

City of Nelson, Georgia
For Fiscal Year Ending June 30, 2018
Proposed Operating Budget
General Fund with PD

Account	Description	FY 2017			
		FY 2018 Proposed	Actual as of 04/30/17	FY 2017 Budget	FY 2016 Actual
100-0000-00-301610	Business and Occupation Tax	\$ 3,800	\$ 3,749	\$ 4,600	\$ 5,399
100-0000-00-311100	Property Taxes	\$ 110,000	\$ 109,922	\$ 104,000	\$ 108,391
100-0000-00-311310	Motor Vehicle Tax	\$ 480	\$ 530	\$ 1,000	\$ 829
100-0000-00-311315	Motor Vehicle TAVT	\$ 40,000	\$ 35,103	\$ 55,000	\$ 51,811
100-0000-00-311320	Mobile Home Tax	\$ -	\$ -	\$ -	\$ 4
100-0000-00-311350	Railroad Equipment Car Taxes	\$ 80	\$ 83	\$ 100	\$ 80
100-0000-00-311600	Real Estate Transfer and Intangible	\$ 1,100	\$ 895	\$ 500	\$ 426
100-0000-00-311710	Franchise Taxes Electrical	\$ 30,000	\$ 30,696	\$ 30,000	\$ 29,697
100-0000-00-311730	Franchise Taxes Natural Gas	\$ 2,800	\$ 2,865	\$ 2,000	\$ 2,972
100-0000-00-311750	Franchise Taxes Cable TV	\$ 4,000	\$ 3,923	\$ -	\$ -
100-0000-00-311760	Franchise Taxes Telephone	\$ 250	\$ 263	\$ 5,000	\$ 4,091
100-0000-00-313100	Local Option Sales Tax - Pickens	\$ 120,000	\$ 100,308	\$ 104,000	\$ 113,616
100-0000-00-316200	Insurance Premium Tax	\$ 88,000	\$ 82,012	\$ 72,000	\$ 76,338
100-0000-00-319000	Penalties and Interest on Delinquent	\$ 200	\$ 168	\$ 500	\$ 16,323
100-0000-00-322110	Building Permits and Inspections	\$ 1,000	\$ 16,449	\$ 500	\$ 1,220
100-0000-00-322120	Zoning and Land Use Fees	\$ -	\$ 300	\$ -	\$ 300
100-0000-00-334000	State Government Grants LMIG	\$ 20,000	\$ 17,616	\$ 13,500	\$ 13,533
100-0000-00-344110	Sanitation Fees Received	\$ 26,000	\$ 16,102	\$ 32,000	\$ 37,010
100-0000-00-347910	Ball Field Rental	\$ 1,800	\$ 400	\$ -	\$ -
100-0000-00-351170	Municipal Court Fines	\$ 11,000	\$ 1,558	\$ 14,000	\$ 11,535
100-0000-00-361000	Interest Income	\$ 30	\$ 27	\$ -	\$ 9
100-0000-00-389000	Misc.	\$ -	\$ 2,723	\$ 3,000	\$ 4,773
Total Projected Revenues:		\$ 460,540	\$ 425,690	\$ 441,700	\$ 478,358
100-1110-Series	City Council Expenses				
100-1110-10-523500	Travel	\$ 1,050	\$ -	\$ 1,050	\$ 545
100-1110-10-523700	Education and Training	\$ 1,050	\$ -	\$ 1,050	\$ 350
100-1110-10-531100	Supplies/Materials/Postage	\$ -	\$ 37	\$ 500	\$ 84
		\$ 2,100	\$ 37	\$ 2,600	\$ 978
100-1130-Series	City Clerk Expenses				
100-1130-10-511100	Salaries and Wages	\$ -	\$ 11,910	\$ 13,000	\$ 42,139
100-1130-10-512200	FICA	\$ -	\$ 997	\$ 3,000	\$ 4,561
100-1130-10-512700	Workers Compensation Insurance	\$ -	\$ -	\$ 100	\$ 132

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100-1130-10-523500	Travel	\$ -	\$ 821	\$ 300	\$ 327
100-1130-10-523600	Dues and Fees	\$ -	\$ -	\$ 100	\$ 205
100-1130-10-523700	Education & Training	\$ -	\$ 1,085	\$ 500	\$ 1,538
		<u>\$ -</u>	<u>\$ 14,813</u>	<u>\$ 17,000</u>	<u>\$ 48,903</u>
100-1310-Series	Mayor Expenses				
100-1310-10-523500	Travel	\$ 350	\$ -	\$ -	\$ -
100-1310-10-523700	Education & Training	\$ 350	\$ -	\$ -	\$ -
		<u>\$ 700</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
100-1320 Series	City Manager Expenses				
100-1320-10-511100	Salaries & Wages	\$ 45,000	\$ 14,516	\$ 35,000	\$ -
100-1320-10-512200	FICA	\$ 3,000	\$ 1,110	\$ 4,000	\$ -
100-132010512700	Workers Compensation Insurance	\$ -	\$ -	\$ 400	\$ -
100-1320-10-523500	Travel	\$ 3,800	\$ 523	\$ 1,000	\$ -
100-1320-10-523600	Dues & Fees	\$ 250	\$ -	\$ 400	\$ -
100-1320-10-523700	Education & Training	\$ 3,000	\$ 465	\$ 1,000	\$ -
		<u>\$ 55,050</u>	<u>\$ 16,615</u>	<u>\$ 41,800</u>	<u>\$ -</u>
100-1400 Series	Election Expenses				
100-1400-10-521100	Contracted Services - Election Expense	\$ 6,000	\$ -	\$ -	\$ -
100-1400-10-523300	Advertising	\$ 100	\$ 150	\$ 4,000	\$ 170
		<u>\$ 6,100</u>	<u>\$ 150</u>	<u>\$ 4,000</u>	<u>\$ 170</u>
100-1500 Series	Administrative Expenses				
100-1500-10-511100	Salaries & Wages	\$ 3,000	\$ 2,011	\$ -	\$ -
100-1500-10-512200	FICA	\$ 200	\$ 179	\$ -	\$ -
100-1500-10-512700	Workers Compensation Insurance	\$ 2,500	\$ 2,374	\$ -	\$ -
100-1500-10-521200	Professional Services (Attorney)	\$ 10,000	\$ 6,030	\$ 10,000	\$ 13,438
100-1500-10-521220	Professional Services (Payroll Service)	\$ 2,300	\$ 1,863	\$ 3,000	\$ 2,875
100-1500-10-521230	Professional Services (Audit)	\$ 15,000	\$ 15,350	\$ 16,000	\$ 15,550
100-1500-10-521260	Bank charges	\$ 800	\$ 607	\$ 1,000	\$ 750
100-1500-10-522320	Equipment Rental (Copier)	\$ 3,000	\$ 2,199	\$ 3,200	\$ 3,009

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100-1500-10-523100	Insurance - GIRMA	\$ 11,000	\$ -	\$ 3,900	\$ 2,800
100-1500-10-523300	Advertising	\$ 2,000	\$ 1,083	\$ 2,000	\$ 1,966
100-1500-10-523400	Printing & Binding	\$ 1,000	\$ 327	\$ 4,200	\$ 196
100-1500-10-523600	Dues & Fees	\$ 2,500	\$ 2,457	\$ 3,000	\$ 4,122
100-1500-10-523900	Misc.	\$ 500	\$ 222	\$ 500	\$ 359
100-1500-10-530100	Subscriptions	\$ 100	\$ 45	\$ -	\$ 30
100-1500-10-531100	Supplies/Material/Postage	\$ 2,500	\$ 1,511	\$ 2,000	\$ 3,515
100-1500-10-531400	Books & Periodicals	\$ 200	\$ 288	\$ -	\$ -
100-1500-10-542400	Computer Equipment & Maintenance	\$ 6,000	\$ 7,895	\$ 6,000	\$ 5,703
100-1500-10-574010	Bad Debt Expense - Inactive Sanitation Ac	\$ 200	\$ -	\$ 1,000	\$ -
100-1500-10-579000	Contingencies	\$ -	\$ -	\$ -	\$ -
		<u>\$ 62,800</u>	<u>\$ 44,440</u>	<u>\$ 55,800</u>	<u>\$ 54,313</u>
100-1610 Series	City Hall Building Expenses				
100-1610-10-522130	Custodial Services	\$ -	\$ -	\$ -	\$ 100
100-1610-10-522200	Repairs and Maintenance	\$ 5,000	\$ -	\$ 1,000	\$ 5,205
100-1610-10-523100	Insurance	\$ -	\$ -	\$ 2,400	\$ 2,160
100-1610-10-523200	Communications	\$ 3,000	\$ 2,139	\$ 3,500	\$ 2,873
100-1610-10-531210	Water	\$ 500	\$ 410	\$ 500	\$ 788
100-1610-10-531220	Natural Gas	\$ 1,500	\$ 832	\$ 2,500	\$ 1,307
100-1610-10-531230	Electricity	\$ 2,500	\$ 1,791	\$ 4,000	\$ 6,790
100-1610-10-542300	Furniture & Fixtures	\$ 2,500	\$ -	\$ -	\$ -
		<u>\$ 15,000</u>	<u>\$ 5,172</u>	<u>\$ 13,900</u>	<u>\$ 19,123</u>
100-2650 Series	Municipal Court Expenses				
100-2650-80-521200	Professional Services (Attorney)	\$ 3,500	\$ 570	\$ 2,850	\$ 2,785
100-2650-80-523500	Travel	\$ 500	\$ -	\$ 500	\$ 299
100-2650-80-523600	Dues & Fees	\$ 500	\$ 43	\$ 3,500	\$ 3,604
100-2650-80-523700	Education & Training	\$ 600	\$ -	\$ 600	\$ 550
100-2650-80-531100	Supplies/Materials/Postage	\$ 150	\$ -	\$ 150	\$ 150
100-2650-80-591100	Payments to Other Agencies	\$ 4,400	\$ 265	\$ 1,200	\$ 1,043
		<u>\$ 9,650</u>	<u>\$ 879</u>	<u>\$ 8,800</u>	<u>\$ 8,431</u>
					40% of incoming fines
100-3223 Series	Police Department Expenses				

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100-3223-20-511100	Salaries & Wages	\$ 35,500	\$ 3,692	\$ 33,000	\$ 56,969
100-3223-20-512200	FICA	\$ 2,200	\$ 282	\$ 5,000	\$ 5,041
100-3223-20-512700	Workers Compensation Insurance	\$ -	\$ -	\$ 3,400	\$ 3,312
100-3223-20-522130	Custodial Services	\$ -	\$ -	\$ -	\$ 85
100-3223-20-522200	Repairs and Maintenance	\$ 5,000	\$ 85	\$ 2,500	\$ 1,912
100-3223-20-522330	Uniform Service	\$ 2,000	\$ -	\$ 100	\$ 1,972
100-3223-20-523100	Insurance	\$ -	\$ -	\$ 4,500	\$ 5,081
100-3223-20-523200	Communications	\$ 1,500	\$ 380	\$ 1,500	\$ 1,199
100-3223-20-523500	Travel	\$ 800	\$ -	\$ 800	\$ 761
100-3223-20-523600	Dues & Fees	\$ 300	\$ -	\$ 300	\$ 516
100-3223-20-523700	Education & Training	\$ 800	\$ 73	\$ 800	\$ 699
100-3223-20-523900	Misc.	\$ -	\$ -	\$ -	\$ 457
100-3223-20-531210	Water	\$ -	\$ -	\$ -	\$ 193
100-3223-20-531230	Electricity	\$ -	\$ -	\$ -	\$ 994
100-3223-20-531270	Gasoline	\$ 4,000	\$ 90	\$ 4,000	\$ 4,040
100-3223-20-531400	Books & Periodicals	\$ 100	\$ -	\$ 50	\$ 67
100-3223-20-531600	Small Equipment	\$ 500	\$ -	\$ 50	\$ 93
100-3223-20-531700	Other Supplies (Signs/Materials)	\$ 400	\$ -	\$ 100	\$ 307
100-3223-20-542200	Capital Outlay - Vehicles	\$ -	\$ -	\$ 100	\$ 11
100-3223-20-542400	Computer Equipment & Maintenance	\$ 150	\$ 39	\$ 100	\$ 150
		<u>\$ 53,250</u>	<u>\$ 4,643</u>	<u>\$ 56,300</u>	<u>\$ 83,859</u>
100-3500 Series	Fire Department Expenditures				
100-3500-10-572000	Contribution to Volunteer Fire Dept.	\$ -	\$ -	\$ -	\$ 224
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 224</u>
100-4260 Series	Electricity for Street Lights				
100-4260-45-531230	Electricity - Street Lights	\$ 22,000	\$ 15,695	\$ -	\$ -
		<u>\$ 22,000</u>	<u>\$ 15,695</u>	<u>\$ -</u>	<u>\$ -</u>
100-4520 Series	Sanitation Dept. Expenses				
100-4520-10-511100	Salaries & Wages	\$ 15,000	\$ 9,544	\$ 12,000	\$ 11,429
100-4520-10-512200	FICA	\$ 1,000	\$ 995	\$ 1,200	\$ 1,183
100-4520-10-512700	Workers Compensation Insurance	\$ -	\$ -	\$ 1,300	\$ 1,192

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100-4520-10-522200	Repairs and Maintenance	\$ 8,000	\$ 2,305	\$ 4,000	\$ 977
100-4520-10-523100	Insurance	\$ -	\$ -	\$ 3,200	\$ 3,433
100-4520-10-523900	Landfill Fees	\$ 6,500	\$ 4,904	\$ 6,500	\$ 6,967
100-4520-10-531100	Supplies/Material/Postage	\$ 500	\$ 434	\$ 500	\$ 563
100-4520-10-531270	Gasoline	\$ 2,000	\$ 740	\$ 2,500	\$ 1,335
		<u>\$ 33,000</u>	<u>\$ 18,923</u>	<u>\$ 31,200</u>	<u>\$ 27,080</u>
100-4900 Series	Maintenance Dept. Expenses	(changed from 4221 Roads & Streets)			
100-4900-00-511100	Salaries & Wages	\$ 34,000	\$ 27,863	\$ 25,000	\$ 49,557
100-4900-00-511200	Contract Labor	\$ 6,000	\$ -	\$ 5,000	\$ 65
100-4900-00-512200	FICA	\$ 2,200	\$ 2,260	\$ 3,750	\$ 4,550
100-4900-00-512700	Workers Compensation Insurance	\$ -	\$ -	\$ 3,750	\$ 8,611
100-4900-00-522200	Repairs and Maintenance	\$ 10,000	\$ 2,322	\$ 3,333	\$ 1,329
100-4900-00-523100	Insurance	\$ -	\$ -	\$ 1,917	\$ 2,132
100-4900-00-531100	Supplies/Material/Postage	\$ 2,000	\$ 803	\$ 833	\$ 1,016
100-4900-00-531210	Water	\$ 200	\$ 10	\$ -	\$ -
100-4900-00-531220	Natural Gas	\$ 1,800	\$ 1,366	\$ 1,333	\$ 1,500
100-4900-00-531230	Electricity	\$ 1,400	\$ 881	\$ 1,250	\$ 93
100-4900-00-531270	Gasoline	\$ 2,500	\$ 1,947	\$ 2,083	\$ 2,383
100-4900-00-531600	Small Equipment	\$ 2,000	\$ 492	\$ 417	\$ 557
100-4900-00-531700	Other Supplies (Signs/Materials)	\$ 2,000	\$ 392	\$ 625	\$ 629
100-4900-00-542200	Capital Outlay - Vehicles/Equipment	\$ 5,000	\$ 5,687	\$ 4,000	\$ 4,310
100-4900-00-542210	LMIG	\$ 20,000	\$ 13,533	\$ 14,583	\$ 6,329
		<u>\$ 89,100</u>	<u>\$ 57,557</u>	<u>\$ 67,875</u>	<u>\$ 83,060</u>
100-5530 Series	Community Center Expenses				
100-5530-00-522200	Repairs and Maintenance	\$ -	\$ -	\$ 2,000	\$ 1,951
100-5530-00-523100	Insurance	\$ -	\$ -	\$ 1,500	\$ -
100-5530-00-531210	Water	\$ 200	\$ 225	\$ 500	\$ -
100-5530-00-531220	Natural Gas	\$ 500	\$ -	\$ 500	\$ -
100-5530-00-531230	Electricity	\$ 1,000	\$ 142	\$ 1,000	\$ 174
		<u>\$ 1,700</u>	<u>\$ 367</u>	<u>\$ 5,500</u>	<u>\$ 2,125</u>
100-6172 Series	Marble Museum Expenses				

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100-6172-10-523900	Misc.	\$ 500	\$ 395	\$ 500	\$ 311
		<u>\$ 500</u>	<u>\$ 395</u>	<u>\$ 500</u>	<u>\$ 311</u>
100-7220 Series	Building Dept. Expenses				
100-7220-10-521200	Professional Services	\$ -	\$ 2,395	\$ 4,000	\$ 985
100-7220-10-523700	Education & Training	\$ -	\$ 250	\$ -	\$ -
100-7220-30-521200	Professional Services (Attorney)	\$ -	\$ -	\$ -	\$ -
100-7220-40-531100	Supplies/Material/Postage	\$ -	\$ 169	\$ 500	\$ -
		<u>\$ -</u>	<u>\$ 2,814</u>	<u>\$ 4,500</u>	<u>\$ 985</u>
100-7350 Series	Planning and Zoning Dept. Expenses				
100-7350-40-521200	Professional Services (Attorney)	\$ -	\$ 808	\$ -	\$ -
100-7350-40-523300	Advertising	\$ -	\$ -	\$ -	\$ -
100-7350-40-523700	Education & Training	\$ -	\$ -	\$ -	\$ -
100-7350-40-531100	Supplies/Material/Postage	\$ -	\$ -	\$ -	\$ -
		<u>\$ -</u>	<u>\$ 808</u>	<u>\$ -</u>	<u>\$ -</u>
100-7500 Series	Parks & Recreation Expenses				
100-7500-10-522200	Repairs and Maintenance	\$ 5,000	\$ 1,950	\$ 2,500	\$ -
100-7500-10-531210	Water	\$ 400	\$ 253	\$ 400	\$ -
100-7500-10-531230	Electricity	\$ 600	\$ 401	\$ 600	\$ -
		<u>\$ 6,000</u>	<u>\$ 2,604</u>	<u>\$ 3,500</u>	<u>\$ -</u>
100-9000 Series	Intergovernmental Agreement Expenses				
100-9000-00-571000	Cherokee County Fire Tax	\$ 92,000	\$ -	\$ 81,000	\$ 80,405
100-9000-00-571100	Municipal Services Agreement	\$ -	\$ -	\$ -	\$ -
		<u>\$ 92,000</u>	<u>\$ -</u>	<u>\$ 81,000</u>	<u>\$ 80,405</u>
100-9000-00-610000	Reserve for Future Use	\$ 11,590	\$ -	\$ -	\$ -
	Total Proposed Expenditures	<u>\$ 460,540</u>	<u>\$ 185,910</u>	<u>\$ 394,275</u>	<u>\$ 409,744</u>
	Total Revenues Over Expenditures	\$ -			