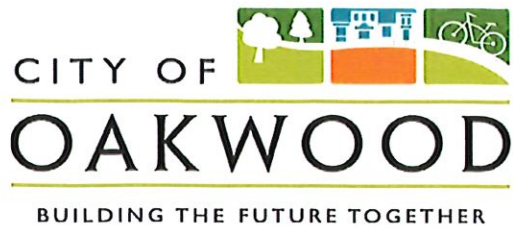




2023 Budget

Adopted

November 14, 2022



Fund Overview

2023 Adopted Budget

GOVERNMENTAL FUNDS

General Fund	\$7,569,100
Special Revenue Funds	
Hotel Motel Tax Fund	\$130,000
Tax Allocation District (TAD) Fund	\$91,278
Confiscated Assets Fund	\$6,500
Grants Fund	\$0
American Rescue Plan Funds Fund	\$0
S.P.L.O.S.T. Fund	\$920,386

PROPRIETARY FUNDS

Sewer Utility Fund	\$1,642,600
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Total All Funds	\$10,359,864
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** The 2023 budget for the Tax Allocation District (TAD) is adopted by the Oakwood Development Authority. It is presently herein for informational purposes only.*

The budget for the City of Oakwood Urban Redevelopment Agency (URA) is not presented herein. The budget is adopted by the URA.

CONSOLIDATED 2023 ADOPTED BUDGET

Millage Per \$1,000

General Fund 4.174

	General Fund	Hotel/Motel Tax Fund	Tax Allocation District Fund	Confiscated Assets Funds	Grants Fund	American Rescue Plan Fund	SPLOST Fund	Sewer Utility Fund	Total Budget
FUND BALANCE/NET ASSETS	\$4,089,460	\$0	\$373,865	\$7,977	\$0	\$0	\$939,301	\$10,191,686	\$15,602,289
ESTIMATED REVENUES:									
Taxes									
Property taxes	3,161,354								\$3,161,354
Sales taxes	1,051,170						920,386		1,971,556
Insurance premium taxes	400,000								400,000
Alcoholic beverage taxes	437,160								437,160
Franchise taxes (fees)	333,000								333,000
Financial Institution tax	50,000								50,000
Other Taxes	38,000	130,000	45,408						213,408
Licenses and Permits									
Alcohol Licenses	70,000								70,000
Business Licenses	120,000								120,000
Building Permits	600,000								600,000
Other License and Permits	65,500								65,500
Charges for Services	53,300							1,642,600	1,695,900
Intergovernmental	89,616								89,616
Fines and Forfeitures	650,000			6,500					656,500
Investment income	0		100						100
Interfund Transfers	130,000		45,770	0					175,770
Miscellaneous Revenues	20,000								20,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$7,269,100	\$130,000	\$91,278	\$6,500	\$0	\$0	\$920,386	\$1,642,600	\$10,059,864
EXPENDITURES/EXPENSES:									
General Government	\$812,215								\$812,215
Public Safety	3,447,320			6,500					3,453,820
Public Works	905,248							913,966	1,819,214
Recreation and Culture	62,939								62,939
Housing and Development	1,250,787								1,250,787
Judicial	304,033								304,033
Capital Outlay	260,000						920,386		1,180,386
Debt Service	480,788		0					728,634	1,209,422
Interfund Transfers	45,770	130,000							175,770
TOTAL EXPENDITURES/EXPENSES	\$7,569,100	\$130,000	\$0	\$6,500	\$0	\$0	\$920,386	\$1,642,600	\$10,268,586
Reserves <Use of Reserves>	(300,000)		91,278						(208,722)
TOTAL APPROPRIATED EXPENDITURES & RESERVES	\$3,789,460	\$130,000	\$91,278	\$6,500	\$0	\$0	\$920,386	\$1,642,600	\$10,059,864

ESTIMATED FUND BALANCE/NET ASSETS

	Fund Balance 12/31/21	Projected Revenues 12/31/22	Projected Expenses 12/31/22	Estimated Fund Balance 12/31/22	Budgeted Revenues Thru 12/31/23	Budgeted Expenses Thru 12/31/23	Estimated Fund Balance 12/31/23
GENERAL FUNDS							
General	\$1,790,049	\$6,587,500	\$6,212,500	\$2,165,049	\$7,569,100	\$7,569,100	\$2,165,049
Capital Improvements	1,924,411	0	0	1,924,411	0	0	1,924,411
Total General	3,714,460	6,587,500	6,212,500	4,089,460	7,569,100	7,569,100	4,089,460
SPECIAL REVENUE FUNDS							
Hotel/Motel Tax Fund	0	130,000	130,000	0	130,000	130,000	0
Tax Allocation District Fund	313,009	81,108	20,252	373,865	91,278	0	465,143
Confiscated Assets Fund	13,937	0	5,960	7,977	6,500	6,500	7,977
Grants Fund	0	0	0	0	0	0	0
American Rescue Plan Funds	0	776,000	776,000	0	0	0	0
Total Special Revenue	326,946	987,108	932,212	381,842	227,778	136,500	473,120
ENTERPRISE FUNDS							
Sewer Utility*	8,920,048	3,600,996	2,329,358	10,191,686	1,642,600	1,142,266	10,692,020
Total Enterprise	8,920,048	3,600,996	2,329,358	10,191,686	1,642,600	1,142,266	10,692,020
CAPITAL IMPROVEMENTS FUND							
SPLOST Fund	1,162,743	876,558	1,100,000	939,301	920,386	920,386	939,301
Total Capital Projects	1,162,743	876,558	1,100,000	939,301	920,386	920,386	939,301
Totals	\$14,124,197	\$12,052,162	\$10,574,070	\$15,602,289	\$10,359,864	\$9,768,252	\$16,193,901

* 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

	2019 Actuals	2020 Actuals	2021 Actuals	2022 Budget	2023 Adopted
FUND BALANCE/NET ASSETS	\$2,342,009	\$3,782,371	\$2,990,827	\$3,714,460	\$4,089,460
Revenues & Transfers					
Property taxes	1,833,307	1,797,800	2,608,828	2,296,124	3,161,354
Sales taxes	749,470	833,051	971,865	912,824	1,051,170
Insurance premium taxes	298,829	316,748	327,700	325,000	400,000
Alcoholic beverage taxes	333,438	387,858	426,136	375,000	437,160
Franchise taxes (fees)	295,920	378,921	302,141	329,000	333,000
Financial Institution tax	51,914	57,272	50,324	52,000	50,000
Other Taxes	32,012	65,539	44,159	37,500	38,000
Licenses and Permits					
Alcohol Licenses	86,950	62,864	74,972	66,000	70,000
Business Licenses	150,329	67,076	148,579	115,000	120,000
Building Permits	301,577	912,015	753,618	505,000	600,000
Other License and Permits	133,641	49,539	75,362	52,000	65,500
Charges for Services	75,979	35,865	65,651	50,475	53,300
Intergovernmental	72,020	324,298	81,370	86,577	89,616
Fines and Forfeitures	580,194	567,591	743,594	625,000	650,000
Investment income	0	0	0	0	0
Interfund Transfers	92,348	63,433	137,890	110,000	130,000
Miscellaneous Revenues	1,333,765	203,566	24,817	25,000	20,000
Total Revenues & Transfers	\$6,421,693	\$6,123,436	\$6,837,006	\$5,962,500	\$7,269,100
Total Equity, Revenues & Transfer	\$8,763,702	\$9,905,807	\$9,827,833	\$9,676,960	\$11,358,560
Expenditures By Department					
Mayor & Council	\$103,818	\$113,255	\$112,319	\$112,319	\$115,692
General Administration	634,589	597,768	634,610	634,610	696,523
Community Development	447,449	1,070,937	694,511	694,511	1,168,497
Community Services	78,406	275,761	64,756	64,756	112,939
Police Department	1,724,847	2,312,938	2,781,899	2,781,899	3,447,320
Economic Development	100,589	74,429	67,465	67,465	82,290
Highways & Streets	876,125	714,829	690,741	690,741	852,410
Solid Waste	62,656	132,358	101,067	101,067	262,838
Court	265,283	267,992	275,390	275,390	304,033
Non-Department (<i>transfers & debt svc</i>)	687,568	1,354,715	226,742	226,742	526,558
Total Expenditures by Department	\$4,981,330	\$6,914,982	\$5,649,500	\$5,649,500	\$7,569,100
Salaries	\$1,390,961	\$1,683,630	\$2,030,068	\$2,030,068	\$2,421,406
Employee Benefits	990,639	1,095,460	1,466,100	1,466,100	1,851,284
Services & Supplies	1,537,896	2,352,296	1,839,629	1,839,629	2,509,852
Capital Outlay	337,136	428,882	86,961	86,961	260,000
Transfer Out	77,029	37,662	38,370	38,370	45,770
Debt Service					
Principal	575,161	1,255,572	161,864	161,864	0
Interest	72,508	61,481	26,508	26,508	480,788
Reserves	0	0	0	0	0
Total Expenditures by Classification	\$4,981,330	\$6,914,982	\$5,649,500	\$5,649,500	\$7,569,100

City of Oakwood, Georgia
2023 Hotel Motel Tax Fund Adopted Budget

Account	Account Name	2019 Actuals	2020 Actuals	2021 Actuals	2022 Budget	2023 Adopted
Revenues						
314100	Hotel Motel Excise Taxes	92,348	63,433	137,890	110,000	130,000
338000	Interest Income	0	0	0	0	0
	Revenue Subtotal:	92,348	63,433	137,890	110,000	130,000
	Revenue Total:	92,348	63,433	137,890	110,000	130,000
Expenses						
<u>Other Financing Uses</u>						
611000	Transfer Out - General Fund	92,348	63,433	137,890	110,000	130,000
699999	Fund Balance/Reserves	0	0	0	0	0
	Other Financing Uses Subtotal:	92,348	63,433	137,890	110,000	130,000
	Expenditure Total:	92,348	63,433	137,890	110,000	130,000

City of Oakwood, Georgia
2023 Tax Allocation District (TAD) Fund Adopted Budget

Account	Account Name	2019 Actuals	2020 Actuals	2021 Actuals	2022 Budget	2023 Adopted
Revenues						
336002	Hall County Tax Increment	51,235	45,999	42,845	42,617	45,408
336003	City of Oakwood Tax Increment	0	0	0	0	0
338000	Interest Income	131	146	130	120	100
Revenue Subtotal:		51,366	46,145	42,975	42,737	45,508
Other Financing Sources						
339000	Transfer in - TAD Taxes frm Gen Fd	39,898	37,662	36,851	38,370	45,770
Other Financing Sources Subtotal:		39,898	37,662	36,851	38,370	45,770
Revenue Total:		91,264	83,807	79,826	81,107	91,278
Expenses						
Services and Supplies						
523901	Bank Charges	0		0	0	0
Services and Supplies Subtotal:		0	0	0	0	0
Debt Service						
541403	McClure Property - 4acres Interest	35,608	29,720	27,280	29,341	0
541407	McClure Property - 4acres Principal	18,825	24,920	27,360	25,299	0
Debt Service Subtotal:		54,433	54,640	54,640	54,640	0
Other Financing Uses						
611000	Transfer Out - General Fund	0	0	0	0	0
699999	Fund Balance/Reserves	0	0	0	26,467	91,278
Other Financing Uses Subtotal:		0	0	0	26,467	91,278
Expenditure Total:		54,433	54,640	54,640	81,107	91,278

City of Oakwood, Georgia
2023 Confiscated Assets Fund Adopted Budget

Account	Account Name	2019 Actuals	2020 Actuals	2021 Actuals	2022 Budget	2023 Adopted
Revenues						
351200	PD - Condemnation Cash	21,214	2,025	7,460	5,000	5,000
351300	PD - Condemnation Assets	0	0	8,114	1,500	1,500
338000	Interest Income	0	0	0	0	0
Revenue Subtotal:		21,214	2,025	15,574	6,500	6,500
Other Financing Sources						
399001	Transfer in - Equity frm Gen Fd	37,130	0	0	0	0
Other Financing Sources Subtotal:		37,130	0	0	0	0
Revenue Total:		58,344	2,025	15,574	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	2,136	0	0
531100	General Supplies/Materials	5,626	0	335	500	500
531600	PD New Equipment	49,357	0	1,815	5,000	5,000
531602	Condemnation Expense	2,196	295	245	1,000	1,000
Services and Supplies Subtotal:		57,179	295	4,531	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:		57,179	295	4,531	6,500	6,500

City of Oakwood, Georgia
2023 Grants Fund Adopted Budget

Account	Account Name	2019 Actuals	2020 Actuals	2021 Actuals	2022 Budget	2023 Adopted
Revenues						
333001	Federal Grants	0	0	0	0	0
334001	State Grants	0	0	22,319	0	0
338000	Interest Income	0	0	0	0	0
Revenue Subtotal:		0	0	22,319	0	0
Other Financing Sources						
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:		0	0	22,319	0	0
Expenses						
Operating Expenses						
511100	Salaries	0	0	22,000	0	0
511300	Overtime	0	0	0	0	0
512300	Medicare Contributions	0	0	319	0	0
512400	Retirement	0	0	0	0	0
521206	Contract Services	0	0	0	0	0
531100	General Supplies/Materials	0	0	0	0	0
531102	Office Supplies	0	0	0	0	0
573600	Miscellaneous	0	0	0	0	0
Operating Expense Subtotal:		0	0	22,319	0	0
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
611200	Transfer Out - Sewer	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:		0	0	22,319	0	0

City of Oakwood, Georgia
2023 American Rescue Plan Funds Fund Adopted Budget

Account	Account Name	2019 Actuals	2020 Actuals	2021 Actuals	2022 Budget	2023 Adopted
Revenues						
333001	Federal Grants	0	0	0	0	0
334001	State Grants	0	0	0	0	0
338000	Interest Income	0	0	0	0	0
Revenue Subtotal:		0	0	0	0	0
Other Financing Sources						
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:		0	0	0	0	0
Expenses						
Operating Expenses						
511100	Salaries	0	0	8,500	0	0
511300	Overtime	0	0	0	0	0
512300	Medicare Contributions	0	0	0	0	0
512400	Retirement	0	0	0	0	0
521206	Contract Services	0	0	0	0	0
531100	General Supplies/Materials	0	0	0	0	0
531102	Office Supplies	0	0	0	0	0
573600	Miscellaneous	0	0	0	0	0
Operating Expense Subtotal:		0	0	8,500	0	0
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
611200	Transfer Out - Sewer	0	0	550,000	0	0
699999	Fund Balance/Reserves	0	0	0	0	0
Other Financing Uses Subtotal:		0	0	550,000	0	0
Expenditure Total:		0	0	558,500	0	0

City of Oakwood, Georgia
2023 S.P.L.O.S.T. Fund Adopted Budget

Account	Account Name	2019 Actuals	2020 Actuals	2021 Actuals	2022 Budget	2023 Adopted
Revenues						
337100	Special Purpose L.O.S.T	698,911	753,357	834,817	814,831	920,386
338000	Interest Income	197	380	558	0	0
Revenue Subtotal:		699,108	753,737	835,375	814,831	920,386
Other Financing Sources						
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:		699,108	753,737	835,375	814,831	920,386
Expenses						
Capital Outlay						
7541317	SPLOST VI Downtown Sewer	0			0	0
7541404	SPLOST VII Public Safety Equipment	37,402	27,285	22,203	0	0
7541405	SPLOST VII Roads, Bridges, and Trails	424,250	302,990	330,820	0	0
7541406	SPLOST VII Sewer Facilities	0	131,987	0	0	0
8541404	SPLOST VIII Public Safety Vehicles/Equip	0		95,937	138,521	156,466
8541405	SPLOST VIII Streets, Bridges & Sidewalks	0		0	505,195	570,639
8541406	SPLOST VIII Water & Sewer Improvements	0		0	171,115	193,281
Capital Outlay Subtotal:		461,652	462,262	448,960	814,831	920,386
Other Financing Uses						
611000	Transfer Out - General Fund	0	0	0	0	0
611200	Transfer Out - Sewer	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:		461,652	462,262	448,960	814,831	920,386

City of Oakwood, Georgia
2023 Sewer Utility Enterprise Fund Adopted Budget

Account	Account Name	2019 Actuals	2020 Actuals	2021 Actuals	2022 Budget	2023 Adopted
Revenues						
344200	Sewer Capacity/Connection Fees	1,551,401	1,664,652	1,880,582	750,000	1,000,000
344255	Sewer Consumption	581,397	508,462	563,037	600,000	642,600
338000	Interest Income	0	0	0	0	0
Revenue Subtotal:		2,132,798	2,173,114	2,443,619	1,350,000	1,642,600
Other Financing Sources						
399003	Transfers In - SPLOST	0	131,987	0	0	0
399005	Transfers In - Grants	0	0	550,000	0	0
3XXXXX	Proceeds from Debt Issuance	0	0	0	0	0
399999	Retained Earnings/Reserves	0	0	0	12,033	0
Other Financing Sources Subtotal:		0	131,987	550,000	12,033	0
Revenue Total:		2,132,798	2,305,101	2,993,619	1,362,033	1,642,600
Expenses						
Services and Supplies						
562000	Cost of Sales, Capacity	1,022,769	908,094	2,094,081	250,000	550,000
521201	Legal	45	0	90	0	0
521206	Contract Services	56,885	46,792	64,863	32,000	27,900
522200	Buildings & Grounds	0	0	0	0	0
522201	Vehicle Maintenance	0	0	0	0	0
522205	Machinery/Equip. Maintenance	0	983	0	1,000	500
522325	System Maintenance	0	15	1,470	500	750
523200	Phones	0	0	0	0	0
523600	Dues & Fees	25	0	0	200	0
523700	Education & Training	425	0	0	100	0
523901	Bank Charges	1,673	0	0	0	0
531100	General Supplies/Materials	42,520	52,384	87,086	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	479,580	138,325	0	100,000	0
531211	Sewer Usage Fee - Braselton	168,200	173,777	202,615	181,000	264,000
531230	Electricity	9,289	11,888	12,056	12,000	15,266
531240	Water	143	695	208	500	500
531270	Fuel/Gas/Oil	639	0	0	100	50
531300	Risk Management	0	0	0	0	0
531601	Equipment Office/Computer	0	0	0	0	0
Services and Supplies Subtotal:		1,782,193	1,332,953	2,462,469	632,400	913,966
Capital Outlay						
589000	Depreciation Expense	495,819	498,387	490,570	0	0
541400	Capital Outlay - Infrastructure	0	0	0	0	0
541416	Oakwood/Braselton Sewer	0	0	0	0	0
542201	Vehicle/Equip Replacement Program	0	0	0	0	0
Capital Outlay Subtotal:		495,819	498,387	490,570	0	0
Debt Service						
562001	Amortization - Premium	(51,310)	(53,343)	(54,867)	(54,867)	(54,666)
581007	2016 Sewer Bonds - Interest	276,478	266,296	253,745	244,500	228,300
581006	2016 Sewer Bonds - Principal	505,000	515,000	525,000	540,000	555,000
Debt Service Subtotal:		730,168	727,953	723,878	729,633	728,634
Other Financing Uses						
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:		3,008,180	2,559,293	3,676,917	1,362,033	1,642,600

City of Oakwood, Georgia
2023 General Fund Adopted Budget
Revenues By Line Item

Account	Account Name	2019 Actuals	2020 Actuals	2021 Actuals	2022 Budget	2023 Adopted
311100	Real/Personal Ad Valorem Tax - CY	1,627,419	1,580,496	2,046,384	2,124,484	2,921,968
311110	Public Utilities Ad Valorem Tax	22,000	21,494	30,975	24,000	29,006
311200	Real/Personal Ad Valorem Tax - PY	28,471	31,514	287,183	0	0
311310	Auto Ad Valorem Tax	7,351	22,534	57,146	5,000	5,740
311315	MV Title Ad Valorem Tax Fee	141,307	135,522	181,868	138,000	200,000
311316	Alternative Ad Valorem (AAVT)	3,246	0	0	0	0
311320	Mobile Home Ad Valorem Tax	0	0	0	140	140
311600	Real Estate Transfer Tax	8,700	17,242	10,058	10,500	10,000
311710	Electric Franchise	203,179	267,972	211,908	240,000	240,000
311730	Gas Franchise	42,820	74,327	55,805	50,000	60,000
311750	Cable Franchise	22,919	25,114	22,044	22,000	25,000
311760	Telephone Franchise	27,002	11,367	10,118	15,000	5,000
311790	Franchise Fee - Other	0	141	2,266	2,000	3,000
313100	Local Option Sales Tax	749,470	833,051	971,865	912,824	1,051,170
314200	Alcoholic Excise Tax - Beer/Wine	333,438	387,858	426,136	375,000	366,360
314250	Alcoholic Excise Tax - Spirits					45,000
314300	Alcoholic Excise Tax - Mixed Drinks					25,800
314500	Excise Tax on Energy	9,778	11,189	12,119	12,000	13,000
316200	Insurance Premium Tax	298,829	316,748	327,700	325,000	400,000
316300	Financial Inst. Occupational Tax	51,914	57,272	50,324	52,000	50,000
318230	Intangible Tax	13,534	37,108	21,982	15,000	15,000
319110	Ad Valorem Tax Penalties/Interest	3,489	6,240	5,272	4,500	4,500
319500	Fifa	24	0	0	0	0
321110	Alcohol License	86,950	62,864	74,972	66,000	70,000
321200	General Business License	137,029	53,458	126,677	100,000	100,000
321220	Insurance Business License	13,300	13,618	21,902	15,000	20,000
322210	P&Z App Fees (Annex, Zone, etc.)	8,080	10,560	4,920	10,000	5,500
323100	Building Permits	301,577	912,015	753,618	505,000	600,000
336001	Hall County Tax Equity Funds	0	0	0	0	0
341300	Land Dev Review & Permit Fees	18,211	9,868	7,432	10,000	8,000
341301	Erosion Control Fees (NOI's)	2,949	2,930	907	2,000	2,000
341302	Building Plan Review Fees	104,401	26,181	62,103	30,000	50,000
341910	Election Qualifying Fees	648	0	1,080	0	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	857	0	0
344110	Household Item Pickup	505	693	894	675	1,000
344190	Trash Cart Deposits	50	330	350	200	200
347300	Swimming Pool/Splash Pad	15,119	6,784	9,448	12,000	12,000
347900	Community Center	17,165	18,090	26,402	18,000	20,000
347902	Special Event Permit Fees	0	200	300	500	500
349100	Cemetery Plots	3,000	3,400	8,740	2,000	2,500
349200	Administrative Fees	0	1,218	9,155	7,500	7,500
349300	NSF/Bad Check Fees	0	0	250	0	0
349400	Technology Fee	30,192	0	0	0	0
351100	PD-Fines	580,194	567,591	743,594	625,000	650,000
351200	PD- Condemned Cash	0	0	0	0	0
351300	PD- Condemned Assets	0	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	11,057	0	0	0	0
381001	Rent	9,300	5,150	8,175	9,600	9,600
389000	Miscellaneous	10,752	35,535	17,086	25,000	20,000
390004	TAN Proceeds	0	0	0	0	0
Operating Subtotal:		4,945,369	5,567,674	6,610,015	5,765,923	7,049,484

City of Oakwood, Georgia
2023 General Fund Adopted Budget
Revenues By Line Item

Account	Account Name	2019 Actuals	2020 Actuals	2021 Actuals	2022 Budget	2023 Adopted
<u>Other Financing Sources</u>						
333001	Federal Grants	0	2,673	0	0	0
334001	State Grants	0	217,557	0	0	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	54,548	59,653	51,670	56,961	60,000
343300	GDOT State Road Maintenance	17,472	44,415	29,700	29,616	29,616
391200	Transfers In - Sewer Fund	0	0	0	0	0
391300	Transfers In - Hotel Motel	92,348	63,433	137,890	110,000	130,000
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	1,311,956	161,311	10	0	0
397000	Prooceds frm Insurance Claims	0	6,720	7,721	0	0
399999	Fund Balance/Reserves	0	0	0	0	300,000
Other Financing Sources Subtotal:		1,476,324	555,762	226,991	196,577	519,616
Total		6,421,693	6,123,436	6,837,006	5,962,500	7,569,100

City of Oakwood, Georgia
2023 General Fund Adopted Budget
Expenditures By Line Item

Account	Account Name	2019 Actuals	2020 Actuals	2021 Actuals	2022 Budget	2023 Adopted
<u>Salaries</u>						
511100	Salaries-Regular	1,357,044	1,622,770	1,765,898	1,982,068	2,373,406
511001	Salaries-Planning & Zoning	0	0	0	0	0
511200	Salaries-Part-time	0	0	0	0	0
511201	Salaries-Seasonal	0	0	0	0	0
511300	Salaries- Overtime	33,917	60,860	52,445	48,000	48,000
Salaries Subtotal:		1,390,961	1,683,630	1,818,343	2,030,068	2,421,406
<u>Employee Benefits</u>						
512100	Health Insurance	506,143	586,961	684,789	850,735	1,102,907
512101	Life Insurance	483	3,222	3,362	3,842	3,842
512102	Dental Insurance	8,733	6,934	11,799	825	888
512105	Insurance (Other)- LTD	10,223	8,651	8,766	10,900	10,610
512200	Social Security Contributions	2,455	3,858	4,569	5,285	5,285
512300	Medicare Contributions	21,035	24,947	26,724	29,339	35,115
512400	Retirement	396,017	418,774	498,569	524,314	633,436
512600	Unemployment Insurance (GA-SUI)	3,428	2,298	3,304	4,494	4,280
512700	Workers Compensation Insurance	37,772	36,444	41,522	33,366	50,121
512900	Other Benefits - Meeting Per Diem	4,900	3,300	4,350	3,250	5,050
512902	Wellness Program	0	71	8,796	0	0
Employee Benefits Subtotal:		991,189	1,095,460	1,296,550	1,466,350	1,851,534
<u>Services and Supplies</u>						
521200	Audit/Financial Statements	10,880	11,000	17,000	12,000	20,000
521201	Legal	62,219	54,445	50,885	31,000	35,000
521202	PD Court	20,015	19,220	23,255	25,000	22,860
521203	PD Public Defender	2,500	1,750	1,500	3,000	3,000
521205	Engineering Plan Review	0	51,565	119,689	75,000	168,000
521206	Contract Services	416,459	858,528	664,602	503,500	833,398
521301	Technology Services-Court	45,512	34,522	32,769	36,000	41,900
522110	Solid Waste Disposal-Landfill Fees	23,906	30,058	41,267	60,000	73,440
522111	Recycling	1,559	750	0	500	0
522200	Bldg & Grounds	25,245	34,371	29,522	14,000	25,900
522201	Vehicle Maintenance	46,697	123,188	43,796	45,100	20,100
522202	Office Equipment/Comp.Maintenance	3,814	856	1,768	2,100	1,000
522203	Park Area	0	0	0	2,000	1,000
522204	Community Center	9,107	0	0	1,500	1,000
522205	Street Machinery/Equip.Maintenance	1,440	2,797	3,851	2,000	1,500
522206	Community Service Events	1,257	0	20	0	0
522250	Cemetery	0	0	0	0	0
522320	Rental or Lease (Equip/Vehicle)	0	108,688	157,731	227,470	273,572
522325	Street Maintenance	30,680	25,765	43,658	15,000	40,000
523100	Risk Management	71,531	83,396	82,674	78,619	117,511
523200	Phones	18,553	47,903	74,444	32,833	34,984
523201	Internet	6,655	7,092	7,941	8,415	8,164
523300	Advertisement	5,191	5,170	6,240	4,800	2,600
523400	Printing & Binding	579	2,539	631	2,750	500
523500	Travel Allowance	22,504	10,667	19,994	22,100	35,500
523502	Meals	1,922	1,994	2,541	2,000	7,000
523600	Dues & Fees	29,771	47,093	83,805	57,700	54,040
523700	Education & Training	16,204	10,660	19,031	25,875	26,000
523901	Bank Charges	5,253	16,723	14,867	15,000	7,500
523902	Ad Valorem Tax Refund	0	0	0	0	0
531100	General Supplies/Materials	19,178	31,223	34,455	19,575	29,600
531101	Uniforms	18,801	19,373	22,880	15,575	18,750
531102	Office Supplies	4,161	6,818	8,742	6,400	6,400
531103	Postage	3,689	4,290	3,691	3,911	604
531104	Meter Rental	540	720	0	716	672
531105	Shop Equipment/ Tools	881	1,286	0	500	0
531210	Water	6,381	4,430	16,787	4,600	5,003

City of Oakwood, Georgia
2023 General Fund Adopted Budget
Expenditures By Line Item

Account	Account Name	2019 Actuals	2020 Actuals	2021 Actuals	2022 Budget	2023 Adopted
531220	Natural Gas	0	0	0	0	2,184
531230	Electric	32,351	27,329	31,532	29,300	31,180
531240	Street Lights	92,335	94,324	94,199	95,000	103,800
531250	Traffic Engineering (Signal Lights)	13,737	16,398	20,775	13,000	23,220
531270	Fuel/Gas/Oil	65,290	66,823	114,495	83,000	156,180
531400	Refunds-Community Center	8,800	12,250	14,905	10,000	10,000
531401	Books & Periodicals	383	0	405	40	0
531600	New Equipment	142,810	223,730	83,893	10,000	0
531601	Equipment Office/Computer	0	0	0	0	0
531602	Condemnation Expense	0	0	0	0	0
532111	Swimming Pool	5,092	991	4,361	2,500	2,500
573003	CVB "Convention Visitor Bureau	36,940	25,373	64,307	43,800	56,940
573200	Election	30	0	627	0	500
573201	EDC Pledge	20,000	20,000	20,000	20,000	25,000
573300	Maps & Plats	0	182	604	200	0
573400	Community Services	0	0	0	0	0
573600	Miscellaneous	7,261	16,479	4,896	1,500	500
574000	POAB	26,261	28,214	44,766	28,000	35,000
574500	Crime Victims Fund	22,166	21,397	22,144	24,000	20,000
575000	Brain & Spinal Fund	764	0	0	0	0
576500	PD Jail	25,200	34,445	42,180	40,000	33,600
576600	Indigent Defense Fund	52,517	0	0	0	0
577000	Bond Refunds	9,170	15,215	23,875	7,500	7,500
577500	GSCCA Fine Distribution	38,660	90,266	91,414	75,000	85,000
577600	GSCCA Victim Assistance	156	0	0	0	0
577601	Crime Lab Fee	475	0	0	0	0
577602	Drivers Ed Training Fee	3,864	0	0	0	0
577603	Drug and Abuse Treatment Local	0	0	0	0	0
Services and Supplies Subtotal:		1,537,346	2,352,296	2,309,414	1,839,379	2,509,602
Operating Subtotal:		3,919,496	5,131,385	5,424,307	5,335,797	6,782,542
Capital		337,136	428,882	463,966	86,961	260,000
Transfer Out		77,029	37,662	36,851	38,370	45,770
Debt Service						
Principal		575,161	1,255,572	153,986	161,864	0
Interest		72,508	61,481	34,867	26,508	480,788
Reserve - Contingency		0	0	0	313,000	0
FUND TOTALS		4,981,330	6,914,982	6,113,977	5,962,500	7,569,100

City of Oakwood, Georgia
2023 General Fund Adopted Budget
Mayor & Council

Account	Account Name	2019 Actuals	2020 Actuals	2021 Actuals	2022 Budget	2023 Adopted
<u>Salaries</u>						
1511100	Salaries-Regular	46,800	68,400	68,400	68,400	68,400
	Salaries Subtotal:	46,800	68,400	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	1,000	0	0
1512105	Insurance (Other)- LTD	0	0	0	0	0
1512200	Social Security Contributions	2,455	3,571	3,633	4,243	4,243
1512300	Medicare Contributions	574	835	850	994	994
1512400	Retirement	15,841	17,170	20,441	17,600	18,256
1512600	Unemployment Insurance (GA-SUI)	391	295	567	642	642
1512900	Other Benefits - Meeting Per Diem	2,750	2,150	2,650	0	1,800
1512902	Wellness Program	0	0	8,796	0	0
	Employee Benefits Subtotal:	22,011	24,021	37,937	23,479	25,935
<u>Services and Supplies</u>						
1521206	Contract Services	0	143	1,977	0	500
1523100	Risk Management	7,341	9,064	270	10,483	11,940
1523200	Phones	500	955	0	1,032	1,716
1523300	Advertising	0	0	0	0	0
1523400	Printing & Binding	30	0	0	0	0
1523500	Travel Allowance	2,517	(330)	1,018	1,500	1,500
1523502	Meals	1,890	1,994	2,492	2,000	2,000
1523600	Dues & Fees	345	47	35	200	100
1523700	Education & Training	3,158	0	3,968	3,000	3,000
1531100	General Supplies/Materials	0	10	68	75	100
1531101	Uniforms	0	48	100	25	0
1531103	Postage	272	390	639	625	1
1573600	Miscellaneous	3,051	1,500	5,016	1,500	500
	Services and Supplies Subtotal:	19,104	13,821	15,583	20,440	21,357
	Operating Subtotal:	87,915	106,242	121,920	112,319	115,692
<u>Capital Outlays</u>						
1541301	Capital Outlay- Contingency Fund*	15,903	7,013	0	0	0
	Capital Subtotal:	15,903	7,013	0	0	0
	Grand Total:	103,818	113,255	121,920	112,319	115,692

City of Oakwood, Georgia
2023 General Fund Adopted Budget
General Administration

Account	Account Name	2019 Actuals	2020 Actuals	2021 Actuals	2022 Budget	2023 Adopted
<u>Salaries</u>						
3511100	Salaries-Regular	261,623	233,057	257,233	303,778	334,621
	Salaries Subtotal:	261,623	233,057	257,233	303,778	334,621
<u>Employee Benefits</u>						
3512100	Health Insurance	60,291	41,090	77,568	85,730	96,854
3512101	Life Insurance	45	234	324	339	339
3512102	Dental Insurance	525	430	1,081	38	38
3512105	Insurance (Other)- LTD	1,982	1,271	1,384	1,512	1,512
3512200	Social Security Contributions	0	193	936	1,042	1,042
3512300	Medicare Contributions	4,715	4,067	4,167	4,407	4,853
3512400	Retirement	79,203	82,917	96,930	78,337	89,307
3512600	Unemployment Insurance (GA-SUI)	319	202	235	428	214
3512700	Workers Compensation Insurance	1,889	1,822	2,076	0	2,506
	Employee Benefits Subtotal:	148,969	132,226	184,701	171,833	196,665
<u>Services and Supplies</u>						
3521200	Audit/Financial Statements	10,880	11,000	17,000	12,000	20,000
3521201	Legal	61,393	39,025	26,010	30,000	30,000
3521206	Contract Services	69,144	43,730	26,985	35,000	42,050
3522200	Bldg & Grounds	6,111	4,070	7,072	6,500	6,500
3522202	Office Equipment/Comp.Maintenance	140	0	0	0	0
3523100	Risk Management	4,209	3,034	2,977	3,318	3,392
3523200	Phones	8,202	14,127	16,836	12,000	4,080
3523201	Internet	1,709	1,619	1,919	1,675	1,572
3523300	Advertisement	2,376	2,598	2,700	2,000	2,000
3523400	Printing & Binding	87	1,985	66	250	0
3523500	Travel Allowance	13,373	5,770	6,119	11,800	17,200
3523600	Dues & Fees	9,784	10,891	19,009	8,500	8,500
3523700	Education & Training	5,836	1,029	680	2,500	2,500
3523901	Bank Charges	5,243	16,528	14,867	15,000	7,500
3531100	General Supplies/Materials	7,703	8,301	9,145	6,000	6,000
3531101	Uniforms	0	0	0	0	0
3531102	Office Supplies	3,115	5,834	4,272	4,000	4,000
3531103	Postage	1,705	1,045	942	1,000	1
3531104	Meter Rental	540	720	0	716	672
3531210	Water	1,826	1,713	1,664	1,200	2,050
3531230	Electric	5,998	5,910	6,298	5,500	6,720
3531401	Books & Periodicals	383	0	405	40	0
3531601	Equipment Office/Computer	0	0	0	0	0
3573000	Payments to Others	0	0	88	0	0
3573200	Election	30	0	627	0	500
3573300	Maps & Plats	0	0	0	0	0
3573400	Community Services	0	0	0	0	0
3573600	Miscellaneous	4,210	14,721	(120)	0	0
	Services and Supplies Subtotal:	223,997	193,650	165,561	158,999	165,237
	Operating Subtotal:	634,589	558,933	607,495	634,610	696,523
<u>Capital Outlays</u>						
	Capital Outlay- City Hall	0	38,835	0	0	0
	Capital Subtotal:	0	38,835	0	0	0
	Grand Total:	634,589	597,768	607,495	634,610	696,523

City of Oakwood, Georgia
2023 General Fund Adopted Budget
Community Development

Account	Account Name	2019 Actuals	2020 Actuals	2021 Actuals	2022 Budget	2023 Adopted
<u>Salaries</u>						
4511100	Salaries-Regular	120,209	143,866	129,201	77,942	160,173
4511001	Salaries-Planning & Zoning	0	0	0	0	0
Salaries Subtotal:		120,209	143,866	129,201	77,942	160,173
<u>Employee Benefits</u>						
4512100	Health Insurance	50,351	54,054	47,818	64,780	73,180
4512101	Life Insurance	72	342	198	226	226
4512102	Dental Insurance	1,661	1,849	888	76	76
4512105	Insurance (Other)- LTD	982	799	669	1,075	1,075
4512200	Social Security Contributions	0	0	0	0	0
4512300	Medicare Contributions	1,744	2,086	1,881	1,131	2,323
4512400	Retirement	19,801	39,365	47,156	35,825	42,749
4512600	Unemployment Insurance (GA-SUI)	203	225	220	214	214
4512700	Workers Compensation Insurance	4,533	4,373	4,983	4,215	6,015
4512900	Other Employee Benefits - Meeting Per Die	1,600	1,150	1,450	3,000	3,000
4512902	Wellness Program	0	71	0	0	0
Employee Benefits Subtotal:		80,947	104,314	105,263	110,542	128,858
<u>Services and Supplies</u>						
4521201	Legal	225	5,445	2,250	500	5,000
4521205	Engineering Plan Review	0	51,565	119,689	75,000	168,000
4521206	Contract Services	230,372	736,195	549,025	400,000	675,793
4522200	P&Z Bldg & Grounds	0	0	0	0	200
4522201	Vehicle Maintenance	48	708	108	100	100
4522202	Office Equipment/Comp.Maintenance	0	0	0	0	0
4522320	Rental or Lease (Equip/Vehicle)	0	3,590	5,986	6,084	5,986
4523100	Risk Management	44	2,010	3,253	3,831	3,578
4523200	Phones	2,858	6,590	10,153	1,512	1,452
4523300	Advertisement	310	512	380	300	600
4523400	Printing & Binding	87	0	86	0	0
4523500	Travel Allowance	4,818	4,689	5,107	7,300	4,800
4523600	Dues & Fees	215	3,813	3,221	3,000	3,000
4523700	Education & Training	0	0	380	2,500	2,500
4531100	General Supplies/Materials	1,926	1,713	1,673	1,500	1,500
4531101	Uniforms	140	0	0	0	0
4531102	Office Supplies	328	543	2,032	500	1,000
4531103	Postage	272	390	348	400	300
4531210	Water	737	633	597	500	641
4531220	Natural Gas	0	0	0	0	1,056
4531230	Electric	3,469	2,094	3,035	2,800	3,960
4531270	Fuel/Gas/Oil	444	1,257	0	0	0
4531601	Equipment Office/Computer	0	0	0	0	0
4573300	Maps & Plats	0	182	604	200	0
4573600	Miscellaneous	0	0	0	0	0
Services and Supplies Subtotal:		246,293	821,929	707,927	506,027	879,466
Operating Subtotal:		447,449	1,070,109	942,391	694,511	1,168,497
<u>Capital Outlays</u>						
5542500	Capital Outlay-Equipment	0	828	21,891	0	0
5542501	Capital Outlay - Vehicle	0	0	0	0	0
Capital Subtotal:		0	828	21,891	0	0
Grand Total:		447,449	1,070,937	964,282	694,511	1,168,497

City of Oakwood, Georgia
2023 General Fund Adopted Budget
Community Services

Account	Account Name	2019 Actuals	2020 Actuals	2021 Actuals	2022 Budget	2023 Adopted
<u>Salaries</u>						
5511200	Salaries-Part-time	0	0	0	0	0
5511201	Salaries-Seasonal	0	0	0	0	0
Salaries Subtotal:		0	0	0	0	0
<u>Employee Benefits</u>						
5512200	Social Security Contributions	0	0	0	0	0
5512300	Medicare Contributions	0	0	0	0	0
5512600	Unemployment Insurance (GA-SUI)	0	0	0	0	0
5512700	Workers Compensation Insurance	0	0	0	0	0
Employee Benefits Subtotal:		0	0	0	0	0
<u>Services and Supplies</u>						
5521206	Contract Services	33,651	12,677	15,650	22,000	18,000
5522200	Bldg & Grounds	1,557	7,619	16,478	2,500	16,200
5522203	Park Area	0	0	0	2,000	1,000
5522204	Community Center	9,107	0	0	1,500	1,000
5522206	Community Service Events	1,257	0	20	0	0
5522250	Cemetery	0	0	0	0	0
5523100	Risk Management	3,669	1,412	1,601	1,981	1,987
5523200	Phones	0	1,254	762	875	852
5523201	Internet	2,086	2,040	2,004	2,200	2,200
5531100	General Supplies/Materials	2,533	0	1,121	1,000	1,000
5531210	Water	2,338	1,100	1,582	1,200	1,200
5531230	Electric	8,316	6,418	7,209	7,000	7,000
5531400	Refunds-Community Center	8,800	12,250	14,905	10,000	10,000
5532111	Swimming Pool	5,092	991	4,361	2,500	2,500
Services and Supplies Subtotal:		78,406	45,761	65,693	54,756	62,939
Operating Subtotal:		78,406	45,761	65,693	54,756	62,939
<u>Capital Outlays</u>						
5542500	Capital Outlay-Equipment	0	0	0	0	0
5542502	Pool/Splashpad Area Improvements	0	230,000	9,894	10,000	50,000
5542503	Capital Outlay-Cemetery Improv	0	0	0	0	0
5542501	Playground Equipment Replacement	0	0	0	0	0
Capital Subtotal:		0	230,000	9,894	10,000	50,000
Grand Total:		78,406	275,761	75,587	64,756	112,939

City of Oakwood, Georgia
2023 General Fund Adopted Budget
Police Department

Account	Account Name	2019 Actuals	2020 Actuals	2021 Actuals	2022 Budget	2023 Adopted
<u>Salaries</u>						
6511100	Salaries-Regular	709,181	931,819	1,055,419	1,255,768	1,484,868
6511300	Salaries- Overtime	21,771	44,674	40,190	40,000	40,000
Salaries Subtotal:		730,952	976,493	1,095,609	1,295,768	1,524,868
<u>Employee Benefits</u>						
6512100	Health Insurance	295,350	396,183	439,108	569,923	785,675
6512101	Life Insurance	258	2,160	2,264	2,712	2,712
6512102	Dental Insurance	3,647	4,149	5,764	597	660
6512105	Insurance (Other)- LTD	5,874	5,549	5,784	7,133	6,803
6512200	Social Security Contributions	0	0	0	0	0
6512300	Medicare Contributions	10,642	14,162	15,927	18,800	22,111
6512400	Retirement	221,770	221,950	266,195	322,467	396,293
6512600	Unemployment Insurance (GA-SUI)	1,843	1,252	1,786	2,675	2,675
6512700	Workers Compensation Insurance	20,479	19,680	22,422	18,965	27,064
6512902	Wellness Program	0	0	0	0	0
Employee Benefits Subtotal:		559,863	665,085	759,250	943,272	1,243,993
<u>Services and Supplies</u>						
6521201	Legal	585	0	705	0	0
6521206	Contract Services	5,141	12,107	4,448	1,500	38,695
6521301	Technology Services	37,125	28,152	26,565	30,000	35,600
6522200	Buildings & Grounds	873	962	2,663	2,500	1,000
6522201	Vehicle Maintenance	30,626	89,921	30,628	35,000	10,000
6522202	Office Equipment/Comp.Maintenance	2,182	761	1,768	2,000	1,000
6522320	Rental or Lease (Equip/Vehicle)	0	77,199	138,916	205,800	247,000
6523100	Risk Management	41,644	44,148	45,757	47,419	73,520
6523200	Phones	5,070	20,515	38,717	14,940	21,520
6523201	Internet	1,132	959	1,226	1,200	1,200
6523300	Advertising	60	0	100	0	0
6523400	Printing & Binding	375	554	479	2,500	500
6523500	Travel	1,005	538	4,677	0	10,000
6523502	Meals	32	0	49	0	5,000
6523600	Dues & Fees	18,175	21,113	47,557	35,000	27,440
6523700	Education & Training	6,627	9,631	12,723	15,000	15,000
6523901	Bank Charges	10	0	0	0	0
6531100	General Supplies/Materials	2,886	6,745	14,751	5,000	15,000
6531101	Uniforms	17,263	17,639	20,370	15,000	18,200
6531102	Office Supplies	578	216	2,255	1,500	1,000
6531103	Postage	352	605	406	500	200
6531210	Water	696	686	634	1,000	800
6531230	Electric	5,900	6,289	6,041	7,000	6,000
6531270	Fuel/Gas/Oil	49,187	54,045	95,004	70,000	116,184
6531600	PD New Equipment	142,509	223,730	83,893	10,000	0
6531602	Condemnation Expense	0	0	0	0	0
6573000	Payments to Others	0	0	0	0	0
6573600	Miscellaneous	0	258	0	0	0
6576500	PD Jail	25,200	34,445	42,180	40,000	33,600
Services and Supplies Subtotal:		395,233	651,218	622,512	542,859	678,459
Operating Subtotal:		1,686,048	2,292,796	2,477,371	2,781,899	3,447,320

City of Oakwood, Georgia
2023 General Fund Adopted Budget
Police Department

Account	Account Name	2019 Actuals	2020 Actuals	2021 Actuals	2022 Budget	2023 Adopted
<u>Capital Outlays</u>						
6542200	Capital Outlay-Vehicles	0	0	0	0	0
6542500	Capital Outlay-Equipment	1,669	20,142	74,239	0	0
Capital Subtotal:		1,669	20,142	74,239	0	0
<u>Transfers</u>						
6589006	Transfers Out - Condemnation	37,130	0	0	0	0
Transfers Subtotal:		37,130	0	0	0	0
Grand Total:		1,724,847	2,312,938	2,551,610	2,781,899	3,447,320

City of Oakwood, Georgia
2023 General Fund Adopted Budget
Economic Development

Account	Account Name	2019 Actuals	2020 Actuals	2021 Actuals	2022 Budget	2023 Adopted
<u>Services and Supplies</u>						
7512900	Meeting Per Diem-Econ Dev.	550	0	250	250	250
7521201	Legal	16	9,795	21,920	500	0
7521206	Contract Services	19,600	209	10,825	0	0
7522200	Building & Grounds	0	6,725	0	0	0
7523100	Risk Management	0	157	186	215	0
7523300	Advertising	2,365	1,980	2,200	2,500	0
7531103	Postage	272	390	339	200	100
7573003	CVB "Convention Visitor Bureau	36,940	25,373	64,307	43,800	56,940
7573201	EDC Pledge	20,000	20,000	20,000	20,000	25,000
Services and Supplies Subtotal:		79,743	64,629	120,027	67,465	82,290
Operating Subtotal:		79,743	64,629	120,027	67,465	82,290
<u>Capital Outlays</u>						
7541200	Gateway Initiative	0	0	0	0	0
7541201	Gateway Community Sign	11,046	0	0	0	0
7541318	CHIP Assistance	0	0	0	0	0
7541410	Industry Way Extension	0	0	0	0	0
7541416	Comm Ctr/Town Ctr Venue	9,800	9,800	32,125	0	0
Capital Subtotal:		20,846	9,800	32,125	0	0
Grand Total:		100,589	74,429	152,152	67,465	82,290

City of Oakwood, Georgia
2023 General Fund Adopted Budget
Streets Department

Account	Account Name	2019 Actuals	2020 Actuals	2021 Actuals	2022 Budget	2023 Adopted
<u>Salaries</u>						
8511100	Salaries-Regular	176,631	201,991	210,149	222,656	264,173
8511300	Salaries- Overtime	12,146	16,186	10,343	8,000	8,000
Salaries Subtotal:		188,777	218,177	220,492	230,656	272,173
<u>Employee Benefits</u>						
8512100	Health Insurance	75,203	70,686	90,835	97,720	110,392
8512101	Life Insurance	81	378	468	452	452
8512102	Dental Insurance	1,864	470	2,682	76	76
8512105	Insurance (Other)- LTD	1,128	870	780	1,017	1,057
8512200	Social Security Contributions	0	94	0	0	0
8512300	Medicare Contributions	2,742	3,164	3,204	3,230	3,947
8512400	Retirement	51,482	46,065	54,386	56,403	70,505
8512600	Unemployment Insurance (GA-SUI)	568	267	438	428	428
8512700	Workers Compensation Insurance	5,288	5,102	5,813	4,917	7,017
Employee Benefits Subtotal:		138,356	127,096	158,606	164,243	193,874
<u>Services and Supplies</u>						
8521206	Contract Services	58,451	52,755	55,637	45,000	58,060
8522200	Bldg & Grounds	16,704	14,995	3,309	2,500	2,000
8522201	Vehicle Maintenance	6,478	12,337	7,906	6,000	6,000
8522202	Office Equip/Computer Maint.	1,254	0	0	0	0
8522205	Equipment Maintenance	1,440	2,797	3,851	2,000	1,500
8522320	Rental or Lease (Equip/Vehicle)	0	5,399	12,829	15,586	15,586
8522325	Street Maintenance	30,680	25,765	43,658	15,000	40,000
8523100	Risk Management	6,533	13,519	17,784	5,376	16,608
8523200	Phones	1,793	3,084	4,801	1,999	2,028
8523201	Internet	774	1,515	1,799	2,200	1,920
8523300	Advertising	80	80	860	0	0
8523400	Printing & Binding	0	0	0	0	0
8523500	Travel	520	0	1,165	1,000	1,000
8523600	Dues & Fees	1,094	11,004	13,870	11,000	15,000
8523700	Education & Training	275	0	1,030	1,000	1,000
8523901	Bank Charges	0	195	0	0	0
8531100	General Supplies & Materials	4,130	11,054	6,232	4,000	5,000
8531101	Uniforms	1,393	1,686	2,410	500	500
8531102	Office Supplies	96	140	143	200	200
8531103	Postage	272	390	339	320	1
8531105	Shop Equipment/ Tools	881	1,286	0	500	0
8531210	Water	784	298	12,310	700	312
8531220	Natural Gas	0	0	0	0	1,128
8531230	Electric	8,668	6,618	8,949	7,000	7,500
8531240	Street Lights	92,335	94,324	94,199	95,000	103,800
8531250	Traffic Engineering (Signal Lights)	13,737	16,398	20,775	13,000	23,220
8531270	Fuel/Gas/Oil	12,563	7,141	11,990	9,000	24,000
8531601	Equipment Office/Computer	0	0	0	0	0
Services and Supplies Subtotal:		260,935	282,780	325,846	238,881	326,363
Operating Subtotal:		588,068	628,053	704,944	633,780	792,410
<u>Capital Outlays</u>						
8541400	Capital Outlay- Infrastructure	0	12,045	5,360	0	0
8541403	Pavement Management Program	54,548	59,653	51,640	56,961	60,000
8541412	Sidewalk Improvements	0	10,719	1	0	0
8541414	Learning Way Improvements	223,950	0	0	0	0
8542100	Capital Outlay - Machinery	4,344	0	0	0	0
8542200	Capital Outlay - Vehicles	0	0	0	0	0
8542400	Capital Outlay - Facility Improvements	5,215	0	0	0	0
8542500	Capital Outlay - Equipment	0	4,359	12,384	0	0
Capital Subtotal:		288,057	86,776	69,385	56,961	60,000
Grand Total:		876,125	714,829	774,329	690,741	852,410

City of Oakwood, Georgia
2023 General Fund Adopted Budget
Solid Waste Department

Account	Account Name	2019 Actuals	2020 Actuals	2021 Actuals	2022 Budget	2023 Adopted
<u>Employee Benefits</u>						
9512700	Workers Compensation Insurance	5,288	5,102	5,813	4,917	7,017
	Employee Benefits Subtotal:	5,288	5,102	5,813	4,917	7,017
<u>Services and Supplies</u>						
9521206	Contract Services	0	231	0	0	300
9522110	Solid Waste Disposal-Landfill Fees	23,906	30,058	41,267	60,000	73,440
9522111	Recycling	1,559	750	0	500	0
9522201	Vehicle Maintenance	9,545	20,222	5,154	4,000	4,000
9522202	Office Equip/Compuer Maintenance	238	0	0	100	0
9522320	Rental or Lease (Equip/Vehicle)	0	22,500	0	0	5,000
9523100	Risk Management	8,091	9,633	10,368	5,375	5,833
9523200	Phones	0	204	255	175	252
9523600	Dues & Fees	0	0	40	0	0
9531100	General Supplies & Materials	0	3,400	1,465	2,000	1,000
9531103	Postage	272	390	339	0	0
9531270	Fuel/Gas/Oil	3,096	4,380	7,501	4,000	15,996
	Services and Supplies Subtotal:	46,707	91,768	66,389	76,150	105,821
	Operating Subtotal:	51,995	96,870	72,202	81,067	112,838
<u>Capital Outlays</u>						
9542500	Capital Outlay-Equipment	10,661	35,488	256,432	20,000	150,000
	Capital Subtotal:	10,661	35,488	256,432	20,000	150,000
	Grand Total:	62,656	132,358	328,634	101,067	262,838

City of Oakwood, Georgia
2023 General Fund Adopted Budget
Courts

Account	Account Name	2019 Actuals	2020 Actuals	2021 Actuals	2022 Budget	2023 Adopted
<u>Salaries</u>						
13511100	Salary-Clerk	42,600	43,637	45,496	53,524	61,171
13511300	Salary-Overtime	0	0	1,912	0	0
Salaries Subtotal:		42,600	43,637	47,408	53,524	61,171
<u>Employee Benefits</u>						
13512100	Health Insurance	24,948	24,948	29,460	32,582	36,806
13512101	Life Insurance	27	108	108	113	113
13512102	Dental Insurance	1,036	36	384	38	38
13512105	Insurance (Other)- LTD	257	162	149	163	163
13512300	Medicare Contributions	618	633	695	777	887
13512400	Retirement	7,920	11,307	13,461	13,682	16,326
13512600	Unemployment Insurance (GA-SUI)	104	57	58	107	107
13512700	Workers Compensation Insurance	295	364	415	352	502
13512902	Wellness Program	0	0	0	0	0
Employee Benefits Subtotal:		35,205	37,615	44,730	47,814	54,942
<u>Services and Supplies</u>						
13521201	Legal	0	180	0	0	0
13521202	Court Services	20,015	19,220	23,255	25,000	22,860
13521203	Court - Public Defender	2,500	1,750	1,500	3,000	3,000
13521206	Contract Services	100	481	55	0	0
13521301	Technology Services CJT	8,387	6,370	6,204	6,000	6,300
13522200	Buildings & Grounds	0	0	0	0	0
13522202	Office Equipment/Comp.Maintenance	0	95	0	0	0
13523100	Risk Management	0	419	478	621	653
13523200	Phones	130	1,174	2,920	300	3,084
13523201	Internet	954	959	993	1,140	1,272
13523400	Printing & Binding	0	0	0	0	0
13523500	Travel	271	0	1,908	500	1,000
13523600	Dues & Fees	158	225	73	0	0
13523700	Education & Training	308	0	250	1,875	2,000
13523901	Bank Charges	0	0	0	0	0
13531101	Uniforms	5	0	0	50	50
13531102	Office Supplies	44	85	40	200	200
13531103	Postage	272	690	339	866	1
13531210	Water	0	0	0	0	0
13531230	Electric	0	0	0	0	0
13531600	New Equipment	301	0	0	0	0
13574000	POAB	26,261	28,214	44,766	28,000	35,000
13574500	Crime Victims Fund	22,166	21,397	22,144	24,000	20,000
13575000	Brain & Spinal Fund	764	0	0	0	0
13576600	Indigent Defense Fund	52,517	0	0	0	0
13577000	Bond Refunds	9,170	15,215	23,875	7,500	7,500
13577500	GSCCA Fine Distribution	38,660	90,266	91,414	75,000	85,000
13577600	GSCCA Victim Assistance	156	0	0	0	0
13577601	Crime Lab Fee	475	0	0	0	0
13577602	Drivers Ed Training Fee	3,864	0	0	0	0
13577603	Drug and Abuse Treatment Local	0	0	0	0	0
Services and Supplies Subtotal:		187,478	186,740	220,214	174,052	187,920
Operating Subtotal:		265,283	267,992	312,352	275,390	304,033
Grand Total:		265,283	267,992	312,352	275,390	304,033

City of Oakwood, Georgia
2023 General Fund Adopted Budget
Non-Department

Account	Account Name	2019 Actuals	2020 Actuals	2021 Actuals	2022 Budget	2023 Adopted
<u>Capital Outlays</u>						
15541301	Capital Outlay- Contingency Fund*	0	0	0	0	0
Capital Subtotal:		0	0	0	0	0
<u>Debt Service</u>						
15581002	McClure Property 18 acres - principal	139,361	146,491	153,986	161,864	0
15581005	McClure 4 acre Principal	0	89,331	0		0
15582004	McClure Property 18 acres - interest	49,011	41,881	34,867	26,508	0
15582005	UCB- McClure Property 4 acres	0	2,061	0	0	0
15582006	W. White Industrial Park	0	0	0	0	0
15582001	UCB- Thurmon Tanner Pkwy- Interest	23,497	17,539	0	0	0
15582002	UCB- Thurmon Tanner Pkwy- Principal	435,800	1,019,750	0	0	0
	URA-INK interest	0	0	0	0	480,788
	URA-INK principal	0	0	0	0	0
15582002	Contingency - Debt Service	0	0	0	313,000	0
Debt Service Subtotal:		647,669	1,317,053	188,853	501,372	480,788
<u>Transfers</u>						
15589001	Transfers Out to TAD Fund	39,899	37,662	36,851	38,370	45,770
Transfers Subtotal:		39,899	37,662	36,851	38,370	45,770
Grand Total:		687,568	1,354,715	225,704	539,742	526,558