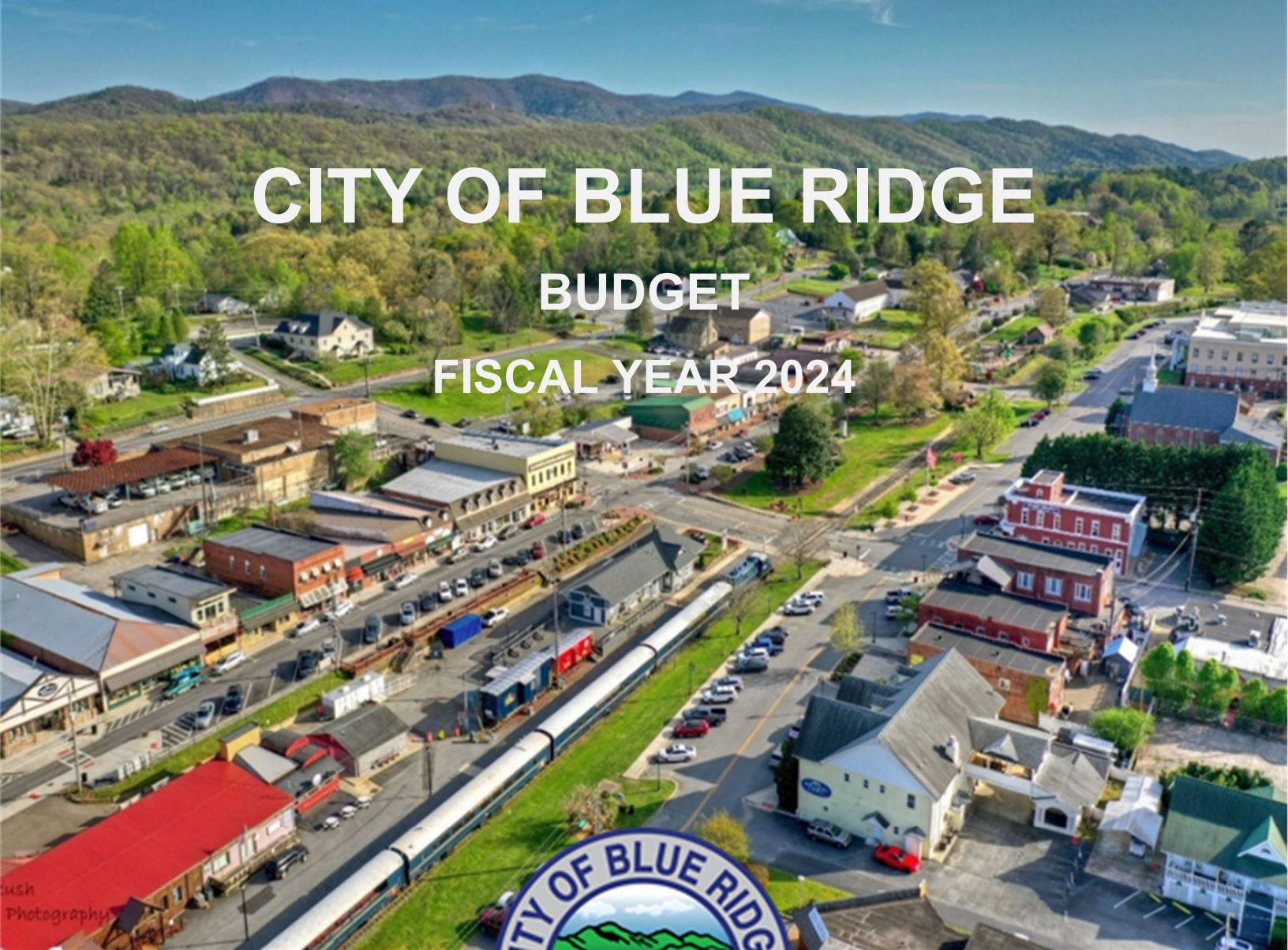


CITY OF BLUE RIDGE

BUDGET

FISCAL YEAR 2024



CITY OF BLUE RIDGE
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2024



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

Robbie Stuart, Chief of Police

Rebecca Harkins, Utility Director

Barbie Gerald, Court Clerk

Amy Mintz, City Clerk/Human Resources

James C. Garvin, CPA, Finance Director

Joe Patterson, Parks/Downtown Division Leader

Denny Cook, Streets Division Leader

Chad Clemmons, Water/Sewer Division Leader

Mark Paterson, Water Treatment Plant Supervisor

James Weaver, Wastewater Treatment Plant Supervisor

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**CITY OF BLUE RIDGE
BUDGET
FISCAL YEAR 2024**

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Blue Ridge

City Hall
480 West First Street
Blue Ridge, Georgia 30513

November 1, 2023

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, 2024, 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.

2024 Budget Priorities/Goals

The following represents the pre-established priorities and goals that provided a framework for the preparation of the 2024 Budget Plan.

- ✓ Maintain the “roll back” property tax rate in light of the economic times our residents and businesses are experiencing. The recommended tax is 4.106 millage rate.
- ✓ Fund and address high priority capital improvements that include drainage improvements, road resurfacing, sidewalk improvements, numerous needed infrastructure improvements

to the water and sewer system and construction of a new replacement downtown restroom facility.

- ✓ Bridge the revenue gap by utilizing fund balance from previous years to support nonrecurring infrastructure improvements.
- ✓ In response to high inflation rates for goods and services, limit increases in operating costs while maintaining current service levels and programs.
- ✓ 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.
- ✓ 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 2024, including all funds, capital outlay and debt service, is \$24,020,834. This is \$4,352,627 or 22.1% more as compared to the prior year. Capital expenditure/Infrastructure improvements accounted for \$4,159,491 04 or 96% of the increase. Operating expenditure totaled \$7,765,225 and increased by 3%. Debt Service expenditures total \$817,677 and decreased by 4.2% 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 36.9% or \$4,352,627 by funding additional projects and addressing infrastructure needs.

	2023	2024	Increase (Decrease)	% Change
Operating Expenses	\$ 7,536,201	\$ 7,765,225	\$ 229,024	3.0%
Debt Service	853,565	817,677	(35,888)	-4.2%
Capital Outlay	11,278,441	15,437,932	4,159,491	36.9%
Total	\$ 19,668,207	\$ 24,020,834	\$ 4,352,627	22.1%

Fund Summary by Percentage

<u>FUND</u>	<u>PROPOSED AMOUNT</u>	<u>% OF BUDGET</u>
General	\$ 5,115,021	21.3%
Confiscated Assets	1,500	0.0%
Special Revenue - ARPA	-	0.0%
Hotel/Motel	1,215,000	5.1%
SPLOST	2,220,000	9.2%
Water and Sewer	15,069,313	62.7%
Component Unit- DDA	400,000	1.7%
Total	\$ 24,020,834	100.0%

Category Summary

<u>Category</u>	2023	2024	Increase (Decrease)	% Change
Personal Services	\$ 3,698,065	\$ 3,918,421	\$ 220,355	6.0%
Purchased/Contractual Servs	1,260,320	1,364,055	103,735	8.2%
Supplies	1,378,803	1,320,267	(58,536)	-4.2%
Capital Outlay	11,278,441	15,437,932	4,159,491	36.9%
Other Costs	479,013	466,858	(12,156)	-2.5%
Debt Service	853,565	817,677	(35,888)	-4.2%
Transfers Out	720,000	695,625	(24,375)	-3.4%
	<u>\$ 19,668,207</u>	<u>\$ 24,020,834</u>	<u>\$ 4,377,002</u>	<u>22.1%</u>

Personal Services

Personal Services increased by \$220,355 or 6.0% compared to the prior year. A large portion of the increase was attributed to a 10% increase in health insurance premiums which resulted in an \$80,000 increase compared to the prior year. Without the health insurance cost increase, employee costs increased by 3.8%. The budget does not contain any new full-time employee positions. One part-time Accounts Payable Clerk position was added and the full-time Field Superintendent position was reclassified and reduced to part-time.

In order to assist our employees in dealing with high inflation costs and remain competitive in this employment environment, 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 8 to 9.

Again, 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.

Capital Outlay

A total of \$15,437,932 has been budgeted for Capital Outlay projects. This is a 36.9% increase over the prior year. Below is a summary of the major projects:

- Sewer Plant Rehabilitation \$4,900,000
- Industrial Road Lift Station Upgrade \$3,300,000
- Mountain Tops Water Main Replacement \$2,000,000
- Drainage Improvements \$1,900,000
- Downtown Replacement Restroom Facility Construction \$880,000
- Road Resurfacing Sidewalk Improvements \$1,284,370
- East First Street Sewer Main Repair \$250,000
- Austin Street Water Main Replacement \$150,000
- Raw Water Vault Replacement \$100,000
- Downtown Park Gazebo Repairs \$50,000

Funds have also been set aside to address improvements at the Farmers Market.

Departmental Budget Comparison

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

	2023	2024	Increase (Decrease)
Mayor and Council	\$ 171,880	\$ 196,098	\$ 24,218
City Administrator's Office	218,731	233,981	15,250
Election	15,500	1,000	(14,500)
General Administration	201,522	228,763	27,241
Municipal Court	169,577	189,462	19,886
Police	1,385,228	1,388,491	3,263
Fire	27,000	24,800	(2,200)
Public Works	2,860,065	4,048,893	1,188,828
Park Areas	1,193,721	502,350	(691,371)
Planning and Zoning	97,806	102,684	4,878
Tourism	760,099	1,215,000	454,901
Downtown Development	228,125	400,000	171,875
Sewer Administration	174,548	211,787	37,239
Sewer Maintenance	2,809,119	4,068,363	1,259,245
Sewer Treatment Plant	3,640,004	5,584,985	1,944,981
Water Administration	918,384	932,323	13,939
Water Treatment	715,657	743,667	28,010
Water Distribution	4,081,244	3,948,188	(133,056)
	<u>\$ 19,668,207</u>	<u>\$ 24,020,834</u>	<u>\$ 4,352,627</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 2024 fiscal year General Fund Budget, are anticipated to be \$5,115,021. This is an increase of \$324,313 or 6.8% as compared to last year. The majority of the increase is attributed to revenues from sales tax, permits and parking fees.

The Tax Digest submitted by the County Property Appraiser slightly increased from \$193,234,978 in 2022 to \$193,361,278 in 2023. This represents an increase of \$126,300. However, based on the tax digest prepared by the county, there was a reduction of \$2,543,576 caused by reassessments, the clean-up of the tax rolls by removing properties that were in the county or personal property for establishments no longer in business. This resulted in a slightly higher rollback tax rate of 4.106 compared to last year's rate of \$4.050. This will generate \$762,000 in revenue for the City, compared to \$751,000 in the budget for FY2023.

The estimated 2024 General Fund expenditures contained within this budget total \$5,115,021 and are balanced with the projected revenues. Total expenditures are \$324,313 or 6.8% more than the 2023 fiscal year amount. This is primarily due to increased Capital Outlay expenditures and personal services costs.

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 2024 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 \$1,215,000 for 2024. The Hotel/Motel tax is estimated to generate \$735,000. The tax received is then distributed as follows:

- Non-Restricted- Proceeds can be used for any legal purpose in the City (37.5%) and is transferred to the General Fund.
- 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 and improvements to the Farmers Market.

SPLOST Fund 2017

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, which expired this October, stated the City may anticipate \$2.1 million in SPLOST 2017 proceeds over the life of the SPLOST for approved capital projects.

It is projected that fund balance revenues for this fund in 2024 will be \$1,520,000. Major projects to be funded include \$1,100,000 for drainage improvements and \$420,000 for mountain tops watermain replacement.

SPLOST Fund 2023

The Special Purpose Local Option Sales Tax (SPLOST) 2023 Fund is a capital project fund. This is a voter approved renewal of the the SPLOST and accounts for construction of major capital projects financed by SPLOST proceeds. The 2023 intergovernmental agreement between Fannin County and the City of Blue Ridge, stated beginning in November 2023, the City may anticipate \$4.2 million in SPLOST 2023 proceeds over the life of the SPLOST for approved capital projects as follows:

\$3,001,600	Maintenance repair and construction of roads, drainage and sidewalks
\$1,002,400	Water & Sewer upgrades and capital outlay
\$ 196,000	Recreational Facilities and improvements

It is projected that the revenues for this fund in 2024 will be \$700,000 to fund drainage projects.

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 2024 fiscal year Water and Sewer Fund Budget, are anticipated to be \$15,069,313. This is a increase of \$3,450,359 or 29.7% as compared to last year. The majority of the increase is the result of \$3,320,000 more in capital projects/infrastructure improvements when compared to the prior fiscal year. This includes rehabilitation of the Sewer Plant and lift stations, reducing infiltration into the sewer system, and replacing aging water mains and lines. In order to support increased operating costs and to address infrastructure improvements and debt service requirements, water or sewer rates are recommended to increase by 3.75%. Rates have not increased in four years.

Expenditures by Function

	2023		2024		Increase (Decrease)
Sewer Administration	\$	174,548	\$	211,787	\$ 37,239
Sewer Maintenance		2,509,119		4,068,363	1,559,245
Sewer Treatment Plant		3,640,004		5,584,985	1,944,981
Subtotal Sewer	\$	6,323,671	\$	9,865,135	\$ 3,541,464
Water Administration		918,384		932,323	13,939
Water Treatment		715,657		743,667	28,010
Water Distribution		3,661,243		3,528,188	(133,055)
Water Loss		-		-	-
Subtotal Water		5,295,284		5,204,179	(91,105)
 Total Expenditures		 11,618,955		 15,069,313	 3,450,359

Expenditures by Category

	2023		2024		Increase (Decrease)
Operating Expenditures	\$	3,190,598	\$	3,356,844	\$ 166,247
Capital Outlay		7,620,000		10,940,000	3,320,000
Debt Service		808,357		772,469	(35,888)
Total Expenditures	\$	11,618,955	\$	15,069,313	\$ 3,450,359

Five-Year Capital Improvement Program (CIP)

On page 70, 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 2024 – 2028.

Five Year Capital Improvement Program

Project	2024	2025	2026	2027	2028	Total
Vehicles and Equipment	250,000	\$529,000	290,000	84,000	-	1,153,000
Building Improvements	\$1,063,562	435,000	435,000	435,000	135,000	2,503,562
Drainage Improvements	\$1,900,000	-	-	-	-	1,900,000
Road Resurfacing	1,284,370	1,000,000	1,000,000	1,000,000	900,000	5,184,370
Sewer Plant Improvements	4,900,000	-	-	-	-	4,900,000
Lift Station and Sewer Line Improvement	3,610,000	2,365,000	1,710,000	60,000	60,000	7,805,000
Water Plant Improvements	100,000	325,000	250,000	100,000	75,000	850,000
Water Main and Line Improvements	2,330,000	850,000	100,000	850,000	100,000	4,230,000
TOTAL CAPITAL OUTLAY	\$ 15,437,932	\$ 5,504,000	\$ 3,785,000	\$ 2,529,000	\$ 1,270,000	\$ 28,525,932

Summary

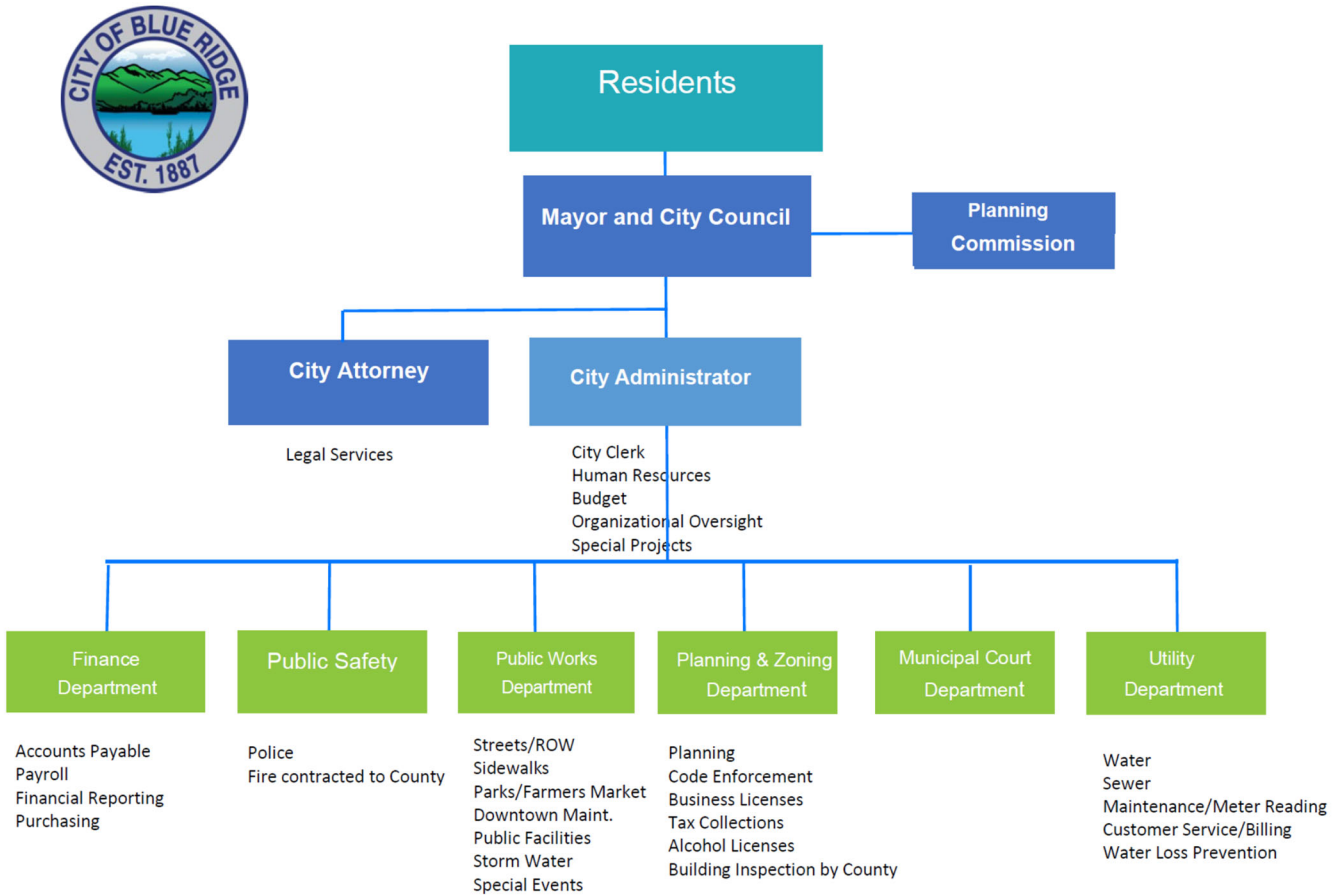
I am pleased to submit the detailed budget contained herein, for Fiscal Year 2024. Overall, the proposed budget establishes the framework for quality level of services required by the City residents and the business community within available resources and at the same time, accomplishes the pre-established 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 and Supervisors. 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 Mayor/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 2024

Date Due By	Responsibility	Action
August 29, 2023	City Administrator	Calendar prepared and submitted. Electronic spreadsheets are delivered to Department Heads with prior years actuals and YTD.
September 8, 2023	Department Heads	Return Budget Request Forms to the City Administrator
September 14, 2023	City Administrator	City Administrator meets with Department Heads to review budget requests
September 19, 2023	City Administrator Finance Director	Updated Property Tax Digest , Recommended Millage Rate Ordinance presented to City Council at Public Hearing
September 27, 2023	Finance Director	Prepares updated personnel and benefits information
October 4, 2023	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 for the past five years.
October 17, 2023	City Administrator	Millage Rate Ordinance Second Reading and Public Hearing
October 3 to 31	City Administrator Finance Director	Budget Document is prepared
November 1, 2023	Finance Director	Advertisement of Council meeting to adopt budget placed in the newspaper
November 1, 2023	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, 2023	City Council	Conduct Budget Public Hearing & Workshop Meeting
November 14, 2023	City Council	Approve Budget Resolution Adopting Budget
January 1, 2024		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 or in the approved budget. 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. Annually, after the audit is complete, the Finance Director shall report the City's fund balance and the classification of the various components in accordance with GAPP and this policy.

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 and submitted to the City Administrator 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.
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 17, 2023 at 6:00 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 2023 TAX DIGEST AND 5 YEAR HISTORY OF LEVY

COUNTY WIDE	2018	2019	2020	2021	2022	2023
Real & Personal	101,922,555	123,777,963	126,591,857	142,316,865	191,371,385	191,399,215
Motor Vehicles	669,400	585,030	487,620	396,250	398,940	399,080
Mobile Homes	236,983	256,788	256,788	279,741	267,876	261,025
Timber - 100%						
Heavy Duty Equipment						
Public Utilities	2,542,626	2,744,607	2,929,833	2,926,143	2,987,234	3,052,101
Gross Digest	105,371,564	127,364,388	130,266,098	145,918,999	195,025,435	195,111,421
Less M& O Exemptions	1,806,516	1,816,213	1,613,813	1,555,922	1,790,447	1,750,143
Net M & O Digest	103,565,048	125,548,175	128,652,285	144,363,077	193,234,988	193,361,278
State Forest Land Assistance Grant Value						
Adjusted Net M&O Digest	103,565,048	125,548,175	128,652,285	144,363,077	193,234,988	193,361,278
Gross M&O Millage	12.296	11.517	11.918	12.190	10.523	11.379
Less Rollbacks	6.918	6.139	6.595	7.176	6.473	7.273
Net M&O Millage	5.378	5.378	5.323	5.014	4.050	4.106
Total City Taxes Levied	\$556,973	\$675,198	\$684,816	\$723,836	\$782,602	\$793,941
Net Taxes \$ Increase	\$20,153	\$118,225	\$9,618	\$39,020	\$58,765	\$11,340
Net Taxes % Increase	3.76%	21.23%	1.42%	5.70%	8.12%	1.45%

Resolution Adopting Budget

RESOLUTION NO. BR2023-26

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 2024; 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 2024 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 2024 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 14, 2023;

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 2024 and the fiscal year of 2024; 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 2024 and the fiscal year of 2024, 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 2024 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 2024 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 November 14, 2023.

RHONDA HAIGHT, MAYOR

ATTEST:

AMY MINTZ
CITY CLERK

am

**CITY OF BLUE RIDGE
OPERATING & CAPITAL BUDGET
FISCAL YEAR 2024**



SUMMARY OF ALL FUNDS

CITY OF BLUE RIDGE

SUMMARY OF ALL FUNDS

2024

FUND NO.	FUND	ACTUAL 2021	ACTUAL 2022	AMENDED BUDGET 2023	ACTUAL JUNE 30 2023	CITY ADMIN. PROPOSAL 2024
Revenue Projections						
100	General Fund	4,087,382	4,136,057	4,790,708	2,537,655	5,115,021
210	Confiscated Asset Fund	-	1,500	1,500	-	1,500
230	Special Revenue Fund -ARPA	128,515	54	300,000	549	-
275	Hotel/Motel Tax Fund	635,835	816,457	760,099	348,517	1,215,000
320	SPLOST Fund 2017	676,791	724,614	1,968,820	357,122	1,520,000
321	SPLOST Fund 2023	-	-	-	-	700,000
400	Water & Sewer Fund	4,470,942	4,630,950	11,618,955	2,368,155	15,069,313
800	DDA Component Unit Fund	280,043	98,253	228,125	43,565	400,000
Total Revenues		\$ 10,279,508	\$ 10,407,884	\$ 19,668,207	\$ 5,655,562	\$ 24,020,834

Expenditures by Function/Department						
1100	Mayor and Council	\$ 131,825	\$ 137,288	\$ 171,880	\$ 78,797	\$ 196,098
1300	City Administrator's Office	-	-	218,731	108,856	233,981
1400	Election	20,243	-	15,500	3,071	1,000
1500	General Administration	401,055	565,563	201,522	120,492	228,763
1514	Tax Administration & Licensing	9,385	2,730	-	-	-
2650	Municipal Court	138,997	162,111	169,577	95,289	189,462
3200	Police	1,113,017	1,324,420	1,385,228	661,439	1,388,491
3226	Custody of Prisoners	5,615	11,090	-	-	-
3520	Fire	18,016	24,139	27,000	13,121	24,800
4200	Public Works	1,579,050	917,685	2,860,065	408,618	4,048,893
6220	Park Areas	422,096	388,995	1,193,721	201,407	502,350
7400	Planning and Zoning	96,425	109,772	97,806	55,852	102,684
7540	Tourism	478,625	606,383	760,099	196,749	1,215,000
7550	Downtown Development	373	5,550	228,125	10,260	400,000
7565	Special Facilities - Rentals	4,499	1,784	-	-	-
4310	Sewer Administration	139,439	108,400	174,548	88,636	211,787
4331	Sewer Maintenance	818,357	1,428,651	2,809,119	448,664	4,068,363
4335	Sewer Treatment Plant	536,502	669,458	3,640,004	304,437	5,584,985
4410	Water Administration	959,290	558,057	918,384	345,149	932,323
4430	Water Treatment	534,527	541,051	715,657	290,785	743,667
4440	Water Distribution	1,265,378	1,502,987	4,081,244	624,833	3,948,188
4450	Water Loss	(9,089)	5,300	-	-	-
Total Expenditures		\$ 8,663,623	\$ 9,071,414	\$ 19,668,207	\$ 4,056,457	\$ 24,020,834

CITY OF BLUE RIDGE

SUMMARY OF ALL FUNDS

2024

ACCOUNT NO.	FUND	ACTUAL 2021	ACTUAL 2022	AMENDED BUDGET 2023	ACTUAL JUNE 30 2023	CITY ADMIN. PROPOSAL 2024
Revenues by Category						
31	Taxes	\$ 3,774,353	\$ 4,031,376	\$ 3,624,500	\$ 2,342,288	\$ 3,994,500
32	Licenses and Permits	122,268	166,843	152,500	170,212	185,500
33	Intergovernmental Revenues	1,238,907	992,030	1,799,945	425,064	1,745,146
34	Charges for Service	4,580,854	4,838,295	4,613,150	2,316,305	4,799,063
35	Fine and Forfeitures	154,362	195,838	201,500	132,323	226,500
36	Investment Income	6,897	58,581	8,000	91,047	45,500
37	Contributions and Donations	55,189	15,000	-	319	-
38	Miscellaneous Revenues	79,760	103,983	79,000	33,946	79,000
39	Other Financing Sources	266,918	5,940	9,189,612	144,057	12,945,625
Total Revenues		\$ 10,279,508	\$ 10,407,884	\$ 19,668,207	\$ 5,655,562	\$ 24,020,834
Expenditures by Category						
51	Personal Serv & Employee Ben.	\$ 2,628,408	\$ 3,324,341	\$ 3,698,065	\$ 1,890,146	\$ 3,918,421
52	Purchased / Contractual Serv.	1,803,479	1,276,360	1,260,320	575,822	1,364,055
53	Supplies	1,322,842	1,449,425	1,378,803	662,380	1,320,267
54	Capital Outlay	959,915	2,067,098	11,278,441	559,753	15,437,932
55	Interfund Charges	434,986	-	-	-	-
57	Other Costs	611,663	511,070	479,013	139,898	466,858
58	Debt Service	842,941	443,121	853,565	228,458	817,677
61	Tranfers Out	59,389	-	720,000	-	695,625
Total Expenses		\$ 8,663,623	\$ 9,071,414	\$ 19,668,207	\$ 4,056,457	\$ 24,020,834

Employee Overview and Allocation		
Department	Fulltime	Part-time
Mayor and Council	-	6
City Administrator's Office	1.6	
General Administration	1.1	1
Municipal Court	1.0	-
Police	11.0	7
Fire	-	-
Public Works	4.0	0.5
Park Areas	4.0	-
Planning and Zoning	1.2	-
Water & Sewer	19.6	0.5
	43.5	15

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**CITY OF BLUE RIDGE
OPERATING & CAPITAL BUDGET
FISCAL YEAR 2024**



GENERAL FUND

**CITY OF BLUE RIDGE
GENERAL FUND
OPERATING & CAPITAL BUDGET
SUMMARY
FISCAL YEAR 2024**

FUND DESCRIPTION

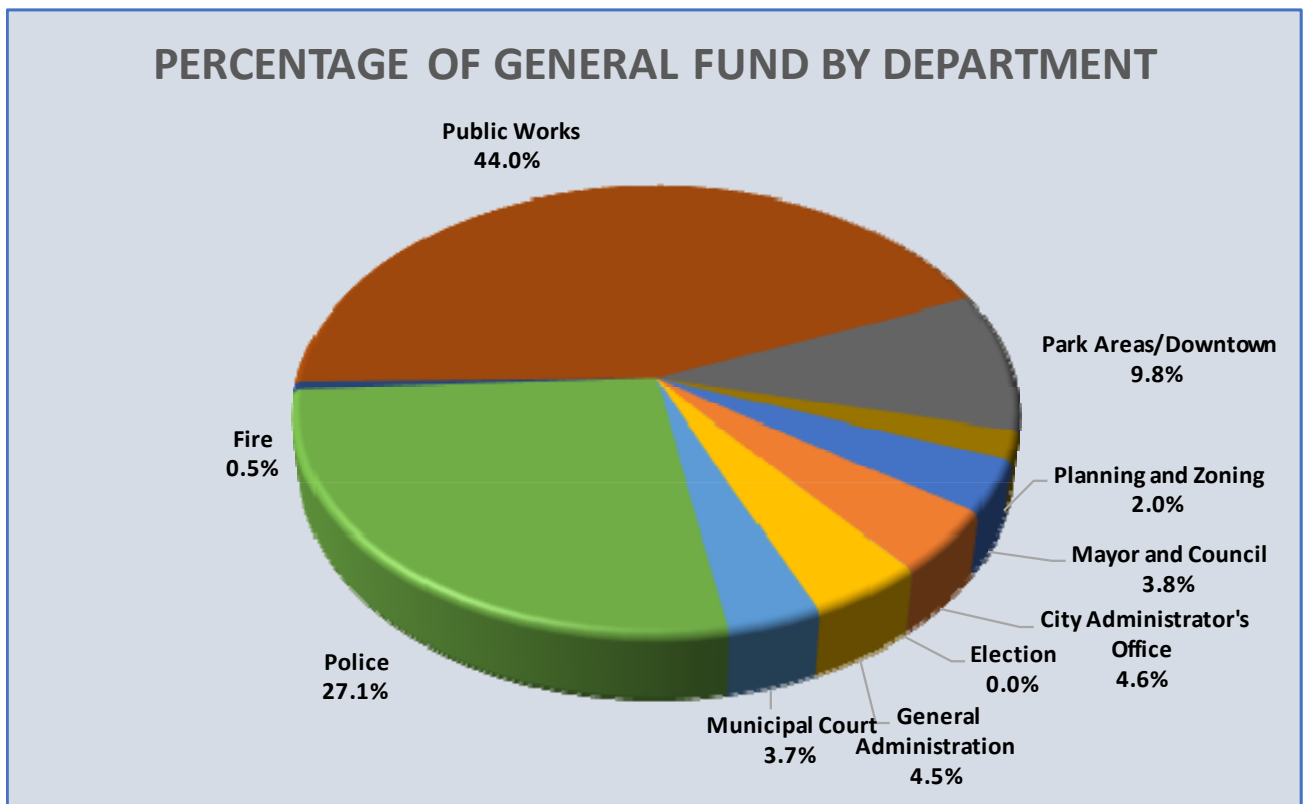
The General Fund is used to account for resources and expenditures that are available for the City's general operations.

ACCOUNT NO.	DESCRIPTION	ACTUAL 2021	ACTUAL 2022	AMENDED BUDGET 2023	ACTUAL JUNE 30 2023	CITY ADMIN. PROPOSAL 2024
Revenue Projections						
31	Taxes	3,138,517	3,229,919	2,999,500	1,993,771	3,259,500
32	Licenses and Permits	122,268	166,843	152,500	170,212	185,500
33	Intergovernmental Revenues	261,570	178,008	3,000	38,391	45,146
34	Charges for Service	26,190	223,443	121,150	104,687	215,250
35	Fine and Forfeitures	154,362	194,338	200,000	132,323	225,000
36	Investment Income	4,273	38,513	4,000	61,303	30,000
37	Contributions and Donations	55,189	-	-	319	-
38	Miscellaneous Revenues	68,093	90,441	79,000	28,127	79,000
39	Other Financing Sources	256,920	14,552	1,231,558	8,521	1,075,625
Total Revenues		\$ 4,087,382	\$ 4,136,057	\$ 4,790,708	\$ 2,537,655	\$ 5,115,021
Expenditures by Function/Department						
1100	Mayor and Council	\$ 131,825	\$ 137,288	\$ 171,880	\$ 78,797	\$ 196,098
1300	City Administrator's Office	-	-	218,731	108,856	233,981
1400	Election	20,243	-	15,500	3,071	1,000
1500	General Administration	401,055	542,447	201,522	104,505	228,763
1514	Tax Administration & Licensing	9,385	2,730	-	-	-
2650	Municipal Court	138,997	162,111	169,577	95,289	189,462
3200	Police	1,113,017	1,322,920	1,383,728	661,439	1,386,991
3226	Custody of Prisoners	5,615	11,090	-	-	-
3520	Fire	18,016	24,139	27,000	13,121	24,800
4210	Public Works	1,258,817	608,930	1,311,245	392,154	2,248,893
6220	Park Areas	422,096	388,995	1,193,721	201,407	502,350
7400	Planning and Zoning	96,425	109,772	97,806	55,852	102,684
7540	Tourism	66,290	58,556	-	-	-
7550	Downtown Development	-	-	-	-	-
7565	Special Facilities - Rentals	4,499	1,784	-	-	-
Total Expenditures		\$3,686,280	\$ 3,370,762	\$ 4,790,708	\$ 1,714,492	\$ 5,115,021

ACCOUNT NO.	DESCRIPTION	ACTUAL 2019	AMENDED BUDGET 2022	AMENDED BUDGET 2023	ACTUAL JULY 31 2023	CITY ADMIN. PROPOSAL 2024
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Expenditures by Category

51	Personal Serv & Employee Ben.	\$ 1,645,952	\$ 1,898,580	\$ 2,077,339	\$ 1,061,553	\$ 2,298,598
52	Purchased / Contractual Serv.	888,033	622,946	523,350	290,137	559,455
53	Supplies	452,790	505,295	405,895	243,752	427,095
54	Capital Outlay	364,313	230,279	1,655,466	75,130	1,694,370
55	Interfund Charges	8,996	-	-	-	-
57	Other Costs	262,606	56,481	83,450	28,214	90,295
58	Debt Service	63,591	57,180	45,208	15,705	45,208
Total Expenditures		\$3,686,280	\$ 3,370,762	\$ 4,790,708	\$ 1,714,492	\$ 5,115,021



CITY OF BLUE RIDGE

GENERAL FUND - 100

BUDGET SUMMARY

2024

REVENUE PROJECTIONS

ACCOUNT NO.	DESCRIPTION	ACTUAL 2021	ACTUAL 2022	AMENDED BUDGET 2023	ACTUAL JUNE 30 2023	CITY ADMIN. PROPOSAL 2024
<u>TAXES</u>						
100-31-0000-1101	AD VALOREM TAX - CURRENT	\$ 704,286	\$ 714,663	\$ 751,000	\$ 760,046	\$ 762,000
100-31-0000-1201	AD VALOREM TAX - PRIOR	48,773	18,112	9,500	1,280	9,500
100-31-0000-1310	AUTO TAG TAX	61,414	55,031	45,000	31,016	53,000
100-31-0000-1320	MOBILE HOME TAX	1,616	1,343	1,000	901	1,000
100-31-0000-1340	INTANGIBLE TAX	30,632	29,846	17,000	6,026	29,000
100-31-0000-1600	REAL ESTATE TRANSFER TAX	20,290	10,760	7,000	3,076	7,000
100-31-0000-1700	FRANCHISE TAX	148,555	149,730	125,000	87,725	150,000
100-31-0000-3100	SALES TAX	1,269,438	1,414,460	1,300,000	678,714	1,414,000
100-31-0000-4200	BEVERAGE TAX	439,390	433,388	415,000	196,793	430,000
100-31-0000-4300	LIQUOR POURING TAX	100,605	129,007	78,000	68,176	125,000
100-31-0000-6100	BUSINESS & OCCUPATION TAXES	138,645	137,218	110,000	125,875	138,000
100-31-0000-6200	INSURANCE PREM. TAX	112,136	101,937	100,000	-	100,000
100-31-0000-6300	FINANCIAL INSTITUTIONS TAXES	29,441	24,704	30,000	33,540	33,000
100-31-0000-9100	PENALTIES AND INTEREST	31,559	6,693	10,000	554	7,000
100-31-0000-9400	BUSINESS OCC TAX PENALTIES	1,739	3,025	1,000	50	1,000
Subtotal		\$ 3,138,517	\$ 3,229,919	\$ 2,999,500	\$ 1,993,771	\$ 3,259,500
<u>LICENSES & PERMITS</u>						
100-32-0000-1100	BEVERAGE LICENSE	\$ 44,895	\$ 53,200	\$ 40,000	\$ 39,925	\$ 50,000
100-32-0000-1130	LIQUOR LICENSE FEE	44,048	73,766	85,000	107,475	110,000
100-32-0000-1150	POURING PERMIT FEE	8,580	4,255	4,000	1,590	-
100-32-0000-1200	BUSINESS LICENSE	-	5,000	3,000	1,000	3,000
100-32-0000-2200	PERMITS/ZONING	7,412	12,489	6,000	6,821	8,000
100-32-0000-2900	VENDOR PERMIT/APPLICATION	7,750	17,758	14,000	13,401	14,000
100-32-0000-3100	BUILDING PERMITS	8,694	-	-	-	-
100-32-0000-3900	GRADING PERMIT	890	375	500	-	500
Subtotal		\$ 122,268	\$ 166,843	\$ 152,500	\$ 170,212	\$ 185,500
<u>INTERGOVERNMENTAL REVENUE</u>						
100-33-0000-1000	FEDERAL GOVERNMENT GRANTS	\$ 13,626	\$ 155,974	\$ -	\$ -	\$ -
100-33-0000-4000	STATE GOVERNMENT GRANTS	247,944	16,746	-	38,391	39,846
100-33-0000-8000	HOUSING AUTH LIEU OF TAX	-	5,288	3,000	-	5,300
Subtotal		\$ 261,570	\$ 178,008	\$ 3,000	\$ 38,391	\$ 45,146

CHARGES FOR SERVICES

100-34-0000-1000	ADMINISTRATIVE FEES	\$ 14,116	\$ 12,620	\$ 5,000	\$ 4,000	\$ 5,000
100-34-0000-1400	COPIES/USE OF FAX MACHINE	109	174	150	22	150
100-34-0000-2120	ACCIDENT REPORTS	820	940	1,000	525	1,000
100-34-0000-2900	POLICE OFFDUTY	-	-	-	-	3,000
100-34-0000-7210	GATE/ICE RINK SPLIT	4,200	-	-	6,213	6,000
100-34-0000-7900	PARK REVENUES	690	-	-	-	-
100-34-0000-7910	BALL PARK CONCESSIONS	6,220	200	-	-	-
100-34-0000-7903	DOWNTOWN PARKING	-	208,993	115,000	93,682	200,000
100-34-0000-7920	PARK/POOL CONCESSION	-	250	-	-	-
100-34-0000-9300	RETURNED CHECKS FEE	35	265	-	245	100
	Subtotal	\$ 26,190	\$ 223,443	\$ 121,150	\$ 104,687	\$ 215,250

FINES & FORFEITURES

100-35-0000-1170	FINES & FORFEITURES	\$ 154,362	\$ 194,338	\$ 200,000	\$ 132,323	\$ 225,000
	Subtotal	\$ 154,362	\$ 194,338	\$ 200,000	\$ 132,323	\$ 225,000

INVESTMENT INCOME

100-36-0000-1000	INTEREST INCOME	\$ 4,273	\$ 34,192	\$ 4,000	\$ 61,303	\$ 30,000
100-36-0000-1400	INTEREST REVENUE FROM RENT	-	4,321	-	-	-
	Subtotal	\$ 4,273	\$ 38,513	\$ 4,000	\$ 61,303	\$ 30,000

CONTRIBUTIONS & DONATIONS

100-37-0000-1000	CONTRIBUTIONS & DONATIONS	\$ 55,189	\$ -	\$ -	\$ 319	\$ -
	Subtotal	\$ 55,189	\$ -	\$ -	\$ 319	\$ -

MISCELLANEOUS REVENUE

100-38-0000-1000	CITY PROP RENTAL/LEASES	\$ 60,907	\$ 56,951	\$ 74,000	\$ 26,440	\$ 74,000
100-38-0000-3000	INS REIMBURSE FOR DAMAGED PROP	-	27,168	-	-	-
100-38-0000-6000	MISCELLANEOUS	1,812	4,645	1,500	1,345	2,000
100-38-0000-6200	COCA-COLA INCOMING MONEY	2,610	1,677	2,500	342	2,000
100-38-0000-9000	SALE OF SCRAP	280	-	1,000	-	1,000
100-38-0000-9008	REGISTRATION FEES	2,484	-	-	-	-
	Subtotal	\$ 68,093	\$ 90,441	\$ 79,000	\$ 28,127	\$ 79,000

OTHER FINANCING SOURCES

100-39-0000-1200	TRANSFER IN- ARPA	\$ 128,515	\$ 54	\$ -	\$ -	\$ -
100-39-0000-1275	TRANSFER IN- HOTEL MOTEL	-	-	-	-	275,625
100-39-0000-1300	USE OF FUND BALANCE	-	-	1,231,558	-	800,000
100-39-0000-2000	SALE OF CAPITAL ASSETS	7,225	-	-	8,521	-
100-39-0000-2300	TRANSFER IN - FROM SPEC. REVENUE	-	8,612	-	-	-
100-39-0000-3500	PROCEEDS FROM CAPITAL LEASES	121,180	5,886	-	-	-
	Subtotal	\$ 256,920	\$ 14,552	\$ 1,231,558	\$ 8,521	\$ 1,075,625

Total Available General Fund	\$ 4,087,382	\$ 4,136,057	\$ 4,790,708	\$ 2,537,655	\$ 5,115,021
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**CITY OF BLUE RIDGE
MAYOR & CITY COUNCIL
FISCAL YEAR 2024**

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.

ACCOUNT NO.	CATEGORY RECAP	ACTUAL 2021	ACTUAL 2022	AMENDED BUDGET 2023	ACTUAL JUNE 30 2023	CITY ADMIN. PROPOSAL 2024
51	Personal Serv & Employee Ben.	\$ 109,267	\$ 112,038	\$ 119,030	\$ 69,449	\$ 140,248
52	Purchased / Contractual Serv.	20,325	22,387	21,850	9,068	21,850
53	Supplies	1,533	2,863	1,000	280	1,000
57	Other Costs	700	-	30,000	-	33,000
Total operating expenses		\$ 131,825	\$ 137,288	\$ 171,880	\$ 78,797	\$ 196,098

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2023	2024
	Mayor	1.0	1.0
	City Councilmembers	5.0	5.0
	Total	6.0	6.0

CITY OF BLUE RIDGE

MAYOR & CITY COUNCIL

2024

BUDGETARY ACCOUNT SUMMARY

1100

ACCOUNT NO.	DESCRIPTION	ACTUAL 2021	ACTUAL 2022	AMENDED BUDGET 2023	ACTUAL JUNE 30 2023	CITY ADMIN. PROPOSAL 2024
<u>PERSONAL SERVICES & EMPLOYEE BENEFITS</u>						
100-51-1100-1100	Salaries & Wages	\$ 39,884	\$ 38,812	\$ 38,400	\$ 19,200	\$ 38,400
100-51-1100-2100	Group Insurance	65,947	68,391	76,126	49,152	98,910
100-51-1100-2200	FICA Tax	2,140	2,261	2,938	1,083	2,938
100-51-1100-2700	Workers' Compensation	-	1,278	-	-	-
100-51-1100-2900	Other Employee Benefits	1,296	1,296	1,566	14	-
Subtotal		\$ 109,267	\$ 112,038	\$ 119,030	\$ 69,449	\$ 140,248
<u>PURCHASED / CONTRACTUAL SERVICES</u>						
100-52-1100-1300	Technical Services	\$ 1,167	\$ 3,329	\$ 600	\$ 356	\$ 600
100-52-1100-3100	Insurance & Bonds	12,123	13,569	15,000	7,913	15,000
100-52-1100-3201	Telephone	503	332	250	170	250
100-52-1100-3500	Travel	2,337	4,311	4,000	-	4,000
100-52-1100-3700	Training Expense	4,195	725	2,000	630	2,000
100-52-1100-3900	Contracted Services	-	121	-	-	-
Subtotal		\$ 20,325	\$ 22,387	\$ 21,850	\$ 9,068	\$ 21,850
<u>SUPPLIES</u>						
100-53-1100-1100	Office Supplies & Expenses	\$ 1,533	\$ 2,863	\$ 1,000	\$ 280	\$ 1,000
Subtotal		\$ 1,533	\$ 2,863	\$ 1,000	\$ 280	\$ 1,000
<u>OTHER COSTS</u>						
100-57-1100-9000	Contingencies	\$ 700	\$ -	\$ 30,000	\$ -	\$ 33,000
100-57-1199-9010	Additions to Reserve	-	-	-	-	-
Subtotal		\$ 700	\$ -	\$ 30,000	\$ -	\$ 33,000
Total Mayor & City Council		\$ 131,825	\$ 137,288	\$ 171,880	\$ 78,797	\$ 196,098

**CITY OF BLUE RIDGE
CITY ADMINISTRATOR'S OFFICE
FISCAL YEAR 2024**

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	ACTUAL 2021	ACTUAL 2022	AMENDED BUDGET 2023	ACTUAL JUNE 30 2023	CITY ADMIN. PROPOSAL 2024
51	Personal Serv & Employee Ben.	\$ -	\$ -	\$ 126,081	\$ 65,384	\$ 141,486
52	Purchased / Contractual Serv.	-	-	78,100	40,632	78,100
53	Supplies	-	-	6,100	728	5,100
54	Capital Outlay	-	-	-	-	-
57	Other Costs	-	-	8,450	2,113	9,295
Total operating expenses		\$ -	\$ -	\$ 218,731	\$ 108,856	\$ 233,981

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2023	2024
	City Administrator	0.6	0.6 *
	City Clerk/Human Resources	1.0	1.0
	Total	1.6	1.6

* Split 20% w ith Planning & Zoning Department and 20% w ith Water & Sew er Fund

CITY OF BLUE RIDGE
CITY ADMINISTRATOR'S OFFICE

2024
BUDGETARY ACCOUNT SUMMARY
1320

ACCOUNT NO.	DESCRIPTION	ACTUAL 2021	ACTUAL 2022	AMENDED BUDGET 2023	ACTUAL JUNE 30 2023	CITY ADMIN. PROPOSAL 2024
<u>PERSONAL SERVICES & EMPLOYEE BENEFITS</u>						
100-51-1300-1100	Salaries & Wages	\$ -	\$ -	\$ 102,827	50,455	\$ 113,393
100-51-1300-2100	Group Insurance	-	-	9,696	8,017	10,404
100-51-1300-2200	FICA Tax	-	-	7,866	3,976	8,675
100-51-1300-2400	Retirement	-	-	4,906	2,731	8,368
100-51-1300-2700	Workers' Compensation	-	-	370	115	646
100-51-1500-2900	Other Employee Benefits	-	-	418	90	-
	Subtotal	\$ -	\$ -	\$ 126,081	\$ 65,384	\$ 141,486
<u>PURCHASED / CONTRACTUAL SERVICES</u>						
100-52-1300-1201	Legal	-	\$ -	\$ 65,000	\$ 32,924	\$ 65,000
100-52-1300-1300	Engineering Services	\$ -	-	1,000	-	-
100-52-1300-1300	Technical Services	-	-	1,500	238	1,500
100-52-1300-3201	Telephone	-	-	1,000	-	1,000
100-52-1300-3202	Postage	-	-	100	44	100
100-52-1300-3300	Advertising	-	-	3,000	782	3,000
100-52-1300-3500	Travel	-	-	1,000	645	1,000
100-52-1300-3600	Professional Dues	-	-	2,000	4,447	3,000
100-52-1300-3700	Training Expense	-	-	2,000	1,552	2,000
100-52-1300-3904	Northwest Ga Reg Dev	-	-	1,500	-	1,500
	Subtotal	\$ -	\$ -	\$ 78,100	\$ 40,632	\$ 78,100
<u>SUPPLIES</u>						
100-53-1300-1100	Office Supplies & Expenses	\$ -	\$ -	\$ 3,500	56	\$ 2,500
100-53-1300-1101	Materials & Supplies	-	-	1,000	350	1,000
100-53-1500-1600	Small Equipment	-	-	1,000	-	1,000
100-53-1300-1701	Uniforms	-	-	600	322	600
	Subtotal	\$ -	\$ -	\$ 6,100	\$ 728	\$ 5,100
<u>OTHER COSTS</u>						
100-57-1300-2000	Payments to Others - Library	\$ -	\$ -	\$ 8,450	\$ 2,113	\$ 9,295
	Subtotal	\$ -	\$ -	\$ 8,450	\$ 2,113	\$ 9,295
	Total City Admin Office	\$ -	\$ -	\$ 218,731	\$ 108,856	\$ 233,981

**CITY OF BLUE RIDGE
ELECTIONS
FISCAL YEAR 2024**

DEPARTMENT DESCRIPTION

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

ACCOUNT NO.	CATEGORY RECAP	ACTUAL 2021	ACTUAL 2022	AMENDED BUDGET 2023	ACTUAL JUNE 30 2023	CITY ADMIN. PROPOSAL 2024
51	Personal Serv & Employee Ben.	\$ 11,451	\$ -	\$ -	\$ -	-
52	Purchased / Contractual Serv.	7,655	-	13,000	3,071	1,000
53	Supplies	1,137	-	2,500	-	-
54	Capital Outlay	-	-	-	-	-
	Total operating expenses	\$ 20,243	\$ -	\$ 15,500	\$ 3,071	\$ 1,000

CITY OF BLUE RIDGE

ELECTIONS

2024

BUDGETARY ACCOUNT SUMMARY

1400

ACCOUNT NO.	DESCRIPTION	ACTUAL 2021	ACTUAL 2022	AMENDED BUDGET 2023	ACTUAL JUNE 30 2023	CITY ADMIN. PROPOSAL 2024
<u>PERSONAL SERVICES & EMPLOYEE BENEFITS</u>						
100-51-1400-1100	Salaries & Wages	\$ 10,920	\$ -	\$ -	\$ -	-
100-51-1400-2200	FICA Tax	531	-	-	-	-
	Subtotal	\$ 11,451	\$ -	\$ -	\$ -	-
<u>PURCHASED / CONTRACTUAL SERVICES</u>						
100-52-1400-1201	Legal	\$ 5,422	\$ -	\$ -	\$ -	-
100-52-1400-1300	Technical Services		-	5,000	-	-
100-52-1400-3300	Advertising	2,233	-	500	154	-
100-52-1400-3500	Travel	-	-	-	2,062	-
100-52-1400-3500	Training Expense	-	-	-	855	1,000
100-52-1400-3900	Contract Labor	-	-	7,500	-	-
	Subtotal	\$ 7,655	\$ -	\$ 13,000	\$ 3,071	\$ 1,000
<u>SUPPLIES</u>						
100-53-1400-1101	Materials & Supplies	\$ 1,137	\$ -	\$ 2,500	\$ -	-
	Subtotal	\$ 1,137	\$ -	\$ 2,500	\$ -	-
<u>CAPITAL OUTLAY</u>						
100-54-1400-2200	Equipment		\$ -	\$ -	\$ -	-
	Subtotal	\$ -	\$ -	\$ -	\$ -	-
	Total Elections	\$ 20,243	\$ -	\$ 15,500	\$ 3,071	\$ 1,000

**CITY OF BLUE RIDGE
GENERAL ADMINISTRATION
FISCAL YEAR 2024**

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.

ACCOUNT NO.	CATEGORY RECAP	ACTUAL 2021	ACTUAL 2022	AMENDED BUDGET 2023	ACTUAL JUNE 30 2023	CITY ADMIN. PROPOSAL 2024
51	Personal Serv & Employee Ben.	\$ 206,565	\$ 301,150	\$ 88,922	\$ 48,890	\$ 115,838
52	Purchased / Contractual Serv.	117,023	186,894	75,800	46,386	76,725
53	Supplies	41,092	44,627	36,800	9,229	36,200
54	Capital Outlay	27,925	-	-	-	-
57	Other Costs	8,450	8,450	-	-	-
58	Debt Service	-	1,326	-	-	-
Total operating expenses		\$ 401,055	\$ 542,447	\$ 201,522	\$ 104,505	\$ 228,763

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2023	2024
	Finance Director	0.6	0.6 *
	Accounts Payable Clerk P/T	-	0.6 *
	Customer Service	0.5	0.5 **
	Total	1.1	1.7

* Split 40% with Water & Sewer Fund

** Split 50% with Water & Sewer Fund

CITY OF BLUE RIDGE

GENERAL ADMINISTRATION

2024

BUDGETARY ACCOUNT SUMMARY

1500

ACCOUNT NO.	DESCRIPTION	ACTUAL 2021	ACTUAL 2022	AMENDED BUDGET 2023	ACTUAL JUNE 30 2023	CITY ADMIN. PROPOSAL 2024
<u>PERSONAL SERVICES & EMPLOYEE BENEFITS</u>						
100-51-1500-1100	Salaries & Wages	\$ 239,524	\$ 185,885	\$ 60,841	\$ 31,214	\$ 81,631
100-51-1500-1700	Indirect Cost Allocations	(136,362)	-	-	-	-
100-51-1500-2100	Group Insurance	70,532	77,205	19,641	12,830	22,509
100-51-1500-2200	FICA Tax	17,418	13,883	4,654	2,821	6,245
100-51-1500-2400	Retirement	13,215	15,248	3,373	1,877	5,095
100-51-1500-2600	Unemployment	-	-	-	16	-
100-51-1500-2700	Workers' Compensation	525	6,041	126	87	269
100-51-1500-2900	Other Employee Benefits	1,713	2,889	287	45	90
Subtotal		\$ 206,565	\$ 301,150	\$ 88,922	\$ 48,890	\$ 115,838
<u>PURCHASED / CONTRACTUAL SERVICES</u>						
100-52-1500-1120	Bank Charges	758	2,794	100	659	750
100-52-1500-1200	Audit	2,100	3,075	9,700	-	9,700
100-52-1500-1201	Legal	27,684	78,276	-	-	-
100-52-1500-1202	Engineering Services	-	638	-	-	-
100-52-1500-1202	Consulting	-	960	-	-	-
100-52-1500-1205	Legal - Lawsuits	-	1,653	-	-	-
100-52-1500-1300	Technical Services	1,896	5,057	-	212	500
100-52-1500-2110	Garbage Pickup	731	516	750	408	750
100-52-1500-2201	Maint. Buildings & Grounds	10,071	1,469	5,000	2,174	5,000
100-52-1500-2202	Maintenance Equipment	6,588	9,512	8,000	2,093	7,000
100-52-5100-2321	Leased Equipment	-	5,886	-	-	-
100-52-1500-2203	Maintenance Vehicles	42	-	500	-	500
100-52-1500-3100	Insurance & Bonds	4,374	4,801	5,000	2,215	5,000
100-52-1500-3201	Telephone & Internet	5,206	6,742	2,000	1,650	3,000
100-52-1500-3202	Postage	1,593	2,011	1,000	996	2,000
100-52-1500-3300	Advertising	2,538	2,823	750	-	750
100-52-1500-3500	Travel	1,841	1,621	1,000	559	1,000
100-52-1500-3600	Professional Dues	2,622	1,644	1,000	1,275	1,275
100-52-1500-3700	Training Expense	4,057	5,732	1,500	1,010	1,500
100-52-1500-3900	Contracted Services	36,194	43,841	38,000	33,135	38,000
100-52-1500-3902	Lawn Maintenance Contract	7,267	6,600	-	-	-
100-52-1500-3904	Northwest Ga Reg Dev	1,461	1,244	1,500	-	-
Subtotal		\$ 117,023	\$ 186,894	\$ 75,800	\$ 46,386	\$ 76,725
<u>SUPPLIES</u>						
100-53-1500-1100	Office Supplies & Expenses	\$ 5,105	\$ 10,596	\$ 4,500	\$ 2,019	\$ 4,500
100-53-1500-1101	Materials & Supplies	1,331	3,854	1,500	301	1,500
100-53-1500-1102	Cleaning & Paper Supplies	848	1,041	1,400	273	1,000
100-53-1500-1210	Water/Sewage	1,115	1,129	1,500	550	1,200
100-53-1500-1230	Electricity	8,232	12,471	13,000	5,021	13,000
100-53-1500-1270	Gasoline	-	89	500	-	500
100-53-1500-1600	Small Equipment	9,287	8,468	5,000	-	5,000
100-53-1500-1700	Miscellaneous	2,972	1,334	500	360	500
100-53-1500-1701	Uniforms	397	2,460	400	383	500
100-53-1500-2201	Maint Buildings & Grounds	11,504	3,183	7,500	322	7,500
100-53-1500-2202	Maintenance Equipment	15	-	1,000	-	1,000
100-53-1500-2203	Maintenance Vehicles	286	-	-	-	-
Subtotal		\$ 41,092	\$ 44,627	\$ 36,800	\$ 9,229	\$ 36,200
<u>CAPITAL OUTLAY</u>						
100-54-1500-2100	Equipment	\$ 27,925	\$ -	\$ -	\$ -	\$ -
Subtotal		\$ 27,925	\$ -	\$ -	\$ -	\$ -
<u>OTHER COSTS</u>						
100-57-1500-2000	Payments to Others - Library	\$ 8,450	\$ 8,450	\$ -	\$ -	\$ -
Subtotal		\$ 8,450	\$ 8,450	\$ -	\$ -	\$ -
<u>DEBT SERVICE</u>						
100-58-1500-1200	Debt Service -Capital Lease	\$ -	\$ 1,296	\$ -	\$ -	\$ -
100-58-1500-2200	Interest on Leases	-	30	-	-	-
Subtotal		\$ -	\$ 1,326	\$ -	\$ -	\$ -
Total General Administration		\$ 401,055	\$ 542,447	\$ 201,522	\$ 104,505	\$ 228,763

**CITY OF BLUE RIDGE
MUNICIPAL COURT
FISCAL YEAR 2024**

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.

ACCOUNT NO.	CATEGORY RECAP	ACTUAL 2021	ACTUAL 2022	AMENDED BUDGET 2023	ACTUAL JUNE 30 2023	CITY ADMIN. PROPOSAL 2024
51	Personal Serv & Employee Ben.	\$ 84,094	\$ 88,332	\$ 99,677	\$ 53,665	\$ 110,462
52	Purchased / Contractual Serv.	22,720	25,052	23,200	14,981	29,700
53	Supplies	1,316	696	1,700	542	1,300
57	Other Costs	30,867	48,031	45,000	26,102	48,000
Total operating expenses		\$ 138,997	\$ 162,111	\$ 169,577	\$ 95,289	\$ 189,462

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2023	2024
	Court Clerk	1.0	1.0
	Total	1.0	1.0

CITY OF BLUE RIDGE

MUNICIPAL COURT

2024

BUDGETARY ACCOUNT SUMMARY

2650

ACCOUNT NO.	DESCRIPTION	ACTUAL 2021	ACTUAL 2022	AMENDED BUDGET 2023	ACTUAL JUNE 30 2023	CITY ADMIN. PROPOSAL 2024
<u>PERSONAL SERVICES & EMPLOYEE BENEFITS</u>						
100-51-2650-1100	Salaries & Wages	\$ 56,436	\$ 57,270	\$ 63,608	\$ 31,837	\$ 68,529
100-51-2650-1300	Overtime	-	-	-	1,122	-
100-51-2650-2100	Group Insurance	19,645	20,923	27,646	16,472	31,153
100-51-2650-2200	FICA Tax	4,237	4,184	4,866	2,409	5,242
100-51-2650-2400	Retirement	3,304	3,812	3,066	1,707	5,057
100-51-2650-2700	Workers' Compensation	132	1,877	229	73	391
100-51-2650-2900	Other Employee Benefits	341	267	261	45	90
Subtotal		\$ 84,094	\$ 88,332	\$ 99,677	\$ 53,665	\$ 110,462
<u>PURCHASED / CONTRACTUAL SERVICES</u>						
100-52-2650-1100	City Judge	\$ 3,600	\$ 3,300	\$ 3,600	\$ 2,700	\$ 5,400
100-52-2650-1120	Soliciter	2,400	2,400	2,400	1,950	3,900
100-52-2650-1300	Technical Services	195	104	150	245	350
100-52-2650-2202	Maintenance Equipment	16,486	19,052	16,000	9,786	19,000
100-52-2650-3202	Postage	8	-	-	-	-
100-52-2650-3500	Travel	-	-	500	-	500
100-52-2650-3600	Professional Dues	31	18	300	100	300
100-52-2650-3700	Training Expense	-	-	250	200	250
100-52-2650-3900	Contracted Expense	-	178	-	-	-
Subtotal		\$ 22,720	\$ 25,052	\$ 23,200	\$ 14,981	\$ 29,700
<u>SUPPLIES</u>						
100-53-2650-1100	Office Supplies & Expenses	\$ 912	\$ 202	\$ 1,500	\$ 243	\$ 1,000
100-53-2650-1600	Small Equipment	225	385	-	-	-
100-53-2650-1701	Uniforms	179	110	200	299	300
Subtotal		\$ 1,316	\$ 696	\$ 1,700	\$ 542	\$ 1,300
<u>OTHER COSTS</u>						
100-57-2650-2000	Payments to Other Agencies	\$ 30,867	\$ 48,031	\$ 45,000	\$ 26,102	\$ 48,000
Subtotal		\$ 30,867	\$ 48,031	\$ 45,000	\$ 26,102	\$ 48,000
Total Executive		\$ 138,997	\$ 162,111	\$ 169,577	\$ 95,289	\$ 189,462

**CITY OF BLUE RIDGE
POLICE DEPARTMENT
FISCAL YEAR 2024**

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.

ACCOUNT NO.	CATEGORY RECAP	ACTUAL 2021	ACTUAL 2022	AMENDED BUDGET 2023	ACTUAL JUNE 30 2023	CITY ADMIN. PROPOSAL 2024
51	Personal Serv & Employee Ben.	\$ 799,919	\$ 914,437	\$ 1,040,351	\$ 519,251	\$ 1,127,548
52	Purchased / Contractual Serv.	113,769	113,735	140,000	66,213	140,000
53	Supplies	60,109	101,820	99,750	64,040	99,750
54	Capital Outlay	113,785	173,200	84,000	-	-
57	Debt Service	25,435	19,728	19,627	11,936	19,693
	Total operating expenses	\$ 1,113,017	\$ 1,322,920	\$ 1,383,728	\$ 661,439	\$ 1,386,991

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2023	2024
	Police Chief	1.0	1.0
	Assistant Chief	1.0	1.0
	Lieutenant	1.0	1.0
	Sergeant	2.0	2.0
	Police Officer	6.0	6.0
	Police Officer P/T	7.0	7.0
	Total	18.0	18.0

POLICE

2024

**BUDGETARY ACCOUNT SUMMARY
3200**

ACCOUNT NO.	DESCRIPTION	ACTUAL 2021	ACTUAL 2022	AMENDED BUDGET 2023	ACTUAL JUNE 30 2023	CITY ADMIN. PROPOSAL 2024
<u>PERSONAL SERVICES & EMPLOYEE BENEFITS</u>						
100-51-3200-1100	Salaries & Wages	\$ 580,374	\$ 630,901	\$ 704,373	\$ 327,382	\$ 739,111
100-51-3200-1300	Overtime	-	-	31,000	15,773	31,000
100-51-3200-2100	Group Insurance	105,400	172,212	174,660	106,047	211,580
100-51-3200-2200	FICA Tax	42,720	47,270	53,885	25,904	56,542
100-51-3200-2400	Retirement	33,038	38,119	33,726	25,600	49,677
100-51-3200-2700	Workers' Compensation	33,229	20,706	33,907	16,504	35,637
100-51-3200-2900	Other Employee Benefits	5,159	5,229	8,800	2,040	4,000
	Subtotal	\$ 799,919	\$ 914,437	\$ 1,040,351	\$ 519,251	\$ 1,127,548
<u>PURCHASED / CONTRACTUAL SERVICES</u>						
100-52-3200-1200	Audit	1,600	2,639	-	-	-
100-52-3200-1201	Legal	-	4,391	-	-	-
100-52-3200-1300	Technical Services	2,373	219	2,000	1,608	2,000
100-52-32002110	Garbage Pickup	692	469	500	318	500
100-52-3200-2201	Maint. Buildings & Grounds	831	885	3,000	1,673	3,000
100-52-3200-2202	Maintenance Equipment	2,401	546	5,000	915	5,000
100-52-3200-2203	Maintenance Vehicles	6,016	2,851	5,000	4,969	5,000
100-52-3200-3100	Insurance & Bonds	34,925	42,580	38,000	21,210	38,000
100-52-3200-3201	Telephone & Internet	10,308	9,943	10,000	5,368	10,000
100-52-3200-3202	Postage	92	498	200	130	200
100-52-3200-3300	Advertising	-	140	500	-	500
100-52-3200-3500	Travel	377	925	3,000	945	3,000
100-52-3200-3600	Professional Dues	440	561	500	112	500
100-52-3200-3700	Training Expense	-	435	1,000	495	1,000
100-52-3200-3850	Contract Labor - SRO Officer	53,713	44,520	62,000	22,225	62,000
100-52-3200-3900	Contracted Services	-	2,102	2,000	2,380	2,000
100-52-3200-3902	Jail Expense	-	-	7,000	3,725	7,000
100-52-3200-3904	Drug Test/Blood Tests	-	30	300	140	300
	Subtotal	\$ 113,769	\$ 113,735	\$ 140,000	\$ 66,213	\$ 140,000
<u>SUPPLIES</u>						
100-53-3200-1100	Office Supplies & Expenses	\$ 1,115	\$ 603	\$ 1,500	\$ 265	1,500
100-53-3200-1101	Materials & Supplies	1,357	6,877	3,000	6,594	6,000
100-53-3200-1102	Cleaning & Paper Supplies	445	265	1,000	98	1,000
100-53-3200-1210	Water/Sewage	1,311	1,465	1,500	667	1,500
100-53-3200-1220	Propane Gas	3,435	2,805	3,000	2,003	3,000
100-53-3200-1230	Electricity	2,412	2,955	3,000	975	3,000
100-53-3200-1270	Gasoline	23,318	40,941	44,000	14,350	41,000
100-53-3200-1600	Small Equipment	7,633	29,103	21,000	31,216	21,000
100-53-32001700	Miscellaneous	356	1,077	150	-	150
100-53-3200-1701	Uniforms	5,229	6,334	6,600	3,040	6,600
100-53-3200-2201	Maint Buildings & Grounds	-	1,570	3,000	1,571	3,000
100-53-3200-2202	Maintenance Equipment	3,217	669	2,000	200	2,000
100-53-3200-2203	Maintenance Vehicles	10,281	7,153	10,000	3,060	10,000
	Subtotal	\$ 60,109	\$ 101,820	\$ 99,750	\$ 64,040	\$ 99,750
<u>CAPITAL OUTLAY</u>						
100-54-3200-2100	Equipment	81,317	\$ -	\$ -	\$ -	\$ -
100-54-3200-2200	Vehicles	32,468	\$ 173,200	\$ 84,000	\$ -	\$ -
	Subtotal	\$ 113,785	\$ 173,200	\$ 84,000	\$ -	\$ -
<u>DEBT SERVICE</u>						
100-53-3200-1000	Debt Service -Capital Lease	\$ 25,435	\$ 19,728	\$ 19,627	11,936	\$ 19,693
	Subtotal	\$ 25,435	\$ 19,728	\$ 19,627	\$ 11,936	\$ 19,693
	Total Police	\$ 1,113,017	\$ 1,322,920	\$ 1,383,728	\$ 661,439	\$ 1,386,991

**CITY OF BLUE RIDGE
FIRE SERVICES
FISCAL YEAR 2024**

DEPARTMENT DESCRIPTION

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

ACCOUNT NO.	CATEGORY RECAP	ACTUAL 2021	ACTUAL 2022	AMENDED BUDGET 2023	ACTUAL JUNE 30 2023	CITY ADMIN. PROPOSAL 2024
51	Personal Serv & Employee Ben.	\$ -	\$ -	\$ -	\$ -	\$ -
52	Purchased / Contractual Serv.	17,070	19,368	26,000	10,180	23,800
53	Supplies	946	4,771	1,000	2,941	1,000
	Total operating expenses	\$ 18,016	\$ 24,139	\$ 27,000	\$ 13,121	\$ 24,800

CITY OF BLUE RIDGE

FIRE SERVICES

2024

BUDGETARY ACCOUNT SUMMARY

3520

ACCOUNT NO.	DESCRIPTION	ACTUAL 2021	ACTUAL 2022	AMENDED BUDGET 2023	ACTUAL JUNE 30 2023	CITY ADMIN. PROPOSAL 2024
	<u>PURCHASED / CONTRACTUAL SERVICES</u>					
100-52-3520-2202	Maintenance Equipment	\$ 718	\$ -	\$ -	\$ 566	\$ 600
100-52-3520-3100	Insurance & Bonds	1,142	1,138	-	594	1,200
100-52-3520-3390	Contracted Services	15,210	18,230	26,000	9,020	22,000
	Subtotal	\$ 17,070	\$ 19,368	\$ 26,000	\$ 10,180	\$ 23,800
	<u>SUPPLIES</u>					
100-53-3520-1210	Water/Sewerage	\$ 946	\$ 4,435	\$ 1,000	\$ 2,941	\$ 1,000
100-53-3520-2201	Maint Building & Grounds	-	336	-	-	-
	Subtotal	\$ 946	\$ 4,771	\$ 1,000	\$ 2,941	\$ 1,000
	Fire Services	\$ 18,016	\$ 24,139	\$ 27,000	\$ 13,121	\$ 24,800

**CITY OF BLUE RIDGE
PUBLIC WORKS DEPARTMENT
FISCAL YEAR 2024**

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	ACTUAL 2021	ACTUAL 2022	AMENDED BUDGET 2023	ACTUAL JUNE 30 2023	CITY ADMIN. PROPOSAL 2024
51	Personal Serv & Employee Ben.	\$ 179,862	\$ 219,208	\$ 263,768	\$ 131,164	\$ 293,132
52	Purchased / Contractual Serv.	474,807	135,174	92,550	63,721	135,230
53	Supplies	221,493	219,014	161,750	122,139	164,450
54	Capital Outlay	128,980	13,863	771,466	75,130	1,634,370
55	Interfund Charges	8,996	-	-	-	-
57	Other Costs	220,979				
58	Debt Service	23,701	21,671	21,711	-	21,711
	Total operating expenses	\$ 1,258,817	\$ 608,930	\$ 1,311,245	\$ 392,154	\$ 2,248,893

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2023	2024
	Project Manager/GIS Coord P/T	0.7	0.3 *
	Street Division Supv	1.0	1.0
	Street Crew	3.0	3.0
	Total	4.7	4.3

* Split 50% with Water & Sewer Fund

CITY OF BLUE RIDGE
PUBLIC WORKS

2024
BUDGETARY ACCOUNT SUMMARY
4200

ACCOUNT NO.	DESCRIPTION	ACTUAL 2021	ACTUAL 2022	AMENDED BUDGET 2023	ACTUAL JUNE 30 2023	CITY ADMIN. PROPOSAL 2024
<u>PERSONAL SERVICES & EMPLOYEE BENEFITS</u>						
100-51-4200-1100	Salaries & Wages	\$ 136,150	\$ 147,164	\$ 170,562	\$ 85,204	\$ 204,681
100-51-4200-1700	Indirect Cost Allocation	(38,567)	-	-	-	-
100-51-4200-1300	Overtime	-	-	7,000	2,204	6,000
100-51-4200-2100	Group Insurance	48,008	40,065	43,700	25,294	31,216
100-51-4200-2200	FICA Tax	9,752	10,855	13,583	6,600	16,194
100-51-4200-2400	Retirement	13,215	15,248	11,344	6,315	15,105
100-51-4200-2700	Workers' Compensation	10,239	4,817	16,613	5,367	19,936
100-51-4200-2900	Other Employee Benefits	1,065	1,060	966	180	-
	Subtotal	\$ 179,862	\$ 219,208	\$ 263,768	\$ 131,164	\$ 293,132
<u>PURCHASED / CONTRACTUAL SERVICES</u>						
100-52-4200-1200	Audit	15,615	2,050	-	-	-
100-52-4200-1201	Legal	490	-	-	-	-
100-52-4200-1300	Engineering Services	27,487	35,450	26,000	5,788	20,000
100-52-4200-1300	Technical Services	607	4,706	700	1,155	3,000
100-52-4200-2110	Garbage Pickup	3,426	5,104	3,500	2,593	3,500
100-52-4200-2201	Maint. Buildings & Grounds	882	14,403	1,500	7,646	5,000
100-52-4200-2202	Maintenance Equipment	16,221	1,522	5,000	-	1,000
100-52-4200-2203	Maintenance Vehicles	6,954	6,061	1,000	113	1,000
100-52-4220-2320	Vehicle/Equipment Lease	1,173	396	4,500	368	1,500
100-52-4200-3100	Insurance & Bonds	5,526	7,400	8,500	3,100	8,500
100-52-4200-3201	Telephone & Internet	2,665	1,898	1,600	468	1,600
100-52-4200-3202	Postage	-	391	-	-	-
100-52-4200-3300	Advertising	672	125	750	-	750
100-52-4200-3500	Travel	1,368	935	2,750	1,261	2,750
100-52-4200-3600	Professional Dues	353	-	-	531	530
100-52-4200-3700	Training Expense	2,256	1,980	1,750	435	1,750
100-52-4200-3900	Contracted Services	370,946	36,253	25,000	35,089	35,000
100-52-4200-3901	Downtown Holiday Lights	-	-	-	-	39,000
100-52-4200-3902	Lawn Maintenance Contract	18,167	16,500	10,000	5,175	10,350
	Subtotal	\$ 474,807	\$ 135,174	\$ 92,550	\$ 63,721	\$ 135,230
<u>SUPPLIES</u>						
100-53-4200-1100	Office Supplies & Expenses	\$ 1,175	\$ 717	1,250	\$ 591	1,250
100-53-4200-1101	Materials & Supplies	75,190	47,927	42,000	24,299	42,000
100-53-4200-1102	Cleaning & Paper Supplies	2,652	1,179	500	1,261	500
100-53-4200-1120	Materials & Supplies - Asphalt/Coi	1,074	3,495	4,500	8,865	4,500
100-53-4200-1121	Materials & Supplies - Stone	6,284	12,897	-	575	-
100-53-4200-1122	Materials & Supplies - Signs	28,986	33,675	12,000	28,926	12,000
100-53-4200-1210	Water/Sewage	8,093	6,288	8,000	1,776	6,000
100-53-4200-1220	Propane Gas	1,480	1,694	2,000	-	2,000
100-53-4200-1230	Electricity	45,056	59,264	50,000	23,350	50,000
100-53-4200-1270	Gasoline	9,338	12,840	9,000	3,315	7,000
100-53-4200-1600	Small Equipment	12,341	7,214	15,000	4,316	15,000
100-53-4200-1700	Miscellaneous	26	-	500	-	500
100-53-4200-1701	Uniforms	1,685	2,670	1,500	3,448	2,700
100-53-4200-2201	Maint Buildings & Grounds	723	8,476	2,500	4,391	3,000
100-53-4200-2202	Maintenance Equipment	12,924	14,466	8,000	13,901	13,000
100-53-4200-2203	Maintenance Vehicles	14,464	6,211	5,000	3,127	5,000
	Subtotal	\$ 221,493	\$ 219,014	\$ 161,750	\$ 122,139	\$ 164,450
<u>CAPITAL OUTLAY</u>						
100-54-4200-1200	Site Improvements	\$ -	\$ -	\$ -	\$ 8,000	\$ -
100-54-4200-1400	Capital Outlay - Infrastructure	-	-	754,466	54,135	1,384,370
100-54-4200-2500	Capital Outlay - Other	7,800	-	-	-	-
100-54-4200-2100	Equipment	121,180	13,863	17,000	12,995	250,000
	Subtotal	\$ 128,980	\$ 13,863	\$ 771,466	\$ 75,130	\$ 1,634,370
<u>INTERFUND CHARGES</u>						
100-55-4200-1505	Cost Allocation - Mapping	\$ 8,996	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 8,996	\$ -	\$ -	\$ -	\$ -
<u>Other Costs</u>						
100-57-4200-2000	Donations	\$ 220,979	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 220,979	\$ -	\$ -	\$ -	\$ -
<u>DEBT SERVICE</u>						
100-58-4200-1000	Debt Service -Capital Lease	\$ 23,701	\$ 21,671	\$ 21,711	\$ -	\$ 21,711
	Subtotal	\$ 23,701	\$ 21,671	\$ 21,711	\$ -	\$ 21,711
	Total Public Works	\$ 1,258,817	\$ 608,930	\$ 1,311,245	\$ 392,154	\$ 2,248,893

**CITY OF BLUE RIDGE
PARKS/DOWNTOWN
FISCAL YEAR 2024**

DEPARTMENT DESCRIPTION

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

ACCOUNT NO.	CATEGORY RECAP	ACTUAL 2021	ACTUAL 2022	AMENDED BUDGET 2023	ACTUAL JUNE 30 2023	CITY ADMIN. PROPOSAL 2024
51	Personal Serv & Employee Ben.	\$ 170,532	\$ 194,288	\$ 271,456	\$ 136,486	\$ 293,851
52	Purchased / Contractual Serv.	63,835	57,613	25,800	18,234	29,200
53	Supplies	92,138	90,108	92,595	42,918	115,495
54	Capital Outlay	91,822	43,217	800,000	-	60,000
58	Debt Service	3,769	3,769	3,870	3,769	3,804
Total operating expenses		\$ 422,096	\$ 388,995	\$ 1,193,721	\$ 201,407	\$ 502,350

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2023	2024
	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

2024

BUDGETARY ACCOUNT SUMMARY

6220

ACCOUNT NO.	DESCRIPTION	ACTUAL 2021	ACTUAL 2022	AMENDED BUDGET 2023	ACTUAL JUNE 30 2023	CITY ADMIN. PROPOSAL 2024
<u>PERSONAL SERVICES & EMPLOYEE BENEFITS</u>						
100-51-6220-1100	Salaries & Wages	\$ 128,841	\$ 134,751	\$ 170,330	\$ 79,860	\$ 180,695
100-51-6220-1300	Overtime	-	-	9,000	3,632	9,000
100-51-6220-2100	Group Insurance	23,639	36,716	62,430	38,205	72,370
100-51-6220-2200	FICA Tax	10,028	10,198	13,719	6,092	14,512
100-51-6220-2400	Retirement	6,608	7,624	12,264	6,827	13,335
100-51-6220-2700	Workers' Compensation	790	4,415	3,713	1,690	3,939
100-51-6220-2900	Other Employee Benefits	627	585	-	180	360
Subtotal		\$ 170,532	\$ 194,288	\$ 271,456	\$ 136,486	\$ 293,851
<u>PURCHASED / CONTRACTUAL SERVICES</u>						
100-516124-1120	Bank Charges	121	-	-	-	-
100-52-6220-1200	Audit	1,600	2,050	-	-	-
100-52-6220-1201	Legal	35	-	-	-	-
100-52-6220-1300	Technical Services	455	97	300	1,301	300
100-52-6220-2110	Garbage Pickup	2,988	7,553	2,500	3,888	2,500
100-52-6220-2201	Maint. Buildings & Grounds	12,053	12,994	10,000	1,724	10,000
100-52-6220-2202	Maintenance Equipment	6,318	2,505	2,000	850	2,000
100-52-6220-2203	Maintenance Vehicles	-	-	-	-	-
100-52-6220-2320	Vehicle/Equipment Rental	1,400	2,785	2,500	825	2,500
100-52-6220-3100	Insurance & Bonds	3,357	2,823	2,500	2,402	2,500
100-52-6220-3201	Telephone & Internet	4,012	3,739	2,000	2,316	2,400
100-52-6220-3300	Advertising	-	1,036	-	280	-
100-52-6220-3500	Travel	-	-	500	-	500
100-52-6220-3700	Training Expense	-	-	1,500	20	1,500
100-52-6220-3900	Contracted Services	8,243	913	2,000	4,628	5,000
100-52-6220-3902	Lawn Maintenance Contract	23,253	21,120	-	-	-
Subtotal		\$ 63,835	\$ 57,613	\$ 25,800	\$ 18,234	\$ 29,200
<u>SUPPLIES</u>						
100-53-6220-1100	Office Supplies & Expenses	\$ 478	\$ 796	\$ 500	\$ 433	\$ 500
100-53-6220-1101	Materials & Supplies	5,036	16,701	22,000	4,551	22,000
100-53-6220-1102	Cleaning & Paper Supplies	9,529	6,227	17,000	5,323	17,000
100-53-6220-1122	Materials & Supplies -Landscapin	-	-	10,000	-	30,000
100-53-6220-1210	Water/Sewage	7,772	6,098	2,000	1,932	2,000
100-53-6220-1220	Propane	-	763	-	1,371	1,400
100-53-6220-1230	Electricity	15,154	14,785	2,000	3,635	7,000
100-53-6220-1270	Gasoline	3,167	6,870	7,500	1,755	4,000
100-53-6124-1501	Ballfield Concessions	261	-	-	-	-
100-53-6220-1503	Pool & Ballfield Concession	9,331	333	-	-	-
100-53-6220-1600	Small Equipment	13,116	11,383	10,000	8,472	10,000
100-53-6220-1701	Uniforms	812	2,338	2,595	1,511	2,595
100-53-6220-2201	Maint Buildings & Grounds	22,756	17,910	12,000	9,146	12,000
100-53-6220-2202	Maintenance Equipment	3,208	4,688	6,000	1,893	6,000
100-53-6220-2203	Maintenance Vehicles	1,516	1,216	1,000	2,897	1,000
Subtotal		\$ 92,138	\$ 90,108	\$ 92,595	\$ 42,918	\$ 115,495
<u>CAPITAL OUTLAY</u>						
100-54-6220-1300	Buildings	\$ -	\$ 21,539	\$ -	\$ -	\$ 10,000
100-54-6220-2100	Equipment	16,400	21,678	-	-	-
100-54-7540-1402	Infrastructure - Downtown Bathrooms	-	-	800,000	-	-
	Infrastructure - Downtown Park Gazebo	-	-	-	-	50,000
100-54-6220-1300	Site Improvements	75,422	-	-	-	-
Subtotal		\$ 91,822	\$ 43,217	\$ 800,000	\$ -	\$ 60,000
<u>DEBT SERVICE</u>						
100-58-6220-1000	Debt Service -Capital Lease	\$ 3,769	\$ 3,769	\$ 3,870	\$ 3,769	\$ 3,804
Subtotal		\$ 3,769	\$ 3,769	\$ 3,870	\$ 3,769	\$ 3,804
Total Parks		\$ 422,096	\$ 388,995	\$ 1,193,721	\$ 201,407	\$ 502,350

**CITY OF BLUE RIDGE
PLANNING AND ZONING DEPARTMENT
FISCAL YEAR 2024**

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	ACTUAL 2021	ACTUAL 2022	AMENDED BUDGET 2023	ACTUAL JUNE 30 2023	CITY ADMIN. PROPOSAL 2024
51	Personal Serv & Employee Ben.	\$ 84,262	\$ 69,128	\$ 68,056	\$ 37,265	\$ 76,034
52	Purchased / Contractual Serv.	10,782	37,220	27,050	17,652	23,850
53	Supplies	1,381	3,424	2,700	935	2,800
	Total operating expenses	\$ 96,425	\$ 109,772	\$ 97,806	\$ 55,852	\$ 102,684

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2023	2024
	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

2024 BUDGETARY ACCOUNT SUMMARY 7400

ACCOUNT NO.	CATEGORY RECAP	ACTUAL 2021	ACTUAL 2022	AMENDED BUDGET 2023	ACTUAL JUNE 30 2023	CITY ADMIN. PROPOSAL 2024
<u>PERSONAL SERVICES & EMPLOYEE BENEFITS</u>						
100-51-7400-1100	Salaries & Wages	\$ 55,589	\$ 46,903	\$ 58,386	\$ 31,060	\$ 63,834
100-51-7400-1300	Overtime	-	-	1,000	1,277	1,500
100-51-7400-2100	Group Insurance	19,633	13,046	-	346	641
100-51-7400-2200	FICA Tax	3,949	3,568	4,467	2,417	4,883
100-51-7400-2400	Retirement	3,304	3,812	3,679	2,048	4,711
100-51-7400-2700	Workers' Compensation	1,426	1,569	210	71	364
100-51-7400-2900	Other Employee Benefits	361	231	313	45	100
Subtotal		\$ 84,262	\$ 69,128	\$ 68,056	\$ 37,265	\$ 76,034
<u>PURCHASED / CONTRACTUAL SERVICES</u>						
100-52-7400-1201	Legal	\$ 2,767	\$ -	\$ -	\$ -	\$ -
100-52-7400-1202	Engineering Services	-	1,085	2,500	-	2,500
100-52-7400-1300	Technical Services	286	4,248	1,000	104	1,000
100-52-7400-3201	Telephone & Internet	503	332	250	170	250
100-52-7400-3202	Postage	39	55	1,000	256	1,000
100-52-7400-3300	Advertising	338	232	1,500	361	1,500
100-52-7400-3500	Travel	1,163	813	1,000	-	1,000
100-52-7400-3600	Professional Dues	-	50	50	322	350
100-52-7400-3700	Training Expense	485	525	750	200	750
100-52-7400-3900	Contracted Services	5,200	29,879	15,000	16,194	15,000
100-52-7400-3907	Background Reports	-	-	4,000	46	500
Subtotal		\$ 10,782	\$ 37,220	\$ 27,050	\$ 17,652	\$ 23,850
<u>SUPPLIES</u>						
100-53-7400-1100	Office Supplies & Expenses	\$ 957	\$ 741	\$ 1,500	\$ 666	\$ 1,500
100-53-7400-1270	Gasoline	224	238	-	75	100
100-53-7400-1600	Small Equipment	-	2,403	1,000	-	1,000
100-53-7400-1701	Uniforms	200	42	200	194	200
Subtotal		\$ 1,381	\$ 3,424	\$ 2,700	\$ 935	\$ 2,800
Total Planning and Zoning		\$ 96,425	\$ 109,772	\$ 97,806	\$ 55,852	\$ 102,684

**CITY OF BLUE RIDGE
BUDGET
FISCAL YEAR 2024**



CONFISCATED ASSET FUND

CITY OF BLUE RIDGE

CONFISCATED ASSETS FUND 210

CATEGORY SUMMARY 2024

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	ACTUAL 2021	ACTUAL 2022	AMENDED BUDGET 2023	ACTUAL JUNE 30 2023	CITY ADMIN. PROPOSAL 2024
31	Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
32	Licenses and Permits	-	-	-	-	-
33	Intergovernmental Revenues	-	-	-	-	-
34	Charges for Service	-	-	-	-	-
35	Fine and Forfeitures	-	1,500	1,500	-	1,500
36	Investment Income	-	-	-	-	-
37	Contributions and Donations	-	-	-	-	-
38	Miscellaneous Revenues	-	-	-	-	-
39	Other Financing Sources	-	-	-	-	-
Total Revenues		\$ -	\$ 1,500	\$ 1,500	\$ -	\$ 1,500

EXPENDITURES

ACCOUNT NO.	CATEGORY RECAP	ACTUAL 2019	AMENDED BUDGET 2022	AMENDED BUDGET 2023	ACTUAL JULY 31 2023	CITY ADMIN. PROPOSAL 2024
51	Personal Services & Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
52	Purchased /Contractual Services	227	-	150	-	150
53	Supplies	-	-	1,350	-	1,350
54	Capital Outlay	-	-	-	-	-
57	Other Costs	1,251	-	-	-	-
58	Debt Service	-	-	-	-	-
61	Transfers Out	-	-	-	-	-
Total Expenditures		\$ 1,478	\$ -	\$ 1,500	\$ -	\$ 1,500

CITY OF BLUE RIDGE

CONFISCATED ASSETS FUND - 210

BUDGET SUMMARY

2024

ACCOUNT NO.	DESCRIPTION	ACTUAL 2021	ACTUAL 2022	AMENDED BUDGET 2023	ACTUAL JUNE 30 2023	CITY ADMIN. PROPOSAL 2024
Revenues:						
<u>FINES & FORFEITURES</u>						
210-35-0000-1300	Confiscations	\$ -	\$ 1,500	\$ 1,500	\$ -	\$ 1,500
	Subtotal	\$ -	\$ 1,500	\$ 1,500	\$ -	\$ 1,500
Total Revenues		\$ -	\$ 1,500	\$ 1,500	\$ -	\$ 1,500
Expenditures:						
3200	Police					
<u>PURCHASED / CONTRACTUAL SERVICE:</u>						
210-52-3200-1201	Legal	\$ 101	\$ -	\$ -	\$ -	-
210-52-3200-3600	District Attorney Fees	126	150	150	-	150
	Subtotal	\$ 227	\$ 150	\$ 150	\$ -	\$ 150
<u>SUPPLIES</u>						
210-53-3200-1600	Small Equipment	\$ -	\$ 1,350	\$ 1,350	\$ -	\$ 1,350
	Subtotal	\$ -	\$ 1,350	\$ 1,350	\$ -	\$ 1,350
<u>Other Costs</u>						
210-57-3200-5000	Loss on Disposition Capital Asset	1,251				
	Subtotal	\$ 1,251	\$ -	\$ -	\$ -	\$ -
Total Expenditures		\$ 1,478	\$ 1,500	\$ 1,500	\$ -	\$ 1,500

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**CITY OF BLUE RIDGE
BUDGET
FISCAL YEAR 2024**



**SPECIAL REVENUE FUND
ARPA**

CITY OF BLUE RIDGE

SPECIAL REVENUE FUND - ARPA - 230

CATEGORY SUMMARY 2024

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	ACTUAL 2021	ACTUAL 2022	AMENDED BUDGET 2023	ACTUAL JUNE 30 2023	CITY ADMIN. PROPOSAL 2024
31	Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
32	Licenses and Permits	-	-	-	-	-
33	Intergovernmental Revenues	128,515	8,612	-	-	-
34	Charges for Service	-	-	-	-	-
35	Fine and Forfeitures	-	-	-	-	-
36	Investment Income	-	54	-	549	-
37	Contributions and Donations	-	-	-	-	-
38	Miscellaneous Revenues	-	-	-	-	-
39	Other Financing Sources	-	(8,612)	300,000	-	-
Total Revenues		\$ 128,515	\$ 54	\$ 300,000	\$ 549	\$ -

EXPENDITURES

ACCOUNT NO.	CATEGORY RECAP	ACTUAL 2021	ACTUAL 2022	AMENDED BUDGET 2023	ACTUAL JUNE 30 2023	CITY ADMIN. PROPOSAL 2024
51	Personal Services & Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
52	Purchased /Contractual Services	-	-	-	-	-
53	Supplies	-	-	-	-	-
54	Capital Outlay	-	-	-	-	-
57	Other Costs	-	-	-	-	-
58	Debt Service	-	-	-	-	-
61	Transfers Out	128,515	54	300,000	-	-
Total Expenditures		\$ 128,515	\$ 54	\$ 300,000	\$ -	\$ -

CITY OF BLUE RIDGE

SPECIAL REVENUE FUND - ARPA - 230

BUDGET SUMMARY

2024

ACCOUNT NO.	DESCRIPTION	ACTUAL 2021	ACTUAL 2022	AMENDED BUDGET 2023	ACTUAL JUNE 30 2023	CITY ADMIN. PROPOSAL 2024
Revenues:						
<u>INTERGOVERNMENTAL REVENUE</u>						
230-33-0000-2100	ARP Act of 2021 Recovery Funds	\$ 128,515	\$ 8,612	\$ -	\$ -	-
	Subtotal	\$ 128,515	\$ 8,612	\$ -	\$ -	-
<u>INTEREST INCOME</u>						
230-36-0000-1000	Interest Income	\$ -	\$ 54	\$ -	\$ 549	-
	Subtotal	\$ -	\$ 54	\$ -	\$ 549	-
<u>OTHER FINANCING SOURCES</u>						
230-39-0000-5000	Use of Fund Balance	\$ -	\$ -	\$ 300,000	\$ -	-
230-39-0000-1200	Tranfer In from General Fund	-	(8,612)			
	Subtotal	\$ -	\$ (8,612)	\$ 300,000	\$ -	-
	Total Revenues	\$ 128,515	\$ 54	\$ 300,000	\$ 549	-
Expenditures:						
<u>TRANSFERS OUT</u>						
320-61-0000-1500	Transfer Out - General Fund	\$ 128,515	\$ 54	\$ -	\$ -	-
320-61-4440-5050	Transfer Out - Water & Sewer Fund	-	-	300,000	-	-
	Subtotal	\$ 128,515	\$ 54	\$ 300,000	\$ -	-
	Total Expenditures	\$ 128,515	\$ 54	\$ 300,000	\$ -	-

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**CITY OF BLUE RIDGE
BUDGET
FISCAL YEAR 2024**



HOTEL MOTEL TAX FUND

CITY OF BLUE RIDGE

HOTEL MOTEL TAX FUND 275

CATEGORY SUMMARY 2024

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.

ACCOUNT NO.	CATEGORY RECAP	ACTUAL 2021	ACTUAL 2022	AMENDED BUDGET 2023	ACTUAL JUNE 30 2023	CITY ADMIN. PROPOSAL 2024
31	Taxes	\$ 635,835	\$ 801,457	\$ 625,000	\$ 348,517	\$ 735,000
32	Licenses and Permits		-	-	-	-
33	Intergovernmental Revenues		-	-	-	-
34	Charges for Service		-	-	-	-
35	Fine and Forfeitures		-	-	-	-
36	Investment Income		-	-	-	-
37	Contributions and Donations		15,000	-	-	-
38	Miscellaneous Revenues		-	-	-	-
39	Other Financing Sources		-	135,099	-	480,000
Total Revenues		\$ 635,835	\$ 816,457	\$ 760,099	\$ 348,517	\$ 1,215,000

EXPENDITURES

ACCOUNT NO.	CATEGORY RECAP	ACTUAL 2021	ACTUAL 2022	AMENDED BUDGET 2023	ACTUAL JUNE 30 2023	CITY ADMIN. PROPOSAL 2024
51	Personal Services & Employee Benefits	-	-	-	-	-
52	Purchased /Contractual Services	900	19,034	20,950	17,316	14,250
53	Supplies	6,249	14,236	82,586	27,008	-
54	Capital Outlay	-	65,666	305,000	40,741	603,562
57	Other Costs	345,942	448,890	351,563	111,684	321,563
61	Transfers Out	59,244	-	-	-	275,625
Total Expenditures		\$ 412,334	\$ 547,826	\$ 760,099	\$ 196,749	\$ 1,215,000

CITY OF BLUE RIDGE

HOTEL/MOTEL TAX FUND - 275

BUDGET SUMMARY

2024

ACCOUNT NO.	DESCRIPTION	ACTUAL 2021	ACTUAL 2022	AMENDED BUDGET 2023	ACTUAL JUNE 30 2023	CITY ADMIN. PROPOSAL 2024
Revenues:						
TAXES						
275-31-0000-4100	Hotel/Motel Taxes	\$ 635,835	\$ 801,457	\$ 625,000	\$ 348,517	\$ 735,000
	Subtotal	\$ 635,835	\$ 801,457	\$ 625,000	\$ 348,517	\$ 735,000
CONTRIBUTIONS & DONATIONS						
275-37-0000-4100	Contributions & Donations	-	\$ 15,000	-	-	-
	Subtotal	\$ -	\$ 15,000	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES						
275-39-0000-1300	Use of Fund Balance	-	-	\$ 135,099	-	\$ 480,000
	Subtotal	\$ -	\$ -	\$ 135,099	\$ -	\$ 480,000
Total Revenues		\$ 635,835	\$ 816,457	\$ 760,099	\$ 348,517	\$ 1,215,000
Expenditures:						
7540	Tourism					
PURCHASED / CONTRACTUAL SERVICES						
275-52-7540-2110	Garbage Pickup	-	-	-	\$ 899	-
275-52-7540-2201	Maint Buildings & Grounds	555	2,322	6,500	9,916	5,000
275-52-7540-3201	Telephone & Internet	129	338	-	846	-
275-52-7540-2300	Rental of Equipment & Vehicles	-	-	8,200	2,485	7,000
275-52-7540-3100	Insurance & Bonds	216	226	2,750	1,695	250
275-52-7540-3300	Market/Advertising	-	1,148	2,000	1,475	2,000
275-52-7540-3850	Contract Labor - Skating Rink	-	15,000	1,500	-	-
	Subtotal	\$ 900	\$ 19,034	\$ 20,950	\$ 17,316	\$ 14,250
SUPPLIES						
275-53-7540-1101	Materials & Supplies	\$ 111	\$ 1,684	\$ 60,000	\$ 14,287	-
275-53-7540-1103	Materials & Supplies Christmas	1,423	-	-	-	-
275-53-7565-1101	Materials & Supplies	153	-	-	-	-
275-53-7540-1210	Water & Sewer	2,271	2,450	12,300	5,915	-
275-53-7540-1230	Electricity	2,292	8,090	10,286	6,075	-
275-53-7540-2201	Maint Buildings & Grounds	-	2,011	-	731	-
	Subtotal	\$ 6,249	\$ 14,236	\$ 82,586	\$ 27,008	\$ -
OTHER COSTS						
275-57-7540-3000	Downtown Development Authority	\$ 80,960	\$ 98,253	\$ 78,125	\$ 43,565	-
275-57-7540-3300	Fannin County Chamber of Commerce	264,982	350,637	273,438	68,119	321,563
275-57-7540-9010	Additions to Fund Balance	-	-	-	-	-
	Subtotal	\$ 345,942	\$ 448,890	\$ 351,563	\$ 111,684	\$ 321,563
CAPITAL OUTLAY						
275-54-7540-1200	Site Improvements	-	\$ 25,000	-	-	-
275-54-7540-1300	Buildings & Building Improvements	-	11,060	-	-	-
275-54-7540-1401	Infrastructure - Famers Market Improven	-	22,744	25,000	-	123,562
275-54-7540-1402	Infrastructure - Downtown Bathrooms	-	6,862	280,000	40,741	480,000
	Subtotal	\$ -	\$ 65,666	\$ 305,000	\$ 40,741	\$ 603,562
TRANSFERS OUT						
275-61-7540-5050	Transfer Out - General Fund	\$ 59,244	-	-	-	\$ 275,625
	Subtotal	\$ 59,244	\$ -	\$ -	\$ -	\$ 275,625
Total Hotel/Motel Expenditures		\$ 412,334	\$ 547,826	\$ 760,099	\$ 196,749	\$ 1,215,000

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.

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

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

Capital Outlay – Downtown Restroom Facility - Partial funding of the Downtown Restroom Facility construction (\$480,000).

**CITY OF BLUE RIDGE
BUDGET
FISCAL YEAR 2024**



**SPLOST FUND
2018**

CITY OF BLUE RIDGE

SPLOST FUND 2018 320

CATEGORY SUMMARY 2024

FUND DESCRIPTION

The Special Purpose Local Option Sales Tax (SPLOST) 2018 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

REVENUE PROJECTIONS

ACCOUNT NO.	CATEGORY RECAP	ACTUAL 2021	ACTUAL 2022	AMENDED BUDGET 2023	ACTUAL JUNE 30 2023	CITY ADMIN. PROPOSAL 2024
31	Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
32	Licenses and Permits	-	-	-	-	-
33	Intergovernmental Revenues	671,932	707,157	718,820	343,108	-
34	Charges for Service	-	-	-	-	-
35	Fine and Forfeitures	-	-	-	-	-
36	Investment Income	859	9,014	1,000	14,014	-
37	Contributions and Donations	-	-	-	-	-
38	Miscellaneous Revenues	4,000	8,443	-	-	-
39	Other Financing Sources	-	-	1,249,000	-	1,520,000
Total Revenues		\$ 676,791	\$ 724,614	\$ 1,968,820	\$ 357,122	\$ 1,520,000

EXPENDITURES

ACCOUNT NO.	CATEGORY RECAP	ACTUAL 2021	ACTUAL 2022	AMENDED BUDGET 2023	ACTUAL JUNE 30 2023	CITY ADMIN. PROPOSAL 2024
51	Personal Services & Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
52	Purchased /Contractual Services	266,564	6,250	38,820	-	-
53	Supplies	8,168	1,932	10,000	-	-
54	Capital Outlay	45,500	323,688	1,500,000	32,451	1,100,000
57	Other Costs	-	-	-	-	-
58	Debt Service	-	-	-	-	-
61	Transfers Out	-	-	420,000	-	420,000
Total Expenditures		\$ 320,232	\$ 331,870	\$ 1,968,820	\$ 32,451	\$ 1,520,000

CITY OF BLUE RIDGE

SPLOST FUND 2018- 320

BUDGET SUMMARY

2024

ACCOUNT NO.	DESCRIPTION	ACTUAL 2021	ACTUAL 2022	AMENDED BUDGET 2023	ACTUAL JUNE 30 2023	CITY ADMIN. PROPOSAL 2024
Revenues:						
<u>INTERGOVERNMENTAL REVENUES</u>						
320-33-0000-3200	SPLOST Income	\$ 634,687	\$ 707,157	\$ 680,000	\$ 343,108	\$ -
320-33-0000-4310	DOT LMIG Grant Program	37,246	-	38,820	-	-
	Subtotal	\$ 671,932	\$ 707,157	\$ 718,820	\$ 343,108	\$ -
<u>INVESTMENT INCOME</u>						
320-36-0000-1000	Interest Income	\$ 859	\$ 9,014	\$ 1,000	\$ 14,014	\$ -
	Subtotal	\$ 859	\$ 9,014	\$ 1,000	\$ 14,014	\$ -
<u>MISC REVENUE</u>						
320-38-0000-9000	Restitution	\$ 4,000	\$ 8,443	\$ 1,000	\$ -	\$ -
	Subtotal	\$ 4,000	\$ 8,443	\$ 1,000	\$ -	\$ -
<u>OTHER FINANCING SOURCES</u>						
320-39-0000-1300	Use of Fund Balance	-	-	\$ 1,249,000	-	\$ 1,520,000
	Subtotal	\$ -	\$ -	\$ 1,249,000	\$ -	\$ 1,520,000
	Total Revenues	\$ 676,791	\$ 724,614	\$ 1,968,820	\$ 357,122	\$ 1,520,000
Expenditures:						
<u>PURCHASED / CONTRACTUAL SERVICES</u>						
320-52-4200-1202	Engineering	\$ -	\$ 6,250	\$ -	\$ -	-
320-52-4200-3850	Contract Labor - Paving and Striping	187,314	-	38,820	-	-
320-52-4200-3851	Contract Labor - Sidewalks	79,250	-	-	-	-
	Subtotal	\$ 266,564	\$ 6,250	\$ 38,820	\$ -	\$ -
<u>SUPPLIES</u>						
320-53-4200-1121	Materials & Supplies -Stone	\$ 8,168	\$ 1,932	\$ 10,000	\$ -	\$ -
	Subtotal	\$ 8,168	\$ 1,932	\$ 10,000	\$ -	\$ -
<u>CAPITAL OUTLAY</u>						
320-54-1500-1300	Infrastructure - City Hall Improvements	\$ -	\$ 23,115	\$ -	\$ 15,987	\$ -
320-54-4200-1400	Infrastructure	45,500	-	-	-	-
320-54-4200-1404	Infrastructure - Road/Drainage Improvem	-	300,573	\$ 1,500,000	16,464	\$ 1,100,000
	Subtotal	\$ 45,500	\$ 323,688	\$ 1,500,000	\$ 32,451	\$ 1,100,000
<u>TRANSFERS OUT</u>						
320-61-4440-5050	Transfer Out - Water & Sewer Fund	-	-	\$ 420,000	-	\$ 420,000
	Subtotal	\$ -	\$ -	\$ 420,000	\$ -	\$ 420,000
	Total SPLOST Expenditures	\$ 320,232	\$ 331,870	\$ 1,968,820	\$ 32,451	\$ 1,520,000

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 2024 is \$1,520,000 from fund balances.

BUDGET JUSTIFICATIONS

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

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

**CITY OF BLUE RIDGE
BUDGET
FISCAL YEAR 2024**



**SPLOST FUND
2023**

CITY OF BLUE RIDGE

SPLOST FUND 2023 321

CATEGORY SUMMARY 2024

FUND DESCRIPTION

The Special Purpose Local Option Sales Tax (SPLOST) 2023 Fund is a capital project fund. The SPLOST 2023 accounts for construction of major capital projects financed by SPLOST proceeds. A 2023 intergovernmental agreement between Fannin County and the City of Blue Ridge stated the City may anticipate \$4.2 million in SPLOST 2023 proceeds over the life of the SPLOST for approved capital projects as follows:

\$3,001,600	Maintenance , Repair and Construction of Roads, Drainage and Sidewalks
\$1,002,400	Water & sewer upgrades & capital outlay
\$ 196,000	Recreation Facilities and Improvements

REVENUE PROJECTIONS

ACCOUNT NO.	CATEGORY RECAP	ACTUAL 2021	ACTUAL 2022	AMENDED BUDGET 2023	ACTUAL JUNE 30 2023	CITY ADMIN. PROPOSAL 2024
31	Taxes	\$ -		\$ -	\$ -	\$ -
32	Licenses and Permits		-	-	-	-
33	Intergovernmental Revenues		-	-	-	700,000
34	Charges for Service		-	-	-	-
35	Fine and Forfeitures		-	-	-	-
36	Investment Income		-	-	-	-
37	Contributions and Donations		-	-	-	-
38	Miscellaneous Revenues		-	-	-	-
39	Other Financing Sources		-	-	-	-
Total Revenues		\$ -		\$ -	\$ -	\$ 700,000

EXPENDITURES

ACCOUNT NO.	CATEGORY RECAP	ACTUAL 2021	ACTUAL 2022	AMENDED BUDGET 2023	ACTUAL JUNE 30 2023	CITY ADMIN. PROPOSAL 2024
51	Personal Services & Employee Benefits	\$ -		\$ -	\$ -	\$ -
52	Purchased /Contractual Services		-	-	-	-
53	Supplies		-	-	-	-
54	Capital Outlay		-	-	-	700,000
57	Other Costs			-	-	-
58	Debt Service		-	-	-	-
61	Transfers Out		-	-	-	-
Total Expenditures		\$ -		\$ -	\$ -	\$ 700,000

CITY OF BLUE RIDGE

SPLOST FUND 2023- 320

BUDGET SUMMARY

2024

ACCOUNT NO.	DESCRIPTION	ACTUAL 2021	ACTUAL 2022	AMENDED BUDGET 2023	ACTUAL JUNE 30 2023	CITY ADMIN. PROPOSAL 2024
Revenues:						
<u>INTERGOVERNMENTAL REVENUES</u>						
320-33-0000-3200	SPLOST Income	\$ -	\$ -	\$ -	\$ -	\$ 700,000
320-33-0000-4310	DOT LMIG Grant Program		-	-	-	-
	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ 700,000
<u>INVESTMENT INCOME</u>						
320-36-0000-1000	Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -
<u>OTHER FINANCING SOURCES</u>						
275-39-0000-1300	Use of Fund Balance		\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ 700,000
Expenditures:						
<u>PURCHASED / CONTRACTUAL SERVICES</u>						
320-52-4200-3850	Contract Labor - Paving and Striping	-	-	-	-	-
	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -
<u>CAPITAL OUTLAY</u>						
320-54-1500-1300	Recreation Facilities and Improvements		\$ -	\$ -	\$ -	\$ -
320-54-4200-1400	Roads, Drainage and Sidewalks		-	-	-	700,000
	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ 700,000
<u>TRANSFERS OUT</u>						
320-61-4440-5050	Transfer Out - Water & Sewer Fund	-	-	-	-	-
	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -
	Total SPLOST Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 700,000

REVENUE PROJECTION RATIONALE

SPLOST – The Special Purpose Local Option Sales Tax (SPLOST) is a one cent tax approved by the voters and levied in 2023. 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 \$4.2 million over the life of the SPLOST as follows:

\$3,001,600 Maintenance , Repair and Construction of Roads, Drainage and Sidewalks

\$1,002,400 Water & sewer upgrades & capital outlay

\$ 196,000 Recreation Facilities and Improvements

It is projected revenue for this fund in 2024 is \$700,000.

BUDGET JUSTIFICATIONS

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

**CITY OF BLUE RIDGE
BUDGET
FISCAL YEAR 2024**



WATER & SEWER FUND

CITY OF BLUE RIDGE

WATER AND SEWER FUND - 505

CATEGORY SUMMARY 2024

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	ACTUAL 2021	ACTUAL 2022	AMENDED BUDGET 2023	ACTUAL JUNE 30 2023	CITY ADMIN. PROPOSAL 2024
Revenue Projections						
33	Intergovernmental Revenues	95,930	\$ -	1,000,000	\$ -	\$ 1,000,000
34	Charges for Service	4,355,582	4,614,852	4,342,000	2,211,618	4,583,813
36	Investment Income	1,766	10,999	3,000	15,182	15,500
37	Contributions and Donations	-	-	-	-	-
38	Miscellaneous Revenues	7,667	5,099	-	5,819	-
39	Other Financing Sources	9,998	-	6,273,955	135,536	9,470,000
Total Revenues		\$ 4,470,942	\$ 4,630,950	\$ 11,618,955	\$ 2,368,155	\$ 15,069,313
Expenditures by Function						
4310	Sewer Administration	\$ 139,439	\$ 108,400	\$ 174,548	\$ 88,636	\$ 211,787
4331	Sewer Maintenance	818,357	1,428,651	2,509,119	448,664	4,068,363
4335	Sewer Treatment Plant	536,502	669,458	3,640,004	304,437	5,584,985
Subtotal Sewer		\$ 1,494,299	\$ 2,206,509	\$ 6,323,671	\$ 841,738	\$ 9,865,135
4410	Water Administration	959,290	558,057	918,384	345,149	932,323
4430	Water Treatment	534,527	541,051	715,657	290,785	743,667
4440	Water Distribution	1,265,378	1,502,987	3,661,243	624,833	3,528,188
4450	Water Loss	(9,089)	5,300	-	-	-
Subtotal Water		2,750,106	2,607,395	5,295,284	1,260,768	5,204,179
Total Expenditures		\$ 4,244,404	\$ 4,813,904	\$ 11,618,955	\$ 2,102,505	\$ 15,069,313
Expenditures by Category						
51	Personal Serv & Employee Ben.	982,456	1,425,759	1,620,726	828,593	1,619,822
52	Purchased / Contractual Serv.	647,756	622,429	652,900	268,369	790,200
53	Supplies	855,634	926,612	872,972	381,359	891,822
54	Capital Outlay	550,102	1,447,464	7,620,000	411,431	10,940,000
55	Interfund Charges	425,990	-	-	-	-
57	Other Costs	3,116	5,698	44,000	-	55,000
58	Debt Service	779,350	385,941	808,357	212,753	772,469
Total Operating Expenses		\$ 4,244,404	\$ 4,813,904	\$ 11,618,955	\$ 2,102,505	\$ 15,069,313

CITY OF BLUE RIDGE

WATER AND SEWER FUND - 505

BUDGET SUMMARY

2024

REVENUE PROJECTIONS

DEPT NO.	DESCRIPTION	ACTUAL 2021	ACTUAL 2022	AMENDED BUDGET 2023	ACTUAL JUNE 30 2023	CITY ADMIN. PROPOSAL 2024
<u>INTERGOVERNMENTAL REVENUE</u>						
505-33-0000-1000	FEDERAL GOVERNMENT GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -
505-33-0000-1150	GEFA PRINCIPAL FORGIVENESS	95,930	-	-	-	-
505-33-0000-4310	CDBG GRANT INCOME	-	-	-	-	-
505-33-0000-4000	STATE GOVERNMENT GRANTS	-	-	1,000,000	-	1,000,000
Subtotal		\$ 95,930	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000
<u>CHARGES FOR SERVICES</u>						
505-34-0000-4200	WATER LINE SURCHARGE	\$ 117,500	\$ 154,068	\$ 105,000	\$ 76,425	\$ 110,000
505-34-0000-4210	WATER RECEIPTS	2,566,203	2,674,694	2,628,000	1,296,681	2,775,313
505-34-0000-4212	WATER TAPS	73,611	130,579	80,000	47,312	80,000
505-34-0000-4214	PENALTIES	33,878	37,704	30,000	20,478	30,000
505-34-0000-4216	W/SW LABOR & MATERIALS CHARGE	119,757	138,445	70,000	47,388	70,000
505-34-0000-4217	CONNECTION FEES	18,270	25,955	17,000	10,211	18,000
505-34-0000-4218	BACK FLOW VALVES	6,435	-	10,000	-	10,000
505-34-0000-4220	SEWER RECEIPTS	1,325,177	1,303,290	1,273,500	640,784	1,349,000
505-34-0000-4221	SEWER TAP FEES	14,705	32,732	27,000	16,649	35,000
505-34-0000-4223	SEWER LINE SURCHARGE	56,500	90,500	70,000	36,925	75,000
505-34-0000-9300	SERVICE CHARGE	22,000	25,605	30,000	18,055	30,000
505-34-0000-9301	RETURNED CHECK FEES	1,545	1,280	1,500	710	1,500
Subtotal		\$ 4,355,582	\$ 4,614,852	\$ 4,342,000	\$ 2,211,618	\$ 4,583,813
<u>INVESTMENT INCOME</u>						
505-36-0000-1000	INTEREST INCOME	\$ 1,766	\$ 10,999	\$ 3,000	\$ 15,182	\$ 15,500
Subtotal		\$ 1,766	\$ 10,999	\$ 3,000	\$ 15,182	\$ 15,500
<u>MISCELLANEOUS REVENUE</u>						
505-38-0000-9000	SALE OF SCRAP	\$ 7,667	\$ 5,099	\$ -	\$ 5,819	\$ -
Subtotal		\$ 7,667	\$ 5,099	\$ -	\$ 5,819	\$ -
<u>OTHER FINANCING SOURCES</u>						
505-39-0000-2030	SALE OF CAPITAL ASSETS	\$ 9,998				
505-39-0000-2300	TRANSFER IN- FROM ARPA SPEC REV	-	\$ -	\$ 300,000	\$ -	\$ -
505-39-0000-3220	TRANSFER IN- FROM SPLOST	-	-	420,000	-	420,000
505-39-0000-3500	GEFA LOAN PROCEEDS	-	-	4,750,000	135,536	8,200,000
505-39-0000-5000	USE OF FUND BALANCE	-	-	403,955	-	350,000
505-39-0000-5001	USE OF SURCHARGE FUNDS	-	-	400,000	-	500,000
Subtotal		\$ 9,998	\$ -	\$ 6,273,955	\$ 135,536	\$ 9,470,000
Total Available Water and Sewer Fund		\$ 4,470,942	\$ 4,630,950	\$ 11,618,955	\$ 2,368,155	\$ 15,069,313

CITY OF BLUE RIDGE

SEWER ADMINISTRATION

2024

ACCOUNT NO.	CATEGORY RECAP	ACTUAL 2021	ACTUAL 2022	AMENDED BUDGET 2023	ACTUAL JUNE 30 2023	CITY ADMIN. PROPOSAL 2024
51	Personal Serv & Employee Ben.	\$ -	\$ 53,251	\$ 106,915	\$ 56,058	\$ 119,387
52	Purchased / Contractual Serv.	15,771	17,652	36,050	14,927	36,400
53	Supplies	1,150	681		462	
55	Interfund Charges	50,013	-	-	-	-
58	Debt Service	72,505	36,816	31,583	17,190	56,000
	Total operating expenses	\$ 139,439	\$ 108,400	\$ 174,548	\$ 88,636	\$ 211,787

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2023	2024
	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

2024

BUDGETARY ACCOUNT SUMMARY

4310

ACCOUNT NO.	DESCRIPTION	ACTUAL 2021	ACTUAL 2022	AMENDED BUDGET 2023	ACTUAL JUNE 30 2023	CITY ADMIN. PROPOSAL 2024
<u>PERSONAL SERVICES & EMPLOYEE BENEFITS</u>						
505-51-4310-1100	Salaries & Wages	\$ -	\$ 38,322	\$ 76,046	\$ 36,510	\$ 81,268
505-51-4310-1300	Overtime	-	-	-	40	-
505-51-4310-2100	Group Insurance	-	10,031	19,486	14,244	23,986
505-51-4310-2200	FICA Tax	-	2,683	5,818	2,454	6,217
505-51-4310-2400	Retirement	-	-	3,771	2,635	5,998
505-51-4310-2700	Workers' Compensation	-	1,206	1,794	85	1,918
100-51-4310-2900	Other Employee Benefits	-	1,009	-	90	90
Subtotal		\$ -	\$ 53,251	\$ 106,915	\$ 56,058	\$ 119,387
<u>PURCHASED / CONTRACTUAL SERVICES</u>						
505-52-4310-1200	Audit	1,800	3,350	2,000	-	2,000
505-52-4310-1201	Legal	1,680	2,195	2,000	2,000	2,000
505-52-4310-1300	Engineering Services	-	-	10,000	-	10,000
505-52-4310-1300	Technical Services	40	121	800	290	800
505-52-4310-2202	Maintenance Equipment	996	246	1,000	592	1,000
505-52-4310-3100	Insurance & Bonds	1,888	2,297	2,500	909	2,000
505-52-4310-3202	Postage	4,801	4,486	4,750	2,178	5,000
505-52-4310-3300	Advertising	-	770	500	-	500
505-52-4310-3400	Printing	1,950	2,819	2,500	734	2,000
505-52-4310-3500	Travel	-	-	-	312	500
505-52-4310-3600	Dues	-	-	-	86	100
505-52-4310-3700	Training Expense	-	-	-	140	500
505-52-4310-3900	Contracted Services	2,617	1,369	10,000	7,685	10,000
Subtotal		\$ 15,771	\$ 17,652	\$ 36,050	\$ 14,927	\$ 36,400
<u>SUPPLIES</u>						
505-53-4310-1100	Office Supplies & Expenses	\$ 663	\$ 638	\$ -	\$ 419	\$ 1,200
505-53-4310-1700	Miscellaneous	487	-	-	42	50
505-53-4310-1701	Uniforms	-	43	-	-	-
Subtotal		\$ 1,150	\$ 681	\$ -	\$ 462	\$ 1,250
<u>INTERFUND CHARGES</u>						
505-55-4310-1100	Cost Allocation - General	\$ 19,981	\$ -	\$ -	\$ -	\$ -
505-55-4310-1500	Cost Allocation - Water Adm & Map	30,032	-	-	-	-
Subtotal		\$ 50,013	\$ -	\$ -	\$ -	\$ -
<u>DEBT SERVICE</u>						
505-58-4310-1001	Debt Service - Sewer Bond Debt	\$ 40,270	\$ 36,807	\$ 31,583	\$ 17,190	\$ 56,000
505-58-4310-2200	Interest on Leases	-	9	-	-	-
505-58-4310-4000	Bond Issuance Costs	32,235	-	-	-	-
Subtotal		\$ 72,505	\$ 36,816	\$ 31,583	\$ 17,190	\$ 56,000
Total Sewer Administration		\$ 139,439	\$ 108,400	\$ 174,548	\$ 88,636	\$ 211,787

CITY OF BLUE RIDGE

SEWER MAINTENANCE

2024

ACCOUNT NO.	CATEGORY RECAP	ACTUAL		AMENDED BUDGET	ACTUAL	CITY ADMIN.
		2021	2022	2023	JUNE 30 2023	PROPOSAL 2024
51	Personal Serv & Employee Ben.	\$ -	\$ 178,755	\$ 200,442	\$ 94,336	\$ 179,186
52	Purchased / Contractual Serv.	135,045	45,682	77,250	36,250	133,250
53	Supplies	77,041	74,915	107,472	39,255	106,972
54	Capital Outlay	370,890	1,088,773	2,085,000	257,323	3,610,000
55	Interfund Charges	230,309	-	-	-	-
58	Debt Service	5,072	40,525	38,955	21,499	38,955
Total operating expenses		\$ 818,357	\$ 1,428,651	\$ 2,509,119	\$ 448,664	\$ 4,068,363

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2023	2024
	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	-
	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	2.4

CITY OF BLUE RIDGE

SEWER MAINTENANCE

2024

BUDGETARY ACCOUNT SUMMARY

4331

ACCOUNT NO.	DESCRIPTION	ACTUAL 2021	ACTUAL 2022	AMENDED BUDGET 2023	ACTUAL JUNE 30 2023	CITY ADMIN. PROPOSAL 2024
<u>PERSONAL SERVICES & EMPLOYEE BENEFITS</u>						
505-51-4331-1100	Salaries & Wages	\$ -	\$ 131,956	\$ 120,631	\$ 57,770	\$ 108,341
505-51-4331-1300	Overtime	-	-	10,000	3,112	10,000
505-51-4331-2100	Group Insurance	-	35,138	44,097	24,450	37,823
505-51-4331-2200	FICA Tax	-	9,463	9,228	4,149	8,288
505-51-4331-2400	Retirement	-	(2,027)	8,278	4,020	7,996
505-51-4331-2700	Workers' Compensation	-	4,225	7,503	835	6,739
505-51-4331-2900	Other Employee Benefits	-	-	705	-	-
Subtotal		\$ -	\$ 178,755	\$ 200,442	\$ 94,336	\$ 179,186
<u>PURCHASED / CONTRACTUAL SERVICES</u>						
505-52-4331-1300	Engineering Services	78,618	1,618	\$ 15,000	4,478	\$ 15,000
505-52-4331-1300	Technical Services	-	-	-	2,732	-
505-52-4331-2202	Maintenance Equipment	31,111	9,777	20,000	10,428	20,000
505-52-4331-2320	Rental of Equipment	192	-	5,000	-	2,500
505-52-4331-3100	Insurance & Bonds	1,854	2,217	2,250	1,119	2,250
505-52-4331-3600	Dues	-	-	-	498	500
505-52-4331-3900	Contracted Services	10,715	19,501	20,000	13,711	80,000
505-52-4331-3905	Sewer Pumping Service	12,555	12,570	15,000	3,285	13,000
Subtotal		\$ 135,045	\$ 45,682	\$ 77,250	\$ 36,250	\$ 133,250
<u>SUPPLIES</u>						
505-53-4331-1101	Materials & Supplies	\$ 1,578	\$ 30	\$ 1,200	\$ -	\$ 1,200
505-53-4331-1110	Lines & System	2,601	5,299	15,000	242	15,000
505-53-4331-1210	Water/Sewage	523	538	600	338	600
505-53-4331-1230	Electricity	46,786	58,216	60,000	25,342	60,000
505-53-4331-1270	Gasoline	4,968	1,102	5,000	307	5,000
505-53-4331-1600	Small Equipment	1,088	404	5,000	1,216	5,000
505-53-4331-1701	Uniforms	-	1,397	3,000	677	2,500
505-53-4331-2201	Maint Buildings & Grounds	5,025	1,216	2,672	420	2,672
505-53-4331-2202	Maintenance Equipment	14,472	6,714	15,000	10,713	15,000
Subtotal		\$ 77,041	\$ 74,915	\$ 107,472	\$ 39,255	\$ 106,972
<u>CAPITAL OUTLAY</u>						
505-54-4331-1400	Infrastructure	\$ 370,890	\$ 1,088,773	\$ 2,085,000	\$ 257,323	\$ 3,610,000
505-54-4331-2100	Capital Outlay - Equipment	-	-	-	-	-
Subtotal		\$ 370,890	\$ 1,088,773	\$ 2,085,000	\$ 257,323	\$ 3,610,000
<u>INTERFUND CHARGES</u>						
505-55-4331-1100	Cost Allocation - General	\$ 9,280	\$ -	\$ -	\$ -	\$ -
505-55-4331-1505	Cost Allocation - Water Maint	221,029	-	-	-	-
Subtotal		\$ 230,309	\$ -	\$ -	\$ -	\$ -
<u>DEBT SERVICE</u>						
505-58-4331-1002	Debt Service - Sewer Bond Debt	\$ 5,072	\$ 40,525	\$ 38,955	\$ 21,499	\$ 38,955
Subtotal		\$ 5,072	\$ 40,525	\$ 38,955	\$ 21,499	\$ 38,955
Total Sewer Maintenance		\$ 447,467	\$ 1,428,651	\$ 2,509,119	\$ 448,664	\$ 4,068,363

CITY OF BLUE RIDGE
WASTEWATER TREATMENT PLANT
2024

ACCOUNT NO.	CATEGORY RECAP	ACTUAL 2021	ACTUAL 2022	AMENDED BUDGET 2023	ACTUAL JUNE 30 2023	CITY ADMIN. PROPOSAL 2024
51	Personal Serv & Employee Ben.	\$ 185,541	\$ 231,592	\$ 280,904	\$ 145,094	\$ 314,823
52	Purchased / Contractual Serv.	123,909	155,093	123,400	52,443	160,100
53	Supplies	176,118	199,066	200,600	82,951	207,050
54	Capital Outlay		80,800	3,000,000	22,500	4,900,000
58	Debt Service	50,934	2,907	35,100	1,449	3,012
	Total operating expenses	\$ 536,502	\$ 669,458	\$ 3,640,004	\$ 304,437	\$ 5,584,985

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2023	2024
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
550-52-4335-3900	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

2024

WATER ADMINISTRATION						
2024						
ACCOUNT		ACTUAL	AMENDED	AMENDED	ACTUAL	CITY ADMIN.
NO.	CATEGORY RECAP	2019	BUDGET	BUDGET	JULY 31	PROPOSAL
			2021	2022	2022	2023
51	Personal Serv & Employee Ben.	\$ 70,272	\$ 213,661	\$ 238,167	\$ 135,989	\$ 265,773
52	Purchased / Contractual Serv.	96,366	89,666	96,750	51,890	100,100
53	Supplies	31,324	8,221	7,250	2,560	7,450
55	Interfund Charges	116,381	-	-	-	-
57	Other Charges	3,116	5,698	44,000	-	55,000
58	Debt Service	641,832	240,810	532,217	154,710	504,000
Total operating expenses		\$ 959,290	\$ 558,057	\$ 918,384	\$ 345,149	\$ 932,323

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2023	2024
	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

2024

BUDGETARY ACCOUNT SUMMARY

4410

ACCOUNT NO.	DESCRIPTION	ACTUAL 2021	ACTUAL 2022	AMENDED BUDGET 2023	ACTUAL JUNE 30 2023	CITY ADMIN. PROPOSAL 2024
PERSONAL SERVICES & EMPLOYEE BENEFITS						
505-51-4410-1100	Salaries & Wages	\$ 72,137	\$ 151,523	\$ 157,484	\$ 85,898	\$ 168,049
505-51-4410-1300	Overtime	-	-	-	96	-
505-51-4410-1700	Indirect Cost Allocations	(30,032)	-	-	-	-
505-51-4410-2100	Group Insurance	19,645	41,891	55,515	37,824	68,771
505-51-4410-2200	FICA Tax	5,204	11,119	12,048	6,494	12,856
505-51-4410-2400	Retirement	2,806	2,816	8,891	5,389	12,402
505-51-4410-2700	Workers' Compensation	132	5,037	3,472	199	3,695
505-51-4410-2900	Other Employee Benefits	381	1,276	757	90	-
	Subtotal	\$ 70,272	\$ 213,661	\$ 238,167	\$ 135,989	\$ 265,773
PURCHASED / CONTRACTUAL SERVICES						
505-52-4410-1120	Bank Charges	18,813	10,648	14,000	7,483	14,000
505-52-4410-1200	Audit	5,800	8,475	6,000	-	6,300
505-52-4410-1201	Legal	6,526	9,044	5,000	-	5,000
505-52-4410-1300	Engineering Services	3,712	-	5,000	-	5,000
505-52-4410-1300	Technical Services	643	2,569	500	1,001	1,000
505-52-4410-2201	Maint Bldg & Grounds	-	-	-	1,125	-
505-52-4410-2202	Maintenance Equipment	4,082	3,198	2,750	2,853	3,500
505-52-4410-3100	Insurance & Bonds	11,567	14,625	12,500	5,774	12,500
505-52-4410-3201	Telephone & Internet	378	242	500	125	500
505-52-4410-3202	Postage	11,303	9,469	8,500	5,123	10,000
505-52-4410-3300	Advertising	2,241	1,073	1,500	2,555	1,500
505-52-4410-3400	Printing	4,550	5,447	5,000	1,714	5,000
505-52-4410-3500	Travel	1,014	-	2,000	1,588	2,300
505-52-4410-3600	Professional Dues	980	557	1,500	200	1,500
505-52-4410-3700	Training Expense	1,235	148	2,000	146	2,000
505-52-4410-3900	Contracted Services	23,523	24,169	30,000	22,203	30,000
	Subtotal	\$ 96,366	\$ 89,666	\$ 96,750	\$ 51,890	\$ 100,100
SUPPLIES						
505-53-4410-1100	Office Supplies & Expenses	\$ 4,521	\$ 3,726	\$ 3,000	\$ 1,184	\$ 3,000
505-53-4410-1101	Materials & Supplies	9,978	-	500	472	600
505-53-4410-1102	Cleaning & Paper Supplies	689	-	500	-	500
505-53-4410-1211	Water - Metered Special Events	-	3,131	-	-	-
505-53-4410-1600	Small Equipment	3,089	-	750	-	750
505-53-4410-1700	Misc	1,520	645	500	75	500
505-53-4410-1701	Uniforms	218	417	1,000	828	1,100
505-53-4410-2201	Maint Buildings & Grounds	11,309	195	1,000	-	1,000
505-53-4410-2202	Maintenance Equipment	-	108	-	-	-
	Subtotal	\$ 31,324	\$ 8,221	\$ 7,250	\$ 2,560	\$ 7,450
INTERFUND CHARGES						
505-55-4410-1100	Cost Allocation - General	\$ 116,381	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 116,381	\$ -	\$ -	\$ -	\$ -
OTHER COSTS						
505-57-4410-4000	Bad Debt Expense	\$ 3,116	\$ 5,698	\$ 5,000	\$ -	\$ 5,000
505-57-4410-9000	Contingencies	-	-	39,000	-	50,000
	Subtotal	\$ 3,116	\$ 5,698	\$ 44,000	\$ -	\$ 55,000
DEBT SERVICE						
505-58-4410-2200	Interest on Leases	\$ -	21	\$ -	\$ -	\$ -
505-58-4410-4000	Bond Issuance Costs	290,276	-	-	-	-
505-58-4410-4442	Debt Service - Bond Debt Water Pro	351,556	240,810	532,217	154,710	504,000
	Subtotal	\$ 641,832	\$ 240,810	\$ 532,217	\$ 154,710	\$ 504,000
	Total Water Administration	\$ 959,290	\$ 558,057	\$ 918,384	\$ 345,149	\$ 932,323

CITY OF BLUE RIDGE

WATER TREATMENT

2024

WATER TREATMENT						
ACCOUNT NO.	CATEGORY RECAP	ACTUAL 2021	ACTUAL 2022	AMENDED BUDGET 2023	ACTUAL JUNE 30 2023	CITY ADMIN. PROPOSAL 2024
51	Personal Serv & Employee Ben.	\$ 250,602	\$ 218,071	\$ 282,107	\$ 143,821	\$ 272,817
52	Purchased / Contractual Serv.	84,960	69,254	98,200	46,723	126,700
53	Supplies	198,965	247,571	235,350	100,240	244,150
54	Capital Outlay	-	6,155	100,000	-	100,000
Total operating expenses		\$ 534,527	\$ 541,051	\$ 715,657	\$ 290,785	\$ 743,667

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2023	2024
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

2024

BUDGETARY ACCOUNT SUMMARY

4430

ACCOUNT NO.	DESCRIPTION	ACTUAL 2021	ACTUAL 2022	AMENDED BUDGET 2023	ACTUAL JUNE 30 2023	CITY ADMIN. PROPOSAL 2024
<u>PERSONAL SERVICES & EMPLOYEE BENEFITS</u>						
505-51-4430-1100	Salaries & Wages	\$ 190,794	\$ 151,036	\$ 179,940	\$ 91,462	\$ 192,674
505-51-4430-1300	Overtime	-	-	10,000	5,157	10,000
505-51-4430-2100	Group Insurance	26,923	41,600	63,793	23,788	37,086
505-51-4430-2200	FICA Tax	11,270	11,239	14,530	7,113	15,505
505-51-4430-2400	Retirement	8,415	8,394	10,731	5,973	14,219
505-51-4430-2700	Workers' Compensation	12,197	5,002	3,113	10,147	3,333
505-51-4430-2900	Other Employee Benefits	1,003	801	-	180	-
Subtotal		\$ 250,602	\$ 218,071	\$ 282,107	\$ 143,821	\$ 272,817
<u>PURCHASED / CONTRACTUAL SERVICES</u>						
505-52-4430-1300	Engineering Services	661	-	10,000	-	25,000
505-52-4430-1300	Technical Services	594	-	1,500	779	2,500
505-52-4430-1310	Water Sample Testing	10,980	10,333	12,000	943	12,000
505-52-4430-2201	Maint Bldg & Grounds	2,195	1,019	5,000	122	5,000
505-52-4430-2202	Maintenance Equipment	31,857	11,010	25,000	15,794	35,000
505-52-4430-2203	Vehicle Maintenance	-	16	-	-	-
505-52-4430-3100	Insurance & Bonds	20,862	22,781	27,000	10,469	27,000
505-52-4430-3201	Telephone & Internet	3,187	11,645	3,500	1,182	3,500
505-52-4430-3500	Travel	1,626	62	1,000	32	1,500
505-52-4430-3600	Professional Dues	595	375	600	350	600
505-52-4430-3700	Training Expense	1,898	-	1,200	-	1,500
505-52-4430-3902	Lawn Maint Contract	9,447	8,580	10,000	6,975	11,700
505-52-4430-3900	Contracted Services	-	2,390	-	9,419	-
505-52-4430-3903	Sanitation Pick-Up	1,059	1,042	1,400	659	1,400
Subtotal		\$ 84,960	\$ 69,254	\$ 98,200	\$ 46,723	\$ 126,700
<u>SUPPLIES</u>						
505-53-4430-1100	Office Supplies & Expenses	\$ 2,583	\$ 1,277	\$ 2,000	\$ 228	\$ 2,000
505-53-4430-1101	Materials & Supplies	1,295	1,690	1,500	847	1,800
505-53-4430-1102	Cleaning & Paper Supplies	621	1,271	750	162	750
505-53-4430-1210	Water/Sewerage	37,628	52,704	40,000	23,137	40,000
505-53-4430-1230	Electricity	104,142	136,047	120,000	50,271	120,000
505-53-4430-1240	Propane	2,102	-	-	-	-
505-53-4430-1270	Gasoline	127	456	500	71	500
505-53-4430-1280	Chemicals	33,616	37,121	45,000	19,886	45,000
505-53-4430-1290	Lab Supplies	4,084	3,322	5,000	1,025	5,000
505-53-4430-1600	Small Equipment	553	-	6,500	939	15,000
505-53-4430-1701	Uniforms	1,004	122	2,100	43	2,100
505-53-4430-2201	Maint Buildings & Grounds	345	5,984	1,000	150	1,000
505-53-4430-2202	Maintenance Equipment	10,051	7,577	10,000	3,480	10,000
505-53-4430-2203	Maintenance Vehicles	815	-	1,000	-	1,000
Subtotal		\$ 198,965	\$ 247,571	\$ 235,350	\$ 100,240	\$ 244,150
<u>CAPITAL OUTLAY</u>						
505-54-4430-1300	Capital Outlay - Buildings	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000
505-54-4430-2100	Capital Outlay - Equipment	10,954	6,155	-	-	-
Subtotal		\$ 10,954	\$ 6,155	\$ 100,000	\$ -	\$ 100,000
Total Water Treatment		\$ 545,481	\$ 541,051	\$ 715,657	\$ 290,785	\$ 743,667

CITY OF BLUE RIDGE

WATER DISTRIBUTION

2024

ACCOUNT NO.	CATEGORY RECAP	ACTUAL 2021	ACTUAL 2022	AMENDED BUDGET 2023	ACTUAL JUNE 30 2023	CITY ADMIN. PROPOSAL 2024
51	Personal Serv & Employee Ben.	\$ 494,034	\$ 567,077	\$ 512,191	\$ 253,294	\$ 467,836
52	Purchased / Contractual Serv.	181,778	212,451	221,250	66,136	233,650
53	Supplies	372,060	396,839	322,300	155,891	326,200
54	Capital Outlay	179,212	261,736	2,435,000	131,608	2,330,000
55	Interfund Charges	29,287	-	-	-	-
58	Debt Service	9,007	64,883	170,502	17,905	170,502
Total operating expenses		\$ 1,265,378	\$ 1,502,987	\$ 3,661,243	\$ 624,833	\$ 3,528,188

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2023	2024
	Project Manager/GIS Coord P/T	0.3	0.5
	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
	Crew Laborer/Mapping	0.7	0.5
	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
	Total	7.1	6.6

CITY OF BLUE RIDGE

WATER DISTRIBUTION

2024

BUDGETARY ACCOUNT SUMMARY

4440

ACCOUNT NO.	DESCRIPTION	ACTUAL	ACTUAL	AMENDED BUDGET	ACTUAL	CITY ADMIN.
		2021	2022	2023	JUNE 30 2023	PROPOSAL 2024
<u>PERSONAL SERVICES & EMPLOYEE BENEFITS</u>						
505-51-4440-1100	Salaries & Wages	\$ 484,480	\$ 352,876	\$ 323,406	\$ 141,818	\$ 284,939
505-51-4440-1300	Overtime	-	-	10,000	9,108	10,000
505-34-4440-1700	Indirect Cost Allocation	(212,033)	\$ -	-	-	-
505-51-4440-2100	Group Insurance	118,359	99,562	111,394	62,182	111,582
505-51-4440-2200	FICA Tax	38,409	26,826	25,506	11,376	22,563
505-51-4440-2400	Retirement	28,052	27,981	21,769	11,971	21,029
505-51-4440-2700	Workers' Compensation	32,511	56,562	20,116	16,433	17,723
505-51-4440-2900	Other Employee Benefits	4,257	3,270	-	405	-
	Subtotal	\$ 494,034	\$ 567,077	\$ 512,191	\$ 253,294	\$ 467,836
<u>PURCHASED / CONTRACTUAL SERVICES</u>						
505-52-4440-1300	Engineering Services	22,652	14,064	10,000	6,165	12,000
505-52-4440-1300	Technical Services	2,113	610	5,000	4,089	7,000
505-52-4440-1310	Water Sample Testing	145	966	250	744	250
505-52-4440-2110	Garbage Pickup	-	439	-	2,333	5,000
505-52-4440-2201	Maint Bldg & Grounds	647	5,700	-	-	-
505-52-4440-2202	Maintenance Equipment	31,770	50,747	50,000	3,704	85,000
505-52-4440-2203	Maintenance Vehicles	9,957	1,281	10,000	643	10,000
505-52-4440-2320	Rental of Equipment and Vehicles	640	-	3,500	-	3,500
505-52-4440-3100	Insurance & Bonds	6,025	11,943	12,000	7,654	12,000
505-52-4440-3201	Telephone & Internet	2,507	2,115	2,000	1,321	2,000
505-52-4440-3500	Travel	5,064	1,349	3,000	4,807	3,000
505-52-4440-3600	Professional Dues	1,647	3,241	1,500	1,849	1,900
505-52-4440-3700	Training Expense	5,375	5,103	4,000	2,451	4,000
505-52-4440-3900	Contracted Services	58,085	54,017	80,000	30,377	48,000
505-52-4440-3902	Lawn Maint Contract	5,087	4,620	-	-	-
505-52-4440-3903	Contract Labor - Patching	30,065	56,255	40,000	-	40,000
	Subtotal	\$ 181,778	\$ 212,451	\$ 221,250	\$ 66,136	\$ 233,650
<u>SUPPLIES</u>						
505-53-4440-1100	Office Supplies & Expenses	\$ 1,096	\$ 505	1,600	\$ 99	1,000
505-53-4440-1101	Materials & Supplies	9,043	14,034	1,200	10,983	1,200
505-53-4440-1102	Cleaning & Paper Supplies	19	798	1,000	-	1,000
505-53-4440-1111	Lines & Systems	255,827	222,791	175,000	92,382	175,000
505-53-4440-1111	Lines & Systems - Reimb Materials	30,017	63,386	50,000	17,749	50,000
505-53-4440-1120	Materials & Supplies - Patching	2,437	5,979	5,000	529	5,000
505-53-4440-1121	Materials & Supplies - Stone	11,344	2,933	12,500	-	12,500
505-53-4440-1210	Water/Sewer	-	53	-	-	-
505-53-4440-1220	Propane	-	27	-	1,987	2,000
505-53-4440-1230	Electricity	8,891	13,746	15,000	6,780	15,000
505-53-4440-1270	Gasoline	11,893	26,281	18,000	10,408	18,000
505-53-4440-1600	Small Equipment	23,204	18,393	12,000	3,875	12,000
505-53-4440-1700	Misc.	381	-	-	-	-
505-53-4440-1701	Uniforms	3,556	3,854	7,000	3,681	7,000
505-53-4440-1702	Water Leak	390	-	500	-	500
505-53-4440-1710	Misc- Reimb for Damaged Probe	948	-	-	-	-
505-53-4440-2201	Maint Buildings & Grounds	582	14,272	10,000	3,452	10,000
505-53-4440-2202	Maintenance Equipment	6,675	2,832	6,000	2,474	6,000
505-53-4440-2203	Maintenance Vehicles	5,757	6,954	7,500	1,492	10,000
	Subtotal	\$ 372,060	\$ 396,839	\$ 322,300	\$ 155,891	\$ 326,200
<u>CAPITAL OUTLAY</u>						
505-54-4440-1400	Capital Outlay - Infrastructure	28,626	\$ 182,675	2,335,000	\$ 59,608	2,300,000
505-54-4440-2100	Capital Outlay - Equipment	61,145	43,511	25,000	-	30,000
505-54-4440-2200	Capital Outlay - Vehicles	\$ 89,441	35,550	\$ 75,000	72,000	\$ -
	Subtotal	\$ 179,212	\$ 261,736	\$ 2,435,000	\$ 131,608	\$ 2,330,000
<u>INTERFUND CHARGES</u>						
505-55-4440-1100	Cost Allocation - Shop	29,287	-	-	-	-
	Subtotal	\$ 29,287	\$ -	\$ -	\$ -	\$ -
<u>DEBT SERVICE</u>						
505-58-4440-1002	Debt Service - GEFA Loan	\$ 6,105	\$ 38,324	\$ 32,924	\$ 17,905	\$ 32,924
505-58-4440-1004	GMA/USDA Lease Payments	\$ 2,902	26,559	137,578	-	137,578
	Subtotal	\$ 9,007	\$ 64,883	\$ 170,502	\$ 17,905	\$ 170,502
	Total Water Distribution	\$ 1,265,378	\$ 1,502,987	\$ 3,661,243	\$ 624,833	\$ 3,528,188

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**CITY OF BLUE RIDGE
BUDGET
FISCAL YEAR 2024**



**DOWNTOWN DEVELOPMENT COMPONENT
UNIT FUND**

CITY OF BLUE RIDGE

DOWNTOWN DEVELOPMENT AUTHORITY COMPONENT UNIT 800

CATEGORY SUMMARY 2024

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. The DDA was abolished in 2023. Funds remaining in the fund are designated for the Downtown Restroom Facility Project.

REVENUE PROJECTIONS

ACCOUNT NO.	CATEGORY RECAP	ACTUAL 2021	ACTUAL 2022	AMENDED BUDGET 2023	ACTUAL JUNE 30 2023	CITY ADMIN. PROPOSAL 2024
31	Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
32	Licenses and Permits	-	-	-	-	-
33	Intergovernmental Revenues	80,960	98,253	78,125	43,565	-
34	Charges for Service	199,083	-	-	-	-
35	Fine and Forfeitures	-	-	-	-	-
36	Investment Income	-	-	-	-	-
37	Contributions and Donations	-	-	-	-	-
38	Miscellaneous Revenues	-	-	-	-	-
39	Other Financing Sources	-	-	150,000	-	400,000
Total Revenues		\$ 280,043	\$ 98,253	\$ 228,125	\$ 43,565	\$ 400,000

EXPENDITURES

ACCOUNT NO.	CATEGORY RECAP	ACTUAL 2021	ACTUAL 2022	AMENDED BUDGET 2023	ACTUAL JUNE 30 2023	CITY ADMIN. PROPOSAL 2024
51	Personal Services & Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
52	Purchased /Contractual Services	373	5,550	24,150	-	-
53	Supplies	-	-	6,000	10,260	-
54	Capital Outlay	-	-	197,975	-	400,000
57	Other Costs	-	-	-	-	-
58	Debt Service	-	-	-	-	-
61	Transfers Out	-	-	-	-	-
Total Expenditures		\$ 373	\$ 5,550	\$ 228,125	\$ 10,260	\$ 400,000

CITY OF BLUE RIDGE

DOWNTOWN DEVELOPMENT AUTHORITY COMPONENT UNIT FUND - 800

BUDGET SUMMARY

2024

ACCOUNT NO.	DESCRIPTION	ACTUAL 2021	ACTUAL 2022	AMENDED BUDGET 2023	ACTUAL JUNE 30 2023	CITY ADMIN. PROPOSAL 2024
Revenues:						
<u>INTERGOVERNMENTAL REVENUE</u>						
800-33-0000-7000	Local Government City Revenues	\$ 80,960	\$ 98,253	\$ 78,125	\$ 43,565	\$ -
	Subtotal	\$ 80,960	\$ 98,253	\$ 78,125	\$ 43,565	\$ -
<u>CHARGES FOR SERVICES</u>						
800-34-0000-7903	Parking Revenue	\$ 199,083	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 199,083	\$ -	\$ -	\$ -	\$ -
<u>OTHER FINANCING SOURCES</u>						
800-39-0000-1300	Use of Fund Balance	\$ -	\$ -	\$ 150,000	\$ -	\$ 400,000
	Subtotal	\$ -	\$ -	\$ 150,000	\$ -	\$ 400,000
	Total Revenues	\$ 280,043	\$ 98,253	\$ 228,125	\$ 43,565	\$ 400,000
Expenditures:						
7550	Downtown Development Authority					
<u>PURCHASED / CONTRACTUAL SERVICES</u>						
800-52-7550-1201	Legal	298	\$ 5,000	\$ 5,000	\$ -	\$ -
800-52-7550-3300	Marketing/Advertising	-	300	5,000	-	-
800-52-7550-3500	Travel	-	-	2,000	-	-
800-52-7550-3600	Professional Dues	-	-	150	-	-
800-52-7550-3700	Training Expense	75	250	2,000	-	-
800-52-7550-3900	Contracted Services	-	-	10,000	-	-
	Subtotal	\$ 373	\$ 5,550	\$ 24,150	\$ -	\$ -
<u>SUPPLIES</u>						
800-53-7550-1101	Materials & Supplies	\$ -	\$ -	\$ 6,000	\$ 10,260	\$ -
800-53-7550-1600	Small Equipment	-	-	-	-	-
	Subtotal	\$ -	\$ -	\$ 6,000	\$ 10,260	\$ -
<u>CAPITAL OUTLAY</u>						
800-54-7540-1402	Signage	\$ -	\$ -	\$ 97,975	\$ -	\$ -
	Infrastructure - Downtown Bathrooms	-	-	100,000	-	400,000
	Subtotal	\$ -	\$ -	\$ 197,975	\$ -	\$ 400,000
<u>OTHER COSTS</u>						
800-57-7550-9010	Additions to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Expenditures	\$ 373	\$ 5,550	\$ 228,125	\$ 10,260	\$ 400,000

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**CITY OF BLUE RIDGE
BUDGET
FISCAL YEAR 2024**



5 Year Projection of Capital Budget

5-YEAR PROJECTION OF CAPITAL BUDGET						
PROJECT NAME	2024	2025	2026	2027	2028	Totals
GENERAL FUND						
Police						
2 Police Vehicles		\$84,000		\$84,000		\$ 168,000
Public Works						
Street Sweeper		65,000				65,000
Service Truck	55,000					55,000
Front End Loader	195,000					195,000
Dump Truck and Pickup		250,000				250,000
2 Pickups			100,000			100,000
Road Resurfacing/Sidewalk Repairs	584,370	500,000	500,000	500,000	500,000	2,584,370
Downtown Storm Drainage Construction	800,000					800,000
Parks						
Storage Shed for Parks Equipment	10,000					10,000
Farmers Market		200,000	200,000	200,000		600,000
Truck Replacement		50,000				50,000
Downtown Gazebo	50,000					50,000
Total General Fund	\$ 1,694,370	\$ 1,149,000	\$ 800,000	\$ 784,000	\$ 500,000	\$ 4,927,370
HOTEL/MOTEL FUND						
Downtown Restroom Facility	\$880,000					880,000
Farmers Market Improvements	123,562	235,000	235,000	235,000		828,562
Downtown Park Expansion					135,000	135,000
Total Hotel/Motel Fund	\$ 1,003,562	\$ 235,000	\$ 235,000	\$ 235,000	\$ 135,000	\$ 1,843,562
SPLOST FUND						
Downtown Storm Drainage Construction (2018)	\$1,100,000					\$ 1,100,000
Roads, Drainage and Sidewalks	700,000	500,000	500,000	500,000	400,000	2,600,000
Total SPLOST Fund	\$ 1,800,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 400,000	\$ 3,700,000
WATER & SEWER FUND						
Water Treatment						
Dam Stabilization	\$ -	\$ -	250,000	\$ -	\$ -	250,000
Raw Water Intake/Vault	100,000	150,000	-	-	-	250,000
High Service Pump	-	175,000	-	-	-	175,000
Chemical Feed Systems	-	-	-	100,000	-	100,000
Clearwell	-	-	-	-	75,000	75,000
Truck	-	-	60,000	-	-	60,000
Total Water Treatment	\$ 100,000	\$ 325,000	\$ 310,000	\$ 100,000	\$ 75,000	\$ 910,000
Water Distribution						
College St Water Line	\$ -	100,000	\$ -	\$ -	\$ -	100,000
Truck	-	-	65,000	-	-	65,000
Water Line Repair/Replacement	100,000	100,000	100,000	100,000	100,000	500,000
Doxol St Water Main	-	75,000	-	-	-	75,000
North River Road Water Main	-	-	-	750,000	-	750,000
Austin St Water Main	150,000	-	-	-	-	150,000
Mountain Hideaway Water Main	50,000	-	-	-	-	50,000
Mountain Tops Booster Pump Station	-	225,000	-	-	-	225,000
Eagles Nest Booster Pump Station	-	350,000	-	-	-	350,000
Zone Meters	30,000	-	-	-	-	30,000
Backhoe	-	80,000	-	-	-	80,000
Mountain Tops Water Main	2,000,000	-	-	-	-	2,000,000
Total Water Distribution	\$ 2,330,000	\$ 930,000	\$ 165,000	\$ 850,000	\$ 100,000	\$ 4,375,000
Wastewater Treatment Plant						
Truck	\$ -	\$ -	65,000	\$ -	\$ -	65,000
Rehabilitation	4,900,000	-	-	-	-	4,900,000
Total Wastewater Treatment Plant	\$ 4,900,000	\$ -	\$ 65,000	\$ -	\$ -	\$ 4,965,000
Wastewater Collection System						
Fannin Inn Lift Station	\$ -	\$ -	150,000	\$ -	\$ -	150,000
Sewer Line Repair/Replacement	60,000	60,000	60,000	60,000	60,000	300,000
East First/Old Hwy 76 Sewer Main	250,000	250,000	-	-	-	500,000
Camera	-	55,000	-	-	-	55,000
Main Lift Station	-	-	1,500,000	-	-	1,500,000
Doxol St Sewer Main	-	100,000	-	-	-	100,000
Hall St Sewer Line	-	150,000	-	-	-	150,000
Industrial Lift Stations	3,300,000	-	-	-	-	3,300,000
Aska Lift Stations	-	1,750,000	-	-	-	1,750,000
Total Wastewater Collection System	\$ 3,610,000	\$ 2,365,000	\$ 1,710,000	\$ 60,000	\$ 60,000	\$ 7,805,000
Total Water and Sewer System	\$ 10,940,000	\$ 3,620,000	\$ 2,250,000	\$ 1,010,000	\$ 235,000	\$ 18,055,000
Total	\$ 15,437,932	\$ 5,504,000	\$ 3,785,000	\$ 2,529,000	\$ 1,270,000	\$ 28,525,932

GEFA Loan Funding	\$200,000/yr to be transferred from SPLOST to Water/Sewer Fund
Proposed GEFA DW Loan	DDA Fund Contribution with \$400K
ARPA	
GEFA with \$300K forgiveness	
GEFA with \$175K forgiveness	

**CITY OF BLUE RIDGE
BUDGET
FISCAL YEAR 2024**



Debt Service Schedule

DEBT SERVICE

DEBT TITLE /		BUDGET	ORIGINAL	BALANCE				2024 BUDGET	PAYOFF
DEPARTMENT	BUDGET ACCOUNT	ACCOUNT	ISSUE	AMOUNT	12/31/23	PRINCIPAL	INTEREST		
	LOAN	NUMBER	AMOUNT	ur					
Additions									
GENERAL FUND									
	GMA 2019 (2) Police Vehicles Lease	LEASE ONE	GMA 006-283-002	64,125	11,380	11,380	521		Mar-24
	GMA 2020 (1) Police Vehicle Lease		GMA 006-283-004	35,483	14,863	7,315	477		Sep-25
				99,608	26,243	18,695	998		
POLICE	DEBT SERVICE		100-58-3200-1000					19,693	
	GMA 2021 Heavy Equipment Excavator & Skid		GMA 006-283-005	121,180	61,430	19,877	1,834		Aug-26
STREET	DEBT SERVICE		100-58-4200-1000					21,711	
<i>LEASE ONE MAGNOLIA</i>									
	GMA 2019 Ford F-150 Park Vehicle Lease	LEAS	GMA 006-283-002	20,498	3,638	3,638	166		
PARK	DEBT SERVICE		100-58-6220-1000					3,804	Mar-24
TOTAL GENERAL FUND					\$ 91,311	\$ 42,210	\$ 2,998	\$ 45,208	
WATER AND SEWER FUND									
<i>BONDS</i>									
	Water & Sewer Refunding Bonds Series 2021			\$ 1,169,000	\$ 1,118,000	\$ 22,500	\$ 33,500		Aug-54
SEWER ADMIN	BOND DEBT SERVICE		505-58-4310-1001					\$ 56,000	
	Water & Sewer Refunding Bonds Series 2021			10,521,000	10,062,000	202,500	301,500		Aug-54
WATER ADMIN	BOND DEBT SERVICE		505-58-4410-4442					504,000	
<i>NOTES & LOANS PAYABLE</i>									
	GEFA CWSRF 16-012 Trackside Pump Station			675,000	597,042	31,670	5,185		
	GEFA CW2021037 Industrial Pump Stations			3,500,000	135,536	-	2,100		<i>int only</i>
SEWER DIST	DEBT SERVICE		505-58-4331-1002		732,578	31,670	7,285	38,955	
	GEFA CW2020018 Sewer Plant Rehab			5,000,000	-	-	3,000		<i>int only</i>
SEWER PLANT	DEBT SERVICE		505-58-4335-1002					3,000	
	GEFA DWSRF 16-007 Meter Replacement Phase 2			126,059	94,584	6,017	1,001		Jan-38
	GEFA DWSRF 16-036 Meter Replacement Phase 3			198,930	151,216	8,984	1,309		Sep-39
	GEFA DWSRF 17-017 Meter Replacement Phase 4			276,165	240,058	12,685	2,928		Jan-41
				601,154	485,858	27,686	5,238		
WATER DIST	DEBT SERVICE GEFA LOANS		505-58-4440-1002					32,924	
	USDA Backhoe Loan	USDA LOAN #12		40,500	22,166	4,103	859		Dec-28
	Truist - GMA Bricks & Mortar Lease Note # 000	BOND PAYABLE TO TRUIST		1,200,000	977,358	114,436	18,179		2031
					999,524	118,539	19,038		
WATER DIST	GMA/USDA LEASE PAYMENTS		505-58-4440-1004					137,577	
TOTAL WATER AND SEWER FUND					\$ 13,397,960	\$ 402,895	\$ 369,561	\$ 772,456	

**CITY OF BLUE RIDGE
BUDGET
FISCAL YEAR 2024**



Fund Balance Policy

CITY OF BLUE RIDGE

GENERAL FUND - FUND BALANCE POLICY

DEFINITIONS & CLASSIFICATIONS	AMOUNT
<u>Non-Spendable Fund Balance - per FY 2022 Audit.</u>	
Inventory Reserve	\$ 24,574
Prepaid Expenditures	16,149
Total Non-Spendable Fund Balance	\$ 40,723
<u>Restricted Fund Balance - External restriction required.</u>	
There are no restricted fund balance reserves in the General Fund.	\$ -
<u>Committed Fund Balance - City Council action required.</u>	
USE OF FUND BALANCE (per FY 2023 Adopted & Amended Budget, as aa	\$ 1,231,558
Includes \$400,000 previously designated by the City Council	
Total Committed Fund Balance	\$ 1,231,558
<u>Assigned Fund Balance - Management action required.</u>	
Assigned Fund Balance -CD previously designated by the City Council in 2014	\$ 185,350
<u>Unassigned Fund Balance - Minimum Threshold > or = to 25.0% of General Fund Expenditures</u>	\$ 1,561,716
Total Fund Balance per above	3,019,347
Total Fund Balance per FY 2022 Audit	3,019,347
Variance	\$ -
 <u>Minimum Level of Unassigned Fund Balance</u>	
Total General Fund Expenditures per 2023 Budget	\$ 4,539,150
Threshold > or = to 25% of General Fund Expenditures	25.00%
Total Minimum Level of Unassigned Fund Balance	\$ 1,134,788

