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# FY2024 Budget Proposal

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November 28, 2023

City of Pine Lake, Georgia

Mayor Melanie Hammet

Prepared/Presented 11/14/2023 by: ChaQuias Thornton, City Manager, CFO

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## **2024 FISCAL YEAR BUDGET PROPOSAL – 11/14/2023**

Pursuant to Section 6.24 – Operating budget of the Pine Lake Charter

On or before a date fixed by the city council but not later than 45 days prior to the beginning of each fiscal year, the mayor shall submit to the city council a proposed operating budget for the ensuing fiscal year. The budget shall be accompanied by a message from the mayor containing a statement of the general fiscal policies of the city, the important features of the budget, explanations of major changes recommended for the next fiscal year, a general summary of the budget, and such other comments and information as he may deem pertinent. The operating budget, the capital improvements budget, the budget message, and all supporting documents shall be filed in the office of the city clerk and shall be open to public inspection.

**Mayor Melanie Hammet**

**Prepared/Presented by: ChaQuias M. Thornton, City Manager, CFO**

**Departmental Submissions for Departmental Line Item Budgeting provided by,**

**Department Heads:**

**ChaQuias M. Thornton – Administration, Municipal Court, Public Works, Recreation**

**Sarai Y'Hudah-Green – Public Safety**

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**TENTATIVE SCHEDULING FOR FORMAL BUDGET PRESENTATION AND ADOPTION**

**TUESDAY, NOVEMBER 14, 2023**  
**PRESENTATION OF FY 2024 BUDGET PROPOSAL**

**TUESDAY, NOVEMBER 28, 2023**  
**FY2024 FORMAL BUDGET PROPOSAL DISCUSSION**  
**W/AMENDMENTS AS NECESSARY**

**TUESDAY, DECEMBER 12, 2023**  
**PUBLIC HEARING TO TAKE PUBLIC COMMENT ON BUDGET PROPOSAL**  
**FY2024 BUDGET RESOLUTION**

**TUESDAY, DECEMBER 19, 2023**  
**ADOPTION - FY2024 BUDGET RESOLUTION**

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**MEMORANDUM**  
**City of Pine Lake**  
**425 Allgood Road**  
**Stone Mountain, GA 30083**

**DATE : November 14, 2023**  
**TO : Mayor and City Council**  
**FROM : City Administrator ChaQuias Thornton**  
**RE : Budget Presentation – FY2024 Budget**

**Governmental accounting systems are organized and operated on a fund basis, with each fund classified by three categories. The three categories are:**

1. **Governmental funds** – used to account for activities primarily supported by taxes, grants, and similar revenue sources.
2. **Proprietary funds** – used to account for activities that receive significant support from fees and charges.
3. **Fiduciary funds** – used to account for resources that a government holds as a trustee or agent on behalf of an outside party that cannot be used to support the government’s own programs.

**The City of Pine Lake has ten separate fund accounts that operate within the first two of the categories listed above. These fund accounts are:**

**Governmental Funds**

- General Fund 001
- Municipal Court Pass Through
- Capital Projects
- Confiscated Assets Police Asset Forfeiture Fund
- Debt Service

**Special Revenue Funds**

- DDA Bond
- McCallister
- Special Purpose Local Option Sales Tax (SPLOST) Fund 009
- American Rescue Plan Act Fund 12

**Proprietary Funds**

- Storm Water Enterprise Fund

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**The Governmental Fund known as General Fund 01 is divided into several different classifications of activities. These activities are further categorized by department titles and types. The activities include:**

- Administration – Department 011
- Court – Department 012
- Police – Department 013
- Public Works – Department 014
- Recreation – Department 023
- Debt Service – Department

**Revenues collected within General Fund 01 and fund balance reserves are used to offset expenditures that are incurred within the governmental activities' categories.**

**The fiscal year begins January 1, 2024 and ends December 31, 2024. Presentation of the FY2024 budget proposal is scheduled to be conducted during the November 14, 2023 regular meeting session of Mayor and Council. FY2024 Formal Proposed Budget discussion (with amendments as necessary) is scheduled to be conducted November 28, 2023. Public Hearing to receive comments on the Proposed FY2024 Budget is scheduled for December 12, 2023. The FY2024 budget appropriations resolution is tentatively scheduled for final consideration and adoption on December 19, 2023.**

**The City's budget is a collective of revenue estimation, expenditure expectations, and municipal finance policy. The budget is used to communicate the City's planned allocation of resources, provides a description of the City's activities, and – as formally adopted – provides a statement to the public for use of taxpayer dollars.**

**When managing the municipal finances of the City of Pine Lake, the Administration is committed to implementing sound financial principles, as required by, local provision, Generally Accepted Accounting Principles (GAAP), and Government Accounting Standards Board (GASB) pronouncements that govern local government finance.**

## GENERAL FUND

### REVENUE

Please see below the summary of proposed general fund revenues anticipated for collection during the FY2024 budget cycle.

REVENUES	<u>2023 Approved Budget</u>	<u>2023 Revised Budget</u>	<u>2024 Proposed Budget</u>
Taxes	799,069	881,299	895,460
Licenses & Permits	14,225	26,965	25,000
Intergovernmental	11,382	11,382	12,043
Charges for Services	72,392	48,010	48,010
Fines and Forfeitures	76,800	76,800	78,000
Investment Income	1,000	1,000	2,500
Private Grants	-	-	-
Miscellaneous Revenue	3,000	3,000	3,000
Other Financing Sources	-	123,185	-
<b>TOTAL CURRENT REVENUE</b>	<b>977,868</b>	<b>1,171,641</b>	<b>1,064,013</b>
Transfers To DDA Bond	77,230	77,230	77,230
Transfer to Debt Service	-	-	-
Transfer from ARPA (General O&M)	-	-	-
From Fund Balance	46,786	28,414	70,287
To Fund Balance	-	-	-
<b>TOTAL GENERAL FUND REVENUE</b>	<b>947,424</b>	<b>1,122,825</b>	<b>1,057,070</b>

City Manager Thornton submits formal budget estimates of a total General Fund Budget of \$1,057,070 in revenues with offsetting expenditure estimation of \$1,057,070.

### 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 16.481 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 \$14,161 more than the 2023 budget as amended to-date going from \$881,299 to \$895,460 in 2024.
- 2) Ad valorem taxes
  - a) Real estate ad valorem taxes (\$45,787,620 in taxable real and personal property at 2% over the certified 07/27/2023 digest of \$44,953,050)
    - i) Assumes 2% increase in digest
    - ii) A decrease in taxable value due to appeals is estimated at 1.5% of the digest
  - b) Assumes an ad valorem tax rate of 16.481 mils as adopted in 2023
  - c) Utility ad valorem taxes - Assumes no change in digest or any new appeals
  - d) Motor vehicle ad valorem taxes – Assumes a \$1,000 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 FY2023. The estimate is based on revenue expected to be collected in FY2023.
- 3) Other taxes
  - a) For all other taxes the estimate is based upon actual revenues expected to be collected in FY2023.

## **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 the 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 remain constant.
- 3) Certificates of Occupancy revenue is increased 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 (\$12,043) is the amount of funds designated to the City by LMIG for FY2023 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 \$220 and \$40 respectively based on current year collections.

Sanitation charges are expected to be the same as the FY2023 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 \$78,000 in relation to projected 2023 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 FY2023 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 \$70,287.

**EXPENDITURE INFORMATION ON NEXT PAGE**

## SUMMARY OF PROPOSED EXPENDITURES

EXPENDITURES					
Dept 011 Administration			336,744		379,570
Dept 012 Court			103,823		126,154
Dept 013 Public Safety			407,009		355,562
Dept 014 Public Works			220,126		156,546
Dept 023 Recreation			55,123		39,238
<b>TOTAL GENERAL FUND EXPENDITURES</b>			<b>1,122,825</b>		<b>1,057,070</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 FY2024 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, increase in salaries across board for all current regular FT and PT employees (in the amount of 3.00%, and as applicable) is shown below as a total COLA Expense for all departments. The City Manager position is not included in COLA scenario. Any change in employment scenario for the City Manager position will be considered via contract amendment. Inclusion of COLA will constitute increase of General Fund Reserve allocation in the amount of \$10,244.56.**

DEPT	SALARY	3.00%	Increase
Administration	137,171.00	138,465.38	1,294.38
Court	45,011.20	45,582.50	571.30
Police	205,037.04	210,688.95	5,651.91
Public Works	64,480.00	65,478.40	998.40
Recreation	13,125.00	13,125.00	-
Stormwater	15,600.00	15,996.00	396.00
	480,424.24	489,336.23	8,911.99
		FICA	552.54
		MEDICARE	129.22
		WORKERS COMP	222.80
		RETIREMENT	428.00
			1,332.57
		<b>Total Increase @ 3% COLA</b>	<b>10,244.56</b>

### DEPARTMENT 011 ADMINISTRATION...continued

Total expenditure in the amount of \$379,570 is proposed (\$42,826 over the previous year's budget as amended year to-date.)

Personal Services/Benefits – The FY2024 budget of \$192,287 is proposed at \$19,894 more than that of the FY2023 budget of \$172,393 as amended to-date. This increase in request is primarily due to the inclusion of an \$18,600 total increase in salaries for Mayor and Council (excluding associated taxes). It includes a decrease in regular employee salary of \$6,731 (regular full-time retirement of Administrative Coordinator offset by full year of Asst. City Clerk salary) and an increase of \$7,432 for full year group insurance for the Asst. City Clerk position.

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Purchased/Contracted Services - overall increase of \$29,954 going from \$141,623 in 2023 (amended year to-date) to \$171,577 in 2023 (as proposed).

Office, Professional and Other Services - FY2024 budget of \$21,300 is \$14,485 more than that of the FY2023 budget of \$6,815 as amended to-date for Office. The increase is primarily attributed to an increase in office administrative of \$10,600 for PT administrative support services and \$5,000 for special election costs. An offsetting \$1,115 decrease in payroll services is expected in FY2024 due to a decrease in payroll periods. There is an anticipated increase in Professional Services from \$76,139 to \$84,580 due, in-part, to a \$17,100 increase for financial software and an offsetting decrease of \$4,000 in auditor fees.

Property Services – FY2024 is budgeted at \$5,750 (\$2,512 less than that of the FY2023 budget as amended. The decrease is attributed, in large part, to change in the cleaning services schedule. Insurance is proposed at \$5,000 to cover claims that may arise. No claims were issued in 2023.

Minimal overall cost changes are estimated for supplies, education, training, and utilities. A reduction of \$5,000 in capital outlays is anticipated. No capital assets are scheduled for purchase.

## **DEPARTMENT 012 MUNICIPAL COURT**

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Total FY2024 expenditures are estimated at \$126,154 (\$22,331 over the FY2023 budget as amended to-date).

Personal Services/Employee Benefits represents an increase of \$35,295 going from \$25,579 to \$60,874. Increase is attributed to the full year expense of a FT Certified Court Clerk with Admin and PD administrative support function. The estimate includes employee benefits for full-time personnel such as health and retirement benefits and other payroll associated costs.

Purchased/Contracted Services – FY2024 budget is estimated at \$11,819 less than the FY2023 budget as amended to-date. This estimate includes a \$12,169 decrease in other professional services with the transition from a contracted court clerk and a part time clerk to a full time clerk; a 900 increase in public defender fees; a \$1,380 increase in court technology fee; and \$500 each decreases in Cleaning s and Equipment Repairs. No Capital Outlay purchases are proposed for 2024, however small equipment purchases are increased by \$1,625.

Payments to Others - \$12,500 is estimated as Payments to other Agencies and \$2,500 is estimated for bond refund costs. This estimate is a \$0 change in the previous year's projection.

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## **DEPARTMENT 013 POLICE**

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Total overall department expenditures are estimated at \$355,562 (\$51,447 less than the FY2023 budget as amended to-date of \$407,009).

Personal Services/Benefits – Is increased from \$266,265 to \$283,664 due to the on-boarding of a PT Police Admin/Terminal Agency Coordinator.

Purchased/Contracted Services – FY2024 estimate of \$55,493 is \$12,046 less than the FY2023 budget as amended (\$67,539). Other professional is reduced by \$14,985 due to the termination of agreement for contracted TAC service; cleaning services is increased by \$1,200 to account for the adequate allotment of monthly cleaning of the police department facility; automobile repair is decreased by \$2,000. All other expenditure allocations are reduced and/or increased based on current year expense as incurred.

Supplies - FY2024 estimate of \$16,405 is \$500 less than the FY2023 budget as amended to-date of \$16,905. The decrease in expenditures is attributed to decrease in gasoline cost of \$800 and an offsetting increase of \$300 for water/sewer utility.

Capital Outlay is reduced by \$56,300. Police vehicle was purchased in FY2023 but, no capital outlay assets are budgeted for the department in FY2024. All capital assets are expected to be expensed through the SPLOST fund.



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## DEPARTMENT 014 PUBLIC WORKS

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Total department expenditures are proposed at \$156,546 (\$63,580 less than the FY2023 budget as amended to-date of \$220,126).

Personal Services/Benefits – FY2023 estimate of \$75,497 is \$9,676 more than the FY2023 budget as amended to-date of \$66,355) Increase is attributed to an increase in health plan expense of \$9,676 for one public works employee. 75% of salary for public works personnel is accounted for in department 014. 75% 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 – FY2024 estimate of \$55,549 is \$6,837 less than the FY2023 budget as amended of \$62,386. The decrease is attributed, in large part, to a \$10,000 decrease in contractor labor, a \$1,025 increase in communications and \$460 technology services related to installation of security services at the public works building, a \$800 increase in education and training fro storm water inspection training, and a \$1,000 decrease in grounds maintenance services. Contracted services are reduced with the placement of both public works positions.

Minimal supplies increase is anticipated at \$1,000. Capital outlay expense is reduced from \$66,885 to \$0. A Leaf Loader was purchased in FY2023 and no capital assets are scheduled for purchase in the department in FY2024. All capital assets are expected to be expensed in the SPLOST fund.

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## DEPARTMENT 023 RECREATION

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Total expenditures are estimated at \$39,238 (\$15,885 less than the FY2023 budget as amended to-date of \$55,123).

Personnel Services/Benefits – FY2024 estimate remains constant with FY2023 appropriations.

Purchased/contracted services are estimated at \$13,328 (\$8,736 less than the FY2023 year-to-date estimate of \$22,064) due to a reduction in cleaning services cost of \$7,300 for the beach house and club house facilities, a decrease in building repairs and maintenance appropriations of \$2,500 and an increase in communications cost.

Supplies cost is reduced by \$7,150. Trash containers were replaced in FY2023.

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## **ADDITIONAL GOVERNMENTAL FUNDS**

### **Debt Service Fund**

Debt payments are recorded as payable in the 2024 fiscal year for the payment of lease purchase on the Leaf Vacuum/Loader and the Police Vehicle purchased in FY2023. Total lease payment is \$34,337 (\$28,794 principal, \$5,543 interest).

### **Capital Projects**

\$0 in capital project costs are estimated in the 2024 fiscal year. Any identified capital projects are expected to be expensed in the SPLOST and/or ARPA funds.

### **Confiscated**

\$500 grant expense is estimated in the 2024 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 FY2023 SPLOST I fund budget accounts for \$35,847 in collections from anticipated sales tax proceeds.

As proposed , the FY2023 SPLOST II fund budget accounts for \$132,500 in collections from anticipated sales tax proceeds. Building improvements to the Public Safety and Public Works facilities are recommended.

### **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 both of its 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. \$34,337 is proposed in appropriations for leaf/loader expense.

### **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 \$59,048 resulting in a expected increase of net position to the fund of \$6,512 in fiscal year 2024. Salaries and benefits for 20% of Public Works personnel is anticipated in the amount of \$24,048. Other professional services (engineering) is anticipated in the amount of \$35,000.

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## Manager's Statement

The enclosed information represents the City Manager's presentation of the City of Pine Lake's FY2024 budget estimates by Fund, per Line-Item Detail, and as proposed.

We are thankful to our Mayor and Council for your work throughout the year, and for the energy that you have placed in embracing new concepts and innovative ideas that are believed to be beneficial for the service to our citizens, business owners, neighbors and visitors. The intent of this proposal is to reflect the expressed vision for City of Pine Lake's ensuing fiscal year as set forth by the Mayor and Council and as shared by our citizens.

As your City Manager and CFO, I am happy to present a fiscal year plan that will move our city towards sustainability and growth and that focuses on strengthening infrastructure, staffing, and other service related resources.

I am presenting you with a balanced \$1,055,831 General Fund budget that includes the following:

- Millage Rate of 16.481 (as adopted in June 2023)
- No employee increase (TBD by Council Action)
- Provision of certified staff in the areas of Administration and Court
- Provides for training and travel for staff and elected officials
- SPLOST I and II Program Funding (To Include Recreation and Environmental Infrastructure Improvements)
- Provides for Police Admin Support

Please feel free to contact me at the Administration Office of the City at 404-999-4932 or email [chaquiasmthornton@pinelakega.net](mailto:chaquiasmthornton@pinelakega.net) for questions or concerns regarding the projections for the 2024 fiscal year budget. Please note that estimates for FY2023 budget as amended and FY2024 projections are subject to change up to and through final adoption of the FY2024 budget document.

Thank you,



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ChaQuias Miller Thornton  
City Manager

**EXHIBIT 1  
CITY OF PINE LAKE - FY2024 BUDGETS PROPOSAL**

**GENERAL FUND SUMMARY**

<b>REVENUES</b>	<b>2023 Approved Budget</b>	<b>2023 Revised Budget</b>	<b>2024 Proposed Budget</b>
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Transfers To DDA Bond	<b>77,230</b>	<b>77,230</b>	<b>77,230</b>
Transfer to Debt Service	-	-	-
Transfer from ARPA (General O&M)			-
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To Fund Balance	-	-	-
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Dept 014 Public Works		220,126	156,546
Dept 023 Recreation		55,123	39,238
<b>TOTAL GENERAL FUND EXPENDITURES</b>		<b>1,122,825</b>	<b>1,057,070</b>
Over/Deficit		-	-

**CITY OF PINE LAKE, GA - FY2024 BUDGETS - AS PROPOSED**

GENERAL FUND REVENUES	2023 Approved Budget	2023 Revised Budget	2024 Proposed Budget
<b>31 - TAXES</b>			
<b>311000 - GENERAL PROPERTY TAXES</b>			
<b>311100 - CURRENT YEAR TAXES</b>			
311101 - ADVAL TAX-RESIDENTIAL	595,819	671,948	687,186
311110 - UTILITIES - CURRENT	3,000	3,000	3,000
<b>Total 311100 - CURRENT YEAR TAXES</b>	<b>598,819</b>	<b>674,948</b>	<b>690,186</b>
<b>311200 - PRIOR YEARS TAXES</b>			
311201 - ADVAL PRIOR-RESIDENTIAL	45,000	47,434	48,000
311210 - UTILITIES - PRIOR YEARS	7,000	7,318	8,000
<b>Total 311200 - PRIOR YEARS TAXES</b>	<b>52,000</b>	<b>54,752</b>	<b>56,000</b>
<b>311300 - PERSONAL PROPERTY-CURRENT YEAR</b>			
311301 - MOTOR VEHICLE TAX	16,000	14,000	13,000
311302 - INTANGIBLE TAX	9,000	9,000	9,000
311300 - PERS. PROP. CY - Other	7,000	7,000	7,000
<b>Total 311300 - PERS. PROP. CURRENT YEAR</b>	<b>32,000</b>	<b>30,000</b>	<b>29,000</b>
<b>OTHER</b>			
311400 - PERSONAL PROPERTY-PRIOR YEARS	100	100	100
311600 - REAL ESTATE TRANSFER TAX	5,000	5,000	4,000
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>42,300</b>	<b>42,300</b>	<b>41,300</b>
<b>Total 311000 - GENERAL PROPERTY TAXES</b>	<b>725,119</b>	<b>802,000</b>	<b>816,486</b>
<b>314000 - SELECTIVE SALES AND USE TAXES</b>			
314200 - ALCOHOL BEVERAGE TAX	5,000	5,000	5,000
314205 - ENERGY EXISE TAX	700	700	375
<b>Total 314000 - SELECTIVE SALES AND USE TAXES</b>	<b>5,700</b>	<b>5,700</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	61,000	66,349	66,349
316000 - BUSINESS TAXES - Other	0	0	0
<b>Total 316000 - BUSINESS TAXES</b>	<b>68,250</b>	<b>73,599</b>	<b>73,599</b>
<b>Total 31 - TAXES</b>	<b>799,069</b>	<b>881,299</b>	<b>895,460</b>

**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
<b>Total 321000 · BUSINESS LICENSES AND PERMITS</b>	<b>5,500</b>	<b>5,500</b>	<b>5,500</b>

**322000 · NON-BUSINESS LICENSES & PERMITS**

322100 · BUILDING PERMITS	6,000	18,265	18,000
322200 · CERTIFICATE OF OCCUPANCY	325	800	800
322300 · SIGN PERMIT	200	200	200
322400 · TREE PERMIT	200	200	200
322500 · FENCE PERMIT	300	300	300
322600 · PUBLIC SPACE PERMIT	1,700	1,700	0
322700 · FILM PERMITS	0	0	0
<b>Total 322000 · NON-BUSINESS LICENSES &amp; PERMI</b>	<b>8,725</b>	<b>21,465</b>	<b>19,500</b>
<b>Total 32 · LICENSES AND PERMITS</b>	<b>14,225</b>	<b>26,965</b>	<b>25,000</b>

**33 · INTERGOVERNMENTAL****331000 · INTERGOVERNMENTAL**

334005 · LMIG	11,382	11,382	12,043
337200 · CARES ACT & RELATED REVENUE	0	0	0
<b>Total 33100 · INTERGOVERNMENTAL</b>	<b>11,382</b>	<b>11,382</b>	<b>12,043</b>
<b>Total 33 · INTERGOVERNMENTAL</b>	<b>11,382</b>	<b>11,382</b>	<b>12,043</b>

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

342100 · BACKGROUND CHECKS	40	40	40
342101 · ACCIDENT REPORTS	220	220	220
<b>Total 342000 · PUBLIC SAFETY</b>	<b>260</b>	<b>260</b>	<b>260</b>

**344000 · UTILITIES & SANITATION**

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>

**345000 · HEALTH AND FAMILY SERVICES**

345100 · BUILDING RENTALS	20,000	7,000	7,000
<b>Total 345000 · HEALTH AND FAMILY SERVICES</b>	<b>20,000</b>	<b>7,000</b>	<b>7,000</b>
<b>Total 34 · CHARGES FOR SERVICES</b>	<b>72,392</b>	<b>48,010</b>	<b>48,010</b>



**35 · FINES AND FORFEITURES****351000 · FINES**

351100 · COURT RECEIPTS	43,000	43,000	44,200
351200 · PROBATION	21,300	21,300	21,300
351300 · COURT ASSESSED ADD-ONS	12,500	12,500	12,500

<b>Total 351000 · FINES</b>	<b>76,800</b>	<b>76,800</b>	<b>78,000</b>
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<b>Total 35 · FINES AND FORFEITURES</b>	<b>76,800</b>	<b>76,800</b>	<b>78,000</b>
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**36 · INVESTMENT INCOME**

361000 · INTEREST INCOME	1,000	1,000	2,500
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<b>Total 36 · INVESTMENT INCOME</b>	<b>1,000</b>	<b>1,000</b>	<b>2,500</b>
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**37 · PRIVATE GRANTS**

371000 · PRIVATE GRANT	0	0	0
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<b>Total 37 · PRIVATE GRANT</b>	<b>0</b>	<b>0</b>	<b>0</b>
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**38 · MISCELLANEOUS REVENUE**

381000 · MISCELLANEOUS INCOME	3,000	3,000	3,000
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382000 · FUNDS CARRIED FORWARD	0	0	0
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<b>Total 38 · MISCELLANEOUS REVENUE</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
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**39 · OTHER FINANCING SOURCES****392000 · BORROWED FUNDS**

392200 · LEASE PROCEEDS	0	123,185	0
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392300 · SALE OF ASSETS	0	0	0
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<b>Total 392000 · BORROWED FUNDS</b>	<b>0</b>	<b>123,185</b>	<b>0</b>
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<b>Total 39 · OTHER FINANCING SOURCES</b>	<b>0</b>	<b>123,185</b>	<b>0</b>
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<b>TOTAL CURRENT REVENUES</b>	<b>977,868</b>	<b>1,171,641</b>	<b>1,064,013</b>
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**61 · TRANSFERS**

611001 · TRANSFER TO DDA	77,230	77,230	77,230
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611006 · TRANSFER TO DEBT SERVICE	0	0	0
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611008 · TRANSFER FROM ARPA (General Op)			0
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<b>Total 61 · TRANSFERS</b>	<b>77,230</b>	<b>77,230</b>	<b>77,230</b>
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<b>FROM FUND BALANCE</b>	<b>46,786</b>	<b>28,414</b>	<b>70,287</b>
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<b>TO FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>
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<b>TOTAL GENERAL FUND REVENUES</b>	<b>947,424</b>	<b>1,122,825</b>	<b>1,057,070</b>
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**CITY OF PINE LAKE  
2024 PROPOSED BUDGET  
ADMIN**

<b>FUND</b>	<b>LINE ITEM</b>	<b>DESCRIPTION</b>	<b>2023 BUDGET AS AMENDED</b>	<b>2024 BUDGET REQUEST</b>	<b>2024 BUDGET AMENDED</b>	<b>2024 BUDGET</b>
<b>51 - PERSONAL SERVICES/EMPLOYEE BENEFITS</b>						
		<b>Salaries and Wages</b>				
1	5011.51.1200	Regular Employees	143,902	137,171		
1	5011.51.1300	Part Time Employees		-		
1	5011.51.1400	Mayor Salary	3,600	7,200		
1	5011.51.1500	Council Salaries	3,000	18,000		
1	5011.51.1600	Overtime	300	-		
			150,802	162,371	0	0
		<b>Employee Benefits</b>				
1	5011.51.2100	Group Ins	2,159	9,591		
1	5011.51.2101	Employees Benefits/Other		250		
1	5011.51.2200	F.I.C.A. Contributions	9,350	10,068		
1	5011.51.2300	Medicare	2,187	2,355		
1	5011.51.2400	Retirement	7,195	6,859		
1	5011.51.2600	Worker's Comp	700	793		
1	5011.51.2700	Unemployment Insurance				
			21,591	29,916	0	0
<b>Total 51 - Personal Services/Benefits</b>			<b>172,393</b>	<b>192,287</b>	<b>0</b>	<b>0</b>
<b>52 - PURCHASED/CONTRACTED SERVICES</b>						
		<b>Office &amp; Administraive</b>				
1	5011.52.1110	Payroll Service	5,615	4,500		
1	5011.52.1120	County Collection Fees	1,200	6,200		
1	5011.52.1140	Other Administration Services		10,600		
			6,815	21,300	0	0
		<b>Professional</b>				
1	5011.52.1210	Legal Expenses	16,000	16,000		
1	5011.52.1220	Auditor Fees	21,000	17,000		
1	5011.52.1230	Municipal Code	4,000	3,360		
1	5011.52.1240	Judge's Fees				
1	5011.52.1241	Permitting & Inspection	17,500	17,500		
1	5011.52.1250	Public Defender Fees		-		
1	5011.52.1290	Other Professional Services	17,639	30,720		
			76,139	84,580	0	0

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

	<b>Other Contracted Services</b>					
1	5011.52.1499	Sophicity		12,143		
1	5011.52.1498	Technology	12,000	2,104		
			12,000	14,247	0	0
	<b>PROPERTY SERVICES</b>					
	<b>Cleaning Services</b>					
1	5011.52.2100	Cleaning Services	7,500	4,800		
			7,500	4,800	0	0
	Repairs and Maintenance					
1	5011.52.2210	Equipment Repairs & Maintenance	312	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		-		
			762	950	0	0
	<b>Rentals - Equipment</b>					
1	5011.52.2320	Equipment Lease		-		
			0	0	0	0
		<b>Total Property Services</b>	<b>8,262</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.	13,145	13,147		
1	5011.52.3110	Claims & Judgements	0	5,000		
		Total Insurance	13,145	18,147	0	0

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

1	5011.52.3200	Communications (Tele/Internet)	9,450	10,568		
1	5011.52.3300	Advertising	3,000	2,500		
1	5011.52.3400	Printing & Binding	450	1,000		
1	5011.52.3500	Travel	2,900	5,640		
1	5011.52.3555	Meetings Hosted by City	200	300		
1	5011.52.3600	Dues & Fees	2,500	2,705		
1	5011.52.3610	Court Appearance Fees		-		
1	5011.52.3700	Education and Training	4,962	2,840		
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	300	500		
			<b>25,262</b>	<b>27,553</b>	<b>0</b>	<b>0</b>
		<b>Total 523000 - Other Purchased Services</b>	<b>38,407</b>	<b>45,700</b>	<b>0</b>	<b>0</b>
		<b>Total 52 - Purchased/Contracted Services</b>	<b>141,623</b>	<b>171,577</b>	<b>0</b>	<b>0</b>
		<b>53 - SUPPLIES</b>				
		General Supplies & Materials				
	5011.53.1005	Special Program Supplies	1,500	1,500		
1	5011.53.1100	Office Supplies	2,500	2,000		
1	5011.53.1103	Postage	650	650		
	5011.53.1104	Custodial Supplies	250	250		
	5011.53.1105	Special Programs		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	338	-		
		<b>Total General Supplies &amp; Materials</b>	<b>7,038</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	1,940	240		
1	5011.53.1220	Natural Gas	2,000	1,816		
1	5011.53.1230	Electricity	1,700	1,700		
		<b>Total Utilities/Energy</b>	<b>5,640</b>	<b>3,756</b>	<b>0</b>	<b>0</b>
	<b>Other Supplies</b>					
1	5011.53.1600	<b>Small Equipment</b>	600	800		
1	5011.53.1700	<b>Other Supplies</b>	600	600		
1	5011.53.1800	<b>Uniforms</b>		0		
		<b>Total Other Supplies</b>	<b>1,200</b>	<b>1,400</b>	<b>0</b>	<b>0</b>
	<b>Other General Operating Expense</b>					
1	5011.53.1900	<b>General Operating Expense - Other</b>	<b>1,000</b>	<b>0</b>		
1	5011.53.1902	<b>Stormwater Fees</b>	<b>2,850</b>	<b>3,850</b>		
1	5011.53.1922	<b>COVID-19 Expenses</b>		0		
		<b>Total Other General Operating Exp</b>	<b>3,850</b>	<b>3,850</b>	<b>0</b>	<b>0</b>
	<b>Total 53 - SUPPLIES</b>		<b>17,728</b>	<b>15,706</b>	<b>0</b>	<b>0</b>
	<b>54 - CAPITAL OUTLAYS</b>					
	<b>Machinery &amp; Equipment</b>					
1	5011.54.2100	<b>Machinery</b>		-		
1	5011.52.2200	<b>Vehicles</b>		-		
1	5011.54.2400	<b>Computers</b>	<b>2,000</b>	-		
1	5011.54.2500	<b>Equipment</b>	<b>3,000</b>	-		
			<b>5,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Total 54 - CAPITAL OUTLAYS</b>		<b>5,000</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	Payments to Agencies/Offsets		-		
1	5011.57.3100	Bond Refunds		-		
			<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>336,744</b>	<b>379,570</b>	<b>0</b>	<b>0</b>

**2024 PROPOSED BUDGET  
ADMIN DEPT DETAIL**

	Cost	Notes
<b>5011.51.1200 REGULAR EMPLOYEES</b>	137,171.00	
<b>5011.51.1300 PART TIME EMPLOYEES</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	8,982.00	1 Emp at 748.50/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>9,591.00</b>	
<b>5011.51.2101 EMPLOYEES BEN/OTHER</b>		
	250.00	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>	793.00	
<b>5011.51.2700 UMEMPLOYMENT INS</b>	-	
<b>Totals</b>	<b>20,325.00</b>	
<b>5011.52.1110 PAYROLL SERVICE</b>		
	4,500.00	
<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	2024 Special 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>16,000.00</b>	City 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	17,500.00	Safebuilt
	-	
<b>Totals</b>	<b>17,500.00</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	17,100.00	Tyler Technologies(GL/AP/Reconciliation/Reports)
3rd Party Code Review/Consultant	3,600.00	Strategic Planning Initiative/\$300/mon
<b>Totals</b>	<b>30,720.00</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	1,600.00	Newly Elected Official/GMA/Training
Georgia Clerk's Education Institute - Hotel/Travel	1,100.00	Spring Training(City Clerk/Master Clerk)
Georgia Clerk's Education Institute - Hotel/Travel	600.00	Fall Training (City Clerk/Master 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>5,640.00</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	900.00	(\$450/each - 2 newly elected)
Government Finance Officers Certification Training	250.00	
Clerks Certification Training	1,040.00	Spring Training (Clerk/Master Clerk)
Masters Clerk Certification Training	300.00	
Other	350.00	
<b>Totals</b>	<b>2,840.00</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	1,400.00	Georgia Power - 96698-37002	
Old City Hall	300.00	Georgia Power - 03957-60031	
	<b>Totals</b>	1,700.00	

**2024 PROPOSED BUDGET  
ADMIN DEPT DETAIL**

		Cost	Notes
<b>5011.53.1600</b>	<b>SMALL EQUIPMENT</b>	800.00	
<b>5011.53.1700</b>	<b>OTHER SUPPLIES</b>		
Description		Cost	Notes
		600.00	Any supplies other than regular office supplies.
<b>Totals</b>		<b>600.00</b>	
		Cost	Notes
<b>5011.53.1800</b>	<b>UNIFORMS</b>	-	
<b>5011.53.1900</b>	<b>GENERAL OP EXP - OTHER</b>	-	
<b>5011.53.1902</b>	<b>STORM WATER FEES</b>		
Description		Cost	Notes
		3,850.00	All city properties
			Not on current digest
<b>Totals</b>		<b>3,850.00</b>	
<b>5011.53.1922</b>	<b>COVID EXPENSES</b>	-	
Sub-total of line item detail		379,570.00	
<b>5011.54.2410</b>	<b>MACHINERY</b>	-	
<b>5011.54.2200</b>	<b>VEHICLES</b>	-	
<b>5011.54.2400</b>	<b>COMPUTERS</b>	-	
<b>5011.54.2500</b>	<b>EQUIPMENT</b>	-	
<b>Totals</b>		-	

<b>Departmental Total</b>	<u><u>379,570.00</u></u>
Round up total	
<b>Departmental Budget</b>	<u><u>379,570.00</u></u>

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

FUND	LINE ITEM	DESCRIPTION	2023 BUDGET AS AMENDED	2024 BUDGET REQUEST	2024 BUDGET AMENDED	2024 BUDGET
<b>51 - PERSONAL SERVICES/EMPLOYEE BENEFITS</b>						
<b>Salaries and Wages</b>						
1	5012.51.1200	Regular Employees	19,441	45,011		
1	5012.51.1300	Part Time Employees	-	-		
1	5012.51.1600	Overtime	-	-		
			19,441	45,011	0	0
<b>Employee Benefits</b>						
1	5012.51.2100	Group Ins	2,941	9,591		
1	5012.51.2101	Employees Benefits/Other	675	250		
1	5012.51.2200	F.I.C.A. Contributions	1,406	2,791		
1	5012.51.2300	Medicare	321	653		
1	5012.51.2400	Retirement	438	1,558		
1	5012.51.2600	Worker's Comp	357	1,020		
1	5012.51.2700	Unemployment Insurance	-	-		
			6,138	15,863	0	0
<b>Total 51 - Personal Services/Benefits</b>			<b>25,579</b>	<b>60,874</b>	<b>0</b>	<b>0</b>
<b>52 - PURCHASED/CONTRACTED SERVICES</b>						
<b>Professional</b>						
1	5012.52.1210	Legal Expenses	8,400	8,000		
1	5012.52.1240	Judge's Fees	13,800	13,800		
1	5012.52.1250	Public Defender Fees	300	1,200		
1	5012.52.1290	Other Professional Services	15,169	3,000		
			37,669	26,000	0	0
<b>Other Contracted Services</b>						
1	5012.52.1499	Sophicity	-	-		
1	5012.52.1498	Technology	3,000	4,380		
			3,000	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	2,600	2,100		
		<b>Property Services Total</b>	<b>2,600</b>	<b>2,100</b>	<b>0</b>	<b>0</b>

**Repairs and Maintenance**

1	5012.52.2210	Equipment Repairs & Maintenance	1,000	500		
1	5012.52.2211	Computer Repairs & Maintenance	150	150		
1	5012.52.2212	Copier Maintenance	200	200		
		<b>Repairs &amp; Maintenance Total</b>	<b>1,350</b>	<b>850</b>	<b>0</b>	<b>0</b>

**Rentals - Equipment**

1	5012.52.2320	Equipment Lease				
		<b>Equipment Lease Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	<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)	500	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	100	210		
1	5012.52.3610	Court Appearance Fees	3,000	3,000		
1	5012.52.3700	Education and Training	1,200	510		
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>14,200</b>	<b>13,600</b>	<b>0</b>	<b>0</b>

	<b>Total 523000 - Other Purchased Services</b>	<b>14,200</b>	<b>13,600</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>	58,819	46,930		
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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 250 1,875

1 5012.53.1700 Other Supplies

1 5012.53.1800 Uniforms

Total Other Supplies	250	1,875	0	0
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Other General Operating Expense

1 5012.53.1900 General Operating Expense - Other - 300

1 5012.53.1922 COVID-19 Expenses

Total Other General Operating Exp	0	300	0	0
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<b>Total 53 - SUPPLIES</b>	<b>1,425</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** 3,000 -

1 5012.54.2500 **Equipment** - -

	<b>3,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
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<b>Total 54 - CAPITAL OUTLAYS</b>	<b>3,000</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	12,500	
1	5012.57.3100	Bond Refunds	2,500	2,500	
			<b>15,000</b>	<b>15,000</b>	<b>0</b>
					<b>0</b>
<b>Total 57 - TOTAL PAYMENTS TO OTHERS</b>			<b>15,000</b>	<b>15,000</b>	<b>0</b>
<b>TOTAL COURT 12 EXPENSES</b>			<b>103,823</b>	<b>126,154</b>	<b>0</b>



**2024 PROPOSED BUDGET  
COURT DEPT DETAIL**

	Cost	Notes
<b>5012.51.1200 REGULAR EMPLOYEES</b>	45,011.00	
<b>5012.51.1300 PART TIME EMPLOYEES</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	8,982.00	1 Emp at 748.50/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>9,591.00</b>	
<b>5012.51.2101 EMPLOYEES BEN/OTHER</b>		
	250.00	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>6,272.00</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	3,000.00	\$250/month/12mons
Court Cashier Services		10hrs/month/12mons
<b>Totals</b>	<b>3,000.00</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	340.00	Court Education/Certification
ICJE - Judge	170.00	Judicial Education/Certification
	-	Court Education
	-	
Other	-	
<b>Totals</b>	<b>510.00</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	111,154.00	

**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	12,500.00
5012.57.3100 BOND REFUNDS	2,500.00
Totals	<u>15,000.00</u>

<b>Departmental Total</b>	<u>126,154.00</u>
Round up total	
<b>Departmental Budget</b>	<u>126,154.00</u>

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

FUND	LINE ITEM	DESCRIPTION	2023 BUDGET AS AMENDED	2024 BUDGET REQUEST	2024 BUDGET AMENDED	2024 BUDGET
<b>51 - PERSONAL SERVICES/EMPLOYEE BENEFITS</b>						
<b>Salaries and Wages</b>						
1	5013.51.1200	Regular Employees	174,997	170,614		
1	5013.51.1300	Part Time Employees	17,094	34,424		
1	5013.51.1400	Mayor Salary				
1	5013.51.1500	Council Salaries				
1	5013.51.1600	Overtime	500	750		
			192,591	205,788	0	0
<b>Employee Benefits</b>						
1	5013.51.2100	Group Ins	39,835	38,964		
1	5013.51.2101	Employees Benefits/Other	1,000	1,000		
1	5013.51.2200	F.I.C.A. Contributions	10,881	12,759		
1	5013.51.2300	Medicare	2,543	2,984		
1	5013.51.2400	Retirement	8,775	8,531		
1	5013.51.2600	Worker's Comp	10,640	13,638		
1	5013.51.2700	Unemployment Insurance				
			73,674	77,876	0	0
<b>Total 51 - Personal Services/Benefits</b>			<b>266,265</b>	<b>283,664</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	15,985	1,000		
			16,485	1,500	0	0
<b>Other Contracted Services</b>						
1	5013.52.1499	Sophicity		4,740		
1	5013.52.1498	Technology	3,850	589		
			3,850	5,329	0	0

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

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**Property Services**

**Cleaning Services**

1	5013.52.2100 Cleaning Services	1,200	2,400		
		1,200	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	12,000	10,000		
1	5013.52.2230 Building Repairs & Maintenance	500	500		
1	5013.52.2240 Grounds Maintenance				
1	5013.52.2250 Street Repairs & Maintenance				
		13,750	11,750	0	0

**Rentals - Equipment**

1	5013.52.2320 Equipment Lease				
				0	0

<b>Total Property Services</b>	<b>14,950</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.	18,209	20,030		
1	5013.52.3110 Claims & Judgments	5,000	5,000		
	Total Insurance	23,209	25,030	0	0

1	5013.52.3200 Communications (Tele/Internet)	6,500	6,029		
1	5013.52.3400 Printing & Binding	300	500		
1	5013.52.3500 Travel	1,000	1,590		
1	5013.52.3600 Dues & Fees	195	365		
1	5013.52.3700 Education and Training	600	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				
		9,045	9,484	0	0

<b>Total 523000 - Other Purchased Services</b>	<b>32,254</b>	<b>34,514</b>	<b>0</b>	<b>0</b>
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<b>Total 52 - Purchased/Contracted Services</b>	<b>67,539</b>	<b>55,493</b>		
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**CITY OF PINE LAKE  
2024 PROPOSED BUDGET  
POLICE**

**53 - SUPPLIES**

<b>General Supplies &amp; Materials</b>					
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	375	
1	5013.53.1105	Special Programs	80	80	
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>1,255</b>	<b>0 0</b>
<b>Utilities/Energy</b>					
1	5013.53.1210	Water/Sewer	300	600	
1	5013.53.1220	Natural Gas	1,800	1,800	
1	5013.53.1230	Electricity	2,500	2,500	
1	5013.53.1231	Street Lights			
1	5013.53.1270	Gasoline	8,800	8,000.00	
<b>Total Utilities/Energy</b>			<b>13,400</b>	<b>12,900</b>	<b>0 0</b>
<b>Other Supplies</b>					
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>
<b>Other General Operating Expense</b>					
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>16,905</b>	<b>16,405</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	56,300			
1	5013.54.2400 Computers				
1	5013.54.2500 Equipment				
		<u>56,300</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<b>Total 54 - CAPITAL OUTLAYS</b>	<u>56,300</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<b>TOTAL POLICE 013 EXPENSES</b>	<u>407,009</u>	<u>355,562</u>	<u>0</u>	<u>0</u>

**2024 PROPOSED BUDGET  
POLICE DEPT DETAIL**

	Cost	Notes
<b>5013.51.1200 REGULAR EMPLOYEES</b>	170,614.00	
<b>5013.51.1300 PART TIME EMPLOYEES</b>	34,424.00	
<b>5013.51.1600 OVERTIME</b>	750.00	
<b>Totals</b>	<b>205,788.00</b>	
<b>5013.51.2100 GROUP INSURANCE</b>		
Description	Cost	Notes
Medical	35,928.00	4 Emp at 748.50/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>38,964.00</b>	
	Cost	Notes
<b>5013.51.2101 EMPLOYEES BEN/OTHER</b>	1,000.00	Max health plan cost reimbursement - 4 empl
<b>5013.51.2200 FICA</b>	12,759.00	IRS SS Rate (.062)
<b>5013.51.2300 MEDICARE</b>	2,984.00	IRS Med Rate (.0145)
<b>5013.51.2400 RETIRMENT</b>	8,531.00	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>38,912.00</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>	500.00	
<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	345.00	
Ga Technology Authority	144.00	
Police Security	100.00	
<b>Totals</b>	<b>589.00</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>	

**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>		
	20,030.00	
<b>5013.52.3110 CLAIMS &amp; JUDGEMENTS</b>		
	5,000.00	
<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>		
Description	Cost	Notes
	500.00	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>	

**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>	375.00	
<b>5013.53.1105 SPECIAL PROGRAMS</b>	80.00	
<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>1,255.00</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	2,500.00	
<b>Totals</b>	<b>2,500.00</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	355,562.00	
<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>	<u><u>355,562.00</u></u>
Round up total	
<b>Departmental Budget</b>	<u><u>355,562.00</u></u>

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

FUND	LINE ITEM	DESCRIPTION	2023 BUDGET AS AMENDED	2024 BUDGET REQUEST	2024 BUDGET AMENDED	2024 BUDGET
<b>51 - PERSONAL SERVICES/EMPLOYEE BENEFITS</b>						
<b>Salaries and Wages</b>						
1	5014.51.1200	Regular Employees	50,710	48,880		
1	5014.51.1300	Part Time Employees				
1	5014.51.1600	Overtime	750	750		
		<u>Salaries &amp; Wages Total</u>	<u>51,460</u>	<u>49,630</u>	<u>0</u>	<u>0</u>
<b>Employee Benefits</b>						
1	5014.51.2100	Group Ins	4,710	14,386		
1	5014.51.2101	Employees Benefits/Other	675	500		
1	5014.51.2200	F.I.C.A. Contributions	3,191	3,078		
1	5014.51.2300	Medicare	746	720		
1	5014.51.2400	Retirement	2,573	2,482		
1	5014.51.2600	Worker's Comp	3,000	4,701		
1	5014.51.2700	Unemployment Insurance				
		<u>Employee Benefits Total</u>	<u>14,895</u>	<u>25,867</u>	<u>0</u>	<u>0</u>
<b>Total 51 - Personal Services/Benefits</b>			<b><u>66,355</u></b>	<b><u>75,497</u></b>	<b><u>0</u></b>	<b><u>0</u></b>
<b>52 - PURCHASED/CONTRACTED SERVICES</b>						
<b>Professional</b>						
1	5014.52.1210	Legal Expenses				
1	5014.52.1290	Other Professional Services	1,000	1,000		
		<u>Professional Total</u>	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>0</u>
<b>Other Contracted Services</b>						
1	5014.52.1499	Sophicity				
1	5014.52.1498	Technology		460		
		<u>Other Contracted Services Total</u>	<u>0</u>	<u>460</u>	<u>0</u>	<u>0</u>



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

**Property Services**

**Cleaning Services**

1	5014.52.2100 Cleaning Services	2,000	-		
		2,000	0		0

Repairs and Maintenance

1	5014.52.2210 Equipment Repairs & Maintenance	3,500	6,250.00		
1	5014.52.2211 Computer Repairs & Maintenance				
1	5014.52.2212 Copier Maintenance				
1	5014.52.2220 Automobile Repairs & Maintenance	1,750	2,000		
1	5014.52.2230 Building Repairs & Maintenance	2,826	2,500		
1	5014.52.2240 Grounds Maintenance	5,500	4,500		
1	5014.52.2250 Street Repairs & Maintenance	14,797	15,656		
	Repairs & Maintenance Total	28,373	30,906		0

**Rentals - Equipment**

1	5014.52.2320 Equipment Lease				
	Equipment Lease Total				0

<b>Total Property Services</b>	<b>30,373</b>	<b>30,906</b>	<b>0</b>	<b>0</b>
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**523000 - OTHER PURCHASED SERVICES**

**Insurance**

1	5014.52.3100 GIRMA - Liability Ins.	2,853	3,138		
1	5014.52.3110 Claims & Judgements	1,000	1,000		
	Total Insurance	3,853	4,138		0

1	5014.52.3200 Communications (Tele/Internet)	960	1,985		
1	5014.52.3500 Travel				
1	5014.52.3600 Dues & Fees		60		
1	5014.52.3700 Education and Training		800		
1	5014.52.3800 Trash/Dumpster				
1	5014.52.3830 Landfill	1,200	1,200		
1	5014.52.3901 Pre-Employment Drug Testing				
		2,160	4,045		0

<b>Total 523000 - Other Purchased Services</b>	<b>6,013</b>	<b>8,183</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	25,000	15,000		
<b>Total 524000 - Contract Labor</b>			<b>25,000</b>	<b>15,000</b>	<b>0</b>	<b>0</b>
<b>Total 52 - Purchased/Contracted Services</b>			<b>62,386</b>	<b>55,549</b>	<b>0</b>	<b>0</b>

**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>			<b>4,200</b>	<b>4,200</b>	<b>0</b>	<b>0</b>
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**Utilities/Energy**

1	5014.53.1210	Water/Sewer				
1	5014.53.1220	Natural Gas				
1	5014.53.1230	Electricity	1,500	2,500		
1	5014.53.1231	Street Lights	11,650	11,650		
1	5014.53.1270	Gasoline	2,500	2,500		
<b>Total Utilities/Energy</b>			<b>15,650</b>	<b>16,650</b>	<b>0</b>	<b>0</b>

**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>			<b>3,150</b>	<b>3,150</b>	<b>0</b>	<b>0</b>

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>			<b>1,500</b>	<b>1,500</b>	<b>0</b>	<b>0</b>

<b>Total 53 - SUPPLIES</b>			<b>24,500</b>	<b>25,500</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>66,885</b>			
		<b>66,885</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total 54 - CAPITAL OUTLAYS</b>		<b>66,885</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL PUBLIC WORKS EXPENSES</b>		<b>220,126</b>	<b>156,546</b>	<b>0</b>	<b>0</b>

**2024 PROPOSED BUDGET  
PW DEPT DETAIL**

	Cost	Notes
<b>5014.51.1200 REGULAR EMPLOYEES</b>	48,880.00	
<b>5014.51.1300 PART TIME EMPLOYEES</b>	-	
<b>5014.51.1600 OVERTIME</b>	750.00	
<b>Totals</b>	<b>49,630.00</b>	
<b>5014.51.2100 GROUP INSURANCE</b>		
Description	Cost	Notes
Medical	13,473.00	1.5 Emp at 748.50/month/12mons
Dental	801.00	1.5 Emp at 44.46/month/12mons
Vision	112.00	1.5 Emp at 6.17/month/12mons
<b>Totals</b>	<b>14,386.00</b>	
<b>5014.51.2101 EMPLOYEES BEN/OTHER</b>		
Description	Cost	Notes
5014.51.2101 EMPLOYEES BEN/OTHER	500.00	Max health plan cost reimbursement to empl
5014.51.2200 FICA	3,078.00	IRS SS Rate (.062)
5014.51.2300 MEDICARE	720.00	IRS Med Rate (.0145)
5014.51.2400 RETIRMENT	2,482.00	5% of FT salary
5014.51.2600 WORKER'S COMP	4,701.00	Equal percentage increase of salaries increase
5014.51.2700 UMEMPLOYMENT INS	-	
<b>Totals</b>	<b>11,481.00</b>	
<b>5014.52.1290 OTHER PROFESSIONAL SERVICES</b>		
Description	Cost	Notes
Pole Decorations	1,000.00	Branam Lighting
<b>Totals</b>	<b>1,000.00</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>		
	6,250.00	
<b>5014.52.2220 AUTO REPS &amp; MAINT</b>		
	2,000.00	
<b>Totals</b>	<b>8,250.00</b>	
<b>5014.52.2230 BUILDING REPAIRS &amp; MAINTENANCE</b>		
Description	Cost	Notes
General repairs & maintenance	2,500.00	
	-	
<b>Totals</b>	<b>2,500.00</b>	
<b>5014.52.2240 GROUNDS MAINTENANCE</b>		
	4,500.00	
<b>5014.52.2250 STREET REPS &amp; MAINT</b>		
	15,656.00	Patching, potholes, striping
<b>5014.52.2320 EQUIPMENT LEASE</b>		
	-	
<b>5014.52.3100 GIRMA - LIABILITY INS</b>		
	3,138.00	
<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	485.00	PW Cell Phone
Comcast	1,500.00	Shop
<b>Totals</b>	<b>1,985.00</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>15,000.00</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	2,500.00	
<b>Totals</b>	<b>2,500.00</b>	
<b>5014.53.1231 STREET LIGHTS</b>		
	<b>11,650.00</b>	
<b>5014.53.1270 GASOLINE</b>		
	<b>2,500.00</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	156,546.00	
<b>5014.54.2410 MACHINERY</b>	-	
<b>5014.54.2200 VEHICLES</b>	-	
<b>5014.54.2400 COMPUTERS</b>	-	
<b>5014.54.2500 EQUIPMENT</b>	-	
<b>Totals</b>	-	

<b>Departmental Total</b>	<u><u>156,546.00</u></u>
Round up total	
<b>Departmental Budget</b>	<u><u>156,546.00</u></u>

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

FUND	LINE ITEM	DESCRIPTION	2023 BUDGET AS AMENDED	2024 BUDGET REQUEST	2024 BUDGET AMENDED	2024 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	5023.51.1600	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	190	191		
1	5023.51.2400	Retirement				
1	5023.51.2600	Worker's Comp	80	80		
1	5023.51.2700	Unemployment Insurance				
			1,084	1,085	0	0
<b>Total 51 - Personal Services/Benefits</b>			<b>14,209</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	12,200	4,900		
			12,200	4,900	0	0
<b>Repairs and Maintenance</b>						
1	5023.52.2210	Equipment Repairs & Maintenance	200	200		
1	5023.52.2212	Copier Maintenance				
1	5023.52.2230	Building Repairs & Maintenance	4,000	1,500		
			4,200	1,700	0	0
<b>Total Property Services</b>			<b>17,200</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	1,464		
1	5023.52.3110	Claims & Judgements		-		
<b>Total Insurance</b>			<b>1,464</b>	<b>1,464</b>	<b>0</b>	<b>0</b>

1	5023.52.3200	Communications (Tele/Internet)	3,400	4,464		
			<b>3,400</b>	<b>4,464</b>	<b>0</b>	<b>0</b>

<b>Total 523000 - Other Purchased Services</b>			<b>4,864</b>	<b>5,928</b>	<b>0</b>	<b>0</b>
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<b>Total 52 - Purchased/Contracted Services</b>			<b>22,064</b>	<b>13,328</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	3,500		
<b>Total Utilities/Energy</b>			<b>6,700</b>	<b>6,700</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>	7,150	0		
1	5011.53.1800	<b>Uniforms</b>		0		
<b>Total Other Supplies</b>			<b>7,350</b>	<b>200</b>	<b>0</b>	<b>0</b>

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

<b>Other General Operating Expense</b>						
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>18,850</b>	<b>11,700</b>	<b>0</b>	<b>0</b>

**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>

<b>TOTAL RECREATION EXPENSES</b>			<b>55,123</b>	<b>39,238</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>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>1,464.00</b>	
<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	3,500.00	
<b>Totals</b>	<b>3,500.00</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	39,238.00	

<b>Departmental Total</b>	<u>39,238.00</u>
Round up total	
<b>Departmental Budget</b>	<u><b>39,238.00</b></u>

CITY OF PINE LAKE  
2024 PROPOSED BUDGET  
DEBT SERVICE

Debt Service	2023 Budget as Amended	2024 Budget Request	2024 Budget
<b>61 · TRANSFERS</b>			
611006 · TRANSFER FROM GENERAL FUND ARPA RELATED	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>			
581000 · PRINCIPAL			
581310 · CAPITAL LEASE PRINCIPAL	0	28,794	0
<b>Total 581000 · PRINCIPAL</b>	<b>0</b>	<b>28,794</b>	<b>0</b>
582000 · INTEREST			
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	2023 Budget as Amended	2024 Budget Request	2024 Budget
<b>61 · TRANSFERS</b>			
611006 · TRANSFER FROM GENERAL FUND	77,230	77,230	-
<b>Total 61 · TRANSFERS</b>	<b>77,230</b>	<b>77,230</b>	<b>-</b>
<b>Expense</b>			
<b>58 · DEBT SERVICE</b>			
581000 · PRINCIPAL			
581301 · BOND PAYMENT - DDA	56,840	62,003	-
<b>Total 581000 · PRINCIPAL</b>	<b>56,840</b>	<b>62,003</b>	<b>-</b>
582000 · INTEREST			
582301 · INTEREST EXPENSE - DDA BOND	20,390	15,227	-
<b>Total 582000 · INTEREST</b>	<b>20,390</b>	<b>15,227</b>	<b>-</b>
<b>Total 58 · DEBT SERVICE</b>	<b>77,230</b>	<b>77,230</b>	<b>-</b>
<b>DDA Bond Total Expense</b>	<b>77,230</b>	<b>77,230</b>	<b>-</b>

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 2023 Budget	2023 Budget as Amended	Proposed 2024 Budget	2024 Budget
<b>Revenues</b>				
31 - TAXES				
313000 - GENERAL SALES AND USE TAXES				
313900 - SPLOST	125,000	125,000	35,847	0
<b>Total 313000 - GENERAL SALES AND USE TAXES</b>	<b>125,000</b>	<b>125,000</b>	<b>35,847</b>	<b>0</b>
<b>Total 31 - TAXES</b>	<b>125,000</b>	<b>125,000</b>	<b>35,847</b>	<b>0</b>
33 - INTERGOVERNMENTAL REVENUES				
334000 - STATE GOVERNMENT GRANTS				
334005 - LMIG Program	0	0	0	0
<b>Total 334000 - STATE GOVERNMENT GRANTS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total 33 - INTERGOVERNMENTAL REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Revenues</b>	<b>125,000</b>	<b>125,000</b>	<b>35,847</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>35,847</b>	<b>0</b>
<b>ENDING FUND BALANCE</b>	<b>215,574</b>	<b>215,574</b>	<b>251,421</b>	<b>251,421</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	320,000	0	0
<b>Total 522200 - REPAIRS AND MAINTENANCE</b>	<b>320,000</b>	<b>320,000</b>	<b>0</b>	<b>0</b>
<b>Total 522000 - PROPERTY SERVICES</b>	<b>320,000</b>	<b>320,000</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	331,599	0	0
<b>53 · SUPPLIES</b>				
<b>531000 · SUPPLIES</b>				
531900 · OTHER GENERAL OPERATING EXP	0	0	0	0
Total 531000 · SUPPLIES	0	0	0	0
Total 53 · SUPPLIES	0	0	0	0
<b>54 · CAPITAL OUTLAYS</b>				
<b>541000 · PROPERTY</b>				
541300 · BUILDINGS & BUILDING IMPROV.	0	0	0	0
Total 541000 · PROPERTY	0	0	0	0
<b>542000 · MACHINERY &amp; EQUIPMENT</b>				
542200 · VEHICLES/EQUIPMENT	20,000	20,000	0	0
Total 542000 · MACHINERY & EQUIPMENT	20,000	20,000	0	0
Total 54 · CAPITAL OUTLAYS	20,000	20,000	0	0
<b>SPLOST Total Expense</b>	<b>351,599</b>	<b>351,599</b>	<b>0</b>	<b>0</b>
Net Income	<u><u>-226,599</u></u>	<u><u>-226,599</u></u>	<u><u>35,847</u></u>	<u><u>0</u></u>

CITY OF PINE LAKE  
2024 PROPOSED BUDGET  
SPLOST II

SPLOST I	Approved 2023 Budget	2023 Budget as Amended	Proposed 2024 Budget	2024 Budget
<b>Revenues</b>				
<b>31 · TAXES</b>				
<b>313000 · GENERAL SALES AND USE TAXES</b>				
313900 · SPLOST	0	0	132,500	0
<b>Total 313000 · GENERAL SALES AND USE TAXES</b>	<b>0</b>	<b>0</b>	<b>132,500</b>	<b>0</b>
<b>Total 31 · TAXES</b>	<b>0</b>	<b>0</b>	<b>132,500</b>	<b>0</b>
<b>33 · INTERGOVERNMENTAL REVENUES</b>				
<b>334000 · STATE GOVERNMENT GRANTS</b>				
334005 · LMIG Program	0	0	0	0
<b>Total 334000 · STATE GOVERNMENT GRANTS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<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>132,500</b>	<b>0</b>
<b>TO FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ENDING FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expense</b>				
<b>52 · PURCHASES/CONTRACTED SERVICES</b>				
<b>521000 · PROFESSIONAL &amp; TECHNICAL SRVCS</b>				
521401 · CONTRACTED SERVICES	0	0	32,500	0
<b>Total 521000 · PROFESSIONAL &amp; TECH. SRVCS</b>	<b>0</b>	<b>0</b>	<b>32,500</b>	<b>0</b>

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 32,500 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 0 100,000 0

**Total 541000 · PROPERTY 0 0 100,000 0**

**542000 · MACHINERY & EQUIPMENT**

542200 · VEHICLES/EQUIPMENT 0 0 0 0

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

**Total 54 · CAPITAL OUTLAYS 0 0 100,000 0**

**SPLOST Total Expense 0 0 132,500 0**

Net Income

**0 0 0 0**

CITY OF PINE LAKE  
2024 PROPOSED BUDGET  
ARPA FUND 12

ARPA Fund	Actual 2022 Budget	Approved 2023 Budget	Revised 2023 Budget	Proposed 2024 Budget
<b>Revenues</b>				
<b>33 · INTERGOVERNMENTAL REVENUES</b>				
<b>332000 · FEDERAL GOVERNMENT TRANSFERS</b>				
<b>332100 · ARPA FISCAL RECOVERY FUNDS</b>				
	140,785	140,786	140,785	0
<b>Total 332000 · FEDERAL GOVERNMENT TRANSFERS</b>	<b>140,785</b>	<b>140,786</b>	<b>140,785</b>	<b>0</b>
<b>Total 33 · INTERGOVERNMENTAL REVENUES</b>	<b>140,785</b>	<b>140,786</b>	<b>140,785</b>	<b>0</b>
<b>Total Revenues</b>	<b>140,785</b>	<b>140,786</b>	<b>140,785</b>	<b>0</b>
<b>TO FUND BALANCE</b>	<b>140,785</b>	<b>140,786</b>	<b>92,367</b>	<b>-34,337</b>
<b>ENDING FUND BALANCE</b>	<b>140,785</b>	<b>281,571</b>	<b>233,152</b>	<b>198,815</b>
<b>Expense</b>				
<b>52 · PURCHASES/CONTRACTED SERVICES</b>				
<b>521000 · PROFESSIONAL &amp; TECHNICAL SRVCS</b>				
<b>521401 · CONTRACTED SERVICES</b>				
	0	0	48,418	0
<b>Total 521000 · PROFESSIONAL &amp; TECH. SRVCS</b>	<b>0</b>	<b>0</b>	<b>48,418</b>	<b>0</b>
<b>Total 52 · PURCHASES/CONTRACTED SERVICES</b>	<b>0</b>	<b>0</b>	<b>48,418</b>	<b>0</b>
<b>53 · SUPPLIES</b>				
<b>531000 · SUPPLIES</b>				
<b>531900 · OTHER GENERAL OPERATING EXP</b>				
	0	0	0	0
<b>Total 531000 · SUPPLIES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<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**

**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**

**61 · TRANSFERS**

**611009 · TRANSFER TO GENERAL FUND**

0            0            0            34,337

**Total 61 · TRANSFERS**

**0            0            0            34,337**

**ARPA Total Expense**

**0            0            48,418            34,337**

CITY OF PINE LAKE  
2024 PROPOSED BUDGET  
STORMWATER FUND

Stormwater	Approved 2023 Budget	Revised 2023 Budget	Proposed 2024 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</b>	<b>65,560</b>	<b>65,560</b>	<b>65,560</b>
<b>TO NET POSITION</b>	<b>5,024</b>	<b>-5,024</b>	<b>6,512</b>
<b>TOTAL STORMWATER FUND REVENUE</b>	<b>60,536</b>	<b>60,536</b>	<b>59,048</b>
<b>NET POSITION ENDING</b>	<b>183,260</b>	<b>183,260</b>	<b>189,772</b>

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      15,600

511300 · REGULAR - PART-TIME

0              0              0

**Total 511000 · SALARIES AND WAGES**

**16,890      16,890      15,600**

**512000 · EMPLOYEE BENEFITS**

512100 · GROUP INSURANCE

4,710      4,710      4,800

512200 · FICA CONTRIBUTIONS

1,047      1,047      967

512300 · MEDICARE

245      245      226

512400 · RETIREMENT

844      844      780

512600 · WORKERS' COMPENSATION

1,800      1,800      1,675

512700 · UNEMPLOYMENT INSURANCE

0              0              0

**Total 512000 · EMPLOYEE BENEFITS**

**8,646      8,646      8,448**

**Total 51 · PERSONAL SRVCS/EMPLOYEE BENEFIT**

**25,536      25,536      24,048**

**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

<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>59,048</b>

CITY OF PINE LAKE  
2024 PROPOSED BUDGET  
MCALLISTER FUND

McAllister Fund	Approved 2023 Budget	Revised 2023 Budget	Proposed 2024 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

Confiscated Assets	Approved 2023 Budget	Revised 2023 Budget	Proposed 2024 Budget
From Fund Balance	500	500	500
<b>Fund Balance Ending</b>	<b>2,939</b>	<b>2,939</b>	<b>2,439</b>
<b>Expense</b>			
<b>53- SUPPLIES</b>			
53190 - GRANT EXPENSES	500	500	500
<b>TOTAL 53- SUPPLIES</b>	<b>500</b>	<b>500</b>	<b>500</b>
<b>Total Expense</b>	<b>500</b>	<b>500</b>	<b>500</b>