual Audit Fees	26,400	35,000	8,600	32.58%
100-1500-521297	Admin / Surplus Sale Action	500	500	0	0.00%
100-1500-521300	Admin / Website & Software Maintenance	13,500	8,500	-5,000	-37.04%
100-1500-521310	Admin / IT Services	16,812	16,000	-812	-4.83%
100-1500-523200	Admin /Communications	500	500	0	0.00%
100-1500-523201	Admin / Cell Phones	720	720	0	0.00%
100-1500-523250	Admin / Shipping & Postage	5,000	5,000	0	0.00%
100-1500-523300	Admin / Advertising	2,000	2,000	0	0.00%
100-1500-523400	Admin / Printing & Binding	2,000	5,000	3,000	150.00%
100-1500-523500	Admin / Travel Expenses	6,000	7,000	1,000	16.67%
100-1500-523501	Admin / Intern Travel Expense	0	0	0	0.00%
100-1500-523600	Admin / Dues & Fees	7,000	8,000	1,000	14.29%
100-1500-523603	Admin / Muni Code	10,000	10,000	0	0.00%
100-1500-523700	Admin / Education & Training	6,000	7,000	1,000	16.67%
100-1500-531100	Admin / Supplies & Materials	4,000	4,000	0	0.00%
100-1500-531110	Admin / Office Supplies	4,600	5,000	400	8.70%
100-1500-531400	Admin / Books & Periodicals	250	250	0	0.00%
100-1500-531600	Admin / Small Equipment	10,000	12,000	2,000	20.00%
100-1500-531701	Admin / Miscellaneous	12,000	12,000	0	0.00%
	Total Department: 1500 - General Administration:	**465,442**	**496,804**	**31,362**	**6.74%**
Department: 1555 - Risk Management					
100-1555-523190	Risk Mgmt - Property & Liability	96,000	96,000	0	0.00%
100-1555-531100	Risk Mgmt - Safety Coordinator	1,500	1,500	0	0.00%
	Total Department: 1555 - Risk Management:	**97,500**	**97,500**	**0**	**0.00%**
Department: 1565 - Gen Govt Bldg and Plant					
100-1565-521010	City Hall & Bldg's / Security	4,250	1,800	-2,450	-57.65%
100-1565-522100	City Hall & Bldg's / Cleaning	17,172	17,618	446	2.60%
100-1565-522140	City Hall & Bldg's / Lawn Maintenance	11,750	11,750	0	0.00%
100-1565-522200	City Hall & Bldg's / Repairs & Maintenance	25,000	35,000	10,000	40.00%
100-1565-522210	City Hall & Bldg's / Pest / Termite	5,160	7,500	2,340	45.35%
100-1565-522220	City Hall & Bldg's / AC Repairs & Maint.	0	25,000	25,000	0.00%
100-1565-523200	City Hall & Bldg's / Communications	21,060	21,060	0	0.00%
100-1565-531100	City Hall & Bldg's/ Supplies & Materials	2,500	4,000	1,500	60.00%
100-1565-531211	City Hall & Bldg's / Water & Sewer	13,000	13,000	0	0.00%
100-1565-531230	City Hall & Bldg's / Electricity	34,000	33,000	-1,000	-2.94%
100-1565-531700	City Hall & Bldg's - Other Expenses	20,000	15,000	-5,000	-25.00%
	Total Department: 1565 - Gen Govt Bldg and Plant:	**153,892**	**184,728**	**30,836**	**20.04%**
Department: 1570 - Public Information					
100-1570-523202	GA Mtn Regional Commission	8,000	8,300	300	3.75%
	Total Department: 1570 - Public Information:	**8,000**	**8,300**	**300**	**3.75%**
Department: 1580 - Records Management					
100-1580-523950	Records Management - Destruction	200	200	0	0.00%
	Total Department: 1580 - Records Management:	**200**	**200**	**0**	**0.00%**
Department: 2650 - Municipal Court					
100-2650-511100	Court Clerk / Salary	76,982	77,183	201	0.26%
100-2650-511300	Court Clerk / Overtime	1,984	2,182	198	9.98%
100-2650-512100	Court Clerk / Health Insurance	11,501	11,501	0	0.00%

100-2650-512200	Court Clerk / FICA & Medicare	6,003	6,030	27	0.45%
100-2650-512220	Court - Long Term Disability	615	638	23	3.74%
100-2650-512400	Court Clerk / Retirement	7,327	7,031	-296	-4.04%
100-2650-512600	Court Clerk / GA SUI	129	129	0	0.00%
100-2650-521201	Solicitor	10,000	8,700	-1,300	-13.00%
100-2650-521202	Public Defender	8,000	8,700	700	8.75%
100-2650-521203	Judge	10,800	11,700	900	8.33%
100-2650-521300	Court / CJT & SSI Software & Support	41,268	41,268	0	0.00%
100-2650-523221	Court / Cell Phone	0	600	600	0.00%
100-2650-523500	Court / Travel Expenses	1,400	1,400	0	0.00%
100-2650-523700	Court / Education & Training	1,300	1,300	0	0.00%
100-2650-523850	Translator	4,560	4,560	0	0.00%
100-2650-531705	Prison Costs	4,000	4,500	500	12.50%
	Total Department: 2650 - Municipal Court:	**185,869**	**187,422**	**1,553**	**0.84%**
Department: 3210 - Police Administration					
100-3210-511100	PD Admin / Salaries	149,227	149,810	583	0.39%
100-3210-512100	PD Admin / Health Insurance	24,910	24,910	0	0.00%
100-3210-512200	PD Admin / FICA & Medicare	11,378	11,424	46	0.40%
100-3210-512220	PD Admin / Long Term Disability	1,145	1,207	62	5.41%
100-3210-512400	PD Admin/ Retirement	14,248	13,687	-561	-3.94%
100-3210-512600	PD Admin / GA SUI	129	129	0	0.00%
100-3210-521110	PD / Drug Testing	400	480	80	20.00%
100-3210-521200	PD Admin / Legal Fees	6,500	6,500	0	0.00%
100-3210-521201	PD Admin / Public Relations	5,000	5,000	0	0.00%
100-3210-521230	PD / State Forfieture Materials & Equipment	0	0	0	0.00%
100-3210-521239	PD / Federal Forfieture Materials & Equipmen	500	500	0	0.00%
100-3210-521267	PD / Firing Range Repairs/Maint	500	500	0	0.00%
100-3210-521285	PD / Refund for Overpayments	0	0	0	0.00%
100-3210-521291	PD / Shop with a Cop	8,000	16,000	8,000	100.00%
100-3210-521292	PD / Technology Fund Expense	0	30,240	30,240	0.00%
100-3210-521300	PD/ Website & Software Maintenance	1,760	8,500	6,740	382.95%
100-3210-521310	PD / IT Services	12,000	16,000	4,000	33.33%
100-3210-522205	PD / Vehicle Repairs & Maint.	25,000	30,000	5,000	20.00%
100-3210-522206	PD / Towing of Vehicles	300	300	0	0.00%
100-3210-523200	PD / Communications	7,700	10,300	2,600	33.77%
100-3210-523203	PD / Radio's for Vehicles	6,300	6,300	0	0.00%
100-3210-523221	PD / Cell Phones	10,000	13,600	3,600	36.00%
100-3210-523250	PD Admin/ Shipping & Postage	400	400	0	0.00%
100-3210-523300	PD / Advertising	1,000	1,000	0	0.00%
100-3210-523400	PD/ Printing & Binding	1,500	1,500	0	0.00%
100-3210-523501	PD / Intern Travel Expense	0	0	0	0.00%
100-3210-523601	PD / Dues & Fees / TLO / GTA	800	1,300	500	62.50%
100-3210-523700	PD / Education & Training	6,000	10,000	4,000	66.67%
100-3210-531100	PD/ Supplies & Materials	8,500	8,500	0	0.00%
100-3210-531110	PD/ Office Supplies	6,000	6,000	0	0.00%
100-3210-531131	PD / Explorer Post 600 Supplies	0	0	0	0.00%
100-3210-531270	PD / Gasoline	54,000	58,000	4,000	7.41%
100-3210-531400	PD/ Books & Periodicals	500	500	0	0.00%
100-3210-531600	PD / Small Equipment	32,000	10,000	-22,000	-68.75%
100-3210-531620	PD / Safety Vests/ B.P.	2,700	2,800	100	3.70%
100-3210-531795	PD / Uniforms	9,800	10,000	200	2.04%
	Total Department: 3210 - Police Administration:	**408,197**	**455,387**	**47,190**	**11.56%**
Department: 3223 - Patrol					
100-3223-511100	Patrol/ Salaries	693,504	731,014	37,510	5.41%
100-3223-511300	Patrol/ Overtime	16,914	20,719	3,805	22.50%
100-3223-511301	Patrol / Event Support Overtime	1,000	2,000	1,000	100.00%
100-3223-512100	Patrol / Health Insurance	162,244	173,032	10,788	6.65%
100-3223-512200	Patrol / FICA & Medicare	54,079	56,966	2,887	5.34%
100-3223-512220	Patrol / Long Term Disability	5,552	6,038	486	8.75%
100-3223-512400	Patrol / Retirement	62,862	39,528	-23,334	-37.12%
100-3223-512410	Patrol / Peace Officers Annuity Fund	4,560	3,600	-960	-21.05%
100-3223-512600	Patrol / GA SUI	904	969	65	7.19%
	Total Department: 3223 - Patrol:	**1,001,619**	**1,033,866**	**32,247**	**3.22%**
Department: 4210 - Highways & Street Adm					
100-4210-511100	PW / Salaries	227,094	213,962	-13,132	-5.78%
100-4210-511300	PW / Overtime	3,652	3,278	-374	-10.24%
100-4210-511301	PW - Event Support Overtime	0	600	600	0.00%
100-4210-512100	PW / Health Insurance	56,368	51,317	-5,051	-8.96%
100-4210-512200	PW / FICA & Medicare	17,499	16,466	-1,033	-5.90%
100-4210-512220	PWs / Long Term Disability	1,312	1,266	-46	-3.51%

100-4210-512400	PW / Retirement	21,564	18,674	-2,890	-13.40%
100-4210-512600	PWs / GA SUI	326	297	-29	-8.90%
100-4210-521200	PWs / Legal Fees	8,000	8,000	0	0.00%
100-4210-521204	PWs / Prof. Services	10,000	12,000	2,000	20.00%
100-4210-521300	PWs / Website & Software Maintenance	13,500	8,500	-5,000	-37.04%
100-4210-521311	PWs / IT Services	16,812	16,000	-812	-4.83%
100-4210-522115	PWS / Land Fill Costs	5,000	5,000	0	0.00%
100-4210-522200	PWs / Repairs & Maintenance	9,000	9,000	0	0.00%
100-4210-522205	PWs / Vehicle Repairs & Maint.	8,000	12,000	4,000	50.00%
100-4210-522250	PWs / Roads - Repairs & Maintenance	60,000	80,000	20,000	33.33%
100-4210-522252	PWs / Signage Installation & Maintenance	20,000	20,000	0	0.00%
100-4210-522260	PWs / Stormwater Management	30,000	30,000	0	0.00%
100-4210-523221	PWs / Cell Phones	2,100	2,100	0	0.00%
100-4210-523600	PWs / Dues and Fees	275	0	-275	-100.00%
100-4210-523700	PWs / Education & Training	1,000	5,000	4,000	400.00%
100-4210-531100	PWs / Supplies & Material	10,000	10,000	0	0.00%
100-4210-531270	PWs / Gasoline	14,400	14,400	0	0.00%
100-4210-531600	PWs / Small Equipment	25,000	25,000	0	0.00%
100-4210-531790	PW / Uniforms	5,725	10,000	4,275	74.67%
100-4210-541000	PWs / Property ROW Acquisition	12,000	12,000	0	0.00%
100-4210-542100	PWs / Capital Purchases	0	16,000	16,000	0.00%
100-4210-542200	PWs / Vehicles	45,000	30,000	-15,000	-33.33%
	Total Department: 4210 - Highways & Street Adm:	**623,627**	**630,860**	**7,233**	**1.16%**
Department: 4260 - Street Lighting					
100-4260-531232	Street Lights / Electricity	58,000	70,000	12,000	20.69%
100-4260-531233	Street Lights - Madison Creek	3,800	2,800	-1,000	-26.32%
100-4260-531235	FB Welcome Sign - Electricity	1,000	1,000	0	0.00%
	Total Department: 4260 - Street Lighting:	**62,800**	**73,800**	**11,000**	**17.52%**
Department: 4270 - Traffic Engineering					
100-4270-523210	Trafic Signal / AT&T	2,000	2,000	0	0.00%
100-4270-531231	Traffc Signal / Electricity	1,800	1,800	0	0.00%
	Total Department: 4270 - Traffic Engineering:	**3,800**	**3,800**	**0**	**0.00%**
Department: 4900 - Maintenance And Shop					
100-4900-522200	PWs / Shop - Repairs & Maintenance	3,000	3,000	0	0.00%
100-4900-523200	Shop/ Communications	2,300	2,300	0	0.00%
100-4900-531100	Shop/ Supplies & Materials	1,000	1,000	0	0.00%
	Total Department: 4900 - Maintenance And Shop:	**6,300**	**6,300**	**0**	**0.00%**
Department: 5530 - Community Center / Depot					
100-5530-521200	Depot & Comm Room / Contracted Services	6,000	6,000	0	0.00%
100-5530-522200	Depot & Comm Rm/Caboose Repairs & Maint	10,500	10,500	0	0.00%
100-5530-523200	Depot / Communications	2,100	2,100	0	0.00%
100-5530-531100	Depot & Comm Room/ Supplies & Materials	3,000	3,000	0	0.00%
100-5530-531230	Depot/Caboose Electricity	5,700	5,700	0	0.00%
	Total Department: 5530 - Community Center / Depot:	**27,300**	**27,300**	**0**	**0.00%**
Department: 6100 - Railroad Right-Of-Way					
100-6100-522310	RR / Lease Pmt. Right-Aways	2,958	4,500	1,542	52.13%
100-6100-522350	RR / Improvements to Right-Aways	4,300	4,300	0	0.00%
	Total Department: 6100 - Railroad Right-Of-Way:	**7,258**	**8,800**	**1,542**	**21.25%**
Department: 6110 - Culture & Recreation					
100-6110-523245	C&R / Vendors & Sponsors IN & OUT	4,100	4,100	0	0.00%
100-6110-523600	C&R / Dues & Fees (ASCAP)	350	350	0	0.00%
100-6110-523900	C&R / Porta John Rentals & Cleaning Service	5,850	5,850	0	0.00%
100-6110-531190	C&R / Concert Expenses	0	4,000	4,000	0.00%
100-6110-531191	C&R / Christmas Decorating	3,100	3,100	0	0.00%
100-6110-531192	C&R / LLCVB Event Support	16,500	8,250	-8,250	-50.00%
100-6110-531193	C&R / Community Art Fund	5,000	5,000	0	0.00%
100-6110-531990	C&R / Supplies & Materials	3,000	3,000	0	0.00%
	Total Department: 6110 - Culture & Recreation:	**37,900**	**33,650**	**-4,250**	**-11.21%**
Department: 6200 - Parks					
100-6200-522200	Parks / Repairs & Maintenance	15,000	15,000	0	0.00%
100-6200-541200	Parks / Site Improvements	0	60,000	60,000	0.00%
	Total Department: 6200 - Parks:	**15,000**	**75,000**	**60,000**	**400.00%**
Department: 7400 - Planning & Community Dev.					
100-7400-511100	PCD/ Salaries	210,093	210,292	199	0.09%
100-7400-511300	PCD/ Overtime	3,788	3,595	-193	-5.10%
100-7400-512100	PCD/ Health Insurance	16,064	17,105	1,041	6.48%
100-7400-512200	PCD/ FICA & Medicare	16,305	16,304	-1	-0.01%
100-7400-512220	PCD - Long Term Disability	1,642	1,663	21	1.28%

100-7400-512400	PCD/ Retirement	20,055	19,230	-825	-4.11%
100-7400-512600	PCD/GA SUI	194	197	3	1.55%
100-7400-521201	PCD / Professional Sys & Projects	110,000	100,000	-10,000	-9.09%
100-7400-521202	PCD / MS4 Reporting	25,000	20,000	-5,000	-20.00%
100-7400-521203	PCD / Contracted Services (Intern)	0	10,000	10,000	0.00%
100-7400-521205	PCD/ Comprehensive Plan	30,000	75,000	45,000	150.00%
100-7400-521207	PCD/ GIS Permitting Sys - Hall Co.	18,000	18,000	0	0.00%
100-7400-521208	PCD / Traffic Calming	10,000	10,000	0	0.00%
100-7400-521209	PCD / Contracted Services (S&E)	64,920	85,000	20,080	30.93%
100-7400-521240	PCD/ Legal Fees	25,000	35,000	10,000	40.00%
100-7400-521247	PCD / Plan Review Expenses	10,000	20,000	10,000	100.00%
100-7400-521270	PCD/ Code Enforcement & Abatement	0	65,000	65,000	0.00%
100-7400-521300	PCD / Website & Software Maintenance	18,500	14,800	-3,700	-20.00%
100-7400-521310	PCD / IT Services	16,812	16,000	-812	-4.83%
100-7400-522205	PCD / Vehicle Repairs & Maint	2,000	3,500	1,500	75.00%
100-7400-523200	PCD/ Communications	500	500	0	0.00%
100-7400-523221	PCD/ Cell Phones	2,000	2,600	600	30.00%
100-7400-523250	PCD / Shipping & Postage	200	500	300	150.00%
100-7400-523300	PCD/ Advertising	2,500	2,500	0	0.00%
100-7400-523400	PCD/ Printing & Binding	150	500	350	233.33%
100-7400-523500	PCD/ Travel Expenses	4,150	4,150	0	0.00%
100-7400-523600	PCD/ Dues & Fees	1,000	1,000	0	0.00%
100-7400-523700	PCD/ Education & Training	4,150	4,150	0	0.00%
100-7400-531100	PCD / Supplies & Materials	1,500	1,500	0	0.00%
100-7400-531110	PCD/ Office Supplies	1,200	1,200	0	0.00%
100-7400-531270	PCD/ Gasoline	1,800	2,500	700	38.89%
100-7400-531400	PCD/ Books & Periodicals	150	150	0	0.00%
100-7400-531600	PCD / Small Equipment	7,000	8,200	1,200	17.14%
100-7400-531790	PCD/ Uniforms	1,000	2,000	1,000	100.00%
	Total Department: 7400 - Planning & Community Dev.:	**625,673**	**772,136**	**146,463**	**23.41%**
Department: 7520 - Economic Development					
100-7520-521201	Professional Services & Projects	40,000	10,000	-30,000	-75.00%
100-7520-531100	Development Auth. Supplies & Matls	7,000	7,000	0	0.00%
100-7520-572000	E. D. C. Contract	20,000	20,000	0	0.00%
	Total Department: 7520 - Economic Development:	**67,000**	**37,000**	**-30,000**	**-44.78%**
Department: 9000 - Non-Departmental					
100-9000-611270	Transfer Out 270 - TAD Fund	64,000	65,664	-1,664	-2.60%
100-9000-611320	Transfer out 320 - SPLOST Fund	0	0	0	0.00%
100-9000-611350	Trans Out 350 - Local Resources Fund	986,795	561,107	-425,688	-43.14%
	Total Department: 9000 - Non-Departmental:	**1,050,795**	**626,771**	**-427,352**	**-40.67%**
	Total Expense:	**5,242,436**	**5,128,605**	**113,831**	**2.17%**
	Total Fund: 100 - GENERAL FUND:	**0**	**0**	**0**	**0.00%**

Budget Comparison Report

Account Number		Comparison 1 Budget FY 2020 Approved	Comparison 2 Budget FY2021 Proposed	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 270 - TAX ALLOCATION DISTRICT F					
Revenue					
Department: 0000 - Undesignated					
270-0000-311100	TAD - Revenue - Hall Co Portion	60,000	92,219	32,219	53.70%
270-0000-311150	TAD - Revenue - City's Portion	60,000	63,480	3,480	5.80%
270-0000-361000	Interest Revenue	0	10,000	10,000	0.00%
270-0000-391100	Transfer in 100 - General Fund	0	0	0	0.00%
270-0000-393000	Debt Issued - Series 2020 Bond	0	0	0	0.00%
270-0000-393400	Premiums on Bonds Issued	0	0	0	0.00%
270-0000-399900	Budgeted Fund Balance	0	5,311,345	5,311,345	0.00%
	Total Department: 0000 - Undesignated:	**120,000**	**5,477,044**	**5,357,044**	**4464.20%**
	Total Revenue:	**120,000**	**5,477,044**	**5,357,044**	**4464.20%**
Expense					
Department: 0000 - Undesignated					
270-0000-521208	TAD - Expense - Hall County Portion	60,000	0	-60,000	-100.00%
270-0000-521209	TAD - Expense - City's Portion	60,000	0	-60,000	-100.00%
270-0000-541200	Pine Street Park	0	883,164	883,164	0.00%
270-0000-541220	Farmers Market Park	0	883,164	883,164	0.00%
270-0000-541400	Old Town Streetscapes	0	883,164	883,164	0.00%
270-0000-541410	Old Town Paving	0	883,164	883,164	0.00%
270-0000-541420	Old Town Bike-Pedestrian Path	0	1,766,328	1,766,328	0.00%
270-0000-582100	Interest - Series 2020 Bond	0	168,060	168,060	0.00%
270-0000-583000	Fiscal Agent Fees	0	10,000	10,000	0.00%
270-0000-584000	Issuance Costs	0	0	0	0.00%
270-0000-611100	Transfer Out 100 -General Fund	0	0	0	0.00%
270-0000-611350	Transfer out to 350- Local Resources Fund	0	0	0	0.00%
	Total Department: 0000 - Undesignated:	**120,000**	**5,477,044**	**5,357,044**	**4464.20%**
	Total Expense:	**120,000**	**5,477,044**	**5,357,044**	**4464.20%**
	Total Fund: 270 - TAX ALLOCATION DISTRICT F:	**0**	**0**	**0**	0.00%

Budget Comparison Report

Account Number		Comparison 1 Budget FY 2020 Approved	Comparison 2 Budget FY2021 Proposed	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 275 - TOURISM / HOTEL - MOTEL F					
Revenue					
Department: 0000 - Undesignated					
275-0000-314100	CVB Hotel Tax Rev - City's Portion	0	25,692	25,692	0.00%
275-0000-391275	CVB Hotel Tax Rev - CVB's Portion	46,920	13,000	-33,920	-72.29%
	Total Department: 0000 - Undesignated:	**46,920**	**38,692**	**-8,228**	-17.54%
	Total Revenue:	**46,920**	**38,692**	**-8,228**	-17.54%
Expense					
Department: 7540 - 7540					
275-7540-572000	Convention Visitors Bureau	46,920	13,000	-33,920	-72.29%
275-7540-611100	Trans Out 100 - General Fund	0	25,692	25,692	0.00%
	Total Department: 7540 - 7540:	**46,920**	**38,692**	**-8,228**	-17.54%
	Total Expense:	**46,920**	**38,692**	**-8,228**	-17.54%
	Total Fund: 275 - TOURISM / HOTEL - MOTEL F:	**0**	**0**	**0**	0.00%

Budget Comparison Report

Account Number		Comparison 1 Budget FY 2020 Approved	Comparison 2 Budget FY2021 Proposed	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 308 - WATER/ SEWER CAPITAL PROJECTS FUND					
Revenue					
Department: 0000 - Undesignated					
308-0000-344230	Residential Sewer Development Charges	125,000	213,708	88,708	70.97%
308-0000-344231	Residential Water Development Charges	125,000	213,708	88,708	70.97%
308-0000-344233	Commercial Water Development Charges	118,608	100,000	-18,608	-15.69%
308-0000-344234	Commercial Sewer Development Charges	118,609	100,000	-18,609	-15.69%
308-0000-344235	Residential Irrigation Meters	0	10,000	10,000	0.00%
308-0000-344236	Commercial Irrigation Meters	0	10,000	10,000	0.00%
308-0000-391505	Transfer In 505 - W&S Fund	0	0	0	0.00%
308-0000-399900	Budgeted Retained Earnings	0	0	0	0.00%
	Total Department: 0000 - Undesignated:	**487,217**	**647,416**	**160,199**	**32.88%**
	Total Revenue:	**487,217**	**647,416**	**160,199**	**32.88%**
Expense					
Department: 0000 - Undesignated					
308-0000-541000	Water Tank Improvements Planning & Design	51,500	647,416	595,916	1157.12%
308-0000-541100	Water Line Improvements Planning & Design	1,250,000	0	-50,000	-4.00%
308-0000-541200	Lights Ferry Lift Station Improvments	0	0	0	0.00%
308-0000-541300	Wastewater Expansion Plant Design/Permits	0	0	0	0.00%
308-0000-541500	Wastewater Plant Site Demolition	0	0	0	0.00%
308-0000-542000	Effluent Discharge Force Main Replacement	315,717	0	-315,717	-100.00%
308-0000-543003	HACH Maintenance Management Software	0	0	0	0.00%
308-0000-543004	Underground Utility Investigation Study	0	0	0	0.00%
308-0000-543005	Geotechnical Investigation Study	0	0	0	0.00%
	Total Department: 0000 - Undesignated:	**487,217**	**647,416**	**160,199**	32.88%
	Total Expense:	**487,217**	**647,416**	**160,199**	32.88%
	Total Fund: 308 - WATER/ SEWER CAPITAL PROJECTS FUND:	**0**	**0**	**0**	0.00%

Budget Comparison Report

Account Number		Comparison 1 Budget FY 2020 Approved	Comparison 2 Budget FY2021 Proposed	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 320 - SPLOST FUND					
Revenue					
Department: 0000 - Undesignated					
320-0000-313500	SPLOST VII	872,133	0	-872,133	-100.00%
320-0000-313508	SPLOST VIII	0	1,132,102	1,132,102	0.00%
320-0000-361000	SPLOST - Interest Revenues	0	0	0	0.00%
320-0000-391100	Transfer in 100 - General Fund	0	0	0	0.00%
320-0000-391505	Transfer In 505 - W&S Fund	0	0	0	0.00%
320-0000-399900	Budgeted Fund Balance	0	0	0	0.00%
	Total Department: 0000 - Undesignated:	**872,133**	**1,132,102**	**259,969**	**29.81%**
	Total Revenue:	**872,133**	**1,132,102**	**259,969**	**29.81%**
Expense					
Department: 0000 - Undesignated					
320-0000-522250	Roads & Sidewalk Improvements	816,600	491,102	-325,498	-39.86%
320-0000-541002	East Main Culvert	0	550,000	550,000	0.00%
320-0000-541003	City-Wide Signage Project - SPLOST Portion	0	0	0	0.00%
320-0000-541400	Public Works Booster Pump Station	0	0	0	0.00%
320-0000-542003	Hydrotech Diskfilters Equipment	0	0	0	0.00%
320-0000-542004	Digester Diverson Pump	0	0	0	0.00%
320-0000-542200	PD Vehicles & Equipment	55,533	43,000	-12,533	-22.57%
320-0000-542300	Public Works Vehicles & Equipment	0	48,000	48,000	0.00%
	Total Department: 0000 - Undesignated:	**872,133**	**1,132,102**	**259,969**	**29.81%**
	Total Expense:	**872,133**	**1,132,102**	**259,969**	**29.81%**
	Total Fund: 320 - SPLOST FUND:	**0**	**0**	**0**	0.00%

Budget Comparison Report

Account Number		Comparison 1 Budget FY 2020 Approved	Comparison 2 Budget FY2021 Proposed	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 350 - LOCAL RESOURCES FUND					
Revenue					
Department: 0000 - Undesignated					
350-0000-313100	LOST Collections	236,000	0	-236,000	-100.00%
350-0000-334100	LMIG Revenue	80,000	85,000	5,000	6.25%
350-0000-391100	Transfer in 100 - General Fund	750,765	561,107	-189,658	-25.26%
350-0000-391270	Transfer in from 270 - TAD Fund	0	0	0	0.00%
350-0000-399900	Budgeted Fund Balance	34,053	0	-34,053	-100.00%
	Total Department: 0000 - Undesignated:	**1,100,818**	**646,107**	**-454,711**	**-41.31%**
	Total Revenue:	**1,100,818**	**646,107**	**-454,711**	**-41.31%**
Expense					
Department: 0000 - Undesignated					
350-0000-522200	Paving/Repairs & Maintenance - Roads	486,235	114,750	-371,485	-76.40%
350-0000-522255	Gainesville St Stormwater Repairs	75,000	0	-75,000	-100.00%
350-0000-541003	City-Wide Signage Project	0	0	0	0.00%
350-0000-541200	Old City Hall Demolition Project	0	0	0	0.00%
350-0000-543000	New Financial Software	10,000	0	-10,000	-100.00%
350-0000-543001	Downtown Streetscapes/Parks Design Project	0	0	0	0.00%
350-0000-581000	Principal - City Hall Bond	280,990	287,200	6,210	2.21%
350-0000-581300	Principal - Lights Ferry Connector	191,551	193,140	1,589	0.83%
350-0000-582100	Interest - City Hall Bond	54,607	50,167	-4,440	-8.13%
350-0000-582300	Interest - Lights Ferry Connector	2,435	850	-1,585	-65.09%
	Total Department: 0000 - Undesignated:	**1,100,818**	**646,107**	**-454,711**	**-41.31%**
	Total Expense:	**1,100,818**	**646,107**	**-454,711**	**-41.31%**
	Total Fund: 350 - LOCAL RESOURCES FUND:	**0**	**0**	**0**	0.00%

Budget Comparison Report

Account Number		Comparison 1 Budget FY 2020 Approved	Comparison 2 Budget FY2021 Proposed	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 505 - WATER / SEWER FUND					
Revenue					
Department: 0000 - Undesignated					
505-0000-344210	Water Charges	617,792	741,944	124,152	20.10%
505-0000-344211	Misc. Water & Sewer Charges	0	0	0	0.00%
505-0000-344212	Water Charges - Portable Meters	0	0	0	0.00%
505-0000-344220	Meter Set Fees	0	60,000	60,000	0.00%
505-0000-344232	Admin. Fees	16,000	30,000	14,000	87.50%
505-0000-344253	Sewer Charges - Billed By Gainesville	0	375,985	375,985	0.00%
505-0000-344254	Sewer Charges	1,155,314	903,244	-252,070	-21.82%
505-0000-346901	Account Service Charge W&S	50,000	0	-50,000	-100.00%
505-0000-346905	Sewer & Water Inspection Fees	5,000	3,000	-2,000	-40.00%
505-0000-349300	Bank Fees / Bad Check Fees	225	0	-225	-100.00%
505-0000-361000	Interest Revenues - Operating	3,750	0	-3,750	-100.00%
505-0000-380000	Penalties / Reconnect Fees	60,000	30,000	-30,000	-50.00%
505-0000-380100	W&S Miscellaneous Revenue	3,000	3,500	500	16.67%
505-0000-380500	S / F.O.G. & Pre-Treatment Permits	7,850	7,850	0	0.00%
505-0000-389000	WI Rebates from Gainesville 5%	30,000	30,000	0	0.00%
505-0000-389200	Reserves	331,193	115,814	-215,379	-65.03%
	Total Department: 0000 - Undesignated:	**2,280,124**	**2,301,337**	**21,213**	**0.93%**
	Total Revenue:	**2,280,124**	**2,301,337**	**21,213**	**0.93%**
Expense					
Department: 0000 - Undesignated					
505-0000-574000	Bad Debts for Uncollectible	0	0	0	0.00%
505-0000-579000	Contingency	110,500	0	-110,500	-100.00%
505-0000-581100	Bonds - Principal Payments	266,000	272,000	6,000	2.26%
505-0000-581300	GEFA - Principal Payments	69,219	70,113	894	1.29%
505-0000-582100	Bonds - Interest Payments	85,608	79,170	-6,438	-7.52%
505-0000-582101	Amort. of Bond Refunding Premium	5,800	5,745	-55	-0.95%
505-0000-582300	GEFA - Interest Payments	16,814	15,920	-894	-5.32%
505-0000-611308	Transfer Out 308 - WS Capital Projects Fund	0	0	0	0.00%
505-0000-611320	Transfer Out 320 - SPLOST Fund	0	0	0	0.00%
	Total Department: 0000 - Undesignated:	**553,941**	**442,948**	**-110,993**	**-20.04%**
Department: 1500 - General Administration					
505-1500-511100	W/S Admin / Salaries	99,837	76,008	-23,829	-23.87%
505-1500-511300	W/S Admin / Overtime	6,598	5,249	-1,349	-20.45%
505-1500-512100	W/S Admin / Health Insurance	20,147	16,646	-3,501	-17.38%
505-1500-512200	W/S Admin I FICA & Medicare	8,085	6,159	-1,926	-23.82%
505-1500-512220	Admi - Long Term Disability	703	364	-339	-48.22%
505-1500-512400	W/S Admin / Retirement	9,493	6,023	-3,470	-36.55%
505-1500-512600	W/S Admin / GA SUI	149	129	-20	-13.42%
505-1500-521100	W/S Admin / Collection Agency Service Fees	0	0	0	0.00%
505-1500-521204	Admin - Professional Services	10,000	15,000	5,000	50.00%
505-1500-521240	W/S Admin / Legal Fees	12,000	12,000	0	0.00%
505-1500-521300	W/S Admin / Website & Software Maintenanc	13,500	8,500	-5,000	-37.04%
505-1500-521310	W/S Admin / IT Services	16,810	16,000	-810	-4.82%
505-1500-522100	W/S Admin / Office Cleaning	0	2,760	2,760	0.00%
505-1500-523210	W/S Admin - Call Notifications Expense	0	1,000	1,000	0.00%
505-1500-523250	W&S Admin Shipping & Postage	13,000	14,100	1,100	8.46%
505-1500-523310	W/S Admin - Advertising	0	500	500	0.00%
505-1500-523400	W&S Printing	3,000	3,000	0	0.00%
505-1500-523600	S/W - Merchant Sys. Fee & Admin Fee	531	0	-531	-100.00%
505-1500-531110	W/S Office Supplies	1,500	1,500	0	0.00%
505-1500-531600	W&S Admin - Small Equipment	6,000	7,200	1,200	20.00%
	Total Department: 1500 - General Administration:	**221,353**	**192,138**	**-29,215**	**-13.20%**
Department: 4300 - Wastewater					
505-4300-511100	S/ Salaries	200,532	196,018	-4,514	-2.25%
505-4300-511300	S/ Overtime	5,125	5,153	28	0.55%
505-4300-512100	S/ Health Insurance	51,899	49,109	-2,790	-5.38%
505-4300-512200	S/ FICA & Medicare	15,580	15,255	-325	-2.09%

505-4300-512220	S/ - Long Term Disability	945	995	50	5.29%
505-4300-512400	S/ Retirement	11,346	8,806	-2,540	-22.39%
505-4300-512600	S/ GA SU1	300	284	-16	-5.33%
505-4300-521204	S / Engineering Fees	25,000	15,000	-10,000	-40.00%
505-4300-521310	S/ Sewage Testing	2,500	2,500	0	0.00%
505-4300-521315	S/ EPD Compliance & Fines	1,000	4,000	3,000	300.00%
505-4300-522110	S/ Sludge Disposal	25,000	180,000	155,000	620.00%
505-4300-522200	S/ Repairs & Maintenance	75,000	80,000	5,000	6.67%
505-4300-522205	S/ Vehicle Repairs & Maintenance	2,500	2,500	0	0.00%
505-4300-523200	S/ Communications	2,500	3,000	500	20.00%
505-4300-523221	S/ Cell Phones	2,100	2,600	500	23.81%
505-4300-523250	S / Shipping & Postage	200	0	-200	-100.00%
505-4300-523500	S/ Travel Expenses	500	1,500	1,000	200.00%
505-4300-523600	S/ Dues & Fees	1,900	2,300	400	21.05%
505-4300-523700	S/ Education & Training	2,000	2,300	300	15.00%
505-4300-531100	S/ Supplies & Materials	19,000	10,000	-9,000	-47.37%
505-4300-531110	S/ Offce Supplies	1,500	1,500	0	0.00%
505-4300-531120	S/ Chemicals	160,000	140,000	-20,000	-12.50%
505-4300-531230	S/ Electricity	150,000	135,000	-15,000	-10.00%
505-4300-531270	S/ Gasoline & Diesel	9,600	10,000	400	4.17%
505-4300-531600	S/ Small Equip. & Lab Equip.	10,000	10,000	0	0.00%
505-4300-531790	S/ Uniforms	4,000	8,000	4,000	100.00%
505-4300-542000	S / Capital - Machinery & Equipment	38,000	42,700	4,700	12.37%
	Total Department: 4300 - Wastewater:	**818,027**	**928,520**	**110,493**	**13.51%**
Department: 4334 - Sewer Lift Stations					
505-4334-522200	L/S Repairs & Maint.	45,000	60,000	15,000	33.33%
505-4334-523200	L/S Communications	3,300	3,300	0	0.00%
505-4334-531210	L/S Water	3,500	3,500	0	0.00%
505-4334-531230	L/S Electricity	32,500	32,500	0	0.00%
505-4334-531240	L/S Propane Gas	3,500	3,500	0	0.00%
	Total Department: 4334 - Sewer Lift Stations:	**87,800**	**102,800**	**15,000**	**17.08%**
Department: 4400 - Water					
505-4400-511100	W/ Salaries	267,636	270,202	2,566	0.96%
505-4400-511300	W/ Overtime	7,113	7,478	365	5.13%
505-4400-512100	W/ Health Insurance	64,311	66,555	2,244	3.49%
505-4400-512200	W/ FICA & Medicare	20,770	20,994	224	1.08%
505-4400-512220	W/ - Long Term Disability	1,099	1,124	25	2.27%
505-4400-512400	W/ Retirement	15,982	12,060	-3,922	-24.54%
505-4400-512600	W / GA SUI	375	388	13	3.47%
505-4400-521204	W / Engineering Fees	20,000	20,000	0	0.00%
505-4400-521300	W/ Water Testing & Storm Wtr Monit	8,830	8,830	0	0.00%
505-4400-521313	W/ WaterShed Protection Plan	15,000	15,000	0	0.00%
505-4400-521315	W/ EPD Compliance - Audits & Repts	8,000	8,000	0	0.00%
505-4400-522200	W/ Repairs & Maintenance	15,000	20,000	5,000	33.33%
505-4400-522205	W / Vehicle Repairs & Maintenance	5,000	5,000	0	0.00%
505-4400-523200	W/ Communications	500	500	0	0.00%
505-4400-523221	W/ Cell Phones	2,100	2,100	0	0.00%
505-4400-523250	W / Shipping & Postage	9,600	600	-9,000	-93.75%
505-4400-523400	W / Printing & Binding	15,312	0	-15,312	-100.00%
505-4400-523500	W/ Travel Expenses	250	500	250	100.00%
505-4400-523600	W/ Dues & Fees	1,900	2,000	100	5.26%
505-4400-523700	W/ Education & Training	1,000	1,900	900	90.00%
505-4400-531100	W/ Supplies & Materials	15,000	10,000	-5,000	-33.33%
505-4400-531110	W / Meter Purchases	0	20,000	20,000	0.00%
505-4400-531270	W/ Gasoline & Diesel	12,000	12,000	0	0.00%
505-4400-531600	W/ Small Equipment	3,000	5,000	2,000	66.67%
505-4400-531790	W/ Uniforms	5,725	12,500	6,775	118.34%
505-4400-542000	W / Capital - Machinery & Equipment	0	42,700	42,700	0.00%
	Total Department: 4400 - Water:	**515,503**	**565,431**	**49,928**	**9.69%**
Department: 4420 - Water Supply					
505-4420-522200	Well Buildings - Repairs/Maint	1,000	1,000	0	0.00%
505-4420-523900	Wells & Water Tanks R&M/Inspections	29,000	20,000	-9,000	-31.03%
505-4420-531230	Wells & Water Tanks - Electricity	47,000	42,000	-5,000	-10.64%
505-4420-531990	Wells & Water Tanks - Chemicals	6,500	6,500	0	0.00%
	Total Department: 4420 - Water Supply:	**83,500**	**69,500**	**-14,000**	-16.77%
	Total Expense:	**2,280,124**	**2,301,337**	**21,213**	0.93%
	Total Fund: 505 - WATER / SEWER FUND:	**0**	**0**	**0**	0.00%
	Report Total:	**0**	**0**	**0**	0.00%

Budget Comparison Report

Group Summary

	Comparison 1 Budget	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
	FY 2020 Approved	FY2021 Proposed	Increase / (Decrease)	
Department				
Fund: 100 - GENERAL FUND				
Revenue				
0000 - Undesignated	5,242,436	5,128,605	-113,831	-2.17%
Total Revenue:	**5,242,436**	**5,128,605**	**-113,831**	**-2.17%**
Expense				
1110 - Council	53,836	37,836	-16,000	-29.72%
1130 - City Clerk	121,983	114,432	-7,551	-6.19%
1310 - Mayor	12,839	12,839	0	0.00%
1320 - City Manager	200,906	201,474	568	0.28%
1400 - Elections	4,700	2,400	-2,300	-48.94%
1500 - General Administration	465,442	496,804	31,362	6.74%
1555 - Risk Management	97,500	97,500	0	0.00%
1565 - Gen Govt Bldg and Plant	153,892	184,728	30,836	20.04%
1570 - Public Information	8,000	8,300	300	3.75%
1580 - Records Management	200	200	0	0.00%
2650 - Municipal Court	185,869	187,422	1,553	0.84%
3210 - Police Administration	408,197	455,387	47,190	11.56%
3223 - Patrol	1,001,619	1,033,866	32,247	3.22%
4210 - Highways & Street Adm	623,627	630,860	7,233	1.16%
4260 - Street Lighting	62,800	73,800	11,000	17.52%
4270 - Traffic Engineering	3,800	3,800	0	0.00%
4900 - Maintenance And Shop	6,300	6,300	0	0.00%
5530 - Community Center / Depot	27,300	27,300	0	0.00%
6100 - Railroad Right-Of-Way	7,258	8,800	1,542	21.25%
6110 - Culture & Recreation	37,900	33,650	-4,250	-11.21%
6200 - Parks	15,000	75,000	60,000	400.00%
7400 - Planning & Community Dev.	625,673	772,136	146,463	23.41%
7520 - Economic Development	67,000	37,000	-30,000	-44.78%
9000 - Non-Departmental	1,050,795	626,771	-360,024	-34.26%
Total Expense:	**5,242,436**	**5,128,605**	**-113,831**	**-2.17%**
Total Fund: 100 - GENERAL FUND:	**0**	**0**	**0**	0.00%
Fund: 270 - TAX ALLOCATION DISTRICT F				
Revenue				
0000 - Undesignated	120,000	5,477,044	5,357,044	4464.20%
Total Revenue:	**120,000**	**5,477,044**	**5,357,044**	**4464.20%**
Expense				
0000 - Undesignated	120,000	5,477,044	5,357,044	4464.20%
Total Expense:	**120,000**	**5,477,044**	**5,357,044**	**4464.20%**
Total Fund: 270 - TAX ALLOCATION DISTRICT F:	**0**	**0**	**0**	0.00%
Fund: 275 - TOURISM / HOTEL - MOTEL F				
Revenue				
0000 - Undesignated	46,920	38,692	-8,228	-17.54%
Total Revenue:	**46,920**	**38,692**	**-8,228**	**-17.54%**
Expense				
7540 - 7540	46,920	38,692	-8,228	**-17.54%**
Total Expense:	**46,920**	**38,692**	**-8,228**	-17.54%
Total Fund: 275 - TOURISM / HOTEL - MOTEL F:	**0**	**0**	**0**	0.00%
Fund: 308 - WATER/ SEWER CAPITAL PROJECTS FUND				
Revenue				
0000 - Undesignated	487,217	647,416	160,199	32.88%
Total Revenue:	**487,217**	**647,416**	**160,199**	**32.88%**
Expense				
0000 - Undesignated	487,217	647,416	160,199	32.88%
Total Expense:	**487,217**	**647,416**	**160,199**	**32.88%**
Total Fund: 308 - WATER/ SEWER CAPITAL PROJECTS FUND:	**0**	**0**	**0**	**0.00%**

Fund: 320 - SPLOST FUND				
Revenue				
0000 - Undesignated	872,133	1,132,102	259,969	29.81%
Total Revenue:	**872,133**	**1,132,102**	**259,969**	**29.81%**
Expense				
0000 - Undesignated	872,133	1,132,102	259,969	29.81%
Total Expense:	**872,133**	**1,132,102**	**259,969**	**29.81%**
Total Fund: 320 - SPLOST FUND:	**0**	**0**	**0**	**0.00%**
Fund: 350 - LOCAL RESOURCES FUND				
Revenue				
0000 - Undesignated	1,100,818	646,107	-454,711	-41.31%
Total Revenue:	**1,100,818**	**646,107**	**-454,711**	**-41.31%**
Expense				
0000 - Undesignated	1,100,818	646,107	-454,711	-41.31%
Total Expense:	**1,100,818**	**646,107**	**-454,711**	**-41.31%**
Total Fund: 350 - LOCAL RESOURCES FUND:	**0**	**0**	**0**	**0.00%**
Fund: 505 - WATER / SEWER FUND				
Revenue				
0000 - Undesignated	2,280,124	2,301,337	21,213	0.93%
Total Revenue:	**2,280,124**	**2,301,337**	**21,213**	**0.93%**
Expense				
0000 - Undesignated	553,941	442,948	-110,993	-20.04%
1500 - General Administration	221,353	192,138	-29,215	-13.20%
4300 - Wastewater	818,027	928,520	110,493	13.51%
4334 - Sewer Lift Stations	87,800	102,800	15,000	17.08%
4400 - Water	515,503	565,431	49,928	9.69%
4420 - Water Supply	83,500	69,500	-14,000	-16.77%
Total Expense:	**2,280,124**	**2,301,337**	**21,213**	**0.93%**
Total Fund: 505 - WATER / SEWER FUND:	**0**	**0**	**0**	**0.00%**
Report Total:	**0**	**0**	**0**	**0.00%**

Budget Comparison Report

Fund Summary

	Comparison 1 Budget	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
	FY 2020 Approved	FY2021 Proposed	Increase / (Decrease)	
Fund				
100 - GENERAL FUND	0	0	0	0.00%
270 - TAX ALLOCATION DISTRICT F	0	0	0	0.00%
275 - TOURISM / HOTEL - MOTEL F	0	0	0	0.00%
308 - WATER/ SEWER CAPITAL PROJECTS FUND	0	0	0	0.00%
320 - SPLOST FUND	0	0	0	0.00%
350 - LOCAL RESOURCES FUND	0	0	0	0.00%
505 - WATER / SEWER FUND	0	0	0	0.00%
Report Total:	**0**	**0**	**0**	**0.00%**