

**CITY OF DEMOREST  
PROPOSED 2022 BUDGET**

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**CITY OF DEMOREST  
PROPOSED 2022 BUDGET**

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City of Demorest, GA

## 2022 Budget Draft #2

**Fund: 100 - GENERAL FUND**

	2021 Original	2021 YTD	2019	2020	2021	2022 Budget #2	
	Total Budget	Activity- August			Annualized		
<b>Revenue</b>							
100-1110-311000	Current Property Taxes	215,951.00	13,478.93	207,227.19	207,241.55	20,218.40	220,000
100-1110-311310	Motor Vehicle	40,500.00	27,594.05	40,748.56	48,552.00	41,391.08	41,500
100-1110-311601	Intangible Tax	2,800.00	1,724.44	2,415.38	3,953.52	2,586.66	2,800
100-1110-311700	Franchise Taxes	88,000.00	65,780.80	86,113.08	83,814.74	98,671.20	88,000
100-1110-311800	Insurance Premium Tax	140,000.00	-	138,742.52	146,166.88	-	145,000
100-1110-314200	Beer & Wine Wholesale Tax	17,000.00	12,153.29	18,111.08	18,699.81	18,229.94	18,500
100-1110-314300	Transfer Tax (real estate)	650.00	421.19	1,133.45	865.72	631.79	750
100-1110-321000	Business Licenses & Occup	7,500.00	7,496.50	11,635.00	11,725.00	11,244.75	11,500
100-1110-338500	Property Tax Interest & Penalties	-	1,027.58	1,018.46	1,582.85	1,541.37	1,000
100-1110-341300	Planning & Develop. Fees	-	3,769.00	15,326.11	466.65	5,653.50	5,000
100-1110-361000	Interest	50.00	42.53	-	53.86	63.80	-
100-1110-374300	Debit/Credit Convenience	50.00	60.00	32.50	45.00	90.00	-
100-1110-381001	Miscellaneous Revenue	5,000.00	47,028.42	15,570.54	4,806.29	70,542.63	10,000
100-1110-383902	July 4th Income	15,000.00	14,341.15	15,619.25	515.00	21,511.73	15,000
100-1110-444000	State Gov Grants	50,000.00	-	-	66,726.26	-	50,000
100-3220-352000	Fine & Forfeitures	100,000.00	44,170.00	174,678.75	47,167.00	66,255.00	125,000
100-3220-362100	Probation Fines & Fees	50,000.00	62,859.70	40,841.00	93,234.00	94,289.55	95,000
100-3220-381002	Other Services	112,000.00	74,666.68	60,000.00	60,000.00	112,000.02	-
100-3220-401100	Proceeds from Sale of Assets	-	410.75	-	-	616.13	-
100-3220-444000	State Gov Grants	180,000.00	17,156.98	35,150.07	15,821.46	25,735.47	25,000
100-3230-346410	Background Check	115,000.00	91,501.00	148,779.89	130,397.50	137,251.50	140,000
100-3240-381002	Other Services - Hospital	-	-	-	-	-	112,000
100-3510-444000	State Gov Grants	3,000.00	-	27,524.00	-	-	3,000
100-4220-444000	State Gov Grants	35,000.00	297,126.00	136,502.50	234,706.13	445,689.00	50,000
							1,159,050
100-1110-460100	Advance from Water Fund	867,180.00	372,610.45	1,177,394.29	808,599.22	558,915.68	910,498
	<b>Revenue Total:</b>	<b>2,044,681.00</b>	<b>1,155,419.44</b>	<b>2,354,563.62</b>	<b>1,985,140.44</b>	<b>1,733,129.16</b>	<b>2,069,548</b>
<b>Expense</b>							
100-1110-511101	Salaries	104,337.00	41,876.74	53,677.11	64,615.30	62,815.11	66,350
100-1110-511130	Mayor & Council Salaries	19,200.00	12,100.00	27,900.00	13,800.00	18,150.00	19,500
100-1110-512100	Health Insurance	16,188.00	(1,060.49)	(10,503.01)	(1,040.86)	(1,590.74)	-
100-1110-512101	Dental Insurance	630.00	216.72	405.10	325.08	325.08	330
100-1110-512102	Life Insurance	162.00	64.08	203.23	86.13	96.12	100
100-1110-512103	LTD Insurance	314.00	145.68	187.00	204.00	218.52	232
100-1110-512104	STD Insurance	664.00	239.60	307.78	335.76	359.40	388
100-1110-512105	Vision Insurance	130.00	47.12	72.15	66.60	70.68	75
100-1110-512106	Worker's Comp Insurance	550.00	2,285.12	431.98	3,163.53	3,427.68	3,500
100-1110-512200	FICA Gen	7,982.00	5,047.47	7,811.76	7,375.69	7,571.21	5,076
100-1110-512201	SUTA Gen	475.00	17.37	70.65	34.94	26.06	100
100-1110-512401	GMEBS RETIREMENT FUND	8,898.00	4,044.08	5,344.56	5,364.00	6,066.12	6,300
100-1110-521250	City Attorney	32,500.00	22,613.28	44,168.68	37,406.81	33,919.92	34,000
100-1110-521253	Audit	5,000.00	-	3,399.00	3,400.00	-	3,750
100-1110-521254	Employee & Public Relations	4,000.00	2,696.77	7,721.28	6,930.10	4,045.16	6,500
100-1110-532202	Repairs & Maintenance	1,200.00	629.59	38.74	375.91	944.39	750
100-1110-543200	Telephones & Communications	525.00	839.79	424.00	675.00	1,259.69	1,300
100-1110-553500	Gen Admin/Travel Expenses	1,500.00	45.03	-	-	67.55	500
100-1110-553600	Dues & Fees	31,492.00	9,976.28	31,107.39	24,260.30	14,964.42	25,000
100-1110-573700	Education & Training	3,220.00	9,788.00	3,714.36	300.00	14,682.00	10,000
100-1110-581101	Computer & Software	14,785.00	6,758.95	14,277.27	9,764.00	10,138.43	11,000
100-1110-601150	Office Supplies	7,000.00	2,311.38	5,327.78	4,332.66	3,467.07	6,000
100-1110-611105	July 4th Celebration	40,000.00	27,501.62	38,361.42	19,345.00	41,252.43	41,000
100-1110-613900	Election Costs	-	2,410.90	1,471.64	-	3,616.35	1,500
100-1110-617400	Planning Commission	4,000.00	3,730.00	6,526.08	1,445.00	5,595.00	5,750
100-1110-619000	Gen./ Miscellaneous	5,000.00	12,421.60	16,175.29	18,588.51	18,632.40	18,000
100-1110-623000	Bank NSF charge & return	550.00	73.00	67.03	(122.14)	109.50	125
100-1110-623500	Debit/Credit Convenience Fees	1,500.00	3,582.21	1,898.54	4,439.82	5,373.32	6,000
100-1110-690100	Insurance	25,000.00	6,154.72	19,241.13	6,875.73	9,232.08	10,000
100-3220-511101	Salaries	458,922.00	345,490.57	420,447.32	429,242.86	518,235.86	374,720
100-3220-511102	Salaries - Part Time	-	535.42	339.36	94.50	803.13	-
100-3220-512100	Health Insurance	78,000.00	52,166.40	58,709.15	76,189.09	78,249.60	79,600
100-3220-512101	Dental Insurance	2,500.00	1,462.86	2,454.16	2,275.56	2,194.29	2,300
100-3220-512102	Life Insurance	700.00	496.62	655.11	707.82	744.93	750
100-3220-512103	LTD Insurance	1,300.00	933.56	1,222.98	1,307.16	1,400.34	1,450
100-3220-512104	STD Insurance	2,135.00	1,579.98	2,029.42	2,153.85	2,369.97	2,450
100-3220-512105	Vision Insurance	470.00	318.06	471.38	466.20	477.09	480
100-3220-512106	Worker's Comp Insurance	18,000.00	10,968.80	15,616.17	13,458.11	16,453.20	16,500
100-3220-512200	FICA Police	31,130.00	26,273.44	32,006.46	34,660.42	39,410.16	28,666
100-3220-512201	SUTA POLICE	200.00	95.71	149.36	135.80	143.57	150
100-3220-512401	GMEBS RETIREMENT FUND	23,000.00	19,411.68	17,815.20	22,529.04	29,117.52	30,000
100-3220-512900	Peace Officer Annuity	3,500.00	4,151.82	5,883.15	3,706.09	6,227.73	6,300
100-3220-532202	Repairs & Maintenance	1,223.00	331.20	22,441.45	641.80	496.80	1,223
100-3220-532204	Repairs & Maintenance - Vehicles	5,000.00	65,558.66	17,007.45	11,609.47	98,337.99	2,000
100-3220-532206	Repairs & Maintenance - Equipment	4,000.00	3,120.42	8,050.65	4,715.29	4,680.63	3,000
100-3220-541200	Utilities	1,000.00	805.00	915.53	883.38	1,207.50	1,300
100-3220-543200	Telephones & Communications	11,100.00	9,162.63	10,941.47	11,594.83	13,743.95	14,500
100-3220-553500	Travel	4,000.00	276.35	10,787.09	1,925.44	414.53	5,500
100-3220-553600	Dues & Fees	500.00	2,218.48	-	140.25	3,327.72	500
100-3220-573700	Education & Training	5,000.00	9,245.91	6,311.33	8,370.81	13,868.87	-
100-3220-581101	Computer & Software	4,000.00	5,595.32	4,265.21	4,405.34	8,392.98	4,000
100-3220-583801	Court Software Support	1,000.00	1,311.60	1,990.00	1,040.00	1,967.40	1,000
100-3220-591125	Small Equipment	15,000.00	13,496.43	31,008.40	4,887.80	20,244.65	8,000
100-3220-601150	Office Supplies	5,000.00	2,993.52	6,015.32	4,202.07	4,490.28	5,000
100-3220-643220	Uniforms	2,000.00	2,706.66	3,962.61	1,362.10	4,059.99	1,000
100-3220-651300	Court Costs	4,500.00	4,000.00	10,650.00	7,000.00	-	-
100-3220-653400	Board Prisoners	5,000.00	3,903.25	9,546.21	6,034.85	5,854.88	400



City of Demorest, GA

## 2022 Budget Draft #2

	2021 Original	2021 YTD			2021			
	Total Budget	Activity- August	2019	2020	Annualized	2022 Budget #2		
100-3220-653500		Drug & Alcohol Testing	462.00	261.83	382.37	308.72	392.75	462
100-3220-653600		Probation Fees to State	3,000.00	2,047.00	3,592.00	3,467.00	3,070.50	3,000
100-3220-653620		Probation Fees to Alto	23,000.00	27,272.00	34,598.00	31,029.00	40,908.00	-
100-3220-653660		Probation Fees - Demorest	-	25,633.00	-	8,111.00	38,449.50	12,000
100-3220-656100		Victims Assistance Fund	25,000.00	10,301.62	27,289.33	14,593.28	15,452.43	25,000
100-3220-661270		Gasoline	17,800.00	10,592.49	18,853.59	22,671.90	15,888.74	12,800
100-3220-690100		Insurance	27,500.00	22,252.03	19,577.50	22,671.90	33,378.05	35,000
100-3230-511101		Salaries	71,971.00	50,512.52	70,304.22	76,993.29	75,768.78	74,130
100-3230-512100		Health Insurance	21,500.00	12,038.40	19,319.28	21,538.32	18,057.60	21,500
100-3230-512101		GCIC Insurance	650.00	325.08	662.45	650.16	487.62	550
100-3230-512102		Life Insurance	181.00	112.14	236.99	180.72	168.21	180
100-3230-512103		LTD Insurance	265.00	167.00	345.70	264.36	250.50	270
100-3230-512104		STD Insurance	435.00	274.74	591.02	435.36	412.11	425
100-3230-512105		Vision Insurance	135.00	70.68	133.20	133.20	106.02	110
100-3230-512106		Worker's Comp Insurance	2,800.00	1,828.08	150.67	2,530.80	2,742.12	2,900
100-3230-512200		FICA GCIC	5,506.00	3,863.82	5,308.78	5,450.51	5,795.73	5,671
100-3230-512201		SUTA GCIC	35.00	17.99	32.57	28.56	26.99	28
100-3230-512401		GMEBS Retirement Fund	4,300.00	3,235.28	3,563.04	4,291.20	4,852.92	5,000
100-3230-541200		Utilities	700.00	652.55	712.19	695.32	978.83	1,000
100-3230-543200		Telephones & Communications	4,200.00	3,146.97	4,137.81	4,154.71	4,720.46	4,900
100-3230-573700		Education & Training	150.00	-	-	-	-	150
100-3230-581101		Computer & Software	780.00	414.00	786.81	649.00	621.00	780
100-3230-601150		Office Supplies	475.00	48.03	112.82	393.11	72.05	475
100-3230-653901		Destroy Files	1,050.00	720.00	975.00	1,040.00	1,080.00	1,050
100-3240-511101		Salaries - Hospital Services	-	-	-	-	-	112,000
100-3510-511101		Salaries	369,089.00	228,687.83	333,032.41	344,917.24	343,031.75	350,000
100-3510-512100		Health Insurance	32,500.00	15,153.77	22,201.37	34,037.48	22,730.66	32,500
100-3510-512101		Dental Insurance	1,000.00	406.35	736.39	975.24	609.53	1,000
100-3510-512102		Life Insurance	289.00	120.63	173.19	271.08	180.95	289
100-3510-512103		LTD Insurance	375.00	164.83	235.25	361.20	247.25	375
100-3510-512104		STD Insurance	600.00	270.87	387.02	594.24	406.31	600
100-3510-512105		Vision Insurance	250.00	88.69	135.40	199.80	133.04	250
100-3510-512106		Worker's Comp Insurance	14,000.00	8,683.68	7,623.08	12,596.86	13,025.52	14,000
100-3510-512200		FICA FIRE	28,235.00	17,477.41	25,314.05	28,034.97	26,216.12	26,775
100-3510-512201		SUTA FIRE	250.00	80.93	252.43	214.71	121.40	250
100-3510-512401		GMEBS Retirement Fund	22,350.00	15,367.52	16,924.44	22,193.74	23,051.28	22,800
100-3510-512403		Fire Dept/Retirement Contributio	1,500.00	300.00	2,325.00	2,125.00	450.00	1,500
100-3510-532202		Repairs & Maintenance	1,500.00	331.20	108,499.47	968.48	496.80	1,500
100-3510-532204		Repairs & Maintenance - Vehicles	6,000.00	12,776.51	10,701.66	23,426.23	19,164.77	6,000
100-3510-532206		Repairs & Maintenance - Equipment	5,000.00	3,627.35	6,992.13	7,516.98	5,441.03	5,000
100-3510-541200		Utilities	6,000.00	4,028.16	6,231.01	5,049.30	6,042.24	6,000
100-3510-543200		Telephones & Communications	6,500.00	5,747.25	5,310.17	6,566.26	8,620.88	6,500
100-3510-563600		Dues & Fees	4,000.00	-	2,137.67	731.00	-	4,000
100-3510-573300		Fire Prevention & Education	1,000.00	-	1,152.60	1,931.36	-	1,000
100-3510-573400		Fire Explorer Club Expenses	-	345.00	656.60	-	517.50	-
100-3510-573500		Annual Certification	4,700.00	599.00	4,681.10	6,327.44	898.50	4,700
100-3510-573700		Education & Training	4,000.00	500.00	9,441.17	2,768.82	750.00	4,000
100-3510-581101		Computer & Software	2,000.00	2,585.99	2,095.42	3,948.44	3,878.99	2,000
100-3510-591125		Small Equipment	6,000.00	2,409.30	56,788.50	8,638.48	3,613.95	6,000
100-3510-601150		Office Supplies	2,000.00	1,594.20	2,918.92	2,703.20	2,391.30	2,000
100-3510-643200		Uniforms	5,000.00	1,376.18	6,155.90	7,748.84	2,064.27	5,000
100-3510-661270		Gasoline	5,000.00	4,411.48	10,262.79	6,080.29	6,617.22	8,000
100-3510-690100		Insurance	23,000.00	15,734.39	8,612.64	20,099.90	23,601.59	23,000
100-4220-511101		Salaries	49,849.00	31,208.29	45,743.10	48,460.22	46,812.44	51,344
100-4220-511102		Salaries/Contract Labor - Part Time	-	13,365.00	-	10,505.00	20,047.50	20,000
100-4220-512100		Health Insurance	11,563.00	8,025.60	9,659.64	10,769.16	12,038.40	13,400
100-4220-512101		Dental Insurance	450.00	216.72	347.09	325.08	325.08	325
100-4220-512102		Life Insurance	96.00	64.08	82.83	90.36	96.12	100
100-4220-512103		LTD Insurance	180.00	124.16	159.39	173.88	186.24	200
100-4220-512104		STD Insurance	340.00	204.24	262.46	286.32	306.36	330
100-4220-512105		Vision Insurance	93.00	47.12	66.60	66.60	70.68	72
100-4220-512106		Worker's Comp Insurance	3,053.00	1,371.04	2,642.39	1,898.13	2,056.56	2,200
100-4220-512200		FICA Streets	6,008.00	2,313.57	3,393.95	3,592.65	3,470.36	3,928
100-4220-512201		SUTA Streets	95.00	8.76	16.21	14.21	13.14	15
100-4220-512401		GMEBS Retirement Fund	2,700.00	2,426.40	2,672.28	3,218.40	3,639.60	3,750
100-4220-522201		State Prison Detail	40,093.00	30,160.00	41,652.27	19,442.24	45,240.00	50,000
100-4220-532202		Repairs & Maintenance	15,000.00	7,033.97	11,606.54	10,577.30	10,550.96	11,000
100-4220-532204		Repairs & Maintenance - Vehicles	3,500.00	243.37	2,007.47	599.52	365.06	1,000
100-4220-532206		Repairs & Maintenance - Equipment	6,500.00	8,222.52	4,234.66	13,067.45	12,333.78	13,000
100-4220-541200		St.&Drainage/Energy/Utilities	25,390.00	18,154.83	25,817.33	25,022.88	27,232.25	27,000
100-4220-543200		Telephones & Communications	828.00	210.73	691.17	552.42	316.10	500
100-4220-591125		Small Equipment	3,000.00	170.05	1,665.43	990.12	255.08	500
100-4220-601150		Office Supplies	200.00	155.98	191.64	370.27	233.97	300
100-4220-661270		Gasoline	7,300.00	3,814.32	6,282.56	3,749.78	5,721.48	7,000
100-4220-671100		Streets/Rental	1,000.00	-	700.00	-	-	500
100-4220-671102		Cemetery Expenses	1,500.00	-	40.00	171.56	-	250
100-4220-671103		Gravel	1,000.00	-	-	747.36	-	500
100-4220-671400		Paving and Sidewalks	38,072.00	2,057.19	-	58,025.11	3,085.79	10,000
100-4220-690100		Insurance	2,856.00	2,384.13	2,553.25	2,857.16	3,576.20	4,000
100-4220-801000		Capital Outlays	35,000.00	-	-	-	-	20,000
100-4220-xxxxxx		Park Capital Outlay	-	-	-	-	-	100,000
	<b>Expense Total:</b>	<b>2,044,681.00</b>	<b>1,415,804.80</b>					<b>2,069,548</b>

Fund: 100 - GENERAL FUND Surplus (Deficit): - 136,390.64

Fund: 201 - DOWNTOWN DEVELOPMENT FUND





City of Demorest, GA

## 2022 Budget Draft #2

	2021 Original Total Budget	2021 YTD Activity- August	2019	2020	2021 Annualized	2022 Budget #2
<b>Fund: 505 - WATER/SEWER FUND</b>						
<b>Revenue</b>						
505-1000-122600	Water Deposit/Refunds	-	1,846.61	-	16,000.50	2,769.92
505-1000-344210	Water Sales	4,108,000.00	2,827,778.94	3,997,234.43	4,082,668.20	4,241,668.41
505-1000-344211	Water Install Fees	180,000.00	186,221.00	166,150.00	254,200.00	279,331.50
505-1000-344212	Storage Tank Fees	5,000.00	3,416.40	9,289.96	5,124.60	5,124.60
505-1000-344215	Late Fees	72,825.00	51,889.28	76,070.13	73,414.23	77,833.92
505-1000-344441	Cut On/Cut Off Fees	20,000.00	25,425.00	34,441.50	17,563.09	38,137.50
505-1000-354220	Garbage Collection	130,000.00	72,340.96	129,857.55	124,547.93	108,511.44
505-1000-361000	Interest	12,000.00	585.35	14,912.87	10,531.31	878.03
505-1000-374300	Debit/Credit Fees	21,000.00	17,032.50	16,546.25	21,676.25	25,548.75
505-1000-381001	Miscellaneous Revenue	50,000.00	183,885.01	68,412.31	38,631.14	275,827.52
505-1000-391001	Fire Calls	-	9.00	-	-	13.50
505-1000-391002	Hydrant Fees	172,000.00	118,222.12	174,858.01	173,129.63	177,333.18
505-1000-460200	Advance from SPLOST	350,000.00	-	25,965.00	31,827.91	-
505-1500-344214	ServLine Insurance	88,200.00	60,484.76	87,424.58	88,715.96	90,727.14
505-2000-344210	Sewer Fees	545,000.00	357,911.77	533,940.96	556,999.79	536,867.66
505-2000-344211	Sewer Install Fees	10,000.00	76,100.00	33,700.00	51,000.00	114,150.00
505-2000-381001	Sewer Miscellaneous Revenue	1,000.00	-	7,950.00	7,583.15	-
505-2000-460200	Advance from SPLOST	296,593.00	-	-	-	50,000.00
	<b>Revenue Total:</b>	<b>6,061,618.00</b>	<b>3,983,148.70</b>			<b>6,192,500</b>
<b>Expense</b>						
505-1000-511101	Salaries	207,874.00	128,402.65	160,333.73	190,886.48	192,603.98
505-1000-512100	Health Insurance	41,625.00	32,102.40	31,393.83	43,076.64	48,153.60
505-1000-512101	Dental Insurance	1,621.00	866.88	1,120.11	1,300.32	1,300.32
505-1000-512102	Life Insurance	358.00	256.32	289.33	361.44	384.48
505-1000-512103	LTD Insurance	712.00	437.36	465.95	612.48	656.04
505-1000-512103	STD Insurance	1,373.00	719.12	766.86	1,008.00	1,078.68
505-1000-512105	Vision Insurance	335.00	188.48	216.45	266.40	282.72
505-1000-512106	Worker's Comp Insurance	500.00	5,027.36	393.77	6,959.64	7,541.04
505-1000-512200	FICA Water Admin	15,902.00	8,831.54	10,479.14	13,156.49	13,247.31
505-1000-512201	SUTA WATER ADMIN	342.00	34.40	66.40	56.98	51.60
505-1000-512401	GMEBS RETIREMENT FUND	9,500.00	8,897.04	19,440.60	20,203.68	13,345.56
505-1000-521250	City Attorney	32,500.00	22,613.32	37,831.18	34,695.61	33,919.98
505-1000-521253	Audit	15,000.00	20,250.00	13,860.00	16,600.00	30,375.00
505-1000-521255	Bookkeeping Services	27,000.00	14,250.00	24,241.00	34,588.00	21,375.00
505-1000-532202	Repairs & Maintenance	1,500.00	581.20	799.18	765.79	871.80
505-1000-541200	Utilities	4,600.00	3,847.69	5,528.11	4,890.10	5,771.54
505-1000-543200	Telephones & Communications	3,600.00	2,515.28	3,551.45	3,556.06	3,772.92
505-1000-553500	Travel Exp/wtr Admin	500.00	-	10.26	-	250.00
505-1000-573700	Education & Training	500.00	203.04	1,380.00	-	304.56
505-1000-581101	Computer & Software	28,087.00	27,848.16	27,820.62	26,852.88	41,772.24
505-1000-601150	Office Supplies	47,427.00	32,879.61	49,185.05	43,346.98	49,319.42
505-1000-619000	WATER EXP MISC/WATER ADMIN	1,000.00	-	150.00	-	500.00
505-1000-623000	Bank NSF & Service Chges	9,770.00	7,460.99	9,220.04	9,627.49	11,191.49
505-1000-623500	Debit/Credit Fees	30,000.00	21,616.65	23,034.63	29,504.60	32,424.98
505-1000-690100	Insurance	24,755.00	8,741.91	22,131.14	10,062.50	13,112.87
505-1000-701101	Advance To General Fund	867,180.00	372,610.45	1,177,394.29	808,599.22	558,915.68
505-1000-781200	Debt Service - Principal	349,908.00	176,575.72	257,004.95	130,717.97	264,863.58
505-1000-782000	Debt Service - Interest	66,700.00	46,796.36	78,053.17	36,810.56	70,194.54
505-1000-791200	Bond Service - Principal	245,000.00	163,333.36	235,000.00	240,000.00	245,000.04
505-1000-792100	Bond Service - Interest	201,856.00	128,378.08	180,317.50	185,854.21	192,567.12
505-1500-511101	Water Dept Salaries	581,420.00	393,056.09	575,840.88	572,347.89	589,584.14
505-1500-512100	Health Insurance	138,752.00	99,422.57	117,525.62	139,101.65	149,133.86
505-1500-512101	Dental Insurance	5,403.00	2,600.64	4,217.64	4,198.95	3,900.96
505-1500-512102	Life Insurance	1,252.00	754.97	972.56	1,120.53	1,132.46
505-1500-512103	LTD Insurance	2,038.00	1,258.64	1,669.24	1,814.36	1,887.96
505-1500-512104	STD Insurance	4,004.00	2,093.99	2,805.30	3,132.57	3,140.99
505-1500-512105	Vision Insurance	1,116.00	566.11	810.30	860.25	849.17
505-1500-512106	Worker's Comp Insurance	39,172.00	14,476.00	32,185.85	19,499.38	21,714.00
505-1500-512200	FICA	43,287.00	28,977.48	42,787.01	42,440.49	43,466.22
505-1500-512201	SUTA WATER	1,235.00	112.30	211.16	216.40	168.45
505-1500-512401	GMEBS RETIREMENT FUND	33,813.00	23,455.84	65,136.52	56,937.69	35,183.76
505-1500-521252	ENGINEERING SERVICES	26,990.00	15,064.86	28,772.89	30,494.12	22,597.29
505-1500-521256	ServLine Insurance	87,600.00	60,070.25	86,942.05	88,401.45	90,105.38
505-1500-531201	Habersham County Landfill	26,500.00	19,286.52	26,521.09	23,552.39	28,929.78
505-1500-532202	Repairs & Maintenance	3,136.00	808.22	2,345.96	20,421.08	1,212.33
505-1500-532204	Repairs & Maintenance - Vehicles	30,000.00	10,723.18	21,730.25	29,297.70	16,084.77
505-1500-532206	Repairs & Maintenance - Equipment	14,800.00	26,987.76	16,951.57	28,597.13	40,481.64
505-1500-532210	Repairs & Maintenance - System	225,000.00	148,470.02	198,614.74	212,402.64	222,705.03
505-1500-532250	Repairs & Maintenance -HCMC Tank	31,300.00	20,656.00	30,984.00	30,984.00	30,984.00
505-1500-532251	Repairs & Maintenance - East Mize Well	6,100.00	6,789.41	5,614.90	3,475.83	10,184.12
505-1500-532252	Repairs & Maintenance - Bear Gap	1,000.00	-	1,987.25	2,075.00	-
505-1500-532253	Repairs & Maintenance View Tank	25,980.00	17,260.64	25,890.96	25,890.96	25,980.00
505-1500-532254	Repairs & Maintenance - Garrison Rd Well	22,000.00	8,337.27	18,860.19	34,077.53	12,505.91
505-1500-532255	Repairs & Maintenance Baycor Tank	12,400.00	10,603.17	11,991.00	(11,868.80)	15,904.76
505-1500-532256	Repairs & Maintenance DICKS HILL TANK	12,600.00	8,233.12	11,330.04	12,349.68	12,349.68
505-1500-532257	Repairs & Maintenance - Iron Ore Rd Pump	1,000.00	10,429.16	255.34	434.95	15,643.74
505-1500-532258	Repairs & Maintenance - Cody Road	1,000.00	-	218.03	-	-
505-1500-532259	Repairs & Maintenance - Tugalo Village Purr	-	9,931.66	30.43	-	14,897.49
505-1500-541200	Utilities	122,000.00	73,572.37	115,865.22	95,230.66	110,358.56
505-1500-543200	Telephones & Communications	11,500.00	5,264.35	9,851.74	8,975.27	7,896.53
505-1500-563600	Dues & Fees	5,500.00	338.30	5,228.85	3,894.24	507.45
505-1500-573700	Education & Training	4,000.00	2,780.92	250.00	1,354.00	4,171.38
505-1500-581101	Computers & Software	2,350.00	7,557.13	1,692.00	9,089.75	11,335.70
505-1500-591125	Small Equipment	8,000.00	84.14	10,657.40	5,038.25	126.21



City of Demorest, GA

## 2022 Budget Draft #2

	2021 Original	2021 YTD	2019	2020	2021	2022 Budget #2	
	Total Budget	Activity- August			Annualized		
505-1500-601150	Office Supplies	4,000.00	1,839.72	3,513.19	1,957.99	2,759.58	4,000
505-1500-632220	Baldwin Water Payments	960,000.00	574,476.38	911,528.30	934,741.71	861,714.57	950,000
505-1500-632221	Toccoa Water	120,000.00	208,508.27	142,961.09	97,182.64	312,762.41	330,000
505-1500-643220	Uniforms	8,000.00	1,397.47	6,625.89	6,934.21	2,096.21	8,000
505-1500-661270	Gasoline	30,000.00	17,598.79	28,025.98	26,187.50	26,398.19	30,000
505-1500-683100	Water Testing Lab Fees	13,600.00	4,065.08	19,878.54	11,521.81	6,097.62	13,600
505-1500-683101	EPD Safe Drinking Water	10,700.00	10,700.00	10,700.00	10,767.85	16,050.00	10,700
505-1500-690100	Insurance	19,136.00	23,046.78	15,321.46	29,668.07	34,570.17	40,000
505-1500-690200	Small Projects	8,500.00	-	8,185.31	-	-	8,500
505-1500-801000	Capital Outlays	350,000.00	30,895.50	-	-	-	100,000
505-2000-511101	Salaries	90,442.00	42,561.99	82,374.04	70,186.11	63,842.99	75,000
505-2000-512100	Health Insurance	23,125.00	16,051.20	19,319.28	19,743.46	24,076.80	25,000
505-2000-512101	Dental Insurance	900.00	433.44	694.18	595.98	650.16	1,000
505-2000-512102	Lifel Insurance	193.00	128.16	165.66	180.72	192.24	200
505-2000-512103	LTD Insurance	291.00	148.48	186.45	206.82	222.72	300
505-2000-512104	STD Insurance	616.00	244.08	306.79	340.35	366.12	500
505-2000-512105	Vision Insurance	186.00	94.24	133.20	116.54	141.36	150
505-2000-512106	Worker's Comp Insurance	1,697.00	2,285.12	1,408.49	3,163.45	3,427.68	3,500
505-2000-512200	FICA	5,916.00	4,003.43	6,364.98	6,464.83	6,005.15	6,000
505-2000-512201	SUTA SEWER	190.00	14.52	32.59	28.49	21.78	200
505-2000-512401	GMEBS RETIREMENT FUND	4,500.00	4,044.16	9,469.52	9,183.40	6,066.24	6,250
505-2000-521252	Engineering	14,000.00	-	10,571.25	41,864.56	-	10,000
505-2000-521256	Contract Services/Professional Fees	32,100.00	-	-	-	-	32,100
505-2000-522212	Dues & Fees	150.00	-	-	-	-	150
505-2000-532202	Repairs & Maintenance	800.00	351.63	496.80	1,717.07	527.45	800
505-2000-532204	Repairs & Maintenance - Vehicles	2,000.00	1,122.83	1,134.97	1,030.30	1,684.25	2,000
505-2000-532206	Repairs & Maintenance - Equipment	5,000.00	2,815.92	179.00	4,954.46	4,223.88	5,000
505-2000-532210	Repairs & Maintenance - System	65,000.00	138,956.90	98,304.45	138,700.15	208,435.35	65,000
505-2000-532258	Repairs & Maintenance - Sludge Removal	25,000.00	7,002.43	12,184.86	9,626.39	10,503.65	25,000
505-2000-541200	Sewer Utilities	60,000.00	36,147.75	55,692.68	48,526.42	54,221.63	60,000
505-2000-543200	Telephones & Communications	2,520.00	1,061.51	2,032.90	1,585.82	1,592.27	2,000
505-2000-553500	Travel	200.00	-	-	-	-	250
505-2000-573700	Education & Training	500.00	-	230.00	-	-	500
505-2000-581101	Computers & Software Expense	810.00	132.00	96.00	132.00	198.00	825
505-2000-591125	Small Equipment	1,500.00	1,966.73	659.00	1,286.17	2,950.10	2,500
505-2000-601150	Office Supplies	600.00	472.84	233.88	672.82	709.26	1,000
505-2000-xxxxxx	Chemicals	-	-	-	-	-	50,000
505-2000-643220	Uniforms	700.00	184.68	644.85	1,021.28	277.02	700
505-2000-661270	Gasoline	2,000.00	1,337.99	1,492.99	1,716.41	2,006.99	2,000
505-2000-683100	Waste Water Testing/Lab Fees	21,600.00	-	-	-	-	21,600
505-2000-690100	Insurance	3,500.00	3,973.60	2,553.26	4,658.46	5,960.40	3,500
505-2000-801000	Capital Outlays	296,593.00	-	-	-	-	298,000
	<b>Expense Total:</b>	<b>5,955,838.00</b>	<b>3,404,352.07</b>				<b>6,018,930</b>
<b>Fund: 505 - WATER/SEWER FUND Surplus (Deficit):</b>		<b>105,780.00</b>	<b>578,796.63</b>				<b>173,570</b>
<b>Total Surplus (Deficit):</b>		<b>105,780.00</b>	<b>715,187.27</b>				

**OVERALL SUMMARY  
ALL FUNDS**

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**CITY OF DEMOREST, GEORGIA  
OVERALL SUMMARY OF PROPOSED 2022 BUDGET  
ALL FUNDS**

	<b>PROPOSED 2022 BUDGET</b>
<b>REVENUES</b>	
General Fund Revenues	\$ 1,159,050
Water and Sewer Fund Revenues	5,992,500
SPLOST Fund Revenues	290,000
DDA Fund Revenues	25,000
<b>TOTAL REVENUES</b>	<b>7,466,550</b>
<b>EXPENDITURES</b>	
General Fund Expenditures	\$ 2,069,548
Water and Sewer Fund Expenditures	5,108,432
SPLOST Fund Expenditures	290,000
DDA Fund Expenditures	15,000
<b>TOTAL EXPENDITURES</b>	<b>7,482,980</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (16,430)</b>
<b>OTHER FINANCING SOURCES AND USES</b>	
Advance from SPLOST	200,000
Advance from Water Fund	910,498
Transfer to General Fund	(910,498)
<b>TOTAL OTHER FINANCING SOURCES AND USES</b>	<b>200,000</b>
<b>NET CHANGES IN FUND BALANCES</b>	<b>\$ 183,570</b>

**GENERAL FUND BUDGET**

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**CITY OF DEMOREST, GEORGIA  
PROPOSED 2022 BUDGET  
GENERAL FUND**

	<b>Annual Budget</b>
<b>REVENUES</b>	
Taxes:	
Property	\$ 221,000
Moter Vehicle Taxes	41,500
Intangible and Transfer	2,800
Franchise	88,000
Beer and Wine	18,500
Transfer Tax (real estate)	750
Insurance Premiums	145,000
Business Licenses & Taxes	11,500
Planning & Development Fees	5,000
Intergovernmental	128,000
Charges for Services - Hospital	112,000
Fines and Forfeitures	125,000
GCIC - Background Checks	140,000
Probation Services	95,000
July 4th Income	15,000
Other Revenues	10,000
<b>TOTAL REVENUES</b>	<b>\$ 1,159,050</b>
 <b>EXPENDITURES</b>	
Current:	
General Government	283,126
Police and Courts	798,170
Fire	535,039
Public Works / Streets	341,214
Hospital Services	112,000
Debt Service:	
Principal	-
Interest	-
<b>TOTAL EXPENDITURES</b>	<b>2,069,548</b>
 <b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	 <b>(910,498)</b>
 <b>OTHER FINANCING SOURCES (USES):</b>	
Proceeds from Sale of Assets	-
Transfers In	910,498
Transfers Out	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>910,498</b>
 <b>NET CHANGES IN FUND BALANCES</b>	 <b>\$ -</b>

**CITY OF DEMOREST, GEORGIA  
PROPOSED 2022 BUDGET  
DETAIL FOR GENERAL ADMINISTRATION**

<b>REVENUES</b>	<b>2021 Total Budget</b>	<b>PROPOSED 2022 BUDGET</b>	<b>% of Change</b>
Current Property Taxes	\$ 215,951	\$ 220,000	1.87%
Motor Vehicle	40,500	41,500	2.47%
Intangible Tax	2,800	2,800	0.00%
Franchise Taxes	88,000	88,000	0.00%
Insurance Premium Tax	140,000	145,000	3.57%
Beer & Wine Wholesale Tax	17,000	18,500	8.82%
Transfer Tax (real estate)	650	750	15.38%
Business Licenses & Occup	7,500	11,500	53.33%
Property Tax Interest & Penalties	-	1,000	N/A
Planning & Develop. Fees	-	5,000	N/A
Interest	50	-	-100.00%
Debit/Credit Convenience	50	-	-100.00%
Miscellaneous Revenue	5,000	10,000	100.00%
July 4th Income	15,000	15,000	0.00%
State Gov Grants	50,000	50,000	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 582,501</b>	<b>\$ 609,050</b>	<b>4.56%</b>
<b>EXPENDITURES</b>			
Salaries	104,337	66,350	-36.41%
Mayor & Council Salaries	19,200	19,500	1.56%
Health Insurance	16,188	-	-100.00%
Dental Insurance	630	330	-47.62%
Life Insurance	162	100	-38.27%
LTD Insurance	314	232	-26.11%
STD Insurance	664	388	-41.57%
Vision Insurance	130	75	-42.31%
Worker's Comp Insurance	550	3,500	536.36%
FICA Gen	7,982	5,076	-36.41%
SUTA GEN	475	100	-78.95%
GMEBS RETIREMENT FUND	8,898	6,300	-29.20%
City Attorney	32,500	34,000	4.62%
Audit	5,000	3,750	-25.00%
Employee & Public Relations	4,000	6,500	62.50%
Repairs & Maintenance	1,200	750	-37.50%
Telephones & Communications	525	1,300	147.62%
Gen.Admin/Travel Expenses	1,500	500	-66.67%
Dues & Fees	31,492	25,000	-20.61%
Education & Training	3,220	10,000	210.56%
Computer & Software	14,785	11,000	-25.60%
Office Supplies	7,000	6,000	-14.29%
July 4th Celebration	40,000	41,000	2.50%
Election Costs	-	1,500	N/A
Planning Commission	4,000	5,750	43.75%
Gen./ Miscellaneous	5,000	18,000	260.00%
Bank NSF charge & return	550	125	-77.27%
Debit/Credit Convenience Fees	1,500	6,000	300.00%
Insurance	25,000	10,000	-60.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 336,802</b>	<b>\$ 283,126</b>	<b>-15.94%</b>

*For Management Use Only*

**CITY OF DEMOREST, GEORGIA  
PROPOSED 2022 BUDGET  
DETAIL FOR POLICE**

<b>REVENUES</b>	<b>2021 Total Budget</b>	<b>PROPOSED 2022 BUDGET</b>	<b>% of Change</b>
Fine & Forfeitures	\$ 100,000	\$ 125,000	25.00%
Probation Fines & Fees	50,000	95,000	90.00%
Other Services	112,000	-	-100.00%
Proceeds from Sale of Assets	-	-	N/A
State Gov Grants	180,000	25,000	-86.11%
<b>TOTAL REVENUES</b>	<b>\$ 442,000</b>	<b>\$ 245,000</b>	<b>-44.57%</b>
<b>EXPENDITURES</b>			
Salaries	458,922	374,720	-18.35%
Salaries - Part Time	-	-	N/A
Health Insurance	78,000	79,600	2.05%
Dental Insurance	2,500	2,300	-8.00%
Life Insurance	700	750	7.14%
LTD Insurance	1,300	1,450	11.54%
STD Insurance	2,135	2,450	14.75%
Vision Insurance	470	480	2.13%
Worker's Comp Insurance	18,000	16,500	-8.33%
FICA Police	31,130	28,666	-7.92%
SUTA POLICE	200	150	-25.00%
GMEBS RETIREMENT FUND	23,000	30,000	30.43%
Peace Officer Annuity	3,500	6,300	80.00%
Repairs & Maintenance	1,223	1,223	0.00%
Repairs & Maintenance - Vehicles	5,000	2,000	-60.00%
Repairs & Maintenance - Equipment	4,000	3,000	-25.00%
Utilities	1,000	1,300	30.00%
Telephones & Communications	11,100	14,500	30.63%
Travel	4,000	5,500	37.50%
Dues & Fees	500	500	0.00%
Education & Training	5,000	-	-100.00%
Computer & Software	4,000	4,000	0.00%
Court Software Support	1,000	1,000	0.00%
Small Equipment	15,000	8,000	-46.67%
Office Supplies	5,000	5,000	0.00%
Uniforms	2,000	1,000	-50.00%
Court Costs	4,500	-	-100.00%
Board Prisoners	5,000	400	-92.00%
Drug & Alcohol Testing	462	462	0.00%
Probation Fees to State	3,000	3,000	0.00%
Probation Fees to Alto	23,000	-	-100.00%
Probation Fees - Demorest	-	12,000	N/A
Victims Assistance Fund	25,000	25,000	0.00%
Gasoline	17,800	12,800	-28.09%
Insurance	27,500	35,000	27.27%
<b>TOTAL EXPENDITURES</b>	<b>\$ 784,942</b>	<b>\$ 679,051</b>	<b>-13.49%</b>

**CITY OF DEMOREST, GEORGIA  
PROPOSED 2022 BUDGET  
DETAIL FOR GCIC**

<b>REVENUES</b>	<b>2021 Total Budget</b>	<b>PROPOSED 2022 BUDGET</b>	<b>% of Change</b>
Background Check	\$ 115,000	\$ 140,000	21.74%
<b>TOTAL REVENUES</b>	<b>\$ 115,000</b>	<b>\$ 140,000</b>	<b>21.74%</b>
<b>EXPENDITURES</b>			
Salaries	71,971	74,130	3.00%
Health Insurance	21,500	21,500	0.00%
GCIC Insurance	650	550	-15.38%
Life Insurance	181	180	-0.55%
LTD Insurance	265	270	1.89%
STD Insurance	435	425	-2.30%
Vision Insurance	135	110	-18.52%
Worker's Comp Insurance	2,800	2,900	3.57%
FICA GCIC	5,506	5,671	3.00%
SUTA GCIC	35	28	-20.00%
GMEBS Retirement Fund	4,300	5,000	16.28%
Utilities	700	1,000	42.86%
Telephones & Communications	4,200	4,900	16.67%
Education & Training	150	150	0.00%
Computer & Software	780	780	0.00%
Office Supplies	475	475	0.00%
Destroy Files	1,050	1,050	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 115,133</b>	<b>\$ 119,119</b>	<b>3.46%</b>

**CITY OF DEMOREST, GEORGIA  
 PROPOSED 2022 BUDGET  
 SUMMARY FOR POLICE AND GCIC**

	<b>2021 Total Budget</b>	<b>PROPOSED 2022 BUDGET</b>	<b>% of Change</b>
<b>TOTAL REVENUES</b>	\$ 557,000	\$ 385,000	-30.88%
<b>TOTAL EXPENDITURES</b>	900,075	798,170	-11.32%
<b>NET SURPLUS (DEFICIT)</b>	<u>\$ (343,075)</u>	<u>\$ (413,170)</u>	<u>20.43%</u>

**CITY OF DEMOREST, GEORGIA  
PROPOSED 2022 BUDGET  
DETAIL FOR FIRE**

<b>REVENUES</b>	<b>2021 Total Budget</b>	<b>PROPOSED 2022 BUDGET</b>	<b>% of Change</b>
State Gov Grants	\$ 3,000	\$ 3,000	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>0.00%</b>
<b>EXPENDITURES</b>			
Salaries	369,089	350,000	-5.17%
Health Insurance	32,500	32,500	0.00%
Dental Insurance	1,000	1,000	0.00%
Life Insurance	289	289	0.00%
LTD Insurance	375	375	0.00%
STD Insurance	600	600	0.00%
Vision Insurance	250	250	0.00%
Worker's Comp Insurance	14,000	14,000	0.00%
FICA FIRE	28,235	26,775	-5.17%
SUTA FIRE	250	250	0.00%
GMEBS Retirement Fund	22,350	22,800	2.01%
Fire Dept/Retirement Contributio	1,500	1,500	0.00%
Repairs & Maintenance	1,500	1,500	0.00%
Repairs & Maintenance - Vehicles	6,000	6,000	0.00%
Repairs & Maintenance - Equipment	5,000	5,000	0.00%
Utilities	6,000	6,000	0.00%
Telephones & Communications	6,500	6,500	0.00%
Dues & Fees	4,000	4,000	0.00%
Fire Prevention & Education	1,000	1,000	0.00%
Fire Explorer Club Expenses	-	-	N/A
Annual Certification	4,700	4,700	0.00%
Education & Training	4,000	4,000	0.00%
Computer & Software	2,000	2,000	0.00%
Small Equipment	6,000	6,000	0.00%
Office Supplies	2,000	2,000	0.00%
Uniforms	5,000	5,000	0.00%
Gasoline	5,000	8,000	60.00%
Insurance	23,000	23,000	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 552,138</b>	<b>\$ 535,039</b>	<b>-3.10%</b>



**CITY OF DEMOREST, GEORGIA  
PROPOSED 2022 BUDGET  
DETAIL FOR STREETS**

<b>REVENUES</b>	<b>2021 Total Budget</b>	<b>PROPOSED 2022 BUDGET</b>	<b>% of Change</b>
State Gov Grants	\$ 35,000	\$ 50,000	42.86%
<b>TOTAL REVENUES</b>	<b>\$ 35,000</b>	<b>\$ 50,000</b>	<b>42.86%</b>
<b>EXPENDITURES</b>			
Salaries	49,849	51,344	3.00%
Salaries/Contract Labor - Part Time	-	20,000	N/A
Health Insurance	11,563	13,400	15.89%
Dental Insurance	450	325	-27.78%
Life Insurance	96	100	4.17%
LTD Insurance	180	200	11.11%
STD Insurance	340	330	-2.94%
Vision Insurance	93	72	-22.58%
Worker's Comp Insurance	3,053	2,200	-27.94%
FICA Streets	6,008	3,928	-34.62%
SUTA Streets	95	15	-84.21%
GMEBS Retirement Fund	2,700	3,750	38.89%
State Prison Detail	40,093	50,000	24.71%
Repairs & Maintenance	15,000	11,000	-26.67%
Repairs & Maintenance - Vehicles	3,500	1,000	-71.43%
Repairs & Maintenance - Equipment	6,500	13,000	100.00%
St.&Drainage/Energy/Utilities	25,390	27,000	6.34%
Telephones & Communications	828	500	-39.61%
Small Equipment	3,000	500	-83.33%
Office Supplies	200	300	50.00%
Gasoline	7,300	7,000	-4.11%
Streets/Rental	1,000	500	-50.00%
Cemetery Expenses	1,500	250	-83.33%
Gravel	1,000	500	-50.00%
Paving and Sidewalks	38,072	10,000	-73.73%
Insurance	2,856	4,000	40.06%
Capital Outlays	35,000	20,000	-42.86%
Park Capital Outlay	-	100,000	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 255,666</b>	<b>\$ 341,214</b>	<b>33.46%</b>

**SPLOST BUDGET / CAPITAL PROJECTS**

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**CITY OF DEMOREST, GEORGIA  
PROPOSED 2022 BUDGET  
SPLOST FUND**

	<u>Annual Budget</u>
<b>REVENUES</b>	
SPLOST Revenue	\$ 290,000
<b>EXPENDITURES</b>	
Transfer to Water	200,000
Capital Outlays - Streets	90,000
Capital Outlays - Water	-
Capital Outlays - Sewer	-
<b>TOTAL EXPENDITURES</b>	<u>290,000</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>\$ -</u>

**CITY OF DEMOREST, GEORGIA  
 SCHEDULE OF SPLOST FUNDS  
 SPLOST VI FUNDS  
 AS OF AUGUST 31, 2021**

	<b>Expenditures to Date</b>		<b>Estimated Funds Available to Spend</b>
	<b>Approved Expenditures</b>	<b>Total Cumulative Expenditures</b>	
<b>SPLOST VI</b>			
Water & Sewer	\$ 831,853	\$ 431,145	\$ 400,708
Public Safety	140,000	140,000	-
Roads, Streets and Bridges	285,000	92,527	192,473
<b>TOTAL SPLOST VI</b>	<b>\$ 1,256,853</b>	<b>\$ 663,672</b>	<b>\$ 593,181</b>

*For Management Use Only*

*Unaudited*

**CITY OF DEMOREST, GEORGIA  
SPLOST VII CAPITAL PROJECTS**

	<u>Approved Expenditures</u>	<u>Total Cummulative Expenditures</u>	<u>Percentage of Total Receipts</u>
<b>SPLOST VII</b>			
Water & Sewer	\$ 709,296	\$ -	39.75%
Public Safety			
Police	225,000	-	12.61%
Fire	580,000	-	32.51%
Public Facilities	90,000	-	5.04%
Roads, Streets and Bridges	180,000	-	10.09%
<b>TOTAL SPLOST VII</b>	<u>\$ 1,784,296</u>	<u>\$ -</u>	<u>100.00%</u>

*For Management Use Only*

*Unaudited*

**CITY OF DEMOREST, GEORGIA  
PROPOSED 2022 BUDGET  
DDA FUND**

	<u>Annual Budget</u>
<b>REVENUES</b>	
Rental Income	\$ 25,000
<b>EXPENDITURES</b>	
Repairs & Maintenance	5,000
Bank NSF & Service Chges	-
Utilities	2,000
Rent	8,000
<b>TOTAL EXPENDITURES</b>	<u>15,000</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>\$ 10,000</u>

**WATER / SEWER FUND BUDGET**

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**CITY OF DEMOREST, GEORGIA  
PROPOSED 2022 BUDGET  
FOR WATER AND SEWER FUND**

	<b>PROPOSED 2022 BUDGET</b>
<b>REVENUES</b>	
Water Sales	\$ 4,500,000
Water Install Fees	300,000
Storage Tank Fees	5,500
Late Fees	78,000
Cut On/Cut Off Fees	30,000
Garbage Collection	110,000
Interest	1,000
Debit/Credit Fees	26,000
Miscellaneous Revenue	33,000
Fire Calls	-
Hydrant Fees	178,000
ServLine Insurance	91,000
Sewer Fees	545,000
Sewer Install Fees	90,000
Sewer Miscellaneous Revenue	5,000
 <b>TOTAL REVENUES</b>	 <b>\$ 5,992,500</b>
<b>EXPENDITURES</b>	
Water - Admin	\$ 557,614
Water	3,083,072
Sewer	701,025
<b>Debt Service:</b>	
GEFA Principal	266,237
GEFA Interest	62,912
Bond Principal	250,000
Bond Interest	187,572
<b>TOTAL EXPENDITURES</b>	<b>5,108,432</b>
 <b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	 <b>\$ 884,068</b>
<b>OTHER FINANCING SOURCES AND USES</b>	
Advance from SPLOST	200,000
Transfer to General Fund	(910,498)
<b>TOTAL OTHER FINANCING SOURCES AND USES</b>	<b>(710,498)</b>
 <b>NET CHANGES IN FUND BALANCES</b>	 <b>\$ 173,570</b>



**CITY OF DEMOREST, GEORGIA  
PROPOSED 2022 BUDGET  
DETAIL FOR WATER ADMINISTRATION**

<b>EXPENDITURES</b>	<b>2021 Total Budget</b>	<b>PROPOSED 2022 BUDGET</b>	<b>% of Change</b>
Salaries	207,874	223,000	7.28%
Health Insurance	41,625	52,000	24.92%
Dental Insurance	1,621	1,400	-13.63%
Life Insurance	358	400	11.73%
LTD Insurance	712	700	-1.69%
STD Insurance	1,373	1,100	-19.88%
Vision Insurance	335	300	-10.45%
Worker's Comp Insurance	500	8,000	1500.00%
FICA Water Admin	15,902	17,059	7.28%
SUTA WATER ADMIN	342	55	-83.92%
GMEBS RETIREMENT FUND	9,500	21,000	121.05%
City Attorney	32,500	34,000	4.62%
Audit	15,000	11,250	-25.00%
Bookkeeping Services	27,000	24,000	-11.11%
Repairs & Maintenance	1,500	900	-40.00%
Utilities	4,600	5,900	28.26%
Telephones & Communications	3,600	3,800	5.56%
Travel Exp/wtr Admin	500	250	-50.00%
Education & Training	500	500	0.00%
Computer & Software	28,087	40,000	42.41%
Office Supplies	47,427	50,000	5.43%
WATER EXP MISC/WATER ADMIN	1,000	500	-50.00%
Bank NSF & Service Chges	9,770	11,500	17.71%
Debit/Credit Fees	30,000	35,000	16.67%
Insurance	24,755	15,000	-39.41%
Advance To General Fund	867,180	910,498	5.00%
Debt Service - Principal	349,908	266,237	-23.91%
Debt Service - Interest	66,700	62,912	-5.68%
Bond Service - Principal	245,000	250,000	2.04%
Bond Service - Interest	201,856	187,572	-7.08%
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,237,025</b>	<b>\$ 2,234,833</b>	<b>-0.10%</b>

**CITY OF DEMOREST, GEORGIA  
PROPOSED 2022 BUDGET  
DETAIL FOR WATER**

	<u>2021 Total Budget</u>	<u>PROPOSED 2022 BUDGET</u>	<u>% of Change</u>
<b>REVENUES</b>			
Water Sales	\$ 4,108,000	\$ 4,500,000	9.54%
Water Install Fees	180,000	300,000	66.67%
Storage Tank Fees	5,000	5,500	10.00%
Late Fees	72,825	78,000	7.11%
Cut On/Cut Off Fees	20,000	30,000	50.00%
Garbage Collection	130,000	110,000	-15.38%
Interest	12,000	1,000	-91.67%
Debit/Credit Fees	21,000	26,000	23.81%
Miscellaneous Revenue	50,000	33,000	-34.00%
Fire Calls	-	-	N/A
Hydrant Fees	172,000	178,000	3.49%
Advance from SPLOST	350,000	150,000	-57.14%
ServLine Insurance	88,200	91,000	3.17%
<b>TOTAL REVENUES</b>	<u>\$ 5,209,025</u>	<u>\$ 5,502,500</u>	<u>5.63%</u>
<b>EXPENDITURES</b>			
Water Dept Salaries	581,420	598,863	3.00%
Health Insurance	138,752	159,000	14.59%
Dental Insurance	5,403	4,200	-22.27%
Life Insurance	1,252	1,200	-4.15%
LTD Insurance	2,038	1,950	-4.32%
STD Insurance	4,004	3,200	-20.08%
Vision Insurance	1,116	875	-21.59%
Worker's Comp Insurance	39,172	23,000	-41.28%
FICA	43,287	45,813	5.84%
SUTA WATER	1,235	200	-83.81%
GMEBS RETIREMENT FUND	33,813	40,000	18.30%
ENGINEERING SERVICES	26,990	50,000	85.25%
ServLine Insurnace	87,600	91,000	3.88%
Habersham County Landfill	26,500	32,650	23.21%
Repairs & Maintenance	3,136	3,136	0.00%
Repairs & Maintenance - Vehicles	30,000	24,000	-20.00%
Repairs & Maintenance - Equipment	14,800	25,000	68.92%
Repairs & Maintenance - System	225,000	225,000	0.00%
Repairs & Maintenance -HCMC Tank	31,300	31,300	0.00%
Repairs & Maintenance - East Mize Well	6,100	6,100	0.00%
Repairs & Maintenance - Bear Gap	1,000	1,000	0.00%
Repairs & Maintenance View Tank	25,980	25,980	0.00%
Repairs & Maintenance - Garrison Rd Well	22,000	25,000	13.64%
Repairs & Maintenance Baycor Tank	12,400	12,400	0.00%
Repairs & Maintenance DICKS HILL TANK	12,600	12,600	0.00%
Repairs & Maintenance - Iron Ore Rd Pump Station	1,000	5,000	400.00%
Repairs & Maintenance - Cody Road	1,000	-	-100.00%
Repairs & Maintenance - Tugalo Village Pump St	-	-	N/A
Utilities	122,000	115,000	-5.74%

*For Management Use Only*

**CITY OF DEMOREST, GEORGIA  
PROPOSED 2022 BUDGET  
DETAIL FOR WATER**

	<u>2021 Total Budget</u>	<u>PROPOSED 2022 BUDGET</u>	<u>% of Change</u>
Telephones & Communications	11,500	9,000	-21.74%
Dues & Fees	5,500	3,000	-45.45%
Education & Training	4,000	2,455	-38.63%
Computers & Software	2,350	2,350	0.00%
Small Equipment	8,000	8,000	0.00%
Office Supplies	4,000	4,000	0.00%
Baldwin Water Payments	960,000	950,000	-1.04%
Toccoa Water	120,000	330,000	175.00%
Uniforms	8,000	8,000	0.00%
Gasoline	30,000	30,000	0.00%
Water Testing Lab Fees	13,600	13,600	0.00%
EPD Safe Drinking Water	10,700	10,700	0.00%
Insurance	19,136	40,000	109.03%
Small Projects	8,500	8,500	0.00%
Capital Outlays	350,000	100,000	-71.43%
<b>TOTAL EXPENDITURES</b>	<u>\$ 3,056,184</u>	<u>\$ 3,083,072</u>	<u>0.88%</u>
<b>NET SURPLUS (DEFICIT)</b>	<u>\$ 2,152,841</u>	<u>\$ 2,419,428</u>	<u>12.38%</u>

**CITY OF DEMOREST, GEORGIA  
PROPOSED 2022 BUDGET  
DETAIL FOR SEWER**

	<u>2021 Total Budget</u>	<u>PROPOSED 2022 BUDGET</u>	<u>% of Change</u>
<b>REVENUES</b>			
Sewer Fees	\$ 545,000	\$ 545,000	0.00%
Sewer Install Fees	10,000	90,000	800.00%
Sewer Miscellaneous Revenue	1,000	5,000	400.00%
Advance from SPLOST	296,593	50,000	-83.14%
<b>TOTAL REVENUES</b>	<u>\$ 852,593</u>	<u>\$ 690,000</u>	<u>-19.07%</u>
<b>EXPENDITURES</b>			
Salaries	90,442	75,000	-17.07%
Health Insurance	23,125	25,000	8.11%
Dental Insurance	900	1,000	11.11%
Lifel Insurance	193	200	3.63%
LTD Insurance	291	300	3.09%
STD Insurance	616	500	-18.83%
Vision Insurance	186	150	-19.35%
Worker's Comp Insurance	1,697	3,500	106.25%
FICA	5,916	6,000	1.42%
SUTA SEWER	190	200	5.26%
GMEBS RETIREMENT FUND	4,500	6,250	38.89%
Engineering	14,000	10,000	-28.57%
Contract Services/Professional Fees	32,100	32,100	0.00%
Dues & Fees	150	150	0.00%
Repairs & Maintenance	800	800	0.00%
Repairs & Maintenance - Vehicles	2,000	2,000	0.00%
Repairs & Maintenance - Equipment	5,000	5,000	0.00%
Repairs & Maintenance - System	65,000	65,000	0.00%
Repairs & Maintenance - Sludge Removal	25,000	25,000	0.00%
Sewer Utilities	60,000	60,000	0.00%
Telephones & Communications	2,520	2,000	-20.63%
Travel	200	250	25.00%
Education & Training	500	500	0.00%
Computers & Software Expense	810	825	1.85%
Small Equipment	1,500	2,500	66.67%
Office Supplies	600	1,000	66.67%
Chemicals	-	50,000	N/A
Uniforms	700	700	0.00%
Gasoline	2,000	2,000	0.00%
Waste Water Testing/Lab Fees	21,600	21,600	0.00%
Insurance	3,500	3,500	0.00%
Capital Outlays	296,593	298,000	0.47%
<b>TOTAL EXPENDITURES</b>	<u>\$ 662,629</u>	<u>\$ 701,025</u>	<u>5.79%</u>
<b>NET SURPLUS (DEFICIT)</b>	<u>\$ 189,964</u>	<u>\$ (11,025)</u>	<u>-105.80%</u>