

GENERAL FUND

REVENUE

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

GENERAL FUND SUMMARY					
REVENUES	<u>2024 Approved Budget</u>		<u>2024 Revised Budget</u>		<u>2025 Proposed Budget</u>
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
Other Financing Sources	-		66,585		-
TOTAL CURRENT REVENUE	1,064,013		1,130,598		1,169,289
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)		-
From Fund Balance	69,865		69,865		268,465
To Fund Balance					-
Assigned Fund Balance	185,028		-		185,028
TOTAL GENERAL FUND REVENUE	1,070,435		1,137,020		1,141,159

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.

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.

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.

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.

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

TAXES

- 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

- 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.

INTERGOVERNMENTAL REVENUES

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

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

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

There is no estimation of contributions from private sources.

MISCELLANEOUS INCOME

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.

OTHER FINANCING SOURCES

- 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
TOTAL GENERAL FUND EXPENDITURES	1,070,435		1,139,664		1,141,159

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.

EXPENDITURES

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

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.

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

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.

DEPARTMENT 013 POLICE

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.

DEPARTMENT 014 PUBLIC WORKS

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

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.

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.

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.

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
REVENUES			
34 · CHARGES FOR SERVICES			
344000 · UTILITIES			
344140 · STORMWATER - CURRENT	60,000	60,000	60,000
344150 · STORMWATER - PRIOR YEARS	5,550	5,550	5,550
Total 344000 · UTILITIES & SANITATION	65,550	65,550	65,550
Total 34 · CHARGES FOR SERVICES	65,550	65,550	65,550
36 · INVESTMENT INCOME			
361000 · INTEREST INCOME	10	10	10
Total 36 · INVESTMENT INCOME	10	10	10
TOTAL CURRENT REVENUES TO NET POSITION	65,560 5,024	65,560 -5,024	65,560 -13,405
TOTAL STORMWATER FUND REVENUE	60,536	60,536	78,965
NET POSITION ENDING	183,260	183,260	169,855

CITY OF PINE LAKE
2024 PROPOSED BUDGET
STORMWATER FUND

EXPENSES			
51 · PERSONAL SRVCS/EMPLOYEE BENEFIT			
511000 · SALARIES AND WAGES			
511200 · REGULAR - FULL-TIME	16,890	16,890	33,280
511300 · REGULAR - PART-TIME	0	0	0
Total 511000 · SALARIES AND WAGES	16,890	16,890	33,280
512000 · EMPLOYEE BENEFITS			
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
Total 512000 · EMPLOYEE BENEFITS	8,646	8,646	10,685
Total 51 · PERSONAL SRVCS/EMPLOYEE BENEFIT	25,536	25,536	43,965

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

CITY OF PINE LAKE
2024 PROPOSED BUDGET
STORMWATER FUND

521200 · PROFESSIONAL

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

Total 521200 · PROFESSIONAL

35,000 35,000 35,000

521400 · OTHER CONTRACTED SERVICES

521499 · TECHNOLOGY

Total 521400 · OTHER CONTRACTED SERVICES

Total 521000 · PROFESSIONAL & TECHNICAL SRVCS

35,000 35,000 35,000

Total 52 · PURCHASES/CONTRACTED SERVICES

35,000 35,000 35,000

53 · SUPPLIES

531900 · OTHER GENERAL OPERATING EXP

531900 · OTHER GENERAL OPERATING EXP

0 0 0

Total 531900 · OTHER GENERAL OPERATING EXP

0 0 0

Total 531000 · SUPPLIES

0 0 0

54 · CAPITAL OUTLAYS

541000 · PROPERTY

541200 · SITE IMPROVEMENTS

0 0 0

Total 541000 · PROPERTY

0 0 0

Total 54 · CAPITAL OUTLAYS

0 0 0

CITY OF PINE LAKE
 2024 PROPOSED BUDGET
 STORMWATER FUND

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

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

GENERAL FUND SUMMARY

REVENUES	2024 Approved Budget	2024 Revised Budget	2025 Proposed Budget
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
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Investment Income	2,500	2,500	2,500
Private Grants	-	-	-
Miscellaneous Revenue	3,000	3,000	3,000
Other Financing Sources	-	66,585	-
TOTAL CURRENT REVENUE	1,064,013	1,130,598	1,169,289
Transfers To DDA Bond	(77,230)	(77,230)	(77,230)
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Transfer from ARPA (General O&M)	(233,152)	(233,152)	-
From Fund Balance	69,865	69,865	268,465
To Fund Balance			-
Assigned Fund Balance	185,028	-	185,028
TOTAL GENERAL FUND REVENUE	1,070,435	1,137,020	1,141,159
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
TOTAL GENERAL FUND EXPENDITURES	1,070,435	1,139,664	1,141,159
Over/Deficit	-	(2,644)	(0)

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

GENERAL FUND REVENUES	2024 Approved Budget	2024 Revised Budget	2025 Proposed Budget
31 · TAXES			
311000 · GENERAL PROPERTY TAXES			
311100 · CURRENT YEAR TAXES			
311101 · ADVAL TAX-RESIDENTIAL	687,186	687,186	790,595
311110 · UTILITIES - CURRENT	3,000	3,000	3,000
Total 311100 · CURRENT YEAR TAXES	690,186	690,186	793,595
311200 · PRIOR YEARS TAXES			
311201 · ADVAL PRIOR-RESIDENTIAL	48,000	48,000	48,000
311210 · UTILITIES - PRIOR YEARS	8,000	8,000	8,000
Total 311200 · PRIOR YEARS TAXES	56,000	56,000	56,000
311300 · PERSONAL PROPERTY-CURRENT YEAR			
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
Total 311300 · PERS. PROP. CURRENT YEAR	29,000	29,000	27,000
OTHER			
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
Total · OTHER	41,300	41,300	39,300
Total 311000 · GENERAL PROPERTY TAXES	816,486	816,486	915,895
314000 · SELECTIVE SALES AND USE TAXES			
314200 · ALCOHOL BEVERAGE TAX	5,000	5,000	5,000
314205 · ENERGY EXISE TAX	375	375	375
Total 314000 · SELECTIVE SALES AND USE TAXES	5,375	5,375	5,375
316000 · BUSINESS TAXES			
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
Total 316000 · BUSINESS TAXES	73,599	73,599	73,599
Total 31 · TAXES	895,460	895,460	994,869

32 · LICENSES AND PERMITS**321000 · BUSINESS LICENSES AND PERMITS**

321100 · ALCOHOL BEVERAGE LICENSE	5,500	5,500	5,500
321000 · BUS. LICENSES & PERMITS - Other	0	0	0
Total 321000 · BUSINESS LICENSES AND PERMITS	5,500	5,500	5,500

322000 · NON-BUSINESS LICENSES & PERMITS

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
Total 322000 · NON-BUSINESS LICENSES & PERMI	19,500	19,500	7,000
Total 32 · LICENSES AND PERMITS	25,000	25,000	12,500

33 · INTERGOVERNMENTAL**331000 · INTERGOVERNMENTAL**

334005 · LMIG	12,043	12,043	13,500
337200 · CARES ACT & RELATED REVENUE	0	0	0
Total 33100 · INTERGOVERNMENTAL	12,043	12,043	13,500
Total 33 · INTERGOVERNMENTAL	12,043	12,043	13,500

34 · CHARGES FOR SERVICES**342000 · PUBLIC SAFETY**

342100 · BACKGROUND CHECKS	40	40	40
342101 · ACCIDENT REPORTS	220	220	180
Total 342000 · PUBLIC SAFETY	260	260	220

344000 · UTILITIES & SANITATION

344100 · SANITATION - CURRENT	38,600	38,600	38,600
344110 · SANITATION - PRIOR YEAR	2,150	2,150	2,150
Total 344000 · UTILITIES & SANITATION	40,750	40,750	40,750

345000 · HEALTH AND FAMILY SERVICES

345100 · BUILDING RENTALS	7,000	7,000	7,000
Total 345000 · HEALTH AND FAMILY SERVICES	7,000	7,000	7,000
Total 34 · CHARGES FOR SERVICES	48,010	48,010	47,970

35 · FINES AND FORFEITURES			
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
Total 35 · FINES AND FORFEITURES	78,000	78,000	94,950
36 · INVESTMENT INCOME			
361000 · INTEREST INCOME	2,500	2,500	2,500
Total 36 · INVESTMENT INCOME	2,500	2,500	2,500
37 · PRIVATE GRANTS			
371000 · PRIVATE GRANT	0	0	0
Total 37 · PRIVATE GRANT	0	0	0
38 · MISCELLANEOUS REVENUE			
381000 · MISCELLANEOUS INCOME	3,000	3,000	3,000
382000 · FUNDS CARRIED FORWARD	0	0	0
Total 38 · MISCELLANEOUS REVENUE	3,000	3,000	3,000
39 · OTHER FINANCING SOURCES			
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
Total 39 · OTHER FINANCING SOURCES	0	66,585	0
TOTAL CURRENT REVENUES	1,064,013	1,130,598	1,169,289
61 · TRANSFERS			
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
Total 61 · TRANSFERS	121,585	121,585	-111,567
FROM FUND BALANCE	69,865	69,865	268,465
TO FUND BALANCE			
RESTRICTED FUND BALANCE	185,028	185,028	185,028
TOTAL GENERAL FUND REVENUES	1,070,435	1,137,020	1,141,159

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

FUND	LINE ITEM	DESCRIPTION	2024 BUDGET AS AMENDED	2025 BUDGET REQUEST	2025 BUDGET AMENDED	2025 BUDGET
51 - PERSONAL SERVICES/EMPLOYEE BENEFITS						
	Salaries and Wages					
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
	Employee Benefits					
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
Total 51 - Personal Services/Benefits			192,287	203,429	0	0
52 - PURCHASED/CONTRACTED SERVICES						
	Office & Administraive					
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
	Professional					
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**

	Other Contracted Services					
1	5011.52.1499	Sophicity	12,413	12,143		
1	5011.52.1498	Technology	2,014	2,104		
			14,427	14,247	0	0
	PROPERTY SERVICES					
	Cleaning Services					
1	5011.52.2100	Cleaning Services	4,800	4,800		
			4,800	4,800	0	0
	Repairs and Maintenance					
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
	Rentals - Equipment					
1	5011.52.2320	Equipment Lease		-		
			0	0	0	0
		Total Property Services	5,750	5,750	0	0
	523000 - OTHER PURCHASED SERVICES					
	Insurance					
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		
			27,553	33,113	0	0
		Total 523000 - Other Purchased Services	45,700	51,260	0	0
		Total 52 - Purchased/Contracted Services	171,757	178,637	0	0
53 - SUPPLIES						
		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	-		
		Total General Supplies & Materials	6,700	6,700	0	0

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

	Utilities/Energy					
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
	Other Supplies					
1	5011.53.1600	Small Equipment	800	800		
1	5011.53.1700	Other Supplies	600	600		
1	5011.53.1800	Uniforms		0		
		Total Other Supplies	1,400	1,400	0	0
	Other General Operating Expense					
1	5011.53.1900	General Operating Expense - Other	0	0		
1	5011.53.1902	Stormwater Fees	3,850	3,850		
1	5011.53.1922	COVID-19 Expenses		0		
		Total Other General Operating Exp	3,850	3,850	0	0
	Total 53 - SUPPLIES		15,706	16,206	0	0
	54 - CAPITAL OUTLAYS					
	Machinery & Equipment					
1	5011.54.2100	Machinery		-		
1	5011.52.2200	Vehicles		-		
1	5011.54.2400	Computers	-	-		
1	5011.54.2500	Equipment	-	-		
			0	0	0	0
	Total 54 - CAPITAL OUTLAYS		0	0	0	0

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

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

**2024 PROPOSED BUDGET
ADMIN DEPT DETAIL**

	Cost	Notes
5011.51.1200 REGULAR EMPLOYEES	137,171.00	
5011.51.1300 PART TIME EMPLOYEES	-	
5011.51.1305 DEFERRED COMPENSATION		
5011.51.1400 MAYOR SALARY	7,200.00	\$600/month
5011.51.1500 COUNCIL SALARIES	18,000.00	\$300/month
5011.51.1600 OVERTIME	-	
Totals	162,371.00	
5011.51.2100 GROUP INSURANCE		
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
Totals	20,976.00	Was 1 employee in 2024 _ CM opted out
	Cost	Notes
5011.51.2101 EMPLOYEES BEN/OTHER	-	Max health plan cost reimbursement to empl
5011.51.2200 FICA	10,068.00	IRS SS Rate (.062)
5011.51.2300 MEDICARE	2,355.00	IRS Med Rate (.0145)
5011.51.2400 RETIRMENT	6,859.00	5% of salary
5011.51.2600 WORKER'S COMP	800.00	
5011.51.2700 UMEMPLOYMENT INS	-	
Totals	20,082.00	
	Cost	Notes
5011.52.1110 PAYROLL SERVICE	4,500.00	
5011.52.1120 COUNTY COLLECTION FEES		
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
	-	
Totals	6,200.00	

**2024 PROPOSED BUDGET
ADMIN DEPT DETAIL**

	Cost	Notes
5011.52.1140 OTHER ADMIN SERVICES	10,600.00	Other Admin Support - Varner
5011.52.1220 AUDITOR FEES	17,000.00	Annual Audit Engagement
5011.52.1210 LEGAL EXPENSES	22,000.00	City Attorney - New Attorney
5011.52.1230 MUNICIPAL CODE	3,360.00	Code Revisions
5011.52.1241 PERMITTING & INSPECTION		
Description	Cost	Notes
3rd Party Building Official/Inspections/Plan Review	11,000.00	Safebuilt
	-	
Totals	11,000.00	
5011.52.1290 OTHER PROFESSIONAL SERVICES		
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
Totals	32,720.00	
5011.52.1499 VC3		
Description	Cost	Notes
3rd Party IT Services - Admin	12,143.00	Server Host, IT Tech Support, Etc
	-	
Totals	12,143.00	
5011.52.1498 TECHNOLOGY		
Description	Cost	Notes
Constant Contact	1,660.00	(Email group/notification platform)
City Hall Security	444.00	EMC Security \$111.00/quarter
Other	-	
Totals	2,104.00	
5011.52.2100 CLEANING SERVICES		
Description	Cost	Notes
City Hall Cleaning	4,800.00	Ragtime Cleaning Solutions/\$400 per month
	-	
Totals	4,800.00	

**2024 PROPOSED BUDGET
ADMIN DEPT DETAIL**

		Cost	Notes
5011.52.2210	EQUIP REPS & MAINT	500.00	
5011.52.2211	COMP REPS & MAINT	250.00	
5011.52.2212	COPIER MAINT	200.00	
5011.52.2220	AUTO REPS & MAINT	-	
	Totals	950.00	
5031.52.2230 BUILDING REPAIRS & MAINTENANCE			
Description		Cost	Notes
		-	
		-	
	Totals	-	
5011.52.3100	GIRMA - LIABILITY INS	13,147.00	General Casualty and Liability Ins
5011.52.3110	CLAIMS & JUDGEMENTS	5,000.00	
5011.52.3200 COMMUNICATIONS/TELEPHONE/INTERNET			
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
	Totals	10,568.00	
5011.52.3300 ADVERTISING			
Description		Cost	Notes
Legal Organ Ads		2,500.00	Ace II Communications/Champion Newspaper
		-	
	Totals	2,500.00	
		Cost	Notes
5011.52.3400	PRINTING & BINDING	1,000.00	Receipt Books/Binders/Printing

**2024 PROPOSED BUDGET
ADMIN DEPT DETAIL**

5011.52.3500 TRAVEL		
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.
	-	
Totals	9,040.00	
5011.52.3555 MEETINGS HOSTED/CITY		
	300.00	
5011.52.3600 DUES AND FEES		
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	
Totals	2,705.00	
5011.52.3700 EDUCATION & TRAINING		
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	
Totals	5,000.00	

**2024 PROPOSED BUDGET
ADMIN DEPT DETAIL**

5011.52.3901	PRE-EMP DRUG SCREEN	-	
5011.52.3920	MAYOR'S EXPENSE	1,500.00	
5011.52.3940	MEETING EXPENSE	500.00	
5011.52.4000	CONTRACT LABOR		
5011.53.1005	SPECIAL PROGRAMS SUPP	1,500.00	
5011.53.1100	OFFICE SUPPLIES	2,000.00	Paper/Pens/Staples/Clips/Folders/Binders
5011.53.1103	POSTAGE	650.00	Stamps/Certifieds
5011.53.1104	CUSTODIAL SUPPLIES	250.00	
5011.53.1105	SPECIAL PROGRAMS	500.00	Lakefest Sponsorship
5011.53.1106	MUNICIPAL ARTS PANEL	1,000.00	Program Expenses
5011.53.1107	SEED	500.00	Program Expenses
5011.53.1108	JUNETEENTH	300.00	Program Expenses
5011.53.1109	COMPUTER SUPPLIES		
5011.53.1111	COMPUTER SOFTWARE		
5011.53.1150	SIGNS		
	Totals	6,700.00	
5011.53.1210 WATER & SEWER			
	Description	Cost	Notes
	425 Allgood Road	140.00	DeKalb Co.
	462 Clubhouse	100.00	DeKalb Co.
	Totals	240.00	
5011.53.1220 NATURAL GAS			
	Description	Cost	Notes
	City Hall	1,132.86	Scana
	Old City Hall	683.14	Scana
	Totals	1,816.00	
5011.53.1230 ELECTRICITY			
	Description	Cost	Notes
	City Hall	1,800.00	Georgia Power - 96698-37002
	Old City Hall	400.00	Georgia Power - 03957-60031
	Totals	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.
Totals		600.00	
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
Totals		3,850.00	
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		-	

Departmental Total	<u><u>398,272.00</u></u>
Round up total	
Departmental Budget	<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		
51 - PERSONAL SERVICES/EMPLOYEE BENEFITS						
Salaries and Wages						
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
Employee Benefits						
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
Total 51 - Personal Services/Benefits			60,874	61,523	0	0
52 - PURCHASED/CONTRACTED SERVICES						
Professional						
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		
			Professional Services Total	26,200	0	0
Other Contracted Services						
1	5012.52.1499	Sophicity				
1	5012.52.1498	Technology	4,380	4,380		
			Other Contracted Services Total	4,380	0	0

CITY OF PINE LAKE
2024 PROPOSED BUDGET
COURT

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

	Total Property Services	3,950	2,950	0	0
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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		
			13,600	13,840	0	0

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

524000 - CONTRACT LABOR

1 5011.52.4000 Contract Labor

Total 524000 - Contract Labor	0	0	0	0
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Total 52 - Purchased/Contracted Services	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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Total 53 - SUPPLIES	3,350	3,350	0	0
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54 - CAPITAL OUTLAYS

Machinery & Equipment

1 5012.54.2100 **Machinery**

1 5012.52.2200 **Vehicles**

1 5012.54.2400 **Computers**

1 5012.54.2500 **Equipment**

	0	-	-	
	0	0	0	0

CITY OF PINE LAKE
2024 PROPOSED BUDGET

COURT

Total 54 - CAPITAL OUTLAYS	0	0	0	0
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**CITY OF PINE LAKE
2024 PROPOSED BUDGET
COURT**

57 - PAYMENTS TO OTHERS						
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
Total 57 - TOTAL PAYMENTS TO OTHERS			15,000	23,500	0	0
TOTAL COURT 12 EXPENSES			127,154	135,743	0	0

**2024 PROPOSED BUDGET
COURT DEPT DETAIL**

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

**2024 PROPOSED BUDGET
COURT DEPT DETAIL**

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

**2024 PROPOSED BUDGET
COURT DEPT DETAIL**

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

**2024 PROPOSED BUDGET
COURT DEPT DETAIL**

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

Departmental Total	<u>135,743.00</u>
Round up total	
Departmental Budget	<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
51 - PERSONAL SERVICES/EMPLOYEE BENEFITS						
Salaries and Wages						
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>
Employee Benefits						
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>
Total 51 - Personal Services/Benefits			297,029	300,049	0	0
Professional						
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>
Other Contracted Services						
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**

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

Total Property Services	14,150	14,150	0	0
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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		
	Total Insurance	25,030	24,030	0	0

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				
		9,484	9,484	0	0

Total 523000 - Other Purchased Services	34,514	33,514	0	0
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Total 52 - Purchased/Contracted Services	56,619	54,848		
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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			
Total General Supplies & Materials			1,255	1,350	0 0
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	
Total Utilities/Energy			12,900	14,100	0 0
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	
Total Other Supplies			1,750	1,750	0 0
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			
Total Other General Operating Exp			500	500	0 0
Total 53 - SUPPLIES			16,405	17,700	0 0

**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				
		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total 54 - CAPITAL OUTLAYS		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL POLICE 013 EXPENSES		<u>370,053</u>	<u>372,597</u>	<u>0</u>	<u>0</u>

**2024 PROPOSED BUDGET
POLICE DEPT DETAIL**

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

**2024 PROPOSED BUDGET
POLICE DEPT DETAIL**

5013.52.1499 VC3		
Description	Cost	Notes
3rd Party IT Services - Admin	4,740.00	Server Host, IT Tech Support, Etc
	-	
	-	
Totals	4,740.00	
5013.52.1498 TECHNOLOGY		
Description	Cost	Notes
Adobe, etc	400.00	
Ga Technology Authority	144.00	
Police Security	400.00	
Totals	944.00	
5013.52.2100 CLEANING SERVICES		
Description	Cost	Notes
Police Dept	2,400.00	Ragtime Cleaning Solutions/\$500 per month
	-	
Totals	2,400.00	
5013.52.2210 EQUIP REPS & MAINT		
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	
Totals	11,250.00	

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**2024 PROPOSED BUDGET
POLICE DEPT DETAIL**

5013.52.2230 BUILDING REPAIRS & MAINTENANCE		
Description	Cost	Notes
General repairs & maintenance	500.00	
	-	
Totals	500.00	
5013.52.3100 GIRMA - LIABILITY INS		
	19,030.00	17,300 for FY2024 plus 10% increase
5013.52.3110 CLAIMS & JUDGEMENTS		
	5,000.00	
5013.52.3200 COMMUNICATIONS/TELEPHONE/INTERNET		
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
Totals	6,029.00	
5013.52.3300 ADVERTISING		
Description	Cost	Notes
Legal Organ Ads	-	Ace II Communications/Champion Newspaper
	-	
	-	
Totals		
5013.52.3400 PRINTING & BINDING		
	500.00	Receipt Books/Binders/Printing
5013.52.3500 TRAVEL		
Description	Cost	Notes
Ga Chief's Assoc - Travel	340.00	
Ga Chief's Assoc - Hotel/Meals	1,250.00	
	-	
Totals	1,590.00	

19030

**2024 PROPOSED BUDGET
POLICE DEPT DETAIL**

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

**2024 PROPOSED BUDGET
POLICE DEPT DETAIL**

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

**2024 PROPOSED BUDGET
POLICE DEPT DETAIL**

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

Departmental Total	372,597.00
Round up total	
Departmental Budget	372,597.00

**CITY OF PINE LAKE
2024 PROPOSED BUDGET**

PUBLIC WORKS

FUND	LINE ITEM	DESCRIPTION	2024		2025	
			BUDGET AS AMENDED	BUDGET REQUEST	BUDGET AMENDED	2025 BUDGET
51 - PERSONAL SERVICES/EMPLOYEE BENEFITS						
Salaries and Wages						
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		
		Salaries & Wages Total	18,430	34,030	0	0
Employee Benefits						
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				
		Employee Benefits Total	20,094	14,860	0	0
Total 51 - Personal Services/Benefits			38,524	48,890	0	0
52 - PURCHASED/CONTRACTED SERVICES						
Professional						
1	5014.52.1210	Legal Expenses				
1	5014.52.1290	Other Professional Services	36,847	36,847		
		Professional Total	36,847	36,847	0	0
Other Contracted Services						
1	5014.52.1499	Sophicity				
1	5014.52.1498	Technology	460	460		
		Other Contracted Services Total	460	460	0	0

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

Property Services

Cleaning Services

1	5014.52.2100 Cleaning Services	-	-		
		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		
	<u>Repairs & Maintenance Total</u>	<u>30,906</u>	<u>39,300</u>	<u>0</u>	<u>0</u>

Rentals - Equipment

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

Total Property Services	30,906	39,300	0	0
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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		
	<u>Total Insurance</u>	<u>5,602</u>	<u>9,146</u>	<u>0</u>	<u>0</u>

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				
		<u>4,045</u>	<u>4,520</u>	<u>0</u>	<u>0</u>

Total 523000 - Other Purchased Services	9,647	13,666	0	0
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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		
Total 524000 - Contract Labor			15,000	25,000	0	0
Total 52 - Purchased/Contracted Services			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		

Total General Supplies & Materials		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		
Total Utilities/Energy			16,650	21,850	0	0

Other Supplies

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

Other General Operating Expense

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

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

54 - CAPITAL OUTLAYS

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

**2024 PROPOSED BUDGET
PW DEPT DETAIL**

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

**2024 PROPOSED BUDGET
PW DEPT DETAIL**

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

**2024 PROPOSED BUDGET
PW DEPT DETAIL**

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

**2024 PROPOSED BUDGET
PW DEPT DETAIL**

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

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

**CITY OF PINE LAKE
2024 PROPOSED BUDGET**

		RECREATION				
		2024	2025	2025	2025	
FUND	LINE ITEM	DESCRIPTION	BUDGET AS AMENDED	BUDGET REQUEST	BUDGET AMENDED	BUDGET
51 - PERSONAL SERVICES/EMPLOYEE BENEFITS						
Salaries and Wages						
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
Employee Benefits						
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
Total 51 - Personal Services/Benefits			14,210	14,210	0	0
52 - PURCHASED/CONTRACTED SERVICES						
Property Services						
Cleaning Services						
1	5023.52.2100	Cleaning Services	4,100	4,900		
			4,100	4,900	0	0
Repairs and Maintenance						
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
Total Property Services			7,400	7,400	0	0

**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		-		
Total Insurance			1,464	1,610	0	0

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

Total 523000 - Other Purchased Services			5,928	6,074	0	0
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Total 52 - Purchased/Contracted Services			13,328	13,474	0	0
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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		
Total General Supplies & Materials			3,500	3,500	0	0

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		
Total Utilities/Energy			6,700	7,000	0	0

Other Supplies

1	5011.53.1600	Small Equipment	200	200		
1	5011.53.1700	Other Supplies	0	0		
1	5011.53.1800	Uniforms		0		
Total Other Supplies			200	200	0	0

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

Other General Operating Expense

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

Total 53 - SUPPLIES			11,700	12,000	0	0
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54 - CAPITAL OUTLAYS

Machinery & Equipment

1	5023.54.2100	Machinery				
1	5023.52.2200	Vehicles				
1	5023.54.2400	Computers				
1	5023.54.2500	Equipment				
			0	0	0	0

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

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

**2024 PROPOSED BUDGET
REC DETAIL**

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

**2024 PROPOSED BUDGET
REC DETAIL**

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

Departmental Total	39,684.00
Round up total	
Departmental Budget	39,684.00

CITY OF PINE LAKE
2024 PROPOSED BUDGET
DEBT SERVICE

Debt Service	2024 Budget as Amended	2025 Budget Request	2025 Budget
61 · TRANSFERS			
611006 · TRANSFER FROM GENERAL FUND - Public Works Vehicles			
611006 · TRANSFER FROM GENERAL FUND - Leaf Machine	0	34,337	0
Total 61 · TRANSFERS	0	34,337	0
Expense			
58 · DEBT SERVICE			
581000 · PRINCIPAL			
581315 Public Works Vehicles			
581310 · CAPITAL LEASE PRINCIPAL	0	28,794	0
Total 581000 · PRINCIPAL	0	28,794	0
582000 · INTEREST			
581315 Public Works Vehicles			
582302 · INTEREST EXPENSE OTHER	0	5,543	0
Total 582000 · INTEREST	0	5,543	0
Total 58 · DEBT SERVICE	0	34,337	0
Debt Service Total Expense	0	34,337	0
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
61 · TRANSFERS			
611006 · TRANSFER FROM GENERAL FUND	77,230	77,230	-
Total 61 · TRANSFERS	77,230	77,230	-
Expense			
58 · DEBT SERVICE			
581000 · PRINCIPAL			
581301 · BOND PAYMENT - DDA	56,840	62,003	-
Total 581000 · PRINCIPAL	56,840	62,003	-
582000 · INTEREST			
582301 · INTEREST EXPENSE - DDA BOND	20,390	15,227	-
Total 582000 · INTEREST	20,390	15,227	-
Total 58 · DEBT SERVICE	77,230	77,230	-
DDA Bond Total Expense	77,230	77,230	-

CITY OF PINE LAKE
2024 PROPOSED BUDGET
CAPITAL PROJECTS

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

CITY OF PINE LAKE
2024 PROPOSED BUDGET
SPLOST I

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

CITY OF PINE LAKE
2024 PROPOSED BUDGET
SPLOST I

Total 52 · PURCHASES/CONTRACTED SERVICES	331,599	342,981	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	20,000	20,000	0	0
542000 · MACHINERY & EQUIPMENT	20,000	20,000	0	0
Total 54 · CAPITAL OUTLAYS	20,000	20,000	0	0
SPLOST Total Expense	351,599	362,981	0	0
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
Revenues				
31 · TAXES				
313000 · GENERAL SALES AND USE TAXES				
313900 · SPLOST	0		144,000	0
<u>Total 313000 · GENERAL SALES AND USE TAXES</u>	0	0	144,000	0
Total 31 · TAXES	0	0	144,000	0
33 · INTERGOVERNMENTAL REVENUES				
334000 · STATE GOVERNMENT GRANTS				
334005 · LMIG Program	0	0	0	0
<u>Total 334000 · STATE GOVERNMENT GRANTS</u>	0	0	0	0
Total 33 · INTERGOVERNMENTAL REVENUES	0	0	0	0
Total Revenues	0	0	144,000	0
TO FUND BALANCE	0	0	144,000	0
ENDING FUND BALANCE	0	0	144,000	144,000
Expense				
52 · PURCHASES/CONTRACTED SERVICES				
521000 · PROFESSIONAL & TECHNICAL SRVCS				
521401 · CONTRACTED SERVICES	0	0	0	0
<u>Total 521000 · PROFESSIONAL & TECH. SRVCS</u>	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
Revenues				
33 · INTERGOVERNMENTAL REVENUES				
332000 · FEDERAL GOVERNMENT TRANSFERS				
332100 · ARPA FISCAL RECOVERY FUNDS				
	0	0	0	0
	<u>Total 332000 · FEDERAL GOVERNMENT TRANSFERS</u>			
	0	0	0	0
	<u>Total 33 · INTERGOVERNMENTAL REVENUES</u>			
	0	0	0	0
Total Revenues				
	0	0	0	0
TO FUND BALANCE				
	<u>0</u>	<u>140,786</u>	<u>0</u>	<u>0</u>
ENDING FUND BALANCE				
	0	140,786	0	0
Expense				
52 · PURCHASES/CONTRACTED SERVICES				
521000 · PROFESSIONAL & TECHNICAL SRVCS				
521401 · CONTRACTED SERVICES				
	0	0	0	0
	<u>Total 521000 · PROFESSIONAL & TECH. SRVCS</u>			
	0	0	0	0
	<u>Total 52 · PURCHASES/CONTRACTED SERVICES</u>			
	0	0	0	0
53 · SUPPLIES				
531000 · SUPPLIES				
531900 · OTHER GENERAL OPERATING EXP				
	0	0	0	0
	<u>Total 531000 · SUPPLIES</u>			
	0	0	0	0
	<u>Total 53 · SUPPLIES</u>			
	0	0	0	0

CITY OF PINE LAKE
 2024 PROPOSED BUDGET
 ARPA FUND 12

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

Total 54 · CAPITAL OUTLAYS	0	0	0	0
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61 · TRANSFERS

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

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

CITY OF PINE LAKE
 2024 PROPOSED BUDGET
 CONFISCATED ASSETS FUND

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

FY2024			Hourly	Bi-weekly	Annual	
Department	Employee	Title	Rate	Salary	Salary	
Administration	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	-
Court						
	Capers	Court Clerk	21.64	1,731.20	45,011.20	
					45,011.20	
Public Safety						
	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
Public Works						
	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
Recreation						
	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	
-	-	-	-	-	
<u>10,551.56</u>	<u>10,551.56</u>	<u>10,551.56</u>	<u>10,551.56</u>	137,170.28	-
3,462.40	3,462.40	3,462.40	5,193.60	45,011.20	
<u>3,462.40</u>	<u>3,462.40</u>	<u>3,462.40</u>	<u>5,193.60</u>	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	
<u>1,120.00</u>	<u>1,120.00</u>	<u>1,120.00</u>	<u>1,680.00</u>	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	
<u>2,560.00</u>	<u>2,560.00</u>	<u>2,560.00</u>	<u>3,840.00</u>	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	
<u>345.00</u>	<u>345.00</u>	<u>345.00</u>	<u>517.50</u>	4,485.00	
2,265.00	345.00	345.00	517.50	13,125.00	-
				466,349.46	