

FY2024 General Fund Budget City of Nelson

Account		FY2023	Proposed FY2024
Revenue			
100-0000-00-301610	Business and Occupation Tax	\$ 5,000.00	\$ 5,000.00
100-0000-00-311100	Property Taxes	\$ 113,000.00	\$ 42,160.00
100-0000-00-311190	Cherokee County Fire Tax	\$ 73,000.00	\$ 123,000.00
100-0000-00-311310	Motor Vehicle Tax	\$ 3,000.00	\$ 3,000.00
100-0000-00-311315	Motor Vehicle TAVT	\$ 51,000.00	\$ 51,000.00
100-0000-00-311320	Mobile Home Tax	\$ -	\$ -
100-0000-00-311350	Railroad Equipment Car Taxes	\$ 85.00	\$ 300.00
100-0000-00-311600	Real Estate Transfer and Intangible	\$ 6,900.00	\$ 6,900.00
100-0000-00-311710	Franchise Taxes Electrical	\$ 29,000.00	\$ 33,500.00
100-0000-00-311730	Franchise Taxes Natural Gas	\$ 4,500.00	\$ 5,500.00
100-0000-00-311750	Franchise Taxes Cable TV	\$ 3,200.00	\$ 5,000.00
100-0000-00-311760	Franchise Taxes Telephone	\$ 4,000.00	\$ 4,500.00
100-0000-00-313100	Local Option Sales Tax - Pickens	\$ 141,846.00	\$ 201,320.00
100-0000-00-316200	Insurance Premium Tax	\$ 117,760.00	\$ 110,000.00
100-0000-00-319000	Penalties and Interest on Delinquent	\$ 200.00	\$ 200.00
100-0000-00-321291	Sanitation - Private Provider Permit	\$ 30.00	\$ 30.00
100-0000-00-321910	Regulatory Fee	\$ 1,300.00	\$ 500.00
100-0000-00-322110	Building Permits and Inspections	\$ 1,500.00	\$ 1,500.00
100-0000-00-322120	Zoning and Land Use Fees	\$ -	\$ -
100-0000-00-322140	Sign Permit Fee	\$ -	\$ -
100-0000-00-334000	State Government Grants LMIG	\$ 20,948.00	\$ 20,948.00
100-0000-00-335100	Homeowners Tax Relief	\$ -	\$ -
100-0000-00-341910	Election Qualifying Fee	\$ -	\$ -
100-0000-00-344110	Sanitation Fees Received	\$ 38,000.00	\$ 38,000.00
100-0000-00-347910	Ball Field Rental	\$ 500.00	\$ 1,000.00
100-0000-00-351170	Municipal Court Fines	\$ -	\$ -
100-0000-00-361000	Interest Income	\$ 1,100.00	\$ 1,100.00
100-0000-00-371002	GMA Grants - Contributions from Private Sources		
100-0000-00-371100	Museum Donations	\$ 50.00	\$ 50.00
100-0000-00-380000	Use of Prior Year Reserves	\$ -	\$ -
100-0000-00-389000	Miscellaneous	\$ 3,000.00	\$ 3,000.00
100-0000-00-391200	Operating Transfers	\$ -	\$ -
100-0000-00-391210	Debt Pmt SPLOST/City Hall	\$ -	\$ -
100-0000-00-392100	Sale of assets	\$ -	\$ -
100-0000-00-393500	Proceeds from Capital Lease	\$ -	\$ -
		\$ 618,919.00	\$ 657,508.00
			\$ 38,589.00

Expenses		FY2023	Proposed FY2024
City Council			
100-1110-10-521100	Official/Administrative Service	\$ 6,000.00	\$ 6,500.00
100-1110-10-521100	FICA	\$ -	\$ 520.00
100-1110-10-523500	Travel	\$ 1,050.00	\$ 4,000.00
100-1110-10-523700	Education & Training	\$ 1,050.00	\$ 1,500.00
100-1110-10-531100	Supplies/Material/Postage	\$ 250.00	\$ 250.00
		\$ 8,350.00	\$ 12,770.00

City Clerk			
100-1130-10-511100	Salaries & Wages	\$ 49,920.00	\$ 62,000.00
100-1130-10-512100	Group Insurance	\$ -	\$ -
100-1130-10-512200	FICA	\$ 3,994.00	\$ 4,960.00
100-1130-10-523100	Insurance	\$ 3,000.00	\$ 3,000.00
100-1130-10-512400	Retirement	\$ -	\$ -
100-1130-10-512700	Workers Compensation Insurance	\$ 400.00	\$ 400.00
100-1130-10-523500	Travel	\$ 1,000.00	\$ 1,000.00
100-1130-10-523600	Dues & Fees	\$ 200.00	\$ 200.00
100-1130-10-523700	Education & Training	\$ 1,000.00	\$ 1,000.00
		\$ 59,514.00	\$ 72,560.00

Mayor			
100-1310-10-521100	Compensation/Service	\$ 1,200.00	\$ 1,800.00
100-1310-10-512200	FICA	\$ -	\$ 144.00
100-1310-10-523500	Travel	\$ 1,000.00	\$ 1,000.00
100-1310-10-523700	Education & Training	\$ 400.00	\$ 1,000.00
		\$ 2,600.00	\$ 3,944.00

Administrative			
100-1500-10-511100	Salaries & Wages	\$ 21,060.00	\$ 49,000.00
100-1500-10-512200	FICA	\$ 1,800.00	\$ 3,920.00
100-1500-10-512700	Workers Compensation Insurance	\$ 300.00	\$ 300.00
100-1500-10-512910	Annual Bonus		
100-1500-10-521200	Professional Services (Attorney)	\$ 8,500.00	\$ 8,500.00
100-1500-10-521220	Professional Services (Payroll Service)	\$ 2,500.00	\$ 2,500.00
100-1500-10-521230	Professional Services (Audit)	\$ 16,500.00	\$ 17,500.00
100-1500-10-521260	Bank charges	\$ 100.00	\$ 100.00
100-1500-10-521310	Technical Services	\$ 6,200.00	\$ 500.00
100-1500-10-522200	Repairs and Maintenance	\$ 1,000.00	\$ 500.00
100-1500-10-522320	Equipment Rental	\$ 4,300.00	\$ 100.00
100-1500-10-523200	Communications	\$ 500.00	\$ 100.00
100-1500-10-523100	Insurance - GIRMA	\$ 11,000.00	\$ 14,000.00
100-1500-10-523300	Advertising	\$ 2,500.00	\$ 2,800.00
100-1500-10-523400	Printing & Binding	\$ 3,300.00	\$ 1,000.00

100-1500-10-523500	Travel	\$	500.00	\$	1,000.00
100-1500-10-523600	Dues & Fees	\$	12,000.00	\$	12,000.00
100-1500-10-523700	Education & Training	\$	1,000.00	\$	1,000.00
100-1500-10-523900	Other Services (City Events)	\$	5,000.00	\$	3,000.00
100-1500-10-523910	Municipal Retreat	\$	1,500.00	\$	500.00
100-1500-10-530100	Subscriptions	\$	550.00	\$	550.00
100-1500-10-531100	Supplies/Material/Postage	\$	7,933.00	\$	7,500.00
100-1500-10-531300	Food	\$	1,900.00	\$	1,000.00
100-1500-10-531400	Books & Periodicals	\$	400.00	\$	400.00
100-1500-10-542400	Computer Equipment & Maintenance	\$	4,000.00	\$	4,200.00
100-1500-10-574010	Bad Debt Expense - Inactive Sanitation Accounts				
100-1500-10-579000	Contingencies	\$	24,760.00	\$	24,760.00
		\$	139,103.00	\$	156,730.00

City Hall

100-1610-10-522130	Custodial Services	\$	500.00	\$	1,500.00
100-1610-10-522200	Repairs and Maintenance	\$	4,000.00	\$	1,000.00
100-1610-10-523100	Insurance				
100-1610-10-523200	Communications	\$	3,800.00	\$	3,800.00
100-1610-10-531210	Water	\$	500.00	\$	500.00
100-1610-10-531220	Natural Gas	\$	1,100.00	\$	1,100.00
100-1610-10-531230	Electricity	\$	2,500.00	\$	2,500.00
100-1610-10-541200	Site Improvements (Capital Outlay)	\$	3,800.00	\$	1,000.00
100-1610-10-541300	Building (Capital Outlay)				
100-1610-10-541301	Capital Outlay- Building Improvement				
100-1610-10-541400	Infrastructure (Capital Outlay)				
100-1610-10-542300	Furniture & Fixtures	\$	1,000.00	\$	1,000.00
		\$	17,200.00	\$	12,400.00

Municipal Court

100-2650-80-521200	Professional Services (Attorney)	\$	700.00	\$	500.00
100-2650-80-523500	Travel				
100-2650-80-523600	Dues & Fees				
100-2650-80-523700	Education & Training	\$	325.00	\$	325.00
100-2650-80-531100	Supplies/Material/Postage	\$	50.00	\$	50.00
100-2650-80-591100	Payments to Other Agencies				
		\$	1,075.00	\$	875.00

Intergovernmental Expenditures

100-9000-00-571000	Cherokee County Fire Service	\$	117,000.00	\$	118,500.00
		\$	117,000.00	\$	118,500.00

Electricity/Street Lights

100-4260-45-531230	Electricity - Street Lights	\$	26,500.00	\$	18,000.00
		\$	26,500.00	\$	18,000.00

Sanitation Department

100-4520-10-511100	Salaries & Wages	\$	27,520.00	\$	46,000.00
100-4520-10-512200	FICA	\$	2,203.00	\$	3,680.00
100-4520-10-512700	Workers Compensation Insurance	\$	1,600.00	\$	1,600.00
100-4520-10-512910	Annual Bonus	\$	-	\$	-
100-4520-10-522200	Repairs and Maintenance	\$	12,000.00	\$	4,000.00
100-4520-10-523100	Insurance	\$	-	\$	-
100-4520-10-523600	Dues & Fees				
100-4520-10-523900	Landfill Fees	\$	11,500.00	\$	12,500.00
100-4520-10-523920	Dumpster Rental	\$	9,000.00	\$	9,000.00
100-4520-10-531100	Supplies/Material/Postage	\$	750.00	\$	750.00
100-4520-10-531270	Gasoline	\$	1,600.00	\$	3,200.00
100-4520-10-542200	Capital Outlay - Vehicles				
100-4520-10-522310	Lease - Land	\$	12,000.00	\$	13,000.00
100-4520-10-582200	Interest - Vehicles				
100-4520-55-541400	Infrastructure (Capital Outlay)				
		\$	78,173.00	\$	93,730.00

Maintenance Department

100-4900-00-511100	Salaries & Wages	\$	79,040.00	\$	92,000.00
100-4900-00-511200	Contract Labor	\$	5,000.00	\$	3,000.00
100-4900-00-511110	Temporary Employee Salary				
100-4900-00-512200	FICA	\$	6,325.00	\$	7,360.00
100-4900-00-512700	Workers Compensation Insurance	\$	3,100.00	\$	3,100.00
100-4900-00-512910	Annual Bonus	\$	-	\$	-
100-4900-00-522200	Repairs and Maintenance	\$	10,000.00	\$	6,500.00
100-4900-00-523100	Insurance	\$	6,000.00	\$	6,000.00
100-4900-00-531100	Supplies/Material/Postage	\$	5,000.00	\$	5,000.00
100-4900-00-531210	Water	\$	240.00	\$	240.00
100-4900-00-531220	Natural Gas	\$	1,200.00	\$	1,200.00
100-4900-00-531230	Electricity	\$	1,650.00	\$	1,650.00
100-4900-00-531270	Gasoline	\$	3,400.00	\$	3,600.00
100-4900-00-531600	Small Equipment	\$	2,000.00	\$	1,000.00
100-4900-00-531700	Other Supplies (Signs/Materials)	\$	2,500.00	\$	1,000.00
100-4900-00-542200	Capital Outlay - Vehicles/Equipment	\$	1,000.00	\$	1,000.00
100-4900-00-542210	LMIG (outgoing)	\$	20,949.00	\$	20,949.00
		\$	147,404.00	\$	153,599.00

Library

100-6500-10-530100	Subscriptions	\$	1,000.00	\$	1,000.00
100-6500-10-571000	Cherokee County IGA	\$	3,000.00	\$	3,000.00
		\$	4,000.00	\$	4,000.00

Museum

100-6172-10-523900	Misc.	\$	500.00	\$	500.00
		\$	500.00	\$	500.00

Building Department

100-7220-10-521200	Professional Services	\$	2,000.00	\$	2,000.00
100-7220-10-523700	Education & Training				
100-7220-30-521200	Professional Services (Attorney)	\$	500.00	\$	500.00
100-7220-40-531100	Supplies/Material/Postage	\$	200.00	\$	200.00
		\$	2,700.00	\$	2,700.00

Planning and Zoning Department

100-7350-40-521200	Professional Services (Attorney)	\$	500.00	\$	500.00
100-7350-40-523300	Advertising	\$	200.00	\$	200.00
100-7350-40-523700	Education & Training				
100-7350-40-531100	Supplies/Material/Postage	\$	500.00	\$	500.00
		\$	1,200.00	\$	1,200.00

Parks and Recreation Department

100-7500-10-522130	Custodial Services				
100-7500-10-522200	Repairs and Maintenance	\$	10,000.00	\$	2,000.00
100-7500-10-531210	Water	\$	500.00	\$	700.00
100-7500-10-531230	Electricity	\$	2,100.00	\$	2,300.00
100-7500-10-541200	Site Improvements (Capital Outlay)	\$	1,000.00	\$	1,000.00
		\$	13,600.00	\$	6,000.00

Total Expenditures		\$	618,919.00	\$	657,508.00
Revenues over Expenditures		\$	-	\$	-
	FY2024 Increase			\$	38,589.00
					6%