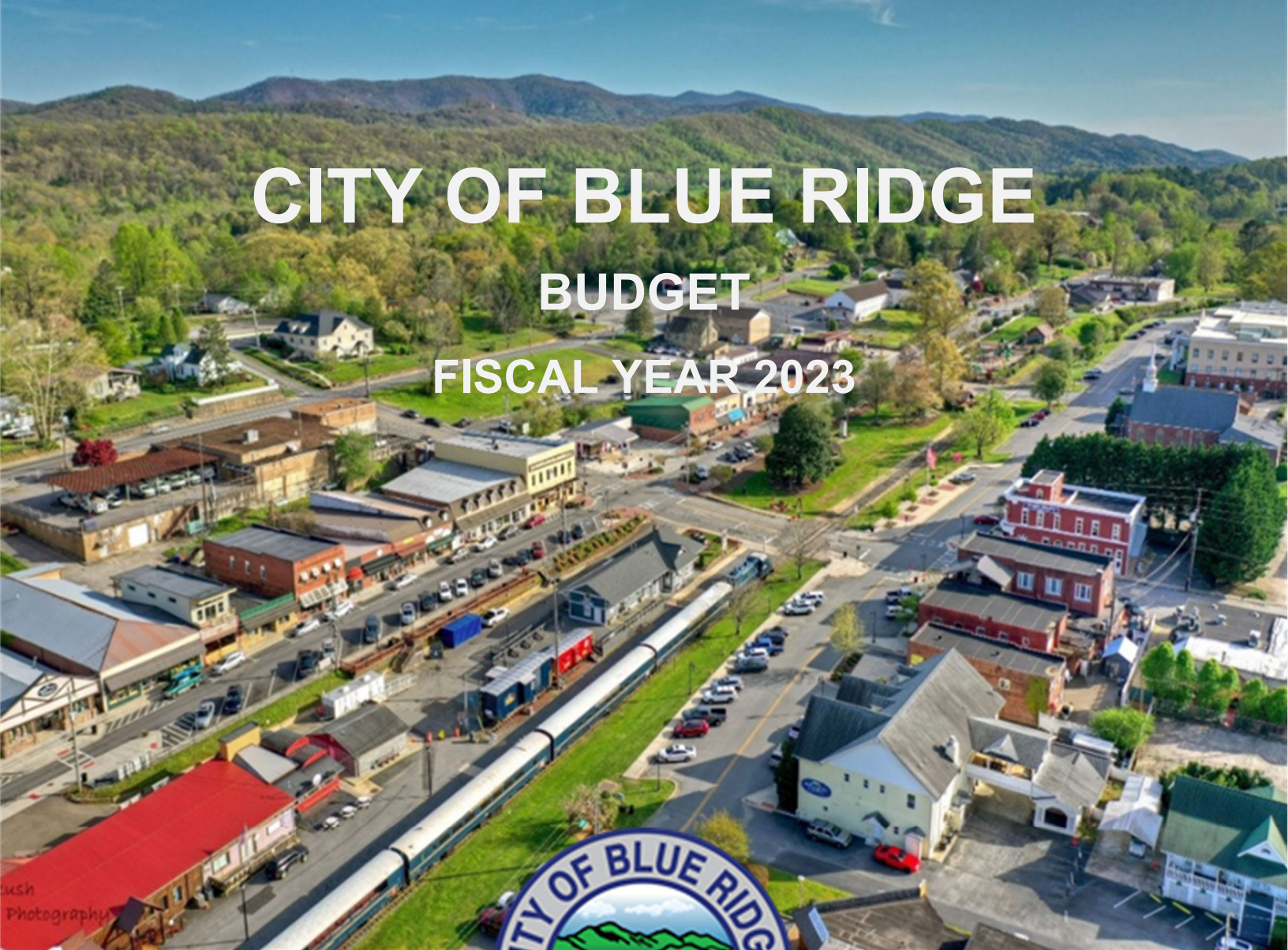


CITY OF BLUE RIDGE

BUDGET

FISCAL YEAR 2023



CITY OF BLUE RIDGE
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2022



CITY COUNCIL

Mayor

Rhonda Haight

City Councilmembers

Angie Arp, Mayor Pro Tempore

Jack Taylor

Christy Kay

Bill Bivins

William Whaley

City Administrator

Eric M. Soroka

Department Heads/Staff

Charles S. Conerly., City Attorney

Johnny Scearce, Chief of Police

Robbie Stuart, Asst. Police Chief

Rebecca Harkins, Utility Director

Barbie Gerald, Court Clerk

Amy Mintz, City Clerk

Lisa Hoyle, Finance Director

George Kelley, PE, Field Superintendent

Joe Patterson, Parks/Downtown Division Leader

Tony Byrd, Streets Division Leader

Chad Clemmons, Water/Sewer Division Leader

Mark Paterson, Water Treatment Plant Supervisor

James Weaver, Wastewater Treatment Plant Supervisor

**CITY OF BLUE RIDGE
BUDGET
FISCAL YEAR 2023**

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City of Blue Ridge

City Hall
480 West First Street
Blue Ridge, Georgia 30513

November 1, 2022

The Honorable Mayor and City Council
City of Blue Ridge
Blue Ridge, Georgia 30513

RE: 2023 Budget Message

Members of the City Council:

In accordance with Section 6.24 of the Charter of the City of Blue Ridge, I hereby submit the proposed Budget for all funds for the fiscal year beginning January 1, 2023, for your review and consideration. The budget document emphasizes a professional and conservative fiscal approach and represents the single most important report presented to the City Council. It is primarily intended to establish an action, operational, and financial plan for the delivery of City services.

Budget Format

This single budget document, which includes all City Funds and service programs, has been prepared to provide the public with a comprehensive overview of all City services and financial framework. The preparation of the budget document marks a commitment to a planned and professional process of developing a budget that will address both current and future issues facing the City, providing adequate service levels and the necessary justification to support all expenditure requests. Importantly, it also serves as an aid to the residents in providing a better understanding of the City's operating and fiscal programs.

In order to align City operations with our organization chart and to provide accountability for budget activity at the department head level and better oversight, the following functions have been consolidated with a department compared to the prior year's budget:

- Tax Administration & Licensing has been combined with Planning & Zoning.
- Custody of Prisoners has been combined with Police.
- Shop is combined with Streets with has been renamed to Public Works.
- Recreational Facilities has been deleted with the County leasing the Blue Ridge Park.
- Tourism has been moved to Parks and the Hotel /Motel Fund.
- Special Facilities has been moved to Parks.

RHONDA HAIGHT
MAYOR

CITY COUNCIL
ANGIE ARP
JACK TAYLOR
CHRISTY KAY
BILL BIVINS
BILL WHALEY

ERIC M. SOROKA
CITY ADMINISTRATOR

2023 Budget Priorities/Goals

The following represents the pre-established priorities and goals that provided a framework for the preparation of the 2023 Budget Plan.

- ✓ Avoid increasing the property tax rate in light of the economic times our residents and businesses are experiencing. The recommended tax was reduced from 5.014 to 4.050 millage rate.
- ✓ Bridge the revenue gap by utilizing reserve funds to support nonrecurring capital improvements.
- ✓ In response to high inflation rates for goods and services, limit increases in operating costs while maintaining current service levels and programs.
- ✓ Fund and address high priority capital improvements that include the construction of a new downtown restroom facility, drainage improvements, road resurfacing and sidewalk improvement projects and infrastructure improvements to the water and sewer system.
- ✓ Continue programs and events that expand the use of the City’s Farmers Market facility.
- ✓ Ensure the safety of those who live, work and visit the City.
- ✓ Continue to overhaul the Land Development Code to eliminate inconsistencies, incorporate zoning code best practices, control growth and make it easier to navigate.
- ✓ Work closely with Fannin County Government to serve the needs of our residents.
- ✓ Continue to utilize technology and update systems to improve productivity and lower costs of providing services.

Summary of All Budgetary Funds

The total proposed budget for 2023, including all funds, capital outlay and debt service, is \$19,016,649. This is \$833,911 or 4.6% more as compared to the prior year. Operating expenditures total \$7,536,201 while Capital Outlay expenditures total \$10,626,883 and Debt Service expenditures total \$853,565. Operating expenses decreased by 0.9% or \$70,435 by consolidating certain functions and having City employees perform work previously contracted out. Debt Service Costs decreased by 4.6% or \$41,622 by some debt being paid off and the changes to the timing of debt payments for projects in the Water and Sewer Fund. Capital Outlay costs increased by 9.8% or \$945,965 by funding additional projects and addressing infrastructure needs.

	2022	2023	Increase (Decrease)	% Change'
Operating Expenses	\$ 7,606,633	\$ 7,536,201	\$ (70,432)	-0.9%
Debt Service	895,187	853,565	(41,622)	-4.6%
Capital Outlay	9,680,918	10,626,883	945,965	9.8%
Total	\$ 18,182,738	\$ 19,016,649	\$ 833,911	4.6%

Fund Summary by Percentage

<u>FUND</u>	<u>PROPOSED AMOUNT</u>	<u>% OF BUDGET</u>
General	\$ 4,539,150	23.9%
Confiscated Assets	1,500	0.0%
Special Revenue - ARPA	300,000	1.6%
Hotel/Motel	760,099	4.0%
SPLOST	1,568,820	8.2%
Water and Sewer	11,618,955	61.1%
Component Unit- DDA	228,125	1.2%
Total	\$ 19,016,649	100.0%

Category Summary

<u>Category</u>	2022		2023		Increase (Decrease)	% Change
Personal Services	\$	3,369,821	\$	3,698,065	\$ 328,244	9.7%
Purchased/Contractual Servs		1,470,895		1,260,920	(209,975)	-14.3%
Supplies		1,410,200		1,378,203	(31,997)	-2.3%
Capital Outlay		9,680,918		10,626,883	945,965	9.8%
Other Costs		635,717		479,013	(156,704)	-24.6%
Debt Service		895,187		853,565	(41,622)	-4.6%
Transfers Out		720,000		720,000	-	0.0%
	\$	18,182,738	\$	19,016,649	\$ 833,911	4.6%

Personal Services

Personal Services increased by \$328,241 or 9.7% compared to the prior year. A large portion of the increase was attributed to a 26% increase in health insurance premiums which resulted in a \$164,000 increase compared to the prior year due to the nationwide impact of Covid-19 on the healthcare system and the use of health care services. Without the health insurance cost increase, employee costs increased by 4.8%. The budget does not contain any new fulltime employee positions. Two part-time Police Officer positions were added to assist with shift shortages and manpower needs.

In order to assist our employees in dealing with high inflation costs, the budget includes a 3% cost of living adjustment and a performance/merit increase bonus from 0% to 3% depending on the employee's evaluation. The total number of full-time employees remains at 44. The total number of part-time employees increased from 5 to 7.

This year, for transparency purposes, employee's costs are split on a percentage based on their time contribution between various departments and between the General and Water & Sewer Fund. In the past, this was shown based on a cost allocation dollar amount.

Capital Outlay

A total of \$10,626,883 has been budgeted for Capital Outlay projects. This is a 9.8% increase over the prior year. Below is a summary of the major projects:

- Sewer Plant Rehabilitation \$3,000,000
- Mountain Tops Water Main Replacement \$2,000,000
- Aska/CVS Lift Station Upgrade \$1,750,000
- Downtown Restroom Facility Construction \$1,180,000
- Drainage Improvements \$1,100,000
- Road Resurfacing/Street Lighting \$502,908
- Mineral Springs Gravity Sewer line Replacement \$300,000
- Doxol Street Water and Sewer Line Replacement \$100,000
- Raw Water Vault Replacement \$100,000
- Police Vehicle Replacement \$84,000

Departmental Budget Comparison

The following chart shows a comparison of each department's budget for the past two (2) years.

	2022	2023	Increase (Decrease)
Mayor and Council	\$ 199,747	\$ 171,880	\$ (27,867)
City Administrator's Office	-	218,731	218,731
Election	51,500	15,500	(36,000)
General Administration	495,077	201,522	(293,555)
Tax Administration & Licensi	7,300	-	(7,300)
Municipal Court	158,420	169,577	11,157
Police	1,390,277	1,385,228	(5,049)
Custody of Prisoners	11,500	-	(11,500)
Fire	27,000	27,000	-
Public Works	1,146,006	2,208,507	1,062,501
Park Areas	384,578	1,193,721	809,143
Planning and Zoning	93,098	97,806	4,708
Tourism	678,386	760,099	81,713
Downtown Development	75,000	228,125	153,125
Special Facilities - Rentals	4,850	-	(4,850)
Sewer Adminstration	120,576	174,548	53,972
Sewer Maintanance	3,402,590	2,809,119	(593,471)
Sewer Treatment Plant	4,421,738	3,640,004	(781,734)
Water Adminstration	869,204	918,384	49,180
Water Treatment	540,752	715,657	174,905
Water Distribution	4,077,529	4,081,243	3,714
Water Loss	27,610	-	(27,610)
	<u>\$ 18,182,738</u>	<u>\$ 19,016,649</u>	<u>\$ 833,911</u>

General Fund

The General Fund is used to account for resources and expenditures that are available for the City's general operations of City government functions.

The revenues, available for allocation in the 2023 fiscal year General Fund Budget, are anticipated to be \$4,539,150. This is an increase of \$1,035,232 or 29.5% as compared to last year. The majority of the increase is attributed to utilizing \$980,000 in fund balance to support non-recurring capital projects such as the Downtown Restroom facility construction and road resurfacing.

The Tax Digest submitted by the County Property Appraiser increased from \$144,363,077 in 2021 to \$193,234,978 in 2022. This represents a 34% increase overall for property in the City of Blue Ridge. If the current tax rate of 5.014 was left in place this would generate \$930,000 in revenue to the City and result in a 26% tax increase to property owners in City. However, based on the large increases in property values that has been generated by the reassessment by the County

Property Appraiser, the City Council adopted the roll back tax millage rate to provide tax relief to our residents and businesses. The roll back rate is 4.050 and will generate \$751,000 in revenue to the City, compared to \$690,000 in the amended budgeted for FY2022.

The estimated 2023 General Fund expenditures contained within this budget total \$4,539,150 and are balanced with the projected revenues. Total expenditures are \$1,035,232 or 29.5% more than the 2022 fiscal year amount. This is primarily due to increased Capital Outlay expenditures.

Confiscated Asset Fund

The Confiscated Assets Fund is a special revenue fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures from the sale of confiscated assets. This fund enhances special projects within the Police Department. This cost center is funded solely through property and asset forfeitures. The amount budget for 2003 is \$1,500 and remains the same as the prior year.

Hotel/Motel Tax Fund

This fund is a special revenue fund used to account for revenues and expenditures specifically associated with the Hotel Motel Tax allowed by State law. The Tax is an excise tax on rooms, lodgings, and accommodations to provide additional funding for the promotion of tourism, conventions, and trade shows in the city. Revenues are projected to be \$760,099 for 2023. The Hotel/Motel tax is estimated to generate \$625,000. The tax received is then distributed as follows:

- Non-Restricted- Proceeds can be used for any legal purpose in the City (37.5%) and 1% is allocated to the Downtown Development Authority based on City Council policy.
- Restricted – Tourism, Conventions and Trade Shows – Destination Marketing Organization, Fannin County Chamber of Commerce (43.75%).
- Restricted – Tourism Product Development (TPD) – Creation or expansion of physical attraction which are available and open to the public and which improve destination appeal to visitors and used by visitors (18.75%)

The funds retained by the City will be used to assist funding the Downtown Bathroom Facility construction, improvements to the Farmers Market, benches and trash receptacle for the downtown and costs of maintaining the temporary downtown restrooms.

SPLOST Fund

The Special Purpose Local Option Sales Tax (SPLOST) 2017 Fund is a capital project fund. The SPLOST 2017 accounts for construction of major capital projects financed by SPLOST proceeds. A 2017 intergovernmental agreement between Fannin County and the City of Blue Ridge stated the City may anticipate \$2.1 million in SPLOST 2017 proceeds over the life of the SPLOST for approved capital projects as follows:

\$1,470,000	Roads, streets, bridges
\$ 420,000	Water & sewer
\$ 210,000	Building improvements & infrastructure

It is projected revenues for this fund in 2023 will be \$1,148,820. This includes \$718,820 from SPLOST proceeds, \$429,000 from fund balance and \$1,000 in interest revenue. Major projects to be funded include \$1,100,000 for drainage improvements and \$38,820 for road improvements and striping.

Water and Sewer Fund

The Water and Sewer Fund is considered a proprietary fund. It accounts for the provision of water and sewer services to the defined service area. All activities necessary to provide such services are accounted for in this fund. Activities include providing high-quality drinking water, wastewater treatment and disposal services, and adequate water under sufficient pressure to our residents, customers, businesses and visitors.

The revenues and expenditures, available for allocation in the 2023 fiscal year Water and Sewer Fund Budget, are anticipated to be \$11,618,955. This is a decrease of \$1,121,044 or 8.8% as compared to last year. The decrease is the result of completing capital projects in the prior fiscal year. Increases in water or sewer rates are not recommended. Expenditures emphasis updating the City’s utility infrastructure as 66% or \$7,620,000 of the budget is assigned to capital outlay. This includes updating the Sewer Plant and lift stations, reducing infiltration into the sewer system and replacing outdated water mains and lines.

Expenditures by Function

	2022	2023	Increase (Decrease)
Sewer Administration	\$ 120,576	\$ 174,548	\$ 53,972
Sewer Maintenance	3,102,590	2,509,119	(593,471)
Sewer Treatment Plant	4,421,738	3,640,004	(781,734)
Subtotal Sewer	\$ 7,644,904	\$ 6,323,672	\$ (1,321,232)
Water Administration	869,204	918,384	49,180
Water Treatment	540,752	715,657	174,905
Water Distribution	3,657,529	3,661,243	3,714
Water Loss	27,611	-	(27,611)
Subtotal Water	5,095,096	5,295,283	200,188
 Total Expenditures	 12,740,000	 11,618,955	 (1,121,044)

Expenditures by Category

	2022	2023	Increase (Decrease)
Operating Expenditures	\$ 2,910,094	\$ 3,146,598	\$ 236,505
Capital Outlay	8,970,000	7,620,000	(1,350,000)
Other Costs	42,355	44,000	1,645
Debt Service	817,551	808,357	(9,194)
Total Expenditures	\$ 12,740,000	\$ 11,618,955	\$ (1,121,044)

Downtown Development Authority Component Unit Fund

The Downtown Development Authority Component Unit Fund was created to account for revenues and expenditures associated with the Downtown Development Authority. The total budget for this fund is \$228,125

Expenses include costs associated with operating the Downtown Development Authority, partial funding of the Downtown Restroom Facility construction (\$100,000) and signage for the downtown area (\$97,975).

Five-Year Capital Improvement Program (CIP)

On page 61, the Budget document includes a five year projection of major capital improvement projects and related funding sources to be utilized as a planning guide for future budgets. It will be updated annually to respond to changing needs and priorities. Below is an overview of the estimated spending plan for 2023 – 2027

Five Year Capital Improvement Program

	2023	2024	2025	2026	2027	Total
Vehicles and Equipment	166,000	35,000	119,000	70,000	119,000	509,000
Building Improvements	1,180,000	-	-	-	-	1,180,000
Drainage Improvements	1,100,000	2,100,000	-	-	-	3,200,000
Road Resurfacing	506,655	500,000	500,000	500,000	500,000	2,506,655
Sewer Plant Improvements	3,000,000	2,000,000	-	1,000,000	-	6,000,000
Lift Station and Sewer Line Improvements	2,500,000	2,050,000	375,000	300,000	300,000	5,525,000
Water Plant Improvements	100,000	-	-	-	-	100,000
Water Main and Line Improvements	2,375,000	600,000	1,875,000	1,025,000	375,000	6,250,000
TOTAL CAPITAL OUTLAY	\$ 10,927,655	\$ 7,285,000	\$ 2,869,000	\$ 2,895,000	\$ 1,294,000	\$ 25,270,655

Summary

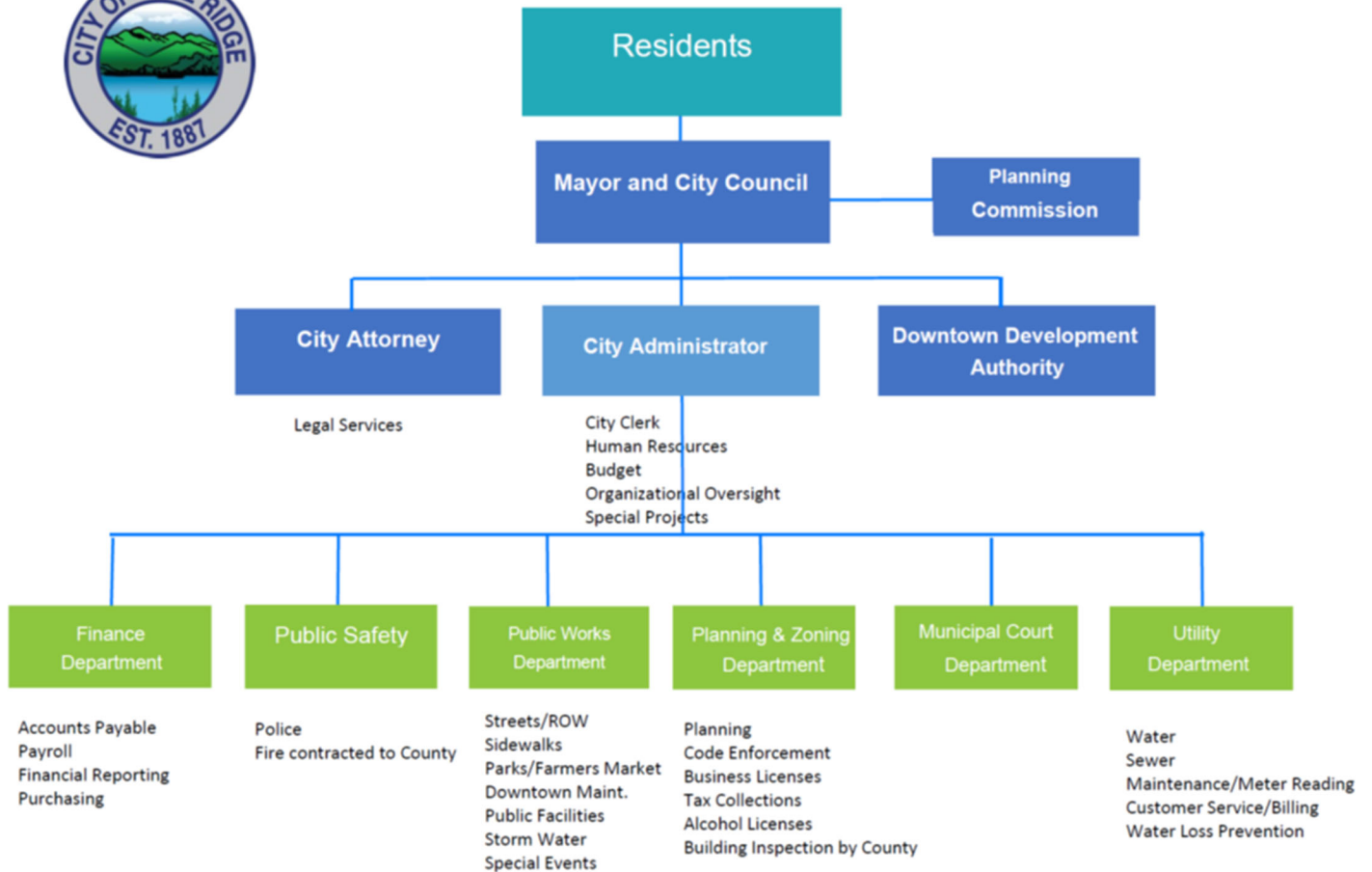
I am pleased to submit the detailed budget contained herein, for Fiscal Year 2023. Overall, the proposed budget establishes the framework for quality level of services required by the City residents and the business community within available resources and at the same time, accomplishes the pre-established priorities established by the Mayor and City Council.

The preparation and formulation of this document could not have been accomplished without the assistance and dedicated efforts of all Department Heads, Supervisors, and the Finance Director. I also appreciate the valuable input from the Mayor and City Councilmembers in formulating the budget priorities. All questions, relating to the budget, should be referred to my attention. A Council Workshop meeting will be held, to review, in detail, the proposed budget document.

Respectfully submitted,

Eric M. Soroka
City Administrator

City of Blue Ridge Organizational Chart



Our Mission Statement

Our mission is to enrich the quality of life in Blue Ridge for all our citizens. We pledge to work in partnership with our residents, all stake holders and the Fannin County government to protect, preserve and secure the quaintness of our small-town community and to enhance the natural beauty of our environment.

Budgetary Policies

The budget process provides the primary mechanism by which key decisions are made regarding the levels and types of services to be provided within estimated available resources. Budget policy guides this process and directs the City's financial health and stability.

At a minimum, the City shall adopt annual balanced budgets for the general fund, each special revenue fund, and each debt service fund in accordance with the Official Code of Georgia, O.C.G.A. 36-81-3. Georgia law also requires a project-length balanced budget for each capital projects fund.

The annual proposed budgeted should be submitted to the governing authority while being held at City Hall for public review/inspection in accordance with O.C.G.A. 36-81-3. A public hearing will be conducted after proper advertisement prior to the City Council adopting and approving the annual budget document (O.C.G.A. 36-81-5 and 36-81-6).

BUDGET OBJECTIVE BY TYPE OF FUND

The following budget objectives are established for the different funds the City uses:

General Fund

The annual budget for the General Fund shall provide for the general government operations of the City and maintain working capital necessary for financial planning and managing the resources of the City.

Special Revenue Fund(s)

The City adopts annual budget for each special revenue fund that demonstrates any legally restricted revenue sources are used consistent with the applicable laws and/or regulations (i.e. Hotel/Motel Tax Fund).

Capital Project Fund(s)

The City adopts project budgets for each of its capital project funds. These adopted appropriations do not lapse at the end of a fiscal year; rather they remain in effect until project completion or re-appropriation by City Council.

Debt Service Fund(s)

The City adopts annual budgets for any debt service fund. Any remaining fund balances from prior years plus current year's projected revenues shall be sufficient to meet all annual debt service requirements.

Proprietary Funds(s)

Although Generally Accepted Accounting Principles (GAAP) and Georgia statutes do not require the City to adopt budgets for enterprise funds, the City does adopt budget a for enterprise funds in order to monitor revenues and control expenses. The City uses a business approach when budgeting enterprise funds. Enterprise funds shall be self-supporting whenever possible and subsidized losses will be minimized when break-even is not possible.

Additionally, the City classifies funds as either operating funds or non-operating funds. Operating funds are those funds that include appropriations for the payment of salary and benefits and whose maintenance and operating appropriations are necessary to continue the daily operations of the City. The General Fund will always be an operating fund. Non-operating funds are those funds that do not include appropriations for the payment of salary and benefits and whose maintenance and operating appropriations are not critical to the daily operations of the City.

BASIS OF BUDGETING

Neither GAAP nor Georgia statutes address a required basis of budgeting; however, the City shall adopt budgets in conformity with GAAP for all budgeted funds. All governmental funds shall use the modified accrual basis of accounting. Proprietary funds shall use the accrual basis of accounting with the exception that debt principal payments and capital outlay are budgeted and depreciation is not for budgeting cash flow purposes.

BALANCED BUDGET

A balanced budget is defined as one in which total anticipated revenues plus that portion of fund balance in excess of authorized reserves that is designated as a budget-funding source shall equal total estimated expenditures for each fund. The City shall avoid budgetary procedures that balance current expenditures through the obligation of future resources. The City shall avoid short-term borrowing to meet operating budget requirements, except as authorized by the City Council. Revenues include those which are due for the current year. Expenditures appropriated by the annual budget include items for which disbursements are made or incurred during the fiscal year through the payables process. All operating budget appropriations shall lapse at the end of the fiscal year. Purchases encumbered in the current year, but not received until the following year, must be charged against a department's subsequent year appropriation.

BUDGET ADOPTION AND CONTROL

All budgets shall be adopted at the legal level of budgetary control, which is the department level within each individual fund. The City budget is adopted annually by resolution of the Mayor and Council before the beginning of the new fiscal year. In accordance with O.C.G.A. 36-80-21, as soon as the City has adopted a final budget for an upcoming fiscal year, a copy of the budget shall be electronically transmitted in a PDF file to the Vinson Institute and posted on the website accessible to the public. The PDF should be transmitted no later than 30 calendar days following the adoption of the budget resolution. The budget shall be developed based upon "line item" expenditures within each department. This type of budget focuses on categories of expenditures such as personal services, purchased services, supplies, capital outlay, etc. within each department. At a minimum, each department's appropriation in each fund shall be detailed within the budget document (O.C.G.A. 36-81-3 and 36-81-5). Departments are based on function and activity classifications in the Georgia Department of Community Affairs chart of accounts.

A system of budgetary controls shall be maintained to assure adherence to the budget. Timely monthly reports shall be prepared comparing actual revenues and expenditures/expenses with budgeted amounts to be distributed to the City council and Department Heads.

AUTHORIZATION OF BUDGET ADJUSTMENTS AND AMENDMENTS

The budget is a dynamic rather than static plan, which requires adjustments and formal budget amendments as circumstances change. The Mayor and City Council must approve all amendments in total departmental appropriations by resolution. The City Administrator can make reallocation of budgeted amounts within expenditures/ expenses of a department or revenues of a department. The City Administrator shall be the constituted budget officer for the City. Adjustments from appropriations that have been restricted, committed, or assigned for a

designated purpose shall not be transferred until a formal de-obligation occurs. Budget amendments or reallocations are recorded in the general ledger upon approval by the Mayor and Council or City Administrator.

MAINTENANCE AND REPLACEMENT OF CAPITAL EQUIPMENT

The budget for capital expense shall be incorporated with the current year operating budgets for each fund, and shall be funded by current operating revenue to the extent possible. An itemized listing of capital expense, equipment and projects shall be included in the budget document.

BUDGET STABILIZATION & FUND BALANCE POLICY

The City shall strive to establish a fund balance reserve in all operating funds for working capital. The purpose of working capital is to cover the cost of expenditures caused by unforeseen emergencies, cover shortfalls caused by revenue declines, and to eliminate any short-term borrowing for cash flow purposes. This reserve shall accumulate and then be maintained at an amount that represents no less than three (3) months of operating and debt expenditures (approximately 25% of budgeted expenditures.) Non-operating funds do not need a reserve for working capital. If necessary, the City may use unrestricted fund balance as a funding source for that fund's budget in any given year. The amount of unrestricted fund balance shall be estimated conservatively, taking into consideration future year needs. The minimum requirement for the reserve for working capital, equal to three (3) months of operating and debt expenditures, must first be met before utilizing the excess fund balance as a funding source for the budget. The utilization of fund balance shall be deemed a use of one-time revenues for budgeting purposes.

CONTINGENCY LINE-ITEM

The City shall establish an appropriated contingency of one percent (1%) of the total annual expenditure appropriation in all operating funds in order to accommodate unexpected operational changes, legislative impacts, or other economic events affecting the City's operations which could not have been reasonably anticipated at the time the budget was prepared. Non-operating funds shall not require a contingency reserve appropriation. This contingency reserve appropriation will be a separate line-item within the budget. This amount shall be subject to annual appropriation. The approval of the Mayor and Council and City Administrator is required before this appropriation can be expended. If approved, the Finance Director will transfer the appropriation from the contingency line-item to the applicable line item(s) within the applicable department's budget.

CONTRIBUTIONS

Unless authorized by City Council, outside contributions to programs operated by City departments shall be subject to the City's accounting and budgetary policies. The City welcomes both unrestricted and restricted contributions compatible with the City's programs and objectives. Any material contribution shall be appropriated by City Council prior to expenditure. Material contributions shall be defined as one-time contributions exceeding one percent (1%) of the department's annual maintenance and operating expenditure appropriation or \$25,000, whichever is less.

ONE-TIME REVENUE SOURCES

Non-recurring revenues shall be utilized within the appropriate fund for items relating to non-recurring expenses. The purpose of limiting these funding sources is to eliminate the fluctuations in funding operations with non-sustainable resources. One-time revenues shall be distinguished during the budget process so that a match can be made with non-recurring expenditures.



Budget Preparation Calendar FY 2023

Date Due By	Responsibility	Action
August 29, 2022	City Administrator	Calendar prepared and submitted. Electronic spreadsheets are delivered to Department Heads with prior years actuals and YTD
September 9, 2022	Department Heads	Return Budget Request Forms to the City Administrator
September 15, 2022	City Administrator Finance Director	City Administrator meets with Department Heads to review budget requests
September 20, 2022	City Administrator Finance Director	Updated Property Tax Digest , Recommended Millage Rate Ordinance presented to City Council at Public Hearing
September 27, 2022	Finance Director	Prepares updated personnel and benefits information
October 7, 2022	Finance Director	Advertise in the newspaper, presentation of the current year's tax digest and levy, along with the history of the tax digest and levy the past five years.
October 18, 2022	City Administrator	Millage Rate Ordinance Second Reading and Public Hearing
October 3 to 31	City Administrator Finance Director	Budget Document is prepared
October 31, 2022	Finance Director	Advertisement of Council meeting to adopt budget placed in the newspaper
November 1, 2022	City Administrator	Budget document is submitted to the City Council. Notice of availability of proposed budget and the public hearing date, time and location are placed as ad or article in the newspaper at least one week prior to the public hearing
November 8, 2022	City Council	Conduct Budget Public Hearing
November 15, 2022	City Council	Approve Budget Resolution Adopting Budget
January 1, 2023		Fiscal Year Begins

Accounting Policies

The City shall maintain a system of financial monitoring control and reporting for all operations and funds in order to provide an effective means of ensuring that financial integrity is not compromised. Such practices shall provide City officials with the necessary resources in order to make sound financial decisions.

GENERALLY ACCEPTED ACCOUNTING PRINCIPALS (GAAP)

The City will establish and maintain a high standard of accounting practices to conform to generally accepted accounting principles of the United States as promulgated by the Governmental Accounting Standards Board (GASB). The City also will follow the Financial Accounting Standards Board's pronouncements, as applicable.

FUND STRUCTURE

The City will maintain the minimum number of funds consistent with legal compliance and sound financial administration. The City will adhere to the mandatory fund structure included in the Georgia Department of Community Affairs' (DCA) chart of accounts. Funds shall be classified in conformity with GAAP. Further, all funds shall be reported within the annual financial statements.

The Georgia General Assembly passed the Local Government Uniform Chart of Accounts and Reporting Act in 1997 (House Bill 491). This law required the DCA to prepare and issue a standardized chart of accounts for Georgia governments. The City shall implement and utilize the account classifications as the chart of accounts prescribes.

FUND BALANCE POLICY

The fund balance of governmental funds can be classified into five different categories which are nonspendable, restricted, committed, assigned, and unassigned. Nonspendable fund balance are resources that are not in spendable form or are legally or contractually required to be maintained intact, such as inventory or prepaid assets. Some constraints on the use of resources are externally enforceable, imposed by law or enabling legislation and are classified as restricted. An example includes hotel/motel tax resources. Portions of fund balance can be committed if constraints are formally imposed by the government's highest level of decision-making authority by no later than the end of the reporting period. The Mayor and Council are required to formally commit fund balance by resolution. Assigned fund balance is a resource earmarked for particular purposes and can be designated by the City Administrator with written authorization. The remaining fund balance not classified in any of the previous categories is labeled unassigned. When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted first, then unrestricted resources as they are needed. When an expenditure is incurred for purposes for which amounts in committed, assigned, or unassigned fund balance could be used, it is the government's policy to first use committed and then assigned fund balance if available. Unassigned fund balance would be used for remaining expenditures from unrestricted fund balance.

CASH AND INVESTMENT POLICY

Georgia law (O.C.G.A. 36-83-4) sets forth acceptable investments for Georgia governmental entities. To limit risks for the City's deposits, the City generally limits investments to certificates of deposit through local financial institutions. However, upon approval of the Mayor and Council, any investment authorized by Georgia code would be acceptable.

Custodial credit risk is the risk that, in the event of a bank failure, the City's deposits may not be recovered. State statutes require all deposits to be collateralized by depository insurance, obligations of the United States or certain obligations guaranteed by the U.S. Government, obligations of the State of Georgia or bonds of public or development authorities, counties, or municipalities of the State of Georgia. It is the City's policy that any investment or deposit in excess of the Federal Deposit Insurance Corporation (FDIC) insured amount must be secured by 110% of an equivalent amount of State or U.S. Obligations. Deposits exceeding FDIC limits secured thru the local government investment pool, "Georgia Fund 1," created by O.C.G.A. 36-83-8 or a collateral pool are acceptable securities. Interest rate risk is the risk that changes in interest rates will adversely affect the fair market value of an investment. It is currently the City's policy to not invest in instruments with a variable interest rate. Credit quality risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. It is the City's policy to invest in non-negotiable certificates of deposit and money market accounts that are covered by FDIC insurance or pledged collateral

Auditing and Financial Reporting Policies

Georgia law on local government audits, O.C.G.A. Section 36-81-7, requires an independent annual audit. The audit shall be conducted in accordance with generally accepted auditing standards (GAAS) and generally accepted governmental auditing standards (GAGAS). In addition, the City shall comply with the requirements of the General Accounting Office (GAO) and the Office of Management and Budget (OMB) when audits are conducted relating to federal funding, consistent with the 1996 (and any future) amendments to the Single Audit Act. The agreement between the independent auditor and the City shall be in the form of a written contract or an engagement letter. A properly licensed Georgia independent public accounting firm shall conduct the audit. In conjunction with the annual independent audit, the City shall prepare and publish an Annual Financial Report in conformity with GAAP. The City shall make this report available to elected officials, bond rating agencies, creditors and citizens. The City shall report in conformity with O.C.G.A. Section 36-81-7 and a copy of the City's annual audit shall be submitted to the Georgia Department of Audits and Accounts within 180 days of year end, as required. The report shall be published on the website of the Carl Vinson Institute of Government of the University of Georgia in accordance with O.C.G.A 36-80-21. This requires that each local government shall electronically transmit a copy of the audit concurrent with submission of the audit to the state auditor.

Internal Control Policies

An effective system of internal control allows management to deal with rapidly changing economic and competitive environments, shifting customer demands and priorities, and restructuring for future growth. Internal control promotes efficiency, reduces risks of asset loss, and helps ensure the reliability of financial statements and compliance with laws and regulations.

We define *internal control* as follows:

Internal control is a process, management and other personnel, designed to provide reasonable assurance regarding the achievement of objectives in the following categories:

- Effectiveness and efficiency of operations

- Reliability of financial reporting
- Compliance with applicable laws and regulations

Accounting controls comprise the state of organization and the procedures and records that are concerned with the safeguarding of assets and the reliability of financial records, and, consequently are designed to provide reasonable assurance that:

1. Transactions are authorized in accordance with management's general or specific authorization.
2. Transactions are recorded as necessary (a) to permit preparation of financial statements in conformity with Generally Accepted Accounting Principles and other criteria as applicable to such statements and (b) to maintain accountability for assets.
3. Access to assets is permitted only in accordance with management's authorization.

The City of Blue Ridge has established procedures to protect assets, monitor the accuracy and reliability of accounting data for public funds, and provide guidelines that encourage and promote fiscal integrity of open and honest financial reporting necessary to carry out the day-to-day financial affairs of the City. These internal controls are considered cost effective to the City in order to achieve maximum benefits as a direct result of the procedures. The City of Blue Ridge utilizes the following universal controls:

1. Separation of Functional Responsibilities - All procedures are structured to separate responsibilities as needed and to the extent possible with current staffing. The following areas should be noted:
 - a) Preparation of cash deposits separate from posting of cash receipts.
 - b) Approval of checks from processing/posting of cash disbursements.
 - c) Receiving of goods from ordering goods.
 - d) Ordering goods from processing payments.
 - e) Processing paychecks from enrolling new employees or changing pay rates.
 - f) Within the constraints of the department of the City, all duties shall be segregated that could lead to the appearance of a conflict of interest.
 - g) An employee without prior access to records is used to:
 - Reconcile bank statements
 - Open mail
 - Intermittent testing of petty cash drawers and change drawers
2. An uncomplicated and adaptable organization plan which clearly places responsibilities for specific activities on specific individuals.
3. An annual budget prepared in detail and reviewed monthly by the department heads in conjunction with the finance department with copies of budget reports provided to the Mayor and Council in an effort to promote an effective and efficient City administration, which addresses the need for financial constraint and stability.
4. Sufficient and competent personnel, who receive updated training and education necessary to insure maximum quality and effective financial reporting results.
5. Centralized purchasing utilizing a purchase order system for the City. Control procedures for purchasing include numerical sequenced purchase orders and check requests.

6. Cash procedures are strictly maintained and enforced in an effort to insure acceptable checks and balances are adhered to, including the following recommendations:
 - a) All money is to be deposited daily.
 - b) All posting should be from the original document or a copy of the check, if necessary, and cash receipt to allow for the depositing of money daily.
 - c) Documentation of the amount of cash and checks to be deposited to be submitted with paper work pertaining to the deposit and posting of the cash receipt to the general ledger.
 - d) A deposit ticket should be completed; making sure the total is the same on the bottom and down the side. If it is correct, place your initial at the bottom of the deposit ticket and place it in the locked bank bag. The money and the deposit ticket should then be maintained in a locked bank bag for deposit by a separate person, if possible.
 - e) Persons with bank bag keys should not allow anyone else to open or close the bag. The person with the key is responsible for the funds.
 - f) Money should be in a secure place at all times. At no time should money be out on a desk unattended. All funds are placed in a safe or vault at night or when the deposit is completed.
 - g) Each person should have an assigned cash drawer and no access should be allowed to other's drawers, even if staff is manning both the drive-through and teller windows. This can preclude identification of the individual responsible for any shortages.
 - h) Refunds should never be given out of the cash drawer. All refunds will be processed through the Finance Department.
 - i) No one in the Finance Department should handle cash.
7. The City keeps a complete set of accounting records, the minimum of such is:
 - a) General ledger
 - b) Paid invoice file
 - c) Payroll ledger
 - d) Bank reconciliations
 - e) Accounting work papers
8. Cash reports are prepared submitted to the Mayor and Council for the regular council meeting each month.
9. General ledgers are reviewed monthly by the Director of Finance and department head's should also review their department's performance according to budget to actual comparisons periodically. Quarterly interim financial statements are prepared and presented to the Mayor and Council on a timely basis.
10. All transactions are properly documented as follows:
 - a) Cash disbursements are documented by either a signed purchase order or approved check request or approved signed contract or bid document, along with an invoice and verification of receipt, if possible.
 - b) Utility cash payments are documented by computer printouts detailing customer payments for the day that tie to the daily deposit for each cash drawer. All payments are posted by the Finance Department after being posted by the designated teller.
 - c) Cash payments are documented by cash receipts in numerical order showing all payments for that day that tie to the daily deposit and cash balance in the drawer.

- d) At the end of the day, all documentation is reconciled to the total of the cash, checks and other forms of payment received.
11. An independent firm of Certified Public Accountants performs an annual financial audit of the City of Blue Ridge. The City's fiscal year end is December 31st and the audit is due to the Georgia State Department of Audit and Accounts by June 30th each year.
12. Policy and procedure protocol:
- a) Policies and procedures should be reviewed by the Director of Finance on an annual basis and any changes necessary submitted to the City Administrator with copies to the Mayor and Council for approval. If a policy and procedure is revised, a new revision date, month and year, is noted on the policy and procedure.
 - b) New policies and procedures are developed as needed.
 - c) Employees will be given a copy of applicable policies and procedures at time of hire and appropriate training will be provided. Their signature denoting their understanding of said policies will be required after training. As policies are updated, staff will be notified by email or interoffice mail.
 - d) The original adopted policies and procedures of the City will be kept with the Clerk's records at City Hall and in the Finance Department. Electronic files will be maintained on the server.

INTERNAL CONTROL OVER FINANCIAL REPORTING

The system of internal control over the financial reporting includes policies and procedures designed and implemented to provide reasonable assurance that the City's financial statements are fairly presented in accordance with generally accepted accounting principles. The controls are the specific policies and procedures designed and implemented to prevent or detect and correct misstatements that, if not prevented or corrected, would cause the financial statements to not be fairly presented.

A well designed and properly maintained accounting system is necessary to be able to provide all data that is needed to allow for the timely preparation of financial statements in conformity with generally accepted accounting principles. The official source of generally accepted accounting principles for local governments is the Governmental Accounting Standards Board (GASB). The Governmental Accounting Standards Board is an independent, not-for-profit organization that establishes and improves standards of financial accounting for local governments.

Tax Digest and Millage Rates

NOTICE

The Mayor and Council of the City of Blue Ridge does hereby announce that the millage rate will be set at a meeting to be held at the City Hall on October 18, 2022 at 5:00 p.m. and pursuant to the requirements of O.C.G.A. Section 48-5-32 does hereby publish the following presentation of the current year's tax digest and levy, along with the history of the tax digest and levy for the past five years.

CURRENT 2022 TAX DIGEST AND 5 YEAR HISTORY OF LEVY

COUNTY WIDE	2017	2018	2019	2020	2021	2022
Real & Personal	96,462,264	101,922,555	123,777,963	126,591,857	142,316,865	191,371,385
Motor Vehicles	838,410	669,400	585,030	487,620	396,250	398,940
Mobile Homes	222,365	236,983	256,788	256,788	279,741	267,876
Timber - 100%						
Heavy Duty Equipment						
Public Utilities	2,326,514	2,542,626	2,744,607	2,929,833	2,926,143	2,987,234
Gross Digest	101,849,553	105,371,564	127,364,388	130,266,098	145,918,999	195,025,435
Less M & O Exemptions	1,735,061	1,806,516	1,816,213	1,613,813	1,555,922	1,790,457
Net M & O Digest	100,114,492	103,565,048	125,548,175	128,652,285	144,363,077	193,234,978
State Forest Land Assistance Grant Value						
Adjusted Net M&O Digest	100,114,492	103,565,048	125,548,175	128,652,285	144,363,077	193,234,978
Gross M&O Millage	11.985	12.296	11.517	11.918	12.190	10.523
Less Rollbacks	6.623	6.918	6.139	6.595	7.176	6.473
Net M&O Millage	5.362	5.378	5.378	5.323	5.014	4.050
Total City Taxes Levied	\$536,814	\$556,973	\$675,198	\$684,816	\$723,836	\$782,602
Net Taxes \$ Increase	\$13,536	\$20,159	\$118,225	\$9,618	\$39,020	\$58,765
Net Taxes % Increase	2.59%	3.76%	21.23%	1.42%	5.70%	8.12%

Resolution Adopting Budget

RESOLUTION NO. BR2022-35

A RESOLUTION BY THE CITY COUNCIL FOR THE CITY OF BLUE RIDGE, GEORGIA TO ADOPT A BUDGET FOR ALL FUNDS OF THE CITY FOR THE CALENDAR YEAR 2023; TO ADOPT THE BUDGET ATTACHED TO THIS RESOLUTION AND WITH SAID BUDGET FOR ALL FUNDS INDICATING THE SUM OF ESTIMATED REVENUES, AS WELL AS THE SUM OF EXPECTED EXPENDITURES; TO PROVIDE FOR A BALANCED BUDGET FOR THE 2023 FISCAL YEAR; TO PROVIDE THAT NOTHING CONTAINED WITHIN THIS BUDGET RESOLUTION, AS WELL AS THE ATTACHED PROPOSED BUDGET, SHALL PRECLUDE THE CITY COUNCIL OF BLUE RIDGE FROM AMENDING ITS BUDGET DURING THE 2023 FISCAL YEAR SO AS TO ADAPT TO CHANGING GOVERNMENTAL NEEDS DURING THE BUDGET PERIOD; AND FOR OTHER PURPOSES.

WHEREAS, pursuant to Section 35.45 of the Blue Ridge Code of Ordinances, the City has adopted a fiscal year beginning January 1 and ending December 31 of each year;

WHEREAS, O.C.G.A. § 36-81-3, and/or other laws, provide that the governing authority of each local government shall adopt and operate under an annual balanced budget for the general fund, each special revenue fund and each debt service fund of the entity;

WHEREAS, in accordance with O.C.G.A. § 36-81-5(d), the budget was made available for public review at City Hall and on the City's official website;

WHEREAS, in accordance with O.C.G.A. § 36-81-5(e), notice was published setting forth the availability of the budget for public review and in accordance with

O.C.G.A. § 36-81-5(g), the notice included the public hearing date advertisement on the proposed budget set for November 15, 2022;

WHEREAS, the City Council does hereby desire to adopt a General Fund, Confiscated Assets Fund, Hotel/Motel Fund, SPLOST Fund, Water and Sewer Fund and Downtown Development Authority Component Unit Fund Budget by this resolution for the calendar year of 2023 and the fiscal year of 2023; and.

NOW, THEREFORE, BE IT RESOLVED, AND IT IS HEREBY RESOLVED BY THE ABOVE-REFERENCED AUTHORITY, as follows:

SECTION 1.

BUDGET FOR THE FUNDS OF THE CITY OF BLUE RIDGE.

The City Council of the City of Blue Ridge, Georgia, as the governing authority of the City, does hereby adopt a balanced budget for the General Fund, Confiscated Assets Fund, Hotel/Motel Fund, SPLOST Fund, Water and Sewer Fund Downtown Development Authority Component Unit Fund Budget of the City for the calendar year of 2023 and the fiscal year of 2023, and being as more specifically described by the attached document comprising the budget, and which indicate the following:

- (1) Administration, operation and maintenance expenses of each department or office of the City;
- (2) Interest and debt redemption charges;
- (3) Proposed capital expenditures, detailed by departments and offices when practicable;
- (4) Cash deficits of the preceding year;
- (5) Contingent expenses; and
- (6) Such reserves as may be deemed advisable by the City Council;

and which are all incorporated by reference into this budget resolution and comprising the budget for the on-coming fiscal year.

SECTION 2.

BALANCED BUDGET.

As indicated by the incorporated budget, the proposed budget for fiscal year 2023 is balanced in that the sum of estimated revenues and appropriated fund balances is equal to appropriations, and in accordance with O.C.G.A. § 36-81-3(b)(3).

SECTION 3.

AMENDMENT TO THE BUDGET.

Nothing within this budget resolution shall preclude the City Council of the City of Blue Ridge, Georgia from amending its budget for the 2023 fiscal year so as to adapt to changing governmental needs during the budget period, being said fiscal year for the City of Blue Ridge. The City Council of the City of Blue Ridge retains full authority to amend said budget at any time during the budget period due to a change in anticipated revenues or through a transfer of appropriations among departments, so long as said budget amendments are approved by the City Council of the City of Blue Ridge. All changes in the budget, budget appropriations, or transfers of appropriations within the departments of the City of Blue Ridge, Georgia shall be in accordance with such policies as are adopted by the City Council of the City of Blue Ridge, Georgia and contained in the Budget Document.

This Resolution shall become effective immediately upon its adoption.

The foregoing Resolution was offered by _____ who moved its adoption. The motion was seconded by _____, and upon being put to a vote, the vote was as follows:

Councilmember Angie Arp	_____
Councilmember Jack Taylor	_____
Councilmember Christy Kay	_____
Councilmember Bill Bivins	_____
Councilmember William Whaley	_____

PASSED AND ADOPTED this ____ day of December, 2022.

RHONDA HAIGHT, MAYOR

ATTEST:

AMY MINTZ
CITY CLERK

am

**CITY OF BLUE RIDGE
OPERATING & CAPITAL BUDGET
FISCAL YEAR 2022**



SUMMARY OF ALL FUNDS

CITY OF BLUE RIDGE

SUMMARY OF ALL FUNDS

2023

FUND NO.	FUND	AMENDED BUDGET 2021	AMENDED BUDGET 2022	ACTUAL JULY 31 2022	CITY ADMIN. PROPOSAL 2023
Revenue Projections					
100	General Fund	3,621,410	3,503,918	2,474,062	4,539,150
210	Confiscated Asset Fund	-	1,500	-	1,500
230	Special Revenue Fund -ARPA	-	300,000	272,795	300,000
275	Hotel/Motel Tax Fund	285,000	610,000	376,418	760,099
320	SPLOST Fund	469,320	952,320	385,569	1,568,820
400	Water & Sewer Fund	5,322,500	12,740,000	2,657,686	11,618,955
800	DDA Component Unit Fund	-	75,000	47,052	228,125
Total Revenues		\$ 9,698,230	\$ 18,182,738	\$ 6,213,582	\$ 19,016,649
Expenditures by Function/Department					
1100	Mayor and Council	\$ 138,962	\$ 199,747	\$ 84,497	\$ 171,880
1300	City Administrator's Office	-	-	-	218,731
1400	Election	10,500	51,500	-	15,500
1500	General Administration	429,406	495,077	361,912	201,522
1514	Tax Administration & Licensing	7,300	7,300	1,458	-
2650	Municipal Court	135,651	158,420	87,098	169,577
3200	Police	1,105,064	1,390,277	748,698	1,385,228
3226	Custody of Prisoners	7,000	11,500	5,130	-
3520	Fire	23,500	27,000	10,141	27,000
4200	Public Works	1,423,130	1,146,006	486,212	2,208,507
4900	Shop	-	-	-	-
6124	Recreation Facilities	-	-	-	-
6210	Parks Administration	-	-	-	-
6220	Park Areas	443,443	384,578	198,675	1,193,721
7400	Planning and Zoning	109,789	93,098	32,907	97,806
7540	Tourism	350,636	678,386	222,584	760,099
7550	Downtown Development	37,000	75,000	550	228,125
7565	Special Facilities - Rentals	4,350	4,850	1,584	-
4310	Sewer Administration	138,411	120,576	30,315	174,548
4331	Sewer Maintenance	1,270,718	3,402,590	181,670	2,809,119
4335	Sewer Treatment Plant	613,342	4,421,738	308,778	3,640,004
4410	Water Administration	880,126	869,204	478,516	918,384
4430	Water Treatment	534,985	540,752	292,960	715,657
4440	Water Distribution	2,029,618	4,077,529	1,031,169	4,081,243
4450	Water Loss	5,300	27,610	1,157	-
Total Expenditures		\$ 9,698,230	\$ 18,182,738	\$ 4,566,011	\$ 19,016,649

CITY OF BLUE RIDGE

SUMMARY OF ALL FUNDS

2023

ACCOUNT NO.	FUND	AMENDED BUDGET 2021	AMENDED BUDGET 2022	ACTUAL JULY 31 2022	CITY ADMIN. PROPOSAL 2023
Revenues by Category					
31	Taxes	\$ 2,694,600	\$ 3,556,000	\$ 2,456,168	\$ 3,624,500
32	Licenses and Permits	154,000	148,000	144,254	152,500
33	Intergovernmental Revenues	1,110,820	2,902,320	715,616	1,799,945
34	Charges for Service	4,419,350	4,701,750	2,706,824	4,463,150
35	Fine and Forfeitures	150,000	201,500	123,062	201,500
36	Investment Income	7,500	8,000	-	8,000
37	Contributions and Donations	55,210	-	-	-
38	Miscellaneous Revenues	64,000	93,168	67,658	79,000
39	Other Financing Sources	1,042,750	6,572,000	-	8,688,054
Total Revenues		\$ 9,698,230	\$ 18,182,738	\$ 6,213,582	\$ 19,016,649

Expenditures by Category					
51	Personal Serv & Employee Ben.	\$ 2,618,296	\$ 2,878,946	\$ 1,858,566	\$ 3,698,065
52	Purchased / Contractual Serv.	1,745,455	1,470,895	650,141	1,260,920
53	Supplies	1,317,180	1,410,200	782,283	1,378,203
54	Capital Outlay	2,050,560	9,680,918	648,621	10,626,883
55	Interfund Charges	446,893	490,875	-	-
57	Other Costs	415,478	635,717	211,307	479,013
58	Debt Service	856,618	895,187	415,093	853,565
61	Tranfers Out	247,750	720,000	-	720,000
Total Expenses		\$ 9,698,230	\$ 18,182,738	\$ 4,566,011	\$ 19,016,649

Employee Overview and Allocation		
Department	Fulltime	Part-time
Mayor and Council	-	6
City Administrator's Office	1.6	
General Administration	1.1	-
Municipal Court	1.0	-
Police	11.0	7
Fire	-	-
Public Works	3.7	-
Park Areas	4.0	-
Planning and Zoning	1.2	-
Water & Sewer	20.4	
	44.0	13

**CITY OF BLUE RIDGE
OPERATING & CAPITAL BUDGET
FISCAL YEAR 2023**



GENERAL FUND

**CITY OF BLUE RIDGE
GENERAL FUND
OPERATING & CAPITAL BUDGET
SUMMARY
FISCAL YEAR 2023**

FUND DESCRIPTION

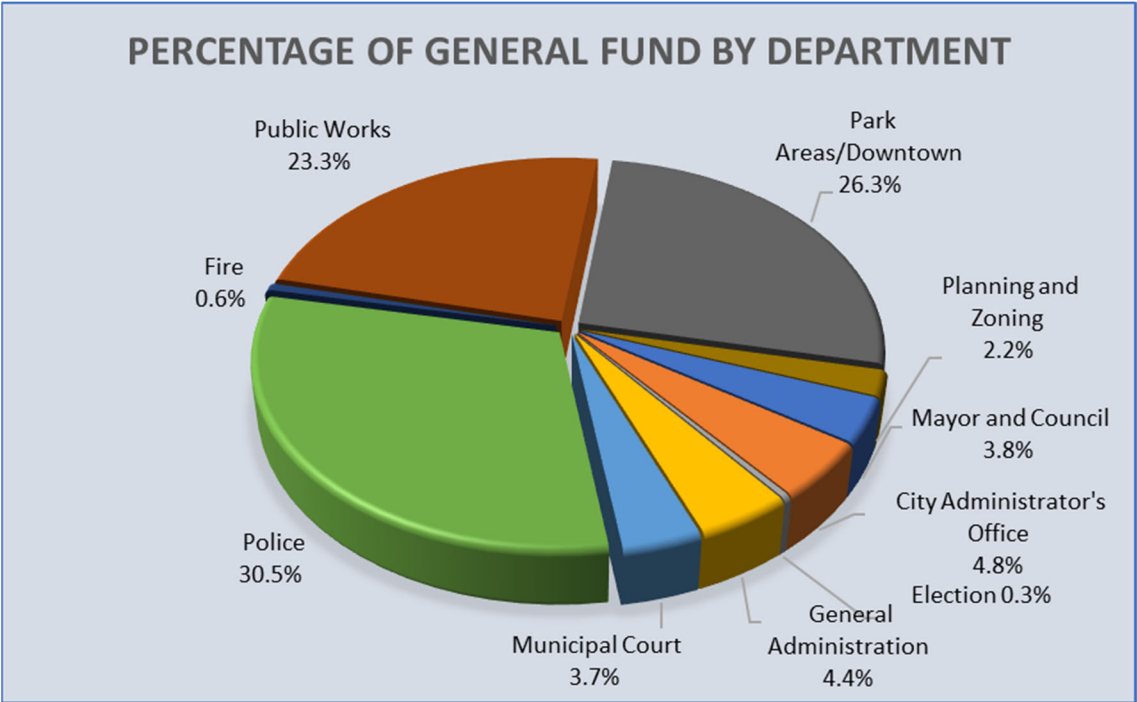
The General Fund is used to account for resources and expenditures that are available for the City's general operations.

ACCOUNT NO.	DESCRIPTION	AMENDED BUDGET 2021	AMENDED BUDGET 2022	ACTUAL JULY 31 2022	CITY ADMIN. PROPOSAL 2023
Revenue Projections					
31	Taxes	2,409,600	2,946,000	2,079,750	2,999,500
32	Licenses and Permits	154,000	148,000	144,254	152,500
33	Intergovernmental Revenues	488,000	3,000	10,200	3,000
34	Charges for Service	38,850	109,750	54,236	121,150
35	Fine and Forfeitures	150,000	200,000	123,062	200,000
36	Investment Income	4,000	4,000	-	4,000
37	Contributions and Donations	55,210	-	-	-
38	Miscellaneous Revenues	64,000	93,168	62,560	79,000
39	Other Financing Sources	257,750	-	-	980,000
	Total Revenues	\$ 3,621,410	\$ 3,503,918	\$ 2,474,062	\$ 4,539,150
Expenditures by Function/Department					
1100	Mayor and Council	\$ 138,962	\$ 199,747	\$ 84,497	\$ 171,880
1300	City Administrator's Office	-	-	-	218,731
1400	Election	10,500	51,500	-	15,500
1500	General Administration	429,405	482,577	361,209	201,522
1514	Tax Administration & Licensing	7,300	7,300	1,458	-
2650	Municipal Court	135,651	158,420	87,098	169,577
3200	Police	1,105,064	1,388,776	748,698	1,383,728
3226	Custody of Prisoners	7,000	11,500	5,130	-
3520	Fire	23,500	27,000	10,141	27,000
4210	Public Works	1,103,810	626,186	285,634	1,059,687
6220	Park Areas	443,443	384,578	198,675	1,193,721
7400	Planning and Zoning	109,789	93,098	32,907	97,806
7540	Tourism	65,636	68,386	30,219	-
7550	Downtown Development	37,000	-	-	-
7565	Special Facilities - Rentals	4,350	4,850	1,584	-
	Total Expenditures	\$ 3,621,410	\$ 3,503,918	\$ 1,847,250	\$ 4,539,150

ACCOUNT NO.	DESCRIPTION	AMENDED BUDGET 2021	AMENDED BUDGET 2022	ACTUAL JULY 31 2022	CITY ADMIN. PROPOSAL 2023
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Expenditures by Category

51	Personal Serv & Employee Ben.	\$ 1,668,940	\$ 1,883,758	\$ 1,122,874	\$ 2,077,339
52	Purchased / Contractual Serv.	854,935	618,375	297,802	523,350
53	Supplies	459,090	478,400	244,825	405,895
54	Capital Outlay	269,960	320,417	125,099	1,403,908
55	Interfund Charges	18,325	14,670	-	-
57	Other Costs	266,162	110,662	30,259	83,450
58	Debt Service	83,998	77,636	26,391	45,208
Total Expenditures		\$ 3,621,410	\$ 3,503,918	\$ 1,847,250	\$ 4,539,150



CITY OF BLUE RIDGE

GENERAL FUND - 100

BUDGET SUMMARY

2023

REVENUE PROJECTIONS

ACCOUNT NO.	DESCRIPTION	AMENDED BUDGET 2021	AMENDED BUDGET 2022	ACTUAL JULY 31 2022	CITY ADMIN. PROPOSAL 2023
<u>TAXES</u>					
100-31-0000-1101	AD VALOREM TAX - CURRENT	\$ 616,000	\$ 695,000	\$ 690,000	\$ 751,000
100-31-0000-1201	AD VALOREM TAX - PRIOR	21,300	10,000	12,316	9,500
100-31-0000-1310	AUTO TAG TAX	38,000	45,000	31,431	45,000
100-31-0000-1320	MOBILE HOME TAX	1,000	1,000	1,164	1,000
100-31-0000-1340	INTANGIBLE TAX	8,000	16,000	17,288	17,000
100-31-0000-1600	REAL ESTATE TRANSFER TAX	7,000	13,000	9,356	7,000
100-31-0000-1700	FRANCHISE TAX	120,000	125,000	91,188	125,000
100-31-0000-3100	SALES TAX	962,300	1,300,000	777,107	1,300,000
100-31-0000-4200	BEVERAGE TAX	390,000	415,000	245,125	415,000
100-31-0000-4300	LIQUOR POURING TAX	60,000	75,000	68,912	78,000
100-31-0000-6100	BUSINESS & OCCUPATION TAXES	45,000	110,000	104,381	110,000
100-31-0000-6200	INSURANCE PREM. TAX	100,000	100,000	-	100,000
100-31-0000-6300	FINANCIAL INSTITUTIONS TAXES	30,000	30,000	24,705	30,000
100-31-0000-9100	PENALTIES AND INTEREST	10,000	10,000	4,217	10,000
100-31-0000-9400	BUSINESS OCC TAX PENALTIES	1,000	1,000	2,560	1,000
Subtotal		\$ 2,409,600	\$ 2,946,000	\$ 2,079,750	\$ 2,999,500
<u>LICENSES & PERMITS</u>					
100-32-0000-1100	BEVERAGE LICENSE	\$ 30,000	\$ 40,000	\$ 39,100	\$ 40,000
100-32-0000-1130	LIQUOR LICENSE FEE	75,000	85,000	80,925	85,000
100-32-0000-1150	POURING PERMIT FEE	4,000	4,000	2,215	4,000
100-32-0000-1200	BUSINESS LICENSE	1,000	1,000	3,000	3,000
100-32-0000-2200	PERMITS/ZONING	6,000	4,000	7,004	6,000
100-32-0000-2900	VENDOR PERMIT/APPLICATION	14,000	14,000	11,635	14,000
100-32-0000-3100	BUILDING PERMITS	24,000	-	-	-
100-32-0000-3900	GRADING PERMIT	-	-	375	500
Subtotal		\$ 154,000	\$ 148,000	\$ 144,254	\$ 152,500
<u>INTERGOVERNMENTAL REVENUE</u>					
100-33-0000-1000	FEDERAL GOVERNMENT GRANTS	\$ 300,000	\$ -	\$ -	
100-33-0000-4000	STATE GOVERNMENT GRANTS	185,000	-	10,200	
100-33-0000-6000	LOCAL GOVERNMENT GRANTS	-	-	-	
100-33-0000-8000	HOUSING AUTH LIEU OF TAX	3,000	3,000	-	3,000
Subtotal		\$ 488,000	\$ 3,000	\$ 10,200	\$ 3,000

<u>CHARGES FOR SERVICES</u>					
100-34-0000-1000	ADMINISTRATIVE FEES	\$ 5,000	\$ 5,000	\$ 4,190	\$ 5,000
100-34-0000-1400	COPIES/USE OF FAX MACHINE	250	150	78	150
100-34-0000-2120	ACCIDENT REPORTS	1,000	1,000	550	1,000
100-34-0000-7210	GATE/TOURNAMENT FEES	3,000	3,000	-	-
100-34-0000-7900	PARK REVENUES	500	500	-	-
100-34-0000-7903	DOWNTOWN PARKING	-	100,000	49,144	115,000
100-34-0000-7920	PARK/POOL CONCESSION	12,000	-	114	-
100-34-0000-7930	POOL ADMISSION & PASS	13,000	-	160	-
100-34-0000-7940	POOL PARTY & SWIM LESSONS	4,000	-	-	-
100-34-0000-9300	RETURNED CHECKS FEE	100	100	-	-
	Subtotal	\$ 38,850	\$ 109,750	\$ 54,236	\$ 121,150
<u>FINES & FORFEITURES</u>					
100-35-0000-1170	FINES & FORFEITURES	\$ 150,000	\$ 200,000	\$ 123,062	\$ 200,000
	Subtotal	\$ 150,000	\$ 200,000	\$ 123,062	\$ 200,000
<u>INVESTMENT INCOME</u>					
100-36-0000-1000	INTEREST INCOME	\$ 4,000	\$ 4,000	\$ -	\$ 4,000
	Subtotal	\$ 4,000	\$ 4,000	\$ -	\$ 4,000
<u>CONTRIBUTIONS & DONATIONS</u>					
100-37-0000-1000	CONTRIBUTIONS & DONATIONS	\$ 55,210	\$ -	\$ -	\$ -
	Subtotal	\$ 55,210	\$ -	\$ -	\$ -
<u>MISCELLANEOUS REVENUE</u>					
100-38-0000-1000	CITY PROP RENTAL/LEASES	\$ 58,000	\$ 62,000	\$ 32,552	\$ 74,000
100-38-0000-3000	INS REIMBURSE FOR DAMAGED PROP	-	27,168	27,168	-
100-38-0000-6000	MISCELLANEOUS	500	500	1,697	1,500
100-38-0000-6200	COCA-COLA INCOMING MONEY	2,500	2,500	1,143	2,500
100-38-0000-9000	SALE OF SCRAP	1,000	1,000	-	1,000
100-38-0000-9008	REGISTRATION FEES	2,000	-	-	-
	Subtotal	\$ 64,000	\$ 93,168	\$ 62,560	\$ 79,000
<u>OTHER FINANCING SOURCES</u>					
100-39-0000-1275	TRANSFER IN- HOTEL MOTEL	\$ 97,750	\$ -	\$ -	\$ -
100-39-0000-1300	USE OF FUND BALANCE	-	-	-	980,000
100-39-0000-2000	SALE OF CAPITAL ASSETS	-	-	-	-
100-39-0000-3500	PROCEEDS FROM CAPITAL LEASES	160,000	-	-	-
	Subtotal	\$ 257,750	\$ -	\$ -	\$ 980,000
Total Available General Fund		\$ 3,621,410	\$ 3,503,918	\$ 2,474,062	\$ 4,539,150

**CITY OF BLUE RIDGE
MAYOR & CITY COUNCIL
FISCAL YEAR 2023**

DEPARTMENT DESCRIPTION

The Mayor and City Council is the community’s legislative body which acts as the decision-making entity that establishes policies and ordinances to meet the community’s needs on a proactive basis. The Mayor and City Council is committed to providing the best possible professional government and the delivery of quality service levels that reflect community priorities and maintain the quality of life for all residents.

**CITY OF BLUE RIDGE
MAYOR & CITY COUNCIL
2023**

ACCOUNT NO.	CATEGORY RECAP	AMENDED BUDGET 2021	AMENDED BUDGET 2022	ACTUAL JULY 31 2022	CITY ADMIN. PROPOSAL 2023
51	Personal Serv & Employee Ben.	\$ 107,150	\$ 117,435	\$ 70,268	\$ 119,030
52	Purchased / Contractual Serv.	24,100	24,100	12,146	21,850
53	Supplies	1,000	1,000	2,083	1,000
57	Other Costs	6,712	57,212	-	30,000
Total operating expenses		\$ 138,962	\$ 199,747	\$ 84,497	\$ 171,880

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2022	2023
	Mayor	1.0	1.0
	City Councilmembers	5.0	5.0
	Total	6.0	6.0

CITY OF BLUE RIDGE

MAYOR & CITY COUNCIL

2023

BUDGETARY ACCOUNT SUMMARY

1100

ACCOUNT NO.	DESCRIPTION	AMENDED BUDGET 2021	AMENDED BUDGET 2022	ACTUAL JULY 31 2022	CITY ADMIN. PROPOSAL 2023
<u>PERSONAL SERVICES & EMPLOYEE BENEFITS</u>					
100-51-1100-1100	Salaries & Wages	\$ 38,000	\$ 38,000	\$ 25,672	\$ 38,400
100-51-1100-2100	Group Insurance	66,243	76,528	42,588	76,126
100-51-1100-2200	FICA Tax	2,907	2,907	1,252	2,938
100-51-1100-2900	Other Employee Benefits	-	-	756	1,566
Subtotal		\$ 107,150	\$ 117,435	\$ 70,268	\$ 119,030
<u>PURCHASED / CONTRACTUAL SERVICES</u>					
100-52-1100-1300	Technical Services	\$ 600	\$ 600	\$ 755	\$ 600
100-52-1100-3100	Insurance & Bonds	15,000	15,000	7,537	15,000
100-52-1100-3201	Telephone	2,500	2,500	36	250
100-52-1100-3500	Travel	4,000	4,000	3,243	4,000
100-52-1100-3700	Training Expense	2,000	2,000	575	2,000
Subtotal		\$ 24,100	\$ 24,100	\$ 12,146	\$ 21,850
<u>SUPPLIES</u>					
100-53-1100-1100	Office Supplies & Expenses	\$ 1,000	\$ 1,000	\$ 2,083	\$ 1,000
Subtotal		\$ 1,000	\$ 1,000	\$ 2,083	\$ 1,000
<u>OTHER COSTS</u>					
100-57-1100-9000	Contingencies	\$ 6,712	\$ 5,000	\$ -	\$ 30,000
100-57-1199-9010	Additions to Reserve	-	52,212	-	-
Subtotal		\$ 6,712	\$ 57,212	\$ -	\$ 30,000
Total Mayor & City Council		\$ 138,962	\$ 199,747	\$ 84,497	\$ 171,880

**CITY OF BLUE RIDGE
CITY ADMINISTRATOR'S OFFICE
FISCAL YEAR 2023**

DEPARTMENT DESCRIPTION

Maintain a City government structure that represents the needs of the community and provides quality services in an efficient, businesslike and professional manner. Responsible for the overall management of all functions and activities of the City's operations, preparation of annual budget and 5-year CIP document and ensures the proper implementation of policies and ordinances adopted by the City Council. This Department provides notice of all required meetings, record keeping, responds to public records requests, preparation of agendas and minutes and provides human resources functions.

ACCOUNT NO.	CATEGORY RECAP	AMENDED BUDGET 2021	AMENDED BUDGET 2022	ACTUAL JULY 31 2022	CITY ADMIN. PROPOSAL 2023
51	Personal Serv & Employee Ben.	\$ -	\$ -	\$ -	126,081
52	Purchased / Contractual Serv.	-	-	-	78,100
53	Supplies	-	-	-	6,100
54	Capital Outlay	-	-	-	-
57	Other Costs	-	-	-	8,450
	Total operating expenses	\$ -	\$ -	\$ -	218,731

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2022	2023
	City Administrator	0.6	0.6 *
	City Clerk/Human Resources Tec	1.0	1.0
	Total	1.6	1.6

* Split 20% with Planning & Zoning Department and 20% with Water & Sewer Fund

CITY ADMINISTRATOR'S OFFICE

**2023
BUDGETARY ACCOUNT SUMMARY
1320**

ACCOUNT NO.	DESCRIPTION	AMENDED BUDGET 2021	AMENDED BUDGET 2022	ACTUAL JULY 31 2022	CITY ADMIN. PROPOSAL 2023
<u>PERSONAL SERVICES & EMPLOYEE BENEFITS</u>					
100-51-1300-1100	Salaries & Wages	\$ -	\$ -	\$ -	102,826
100-51-1300-2100	Group Insurance	-	-	-	9,696
100-51-1300-2200	FICA Tax	-	-	-	7,866
100-51-1300-2400	Retirement	-	-	-	4,906
100-51-1300-2700	Workers' Compensation	-	-	-	370
100-51-1500-2900	Other Employee Benefits	-	-	-	418
	Subtotal	\$ -	\$ -	\$ -	126,081
<u>PURCHASED / CONTRACTUAL SERVICES</u>					
100-52-1300-1201	Legal	\$ -	\$ -	\$ -	65,000
100-52-1300-1300	Engineering Services	-	-	-	1,000
100-52-1300-1300	Technical Services	-	-	-	1,500
100-52-1300-3201	Telephone	-	-	-	1,000
100-52-1300-3202	Postage	-	-	-	100
100-52-1300-3300	Advertising	-	-	-	3,000
100-52-1300-3500	Travel	-	-	-	1,000
100-52-1300-3600	Professional Dues	-	-	-	2,000
100-52-1300-3700	Training Expense	-	-	-	2,000
100-52-1300-3904	Northwest Ga Reg Dev	-	-	-	1,500
	Subtotal	\$ -	\$ -	\$ -	78,100
<u>SUPPLIES</u>					
100-53-1300-1100	Office Supplies & Expenses	\$ -	\$ -	\$ -	3,000
100-53-1300-1101	Materials & Supplies	-	-	-	1,000
100-53-1300-1105	Supplies - Furniture	-	-	-	500
100-53-1500-1600	Small Equipment	-	-	-	1,000
100-53-1300-1701	Uniforms	-	-	-	600
	Subtotal	\$ -	\$ -	\$ -	6,100
<u>OTHER COSTS</u>					
100-57-1300-2000	Payments to Others - Library	\$ -	\$ -	\$ -	8,450
	Subtotal	\$ -	\$ -	\$ -	8,450
	Total City Admin Office	\$ -	\$ -	\$ -	218,731

**CITY OF BLUE RIDGE
ELECTIONS
FISCAL YEAR 2023**

DEPARTMENT DESCRIPTION

To provide for an orderly municipal election process adhering to all election laws that is secure and easy to use.

**CITY OF BLUE RIDGE
ELECTIONS
2023**

ACCOUNT NO.	CATEGORY RECAP	AMENDED BUDGET 2021	AMENDED BUDGET 2022	ACTUAL JULY 31 2022	CITY ADMIN. PROPOSAL 2023
51	Personal Serv & Employee Ben.	\$ -	\$ -	\$ -	-
52	Purchased / Contractual Serv.	9,500	9,500	-	13,000
53	Supplies	1,000	1,000	-	2,500
54	Capital Outlay	-	41,000	-	-
	Total operating expenses	\$ 10,500	\$ 51,500	\$ -	\$ 15,500

CITY OF BLUE RIDGE

ELECTIONS

2023

BUDGETARY ACCOUNT SUMMARY

1400

ACCOUNT NO.	DESCRIPTION	AMENDED BUDGET 2021	AMENDED BUDGET 2022	ACTUAL JULY 31 2022	CITY ADMIN. PROPOSAL 2023
<u>PURCHASED / CONTRACTUAL SERVICES</u>					
100-52-1400-1201	Legal	\$ 5,000	\$ 5,000	\$ -	\$ -
100-52-1400-1300	Technical Services	-	-	-	5,000
100-52-1400-3300	Advertising	500	500	-	500
100-52-1400-3900	Contract Labor	4,000	4,000	-	7,500
	Subtotal	\$ 9,500	\$ 9,500	\$ -	\$ 13,000
<u>SUPPLIES</u>					
100-53-1400-1101	Materials & Supplies	\$ 1,000	\$ 1,000	\$ -	\$ 2,500
	Subtotal	\$ 1,000	\$ 1,000	\$ -	\$ 2,500
<u>CAPITAL OUTLAY</u>					
100-54-1500-2200	Equipment	\$ -	\$ 41,000	\$ -	\$ -
	Subtotal	\$ -	\$ 41,000	\$ -	\$ -
	Total Elections	\$ 10,500	\$ 51,500	\$ -	\$ 15,500

**CITY OF BLUE RIDGE
GENERAL ADMINISTRATION
FISCAL YEAR 2023**

DEPARTMENT DESCRIPTION

To provide overall financial and support services to the organization which includes accounting, accounts payable, payroll, cash management, purchasing, financial planning and budgetary control.

**CITY OF BLUE RIDGE
GENERAL ADMINISTRATION
2023**

ACCOUNT NO.	CATEGORY RECAP	AMENDED BUDGET 2021	AMENDED BUDGET 2022	ACTUAL JULY 31 2022	CITY ADMIN. PROPOSAL 2023
51	Personal Serv & Employee Ben.	\$ 211,236	\$ 262,577	\$ 230,224	\$ 88,922
52	Purchased / Contractual Serv.	127,910	167,650	104,356	75,800
53	Supplies	53,040	43,900	22,404	36,800
54	Capital Outlay	25,000	-	-	-
57	Other Costs	8,450	8,450	4,225	-
58	Debt Service	3,769	-	-	-
Total operating expenses		\$ 429,405	\$ 482,577	\$ 361,209	\$ 201,522

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2022	2023
	Finance Director	0.6	0.6 *
	Customer Service	0.5	0.5 **
	Total	1.1	1.1

* Split 40% with Water & Sewer Fund

** Split 50% with Water & Sewer Fund

CITY OF BLUE RIDGE

GENERAL ADMINISTRATION

2023 BUDGETARY ACCOUNT SUMMARY 1500

ACCOUNT NO.	DESCRIPTION	AMENDED BUDGET 2021	AMENDED BUDGET 2022	ACTUAL JULY 31 2022	CITY ADMIN. PROPOSAL 2023
PERSONAL SERVICES & EMPLOYEE BENEFITS					
100-51-1500-1100	Salaries & Wages	\$ 225,679	\$ 289,112	\$ 164,857	\$ 60,841
100-51-1500-1700	Indirect Cost Allocations	(122,960)	(154,493)	-	-
100-51-1500-2100	Group Insurance	76,150	88,773	45,735	19,641
100-51-1500-2200	FICA Tax	17,264	18,675	12,128	4,654
100-51-1500-2400	Retirement	13,215	18,394	6,353	3,373
100-51-1500-2700	Workers' Compensation	583	550	413	126
100-51-1500-2900	Other Employee Benefits	1,305	1,566	738	287
Subtotal		\$ 211,236	\$ 262,577	\$ 230,224	\$ 88,922
PURCHASED / CONTRACTUAL SERVICES					
100-52-1500-1120	Bank Charges	100	100	(219)	100
100-52-1500-1200	Audit	1,800	1,800	-	9,700
100-52-1500-1201	Legal	45,000	70,000	37,793	-
100-52-1500-1202	Engineering Services	1,000	1,000	394	-
100-52-1500-1300	Technical Services	1,500	1,500	1,939	-
100-52-1500-2110	Garbage Pickup	750	750	-	750
100-52-1500-2201	Maint. Buildings & Grounds	5,760	17,000	290	5,000
100-52-1500-2202	Maintenance Equipment	8,000	8,000	7,327	8,000
100-52-1500-2203	Maintenance Vehicles	-	-	-	500
100-52-1500-3100	Insurance & Bonds	5,000	5,000	2,818	5,000
100-52-1500-3201	Telephone & Internet	5,000	5,000	2,313	2,000
100-52-1500-3202	Postage	1,000	1,000	691	1,000
100-52-1500-3300	Advertising	3,000	3,000	763	750
100-52-1500-3500	Travel	2,000	2,000	1,282	1,000
100-52-1500-3600	Professional Dues	3,000	3,000	1,019	1,000
100-52-1500-3700	Training Expense	1,500	1,500	4,288	1,500
100-52-1500-3900	Contracted Services	38,000	38,000	38,814	38,000
100-52-1500-3902	Lawn Maintenance Contract	4,000	7,500	3,600	-
100-52-1500-3904	Northwest Ga Reg Dev	1,500	1,500	1,244	1,500
Subtotal		\$ 127,910	\$ 167,650	\$ 104,356	\$ 75,800
SUPPLIES					
100-53-1500-1100	Office Supplies & Expenses	\$ 8,000	\$ 8,000	\$ 5,173	\$ 4,500
100-53-1500-1101	Materials & Supplies	2,500	2,500	2,734	1,500
100-53-1500-1102	Cleaning & Paper Supplies	1,400	1,400	508	1,400
100-53-1500-1210	Water/Sewage	1,500	1,500	579	1,500
100-53-1500-1230	Electricity	13,000	13,000	6,982	13,000
100-53-1500-1270	Gasoline	500	500	89	500
100-53-1500-1600	Small Equipment	5,000	7,000	5,186	5,000
100-53-1500-1700	Miscellaneous	500	500	64	500
100-53-1500-1701	Uniforms	900	1,000	508	400
100-53-1500-2201	Maint Buildings & Grounds	18,740	7,500	581	7,500
100-53-1500-2202	Maintenance Equipment	1,000	1,000	-	1,000
Subtotal		\$ 53,040	\$ 43,900	\$ 22,404	\$ 36,800
CAPITAL OUTLAY					
100-54-1500-2200	Vehicles	\$ 25,000	\$ -	\$ -	\$ -
Subtotal		\$ 25,000	\$ -	\$ -	\$ -
OTHER COSTS					
100-57-1500-2000	Payments to Others - Library	\$ 8,450	\$ 8,450	\$ 4,225	\$ -
Subtotal		\$ 8,450	\$ 8,450	\$ 4,225	\$ -
DEBT SERVICE					
100-58-1500-1000	Debt Service -Capital Lease	\$ 3,769	\$ -	\$ -	\$ -
Subtotal		\$ 3,769	\$ -	\$ -	\$ -
Total General Administration		\$ 429,405	\$ 482,577	\$ 361,209	\$ 201,522

**CITY OF BLUE RIDGE
MUNICIPAL COURT
FISCAL YEAR 2023**

DEPARTMENT DESCRIPTION

Municipal Court has jurisdiction over alleged infractions of the City code. These non-criminal violations are punishable by forfeiture set by the State or City Council. Such infractions include traffic and other non-criminal code violations. The mission of the Municipal Court department is to provide high quality customer service in an efficient, professional, and fair manner; and in doing so, maintain the public's respect, confidence and satisfaction.

CITY OF BLUE RIDGE

MUNICIPAL COURT

2023

ACCOUNT NO.	CATEGORY RECAP	AMENDED BUDGET 2021	AMENDED BUDGET 2022	ACTUAL JULY 31 2022	CITY ADMIN. PROPOSAL 2023
51	Personal Serv & Employee Ben.	\$ 80,651	\$ 88,520	\$ 47,663	\$ 99,677
52	Purchased / Contractual Serv.	23,300	23,200	13,214	23,200
53	Supplies	1,700	1,700	187	1,700
57	Other Costs	30,000	45,000	26,034	45,000
	Total operating expenses	\$ 135,651	\$ 158,420	\$ 87,098	\$ 169,577

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2022	2023
	Court Clerk	1.0	1.0
	Total	1.0	1.0

CITY OF BLUE RIDGE

MUNICIPAL COURT

2023

BUDGETARY ACCOUNT SUMMARY

2650

ACCOUNT NO.	DESCRIPTION	AMENDED BUDGET 2021	AMENDED BUDGET 2022	ACTUAL JULY 31 2022	CITY ADMIN. PROPOSAL 2023
<u>PERSONAL SERVICES & EMPLOYEE BENEFITS</u>					
100-51-2650-1100	Salaries & Wages	\$ 53,224	\$ 58,389	\$ 31,876	\$ 63,608
100-51-2650-2100	Group Insurance	19,645	22,201	11,673	27,646
100-51-2650-2200	FICA Tax	4,071	4,467	2,325	4,866
100-51-2650-2400	Retirement	3,304	3,066	1,588	3,066
100-51-2650-2700	Workers' Compensation	146	136	75	229
100-51-2650-2900	Other Employee Benefits	261	261	126	261
Subtotal		\$ 80,651	\$ 88,520	\$ 47,663	\$ 99,677
<u>PURCHASED / CONTRACTUAL SERVICES</u>					
100-52-2650-1100	City Judge	\$ 3,600	\$ 3,600	\$ 2,100	\$ 3,600
100-52-2650-1120	Soliciter	2,400	2,400	1,400	2,400
100-52-2650-1300	Technical Services	150	150	-	150
100-52-2650-2202	Maintenance Equipment	16,000	16,000	9,703	16,000
100-52-2650-3100	Insurance & Bonds	100	-	-	-
100-52-2650-3500	Travel	500	500	-	500
100-52-2650-3600	Professional Dues	300	300	11	300
100-52-2650-3700	Training Expense	250	250	-	250
Subtotal		\$ 23,300	\$ 23,200	\$ 13,214	\$ 23,200
<u>SUPPLIES</u>					
100-53-2650-1100	Office Supplies & Expenses	\$ 1,500	\$ 1,500	\$ 77	\$ 1,500
100-53-2650-1701	Uniforms	200	200	110	200
Subtotal		\$ 1,700	\$ 1,700	\$ 187	\$ 1,700
<u>OTHER COSTS</u>					
100-57-2650-2000	Payments to Other Agencies	\$ 30,000	\$ 45,000	\$ 26,034	\$ 45,000
Subtotal		\$ 30,000	\$ 45,000	\$ 26,034	\$ 45,000
Total Executive		\$ 135,651	\$ 158,420	\$ 87,098	\$ 169,577

**CITY OF BLUE RIDGE
POLICE DEPARTMENT
FISCAL YEAR 2023**

DEPARTMENT DESCRIPTION

The Police Department strives to promote impartial and professional law enforcement services in an efficient and effective manner. The Department provides services which contribute to the preservation of life, the protection of property, and the general safety of the community. The Department works cooperatively with members of the community to ensure the safety and protection of those who reside, work and visit Blue Ridge.

CITY OF BLUE RIDGE

**POLICE
2023**

ACCOUNT NO.	CATEGORY RECAP	AMENDED BUDGET 2021	AMENDED BUDGET 2022	ACTUAL JULY 31 2022	CITY ADMIN. PROPOSAL 2023
51	Personal Serv & Employee Ben.	\$ 845,712	\$ 976,421	\$ 509,080	\$ 1,040,351
52	Purchased / Contractual Serv.	132,990	137,350	57,751	140,000
53	Supplies	61,250	94,250	57,232	99,750
54	Capital Outlay	38,000	155,321	112,699	84,000
57	Debt Service	27,112	25,435	11,936	19,627
Total operating expenses		\$ 1,105,064	\$ 1,388,777	\$ 748,698	\$ 1,383,728

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2022	2023
	Police Chief	1.0	1.0
	Assistant Chief	1.0	1.0
	Captain	1.0	-
	Lieutenant	1.0	1.0
	Sergeant	1.0	2.0
	Corporal	2.0	-
	Police Officer	4.0	6.0
	Police Officer P/T	5.0	7.0
	Total	16.0	18.0

CITY OF BLUE RIDGE

POLICE

2023

BUDGETARY ACCOUNT SUMMARY

3200

ACCOUNT NO.	DESCRIPTION	AMENDED BUDGET 2021	AMENDED BUDGET 2022	ACTUAL JULY 31 2022	CITY ADMIN. PROPOSAL 2023
<u>PERSONAL SERVICES & EMPLOYEE BENEFITS</u>					
100-51-3200-1100	Salaries & Wages	\$ 597,300	\$ 696,053	\$ 368,197	\$ 704,373
100-51-3200-1300	Overtime	-	-	-	31,000
100-51-3200-2100	Group Insurance	129,984	163,864	68,968	174,660
100-51-3200-2200	FICA Tax	45,693	53,248	27,608	53,885
100-51-3200-2400	Retirement	33,038	27,590	15,883	33,726
100-51-3200-2700	Workers' Compensation	34,648	27,095	25,879	33,907
100-51-3200-2900	Other Employee Benefits	5,049	8,571	2,545	8,800
Subtotal		\$ 845,712	\$ 976,421	\$ 509,080	\$ 1,040,351
<u>PURCHASED / CONTRACTUAL SERVICES</u>					
100-52-3200-1200	Audit	1,600	1,600	589	-
100-52-3200-1201	Legal	500	-	-	-
100-52-3200-1300	Technical Services	2,000	2,000	53	2,000
100-52-32002110	Garbage Pickup	500	500	50	500
100-52-3200-2201	Maint. Buildings & Grounds	3,000	3,000	283	3,000
100-52-3200-2202	Maintenance Equipment	5,000	5,000	100	5,000
100-52-3200-2203	Maintenance Vehicles	10,000	10,000	269	5,000
100-52-3200-3100	Insurance & Bonds	35,000	38,000	26,007	38,000
100-52-3200-3201	Telephone & Internet	10,000	10,000	1,975	10,000
100-52-3200-3202	Postage	200	200	175	200
100-52-3200-3300	Advertising	500	500	-	500
100-52-3200-3500	Travel	3,000	3,000	-	3,000
100-52-3200-3600	Professional Dues	250	250	256	500
100-52-3200-3700	Training Expense	1,000	1,000	150	1,000
100-52-3200-3850	Contract Labor - SRO Officer	58,140	60,000	27,703	62,000
100-52-3200-3900	Contracted Services	2,000	2,000	141	2,000
100-52-3200-3902	Jail Expense	-	-	-	7,000
100-52-3200-3904	Drug Test/Blood Tests	300	300	-	300
Subtotal		\$ 132,990	\$ 137,350	\$ 57,751	\$ 140,000
<u>SUPPLIES</u>					
100-53-3200-1100	Office Supplies & Expenses	\$ 1,500	\$ 1,500	\$ 496	1,500
100-53-3200-1101	Materials & Supplies	2,000	2,000	4,023	3,000
100-53-3200-1102	Cleaning & Paper Supplies	1,000	1,000	69	1,000
100-53-3200-1210	Water/Sewage	1,500	1,500	765	1,500
100-53-3200-1220	Propane Gas	1,500	1,500	1,619	3,000
100-53-3200-1230	Electricity	3,000	3,000	1,224	3,000
100-53-3200-1270	Gasoline	22,000	44,000	25,708	44,000
100-53-3200-1600	Small Equipment	6,500	17,500	12,495	21,000
100-53-32001700	Miscellaneous	150	150	23	150
100-53-3200-1701	Uniforms	5,100	5,100	5,070	6,600
100-53-3200-2201	Maint Buildings & Grounds	3,000	3,000	1,240	3,000
100-53-3200-2202	Maintenance Equipment	2,000	2,000	360	2,000
100-53-3200-2203	Maintenance Vehicles	12,000	12,000	4,140	10,000
Subtotal		\$ 61,250	\$ 94,250	\$ 57,232	\$ 99,750
<u>CAPITAL OUTLAY</u>					
100-54-3200-2100	Equipment	\$ -	\$ 46,321	\$ 3,941	\$ -
100-54-3200-2200	Vehicles	\$ 38,000	\$ 109,000	\$ 108,758	\$ 84,000
Subtotal		\$ 38,000	\$ 155,321	\$ 112,699	\$ 84,000
<u>DEBT SERVICE</u>					
100-53-3200-1000	Debt Service -Capital Lease	\$ 27,112	\$ 25,435	11,936	\$ 19,627
Subtotal		\$ 27,112	\$ 25,435	\$ 11,936	\$ 19,627
Total Police		\$ 1,105,064	\$ 1,388,777	\$ 748,698	\$ 1,383,728

**CITY OF BLUE RIDGE
FIRE SERVICES
FISCAL YEAR 2023**

DEPARTMENT DESCRIPTION

The City contracts with the Fannin County Board of Commissioners for services provided by the Fannin County Rescue and Fire Department.

**CITY OF BLUE RIDGE
FIRE SERVICES
2023**

ACCOUNT NO.	CATEGORY RECAP	AMENDED BUDGET 2021	AMENDED BUDGET 2022	ACTUAL JULY 31 2022	CITY ADMIN. PROPOSAL 2023
51	Personal Serv & Employee Ben.	\$ -	\$ -	\$ -	\$ -
52	Purchased / Contractual Serv.	22,000	26,000	9,801	26,000
53	Supplies	1,500	1,000	340	1,000
Total operating expenses		\$ 23,500	\$ 27,000	\$ 10,141	\$ 27,000

**BUDGETARY ACCOUNT SUMMARY
3520**

ACCOUNT NO.	DESCRIPTION	AMENDED BUDGET 2021	AMENDED BUDGET 2022	ACTUAL JULY 31 2022	CITY ADMIN. PROPOSAL 2023
<u>PURCHASED / CONTRACTUAL SERVICES</u>					
100-52-3520-3100	Insurance & Bonds	\$ 2,000	\$ -	\$ 651	\$ -
100-52-3520-3390	Contracted Services	20,000	26,000	9,150	26,000
Subtotal		\$ 22,000	\$ 26,000	\$ 9,801	\$ 26,000
<u>SUPPLIES</u>					
100-53-3520-1210	Water/Sewerage	\$ 1,000	\$ 1,000	\$ 340	\$ 1,000
100-53-3520-2203	Maintenance Vehicles	500	-	-	-
Subtotal		\$ 1,500	\$ 1,000	\$ 340	\$ 1,000
Fire Services		\$ 23,500	\$ 27,000	\$ 10,141	\$ 27,000

**CITY OF BLUE RIDGE
PUBLIC WORKS DEPARTMENT
FISCAL YEAR 2023**

DEPARTMENT DESCRIPTION

The Department of Public Works is responsible for providing residents with a wide array of services that includes; street and sidewalk maintenance, ROW maintenance, stormwater and drainage, street light maintenance; planning, design, and construction management of capital and annual infrastructure improvements and ensuring all regulatory requirements are met.

ACCOUNT NO.	CATEGORY RECAP	AMENDED BUDGET 2021	AMENDED BUDGET 2022	ACTUAL JULY 31 2022	CITY ADMIN. PROPOSAL 2023
51	Personal Serv & Employee Ben.	\$ 154,344	\$ 187,523	\$ 131,710	\$ 263,768
52	Purchased / Contractual Serv.	374,410	111,100	62,705	92,550
53	Supplies	176,000	196,450	91,219	161,750
54	Capital Outlay	122,000	78,697	-	519,908
55	Interfund Charges	18,325	14,670	-	-
57	Donations	221,000	-	-	-
58	Debt Service	37,731	37,746	-	21,711
Total operating expenses		\$ 1,103,810	\$ 626,186	\$ 285,634	\$ 1,059,687

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2022	2023
	Field Superintendent	0.7	0.7 *
	Street Division Leader	1.0	1.0
	Street Crew	2.0	2.0
	Total	3.7	3.7

* Split 30% with with Water & Sewer Fund

CITY OF BLUE RIDGE

PUBLIC WORKS

2023

BUDGETARY ACCOUNT SUMMARY

4200

ACCOUNT NO.	DESCRIPTION	AMENDED BUDGET 2021	AMENDED BUDGET 2022	ACTUAL JULY 31 2022	CITY ADMIN. PROPOSAL 2023
<u>PERSONAL SERVICES & EMPLOYEE BENEFITS</u>					
100-51-4200-1100	Salaries & Wages	\$ 126,739	\$ 154,447	\$ 82,784	\$ 170,562
100-51-4200-1700	Indirect Cost Allocation	(52,432)	(35,314)	-	-
100-51-4200-1300	Overtime	-	-	-	7,000
100-51-4200-2100	Group Insurance	38,967	36,094	28,468	43,700
100-51-4200-2200	FICA Tax	9,696	10,514	5,958	13,583
100-51-4200-2400	Retirement	13,215	9,197	6,353	11,344
100-51-4200-2700	Workers' Compensation	16,876	11,302	7,561	16,613
100-51-4200-2900	Other Employee Benefits	1,283	1,283	586	966
Subtotal		\$ 154,344	\$ 187,523	\$ 131,710	\$ 263,768
<u>PURCHASED / CONTRACTUAL SERVICES</u>					
100-52-4200-1200	Audit	1,600	1,600	-	-
100-52-4200-1201	Legal	2,500	-	-	-
100-52-4200-1300	Engineering Services	4,500	26,000	17,134	26,000
100-52-4200-1300	Technical Services	700	700	125	700
100-52-4200-2110	Garbage Pickup	3,500	3,500	-	3,500
100-52-4200-2201	Maint. Buildings & Grounds	1,500	1,500	-	1,500
100-52-4200-2202	Maintenance Equipment	11,500	3,000	200	5,000
100-52-4200-2203	Maintenance Vehicles	3,500	3,500	5,674	1,000
100-52-4220-2320	Vehicle/Equipment Lease	4,500	4,500	-	4,500
100-52-4200-3100	Insurance & Bonds	8,500	8,500	4,724	8,500
100-52-4200-3201	Telephone & Internet	1,800	2,300	829	1,600
100-52-4200-3202	Postage	-	-	391	-
100-52-4200-3300	Advertising	750	750	125	750
100-52-4200-3500	Travel	2,810	2,750	116	2,750
100-52-4200-3600	Professional Dues	-	-	-	-
100-52-4200-3700	Training Expense	1,750	1,500	1,545	1,750
100-52-4200-3900	Contracted Services	307,000	33,000	22,841	25,000
100-52-4200-3902	Lawn Maintenance Contract	18,000	18,000	9,000	10,000
Subtotal		\$ 374,410	\$ 111,100	\$ 62,705	\$ 92,550
<u>SUPPLIES</u>					
100-53-4200-1100	Office Supplies & Expenses	\$ 1,250	\$ 1,250	\$ 70	1,250
100-53-4200-1101	Materials & Supplies	42,000	42,000	20,026	42,000
100-53-4200-1102	Cleaning & Paper Supplies	3,000	3,000	57	500
100-53-4200-1120	Materials & Supplies - Asphalt/Coi	2,000	2,000	880	4,500
100-53-4200-1121	Materials & Supplies - Stone	2,500	2,500	4,782	-
100-53-4200-1122	Materials & Supplies - Signs	12,000	30,000	10,639	12,000
100-53-4200-1210	Water/Sewage	5,000	8,000	3,954	8,000
100-53-4200-1220	Propane Gas	750	1,200	1,405	2,000
100-53-4200-1230	Electricity	50,000	50,000	30,043	50,000
100-53-4200-1270	Gasoline	7,000	9,000	7,820	9,000
100-53-4200-1600	Small Equipment	20,000	20,000	4,573	15,000
100-53-4200-1700	Miscellaneous	500	500	-	500
100-53-4200-1701	Uniforms	1,500	1,500	1,225	1,500
100-53-4200-2201	Maint Buildings & Grounds	2,500	2,500	1,658	2,500
100-53-4200-2202	Maintenance Equipment	14,000	11,000	3,562	8,000
100-53-4200-2203	Maintenance Vehicles	12,000	12,000	525	5,000
Subtotal		\$ 176,000	\$ 196,450	\$ 91,219	\$ 161,750
<u>CAPITAL OUTLAY</u>					
100-54-4200-1400	Capital Outlay - Infrastructure	-	\$ 78,697	\$ -	\$ 502,908
100-54-4200-2100	Equipment	122,000	-	-	17,000
Subtotal		\$ 122,000	\$ 78,697	\$ -	\$ 519,908
<u>INTERFUND CHARGES</u>					
100-55-4200-1505	Cost Allocation - Mapping	\$ 18,325	\$ 14,670	\$ -	\$ -
Subtotal		\$ 18,325	\$ 14,670	\$ -	\$ -
<u>DONATIONS</u>					
100-57-4200-1005	Intergovernmental Donations	\$ 221,000	\$ -	\$ -	\$ -
Subtotal		\$ 221,000	\$ -	\$ -	\$ -
<u>DEBT SERVICE</u>					
100-58-4200-1000	Debt Service -Capital Lease	\$ 37,731	\$ 37,746	\$ -	\$ 21,711
Subtotal		\$ 37,731	\$ 37,746	\$ -	\$ 21,711
Total Public Works		\$ 1,103,810	\$ 626,186	\$ 285,634	\$ 1,059,687

**CITY OF BLUE RIDGE
PARKS/DOWNTOWN
FISCAL YEAR 2023**

DEPARTMENT DESCRIPTION

Parks is a division of the Public Works Department and is responsible maintaining the parks areas, City facilities, Farmers Market, City Hall and Downtown areas of the City.

ACCOUNT NO.	CATEGORY RECAP	AMENDED BUDGET 2021	AMENDED BUDGET 2022	ACTUAL JULY 31 2022	CITY ADMIN. PROPOSAL 2023
51	Personal Serv & Employee Ben.	\$ 190,583	\$ 195,709	\$ 103,463	\$ 271,456
52	Purchased / Contractual Serv.	56,900	48,900	26,548	25,800
53	Supplies	106,300	90,800	52,495	92,595
54	Capital Outlay	84,960	45,400	12,400	800,000
57	Debt Service	4,700	3,769	3,769	3,870
Total operating expenses		\$ 443,443	\$ 384,578	\$ 198,675	\$ 1,193,721

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2022	2023
	Park Maintenance Worker	3.0	3.0
	Parks/Downtown Division Leader	1.0	1.0
	Total	4.0	4.0

CITY OF BLUE RIDGE

PARKS AREAS

2023 BUDGETARY ACCOUNT SUMMARY 6220

ACCOUNT NO.	DESCRIPTION	AMENDED BUDGET 2021	AMENDED BUDGET 2022	ACTUAL JULY 31 2022	CITY ADMIN. PROPOSAL 2023
<u>PERSONAL SERVICES & EMPLOYEE BENEFITS</u>					
100-51-6220-1100	Salaries & Wages	\$ 148,449	\$ 142,239	\$ 76,386	\$ 170,330
100-51-6220-1300	Overtime	-	-	-	9,000
100-51-6220-2100	Group Insurance	23,768	30,321	16,510	62,430
100-51-6220-2200	FICA Tax	7,852	10,881	5,860	13,719
100-51-6220-2400	Retirement	6,608	9,198	3,177	12,264
100-51-6220-2700	Workers' Compensation	3,384	2,503	1,278	3,713
100-51-6220-2900	Other Employee Benefits	522	567	252	1,044
Subtotal		\$ 190,583	\$ 195,709	\$ 103,463	\$ 271,456
<u>PURCHASED / CONTRACTUAL SERVICES</u>					
100-52-6220-1200	Audit	1,600	1,600	-	-
100-52-6220-1201	Legal	500	-	-	-
100-52-6220-1300	Technical Services	1,300	300	-	300
100-52-6220-2110	Garbage Pickup	2,500	2,500	2,705	2,500
100-52-6220-2201	Maint. Buildings & Grounds	4,000	9,000	6,011	10,000
100-52-6220-2202	Maintenance Equipment	4,000	4,000	861	2,000
100-52-6220-2203	Maintenance Vehicles	-	-	-	-
100-52-6220-2320	Vehicle/Equipment Rental	1,000	1,000	1,179	2,500
100-52-6220-3100	Insurance & Bonds	3,500	2,500	2,149	2,500
100-52-6220-3201	Telephone & Internet	4,500	2,000	1,628	2,000
100-52-6220-3300	Advertising	500	-	-	-
100-52-6220-3500	Travel	-	-	-	500
100-52-6220-3700	Training Expense	2,500	-	-	1,500
100-52-6220-3900	Contracted Services	9,000	2,000	495	2,000
100-52-6220-3902	Lawn Maintenance Contract	22,000	24,000	11,520	-
Subtotal		\$ 56,900	\$ 48,900	\$ 26,548	\$ 25,800
<u>SUPPLIES</u>					
100-53-6220-1100	Office Supplies & Expenses	\$ 1,000	\$ 500	\$ -	\$ 500
100-53-6220-1101	Materials & Supplies	12,000	22,000	12,476	22,000
100-53-6220-1102	Cleaning & Paper Supplies	5,000	7,000	2,631	17,000
100-53-6220-1122	Materials & Supplies -Landscapin	-	-	-	10,000
100-53-6220-1210	Water/Sewage	11,000	11,000	3,816	2,000
100-53-6220-1230	Electricity	29,000	14,000	11,277	2,000
100-53-6220-1270	Gasoline	2,500	6,500	3,857	7,500
100-53-6220-1503	Pool & Ballfield Concession	6,000	-	333	-
100-53-6220-1600	Small Equipment	12,000	10,000	4,654	10,000
100-53-6220-1700	Miscellaneous	-	-	-	-
100-53-6220-1701	Uniforms	1,800	800	2,595	2,595
100-53-6220-2201	Maint Buildings & Grounds	22,000	12,000	7,814	12,000
100-53-6220-2202	Maintenance Equipment	3,000	6,000	2,366	6,000
100-53-6220-2203	Maintenance Vehicles	1,000	1,000	676	1,000
Subtotal		\$ 106,300	\$ 90,800	\$ 52,495	\$ 92,595
<u>CAPITAL OUTLAY</u>					
100-54-6220-2100	Equipment	\$ -	\$ 12,400	\$ 12,400	\$ -
275-54-7540-1402	Infrastructure - Downtown Bathro	-	-	-	800,000
100-54-6220-1300	Site Improvements	84,960	33,000	-	-
Subtotal		\$ 84,960	\$ 45,400	\$ 12,400	\$ 800,000
<u>DEBT SERVICE</u>					
100-58-6220-1000	Debt Service -Capital Lease	\$ 4,700	\$ 3,769	\$ 3,769	\$ 3,870
Subtotal		\$ 4,700	\$ 3,769	\$ 3,769	\$ 3,870
Total Parks		\$ 443,443	\$ 384,578	\$ 198,675	\$ 1,193,721

**CITY OF BLUE RIDGE
PLANNING AND ZONING DEPARTMENT
FISCAL YEAR 2023**

DEPARTMENT DESCRIPTION

This Department strives to provide efficient and professional “one-stop” customer service at a centralized location. This includes Planning, Zoning, Development Review. Code Compliance, Business Licenses, Tax Collections and Alcoholic Beverage Licenses. Building Inspections are performed by the County.

ACCOUNT NO.	CATEGORY RECAP	AMENDED BUDGET 2021	AMENDED BUDGET 2022	ACTUAL JULY 31 2022	CITY ADMIN. PROPOSAL 2023
51	Personal Serv & Employee Ben.	\$ 79,264	\$ 55,573	\$ 30,466	\$ 68,056
52	Purchased / Contractual Serv.	29,575	36,575	714	27,050
53	Supplies	950	950	1,727	2,700
Total operating expenses		\$ 109,789	\$ 93,098	\$ 32,907	\$ 97,806

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2022	2023
	City Administrator	0.2	0.2 *
	Taxes and Licensing Clerk	1.0	1.0
	Total	1.2	1.2

* Split 60% with City Administrator Department and 20% with Water & Sewer Fund

CITY OF BLUE RIDGE

PLANNING & ZONING

2023 BUDGETARY ACCOUNT SUMMARY 7400

ACCOUNT NO.	CATEGORY RECAP	AMENDED BUDGET 2021	AMENDED BUDGET 2022	ACTUAL JULY 31 2022	CITY ADMIN. PROPOSAL 2023
<u>PERSONAL SERVICES & EMPLOYEE BENEFITS</u>					
100-51-7400-1100	Salaries & Wages	\$ 50,924	\$ 30,625	\$ 17,565	\$ 58,386
100-51-7400-1300	Overtime	-	-	-	1,000
100-51-7400-2100	Group Insurance	19,645	16,201	9,817	-
100-51-7400-2200	FICA Tax	3,896	4,255	1,317	4,467
100-51-7400-2400	Retirement	3,304	3,066	1,588	3,679
100-51-7400-2700	Workers' Compensation	1,234	1,165	53	210
100-51-7400-2900	Other Employee Benefits	261	261	126	313
Subtotal		\$ 79,264	\$ 55,573	\$ 30,466	\$ 68,056
<u>PURCHASED / CONTRACTUAL SERVICES</u>					
100-52-7400-1201	Legal	\$ 3,000	\$ -	\$ -	\$ -
100-52-7400-1202	Engineering Services	-	-	-	2,500
100-52-7400-1300	Technical Services	150	150	36	1,000
100-52-7400-3201	Telephone & Internet	750	750	36	250
100-52-7400-3202	Postage	150	150	7	1,000
100-52-7400-3300	Advertising	1,500	1,500	232	1,500
100-52-7400-3500	Travel	2,000	2,000	168	1,000
100-52-7400-3600	Professional Dues	25	25	35	50
100-52-7400-3700	Training Expense	2,000	2,000	-	750
100-52-7400-3900	Contracted Services	20,000	30,000	200	15,000
100-52-7400-3907	Background Reports	-	-	-	4,000
Subtotal		\$ 29,575	\$ 36,575	\$ 714	\$ 27,050
<u>SUPPLIES</u>					
100-53-7400-1100	Office Supplies & Expenses	\$ 750	\$ 750	\$ 471	\$ 1,500
100-53-7400-1270	Gasoline	-	-	221	-
100-53-7400-1600	Small Equipment	-	-	993	1,000
100-53-7400-1701	Uniforms	200	200	42	200
Subtotal		\$ 950	\$ 950	\$ 1,727	\$ 2,700
Total Planning and Zoning		\$ 109,789	\$ 93,098	\$ 32,907	\$ 97,806

**CITY OF BLUE RIDGE
BUDGET
FISCAL YEAR 2023**



CONFISCATED ASSET FUND

CITY OF BLUE RIDGE

CONFISCATED ASSETS FUND 210

CATEGORY SUMMARY 2023

FUND DESCRIPTION

The Confiscated Assets Fund is a special revenue fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures from the sale of confiscated assets. This fund enhances special projects within the Police Department. This cost center is funded solely through property and asset forfeitures.

REVENUE PROJECTIONS

ACCOUNT NO.	CATEGORY RECAP	AMENDED BUDGET 2021	AMENDED BUDGET 2022	ACTUAL JULY 31 2022	CITY ADMIN. PROPOSAL 2023
31	Taxes	\$ -	\$ -	\$ -	\$ -
32	Licenses and Permits	-	-	-	-
33	Intergovernmental Revenues	-	-	-	-
34	Charges for Service	-	-	-	-
35	Fine and Forfeitures	-	1,500	-	1,500
36	Investment Income	-	-	-	-
37	Contributions and Donations	-	-	-	-
38	Miscellaneous Revenues	-	-	-	-
39	Other Financing Sources	-	-	-	-
Total Revenues		\$ -	\$ 1,500	\$ -	\$ 1,500

EXPENDITURES

ACCOUNT NO.	CATEGORY RECAP	AMENDED BUDGET 2021	AMENDED BUDGET 2022	ACTUAL JULY 31 2022	CITY ADMIN. PROPOSAL 2023
51	Personal Services & Employee Benefits	\$ -	\$ -	\$ -	\$ -
52	Purchased /Contractual Services	-	150	-	150
53	Supplies	-	1,350	-	1,350
54	Capital Outlay	-	-	-	-
57	Other Costs	-	-	-	-
58	Debt Service	-	-	-	-
61	Transfers Out	-	-	-	-
Total Expenditures		\$ -	\$ 1,500	\$ -	\$ 1,500

CITY OF BLUE RIDGE

CONFISCATED ASSETS FUND - 210

BUDGET SUMMARY

2023

ACCOUNT NO.	DESCRIPTION	AMENDED BUDGET 2021	AMENDED BUDGET 2022	ACTUAL JULY 31 2022	CITY ADMIN. PROPOSAL 2023
Revenues:					
<u>FINES & FORFEITURES</u>					
210-35-0000-1300	Confiscations	\$ -	\$ 1,500	\$ -	\$ 1,500
	Subtotal	\$ -	\$ 1,500	\$ -	\$ 1,500
	Total Revenues	\$ -	\$ 1,500	\$ -	\$ 1,500
Expenditures:					
- 3200	Police				
<u>PURCHASED / CONTRACTUAL SERVICES</u>					
210-52-3200-3600	District Attorney Fees	-	150	-	150
	Subtotal	\$ -	\$ 150	\$ -	\$ 150
<u>SUPPLIES</u>					
210-53-3200-1600	Small Equipment	\$ -	\$ 1,350	\$ -	\$ 1,350
	Subtotal	\$ -	\$ 1,350	\$ -	\$ 1,350
	Total Expenditures	\$ -	\$ 1,500	\$ -	\$ 1,500

**CITY OF BLUE RIDGE
BUDGET
FISCAL YEAR 2023**



**SPECIAL REVENUE FUND
ARPA**

CITY OF BLUE RIDGE

SPECIAL REVENUE FUND - ARPA - 230

CATEGORY SUMMARY 2023

FUND DESCRIPTION

The ARPA Fund is a special revenue fund used to account for the revenues and expenditures associated with the American Rescue Plan Act of 2021 (ARPA) which established the Coronavirus State and Local Fiscal Recovery Fund. ARPA provides funding for many programs and services nationwide, including assistance to small businesses; state and local governments; and school districts.

REVENUE PROJECTIONS

ACCOUNT NO.	CATEGORY RECAP	AMENDED BUDGET 2021	AMENDED BUDGET 2022	ACTUAL JULY 31 2022	CITY ADMIN. PROPOSAL 2023
31	Taxes	\$ -	\$ -	\$ -	\$ -
32	Licenses and Permits	-	-	-	-
33	Intergovernmental Revenues	-	273,000	272,795	-
34	Charges for Service	-	-	-	-
35	Fine and Forfeitures	-	-	-	-
36	Investment Income	-	-	-	-
37	Contributions and Donations	-	-	-	-
38	Miscellaneous Revenues	-	-	-	-
39	Other Financing Sources	-	27,000	-	300,000
Total Revenues		\$ -	\$ 300,000	\$ 272,795	\$ 300,000

EXPENDITURES

ACCOUNT NO.	CATEGORY RECAP	AMENDED BUDGET 2021	AMENDED BUDGET 2022	ACTUAL JULY 31 2022	CITY ADMIN. PROPOSAL 2023
51	Personal Services & Employee Benefits	\$ -	\$ -	\$ -	\$ -
52	Purchased /Contractual Services	-	-	-	-
53	Supplies	-	-	-	-
54	Capital Outlay	-	-	-	-
57	Other Costs	-	-	-	-
58	Debt Service	-	-	-	-
61	Transfers Out	-	300,000	-	300,000
Total Expenditures		\$ -	\$ 300,000	\$ -	\$ 300,000

CITY OF BLUE RIDGE

SPECIAL REVENUE FUND - ARPA - 230

BUDGET SUMMARY 2023

ACCOUNT NO.	DESCRIPTION	AMENDED BUDGET 2021	AMENDED BUDGET 2022	ACTUAL JULY 31 2022	CITY ADMIN. PROPOSAL 2023
Revenues:					
<u>INTERGOVERNMENTAL REVENUE</u>					
230-33-0000-2100	ARP Act of 2021 Recovery Funds	\$ -	\$ 273,000	\$ 272,795	\$ -
Subtotal		\$ -	\$ 273,000	\$ 272,795	\$ -
<u>OTHER FINANCING SOURCES</u>					
230-39-0000-5000	Use of Fund Balance	\$ -	\$ 27,000	\$ -	\$ 300,000
Subtotal		\$ -	\$ 27,000	\$ -	\$ 300,000
Total Revenues		\$ -	\$ 300,000	\$ 272,795	\$ 300,000
Expenditures:					
-	4440	Water Distribution			
<u>TRANSFERS OUT</u>					
320-61-4440-5050	Transfer Out - Water & Sewer Fund	\$ -	\$ 300,000	\$ -	\$ 300,000
Subtotal		\$ -	\$ 300,000	\$ -	\$ 300,000
Total Expenditures		\$ -	\$ 300,000	\$ -	\$ 300,000

REVENUE PROJECTION RATIONALE

ARP Act of 2021 Recovery Funds – The American Rescue Plan Act of 2021 (ARPA) which established the Coronavirus State and Local Fiscal Recovery Fund, provides funding for many programs and services nationwide, including assistance to local governments. Based on the amount of funding received in 2021, it is anticipated that the City will have a fund balance of \$300,000 in 2022.

BUDGET JUSTIFICATIONS

Transfers Out – Water and Sewer Fund – The Mineral Springs sewer line rehab project will reduce rain water infiltration. It is estimated that the \$300,000 from ARPA funds will be utilized to complete the project cost for 2023. The project was awarded in 2022 at a total bid of \$1,192,937.

**CITY OF BLUE RIDGE
BUDGET
FISCAL YEAR 2023**



HOTEL MOTEL TAX FUND

CITY OF BLUE RIDGE

HOTEL MOTEL TAX FUND 275

CATEGORY SUMMARY 2023

FUND DESCRIPTION

This fund is a special revenue fund used to account for revenues and expenditures specifically associated with the Hotel Motel Tax allowed by State law. The Tax is an excise tax on rooms, lodgings, and accommodations to provide additional funding for the promotion of tourism, conventions, and trade shows in the city.

REVENUE PROJECTIONS

ACCOUNT NO.	CATEGORY RECAP	AMENDED BUDGET 2021	AMENDED BUDGET 2022	ACTUAL JULY 31 2022	CITY ADMIN. PROPOSAL 2023
31	Taxes	\$ 285,000	\$ 610,000	\$ 376,418	\$ 625,000
32	Licenses and Permits	-	-	-	-
33	Intergovernmental Revenues	-	-	-	-
34	Charges for Service	-	-	-	-
35	Fine and Forfeitures	-	-	-	-
36	Investment Income	-	-	-	-
37	Contributions and Donations	-	-	-	-
38	Miscellaneous Revenues	-	-	-	-
39	Other Financing Sources	-	-	-	135,099
Total Revenues		\$ 285,000	\$ 610,000	\$ 376,418	\$ 760,099

EXPENDITURES

ACCOUNT NO.	CATEGORY RECAP	AMENDED BUDGET 2021	AMENDED BUDGET 2022	ACTUAL JULY 31 2022	CITY ADMIN. PROPOSAL 2023
51	Personal Services & Employee Benefits	\$ -	\$ -	\$ -	\$ -
52	Purchased /Contractual Services	250	20,250	138	20,950
53	Supplies	58,800	66,900	3,045	82,586
54	Capital Outlay	-	78,000	8,134	305,000
57	Other Costs	128,200	444,850	181,048	351,563
58	Debt Service	-	-	-	-
61	Transfers Out	97,750	-	-	-
Total Expenditures		\$ 285,000	\$ 610,000	\$ 192,365	\$ 760,099

CITY OF BLUE RIDGE

HOTEL/MOTEL TAX FUND - 275

BUDGET SUMMARY

2023

ACCOUNT NO.	DESCRIPTION	AMENDED BUDGET 2021	AMENDED BUDGET 2022	ACTUAL JULY 31 2022	CITY ADMIN. PROPOSAL 2023
	Revenues:				
	<u>TAXES</u>				
275-31-0000-4100	Hotel/Motel Taxes	\$ 285,000	\$ 610,000	\$ 376,418	\$ 625,000
	Subtotal	\$ 285,000	\$ 610,000	\$ 376,418	\$ 625,000
	<u>OTHER FINANCING SOURCES</u>				
275-39-0000-1300	Use of Fund Balance	\$ -	\$ -	\$ -	\$ 135,099
	Subtotal	\$ -	\$ -	\$ -	\$ 135,099
	Total Revenues	\$ 285,000	\$ 610,000	\$ 376,418	\$ 760,099
	Expenditures:				
7540	Tourism				
	<u>PURCHASED / CONTRACTUAL SERVICES</u>				
275-52-7540-2201	Maint Buildings & Grounds	\$ -	\$ 5,000	\$ -	\$ 6,500
	Rental of Land And Buildings				1,200
	Rental of Equipment & Vehicles				7,000
275-52-7540-3100	Insurance & Bonds	250	250	138	2,750
	Market/Advertising				2,000
275-52-7540-3850	Contract Labor - Skating Rink		15,000	-	1,500
	Subtotal	\$ 250	\$ 20,250	\$ 138	\$ 20,950
	<u>SUPPLIES</u>				
275-53-7540-1101	Materials & Supplies	\$ 54,000	\$ 60,000	\$ -	\$ 60,000
275-53-7540-1210	Water & Sewer	1,800	2,300	914	12,300
275-53-7540-1230	Electricity	3,000	4,600	2,131	10,286
	Subtotal	\$ 58,800	\$ 66,900	\$ 3,045	\$ 82,586
	<u>OTHER COSTS</u>				
275-57-7540-3000	Downtown Development Authority	\$ -	\$ 75,000	\$ 47,052	\$ 78,125
275-57-7540-3300	Fannin County Chamber of Commence	120,000	262,500	133,996	273,438
275-57-7540-9010	Additions to Fund Balance	8,200	107,350	-	-
	Subtotal	\$ 128,200	\$ 444,850	\$ 181,048	\$ 351,563
	<u>CAPITAL OUTLAY</u>				
275-54-7540-1401	Infrastructure - Famers Market Improver	\$ -	\$ 28,000	\$ 8,134	\$ 25,000
275-54-7540-1402	Infrastructure - Downtown Bathrooms		50,000	-	280,000
	Subtotal	\$ -	\$ 78,000	\$ 8,134	\$ 305,000
	<u>DEBT SERVICE</u>				
100-58-740-1000	Debt Service -Capital Lease	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ -	\$ -	\$ -	\$ -
	<u>TRANSFERS OUT</u>				
320-61-7540-5050	Transfer Out - General Fund	\$ 97,750	\$ -	\$ -	\$ -
	Subtotal	\$ 97,750	\$ -	\$ -	\$ -
	Total Hotel/Motel Expenditures	\$ 187,250	\$ 610,000	\$ 192,365	\$ 760,099

REVENUE PROJECTION RATIONALE

Hotel Motel Tax – The tax is levied on the occupant of a guest room of any hotel/motel/cabin/residence/lodge, short-term rental or travel trailer space located within the City a tax in the amount of eight percent of the gross rent for such occupancy. The tax received is then distributed as follows:

- Non-Restricted- Proceeds can be used for any legal purpose in the City (37.5%) and 1% is allocated to the Downtown Development Authority based on City Council policy.
- Restricted – Tourism, Conventions and Trade Shows – Destination Marketing Organization, Fannin County Chamber of Commerce (43.75%).
- Restricted – Tourism Product Development (TPD) – Creation or expansion of physical attraction which are available and open to the public and which improve destination appeal to visitors and used by visitors (18.75%).

BUDGET JUSTIFICATIONS

Purchased/Contractual Services/Supplies– Costs associated with operating the Farmers Market facility, the Downtown Portable Restrooms and adding benches and garbage receptacles.

Downtown Development Authority – Tax proceeds equal to 1%.

Fannin County Chamber of Commerce – Tax proceeds equal to 43.75%.

Capital Outlay – Farmers Market Improvement - Farmers Market lighting improvements funded from unrestricted tax proceeds.

Capital Outlay – Downtown Restroom Facility - Partial funding of the Downtown Restroom Facility construction (\$280,000).

**CITY OF BLUE RIDGE
BUDGET
FISCAL YEAR 2023**



SPLOST FUND

CITY OF BLUE RIDGE

SPLOST FUND 320

CATEGORY SUMMARY 2023

FUND DESCRIPTION

The Special Purpose Local Option Sales Tax (SPLOST) 2017 Fund is a capital project fund. The SPLOST 2017 accounts for construction of major capital projects financed by SPLOST proceeds. A 2017 intergovernmental agreement between Fannin County and the City of Blue Ridge stated the City may anticipate \$2.1 million in SPLOST 2017 proceeds over the life of the SPLOST for approved capital projects as follows:

\$1,470,000 Roads, streets, bridges
 \$ 420,000 Water & sewer
 \$ 210,000 Building improvements & infrastructure

CITY OF BLUE RIDGE

SPLOST FUND - 320

CATEGORY SUMMARY 2023

REVENUE PROJECTIONS

ACCOUNT NO.	CATEGORY RECAP	AMENDED BUDGET 2021	AMENDED BUDGET 2022	ACTUAL JULY 31 2022	CITY ADMIN. PROPOSAL 2023
31	Taxes	\$ -	\$ -	\$ -	\$ -
32	Licenses and Permits	-	-	-	-
33	Intergovernmental Revenues	468,820	703,820	385,569	718,820
34	Charges for Service	-	-	-	-
35	Fine and Forfeitures	-	-	-	-
36	Investment Income	500	1,000	-	1,000
37	Contributions and Donations	-	-	-	-
38	Miscellaneous Revenues	-	-	-	-
39	Other Financing Sources	-	247,500	-	849,000
Total Revenues		\$ 469,320	\$ 952,320	\$ 385,569	\$ 1,568,820

EXPENDITURES

ACCOUNT NO.	CATEGORY RECAP	AMENDED BUDGET 2021	AMENDED BUDGET 2022	ACTUAL JULY 31 2022	CITY ADMIN. PROPOSAL 2023
51	Personal Services & Employee Benefits	\$ -	\$ -	\$ -	\$ -
52	Purchased /Contractual Services	304,320	199,820	-	38,820
53	Supplies	15,000	20,000	1,932	10,000
54	Capital Outlay	-	312,500	199,349	1,100,000
57	Other Costs	-	-	-	-
58	Debt Service	-	-	-	-
61	Transfers Out	150,000	420,000	-	420,000
Total Expenditures		\$ 469,320	\$ 952,320	\$ 201,281	\$ 1,568,820

CITY OF BLUE RIDGE

SPLOST FUND - 320

BUDGET SUMMARY

2023

ACCOUNT NO.	DESCRIPTION	AMENDED BUDGET 2021	AMENDED BUDGET 2022	ACTUAL JULY 31 2022	CITY ADMIN. PROPOSAL 2023
Revenues:					
<u>INTERGOVERNMENTAL REVENUES</u>					
320-33-0000-3200	SPLOST Income	\$ 430,000	\$ 665,000	\$ 385,569	\$ 680,000
320-33-0000-4310	DOT LMIG Grant Program	38,820	38,820	-	\$ 38,820
Subtotal		\$ 468,820	\$ 703,820	\$ 385,569	\$ 718,820
<u>INVESTMENT INCOME</u>					
320-36-0000-1000	Interest Income	\$ 500	\$ 1,000	\$ -	\$ 1,000
Subtotal		\$ 500	\$ 1,000	\$ -	\$ 1,000
<u>OTHER FINANCING SOURCES</u>					
275-39-0000-1300	Use of Fund Balnce	\$ -	\$ 247,500	\$ -	\$ 849,000
Subtotal		\$ -	\$ 247,500	\$ -	\$ 849,000
Total Revenues		\$ 469,320	\$ 952,320	\$ 385,569	\$ 1,568,820
Expenditures:					
<u>PURCHASED / CONTRACTUAL SERVICES</u>					
320-52-4200-3850	Contract Labor - Paving and Striping	304,320	199,820	-	38,820
Subtotal		\$ 304,320	\$ 199,820	\$ -	\$ 38,820
<u>SUPPLIES</u>					
320-53-4200-1121	Materials & Supplies -Stone	\$ 15,000	\$ 20,000	\$ 1,932	\$ 10,000
Subtotal		\$ 15,000	\$ 20,000	\$ 1,932	\$ 10,000
<u>CAPITAL OUTLAY</u>					
320-54-1500-1404	Infrastructure - City Hall Improvements	\$ -	\$ 12,500	\$ 703	\$ -
320-54-4200-1404	Infrastructure - Road Improvements	-	300,000	198,646	\$ 1,100,000
Subtotal		\$ -	\$ 312,500	\$ 199,349	\$ 1,100,000
<u>TRANSFERS OUT</u>					
320-61-4440-5050	Transfer Out - Water & Sewer Fund	\$ 150,000	\$ 420,000	\$ -	\$ 420,000
Subtotal		\$ 150,000	\$ 420,000	\$ -	\$ 420,000
Total SPLOST Expenditures		\$ 469,320	\$ 952,320	\$ 201,281	\$ 1,568,820

REVENUE PROJECTION RATIONALE

SPLOST – The Special Purpose Local Option Sales Tax (SPLOST) is a one cent tax approved by the voters and levied in 2017. In accordance with the intergovernmental agreement between Fannin County and the City of Blue Ridge proceeds can only be spent for the construction of major capital projects based on the anticipated amount of \$2.1 million over the life of the SPLOST as follows:

\$1,470,000 Roads, streets, bridges
\$ 420,000 Water & sewer
\$ 210,000 Building improvements & infrastructure

It is projected revenue for this fund in 2023 is \$1,568,820. This includes \$718,820 from SPLOST proceeds, \$849,000 from fund balance and \$1,000 in interest revenue.

BUDGET JUSTIFICATIONS

Capital Outlay - Infrastructure – Road Improvements – Road/drainage improvement projects Mountain Street areas.

Contract Labor - Paving and Striping – Assist in funding paving/striping projects.

Transfers Out – Water & Sewer Fund – Funding for Mountain Tops water main repalcemnet.

**CITY OF BLUE RIDGE
BUDGET
FISCAL YEAR 2023**



WATER & SEWER FUND

CITY OF BLUE RIDGE

WATER AND SEWER FUND - 505

CATEGORY SUMMARY 2023

FUND DESCRIPTION

The Water and Sewer Fund is considered a proprietary fund. It accounts for the provision of water and sewer services to the defined service area. All activities necessary to provide such services are accounted for in this fund. Activities include providing high-quality drinking water, wastewater treatment and disposal services, and adequate water under sufficient pressure to our residents, customers, businesses and visitors.

ACCOUNT NO.	CATEGORY RECAP	AMENDED BUDGET 2021	AMENDED BUDGET 2022	ACTUAL JULY 31 2022	CITY ADMIN. PROPOSAL 2023
Revenue Projections					
33	Intergovernmental Revenues	\$ 154,000	\$ 1,847,500	\$ -	\$ 1,000,000
34	Charges for Service	4,380,500	4,592,000	2,652,588	4,342,000
36	Investment Income	3,000	3,000	-	3,000
37	Contributions and Donations	-	-	-	-
38	Miscellaneous Revenues	-	-	5,098	-
39	Other Financing Sources	785,000	6,297,500	-	6,273,955
Total Revenues		\$ 5,322,500	\$ 12,740,000	\$ 2,657,686	\$ 11,618,955
Expenditures by Function					
4310	Sewer Administration	\$ 138,411	\$ 120,576	\$ 30,315	\$ 174,548
4331	Sewer Maintenance	1,270,718	3,102,590	181,670	2,509,119
4335	Sewer Treatment Plant	613,342	4,421,738	308,778	3,640,004
Subtotal Sewer		\$ 2,022,471	\$ 7,644,904	\$ 520,763	\$ 6,323,672
4410	Water Administration	880,126	869,204	478,516	918,384
4430	Water Treatment	534,985	540,752	292,960	715,657
4440	Water Distribution	1,879,618	3,657,529	1,031,169	3,661,243
4450	Water Loss	\$ 5,300	\$ 27,611	\$ 1,157	\$ -
Subtotal Water		3,300,029	5,095,096	1,803,802	5,295,283
Total Expenditures		\$ 5,322,500	\$ 12,740,000	\$ 2,324,565	\$ 11,618,955
Expenditures by Category					
51	Personal Serv & Employee Ben.	949,356	995,189	735,692	1,620,726
52	Purchased / Contractual Serv.	585,950	607,150	351,651	653,500
53	Supplies	784,290	831,550	532,481	872,372
54	Capital Outlay	1,780,600	8,970,000	316,039	7,620,000
55	Interfund Charges	428,568	476,205	-	-
57	Other Costs	21,116	42,355	-	44,000
58	Debt Service	772,620	817,551	388,702	808,357
Total Operating Expenses		\$ 5,322,500	\$ 12,740,000	\$ 2,324,565	\$ 11,618,955

CITY OF BLUE RIDGE

WATER AND SEWER FUND - 505

BUDGET SUMMARY

2023

REVENUE PROJECTIONS

DEPT NO.	DESCRIPTION	AMENDED 2021	AMENDED BUDGET 2022	ACTUAL JULY 31 2022	CITY ADMIN. PROPOSAL 2023
<u>INTERGOVERNMENTAL REVENUE</u>					
505-33-0000-1000	FEDERAL GOVERNMENT GRANTS	\$ 64,000	\$ -	\$ -	\$ -
505-33-0000-1150	GEFA PRINCIPAL FORGIVENESS	90,000	847,500	-	-
505-33-0000-4310	CDBG GRANT INCOME	-	-	-	-
505-33-0000-4000	STATE GOVERNMENT GRANTS	-	1,000,000	-	1,000,000
Subtotal		\$ 154,000	\$ 1,847,500	\$ -	\$ 1,000,000
<u>CHARGES FOR SERVICES</u>					
505-34-0000-4200	WATER LINE SURCHARGE	\$ 80,000	\$ 100,000	\$ 101,500	\$ 105,000
505-34-0000-4210	WATER RECEIPTS	2,750,000	2,750,000	1,512,405	2,628,000
505-34-0000-4212	WATER TAPS	55,000	63,000	77,710	80,000
505-34-0000-4214	PENALTIES	30,000	30,000	21,090	30,000
505-34-0000-4216	W/SW LABOR & MATERIALS CHARGE	65,000	65,000	79,528	70,000
505-34-0000-4217	CONNECTION FEES	16,000	16,000	15,020	17,000
505-34-0000-4218	BACK FLOW VALVES	7,500	10,000	-	10,000
505-34-0000-4220	SEWER RECEIPTS	1,281,000	1,450,000	736,582	1,273,500
505-34-0000-4221	SEWER TAP FEES	5,500	14,000	24,988	27,000
505-34-0000-4223	SEWER LINE SURCHARGE	58,000	62,500	68,500	70,000
505-34-0000-9300	SERVICE CHARGE	30,000	30,000	14,240	30,000
505-34-0000-9301	RETURNED CHECK FEES	2,500	1,500	1,025	1,500
Subtotal		\$ 4,380,500	\$ 4,592,000	\$ 2,652,588	\$ 4,342,000
<u>INVESTMENT INCOME</u>					
505-36-0000-1000	INTEREST INCOME	\$ 3,000	\$ 3,000	\$ -	\$ 3,000
Subtotal		\$ 3,000	\$ 3,000	\$ -	\$ 3,000
<u>MISCELLANEOUS REVENUE</u>					
505-38-0000-9000	SALE OF SCRAP	\$ -	\$ -	\$ 5,098	\$ -
Subtotal		\$ -	\$ -	\$ 5,098	\$ -
<u>OTHER FINANCING SOURCES</u>					
505-39-0000-2300	TRANSFER IN- FROM ARPA SPEC REV	\$ -	\$ 300,000	\$ -	\$ 300,000
505-39-0000-3220	TRANSFER IN- FROM SPLOST	150,000	420,000	-	420,000
505-39-0000-3500	GEFA LOAN PROCEEDS	510,000	4,802,500	-	4,750,000
505-39-0000-5000	USE OF FUND BALANCE	-	375,000	-	403,955
505-39-0000-5001	USE OF SURCHARGE FUNDS	125,000	400,000	-	400,000
Subtotal		\$ 785,000	\$ 6,297,500	\$ -	\$ 6,273,955
Total Available Water and Sewer Fund		\$ 5,322,500	\$ 12,740,000	\$ 2,657,686	\$ 11,618,955

CITY OF BLUE RIDGE

SEWER ADMINISTRATION

2023

ACCOUNT NO.	CATEGORY RECAP	AMENDED BUDGET 2021	AMENDED BUDGET 2022	ACTUAL JULY 31 2022	CITY ADMIN. PROPOSAL 2023
51	Personal Serv & Employee Ben.	\$ -	\$ -	\$ -	\$ 106,915
52	Purchased / Contractual Serv.	29,800	30,050	8,693	36,050
55	Interfund Charges	46,475	56,794	-	-
58	Debt Service	62,136	33,732	21,622	31,583
Total operating expenses		\$ 138,411	\$ 120,576	\$ 30,315	\$ 174,548

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2022	2023
	Utilities Director	0.3	0.3
	Finance Director	0.2	0.2
	City Administrator	0.1	0.1
	Customer Service Manager	0.3	0.3
	Customer Service	0.3	0.3
	Total	1.2	1.2

CITY OF BLUE RIDGE

SEWER ADMINISTRATION

2023

BUDGETARY ACCOUNT SUMMARY

4310

ACCOUNT NO.	DESCRIPTION	AMENDED BUDGET 2021	AMENDED BUDGET 2022	ACTUAL JULY 31 2022	CITY ADMIN. PROPOSAL 2023
<u>PERSONAL SERVICES & EMPLOYEE BENEFITS</u>					
505-51-4310-1100	Salaries & Wages	\$ -	\$ -	\$ -	76,046
505-51-4310-2100	Group Insurance	-	-	-	19,486
505-51-4310-2200	FICA Tax	-	-	-	5,818
505-51-4310-2400	Retirement	-	-	-	3,771
505-51-4310-2700	Workers' Compensation	-	-	-	1,795
100-51-4310-2900	Other Employee Benefits	-	-	-	321
Subtotal		\$ -	\$ -	\$ -	\$ 106,915
<u>PURCHASED / CONTRACTUAL SERVICES</u>					
505-52-4310-1200	Audit	1,800	1,800	-	2,000
505-52-4310-1201	Legal	1,000	1,500	1,500	2,000
505-52-4310-1300	Engineering Services	9,000	9,000	-	10,000
505-52-4310-1300	Technical Services	-	-	471	800
505-52-4310-2202	Maintenance Equipment	1,000	1,000	259	1,000
505-52-4310-3100	Insurance & Bonds	2,500	2,500	1,243	2,500
505-52-4310-3202	Postage	4,500	4,500	2,961	4,750
505-52-4310-3300	Advertising	500	250	-	500
505-52-4310-3400	Printing	2,000	2,000	1,598	2,500
505-52-4310-3900	Contracted Services	7,500	7,500	661	10,000
Subtotal		\$ 29,800	\$ 30,050	\$ 8,693	\$ 36,050
<u>INTERFUND CHARGES</u>					
505-55-4310-1100	Cost Allocation - General	\$ 20,350	\$ 25,303	\$ -	-
505-55-4310-1500	Cost Allocation - Water Adm & Map	26,125	31,491	-	-
Subtotal		\$ 46,475	\$ 56,794	\$ -	\$ -
<u>DEBT SERVICE</u>					
505-58-4310-1001	Debt Service - Sewer Bond Debt	\$ 62,136	\$ 33,732	\$ 21,622	\$ 31,583
Subtotal		\$ 62,136	\$ 33,732	\$ 21,622	\$ 31,583
Total Sewer Administration		\$ 138,411	\$ 120,576	\$ 30,315	\$ 174,548

CITY OF BLUE RIDGE

SEWER MAINTENANCE

2023

ACCOUNT NO.	CATEGORY RECAP	AMENDED BUDGET 2021	AMENDED BUDGET 2022	ACTUAL JULY 31 2022	CITY ADMIN. PROPOSAL 2023
51	Personal Serv & Employee Ben.	\$ -	\$ -	\$ -	\$ 200,442
52	Purchased / Contractual Serv.	67,000	68,000	35,397	77,250
53	Supplies	90,500	95,500	44,508	107,472
54	Capital Outlay	870,000	2,600,000	101,765	2,085,000
55	Interfund Charges	239,213	263,735	-	-
58	Debt Service	4,005	75,355	-	38,955
Total operating expenses		\$ 1,270,718	\$ 3,102,590	\$ 181,670	\$ 2,509,119

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2022	2023
	Distribution Crew Laborer	0.3	0.3
	Distribution Crew Leader	0.3	0.3
	Distribution Equipment Operator	0.3	0.3
	Distribution Supervisor	0.3	0.3
	GIS Coordinator/Locates	0.3	0.3
	Meter Technician	0.3	0.3
	Meter Technician/Shop Manager	0.3	0.3
	Service Line Replacement Crew/Distribution	0.3	0.3
	Service Line Replacement Supervisor/Distribution	0.3	0.3
	Total	2.7	2.7

CITY OF BLUE RIDGE

SEWER MAINTENANCE

2023

BUDGETARY ACCOUNT SUMMARY

4331

ACCOUNT NO.	DESCRIPTION	AMENDED BUDGET 2021	AMENDED BUDGET 2022	ACTUAL JULY 31 2022	CITY ADMIN. PROPOSAL 2023
<u>PERSONAL SERVICES & EMPLOYEE BENEFITS</u>					
505-51-4331-1100	Salaries & Wages	\$ -	\$ -		\$ 120,631
505-51-4331-1300	Overtime				10,000
505-51-4331-2100	Group Insurance	-	-		44,097
505-51-4331-2200	FICA Tax	-	-		9,228
505-51-4331-2400	Retirement	-	-		8,278
505-51-4331-2700	Workers' Compensation	-	-		7,503
505-51-4331-2900	Other Employee Benefits	-	-		705
Subtotal		\$ -	\$ -	\$ -	\$ 200,442
<u>PURCHASED / CONTRACTUAL SERVICES</u>					
505-52-4331-1300	Engineering Services	10,000	10,000	756	\$ 15,000
505-52-4331-2202	Maintenance Equipment	19,000	20,000	7,750	20,000
505-52-4331-2320	Rental of Equipment	-	-	4,900	5,000
505-52-4331-3100	Insurance & Bonds	2,000	2,000	1,428	2,250
505-52-4331-3900	Contracted Services	20,000	20,000	12,913	20,000
505-52-4331-3905	Sewer Pumping Service	16,000	16,000	7,650	15,000
Subtotal		\$ 67,000	\$ 68,000	\$ 35,397	\$ 77,250
<u>SUPPLIES</u>					
505-53-4331-1101	Materials & Supplies	1,000	1,000	932	\$ 1,200
505-53-4331-1110	Lines & System	4,000	6,500	826	15,000
505-53-4331-1210	Water/Sewage	500	500	270	600
505-53-4331-1230	Electricity	60,000	60,000	35,897	60,000
505-53-4331-1270	Gasoline	5,000	5,000	588	5,000
505-53-4331-1600	Small Equipment	2,500	2,500	404	5,000
505-53-4331-1701	Uniforms	-	-	-	3,000
505-53-4331-2201	Maint Buildings & Grounds	5,000	5,000	1,216	2,672
505-53-4331-2202	Maintenance Equipment	12,500	15,000	4,375	15,000
Subtotal		\$ 90,500	\$ 95,500	\$ 44,508	\$ 107,472
<u>CAPITAL OUTLAY</u>					
505-54-4331-1400	Infrastructure	\$ 870,000	\$ 2,600,000	\$ 101,765	\$ 2,085,000
Subtotal		\$ 870,000	\$ 2,600,000	\$ 101,765	\$ 2,085,000
<u>INTERFUND CHARGES</u>					
505-55-4331-1100	Cost Allocation - General	\$ 12,163	\$ 8,829	\$ -	\$ -
505-55-4331-1500	Cost Allocation - Water Adm & Map	227,050	254,906	-	-
Subtotal		\$ 239,213	\$ 263,735	\$ -	\$ -
<u>DEBT SERVICE</u>					
505-58-4331-1002	Debt Service - Sewer Bond Debt	\$ 4,005	\$ 75,355	\$ -	\$ 38,955
Subtotal		\$ 4,005	\$ 75,355	\$ -	\$ 38,955
Total Sewer Maintenance		\$ 1,270,718	\$ 3,102,590	\$ 181,670	\$ 2,509,119

CITY OF BLUE RIDGE
WASTEWATER TREATMENT PLANT
2023

ACCOUNT NO.	CATEGORY RECAP	AMENDED BUDGET 2021	AMENDED BUDGET 2022	ACTUAL JULY 31 2022	CITY ADMIN. PROPOSAL 2023
51	Personal Serv & Employee Ben.	\$ 166,542	\$ 197,288	\$ 103,065	\$ 280,904
52	Purchased / Contractual Serv.	114,250	110,900	88,623	123,400
53	Supplies	181,550	208,550	94,590	200,600
54	Capital Outlay	100,000	3,900,000	22,500	3,000,000
58	Debt Service	51,000	5,000	-	35,100
Total operating expenses		\$ 613,342	\$ 4,421,738	\$ 308,778	\$ 3,640,004

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2022	2023
4335	Wastewater Treatment Plant Supervisor	1.0	1.0
4336	Wastewater Treatment Plant Oper/Distribution	1.0	1.0
4337	Wastewater Treatment Plant Oper	1.0	1.0
Total		3.0	3.0

CITY OF BLUE RIDGE
WASTEWATER TREATMENT PLANT

2023
BUDGETARY ACCOUNT SUMMARY
4335

ACCOUNT NO.	DESCRIPTION	AMENDED BUDGET 2021	AMENDED BUDGET 2022	ACTUAL JULY 31 2022	CITY ADMIN. PROPOSAL 2023
PERSONAL SERVICES & EMPLOYEE BENEFITS					
505-51-4335-1100	Salaries & Wages	\$ 109,356	\$ 134,099	\$ 69,797	\$ 166,943
505-51-4335-1300	Overtime	-	-	-	5,000
505-51-4335-2100	Group Insurance	39,290	44,402	23,345	82,938
505-51-4335-2200	FICA Tax	8,366	10,259	5,095	13,154
505-51-4335-2400	Retirement	6,607	6,131	3,177	9,198
505-51-4335-2700	Workers' Compensation	2,401	1,875	1,399	2,888
505-51-4335-2900	Other Employee Benefits	522	522	252	783
	Subtotal	\$ 166,542	\$ 197,288	\$ 103,065	\$ 280,904
PURCHASED / CONTRACTUAL SERVICES					
505-52-4335-1300	Engineering Services	5,000	5,000	180	5,000
505-52-4335-1300	Technical Services	300	300	-	400
505-52-4335-1310	Lab Sample Testing	5,000	5,000	3,548	5,500
505-52-4335-2110	Garbage Pickup	1,200	1,200	1,329	2,300
505-52-4335-2201	Maint. Buildings & Grounds	5,000	5,000	-	3,000
505-52-4335-2202	Maintenance Equipment	35,000	30,000	45,027	35,000
505-52-4335-2203	Maintenance Vehicles	-	-	-	1,500
505-52-4335-2320	Rental of Equipment	500	500	-	500
505-52-4335-3100	Insurance & Bonds	8,500	8,500	5,110	9,000
505-52-4335-3201	Telephone & Internet	2,000	2,000	822	2,000
505-52-4335-3500	Travel	-	-	-	200
505-52-4335-3600	Professional Dues	250	1,000	-	500
505-52-4335-3700	Training Expense	1,500	2,000	676	2,000
505-52-4335-3900	Contracted Services	-	-	-	2,500
505-52-4335-3902	Lawn Maintenance Contract	9,000	9,400	4,680	9,000
505-52-4335-3903	Sanitation Pick Up	41,000	41,000	27,251	45,000
	Subtotal	\$ 114,250	\$ 110,900	\$ 88,623	\$ 123,400
SUPPLIES					
505-53-4335-1100	Office Supplies & Expenses	\$ 500	\$ 500	\$ -	\$ 250
505-53-4335-1101	Materials & Supplies	2,500	2,500	1,337	2,250
505-53-4335-1102	Cleaning & Paper Supplies	250	250	109	250
505-53-4335-1210	Water/Sewage	25,000	42,000	17,856	35,000
505-53-4335-1220	Propane Gas	1,200	1,200	1,907	1,600
505-53-4335-1230	Electricity	80,000	75,000	48,017	80,000
505-53-4335-1270	Gasoline	2,000	2,000	722	2,250
505-53-4335-1280	Chemicals	20,000	38,000	17,971	40,000
505-53-4335-1600	Small Equipment	8,000	5,000	-	5,000
505-53-4335-1701	Uniforms	600	600	511	1,250
505-53-4335-2201	Maint Buildings & Grounds	3,000	3,000	-	2,500
505-53-4335-2202	Maintenance Equipment	38,000	38,000	6,160	30,000
505-53-4335-2203	Maintenance Vehicles	500	500	-	250
	Subtotal	\$ 181,550	\$ 208,550	\$ 94,590	\$ 200,600
CAPITAL OUTLAY					
505-54-4335-1300	Capital Outlay - Buildings	\$ -	\$ 3,900,000	\$ 22,500	3,000,000
505-54-4335-2100	Capital Outlay - Equipment	100,000	-	-	-
	Subtotal	\$ 100,000	\$ 3,900,000	\$ 22,500	\$ 3,000,000
DEBT SERVICE					
505-58-4335-1002	Debt Service	\$ 51,000	\$ 5,000	\$ -	\$ 35,100
	Subtotal	\$ 51,000	\$ 5,000	\$ -	\$ 35,100
	Total Wastewater Plant	\$ 613,342	\$ 4,421,738	\$ 308,778	\$ 3,640,004

CITY OF BLUE RIDGE

WATER ADMINISTRATION

2023

ACCOUNT NO.	CATEGORY RECAP	AMENDED BUDGET 2021	AMENDED BUDGET 2022	ACTUAL JULY 31 2022	CITY ADMIN. PROPOSAL 2023
51	Personal Serv & Employee Ben.	\$ 64,463	\$ 73,591	\$ 59,483	\$ 238,167
52	Purchased / Contractual Serv.	84,000	89,500	48,701	96,750
53	Supplies	17,340	6,100	5,854	7,250
55	Interfund Charges	102,611	129,190	-	-
57	Other Charges	21,116	42,355	-	44,000
58	Debt Service	590,596	528,468	364,478	532,217
Total operating expenses		\$ 880,126	\$ 869,204	\$ 478,516	\$ 918,384

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2022	2023
	Utilities Director	0.7	0.7
	Customer Service	1.2	1.2
	Customer Supervisor	0.7	0.7
	City Administrator	0.1	0.1
	Finance Director	0.2	0.2
	Total	2.9	2.9

CITY OF BLUE RIDGE

WATER ADMINISTRATION

2023

BUDGETARY ACCOUNT SUMMARY

4410

ACCOUNT NO.	DESCRIPTION	AMENDED BUDGET 2021	AMENDED BUDGET 2022	ACTUAL JULY 31 2022	CITY ADMIN. PROPOSAL 2023
<u>PERSONAL SERVICES & EMPLOYEE BENEFITS</u>					
505-51-4410-1100	Salaries & Wages	\$ 62,454	\$ 73,773	\$ 42,853	\$ 157,484
505-51-4410-1700	Indirect Cost Allocations	(26,125)	(31,491)	-	-
505-51-4410-2100	Group Insurance	19,645	22,201	11,673	55,515
505-51-4410-2200	FICA Tax	4,778	5,644	3,150	12,048
505-51-4410-2400	Retirement	3,304	3,066	1,588	8,891
505-51-4410-2700	Workers' Compensation	146	137	93	3,472
505-51-4410-2900	Other Employee Benefits	261	261	126	757
Subtotal		\$ 64,463	\$ 73,591	\$ 59,483	\$ 238,167
<u>PURCHASED / CONTRACTUAL SERVICES</u>					
505-52-4410-1120	Bank Charges	14,000	14,000	(360)	14,000
505-52-4410-1200	Audit	5,500	5,500	-	6,000
505-52-4410-1201	Legal	5,000	5,000	6,264	5,000
505-52-4410-1300	Engineering Services	3,500	3,500	-	5,000
505-52-4410-1300	Technical Services	500	500	275	500
505-52-4410-2202	Maintenance Equipment	1,500	2,500	2,578	2,750
505-52-4410-3100	Insurance & Bonds	12,000	12,000	7,977	12,500
505-52-4410-3201	Telephone & Internet	500	500	23	500
505-52-4410-3202	Postage	10,000	10,000	5,331	8,500
505-52-4410-3300	Advertising	1,500	2,000	1,073	1,500
505-52-4410-3400	Printing	5,000	5,000	2,598	5,000
505-52-4410-3500	Travel	2,000	2,000	-	2,000
505-52-4410-3600	Professional Dues	2,000	1,500	557	1,500
505-52-4410-3700	Training Expense	1,000	1,500	99	2,000
505-52-4410-3900	Contracted Services	20,000	24,000	22,286	30,000
Subtotal		\$ 84,000	\$ 89,500	\$ 48,701	\$ 96,750
<u>SUPPLIES</u>					
505-53-4410-1100	Office Supplies & Expenses	\$ 3,000	\$ 3,000	\$ 2,475	\$ 3,000
505-53-4410-1101	Materials & Supplies	500	500	-	500
505-53-4410-1102	Cleaning & Paper Supplies	500	500	-	500
	Water - Metered Special Events	-	-	3,131	-
505-53-4410-1600	Small Equipment	1,200	1,200	-	750
505-53-4410-1700	Misc	500	500	48	500
505-53-4410-1701	Uniforms	400	400	200	1,000
505-53-4410-2201	Maint Buildings & Grounds	11,240	-	-	1,000
Subtotal		\$ 17,340	\$ 6,100	\$ 5,854	\$ 7,250
<u>INTERFUND CHARGES</u>					
505-55-4410-1100	Cost Allocation - General	\$ 102,611	\$ 129,190	\$ -	\$ -
Subtotal		\$ 102,611	\$ 129,190	\$ -	\$ -
<u>OTHER COSTS</u>					
505-57-4410-4000	Bad Debt Expense	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
505-57-4410-9000	Contingencies	16,116	37,355	-	39,000
Subtotal		\$ 21,116	\$ 42,355	\$ -	\$ 44,000
<u>DEBT SERVICE</u>					
505-58-4410-4442	Debt Service - Bond Debt Water Pro	\$ 590,596	\$ 528,468	\$ 364,478	\$ 532,217
Subtotal		\$ 590,596	\$ 528,468	\$ 364,478	\$ 532,217
Total Water Administration		\$ 880,126	\$ 869,204	\$ 478,516	\$ 918,384

CITY OF BLUE RIDGE

WATER TREATMENT

2023

ACCOUNT		AMENDED	AMENDED	ACTUAL	CITY ADMIN.
NO.	CATEGORY RECAP	BUDGET	BUDGET	JULY 31	PROPOSAL
		2021	2022	2022	2023
51	Personal Serv & Employee Ben.	\$ 238,135	\$ 244,602	\$ 121,789	\$ 282,107
52	Purchased / Contractual Serv.	83,550	90,950	41,828	98,200
53	Supplies	202,700	205,200	129,343	235,350
54	Capital Outlay	10,600	-	-	100,000
	Total operating expenses	\$ 534,985	\$ 540,752	\$ 292,960	\$ 715,657

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2022	2023
4401	Treatment Plant Operator/Distribution	0.5	0.5
4402-4403	Treatment Plant Operator	2.0	2.0
4404	Treatment Plant Supervisor	1.0	1.0
	Total	3.5	3.5

CITY OF BLUE RIDGE

WATER TREATMENT

2023

BUDGETARY ACCOUNT SUMMARY

4430

ACCOUNT NO.	DESCRIPTION	AMENDED BUDGET 2021	AMENDED BUDGET 2022	ACTUAL JULY 31 2022	CITY ADMIN. PROPOSAL 2023
<u>PERSONAL SERVICES & EMPLOYEE BENEFITS</u>					
505-51-4430-1100	Salaries & Wages	\$ 173,093	\$ 179,754	\$ 87,873	\$ 179,939
505-51-4430-1300	Overtime	-	-	-	10,000
100-51-4430-2100	Group Insurance	26,907	30,321	16,014	63,793
100-51-4430-2200	FICA Tax	13,242	13,751	6,545	14,530
100-51-4430-2400	Retirement	9,911	9,197	4,765	10,731
100-51-4430-2700	Workers' Compensation	14,199	10,796	6,214	3,113
100-51-4430-2900	Other Employee Benefits	783	783	378	914
Subtotal		\$ 238,135	\$ 244,602	\$ 121,789	\$ 282,107
<u>PURCHASED / CONTRACTUAL SERVICES</u>					
100-52-4430-1300	Engineering Services	10,000	10,000	-	10,000
505-52-4430-1300	Technical Services	500	1,500	-	1,500
505-52-4430-1310	Water Sample Testing	12,000	12,000	9,584	12,000
505-52-4430-2201	Maint Bldg & Grounds	4,000	4,000	-	5,000
100-52-4430-2202	Maintenance Equipment	20,000	22,500	4,198	25,000
100-52-4430-3100	Insurance & Bonds	20,000	23,000	13,219	27,000
505-52-4430-3201	Telephone & Internet	3,500	3,500	10,147	3,500
505-52-4430-3500	Travel	1,500	1,500	-	1,000
505-52-4430-3600	Professional Dues	750	750	-	600
505-52-4430-3700	Training Expense	1,000	1,500	-	1,200
505-52-4430-3902	Lawn Maint Contract	9,000	9,400	4,680	10,000
505-52-4430-3903	Sanitation Pick-Up	1,300	1,300	-	1,400
Subtotal		\$ 83,550	\$ 90,950	\$ 41,828	\$ 98,200
<u>SUPPLIES</u>					
100-53-4430-1100	Office Supplies & Expenses	\$ 1,500	\$ 2,000	\$ 823	\$ 2,000
100-53-4430-1101	Materials & Supplies	1,000	1,500	155	1,500
100-53-4430-1102	Cleaning & Paper Supplies	500	500	225	750
505-53-4430-1210	Water/Sewerage	40,000	40,000	27,809	40,000
505-53-4430-1230	Electricity	108,000	108,000	69,886	120,000
505-53-4430-1270	Gasoline	500	500	306	500
505-53-4430-1280	Chemicals	35,000	35,000	18,401	45,000
505-53-4430-1290	Lab Supplies	4,000	4,000	672	5,000
100-53-4430-1600	Small Equipment	5,000	5,000	-	6,500
505-53-4430-1701	Uniforms	1,200	1,200	-	2,100
505-53-4430-2201	Maint Buildings & Grounds	500	500	5,953	1,000
505-53-4430-2202	Maintenance Equipment	5,000	6,000	5,113	10,000
505-53-4430-2203	Maintenance Vehicles	500	1,000	-	1,000
Subtotal		\$ 202,700	\$ 205,200	\$ 129,343	\$ 235,350
<u>CAPITAL OUTLAY</u>					
505-54-4430-1300	Capital Outlay - Buildings	\$ -	\$ -	\$ -	100,000
505-54-4430-2100	Capital Outlay - Equipment	\$ 10,600	\$ -	\$ -	-
Subtotal		\$ 10,600	\$ -	\$ -	\$ 100,000
Total Water Treatment		\$ 534,985	\$ 540,752	\$ 292,960	\$ 715,657

CITY OF BLUE RIDGE

WATER DISTRIBUTION

2023

ACCOUNT		AMENDED	AMENDED	ACTUAL	CITY ADMIN.
NO.	CATEGORY RECAP	BUDGET	BUDGET	JULY 31	PROPOSAL
		2021	2022	2022	2023
51	Personal Serv & Employee Ben.	\$ 516,866	\$ 509,049	\$ 451,355	\$ 512,191
52	Purchased / Contractual Serv.	175,400	185,800	127,252	221,850
53	Supplies	292,200	316,200	258,186	321,700
54	Capital Outlay	790,000	2,445,000	191,774	2,435,000
55	Interfund Charges	40,269	26,486	-	-
58	Debt Service	64,883	174,996	2,602	170,502
Total operating expenses		\$ 1,879,618	\$ 3,657,531	\$ 1,031,169	\$ 3,661,243

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2022	2023
	Field Superintendent	0.3	0.3
	Distribution Crew Laborer	0.7	0.7
	Distribution Crew Leader	0.7	0.7
	Distribution Equipment Operator	0.7	0.7
	Distribution Supervisor	0.7	0.7
	GIS Coordinator/Locates	0.7	0.7
	Meter Technician	0.7	0.7
	Meter Technician/Shop Manager	0.7	0.7
	Service Line Replacement Crew/Distribution	0.7	0.7
	Service Line Replacement Supervisor/Distribution	0.7	0.7
	Treatment Plant Operator/Water Loss	0.5	0.5
	Total	7.1	7.1

CITY OF BLUE RIDGE

WATER DISTRIBUTION

2023

BUDGETARY ACCOUNT SUMMARY

4440

ACCOUNT NO.	DESCRIPTION	AMENDED BUDGET 2021	AMENDED BUDGET 2022	ACTUAL JULY 31 2022	CITY ADMIN. PROPOSAL 2023
PERSONAL SERVICES & EMPLOYEE BENEFITS					
505-51-4440-1100	Salaries & Wages	\$ 520,270	\$ 491,845	\$ 302,691	\$ 323,407
505-51-4440-1300	Overtime	-	-	-	10,000
505-34-4440-1700	Indirect Cost Allocation	\$ (245,375)	\$ (269,576)	-	-
100-51-4440-2100	Group Insurance	127,398	173,009	82,916	111,394
100-51-4440-2200	FICA Tax	39,801	37,626	22,241	25,506
100-51-4440-2400	Retirement	33,038	42,918	15,883	21,769
100-51-4440-2700	Workers' Compensation	37,863	28,788	26,012	20,116
100-51-4440-2900	Other Employee Benefits	3,871	4,438	1,612	1,853
	Subtotal	\$ 516,866	\$ 509,049	\$ 451,355	\$ 512,191
PURCHASED / CONTRACTUAL SERVICES					
505-53-4440-1100	Office Supplies & Expenses		-	313	600
100-52-4440-1300	Engineering Services	5,000	10,000	11,631	10,000
505-52-4440-1300	Technical Services	1,200	1,200	30	5,000
505-52-4440-1310	Water Sample Testing	500	500	50	250
505-52-4440-2201	Maint Bldg & Grounds	-	-	338	-
100-52-4440-2202	Maintenance Equipment	35,000	50,000	43,916	50,000
505-52-4440-2203	Maintenance Vehicles	12,000	12,000	641	10,000
505-52-4440-2320	Rental of Equipment and Vehicles	5,000	3,000	-	3,500
100-52-4440-3100	Insurance & Bonds	6,000	6,500	9,168	12,000
505-52-4440-3201	Telephone & Internet	1,200	2,300	176	2,000
505-52-4440-3500	Travel	2,000	3,500	1,350	3,000
505-52-4440-3600	Professional Dues	1,500	1,700	1,384	1,500
505-52-4440-3700	Training Expense	4,000	5,000	4,521	4,000
505-52-4440-3900	Contracted Services	72,000	50,000	32,020	80,000
505-52-4440-3902	Lawn Maint Contract	5,000	5,100	2,520	-
505-52-4440-3903	Contract Labor - Patching	25,000	35,000	19,194	40,000
	Subtotal	\$ 175,400	\$ 185,800	\$ 127,252	\$ 221,850
SUPPLIES					
100-53-4440-1100	Office Supplies & Expenses	\$ 1,200	\$ 1,200	\$ 302	1,000
100-53-4440-1101	Materials & Supplies	10,000	10,000	12,039	1,200
100-53-4440-1102	Cleaning & Paper Supplies	-	-	408	1,000
505-53-4440-1111	Lines & Systems	142,000	165,000	133,750	175,000
505-53-4440-1111	Lines & Systems - Reimb Materials	65,000	65,000	63,000	50,000
505-53-4440-1120	Materials & Supplies - Patching	5,000	5,000	5,800	5,000
505-53-4440-1121	Materials & Supplies - Stone	15,000	15,000	2,384	12,500
505-53-4440-1230	Electricity	13,500	13,500	6,740	15,000
505-53-4440-1270	Gasoline	11,000	11,000	15,778	18,000
100-53-4440-1600	Small Equipment	10,000	10,000	3,684	12,000
505-53-4440-1701	Uniforms	4,000	4,000	1,198	7,000
505-53-4440-1702	Water Leak	500	500	-	500
505-53-4440-1710	Misc- Reimb for Damaged Probe	-	1,000	-	-
505-53-4440-2201	Maint Buildings & Grounds	1,000	1,000	7,932	10,000
505-53-4440-2202	Maintenance Equipment	8,000	8,000	1,587	6,000
505-53-4440-2203	Maintenance Vehicles	6,000	6,000	3,584	7,500
	Subtotal	\$ 292,200	\$ 316,200	\$ 258,186	\$ 321,700
CAPITAL OUTLAY					
505-54-4440-1400	Capital Outlay - Infrastructure	\$ 690,000	\$ 2,350,000	\$ 107,963	2,335,000
505-54-4440-2100	Capital Outlay - Equipment	50,000	70,000	43,511	25,000
505-54-4440-2200	Capital Outlay - Vehicles	50,000	25,000	40,300	\$ 75,000
	Subtotal	\$ 790,000	\$ 2,445,000	\$ 191,774	\$ 2,435,000
INTERFUND CHARGES					
505-55-4440-1100	Cost Allocation - Shop	40,269	26,486	-	-
	Subtotal	\$ 40,269	\$ 26,486	\$ -	\$ -
DEBT SERVICE					
100-53-4440-1000	Debt Service - GEFA Loan	\$ 38,324	\$ 32,923	\$ 2,602	\$ 32,924
	GMA/USDA Lease Payments	26,559	142,073	-	\$ 137,578
	Subtotal	\$ 64,883	\$ 174,996	\$ 2,602	\$ 170,502
	Total Water Distribution	\$ 1,879,618	\$ 3,657,531	\$ 1,031,169	\$ 3,661,243

**CITY OF BLUE RIDGE
BUDGET
FISCAL YEAR 2023**



**DOWNTOWN DEVELOPMENT COMPONENT
UNIT FUND**

CITY OF BLUE RIDGE

DOWNTOWN DEVELOPMENT AUTHORITY COMPONENT UNIT 800

CATEGORY SUMMARY 2023

FUND DESCRIPTION

GASB 61 defines component units as legally separate organizations for which the elected officials of the agency are financially accountable. The Downtown Development Authority Component Unit Fund was created to account for revenues and expenditures associated with the Downtown Development Authority.

REVENUE PROJECTIONS

ACCOUNT NO.	CATEGORY RECAP	AMENDED BUDGET 2021	AMENDED BUDGET 2022	ACTUAL JULY 31 2022	CITY ADMIN. PROPOSAL 2023
31	Taxes	\$ -	\$ -	\$ -	\$ -
32	Licenses and Permits	-	-	-	-
33	Intergovernmental Revenues	-	75,000	47,052	78,125
34	Charges for Service	-	-	-	-
35	Fine and Forfeitures	-	-	-	-
36	Investment Income	-	-	-	-
37	Contributions and Donations	-	-	-	-
38	Miscellaneous Revenues	-	-	-	-
39	Other Financing Sources	-	-	-	150,000
Total Revenues		\$ -	\$ 75,000	\$ 47,052	\$ 228,125

EXPENDITURES

ACCOUNT NO.	CATEGORY RECAP	AMENDED BUDGET 2021	AMENDED BUDGET 2022	ACTUAL JULY 31 2022	CITY ADMIN. PROPOSAL 2023
51	Personal Services & Employee Benefits	\$ -	\$ -	\$ -	\$ -
52	Purchased /Contractual Services	-	25,150	550	24,150
53	Supplies	-	12,000	-	6,000
54	Capital Outlay	-	-	-	197,975
57	Other Costs	-	37,850	-	-
58	Debt Service	-	-	-	-
61	Transfers Out	-	-	-	-
Total Expenditures		\$ -	\$ 75,000	\$ 550	\$ 228,125

CITY OF BLUE RIDGE

DOWNTOWN DEVELOPMENT AUTHORITY COMPONENT UNIT FUND - 800

BUDGET SUMMARY

2023

ACCOUNT NO.	DESCRIPTION	AMENDED BUDGET 2021	AMENDED BUDGET 2022	ACTUAL JULY 31 2022	CITY ADMIN. PROPOSAL 2023
Revenues:					
<u>INTERGOVERNMENTAL REVENUE</u>					
800-33-0000-7000	Local Government City Revenues	\$ -	\$ 75,000	\$ 47,052	\$ 78,125
Subtotal		\$ -	\$ 75,000	\$ 47,052	\$ 78,125
<u>OTHER FINANCING SOURCES</u>					
800-39-0000-1300	Use of Fund Balance	\$ -	\$ -	\$ -	\$ 150,000
Subtotal		\$ -	\$ -	\$ -	\$ 150,000
Total Revenues		\$ -	\$ 75,000	\$ 47,052	\$ 228,125
Expenditures:					
7550	Downtown Development Authority				
<u>PURCHASED / CONTRACTUAL SERVICES</u>					
800-52-7550-1201	Legal	\$ -	\$ 5,000	\$ -	\$ 5,000
800-52-7550-3300	Marketing/Advertising	-	5,000	300	5,000
800-52-7550-3500	Travel	-	3,000	-	2,000
800-52-7550-3600	Professional Dues	-	150	-	150
800-52-7550-3700	Training Expense	-	2,000	250	2,000
800-52-7550-3900	Contracted Services	-	10,000	-	10,000
Subtotal		\$ -	\$ 25,150	\$ 550	\$ 24,150
<u>SUPPLIES</u>					
800-53-7550-1101	Materials & Supplies	\$ -	\$ 6,000	\$ -	\$ 6,000
800-53-7550-1600	Small Equipment	-	6,000	-	-
Subtotal		\$ -	\$ 12,000	\$ -	\$ 6,000
<u>CAPITAL OUTLAY</u>					
		\$ -	\$ -	\$ -	\$ 97,975
275-54-7540-1402	Infrastructure - Downtown Bathrooms	-	-	-	100,000
Subtotal		\$ -	\$ -	\$ -	\$ 197,975
<u>OTHER COSTS</u>					
800-57-7550-9010	Additions to Fund Balance	\$ -	\$ 37,850	\$ -	\$ -
Subtotal		\$ -	\$ 37,850	\$ -	\$ -
Total Expenditures		\$ -	\$ 75,000	\$ 550	\$ 228,125

REVENUE PROJECTION RATIONALE

The unrestricted portion of the Hotel Motel Tax in the amount of 1% is allocated to the Downtown Development Authority based on City Council policy. This is estimated to be \$78,125 in 2023. The total amount budgeted for revenue is 228,125 which includes \$150,00 in fund balance.

BUDGET JUSTIFICATIONS

Expenses include costs associated with operating the Downtown Development Authority, partial funding of the Downtown Restroom Facility construction (\$100,000) and signage for the downtown area (\$97,975).

**CITY OF BLUE RIDGE
BUDGET
FISCAL YEAR 2023**



5 Year Projection of Capital Budget

5-YEAR PROJECTION OF CAPITAL BUDGET

ACCOUNT NUMBER/DESCRIPTION	2023	2024	2025	2026	2027	FUNDING SOURCE
GENERAL FUND						
Police vehicles	84,000		84,000		84,000	General Fund operating revenue
Equipment Trailer	12,000					General Fund operating revenue
Downtown Restroom Facility	1,180,000					General Fund Balance -\$800,000, Hotel /Motel -\$280,000, DDA - \$100,000
Road Resurfacing	506,655	500,000	500,000	500,000	500,000	General Fund operating revenue
GENERAL FUND CAPITAL OUTLAY	\$ 1,782,655	\$ 500,000	\$ 584,000	\$ 500,000	\$ 584,000	
SPLOST FUND						
Downtown Storm Drainage Construction- Commercial Area	1,100,000					SPLOST
Downtown Storm Drainage Construction- Mountain Street	-	2,100,000				SPLOST
SPLOST CAPITAL OUTLAY	\$ 1,100,000	\$ 2,100,000	\$ -	\$ -	\$ -	
WATER & SEWER FUND						
Sewer projects						
Sewer plant upgrades	3,000,000	2,000,000				2020 GEFA loan with \$750,000 forgiveness
Remove Aska #2 & CVS sewer substations, reroute to Aska #1 & upgrate Industri	1,750,000	1,750,000				2020 GEFA loan
Plant Pump Station #6				1,000,000		GEFA
Mineral Springs gravity sewerline replacement - completion	300,000					ARPA \$300,000
Aging infrastructure sewerline replacement	300,000	300,000	300,000	300,000	300,000	Water Fund operating revenue
Hall Street sewer line improvements			75,000			Water Fund operating revenue
Chemical feed system	100,000					W/S Fund Balance
Doxol Street Sewer Line Replacement	50,000					W/S Fund Balance
Water projects						
Water Plant replacement of raw water vault	100,000					W/S Fund Balance
Water vehicle replacements	70,000	35,000	35,000	70,000	35,000	Water Fund operating revenue
Meters- master meters for water loss & meter replacement throughout system	25,000	25,000	25,000	25,000	25,000	Water Fund operating revenue
Mountain Tops water main replacement	2,000,000					\$1,000,000 grant funds, \$420,000 use of SPLOST, \$400,000 surcharge funds, \$180,000 Water Fund operating revenue
Aging infrastructure waterline replacement	300,000	350,000	350,000	350,000	350,000	Water Fund operating revenue
Mountain Hideway water line replacement		150,000				Water Fund operating revenue
Doxol Street Water Line Replacement	50,000					W/S Fund Balance
Main line Austin Street		75,000				Water Fund operating revenue
North River Road water main				650,000		W/S Fund Balance
Hwy 5 GDOT line relocation			1,500,000			GEFA -\$1.5M
WATER & SEWER FUND CAPITAL OUTLAY	\$ 8,045,000	\$ 4,685,000	\$ 2,285,000	\$ 2,395,000	\$ 710,000	
TOTAL CAPITAL OUTLAY	\$10,927,655	\$ 7,285,000	\$ 2,869,000	\$ 2,895,000	\$1,294,000	

**CITY OF BLUE RIDGE
BUDGET
FISCAL YEAR 2023**



Debt Service Schedule

DEBT SERVICE

DEBT TITLE / DEPARTMENT		BUDGET ACCOUNT NUMBER	ORIGINAL ISSUE AMOUNT	BALANCE 12/31/22	PRINCIPAL	INTEREST	2023 BUDGET	PAYOFF
GENERAL FUND								
GMA 2019 (2) Police Vehicles Lease			64,125	22,153	10,835	1,000		Mar-24
GMA 2020 (1) Police Vehicle Lease			35,483	21,952	7,090	702		Sep-25
			99,608	44,105	17,925	1,702		
POLICE	DEBT SERVICE	100-58-3200-1000					19,627	
STREET								
GMA 2021 Heavy Equipment Excavator & Skidsteer Lease			121,180	80,860	19,300	2,411		Aug-26
STREET	DEBT SERVICE	100-58-4200-1000					21,711	
PARK								
GMA 2019 Ford F-150 Park Vehicle Lease			20,498	7,244	3,543	327		Mar-24
PARK	DEBT SERVICE	100-58-6220-1000					3,870	
TOTAL GENERAL FUND				\$ 132,209	\$ 40,768	\$ 4,440	\$ 45,208	
WATER AND SEWER FUND								
<i>BONDS</i>								
Water & Sewer Refunding Bonds Series 2021			\$ 701,400	\$ 684,000	\$ 12,324	\$ 19,259		Aug-54
SEWER ADMIN	BOND DEBT SERVICE	505-58-4310-1001					\$ 31,583	
WATER ADMIN								
Water & Sewer Refunding Bonds Series 2021			10,988,600	10,716,000	207,676	324,541		Aug-54
WATER ADMIN	BOND DEBT SERVICE	505-58-4410-4442					532,217	
<i>NOTES & LOANS PAYABLE</i>								
GEFA CWSRF 16-012 Trackside Pump Station			900,000	900,000	31,390	5,465		
GEFA cw2021037 Aska & Industrial Pump Stations			3,500,000	0	0	2,100	-	int only
SEWER DIST	DEBT SERVICE	505-58-4331-1002		900,000	31,390	7,565	38,955	
SEWER PLANT								
GEFA Sewer Plant Rehab			5,000,000	0	0	35,100		int only
SEWER PLANT	DEBT SERVICE	505-58-4335-1002					35,100	
WATER DIST								
GEFA DWSRF 16-007 Meter Replacement Phase 2			126,059	100,535	5,952	1,066		Jan-38
GEFA DWSRF 16-036 Meter Replacement Phase 3			198,930	160,121	8,944	1,349		Sep-39
GEFA DWSRF 17-017 Meter Replacement Phase 4			276,165	252,587	12,527	3,086		Jan-41
			601,154	513,243	27,423	5,501		
WATER DIST	DEBT SERVICE	GEFA LOANS 505-58-4440-1002					32,924	
WATER DIST								
USDA Backhoe Loan			40,500	26,119	3,950	1,012		Dec-28
GMA Bricks & Mortar Lease Note # 00009			1,200,000	1,089,705	112,347	20,269		2031
				1,115,824	116,297	21,281		
WATER DIST	GMA/USDA LEASE PAYMENT	505-58-4440-1004					137,578	
TOTAL WATER AND SEWER FUND				\$ 13,929,067	\$ 395,110	\$ 413,247	\$ 808,357	

