

## GENERAL FUND

### REVENUE

Please see below the summary of proposed general fund revenues anticipated for collection during the FY2025 budget cycle.

<b>GENERAL FUND SUMMARY</b>			
<b>REVENUES</b>	<b>2024 Approved Budget</b>	<b>2024 Revised Budget</b>	<b>2025 Proposed Budget</b>
Taxes	895,460	895,460	994,869
Licenses & Permits	25,000	25,000	12,500
Intergovernmental	12,043	12,043	13,500
Charges for Services	48,010	48,010	47,970
Fines and Forfeitures	78,000	78,000	94,950
Investment Income	2,500	2,500	2,500
Private Grants	-	-	-
Miscellaneous Revenue	3,000	3,000	3,000
Lease Proceeds	-	66,585	-
<b>TOTAL CURRENT REVENUE</b>	<b>1,064,013</b>	<b>1,130,598</b>	<b>1,169,289</b>
Transfers To DDA Bond	(77,230)	(77,230)	(77,230)
Transfer to Debt Service	(34,337)	(34,337)	(34,337)
Transfer from ARPA (General O&M)	233,152	233,152	0
From Fund Balance	69,865	72,509	83,437
To Fund Balance			0
Assigned Fund Balance	(185,028)	(185,028)	0
<b>TOTAL GENERAL FUND REVENUE</b>	<b>1,070,435</b>	<b>1,139,664</b>	<b>1,141,159</b>

Interim Manager Billy Beckett submits formal budget estimates of a total General Fund Budget of \$1,141,159 in revenues with offsetting expenditure estimation of \$1,141.159 (as prepared by Thornton Governmental Management and Consulting.

### CITY OF PINE LAKE MUNICIPAL REVENUE PORTFOLIO

The City of Pine Lake’s capacity to generate revenue is founded upon the City’s revenue-raising authority that is granted to the City per state law. Also, under Georgia law, the City is required to adopt a balanced budget (revenues = expenditures). Under this rule, the City cannot budget expenses in excess of available revenue. The task of the local government organization is to balance and manage revenues in a manner that funds services requested by the citizens and businesses while adhering to local, state, and federal statutes regarding municipal finance.

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The primary revenue sources for the City of Pine Lake are taxes, non-tax revenues such as fees, and proprietary (enterprise) funds. The City operates in an intergovernmental system and generates revenue from its own sources as it is authorized to do by the state. The City also receives revenue in the form of federal and state aid.

The following revenue sources make up the City's revenue portfolio:

### **Taxes on Property**

#### **Ad Valorem Tax**

The ad valorem tax (or property tax) is an important component of municipal revenue. It provides a stable source of revenue for the City. Residents and non-resident taxpayers received a direct benefit for paying property tax. The City uses the tax revenue to fund its General Fund 001 activities such as public safety, street maintenance and repair, recreation, transportation enhancement projects, community development projects, and storm drain systems. The property tax rate can be adjusted to generate the amount of revenue necessary to provide municipal services. Current tax rate is 19.400 mils.

#### **Taxation of Motor Vehicles**

As allowed by the Georgia Constitution, motor vehicles are taxed in a manner that is different than the taxation of other property. The "birthday day" or annual ad valorem tax for motor vehicles was exempted in 2012 legislation and was implemented as a one-time tax that is imposed on the fair market value of the vehicle.

#### **Real Estate Transfer Tax**

A real estate transfer tax is imposed at a rate of \$1 on the first \$1,000 and 10 cents on each additional \$10 of any conveyance of real property when the value of the interest transferred is more than \$100. For such transactions on property that happen within the City's jurisdiction, the DeKalb County Superior Court Clerk collects the tax and distributes it to the City monthly. This revenue is distributed based on the City's millage rate.

#### **Intangible Tax**

Intangible tax is revenue on long-term real estate notes. Long-term notes are those that are due more than three years from the date of execution and are secured by real estate. The tax is assessed at \$1.50 for each \$500 of the face amount of the note with the maximum intangible recording tax being \$25,000.

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### **Alcoholic Beverage Excise Taxes**

Taxes levied on distilled spirits (up to \$.22 per liter on packaged sales and 3% of the sale price on sales by the drink), wine (up to \$.22 per liter), and malt beverages (up to \$6.00 per bulk container and up to \$.05 per 12 ounce bottle, can, or other container).

### **Insurance Premium Taxes and License Fees**

Insurance premium tax is a levy of 1% on life insurance companies based on gross premium on policies of persons living within the City's jurisdiction. The City can levy a gross premium tax of no more than 2.5% on all other types of insurance companies. This tax is collected by the Georgia Commissioner of Insurance and is remitted to the City on an annual basis in October of every year.

The City also imposed and collects license fees on insurance companies doing business within the City's limits. By state statute, and through submission of the City's ordinance adopting the imposition of insurance license fees, the City can impose a \$50.00 fee on insurance companies. The fee is based on population.

### **Business and Occupation Taxes**

The City levies and collects business and occupation taxes on businesses and practitioners with offices or locations within the City. Some types of business are exempt from this tax (i.e. non-profits). The City uses the "number of employees" method of taxation. The City's method of taxation is \$150 for 0-5 employees and \$20 for each employee over 5.

### **Franchise Fees**

The City enters into franchise agreements or contracts with cable, electric, and gas companies doing business in the City. These agreements determine the terms that a public utility company abides by when using the City's right of way. The fee is most often a percentage of the utility's gross receipts within the municipality. The electric franchise fee is remitted to the City annually, while gas, and cable franchise fees are remitted quarterly.

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### **Fines and Forfeitures, Court Fees, and Costs**

This revenue includes traffic fines, fines from violations of City Code, bonds posted to guarantee court appearances, and other court costs.

### **Charges for Use**

The City charges for providing accident reports, conducting background checks, sanitation services, and building and land rentals.

### **Alcoholic Beverage Licenses**

The City requires that a person or business have a license from the City to sell alcohol, retail or wholesale, within the City. The amount of the fee, by license type, is established by resolution of the Council.

### **Non-Business Licenses**

The City collects revenue for building permits, certificates of occupancy, sign and fence permits, and public space and film permits.

### **Private Contributions**

From time to time the City solicits or receives private contributions and/or donations for hosting special events, for community initiatives, etc.

### **Federal and State Grants and Loans**

The City may sometimes receive federal and/or state funding through programs such as the Community Development Block Grant program (CDBG), the Georgia Department of Transportation's Local Maintenance Improvement Grant program (LMIG), etc.

### **Other Financing Sources**

These sources include funding from leases (i.e. Georgia Municipal Association (GMA) Capital Lease program), interest on investments, and from confiscated assets or the sale of contraband property.

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**General Fund revenues are summarized beginning on page 2 of the Exhibit 1. The following notes were made regarding the estimates of revenues:**

## **TAXES**

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- 1) Total taxes are budgeted at \$99,409 more than the 2024 budget as amended to-date going from \$816,486 to \$915,895 in 2025.
- 2) Ad valorem taxes
  - a) Real estate ad valorem taxes (\$46,041,056 in taxable real and personal property at 2% over the certified 07/25/2024 digest of \$45,138,290)
    - i) Assumes 2% increase in digest
    - ii) A decrease in taxable value due to appeals is estimated at 1.0% of the digest
  - b) Assumes an ad valorem tax rate of 19.4 mils as adopted in 2024
  - c) Utility ad valorem taxes - Assumes no change in digest or any new appeals
  - d) Motor vehicle ad valorem taxes – Assumes a \$3,000 decrease based on continued stabilization of the tax and the previous year's actual collections.
  - e) Franchise is assumed at a similar revenue amount as FY2024. The estimate is based on revenue expected to be collected in FY2025.
- 3) Other taxes
  - a) For all other taxes the estimate is based upon actual revenues expected to be collected in FY2024.

## **LICENSES AND PERMITS**

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- 1) Beer & Wine Licenses; Liquor Beer and Wine Licenses – No increase or decrease is assumed based on the assumption that number of applicable licenses will remain constant.
- 2) Building Structure Permits – Revenue from building permit and inspection fees for new single family construction, and trade, rehabilitation and renovation activity is expected to decrease based on 2024 revenue as collected
- 3) Certificates of Occupancy revenue is decreased based on an estimation in reduction of building structure permits.  
Business Licenses and Permits - Other:  
Revenue is not assessed for other miscellaneous forms of licenses and permits. The amount of revenue collected (if any) varies year-to-year and is not predictable based on the nature of the permit. Revenue adjustments are typically made to the budget after adoption of the budget and during the budget cycle, as necessary.

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## **INTERGOVERNMENTAL REVENUES**

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1) Local Maintenance Improvement Grant (LMIG)

The LMIG program was developed in cooperation with several Georgia organizations and operated in conjunction with the Georgia DOT to help local governments achieve much-needed improvements to the state's roadway network through grant funding. The revenue stated in the budget (\$13,500) is the amount of funds designated to the City by LMIG for FY2025 improvements but, the grant opportunity does require a local funding match of 30%. The match is included in the allocation of expenditures in Department 014 Public Works.

## **CHARGES FOR SERVICE**

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1) Accident Report and Background Checks are estimated at \$180 and \$40 respectively based on current year collections.

Sanitation charges are expected to be the same as the FY2024 budget estimation at \$40,750 .

Health and Family Services - Building Rentals is anticipated to remain constant as marketing mechanism and use provisions are deliberated by the Governing Body.

## **FINES AND FORFEITURES**

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1) Fine and forfeiture revenue is estimated at \$94,950 in relation to projected 2024 year-end revenue. The net revenue is calculated based on the amount of municipal revenue collected for fines and forfeitures minus fund calculation expenditures assessed by County and State agencies such as Local Crime Victims Funds, Peace Officers A & B Annuity Fund, GSCCCA, etc, and bond refunds. Revenue is collected in a Municipal Court Pass Through account and funds are reconciled monthly within the City's general fund.

## **CONTRIBUTIONS PRIVATE SOURCES**

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There is no estimation of contributions from private sources.

## **MISCELLANEOUS INCOME**

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Miscellaneous income is estimated at \$3,000 based on FY2024 receivables. This form of revenue includes collections from plan review fees, notary fees, open records requests, etc.

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## **OTHER FINANCING SOURCES**

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- 1) Transfer to the DDA Revenue Bond Fund will be necessary in the amount of \$77,230 for payment of principal and interest on the bond. The Bond is due to be paid off in 2028.
  
- 2) Revenue from General Fund Balance - Unrestricted Reserves is currently estimated at \$268,465 (NOTE: In 2024 remaining American Rescue Plan Act dollars (\$233,152) were transferred to the General Fund as revenue recovery. Funds were used to fund Public Safety expenses as incurred by the General Fund and \$48,124 used in engineering and dam maintenance services.)

**EXPENDITURE INFORMATION ON NEXT PAGE**

## SUMMARY OF PROPOSED EXPENDITURES

EXPENDITURES					
Dept 011 Administration	379,570		379,750		398,272
Dept 012 Court	126,154		127,154		135,743
Dept 013 Public Safety	368,927		370,053		372,597
Dept 014 Public Works	156,546		223,469		194,863
Dept 023 Recreation	39,238		39,238		39,684
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>1,070,435</b>		<b>1,139,664</b>		<b>1,141,159</b>

This document provides expenditure expectancy detail for all departments and funds within Exhibit 1, beginning with page 6 of the attached exhibit. Highlighted expenditure detail is included for all General Fund departments within this memorandum for the FY2025 Budget proposal, beginning on the next page.



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## EXPENDITURES

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### DEPT 011 - ADMINISTRATION – MAYOR and COUNCIL (Governing Authority)

#### Personal Services/Benefits

The annual salary for Mayor is \$7,200 plus associated payroll tax of \$550. (\$600/month plus applicable payroll taxes.) This salary was increased by ordinance of Council in FY2023 from \$300/month plus applicable payroll taxes.

Total salary expenditures for Mayor is budgeted at \$7,750.

The annual salary for each member of Council is \$3,600 plus associated payroll tax of \$276. There are five members of Council.

Total salary expenditure for Council is budgeted at \$19,380.

#### Purchased/Contracted Services

The annual allotment for Mayor's Expenses is \$1,500.

**NOTE: For all service departments that include salaries and wages, the allocations shown do not account for any change in employment scenario as compared to the 2024 fiscal year. Change in staffing, increase for COLA adjustment, and any other salary related consideration, will constitute a changed in the expenses presented in this narrative.**

### DEPARTMENT 011 ADMINISTRATION

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Total expenditure in the amount of \$398,272 is proposed (\$18,522 over the previous year's budget as amended year to-date.)

Personal Services/Benefits – The FY2025 budget of \$203,429 is proposed at \$11,142 more than that of the FY2024 budget of \$192,287 as amended to-date. This increase in request is primarily due to Group Insurance costs. Increase in cost assumes group health plan participation for both the Manager and the City Clerk.

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Purchased/Contracted Services - overall increase of \$6,880 going from \$171,757 in 2024 (amended year to-date) to \$178,637 in 2025 (as proposed).

Supplies - FY2027 budget of \$16,206 is \$500 more than that of the FY2024 budget of \$15,706 as amended to-date for Office. The increase is attributed to increased electricity costs as projected.

Permitting services are budgeted at \$6,500 less than FY2024. Downward expectancies for Building Permits and related revenue constitutes a decrease in expectancy for the permitting services expense.

Legal service costs are estimated at \$6,000 more than FY2024. This estimate is based on expected increase in service contract for a new attorney of record.

Minimal overall cost changes are estimated supplies, education, training, and utilities. No capital assets are scheduled for purchase via General Fund expenditure source.

## **DEPARTMENT 012 MUNICIPAL COURT**

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Total FY2024 expenditures estimated at \$135,743 - \$8,589 over the FY2024 budget as amended to-date.

Personal Services/Employee Benefits represents an increase of \$499 going from \$60,874 to \$61,523. Increase is attributed to estimated 10% increase in Group Health costs.

Purchased/Contracted Services – FY2025 budget is estimated at \$560 less than the FY2024 budget as amended to-date.

Payments to Others - \$16,000 is estimated as Payments to other Agencies and \$7,500 is estimated for bond refund costs. This estimate is a \$8,500 change in the previous year's projection.

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## **DEPARTMENT 013 POLICE**

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Total overall department expenditures estimated at \$372,597 (\$2,554 more than the FY2024 budget as amended to-date of \$370,053).

Personal Services/Benefits – Is increased from \$297,029 to \$300,049 due estimated 10% increase of Group Health plan cost.

Purchased/Contracted Services – FY2025 estimate of \$54,848 is \$1,771 less than the FY2024 budget as amended (\$56,619). Decrease of \$771 is estimated in the technology line items based on 2024 expense estimations. Decrease of \$1,000 is expected in liability insurance, claims and adjustments. There are no claims reported to-date for 2024.

Supplies - FY2025 estimate of \$17,700 is \$1,295 more than the FY2024 budget as amended to-date.of \$16,405. The increase in expenditures is attributed to increased cost of electricity.

Capital Outlay is budgeted but may need to be considered for additional police vehicle/equipment purchase. One vehicle and associated equipment can be purchased within the SPLOST II program.

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## **DEPARTMENT 014 PUBLIC WORKS**

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Total department expenditures are proposed at \$194,863 (\$28,606 less than the FY2024 budget as amended to-date of \$223,469).

Personal Services/Benefits – FY2025 estimate of \$48,890 is \$10,366 more than the FY2023 budget as amended to-date of \$38,524) Increase is attributed to an increase in health plan expense of one PW employee and the addition of one laborer. 50% of salary for public works personnel is accounted for in department 014. 50% of health plan benefit is accounted for in department 014. The remaining salaries and health costs are accounted for in the Storm Water Fund.

Purchases/Contracted Services – FY2025 estimate of \$115,273 is \$22,413 more than the FY2024 budget as amended of \$92,860. The increase is attributed, in large part, to a \$10,000 increase in contractor labor, a \$3,544 increase in liability insurance and claims cost. Building, auto and street repairs and maintenance are increased by \$3,500, \$3,00 and \$1,844 respectively.

Minimal supplies increase is anticipated. Capital outlay expense is reduced from \$66,885 to \$0. A Leaf Loader was purchased in FY2024. Capital asset purchase is not considered but may need to be considered as capital lease purchase. One PW vehicle can be expensed in the SPLOST II fund.

## **DEPARTMENT 023 RECREATION**

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Total expenditures are estimated at \$39, 684 (\$448 more than the FY2024 budget as amended to-date of \$39,238).

Personnel Services/Benefits – FY2025 estimate remains constant with FY2024 appropriations.

Purchased/contracted services estimates remain constant with FY2024 appropriations.

Supplies cost estimates remain constant with FY2024 appropriatons.

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## **ADDITIONAL GOVERNMENTAL FUNDS**

### **Debt Service Fund**

Debt payments are recorded as payable in the 2025 fiscal year for the payment of lease purchase on the Leaf Vacuum/Loader and the Police Vehicle purchased in FY2024. Total lease payment is \$34,337 (\$\_\_\_\_\_principal, \$\_\_\_\_\_interest).

### **Capital Projects**

\$0 in capital project costs are estimated in the 2025 fiscal year. Any identified capital projects are expected to be expensed in the SPLOST II and with the completion of SPLOST I projects.

### **Confiscated**

\$500 grant expense is estimated in the 2025 fiscal year.

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## **SPECIAL REVENUE FUNDS**

### **DDA REVENUE BOND FUND**

\$77,230 is recorded in bond payment principal and interest expense.

### **SPLOST FUND 09**

As proposed, the 2017 SPLOST I fund records no revenues. The SPLOST term ended March 2024

As proposed , the 2023 SPLOST II fund budget estimates \$144,000 in collections from anticipated sales tax proceeds for the FY2025. All collections are eligible for spending on appropriate project programming. (Note: Fy2024 proceeds are to be used for the bridges project).

### **ARPA FUND 12**

Signed into law on March 11, 2021, The American Rescue Plan Act of 2021 (“ARPA”) provided \$350 billion in additional funding for state and local governments. The local funding portion is approximately \$130 billion, equally divided between cities and counties. Localities received the funds in two tranches. The City has received its both ARPA distributions in the amount of \$140,785.50 each (Total \$281,571). The standard allowance has been selected for the City's ARPA funds.

\$48,418 was appropriated in FY2023 for the Inner Berm Bridges and the Financial Software Conversion projects. No new revenue is expected in FY2025.

### **McAllister Fund**

No projects have been assigned for expense within the McAllister fund for the 2024 fiscal year.

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## **PROPRIETARY FUND**

### **STORM WATER MANAGEMENT FUND 08**

As originally estimated, the storm water management fund accounts for revenue expectations in the amount of \$65,560.

Expenditures are estimated in an offsetting amount of \$78,965 resulting in a expected increase of net position to the fund of -\$13,405 in fiscal year 2025.

CITY OF PINE LAKE  
2024 PROPOSED BUDGET  
STORMWATER FUND

Stormwater	Approved 2024 Budget	Revised 2024 Budget	Proposed 2025 Budget
<b>REVENUES</b>			
<b>34 · CHARGES FOR SERVICES</b>			
<b>344000 · UTILITIES</b>			
344140 · STORMWATER - CURRENT	60,000	60,000	60,000
344150 · STORMWATER - PRIOR YEARS	5,550	5,550	5,550
<b>Total 344000 · UTILITIES &amp; SANITATION</b>	<b>65,550</b>	<b>65,550</b>	<b>65,550</b>
<b>Total 34 · CHARGES FOR SERVICES</b>	<b>65,550</b>	<b>65,550</b>	<b>65,550</b>
<b>36 · INVESTMENT INCOME</b>			
361000 · INTEREST INCOME	10	10	10
<b>Total 36 · INVESTMENT INCOME</b>	<b>10</b>	<b>10</b>	<b>10</b>
<b>TOTAL CURRENT REVENUES TO NET POSITION</b>	<b>65,560 5,024</b>	<b>65,560 -5,024</b>	<b>65,560 -13,405</b>
<b>TOTAL STORMWATER FUND REVENUE</b>	<b>60,536</b>	<b>60,536</b>	<b>78,965</b>
<b>NET POSITION ENDING</b>	<b>183,260</b>	<b>183,260</b>	<b>169,855</b>



CITY OF PINE LAKE  
2024 PROPOSED BUDGET  
STORMWATER FUND

<b>EXPENSES</b>			
<b>51 · PERSONAL SRVCS/EMPLOYEE BENEFIT</b>			
<b>511000 · SALARIES AND WAGES</b>			
511200 · REGULAR - FULL-TIME	16,890	16,890	33,280
511300 · REGULAR - PART-TIME	0	0	0
<b>Total 511000 · SALARIES AND WAGES</b>	<b>16,890</b>	<b>16,890</b>	<b>33,280</b>
<b>512000 · EMPLOYEE BENEFITS</b>			
512100 · GROUP INSURANCE	4,710	4,710	4,800
512200 · FICA CONTRIBUTIONS	1,047	1,047	2,063
512300 · MEDICARE	245	245	483
512400 · RETIREMENT	844	844	1,664
512600 · WORKERS' COMPENSATION	1,800	1,800	1,675
512700 · UNEMPLOYMENT INSURANCE	0	0	0
<b>Total 512000 · EMPLOYEE BENEFITS</b>	<b>8,646</b>	<b>8,646</b>	<b>10,685</b>
<b>Total 51 · PERSONAL SRVCS/EMPLOYEE BENEFIT</b>	<b>25,536</b>	<b>25,536</b>	<b>43,965</b>

<b>52 · PURCHASES/CONTRACTED SERVICES</b>			
<b>521000 · PROFESSIONAL &amp; TECHNICAL SRVCS</b>			
<b>521100 · OFFICE &amp; ADMINISTRATIVE</b>			
521110 · PAYROLL SERVICE			
521120 · COUNTY COLLECTION FEES			
521140 · OTHER ADMIN. SERVICES			
<b>Total 521100 · OFFICE &amp; ADMINISTRATIVE</b>			

CITY OF PINE LAKE  
2024 PROPOSED BUDGET  
STORMWATER FUND

<b>521200 · PROFESSIONAL</b>			
521210 · LEGAL EXPENSES			
521220 · AUDITOR FEES			
521230 · MUNICIPAL CODE			
521240 · JUDGE'S FEES			
521241 · PERMITTING & INSPECTION			
521250 · PUBLIC DEFENDER FEES			
521290 · OTHER PROFESSIONAL SERVICES	35,000	35,000	35,000
<b>Total 521200 · PROFESSIONAL</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>
<b>521400 · OTHER CONTRACTED SERVICES</b>			
521499 · TECHNOLOGY			
<b>Total 521400 · OTHER CONTRACTED SERVICES</b>			
<b>Total 521000 · PROFESSIONAL &amp; TECHNICAL SRVCS</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>
<b>Total 52 · PURCHASES/CONTRACTED SERVICES</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>
<b>53 · SUPPLIES</b>			
531900 · OTHER GENERAL OPERATING EXP			
531900 · OTHER GENERAL OPERATING EXP	0	0	0
<b>Total 531900 · OTHER GENERAL OPERATING EXP</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total 531000 · SUPPLIES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>54 · CAPITAL OUTLAYS</b>			
541000 · PROPERTY			
541200 · SITE IMPROVEMENTS	0	0	0
<b>Total 541000 · PROPERTY</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total 54 · CAPITAL OUTLAYS</b>	<b>0</b>	<b>0</b>	<b>0</b>

CITY OF PINE LAKE  
2024 PROPOSED BUDGET  
STORMWATER FUND

<b>56 · DEPRECIATION</b>			
<b>551000 · DEPRECIATION</b>	1,050	1,050	1,050
<b>Total 56 · DEPRECIATION</b>	1,050	1,050	1,050
<b>STORM WATER EXPENSES TOTAL</b>	<b>60,536</b>	<b>60,536</b>	<b>78,965</b>

**EXHIBIT 1  
CITY OF PINE LAKE - FY2025 BUDGETS PROPOSAL**

**GENERAL FUND SUMMARY**

<b>REVENUES</b>	<b>2024 Approved Budget</b>	<b>2024 Revised Budget</b>	<b>2025 Proposed Budget</b>
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To Fund Balance			0
Assigned Fund Balance	(185,028)	(185,028)	0
<b>TOTAL GENERAL FUND REVENUE</b>	<b>1,070,435</b>	<b>1,139,664</b>	<b>1,141,159</b>
<b>EXPENDITURES</b>			
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Dept 012 Court	126,154	127,154	135,743
Dept 013 Public Safety	368,927	370,053	372,597
Dept 014 Public Works	156,546	223,469	194,863
Dept 023 Recreation	39,238	39,238	39,684
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>1,070,435</b>	<b>1,139,664</b>	<b>1,141,159</b>
Over/Deficit	-	-	(0)

CITY OF PINE LAKE, GA - FY2025 BUDGETS - AS PROPOSED

GENERAL FUND REVENUES	2024 Approved Budget	2024 Revised Budget	2025 Proposed Budget
<b>31 · TAXES</b>			
<b>311000 · GENERAL PROPERTY TAXES</b>			
<b>311100 · CURRENT YEAR TAXES</b>			
311101 · ADVAL TAX-RESIDENTIAL	687,186	687,186	790,595
311110 · UTILITIES - CURRENT	3,000	3,000	3,000
<b>Total 311100 · CURRENT YEAR TAXES</b>	<b>690,186</b>	<b>690,186</b>	<b>793,595</b>
<b>311200 · PRIOR YEARS TAXES</b>			
311201 · ADVAL PRIOR-RESIDENTIAL	48,000	48,000	48,000
311210 · UTILITIES - PRIOR YEARS	8,000	8,000	8,000
<b>Total 311200 · PRIOR YEARS TAXES</b>	<b>56,000</b>	<b>56,000</b>	<b>56,000</b>
<b>311300 · PERSONAL PROPERTY-CURRENT YEAR</b>			
311301 · MOTOR VEHICLE TAX	13,000	13,000	10,000
311302 · INTANGIBLE TAX	9,000	9,000	10,000
311300 · PERS. PROP. CY - Other	7,000	7,000	7,000
<b>Total 311300 · PERS. PROP. CURRENT YEAR</b>	<b>29,000</b>	<b>29,000</b>	<b>27,000</b>
<b>OTHER</b>			
311400 · PERSONAL PROPERTY-PRIOR YEARS	100	100	100
311600 · REAL ESTATE TRANSFER TAX	4,000	4,000	2,000
311700 · FRANCHISE TAXES	34,000	34,000	34,000
319000 · PENALTY & INT-DELINQUENT TAX	3,200	3,200	3,200
<b>Total · OTHER</b>	<b>41,300</b>	<b>41,300</b>	<b>39,300</b>
<b>Total 311000 · GENERAL PROPERTY TAXES</b>	<b>816,486</b>	<b>816,486</b>	<b>915,895</b>
<b>314000 · SELECTIVE SALES AND USE TAXES</b>			
314200 · ALCOHOL BEVERAGE TAX	5,000	5,000	5,000
314205 · ENERGY EXISE TAX	375	375	375
<b>Total 314000 · SELECTIVE SALES AND USE TAXES</b>	<b>5,375</b>	<b>5,375</b>	<b>5,375</b>
<b>316000 · BUSINESS TAXES</b>			
316100 · BUSINESS AND OCCUPATION TAX	7,250	7,250	7,250
316200 · INSURANCE PREMIUM TAX	66,349	66,349	66,349
316000 · BUSINESS TAXES - Other	0	0	0
<b>Total 316000 · BUSINESS TAXES</b>	<b>73,599</b>	<b>73,599</b>	<b>73,599</b>
<b>Total 31 · TAXES</b>	<b>895,460</b>	<b>895,460</b>	<b>994,869</b>

CITY OF PINE LAKE, GA - FY2025 BUDGETS - AS PROPOSED

GENERAL FUND REVENUES	2024 Approved Budget	2024 Revised Budget	2025 Proposed Budget
<b>32 · LICENSES AND PERMITS</b>			
<b>321000 · BUSINESS LICENSES AND PERMITS</b>			
321100 · ALCOHOL BEVERAGE LICENSE	5,500	5,500	5,500
321000 · BUS. LICENSES & PERMITS - Other	0	0	0
<b>Total 321000 · BUSINESS LICENSES AND PERMITS</b>	<b>5,500</b>	<b>5,500</b>	<b>5,500</b>
<b>322000 · NON-BUSINESS LICENSES &amp; PERMITS</b>			
322100 · BUILDING PERMITS	18,000	18,000	6,000
322200 · CERTIFICATE OF OCCUPANCY	800	800	400
322300 · SIGN PERMIT	200	200	100
322400 · TREE PERMIT	200	200	400
322500 · FENCE PERMIT	300	300	100
322600 · PUBLIC SPACE PERMIT	0	0	0
322700 · FILM PERMITS	0	0	0
<b>Total 322000 · NON-BUSINESS LICENSES &amp; PERMI</b>	<b>19,500</b>	<b>19,500</b>	<b>7,000</b>
<b>Total 32 · LICENSES AND PERMITS</b>	<b>25,000</b>	<b>25,000</b>	<b>12,500</b>
<b>33 · INTERGOVERNMENTAL</b>			
<b>331000 · INTERGOVERNMENTAL</b>			
334005 · LMIG	12,043	12,043	13,500
337200 · CARES ACT & RELATED REVENUE	0	0	0
<b>Total 33100 · INTERGOVERNMENTAL</b>	<b>12,043</b>	<b>12,043</b>	<b>13,500</b>
<b>Total 33 · INTERGOVERNMENTAL</b>	<b>12,043</b>	<b>12,043</b>	<b>13,500</b>
<b>34 · CHARGES FOR SERVICES</b>			
<b>342000 · PUBLIC SAFETY</b>			
342100 · BACKGROUND CHECKS	40	40	40
342101 · ACCIDENT REPORTS	220	220	180
<b>Total 342000 · PUBLIC SAFETY</b>	<b>260</b>	<b>260</b>	<b>220</b>
<b>344000 · UTILITIES &amp; SANITATION</b>			
344100 · SANITATION - CURRENT	38,600	38,600	38,600
344110 · SANITATION - PRIOR YEAR	2,150	2,150	2,150
<b>Total 344000 · UTILITIES &amp; SANITATION</b>	<b>40,750</b>	<b>40,750</b>	<b>40,750</b>
<b>345000 · HEALTH AND FAMILY SERVICES</b>			
345100 · BUILDING RENTALS	7,000	7,000	7,000
<b>Total 345000 · HEALTH AND FAMILY SERVICES</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>
<b>Total 34 · CHARGES FOR SERVICES</b>	<b>48,010</b>	<b>48,010</b>	<b>47,970</b>

CITY OF PINE LAKE, GA - FY2025 BUDGETS - AS PROPOSED

	2024 Approved Budget	2024 Revised Budget	2025 Proposed Budget
<b>GENERAL FUND REVENUES</b>			
<b>35 · FINES AND FORFEITURES</b>			
351000 · FINES			
351100 · COURT RECEIPTS	44,200	44,200	61,150
351200 · PROBATION	21,300	21,300	21,300
351300 · COURT ASSESSED ADD-ONS	12,500	12,500	12,500
Total 351000 · FINES	78,000	78,000	94,950
<b>Total 35 · FINES AND FORFEITURES</b>	<b>78,000</b>	<b>78,000</b>	<b>94,950</b>
<b>36 · INVESTMENT INCOME</b>			
361000 · INTEREST INCOME	2,500	2,500	2,500
<b>Total 36 · INVESTMENT INCOME</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
<b>37 · PRIVATE GRANTS</b>			
371000 · PRIVATE GRANT	0	0	0
<b>Total 37 · PRIVATE GRANT</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>38 · MISCELLANEOUS REVENUE</b>			
381000 · MISCELLANEOUS INCOME	3,000	3,000	3,000
382000 · FUNDS CARRIED FORWARD	0	0	0
<b>Total 38 · MISCELLANEOUS REVENUE</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
<b>39 · OTHER FINANCING SOURCES</b>			
392000 · BORROWED FUNDS			
392200 · LEASE PROCEEDS	0	66,585	0
392300 · SALE OF ASSETS	0	0	0
Total 392000 · BORROWED FUNDS	0	66,585	0
<b>Total 39 · OTHER FINANCING SOURCES</b>	<b>0</b>	<b>66,585</b>	<b>0</b>
<b>TOTAL CURRENT REVENUES</b>	<b>1,064,013</b>	<b>1,130,598</b>	<b>1,169,289</b>
<b>61 · TRANSFERS</b>			
611001 · TRANSFER TO DDA	(77,230)	(77,230)	(77,230)
611006 · TRANSFER TO DEBT SERVICE	(34,337)	(34,337)	(34,337)
611008 · TRANSFER FROM ARPA (General Op)	233,152	233,152	0
<b>Total 61 · TRANSFERS</b>	<b>121,585</b>	<b>121,585</b>	<b>(111,567)</b>
<b>FROM FUND BALANCE</b>	<b>69,865</b>	<b>72,509</b>	<b>83,437</b>
<b>TO FUND BALANCE</b>			
<b>RESTRICTED FUND BALANCE</b>	<b>(185,028)</b>	<b>(185,028)</b>	
<b>TOTAL GENERAL FUND REVENUES</b>	<b>1,070,435</b>	<b>1,139,664</b>	<b>1,141,159</b>

**CITY OF PINE LAKE  
2024 PROPOSED BUDGET  
ADMIN**

<b>FUND</b>	<b>LINE ITEM</b>	<b>DESCRIPTION</b>	<b>2024 BUDGET AS AMENDED</b>	<b>2025 BUDGET REQUEST</b>	<b>2025 BUDGET AMENDED</b>	<b>2025 BUDGET</b>
<b>51 - PERSONAL SERVICES/EMPLOYEE BENEFITS</b>						
	<b>Salaries and Wages</b>					
1	5011.51.1200	Regular Employees	137,171	137,171		
1	5011.51.1300	Part Time Employees	-	-		
1	5011.51.1305	Deferred Compensation				
1	5011.51.1400	Mayor Salary	7,200	7,200		
1	5011.51.1500	Council Salaries	18,000	18,000		
1	5011.51.1600	Overtime	0	-		
			162,371	162,371	0	0
	<b>Employee Benefits</b>					
1	5011.51.2100	Group Ins	9,591	20,976		
1	5011.51.2101	Employees Benefits/Other	250	-		
1	5011.51.2200	F.I.C.A. Contributions	10,068	10,068		
1	5011.51.2300	Medicare	2,355	2,355		
1	5011.51.2400	Retirement	6,859	6,859		
1	5011.51.2600	Worker's Comp	793	800		
1	5011.51.2700	Unemployment Insurance				
			29,916	41,058	0	0
<b>Total 51 - Personal Services/Benefits</b>			<b>192,287</b>	<b>203,429</b>	<b>0</b>	<b>0</b>
<b>52 - PURCHASED/CONTRACTED SERVICES</b>						
	<b>Office &amp; Administraive</b>					
1	5011.52.1110	Payroll Service	4,500	4,500		
1	5011.52.1120	County Collection Fees	6,200	6,200		
1	5011.52.1140	Other Administration Services	10,600	10,600		
			21,300	21,300	0	0
	<b>Professional</b>					
1	5011.52.1210	Legal Expenses	16,000	22,000		
1	5011.52.1220	Auditor Fees	17,000	17,000		
1	5011.52.1230	Municipal Code	3,360	3,360		
1	5011.52.1240	Judge's Fees				
1	5011.52.1241	Permitting & Inspection	17,500	11,000		
1	5011.52.1250	Public Defender Fees		-		



**CITY OF PINE LAKE  
2024 PROPOSED BUDGET  
ADMIN**

1	5011.52.1290	Other Professional Services	30,720	32,720		
			84,580	86,080	0	0

**CITY OF PINE LAKE  
2024 PROPOSED BUDGET  
ADMIN**

	<b>Other Contracted Services</b>					
1	5011.52.1499	Sophicity	12,413	12,143		
1	5011.52.1498	Technology	2,014	2,104		
			14,427	14,247	0	0
	<b>PROPERTY SERVICES</b>					
	<b>Cleaning Services</b>					
1	5011.52.2100	Cleaning Services	4,800	4,800		
			4,800	4,800	0	0
	<b>Repairs and Maintenance</b>					
1	5011.52.2210	Equipment Repairs & Maintenance	500	500		
1	5011.52.2211	Computer Repairs & Maintenance	250	250		
1	5011.52.2212	Copier Maintenance	200	200		
1	5011.52.2220	Automobile Repairs & Maintenance		-		
1	5011.52.2230	Building Repairs & Maintenance		-		
1	5011.52.2240	Grounds Maintenance				
1	5011.52.2250	Street Repairs & Maintenance		-		
			950	950	0	0
	<b>Rentals - Equipment</b>					
1	5011.52.2320	Equipment Lease		-		
			0	0	0	0
		<b>Total Property Services</b>	<b>5,750</b>	<b>5,750</b>	<b>0</b>	<b>0</b>
	<b>523000 - OTHER PURCHASED SERVICES</b>					
	<b>Insurance</b>					
1	5011.52.3100	GIRMA - Liability Ins.	13,147	13,147		
1	5011.52.3110	Claims & Judgements	5,000	5,000		
		Total Insurance	18,147	18,147	0	0

**CITY OF PINE LAKE  
2024 PROPOSED BUDGET  
ADMIN**

1	5011.52.3200	Communications (Tele/Internet)	10,568	10,568		
1	5011.52.3300	Advertising	2,500	2,500		
1	5011.52.3400	Printing & Binding	1,000	1,000		
1	5011.52.3500	Travel	5,640	9,040		
1	5011.52.3555	Meetings Hosted by City	300	300		
1	5011.52.3600	Dues & Fees	2,705	2,705		
1	5011.52.3610	Court Appearance Fees		-		
1	5011.52.3700	Education and Training	2,840	5,000		
1	5011.52.3901	Pre-Employment Drug Testing		-		
1	5011.52.3920	Mayor's Expense	1,500	1,500		
1	5011.52.3940	Meeting Expense	500	500		
			<b>27,553</b>	<b>33,113</b>	<b>0</b>	<b>0</b>
		<b>Total 523000 - Other Purchased Services</b>	<b>45,700</b>	<b>51,260</b>	<b>0</b>	<b>0</b>
		<b>Total 52 - Purchased/Contracted Services</b>	<b>171,757</b>	<b>178,637</b>	<b>0</b>	<b>0</b>
<b>53 - SUPPLIES</b>						
		General Supplies & Matericals				
	5011.53.1005	Special Program Supplies	1,500	1,500		
1	5011.53.1100	Office Supplies	2,000	2,000		
1	5011.53.1103	Postage	650	650		
	5011.53.1104	Custodial Supplies	250	250		
	5011.53.1105	Special Programs	500	500		
	5011.53.1106	Municipal Arts Panel	1,000	1,000		
	5011.53.1107	SEED	500	500		
	5011.53.1108	Juneteenth	300	300		
	5011.53.1109	Computer Supplies	-	-		
	5011.53.1111	Computer Software	0	-		
		<b>Total General Supplies &amp; Materials</b>	<b>6,700</b>	<b>6,700</b>	<b>0</b>	<b>0</b>

**CITY OF PINE LAKE  
2024 PROPOSED BUDGET  
ADMIN**

	<b>Utilities/Energy</b>					
1	5011.53.1210	Water/Sewer	240	240		
1	5011.53.1220	Natural Gas	1,816	1,816		
1	5011.53.1230	Electricity	1,700	2,200		
		Total Utilities/Energy	3,756	4,256	0	0
	<b>Other Supplies</b>					
1	5011.53.1600	<b>Small Equipment</b>	800	800		
1	5011.53.1700	<b>Other Supplies</b>	600	600		
1	5011.53.1800	<b>Uniforms</b>		0		
		Total Other Supplies	1,400	1,400	0	0
	Other General Operating Expense					
1	5011.53.1900	<b>General Operating Expense - Other</b>	0	0		
1	5011.53.1902	<b>Stormwater Fees</b>	3,850	3,850		
1	5011.53.1922	<b>COVID-19 Expenses</b>		0		
		Total Other General Operating Exp	3,850	3,850	0	0
	<b>Total 53 - SUPPLIES</b>		<b>15,706</b>	<b>16,206</b>	<b>0</b>	<b>0</b>
	<b>54 - CAPITAL OUTLAYS</b>					
	Machinery & Equipment					
1	5011.54.2100	<b>Machinery</b>		-		
1	5011.52.2200	<b>Vehicles</b>		-		
1	5011.54.2400	<b>Computers</b>	-	-		
1	5011.54.2500	<b>Equipment</b>	-	-		
			0	0	0	0
	<b>Total 54 - CAPITAL OUTLAYS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**CITY OF PINE LAKE  
2024 PROPOSED BUDGET  
ADMIN**

<b>57 - PAYMENTS TO OTHERS</b>						
1	5011.57.2100	<b>Payments to Agencies/Offsets</b>		-		
1	5011.57.3100	<b>Bond Refunds</b>		-		
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total 57 - TOTAL PAYMENTS TO OTHERS</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL ADMIN 011 EXPENSES</b>			<b>379,750</b>	<b>398,272</b>	<b>0</b>	<b>0</b>

**2024 PROPOSED BUDGET  
ADMIN DEPT DETAIL**

	Cost	Notes
<b>5011.51.1200 REGULAR EMPLOYEES</b>	<b>137,171.00</b>	
<b>5011.51.1300 PART TIME EMPLOYEES</b>	-	
<b>5011.51.1305 DEFERRED COMPENSATION</b>		
<b>5011.51.1400 MAYOR SALARY</b>	7,200.00	\$600/month
<b>5011.51.1500 COUNCIL SALARIES</b>	18,000.00	\$300/month
<b>5011.51.1600 OVERTIME</b>	-	
<b>Totals</b>	<b>162,371.00</b>	
<b>5011.51.2100 GROUP INSURANCE</b>		
Description	Cost	Notes
Medical	19,761.00	2 Emp at 823.35/month/12mons (10% increase)
Dental	1,067.00	2 Emp at 44.46/month/12mons
Vision	148.00	2 Emp at 6.17/month/12mons
<b>Totals</b>	<b>20,976.00</b>	Was 1 employee in 2024 _ CM opted out
	Cost	Notes
<b>5011.51.2101 EMPLOYEES BEN/OTHER</b>	-	Max health plan cost reimbursement to empl
<b>5011.51.2200 FICA</b>	10,068.00	IRS SS Rate (.062)
<b>5011.51.2300 MEDICARE</b>	2,355.00	IRS Med Rate (.0145)
<b>5011.51.2400 RETIRMENT</b>	6,859.00	5% of salary
<b>5011.51.2600 WORKER'S COMP</b>	800.00	
<b>5011.51.2700 UMEMPLOYMENT INS</b>	-	
<b>Totals</b>	<b>20,082.00</b>	
	Cost	Notes
<b>5011.52.1110 PAYROLL SERVICE</b>	<b>4,500.00</b>	
<b>5011.52.1120 COUNTY COLLECTION FEES</b>		
Description	Cost	Notes
DeKalb County Tax Commissioner	1,200.00	Ad valorem Tax Billing
DeKalb Board of Registrations and Elections	5,000.00	2025 Election
	-	
<b>Totals</b>	<b>6,200.00</b>	

**2024 PROPOSED BUDGET  
ADMIN DEPT DETAIL**

	Cost	Notes
<b>5011.52.1140 OTHER ADMIN SERVICES</b>	<b>10,600.00</b>	Other Admin Support - Varner
<b>5011.52.1220 AUDITOR FEES</b>	<b>17,000.00</b>	Annual Audit Engagement
<b>5011.52.1210 LEGAL EXPENSES</b>	<b>22,000.00</b>	City Attorney - New Attorney
<b>5011.52.1230 MUNICIPAL CODE</b>	<b>3,360.00</b>	Code Revisions
<b>5011.52.1241 PERMITTING &amp; INSPECTION</b>		
Description	Cost	Notes
3rd Party Building Official/Inspections/Plan Review	11,000.00	Safebuilt
	-	
<b>Totals</b>	<b>11,000.00</b>	
<b>5011.52.1290 OTHER PROFESSIONAL SERVICES</b>		
Description	Cost	Notes
Pest Control	1,620.00	Ladybug Pest Control/\$135/mon
3rd Party Accounting	8,400.00	Books and Taxes Inc/\$700/mon
Financial Software Subscription	19,100.00	Tyler Technologies(GL/AP/Reconciliation/Reports)
3rd Party Code Review/Consultant	3,600.00	Strategic Planning Initiative/\$300/mon
<b>Totals</b>	<b>32,720.00</b>	
<b>5011.52.1499 VC3</b>		
Description	Cost	Notes
3rd Party IT Services - Admin	12,143.00	Server Host, IT Tech Support, Etc
	-	
<b>Totals</b>	<b>12,143.00</b>	
<b>5011.52.1498 TECHNOLOGY</b>		
Description	Cost	Notes
Constant Contact	1,660.00	(Email group/notification platform)
City Hall Security	444.00	EMC Security \$111.00/quarter
Other	-	
<b>Totals</b>	<b>2,104.00</b>	
<b>5011.52.2100 CLEANING SERVICES</b>		
Description	Cost	Notes
City Hall Cleaning	4,800.00	Ragtime Cleaning Solutions/\$400 per month
	-	
<b>Totals</b>	<b>4,800.00</b>	

**2024 PROPOSED BUDGET  
ADMIN DEPT DETAIL**

		Cost	Notes
<b>5011.52.2210</b>	<b>EQUIP REPS &amp; MAINT</b>	500.00	
<b>5011.52.2211</b>	<b>COMP REPS &amp; MAINT</b>	250.00	
<b>5011.52.2212</b>	<b>COPIER MAINT</b>	200.00	
<b>5011.52.2220</b>	<b>AUTO REPS &amp; MAINT</b>	-	
	<b>Totals</b>	<b>950.00</b>	
<b>5031.52.2230 BUILDING REPAIRS &amp; MAINTENANCE</b>			
Description		Cost	Notes
		-	
		-	
	<b>Totals</b>	-	
<b>5011.52.3100</b>	<b>GIRMA - LIABILITY INS</b>	<b>13,147.00</b>	General Casualty and Liability Ins
<b>5011.52.3110</b>	<b>CLAIMS &amp; JUDGEMENTS</b>	<b>5,000.00</b>	
<b>5011.52.3200 COMMUNICATIONS/TELEPHONE/INTERNET</b>			
Description		Cost	Notes
Comcast		9,120.00	\$490/month and \$270/month
Verizon		1,448.00	CM Phone/Jetpack/Clerk Phone
Employee Phone		-	0 Empl/\$40/month per phone
	<b>Totals</b>	<b>10,568.00</b>	
<b>5011.52.3300 ADVERTISING</b>			
Description		Cost	Notes
Legal Organ Ads		2,500.00	Ace II Communications/Champion Newspaper
		-	
	<b>Totals</b>	<b>2,500.00</b>	
		Cost	Notes
<b>5011.52.3400</b>	<b>PRINTING &amp; BINDING</b>	<b>1,000.00</b>	Receipt Books/Binders/Printing



**2024 PROPOSED BUDGET  
ADMIN DEPT DETAIL**

<b>5011.52.3500 TRAVEL</b>		
Description	Cost	Notes
Council Travel	5,000.00	Newly Elected Official/GMA/Training
Georgia Clerk's Education Institute - Hotel/Travel	1,100.00	Spring Training(City Clerk)
Georgia Clerk's Education Institute - Hotel/Travel	600.00	Fall Training (City Clerk)
GMA Conference - Travel/Meals	-	
GMA Conference - Hotel	-	
GCCMA Conference - Travel/Meals	400.00	City Manager
GCCMA Conference - Hotel	900.00	City Manager
PFLA - Travel/Meals	320.00	City Manager
Misc.	720.00	Staff Misc.
	-	
<b>Totals</b>	<b>9,040.00</b>	
<b>5011.52.3555 MEETINGS HOSTED/CITY</b>		
	300.00	
<b>5011.52.3600 DUES AND FEES</b>		
Description	Cost	Notes
ICMA Membership	490.00	
Georgia Municipal Association	700.00	City Membership
DeKalb Municipal Association	550.00	City Membership
Ga Government Finance Officers Assoc	160.00	
DeKalb Chamber of Commerce	560.00	City Membership \$500/ Health Plan Dues \$60
Government Finance Officers Assoc	50.00	
Ga Local Government Personnel Assoc	50.00	
Notary	-	
Georgia Municipal Clerks Assoc	145.00	
<b>Totals</b>	<b>2,705.00</b>	
<b>5011.52.3700 EDUCATION &amp; TRAINING</b>		
Description	Cost	Notes
Newly Elected Officials Training	-	(\$450/each - 2 newly elected)- none in 2025
Government Finance Officers Certification Training	250.00	
Clerks Certification Training	1,040.00	Spring Trainingand Fall (Clerk/)
Masters Clerk Certification Training	-	
Other - Council and Staff Training	3,710.00	
<b>Totals</b>	<b>5,000.00</b>	

**2024 PROPOSED BUDGET  
ADMIN DEPT DETAIL**

<b>5011.52.3901</b>	<b>PRE-EMP DRUG SCREEN</b>	-	
<b>5011.52.3920</b>	<b>MAYOR'S EXPENSE</b>	1,500.00	
<b>5011.52.3940</b>	<b>MEETING EXPENSE</b>	500.00	
<b>5011.52.4000</b>	<b>CONTRACT LABOR</b>		
<b>5011.53.1005</b>	<b>SPECIAL PROGRAMS SUPP</b>	1,500.00	
<b>5011.53.1100</b>	<b>OFFICE SUPPLIES</b>	2,000.00	Paper/Pens/Staples/Clips/Folders/Binders
<b>5011.53.1103</b>	<b>POSTAGE</b>	650.00	Stamps/Certifieds
<b>5011.53.1104</b>	<b>CUSTODIAL SUPPLIES</b>	250.00	
<b>5011.53.1105</b>	<b>SPECIAL PROGRAMS</b>	500.00	Lakefest Sponsorship
<b>5011.53.1106</b>	<b>MUNICIPAL ARTS PANEL</b>	1,000.00	Program Expenses
<b>5011.53.1107</b>	<b>SEED</b>	500.00	Program Expenses
<b>5011.53.1108</b>	<b>JUNETEENTH</b>	300.00	Program Expenses
<b>5011.53.1109</b>	<b>COMPUTER SUPPLIES</b>		
<b>5011.53.1111</b>	<b>COMPUTER SOFTWARE</b>		
<b>5011.53.1150</b>	<b>SIGNS</b>		
	<b>Totals</b>	6,700.00	
<b>5011.53.1210 WATER &amp; SEWER</b>			
	Description	Cost	Notes
	425 Allgood Road	140.00	DeKalb Co.
	462 Clubhouse	100.00	DeKalb Co.
	<b>Totals</b>	240.00	
<b>5011.53.1220 NATURAL GAS</b>			
	Description	Cost	Notes
	City Hall	1,132.86	Scana
	Old City Hall	683.14	Scana
	<b>Totals</b>	1,816.00	
<b>5011.53.1230 ELECTRICITY</b>			
	Description	Cost	Notes
	City Hall	1,800.00	Georgia Power - 96698-37002
	Old City Hall	400.00	Georgia Power - 03957-60031
	<b>Totals</b>	2,200.00	

**2024 PROPOSED BUDGET  
ADMIN DEPT DETAIL**

5011.53.1600 SMALL EQUIPMENT		Cost	Notes
		800.00	
5011.53.1700 OTHER SUPPLIES		Cost	Notes
Description			
		600.00	Any supplies other than regular office supplies.
<b>Totals</b>		<b>600.00</b>	
5011.53.1800 UNIFORMS		Cost	Notes
		-	
5011.53.1900 GENERAL OP EXP - OTHER		Cost	Notes
		-	
5011.53.1902 STORM WATER FEES		Cost	Notes
Description			
		3,850.00	All city properties Not on current digest
<b>Totals</b>		<b>3,850.00</b>	
5011.53.1922 COVID EXPENSES		Cost	Notes
		-	
Sub-total of line item detail		398,272.00	
5011.54.2410 MACHINERY		-	
5011.54.2200 VEHICLES		-	
5011.54.2400 COMPUTERS		-	
5011.54.2500 EQUIPMENT		-	
Totals		-	

<b>Departmental Total</b>	<u><u>398,272.00</u></u>
Round up total	
<b>Departmental Budget</b>	<u><u>398,272.00</u></u>

**CITY OF PINE LAKE  
2024 PROPOSED BUDGET**

FUND	LINE ITEM	DESCRIPTION	COURT		2025 BUDGET AMENDED	2025 BUDGET
			2024 BUDGET AS AMENDED	2025 BUDGET REQUEST		
<b>51 - PERSONAL SERVICES/EMPLOYEE BENEFITS</b>						
<b>Salaries and Wages</b>						
1	5012.51.1200	Regular Employees	45,011	45,011		
1	5012.51.1300	Part Time Employees	-	-		
1	5011.51.1305	Deferred Compensation				
1	5012.51.1600	Overtime	-	-		
			45,011	45,011	0	0
<b>Employee Benefits</b>						
1	5012.51.2100	Group Ins	9,591	10,490		
1	5012.51.2101	Employees Benefits/Other	250	-		
1	5012.51.2200	F.I.C.A. Contributions	2,791	2,791		
1	5012.51.2300	Medicare	653	653		
1	5012.51.2400	Retirement	1,558	1,558		
1	5012.51.2600	Worker's Comp	1,020	1,020		
1	5012.51.2700	Unemployment Insurance				
			15,863	16,512	0	0
<b>Total 51 - Personal Services/Benefits</b>			<b>60,874</b>	<b>61,523</b>	<b>0</b>	<b>0</b>
<b>52 - PURCHASED/CONTRACTED SERVICES</b>						
<b>Professional</b>						
1	5012.52.1210	Legal Expenses	8,000	8,000		
1	5012.52.1240	Judge's Fees	13,800	13,800		
1	5012.52.1250	Public Defender Fees	1,200	1,200		
1	5012.52.1290	Other Professional Services	3,000	3,200		
			26,000	26,200	0	0
<b>Other Contracted Services</b>						
1	5012.52.1499	Sophicity				
1	5012.52.1498	Technology	4,380	4,380		
			4,380	4,380	0	0

**CITY OF PINE LAKE**  
**2024 PROPOSED BUDGET**  
**COURT**

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**Property Services**

**Cleaning Services**

1	5012.52.2100	Cleaning Services	3,100	2,100		
		Property Services Total	3,100	2,100	0	0

Repairs and Maintenance

1	5012.52.2210	Equipment Repairs & Maintenance	500	500		
1	5012.52.2211	Computer Repairs & Maintenance	150	150		
1	5012.52.2212	Copier Maintenance	200	200		
		Repairs & Maintenance Total	850	850	0	0

**Rentals - Equipment**

1	5012.52.2320	Equipment Lease				
		Equipment Lease Total	0	0	0	0

	<b>Total Property Services</b>	<b>3,950</b>	<b>2,950</b>	<b>0</b>	<b>0</b>
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1	5012.52.3200	Communications (Tele/Internet)	480	480		
1	5012.52.3300	Advertising	-	-		
1	5012.52.3400	Printing & Binding	250	250		
1	5012.52.3500	Travel	1,000	1,000		
1	5012.52.3600	Dues & Fees	210	210		
1	5012.52.3610	Court Appearance Fees	3,000	3,000		
1	5012.52.3700	Education and Training	510	750		
1	5012.52.3901	Pre-Employment Drug Testing				
1	5012.52.3910	Courtware	8,000	8,000		
1	5012.52.3940	Meeting Expense	150	150		
			<b>13,600</b>	<b>13,840</b>	<b>0</b>	<b>0</b>

	<b>Total 523000 - Other Purchased Services</b>	<b>13,600</b>	<b>13,840</b>	<b>0</b>	<b>0</b>
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**CITY OF PINE LAKE  
2024 PROPOSED BUDGET  
COURT**

**524000 - CONTRACT LABOR**

1 5011.52.4000 Contract Labor

<b>Total 524000 - Contract Labor</b>	0	0	0	0
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<b>Total 52 - Purchased/Contracted Services</b>	47,930	47,370		
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**53 - SUPPLIES**

General Supplies & Materials

1 5012.53.1100 Office Supplies 925 925

1 5012.53.1103 Postage 250 250

Total General Supplies & Materials	1,175	1,175	0	0
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**Other Supplies**

1 5012.53.1600 Small Equipment 1,875 1,875

1 5012.53.1700 Other Supplies

1 5012.53.1800 Uniforms

Total Other Supplies	1,875	1,875	0	0
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Other General Operating Expense

1 5012.53.1900 General Operating Expense - Other 300 300

1 5012.53.1922 COVID-19 Expenses

Total Other General Operating Exp	300	300	0	0
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<b>Total 53 - SUPPLIES</b>	<b>3,350</b>	<b>3,350</b>	<b>0</b>	<b>0</b>
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**54 - CAPITAL OUTLAYS**

Machinery & Equipment

1 5012.54.2100 **Machinery**

1 5012.52.2200 **Vehicles**

1 5012.54.2400 **Computers** 0 -

1 5012.54.2500 **Equipment** - -

	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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CITY OF PINE LAKE  
2024 PROPOSED BUDGET

COURT

<b>Total 54 - CAPITAL OUTLAYS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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**CITY OF PINE LAKE  
2024 PROPOSED BUDGET  
COURT**

<b>57 - PAYMENTS TO OTHERS</b>						
1	5012.57.2100	Payments to Agencies/Offsets	12,500	16,000		
1	5012.57.3100	Bond Refunds	2,500	7,500		
			15,000	23,500	0	0
<b>Total 57 - TOTAL PAYMENTS TO OTHERS</b>			<b>15,000</b>	<b>23,500</b>	<b>0</b>	<b>0</b>
<b>TOTAL COURT 12 EXPENSES</b>			<b>127,154</b>	<b>135,743</b>	<b>0</b>	<b>0</b>



**2024 PROPOSED BUDGET  
COURT DEPT DETAIL**

	Cost	Notes
<b>5012.51.1200 REGULAR EMPLOYEES</b>	<b>45,011.00</b>	
<b>5012.51.1300 PART TIME EMPLOYEES</b>	-	
<b>5011.51.1305 DEFERRED COMPENSATION</b>		
<b>5012.51.1600 OVERTIME</b>	-	
<b>Totals</b>	<b>45,011.00</b>	
<b>5012.51.2100 GROUP INSURANCE</b>		
Description	Cost	Notes
Medical	9,881.00	1 Emp at 823.35/month/12mons
Dental	534.00	1 Emp at 44.46/month/12mons
Vision	75.00	1 Emp at 6.17/month/12mons
<b>Totals</b>	<b>10,490.00</b>	
Cost	Notes	
<b>5012.51.2101 EMPLOYEES BEN/OTHER</b>	-	Max health plan cost reimbursement to empl
<b>5012.51.2200 FICA</b>	2,791.00	IRS SS Rate (.062)
<b>5012.51.2300 MEDICARE</b>	653.00	IRS Med Rate (.0145)
<b>5012.51.2400 RETIRMENT</b>	1,558.00	5% of salary (May-Dec)
<b>5012.51.2600 WORKER'S COMP</b>	1,020.00	Equal percentage increase of salaries increase
<b>5012.51.2700 UMEMPLOYMENT INS</b>	-	
<b>Totals</b>	<b>6,022.00</b>	
<b>5012.52.1210 LEGAL EXPENSES</b>	<b>8,000.00</b>	
<b>5012.52.1230 MUNICIPAL CODE</b>		
<b>5012.52.1240 JUDGE'S FEES</b>	<b>13,800.00</b>	Chief Judge/\$1,150/month/12mons
Cost	Notes	
<b>5012.52.1250 PUBLIC DEFENDER FEES</b>	<b>1,200.00</b>	
<b>5012.52.1290 OTHER PROFESSIONAL SERVICES</b>		
Description	Cost	Notes
Translation Services	3,200.00	\$250/month/12mons
Court Cashier Services		10hrs/month/12mons
<b>Totals</b>	<b>3,200.00</b>	

**2024 PROPOSED BUDGET  
COURT DEPT DETAIL**

<b>5012.52.1499 VC3</b>		
Description	Cost	Notes
3rd Party IT Services - Admin	4,380.00	Server Host, IT Tech Support, Etc
	-	
	-	
<b>Totals</b>	<b>4,380.00</b>	
<b>5012.52.2100 CLEANING SERVICES</b>		
Description	Cost	Notes
Court House Cleaning	2,100.00	Ragtime Cleaning Solutions/\$175 per month
	-	
<b>Totals</b>	<b>2,100.00</b>	
<b>5012.52.2210 EQUIP REPS &amp; MAINT</b>		
Description	Cost	Notes
5012.52.2210 EQUIP REPS & MAINT	500.00	
5012.52.2211 COMP REPS & MAINT	150.00	
5012.52.2212 COPIER MAINT	200.00	
5012.52.2220 AUTO REPS & MAINT	-	
<b>Totals</b>	<b>850.00</b>	
<b>5012.52.3200 COMMUNICATIONS/TELEPHONE/INTERNET</b>		
Description	Cost	Notes
Comcast	-	\$490/month and \$270/month
Verizon	-	
Employee Phone	480.00	1 Empl/\$40/month per phone
<b>Totals</b>	<b>480.00</b>	

**2024 PROPOSED BUDGET  
COURT DEPT DETAIL**

	Cost	Notes
<b>5012.52.3400 PRINTING &amp; BINDING</b>	<b>250.00</b>	
<b>5012.52.3500 TRAVEL</b>		
Description	Cost	Notes
ICJE Travel	500.00	Judicial/Court Education Travel/Hotel/Meals
TAC Travel	500.00	
Misc.	-	
	-	
<b>Totals</b>	<b>1,000.00</b>	
	Cost	Notes
<b>5012.52.3555 MEETINGS HOSTED/CITY</b>	-	
<b>5012.52.3600 DUES AND FEES</b>		
Description	Cost	Notes
Council of Municipal Court Clerks	100.00	
Health Plan - Chamber Fees	60.00	(\$5/month/employee/12mons
Notary	50.00	
Other	-	
<b>Totals</b>	<b>210.00</b>	
	Cost	Notes
<b>5012.52.3610 COURT APPEARANCE FEES</b>	<b>3,000.00</b>	

**2024 PROPOSED BUDGET  
COURT DEPT DETAIL**

<b>5012.52.3700 EDUCATION &amp; TRAINING</b>		
Description	Cost	Notes
ICJE - Court	500.00	Court Education/Certification
ICJE - Judge	250.00	Judicial Education/Certification
	-	Court Education
	-	
Other	-	
<b>Totals</b>	<b>750.00</b>	
<b>5012.52.3901 PRE-EMP DRUG SCREEN</b>	-	
<b>5012.52.3910 COURTWARE</b>	8,000.00	Court Summons/Citation/Case Processing Software
<b>5012.53.1100 OFFICE SUPPLIES</b>	925.00	
<b>5012.53.1103 POSTAGE</b>	250.00	Summons/Notices/Etc.
<b>5012.53.1109 COMPUTER SUPPLIES</b>		
<b>5012.53.1111 COMPUTER SOFTWARE</b>	-	
<b>5012.53.1150 SIGNS</b>		
<b>Totals</b>	<b>1,175.00</b>	
<b>5012.53.1600 SMALL EQUIPMENT</b>	<b>1,875.00</b>	
<b>5012.53.1900 GENERAL OP EXP - OTHER</b>	300.00	
<b>5012.53.1922 COVID EXPENSES</b>	-	
Sub-total of line item detail	112,243.00	

**2024 PROPOSED BUDGET  
COURT DEPT DETAIL**

5012.54.2410 MACHINERY	-	
5012.54.2200 VEHICLES	-	
5012.54.2400 COMPUTERS	-	
5012.54.2500 EQUIPMENT	-	
Totals	-	

5012.57.2100 PAYMENTS TO AGENCIES	16,000.00
5012.57.3100 BOND REFUNDS	7,500.00
Totals	<u>23,500.00</u>

<b>Departmental Total</b>	<u>135,743.00</u>
Round up total	
<b>Departmental Budget</b>	<u>135,743.00</u>

**CITY OF PINE LAKE  
2024 PROPOSED BUDGET**

**POLICE**

FUND	LINE ITEM	DESCRIPTION	2024	2025	2025	2025
			BUDGET AS AMENDED	BUDGET REQUEST	BUDGET AMENDED	BUDGET
<b>51 - PERSONAL SERVICES/EMPLOYEE BENEFITS</b>						
<b>Salaries and Wages</b>						
1	5013.51.1200	Regular Employees	174,053	174,053		
1	5013.51.1300	Part Time Employees	30,431	30,431		
1	5013.51.1305	Deferred Compensation	12,240	12,240		
1	5013.51.1400	Mayor Salary				
1	5013.51.1500	Council Salaries				
1	5013.51.1600	Overtime	750	750		
			<u>217,474</u>	<u>217,474</u>	<u>0</u>	<u>0</u>
<b>Employee Benefits</b>						
1	5013.51.2100	Group Ins	38,964	42,984		
1	5013.51.2101	Employees Benefits/Other	1,000	-		
1	5013.51.2200	F.I.C.A. Contributions	13,484	13,484		
1	5013.51.2300	Medicare	3,154	3,154		
1	5013.51.2400	Retirement	9,315	9,315		
1	5013.51.2600	Worker's Comp	13,638	13,638		
1	5013.51.2700	Unemployment Insurance				
			<u>79,555</u>	<u>82,575</u>	<u>0</u>	<u>0</u>
<b>Total 51 - Personal Services/Benefits</b>			<b>297,029</b>	<b>300,049</b>	<b>0</b>	<b>0</b>
<b>Professional</b>						
1	5013.52.1210	Legal Expenses	500	500		
1	5013.52.1290	Other Professional Services	1,000	1,000		
			<u>1,500</u>	<u>1,500</u>	<u>0</u>	<u>0</u>
<b>Other Contracted Services</b>						
1	5013.52.1499	Sophicity	1,715	4,740		
1	5013.52.1498	Technology	4,740	944		
			<u>6,455</u>	<u>5,684</u>	<u>0</u>	<u>0</u>

**CITY OF PINE LAKE  
2024 PROPOSED BUDGET  
POLICE**

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**Property Services**

**Cleaning Services**

1	5013.52.2100 Cleaning Services	2,400	2,400		
		2,400	2,400	0	0

Repairs and Maintenance

1	5013.52.2210 Equipment Repairs & Maintenance	1,000	1,000		
1	5013.52.2211 Computer Repairs & Maintenance				
1	5013.52.2212 Copier Maintenance	250	250		
1	5013.52.2220 Automobile Repairs & Maintenance	10,000	10,000		
1	5013.52.2230 Building Repairs & Maintenance	500	500		
1	5013.52.2240 Grounds Maintenance				
1	5013.52.2250 Street Repairs & Maintenance				
		11,750	11,750	0	0

**Rentals - Equipment**

1	5013.52.2320 Equipment Lease				
				0	0

<b>Total Property Services</b>	<b>14,150</b>	<b>14,150</b>	<b>0</b>	<b>0</b>
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**523000 - OTHER PURCHASED SERVICES**

**Insurance**

1	5013.52.3100 GIRMA - Liability Ins.	20,030	19,030		
1	5013.52.3110 Claims & Judgements	5,000	5,000		
	<b>Total Insurance</b>	<b>25,030</b>	<b>24,030</b>	<b>0</b>	<b>0</b>

1	5013.52.3200 Communications (Tele/Internet)	6,029	6,029		
1	5013.52.3400 Printing & Binding	500	500		
1	5013.52.3500 Travel	1,590	1,590		
1	5013.52.3600 Dues & Fees	365	365		
1	5013.52.3700 Education and Training	550	550		
1	5013.52.3800 Trash/Dumpster				
1	5013.52.3830 Landfill				
1	5013.52.3901 Pre-Employment Drug Testing	450	450		
1	5013.52.3910 Courtware				
		<b>9,484</b>	<b>9,484</b>	<b>0</b>	<b>0</b>

<b>Total 523000 - Other Purchased Services</b>	<b>34,514</b>	<b>33,514</b>	<b>0</b>	<b>0</b>
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<b>Total 52 - Purchased/Contracted Services</b>	<b>56,619</b>	<b>54,848</b>		
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**CITY OF PINE LAKE  
2024 PROPOSED BUDGET  
POLICE**

**53 - SUPPLIES**

General Supplies & Materials					
1	5013.53.1100	Office Supplies	500	500	
1	5013.53.1103	Postage	60	60	
1	5013.53.1104	Custodial Supplies			
1	5013.53.1104	Ammunition	375	400	
1	5013.53.1105	Special Programs	80	150	
1	5013.53.1109	Computer Supplies			
1	5013.53.1111	Computer Software	240	240	
1	5013.53.1150	Signs			
<b>Total General Supplies &amp; Materials</b>			<b>1,255</b>	<b>1,350</b>	<b>0 0</b>
Utilities/Energy					
1	5013.53.1210	Water/Sewer	600	600	
1	5013.53.1220	Natural Gas	1,800	1,800	
1	5013.53.1230	Electricity	2,500	3,700	
1	5013.53.1231	Street Lights			
1	5013.53.1270	Gasoline	8,000	8,000.00	
<b>Total Utilities/Energy</b>			<b>12,900</b>	<b>14,100</b>	<b>0 0</b>
Other Supplies					
1	5013.53.1600	Small Equipment	350	350	
1	5013.53.1700	Other Supplies	250	250	
1	5013.53.1800	Uniforms	1,150	1,150	
<b>Total Other Supplies</b>			<b>1,750</b>	<b>1,750</b>	<b>0 0</b>
Other General Operating Expense					
1	5013.53.1900	General Operating Expense - Other	500	500	
1	5013.53.1902	Stormwater Fees			
1	5013.53.1922	COVID-19 Expenses			
<b>Total Other General Operating Exp</b>			<b>500</b>	<b>500</b>	<b>0 0</b>
<b>Total 53 - SUPPLIES</b>			<b>16,405</b>	<b>17,700</b>	<b>0 0</b>



**CITY OF PINE LAKE  
2024 PROPOSED BUDGET  
POLICE**

**54 - CAPITAL OUTLAYS**

	Machinery & Equipment				
1	5013.54.2100 Machinery				
1	5013.52.2200 Vehicles	0			
1	5013.54.2400 Computers				
1	5013.54.2500 Equipment				
		0	0	0	0
<b>Total 54 - CAPITAL OUTLAYS</b>		0	0	0	0
<b>TOTAL POLICE 013 EXPENSES</b>		370,053	372,597	0	0

**2024 PROPOSED BUDGET  
POLICE DEPT DETAIL**

	Cost	Notes
<b>5013.51.1200 REGULAR EMPLOYEES</b>	174,053.00	
<b>5013.51.1300 PART TIME EMPLOYEES</b>	30,431.00	
<b>5011.51.1305 DEFERRED COMPENSATION</b>	12,240.00	Cap Excess and Comp Time Payout
<b>5013.51.1600 OVERTIME</b>	750.00	
<b>Totals</b>	<b>217,474.00</b>	
<b>5013.51.2100 GROUP INSURANCE</b>		
Description	Cost	Notes
Medical	39,948.00	4 Emp at 832.35/month/12mons
Dental	2,136.00	4 Emp at 44.46/month/12mons
Vision	900.00	4 Emp at 6.17/month/12mons
<b>Totals</b>	<b>42,984.00</b>	
	Cost	Notes
<b>5013.51.2101 EMPLOYEES BEN/OTHER</b>	-	Max health plan cost reimbursement - 4 empl
<b>5013.51.2200 FICA</b>	13,484.00	IRS SS Rate (.062)
<b>5013.51.2300 MEDICARE</b>	3,154.00	IRS Med Rate (.0145)
<b>5013.51.2400 RETIRMENT</b>	9,315.00	5% of FT salary
<b>5013.51.2600 WORKER'S COMP</b>	13,638.00	Equal percentage increase of salaries increase
<b>5013.51.2700 UMEMPLOYMENT INS</b>	-	
<b>Totals</b>	<b>39,591.00</b>	
	Cost	Notes
<b>5013.52.1140 OTHER ADMIN SERVICES</b>	-	
<b>5013.52.1220 AUDITOR FEES</b>	-	
<b>5013.52.1210 LEGAL EXPENSES</b>	<b>500.00</b>	
<b>5013.52.1230 MUNICIPAL CODE</b>	-	
<b>5013.52.1290 OTHER PROFESSIONAL SERVICES</b>		
Description	Cost	Notes
Misc.	1,000.00	
<b>Totals</b>	<b>1,000.00</b>	

**2024 PROPOSED BUDGET  
POLICE DEPT DETAIL**

<b>5013.52.1499 VC3</b>		
Description	Cost	Notes
3rd Party IT Services - Admin	4,740.00	Server Host, IT Tech Support, Etc
	-	
	-	
<b>Totals</b>	<b>4,740.00</b>	
<b>5013.52.1498 TECHNOLOGY</b>		
Description	Cost	Notes
Adobe, etc	400.00	
Ga Technology Authority	144.00	
Police Security	400.00	
<b>Totals</b>	<b>944.00</b>	
<b>5013.52.2100 CLEANING SERVICES</b>		
Description	Cost	Notes
Police Dept	2,400.00	Ragtime Cleaning Solutions/\$500 per month
	-	
<b>Totals</b>	<b>2,400.00</b>	
<b>5013.52.2210 EQUIP REPS &amp; MAINT</b>		
Description	Cost	Notes
5013.52.2210 EQUIP REPS & MAINT	1,000.00	
5013.52.2211 COMP REPS & MAINT	-	
5013.52.2212 COPIER MAINT	250.00	
5013.52.2220 AUTO REPS & MAINT	10,000.00	
<b>Totals</b>	<b>11,250.00</b>	

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**2024 PROPOSED BUDGET  
POLICE DEPT DETAIL**

<b>5013.52.2230 BUILDING REPAIRS &amp; MAINTENANCE</b>		
Description	Cost	Notes
General repairs & maintenance	500.00	
	-	
<b>Totals</b>	<b>500.00</b>	
<b>5013.52.3100 GIRMA - LIABILITY INS</b>		
	<b>19,030.00</b>	17,300 for FY2024 plus 10% increase
<b>5013.52.3110 CLAIMS &amp; JUDGEMENTS</b>		
	<b>5,000.00</b>	
<b>5013.52.3200 COMMUNICATIONS/TELEPHONE/INTERNET</b>		
Description	Cost	Notes
Comcast	5,064.00	\$247/month and \$175/month
Verizon	485.00	Chief Phone
Employee Phone	480.00	1 Empl/\$40/month per phone
<b>Totals</b>	<b>6,029.00</b>	
<b>5013.52.3300 ADVERTISING</b>		
Description	Cost	Notes
Legal Organ Ads	-	Ace II Communications/Champion Newspaper
	-	
	-	
<b>Totals</b>		
<b>5013.52.3400 PRINTING &amp; BINDING</b>		
	<b>500.00</b>	Receipt Books/Binders/Printing
<b>5013.52.3500 TRAVEL</b>		
Description	Cost	Notes
Ga Chief's Assoc - Travel	340.00	
Ga Chief's Assoc - Hotel/Meals	1,250.00	
	-	
<b>Totals</b>	<b>1,590.00</b>	

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**2024 PROPOSED BUDGET  
POLICE DEPT DETAIL**

<b>5013.52.3600 DUES AND FEES</b>		
Description	Cost	Notes
GA Chief's Assoc Dues	125.00	Annual
Health Plan Dues	240.00	4 Emp/\$5each/\$20permonth/12months
Other	-	
<b>Totals</b>	<b>365.00</b>	
<b>5013.52.3700 EDUCATION &amp; TRAINING</b>		
Description	Cost	Notes
GA Chief's Association Conference	550.00	
Other	-	
<b>Totals</b>	<b>550.00</b>	
<b>5013.52.3901 PRE-EMP DRUG SCREEN</b>	450.00	
<b>5013.53.1005 SPECIAL PROGRAMS SUPP</b>	-	
<b>5013.53.1100 OFFICE SUPPLIES</b>	500.00	
<b>5013.53.1103 POSTAGE</b>	60.00	
<b>5013.53.1104 AMMUNITION</b>	400.00	
<b>5013.53.1105 SPECIAL PROGRAMS</b>	150.00	
<b>5013.53.1109 COMPUTER SUPPLIES</b>		
<b>5013.53.1111 COMPUTER SOFTWARE</b>	240.00	
<b>5013.53.1150 SIGNS</b>		
<b>Totals</b>	<b>1,350.00</b>	

**2024 PROPOSED BUDGET  
POLICE DEPT DETAIL**

<b>5013.53.1210 WATER &amp; SEWER</b>		
Description	Cost	Notes
459 Pine	600.00	DeKalb Co.
		DeKalb Co.
<b>Totals</b>	<b>600.00</b>	
<b>5013.53.1220 NATURAL GAS</b>		
Description	Cost	Notes
459 Pine	1,800.00	Scana
<b>Totals</b>	<b>1,800.00</b>	
<b>5013.53.1230 ELECTRICITY</b>		
Description	Cost	Notes
459 Pine	3,700.00	Increase in cost of Electricity - based on billing
<b>Totals</b>	<b>3,700.00</b>	
<b>5013.53.1270 GASOLINE</b>	<b>8,000.00</b>	
<b>5013.53.1600 SMALL EQUIPMENT</b>	<b>350.00</b>	
<b>5013.53.1700 OTHER SUPPLIES</b>		
Description	Cost	Notes
	250.00	
<b>Totals</b>	<b>250.00</b>	

**2024 PROPOSED BUDGET  
POLICE DEPT DETAIL**

	Cost	Notes
<b>5013.53.1800 UNIFORMS</b>	<b>1,150.00</b>	
<b>5013.53.1900 GENERAL OP EXP - OTHER</b>	<b>500.00</b>	
<b>5013.53.1922 COVID EXPENSES</b>	<b>-</b>	
Sub-total of line item detail	372,597.00	
<b>5013.54.2410 MACHINERY</b>	<b>-</b>	
<b>5013.54.2200 VEHICLES</b>	<b>-</b>	
<b>5013.54.2400 COMPUTERS</b>	<b>-</b>	
<b>5013.54.2500 EQUIPMENT</b>	<b>-</b>	
Totals	-	

<b>Departmental Total</b>	<b>372,597.00</b>
Round up total	
<b>Departmental Budget</b>	<b>372,597.00</b>

**CITY OF PINE LAKE  
2024 PROPOSED BUDGET**

**PUBLIC WORKS**

FUND	LINE ITEM	DESCRIPTION	2024		2025	
			BUDGET AS AMENDED	BUDGET REQUEST	BUDGET AMENDED	2025 BUDGET
<b>51 - PERSONAL SERVICES/EMPLOYEE BENEFITS</b>						
<b>Salaries and Wages</b>						
1	5014.51.1200	Regular Employees	17,680	33,280		
1	5014.51.1300	Part Time Employees				
1	5014.51.1305	Deferred Compensation				
1	5014.51.1600	Overtime	750	750		
		<b>Salaries &amp; Wages Total</b>	<b>18,430</b>	<b>34,030</b>	<b>0</b>	<b>0</b>
<b>Employee Benefits</b>						
1	5014.51.2100	Group Ins	10,999	5,853		
1	5014.51.2101	Employees Benefits/Other	500	-		
1	5014.51.2200	F.I.C.A. Contributions	1,144	2,110		
1	5014.51.2300	Medicare	268	494		
1	5014.51.2400	Retirement	2,482	1,702		
1	5014.51.2600	Worker's Comp	4,701	4,701		
1	5014.51.2700	Unemployment Insurance				
		<b>Employee Benefits Total</b>	<b>20,094</b>	<b>14,860</b>	<b>0</b>	<b>0</b>
<b>Total 51 - Personal Services/Benefits</b>			<b>38,524</b>	<b>48,890</b>	<b>0</b>	<b>0</b>
<b>52 - PURCHASED/CONTRACTED SERVICES</b>						
<b>Professional</b>						
1	5014.52.1210	Legal Expenses				
1	5014.52.1290	Other Professional Services	36,847	36,847		
		<b>Professional Total</b>	<b>36,847</b>	<b>36,847</b>	<b>0</b>	<b>0</b>
<b>Other Contracted Services</b>						
1	5014.52.1499	Sophicity				
1	5014.52.1498	Technology	460	460		
		<b>Other Contracted Services Total</b>	<b>460</b>	<b>460</b>	<b>0</b>	<b>0</b>



**CITY OF PINE LAKE  
2024 PROPOSED BUDGET  
PUBLIC WORKS**

**Property Services**

**Cleaning Services**

1	5014.52.2100 Cleaning Services	-	-	0	0
		0	0	0	0

Repairs and Maintenance

1	5014.52.2210 Equipment Repairs & Maintenance	6,250	6,250.00		
1	5014.52.2211 Computer Repairs & Maintenance				
1	5014.52.2212 Copier Maintenance				
1	5014.52.2220 Automobile Repairs & Maintenance	2,000	5,000		
1	5014.52.2230 Building Repairs & Maintenance	2,500	6,000		
1	5014.52.2240 Grounds Maintenance	4,500	4,500		
1	5014.52.2250 Street Repairs & Maintenance	15,656	17,550		
		<b>Repairs &amp; Maintenance Total</b>	<b>39,300</b>	<b>0</b>	<b>0</b>

**Rentals - Equipment**

1	5014.52.2320 Equipment Lease				
		<b>Equipment Lease Total</b>		<b>0</b>	<b>0</b>

<b>Total Property Services</b>	<b>30,906</b>	<b>39,300</b>	<b>0</b>	<b>0</b>
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**523000 - OTHER PURCHASED SERVICES**

**Insurance**

1	5014.52.3100 GIRMA - Liability Ins.	4,602	8,146		
1	5014.52.3110 Claims & Judgements	1,000	1,000		
		<b>Total Insurance</b>	<b>9,146</b>	<b>0</b>	<b>0</b>

1	5014.52.3200 Communications (Tele/Internet)	1,985	2,460		
1	5014.52.3500 Travel				
1	5014.52.3600 Dues & Fees	60	60		
1	5014.52.3700 Education and Training	800	800		
1	5014.52.3800 Trash/Dumpster				
1	5014.52.3830 Landfill	1,200	1,200		
1	5014.52.3901 Pre-Employment Drug Testing				
		<b>4,045</b>	<b>4,520</b>	<b>0</b>	<b>0</b>

<b>Total 523000 - Other Purchased Services</b>	<b>9,647</b>	<b>13,666</b>	<b>0</b>	<b>0</b>
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**CITY OF PINE LAKE  
2024 PROPOSED BUDGET  
PUBLIC WORKS**

**524000 - CONTRACT LABOR**

1	5014.52.4000	Contract Labor	15,000	25,000		
<b>Total 524000 - Contract Labor</b>			15,000	25,000	0	0
<b>Total 52 - Purchased/Contracted Services</b>			92,860	115,273	0	0

**53 - SUPPLIES**

General Supplies & Materials

5014.53.1104	Custodial Supplies	200	200		
5014.53.1111	Computer Software				
5014.53.1150	Signs	4,000	4,000		

<b>Total General Supplies &amp; Materials</b>		4,200	4,200	0	0
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**Utilities/Energy**

1	5014.53.1210	Water/Sewer				
1	5014.53.1220	Natural Gas				
1	5014.53.1230	Electricity	2,500	4,250		
1	5014.53.1231	Street Lights	11,650	14,600		
1	5014.53.1270	Gasoline	2,500	3,000		
<b>Total Utilities/Energy</b>			16,650	21,850	0	0

**Other Supplies**

1	5014.53.1600	<b>Small Equipment</b>	1,500	1,500		
1	5014.53.1700	<b>Other Supplies</b>	1,250	1,250		
1	5014.53.1800	<b>Uniforms</b>	400	400		
<b>Total Other Supplies</b>			3,150	3,150	0	0

Other General Operating Expense

1	5014.53.1900	<b>General Operating Expense - Other</b>	1,500	1,500		
1	5014.53.1902	<b>Stormwater Fees</b>				
1	5014.53.1922	<b>COVID-19 Expenses</b>				
<b>Total Other General Operating Exp</b>			1,500	1,500	0	0

<b>Total 53 - SUPPLIES</b>			<b>25,500</b>	<b>30,700</b>	<b>0</b>	<b>0</b>
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**CITY OF PINE LAKE  
2024 PROPOSED BUDGET  
PUBLIC WORKS**

**54 - CAPITAL OUTLAYS**

	Machinery & Equipment				
1	5014.54.2100 <b>Machinery</b>				
1	5014.52.2200 <b>Vehicles</b>		-		
1	5012.54.2400 <b>Computers</b>				
1	5014.54.2500 <b>Equipment</b>	<b>66,585</b>			
		<b>66,585</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total 54 - CAPITAL OUTLAYS</b>		<b>66,585</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL PUBLIC WORKS EXPENSES</b>		<b>223,469</b>	<b>194,863</b>	<b>0</b>	<b>0</b>

**2024 PROPOSED BUDGET  
PW DEPT DETAIL**

	Cost	Notes
<b>5014.51.1200 REGULAR EMPLOYEES</b>	<b>33,280.00</b>	
<b>5014.51.1300 PART TIME EMPLOYEES</b>	-	
<b>5011.51.1305 DEFERRED COMPENSATION</b>		
<b>5014.51.1600 OVERTIME</b>	750.00	
<b>Totals</b>	<b>34,030.00</b>	
<b>5014.51.2100 GROUP INSURANCE</b>		
Description	Cost	Notes
Medical	4,940.10	0.5 Emp at 823.35/month/12mons (was 1.5 emp)
Dental	801.00	0.5 Emp at 44.46/month/12mons
Vision	112.00	0.5 Emp at 6.17/month/12mons
<b>Totals</b>	<b>5,853.10</b>	
	Cost	Notes
<b>5014.51.2101 EMPLOYEES BEN/OTHER</b>	-	Max health plan cost reimbursement to empl
<b>5014.51.2200 FICA</b>	2,110.00	IRS SS Rate (.062)
<b>5014.51.2300 MEDICARE</b>	494.00	IRS Med Rate (.0145)
<b>5014.51.2400 RETIRMENT</b>	1,702.00	5% of FT salary
<b>5014.51.2600 WORKER'S COMP</b>	4,701.00	Equal percentage increase of salaries increase
<b>5014.51.2700 UMEMPLOYMENT INS</b>	-	
<b>Totals</b>	<b>9,007.00</b>	
	Cost	Notes
<b>5014.52.1290 OTHER PROFESSIONAL SERVICES</b>		
Description	Cost	Notes
Pole Decorations	1,000.00	Branam Lighting
	35,847.00	Increase contract scenaria (based on 2024)
<b>Totals</b>	<b>36,847.00</b>	
<b>5014.52.1499 VC3</b>		
Description	Cost	Notes
		Server Host, IT Tech Support, Etc
	-	
	-	

**2024 PROPOSED BUDGET  
PW DEPT DETAIL**

<b>5014.52.1498 TECHNOLOGY</b>		
Description	Cost	Notes
Public Works Shop Security	460.00	EMC Security
<b>Totals</b>	<b>460.00</b>	
<b>5014.52.2100 CLEANING SERVICES</b>		
Description	Cost	Notes
	-	Ragtime Cleaning Solutions/\$175 per month
	-	
<b>Totals</b>	-	
<b>5014.52.2210 EQUIP REPS &amp; MAINT</b>		
Description	Cost	Notes
	6,250.00	
<b>5014.52.2220 AUTO REPS &amp; MAINT</b>	5,000.00	Subject to change baased on new/lease equip
<b>Totals</b>	<b>11,250.00</b>	scenario.
<b>5014.52.2230 BUILDING REPAIRS &amp; MAINTENANCE</b>		
Description	Cost	Notes
General repairs & maintenance	6,000.00	Based on 2024 costs
	-	
<b>Totals</b>	<b>6,000.00</b>	
<b>5014.52.2240 GROUNDS MAINTENANCE</b>	4,500.00	
		LMIG allocation plus 30% match
<b>5014.52.2250 STREET REPS &amp; MAINT</b>	17,550.00	Patching, potholes, striping
		2024 amend- to add 2024 supplemental LMIG
<b>5014.52.2320 EQUIPMENT LEASE</b>	-	
<b>5014.52.3100 GIRMA - LIABILITY INS</b>	8,146.00	equal 7405 x 10%
<b>5014.52.3110 CLAIMS &amp; JUDGEMENTS</b>	1,000.00	

**2024 PROPOSED BUDGET  
PW DEPT DETAIL**

<b>5014.52.3200 COMMUNICATIONS/TELEPHONE/INTERNET</b>		
Description	Cost	Notes
	-	
Verizon	960.00	PW Cell Phone (40 x 2 x 12)
Comcast	1,500.00	Shop
<b>Totals</b>	<b>2,460.00</b>	
<b>5014.52.3600 DUES AND FEES</b>		
Description	Cost	Notes
	-	Annual
Health Plan Dues	60.00	1 Emp/\$5each/\$5permonth
Other	-	
<b>Totals</b>	<b>60.00</b>	
<b>5014.52.3700 EDUCATION &amp; TRAINING</b>		
Description	Cost	Notes
Storm Water Inspection Training	800.00	
Other	-	
<b>Totals</b>	<b>800.00</b>	
<b>5011.52.3830 LANDFILL</b>	<b>1,200.00</b>	
<b>5011.52.3901 PRE-EMP DRUG SCREEN</b>	-	
<b>5011.52.4000 CONTRACT LABOR</b>	<b>25,000.00</b>	Tree Removal, Landscaping, Supplemental
	Cost	Notes
<b>5014.53.1104 CUSTODIAL SUPPLIES</b>	200.00	
<b>5014.53.1150 SIGNS</b>	4,000.00	
<b>Totals</b>	<b>4,200.00</b>	

**2024 PROPOSED BUDGET  
PW DEPT DETAIL**

<b>5014.53.1230 ELECTRICITY</b>		
Description	Cost	Notes
463 Clubhouse - Shop	4,250.00	Increase in Electricity
<b>Totals</b>	<b>4,250.00</b>	
<b>5014.53.1231 STREET LIGHTS</b>		
	<b>14,600.00</b>	Increase in electricity
<b>5014.53.1270 GASOLINE</b>		
	<b>3,000.00</b>	
<b>5014.53.1600 SMALL EQUIPMENT</b>		
	<b>1,500.00</b>	
<b>5014.53.1700 OTHER SUPPLIES</b>		
Description	Cost	Notes
	1,250.00	
<b>Totals</b>	1,250.00	
	Cost	Notes
<b>5014.53.1800 UNIFORMS</b>		
	400.00	
<b>5014.53.1900 GENERAL OP EXP - OTHER</b>		
	<b>1,500.00</b>	Analytical Environmental - Lake Testing
Sub-total of line item detail	194,863.10	
<b>5014.54.2410 MACHINERY</b>		
	-	
<b>5014.54.2200 VEHICLES</b>		
	-	Public Works Vehicles (Potential Lease Purchase)
<b>5014.54.2400 COMPUTERS</b>		
	-	\$50K in SPLOST II for vehicles and/or equip
<b>5014.54.2500 EQUIPMENT</b>		
	-	Public Works Equipment (Potential Lease Purchase)
Totals	-	

<b>Departmental Total</b>	<u>194,863.10</u>
Round up total	
<b>Departmental Budget</b>	<u>194,863.10</u>

**CITY OF PINE LAKE  
2024 PROPOSED BUDGET**

**RECREATION**  
2024                      2025                      2025  
**BUDGET AS      BUDGET      BUDGET      2025**  
**AMENDED      REQUEST      AMENDED      BUDGET**

FUND	LINE ITEM	DESCRIPTION	BUDGET AS AMENDED	BUDGET REQUEST	BUDGET AMENDED	2025 BUDGET
<b>51 - PERSONAL SERVICES/EMPLOYEE BENEFITS</b>						
<b>Salaries and Wages</b>						
1	5023.51.1200	Regular Employees				
1	5023.51.1300	Part Time Employees	13,125	13,125		
1	5023.51.1305	Deferred Compensation				
1	5023.51.1600	Overtime				
			13,125	13,125	0	0
<b>Employee Benefits</b>						
1	5023.51.2100	Group Ins				
1	5023.51.2101	Employees Benefits/Other				
1	5023.51.2200	F.I.C.A. Contributions	814	814		
1	5023.51.2300	Medicare	191	191		
1	5023.51.2400	Retirement				
1	5023.51.2600	Worker's Comp	80	80		
1	5023.51.2700	Unemployment Insurance				
			1,085	1,085	0	0
<b>Total 51 - Personal Services/Benefits</b>			<b>14,210</b>	<b>14,210</b>	<b>0</b>	<b>0</b>
<b>52 - PURCHASED/CONTRACTED SERVICES</b>						
<b>Property Services</b>						
<b>Cleaning Services</b>						
1	5023.52.2100	Cleaning Services	4,100	4,900		
			4,100	4,900	0	0
<b>Repairs and Maintenance</b>						
1	5023.52.2210	Equipment Repairs & Maintenance	200	200		
1	5023.52.2320	Equipment Lease	800			
1	5023.52.2230	Building Repairs & Maintenance	1,500	1,500		
			2,500	1,700	0	0
<b>Total Property Services</b>			<b>7,400</b>	<b>7,400</b>	<b>0</b>	<b>0</b>



**CITY OF PINE LAKE  
2024 PROPOSED BUDGET  
RECREATION**

**523000 - OTHER PURCHASED SERVICES**

**Insurance**

1	5023.52.3100	GIRMA - Liability Ins.	1,464	1,610		
1	5023.52.3110	Claims & Judgements		-		
<b>Total Insurance</b>			<b>1,464</b>	<b>1,610</b>	<b>0</b>	<b>0</b>

1	5023.52.3200	Communications (Tele/Internet)	4,464	4,464		
			<b>4,464</b>	<b>4,464</b>	<b>0</b>	<b>0</b>

<b>Total 523000 - Other Purchased Services</b>			<b>5,928</b>	<b>6,074</b>	<b>0</b>	<b>0</b>
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<b>Total 52 - Purchased/Contracted Services</b>			<b>13,328</b>	<b>13,474</b>	<b>0</b>	<b>0</b>
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**53 - SUPPLIES**

General Supplies & Materials

	5023.53.1104	Custodial Supplies	1,500	1,500		
	5023.53.1111	Computer Software				
	5023.53.1150	Signs	2,000	2,000		
<b>Total General Supplies &amp; Materials</b>			<b>3,500</b>	<b>3,500</b>	<b>0</b>	<b>0</b>

**Utilities/Energy**

1	5023.53.1210	Water/Sewer	200	200		
1	5023.53.1220	Natural Gas	3,000	3,000		
1	5023.53.1230	Electricity	3,500	3,800		
<b>Total Utilities/Energy</b>			<b>6,700</b>	<b>7,000</b>	<b>0</b>	<b>0</b>

**Other Supplies**

1	5011.53.1600	<b>Small Equipment</b>	200	200		
1	5011.53.1700	<b>Other Supplies</b>	0	0		
1	5011.53.1800	<b>Uniforms</b>		0		
<b>Total Other Supplies</b>			<b>200</b>	<b>200</b>	<b>0</b>	<b>0</b>

**CITY OF PINE LAKE  
2024 PROPOSED BUDGET  
RECREATION**

**Other General Operating Expense**

1	5023.53.1900	<b>General Operating Expense - Other</b>	1,300	1,300		
1	5023.53.1902	<b>Stormwater Fees</b>				
1	5023.53.1922	<b>COVID-19 Expenses</b>				
<b>Total Other General Operating Exp</b>			1,300	1,300	0	0

<b>Total 53 - SUPPLIES</b>			<b>11,700</b>	<b>12,000</b>	<b>0</b>	<b>0</b>
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**54 - CAPITAL OUTLAYS**

Machinery & Equipment

1	5023.54.2100	<b>Machinery</b>				
1	5023.52.2200	<b>Vehicles</b>				
1	5023.54.2400	<b>Computers</b>				
1	5023.54.2500	<b>Equipment</b>				
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Total 54 - CAPITAL OUTLAYS</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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<b>TOTAL RECREATION EXPENSES</b>			<b>39,238</b>	<b>39,684</b>	<b>0</b>	<b>0</b>
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**2024 PROPOSED BUDGET  
REC DETAIL**

	Cost	Notes
<b>5023.51.1200 REGULAR EMPLOYEES</b>	-	
<b>5023.51.1300 PART TIME EMPLOYEES</b>	13,125.00	
<b>5011.51.1305 DEFERRED COMPENSATION</b>		
<b>5023.51.1600 OVERTIME</b>	-	
<b>Totals</b>	<b>13,125.00</b>	
<b>5023.51.2100 GROUP INSURANCE</b>		
Description	Cost	Notes
Medical	-	0 Emp at 748.50/month/12mons
Dental	-	0 Emp at 44.46/month/12mons
Vision	-	0 Emp at 6.17/month/12mons
	-	
<b>Totals</b>		
Cost	Notes	
<b>5023.51.2101 EMPLOYEES BEN/OTHER</b>	-	Max health plan cost reimbursement to empl
<b>5023.51.2200 FICA</b>	814.00	IRS SS Rate (.062)
<b>5023.51.2300 MEDICARE</b>	191.00	IRS Med Rate (.0145)
<b>5023.51.2400 RETIRMENT</b>	-	
<b>5023.51.2600 WORKER'S COMP</b>	80.00	Equal percentage increase of salaries increase
<b>5023.51.2700 UMEMPLOYMENT INS</b>	-	
<b>Totals</b>	<b>1,085.00</b>	
Cost	Notes	
<b>5023.52.2100 CLEANING SERVICES</b>		
Description	Cost	Notes
Clubhouse/Beach House	4,900.00	Ragtime /\$175 per mon bldgs/\$50mon playground
	-	
<b>Totals</b>	<b>4,900.00</b>	

**2024 PROPOSED BUDGET  
REC DETAIL**

<b>5023.52.2210 EQUIP REPS &amp; MAINT</b>	200.00	
<b>5011.52.2211 COMP REPS &amp; MAINT</b>	-	
<b>5011.52.2212 COPIER MAINT</b>	-	
<b>5023.52.2220 AUTO REPS &amp; MAINT</b>	-	
<b>Totals</b>	<b>200.00</b>	
<b>5023.52.2230 BUILDING REPAIRS &amp; MAINTENANCE</b>		
Description	Cost	Notes
General repairs & maintenance	1,500.00	
	-	
<b>Totals</b>	<b>1,500.00</b>	
<b>5023.52.2320 EQUIPMENT LEASE</b>	<b>800.00</b>	Porta-potty
<b>5023.52.3100 GIRMA - LIABILITY INS</b>	<b>1,610.00</b>	equals 1464 plus 10%
<b>5023.52.3110 CLAIMS &amp; JUDGEMENTS</b>	-	
<b>5023.52.3200 COMMUNICATIONS/TELEPHONE/INTERNET</b>		
Description	Cost	Notes
	-	
Cell Phone	480.00	Facility Rental Cell Phone
Comcast	3,984.00	Comcast (\$332/month)
<b>Totals</b>	<b>4,464.00</b>	
<b>5023.53.1100 OFFICE SUPPLIES</b>	-	
<b>5023.53.1103 POSTAGE</b>	-	
<b>5023.53.1104 CUSTODIAL SUPPLIES</b>	1,500.00	Restroom/Facility Supplies
<b>5023.53.1150 SIGNS</b>	2,000.00	
<b>Totals</b>	<b>3,500.00</b>	

**2024 PROPOSED BUDGET  
REC DETAIL**

<b>5023.53.1210 WATER &amp; SEWER</b>		
Description	Cost	Notes
	200.00	DeKalb Co.
		DeKalb Co.
<b>Totals</b>	<b>200.00</b>	
<b>5023.53.1220 NATURAL GAS</b>		
Description	Cost	Notes
	3,000.00	Scana
<b>Totals</b>	<b>3,000.00</b>	
<b>5023.53.1230 ELECTRICITY</b>		
Description	Cost	Notes
300 Clubhouse/4580 Lakeshore	3,800.00	
<b>Totals</b>	<b>3,800.00</b>	
<b>5023.53.1600 SMALL EQUIPMENT</b>	<b>200.00</b>	
<b>5023.53.1900 GENERAL OP EXP - OTHER</b>	<b>1,300.00</b>	
Sub-total of line item detail	39,684.00	

<b>Departmental Total</b>	39,684.00
Round up total	
<b>Departmental Budget</b>	<b>39,684.00</b>

CITY OF PINE LAKE  
2024 PROPOSED BUDGET  
DEBT SERVICE

Debt Service	2024 Budget as Amended	2025 Budget Request	2025 Budget
<b>61 · TRANSFERS</b>			
611006 · TRANSFER FROM GENERAL FUND - Public Works Vehicles			
611006 · TRANSFER FROM GENERAL FUND - Leaf Machine	0	34,337	0
<b>Total 61 · TRANSFERS</b>	<b>0</b>	<b>34,337</b>	<b>0</b>
<b>Expense</b>			
<b>58 · DEBT SERVICE</b>			
<b>581000 · PRINCIPAL</b>			
581315 Public Works Vehicles			
581310 · CAPITAL LEASE PRINCIPAL	0	28,794	0
<b>Total 581000 · PRINCIPAL</b>	<b>0</b>	<b>28,794</b>	<b>0</b>
<b>582000 · INTEREST</b>			
581315 Public Works Vehicles			
582302 · INTEREST EXPENSE OTHER	0	5,543	0
<b>Total 582000 · INTEREST</b>	<b>0</b>	<b>5,543</b>	<b>0</b>
<b>Total 58 · DEBT SERVICE</b>	<b>0</b>	<b>34,337</b>	<b>0</b>
<b>Debt Service Total Expense</b>	<b>0</b>	<b>34,337</b>	<b>0</b>
Net		0	

Annual GMA Lease Payment for Police Vehicle and Leaf Loader

CITY OF PINE LAKE  
2024 PROPOSED BUDGET  
DDA BOND

Downtown Development Authority Bond	2024 Budget as Amended	2025 Budget Request	2025 Budget
<b>61 · TRANSFERS</b>			
611006 · TRANSFER FROM GENERAL FUND	77,230	77,230	-
<b>Total 61 · TRANSFERS</b>	77,230	77,230	-
<b>Expense</b>			
<b>58 · DEBT SERVICE</b>			
581000 · PRINCIPAL			
581301 · BOND PAYMENT - DDA	56,840	62,003	-
<b>Total 581000 · PRINCIPAL</b>	56,840	62,003	-
582000 · INTEREST			
582301 · INTEREST EXPENSE - DDA BOND	20,390	15,227	-
<b>Total 582000 · INTEREST</b>	20,390	15,227	-
<b>Total 58 · DEBT SERVICE</b>	77,230	77,230	-
<b>DDA Bond Total Expense</b>	77,230	77,230	-

CITY OF PINE LAKE  
2024 PROPOSED BUDGET  
CAPITAL PROJECTS

Capital	2023 Budget as Amended	2024 Budget Request	2024 Budget
<b>Revenues</b>			
36 · INTEREST REVENUE			
361000 · INTEREST	0	0	0
<b>Total 36 · INTEREST REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>
38 · MISCELLANEOUS REVENUE			
381000 · MISCELLANEOUS INCOME	0	0	0
<b>Total 38 · MISCELLANEOUS REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>
TO FUND BALANCE	0	0	0
FUND BALANCE - ENDING	0	0	0
<b>Expense</b>			
54 · CAPITAL OUTLAYS			
541000 · PROPERTY			
541100 · SITES	0	0	0
541200 · SITE IMPROVEMENTS	0	0	0
541300 · BUILDINGS & IMPROVE.	0	0	0
<b>Total 541000 · PROPERTY</b>	<b>0</b>	<b>0</b>	<b>0</b>
542000 · MACHINERY & EQUIPMENT			
542100 · MACHINERY	0	0	0
542200 · VEHICLES	0	0	0
<b>Total 542000 · MACHINERY &amp; EQUIPMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total 54 · CAPITAL OUTLAYS</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Capital Total Expense</b>	<b>0</b>	<b>0</b>	<b>0</b>



CITY OF PINE LAKE  
2024 PROPOSED BUDGET  
SPLOST I

SPLOST I	Approved 2024 Budget	2024 Budget as Amended	Proposed 2025 Budget	2025 Budget
<b>Revenues</b>				
31 · TAXES				
313000 · GENERAL SALES AND USE TAXES				
313900 · SPLOST	125,000	125,000	0	0
<b>Total 313000 · GENERAL SALES AND USE TAXES</b>	<b>125,000</b>	<b>125,000</b>	<b>0</b>	<b>0</b>
<b>Total 31 · TAXES</b>	<b>125,000</b>	<b>125,000</b>	<b>0</b>	<b>0</b>
33 · INTERGOVERNMENTAL REVENUES				
334000 · STATE GOVERNMENT GRANTS				
334005 · LMIG Program	0	11,382	0	0
<b>Total 334000 · STATE GOVERNMENT GRANTS</b>	<b>0</b>	<b>11,382</b>	<b>0</b>	<b>0</b>
<b>Total 33 · INTERGOVERNMENTAL REVENUES</b>	<b>0</b>	<b>11,382</b>	<b>0</b>	<b>0</b>
<b>Total Revenues</b>	<b>125,000</b>	<b>136,382</b>	<b>0</b>	<b>0</b>
<b>BEGINNING FUND BALANCE</b>	<b>442,173</b>	<b>442,173</b>		
<b>TO FUND BALANCE</b>	<b>-226,599</b>	<b>-226,599</b>	<b>0</b>	<b>0</b>
<b>ENDING FUND BALANCE</b>	<b>215,574</b>	<b>215,574</b>	<b>215,574</b>	<b>215,574</b>
<b>Expense</b>				
52 · PURCHASES/CONTRACTED SERVICES				
521000 · PROFESSIONAL & TECHNICAL SRVCS				
521401 · CONTRACTED SERVICES	11,599	11,599	0	0
<b>Total 521000 · PROFESSIONAL &amp; TECH. SRVCS</b>	<b>11,599</b>	<b>11,599</b>	<b>0</b>	<b>0</b>
522000 · PROPERTY SERVICES				
522200 · REPAIRS AND MAINTENANCE				
522230 · BUILDING REPAIRS & MAINTENANCE	0			
522250 · STREET MAINTENANCE & REPAIRS	320,000	331,382	0	0
<b>Total 522200 · REPAIRS AND MAINTENANCE</b>	<b>320,000</b>	<b>331,382</b>	<b>0</b>	<b>0</b>
<b>Total 522000 · PROPERTY SERVICES</b>	<b>320,000</b>	<b>331,382</b>	<b>0</b>	<b>0</b>

CITY OF PINE LAKE  
2024 PROPOSED BUDGET  
SPLOST I

<b>Total 52 · PURCHASES/CONTRACTED SERVICES</b>	331,599	342,981	0	0
<b>53 · SUPPLIES</b>				
<b>531000 · SUPPLIES</b>				
531900 · OTHER GENERAL OPERATING EXP	0	0	0	0
<b>Total 531000 · SUPPLIES</b>	0	0	0	0
<b>Total 53 · SUPPLIES</b>	0	0	0	0
<b>54 · CAPITAL OUTLAYS</b>				
<b>541000 · PROPERTY</b>				
541300 · BUILDINGS & BUILDING IMPROV.	0	0	0	0
<b>Total 541000 · PROPERTY</b>	0	0	0	0
<b>542000 · MACHINERY &amp; EQUIPMENT</b>				
542200 · VEHICLES/EQUIPMENT	20,000	20,000	0	0
<b>542000 · MACHINERY &amp; EQUIPMENT</b>	20,000	20,000	0	0
<b>Total 54 · CAPITAL OUTLAYS</b>	20,000	20,000	0	0
<b>SPLOST Total Expense</b>	<b>351,599</b>	<b>362,981</b>	<b>0</b>	<b>0</b>
Net Income	-226,599	-226,599	0	0

CITY OF PINE LAKE  
2024 PROPOSED BUDGET  
SPLOST II

SPLOST I	Approved 2024 Budget	2024 Budget as Amended	Proposed 2025 Budget	2025 Budget
<b>Revenues</b>				
<b>31 · TAXES</b>				
<b>313000 · GENERAL SALES AND USE TAXES</b>				
<b>313900 · SPLOST</b>	0		144,000	0
<b>Total 313000 · GENERAL SALES AND USE TAXES</b>	0	0	144,000	0
<b>Total 31 · TAXES</b>	0	0	144,000	0
<b>33 · INTERGOVERNMENTAL REVENUES</b>				
<b>334000 · STATE GOVERNMENT GRANTS</b>				
<b>334005 · LMIG Program</b>	0	0	0	0
<b>Total 334000 · STATE GOVERNMENT GRANTS</b>	0	0	0	0
<b>Total 33 · INTERGOVERNMENTAL REVENUES</b>	0	0	0	0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>144,000</b>	<b>0</b>
<b>TO FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>144,000</b>	<b>0</b>
<b>ENDING FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>144,000</b>	<b>144,000</b>
<b>Expense</b>				
<b>52 · PURCHASES/CONTRACTED SERVICES</b>				
<b>521000 · PROFESSIONAL &amp; TECHNICAL SRVCS</b>				
<b>521401 · CONTRACTED SERVICES</b>	0	0	0	0
<b>Total 521000 · PROFESSIONAL &amp; TECH. SRVCS</b>	0	0	0	0

CITY OF PINE LAKE  
2024 PROPOSED BUDGET  
SPLOST II

**522000 · PROPERTY SERVICES**

**522200 · REPAIRS AND MAINTENANCE**

522230 · BUILDING REPAIRS & MAINT 0

522250 · STREET MAINTENANCE & REPAIRS 0 0 0 0

**Total 522200 · REPAIRS AND MAINTENANCE 0 0 0 0**

**Total 522000 · PROPERTY SERVICES 0 0 0 0**

**Total 52 · PURCHASES/CONTRACTED SERVICES 0 0 0 0**

**53 · SUPPLIES**

**531000 · SUPPLIES**

531900 · OTHER GENERAL OPERATING EXP 0 0 0 0

**Total 531000 · SUPPLIES 0 0 0 0**

**Total 53 · SUPPLIES 0 0 0 0**

**54 · CAPITAL OUTLAYS**

**541000 · PROPERTY**

541300 · BUILDINGS & BUILDING IMPROV. 0 0 0 0

**Total 541000 · PROPERTY 0 0 0 0**

**542000 · MACHINERY & EQUIPMENT**

542200 · VEHICLES/EQUIPMENT 0 0 0 0

**542000 · MACHINERY & EQUIPMENT 0 0 0 0**

**Total 54 · CAPITAL OUTLAYS 0 0 0 0**

**SPLOST Total Expense 0 0 0 0**

Net Income

**0 0 144,000 0**

CITY OF PINE LAKE  
2024 PROPOSED BUDGET  
SPLOST II

144000

CITY OF PINE LAKE  
2024 PROPOSED BUDGET  
ARPA FUND 12

ARPA Fund	Actual 2024 Budget	Approved 2024 Budget	Revised 2024 Budget	Proposed 2025 Budget
<b>Revenues</b>				
33 · INTERGOVERNMENTAL REVENUES				
332000 · FEDERAL GOVERNMENT TRANSFERS				
332100 · ARPA FISCAL RECOVERY FUNDS	0	0	0	0
Total 332000 · FEDERAL GOVERNMENT TRANSFERS	0	0	0	0
<b>Total 33 · INTERGOVERNMENTAL REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TO FUND BALANCE</b>	<b>0</b>	<b>140,786</b>	<b>0</b>	<b>0</b>
<b>ENDING FUND BALANCE</b>	<b>0</b>	<b>140,786</b>	<b>0</b>	<b>0</b>
<b>Expense</b>				
52 · PURCHASES/CONTRACTED SERVICES				
521000 · PROFESSIONAL & TECHNICAL SRVCS				
521401 · CONTRACTED SERVICES	0	0	0	0
Total 521000 · PROFESSIONAL & TECH. SRVCS	0	0	0	0
<b>Total 52 · PURCHASES/CONTRACTED SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
53 · SUPPLIES				
531000 · SUPPLIES				
531900 · OTHER GENERAL OPERATING EXP	0	0	0	0
Total 531000 · SUPPLIES	0	0	0	0
<b>Total 53 · SUPPLIES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

CITY OF PINE LAKE  
 2024 PROPOSED BUDGET  
 ARPA FUND 12

**54 · CAPITAL OUTLAYS**

**541000 · PROPERTY**

<b>541300 · BUILDINGS &amp; BUILDING IMPROV.</b>	0	0	0	0
<b>Total 541000 · PROPERTY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**542000 · MACHINERY & EQUIPMENT**

<b>542200 · VEHICLES</b>	0	0	0	0
<b>542000 · MACHINERY &amp; EQUIPMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Total 54 · CAPITAL OUTLAYS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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**61 · TRANSFERS**

<b>611009 · TRANSFER TO GENERAL FUND</b>	0	0	0	0
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<b>Total 61 · TRANSFERS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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<b>ARPA Total Expense</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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CITY OF PINE LAKE  
2024 PROPOSED BUDGET  
MCALLISTER FUND

McAllister Fund	Approved 2024 Budget	Revised 2024 Budget	Proposed 2025 Budget
<b>Revenues</b>			
<b>36 · INTEREST REVENUE</b>			
361000 · INTEREST	0	0	0
<b>Total 36 · INTEREST REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>To Fund Balance</b>		0	0
<b>Ending Fund Balance</b>	93,968	93,968	93,968
<b>Expense</b>			
<b>53· SUPPLIES</b>			
531900 · GRANT EXPENSES	0	0	0
<b>TOTAL 53· SUPPLIES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expense</b>	<b>0</b>	<b>0</b>	<b>0</b>



CITY OF PINE LAKE  
 2024 PROPOSED BUDGET  
 CONFISCATED ASSETS FUND

<b>Confiscated Assets</b>	<b>Approved 2024 Budget</b>	<b>Revised 2024 Budget</b>	<b>Proposed 2025 Budget</b>
<b>From Fund Balance</b>	500	500	500
<b>Fund Balance Ending</b>	2,939	2,939	2,439
<b>Expense</b>			
<b>53· SUPPLIES</b>			
<b>53190 · GRANT EXPENSES</b>	500	500	500
<b>TOTAL 53· SUPPLIES</b>	500	500	500
<b>Total Expense</b>	<b>500</b>	<b>500</b>	<b>500</b>

FY2024			Hourly	Bi-weekly	Annual	
Department	Employee	Title	Rate	Salary	Salary	
<b>Administration</b>	Vacant	Manager		3,615.39	94,000.14	
	Dagenhard	Asst. City Clerk		1,660.39	43,170.14	
	Varner	Admin. Coordinator	-	-	-	
					137,170.28	
					Full-time	137,170.28
					Part-time	-
<b>Court</b>						
	Capers	Court Clerk	21.64	1,731.20	45,011.20	
					45,011.20	
<b>Public Safety</b>						
	Y'Hudah-Green	Chief		2,299.13	59,777.38	
	Adkins	Corporal	17.04	1,363.20	35,443.20	
	Cooper	Corporal	17.13	1,370.40	35,630.40	
	Palms	Lt.	20.77	1,661.60	43,201.60	
	Stokes	Officer	17.44	610.40	15,870.40	
		TAC	16.00	560.00	14,560.00	
					204,482.98	
					Part-time	30,430.40
					Full-time	174,052.58
<b>Public Works</b>						
	Vacant	Laborer	16.00	1,280.00	33,280.00	
	Hodges	Laborer	16.00	1,280.00	33,280.00	
					66,560.00	
					Public works	33,280.00
					StormWater	33,280.00
<b>Recreation</b>						
	Seasonal	Beach Maintenance	12.00	480.00	4,320.00	
	Seasonal	Beach Monitor	12.00	480.00	4,320.00	
	Robinson	Facilities Coordinator		172.50	4,485.00	
					13,125.00	
					Total	466,349.46

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug
7,230.78	7,230.78	7,230.78	7,230.78	10,846.17	7,230.78	7,230.78	10,846.17
3,320.78	3,320.78	3,320.78	3,320.78	4,981.17	3,320.78	3,320.78	4,981.17
-	-	-	-	-	-	-	-
10,551.56	10,551.56	10,551.56	10,551.56	15,827.34	10,551.56	10,551.56	15,827.34
3,462.40	3,462.40	3,462.40	3,462.40	3,462.40	5,193.60	3,462.40	3,462.40
3,462.40	3,462.40	3,462.40	3,462.40	3,462.40	5,193.60	3,462.40	3,462.40
4,598.26	4,598.26	4,598.26	4,598.26	4,598.26	6,897.39	4,598.26	4,598.26
2,726.40	2,726.40	2,726.40	2,726.40	2,726.40	4,089.60	2,726.40	2,726.40
2,740.80	2,740.80	2,740.80	2,740.80	2,740.80	4,111.20	2,740.80	2,740.80
3,323.20	3,323.20	3,323.20	3,323.20	3,323.20	4,984.80	3,323.20	3,323.20
1,220.80	1,220.80	1,220.80	1,220.80	1,220.80	1,831.20	1,220.80	1,220.80
1,120.00	1,120.00	1,120.00	1,120.00	1,120.00	1,680.00	1,120.00	1,120.00
15,729.46	15,729.46	15,729.46	15,729.46	15,729.46	23,594.19	15,729.46	15,729.46
2,560.00	2,560.00	2,560.00	2,560.00	2,560.00	3,840.00	2,560.00	2,560.00
2,560.00	2,560.00	2,560.00	2,560.00	2,560.00	3,840.00	2,560.00	2,560.00
5,120.00	5,120.00	5,120.00	5,120.00	5,120.00	7,680.00	5,120.00	5,120.00
					1,440.00	960.00	960.00
					1,440.00	960.00	960.00
345.00	345.00	345.00	345.00	345.00	517.50	345.00	345.00
345.00	345.00	345.00	345.00	345.00	3,397.50	2,265.00	2,265.00

Sep	Oct	Nov	Dec		
7,230.78	7,230.78	7,230.78	7,230.78	94,000.14	
3,320.78	3,320.78	3,320.78	3,320.78	43,170.14	
-	-	-	-	-	
10,551.56	10,551.56	10,551.56	10,551.56	137,170.28	-
3,462.40	3,462.40	3,462.40	5,193.60	45,011.20	
3,462.40	3,462.40	3,462.40	5,193.60	45,011.20	-
4,598.26	4,598.26	4,598.26	6,897.39	59,777.38	
2,726.40	2,726.40	2,726.40	4,089.60	35,443.20	
2,740.80	2,740.80	2,740.80	4,111.20	35,630.40	
3,323.20	3,323.20	3,323.20	4,984.80	43,201.60	
1,220.80	1,220.80	1,220.80	1,831.20	15,870.40	
1,120.00	1,120.00	1,120.00	1,680.00	14,560.00	
15,729.46	15,729.46	15,729.46	23,594.19	204,482.98	-
2,560.00	2,560.00	2,560.00	3,840.00	33,280.00	
2,560.00	2,560.00	2,560.00	3,840.00	33,280.00	
5,120.00	5,120.00	5,120.00	7,680.00	66,560.00	-
960.00				4,320.00	
960.00				4,320.00	
345.00	345.00	345.00	517.50	4,485.00	
2,265.00	345.00	345.00	517.50	13,125.00	-
				466,349.46	