


# City of Tifton, GA

*Adopted Budget for FY 2024*

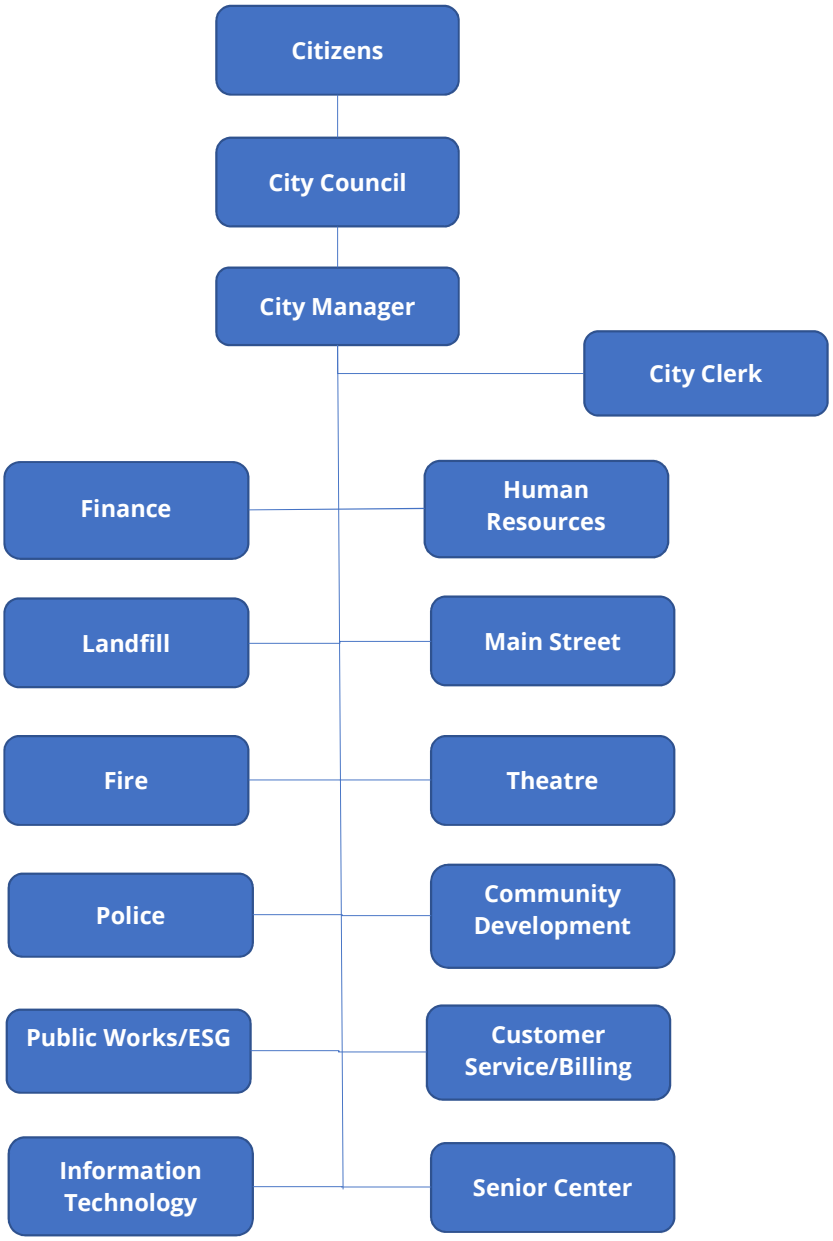
*Approved June 20, 2023*

*July 1, 2023 - June 30, 2024*

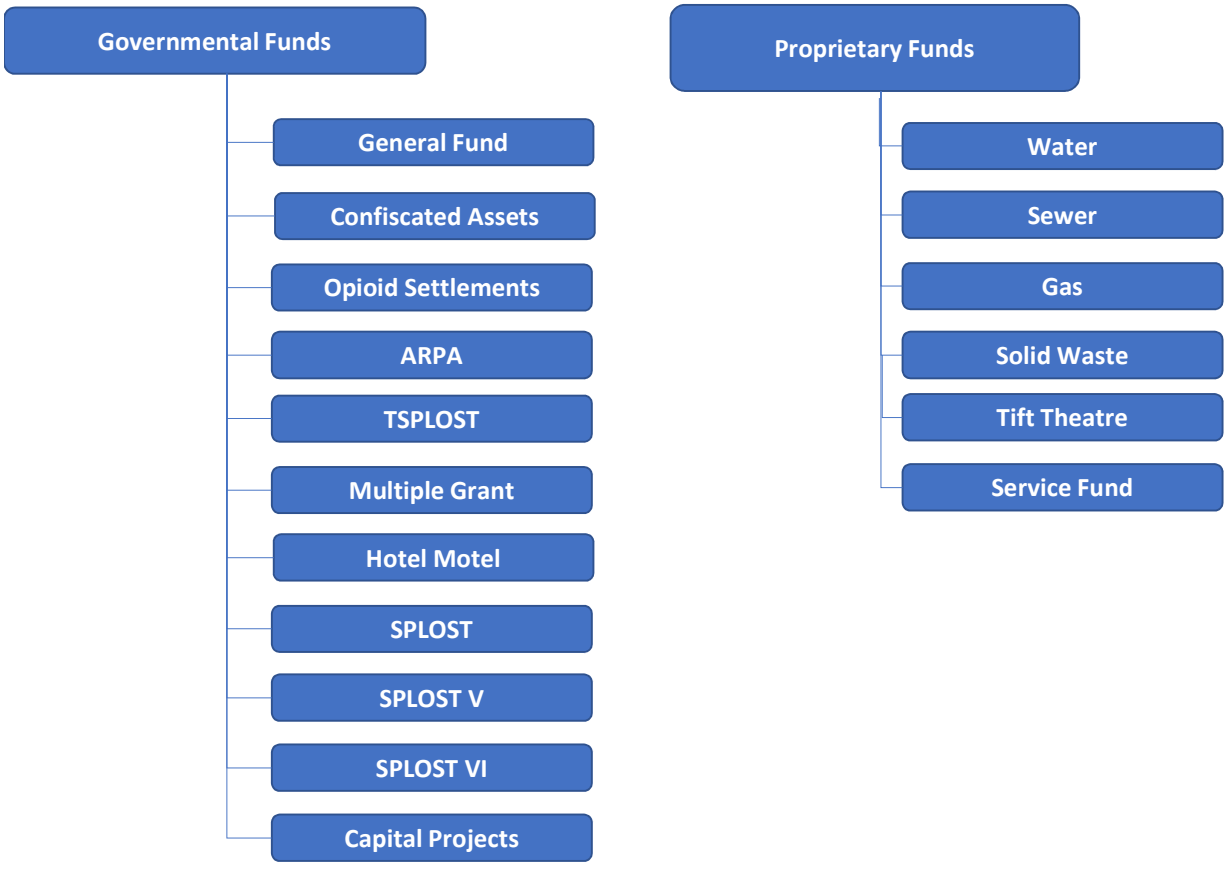
# Budget Calendar for FY 2024

| |
|---|
| **February** |
| Friday - 2/3/23 Budget schedule posted |
| Monday - 2/6 - 2/24/23 Update 5 YR Capital Plan |
| Monday - 2/6 - 3/10/23 Create Department Budgets and Post in budget template |
| **March** |
| Monday - 3/27 - 3/31/2023 Departments meet with City Manager to Review FY 2024 Budget |
| **May** |
| Wednesday - 5/3/23 1st Ad for budget transmittal, public hearing and budget adoption |
| Monday - 5/15/23 Budget transmittal to City Council |
| Wednesday - 5/24/2023 - 2nd Budget Ad for public hearing and budget adoption |
| **June** |
| Monday - 6/05/23 Budget Presentation to Council at 4:00pm. |
| Monday - 6/05/23 Public Hearing for the FY 2024 proposed budget at 5:30p.m. |
| Tuesday - 6/20/23 Adopt FY 2024 Budget at City Council Meeting |

# City of Tifton
## Organization Chart



# City of Tifton
# Fund Structure



# City of Tifton

## FY 2023 vs. FY 2024 By Funds

| Funds | FY 2023 Budget | FY 2024 Proposed Budget | Difference |
|---|---|---|---|
| General Fund | 16,434,370 | 19,701,030 | 3,266,660 |
| | **16,434,370** | **19,701,030** | **3,266,660** |
| **Enterprise Funds** | | | |
| Water Fund | 3,613,960 | 5,575,810 | 1,961,850 |
| Sewer Fund | 4,452,980 | 5,251,160 | 798,180 |
| Gas Fund | 5,519,000 | 6,661,230 | 1,142,230 |
| SWCD/Landfill Fund | 4,187,040 | 6,357,140 | 2,170,100 |
| **Total Enterprise Funds** | **17,772,980** | **23,845,340** | **6,072,360** |
| | | | |
| **Capital, Grants and Special Projects Funds** | | | |
| ARPA Fund | 3,145,460 | 7,790,830 | 4,645,370 |
| Capital Project Fund | 2,509,800 | 492,860 | (2,016,940) |
| Hotel/Motel Fund | 1,337,750 | 1,810,500 | 472,750 |
| Multiple Grant Fund | 276,650 | 5,627,140 | 5,350,490 |
| SPLOST Fund | 1,152,000 | 1,099,950 | (52,050) |
| SPLOST V Fund | 2,609,480 | 2,694,000 | 84,520 |
| SPLOST VI Fund | 6,680,000 | 7,093,300 | 413,300 |
| TSPLOST Fund | 1,060,000 | 1,556,800 | 496,800 |
| **Total Capital, Grants and Special Projects funds** | **18,771,140** | **28,165,380** | **9,394,240** |
| | | | |
| **Other Funds** | | | |
| Theatre Fund | 203,500 | 601,500 | 398,000 |
| Opioid Settlements Fund | - | 46,500 | 46,500 |
| Confiscated Assets Fund | 30,000 | 50,000 | 20,000 |
| Customer Service Fund | 606,050 | 545,220 | (60,830) |
| **Total Other Funds** | **839,550** | **1,243,220** | **403,670** |
| | **53,818,040** | **72,954,970** | **19,136,930** |

**City of Tifton**

**Budget Summary by Fund and Department**

The table below summarizes the proposed budget at the legal level of control. The budget resolution defines the rules for transfers within departmental budgets. Any other change to the budget requires City Council action. The information in the subsequent departmental sections delineates specific line item and capital projects budgets for the council to evaluate and approve the departmental budgets.

| | **General Fund** | | |
|---|---|---|---|
| | Revenues | FYE 2023 | FYE 2024 |
| 31 | Taxes | 11,783,350 | 12,287,680 |
| 32 | Licenses & Permits | 499,980 | 389,140 |
| 33 | Intergovernmental | 152,480 | 176,200 |
| 34 | Charges for Services | 382,050 | 440,900 |
| 35 | Fines & Forfeitures | 567,910 | 840,700 |
| 36 | Investment Income | 247,590 | 288,000 |
| 37 | Contributions & Donations | 4,000 | 2,000 |
| 38 | Miscellaneous | 122,760 | 88,780 |
| 39 | Other Financing Sources | 2,674,250 | 5,187,630 |
| | Total Revenues General Fund | 16,434,370 | 19,701,030 |

| | Expenditures | FYE 2023 | FYE 2024 |
|---|---|---|---|
| 1110 | Council | 149,160 | 155,480 |
| 1320 | Management | 422,630 | 274,400 |
| 1500 | General Government Admin | 1,125,190 | 989,900 |
| 1511 | Finance Dept | 585,320 | 589,020 |
| 1535 | Management Information Systems | 461,820 | 698,570 |
| 1540 | Human Resources | 204,630 | 228,270 |
| 1570 | Marketing & Communications | 15,700 | 65,710 |
| 2650 | Municipal Court | 216,680 | 216,920 |
| 3223 | Police Dept | 5,632,670 | 6,045,760 |
| 3500 | Fire Dept | 2,988,200 | 3,888,440 |
| 4100 | Public Works Dept | 477,950 | 2,213,420 |
| 4101 | ESG Operations-Street | 1,762,150 | 1,863,700 |
| 4903 | Building Maintenance Depart | 46,120 | 44,090 |
| 4904 | ESG Operations-Building Maint | 138,570 | 140,700 |
| 4910 | Shop | 48,970 | 49,160 |
| 4911 | ESG Shop | 269,880 | 279,700 |
| 4950 | Cemetery | 50,790 | 40,900 |
| 4951 | ESG Operations-Cemetary | 190,960 | 197,800 |
| 5520 | Senior Citizens Center | 319,110 | 317,850 |
| 7450 | Community Development | 633,930 | 652,240 |
| 7520 | Urban Redevelopment/Community Improvemen | 112,610 | 97,570 |
| 7540 | Main Street | 130,310 | 128,410 |
| 7541 | Tourism & Economic Development | 101,860 | 98,370 |
| 8001 | Financial Dept-Gen | 320,160 | 87,840 |
| 9000 | Other Financing Uses | 29,000 | 336,810 |
| | Total Appropriations | 16,434,370 | 19,701,030 |

**City of Tifton**

**Budget Summary by Fund and Department**

| 210 | Confiscated Assets Fund | | |
|---|---|---|---|
| | Revenues | FYE 2023 | FYE 2024 |
| 35 | Fines & Forfeitures | 30,000 | 50,000 |
| | Total Revenues-Confiscated Assets Fund | 30,000 | 50,000 |
| | | | |
| | Expenditures | FYE 2023 | FYE 2024 |
| 3223 | Police Dept | 30,000 | 50,000 |
| | Total Expenditures-Confiscated Assets Fund | 30,000 | 50,000 |

| 213 | Opioid Settlement Fund | | |
|---|---|---|---|
| | Revenues | FYE 2023 | FYE 2024 |
| 35 | Fines/Settlements | - | 6,000 |
| 39 | Use of Fund Balance | | 40,500 |
| | Total Revenues - Opioid Settlement Fund | - | 46,500 |
| | | | |
| | Expenditures | FYE 2023 | FYE 2024 |
| 3223 | Police Dept | - | 23,250 |
| 3500 | Fire Dept | - | 23,250 |
| | Total Expenditures-Opioid Settlement Fund | - | 46,500 |

| 230 | American Rescue Plan Act (ARPA) Fund | | |
|---|---|---|---|
| | Revenues | FYE 2023 | FYE 2024 |
| 33 | Intergovernmental | 3,143,960 | 3,770,000 |
| 36 | Investment Income | 1,500 | 180,000 |
| 39 | Use of Fund Balance | - | 3,840,830 |
| | Total Revenues-ARPA Fund | 3,145,460 | 7,790,830 |
| | | | |
| | Expenditures | FYE 2023 | FYE 2024 |
| 1500 | General Government Admin | 814,720 | 869,370 |
| 1540 | Human Resources | 1,800 | - |
| 3223 | Police Dept | 331,970 | - |
| 4330 | Sewer Projects | - | 1,575,000 |
| 4410 | Water-City Only | 1,996,970 | 2,195,000 |
| 8000 | Contingency | | 3,151,460 |
| | Total Expenditures-ARPA Fund | 3,145,460 | 7,790,830 |

**City of Tifton**

**Budget Summary by Fund and Department**

| 235 | TSPLOST Fund | | |
|---|---|---|---|
| | Revenues | FYE 2023 | FYE 2024 |
| 31 | Taxes | 280,000 | 325,200 |
| 36 | Investment Income | - | 21,600 |
| 39 | Other Financing Sources | 780,000 | 1,210,000 |
| | Total Revenues-TSPLOST Fund | 1,060,000 | 1,556,800 |
| | | | |
| | Expenditures | FYE 2023 | FYE 2024 |
| 4210 | Street Dept | 1,060,000 | 1,556,800 |
| | Total Expenditures-TSPLOST Fund | 1,060,000 | 1,556,800 |

| 250 | Multiple Grant Fund | | |
|---|---|---|---|
| | Revenues | FYE 2023 | FYE 2024 |
| 33 | Intergovernmental | 264,650 | 5,042,140 |
| 37 | Contributions & Donations | 12,000 | 265,000 |
| 39 | Use of Fund Balance | - | 320,000 |
| | Total Revenues- Multiple Grant Fund | 276,650 | 5,627,140 |
| | | | |
| | Expenditures | FYE 2023 | FYE 2024 |
| 1500 | General Government | - | 1,615,140 |
| 1540 | Human Resources | 7,000 | 10,000 |
| 3223 | Police Dept | 10,000 | 27,000 |
| 3500 | Fire Dept | 10,000 | 630,000 |
| 4100 | Public Works Dept | 244,650 | 500,000 |
| 4330 | Sewer Dept | - | 1,200,000 |
| 4410 | Water Dept | - | 1,200,000 |
| 7310 | CHIP Grant | - | 440,000 |
| 7450 | Community Development | 500 | - |
| 7636 | DNR EPD Tire Amnesty Grant | 4,500 | 5,000 |
| | Total Expenditures-Multiple Grant Fund | 276,650 | 5,627,140 |

| 275 | Hotel Motel Tax Fund | | |
|---|---|---|---|
| | Revenues | FYE 2023 | FYE 2024 |
| 31 | Taxes | 1,329,000 | 1,743,000 |
| 36 | Investment Income | 1,250 | 60,000 |
| 39 | Other Financing Sources | 7,500 | 7,500 |
| | Total Revenues - Hotel Motel Tax Fund | 1,337,750 | 1,810,500 |
| | | | |
| | Expenditures | FYE 2023 | FYE 2024 |
| 7541 | Tourism & Economic Development | 1,057,750 | 1,355,250 |
| 7541 | Other Financing Uses | 280,000 | 455,250 |
| | Total Expenditures - Hotel Motel Tax Fund | 1,337,750 | 1,810,500 |

**City of Tifton**

**Budget Summary by Fund and Department**

| 320 | SPLOST Fund | | |
|---|---|---|---|
| | Revenues | FYE 2023 | FYE 2024 |
| 39 | Other Financing Sources | 1,152,000 | 1,099,950 |
| | Total Revenues - SPLOST Fund | 1,152,000 | 1,099,950 |
| | | | |
| | Expenditures | FYE 2023 | FYE 2024 |
| 4100 | Public Works Dept | 1,152,000 | 1,099,950 |
| | Total Expenditures - SPLOST Fund | 1,152,000 | 1,099,950 |

| 325 | SPLOST V Fund | | |
|---|---|---|---|
| | Revenues | FYE 2023 | FYE 2024 |
| 36 | Investment Income | - | 84,000 |
| 39 | Other Financing Sources | 2,609,480 | 2,610,000 |
| | Total Revenues - SPLOST V Fund | 2,609,480 | 2,694,000 |
| | | | |
| | Expenditures | FYE 2023 | FYE 2024 |
| 1535 | Management Information Systems | 177,000 | - |
| 3500 | Fire Dept | 70,000 | 150,000 |
| 4100 | Public Works Dept | 457,600 | - |
| 4330 | Sewer Dept | - | 1,535,000 |
| 5520 | Senior Center | - | 35,000 |
| 8000 | Contingency | 1,904,880 | 974,000 |
| | Total Expenditures - SPLOST V Fund | 2,609,480 | 2,694,000 |

| 330 | SPLOST VI Fund | | |
|---|---|---|---|
| | Revenues | FYE 2023 | FYE 2024 |
| 33 | Intergovernmental | 3,680,000 | 3,900,000 |
| 36 | Investment Income | - | 264,000 |
| 39 | Other Financing Sources | 3,000,000 | 2,929,300 |
| | Total Revenues - SPLOST VI Fund | 6,680,000 | 7,093,300 |
| | | | |
| | Expenditures | FYE 2023 | FYE 2024 |
| 1500 | General Government Admin | 620,840 | 1,227,700 |
| 3500 | Fire Dept | 216,000 | - |
| 4100 | Public Works Dept | 1,158,170 | 200,000 |
| 4250 | StormWater | - | 925,000 |
| 4330 | Sewer | 3,150,000 | 445,000 |
| 4410 | Water-City Only | 1,534,990 | 1,300,000 |
| 8000 | Contingency | - | 2,995,600 |
| | Total Expenditures - SPLOST VI Fund | 6,680,000 | 7,093,300 |

**City of Tifton**

**Budget Summary by Fund and Department**

| 351 | Capital Projects Fund | | |
|---|---|---|---|
| | Revenues | FYE 2023 | FYE 2024 |
| 36 | Investment Income | - | 100,000 |
| 39 | Other Financing Sources | 2,509,800 | 392,860 |
| | Total Revenues - Capital Projects Fund | 2,509,800 | 492,860 |

| | Expenditures | FYE 2023 | FYE 2024 |
|---|---|---|---|
| 1500 | General Government Admin | 70,000 | - |
| 3223 | Police Dept | 314,630 | - |
| 3500 | Fire Dept | 157,360 | - |
| 4100 | Public Works Dept | 310,000 | - |
| 4330 | Sewer | 280,000 | - |
| 4410 | Water-City Only | 295,000 | - |
| 4530 | Landfill | 130,000 | - |
| 4700 | Gas Operating | 80,000 | - |
| 7450 | Community Development | 42,000 | - |
| 9000 | Debt Service | 830,810 | 492,860 |
| | Total Expenditures - Capital Projects Fund | 2,509,800 | 492,860 |

| 505 | Water Fund | | |
|---|---|---|---|
| | Revenues | FYE 2023 | FYE 2024 |
| 34 | Charges for Services | 3,608,960 | 3,915,810 |
| 36 | Investment Income | 5,000 | 200,000 |
| 39 | Fund Balance | - | 1,460,000 |
| | Total Revenues - Water Fund | 3,613,960 | 5,575,810 |

| | Expenses | FYE 2023 | FYE 2024 |
|---|---|---|---|
| 4410 | Water-City Only | 1,660,790 | 3,732,420 |
| 4450 | Electricity-Wells | 297,600 | - |
| 4470 | ESG Operations-Water | 1,312,270 | 1,374,820 |
| 4902 | Utilities Department | 10,500 | 9,070 |
| 8002 | Other Financing Uses | 332,800 | 459,500 |
| | Total Expenses - Water Fund | 3,613,960 | 5,575,810 |

**City of Tifton**

**Budget Summary by Fund and Department**

| 506 | Sewer Fund | | |
|---|---|---|---|
| | Revenues | FYE 2023 | FYE 2024 |
| 34 | Charges for Services | 4,445,320 | 4,945,000 |
| 36 | Investment Income | 1,500 | 50,000 |
| 38 | Miscellaneous | 6,160 | 6,160 |
| 39 | Fund Balance | - | 250,000 |
| | Total Revenues - Sewer Fund | 4,452,980 | 5,251,160 |

| | Expenses | FYE 2023 | FYE 2024 |
|---|---|---|---|
| 4330 | Sewer | 1,719,710 | 2,131,470 |
| 4334 | Sewer Lift Stations | 125,200 | 148,040 |
| 4370 | ESG Operations-Sewer | 2,520,650 | 2,645,780 |
| 8000 | Debt Service | 14,000 | 91,800 |
| 9000 | Other Financing Uses | 73,420 | 234,070 |
| | Total Expenses - Sewer Fund | 4,452,980 | 5,251,160 |

| 515 | Gas Fund | | |
|---|---|---|---|
| | Revenues | FYE 2023 | FYE 2024 |
| 34 | Charges for Services | 5,343,500 | 6,164,110 |
| 36 | Investment Income | 15,000 | 121,020 |
| 38 | Miscellaneous | 160,500 | 160,500 |
| 39 | Use of Fund Balance | - | 215,600 |
| | Total Revenues - Gas Fund | 5,519,000 | 6,661,230 |

| | Expenses | FYE 2023 | FYE 2024 |
|---|---|---|---|
| 4700 | Gas Operating | 4,719,140 | 6,013,020 |
| 4703 | ESG Operations-Gas | 606,220 | 624,700 |
| 8002 | Other Financing Uses | 193,640 | 23,510 |
| | Total Expenses - Gas Fund | 5,519,000 | 6,661,230 |

| 544 | Solid Waste Fund | | |
|---|---|---|---|
| | Revenues | FYE 2023 | FYE 2024 |
| 34 | Charges for Services | 3,487,540 | 3,879,930 |
| 36 | Investment Income | 182,000 | 310,000 |
| 38 | Miscellaneous | 5,000 | - |
| 39 | Other Financing Sources | 512,500 | 2,167,210 |
| | Total Revenues - Solid Waste Fund | 4,187,040 | 6,357,140 |

| | Expenses | FYE 2023 | FYE 2024 |
|---|---|---|---|
| 4520 | Solid Waste Collection | 1,190,000 | - |
| 4530 | Landfill | 2,818,530 | 6,298,850 |
| 8002 | Other Financing Uses | 178,510 | 58,290 |
| | Total Expenses - Solid Waste Fund | 4,187,040 | 6,357,140 |

**City of Tifton**

**Budget Summary by Fund and Department**

| 555 | Tift Theatre Fund | | |
|---|---|---|---|
| | Revenues | FYE 2023 | FYE 2024 |
| 33 | Intergovernmental | - | 147,000 |
| 34 | Charges for Services | 18,000 | 18,000 |
| 36 | Investment Income | - | 10,000 |
| 37 | Contributions & Donations | 2,000 | 120,000 |
| 38 | Miscellaneous | 3,500 | 6,500 |
| 39 | Other Financing Sources | 180,000 | 300,000 |
| | Total Revenues - Solid Waste Fund | 203,500 | 601,500 |

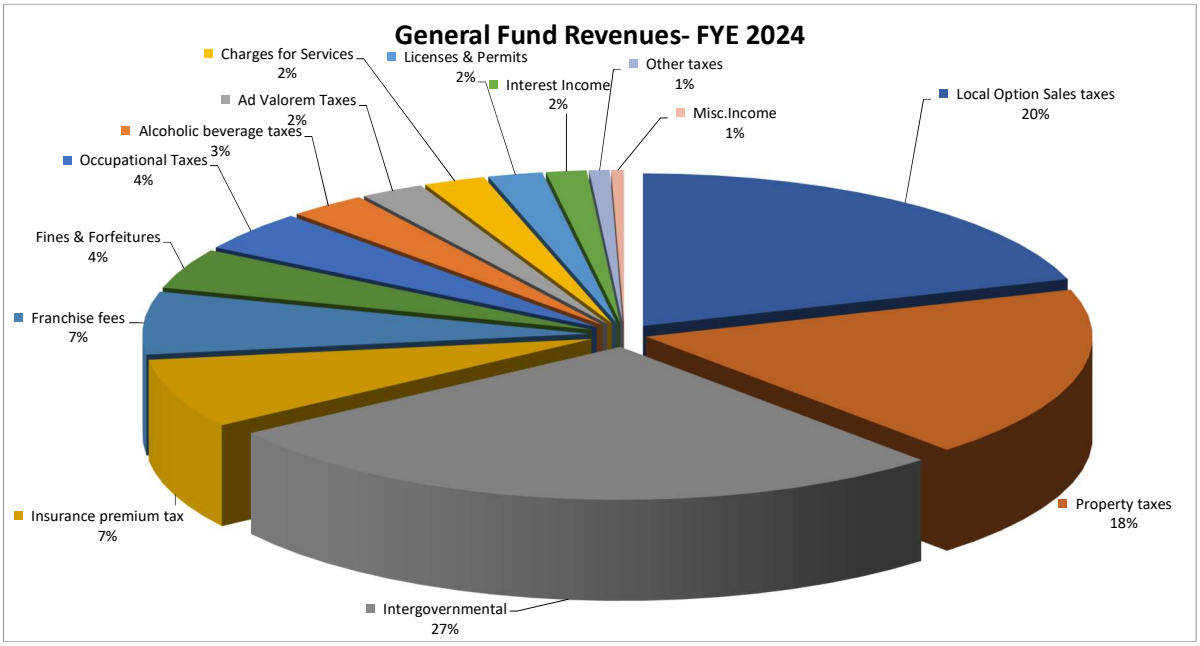
| | Expenses | FYE 2023 | FYE 2024 |
|---|---|---|---|
| 6001 | Theatre | 203,500 | 601,500 |
| | Total Expenses - Tift Theatre Fund | 203,500 | 601,500 |

| 600 | Service Fund | | |
|---|---|---|---|
| | Revenues | FYE 2023 | FYE 2024 |
| 34 | Charges for Services | 606,050 | 542,220 |
| 36 | Investment Income | - | 3,000 |
| | Total Revenues - Service Fund | 606,050 | 545,220 |

| | Expenses | FYE 2023 | FYE 2024 |
|---|---|---|---|
| 1590 | Customer Service Center | 606,050 | 545,220 |
| | Total Expenses -Service Fund | 606,050 | 545,220 |

## General Fund Revenues

| | FYE 6/30/2024 Budget | % |
|---|---|---|
| **Revenues:** | | |
| Local Option Sales taxes | 3,945,900 | 20% |
| Property taxes | 3,590,000 | 18% |
| Intergovernmental | 5,363,830 | 27% |
| Insurance premium tax | 1,448,240 | 7% |
| Franchise fees | 1,303,890 | 7% |
| Fines & Forfeitures | 840,700 | 4% |
| Occupational Taxes | 839,200 | 4% |
| Alcoholic beverage taxes | 559,400 | 3% |
| Ad Valorem Taxes | 455,000 | 2% |
| Charges for Services | 440,900 | 2% |
| Licenses & Permits | 389,140 | 2% |
| Interest Income | 288,000 | 1% |
| Other taxes | 146,050 | 1% |
| Misc.Income | 90,780 | 0% |
| **Total governmental revenues** | **$ 19,701,030** | **100.0%** |



# General Fund Revenues

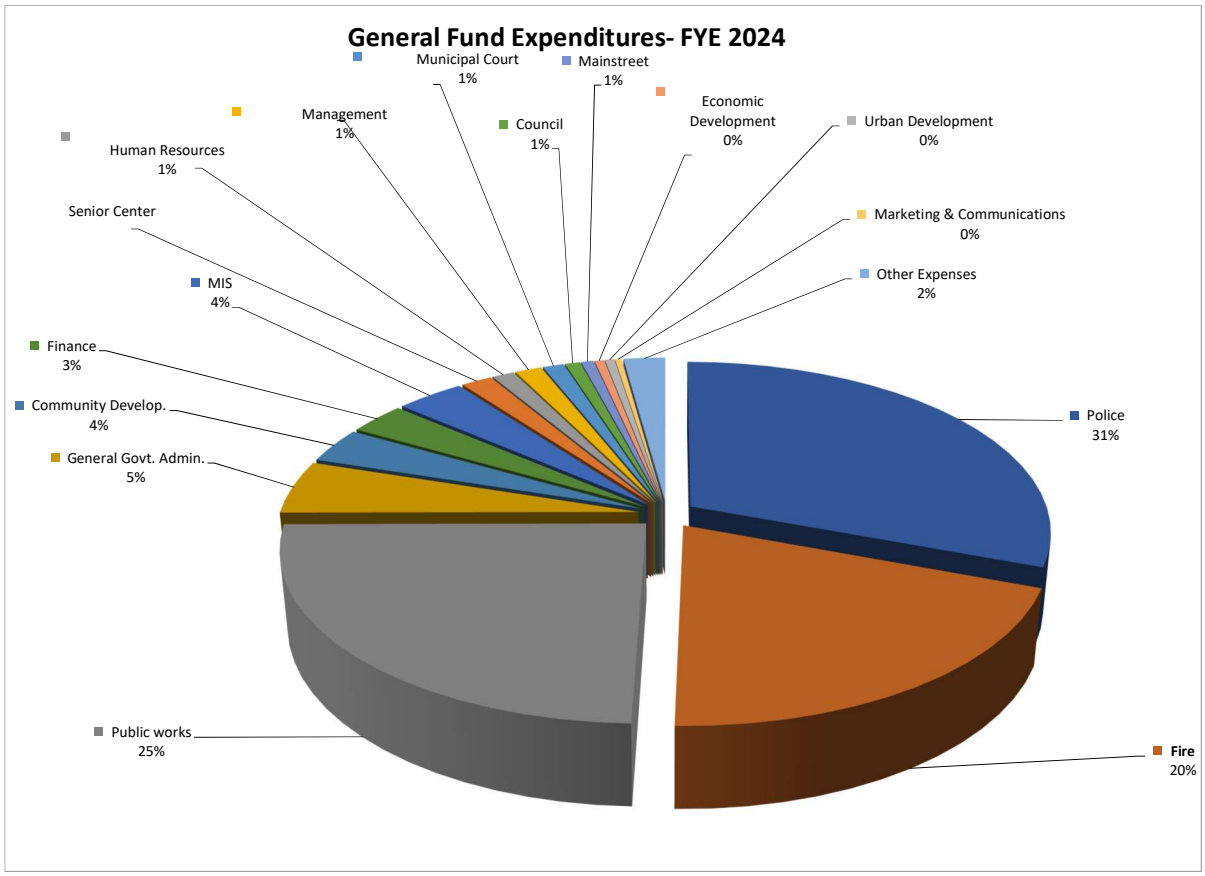
| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 ACTIVITY THROUGH 05/16/2023 | 2022-2023 AMENDED BUDGET | 2023-24 PROPOSED BUDGET | VARIANCE 2024 over 2023 |
|---|---|---|---|---|---|---|
| **Dept 0000** | | | | | | |
| **Taxes** | | | | | | |
| 100.0000.311100.00 | Real Property (Ad Valorem) Tax | 3,422,950 | 3,493,010 | 3,500,000 | 3,530,000 | 30,000 |
| 100.0000.311310.00 | Motor Vehicle (Ad Valorem) Tax | 51,590 | 45,040 | 45,000 | 45,000 | - |
| 100.0000.311310.01 | Title Ad Valorem Tax (TAVT) | 494,150 | 379,810 | 410,000 | 410,000 | - |
| 100.0000.311320.00 | Mobile Home Tax | 12,180 | 10,380 | 11,350 | 11,350 | - |
| 100.0000.311350.00 | Railroad Equipment Tax | 8,200 | - | - | 8,400 | 8,400 |
| 100.0000.311360.00 | Heavy Duty Equipment Tax | - | 80 | - | 100 | 100 |
| 100.0000.311500.00 | Prior Year Prop Taxes | 61,920 | 38,600 | 60,000 | 60,000 | - |
| 100.0000.311500.01 | Property (Ad Valorem) Tax Nod | 1,590 | 9,820 | 2,000 | 10,200 | 8,200 |
| 100.0000.311600.00 | Intangible Tax | 76,430 | 31,570 | 70,000 | 70,000 | - |
| 100.0000.311600.01 | Real Estate Transfer Tax | 34,120 | 16,320 | 22,000 | 22,000 | - |
| 100.0000.311710.00 | Franchise Fees-Electric | 1,002,860 | 1,142,890 | 1,050,000 | 1,142,890 | 92,890 |
| 100.0000.311750.01 | TV Franchise - Mediacom | 73,930 | 51,120 | 72,000 | 72,000 | - |
| 100.0000.311750.02 | TV Franchise - Plantnet | 73,890 | 53,000 | 72,000 | 72,000 | - |
| 100.0000.311760.00 | Franchise Fees-Telephone | 16,680 | 10,670 | 17,000 | 17,000 | - |
| 100.0000.313100.00 | Local Option Sales Tax | 3,813,090 | 3,003,480 | 3,700,000 | 3,945,900 | 245,900 |
| 100.0000.314200.00 | Wine Tax | 46,360 | 39,230 | 52,000 | 52,000 | - |
| 100.0000.314200.01 | Beer Tax | 402,740 | 324,920 | 395,000 | 424,000 | 29,000 |
| 100.0000.314200.02 | Distilled Spirits Tax | 6,670 | 6,090 | 10,000 | 8,400 | (1,600) |
| 100.0000.314300.00 | Distilled Spirits 3% Tax | 74,780 | 68,570 | 68,000 | 75,000 | 7,000 |
| 100.0000.316100.00 | Occupational Tax | 806,660 | 720,850 | 750,000 | 757,200 | 7,200 |
| 100.0000.316100.01 | Occ-Tax-Professional | 35,860 | 31,600 | 45,000 | 36,000 | (9,000) |
| 100.0000.316100.03 | General Business Tax O/P | 37,770 | 35,780 | 50,000 | 46,000 | (4,000) |
| 100.0000.316200.00 | Insurance Prem Tax | 1,362,470 | 1,412,280 | 1,362,000 | 1,448,240 | 86,240 |
| 100.0000.319000.00 | Penalties Interest | 37,900 | 23,480 | 20,000 | 24,000 | 4,000 |
| **Total Taxes** | | **11,954,790** | **10,948,590** | **11,783,350** | **12,287,680** | **504,330** |
| **Licenses & Permits** | | | | | | |
| 100.0000.321100.00 | Application Fee - Beer/Wine/Dist Spirit | 9,650 | 6,750 | 8,000 | 8,000 | - |
| 100.0000.321110.00 | Beer License | 44,000 | 42,750 | 43,750 | 50,000 | 6,250 |
| 100.0000.321120.00 | Wine License | 40,000 | 38,250 | 40,000 | 45,000 | 5,000 |
| 100.0000.321130.00 | Distilled Spirits License | 64,500 | 76,870 | 75,000 | 92,000 | 17,000 |
| 100.0000.321200.00 | Regulatory Permit Fee | 130 | 110 | 250 | 200 | (50) |
| 100.0000.321240.00 | Food Truck License | 450 | 1,050 | 450 | 1,050 | 600 |
| 100.0000.321250.00 | Film Permit Fee | - | 1,500 | - | - | - |
| 100.0000.322210.00 | Zoning Permits | 1,700 | 1,600 | 1,650 | 1,700 | 50 |
| 100.0000.322995.00 | Row Encroachment Fees | - | 5,690 | - | 1,190 | 1,190 |
| 100.0000.323120.00 | Building Permits & Inspections | 345,150 | 146,370 | 330,880 | 190,000 | (140,880) |
| **Total Licenses & Permits** | | **505,580** | **320,940** | **499,980** | **389,140** | **(110,840)** |
| **Intergovernmental** | | | | | | |
| 100.0000.331150.02-P0002 | DOT Road Maintenance Contract | 38,530 | 32,110 | 38,530 | 38,500 | (30) |
| 100.0000.336000.00 | Home Delivered Meals | 25,270 | 25,270 | 20,770 | 30,000 | 9,230 |
| 100.0000.336000.01 | Congregate Meals | 40,470 | 40,470 | 40,470 | 55,000 | 14,530 |
| 100.0000.338000.01 | Payment In Lieu of Taxes - Housing Auth | 52,710 | - | 52,710 | 52,700 | (10) |
| **Total Intergovernmental** | | **156,980** | **97,850** | **152,480** | **176,200** | **23,720** |
| **Charges for Services** | | | | | | |
| 100.0000.341910.00 | Election Qualifying Fee | 620 | - | 500 | 500 | - |
| 100.0000.342100.00 | Tift County School Bd Reimb-SRO | 205,430 | 190,060 | 180,000 | 240,000 | 60,000 |
| 100.0000.342120.00 | DDA Salary Reimb | 67,730 | 55,850 | 66,000 | 67,300 | 1,300 |
| 100.0000.342200.01 | Accident Recovery Fees | 16,650 | 10,050 | 14,200 | 10,400 | (3,800) |
| 100.0000.346410.00 | Fingerprinting Fees | 10,410 | 7,500 | 10,000 | 10,000 | - |
| 100.0000.349100.00 | Cemetery Lots | 99,300 | 65,000 | 85,350 | 87,200 | 1,850 |
| 100.0000.349100.01 | Cemetery - Recording Fees | 250 | 120 | 1,000 | 500 | (500) |
| 100.0000.349110.00 | Perpetual Care | 29,500 | 19,520 | 25,000 | 25,000 | - |
| **Total Charges for Services** | | **429,890** | **348,100** | **382,050** | **440,900** | **58,850** |

# General Fund Revenues

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 ACTIVITY THROUGH 05/16/2023 | 2022-2023 AMENDED BUDGET | 2023-24 PROPOSED BUDGET | VARIANCE 2024 over 2023 |
|---|---|---|---|---|---|---|
| **Fines and Forfeitures** | | | | | | |
| 100.0000.351010.00 | Building Fine | 540 | 50 | 500 | 200 | (300) |
| 100.0000.351170.00 | Traffic Processing Fee/Charges | 50,820 | 43,950 | 36,910 | 50,000 | 13,090 |
| 100.0000.351170.01 | Police Fines/Forfeitures | 519,150 | 690,490 | 500,000 | 750,000 | 250,000 |
| 100.0000.351170.06 | Technology Fee | 29,630 | 38,690 | 30,000 | 40,000 | 10,000 |
| 100.0000.351900.00 | Parking Fines | 820 | 1,100 | 500 | 500 | - |
| **Total Fines and Forfeitures** | | **600,960** | **774,280** | **567,910** | **840,700** | **272,790** |
| **Investment Income** | | | | | | |
| 100.0000.361000.00 | Interest Income | 19,070 | 300,900 | 247,590 | 288,000 | 40,410 |
| **Total Investment Income** | | **19,070** | **300,900** | **247,590** | **288,000** | **40,410** |
| **Contributions & Donations** | | | | | | |
| 100.0000.371000.10 | Donations - Congregate Seniors | 2,190 | 2,070 | 4,000 | 2,000 | (2,000) |
| **Total Contributions & Donations** | | **2,190** | **2,070** | **4,000** | **2,000** | **(2,000)** |
| **Miscellaneous Income** | | | | | | |
| 100.0000.381000.00 | Rents - Senior Center | 23,440 | 19,910 | 30,000 | 21,080 | (8,920) |
| 100.0000.381000.01 | Rents - TCCCY | 4,200 | 3,850 | 4,200 | 4,200 | - |
| 100.0000.381000.02 | Rents - Southside Fire | 12,000 | 11,000 | 12,000 | 12,000 | - |
| 100.0000.381000.03 | Rents - Other/Main Street | 600 | - | - | - | - |
| 100.0000.381000.04 | Lease Income - Hargray | 7,420 | 6,930 | 7,490 | 7,500 | 10 |
| 100.0000.389000.00 | Other Income | 32,090 | 17,950 | 30,000 | 25,000 | (5,000) |
| 100.0000.389000.02 | Misc Reimbursements | 69,850 | 26,710 | 25,660 | 11,000 | (14,660) |
| 100.0000.389000.05 | Insurance Reimbursements | 5,480 | - | - | - | - |
| 100.0000.389000.08 | Other Income - Revenue | 13,410 | 6,090 | 13,410 | 8,000 | (5,410) |
| **Total Miscellaneous Income** | | **168,490** | **92,440** | **122,760** | **88,780** | **(33,980)** |
| **Other Financing Sources** | | | | | | |
| 100.0000.390003.01 | Indirect Cost Allocation-Wtr | 462,440 | 423,910 | 462,440 | 462,440 | - |
| 100.0000.390003.02 | Indirect Cost Allocation-Swr | 462,440 | 423,910 | 462,440 | 462,440 | - |
| 100.0000.390003.03 | Indirect Cost Allocation-Gas | 462,440 | 423,910 | 462,440 | 462,440 | - |
| 100.0000.390003.04 | Indirect Cost Allocation-SWCD | 462,440 | 423,910 | 462,440 | 462,440 | - |
| 100.0000.390002.03 | Fund Balance | - | - | - | 169,790 | 169,790 |
| 100.0000.391200.01 | Operating Transfer Inn H/M | 115,000 | - | 289,000 | 275,250 | (13,750) |
| 100.0000.391200.08 | Operating Transfer In - ARPA Funds | - | - | 535,490 | 241,370 | (294,120) |
| 100.0000.391200.10 | Oper Xfer In-ARPA Rev Loss | - | - | - | 2,651,460 | 2,651,460 |
| 100.0000.392200.00 | Sale of Cap Assets - Real Property | 1,710 | - | - | - | - |
| **Total Other Financing Sources** | | **1,966,470** | **1,695,640** | **2,674,250** | **5,187,630** | **2,513,380** |
| **Total General Fund Revenues** | | **15,804,420** | **14,580,810** | **16,434,370** | **19,701,030** | **3,266,660** |

## General Fund Expenditures

| | FYE 6/30/2024 Budget | |
|---|---|---|
| **Expenditures:** | | |
| Police | $6,045,760 | 30.69% |
| Fire | $3,888,440 | 19.74% |
| Public works | $4,829,470 | 24.51% |
| General Govt. Admin. | $989,900 | 5.02% |
| Community Development | $652,240 | 3.31% |
| Finance | $589,020 | 2.99% |
| MIS | $698,570 | 3.55% |
| Senior Center | $317,850 | 1.61% |
| Human Resources | $228,270 | 1.16% |
| Management | $274,400 | 1.39% |
| Municipal Court | $216,920 | 1.10% |
| Council | $155,480 | 0.79% |
| Mainstreet | $128,410 | 0.65% |
| Economic Development | $98,370 | 0.50% |
| Urban Development | $97,570 | 0.50% |
| Marketing & Communications | $65,710 | 0.33% |
| Other Expenses | $424,650 | 2.16% |
| **Total Governmental Expenditures** | **$19,701,030** | **100.0%** |



# General Fund Expenditures

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 ACTIVITY THROUGH 05/16/2023 | 2022-2023 AMENDED BUDGET | 2023-24 PROPOSED BUDGET | VARIANCE 2024 over 2023 |
|---|---|---|---|---|---|---|
| **Dept 1110 - Council** | | | | | | |
| **Personnel** | | | | | | |
| 100.1110.511100.00 | Salaries | 35,480 | 34,920 | 38,100 | 38,100 | - |
| 100.1110.512100.01 | Group Health Insurance | 51,430 | 58,180 | 68,990 | 76,300 | 7,310 |
| 100.1110.512200.00 | Payroll Taxes | 1,580 | 1,280 | 2,260 | 1,510 | (750) |
| 100.1110.512400.00 | Retirement | 4,630 | 7,170 | 7,820 | 6,280 | (1,540) |
| 100.1110.512700.00 | Workers Comp Insurance | 290 | 120 | 150 | 150 | - |
| **Total Personnel** | | **93,410** | **101,670** | **117,320** | **122,340** | **5,020** |
| | | | | | | |
| **Operating Expenses** | | | | | | |
| 100.1110.521200.01 | Legal | - | - | - | 1,000 | 1,000 |
| 100.1110.523100.01 | Liability Insurance | 2,460 | 1,930 | 2,640 | 2,340 | (300) |
| 100.1110.523200.01 | Communications/Internet | 4,170 | 2,990 | 5,000 | 4,100 | (900) |
| 100.1110.523500.00 | Travel | 20,940 | 6,290 | 14,000 | 15,000 | 1,000 |
| 100.1110.523500.02 | Local Travel/Comm Allow | 90 | 100 | 200 | 200 | - |
| 100.1110.523700.00 | Training | 9,160 | 6,420 | 8,000 | 9,000 | 1,000 |
| 100.1110.531100.00 | Supplies | 1,630 | 850 | 2,000 | 1,500 | (500) |
| **Total Operating Expenses** | | **38,450** | **18,580** | **31,840** | **33,140** | **1,300** |
| | | | | | | |
| **Total 1110 - Council** | | **131,860** | **120,250** | **149,160** | **155,480** | **6,320** |

# General Fund Expenditures

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 ACTIVITY THROUGH 05/16/2023 | 2022-2023 AMENDED BUDGET | 2023-24 PROPOSED BUDGET | VARIANCE 2024 over 2023 |
|---|---|---|---|---|---|---|
| **Dept 1320 - Management** | | | | | | |
| **Personnel** | | | | | | |
| 100.1320.511100.00 | Salaries | 142,970 | 188,520 | 246,430 | 148,180 | (98,250) |
| 100.1320.511300.00 | O/T - Extra Hours | 120 | 610 | - | - | - |
| 100.1320.512100.00 | Group Life Insurance | 240 | 240 | 360 | 160 | (200) |
| 100.1320.512100.01 | Group Health Insurance | 39,450 | 29,790 | 55,320 | 27,330 | (27,990) |
| 100.1320.512200.00 | Payroll Taxes | 10,510 | 12,710 | 18,280 | 10,850 | (7,430) |
| 100.1320.512400.00 | Retirement | 64,950 | 48,660 | 51,540 | 41,410 | (10,130) |
| 100.1320.512700.00 | Workers Comp Insurance | 3,220 | 1,250 | 1,500 | 970 | (530) |
| 100.1320.513000.00 | Short/Long Term Disability Exp | - | 100 | - | 100 | 100 |
| **Total Personnel** | | **261,460** | **281,880** | **373,430** | **229,000** | **(144,430)** |
| **Operating Expenses** | | | | | | |
| 100.1320.521200.01 | Legal | - | - | - | 1,000 | 1,000 |
| 100.1320.522200.02 | Maint & Repair-Veh/Equip-Parts | 220 | 160 | 1,000 | 1,000 | - |
| 100.1320.522203.00 | Maint & Repair - Office Equipment | 4,200 | 3,700 | 3,000 | 4,500 | 1,500 |
| 100.1320.523100.01 | Liability Insurance | 3,240 | 2,230 | 3,000 | 2,700 | (300) |
| 100.1320.523200.00 | Telephone | 850 | 770 | 900 | 900 | - |
| 100.1320.523200.01 | Comunication/Internet | 730 | 1,090 | 1,500 | 1,400 | (100) |
| 100.1320.523200.02 | Postage | 60 | 50 | 500 | 500 | - |
| 100.1320.523300.00 | Advertising | 1,480 | 90 | 1,500 | 1,500 | - |
| 100.1320.523400.00 | Printing and Binding | 2,920 | 2,070 | 3,000 | 3,000 | - |
| 100.1320.523500.00 | Travel | 9,340 | 2,570 | 6,000 | 5,000 | (1,000) |
| 100.1320.523600.00 | Dues & Subscriptions | 490 | 220 | 3,000 | 1,500 | (1,500) |
| 100.1320.523700.00 | Training | 3,840 | 4,470 | 7,000 | 5,800 | (1,200) |
| 100.1320.531100.00 | Supplies | 3,370 | 6,470 | 7,000 | 8,000 | 1,000 |
| 100.1320.531270.00 | Fuel | 4,390 | 2,200 | 7,000 | 4,000 | (3,000) |
| 100.1320.531700.00 | Other | 3,250 | 1,160 | 4,800 | 4,600 | (200) |
| **Total Operating Expenses** | | **38,380** | **27,250** | **49,200** | **45,400** | **(3,800)** |
| **Total 1320 - Management** | | **299,840** | **309,130** | **422,630** | **274,400** | **(148,230)** |

# General Fund Expenditures

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 ACTIVITY THROUGH 05/16/2023 | 2022-2023 AMENDED BUDGET | 2023-24 PROPOSED BUDGET | VARIANCE 2024 over 2023 |
|---|---|---|---|---|---|---|
| **Dept 1500 - General Government Admin** | | | | | | |
| **Personnel** | | | | | | |
| 100.1500.512400.00 | Retirement | 20,580 | - | - | - | - |
| **Total Personnel** | | **20,580** | **-** | **-** | **-** | **-** |
| | | | | | | |
| **Operating Expenses** | | | | | | |
| 100.1500.521100.04 | Professional Services - Tift Co Tax Comm | 86,490 | 88,680 | 86,500 | 90,400 | 3,900 |
| 100.1500.521100.05 | Election Expense | 13,480 | - | 16,000 | 17,000 | 1,000 |
| 100.1500.521200.00 | Auditor-Misc Fees | - | - | 2,000 | - | (2,000) |
| 100.1500.521200.01 | Legal | 570,250 | 335,740 | 450,000 | 323,000 | (127,000) |
| 100.1500.521200.10 | Professional Services | 1,580 | 350 | 3,000 | 4,000 | 1,000 |
| 100.1500.521200.31 | Prof Svcs-GMA Trm Program | - | 9,650 | 10,000 | 9,700 | (300) |
| 100.1500.521300.00 | Software/Data Maintenance | 30 | 7,050 | 8,750 | 18,400 | 9,650 |
| 100.1500.522200.00 | Maint & Repair - Building | 11,710 | 14,850 | 20,000 | 10,000 | (10,000) |
| 100.1500.523100.02 | Deductible Insurance | 1,000 | - | 2,000 | 2,000 | - |
| 100.1500.523200.02 | Postage | 11,020 | 4,910 | 11,000 | 10,000 | (1,000) |
| 100.1500.523300.00 | Advertising | 2,770 | 2,790 | 4,000 | 4,000 | - |
| 100.1500.523601.00 | GMA Dues | 6,020 | 6,170 | 7,000 | 7,000 | - |
| 100.1500.523602.00 | SGRDC Dues | 25,790 | 25,760 | 26,300 | 26,300 | - |
| 100.1500.523800.00 | Licenses | 390 | - | 500 | 500 | - |
| 100.1500.523900.00 | Landfill Charges | 700 | 460 | 4,000 | 3,000 | (1,000) |
| 100.1500.523900.01 | Dumpster & Garbage Pickup | 3,690 | 2,790 | 4,000 | 3,700 | (300) |
| 100.1500.523903.00 | Recording Fees | - | 20 | 500 | 500 | - |
| 100.1500.523905.00 | City Govt Week | 2,190 | 570 | 2,000 | 2,000 | - |
| 100.1500.523910.00 | Credit Card Fees - Business License | - | - | 300 | 200 | (100) |
| 100.1500.531100.00 | Supplies | 9,660 | 1,260 | 2,000 | 3,000 | 1,000 |
| 100.1500.531230.01 | Electrical Expense - Street Lights | 273,730 | 209,750 | 250,000 | 250,000 | - |
| 100.1500.531230.02 | Electrical Expense - Misc Lights/Sch-Par | 5,540 | 4,600 | 6,200 | 5,800 | (400) |
| 100.1500.531230.03 | Electrical Expense - Christmas Lights | 560 | 410 | 1,000 | 800 | (200) |
| 100.1500.531230.04 | Electrical Expense - Traffic Lights | 10,090 | 7,800 | 10,000 | 10,000 | - |
| 100.1500.531230.05 | Electrical Expense - Kanebo Park | 1,960 | 1,350 | 3,000 | 2,200 | (800) |
| 100.1500.531230.08 | Electrical Expense - Brumby Way | 960 | 810 | 800 | 1,100 | 300 |
| 100.1500.531300.00 | Food-Community Events | - | (20) | - | - | - |
| 100.1500.531700.00 | Other | 6,250 | 5,690 | 12,000 | 10,000 | (2,000) |
| 100.1500.571000.00 | Public Library | 158,710 | 119,040 | 158,710 | 170,000 | 11,290 |
| 100.1500.571000.25 | "Save" Fee | 250 | 200 | 300 | 300 | - |
| 100.1500.571000.26 | Enterprise Zones | - | 3,640 | - | 5,000 | 5,000 |
| **Total Operating Expenses** | | **1,204,820** | **854,320** | **1,101,860** | **989,900** | **(111,960)** |
| | | | | | | |
| **Financing Uses** | | | | | | |
| 100.1500.611002.01 | Transfer Out - Cap Proj Fd - GMA Debt | - | 23,330 | 23,330 | - | (23,330) |
| **Total Financing Uses** | | **-** | **23,330** | **23,330** | **-** | **(23,330)** |
| | | | | | | |
| **Total 1500 - General Government Admin** | | **1,225,400** | **877,650** | **1,125,190** | **989,900** | **(135,290)** |

# General Fund Expenditures

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 ACTIVITY THROUGH 05/16/2023 | 2022-2023 AMENDED BUDGET | 2023-24 PROPOSED BUDGET | VARIANCE 2024 over 2023 |
|---|---|---|---|---|---|---|
| **Dept 1511 - Finance** | | | | | | |
| **Personnel** | | | | | | |
| 100.1511.511100.00 | Salaries | 309,090 | 270,590 | 316,560 | 325,330 | 8,770 |
| 100.1511.511300.00 | O/T - Extra Hours | 2,990 | 1,940 | 3,500 | 3,500 | - |
| 100.1511.512100.00 | Group Life Insurance | 310 | 300 | 310 | 330 | 20 |
| 100.1511.512100.01 | Group Health Insurance | 67,010 | 63,720 | 77,990 | 86,250 | 8,260 |
| 100.1511.512200.00 | Payroll Taxes | 21,880 | 18,530 | 23,480 | 23,540 | 60 |
| 100.1511.512400.00 | Retirement | 51,250 | 59,550 | 64,960 | 52,190 | (12,770) |
| 100.1511.512600.00 | Unemployment Compensation | - | - | - | - | - |
| 100.1511.512700.00 | Workers Comp Insurance | 5,070 | 970 | 1,160 | 1,260 | 100 |
| 100.1511.512900.00 | Uniforms | - | - | 500 | 500 | - |
| **Total Personnel** | | **457,600** | **415,600** | **488,460** | **492,900** | **4,440** |
| | | | | | | |
| **Operating Expenses** | | | | | | |
| 100.1511.521200.00 | Auditor | 51,970 | 45,970 | 50,000 | 50,000 | - |
| 100.1511.521200.01 | Legal | - | - | - | 1,000 | 1,000 |
| 100.1511.521200.20 | Professional Services | 1,400 | 7,650 | 10,000 | 10,500 | 500 |
| 100.1511.522203.00 | Maint & Repair - Office Equipment | 7,210 | 3,740 | 5,000 | 5,000 | - |
| 100.1511.523100.01 | Liability Insurance | 11,030 | 8,950 | 11,160 | 10,820 | (340) |
| 100.1511.523200.00 | Telephone | 780 | 700 | 800 | 800 | - |
| 100.1511.523200.01 | Comunication/Internet | 1,490 | 650 | 1,400 | 1,400 | - |
| 100.1511.523200.02 | Postage | 110 | 40 | 400 | 100 | (300) |
| 100.1511.523300.00 | Advertising | 1,390 | 880 | 2,000 | 2,000 | - |
| 100.1511.523400.00 | Printing and Binding | 110 | - | 600 | 100 | (500) |
| 100.1511.523500.00 | Travel | 1,430 | 4,070 | 3,000 | 3,100 | 100 |
| 100.1511.523600.00 | Dues & Subscriptions | 740 | 220 | 800 | 300 | (500) |
| 100.1511.523700.00 | Training | 4,430 | 3,260 | 4,000 | 4,000 | - |
| 100.1511.523906.00 | Bank Charges | 50 | 50 | 200 | - | (200) |
| 100.1511.531100.00 | Supplies | 6,810 | 4,060 | 7,000 | 6,000 | (1,000) |
| 100.1511.531700.00 | Other | 1,540 | 2,130 | 500 | 1,000 | 500 |
| **Total Operating Expenses** | | **90,490** | **82,370** | **96,860** | **96,120** | **(740)** |
| | | | | | | |
| **Total 1511 - Finance** | | **548,090** | **497,970** | **585,320** | **589,020** | **3,700** |

# General Fund Expenditures

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 ACTIVITY THROUGH 05/16/2023 | 2022-2023 AMENDED BUDGET | 2023-24 PROPOSED BUDGET | VARIANCE 2024 over 2023 |
|---|---|---|---|---|---|---|
| **Dept 1535 - Management Information Systems** | | | | | | |
| **Personnel** | | | | | | |
| 100.1535.511100.00 | Salaries | 133,600 | 115,680 | 139,670 | 142,040 | 2,370 |
| 100.1535.512100.00 | Group Life Insurance | 150 | 140 | 150 | 160 | 10 |
| 100.1535.512100.01 | Group Health Insurance | 16,840 | 15,180 | 18,000 | 19,900 | 1,900 |
| 100.1535.512200.00 | Payroll Taxes | 9,870 | 8,520 | 10,550 | 10,580 | 30 |
| 100.1535.512400.00 | Retirement | 6,910 | 26,270 | 28,660 | 23,030 | (5,630) |
| 100.1535.512700.00 | Workers Comp Insurance | 2,160 | 440 | 540 | 550 | 10 |
| 100.1535.512900.00 | Uniforms | 280 | 290 | 500 | 300 | (200) |
| **Total Personnel** | | **169,810** | **166,520** | **198,070** | **196,560** | **(1,510)** |
| **Operating Expenses** | | | | | | |
| 100.1535.521300.00 | Software/Data Maintenance | 147,980 | 114,960 | 152,000 | 212,000 | 60,000 |
| 100.1535.522200.02 | Maint & Repair-Veh/Equip-Parts | 130 | 250 | 1,000 | 500 | (500) |
| 100.1535.522203.00 | Maint & Repair - Office Equipment | 990 | 740 | 1,000 | 1,000 | - |
| 100.1535.522205.00 | Oil & Grease | - | 40 | 200 | - | (200) |
| 100.1535.523100.00 | Auto/Heavy Equip Ins | 460 | 360 | 490 | 440 | (50) |
| 100.1535.523100.01 | Liability Insurance | 3,160 | 2,540 | 3,160 | 3,070 | (90) |
| 100.1535.523200.00 | Telephone | 500 | 450 | 500 | 500 | - |
| 100.1535.523200.01 | Comunication/Internet | 15,700 | 9,910 | 15,000 | 15,000 | - |
| 100.1535.523200.02 | Postage | 140 | 140 | 200 | 100 | (100) |
| 100.1535.523200.05 | Subscription - Internet/Webhost | 12,130 | 6,110 | 14,000 | 13,500 | (500) |
| 100.1535.523200.09 | Internet Service | 57,620 | 54,030 | 59,500 | 63,000 | 3,500 |
| 100.1535.523500.00 | Travel | 3,670 | 1,220 | 3,000 | 1,200 | (1,800) |
| 100.1535.523600.00 | Dues & Subscriptions | 200 | - | 200 | 200 | - |
| 100.1535.523700.00 | Training | 2,340 | 1,700 | 3,000 | 2,500 | (500) |
| 100.1535.531100.00 | Supplies | 10,080 | 2,660 | 8,500 | 8,000 | (500) |
| 100.1535.531270.00 | Fuel | 690 | 580 | 2,000 | 1,000 | (1,000) |
| **Total Operating Expenses** | | **255,790** | **195,690** | **263,750** | **322,010** | **58,260** |
| **Capital Outlay** | | | | | | |
| 100.1535.542500.00-P5454 | Server/System Upgrades | - | - | - | 60,000 | 60,000 |
| 100.1535.542500.00-P5457 | Networking hardware | - | - | - | 55,000 | 55,000 |
| 100.1535.542500.00-P5458 | Computer/Hardware Repl | - | - | - | 65,000 | 65,000 |
| **Total Capital Outlay** | | **-** | **-** | **-** | **180,000** | **180,000** |
| **Financing Uses** | | | | | | |
| 100.1535.611002.01 | Transfer Out - Cap Proj Fd - GMA Debt | 6,800 | - | - | - | - |
| **Total Financing Uses** | | **6,800** | **-** | **-** | **-** | **-** |
| **Total 1535 - Management Information Systems** | | **432,400** | **362,210** | **461,820** | **698,570** | **236,750** |

# General Fund Expenditures

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 ACTIVITY THROUGH 05/16/2023 | 2022-2023 AMENDED BUDGET | 2023-24 PROPOSED BUDGET | VARIANCE 2024 over 2023 |
|---|---|---|---|---|---|---|
| **Dept 1540 - Human Resources** | | | | | | |
| **Personnel** | | | | | | |
| 100.1540.511100.00 | Salaries | 78,590 | 15,610 | 61,070 | 83,870 | 22,800 |
| 100.1540.511100.01 | Seasonal - Part Time | 1,640 | - | 3,600 | 3,600 | - |
| 100.1540.512100.00 | Group Life Insurance | 100 | 40 | 80 | 40 | (40) |
| 100.1540.512100.01 | Group Health Insurance | 8,420 | 7,590 | 20,760 | 19,900 | (860) |
| 100.1540.512200.00 | Payroll Taxes | 8,230 | 1,360 | 4,440 | 6,370 | 1,930 |
| 100.1540.512400.00 | Retirement | 14,510 | 11,490 | 12,530 | 10,070 | (2,460) |
| 100.1540.512700.00 | Workers Comp Insurance | 1,370 | 190 | 240 | 330 | 90 |
| 100.1540.512900.00 | Uniforms | 170 | - | 240 | 240 | - |
| 100.1540.512900.03 | Employee Appreciation | 5,700 | 9,410 | 15,000 | 15,000 | - |
| 100.1540.512900.04 | Employee Incentive Program | 28,250 | 3,750 | 15,000 | 15,000 | - |
| **Total Personnel** | | **146,980** | **49,440** | **132,960** | **154,420** | **21,460** |
| **Operating Expenses** | | | | | | |
| 100.1540.521200.03 | Physical Exams | 3,940 | 4,620 | 10,000 | 9,000 | (1,000) |
| 100.1540.521200.01 | Legal | - | - | - | 1,000 | 1,000 |
| 100.1540.521200.10 | Professional Services | 22,200 | 18,500 | 22,200 | 22,200 | - |
| 100.1540.521200.13 | Random Drug Test | 980 | 310 | 700 | 1,700 | 1,000 |
| 100.1540.521200.14 | Employee Assistance Prog | - | - | 2,000 | 2,000 | - |
| 100.1540.521200.16 | Professional Svc/Wellness - Worksmart | 13,370 | 11,180 | 16,000 | 16,000 | - |
| 100.1540.521200.18 | Professional Services - Health Insurance | 2,640 | 1,850 | 2,700 | 2,700 | - |
| 100.1540.521200.19 | Professional Services - Fire Cancer Poli | 3,260 | - | 8,080 | 8,080 | - |
| 100.1540.522203.00 | Maint & Repair - Office Equipment | - | 440 | 700 | 700 | - |
| 100.1540.523100.01 | Liability Insurance | 3,000 | 2,380 | 3,200 | 2,880 | (320) |
| 100.1540.523200.00 | Telephone | 210 | 190 | 250 | 250 | - |
| 100.1540.523200.01 | Comunication/Internet | 680 | 260 | 540 | 540 | - |
| 100.1540.523200.02 | Postage | 160 | 40 | 200 | 200 | - |
| 100.1540.523300.00 | Advertising | 640 | 570 | 500 | 500 | - |
| 100.1540.523500.00 | Travel | 2,300 | (600) | 1,200 | 1,200 | - |
| 100.1540.523600.00 | Dues & Subscriptions | 270 | 380 | 400 | 400 | - |
| 100.1540.523700.00 | Training | 2,130 | 2,380 | 1,000 | 2,500 | 1,500 |
| 100.1540.531100.00 | Supplies | 1,060 | 940 | 1,500 | 1,500 | - |
| 100.1540.531700.00 | Other | - | 180 | 500 | 500 | - |
| **Total Operating Expenses** | | **56,840** | **43,620** | **71,670** | **73,850** | **2,180** |
| **Total 1540 - Human Resources** | | **203,820** | **93,060** | **204,630** | **228,270** | **23,640** |

# General Fund Expenditures

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 ACTIVITY THROUGH 05/16/2023 | 2022-2023 AMENDED BUDGET | 2023-24 PROPOSED BUDGET | VARIANCE 2024 over 2023 |
|---|---|---|---|---|---|---|
| **Dept 1570 - Marketing & Communications** | | | | | | |
| **Personnel** | | | | | | |
| 100.1570.511100.00 | Salaries | - | 12,010 | 14,500 | 42,430 | 27,930 |
| 100.1570.512100.01 | Group Health Insurance | - | - | - | 9,950 | 9,950 |
| 100.1570.512200.00 | Payroll Taxes | - | 920 | 1,200 | 3,250 | 2,050 |
| 100.1570.512400.00 | Retirement | - | - | - | 6,920 | 6,920 |
| 100.1570.512700.00 | Workers Comp Insurance | - | 10 | - | 160 | 160 |
| **Total Personnel** | | **-** | **12,940** | **15,700** | **62,710** | **47,010** |
| **Operating Expenses** | | | | | | |
| 100.1570.523500.00 | Travel | - | - | - | 1,000 | 1,000 |
| 100.1570.523700.00 | Training | - | - | - | 1,000 | 1,000 |
| 100.1570.531100.00 | Supplies | - | - | - | 1,000 | 1,000 |
| **Total Operating Expenses** | | **-** | **-** | **-** | **3,000** | **3,000** |
| **Total 1570 - Marketing & Communications** | | **-** | **12,940** | **15,700** | **65,710** | **50,010** |

# General Fund Expenditures

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 ACTIVITY THROUGH 05/16/2023 | 2022-2023 AMENDED BUDGET | 2023-24 PROPOSED BUDGET | VARIANCE 2024 over 2023 |
|---|---|---|---|---|---|---|
| **Dept 2650 - Municipal Court** | | | | | | |
| **Personnel** | | | | | | |
| 100.2650.511100.00 | Salaries | 111,490 | 89,230 | 113,240 | 99,790 | (13,450) |
| 100.2650.511300.00 | O/T - Extra Hours | 290 | 620 | 600 | 1,200 | 600 |
| 100.2650.512100.00 | Group Life Insurance | 90 | 70 | 90 | 100 | 10 |
| 100.2650.512100.01 | Group Health Insurance | 8,420 | 6,050 | 9,000 | 19,900 | 10,900 |
| 100.2650.512200.00 | Payroll Taxes | 8,160 | 6,590 | 8,710 | 7,530 | (1,180) |
| 100.2650.512400.00 | Retirement | 57,680 | 21,300 | 23,240 | 18,670 | (4,570) |
| 100.2650.512700.00 | Workers Comp Insurance | 3,030 | 360 | 440 | 390 | (50) |
| 100.2650.512900.00 | Uniforms | 400 | 480 | 300 | 500 | 200 |
| **Total Personnel** | | **189,560** | **124,700** | **155,620** | **148,080** | **(7,540)** |
| **Operating Expenses** | | | | | | |
| 100.2650.521200.01 | Legal | 32,500 | 22,500 | 30,000 | 30,000 | - |
| 100.2650.521200.10 | Professional Services | 3,230 | 3,690 | 3,600 | 4,200 | 600 |
| 100.2650.521200.11 | Professional Services Public Defender | 20,470 | 18,550 | 9,500 | 20,000 | 10,500 |
| 100.2650.522203.00 | Maint & Repair - Office Equipment | 3,170 | 1,700 | 7,500 | 3,000 | (4,500) |
| 100.2650.522206.01 | Maint & Repair - Building | - | 300 | - | - | - |
| 100.2650.523100.01 | Liability Insurance | 3,350 | 2,660 | 3,580 | 3,220 | (360) |
| 100.2650.523200.00 | Telephone | 570 | 510 | 570 | 700 | 130 |
| 100.2650.523200.01 | Communications/Internet | 540 | 50 | 540 | 1,620 | 1,080 |
| 100.2650.523200.02 | Postage | 40 | 40 | 60 | 100 | 40 |
| 100.2650.523500.00 | Travel | 760 | 470 | 1,300 | 1,300 | - |
| 100.2650.523600.00 | Dues & Subscriptions | 250 | 110 | 210 | 300 | 90 |
| 100.2650.523700.00 | Training | 1,610 | 970 | 1,200 | 1,200 | - |
| 100.2650.523850.00 | Contract Labor | 6,800 | 4,890 | - | - | - |
| 100.2650.531100.00 | Supplies | 2,030 | 1,120 | 2,000 | 2,200 | 200 |
| 100.2650.531100.43 | Supplies - Technology Fee | 590 | 1,010 | 1,000 | 1,000 | - |
| **Total Operating Expenses** | | **75,910** | **58,570** | **61,060** | **68,840** | **7,780** |
| **Capital Outlay** | | | | | | |
| 100.2650.542300.00 | C/Outlay - Furniture & Fixtures | 5,200 | - | - | - | - |
| **Total Capital Outlay** | | **5,200** | **-** | **-** | **-** | **-** |
| **Total 2650 - Municipal Court** | | **270,670** | **183,270** | **216,680** | **216,920** | **240** |

# General Fund Expenditures

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 ACTIVITY THROUGH 05/16/2023 | 2022-2023 AMENDED BUDGET | 2023-24 PROPOSED BUDGET | VARIANCE 2024 over 2023 |
|---|---|---|---|---|---|---|
| **Dept 3223 - Police** | | | | | | |
| **Personnel** | | | | | | |
| 100.3223.511100.00 | Salaries | 1,780,270 | 2,003,870 | 2,505,130 | 2,555,290 | 50,160 |
| 100.3223.511100.01 | Salaries - Part Time | 20,930 | 26,480 | 75,000 | 75,000 | - |
| 100.3223.511100.03 | Salary Paygrade/Promotions | - | - | 22,500 | 22,500 | - |
| 100.3223.511300.00 | O/T - Extra Hours | 150,060 | 43,000 | 145,000 | 145,000 | - |
| 100.3223.511300.01 | O/T- Court Hours | 3,400 | 3,150 | 3,500 | 3,500 | - |
| 100.3223.511300.02 | O/T - Special Events | 16,930 | 14,720 | 16,000 | 22,600 | 6,600 |
| 100.3223.511300.03 | O/T - Local Law Enforcement Block Grant | 7,120 | 5,750 | 7,500 | 7,500 | - |
| 100.3223.511300.06 | O/T - School Resource Officers | 21,970 | 28,050 | 28,000 | 34,000 | 6,000 |
| 100.3223.511300.07 | O/T - Records Clerks | 25,520 | 27,770 | 21,000 | 28,000 | 7,000 |
| 100.3223.511400.00 | Supplemental Wages Special Events | 1,200 | - | - | - | - |
| 100.3223.512100.00 | Group Life Insurance | 2,290 | 2,310 | 2,590 | 2,470 | (120) |
| 100.3223.512100.01 | Group Health Insurance | 549,730 | 497,170 | 633,920 | 632,260 | (1,660) |
| 100.3223.512200.00 | Payroll Taxes | 174,710 | 162,030 | 216,010 | 215,180 | (830) |
| 100.3223.512400.00 | Retirement | 481,520 | 494,100 | 539,010 | 433,070 | (105,940) |
| 100.3223.512400.01 | POABF Dues | 10,660 | 11,150 | 18,360 | 18,400 | 40 |
| 100.3223.512700.00 | Workers Comp Insurance | 101,400 | 112,800 | 131,730 | 138,850 | 7,120 |
| 100.3223.512900.00 | Uniforms | 34,600 | 13,300 | 35,000 | 40,000 | 5,000 |
| 100.3223.512900.04 | Employee Incentive Program | 1,820 | 1,620 | - | 2,000 | 2,000 |
| 100.3223.513500.00 | Hazardous Pay (COVID-19) | 27,380 | - | - | - | - |
| **Total Personnel** | | **3,411,510** | **3,447,270** | **4,400,250** | **4,375,620** | **(24,630)** |
| | | | | | | |
| **Operating Expenses** | | | | | | |
| 100.3223.521001.00 | Temp Service | 210 | - | - | - | - |
| 100.3223.521200.01 | Legal Fees | 200 | - | 350 | 1,000 | 650 |
| 100.3223.521200.05 | Prisoner Medical | - | - | 20,000 | 20,000 | - |
| 100.3223.521200.08 | Molestation Testing | - | - | 500 | 500 | - |
| 100.3223.521200.09 | Assessment Center Service | - | - | 1,000 | 1,500 | 500 |
| 100.3223.521200.10 | Professional Services | 46,670 | 35,220 | 43,800 | 3,000 | (40,800) |
| 100.3223.521200.23 | Professional Svc Tift Co Radio Maint | 26,790 | 25,860 | 31,030 | 31,000 | (30) |
| 100.3223.521300.00 | Software/Data Maintenance | 20,090 | 18,860 | 31,000 | 213,940 | 182,940 |
| 100.3223.522130.00 | Janitorial Services | - | - | - | 40,800 | 40,800 |
| 100.3223.522200.03 | Maint & Repair - Vehicles | 81,660 | 87,330 | 71,000 | 83,900 | 12,900 |
| 100.3223.522203.00 | Maint &  Repair - Office Equip | 9,200 | 8,930 | 10,000 | 11,000 | 1,000 |
| 100.3223.522206.01 | Maint  Repair - Building | 19,980 | 3,650 | 30,000 | 30,000 | - |
| 100.3223.523100.00 | Auto/Heavy Equip Ins | 31,240 | 24,170 | 32,510 | 29,900 | (2,610) |
| 100.3223.523100.01 | Liability Insurance | 66,550 | 54,010 | 67,350 | 65,300 | (2,050) |
| 100.3223.523100.02 | Deductible Insurance | 8,650 | 7,470 | 15,000 | 15,000 | - |
| 100.3223.523200.00 | Telephone | 3,150 | 2,870 | 3,900 | 3,900 | - |
| 100.3223.523200.01 | Comunication/Internet | 18,740 | 16,370 | 20,000 | 20,000 | - |
| 100.3223.523200.02 | Postage | 620 | 90 | 600 | 600 | - |
| 100.3223.523300.00 | Advertising | - | 100 | 1,200 | 1,200 | - |
| 100.3223.523500.00 | Travel | 11,410 | 10,010 | 8,000 | 14,000 | 6,000 |
| 100.3223.523600.00 | Dues & Subscriptions | 420 | 830 | 800 | 800 | - |
| 100.3223.523700.00 | Training | 16,740 | 12,400 | 15,000 | 17,000 | 2,000 |
| 100.3223.523900.01 | Dumpster & Garbage Pickup | 1,080 | 880 | 1,500 | 1,500 | - |
| 100.3223.523904.00 | Vehicle Towing Expense | 1,250 | 200 | 2,000 | 2,000 | - |
| 100.3223.531100.00 | Supplies | 43,560 | 31,830 | 50,000 | 50,000 | - |
| 100.3223.531100.07 | Supplies - Firing Range | 11,890 | 7,180 | 12,000 | 15,000 | 3,000 |
| 100.3223.531100.08 | Supplies - Community Training | 2,210 | 650 | 2,200 | 2,500 | 300 |
| 100.3223.531100.09 | Supplies - Investigative | - | - | - | 14,000 | 14,000 |
| 100.3223.531100.40 | State Accreditation | 1,650 | 980 | 3,500 | 2,000 | (1,500) |
| 100.3223.531100.43 | Supplies - Technology Fee | 43,790 | 31,050 | 30,000 | 60,000 | 30,000 |
| 100.3223.531220.01 | Utilities - Water/Natural Gas | 2,730 | 2,530 | 3,000 | 3,000 | - |
| 100.3223.531230.00 | Utilities - Electricity | 38,340 | 29,310 | 39,000 | 39,000 | - |
| 100.3223.531270.00 | Fuel | 152,930 | 140,140 | 198,000 | 180,000 | (18,000) |
| 100.3223.531700.01 | K-9 - Supplies/Equip | 8,890 | 2,280 | 4,000 | 6,200 | 2,200 |
| 100.3223.551101.02 | Customer Svc Allocation Exp | 15,410 | - | - | - | - |
| 100.3223.571000.00 | Prisoners Per Diem | 100,210 | 156,320 | 100,000 | 200,000 | 100,000 |
| **Total Operating Expenses** | | **786,260** | **711,520** | **848,240** | **1,179,540** | **331,300** |

# General Fund Expenditures

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 ACTIVITY THROUGH 05/16/2023 | 2022-2023 AMENDED BUDGET | 2023-24 PROPOSED BUDGET | VARIANCE 2024 over 2023 |
|---|---|---|---|---|---|---|
| **Capital Outlay** | | | | | | |
| 100.3223.542500.00 | C/Outlay - Equipment | 41,370 | 69,140 | 94,180 | - | (94,180) |
| 100.3223.542500.00-P0105 | C/Outlay-Vehicles & Equipment | - | - | - | 333,000 | 333,000 |
| 100.3223.542500.00-P0122 | C/Outlay-Radio upgrades | - | - | - | 74,400 | 74,400 |
| 100.3223.542500.00-P0174 | C/Outlay-Police Equip Other | - | - | - | 83,200 | 83,200 |
| **Total Capital Outlay** | | **41,370** | **69,140** | **94,180** | **490,600** | **396,420** |
| Financing Uses | | | | | | |
| 100.3223.611002.01 | Transfer Out - Cap Proj Fd - GMA Debt | 237,730 | 290,000 | 290,000 | - | (290,000) |
| **Total Financing Uses** | | **237,730** | **290,000** | **290,000** | **-** | **(290,000)** |
| **Total 3223 - Police** | | **4,476,870** | **4,517,930** | **5,632,670** | **6,045,760** | **413,090** |

# General Fund Expenditures

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 ACTIVITY THROUGH 05/16/2023 | 2022-2023 AMENDED BUDGET | 2023-24 PROPOSED BUDGET | VARIANCE 2024 over 2023 |
|---|---|---|---|---|---|---|
| **Dept 3500 - Fire** | | | | | | |
| **Personnel** | | | | | | |
| 100.3500.511100.00 | Salaries | 1,265,810 | 1,288,550 | 1,480,940 | 1,509,690 | 28,750 |
| 100.3500.511100.01 | Salaries - Part Time | 121,470 | 88,860 | 129,180 | 105,000 | (24,180) |
| 100.3500.511100.02 | Salaries/Fire Inspector | 84,790 | 95,840 | 99,730 | 99,730 | - |
| 100.3500.511100.03 | Salary Paygrade/Promotions | - | - | 15,000 | 15,000 | - |
| 100.3500.511300.00 | O/T - Extra Hours | 89,720 | 13,140 | 62,650 | 62,650 | - |
| 100.3500.512100.00 | Group Life Insurance | 1,330 | 1,500 | 1,380 | 1,940 | 560 |
| 100.3500.512100.01 | Group Health Insurance | 296,500 | 246,850 | 297,570 | 352,650 | 55,080 |
| 100.3500.512100.02 | Firefighters Cancer Policy | - | 6,220 | - | 6,200 | 6,200 |
| 100.3500.512200.00 | Payroll Taxes | 119,440 | 119,000 | 128,360 | 147,700 | 19,340 |
| 100.3500.512400.00 | Retirement | 371,060 | 293,060 | 319,710 | 256,860 | (62,850) |
| 100.3500.512400.01 | Ga Fireman Pension Fund | 9,600 | 9,300 | 10,600 | 10,600 | - |
| 100.3500.512700.00 | Workers Comp Insurance | 56,540 | 40,360 | 46,570 | 56,870 | 10,300 |
| 100.3500.512900.00 | Uniforms | 20,980 | 18,780 | 23,000 | 23,000 | - |
| 100.3500.513500.00 | Hazardous Pay (COVID-19) | 101,160 | 70 | - | - | - |
| **Total Personnel** | | **2,538,400** | **2,221,530** | **2,614,690** | **2,647,890** | **33,200** |
| **Operating Expenses** | | | | | | |
| 100.3500.521200.01 | Legal Fees | - | - | - | 1,000 | 1,000 |
| 100.3500.521200.23 | Professional Svc Tift Co Radio Maint | 13,350 | 14,120 | 17,000 | 17,000 | - |
| 100.3500.521300.07 | Volunteer Fire Service | 6,030 | 3,900 | 6,000 | 6,000 | - |
| 100.3500.522200.02 | Maint & Repair - Vehicles | 40,930 | 61,870 | 50,000 | 60,000 | 10,000 |
| 100.3500.522203.00 | Maint & Repair - Office Equipment | 2,710 | 2,420 | 3,000 | 3,000 | - |
| 100.3500.522204.00 | Maint & Repair - Heavy Equipment | 17,200 | 5,300 | 16,000 | 16,000 | - |
| 100.3500.522206.01 | Maint  Repair - Building | 9,420 | 14,750 | 15,000 | 21,000 | 6,000 |
| 100.3500.523100.00 | Auto/Heavy Equip Ins | 20,570 | 16,350 | 21,990 | 19,770 | (2,220) |
| 100.3500.523100.01 | Liability Insurance | 20,050 | 16,280 | 20,300 | 19,680 | (620) |
| 100.3500.523100.02 | Deductible Insurance | - | - | 4,000 | - | (4,000) |
| 100.3500.523100.03 | Volunteer Firemen Ins | 2,200 | 1,870 | 2,200 | 2,200 | - |
| 100.3500.523200.00 | Telephone | 7,370 | 5,260 | 7,250 | 7,200 | (50) |
| 100.3500.523200.01 | Communication/Internet | 11,500 | 12,030 | 11,000 | 13,500 | 2,500 |
| 100.3500.523200.02 | Postage | 130 | 70 | 100 | 100 | - |
| 100.3500.523300.04 | Marketing  Public Relations | 1,250 | 420 | 1,500 | 1,500 | - |
| 100.3500.523500.00 | Travel | 6,300 | 3,070 | 7,500 | 7,500 | - |
| 100.3500.523600.00 | Dues & Subscriptions | 4,300 | 2,560 | 5,000 | 5,000 | - |
| 100.3500.523700.00 | Training | 15,080 | 8,570 | 10,000 | 15,000 | 5,000 |
| 100.3500.523900.01 | Dumpster & Garbage Pickup | 3,290 | 2,820 | 4,200 | 4,200 | - |
| 100.3500.531100.00 | Supplies | 21,530 | 11,570 | 20,000 | 20,000 | - |
| 100.3500.531100.14 | Personal Protective  Eq / Supplies | 15,460 | 14,860 | 15,000 | 15,000 | - |
| 100.3500.531220.01 | Utilities - Water/Natural Gas | 8,090 | 7,120 | 16,500 | 16,500 | - |
| 100.3500.531230.00 | Utilities - Electricity | 20,570 | 14,370 | 22,000 | 22,000 | - |
| 100.3500.531240.00 | Propane - Training Center | 110 | 110 | 1,500 | 1,000 | (500) |
| 100.3500.531270.00 | Fuel | 30,180 | 29,680 | 36,000 | 36,000 | - |
| **Total Operating Expenses** | | **277,620** | **249,370** | **313,040** | **330,150** | **17,110** |
| **Capital Outlay** | | | | | | |
| 100.3500.542500.00 | C/Outlay - Equipment | - | - | 27,000 | 620,000 | 593,000 |
| 100.3500.542500.01-PF101 | C/Outlay-Radio Upgrades | - | - | - | 166,800 | 166,800 |
| 100.3500.542500.01-PF106 | C/Outlay SCBA Equipment | - | - | - | 57,600 | 57,600 |
| 100.3500.542500.00-PF107 | Fire Department Equipment | - | - | - | 33,000 | 33,000 |
| **Total Capital Outlay** | | **-** | **-** | **27,000** | **877,400** | **850,400** |
| Financing Uses | | | | | | |
| 100.3500.611002.01 | Transfer Out - Cap Proj Fd - GMA Debt | 29,420 | 33,470 | 33,470 | 33,000 | (470) |
| **Total Financing Uses** | | **29,420** | **33,470** | **33,470** | **33,000** | **(470)** |
| **Total 3500 - Fire** | | **2,845,440** | **2,504,370** | **2,988,200** | **3,888,440** | **900,240** |

# General Fund Expenditures

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 ACTIVITY THROUGH 05/16/2023 | 2022-2023 AMENDED BUDGET | 2023-24 PROPOSED BUDGET | VARIANCE 2024 over 2023 |
|---|---|---|---|---|---|---|
| **Dept 4100 - Public Works** | | | | | | |
| **Personnel** | | | | | | |
| 100.4100.512400.00 | Retirement | 120,770 | 113,470 | 123,790 | 99,450 | (24,340) |
| **Total Personnel** | | **120,770** | **113,470** | **123,790** | **99,450** | **(24,340)** |
| Financing Uses | | | | | | |
| 100.4100.611002.01 | Transfer Out-Cap Prog Fnd GMA | 120,490 | 182,500 | 182,500 | 180,000 | (2,500) |
| **Total Financing Uses** | | **120,490** | **182,500** | **182,500** | **180,000** | **(2,500)** |
| **Operating Expenses** | | | | | | |
| 100.4100.522200.02 | Maint & Repair-Veh/Equip-Parts | 6,350 | 10,940 | 16,000 | 7,000 | (9,000) |
| 100.4100.521200.32 | Prof Svcs-Traffic Study | - | 6,500 | 6,500 | - | (6,500) |
| 100.4100.522206.01 | Maint Repair - Supplies | 2,370 | - | 800 | 800 | - |
| 100.4100.522209.00 | Maint & Repair - Traffic Lights | 20,100 | 400 | 300 | 500 | 200 |
| 100.4100.522209.02 | Maint & Repair - Street Lights | 190 | 200 | 160 | 160 | - |
| 100.4100.523100.00 | Auto/Heavy Equip Ins | 8,260 | 6,560 | 8,830 | 7,940 | (890) |
| 100.4100.523100.01 | Liability Insurance | 6,520 | 5,290 | 6,600 | 6,400 | (200) |
| 100.4100.523100.02 | Deductible Insurance | 27,280 | 9,580 | 6,500 | 14,600 | 8,100 |
| 100.4100.523200.00 | Telephone | 850 | 770 | 900 | 900 | - |
| 100.4100.523900.00 | Landfill Charges | 82,610 | 42,310 | 60,000 | 60,000 | - |
| 100.4100.531100.00 | Supplies | 47,980 | - | 1,070 | 1,070 | - |
| 100.4100.531220.01 | Utilities - Water/Natural Gas | 2,020 | 1,950 | 2,000 | 2,200 | 200 |
| 100.4100.531230.00 | Utilities - Electricity | 24,000 | 20,060 | 22,000 | 22,400 | 400 |
| 100.4100.531270.00 | Fuel | 2,560 | (10) | - | - | - |
| **Total Operating Expenses** | | **231,090** | **104,550** | **131,660** | **123,970** | **(7,690)** |
| **Capital Outlay** | | | | | | |
| 100.4100.542500.00-P2219 | C/Outlay - 52" Mower | 10,600 | 11,900 | 12,000 | - | (12,000) |
| 100.4100.542500.00-P2220 | C/Outlay - (2) 60" Mowers | 22,600 | 24,500 | 28,000 | - | (28,000) |
| 100.4100.541400.00-P6003 | Sidewalk Repl & Connect | - | - | - | 200,000 | 200,000 |
| 100.4100.541400.00-P6004 | Stormwater Maint & Rehab | - | - | - | 250,000 | 250,000 |
| 100.4100.541400.00-P6006 | Traffic Signal Upgrades | - | - | - | 50,000 | 50,000 |
| 100.4100.542200.00-PW013 | C/Outlay-Vehicles & Equipment | - | - | - | 720,000 | 720,000 |
| 100.4100.542500.00-PW102 | C/Outlay - Equipment | - | - | - | 590,000 | 590,000 |
| **Total Capital Outlay** | | **33,200** | **36,400** | **40,000** | **1,810,000** | **1,770,000** |
| **Total 4100 - Public Works** | | **505,550** | **436,920** | **477,950** | **2,213,420** | **1,735,470** |
| **Dept 4101 - ESG Operations-Street** | | | | | | |
| **Operating Expenses** | | | | | | |
| 100.4101.522200.00 | ESG - Base Fee | 1,326,430 | 1,215,900 | 1,326,430 | 1,353,000 | 26,570 |
| 100.4101.522200.01 | ESG - Repairs Purchase | 288,990 | 297,920 | 325,000 | 400,000 | 75,000 |
| 100.4101.522200.02 | ESG - Fuel Purchase | 85,660 | 101,490 | 110,720 | 110,700 | (20) |
| **Total Operating Expenses** | | **1,701,080** | **1,615,310** | **1,762,150** | **1,863,700** | **101,550** |
| **Total 4101 - ESG Operations-Street** | | **1,701,080** | **1,615,310** | **1,762,150** | **1,863,700** | **101,550** |

# General Fund Expenditures

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 ACTIVITY THROUGH 05/16/2023 | 2022-2023 AMENDED BUDGET | 2023-24 PROPOSED BUDGET | VARIANCE 2024 over 2023 |
|---|---|---|---|---|---|---|
| **Dept 4903 - Building Maintenance** | | | | | | |
| **Personnel** | | | | | | |
| 100.4903.512400.00 | Retirement | 2,720 | 2,500 | 2,720 | 2,190 | (530) |
| **Total Personnel** | | **2,720** | **2,500** | **2,720** | **2,190** | **(530)** |
| **Operating Expenses** | | | | | | |
| 100.4903.522206.01 | Maint Repair - Building | 180 | 630 | 200 | 200 | - |
| 100.4903.523200.00 | Telephone | 210 | 190 | 200 | 200 | - |
| 100.4903.523900.01 | Dumpster & Garbage Pickup | 40 | - | 500 | 500 | - |
| 100.4903.531220.01 | Utilities - Water/Natural Gas | 2,290 | 2,380 | 2,500 | 3,000 | 500 |
| 100.4903.531230.00 | Utilities - Electricity | 36,480 | 27,270 | 40,000 | 38,000 | (2,000) |
| **Total Operating Expenses** | | **39,200** | **30,470** | **43,400** | **41,900** | **(1,500)** |
| **Total 4903 - Building Maintenance** | | **41,920** | **32,970** | **46,120** | **44,090** | **(2,030)** |
| **Dept 4904 - ESG Operations-Building Maintenance** | | | | | | |
| **Operating Expenses** | | | | | | |
| 100.4904.522200.00 | ESG - Base Fee | 111,030 | 101,780 | 111,030 | 113,200 | 2,170 |
| 100.4904.522200.01 | ESG - Repairs Purchase | 20,210 | 23,870 | 26,040 | 26,000 | (40) |
| 100.4904.522200.02 | ESG - Fuel Purchase | 1,270 | 1,370 | 1,500 | 1,500 | - |
| **Total Operating Expenses** | | **132,510** | **127,020** | **138,570** | **140,700** | **2,130** |
| **Total 4904 - ESG Operations-Building Maintenance** | | **132,510** | **127,020** | **138,570** | **140,700** | **2,130** |

# General Fund Expenditures

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 ACTIVITY THROUGH 05/16/2023 | 2022-2023 AMENDED BUDGET | 2023-24 PROPOSED BUDGET | VARIANCE 2024 over 2023 |
|---|---|---|---|---|---|---|
| **Dept 4910 - Shop** | | | | | | |
| **Personnel** | | | | | | |
| 100.4910.512400.00 | Retirement | 29,410 | 17,300 | 18,870 | 15,160 | (3,710) |
| **Total Personnel** | | **29,410** | **17,300** | **18,870** | **15,160** | **(3,710)** |
| | | | | | | |
| **Operating Expenses** | | | | | | |
| 100.4910.523200.00 | Telephone | 360 | 320 | 500 | 500 | - |
| 100.4910.531220.01 | Utilities - Water/Natural Gas | 11,510 | 11,260 | 9,600 | 13,500 | 3,900 |
| 100.4910.531230.00 | Utilities - Electricity | 20,650 | 14,980 | 20,000 | 20,000 | - |
| 100.4910.531270.00 | Fuel | 40 | - | - | - | - |
| **Total Operating Expenses** | | **32,560** | **26,560** | **30,100** | **34,000** | **3,900** |
| | | | | | | |
| **Total 4910 - Shop** | | **61,970** | **43,860** | **48,970** | **49,160** | **190** |
| | | | | | | |
| **Dept 4911 - ESG Shop** | | | | | | |
| **Operating Expenses** | | | | | | |
| 100.4911.522200.00 | ESG - Base Fee | 256,060 | 234,720 | 256,060 | 261,200 | 5,140 |
| 100.4911.522200.01 | ESG - Repairs Purchase | 11,260 | 9,460 | 10,320 | 15,000 | 4,680 |
| 100.4911.522200.02 | ESG - Fuel Purchase | 2,540 | 3,210 | 3,500 | 3,500 | - |
| **Total Operating Expenses** | | **269,860** | **247,390** | **269,880** | **279,700** | **9,820** |
| | | | | | | |
| **Total 4911 - ESG Shop** | | **269,860** | **247,390** | **269,880** | **279,700** | **9,820** |

# General Fund Expenditures

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 ACTIVITY THROUGH 05/16/2023 | 2022-2023 AMENDED BUDGET | 2023-24 PROPOSED BUDGET | VARIANCE 2024 over 2023 |
|---|---|---|---|---|---|---|
| **Dept 4950 - Cemetery** | | | | | | |
| **Personnel** | | | | | | |
| 100.4950.512400.00 | Retirement | 45,020 | 41,270 | 45,020 | 36,170 | (8,850) |
| **Total Personnel** | | **45,020** | **41,270** | **45,020** | **36,170** | **(8,850)** |
| | | | | | | |
| **Operating Expenses** | | | | | | |
| 100.4950.523100.00 | Auto/Heavy Equip Ins | 1,190 | 940 | 1,270 | 1,140 | (130) |
| 100.4950.523100.01 | Liability Insurance | 3,660 | 2,970 | 3,700 | 3,590 | (110) |
| 100.4950.531220.01 | Utilities - Water/Natural Gas | 500 | - | 800 | - | (800) |
| 100.4950.531270.00 | Fuel | 200 | - | - | - | - |
| 100.4950.531600.00 | Supplies - Small Equipment | - | 4,690 | - | - | - |
| **Total Operating Expenses** | | **5,550** | **8,600** | **5,770** | **4,730** | **(1,040)** |
| | | | | | | |
| **Total 4950 - Cemetery** | | **50,570** | **49,870** | **50,790** | **40,900** | **(9,890)** |
| | | | | | | |
| **Dept 4951 - ESG Operations-Cemetery** | | | | | | |
| **Operating Expenses** | | | | | | |
| 100.4951.522200.00 | ESG - Base Fee | 167,080 | 153,150 | 167,080 | 170,400 | 3,320 |
| 100.4951.522200.01 | ESG - Repairs Purchase | 13,880 | 14,300 | 15,600 | 15,600 | - |
| 100.4951.522200.02 | ESG - Chemicals Purchase | 600 | 460 | 500 | 4,000 | 3,500 |
| 100.4951.522200.03 | ESG - Fuel Purchase | 5,740 | 7,130 | 7,780 | 7,800 | 20 |
| **Total Operating Expenses** | | **187,300** | **175,040** | **190,960** | **197,800** | **6,840** |
| | | | | | | |
| **Total 4951 - ESG Operations-Cemetery** | | **187,300** | **175,040** | **190,960** | **197,800** | **6,840** |

# General Fund Expenditures

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 ACTIVITY THROUGH 05/16/2023 | 2022-2023 AMENDED BUDGET | 2023-24 PROPOSED BUDGET | VARIANCE 2024 over 2023 |
|---|---|---|---|---|---|---|
| **Dept 5520 - Senior Citizens Center** | | | | | | |
| **Personnel** | | | | | | |
| 100.5520.511100.00 | Salaries | 67,580 | 69,290 | 103,480 | 87,610 | (15,870) |
| 100.5520.511300.00 | O/T - Extra Hours | 2,220 | 2,070 | 1,000 | 2,000 | 1,000 |
| 100.5520.512100.00 | Group Life Insurance | 50 | 50 | 40 | 70 | 30 |
| 100.5520.512100.01 | Group Health Insurance | 15,230 | 13,720 | 16,270 | 27,640 | 11,370 |
| 100.5520.512200.00 | Payroll Taxes | 4,720 | 5,360 | 7,990 | 6,420 | (1,570) |
| 100.5520.512400.00 | Retirement | 4,060 | 19,470 | 21,230 | 24,770 | 3,540 |
| 100.5520.512700.00 | Workers Comp Insurance | 3,620 | 1,220 | 2,270 | 340 | (1,930) |
| 100.5520.512900.00 | Uniforms | 820 | 630 | 750 | 900 | 150 |
| **Total Personnel** | | **98,300** | **111,810** | **153,030** | **149,750** | **(3,280)** |
| | | | | | | |
| **Operating Expenses** | | | | | | |
| 100.5520.521001.00 | Contracted Labor | 60,380 | 35,430 | 64,500 | 50,000 | (14,500) |
| 100.5520.521200.10 | Professional Services | 13,270 | 7,360 | 7,000 | 7,500 | 500 |
| 100.5520.521200.11 | Meal Delivery | 24,270 | 39,610 | 30,000 | 44,500 | 14,500 |
| 100.5520.522200.02 | Maint & Repair-Veh/Equip-Parts | 290 | 920 | 1,500 | 500 | (1,000) |
| 100.5520.522203.00 | Maint & Repair - Office Equipment | 4,170 | 3,430 | 4,000 | 4,000 | - |
| 100.5520.522206.01 | Maint  Repair - Building | 5,290 | 7,050 | 6,000 | 6,000 | - |
| 100.5520.523100.00 | Auto/Heavy Equip Ins | 760 | 590 | 800 | 720 | (80) |
| 100.5520.523100.01 | Liability Insurance | 4,060 | 3,300 | 4,110 | 3,980 | (130) |
| 100.5520.523200.00 | Telephone | 1,980 | 1,900 | 2,000 | 2,000 | - |
| 100.5520.523200.01 | Communication/Internet | 2,020 | 690 | 3,700 | 2,000 | (1,700) |
| 100.5520.523200.02 | Postage | 100 | 40 | 50 | 100 | 50 |
| 100.5520.523500.00 | Travel | 610 | 120 | 200 | 500 | 300 |
| 100.5520.523700.00 | Training | 390 | 130 | 150 | 200 | 50 |
| 100.5520.523900.01 | Dumpster & Garbage Pickup | 1,160 | 1,000 | 1,370 | 1,200 | (170) |
| 100.5520.531100.00 | Supplies | 3,450 | 2,950 | 3,000 | 4,000 | 1,000 |
| 100.5520.531100.21 | Supplies - Janitorial | 4,970 | 3,800 | 5,000 | 5,000 | - |
| 100.5520.531100.22 | Supplies - Special Events Food | 1,680 | 1,970 | 2,000 | 2,500 | 500 |
| 100.5520.531100.38 | Supplies - Congregate Seniors | 4,400 | 4,590 | 5,000 | 5,000 | - |
| 100.5520.531220.01 | Utilities - Water/Natural Gas | 2,830 | 2,780 | 2,500 | 3,000 | 500 |
| 100.5520.531230.00 | Utilities - Electricity | 14,730 | 13,690 | 16,000 | 20,000 | 4,000 |
| 100.5520.531270.00 | Fuel | 3,300 | 2,640 | 5,200 | 3,500 | (1,700) |
| 100.5520.531600.00 | Supplies - Small Equipment | 950 | 890 | 1,500 | 1,000 | (500) |
| 100.5520.531700.00 | Other | 470 | 480 | 500 | 900 | 400 |
| **Total Operating Expenses** | | **155,530** | **135,360** | **166,080** | **168,100** | **2,020** |
| | | | | | | |
| **Total 5520 - Senior Citizens Center** | | **253,830** | **247,170** | **319,110** | **317,850** | **(1,260)** |

# General Fund Expenditures

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 ACTIVITY THROUGH 05/16/2023 | 2022-2023 AMENDED BUDGET | 2023-24 PROPOSED BUDGET | VARIANCE 2024 over 2023 |
|---|---|---|---|---|---|---|
| **Dept 7450 - Community Development** | | | | | | |
| **Personnel** | | | | | | |
| 100.7450.511100.00 | Salaries | 215,750 | 194,770 | 267,480 | 324,130 | 56,650 |
| 100.7450.511300.00 | O/T - Extra Hours | 1,770 | 700 | 1,500 | 1,500 | - |
| 100.7450.512100.00 | Group Life Insurance | 180 | 230 | 150 | 250 | 100 |
| 100.7450.512100.01 | Group Health Insurance | 28,050 | 31,050 | 26,990 | 38,940 | 11,950 |
| 100.7450.512200.00 | Payroll Taxes | 15,930 | 14,150 | 20,120 | 24,230 | 4,110 |
| 100.7450.512400.00 | Retirement | 12,000 | 45,200 | 49,300 | 39,610 | (9,690) |
| 100.7450.512700.00 | Workers Comp Insurance | 6,210 | 3,590 | 3,450 | 6,090 | 2,640 |
| 100.7450.512900.00 | Uniforms | 1,890 | 1,630 | 1,500 | 2,000 | 500 |
| **Total Personnel** | | **281,780** | **291,320** | **370,490** | **436,750** | **66,260** |
| **Financing Uses** | | | | | | |
| 100.7450.611002.01 | Transfer to Capital Proj Fd - GMA Debt | - | 14,000 | 14,000 | 14,660 | 660 |
| **Total Financing Uses** | | **-** | **14,000** | **14,000** | **14,660** | **660** |
| **Operating Expenses** | | | | | | |
| 100.7450.521001.00 | Temp Service | 4,770 | 380 | - | - | - |
| 100.7450.521200.01 | Legal Fees | 15,210 | 15,230 | 12,000 | 25,000 | 13,000 |
| 100.7450.521200.02 | Engineering Fees | 79,300 | 28,770 | 67,000 | 50,000 | (17,000) |
| 100.7450.521200.10 | Professional Services | 2,870 | 2,870 | 4,000 | 4,000 | - |
| 100.7450.521200.22 | Prof Services-Plan Review | - | 3,610 | - | 10,000 | 10,000 |
| 100.7450.521200.29 | Removal/Demolition Costs | 3,360 | 15,620 | 20,000 | 20,000 | - |
| 100.7450.521300.00 | Software/Data Maintenance | 960 | - | 5,000 | 5,000 | - |
| 100.7450.522200.02 | Maint & Repair - Vehicles | 1,890 | 3,720 | 4,000 | 5,000 | 1,000 |
| 100.7450.522203.00 | Maint & Repair - Office Equipment | 4,190 | 2,960 | 6,000 | 6,000 | - |
| 100.7450.522206.00 | Maint Repair - Building | 12,730 | 2,960 | 13,000 | 13,000 | - |
| 100.7450.523100.00 | Auto/Heavy Equip Ins | 930 | 740 | 990 | 890 | (100) |
| 100.7450.523100.01 | Liability Insurance | 3,710 | 3,010 | 3,750 | 3,640 | (110) |
| 100.7450.523100.02 | Deductible Insurance | - | - | 2,000 | 2,000 | - |
| 100.7450.523200.00 | Telephone | 380 | 320 | 400 | 500 | 100 |
| 100.7450.523200.01 | Communications/Internet | 3,770 | 2,500 | 4,300 | 4,300 | - |
| 100.7450.523200.02 | Postage | 290 | 230 | 4,000 | 2,000 | (2,000) |
| 100.7450.523300.00 | Advertising | 1,990 | 1,700 | 3,000 | 3,000 | - |
| 100.7450.523500.00 | Travel | 5,820 | 2,190 | 5,000 | 6,000 | 1,000 |
| 100.7450.523600.00 | Dues & Subscription | 2,360 | 710 | 2,000 | 2,000 | - |
| 100.7450.523700.00 | Training | 8,590 | 8,290 | 7,500 | 9,000 | 1,500 |
| 100.7450.523850.00 | Building Inspection Services | 144,550 | - | 60,000 | - | (60,000) |
| 100.7450.531100.00 | Supplies | 7,530 | 5,680 | 6,000 | 7,500 | 1,500 |
| 100.7450.531100.30 | Supplies - KTB | - | 1,060 | - | 2,500 | 2,500 |
| 100.7450.531100.43 | Supplies - Technology Fee | 2,170 | 70 | 3,000 | 3,000 | - |
| 100.7450.531220.01 | Utilities - Water/Natural Gas | 2,060 | 940 | 2,000 | 2,000 | - |
| 100.7450.531230.00 | Utilities - Electricity | 7,370 | 5,010 | 7,500 | 7,500 | - |
| 100.7450.531270.00 | Fuel | 4,460 | 2,060 | 7,000 | 7,000 | - |
| **Total Operating Expenses** | | **321,260** | **110,630** | **249,440** | **200,830** | **(48,610)** |
| **Total 7450 - Community Development** | | **603,040** | **415,950** | **633,930** | **652,240** | **18,310** |

# General Fund Expenditures

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 ACTIVITY THROUGH 05/16/2023 | 2022-2023 AMENDED BUDGET | 2023-24 PROPOSED BUDGET | VARIANCE 2024 over 2023 |
|---|---|---|---|---|---|---|
| **Dept 7520 - Urban Redevelopment/Community Improvement** | | | | | | |
| **Personnel** | | | | | | |
| 100.7520.511100.00 | Salaries | - | 37,080 | 61,120 | 57,720 | (3,400) |
| 100.7520.512100.00 | Group Life Insurance | - | 50 | - | 60 | 60 |
| 100.7520.512100.01 | Group Health Insurance | - | - | 9,000 | - | (9,000) |
| 100.7520.512200.00 | Payroll Taxes | - | 2,800 | 4,610 | 4,410 | (200) |
| 100.7520.512400.00 | Retirement | 18,120 | 10,370 | 11,310 | 9,090 | (2,220) |
| 100.7520.512700.00 | Workers Comp Insurance | 610 | 140 | 120 | 220 | 100 |
| 100.7520.512900.00 | Uniforms | - | 340 | 500 | 300 | (200) |
| **Total Personnel** | | **18,730** | **50,780** | **86,660** | **71,800** | **(14,860)** |
| | | | | | | |
| **Operating Expenses** | | | | | | |
| 100.7520.521200.10 | Professional Services | - | 700 | 4,000 | 1,100 | (2,900) |
| 100.7520.522203.00 | Maint & Repair - Office Equipment | 2,280 | 960 | 2,450 | 1,500 | (950) |
| 100.7520.522206.01 | Maint Repair - Building | 1,190 | 3,520 | 3,000 | 2,000 | (1,000) |
| 100.7520.523100.00 | Auto/Heavy Equip Ins | 710 | 560 | 750 | - | (750) |
| 100.7520.523100.01 | Liability Insurance | 710 | 560 | 750 | 670 | (80) |
| 100.7520.523200.00 | Telephone | 180 | 210 | 300 | 500 | 200 |
| 100.7520.523200.01 | Communications/Internet | 530 | 330 | 4,000 | 1,200 | (2,800) |
| 100.7520.523200.02 | Postage | - | 10 | 1,500 | 200 | (1,300) |
| 100.7520.523300.00 | Advertising | 140 | 480 | 1,500 | 1,500 | - |
| 100.7520.523500.00 | Travel | - | 920 | 1,000 | 1,000 | - |
| 100.7520.523600.00 | Dues & Subscriptions | - | 650 | 500 | 700 | 200 |
| 100.7520.523700.00 | Training | - | 1,920 | 1,500 | 1,000 | (500) |
| 100.7520.523850.00 | Contract Labor | 1,840 | - | 2,000 | 2,000 | - |
| 100.7520.531100.00 | Supplies | 80 | 3,220 | 2,500 | 3,000 | 500 |
| 100.7520.531100.14 | Personal Protective Eq / Supplies | - | - | 200 | - | (200) |
| 100.7520.531100.47 | Financial Literacy Program | - | 920 | - | 1,600 | 1,600 |
| 100.7520.531220.01 | Utilities - Water/Natural Gas | 180 | 1,730 | - | 4,800 | 4,800 |
| 100.7520.531300.00 | Food-Community Events | - | 270 | - | 1,000 | 1,000 |
| 100.7520.531600.00 | Supplies - Small Equipment | - | - | - | 2,000 | 2,000 |
| 100.7520.571000.26 | Special Projects | 12,920 | - | - | - | - |
| **Total Operating Expenses** | | **20,760** | **16,960** | **25,950** | **25,770** | **(180)** |
| | | | | | | |
| **Total 7520 - Urban Redevelopment/Community Improvement** | | **39,490** | **67,740** | **112,610** | **97,570** | **(15,040)** |

# General Fund Expenditures

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 ACTIVITY THROUGH 05/16/2023 | 2022-2023 AMENDED BUDGET | 2023-24 PROPOSED BUDGET | VARIANCE 2024 over 2023 |
|---|---|---|---|---|---|---|
| **Dept 7540 - Main Street** | | | | | | |
| **Personnel** | | | | | | |
| 100.7540.511100.00 | Salaries | 61,480 | 52,340 | 59,080 | 51,000 | (8,080) |
| 100.7540.512100.00 | Group Life Insurance | 30 | 20 | - | 50 | 50 |
| 100.7540.512100.01 | Group Health Insurance | 8,490 | 2,340 | 9,000 | 9,900 | 900 |
| 100.7540.512200.00 | Payroll Taxes | 4,560 | 2,050 | 4,090 | 3,610 | (480) |
| 100.7540.512400.00 | Retirement | 6,140 | 7,900 | 8,620 | 6,920 | (1,700) |
| 100.7540.512700.00 | Workers Comp Insurance | 1,820 | 220 | 270 | 200 | (70) |
| **Total Personnel** | | **82,520** | **64,870** | **81,060** | **71,680** | **(9,380)** |
| **Operating Expenses** | | | | | | |
| 100.7540.521001.00 | Temp Service | - | - | - | - | - |
| 100.7540.522203.00 | Maint & Repair - Office Equipment | 2,060 | 1,350 | 2,000 | 3,000 | 1,000 |
| 100.7540.522206.01 | Maint Repair - Building | 220 | 220 | 350 | 350 | - |
| 100.7540.522320.00 | Equipment Rental | 1,150 | 380 | 1,000 | - | (1,000) |
| 100.7540.523100.01 | Liability Insurance | 4,000 | 3,210 | 4,000 | 3,880 | (120) |
| 100.7540.523200.00 | Telephone | 650 | 500 | 1,400 | 1,000 | (400) |
| 100.7540.523300.00 | Advertising | 3,780 | 3,270 | 7,500 | 10,000 | 2,500 |
| 100.7540.523500.00 | Travel | 1,410 | 30 | 1,500 | 1,500 | - |
| 100.7540.523600.00 | Dues & Subscriptions | 800 | 430 | 800 | 800 | - |
| 100.7540.523700.00 | Training | 990 | 820 | 1,000 | 1,000 | - |
| 100.7540.523850.00 | Contract Labor | 150 | - | - | - | - |
| 100.7540.531100.00 | Supplies | 11,500 | 1,620 | 3,000 | 5,200 | 2,200 |
| 100.7540.531100.18 | Promotions & Designs | 3,870 | 6,300 | 10,000 | 10,000 | - |
| 100.7540.531100.44 | Events | 70 | 15,000 | 15,000 | 20,000 | 5,000 |
| 100.7540.531220.01 | Utilities - Water/Natural Gas | 1,830 | 20 | 1,700 | - | (1,700) |
| 100.7540.531270.00 | Fuel | - | - | - | - | - |
| **Total Operating Expenses** | | **32,480** | **33,150** | **49,250** | **56,730** | **7,480** |
| **Total 7540 - Main Street** | | **115,000** | **98,020** | **130,310** | **128,410** | **(1,900)** |

# General Fund Expenditures

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 ACTIVITY THROUGH 05/16/2023 | 2022-2023 AMENDED BUDGET | 2023-24 PROPOSED BUDGET | VARIANCE 2024 over 2023 |
|---|---|---|---|---|---|---|
| **Dept 7541 - Tourism & Economic Development** | | | | | | |
| **Personnel** | | | | | | |
| 100.7541.511100.00 | Salaries | 66,590 | 56,100 | 66,000 | 67,320 | 1,320 |
| 100.7541.512100.00 | Group Life Insurance | 70 | 70 | 80 | 80 | - |
| 100.7541.512100.01 | Group Health Insurance | 12,860 | 14,520 | 17,220 | 19,030 | 1,810 |
| 100.7541.512200.00 | Payroll Taxes | 4,640 | 3,970 | 4,880 | 4,790 | (90) |
| 100.7541.512400.00 | Retirement | 6,140 | - | 13,540 | 6,920 | (6,620) |
| 100.7541.512700.00 | Workers Comp Insurance | 590 | 150 | 140 | 230 | 90 |
| **Total Personnel** | | **90,890** | **74,810** | **101,860** | **98,370** | **(3,490)** |
| **Total 7541 - Tourism & Economic Development** | | **90,890** | **74,810** | **101,860** | **98,370** | **(3,490)** |

# General Fund Expenditures

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 ACTIVITY THROUGH 05/16/2023 | 2022-2023 AMENDED BUDGET | 2023-24 PROPOSED BUDGET | VARIANCE 2024 over 2023 |
|---|---|---|---|---|---|---|
| **Dept 8001 - Financial Dept-Gen** | | | | | | |
| **Operating Expenses** | | | | | | |
| 100.8001.579000.00 | Contingency | 29,290 | 29,540 | 284,620 | 50,000 | (234,620) |
| 100.8001.579000.10 | Transfer Out Cust Serv Alloc | - | 32,580 | 35,540 | 37,840 | 2,300 |
| **Total Operating Expenses** | | **29,290** | **62,120** | **320,160** | **87,840** | **(232,320)** |
| | | | | | | |
| **Financing Uses** | | | | | | |
| 100.8001.611000.02 | Oper T/R Out-Spec Rev Fd | 2,500 | - | - | - | - |
| 100.0000.611000.02 | Operating Transfer Out - Grant Fund | 20,220 | - | - | - | - |
| **Total Financing Uses** | | **22,720** | **-** | **-** | **-** | **-** |
| | | | | | | |
| **Total 8001 - Financial Dept-Gen** | | **52,010** | **62,120** | **320,160** | **87,840** | **(232,320)** |
| | | | | | | |
| **Dept 9000 - Other Financing Uses** | | | | | | |
| **Personnel** | | | | | | |
| 100.9000.512400.00 | Retirement | 19,380 | 26,550 | 29,000 | 336,810 | 307,810 |
| **Total Personnel** | | **19,380** | **26,550** | **29,000** | **336,810** | **307,810** |
| | | | | | | |
| **Total 9000 - Other Financing Uses** | | **19,380** | **26,550** | **29,000** | **336,810** | **307,810** |
| | | | | | | |
| **Total Appropriations** | | **14,558,790** | **13,199,520** | **16,434,370** | **19,701,030** | **3,266,660** |
| | | | | | | |
| Estimated Revenues - Fund 100 | | 15,804,420 | 14,580,810 | 16,434,370 | 19,701,030 | 3,266,660 |
| Appropriations - Fund 100 | | 14,558,790 | 13,199,520 | 16,434,370 | 19,701,030 | 3,266,660 |
| **Total Fund 100** | | **1,245,630** | **1,381,290** | **-** | **-** | **-** |

# Confiscated Assets

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 ACTIVITY THROUGH 05/16/2023 | 2022-2023 AMENDED BUDGET | 2023-24 PROPOSED BUDGET | VARIANCE 2024 over 2023 |
|---|---|---|---|---|---|---|
| **Estimated Revenues** | | | | | | |
| 210.0000.351300.00 | Confiscated Monies | 78,160 | 4,140 | 30,000 | 50,000 | 20,000 |
| 210.0000.361000.00 | Interest Income | 120 | 160 | - | - | - |
| **Total Estimated Revenues** | | **78,280** | **4,300** | **30,000** | **50,000** | **20,000** |
| | | | | | | |
| **Appropriations** | | | | | | |
| **Dept 3223 - Police** | | | | | | |
| **Operating Expenses** | | | | | | |
| 210.3223.531100.07 | Supplies - Firing Range | 250 | - | 1,000 | 1,000 | - |
| 210.3223.531100.28 | Supplies - Confiscated Monies | 29,730 | 15,850 | 22,200 | 42,200 | 20,000 |
| 210.3223.531100.29 | District Attorney Fees 10% | 4,080 | - | 6,800 | 6,800 | - |
| **Operating Expenses** | | **34,060** | **15,850** | **30,000** | **50,000** | **20,000** |
| | | | | | | |
| **Totals for Dept 3223 - Police** | | **34,060** | **15,850** | **30,000** | **50,000** | **20,000** |
| | | | | | | |
| **Net of Revenues/Appropriations** | | **44,220** | **(11,550)** | **-** | **-** | **-** |

# Local Governments' Share of Opioid Settlements

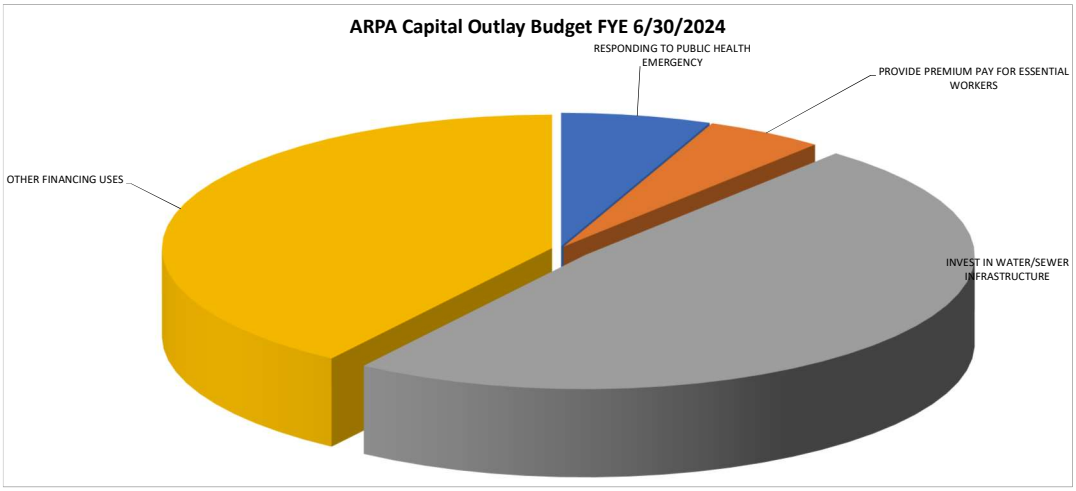
| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 ACTIVITY THROUGH 05/16/2023 | 2022-2023 AMENDED BUDGET | 2023-24 PROPOSED BUDGET | VARIANCE 2024 over 2023 |
|---|---|---|---|---|---|---|
| **Estimated Revenues** | | | | | | |
| 213.0000.351920.01 | National Distributor Settlement | - | 10,890 | - | 1,000 | 1,000 |
| 213.0000.351920.02 | Janssen/J&J Settlement Revenue | - | 29,580 | - | 5,000 | 5,000 |
| 213.0000.390001.04 | Use of Fund Bal-Distributor Setlmt | - | - | - | 10,900 | 10,900 |
| 213.0000.390001.05 | Use of Fund Bal-Janssen Setlmt | - | - | - | 29,600 | 29,600 |
| **Total Estimated Revenues** | | **-** | **40,470** | **-** | **46,500** | **46,500** |
| **Appropriations** | | | | | | |
| **Dept 3223 - Police** | | | | | | |
| **Operating Expenses** | | | | | | |
| 213.3223.531100.48 | Supplies-Dist Opioid Settlmt | - | 3,240 | - | 5,950 | 5,950 |
| 213.3223.531100.49 | Supplies-Janssen Settlement | - | - | - | 17,300 | 17,300 |
| **Operating Expenses** | | **-** | **3,240** | **-** | **23,250** | **23,250** |
| **Totals for Dept 3223 - Police** | | **-** | **3,240** | **-** | **23,250** | **23,250** |
| **Dept 3500 - Fire** | | | | | | |
| **Operating Expenses** | | | | | | |
| 213.3500.531100.48 | Supplies-Dist Opioid Settlmt | - | - | - | 5,950 | 5,950 |
| 213.3500.531100.49 | Supplies-Janssen Settlement | - | - | - | 17,300 | 17,300 |
| **Operating Expenses** | | **-** | **-** | **-** | **23,250** | **23,250** |
| **Totals for Dept 3500 - Fire** | | **-** | **-** | **-** | **23,250** | **23,250** |
| **Total Appropriations** | | **-** | **-** | **-** | **46,500** | **46,500** |
| **Net of Revenues/Appropriations** | | **-** | **40,470** | **-** | **-** | **-** |

# ARPA (7/1/2021- 12/31/2024)

| ARPA Fund Bal. as of 3/31/2023 | $ 5,264,839 |
|---|---|

| Project | ARPA Funds | Prior Yr. Expendures | Current Yr. Expenditures | Capital Outlay Budget 2024 | Total Expenditures | ARPA Remaining |
|---|---|---|---|---|---|---|
| RESPONDING TO PUBLIC HEALTH EMERGENCY | $ 626,840 | $ 272,998 | $ 13,842 | $ 485,000 | $ 771,840 | $ (145,000) |
| ADDRESS NEGATIVE IMPACTS OF COVID | $ 366,674 | $ 285,948 | $ 80,726 | $ - | $ 366,674 | $ - |
| PROVIDE PREMIUM PAY FOR ESSENTIAL WORKERS | $ 1,294,407 | $ 229,605 | $ 221,641 | $ 384,370 | $ 835,616 | $ 458,791 |
| INVEST IN WATER/SEWER INFRASTRUCTURE | $ 7,770,000 | $ - | $ - | $ 3,770,000 | $ 3,770,000 | $ 4,000,000 |
| OTHER FINANCING USES | $ 261,678 | $ - | $ - | $ 3,151,460 | $ 3,151,460 | $ (2,889,782) |
| Totals | $ 10,319,598 | $ 788,552 | $ 316,208 | $ 7,790,830 | $ 8,895,590 | $ 1,424,009 |

| | ARPA Capital Outlay Budget | % |
|---|---|---|
| **ARPA Capital Outlay** | | |
| RESPONDING TO PUBLIC HEALTH EMERGENCY | 485,000 | 6% |
| PROVIDE PREMIUM PAY FOR ESSENTIAL WORKERS | 384,370 | 5% |
| INVEST IN WATER/SEWER INFRASTRUCTURE | 3,770,000 | 48% |
| OTHER FINANCING USES | 3,151,460 | 40% |
| **Total ARPA Capital Outlay Budget** | **$ 7,790,830** | **100.0%** |



# American Rescue Plan Act (ARPA)

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 ACTIVITY THROUGH 05/16/2023 | 2022-2023 AMENDED BUDGET | 2023-24 PROPOSED BUDGET | VARIANCE 2024 over 2023 |
|---|---|---|---|---|---|---|
| **Estimated Revenues** | | | | | | |
| 230.0000.332100.00 | ARP Act of 2021 Revenue | 788,550 | 3,143,960 | 3,143,960 | - | (3,143,960) |
| 230.0000.332100.01 | ARPA Water/Sewer Infrastructure Grant | - | - | - | 3,770,000 | 3,770,000 |
| 230.0000.361000.00 | Interest Income | 1,900 | 95,300 | 1,500 | 180,000 | 178,500 |
| 230.0000.390001.00 | Fund Balance | - | - | - | 3,066,460 | 3,066,460 |
| 230.0000.390001.00-ARPFP | Fund Balance-Tourism Grant Match | - | - | - | 250,000 | 250,000 |
| 230.0000.390001.00-ARPPP | Fund Balance-Premium Pay Employees | - | - | - | 384,370 | 384,370 |
| 230.0000.390001.00-GPK02 | Fund Balance-Park Grant Match | - | - | - | 140,000 | 140,000 |
| **Total Estimated Revenues** | | **790,450** | **3,239,260** | **3,145,460** | **7,790,830** | **4,645,370** |
| **Appropriations** | | | | | | |
| **Personnel** | | | | | | |
| 230.1500.511000.00-COVID | Administrative Pay For COVID Illness | 73,510 | 13,840 | 21,500 | - | (21,500) |
| 230.1500.511100.00-COVID | Pay Supplement For COVID Impact | 159,000 | - | - | - | - |
| 230.1500.521200.00-ARPPP | Premium Pay For Essential Employees | 229,610 | 221,640 | 793,220 | 384,370 | (408,850) |
| 230.1540.512200.00-COVID | Payroll Taxes | - | - | 1,800 | - | (1,800) |
| 230.1540.521200.16-COVID | Access to Resources to Improve Health | 40,490 | - | - | - | - |
| 230.3223.511000.00-ARPPD | Rehire Police Officer Prepandemic Level | 196,560 | 80,730 | 331,970 | - | (331,970) |
| **Total Personnel** | | **699,170** | **316,210** | **1,148,490** | **384,370** | **(764,120)** |
| **Capital Outlay** | | | | | | |
| 230.1500.542500.00-ARPFP | Park Improvements | - | 97,720 | - | 345,000 | 345,000 |
| 230.1500.541400.00-GPK02 | C/O Playrground Equipment Fulwood Pk | - | - | - | 140,000 | 140,000 |
| 230.4330.541400.00 | ARPA Sewer Infrastructure Projects | - | - | - | 1,575,000 | 1,575,000 |
| 230.4410.541400.00 | ARPA Water Infrastructure Projects | - | - | - | 2,018,000 | 2,018,000 |
| 230.4410.541400.22-ARPCH | Church Lane-4th-6th, Galvanized | - | - | 25,000 | 32,000 | 7,000 |
| 230.4410.541400.22-ARPPE | Pecan St.- Central-King, Water | - | - | 115,000 | 145,000 | 30,000 |
| 230.4410.541400.22-ARP12 | 12th St.- Madison-Ferrlake Rd.,Galvanize | - | - | 160,000 | - | (160,000) |
| 230.4410.541400.22-ARP18 | 18th St.- Emmett-Murray, Galvanized | - | - | 155,000 | - | (155,000) |
| 230.4410.541400.22-ARP6S | 6th St.- Tift-Prince, Galvanized | - | - | 105,000 | - | (105,000) |
| 230.4410.541400.22-ARPCE | Central Ave.- Commerce-12th,Water | - | - | 396,970 | - | (396,970) |
| 230.4410.541400.22-ARPCO | Collins St.- Replace Galvanized | - | - | 180,000 | - | (180,000) |
| 230.4410.541400.22-ARPCR | Carolina Dr.- Replace Galvanized | - | - | 175,000 | - | (175,000) |
| 230.4410.541400.22-ARPDA | Davis Ave.-16th-20th, Galvanized | - | - | 140,000 | - | (140,000) |
| 230.4410.541400.22-ARPDI | Diane St.-2Oth- Deadend, Repl Galvanized | - | - | 240,000 | - | (240,000) |
| 230.4410.541400.22-ARPEM | Emmett Dr.- 18th-20th, Galvanized | - | - | 70,000 | - | (70,000) |
| 230.4410.541400.22-ARPMA | Madison Ave.- 12th-Newton, Water | - | - | 200,000 | - | (200,000) |
| 230.4410.541400.22-ARPWO | Woodruff St.- Replace Galvanized | - | - | 35,000 | - | (35,000) |
| **Total Capital Outlay** | | **-** | **97,720** | **1,996,970** | **4,255,000** | **2,258,030** |
| **Operating Expenses** | | | | | | |
| 230.7541.572000.00 | Tift Co Tourism Board Revenue Loss | 89,390 | - | - | - | - |
| **Total Operating Expenses** | | **89,390** | **-** | **-** | **-** | **-** |
| **Financing Uses** | | | | | | |
| 230.8000.611000.17 | Oper Xfer Out-Rev Loss-Gen Fund | - | - | - | 2,651,460 | 2,651,460 |
| 230.9000.626000.01 | Contingency | - | - | - | 500,000 | 500,000 |
| **Total Financing Uses** | | **-** | **-** | **-** | **3,151,460** | **3,151,460** |
| **Total Appropriations** | | **788,560** | **413,930** | **3,145,460** | **7,790,830** | **4,645,370** |
| **Net of Revenues/Appropriations** | | **1,890** | **2,825,330** | **-** | **-** | **-** |

# TSPLOST

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 ACTIVITY THROUGH 05/16/2023 | 2022-2023 AMENDED BUDGET | 2023-24 PROPOSED BUDGET | VARIANCE 2024 over 2023 |
|---|---|---|---|---|---|---|
| **Estimated Revenues** | | | | | | |
| 235.0000.313400.00 | TSPLOST Revenue | 316,850 | 254,230 | 280,000 | 325,200 | 45,200 |
| 235.0000.361000.00 | Interest Income | 610 | 20,810 | - | 21,600 | 21,600 |
| 235.0000.390001.00 | Fund Balance Unreserved | - | - | 780,000 | 460,000 | (320,000) |
| 235.0000.391001.00-PLM23 | Fund Balance-LMIG 23 Match | - | - | - | 750,000 | 750,000 |
| **Total Estimated Revenues** | | **317,460** | **275,040** | **1,060,000** | **1,556,800** | **496,800** |
| **Appropriations** | | | | | | |
| **Dept 4100 - Public Works** | | | | | | |
| 235.4100.541500.00-RDG22 | Commerce Way/ Goodrich Alley Development | - | 64,750 | - | - | - |
| **Totals for Dept 4100 - Public Works** | | **-** | **64,750** | **-** | **-** | **-** |
| **Dept 4210 - Streets** | | | | | | |
| 235.4210.541400.00-PLM22 | LMIG 22 MATCHING FUNDS | - | 176,380 | - | - | - |
| 235.4210.541400.00-PLM23 | LMIG Paving Projects FY 2023 Funds | - | - | - | 750,000 | 750,000 |
| 235.4210.579003.00 | Contingency Reserved | - | - | 1,060,000 | 806,800 | (253,200) |
| **Totals for Dept 4210 - Streets** | | **-** | **176,380** | **1,060,000** | **1,556,800** | **496,800** |
| **Total Appropriations** | | **-** | **241,130** | **1,060,000** | **1,556,800** | **496,800** |
| **Net of Revenues/Appropriations** | | **317,460** | **33,910** | **-** | **-** | **-** |

# Multiple Grant Fund

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 ACTIVITY THROUGH 05/16/2023 | 2022-2023 AMENDED BUDGET | 2023-24 PROPOSED BUDGET | VARIANCE 2024 over 2023 |
|---|---|---|---|---|---|---|
| **ESTIMATED REVENUES** | | | | | | |
| **Dept 0000** | | | | | | |
| 250.0000.331111.01 | FEMA Grant Revenue | 16,870 | - | - | - | - |
| 250.1500.331150.15-COVID | COVID-19 Grant Revenue | 20,220 | - | - | - | - |
| 250.0000.331300.00-G0827 | CHIP Grant Revenue | - | - | - | 400,000 | 400,000 |
| 250.0000.331300.00-GAF01 | Capital Grant-Fire Equipment | - | - | - | 590,000 | 590,000 |
| 250.0000.331300.00-GPK02 | Facilities Grant-Fulwood Pk | - | - | - | 410,000 | 410,000 |
| 250.0000.331300.00-GWS01 | Facilities Grant Revenue-Wtr Swr Prj | - | - | - | 2,400,000 | 2,400,000 |
| 250.0000.334110.00 | First Responders Supplement Grant | 73,500 | - | - | - | - |
| 250.3223.334110.00-GBDAR | Body Armor Police | - | 18,840 | - | 17,000 | 17,000 |
| 250.3223.334110.05-GRM09 | LGRMS - GMA Safety & Liab Mgmt Grant | 10,000 | 9,100 | 10,000 | 10,000 | - |
| 250.3500.334110.05 | LGRMS - GMA Safety&Liab Mgmt Grant | 10,000 | 7,550 | 10,000 | 10,000 | - |
| 250.0000.334310.10-RDG22 | DCA-Rural Dev Grant 22DG | - | - | - | 955,140 | 955,140 |
| 250.4100.334310.02-PLM22 | LMIG 2022 GDOT Program | 244,650 | - | 244,650 | - | (244,650) |
| 250.4100.334310.02-PLM23 | LMIG 2023 | - | 249,810 | - | - | - |
| 250.4100.334310.02-PLM24 | LMIG GaDOT Program 2024 | - | - | - | 250,000 | 250,000 |
| 250.7500.344211.00 | Tourism Grant Proceeds | (2,000) | - | - | - | - |
| 250.0000.371000.00-ARPFP | Tift Tourism Grant-Parks | - | - | - | 250,000 | 250,000 |
| 250.1540.371000.00-GWELL | LGRMS Wellness Grant | 7,000 | 9,000 | 7,000 | 10,000 | 3,000 |
| 250.7636.389000.00 | DNR EPD Tire Amnesty Grt Revenue | 4,360 | - | 5,000 | 5,000 | - |
| 250.0000.390001.02-GAF01 | Fund Balance-Fire Equipment | - | - | - | 30,000 | 30,000 |
| 250.0000.390001.02-PLM23 | Fund Balance-LMIG 23 | - | - | - | 250,000 | 250,000 |
| 250.0000.390002.00-G0827 | Use of Fund Balance-CHIP Match | - | - | - | 40,000 | 40,000 |
| **TOTAL ESTIMATED REVENUES** | | **384,600** | **294,300** | **276,650** | **5,627,140** | **5,350,490** |
| | | | | | | |
| **APPROPRIATIONS** | | | | | | |
| **Dept 1500 - GENERAL GOVERNMENT ADMIN** | | | | | | |
| 250.1500.511100.00-COVID | Pay Supplement For COVID Impact | 73,200 | - | - | - | - |
| 250.1500.521200.01-RDG22 | Legal | - | - | - | 2,000 | 2,000 |
| 250.1500.523200.00-RDG22 | Commerce Way- Site Preparation | - | - | - | 70,000 | 70,000 |
| 250.1500.523200.01-RDG22 | Commerce Way-Water Infrastructure | - | - | - | 76,600 | 76,600 |
| 250.1500.523200.02-RDG22 | Commerce Way-Drainage | - | - | - | 151,100 | 151,100 |
| 250.1500.523200.03-RDG22 | Commerce Way-Streets, Parking | - | - | - | 406,450 | 406,450 |
| 250.1500.523200.04-RDG22 | Commerce Way- Sidewalks | - | - | - | 140,850 | 140,850 |
| 250.1500.523200.05-RDG22 | Commerce Way- Other | - | 240 | - | 108,140 | 108,140 |
| 250.1500.542500.00-ARPFP | Park Equipment-Tourism Grant | - | - | - | 250,000 | 250,000 |
| 250.1500.541400.00-GPK02 | C/O Playground Equipment | - | - | - | 410,000 | 410,000 |
| **Totals for Dept 1500 - GENERAL GOVERNMENT ADMIN** | | **73,200** | **240** | **-** | **1,615,140** | **1,615,140** |
| | | | | | | |
| **Dept 1540 - HUMAN RESOURCES** | | | | | | |
| 250.1540.512900.00-GWELL | LGRMS Wellness Grant | 2,910 | 2,380 | 7,000 | 10,000 | 3,000 |
| 250.1540.531100.00-COVID | Supplies - COVID | 2,240 | 770 | - | - | - |
| **Totals for Dept 1540 - HUMAN RESOURCES** | | **5,150** | **3,150** | **7,000** | **10,000** | **3,000** |
| | | | | | | |
| **Dept 3223 - POLICE Dept** | | | | | | |
| 250.3223.512900.00 | Uniforms-Body Armor/Cams | 5,560 | 710 | - | - | - |
| 250.3223.531100.17-GBDAR | Body Armor Police | 14,680 | - | - | 17,000 | 17,000 |
| 250.3223.614000.09-GRM09 | LGRMS | 10,000 | 8,930 | 10,000 | 10,000 | - |
| **Totals for Dept 3223 - POLICE Dept** | | **30,240** | **9,640** | **10,000** | **27,000** | **17,000** |
| | | | | | | |
| **Dept 3500 - FIRE Dept** | | | | | | |
| 250.3500.511100.00-COVID | Fire Salaries - COVID-19 | 300 | - | - | - | - |
| 250.3500.531100.00-COVID | Supplies-Fire Dept | 6,570 | - | - | - | - |
| 250.3500.542200.00-GAF01 | C/O Vehicles-Fire Dept | - | - | - | 620,000 | 620,000 |
| 250.3500.614000.09 | LGRMS - Grant | 10,000 | 7,550 | 10,000 | 10,000 | - |
| **Totals for Dept 3500 - FIRE Dept** | | **16,870** | **7,550** | **10,000** | **630,000** | **620,000** |

# Multiple Grant Fund

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 ACTIVITY THROUGH 05/16/2023 | 2022-2023 AMENDED BUDGET | 2023-24 PROPOSED BUDGET | VARIANCE 2024 over 2023 |
|---|---|---|---|---|---|---|
| **Dept 4100 - PUBLIC WORKS Dept** | | | | | | |
| 250.4100.541400.00-PLM21 | LMIG 2021 Project | 209,620 | 10,110 | - | - | - |
| 250.4100.541400.00-PLM22 | LMIG 2022 | - | 242,620 | 244,650 | - | (244,650) |
| 250.4100.541400.00-PLM23 | LMIG 2023 | - | - | - | 250,000 | 250,000 |
| 250.4100.541400.00-PLM24 | LMIG 2024 | - | - | - | 250,000 | 250,000 |
| **Totals for Dept 4100 - PUBLIC WORKS Dept** | | **209,620** | **252,730** | **244,650** | **500,000** | **255,350** |
| **Dept 4330 - SEWER** | | | | | | |
| 250.4330.541400.00-GWS01 | C/O Sewer Infrastructure | - | - | - | 1,200,000 | 1,200,000 |
| **Totals for Dept 4330 - SEWER** | | **-** | **-** | **-** | **1,200,000** | **1,200,000** |
| **Dept 4410 - WATER-CITY ONLY** | | | | | | |
| 250.4410.541400.00-GWS01 | C/O Water Infrastructure | - | - | - | 1,200,000 | 1,200,000 |
| **Totals for Dept 4410 - WATER-CITY ONLY** | | **-** | **-** | **-** | **1,200,000** | **1,200,000** |
| **Dept 7310 - CHIP GRANTS** | | | | | | |
| 250.7310.571000.23-G0827 | CHIP 2023 - Downpayment/Closing Cost Ast | - | - | - | 440,000 | 440,000 |
| **Totals for Dept 7310 - CHIP GRANTS** | | **-** | **-** | **-** | **440,000** | **440,000** |
| **Dept 7450 - COMMUNITY DEVELOPMENT** | | | | | | |
| 250.7450.531100.00-GKAB5 | Supplies-2015 KAB-Lowe's | 570 | - | 500 | - | (500) |
| **Totals for Dept 7450 - COMMUNITY DEVELOPMENT** | | **570** | **-** | **500** | **-** | **(500)** |
| **Dept 7636 - DNR TIRE RECYCLING GRANT** | | | | | | |
| 250.7636.522110.00 | DNR EPD Tire Amnesty Grant | - | - | 4,500 | 5,000 | 500 |
| **Totals for Dept 7636 - DNR TIRE RECYCLING GRANT** | | **-** | **-** | **4,500** | **5,000** | **500** |
| **TOTAL APPROPRIATIONS** | | **335,650** | **273,310** | **276,650** | **5,627,140** | **5,350,490** |
| **NET OF REVENUES/APPROPRIATIONS - FUND 250** | | 48,950 | 20,990 | 0 | 0 | 0 |

# Grants Summary

| GL NUMBER | DESCRIPTION | 2023-24 PROPOSED BUDGET |
|---|---|---|
| **ARPA - Wastewater Plant & Lift Station Improvements** | | |
| Revenues | | |
| 230.0000.332100.01 | ARPA Water/Sewer Infrastructure Grant | 3,770,000 |
| 230.0000.390001.00 | Fund Balance | 4,000,000 |
| | | **7,770,000** |
| Expenses | | |
| 230.4250.541400.00 | ARPA Stormwater Infrastructure Projects | - |
| 230.4330.541400.00 | ARPA Sewer Infrastructure Projects | 1,575,000 |
| 230.4410.541400.00 | ARPA Water Infrastructure Projects | 2,018,000 |
| 230.4410.541400.22-ARPCH | Church Lane-4th-6th, Galvanized | 32,000 |
| 230.4410.541400.22-ARPPE | Pecan St.- Central-King, Water | 145,000 |
| | | **3,770,000** |

*This grant has been awarded.*
*The purpose of this grant is to reinforce water and sewer infrastructure. This is a separate grant from the main ARPA funding.*

| | | |
|---|---|---|
| **Tifton-Tift County Tourism Grant** | | |
| Revenues | | |
| 230.0000.390001.00-ARPFP | Fund Balance-Tourism Grant Match | 250,000 |
| 250.0000.371000.00-ARPFP | Tift Tourism Grant-Parks | 250,000 |
| | | **500,000** |
| Expenses | | |
| 230.1500.542500.00-ARPFP | Park Improvements | 250,000 |
| 250.1500.542500.00-ARPFP | Park Equipment-Tourism Grant | 250,000 |
| | | **500,000** |

*This grant has been awarded for the purpose of replacing playground equipment at Fulwood Park.*

| | | |
|---|---|---|
| **Community Home Investment Program (CHIP) - 2023** | | |
| Revenues | | |
| 250.0000.331300.00-G0827 | CHIP Grant Revenue | 400,000 |
| 250.0000.390002.00-G0827 | Use of Fund Balance-CHIP Match | 40,000 |
| Total Revenues | | **440,000** |
| | | |
| Expenses | | |
| 250.7310.571000.23-G0827 | CHIP 2023 - Downpayment/Closing Cost Ast | 440,000 |
| Total Expenses | | **440,000** |

*This grant has been awarded.*
*The purpose of this grant is to provide resources for housing rehabilitation of owner-occupied single family homes.*

# Grants Summary

| GL NUMBER | DESCRIPTION | 2023-24 PROPOSED BUDGET |
|---|---|---|
| **Facilities Grant - Fulwood Park** | | |
| Revenues | | |
| 250.0000.331300.00-GPK02 | Facilities Grant-Fulwood Pk | 410,000 |
| 230.0000.390001.00-GPK02 | Fund Balance-Park Grant Match | 140,000 |
| | | **550,000** |
| Expenses | | |
| 250.1500.541400.00-GPK02 | C/O Playground Equipment | 410,000 |
| 230.1500.541400.00-GPK02 | C/O Playrground Equipment Fulwood Pk | 140,000 |
| | | **550,000** |

*The application for this grant was submitted in March, 2023. The grant has not yet been awarded.*

*This is a Congressionally Directed Spending Request for the purpose of installing inclusive playground equipment at Fulwood Park to provide play opportunities for kids of all abilities.*

| | | |
|---|---|---|
| **Facilities Grant - Water & Sewer Projects** | | |
| Revenues | | |
| 250.0000.331300.00-GWS01 | Facilities Grant Revenue-Wtr Swr Prj | 2,400,000 |
| 330.0000.390001.02-GWS01 | Fund Balance-GWS01 | 600,000 |
| | | **3,000,000** |
| Expenses | | |
| 250.4330.541400.00-GWS01 | C/O Sewer Infrastructure | 1,200,000 |
| 250.4410.541400.00-GWS01 | C/O Water Infrastructure | 1,200,000 |
| 330.4330.541400.00-GWS01 | C/O Facilities Gr-Water Sewer | 300,000 |
| 330.4410.541400.00-GWS01 | C/O Facilities Grt-Water Sewer | 300,000 |
| | | **3,000,000** |

*The application for this grant was submitted in March, 2023. The grant has not yet been awarded.*

*This is a Congressionally Directed Spending Funding Application for the construction of drinking water, wastewater and stormwater infrastructure.*

| | | |
|---|---|---|
| **FEMA-Assistance to Firefighters Grant (AFG)** | | |
| Revenues | | |
| 250.0000.331300.00-GAF01 | Capital Grant-Fire Equipment | 590,000 |
| 250.0000.390001.02-GAF01 | Fund Balance-Fire Equipment | 30,000 |
| | | **620,000** |
| Expenses | | |
| 250.3500.542200.00-GAF01 | C/O Vehicles-Fire Dept | 620,000 |
| | | **620,000** |

*The application for this grant was submitted in March, 2023. The grant has not yet been awarded. Purpose is to acquire a new firetruck for the Tifton Fire Department.*

# Grants Summary

| GL NUMBER | DESCRIPTION | 2023-24 PROPOSED BUDGET |
|---|---|---|
| **LMIG Grants** | | |
| **LMIG 2023** | | |
| Revenues | | |
| 250.0000.390001.02-PLM23 | Fund Balance-LMIG 23 | 250,000 |
| 235.0000.391001.00-PLM23 | Fund Balance-LMIG 23 Match | 750,000 |
| | | **250,000** |
| Expenses | | |
| 250.4100.541400.00-PLM23 | LMIG 2023 | 250,000 |
| 235.4210.541400.00-PLM23 | LMIG Paving Projects FY 2023 Funds | 750,000 |
| | | **1,000,000** |

*This grant has been awarded and received. Match Required: 10%*

*Projects: 22nd Street, Larkin Rd, OQuin Drive, Edgefield Drive, Greenfield Drive, Murray Ave, Woodruff Ave, Florida Drive, Prince Ave, 18th Street, 6 ½ Street, Davis Ave, Hunt Rd, Bellview Circle, Harlan Ave, Hargaret Ave, Alder St, 15th Street*

| | | |
|---|---|---|
| **LMIG 2024** | | |
| Revenues | | |
| 250.4100.334310.02-PLM24 | LMIG GaDOT Program 2024 | 250,000 |
| | | **250,000** |
| Expenses | | |
| 250.4100.541400.00-PLM24 | LMIG 2024 | 250,000 |
| | | **250,000** |

*Grant anticipated to be awarded February, 2024. Projects to be determined.*

| | | |
|---|---|---|
| **Rural Development Grant - RDG22 Commerce Way** | | |
| Revenues | | |
| 250.0000.334310.10-RDG22 | DCA-Rural Dev Grant 22DG | 955,140 |
| 330.0000.390001.02 | Fund Balance | 297,700 |
| | | **1,252,840** |
| Expenses | | |
| 250.1500.521200.01-RDG22 | Legal | 2,000 |
| 250.1500.523200.00-RDG22 | Commerce Way- Site Preparation | 70,000 |
| 250.1500.523200.01-RDG22 | Commerce Way-Water Infrastructure | 76,600 |
| 250.1500.523200.02-RDG22 | Commerce Way-Drainage | 151,100 |
| 250.1500.523200.03-RDG22 | Commerce Way-Streets, Parking | 406,450 |
| 250.1500.523200.04-RDG22 | Commerce Way- Sidewalks | 140,850 |
| 250.1500.523200.05-RDG22 | Commerce Way- Other | 108,140 |
| 330.1500.541400.00-RDG22 | Infrastructure-Commerce Way Proj | 297,700 |
| | | **1,252,840** |

*This grant has been awarded and the project is currently being bid.*

*The purpose of this grant is to fund streetscape and alley way improvements along Commerce Way, Goodrich Alley and nearby parking and pedestrian access areas.*

# Grants Summary

| GL NUMBER | DESCRIPTION | 2023-24 PROPOSED BUDGET |
|---|---|---|
| **LGRMS Wellness Grant** | | |
| Revenues | | |
| 250.1540.371000.00-GWELL | LGRMS Wellness Grant | 10,000 |
| | | **10,000** |
| Expenses | | |
| 250.1540.512900.00-GWELL | LGRMS Wellness Grant | 10,000 |
| | | **10,000** |
| *This grant will be applied for during the 2023-2024 fiscal year.* | | |
| **LGRMS Safety Grants** | | |
| Revenues | | |
| 250.3500.334110.05 | LGRMS - GMA Safety&Liab Mgmt Grant | 10,000 |
| 250.3223.334110.05-GRM09 | LGRMS - GMA Safety & Liab Mgmt Grant | 10,000 |
| | | **20,000** |
| Expenses | | |
| 250.3223.614000.09-GRM09 | LGRMS | 10,000 |
| 250.3500.614000.09 | LGRMS - Grant | 10,000 |
| | | **20,000** |
| *These grants will be applied for during the 2023-2024 fiscal year.* | | |
| **Body Armor Grant** | | |
| Revenues | | |
| 250.3223.334110.00-GBDAR | Body Armor Police | 17,000 |
| | | **17,000** |
| Expenses | | |
| 250.3223.531100.17-GBDAR | Body Armor Police | 17,000 |
| | | **17,000** |
| *This grant will be applied for during the 2023-2024 fiscal year.* | | |
| *This is a Bulletproof Vest Partnership grant from the Bureau of Justice Assistance for the purpose of funding bulletproof vests for the Tifton Police Department.* | | |
| **DNR EPD Tire Amnesty Grant** | | |
| Revenues | | |
| 250.7636.389000.00 | DNR EPD Tire Amnesty Grt Revenue | 5,000 |
| | | **5,000** |
| Expenses | | |
| 250.7636.522110.00 | DNR EPD Tire Amnesty Grant | 5,000 |
| | | **5,000** |
| *This grant will be applied for during the 2023-2024 fiscal year.* | | |
| *The purpose of this grant is to hold a city-wide event for citizens to bring in scrap tires to a temporary storage location for proper disposal.* | | |

# Grants Summary

| GL NUMBER | DESCRIPTION | 2023-24 PROPOSED BUDGET |
|---|---|---|
| **National Park Service (NPS) Historic Preservation Grant** | | |
| Revenues | | |
| 555.0000.331300.00-PTTH7 | NPS Historic Preservation Grant | 147,000 |
| | | **147,000** |
| Expenses | | |
| 555.6001.541300.00-PTTH7 | Repair Theatre Damage/Water Leaks | 147,000 |
| | | **147,000** |

*Repair Theatre Damages and water leaks. This grant has been awarded and the project is underway. Project must be complete by August, 2024. There is no match requirement for this grant.*

| | | |
|---|---|---|
| **Fox Theatre Grant - FY24** | | |
| Revenues | | |
| 555.0000.371000.17-PTTH5 | Fox Theatre Grant-24 | 70,000 |
| 555.0000.390002.03-PTTH5 | Fund Balance-Fox Grant Match | 70,000 |
| | | **140,000** |
| Expenses | | |
| 555.6001.541300.00-PTTH5 | Neon Light Replacements | 140,000 |
| | | **140,000** |

*Neon Light Replacements. This grant will be applied for in FY2024. Assume a 50% match requirement.*

| | | |
|---|---|---|
| **Theatre Grant** | | |
| Revenues | | |
| 555.0000.371000.17-PTTH6 | Donations-NonGovt Grants | 50,000 |
| 555.0000.390002.03-PTTH6 | Fund Balance-Grant Match Theatre | 50,000 |
| | | **100,000** |
| Expenses | | |
| 555.6001.541300.00-PTTH6 | Theatre Front Paint & Repairs (Ceramics) | 100,000 |
| | | **100,000** |

*Theatre Front Paint and Repair. Grant has not been identified. Assume a 50% match requirement.*

# Hotel-Motel Fund

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 ACTIVITY THROUGH 05/16/2023 | 2022-2023 AMENDED BUDGET | 2023-24 PROPOSED BUDGET | VARIANCE 2024 over 2023 |
|---|---|---|---|---|---|---|
| **Estimated Revenues** | | | | | | |
| 275.0000.314100.00 | Hotel - Motel Tax | 1,956,350 | 1,273,580 | 1,139,220 | 1,500,000 | 360,780 |
| 275.0000.314100.05 | Hotel-Motel Tax Product Development | 19,800 | 209,160 | 189,780 | 243,000 | 53,220 |
| 275.0000.361000.00 | Interest Income | 1,900 | 58,580 | 1,250 | 60,000 | 58,750 |
| 275.0000.389000.03 | Tift Co I-75 Maintenance Reimbursement | 7,500 | 7,500 | 7,500 | 7,500 | - |
| **Total Estimated Revenues** | | **1,985,550** | **1,548,820** | **1,337,750** | **1,810,500** | **472,750** |
| **Appropriations** | | | | | | |
| **Dept 7541 - Tourism & Economic Development** | | | | | | |
| **Operating Expenses** | | | | | | |
| 275.7541.523300.00 | Advertising/Marketing | - | - | 5,000 | - | (5,000) |
| 275.7541.531230.07 | Electrical Expense - I-75 Lights | 53,590 | 40,790 | 54,000 | 54,000 | - |
| 275.7541.572000.00 | Tifton - Tift County Tourism Board | 756,400 | 594,960 | 569,610 | 750,000 | 180,390 |
| 275.7541.572005.00 | Tourism Product Development | 19,800 | 590,040 | 189,780 | 243,000 | 53,220 |
| 275.7541.579000.00 | Contingency Unreserved | - | - | 239,360 | 308,250 | 68,890 |
| **Total Operating Expenses** | | **829,790** | **1,225,790** | **1,057,750** | **1,355,250** | **297,500** |
| **Financing Uses** | | | | | | |
| 275.7541.611000.00 | Transfer Out- Tift Theatre Fund | 274,910 | 165,000 | 180,000 | 180,000 | - |
| 275.7541.611000.10 | Transfer Out - G/F Main Street Program | 115,000 | - | 100,000 | 176,320 | 76,320 |
| 275.7541.611000.11 | Transfer Out- G/F Ttourism & Econ Dev | - | - | - | 98,930 | 98,930 |
| **Total Financing Uses** | | **389,910** | **165,000** | **280,000** | **455,250** | **175,250** |
| **Totals for Dept 7541 - Tourism & Economic Development** | | **1,219,700** | **1,390,790** | **1,337,750** | **1,810,500** | **472,750** |
| **Total Appropriations** | | **1,219,700** | **1,390,790** | **1,337,750** | **1,810,500** | **472,750** |
| **Net of Revenues/Appropriations** | | **765,850** | **158,030** | **-** | **-** | **-** |

# SPLOST Fund

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 ACTIVITY THROUGH 05/16/2023 | 2022-2023 AMENDED BUDGET | 2023-24 PROPOSED BUDGET | VARIANCE 2024 over 2023 |
|---|---|---|---|---|---|---|
| **Estimated Revenues** | | | | | | |
| 320.0000.361000.01 | Interest Income - SPLOST IV - City | 300 | 7,920 | - | 8,000 | 8,000 |
| 320.0000.361000.02 | Interest Income - SPLOST IV - Joint | 490 | 13,090 | - | 13,200 | 13,200 |
| 320.0000.390001.02 | Fund Balance | - | - | 1,152,000 | 1,078,750 | (73,250) |
| **Total Estimated Revenues** | | **790** | **21,010** | **1,152,000** | **1,099,950** | **(52,050)** |
| **Appropriations** | | | | | | |
| 320.0000.541400.00-CDB19 | C/Outlay- Parking-Tap Fee Youth Bldg | - | 12,000 | 81,900 | - | (81,900) |
| 320.0000.541400.00-P3301 | C/Outlay - St/Sidewalk Imp - SPLOST3 | - | 31,170 | - | - | - |
| 320.0000.541400.00-P3304 | C/Outlay - Sewer Syst Imp - SPLOST3 | - | 13,600 | - | - | - |
| 320.4330.541400.00-P5047 | WWTP Upgrades | - | - | - | 1,082,500 | 1,082,500 |
| 320.4100.579000.00 | Contingency | - | - | 1,070,100 | 17,450 | (1,052,650) |
| **Total Appropriations** | | **-** | **56,770** | **1,152,000** | **1,099,950** | **(52,050)** |
| **Net of Revenues/Appropriations** | | **790** | **(35,760)** | **-** | **-** | **-** |

# SPLOST V

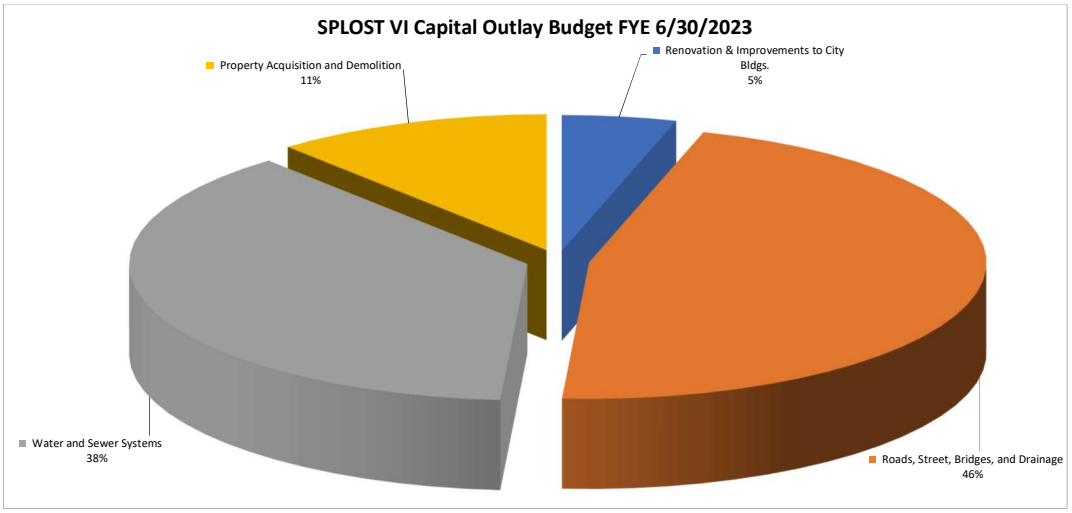
| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 ACTIVITY THROUGH 05/16/2023 | 2022-2023 AMENDED BUDGET | 2023-24 PROPOSED BUDGET | VARIANCE 2024 over 2023 |
|---|---|---|---|---|---|---|
| **Estimated Revenues** | | | | | | |
| 325.0000.361000.00 | Interest Income | 2,130 | 50,410 | - | 84,000 | 84,000 |
| 325.0000.390001.02 | Fund Balance | - | - | 704,600 | 705,000 | 400 |
| 325.0000.390001.03 | Restricted FCF SPLOST V County | - | - | 1,904,880 | 1,905,000 | 120 |
| **Total Estimated Revenues** | | **2,130** | **50,410** | **2,609,480** | **2,694,000** | **84,520** |
| **Appropriations** | | | | | | |
| **Dept 1535 - Management Information Systems** | | | | | | |
| 325.1535.542500.00-P5452 | Fiber Backbone Citywide | - | 37,810 | - | - | - |
| 325.1535.542500.00-P5454 | Server & System Upgrades | 38,380 | 45,300 | 60,000 | - | (60,000) |
| 325.1535.542500.00-P5457 | Networking Harware | 67,720 | 18,950 | 55,000 | - | (55,000) |
| 325.1535.542500.00-P5458 | Computer and Hardware Repl | 61,920 | 22,210 | 62,000 | - | (62,000) |
| **Totals for Dept 1535 - Management Information Systems** | | **168,020** | **124,270** | **177,000** | **-** | **(177,000)** |
| **Dept 3500 - Fire** | | | | | | |
| 325.3500.542200.00-P5006 | C/O and Facilities Upgrades | 85,670 | 94,180 | 70,000 | 150,000 | 80,000 |
| **Totals for Dept 3500 - Fire** | | **85,670** | **94,180** | **70,000** | **150,000** | **80,000** |
| **Dept 4100 - Public Works** | | | | | | |
| 325.4100.541300.00 | C/O - Buildings | - | - | 50,000 | - | (50,000) |
| 325.4100.541400.00-P0128 | Traffic Signal Upgrades | - | 7,480 | 280,000 | - | (280,000) |
| 325.4100.541400.05-P0129 | Upgrade School Flashers FY2020 | - | - | 20,000 | - | (20,000) |
| 325.4100.541500.01-P2226 | Storm Water- Fire Station/ Forrest Ave | - | 5,000 | - | - | - |
| 325.4100.541500.01-P5050 | Storm Water/Drainage Impvs | - | - | 107,600 | - | (107,600) |
| **Totals for Dept 4100 - Public Works** | | **-** | **12,480** | **457,600** | **-** | **(457,600)** |
| **Dept 4330 - Sewer** | | | | | | |
| 325.4330.541400.00 | C/O - Infrastructure (Sewer) | 50,000 | - | - | - | - |
| 325.4330.541400.00-P6008 | Sewer Improvements-ARPA Grant Match | - | - | - | 1,535,000 | 1,535,000 |
| 325.4330.542200.00-P2225 | Sewer Replacemnt- College Lane | 39,790 | - | - | - | - |
| **Totals for Dept 4330 - Sewer** | | **89,790** | **-** | **-** | **1,535,000** | **1,535,000** |
| **Dept 5520 - Senior Citizens Center** | | | | | | |
| 325.5520.541500.01-P4405 | Senior Citizens Center- City | - | - | - | 35,000 | 35,000 |
| **Totals for Dept 5520 - Senior Citizens Center** | | **-** | **-** | **-** | **35,000** | **35,000** |
| **Dept 8000 - Debt Service** | | | | | | |
| 325.8000.579000.01 | Contingency | - | - | 1,904,880 | 974,000 | (930,880) |
| **Totals for Dept 8000 - Debt Service** | | **-** | **-** | **1,904,880** | **974,000** | **(930,880)** |
| **Total Appropriations** | | **343,480** | **230,930** | **2,609,480** | **2,694,000** | **84,520** |
| **Net of Revenues/Appropriations** | | **(341,350)** | **(180,520)** | **-** | **-** | **-** |

# SPLOST VI (1/1/2029- 12/31/2024)

| SPLOST VI Fund Bal. as of 3/31/2023 | $ 9,672,335 |
|---|---|

| Project | Referendum | Projected-Amended | Prior Yr. Expendures | Current Yr. Expenditures | Capital Outlay Budget 2024 | Total Expenditures | SPLOST VI Remaining |
|---|---|---|---|---|---|---|---|
| Renovation and improvements to city buildings | $ 1,200,000 | $ 1,200,000 | $ 257,605 | $ 220,550 | $ 330,000 | $ 808,154 | $ 391,846 |
| Vehicle, machinery, equipment and technology | $ 3,500,000 | $ 5,125,000 | $ 1,113,349 | $ 119,540 | $ - | $ 1,232,889 | $ 3,892,111 |
| Road, street, bridge, drainage and parking | $ 9,000,000 | $ 9,206,556 | $ 1,846,306 | $ 632,064 | $ 3,293,300 | $ 5,771,670 | $ 3,434,886 |
| Water and sewer system | $ 5,000,000 | $ 5,000,000 | $ 88,363 | $ 632,146 | $ 2,670,000 | $ 3,390,508 | $ 1,609,492 |
| Property acquisition and demolition | $ 1,200,000 | $ 1,620,000 | $ 581,277 | $ - | $ 800,000 | $ 1,381,277 | $ 238,723 |
| Totals | $ 19,900,000 | $ 22,151,556 | $ 3,886,900 | $ 1,604,299 | $ 7,093,300 | $ 12,584,499 | **$ 9,567,057** |

| | SPLOST VI Capital Outlay Budget | % |
|---|---|---|
| **SPLOST VI Capital Outlay** | | |
| Renovation & Improvements to City Bldgs. | 330,000 | 5% |
| Roads, Street, Bridges, and Drainage | 3,293,300 | 46% |
| Water and Sewer Systems | 2,670,000 | 38% |
| Property Acquisition and Demolition | 800,000 | 11% |
| **Total SPLOST VI Capital Outlay Budget** | **$ 7,093,300** | **100.0%** |



# SPLOST VI

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 ACTIVITY THROUGH 05/16/2023 | 2022-2023 AMENDED BUDGET | 2023-24 PROPOSED BUDGET | VARIANCE 2024 over 2023 |
|---|---|---|---|---|---|---|
| **Estimated Revenues** | | | | | | |
| 330.1501.337100.00 | SPLOST VI Revenue - City | 3,741,820 | 2,979,100 | 3,680,000 | 3,900,000 | 220,000 |
| 330.0000.361000.00 | Interest Income | 5,540 | 177,530 | - | 264,000 | 264,000 |
| 330.0000.389000.00 | Other Income | 420,000 | - | - | - | - |
| 330.0000.390001.02 | Fund Balance | - | - | 3,000,000 | 2,329,300 | (670,700) |
| 330.0000.390001.02-GWS01 | Fund Balance-GWS01 | - | - | - | 600,000 | 600,000 |
| **Total Estimated Revenues** | | **4,167,360** | **3,156,630** | **6,680,000** | **7,093,300** | **413,300** |
| **Appropriations** | | | | | | |
| **Dept 1500 - General Government Admin** | | | | | | |
| 330.1500.541200.10 | Property Demolition | - | - | - | 800,000 | 800,000 |
| 330.1500.541300.00-SP6MY | City Hall/Myon Improvements | - | - | - | 130,000 | 130,000 |
| 330.1500.541400.00-RDG22 | Infrastructure-Commerce Way Proj | - | - | - | 297,700 | 297,700 |
| 330.1500.541500.00-CDB19 | Youth Center- Bldg. Cost/ Arch. Fees | 230,550 | 201,230 | 520,840 | - | (520,840) |
| 330.1500.541500.00 | City Bldgs Improvements | - | 19,900 | - | - | - |
| 330.1500.541500.12 | City Bldgs Improvements | 19,700 | 19,470 | 100,000 | - | (100,000) |
| **Totals for Dept 1500 - General Government Admin** | | **250,250** | **240,600** | **620,840** | **1,227,700** | **606,860** |
| **Dept 1535 - Management Information Systems** | | | | | | |
| 330.1535.542500.00-P5454 | Server & System Upgrades | - | 80,850 | - | - | - |
| **Totals for Dept 1535 - Management Information Systems** | | **-** | **80,850** | **-** | **-** | **-** |
| **Dept 3500 - Fire** | | | | | | |
| 330.3500.542500.00 | C/Outlay - Equipment | - | - | 216,000 | - | (216,000) |
| 330.3500.542500.01 | C/Outlay - Fire Dept- Truck | - | 38,690 | - | - | - |
| **Totals for Dept 3500 - Fire** | | **-** | **38,690** | **216,000** | **-** | **(216,000)** |
| **Dept 4100 - Public Works** | | | | | | |
| 330.4100.521200.02-SP6AR | Engineering/ Admin ARPA Water | - | 51,390 | - | - | - |
| 330.4100.521200.02-SP6CH | Engineering Fees | - | 7,500 | 50,000 | - | (50,000) |
| 330.4100.541300.00-P6005 | Facilities Upgrades & Maintenance | - | - | - | 200,000 | 200,000 |
| 330.4100.541500.13-CDB19 | Stormwater/ Drainage Youth Center | 3,500 | 19,400 | 33,170 | - | (33,170) |
| 330.4100.541400.00-PLM21 | LMIG 2021 | 430,130 | 21,440 | - | - | - |
| 330.4100.541400.00-PLM22 | LMIG 2022 | - | 501,450 | 500,000 | - | (500,000) |
| 330.4100.541400.00-WS110 | Main Lane Storm Drainage | 107,760 | 41,960 | - | - | - |
| 330.4100.541500.01-SP623 | FY23 Storm Drng Project | - | - | 175,000 | - | (175,000) |
| 330.4100.541500.02-SP6VI | Storm Water Drainage- Victor Dr. | 47,920 | - | - | - | - |
| 330.4100.541500.13 | Stormwater & Drainage Improvements | - | - | 100,000 | - | (100,000) |
| 330.4100.541500.21-SP6MA | Storm Drain Repair-Magnolia & Alabama | 33,970 | - | - | - | - |
| 330.4100.542500.00 | C/Outlay - Equipment | 9,750 | - | 300,000 | - | (300,000) |
| **Totals for Dept 4100 - Public Works** | | **633,030** | **643,140** | **1,158,170** | **200,000** | **(958,170)** |
| **Dept 4250 - Stormwater** | | | | | | |
| 330.4250.541400.00-P6004 | Stormwater Maintenance & Rehab | - | - | - | 925,000 | 925,000 |
| **Totals for Dept 4250 - Stormwater** | | **-** | **-** | **-** | **925,000** | **925,000** |
| **Dept 4330 - Sewer** | | | | | | |
| 330.4330.541400.00 | Infrastructure - Sewer | 92,910 | - | 100,000 | - | (100,000) |
| 330.4330.541400.00-GWS01 | C/O Facilities Gr-Water Sewer | - | - | - | 300,000 | 300,000 |
| 330.4330.541400.00-P5047 | WWTP Upgrades | - | - | - | 145,000 | 145,000 |
| 330.4330.542500.22-SP6AG | Agrirama Lift Station | - | - | 800,000 | - | (800,000) |
| 330.4330.542500.22-SP6LI | Lift Station Improvements | - | - | 1,000,000 | - | (1,000,000) |
| 330.4330.542500.22-SP6RD | Ridge Ave. Lift Station | - | - | 500,000 | - | (500,000) |
| 330.4330.542500.22-SP6WW | WWTF Rehabilitation | - | - | 750,000 | - | (750,000) |
| **Totals for Dept 4330 - Sewer** | | **92,910** | **-** | **3,150,000** | **445,000** | **(2,705,000)** |

# SPLOST VI

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 ACTIVITY THROUGH 05/16/2023 | 2022-2023 AMENDED BUDGET | 2023-24 PROPOSED BUDGET | VARIANCE 2024 over 2023 |
|---|---|---|---|---|---|---|
| **Dept 4410 - Water-City Only** | | | | | | |
| 330.4410.541400.00 | Water Infrastructure | - | 186,300 | 300,000 | - | (300,000) |
| 330.4410.541400.00-GWS01 | C/O Facilities Grt-Water Sewer | - | - | - | 300,000 | 300,000 |
| 330.4410.541400.00-P6007 | Water System Repairs & Maintenance | - | - | - | 500,000 | 500,000 |
| 330.4410.541400.00-PWA21 | Meter Replacement Projects | - | - | - | 250,000 | 250,000 |
| 330.4410.541400.22-SP610 | 10th St.- College-Central, Water Capacit | - | - | 160,000 | - | (160,000) |
| 330.4410.541400.22-SP630 | 30th St.- Water Capacity Upgrade | - | - | 200,000 | 250,000 | 50,000 |
| 330.4410.541400.22-SP6CA | Carpenter Rd. Water Distri. | - | - | 239,990 | - | (239,990) |
| 330.4410.541400.22-SP6EL | Elizabeth Circle-Water Capacity | - | - | 195,000 | - | (195,000) |
| 330.4410.541400.22-SP6FH | Replace 14 Fire Hydrants | - | - | 250,000 | - | (250,000) |
| 330.4410.541400.22-SP6GI | Water Geolocation/ Meter Analysis | - | 20,000 | - | - | - |
| 330.4410.541400.22-SP6HI | Highland Dr.-Water Leaks | - | - | 35,000 | - | (35,000) |
| 330.4410.541400.22-SP6IV | Ivy Dr.- Capacity /Fire Prot,Water | - | - | 55,000 | - | (55,000) |
| 330.4410.542500.00 | C/Outlay - Equipment | - | - | 100,000 | - | (100,000) |
| **Totals for Dept 4410 - Water-City Only** | | **-** | **206,300** | **1,534,990** | **1,300,000** | **(234,990)** |
| **Dept 8000 - Other Financing Uses** | | | | | | |
| 330.8000.579000.00 | Contingency Unreserved | - | - | - | 2,995,600 | 2,995,600 |
| **Totals for Dept 8000 - Other Financing Uses** | | **-** | **-** | **-** | **2,995,600** | **2,995,600** |
| **Total Appropriations** | | **976,190** | **1,209,580** | **6,680,000** | **7,093,300** | **413,300** |
| **Net of Revenues/Appropriations** | | **3,191,170** | **1,947,050** | **-** | **-** | **-** |

# Capital Projects Fund

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 ACTIVITY THROUGH 05/16/2023 | 2022-2023 AMENDED BUDGET | 2023-24 PROPOSED BUDGET | VARIANCE 2024 over 2023 |
|---|---|---|---|---|---|---|
| **Estimated Revenues** | | | | | | |
| 351.0000.361000.00 | Interest Income | 59,820 | 98,180 | - | 100,000 | 100,000 |
| 351.0000.361000.01 | Miscellaneous | 6,880 | - | - | - | - |
| **Total Investment and Miscellaneous Income** | | **66,700** | **98,180** | **-** | **100,000** | **100,000** |
| **Other Financing Sources** | | | | | | |
| 351.0000.391000.01-PFIN5 | Transfer In -General Fin Sys | 394,430 | 543,300 | 543,300 | 227,660 | (315,640) |
| 351.0000.391000.02-PFIN5 | Transfer In -Water Fin Sys | 52,090 | 63,000 | 63,000 | 63,000 | - |
| 351.0000.391000.03-PFIN5 | Transfer In -Sewer Fin Sys | 8,330 | 60,000 | 60,000 | 58,700 | (1,300) |
| 351.0000.391000.04-PFIN5 | Transfer In -Gas Fin Sys | - | 16,000 | 20,000 | 16,000 | (4,000) |
| 351.0000.391000.05-PFIN5 | Transfer In -SWCD Fin Sys | 201,820 | 106,000 | 106,000 | 27,500 | (78,500) |
| 351.0000.392100.01 | Reimb From GMA Leasing | - | - | 1,717,500 | - | (1,717,500) |
| **Total Other Financing Sources** | | **656,670** | **788,300** | **2,509,800** | **392,860** | **(2,116,940)** |
| **Total Estimated Revenues** | | **723,370** | **886,480** | **2,509,800** | **492,860** | **(2,016,940)** |
| **Appropriations** | | | | | | |
| **Dept 1500 - General Government Admin** | | | | | | |
| 351.1500.542200.00 | C/Outlay - Vehicles | - | - | 70,000 | - | (70,000) |
| **Totals for Dept 1500 - General Government Admin** | | **-** | **-** | **70,000** | **-** | **(70,000)** |
| **Dept 3223 - Police** | | | | | | |
| 351.3223.542200.00-P0105 | C/Outlay - GMA Police Units and Equip | 277,660 | 12,430 | 314,630 | - | (314,630) |
| **Totals for Dept 3223 - Police** | | **277,660** | **12,430** | **314,630** | **-** | **(314,630)** |
| **Dept 3500 - Fire** | | | | | | |
| 351.3500.542200.01-PF106 | C/Outlay - GMA SCBA Air Packs | - | 131,020 | - | - | - |
| 351.3500.542500.01-PF101 | C/Outlay - Equipment | - | - | 157,360 | - | (157,360) |
| **Totals for Dept 3500 - Fire** | | **-** | **131,020** | **157,360** | **-** | **(157,360)** |
| **Dept 4100 - Public Works** | | | | | | |
| 351.4100.542100.00-P0135 | Machinary & Equipment | - | - | 310,000 | - | (310,000) |
| **Totals for Dept 4100 - Public Works** | | **-** | **-** | **310,000** | **-** | **(310,000)** |
| **Dept 4330 - Sewer** | | | | | | |
| 351.4330.541400.00-P0171 | Infrastructure Upgrades | 22,020 | - | - | - | - |
| 351.4330.542200.00-SWR01 | C/Outlay - Vehicles | - | - | 70,000 | - | (70,000) |
| 351.4330.542500.00-P0173 | C/Outlay - Equipment (Jet Truck) | - | - | 210,000 | - | (210,000) |
| **Totals for Dept 4330 - Sewer** | | **22,020** | **-** | **280,000** | **-** | **(280,000)** |
| **Dept 4410 - Water-City Only** | | | | | | |
| 351.4410.542200.00-P0149 | C/Outlay - Vehicles | - | - | 70,000 | - | (70,000) |
| 351.4410.542500.01 | C/Outlay - Equipment | - | - | 225,000 | - | (225,000) |
| **Totals for Dept 4410 - Water-City Only** | | **-** | **-** | **295,000** | **-** | **(295,000)** |
| **Dept 4530 - Landfill** | | | | | | |
| 351.4530.542100.00-P0162 | C/Outlay Landfill - Machinery | - | - | 130,000 | - | (130,000) |
| **Totals for Dept 4530 - Landfill** | | **-** | **-** | **130,000** | **-** | **(130,000)** |
| **Dept 4700 - Gas Operating** | | | | | | |
| 351.4700.542500.01 | C/Outlay - Equpment | - | - | 80,000 | - | (80,000) |
| **Totals for Dept 4700 - Gas Operating** | | **-** | **-** | **80,000** | **-** | **(80,000)** |

# Capital Projects Fund

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 ACTIVITY THROUGH 05/16/2023 | 2022-2023 AMENDED BUDGET | 2023-24 PROPOSED BUDGET | VARIANCE 2024 over 2023 |
|---|---|---|---|---|---|---|
| **Dept 7450 - Community Development** | | | | | | |
| 351.7450.542200.00 | C/Outlay - Vehicles | - | 33,420 | 42,000 | - | (42,000) |
| **Totals for Dept 7450 - Community Development** | | **-** | **33,420** | **42,000** | **-** | **(42,000)** |
| **Dept 9000 - Other Financing Uses** | | | | | | |
| 351.9000.581200.02 | GMA Principal - Police | - | - | 290,000 | - | (290,000) |
| 351.9000.581200.03 | GMA Principal-Public Works | - | - | 182,500 | 169,500 | (13,000) |
| 351.9000.581200.04 | GMA Principal-SWCD | - | - | 101,890 | 26,000 | (75,890) |
| 351.9000.581200.07 | GMA Principal-Community Development | - | - | 14,000 | 14,000 | - |
| 351.9000.581200.10 | GMA Principal-General Gov't | - | - | 23,330 | - | (23,330) |
| 351.9000.581200.11 | GMA Prin Payment - Fire Dept | - | - | 31,470 | 31,500 | 30 |
| 351.9000.581200.13 | GMA Prin Payment - Water Fund | - | - | 59,000 | 59,000 | - |
| 351.9000.581200.14 | GMA Prin Payment - Sewer Fund | - | - | 56,000 | 56,000 | - |
| 351.9000.581200.15 | GMA Prin Payment-Gas Fund | - | - | 16,000 | 16,000 | - |
| 351.9000.581201.00 | GMA Swap Payment Expense | 21,790 | 86,430 | 31,620 | 100,000 | 68,380 |
| 351.9000.581202.00 | GMA Regions Admin. Fee Expense | 14,810 | 12,830 | - | 12,000 | 12,000 |
| 351.9000.582200.00 | Interest Expense | - | - | 25,000 | 8,860 | (16,140) |
| **Totals for Dept 9000 - Other Financing Uses** | | **36,600** | **99,260** | **830,810** | **492,860** | **(337,950)** |
| **Total Appropriations** | | **336,280** | **276,130** | **2,509,800** | **492,860** | **(2,016,940)** |
| Net of Revenues/Appropriations | | 387,090 | 610,350 | - | - | - |

# Water Fund

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 ACTIVITY THROUGH 05/16/2023 | 2022-2023 AMENDED BUDGET | 2023-24 PROPOSED BUDGET | VARIANCE 2024 over 2023 |
|---|---|---|---|---|---|---|
| **Estimated Revenues** | | | | | | |
| **Charges for Services** | | | | | | |
| 505.0000.344210.01 | Water Sales - Outside City | 1,703,660 | 1,347,010 | 1,657,040 | 1,784,480 | 127,440 |
| 505.0000.344210.05 | Water Sales - Inside City | 1,721,740 | 1,726,070 | 1,764,420 | 1,826,330 | 61,910 |
| 505.0000.344211.00 | Other Income | 2,050 | 105,770 | 10,000 | 50,000 | 40,000 |
| 505.0000.344211.01 | Late Penalty Fee | 218,130 | 218,430 | 80,000 | 160,000 | 80,000 |
| 505.0000.344211.02 | Water Fines | 5,520 | 11,330 | 4,500 | 20,000 | 15,500 |
| 505.0000.344211.03 | Water Meters - Inside | 26,830 | 26,300 | 50,000 | 35,000 | (15,000) |
| 505.0000.344211.04 | Water Extensions | 1,040 | - | 2,000 | - | (2,000) |
| 505.0000.344211.05 | Water Lab Analysis | 5,400 | 4,140 | 6,000 | 5,000 | (1,000) |
| 505.0000.344211.07 | Water Meters - Outside | 32,880 | 32,040 | 35,000 | 35,000 | - |
| **Total Charges for Services** | | **3,717,250** | **3,471,090** | **3,608,960** | **3,915,810** | **306,850** |
| **Other Income** | | | | | | |
| 505.0000.361000.00 | Interest Income | 5,490 | 226,610 | 5,000 | 200,000 | 195,000 |
| **Total Other Income** | | **5,490** | **226,610** | **5,000** | **200,000** | **195,000** |
| **Other Financing Sources** | | | | | | |
| 505.0000.390002.02 | Use of FCF S/F-Reserves | - | - | - | 1,460,000 | 1,460,000 |
| **Total Other Financing Sources** | | **-** | **-** | **-** | **1,460,000** | **1,460,000** |
| **Total Estimated Revenues** | | **3,722,740** | **3,697,700** | **3,613,960** | **5,575,810** | **1,961,850** |

# Water Fund

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 ACTIVITY THROUGH 05/16/2023 | 2022-2023 AMENDED BUDGET | 2023-24 PROPOSED BUDGET | VARIANCE 2024 over 2023 |
|---|---|---|---|---|---|---|
| **Appropriations** | | | | | | |
| **Operating Expenses** | | | | | | |
| 505.4410.512400.00 | Retirement | 5,250 | 96,960 | 105,770 | 84,980 | (20,790) |
| 505.4410.521200.01 | Legal | - | - | - | 1,000 | 1,000 |
| 505.4410.521200.22 | Professional Services | 1,350 | 270 | 15,000 | 7,000 | (8,000) |
| 505.4410.522202.00 | Maint Repair - System | (22,310) | 400 | 100,000 | 100,000 | - |
| 505.4410.523100.00 | Auto/Heavy Equip Ins | 9,380 | 7,360 | 9,900 | 8,900 | (1,000) |
| 505.4410.523100.01 | Liability Insurance | 40,520 | 32,510 | 40,500 | 39,300 | (1,200) |
| 505.4410.523200.00 | Telephone | 7,020 | 2,470 | 8,000 | 5,000 | (3,000) |
| 505.4410.531230.01 | Electricity-Bass Plant Well | - | - | - | 35,000 | 35,000 |
| 505.4410.531230.02 | Electricity-Industrial Plant Well | - | - | - | 15,840 | 15,840 |
| 505.4410.531230.03 | Electricity-Harrison Plant Well | - | - | - | 60,570 | 60,570 |
| 505.4410.531230.04 | Electricity-Hurst Plant Well | - | - | - | 111,150 | 111,150 |
| 505.4410.531230.05 | Electricity-Northgate Lakes Well | - | - | - | 500 | 500 |
| 505.4410.531230.06 | Electricity-Forrest Lake Well | - | - | - | 600 | 600 |
| 505.4410.531230.07 | Electricity-Jordan Rd Well | - | - | - | 1,350 | 1,350 |
| 505.4410.531230.08 | Electricity-Roy Tucker Plant Well | - | - | - | 67,110 | 67,110 |
| 505.4410.531230.09 | Electricity-Carpenter/Westover Well | - | - | - | 47,740 | 47,740 |
| 505.4410.531230.10 | Electricity-County 82 West Well | - | - | - | 46,650 | 46,650 |
| 505.4410.531230.11 | Electricity-Hobbs Subdivision | - | - | - | 200 | 200 |
| 505.4410.531270.00 | Fuel | 1,600 | - | - | - | - |
| 505.4410.551100.00 | Indirect Cost Allocation | 462,440 | 423,910 | 462,440 | 462,440 | - |
| 505.4410.551101.02 | Customer Svc Allocation Exp | 85,810 | 85,960 | 93,770 | 102,190 | 8,420 |
| 505.4410.574000.00 | Bad Debt Expense | 30,520 | - | - | - | - |
| **Total Operating Expenses** | | **621,580** | **649,840** | **835,380** | **1,197,520** | **362,140** |
| **Capital Outlay** | | | | | | |
| 505.4410.542200.00-PWA2( | Wtr Veh Repl | - | - | - | 145,000 | 145,000 |
| 505.4410.541400.00-P6009 | #N/A | - | - | - | 1,460,000 | 1,460,000 |
| 505.4410.542500.00 | C/Outlay - Equipment | - | - | 100,000 | 124,500 | 24,500 |
| 505.4410.542500.00-P2221 | C/Outlay -New Mini Excavator | - | - | - | 80,000 | 80,000 |
| 505.4410.561000.00 | Depn/Capital Replmt - Buildings | 6,510 | - | 6,510 | 6,510 | - |
| 505.4410.561000.01 | Depn/Capital Replmt-Equipment | 33,130 | - | 62,590 | 62,580 | (10) |
| 505.4410.561000.02 | Depn/Capital Replmt-Distribution Syst | 752,250 | - | 656,310 | 656,310 | - |
| **Total Capital Outlay** | | **791,890** | **-** | **825,410** | **2,534,900** | **1,709,490** |
| **Totals for Dept 4410 - Water-City Only** | | **1,413,470** | **649,840** | **1,660,790** | **3,732,420** | **2,071,630** |
| **Electricity-Wells** | | | | | | |
| 505.4450.531230.00 | Electricity-Bass Plant | 36,430 | 24,480 | 35,000 | - | (35,000) |
| 505.4451.531230.00 | Electricity-Industrial Plant | 11,220 | 11,760 | 6,100 | - | (6,100) |
| 505.4452.531230.00 | Electricity-Harrison Plant | 55,760 | 51,670 | 40,000 | - | (40,000) |
| 505.4453.531230.00 | Electricity-Hurst Plant | 97,250 | 79,260 | 90,000 | - | (90,000) |
| 505.4454.531230.00 | Electricity-North G Lakes | 540 | 390 | 500 | - | (500) |
| 505.4456.531230.00 | Electricity-Forrest Lake | 730 | 550 | 500 | - | (500) |
| 505.4457.531230.00 | Electricity-Jordan Rd | 1,380 | 1,090 | 1,300 | - | (1,300) |
| 505.4458.531230.00 | Electricity-Roy Tucker Plant | 61,850 | 53,460 | 46,000 | - | (46,000) |
| 505.4459.531230.00 | Electricity-Carpenter/Westover | 52,490 | 34,750 | 53,000 | - | (53,000) |
| 505.4460.531230.00 | Electricity-County 82 West | 35,850 | 41,060 | 25,000 | - | (25,000) |
| 505.4461.531230.00 | Electricity-Hobbs Subdivision | 130 | 140 | 200 | - | (200) |
| **Total Electricity-Wells** | | **353,630** | **298,610** | **297,600** | **-** | **(297,600)** |

# Water Fund

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 ACTIVITY THROUGH 05/16/2023 | 2022-2023 AMENDED BUDGET | 2023-24 PROPOSED BUDGET | VARIANCE 2024 over 2023 |
|---|---|---|---|---|---|---|
| **Dept 4470 - ESG Operations-WTR** | | | | | | |
| 505.4470.522200.00 | ESG-Water Base Fee | 204,260 | 189,110 | 206,300 | 217,170 | 10,870 |
| 505.4470.522200.01 | ESG-Repair Cap Allocation | 193,530 | 194,170 | 211,840 | 211,800 | (40) |
| 505.4470.522200.02 | ESG-Wtr Chemical Cap Alloc | 105,260 | 77,000 | 84,000 | 106,000 | 22,000 |
| 505.4470.522200.03 | ESG-Water Coll & Dist | 20,220 | 22,210 | 24,230 | 24,200 | (30) |
| 505.4470.522200.04 | ESG-Water Distrib Base Fee | 556,910 | 515,610 | 562,480 | 592,250 | 29,770 |
| 505.4470.522200.05 | ESG-Water Distrib Repair Cap Alloc | 205,000 | 187,920 | 205,000 | 205,000 | - |
| 505.4470.522200.06 | Fuel Allocation | 13,200 | 16,890 | 18,420 | 18,400 | (20) |
| **Totals for Dept 4470 - ESG Operations-WTR** | | **1,298,380** | **1,202,910** | **1,312,270** | **1,374,820** | **62,550** |
| **Dept 4902 - Utilities Department** | | | | | | |
| 505.4902.531230.00 | Utilities - Electricity | 7,600 | 5,970 | 10,500 | 9,070 | (1,430) |
| **Totals for Dept 4902 - Utilities Department** | | **7,600** | **5,970** | **10,500** | **9,070** | **(1,430)** |
| **Dept 8002 - Financial Dept-WTR** | | | | | | |
| 505.8002.611000.00 | Transfer Out - Cap Proj Fd Debt Service | 52,090 | 63,000 | 63,000 | 63,000 | - |
| 505.9000.626000.01 | Contingency | - | - | 269,800 | 396,500 | 126,700 |
| **Total Financing Uses** | | **52,090** | **63,000** | **332,800** | **459,500** | **126,700** |
| **Total Appropriations** | | **3,125,170** | **2,220,330** | **3,613,960** | **5,575,810** | **1,961,850** |
| **Net of Revenues/Appropriations** | | **597,570** | **1,477,370** | **-** | **-** | **-** |

# Sewer Fund

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 ACTIVITY THROUGH 05/16/2023 | 2022-2023 AMENDED BUDGET | 2023-24 PROPOSED BUDGET | VARIANCE 2024 over 2023 |
|---|---|---|---|---|---|---|
| **Estimated Revenues** | | | | | | |
| **Charges for Services** | | | | | | |
| 506.0000.344255.00 | Sewer Sales - Inside City | 2,813,780 | 2,957,150 | 2,957,350 | 3,375,280 | 417,930 |
| 506.0000.344255.01 | Sewer Sales - Outside City | 1,336,070 | 1,295,800 | 1,311,470 | 1,417,520 | 106,050 |
| 506.0000.344255.03 | Sewer Sales - Septic Disposals | 18,560 | 15,280 | 20,000 | 17,460 | (2,540) |
| 506.0000.344256.01 | Late Penalty Fee | 86,890 | 94,340 | 90,000 | 90,000 | - |
| 506.0000.344256.03 | Sewer Taps Inside | 37,310 | 24,060 | 33,000 | 31,240 | (1,760) |
| 506.0000.344256.05 | Sewer Lab Analysis | 6,660 | 5,880 | 10,000 | 6,000 | (4,000) |
| 506.0000.344256.07 | Sp Basin - GEFA III | 18,300 | 3,650 | 22,000 | 6,000 | (16,000) |
| 506.0000.344256.09 | Farm Products | 340 | 1,120 | 1,500 | 1,500 | - |
| **Charges for Services** | | **4,317,910** | **4,397,280** | **4,445,320** | **4,945,000** | **499,680** |
| **Other Income** | | | | | | |
| 506.0000.361000.00 | Interest Income | 1,780 | 53,440 | 1,500 | 50,000 | 48,500 |
| 506.0000.389000.00 | Other Income | (13,830) | 7,920 | 6,160 | 6,160 | - |
| **Total Other Income** | | **(12,050)** | **61,360** | **7,660** | **56,160** | **48,500** |
| **Other Financing Sources** | | | | | | |
| 506.0000.390002.02 | Use of FCF S/F-Reserves | - | - | - | 250,000 | 250,000 |
| **Total Other Financing Sources** | | **-** | **-** | **-** | **250,000** | **250,000** |
| **Total Estimated Revenues** | | **4,305,860** | **4,458,640** | **4,452,980** | **5,251,160** | **798,180** |

# Sewer Fund

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 ACTIVITY THROUGH 05/16/2023 | 2022-2023 AMENDED BUDGET | 2023-24 PROPOSED BUDGET | VARIANCE 2024 over 2023 |
|---|---|---|---|---|---|---|
| **Appropriations** | | | | | | |
| **Dept 4330 - Sewer** | | | | | | |
| **Operating Expenses** | | | | | | |
| 506.4330.512400.00 | Retirement | 5,250 | 86,120 | 93,950 | 75,480 | (18,470) |
| 506.4330.521200.01 | Legal | - | - | - | 1,000 | 1,000 |
| 506.4330.521200.22 | Professional Services | 27,800 | 8,460 | 26,640 | 26,640 | - |
| 506.4330.522210.00 | Maint Repair - Farm Site | 1,190 | 1,090 | 900 | 1,200 | 300 |
| 506.4330.523100.00 | Auto/Heavy Equip Ins | 6,820 | 5,350 | 7,200 | 6,470 | (730) |
| 506.4330.523100.01 | Liability Insurance | 10,210 | 8,190 | 10,200 | 9,900 | (300) |
| 506.4330.523200.00 | Telephone | 6,430 | 2,330 | 6,500 | 3,500 | (3,000) |
| 506.4330.531230.00 | Utilities - Electricity | 267,920 | 240,800 | 236,000 | 258,220 | 22,220 |
| 506.4330.531270.00 | Fuel | 2,180 | - | - | - | - |
| 506.4330.531700.00 | Other | - | 150 | - | - | - |
| 506.4330.551100.00 | Indirect Cost Allocation | 462,440 | 423,910 | 462,440 | 462,440 | - |
| 506.4330.551101.02 | Customer Svc Allocation Exp | 92,140 | 87,300 | 100,690 | 109,730 | 9,040 |
| 506.4330.574000.00 | Bad Debt Expense | 35,490 | - | - | - | - |
| 506.4330.611000.01-PFIN5 | Transfer Out - Cap Proj Fd | 8,330 | 60,000 | 60,000 | 58,700 | (1,300) |
| **Total Operating Expenses** | | **926,200** | **923,700** | **1,004,520** | **1,013,280** | **8,760** |
| **Capital Outlay** | | | | | | |
| 506.4330.541500.15-P5135 | WWTF Impr/Agrirama Ls and Sw Ls Impr | - | 613,360 | - | - | - |
| 506.4330.542100.00-P0172 | Machinery | - | - | - | 425,000 | 425,000 |
| 506.4330.542200.00-SWR01 | Vehicles | - | - | - | 90,000 | 90,000 |
| 506.4330.542500.00 | C/Outlay - Equipment | (19,700) | 59,660 | 112,000 | - | (112,000) |
| 506.4330.561000.00 | Depn/Capital Replmt-Buildings | 210 | - | 210 | 210 | - |
| 506.4330.561000.01 | Depn/Capital Replmt-Equipment | 39,800 | - | 4,070 | 4,070 | - |
| 506.4330.561000.02 | Depn/Capital Replmt-Collection Sys | 578,620 | - | 598,910 | 598,910 | - |
| **Total Capital Outlay** | | **598,930** | **673,020** | **715,190** | **1,118,190** | **403,000** |
| **Totals for Dept 4330 - Sewer** | | **1,525,130** | **1,596,720** | **1,719,710** | **2,131,470** | **411,760** |
| **Dept 4334 - Sewer Lift Stations** | | | | | | |
| **Operating Expenses** | | | | | | |
| 506.4334.522207.00 | Electricity - Lift / 26th Street | 5,260 | 3,300 | 5,300 | 5,300 | - |
| 506.4334.522207.01 | Electricity - Vo-Tech | 890 | 610 | 800 | 660 | (140) |
| 506.4334.522207.02 | Electricity - Old Omega Rd | 590 | 550 | 600 | 600 | - |
| 506.4334.522207.03 | Electricity - Washington St | 910 | 620 | 800 | 800 | - |
| 506.4334.522207.04 | Electricity - Jordan Rd | 960 | 790 | 800 | 800 | - |
| 506.4334.522207.05 | Electricity - Target | 1,230 | 1,010 | 1,100 | 1,220 | 120 |
| 506.4334.522207.06 | Electricity - Wilton | 600 | 420 | 600 | 600 | - |
| 506.4334.522207.09 | Electricity - South Side | 54,730 | 54,470 | 46,000 | 56,620 | 10,620 |
| 506.4334.522207.12 | Electricity - Stokes Qtrs | 1,360 | 940 | 1,300 | 1,150 | (150) |
| 506.4334.522207.13 | Electricity - Gum Creek | 42,190 | 40,320 | 36,000 | 40,940 | 4,940 |
| 506.4334.522207.15 | Electricity - Agrirama | 5,340 | 3,420 | 5,000 | 3,720 | (1,280) |
| 506.4334.522207.16 | Electricity - Alabama | 650 | 480 | 600 | 600 | - |
| 506.4334.522207.17 | Electricity - Poplar St | 580 | 410 | 600 | 500 | (100) |
| 506.4334.522207.18 | Electricity - Westside Exp | 23,720 | 22,900 | 24,000 | 32,850 | 8,850 |
| 506.4334.522207.22 | Electricity - Murray Avenue | 700 | 530 | 700 | 660 | (40) |
| 506.4334.522207.23 | Electricity - Union Industrial Blvd | 480 | 430 | 500 | 500 | - |
| 506.4334.522207.24 | Electricity - Casseta Road | 500 | 480 | 500 | 520 | 20 |
| **Totals for Dept 4334 - Sewer Lift Stations** | | **140,690** | **131,680** | **125,200** | **148,040** | **22,840** |

# Sewer Fund

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 ACTIVITY THROUGH 05/16/2023 | 2022-2023 AMENDED BUDGET | 2023-24 PROPOSED BUDGET | VARIANCE 2024 over 2023 |
|---|---|---|---|---|---|---|
| **Dept 4370 - ESG Operations-SWR** | | | | | | |
| 506.4370.522200.00 | ESG-Wastewater Base Fee | 1,309,560 | 1,212,440 | 1,322,660 | 1,392,640 | 69,980 |
| 506.4370.522200.01 | ESG-Wastewater Repair Cap Alloc | 309,850 | 343,750 | 375,000 | 375,000 | - |
| 506.4370.522200.02 | ESG-Wastewater Chemical Cap Alloc | 35,170 | 25,730 | 28,070 | 52,500 | 24,430 |
| 506.4370.522200.03 | ESG-Sewer Collection Base Fee | 575,680 | 533,130 | 581,590 | 612,340 | 30,750 |
| 506.4370.522200.04 | ESG-Sewer Collec Repair Cap Alloc | 140,570 | 155,830 | 170,000 | 170,000 | - |
| 506.4370.522200.05 | Fuel Allocation | 18,550 | 22,210 | 24,230 | 24,200 | (30) |
| 506.4370.522200.06 | ESG Sewer Wastewater Fuel Allocation | 15,600 | 17,520 | 19,100 | 19,100 | - |
| **Totals for Dept 4370 - ESG Operations-SWR** | | **2,404,980** | **2,310,610** | **2,520,650** | **2,645,780** | **125,130** |
| **Financing Uses** | | | | | | |
| 506.8002.581300.00 | GEFA Loan Prin | - | - | - | 76,400 | 76,400 |
| 506.8002.582300.00 | GEFA Loan Interest | 3,640 | 6,460 | 6,000 | 15,400 | 9,400 |
| 506.8004.582100.00 | 2014 Bond Interest | 15,590 | 3,950 | 8,000 | - | (8,000) |
| 506.9000.626000.02 | Contingency | - | - | 73,420 | 234,070 | 160,650 |
| **Total Financing Uses** | | **19,230** | **10,410** | **87,420** | **325,870** | **238,450** |
| **Total Appropriations** | | **4,090,030** | **4,049,420** | **4,452,980** | **5,251,160** | **798,180** |
| **Net of Revenues/Appropriations** | | **215,830** | **409,220** | **-** | **-** | **-** |

# Gas Operating Fund

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 ACTIVITY THROUGH 05/16/2023 | 2022-2023 AMENDED BUDGET | 2023-24 PROPOSED BUDGET | VARIANCE 2024 over 2023 |
|---|---|---|---|---|---|---|
| **Estimated Revenues** | | | | | | |
| **Charges for Services** | | | | | | |
| 515.0000.344410.00 | Gas Sales | 5,503,560 | 4,970,210 | 5,000,000 | 6,081,930 | 1,081,930 |
| 515.0000.344410.01 | Gas Revenue Sales Tax | 243,920 | - | 248,500 | - | (248,500) |
| 515.0000.344410.01-P0055 | Capital Contrib. Sales - Ty Ty | 12,060 | 19,610 | 20,000 | 20,000 | - |
| 515.0000.344410.03-P0055 | Capital Contrib. Sales-Omega | 8,190 | 15,180 | 20,000 | 15,180 | (4,820) |
| 515.0000.344411.01 | Late Penalty Fee | 45,440 | 38,050 | 42,000 | 39,000 | (3,000) |
| 515.0000.344411.02 | Gas Fines | 150 | - | - | - | - |
| 515.0000.344411.03 | Gas Meters | 9,750 | 1,960 | 13,000 | 8,000 | (5,000) |
| 515.0000.349903.00 | Recovery of Bad Debt | 31,740 | - | - | - | - |
| **Total Charges for Services** | | **5,854,810** | **5,045,010** | **5,343,500** | **6,164,110** | **820,610** |
| **Other Revenue** | | | | | | |
| 515.0000.361000.00 | Interest Income | 13,100 | 99,970 | 15,000 | 121,020 | 106,020 |
| 515.0000.389000.00 | Other Income | (17,520) | 5,150 | 2,500 | 2,500 | - |
| 515.0000.389001.00 | Refund - MGAG | 142,210 | 230,500 | 158,000 | 158,000 | - |
| 515.0000.390002.02 | Use of FCF S/F-Reserves | - | - | - | 215,600 | 215,600 |
| **Total Other Revenue** | | **137,790** | **335,620** | **175,500** | **497,120** | **321,620** |
| **Total Estimated Revenues** | | **5,992,600** | **5,380,630** | **5,519,000** | **6,661,230** | **1,142,230** |

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 ACTIVITY THROUGH 05/16/2023 | 2022-2023 AMENDED BUDGET | 2023-24 PROPOSED BUDGET | VARIANCE 2024 over 2023 |
|---|---|---|---|---|---|---|
| **Appropriations** | | | | | | |
| **Dept 4700 - Gas Operating** | | | | | | |
| **Operating Expenses** | | | | | | |
| 515.4700.512400.00 | Retirement | 5,210 | 91,910 | 100,260 | 80,560 | (19,700) |
| 515.4700.521200.01 | Legal | - | - | - | 1,000 | 1,000 |
| 515.4700.522202.00 | Maint Repair - System | 200 | 200 | 200 | 200 | - |
| 515.4700.522206.00 | Maint Repair - Building Sorensen | 160 | 160 | 150 | 300 | 150 |
| 515.4700.522206.03 | Maint Repair - Building - Peak Shaving | 160 | 160 | 150 | - | (150) |
| 515.4700.523100.00 | Auto/Heavy Equip Ins | 3,310 | 2,600 | 3,500 | 3,150 | (350) |
| 515.4700.523100.01 | Liability Insurance | 22,010 | 17,660 | 22,000 | 21,350 | (650) |
| 515.4700.523200.00 | Telephone | 3,140 | 920 | 4,000 | 2,000 | (2,000) |
| 515.4700.523200.12 | Communications/Internet | 10 | - | 500 | - | (500) |
| 515.4700.523300.01 | Marketing Program | 1,000 | - | 1,000 | - | (1,000) |
| 515.4700.523300.02 | Incentive Program | 3,080 | 6,510 | 5,000 | 10,000 | 5,000 |
| 515.4700.523300.03 | Public Awareness Program | 530 | - | 1,200 | - | (1,200) |
| 515.4700.531220.00 | Cost of Gas Sales - Regular | 3,829,940 | 3,403,790 | 3,200,000 | 4,278,980 | 1,078,980 |
| 515.4700.531230.00 | Utilities - Electricity | 10,120 | 7,760 | 10,000 | 9,100 | (900) |
| 515.4700.531230.01 | Electrical Expense - Sorensen | 6,020 | 4,670 | 5,200 | 5,200 | - |
| 515.4700.531230.08 | Electrical Expense - Peak Shaving | 2,080 | 1,440 | 2,000 | 1,710 | (290) |
| 515.4700.531270.00 | Fuel | 580 | - | - | 500 | 500 |
| 515.4700.551100.00 | Indirect Cost Allocation | 462,440 | 423,910 | 462,440 | 462,440 | - |
| 515.4700.551101.02 | Customer Svc Allocation Exp | 106,850 | 120,250 | 116,760 | 127,250 | 10,490 |
| 515.4700.571002.00 | Sales Tax | 263,990 | - | 140,000 | - | (140,000) |
| 515.4700.574000.00 | Bad Debt Expense | 69,990 | - | - | - | - |
| **Total Operating Expenses** | | **4,790,820** | **4,081,940** | **4,074,360** | **5,003,740** | **929,380** |
| **Capital Outlay** | | | | | | |
| 515.4700.541400.00 | C/O - Infrastructure | - | 16,600 | 100,000 | - | (100,000) |
| 515.4700.541400.00-ARPGI | GIS Mapping Project-ARPA Grant | - | - | - | 80,000 | 80,000 |
| 515.4700.541400.00-PG10( | Gas System Improvements | - | - | - | 290,000 | 290,000 |
| 515.4700.541400.00-PG107 | PSC Concerns | 560 | 610 | 600 | 600 | - |
| 515.4700.541400.11-PGA01 | Gas Line Replacement | - | 2,500 | - | 115,000 | 115,000 |
| 515.4700.542500.00-PG12( | Trencher | - | - | - | 40,000 | 40,000 |
| 515.4700.541400.20 | Gas Meter Replacement Program | - | 28,430 | 250,000 | 250,000 | - |
| 515.4700.541400.00-PG10( | Gas New Meter Const | 14,250 | - | 30,000 | - | (30,000) |
| 515.4700.542100.00 | C/O - Machinery | 4,900 | 10,660 | - | - | - |
| 515.4700.542200.00-PG11( | C/Outlay - Vehicles | - | - | - | 80,000 | 80,000 |
| 515.4700.542500.00 | C/Outlay - Equipment | (10,400) | - | 100,000 | - | (100,000) |
| 515.4700.561000.00 | Depn/Capital Replmt-Buildings | 12,310 | - | 12,300 | 12,300 | - |
| 515.4700.561000.01 | Depn/Capital Replmt-Equipment | 25,680 | - | 38,670 | 38,670 | - |
| 515.4700.561000.02 | Depn/Capital Replmt-Distribution Syst | 101,670 | - | 102,710 | 102,710 | - |
| 515.4700.561000.09 | Depn/Capital Vehicles | 15,070 | - | - | - | - |
| **Capital Outlay** | | **164,040** | **58,800** | **634,280** | **1,009,280** | **375,000** |
| **Debt Service** | | | | | | |
| 515.4700.582301.00-P0052 | FY 12 Bk Loan - Tift/Berrien Ext - Int | 740 | - | 2,500 | - | (2,500) |
| 515.4700.582301.00-P0055 | BB&T Debt-Int(Westend Gas) | 4,430 | 2,610 | 8,000 | - | (8,000) |
| **Debt Service** | | **5,170** | **2,610** | **10,500** | **-** | **(10,500)** |
| **Totals for Dept 4700 - Gas Operating** | | **4,960,030** | **4,143,350** | **4,719,140** | **6,013,020** | **1,293,880** |
| Dept 4703 - ESG Operations-Gas | | | | | | |
| 515.4703.522200.00 | ESG - Base Fee | 480,560 | 444,920 | 485,360 | 495,100 | 9,740 |
| 515.4703.522200.01 | ESG - Repairs Purchase | 71,330 | 79,080 | 86,260 | 95,000 | 8,740 |
| 515.4703.522200.03 | ESG - Fuel Purchase | 11,170 | 13,380 | 14,600 | 14,600 | - |
| 515.4703.522200.04 | ESG - Meter Purchase | 10,080 | 18,330 | 20,000 | 20,000 | - |
| **Totals for Dept 4703 - ESG Operations-Gas** | | **573,140** | **555,710** | **606,220** | **624,700** | **18,480** |

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 ACTIVITY THROUGH 05/16/2023 | 2022-2023 AMENDED BUDGET | 2023-24 PROPOSED BUDGET | VARIANCE 2024 over 2023 |
|---|---|---|---|---|---|---|
| **Financing Uses** | | | | | | |
| 515.8002.611000.00 | Transfer Out - Cap Proj Fd Debt Service | - | 16,000 | 16,000 | 16,000 | - |
| 515.8002.579000.00 | Contingency | - | - | 177,640 | 7,510 | (170,130) |
| 515.9000.625001.04-P0055 | Contra Expense-Omega Capital Contrib | 8,190 | - | - | - | - |
| **Total Financing Uses** | | **8,190** | **16,000** | **193,640** | **23,510** | **(170,130)** |
| **Total Appropriations** | | **5,541,360** | **4,715,060** | **5,519,000** | **6,661,230** | **1,142,230** |
| **Net of Revenues/Appropriations** | | **451,240** | **665,570** | **-** | **-** | **-** |

# SWCD Landfill Fund

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 ACTIVITY THROUGH 05/16/2023 | 2022-2023 AMENDED BUDGET | 2023-24 PROPOSED BUDGET | VARIANCE 2024 over 2023 |
|---|---|---|---|---|---|---|
| **Estimated Revenues** | | | | | | |
| **Charges for Services** | | | | | | |
| 544.0000.343900.01 | Penalty | 86,650 | 28,640 | 6,500 | 22,000 | 15,500 |
| 544.0000.344110.00 | Garbage Service Fees - County | - | 20 | - | - | - |
| 544.0000.344110.02 | Garbage Service Fees - City | 1,272,550 | 1,055,780 | 1,140,000 | 1,140,000 | - |
| 544.0000.344110.03 | Late Penalty Fee | 28,880 | 25,620 | 30,990 | 28,880 | (2,110) |
| 544.0000.344150.01 | Landfill Fee - Tires | 2,190 | 520 | 2,000 | 500 | (1,500) |
| 544.0000.344150.02 | Landfill Fee - Dead Animals | 40 | 30 | 50 | 50 | - |
| 544.0000.344150.03 | Landfill Fee - Metal | 9,740 | 11,620 | 8,000 | 10,000 | 2,000 |
| 544.0000.344150.04 | Inert Landfill Revenue | 29,870 | - | - | - | - |
| 544.0000.344150.05 | Gov't/Comm/Private | 2,494,080 | 2,221,150 | 2,300,000 | 2,678,500 | 378,500 |
| 544.0000.344150.08 | Landfill Fee - Mulch Hauling | 1,770 | - | - | - | - |
| **Total Charges for Services** | | **3,925,770** | **3,343,380** | **3,487,540** | **3,879,930** | **392,390** |
| **Other Revenues** | | | | | | |
| 544.0000.361000.00 | Interest Income | 249,570 | 315,060 | 133,000 | 310,000 | 177,000 |
| 544.0000.362000.00 | Realized Gain/Loss On Investments | (30) | - | - | - | - |
| 544.0000.363000.00 | Unrealized Gain/Loss Fmv Investmts | (725,410) | (103,780) | 49,000 | - | (49,000) |
| 544.0000.389000.00 | Other Income | 13,200 | (90) | 5,000 | - | (5,000) |
| 544.0000.389000.02 | Insurance Reimbursement | 3,000 | - | - | - | - |
| 544.0000.390002.02 | Use of FCF S/F-Reserves | - | - | - | 2,157,210 | 2,157,210 |
| 544.0000.391201.00 | Capital Contributions | - | - | 502,500 | - | (502,500) |
| 544.0000.392100.00 | Sale of Cap Assets | 45,360 | - | 10,000 | 10,000 | - |
| **Total Other Revenues** | | **(414,310)** | **211,190** | **699,500** | **2,477,210** | **1,777,710** |
| **Total Estimated Revenues** | | **3,511,460** | **3,554,570** | **4,187,040** | **6,357,140** | **2,170,100** |

# SWCD Landfill Fund

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 ACTIVITY THROUGH 05/16/2023 | 2022-2023 AMENDED BUDGET | 2023-24 PROPOSED BUDGET | VARIANCE 2024 over 2023 |
|---|---|---|---|---|---|---|
| **Dept 4530 - Landfill** | | | | | | |
| **Personnel** | | | | | | |
| 544.4530.511100.00 | Salaries | 258,680 | 228,240 | 296,500 | 296,980 | 480 |
| 544.4530.511300.00 | O/T - Extra Hours | 28,920 | 19,470 | 32,000 | 32,000 | - |
| 544.4530.512100.00 | Group Life Insurance | 280 | 290 | 240 | 360 | 120 |
| 544.4530.512100.01 | Group Health Insurance | 26,130 | 29,400 | 35,990 | 38,560 | 2,570 |
| 544.4530.512200.00 | Payroll Taxes | 21,080 | 18,020 | 22,460 | 24,110 | 1,650 |
| 544.4530.512400.00 | Retirement | (109,010) | 55,770 | 60,840 | 48,880 | (11,960) |
| 544.4530.512700.00 | Workers Comp Insurance | 12,660 | 9,680 | 11,240 | 11,620 | 380 |
| 544.4530.512900.00 | Uniforms | 2,810 | 2,640 | 3,000 | 3,300 | 300 |
| **Total Personnel** | | **241,550** | **363,510** | **462,270** | **455,810** | **(6,460)** |
| **Operating Expenses** | | | | | | |
| 544.4510.523200.02 | Postage | 40 | 40 | - | - | - |
| 544.4530.521200.01 | Legal | - | - | - | 1,000 | 1,000 |
| 544.4530.521200.02 | Engineering Fees | 13,860 | 80,730 | 392,500 | 391,500 | (1,000) |
| 544.4530.521200.22 | Professional Services | 30,980 | 21,760 | 8,000 | 32,700 | 24,700 |
| 544.4530.521200.23 | Professional Svc Tift Co Radio Maint | 410 | - | - | - | - |
| 544.4520.523500.01 | Contracted S/W Coll & Disp - Res City | 1,110,780 | 802,460 | 1,044,000 | - | (1,044,000) |
| 544.4520.523500.02 | Contracted S/W Coll & Disp - Comm City | 98,640 | 74,900 | 86,000 | - | (86,000) |
| 544.4530.521300.00 | Software/Data Maintenance | 1,880 | 1,800 | 3,000 | 3,000 | - |
| 544.4530.521300.05 | Water/Meth Test | 36,020 | 16,770 | 100,000 | 100,000 | - |
| 544.4530.521300.06 | Composting | 16,960 | - | - | - | - |
| 544.4530.522110.00 | Tire Disposal | 3,050 | 1,890 | 3,820 | 3,410 | (410) |
| 544.4530.522110.01 | Contracted S/W Coll & Disp - Res City | - | - | - | 979,480 | 979,480 |
| 544.4530.522110.02 | Contracted S/W Coll & Disp - Comm City | - | - | - | 86,000 | 86,000 |
| 544.4530.522200.02 | Maint & Repair-Veh/Equip-Parts | 128,760 | 84,220 | 160,000 | 100,000 | (60,000) |
| 544.4520.522200.02 | Maint & Repair-Veh/Equip-Parts | 130 | - | - | - | - |
| 544.4530.522200.03 | Maint & Repair-Veh/Equip-Labor | 145,230 | 96,650 | 160,000 | 100,000 | (60,000) |
| 544.4530.522205.00 | Oil & Grease | 8,120 | 14,410 | 6,100 | 18,000 | 11,900 |
| 544.4530.522206.01 | Maint  Repair - Building | 1,300 | 2,320 | 5,000 | 5,000 | - |
| 544.4530.522320.00 | Equipment Rental | 40,600 | 6,300 | 42,000 | 42,000 | - |
| 544.4530.523100.00 | Auto/Heavy Equip Ins | 26,720 | 20,070 | 27,000 | 24,280 | (2,720) |
| 544.4530.523100.01 | Liability Insurance | 23,160 | 19,210 | 24,000 | 23,220 | (780) |
| 544.4530.523200.01 | Communication/Internet | 3,840 | 2,820 | 4,000 | 4,000 | - |
| 544.4530.523500.00 | Travel | 850 | 860 | 1,000 | 1,000 | - |
| 544.4530.523600.00 | Dues & Subscriptions | 270 | 290 | 500 | 500 | - |
| 544.4530.523700.00 | Training | 300 | 940 | 1,000 | 1,000 | - |
| 544.4530.523850.00 | Contract Labor | 3,490 | - | 5,000 | 5,000 | - |
| 544.4530.531100.00 | Supplies | 97,730 | 67,880 | 100,000 | 100,000 | - |
| 544.4530.531220.01 | Utilities - Water/Natural Gas | 180 | - | 300 | 300 | - |
| 544.4530.531230.00 | Utilities - Electricity | 6,200 | 4,720 | 5,550 | 5,500 | (50) |
| 544.4530.531270.00 | Fuel | 138,710 | 107,490 | 176,000 | 157,000 | (19,000) |
| 544.4530.551100.00 | Indirect Cost Allocation | 462,440 | 423,910 | 462,440 | 462,440 | - |
| 544.4530.551101.02 | Customer Svc Allocation Exp | 77,830 | 72,020 | 85,050 | 92,690 | 7,640 |
| 544.4530.571003.00 | State Superfund | 42,110 | - | 44,000 | 50,000 | 6,000 |
| 544.4530.571009.01 | Closure/Post Closure Expense | 807,940 | 290,340 | - | 355,200 | 355,200 |
| 544.4530.574000.00 | Bad Debt Expense | (130) | - | - | - | - |
| 544.4520.574000.00 | Bad Debt Expense | (21,020) | - | - | - | - |
| **Total Operating Expenses** | | **3,307,380** | **2,214,800** | **2,946,260** | **3,144,220** | **197,960** |

# SWCD Landfill Fund

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 ACTIVITY THROUGH 05/16/2023 | 2022-2023 AMENDED BUDGET | 2023-24 PROPOSED BUDGET | VARIANCE 2024 over 2023 |
|---|---|---|---|---|---|---|
| **Capital Outlay** | | | | | | |
| 544.4530.541100.00 | C/Outlay-Sites | - | - | 200,000 | 1,029,000 | 829,000 |
| 544.4530.541200.00 | C/Outlay - Site Improvement | 19,950 | 181,470 | 300,000 | 100,000 | (200,000) |
| 544.4530.542100.00 | Machinery | - | - | - | 12,000 | 12,000 |
| 544.4530.542100.00-PL101 | Machinery-Heavy Equipment | - | - | - | 1,282,000 | 1,282,000 |
| 544.4530.561000.00 | Depn/Capital Replmt - Buildings | 1,420 | - | - | 1,420 | 1,420 |
| 544.4530.561000.01 | Depn/Capital Replmt-Equipment | 33,780 | - | - | 33,780 | 33,780 |
| 544.4530.561000.04 | Depn/Capital Replmt-Subtitle D Pit | 74,640 | 67,000 | - | 82,000 | 82,000 |
| 544.4530.561000.09 | Depn/Capital Vehicles | 144,550 | - | 100,000 | 144,550 | 44,550 |
| 544.4530.561000.10 | Depn/Capital Site Improvements | 14,070 | - | - | 14,070 | 14,070 |
| **Total Capital Outlay** | | **288,410** | **248,470** | **600,000** | **2,698,820** | **2,098,820** |
| **Totals for Dept 4530 - Landfill** | | **3,837,340** | **2,826,780** | **4,008,530** | **6,298,850** | **2,290,320** |
| **Financing Uses** | | | | | | |
| 544.8002.611000.00 | Transfer Out - Cap Proj Fd Debt Service | 201,820 | 106,000 | 106,000 | 27,500 | (78,500) |
| 544.8002.512400.00 | Retirement | 119,170 | 35,130 | 38,330 | 30,790 | (7,540) |
| 544.8002.579000.00 | Contingency | - | - | 34,180 | - | (34,180) |
| **Total Financing Uses** | | **320,990** | **141,130** | **178,510** | **58,290** | **(120,220)** |
| **Total Appropriations** | | **4,158,330** | **2,967,910** | **4,187,040** | **6,357,140** | **2,170,100** |
| **Net of Revenues/Appropriations** | | **(646,870)** | **586,660** | **-** | **-** | **-** |

# Theatre Fund

| GL NUMBER | DESCRIPTION | 2022-23 ACTIVITY THROUGH 05/16/2023 | 2022-2023 AMENDED BUDGET | 2023-24 CITY MANAGER BUDGET | 2023-24 PROPOSED BUDGET | VARIANCE 2024 over 2023 |
|---|---|---|---|---|---|---|
| **Estimated Revenues** | | | | | | |
| **Charges for Services** | | | | | | |
| 555.0000.347300.00 | Admission Fees | 10,690 | 15,000 | 15,000 | 15,000 | - |
| 555.0000.347900.00 | Concession Fees | 3,050 | 3,000 | 3,000 | 3,000 | - |
| **Total Charges for Services** | | **13,740** | **18,000** | **18,000** | **18,000** | **-** |
| **Other Revenue** | | | | | | |
| 555.0000.331300.00-PTTH7 | NPS Historic Preservation Grant | - | - | 147,000 | 147,000 | 147,000 |
| 555.0000.361000.00 | Interest Income | 8,870 | - | 10,000 | 10,000 | 10,000 |
| 555.0000.371000.00 | Contribution-Tourism Event Promo | - | 2,000 | - | - | (2,000) |
| 555.0000.371000.02 | Donations - Private Sources | 60 | - | - | - | - |
| 555.0000.371000.17-PTTH2 | Donations-Fox Theatre Gr-22 | 35,000 | - | - | - | - |
| 555.0000.371000.17-PTTH5 | Fox Theatre Grant-24 | - | - | 70,000 | 70,000 | 70,000 |
| 555.0000.371000.17-PTTH6 | Donations-NonGovt Grants | - | - | 50,000 | 50,000 | 50,000 |
| 555.0000.381000.01 | Rental Fees | 7,230 | 3,500 | 6,500 | 6,500 | 3,000 |
| **Total Other Revenue** | | **51,160** | **5,500** | **283,500** | **283,500** | **278,000** |
| **Other Financing Sources** | | | | | | |
| 555.0000.391200.01 | Oper T/R In-Hotel/Motel Fd | 165,000 | 180,000 | 180,000 | 180,000 | - |
| 555.0000.390002.03-PTTH5 | Fund Balance-Fox Grant Match | - | - | 70,000 | 70,000 | 70,000 |
| 555.0000.390002.03-PTTH6 | Fund Balance-Grant Match Theatre | - | - | 50,000 | 50,000 | 50,000 |
| **Total Other Financing Sources** | | **165,000** | **180,000** | **300,000** | **300,000** | **120,000** |
| **Total Estimated Revenues** | | **229,900** | **203,500** | **601,500** | **601,500** | **398,000** |

# Theatre Fund

| GL NUMBER | DESCRIPTION | 2022-23 ACTIVITY THROUGH 05/16/2023 | 2022-2023 AMENDED BUDGET | 2023-24 CITY MANAGER BUDGET | 2023-24 PROPOSED BUDGET | VARIANCE 2024 over 2023 |
|---|---|---|---|---|---|---|
| **Appropriations** | | | | | | |
| **Dept 6001 - Theatre** | | | | | | |
| **Personnel** | | | | | | |
| 555.6001.511100.00 | Salaries | 21,410 | 30,890 | 32,100 | 32,100 | 1,210 |
| 555.6001.511300.00 | O/T - Extra Hours | 3,430 | 1,600 | 3,490 | 3,490 | 1,890 |
| 555.6001.512100.00 | Group Life Insurance | 10 | 30 | 220 | 220 | 190 |
| 555.6001.512100.01 | Group Health Insurance | 2,990 | 9,000 | 9,950 | 9,950 | 950 |
| 555.6001.512200.00 | Payroll Taxes | 1,780 | 2,500 | 2,580 | 2,580 | 80 |
| 555.6001.512400.00 | Retirement | 5,810 | 6,340 | 5,090 | 5,090 | (1,250) |
| 555.6001.512700.00 | Workers Comp Insurance | 350 | 650 | 120 | 120 | (530) |
| **Total Personnel** | | **35,780** | **51,010** | **53,550** | **53,550** | **2,540** |
| **Operating Expenses** | | | | | | |
| 555.6001.521001.00 | Temp Service | 230 | 2,500 | - | - | (2,500) |
| 555.6001.521200.00 | Professional Services | 5,950 | 10,000 | 10,000 | 10,000 | - |
| 555.6001.521200.01-PTTH7 | Legal | - | - | 1,000 | 1,000 | 1,000 |
| 555.6001.522130.00 | Contracted Professional Services | - | - | 15,000 | 15,000 | 15,000 |
| 555.6001.522204.00 | Maint & Repair - Equipment | 5,730 | 1,000 | 6,960 | 6,960 | 5,960 |
| 555.6001.522206.01 | Maint Repair - Building | 1,820 | 8,000 | 8,000 | 8,000 | - |
| 555.6001.523100.01 | Liability Insurance | 2,550 | 3,170 | 3,080 | 3,080 | (90) |
| 555.6001.523200.00 | Telephone | 130 | 200 | 200 | 200 | - |
| 555.6001.523200.01 | Communication/Internet | 680 | 800 | 1,280 | 1,280 | 480 |
| 555.6001.523300.00 | Advertising | 380 | 6,000 | 6,000 | 6,000 | - |
| 555.6001.523500.00 | Travel | 200 | - | 1,000 | 1,000 | 1,000 |
| 555.6001.523600.00 | Dues & Subscriptions | - | - | 500 | 500 | 500 |
| 555.6001.523700.00 | Training | - | - | 1,000 | 1,000 | 1,000 |
| 555.6001.531100.00 | Supplies-Office & General | 5,100 | 6,240 | 6,240 | 6,240 | - |
| 555.6001.531100.45 | Supplies - Sets & Props | 6,910 | 25,000 | 25,000 | 25,000 | - |
| 555.6001.531220.01 | Utilities - Water/Natural Gas | 2,300 | 4,000 | 4,000 | 4,000 | - |
| 555.6001.531230.00 | Utilities - Electricity | 8,360 | 12,000 | 12,000 | 12,000 | - |
| 555.6001.531300.00 | Supplies-Concession | 5,120 | 6,000 | 6,000 | 6,000 | - |
| 555.6001.579000.00 | Contingency | - | - | 53,690 | 53,690 | 53,690 |
| **Total Operating Expenses** | | **45,460** | **84,910** | **160,950** | **160,950** | **76,040** |
| **Capital Outlay** | | | | | | |
| 555.6001.541500.08-PTTH2 | C/Outlay Theatre Renovation | 56,530 | 67,580 | - | - | (67,580) |
| 555.6001.541300.00-PTTH5 | Neon Light Replacements | - | - | 140,000 | 140,000 | 140,000 |
| 555.6001.541300.00-PTTH6 | Theatre Front Paint & Repairs (Ceramics) | - | - | 100,000 | 100,000 | 100,000 |
| 555.6001.541300.00-PTTH7 | Repair Theatre Damage/Water Leaks | - | - | 147,000 | 147,000 | 147,000 |
| **Total Capital Outlay** | | **56,530** | **67,580** | **387,000** | **387,000** | **319,420** |
| **Totals for Dept 6001 - Theatre** | | **137,770** | **203,500** | **601,500** | **601,500** | **398,000** |
| **Total Appropriations** | | **137,770** | **203,500** | **601,500** | **601,500** | **398,000** |
| **Net of Revenues/Appropriations** | | **92,130** | **-** | **-** | **-** | **-** |

# Customer Service Fund

| GL NUMBER | DESCRIPTION | 2021-22 ACTIVITY | 2022-23 ACTIVITY THROUGH 05/16/2023 | 2022-2023 AMENDED BUDGET | 2023-24 PROPOSED BUDGET | VARIANCE 2024 over 2023 |
|---|---|---|---|---|---|---|
| **Estimated Revenues** | | | | | | |
| **Charges for Services** | | | | | | |
| 600.0000.343900.01 | Penalty | 360 | 450 | 500 | 500 | - |
| 600.0000.349300.00 | Bad Check Fees | 7,280 | 6,420 | 8,000 | 8,000 | - |
| 600.1590.341750.00 | General Fund-Customer Svc | 15,410 | 32,580 | 35,540 | 38,740 | 3,200 |
| 600.1590.341750.01 | Water Fund Customer Svc | 85,810 | 85,960 | 93,770 | 102,190 | 8,420 |
| 600.1590.341750.02 | Gas Fund Customer Svc | 106,850 | 93,820 | 116,760 | 127,250 | 10,490 |
| 600.1590.341750.03 | Sewer Fund Customer Svc | 92,140 | 100,690 | 100,690 | 109,730 | 9,040 |
| 600.1590.341750.04 | SWCD Entr Fund-Customer Svc | 77,830 | 85,050 | 85,050 | 92,690 | 7,640 |
| 600.1590.341750.05 | ESG Interfund | - | - | 165,740 | 63,120 | (102,620) |
| **Total Charges for Services** | | **385,680** | **404,970** | **606,050** | **542,220** | **(63,830)** |
| **Other Revenues** | | | | | | |
| 600.0000.361000.00 | Interest Income | 310 | 2,750 | - | 3,000 | 3,000 |
| 600.0000.389000.00 | Other Income | - | (10) | - | - | - |
| **Total Other Revenues** | | **310** | **2,740** | **-** | **3,000** | **3,000** |
| **Total Estimated Revenues** | | **385,990** | **407,710** | **606,050** | **545,220** | **(60,830)** |
| **Appropriations** | | | | | | |
| Dept 1590 - Customer Service Center | | | | | | |
| **Personnel** | | | | | | |
| 600.1590.511100.00 | Salaries | 294,070 | 208,530 | 289,050 | 283,130 | (5,920) |
| 600.1590.511300.00 | O/T - Extra Hours | 5,280 | 4,810 | 8,000 | 6,000 | (2,000) |
| 600.1590.512100.00 | Group Life Insurance | 200 | 190 | 180 | 220 | 40 |
| 600.1590.512100.01 | Group Health Insurance | 49,760 | 30,350 | 88,550 | 39,800 | (48,750) |
| 600.1590.512200.00 | Payroll Taxes | 21,770 | 15,540 | 22,720 | 16,130 | (6,590) |
| 600.1590.512400.00 | Retirement | 18,760 | 55,790 | 59,310 | 47,660 | (11,650) |
| 600.1590.512700.00 | Workers Comp Insurance | 7,630 | 1,040 | 1,250 | 1,100 | (150) |
| 600.1590.512900.00 | Uniforms | - | - | 200 | 500 | 300 |
| 600.1320.513000.00 | City Pays Short/Long Term Disability-CM | - | 100 | - | - | - |
| **Total Personnel** | | **397,470** | **316,350** | **469,260** | **394,540** | **(74,720)** |
| **Operating Expenses** | | | | | | |
| 600.1590.521001.00 | Temp Service | 5,790 | 6,380 | - | - | - |
| 600.1590.521300.00 | Software/Data Maintenance | - | - | 12,000 | 4,500 | (7,500) |
| 600.1590.522203.00 | Maint & Repair - Office Equipment | 5,910 | 4,970 | 6,980 | 7,100 | 120 |
| 600.1590.522204.00 | Maint & Repair - Equipment | 1,550 | 1,550 | 4,000 | 4,000 | - |
| 600.1590.523100.01 | Liability Insurance | 10,010 | 8,030 | 10,000 | 9,700 | (300) |
| 600.1590.523200.00 | Telephone | 1,080 | 960 | 1,100 | 1,110 | 10 |
| 600.1590.523200.01 | Communication/Internet | 480 | 150 | 500 | 500 | - |
| 600.1590.523200.02 | Postage | - | 3,250 | 3,500 | 3,500 | - |
| 600.1590.523400.00 | Printing and Binding | 74,000 | 66,560 | 61,000 | 70,000 | 9,000 |
| 600.1590.523500.00 | Travel | - | - | 2,500 | 1,000 | (1,500) |
| 600.1590.523700.00 | Training | - | - | 2,800 | 1,000 | (1,800) |
| 600.1590.523906.00 | Bank Charges | 20,350 | 34,560 | 26,000 | 42,000 | 16,000 |
| 600.1590.531100.00 | Supplies | 2,440 | 2,730 | 5,000 | 5,000 | - |
| 600.1590.531700.00 | Other | - | - | 500 | 500 | - |
| 600.1590.531700.03 | Over/Short | (60) | 20 | 910 | 770 | (140) |
| **Total Operating Expenses** | | **121,550** | **129,160** | **136,790** | **150,680** | **13,890** |
| **Totals for Dept 1590 - Customer Service Center** | | **519,020** | **445,510** | **606,050** | **545,220** | **(60,830)** |
| **Total Appropriations** | | **519,020** | **445,510** | **606,050** | **545,220** | **(60,830)** |
| **Net of Revenues/Appropriations** | | **(133,030)** | **(37,800)** | **-** | **-** | **-** |

# CAPITAL OUTLAY PROPOSED FOR FY2024

| Departments | GL Account | Cost | Type | Funding Source |
|---|---|---|---|---|
| **General Gov't** | | | | |
| City Hall/Myon Improvements | 330.1500.541300.00-SP6MY | 130,000 | Buildings | SPLOST VI |
| Fulwood Park-Fac Grant Match | 230.1500.541400.00-GPK02 | 140,000 | Equipment | ARPA |
| Fulwood Park-Facilities Grant Project | 250.1500.541400.00-GPK02 | 410,000 | Equipment | Grants |
| Park Lighting, Benches, exercise stations, trash cans | 230.1500.542500.00-ARPFP | 5,000 | Equipment | ARPA |
| Park Equipment | 230.1500.542500.00-ARPFP | 90,000 | Equipment | ARPA |
| Tourism Grant and Match-Park Equipment | 230.1500.542500.00-ARPFP | 500,000 | Equipment | ARPA/Tourism Grant |
| Property Demolition | 330.1500.541200.10 | 800,000 | Site Improvements | SPLOST VI |
| **General Government Requested Total** | | **2,075,000** | | |
| **Information Technology** | | | | |
| Desktop Laptop refresh | 100.1535.542500.00-P5458 | 65,000 | Equipment | General |
| Network Refresh | 100.1535.542500.00-P5457 | 55,000 | Equipment | General |
| Server software | 100.1535.542500.00-P5454 | 60,000 | Equipment | General |
| **Information Technology Requested Total** | | **180,000** | | |
| **Police Department** | | | | |
| Motorola Handheld Radios | 100.3223.542500.00-P0122 | 54,900 | Equipment | General |
| Motorola Mobile Radios | 100.3223.542500.00-P0122 | 19,500 | Equipment | General |
| Glock Model 17 Gen 5 (9mm) | 100.3223.542500.00-P0174 | 26,700 | Equipment | General |
| Duty holsters | 100.3223.542500.00-P0174 | 13,000 | Equipment | General |
| Tactical lights | 100.3223.542500.00-P0174 | 9,500 | Equipment | General |
| Patrol Ballistic Vests - rotation | 100.3223.542500.00-P0174 | 34,000 | Equipment | General |
| 2022 Ford Explorers (6)-rotation | 100.3223.542200.00-P0105 | 243,000 | Equipment | General |
| Equipment (Lights, Siren, Cameras, etc.) | 100.3223.542200.00-P0105 | 90,000 | Equipment | General |
| Axon Tasers | 100.3223.521300.00 | 36,800 | Equipment | General |
| Axon BWC | 100.3223.521300.00 | 115,700 | Equipment | General |
| Axon In-Car | 100.3223.521300.00 | 23,200 | Equipment | General |
| **Police Department Requested Total** | | **666,300** | | |
| **Fire Department** | | | | |
| Fire Apparatus Engine-20 yr rotation-*Contingent upon AF Grant Award* | 250.3500.542200.00-GAF01 | 620,000 | Equipment | Grants |
| Fire Apparatus Engine-20 yr rotation-*Contingent upon AF Grant Award* | 100.3500.542500.00 | 620,000 | Equipment | General |
| SCBA Replacement - (5) | 100.3500.542500.01-PF106 | 42,300 | Equipment | General |
| SCBA Bottles (15) | 100.3500.542500.01-PF106 | 15,300 | Equipment | General |
| Turnout Gear (12) | 100.3500.542500.01-PF101 | 46,800 | Equipment | General |
| Radios (6) | 100.3500.542500.01-PF101 | 120,000 | Equipment | General |
| Small Equipment | 100.3500.542500.00-PF107 | 21,500 | Equipment | General |
| Lawn Mower (1) | 100.3500.542500.00-PF107 | 11,500 | Equipment | General |
| Station 1 Renovations | 325.3500.542200.00-P5006 | 100,000 | Buildings | SPLOST V |
| Station 2 Renovations | 325.3500.542200.00-P5006 | 50,000 | Buildings | SPLOST V |
| **Fire Department Requested Total** | | **1,647,400** | | |

# CAPITAL OUTLAY PROPOSED FOR FY2024

| Departments | GL Account | Cost | Type | Funding Source |
|---|---|---|---|---|
| **Public Works** | | | | |
| Scan Tool-to read vehicle codes | 100.4100.542500.00-PW102 | 12,000 | Equipment | General |
| Tire Machine-to change tires | 100.4100.542500.00-PW102 | 7,000 | Equipment | General |
| Replace #322 Street Saw | 100.4100.542500.00-PW102 | 23,000 | Equipment | General |
| Replace Mower | 100.4100.542500.00-PW102 | 18,000 | Equipment | General |
| Street Resurfacing & Reclaimation | 235.4210.541400.00-PLM23 | 750,000 | Infrastructure | LMIG/TSPLOST |
| Street Resurfacing & Reclaimation | 250.4100.541400.00-PLM23 | 250,000 | Infrastructure | LMIG/TSPLOST |
| Street Resurfacing & Reclaimation | 250.4100.541400.00-PLM24 | 250,000 | Infrastructure | LMIG |
| Facilities Upgrades & Maintenance | 330.4100.541300.00-P6005 | 200,000 | Infrastructure | SPLOST VI |
| Replace Boom Mower | 100.4100.542500.00-PW102 | 300,000 | Equipment | General |
| Replace #526 Skid Steer | 100.4100.542500.00-PW102 | 230,000 | Equipment | General |
| Sidewalk Replacement & Connectivity | 100.4100.541400.00-P6003 | 200,000 | Infrastructure | General |
| Storm Water Maintenance & Rehab | 100.4100.541400.00-P6004 | 250,000 | Infrastructure | General |
| Signal Loop Upgrades | 100.4100.541400.00-P6006 | 50,000 | Infrastructure | General |
| Stormwater Improvements-ARPA Grant Match | 330.4250.541400.00-P6004 | 925,000 | Infrastructure | SPLOST VI |
| Replace #302 Truck (2005, 130,800 miles) | 100.4100.542200.00-PW013 | 40,000 | Equipment | General |
| Replace #907 Truck (2006, 81,600 miles) | 100.4100.542200.00-PW013 | 40,000 | Equipment | General |
| Replace #331 Truck (2002, inoperable) | 100.4100.542200.00-PW013 | 40,000 | Equipment | General |
| Replace #311 Truck (2003, 136,800 miles) | 100.4100.542200.00-PW013 | 40,000 | Equipment | General |
| Replace #1204 Bucket Truck (2003, 48,900 miles) | 100.4100.542200.00-PW013 | 210,000 | Equipment | General |
| Replace #533 Dump Truck (2000, 190,200 miles) | 100.4100.542200.00-PW013 | 120,000 | Equipment | General |
| Replace #510 Dump Truck (1997, 106,300 miles) | 100.4100.542200.00-PW013 | 120,000 | Equipment | General |
| Move Dump truck from FY 23 to FY24 | 100.4100.542200.00-PW013 | 110,000 | Equipment | General |
| Commerce Way Improv-RDG22 Grant Project | See Grant Summary/RDG22 | 1,252,801 | Infrastructure | RD Grant/SPLOST VI |
| **Public Works Department Requested Total** | | **5,437,801** | | |
| **Senior Center** | | | | |
| Building Improvements | 325.5520.541500.01-P4405 | 35,000 | Buildings | SPLOST V |
| **Senior Center Requested Total** | | **35,000** | | |
| **Water Department** | | | | |
| Church Ln (E 4th St to 6th St E) | 230.4410.541400.22-ARPCH | 32,000 | Infrastructure | ARPA |
| Pecan St (S Central Ave to King Dr) | 230.4410.541400.22-ARPPE | 145,000 | Infrastructure | ARPA |
| Water System Repairs and Maintenance | 330.4410.541400.00-P6007 | 500,000 | Infrastructure | SPLOST VI |
| Meter Replacement | 330.4410.541400.00-PWA21 | 250,000 | Infrastructure | SPLOST VI |
| 30th St | 330.4410.541400.22-SP630 | 250,000 | Infrastructure | SPLOST VI |
| Replace #425 Truck | 505.4410.542200.00-PWA20 | 45,000 | Equipment | Water |
| Replace #111-15 Prius | 505.4410.542200.00-PWA20 | 40,000 | Equipment | Water |
| Replace #445 Truck | 505.4410.542200.00-PWA20 | 60,000 | Equipment | Water |
| Replace Ground Penetrating Radar (GPR) | 505.4410.542500.00 | 25,000 | Equipment | Water |
| Hydraulic Pipe Saw | 505.4410.542500.00 | 17,500 | Equipment | Water |
| Replace #474 Arrow Board | 505.4410.542500.00 | 10,000 | Equipment | Water |
| Replace #6407 Street Saw | 505.4410.542500.00 | 22,000 | Equipment | Water |
| Replace Chemical Tanks | 505.4410.542500.00 | 50,000 | Equipment | Water |
| Replace #479 Mini | 505.4410.542500.00-P2221 | 80,000 | Equipment | Water |
| ARPA Water Improvements | 505.4410.541400.00-P6009 | 3,478,000 | Infrastructure | Water/ARPA Grant |
| Water Infrastructure-Facilities Grant | 250.4410.541400.00-GWS01 | 1,200,000 | Infrastructure | Grants |
| Water Infrastructure-Facilities Grant Match | 330.4410.541400.00-GWS01 | 300,000 | Infrastructure | SPLOST VI |
| **Water Department Requested Total** | | **6,504,500** | | |

# CAPITAL OUTLAY PROPOSED FOR FY2024

| Departments | GL Account | Cost | Type | Funding Source |
|---|---|---|---|---|
| **Sewer** | | | | |
| Replace Blowers for ABs | 320.4330.541400.00-P5047 | 750,000 | Infrastructure | SPLOST 3&4 |
| Reuse Filter | 320.4330.541400.00-P5047 | 100,000 | Infrastructure | SPLOST 3&4 |
| Influent Crane | 320.4330.541400.00-P5047 | 100,000 | Infrastructure | SPLOST 3&4 |
| RAS Pump | 320.4330.541400.00-P5047 | 60,000 | Infrastructure | SPLOST 3&4 |
| Mixer | 320.4330.541400.00-P5047 | 60,000 | Infrastructure | SPLOST 3&4 |
| Sampler | 320.4330.541400.00-P5047 | 12,500 | Infrastructure | SPLOST 3&4 |
| Scales | 330.4330.541400.00-P5047 | 100,000 | Infrastructure | SPLOST VI |
| Replace #722 Forklift | 506.4330.542100.00-P0172 | 125,000 | Equipment | Sewer |
| Replace #1902 Truck | 506.4330.542200.00-SWR01 | 45,000 | Equipment | Sewer |
| Replace #487 Truck | 506.4330.542200.00-SWR01 | 45,000 | Equipment | Sewer |
| Replace #753-10 Tractor | 506.4330.542100.00-P0172 | 200,000 | Equipment | Sewer |
| Replace #761 Field Gymmy | 506.4330.542100.00-P0172 | 100,000 | Equipment | Sewer |
| Sludge Pump | 506.4330.542100.00-P5047 | 45,000 | Infrastructure | SPLOST VI |
| Sewer Improvements-ARPA grant & match | 325.4330.541400.00-P6008 | 3,110,000 | Infrastructure | SPLOST V/ARPA GRANT |
| Sewer Infrastructure-Facilities Grant | 250.4330.541400.00-GWS01 | 1,200,000 | Infrastructure | Grants |
| Sewer Infrastructure-Facilities Grant Match | 330.4330.541400.00-GWS01 | 300,000 | Infrastructure | SPLOST VI |
| **Sewer Department Requested Total** | | **6,352,500** | | |
| **Gas Operating** | | | | |
| CP Station | 515.4700.541400.00-PG106 | 40,000 | Infrastructure | Gas |
| Gas System Upgrades | 515.4700.541400.00-PG106 | 250,000 | Infrastructure | Gas |
| PSC Concerns | 515.4700.541400.00-PG107 | 600 | Other | Gas |
| Meter Replacement Project | 515.4700.541400.20 | 250,000 | Infrastructure | Gas |
| Goodrich Alley Gas Line Replacement | 515.4700.541400.11-PGA01 | 65,000 | Infrastructure | Gas |
| Leslie Lock Gas Line Replacement | 515.4700.541400.11-PGA01 | 50,000 | Infrastructure | Gas |
| Replace #301 Truck | 515.4700.542200.00-PG110 | 80,000 | Equipment | Gas |
| Replace #350 Trencher | 515.4700.542500.00-PG120 | 40,000 | Equipment | Gas |
| GIS Mapping Gas Meters | 515.4700.541400.00-ARPGI | 80,000 | Infrastructure | Gas |
| **Gas Operating Requested Total** | | **855,600** | | |
| **SWCD/Landfill** | | | | |
| Dozer (New) Option 1 | 544.4530.542100.00-PL101 | 640,000 | Equipment | SWCD |
| Off Road Truck | 544.4530.542100.00-PL101 | 500,000 | Equipment | SWCD |
| Land-Landfill Expansion | 544.4530.541100.00 | 1,029,000 | Land | SWCD |
| Tractor | 544.4530.542100.00-PL101 | 130,000 | Equipment | SWCD |
| Generator | 544.4530.542100.00-PL101 | 12,000 | Equipment | SWCD |
| **SWCD/Landfill Fund Requested Total** | | **2,311,000** | | |
| **Theatre** | | | | |
| Repair Theatre damage and water leaks | 555.6001.541300.00-PTTH7 | 147,000 | Buildings | FEMA Grant/Theatre |
| Neon Light Replacements | 555.6001.541300.00-PTTH5 | 140,000 | Buildings | Grants/Theatre Fund |
| Theatre Front Paint and repairs (ceramics) | 555.6001.541300.00-PTTH6 | 100,000 | Buildings | Theatre Fund |
| **Theatre Requested Total** | | **387,000** | | |

# CAPITAL OUTLAY PROPOSED FOR FY2024

| Departments | GL Account | Cost | Type | Funding Source |
|---|---|---|---|---|

**Notes on this version:**

**Miscellaneous changes that have come up since the budget books were printed**

Moved $250,000 for Parks grant match to ARPA fund from Hotel Motel
Replaced City Hall improvements budget (not used at Sr Center) $100,000
Move Dumptruck budgeted in FY2023 to FY2024 budget $110,000

**Assume $2.6 million revenue loss transfer from Fd 230 to Fund 100.**

Moved IT Equipment from SPLOST VI to General Fund
Moved PD Equipment from SPLOST VI to General Fund
Moved Fire dept equipment from GMA leasing to General Fund
Moved PW infrastructure from SPLOST VI to General Fund
Moved PW equipment from GMA leasing to General Fund

**Assume WWTP improvements are joint project benefiting city and county residents.**

Moved WWTP improvements to SPLOST 3&4 (Fund 320)

**Assume ARPA Water/Sewer Grant match is not using ARPA funds.**

Moved ARPA Stormwater improvements matching funds from ARPA to SPLOST VI
Moved ARPA matching Water improvements funds to Water Fund
Moved GIS mapping from ARPA fund to Gas Fund ($80k)
Moved ARPA Sewer match from ARPA fund to SPLOST V

**Assume Proprietary fund equipment is budgeted in their respective funds: Water, Sewer, Gas, SWCD**

Moved Sewer Equipment from SPLOST VI to Sewer fund
Moved Sewer equipment from GMA Leasing to Sewer Fund
Moved Landfill equipment from SPLOST VI to Landfill fund

# Budget and Financial Glossary

ACCOUNTABILITY - Monitoring, measuring and evaluating the performance and progress of policies, plans and programs to ensure that results are achieved.

ACCRUAL ACCOUNTING - Method of accounting in which transactions are recorded at the time they are incurred, as opposed to when cash is received or spent.

ACTUAL EXPENDITURES - Includes personnel services, employee-related expenditures and all other operating expenditures as authorized by the City Council.

AD VALOREM TAX - A tax based on the value of property.

ADJUSTMENTS - Corrections given to water, sewer, and sanitation billings could have been a result of misread meters, the resident being out of town and not using service, and/or a plumbing problem.

ADOPTED (APPROVED) BUDGET - The funds appropriated by the City Council at the beginning of the year.

ALLOCATION - The expenditure amount planned for a particular project or service, except an amount that requires additional Board action or “appropriation” before expenditures will be authorized.

AMENDED BUDGET - It is the adopted budgets plus additional expenditure appropriations resulting from legislative body decisions made throughout the year and any re-organizations.

APPROPRIATION - An authorization made by the City Council which permits officials and department heads to incur obligations against and to make expenditures of governmental resources.

ARPA - An acronym for the American Rescue Plan Act of 2021, which provides funding to address the continued impact of COVID-19 on the economy, public health, state and local governments, individuals and businesses.

ASSESSED VALUATION - The value placed on property for purposes of taxation. The City of Tifton accepts Tift County’s assessment of real and personal property at 100% fair market value.

ASSET - Resources owned or held by a government that have monetary value.

AVAILABLE FUND BALANCE - Financial resources carried forward at the end of a fiscal year, which have not been reserved or designated for a specific purpose such as working capital. These resources are considered “available” to finance future budgets.

BEGINNING FUND BALANCE - A revenue account used to record resources available for expenditure in one fiscal year because of revenues collected in excess of the budget and/or expenditures less than the budget in the prior fiscal year.

BOND - A written promise to pay a specified sum of money (called principal or face value) at a specified future date along with periodic interest paid at a specific percentage of the principal. Bonds are typically used for long-term debt.

BUDGET ADJUSTMENT - The transfer of funds from one appropriation account to another, requiring approval of City Administrator, Finance Director, and Department Director.

BUDGET AMENDMENT - A legal procedure to amend a fiscal year budget. The City staff may amend the expenditures within or between department budgets according to the budget policy, but no increases in the total budget can occur without the approval of the City Council.

BUDGET CALENDAR - The schedule of key dates or milestones which the City follows in the preparation, adoption, and administration of the budget.

BUDGET DOCUMENT - The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating governing body.

# Budget and Financial Glossary

BUDGET MESSAGE - Included in the opening section of the budget the message provides the Mayor and Council and the public with a general summary of the most important aspects of the budget, changes from the previous fiscal years, and the views and recommendations of the City Manager.

BUDGET OFFICER - “Budget officer” means that local government officials charged with budget preparation and administration for the local government. The official title of the local government budget officer shall be as provided by local law, charter, ordinance, or appropriate resolution of the governing authority.

BUDGET ORDINANCE - “Ordinance,” or “Resolution” means that governmental action which appropriates revenues and fund balances for specified purposes, functions, or activities for a budget period.

BUDGET PERIOD - Budget period, means the period for which a budget is proposed or a budget ordinance or resolution is adopted.

BUDGET RESOLUTION - The official enactment by the City Council legally authorizing City Officials to obligate and expend resources.

BUDGET - The financial plan for the operation of a department, program or project for the current year or for the duration of the project that matches all planned revenues and expenditures with various City services.

BUDGETARY BASIS - The accounting method used to estimate financing sources and uses in the budget.

BUDGETARY CONTROL - The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

CAPITAL BUDGET - The first year of the Capital Improvements Plan as approved by the Council.

CAPITAL EXPENDITURE - An expenditure for the acquisition of, or addition to, a capital asset. Items acquired for less than $10,000 are not considered capital expenditures.

CAPITAL IMPROVEMENT PROJECTS - An item for which the purchase, construction, or other acquisition will represent a public betterment to the community and add to the total capital assets of City.

CAPITAL IMPROVEMENTS PLAN (CIP) - A plan for capital expenditures to be incurred each year over a three to six-year period. This plan will meet the capital needs as defined in the long-term work program of Departments and other agencies of the local government. It sets forth each project and it specifies the resources estimated to be available to finance the projected expenditures. When the CIP is reviewed each year, the programs are approved for the current year and included in one of the various funds for the current year.

CAPITAL OUTLAY - Includes outlays that result in the acquisition of/or addition to fixed assets. They must have a cost of over $10,000 and a life greater than a year. Items acquired for less than an agreed amount are not considered capital outlay.

CAPITAL PROJECTS - Projects that result in the acquisition or construction of capital assets of a local government which are of a long-term and permanent nature. Such assets include land, buildings, and related improvements, streets and highways, bridges, sewers and parks.

CASH BASIS ACCOUNTING - A basis of accounting under which transactions are recognized only when cash is received or disbursed.

CDBG - Community Development Block Grant - The Community Development Block Grant (CDBG) Program is a federally funded block grant to states that focuses on benefiting low- to moderate-income people by providing resources for livable neighborhoods, economic empowerment, and decent housing.

# Budget and Financial Glossary

CHIP Grant - The Community HOME Investment Program (CHIP) is a federally- funded program designed to provide safe, decent, and affordable housing in Georgia by granting funds to city and county governments, public housing authorities, and nonprofits to 1.) rehabilitate owner-occupied homes, and 2.) build and renovate affordable single-family homes for sale to eligible homebuyers.

CIP - An acronym for Capital Improvement Program; also, an acronym for Construction in Progress.

CONTINGENCY - Funds set aside for unforeseen future needs and budgeted in an account. Can be transferred to a departmental budget only by action of the City Council.

CONTRACTUAL SERVICES - Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

DEBT SERVICE FUND - The fund used to account for the accumulation of resources for and the payment of, principal and interest on long-term debt, specifically bond issues.

DEBT SERVICE - The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

DEBT - An obligation resulting from the borrowing of money or from the purchase of goods and services.

DEPARTMENT - A major administrative division of the City with indicated overall management responsibility for an operation or a group of related operations within a functional area.

DEPRECIATION - The portion of the cost of a fixed asset charged as an expenditure during a particular period. The cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost.

ENCUMBRANCE - A commitment of funds against appropriations in which the expenditure has not actually been made at the time of recording. It may be in the form of a purchase order, purchase requisition, or a contract for goods and services.

ENTERPRISE FUNDS - A fund type in which the services provided are financed and operated similarly to those of a private business. Examples of these funds for the City of Tifton are the Water, Sewer, Gas, Landfill, Sanitation, and Theatre Funds.

EXPENDITURES - Decreases in net financial resources. Expenditures include current operating expenses that require the current or future use of net current assets, debt service, and capital outlays.

EXPENSES - Outflows or other using up of assets or incurrence of liabilities from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or general operations.

FEMA - Federal Emergency Management Agency

FIDUCIARY FUND - Fiduciary Fund means those trust and agency funds used to account. "Fiscal year" means the period for which a budget is proposed or a budget ordinance or resolution is adopted for the local government's general funds, each special revenue fund, if any, and each debt service fund, if any.

FISCAL YEAR - The time period designated by the City signifying the beginning and ending period for recording financial transactions. Tifton has specified July 1 to June 30 as its fiscal year.

FIXED ASSETS - Assets of a long-term character that are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

FRANCHISE FEES - A fee levied on utilities in exchange for allowing the utilities the use of public right-of-way.

# Budget and Financial Glossary

FUND - A fiscal and accounting entity with a self-balancing set of accounts that reflect all assets, liabilities, equity, revenue, and expenditures necessary to disclose financial position and the results of operations.

FUND BALANCE (assigned) - Amounts a government intends to use for a particular purpose.

FUND BALANCE (carried forward) - Funds on hand at year-end resulting from collections of revenue in excess of anticipations and/or unexpended appropriations, which are included as a revenue source in the budget of the ensuing year.

FUND BALANCE (committed) - Amounts constrained by a government using its highest level of decision-making authority.

FUND BALANCE (restricted) - Amounts constrained by external parties, constitutional provision, or enabling legislation.

FUND BALANCE (unassigned) - Amounts that are not constrained at all will be reported in the general fund.

FUND BALANCE - Refers to the excess of assets over liabilities and is therefore, generally known as amount available for appropriation.

FUND - An independent fiscal and accounting entity with a self-balancing set of accounts. These accounts record cash and other assets together with all related liabilities, obligations, reserves and equities. Funds are segregated so that revenues will be used only for the purpose of carrying out specific activities in accordance with special regulations, restrictions or limitations.

GAAP - Acronym for Generally Accepted Accounting Principles is uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

GAS FUND - A fund set up to finance and account for the cost of providing gas utility services to the citizens and businesses within the City.

GASB - Acronym for Government Accounting Standards Board, an independent, non-profit agency responsible for the promulgation of accounting and financial reporting procedures for governmental entities.

GEFA - Georgia Environmental Facilities Authority.

GEMA - Georgia Emergency Management Agency

GENERAL FUND - General fund means the fund used to account for all financial resources except those required to be accounted for in another fund.

GENERAL OBLIGATION BONDS - Bonds whose principal and interest are paid from property tax for debt service and are backed by the City's full faith and credit. Approval by referendum vote is required for general obligation bonds to be issued.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) - Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

GFOA - An acronym for the Government Finance Officers Association.

GGFOA - An acronym for the Georgia Government Finance Officers Association.

GMA - An acronym for the Georgia Municipal Association.

GOALS - A measurable statement of desired conditions to be maintained or achieved.

GOVERNING AUTHORITY - Governing authority means that official or group of officials responsible for governance of the unit of local government.

# Budget and Financial Glossary

GOVERNMENTAL FUNDS - Funds used to account for the acquisition, use and balances of expendable resources and related current liabilities except those accounted for in proprietary funds and fiduciary funds.

GRANT - A contribution of assets (usually cash) from one governmental unit or organization to another. Typically, these contributions are

INFRASTRUCTURE - Basic installations and facilities upon which the continuance and growth of a community depend; examples are roads and public utilities.

INTANGIBLE TAX - Tax levied on intangible personal property such as securities, mortgages, and cash based on returns filed to the State of Georgia.

LANDFILL FUND - A fund set up to finance and account for the cost of disposing solid waste for the citizens and businesses within the City.

LEGAL LEVEL OF CONTROL - Legal level of control is the lowest level of budgetary detail at which a local government's management or budget officer may not reassign resources without approval of the governing authority. The legal level of control shall be, at a minimum, expenditures for each department for each fund for which a budget is required. This does not preclude the governing authority of a local government from establishing a legal level of control at a more detailed level of budgetary control than the minimum required legal level of control.

LEVY - To impose taxes for the support of government activities.

LIABILITIES - Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events. A budget prepared along departmental lines that focuses on what is to be bought. It lists each category of expenditures and revenues by fund, agency, department, division, and cost center.

LMIG - Local Maintenance & Improvement Grant - An annual statewide grant program through the Georgia Department of Revenue to provide funding for maintenance of local road systems.

LOCAL GOVERNMENT INVESTMENT POOL - Statewide investment pool authorized by O.C.G.A. §36-83-2.

LOCAL LAW ENFORCEMENT BLOCK GRANT - Federal grants to local governments for a wide range of local enforcement activities, including hiring and training of law enforcement officers, procurement of equipment and technology, establishment or support of drug courts, and other crime prevention activities.

LOST - Local Option Sales Tax - The local option sales tax (LOST) is a 1 percent sales tax activated by a local referendum and imposed on the purchase, sale, rental, storage, use, or consumption of tangible personal property and related services. LOST is a special district tax authorized by state law (O.C.G.A. §48-8-81).

LONG-TERM DEBT - Debt with a maturity of more than one year after the date of issuance.

MILLAGE RATE - The ad valorem tax rate expressed in the amount levied per thousand dollars of the taxable assessed value of property. One mill is equal to one dollar per thousand.

MODIFIED ACCRUAL ACCOUNTING - A basis of accounting in which revenues are recorded when collected within the current period or soon enough thereafter to be used to pay liabilities of the current period and expenditures are recognized when the related liability is incurred.

OBJECTIVES - Unambiguous statements of performance intentions expressed in measurable terms.

OCGA - Official Code of Georgia-Annotated

# Budget and Financial Glossary

OPERATING BUDGET - The portion of the budget pertaining to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personal services, fringe benefits, commodities, services, and capital outlay.

OPERATING EXPENSES - The costs of personnel, materials, and equipment required for a department to function.

OPERATING REVENUE - Funds that the government receives as income to pay for ongoing operations. It included such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

PERFORMANCE INDICATORS - Special quantitative and qualitative measure of work performed as an objective of a department.

PERFORMANCE MEASURE - An indicator that measures the degree of accomplishment of an activity. The three types used in the local government are - Effectiveness - The degree to which performance objectives are being achieved. Efficiency - The relationship between work performed and the resources required to perform it. Typically presented as unit costs. Workload - A quantity of work performed.

PERSONAL PROPERTY - Property that can be moved with relative ease, such as motor vehicles, boats, machinery, and inventoried goods.

POLICY - A policy is a guiding principle which defines the underlying rules which will direct subsequent decision-making processes.

PROGRAM - A body of work that delivers a service or accomplishes a task and whose costs can be isolated and identified.

PROPERTY TAX - Tax based on assessed value of a property, either real estate or personal.Tax liability falls on the owner of record as of the appraisal date.

PROPRIETARY FUNDS - Used to account for government’s ongoing organizations and activities that are similar to those found in the private sector.

PUBLIC HEARING - A public hearing is a specifically designated time, place, and opportunity for citizens, community groups, businesses, and other stakeholders to address the Legislative body on a particular issue. It allows interested parties to express their opinions and the Legislative body and/or staff to hear their concerns and advice.

PUBLIC UTILITY TAX - A tax assessed on the real property of railroad equipment companies.

REAL PROPERTY - Land, buildings, permanent fixtures, and improvements.

REGULATORY PERMIT FEE - Fee derived from any business outside the City conducting business inside the City limits.

RESERVE - An account to indicate that a portion of funds have been legally restricted for a specific purpose, or not available for appropriation and subsequent spending. A reserve for working capital is a budgetary reserve set aside for cash flow needs, emergencies, or unforeseen expenditure/revenue shortfalls.

RESOLUTION - A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

RETAINED EARNINGS - A fund equity account which reflects accumulated net earnings (or losses) in a proprietary fund. As in the case of fund balance, retained earnings may include certain reservations of fund equity.

REVENUE - Funds that the City receives as income. These receipts include items such as taxes, licenses fees, user fees, service charges, fines and penalties, and grants.

# Budget and Financial Glossary

REVENUE BONDS - Bonds whose principal and interest are payable exclusively from specific projects or special assessments, rather than from general revenues. These bonds do not require approval by referendum.

SERVICE FUND - This fund is used to account for the financing of goods or services provided to the other departments or funds of the City. The estimated costs of operating the service fund are charged to the separate departments and funds during the year and allocated at year-end.

SERVICE LEVEL - Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of a workload.

SEWER FUND - A fund set up to finance and account for the cost of providing sewer utility services to the citizens and businesses within the City.

SINKING FUND - A reserve fund accumulated over a period of time for retirement of a debt.

SPECIAL ASSESSMENTS - A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

SPECIAL REVENUE FUND - A fund in which the revenues are designated for use for specific purposes or activities.

SPLOST - Special Purpose Local Option Sales Tax is a one percent sales tax voted by the citizens of the City of Tifton and Tift County to fund various capital improvement projects. A SPLOST is an optional one percent county sales tax used to fund
capital outlay projects proposed by the county government and participating qualified municipal governments. In general, county and municipal governments may not use SPLOST proceeds for operating expenses or maintenance of a SPLOST project or any other county or municipal facility or service.

SUPPLIES - Minor articles and commodities that are needed by departments to conduct their operations.

SURPLUS SALE PROPERTY - Revenue from the sale of City property no longer considered being of value to the City.

TAX DIGEST - Official list of all property owners, the assessed value (100% of fair market value), and the tax due on their property.

TAXES - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. Taxes levied by the City of Tifton are approved by the City Council and are within limits determined by the State.

TSPLOST - An acronym for Transportation Special Purpose Local Option Sales Tax. TSPLOST is a Transportation SPLOST which allocates up to a 1% sales tax and the capital outlays are intended for transportation purposes only, as is defined in O.C.G.A. Section 48-8-260(5).

UNIFORM CHART OF ACCOUNTS (UCOA) - The Local Government Uniform Chart of Accounts and Reporting act (HB491) Act called for the Georgia Department of Community Affairs (DCA) to develop a uniform chart of accounts to be used by local governments in the state. All of Georgia's county and municipal governments, and organizations controlled by them, are required to comply with the provisions set forth in the uniform chart of accounts. (O.C.G.A. §36-81-3)

USER FEE - Fees for services provided to the user.

WATER FUND - A fund set up to finance and account for the cost of providing water utility services to the citizens and businesses within the City.

WORKING CAPITAL - A dollar amount reserved in (General Fund) fund balance that is available for unforeseen emergencies, to handle shortfalls caused by revenue declines, and to provide cash liquidity during periods of low cash flow.