City of St. Marys, Georgia
City of St. Marys FY2024 Budget



Adopted Version - 6/20/2023

Last updated 12/27/23

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ABOUT ST. MARYS

Elected Officials

FY2024
St. Marys
Elected Officials



John F. Morrissey, Mayor



Artie Jones, Jr., Council Member



Dave Reilly, Council Member



Steve Conner, Council Member



Allen Rassi, Council Member



Chad Ingram, Council Member



Lisa James, Council Member

418 OSBORNE STREET - ST. MARYS, GEORGIA 31558
www.stmarysga.gov (http://www.stmarysga.gov)

To the Honorable Mayor and Council Members
Citizens of the City of St. Marys
Fellow Employees

RE: THE FISCAL YEAR 2023-2024 Budget

The Finance Department is pleased to submit this official document for the Annual Operating Budget for Fiscal Year 2024, which begins July 1, 2023, and ends June 30, 2024. This budget represents the collaboration of discussions and efforts from City Departments, Management, and Elected Officials. This balanced budget for Fiscal Year 2024 conforms to all applicable guidelines, laws, and regulations.

The adopted budget is a policy instrument and is one of the most important decisions the City Council makes toward identifying the future of the City. The adopted budget provides the allocated resources and establishes a direction for the community. The budget provides for its residents:

- A safe and secure community.
- An environmentally sensitive community.
- An aesthetically pleasing community.
- A community that supports and recognizes the importance of diverse recreational, social, and cultural activities and events.
- A community that is hospitable, supportive, friendly, caring, and encourages a sense of community.
- A community that fosters prosperity.

We desire to pursue excellence in the quality of service and maximize all resources, all the while keeping expenditures to a minimum. It is a challenge to provide excellent services with limited resources. This document provides the groundwork that guides the operational and financial planning for the City. During the budget process, fiscal decisions had to be made, including determining capital needs and addressing future growth.

The population of St. Marys is 18,200 for the 2020 Census and has grown significantly over the past several decades. The past 30 years have shown a population growth of 123% (1990, 8,187 to 2020, 18,200). This growth is attributed to low taxes, low crime, mild weather, accessibility to I-95, Jacksonville airport, an excellent school system, and neighboring Kings Bay Naval Submarine Base.

A government's true test is ensuring long-term operations without a disruptive impact upon the people we serve. The City must maintain an expenditure rate that does not exceed its revenue growth, allowing itself the flexibility to respond to changing conditions. The City maintains a AA rating with Standards and Poors.

Budget Purpose

The City of St. Marys provides full services for its citizens. These services include police and fire protection, community planning and development, building-code enforcement services, construction/road repair, water, and sewer utilities, along with other support obligations for the City government.

The subsequent information is provided to assist the citizens, elected officials, management, and all other readers in understanding the purpose of this approved budget document, in addition to finding needed information.

The budget is intended to serve the following four major purposes:

A ***policy document*** for elected officials and administration to understand how the current year goals and priorities link with the overall long-term policies of the City; and what processes are used in adopting and amending the budget. Also, included in each department's budget are purpose statements, goals, and performance measures, along with prior year accomplishments.

A ***financial plan*** that summarizes and details the cost to the citizens for current and approved service levels. It is also used by the administration and department heads to know exactly how to pay for the services we provide. Included in the document is the adopted FY2024 budget ordinance, summarizing revenues and expenditures at the fund level. Detailed information is included in each Fund's budget information.

The document serves as an ***operation guide*** for departments that receive funding, to be able to identify the resources and staffing requirements needed to meet the department's objectives and to provide the best quality service to the citizens.

The document is a ***communication device*** for varied users who require budget information. This document is designed to be user-friendly by providing summary information in the text, charts, tables, and graphs. This document is available on our website at www.stmarysga.gov (http://www.stmarysga.gov).

Goals for FY 2024

The FY 2024 budget is based on the following goals:

- Provide cohesive economic development programs and initiatives in order to promote economic opportunity within the City.
- Assure our fiscal sustainability by ensuring that quality municipal services and operations are provided efficiently and are financially sustainable.
- Enhance citizen engagement on City-related issues.
- Strengthen Military/City relationships and partnerships.
- Support and develop infrastructure within the City to meet current standards and to plan for the future in a financially sustainable manner.
- Provide environmental stewardship and sustainable management of our natural resources and history (structures and culture).

FY 2023 in Review

The City of St. Marys has implemented new development projects as well as the continuation of new residential construction. This along with other initiatives already in place will improve the City's economic stability and enable the ability to build a strong foundation for the future. Projects include:

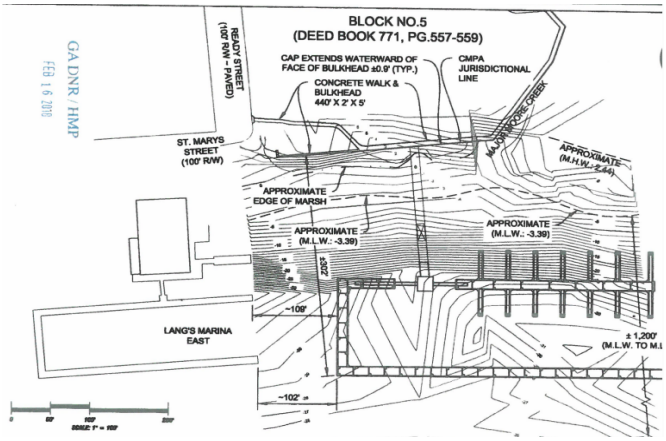
1. The City entered into an agreement with Raydient LLC for a planned development consisting of 1,800 acres near Exit 1 of I-95. This development will expand the City's tax base, provide a "front door" to the City on St. Marys Road, as well as promote the general health, safety and economic well-being to the citizens.
2. In January 2022 City Council approved an intergovernmental agreement with the Joint Development Authority (JDA) for the development of the former St. Marys Airport into the St. Marys Commerce Park. Construction began in FY2023 for the construction of infrastructure for this project and is continuing into FY2024.
3. A contract was entered into with Cumberland Service for solid waste collection for the City which resulted in a higher collection fee for customers. The change has seen more efficient and reliable service for our customers.
4. The council approved a $1 per hour wage increase for all employees along with the pay scale which will help align the City's salaries with the current market.
5. Road enhancements with the Local Maintenance Improvement Grant will continue.
6. In Spring 2019, voters approved 1% Special Purpose Local Option Sales Tax (SPLOST VIII). These funds will be used for bond debt retirement.
7. Continue conversion to radio water read meters.
8. The City continues to work toward bringing in new business and retaining current.

FY 2024 Major Initiatives

The City of St. Marys continues to focus on opportunities to provide progressive public services with the resources provided, and to provide a City with an attitude of community while providing a foundation for a strong economic future. Initiatives for FY2024 include:

1. The St. Marys Intercoastal Gateway Marina project will be completed and open for business in FY2024. The marina will be a welcome addition to our picturesque waterfront.

2. The St. Marys City Hall building has undergone extensive repairs in the past several years. Because of the continued repairs and limited space to house an expanding staff, the City is exploring the options for possible relocation of City Hall.
3. Plans are underway for the development of a hotel at the Gateway property adjacent to the marina that will include a meeting area and restaurant to serve the area.
4. Jacoby Development, owners of the “old mill” property, have plans continuing for Cumberland Inlet, a multi-million-dollar project mixed-use destination eco-tourism community.
5. In Spring 2019, Voters approved 1% Special Purpose Local Option Sales Tax (SPLOST VIII). These funds will be used for bond debt retirement to keep from passing the cost to citizens.
6. New Fire trucks are included in the FY2024 budget in accordance with the Five-Year Master Plan.
7. Improvements to Orange Hall, including enhancements to the basement area and the addition of an outdoor kitchen, have been budgeted to make the facility more functional for use.
8. Approval of additional playground equipment for the park will further the enjoyment of the Howard Gilman Waterfront Park for families.
9. Road enhancements with the Local Maintenance Improvement Grant will continue.
10. The City will refurbish the Tilden Morris Marsh walk.
11. The City continues to work toward bringing in new business and retaining current businesses in St. Marys. The following tools will be considered to assist the City in this effort:
12. Identify vendors conducting business with various entities (i.e., base, school district, etc.) to ascertain potential opportunities for local vendors.
13. Continue business recruiting.
14. Create incentives to attract business.



St. Marys Intercoastal Gateway Marina

Foundation for the Budget

The City of St. Marys started the initial planning of the budget preparation by evaluating the level of service expected by our citizens while being fiscally responsible. State and local economic conditions and mandates that affected the City were reviewed to ensure that the best possible budget was implemented for the citizens.

Revenue

The City took a hard look at revenue projections for FY 2024. The City has certain assumptions incorporated into our revenue forecast, and projections continue to be conservative yet realistic. The following section is a brief explanation of the assumptions and the effect on projected revenue.

Property Taxes

The City’s digest has increased from $629,782,038 in 2021 to $770,769,010 in 2022. Given the fact that new construction has continued to maintain an upward trend over the past years, a 12% increase in real and personal property taxes was budgeted in FY2024. The City has also seen an upward trend in motor vehicle tax, local option sales tax collections, and insurance premium taxes. Upon careful analysis of revenue collections and the continuance of new growth in building, the City has increased its general fund revenues by 8.92%. For FY 2024, property taxes (current and back taxes) provide 27.54% of the General Fund Revenue, which has been budgeted to collect $4.9 million.

Miscellaneous Taxes

In FY 2024, personal property taxes, railroad, and franchise taxes are expected to increase, as well as real estate transfer tax due to housing sales. LOST revenue has continued to rise and has maintained a steady increase since FY2020.

Licenses and Permits

Licenses, fees, and building permits for FY 2024 are projected to increase due to the influx of new development and construction.

Charges for Services, Fines, and Forfeitures, and Miscellaneous

Overall, charges for services are budgeted conservatively to remain consistent with last year. These charges encompass minor revenues compared to the overall General Fund Revenue Budget. Fines and forfeitures are budgeted to increase somewhat based on past years collections.

Budgeted revenue for the City's general fund has increased from $16.6 million in FY2023 to $18 million in FY2024.

Below is a breakdown of the general fund budgeted revenue for FY2024.

FY2024 Budget General Fund Revenue	
Revenue Source	FY2024 Budget
Taxes	$ 11,379,352
Licenses & Permits	$ 660,400
Charges for Services	$ 140,400
Fines & Forteitures	$ 206,700
Investment Income	$ 140,000
Contributions & Donations	$ 100
Miscellaneous Revenue	$ 2,510,287
Other Funding Sources	$ 3,055,517

Expenditures

Although we were unable to fund all requests made for this fiscal year, mainly capital costs, this budget allows us to maintain the current service levels expected from our citizens while being fiscal responsible of City funds.

Below is a chart of the approved FY2024 budgets for the City of St. Marys. Each fund is represented, as well as each expenditure category.

FY2024 Budgeted Expenses				
Fund	Personnel Services	Operating Expenses	Capital/Other Costs/Debt	Total Budget
General Fund	$ 8,822,748	$ 4,758,505	$ 4,511,503	$18,092,756
Water/Sewer	$ 1,788,719	$ 5,156,967	$ 8,974,040	$15,919,726
Solid Waste	$ 117,271	$ 2,648,010	$ 249,500	$ 3,014,781
ARPA	--	--	$ 3,514,996	$ 3.514.996
Multi-Grant	--	--	$ 776,000	$ 776,000
TAD	--	--	$ 500,000	$ 500,000
Tourism	$ 135,692	$ 192,858	$ 23,000	$ 351,550
Hotel/Motel	--	--	$ 353,215	$ 353,215
SPLOST VIII	--	--	$ 2,000,000	$ 2,000,000
LMIG	--	--	$ 200,000	$ 200,000
Aquatic Center	$ 370,391	$ 220,100	$ 125,000	$ 715,491
St. Marys Marina	$ 118,085	$ 71,915	$ 10,000	$ 200,000
Speed Detection	--	--	$ 100,000	$ 100,000
Commerce Park	--	--	$ 7,000,000	$ 7,000,000
Debt Service - Commerce Park	--	--	$ 612,200	$ 612,200
Exit 1 Project	--	--	$30,000,000	$30,000,000

Debr Service -Exit 1	--	--	$ 1,493,896	$ 1,493,896

Personnel Services

The City of St. Marys greatest asset are the employees who perform the day-to-day operations. Personnel positions are carefully addressed to ensure the community's service delivery needs. The City is committed to its employees; therefore, all employee programs and benefits were evaluated for funding ability. Due to the changing workforce environment, we now face, the City has been challenged with recruiting and retaining employees. To help the City compete in the current wage market, the Council approved a $1 per hour increase in FY2023 for all employees, and an additional $1 per hour increase for all employees to be implemented in FY2024. The overtime levels in other departments have increased due to the number of vacant positions in the City.

For several years, the City has experienced large increases in health insurance premiums. This year a 10% increase was budgeted after a rate increase in FY2023. Also, the City realized an increase in the health clinic partnership with Camden County. This results from increased utilization and allowing all full-time employees the ability to use the health clinic.

Operation

The City of St. Marys is experiencing steady growth as development continues to increase. As stated above, the City's personnel services are continually assessed to ensure operational needs are met. Increased costs of supplies have necessitated an increase in operating expenses in all departments. Every effort is being made to ensure the operation of the City of St. Marys is being conducted with the highest quality of service while maintaining frugality. The FY2024 budget was constructed with these expectations in the forefront.

Capital

The priorities of St. Marys have changed significantly over the past several years. It has been our goal to provide the best possible services for the residents of the City of St. Marys while continuing to operate with limited funds. The City assessed its capital budget very carefully this year. The City continues construction on the St. Marys Commerce Park. Revenue bonds were issued FY2023 for the funding of this project and will be repaid with TAD revenue. A bond was passed in May 2023 for the development of Exit 1 on Interstate 95. This project is planned to be a mixed-use development that includes a mix of residential, retail, and professional businesses. Upgrades to Orange Hall with the addition of a meal prep area will make the location more conducive to becoming an events location. Since drainage is an issue due to being a coastal community, the city continues to complete drainage projects. The other capital purchases were for the replacement of assets coming to the end of their life cycle, which will not have a significant effect on the future operating budgets.

Conclusion

The City of St. Marys is experiencing growth that has not been seen in many years. The task at hand is to provide citizens with exceptional services while preparing for the future while maintaining the financial integrity of the City.

Even though the FY2024 budget was a challenge, the budget planning was a success due to the impactful decisions made by City Council, City Manager, and City Staff. This budget shows a balance between continuing to protect the City's historic past, preparing for a resilient future while minimizing the cost associated with operations.

The preparation of this budget could not have been accomplished without the hard work of City Staff. They have made great efforts to cut expenses, and work with fewer staff members while continuing to provide outstanding levels of service. The Council, City Manager, and I express our sincere appreciation to all of you for your dedication to this great City.

Sincerely,



Marsha Klecan, Finance Director
City of St. Marys, Georgia

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of St. Marys
Georgia

For the Fiscal Year Beginning

July 01, 2020

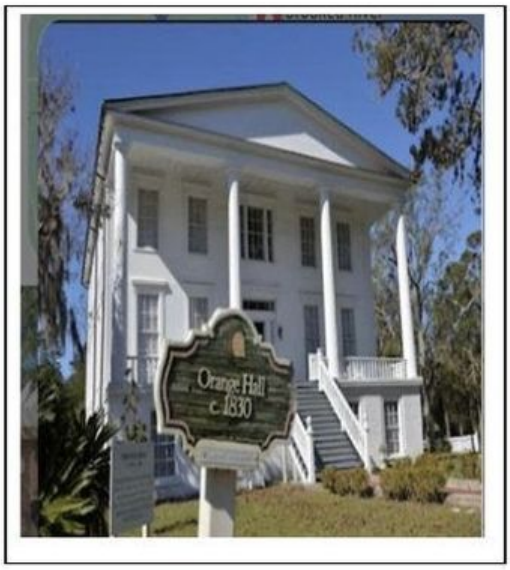
Christopher P. Morrill

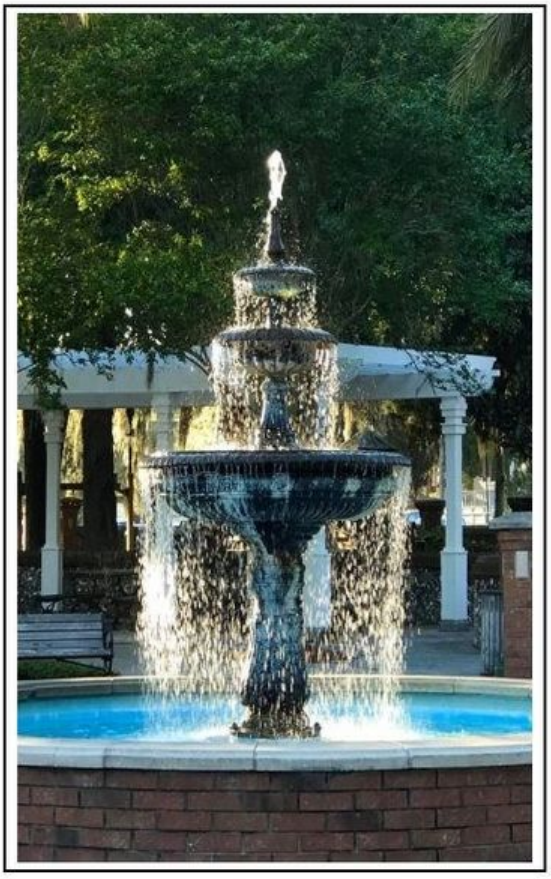
Executive Director

St. Marys Goals, Vision, and Mission Statements

City's Vision Statement

Protecting our historic past while preparing for and building a reliant future.





City's Mission Statement

The mission of the City of St. Marys is to provide the most responsive and progressive public services within the resources provided so that our citizens can enjoy the best possible quality of life.

City Goals

1. Provide cohesive economic development programs and initiatives in order to promote economic opportunity within the City.
   - Identify vendors of various entities (i.e., Navy Base, school district, businesses, etc.) to ascertain potential opportunities for local vendors (either existing vendors or to be developed).
   - Continue recruiting trips.
   - Provide a summary of economic development incentives available to the city for economic development.
   - Continue to work with and support the Joint Development Authority (JDA), including assisting the JDA with the development of a “spec building” as warranted.

2. Assure our fiscal sustainability by ensuring quality municipal services and operations are provided efficiently and are financially sustainable.
   - Continue positive financial reporting.
   - Obtain Governmental Finance Officers Association recognition for budget and Certified Annual Financial Report.
   - Continue to be in compliance with the City Council's adopted financial policies.

3. Enhance citizen engagement, involvement, and communications on city-related issues.
   - Continue to implement technological improvements and upgrades.

4. Strengthen Military/City relationships and partnerships.
   - Continue to work with JDA and Navy Base on the Joint Land Use Study (JLUS) process.
   - Provide periodic updates to appropriate military personnel on city-related issues.
   - Support the efforts to foster missions at Kings Bay Naval Base.

5. Support and develop infrastructure within the City to meet current standards and plans for the future in a financially sustainable manner.
   - Improve water pressure downtown (identify projects and strategies to do so).
   - Develop a plan to improve infrastructure downtown.
   - Improve economic development opportunities by improving infrastructure.
   - Develop strategies to improve housing stock within the City.
   - Remove dilapidated structures along the main roads within the City.

6. Provide environmental stewardship and sustainable management of our natural resources and history (structures and culture).
   - Seek grant for sea level rise strategic planning.
   - Support environmental cleanups and fairs within the City.
   - Conduct evaluation of disaster vulnerabilities.
   - Increase recycling by residents.
   - Consolidate/develop a master plan(s) addressing development, green space, coastal greening, bicycle/pedestrian-oriented mobility, etc.

St. Marys Managerial Staff



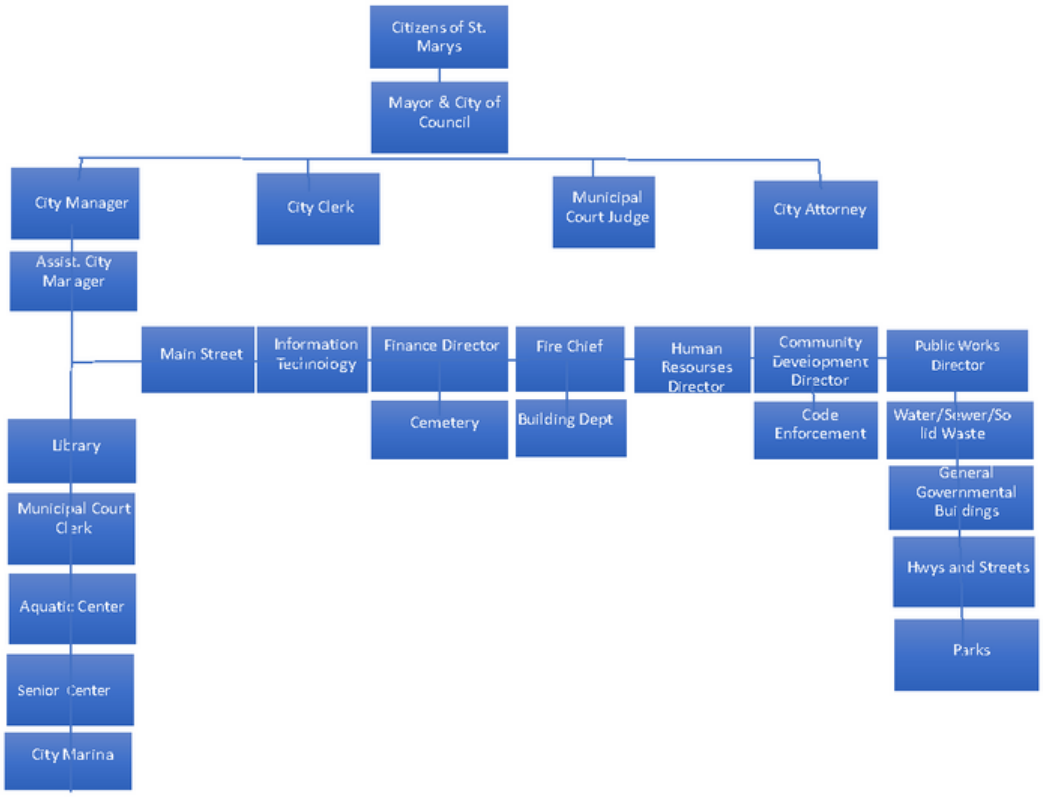
Robby Horton,
City Manager



Charlie Williams,
Assistant City Manager

Public Works/Utility Director	Bobby Marr
Human Resource Director	Donna Larsen
Police Chief	James Galloway
Fire Chief	Tom Lackner
Finance Director	Marsha Klecan
Community Development	Jaime Stein
City Clerk	Deborah Walker-Reed
Main Street	Candace Pullum
Tourism Director	Angela Wigger
Information Technology	Corey Hoster

City of St. Marys Organizatinal Chart - FY2024



Value of City Services

A typical St. Marys Homeowner with a $250,000 home pays approximately
$50 per month for Property Taxes







$50 Pays for all these:

* 1 Month Online Streaming
* 1 Month Gym Membership
* 1 Oil Change
* Movie Tickets for a Family of 4
* 1 Jaguars Ticket
* 1 Tank of Gas in a Mid-Sized Car
* 1 Month Home Alarm Monitoring
* Dinner for 2









$50 Pays for all these:

* 24-Hour Police Protection
* City Parks, Boat Ramp Usage
* Progressive Street Maint. & Paving
* Lighting for City Streets
* Community Events & Alerts
* Progressive Safety Code Enforcement
* Well-planned Zoned Community
* Management of Tax Investments







History of St. Marys



The City of St. Marys was established around 1792 and incorporated in 1802 by the State of Georgia. History details St. Marys as the site of a large Timucuan Indian Village. Some say that the Spanish settled in the area around 1565 and held the area for 100 years but abandoned the settlement due to trouble with the Indians. It is said that St. Marys sits on land confiscated from two brothers of Royal Governor James Wright. Their banishment after the American Revolution resulted in the loss of their huge estate. The land then belonged to Jacob Weed. Weed sold land along the St. Marys River to nineteen other men. The twenty men laid out the land together in 1788.

In 1799, the U.S. Congress made St. Marys a U.S. Port of Entry. After the act prohibiting the importation of Slaves in 1808, St. Marys became a center for smuggling, particularly during the period of 1812-1819.

St. Marys was also involved in the War of 1812. In 1815, the Battle of Fort Point Peter (Petre) occurred in St. Marys. The British captured the Fort and occupied it for a short time. The British burned the Fort, along with everything included in it, and then withdrew to Cumberland Island.

Industrial development started during the post-Civil War. It began with lumber mills, followed by more sawmills and canning plants specializing in preserving local beans, sweet potatoes, and shrimp.

Today, St. Marys is tied to history and ecotourism. Many original structures are still standing in St. Marys. The oldest private home in St. Marys is the home of Archibald Clark (1801). Other historic structures include The Presbyterian Church (1808), Pratt-Gilican House (1825) and Orange Hall (1830) (owned by St. Marys) which is under renovation and currently closed to the public for tours. St. Marys is also known as the “Gateway to Cumberland Island.” The departure point for the Cumberland Princess Ferry is in downtown St. Marys at the waterfront.

St. Marys Interesting Facts





* Oldest city in Georgia and the 2nd oldest continusly inhabited city in the U.S.

* Gateway to Cumberland Island National Seashore

* "22 Beautiful Small Towns in Georgia" - Southern Living, June, 2022

* Home to Naval Submarine Base Kings Bay - Home Port for U.S.Navy Fleet Ballistic Missile Nuclear Submarine

* After the death of Georgia Washington in 1799, an empty coffin was buried in St. Marys, and 6 live oak trees were planted to honor his memory.

Population Overview

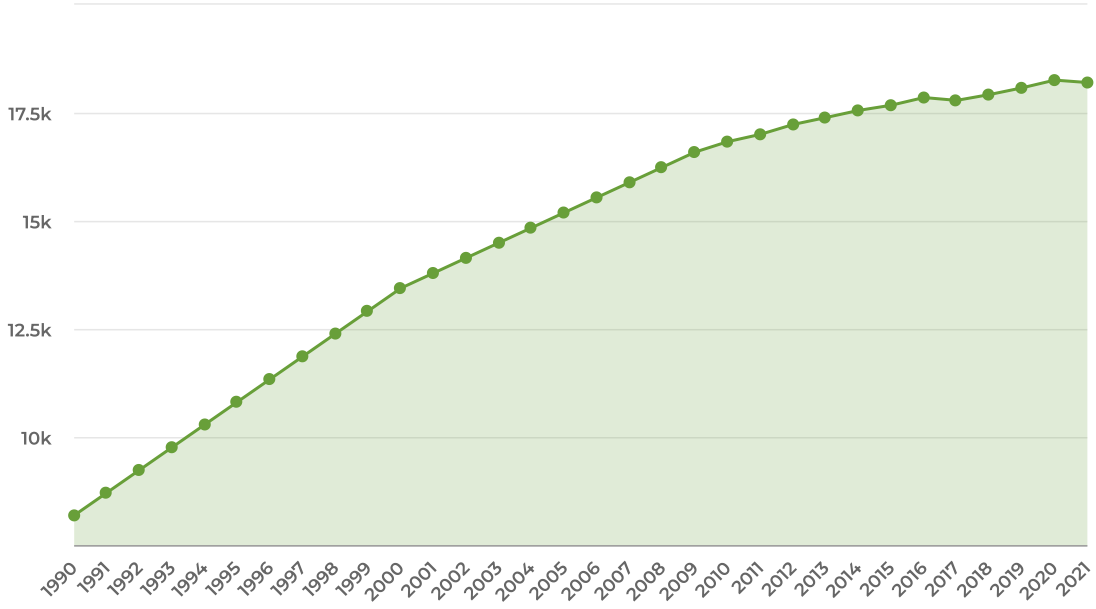
TOTAL POPULATION

18,200

▼ .3%
vs. 2020

GROWTH RANK

309 out of **538**
Municipalities in Georgia



** Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses*

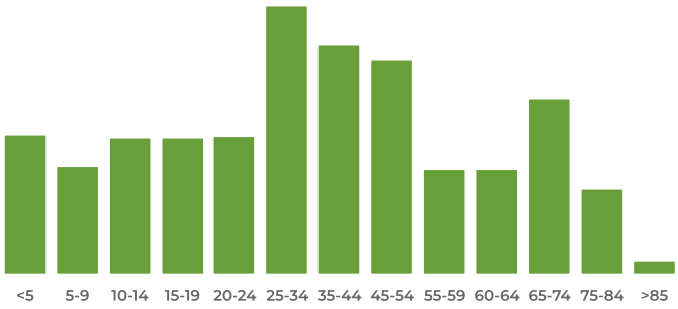
DAYTIME POPULATION

16,951

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

** Data Source: American Community Survey 5-year estimates*

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

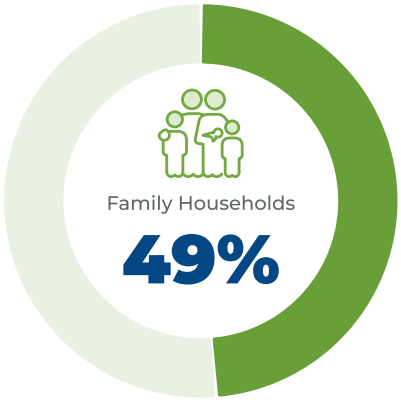
** Data Source: American Community Survey 5-year estimates*

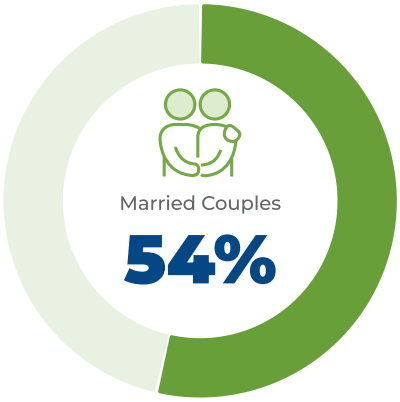
Household Analysis

TOTAL HOUSEHOLDS

7,020

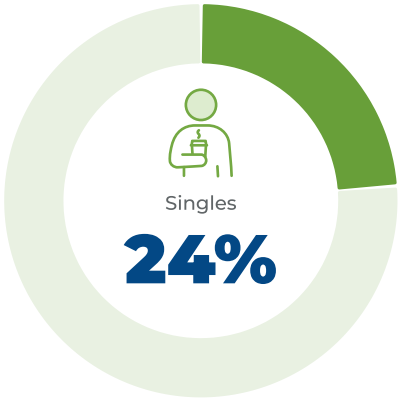
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.





▲ 12%

higher than state average





▼ 13%

lower than state average

** Data Source: American Community Survey 5-year estimates*

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



HOUSEHOLD INCOME

Above $200,000

6%

Median Income

$64,239

Below $25,000

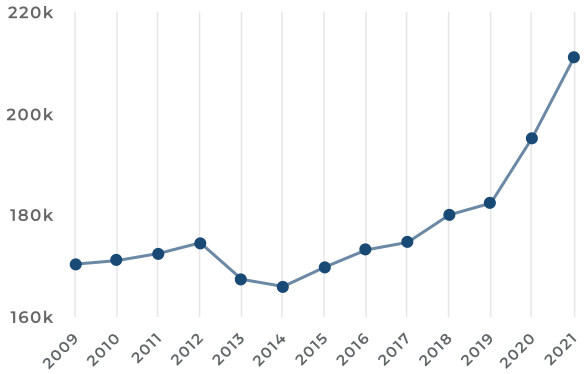
20%

** Data Source: American Community Survey 5-year estimates*

Housing Overview

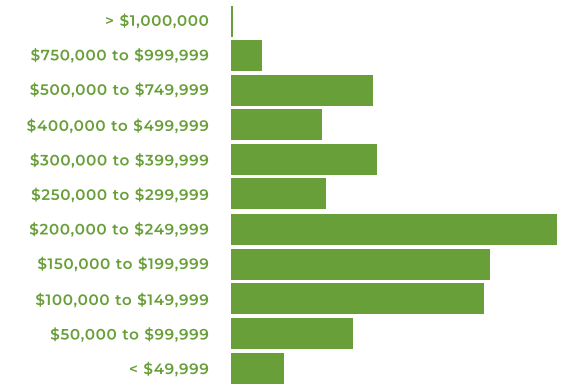
2021 MEDIAN HOME VALUE

$211,000



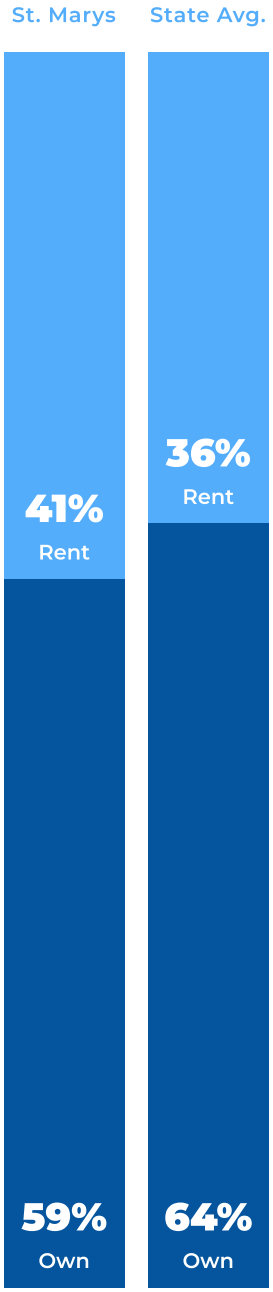
** Data Source: 2021 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME VALUE DISTRIBUTION



** Data Source: 2021 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME OWNERS VS RENTERS



** Data Source: 2021 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

St. Marys Government

St. Marys Charter states that the City of St. Marys, a municipal corporation, shall exercise and enjoy all powers of self-government not specifically prohibited by the Constitution, the general laws of the State of Georgia, or by this Charter, including all powers, functions, rights, privileges, and immunities necessary or desirable to promote or protect the safety, health, peace, security, good order, comfort, convenience, and general welfare of the City and of its inhabitants and all implied powers necessary to carry into execution all powers granted as fully and completely as if these powers were enumerated in this Charter.

As set forth in the charter, the City has a Mayor and six Council members elected for four-year terms of office. Each Council member shall hold a designated Council post. All terms of office shall begin on the first Thursday after January 1 of the year following election to such office.

To be eligible for election as Mayor or as Councilmember, a person at the time of qualification must:

• Have attained the age of 21 years; • Have resided in the City for not less than one year immediately preceding the date of qualification for office and must continue in such residence during the term of office;

• Be a qualified elector of the City; and • Meet any other requirements as may be established by general state law.

Per the City's Charter, the Mayor shall be the Chief Executive Officer of the City and shall have general supervision over its affairs. The Mayor shall:

• See that the laws and ordinances of the City are faithfully carried out and executed within the City;

• Examine, audit, and approve all accounts against the City before payment;

• Exercise the power of veto;

• Keep the Council members advised from time to time of the general condition of the City;

• Recommend such measures as the Mayor may deem necessary or expedient for the welfare of the City;

• Preside over the meetings of the Council and call the Council together at any time when deemed necessary by him;

• Vote on all matters when there is an equal division of the Councilmembers; and

• Perform such other duties as required by the Council.



Budget Ordinance

An Ordinance to Adopt a City Budget
For the City of St. Marys, Georgia

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF ST. MARYS, GEORGIA, that the City enact an Ordinance to be entitled "Budget Ordinance for the City of St. Marys, Georgia, for the fiscal year commencing July 1, 2023, and ending June 30, 2024" to read as follows:

BE IT ORDAINED that the City hereby adopts the General Fund Budget as prepared and submitted on June 20, 2023, a summary of which is attached hereto and labeled "Exhibit A."

BE IT FURTHER ORDAINED that the City hereby adopts the Water & Sewer Enterprise Fund Budget as prepared and submitted on June 20, 2023, a summary of which is attached hereto and labeled "Exhibit B."

BE IT FURTHER ORDAINED that the City hereby adopts the ARPA Federal Grant Fund, Multi-Grant Fund, Tax Allocation Fund, Special Revenue Tourism Fund, Hotel/Motel Revenue Fund, SPLOST VIII Fund, Capital Improvement Fund-LMIG, Aquatic Park Fund, Speed Detection Fund, Capital Improvement Fund Commerce Park-Revenue Bonds, Debt Service Fund-Commerce Park, Capital Improvement Fund-St. Marys Exit 1 Project, and Debt Service Fund-St. Marys Exit 1 as prepared and submitted on June 20, 2023, a summary of each being attached hereto and labeled "Exhibit C."

THEREFORE, BE IT RESOLVED that the City of St. Marys does hereby ordain, resolves, and enacts the foregoing Budget Ordinances for the City of St. Marys, Georgia.

Adopted this 20th day of June, 2023.

City of St. Marys, Georgia

John F. Morrissey, Mayor

Attest:

Deborah Walker-Reed, City Clerk

CITY OF ST. MARYS GEORGIA

Exhibit A

General Fund

Summary of Revenues	FY2024 Proposed Budget
Property and Other Taxes	11,324,352
Licenses & Permits	660,400
Sales/Interest/Other Charges	542,200
Grants and Reimbursements	782,000
Miscellaneous Revenues	747,000
Sale of Property/Loan Proceeds	2,273,517
Fund Equity	1,763,287
Total Revenues	**$ 18,092,756**

Summary of Expenditures	FY2024 Proposed Budget
Legislative	328,605
Executive	665,744
Finance	1,663,469
Information Technology	375,894
Human Resources	243,547
General Governmental Buildings	338,785
Municipal Court	241,908
Police Department	3,453,036
Fire Department	4,287,761
Public Works	2,129,334
Highways & Streets	1,445,359
Cemetery	144,715
Senior Center	288,395
Parks	507,308
Library	381,473
Building Department	296,644
Planning & Zoning Department	454,262
Code Enforcement	121,240
MainStreet	284,554
Special Facilities	440,724
Total Expenditures	**$ 18,092,756**

Exhibit B

Water & Sewer Enterprise Fund

	FY2024 Proposed Budget
Total Revenues	**$ 15,919,726**

Expenditures	**FY2024 Proposed Budget**
Sewer Department	8,326,800
Water Department	4,061,581
Debt Service	3,531,345
Total Expenditures	**$ 15,919,726**

Exhibit C

230 - ARPA Federal Grant Fund	FY2024 Proposed Budget
Total Revenues	$ 3,514,996
Total Expenditures	$ 3,514,996

251 - Multi Grant	FY2024 Proposed Budget
Total Revenues	$ 776,000
Total Expenditures	$ 776,000

270 - Tax Allocation District	FY2024 Proposed Budget
Total Revenues	$ 500,000
Total Expenditures	$ 500,000

275 - Special Revenue Tourism	FY2024 Proposed Budget
Total Revenues	$ 351,550
Total Expenditures	$ 351,550

276 - Hotel/Motel Revenue	FY2024 Proposed Budget
Total Revenues	$ 353,215
Total Expenditures	$ 353,215

321- Splost VIII	FY2024 Proposed Budget
Total Revenues	$ 2,000,000
Total Expenditures	$ 2,000,000

335 - Capital Improvements Fund - LMIG	FY2024 Proposed Budget
Total Revenues	$ 200,000
Total Expenditures	$ 200,000

555 - Aquatic Park	FY2024 Proposed Budget
Total Revenues	$ 715,491
Total Expenditures	$ 715,491

211 - Speed Detection Fund	FY2024 Proposed Budget
Revenues:	$ 100,000
Expenditures:	$ 100,000

360 - Capital Impr Fund-Revenue Bond	FY2024 Proposed Budget
Revenues:	$ 7,000,000
Expenditures:	$ 7,000,000

420 - Debt Service Fund	FY2024 Proposed Budget
Revenues:	$ 612,200
Expenditures:	$ 612,200

540 – Solid Waste Fund	FY2024 Proposed Budget
Revenues:	$ 3,014,781
Expenditures:	$ 3,014,781

370 – St. Marys Exit 1 Project Fund	FY2024 Proposed Budget
Revenues:	$ 30,000,000
Expenditures:	$ 30,000,000

430 – Debt Service Fund – St. Marys Exit 1	FY2024 Proposed Budget
Revenues:	$ 1,493,896
Expenditures:	$ 1,493,896

BUDGET OVERVIEW

Budget Process

No later than March 15 of each year, the City Manager and Finance Director approve the subsequent fiscal years' budget calendar. This calendar includes specific dates for completion of each of the tasks necessary to prepare the annual operating budget.

Finance provides each department with budget worksheets for their appropriate department and the instructions on how to request personnel service, capital outlay, and operating expenditures. Once the requests are completed, each Department Head meets with the City Manager and Finance Director in order to answer any questions.

During these meetings, adjustments are made, and this becomes the recommended budget that is presented to the Mayor and Council at a budget workshop. After Councils' review, necessary adjustments are made to the proposed budget. A public hearing is advertised and held where the proposed budget is presented to the public. Council then adopts the budget before the new fiscal year begins. The budget must be balanced for all budgeted funds.



Budget Call FY2024

To: City Manager And All Departments
From: Finance Department
Date: February 22, 2023

If you need any information please do not hesitate to contact Marsha or Margaret.

February 22nd – 24th : Finance Dept. - Forward electronic files to Department Heads to use in preparation of proposed 2023 budget.

March 17TH: Departments – Submit budget projections FY2024 for inclusion in preliminary package.

April 10th – 14th: Departments - Meet with City Manager and Finance Director.

April 17th – 18th: Finance - Complete revenue projections for FY 2024.

April 18th – May 3rd : Finance- Prepare working papers for budget workshop meeting.

May 2nd & 3th: - Departments - Budget Workshop with Mayor/Council 9:00 am to 5:00 pm, Second day 9:00 am until.

May 8 th: Finance - Advertise budget for Public Hearing

May 15th: Departments – Attend Public Hearing

June 5th or 19th: Departments – Attend Public Hearing & Council Meeting - for Budget Approval.

June 26th : Finance - Forward Measure documents to Departments

July 14th: Departments – Submit Performance Measures to Finance for inclusion in the FY2023 Final Budget Document for GFOA award

August 4th: Finance **-** Submit final Budget Document to GFOA

FY2024 Timeline

- **February 22nd - 24th:** FINANCE DEPARTMENT forwards electronic files to Managers to use is preparation of proposed FY2024 Budget
- **March 17th:** MANAGERS submit budget projections for FY2024 for inclusion in the preliminary budget package
- **April 10th - 14th:** MANAGERS review their budget projections with the City Manager and Finance Director
- **April 17th - 18th:** FINANCE complete revenue projections for FY2024
- **April 18th - May 1st:** FINANCE prepares working documents for budget workshop.
- **May 2nd & 3rd:** Budget workshop held with Managers, City Managers & City Council members 9:00am to 5:00pm.
- **May 15th:** Public Hearing
- **June 19th:** Public Hearing 5:45pm. Council Meeting 6:00pm for budget approval



Financial Policies

CHAPTER 1
OPERATING BUDGET POLICY

INTRODUCTION

The City of St. Marys has the responsibility to carefully account for public funds, to manage municipal finances wisely, and to plan for the provision of public services. A sound budget policy guides this process and also directs the City's financial health and stability. The budget is the primary tool used by the Mayor and City Council to guide the delivery of services to the community and to communicate priorities to the public.

The City of St. Marys operates on a fiscal year that begins July 1 and ends on June 30. The Finance Director is responsible for the preparation of the annual budget for the City. The budget document shall be prepared to conform to the Government Finance Officers Association (GFOA) requirements. This document shall be submitted to GFOA to be reviewed for the "Distinguished Budget Presentation Award."

The budget document shall be available to all elected officials, citizens, and any interested parties.

Georgia law (e.g., O.C.G.A. 36-81-2 et seq.) provides the budget requirements for local governments. The following policies are consistent with these laws.

1. **BASIS OF BUDGETING**

    a. The City of St. Marys shall adopt budgets in conformity with Generally Accepted Accounting Principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB).

2. **BUDGET CALENDAR**

    a. No later than March 15 of each year, the City Manager and Finance Director shall approve the budget calendar. The calendar will include specific dates for completion of tasks so that the budget is prepared, approved, advertised, and adopted by the required dates.

3. **OPERATING BUDGETS**

    a. The operating budget shall be prepared on an annual basis and include those funds that are subject to annual appropriation.
    b. Annual budgets shall be adopted for the following funds:

1. General Fund
2. Enterprise Fund(s)
3. Special Revenue Funds
4. Debt Service Fund
5. Capital Project Fund(s)

4. **DECENTRALIZED BUDGET PROCESS**

    a. The budget process is decentralized. All departments will be given an opportunity to participate in the budget process and submit funding requests.

5. **ALLOCATING BUDGET RESOURCES**

    a. All departments supported by the resources of this City must function within the limits of the financial resources identified or available specifically to them.

    b. Each department will have an opportunity to request personnel, purchased/contracted services, supplies, and capital items. These requests shall be accompanied by a justification for the expenditures.

    c. The budget shall be developed based upon "line-item" expenditures within each department.

    d. Departments will be provided with prior year actual data and prior year budget appropriations for reference data.

e. 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).

f. Each department shall provide performance information, including goals and objectives to be accomplished in the upcoming budget year.

g. Each department shall prepare a current services budget and an expanded services budget.

h. The Finance Director estimates revenues and then combines revenues and expenditures into a balanced draft budget spreadsheet to be reviewed by the City Manager.

i. The City Manager meets with departments to review budget requests and make recommendations.

6. **BALANCED BUDGET**

a. The budget shall be balanced for each budgeted fund. Total anticipated revenues plus that portion of the beginning of the year unreserved fund balance in excess of the required fund balance reserve must equal the total estimated expenditures for each of the governmental fund types. For proprietary fund types, total anticipated revenues and unreserved retained earnings must equal estimated expenses.

7. **BUDGET HEARINGS AND ADOPTION**

a. Once final budget requirements have been determined, the budget draft document is presented to the Mayor and City Council.

b. Public meetings 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).

8. **CONTINGENCY**

a. The City shall establish an appropriated contingency of five percent of the operating budget or a minimum of $100,000, whichever is smallest. This line item is for unforeseen or emergency type operating expenditures. This applies to the general fund and water/sewer fund.

9. **APPROPRIATIONS AT YEAR-END**

a. All operating budget appropriations (including encumbered 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.

10. **BUDGET ADJUSTMENTS AND AMENDMENTS**

a. The budget is an estimate of revenues and expenditures expected for the coming year. The budget management process does allow for transfers and amendments to the budget.

b. City Council must approve all increases in total departmental appropriations. These are called budget amendments.

c. Budget amendment requests are submitted to the Finance Director and City Manager for approval before being presented to the City Council.

d. Budget transfers do not affect the bottom line. These transfer requests must be submitted to the Finance Director or the Assistant Finance Director.

CHAPTER 2

FUND BALANCE POLICY

INTRODUCTION

The following policy has been adopted by the City of St. Marys Council in order to address the implications of the Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Definitions.* The City of St. Marys Council recognizes that the maintenance of a fund balance is essential to the preservation of the financial integrity of the City and is fiscally advantageous for both the City and its taxpayers. This policy establishes goals and provides guidance concerning the desired level of fund balance maintained by the City to mitigate the financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures, and similar circumstances. The City also seeks to maintain the highest possible credit ratings which are dependent, in part, on the City's maintenance of an adequate fund balance. The fund balance is a measurement of available financial resources and is the difference between total assets and total liabilities in each fund.

1. FUND TYPE DEFINITIONS

a. The following definitions will be used in reporting activity in governmental funds across the City. The City may or may not report all fund types in any given reporting period, based on actual circumstances and activity.

1. The **General Fund** is used to account for and report all financial resources not accounted for and reported in another fund.

2. **Special Revenue Funds** are used to account and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt services or capital projects.

3. **Capital Projects Funds** are used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities or other capital assets.

4. **Debt Service Funds** are used to account for all financial resources that are restricted, committed or assigned to expenditure for principal and interest.

5. **Permanent Funds** should be used to account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the City's programs – that is, for the benefit of the City, or its citizenry.

2. FUND BALANCE REPORTING

a. **Fund balance reporting for governmental funds** shall be reported in classifications as defined by GASB Statement No. 54:

1. **Non-spendable fund balance** – Includes amounts that cannot be spent because they are either:

a. Not in spendable form or (b) they are legally or contractually required to be maintained intact. Non-spendable amounts will be determined before all other classifications and consist of the following items (as applicable in any given fiscal year):

1. Long-term outstanding balances are due from others (including other funds of the City).
2. Inventory balances and prepaid items.
3. To the corpus (principal) of any permanent funds that are legally or contractually required to be maintained intact.
4. Any land or other non-financial assets held for sale.

2. **Restricted fund balance** – Includes amounts that can be spent only for the specific purposes stipulated by the constitution or enabling legislation, externally imposed by creditors (as through debt covenants), grantors, contributors, laws, or regulations of other governments. Enabling legislation authorizes the City to assess, levy, charge, or otherwise mandates payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used for the specific purposes stipulated in the legislation.

3. **Committed fund balance** – Includes amounts that can only be used for specific purposes determined by formal action of the Council. Committed fund balance will incorporate contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements. A majority vote is required to approve or remove a commitment.

4. **Assigned fund balance** – Includes amounts *intended* to be used by the City for specific purposes, but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. The City of St. Marys Council delegates to the City Manager or City Manager's designee the authority to assign amounts to be used for specific purposes. Such assignments cannot exceed the available (spendable, unrestricted, uncommitted) fund balance in any particular fund.
5. **Unassigned fund balance** – Includes the residual classification for the City's General Fund and includes all spendable amounts not contained in the other classifications. In other funds, the unassigned classification should be used only to report a deficit balance from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

3. OPERATIONAL GUIDELINES

a. The following guidelines address the classification and use of fund balance in governmental funds:

1. **Classifying fund balance amounts** – Fund balance classifications depict the nature of the net resources that are reported in a governmental fund. An individual governmental fund may include non-spendable resources and amounts that are restricted, committed, or assigned or any combination of those classifications. The General Fund may also include an unassigned amount.

2. **Encumbrance reporting** – Encumbering amounts for specific purposes for which resources have already been restricted, committed or assigned should not result in the separate display of encumbered amounts. Encumbered amounts for specific purposes for which amounts have not been previously restricted, committed or assigned, will be classified as committed or assigned, as appropriate, based on the definitions and criteria set forth in GASB Statement No. 54.

3. **Prioritization of fund balance use** – When expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available, it shall be the policy of the City to consider restricted amounts to have been reduced first. When expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, it shall be the policy of the City that the committed amounts would be reduced first, followed by assigned amounts and then unassigned amounts.

4. **Minimum unassigned fund balance** – The City will maintain at a minimum, unassigned fund balance in its General Fund of no less than four months of regular General Fund operating revenues or regular General Fund operating expenditures. This minimum fund balance is to protect against cash flow shortfalls related to the timing of projected revenue receipts and to maintain a budget stabilization commitment.

5. **Replenishing deficiencies** – The City will replenish shortages/deficiencies using the budget strategies and timeframes described below:

a. The City will reduce recurring expenditures to eliminate any structural deficit or,
b. The City will increase revenues or pursue other fund sources, or,
c. A combination of the two options above.

6. **Minimum unassigned fund balance deficiencies** – The City will address unassigned fund balance replenishment within the following time period:

a. A deficiency resulting in a minimum fund balance of fewer than four months of regular General Fund operating revenues or regular General Fund operating expenditures in the subsequent year's budgeted expenditures and outgoing transfers shall be replenished over a period not to exceed one year.

7. **Surplus unassigned fund balance** – Fund balance will be considered a surplus if over six months of regular General Fund operating revenues or regular General Fund operating expenditures of the subsequent year's budgeted expenditures and outgoing transfers. Should unassigned fund balance of the General Fund ever exceed six months of regular General Fund operating revenues or regular General Fund operating expenditures, the City will consider such fund balance surpluses in the budget process to be used for one-time expenditures that are nonrecurring in nature and which will not require additional future expense outlays for maintenance, additional staffing or other recurring expenditures.

4. IMPLEMENTATION AND REVIEW

a. Upon adoption of this policy, the City of St. Marys Council authorizes the City Manager or its designee to establish any standards and procedures which may be necessary for its implementation. The Finance Department shall review this policy at least annually and make any recommendations for changes to the City of St. Marys Council. City Council will review the financial policies every three years to ensure compliance with GAAP and federal and state regulations.

CHAPTER 3
CAPITAL IMPROVEMENTS PROGRAM

INTRODUCTION

Every year, a large portion of the budget is devoted to capital projects. A Capital Improvement Program is a tool that can help governments ensure that decisions on capital projects and funding are made wisely and are well planned. A Capital Improvement Program (CIP) is a multiyear plan identifying capital projects to be funded during the planning period.

1. DEVELOPING A CIP

a. A Capital Improvement Program will be developed for a period of five years. As resources are available, the most current year of the CIP will be incorporated into the current years' operating budget. The CIP will be reviewed and updated annually.

2. DEFINING CAPITAL ASSETS FOR A CIP

a. A capital asset is defined as a new or rehabilitated physical asset that is nonrecurring, has a useful life of more than three to five years, and is expensive to purchase. A capital project is undertaken to acquire a capital asset.

b. For the Capital Improvement Program, all land and land improvements and building projects costing $5,000 or more are classified as capital assets. Equipment costing $5,000 or more with an estimated useful life of two or more years is considered a capital asset.

3. EVALUATING CAPITAL PROJECTS

a. Capital project evaluation criteria provide a means to measure the relative value of each proposed project. The types of evaluation criteria are used based on the goals and objectives of the City. Each proposed project or asset should be evaluated based on the following criteria:

1. Legal mandates
2. Health and safety impacts
3. Fiscal and budget impacts
4. Economic development impacts
5. Availability of state/federal grants
6. Environmental, aesthetic, and social effects
7. Project feasibility
8. Relationship to other projects

9. % of the population served
10. Disruption/Inconvenience caused by the project

4. **FINANCIAL CAPACITY ANALYSIS**

a. The City will attempt to allocate approximately 8% of their annual general fund budget for additional and replacement capital assets.

b. The City will take into account the projected sources and uses of funds including amounts that will be needed for capital renewal and replacement.

c. The financial condition, historical trends in revenues and expenditures, outstanding debt, operating position, and other key variables will be analyzed in order to determine the feasibility of the project/asset.

5. **EVALUATING FUNDING OPTIONS**

a. The long-term financial consequences should be considered, and decisions regarding funding should be developed.

b. All potential capital funding resources for the planning period should be evaluated.

c. Three guiding principles for selecting funding sources for particular projects should be followed:

1. Equity – who will pay for the project?
2. Effectiveness – will the money be there when it is needed?
3. Efficiency – how costly is the financing method, both in terms of monetary and staff resources?

d. Capital financing mechanisms should be assessed, and the following factors should be considered:

1. Is the financing option legally available?
2. Is the financing option politically acceptable?
3. Is the financing option administratively feasible?

6. **ADOPTING THE CAPITAL IMPROVEMENT PROGRAM**

a. The CIP document should be prepared and presented to Council for approval.

b. The CIP document should include the following items:

1. A narrative letter of transmittal that summarizes key issues.
2. An overview of the capital improvement program and budget including a comprehensive total of all projects by program or department, and sources and uses of funds by year.
3. A complete and detailed description of each proposed project, including cost and funding sources proposed for the budget year.

c. Other information that will enhance the quality of the document.

d. The CIP will be included for adoption in the annual budget.

CHAPTER 4
DEBT POLICIES

POLICY STATEMENT

The goal of the City of St. Marys Debt Policy is to regulate and rationalize the issuance and management of debt by the City, to put into place policies and procedures that minimize the City's debt service and issuance costs, retain the highest possible credit rating, and to maintain a sound fiscal position. The City of St. Marys recognizes that failure to meet the demands of growth may inhibit its continued economic viability, but also realizes that too much debt may have detrimental effects on the ability of the City to meet its ongoing operational needs. The policies apply to all general obligation debt issued, including leases and any other forms of indebtedness.

AUTHORIZATION FOR MUNICIPAL BORROWING

A. The City of St. Marys is permitted to use any form of debt that does not contradict the City of St. Marys Charter and the Constitution and laws of the State of Georgia. These include, but are not limited to:

- General Obligation Bonds
- Revenue Bonds
- Intergovernmental Contracts
- Lease Purchases
- Certificates of Participation
- Temporary Loans

B. The City will limit its short-term borrowing to cover cash flow shortages through the issuance of tax anticipation notes (TANS), or if more efficient, a line of credit (LOC). The amount of the TANS or LOC shall not exceed 75% of the property taxes collected in the prior year. All TANS or LOC shall be retired by December 31st of the calendar year in which they are issued.

C. The issuance of long-term debt is limited to capital improvements or projects that the City cannot finance from current revenues or resources. For purposes of this policy, current resources are defined as that portion of fund balance in excess of the required reserves. (Reference City of St. Marys' Budget Policy)

CONDITIONS FOR USING DEBT

A. Debt financing of capital improvements and equipment will be done only when one or more of the following conditions exist:
   - When non-continuous projects (those not requiring continuous annual appropriations) are desired
   - When it can be determined that future citizens will receive a benefit from the improvement
   - When it is necessary to provide basic services to residents and taxpayers
   - When the rights of bond buyers and subsequent investors are protected through full disclosure

B. When total debt, including that issued by overlapping government entities, does not create a decrease in the city's bond rating The City will strive to balance the load between debt financing and "pay as you go" methods when meeting the demands for the upgrade and/or the addition of capital assets.

C. Through the assessment of the need for additional debt-financed facilities and the means by which the debt will be repaid, the City will seek to obtain an appropriate balance between service demands by the citizens and the amount of debt. Georgia Statutes 36-60-13, 36-82-64 and Article 9, Section 5 include some of the specific requirements regarding the issuance of debt. These policies are consistent with these statues.

LEGAL DEBT LIMITATIONS

A. The City of St. Marys will adhere to the City Charter and the Constitution and laws of the State of Georgia in the issuance of debt.

SOUND FINANCING OF DEBT

A. When making use of debt financing, the City of St. Marys will ensure that the debt is soundly financed by:
- Conservatively projecting the revenue sources that will be used to pay the debt
- Financing the capital asset over a period not greater than the estimated useful life of the financed project or purchased item
- Determining that the benefits of the capital asset exceed the costs, including interest expense
- Maintaining a debt service coverage ratio which ensures that combined debt service requirements will not exceed revenues pledged for the payment of debt
- Taking a prudent and cautious stance toward debt, incurring debt only when necessary
- Whenever possible, the City shall pursue alternative sources of funding in order to minimize the level of debt
- When feasible, the City shall use special assessment, revenue, or reimbursable bonds in lieu of general obligation debt
- The City will issue non-obligation debt, such as Industrial Development Revenue Bonds, to promote community stability and economic growth

THE AMOUNT OF DEBT ISSUANCES

A. As set forth by the Constitution and laws of the State of Georgia, the City of St. Marys is authorized to issue general obligation bonds not in excess of 10% of the assessed values of all taxable property according to the most recent tax digest. Conversely, the City will remain aware of the millage assessed for repayment of general government debt and will endeavor to maintain a stable millage in the debt service area for the benefit of its taxpayers.

B. The amount of general long-term debt is limited to $500 per capita as of the most recent census. The amount of general long-term debt is limited to 15% of the amount of general fund expenditures.

C. Enterprise Funds are authorized to issue revenue bonds and other long-term debt equivalent to ½ times the latest industry standards published by Moody's. The City will seek to "pay-as-you-go" approximately 70% of project costs by maintaining adequate rate structures to support this target.

D. The City will incorporate long-term debt into the Capital Improvement Plan and budget as necessary.

DEBT FEATURES

A. The City of St. Marys will attempt to keep the average maturity of general obligation bonds at or below 10 years. When cost-effective, the City will implement early call or prepayment features into the structured debt.

B. The debt will be structured to achieve the lowest possible net cost to the City given market conditions, the urgency for the need of the capital asset, the type of debt being issued, and the nature and type of repayment source.

C. Periodic reviews of all outstanding debt will be performed to determine refunding opportunities. Refunding will be considered, within the law, if and when there is a net economic benefit of the refunding or the refunding is essential in order to release restrictive bond covenants which would affect the operations and management of the City.

D. City debt will be issued through a competitive bidding process. Bids will be awarded on a true interest cost basis, provided other bidding requirements are satisfied.

BOND RATINGS

A. The City of St. Marys will strive to maintain sound communications with bond rating agencies and will try to improve or maintain its current level bond rating annually if necessary.

B. The City is committed to continuous full disclosure and reporting to the rating agencies and the investment community through its Comprehensive Annual Financial Reports as well as any bond official statements.

BOND MARKET DISCLOSURE

A. The Securities and Exchange Commission (SEC) requires the City of St. Marys to covenant in its bond documents to provide bondholders certain annual financial information. The provision of the information is done through qualified information repositories. The SEC rule did not establish a standard format for the financial information. The required information may be presented in an appropriated disclosure document determined by the City in consultation with legal counsel. In addition to annual financial information, the City is required to covenant in the bond documents that it will provide notice of the following "material events" to the information repositories, with respect to the City's bonds:

- Principal and interest payment delinquencies
- Non-payment related defaults
- Unscheduled draws on debt service reserves reflecting financial difficulties
- Unscheduled draws on credit enhancements reflecting financial difficulties
- Substitution of credit or liquidity providers, or their failure to perform
- Adverse tax opinions or events affecting the tax-exempt status of the City's bonds
- Modifications to rights of the owners of City bonds or bond calls
- Rate changes

B. The City is further required to covenant that it will provide notice in a timely manner if it fails to comply with its disclosure undertakings. The City considers its audited Financial Report to be the most appropriate document in which to provide the continuing disclosure information. The audited Financial Report contains financial and related disclosures that are useful to existing and potential investors in the secondary bond market as required by the rule.

C. In accordance with the City's bond ordinances, the Finance Director is authorized and directed to report all material events, as defined above, to the appropriate information repositories.

CHAPTER 5
REVENUE POLICIES

INTRODUCTION

The City of St. Marys levies, collects and records certain taxes, license fees, permit fees, intergovernmental revenues, charges for service, investment income, fines, and forfeitures, assesses the 1% local option sales tax and the special local option sales tax, and other miscellaneous revenues and financing sources. This policy provides direction in the application, acceptance, and administration regarding the assessing and collection of these revenues received by the City.

1. REVENUES – DIVERSIFICATION AND STABILITY

a. The City will strive to maintain a diversified and stable revenue system to shelter it from short-fund fluctuations in any single or primary revenue source. When possible, the revenue mix should combine elastic and inelastic revenue sources to minimize the effect of economic downturns.

b. The City will work towards diversifying its revenue base in order to reduce its dependence upon property taxes.

c. The City will strive to keep the revenue system simple. Endeavoring to do so will result in a decrease of compliance costs for the taxpayer or service recipient, and a corresponding decrease in avoidance to pay. The City shall seek to prevent any type of nuisance taxes, fees, or charges as revenue sources.

d. The revenue system of the City will continue to strive to maintain equity in its structure. This means the City will seek to minimize or eliminate all forms of subsidization between entities, funds, services, utilities, and customers. However, it is recognized that public policy decisions may lead to the utilization of subsidies in certain circumstances.

e. All revenues incurred have particular traits in conditions of stability, growth, sensitivity to inflation or business cycle effects, and the impact on tax and ratepayers. The City will continue to diversify the revenue sources in an effort to improve the City's ability to handle any fluctuation in revenues and strive to better distribute the costs of providing services to our citizens.

2. REVENUE ESTIMATION

a. As part of the annual budget process, the City will continue to strive to estimate its annual revenues by an objective, analytical process, realistically and prudently. The City will project revenues on an annual basis and update this projection each year.

3. USER CHARGES

a. Services that are provided and are associated with a user fee or charge will be accompanied by a fee that shall offset the costs of that service, where possible. The City will establish such fees and user charges at a level related to the total cost to include direct and indirect costs such as operating and maintenance, administrative costs and charges for the use of capital (i.e., depreciation and/or debt service.)

b. When establishing user fees and/or charges, the city will consider the community-wide effect and issues such as the ability to pay, pricing to limit or encourage demand, the identifiable benefits, discouraging waste and the cost of collection.

c. The City will continue to strive to keep and maintain a simple revenue system that will, in turn, look to decrease compliance costs for the taxpayers and /or service recipients, and result in a corresponding decrease in the avoidance to pay.

d. When imposing new fees and/or charges, the proposed fee/charge should be examined with the criteria listed below:

- Sufficiency – Fees and/or charges should recover the full cost of issuance, administration, and enforcement, recognizing that adjustments may be necessary for the benefit of the public;
- Efficiency – Fees/charges should be designed for easy, inexpensive administration by the City and effortless compliance by the individual/business paying the fee/charge. A minimum of the revenue raised through the collection of a fee/charge should be consumed in the process of raising it;
- Simplicity – Fees/charges should be understood easily by the payee and City officials, leaving as small a margin as possible for subjective interpretations.

e. The City will review all fees and charges annually in order to keep pace with the cost of providing that service in conjunction with budget proposals.

f. The City will utilize an administrative assessment that will be based on the total personal services which are used to reimburse the General Fund for the administrative and support services provided to the SPLOST Fund.

4. ALTERNATIVE REVENUE SOURCES

a. The City will welcome the use of One-Time Revenues as each may present their self; however, the use of these funds shall not be used for reoccurring expenses.

b. The City will receive both unrestricted contributions, as well as restricted contributions, that are in agreement with the City's programs and objectives. These types of contributions shall be appropriated by the City Council prior to expenditure.

c. The City welcomes the use of any unpredictable revenues as each presents their self-realizing that these funds shall not be used for reoccurring expenses.

5. REVENUE COLLECTION

a. The City will follow an aggressive policy of collecting revenues in accordance with state and federal laws. This policy will include charging of penalties and interest, discontinuing the use of utility services, revoking City licenses, liens will be enforced and potentially to include the selling of real property to satisfy non-payment of property taxes.

b. The City will continue in developing an understanding of the revenue source increases the reliability of the revenue system. The City will strive to understand its revenue sources and endeavor to enact consistent collection policies so that assurances can be provided that the revenue base will materialize according to budgets and plans.

6. PROPERTY TAXES

a. The City will continue to work for property tax rates to be maintained at a rate that will fund an adequate and basic service level. Based on taxable values, the City will strive to ensure that rates will be adjusted to fund this service level.

7. ECONOMIC DEVELOPMENT

a. The City will continue to promote the development and growth of the City of St. Marys to endeavor to attract more businesses, which in turn, will generate continued revenues by increasing the tax base.

8. GRANT FUNDING

a. The City shall seek public and private grants, contracts, and other outside sources of revenue for funding projects in order to reduce the required revenue from non-exchange transactions (i.e., property taxes.) These sources must be advantageous to the City, its master plan and/or the city's annual priorities. However, the grant shall not promote more in expenditures than the amount of the grant and prove to be in accordance with the City's accounting and budgetary policies. Should these sources help to provide a new service to all citizens, the concept shall be evaluated in aggregate (i.e., total costs) and evaluated for the benefit it would provide.

CHAPTER 6
ACCOUNTING, AUDITING, AND FINANCIAL REPORTING POLICIES

POLICY STATEMENT

The City of St. Marys 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 and the overall goals and objectives of the City are met. The implementation of such practices will provide City officials with the necessary resources in order to make sound financial decisions.

I. ACCOUNTING

Scope

The Accounting Policy applies to all accounting records that are the responsibility and under the management of the City of St. Marys Finance Department unless specifically excluded by federal, state, or local laws.

Generally Accepted Accounting Principles (GAAP)

The City of St. Marys will establish and maintain a high standard of accounting practices. Accounting standards will conform to the generally accepted accounting principles within 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

In governmental accounting, all financial transactions are organized within “funds.” A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The City of St. Marys 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 chart of accounts established for local governments by the State of Georgia and shall be classified in conformity with GAAP. All funds shall be reported within the annual financial statements unless it is deemed appropriate by the Finance Director and the external auditor to exclude a particular fund based on accounting standards.

Basis of Accounting

The basis of accounting refers to the point in time when revenues, expenditures, or expenses, (as appropriate), and the related assets and liabilities in the accounts are recognized, and reports them in the financial statements.

Governmental Funds – Used to account for the City of St. Marys general government activities. These funds, which are not concerned about profitability, use a modified accrual basis. Revenue is recognized when it becomes both available and measurable, rather than when it is earned. Expenditures, for modified accrual accounting, are recognized when the related liability is incurred.
Proprietary Funds (Enterprise) - Used for services provided to the public by the City of St. Marys on a user charge basis. This is similar to the operation of a commercial enterprise used for business-like activities and operates on an accrual basis (also referred to as "full accrual" to differentiate it from a modified accrual basis).

Chart of Accounts

The Georgia General Assembly passed the Local Government Uniform Chart of Accounts and Reporting Act in 1997 (House Bill 491). This law requires the Department of Community Affairs (DCA) to prepare and issue a standardized chart of accounts for Georgia governments. The City of St. Marys utilizes the account classifications as the chart of accounts prescribes.

Delegation of Authority to Finance Director

The Finance Director shall have the authority to determine and enforce standards and procedures for financial accounting for all funds of the City of St. Marys. All accounting systems and processes shall be under the direction of the Finance Director and shall be managed within the Finance Department unless determined otherwise by the Finance Director.

II. AUDITING

Scope

Georgia Law on Local Government Audits O.C.G.A. Section 36-81-7 requires an independent annual audit for the City of St. Marys. The code also requires the State Auditor to review these financial statements to ensure compliance with generally accepted accounting principles, generally accepted government auditing standards, and federal and state regulations. The annual independent 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.

This policy applies to all funds that are the responsibility and under the management of the City of St. Marys and its Finance Department.

Auditor Qualifications

A properly licensed Georgia independent public accounting firm shall conduct the annual audit for the City of St. Marys. The firm, as well as the personnel conducting the audit, must have experience in performing financial and compliance audits of entities similar to that of the City. The firm and personnel shall have relevant knowledge of and experience in applying applicable federal and state regulations as well as continuing professional education in governmental accounting and auditing.

Choosing the Audit Firm

Every five years, the City of St. Marys will issue a Request for Proposal (RFP) to choose an audit firm for a period of three years with two one-year options. The RFP should be clearly written, setting forth all terms, conditions, and evaluation criteria, as well as, the scope of the work required; and, be sufficiently distributed and publicized to ensure full and open competition. The City will request two proposals from qualified public accounting firms. One proposal shall contain the firm's cost and a second will contain the firm's qualifications. The cost proposals shall only be opened after no more than three qualified firms are determined. When awarding the contract for the audit, not less than 70% of the decision will be based on technical qualifications rather than cost.

Auditing Agreement

The agreement between the independent auditor and the City of St. Marys shall be in the form of a written contract. The contract shall include the request for proposal as an appendix to the written contract and all issues addressed in the request for proposal shall be required as part of the contract.

Internal Audit

The City of St. Marys shall maintain strong internal audit functions to apply to financial practices and policies to transactions. The City will initiate and document accounting policies and procedures which will outline the City's internal control policies and the segregation of duties. The Finance Director will re-evaluate these policies and procedures on an annual basis to ensure accuracy and to apply any revisions of federal and state regulations.

Malfeasance and Embezzlement

Any employee will be prosecuted to the full extent of the law in any instance where the employee is proven to have committed an illegal act such as theft.

III. FINANCIAL REPORTING

Scope

The Finance Department will develop and maintain an ongoing system of financial reporting to meet the information needs of the government, authorities, and regulatory agencies. The City Manager, Mayor, Council Members, Management Team Members, and the public will have access to reports to allow them to monitor, regulate, and to use as a basis for future financial decisions.

Comprehensive Annual Financial Report

Together with the annual independent audit, the City of St. Marys shall prepare and publish a Comprehensive Annual Financial Report (CAFR). All financial statements and schedules contained within the CAFR shall be audited with the purpose to effectively communicate the complete financial affairs of the City to all interested readers. The City shall report its financial condition and results of operations in conformity with GAAP and the Government Finance Officers Association's (GFOA) program requirements. The City shall make this report available to the elected officials, bond rating agencies, creditors and citizens. The CAFR can be reviewed on the City's website, and a hard copy will be continually on display at City Hall. The City will submit its CAFR annually to the GFOA to determine its eligibility to receive the GFOA's "Certificate of Achievement for Excellence in Financial Reporting."

Annual Budget Document

The City of St. Marys shall prepare and publish an annual budget document in accordance with the policies contained within this document. This budget shall measure the annual funding and forecast the financial position of the City for the subsequent fiscal year. This document shall be prepared in conformity to the GFOA program requirements. The City shall make the report available to elected officials, citizens, and any interested parties. The budget can be reviewed on the City's website, and a hard copy will be continually on display at City Hall. The City shall submit the budget to the GFOA annually to determine its eligibility to receive the GFOA's "Distinguished Budget Presentation Award."

Financial Reporting to the City Council

The Finance Department shall prepare and present to the City Council on a monthly basis a Financial Report which will contain the revenues and expenditures for all the City's operating funds. These reports will be presented to inform Council of the financial situation of the City in order to make sound financial decisions. The City shall also prepare "Capital Projects" reports annually which will outline appropriations (if any), expenses, outstanding encumbrances, and available appropriable balances.

Financial Reporting to City Administration

The Finance Department shall supply the reporting needs of each department. Reports will be designed and implemented as needed for departments in order for Management to make sound business decisions. At a minimum, each department will receive monthly reports which detail the financial activity of the department, any encumbrances incurred, and line items that are in excess of the approved budget.

External Financial Reporting

The City of St. Marys shall report in conformity with O.C.G.A 36-81-7. A copy of the City's annual audit (CAFR) shall be submitted to the Georgia Department of Audits and Accounts within 180 days of the fiscal year-end, as required. A copy of the City's annual CAFR shall be submitted to the Carl Vinson Institute of Government in accordance with Georgia TED House Bill 122. In compliance with O.C.G.A 36-81-8, the City shall submit an annual report of finances to the Georgia Department of Community Affairs.

CHAPTER 7
PURCHASING POLICY

INTRODUCTION

The City of St. Marys will maximize savings by obtaining the best value for each tax dollar spent. The role of purchasing within an organization is to perform as staff, line and service functions.
Staff function: advises, plans, and schedules purchases to obtain the best buy.
Service function: performs the buying for the organization.
Line function: purchasing achieves savings for the government.

1. PURCHASING SYSTEM

a. The City maintains a combined centralized and decentralized purchasing system. Larger dollar purchases are handled by the purchasing department. Smaller dollar purchases are handled by the user departments.

2. PURCHASING RULES AND REGULATIONS

a. The formal City of St. Marys Purchasing Policy was adopted February 1, 1983. Amendments have been made to the original policy and are notated on the last page of the policy.
b. The Finance Department will be responsible for developing new rules and procedures for the Purchasing Policy.
c. The City of St. Marys will follow state laws which specifically deal with procurement in addition to the laws which have been adopted at the local level.

d. When purchasing with federal grant funds, the regulations of Office of Management and Budget, Circular A-102 will be followed.

3. CONTRACTS/COOPERATIVE PURCHASING

a. The use of State Contracts is encouraged.

b. The City Manager shall have the authority to join with other units of government in cooperative purchasing activities when it is in the best interest of the City.

4. LOCAL VENDORS

a. The City of St. Marys adopted a Local Vendor Preference Policy on August 6, 2012.

CHAPTER 8
CASH AND INVESTMENT POLICIES

INTRODUCTION

Investment earnings are an important source of revenue. However, the primary concern at all times is the safety and preservation of the City's cash and investment, along with the ability to respond efficiently to cash flow requirements. With this being said, the objective of Investment and Cash Management is to maximize interest earnings, within an environment that strongly emphasizes legal compliance and safety while providing cash flow liquidity to meet the City's financial obligations.
The following policies provide specific guidance regarding cash and investments and are consistent with Georgia Statutes 36-82-7, 36-83-4 and 36-83-5 which authorize the City to invest in selected investment instruments and require that these investments be collateralized.

1. BANKING SERVICES

The Finance Department, when deemed advantageous to the City, will issue a request for proposal on banking services to all qualified banks located within the City's geographic boundaries. The award of banking services will be made solely on the response to the request for proposal. After a depositary is chosen, the banking services shall be in the form of a written contract and be approved by the City Council. The contract shall include the request for proposal as an appendix to the written contract and all issues addressed in the request for proposal shall be required as part of the contract.

a. SAFEGUARDING OF ASSETS

Every aspect of cash management operations shall be designed to ensure the absolute safety and integrity of the City's or any fiduciary fund's financial assets. The City will deposit all funds on the next working day to ensure safe keeping.

b. POOLED CASH MANAGEMENT

The City maintains a management program for the purpose of maximizing invested funds.

c. LEGAL COMPLIANCE

Cash management activities shall be carried out in full compliance with prevailing local, state and federal regulations. Such activities shall be designed to follow the guidelines and standards promulgated by such professional organizations as the American Institute of Certified Public Accountants (AICPA), the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA).

2. INVESTMENTS

- ***Scope***

This investment policy applies to the activities of the City with regard to investing the financial assets of all accounting funds maintained.

- ***Objectives***

Safety of principal is the foremost objective of the City's investment program. Each investment transaction shall seek first to ensure that capital losses are avoided, whether from security defaults or the erosion of market value. The investment portfolio of the City shall be designed to attain a market-average rate of return throughout budgetary and economic cycles while taking into account the City's investment risk and cash flow requirements.

- ***Relationships with Banks and Dealers***

Depositories shall be selected when deemed advantageous to the City. In selecting depositories, the creditworthiness of institutions shall be considered.

- ***Maturities***

Investments for all operating funds shall be made in maturity increments of twelve months or less, except when a temporary extension of maturities is approved by the City Council or as completed by an agent(s) for bond issues.

- ***Diversification***

It is the policy of the City to diversify its investment portfolios. Asset investment funds shall be diversified to eliminate the risk of loss resulting from the over-concentration of assets in a specific maturity, a specific issuer or a specific class of securities. In establishing these strategies, the following general policies and constraints shall apply:

  - Liquidity shall be assured through practices of maturing investments or marketable U.S. Treasury issues in order for the City to efficiently meet, without financial penalty, disbursement and cash flow needs, to include emergency needs.

  - The Finance Director shall establish strategies and guidelines for the percentage of total portfolios that may be invested in securities other than U.S. Treasury issues.

- ***Delegation and Authority***

The responsibility for conducting investment transactions will reside with the Finance Director. The City's Finance Director is designated as the investment officer and is responsible for investment decisions and activities, under the direction of the City Manager. The Finance Director shall develop and maintain written administrative procedures for the operation of the investment program, consistent with all investment policies. No individual may engage in an investment transaction except as provided under the terms of the investment policies and the procedures established by the Finance Director.

- ***Prudence***

The standard of prudence to be applied by the investment officer shall be the "prudent person" rule and shall be applied in the context of managing an overall portfolio. Under the "prudent person" rule, it states that investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

- ***Ethics and Conflicts of Interest***

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Employees and investment officials shall disclose to the City Manager any material financial interests in financial institutions that conduct business within the City, and they shall further disclose any personal financial/investment positions that could be related in any form to the performance of the city's portfolio.

- ***Internal Controls***

The Finance Director shall establish a system of internal controls for investments, which shall be documented in writing in the accounting policies and procedures handbook. The internal controls shall be reviewed by the independent auditor. The controls shall be designed to prevent loss of City funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees and officers of the City.

- ***Safekeeping and Custody***

All investment securities purchased by the City shall be held in third-party safekeeping by an institution designated as a primary agent. The primary agent shall issue a safekeeping receipt to the City listing the specific instrument, rate, maturity, and other pertinent information. Deposit-type securities (i.e., certificates of deposit) shall be collateralized at 110% of the face value. Other investments shall be collateralized by the actual security held in safekeeping by the primary agent.

- ***Performance Evaluation***

The annual investment reports submitted to the City Manager and the City Council shall contain sufficient information to permit an independent organization to evaluate the performance of the investment program. As the City deems advantageous, the City may retain an independent firm to evaluate investment performance. The purpose of this examination shall be to obtain suggestions for improved future performance and to verify that investment officials have acted in accordance with the investment policy and written investment procedures.

3. **INVESTING RESOURCES**

a. All cash and investments will be maintained in as few accounts as possible in order to maximize any interest earnings.

b. When the City deems advantageous, a competitive bid process shall be conducted before any Certificates of Deposits are maintained or moved. If a specific maturity date is required, either for cash flow purposes or for compliance with maturity guidelines, bids will be requested for instruments which meet the maturity requirement. If no specific maturity is required, a market trend analysis will be conducted to determine which maturities would be most advantageous.

c. It is encouraged to invest funds locally unless it would result in loss of the rate of return. The City will utilize Money Market accounts whenever possible to increase the rate of return on the daily operating funds.

d. Investments of the City are limited to the following:

- U.S. Treasury Obligations
- Selected U.S. Agency Obligations
- State of Georgia Obligations
- Prime Bankers Acceptances
- Repurchase Agreements
- Commercial Bank Certificates of Deposits
- Savings and Loan Deposits
- Money Market Accounts
- The Georgia Local Government Investment Pool

e. The City will utilize the option to invest with the State of Georgia Local Government Investment Pool anytime their rate of return is higher than the rate determined through requests from banks; and/or to maintain the option to allow the City to take advantage of the liquidity afforded by next day withdrawals as offered by the Georgia Local Government Investment Pool.

Personnel Position Summary

The City of St. Marys greatest asset are the employees who perform the day-to-day operations. Personnel positions are carefully addressed to ensure the community's service delivery needs. The City is committed to its employees; therefore, all employee programs and benefits were evaluated for funding ability. Due to the changing workforce environment we now face, the City has been challenged with recruiting and retaining employees. To help the City compete in the current wage market, the Council approved a $1 per hour increase in FY2023 for all employees, and an additional $1 per hour increase for all employees to be implemented in FY2024. The overtime levels in other departments have increased due to the number of vacant positions in the City.

Personnel Position

FTE Summary

	Actual FY 2021	Actual FY 2022	Actual FY 2023
General Fund			
Legislative			
City Clerk	1.000	1.000	1.000
Assist Clerk	0.000	0.000	1.000
Sub Total	1.000	1.000	2.000
Executive			
Executive Assistant	1.000	1.000	1.000
City Manager	0.850	0.850	0.850
Assist City Manager	0.000	0.000	1.000
Sub Total	1.850	1.850	2.850
Partially Budgeted in Other Funds			
Finance			
Director of Finance	0.300	0.300	0.300
Assistant Finance Director	0.000	0.000	0.000
Accountant	0.450	0.450	0.450
Bookkeeper	0.400	0.400	0.400
Purchasing Agent	0.450	0.450	0.450
Jr. Accountant	0.100	0.100	0.100
Accounts Payable	0.400	0.400	0.400
Customer Service Representative	0.200	0.200	0.200
Sub Total	2.300	2.300	2.300
Partially Budgeted in Other Funds			
Information Technology			
Director	1.000	1.000	1.000
Sub Total	1.000	1.000	1.000
Human Resources			
Director	0.900	0.900	0.900
Staff Assistant	0.900	0.900	0.900
Sub Total	1.800	1.800	1.800
Municipal Court			
Court Administrator	1.000	1.000	1.000
Sub Total	1.000	1.000	1.000
Police			
Police Chief	1.000	1.000	1.000
Deputy Chief	0.500	0.500	0.500
Lieutenant	2.500	2.500	2.500

Administrative Lieutenant	1.000	1.000	1.000
Administrative Assistant	1.000	1.000	1.000
Property & Evidence Technician	1.000	1.000	1.000
Police Sergeant	5.000	5.000	5.000
Police Corporal	6.000	6.000	6.000
Police Officer II	15.000	15.000	15.000
Police Records Technician	0.600	0.600	0.600
Sub Total	33.600	33.600	33.600

Fire

Fire Chief	0.700	0.700	0.700
Assistant Chief	1.000	1.000	1.000
Fire Captain	1.000	1.000	1.000
Fire Lieutenant	9.000	9.000	9.000
Certified Fire Fighter	14.000	14.000	14.000
Sub Total	25.700	25.700	25.700

Public Works

Public Works Director	0.340	0.340	0.340
Engineer	1.000	1.000	1.000
Administrative Assistant	0.500	0.500	0.500
Construction Inspections	0.250	0.250	0.250
Equipment Operator I	10.000	10.000	10.000
Equipment Operator III	2.000	2.000	2.000
Facilities Maintenance	1.560	1.560	1.560
Inventory Control	0.340	0.340	0.340
Mechanic Supervisor	0.340	0.340	0.340
Mechanic II	0.340	0.340	0.340
Senior Equipment Operator	0.250	0.250	0.250
Supervisor	1.500	1.500	1.500
Staff Assistant	0.600	0.600	0.600
Sub Total	69.720	69.720	69.720

Partially Budgeted in Other Funds

Hwy & Streets

Equipment Operator III	1.000	1.000	1.000
Equipment Operator II	1.000	1.000	1.000
Equipment Operator I	2.000	2.000	2.000
Sub Total	4.000	4.000	4.000

Cemetery

Equipment Operator III	0.440	0.440	0.440
Assistant Finance Director	0.100	0.100	0.100
Building Inspector II	0.100	0.100	0.100
Sub Total	0.640	0.640	0.640

Senior Center

Senior Center Coordinator	1.000	1.000	1.000
Senior Center Services Assistant	1.360	1.360	2.720
Sub Total	2.360	2.360	3.720

Library

Library Director	1.000	1.000	1.000
Library Service Coordinator	1.000	1.000	1.000
Library Programs Specialist	1.000	1.000	1.000

Library Technician	2.000	2.000	2.000
Sub Total	5.000	5.000	5.000

Building

Fire Chief	0.300	0.300	0.300
Planning and Building Assistant	0.500	0.500	0.500
Building Inspector II	0.900	0.900	0.900
Sub Total	1.700	1.700	1.700

Partially Budgeted in Other Funds

Planning

Planning Director	1.000	1.000	1.000
Asst. Planner	1.000	1.000	1.000
GIS/Planning Technician	1.000	1.000	1.000
Planning and Building Assistant	0.500	0.500	0.500
Sub Total	3.500	3.500	3.500

Partially Budgeted in Other Funds

Code Enforcement

Code Compliance Officer	1.500	1.500	1.500
Sub Total	1.500	1.500	1.500

Economic Projects

Economic Projects Director	0.000	0.000	0.000
Sub Total	0.000	0.000	0.000

Economic Development

Main Street Director	1.000	1.000	1.000
Sub Total	1.000	1.000	1.000

Special Facilities

Hostess	0.000	0.000	0.000
Sub Total	0.000	0.000	0.000

Total General Fund	**157.670**	**157.670**	**161.030**

Tourism

Tourism Director *	0.000	0.000	0.000
Hostess	1.500	1.500	1.500
Sub Total	1.500	1.500	1.500

**Contract position*

Total Tourism Fund	**1.500**	**1.500**	**1.500**

Sewer

City Manager	0.075	0.075	0.075
HR Director *	0.050	0.050	0.050
Staff Assistant*	0.050	0.050	0.050
Public Works Director	0.330	0.330	0.330
Administrative Assistant	0.250	0.250	0.250
Construction Inspections	0.375	0.375	0.375
Equipment Operator I	3.000	3.000	3.000
Wastewater Plant Operator I	1.000	1.000	1.000
Wastewater Plant Operator II	2.000	2.000	2.000
Wastewater Maintenance Supervisor	1.000	1.000	1.000
Utility Superintendent	1.000	1.000	1.000

Operations Technician	2.000	2.000	2.000
Lift Station Technician	2.000	2.000	2.000
Inventory Control	0.330	0.330	0.330
Mechanic Supervisor	0.330	0.330	0.330
Mechanic II	0.330	0.330	0.330
Senior Equipment Operator	0.375	0.375	0.375
Supervisor	0.750	0.750	0.750
Staff Assistant	0.500	0.500	0.500
Director of Finance	0.250	0.250	0.250
Assistant Finance Director	0.425	0.425	0.425
Accountant	0.200	0.200	0.200
Bookkeeper	0.250	0.250	0.250
Purchasing Agent	0.250	0.250	0.250
Jr. Accountant	0.400	0.400	0.400
Accounts Payable	0.250	0.250	0.250
Fiscal Agent II	0.350	0.350	0.350
Accounts Receivable Clerk	0.375	0.375	0.375
Customer Service Representative	0.800	0.800	0.800
Sub Total	19.295	19.295	19.295

Partially Budgeted in Other Funds

Water

City Manager	0.075	0.075	0.075
HR Director *	0.050	0.050	0.050
Staff Assistant*	0.050	0.050	0.050
Public Works Director	0.330	0.330	0.330
Administrative Assistant	0.250	0.250	0.250
Construction Inspections	0.375	0.375	0.375
Equipment Operator II	3.000	3.000	3.000
Equipment Operator III	1.000	1.000	1.000
Assistant Water Plant Operator	2.000	2.000	2.000
Meter Reader	2.000	2.000	2.000
Lead Meter Reader	1.000	1.000	1.000
Inventory Control	0.330	0.330	0.330
Mechanic Supervisor	0.330	0.330	0.330
Mechanic II	0.330	0.330	0.330
Senior Equipment Operator	0.375	0.375	0.375
Supervisor	0.750	0.750	0.750
Staff Assistant	0.500	0.500	0.500
Director of Finance	0.250	0.250	0.250
Assistant Finance Director	0.425	0.425	0.425
Accountant	0.200	0.200	0.200
Bookkeeper	0.250	0.250	0.250
Purchasing Agent	0.250	0.250	0.250
Jr. Accountant	0.400	0.400	0.400
Accounts Payable	0.250	0.250	0.250
Fiscal Agent II	0.350	0.350	0.350
Accounts Receivable Clerk	0.375	0.375	0.375
Customer Service Representative	0.800	0.800	0.800
Sub Total	16.295	16.895	16.895

Partially Budgeted in Other Funds

Total Water/Sewer Fund	**35.590**	**36.190**	**36.190**

Solid Waste

Director of Finance	0.200	0.200	0.200

Assistant Finance Director	0.050	0.050	0.050
Accountant	0.150	0.150	0.150
Bookkeeper	0.100	0.100	0.100
Purchasing Agent	0.050	0.050	0.050
Jr. Accountant	0.100	0.100	0.100
Fiscal Agent II	0.300	0.300	0.300
Accounts Receivable Clerk	0.250	0.250	0.250
Accounts Payable	0.100	0.100	0.100
Customer Service Representative	0.200	0.200	0.200
Sub Total	53.385	54.585	54.585
Partially Budgeted in Other Funds			
Total Solid Waste Fund	**53.385**	**54.585**	**54.585**
Aquatic Park			
Aquatic Park Head Supervisor	1.000	1.000	1.000
Assit. Park Supervisor	0.000	0.000	1.000
Guest Services Supervisor	1.000	1.000	1.000
Lifeguard/Guest Services	6.750	6.750	6.750
Sub Total	8.750	8.750	9.750
Partially Budgeted in Other Funds			
Total Aquatic Park	**8.750**	**8.750**	**9.750**
FTE Positions	**256.895**	**258.695**	**263.055**



Long-Range Financial Planning

St. Marys is the second oldest city in the United States. It is important to protect our historical past while integrating new "development" to sustain the community. In order to accomplish this task, it is important to have long-range financial planning.

Long-range financial planning to retain sustainability is a critical component of the City's success. This year, the City put together a three (3) year forecast for its major funds – General Fund, Water/Sewer, and Solid Waste. This plan is a tool to assist management in the planning and allocation of resources. The plan ensures the City is fiscally responsible in decision making while providing quality of life for its citizens.

The quality of life aspects includes:

- A safe and secure community.
- An environmentally sensitive community.
- An aesthetically pleasing community.
- A community that supports and recognizes the importance of diverse recreational, social, and cultural activities and events.
- A community that is hospitable, supportive, friendly, caring, and encourages a sense of community.
- A community that fosters prosperity.

It is vital to ensure that recurring revenues and expenses are aligned. 12% increase in real and personal property taxes was budgeted in FY2024. For future years, taxes will ensure the City will purchase equipment and provide infrastructure to ensure the quality of life aspects are met. The City conducts annual property tax sales to ensure revenues are available to support the needs of the City.

In the Water/Sewer Fund, Special Purpose Local Option Sales Tax (SPLOST) is being used for debt retirement in order to hold the water/sewer rates at current levels. Reserves have been allocated for some major purchases and upgrades. In the future, the City will issue additional debt to ensure infrastructure is maintained.

The City entered into a contract for the solid waste pickup with Cumberland Services in FY2023 which resulted in an increase in this years Solid Waste Fund due to higher rates. The City plans no capital outlays in this fund.

Diversity in economic development is a major key to the City's future. Bringing in businesses will supply revenues to all three funds through taxes, fees, and user fees. The development of St. Marys Commerce Park and the Exit 1 project will set a basis to attract further economic interest in St. Marys and provide for an exciting future.

The City reviews the five-year master plan to help guide the future. Council and Management are proactive to ensure they are moving in the right direction for the future and to discuss allocation of resources. From this plan, the construction of the City Marina is nearing completion, and the St. Marys Commerce Park is underway. Again this year, specific projects will be a top discussion at the annual Council retreat, to ensure staff is meeting the long-range planning.

Three Year Budget

Below is a three year budget for the major funds for the City which includes the General Fund, SPLOST, Water/Sewer, and Solid Waste Fund. Staff estimates these funds to chart the path for the future to ensure the stability of each fund.

If the need in the future arises to make adjustments, Council and Staff will need to look at the projected budgets and make the necessary changes whether to include an increase in fees, increase in allocated fund equity, or to push a project back a year that is currently budgeted.

3 Year Projections

FY2024		FY2025		FY2026	
General Fund		**General Fund**		**General Fund**	
General Government	$ 3,277,259	General Government	$ 3,342,804	General Government	$ 3,409,660
Public Safety	$ 7,982,705	Public Safety	$ 8,142,359	Public Safety	$ 8,305,206
Public Works	$ 5,006,224	Public Works	$ 5,106,348	Public Works	$ 5,208,475
Comminty Development	$ 1,156,700	Comminty Developme	$ 1,179,834	Comminty Developme	$ 1,203,431
Health & Welfare	$ 669,868	Health & Welfare	$ 683,265	Health & Welfare	$ 696,931
	$ 18,092,756		$ 18,454,611		$ 18,823,703
Special Revenue Funds		**Special Revenue Funds**		**Special Revenue Funds**	
Speed Detection	$ 100,000	Speed Detection	$ 102,000	Speed Detection	$ 104,040
ARPA	$ 3,514,996	ARPA	$ -	ARPA	$ -
Multi Grant	$ 776,000	Multi Grant	$ 791,520	Multi Grant	$ 807,350
Tourism	$ 351,550	Tourism	$ 358,581	Tourism	$ 365,753
Hotel Motel	$ 353,215	Hotel Motel	$ 360,279	Hotel Motel	$ 367,485
TAD	$ 500,000	TAD	$ 510,000	TAD	$ 520,200
	$ 5,595,761		$ 2,122,380		$ 2,164,828
Captial Projects		**Captial Projects**		**Captial Projects**	
SPLOST VIII	$ 2,000,000	SPLOST VIII	$ 2,040,000	SPLOST VIII	$ -
LMIG	$ 200,000	LMIG	$ 204,000	LMIG	$ 208,080
Commerce Park	$ 7,000,000	Commerce Park	$ 7,000,000	Commerce Park	$ 7,000,000
Exit 1	$ 30,000,000	Exit 1	$ 30,000,000	Exit 1	$ 30,000,000
	$ 39,200,000		$ 39,244,000		$ 37,208,080
Debt Service		**Debt Service**		**Debt Service**	
Commerce Park-Debt	$ 612,200	Commerce Park-Debt	$ 700,000	Commerce Park-Debt	$ 700,000
Exit 1-Debt	$ 1,493,896	Exit 1-Debt	$ 1,493,896	Exit 1-Debt	$ 1,493,896
	$ 2,106,096		$ 2,106,096		$ 2,106,096
Enterprise Funds		**Enterprise Funds**		**Enterprise Funds**	
Water/Sewer	$ 15,919,726	Water/Sewer	$ 16,238,121	Water/Sewer	$ 16,562,883
Solid Watse	$ 3,014,781	Solid Watse	$ 3,075,077	Solid Watse	$ 3,136,578
Aquatic Park	$ 715,491	Aquatic Park	$ 729,801	Aquatic Park	$ 744,397
Marina	$ 200,000	Marina	$ 204,000	Marina	$ 208,080
	$ 19,849,998		$ 20,246,998		$ 19,849,998

Budget Adjustments & Amendments

The City maintains a budgetary control system to ensure adherence to the budget and prepares timely, monthly financial reports comparing actual revenues, expenditures, and encumbrances with budgeted amounts. These reports are distributed to the City Council and Staff.

From time to time, it becomes necessary for St. Marys to adjust or amend the adopted budget. This process is regulated by the Official Code of Georgia (O.C.G.A) along with local policies.

O.C.G.A. 36-81-3 states:

1. An increase in appropriations at the legal level of control of the local government, whether accomplished through a change in anticipated revenues in any fund or through a transfer of appropriations among departments, shall require the approval of the governing authority. Such amendment shall be adopted by ordinance or resolution.

2. Transfers of appropriations with any fund below the local government's legal level of control shall require only the approval of the budget officer.

In St. Marys, the amount for salaries and benefits for each department may not be increased without the approval of the City Council. However, Department Heads shall have the authority to transfer appropriations within a department (within the same fund) from one line item to another (other than increasing salaries and benefits) subject to the approval of the City Manager and/or the Finance Director.

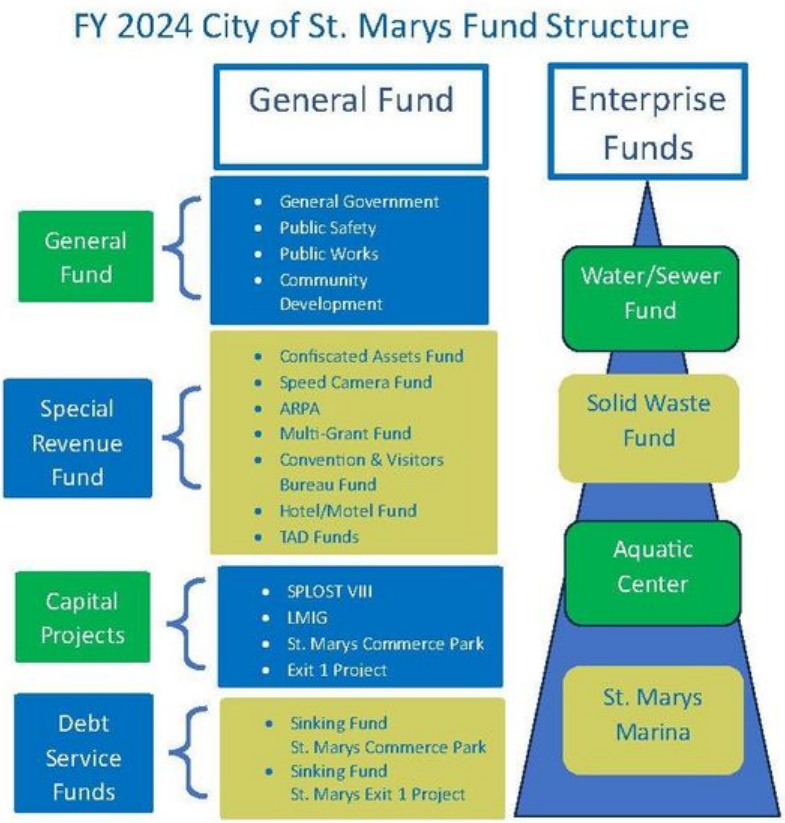


Fund Structure

The City of St. Marys accounts are organized and operate on a fund basis as set forth by Generally Accepted *Accounting Principles (GAAP). A fund is an autonomous accounting entity with a self-balancing set of accounts. Fund Accounting segregates funds for specific purposes in accordance with laws and regulations or special restrictions and limitations.*

The City of St. Marys accounts are organized and operate on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that encompass the City's assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are segregated and accounted for in individual funds based on the purposes for which they are to be spent and the means by which spending activities are controlled.

As noted in the chart "FY2024 City of St. Marys Fund Structure" shown below, St. Marys utilizes three (4) major governmental fund types: General, Special Revenue, Capital Projects, and Debt Service. St. Marys also utilizes Enterprise Funds.



CITY OF ST. MARYS - FUNDS AND FUNCTION

General Fund	Enterprise Funds	Special Revenues	Capital Projects	Debt Service Fund
Legislative	Water/Sewer	Confiscated Assets	SPLOST	Sinking Fund-St. Marys Commerce Park
Executive	Solid Waste	Speed Camera Fund	LMIG	Sinking Fund - Exit 1 Project
Finance	Aquatic Center	ARPA	Commerce Park	
Information Tech	St. Marys Marina	Multi-Grant Fund	St. Marys Exit 1 Project	
Human Resources		Convention & Visitors Bureau Fund		
Municipal Court		Hotel/Motel Fund		
Police Department		TAD Funds		
Fire Department				
Public Works				
General Gov Bldgs				
Parks				
Hwys & Streets				
Library				
Building				
Planning & Zoning				
Cemetery				
Code Enforcement				
Senior Center				
Main Street				
Special Facilities				

The **General Fund** accounts for all general operations of the City necessary to serve our citizens. By definition, St. Marys has only one General Fund. All financial resources, except those required to be in another fund, are reported in the General Fund. The General Fund accounts for the collection of property taxes, Local Option Sales Tax (LOST), excise taxes, permits & licenses, fines and forfeitures, service charges, and other miscellaneous and intergovernmental revenues. St. Marys General Fund consists of Administration, Finance, Municipal Court, Police, Fire, Public Works, Planning & Zoning, Building, and Economic Development.

The **Special Revenue Fund** is established to account for proceeds that must be used for a specific project. These funds provide an extra level of accountability to the taxpayer, indicating that the funds were expended on the intended purpose. St. Marys has seven Special Revenue Funds: Confiscated Assets Fund, Speed Camera Fund, ARPA Fund, Multi-Grant Fund, Convention & Visitors Bureau Fund, Hotel/Motel Tax Fund, and TAD Funds.

• Confiscated Assets Fund is used to account for funds received from confiscated assets. The monies are to be used to purchase necessary equipment and supplies for the Police Department.

• Speed Camera Fund is used to account for funds received from traffic citations issued using cameras in school zones. These funds are used for Public Safety equipment and supplies.

• ARPA Fund is used to account for funds received through the American Rescue Plan Act, which was signed into law on March 11, 2021.

• Multi-Grant Fund is used to account for grant revenues received. These funds are used for equipment and other operating needs of the departments receiving the funds. The majority of the funds have a designated use.

• Convention & Visitors Bureau Fund is used to account for related revenues and expenditures in tourism. These funds are used to promote tourism and tourism-related activities.

• Hotel/Motel Tax Fund is used to account for the taxes received from hotels/motels collected as required by law. These funds are used to promote tourism.

• Tax Allocation District (TAD) Funds are used to account for related revenues and expenditures in special districts. These funds are used for a specified improvement area. The real estate property tax monies are collected for a certain period.

The **Capital Project Fund** is established to account for financial resources used for the acquisition and/or construction of major capital projects. The City has four Capital Improvements Funds, SPLOST, LMIG, St. Marys Commerce Park, and St. Marys Exit 1 Project in FY2024.

• Special Purpose Local Option Sales Tax Fund is used to account for the 1% sales tax collected for special projects.

• Local Maintenance Improvement Grant (LMIG) is used to account for the Georgia Department of Transportation funds for road infrastructure. The Enterprise (Proprietary) Fund establishes a separate accounting/financial reporting mechanism for services for which a fee is charged in exchange for goods and services.

• St. Marys Commerce Park Fund is used to account for proceeds for the sale of a bond which is being used for the costs of the development of an industrial park in the downtown development area of the City.

• St. Marys Exit 1 Project Fund is used to account for the proceeds for the sale of a bond which is being used for the costs of public infrastructure, including, but not limited to, additions, extensions, and improvements to the water and sewer system of the City and constructing and equipping a new fire station of the City.

The **Enterprise (Proprietary) Funds** establish a separate accounting/financial reporting mechanism for services for which a fee is charged in exchange for goods and services. The revenues and expenses for the service are separated into its own financial statements rather than commingled with the revenue and expenses of all other government activities. The City's utility Enterprise Funds are Water/Sewer Fund, Solid Waste Fund, Aquatic Center Fund, and the St. Marys Marina.

• Water and Sewer Fund is used to account for water and sewer services financed by user charges and other revenues.

• Solid Waste Fund is used to account for solid waste management that is financed by user charges. The collection of solid waste is outsourced to a private contractor.

• Aquatic Center Fund is used to account for the revenue and expenses generated at St. Marys Aquatic Park and is financed by user charges.

• St. Marys Marina Fund is used to account for the revenue and expenses generated at St. Marys Marina and is financed by user charges.

The **Debt Service Funds** are used to account for and report financial resources that are restricted, committed, or assigned to expenditures for principal and interest.

• Sinking Fund - St. Marys Commerce Park accounts for charges to be used to retire bond principal and to pay interest on revenue bonds associated with the development of St.Marys Commerce Park.

• Sinking Fund - St. Marys Exit 1 Project accounts for charges to be used to retire bond principal and to pay interest on revenue bonds associated with the development of St.Marys Exit 1 Project.

All Fund Types

The revenues are listed by major source, and the expenditures are listed by major function and department. Operating transfers are listed as both “in” and “out.”

General Fund (Fund 100)
General Fund Revenues Summary (by classification)
General Fund Expenditures Summary (by function and department)
General Fund Summary of Revenue Chart
General Fund Expenditures by Function Chart
General Fund Budgeted Expenditures by Major Use Listing and Chart
Confiscated Assets Fund (Fund 210)
Confiscated Assets Fund Summary of Revenue and Expenses

Speed Detection Fund (Fund 211)
Speed Detection Fund Summary of Revenue and Expenses

ARPA Fund (Fund 230)
ARPA Fund Summary of Revenue and Expenses

Multi-Grant Fund (Fund 251)
Multi-Grant Fund Summary of Revenues and Expenditures

Tax Allocation District (270)
Tax Allocation District Fund Summary of Revenues and Expenditures

Convention & Visitors Bureau Fund (275)
Convention & Visitors Bureau Fund Summary of Revenues and Expenditures

Hotel/Motel Tax Fund (276)
Hotel/Motel Tax Fund Summary of Revenues and Expenditures

SPLOST/Capital Improvements (320/335)
SPLOST/LMIG Capital Improvements Fund Summary of Revenues and Expenditures

St. Marys Commerce Park Capital Improvements Fund (360)
St. Marys Commerce Park Fund Summary of Revenues and Expenditures

St. Marys Exit 1 Capital Improvements Fund (370)
St. Marys Exit 1 Fund Summary of Revenues and Expenditures

Debt Service Fund - St. Marys Commerce Park (420)
Debt Service Fund - St. Marys Commerce Park Summary of Revenues and Expenditures

Debt Service Fund - St. Marys Exit 1 Project (430)
Debt Service Fund - St. Marys Exit 1 Summary of Revenues and Expenditures

Water/Sewer Fund (505)

Water/Sewer Fund Summary of Revenues (by classification)
Water/Sewer Fund Expenditures Summary (by function and department)
Water/Sewer Fund Summary of Revenue Chart
Water/Sewer Fund Expenditures by Function Chart
Water/Sewer Fund Budgeted Expenditures by Major Use Listing and Chart

Solid Waste Fund (540)
Solid Waste Fund Summary of Revenues and Expenditures

Aquatic Center Fund (555)
Aquatic Center Fund Summary of Revenues and Expenditure

St. Marys Marina Fund (560)
St. Marys Marina Fund Summary of Revenues and Expenditure

Basis of Accounting

The basis of accounting establishes the time financial transactions are recorded as income or expense in the various funds used by the City, when it becomes due or when it is actually paid or received.

Governmental Funds – Used to account for the City's general government activities. These funds, which are not concerned about profitability, use a modified accrual basis. Revenue is recognized when it becomes both available and measurable, rather than when it is earned. Expenditures for modified accrual accounting are recognized when the related liability is incurred.
St. Marys considers revenues available if they are collected within 60 days after year-end. Property taxes, sales and use tax, franchise taxes, licenses, interest, and miscellaneous revenues are recorded as revenues when received because they are not generally measurable until actually received. St. Marys considers expenditures due when the related liability is incurred. Grant expenditures are recognized as revenue when the qualifying expenditures have been incurred, and all other grant requirements are met.
Proprietary Funds (Enterprise) - Used for services provided to the public on a user charge basis. This is similar to the operation of a commercial enterprise used for business-like activities. This type of fund usually operates on an accrual basis. Governmental accountants often refer to the accrual basis as "full accrual" to differentiate it from modified accrual basis accounting.



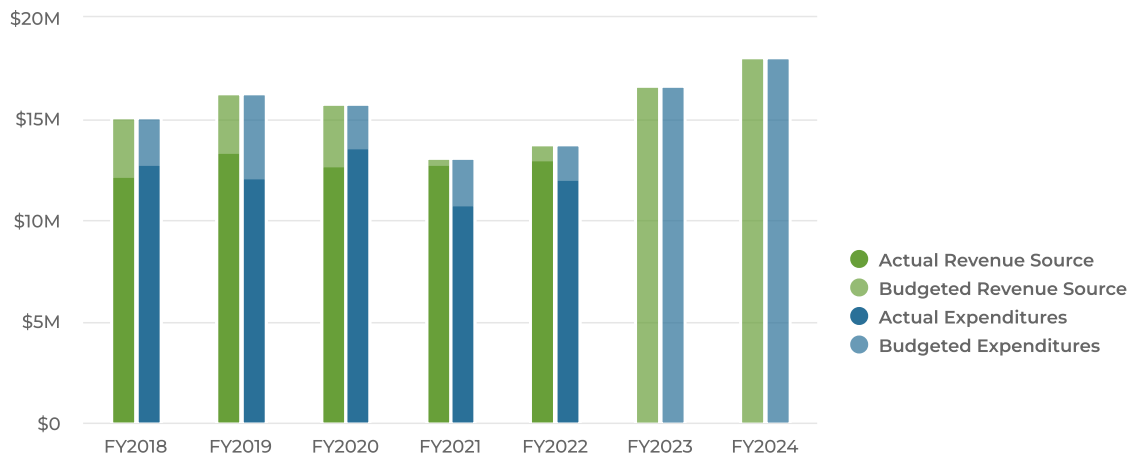
OVERALL CITY FUND SUMMARIES

General Fund

The **General Fund** accounts for all general operations of the City necessary to serve our citizens. By definition, St. Marys has only one General Fund. All financial resources, except those required to be in another fund, are reported in the General Fund, which is a major governmental fund.

Summary

City of St. Marys, Georgia is projecting $18.09M of revenue in FY2024, which represents a 8.6% increase over the prior year. Budgeted expenditures are projected to increase by 8.5% or $1.41M to $18.07M in FY2024.



Revenues by Source

The City took a hard look at revenue projections for FY 2024. Budgeted revenue for the City's general fund has increased from $16.6 million in FY2023 to $18 million in FY2024. The City has certain assumptions incorporated into our revenue forecast, and projections continue to be conservative yet realistic. The following section is a brief explanation of the assumptions and the effect on projected revenue.

Property Taxes

The City's digest has increased from $629,782,038 in 2021 to $770,769,010 in 2022. Given the fact that new construction has continued to maintain an upward trend over the past years, a 12% increase in real and personal property taxes was budgeted in FY2024. The City has also seen an upward trend in motor vehicle tax, local option sales tax collections, and insurance premium taxes. Upon careful analysis of revenue collections and the continuance of new growth in building, the City has increased its general fund revenues by 8.92%. For FY 2024, property taxes (current and back taxes) provide 27.54% of the General Fund Revenue, which has been budgeted to collect $4.9 million.

Miscellaneous Taxes

In FY 2024, personal property taxes, railroad, and franchise taxes are expected to increase, as well as real estate transfer tax due to housing sales. LOST revenue has continued to rise and has maintained a steady increase since FY2020.

Licenses and Permits

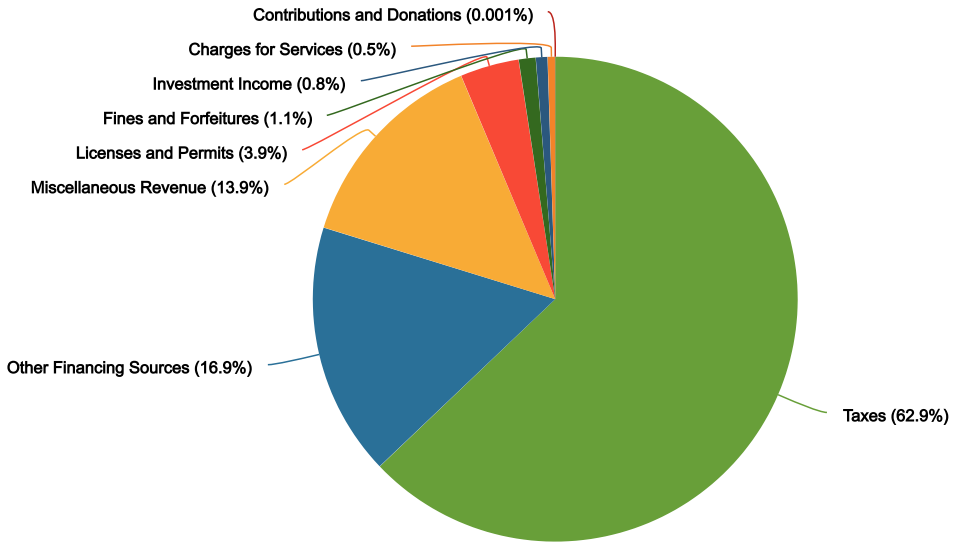
Licenses, fees, and building permits for FY 2024 are projected to increase due to the influx of new development and construction.

Charges for Services, Fines, and Forfeitures, and Miscellaneous

Overall, charges for services are budgeted conservatively to remain consistent with last year. These charges encompass minor revenues compared to the overall General Fund Revenue Budget. Fines and forfeitures are budgeted to increase somewhat based on past years collections.

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Projected 2024 Revenues by Source



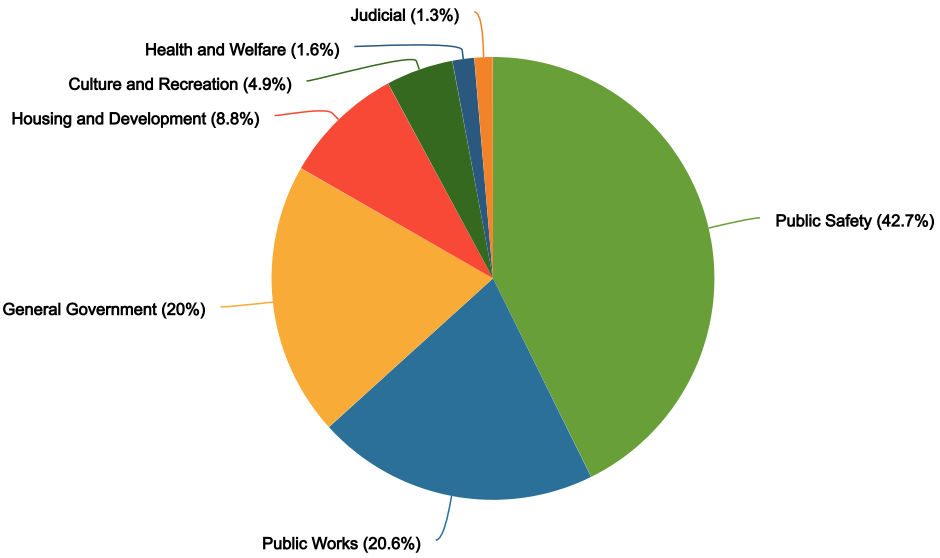
Name	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Revenue Source				
Taxes	$10,386,390.00	$178,150.92	$11,379,352.00	9.6%
Licenses and Permits	$683,200.00	$53,833.63	$710,400.00	4%
Charges for Services	$88,640.00	$11,007.71	$90,400.00	2%

Name	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Fines and Forfeitures	$200,150.00	$14,115.34	$206,700.00	3.3%
Investment Income	$5,500.00	$0.00	$140,000.00	2,445.5%
Contributions and Donations	$100.00	$0.00	$100.00	0%
Miscellaneous Revenue	$1,825,472.00	$63,840.20	$2,510,287.00	37.5%
Other Financing Sources	$3,467,942.00	$0.00	$3,055,517.00	-11.9%
Total Revenue Source:	**$16,657,394.00**	**$320,947.80**	**$18,092,756.00**	**8.6%**

Expenditures by Function

Although we were unable to fund all requests made for this fiscal year, mainly capital costs, this budget allows us to maintain the current service levels expected from our citizens while being fiscal responsible of City funds.

Budgeted Expenditures by Function



Name	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expenditures				
General Government	$3,336,892.00	$87,472.06	$3,616,044.33	8.4%
Judicial	$205,731.00	$14,085.10	$241,908.29	17.6%
Public Safety	$7,805,356.00	$313,752.10	$7,713,240.38	-1.2%
Public Works	$3,145,051.00	$152,073.19	$3,719,407.73	18.3%
Health and Welfare	$238,596.00	$10,343.17	$288,395.00	20.9%
Culture and Recreation	$612,450.00	$18,197.89	$888,780.68	45.1%
Housing and Development	$1,313,318.00	$48,139.81	$1,597,423.55	21.6%
Total Expenditures:	**$16,657,394.00**	**$644,063.32**	**$18,065,199.96**	**8.5%**

Special Revenue

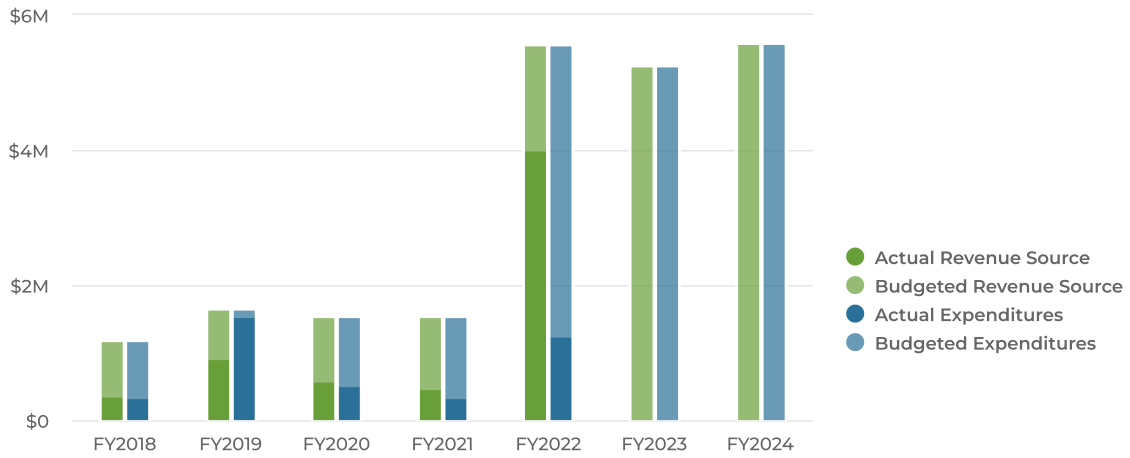
Special Revenue Funds are established to account for proceeds that must be used for a specific project. These monies are legally restricted, and the Special Revenue Fund provides an extra level of accountability to the taxpayer that the funds were expended on the intended purpose. St. Marys has (7) seven Special Revenue Funds: Confiscated Assets Fund, Speed Camera Fund, ARPA Fund, Multi-Grant Fund, Convention & Visitors Bureau Fund, Hotel/Motel Tax Fund, and TAD Fund. ARPA, and Mulit-Grant are considered major funds.

Summary

City of St. Marys, Georgia is projecting $5.6M of revenue in FY2024, which represents a 6.4% increase over the prior year. Budgeted expenditures are projected to increase by 6.4% or $334.79K to $5.6M in FY2024.

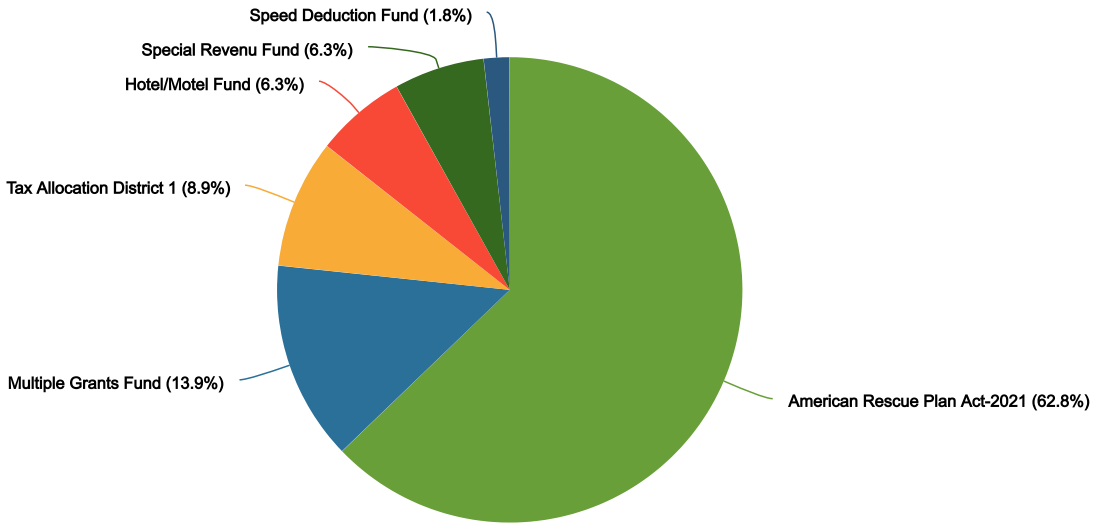
The Special Revenue Funds established for the City of St. Marys are as follows:

- Confiscated Assets Fund is used to account for funds received from confiscated assets. The monies are to be used to purchase necessary equipment and supplies for the Police Department.
- Speed Camera Fund is funded by fines issued through speed detection camera located within school districts in St. Marys. Revenue generated through this fund is used for the purchase of Public Safety equipment for the City.
- ARPA (America Rescue Plan Act) In 2021 the City of St. Marys received funds from the federal government to aid in the recovery from the Coronavirus.
- Multi-Grant Fund is used to account for grant revenues received. These funds are used for equipment and other operating needs of the departments receiving the funds. The majority of the funds have a designated use.
- Hotel/Motel Tax Fund The Hotel/Motel Tax Fund was created for promoting tourism in the City of St. Marys. The City of St. Marys collects the hotel/motel tax at a rate of 6%. At this time, all funds are turned over to the St. Marys Convention and Visitors Bureau to promote tourism in the City of St. Marys.
- Convention & Visitors Bureau Fund is used to account for funds generated form the Hotel/Motel tax and is used to promote tourism and tourism-related activities i the City of St. Marys.
- Tax Allocation District (TAD) Fund is used to account for related revenues and expenditures in a special district. These funds are used for a specified improvement area. The real estate property tax monies are collected for a certain period.



Revenue by Fund

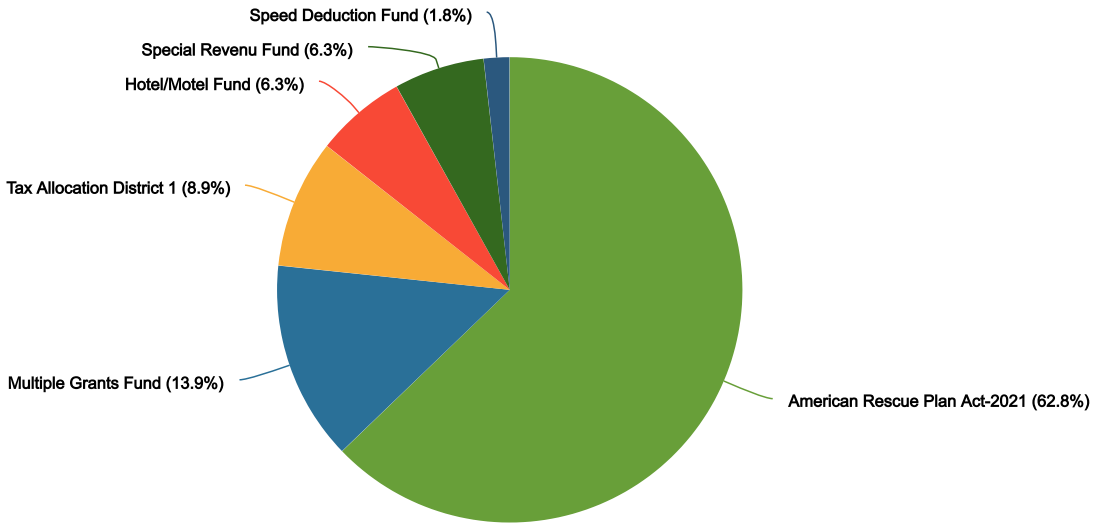
2024 Revenue by Fund



Name	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Speed Deduction Fund	$50,000.00	$0.00	$100,000.00	100%
American Rescue Plan Act-2021	$3,173,700.00	$0.00	$3,514,996.00	10.8%
Multiple Grants Fund	$1,550,000.00	$0.00	$776,000.00	-49.9%
Tax Allocation District 1	$50,000.00	$18.61	$500,000.00	900%
Special Revenu Fund	$239,275.00	$15,982.53	$351,550.00	46.9%
Hotel/Motel Fund	$198,000.00	$0.00	$353,215.00	78.4%
Total:	**$5,260,975.00**	**$16,001.14**	**$5,595,761.00**	**6.4%**

Expenditures by Fund

2024 Expenditures by Fund



Name	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Speed Deduction Fund	$50,000.00	$0.00	$100,000.00	100%
American Rescue Plan Act-2021	$3,173,700.00	$39,475.46	$3,514,996.00	10.8%
Multiple Grants Fund	$1,550,000.00	$0.00	$776,000.00	-49.9%
Tax Allocation District 1	$50,000.00	$0.00	$500,000.00	900%
Special Revenu Fund	$239,275.00	$26,924.23	$351,550.00	46.9%
Hotel/Motel Fund	$198,000.00	$0.00	$353,215.00	78.4%
Total:	**$5,260,975.00**	**$66,399.69**	**$5,595,761.00**	**6.4%**

Capital Projects

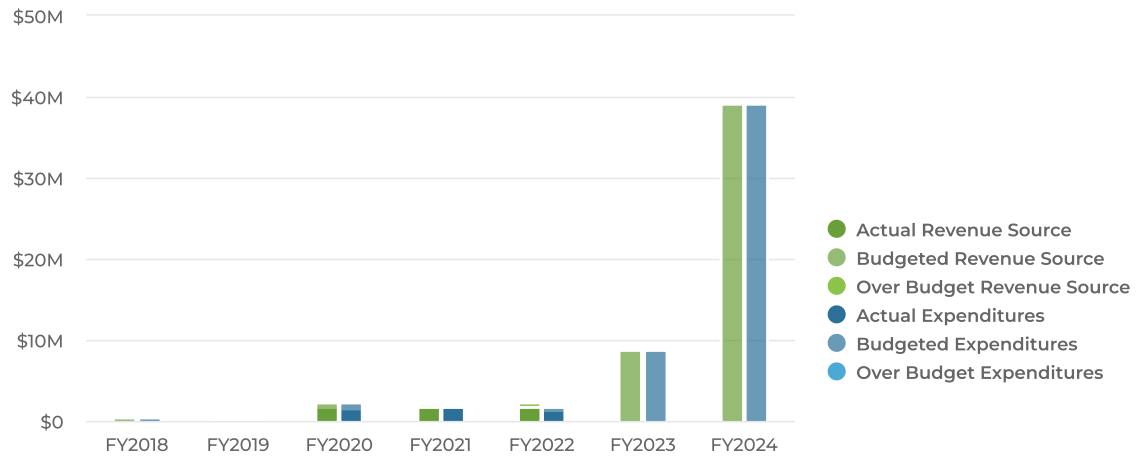
The Capital Project Fund is established to account for financial resources used for the acquisition and/or construction of major capital projects. The City has four Capital Improvements Funds, SPLOST and the LMIG, St. Marys Commerce Park, and St. Marys Exit 1 Project in FY2024.

Summary

City of St. Marys, Georgia is projecting $39.2M of revenue in FY2024, which represents a 338.7% increase over the prior year. Budgeted expenditures are projected to increase by 338.7% or $30.27M to $39.2M in FY2024.

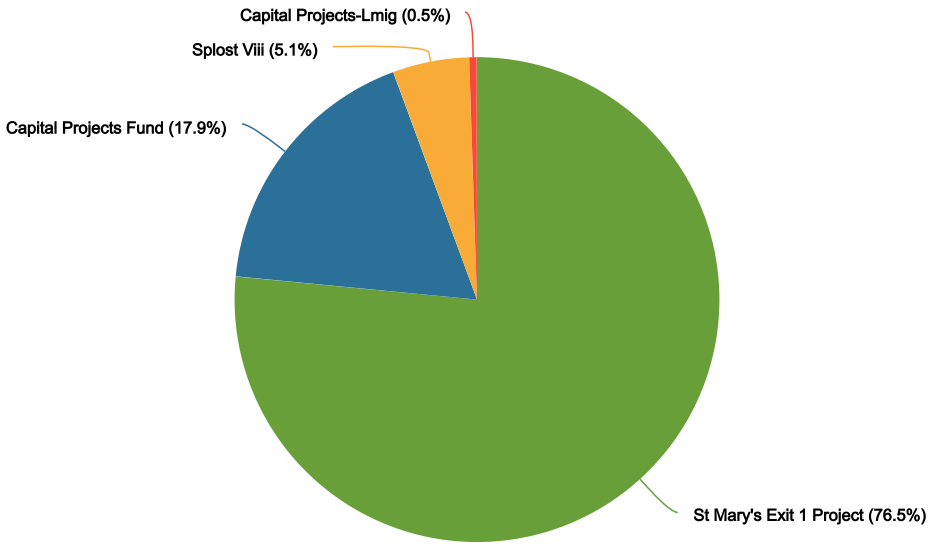
The following are the funds designated as Captial Improvememt Projects:

- Special Purpose Local Option Sales Tax Fund (SPLOST) The Special Purpose Local Option Sales Tax (SPLOST) is a 1% sales tax voted in by citizens for capital projects. Currently available in St. Marys is SPLOST VIII collections which began in FY 2020. These funds are slated for the capital improvements of qualifying projects such as roadways, walkways, storm drainage, traffic signals, sewer projects, water projects, debt retirement, equipment, and government facilities.
- Local Maintenance Improvement Grant (LMIG) is used to account for the Georgia Department of Transportation funds for road infrastructure.
- St. Marys Commerce Park is used to account for fund received through revenue bonds for the construction of infrastructure in St. Marys Commerce Park.
- St. Marys Exit 1 Project Fund is used to account for funds received though revenue bonds for St. Marys Exit 1 project.



Revenue by Fund

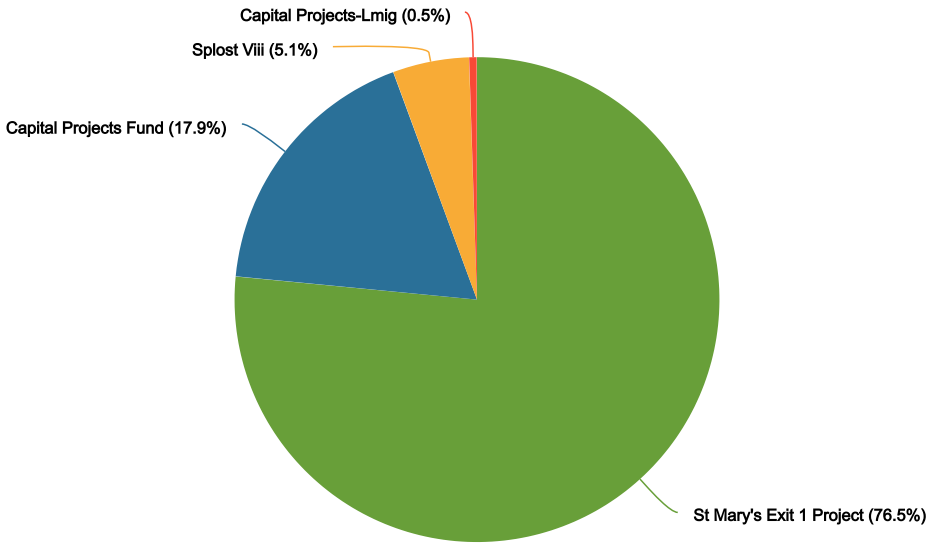
2024 Revenue by Fund



Name	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Splost Viii	$1,615,000.00	$0.00	$2,000,000.00	23.8%
Capital Projects-Lmig	$320,000.00	$0.00	$200,000.00	-37.5%
Capital Projects Fund	$7,000,000.00	$0.00	$7,000,000.00	0%
St Mary's Exit 1 Project	$0.00	$0.00	$30,000,000.00	N/A
Total:	**$8,935,000.00**	**$0.00**	**$39,200,000.00**	**338.7%**

Expenditures by Fund

2024 Expenditures by Fund



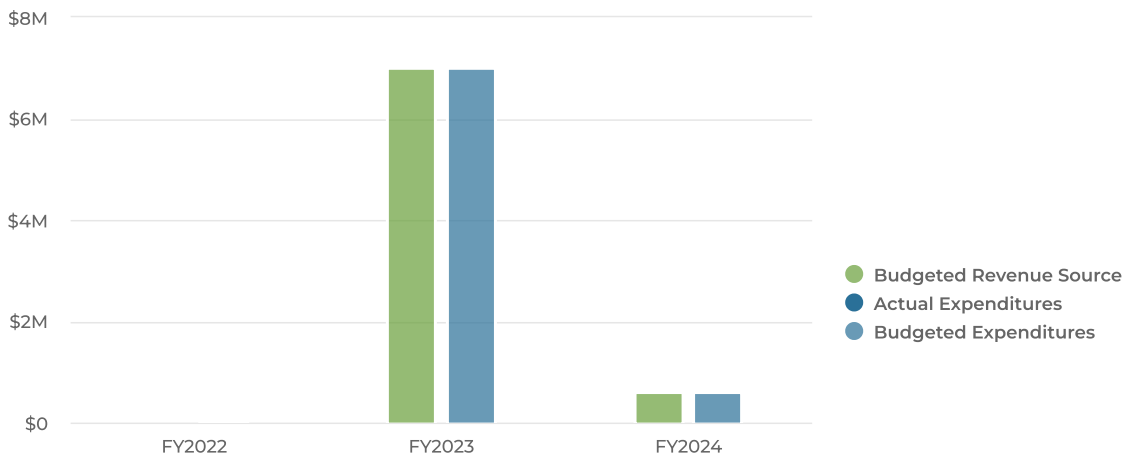
Name	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Splost Viii	$1,615,000.00	$134,583.00	$2,000,000.00	23.8%
Capital Projects-Lmig	$320,000.00	$0.00	$200,000.00	-37.5%
Capital Projects Fund	$7,000,000.00	$340.00	$7,000,000.00	0%
St Mary's Exit 1 Project			$30,000,000.00	N/A
Total:	**$8,935,000.00**	**$134,923.00**	**$39,200,000.00**	**338.7%**

Debt Service

Debt Service funds are used to account for and report financial resources, such as bonds, that are restricted, committed, or assigned to expenditure for principal and interest. We have 2 Debt Service Fund – Revenue Bond 2022, which is for the St. Marys Commerce Park and Revenue Bond 2023 which is for the Exit 1 project.

Summary

City of St. Marys, Georgia is projecting $612.2K of revenue in FY2024, which represents a 91.3% decrease over the prior year. Budgeted expenditures are projected to decrease by 91.3% or $6.42M to $612.2K in FY2024.



Enterprise Funds

Enterprise Funds are established to account for services provided to the public on a user charge basis and is reported similar to a business. There are three Enterprise Funds: Water/Sewer Fund, Solid Waste Fund, and the Aquatic Center.

Each of these individual account funds is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that includes City assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate for the fund.

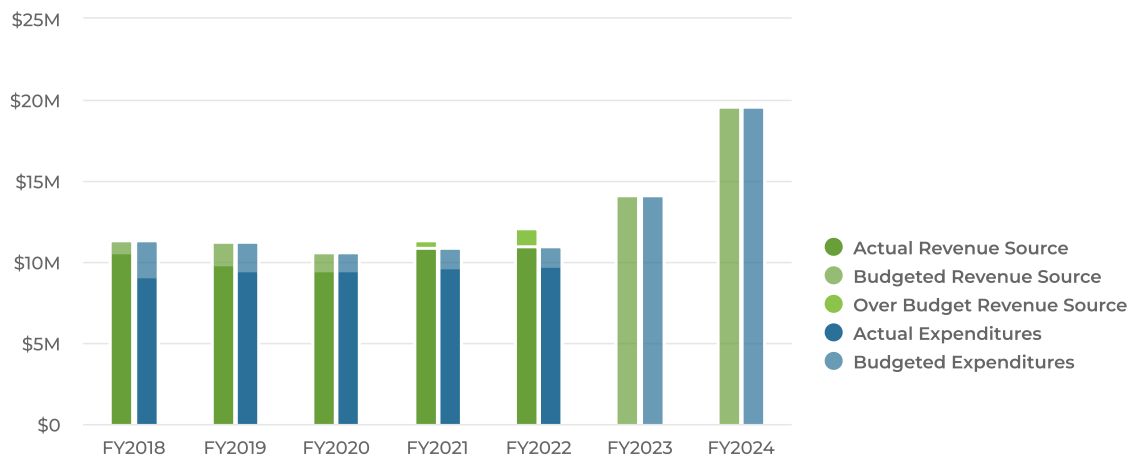
Summary

City of St. Marys, Georgia is projecting $19.65M of revenue in FY2024, which represents a 38.8% increase over the prior year. Budgeted expenditures are projected to increase by 38.8% or $5.49M to $19.65M in FY2024.

Water and Sewer Enterprise Fund
The Water and Sewer Enterprise Fund is for the operations of water distribution, for sewer collection systems and other activities that support these functions.

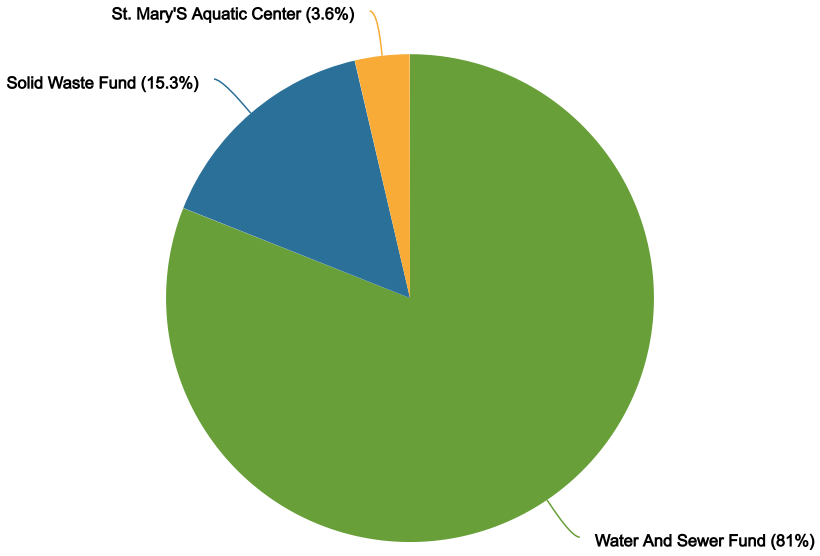
Solid Waste Fund
The Solid Waste Fund accounts for the operations of the trash and recycling collection system and other activities that support this function.

Aquatic Center Fund
The Aquatic Center Fund accounts for the operations of a small-scale water park



Revenue by Fund

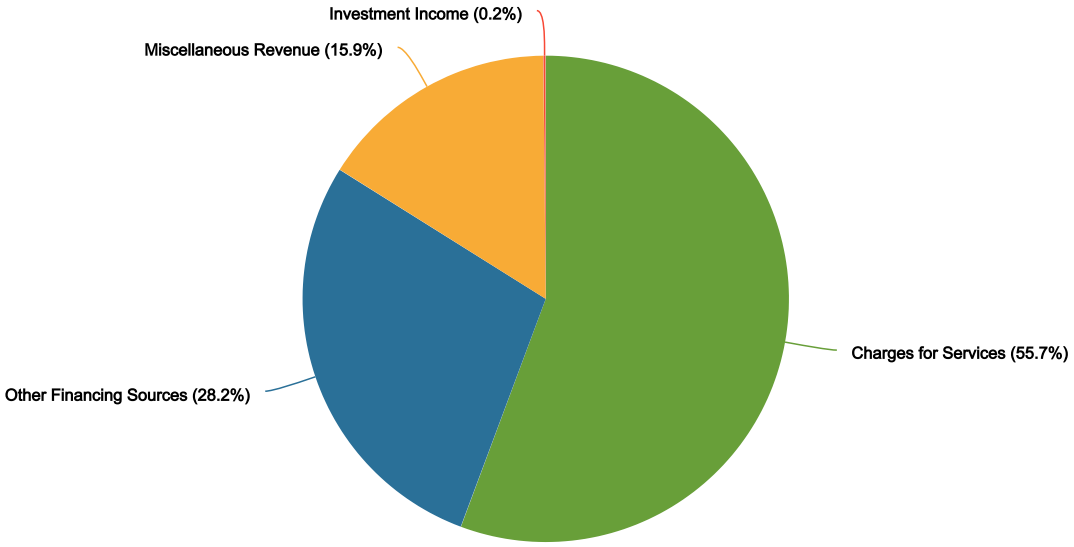
2024 Revenue by Fund



Name	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Water And Sewer Fund	$12,030,556.00	$375,669.17	$15,919,726.00	32.3%
Solid Waste Fund	$1,475,341.00	$3,424.09	$3,014,781.00	104.3%
St. Mary'S Aquatic Center	$650,051.00	$83,474.94	$715,491.00	10.1%
Total:	**$14,155,948.00**	**$462,568.20**	**$19,649,998.00**	**38.8%**

Revenues by Source

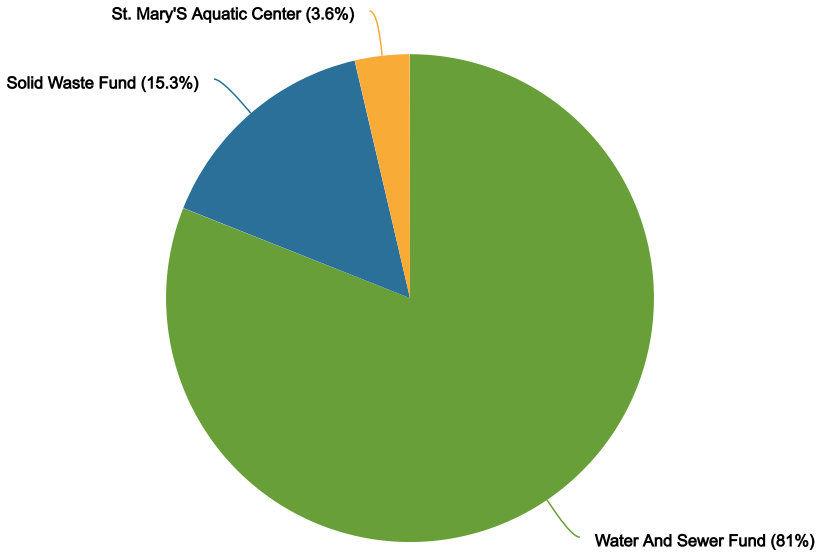
Projected 2024 Revenues by Source



Name	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Revenue Source				
Charges for Services	$9,191,697.00	$322,604.99	$10,943,511.00	19.1%
Investment Income	$2,500.00	$0.00	$30,000.00	1,100%
Miscellaneous Revenue	$2,969,051.00	$5,380.21	$3,128,791.00	5.4%
Other Financing Sources	$1,992,700.00	$134,583.00	$5,547,696.00	178.4%
Total Revenue Source:	**$14,155,948.00**	**$462,568.20**	**$19,649,998.00**	**38.8%**

Expenditures by Fund

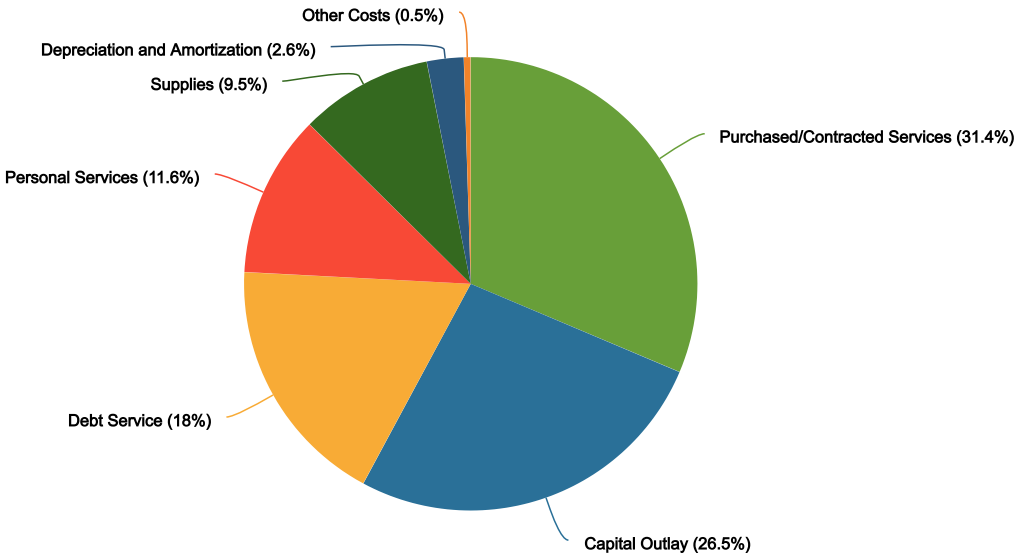
2024 Expenditures by Fund



Name	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Water And Sewer Fund	$12,030,556.00	$296,407.13	$15,919,726.48	32.3%
Solid Waste Fund	$1,475,341.00	$6,262.10	$3,014,781.00	104.3%
St. Mary'S Aquatic Center	$650,051.00	$73,062.78	$715,491.00	10.1%
Total:	**$14,155,948.00**	**$375,732.01**	**$19,649,998.48**	**38.8%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects				
Personal Services	$2,229,276.00	$150,774.35	$2,276,381.00	2.1%
Purchased/Contracted Services	$3,430,270.00	$111,670.08	$6,163,977.00	79.7%
Supplies	$1,609,098.00	$64,602.06	$1,861,100.00	15.7%
Capital Outlay	$3,272,261.00	$0.00	$5,205,564.00	59.1%
Depreciation and Amortization	$0.00	$0.00	$516,528.00	N/A
Other Costs	$137,500.00	$0.00	$95,102.94	-30.8%
Debt Service	$3,477,543.00	$48,685.52	$3,531,345.54	1.5%
Total Expense Objects:	**$14,155,948.00**	**$375,732.01**	**$19,649,998.48**	**38.8%**

CITY WIDE REVENUE & EXPENSES

Overall City Revenue

When budgeting revenue for the FY2024 budget, the expected level of service required from its citizens was kept in the forefront, while also ascertaining local and national economic conditions as well as prior years' level of collections.

The City of St. Marys maintains an unassigned fund balance in the General Fund that is favorable to the policy guidelines set by the City for budgetary and planning purposes. It has been the goal to ensure the City maintains and continues to keep at a minimum, an unassigned fund balance in its General Fund of no less than four months of regular General Fund operating revenues or regular General Fund operating expenditures (GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions). The City does plan to draw on fund balance in the fiscal year 2024 budget.

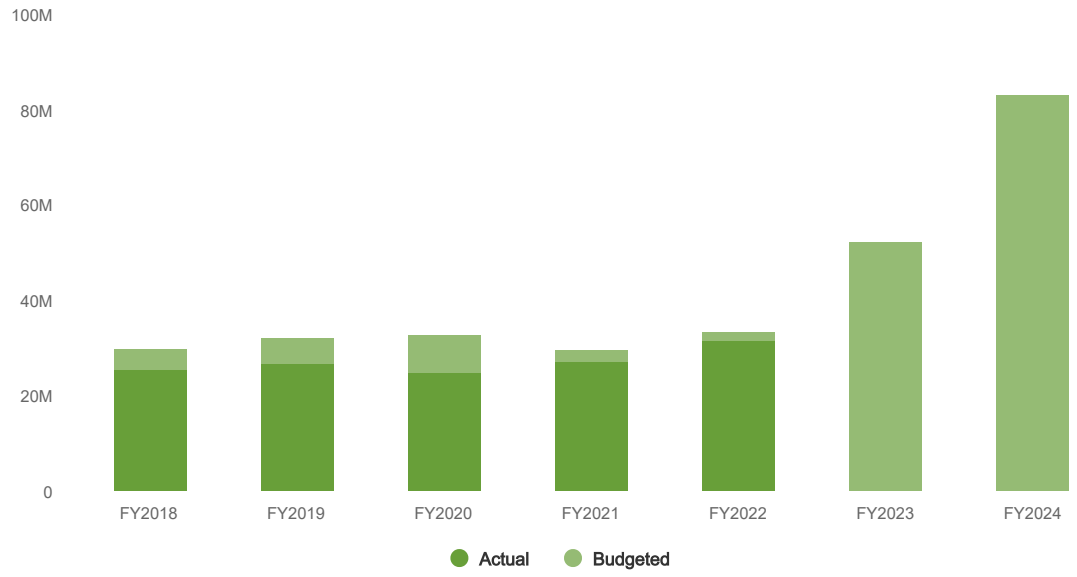
The General Fund accounts for the collection of property taxes, Local Option Sales Tax (LOST), excise taxes, permits & licenses, fines and forfeitures, service charges, and other miscellaneous and intergovernmental revenues. St. Marys General Fund consists of Administration, Finance, Municipal Court, Police, Fire, Public Works, Planning & Zoning, Building, and Economic Development.

Overall, charges for services are budgeted conservatively to remain consistent with last year. These charges encompass minor revenues compared to the overall General Fund Revenue Budget.

Revenues Summary

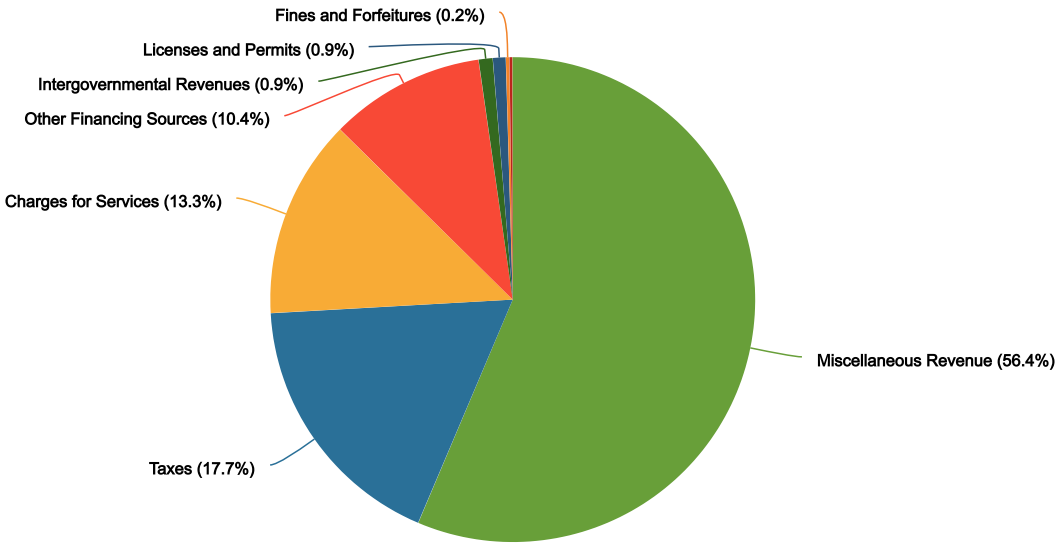
$83,150,715 $31,106,558
(59.77% vs. prior year)

Overall City Revenue Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2024 Revenues by Source



Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Revenue Source						
Taxes						
Property Taxes						
Real Prop Current Year	100-311100	$4,062,676.00	$8,666.73	$4,917,352.00	21%	
2022 & Prior Years Property Tax Collection	100-311200			$65,000.00	N/A	
2017 Property Tax	100-311217	$5,000.00	$0.00		N/A	
2018 Property Tax	100-311218	$5,000.00	$0.00		N/A	
2019 Property Tax	100-311219	$5,000.00	$29.00		N/A	
2020 Property Tax	100-311220	$5,000.00	$1,181.16		N/A	
2021 Property Tax	100-311221	$30,000.00	$0.00		N/A	
Motor Vehicle	100-311310	$565,158.00	$62,653.51	$600,000.00	6.2%	
Mobile Home	100-311320	$8,000.00	$654.40	$8,000.00	0%	
Railroad Tax	100-311391	$4,000.00	$0.00	$5,000.00	25%	
Tad Revenue	270-311100	$50,000.00	$18.61	$500,000.00	900%	
Total Property Taxes:		**$4,739,834.00**	**$73,203.41**	**$6,095,352.00**	**28.6%**	

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Real Estate Transfer Tax						
Real Estate Transfer Tax	100-311600	$45,000.00	$7,380.62	$53,000.00	17.8%	
Recording Intangible Tax	100-311610	$135,000.00	$12,566.57	$100,000.00	-25.9%	
Total Real Estate Transfer Tax:		**$180,000.00**	**$19,947.19**	**$153,000.00**	**-15%**	
Franchise Taxes						
Ga Power Franchise Tax	100-311710	$675,000.00	$0.00	$745,000.00	10.4%	
Okef Elec Franchise Tax	100-311711	$65,000.00	$0.00	$78,000.00	20%	
Gas Franchise Tax	100-311730	$25,000.00	$0.00	$25,000.00	0%	
Cable Tv Franchise Tax	100-311750	$100,000.00	$27,253.18	$100,000.00	0%	
Telephone Franchise Tax	100-311760	$161,014.00	$35,266.18	$150,000.00	-6.8%	
Total Franchise Taxes:		**$1,026,014.00**	**$62,519.36**	**$1,098,000.00**	**7%**	
Sales & Use Tax						
Local Opt Sales And Use	100-313100	$2,768,042.00	$0.00	$2,750,000.00	-0.7%	
Alcoholic Beverage Excise	100-314200	$240,000.00	$18,657.33	$200,000.00	-16.7%	
Insurance Premiums (1%)	100-316200	$1,400,000.00	$0.00	$1,500,000.00	7.1%	
Financial Institutions	100-316300	$27,500.00	$0.00	$28,000.00	1.8%	
Hotel/Motel Tax	275-314100	$198,000.00	$12,169.48	$307,000.00	55.1%	
Hotel/Motel Tax Revenue	276-314100	$198,000.00	$0.00	$353,215.00	78.4%	
Splost Viii Referendum Tax	321-313200	$1,615,000.00	$0.00	$2,000,000.00	23.8%	
Lmig Grant	335-313200	$220,000.00	$0.00	$200,000.00	-9.1%	
Total Sales & Use Tax:		**$6,666,542.00**	**$30,826.81**	**$7,338,215.00**	**10.1%**	
Penalties/Interest/Fees						
Penalty/Int/Fees	100-319100	$35,000.00	$1,987.24	$35,000.00	0%	
Gts Collection Fees	100-319900	$20,000.00	$1,855.00	$20,000.00	0%	
Total Penalties/Interest/Fees:		**$55,000.00**	**$3,842.24**	**$55,000.00**	**0%**	
Total Taxes:		**$12,667,390.00**	**$190,339.01**	**$14,739,567.00**	**16.4%**	
Licenses and Permits						

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Beer/Wine Lic	100-321100	$75,000.00	$150.00	$75,000.00	0%	
General Business Lic	100-321200	$130,000.00	$3,568.39	$130,000.00	0%	
Business Lic Insurance	100-321220	$24,000.00	$0.00	$24,000.00	0%	
Building Permits	100-322100	$375,000.00	$42,735.24	$400,000.00	6.7%	
Zoning Fees	100-322210	$15,000.00	$0.00	$17,000.00	13.3%	
Land-Disturbing Permits	100-322211	$10,000.00	$150.00	$10,000.00	0%	
Sign Permits	100-322230	$2,200.00	$180.00	$2,400.00	9.1%	
Foreclosure Registry Fee	100-322990	$2,000.00	$200.00	$2,000.00	0%	
Plan Review Fees	100-323910	$50,000.00	$6,850.00	$50,000.00	0%	
Total Licenses and Permits:		**$683,200.00**	**$53,833.63**	**$710,400.00**	**4%**	
Intergovernmental Revenues						
Arp Funds	230-332100	$3,173,700.00	$0.00	$0.00	-100%	
Grant Federal	251-331120	$1,550,000.00	$0.00	$776,000.00	-49.9%	
Total Intergovernmental Revenues:		**$4,723,700.00**	**$0.00**	**$776,000.00**	**-83.6%**	
Charges for Services						
Copies Sold - Admin	100-341700	$4,000.00	$153.95	$5,000.00	25%	
Copies Sold - Police Dept	100-341705	$2,500.00	$0.00	$2,500.00	0%	
Copies Sold - Library	100-341710	$2,200.00	$131.00	$2,500.00	13.6%	
Copies Sold - Plan & Bldg	100-341715	$50.00	$0.00	$50.00	0%	
Qualifying Fees	100-341910	$1,620.00	$0.00	$0.00	-100%	
Special Fire Hazmat Services	100-342200	$500.00	$0.00	$500.00	0%	
Nsf Fees	100-344212	$120.00	$0.00	$100.00	-16.7%	
Program Income - Seniors	100-347500	$50.00	$0.00	$50.00	0%	
Cemetery Fees	100-349100	$70,000.00	$9,716.76	$70,000.00	0%	
Admin. Fees - Tourism	100-349900	$3,600.00	$300.00	$4,200.00	16.7%	
Admin Fees - Credit Card	100-349920	$4,000.00	$706.00	$5,500.00	37.5%	

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Activity Fees - Tours	275-347200	$1,100.00	$10.00	$1,100.00	0%	
Retail Sales - Tourism	275-347900	$1,100.00	$48.05	$1,100.00	0%	
Water Charges	505-344210	$2,356,626.00	-$181.62	$2,500,000.00	6.1%	
Transfer/Temp Services	505-344211	$50,000.00	$0.00	$50,000.00	0%	
Reconnection Nsf Fees	505-344212	$60,000.00	-$30.00	$60,000.00	0%	
Late Fees And Penalties	505-344213	$95,000.00	$9,647.08	$98,000.00	3.2%	
Turn On Fee	505-344214	$43,000.00	$2,940.00	$45,000.00	4.7%	
Cap Recovery Water - Dev	505-344216	$90,000.00	$22,995.00	$110,000.00	22.2%	
Water Charges 2	505-344217	$800,000.00	-$44.81	$800,000.00	0%	
Sewerage Charges	505-344230	$2,215,230.00	-$3,874.10	$2,215,230.00	0%	
Sewer Charges 2	505-344231	$787,000.00	-$44.81	$787,000.00	0%	
Cap Recovery Meter - Dev	505-344236	$70,000.00	$8,735.10	$70,000.00	0%	
Cap Recovery Sewer - Dev	505-344256	$350,000.00	$74,655.00	$390,000.00	11.4%	
Construction Fees	505-344263	$450,000.00	$120,865.50	$525,000.00	16.7%	
Admin Fees - Credit Card	505-349920	$2,500.00	$72.00	$2,500.00	0%	
Residential Refuse Charge	540-344111	$1,217,500.00	-$11.31	$2,645,981.00	117.3%	
Commercial Refuse Charges	540-344112	$34,000.00	$0.00	$86,000.00	152.9%	
Late Fees And Penalties	540-344190	$21,000.00	$1,763.15	$30,000.00	42.9%	
Other Charges	540-349900	$20,841.00	$1,650.00	$20,800.00	-0.2%	
Daily Admission	555-347210	$300,000.00	$51,957.65	$300,000.00	0%	
Birthday Parties	555-347225	$25,000.00	$1,710.00	$11,000.00	-56%	
Group Sales	555-347230	$15,000.00	$989.91	$8,000.00	-46.7%	
Rentals	555-347235	$45,000.00	$4,515.00	$45,000.00	0%	
Swim Lessons	555-347510	$12,000.00	$0.00	$12,000.00	0%	
Concession	555-347900	$125,000.00	$21,454.13	$100,000.00	-20%	
Retail Sales	555-347910	$5,000.00	$2,569.12	$15,000.00	200%	

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Aquatic Ctr Locker Rental	555-347920	$2,000.00	$273.00	$3,000.00	50%	
Advertisement (NEW REVENUE CATEGORY)	555-347925			$14,000.00	N/A	
Total Charges for Services:		**$9,282,537.00**	**$333,670.75**	**$11,036,111.00**	**18.9%**	
Fines and Forfeitures						
Court Fines Base	100-351170	$135,000.00	$9,629.70	$135,000.00	0%	
Court Fines Fees	100-351171	$42,050.00	$3,345.72	$45,000.00	7%	
Court Fines Dui Victims	100-351172	$3,200.00	$51.00	$6,000.00	87.5%	
Brain & Spinal Fund	100-351178	$4,000.00	$256.32	$6,000.00	50%	
Probation Fees	100-351179	$700.00	$51.26	$1,500.00	114.3%	
Traffic Citation Fee	100-351180	$6,500.00	$520.00	$6,500.00	0%	
Library Fines/Collections	100-351300	$3,000.00	$261.34	$3,000.00	0%	
Penalty/Late Charge - Pd	100-351400	$50.00	$0.00	$50.00	0%	
Court Contempt Fee	100-351402	$150.00	$0.00	$150.00	0%	
Court Restitution	100-351403	$2,500.00	$0.00	$500.00	-80%	
City Ordinance Violation Fees	100-351407	$3,000.00	$0.00	$3,000.00	0%	
Total Fines and Forfeitures:		**$200,150.00**	**$14,115.34**	**$206,700.00**	**3.3%**	
Investment Income						
Interest Earned	100-361000	$5,500.00	$0.00	$140,000.00	2,445.5%	
Interest Earned	275-361000			$1,500.00	N/A	
Interest Revenues	505-361000	$2,500.00	$0.00	$30,000.00	1,100%	
Total Investment Income:		**$8,000.00**	**$0.00**	**$171,500.00**	**2,043.8%**	
Contributions and Donations						
Orange Hall Donation	100-372000	$100.00	$0.00	$100.00	0%	
Contributions Fr Others	275-371000	$1,500.00	$655.00	$1,700.00	13.3%	
Total Contributions and Donations:		**$1,600.00**	**$655.00**	**$1,800.00**	**12.5%**	
Miscellaneous Revenue						
Fund Equity	100-380001	$1,222,472.00	$0.00	$1,763,287.00	44.2%	

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Rental Income	100-381000	$450,000.00	$950.00	$450,000.00	0%	
Special Events Rental	100-381010	$2,500.00	$0.00	$2,500.00	0%	
Insurance Reimbursement	100-383010	$10,000.00	$0.00	$0.00	-100%	
Miscellaneous Income	100-389010	$60,000.00	$62,890.20	$215,000.00	258.3%	
Dilapadated Structures	100-389017	$2,500.00	$0.00	$2,500.00	0%	
Shared Services-Board Of Ed	100-389028	$37,000.00	$0.00	$37,000.00	0%	
Shared Svcs - Hosp Authority	100-389032	$41,000.00	$0.00	$40,000.00	-2.4%	
Revenue	211-381000	$50,000.00	$0.00	$100,000.00	100%	
Fund Equity	230-380000			$3,514,996.00	N/A	
Fund Equity	275-380001			$8,000.00	N/A	
Rental Income	275-381000	$75.00	$0.00	$150.00	100%	
Misc Income - Tourism	275-389010	$1,500.00	$100.00	$8,000.00	433.3%	
Fund Equity	335-380001	$100,000.00	$0.00	$0.00	-100%	
Fund Equity	360-380001			$7,000,000.00	N/A	
Fund Equity	370-380001			$30,000,000.00	N/A	
Fund Equity	420-380001			$612,200.00	N/A	
Fund Equity	505-380001	$2,800,000.00	$0.00	$2,848,000.00	1.7%	
Rental Income	505-381000	$43,000.00	$4,025.00	$48,300.00	12.3%	
Other Misc Revenues	505-389100	$500.00	$1,345.90	$20,000.00	3,900%	
Collection Fees	505-389300	$4,500.00	-$19.07	$5,000.00	11.1%	
Miscellaneous Income	540-389010	$0.00	$22.25	$0.00	0%	
Fund Equity	555-380001	$120,000.00	$0.00	$206,440.00	72%	
Miscellaneous Income	555-389010	$1,051.00	$0.00	$1,051.00	0%	
Over/Short	555-389035	$0.00	$6.13	$0.00	0%	
Total Miscellaneous Revenue:		**$4,946,098.00**	**$69,320.41**	**$46,882,424.00**	**847.9%**	
Other Financing Sources						

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Op T/F In Mult Grant Fund	100-391200	$1,000,000.00	$0.00	$422,000.00	-57.8%	
Operating T/F In -Lmig	100-391201	$200,000.00	$0.00	$200,000.00	0%	
Operating Transfer In - ARPA Fund	100-391207			$60,000.00	N/A	
Op T/F In - Speed Detection Fund	100-391208	$50,000.00	$0.00	$100,000.00	100%	
Sale City Property	100-392200	$15,000.00	$0.00	$0.00	-100%	
Loan Proceeds	100-393010	$2,202,942.00	$0.00	$2,273,517.00	3.2%	
Op T/F In General Fund	275-391200	$36,000.00	$3,000.00	$23,000.00	-36.1%	
Op T/F In	360-391205	$7,000,000.00	$0.00	$0.00	-100%	
2022 Revenue Bond Issued	420-393100	$7,034,840.00	$0.00		N/A	
Op T/F In	505-391205	$1,500,000.00	$134,583.00	$1,500,000.00	0%	
Operating Transfer In - ARPA Fund	505-391207			$3,504,996.00	N/A	
Loan Proceeds	505-393010	$310,700.00	$0.00	$310,700.00	0%	
Loan Proceeds	540-393500	$182,000.00	$0.00	$232,000.00	27.5%	
Total Other Financing Sources:		**$19,531,482.00**	**$137,583.00**	**$8,626,213.00**	**-55.8%**	
Total Revenue Source:		**$52,044,157.00**	**$799,517.14**	**$83,150,715.00**	**59.8%**	

Overall City Expenses

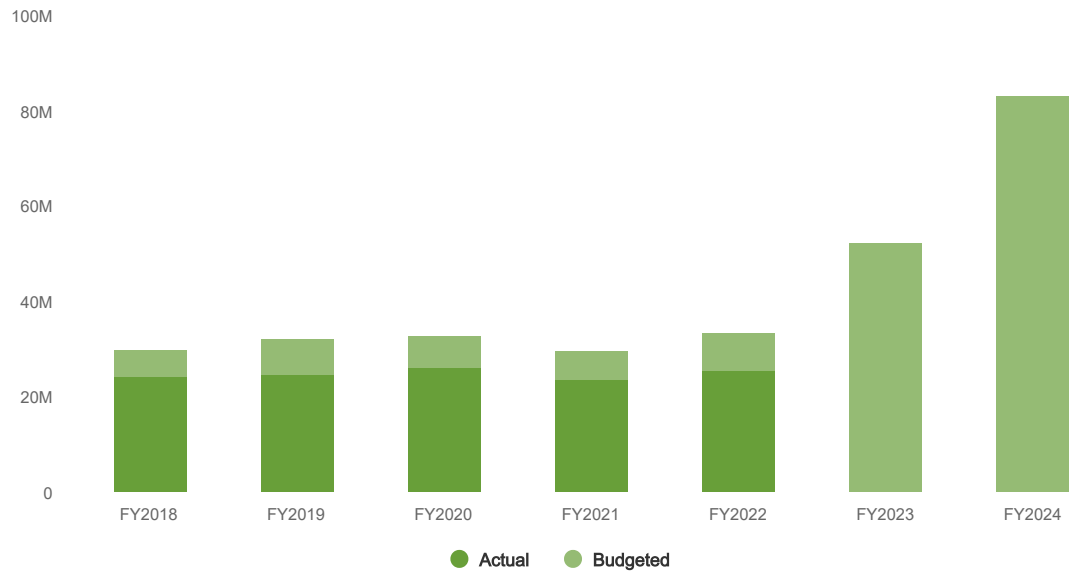
The City of St. Marys strives to provide for its residents an environmentally sensitive, aesthetically pleasing community that supports and recognizes the importance of diverse recreational, social, and cultural activities and events that fosters prosperity.

Expenditures Summary

The City provides full service for its citizens, which includes police and fire protection, community planning and development, building-code enforcement services, construction/road repair, water and sewer utilities, along with other support duties for the City government. The City has made great strides to improve service levels and improve the financial integrity of the City.

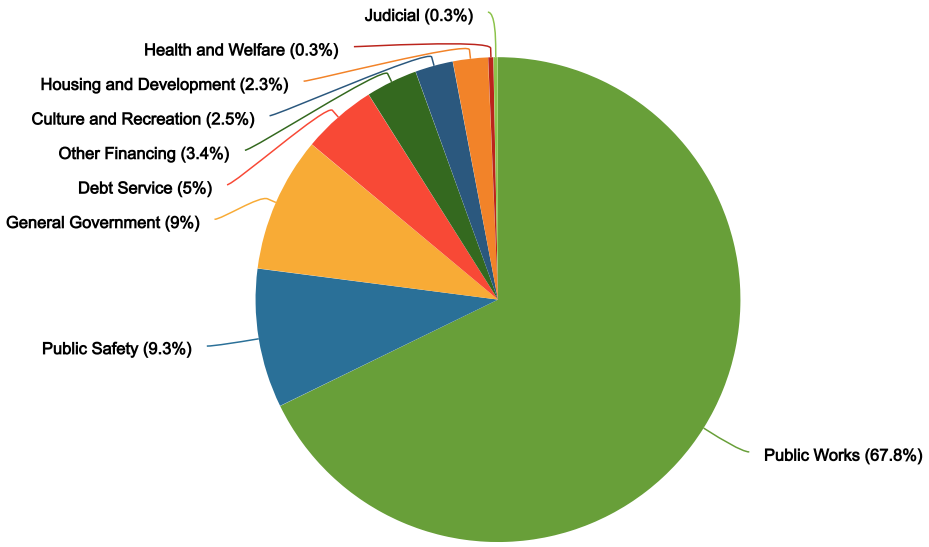
$83,123,159 **$31,079,002**
(59.72% vs. prior year)

Overall City Expenses Proposed and Historical Budget vs. Actual



Expenditures by Function

Budgeted Expenditures by Function



Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Expenditures						
General Government						
Legislative						
Regular Employees	100-51100-511100	$86,200.00	$4,743.86	$102,981.00	19.5%	
Legislative Salaries	100-51100-511115	$65,400.00	$5,450.00	$65,400.00	0%	
Overtime	100-51100-511300	$4,000.00	$1,293.86	$6,000.00	50%	
Group Health/Dental Ins	100-51100-512105	$23,215.00	$0.00	$667.00	-97.1%	
Health Clinic	100-51100-512107	$716.00	$0.00	$792.00	10.6%	
Group Life Insurance	100-51100-512110	$150.00	$6.25	$204.00	36%	
Social Securtiy (Fica)	100-51100-512200	$11,903.00	$872.91	$13,493.00	13.4%	
Retirement Contr. Employr	100-51100-512400	$7,132.00	$640.64	$7,697.00	7.9%	
Workers' Compensation	100-51100-512700	$520.00	$93.44	$551.28	6%	
Employee Awards	100-51100-512910			$150.00	N/A	
Office Equip Maintenance	100-51100-522203	$11,000.00	$0.00	$11,000.00	0%	

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Public Officials Liab Ins	100-51100-523150	$13,700.00	$0.00	$14,768.00	7.8%	
Telephone	100-51100-523210	$6,000.00	$0.00	$6,000.00	0%	
Postage - Legislative	100-51100-523220	$200.00	$0.00	$200.00	0%	
Advertising	100-51100-523300	$2,060.00	$0.00	$2,000.00	-2.9%	
Marketing	100-51100-523310	$5,000.00	$0.00	$5,000.00	0%	
Printing And Binding	100-51100-523400	$250.00	$0.00	$250.00	0%	
Travel	100-51100-523500	$20,000.00	$1,712.50	$28,500.00	42.5%	
Dues And Fees	100-51100-523600	$665.00	$0.00	$2,042.00	207.1%	
Education And Training	100-51100-523700	$15,000.00	$0.00	$18,500.00	23.3%	
Office Supplies	100-51100-531110	$400.00	$0.00	$400.00	0%	
Computer Supplies	100-51100-531120	$800.00	$0.00	$800.00	0%	
Copier Supplies	100-51100-531130	$2,780.00	$0.00	$2,780.00	0%	
Miscellaneous Supplies	100-51100-531140	$15,350.00	$95.45	$12,000.00	-21.8%	
Small Equipment	100-51100-531600	$3,000.00	$0.00	$3,000.00	0%	
Codification Of Minutes	100-51100-531791	$5,000.00	$0.00	$5,000.00	0%	
Election Expense	100-51100-531792	$18,000.00	$0.00	$2,000.00	-88.9%	
Computer Software	100-51100-542410	$12,500.00	$0.00	$15,000.00	20%	
Camden Co Chamber	100-51100-572200	$1,300.00	$0.00	$1,430.00	10%	
Operating Transfer To Dda	100-51100-572250	$35,000.00	$0.00	$0.00	-100%	
Total Legislative:		**$367,241.00**	**$14,908.91**	**$328,605.28**	**-10.5%**	
Executive						
Regular Employees	100-51300-511100	$234,820.00	$17,452.49	$323,879.00	37.9%	
Overtime	100-51300-511300	$700.00	$37.60	$800.00	14.3%	
Group Health/Dental Ins	100-51300-512105	$51,650.00	$0.00	$77,678.24	50.4%	
Health Clinic	100-51300-512107	$1,200.00	$0.00	$3,048.89	154.1%	
Group Life Insurance	100-51300-512110	$225.00	$11.56	$392.70	74.5%	

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Social Securtiy (Fica)	100-51300-512200	$18,017.00	$1,288.63	$24,811.21	37.7%	
Retirement Contr. Employr	100-51300-512400	$10,990.00	$807.58	$18,090.11	64.6%	
Tuition Reimbursement	100-51300-512500			$2,000.00	N/A	
Workers' Compensation	100-51300-512700	$1,000.00	$176.34	$1,803.01	80.3%	
Employee Awards	100-51300-512910			$150.00	N/A	
Legal	100-51300-521220	$120,000.00	$8,095.00	$132,000.00	10%	
Copier Maintenance	100-51300-522202	$2,400.00	$73.59	$2,400.00	0%	
Vehicle Repairs	100-51300-522223	$500.00	$0.00	$500.00	0%	
Vehicle Lease	100-51300-522321	$5,100.00	$397.57	$5,500.00	7.8%	
Telephone	100-51300-523210	$4,200.00	$0.00	$4,700.00	11.9%	
Postage - Executive	100-51300-523220	$200.00	$0.00	$200.00	0%	
Advertising	100-51300-523300	$1,000.00	$0.00	$1,000.00	0%	
Travel	100-51300-523500	$7,500.00	$0.00	$10,000.00	33.3%	
Dues And Fees	100-51300-523600	$20,000.00	$30.50	$15,140.70	-24.3%	
Professional Subscription	100-51300-523610	$250.00	$0.00	$250.00	0%	
Education And Training	100-51300-523700	$12,500.00	$0.00	$16,900.00	35.2%	
Other Purchased Srvcs	100-51300-523900	$15,000.00	$0.00	$12,500.00	-16.7%	
Office Supplies	100-51300-531110	$500.00	$0.00	$750.00	50%	
Computer Supplies	100-51300-531120	$500.00	$0.00	$750.00	50%	
Copier Supplies	100-51300-531130	$500.00	$0.00	$500.00	0%	
Miscellaneous Supplies	100-51300-531140	$2,500.00	$111.68	$2,500.00	0%	
Gasoline	100-51300-531270	$4,000.00	$0.00	$4,000.00	0%	
Small Equip - Furniture	100-51300-531620	$3,000.00	$0.00	$3,000.00	0%	
Vehicle Repair Supplies	100-51300-531723	$500.00	$0.00	$500.00	0%	
Total Executive:		**$518,752.00**	**$28,482.54**	**$665,743.86**	**28.3%**	
Finance						

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Regular Employees	100-51510-511100	$125,200.00	$9,482.27	$148,954.00	19%	
Overtime	100-51510-511300	$6,500.00	$266.15	$6,500.00	0%	
Group Health/Dental Ins	100-51510-512105	$45,157.00	$0.00	$42,824.76	-5.2%	
Health Clinic	100-51510-512107	$2,660.00	$0.00	$2,376.15	-10.7%	
Group Life Insurance	100-51510-512110	$700.00	$15.28	$306.00	-56.3%	
Social Securtiy (Fica)	100-51510-512200	$10,075.00	$698.18	$11,892.23	18%	
Retirement Contr. Employr	100-51510-512400	$51,785.00	$422.47	$53,360.19	3%	
Tuition Reimbursements	100-51510-512500	$2,000.00	$0.00	$0.00	-100%	
Unemployment Insurance	100-51510-512600	$1,600.00	$0.00	$0.00	-100%	
Workers' Compensation	100-51510-512700	$1,500.00	$356.44	$485.86	-67.6%	
Employee Awards	100-51510-512910			$200.00	N/A	
Audit	100-51510-521210	$12,000.00	$0.00	$20,000.00	66.7%	
Computer Maintenance	100-51510-522201	$30,000.00	$1,348.40	$30,000.00	0%	
Copier Maintenance	100-51510-522202	$7,800.00	$169.90	$7,800.00	0%	
Office Equip Maintenance	100-51510-522203	$1,875.00	$0.00	$2,000.00	6.7%	
Alarm System Maintenance	100-51510-522205	$920.00	$0.00	$920.00	0%	
Telephone	100-51510-523210	$7,100.00	$0.00	$7,100.00	0%	
Postage - Finance	100-51510-523220	$2,500.00	-$60.42	$4,000.00	60%	
Advertising	100-51510-523300	$3,000.00	$0.00	$3,000.00	0%	
Travel	100-51510-523500	$4,000.00	$0.00	$4,000.00	0%	
Dues And Fees	100-51510-523600	$4,165.00	$152.53	$4,500.00	8%	
Professional Subscription	100-51510-523610	$400.00	$0.00	$450.00	12.5%	
Cgrdc Dues	100-51510-523620	$29,000.00	$0.00	$29,000.00	0%	
Gma Dues	100-51510-523630	$8,400.00	$0.00	$8,400.00	0%	
Education And Training	100-51510-523700	$7,300.00	$0.00	$8,000.00	9.6%	
Office Supplies	100-51510-531110	$600.00	$0.00	$900.00	50%	

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Computer Supplies	100-51510-531120	$3,000.00	$0.00	$3,500.00	16.7%	
Copier Supplies	100-51510-531130	$2,500.00	$0.00	$3,000.00	20%	
Miscellaneous Supplies	100-51510-531140	$4,500.00	$42.67	$4,500.00	0%	
Small Equipment	100-51510-531600	$4,000.00	$0.00	$4,500.00	12.5%	
Small Equip - Computers	100-51510-531610	$6,150.00	$0.00	$3,000.00	-51.2%	
Tax Administration	100-51510-531790	$36,000.00	$0.00	$36,000.00	0%	
Leisure Services/Psa	100-51510-572500	$586,000.00	$0.00	$586,000.00	0%	
Camden Cty Health Dept	100-51510-572600	$400,000.00	$0.00	$400,000.00	0%	
General Contingencies	100-51510-579100	$100,000.00	$0.00	$190,000.00	90%	
Op T/F Out To Tourism	100-51510-611015	$36,000.00	$3,000.00	$36,000.00	0%	
Total Finance:		**$1,544,387.00**	**$15,893.87**	**$1,663,469.19**	**7.7%**	
Information						
Regular Employees	100-51535-511100	$47,694.00	$3,518.51	$46,538.00	-2.4%	
Overtime	100-51535-511300	$1,600.00	$97.42	$1,600.00	0%	
Group Health/Dental Ins	100-51535-512105	$9,621.00	$0.00	$21,354.00	122%	
Health Clinic	100-51535-512107	$580.00	$0.00	$712.00	22.8%	
Group Life Insurance	100-51535-512110	$75.00	$5.63	$92.00	22.7%	
Social Securtiy (Fica)	100-51535-512200	$3,771.00	$257.58	$3,683.00	-2.3%	
Retirement Contr. Employr	100-51535-512400	$1,910.00	$144.65	$1,926.00	0.8%	
Workers' Compensation	100-51535-512700	$181.00	$38.02	$159.00	-12.2%	
Employee Awards	100-51535-512910			$100.00	N/A	
Computer Maintenance	100-51535-522201	$92,930.00	$0.00	$92,930.00	0%	
Telephone	100-51535-523210	$3,200.00	$0.00	$3,200.00	0%	
Travel	100-51535-523500	$750.00	$0.00	$750.00	0%	
Dues And Fees	100-51535-523600	$500.00	$30.50	$520.00	4%	
Professional Subscription	100-51535-523610	$1,100.00	$0.00	$1,100.00	0%	

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Education And Training	100-51535-523700	$1,200.00	$0.00	$1,680.00	40%	
Other Purchased Srvcs	100-51535-523900	$100,000.00	$7,637.25	$100,000.00	0%	
Office Supplies	100-51535-531110	$250.00	$0.00	$250.00	0%	
Computer Supplies	100-51535-531120	$2,500.00	$181.76	$2,500.00	0%	
Miscellaneous Supplies	100-51535-531140	$1,000.00	$0.00	$1,000.00	0%	
Small Equipment	100-51535-531600	$7,000.00	$0.00	$7,000.00	0%	
Small Equip - Computers	100-51535-531610	$76,200.00	$0.00	$76,200.00	0%	
Equipment	100-51535-542500	$53,000.00	$0.00	$12,600.00	-76.2%	
Total Information:		**$405,062.00**	**$11,911.32**	**$375,894.00**	**-7.2%**	
Human Resources						
Regular Employees	100-51540-511100	$140,510.00	$8,800.74	$136,741.00	-2.7%	
Overtime	100-51540-511300	$800.00	$0.00	$800.00	0%	
Group Health/Dental Ins	100-51540-512105	$40,880.00	$0.00	$30,405.00	-25.6%	
Health Clinic	100-51540-512107	$1,160.00	$0.00	$1,425.00	22.8%	
Wellness Program	100-51540-512108			$20,000.00	N/A	
Group Life Insurance	100-51540-512110	$150.00	$22.50	$184.00	22.7%	
Social Securtiy (Fica)	100-51540-512200	$10,810.00	$619.52	$9,555.00	-11.6%	
Retirement Contr. Employr	100-51540-512400	$3,300.00	$235.15	$4,580.00	38.8%	
Workers' Compensation	100-51540-512700	$425.00	$95.80	$417.00	-1.9%	
Employee Awards	100-51540-512910			$150.00	N/A	
Computer Maintenance	100-51540-522201	$20,000.00	$0.00	$11,000.00	-45%	
Copier Maintenance	100-51540-522202	$1,000.00	$73.60	$1,000.00	0%	
Telephone	100-51540-523210	$2,600.00	$0.00	$2,600.00	0%	
Postage - Human Resources	100-51540-523220	$100.00	$0.00	$100.00	0%	
Travel	100-51540-523500	$2,000.00	$0.00	$3,000.00	50%	
Dues And Fees	100-51540-523600	$650.00	$61.01	$690.00	6.2%	

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Professional Subscription	100-51540-523610	$200.00	$0.00	$200.00	0%	
Education And Training	100-51540-523700	$2,500.00	$0.00	$3,500.00	40%	
Other Purchased Srvcs	100-51540-523900	$4,500.00	$374.00	$15,000.00	233.3%	
Office Supplies	100-51540-531110	$600.00	$0.00	$600.00	0%	
Computer Supplies	100-51540-531120	$200.00	$0.00	$200.00	0%	
Miscellaneous Supplies	100-51540-531140	$700.00	$0.00	$700.00	0%	
Small Equipment	100-51540-531600	$700.00	$0.00	$700.00	0%	
Total Human Resources:		**$233,785.00**	**$10,282.32**	**$243,547.00**	**4.2%**	
General Gov Buildings						
Custodial	100-51565-522130	$20,900.00	$1,533.10	$20,900.00	0%	
Alarm System Maintenance	100-51565-522205	$1,320.00	$0.00	$500.00	-62.1%	
Building Repairs	100-51565-522221	$22,725.00	$60.50	$92,500.00	307%	
Property/Liability Ins	100-51565-523110	$79,750.00	$0.00	$88,635.00	11.1%	
Telephone	100-51565-523210	$2,800.00	$0.00	$3,600.00	28.6%	
Contract Labor	100-51565-523850	$19,320.00	$0.00	$17,500.00	-9.4%	
Engineers/Consultants	251-51565-521310	$550,000.00	$0.00	$359,000.00	-34.7%	
Water/Sewerage	100-51565-531210	$6,600.00	$0.00	$8,800.00	33.3%	
Electricity	100-51565-531230	$45,750.00	$3,911.85	$40,000.00	-12.6%	
Building Repairs Supplies	100-51565-531721	$38,500.00	$487.65	$25,000.00	-35.1%	
Site Improvements	100-51565-541200	$30,000.00	$0.00	$41,350.00	37.8%	
Infrastructure	230-51565-541205	$3,153,700.00	$0.00	$0.00	-100%	
Camden House	230-51565-572300	$20,000.00	$0.00	$10,000.00	-50%	
OP T/F Out - Water/Sewer	230-51565-611000			$3,504,996.00	N/A	
Community Assistance	230-51565-631000	$0.00	$39,475.46	$0.00	0%	
Total General Gov Buildings:		**$3,991,365.00**	**$45,468.56**	**$4,212,781.00**	**5.5%**	
Total General Government:		**$7,060,592.00**	**$126,947.52**	**$7,490,040.33**	**6.1%**	

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Judicial						
Municipal Court						
Judge Salary	100-52650-511105	$24,000.00	$1,000.00	$25,000.00	4.2%	
Clerk Salary	100-52650-511110	$44,250.00	$3,752.48	$52,668.00	19%	
Overtime	100-52650-511300	$4,000.00	$0.00		N/A	
Overtime For Court Clerk	100-52650-511310	$0.00	$229.87	$6,000.00	N/A	
Group Health/Dental Ins	100-52650-512105	$22,720.00	$0.00	$23,727.00	4.4%	
Living Well Clinic	100-52650-512107	$790.00	$0.00	$871.00	10.3%	
Group Life Insurance	100-52650-512110	$75.00	$6.88	$112.00	49.3%	
Social Securtiy (Fica)	100-52650-512200	$3,691.00	$259.90	$4,488.00	21.6%	
Retirement Contr. Employr	100-52650-512400	$3,210.00	$242.37	$3,568.00	11.2%	
Workers' Compensation	100-52650-512700	$145.00	$31.62	$171.29	18.1%	
Employee Awards	100-52650-512910			$100.00	N/A	
Other Professional Srvcs	100-52650-521240	$25,000.00	$3,642.60	$25,000.00	0%	
Equipment Maintenance	100-52650-522203	$7,000.00	$0.00	$7,000.00	0%	
Telephone	100-52650-523210	$2,500.00	$0.00	$2,500.00	0%	
Postage - Municipal Court	100-52650-523220	$1,000.00	$0.00	$600.00	-40%	
Travel	100-52650-523500	$4,000.00	$0.00	$3,500.00	-12.5%	
Dues And Fees	100-52650-523600	$500.00	$30.50	$533.00	6.6%	
Education And Training	100-52650-523700	$1,500.00	$0.00	$1,500.00	0%	
Office Supplies	100-52650-531110	$500.00	$0.00	$500.00	0%	
Copier Supplies	100-52650-531130	$500.00	$0.00	$500.00	0%	
Miscellaneous Supplies	100-52650-531140	$2,500.00	$0.00	$2,500.00	0%	
Small Equipment	100-52650-531600	$800.00	$0.00	$800.00	0%	
Courtware Pass Through	100-52650-573170	$7,000.00	$500.00	$7,000.00	0%	
Date-Drug Abuse Treat Edu	100-52650-573171	$2,200.00	$0.00	$3,500.00	59.1%	

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Detf - Gsccca	100-52650-573172	$1,200.00	$83.47	$1,700.00	41.7%	
County Jail Fund	100-52650-573173	$13,000.00	$991.30	$14,500.00	11.5%	
Local Victims Fund	100-52650-573174	$5,800.00	$448.24	$7,500.00	29.3%	
Dui Victims Fund	100-52650-573175	$250.00	$0.00	$270.00	8%	
Popt Police Training Fund	100-52650-573176	$19,000.00	$1,905.04	$26,000.00	36.8%	
Police Officers A&B Fund	100-52650-573177	$5,000.00	$858.45	$16,000.00	220%	
Brain & Spinal Fund	100-52650-573178	$3,000.00	$77.38	$3,200.00	6.7%	
Probation Fees	100-52650-573179	$600.00	$25.00	$600.00	0%	
Total Municipal Court:		**$205,731.00**	**$14,085.10**	**$241,908.29**	**17.6%**	
Total Judicial:		**$205,731.00**	**$14,085.10**	**$241,908.29**	**17.6%**	
Public Safety						
Police Department						
Regular Employees	100-53210-511100	$1,476,850.00	$84,696.51	$1,564,747.00	6%	
Overtime	100-53210-511300	$80,000.00	$14,928.23	$120,000.00	50%	
Group Health/Dental Ins	100-53210-512105	$492,420.00	$0.00	$481,198.08	-2.3%	
Health Clinic	100-53210-512107	$23,650.00	$0.00	$23,165.18	-2%	
Group Life Insurance	100-53210-512110	$2,400.00	$112.18	$3,265.00	36%	
Social Securtiy (Fica)	100-53210-512200	$119,099.00	$7,403.99	$128,883.00	8.2%	
Retirement Contr. Employr	100-53210-512400	$67,500.00	$4,947.03	$69,568.00	3.1%	
POAB Retirement	100-53210-512450			$8,400.00	N/A	
Tuition Reimbursements	100-53210-512500	$2,000.00	$0.00	$4,000.00	100%	
Unemployment Insurance	100-53210-512600	$1,500.00	$0.00	$1,500.00	0%	
Workers' Compensation	100-53210-512700	$74,000.00	$13,142.94	$71,338.00	-3.6%	
Employee Awards	100-53210-512910			$350.00	N/A	
Clothing Allowance	100-53210-512930	$2,550.00	$1,600.00	$3,250.00	27.5%	
Medical	100-53210-521230	$18,500.00	$75.00	$20,000.00	8.1%	
Employment Physicals	100-53210-521231	$1,500.00	$0.00	$1,500.00	0%	

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Other Professional Srvcs	100-53210-521240	$7,500.00	$280.00	$5,790.00	-22.8%	
Custodial	100-53210-522130	$10,312.00	$793.24	$10,312.00	0%	
Computer Maintenance	100-53210-522201	$37,555.00	$0.00	$37,555.00	0%	
Copier Maintenance	100-53210-522202	$3,800.00	$138.00	$3,800.00	0%	
Alarm System Maintenance	100-53210-522205	$1,800.00	$0.00	$1,800.00	0%	
Small Equipment Repairs	100-53210-522216	$7,570.00	$0.00	$12,010.00	58.7%	
Radio & Electronic Repair	100-53210-522220	$8,000.00	$0.00	$8,920.00	11.5%	
Building Repairs	100-53210-522221	$5,000.00	$277.77	$2,100.00	-58%	
Vehicle Repairs	100-53210-522223	$10,000.00	$0.00	$10,000.00	0%	
Vehicle Lease	100-53210-522321	$194,800.00	$12,470.28	$302,908.00	55.5%	
Property/Liability Ins	100-53210-523110	$67,450.00	$0.00	$67,450.00	0%	
Telephone	100-53210-523210	$34,000.00	$13.36	$34,000.00	0%	
Computer Links	100-53210-523211	$2,110.00	$0.00	$9,210.00	336.5%	
Postage - Police	100-53210-523220	$1,500.00	$0.00	$1,500.00	0%	
Advertising	100-53210-523300	$2,000.00	$0.00	$2,000.00	0%	
Printing And Binding	100-53210-523400	$900.00	$0.00	$900.00	0%	
Travel	100-53210-523500	$50,168.00	$345.00	$50,168.00	0%	
Dues And Fees	100-53210-523600	$3,305.00	$274.53	$6,905.00	108.9%	
Education And Training	100-53210-523700	$4,500.00	$0.00	$4,500.00	0%	
Other Purchased Services	100-53210-523900	$6,626.00	$500.00	$6,627.00	0%	
Office Supplies	100-53210-531110	$2,000.00	$32.08	$2,000.00	0%	
Computer Supplies	100-53210-531120	$2,000.00	$0.00	$2,000.00	0%	
Copier Supplies	100-53210-531130	$3,040.00	$0.00	$3,040.00	0%	
Miscellaneous Supplies	100-53210-531140	$2,500.00	$0.00	$3,000.00	20%	
Criminal Invest Supplies	100-53210-531160	$7,000.00	$0.00	$7,000.00	0%	
Water/Sewerage	100-53210-531210	$1,600.00	$0.00	$1,600.00	0%	

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Electricity	100-53210-531230	$41,000.00	$4,080.91	$41,000.00	0%	
Street Lighting	100-53210-531231	$500.00	$36.90	$500.00	0%	
Gasoline	100-53210-531270	$75,000.00	$0.00	$65,000.00	-13.3%	
Books And Periodicals	100-53210-531400	$2,000.00	$0.00	$1,000.00	-50%	
Small Equipment	100-53210-531600	$36,680.00	$17,219.20	$39,680.00	8.2%	
Small Equipment Supplies	100-53210-531601	$25,000.00	$209.97	$10,450.00	-58.2%	
Small Equip - Computers	100-53210-531610	$6,473.00	$0.00	$6,670.00	3%	
Safety Supplies	100-53210-531701	$2,500.00	$0.00	$2,500.00	0%	
Uniforms & Replacements	100-53210-531702	$35,000.00	$383.21	$44,140.00	26.1%	
Building Repairs Supplies	100-53210-531721	$5,250.00	$0.00	$5,250.00	0%	
Vehicle Repair Supplies	100-53210-531723	$25,000.00	$0.00	$25,000.00	0%	
Equipment	100-53210-542500	$204,000.00	$0.00	$75,000.00	-63.2%	
Cap Lease-Prin-Pd Equip	100-53210-581203	$85,898.00	$5,867.71	$15,359.64	-82.1%	
Cap Lease-Int-Pd Equip	100-53210-582203	$8,205.00	$383.91	$1,670.45	-79.6%	
Total Police Department:		**$3,391,511.00**	**$170,211.95**	**$3,431,479.35**	**1.2%**	
Fire Department						
Regular Employees	100-53510-511100	$1,435,718.00	$91,476.75	$1,388,642.00	-3.3%	
Employment physicals & tests	100-53510-511231			$5,000.00	N/A	
Overtime	100-53510-511300	$162,500.00	$15,774.90	$185,648.00	14.2%	
Group Health/Dental Ins	100-53510-512105	$273,750.00	$0.00	$323,335.00	18.1%	
Health Clinic	100-53510-512107	$22,695.00	$0.00	$19,240.00	-15.2%	
Group Life Insurance	100-53510-512110	$2,250.00	$160.63	$2,754.00	22.4%	
Group Life Ins-Volunteers	100-53510-512115	$1,250.00	$0.00	$1,250.00	0%	
Disability - Volunteers	100-53510-512155	$1,200.00	$0.00	$1,200.00	0%	
Social Securtiy (Fica)	100-53510-512200	$122,264.00	$7,813.04	$120,433.00	-1.5%	
Retirement Contr. Employr	100-53510-512400	$59,320.00	$3,968.69	$76,560.00	29.1%	

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Tuition Reimbursements	100-53510-512500	$2,000.00	$0.00	$2,000.00	0%	
Workers' Compensation	100-53510-512700	$36,000.00	$7,993.36	$38,327.00	6.5%	
Employee Awards & Picnic	100-53510-512910	$350.00	$166.48	$350.00	0%	
Employment Physicals	100-53510-521231	$7,500.00	$0.00		N/A	
Other Professional Srvcs	100-53510-521240	$7,000.00	$0.00	$7,000.00	0%	
Equipment Testing	100-53510-521340	$12,500.00	$0.00	$15,000.00	20%	
Computer Maintenance	100-53510-522201	$250.00	$0.00	$250.00	0%	
Copier Maintenance	100-53510-522202	$2,500.00	$0.00	$2,000.00	-20%	
Radio Maintenance	100-53510-522204	$9,000.00	$0.00	$9,000.00	0%	
Generator Maintenance	100-53510-522207	$5,500.00	$0.00	$5,500.00	0%	
Small Equipment Repairs	100-53510-522216	$1,500.00	$357.56	$1,500.00	0%	
Building Repairs	100-53510-522221	$20,000.00	$0.00	$17,500.00	-12.5%	
Vehicle Repairs	100-53510-522223	$15,000.00	$0.00	$20,000.00	33.3%	
Vehicle Lease	100-53510-522321	$18,550.00	$1,545.54	$18,550.00	0%	
Property/Liability Ins	100-53510-523110	$8,925.00	$0.00	$9,000.00	0.8%	
Telephone	100-53510-523210	$19,000.00	$0.00	$18,500.00	-2.6%	
Postage - Fire Dept	100-53510-523220	$250.00	$0.00	$250.00	0%	
Advertising	100-53510-523300	$150.00	$0.00	$150.00	0%	
Printing And Binding	100-53510-523400	$200.00	$0.00	$200.00	0%	
Travel	100-53510-523500	$10,000.00	$0.00	$8,000.00	-20%	
Dues And Fees	100-53510-523600	$11,000.00	$646.55	$11,565.00	5.1%	
Professional Subscription	100-53510-523610	$2,000.00	$0.00	$1,750.00	-12.5%	
Education And Training	100-53510-523700	$9,500.00	$3,112.00	$9,500.00	0%	
Office Supplies	100-53510-531110	$1,000.00	$0.00	$1,000.00	0%	
Computer Supplies	100-53510-531120	$1,000.00	$0.00	$1,000.00	0%	
Copier Supplies	100-53510-531130	$500.00	$0.00	$500.00	0%	

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Miscellaneous Supplies	100-53510-531140	$5,500.00	$136.74	$6,500.00	18.2%	
Fire Prevention Supplies	100-53510-531173	$1,500.00	$0.00	$1,500.00	0%	
Water/Sewerage	100-53510-531210	$4,500.00	$0.00	$4,000.00	-11.1%	
Natural Gas	100-53510-531220	$500.00	$46.09	$600.00	20%	
Electricity	100-53510-531230	$25,000.00	$2,106.62	$26,000.00	4%	
Bottled Gas	100-53510-531240	$100.00	$0.00	$150.00	50%	
Gasoline	100-53510-531270	$30,000.00	$0.00	$35,000.00	16.7%	
Books And Periodicals	100-53510-531400	$1,800.00	$0.00	$1,800.00	0%	
Small Equipment	100-53510-531600	$17,000.00	$61.87	$20,000.00	17.6%	
Small Equipment Supplies	100-53510-531601	$2,000.00	$0.00	$2,000.00	0%	
Small Equip - Computers	100-53510-531610	$13,000.00	$0.00	$20,000.00	53.8%	
Small Equip - Furniture	100-53510-531620	$1,500.00	$0.00	$4,000.00	166.7%	
Other Supplies	100-53510-531700	$4,500.00	$1,776.98	$4,500.00	0%	
Safety Supplies	100-53510-531701	$25,000.00	$819.18	$30,000.00	20%	
Uniforms & Replacements	100-53510-531702	$10,000.00	$113.16	$9,500.00	-5%	
Building Repairs Supplies	100-53510-531721	$4,000.00	$0.00	$4,000.00	0%	
Vehicle Repair Supplies	100-53510-531723	$16,000.00	$0.00	$16,000.00	0%	
Site Improvements	100-53510-541200	$40,000.00	$0.00	$0.00	-100%	
Vehicles	100-53510-542200	$1,607,800.00	$0.00	$1,702,200.00	5.9%	
Equipment	100-53510-542500	$100,000.00	$0.00	$50,000.00	-50%	
Cap Lease-Prin-Fire Truck	100-53510-581200	$144,100.00	$0.00	$0.00	-100%	
Cap Lease-Prin-Radio	100-53510-581206	$70,598.00	$5,128.47	$19,442.59	-72.5%	
Cap Lease-Int-Fire Trucks	100-53510-582200	$1,930.00	$0.00	$0.00	-100%	
Cap Lease-Int-Radios	100-53510-582206	$5,395.00	$335.54	$2,114.44	-60.8%	
Total Fire Department:		**$4,413,845.00**	**$143,540.15**	**$4,281,761.03**	**-3%**	
Total Public Safety:		**$7,805,356.00**	**$313,752.10**	**$7,713,240.38**	**-1.2%**	

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Public Works						
Public Works						
Regular Employees	100-54100-511100	$733,850.00	$48,082.29	$803,347.00	9.5%	
Overtime	100-54100-511300	$21,500.00	$2,058.39	$23,000.00	7%	
Group Health/Dental Ins	100-54100-512105	$247,740.00	$0.00	$316,977.00	27.9%	
Health Clinic	100-54100-512107	$16,251.00	$0.00	$16,379.00	0.8%	
Group Life Insurance	100-54100-512110	$1,990.00	$141.30	$2,290.00	15.1%	
Social Securtiy (Fica)	100-54100-512200	$57,784.00	$3,588.23	$63,216.00	9.4%	
Retirement Contr. Employr	100-54100-512400	$33,120.00	$2,051.57	$31,741.00	-4.2%	
Tuition Reimbursements	100-54100-512500	$3,000.00	$0.00	$3,000.00	0%	
Workers' Compensation	100-54100-512700	$56,870.00	$14,212.30	$59,650.00	4.9%	
Employee Awards	100-54100-512910			$350.00	N/A	
Employment Physicals	100-54100-521231	$700.00	$0.00	$900.00	28.6%	
Other Professional Srvcs	100-54100-521240	$50,000.00	$0.00	$88,000.00	76%	
Computer Maintenance	100-54100-522201	$6,800.00	$0.00	$6,800.00	0%	
Copier Maintenance	100-54100-522202	$2,600.00	$168.36	$2,600.00	0%	
Radio Maintenance	100-54100-522204	$2,500.00	$0.00	$2,500.00	0%	
Alarm System Maintenance	100-54100-522205	$550.00	$0.00	$550.00	0%	
Fuel System Maintenance	100-54100-522208	$1,500.00	$0.00	$1,500.00	0%	
Vehicle Repairs	100-54100-522223	$12,000.00	$18,509.01	$30,000.00	150%	
Rental Of Equip & Vehicle	100-54100-522320	$3,000.00	$0.00	$3,000.00	0%	
Vehicle Lease	100-54100-522321	$109,945.00	$6,507.01	$132,120.00	20.2%	
Telephone	100-54100-523210	$22,000.00	$0.00	$32,100.00	45.9%	
Postage - Public Works	100-54100-523220	$200.00	$0.00	$100.00	-50%	
Advertising	100-54100-523300	$700.00	$0.00	$700.00	0%	
Printing And Binding	100-54100-523400	$100.00	$0.00	$100.00	0%	

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Travel	100-54100-523500	$7,000.00	$0.00	$7,000.00	0%	
Dues And Fees	100-54100-523600	$10,000.00	$152.52	$10,000.00	0%	
Education And Training	100-54100-523700	$7,000.00	$0.00	$7,000.00	0%	
Office Supplies	100-54100-531110	$2,500.00	$0.00	$2,500.00	0%	
Computer Supplies	100-54100-531120	$1,000.00	$78.26	$1,200.00	20%	
Miscellaneous Supplies	100-54100-531140	$7,000.00	$0.00	$8,000.00	14.3%	
Gasoline	100-54100-531270	$84,200.00	$0.00	$95,000.00	12.8%	
Small Equipment	100-54100-531600	$15,000.00	$429.99	$15,000.00	0%	
Small Equipment Supplies	100-54100-531601	$7,700.00	$0.00	$7,700.00	0%	
Small Equip - Computers	100-54100-531610	$2,800.00	$0.00	$5,800.00	107.1%	
Safety Supplies	100-54100-531701	$7,000.00	$0.00	$7,000.00	0%	
Uniforms & Replacements	100-54100-531702	$13,500.00	$74.98	$13,500.00	0%	
Vehicle Repair Supplies	100-54100-531723	$60,000.00	$81.99	$60,000.00	0%	
Equipment	100-54100-542500	$220,142.00	$0.00	$241,617.00	9.8%	
Capital Lease-Principal-Equip	100-54100-581207	$14,850.00	$0.00	$14,851.00	0%	
Cap Lease-Prin-Pw Radios	100-54100-581208	$24,590.00	$1,771.09	$6,480.81	-73.6%	
Capital Lease-Interest-Equip	100-54100-582207	$5,060.00	$0.00	$5,060.00	0%	
Cap Lease-Int-Pw Radios	100-54100-582208	$1,922.00	$115.88	$704.83	-63.3%	
Total Public Works:		**$1,875,964.00**	**$98,023.17**	**$2,129,333.64**	**13.5%**	
Road, Streets, & Bridges						
Miscellaneous Supplies	360-54200-531140	$0.00	$340.00		N/A	
Site Improvements	360-54200-541200	$7,000,000.00	$0.00	$7,000,000.00	0%	
Site Improvements - St. Marys Exit 1 Project	370-54200-541200			$30,000,000.00	N/A	
Total Road, Streets, & Bridges:		**$7,000,000.00**	**$340.00**	**$37,000,000.00**	**428.6%**	
Highways & Streets						
Regular Employees	100-54210-511100	$128,920.00	$7,187.03	$142,314.00	10.4%	

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Overtime	100-54210-511300	$5,800.00	$1,028.35	$8,000.00	37.9%	
Group Health/Dental Ins	100-54210-512105	$19,750.00	$0.00	$30,169.00	52.8%	
Health Clinic	100-54210-512107	$2,864.00	$0.00	$2,745.00	-4.2%	
Group Life Insurance	100-54210-512110	$300.00	$35.31	$408.00	36%	
Social Securtiy (Fica)	100-54210-512200	$10,306.00	$597.26	$11,498.00	11.6%	
Retirement Contr. Employr	100-54210-512400	$4,285.00	$155.65	$6,550.00	52.9%	
Workers' Compensation	100-54210-512700	$8,000.00	$1,990.84	$13,122.00	64%	
Employee Awards	100-54210-512910			$150.00	N/A	
Engineers/Consultants	100-54210-521310	$135,000.00	$0.00	$25,000.00	-81.5%	
Road Paving & Drainage	100-54210-522224	$196,160.00	$0.00	$430,000.00	119.2%	
Vehicle Lease	100-54210-522321	$8,450.00	$0.00	$13,236.00	56.6%	
Dues And Fees	100-54210-523600	$70.00	$0.00	$200.00	185.7%	
Other Purchased Services	100-54210-523900	$2,500.00	$0.00	$2,000.00	-20%	
Street Lighting	100-54210-531231	$385,000.00	$35,073.79	$435,000.00	13%	
Road Pav & Drain Supplies	100-54210-531724	$110,000.00	$3,350.00	$110,000.00	0%	
Site Improvement	100-54210-541200	$50,000.00	$0.00	$200,000.00	300%	
Equipment	100-54210-542500			$8,500.00	N/A	
Cap Lease-Prin-Equipment	100-54210-581207	$2,390.00	$0.00	$5,832.77	144%	
Cap Lease-Int-Equipment	100-54210-582207	$820.00	$0.00	$634.32	-22.6%	
Total Highways & Streets:		**$1,070,615.00**	**$49,418.23**	**$1,445,359.09**	**35%**	
Roads & Walkways						
Paving/Overlay Splost Viii	321-54220-541416	$15,000.00	$0.00	$15,000.00	0%	
Paving And Overlay	335-54220-541415	$320,000.00	$0.00	$200,000.00	-37.5%	
Total Roads & Walkways:		**$335,000.00**	**$0.00**	**$215,000.00**	**-35.8%**	
Sewer						
Regular Employees	505-54310-511100	$497,400.00	$25,244.59	$525,565.00	5.7%	

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Overtime	505-54310-511300	$28,000.00	$225.90	$28,000.00	0%	
Group Health/Dental Ins	505-54310-512105	$172,220.00	$0.00	$139,512.00	-19%	
Health Clinic	505-54310-512107	$8,659.00	$0.00	$9,234.00	6.6%	
Wellness Program	505-54310-512108	$500.00	$0.00	$500.00	0%	
Group Life Insurance	505-54310-512110	$450.00	$38.27	$1,219.00	170.9%	
Social Security (Fica)	505-54310-512200	$40,193.00	$1,852.30	$41,838.00	4.1%	
Retirement Contributions	505-54310-512400	$26,800.00	$1,313.50	$23,296.00	-13.1%	
Tuition Reimbursements	505-54310-512500	$1,000.00	$0.00	$1,000.00	0%	
Workers' Compensation	505-54310-512700	$6,800.00	$1,460.96	$33,431.00	391.6%	
Audit	505-54310-521210	$8,000.00	$0.00	$8,000.00	0%	
Employment Physicals	505-54310-521231	$1,800.00	$0.00	$600.00	-66.7%	
Eng/Cons/Professional Svs	505-54310-521310	$50,000.00	$0.00	$340,000.00	580%	
Collection Services	505-54310-521320	$4,000.00	$148.33	$4,000.00	0%	
Utilities Protection Agny	505-54310-521330	$1,600.00	$0.00	$30,000.00	1,775%	
Custodial	505-54310-522130	$7,200.00	$212.24	$2,900.00	-59.7%	
Computer Maintenance	505-54310-522201	$32,450.00	$0.00	$32,450.00	0%	
Copier Maintenance	505-54310-522202	$750.00	$40.19	$750.00	0%	
Radio Maintenance	505-54310-522204	$500.00	$0.00	$500.00	0%	
Alarm System Maintenance	505-54310-522205	$35,000.00	$19,260.00	$35,000.00	0%	
Fuel System Maintenance	505-54310-522208	$250.00	$0.00	$250.00	0%	
Building Repairs	505-54310-522221	$1,500.00	$0.00	$1,500.00	0%	
Water/Sewer Plant Repairs	505-54310-522222	$140,000.00	$0.00	$140,000.00	0%	
Vehicle Repairs	505-54310-522223	$50,000.00	$0.00	$40,000.00	-20%	
Lift Station Repairs	505-54310-522225	$100,000.00	$0.00	$100,000.00	0%	
Water/Sewer System Repair	505-54310-522226	$120,000.00	$0.00	$150,000.00	25%	
Rental Of Equip & Vehicle	505-54310-522320	$10,000.00	$0.00	$10,000.00	0%	

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Vehicle Lease	505-54310-522321	$28,820.00	$3,522.06	$56,568.00	96.3%	
Prop/Liability Ins-W/S	505-54310-523130	$78,100.00	$0.00	$78,100.00	0%	
Pub Officials Liab-W/S	505-54310-523170	$16,500.00	$0.00	$16,500.00	0%	
Telephone	505-54310-523210	$11,550.00	$0.00	$10,000.00	-13.4%	
Postage - Sewer	505-54310-523220	$23,000.00	$0.00	$23,000.00	0%	
Advertising	505-54310-523300	$650.00	$0.00	$650.00	0%	
Printing And Binding	505-54310-523400	$700.00	$0.00	$700.00	0%	
Travel	505-54310-523500	$2,000.00	$0.00	$2,000.00	0%	
Dues And Fees	505-54310-523610	$990.00	$0.00	$990.00	0%	
Lab Analysis Fees	505-54310-523650	$5,000.00	$0.00	$5,000.00	0%	
Sludge Charges	505-54310-523670	$50,000.00	$0.00	$50,000.00	0%	
Bank Fees	505-54310-523680	$39,600.00	$0.00	$70,000.00	76.8%	
Education And Training	505-54310-523700	$2,500.00	$0.00	$2,500.00	0%	
Licenses	505-54310-523800	$100.00	$0.00	$100.00	0%	
Other Purchased Services	505-54310-523900	$963,450.00	$73,180.58	$963,450.00	0%	
Office Supplies	505-54310-531110	$1,500.00	$0.00	$1,000.00	-33.3%	
Computer Supplies	505-54310-531120	$1,500.00	$0.00	$1,500.00	0%	
Copier Supplies	505-54310-531130	$600.00	$0.00	$600.00	0%	
Miscellaneous Supplies	505-54310-531140	$3,546.00	$26.12	$3,500.00	-1.3%	
Electricity	505-54310-531230	$462,000.00	$34,571.98	$462,000.00	0%	
Gasoline	505-54310-531270	$52,721.00	$0.00	$38,000.00	-27.9%	
Small Equipment	505-54310-531600	$10,000.00	$0.00	$6,000.00	-40%	
Small Equipment Supplies	505-54310-531601	$3,000.00	$0.00	$3,000.00	0%	
Small Equip - Computers	505-54310-531610	$7,000.00	$0.00	$7,000.00	0%	
Safety Supplies	505-54310-531701	$4,000.00	$0.00	$4,000.00	0%	
Uniforms & Replacements	505-54310-531702	$2,000.00	$0.00	$2,000.00	0%	

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Chlorine/Fluoride	505-54310-531715	$52,000.00	$0.00	$100,000.00	92.3%	
Building Repair Supplies	505-54310-531721	$18,000.00	$0.00	$10,000.00	-44.4%	
Water/Sewer Plant Suppl	505-54310-531722	$50,000.00	$0.00	$95,000.00	90%	
Vehicle Repair Supplies	505-54310-531723	$35,000.00	$117.26	$35,000.00	0%	
Lift Station Rep Supplies	505-54310-531725	$125,000.00	$324.00	$125,000.00	0%	
Water/Sewer Sys Supplies	505-54310-531726	$22,000.00	$458.05	$25,000.00	13.6%	
Equipment	505-54310-542500	$2,682,078.00	$0.00	$4,369,097.00	62.9%	
Bad Debt	505-54310-574000	$10,000.00	$0.00	$10,000.00	0%	
Water/Sewer Contingency	505-54310-579200	$50,000.00	$0.00	$50,000.00	0%	
Total Sewer:		**$6,159,977.00**	**$161,996.33**	**$8,326,800.00**	**35.2%**	
Water						
Regular Employees	505-54410-511100	$572,700.00	$46,329.94	$607,975.00	6.2%	
Overtime	505-54410-511300	$37,000.00	$2,990.70	$40,000.00	8.1%	
Group Health/Dental Ins	505-54410-512105	$245,220.00	$0.00	$244,476.00	-0.3%	
Health Clinic	505-54410-512107	$10,810.00	$0.00	$6,370.00	-41.1%	
Wellness Program	505-54410-512108	$500.00	$0.00	$500.00	0%	
Group Life Insurance	505-54410-512110	$675.00	$94.51	$918.00	36%	
Social Security (Fica)	505-54410-512200	$46,642.00	$3,534.64	$49,060.00	5.2%	
Retirement Contributions	505-54410-512400	$15,300.00	$1,904.25	$22,769.00	48.8%	
Workers' Compensation	505-54410-512700	$18,000.00	$4,111.22	$13,056.00	-27.5%	
Audit	505-54410-521210	$8,000.00	$0.00	$8,000.00	0%	
Employment Physicals	505-54410-521231	$400.00	$0.00	$1,000.00	150%	
Eng/Cons/Prof Svc	505-54410-521310			$690,000.00	N/A	
Collection Services	505-54410-521320	$4,000.00	$148.34	$4,000.00	0%	
Utilities Protection Agny	505-54410-521330	$1,600.00	$0.00	$30,000.00	1,775%	
Custodial	505-54410-522130	$7,200.00	$212.24	$2,900.00	-59.7%	

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Computer Maintenance	505-54410-522201	$14,750.00	$0.00	$33,850.00	129.5%	
Copier Maintenance	505-54410-522202	$750.00	$0.00	$500.00	-33.3%	
Radio Maintenance	505-54410-522204	$500.00	$0.00	$500.00	0%	
Alarm System Maintenance	505-54410-522205	$2,000.00	$0.00	$2,800.00	40%	
Water Tower Maintenance	505-54410-522206	$90,500.00	$0.00	$109,600.00	21.1%	
Fuel System Maintenance	505-54410-522208	$250.00	$0.00	$250.00	0%	
Building Repairs	505-54410-522221	$1,650.00	$0.00	$1,500.00	-9.1%	
Water/Sewer Plant Repairs	505-54410-522222	$59,000.00	$0.00	$70,000.00	18.6%	
Vehicle Repairs	505-54410-522223	$4,500.00	$0.00	$2,500.00	-44.4%	
Water/Sewer System Repair	505-54410-522226	$25,000.00	$0.00	$50,000.00	100%	
Rental Of Equip & Vehicle	505-54410-522320	$1,500.00	$0.00	$1,000.00	-33.3%	
Vehicle Lease	505-54410-522321	$22,500.00	$1,886.30	$52,784.00	134.6%	
Prop/Liability Ins-W/S	505-54410-523130	$78,100.00	$0.00	$78,100.00	0%	
Pub Officials Liab-W/S	505-54410-523170	$16,500.00	$0.00	$16,500.00	0%	
Telephone	505-54410-523210	$5,000.00	$0.00	$6,600.00	32%	
Postage - Water	505-54410-523220	$23,000.00	$0.00	$23,000.00	0%	
Advertising	505-54410-523300	$400.00	$0.00	$200.00	-50%	
Printing And Binding	505-54410-523400	$1,000.00	$0.00	$1,000.00	0%	
Travel	505-54410-523500	$2,000.00	$0.00	$2,000.00	0%	
Dues And Fees	505-54410-523610	$1,275.00	$0.00	$1,275.00	0%	
Lab Analysis Fees	505-54410-523650	$15,000.00	$12,200.00	$23,500.00	56.7%	
Bank Fees	505-54410-523680	$39,600.00	$0.00	$73,500.00	85.6%	
Education And Training	505-54410-523700	$2,500.00	$0.00	$2,500.00	0%	
Licenses	505-54410-523800			$100.00	N/A	
Office Supplies	505-54410-531110	$1,000.00	$0.00	$1,000.00	0%	
Computer Supplies	505-54410-531120	$1,500.00	$0.00	$1,500.00	0%	

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Copier Supplies	505-54410-531130	$2,500.00	$0.00	$750.00	-70%	
Miscellaneous Supplies	505-54410-531140	$2,000.00	$27.55	$2,000.00	0%	
Electricity	505-54410-531230	$96,800.00	$7,671.88	$96,800.00	0%	
Gasoline	505-54410-531270	$42,181.00	$0.00	$42,000.00	-0.4%	
Small Equipment	505-54410-531600	$9,900.00	$0.00	$9,900.00	0%	
Small Equipment Supplies	505-54410-531601	$2,200.00	$0.00	$3,500.00	59.1%	
Small Equip - Computers	505-54410-531610	$4,000.00	$0.00	$4,000.00	0%	
Safety Supplies	505-54410-531701	$2,200.00	$0.00	$2,200.00	0%	
Uniforms & Replacements	505-54410-531702	$2,600.00	$0.00	$3,000.00	15.4%	
Chlorine/Fluoride	505-54410-531715	$75,000.00	$3,711.50	$115,000.00	53.3%	
Building Repair Supplies	505-54410-531721	$9,000.00	$0.00	$1,000.00	-88.9%	
Water/Sewer Plant Suppl	505-54410-531722	$10,000.00	$0.00	$2,000.00	-80%	
Vehicle Repair Supplies	505-54410-531723	$13,750.00	$25.98	$13,750.00	0%	
Water/Sewer Sys Supplies	505-54410-531726	$312,500.00	$876.23	$475,000.00	52%	
Equipment	505-54410-542500	$370,583.00	$0.00	$479,467.00	29.4%	
Depreciation	505-54410-561000			$516,528.00	N/A	
Bad Debt	505-54410-574000	$10,000.00	$0.00	$17,602.94	76%	
Water/Sewer Contingency	505-54410-579200	$50,000.00	$0.00	$0.00	-100%	
Total Water:		**$2,393,036.00**	**$85,725.28**	**$4,061,580.94**	**69.7%**	
Solid Waste						
Regular Employees	540-54520-511100	$72,640.00	$5,466.82	$78,763.00	8.4%	
Overtime	540-54520-511300	$2,400.00	$44.74	$2,400.00	0%	
Group Health/Dental Ins	540-54520-512105	$26,965.00	$0.00	$23,768.00	-11.9%	
Health Clinic	540-54520-512107			$1,307.00	N/A	
Group Life Insurance	540-54520-512110	$125.00	$8.44	$168.00	34.4%	
Social Security (Fica)	540-54520-512200	$5,741.00	$389.96	$6,025.00	4.9%	

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Retirement Contr. Employr	540-54520-512400	$3,760.00	$257.34	$4,583.00	21.9%	
Workers' Compensation	540-54520-512700	$135.00	$0.00	$257.00	90.4%	
Sol Waste Collection Fees	540-54520-521200	$910,000.00	$0.00	$2,400,000.00	163.7%	
Audit	540-54520-521210	$1,650.00	$0.00	$1,650.00	0%	
Custodial	540-54520-522130	$1,980.00	$94.80	$1,980.00	0%	
Computer Maintenance	540-54520-522201	$600.00	$0.00	$600.00	0%	
Prop/Liability Ins-Sol/W	540-54520-523120	$7,895.00	$0.00	$7,895.00	0%	
Pub Officials Liab-Sol/W	540-54520-523160	$1,650.00	$0.00	$1,650.00	0%	
Postage - Solid Waste	540-54520-523220	$2,200.00	$0.00	$2,200.00	0%	
Dues & Fees	540-54520-523600			$35.00	N/A	
Landfill Fees	540-54520-523660	$203,500.00	$0.00	$220,000.00	8.1%	
Office Supplies	540-54520-531110	$150.00	$0.00	$150.00	0%	
Computer Supplies	540-54520-531120	$150.00	$0.00	$150.00	0%	
Copier Supplies	540-54520-531130	$1,500.00	$0.00	$1,500.00	0%	
Miscellaneous Supplies	540-54520-531140	$100.00	$0.00	$100.00	0%	
Gasoline	540-54520-531270	$2,500.00	$0.00	$2,500.00	0%	
Small Equipment	540-54520-531610	$2,000.00	$0.00	$2,000.00	0%	
Small Equip - Computer	540-54520-531620	$600.00	$0.00	$600.00	0%	
Vehicle Repair Supplies	540-54520-531723	$5,000.00	$0.00	$5,000.00	0%	
Vehicles	540-54520-542200	$204,600.00	$0.00	$232,000.00	13.4%	
Bad Debt	540-54520-574000	$5,000.00	$0.00	$5,000.00	0%	
Contingencies	540-54520-579300	$12,500.00	$0.00	$12,500.00	0%	
Total Solid Waste:		**$1,475,341.00**	**$6,262.10**	**$3,014,781.00**	**104.3%**	
Cemetery						
Regular Employees	100-54950-511100	$37,934.00	$2,938.37	$42,453.00	11.9%	
Overtime	100-54950-511300	$300.00	$0.00	$400.00	33.3%	

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Group Health/Dental Ins	100-54950-512105	$9,621.00	$0.00	$10,609.00	10.3%	
Health Clinic	100-54950-512107	$825.00	$0.00	$871.00	5.6%	
Group Life Insurance	100-54950-512110	$75.00	$1.88	$112.00	49.3%	
Social Security (Fica)	100-54950-512200	$2,925.00	$210.75	$3,278.00	12.1%	
Retirement Contr. Employr	100-54950-512400	$2,677.00	$190.70	$2,629.00	-1.8%	
Workers' Compensation	100-54950-512700	$550.00	$583.82	$3,174.00	477.1%	
Employee Award	100-54950-512910			$100.00	N/A	
Engineers/Consultants	100-54950-521310	$50,000.00	$0.00	$0.00	-100%	
Computer Maintenance	100-54950-522201	$440.00	$437.84	$440.00	0%	
Small Equipment Repairs	100-54950-522216	$200.00	$0.00	$200.00	0%	
Postage - Cemetery	100-54950-523220	$150.00	$0.00	$25.00	-83.3%	
Dues And Fees	100-54950-523600	$500.00	$0.00	$824.00	64.8%	
Contract Labor	100-54950-523850	$53,500.00	$220.00	$32,000.00	-40.2%	
Miscellaneous Supplies	100-54950-531140	$100.00	$0.00	$100.00	0%	
Water/Sewerage	100-54950-531210	$550.00	$0.00	$550.00	0%	
Electricity	100-54950-531230	$450.00	$48.43	$575.00	27.8%	
Gasoline	100-54950-531270	$1,000.00	$0.00	$1,500.00	50%	
Small Equipment	100-54950-531600	$1,000.00	$0.00	$500.00	-50%	
Small Equipment Supplies	100-54950-531601	$275.00	$0.00	$275.00	0%	
Cemetery Work Supplies	100-54950-531704	$125.00	$0.00	$125.00	0%	
Vehicle Repair Supplies	100-54950-531723	$275.00	$0.00	$275.00	0%	
Equipment	100-54950-542500			$8,700.00	N/A	
Op T/F Out - Cemetery Fees	100-54950-611000	$35,000.00	$0.00	$35,000.00	0%	
Total Cemetery:		**$198,472.00**	**$4,631.79**	**$144,715.00**	**-27.1%**	
Total Public Works:		**$20,508,405.00**	**$406,396.90**	**$56,337,569.67**	**174.7%**	
Health and Welfare						
Senior Center						

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Regular Employees	100-55520-511100	$113,080.00	$5,322.78	$129,577.00	14.6%	
Overtime	100-55520-511300	$1,500.00	$0.00	$300.00	-80%	
Group Health/Dental Ins	100-55520-512105	$22,711.00	$0.00	$10,056.00	-55.7%	
Health Clinic	100-55520-512107	$720.00	$0.00	$792.00	10%	
Group Life Insurance	100-55520-512110	$75.00	$0.00	$102.00	36%	
Social Securtiy (Fica)	100-55520-512200	$8,765.00	$407.18	$9,936.00	13.4%	
Retirement contribution (employer)	100-55520-512400			$4,241.00	N/A	
Workers' Compensation	100-55520-512700	$220.00	$53.60	$441.00	100.5%	
Employee Awards	100-55520-512910			$150.00	N/A	
Custodial	100-55520-522130	$6,600.00	$507.70	$7,000.00	6.1%	
Computer Maintenance	100-55520-522201	$1,000.00	$0.00	$1,000.00	0%	
Alarm System Maintenance	100-55520-522205	$425.00	$0.00	$500.00	17.6%	
Vehicle Repairs	100-55520-522223	$200.00	$0.00	$500.00	150%	
Property/Liability Ins	100-55520-523110	$1,000.00	$0.00	$1,000.00	0%	
Telephone	100-55520-523210	$2,100.00	$0.00	$2,400.00	14.3%	
Postage - Sr Center	100-55520-523220	$50.00	$0.00	$50.00	0%	
Advertising	100-55520-523300	$500.00	$0.00	$500.00	0%	
Travel	100-55520-523500	$500.00	$0.00	$1,000.00	100%	
Dues And Fees	100-55520-523600	$150.00	$0.00	$750.00	400%	
Education And Training	100-55520-523700	$500.00	$0.00	$500.00	0%	
Other Purch Services	100-55520-523900	$13,000.00	$320.00	$10,100.00	-22.3%	
Computer Supplies	100-55520-531120	$500.00	$54.75	$1,000.00	100%	
Copier Supplies	100-55520-531130	$200.00	$0.00	$200.00	0%	
Miscellaneous Supplies	100-55520-531140	$1,500.00	$595.22	$6,000.00	300%	
Water/Sewerage	100-55520-531210	$800.00	$0.00	$400.00	-50%	
Electricity	100-55520-531230	$4,500.00	$445.40	$5,000.00	11.1%	

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Gasoline	100-55520-531270	$2,500.00	$0.00	$5,200.00	108%	
Food	100-55520-531300	$55,000.00	$2,528.52	$87,200.00	58.5%	
Small Equipment	100-55520-531600	$500.00	$108.02	$2,500.00	400%	
Total Senior Center:		**$238,596.00**	**$10,343.17**	**$288,395.00**	**20.9%**	
Total Health and Welfare:		**$238,596.00**	**$10,343.17**	**$288,395.00**	**20.9%**	
Culture and Recreation						
Aquatic Center						
Regular Employees	555-56110-511100	$320,100.00	$48,004.00	$330,000.00	3.1%	
Overtime	555-56110-511300	$700.00	$1,976.27	$1,000.00	42.9%	
Group Health/Dental	555-56110-512105	$32,350.00	$0.00	$0.00	-100%	
Health Clinic	555-56110-512107	$1,500.00	$0.00	$1,583.00	5.5%	
Group Life Insurance	555-56110-512110	$150.00	$18.75	$204.00	36%	
Fica Contributions (Empl)	555-56110-512200	$24,541.00	$3,814.30	$24,678.00	0.6%	
Retirement-Employer Cont	555-56110-512400	$3,000.00	$278.81	$3,584.00	19.5%	
Workers Comp	555-56110-512700	$6,300.00	$1,414.14	$8,992.00	42.7%	
Employee Awards	555-56110-512910			$350.00	N/A	
Other Purchased Services	270-56110-521240	$50,000.00	$0.00	$500,000.00	900%	
Employment Physicals/Test	555-56110-521231	$14,500.00	$0.00	$2,500.00	-82.8%	
Computer Maintenance	555-56110-522201	$5,000.00	$0.00	$800.00	-84%	
Alarm System Maintenance	555-56110-522205	$600.00	$0.00	$600.00	0%	
Aquatic Ctr Maintenance	555-56110-522209	$20,000.00	$765.00	$15,000.00	-25%	
Small Equipment Repairs	555-56110-522216	$9,000.00	$0.00	$8,000.00	-11.1%	
Building Repairs	555-56110-522221	$1,000.00	$0.00	$1,500.00	50%	
Property/Liability Ins.	555-56110-523110	$600.00	$0.00	$600.00	0%	
Telephone	555-56110-523210	$4,200.00	$0.00	$5,000.00	19%	
Postage - Aquatic Ctr	555-56110-523220	$100.00	$0.00	$100.00	0%	
Advertising	555-56110-523300	$4,000.00	$0.00	$4,000.00	0%	

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Printing & Binding	555-56110-523400	$400.00	$0.00	$400.00	0%	
Travel	555-56110-523500	$3,000.00	$0.00	$3,000.00	0%	
Dues And Fees	555-56110-523600	$9,000.00	$0.00	$5,000.00	-44.4%	
Bank Fees	555-56110-523680	$6,000.00	$0.00	$7,500.00	25%	
Education And Training	555-56110-523700	$5,000.00	$0.00	$5,000.00	0%	
Contract Labor	555-56110-523850	$3,910.00	$0.00	$4,000.00	2.3%	
Office Supplies	555-56110-531110	$300.00	$0.00	$300.00	0%	
Computer Supplies	555-56110-531120	$800.00	$0.00	$2,000.00	150%	
Copier Supplies	555-56110-531130	$500.00	$0.00	$300.00	-40%	
Miscellaneous Supplies	555-56110-531140	$1,000.00	$13.94	$1,000.00	0%	
Water/Sewerage	555-56110-531210	$21,300.00	$0.00	$20,000.00	-6.1%	
Natural Gas	555-56110-531220	$1,200.00	$157.84	$1,500.00	25%	
Electricity	555-56110-531230	$45,500.00	$3,652.72	$40,000.00	-12.1%	
Retail Inventory/Resale	555-56110-531500	$2,000.00	$0.00	$10,000.00	400%	
Concession Supplies	555-56110-531550	$40,000.00	$10,511.53	$30,000.00	-25%	
Small Equipment	555-56110-531600	$4,000.00	$0.00	$4,000.00	0%	
Small Equipment Supplies	555-56110-531601	$500.00	$0.00	$500.00	0%	
Small equipment - computers	555-56110-531610			$2,500.00	N/A	
Small Equipment-Furniture	555-56110-531620	$5,500.00	$0.00	$5,500.00	0%	
Safety Supplies	555-56110-531701	$500.00	$0.00	$1,000.00	100%	
Uniforms And Replacements	555-56110-531702	$3,000.00	-$25.00	$4,500.00	50%	
Chemicals	555-56110-531715	$24,000.00	$2,041.89	$24,000.00	0%	
Aquatic Maint Supplies	555-56110-531731	$10,000.00	$438.59	$10,000.00	0%	
Equipment	555-56110-542500	$15,000.00	$0.00	$25,000.00	66.7%	
Pool Resurfacing (new category)	555-56110-543000			$100,000.00	N/A	
Total Aquatic Center:		**$700,051.00**	**$73,062.78**	**$1,215,491.00**	**73.6%**	

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Parks						
Other Professional Svcs	100-56210-521240	$75,000.00	$0.00	$75,000.00	0%	
Building Repairs	100-56210-522221	$1,000.00	$0.00	$11,000.00	1,000%	
Rental Of Equipment & Vehicles	100-56210-522320	$3,500.00	$91.00	$3,000.00	-14.3%	
Other Professional Services	100-56210-523900	$11,680.00	$1,296.50	$11,680.00	0%	
Water/Sewerage	100-56210-531210	$11,000.00	$0.00	$12,000.00	9.1%	
Electricity	100-56210-531230	$31,500.00	$2,712.17	$32,000.00	1.6%	
Christmas Equip & Supp	100-56210-531703	$25,000.00	$0.00	$25,000.00	0%	
Public Grounds Supplies	100-56210-531705	$16,000.00	$61.97	$16,000.00	0%	
Building Repairs Supplies	100-56210-531721	$16,000.00	$254.23	$12,000.00	-25%	
Site Improvements	100-56210-541200	$71,445.00	$0.00	$295,400.00	313.5%	
Cap Lease-Prin-Veh	100-56210-581207	$5,250.00	$0.00	$12,832.12	144.4%	
Cap Lease-Int-Equip	100-56210-582208	$1,785.00	$0.00	$1,395.56	-21.8%	
Total Parks:		**$269,160.00**	**$4,415.87**	**$507,307.68**	**88.5%**	
Library						
Regular Employees	100-56510-511100	$199,110.00	$8,771.96	$206,346.00	3.6%	
Overtime	100-56510-511300	$300.00	$38.84	$1,000.00	233.3%	
Group Health/Dental Ins	100-56510-512105	$38,483.00	$0.00	$53,896.00	40.1%	
Health Clinic	100-56510-512107	$2,864.00	$0.00	$3,167.00	10.6%	
Group Life Insurance	100-56510-512110	$300.00	$25.00	$408.00	36%	
Employee Awards	100-56510-512190			$200.00	N/A	
Social Securtiy (Fica)	100-56510-512200	$15,255.00	$645.45	$15,824.00	3.7%	
Retirement Contr. Employr	100-56510-512400	$9,142.00	$184.84	$7,034.00	-23.1%	
Workers' Compensation	100-56510-512700	$590.00	$141.52	$702.00	19%	
Custodial	100-56510-522130	$5,671.00	$396.62	$5,671.00	0%	
Computer Maintenance	100-56510-522201	$1,500.00	$0.00	$1,000.00	-33.3%	

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Copier Maintenance	100-56510-522202	$3,000.00	$104.08	$2,000.00	-33.3%	
Alarm System Maintenance	100-56510-522205	$1,750.00	$0.00	$1,750.00	0%	
Building Repairs	100-56510-522221	$5,000.00	$0.00	$18,000.00	260%	
Telephone	100-56510-523210	$5,000.00	$0.00	$5,000.00	0%	
Postage - Library	100-56510-523220	$100.00	$0.00	$75.00	-25%	
Travel	100-56510-523500	$425.00	$0.00	$2,800.00	558.8%	
Dues And Fees	100-56510-523600	$3,900.00	$0.00	$3,900.00	0%	
Education And Training	100-56510-523700	$400.00	$0.00	$1,400.00	250%	
Other Purchased Svcs	100-56510-523900	$7,300.00	$400.00	$7,300.00	0%	
Office Supplies	100-56510-531110	$500.00	$0.00	$500.00	0%	
Computer Supplies	100-56510-531120	$500.00	$0.00	$1,300.00	160%	
Copier Supplies	100-56510-531130	$400.00	$0.00	$400.00	0%	
Miscellaneous Supplies	100-56510-531140	$1,200.00	$44.40	$2,000.00	66.7%	
Library Unique Supplies	100-56510-531145	$1,500.00	$0.00	$2,000.00	33.3%	
Water/Sewerage	100-56510-531210	$800.00	$0.00	$800.00	0%	
Electricity	100-56510-531230	$20,000.00	$2,620.86	$18,000.00	-10%	
Books And Periodicals	100-56510-531400	$16,000.00	$408.45	$18,000.00	12.5%	
Small Equipment	100-56510-531600	$800.00	$0.00	$1,000.00	25%	
Building Repairs Supplies	100-56510-531721	$1,500.00	$0.00	$0.00	-100%	
Total Library:		**$343,290.00**	**$13,782.02**	**$381,473.00**	**11.1%**	
Total Culture and Recreation:		**$1,312,501.00**	**$91,260.67**	**$2,104,271.68**	**60.3%**	
Housing and Development						
Building						
Regular Employees	100-57210-511100	$152,960.00	$10,016.77	$163,704.00	7%	
Overtime	100-57210-511300	$700.00	$0.00	$700.00	0%	
Group Health/Dental Ins	100-57210-512105	$64,670.00	$0.00	$57,157.95	-11.6%	
Health Clinic	100-57210-512107	$1,970.00	$0.00	$2,376.00	20.6%	

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Group Life Insurance	100-57210-512110	$225.00	$16.87	$408.00	81.3%	
Social Securtiy (Fica)	100-57210-512200	$11,755.00	$710.92	$12,577.00	7%	
Retirement Contr. Employr	100-57210-512400	$7,685.00	$570.98	$6,119.00	-20.4%	
Workers' Compensation	100-57210-512700	$6,400.00	$1,187.28	$6,288.00	-1.7%	
Employee Awards	100-57210-512910			$150.00	N/A	
Computer Maintenance	100-57210-522201	$3,000.00	$0.00	$3,000.00	0%	
Copier Maintenance	100-57210-522202	$1,650.00	$56.81	$1,650.00	0%	
Alarm System Maintenance	100-57210-522205	$500.00	$0.00	$500.00	0%	
Vehicle Repairs	100-57210-522223	$500.00	$0.00	$750.00	50%	
Vehicle Lease	100-57210-522321	$12,914.00	$1,608.26	$16,750.00	29.7%	
Telephone	100-57210-523210	$3,500.00	$0.00	$3,500.00	0%	
Postage - Building	100-57210-523220	$25.00	$0.00	$0.00	-100%	
Travel	100-57210-523500	$3,000.00	$0.00	$3,000.00	0%	
Dues And Fees	100-57210-523600	$800.00	$15.25	$884.00	10.5%	
Professional Subscription	100-57210-523610	$2,000.00	$0.00	$2,000.00	0%	
Education And Training	100-57210-523700	$2,500.00	$0.00	$2,500.00	0%	
Office Supplies	100-57210-531110	$150.00	$0.00	$150.00	0%	
Computer Supplies	100-57210-531120	$500.00	$0.00	$500.00	0%	
Copier Supplies	100-57210-531130	$200.00	$0.00	$200.00	0%	
Miscellaneous Supplies	100-57210-531140	$500.00	$31.65	$500.00	0%	
Gasoline	100-57210-531270	$2,300.00	$0.00	$2,000.00	-13%	
Small Equip - Computers	100-57210-531610	$2,000.00	$0.00	$8,500.00	325%	
Other Supplies	100-57210-531700	$250.00	$0.00	$280.00	12%	
Vehicle Repair Supplies	100-57210-531723	$500.00	$0.00	$500.00	0%	
Total Building:		**$283,154.00**	**$14,214.79**	**$296,643.95**	**4.8%**	
Planning & Zoning						

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Regular Employees	100-57410-511100	$239,590.00	$13,196.49	$251,638.00	5%	
Overtime	100-57410-511300	$2,000.00	$221.11	$2,500.00	25%	
Group Health/Dental Ins	100-57410-512105	$64,700.00	$0.00	$53,896.00	-16.7%	
Health Clinic	100-57410-512107	$2,510.00	$0.00	$3,167.00	26.2%	
Group Life Insurance	100-57410-512110	$300.00	$15.63	$408.00	36%	
Social Securtiy (Fica)	100-57410-512200	$18,482.00	$976.26	$19,442.00	5.2%	
Retirement Contr. Employr	100-57410-512400	$7,400.00	$587.62	$10,166.00	37.4%	
Tuition Reimbursement	100-57410-512500			$1,000.00	N/A	
Workers' Compensation	100-57410-512700	$550.00	$147.22	$856.00	55.6%	
Employee Awards	100-57410-512910			$150.00	N/A	
Employment Physicals	100-57410-521231	$100.00	$0.00	$100.00	0%	
Other Professional Srvcs	100-57410-521240	$47,500.00	$0.00	$40,000.00	-15.8%	
Computer Maintenance	100-57410-522201	$16,900.00	$1,221.90	$21,900.00	29.6%	
Copier Maintenance	100-57410-522202	$1,000.00	$56.81	$1,000.00	0%	
Alarm System Maintenance	100-57410-522205	$500.00	$0.00	$500.00	0%	
Vehicle Repairs	100-57410-522223	$250.00	$0.00	$250.00	0%	
Vehicle Lease	100-57410-522321	$4,800.00	$423.54	$6,000.00	25%	
Telephone	100-57410-523210	$3,700.00	$0.00	$3,700.00	0%	
Postage - Planning	100-57410-523220	$1,600.00	$0.00	$1,800.00	12.5%	
Advertising	100-57410-523300	$2,200.00	$100.00	$2,200.00	0%	
Printing And Binding	100-57410-523400	$1,500.00	$60.00	$1,500.00	0%	
Travel	100-57410-523500	$3,500.00	$338.00	$4,500.00	28.6%	
Dues And Fees	100-57410-523600	$2,060.00	$76.26	$2,144.00	4.1%	
Education And Training	100-57410-523700	$3,000.00	$700.00	$5,000.00	66.7%	
Other Purchased Srvcs	100-57410-523900	$5,200.00	$0.00	$5,200.00	0%	
Office Supplies	100-57410-531110	$600.00	$0.00	$1,000.00	66.7%	

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Computer Supplies	100-57410-531120	$450.00	$0.00	$1,000.00	122.2%	
Copier Supplies	100-57410-531130	$400.00	$0.00	$400.00	0%	
Miscellaneous Supplies	100-57410-531140	$500.00	$0.00	$3,400.00	580%	
Gasoline	100-57410-531270	$550.00	$0.00	$700.00	27.3%	
Small Equipment	100-57410-531600	$3,900.00	$0.00	$1,500.00	-61.5%	
Small Equip - Computers	100-57410-531610	$1,500.00	$0.00	$6,995.00	366.3%	
Vehicle Repair Supplies	100-57410-531723	$250.00	$0.00	$250.00	0%	
Total Planning & Zoning:		**$437,492.00**	**$18,120.84**	**$454,262.00**	**3.8%**	
Code Enforcement						
Regular Employees	100-57450-511100	$61,620.00	$4,508.09	$67,737.00	9.9%	
Overtime	100-57450-511300	$1,000.00	$157.32	$1,500.00	50%	
Group Health/Dental Ins	100-57450-512105	$505.00	$0.00	$502.00	-0.6%	
Health Clinic	100-57450-512107	$720.00	$0.00	$792.00	10%	
Group Life Insurance	100-57450-512110	$75.00	$6.25	$102.00	36%	
Social Security (Fica)	100-57450-512200	$4,790.00	$352.79	$5,297.00	10.6%	
Retirement Contr Emplyr	100-57450-512400	$2,790.00	$209.31	$3,085.00	10.6%	
Workers Compensation	100-57450-512700	$1,315.00	$287.90	$1,598.00	21.5%	
Employee Awards	100-57450-512910			$150.00	N/A	
Computer Maintenance	100-57450-522201	$3,000.00	$200.93	$1,640.00	-45.3%	
Copier Maintenance	100-57450-522202	$200.00	$56.80	$300.00	50%	
Vehicle repairs	100-57450-522223			$250.00	N/A	
Vehicle Lease	100-57450-522321	$10,340.00	$861.32	$13,000.00	25.7%	
Telephone	100-57450-523210	$3,000.00	$0.00	$3,000.00	0%	
Postage - Code Enf	100-57450-523220	$200.00	$0.00	$200.00	0%	
Printing & Building	100-57450-523400	$200.00	$0.00	$200.00	0%	
Travel	100-57450-523500	$2,600.00	$0.00	$2,600.00	0%	

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Dues And Fees	100-57450-523600	$300.00	$0.00	$342.00	14%	
Education And Training	100-57450-523700	$2,600.00	$0.00	$2,600.00	0%	
Other Purchased Svcs	100-57450-523900	$3,000.00	$147.00	$3,000.00	0%	
Office Supplies	100-57450-531110	$100.00	$0.00	$100.00	0%	
Computer Supplies	100-57450-531120	$250.00	$0.00	$500.00	100%	
Miscellanrous Supplies	100-57450-531140	$1,000.00	$0.00	$1,000.00	0%	
Gasoline	100-57450-531270	$3,000.00	$0.00	$3,500.00	16.7%	
Small Equipment	100-57450-531600	$800.00	$0.00	$1,000.00	25%	
Small Equipment - computers & software	100-57450-531610			$6,995.00	N/A	
Vehicle Repair Supplies	100-57450-531723	$250.00	$0.00	$250.00	0%	
Total Code Enforcement:		**$103,655.00**	**$6,787.71**	**$121,240.00**	**17%**	
Main Street						
Regular Employees	100-57520-511100	$87,120.00	$6,513.89	$94,869.00	8.9%	
Overtime	100-57520-511300	$100.00	$0.00	$300.00	200%	
Group Health/Dental Ins	100-57520-512105	$32,340.00	$0.00	$33,783.00	4.5%	
Health Clinic	100-57520-512107	$1,450.00	$0.00	$1,583.00	9.2%	
Group Life Insurance	100-57520-512110	$150.00	$12.50	$204.00	36%	
Social Securtiy (Fica)	100-57520-512200	$6,672.00	$434.04	$7,280.00	9.1%	
Retirement Contr. Employr	100-57520-512400	$3,495.00	$150.72	$6,951.00	98.9%	
Workers' Compensation	100-57520-512700	$295.00	$282.48	$1,442.00	388.8%	
Employee Awards	100-57520-512910			$150.00	N/A	
Other Professional Srvcs	100-57520-521240	$1,500.00	$0.00	$2,000.00	33.3%	
Copier Maintenance	100-57520-522202	$400.00	$0.00	$400.00	0%	
Property/Liability Ins	100-57520-523110	$1,600.00	$0.00	$1,200.00	-25%	
Telephone	100-57520-523210	$2,500.00	$0.00	$2,500.00	0%	
Postage - Economic Dev	100-57520-523220	$100.00	$0.00	$50.00	-50%	

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Advertising	100-57520-523300	$5,000.00	$0.00	$10,000.00	100%	
Marketing	100-57520-523310	$5,000.00	$0.00	$10,000.00	100%	
Travel	100-57520-523500	$3,500.00	$0.00	$3,500.00	0%	
Dues And Fees	100-57520-523600	$1,500.00	$30.50	$2,542.00	69.5%	
Education And Training	100-57520-523700	$4,500.00	$0.00	$5,000.00	11.1%	
Other Purchased Services	100-57520-523900	$40,000.00	$0.00	$60,000.00	50%	
Office Supplies	100-57520-531110	$400.00	$0.00	$400.00	0%	
Computer Supplies	100-57520-531120	$250.00	$0.00	$200.00	-20%	
Copier Supplies	100-57520-531130	$200.00	$0.00	$200.00	0%	
Miscellaneous Supplies	100-57520-531140	$500.00	$0.00	$5,000.00	900%	
Electricity	100-57520-531230	$2,000.00	$177.86	$2,000.00	0%	
Small Equipment	100-57520-531600	$3,500.00	$0.00	$4,500.00	28.6%	
Small Equipment Supplies	100-57520-531601	$300.00	$0.00	$500.00	66.7%	
Contributions To Others	100-57520-573000	$7,500.00	$0.00	$28,000.00	273.3%	
Total Main Street:		**$211,872.00**	**$7,601.99**	**$284,554.00**	**34.3%**	
Toursim						
Regular Employees	275-57540-511100	$41,075.00	$1,966.24	$122,255.00	197.6%	
Overtime - Regular employees	275-57540-511300			$100.00	N/A	
Health Clinic	275-57540-512107			$791.00	N/A	
Group Life Insurance	275-57540-512110			$102.00	N/A	
Social Security (Fica)	275-57540-512200	$3,142.00	$150.44	$9,360.00	197.9%	
Retirement	275-57540-512400			$2,831.00	N/A	
Workers Compensation	275-57540-512700	$100.00	$19.52	$103.00	3%	
Employee Awards	275-57540-512910			$150.00	N/A	
Audit/Administration Fee	275-57540-521210	$3,600.00	$300.00	$4,200.00	16.7%	
Tram Maintenance	275-57540-522210	$700.00	$150.98	$1,000.00	42.9%	

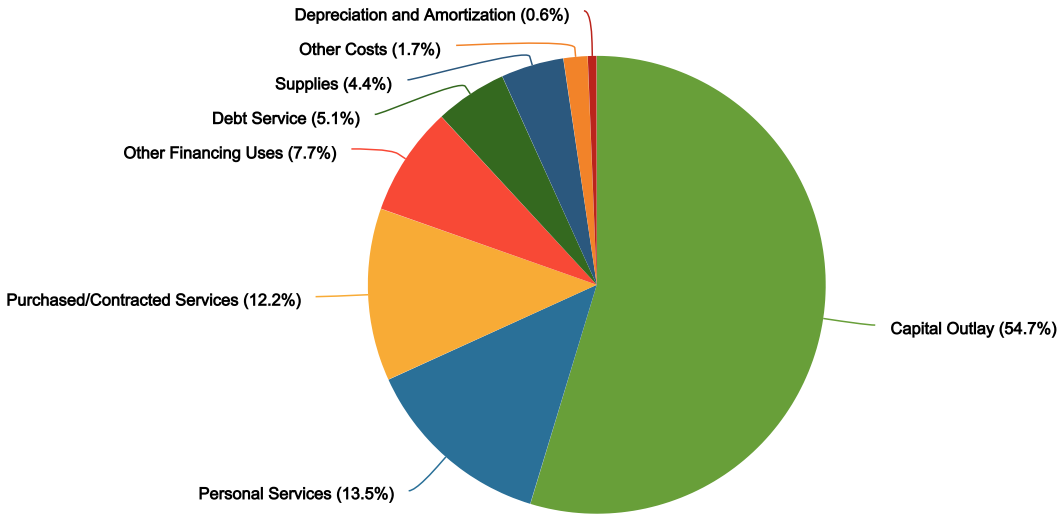
Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Building Repairs	275-57540-522221			$6,893.00	N/A	
Property/Liab Insurance	275-57540-523110	$1,800.00	$0.00	$2,000.00	11.1%	
Telephone	275-57540-523210	$4,700.00	$32.41	$4,700.00	0%	
Postage - Tourism	275-57540-523220	$2,000.00	$0.00	$2,000.00	0%	
Advertising	275-57540-523300	$66,313.00	$19,992.00	$116,000.00	74.9%	
Travel	275-57540-523500	$6,500.00	$0.00	$5,500.00	-15.4%	
Dues And Fees	275-57540-523600	$1,550.00	$0.00	$981.00	-36.7%	
Education & Training	275-57540-523700	$2,100.00	$0.00	$2,100.00	0%	
Contract Labor	275-57540-523850	$66,050.00	$3,963.00	$0.00	-100%	
Office Supplies	275-57540-531110	$2,000.00	$98.44	$2,600.00	30%	
Miscellaneous Supplies	275-57540-531140	$4,000.00	$0.00	$8,467.00	111.7%	
Water/Sewerage	275-57540-531210	$645.00	$0.00	$645.00	0%	
Electricity	275-57540-531230	$3,000.00	$251.20	$2,500.00	-16.7%	
Supp/Inv For Resale	275-57540-531500	$2,000.00	$0.00	$2,000.00	0%	
Small Equ-Computers/Softw	275-57540-531610	$5,000.00	$0.00	$31,272.00	525.4%	
Payment To Others	275-57540-573000	$23,000.00	$0.00	$23,000.00	0%	
Total Toursim:		**$239,275.00**	**$26,924.23**	**$351,550.00**	**46.9%**	
Special Facilities - Orange Hall						
Alarm System Maintenance	100-57565-522205	$1,100.00	$0.00	$1,100.00	0%	
Orange Hall Restoration	100-57565-522227	$13,500.00	$0.00	$30,000.00	122.2%	
Submarine Museum	100-57565-522229	$1,000.00	$0.00	$413.60	-58.6%	
Telephone	100-57565-523210	$495.00	$0.00	$510.00	3%	
Other Purchased Srvcs	100-57565-523900	$200.00	$0.00	$0.00	-100%	
Miscellaneous Supplies	100-57565-531140	$150.00	$0.00	$0.00	-100%	
Water/Sewerage	100-57565-531210	$1,000.00	$0.00	$1,000.00	0%	
Electricity	100-57565-531230	$7,700.00	$1,414.48	$7,700.00	0%	

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Orange Hall Reno Supplies	100-57565-531727	$2,000.00	$0.00	$3,500.00	75%	
Site Improvements	100-57565-541200	$250,000.00	$0.00	$396,500.00	58.6%	
Total Special Facilities - Orange Hall:		**$277,145.00**	**$1,414.48**	**$440,723.60**	**59%**	
Total Housing and Development:		**$1,552,593.00**	**$75,064.04**	**$1,948,973.55**	**25.5%**	
Debt Service						
Debt Service						
2022 Revenue Bond - Principal	420-58000-581335			$350,000.00	N/A	
Interest-Bond Int 2022	420-58000-582120	$34,840.00	$0.00	$262,200.00	652.6%	
Lease Amort Expense	505-58000-581120			$48,000.00	N/A	
Bond 2021 Prin	505-58000-581336	$1,990,000.00	$0.00	$2,050,000.00	3%	
Gefa Loan Clearwell Proj	505-58000-581340	$19,460.00	$6,141.36	$21,361.63	9.8%	
Gefa Loan Cw15024 Prin	505-58000-581370	$19,200.00	$6,118.31	$20,936.31	9%	
Gefa Loan Cws00-017 Prin	505-58000-581380	$314,380.00	$25,488.42	$319,105.16	1.5%	
Gefa Loan 2010-L26Wq	505-58000-581382	$44,830.00	$3,601.84	$45,690.23	1.9%	
Radio Loans Prin	505-58000-581385	$22,775.00	$2,633.54	$12,961.80	-43.1%	
Equipment Loan	505-58000-581395	$24,700.00	$0.00	$60,408.15	144.6%	
Interest-Bond Int 2021	505-58000-582121	$983,400.00	$0.00	$902,600.00	-8.2%	
Lease Int Expense	505-58000-582125			$4,800.00	N/A	
Gefa Loan Clearwell Proj	505-58000-582340	$3,437.00	$154.48	$1,208.45	-64.8%	
Gefa Loan Cw15024 Int	505-58000-582370	$3,320.00	$173.00	$1,579.41	-52.4%	
Gefa Loan Cw00-017 Int	505-58000-582380	$19,033.00	$2,296.01	$14,308.00	-24.8%	
Gefa Loan 2010 L26Wq	505-58000-582382	$21,268.00	$1,906.26	$20,406.97	-4%	
Radio Loans Int	505-58000-582385	$3,320.00	$172.30	$1,409.68	-57.5%	
Equipment Loan Int	505-58000-582395	$8,420.00	$0.00	$6,569.75	-22%	
Op T/F Out	420-58000-611000	$7,000,000.00	$0.00		N/A	
Total Debt Service:		**$10,512,383.00**	**$48,685.52**	**$4,143,545.54**	**-60.6%**	
Total Debt Service:		**$10,512,383.00**	**$48,685.52**	**$4,143,545.54**	**-60.6%**	

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Other Financing						
Other Financial Uses						
Op T/F Out - General Fund	211-59000-611000	$50,000.00	$0.00	$100,000.00	100%	
Op T/F Out - General Fund	251-59000-611000	$1,000,000.00	$0.00	$417,000.00	-58.3%	
Op T/F Out - Tourism	276-59000-611010	$198,000.00	$0.00	$353,215.00	78.4%	
Operating T/F Out	321-59000-611000	$1,600,000.00	$134,583.00	$1,985,000.00	24.1%	
Total Other Financial Uses:		**$2,848,000.00**	**$134,583.00**	**$2,855,215.00**	**0.3%**	
Total Other Financing:		**$2,848,000.00**	**$134,583.00**	**$2,855,215.00**	**0.3%**	
Total Expenditures:		**$52,044,157.00**	**$1,221,118.02**	**$83,123,159.44**	**59.7%**	

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Expense Objects						
Personal Services						
Regular Employees	100-51100-511100	$86,200.00	$4,743.86	$102,981.00	19.5%	
Legislative Salaries	100-51100-511115	$65,400.00	$5,450.00	$65,400.00	0%	

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Overtime	100-51100-511300	$4,000.00	$1,293.86	$6,000.00	50%	
Group Health/Dental Ins	100-51100-512105	$23,215.00	$0.00	$667.00	-97.1%	
Health Clinic	100-51100-512107	$716.00	$0.00	$792.00	10.6%	
Group Life Insurance	100-51100-512110	$150.00	$6.25	$204.00	36%	
Social Securtiy (Fica)	100-51100-512200	$11,903.00	$872.91	$13,493.00	13.4%	
Retirement Contr. Employr	100-51100-512400	$7,132.00	$640.64	$7,697.00	7.9%	
Workers' Compensation	100-51100-512700	$520.00	$93.44	$551.28	6%	
Employee Awards	100-51100-512910			$150.00	N/A	
Regular Employees	100-51300-511100	$234,820.00	$17,452.49	$323,879.00	37.9%	
Overtime	100-51300-511300	$700.00	$37.60	$800.00	14.3%	
Group Health/Dental Ins	100-51300-512105	$51,650.00	$0.00	$77,678.24	50.4%	
Health Clinic	100-51300-512107	$1,200.00	$0.00	$3,048.89	154.1%	
Group Life Insurance	100-51300-512110	$225.00	$11.56	$392.70	74.5%	
Social Securtiy (Fica)	100-51300-512200	$18,017.00	$1,288.63	$24,811.21	37.7%	
Retirement Contr. Employr	100-51300-512400	$10,990.00	$807.58	$18,090.11	64.6%	
Tuition Reimbursement	100-51300-512500			$2,000.00	N/A	
Workers' Compensation	100-51300-512700	$1,000.00	$176.34	$1,803.01	80.3%	
Employee Awards	100-51300-512910			$150.00	N/A	
Regular Employees	100-51510-511100	$125,200.00	$9,482.27	$148,954.00	19%	
Overtime	100-51510-511300	$6,500.00	$266.15	$6,500.00	0%	
Group Health/Dental Ins	100-51510-512105	$45,157.00	$0.00	$42,824.76	-5.2%	
Health Clinic	100-51510-512107	$2,660.00	$0.00	$2,376.15	-10.7%	
Group Life Insurance	100-51510-512110	$700.00	$15.28	$306.00	-56.3%	
Social Securtiy (Fica)	100-51510-512200	$10,075.00	$698.18	$11,892.23	18%	
Retirement Contr. Employr	100-51510-512400	$51,785.00	$422.47	$53,360.19	3%	
Tuition Reimbursements	100-51510-512500	$2,000.00	$0.00	$0.00	-100%	

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Unemployment Insurance	100-51510-512600	$1,600.00	$0.00	$0.00	-100%	
Workers' Compensation	100-51510-512700	$1,500.00	$356.44	$485.86	-67.6%	
Employee Awards	100-51510-512910			$200.00	N/A	
Regular Employees	100-51535-511100	$47,694.00	$3,518.51	$46,538.00	-2.4%	
Overtime	100-51535-511300	$1,600.00	$97.42	$1,600.00	0%	
Group Health/Dental Ins	100-51535-512105	$9,621.00	$0.00	$21,354.00	122%	
Health Clinic	100-51535-512107	$580.00	$0.00	$712.00	22.8%	
Group Life Insurance	100-51535-512110	$75.00	$5.63	$92.00	22.7%	
Social Securtiy (Fica)	100-51535-512200	$3,771.00	$257.58	$3,683.00	-2.3%	
Retirement Contr. Employr	100-51535-512400	$1,910.00	$144.65	$1,926.00	0.8%	
Workers' Compensation	100-51535-512700	$181.00	$38.02	$159.00	-12.2%	
Employee Awards	100-51535-512910			$100.00	N/A	
Regular Employees	100-51540-511100	$140,510.00	$8,800.74	$136,741.00	-2.7%	
Overtime	100-51540-511300	$800.00	$0.00	$800.00	0%	
Group Health/Dental Ins	100-51540-512105	$40,880.00	$0.00	$30,405.00	-25.6%	
Health Clinic	100-51540-512107	$1,160.00	$0.00	$1,425.00	22.8%	
Wellness Program	100-51540-512108			$20,000.00	N/A	
Group Life Insurance	100-51540-512110	$150.00	$22.50	$184.00	22.7%	
Social Securtiy (Fica)	100-51540-512200	$10,810.00	$619.52	$9,555.00	-11.6%	
Retirement Contr. Employr	100-51540-512400	$3,300.00	$235.15	$4,580.00	38.8%	
Workers' Compensation	100-51540-512700	$425.00	$95.80	$417.00	-1.9%	
Employee Awards	100-51540-512910			$150.00	N/A	
Judge Salary	100-52650-511105	$24,000.00	$1,000.00	$25,000.00	4.2%	
Clerk Salary	100-52650-511110	$44,250.00	$3,752.48	$52,668.00	19%	
Overtime	100-52650-511300	$4,000.00	$0.00		N/A	
Overtime For Court Clerk	100-52650-511310	$0.00	$229.87	$6,000.00	N/A	

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Group Health/Dental Ins	100-52650-512105	$22,720.00	$0.00	$23,727.00	4.4%	
Living Well Clinic	100-52650-512107	$790.00	$0.00	$871.00	10.3%	
Group Life Insurance	100-52650-512110	$75.00	$6.88	$112.00	49.3%	
Social Securtiy (Fica)	100-52650-512200	$3,691.00	$259.90	$4,488.00	21.6%	
Retirement Contr. Employr	100-52650-512400	$3,210.00	$242.37	$3,568.00	11.2%	
Workers' Compensation	100-52650-512700	$145.00	$31.62	$171.29	18.1%	
Employee Awards	100-52650-512910			$100.00	N/A	
Regular Employees	100-53210-511100	$1,476,850.00	$84,696.51	$1,564,747.00	6%	
Overtime	100-53210-511300	$80,000.00	$14,928.23	$120,000.00	50%	
Group Health/Dental Ins	100-53210-512105	$492,420.00	$0.00	$481,198.08	-2.3%	
Health Clinic	100-53210-512107	$23,650.00	$0.00	$23,165.18	-2%	
Group Life Insurance	100-53210-512110	$2,400.00	$112.18	$3,265.00	36%	
Social Securtiy (Fica)	100-53210-512200	$119,099.00	$7,403.99	$128,883.00	8.2%	
Retirement Contr. Employr	100-53210-512400	$67,500.00	$4,947.03	$69,568.00	3.1%	
POAB Retirement	100-53210-512450			$8,400.00	N/A	
Tuition Reimbursements	100-53210-512500	$2,000.00	$0.00	$4,000.00	100%	
Unemployment Insurance	100-53210-512600	$1,500.00	$0.00	$1,500.00	0%	
Workers' Compensation	100-53210-512700	$74,000.00	$13,142.94	$71,338.00	-3.6%	
Employee Awards	100-53210-512910			$350.00	N/A	
Clothing Allowance	100-53210-512930	$2,550.00	$1,600.00	$3,250.00	27.5%	
Regular Employees	100-53510-511100	$1,435,718.00	$91,476.75	$1,388,642.00	-3.3%	
Employment physicals & tests	100-53510-511231			$5,000.00	N/A	
Overtime	100-53510-511300	$162,500.00	$15,774.90	$185,648.00	14.2%	
Group Health/Dental Ins	100-53510-512105	$273,750.00	$0.00	$323,335.00	18.1%	
Health Clinic	100-53510-512107	$22,695.00	$0.00	$19,240.00	-15.2%	
Group Life Insurance	100-53510-512110	$2,250.00	$160.63	$2,754.00	22.4%	

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Group Life Ins-Volunteers	100-53510-512115	$1,250.00	$0.00	$1,250.00	0%	
Disability - Volunteers	100-53510-512155	$1,200.00	$0.00	$1,200.00	0%	
Social Securtiy (Fica)	100-53510-512200	$122,264.00	$7,813.04	$120,433.00	-1.5%	
Retirement Contr. Employr	100-53510-512400	$59,320.00	$3,968.69	$76,560.00	29.1%	
Tuition Reimbursements	100-53510-512500	$2,000.00	$0.00	$2,000.00	0%	
Workers' Compensation	100-53510-512700	$36,000.00	$7,993.36	$38,327.00	6.5%	
Employee Awards & Picnic	100-53510-512910	$350.00	$166.48	$350.00	0%	
Regular Employees	100-54100-511100	$733,850.00	$48,082.29	$803,347.00	9.5%	
Overtime	100-54100-511300	$21,500.00	$2,058.39	$23,000.00	7%	
Group Health/Dental Ins	100-54100-512105	$247,740.00	$0.00	$316,977.00	27.9%	
Health Clinic	100-54100-512107	$16,251.00	$0.00	$16,379.00	0.8%	
Group Life Insurance	100-54100-512110	$1,990.00	$141.30	$2,290.00	15.1%	
Social Securtiy (Fica)	100-54100-512200	$57,784.00	$3,588.23	$63,216.00	9.4%	
Retirement Contr. Employr	100-54100-512400	$33,120.00	$2,051.57	$31,741.00	-4.2%	
Tuition Reimbursements	100-54100-512500	$3,000.00	$0.00	$3,000.00	0%	
Workers' Compensation	100-54100-512700	$56,870.00	$14,212.30	$59,650.00	4.9%	
Employee Awards	100-54100-512910			$350.00	N/A	
Regular Employees	100-54210-511100	$128,920.00	$7,187.03	$142,314.00	10.4%	
Overtime	100-54210-511300	$5,800.00	$1,028.35	$8,000.00	37.9%	
Group Health/Dental Ins	100-54210-512105	$19,750.00	$0.00	$30,169.00	52.8%	
Health Clinic	100-54210-512107	$2,864.00	$0.00	$2,745.00	-4.2%	
Group Life Insurance	100-54210-512110	$300.00	$35.31	$408.00	36%	
Social Securtiy (Fica)	100-54210-512200	$10,306.00	$597.26	$11,498.00	11.6%	
Retirement Contr. Employr	100-54210-512400	$4,285.00	$155.65	$6,550.00	52.9%	
Workers' Compensation	100-54210-512700	$8,000.00	$1,990.84	$13,122.00	64%	
Employee Awards	100-54210-512910			$150.00	N/A	

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Regular Employees	505-54310-511100	$497,400.00	$25,244.59	$525,565.00	5.7%	
Overtime	505-54310-511300	$28,000.00	$225.90	$28,000.00	0%	
Group Health/Dental Ins	505-54310-512105	$172,220.00	$0.00	$139,512.00	-19%	
Health Clinic	505-54310-512107	$8,659.00	$0.00	$9,234.00	6.6%	
Wellness Program	505-54310-512108	$500.00	$0.00	$500.00	0%	
Group Life Insurance	505-54310-512110	$450.00	$38.27	$1,219.00	170.9%	
Social Security (Fica)	505-54310-512200	$40,193.00	$1,852.30	$41,838.00	4.1%	
Retirement Contributions	505-54310-512400	$26,800.00	$1,313.50	$23,296.00	-13.1%	
Tuition Reimbursements	505-54310-512500	$1,000.00	$0.00	$1,000.00	0%	
Workers' Compensation	505-54310-512700	$6,800.00	$1,460.96	$33,431.00	391.6%	
Regular Employees	505-54410-511100	$572,700.00	$46,329.94	$607,975.00	6.2%	
Overtime	505-54410-511300	$37,000.00	$2,990.70	$40,000.00	8.1%	
Group Health/Dental Ins	505-54410-512105	$245,220.00	$0.00	$244,476.00	-0.3%	
Health Clinic	505-54410-512107	$10,810.00	$0.00	$6,370.00	-41.1%	
Wellness Program	505-54410-512108	$500.00	$0.00	$500.00	0%	
Group Life Insurance	505-54410-512110	$675.00	$94.51	$918.00	36%	
Social Security (Fica)	505-54410-512200	$46,642.00	$3,534.64	$49,060.00	5.2%	
Retirement Contributions	505-54410-512400	$15,300.00	$1,904.25	$22,769.00	48.8%	
Workers' Compensation	505-54410-512700	$18,000.00	$4,111.22	$13,056.00	-27.5%	
Regular Employees	540-54520-511100	$72,640.00	$5,466.82	$78,763.00	8.4%	
Overtime	540-54520-511300	$2,400.00	$44.74	$2,400.00	0%	
Group Health/Dental Ins	540-54520-512105	$26,965.00	$0.00	$23,768.00	-11.9%	
Health Clinic	540-54520-512107			$1,307.00	N/A	
Group Life Insurance	540-54520-512110	$125.00	$8.44	$168.00	34.4%	
Social Security (Fica)	540-54520-512200	$5,741.00	$389.96	$6,025.00	4.9%	
Retirement Contr. Employr	540-54520-512400	$3,760.00	$257.34	$4,583.00	21.9%	

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Workers' Compensation	540-54520-512700	$135.00	$0.00	$257.00	90.4%	
Regular Employees	100-54950-511100	$37,934.00	$2,938.37	$42,453.00	11.9%	
Overtime	100-54950-511300	$300.00	$0.00	$400.00	33.3%	
Group Health/Dental Ins	100-54950-512105	$9,621.00	$0.00	$10,609.00	10.3%	
Health Clinic	100-54950-512107	$825.00	$0.00	$871.00	5.6%	
Group Life Insurance	100-54950-512110	$75.00	$1.88	$112.00	49.3%	
Social Security (Fica)	100-54950-512200	$2,925.00	$210.75	$3,278.00	12.1%	
Retirement Contr. Employr	100-54950-512400	$2,677.00	$190.70	$2,629.00	-1.8%	
Workers' Compensation	100-54950-512700	$550.00	$583.82	$3,174.00	477.1%	
Employee Award	100-54950-512910			$100.00	N/A	
Regular Employees	100-55520-511100	$113,080.00	$5,322.78	$129,577.00	14.6%	
Overtime	100-55520-511300	$1,500.00	$0.00	$300.00	-80%	
Group Health/Dental Ins	100-55520-512105	$22,711.00	$0.00	$10,056.00	-55.7%	
Health Clinic	100-55520-512107	$720.00	$0.00	$792.00	10%	
Group Life Insurance	100-55520-512110	$75.00	$0.00	$102.00	36%	
Social Securtiy (Fica)	100-55520-512200	$8,765.00	$407.18	$9,936.00	13.4%	
Retirement contribution (employer)	100-55520-512400			$4,241.00	N/A	
Workers' Compensation	100-55520-512700	$220.00	$53.60	$441.00	100.5%	
Employee Awards	100-55520-512910			$150.00	N/A	
Regular Employees	555-56110-511100	$320,100.00	$48,004.00	$330,000.00	3.1%	
Overtime	555-56110-511300	$700.00	$1,976.27	$1,000.00	42.9%	
Group Health/Dental	555-56110-512105	$32,350.00	$0.00	$0.00	-100%	
Health Clinic	555-56110-512107	$1,500.00	$0.00	$1,583.00	5.5%	
Group Life Insurance	555-56110-512110	$150.00	$18.75	$204.00	36%	
Fica Contributions (Empl)	555-56110-512200	$24,541.00	$3,814.30	$24,678.00	0.6%	
Retirement-Employer Cont	555-56110-512400	$3,000.00	$278.81	$3,584.00	19.5%	

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Workers Comp	555-56110-512700	$6,300.00	$1,414.14	$8,992.00	42.7%	
Employee Awards	555-56110-512910			$350.00	N/A	
Regular Employees	100-56510-511100	$199,110.00	$8,771.96	$206,346.00	3.6%	
Overtime	100-56510-511300	$300.00	$38.84	$1,000.00	233.3%	
Group Health/Dental Ins	100-56510-512105	$38,483.00	$0.00	$53,896.00	40.1%	
Health Clinic	100-56510-512107	$2,864.00	$0.00	$3,167.00	10.6%	
Group Life Insurance	100-56510-512110	$300.00	$25.00	$408.00	36%	
Employee Awards	100-56510-512190			$200.00	N/A	
Social Securtiy (Fica)	100-56510-512200	$15,255.00	$645.45	$15,824.00	3.7%	
Retirement Contr. Employr	100-56510-512400	$9,142.00	$184.84	$7,034.00	-23.1%	
Workers' Compensation	100-56510-512700	$590.00	$141.52	$702.00	19%	
Regular Employees	100-57210-511100	$152,960.00	$10,016.77	$163,704.00	7%	
Overtime	100-57210-511300	$700.00	$0.00	$700.00	0%	
Group Health/Dental Ins	100-57210-512105	$64,670.00	$0.00	$57,157.95	-11.6%	
Health Clinic	100-57210-512107	$1,970.00	$0.00	$2,376.00	20.6%	
Group Life Insurance	100-57210-512110	$225.00	$16.87	$408.00	81.3%	
Social Securtiy (Fica)	100-57210-512200	$11,755.00	$710.92	$12,577.00	7%	
Retirement Contr. Employr	100-57210-512400	$7,685.00	$570.98	$6,119.00	-20.4%	
Workers' Compensation	100-57210-512700	$6,400.00	$1,187.28	$6,288.00	-1.7%	
Employee Awards	100-57210-512910			$150.00	N/A	
Regular Employees	100-57410-511100	$239,590.00	$13,196.49	$251,638.00	5%	
Overtime	100-57410-511300	$2,000.00	$221.11	$2,500.00	25%	
Group Health/Dental Ins	100-57410-512105	$64,700.00	$0.00	$53,896.00	-16.7%	
Health Clinic	100-57410-512107	$2,510.00	$0.00	$3,167.00	26.2%	
Group Life Insurance	100-57410-512110	$300.00	$15.63	$408.00	36%	
Social Securtiy (Fica)	100-57410-512200	$18,482.00	$976.26	$19,442.00	5.2%	

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Retirement Contr. Employr	100-57410-512400	$7,400.00	$587.62	$10,166.00	37.4%	
Tuition Reimbursement	100-57410-512500			$1,000.00	N/A	
Workers' Compensation	100-57410-512700	$550.00	$147.22	$856.00	55.6%	
Employee Awards	100-57410-512910			$150.00	N/A	
Regular Employees	100-57450-511100	$61,620.00	$4,508.09	$67,737.00	9.9%	
Overtime	100-57450-511300	$1,000.00	$157.32	$1,500.00	50%	
Group Health/Dental Ins	100-57450-512105	$505.00	$0.00	$502.00	-0.6%	
Health Clinic	100-57450-512107	$720.00	$0.00	$792.00	10%	
Group Life Insurance	100-57450-512110	$75.00	$6.25	$102.00	36%	
Social Security (Fica)	100-57450-512200	$4,790.00	$352.79	$5,297.00	10.6%	
Retirement Contr Emplyr	100-57450-512400	$2,790.00	$209.31	$3,085.00	10.6%	
Workers Compensation	100-57450-512700	$1,315.00	$287.90	$1,598.00	21.5%	
Employee Awards	100-57450-512910			$150.00	N/A	
Regular Employees	100-57520-511100	$87,120.00	$6,513.89	$94,869.00	8.9%	
Overtime	100-57520-511300	$100.00	$0.00	$300.00	200%	
Group Health/Dental Ins	100-57520-512105	$32,340.00	$0.00	$33,783.00	4.5%	
Health Clinic	100-57520-512107	$1,450.00	$0.00	$1,583.00	9.2%	
Group Life Insurance	100-57520-512110	$150.00	$12.50	$204.00	36%	
Social Securtiy (Fica)	100-57520-512200	$6,672.00	$434.04	$7,280.00	9.1%	
Retirement Contr. Employr	100-57520-512400	$3,495.00	$150.72	$6,951.00	98.9%	
Workers' Compensation	100-57520-512700	$295.00	$282.48	$1,442.00	388.8%	
Employee Awards	100-57520-512910			$150.00	N/A	
Regular Employees	275-57540-511100	$41,075.00	$1,966.24	$122,255.00	197.6%	
Overtime - Regular employees	275-57540-511300			$100.00	N/A	
Health Clinic	275-57540-512107			$791.00	N/A	
Group Life Insurance	275-57540-512110			$102.00	N/A	

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Social Security (Fica)	275-57540-512200	$3,142.00	$150.44	$9,360.00	197.9%	
Retirement	275-57540-512400			$2,831.00	N/A	
Workers Compensation	275-57540-512700	$100.00	$19.52	$103.00	3%	
Employee Awards	275-57540-512910			$150.00	N/A	
Total Personal Services:		**$10,472,908.00**	**$611,777.52**	**$11,233,822.13**	**7.3%**	
Purchased/Contracted Services						
Office Equip Maintenance	100-51100-522203	$11,000.00	$0.00	$11,000.00	0%	
Public Officials Liab Ins	100-51100-523150	$13,700.00	$0.00	$14,768.00	7.8%	
Telephone	100-51100-523210	$6,000.00	$0.00	$6,000.00	0%	
Postage - Legislative	100-51100-523220	$200.00	$0.00	$200.00	0%	
Advertising	100-51100-523300	$2,060.00	$0.00	$2,000.00	-2.9%	
Marketing	100-51100-523310	$5,000.00	$0.00	$5,000.00	0%	
Printing And Binding	100-51100-523400	$250.00	$0.00	$250.00	0%	
Travel	100-51100-523500	$20,000.00	$1,712.50	$28,500.00	42.5%	
Dues And Fees	100-51100-523600	$665.00	$0.00	$2,042.00	207.1%	
Education And Training	100-51100-523700	$15,000.00	$0.00	$18,500.00	23.3%	
Legal	100-51300-521220	$120,000.00	$8,095.00	$132,000.00	10%	
Copier Maintenance	100-51300-522202	$2,400.00	$73.59	$2,400.00	0%	
Vehicle Repairs	100-51300-522223	$500.00	$0.00	$500.00	0%	
Vehicle Lease	100-51300-522321	$5,100.00	$397.57	$5,500.00	7.8%	
Telephone	100-51300-523210	$4,200.00	$0.00	$4,700.00	11.9%	
Postage - Executive	100-51300-523220	$200.00	$0.00	$200.00	0%	
Advertising	100-51300-523300	$1,000.00	$0.00	$1,000.00	0%	
Travel	100-51300-523500	$7,500.00	$0.00	$10,000.00	33.3%	
Dues And Fees	100-51300-523600	$20,000.00	$30.50	$15,140.70	-24.3%	
Professional Subscription	100-51300-523610	$250.00	$0.00	$250.00	0%	

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Education And Training	100-51300-523700	$12,500.00	$0.00	$16,900.00	35.2%	
Other Purchased Srvcs	100-51300-523900	$15,000.00	$0.00	$12,500.00	-16.7%	
Audit	100-51510-521210	$12,000.00	$0.00	$20,000.00	66.7%	
Computer Maintenance	100-51510-522201	$30,000.00	$1,348.40	$30,000.00	0%	
Copier Maintenance	100-51510-522202	$7,800.00	$169.90	$7,800.00	0%	
Office Equip Maintenance	100-51510-522203	$1,875.00	$0.00	$2,000.00	6.7%	
Alarm System Maintenance	100-51510-522205	$920.00	$0.00	$920.00	0%	
Telephone	100-51510-523210	$7,100.00	$0.00	$7,100.00	0%	
Postage - Finance	100-51510-523220	$2,500.00	-$60.42	$4,000.00	60%	
Advertising	100-51510-523300	$3,000.00	$0.00	$3,000.00	0%	
Travel	100-51510-523500	$4,000.00	$0.00	$4,000.00	0%	
Dues And Fees	100-51510-523600	$4,165.00	$152.53	$4,500.00	8%	
Professional Subscription	100-51510-523610	$400.00	$0.00	$450.00	12.5%	
Cgrdc Dues	100-51510-523620	$29,000.00	$0.00	$29,000.00	0%	
Gma Dues	100-51510-523630	$8,400.00	$0.00	$8,400.00	0%	
Education And Training	100-51510-523700	$7,300.00	$0.00	$8,000.00	9.6%	
Computer Maintenance	100-51535-522201	$92,930.00	$0.00	$92,930.00	0%	
Telephone	100-51535-523210	$3,200.00	$0.00	$3,200.00	0%	
Travel	100-51535-523500	$750.00	$0.00	$750.00	0%	
Dues And Fees	100-51535-523600	$500.00	$30.50	$520.00	4%	
Professional Subscription	100-51535-523610	$1,100.00	$0.00	$1,100.00	0%	
Education And Training	100-51535-523700	$1,200.00	$0.00	$1,680.00	40%	
Other Purchased Srvcs	100-51535-523900	$100,000.00	$7,637.25	$100,000.00	0%	
Computer Maintenance	100-51540-522201	$20,000.00	$0.00	$11,000.00	-45%	
Copier Maintenance	100-51540-522202	$1,000.00	$73.60	$1,000.00	0%	
Telephone	100-51540-523210	$2,600.00	$0.00	$2,600.00	0%	

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Postage - Human Resources	100-51540-523220	$100.00	$0.00	$100.00	0%	
Travel	100-51540-523500	$2,000.00	$0.00	$3,000.00	50%	
Dues And Fees	100-51540-523600	$650.00	$61.01	$690.00	6.2%	
Professional Subscription	100-51540-523610	$200.00	$0.00	$200.00	0%	
Education And Training	100-51540-523700	$2,500.00	$0.00	$3,500.00	40%	
Other Purchased Srvcs	100-51540-523900	$4,500.00	$374.00	$15,000.00	233.3%	
Custodial	100-51565-522130	$20,900.00	$1,533.10	$20,900.00	0%	
Alarm System Maintenance	100-51565-522205	$1,320.00	$0.00	$500.00	-62.1%	
Building Repairs	100-51565-522221	$22,725.00	$60.50	$92,500.00	307%	
Property/Liability Ins	100-51565-523110	$79,750.00	$0.00	$88,635.00	11.1%	
Telephone	100-51565-523210	$2,800.00	$0.00	$3,600.00	28.6%	
Contract Labor	100-51565-523850	$19,320.00	$0.00	$17,500.00	-9.4%	
Engineers/Consultants	251-51565-521310	$550,000.00	$0.00	$359,000.00	-34.7%	
Other Professional Srvcs	100-52650-521240	$25,000.00	$3,642.60	$25,000.00	0%	
Equipment Maintenance	100-52650-522203	$7,000.00	$0.00	$7,000.00	0%	
Telephone	100-52650-523210	$2,500.00	$0.00	$2,500.00	0%	
Postage - Municipal Court	100-52650-523220	$1,000.00	$0.00	$600.00	-40%	
Travel	100-52650-523500	$4,000.00	$0.00	$3,500.00	-12.5%	
Dues And Fees	100-52650-523600	$500.00	$30.50	$533.00	6.6%	
Education And Training	100-52650-523700	$1,500.00	$0.00	$1,500.00	0%	
Medical	100-53210-521230	$18,500.00	$75.00	$20,000.00	8.1%	
Employment Physicals	100-53210-521231	$1,500.00	$0.00	$1,500.00	0%	
Other Professional Srvcs	100-53210-521240	$7,500.00	$280.00	$5,790.00	-22.8%	
Custodial	100-53210-522130	$10,312.00	$793.24	$10,312.00	0%	
Computer Maintenance	100-53210-522201	$37,555.00	$0.00	$37,555.00	0%	
Copier Maintenance	100-53210-522202	$3,800.00	$138.00	$3,800.00	0%	

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Alarm System Maintenance	100-53210-522205	$1,800.00	$0.00	$1,800.00	0%	
Small Equipment Repairs	100-53210-522216	$7,570.00	$0.00	$12,010.00	58.7%	
Radio & Electronic Repair	100-53210-522220	$8,000.00	$0.00	$8,920.00	11.5%	
Building Repairs	100-53210-522221	$5,000.00	$277.77	$2,100.00	-58%	
Vehicle Repairs	100-53210-522223	$10,000.00	$0.00	$10,000.00	0%	
Vehicle Lease	100-53210-522321	$194,800.00	$12,470.28	$302,908.00	55.5%	
Property/Liability Ins	100-53210-523110	$67,450.00	$0.00	$67,450.00	0%	
Telephone	100-53210-523210	$34,000.00	$13.36	$34,000.00	0%	
Computer Links	100-53210-523211	$2,110.00	$0.00	$9,210.00	336.5%	
Postage - Police	100-53210-523220	$1,500.00	$0.00	$1,500.00	0%	
Advertising	100-53210-523300	$2,000.00	$0.00	$2,000.00	0%	
Printing And Binding	100-53210-523400	$900.00	$0.00	$900.00	0%	
Travel	100-53210-523500	$50,168.00	$345.00	$50,168.00	0%	
Dues And Fees	100-53210-523600	$3,305.00	$274.53	$6,905.00	108.9%	
Education And Training	100-53210-523700	$4,500.00	$0.00	$4,500.00	0%	
Other Purchased Services	100-53210-523900	$6,626.00	$500.00	$6,627.00	0%	
Employment Physicals	100-53510-521231	$7,500.00	$0.00		N/A	
Other Professional Srvcs	100-53510-521240	$7,000.00	$0.00	$7,000.00	0%	
Equipment Testing	100-53510-521340	$12,500.00	$0.00	$15,000.00	20%	
Computer Maintenance	100-53510-522201	$250.00	$0.00	$250.00	0%	
Copier Maintenance	100-53510-522202	$2,500.00	$0.00	$2,000.00	-20%	
Radio Maintenance	100-53510-522204	$9,000.00	$0.00	$9,000.00	0%	
Generator Maintenance	100-53510-522207	$5,500.00	$0.00	$5,500.00	0%	
Small Equipment Repairs	100-53510-522216	$1,500.00	$357.56	$1,500.00	0%	
Building Repairs	100-53510-522221	$20,000.00	$0.00	$17,500.00	-12.5%	
Vehicle Repairs	100-53510-522223	$15,000.00	$0.00	$20,000.00	33.3%	

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Vehicle Lease	100-53510-522321	$18,550.00	$1,545.54	$18,550.00	0%	
Property/Liability Ins	100-53510-523110	$8,925.00	$0.00	$9,000.00	0.8%	
Telephone	100-53510-523210	$19,000.00	$0.00	$18,500.00	-2.6%	
Postage - Fire Dept	100-53510-523220	$250.00	$0.00	$250.00	0%	
Advertising	100-53510-523300	$150.00	$0.00	$150.00	0%	
Printing And Binding	100-53510-523400	$200.00	$0.00	$200.00	0%	
Travel	100-53510-523500	$10,000.00	$0.00	$8,000.00	-20%	
Dues And Fees	100-53510-523600	$11,000.00	$646.55	$11,565.00	5.1%	
Professional Subscription	100-53510-523610	$2,000.00	$0.00	$1,750.00	-12.5%	
Education And Training	100-53510-523700	$9,500.00	$3,112.00	$9,500.00	0%	
Employment Physicals	100-54100-521231	$700.00	$0.00	$900.00	28.6%	
Other Professional Srvcs	100-54100-521240	$50,000.00	$0.00	$88,000.00	76%	
Computer Maintenance	100-54100-522201	$6,800.00	$0.00	$6,800.00	0%	
Copier Maintenance	100-54100-522202	$2,600.00	$168.36	$2,600.00	0%	
Radio Maintenance	100-54100-522204	$2,500.00	$0.00	$2,500.00	0%	
Alarm System Maintenance	100-54100-522205	$550.00	$0.00	$550.00	0%	
Fuel System Maintenance	100-54100-522208	$1,500.00	$0.00	$1,500.00	0%	
Vehicle Repairs	100-54100-522223	$12,000.00	$18,509.01	$30,000.00	150%	
Rental Of Equip & Vehicle	100-54100-522320	$3,000.00	$0.00	$3,000.00	0%	
Vehicle Lease	100-54100-522321	$109,945.00	$6,507.01	$132,120.00	20.2%	
Telephone	100-54100-523210	$22,000.00	$0.00	$32,100.00	45.9%	
Postage - Public Works	100-54100-523220	$200.00	$0.00	$100.00	-50%	
Advertising	100-54100-523300	$700.00	$0.00	$700.00	0%	
Printing And Binding	100-54100-523400	$100.00	$0.00	$100.00	0%	
Travel	100-54100-523500	$7,000.00	$0.00	$7,000.00	0%	
Dues And Fees	100-54100-523600	$10,000.00	$152.52	$10,000.00	0%	

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Education And Training	100-54100-523700	$7,000.00	$0.00	$7,000.00	0%	
Engineers/Consultants	100-54210-521310	$135,000.00	$0.00	$25,000.00	-81.5%	
Road Paving & Drainage	100-54210-522224	$196,160.00	$0.00	$430,000.00	119.2%	
Vehicle Lease	100-54210-522321	$8,450.00	$0.00	$13,236.00	56.6%	
Dues And Fees	100-54210-523600	$70.00	$0.00	$200.00	185.7%	
Other Purchased Services	100-54210-523900	$2,500.00	$0.00	$2,000.00	-20%	
Audit	505-54310-521210	$8,000.00	$0.00	$8,000.00	0%	
Employment Physicals	505-54310-521231	$1,800.00	$0.00	$600.00	-66.7%	
Eng/Cons/Professional Svs	505-54310-521310	$50,000.00	$0.00	$340,000.00	580%	
Collection Services	505-54310-521320	$4,000.00	$148.33	$4,000.00	0%	
Utilities Protection Agny	505-54310-521330	$1,600.00	$0.00	$30,000.00	1,775%	
Custodial	505-54310-522130	$7,200.00	$212.24	$2,900.00	-59.7%	
Computer Maintenance	505-54310-522201	$32,450.00	$0.00	$32,450.00	0%	
Copier Maintenance	505-54310-522202	$750.00	$40.19	$750.00	0%	
Radio Maintenance	505-54310-522204	$500.00	$0.00	$500.00	0%	
Alarm System Maintenance	505-54310-522205	$35,000.00	$19,260.00	$35,000.00	0%	
Fuel System Maintenance	505-54310-522208	$250.00	$0.00	$250.00	0%	
Building Repairs	505-54310-522221	$1,500.00	$0.00	$1,500.00	0%	
Water/Sewer Plant Repairs	505-54310-522222	$140,000.00	$0.00	$140,000.00	0%	
Vehicle Repairs	505-54310-522223	$50,000.00	$0.00	$40,000.00	-20%	
Lift Station Repairs	505-54310-522225	$100,000.00	$0.00	$100,000.00	0%	
Water/Sewer System Repair	505-54310-522226	$120,000.00	$0.00	$150,000.00	25%	
Rental Of Equip & Vehicle	505-54310-522320	$10,000.00	$0.00	$10,000.00	0%	
Vehicle Lease	505-54310-522321	$28,820.00	$3,522.06	$56,568.00	96.3%	
Prop/Liability Ins-W/S	505-54310-523130	$78,100.00	$0.00	$78,100.00	0%	
Pub Officials Liab-W/S	505-54310-523170	$16,500.00	$0.00	$16,500.00	0%	

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Telephone	505-54310-523210	$11,550.00	$0.00	$10,000.00	-13.4%	
Postage - Sewer	505-54310-523220	$23,000.00	$0.00	$23,000.00	0%	
Advertising	505-54310-523300	$650.00	$0.00	$650.00	0%	
Printing And Binding	505-54310-523400	$700.00	$0.00	$700.00	0%	
Travel	505-54310-523500	$2,000.00	$0.00	$2,000.00	0%	
Dues And Fees	505-54310-523610	$990.00	$0.00	$990.00	0%	
Lab Analysis Fees	505-54310-523650	$5,000.00	$0.00	$5,000.00	0%	
Sludge Charges	505-54310-523670	$50,000.00	$0.00	$50,000.00	0%	
Bank Fees	505-54310-523680	$39,600.00	$0.00	$70,000.00	76.8%	
Education And Training	505-54310-523700	$2,500.00	$0.00	$2,500.00	0%	
Licenses	505-54310-523800	$100.00	$0.00	$100.00	0%	
Other Purchased Services	505-54310-523900	$963,450.00	$73,180.58	$963,450.00	0%	
Audit	505-54410-521210	$8,000.00	$0.00	$8,000.00	0%	
Employment Physicals	505-54410-521231	$400.00	$0.00	$1,000.00	150%	
Eng/Cons/Prof Svc	505-54410-521310			$690,000.00	N/A	
Collection Services	505-54410-521320	$4,000.00	$148.34	$4,000.00	0%	
Utilities Protection Agny	505-54410-521330	$1,600.00	$0.00	$30,000.00	1,775%	
Custodial	505-54410-522130	$7,200.00	$212.24	$2,900.00	-59.7%	
Computer Maintenance	505-54410-522201	$14,750.00	$0.00	$33,850.00	129.5%	
Copier Maintenance	505-54410-522202	$750.00	$0.00	$500.00	-33.3%	
Radio Maintenance	505-54410-522204	$500.00	$0.00	$500.00	0%	
Alarm System Maintenance	505-54410-522205	$2,000.00	$0.00	$2,800.00	40%	
Water Tower Maintenance	505-54410-522206	$90,500.00	$0.00	$109,600.00	21.1%	
Fuel System Maintenance	505-54410-522208	$250.00	$0.00	$250.00	0%	
Building Repairs	505-54410-522221	$1,650.00	$0.00	$1,500.00	-9.1%	
Water/Sewer Plant Repairs	505-54410-522222	$59,000.00	$0.00	$70,000.00	18.6%	

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Vehicle Repairs	505-54410-522223	$4,500.00	$0.00	$2,500.00	-44.4%	
Water/Sewer System Repair	505-54410-522226	$25,000.00	$0.00	$50,000.00	100%	
Rental Of Equip & Vehicle	505-54410-522320	$1,500.00	$0.00	$1,000.00	-33.3%	
Vehicle Lease	505-54410-522321	$22,500.00	$1,886.30	$52,784.00	134.6%	
Prop/Liability Ins-W/S	505-54410-523130	$78,100.00	$0.00	$78,100.00	0%	
Pub Officials Liab-W/S	505-54410-523170	$16,500.00	$0.00	$16,500.00	0%	
Telephone	505-54410-523210	$5,000.00	$0.00	$6,600.00	32%	
Postage - Water	505-54410-523220	$23,000.00	$0.00	$23,000.00	0%	
Advertising	505-54410-523300	$400.00	$0.00	$200.00	-50%	
Printing And Binding	505-54410-523400	$1,000.00	$0.00	$1,000.00	0%	
Travel	505-54410-523500	$2,000.00	$0.00	$2,000.00	0%	
Dues And Fees	505-54410-523610	$1,275.00	$0.00	$1,275.00	0%	
Lab Analysis Fees	505-54410-523650	$15,000.00	$12,200.00	$23,500.00	56.7%	
Bank Fees	505-54410-523680	$39,600.00	$0.00	$73,500.00	85.6%	
Education And Training	505-54410-523700	$2,500.00	$0.00	$2,500.00	0%	
Licenses	505-54410-523800			$100.00	N/A	
Sol Waste Collection Fees	540-54520-521200	$910,000.00	$0.00	$2,400,000.00	163.7%	
Audit	540-54520-521210	$1,650.00	$0.00	$1,650.00	0%	
Custodial	540-54520-522130	$1,980.00	$94.80	$1,980.00	0%	
Computer Maintenance	540-54520-522201	$600.00	$0.00	$600.00	0%	
Prop/Liability Ins-Sol/W	540-54520-523120	$7,895.00	$0.00	$7,895.00	0%	
Pub Officials Liab-Sol/W	540-54520-523160	$1,650.00	$0.00	$1,650.00	0%	
Postage - Solid Waste	540-54520-523220	$2,200.00	$0.00	$2,200.00	0%	
Dues & Fees	540-54520-523600			$35.00	N/A	
Landfill Fees	540-54520-523660	$203,500.00	$0.00	$220,000.00	8.1%	
Engineers/Consultants	100-54950-521310	$50,000.00	$0.00	$0.00	-100%	

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Computer Maintenance	100-54950-522201	$440.00	$437.84	$440.00	0%	
Small Equipment Repairs	100-54950-522216	$200.00	$0.00	$200.00	0%	
Postage - Cemetery	100-54950-523220	$150.00	$0.00	$25.00	-83.3%	
Dues And Fees	100-54950-523600	$500.00	$0.00	$824.00	64.8%	
Contract Labor	100-54950-523850	$53,500.00	$220.00	$32,000.00	-40.2%	
Custodial	100-55520-522130	$6,600.00	$507.70	$7,000.00	6.1%	
Computer Maintenance	100-55520-522201	$1,000.00	$0.00	$1,000.00	0%	
Alarm System Maintenance	100-55520-522205	$425.00	$0.00	$500.00	17.6%	
Vehicle Repairs	100-55520-522223	$200.00	$0.00	$500.00	150%	
Property/Liability Ins	100-55520-523110	$1,000.00	$0.00	$1,000.00	0%	
Telephone	100-55520-523210	$2,100.00	$0.00	$2,400.00	14.3%	
Postage - Sr Center	100-55520-523220	$50.00	$0.00	$50.00	0%	
Advertising	100-55520-523300	$500.00	$0.00	$500.00	0%	
Travel	100-55520-523500	$500.00	$0.00	$1,000.00	100%	
Dues And Fees	100-55520-523600	$150.00	$0.00	$750.00	400%	
Education And Training	100-55520-523700	$500.00	$0.00	$500.00	0%	
Other Purch Services	100-55520-523900	$13,000.00	$320.00	$10,100.00	-22.3%	
Other Purchased Services	270-56110-521240	$50,000.00	$0.00	$500,000.00	900%	
Employment Physicals/Test	555-56110-521231	$14,500.00	$0.00	$2,500.00	-82.8%	
Computer Maintenance	555-56110-522201	$5,000.00	$0.00	$800.00	-84%	
Alarm System Maintenance	555-56110-522205	$600.00	$0.00	$600.00	0%	
Aquatic Ctr Maintenance	555-56110-522209	$20,000.00	$765.00	$15,000.00	-25%	
Small Equipment Repairs	555-56110-522216	$9,000.00	$0.00	$8,000.00	-11.1%	
Building Repairs	555-56110-522221	$1,000.00	$0.00	$1,500.00	50%	
Property/Liability Ins.	555-56110-523110	$600.00	$0.00	$600.00	0%	
Telephone	555-56110-523210	$4,200.00	$0.00	$5,000.00	19%	

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Postage - Aquatic Ctr	555-56110-523220	$100.00	$0.00	$100.00	0%	
Advertising	555-56110-523300	$4,000.00	$0.00	$4,000.00	0%	
Printing & Binding	555-56110-523400	$400.00	$0.00	$400.00	0%	
Travel	555-56110-523500	$3,000.00	$0.00	$3,000.00	0%	
Dues And Fees	555-56110-523600	$9,000.00	$0.00	$5,000.00	-44.4%	
Bank Fees	555-56110-523680	$6,000.00	$0.00	$7,500.00	25%	
Education And Training	555-56110-523700	$5,000.00	$0.00	$5,000.00	0%	
Contract Labor	555-56110-523850	$3,910.00	$0.00	$4,000.00	2.3%	
Other Professional Svcs	100-56210-521240	$75,000.00	$0.00	$75,000.00	0%	
Building Repairs	100-56210-522221	$1,000.00	$0.00	$11,000.00	1,000%	
Rental Of Equipment & Vehicles	100-56210-522320	$3,500.00	$91.00	$3,000.00	-14.3%	
Other Professional Services	100-56210-523900	$11,680.00	$1,296.50	$11,680.00	0%	
Custodial	100-56510-522130	$5,671.00	$396.62	$5,671.00	0%	
Computer Maintenance	100-56510-522201	$1,500.00	$0.00	$1,000.00	-33.3%	
Copier Maintenance	100-56510-522202	$3,000.00	$104.08	$2,000.00	-33.3%	
Alarm System Maintenance	100-56510-522205	$1,750.00	$0.00	$1,750.00	0%	
Building Repairs	100-56510-522221	$5,000.00	$0.00	$18,000.00	260%	
Telephone	100-56510-523210	$5,000.00	$0.00	$5,000.00	0%	
Postage - Library	100-56510-523220	$100.00	$0.00	$75.00	-25%	
Travel	100-56510-523500	$425.00	$0.00	$2,800.00	558.8%	
Dues And Fees	100-56510-523600	$3,900.00	$0.00	$3,900.00	0%	
Education And Training	100-56510-523700	$400.00	$0.00	$1,400.00	250%	
Other Purchased Svcs	100-56510-523900	$7,300.00	$400.00	$7,300.00	0%	
Computer Maintenance	100-57210-522201	$3,000.00	$0.00	$3,000.00	0%	
Copier Maintenance	100-57210-522202	$1,650.00	$56.81	$1,650.00	0%	
Alarm System Maintenance	100-57210-522205	$500.00	$0.00	$500.00	0%	

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Vehicle Repairs	100-57210-522223	$500.00	$0.00	$750.00	50%	
Vehicle Lease	100-57210-522321	$12,914.00	$1,608.26	$16,750.00	29.7%	
Telephone	100-57210-523210	$3,500.00	$0.00	$3,500.00	0%	
Postage - Building	100-57210-523220	$25.00	$0.00	$0.00	-100%	
Travel	100-57210-523500	$3,000.00	$0.00	$3,000.00	0%	
Dues And Fees	100-57210-523600	$800.00	$15.25	$884.00	10.5%	
Professional Subscription	100-57210-523610	$2,000.00	$0.00	$2,000.00	0%	
Education And Training	100-57210-523700	$2,500.00	$0.00	$2,500.00	0%	
Employment Physicals	100-57410-521231	$100.00	$0.00	$100.00	0%	
Other Professional Srvcs	100-57410-521240	$47,500.00	$0.00	$40,000.00	-15.8%	
Computer Maintenance	100-57410-522201	$16,900.00	$1,221.90	$21,900.00	29.6%	
Copier Maintenance	100-57410-522202	$1,000.00	$56.81	$1,000.00	0%	
Alarm System Maintenance	100-57410-522205	$500.00	$0.00	$500.00	0%	
Vehicle Repairs	100-57410-522223	$250.00	$0.00	$250.00	0%	
Vehicle Lease	100-57410-522321	$4,800.00	$423.54	$6,000.00	25%	
Telephone	100-57410-523210	$3,700.00	$0.00	$3,700.00	0%	
Postage - Planning	100-57410-523220	$1,600.00	$0.00	$1,800.00	12.5%	
Advertising	100-57410-523300	$2,200.00	$100.00	$2,200.00	0%	
Printing And Binding	100-57410-523400	$1,500.00	$60.00	$1,500.00	0%	
Travel	100-57410-523500	$3,500.00	$338.00	$4,500.00	28.6%	
Dues And Fees	100-57410-523600	$2,060.00	$76.26	$2,144.00	4.1%	
Education And Training	100-57410-523700	$3,000.00	$700.00	$5,000.00	66.7%	
Other Purchased Srvcs	100-57410-523900	$5,200.00	$0.00	$5,200.00	0%	
Computer Maintenance	100-57450-522201	$3,000.00	$200.93	$1,640.00	-45.3%	
Copier Maintenance	100-57450-522202	$200.00	$56.80	$300.00	50%	
Vehicle repairs	100-57450-522223			$250.00	N/A	

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Vehicle Lease	100-57450-522321	$10,340.00	$861.32	$13,000.00	25.7%	
Telephone	100-57450-523210	$3,000.00	$0.00	$3,000.00	0%	
Postage - Code Enf	100-57450-523220	$200.00	$0.00	$200.00	0%	
Printing & Building	100-57450-523400	$200.00	$0.00	$200.00	0%	
Travel	100-57450-523500	$2,600.00	$0.00	$2,600.00	0%	
Dues And Fees	100-57450-523600	$300.00	$0.00	$342.00	14%	
Education And Training	100-57450-523700	$2,600.00	$0.00	$2,600.00	0%	
Other Purchased Svcs	100-57450-523900	$3,000.00	$147.00	$3,000.00	0%	
Other Professional Srvcs	100-57520-521240	$1,500.00	$0.00	$2,000.00	33.3%	
Copier Maintenance	100-57520-522202	$400.00	$0.00	$400.00	0%	
Property/Liability Ins	100-57520-523110	$1,600.00	$0.00	$1,200.00	-25%	
Telephone	100-57520-523210	$2,500.00	$0.00	$2,500.00	0%	
Postage - Economic Dev	100-57520-523220	$100.00	$0.00	$50.00	-50%	
Advertising	100-57520-523300	$5,000.00	$0.00	$10,000.00	100%	
Marketing	100-57520-523310	$5,000.00	$0.00	$10,000.00	100%	
Travel	100-57520-523500	$3,500.00	$0.00	$3,500.00	0%	
Dues And Fees	100-57520-523600	$1,500.00	$30.50	$2,542.00	69.5%	
Education And Training	100-57520-523700	$4,500.00	$0.00	$5,000.00	11.1%	
Other Purchased Services	100-57520-523900	$40,000.00	$0.00	$60,000.00	50%	
Audit/Administration Fee	275-57540-521210	$3,600.00	$300.00	$4,200.00	16.7%	
Tram Maintenance	275-57540-522210	$700.00	$150.98	$1,000.00	42.9%	
Building Repairs	275-57540-522221			$6,893.00	N/A	
Property/Liab Insurance	275-57540-523110	$1,800.00	$0.00	$2,000.00	11.1%	
Telephone	275-57540-523210	$4,700.00	$32.41	$4,700.00	0%	
Postage - Tourism	275-57540-523220	$2,000.00	$0.00	$2,000.00	0%	
Advertising	275-57540-523300	$66,313.00	$19,992.00	$116,000.00	74.9%	

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Travel	275-57540-523500	$6,500.00	$0.00	$5,500.00	-15.4%	
Dues And Fees	275-57540-523600	$1,550.00	$0.00	$981.00	-36.7%	
Education & Training	275-57540-523700	$2,100.00	$0.00	$2,100.00	0%	
Contract Labor	275-57540-523850	$66,050.00	$3,963.00	$0.00	-100%	
Alarm System Maintenance	100-57565-522205	$1,100.00	$0.00	$1,100.00	0%	
Orange Hall Restoration	100-57565-522227	$13,500.00	$0.00	$30,000.00	122.2%	
Submarine Museum	100-57565-522229	$1,000.00	$0.00	$413.60	-58.6%	
Telephone	100-57565-523210	$495.00	$0.00	$510.00	3%	
Other Purchased Srvcs	100-57565-523900	$200.00	$0.00	$0.00	-100%	
Total Purchased/Contracted Services:		**$6,693,684.00**	**$217,363.95**	**$10,134,026.30**	**51.4%**	
Supplies						
Office Supplies	100-51100-531110	$400.00	$0.00	$400.00	0%	
Computer Supplies	100-51100-531120	$800.00	$0.00	$800.00	0%	
Copier Supplies	100-51100-531130	$2,780.00	$0.00	$2,780.00	0%	
Miscellaneous Supplies	100-51100-531140	$15,350.00	$95.45	$12,000.00	-21.8%	
Small Equipment	100-51100-531600	$3,000.00	$0.00	$3,000.00	0%	
Codification Of Minutes	100-51100-531791	$5,000.00	$0.00	$5,000.00	0%	
Election Expense	100-51100-531792	$18,000.00	$0.00	$2,000.00	-88.9%	
Office Supplies	100-51300-531110	$500.00	$0.00	$750.00	50%	
Computer Supplies	100-51300-531120	$500.00	$0.00	$750.00	50%	
Copier Supplies	100-51300-531130	$500.00	$0.00	$500.00	0%	
Miscellaneous Supplies	100-51300-531140	$2,500.00	$111.68	$2,500.00	0%	
Gasoline	100-51300-531270	$4,000.00	$0.00	$4,000.00	0%	
Small Equip - Furniture	100-51300-531620	$3,000.00	$0.00	$3,000.00	0%	
Vehicle Repair Supplies	100-51300-531723	$500.00	$0.00	$500.00	0%	
Office Supplies	100-51510-531110	$600.00	$0.00	$900.00	50%	

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Computer Supplies	100-51510-531120	$3,000.00	$0.00	$3,500.00	16.7%	
Copier Supplies	100-51510-531130	$2,500.00	$0.00	$3,000.00	20%	
Miscellaneous Supplies	100-51510-531140	$4,500.00	$42.67	$4,500.00	0%	
Small Equipment	100-51510-531600	$4,000.00	$0.00	$4,500.00	12.5%	
Small Equip - Computers	100-51510-531610	$6,150.00	$0.00	$3,000.00	-51.2%	
Tax Administration	100-51510-531790	$36,000.00	$0.00	$36,000.00	0%	
Office Supplies	100-51535-531110	$250.00	$0.00	$250.00	0%	
Computer Supplies	100-51535-531120	$2,500.00	$181.76	$2,500.00	0%	
Miscellaneous Supplies	100-51535-531140	$1,000.00	$0.00	$1,000.00	0%	
Small Equipment	100-51535-531600	$7,000.00	$0.00	$7,000.00	0%	
Small Equip - Computers	100-51535-531610	$76,200.00	$0.00	$76,200.00	0%	
Office Supplies	100-51540-531110	$600.00	$0.00	$600.00	0%	
Computer Supplies	100-51540-531120	$200.00	$0.00	$200.00	0%	
Miscellaneous Supplies	100-51540-531140	$700.00	$0.00	$700.00	0%	
Small Equipment	100-51540-531600	$700.00	$0.00	$700.00	0%	
Water/Sewerage	100-51565-531210	$6,600.00	$0.00	$8,800.00	33.3%	
Electricity	100-51565-531230	$45,750.00	$3,911.85	$40,000.00	-12.6%	
Building Repairs Supplies	100-51565-531721	$38,500.00	$487.65	$25,000.00	-35.1%	
Office Supplies	100-52650-531110	$500.00	$0.00	$500.00	0%	
Copier Supplies	100-52650-531130	$500.00	$0.00	$500.00	0%	
Miscellaneous Supplies	100-52650-531140	$2,500.00	$0.00	$2,500.00	0%	
Small Equipment	100-52650-531600	$800.00	$0.00	$800.00	0%	
Office Supplies	100-53210-531110	$2,000.00	$32.08	$2,000.00	0%	
Computer Supplies	100-53210-531120	$2,000.00	$0.00	$2,000.00	0%	
Copier Supplies	100-53210-531130	$3,040.00	$0.00	$3,040.00	0%	
Miscellaneous Supplies	100-53210-531140	$2,500.00	$0.00	$3,000.00	20%	

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Criminal Invest Supplies	100-53210-531160	$7,000.00	$0.00	$7,000.00	0%	
Water/Sewerage	100-53210-531210	$1,600.00	$0.00	$1,600.00	0%	
Electricity	100-53210-531230	$41,000.00	$4,080.91	$41,000.00	0%	
Street Lighting	100-53210-531231	$500.00	$36.90	$500.00	0%	
Gasoline	100-53210-531270	$75,000.00	$0.00	$65,000.00	-13.3%	
Books And Periodicals	100-53210-531400	$2,000.00	$0.00	$1,000.00	-50%	
Small Equipment	100-53210-531600	$36,680.00	$17,219.20	$39,680.00	8.2%	
Small Equipment Supplies	100-53210-531601	$25,000.00	$209.97	$10,450.00	-58.2%	
Small Equip - Computers	100-53210-531610	$6,473.00	$0.00	$6,670.00	3%	
Safety Supplies	100-53210-531701	$2,500.00	$0.00	$2,500.00	0%	
Uniforms & Replacements	100-53210-531702	$35,000.00	$383.21	$44,140.00	26.1%	
Building Repairs Supplies	100-53210-531721	$5,250.00	$0.00	$5,250.00	0%	
Vehicle Repair Supplies	100-53210-531723	$25,000.00	$0.00	$25,000.00	0%	
Office Supplies	100-53510-531110	$1,000.00	$0.00	$1,000.00	0%	
Computer Supplies	100-53510-531120	$1,000.00	$0.00	$1,000.00	0%	
Copier Supplies	100-53510-531130	$500.00	$0.00	$500.00	0%	
Miscellaneous Supplies	100-53510-531140	$5,500.00	$136.74	$6,500.00	18.2%	
Fire Prevention Supplies	100-53510-531173	$1,500.00	$0.00	$1,500.00	0%	
Water/Sewerage	100-53510-531210	$4,500.00	$0.00	$4,000.00	-11.1%	
Natural Gas	100-53510-531220	$500.00	$46.09	$600.00	20%	
Electricity	100-53510-531230	$25,000.00	$2,106.62	$26,000.00	4%	
Bottled Gas	100-53510-531240	$100.00	$0.00	$150.00	50%	
Gasoline	100-53510-531270	$30,000.00	$0.00	$35,000.00	16.7%	
Books And Periodicals	100-53510-531400	$1,800.00	$0.00	$1,800.00	0%	
Small Equipment	100-53510-531600	$17,000.00	$61.87	$20,000.00	17.6%	
Small Equipment Supplies	100-53510-531601	$2,000.00	$0.00	$2,000.00	0%	

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Small Equip - Computers	100-53510-531610	$13,000.00	$0.00	$20,000.00	53.8%	
Small Equip - Furniture	100-53510-531620	$1,500.00	$0.00	$4,000.00	166.7%	
Other Supplies	100-53510-531700	$4,500.00	$1,776.98	$4,500.00	0%	
Safety Supplies	100-53510-531701	$25,000.00	$819.18	$30,000.00	20%	
Uniforms & Replacements	100-53510-531702	$10,000.00	$113.16	$9,500.00	-5%	
Building Repairs Supplies	100-53510-531721	$4,000.00	$0.00	$4,000.00	0%	
Vehicle Repair Supplies	100-53510-531723	$16,000.00	$0.00	$16,000.00	0%	
Office Supplies	100-54100-531110	$2,500.00	$0.00	$2,500.00	0%	
Computer Supplies	100-54100-531120	$1,000.00	$78.26	$1,200.00	20%	
Miscellaneous Supplies	100-54100-531140	$7,000.00	$0.00	$8,000.00	14.3%	
Gasoline	100-54100-531270	$84,200.00	$0.00	$95,000.00	12.8%	
Small Equipment	100-54100-531600	$15,000.00	$429.99	$15,000.00	0%	
Small Equipment Supplies	100-54100-531601	$7,700.00	$0.00	$7,700.00	0%	
Small Equip - Computers	100-54100-531610	$2,800.00	$0.00	$5,800.00	107.1%	
Safety Supplies	100-54100-531701	$7,000.00	$0.00	$7,000.00	0%	
Uniforms & Replacements	100-54100-531702	$13,500.00	$74.98	$13,500.00	0%	
Vehicle Repair Supplies	100-54100-531723	$60,000.00	$81.99	$60,000.00	0%	
Miscellaneous Supplies	360-54200-531140	$0.00	$340.00		N/A	
Street Lighting	100-54210-531231	$385,000.00	$35,073.79	$435,000.00	13%	
Road Pav & Drain Supplies	100-54210-531724	$110,000.00	$3,350.00	$110,000.00	0%	
Office Supplies	505-54310-531110	$1,500.00	$0.00	$1,000.00	-33.3%	
Computer Supplies	505-54310-531120	$1,500.00	$0.00	$1,500.00	0%	
Copier Supplies	505-54310-531130	$600.00	$0.00	$600.00	0%	
Miscellaneous Supplies	505-54310-531140	$3,546.00	$26.12	$3,500.00	-1.3%	
Electricity	505-54310-531230	$462,000.00	$34,571.98	$462,000.00	0%	
Gasoline	505-54310-531270	$52,721.00	$0.00	$38,000.00	-27.9%	

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Small Equipment	505-54310-531600	$10,000.00	$0.00	$6,000.00	-40%	
Small Equipment Supplies	505-54310-531601	$3,000.00	$0.00	$3,000.00	0%	
Small Equip - Computers	505-54310-531610	$7,000.00	$0.00	$7,000.00	0%	
Safety Supplies	505-54310-531701	$4,000.00	$0.00	$4,000.00	0%	
Uniforms & Replacements	505-54310-531702	$2,000.00	$0.00	$2,000.00	0%	
Chlorine/Fluoride	505-54310-531715	$52,000.00	$0.00	$100,000.00	92.3%	
Building Repair Supplies	505-54310-531721	$18,000.00	$0.00	$10,000.00	-44.4%	
Water/Sewer Plant Suppl	505-54310-531722	$50,000.00	$0.00	$95,000.00	90%	
Vehicle Repair Supplies	505-54310-531723	$35,000.00	$117.26	$35,000.00	0%	
Lift Station Rep Supplies	505-54310-531725	$125,000.00	$324.00	$125,000.00	0%	
Water/Sewer Sys Supplies	505-54310-531726	$22,000.00	$458.05	$25,000.00	13.6%	
Office Supplies	505-54410-531110	$1,000.00	$0.00	$1,000.00	0%	
Computer Supplies	505-54410-531120	$1,500.00	$0.00	$1,500.00	0%	
Copier Supplies	505-54410-531130	$2,500.00	$0.00	$750.00	-70%	
Miscellaneous Supplies	505-54410-531140	$2,000.00	$27.55	$2,000.00	0%	
Electricity	505-54410-531230	$96,800.00	$7,671.88	$96,800.00	0%	
Gasoline	505-54410-531270	$42,181.00	$0.00	$42,000.00	-0.4%	
Small Equipment	505-54410-531600	$9,900.00	$0.00	$9,900.00	0%	
Small Equipment Supplies	505-54410-531601	$2,200.00	$0.00	$3,500.00	59.1%	
Small Equip - Computers	505-54410-531610	$4,000.00	$0.00	$4,000.00	0%	
Safety Supplies	505-54410-531701	$2,200.00	$0.00	$2,200.00	0%	
Uniforms & Replacements	505-54410-531702	$2,600.00	$0.00	$3,000.00	15.4%	
Chlorine/Fluoride	505-54410-531715	$75,000.00	$3,711.50	$115,000.00	53.3%	
Building Repair Supplies	505-54410-531721	$9,000.00	$0.00	$1,000.00	-88.9%	
Water/Sewer Plant Suppl	505-54410-531722	$10,000.00	$0.00	$2,000.00	-80%	
Vehicle Repair Supplies	505-54410-531723	$13,750.00	$25.98	$13,750.00	0%	

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Water/Sewer Sys Supplies	505-54410-531726	$312,500.00	$876.23	$475,000.00	52%	
Office Supplies	540-54520-531110	$150.00	$0.00	$150.00	0%	
Computer Supplies	540-54520-531120	$150.00	$0.00	$150.00	0%	
Copier Supplies	540-54520-531130	$1,500.00	$0.00	$1,500.00	0%	
Miscellaneous Supplies	540-54520-531140	$100.00	$0.00	$100.00	0%	
Gasoline	540-54520-531270	$2,500.00	$0.00	$2,500.00	0%	
Small Equipment	540-54520-531610	$2,000.00	$0.00	$2,000.00	0%	
Small Equip - Computer	540-54520-531620	$600.00	$0.00	$600.00	0%	
Vehicle Repair Supplies	540-54520-531723	$5,000.00	$0.00	$5,000.00	0%	
Miscellaneous Supplies	100-54950-531140	$100.00	$0.00	$100.00	0%	
Water/Sewerage	100-54950-531210	$550.00	$0.00	$550.00	0%	
Electricity	100-54950-531230	$450.00	$48.43	$575.00	27.8%	
Gasoline	100-54950-531270	$1,000.00	$0.00	$1,500.00	50%	
Small Equipment	100-54950-531600	$1,000.00	$0.00	$500.00	-50%	
Small Equipment Supplies	100-54950-531601	$275.00	$0.00	$275.00	0%	
Cemetery Work Supplies	100-54950-531704	$125.00	$0.00	$125.00	0%	
Vehicle Repair Supplies	100-54950-531723	$275.00	$0.00	$275.00	0%	
Computer Supplies	100-55520-531120	$500.00	$54.75	$1,000.00	100%	
Copier Supplies	100-55520-531130	$200.00	$0.00	$200.00	0%	
Miscellaneous Supplies	100-55520-531140	$1,500.00	$595.22	$6,000.00	300%	
Water/Sewerage	100-55520-531210	$800.00	$0.00	$400.00	-50%	
Electricity	100-55520-531230	$4,500.00	$445.40	$5,000.00	11.1%	
Gasoline	100-55520-531270	$2,500.00	$0.00	$5,200.00	108%	
Food	100-55520-531300	$55,000.00	$2,528.52	$87,200.00	58.5%	
Small Equipment	100-55520-531600	$500.00	$108.02	$2,500.00	400%	
Office Supplies	555-56110-531110	$300.00	$0.00	$300.00	0%	

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Computer Supplies	555-56110-531120	$800.00	$0.00	$2,000.00	150%	
Copier Supplies	555-56110-531130	$500.00	$0.00	$300.00	-40%	
Miscellaneous Supplies	555-56110-531140	$1,000.00	$13.94	$1,000.00	0%	
Water/Sewerage	555-56110-531210	$21,300.00	$0.00	$20,000.00	-6.1%	
Natural Gas	555-56110-531220	$1,200.00	$157.84	$1,500.00	25%	
Electricity	555-56110-531230	$45,500.00	$3,652.72	$40,000.00	-12.1%	
Retail Inventory/Resale	555-56110-531500	$2,000.00	$0.00	$10,000.00	400%	
Concession Supplies	555-56110-531550	$40,000.00	$10,511.53	$30,000.00	-25%	
Small Equipment	555-56110-531600	$4,000.00	$0.00	$4,000.00	0%	
Small Equipment Supplies	555-56110-531601	$500.00	$0.00	$500.00	0%	
Small equipment - computers	555-56110-531610			$2,500.00	N/A	
Small Equipment-Furniture	555-56110-531620	$5,500.00	$0.00	$5,500.00	0%	
Safety Supplies	555-56110-531701	$500.00	$0.00	$1,000.00	100%	
Uniforms And Replacements	555-56110-531702	$3,000.00	-$25.00	$4,500.00	50%	
Chemicals	555-56110-531715	$24,000.00	$2,041.89	$24,000.00	0%	
Aquatic Maint Supplies	555-56110-531731	$10,000.00	$438.59	$10,000.00	0%	
Water/Sewerage	100-56210-531210	$11,000.00	$0.00	$12,000.00	9.1%	
Electricity	100-56210-531230	$31,500.00	$2,712.17	$32,000.00	1.6%	
Christmas Equip & Supp	100-56210-531703	$25,000.00	$0.00	$25,000.00	0%	
Public Grounds Supplies	100-56210-531705	$16,000.00	$61.97	$16,000.00	0%	
Building Repairs Supplies	100-56210-531721	$16,000.00	$254.23	$12,000.00	-25%	
Office Supplies	100-56510-531110	$500.00	$0.00	$500.00	0%	
Computer Supplies	100-56510-531120	$500.00	$0.00	$1,300.00	160%	
Copier Supplies	100-56510-531130	$400.00	$0.00	$400.00	0%	
Miscellaneous Supplies	100-56510-531140	$1,200.00	$44.40	$2,000.00	66.7%	
Library Unique Supplies	100-56510-531145	$1,500.00	$0.00	$2,000.00	33.3%	

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Water/Sewerage	100-56510-531210	$800.00	$0.00	$800.00	0%	
Electricity	100-56510-531230	$20,000.00	$2,620.86	$18,000.00	-10%	
Books And Periodicals	100-56510-531400	$16,000.00	$408.45	$18,000.00	12.5%	
Small Equipment	100-56510-531600	$800.00	$0.00	$1,000.00	25%	
Building Repairs Supplies	100-56510-531721	$1,500.00	$0.00	$0.00	-100%	
Office Supplies	100-57210-531110	$150.00	$0.00	$150.00	0%	
Computer Supplies	100-57210-531120	$500.00	$0.00	$500.00	0%	
Copier Supplies	100-57210-531130	$200.00	$0.00	$200.00	0%	
Miscellaneous Supplies	100-57210-531140	$500.00	$31.65	$500.00	0%	
Gasoline	100-57210-531270	$2,300.00	$0.00	$2,000.00	-13%	
Small Equip - Computers	100-57210-531610	$2,000.00	$0.00	$8,500.00	325%	
Other Supplies	100-57210-531700	$250.00	$0.00	$280.00	12%	
Vehicle Repair Supplies	100-57210-531723	$500.00	$0.00	$500.00	0%	
Office Supplies	100-57410-531110	$600.00	$0.00	$1,000.00	66.7%	
Computer Supplies	100-57410-531120	$450.00	$0.00	$1,000.00	122.2%	
Copier Supplies	100-57410-531130	$400.00	$0.00	$400.00	0%	
Miscellaneous Supplies	100-57410-531140	$500.00	$0.00	$3,400.00	580%	
Gasoline	100-57410-531270	$550.00	$0.00	$700.00	27.3%	
Small Equipment	100-57410-531600	$3,900.00	$0.00	$1,500.00	-61.5%	
Small Equip - Computers	100-57410-531610	$1,500.00	$0.00	$6,995.00	366.3%	
Vehicle Repair Supplies	100-57410-531723	$250.00	$0.00	$250.00	0%	
Office Supplies	100-57450-531110	$100.00	$0.00	$100.00	0%	
Computer Supplies	100-57450-531120	$250.00	$0.00	$500.00	100%	
Miscellanrous Supplies	100-57450-531140	$1,000.00	$0.00	$1,000.00	0%	
Gasoline	100-57450-531270	$3,000.00	$0.00	$3,500.00	16.7%	
Small Equipment	100-57450-531600	$800.00	$0.00	$1,000.00	25%	

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Small Equipment - computers & software	100-57450-531610			$6,995.00	N/A	
Vehicle Repair Supplies	100-57450-531723	$250.00	$0.00	$250.00	0%	
Office Supplies	100-57520-531110	$400.00	$0.00	$400.00	0%	
Computer Supplies	100-57520-531120	$250.00	$0.00	$200.00	-20%	
Copier Supplies	100-57520-531130	$200.00	$0.00	$200.00	0%	
Miscellaneous Supplies	100-57520-531140	$500.00	$0.00	$5,000.00	900%	
Electricity	100-57520-531230	$2,000.00	$177.86	$2,000.00	0%	
Small Equipment	100-57520-531600	$3,500.00	$0.00	$4,500.00	28.6%	
Small Equipment Supplies	100-57520-531601	$300.00	$0.00	$500.00	66.7%	
Office Supplies	275-57540-531110	$2,000.00	$98.44	$2,600.00	30%	
Miscellaneous Supplies	275-57540-531140	$4,000.00	$0.00	$8,467.00	111.7%	
Water/Sewerage	275-57540-531210	$645.00	$0.00	$645.00	0%	
Electricity	275-57540-531230	$3,000.00	$251.20	$2,500.00	-16.7%	
Supp/Inv For Resale	275-57540-531500	$2,000.00	$0.00	$2,000.00	0%	
Small Equ-Computers/Softw	275-57540-531610	$5,000.00	$0.00	$31,272.00	525.4%	
Miscellaneous Supplies	100-57565-531140	$150.00	$0.00	$0.00	-100%	
Water/Sewerage	100-57565-531210	$1,000.00	$0.00	$1,000.00	0%	
Electricity	100-57565-531230	$7,700.00	$1,414.48	$7,700.00	0%	
Orange Hall Reno Supplies	100-57565-531727	$2,000.00	$0.00	$3,500.00	75%	
Total Supplies:		**$3,306,191.00**	**$147,741.09**	**$3,696,414.00**	**11.8%**	
Capital Outlay						
Computer Software	100-51100-542410	$12,500.00	$0.00	$15,000.00	20%	
Equipment	100-51535-542500	$53,000.00	$0.00	$12,600.00	-76.2%	
Site Improvements	100-51565-541200	$30,000.00	$0.00	$41,350.00	37.8%	
Infrastructure	230-51565-541205	$3,153,700.00	$0.00	$0.00	-100%	
Equipment	100-53210-542500	$204,000.00	$0.00	$75,000.00	-63.2%	

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Site Improvements	100-53510-541200	$40,000.00	$0.00	$0.00	-100%	
Vehicles	100-53510-542200	$1,607,800.00	$0.00	$1,702,200.00	5.9%	
Equipment	100-53510-542500	$100,000.00	$0.00	$50,000.00	-50%	
Equipment	100-54100-542500	$220,142.00	$0.00	$241,617.00	9.8%	
Site Improvements	360-54200-541200	$7,000,000.00	$0.00	$7,000,000.00	0%	
Site Improvements - St. Marys Exit 1 Project	370-54200-541200			$30,000,000.00	N/A	
Site Improvement	100-54210-541200	$50,000.00	$0.00	$200,000.00	300%	
Equipment	100-54210-542500			$8,500.00	N/A	
Paving/Overlay Splost Viii	321-54220-541416	$15,000.00	$0.00	$15,000.00	0%	
Paving And Overlay	335-54220-541415	$320,000.00	$0.00	$200,000.00	-37.5%	
Equipment	505-54310-542500	$2,682,078.00	$0.00	$4,369,097.00	62.9%	
Equipment	505-54410-542500	$370,583.00	$0.00	$479,467.00	29.4%	
Vehicles	540-54520-542200	$204,600.00	$0.00	$232,000.00	13.4%	
Equipment	100-54950-542500			$8,700.00	N/A	
Equipment	555-56110-542500	$15,000.00	$0.00	$25,000.00	66.7%	
Pool Resurfacing (new category)	555-56110-543000			$100,000.00	N/A	
Site Improvements	100-56210-541200	$71,445.00	$0.00	$295,400.00	313.5%	
Site Improvements	100-57565-541200	$250,000.00	$0.00	$396,500.00	58.6%	
Total Capital Outlay:		**$16,399,848.00**	**$0.00**	**$45,467,431.00**	**177.2%**	
Depreciation and Amortization						
Depreciation	505-54410-561000			$516,528.00	N/A	
Total Depreciation and Amortization:		**$0.00**	**$0.00**	**$516,528.00**	**N/A**	
Other Costs						
Camden Co Chamber	100-51100-572200	$1,300.00	$0.00	$1,430.00	10%	
Operating Transfer To Dda	100-51100-572250	$35,000.00	$0.00	$0.00	-100%	
Leisure Services/Psa	100-51510-572500	$586,000.00	$0.00	$586,000.00	0%	

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Camden Cty Health Dept	100-51510-572600	$400,000.00	$0.00	$400,000.00	0%	
General Contingencies	100-51510-579100	$100,000.00	$0.00	$190,000.00	90%	
Camden House	230-51565-572300	$20,000.00	$0.00	$10,000.00	-50%	
Courtware Pass Through	100-52650-573170	$7,000.00	$500.00	$7,000.00	0%	
Date-Drug Abuse Treat Edu	100-52650-573171	$2,200.00	$0.00	$3,500.00	59.1%	
Detf - Gsccca	100-52650-573172	$1,200.00	$83.47	$1,700.00	41.7%	
County Jail Fund	100-52650-573173	$13,000.00	$991.30	$14,500.00	11.5%	
Local Victims Fund	100-52650-573174	$5,800.00	$448.24	$7,500.00	29.3%	
Dui Victims Fund	100-52650-573175	$250.00	$0.00	$270.00	8%	
Popt Police Training Fund	100-52650-573176	$19,000.00	$1,905.04	$26,000.00	36.8%	
Police Officers A&B Fund	100-52650-573177	$5,000.00	$858.45	$16,000.00	220%	
Brain & Spinal Fund	100-52650-573178	$3,000.00	$77.38	$3,200.00	6.7%	
Probation Fees	100-52650-573179	$600.00	$25.00	$600.00	0%	
Bad Debt	505-54310-574000	$10,000.00	$0.00	$10,000.00	0%	
Water/Sewer Contingency	505-54310-579200	$50,000.00	$0.00	$50,000.00	0%	
Bad Debt	505-54410-574000	$10,000.00	$0.00	$17,602.94	76%	
Water/Sewer Contingency	505-54410-579200	$50,000.00	$0.00	$0.00	-100%	
Bad Debt	540-54520-574000	$5,000.00	$0.00	$5,000.00	0%	
Contingencies	540-54520-579300	$12,500.00	$0.00	$12,500.00	0%	
Contributions To Others	100-57520-573000	$7,500.00	$0.00	$28,000.00	273.3%	
Payment To Others	275-57540-573000	$23,000.00	$0.00	$23,000.00	0%	
Total Other Costs:		**$1,367,350.00**	**$4,888.88**	**$1,413,802.94**	**3.4%**	
Debt Service						
Cap Lease-Prin-Pd Equip	100-53210-581203	$85,898.00	$5,867.71	$15,359.64	-82.1%	
Cap Lease-Int-Pd Equip	100-53210-582203	$8,205.00	$383.91	$1,670.45	-79.6%	
Cap Lease-Prin-Fire Truck	100-53510-581200	$144,100.00	$0.00	$0.00	-100%	

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Cap Lease-Prin-Radio	100-53510-581206	$70,598.00	$5,128.47	$19,442.59	-72.5%	
Cap Lease-Int-Fire Trucks	100-53510-582200	$1,930.00	$0.00	$0.00	-100%	
Cap Lease-Int-Radios	100-53510-582206	$5,395.00	$335.54	$2,114.44	-60.8%	
Capital Lease-Principal-Equip	100-54100-581207	$14,850.00	$0.00	$14,851.00	0%	
Cap Lease-Prin-Pw Radios	100-54100-581208	$24,590.00	$1,771.09	$6,480.81	-73.6%	
Capital Lease-Interest-Equip	100-54100-582207	$5,060.00	$0.00	$5,060.00	0%	
Cap Lease-Int-Pw Radios	100-54100-582208	$1,922.00	$115.88	$704.83	-63.3%	
Cap Lease-Prin-Equipment	100-54210-581207	$2,390.00	$0.00	$5,832.77	144%	
Cap Lease-Int-Equipment	100-54210-582207	$820.00	$0.00	$634.32	-22.6%	
Cap Lease-Prin-Veh	100-56210-581207	$5,250.00	$0.00	$12,832.12	144.4%	
Cap Lease-Int-Equip	100-56210-582208	$1,785.00	$0.00	$1,395.56	-21.8%	
2022 Revenue Bond - Principal	420-58000-581335			$350,000.00	N/A	
Interest-Bond Int 2022	420-58000-582120	$34,840.00	$0.00	$262,200.00	652.6%	
Lease Amort Expense	505-58000-581120			$48,000.00	N/A	
Bond 2021 Prin	505-58000-581336	$1,990,000.00	$0.00	$2,050,000.00	3%	
Gefa Loan Clearwell Proj	505-58000-581340	$19,460.00	$6,141.36	$21,361.63	9.8%	
Gefa Loan Cw15024 Prin	505-58000-581370	$19,200.00	$6,118.31	$20,936.31	9%	
Gefa Loan Cws00-017 Prin	505-58000-581380	$314,380.00	$25,488.42	$319,105.16	1.5%	
Gefa Loan 2010-L26Wq	505-58000-581382	$44,830.00	$3,601.84	$45,690.23	1.9%	
Radio Loans Prin	505-58000-581385	$22,775.00	$2,633.54	$12,961.80	-43.1%	
Equipment Loan	505-58000-581395	$24,700.00	$0.00	$60,408.15	144.6%	
Interest-Bond Int 2021	505-58000-582121	$983,400.00	$0.00	$902,600.00	-8.2%	
Lease Int Expense	505-58000-582125			$4,800.00	N/A	
Gefa Loan Clearwell Proj	505-58000-582340	$3,437.00	$154.48	$1,208.45	-64.8%	
Gefa Loan Cw15024 Int	505-58000-582370	$3,320.00	$173.00	$1,579.41	-52.4%	
Gefa Loan Cw00-017 Int	505-58000-582380	$19,033.00	$2,296.01	$14,308.00	-24.8%	

Name	Account ID	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Budgeted	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)	Notes
Gefa Loan 2010 L26Wq	505-58000-582382	$21,268.00	$1,906.26	$20,406.97	-4%	
Radio Loans Int	505-58000-582385	$3,320.00	$172.30	$1,409.68	-57.5%	
Equipment Loan Int	505-58000-582395	$8,420.00	$0.00	$6,569.75	-22%	
Total Debt Service:		**$3,885,176.00**	**$62,288.12**	**$4,229,924.07**	**8.9%**	
Other Financing Uses						
Op T/F Out To Tourism	100-51510-611015	$36,000.00	$3,000.00	$36,000.00	0%	
OP T/F Out - Water/Sewer	230-51565-611000			$3,504,996.00	N/A	
Community Assistance	230-51565-631000	$0.00	$39,475.46	$0.00	0%	
Op T/F Out - Cemetery Fees	100-54950-611000	$35,000.00	$0.00	$35,000.00	0%	
Op T/F Out	420-58000-611000	$7,000,000.00	$0.00		N/A	
Op T/F Out - General Fund	211-59000-611000	$50,000.00	$0.00	$100,000.00	100%	
Op T/F Out - General Fund	251-59000-611000	$1,000,000.00	$0.00	$417,000.00	-58.3%	
Op T/F Out - Tourism	276-59000-611010	$198,000.00	$0.00	$353,215.00	78.4%	
Operating T/F Out	321-59000-611000	$1,600,000.00	$134,583.00	$1,985,000.00	24.1%	
Total Other Financing Uses:		**$9,919,000.00**	**$177,058.46**	**$6,431,211.00**	**-35.2%**	
Total Expense Objects:		**$52,044,157.00**	**$1,221,118.02**	**$83,123,159.44**	**59.7%**	

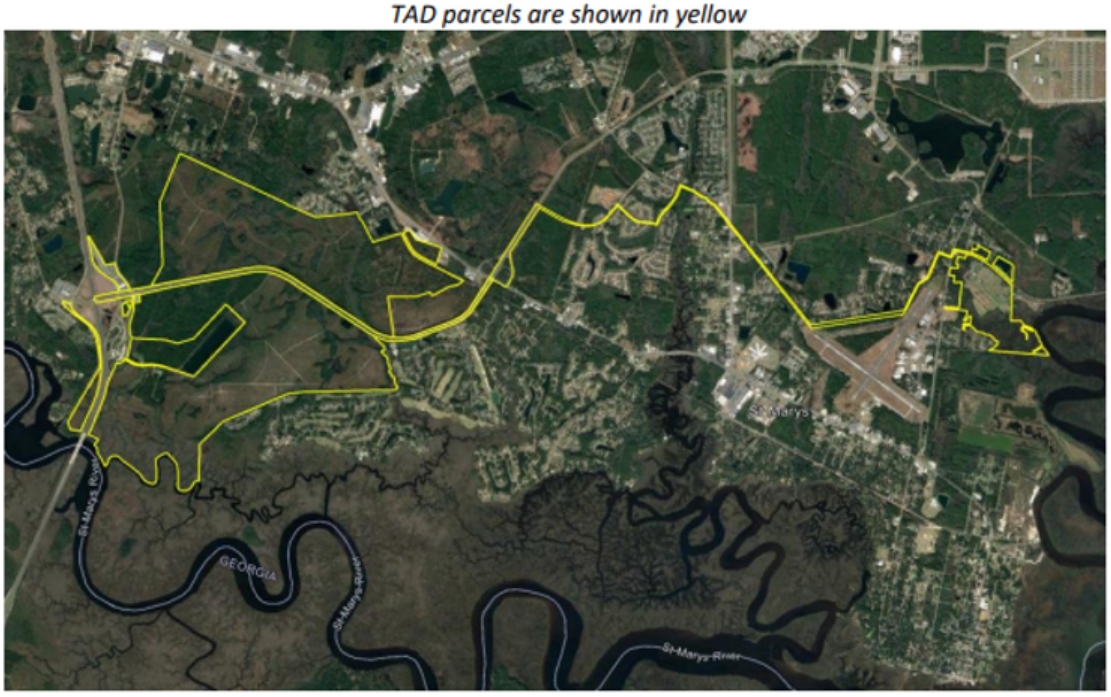
CAPITAL IMPROVEMENTS

Current and Long-Term Capital Projects

- The St. Marys Road Redevelopment Plan, which includes TAD #2, was passed by Council in FY2023. Raydient—the taxable subsidiary of Rayonier, a leading timberland real estate investment trust— is the majority land owner in the TAD #2 area and has provided a planned redevelopment scenarios for the property. Additionally, the City of St. Marys and Raydient entered into a Development Agreement in March 2022 in order to, collectively, expand the City's tax base, improve the "front door" to the City, and to cooperate in order to promote the general health, safety, and economic well-being of the City of St. Marys. The City issued revenue tax bonds in FYT2023 in the amount of $35,300,000 for construction of infrastructure for this development, known as Exit 1 Project.

St. Mary's Road Redevelopment Area and Tax Allocation Districts

TAD parcels are shown in yellow



- The St. Marys Intercoastal Gateway Marina project will be completed and open for business in FY2024. The marina will be a welcome addition to our picturesque waterfront.



St. Marys Intercoastal Gateway Marina

- The St. Marys City Hall building has undergone extensive repairs in the past several years. Because of the continued repairs and limited space to house an expanding staff, the City is exploring the options for possible relocation of City Hall

- Plans are underway for the development of a hotel on the Gateway property adjacent to the marina that will include a meeting area and restaurant to serve the area.

- Jacoby Development, owners of the “old mill” property, have plans to continue Cumberland Inlet, a multi-million-dollar project mixed-use destination ecotourism community. Ground breaking was held August, 2022 in which Gov. Brian Kemp participated.



- Improvements to Orange Hall, including enhancements to the basement area and the addition of an outdoor kitchen, have been budgeted to make the facility more functional for use.

- Approval of additional playground equipment for the park will further the enjoyment of the Howard Gilman Waterfront Park for families.

- The City will refurbish the Tilden Morris Marsh walk.



LONG-TERM LIABILITIES

Governmental Activities

Revenue Bonds – Governmental Activities

In April 2022, the City issued its Development Authority of St. Marys Revenue Bond, Series 2022. The series 2022 bonds were issued to finance the costs of an economic development and revitalization project consisting of constructing and equipping certain real property for the development of an industrial park. Bond principal is due annually on July 1, and interest payments are due semi-annually on January 1 and July 1. The bond carries an interest rate of 3.45% per annum and payments extend through July 1, 2040.

In April 2023, the City issued its Public Service Authority of St. Marys Revenue Bond, Series 2023. The series 2023 bonds were issued to finance the costs of certain public infrastructure, including but not limited to additions, extensions, and improvements to the water and sewer system of the City of St. Marys and constructing and equipping a new fire station of the City. Bond principal is due annually on December 1, and interest payments are due semi-annually on June 1 and December 1. The bond carries an interest rate of 4.14% per annum and payments extend through December 1, 2041.

The City's governmental revenue bonds outstanding at June 30, 2023 are as follows:

Series 2022 $7,600,000 Revenue Bonds, due in annual installments of $350,000 to $560,000 through July 1, 2040, plus interest at 3.45%	$ 7,600,000
Series 2023 $35,300,000 Revenue Bonds, due in annual installments of $60,000 to $3,340,000 through December 1, 2041, plus interest at 4.14%	35,300,000
Total Governmental Revenue Bonds Outstanding	$ 42,900,000

Revenue bond debt service requirements to maturity are as follows:

FY2023	Principal	Interest	Total
2024	$ 350,000	$ 1,780,453	$ 2,130,453
2025	$ 360,000	$ 1,711,545	$ 2,071,545
2026	$ 370,000	$ 1,699,125	$ 2,069,125
2027	$ 440,000	$ 1,685,118	$ 2,125,118
2028	$ 725,000	$ 1,663,935	$ 2,388,935
2029-2033	$ 11,430,000	$ 7,245,175	$ 18,675,175
2034-2038	$ 15,550,000	$ 4,451,743	$ 20,001,743
2039-2041	$ 13,675,000	$ 1,125,149	$ 14,800.149
Total	$ 42,900,000	$ 21,362,243	$ 64,262,243

Business Type Activities

Revenue Bonds – Business-Type Activities

The City issues bonds where the City pledges income derived from the acquired or constructed assets to pay debt service. The series 2021 bonds were issued to provide funds to: (a) currently refund and redeem the outstanding Camden County Public Service Authority Refunding Revenue Bond (City of St. Marys Project), Series 2017, and (b) pay the necessary costs of issuing the Series 2021 bonds. The City's Water and Sewer Fund revenue bonds outstanding at June 30, 2023, are as follows:

Series 2021 $38,270,000 Water Revenue Bonds, due in annual installments of $1,990,000 to $2,690,000 through December 1, 2032, plus interest at 4%	$ 23,590,000

Revenue bond debt service requirements to maturity are as follows:

FY2023	Principal	Interest	Total
2024	$ 2,050,000	$ 902,600	$ 2,952,600
2025	$ 2,115,000	$ 819,300	$ 2,934,300
2026	$ 2,180,000	$ 733,400	$ 2,913,400
2027	$ 2,250,000	$ 644,800	$ 2,894,800
2028	$ 2,320,000	$ 553,400	$ 2,873,400
2029-2033	$ 12,675,000	$ 1,297,700	$ 13,972,700
Total	$ 23,590,000	$ 4,951,200	$ 28,541,200

Governmental Activites

Notes Payable Direct Borrowing - Governmental Activities

In June 2019, the City entered into a note payable agreement with a financial institution to finance the purchase of a radio communication system. The note is payable monthly over a term of six years at a rate of 2.82%.

The note payable debt service requirement to maturity is as follows:

FY2023	Principal	Interest	Total
2024	$177,556	$18,430	$195,986
2025	16,370	4,117	20,487
Total	$193,926	$22,547	$216,473

Business-Type Activities

Notes Payable Direct Borrowing - Business-Type Activities

The City has incurred debt to the Georgia Environmental Facilities Authority (“GEFA”) for construction of various water and sewer system projects and various improvements to the water and sewer system.

These notes are as follows at June 30, 2023:

Interest	Term	FY Due Date	Amount
3.00%	20 years	2025	$621,452
3.81%	20 years	2033	$556,413
1.09%	20 years	2035	$82,738
1.40%	15 years	2025	$114,616

The City’s GEFA notes payable debt service requirements to maturity are as follows:

FY2023	Principal	Interest	Total
2024	$496,157	$47,056	$543,213
2025	$380,399	$35,283	$415,682
2026	$86,303	$26,559	$112,862
2027	$52,197	$21,110	$73,307
2028	$54,221	$16,361	$70,582
2029-2033	$305,942	$39,809	$345,751
Total	$1,375,219	$186,178	$1,561,397

Governmental Activities

Financed Purchases - Governmental Activities

The City has entered into various financed purchase agreements to finance the purchase of certain equipment. Title transfers at the end of each term which extend through May 2027 and carry annual interest rates from 3-4%. Monthly payments on these agreement range from $539 to $12,160.

The City's governmental activities financed purchase debt service requirements to maturity are as follows:

FY2023	Principal	Interest	Total
2024	$143,395	$30,811	$174,206
2025	$147,741	$12,584	$160,325
2026	$152,220	$9,076	$161,296
2027	$144,708	$5,463	$150,171
2028	$17,714	$1,739	$19,453
Total	$605,778	$59,973	$665,451

Business-Type Activities

Financed Purchases - Business-Type Activities

In June 2022, the City's business-type activities have entered into two financed purchase agreements to finance the purchase a track hoe and radios. Title transfers at the end of each term which extend through May 2027 and carry annual interest rate of 2.99%. Monthly payments on these agreements are $6,779.

The City's business-type activities financed purchase debt service requirements to maturity are as follows:
maturity are as follows:

FY2023	Principal	Interest	Total
2024	$132,481	$15,946	$148,327
2025	$136,497	$11,830	$148,327
2026	$140,635	$7,693	$148,328
2027	$138,119	$1,103	$139,222
2028	$42,633	-	$42,622
Total	$590,365	$36,472	$626,837

The City has entered into a lease agreement with enterprise fleet management as lessee for financing vehicles. The leases have been recorded at the present value of the future minimum lease payments as of the date the vehicles are received. The City uses the implicit interest rate provided by Enterprise to compute the net present value which ranges from 2-4.5%. Lease terms on the leases range from three to five years.

Lease payments to maturity for the **Governmental Activities** leases are as follows:

FY2023	Principal	Interest	Total
2024	$256,439	$19,536	$275,975
2025	$198,568	$11,907	$210,475
2026	$129,140	$6,125	$135,265
2027	$64,089	$2,625	$66,714
2028	$35,870	$708	$36,578
Total	$684,106	$40,901	$725,007

Lease payments to maturity for the **Business-Type Activities** leases are as follows:

FY2023	Principal	Interest	Total
2024	$39,333	$2,821	$42,154
2025	$11,581	$1,041	$12,622
Total	$50,914	$3,862	$54,776

Legal Debt Margin



Legal Debt Margin Calculation for Fiscal Year 2023 Legal Debt Margin Calculation for Fiscal Year 2023
(in thousands)

Under state finance law, the City's outstanding general obligation debt should not exceed 10% of the total assessed property value. By law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying general obligation bonds.

Digest	$ 810,632
Less exemptions	$ 39,863
Total taxable assessed value	$ 770,769
Debt Limit (10% of total taxable assessed value	$ 77,077
Debt applicable to limit	$ 0
Legal debt margin	$ 77,077

GLOSSARY OF TERMS & ACRONYMS

ACRONYMS

ACFR	Annual Comprehensive Financial Report
ARPA	American Rescue Plan Act
CGRDC	Coastal Georgia Regional Development Commission
CIP	Capital Improvement Program
CRC	Coastal Regional Commission
CVB	Convention & Visitors Bureau
DCA	Georgia Department of Community Affairs
DDA	Downtown Development Authority
DOR	Georgia Department of Revenue
EPA	Environmental Protection Agency
FEMA	Federal Emergency Management Agency
FICA	Federal Insurance Contributions Act
FTE	Full Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GEFA	Georgia Environmental Facilities Authority
GDOT	Georgia Department of Transportation
GEMA	Georgia Emergency Management Association
GFOA	Government Finance Officers Agency
GGFOA	Georgia Governmental Finance Officers Agency
GIS	Geographical Information Systems
GMA	Georgia Municipal Association
HR	Human Resources
IDA	Industrial Development Authority

IT	Information Technology
JDA	Joint Development Authority
JLUS	Joint Land Use Study
KIC	Keep It In Camden
LMIG	Local Maintenance & Improvement Grant
LOST	Local Option Sales Tax
LUCA	Local Update of Census Addresses Programs
NPS	National Park Service
NRHP	National Register of Historic Places
NSP	Non-sufficient Funds
PSA	Camden County Leisure Services Department
SCAD	Savannah College of Art & Design
SHRIMP	Stormwater, Highways, Renovations, Improvement Maintenance Project
SPLOST	Special Local Option Sales Tax
SMAC	St. Marys Aquatic Center
WWTP	Wastewater Treatment Plant

APPENDIX

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year’s apportionment along with one year’s committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful live extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking bodyof a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as “personal services,” “expenses,” or “capital outlay.”

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors’ analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, $14.80 per $1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.