



# **2021 Budget**

Adopted

November 9, 2020



## Fund Overview

### 2021 Adopted Budget

#### GOVERNMENTAL FUNDS

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General Fund	\$5,657,186
Special Revenue Funds	
Hotel Motel Tax Fund	\$100,000
Tax Allocation District (TAD) Fund	\$79,816
Confiscated Assets Fund	\$6,500
S.P.L.O.S.T. Fund	\$770,551

#### PROPRIETARY FUNDS

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Sewer Utility Fund	\$1,260,957
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Total All Funds	\$7,875,010

*\* The 2021 budget for the Tax Allocation District (TAD) is adopted by the Oakwood Development Authority. It is presently herein for informational purposes only.*

**CONSOLIDATED 2021 ADOPTED BUDGET**

**Millage Per \$1,000**

General Fund 4.174

	General Fund	Hotel/Motel Tax Fund	Tax Allocation District Fund	Confiscated Assets Funds	SPLOST Fund	Sewer Utility Fund	Total Budget
<b>FUND BALANCE/NET ASSETS</b>	<b>\$3,006,490</b>	<b>\$0</b>	<b>\$250,118</b>	<b>(\$15,830)</b>	<b>\$858,712</b>	<b>\$9,735,185</b>	<b>\$13,834,675</b>
<b>ESTIMATED REVENUES:</b>							
Taxes							
Property taxes	2,121,716						\$2,121,716
Sales taxes	810,626				770,551		1,581,177
Insurance premium taxes	300,000						300,000
Alcoholic beverage taxes	350,000						350,000
Franchise taxes (fees)	302,000						302,000
Financial Institution tax	55,000						55,000
Other Taxes	34,500	100,000	42,845				177,345
Licenses and Permits							
Alcohol Licenses	65,000						65,000
Business Licenses	138,000						138,000
Building Permits	539,934						539,934
Other License and Permits	50,000						50,000
Charges for Services	45,800					1,100,000	1,145,800
Intergovernmental	89,610						89,610
Fines and Forfeitures	635,000			6,500			641,500
Investment income	0		120				120
Interfund Transfers	100,000		36,851	0			136,851
Miscellaneous Revenues	20,000						20,000
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>\$5,657,186</b>	<b>\$100,000</b>	<b>\$79,816</b>	<b>\$6,500</b>	<b>\$770,551</b>	<b>\$1,100,000</b>	<b>\$7,714,053</b>
<b>EXPENDITURES/EXPENSES:</b>							
General Government	\$682,381						\$682,381
Public Safety	2,560,949			6,500			2,567,449
Public Works	715,138					529,050	1,244,188
Recreation and Culture	78,794						78,794
Housing and Development	864,765						864,765
Judicial	274,813						274,813
Capital Outlay	255,122				770,551		1,025,673
Debt Service	188,373		54,656			731,907	974,936
Interfund Transfers	36,851	100,000					136,851
<b>TOTAL EXPENDITURES/EXPENSES</b>	<b>\$5,657,186</b>	<b>\$100,000</b>	<b>\$54,656</b>	<b>\$6,500</b>	<b>\$770,551</b>	<b>\$1,260,957</b>	<b>\$7,849,850</b>
Reserves <Use of Reserves>	0		25,160			(160,957)	(135,797)
<b>TOTAL APPROPRIATED EXPENDITURES &amp; RESERVES</b>	<b>\$3,006,490</b>	<b>\$100,000</b>	<b>\$79,816</b>	<b>\$6,500</b>	<b>\$770,551</b>	<b>\$1,100,000</b>	<b>\$7,714,053</b>

ESTIMATED FUND BALANCE/NET ASSETS

	Fund Balance 12/31/19	Projected Revenues Thru 12/31/20	Projected Expenses Thru 12/31/20	Estimated Fund Balance 12/31/20	Budgeted Revenues Thru 12/31/21	Budgeted Expenses Thru 12/31/21	Estimated Fund Balance 12/31/21
<b><u>GENERAL FUNDS</u></b>							
General	\$2,261,038	\$6,170,197	\$6,948,855	\$1,482,380	\$5,657,186	\$5,657,186	\$1,482,380
Capital Improvements	1,524,110	0	0	1,524,110	0	0	1,524,110
<b>Total General</b>	<b>3,785,148</b>	<b>6,170,197</b>	<b>6,948,855</b>	<b>3,006,490</b>	<b>5,657,186</b>	<b>5,657,186</b>	<b>3,006,490</b>
<b><u>SPECIAL REVENUE FUNDS</u></b>							
Hotel/Motel Tax Fund	0	0	0	0	100,000	100,000	0
Tax Allocation District Fund	258,656	46,119	54,657	250,118	79,816	54,656	275,278
Confiscated Assets Fund	1,165	37,662	54,657	(15,830)	6,500	6,500	(15,830)
<b>Total Special Revenue</b>	<b>259,821</b>	<b>83,781</b>	<b>109,314</b>	<b>234,288</b>	<b>186,316</b>	<b>161,156</b>	<b>259,448</b>
<b><u>ENTERPRISE FUNDS</u></b>							
Sewer Utility*	8,817,574	2,136,467	1,218,857	9,735,185	1,198,000	789,300	10,143,885
<b>Total Enterprise</b>	<b>8,817,574</b>	<b>2,136,467</b>	<b>1,218,857</b>	<b>9,735,185</b>	<b>1,198,000</b>	<b>789,300</b>	<b>10,143,885</b>
<b><u>CAPITAL IMPROVEMENTS FUND</u></b>							
SPLOST Fund	484,854	733,858	360,000	858,712	770,551	770,551	858,712
<b>Total Capital Projects</b>	<b>484,854</b>	<b>733,858</b>	<b>360,000</b>	<b>858,712</b>	<b>770,551</b>	<b>770,551</b>	<b>858,712</b>
<b>Totals</b>	<b>\$13,347,397</b>	<b>\$9,124,303</b>	<b>\$8,637,025</b>	<b>\$13,834,675</b>	<b>\$7,812,053</b>	<b>\$7,378,193</b>	<b>\$14,268,535</b>

\* Sewer Utility expenses do not reflect payments of principal on outstanding debt. The principal portion of debt service payments "reduces" the debt (liability) and does not reduce fund equity (retained earnings).

COMPARISON OF SOURCES & USES OF FUNDS

GENERAL FUND

	2018 Actuals	2019 Actuals	2020 Budget	2020 Projected	2021 Adopted
<b>FUND BALANCE/NET ASSETS</b>	<b>\$620,396</b>	<b>\$1,116,205</b>	<b>\$2,342,009</b>	<b>\$2,342,009</b>	<b>\$3,006,490</b>
<b>Revenues &amp; Transfers</b>					
Property taxes	1,523,469	1,833,307	1,822,170	1,839,937	2,121,716
Sales taxes	695,032	749,470	751,746	779,172	810,626
Insurance premium taxes	281,611	298,829	0	305,000	300,000
Alcoholic beverage taxes	331,747	333,438	337,000	369,724	350,000
Franchise taxes (fees)	250,783	295,920	295,873	297,863	302,000
Financial Institution tax	52,450	51,914	55,000	57,272	55,000
Other Taxes	17,598	32,012	20,500	42,674	34,500
Licenses and Permits					
Alcohol Licenses	43,709	86,950	55,000	58,310	65,000
Business Licenses	87,023	150,329	132,500	155,751	138,000
Building Permits	213,733	301,577	255,000	771,477	539,934
Other License and Permits	112,277	133,641	105,500	35,215	50,000
Charges for Services	111,826	75,979	46,100	0	45,800
Intergovernmental	78,305	72,020	89,263	277,210	89,610
Fines and Forfeitures	662,992	580,194	620,000	621,952	635,000
Investment income	0	0	0	0	0
Interfund Transfers	102,584	92,348	102,500	97,000	100,000
Miscellaneous Revenues	429,929	1,333,765	20,000	461,640	20,000
<b>Total Revenues &amp; Transfers</b>	<b>\$4,995,068</b>	<b>\$6,421,693</b>	<b>\$4,708,152</b>	<b>\$6,170,197</b>	<b>\$5,657,186</b>
<b>Total Equity, Revenues &amp; Transfer</b>	<b>\$5,615,464</b>	<b>\$7,537,898</b>	<b>\$7,050,161</b>	<b>\$8,512,206</b>	<b>\$8,663,676</b>
<b>Expenditures By Department</b>					
Mayor & Council	\$81,050	\$103,818	\$110,363	\$112,677	\$211,496
General Administration	611,120	634,589	716,594	590,702	570,885
Community Development	420,355	447,449	572,781	1,196,617	798,702
Community Services	129,189	78,406	258,918	274,132	88,794
Police Department	1,306,822	1,724,847	2,037,639	2,305,074	2,560,949
Economic Development	310,197	328,860	297,434	345,561	299,787
Highways & Streets	1,022,179	1,335,422	1,828,218	1,718,332	717,068
Solid Waste	118,440	62,656	71,898	139,990	134,692
Court	255,432	265,283	298,920	265,770	274,813
<b>Total Expenditures by Department</b>	<b>\$4,254,784</b>	<b>\$4,981,330</b>	<b>\$6,192,765</b>	<b>\$6,948,855</b>	<b>\$5,657,186</b>
Salaries	\$1,317,939	\$1,390,961	\$1,711,167	\$1,698,051	\$1,817,511
Employee Benefits	808,064	990,639	1,204,751	1,162,828	1,320,192
Services & Supplies	1,201,485	1,537,896	1,316,370	2,430,950	2,039,137
Capital Outlay	237,083	337,136	696,703	355,219	255,122
Transfer Out	33,965	77,029	37,662	0	36,851
Debt Service					
Principal	549,978	575,161	1,166,241	1,242,572	153,986
Interest	106,270	72,508	59,871	59,235	34,387
Reserves	0	0	0	0	0
<b>Total Expenditures by Classification</b>	<b>\$4,254,784</b>	<b>\$4,981,330</b>	<b>\$6,192,765</b>	<b>\$6,948,855</b>	<b>\$5,657,186</b>

City of Oakwood, Georgia  
 2021 Hotel Motel Tax Fund Adopted Budget

Account	Account Name	2018 Actuals	2019 Actuals	2020 Budget	2020 Projected	2021 Adopted
<b>Revenues</b>						
314100	Hotel Motel Excise Taxes	102,584	92,348	102,500	97,000	100,000
338000	Interest Income	0	0	0	0	0
	<b>Revenue Subtotal:</b>	<b>102,584</b>	<b>92,348</b>	<b>102,500</b>	<b>97,000</b>	<b>100,000</b>
	<b>Revenue Total:</b>	<b>102,584</b>	<b>92,348</b>	<b>102,500</b>	<b>97,000</b>	<b>100,000</b>
<b>Expenses</b>						
<u>Other Financing Uses</u>						
611000	Transfer Out - General Fund	102,584	92,348	102,500	97,000	100,000
699999	Fund Balance/Reserves	0	0	0	0	0
	<b>Other Financing Uses Subtotal:</b>	<b>102,584</b>	<b>92,348</b>	<b>102,500</b>	<b>97,000</b>	<b>100,000</b>
	<b>Expenditure Total:</b>	<b>102,584</b>	<b>92,348</b>	<b>102,500</b>	<b>97,000</b>	<b>100,000</b>

City of Oakwood, Georgia  
 2021 Tax Allocation District (TAD) Fund Adopted Budget

Account	Account Name	2018 Actuals	2019 Actuals	2020 Budget	2020 Projected	2021 Adopted
<b>Revenues</b>						
336002	Hall County Tax Increment	54,521	51,235	45,999	45,999	42,845
336003	City of Oakwood Tax Increment	0	0	0	0	0
338000	Interest Income	109	131	0	120	120
	<b>Revenue Subtotal:</b>	<b>54,630</b>	<b>51,366</b>	<b>45,999</b>	<b>46,119</b>	<b>42,965</b>
<u>Other Financing Sources</u>						
339000	Transfer in - TAD Taxes frm Gen Fd	33,965	39,898	37,662	37,662	36,851
	<b>Other Financing Sources Subtotal:</b>	<b>33,965</b>	<b>39,898</b>	<b>37,662</b>	<b>37,662</b>	<b>36,851</b>
	<b>Revenue Total:</b>	<b>88,595</b>	<b>91,264</b>	<b>83,661</b>	<b>83,781</b>	<b>79,816</b>
<b>Expenses</b>						
<u>Services and Supplies</u>						
523901	Bank Charges	209	0	0	0	0
	<b>Services and Supplies Subtotal:</b>	<b>209</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<u>Debt Service</u>						
541403	McClure Property - 4acres Interest	27,191	35,608	36,433	36,433	33,817
541407	McClure Property - 4acres Principal	22,850	18,825	18,224	18,224	20,839
	<b>Debt Service Subtotal:</b>	<b>50,041</b>	<b>54,433</b>	<b>54,657</b>	<b>54,657</b>	<b>54,656</b>
<u>Other Financing Uses</u>						
611000	Transfer Out - General Fund	0	0	0	0	0
699999	Fund Balance/Reserves	0	0	29,004	0	25,160
	<b>Other Financing Uses Subtotal:</b>	<b>0</b>	<b>0</b>	<b>29,004</b>	<b>0</b>	<b>25,160</b>
	<b>Expenditure Total:</b>	<b>50,250</b>	<b>54,433</b>	<b>83,661</b>	<b>54,657</b>	<b>79,816</b>

City of Oakwood, Georgia  
2021 Confiscated Assets Fund Adopted Budget

Account	Account Name	2018 Actuals	2019 Actuals	2020 Budget	2020 Projected	2021 Adopted
<b>Revenues</b>						
351200	PD - Condemnation Cash	37,980	21,214	15,000	10,000	5,000
351300	PD - Condemnation Assets	0	0	5,000	1,500	1,500
338000	Interest Income	0	0	0	0	0
<b>Revenue Subtotal:</b>		<b>37,980</b>	<b>21,214</b>	<b>20,000</b>	<b>11,500</b>	<b>6,500</b>
<u>Other Financing Sources</u>						
399001	Transfer in - Equity frm Gen Fd	0	37,130	0	0	0
<b>Other Financing Sources Subtotal:</b>		<b>0</b>	<b>37,130</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Revenue Total:</b>		<b>37,980</b>	<b>58,344</b>	<b>20,000</b>	<b>11,500</b>	<b>6,500</b>
<b>Expenses</b>						
<u>Services and Supplies</u>						
522202	Office Equip/Computer Maintenance	0	0	0	0	0
523400	Printing & Binding	0	0	0	0	0
523700	Education & Training	0	0	0	0	0
531100	General Supplies/Materials	8,926	5,626	3,000	2,500	500
531600	PD New Equipment	0	49,357	15,000	8,000	5,000
531602	Condemnation Expense	0	2,196	2,000	1,000	1,000
<b>Services and Supplies Subtotal:</b>		<b>8,926</b>	<b>57,179</b>	<b>20,000</b>	<b>11,500</b>	<b>6,500</b>
<u>Capital Outlay</u>						
542200	Capital Outlay - Vehicles	0	0	0	0	0
542500	Capital Outlay - Equipment	0	0	0	0	0
<b>Total Capital Outlay:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<u>Other Financing Uses</u>						
611000	Transfer Out - General Fund	0	0	0	0	0
699999	Fund Balance/Reserves	0	0	0	0	0
<b>Other Financing Uses Subtotal:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditure Total:</b>		<b>8,926</b>	<b>57,179</b>	<b>20,000</b>	<b>11,500</b>	<b>6,500</b>



City of Oakwood, Georgia  
 2021 S.P.L.O.S.T. Fund Adopted Budget

Account	Account Name	2018 Actuals	2019 Actuals	2020 Budget	2020 Projected	2021 Adopted
<b>Revenues</b>						
337100	Special Purpose L.O.S.T	648,144	698,911	714,579	733,858	770,551
338000	Interest Income	140	197	250	0	0
<b>Revenue Subtotal:</b>		<b>648,284</b>	<b>699,108</b>	<b>714,829</b>	<b>733,858</b>	<b>770,551</b>
<u>Other Financing Sources</u>						
339000	Transfers In - General Fund	0	0	0	0	0
399999	Fund Balance/Reserves	0	0	0	0	0
<b>Other Financing Sources Subtotal:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Revenue Total:</b>		<b>648,284</b>	<b>699,108</b>	<b>714,829</b>	<b>733,858</b>	<b>770,551</b>
<b>Expenses</b>						
<u>Capital Outlay</u>						
7541317	SPLOST VI Downtown Sewer	0	0	0	0	0
7541404	SPLOST VII Public Safety Equipment	104,980	37,402	71,850	60,000	0
7541405	SPLOST VII Roads, Bridges, and Trails	262,457	424,250	403,480	300,000	0
7541406	SPLOST VII Sewer Facilities	0	0	239,499	0	0
854XXXX	SPLOST VIII Streets, Bridges & Sidewalks	0	0	0	0	477,742
854XXXX	SPLOST VIII Water & Sewer Improvements	0	0	0	0	161,816
854XXXX	SPLOST VIII Public Safety Vehicles/Equip	0	0	0	0	130,993
<b>Capital Outlay Subtotal:</b>		<b>367,437</b>	<b>461,652</b>	<b>714,829</b>	<b>360,000</b>	<b>770,551</b>
<u>Other Financing Uses</u>						
611000	Transfer Out - General Fund	0	0	0	0	0
611200	Transfer Out - Sewer	230,715	0	0	0	0
699999	Fund Balance/Reserves	0	0	0	0	0
<b>Other Financing Uses Subtotal:</b>		<b>230,715</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditure Total:</b>		<b>598,152</b>	<b>461,652</b>	<b>714,829</b>	<b>360,000</b>	<b>770,551</b>

City of Oakwood, Georgia  
2021 Sewer Utility Enterprise Fund Adopted Budget

Account	Account Name	2018 Actuals	2019 Actuals	2020 Budget	2020 Projected	2021 Adopted
<b>Revenues</b>						
344200	Sewer Capacity/Connection Fees	2,538,464	1,551,401	500,000	1,375,875	500,000
344255	Sewer Consumption - Gainesville	441,035	472,120	460,000	663,634	600,000
344256	Sewer Consumption - Flowery Branch	89,198	109,277	98,000	96,958	98,000
338000	Interest Income	0	0	0	0	0
<b>Revenue Subtotal:</b>		<b>3,068,697</b>	<b>2,132,798</b>	<b>1,058,000</b>	<b>2,136,467</b>	<b>1,198,000</b>
<u>Other Financing Sources</u>						
399003	Transfers In - SPLOST	230,714	0	0	0	0
3XXXXX	Proceeds from Debt Issuance	0	0	0	0	0
399999	Retained Earnings/Reserves	0	0	141,198	0	62,957
<b>Other Financing Sources Subtotal:</b>		<b>230,714</b>	<b>0</b>	<b>141,198</b>	<b>0</b>	<b>62,957</b>
<b>Revenue Total:</b>		<b>3,299,411</b>	<b>2,132,798</b>	<b>1,199,198</b>	<b>2,136,467</b>	<b>1,260,957</b>
<b>Expenses</b>						
<u>Services and Supplies</u>						
562000	Cost of Sales, Capacity	1,398,575	1,022,769	250,000	687,938	250,000
521201	Legal	0	45	0	0	0
521206	Contract Services	28,206	56,885	21,000	0	32,000
522200	Buildings & Grounds	147	0	0	0	0
522201	Vehicle Maintenance	0	0	0	0	0
522205	Machinery/Equip. Maintenance	0	0	250	1,685	1,000
522325	System Maintenance	0	0	1,500	0	0
523200	Phones	0	0	0	0	0
523600	Dues & Fees	507	25	250	0	250
523700	Education & Training	0	425	0	0	0
523901	Bank Charges	45	1,673	750	0	0
531100	General Supplies/Materials	0	42,520	25,000	63,981	55,000
531102	Office Supplies	0	0	200	0	0
531105	Shop Equipment/Tools	0	0	200	0	0
531210	Sewer Usage Fee - Flowery Branch	47,854	479,580	0	0	0
531211	Sewer Usage Fee - Braselton	134,278	168,200	156,000	179,301	175,000
531230	Electricity	7,986	9,289	9,600	14,746	15,000
531240	Water	520	143	475	656	600
531270	Fuel/Gas/Oil	0	539	750	0	200
531300	Risk Management	1,985	0	0	0	0
531601	Equipment Office/Computer	0	0	0	0	0
<b>Services and Supplies Subtotal:</b>		<b>1,620,103</b>	<b>1,782,093</b>	<b>465,975</b>	<b>948,307</b>	<b>529,050</b>
<u>Capital Outlay</u>						
589000	Depreciation Expense	434,674	495,819	0	495,819	0
541400	Capital Outlay - Infrastructure	0	0	0	75,000	0
541416	Oakwood/Braselton Sewer	0	0	0	0	0
542201	Vehicle/Equip Replacement Program	0	0	0	0	0
<b>Capital Outlay Subtotal:</b>		<b>434,674</b>	<b>495,819</b>	<b>0</b>	<b>570,819</b>	<b>0</b>
<u>Debt Service</u>						
562001	Amortization - Premium	(50,294)	(51,310)	(52,327)	(52,327)	(53,343)
581007	2016 Sewer Bonds - Interest	286,461	276,478	270,550	270,550	260,250
581006	2016 Sewer Bonds - Principal	495,000	505,000	515,000	515,000	525,000
<b>Debt Service Subtotal:</b>		<b>731,167</b>	<b>730,168</b>	<b>733,223</b>	<b>733,223</b>	<b>731,907</b>
<u>Other Financing Uses</u>						
611000	Transfer Out - General Fund	0	0	0	0	0
699999	Retained Earnings/Reserves	0	0	0	0	0
<b>Other Financing Uses Subtotal:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditure Total:</b>		<b>2,785,944</b>	<b>3,008,080</b>	<b>1,199,198</b>	<b>2,252,349</b>	<b>1,260,957</b>

**City of Oakwood, Georgia**  
**2021 General Fund Adopted Budget**  
**Revenues By Line Item**

<b>Account</b>	<b>Account Name</b>	<b>2018 Actuals</b>	<b>2019 Actuals</b>	<b>2020 Budget</b>	<b>2020 Projected</b>	<b>2021 Adopted</b>
311100	Real/Personal Ad Valorem Tax - CY	1,240,207	1,627,419	1,671,370	1,661,370	1,943,116
311110	Public Utilities Ad Valorem Tax	20,990	22,000	22,000	22,817	22,000
311200	Real/Personal Ad Valorem Tax - PY	0	28,471	0	0	0
311310	Auto Ad Valorem Tax	6,021	7,351	7,500	8,531	7,500
311315	MV Title Ad Valorem Tax Fee	124,289	141,307	112,000	138,882	142,000
311316	Alternative Ad Valorem (AAVT)	3,302	3,246	3,500	1,500	1,500
311320	Mobile Home Ad Valorem Tax	0	0	200	0	0
311600	Real Estate Transfer Tax	1,818	8,700	2,500	14,000	10,500
311710	Electric Franchise	186,340	203,179	217,873	204,200	210,000
311730	Gas Franchise	29,000	42,820	30,000	52,214	45,000
311750	Cable Franchise	9,563	22,919	20,000	28,872	22,000
311760	Telephone Franchise	25,880	27,002	28,000	12,577	25,000
313100	Local Option Sales Tax	695,032	749,470	751,746	779,172	810,626
314200	Alcoholic Beverage Excise Tax	331,747	333,438	337,000	369,724	350,000
314500	Excise Tax on Energy	8,746	9,778	10,000	12,205	12,000
316200	Insurance Premium Tax	281,611	298,829	0	305,000	300,000
316300	Financial Inst. Occupational Tax	52,450	51,914	55,000	57,272	55,000
318230	Intangible Tax	7,034	13,534	8,000	16,469	12,000
319110	Ad Valorem Tax Penalties/Interest	5,269	3,489	5,500	6,837	5,500
319500	Fifa	24	24	100	0	100
321100	Alcohol Beverage License	43,709	86,950	55,000	58,310	65,000
321200	General Business License	76,538	137,029	120,000	140,333	125,000
321220	Insurance Business License	10,485	13,300	12,500	15,418	13,000
322210	P&Z App Fees (Annex, Zone, etc.)	13,900	8,080	8,000	8,884	8,000
323100	Building Permits	213,733	301,577	255,000	771,477	539,934
336001	Hall County Tax Equity Funds	123,367	0	0	0	0
341300	Land Dev Review & Permit Fees	13,168	18,211	15,000	0	10,000
341301	Erosion Control Fees (NOI's)	5,770	2,949	4,500	0	4,000
341302	Building Plan Review Fees	79,439	104,401	78,000	26,331	28,000
341910	Election Qualifying Fees	0	648	0	0	500
343100	Sidewalk Escrow	0	0	0	0	0
341930	P&Z: Maps & Publications	0	0	0	0	0
343900	Street & Public Improv - Other	0	0	0	0	0
344110	Household Item Pickup	475	505	300	0	500
344190	Trash Cart Deposits	100	50	200	0	200
347300	Swimming Pool/Splash Pad	18,822	15,119	16,000	0	15,000
347900	Community Center	18,850	17,165	18,000	0	18,000
349100	Cemetery Plots	5,000	3,000	2,000	0	2,000
349400	Technology Fee	59,279	30,192	0	0	0
351100	PD-Fines	625,012	580,194	620,000	621,952	635,000
351200	PD- Condemned Cash	34,725	0	0	0	0
351300	PD- Condemned Assets	3,255	0	0	0	0
351900	PD-Public Safety Rebates	0	0	0	0	0
361000	Interest	0	0	0	0	0
371000	Donation from Private Sources	0	11,057	0	0	0
381001	Rent	9,300	9,300	9,600	0	9,600
389000	Miscellaneous	15,256	10,752	20,000	0	20,000
389002	Hughes Dr Extension Project	0	0	0	0	0
389004	Old Oakwood Rd - PFG share	0	0	0	0	0
389005	Old Oakwood Rd - COG share	0	0	0	0	0
389006	Streets & Paving - Clermont	0	0	0	0	0
389007	Streets & Paving - Lula	0	0	0	0	0
390004	TAN Proceeds	0	0	0	0	0
<b>Operating Subtotal:</b>		<b>4,399,506</b>	<b>4,945,369</b>	<b>4,516,389</b>	<b>5,334,347</b>	<b>5,467,576</b>

City of Oakwood, Georgia  
2021 General Fund Adopted Budget  
Revenues By Line Item

Account	Account Name	2018 Actuals	2019 Actuals	2020 Budget	2020 Projected	2021 Adopted
<u>Other Financing Sources</u>						
333001	Federal Grants	0	0	0	217,557	0
334310	State Grants-GDOT	0	0	0	0	0
334314	State Grant - Local Gov Asst	0	0	0	0	0
334317	State Grants-LMIG	48,695	54,548	59,653	59,653	60,000
343300	GDOT State Road Maintenance	29,610	17,472	29,610	0	29,610
391200	Transfers In - Sewer Fund	0	0	0	0	0
391300	Transfers In - Hotel Motel	102,584	92,348	102,500	97,000	100,000
391400	Transfers In-from SPLOST Fund	0	0	0	0	0
391500	Transfers In - TAD Fund	0	0	0	0	0
392200	Proceeds frm Asset/Property Sales	408,023	1,311,956	0	461,640	0
397000	Proceeds frm Insurance Claims	6,650	0	0	0	0
399999	Fund Balance/Reserves	0	0	1,484,613	0	0
<b>Other Financing Sources Subtotal:</b>		<b>595,562</b>	<b>1,476,324</b>	<b>1,676,376</b>	<b>835,850</b>	<b>189,610</b>
<b>Total</b>		<b>4,995,068</b>	<b>6,421,693</b>	<b>6,192,765</b>	<b>6,170,197</b>	<b>5,657,186</b>

**City of Oakwood, Georgia**  
**2021 General Fund Adopted Budget**  
**Expenditures By Line Item**

Account	Account Name	2018 Actuals	2019 Actuals	2020 Budget	2020 Projected	2021 Adopted
<u>Salaries</u>						
511100	Salaries-Regular	1,288,875	1,357,044	1,656,667	1,638,276	1,766,511
511001	Salaries-Planning & Zoning	0	0	0	0	0
511200	Salaries-Part-time	5,088	0	15,000	0	0
511201	Salaries-Seasonal	0	0	0	0	0
511300	Salaries- Overtime	23,976	33,917	39,500	59,775	51,000
<b>Salaries Subtotal:</b>		<b>1,317,939</b>	<b>1,390,961</b>	<b>1,711,167</b>	<b>1,698,051</b>	<b>1,817,511</b>
<u>Employee Benefits</u>						
512100	Health Insurance	421,556	506,143	668,555	653,417	759,134
512101	Life Insurance	1,607	483	3,503	2,825	3,773
512102	Dental Insurance	8,958	8,733	33,703	5,306	22,092
512105	Insurance (Other)- LTD	6,979	10,223	7,054	8,517	8,185
512200	Social Security Contributions	2,793	2,455	5,173	3,573	4,243
512300	Medicare Contributions	19,180	21,035	24,827	24,682	23,746
512400	Retirement	313,497	396,017	413,840	418,774	456,207
512600	Unemployment Insurance (GA-SUI)	3,991	3,428	4,066	2,474	3,777
512700	Workers Compensation Insurance	24,703	37,772	38,530	39,260	39,035
512900	Other Benefits - Meeting Per Diem	5,350	4,900	6,100	4,600	600
512902	Wellness Program	0	0	0	0	0
<b>Employee Benefits Subtotal:</b>		<b>808,614</b>	<b>991,189</b>	<b>1,205,351</b>	<b>1,163,428</b>	<b>1,320,792</b>
<u>Services and Supplies</u>						
521200	Audit/Financial Statements	10,880	10,880	11,000	11,000	11,000
521201	Legal	46,906	62,219	32,750	39,290	31,750
521202	PD Court	18,455	20,015	25,000	23,255	20,460
521203	PD Public Defender	2,750	2,500	3,000	3,000	3,000
521205	Engineering Plan Review	0	0	0	65,190	36,000
521206	Contract Services	319,004	416,459	305,000	966,355	591,558
521301	Technology Services-Court	46,989	45,512	37,340	35,916	52,660
522110	Solid Waste Disposal-Landfill Fees	28,889	23,906	26,500	30,786	35,000
522111	Recycling	543	1,559	1,500	0	1,500
522200	Bldg & Grounds	18,224	25,245	15,000	10,999	24,946
522201	Vehicle Maintenance	24,060	46,697	30,500	119,981	87,361
522202	Office Equipment/Comp.Maintenance	1,620	3,814	5,600	860	5,000
522203	Park Area	893	0	1,000	0	15,000
522204	Community Center	388	9,107	10,000	0	10,000
522205	Street Machinery/Equip.Maintenance	9,062	1,440	6,500	2,861	6,500
522206	Community Service Events	1,372	1,257	2,000	0	0
522250	Cemetery	0	0	0	0	0
522320	Rental or Lease (Equip/Vehicle)	0	0	0	136,886	120,376
522325	Street Maintenance	21,040	30,680	15,000	20,888	15,000
523100	Risk Management	66,726	71,531	72,483	52,503	87,658
523200	Phones	19,082	18,553	15,620	46,104	26,202
523201	Internet	4,420	6,655	5,500	7,214	8,540
523300	Advertisement	4,991	5,191	2,384	6,990	7,434
523400	Printing & Binding	4,472	579	2,250	2,096	2,400
523500	Travel Allowance	17,938	22,504	21,675	11,379	14,500
523502	Meals	1,267	1,922	1,200	2,081	2,000
523600	Dues & Fees	18,169	29,771	53,358	33,151	76,760
523700	Education & Training	14,060	16,204	22,775	9,118	42,375
523901	Bank Charges	2,945	5,253	3,000	20,771	20,000
523902	Ad Valorem Tax Refund	0	0	0	0	0
531100	General Supplies/Materials	8,926	19,178	6,800	18,030	11,508
531101	Uniforms	7,479	18,801	11,485	17,941	16,925
531102	Office Supplies	5,175	4,161	5,000	6,416	8,450
531103	Postage	4,565	3,689	2,738	3,858	2,730
531104	Meter Rental	540	540	716	760	716
531105	Shop Equipment/ Tools	495	881	5,000	0	2,500
531210	Water	4,778	6,381	3,626	8,062	7,094

**City of Oakwood, Georgia**  
**2021 General Fund Adopted Budget**  
**Expenditures By Line Item**

<b>Account</b>	<b>Account Name</b>	<b>2018 Actuals</b>	<b>2019 Actuals</b>	<b>2020 Budget</b>	<b>2020 Projected</b>	<b>2021 Adopted</b>
531230	Electric	27,437	32,351	25,520	28,387	30,832
531240	Street Lights	91,057	92,335	80,000	107,219	110,000
531250	Traffic Engineering (Signal Lights)	11,687	13,737	12,000	11,480	12,000
531270	Fuel/Gas/Oil	59,290	65,290	75,200	67,283	71,276
531400	Refunds-Community Center	10,550	8,800	6,000	11,950	10,000
531401	Books & Periodicals	103	383	250	0	0
531600	New Equipment	6,772	142,810	87,740	222,856	140,776
531601	Equipment Office/Computer	0	0	4,000	0	1,500
531602	Condemnation Expense	8,926	0	0	0	0
532111	Swimming Pool	6,320	5,092	7,000	1,500	1,500
573003	CVB "Convention Visitor Bureau	41,034	36,940	41,800	38,800	40,000
573200	Election	0	30	0	0	250
573201	EDC Pledge	20,000	20,000	20,000	20,000	20,000
573300	Maps & Plats	26	0	200	0	0
573400	Community Services	81	0	0	0	0
573600	Miscellaneous	2,564	7,261	500	15,462	0
574000	POAB	26,721	26,261	28,000	25,506	28,000
574500	Crime Victims Fund	23,800	22,166	24,000	23,277	24,000
575000	Brain & Spinal Fund	1,278	764	1,800	0	0
576500	PD Jail	14,829	25,200	25,560	45,920	48,000
576600	Indigent Defense Fund	94,743	52,517	96,000	0	0
577000	Bond Refunds	8,064	9,170	7,500	8,939	7,500
577500	GSCCA Fine Distribution	0	38,660	0	88,030	88,000
577600	GSCCA Victim Assistance	312	156	600	0	0
577601	Crime Lab Fee	550	475	800	0	0
577602	Drivers Ed Training Fee	6,819	3,864	7,000	0	0
577603	Drug and Abuse Treatment Local	869	0	1,000	0	0
<b>Services and Supplies Subtotal:</b>		<b>1,200,935</b>	<b>1,537,346</b>	<b>1,315,770</b>	<b>2,430,350</b>	<b>2,038,537</b>
<b>Operating Subtotal:</b>		<b>3,327,488</b>	<b>3,919,496</b>	<b>4,232,288</b>	<b>5,291,829</b>	<b>5,176,840</b>
<b>Capital</b>		<b>237,083</b>	<b>337,136</b>	<b>696,703</b>	<b>355,219</b>	<b>255,122</b>
<b>Transfer Out</b>		<b>33,965</b>	<b>77,029</b>	<b>37,662</b>	<b>0</b>	<b>36,851</b>
<b>Debt Service</b>						
Principal		549,978	575,161	1,166,241	1,242,572	153,986
Interest		106,270	72,508	59,871	59,235	34,387
<b>FUND TOTALS</b>		<b>4,254,784</b>	<b>4,981,330</b>	<b>6,192,765</b>	<b>6,948,855</b>	<b>5,657,186</b>

City of Oakwood, Georgia  
 2021 General Fund Adopted Budget  
 Mayor & Council

Account	Account Name	2018 Actuals	2019 Actuals	2020 Budget	2020 Projected	2021 Adopted
<u>Salaries</u>						
1511100	Salaries-Regular	46,800	46,800	68,400	68,400	68,400
<b>Salaries Subtotal:</b>		<b>46,800</b>	<b>46,800</b>	<b>68,400</b>	<b>68,400</b>	<b>68,400</b>
<u>Employee Benefits</u>						
1512200	Social Security Contributions	2,455	2,455	4,243	3,573	4,243
1512300	Medicare Contributions	574	574	994	837	994
1512400	Retirement	12,540	15,841	16,554	17,170	17,886
1512600	Unemployment Insurance (GA-SUI)	538	391	642	347	642
1512900	Other Benefits - Meeting Per Diem	2,200	2,750	2,500	1,800	0
1512902	Wellness Program	0	0	0	0	0
<b>Employee Benefits Subtotal:</b>		<b>18,307</b>	<b>22,011</b>	<b>24,933</b>	<b>23,727</b>	<b>23,765</b>
<u>Services and Supplies</u>						
1521206	Contract Services	0	0	0	100	0
1523100	Risk Management	6,502	7,341	9,263	8,450	10,702
1523200	Phones	632	500	504	955	804
1523400	Printing & Binding	82	30	0	0	0
1523500	Travel Allowance	1,185	2,517	2,475	0	2,500
1523502	Meals	1,267	1,890	1,200	2,081	2,000
1523600	Dues & Fees	200	345	300	27	300
1523700	Education & Training	3,133	3,158	3,000	0	3,000
1531100	General Supplies/Materials	74	0	0	10	0
1531101	Uniforms	43	0	0	48	25
1531103	Postage	276	272	288	366	0
1573600	Miscellaneous	1,386	3,051	0	1,500	0
<b>Services and Supplies Subtotal:</b>		<b>14,780</b>	<b>19,104</b>	<b>17,030</b>	<b>13,537</b>	<b>19,331</b>
<b>Operating Subtotal:</b>		<b>79,887</b>	<b>87,915</b>	<b>110,363</b>	<b>105,664</b>	<b>111,496</b>
<u>Capital Outlays</u>						
1541301	Capital Outlay- Contingency Fund*	1,163	15,903	0	7,013	100,000
<b>Capital Subtotal:</b>		<b>1,163</b>	<b>15,903</b>	<b>0</b>	<b>7,013</b>	<b>100,000</b>
<b>Grand Total:</b>		<b>81,050</b>	<b>103,818</b>	<b>110,363</b>	<b>112,677</b>	<b>211,496</b>

City of Oakwood, Georgia  
 2021 General Fund Adopted Budget  
 General Administration

Account	Account Name	2018 Actuals	2019 Actuals	2020 Budget	2020 Projected	2021 Adopted
<u>Salaries</u>						
3511100	Salaries-Regular	301,108	261,623	328,626	252,616	259,498
<b>Salaries Subtotal:</b>		<b>301,108</b>	<b>261,623</b>	<b>328,626</b>	<b>252,616</b>	<b>259,498</b>
<u>Employee Benefits</u>						
3512100	Health Insurance	56,558	60,291	62,128	45,327	68,810
3512101	Life Insurance	216	45	339	339	339
3512102	Dental Insurance	1,417	525	3,076	433	3,038
3512105	Insurance (Other)- LTD	1,610	1,982	1,601	1,272	1,512
3512300	Medicare Contributions	4,548	4,715	4,766	3,663	3,765
3512400	Retirement	62,699	79,203	82,768	82,918	67,856
3512600	Unemployment Insurance (GA-SUI)	410	319	321	187	321
3512700	Workers Compensation Insurance	1,235	1,889	1,927	2,602	1,859
3512902	Wellness Program	0	0	0	0	0
<b>Employee Benefits Subtotal:</b>		<b>128,693</b>	<b>148,969</b>	<b>156,926</b>	<b>136,741</b>	<b>147,500</b>
<u>Services and Supplies</u>						
3521200	Audit/Financial Statements	10,880	10,880	11,000	11,000	11,000
3521201	Legal	46,306	61,393	32,000	28,925	30,000
3521206	Contract Services	55,753	69,144	55,000	40,161	42,000
3522200	Bldg & Grounds	6,672	6,111	6,500	5,817	12,946
3522202	Office Equipment/Comp.Maintenance	96	140	0	0	0
3523100	Risk Management	3,256	4,209	4,140	2,133	2,880
3523200	Phones	10,647	8,202	8,976	11,471	4,320
3523201	Internet	3,276	1,709	1,560	1,430	1,560
3523300	Advertisement	1,986	2,376	2,000	1,500	1,800
3523400	Printing & Binding	3,379	87	250	2,096	1,000
3523500	Travel Allowance	10,640	13,373	12,000	5,770	6,000
3523600	Dues & Fees	6,999	9,784	7,000	4,315	8,305
3523700	Education & Training	1,202	5,836	5,000	1,095	2,500
3523901	Bank Charges	2,853	5,243	3,000	20,771	20,000
3523902	Ad Valorem Tax Refund	0	0	0	0	0
3531100	General Supplies/Materials	4,024	7,703	4,000	7,269	6,000
3531101	Uniforms	0	0	0	0	0
3531102	Office Supplies	1,522	3,115	1,500	5,549	4,500
3531103	Postage	1,191	1,705	1,000	893	900
3531104	Meter Rental	540	540	716	760	716
3531210	Water	1,683	1,826	1,330	2,874	1,450
3531230	Electric	6,027	5,998	6,720	5,932	5,760
3531401	Books & Periodicals	103	383	250	0	0
3531601	Equipment Office/Computer	0	0	0	0	0
3573200	Election	0	30	0	0	250
3573300	Maps & Plats	0	0	0	0	0
3573400	Community Services	81	0	0	0	0
3573600	Miscellaneous	1,178	4,210	0	13,560	0
3581300	TAN Principal	0	0	0	0	0
3582300	TAN Interest	0	0	0	0	0
<b>Services and Supplies Subtotal:</b>		<b>180,294</b>	<b>223,997</b>	<b>163,942</b>	<b>173,321</b>	<b>163,887</b>
<b>Operating Subtotal:</b>		<b>610,095</b>	<b>634,589</b>	<b>649,494</b>	<b>562,678</b>	<b>570,885</b>
<u>Capital Outlays</u>						
Capital Outlay- City Hall		1,025	0	67,100	28,024	0
<b>Capital Subtotal:</b>		<b>1,025</b>	<b>0</b>	<b>67,100</b>	<b>28,024</b>	<b>0</b>
<b>Grand Total:</b>		<b>611,120</b>	<b>634,589</b>	<b>716,594</b>	<b>590,702</b>	<b>570,885</b>



City of Oakwood, Georgia  
 2021 General Fund Adopted Budget  
 Community Development

Account	Account Name	2018 Actuals	2019 Actuals	2020 Budget	2020 Projected	2021 Adopted
<u>Salaries</u>						
4511100	Salaries-Regular	111,286	120,209	156,545	142,412	168,661
4511001	Salaries-Planning & Zoning	0	0	0	0	0
<b>Salaries Subtotal:</b>		<b>111,286</b>	<b>120,209</b>	<b>156,545</b>	<b>142,412</b>	<b>168,661</b>
<u>Employee Benefits</u>						
4512100	Health Insurance	44,275	50,351	76,797	65,142	59,033
4512101	Life Insurance	162	72	339	339	339
4512102	Dental Insurance	2,015	1,661	2,051	925	3,089
4512105	Insurance (Other)- LTD	721	982	770	665	451
4512200	Social Security Contributions	0	0	0	0	0
4512300	Medicare Contributions	1,614	1,744	2,271	2,263	2,447
4512400	Retirement	15,675	19,801	20,692	39,363	44,103
4512600	Unemployment Insurance (GA-SUI)	261	203	321	324	321
4512700	Workers Compensation Insurance	2,954	4,533	4,624	5,473	4,461
4512900	Other Employee Benefits - Meeting Per Die	2,600	1,600	3,000	2,200	0
4512902	Wellness Program	0	0	0	0	0
<b>Employee Benefits Subtotal:</b>		<b>70,277</b>	<b>80,947</b>	<b>110,865</b>	<b>116,694</b>	<b>114,244</b>
<u>Services and Supplies</u>						
4521201	Legal	0	225	250	2,265	1,500
4521205	Engineering Plan Review	0	0	0	65,190	36,000
4521206	Contract Services	222,661	230,372	250,000	844,813	448,898
4522200	P&Z Bldg & Grounds	65	0	0	0	0
4522201	Vehicle Maintenance	0	48	0	688	300
4522202	Office Equipment/Comp.Maintenance	0	0	200	0	0
4522320	Rental or Lease (Equip/Vehicle)	0	0	0	3,787	6,577
4523100	Risk Management	0	44	41	1,305	3,257
4523200	Phones	3,318	2,858	3,500	5,944	3,372
4523300	Advertisement	480	310	384	300	384
4523400	Printing & Binding	36	87	100	0	0
4523500	Travel Allowance	4,800	4,818	6,000	4,689	4,800
4523600	Dues & Fees	54	215	800	1,541	535
4523700	Education & Training	20	0	3,000	0	3,000
4531100	General Supplies/Materials	590	1,926	1,800	1,800	1,508
4531101	Uniforms	0	140	200	0	100
4531102	Office Supplies	771	328	500	0	250
4531103	Postage	1,481	272	1,000	420	360
4531210	Water	688	737	396	766	504
4531230	Electric	3,802	3,469	2,800	2,358	2,376
4531270	Fuel/Gas/Oil	0	444	0	1,450	2,076
4531601	Equipment Office/Computer	0	0	2,500	0	0
4573300	Maps & Plats	26	0	200	0	0
4573600	Miscellaneous	0	0	500	195	0
<b>Services and Supplies Subtotal:</b>		<b>238,792</b>	<b>246,293</b>	<b>274,171</b>	<b>937,511</b>	<b>515,797</b>
<b>Operating Subtotal:</b>		<b>420,355</b>	<b>447,449</b>	<b>541,581</b>	<b>1,196,617</b>	<b>798,702</b>
<u>Capital Outlays</u>						
4542500	Capital Outlay-Equipment	0	0	1,200	0	0
4542501	Capital Outlay - Vehicle	0	0	30,000	0	0
<b>Capital Subtotal:</b>		<b>0</b>	<b>0</b>	<b>31,200</b>	<b>0</b>	<b>0</b>
<b>Grand Total:</b>		<b>420,355</b>	<b>447,449</b>	<b>572,781</b>	<b>1,196,617</b>	<b>798,702</b>

City of Oakwood, Georgia  
 2021 General Fund Adopted Budget  
 Community Services

Account	Account Name	2018 Actuals	2019 Actuals	2020 Budget	2020 Projected	2021 Adopted
<u>Salaries</u>						
5511200	Salaries-Part-time	5,088	0	15,000	0	0
5511201	Salaries-Seasonal	0	0	0	0	0
<b>Salaries Subtotal:</b>		<b>5,088</b>	<b>0</b>	<b>15,000</b>	<b>0</b>	<b>0</b>
<u>Employee Benefits</u>						
5512200	Social Security Contributions	315	0	930	0	0
5512300	Medicare Contributions	74	0	218	0	0
5512600	Unemployment Insurance (GA-SUI)	60	0	0	0	0
5512700	Workers Compensation Insurance	0	0	0	0	0
<b>Employee Benefits Subtotal:</b>		<b>449</b>	<b>0</b>	<b>1,148</b>	<b>0</b>	<b>0</b>
<u>Services and Supplies</u>						
5521206	Contract Services	32,825	33,651	0	23,800	25,000
5522200	Bldg & Grounds	3,391	1,557	2,000	625	2,000
5522203	Park Area	893	0	1,000	0	15,000
5522204	Community Center	388	9,107	10,000	0	10,000
5522206	Community Service Events	1,372	1,257	2,000	0	0
5522250	Cemetery	0	0	0	0	0
5523100	Risk Management	3,610	3,669	4,270	1,818	1,544
5523200	Phones	0	0	0	235	250
5523201	Internet	0	2,086	1,000	2,218	2,500
5531100	General Supplies/Materials	1,311	2,533	0	0	0
5531210	Water	1,350	2,338	1,500	2,968	3,000
5531230	Electric	8,579	8,316	8,000	7,018	8,000
5531400	Refunds-Community Center	10,550	8,800	6,000	11,950	10,000
5532111	Swimming Pool	6,320	5,092	7,000	1,500	1,500
<b>Services and Supplies Subtotal:</b>		<b>70,589</b>	<b>78,406</b>	<b>42,770</b>	<b>52,132</b>	<b>78,794</b>
<b>Operating Subtotal:</b>		<b>76,126</b>	<b>78,406</b>	<b>58,918</b>	<b>52,132</b>	<b>78,794</b>
<u>Capital Outlays</u>						
5542500	Capital Outlay-Equipment	3,326	0	0	0	0
5542502	Pool/Splashpad Area Improvements	0	0	200,000	222,000	10,000
5542501	Playground Equipment Replacement	49,737	0	0	0	0
<b>Capital Subtotal:</b>		<b>53,063</b>	<b>0</b>	<b>200,000</b>	<b>222,000</b>	<b>10,000</b>
<b>Grand Total:</b>		<b>129,189</b>	<b>78,406</b>	<b>258,918</b>	<b>274,132</b>	<b>88,794</b>

City of Oakwood, Georgia  
2021 General Fund Adopted Budget  
Police Department

Account	Account Name	2018 Actuals	2019 Actuals	2020 Budget	2020 Projected	2021 Adopted
<u>Salaries</u>						
6511100	Salaries-Regular	622,814	709,181	876,470	925,480	1,020,277
6511300	Salaries- Overtime	14,259	21,771	30,000	43,172	36,000
<b>Salaries Subtotal:</b>		<b>637,073</b>	<b>730,952</b>	<b>906,470</b>	<b>968,652</b>	<b>1,056,277</b>
<u>Employee Benefits</u>						
6512100	Health Insurance	236,078	295,350	429,676	434,840	513,327
6512101	Life Insurance	950	258	2,373	1,700	2,535
6512102	Dental Insurance	2,989	3,647	24,462	3,687	11,977
6512105	Insurance (Other)- LTD	3,579	5,874	3,701	5,473	5,699
6512200	Social Security Contributions	23	0	0	0	0
6512300	Medicare Contributions	9,230	10,642	13,152	14,032	15,326
6512400	Retirement	181,828	221,770	231,750	221,951	263,411
6512600	Unemployment Insurance (GA-SUI)	2,204	1,843	2,354	1,319	2,329
6512700	Workers Compensation Insurance	13,591	20,479	20,805	19,680	21,173
6512902	Wellness Program	0	0	0	0	0
<b>Employee Benefits Subtotal:</b>		<b>450,472</b>	<b>559,863</b>	<b>728,273</b>	<b>702,682</b>	<b>835,777</b>
<u>Services and Supplies</u>						
6521201	Legal	0	585	0	0	0
6521206	Contract Services	520	5,141	0	7,250	23,080
6521301	Technology Services	46,942	37,125	21,340	29,264	46,000
6522200	Buildings & Grounds	7,344	873	1,000	994	5,000
6522201	Vehicle Maintenance	14,493	30,626	20,000	86,162	74,561
6522202	Office Equipment/Comp.Maintenance	1,493	2,182	4,000	765	4,000
6522320	Rental or Lease (Equip/Vehicle)	0	0	0	77,199	97,599
6523100	Risk Management	37,134	41,644	42,888	17,750	45,013
6523200	Phones	2,234	5,070	540	22,525	13,416
6523201	Internet	370	1,132	1,140	821	1,140
6523300	Advertising	80	60	0	0	0
6523400	Printing & Binding	871	375	1,400	0	1,400
6523500	Travel	0	1,005	0	920	0
6523502	Meals	0	32	0	0	0
6523600	Dues & Fees	7,304	18,175	42,588	16,414	56,620
6523700	Education & Training	8,216	6,627	8,400	7,798	30,500
6523901	Bank Charges	92	10	0	0	0
6531100	General Supplies/Materials	1,481	2,886	0	4,772	0
6531101	Uniforms	5,503	17,263	10,600	16,081	14,950
6531102	Office Supplies	1,232	578	1,250	416	3,000
6531103	Postage	456	352	200	581	504
6531210	Water	688	696	0	820	1,440
6531230	Electric	4,580	5,900	0	5,994	6,696
6531270	Fuel/Gas/Oil	47,134	49,187	61,200	53,470	55,200
6531600	PD New Equipment	5,933	142,509	86,740	222,856	140,776
6531602	Condemnation Expense	8,926	0	0	0	0
6573600	Miscellaneous	0	0	0	207	0
6576500	PD Jail	14,829	25,200	25,560	45,920	48,000
<b>Services and Supplies Subtotal:</b>		<b>217,855</b>	<b>395,233</b>	<b>328,846</b>	<b>618,979</b>	<b>668,895</b>
<b>Operating Subtotal:</b>		<b>1,305,400</b>	<b>1,686,048</b>	<b>1,963,589</b>	<b>2,290,313</b>	<b>2,560,949</b>
<u>Capital Outlays</u>						
6542200	Capital Outlay-Vehicles	1,422	0	0	0	0
6542500	Capital Outlay-Equipment	0	1,669	74,050	14,761	0
<b>Capital Subtotal:</b>		<b>1,422</b>	<b>1,669</b>	<b>74,050</b>	<b>14,761</b>	<b>0</b>
<u>Transfers</u>						
6589006	Transfers Out - Condemnation	0	37,130	0	0	0
<b>Transfers Subtotal:</b>		<b>0</b>	<b>37,130</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grand Total:</b>		<b>1,306,822</b>	<b>1,724,847</b>	<b>2,037,639</b>	<b>2,305,074</b>	<b>2,560,949</b>

City of Oakwood, Georgia  
 2021 General Fund Adopted Budget  
 Economic Development

Account	Account Name	2018 Actuals	2019 Actuals	2020 Budget	2020 Projection	2021 Adopted
<u>Services and Supplies</u>						
7512900	Meeting Per Diem-Econ Dev.	550	550	600	600	600
7521201	Legal	600	16	500	8,100	250
7521206	Contract Services	150	19,600	0	0	0
7523100	Risk Management	0	0	0	178	213
7523300	Advertising	2,365	2,365	0	4,950	5,000
7531103	Postage	276	272	0	366	0
7573003	CVB "Convention Visitor Bureau	41,034	36,940	41,800	38,800	40,000
7573201	EDC Pledge	20,000	20,000	20,000	20,000	20,000
<b>Services and Supplies Subtotal:</b>		<b>64,975</b>	<b>79,743</b>	<b>62,900</b>	<b>72,994</b>	<b>66,063</b>
<b>Operating Subtotal:</b>		<b>64,975</b>	<b>79,743</b>	<b>62,900</b>	<b>72,994</b>	<b>66,063</b>
<u>Capital Outlays</u>						
7541200	Gateway Initiative	0	0	0	0	0
7541201	Gateway Community Sign	8,500	11,046	8,500	8,500	8,500
7541318	CHIP Assistance	0	0	0	0	0
7541410	Industry Way Extension	9,785	0	0	0	0
7541416	Comm Ctr/Town Ctr Venue	0	9,800	0	0	0
<b>Capital Subtotal:</b>		<b>18,285</b>	<b>20,846</b>	<b>8,500</b>	<b>8,500</b>	<b>8,500</b>
<u>Debt Service</u>						
7581002	McClure Property 18 acres - principal	132,578	139,361	146,491	222,822	153,986
7582004	McClure Property 18 acres - interest	55,794	49,011	41,881	41,245	34,387
7582005	UCB- McClure Property 4 acres	0	0	0	0	0
7582006	W. White Industrial Park	4,600	0	0	0	0
<b>Debt Service Subtotal:</b>		<b>192,972</b>	<b>188,372</b>	<b>188,372</b>	<b>264,067</b>	<b>188,373</b>
<u>Transfers</u>						
7589001	Transfers Out to TAD Fund	33,965	39,899	37,662	0	36,851
<b>Transfers Subtotal:</b>		<b>33,965</b>	<b>39,899</b>	<b>37,662</b>	<b>0</b>	<b>36,851</b>
<b>Grand Total:</b>		<b>310,197</b>	<b>328,860</b>	<b>297,434</b>	<b>345,561</b>	<b>299,787</b>

City of Oakwood, Georgia  
 2021 General Fund Adopted Budget  
 Streets Department

Account	Account Name	2018 Actuals	2019 Actuals	2020 Budget	2020 Projections	2021 Adopted
<u>Salaries</u>						
8511100	Salaries-Regular	166,438	176,631	182,479	205,730	204,019
8511300	Salaries- Overtime	9,717	12,146	9,500	16,603	15,000
<b>Salaries Subtotal:</b>		<b>176,155</b>	<b>188,777</b>	<b>191,979</b>	<b>222,333</b>	<b>219,019</b>
<u>Employee Benefits</u>						
8512100	Health Insurance	63,525	75,203	74,956	81,081	88,454
8512101	Life Insurance	216	81	339	339	447
8512102	Dental Insurance	2,504	1,864	3,076	222	2,950
8512105	Insurance (Other)- LTD	884	1,128	819	944	360
8512300	Medicare Contributions	2,554	2,742	2,785	3,224	551
8512400	Retirement	40,755	51,482	53,799	46,066	51,012
8512600	Unemployment Insurance (GA-SUI)	394	568	321	240	57
8512700	Workers Compensation Insurance	3,457	5,288	5,394	5,394	5,965
8512900	Meeting Per Diem - Streets	0	0	0	0	0
8512902	Wellness Program	0	0	0	0	0
<b>Employee Benefits Subtotal:</b>		<b>114,289</b>	<b>138,356</b>	<b>141,489</b>	<b>137,510</b>	<b>149,796</b>
<u>Services and Supplies</u>						
8521206	Contract Services	7,095	58,451	0	50,018	50,000
8522200	Bldg & Grounds	752	16,704	5,000	3,563	5,000
8522201	Vehicle Maintenance	2,788	6,478	3,000	11,215	5,000
8522202	Office Equip/Computer Maint.	31	1,254	1,000	0	1,000
8522205	Equipment Maintenance	9,062	1,440	6,500	2,861	6,500
8522320	Rental or Lease (Equip/Vehicle)	0	0	0	5,400	16,200
8522325	Street Maintenance	21,040	30,680	15,000	20,888	15,000
8523100	Risk Management	7,703	6,533	9,857	9,313	18,563
8523200	Phones	2,009	1,793	2,100	3,254	3,740
8523201	Internet	0	774	1,000	2,074	2,200
8523300	Advertising	80	80	0	240	250
8523400	Printing & Binding	0	0	0	0	0
8523500	Travel	1,313	520	1,200	0	1,200
8523600	Dues & Fees	633	1,094	1,000	10,854	11,000
8523700	Risk Management	864	275	1,500	0	1,500
8531100	General Supplies & Materials	1,446	4,130	1,000	4,179	4,000
8531101	Uniforms	366	1,393	500	1,812	1,800
8531102	Office Supplies	346	96	500	366	500
8531103	Postage	326	272	100	0	100
8531105	Shop Equipment/ Tools	495	881	5,000	0	2,500
8531210	Water	369	784	400	634	700
8531230	Electric	4,449	8,668	8,000	7,085	8,000
8531240	Street Lights	91,057	92,335	80,000	107,219	110,000
8531250	Traffic Engineering (Signal Lights)	11,687	13,737	12,000	11,480	12,000
8531270	Fuel/Gas/Oil	8,114	12,563	10,000	8,641	10,000
8531601	Equipment Office/Computer	0	0	1,500	0	1,500
<b>Services and Supplies Subtotal:</b>		<b>172,025</b>	<b>260,935</b>	<b>166,157</b>	<b>261,096</b>	<b>288,253</b>
<b>Operating Subtotal:</b>		<b>462,469</b>	<b>588,068</b>	<b>499,625</b>	<b>620,939</b>	<b>657,068</b>
<u>Capital Outlays</u>						
8541403	Pavement Management Program	48,695	54,548	59,653	59,653	60,000
8541414	Learning Way Improvements	0	223,950	0	0	0
8542100	Capital Outlay - Machinery	0	4,344	0	0	0
8542200	Capital Outlay - Vehicles	0	0	230,000	0	0
8542400	Capital Outlay - Facility Improvements	47,739	5,215	0	0	0
8542500	Capital Outlay - Equipment	0	0	1,200	0	0
<b>Capital Subtotal:</b>		<b>96,434</b>	<b>288,057</b>	<b>290,853</b>	<b>59,653</b>	<b>60,000</b>
<u>Debt Service</u>						
8582001	UCB- Thurmon Tanner Pkwy- Interest	45,876	23,497	17,990	17,990	0
8582002	UCB- Thurmon Tanner Pkwy- Principal	417,400	435,800	1,019,750	1,019,750	0
<b>Debt Service Subtotal:</b>		<b>463,276</b>	<b>459,297</b>	<b>1,037,740</b>	<b>1,037,740</b>	<b>0</b>
<b>Grand Total:</b>		<b>1,022,179</b>	<b>1,335,422</b>	<b>1,828,218</b>	<b>1,718,332</b>	<b>717,068</b>

City of Oakwood, Georgia  
 2021 General Fund Adopted Budget  
 Solid Waste Department

Account	Account Name	2018 Actuals	2019 Actuals	2020 Budget	2020 Projected	2021 Adopted
<u>Employee Benefits</u>						
9512700	Workers Compensation Insurance	3,457	5,288	5,394	5,739	5,205
<b>Employee Benefits Subtotal:</b>		<b>3,457</b>	<b>5,288</b>	<b>5,394</b>	<b>5,739</b>	<b>5,205</b>
<u>Services and Supplies</u>						
9521206	Contract Services	0	0	0	213	0
9522110	Solid Waste Disposal-Landfill Fees	28,889	23,906	26,500	30,786	35,000
9522111	Recycling	543	1,559	1,500	0	1,500
9522201	Vehicle Maintenance	6,779	9,545	7,500	21,916	7,500
9522202	Office Equip/Computer Maintenance	0	238	0	0	0
9522320	Rental or Lease (Equip/Vehicle)	0	0	0	50,500	0
9523100	Risk Management	8,521	8,091	2,004	11,281	4,865
9523200	Phones	242	0	0	199	0
9531103	Postage	276	272	0	366	0
9531270	Fuel/Gas/Oil	4,042	3,096	4,000	3,722	4,000
<b>Services and Supplies Subtotal:</b>		<b>49,292</b>	<b>46,707</b>	<b>41,504</b>	<b>118,983</b>	<b>52,865</b>
<b>Operating Subtotal:</b>		<b>52,749</b>	<b>51,995</b>	<b>46,898</b>	<b>124,722</b>	<b>58,070</b>
<u>Capital Outlays</u>						
9542500	Capital Outlay-Equipment	65,691	10,661	25,000	15,268	76,622
<b>Capital Subtotal:</b>		<b>65,691</b>	<b>10,661</b>	<b>25,000</b>	<b>15,268</b>	<b>76,622</b>
<b>Grand Total:</b>		<b>118,440</b>	<b>62,656</b>	<b>71,898</b>	<b>139,990</b>	<b>134,692</b>

City of Oakwood, Georgia  
2021 General Fund Adopted Budget  
Courts

Account	Account Name	2018 Actuals	2019 Actuals	2020 Budget	2020 Projected	2021 Adopted
<u>Salaries</u>						
13511100	Salary-Clerk	40,429	42,600	44,147	43,638	45,656
13511300	Salary-Overtime	0	0	0	0	0
<b>Salaries Subtotal:</b>		<b>40,429</b>	<b>42,600</b>	<b>44,147</b>	<b>43,638</b>	<b>45,656</b>
<u>Employee Benefits</u>						
13512100	Health Insurance	21,120	24,948	24,998	27,027	29,510
13512101	Life Insurance	63	27	113	108	113
13512102	Dental Insurance	33	1,036	1,038	39	1,038
13512105	Insurance (Other)- LTD	185	257	163	163	163
13512300	Medicare Contributions	586	618	641	663	663
13512400	Retirement	0	7,920	8,277	11,306	11,939
13512600	Unemployment Insurance (GA-SUI)	124	104	107	57	107
13512700	Workers Compensation Insurance	9	295	386	372	372
13512902	Wellness Program	0	0	0	0	0
<b>Employee Benefits Subtotal:</b>		<b>22,120</b>	<b>35,205</b>	<b>35,723</b>	<b>39,735</b>	<b>43,905</b>
<u>Services and Supplies</u>						
13521201	Legal	0	0	0	0	0
13521202	Court Services	18,455	20,015	25,000	23,255	20,460
13521203	Court - Public Defender	2,750	2,500	3,000	3,000	3,000
13521206	Contract Services	0	100	0	0	2,580
13521301	Technology Services CJT	47	8,387	16,000	6,652	6,660
13522200	Buildings & Grounds	0	0	500	0	0
13522202	Office Equipment/Comp.Maintenance	0	0	400	95	0
13523100	Risk Management	0	0	20	275	621
13523200	Phones	0	130	0	1,521	300
13523201	Internet	774	954	800	671	1,140
13523400	Printing & Binding	104	0	500	0	0
13523500	Travel	0	271	0	0	0
13523600	Dues & Fees	2,979	158	1,670	0	0
13523700	Education & Training	625	308	1,875	225	1,875
13523901	Bank Charges	0	0	0	0	0
13531101	Uniforms	1,567	5	185	0	50
13531102	Office Supplies	1,304	44	1,250	85	200
13531103	Postage	283	272	150	866	866
13531210	Water	0	0	0	0	0
13531230	Electric	0	0	0	0	0
13531600	New Equipment	839	301	1,000	0	0
13574000	POAB	26,721	26,261	28,000	25,506	28,000
13574500	Crime Victims Fund	23,800	22,166	24,000	23,277	24,000
13575000	Brain & Spinal Fund	1,278	764	1,800	0	0
13576600	Indigent Defense Fund	94,743	52,517	96,000	0	0
13577000	Bond Refunds	8,064	9,170	7,500	8,939	7,500
13577500	GSCCA Fine Distribution	0	38,660	0	88,030	88,000
13577600	GSCCA Victim Assistance	312	156	600	0	0
13577601	Crime Lab Fee	550	475	800	0	0
13577602	Drivers Ed Training Fee	6,819	3,864	7,000	0	0
13577603	Drug and Abuse Treatment Local	869	0	1,000	0	0
<b>Services and Supplies Subtotal:</b>		<b>192,883</b>	<b>187,478</b>	<b>219,050</b>	<b>182,397</b>	<b>185,252</b>
<b>Operating Subtotal:</b>		<b>255,432</b>	<b>265,283</b>	<b>298,920</b>	<b>265,770</b>	<b>274,813</b>
<b>Grand Total:</b>		<b>255,432</b>	<b>265,283</b>	<b>298,920</b>	<b>265,770</b>	<b>274,813</b>