City of Sylvania



2023 Budget

A RESOLUTION
TO ADOPT THE FISCAL YEAR 2023 BUDGET FOR EACH FUND OF THE CITY OF SYLVANIA, GEORGIA, APPROPRIATING THE AMOUNTS SHOWN IN EACH BUDGET AS EXPENDITURES/EXPENSES, ADOPTING THE SEVERAL ITEMS OF REVENUE ANTICIPATIONS, AND PROHIBITING EXPENDITURES OR EXPENSES FROM EXCEEDING THE ACTUAL FUNDING AVAILABLE

THAT WHEREAS, sound governmental operations require a Budget in order to plan the financing of services for the residents of the City of Sylvania; and

WHEREAS, Title 36, Chapter 81, Article 1 of the Official Code of Georgia Annotated (OCGA) requires a balanced Budget for the City's fiscal year, which runs from January 1 to December 31 of each year; and

WHEREAS, the City Council has reviewed the proposed FY 2023 Budget as presented by the City Manager; and

WHEREAS, each of these funds is a balanced budget, so that anticipated revenues and other financial resources for each fund equal the proposed expenditures or expenses; and

WHEREAS, the City Council wishes to adopt this proposal as the Fiscal Year 2023 Annual Budget, effective from January 1 through December 31, 2023.

NOW THEREFORE, BE IT RESOLVED by the Mayor and City Council of the City of Sylvania, Georgia as follows:

Section 1. That the proposed Fiscal Year 2023 Budget, attached hereto and incorporated herein as a part of this Resolution, is hereby adopted as the Budget for the City of Sylvania, Georgia for Fiscal Year 2023, which begins January 1 and ends December 31, 2023.

Section 2. That the several items of revenues, other financial resources, and sources of cash shown in the budget for each fund in the amounts shown anticipated are hereby adopted, and that the several amounts shown in the budget for each fund as proposed expenditures or expenses, and uses of cash are hereby appropriated to the departments named in each fund.

Section 3. That the "legal level of control" as defined in OCGA 36-81 is set at the departmental level, meaning that the City Manager in her capacity as Budget Officer is authorized to move appropriations within a department, but under no circumstances may expenditures or expenses exceed the amount appropriated for a department without a further Budget amendment approved by the Mayor and City Council.

Section 4. That all appropriations shall lapse at the end of the fiscal year.

Section 5. That this Resolution shall be and remain in full force and effect from and after its date of adoption.

Adopted this 6 day of December, 2022.

CITY OF SYLVANIA, GEORGIA

Preston Dees

By: Preston Dees, Mayor

Sheila P. Snow [SEAL]

Attest: Sheila Snow, City Clerk

SHEILA P. SNOW NOTARY My Comm. Exp. January 23, 2026 PUBLIC SCREVEN COUNTY, GA

CITY OF SYLVANIA
2023 BUDGET ASSUMPTIONS

Any budget by definition is a planning document and not every issue will have been determined prior to its preparation and adoption. Therefore, it is necessary to make assumptions and base the budget plan on them. Then, if any circumstance changes, we would know whether it meets the assumptions or not, thereby requiring review to determine if any adjustments are needed. These assumptions are as follows:

Overall

- 2023 budget will be adopted and accounted for using generally accepted accounting principles.
- 5 % COLA for all employees except public safety that got an increase in 2022
- 2.5% annual merit raise, 2.5% longevity every 3 years for City employees and 1.25% year end pay. Health insurance costs and retirement costs have increased.
- Employees may cash in vacation in 20 hour increments with a maximum of 40 hours only once they reach their max.

General Fund

- The City will contract with the Chamber to promote tourism, to manage the Downtown Development Authority (DDA) board, maintain Main Street status and promote events for the City and downtown. This will be funded by 3.5% of hotel motel tax and $25,000 from the GF.
- No ad valorem tax millage rate increase.
- Capital purchases include:
    - 2 police vehicle with equipment $ 106,000 grant/loan(carryover from 2022)
    - Police vehicle with equipment $ 59,000 SPLOST
    - Tasers $ 10,000 general fund
    - Fire turnout gear $ 40,000 SPLOST
    - Fire air compressor-breathing $ 50,000 SPLOST
    - Fire ladder truck $ 125,000 SPLOST
    - City hall drive thru window $ 15,000 general fund
    - Street paving $ 383,800 grants SPLOST/TSPLOST
    - Downtown parking $ 25,000 SPLOST

Proprietary Funds (includes Utility Funds and Solid/Yard Waste Fund)

- 2023 electrical energy costs will be within MEAG budget estimates.
- No utility rate increases.
- The Proprietary Funds will transfer to the General Fund all revenues needed to reimburse for administration costs, right of way maintenance & to off-set the General Fund's revenue shortfall
- Capital purchases include:
    - WWTP improvements $ 3,300,000 grant/revenues
    - Water/Swr- fire hydrant replacements $ 50,000 American Rescue Funds (ARP)
    - Water/Swr -bypass pump stations $ 70,000 ARP
    - Sewer camera system $ 12,000 ARP
    - Replace water meters $ 488,500 loan/grant
    - Well 4 generator $ 150,000 ARP/grant
    - Sewer line replacement $ 777,000 CDBG grant
    - Electric meter replacement/AMI system $ 200,000 electric revenues
    - Electric pole replacement $ 30,000 electric revenues
    - Electric – tree trimming $ 80,000 electric revenues

CITY OF SYLVANIA
BUDGET COMPARISONS
2020-2023 CITY BUDGET

GENERAL FUND	**2020**	**2021**	**2022**	**2023**
Department				
Mayor & Council	30,520	30,520	30,520	33,670
Office of City Manager	217,849	211,950	222,950	239,750
Elections	0	4,000	0	4,500
Finance	390,650	402,475	436,450	506,455
Non-Departmental	155,450	106,650	153,470	190,270
Municipal court	77,770	77,770	63,770	66,820
Police	1,097,800	1,062,700	1,098,250	1,253,600
Fire	633,345	618,975	652,910	729,960
Animal Control	13,580	8,960	8,960	11,365
Streets	544,470	606,150	589,500	694,850
Shop & Maintenance	179,600	197,000	197,800	206,050
Nutrition	144,730	147,800	127,800	121,665
Total	3,485,764	3,474,950	3,582,380	4,058,955
UTILITIES				
Department				
Wastewater	564,400	513,880	3,582,780	3,850,400
Water/Sewer	1,451,764	1,461,490	1,748,275	2,125,650
Electric	27,783,376	22,898,240	28,003,740	44,115,900
Gas	4,008,600	3,090,300	3,436,970	1,491,370
Total	33,808,140	27,963,910	36,771,765	51,583,320
SOLID WASTE FUND				
Department				
Solid & Yard Waste Collectic	411,300	449,000	454,000	528,000
Total	411,300	449,000	454,000	528,000
Total	**37,705,204**	**31,887,860**	**40,808,145**	**56,170,275**

2020-2023 Budget Comparison Cont.

SPECIAL REVENUE FUNDS				
Hotel/Motel	22,400	24,500	24,500	27,000
Confiscated Assets	4,000	4,000	4,000	1,000
UDAG	238,000	238,000	0	0
American Rescue Plan	0	0	675,000	0
TSPLOST	0	0	0	264,000
SPLOST 2013 & 2019	230,500	202,000	136,900	509,500
Total Special Revenue Budget	**494,900**	**468,500**	**840,400**	**801,500**
Grand Total	**38,200,104**	**32,356,360**	**41,648,545**	**56,971,775**

GENERAL FUND REVENUES & TRANSFERS

	2020	2021	2022	2023
General Fund Revenue	1,529,884	1,540,630	1,447,775	1,577,080
Hotel/Motel Transfer	8,400	9,200	9,200	10,125
Electric Fund Transfer	1,622,624	1,434,260	1,627,260	2,353,100
Gas Fund Transfer	143,570	68,870	101,200	12,800
Water/Sewer Transfer	104,336	347,490	323,945	101,850
Solid Waste Transfer	76,950	74,500	73,000	4,000
Revenue Total	**3,485,764**	**3,474,950**	**3,582,380**	**4,058,955**

0

2023 CAPITAL				FUNDING				
GENERAL FU	DESCRIPTION		CITY	GRANT	SPLOST	TSPLOST	OTHER	
Finance	Replace drive thru window	$ 15,000	$ 15,000					
		$ -						
Police	2 police cars (2022)	$ 106,000	$ 81,000	$ 25,000				gma loan/usda grant
	police car with reader	$ 59,000			$ 59,000			SPLOST
	tasers	$ 10,000	$ 10,000					Drug fund
		$ 175,000	$ 91,000	$ 25,000	$ 59,000	$ -	$ -	
Fire	Engine	need to place order but will take 2 years					$ 600,000	GMA loan/place order
	Turnout gear	$ 40,000			$ 40,000			SPLOST
	Air compressor-breathing	$ 50,000			$ 50,000			SPLOST
	Ladder Truck	$ 125,000			$ 125,000			SPLOST
		$ 215,000	$ -	$ -	$ 215,000	$ -		
Street	Paving - St Andrews area	$ 157,000		$ 57,000		$ 100,000		LMIG
	Paving-Curtis, etc	$ 146,800		$ 56,300	$ 90,500			LMIG
	Engineering for Maple/ennis streetscape	$ 80,000				$ 80,000		DOT grant
	Downtown Parking	$ 25,000			$ 25,000			GF revenues
		$ 408,800	$ -	$ 113,300	$ 115,500	$ 180,000	$ -	
		$ 813,800	$ 106,000	$ 138,300	$ 389,500	$ 180,000	$ -	
UTILITIES								
WWTP	Upgrades to WWTP	$ 3,300,000	$ 244,500	$ 3,055,500				grant/w/s revenues
Water/Sewe	Sewer Camera	$ 12,000		$ 12,000				ARP
	Bypass pump stattions	$ 70,000		$ 70,000				ARP
	Fire hydrant replacement	$ 50,000		$ 50,000				ARP
	Replace water meters	$ 488,500		$ 488,500				GEFA
	Well 4 Generator	$ 150,000		$ 150,000				ARP/grant
	Sewer line replacement	$ 777,000		$ 777,000				CDBG
		$ 1,547,500	$ -	$ 1,547,500	$ -	$ -	$ -	
Electric	Tree Trimming	$ 80,000	$ 80,000					Electric Revenues
	Main pole replacements	$ 30,000	$ 30,000					Electric Revenues
	Meter replacement-AMI sy	$ 200,000	$ 200,000					Electric Revenues
		$ 310,000	$ 310,000	$ -	$ -	$ -	$ -	
		$ 5,157,500	$ 554,500	$ 4,603,000	$ -	$ -	$ -	

BUDGET WORKSHEET
REVENUES

		2022 BUDGET	**2023 BUDGET**
GENERAL FUND REVENUES			
100-311100	REAL PROPERTY-CURRENT YEAR	280,000	**280,000**
100-311110	PUBLIC UTILITY	1,600	**1,500**
100-311190	PAYMENT IN LIEU OF TAXES	3,200	**3,000**
100-311300	PERSONAL PROPERTY	53,000	**40,000**
100-311310	MOTOR VEHICLE	5,000	**5,000**
100-311315	TITLE ADVALOREM TAX	60,000	**70,000**
100-311320	MOBILE HOME	750	**350**
100-311600	REAL ESTATE TRANS (INTANGIBLE)	7,500	**8,000**
100-311711	FRANCHISE TAX-WINDSTREAM	6,500	**6,400**
100-311712	FRANCHISE TAX-COMCAST	8,000	**8,500**
100-311713	FRANCHISE TAX-PLANTERS	12,000	**12,000**
100-313100	LOCAL OPTION SALES & USE TAX	250,000	**280,000**
100-314201	WINE TAX	9,000	**7,500**
100-314202	BEER TAX	92,000	**92,000**
100-314400	EXCISE TAX	0	**0**
100-316200	INSURANCE PREMIUM TAXES	215,000	**215,000**
100-319110	PENALTY & INTEREST-REAL	3,500	**3,500**
100-321100	ALCOHOLIC BEVERAGE LICENSE	9,000	**9,000**
100-321200	GENERAL BUSINESS LICENSE	18,000	**23,000**
100-321220	INSURANCE BUS LICENSE	10,000	**13,000**
100-321240	BANK LICENSE	20,000	**25,000**
100-321901	ALCOHOLIC BEVERAGE APPL FEES	150	**130**
100-322211	RE-ZONING FEES	100	**100**
100-323101	BUSINESS LICENSE PENALTY	100	**100**
100-323125	VACANT PROPERTY REGISTRATION	500	**500**
100-331100	FEMA GRANT	0	**0**
100-331200	USDA GRANT	25,000	**50,000**
100-334311	DOT GRANT - LMIG	56,300	**56,300**
100-334312	DOT-GATEWAY SIGN GRANT	0	**0**
100-334315	SAFETY GRANT - GMA/BPV	6,000	**6,000**
100-341110	BAIL BOND PROCESSING FEE	2,000	**1,000**
100-341190	COURT COST (SPECIAL)	0	**0**
100-341910	ELECTION QUALIFYING FEES	0	**300**
100-342120	ACCIDENT REPORTS	350	**350**
100-342130	CRIMINAL HISTORY	100	**100**
100-347300	FARMERS MARKET FEES	0	**0**
100-349110	CEMETERY FEES	6,500	**6,500**
100-349120	CEMETERY LOT-FRIENDSHIP	13,000	**13,000**
100-349130	ACCOUNTS PAYABLE-SC CEM MAINT	0	**0**
100-349300	BAD CHECK FEES	1,300	**1,000**
100-349901	UTILITY ACCOUNT ESTAB. FEE	7,000	**7,000**
100-349902	NUTRITION PARTICIPANTS	1,500	**250**
100-349903	NUTRITION-MEMBERSHIP FEES	250	**0**
100-349904	NUTRITION-FUNDRAISER	100	**0**

BUDGET WORKSHEET
REVENUES

GENERAL FUND REVENUES

		2022 BUDGET	**2023 BUDGET**
100-349906	NUTRITION-DONATIONS	5,000	**5,000**
100-349907	PROCEEDS-CSRA NUTRITION GRANT	50,000	**45,000**
100-349908	EFSP-GRANDPARENTS GRANT	0	**0**
100-349910	SC CO NUTRITION MONTHLY PMT	35,475	**35,700**
100-351170	MUNICIPAL COURT	90,000	**95,000**
100-351400	FTA ASSESSMENT FEE	0	**0**
100-351401	PARKING VIOLATIONS	0	**0**
100-351404	RESTITUTION	0	**0**
100-351405	TECHNOLOGY FEE	3,600	**2,000**
100-351410	FINES PROCESSING FEE	0	**0**
100-361000	INTEREST REVENUES	2,000	**5,000**
100-371000	CONTRIBUTIONS/DONATIONS/PRIVAT	0	**2,000**
100-381000	RENTS AND ROYALTIES	8,000	**10,000**
100-381001	RENT INCOME-DDA	0	**0**
100-389010	MISCELLANEOUS INCOME	1,000	**1,000**
100-389021	LABOR	1,000	**1,000**
100-389022	EQUIPMENT RENTAL	1,000	**1,000**
100-389025	SALE OF MATERIALS	1,000	**1,000**
100-389030	CROSSING GUARDS	3,500	**5,000**
100-391210	OPERATING TRANSFER IN FROM SOLID WST	73,000	
100-391220	OPERATING TRANSFER IN FROM ELE	1,627,260	
100-391230	OPERATING TRANSFER IN FROM W/S	323,945	
100-391250	OPERATING TRANSFER IN FROM NAT	101,200	
	TRANSFER FROM HOTEL/MOTEL		
	TRANSFER FROM SPLOST-PAVING	16,900	
100-391299	RESERVED CARRIED FORWARD		**57,000**
100-392200	SALE OF PROPERTY	0	**10,000**
100-393500	LEASE PURCHASE/CAPITAL LEASES	45,000	**56,000**
		3,573,180	**1,577,080**
	Less Transfers	(2,125,405.00)	**0.00**
		1,447,775.00	**1,577,080.00**

BUDGET WORKSHEET
EXPENDITURES

LEGISLATIVE-GOVERNING BODY

		2022 BUDGET	**2023 BUDGET**
100-1110-511101	REGULAR EMPLOYEES	14,400	**14,400**
100-1110-512201	SOCIAL SECURITY(FICA)CONTRIB.	893	**900**
100-1110-512301	MEDICARE	209	**200**
100-1110-523101	INSURANCE OTHER THAN BENEFITS	1,100	**1,100**
100-1110-523501	TRAVEL	3,000	**3,000**
100-1110-523701	EDUCATION AND TRAINING	2,500	**5,000**
100-1110-531401	BOOKS AND PERIODICALS	0	**0**
100-1110-573401	MISCELLANEOUS EXPENSE	0	**0**
		22,102	**24,600**

BUDGET WORKSHEET
EXPENDITURES

MAYOR

		2022 BUDGET	**2023 BUDGET**
100-1310-511101	SALARIES - MAYOR	4,800	**4,800**
100-1310-512201	SOCIAL SECURITY(FICA)CONTRIB	298	**300**
100-1310-512301	MEDICARE	70	**70**
100-1310-522000	CONTRACT SERVICES	0	**0**
100-1310-523501	TRAVEL	1,500	**1,500**
100-1310-523701	EDUCATION AND TRAINING	1,000	**2,000**
100-1310-531101	OFFICE SUPPLIES	250	**150**
100-1310-542401	COMPUTERS	500	**250**
		8,418	**9,070**

BUDGET WORKSHEET
EXPENDITURES

CITY MANAGER

		2022 BUDGET	**2023 BUDGET**
100-1320-511101	REGULAR EMPLOYEES	152,000	**156,000**
100-1320-512101	GROUP LIFE INSURANCE	900	**900**
100-1320-512102	GROUP DISABILITY INSURANCE	1,300	**1,300**
100-1320-512201	SOCIAL SECURITY(FICA)CONTRIB	9,300	**9,700**
100-1320-512301	MEDICARE	2,200	**2,300**
100-1320-512401	RETIREMENT CONTRIBUTIONS	35,000	**40,000**
100-1320-512701	WORKERS COMPENSATION	750	**700**
100-1320-512902	EMPLOYEE DRUG SCREENING TESTS	50	**0**
100-1320-522000	CONTRACT SERVICES	0	**0**
100-1320-522202	REPAIRS & MAINTENANCE (VEHICLE	200	**200**
100-1320-522320	RENTALS-EQUIPMENT LEASES	1,600	**0**
100-1320-523101	INSURANCE OTHER THAN BENEFITS	1,300	**1,500**
100-1320-523202	CELLULAR PHONES	1,500	**1,500**
100-1320-523204	INTERNET SERVICES	300	**300**
100-1320-523205	POSTAGE	50	**50**
100-1320-523501	TRAVEL	2,500	**3,000**
100-1320-523601	DUES AND FEES	200	**500**
100-1320-523701	EDUCATION AND TRAINING	2,000	**3,500**
100-1320-531101	OFFICE SUPPLIES	1,200	**1,200**
100-1320-531270	GASOLINE/DIESEL	100	**100**
100-1320-542401	COMPUTERS	3,500	**1,000**
100-1320-542301	FURNITURE & FIXTURES	0	**1,000**
100-1320-552401	SELF-FUNDED INSURANCE(MEDICAL)	7,000	**15,000**
100-1320-581210	DEBT SERVICE	0	**0**
		222,950	**239,750**

BUDGET WORKSHEET
EXPENDITURES

ELECTIONS

		2022 BUDGET	**2023 BUDGET**
100-1400-523301	ADVERTISING	0	**500**
100-1400-523501	TRAVEL	0	**0**
100-1400-523701	EDUCATION AND TRAINING	0	**0**
100-1400-523850	CONTRACT LABOR	0	**4,000**
100-1400-531101	OFFICE SUPPLIES	0	**0**
100-1400-531106	GENERAL SUPPLIES AND MATERIALS	0	**0**
100-1400-573401	MISCELLANEOUS EXPENSES	0	**0**
		0	**4,500**

BUDGET WORKSHEET
EXPENDITURES

FINANCE

		2022 BUDGET	**2023 BUDGET**
100-1510-511101	REGULAR EMPLOYEES	173,000	**206,000**
100-1510-511301	OVERTIME	1,000	**500**
100-1510-512101	GROUP LIFE INSURANCE	1,500	**1,500**
100-1510-512102	GROUP DISABILITY INSURANCE	2,000	**2,000**
100-1510-512201	SOCIAL SECURITY(FICA)CONTRIB.	10,800	**13,000**
100-1510-512301	MEDICARE	2,500	**3,000**
100-1510-512401	RETIREMENT CONTRIBUTIONS	33,000	**43,000**
100-1510-512701	WORKERS COMPENSATION	200	**500**
100-1510-512901	EMPLOYEE PHYSICALS	50	**50**
100-1510-512902	EMPLOYEE DRUG SCREENING TESTS	150	**150**
100-1510-521000	AUDIT	37,000	**40,000**
100-1510-521101	OFFICIAL CODIFICATION	2,500	**2,500**
100-1510-521201	LEGAL FEES	50,000	**50,000**
100-1510-522000	CONTRACT SERVICES	25,000	**15,000**
100-1510-522201	REPAIRS AND MAINTENANCE (EQUIP	750	**750**
100-1510-522204	REPAIRS AND MAINTENANCE-BLDG &	750	**750**
100-1510-522320	RENTALS-EQUIPMENT LEASES	3,500	**7,000**
100-1510-523101	INSURANCE OTHER THAN BENEFITS	3,500	**3,500**
100-1510-523201	TELEPHONE	6,200	**9,500**
100-1510-523204	INTERNET SERVICES	600	**640**
100-1510-523205	POSTAGE	1,800	**2,400**
100-1510-523301	ADVERTISING	800	**1,200**
100-1510-523501	TRAVEL	1,500	**2,000**
100-1510-523601	DUES AND FEES	600	**600**
100-1510-523602	CREDIT CARD FEES	17,000	**18,000**
100-1510-523701	EDUCATION AND TRAINING	1,000	**1,000**
100-1510-531101	OFFICE SUPPLIES	3,000	**3,500**
100-1510-531106	GENERAL SUPPLIES AND MATERIALS	1,000	**1,200**
100-1510-531210	WATER/SEWERAGE	750	**500**
100-1510-531230	ELECTRICITY	7,500	**5,500**
100-1510-531601	SMALL TOOLS AND EQUIPMENT	0	**0**
100-1510-542300	CAPITAL OUTLAY	12,500	**15,000**
100-1510-542401	COMPUTERS	0	**2,215**
100-1510-552401	SELF-FUNDED INSURANCE (MEDICAL)	35,000	**54,000**
100-1510-581210	DEBT SERVICE	0	**0**
	TOTAL	436,450	**506,455**

COMPUTER - SERVER	12,500	
DRIVE THRU WINDOW		15,000

BUDGET WORKSHEET
EXPENDITURES

MUNICIPAL COURT

		2022 BUDGET	**2023 BUDGET**
100-2650-511101	REGULAR EMPLOYEES	10,800	**10,800**
100-2650-512201	SOCIAL SECURITY (FICA) CONTRIB	670	**670**
100-2650-512301	MEDICARE	150	**150**
100-2650-521200	MUNICIPAL COURT COSTS	25,000	**30,000**
100-2650-521201	LEGAL FEES	14,000	**14,000**
100-2650-522000	CONTRACT SERVICES	8,500	**6,000**
100-2650-523205	POSTAGE	200	**250**
100-2650-523201	TELEPHONE	400	**400**
100-2650-523501	TRAVEL	1,000	**1,000**
100-2650-523601	DUES	50	**50**
100-2650-523701	EDUCATION AND TRAINING	1,000	**1,000**
100-2650-531101	OFFICE SUPPLIES	1,000	**1,000**
100-2650-531106	GENERAL SUPPLIES AND MATERIALS	1,000	**1,500**
100-2650-542401	COMPUTERS	0	**0**
		63,770	**66,820**

BUDGET WORKSHEET
EXPENDITURES

		2022 BUDGET	**2023 BUDGET**
POLICE			
100-3200-511101	REGULAR EMPLOYEES	520,000	**600,000**
100-3200-511301	OVERTIME	20,000	**20,000**
100-3200-512101	GROUP LIFE INSURANCE	3,100	**3,500**
100-3200-512102	GROUP DISABILITY INSURANCE	3,100	**3,500**
100-3200-512201	SOCIAL SECURITY(FICA)CONTRIB	33,000	**38,000**
100-3200-512301	MEDICARE	7,800	**8,900**
100-3200-512401	RETIREMENT CONTRIBUTIONS	70,000	**80,000**
100-3200-512501	TUITION REIMBURSEMENT	0	**0**
100-3200-512701	WORKERS COMPENSATION	17,000	**17,500**
100-3200-512901	EMPLOYEE PHYSICALS	300	**300**
100-3200-512902	EMPLOYEE DRUG SCREENING TESTS	150	**250**
100-3200-512904	DRY CLEANING ALLOWANCE	400	**400**
100-3200-521205	PUBLIC RELATIONS	750	**750**
100-3200-521301	COMPUTER PROGRAMMING FEES	1,200	**1,200**
100-3200-522000	CONTRACT SERVICES	10,000	**10,500**
100-3200-522100	CONTRACT-COUNTY 911 SERVICES	75,000	**25,000**
100-3200-522201	REPAIRS & MAINTENANCE(EQUIPMEN	2,500	**2,500**
100-3200-522202	REPAIR & MAINTENANCE-VEHICLE	15,000	**17,000**
100-3200-522204	REPAIRS & MAINTENANCE-BLDG & G	4,000	**4,000**
100-3200-522320	RENTALS-EQUIPMENT LEASES	28,000	**33,900**
100-3200-523101	INSURANCE OTHER THAN BENEFITS	30,000	**35,000**
100-3200-523201	TELEPHONE	2,500	**2,500**
100-3200-523202	CELLULAR PHONES	3,100	**6,000**
100-3200-523204	INTERNET SERVICES	700	**700**
100-3200-523205	POSTAGE	300	**300**
100-3200-523301	ADVERTISING	1,300	**1,300**
100-3200-523501	TRAVEL	4,000	**4,500**
100-3200-523601	DUES AND FEES	750	**750**
100-3200-523701	EDUCATION & TRAINING	2,500	**3,000**
100-3200-523903	JAIL	11,000	**10,000**
100-3200-531101	OFFICE SUPPLIES	1,800	**1,800**
100-3200-531103	CHEMICALS	200	**200**
100-3200-531104	JANITORIAL SUPPLIES	1,200	**1,200**
100-3200-531105	UNIFORMS	4,400	**4,400**
100-3200-531106	GENERAL SUPPLIES AND MATERIALS	4,000	**6,000**
100-3200-531107	INVESTIGATIONS	3,000	**3,000**
100-3200-531220	NATURAL GAS	750	**750**
100-3200-531230	ELECTRICITY	7,500	**7,500**
100-3200-531270	GASOLINE/DIESEL	26,000	**40,000**
100-3200-531301	FOOD	600	**600**

BUDGET WORKSHEET
EXPENDITURES

POLICE

		2022 BUDGET	**2023 BUDGET**
100-3200-531401	BOOKS AND PERIODICALS	250	**300**
100-3200-531601	SMALL TOOLS AND EQUIPMENT	9,000	**9,000**
100-3200-531701	CANINE SUPPLIES & EXP	2,100	**2,100**
100-3200-532401	COMPUTERS	2,000	**2,000**
100-3200-542501	CAPITAL OUTLAY	70,000	**116,000**
100-3200-552401	SELF-FUNDED INSURANCE(MEDICAL)	80,000	**107,000**
100-3200-581210	DEBT SERVICE	18,000	**20,500**
		1,098,250	**1,253,600**

Police vehicle plus equipment	70,000	106,000
Tasers		10,000
	70,000	116,000

BUDGET WORKSHEET
EXPENDITURES

FIRE

		2022 BUDGET	**2023 BUDGET**
100-3500-511101	REGULAR EMPLOYEES	360,000	**405,000**
100-3500-511102	VOLUNTEER-CITY EMPLOYEES	10,000	**7,500**
100-3500-511301	OVERTIME	20,000	**20,000**
100-3500-512101	GROUP LIFE INSURANCE	2,000	**3,100**
100-3500-512102	GROUP DISABILITY INSURANCE	3,000	**3,900**
100-3500-512201	SOCIAL SECURITY(FICA)CONTRIB	22,500	**28,000**
100-3500-512301	MEDICARE	5,300	**6,600**
100-3500-512401	RETIREMENT CONTRIBUTIONS	60,000	**74,000**
100-3500-512701	WORKERS COMPENSATION	10,000	**12,000**
100-3500-512901	EMPLOYEE PHYSICALS	300	**300**
100-3500-512902	EMPLOYEE DRUG SCREENING TESTS	200	**200**
100-3500-512904	DRY CLEANING ALLOWANCE	250	**250**
100-3500-521205	PUBLIC RELATIONS	600	**600**
100-3500-521301	COMPUTER PROGRAMMING FEES	700	**700**
100-3500-522000	CONTRACT SERVICES	3,100	**3,100**
100-3500-522201	REPAIRS AND MAINTENANCE(EQUIPM	3,650	**2,600**
100-3500-522202	REPAIRS&MAINTENANCE(VEHICLE-PA	8,750	**7,600**
100-3500-522204	REPAIRS & MAINTENANCE-BLDG & G	6,700	**11,500**
100-3500-522310	FINGERPRINTING	100	**100**
100-3500-522320	RENTALS-EQUIPMENT LEASES	800	**800**
100-3500-523101	INSURANCE OTHER THAN BENEFITS	23,000	**25,000**
100-3500-523201	TELEPHONE	900	**1,200**
100-3500-523202	CELLULAR PHONES	460	**460**
100-3500-523204	INTERNET SERVICES	0	**500**
100-3500-523205	POSTAGE	100	**100**
100-3500-523301	ADVERTISING	200	**200**
100-3500-523501	TRAVEL	1,500	**1,500**
100-3500-523601	DUES AND FEES	1,500	**1,500**
100-3500-523701	EDUCATION AND TRAINING	1,200	**1,200**
100-3500-531101	OFFICE SUPPLIES	1,200	**1,200**
100-3500-531103	CHEMICALS	150	**150**
100-3500-531104	JANITORIAL SUPPLIES	1,000	**1,000**
100-3500-531105	UNIFORMS AND TURNOUT GEAR	8,000	**8,000**
100-3500-531106	GENERAL SUPPLIES AND MATERIALS	2,900	**3,400**
100-3500-531210	WATER SEWER	700	**700**
100-3500-531220	NATURAL GAS	900	**900**
100-3500-531230	ELECTRICITY	8,500	**8,500**
100-3500-531270	GASOLINE/DIESEL	5,500	**5,500**
100-3500-531301	FOOD	500	**500**
100-3500-531305	FOOD - INMATES	0	**0**

BUDGET WORKSHEET
EXPENDITURES

FIRE

		2022 BUDGET	**2023 BUDGET**
100-3500-531401	BOOKS AND PERIODICALS	1,200	**1,200**
100-3500-531500	BUILDING INSPECTION	500	**2,000**
100-3500-531601	SMALL TOOLS AND EQUIPMENT	5,250	**9,500**
100-3500-542401	COMPUTERS	1,500	**1,500**
100-3500-542501	CAPITAL OUTLAY	0	**0**
100-3500-552401	SELF-FUNDED INSURANCE(MEDICAL)	63,000	**63,000**
100-3500-581210	DEBT SERVICE	5,300	**3,400**
		652,910	**729,960**

Need to order - Fire Apparatus-Fire truck 600,000

BUDGET WORKSHEET
EXPENDITURES

ANIMAL CONTROL

		2022 BUDGET	**2023 BUDGET**
100-3910-511101	REGULAR EMPLOYEES	5,000	**7,000**
100-3910-512201	SOCIAL SECURITY(FICA)CONTRIB	310	**440**
100-3910-512301	MEDICARE	75	**100**
100-3910-512401	RETIREMENT CONTRIBUTIONS	0	**0**
100-3910-512701	WORKERS COMP	150	**150**
100-3910-522201	REPAIRS AND MAINTENANCE(EQUIPM	0	**0**
100-3910-522202	REPAIRS&MAINTENANCE-VEHICLES	700	**700**
100-3910-523101	INSURANCE OTHER THAN BENEFITS	0	**0**
100-3910-523201	TELEPHONE	200	**200**
100-3910-523202	CELLULAR PHONES	0	**0**
100-3910-523501	TRAVEL	0	**0**
100-3910-523701	EDUCATION AND TRAINING	500	**500**
100-3910-531101	OFFICE SUPPLIES	0	**0**
100-3910-531105	UNIFORMS	200	**200**
100-3910-531106	GENERAL SUPPLIES AND MATERIALS	0	**0**
100-3910-531270	GASOLINE/DIESEL	1,000	**1,250**
100-3910-531301	FOOD	75	**75**
100-3910-531601	SMALL TOOLS AND EQUIPMENT	750	**750**
100-3910-542501	CAPITAL EQUIPMENT	0	**0**
100-3910-581210	DEBT SERVICE	0	**0**
		8,960	**11,365**

BUDGET WORKSHEET
EXPENDITURES

		2022 BUDGET	**2023 BUDGET**
STREET DEPT			
100-4200-511101	REGULAR EMPLOYEES	255,000	**307,000**
100-4200-511301	OVERTIME	4,000	**1,500**
100-4200-512101	GROUP LIFE INSURANCE	2,700	**2,700**
100-4200-512102	GROUP DISABILITY INSURANCE	3,300	**3,300**
100-4200-512201	SOCIAL SECURITY(FICA)CONTRIB	16,100	**19,000**
100-4200-512301	MEDICARE	3,800	**4,500**
100-4200-512401	RETIREMENT CONTRIBUTIONS	35,000	**37,000**
100-4200-512701	WORKERS COMPENSATION	4,000	**4,500**
100-4200-512901	EMPLOYEE PHYSICALS	50	**50**
100-4200-512902	EMPLOYEE DRUG SCREENING TESTS	50	**50**
100-4200-521203	ENGINEERING	0	**0**
100-4200-522000	CONTRACT SERVICES	19,000	**20,000**
100-4200-522201	REPAIRS AND MAINTENANCE(EQUIP)	15,000	**15,000**
100-4200-522202	REPAIRS & MAINTENANCE-VEHICLES	6,500	**9,000**
100-4200-522204	REPAIRS & MAINTENANCE - BLDG	1,000	**1,000**
100-4200-522206	REPAIRS & MAINTENANCE(CEMETERY	20,000	**20,000**
100-4200-523101	INSURANCE OTHER THAN BENEFITS	12,000	**12,000**
100-4200-523201	TELEPHONE	700	**700**
100-4200-523202	CELLULAR PHONES	400	**400**
100-4200-523301	ADVERTISING	350	**350**
100-4200-523701	EDUCATION & TRAINING	250	**250**
100-4200-523801	LICENSES	0	**0**
100-4200-531101	OFFICE SUPPLIES	200	**250**
100-4200-531103	CHEMICALS	600	**600**
100-4200-531105	UNIFORMS	4,000	**4,000**
100-4200-531106	GENERAL SUPPLIES AND MATERIALS	5,000	**7,000**
100-4200-531210	WATER/SEWERAGE	2,700	**4,000**
100-4200-531230	ELECTRICITY	4,500	**4,500**
100-4200-531270	GASOLINE/DIESEL	14,000	**22,000**
100-4200-531601	SMALL TOOLS AND EQUIPMENT	1,200	**1,200**
100-4200-581210	DEBT SERVICE	12,900	**9,700**
100-4200-542501	CAPITAL OUTLAY	85,200	**113,300**
100-4200-552401	SELF-FUNDED INSURANCE(MEDICAL)	60,000	**70,000**
		589,500	**694,850**
	Paving - LMIG 22 (total $146800-90500)	73,200.00	56,300.00
	Paving - LMIG 23 -St Andrews		57,000.00
	Shelter	12,000.00	
		85,200.00	113,300.00

BUDGET WORKSHEET
EXPENDITURES

SHOP & MAINTENANCE

		2022 BUDGET	**2023 BUDGET**
100-4900-511101	REGULAR EMPLOYEES	96,000	**89,000**
100-4900-511301	OVERTIME	2,500	**2,500**
100-4900-512101	GROUP LIFE INSURANCE	750	**750**
100-4900-512102	GROUP DISABILITY INSURANCE	1,000	**1,000**
100-4900-512201	SOCIAL SECURITY(FICA)CONTRIBUT	6,200	**5,500**
100-4900-512301	MEDICARE	1,500	**1,300**
100-4900-512401	RETIREMENT CONTRIBUTIONS	28,000	**33,000**
100-4900-512701	WORKERS COMPENSATION	3,200	**4,000**
100-4900-512902	EMPLOYEE DRUG SCREENING TESTS	50	**50**
100-4900-522200	CONTRACT SERVICES	900	**500**
100-4900-522201	REPAIRS & MAINTENANCE EQUIP	2,500	**3,500**
100-4900-522202	REPAIRS AND MAINTENANCE-VEHICL	4,000	**4,000**
100-4900-522204	REPAIRS & MAINTENANCE(BLDG & G	500	**250**
100-4900-522320	RENTALS - EQUIPMENT LEASES	100	**150**
100-4900-523101	INSURANCE OTHER THAN BENEFITS	7,000	**8,000**
100-4900-523201	TELEPHONE	1,000	**1,200**
100-4900-523204	INTERNET SERVICES	750	**500**
100-4900-531101	OFFICE SUPPLIES	250	**250**
100-4900-531105	UNIFORMS	3,000	**3,000**
100-4900-531106	GENERAL SUPPLIES AND MATERIALS	7,500	**7,500**
100-4900-531220	NATURAL GAS	5,000	**5,500**
100-4900-531230	ELECTRICITY	9,000	**8,000**
100-4900-531270	GASOLINE/DIESEL	1,500	**4,000**
100-4900-531601	SMALL TOOLS AND EQUIPMENT	2,000	**2,000**
100-4900-531710	SANITATION	600	**600**
100-4900-542401	COMPUTERS	0	**0**
100-4900-542501	CAPITAL OUTLAY	0	**0**
100-4900-552401	SELF-FUNDED INSURANCE (MEDICAL	13,000	**20,000**
		197,800	**206,050**

BUDGET WORKSHEET
EXPENDITURES

NUTRITION

		2022 BUDGET	**2023 BUDGET**
100-5520-511101	REGULAR EMPLOYEES	38,000	**33,500**
100-5520-512101	GROUP LIFE INSURANCE	120	**120**
100-5520-512102	GROUP DISABILITY INSURANCE	330	**300**
100-5520-512201	SOCIAL SECURITY(FICA)CONTRIBUT	2,400	**2,080**
100-5520-512301	MEDICARE	550	**490**
100-5520-512401	RETIREMENT CONTRIBUTIONS	1,500	**500**
100-5520-512701	WORKERS COMPENSATION	2,300	**1,800**
100-5520-512901	EMPLOYEE PHYSICALS	0	**0**
100-5520-512902	EMPLOYEE DRUG SCREENING TESTS	50	**0**
100-5520-522000	CONTRACT SERVICES	180	**500**
100-5520-522101	CLEANING SERVICES	0	**0**
100-5520-522201	REPAIRS AND MAINTENANCE(EQUIPM	500	**500**
100-5520-522202	REPAIRS & MAINTENANCE(VEHICLE)	0	**0**
100-5520-522204	REPAIRS&MAINTENANCE(BLDG & GRO	2,000	**2,000**
100-5520-523101	INSURANCE OTHER THAN BENEFITS	3,500	**4,000**
100-5520-523201	TELEPHONE	900	**1,600**
100-5520-523204	INTERNET SERVICES	720	**0**
100-5520-523205	POSTAGE	0	**0**
100-5520-523301	ADVERTISING	0	**0**
100-5520-523501	TRAVEL	500	**500**
100-5520-523601	DUES AND FEES	0	**0**
100-5520-523701	EDUCATION AND TRAINING	500	**500**
100-5520-523801	LICENSES	0	**75**
100-5520-523850	CONTRACT LABOR	1,500	**1,500**
100-5520-531101	OFFICE SUPPLIES	1,500	**1,500**
100-5520-531104	JANITORIAL SUPPLIES	1,000	**1,000**
100-5520-531106	GENERAL SUPPLIES AND MATERIALS	500	**500**
100-5520-531107	EXP PURCH W/ UNITED WAY	0	**0**
100-5520-531210	WATER/SEWERAGE	650	**650**
100-5520-531220	NATURAL GAS	650	**800**
100-5520-531230	ELECTRICITY	4,500	**4,500**
100-5520-531270	GASOLINE/DIESEL	200	**0**
100-5520-531301	FOOD	50,000	**50,000**
100-5520-531602	EFSP GRANT EXPENSES	0	**0**
100-5520-531701	FOOD RELATED SR CITIZEN CENTER	1,000	**1,000**
100-5520-531710	SANITATION	250	**250**
100-5520-552401	SELF-FUNDED INSURANCE(MEDICAL)	12,000	**11,500**
		127,800	**121,665**

BUDGET WORKSHEET
EXPENDITURES

		2022 BUDGET	**2023 BUDGET**
ECONOMIC DEVELOPMENT & ASSISTANCE			
100-7500-521200	PROFESSIONAL-Engineer Review	0	**20,000**
100-7500-571010	DDA/CHAMBER FUNDING	25,000	**25,000**
	DILAPIDATED HOUSING PROGRAM	0	**30,000**
100-7500-571011	DOWNTOWN DEV AUTHORITY	35,000	**15,000**
100-7500-571012	PUBLIC RELATIONS	5,000	**7,500**
100-7500-571014	MARKET ON MAPLE	2,400	**1,500**
100-7500-571015	CONTINGENCY	0	**0**
		67,400	**99,000**
PURCHASE/CONTRACT SERVICES			
100-1595-521200	PROFESSIONAL	65,000	**0**
100-1595-523601	DUES AND FEES - RDC (comp plan)	6,750	**6,750**
100-1595-523602	DUES AND FEES - GMA	1,450	**1,650**
		73,200	**8,400**
CULTURAL/RECREATION			
100-6190-571010	ARTS COUNCIL - UTILITIES	370	**370**
100-6190-573017	DOWNTOWN FOUNTAIN - R&M	500	**500**
100-6190-573020	OUTDOOR THTR UTILITIES & MAINT.	5,000	**25,000**
100-6190-573030	CAIL CENTER UTILITIES & MAINT	7,000	**57,000**
		12,870	**82,870**
		153,470	**190,270**

BUDGET WORKSHEET
REVENUES & EXPENDITURES

SPLOST - 2013		2022	**2023**
REVENUES		BUDGET	**BUDGET**
321-337101	SPLOST PROCEEDS	0	**0**
321-361000	INTEREST REVENUES	0	**0**
		0	**0**

EXPENDITURES

321-1320-541400	UPGRADE CITY FACILITIES		**0**
321-4200-541400	TRANSPORTATION		**0**
321-4200-541500	PASSIVE PARKS & NATURE TRAIL	0	**0**
321-4200-541600	AIRPORT INFRASTRUCTURE	0	**0**
321-9000-611010	TRANSFER TO WTR/SWR (GEFA DEBT)	50,000	**0**
321-9000-611020	TRANSFER TO SOLID WST (GARB TRUCK)	0	**0**
		50,000	**0**

BUDGET WORKSHEET
REVENUES & EXPENDITURES

SPLOST - 2019		2022	**2023**
REVENUES		BUDGET	**BUDGET**
322-337101	SPLOST PROCEEDS	240,000	**280,000**
322-361000	INTEREST REVENUES	0	**0**
		240,000	**280,000**

EXPENDITURES

322-4200-541400	TRANSPORTATION-	16,900	**90,500**
322-3200-542210	PURCHASE OF HEAVY EQUIP/VEHICLES	0	**0**
322-3000-542500	PUBLIC SAFETY EQUIPMENT	0	**274,000**
	IMPROVE PUBLIC PARKS	0	**0**
322-1565-541300	IMPROVE DOWNTOWN INFRASTRUCTURE	0	**25,000**
322-9000-611010	TRANSFER TO WTR/SWR (GEFA DEBT)	70,000	**120,000**
		86,900	**509,500**

	Balance	654,000
Dec pmt	26,000	680,000
2023 revenues	280,000	960,000
GEFA debt	(120,000)	840,000
Public safety equipment	(274,000)	566,000
2022 paving Curtis, Academy, Bay(146800-56300)	(90,500)	475,500
downtown parking	(25,000)	450,500
		450,500

BUDGET WORKSHEET
REVENUES & EXPENDITURES

TSPLOST - Began October 2022		2022	**2023**
REVENUES		BUDGET	**BUDGET**
335-337101	TSPLOST PROCEEDS	0	**264,000**
335-361000	INTEREST REVENUES	0	**0**
		0	**264,000**

EXPENDITURES

335-4200-	ST ANDREWS COMMUNITY-PAVING	0	**100,000**
	MAPLE/ENNIS STREETSCAPE	0	**80,000**
		0	**180,000**

BUDGET WORKSHEET
REVENUES & EXPENDITURES

AMERICAN RESCUE PLAN

REVENUES		2022 BUDGET	**2023 BUDGET**
230-332100	ARP LOCAL FISCAL RECOVERY	460,000	**0**
230-361000	INTEREST REVENUES	500	**1,000**
		460,500	**1,000**

EXPENDITURES

230-9000-611000	TRANSFER TO GENERAL FUND	0	**0**
230-9000-611010	TRANSFER TO WATER SEWER	675,000	**282,000**
230-9000-611020	TRANSFER TO ELECTRIC	0	**0**
230-9000-611030	TRANSFER TO NATURAL GAS	0	**0**
		675,000	**282,000**

WELL 4 GENERATOR	$	150,000.00
BYPASS PUMP STATIONS	$	70,000.00
FIRE HYDRANT REPLACEMENTS	$	50,000.00
SEWER PIPE CAMERA SYSTEM	$	12,000.00
		282,000.00

BUDGET WORKSHEET
REVENUES & EXPENDITURES

HOTEL MOTEL REVENUES		2022 BUDGET	**2023 BUDGET**
275-314100	HOTEL/MOTEL TAX (8%)	24,500	**27,000**
		24,500	**27,000**

EXPENDITURES

275-7540-572001	CHAMBER CONTRACT (3.5%)	10,700	**11,800**
275-9000-611000	TRANSFER TO GENERAL FUND (3.0%)	9,200	**10,125**
275-6190-542501	PROJECT DEVELOPMENT (1.5%)	4,600	**5,075**
		24,500	**27,000**

BUDGET WORKSHEET
REVENUES & EXPENDITURES

CONFISCATED ASSETS		2022	**2023**
REVENUES		BUDGET	**BUDGET**
210-353100	CONFISCATED ASSETS	4,000	**1,000**
		0	**0**
		4,000	**1,000**

EXPENDITURES

210-2180-531107	INVESTIGATIONS	0	**0**
210-2180-542501	OTHER EQUIPMENT	4,000	**1,000**
210-2180-573000	CLERK OF SUPERIOR COURTS	0	**0**
		4,000	**1,000**

BUDGET WORKSHEET
REVENUES & EXPENDITURES

UDAG		2022	**2023**
REVENUES		BUDGET	**BUDGET**
290-361000	INTEREST REVENUE	1,000	**1,000**
290-361001	INTEREST REVENUE - LOAN	8,200	**6,000**
		9,200	**7,000**

EXPENDITURES

	LOAN INDUSTRIAL PARK- NATURAL GAS	0	**0**
		0	**0**

BUDGET WORKSHEET
REVENUES

		2022 BUDGET	**2023 BUDGET**
WATER/SEWER FUND			
REVENUES			
505-344210	WATER CHARGES	670,000	**655,000**
505-344219	SPRINKLERS	9,400	**9,400**
505-344220	MISCELLANEOUS INCOME	500	**500**
505-344250	SEWER CHARGES	660,000	**659,000**
505-344259	SEWER ONLY	2,500	**2,400**
505-344291	WATER TAP FEES	2,000	**2,000**
505-344292	LATE PMT PENALTIES W&S	24,000	**24,000**
505-344295	SEWER TAP FEES	2,000	**2,000**
505-346932	MISC SEWER INCOME	1,000	**500**
505-361000	INTEREST INCOME	100	**100**
505-331500	GRANT	1,800,000	**3,055,500**
505-334342	USDA LOAN	1,200,000	**0**
505-334341	GEFA LOAN/GRANT	488,500	**488,500**
505-331300	CDBG GRANT	0	**777,000**
505-391205	TRANSFER IN FROM ARP-W/S	675,000	**282,000**
505-391240	TRANSFER IN FROM SPLOST - GEFA DEBT	120,000	**120,000**
		5,655,000	**6,077,900**

BUDGET WORKSHEET
EXPENSES

		2022 BUDGET	**2023 BUDGET**
WATER/SEWER FUND - WASTE WATER			
EXPENSES			
505-4330-521203	ENGINEERING FEES	50,000	**0**
505-4330-522000	CONTRACT SERVICES	300,000	**330,000**
505-4330-522201	REPAIRS & MAINTENANCE(EQUIPMEN	1,000	**2,000**
505-4330-522202	REPAIRS & MAINTENANCE(VEHICLES	500	**500**
505-4330-522204	REPAIRS & MAINTENANCE(BLDG & G	500	**500**
505-4330-522205	R&M - OFFICE	0	**0**
505-4330-523101	INSURANCE OTHER THAN BENEFITS	30,000	**30,000**
505-4330-523201	TELEPHONE	1,100	**1,100**
505-4330-523202	CELLULAR PHONES	0	**0**
505-4330-523204	INTERNET	480	**500**
505-4330-523301	ADVERTISING	500	**500**
505-4330-531220	NATURAL GAS	300	**300**
505-4330-531230	ELECTRICITY	86,000	**80,000**
505-4330-531270	GASOLINE/DIESEL	0	**0**
505-4330-531301	FOOD - INMATE	0	**0**
505-4330-531601	SMALL TOOLS AND EQUIPMENT	0	**0**
505-4330-542501	CAPITAL OUTLAY	3,000,000	**3,300,000**
505-4330-581305	DEBT SERVICE	112,400	**105,000**
		3,582,780	**3,850,400**

WWTP upgrades **3,300,000**

BUDGET WORKSHEET
EXPENSES

		2022 BUDGET	**2023 BUDGET**
WATER/SEWER FUND			
EXPENSES			
505-4400-511101	REGULAR EMPLOYEES	142,000	**133,000**
505-4400-511301	OVERTIME	8,000	**10,000**
505-4400-512101	GROUP LIFE INSURANCE	1,000	**1,200**
505-4400-512102	GROUP DISABILITY INSURANCE	1,500	**1,500**
505-4400-512201	SOCIAL SECURITY(FICA)CONTRIBUT	9,300	**8,900**
505-4400-512301	MEDICARE	2,175	**2,100**
505-4400-512401	RETIREMENT CONTRIBUTIONS	37,000	**50,000**
505-4400-512701	WORKERS COMPENSATION	5,500	**6,000**
505-4400-512901	EMPLOYEE PHYSICALS	0	**50**
505-4400-512902	EMPLOYEE DRUG SCREENING TESTS	100	**100**
505-4400-521203	ENGINEERING FEES	5,000	**0**
505-4400-521206	MAP UPDATE	0	**0**
505-4400-521210	CONSULTANT	0	**0**
505-4400-521300	WATER TESTING	10,000	**10,000**
505-4400-521302	METER READING	0	**0**
505-4400-522000	CONTRACT SERVICES	42,000	**0**
505-4400-521301	COMPUTER PROGRAMMING FEES	0	**0**
505-4400-521000	AUDIT	3,000	**3,000**
505-4400-522201	REPAIRS AND MAINTENANCE(EQUIPM	7,000	**7,000**
505-4400-522202	REPAIRS&MAINTENANCE(VEHICLES-P	7,000	**7,000**
505-4400-522204	REPAIRS&MAINTENANCE(BLDG&GROUN	1,000	**500**
505-4400-522206	REPAIRS&MAINTENANCE(WATER MET)	10,000	**10,000**
505-4400-522207	REPAIRS&MAINTENANCE(DEEP WELL)	5,000	**0**
505-4400-522208	MAIN REPAIRS & EXTENSIONS	15,000	**10,000**
505-4400-522209	ROAD REPAIRS	30,000	**20,000**
505-4400-522210	REPAIRS & MAINT - PUMP STATION	8,000	**8,000**
505-4400-522320	RENTALS-EQUIPMENT LEASES	1,000	**1,000**
505-4400-523101	INSURANCE OTHER THAN BENEFITS	35,000	**30,000**
505-4400-523201	TELEPHONE	750	**750**
505-4400-523202	CELLULAR PHONES	250	**250**
505-4400-523204	INTERNET SERVICES	200	**0**
505-4400-523205	POSTAGE	6,500	**6,500**
505-4400-523301	ADVERTISING	500	**500**
505-4400-523501	TRAVEL	1,500	**1,500**
505-4400-523601	DUES AND FEES	1,500	**1,500**
505-4400-523701	EDUCATION AND TRAINING	2,500	**2,500**
505-4400-523801	LICENSES	300	**300**
505-4400-523850	CONTRACT LABOR	36,000	**36,000**

BUDGET WORKSHEET
EXPENSES

		2022 BUDGET	**2023 BUDGET**
505-4400-531101	OFFICE SUPPLIES	500	**500**
505-4400-531103	CHEMICALS	11,000	**11,000**
505-4400-531104	JANITORIAL SUPPLIES	0	**0**
505-4400-531105	UNIFORMS	2,000	**3,000**
505-4400-531106	GENERAL SUPPLIES AND MATERIALS	22,000	**25,000**
505-4400-531210	WATER SEWER	0	**0**
505-4400-531220	NATURAL GAS	1,700	**2,000**
505-4400-531230	ELECTRICITY	7,500	**80,000**
505-4400-531270	GASOLINE/DIESEL	9,000	**12,000**
505-4400-531401	BOOKS & PERIODICALS	0	**0**
505-4400-531601	SMALL TOOLS AND EQUIPMENT	8,500	**7,500**
505-4400-542401	COMPUTERS	1,000	**1,000**
505-4400-542501	CAPITAL OUTLAY	1,163,500	**1,547,500**
505-4400-552401	SELF-FUNDED INSURANCE(MEDICAL)	27,000	**27,000**
505-4400-581301	DEBT SERVICE	59,000	**40,000**
	Total Before Transfers	1,748,275	**2,125,650**
505-9000-611000	OPER TRANSFER TO GEN FUND	323,945	**101,850**
		2,072,220	**2,227,500**

WATER & SEWER TOTAL EXPENSES	5,655,000	**6,077,900**
	0	**0**
Sewer line-Camelia & new development	355,000	
Fire hydrant & water meter replacement	115,000	**50,000**
Sewer Vacuum Truck	55,000	
Sewer camera		**12,000**
Well 4 Generator		**150,000**
Replace Water Meters		**488,500**
Pump bypass & mobile pump		**70,000**
CDBG sewer lines		**777,000**
	0	**1,547,500**

BUDGET WORKSHEET
REVENUES

		2022 BUDGET	**2023 BUDGET**
ELECTRIC FUND			
REVENUES			
510-344311	RESIDENTIAL ELECTRIC CHARGES	2,900,000	**2,900,000**
510-344312	COM/IND ELECTRIC UNDER 500	2,250,000	**2,250,000**
510-344313	COM/IND ELECTRIC OVER 500	300,000	**350,000**
510-344314	HEAVY INDUSTRIAL ELEC OVER 500	21,100,000	**39,980,000**
510-344315	AGRI SS ELECTRIC	120,000	**120,000**
510-344316	BOARD OF EDUCATION-ELECTRIC	500,000	**500,000**
510-344320	SEVEN CITIES	1,930,000	**0**
510-344350	STREET LIGHTS-BILLING	135,000	**135,000**
510-344360	POLE RENT	35,000	**35,000**
510-346912	UNDERGROUND SERVICE FEE	1,000	**1,000**
510-346921	LATE PMT PENALTY ELECTRIC	65,000	**65,000**
510-346931	RECONNECT FEES	18,000	**18,000**
510-346932	MISCELLANEOUS INCOME	5,000	**5,000**
510-361000	INTEREST INCOME	1,000	**5,000**
510-361001	INVESTMENT GAIN/LOSS	1,000	**0**
510-346950	GA PUBLIC WEB	0	**0**
510-389002	MEAG REFUND	100,000	**100,000**
510-389003	FLEX ACCOUNT/muni comp	0	**0**
510-389005	GENERATION TRUST	0	**0**
510-389006	OFF SYSTEM SALES	5,000	**5,000**
510-393500	LEASE PURCHASE/CAPITAL LEASE	165,000	
		29,631,000	**46,469,000**

BUDGET WORKSHEET
EXPENSES

		2022 BUDGET	**2023 BUDGET**
ELECTRIC FUND			
EXPENSES			
510-4600-511101	REGULAR EMPLOYEES	349,000	**349,000**
510-4600-511301	OVERTIME	30,000	**30,000**
510-4600-512101	GROUP LIFE INSURANCE	2,200	**3,050**
510-4600-512102	GROUP DISABILITY INSURANCE	3,400	**3,400**
510-4600-512201	SOCIAL SECURITY(FICA)CONTRIB	24,000	**24,000**
510-4600-512301	MEDICARE	5,500	**5,500**
510-4600-512401	RETIREMENT CONTRIBUTIONS	80,000	**80,000**
510-4600-512701	WORKERS COMPENSATION	9,000	**12,000**
510-4600-512901	EMPLOYEE PHYSICALS	100	**100**
510-4600-512902	EMPLOYEE DRUG SCREENING TESTS	100	**100**
510-4600-521203	ENGINEERING FEES	10,000	**10,000**
510-4600-521206	MAP UPDATE	0	**0**
510-4600-521300	METER TESTING	7,500	**7,500**
510-4600-521301	COMPUTER PROGRAMMING FEES	1,000	**1,000**
510-4600-522000	CONTRACT SERVICES	2,000	**4,000**
510-4600-522201	R&M (EQUIP	6,000	**7,500**
510-4600-522202	R&M(VEHICLE)	25,000	**25,000**
510-4600-522204	R&M(BLDG&GNDS)	500	**500**
510-4600-522320	RENTALS-EQUIPMENT LEASES	2,000	**2,000**
510-4600-523101	INSURANCE OTHER THAN BENEFITS	22,000	**23,000**
510-4600-523201	TELEPHONE	500	**850**
510-4600-523202	CELLULAR PHONES	1,600	**1,700**
510-4600-523204	INTERNET	400	**400**
510-4600-523205	POSTAGE	2,500	**3,000**
510-4600-523301	ADVERTISING	300	**300**
510-4600-523501	TRAVEL	2,000	**2,000**
510-4600-523601	DUES AND FEES	800	**800**
510-4600-523701	EDUCATION AND TRAINING	3,500	**4,000**
510-4600-523801	LICENSES	600	**600**
510-4600-523850	CONTRACT LABOR	5,000	**5,000**
510-4600-531101	OFFICE SUPPLIES	500	**650**
510-4600-531102	ELECTRICAL SYSTEM PARTS & MTL	0	**0**
510-4600-531103	CHEMICALS	1,500	**750**
510-4600-531104	JANITORIAL SUPPLIES	0	**0**
510-4600-531105	UNIFORMS	1,400	**2,000**
510-4600-531106	GENERAL SUPPLIES AND MATERIALS	65,000	**225,000**
510-4600-531115	ELECTRICAL SYSTEM METER&REPAIR	9,000	**1,000**
510-4600-531210	WATER/SEWER	700	**700**
510-4600-531220	NATURAL GAS	700	**500**

BUDGET WORKSHEET
EXPENSES

		2022 BUDGET	**2023 BUDGET**
ELECTRIC FUND			
EXPENSES			
510-4600-531230	ELECTRICITY	6,000	**6,000**
510-4600-531270	GASOLINE/DIESEL	15,000	**25,000**
510-4600-531521	ELECTRICITY PURCHASED	26,332,000	**41,951,000**
510-4600-531601	SMALL TOOLS AND EQUIPMENT	3,000	**3,000**
510-4600-531710	SANITATION	1,440	**1,500**
510-4600-542301	FURNITURE & FIXTURES	0	**0**
510-4600-542401	COMPUTERS	0	**0**
510-4600-542501	CAPITAL OUTLAY	376,000	**310,000**
510-4600-552401	SELF-FUNDED INSURANCE(MEDICAL)	65,000	**65,000**
510-4600-573100	DEBT SERVICE	30,000	**33,000**
510-4600-573150	RESERVES-MCT	500,000	**884,500**
	TOTAL BEFORE TRANSFERS	28,003,740	**44,115,900**
510-9000-611000	OPER TRANSFER TO GENERAL FUND	1,627,260	**2,353,100**
	TOTAL	29,631,000	**46,469,000**

Mid sized bucket truck (60 feet) replacing #10	165,000	
Meter replacements & AMI	200,000	200,000
Fault Detector	5,000	
computers	6,000	
Pole replacement		30,000
Tree trimming		80,000
	376,000	310,000

BUDGET WORKSHEET
REVENUES

		2022 BUDGET	**2023 BUDGET**
GAS FUND			
REVENUES			
515-344411	RESIDENTIAL NATURAL GAS CHARGE	220,000	**235,000**
515-344412	COM/IND GAS	229,000	**265,000**
515-344413	AG/CM/ID GAS	75,000	**90,000**
515-344414	INTERRUPTIBLE	2,900,000	**700,000**
515-344415	GAS FIRM	50,000	**150,000**
515-344420	GAS TAP FEES	150	**150**
515-346911	GAS APPLICATION FEES	20	**20**
515-346912	GAS SERVICE FEE	1,500	**1,500**
515-346921	LATE PMT PENALTY GAS	12,000	**12,000**
515-346932	MISCELLANEOUS INCOME	500	**500**
515-389002	MGAG REFUND	50,000	**50,000**
515-389010	UTILITY SCRAP FUND	0	**0**
	FEDERAL EDA GRANT	0	**0**
	UDAG LOAN-GAS LINE EXT	0	**0**
		3,538,170	**1,504,170**

BUDGET WORKSHEET
EXPENSES

		2022 BUDGET	**2023 BUDGET**
GAS FUND			
EXPENSES			
515-4700-511101	REGULAR EMPLOYEES	120,000	**135,000**
515-4700-511301	OVERTIME	1,500	**750**
515-4700-512101	GROUP LIFE INSURANCE	600	**700**
515-4700-512102	GROUP DISABILITY INSURANCE	850	**1,000**
515-4700-512201	SOCIAL SECURITY(FICA)CONTRIB	7,440	**8,300**
515-4700-512301	MEDICARE	1,750	**1,950**
515-4700-512401	RETIREMENT CONTRIBUTIONS	18,000	**24,000**
515-4700-512701	WORKERS COMPENSATION	3,000	**3,000**
515-4700-512901	EMPLOYEE PHYSICALS	0	**0**
515-4700-512902	EMPLOYEE DRUG SCREENING TESTS	50	**50**
515-4700-521203	ENGINEERING FEES	0	**0**
515-4700-521206	MAP UPDATE	10,000	**5,000**
515-4700-521210	CONSULTANT	10,000	**2,500**
515-4700-521300	METER TESTING	4,000	**2,500**
515-4700-521303	CATHODIC & LEAK SURVERY	10,000	**10,000**
515-4700-521304	REGULATORY COMPLIANCE	5,000	**2,500**
515-4700-522201	REPAIRS AND MAINTENANCE(EQUIPM	2,500	**500**
515-4700-522202	REPAIRS&MAINTENANCE(VEHICLES/P	2,500	**2,500**
515-4700-522204	REPAIRS & MAINTENANCE(BLGD&GND	500	**500**
515-4700-522320	RENTALS-EQUIPMENT LEASES	1,800	**500**
515-4700-523101	INSURANCE OTHER THAN BENEFITS	4,000	**6,700**
515-4700-523201	TELEPHONE	1,700	**1,700**
515-4700-523202	CELLULAR PHONES	480	**470**
515-4700-523204	INTERNET	0	**0**
515-4700-523205	POSTAGE	3,000	**3,000**
515-4700-523301	ADVERTISING/PUBLIC AWARENESS	1,000	**1,000**
515-4700-523501	TRAVEL	2,000	**2,000**
515-4700-523601	DUES AND FEES	1,000	**1,000**
515-4700-523701	EDUCATION AND TRAINING	1,000	**1,000**
515-4700-523801	LICENSES	0	**0**
515-4700-523850	CONTRACT LABOR	0	**0**
515-4700-531101	OFFICE SUPPLIES	250	**250**
515-4700-531102	GAS SYSTEM PARTS & MATERIALS	0	**0**
515-4700-531103	CHEMICALS	500	**500**
515-4700-531104	JANITORIAL SUPPLIES	0	**0**
515-4700-531105	UNIFORMS	800	**1,000**
515-4700-531106	GENERAL SUPPLIES AND MATERIALS	10,000	**5,000**
515-4700-531115	GAS SYS METERS & REPAIR	50,000	**15,000**
515-4700-531120	GAS SAFETY SUPPLIES	1,000	**1,000**

BUDGET WORKSHEET
EXPENSES

		2022 BUDGET	**2023 BUDGET**
GAS FUND			
EXPENSES			
515-4700-531230	ELECTRICITY	1,000	**1,000**
515-4700-531270	GASOLINE/DIESEL	3,000	**4,000**
515-4700-531521	NATURAL GAS PURCHASED	3,022,000	**1,180,800**
515-4700-531523	STATESBORO-KING GAS	19,000	**0**
515-4700-531601	SMALL TOOLS AND EQUIPMENT	750	**500**
515-4700-542501	CAPITAL OUTLAY	100,000	**0**
515-4700-552401	SELF-FUNDED INSURANCE(MEDICAL)	15,000	**20,000**
515-4700-581210	DEBT SERVICE	0	**44,200**
	Total Before Transfers	3,436,970	**1,491,370**
515-9000-611000	OPER TRANSFER FROM GAS TO GF	101,200	**12,800**
		3,538,170	**1,504,170**

Capital - gas line extension 100,000

BUDGET WORKSHEET
REVENUES

SOLID WASTE - REVENUES

		2022 BUDGET	**2023 BUDGET**
541-344111	RESIDENTIAL REFUSE COLLECTION	320,500	**321,000**
541-344112	COMMERCIAL REFUSE COLLECTION	32,000	**28,500**
541-344114	COMMERCIAL DUMPSTER FEE	168,000	**172,000**
541-344117	LARGE LOAD PICK UP FEE	0	**0**
541-344118	MISCELLANEOUS CHARGES	0	**0**
541-344191	LATE PMT PENALTY - SOLID WASTE	6,500	**6,500**
541-393500	LEASE PURCHASE	0	**0**
		527,000	**528,000**

BUDGET WORKSHEET
EXPENSES

SOLID WASTE

		2022 BUDGET	**2023 BUDGET**
541-4521-522000	CONTRACT SERVICES	454,000	**524,000**
	Totals before transfers	454,000	**524,000**
541-9000-611000	TRANSFER TO GENERAL FUND	73,000	**4,000**
		527,000	**528,000**

BUDGET WORKSHEET
EXPENSES

		2022 BUDGET	**2023 BUDGET**
YARD WASTE			
541-4521-522000	CONTRACT SERVICES	0	**0**
541-4585-581210	DEBT SERVICE		**0**
		0	**0**
TOTAL SOLID & YARD WASTE		527,000	**528,000**