



Fund Overview

2022 Adopted Budget

GOVERNMENTAL FUNDS

General Fund	\$5,962,500
Special Revenue Funds	
Hotel Motel Tax Fund	\$110,000
Tax Allocation District (TAD) Fund	\$81,107
Confiscated Assets Fund	\$6,500
S.P.L.O.S.T. Fund	\$814,831

PROPRIETARY FUNDS

Sewer Utility Fund	\$1,362,033
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Total All Funds	\$8,336,971

** The 2022 budget for the Tax Allocation District (TAD) is adopted by the Oakwood Development Authority. It is presently herein for informational purposes only.*

CONSOLIDATED 2022 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
FUND BALANCE/NET ASSETS	\$3,098,027	\$0	\$342,588	\$16,969	\$1,291,506	\$9,146,948	\$13,896,038
ESTIMATED REVENUES:							
Taxes							
Property taxes	2,296,124						\$2,296,124
Sales taxes	912,824				814,831		1,727,655
Insurance premium taxes	325,000						325,000
Alcoholic beverage taxes	375,000						375,000
Franchise taxes (fees)	329,000						329,000
Financial Institution tax	52,000						52,000
Other Taxes	37,500	110,000	42,617				190,117
Licenses and Permits							
Alcohol Licenses	66,000						66,000
Business Licenses	115,000						115,000
Building Permits	505,000						505,000
Other License and Permits	52,000						52,000
Charges for Services	50,475					1,350,000	1,400,475
Intergovernmental	86,577						86,577
Fines and Forfeitures	625,000			6,500			631,500
Investment income	0		120				120
Interfund Transfers	110,000		38,370	0			148,370
Miscellaneous Revenues	25,000						25,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$5,962,500	\$110,000	\$81,107	\$6,500	\$814,831	\$1,350,000	\$8,324,938
EXPENDITURES/EXPENSES:							
General Government	\$746,929						\$746,929
Public Safety	2,781,899			6,500			2,788,399
Public Works	714,847					632,400	1,347,247
Recreation and Culture	54,756						54,756
Housing and Development	761,976						761,976
Judicial	275,390						275,390
Capital Outlay	86,961				814,831		901,792
Debt Service	501,372		54,640			729,633	1,285,645
Interfund Transfers	38,370	110,000					148,370
TOTAL EXPENDITURES/EXPENSES	\$5,962,500	\$110,000	\$54,640	\$6,500	\$814,831	\$1,362,033	\$8,310,504
Reserves <Use of Reserves>	0		26,467			(12,033)	14,434
TOTAL APPROPRIATED EXPENDITURES & RESERVES	\$3,098,027	\$110,000	\$81,107	\$6,500	\$814,831	\$1,350,000	\$8,324,938

ESTIMATED FUND BALANCE/NET ASSETS

	Fund Balance 12/31/20	Projected Revenues Thru 12/31/21	Projected Expenses Thru 12/31/21	Estimated Fund Balance 12/31/21	Budgeted Revenues Thru 12/31/22	Budgeted Expenses Thru 12/31/22	Estimated Fund Balance 12/31/22
<u>GENERAL FUNDS</u>							
General	\$1,316,416	\$5,829,198	\$5,721,998	\$1,423,616	\$5,962,500	\$5,962,500	\$1,423,616
Capital Improvements	1,674,411	0	0	1,674,411	0	0	1,674,411
Total General	2,990,827	5,829,198	5,721,998	3,098,027	5,962,500	5,962,500	3,098,027
<u>SPECIAL REVENUE FUNDS</u>							
Hotel/Motel Tax Fund	0	81,100	81,100	0	110,000	110,000	0
Tax Allocation District Fund	287,823	79,925	25,160	342,588	81,107	54,640	369,055
Confiscated Assets Fund	2,895	15,574	1,500	16,969	6,500	6,500	16,969
Total Special Revenue	290,718	176,599	107,760	359,557	197,607	171,140	386,024
<u>ENTERPRISE FUNDS</u>							
Sewer Utility*	9,078,382	1,150,919	1,082,353	9,146,948	1,350,000	876,900	9,620,048
Total Enterprise	9,078,382	1,150,919	1,082,353	9,146,948	1,350,000	876,900	9,620,048
<u>CAPITAL IMPROVEMENTS FUND</u>							
SPLOST Fund	776,328	820,214	305,036	1,291,506	814,831	814,831	1,291,506
Total Capital Projects	776,328	820,214	305,036	1,291,506	814,831	814,831	1,291,506
Totals	\$13,136,255	\$7,976,930	\$7,217,147	\$13,896,038	\$8,324,938	\$7,825,371	\$14,395,605

* 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 Actuals	2021 Budget	2022 Adopted
FUND BALANCE/NET ASSETS	\$1,601,726	\$2,342,009	\$3,782,371	\$2,990,827	\$3,098,027
Revenues & Transfers					
Property taxes	1,523,469	1,833,307	1,797,800	2,121,716	2,296,124
Sales taxes	695,032	749,470	833,051	810,626	912,824
Insurance premium taxes	281,611	298,829	316,748	300,000	325,000
Alcoholic beverage taxes	331,747	333,438	387,858	350,000	375,000
Franchise taxes (fees)	250,783	295,920	378,921	302,000	329,000
Financial Institution tax	52,450	51,914	57,272	55,000	52,000
Other Taxes	17,598	32,012	65,539	34,500	37,500
Licenses and Permits					
Alcohol Licenses	43,709	86,950	62,864	65,000	66,000
Business Licenses	87,023	150,329	67,076	138,000	115,000
Building Permits	213,733	301,577	912,015	539,934	505,000
Other License and Permits	112,277	133,641	49,539	50,000	52,000
Charges for Services	111,826	75,979	35,865	45,800	50,475
Intergovernmental	78,305	72,020	324,298	89,610	86,577
Fines and Forfeitures	662,992	580,194	567,591	635,000	625,000
Investment income	0	0	0	0	0
Interfund Transfers	102,584	92,348	63,433	100,000	110,000
Miscellaneous Revenues	429,929	1,333,765	203,566	20,000	25,000
Total Revenues & Transfers	\$4,995,068	\$6,421,693	\$6,123,436	\$5,657,186	\$5,962,500
Total Equity, Revenues & Transfer	\$6,596,794	\$8,763,702	\$9,905,807	\$8,648,013	\$9,060,527
Expenditures By Department					
Mayor & Council	\$81,050	\$103,818	\$111,496	\$111,496	\$112,319
General Administration	611,120	634,589	570,885	570,885	634,610
Community Development	420,355	447,449	798,702	798,702	694,511
Community Services	129,189	78,406	88,794	88,794	64,756
Police Department	1,306,822	1,724,847	2,560,949	2,560,949	2,781,899
Economic Development	83,260	100,589	74,563	74,563	67,465
Highways & Streets	558,903	876,125	717,068	717,068	690,741
Solid Waste	118,440	62,656	134,692	134,692	101,067
Court	255,432	265,283	274,813	274,813	275,390
Non-Department (<i>transfers & debt svc</i>)	690,213	687,568	325,224	325,224	539,742
Total Expenditures by Department	\$4,254,784	\$4,981,330	\$5,657,186	\$5,657,186	\$5,962,500
Salaries	\$1,317,939	\$1,390,961	\$1,817,511	\$1,817,511	\$2,030,068
Employee Benefits	808,064	990,639	1,320,192	1,320,192	1,466,100
Services & Supplies	1,201,485	1,537,896	2,039,137	2,039,137	1,839,629
Capital Outlay	237,083	337,136	255,122	255,122	86,961
Transfer Out	33,965	77,029	36,851	36,851	38,370
Debt Service					
Principal	549,978	575,161	153,986	153,986	474,864
Interest	106,270	72,508	34,387	34,387	26,508
Reserves	0	0	0	0	0
Total Expenditures by Classification	\$4,254,784	\$4,981,330	\$5,657,186	\$5,657,186	\$5,962,500

City of Oakwood, Georgia
 2022 Hotel Motel Tax Fund Adopted Budget

Account	Account Name	2018 Actuals	2019 Actuals	2020 Actuals	2021 Budget	2022 Adopted
Revenues						
314100	Hotel Motel Excise Taxes	102,584	92,348	63,433	100,000	110,000
338000	Interest Income	0	0	0	0	0
Revenue Subtotal:		102,584	92,348	63,433	100,000	110,000
Revenue Total:		102,584	92,348	63,433	100,000	110,000
Expenses						
<u>Other Financing Uses</u>						
611000	Transfer Out - General Fund	102,584	92,348	63,433	100,000	110,000
699999	Fund Balance/Reserves	0	0	0	0	0
Other Financing Uses Subtotal:		102,584	92,348	63,433	100,000	110,000
Expenditure Total:		102,584	92,348	63,433	100,000	110,000

City of Oakwood, Georgia
 2022 Tax Allocation District (TAD) Fund Adopted Budget

Account	Account Name	2018 Actuals	2019 Actuals	2020 Actuals	2021 Budget	2022 Adopted
Revenues						
336002	Hall County Tax Increment	54,521	51,235	45,999	45,999	42,617
336003	City of Oakwood Tax Increment	0	0	0	0	0
338000	Interest Income	109	131	146	0	120
Revenue Subtotal:		54,630	51,366	46,145	45,999	42,737
<u>Other Financing Sources</u>						
339000	Transfer in - TAD Taxes frm Gen Fd	33,965	39,898	37,662	37,662	38,370
Other Financing Sources Subtotal:		33,965	39,898	37,662	37,662	38,370
Revenue Total:		88,595	91,264	83,807	83,661	81,107
Expenses						
<u>Services and Supplies</u>						
523901	Bank Charges	209	0		0	0
Services and Supplies Subtotal:		209	0	0	0	0
<u>Debt Service</u>						
541403	McClure Property - 4acres Interest	27,191	35,608	29,720	36,433	29,341
541407	McClure Property - 4acres Principal	22,850	18,825	24,920	18,224	25,299
Debt Service Subtotal:		50,041	54,433	54,640	54,657	54,640
<u>Other Financing Uses</u>						
611000	Transfer Out - General Fund	0	0	0	0	0
699999	Fund Balance/Reserves	0	0	0	29,004	26,467
Other Financing Uses Subtotal:		0	0	0	29,004	26,467
Expenditure Total:		50,250	54,433	54,640	83,661	81,107

City of Oakwood, Georgia
2022 Confiscated Assets Fund Adopted Budget

Account	Account Name	2018 Actuals	2019 Actuals	2020 Actuals	2021 Budget	2022 Adopted
Revenues						
351200	PD - Condemnation Cash	37,980	21,214	2,025	5,000	5,000
351300	PD - Condemnation Assets	0	0	0	1,500	1,500
338000	Interest Income	0	0	0	0	0
Revenue Subtotal:		37,980	21,214	2,025	6,500	6,500
Other Financing Sources						
399001	Transfer in - Equity frm Gen Fd	0	37,130	0	0	0
Other Financing Sources Subtotal:		0	37,130	0	0	0
Revenue Total:		37,980	58,344	2,025	6,500	6,500
Expenses						
Services and Supplies						
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	0	500	500
531600	PD New Equipment	0	49,357	0	5,000	5,000
531602	Condemnation Expense	0	2,196	295	1,000	1,000
Services and Supplies Subtotal:		8,926	57,179	295	6,500	6,500
Capital Outlay						
542200	Capital Outlay - Vehicles	0	0	0	0	0
542500	Capital Outlay - Equipment	0	0	0	0	0
Total Capital Outlay:		0	0	0	0	0
Other Financing Uses						
611000	Transfer Out - General Fund	0	0	0	0	0
699999	Fund Balance/Reserves	0	0	0	0	0
Other Financing Uses Subtotal:		0	0	0	0	0
Expenditure Total:		8,926	57,179	295	6,500	6,500

City of Oakwood, Georgia
 2022 S.P.L.O.S.T. Fund Adopted Budget

Account	Account Name	2018 Actuals	2019 Actuals	2020 Actuals	2021 Budget	2022 Adopted
Revenues						
337100	Special Purpose L.O.S.T	648,144	698,911	753,357	770,551	814,831
338000	Interest Income	140	197	380	0	0
Revenue Subtotal:		648,284	699,108	753,737	770,551	814,831
<u>Other Financing Sources</u>						
339000	Transfers In - General Fund	0	0	0	0	0
399999	Fund Balance/Reserves	0	0	0	0	0
Other Financing Sources Subtotal:		0	0	0	0	0
Revenue Total:		648,284	699,108	753,737	770,551	814,831
Expenses						
<u>Capital Outlay</u>						
7541317	SPLOST VI Downtown Sewer	0	0		0	0
7541404	SPLOST VII Public Safety Equipment	104,980	37,402	27,285	0	0
7541405	SPLOST VII Roads, Bridges, and Trails	262,457	424,250	302,990	0	0
7541406	SPLOST VII Sewer Facilities	0	0	131,987	0	0
8541404	SPLOST VIII Public Safety Vehicles/Equip	0	0		130,993	138,521
8541405	SPLOST VIII Streets, Bridges & Sidewalks	0	0		477,742	505,195
8541406	SPLOST VIII Water & Sewer Improvements	0	0		161,816	171,115
Capital Outlay Subtotal:		367,437	461,652	462,262	770,551	814,831
<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
Other Financing Uses Subtotal:		230,715	0	0	0	0
Expenditure Total:		598,152	461,652	462,262	770,551	814,831

City of Oakwood, Georgia
2022 Sewer Utility Enterprise Fund Adopted Budget

Account	Account Name	2018 Actuals	2019 Actuals	2020 Actuals	2021 Budget	2022 Adopted
Revenues						
344200	Sewer Capacity/Connection Fees	2,538,464	1,551,401	1,664,652	500,000	750,000
344255	Sewer Consumption	530,233	581,397	508,462	698,000	600,000
338000	Interest Income	0	0	0	0	0
Revenue Subtotal:		3,068,697	2,132,798	2,173,114	1,198,000	1,350,000
<u>Other Financing Sources</u>						
399003	Transfers In - SPLOST	230,714	0	131,987	0	0
3XXXXX	Proceeds from Debt Issuance	0	0	0	0	0
399999	Retained Earnings/Reserves	0	0	0	62,957	12,033
Other Financing Sources Subtotal:		230,714	0	131,987	62,957	12,033
Revenue Total:		3,299,411	2,132,798	2,305,101	1,260,957	1,362,033
Expenses						
<u>Services and Supplies</u>						
562000	Cost of Sales, Capacity	1,398,575	1,022,769	908,094	250,000	250,000
521201	Legal	0	45	0	0	0
521206	Contract Services	28,206	56,885	46,792	32,000	32,000
522200	Buildings & Grounds	147	0	0	0	0
522201	Vehicle Maintenance	0	0	0	0	0
522205	Machinery/Equip. Maintenance	0	0	983	1,000	1,000
522325	System Maintenance	0	0	15	0	500
523200	Phones	0	0	0	0	0
523600	Dues & Fees	507	25	0	250	200
523700	Education & Training	0	425	0	0	100
523901	Bank Charges	45	1,673	0	0	0
531100	General Supplies/Materials	0	42,520	52,384	55,000	55,000
531102	Office Supplies	0	0	0	0	0
531105	Shop Equipment/Tools	0	0	0	0	0
531210	Sewer Usage Fee - Flowery Branch	47,854	479,580	138,325	0	100,000
531211	Sewer Usage Fee - Braselton	134,278	168,200	173,777	175,000	181,000
531230	Electricity	7,986	9,289	11,888	15,000	12,000
531240	Water	520	143	695	600	500
531270	Fuel/Gas/Oil	0	639	0	200	100
531300	Risk Management	1,985	0	0	0	0
531601	Equipment Office/Computer	0	0	0	0	0
Services and Supplies Subtotal:		1,620,103	1,782,193	1,332,953	529,050	632,400
<u>Capital Outlay</u>						
589000	Depreciation Expense	434,674	495,819	498,387	0	0
541400	Capital Outlay - Infrastructure	0	0	0	0	0
541416	Oakwood/Braselton Sewer	0	0	0	0	0
542201	Vehicle/Equip Replacment Program	0	0	0	0	0
Capital Outlay Subtotal:		434,674	495,819	498,387	0	0
<u>Debt Service</u>						
562001	Amortization - Premium	(50,294)	(51,310)	(53,343)	(53,343)	(54,867)
581007	2016 Sewer Bonds - Interest	286,461	276,478	266,296	260,250	244,500
581006	2016 Sewer Bonds - Principal	495,000	505,000	515,000	525,000	540,000
Debt Service Subtotal:		731,167	730,168	727,953	731,907	729,633
<u>Other Financing Uses</u>						
611000	Transfer Out - General Fund	0	0	0	0	0
699999	Retained Earnings/Reserves	0	0	0	0	0
Other Financing Uses Subtotal:		0	0	0	0	0
Expenditure Total:		2,785,944	3,008,180	2,559,293	1,260,957	1,362,033

City of Oakwood, Georgia
2022 General Fund Adopted Budget
Revenues By Line Item

Account	Account Name	2018 Actuals	2019 Actuals	2020 Actuals	2021 Budget	2022 Adopted
311100	Real/Personal Ad Valorem Tax - CY	1,240,207	1,627,419	1,580,496	1,943,116	2,124,484
311110	Public Utilities Ad Valorem Tax	20,990	22,000	21,494	22,000	24,000
311200	Real/Personal Ad Valorem Tax - PY	0	28,471	31,514	0	0
311310	Auto Ad Valorem Tax	6,021	7,351	22,534	7,500	5,000
311315	MV Title Ad Valorem Tax Fee	124,289	141,307	135,522	142,000	138,000
311316	Alternative Ad Valorem (AAVT)	3,302	3,246	0	1,500	0
311320	Mobile Home Ad Valorem Tax	0	0	0	0	140
311600	Real Estate Transfer Tax	1,818	8,700	17,242	10,500	10,500
311710	Electric Franchise	186,340	203,179	267,972	210,000	240,000
311730	Gas Franchise	29,000	42,820	74,327	45,000	50,000
311750	Cable Franchise	9,563	22,919	25,114	22,000	22,000
311760	Telephone Franchise	25,880	27,002	11,367	25,000	15,000
311790	Franchise Fee - Other	0	0	141	0	2,000
313100	Local Option Sales Tax	695,032	749,470	833,051	810,626	912,824
314200	Alcoholic Beverage Excise Tax	331,747	333,438	387,858	350,000	375,000
314500	Excise Tax on Energy	8,746	9,778	11,189	12,000	12,000
316200	Insurance Premium Tax	281,611	298,829	316,748	300,000	325,000
316300	Financial Inst. Occupational Tax	52,450	51,914	57,272	55,000	52,000
318230	Intangible Tax	7,034	13,534	37,108	12,000	15,000
319110	Ad Valorem Tax Penalties/Interest	5,269	3,489	6,240	5,500	4,500
319500	Fifa	24	24	0	100	0
321100	Alcohol Beverage License	43,709	86,950	62,864	65,000	66,000
321200	General Business License	76,538	137,029	53,458	125,000	100,000
321220	Insurance Business License	10,485	13,300	13,618	13,000	15,000
322210	P&Z App Fees (Annex, Zone, etc.)	13,900	8,080	10,560	8,000	10,000
323100	Building Permits	213,733	301,577	912,015	539,934	505,000
336001	Hall County Tax Equity Funds	123,367	0	0	0	0
341300	Land Dev Review & Permit Fees	13,168	18,211	9,868	10,000	10,000
341301	Erosion Control Fees (NOI's)	5,770	2,949	2,930	4,000	2,000
341302	Building Plan Review Fees	79,439	104,401	26,181	28,000	30,000
341910	Election Qualifying Fees	0	648	0	500	0
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	693	500	675
344190	Trash Cart Deposits	100	50	330	200	200
347300	Swimming Pool/Splash Pad	18,822	15,119	6,784	15,000	12,000
347900	Community Center	18,850	17,165	18,090	18,000	18,000
347902	Special Event Permit Fees	0	0	200	0	500
349100	Cemetery Plots	5,000	3,000	3,400	2,000	2,000
349200	Administrative Fees	0	0	1,218	0	7,500
349300	NSF/Bad Check Fees	0	0	0	0	0
349400	Technology Fee	59,279	30,192	0	0	0
351100	PD-Fines	625,012	580,194	567,591	635,000	625,000
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	5,150	9,600	9,600
389000	Miscellaneous	15,256	10,752	35,535	20,000	25,000
390004	TAN Proceeds	0	0	0	0	0
Operating Subtotal:		4,399,506	4,945,369	5,567,674	5,467,576	5,765,923

City of Oakwood, Georgia
 2022 General Fund Adopted Budget
 Revenues By Line Item

Account	Account Name	2018 Actuals	2019 Actuals	2020 Actuals	2021 Budget	2022 Adopted
	<u>Other Financing Sources</u>					
333001	Federal Grants	0	0	2,673	0	0
334001	State Grants	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	60,000	56,961
343300	GDOT State Road Maintenance	29,610	17,472	44,415	29,610	29,616
391200	Transfers In - Sewer Fund	0	0	0	0	0
391300	Transfers In - Hotel Motel	102,584	92,348	63,433	100,000	110,000
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	161,311	0	0
397000	Proceeds frm Insurance Claims	6,650	0	6,720	0	0
399999	Fund Balance/Reserves	0	0	0	0	0
	Other Financing Sources Subtotal:	595,562	1,476,324	555,762	189,610	196,577
	Total	4,995,068	6,421,693	6,123,436	5,657,186	5,962,500

City of Oakwood, Georgia
2022 General Fund Adopted Budget
Expenditures By Line Item

Account	Account Name	2018 Actuals	2019 Actuals	2020 Actuals	2021 Budget	2022 Adopted
<u>Salaries</u>						
511100	Salaries-Regular	1,288,875	1,357,044	1,622,770	1,766,511	1,982,068
511001	Salaries-Planning & Zoning	0	0	0	0	0
511200	Salaries-Part-time	5,088	0	0	0	0
511201	Salaries-Seasonal	0	0	0	0	0
511300	Salaries- Overtime	23,976	33,917	60,860	51,000	48,000
Salaries Subtotal:		1,317,939	1,390,961	1,683,630	1,817,511	2,030,068
<u>Employee Benefits</u>						
512100	Health Insurance	421,556	506,143	586,961	759,134	850,735
512101	Life Insurance	1,607	483	3,222	3,773	3,842
512102	Dental Insurance	8,958	8,733	6,934	22,092	825
512105	Insurance (Other)- LTD	6,979	10,223	8,651	8,185	10,900
512200	Social Security Contributions	2,793	2,455	3,858	4,243	5,285
512300	Medicare Contributions	19,180	21,035	24,947	23,746	29,339
512400	Retirement	313,497	396,017	418,774	456,207	524,314
512600	Unemployment Insurance (GA-SUI)	3,991	3,428	2,298	3,777	4,494
512700	Workers Compensation Insurance	24,703	37,772	36,444	39,035	33,366
512900	Other Benefits - Meeting Per Diem	5,350	4,900	3,300	600	3,250
512902	Wellness Program	0	0	71	0	0
Employee Benefits Subtotal:		808,614	991,189	1,095,460	1,320,792	1,466,350
<u>Services and Supplies</u>						
521200	Audit/Financial Statements	10,880	10,880	11,000	11,000	12,000
521201	Legal	46,906	62,219	54,445	31,750	31,000
521202	PD Court	18,455	20,015	19,220	20,460	25,000
521203	PD Public Defender	2,750	2,500	1,750	3,000	3,000
521205	Engineering Plan Review	0	0	51,565	36,000	75,000
521206	Contract Services	319,004	416,459	858,528	591,558	503,500
521301	Technology Services-Court	46,989	45,512	34,522	52,660	36,000
522110	Solid Waste Disposal-Landfill Fees	28,889	23,906	30,058	35,000	60,000
522111	Recycling	543	1,559	750	1,500	500
522200	Bldg & Grounds	18,224	25,245	34,371	24,946	14,000
522201	Vehicle Maintenance	24,060	46,697	123,188	87,361	45,100
522202	Office Equipment/Comp.Maintenance	1,620	3,814	856	5,000	2,100
522203	Park Area	893	0	0	15,000	2,000
522204	Community Center	388	9,107	0	10,000	1,500
522205	Street Machinery/Equip.Maintenance	9,062	1,440	2,797	6,500	2,000
522206	Community Service Events	1,372	1,257	0	0	0
522250	Cemetery	0	0	0	0	0
522320	Rental or Lease (Equip/Vehicle)	0	0	108,688	120,376	227,470
522325	Street Maintenance	21,040	30,680	25,765	15,000	15,000
523100	Risk Management	66,726	71,531	83,396	87,658	78,618
523200	Phones	19,082	18,553	47,903	26,202	32,833
523201	Internet	4,420	6,655	7,092	8,540	8,415
523300	Advertisement	4,991	5,191	5,170	7,434	4,800
523400	Printing & Binding	4,472	579	2,539	2,400	250
523500	Travel Allowance	17,938	22,504	10,667	14,500	24,600
523502	Meals	1,267	1,922	1,994	2,000	2,000
523600	Dues & Fees	18,169	29,771	47,093	76,760	57,700
523700	Education & Training	14,060	16,204	10,660	42,375	25,875
523901	Bank Charges	2,945	5,253	16,723	20,000	15,000
523902	Ad Valorem Tax Refund	0	0	0	0	0
531100	General Supplies/Materials	8,926	19,178	31,223	11,508	19,575
531101	Uniforms	7,479	18,801	19,373	16,925	15,575
531102	Office Supplies	5,175	4,161	6,818	8,450	6,400
531103	Postage	4,565	3,689	4,290	2,730	3,911
531104	Meter Rental	540	540	720	716	716
531105	Shop Equipment/ Tools	495	881	1,286	2,500	500
531210	Water	4,778	6,381	4,430	7,094	4,600

City of Oakwood, Georgia
2022 General Fund Adopted Budget
Expenditures By Line Item

Account	Account Name	2018 Actuals	2019 Actuals	2020 Actuals	2021 Budget	2022 Adopted
531230	Electric	27,437	32,351	27,329	30,832	29,300
531240	Street Lights	91,057	92,335	94,324	110,000	95,000
531250	Traffic Engineering (Signal Lights)	11,687	13,737	16,398	12,000	13,000
531270	Fuel/Gas/Oil	59,290	65,290	66,823	71,276	83,000
531400	Refunds-Community Center	10,550	8,800	12,250	10,000	10,000
531401	Books & Periodicals	103	383	0	0	40
531600	New Equipment	6,772	142,810	223,730	140,776	10,000
531601	Equipment Office/Computer	0	0	0	1,500	0
531602	Condemnation Expense	8,926	0	0	0	0
532111	Swimming Pool	6,320	5,092	991	1,500	2,500
573003	CVB "Convention Visitor Bureau	41,034	36,940	25,373	40,000	43,800
573200	Election	0	30	0	0	0
573201	EDC Pledge	20,000	20,000	20,000	20,000	20,000
573300	Maps & Plats	26	0	182	0	200
573400	Community Services	81	0	0	0	0
573600	Miscellaneous	2,564	7,261	16,479	250	1,500
574000	POAB	26,721	26,261	28,214	28,000	28,000
574500	Crime Victims Fund	23,800	22,166	21,397	24,000	24,000
575000	Brain & Spinal Fund	1,278	764	0	0	0
576500	PD Jail	14,829	25,200	34,445	48,000	40,000
576600	Indigent Defense Fund	94,743	52,517	0	0	0
577000	Bond Refunds	8,064	9,170	15,215	7,500	7,500
577500	GSCCA Fine Distribution	0	38,660	90,266	88,000	75,000
577600	GSCCA Victim Assistance	312	156	0	0	0
577601	Crime Lab Fee	550	475	0	0	0
577602	Drivers Ed Training Fee	6,819	3,864	0	0	0
577603	Drug and Abuse Treatment Local	869	0	0	0	0
Services and Supplies Subtotal:		1,200,935	1,537,346	2,352,296	2,038,537	1,839,379
Operating Subtotal:		3,327,488	3,919,496	5,131,385	5,176,840	5,335,797
Capital		237,083	337,136	428,882	255,122	86,961
Transfer Out		33,965	77,029	37,662	36,851	38,370
Debt Service						
Principal		549,978	575,161	1,255,572	153,986	474,864
Interest		106,270	72,508	61,481	34,387	26,508
FUND TOTALS		4,254,784	4,981,330	6,914,982	5,657,186	5,962,500

City of Oakwood, Georgia
2022 General Fund Adopted Budget
Mayor & Council

Account	Account Name	2018 Actuals	2019 Actuals	2020 Actuals	2021 Budget	2022 Adopted
<u>Salaries</u>						
1511100	Salaries-Regular	46,800	46,800	68,400	68,400	68,400
	Salaries Subtotal:	46,800	46,800	68,400	68,400	68,400
<u>Employee Benefits</u>						
1512100	Health Insurance	0	0	0	0	0
1512101	Life Insurance	0	0	0	0	0
1512102	Dental Insurance	0	0	0	0	0
1512105	Insurance (Other)- LTD	0	0	0	0	0
1512200	Social Security Contributions	2,455	2,455	3,571	4,243	4,243
1512300	Medicare Contributions	574	574	835	994	994
1512400	Retirement	12,540	15,841	17,170	17,886	17,600
1512600	Unemployment Insurance (GA-SUI)	538	391	295	642	642
1512900	Other Benefits - Meeting Per Diem	2,200	2,750	2,150	0	0
1512902	Wellness Program	0	0	0	0	0
	Employee Benefits Subtotal:	18,307	22,011	24,021	23,765	23,479
<u>Services and Supplies</u>						
1521206	Contract Services	0	0	143	0	0
1523100	Risk Management	6,502	7,341	9,064	10,702	10,483
1523200	Phones	632	500	955	804	1,032
1523300	Advertising	0	0	0	0	0
1523400	Printing & Binding	82	30	0	0	0
1523500	Travel Allowance	1,185	2,517	(330)	2,500	1,500
1523502	Meals	1,267	1,890	1,994	2,000	2,000
1523600	Dues & Fees	200	345	47	300	200
1523700	Education & Training	3,133	3,158	0	3,000	3,000
1531100	General Supplies/Materials	74	0	10	0	75
1531101	Uniforms	43	0	48	25	25
1531103	Postage	276	272	390	0	625
1573600	Miscellaneous	1,386	3,051	1,500	0	1,500
	Services and Supplies Subtotal:	14,780	19,104	13,821	19,331	20,440
	Operating Subtotal:	79,887	87,915	106,242	111,496	112,319
<u>Capital Outlays</u>						
1541301	Capital Outlay- Contingency Fund*	1,163	15,903	7,013	0	0
	Capital Subtotal:	1,163	15,903	7,013	0	0
	Grand Total:	81,050	103,818	113,255	111,496	112,319

City of Oakwood, Georgia
2022 General Fund Adopted Budget
General Administration

Account	Account Name	2018 Actuals	2019 Actuals	2020 Actuals	2021 Budget	2022 Adopted
<u>Salaries</u>						
3511100	Salaries-Regular	301,108	261,623	233,057	259,498	303,778
Salaries Subtotal:		301,108	261,623	233,057	259,498	303,778
<u>Employee Benefits</u>						
3512100	Health Insurance	56,558	60,291	41,090	68,810	85,730
3512101	Life Insurance	216	45	234	339	339
3512102	Dental Insurance	1,417	525	430	3,038	38
3512105	Insurance (Other)- LTD	1,610	1,982	1,271	1,512	1,512
3512200	Social Security Contributions	0	0	193	0	1,042
3512300	Medicare Contributions	4,548	4,715	4,067	3,765	4,407
3512400	Retirement	62,699	79,203	82,917	67,856	78,337
3512600	Unemployment Insurance (GA-SUI)	410	319	202	321	428
3512700	Workers Compensation Insurance	1,235	1,889	1,822	1,859	0
Employee Benefits Subtotal:		128,693	148,969	132,226	147,500	171,833
<u>Services and Supplies</u>						
3521200	Audit/Financial Statements	10,880	10,880	11,000	11,000	12,000
3521201	Legal	46,306	61,393	39,025	30,000	30,000
3521206	Contract Services	55,753	69,144	43,730	42,000	35,000
3522200	Bldg & Grounds	6,672	6,111	4,070	12,946	6,500
3522202	Office Equipment/Comp.Maintenance	96	140	0	0	0
3523100	Risk Management	3,256	4,209	3,034	2,880	3,318
3523200	Phones	10,647	8,202	14,127	4,320	12,000
3523201	Internet	3,276	1,709	1,619	1,560	1,675
3523300	Advertisement	1,986	2,376	2,598	1,800	2,000
3523400	Printing & Binding	3,379	87	1,985	1,000	250
3523500	Travel Allowance	10,640	13,373	5,770	6,000	11,800
3523600	Dues & Fees	6,999	9,784	10,891	8,305	8,500
3523700	Education & Training	1,202	5,836	1,029	2,500	2,500
3523901	Bank Charges	2,853	5,243	16,528	20,000	15,000
3531100	General Supplies/Materials	4,024	7,703	8,301	6,000	6,000
3531101	Uniforms	0	0	0	0	0
3531102	Office Supplies	1,522	3,115	5,834	4,500	4,000
3531103	Postage	1,191	1,705	1,045	900	1,000
3531104	Meter Rental	540	540	720	716	716
3531210	Water	1,683	1,826	1,713	1,450	1,200
3531230	Electric	6,027	5,998	5,910	5,760	5,500
3531401	Books & Periodicals	103	383	0	0	40
3531601	Equipment Office/Computer	0	0	0	0	0
3573000	Payments to Others	0	0	0	0	0
3573200	Election	0	30	0	0	0
3573300	Maps & Plats	0	0	0	0	0
3573400	Community Services	81	0	0	0	0
3573600	Miscellaneous	1,178	4,210	14,721	250	0
Services and Supplies Subtotal:		180,294	223,997	193,650	163,887	158,999
Operating Subtotal:		610,095	634,589	558,933	570,885	634,610
<u>Capital Outlays</u>						
	Capital Outlay- City Hall	1,025	0	38,835	0	0
Capital Subtotal:		1,025	0	38,835	0	0
Grand Total:		611,120	634,589	597,768	570,885	634,610

City of Oakwood, Georgia
 2022 General Fund Adopted Budget
 Community Development

Account	Account Name	2018 Actuals	2019 Actuals	2020 Actuals	2021 Budget	2022 Adopted
<u>Salaries</u>						
4511100	Salaries-Regular	111,286	120,209	143,866	168,661	77,942
4511001	Salaries-Planning & Zoning	0	0	0	0	0
Salaries Subtotal:		111,286	120,209	143,866	168,661	77,942
<u>Employee Benefits</u>						
4512100	Health Insurance	44,275	50,351	54,054	59,033	64,780
4512101	Life Insurance	162	72	342	339	226
4512102	Dental Insurance	2,015	1,661	1,849	3,089	76
4512105	Insurance (Other)- LTD	721	982	799	451	1,075
4512200	Social Security Contributions	0	0	0	0	0
4512300	Medicare Contributions	1,614	1,744	2,086	2,447	1,131
4512400	Retirement	15,675	19,801	39,365	44,103	35,825
4512600	Unemployment Insurance (GA-SUI)	261	203	225	321	214
4512700	Workers Compensation Insurance	2,954	4,533	4,373	4,461	4,215
4512900	Other Employee Benefits - Meeting Per Die	2,600	1,600	1,150	0	3,000
4512902	Wellness Program	0	0	71	0	0
Employee Benefits Subtotal:		70,277	80,947	104,314	114,244	110,542
<u>Services and Supplies</u>						
4521201	Legal	0	225	5,445	1,500	500
4521205	Engineering Plan Review	0	0	51,565	36,000	75,000
4521206	Contract Services	222,661	230,372	736,195	448,898	400,000
4522200	P&Z Bldg & Grounds	65	0	0	0	0
4522201	Vehicle Maintenance	0	48	708	300	100
4522202	Office Equipment/Comp.Maintenance	0	0	0	0	0
4522320	Rental or Lease (Equip/Vehicle)	0	0	3,590	6,577	6,084
4523100	Risk Management	0	44	2,010	3,257	3,831
4523200	Phones	3,318	2,858	6,590	3,372	1,512
4523300	Advertisement	480	310	512	384	300
4523400	Printing & Binding	36	87	0	0	0
4523500	Travel Allowance	4,800	4,818	4,689	4,800	7,300
4523600	Dues & Fees	54	215	3,813	535	3,000
4523700	Education & Training	20	0	0	3,000	2,500
4531100	General Supplies/Materials	590	1,926	1,713	1,508	1,500
4531101	Uniforms	0	140	0	100	0
4531102	Office Supplies	771	328	543	250	500
4531103	Postage	1,481	272	390	360	400
4531210	Water	688	737	633	504	500
4531230	Electric	3,802	3,469	2,094	2,376	2,800
4531270	Fuel/Gas/Oil	0	444	1,257	2,076	0
4531601	Equipment Office/Computer	0	0	0	0	0
4573300	Maps & Plats	26	0	182	0	200
4573600	Miscellaneous	0	0	0	0	0
Services and Supplies Subtotal:		238,792	246,293	821,929	515,797	506,027
Operating Subtotal:		420,355	447,449	1,070,109	798,702	694,511
<u>Capital Outlays</u>						
5542500	Capital Outlay-Equipment	0	0	828	0	0
5542501	Capital Outlay - Vehicle	0	0	0	0	0
Capital Subtotal:		0	0	828	0	0
Grand Total:		420,355	447,449	1,070,937	798,702	694,511

City of Oakwood, Georgia
 2022 General Fund Adopted Budget
 Community Services

Account	Account Name	2018 Actuals	2019 Actuals	2020 Actuals	2021 Budget	2022 Adopted
<u>Salaries</u>						
5511200	Salaries-Part-time	5,088	0	0	0	0
5511201	Salaries-Seasonal	0	0	0	0	0
Salaries Subtotal:		5,088	0	0	0	0
<u>Employee Benefits</u>						
5512200	Social Security Contributions	315	0	0	0	0
5512300	Medicare Contributions	74	0	0	0	0
5512600	Unemployment Insurance (GA-SUI)	60	0	0	0	0
5512700	Workers Compensation Insurance	0	0	0	0	0
Employee Benefits Subtotal:		449	0	0	0	0
<u>Services and Supplies</u>						
5521206	Contract Services	32,825	33,651	12,677	25,000	22,000
5522200	Bldg & Grounds	3,391	1,557	7,619	2,000	2,500
5522203	Park Area	893	0	0	15,000	2,000
5522204	Community Center	388	9,107	0	10,000	1,500
5522206	Community Service Events	1,372	1,257	0	0	0
5522250	Cemetery	0	0	0	0	0
5523100	Risk Management	3,610	3,669	1,412	1,544	1,981
5523200	Phones	0	0	1,254	250	875
5523201	Internet	0	2,086	2,040	2,500	2,200
5531100	General Supplies/Materials	1,311	2,533	0	0	1,000
5531210	Water	1,350	2,338	1,100	3,000	1,200
5531230	Electric	8,579	8,316	6,418	8,000	7,000
5531400	Refunds-Community Center	10,550	8,800	12,250	10,000	10,000
5532111	Swimming Pool	6,320	5,092	991	1,500	2,500
Services and Supplies Subtotal:		70,589	78,406	45,761	78,794	54,756
Operating Subtotal:		76,126	78,406	45,761	78,794	54,756
<u>Capital Outlays</u>						
5542500	Capital Outlay-Equipment	3,326	0	0	0	0
5542502	Pool/Splashpad Area Improvements	0	0	230,000	10,000	10,000
5542501	Playground Equipment Replacement	49,737	0	0	0	0
Capital Subtotal:		53,063	0	230,000	10,000	10,000
Grand Total:		129,189	78,406	275,761	88,794	64,756

City of Oakwood, Georgia
 2022 General Fund Adopted Budget
 Police Department

Account	Account Name	2018 Actuals	2019 Actuals	2020 Actuals	2021 Budget	2022 Adopted
<u>Salaries</u>						
6511100	Salaries-Regular	622,814	709,181	931,819	1,020,277	1,255,768
6511300	Salaries- Overtime	14,259	21,771	44,674	36,000	40,000
Salaries Subtotal:		637,073	730,952	976,493	1,056,277	1,295,768
<u>Employee Benefits</u>						
6512100	Health Insurance	236,078	295,350	396,183	513,327	569,923
6512101	Life Insurance	950	258	2,160	2,535	2,712
6512102	Dental Insurance	2,989	3,647	4,149	11,977	597
6512105	Insurance (Other)- LTD	3,579	5,874	5,549	5,699	7,133
6512200	Social Security Contributions	23	0	0	0	0
6512300	Medicare Contributions	9,230	10,642	14,162	15,326	18,800
6512400	Retirement	181,828	221,770	221,950	263,411	322,467
6512600	Unemployment Insurance (GA-SUI)	2,204	1,843	1,252	2,329	2,675
6512700	Workers Compensation Insurance	13,591	20,479	19,680	21,173	18,965
6512902	Wellness Program	0	0	0	0	0
Employee Benefits Subtotal:		450,472	559,863	665,085	835,777	943,272
<u>Services and Supplies</u>						
6521201	Legal	0	585	0	0	0
6521206	Contract Services	520	5,141	12,107	23,080	1,500
6521301	Technology Services	46,942	37,125	28,152	46,000	30,000
6522200	Buildings & Grounds	7,344	873	962	5,000	2,500
6522201	Vehicle Maintenance	14,493	30,626	89,921	74,561	35,000
6522202	Office Equipment/Comp.Maintenance	1,493	2,182	761	4,000	2,000
6522320	Rental or Lease (Equip/Vehicle)	0	0	77,199	97,599	205,800
6523100	Risk Management	37,134	41,644	44,148	45,013	47,419
6523200	Phones	2,234	5,070	20,515	13,416	14,940
6523201	Internet	370	1,132	959	1,140	1,200
6523300	Advertising	80	60	0	0	0
6523400	Printing & Binding	871	375	554	1,400	0
6523500	Travel	0	1,005	538	0	2,500
6523502	Meals	0	32	0	0	0
6523600	Dues & Fees	7,304	18,175	21,113	56,620	35,000
6523700	Education & Training	8,216	6,627	9,631	30,500	15,000
6523901	Bank Charges	92	10	0	0	0
6531100	General Supplies/Materials	1,481	2,886	6,745	0	5,000
6531101	Uniforms	5,503	17,263	17,639	14,950	15,000
6531102	Office Supplies	1,232	578	216	3,000	1,500
6531103	Postage	456	352	605	504	500
6531210	Water	688	696	686	1,440	1,000
6531230	Electric	4,580	5,900	6,289	6,696	7,000
6531270	Fuel/Gas/Oil	47,134	49,187	54,045	55,200	70,000
6531600	PD New Equipment	5,933	142,509	223,730	140,776	10,000
6531602	Condemnation Expense	8,926	0	0	0	0
6573000	Payments to Others	0	0	0	0	0
6573600	Miscellaneous	0	0	258	0	0
6576500	PD Jail	14,829	25,200	34,445	48,000	40,000
Services and Supplies Subtotal:		217,855	395,233	651,218	668,895	542,859
Operating Subtotal:		1,305,400	1,686,048	2,292,796	2,560,949	2,781,899

City of Oakwood, Georgia
 2022 General Fund Adopted Budget
 Police Department

Account	Account Name	2018 Actuals	2019 Actuals	2020 Actuals	2021 Budget	2022 Adopted
	<u>Capital Outlays</u>					
6542200	Capital Outlay-Vehicles	1,422	0	0	0	0
6542500	Capital Outlay-Equipment	0	1,669	20,142	0	0
	Capital Subtotal:	1,422	1,669	20,142	0	0
	<u>Transfers</u>					
6589006	Transfers Out - Condemnation	0	37,130	0	0	0
	Transfers Subtotal:	0	37,130	0	0	0
	Grand Total:	1,306,822	1,724,847	2,312,938	2,560,949	2,781,899

City of Oakwood, Georgia
 2022 General Fund Adopted Budget
 Economic Development

Account	Account Name	2018 Actuals	2019 Actuals	2020 Actuals	2021 Budget	2022 Adopted
<u>Services and Supplies</u>						
7512900	Meeting Per Diem-Econ Dev.	550	550	0	600	250
7521201	Legal	600	16	9,795	250	500
7521206	Contract Services	150	19,600	209	0	0
7522200	Building & Grounds	0	0	6,725	0	0
7523100	Risk Management	0	0	157	213	215
7523300	Advertising	2,365	2,365	1,980	5,000	2,500
7531103	Postage	276	272	390	0	200
7573003	CVB "Convention Visitor Bureau	41,034	36,940	25,373	40,000	43,800
7573201	EDC Pledge	20,000	20,000	20,000	20,000	20,000
Services and Supplies Subtotal:		64,975	79,743	64,629	66,063	67,465
Operating Subtotal:		64,975	79,743	64,629	66,063	67,465
<u>Capital Outlays</u>						
7541200	Gateway Initiative	0	0	0	0	0
7541201	Gateway Community Sign	8,500	11,046	0	8,500	0
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	9,800	0	0
Capital Subtotal:		18,285	20,846	9,800	8,500	0
Grand Total:		83,260	100,589	74,429	74,563	67,465

City of Oakwood, Georgia
 2022 General Fund Adopted Budget
 Streets Department

Account	Account Name	2018 Actuals	2019 Actuals	2020 Actuals	2021 Budget	2022 Adopted
<u>Salaries</u>						
8511100	Salaries-Regular	166,438	176,631	201,991	204,019	222,656
8511300	Salaries- Overtime	9,717	12,146	16,186	15,000	8,000
Salaries Subtotal:		176,155	188,777	218,177	219,019	230,656
<u>Employee Benefits</u>						
8512100	Health Insurance	63,525	75,203	70,686	88,454	97,720
8512101	Life Insurance	216	81	378	447	452
8512102	Dental Insurance	2,504	1,864	470	2,950	76
8512105	Insurance (Other)- LTD	884	1,128	870	360	1,017
8512200	Social Security Contributions	0	0	94	0	0
8512300	Medicare Contributions	2,554	2,742	3,164	551	3,230
8512400	Retirement	40,755	51,482	46,065	51,012	56,403
8512600	Unemployment Insurance (GA-SUI)	394	568	267	57	428
8512700	Workers Compensation Insurance	3,457	5,288	5,102	5,965	4,917
Employee Benefits Subtotal:		114,289	138,356	127,096	149,796	164,243
<u>Services and Supplies</u>						
8521206	Contract Services	7,095	58,451	52,755	50,000	45,000
8522200	Bldg & Grounds	752	16,704	14,995	5,000	2,500
8522201	Vehicle Maintenance	2,788	6,478	12,337	5,000	6,000
8522202	Office Equip/Computer Maint.	31	1,254	0	1,000	0
8522205	Equipment Maintenance	9,062	1,440	2,797	6,500	2,000
8522320	Rental or Lease (Equip/Vehicle)	0	0	5,399	16,200	15,586
8522325	Street Maintenance	21,040	30,680	25,765	15,000	15,000
8523100	Risk Management	7,703	6,533	13,519	18,563	5,375
8523200	Phones	2,009	1,793	3,084	3,740	1,999
8523201	Internet	0	774	1,515	2,200	2,200
8523300	Advertising	80	80	80	250	0
8523400	Printing & Binding	0	0	0	0	0
8523500	Travel	1,313	520	0	1,200	1,000
8523600	Dues & Fees	633	1,094	11,004	11,000	11,000
8523700	Education & Training	864	275	0	1,500	1,000
8523901	Bank Charges	0	0	195	0	0
8531100	General Supplies & Materials	1,446	4,130	11,054	4,000	4,000
8531101	Uniforms	366	1,393	1,686	1,800	500
8531102	Office Supplies	346	96	140	500	200
8531103	Postage	326	272	390	100	320
8531105	Shop Equipment/ Tools	495	881	1,286	2,500	500
8531210	Water	369	784	298	700	700
8531230	Electric	4,449	8,668	6,618	8,000	7,000
8531240	Street Lights	91,057	92,335	94,324	110,000	95,000
8531250	Traffic Engineering (Signal Lights)	11,687	13,737	16,398	12,000	13,000
8531270	Fuel/Gas/Oil	8,114	12,563	7,141	10,000	9,000
8531601	Equipment Office/Computer	0	0	0	1,500	0
Services and Supplies Subtotal:		172,025	260,935	282,780	288,253	238,881
Operating Subtotal:		462,469	588,068	628,053	657,068	633,780
<u>Capital Outlays</u>						
8541400	Capital Outlay- Infrastructure	0	0	12,045	0	0
8541403	Pavement Management Program	48,695	54,548	59,653	60,000	56,961
8541412	Sidewalk Improvements	0	0	10,719	0	0
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	0	0	0
8542400	Capital Outlay - Facility Improvements	47,739	5,215	0	0	0
8542500	Capital Outlay - Equipment	0	0	4,359	0	0
Capital Subtotal:		96,434	288,057	86,776	60,000	56,961
Grand Total:		558,903	876,125	714,829	717,068	690,741

City of Oakwood, Georgia
 2022 General Fund Adopted Budget
 Solid Waste Department

Account	Account Name	2018 Actuals	2019 Actuals	2020 Actuals	2021 Budget	2022 Adopted
<u>Employee Benefits</u>						
9512700	Workers Compensation Insurance	3,457	5,288	5,102	5,205	4,917
Employee Benefits Subtotal:		3,457	5,288	5,102	5,205	4,917
<u>Services and Supplies</u>						
9521206	Contract Services	0	0	231	0	0
9522110	Solid Waste Disposal-Landfill Fees	28,889	23,906	30,058	35,000	60,000
9522111	Recycling	543	1,559	750	1,500	500
9522201	Vehicle Maintenance	6,779	9,545	20,222	7,500	4,000
9522202	Office Equip/Computer Maintenance	0	238	0	0	100
9522320	Rental or Lease (Equip/Vehicle)	0	0	22,500	0	0
9523100	Risk Management	8,521	8,091	9,633	4,865	5,375
9523200	Phones	242	0	204	0	175
9523600	Dues & Fees	0	0	0	0	0
9531100	General Supplies & Materials	0	0	3,400	0	2,000
9531103	Postage	276	272	390	0	0
9531270	Fuel/Gas/Oil	4,042	3,096	4,380	4,000	4,000
Services and Supplies Subtotal:		49,292	46,707	91,768	52,865	76,150
Operating Subtotal:		52,749	51,995	96,870	58,070	81,067
<u>Capital Outlays</u>						
9542500	Capital Outlay-Equipment	65,691	10,661	35,488	76,622	20,000
Capital Subtotal:		65,691	10,661	35,488	76,622	20,000
Grand Total:		118,440	62,656	132,358	134,692	101,067

City of Oakwood, Georgia
 2022 General Fund Adopted Budget
 Courts

Account	Account Name	2018 Actuals	2019 Actuals	2020 Actuals	2021 Budget	2022 Adopted
<u>Salaries</u>						
13511100	Salary-Clerk	40,429	42,600	43,637	45,656	53,524
13511300	Salary-Overtime	0	0	0	0	0
Salaries Subtotal:		40,429	42,600	43,637	45,656	53,524
<u>Employee Benefits</u>						
13512100	Health Insurance	21,120	24,948	24,948	29,510	32,582
13512101	Life Insurance	63	27	108	113	113
13512102	Dental Insurance	33	1,036	36	1,038	38
13512105	Insurance (Other)- LTD	185	257	162	163	163
13512300	Medicare Contributions	586	618	633	663	777
13512400	Retirement	0	7,920	11,307	11,939	13,682
13512600	Unemployment Insurance (GA-SUI)	124	104	57	107	107
13512700	Workers Compensation Insurance	9	295	364	372	352
13512902	Wellness Program	0	0	0	0	0
Employee Benefits Subtotal:		22,120	35,205	37,615	43,905	47,814
<u>Services and Supplies</u>						
13521201	Legal	0	0	180	0	0
13521202	Court Services	18,455	20,015	19,220	20,460	25,000
13521203	Court - Public Defender	2,750	2,500	1,750	3,000	3,000
13521206	Contract Services	0	100	481	2,580	0
13521301	Technology Services CJT	47	8,387	6,370	6,660	6,000
13522200	Buildings & Grounds	0	0	0	0	0
13522202	Office Equipment/Comp.Maintenance	0	0	95	0	0
13523100	Risk Management	0	0	419	621	621
13523200	Phones	0	130	1,174	300	300
13523201	Internet	774	954	959	1,140	1,140
13523400	Printing & Binding	104	0	0	0	0
13523500	Travel	0	271	0	0	500
13523600	Dues & Fees	2,979	158	225	0	0
13523700	Education & Training	625	308	0	1,875	1,875
13523901	Bank Charges	0	0	0	0	0
13531101	Uniforms	1,567	5	0	50	50
13531102	Office Supplies	1,304	44	85	200	200
13531103	Postage	283	272	690	866	866
13531210	Water	0	0	0	0	0
13531230	Electric	0	0	0	0	0
13531600	New Equipment	839	301	0	0	0
13574000	POAB	26,721	26,261	28,214	28,000	28,000
13574500	Crime Victims Fund	23,800	22,166	21,397	24,000	24,000
13575000	Brain & Spinal Fund	1,278	764	0	0	0
13576600	Indigent Defense Fund	94,743	52,517	0	0	0
13577000	Bond Refunds	8,064	9,170	15,215	7,500	7,500
13577500	GSCCA Fine Distribution	0	38,660	90,266	88,000	75,000
13577600	GSCCA Victim Assistance	312	156	0	0	0
13577601	Crime Lab Fee	550	475	0	0	0
13577602	Drivers Ed Training Fee	6,819	3,864	0	0	0
13577603	Drug and Abuse Treatment Local	869	0	0	0	0
Services and Supplies Subtotal:		192,883	187,478	186,740	185,252	174,052
Operating Subtotal:		255,432	265,283	267,992	274,813	275,390
Grand Total:		255,432	265,283	267,992	274,813	275,390

City of Oakwood, Georgia
 2022 General Fund Adopted Budget
 Non-Department

Account	Account Name	2018 Actuals	2019 Actuals	2020 Actuals	2021 Budget	2022 Adopted
<u>Capital Outlays</u>						
15541301	Capital Outlay- Contingency Fund*	0	0	0	100,000	0
Capital Subtotal:		0	0	0	100,000	0
<u>Debt Service</u>						
15581002	McClure Property 18 acres - principal	132,578	139,361	146,491	153,986	161,864
15581005	McClure 4 acre Principal	0	0	89,331		0
15582004	McClure Property 18 acres - interest	55,794	49,011	41,881	34,387	26,508
15582005	UCB- McClure Property 4 acres	0	0	2,061	0	0
15582006	W. White Industrial Park	4,600	0	0	0	0
15582001	UCB- Thurmon Tanner Pkwy- Interest	45,876	23,497	17,539	0	0
15582002	UCB- Thurmon Tanner Pkwy- Principal	417,400	435,800	1,019,750	0	0
15582002	Contingency - Debt Service	0	0	0	0	313,000
Debt Service Subtotal:		656,248	647,669	1,317,053	188,373	501,372
<u>Transfers</u>						
15589001	Transfers Out to TAD Fund	33,965	39,899	37,662	36,851	38,370
Transfers Subtotal:		33,965	39,899	37,662	36,851	38,370
Grand Total:		690,213	687,568	1,354,715	325,224	539,742