City of Tifton, GA

Approved Budget for FY 2025

July 1, 2024 - June 30, 2025

Approved June 17, 2024

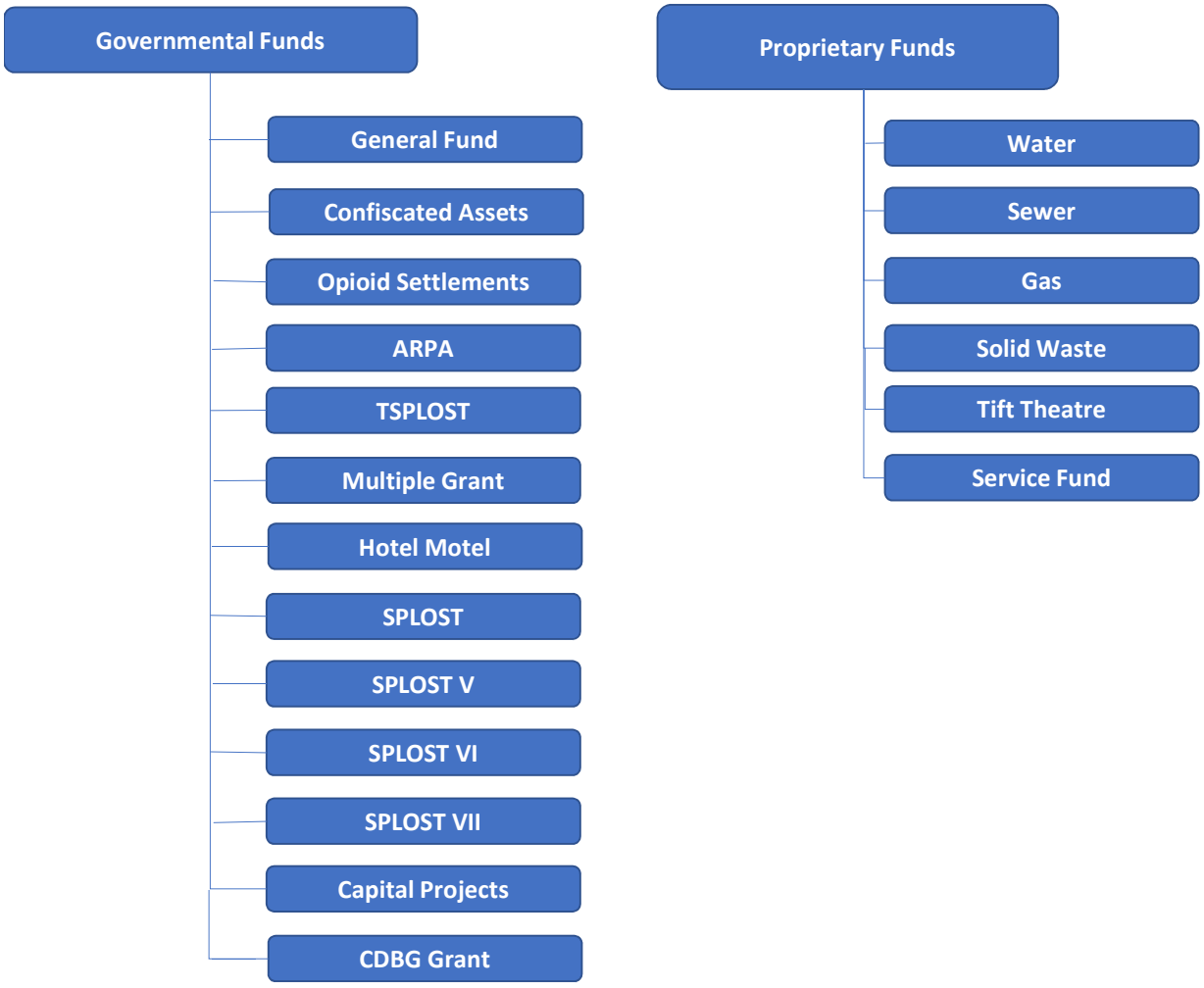
Budget Calendar for FY 2025

February
Friday - 2/2/24 Budget schedule posted
Monday - 2/5 - 2/29/24 Update 5 YR Capital Plan
Monday - 2/5 - 3/8/24 Create Department Budgets and Post in budget template
March
Tuesday - 3/19 - 3/28/2024 Departments meet with City Manager to Review FY 2025 Budget
April
Monday - 04/01 - 04/26/2024 Budget Review and Revision
May
Thursday - 5/9/24 1st Ad for budget transmittal, public hearing and budget adoption
Monday - 5/20/24 Budget transmittal to City Council
Thursday - 5/23/2024 - 2nd Budget Ad for public hearing and budget adoption
June
Monday - 6/03/24 Budget Presentation to Council at 4:00pm.
Monday - 6/03/24 Public Hearing for the FY 2025 proposed budget at 5:30p.m.
Monday - 6/17/24 Adopt FY 2025 Budget at City Council Meeting

City of Tifton
Organization Chart



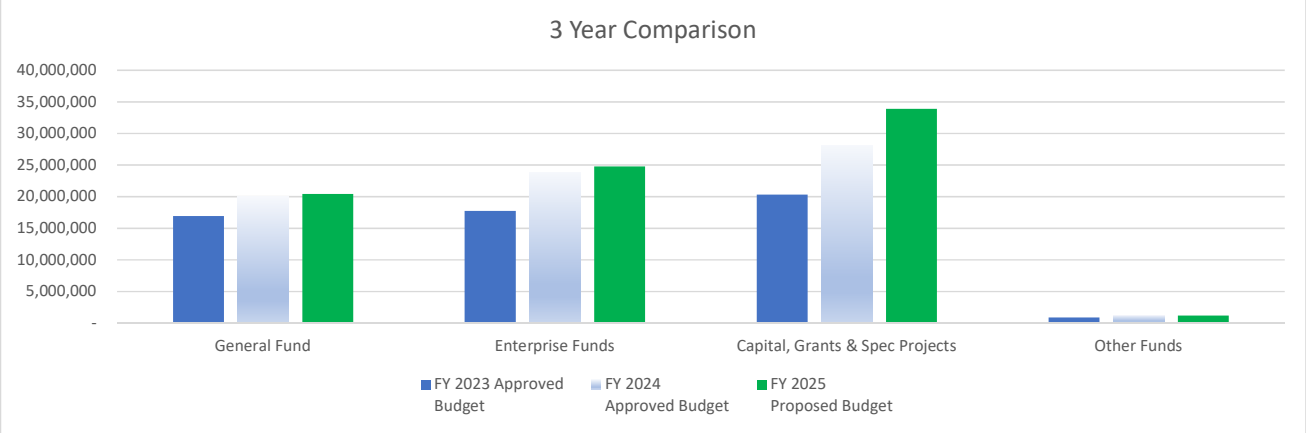
City of Tifton
Fund Structure



City of Tifton

Budget Comparison By Year By Fund

Funds	FY 2023 Approved Budget	FY 2024 Approved Budget	FY 2025 Proposed Budget	Difference
General Fund	16,951,584	19,947,420	20,423,307	475,887
	16,951,584	**19,947,420**	**20,423,307**	**475,887**
Enterprise Funds				
Water Fund	3,613,964	5,575,810	8,202,643	2,626,833
Sewer Fund	4,452,981	5,251,160	6,179,938	928,778
Gas Fund	5,519,003	6,661,230	5,415,876	(1,245,354)
SWCD/Landfill Fund	4,187,040	6,357,140	4,992,619	(1,364,521)
Total Enterprise Funds	**17,772,988**	**23,845,340**	**24,791,076**	**945,736**
Capital, Grants and Special Revenue Funds				
ARPA Fund	3,145,461	7,790,830	4,075,751	(3,715,079)
Capital Project Fund	2,509,806	492,860	620,850	127,990
Hotel/Motel Fund	2,047,750	1,830,855	2,894,284	1,063,429
Multiple Grant Fund	276,655	5,627,140	10,776,892	5,149,752
SPLOST Fund	1,152,000	1,099,950	1,130,000	30,050
SPLOST V Fund	2,609,478	2,694,000	1,636,500	(1,057,500)
SPLOST VI Fund	7,056,000	7,093,300	8,611,500	1,518,200
SPLOST VII Fund	-	-	2,200,000	2,200,000
CDBG Fund	459,524	-	790,945	790,945
TSPLOST Fund	1,060,000	1,556,800	1,129,200	(427,600)
Total Capital, Grants and Special Projects funds	**20,316,674**	**28,185,735**	**33,865,922**	**5,680,187**
Other Funds				
Customer Service Fund	606,057	545,220	576,959	31,739
Theatre Fund	203,500	601,500	528,472	(73,028)
Opioid Settlements Fund	41,000	46,500	51,600	5,100
Confiscated Assets Fund	30,000	50,000	50,000	-
Special Revenue Fund	9,000	-	-	-
Total Other Funds	**889,557**	**1,243,220**	**1,207,031**	**(36,189)**
	55,930,803	**73,221,715**	**80,287,336**	**7,065,621**



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 2024	FYE 2025
31	Taxes	12,437,680	13,112,420
32	Licenses & Permits	389,140	492,977
33	Intergovernmental	176,200	170,635
34	Charges for Services	440,900	433,310
35	Fines & Forfeitures	840,700	523,052
36	Investment Income	288,000	576,599
37	Contributions & Donations	2,000	2,000
38	Miscellaneous	88,780	80,780
39	Other Financing Sources	5,284,020	5,031,534
	Total Revenues General Fund	19,947,420	20,423,307

	Expenditures	FYE 2024	FYE 2025
1110	Council	155,480	144,165
1320	Management	274,400	114,892
1330	City Clerk		177,784
1500	General Government Admin	989,900	1,036,050
1511	Finance Dept	589,020	605,692
1535	Management Information Systems	698,570	586,535
1540	Human Resources	228,270	216,506
1570	Marketing & Communications	65,710	92,689
2650	Municipal Court	216,920	252,900
3223	Police Dept	6,163,075	6,308,628
3500	Fire Dept	3,997,160	3,747,881
4100	Public Works Dept	2,213,420	2,271,353
4101	ESG Operations-Street	1,863,700	1,904,290
4903	Building Maintenance Depart	44,090	68,082
4904	ESG Operations-Building Maint	140,700	144,096
4910	Shop	49,160	28,500
4911	ESG Shop	279,700	287,536
4950	Cemetery	40,900	5,382
4951	ESG Operations-Cemetary	197,800	202,912
5520	Senior Citizens Center	317,850	340,332
7450	Community Development	652,240	791,005
7520	Urban Redevelopment/Community Improvemen	97,570	97,208
7540	Main Street	148,765	209,447
7541	Tourism & Economic Development	98,370	97,364
8001	Financial Dept-Gen	87,840	500,432
9000	Other Financing Uses	336,810	191,646
	Total Expenditures-General Fund	19,947,420	20,423,307

City of Tifton

Budget Summary by Fund and Department

210	Confiscated Assets Fund		
	Revenues	FYE 2024	FYE 2025
35	Fines & Forfeitures	50,000	50,000
	Total Revenues-Confiscated Assets Fund	50,000	50,000
	Expenditures	FYE 2024	FYE 2025
3223	Police Dept	50,000	50,000
	Total Expenditures-Confiscated Assets Fund	50,000	50,000

213	Opioid Settlement Fund		
	Revenues	FYE 2024	FYE 2025
35	Fines/Settlements	6,000	14,200
39	Use of Fund Balance	40,500	37,400
	Total Revenues - Opioid Settlement Fund	46,500	51,600
	Expenditures	FYE 2024	FYE 2025
3223	Police Dept	23,250	-
3500	Fire Dept	23,250	51,600
	Total Expenditures-Opioid Settlement Fund	46,500	51,600

230	American Rescue Plan Act (ARPA) Fund		
	Revenues	FYE 2024	FYE 2025
33	Intergovernmental	3,770,000	-
36	Investment Income	180,000	155,000
39	Use of Fund Balance	3,840,830	3,920,751
	Total Revenues-ARPA Fund	7,790,830	4,075,751
	Expenditures	FYE 2024	FYE 2025
1500	General Government Admin	869,370	441,132
3223	Police Dept	-	117,985
3500	Fire Dept	-	107,168
4330	Sewer Projects	1,575,000	1,575,000
4410	Water-City Only	2,195,000	1,347,466
8000	Contingency	3,151,460	487,000
	Total Expenditures-ARPA Fund	7,790,830	4,075,751

City of Tifton

Budget Summary by Fund and Department

235	TSPLOST Fund		
	Revenues	FYE 2024	FYE 2025
31	Taxes	325,200	325,200
36	Investment Income	21,600	54,000
39	Other Financing Sources	1,210,000	750,000
	Total Revenues-TSPLOST Fund	1,556,800	1,129,200
	Expenditures	FYE 2024	FYE 2025
4210	Street Dept	1,556,800	1,129,200
	Total Expenditures-TSPLOST Fund	1,556,800	1,129,200

250	Multiple Grant Fund		
	Revenues	FYE 2024	FYE 2025
33	Intergovernmental	5,042,140	9,626,892
37	Contributions & Donations	260,000	250,000
39	Use of Fund Balance	325,000	900,000
	Total Revenues- Multiple Grant Fund	5,627,140	10,776,892
	Expenditures	FYE 2024	FYE 2025
1500	General Government	1,615,140	250,000
1540	Human Resources	10,000	10,000
3223	Police Dept	27,000	27,000
3500	Fire Dept	630,000	10,000
4100	Public Works Dept	500,000	9,272,466
4330	Sewer Dept	1,200,000	635,809
4410	Water Dept	1,200,000	126,617
7310	CHIP Grant	440,000	440,000
7636	DNR EPD Tire Amnesty Grant	5,000	5,000
	Total Expenditures-Multiple Grant Fund	5,627,140	10,776,892

275	Hotel Motel Tax Fund		
	Revenues	FYE 2024	FYE 2025
31	Taxes	1,743,000	2,000,000
36	Investment Income	80,355	140,000
39	Other Financing Sources	7,500	754,284
	Total Revenues - Hotel Motel Tax Fund	1,830,855	2,894,284
	Expenditures	FYE 2024	FYE 2025
7541	Tourism & Economic Development	1,355,250	1,835,000
1500	Genral Government		335,000
7541	Other Financing Uses	475,605	724,284
	Total Expenditures - Hotel Motel Tax Fund	1,830,855	2,894,284

City of Tifton

Budget Summary by Fund and Department

320	SPLOST Fund		
	Revenues	FYE 2024	FYE 2025
36	Investment Income	21,200	30,000
39	Other Financing Sources	1,078,750	1,100,000
	Total Revenues - SPLOST Fund	1,099,950	1,130,000

	Expenditures	FYE 2024	FYE 2025
1500	General Government	-	250,000
3500	Fire Dept	-	750,000
8000	Other Financing uses	1,099,950	130,000
	Total Expenditures - SPLOST Fund	1,099,950	1,130,000

325	SPLOST V Fund		
	Revenues	FYE 2024	FYE 2025
36	Investment Income	84,000	84,000
39	Other Financing Sources	2,610,000	1,552,500
	Total Revenues - SPLOST V Fund	2,694,000	1,636,500

	Expenditures	FYE 2024	FYE 2025
1535	Management Information Systems	-	92,500
3500	Fire Dept	150,000	-
4330	Sewer Dept	1,535,000	1,025,000
5520	Senior Center	35,000	35,000
8000	Contingency	974,000	484,000
	Total Expenditures - SPLOST V Fund	2,694,000	1,636,500

330	SPLOST VI Fund		
	Revenues	FYE 2024	FYE 2025
33	Intergovernmental	3,900,000	2,000,000
36	Investment Income	264,000	200,000
39	Other Financing Sources	2,929,300	6,411,500
	Total Revenues - SPLOST VI Fund	7,093,300	8,611,500

	Expenditures	FYE 2024	FYE 2025
1500	General Government Admin	1,227,700	930,000
1535	Management Information Systems	-	232,500
3223	Police Dept	-	255,100
3500	Fire Dept	-	304,400
4100	Public Works Dept	200,000	2,352,763
4250	StormWater	925,000	925,000
4330	Sewer	445,000	2,720,000
4410	Water-City Only	1,300,000	-
7520	URA	-	50,000
8000	Contingency	2,995,600	841,737
	Total Expenditures - SPLOST VI Fund	7,093,300	8,611,500

City of Tifton

Budget Summary by Fund and Department

335	SPLOST VII Fund		
	Revenues	FYE 2024	FYE 2025
33	Intergovernmental	-	2,000,000
36	Investment Income	-	200,000
	Total Revenues - SPLOST VII Fund	-	2,200,000
	Expenditures	FYE 2024	FYE 2025
9000	Contingency	-	2,200,000
	Total Expenditures - SPLOST VII Fund	-	2,200,000

340	CDBG Fund		
	Revenues	FYE 2024	FYE 2025
33	Intergovernmental	-	790,945
	Total Revenues - CDBG Fund	-	790,945
	Expenditures	FYE 2024	FYE 2025
4100	Public Works Dept	-	790,945
	Total Expenditures - CDBG Fund	-	790,945

351	Capital Projects Fund		
	Revenues	FYE 2024	FYE 2025
36	Investment Income	100,000	139,300
39	Other Financing Sources	392,860	481,550
	Total Revenues - Capital Projects Fund	492,860	620,850
	Expenditures	FYE 2024	FYE 2025
9000	Debt Service	492,860	620,850
	Total Expenditures - Capital Projects Fund	492,860	620,850

505	Water Fund		
	Revenues	FYE 2024	FYE 2025
34	Charges for Services	3,915,810	4,155,218
36	Investment Income	200,000	480,000
39	Fund Balance	1,460,000	3,567,425
	Total Revenues - Water Fund	5,575,810	8,202,643
	Expenses	FYE 2024	FYE 2025
4410	Water-City Only	3,732,420	6,723,636
4470	ESG Operations-Water	1,374,820	1,399,103
4902	Utilities Department	9,070	25,000
8002	Other Financing Uses	459,500	54,905
	Total Expenses - Water Fund	5,575,810	8,202,643

City of Tifton

Budget Summary by Fund and Department

506	Sewer Fund		
	Revenues	FYE 2024	FYE 2025
34	Charges for Services	4,945,000	5,168,120
36	Investment Income	50,000	140,000
38	Miscellaneous	6,160	6,000
39	Fund Balance	250,000	865,818
	Total Revenues - Sewer Fund	5,251,160	6,179,938

	Expenses	FYE 2024	FYE 2025
4330	Sewer	2,131,470	3,215,441
4334	Sewer Lift Stations	148,040	124,020
4370	ESG Operations-Sewer	2,645,780	2,705,929
8000	Debt Service	91,800	109,733
9000	Other Financing Uses	234,070	24,814
	Total Expenses - Sewer Fund	5,251,160	6,179,938

515	Gas Fund		
	Revenues	FYE 2024	FYE 2025
34	Charges for Services	6,164,110	4,960,876
36	Investment Income	121,020	200,000
38	Miscellaneous	160,500	255,000
39	Use of Fund Balance	215,600	-
	Total Revenues - Gas Fund	6,661,230	5,415,876

	Expenses	FYE 2024	FYE 2025
4700	Gas Operating	6,013,020	4,176,627
4703	ESG Operations-Gas	624,700	639,553
8002	Other Financing Uses	23,510	599,696
	Total Expenses - Gas Fund	6,661,230	5,415,876

544	Solid Waste Fund		
	Revenues	FYE 2024	FYE 2025
34	Charges for Services	3,879,930	4,105,685
36	Investment Income	310,000	450,000
39	Other Financing Sources	2,167,210	436,934
	Total Revenues - Solid Waste Fund	6,357,140	4,992,619

	Expenses	FYE 2024	FYE 2025
4520	Solid Waste Collection	-	-
4530	Landfill	6,298,850	4,959,329
8002	Other Financing Uses	58,290	33,290
	Total Expenses - Solid Waste Fund	6,357,140	4,992,619

City of Tifton

Budget Summary by Fund and Department

555	Tift Theatre Fund		
	Revenues	FYE 2024	FYE 2025
33	Intergovernmental	147,000	-
34	Charges for Services	18,000	21,000
36	Investment Income	10,000	15,000
37	Contributions & Donations	120,000	-
38	Miscellaneous	6,500	9,000
39	Other Financing Sources	300,000	483,472
	Total Revenues - Solid Waste Fund	601,500	528,472

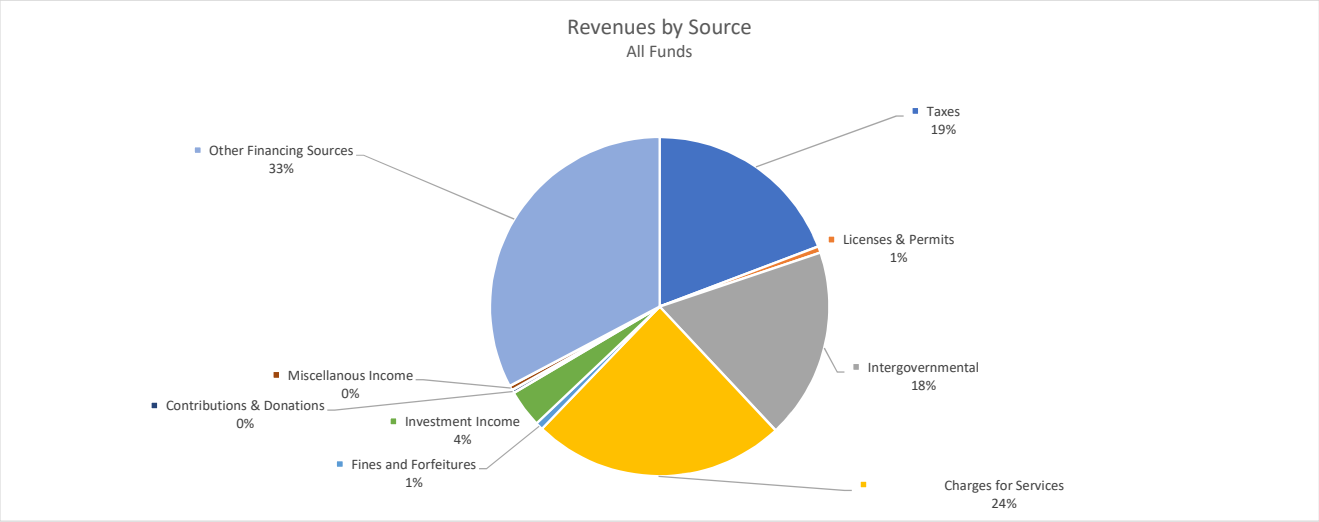
	Expenses	FYE 2024	FYE 2025
6001	Theatre	601,500	528,472
	Total Expenses - Tift Theatre Fund	601,500	528,472

600	Service Fund		
	Revenues	FYE 2024	FYE 2025
34	Charges for Services	542,220	573,459
36	Investment Income	3,000	3,500
	Total Revenues - Service Fund	545,220	576,959

	Expenses	FYE 2024	FYE 2025
1590	Customer Service Center	545,220	576,959
	Total Expenses -Service Fund	545,220	576,959

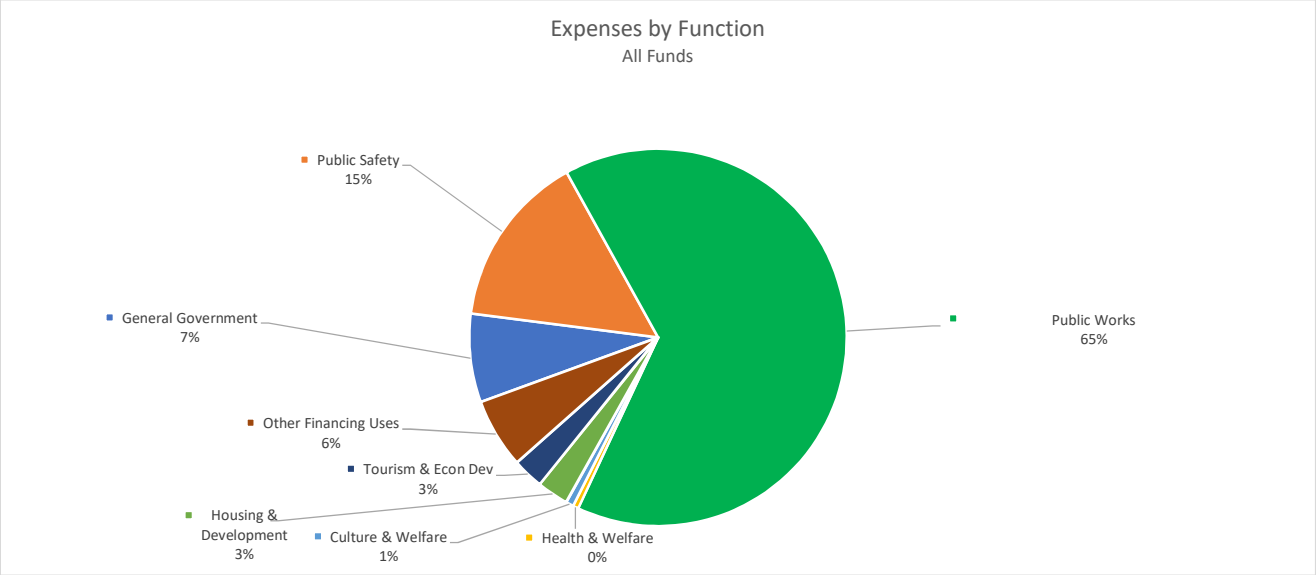
City of Tifton
All Funds
Revenues by Source

Revenues by Type	General	Water	Sewer	Gas	SWCD	Capital/Proj	Other	Totals
Taxes	13,112,420					2,325,200	-	15,437,620
Licenses & Permits	492,977					-	-	492,977
Intergovernmental	170,635					14,417,837	-	14,588,472
Charges for Services	433,310	4,155,218	5,168,120	4,960,876	4,105,685	-	594,459	19,417,668
Fines and Forfeitures	523,052					-	64,200	587,252
Investment Income	576,599	480,000	140,000	200,000	450,000	1,002,300	18,500	2,867,399
Contributions & Donations	2,000					250,000	-	252,000
Miscellanous Income	80,780		6,000	255,000		-	9,000	350,780
Other Financing Sources	5,031,534	3,567,425	865,818	-	436,934	15,870,585	520,872	26,293,168
Total Revenues	**20,423,307**	**8,202,643**	**6,179,938**	**5,415,876**	**4,992,619**	**33,865,922**	**1,207,031**	**80,287,336**



City of Tifton
All Funds
Expenses by Function

Function	General	Water	Sewer	Gas	SWCD	Capital/Proj	Other	Totals
General Government	2,974,312					2,541,132	576,959	6,092,403
Public Safety	10,309,410					1,571,653	101,600	11,982,663
Public Works	4,912,152	8,147,738	6,045,391	4,816,180	4,959,329	23,309,321	-	52,190,111
Health & Welfare	340,332					40,000	-	380,332
Culture & Welfare						-	528,472	528,472
Housing & Development	888,212					1,280,945	-	2,169,157
Tourism & Econ Dev	306,812					1,835,000	-	2,141,812
Other Financing Uses	692,078	54,905	134,547	599,696	33,290	3,287,871	-	4,802,386
Total Expenses	**20,423,307**	**8,202,643**	**6,179,938**	**5,415,876**	**4,992,619**	**33,865,922**	**1,207,031**	**80,287,336**

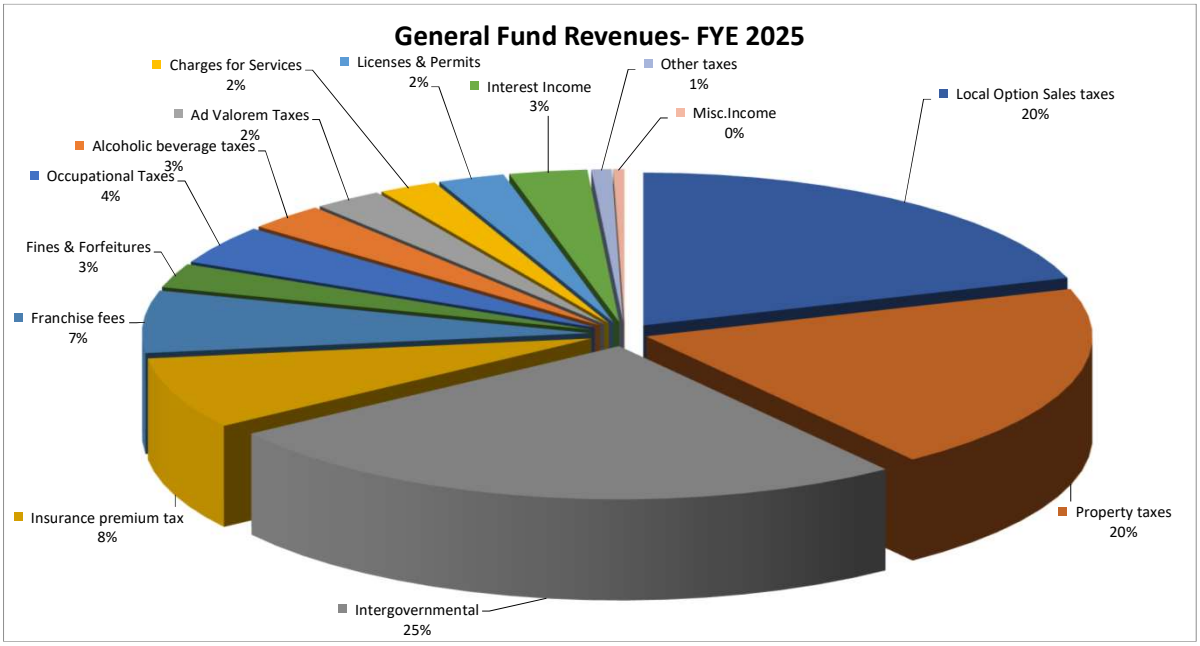


City of Tifton
All Funds
Expenses by Function, Category & Fund

Function	Personnel	Operating	Capital	Debt Service	Other Fin Uses	Totals
General Fund						
General Government	1,277,872	1,643,690	52,750			2,974,312
Public Safety	7,678,770	1,729,650	694,100		206,889	10,309,410
Public Works	-	2,775,859	1,975,000		161,293	4,912,152
Health & Welfare	163,206	177,126				340,332
Housing & Development	408,029	371,308			11,668	791,005
Tourism & Econ Dev	143,374	163,281				306,655
Other Financing Uses	289,010	500,432			-	789,442
Total	**9,960,261**	**7,361,346**	**2,721,850**	**-**	**379,850**	**20,423,307**
Enterprise Funds						
Water Fund		2,625,633	5,522,105		54,905	8,202,643
Sewer Fund		3,824,878	2,220,513	109,733	24,814	6,179,938
Gas Fund		3,232,210	994,280		1,189,386	5,415,876
SWCD Fund	481,955	3,764,670	743,494		2,500	4,992,619
Total	**481,955**	**13,447,391**	**9,480,392**	**109,733**	**1,271,605**	**24,791,076**
Capital/Projects Funds						
ARPA		431,285	3,157,466		487,000	4,075,751
TSPLOST			750,000		379,200	1,129,200
GRANT	68,480	157,315	10,551,097		-	10,776,892
HOTEL-MOTEL		1,835,000	335,000		724,284	2,894,284
SPLOST			1,000,000		130,000	1,130,000
SPLOST V			1,152,500		484,000	1,636,500
SPLOST VI			7,769,763		841,737	8,611,500
SPLOST VII					2,200,000	2,200,000
CDBG Grant Fund			790,945			790,945
Capital Proj				620,850		620,850
Total	**68,480**	**2,423,600**	**25,506,771**	**620,850**	**5,246,221**	**33,865,922**
Other Funds						
Conf Assets		50,000				50,000
Opioid		51,600				51,600
Theatre	45,938	222,534	260,000			528,472
Service	414,462	162,497				576,959
	460,401	**486,631**	**260,000**	**-**	**-**	**1,207,031**
Grand Totals	**10,971,097**	**23,718,968**	**37,969,013**	**730,583**	**6,897,675**	**80,287,336**

General Fund Revenues

	FYE 6/30/2025 Budget	%
Revenues:		
Local Option Sales taxes	4,080,000	20%
Property taxes	4,060,000	20%
Intergovernmental	5,202,169	25%
Insurance premium tax	1,550,000	8%
Franchise fees	1,343,000	7%
Fines & Forfeitures	523,052	3%
Occupational Taxes	842,000	4%
Alcoholic beverage taxes	579,000	3%
Ad Valorem Taxes	509,000	2%
Charges for Services	433,310	2%
Licenses & Permits	492,977	2%
Interest Income	576,599	3%
Other taxes	149,420	1%
Misc.Income	82,780	0%
Total governmental revenues	**$ 20,423,307**	**100.0%**



General Fund Revenues

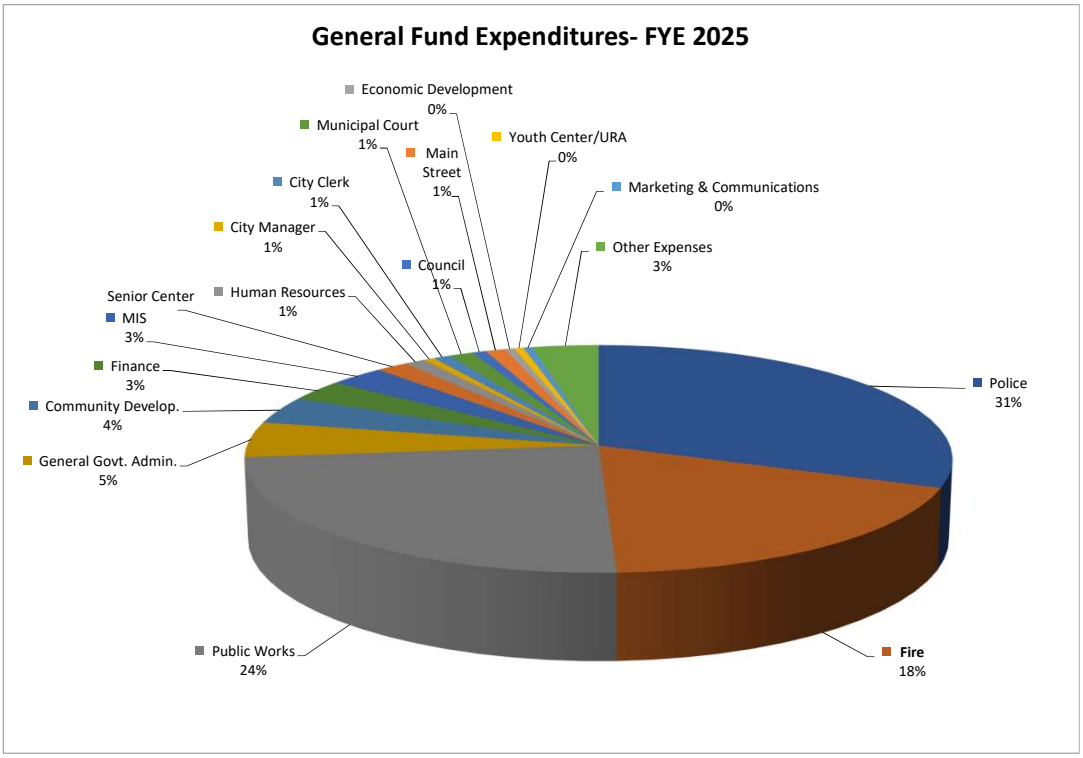
GL Number	Description	2022-23 Activity	2023-24 Amended Budget	2023-24 Activity	2024-25 Approved Budget	Variance 2025 over 2024
Dept 0000						
Taxes						
100.0000.311100.00	Real Property (Ad Valorem) Tax	3,549,467.17	3,680,000	3,530,060.40	4,000,000	320,000
100.0000.311310.00	Motor Vehicle (Ad Valorem) Tax	49,591.05	45,000	42,566.26	51,000	6,000
100.0000.311310.01	Title Ad Valorem Tax (TAVT)	458,219.83	410,000	447,912.95	458,000	48,000
100.0000.311320.00	Mobile Home Tax	10,733.74	11,350	11,594.41	12,180	830
100.0000.311350.00	Railroad Equipment Tax	-	8,400	6,996.97	7,000	(1,400)
100.0000.311360.00	Heavy Duty Equipment Tax	78.48	100	-	40	(60)
100.0000.311500.00	Prior Year Prop Taxes	17,794.52	60,000	38,821.99	60,000	-
100.0000.311500.01	Property (Ad Valorem) Tax Nod	9,946.16	10,200	4,618.71	10,200	-
100.0000.311600.00	Intangible Tax	37,298.22	70,000	35,131.05	62,000	(8,000)
100.0000.311600.01	Real Estate Transfer Tax	20,032.82	22,000	21,530.85	22,000	-
100.0000.311710.00	Franchise Fees-Electric	1,142,887.14	1,142,890	1,185,057.22	1,142,000	(890)
100.0000.311750.01	TV Franchise - Mediacom	65,645.46	72,000	39,115.36	52,000	(20,000)
100.0000.311750.02	TV Franchise - Truvista	69,452.67	72,000	31,545.15	63,000	(9,000)
100.0000.311750.03	TV Franchise-Uniti Fiber	-	-	21,048.09	72,000	72,000
100.0000.311760.00	Franchise Fees-Telephone	14,415.26	17,000	10,039.90	14,000	(3,000)
100.0000.313100.00	Local Option Sales Tax	4,031,651.51	3,945,900	3,554,443.27	4,080,000	134,100
100.0000.314200.00	Wine Tax	51,304.74	52,000	60,809.43	54,000	2,000
100.0000.314200.01	Beer Tax	405,613.74	424,000	361,445.51	400,000	(24,000)
100.0000.314200.02	Distilled Spirits Tax	8,817.80	8,400	88,702.22	50,000	41,600
100.0000.314300.00	Distilled Spirits 3% Tax	80,935.17	75,000	77,766.25	75,000	-
100.0000.316100.00	Occupational Tax	784,072.76	757,200	855,827.78	760,000	2,800
100.0000.316100.01	Occ-Tax-Professional	34,400.00	36,000	36,800.00	36,000	-
100.0000.316100.03	General Business Tax O/P	37,138.13	46,000	34,011.12	46,000	-
100.0000.316200.00	Insurance Prem Tax	1,412,283.02	1,448,240	1,512,902.04	1,550,000	101,760
100.0000.319000.00	Penalties Interest	31,170.27	24,000	39,765.86	36,000	12,000
Total Taxes		**12,322,949.66**	**12,437,680**	**12,048,512.79**	**13,112,420**	**674,740**
Licenses & Permits						
100.0000.321100.00	Application Fee - Beer/Wine/Dist Spirit	6,900.00	8,000	7,550.00	8,500	500
100.0000.321110.00	Beer License	42,750.00	50,000	42,000.00	50,000	-
100.0000.321120.00	Wine License	38,250.00	45,000	37,500.00	45,000	-
100.0000.321130.00	Distilled Spirits License	76,875.00	92,000	109,750.00	92,000	-
100.0000.321200.00	Regulatory Permit Fee	176.00	200	302.00	200	-
100.0000.321240.00	Food Truck License	1,050.00	1,050	1,924.50	1,625	575
100.0000.321250.00	Film Permit Fee	1,500.00	-	-	-	-
100.0000.322210.00	Zoning Permits	1,600.00	1,700	1,600.00	1,700	-
100.0000.322995.00	Row Encroachment Fees	5,740.12	1,190	1,952.83	1,952	762
100.0000.323120.00	Building Permits & Inspections	165,625.92	190,000	231,023.82	290,000	100,000
100.0000.329910.00	Special Events Permit Fees	-	-	1,750.00	2,000	2,000
Total Licenses & Permits		**340,467.04**	**389,140**	**435,353.15**	**492,977**	**103,837**
Intergovernmental						
100.0000.331111.01	FEMA Grant Reimbursements	-	-	26,551.13	-	-
100.0000.331150.02-P0002	DOT Road Maintenance Contract	38,535.00	38,500	35,323.75	38,535	35
100.0000.336000.00	Home Delivered Meals	25,269.00	30,000	24,250.83	30,000	-
100.0000.336000.01	Congregate Meals	40,470.00	55,000	49,400.30	49,400	(5,600)
100.0000.338000.01	Payment In Lieu of Taxes - Housing Auth	57,061.26	52,700	-	52,700	-
Total Intergovernmental		**161,335.26**	**176,200**	**135,526.01**	**170,635**	**(5,565)**
Charges for Services						
100.0000.341910.00	Election Qualifying Fee	-	500	702.00	-	(500)
100.0000.342100.00	Tift County School Bd Reimb-SRO	209,070.63	240,000	174,419.54	240,000	-
100.0000.342120.00	DDA Salary Reimb	65,999.96	67,300	60,923.04	66,000	(1,300)
100.0000.342200.01	Accident Recovery Fees	14,087.45	10,400	8,797.80	11,635	1,235
100.0000.346410.00	Fingerprinting Fees	8,148.00	10,000	-	-	(10,000)
100.0000.349100.00	Cemetery Lots	70,000.00	87,200	73,150.00	90,400	3,200
100.0000.349100.01	Cemetery - Recording Fees	100.00	500	1,050.00	275	(225)
100.0000.349110.00	Perpetual Care	21,025.00	25,000	20,400.00	25,000	-
Total Charges for Services		**388,431.04**	**440,900**	**339,442.38**	**433,310**	**(7,590)**

General Fund Revenues

GL Number	Description	2022-23 Activity	2023-24 Amended Budget	2023-24 Activity	2024-25 Approved Budget	Variance 2025 over 2024
Fines and Forfeitures						
100.0000.351010.00	Building Fine	50.00	200	-	-	(200)
100.0000.351170.00	Traffic Processing Fee/Charges	49,259.12	50,000	22,651.14	49,601	(399)
100.0000.351170.01	Police Fines/Forfeitures	785,239.81	750,000	310,883.18	447,002	(302,998)
100.0000.351170.06	Technology Fee	43,963.37	40,000	17,651.78	26,074	(13,926)
100.0000.351900.00	Parking Fines	1,105.00	500	775.00	375	(125)
Total Fines and Forfeitures		**879,617.30**	**840,700**	**351,961.10**	**523,052**	**(317,648)**
Investment Income						
100.0000.361000.00	Interest Income	382,392.84	288,000	654,933.34	576,599	288,599
Total Investment Income		**382,392.84**	**288,000**	**654,933.34**	**576,599**	**288,599**
Contributions & Donations						
100.0000.371000.10	Donations - Congregate Seniors	2,075.00	2,000	2,046.68	2,000	-
Total Contributions & Donations		**2,075.00**	**2,000**	**2,046.68**	**2,000**	**-**
Miscellaneous Income						
100.0000.381000.00	Rents - Senior Center	23,085.78	21,080	20,407.50	21,080	-
100.0000.381000.01	Rents - TCCCY	4,200.00	4,200	4,200.00	4,200	-
100.0000.381000.02	Rents - Southside Fire	12,000.00	12,000	12,000.00	12,000	-
100.0000.381000.04	Lease Income - Hargray	7,565.76	7,500	7,717.02	7,500	-
100.0000.383000.00	GIRMA General Reimbursement	-	-	33,599.72	-	-
100.0000.389000.00	Other Income	24,499.95	25,000	31,310.78	25,000	-
100.0000.389000.02	Misc Reimbursements	26,711.73	11,000	18,099.23	11,000	-
100.0000.389000.05	Insurance Reimbursements	-	-	1,593.87	-	-
100.0000.389000.08	Other Income - Revenue	6,092.99	8,000	135.00	-	(8,000)
Total Miscellaneous Income		**104,156.21**	**88,780**	**129,063.12**	**80,780**	**(8,000)**
Other Financing Sources						
100.0000.390003.01	Indirect Cost Allocation-Wtr	462,444.00	462,440	462,440.00	462,440	-
100.0000.390003.02	Indirect Cost Allocation-Swr	462,444.00	462,440	462,440.00	462,440	-
100.0000.390003.03	Indirect Cost Allocation-Gas	462,444.00	462,440	462,440.00	462,440	-
100.0000.390003.04	Indirect Cost Allocation-SWCD	462,444.00	462,440	462,440.00	462,440	-
100.0000.390002.03	Fund Balance	-	169,790	-	2,488,157	2,318,367
100.0000.391200.01	Operating Transfer In H/M	129,000.00	295,605	-	240,811	(54,794)
100.0000.391200.08	Operating Transfer In - ARPA Funds	-	317,405	-	450,306	132,901
100.0000.391200.10	Oper Xfer In-ARPA Rev Loss	-	2,651,460	2,651,460.00	-	(2,651,460)
100.0000.391200.17	Oper Xfer In-Solid Waste/KTB	-	-	-	2,500	2,500
Total Other Financing Sources		**1,978,776.00**	**5,284,020**	**4,501,220.00**	**5,031,534**	**(252,486)**
Total General Fund Revenues		**16,560,200.35**	**19,947,420**	**18,598,058.57**	**20,423,307**	**475,887**

General Fund Expenditures

	FYE 6/30/2025 Budget	
Expenditures:		
Police	$6,308,628	30.91%
Fire	$3,747,881	18.36%
Public Works	$4,912,152	24.06%
General Govt. Admin.	$1,024,765	5.02%
Community Development	$791,005	3.88%
Finance	$605,692	2.97%
MIS	$586,535	2.87%
Senior Center	$340,332	1.67%
Human Resources	$216,506	1.06%
City Manager	$114,892	0.56%
City Clerk	$177,784	0.87%
Municipal Court	$252,900	1.24%
Council	$144,165	0.71%
Main Street	$209,447	1.03%
Economic Development	$97,364	0.48%
Youth Center/URA	$97,208	0.48%
Marketing & Communications	$92,689	0.45%
Other Expenses	$692,078	3.39%
Total Governmental Expenditures	**$20,412,022**	**100.00%**



General Fund Expenditures

GL Number	Description	2022-23 Activity	2023-24 Amended Budget	2023-24 Activity	2024-25 Approved Budget	Variance 2025 over 2024
Dept 1110 - Council						
Personnel						
100.1110.511100.00	Salaries	38,100	38,100	38,025	38,100	-
100.1110.512100.00	Group Life Insurance	-	-	10	-	-
100.1110.512100.01	Group Health Insurance	70,530	76,300	62,442	63,274	(13,026)
100.1110.512200.00	Payroll Taxes	1,398	1,510	1,553	1,856	346
100.1110.512400.00	Retirement	7,818	6,280	6,280	3,460	(2,820)
100.1110.512700.00	Workers Comp Insurance	152	150	146	178	28
Total Personnel		**117,998**	**122,340**	**108,456**	**106,867**	**(15,473)**
Operating Expenses						
100.1110.521200.01	Legal	-	1,000	2,424	2,125	1,125
100.1110.523100.01	Liability Insurance	2,323	2,340	2,171	2,672	332
100.1110.523200.01	Communications/Internet	3,761	4,100	6,166	6,800	2,700
100.1110.523500.00	Travel	12,316	15,000	10,635	15,000	-
100.1110.523500.02	Local Travel/Comm Allow	100	200	-	200	-
100.1110.523700.00	Training	6,419	9,000	8,845	9,000	-
100.1110.531100.00	Supplies	1,441	1,500	723	1,500	-
Total Operating Expenses		**26,359**	**33,140**	**30,963**	**37,297**	**4,157**
Total 1110 - Council		**144,357**	**155,480**	**139,419**	**144,165**	**(11,315)**

General Fund Expenditures

GL Number	Description	2022-23 Activity	2023-24 Amended Budget	2023-24 Activity	2024-25 Approved Budget	Variance 2025 over 2024
Dept 1320 - Management						
Personnel						
100.1320.511100.00	Salaries	210,850	148,180	136,519	70,000	(78,180)
100.1320.511300.00	O/T - Extra Hours	623	-	842	-	-
100.1320.512100.00	Group Life Insurance	260	160	219	60	(100)
100.1320.512100.01	Group Health Insurance	34,209	27,330	25,456	5,479	(21,851)
100.1320.512200.00	Payroll Taxes	14,327	10,850	9,851	5,276	(5,574)
100.1320.512400.00	Retirement	52,959	41,410	41,410	6,357	(35,053)
100.1320.512700.00	Workers Comp Insurance	1,599	970	952	466	(504)
100.1320.513000.00	Short/Long Term Disability Exp	98	100	548	122	22
Total Personnel		**314,927**	**229,000**	**215,797**	**87,759**	**(141,241)**
Operating Expenses						
100.1320.521200.01	Legal	-	1,000	-	1,000	-
100.1320.522200.02	Maint & Repair-Veh/Equip-Parts	159	1,000	262	1,000	-
100.1320.522203.00	Maint & Repair - Office Equipment	4,582	4,500	5,491	5,500	1,000
100.1320.523100.01	Liability Insurance	2,680	2,700	2,505	3,083	383
100.1320.523200.00	Telephone	842	900	778	450	(450)
100.1320.523200.01	Comunication/Internet	2,016	1,400	1,098	900	(500)
100.1320.523200.02	Postage	54	500	24	-	(500)
100.1320.523300.00	Advertising	91	1,500	335	-	(1,500)
100.1320.523400.00	Printing and Binding	2,073	3,000	2,930	-	(3,000)
100.1320.523500.00	Travel	3,781	5,000	3,634	3,500	(1,500)
100.1320.523600.00	Dues & Subscriptions	540	1,500	525	300	(1,200)
100.1320.523700.00	Training	4,466	5,800	3,775	4,000	(1,800)
100.1320.531100.00	Supplies	12,759	8,000	3,475	2,000	(6,000)
100.1320.531270.00	Fuel	2,389	4,000	1,504	2,400	(1,600)
100.1320.531700.00	Other	5,322	4,600	1,598	3,000	(1,600)
Total Operating Expenses		**41,754**	**45,400**	**27,934**	**27,133**	**(18,267)**
Total 1320 - Management		**356,681**	**274,400**	**243,730**	**114,892**	**(159,508)**

General Fund Expenditures

GL Number	Description	2022-23 Activity	2023-24 Amended Budget	2023-24 Activity	2024-25 Approved Budget	Variance 2025 over 2024
Dept 1330 - City Clerk						
Personnel						
100.1330.511100.00	Salaries	-	-	-	104,384	104,384
100.1330.511300.00	O/T - Extra Hours	-	-	-	600	600
100.1330.512100.00	Group Life Insurance	-	-	-	81	81
100.1330.512100.01	Group Health Insurance	-	-	-	30,938	30,938
100.1330.512200.00	Payroll Taxes	-	-	-	7,466	7,466
100.1330.512400.00	Retirement	-	-	-	9,479	9,479
100.1330.512700.00	Workers Comp Insurance	-	-	-	694	694
Total Personnel		**-**	**-**	**-**	**153,642**	**153,642**
Operating Expenses						
100.1330.521300.00	Software/Data Maintenance	-	-	-	10,000	10,000
100.1330.523100.01	Liability Insurance	-	-	128	1,542	1,542
100.1330.523200.00	Telephone	-	-	-	450	450
100.1330.523200.01	Communications/Internet	-	-	-	550	550
100.1330.523200.02	Postage	-	-	-	100	100
100.1330.523300.00	Advertising	-	-	-	1,000	1,000
100.1330.523400.00	Printing & Binding	-	-	-	500	500
100.1330.523500.00	Travel	-	-	-	4,000	4,000
100.1330.523600.00	Dues & Subscriptions	-	-	-	500	500
100.1330.523700.00	Training	-	-	-	2,000	2,000
100.1330.531100.00	Supplies	-	-	14	3,000	3,000
100.1330.531700.00	Other	-	-	-	500	500
Total Operating Expenses		**-**	**-**	**143**	**24,142**	**24,142**
Total 1330 - City Clerk		**-**	**-**	**143**	**177,784**	**177,784**

General Fund Expenditures

GL Number	Description	2022-23 Activity	2023-24 Amended Budget	2023-24 Activity	2024-25 Approved Budget	Variance 2025 over 2024
Dept 1500 - General Government Admin						
Operating Expenses						
100.1500.521100.04	Professional Services - Tift Co Tax Comm	88,679	90,400	92,477	98,000	7,600
100.1500.521100.05	Election Expense	-	17,000	6,156	-	(17,000)
100.1500.521200.00	Auditor-Misc Fees	-	-	21,900	1,500	1,500
100.1500.521200.01	Legal	377,561	323,000	126,187	250,000	(73,000)
100.1500.521200.10	Professional Services	2,950	4,000	1,600	4,000	-
100.1500.521200.31	Prof Svcs-GMA Trm Program	9,652	9,700	9,662	9,700	-
100.1500.521300.00	Software/Data Maintenance	17,437	18,400	5,994	2,400	(16,000)
100.1500.522200.00	Maint & Repair - Building	18,480	10,000	12,719	18,000	8,000
100.1500.523100.02	Deductible Insurance	1,971	2,000	10,162	10,000	8,000
100.1500.523200.02	Postage	6,173	10,000	8,477	10,000	-
100.1500.523300.00	Advertising	1,468	4,000	835	3,000	(1,000)
100.1500.523400.00	Printing & Binding	420	-	-	4,500	4,500
100.1500.523500.00	Travel	-	-	230	-	-
100.1500.523601.00	GMA Dues	6,173	7,000	6,364	6,500	(500)
100.1500.523602.00	SGRDC Dues	26,179	26,300	25,883	26,300	-
100.1500.523800.00	Licenses	436	500	440	500	-
100.1500.523900.00	Landfill Charges	489	3,000	483	2,000	(1,000)
100.1500.523900.01	Dumpster & Garbage Pickup	3,340	3,700	3,951	4,700	1,000
100.1500.523903.00	Recording Fees	25	500	-	500	-
100.1500.523905.00	City Govt Week	2,487	2,000	180	3,000	1,000
100.1500.521200.22	Prof Svcs-Scanning	-	-	-	25,000	25,000
100.1500.523910.00	Credit Card Fees - Business License	-	200	110	-	(200)
100.1500.531100.00	Supplies	1,242	3,000	2,170	3,800	800
100.1500.531230.01	Electrical Expense - Street Lights	283,696	250,000	279,867	310,000	60,000
100.1500.531230.02	Electrical Expense - Misc Lights/Sch-Par	5,869	5,800	9,532	5,800	-
100.1500.531230.03	Electrical Expense - Christmas Lights	623	800	438	700	(100)
100.1500.531230.04	Electrical Expense - Traffic Lights	13,661	10,000	13,430	13,000	3,000
100.1500.531230.05	Electrical Expense - Kanebo Park	1,599	2,200	1,193	2,000	(200)
100.1500.531230.08	Electrical Expense - Brumby Way	1,058	1,100	1,041	1,100	-
100.1500.531700.00	Other	20,673	10,000	13,323	12,000	2,000
100.1500.571000.00	Public Library	158,715	170,000	170,000	170,000	-
100.1500.571000.25	"Save" Fee	225	300	150	300	-
100.1500.571000.26	Enterprise Zones	3,640	5,000	613	5,000	-
Total Operating Expenses		**1,054,921**	**989,900**	**825,568**	**1,003,300**	**13,400**
Capital Outlay						
100.1500.541400.00-CDB24	C/Outlay - CDBG 24 Match	-	-	-	32,750	32,750
Total Capital Outlay		**-**	**-**	**-**	**32,750**	**32,750**
Financing Uses						
100.1500.611002.01	Transfer Out - Cap Proj Fd - GMA Debt	23,333	-	-	-	-
Total Financing Uses		**23,333**	**-**	**-**	**-**	**-**
Total 1500 - General Government Admin		**1,078,254**	**989,900**	**825,568**	**1,036,050**	**46,150**

General Fund Expenditures

GL Number	Description	2022-23 Activity	2023-24 Amended Budget	2023-24 Activity	2024-25 Approved Budget	Variance 2025 over 2024
Dept 1511 - Finance						
Personnel						
100.1511.511100.00	Salaries	319,583	325,330	302,212	342,545	17,215
100.1511.511300.00	O/T - Extra Hours	2,130	3,500	1,842	2,500	(1,000)
100.1511.512100.00	Group Life Insurance	325	330	306	340	10
100.1511.512100.01	Group Health Insurance	75,472	86,250	71,603	85,188	(1,062)
100.1511.512200.00	Payroll Taxes	21,952	23,540	20,524	24,762	1,222
100.1511.512400.00	Retirement	64,960	52,190	52,190	31,106	(21,084)
100.1511.512700.00	Workers Comp Insurance	1,236	1,260	1,244	1,514	254
100.1511.512900.00	Uniforms	-	500	-	500	-
Total Personnel		**485,658**	**492,900**	**449,920**	**488,456**	**(4,444)**
Operating Expenses						
100.1511.521200.00	Auditor	54,975	50,000	61,475	65,875	15,875
100.1511.521200.01	Legal	-	1,000	278	500	(500)
100.1511.521200.20	Professional Services	8,006	10,500	11,611	10,500	-
100.1511.522203.00	Maint & Repair - Office Equipment	4,708	5,000	3,162	4,500	(500)
100.1511.523100.01	Liability Insurance	10,763	10,820	10,074	12,295	1,475
100.1511.523200.00	Telephone	772	800	713	866	66
100.1511.523200.01	Comunication/Internet	835	1,400	1,027	1,400	-
100.1511.523200.02	Postage	94	100	15	100	-
100.1511.523300.00	Advertising	1,876	2,000	-	2,000	-
100.1511.523400.00	Printing and Binding	-	100	-	100	-
100.1511.523500.00	Travel	4,690	3,100	2,341	4,500	1,400
100.1511.523600.00	Dues & Subscriptions	220	300	50	400	100
100.1511.523700.00	Training	5,143	4,000	2,756	5,200	1,200
100.1511.523906.00	Bank Charges	70	-	(10)	-	-
100.1511.531100.00	Supplies	5,469	6,000	6,055	6,000	-
100.1511.531600.00	Small Equipment	-	-	-	2,000	2,000
100.1511.531700.00	Other	2,131	1,000	438	1,000	-
Total Operating Expenses		**99,753**	**96,120**	**99,985**	**117,236**	**21,116**
Total 1511 - Finance		**585,411**	**589,020**	**549,905**	**605,692**	**16,672**

General Fund Expenditures

GL Number	Description	2022-23 Activity	2023-24 Amended Budget	2023-24 Activity	2024-25 Approved Budget	Variance 2025 over 2024
Dept 1535 - Management Information Systems						
Personnel						
100.1535.511100.00	Salaries	136,762	142,040	131,388	179,585	37,545
100.1535.512100.00	Group Life Insurance	159	160	151	175	15
100.1535.512100.01	Group Health Insurance	18,396	19,900	18,486	21,915	2,015
100.1535.512200.00	Payroll Taxes	10,086	10,580	9,662	13,422	2,842
100.1535.512400.00	Retirement	28,661	23,030	23,030	16,308	(6,722)
100.1535.512700.00	Workers Comp Insurance	559	550	544	663	113
100.1535.512900.00	Uniforms	295	300	132	300	-
Total Personnel		**194,917**	**196,560**	**183,392**	**232,368**	**35,808**
Operating Expenses						
100.1535.521300.00	Software/Data Maintenance	146,265	212,000	176,316	212,000	-
100.1535.522200.02	Maint & Repair-Veh/Equip-Parts	248	500	1,057	500	-
100.1535.522203.00	Maint & Repair - Office Equipment	739	1,000	1,310	1,000	-
100.1535.522205.00	Oil & Grease	45	-	-	-	-
100.1535.523100.00	Auto/Heavy Equip Ins	438	440	409	504	64
100.1535.523100.01	Liability Insurance	3,050	3,070	2,854	3,483	413
100.1535.523100.03	Cyber/Network Liability Insurance	4,536	-	24,368	20,280	20,280
100.1535.523200.00	Telephone	491	500	454	500	-
100.1535.523200.01	Comunication/Internet	14,930	15,000	15,467	17,000	2,000
100.1535.523200.02	Postage	183	100	156	200	100
100.1535.523200.05	Subscription - Internet/Webhost	6,114	13,500	15,597	16,000	2,500
100.1535.523200.09	Internet Service	61,037	63,000	58,940	65,000	2,000
100.1535.523500.00	Travel	2,053	1,200	2,706	3,000	1,800
100.1535.523600.00	Dues & Subscriptions	200	200	-	200	-
100.1535.523700.00	Training	1,700	2,500	2,459	2,500	-
100.1535.531100.00	Supplies	6,221	8,000	4,126	6,000	(2,000)
100.1535.531270.00	Fuel	704	1,000	570	1,000	-
Total Operating Expenses		**248,952**	**322,010**	**306,789**	**349,167**	**27,157**
Capital Outlay						
100.1535.541500.12	C/Outlay - City Bldgs Improvements	-	-	-	5,000	5,000
100.1535.542500.00-P5454	Server/System Upgrades	-	60,000	11,713	-	(60,000)
100.1535.542500.00-P5457	Networking hardware	-	55,000	18,978	-	(55,000)
100.1535.542500.00-P5458	Computer/Hardware Repl	-	65,000	65,011	-	(65,000)
Total Capital Outlay		**-**	**180,000**	**95,702**	**5,000**	**(175,000)**
Total 1535 - Management Information Systems		**443,869**	**698,570**	**585,884**	**586,535**	**(112,035)**

General Fund Expenditures

GL Number	Description	2022-23 Activity	2023-24 Amended Budget	2023-24 Activity	2024-25 Approved Budget	Variance 2025 over 2024
Dept 1540 - Human Resources						
Personnel						
100.1540.511100.00	Salaries	17,589	83,870	67,503	69,236	(14,634)
100.1540.511100.01	Seasonal - Part Time	-	3,600	2,004	3,600	-
100.1540.512100.00	Group Life Insurance	47	40	66	40	-
100.1540.512100.01	Group Health Insurance	9,153	19,900	13,021	10,957	(8,943)
100.1540.512200.00	Payroll Taxes	1,502	6,370	5,139	5,139	(1,231)
100.1540.512400.00	Retirement	12,531	10,070	10,070	6,069	(4,001)
100.1540.512700.00	Workers Comp Insurance	244	330	321	392	62
100.1540.512900.00	Uniforms	-	240	-	200	(40)
100.1540.512900.03	Employee Appreciation	10,414	15,000	11,347	20,000	5,000
100.1540.512900.04	Employee Incentive Program	3,750	15,000	1,750	10,000	(5,000)
Total Personnel		**55,230**	**154,420**	**111,221**	**125,633**	**(28,787)**
Operating Expenses						
100.1540.521200.03	Physical Exams	5,730	9,000	2,625	7,000	(2,000)
100.1540.521200.01	Legal	-	1,000	-	1,000	-
100.1540.521200.10	Professional Services	22,200	22,200	22,800	22,200	-
100.1540.521200.13	Random Drug Test	315	1,700	-	1,700	-
100.1540.521200.14	Employee Assistance Prog	-	2,000	-	2,000	-
100.1540.521200.16	Professional Svc/Wellness - Worksmart	11,320	16,000	15,965	16,000	-
100.1540.521200.18	Professional Services - Health Insurance	2,020	2,700	2,164	2,700	-
100.1540.521200.19	Professional Services - Fire Cancer Poli	9,116	8,080	-	8,080	-
100.1540.521200.22	Prof Svcs-ACA Reporting	-	-	-	2,600	2,600
100.1540.522203.00	Maint & Repair - Office Equipment	442	700	350	700	-
100.1540.523100.01	Liability Insurance	2,862	2,880	2,675	3,293	413
100.1540.523200.00	Telephone	211	250	195	250	-
100.1540.523200.01	Comunication/Internet	356	540	598	700	160
100.1540.523200.02	Postage	62	200	26	100	(100)
100.1540.523300.00	Advertising	574	500	112	500	-
100.1540.523500.00	Travel	501	1,200	1,822	1,600	400
100.1540.523600.00	Dues & Subscriptions	384	400	1,209	1,200	800
100.1540.523700.00	Training	2,380	2,500	1,675	2,500	-
100.1540.531100.00	Supplies	1,062	1,500	476	1,500	-
100.1540.531700.00	Other	184	500	40	250	(250)
Total Operating Expenses		**59,719**	**73,850**	**52,732**	**75,873**	**2,023**
Capital Outlay						
100.1540.542500.00	Laserfiche Records Scanning	-	-	-	15,000	15,000
Total Capital Outlay		**-**	**-**	**-**	**15,000**	**15,000**
Total 1540 - Human Resources		**114,949**	**228,270**	**163,952**	**216,506**	**(11,764)**

General Fund Expenditures

GL Number	Description	2022-23 Activity	2023-24 Amended Budget	2023-24 Activity	2024-25 Approved Budget	Variance 2025 over 2024
Dept 1570 - Marketing & Communications						
Personnel						
100.1570.511100.00	Salaries	16,346	42,430	26,226	61,808	19,378
100.1570.512100.00	Group Life Insurance	-	-	20	-	-
100.1570.512100.01	Group Health Insurance	-	9,950	7,020	10,957	1,007
100.1570.512200.00	Payroll Taxes	1,250	3,250	1,843	4,570	1,320
100.1570.512400.00	Retirement	-	6,920	6,920	5,613	(1,307)
100.1570.512700.00	Workers Comp Insurance	32	160	163	198	38
Total Personnel		**17,629**	**62,710**	**42,192**	**83,147**	**20,437**
Operating Expenses						
100.1570.523200.01	Communications/Internet	-	-	1,140	500	500
100.1570.523100.01	Liability Insurance	-	-	128	1,542	1,542
100.1570.523300.00	Advertising	-	-	-	1,000	1,000
100.1570.523400.00	Printing & Binding	-	-	-	1,000	1,000
100.1570.523500.00	Travel	-	1,000	797	1,000	-
100.1570.523600.00	Dues & Subscriptions	-	-	539	500	500
100.1570.523700.00	Training	-	1,000	539	1,000	-
100.1570.531100.00	Supplies	-	1,000	1,564	2,000	1,000
100.1570.531600.00	Supplies - Small Equipment	-	-	2,752	1,000	1,000
Total Operating Expenses		**-**	**3,000**	**7,460**	**9,542**	**6,542**
Total 1570 - Marketing & Communications		**17,629**	**65,710**	**49,652**	**92,689**	**26,979**

General Fund Expenditures

GL Number	Description	2022-23 Activity	2023-24 Amended Budget	2023-24 Activity	2024-25 Approved Budget	Variance 2025 over 2024
Dept 2650 - Municipal Court						
Personnel						
100.2650.511100.00	Salaries	101,465	99,790	94,855	114,992	15,202
100.2650.511300.00	O/T - Extra Hours	624	1,200	257	1,200	-
100.2650.512100.00	Group Life Insurance	75	100	70	59	(41)
100.2650.512100.01	Group Health Insurance	7,631	19,900	28,441	41,122	21,222
100.2650.512200.00	Payroll Taxes	7,498	7,530	6,460	8,063	533
100.2650.512400.00	Retirement	23,238	18,670	18,670	10,442	(8,228)
100.2650.512700.00	Workers Comp Insurance	453	390	382	466	76
100.2650.512900.00	Uniforms	477	500	502	500	-
Total Personnel		**141,460**	**148,080**	**149,638**	**176,843**	**28,763**
Operating Expenses						
100.2650.521200.01	Legal	32,341	30,000	28,980	30,000	-
100.2650.521200.10	Professional Services	4,305	4,200	4,210	4,950	750
100.2650.521200.11	Professional Services Public Defender	20,116	20,000	18,242	20,400	400
100.2650.522203.00	Maint & Repair - Office Equipment	2,445	3,000	1,933	3,000	-
100.2650.522206.01	Maint & Repair - Building	1,097	-	-	5,000	5,000
100.2650.523100.01	Liability Insurance	3,195	3,220	2,987	3,676	456
100.2650.523200.00	Telephone	562	700	519	730	30
100.2650.523200.01	Communications/Internet	136	1,620	479	600	(1,020)
100.2650.523200.02	Postage	45	100	15	100	-
100.2650.523500.00	Travel	1,145	1,300	1,919	2,500	1,200
100.2650.523600.00	Dues & Subscriptions	110	300	227	300	-
100.2650.523700.00	Training	1,558	1,200	916	1,600	400
100.2650.523850.00	Contract Labor	12,198	-	10,875	-	-
100.2650.531100.00	Supplies	2,923	2,200	907	2,200	-
100.2650.531100.43	Supplies - Technology Fee	1,887	1,000	58	1,000	-
Total Operating Expenses		**84,064**	**68,840**	**72,266**	**76,056**	**7,216**
Total 2650 - Municipal Court		**225,523**	**216,920**	**221,904**	**252,900**	**35,980**

General Fund Expenditures

GL Number	Description	2022-23 Activity	2023-24 Amended Budget	2023-24 Activity	2024-25 Approved Budget	Variance 2025 over 2024
Dept 3223 - Police						
Personnel						
100.3223.511100.00	Salaries	1,942,512	2,639,940	1,985,974	2,925,647	285,707
100.3223.511100.01	Salaries - Part Time	31,675	75,000	28,696	75,000	-
100.3223.511100.03	Salary Paygrade/Promotions	-	22,500	-	22,500	-
100.3223.511300.00	O/T - Extra Hours	39,478	146,800	95,575	120,000	(26,800)
100.3223.511300.01	O/T- Court Hours	4,007	3,500	3,302	4,800	1,300
100.3223.511300.02	O/T - Special Events	16,845	22,600	13,585	22,000	(600)
100.3223.511300.03	O/T - Local Law Enforcement Block Grant	6,088	7,500	7,575	7,500	-
100.3223.511300.06	O/T - School Resource Officers	28,545	34,000	23,970	34,000	-
100.3223.511300.07	O/T - Records Clerks	32,934	28,000	30,748	32,000	4,000
100.3223.512100.00	Group Life Insurance	2,522	2,580	2,198	2,193	(387)
100.3223.512100.01	Group Health Insurance	588,006	651,580	465,982	504,105	(147,475)
100.3223.512200.00	Payroll Taxes	189,022	221,793	155,250	221,500	(293)
100.3223.512400.00	Retirement	539,015	433,070	433,070	272,386	(160,684)
100.3223.512400.01	POABF Dues	13,325	18,400	11,575	21,420	3,020
100.3223.512700.00	Workers Comp Insurance	144,711	143,672	141,046	156,774	13,102
100.3223.512900.00	Uniforms	19,424	40,000	28,371	35,000	(5,000)
100.3223.512900.04	Employee Incentive Program	1,624	2,000	1,383	2,000	-
100.3223.513500.00	Hazardous Pay (COVID-19)	-	-	-	-	-
Total Personnel		**3,599,733**	**4,492,935**	**3,428,300**	**4,458,826**	**(34,109)**
Operating Expenses						
100.3223.521200.01	Legal Fees	241	1,000	894	1,500	500
100.3223.521200.05	Prisoner Medical	-	20,000	9,196	20,000	-
100.3223.521200.08	Molestation Testing	-	500	-	500	-
100.3223.521200.09	Assessment Center Service	-	1,500	1,150	1,200	(300)
100.3223.521200.10	Professional Services	42,084	3,000	3,013	4,000	1,000
100.3223.521200.23	Professional Svc Tift Co Radio Maint	31,032	31,000	28,994	34,500	3,500
100.3223.521300.00	Software/Data Maintenance	14,897	213,940	165,910	232,600	18,660
100.3223.522130.00	Janitorial Services	-	40,800	44,500	40,800	-
100.3223.522200.00	Vehicle Maint-Out Labor	-	-	265	-	-
100.3223.522200.03	Maint & Repair - Vehicles	105,809	83,900	70,108	83,900	-
100.3223.522203.00	Maint & Repair - Office Equip	11,795	11,000	13,145	12,775	1,775
100.3223.522206.01	Maint Repair - Building	4,699	30,000	24,495	30,000	-
100.3223.523100.00	Auto/Heavy Equip Ins	29,039	29,900	27,144	33,414	3,514
100.3223.523100.01	Liability Insurance	64,933	65,300	60,772	74,173	8,873
100.3223.523100.02	Deductible Insurance	19,996	15,000	14,944	35,000	20,000
100.3223.523200.00	Telephone	3,219	3,900	3,023	3,900	-
100.3223.523200.01	Comunication/Internet	20,211	20,000	20,697	27,000	7,000
100.3223.523200.02	Postage	91	600	15	400	(200)
100.3223.523300.00	Advertising	568	1,200	468	1,200	-
100.3223.523500.00	Travel	12,513	14,000	8,145	14,000	-
100.3223.523600.00	Dues & Subscriptions	830	800	987	1,000	200
100.3223.523700.00	Training	13,199	17,000	7,092	17,000	-
100.3223.523900.01	Dumpster & Garbage Pickup	1,027	1,500	1,256	1,500	-
100.3223.523904.00	Vehicle Towing Expense	700	2,000	550	2,000	-
100.3223.531100.00	Supplies	48,637	50,000	38,467	50,000	-
100.3223.531100.07	Supplies - Firing Range	7,645	15,000	11,229	15,000	-
100.3223.531100.08	Supplies - Community Training	654	2,500	1,264	4,500	2,000
100.3223.531100.09	Supplies - Investigative	560	14,000	7,341	7,000	(7,000)
100.3223.531100.40	State Accreditation	1,350	2,000	1,081	1,700	(300)
100.3223.531100.43	Supplies - Technology Fee	32,459	60,000	37,918	60,000	-
100.3223.531220.01	Utilities - Water/Natural Gas	2,961	3,000	2,996	3,200	200
100.3223.531230.00	Utilities - Electricity	41,292	39,000	44,925	54,341	15,341
100.3223.531270.00	Fuel	168,984	180,000	118,191	170,000	(10,000)
100.3223.531700.01	K-9 - Supplies/Equip	2,464	6,200	13,251	8,000	1,800
100.3223.571000.00	Prisoners Per Diem	184,045	200,000	133,711	180,000	(20,000)
Total Operating Expenses		**867,932**	**1,179,540**	**917,134**	**1,226,103**	**46,563**

General Fund Expenditures

GL Number	Description	2022-23 Activity	2023-24 Amended Budget	2023-24 Activity	2024-25 Approved Budget	Variance 2025 over 2024
Capital Outlay						
100.3223.542500.00	C/Outlay - Equipment	86,038	-	7,858	-	-
100.3223.541300.00	C/Outlay-Building Improvements	-	-	-	41,400	41,400
100.3223.542500.00-P0105	C/Outlay-Vehicles & Equipment	-	333,000	352,484	424,000	91,000
100.3223.542500.00-P0122	C/Outlay-Radio upgrades	-	74,400	72,120	38,500	(35,900)
100.3223.542500.00-P0174	C/Outlay-Police Equip Other	-	83,200	63,550	105,000	21,800
100.3223.542500.00-P0175	C/Outlay - Equipment	-	-	-	14,800	14,800
Total Capital Outlay		**86,038**	**490,600**	**496,011**	**623,700**	**133,100**
Financing Uses						
100.3223.611002.01	Transfer Out - Cap Proj Fd - GMA Debt	477,588	-	-	-	-
Total Financing Uses		**477,588**	**-**	**-**	**-**	**-**
Total 3223 - Police		**5,031,290**	**6,163,075**	**4,841,446**	**6,308,628**	**145,553**

General Fund Expenditures

GL Number	Description	2022-23 Activity	2023-24 Amended Budget	2023-24 Activity	2024-25 Approved Budget	Variance 2025 over 2024
Dept 3500 - Fire						
Personnel						
100.3500.511100.00	Salaries	1,421,880	1,589,690	1,764,848	1,932,328	342,638
100.3500.511100.01	Salaries - Part Time	99,276	105,000	110,599	105,000	-
100.3500.511100.02	Salaries/Fire Inspector	110,928	99,730	96,008	103,007	3,277
100.3500.511100.03	Salary Paygrade/Promotions	-	15,000	19,011	20,000	5,000
100.3500.511300.00	O/T - Extra Hours	22,750	63,250	33,441	65,000	1,750
100.3500.512100.00	Group Life Insurance	1,650	2,050	1,908	1,775	(275)
100.3500.512100.01	Group Health Insurance	294,760	371,970	295,024	365,182	(6,788)
100.3500.512100.02	Firefighters Cancer Policy	-	6,200	3,088	6,200	-
100.3500.512200.00	Payroll Taxes	143,440	153,865	147,324	159,844	5,979
100.3500.512400.00	Retirement	319,706	256,860	256,860	184,824	(72,036)
100.3500.512400.01	Ga Fireman Pension Fund	9,300	10,600	11,425	12,600	2,000
100.3500.512700.00	Workers Comp Insurance	51,950	59,395	54,389	64,341	4,946
100.3500.512900.00	Uniforms	32,077	23,000	21,746	23,000	-
100.3500.513500.00	Hazardous Pay (COVID-19)	75	-	-	-	-
Total Personnel		**2,507,793**	**2,756,610**	**2,815,671**	**3,043,101**	**286,491**
Operating Expenses						
100.3500.521200.01	Legal Fees	-	1,000	204	500	(500)
100.3500.521200.23	Professional Svc Tift Co Radio Maint	16,948	17,000	16,660	23,000	6,000
100.3500.521300.07	Volunteer Fire Service	4,482	6,000	1,852	6,000	-
100.3500.521300.11	Annual Equipment Testing	-	-	7,899	16,000	16,000
100.3500.522200.02	Maint & Repair - Vehicles	91,085	60,000	75,969	60,000	-
100.3500.522203.00	Maint & Repair - Office Equipment	3,141	3,000	2,630	3,000	-
100.3500.522204.00	Maint & Repair - Heavy Equipment	16,915	16,000	21,705	-	(16,000)
100.3500.522206.01	Maint Repair - Building	32,836	21,000	21,737	25,000	4,000
100.3500.523100.00	Auto/Heavy Equip Ins	19,714	19,770	19,058	22,605	2,835
100.3500.523100.01	Liability Insurance	19,566	19,680	18,312	22,351	2,671
100.3500.523100.02	Deductible Insurance	-	-	392	-	-
100.3500.523100.03	Volunteer Firemen Ins	1,871	2,200	1,871	2,200	-
100.3500.523200.00	Telephone	6,017	7,200	6,928	8,236	1,036
100.3500.523200.01	Communication/Internet	13,641	13,500	12,787	12,500	(1,000)
100.3500.523200.02	Postage	71	100	27	100	-
100.3500.523300.04	Marketing/ Public Relations	423	1,500	1,490	4,500	3,000
100.3500.523500.00	Travel	6,281	7,500	10,801	10,000	2,500
100.3500.523600.00	Dues & Subscriptions	2,687	5,000	4,535	35,500	30,500
100.3500.523700.00	Training	9,458	15,000	8,658	17,500	2,500
100.3500.523700.03	Training-First Aid	-	-	3,956	7,000	7,000
100.3500.523700.04	Training-CIRT	-	-	825	2,500	2,500
100.3500.523700.05	Training-Inspection/Arson Investigation	-	-	1,863	3,500	3,500
100.3500.523900.01	Dumpster & Garbage Pickup	3,370	4,200	3,594	3,500	(700)
100.3500.531100.00	Supplies	20,529	20,000	13,748	20,000	-
100.3500.531100.51	Supplies-First Aid	-	-	9,972	15,000	15,000
100.3500.531100.52	Supplies-CIRT	-	-	2,999	7,500	7,500
100.3500.531100.54	Supplies-Inspection/Arson investigation	-	-	386	2,500	2,500
100.3500.531100.55	Supplies-Fire Protection	-	-	2,130	5,000	5,000
100.3500.531100.14	Personal Protective Eq / Supplies	19,816	15,000	26,595	20,000	5,000
100.3500.531220.01	Utilities - Water/Natural Gas	8,410	16,500	7,524	10,000	(6,500)
100.3500.531230.00	Utilities - Electricity	23,217	22,000	19,100	27,000	5,000
100.3500.531240.00	Propane - Training Center	257	1,000	59	1,000	-
100.3500.531270.00	Fuel	34,883	36,000	31,166	34,000	(2,000)
Total Operating Expenses		**355,620**	**330,150**	**357,433**	**427,491**	**97,341**
Capital Outlay						
100.3500.542500.00	C/Outlay - Equipment	510,024	620,000	92,732	-	(620,000)
100.3500.542500.00-PF107	Fire Department Equipment	-	33,000	47,690	70,400	37,400
100.3500.542500.01-PF101	C/Outlay-Radio Upgrades	-	166,800	119,851	-	(166,800)
100.3500.542500.01-PF106	C/Outlay SCBA Equipment	-	57,600	57,470	-	(57,600)
Total Capital Outlay		**510,024**	**877,400**	**317,743**	**70,400**	**(807,000)**

General Fund Expenditures

GL Number	Description	2022-23 Activity	2023-24 Amended Budget	2023-24 Activity	2024-25 Approved Budget	Variance 2025 over 2024
Financing Uses						
100.3500.611002.01	Transfer Out - Cap Proj Fd - GMA Debt	33,472	33,000	33,000	206,889	173,889
Total Financing Uses		**33,472**	**33,000**	**33,000**	**206,889**	**173,889**
Total 3500 - Fire		**3,406,908**	**3,997,160**	**3,523,847**	**3,747,881**	**(249,279)**

General Fund Expenditures

GL Number	Description	2022-23 Activity	2023-24 Amended Budget	2023-24 Activity	2024-25 Approved Budget	Variance 2025 over 2024
Dept 4100 - Public Works						
Personnel						
100.4100.512400.00	Retirement	123,787	99,450	99,450	-	(99,450)
Total Personnel		**123,787**	**99,450**	**99,450**	**-**	**(99,450)**
Operating Expenses						
100.4100.522200.02	Maint & Repair-Veh/Equip-Parts	15,541	7,000	-	7,000	-
100.4100.521200.32	Prof Svcs-Traffic Study	6,500	-	-	-	-
100.4100.522206.00	Maint Repair - Building	-	-	7,916	7,000	7,000
100.4100.522206.01	Maint Repair - Supplies	495	800	-	800	-
100.4100.522209.00	Maint & Repair - Traffic Lights	(10,337)	500	389	500	-
100.4100.522209.02	Maint & Repair - Street Lights	235	160	191	160	-
100.4100.523100.00	Auto/Heavy Equip Ins	7,886	7,940	7,558	9,075	1,135
100.4100.523100.01	Liability Insurance	6,362	6,400	5,955	7,268	868
100.4100.523100.02	Deductible Insurance	9,581	14,600	137	14,600	-
100.4100.523200.00	Telephone	842	900	778	958	58
100.4100.523900.00	Landfill Charges	48,026	60,000	57,883	60,000	-
100.4100.531100.00	Supplies	2,799	1,070	166	1,000	(70)
100.4100.531220.01	Utilities - Water/Natural Gas	2,207	2,200	2,609	2,200	-
100.4100.531230.00	Utilities - Electricity	34,593	22,400	26,966	24,500	2,100
100.4100.574000.00	Bad Debt Expense	9,348	-	-	-	-
Total Operating Expenses		**134,078**	**123,970**	**110,548**	**135,060**	**11,090**
Capital Outlay						
100.4100.541400.00-P6003	Sidewalk Repl & Connect	-	200,000	8,350	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	-
100.4100.541500.12	C/Outlay - City Bldgs Improvements	-	-	-	425,000	425,000
100.4100.542200.00-PW013	C/Outlay-Vehicles & Equipment	-	720,000	-	500,000	(220,000)
100.4100.542500.00-P2219	C/Outlay - 52" Mower	11,900	-	-	-	-
100.4100.542500.00-P2220	C/Outlay - (2) 60" Mowers	24,500	-	-	-	-
100.4100.542500.00-PW102	C/Outlay - Equipment	-	590,000	455,508	550,000	(40,000)
Total Capital Outlay		**36,400**	**1,810,000**	**463,858**	**1,975,000**	**165,000**
Financing Uses						
100.4100.611002.01	Transfer Out-Cap Prog Fnd GMA	182,500	180,000	180,000	161,293	(18,707)
Total Financing Uses		**182,500**	**180,000**	**180,000**	**161,293**	**(18,707)**
Total 4100 - Public Works		**476,765**	**2,213,420**	**853,856**	**2,271,353**	**57,933**
Dept 4101 - ESG Operations-Street						
Operating Expenses						
100.4101.522200.00	ESG - Base Fee	1,326,436	1,353,000	1,353,000	1,393,590	40,590
100.4101.522200.01	ESG - Repairs Purchase	258,994	400,000	400,000	400,000	-
100.4101.522200.02	ESG - Fuel Purchase	85,637	110,700	110,700	110,700	-
Total Operating Expenses		**1,671,068**	**1,863,700**	**1,863,700**	**1,904,290**	**40,590**
Total 4101 - ESG Operations-Street		**1,671,068**	**1,863,700**	**1,863,700**	**1,904,290**	**40,590**

General Fund Expenditures

GL Number	Description	2022-23 Activity	2023-24 Amended Budget	2023-24 Activity	2024-25 Approved Budget	Variance 2025 over 2024
Dept 4903 - Building Maintenance						
Personnel						
100.4903.512400.00	Retirement	2,724	2,190	2,190	-	(2,190)
Total Personnel		**2,724**	**2,190**	**2,190**	**-**	**(2,190)**
Operating Expenses						
100.4903.522206.01	Maint Repair - Building	920	200	601	1,200	1,000
100.4903.523200.00	Telephone	211	200	195	250	50
100.4903.523900.01	Dumpster & Garbage Pickup	-	500	-	500	-
100.4903.531220.01	Utilities - Water/Natural Gas	2,513	3,000	3,113	2,500	(500)
100.4903.531230.00	Utilities - Electricity	43,144	38,000	41,552	63,632	25,632
100.4903.531230.00-COVID	Electrical Expense-CARES Funds	-	-	-	-	-
Total Operating Expenses		**46,787**	**41,900**	**45,462**	**68,082**	**26,182**
Total 4903 - Building Maintenance		**49,511**	**44,090**	**47,652**	**68,082**	**23,992**
Dept 4904 - ESG Operations-Building Maintenance						
Operating Expenses						
100.4904.522200.00	ESG - Base Fee	111,033	113,200	113,200	116,596	3,396
100.4904.522200.01	ESG - Repairs Purchase	20,813	26,000	26,000	26,000	-
100.4904.522200.02	ESG - Fuel Purchase	1,160	1,500	1,500	1,500	-
Total Operating Expenses		**133,006**	**140,700**	**140,700**	**144,096**	**3,396**
Total 4904 - ESG Operations-Building Maintenance		**133,006**	**140,700**	**140,700**	**144,096**	**3,396**

General Fund Expenditures

GL Number	Description	2022-23 Activity	2023-24 Amended Budget	2023-24 Activity	2024-25 Approved Budget	Variance 2025 over 2024
Dept 4910 - Shop						
Personnel						
100.4910.512400.00	Retirement	18,872	15,160	15,160	-	(15,160)
Total Personnel		**18,872**	**15,160**	**15,160**	**-**	**(15,160)**
Operating Expenses						
100.4910.523200.00	Telephone	351	500	324	500	-
100.4910.531220.01	Utilities - Water/Natural Gas	12,190	13,500	11,974	13,000	(500)
100.4910.531230.00	Utilities - Electricity	14,976	20,000	17,112	15,000	(5,000)
Total Operating Expenses		**27,517**	**34,000**	**29,410**	**28,500**	**(5,500)**
Total 4910 - Shop		**46,389**	**49,160**	**44,570**	**28,500**	**(20,660)**
Dept 4911 - ESG Shop						
Operating Expenses						
100.4911.522200.00	ESG - Base Fee	256,060	261,200	261,200	269,036	7,836
100.4911.522200.01	ESG - Repairs Purchase	7,982	15,000	15,000	15,000	-
100.4911.522200.02	ESG - Fuel Purchase	2,707	3,500	3,500	3,500	-
Total Operating Expenses		**266,749**	**279,700**	**279,700**	**287,536**	**7,836**
Total 4911 - ESG Shop		**266,749**	**279,700**	**279,700**	**287,536**	**7,836**

General Fund Expenditures

GL Number	Description	2022-23 Activity	2023-24 Amended Budget	2023-24 Activity	2024-25 Approved Budget	Variance 2025 over 2024
Dept 4950 - Cemetery						
Personnel						
100.4950.512400.00	Retirement	45,024	36,170	36,170	-	(36,170)
Total Personnel		**45,024**	**36,170**	**36,170**	**-**	**(36,170)**
Operating Expenses						
100.4950.523100.00	Auto/Heavy Equip Ins	1,133	1,140	1,059	1,303	163
100.4950.523100.01	Liability Insurance	3,571	3,590	3,342	4,079	489
100.4950.531600.00	Supplies - Small Equipment	4,690	-	-	-	-
Total Operating Expenses		**9,393**	**4,730**	**4,401**	**5,382**	**652**
Total 4950 - Cemetery		**54,417**	**40,900**	**40,571**	**5,382**	**(35,518)**
Dept 4951 - ESG Operations-Cemetery						
Operating Expenses						
100.4951.522200.00	ESG - Base Fee	167,076	170,400	170,400	175,512	5,112
100.4951.522200.01	ESG - Repairs Purchase	14,897	15,600	15,600	15,600	-
100.4951.522200.02	ESG - Chemicals Purchase	387	4,000	4,000	4,000	-
100.4951.522200.03	ESG - Fuel Purchase	6,017	7,800	7,800	7,800	-
Total Operating Expenses		**188,377**	**197,800**	**197,800**	**202,912**	**5,112**
Total 4951 - ESG Operations-Cemetery		**188,377**	**197,800**	**197,800**	**202,912**	**5,112**

General Fund Expenditures

GL Number	Description	2022-23 Activity	2023-24 Amended Budget	2023-24 Activity	2024-25 Approved Budget	Variance 2025 over 2024
Dept 5520 - Senior Citizens Center						
Personnel						
100.5520.511100.00	Salaries	83,073	87,610	82,322	116,397	28,787
100.5520.511300.00	O/T - Extra Hours	3,646	2,000	6,870	7,000	5,000
100.5520.512100.00	Group Life Insurance	59	70	66	76	6
100.5520.512100.01	Group Health Insurance	16,632	27,640	16,792	19,212	(8,428)
100.5520.512200.00	Payroll Taxes	6,534	6,420	6,662	8,543	2,123
100.5520.512400.00	Retirement	21,235	24,770	24,770	10,570	(14,200)
100.5520.512700.00	Workers Comp Insurance	1,302	340	336	409	69
100.5520.512900.00	Uniforms	598	900	1,404	1,000	100
Total Personnel		**133,079**	**149,750**	**139,221**	**163,206**	**13,456**
Operating Expenses						
100.5520.521001.00	Contracted Labor	45,643	50,000	35,087	50,000	-
100.5520.521200.10	Professional Services	8,865	7,500	7,950	7,500	-
100.5520.521200.11	Meal Delivery	47,340	44,500	44,046	45,000	500
100.5520.522200.02	Maint & Repair-Veh/Equip-Parts	1,245	500	1,297	600	100
100.5520.522203.00	Maint & Repair - Office Equipment	4,883	4,000	4,539	5,200	1,200
100.5520.522206.01	Maint Repair - Building	8,192	6,000	6,951	7,000	1,000
100.5520.523100.00	Auto/Heavy Equip Ins	715	720	668	822	102
100.5520.523100.01	Liability Insurance	3,962	3,980	3,708	4,526	546
100.5520.523200.00	Telephone	2,120	2,000	2,155	2,278	278
100.5520.523200.01	Communications/Internet	941	2,000	1,375	1,500	(500)
100.5520.523200.02	Postage	108	100	15	100	-
100.5520.523500.00	Travel	121	500	431	600	100
100.5520.523600.00	Dues & Subscriptions	-	-	-	500	500
100.5520.523700.00	Training	131	200	50	300	100
100.5520.523900.01	Dumpster & Garbage Pickup	1,208	1,200	1,331	1,300	100
100.5520.531100.00	Supplies	3,235	4,500	4,037	6,000	1,500
100.5520.531100.21	Supplies - Janitorial	6,159	5,500	4,671	6,000	500
100.5520.531100.22	Supplies - Special Events Food	2,458	3,000	2,784	4,000	1,000
100.5520.531100.38	Supplies - Congregate Seniors	4,887	3,500	2,481	5,000	1,500
100.5520.531220.01	Utilities - Water/Natural Gas	3,178	3,000	3,296	3,500	500
100.5520.531230.00	Utilities - Electricity	18,174	20,000	11,904	19,000	(1,000)
100.5520.531270.00	Fuel	3,272	3,500	4,368	4,000	500
100.5520.531600.00	Supplies - Small Equipment	939	1,000	1,227	1,500	500
100.5520.531700.00	Other	506	900	905	900	-
Total Operating Expenses		**168,280**	**168,100**	**145,274**	**177,126**	**9,026**
Total 5520 - Senior Citizens Center		**301,358**	**317,850**	**284,495**	**340,332**	**22,482**

General Fund Expenditures

GL Number	Description	2022-23 Activity	2023-24 Amended Budget	2023-24 Activity	2024-25 Approved Budget	Variance 2025 over 2024
Dept 7450 - Community Development						
Personnel						
100.7450.511100.00	Salaries	233,461	324,130	245,124	298,022	(26,108)
100.7450.511300.00	O/T - Extra Hours	726	1,500	1,207	1,500	-
100.7450.512100.00	Group Life Insurance	257	250	255	253	3
100.7450.512100.01	Group Health Insurance	37,369	38,940	37,108	48,085	9,145
100.7450.512200.00	Payroll Taxes	17,025	24,230	17,769	22,343	(1,887)
100.7450.512400.00	Retirement	49,304	39,610	39,610	27,063	(12,547)
100.7450.512700.00	Workers Comp Insurance	4,835	6,090	6,240	7,912	1,822
100.7450.512900.00	Uniforms	1,667	2,000	3,696	2,850	850
Total Personnel		**344,645**	**436,750**	**351,009**	**408,029**	**(28,721)**
Financing Uses						
100.7450.611002.01	Transfer to Capital Proj Fd - GMA Debt	14,000	14,660	14,660	11,668	(2,992)
Total Financing Uses		**14,000**	**14,660**	**14,660**	**11,668**	**(2,992)**
Operating Expenses						
100.7450.521001.00	Temp Service	376	-	-	-	-
100.7450.521200.01	Legal Fees	21,995	25,000	37,686	35,000	10,000
100.7450.521200.02	Engineering Fees	36,545	50,000	42,462	25,000	(25,000)
100.7450.521200.10	Professional Services	4,000	4,000	3,920	4,000	-
100.7450.521200.22	Prof Services-Plan Review	4,750	10,000	3,325	6,000	(4,000)
100.7450.521200.29	Removal/Demolition Costs	15,620	20,000	13,875	16,000	(4,000)
100.7450.521200.34	Prof Svcs-Housing Assessment	-	-	-	200,000	200,000
100.7450.521300.00	Software/Data Maintenance	-	5,000	3,891	5,000	-
100.7450.522200.02	Maint & Repair - Vehicles	3,869	5,000	3,996	4,000	(1,000)
100.7450.522203.00	Maint & Repair - Office Equipment	3,884	6,000	4,192	5,000	(1,000)
100.7450.522206.00	Maint Repair - Building	6,998	13,000	5,612	10,000	(3,000)
100.7450.523100.00	Auto/Heavy Equip Ins	889	890	831	1,023	133
100.7450.523100.01	Liability Insurance	3,620	3,640	3,388	4,135	495
100.7450.523100.02	Deductible Insurance	-	2,000	-	2,000	-
100.7450.523200.00	Telephone	351	500	324	450	(50)
100.7450.523200.01	Communications/Internet	3,214	4,300	4,910	5,300	1,000
100.7450.523200.02	Postage	250	2,000	259	1,000	(1,000)
100.7450.523300.00	Advertising	1,703	3,000	3,774	3,000	-
100.7450.523500.00	Travel	2,404	6,000	4,538	6,000	-
100.7450.523600.00	Dues & Subscription	860	2,000	1,252	2,000	-
100.7450.523700.00	Training	8,581	9,000	4,597	9,000	-
100.7450.531100.00	Supplies	6,816	7,500	7,653	7,000	(500)
100.7450.531100.30	Supplies - KTB	2,283	2,500	1,062	2,500	-
100.7450.531100.43	Supplies - Technology Fee	73	3,000	2,921	4,000	1,000
100.7450.531220.01	Utilities - Water/Natural Gas	1,124	2,000	1,127	1,500	(500)
100.7450.531230.00	Utilities - Electricity	17,099	7,500	6,965	8,000	500
100.7450.531270.00	Fuel	2,407	7,000	3,358	4,400	(2,600)
Total Operating Expenses		**149,709**	**200,830**	**165,917**	**371,308**	**170,478**
Total 7450 - Community Development		**508,354**	**652,240**	**531,586**	**791,005**	**138,765**

General Fund Expenditures

GL Number	Description	2022-23 Activity	2023-24 Amended Budget	2023-24 Activity	2024-25 Approved Budget	Variance 2025 over 2024
Dept 7520 - Youth Center/URA						
Personnel						
100.7520.511100.00	Salaries	44,692	57,720	47,669	52,005	(5,715)
100.7520.512100.00	Group Life Insurance	50	60	53	61	1
100.7520.512200.00	Payroll Taxes	3,371	4,410	3,586	3,978	(432)
100.7520.512400.00	Retirement	11,311	9,090	9,090	4,722	(4,368)
100.7520.512700.00	Workers Comp Insurance	188	220	221	270	50
100.7520.512900.00	Uniforms	343	300	-	300	-
Total Personnel		**59,956**	**71,800**	**60,619**	**61,336**	**(10,464)**
Operating Expenses						
100.7520.521200.10	Professional Services	700	1,100	6,310	10,080	8,980
100.7520.522203.00	Maint & Repair - Office Equipment	960	1,500	830	1,500	-
100.7520.522206.01	Maint Repair - Building	4,481	2,000	1,159	1,500	(500)
100.7520.523100.00	Auto/Heavy Equip Ins	670	-	64	771	771
100.7520.523100.01	Liability Insurance	670	670	1,799	771	101
100.7520.523200.00	Telephone	207	500	-	500	-
100.7520.523200.01	Communications/Internet	422	1,200	514	1,200	-
100.7520.523200.02	Postage	10	200	-	50	(150)
100.7520.523300.00	Advertising	487	1,500	2,296	1,500	-
100.7520.523500.00	Travel	916	1,000	1,293	2,000	1,000
100.7520.523600.00	Dues & Subscriptions	648	700	648	1,500	800
100.7520.523700.00	Training	1,925	1,000	2,155	2,500	1,500
100.7520.523850.00	Contract Labor	-	2,000	-	500	(1,500)
100.7520.523900.00	Other	20	-	343	1,000	1,000
100.7520.531100.00	Supplies	4,708	3,000	2,122	3,400	400
100.7520.531100.50	URA Board Supplies	-	-	203	-	-
100.7520.531100.14	Personal Protective Eq/Supplies	-	-	106	-	-
100.7520.531100.47	Financial Literacy Program	923	1,600	(5)	1,600	-
100.7520.531220.01	Utilities - Water/Natural Gas	2,125	4,800	2,066	2,500	(2,300)
100.7520.531300.00	Food-Community Events	673	1,000	90	2,000	1,000
100.7520.531600.00	Supplies - Small Equipment	4,842	2,000	740	1,000	(1,000)
Total Operating Expenses		**25,387**	**25,770**	**22,735**	**35,872**	**10,102**
Total 7520 - Youth Center/URA		**85,343**	**97,570**	**83,354**	**97,208**	**(362)**

General Fund Expenditures

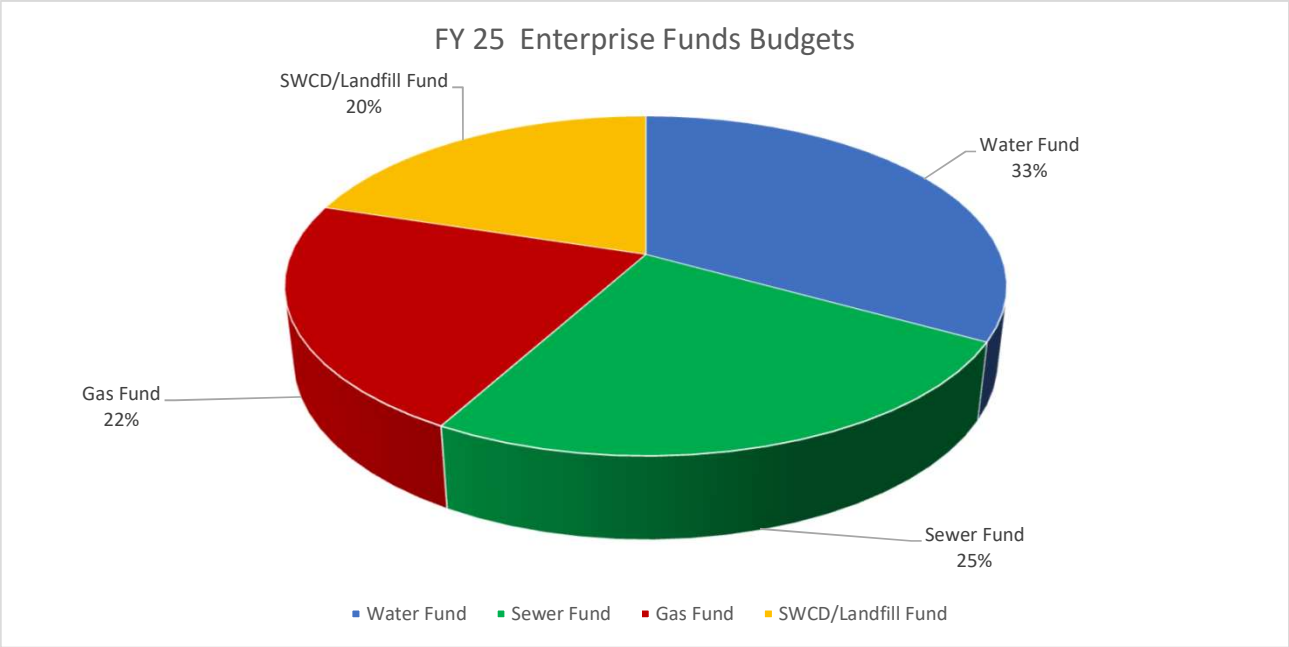
GL Number	Description	2022-23 Activity	2023-24 Amended Budget	2023-24 Activity	2024-25 Approved Budget	Variance 2025 over 2024
Dept 7540 - Main Street						
Personnel						
100.7540.511100.00	Salaries	64,711	51,000	49,979	60,770	9,770
100.7540.512100.00	Group Life Insurance	26	50	54	63	13
100.7540.512100.01	Group Health Insurance	3,150	9,900	9,248	10,957	1,057
100.7540.512200.00	Payroll Taxes	2,978	3,610	3,644	4,491	881
100.7540.512400.00	Retirement	8,619	6,920	6,920	5,518	(1,402)
100.7540.512700.00	Workers Comp Insurance	280	200	195	238	38
Total Personnel		**79,764**	**71,680**	**70,040**	**82,038**	**10,358**
Operating Expenses						
100.7540.522203.00	Maint & Repair - Office Equipment	1,808	3,000	-	-	(3,000)
100.7540.522206.01	Maint Repair - Building	240	350	220	-	(350)
100.7540.522320.00	Equipment Rental	869	-	-	-	-
100.7540.523100.01	Liability Insurance	3,860	3,880	3,613	4,409	529
100.7540.523200.00	Telephone	2,574	1,000	1,243	1,500	500
100.7540.523300.00	Advertising	5,080	14,755	9,070	25,000	10,245
100.7540.523500.00	Travel	86	1,500	980	2,000	500
100.7540.523600.00	Dues & Subscriptions	434	800	454	1,000	200
100.7540.523700.00	Training	825	1,000	388	2,500	1,500
100.7540.531100.00	Supplies	9,841	6,450	3,861	6,000	(450)
100.7540.531100.53	Supplies-Monthly Events	-	-	(273)	-	-
100.7540.531100.18	Promotions & Designs	9,596	17,600	10,014	15,000	(2,600)
100.7540.531100.44	Events	15,000	26,750	22,817	40,000	13,250
100.7540.531100.56	Events-Hometown Holidays	-	-	-	30,000	30,000
100.7540.531220.01	Utilities - Water/Natural Gas	18	-	-	-	-
Total Operating Expenses		**50,233**	**77,085**	**52,388**	**127,409**	**50,324**
Total 7540 - Main Street		**129,996**	**148,765**	**122,428**	**209,447**	**60,682**

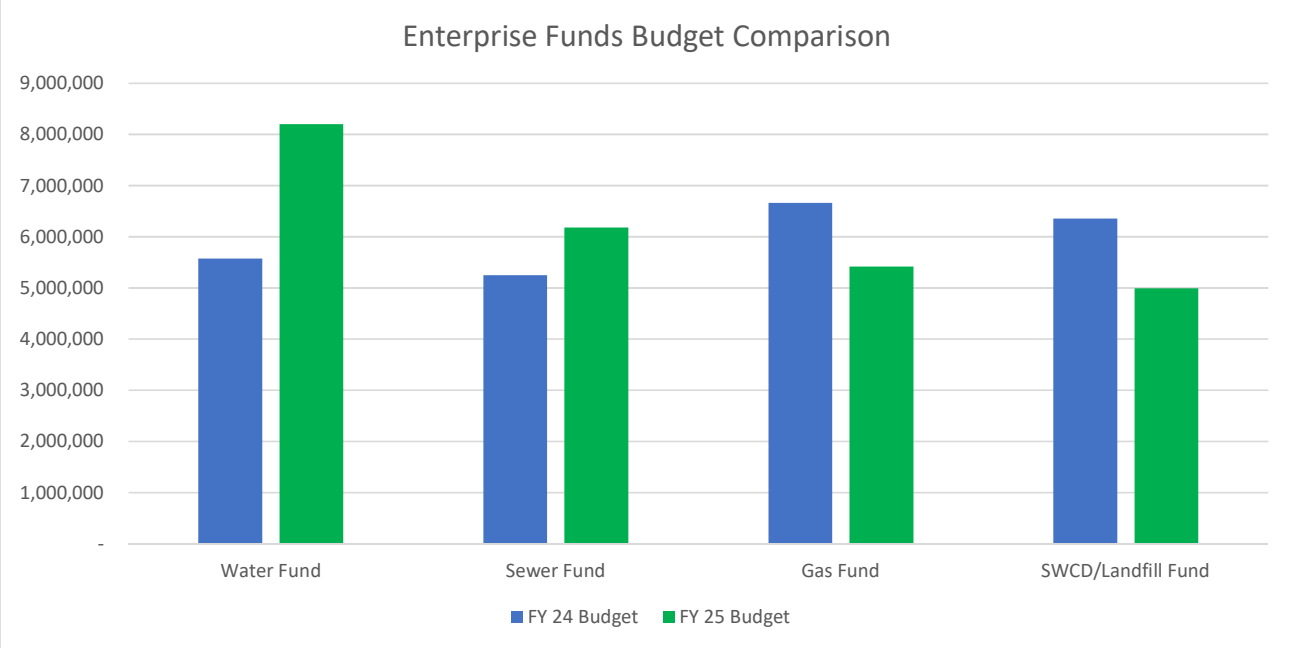
General Fund Expenditures

GL Number	Description	2022-23 Activity	2023-24 Amended Budget	2023-24 Activity	2024-25 Approved Budget	Variance 2025 over 2024
Dept 7541 - Tourism & Economic Development						
Personnel						
100.7541.511100.00	Salaries	66,254	67,320	60,923	66,000	(1,320)
100.7541.512100.00	Group Life Insurance	76	80	71	84	4
100.7541.512100.01	Group Health Insurance	17,598	19,030	17,686	20,328	1,298
100.7541.512200.00	Payroll Taxes	4,697	4,790	4,283	4,676	(114)
100.7541.512400.00	Retirement	-	6,920	6,920	5,993	(927)
100.7541.512700.00	Workers Comp Insurance	210	230	232	283	53
Total Personnel		**88,835**	**98,370**	**90,115**	**97,364**	**(1,006)**
Total 7541 - Tourism & Economic Development		**88,835**	**98,370**	**90,115**	**97,364**	**(1,006)**
Dept 8001 - Financial Dept-Gen						
Operating Expenses						
100.8001.579000.00	Contingency	29,544	50,000	-	367,333	317,333
100.8001.579000.10	Transfer Out Cust Serv Alloc	35,537	37,840	37,840	133,099	95,259
Total Operating Expenses		**65,081**	**87,840**	**37,840**	**500,432**	**412,592**
Financing Uses						
100.8001.611003.00	Transfer Out - Grant Fund	-	-	2,000	-	-
Total Financing Uses		**-**	**-**	**2,000**	**-**	**-**
Total 8001 - Financial Dept-Gen		**65,081**	**87,840**	**39,840**	**500,432**	**412,592**
Dept 9000 - Other Financing Uses						
Personnel						
100.9000.512400.00	Retirement	28,963	336,810	337,780	191,646	(145,164)
Total Personnel		**28,963**	**336,810**	**337,780**	**191,646**	**(145,164)**
Total 9000 - Other Financing Uses		**28,963**	**336,810**	**337,780**	**191,646**	**(145,164)**
Total Appropriations		**15,499,086**	**19,947,420**	**16,103,597**	**20,423,307**	**475,887**
Estimated Revenues - Fund 100		16,560,200	19,947,420	18,598,059	20,423,307	475,887
Appropriations - Fund 100		15,499,086	19,947,420	16,103,597	20,423,307	475,887
Total Fund 100		**1,061,115**	**-**	**2,494,462**	**-**	**-**

Enterprise Funds Budget Comparison

Enterprise Funds	FY 24 Budget	FY 25 Budget
Water Fund	5,575,810	8,202,643
Sewer Fund	5,251,160	6,179,938
Gas Fund	6,661,230	5,415,876
SWCD/Landfill Fund	6,357,140	4,992,619
Total Enterprise Funds	**23,845,340**	**24,791,076**





Water Fund

GL Number	Description	2022-23 Activity	2023-24 Amended Budget	2023-24 Activity	2024-25 Approved Budget	Variance 2025 over 2024
Estimated Revenues						
Charges for Services						
505.0000.344210.01	Water Sales - Outside City	1,723,959.91	1,784,480	1,394,353.40	1,741,492	(42,988)
505.0000.344210.05	Water Sales - Inside City	1,964,503.85	1,826,330	2,076,617.63	2,062,728	236,398
505.0000.344211.00	Other Income	107,580.02	50,000	10,337.56	20,000	(30,000)
505.0000.344211.01	Late Penalty Fee	241,588.73	160,000	235,454.62	241,428	81,428
505.0000.344211.02	Water Fines	11,953.46	20,000	13,241.04	16,570	(3,430)
505.0000.344211.03	Water Meters - Inside	27,907.00	35,000	17,550.00	27,000	(8,000)
505.0000.344211.04	Water Extensions	-	-	100.00	-	-
505.0000.344211.05	Water Lab Analysis	4,770.00	5,000	5,860.00	6,000	1,000
505.0000.344211.07	Water Meters - Outside	36,815.00	35,000	43,660.00	40,000	5,000
Total Charges for Services		**4,119,077.97**	**3,915,810**	**3,797,174.25**	**4,155,218**	**239,408**
Other Income						
505.0000.361000.00	Interest Income	316,069.58	200,000	580,533.46	480,000	280,000
Total Other Income		**316,069.58**	**200,000**	**580,533.46**	**480,000**	**280,000**
Other Financing Sources						
505.0000.390002.02	Use of Fund Balance S/F-Reserves	-	1,460,000	-	3,567,425	2,107,425
505.0000.393800.00	Capital Contributions-Fixed Assets	837,429.17	-	-	-	-
505.0000.393800.01	Capital Contributions-Inventory	186,300.00	-	-	-	-
Total Other Financing Sources		**1,023,729.17**	**1,460,000**	**-**	**3,567,425**	**2,107,425**
Total Estimated Revenues		**5,458,876.72**	**5,575,810**	**4,377,707.71**	**8,202,643**	**2,626,833**

Water Fund

GL Number	Description	2022-23 Activity	2023-24 Amended Budget	2023-24 Activity	2024-25 Approved Budget	Variance 2025 over 2024
Appropriations						
Operating Expenses						
505.4410.512400.00	Retirement	11,546.41	84,980	84,980.04	84,980	-
505.4410.521200.01	Legal	-	1,000	501.75	1,000	-
505.4410.521200.22	Professional Services	435.00	7,000	1,453.50	3,000	(4,000)
505.4410.522202.00	Maint Repair - System	1,385.99	100,000	163,813.33	100,000	-
505.4410.522202.01	System Maint Improvements	186,300.00	-	-	-	-
505.4410.523100.00	Auto/Heavy Equip Ins	8,842.92	8,900	8,412.04	10,175	1,275
505.4410.523100.01	Liability Insurance	39,086.22	39,300	36,581.90	44,644	5,344
505.4410.523200.00	Telephone	3,545.11	5,000	4,340.43	5,000	-
505.4410.523300.00	Advertising	240.00	-	-	-	-
505.4410.531230.01	Electricity-Bass Plant Well	-	35,000	11,054.25	36,750	1,750
505.4410.531230.02	Electricity-Industrial Plant Well	2,165.74	15,840	6,011.99	16,632	792
505.4410.531230.03	Electricity-Harrison Plant Well	-	60,570	45,298.86	60,570	-
505.4410.531230.04	Electricity-Hurst Plant Well	9,621.48	111,150	92,969.71	110,000	(1,150)
505.4410.531230.05	Electricity-Northgate Lakes Well	2.77	500	475.00	500	-
505.4410.531230.06	Electricity-Forrest Lake Well	-	600	610.60	600	-
505.4410.531230.07	Electricity-Jordan Rd Well	3.83	1,350	1,527.97	1,350	-
505.4410.531230.08	Electricity-Roy Tucker Plant Well	-	67,110	68,428.77	67,110	-
505.4410.531230.09	Electricity-Carpenter/Westover Well	6,660.31	47,740	33,666.69	47,740	-
505.4410.531230.10	Electricity-County 82 West Well	12.56	46,650	40,996.87	46,650	-
505.4410.531230.11	Electricity-Hobbs Subdivision	-	200	164.50	200	-
505.4410.531700.00	Other	150.00	-	0.33	-	-
505.4410.551100.00	Indirect Cost Allocation	462,444.00	462,440	462,440.00	462,440	-
505.4410.551101.02	Customer Svc Allocation Exp	93,770.00	102,190	102,190.00	102,190	-
505.4410.574000.00	Bad Debt Expense	(33,249.63)	-	-	-	-
Total Operating Expenses		**792,962.71**	**1,197,520**	**1,165,918.53**	**1,201,531**	**4,011**
Capital Outlay						
505.4410.541400.00-ARPGI	GIS Mapping for ARPA Projects-match	-	-	52,896.75	-	-
505.4410.541400.00-P0152	Pressure Reducing Valves Project	-	-	-	200,000	200,000
505.4410.541400.00-P6009	ARPA Water Improvements Match	-	1,460,000	-	2,046,861	586,861
505.4410.541400.25	Water Infrastructure	-	-	-	1,850,000	1,850,000
505.4410.541400.25-P0153	HGMP 4400-Harrison Well Generator	-	-	-	22,344	22,344
505.4410.542200.00-PWA2	Wtr Veh Repl	-	145,000	-	145,000	-
505.4410.542500.00	C/Outlay - Equipment	-	124,500	56,131.00	532,500	408,000
505.4410.542500.00-P2221	C/Outlay -New Mini Excavator	-	80,000	78,500.00	-	(80,000)
505.4410.561000.00	Depn/Capital Replmt - Buildings	6,512.06	6,510	6,510.00	6,510	-
505.4410.561000.01	Depn/Capital Replmt-Equipment	73,310.39	62,580	62,580.00	62,580	-
505.4410.561000.02	Depn/Capital Replmt-Distribution Syst	656,803.02	656,310	656,310.00	656,310	-
Total Capital Outlay		**736,625.47**	**2,534,900**	**912,927.75**	**5,522,105**	**2,987,205**
Totals for Dept 4410 - Water-City Only		**1,529,588.18**	**3,732,420**	**2,078,846.28**	**6,723,636**	**2,991,216**
Electricity-Wells						
505.4450.531230.00	Electricity-Bass Plant	24,479.23	-	-	-	-
505.4451.531230.00	Electricity-Industrial Plant	18,372.96	-	-	-	-
505.4452.531230.00	Electricity-Harrison Plant	60,199.25	-	-	-	-
505.4453.531230.00	Electricity-Hurst Plant	111,792.50	-	-	-	-
505.4454.531230.00	Electricity-North G Lakes	523.74	-	-	-	-
505.4456.531230.00	Electricity-Forrest Lake	651.19	-	-	-	-
505.4457.531230.00	Electricity-Jordan Rd	1,430.92	-	-	-	-
505.4458.531230.00	Electricity-Roy Tucker Plant	80,686.96	-	-	-	-
505.4459.531230.00	Electricity-Carpenter/Westover	44,520.56	-	-	-	-
505.4460.531230.00	Electricity-County 82 West	49,487.77	-	-	-	-
505.4461.531230.00	Electricity-Hobbs Subdivision	171.61	-	-	-	-
Total Electricity-Wells		**392,316.69**	**-**	**-**	**-**	**-**

Water Fund

GL Number	Description	2022-23 Activity	2023-24 Amended Budget	2023-24 Activity	2024-25 Approved Budget	Variance 2025 over 2024
Dept 4470 - ESG Operations-WTR						
505.4470.522200.00	ESG-Water Base Fee	206,301.00	217,170	217,170.00	223,685	6,515
505.4470.522200.01	ESG-Repair Cap Allocation	94,732.59	211,800	211,800.00	211,800	-
505.4470.522200.02	ESG-Wtr Chemical Cap Alloc	64,970.11	106,000	105,999.96	106,000	-
505.4470.522200.03	ESG-Water Coll & Dist	24,231.96	24,200	24,199.92	24,200	-
505.4470.522200.04	ESG-Water Distrib Base Fee	562,482.00	592,250	592,250.04	610,018	17,768
505.4470.522200.05	ESG-Water Distrib Repair Cap Alloc	158,557.97	205,000	204,999.96	205,000	-
505.4470.522200.06	Fuel Allocation	14,248.59	18,400	18,399.96	18,400	-
Totals for Dept 4470 - ESG Operations-WTR		**1,125,524.22**	**1,374,820**	**1,374,819.84**	**1,399,103**	**24,283**
Dept 4902 - Utilities Department						
505.4902.531230.00	Utilities - Electricity	9,371.63	9,070	37,117.41	25,000	15,930
Totals for Dept 4902 - Utilities Department		**9,371.63**	**9,070**	**37,117.41**	**25,000**	**15,930**
Dept 8002 - Financial Dept-WTR						
505.8002.611000.00	Transfer Out - Cap Proj Fd Debt Service	63,000.00	63,000	63,000.00	54,905	(8,096)
505.9000.626000.01	Contingency	-	396,500	-	-	(396,500)
Total Financing Uses		**63,000.00**	**459,500**	**63,000.00**	**54,905**	**(404,596)**
Total Appropriations		**3,119,800.72**	**5,575,810**	**3,553,783.53**	**8,202,643**	**2,626,833**
Net of Revenues/Appropriations		**2,339,076.00**	**-**	**823,924.18**	**-**	**-**

Sewer Fund

GL Number	Description	2022-23 Activity	2023-24 Amended Budget	2023-24 Activity	2024-25 Approved Budget	Variance 2025 over 2024
Estimated Revenues						
Charges for Services						
506.0000.343900.01	Penalty	-	-	1,000.00	-	-
506.0000.344255.00	Sewer Sales - Inside City	3,649,040.36	3,375,280	3,640,400.04	3,520,274	144,994
506.0000.344255.01	Sewer Sales - Outside City	1,458,167.48	1,417,520	1,368,315.30	1,500,046	82,526
506.0000.344255.03	Sewer Sales - Septic Disposals	17,700.00	17,460	17,080.00	17,000	(460)
506.0000.344256.01	Late Penalty Fee	104,294.18	90,000	115,330.91	105,000	15,000
506.0000.344256.03	Sewer Taps Inside	24,059.00	31,240	16,308.00	12,000	(19,240)
506.0000.344256.05	Sewer Lab Analysis	5,875.28	6,000	4,045.91	5,000	(1,000)
506.0000.344256.07	Sp Basin - GEFA III	3,650.00	6,000	5,700.00	7,800	1,800
506.0000.344256.09	Farm Products	1,120.50	1,500	2,229.50	1,000	(500)
Charges for Services		**5,263,906.80**	**4,945,000**	**5,170,409.66**	**5,168,120**	**223,120**
Other Income						
506.0000.361000.00	Interest Income	79,712.76	50,000	173,038.51	140,000	90,000
506.0000.389000.00	Other Income	7,068.98	6,160	6,035.00	6,000	(160)
Total Other Income		**86,781.74**	**56,160**	**179,073.51**	**146,000**	**89,840**
Other Financing Sources						
506.0000.390002.02	Use of Fund Balance S/F-Reserves	-	250,000	-	865,818	615,818
506.0000.393800.00	Capital Contributions-Fixed Assets	323,922.17	-	-	-	-
Total Other Financing Sources		**323,922.17**	**250,000**	**-**	**865,818**	**615,818**
Total Estimated Revenues		**5,674,610.71**	**5,251,160**	**5,349,483.17**	**6,179,938**	**928,778**

Sewer Fund

GL Number	Description	2022-23 Activity	2023-24 Amended Budget	2023-24 Activity	2024-25 Approved Budget	Variance 2025 over 2024
Appropriations						
Dept 4330 - Sewer						
Operating Expenses						
506.4330.512400.00	Retirement	(18,031.04)	75,480	75,480.00	75,480	-
506.4330.521200.01	Legal	-	1,000	4,745.25	1,500	500
506.4330.521200.22	Professional Services	21,952.00	26,640	23,709.50	25,000	(1,640)
506.4330.522200.02	Maint & Repair-Veh/Equip-Parts	-	-	8,171.15	7,500	7,500
506.4330.522210.00	Maint Repair - Farm Site	1,319.78	1,200	1,211.48	1,200	-
506.4330.523100.00	Auto/Heavy Equip Ins	6,431.20	6,470	6,011.68	7,400	930
506.4330.523100.01	Liability Insurance	9,843.84	9,900	9,213.16	11,244	1,344
506.4330.523200.00	Telephone	2,900.91	3,500	1,731.65	3,000	(500)
506.4330.531230.00	Utilities - Electricity	288,290.10	258,220	250,856.83	258,220	-
506.4330.551100.00	Indirect Cost Allocation	462,444.00	462,440	462,440.00	462,440	-
506.4330.551101.02	Customer Svc Allocation Exp	87,302.40	109,730	109,730.00	109,730	-
506.4330.574000.00	Bad Debt Expense	37,585.11	-	-	-	-
506.4330.611000.01-PFIN5	Transfer Out - Cap Proj Fd	60,000.00	58,700	58,700.00	32,215	(26,485)
Total Operating Expenses		**960,340.30**	**1,013,280**	**1,012,000.70**	**994,928**	**(18,352)**
Capital Outlay						
506.4330.541400.00	C/O - Infrastructure	-	-	37,667.29	615,000	615,000
506.4330.541400.00-P0153	HGMP4400 Generator Project	-	-	-	112,203	112,203
506.4330.541500.15-P5135	WWTF Impr/Agrirama Ls and Sw Ls Impr	-	-	19,220.35	-	-
506.4330.542100.00-P0172	Machinery	-	425,000	272,581.39	-	(425,000)
506.4330.542200.00-SWR0	Vehicles	-	90,000	-	340,000	250,000
506.4330.542500.00	C/Outlay - Equipment	2,372.33	-	-	550,000	550,000
506.4330.561000.00	Depn/Capital Replmt-Buildings	210.80	210	330.00	330	120
506.4330.561000.01	Depn/Capital Replmt-Equipment	76,997.47	4,070	4,070.04	4,070	-
506.4330.561000.02	Depn/Capital Replmt-Collection Sys	580,839.09	598,910	598,910.04	598,910	-
Total Capital Outlay		**660,419.69**	**1,118,190**	**932,779.11**	**2,220,513**	**1,102,323**
Totals for Dept 4330 - Sewer		**1,620,759.99**	**2,131,470**	**1,944,779.81**	**3,215,441**	**1,083,971**
Dept 4334 - Sewer Lift Stations						
Operating Expenses						
506.4334.522207.00	Electricity - Lift / 26th Street	4,884.50	5,300	4,771.37	5,300	-
506.4334.522207.01	Electricity - Vo-Tech	929.57	660	691.95	660	-
506.4334.522207.02	Electricity - Old Omega Rd	654.62	600	656.53	600	-
506.4334.522207.03	Electricity - Washington St	1,076.15	800	1,054.02	800	-
506.4334.522207.04	Electricity - Jordan Rd	922.90	800	871.98	800	-
506.4334.522207.05	Electricity - Target	1,374.92	1,220	1,405.03	1,220	-
506.4334.522207.06	Electricity - Wilton	566.70	600	546.71	600	-
506.4334.522207.09	Electricity - South Side	61,169.61	56,620	35,970.30	32,600	(24,020)
506.4334.522207.12	Electricity - Stokes Qtrs	1,523.38	1,150	1,209.81	1,150	-
506.4334.522207.13	Electricity - Gum Creek	47,809.02	40,940	42,592.40	40,940	-
506.4334.522207.15	Electricity - Agrirama	5,597.41	3,720	4,376.14	3,720	-
506.4334.522207.16	Electricity - Alabama	754.38	600	475.62	600	-
506.4334.522207.17	Electricity - Poplar St	562.22	500	503.11	500	-
506.4334.522207.18	Electricity - Westside Exp	36,427.01	32,850	30,490.92	32,850	-
506.4334.522207.22	Electricity - Murray Avenue	715.72	660	686.64	660	-
506.4334.522207.23	Electricity - Union Industrial Blvd	504.44	500	441.86	500	-
506.4334.522207.24	Electricity - Casseta Road	588.05	520	538.18	520	-
Totals for Dept 4334 - Sewer Lift Stations		**166,060.60**	**148,040**	**127,282.57**	**124,020**	**(24,020)**

Sewer Fund

GL Number	Description	2022-23 Activity	2023-24 Amended Budget	2023-24 Activity	2024-25 Approved Budget	Variance 2025 over 2024
Dept 4370 - ESG Operations-SWR						
506.4370.522200.00	ESG-Wastewater Base Fee	1,322,657.04	1,392,640	1,392,639.96	1,434,419	41,779
506.4370.522200.01	ESG-Wastewater Repair Cap Alloc	288,351.53	375,000	375,000.00	375,000	-
506.4370.522200.02	ESG-Wastewater Chemical Cap Alloc	21,708.55	52,500	52,500.00	52,500	-
506.4370.522200.03	ESG-Sewer Collection Base Fee	581,591.04	612,340	612,340.05	630,710	18,370
506.4370.522200.04	ESG-Sewer Collec Repair Cap Alloc	131,487.15	170,000	170,000.04	170,000	-
506.4370.522200.05	Fuel Allocation	18,742.34	24,200	24,199.95	24,200	-
506.4370.522200.06	ESG Sewer Wastewater Fuel Allocation	14,780.28	19,100	19,100.04	19,100	-
Totals for Dept 4370 - ESG Operations-SWR		**2,379,317.93**	**2,645,780**	**2,645,780.04**	**2,705,929**	**60,149**
Financing Uses						
506.8002.581300.00	GEFA Loan Prin	-	76,400	-	92,400	16,000
506.8002.582300.00	GEFA Loan Interest	8,819.87	15,400	16,343.42	17,333	1,933
506.8004.582100.00	2014 Bond Interest	7,888.03	-	-	-	-
506.9000.626000.02	Contingency	-	234,070	-	24,814	(209,256)
Total Financing Uses		**16,707.90**	**325,870**	**16,343.42**	**134,547**	**(191,323)**
Total Appropriations		**4,182,846.42**	**5,251,160**	**4,734,185.84**	**6,179,938**	**928,778**
Net of Revenues/Appropriations		**1,491,764.29**	**-**	**615,297.33**	**-**	**-**

Gas Operating Fund

GL Number	Description	2022-23 Activity	2023-24 Amended Budget	2023-24 Activity	2024-25 Approved Budget	Variance 2025 over 2024
Estimated Revenues						
Charges for Services						
515.0000.344410.00	Gas Sales	5,491,828.70	6,081,930	4,220,332.54	4,906,876	(1,175,054)
515.0000.344410.01-P0055	Capital Contrib. Sales - Ty Ty	19,606.68	20,000	-	-	(20,000)
515.0000.344410.03-P0055	Capital Contrib. Sales-Omega	15,181.38	15,180	-	-	(15,180)
515.0000.344411.01	Late Penalty Fee	39,736.11	39,000	41,166.98	39,000	-
515.0000.344411.03	Gas Meters	1,960.00	8,000	30,010.00	15,000	7,000
515.0000.344411.05	PSC Fine Reimbursement	-	-	750.00	-	-
Total Charges for Services		**5,568,312.87**	**6,164,110**	**4,292,259.52**	**4,960,876**	**(1,203,234)**
Other Revenue						
515.0000.361000.00	Interest Income	139,828.96	121,020	245,110.65	200,000	78,980
515.0000.389000.00	Other Income	5,287.73	2,500	4,135.11	5,000	2,500
515.0000.389001.00	Refund - MGAG	230,505.00	158,000	251,653.00	250,000	92,000
515.0000.390002.02	Use of Fund Balance S/F-Reserves	-	215,600	-	-	(215,600)
Total Other Revenue		**375,621.69**	**497,120**	**500,898.76**	**455,000**	**(42,120)**
Total Estimated Revenues		**5,943,934.56**	**6,661,230**	**4,793,158.28**	**5,415,876**	**(1,245,354)**

Gas Operating Fund

GL Number	Description	2022-23 Activity	2023-24 Amended Budget	2023-24 Activity	2024-25 Approved Budget	Variance 2025 over 2024
Appropriations						
Dept 4700 - Gas Operating						
Operating Expenses						
515.4700.512400.00	Retirement	10,946.43	80,560	80,559.96	80,560	-
515.4700.521200.01	Legal	-	1,000	370.00	750	(250)
515.4700.522202.00	Maint Repair - System	400.00	200	200.00	200	-
515.4700.522206.00	Maint Repair - Building Sorensen	1,132.00	300	539.82	500	200
515.4700.522206.03	Maint Repair - Building - Peak Shaving	180.00	-	165.00	160	160
515.4700.523100.00	Auto/Heavy Equip Ins	3,126.32	3,150	2,922.38	3,597	447
515.4700.523100.01	Liability Insurance	21,232.08	21,350	19,871.82	24,251	2,901
515.4700.523200.00	Telephone	1,286.04	2,000	1,256.85	2,000	-
515.4700.523300.01	Marketing Program	-	-	2,052.43	1,000	1,000
515.4700.523300.02	Incentive Program	6,515.00	10,000	3,797.00	10,000	-
515.4700.523300.03	Public Awareness Program	792.00	-	-	-	-
515.4700.531100.00	Supplies	-	-	350.00	350	350
515.4700.531220.00	Cost of Gas Sales - Regular	3,805,590.27	4,278,980	1,892,622.91	2,452,779	(1,826,201)
515.4700.531230.00	Utilities - Electricity	11,541.18	9,100	8,617.30	9,100	-
515.4700.531230.01	Electrical Expense - Sorensen	7,308.51	5,200	2,343.63	5,200	-
515.4700.531230.08	Electrical Expense - Peak Shaving	2,201.63	1,710	1,085.95	1,710	-
515.4700.531270.00	Fuel	-	500	-	500	-
515.4700.551100.00	Indirect Cost Allocation	462,444.00	462,440	462,440.00	462,440	-
515.4700.551101.02	Customer Svc Allocation Exp	143,189.80	127,250	127,250.00	127,250	-
515.4700.574001.00	Other Financing Expense	50,198.21	-	-	-	-
515.4700.574000.00	Bad Debt Expense	5,776.32	-	-	-	-
Total Operating Expenses		**4,533,859.79**	**5,003,740**	**2,606,445.05**	**3,182,347**	**(1,821,393)**
Capital Outlay						
515.4700.541400.00	C/O - Infrastructure	16,600.00	-	81,645.00	40,000	40,000
515.4700.541400.00-ARPGI	GIS Mapping Project-ARPA Grant	-	80,000	-	80,000	-
515.4700.541400.00-PG106	Gas System Improvements	-	290,000	-	350,000	60,000
515.4700.541400.00-PG107	PSC Concerns	610.61	600	639.92	600	-
515.4700.541400.11-PGA01	Gas Line Replacement	2,500.00	115,000	-	-	(115,000)
515.4700.541400.20	Gas Meter Replacement Program	35,393.54	250,000	105,482.10	250,000	-
515.4700.542100.00	C/O - Machinery	10,658.00	-	-	-	-
515.4700.542200.00-PG110	C/Outlay - Vehicles	-	80,000	-	80,000	-
515.4700.542500.00	C/Outlay - Equipment	-	-	57,000.00	-	-
515.4700.542500.00-PG120	Trencher	-	40,000	33,643.21	40,000	-
515.4700.561000.00	Depn/Capital Replmt-Buildings	12,305.06	12,300	12,300.00	12,300	-
515.4700.561000.01	Depn/Capital Replmt-Equipment	25,684.19	38,670	38,670.00	38,670	-
515.4700.561000.02	Depn/Capital Replmt-Distribution Syst	100,579.98	102,710	102,710.04	102,710	-
515.4700.561000.09	Depn/Capital Vehicles	6,815.43	-	-	-	-
Capital Outlay		**211,146.81**	**1,009,280**	**432,090.27**	**994,280**	**(15,000)**
Totals for Dept 4700 - Gas Operating		**4,745,006.60**	**6,013,020**	**3,038,535.32**	**4,176,627**	**(1,836,393)**
Dept 4703 - ESG Operations-Gas						
515.4703.522200.00	ESG - Base Fee	485,363.04	495,100	495,099.96	509,953	14,853
515.4703.522200.01	ESG - Repairs Purchase	66,721.98	95,000	95,000.04	95,000	-
515.4703.522200.03	ESG - Fuel Purchase	11,292.45	14,600	14,600.04	14,600	-
515.4703.522200.04	ESG - Meter Purchase	15,469.12	20,000	20,000.04	20,000	-
Totals for Dept 4703 - ESG Operations-Gas		**578,846.59**	**624,700**	**624,700.08**	**639,553**	**14,853**
Financing Uses						
515.4700.582301.00-P0052	FY 12 Bk Loan - Tift/Berrien Ext - Int	-	-	-	-	-
515.4700.582301.00-P0055	BB&T Debt-Int(Westend Gas)	2,608.99	-	-	-	-
515.8002.611000.00	Transfer Out - Cap Proj Fd Debt Service	16,000.00	16,000	16,000.00	14,190	(1,810)
515.8002.579000.00	Contingency	-	7,510	-	585,505	577,995
Total Financing Uses		**18,608.99**	**23,510**	**16,000**	**599,696**	**576,186**
Total Appropriations		**5,342,462**	**6,661,230**	**3,679,235**	**5,415,876**	**(1,245,354)**
Net of Revenues/Appropriations		**601,472.38**	**-**	**1,113,922.88**	**-**	**-**

SWCD Landfill Fund

GL Number	Description	2022-23 Activity	2023-24 Amended Budget	2023-24 Activity	2024-25 Approved Budget	Variance 2025 over 2024
Estimated Revenues						
Charges for Services						
544.0000.343900.01	Penalty	36,347.47	22,000	9,877.02	15,000	(7,000)
544.0000.344110.00	Garbage Service Fees - County	23.97	-	-	-	-
544.0000.344110.02	Garbage Service Fees - City	1,240,666.30	1,140,000	1,150,831.88	1,130,609	(9,391)
544.0000.344110.03	Late Penalty Fee	28,608.46	28,880	28,881.99	28,880	-
544.0000.344111.02	Dumpster Rental	-	-	623.97	700	700
544.0000.344150.01	Landfill Fee - Tires	626.00	500	664.00	1,000	500
544.0000.344150.02	Landfill Fee - Dead Animals	30.00	50	70.00	50	-
544.0000.344150.03	Landfill Fee - Metal	13,331.02	10,000	7,349.96	8,000	(2,000)
544.0000.344150.05	Gov't/Comm/Private	2,718,063.04	2,678,500	2,591,664.44	2,921,446	242,946
Total Charges for Services		**4,037,696.26**	**3,879,930**	**3,789,963.26**	**4,105,685**	**225,755**
Other Revenues						
544.0000.361000.00	Interest Income	451,760.47	310,000	538,798.74	300,000	(10,000)
544.0000.363000.00	Unrealized Gain/Loss Fmv Investmts	(256,165.97)	-	111,287.30	150,000	150,000
544.0000.389000.00	Other Income	649.78	-	-	-	-
544.0000.390002.02	Use of Fund Balance Reserves	-	2,157,210	-	436,934	(1,720,276)
544.0000.392100.00	Sale of Cap Assets	-	10,000	14,186.83	-	(10,000)
Total Other Revenues		**196,244.28**	**2,477,210**	**664,272.87**	**886,934**	**(1,590,276)**
Total Estimated Revenues		**4,233,940.54**	**6,357,140**	**4,454,236.13**	**4,992,619**	**(1,364,521)**

SWCD Landfill Fund

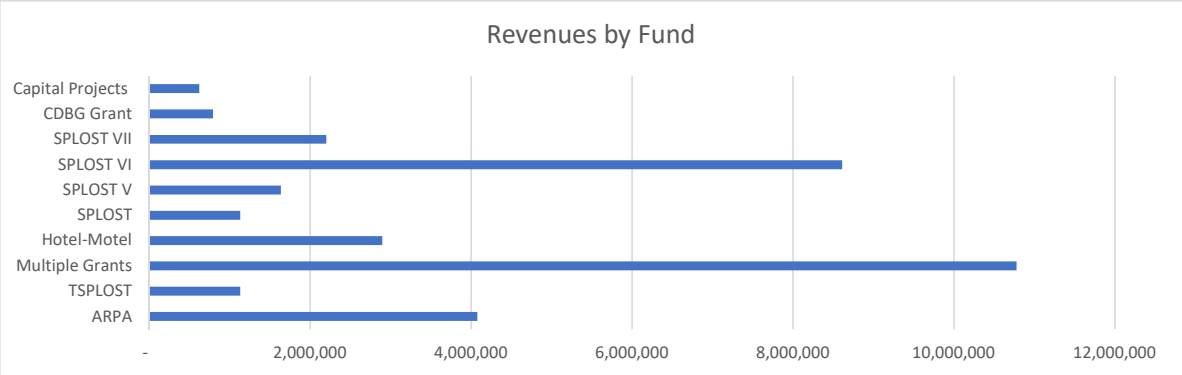
GL Number	Description	2022-23 Activity	2023-24 Amended Budget	2023-24 Activity	2024-25 Approved Budget	Variance 2025 over 2024
Dept 4530 - Landfill						
Personnel						
544.4530.511100.00	Salaries	293,567.19	296,980	250,538.49	309,114	12,134
544.4530.511300.00	O/T - Extra Hours	23,027.74	32,000	24,591.88	32,000	-
544.4530.512100.00	Group Life Insurance	316.39	360	250.60	317	(43)
544.4530.512100.01	Group Health Insurance	35,639.00	38,560	32,263.96	41,484	2,924
544.4530.512200.00	Payroll Taxes	23,155.10	24,110	19,837.96	23,174	(937)
544.4530.512400.00	Retirement	60,843.00	48,880	48,879.96	28,070	(20,810)
544.4530.512700.00	Workers Comp Insurance	12,448.05	11,620	11,343.47	13,707	2,087
544.4530.512900.00	Uniforms	3,245.28	3,300	3,124.10	3,300	-
Total Personnel		**452,241.75**	**455,810**	**390,830.42**	**451,165**	**(4,645)**
Operating Expenses						
544.4510.523200.02	Postage	45.00	-	-	-	-
544.4530.521200.01	Legal	-	1,000	1,350.50	1,000	-
544.4530.521200.02	Engineering Fees	108,684.06	391,500	199,841.95	270,000	(121,500)
544.4530.521200.22	Professional Services	29,006.17	32,700	32,365.04	32,700	-
544.4520.523500.01	Contracted S/W Coll & Disp - Res City	1,071,190.02	-	-	-	-
544.4520.523500.02	Contracted S/W Coll & Disp - Comm City	100,092.00	-	-	-	-
544.4530.521300.00	Software/Data Maintenance	2,400.00	3,000	2,703.78	3,500	500
544.4530.521300.05	Water/Meth Test	34,510.00	100,000	22,491.14	100,000	-
544.4530.522110.00	Tire Disposal	2,735.96	3,410	1,042.47	3,000	(410)
544.4530.522110.01	Contracted S/W Coll & Disp - Res City	-	979,480	895,411.28	1,028,500	49,020
544.4530.522110.02	Contracted S/W Coll & Disp - Comm City	-	86,000	84,865.00	90,500	4,500
544.4530.522200.02	Maint & Repair-Veh/Equip-Parts	162,284.53	100,000	107,319.51	200,000	100,000
544.4530.522200.03	Maint & Repair-Veh/Equip-Labor	116,777.50	100,000	94,330.07	-	(100,000)
544.4530.522205.00	Oil & Grease	18,617.41	18,000	4,796.83	18,000	-
544.4530.522206.01	Maint Repair - Building	2,665.29	5,000	4,001.58	10,000	5,000
544.4530.522320.00	Equipment Rental	22,681.46	42,000	12,710.70	21,000	(21,000)
544.4530.523100.00	Auto/Heavy Equip Ins	24,188.93	24,280	23,619.80	27,751	3,471
544.4530.523100.01	Liability Insurance	23,090.30	23,220	21,609.92	26,381	3,161
544.4530.523200.01	Communication/Internet	3,272.40	4,000	3,595.68	4,000	-
544.4530.523500.00	Travel	860.13	1,000	-	1,500	500
544.4530.523600.00	Dues & Subscriptions	290.00	500	-	300	(200)
544.4530.523700.00	Training	943.99	1,000	897.00	2,000	1,000
544.4530.523850.00	Contract Labor	-	5,000	-	5,000	-
544.4530.531100.00	Erosion Control Supplies	97,517.81	100,000	64,698.46	150,000	50,000
544.4530.531100.01	Supplies	-	-	-	30,000	30,000
544.4530.531220.01	Utilities - Water/Natural Gas	-	300	-	300	-
544.4530.531230.00	Utilities - Electricity	5,814.52	5,500	4,619.32	5,500	-
544.4530.531600.00	Supplies - Small Equipment	-	-	-	8,000	8,000
544.4530.531270.00	Fuel	127,418.96	157,000	117,635.07	150,000	(7,000)
544.4530.551100.00	Indirect Cost Allocation	462,444.00	462,440	462,440.00	462,440	-
544.4530.551101.02	Customer Svc Allocation Exp	72,018.80	92,690	92,690.00	92,690	-
544.4530.571003.00	DNR-Solid Waste Disposal Fees	46,675.78	50,000	49,641.90	56,700	6,700
544.4530.571009.01	Closure/Post Closure Expense	1,817,949.74	355,200	733,478.79	623,705	268,505
544.4530.571009.02	Landfill Capital Set-Aside Expense	-	-	-	340,203	340,203
544.4530.574000.00	Bad Debt Expense	(13,472.17)	-	-	-	-
544.4520.574000.00	Bad Debt Expense	8,625.18	-	-	-	-
Total Operating Expenses		**4,349,327.77**	**3,144,220**	**3,038,155.79**	**3,764,670**	**620,450**

SWCD Landfill Fund

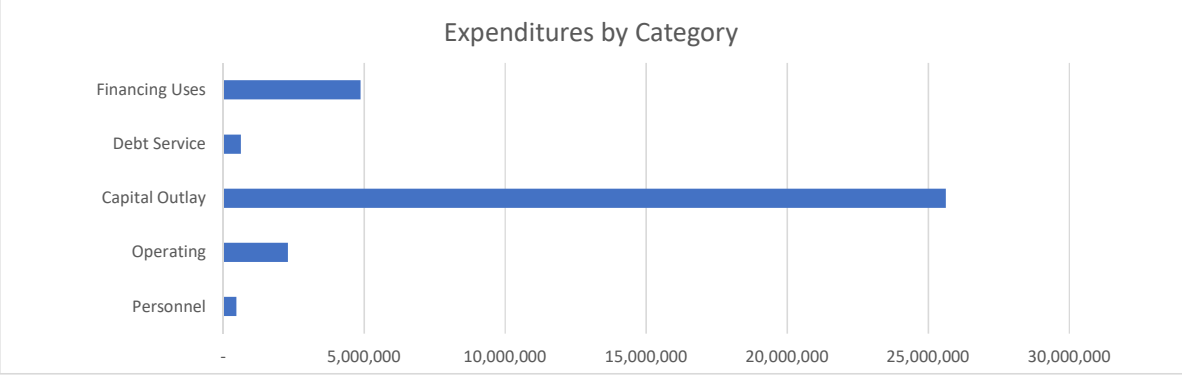
GL Number	Description	2022-23 Activity	2023-24 Amended Budget	2023-24 Activity	2024-25 Approved Budget	Variance 2025 over 2024
Capital Outlay						
544.4530.541100.00	C/Outlay-Sites	-	1,029,000	1,033,700.19	-	(1,029,000)
544.4530.541200.00	C/Outlay - Site Improvement	43,259.00	100,000	38,493.14	-	(100,000)
544.4530.542100.00	Machinery	-	12,000	11,492.00	-	(12,000)
544.4530.542100.00-PL101	Machinery-Heavy Equipment	-	1,282,000	610,287.35	-	(1,282,000)
544.4530.542200.00	C/Outlay - Vehicles	-	-	-	70,000	70,000
544.4530.542500.00	C/Outlay - Equipment	-	-	-	200,000	200,000
544.4530.561000.00	Depn/Capital Replmt - Buildings	1,415.94	1,420	1,419.96	1,420	-
544.4530.561000.01	Depn/Capital Replmt-Equipment	76,337.70	33,780	33,780.00	33,780	-
544.4530.561000.04	Depn/Capital Replmt-Subtitle D Pit	82,122.86	82,000	64,749.92	44,224	(37,776)
544.4530.561000.09	Depn/Capital Vehicles	181,837.58	144,550	144,549.96	380,000	235,450
544.4530.561000.10	Depn/Capital Site Improvements	183,620.55	14,070	14,070.00	14,070	-
Total Capital Outlay		**568,593.63**	**2,698,820**	**1,952,542.52**	**743,494**	**(1,955,326)**
Totals for Dept 4530 - Landfill		**5,370,163.15**	**6,298,850**	**5,381,528.73**	**4,959,329**	**(1,339,521)**
Financing Uses						
544.8002.611000.00	Transfer Out - Cap Proj Fd Debt Service	106,000.00	27,500	27,500.00	-	(27,500)
544.8002.611000.17	Operating Xfer Out-General/KTB	-	-	-	2,500	2,500
544.8002.512400.00	Retirement	38,325.96	30,790	30,789.96	30,790	-
Total Financing Uses		**144,325.96**	**58,290**	**58,289.96**	**33,290**	**(25,000)**
Total Appropriations		**5,514,489.11**	**6,357,140**	**5,439,818.69**	**4,992,619**	**(1,364,521)**
Net of Revenues/Appropriations		**(1,280,548.57)**	**-**	**(985,582.56)**	**-**	**-**

Capital Projects/Grants Summary

Revenues by Fund & Category	Taxes	Inter governmental	Contributions & Donations	Investment Income	Financing Sources	Total
ARPA				155,000	3,920,751	4,075,751
TSPLOST	325,200			54,000	750,000	1,129,200
Multiple Grants		9,626,892	250,000		900,000	10,776,892
Hotel-Motel	2,000,000			140,000	754,284	2,894,284
SPLOST				30,000	1,100,000	1,130,000
SPLOST V				84,000	1,552,500	1,636,500
SPLOST VI	2,000,000			200,000	6,411,500	8,611,500
SPLOST VII	2,000,000			200,000		2,200,000
CDBG Grant		790,945				790,945
Capital Projects				139,300	481,550	620,850
Total	**6,325,200**	**10,417,837**	**250,000**	**1,002,300**	**15,870,585**	**33,865,922**



Expenditures by Fund & Category	Personnel	Operating	Capital Outlay	Debt Service	Financing Uses	Total
ARPA	431,285		3,157,466		487,000	4,075,751
TSPLOST			1,129,200			1,129,200
Multiple Grants	30,000	462,000	10,284,892			10,776,892
Hotel-Motel		1,835,000	335,000		724,284	2,894,284
SPLOST			1,000,000		130,000	1,130,000
SPLOST V			1,152,500		484,000	1,636,500
SPLOST VI			7,769,763		841,737	8,611,500
SPLOST VII					2,200,000	2,200,000
CDBG Grant			790,945			790,945
Capital Projects			-	620,850		620,850
Total	**461,285**	**2,297,000**	**25,619,766**	**620,850**	**4,867,021**	**33,865,922**

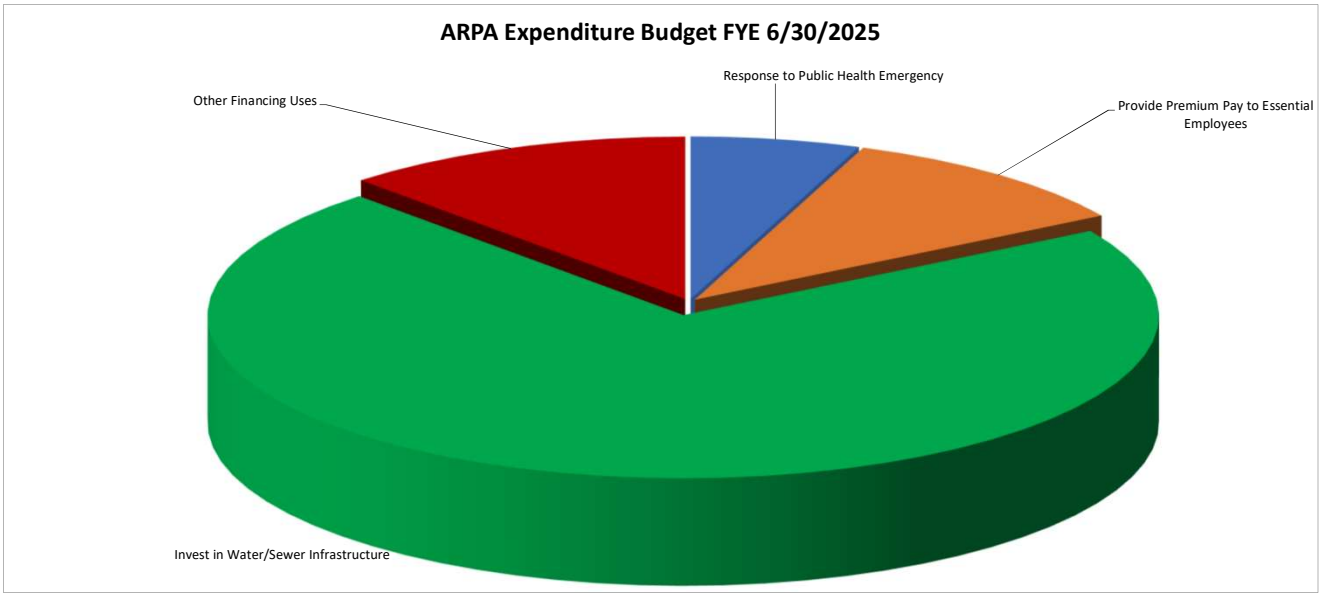


ARPA (7/1/2021- 12/31/2024)

ARPA Fund Bal. as of 3/31/2024	$ 1,234,157

Project	ARPA Funds	Prior Yr. Expendures	Current Yr. Expenditures	Capital Outlay Budget 2025	Total Expenditures	ARPA Remaining
Response to Public Health Emergency	$ 626,840	$ 386,299	$ 549,820	$ 235,000	$ 1,171,119	$ (544,279)
Address Negative Impacts of COVID	$ 366,674	$ 609,020	$ -	$ -	$ 609,020	$ (242,346)
Provide Premium Pay to Essential Employees	$ 1,294,407	$ 800,188	$ 656,572	$ 431,285	$ 1,888,046	$ (593,639)
Invest in Water/Sewer Infrastructure	$ 7,770,000	$ -	$ 1,321,285	$ 2,922,466	$ 4,243,751	$ 3,526,249
Other Financing Uses	$ 261,678	$ -	$ 2,651,460	$ 487,000	$ 3,138,460	$ (2,876,782)
Totals	$ 10,319,598	$ 1,795,507	$ 5,179,137	$ 4,075,751	$ 11,050,395	$ (730,797)

	ARPA Capital Outlay Budget	%
ARPA Capital Outlay		
Response to Public Health Emergency	235,000	6%
Provide Premium Pay to Essential Employees	431,285	11%
Invest in Water/Sewer Infrastructure	2,922,466	72%
Other Financing Uses	487,000	12%
Total ARPA Capital Outlay Budget	**$ 4,075,751**	**100.0%**



American Rescue Plan Act (ARPA)

GL Number	Description	2022-23 Activity	2023-24 Amended Budget	2023-24 Activity	2024-25 Approved Budget	Variance 2025 over 2024
Estimated Revenues						
230.0000.332100.00	ARP Act of 2021 Revenue	1,006,955.38	-	-	-	-
230.0000.332100.01	ARPA Water/Sewer Infrastructure Grant	-	3,770,000	1,027,633.28	-	(3,770,000)
230.0000.361000.00	Interest Income	130,545.06	180,000	117,043.41	155,000	(25,000)
230.0000.390001.00	Fund Balance	-	3,066,460	-	3,920,751	854,291
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		**1,137,500.44**	**7,790,830**	**1,144,676.69**	**4,075,751**	**(3,715,079)**
Appropriations						
Personnel						
230.1500.511000.00-COVID	Administrative Pay For COVID Illness	13,841.72	-	-	-	-
230.1500.511100.00-COVID	Pay Supplement For COVID Impact	-	-	206,266.22	206,132	206,132
230.1500.521200.00-ARPPP	Premium Pay For Essential Employees	250,675.43	384,370	-	-	(384,370)
230.3223.511000.00-ARPPD	Rehire Police Officer Prepandemic Level	323,071.92	-	235,970.76	117,985	117,985
230.3500.511000.00-ARFFD	Rehire Fire Fighters to Prepandemic level	-	-	214,335.48	107,168	107,168
230.1500.521200.00-ARPFD	Premium Pay Essential-Fire Dept	319,907.04			-	
Total Personnel		**907,496.11**	**384,370**	**656,572.46**	**431,285**	**46,915**
Capital Outlay						
230.1500.531700.00-ARPXM	City Christmas Decorations	-	-	143,883.77	-	-
230.1500.541400.00-GPK02	C/O Playrground Equipment Fulwood Pk	-	140,000	-	-	(140,000)
230.1500.541400.00-ARPOB	C/Outlay - Outer Banks Trail Project	-	-	7,162.50	-	-
230.1500.542500.00-ARPFP	Park Improvements	99,459.27	345,000	405,936.21	235,000	(110,000)
230.4330.541400.00	ARPA Sewer Infrastructure Projects	-	1,575,000	-	1,575,000	-
230.4410.541400.00	ARPA Water Infrastructure Projects	-	472,438	-	649,438	177,000
230.4410.541400.00-AWTR1	ARPA Water Main Repl-Popco	-	1,545,562	1,321,284.81	698,028	(847,534)
230.4410.541400.22-ARPCH	Church Lane-4th-6th, Galvanized	-	32,000	-	-	(32,000)
230.4410.541400.22-ARPPE	Pecan St.- Central-King, Water	-	145,000	-	-	(145,000)
Total Capital Outlay		**99,459.27**	**4,255,000**	**1,878,267.29**	**3,157,466**	**(1,097,534)**
Financing Uses						
230.8000.611000.17	Oper Xfer Out-Rev Loss-Gen Fund	-	2,651,460	2,651,460.00	-	(2,651,460)
230.9000.626000.01	Contingency	-	500,000	-	487,000	(13,000)
Total Financing Uses		**-**	**3,151,460**	**2,651,460.00**	**487,000**	**(2,664,460)**
Total Appropriations		**1,006,955.38**	**7,790,830**	**5,186,299.75**	**4,075,751**	**(3,715,079)**
Net of Revenues/Appropriations		**130,545.06**	**-**	**(4,041,623.06)**	**-**	**-**

TSPLOST

GL Number	Description	2022-23 Activity	2023-24 Amended Budget	2023-24 Activity	2024-25 Approved Budget	Variance 2025 over 2024
Estimated Revenues						
235.0000.313400.00	TSPLOST Revenue	339,910.43	325,200	296,841.44	325,200	-
235.0000.361000.00	Interest Income	28,542.24	21,600	51,949.81	54,000	32,400
235.0000.390001.00	Fund Balance Unreserved	-	460,000	-	-	(460,000)
235.0000.391001.00-PLM23	Fund Balance-LMIG 23 Match	-	750,000	-	750,000	-
Total Estimated Revenues		**368,452.67**	**1,556,800**	**348,791.25**	**1,129,200**	**(427,600)**
Appropriations						
Dept 4100 - Public Works						
235.4100.541500.00-RDG22	Commerce Way/ Goodrich Alley Development	64,747.75	-	-	-	-
Totals for Dept 4100 - Public Works		**64,747.75**	**-**	**-**	**-**	**-**
Dept 4210 - Streets						
235.4210.541400.00-PLM22	LMIG 22 Matching Funds	176,381.98	-	-	-	-
235.4210.541400.00-PLM23	LMIG Paving Projects FY 2023 Funds	-	750,000	-	750,000	-
235.4210.579003.00	Contingency Reserved	-	806,800	14,762.50	379,200	(427,600)
Totals for Dept 4210 - Streets		**176,381.98**	**1,556,800**	**14,762.50**	**1,129,200**	**(427,600)**
Total Appropriations		**241,129.73**	**1,556,800**	**14,762.50**	**1,129,200**	**(427,600)**
Net of Revenues/Appropriations		**127,322.94**	**-**	**334,028.75**	**-**	**-**

Grants Summary

GL Number	Description	2024-25 Approved Budget
ARPA - Wastewater Plant & Lift Station Improvements		
Revenues		
230.0000.390001.00	Fund Balance	2,224,438
330.1501.337100.00	SPLOST VI Revenue - City	2,000,000
505.0000.390002.02	Use of Fund Balance S/F-Reserves	1,996,861
515.0000.390002.02	Use of Fund Balance S/F-Reserves	80,000
		6,301,299
Expenses		
230.4330.541400.00	ARPA Sewer Infrastructure Projects	1,575,000
230.4410.541400.00	ARPA Water Infrastructure Projects	649,438
330.4250.541400.00-P6004	Stormwater Maintenance & Rehab	925,000
325.4330.541400.00-P6008	Sewer Improvements-ARPA Grant Match	1,025,000
505.4410.541400.00-P6009	ARPA Water Improvements Match	2,046,861
515.4700.541400.00-ARPGI	GIS Mapping Project-ARPA Grant	80,000
		6,301,299

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.

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. This is a multi year grant.

The purpose of this grant is to provide resources for housing rehabilitation of owner-occupied single family homes.

Grants Summary

GL Number	Description	2024-25 Approved 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
		1,000,000
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		
250.0000.390002.02-PLM24	Use of Fund Balance-LMIG 24	250,000
330.0000.390001.02	Fund Balance	1,202,763
		1,452,763
Expenses		
250.4100.541400.00-PLM24	LMIG 2024	250,000
330.4100.541400.00-PLM24	LMIG 2024	1,202,763
		1,452,763

Grant has been awarded and received. Includes matching SPLOST VI funding

Projects: Chestnut Ave, Old Creed Rd, Pinebrook Dr, Kay St, Pineview Ave, Newton Dr, Sussex Dr, Sanders Dr, Berry Ln, Martin Dr, 6th St, Carolina Dr, Alabama Dr, Penn Pl, Lake Dr, Donaldson St, Central Ave, Poplar St, Cypress Ave, Hartley Ave, Hickory Dr, Walnut Dr, Birch Dr, Magnolia Dr, Virginia Ave, Stephan Ct, Love Ave, Victor Dr, Tyson Ave, Belmont Ave

LMIG 2024-Supplemental		
Revenues		
250.4100.334310.02-PL24S	LMIG 2024 Supplemental Funding	333,771
		333,771
Expenses		
250.4100.541400.00-PL24S	LMIG 24 Supplemental Funding	333,771
		333,771

Grant is anticipated to be awarded by June, 2024. No match required. Projects to be determined.

Grants Summary

GL Number	Description	2024-25 Approved Budget
LMIG 2025		
Revenues		
250.4100.334310.02-PLM25	LMIG GDOT Program Rev-2025	250,000
		250,000
Expenses		
250.4100.541400.00-PLM25	LMIG 2025 Proj Expenses	250,000
		250,000
Grant anticipated to be awarded February, 2025. Projects to be determined.		
LMIG Safety Action Plan Grant		
Revenues		
250.0000.390002.02-LMSAP	Use of Fund Balance-LMSAP	360,000
		360,000
Expenses		
250.4100.541400.00-LMSAP	C/O - 2023 LMIG SAP Grant	360,000
		360,000
Grant has been awarded and funds have been received. *The purpose of this grant is to fund road striping on the following roads: 8th Street, Ferry Lake Road, Fulwood Road, 40th Street, Love Avenue, Magnolia Drive, 16th Street, 18th Street, Park Avenue, and 11th Street*		
TIA Grant - McCormick Dr Widening and Realignment		
Revenues		
250.4100.334310.02-TIA01	TIA Grant Reimbursements-TIA01	3,500,000
		3,500,000
Expenses		
250.4100.541400.00-TIA01	Infrastructure-TIA01	3,500,000
		3,500,000
Grant has been awarded.		
TIA Grant - 12th St at Prince Ave Intersection Improvements		
Revenues		
250.4100.334310.02-TIA02	TIA Grant Reimbursements-TIA02	2,285,500
		2,285,500
Expenses		
250.4100.541400.00-TIA02	Infrastructure-TIA02	2,285,500
		2,285,500
Grant has been awarded.		

Grants Summary

GL Number	Description	2024-25 Approved Budget
TIA Grant - 18th St Ditch Bridge Replacements (5 Culverts)		
Revenues		
250.4100.334310.02-TIA03	TIA Grant Reimbursements-TIA03	1,869,400
		1,869,400
Expenses		
250.4100.541400.00-TIA03	Infrastructure-TIA03	1,869,400
		1,869,400
Grant has been awarded.		
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 2024-2025 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 2024-2025 fiscal year.		
2023 Patrick Leahy Bulletproof Vest Partnership 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 has been applied for. *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.*		

Grants Summary

GL Number	Description	2024-25 Approved Budget
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

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.

GA Forestry Commission - Trees Across Georgia Grant		
Revenues		
250.0000.331100.00-G-TAG	Fed Grant Rev-TAG Grant	173,795
		173,795
Expenses		
250.4100.511100.00-G-TAG	Salaries	58,480
250.4100.521200.00-G-TAG	Professional Svcs	55,700
250.4100.523400.00-G-TAG	Printing	4,000
250.4100.523500.00-G-TAG	Travel	2,000
250.4100.523700.00-G-TAG	Training	2,000
250.4100.531100.00-G-TAG	Supplies	49,815
250.4100.531700.00-G-TAG	Other	1,800
		173,795

This grant has been awarded. It is a multi year grant.

FEMA - HGMP Generator Grant		
Revenues		
250.0000.331100.00-P0153	HGMP 4400 Generator Grant	762,426
505.0000.390002.02	Use of Fund Balance S/F-Reserves	22,344
506.0000.390002.02	Use of Fund Balance S/F-Reserves	112,203
		896,973
Expenses		
250.4330.541400.00-P0153	HGMP 4400 Generator Grant-Sewer	635,809
250.4410.541400.00-P0153	HGMP 4400 Generator Grant	126,617
505.4410.541400.25-P0153	HMGP 4400- Harrison Well Generator	22,344
506.4330.541400.00-P0153	HGMP4400 Generator Project	112,203
		896,973

This grant has been awarded. The purpose is to acquire and install generators at the wastewater treatment plant, as well as lift stations and wells.

Grants Summary

GL Number	Description	2024-25 Approved Budget
Tourism Grant-Fulwood Park Playground #2		
Revenues		
250.0000.371000.00-ARPFP	Tift Tourism Grant-Parks	250,000
275.0000.390001.00	Fund Balance Unreserved	250,000
		500,000
Expenses		
250.1500.542500.00-ARPFP	Park Equipment-Tourism Grant	250,000
275.1500.542500.00-ARPFP	Park Upgrades	250,000
		500,000

This grant has been applied for and is expected to be awarded in May, 2024 for the purpose of replacing the older playground at Fulwood Park.

Multiple Grant Fund

GL Number	Description	2022-23 Activity	2023-24 Amended Budget	2023-24 Activity	2024-25 Approved Budget	Variance 2025 over 2024
Estimated Revenues						
Dept 0000						
Intergovernmental						
250.0000.331100.00-G-TAG	Fed Grant Rev-TAG Grant	-	-	-	173,795	173,795
250.0000.331100.00-P0153	HGMP 4400 Generator Grant	-	-	-	762,426	762,426
250.0000.331300.00-G0827	CHIP Grant Revenue	-	400,000	24,900.00	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)
250.0000.334310.10-RDG22	DCA-Rural Dev Grant 22DG	-	955,140	876,540.00	-	(955,140)
250.1540.371000.00-GWELL	LGRMS Wellness Grant	9,000.00	10,000	9,000.00	10,000	-
250.3223.334110.00-GBDAR	Body Armor Police	18,839.18	17,000	-	17,000	-
250.3223.334110.05-GRM09	LGRMS - GMA Safety & Liab Mgmt Grant	9,104.77	10,000	-	10,000	-
250.3500.334110.05	LGRMS - GMA Safety&Liab Mgmt Grant	7,554.92	10,000	-	10,000	-
250.4100.334310.02-LMSAP	2023 LMIG Safety Action Plan Grant (SAP)	-	-	360,000.00	-	-
250.4100.334310.02-PL24S	LMIG 2024 Supplemental Funding	-	-	333,775.57	333,771	333,771
250.4100.334310.02-PLM23	LMIG 2023	249,809.13	-	-	-	-
250.4100.334310.02-PLM24	LMIG GaDOT Program 2024	-	250,000	269,512.62	-	(250,000)
250.4100.334310.02-PLM25	LMIG GDOT Program Rev-2025	-	-	-	250,000	250,000
250.4100.334310.02-TIA01	TIA Grant Reimbursements-TIA01	-	-	21,000.00	3,500,000	3,500,000
250.4100.334310.02-TIA02	TIA Grant Reimbursements-TIA02	-	-	-	2,285,500	2,285,500
250.4100.334310.02-TIA03	TIA Grant Reimbursements-TIA03	-	-	29,750.00	1,869,400	1,869,400
250.7636.389000.00	DNR EPD Tire Amnesty Grt Revenue	-	5,000	-	5,000	-
Total Intergovernmental		**294,308.00**	**5,057,140**	**1,938,193.19**	**9,626,892**	**4,569,752**
Investment income						
250.7310.361000.00-G0019	Interest	0.08	-	-	-	-
Total Investment Income		**0.08**	**-**	**-**	**-**	**-**
Contributions & Donations						
250.0000.371000.00-ARPFP	Tift Tourism Grant-Parks	-	250,000	250,000.00	250,000	-
Total Contributions & Donations		**-**	**250,000**	**250,000.00**	**250,000**	**-**
Other Financing Sources						
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	-
250.0000.390002.02-LMSAP	Use of Fund Balance-LMSAP	-	-	-	360,000	360,000
250.0000.390002.02-PLM24	Use of Fund Balance-LMIG 24	-	-	-	250,000	250,000
250.0000.391000.01	Transfer In-General Fd	-	-	2,000.00	-	-
Total Other Financing Sources		**-**	**320,000**	**2,000.00**	**900,000**	**580,000**
Total Estimated Revenues		**294,308.08**	**5,627,140.00**	**2,190,193.19**	**10,776,892.00**	**5,149,752.00**

Multiple Grant Fund

GL Number	Description	2022-23 Activity	2023-24 Amended Budget	2023-24 Activity	2024-25 Approved Budget	Variance 2025 over 2024
Appropriations						
Dept 1500 - General Government Admin						
250.1500.521200.01-RDG22	Legal	-	2,000	-	-	(2,000)
250.1500.521200.00-RDG22	Engineering Fees-RDG22	-	-	20,769.75	-	-
250.1500.523200.00-RDG22	Commerce Way- Site Preparation	-	70,000	70,000.00	-	(70,000)
250.1500.523200.01-RDG22	Commerce Way-Water Infrastructure	-	76,600	78,600.00	-	(76,600)
250.1500.523200.02-RDG22	Commerce Way-Drainage	-	151,100	151,100.00	-	(151,100)
250.1500.523200.03-RDG22	Commerce Way-Streets, Parking	-	406,450	254,300.00	-	(406,450)
250.1500.523200.04-RDG22	Commerce Way- Sidewalks	-	140,850	120,850.00	-	(140,850)
250.1500.523200.05-RDG22	Commerce Way- Other	240.00	108,140	60,000.00	-	(108,140)
250.1500.542500.00-ARPFP	Park Equipment-Tourism Grant	-	250,000	250,000.00	250,000	-
250.1500.541400.00-GPK02	C/O Playground Equipment	-	410,000	-	-	(410,000)
Totals for Dept 1500 - General Government Admin		**240.00**	**1,615,140**	**1,005,619.75**	**250,000**	**(1,365,140)**
Dept 1540 - Human Resources						
250.1540.512900.00-GWELL	LGRMS Wellness Grant	5,926.97	10,000	5,447.04	10,000	-
250.1540.531100.00-COVID	Supplies - COVID	768.46	-	-	-	-
Totals for Dept 1540 - Human Resources		**6,695.43**	**10,000**	**5,447.04**	**10,000**	**-**
Dept 3223 - Police Dept						
250.3223.512900.00	Uniforms-Body Armor/Cams	709.50	-	-	-	-
250.3223.531100.17-GBDAR	Body Armor Police	9,250.00	17,000	15,385.00	17,000	-
250.3223.542500.00-GGAP1	C/Outlay - Formulytics Software	-	-	60,000.00	-	-
250.3223.614000.09-GRM09	LGRMS	8,933.72	10,000	-	10,000	-
Totals for Dept 3223 - Police Dept		**18,893.22**	**27,000**	**75,385.00**	**27,000**	**-**
Dept 3500 - Fire Dept						
250.3500.542200.00-GAF01	C/O Vehicles-Fire Dept	-	620,000	-	-	(620,000)
250.3500.614000.09	LGRMS - Grant	7,554.92	10,000	3,123.62	10,000	-
Totals for Dept 3500 - Fire Dept		**7,554.92**	**630,000**	**3,123.62**	**10,000**	**(620,000)**
Dept 4100 - Public Works Dept						
250.4100.511100.00-G-TAG	Salaries	-	-	-	58,480	58,480
250.4100.521200.00-G-TAG	Professional Svcs	-	-	-	55,700	55,700
250.4100.523400.00-G-TAG	Printing	-	-	-	4,000	4,000
250.4100.523500.00-G-TAG	Travel	-	-	-	2,000	2,000
250.4100.523700.00-G-TAG	Training	-	-	-	2,000	2,000
250.4100.531100.00-G-TAG	Supplies	-	-	-	49,815	49,815
250.4100.531700.00-G-TAG	Other	-	-	-	1,800	1,800
250.4100.541400.00-PL24S	LMIG 24 Supplemental Funding	-	-	-	333,771	333,771
250.4100.541400.00-PLM21	LMIG 2021 Project	10,110.49	-	-	-	-
250.4100.541400.00-PLM22	LMIG 2022	242,616.72	-	-	-	-
250.4100.541400.00-PLM23	LMIG 2023	-	250,000	-	250,000	-
250.4100.541400.00-PLM24	LMIG 2024	-	250,000	-	250,000	-
250.4100.541400.00-PLM25	LMIG 2025 Proj Expenses	-	-	-	250,000	250,000
250.4100.541400.00-LMSAP	C/O - 2023 LMIG SAP Grant	-	-	12,000.00	360,000	360,000
250.4100.541400.00-TIA01	Infrastructure-TIA01	-	-	21,000.00	3,500,000	3,500,000
250.4100.541400.00-TIA02	Infrastructure-TIA02	-	-	-	2,285,500	2,285,500
250.4100.541400.00-TIA03	Infrastructure-TIA03	-	-	29,750.00	1,869,400	1,869,400
250.4100.541400.10	Ga Tree Releaf Grant Expenditures	-	-	14,260.00	-	-
Totals for Dept 4100 - Public Works Dept		**252,727.21**	**500,000**	**77,010.00**	**9,272,466**	**8,772,466**

Multiple Grant Fund

GL Number	Description	2022-23 Activity	2023-24 Amended Budget	2023-24 Activity	2024-25 Approved Budget	Variance 2025 over 2024
Dept 4330 - Sewer						
250.4330.541400.00-GWS01	C/O Sewer Infrastructure	-	1,200,000	-	-	(1,200,000)
250.4330.541400.00-P0153	HGMP 4400 Generator Grant	-	-	-	635,809	635,809
Totals for Dept 4330 - Sewer		**-**	**1,200,000**	**-**	**635,809**	**(564,191)**
Dept 4410 - Water-City Only						
250.4410.541400.00-GWS01	C/O Water Infrastructure	-	1,200,000	-	-	(1,200,000)
250.4410.541400.00-P0153	HGMP 4400 Generator Grant	-	-	-	126,617	126,617
Totals for Dept 4410 - Water-City Only		**-**	**1,200,000**	**-**	**126,617**	**(1,073,383)**
Dept 7310 - CHIP Grants						
250.7310.571000.23-G0827	CHIP 2023 - Downpayment/Closing Cost Ast	-	440,000	24,900.00	440,000	-
Totals for Dept 7310 - CHIP Grants		**-**	**440,000**	**24,900.00**	**440,000**	**-**
Dept 7636 - DNR Tire Recycling Grant						
250.7636.522110.00	DNR EPD Tire Amnesty Grant	-	5,000	2,629.00	5,000	-
Totals for Dept 7636 - DNR Tire Recycling Grant		**-**	**5,000**	**2,629.00**	**5,000**	**-**
Total Appropriations		**286,110.78**	**5,627,140**	**1,194,114.41**	**10,776,892**	**5,149,752**
Net of Revenues/Appropriations - Fund 250		**8,197**	**-**	**996,079**	**-**	**-**

Hotel-Motel Fund

GL Number	Description	2022-23 Activity	2023-24 Amended Budget	2023-24 Activity	2024-25 Approved Budget	Variance 2025 over 2024
Estimated Revenues						
275.0000.314100.00	Hotel - Motel Tax	1,611,717.12	1,500,000	1,818,548.11	2,000,000	500,000
275.0000.314100.05	Hotel-Motel Tax Product Development	265,420.25	243,000	-	-	(243,000)
275.0000.319900.00	Interest & Penalties	522.71	-	1,672.42	-	-
275.0000.361000.00	Interest Income	80,560.53	80,355	137,846.66	140,000	59,645
275.0000.389000.03	Tift Co I-75 Maintenance Reimbursement	7,500.00	7,500	7,500.00	7,500	-
275.0000.390001.00	Fund Balance Unreserved	-	-	-	746,784	746,784
Total Estimated Revenues		**1,965,720.61**	**1,830,855**	**1,965,567.19**	**2,894,284**	**1,063,429**
Appropriations						
Dept 1500 - General Government Admin						
Capital Outlay						
275.1500.542500.00-ARPFP	Park Upgrades	-	-	-	335,000	335,000
Total Capital Outlay		**-**	**-**	**-**	**335,000**	**335,000**
Totals for Dept 1500 - General Government Admin		**-**	**-**	**-**	**335,000**	**335,000**
Dept 7541 - Tourism & Economic Development						
Operating Expenses						
275.7541.531230.07	Electrical Expense - I-75 Lights	55,032.32	54,000	56,673.85	60,000	6,000
275.7541.541400.00-GPK01	Splashpark	-	-	-	500,000	500,000
275.7541.542500.00	C/Outlay - Equipment	-	-	10,184.90	135,000	135,000
275.7541.572000.00	Tifton - Tift County Tourism Board	806,217.13	750,000	722,509.14	865,000	115,000
275.7541.572005.00	Tourism Product Development	660,425.52	243,000	240,723.99	275,000	32,000
275.7541.579000.00	Contingency Unreserved	-	308,250	-	-	(308,250)
Total Operating Expenses		**1,521,674.97**	**1,355,250**	**1,030,091.88**	**1,835,000**	**479,750**
Financing Uses						
275.7541.611000.00	Transfer Out- Tift Theatre Fund	180,000.00	180,000	180,000.00	483,472	303,472
275.7541.611000.10	Transfer Out - G/F Main Street Program	129,000.00	196,675	-	209,447	12,772
275.7541.611000.11	Transfer Out- G/F Tourism & Econ Dev	-	98,930	-	31,364	(67,566)
Total Financing Uses		**309,000.00**	**475,605**	**180,000.00**	**724,284**	**248,679**
Totals for Dept 7541 - Tourism & Economic Development		**1,830,674.97**	**1,830,855**	**1,210,091.88**	**2,559,284**	**728,429**
Total Appropriations		**1,830,674.97**	**1,830,855**	**1,210,091.88**	**2,894,284**	**1,063,429**
Net of Revenues/Appropriations		**135,045.64**	**-**	**755,475.31**	**-**	**-**

SPLOST Fund

GL Number	Description	2022-23 Activity	2023-24 Amended Budget	2023-24 Activity	2024-25 Approved Budget	Variance 2025 over 2024
Estimated Revenues						
320.0000.361000.01	Interest Income - SPLOST IV - City	10,741.64	8,000	16,103.44	11,000	3,000
320.0000.361000.02	Interest Income - SPLOST IV - Joint	17,750.84	13,200	26,611.23	19,000	5,800
320.0000.390001.02	Fund Balance	-	1,078,750	-	1,100,000	21,250
Total Estimated Revenues		**28,492.48**	**1,099,950**	**42,714.67**	**1,130,000**	**30,050**
Appropriations						
320.0000.541400.00-CDB19	C/Outlay- Parking-Tap Fee Youth Bldg	58,060.00	-	-	-	-
320.0000.541400.00-P3301	C/Outlay - St/Sidewalk Imp - SPLOST3	31,170.43	-	897.50	-	-
320.0000.541400.00-P3304	C/Outlay - Sewer Syst Imp - SPLOST3	13,600.00	-	-	-	-
320.1500.541400.00	C/Outlay - Infrastructure-Parks	-	-	-	250,000	250,000
320.3500.541300.00	C/Outlay - Buildings	-	-	-	750,000	750,000
320.4100.579000.00	Contingency	-	17,450	-	130,000	112,550
320.4330.541400.00-P5047	WWTP Upgrades	-	1,082,500	10,382.63	-	(1,082,500)
Total Appropriations		**102,830.43**	**1,099,950**	**11,280.13**	**1,130,000**	**30,050**
Net of Revenues/Appropriations		**(74,337.95)**	**-**	**31,434.54**	**-**	**-**

SPLOST V

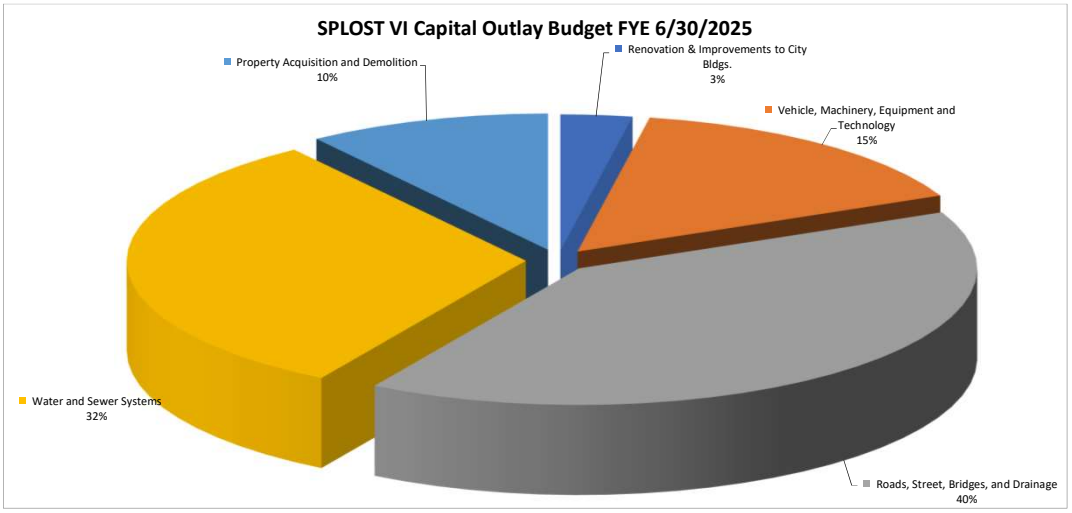
GL Number	Description	2022-23 Activity	2023-24 Amended Budget	2023-24 Activity	2024-25 Approved Budget	Variance 2025 over 2024
Estimated Revenues						
325.0000.361000.00	Interest Income	68,827.51	84,000	103,454.52	84,000	-
325.0000.390001.02	Fund Balance	-	705,000	-	1,552,500	847,500
325.0000.390001.03	Restricted FCF SPLOST V County	-	1,905,000	-	-	(1,905,000)
Total Estimated Revenues		**68,827.51**	**2,694,000**	**103,454.52**	**1,636,500**	**(1,057,500)**
Appropriations						
Dept 1535 - Management Information Systems						
325.1535.542500.00-P5452	Fiber Backbone Citywide	37,600.52	-	-	-	-
325.1535.542500.00-P5454	Server & System Upgrades	45,300.48	-	-	92,500	92,500
325.1535.542500.00-P5457	Networking Hardware	18,946.53	-	-	-	-
325.1535.542500.00-P5458	Computer and Hardware Repl	22,213.02	-	-	-	-
Totals for Dept 1535 - Management Information Systems		**124,060.55**	**-**	**-**	**92,500**	**92,500**
Dept 3500 - Fire						
325.3500.542200.00-P5006	C/O and Facilities Upgrades	97,168.15	150,000	72,970.63	-	(150,000)
Totals for Dept 3500 - Fire		**97,168.15**	**150,000**	**72,970.63**	**-**	**(150,000)**
Dept 4100 - Public Works						
325.4100.541400.00	C/O - Infrastructure	-	-	16,035.00	-	-
325.4100.541400.00-P0128	Traffic Signal Upgrades	7,481.25	-	3,823.75	-	-
325.4100.541400.00-P2215	Replace Siding - Fulwood Park Barn	26,100.00	-	-	-	-
325.4100.541400.00-RDG22	Commerce Way Project	-	-	291,040.00	-	-
325.4100.541500.00-P5050	Storm Water/Drainage Impvs	-	-	29,260.00	-	-
325.4100.541500.01-P2226	Storm Water- Fire Station/ Forrest Ave	5,000.00	-	-	-	-
Totals for Dept 4100 - Public Works		**38,581.25**	**-**	**340,158.75**	**-**	**-**
Dept 4330 - Sewer						
325.4330.541400.00-ARPGI	GIS Mapping for ARPA Projects-Match	29,829.60	-	-	-	-
325.4330.541400.00-P6008	Sewer Improvements-ARPA Grant Match	-	1,535,000	-	1,025,000	(510,000)
Totals for Dept 4330 - Sewer		**29,829.60**	**1,535,000**	**-**	**1,025,000**	**(510,000)**
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	-	974,000	-	484,000	(490,000)
Totals for Dept 8000 - Debt Service		**-**	**974,000**	**-**	**484,000**	**(490,000)**
Total Appropriations		**289,639.55**	**2,694,000**	**413,129.38**	**1,636,500**	**(1,057,500)**
Net of Revenues/Appropriations		**(220,812.04)**	**-**	**(309,674.86)**		**-**

SPLOST VI (1/1/2019- 12/31/2024)

SPLOST VI Fund Bal. as of 3/31/20243	$ 12,580,665

Project	Referendum	Projected-Amended	Prior Yr. Expendures	Current Yr. Expenditures	Capital Outlay Budget 2025	Total Expenditures	SPLOST VI Remaining
Renovation and improvements to city buildings	$ 1,200,000	$ 1,200,000	$ 526,329	$ 19,800	$ 250,000	$ 796,129	$ 403,871
Vehicle, machinery, equipment and technology	$ 3,500,000	$ 5,125,000	$ 1,560,333	$ -	$ 1,322,000	$ 2,882,333	$ 2,242,667
Road, street, bridge, drainage and parking	$ 9,000,000	$ 9,206,556	$ 2,547,491	$ 568,274	$ 3,469,500	$ 6,585,265	$ 2,621,291
Water and sewer system	$ 5,000,000	$ 5,000,000	$ 1,228,179	$ 168,731	$ 2,720,000	$ 4,116,910	$ 883,090
Property acquisition and demolition	$ 1,200,000	$ 1,620,000	$ 581,277	$ 500	$ 850,000	$ 1,431,777	$ 188,223
Totals	$ 19,900,000	$ 22,151,556	$ 6,443,609	$ 757,305	$ 8,611,500	$ 15,812,414	**$ 6,339,142**

	SPLOST VI Capital Outlay Budget	%
SPLOST VI Capital Outlay		
Renovation & Improvements to City Bldgs.	250,000	3%
Vehicle, Machinery, Equipment and Technology	1,322,000	15%
Roads, Street, Bridges, and Drainage	3,469,500	40%
Water and Sewer Systems	2,720,000	32%
Property Acquisition and Demolition	850,000	10%
Total SPLOST VI Capital Outlay Budget	**$ 8,611,500**	**100.0%**



SPLOST VI

GL Number	Description	2022-23 Activity	2023-24 Amended Budget	2023-24 Activity	2024-25 Approved Budget	Variance 2025 over 2024
Estimated Revenues						
330.1501.337100.00	SPLOST VI Revenue - City	3,977,349.67	3,900,000	3,476,816.13	2,000,000	(1,900,000)
330.0000.361000.00	Interest Income	247,322.61	264,000	471,443.83	200,000	(64,000)
330.0000.390001.02	Fund Balance	-	2,329,300	-	6,411,500	4,082,200
330.0000.390001.02-GWS01	Fund Balance-GWS01	-	600,000	-	-	(600,000)
Total Estimated Revenues		**4,224,672.28**	**7,093,300**	**3,948,259.96**	**8,611,500**	**1,518,200**
Appropriations						
Dept 1500 - General Government Admin						
330.1500.541200.10	Property Demolition	-	800,000	500.00	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	194,628.23	-	(297,700)
330.1500.541500.00	City Bldgs Improvements	19,902.00	-	-	-	-
330.1500.541500.00-CDB19	Youth Center- Bldg. Cost/ Arch. Fees	221,126.61	-	-	-	-
330.1500.541500.12	City Bldgs Improvements	27,695.21	-	19,800.00	-	-
Totals for Dept 1500 - General Government Admin		**268,723.82**	**1,227,700**	**214,928.23**	**930,000**	**(297,700)**
Dept 1535 - Management Information Systems						
330.1535.542500.00-P5454	Server & System Upgrades	80,851.06	-	-	112,500	112,500
330.1535.542500.00-P5457	Networking Hardware	-	-	-	55,000	55,000
330.1535.542500.00-P5458	Computers & Hardware	-	-	-	65,000	65,000
Totals for Dept 1535 - Management Information Systems		**80,851.06**	**-**	**-**	**232,500**	**232,500**
Dept 3223 - Police						
330.3223.541500.12	C/Outlay - City Bldgs Improvements	-	-	-	120,000	120,000
330.3223.542200.00-P0105	C/Outlay - Vehicles	290,143.08	-	-	-	-
330.3223.542500.00-P0174	C/Outlay - Equipment	-	-	-	37,000	37,000
330.3223.542500.00-P0175	C/Outlay - Equipment	-	-	-	98,100	98,100
Totals for Dept 3223 - Police		**290,143.08**	**-**	**-**	**255,100**	**255,100**
Dept 3500 - Fire						
330.3500.542200.00-PF104	C/Outlay - Vehicles	-	-	-	161,000	161,000
330.3500.542500.00	C/Outlay - Equipment	-	-	-	143,400	143,400
330.3500.542500.01	C/Outlay - Fire Dept- Truck	38,689.00	-	-	-	-
Totals for Dept 3500 - Fire		**38,689.00**	**-**	**-**	**304,400**	**304,400**
Dept 4100 - Public Works						
330.4100.521200.02-SP6AR	Engineering/ Admin ARPA Water	65,549.50	-	290,445.50	-	-
330.4100.521200.02-SP6CH	Engineering Fees	7,500.00	-	-	-	-
330.4100.541300.00-P6005	Facilities Upgrades & Maintenance	-	200,000	66,000.00	-	(200,000)
330.4100.541400.00-PLM21	LMIG 2021	21,436.06	-	-	-	-
330.4100.541400.00-PLM22	LMIG 2022	502,845.64	-	-	-	-
330.4100.541400.00-PLM24	LMIG 2024	-	-	-	1,202,763	1,202,763
330.4100.541400.00-WS110	Main Lane Storm Drainage	41,958.32	-	-	-	-
330.4100.541500.00-SP611	11th St Pipe Repair	9,167.24	-	-	-	-
330.4100.541500.00-SP69C	Drainage- 9th St. /Central	11,520.00	-	-	-	-
330.4100.541500.00-SP6BV	Brookvale Storm Drainage	13,800.00	-	-	-	-
330.4100.541500.00-SP6CB	Central Ave. Sidewalk Repair	-	-	17,200.00	-	-
330.4100.541500.13	Stormwater & Drainage Improvements	-	-	-	250,000	250,000
330.4100.541500.13-CDB19	Stormwater/ Drainage Youth Center	27,407.40	-	-	-	-
330.4100.541400.00-P6006	C/Outlay-Traffic Signals	-	-	-	250,000	250,000
330.4100.542500.00	C/Outlay - Equipment	37,301.48	-	-	-	-
330.4100.542500.00-P6002	C/Outlay - Equipment	-	-	-	650,000	650,000
Totals for Dept 4100 - Public Works		**738,485.64**	**200,000**	**373,645.50**	**2,352,763**	**2,152,763**
Dept 4250 - Stormwater						
330.4250.541400.00-P6004	Stormwater Maintenance & Rehab	-	925,000	-	925,000	-
Totals for Dept 4250 - Stormwater		**-**	**925,000**	**-**	**925,000**	**-**

SPLOST VI

GL Number	Description	2022-23 Activity	2023-24 Amended Budget	2023-24 Activity	2024-25 Approved Budget	Variance 2025 over 2024
Dept 4330 - Sewer						
330.4330.541400.00	Infrastructure - Sewer	-	-	-	500,000	500,000
330.4330.541400.00-GWS01	C/O Facilities Gr-Water Sewer	-	300,000	-	-	(300,000)
330.4330.541400.00-P5047	WWTP Upgrades	-	145,000	33,381.43	600,000	455,000
330.4330.541400.00-P6008	C/Outlay Sewer Improvements	-	-	-	510,000	510,000
330.4330.541400.00-SP6CR	Carpenter Rd/Crown Grp Ext	125,167.17	-	-	-	-
330.4330.541400.00-SP6CS	400 Central Ave Storm&Sewer Repair	64,820.00	-	7,400.00	-	-
330.4330.542500.22-SP6LI	Lift Station Improvements	-	-	-	360,000	360,000
330.4330.542500.22-SP6WW	WWTF Rehabilitation	-	-	-	750,000	750,000
Totals for Dept 4330 - Sewer		**189,987.17**	**445,000**	**40,781.43**	**2,720,000**	**2,275,000**
Dept 4410 - Water-City Only						
330.4410.541400.00	Water Infrastructure	190,500.00	-	28,500.00	-	-
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-PLM22	LMIG 2022-Replace Waterlines Before Pa	627,621.37	-	-	-	-
330.4410.541400.00-PWA21	Meter Replacement Projects	-	250,000	99,450.00	-	(250,000)
330.4410.541400.00-SP6CR	Carpenter Rd/Crown Grp Ext	105,857.80	-	-	-	-
330.4410.541400.00-WS110	Main Lane Upgrades- W/S	5,850.00	-	-	-	-
330.4410.541400.22-SP630	30th St.- Water Capacity Upgrade	-	250,000	-	-	(250,000)
330.4410.541400.22-SP6GI	Water Geolocation/ Meter Analysis	20,000.00	-	-	-	-
Totals for Dept 4410 - Water-City Only		**949,829.17**	**1,300,000**	**127,950.00**	**-**	**(1,300,000)**
Dept 7520 - URA						
330.7520.541200.10	Prop Acquisition & Demo-URA	-	-	-	50,000	50,000
Totals for Dept 7520 - URA		**-**	**-**	**-**	**50,000**	**50,000**
Dept 8000 - Other Financing Uses						
330.8000.579000.00	Contingency Unreserved	-	2,995,600	-	841,737	(2,153,863)
Totals for Dept 8000 - Other Financing Uses		**-**	**2,995,600**	**-**	**841,737**	**(2,153,863)**
Total Appropriations		**2,556,708.94**	**7,093,300**	**757,305.16**	**8,611,500**	**1,518,200**
Net of Revenues/Appropriations		**1,667,963.34**	**-**	**3,190,954.80**	**-**	**-**

SPLOST VII

GL Number	Description	2022-23 Activity	2023-24 Amended Budget	2023-24 Activity	2024-25 Approved Budget	Variance 2025 over 2024
Estimated Revenues						
335.0000.337100.00	SPLOST VII Revenue	-	-	-	2,000,000	2,000,000
335.0000.361000.00	Interest Income	-	-	-	200,000	200,000
Total Estimated Revenues		**-**	**-**	**-**	**2,200,000**	**2,200,000**
Appropriations						
Dept 9000 - Other Financing Uses						
335.9000.579000.00	Contingency	-	-	-	2,200,000	2,200,000
Totals for Dept 8000 - Other Financing Uses		**-**	**-**	**-**	**2,200,000**	**2,200,000**
Total Appropriations		**-**	**-**	**-**	**2,200,000**	**2,200,000**
Net of Revenues/Appropriations		**-**	**-**	**-**	**-**	**-**

CDBG Fund

GL Number	Description	2022-23 Activity	2023-24 Amended Budget	2023-24 Activity	2024-25 Approved Budget	Variance 2025 over 2024
Estimated Revenues						
340.0000.331000.00-CDB19	Grant Revenue - CDBG 19P-X-137-2-6165	126,612	-	-	790,945	790,945
Total Estimated Revenues		**126,612**	**-**	**-**	**790,945**	**790,945**
Appropriations						
CDBG19 - Youth Center						
340.1500.521200.02-CDB19	Administration Fees - CDBG19	25,000	-	-	-	-
340.1500.523200.00-CDB19	Contracts - Neighborhood Facility	31,288	-	-	-	-
Totals CDBG19 - Youth Center		**56,288**	**-**	**-**	**-**	**-**
CDBG 2024 - Housing						
340.4100.541400.00-CDB24	CDBG 2024	-	-	-	790,945	790,945
Totals Other Projects		**-**	**-**	**-**	**790,945**	**790,945**
Total Appropriations		**56,288**	**-**	**-**	**790,945**	**790,945**
Net of Revenues/Appropriations		**70,324**	**-**	**-**	**-**	**-**

Capital Projects Fund

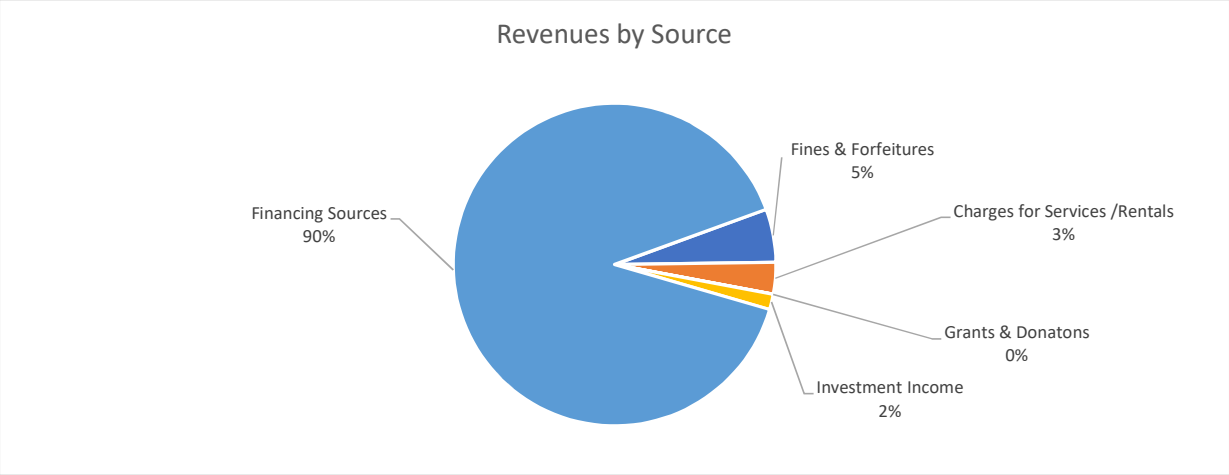
GL Number	Description	2022-23 Activity	2023-24 Amended Budget	2023-24 Activity	2024-25 Approved Budget	Variance 2025 over 2024
Estimated Revenues						
351.0000.361000.00	Interest Income	124,843.05	100,000	153,288.88	139,300	39,300
351.0000.361000.01	Miscellaneous	0.01	-	-	-	-
Total Investment and Miscellaneous Income		**124,843.06**	**100,000**	**153,288.88**	**139,300**	**39,300**
Other Financing Sources						
351.0000.391000.01-PFIN5	Transfer In -General Fin Sys	730,892.51	227,660	227,660.00	379,850	152,190
351.0000.391000.02-PFIN5	Transfer In -Water Fin Sys	63,000.00	63,000	63,000.00	55,000	(8,000)
351.0000.391000.03-PFIN5	Transfer In -Sewer Fin Sys	60,000.00	58,700	58,700.00	32,500	(26,200)
351.0000.391000.04-PFIN5	Transfer In -Gas Fin Sys	16,000.00	16,000	16,000.00	14,200	(1,800)
351.0000.391000.05-PFIN5	Transfer In -SWCD Fin Sys	106,000.00	27,500	27,500.00	-	(27,500)
Total Other Financing Sources		**975,892.51**	**392,860**	**392,860.00**	**481,550**	**88,690**
Total Estimated Revenues		**1,100,735.57**	**492,860**	**546,148.88**	**620,850**	**127,990**
Appropriations						
Dept 3223 - Police						
351.3223.542200.00-P0105	C/Outlay - GMA Police Units and Equip	12,428.00	-	-	-	-
Totals for Dept 3223 - Police		**12,428.00**	**-**	**-**	**-**	**-**
Dept 3500 - Fire						
351.3500.542200.00-PF104	Vehicle Replacement	36,745.00	-	606,971.00	-	-
351.3500.542200.01-PF106	C/Outlay - GMA SCBA Air Packs	131,025.00	-	-	-	-
Totals for Dept 3500 - Fire		**167,770.00**	**-**	**606,971.00**	**-**	**-**
Dept 4100 - Public Works						
351.4100.542100.00-P0135	Machinery & Equipment	-	-	186,206.69	-	-
Totals for Dept 4100 - Public Works		**-**	**-**	**186,206.69**	**-**	**-**
Dept 4330 - Sewer						
351.4330.542200.00-SWR0	C/Outlay - Vehicles	-	-	71,721.28	-	-
351.4330.542500.01	C/Outlay - Equipment	-	-	51,294.21	-	-
351.4330.542500.00-P0173	C/Outlay - Equipment (Jet Truck)	198,755.00	-	-	-	-
Totals for Dept 4330 - Sewer		**198,755.00**	**-**	**123,015.49**	**-**	**-**
Dept 4410 - Water-City Only						
351.4410.542200.00-P0149	C/Outlay - Vehicles	-	-	71,721.28	-	-
351.4410.542500.01	C/Outlay - Equipment	-	-	137,938.00	-	-
Totals for Dept 4410 - Water-City Only		**-**	**-**	**209,659.28**	**-**	**-**
Dept 4700 - Gas Operating						
351.4700.542500.01	C/Outlay - Equipment	-	-	54,188.00	-	-
Totals for Dept 4700 - Gas Operating		**-**	**-**	**54,188.00**	**-**	**-**
Dept 7450 - Community Development						
351.7450.542200.00	C/Outlay - Vehicles	33,416.00	-	-	-	-
Totals for Dept 7450 - Community Development		**33,416.00**	**-**	**-**	**-**	**-**

Capital Projects Fund

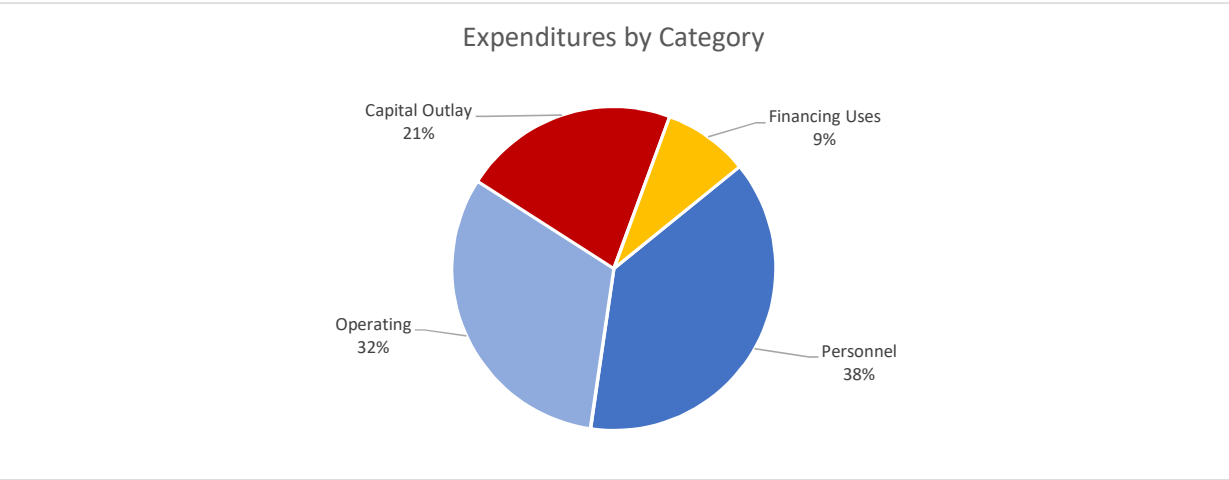
GL Number	Description	2022-23 Activity	2023-24 Amended Budget	2023-24 Activity	2024-25 Approved Budget	Variance 2025 over 2024
Dept 9000 - Other Financing Uses						
351.9000.581200.03	GMA Principal-Public Works	-	169,500	-	154,000	(15,500)
351.9000.581200.04	GMA Principal-SWCD	-	26,000	-	-	(26,000)
351.9000.581200.07	GMA Principal-Community Development	-	14,000	-	11,100	(2,900)
351.9000.581200.11	GMA Prin Payment - Fire Dept	-	31,500	-	197,000	165,500
351.9000.581200.13	GMA Prin Payment - Water Fund	-	59,000	-	52,400	(6,600)
351.9000.581200.14	GMA Prin Payment - Sewer Fund	-	56,000	-	30,750	(25,250)
351.9000.581200.15	GMA Prin Payment-Gas Fund	-	16,000	-	13,500	(2,500)
351.9000.581201.00	GMA Swap Payment Expense	101,424.08	100,000	125,695.09	137,100	37,100
351.9000.581202.00	GMA Regions Admin. Fee Expense	15,790.66	12,000	20,095.58	25,000	13,000
351.9000.582200.00	Interest Expense	-	8,860	-	-	(8,860)
Totals for Dept 9000 - Other Financing Uses		**117,214.74**	**492,860**	**145,790.67**	**620,850**	**127,990**
Total Appropriations		**529,583.74**	**492,860**	**1,325,831.13**	**620,850**	**127,990**
Net of Revenues/Appropriations		**571,152**	**-**	**(779,682)**	**-**	**-**

Other Funds Summary

Revenues by Fund & Category	Fines & Forfeitures	Charges for Services /Rentals	Grants & Donatons	Investment Income	Financing Sources	Total
Confiscated Assets	50,000					50,000
Opioid Settlements	14,200				37,400	51,600
Tift Theatre		30,000		15,000	483,472	528,472
Service Fund		8,500		3,500	564,959	576,959
Totals	**64,200**	**38,500**	**-**	**18,500**	**1,085,831**	**1,207,031**



Expenditures by Fund & Category	Personnel	Operating	Capital Outlay	Financing Uses	Total
Confiscated Assets		50,000			50,000
Opioid Settlements		51,600			51,600
Tift Theatre	45,938	119,162	260,000	103,372	528,472
Service Fund	414,462	162,497			576,959
Totals	**460,401**	**383,259**	**260,000**	**103,372**	**1,207,031**



Confiscated Assets

GL Number	Description	2022-23 Activity	2023-24 Amended Budget	2023-24 Activity	2024-25 Approved Budget	Variance 2025 over 2024
Estimated Revenues						
210.0000.351300.00	Confiscated Monies	11,135.80	50,000	7,046.55	50,000	-
210.0000.361000.00	Interest Income	156.78	-	-	-	-
Total Estimated Revenues		**11,292.58**	**50,000**	**7,046.55**	**50,000**	**-**
Appropriations						
Dept 3223 - Police						
Operating Expenses						
210.3223.531100.07	Supplies - Firing Range	-	1,000	3,727.35	1,000	-
210.3223.531100.28	Supplies - Confiscated Monies	19,731.42	42,200	26,285.48	42,200	-
210.3223.531100.29	District Attorney Fees 10%	1,300.60	6,800	443.21	6,800	-
Operating Expenses		**21,032.02**	**50,000**	**30,456.04**	**50,000**	**-**
Totals for Dept 3223 - Police		**21,032.02**	**50,000**	**30,456.04**	**50,000**	**-**
Net of Revenues/Appropriations		**(9,739.44)**	**-**	**(23,409.49)**	**-**	**-**

Local Governments' Share of Opioid Settlements

GL Number	Description	2022-23 Activity	2023-24 Amended Budget	2023-24 Activity	2024-25 Approved Budget	Variance 2025 over 2024
Estimated Revenues						
213.0000.351920.01	National Distributor Settlement	10,893.13	1,000	8,312.65	8,300	7,300
213.0000.351920.02	Janssen/J&J Settlement Revenue	29,962.59	5,000	886.95	900	(4,100)
213.0000.351920.03	Walmart Settlement	-	-	22,681.60	1,000	1,000
213.0000.351920.04	Walgreens Settlement	-	-	4,231.48	1,000	1,000
213.0000.351920.05	Teva Settlement	-	-	2,087.10	1,000	1,000
213.0000.351920.06	CVS Settlement	-	-	2,267.57	1,000	1,000
213.0000.351920.07	Allergan Settlement	-	-	4,061.34	1,000	1,000
213.0000.390001.04	Use of Fund Bal-Distributor Setlmt	-	10,900	-	8,660	(2,240)
213.0000.390001.05	Use of Fund Bal-Janssen Setlmt	-	29,600	-	28,740	(860)
Total Estimated Revenues		**40,855.72**	**46,500**	**44,528.69**	**51,600**	**5,100**
Appropriations						
Dept 3223 - Police						
Operating Expenses						
213.3223.531100.48	Supplies-Dist Opioid Settlmt	3,240.00	5,950	1,745.34	-	(5,950)
213.3223.531100.49	Supplies-Janssen Settlement	-	17,300	-	-	(17,300)
Operating Expenses		**3,240.00**	**23,250**	**1,745.34**	**-**	**(23,250)**
Totals for Dept 3223 - Police		**3,240.00**	**23,250**	**1,745.34**	**-**	**(23,250)**
Dept 3500 - Fire						
Operating Expenses						
213.3500.531100.48	Supplies-Dist Opioid Settlmt	-	5,950	719.40	-	(5,950)
213.3500.531100.49	Supplies-Janssen Settlement	-	17,300	-	-	(17,300)
213.3500.531101.01	Supplies-Dist Opioid Settlement	-	-	-	12,000	12,000
213.3500.531101.02	Supplies-Janssen Settlement	-	-	-	34,600	34,600
213.3500.531101.03	Supplies-Walmart Settlement	-	-	-	1,000	1,000
213.3500.531101.04	Supplies-Walgreens Settlement	-	-	-	1,000	1,000
213.3500.531101.05	Supplies-Teva Settlement	-	-	-	1,000	1,000
213.3500.531101.06	Supplies-CVS Settlement	-	-	-	1,000	1,000
213.3500.531101.07	Supplies-Allergan Settlement	-	-	-	1,000	1,000
Operating Expenses		**-**	**23,250**	**719.40**	**51,600**	**28,350**
Totals for Dept 3500 - Fire		**-**	**23,250**	**719.40**	**51,600**	**28,350**
Total Appropriations		**3,240.00**	**46,500**	**2,464.74**	**51,600**	**5,100**
Net of Revenues/Appropriations		**37,615.72**	**-**	**42,063.95**	**-**	**-**

Theatre Fund

GL Number	Description	2022-23 Activity	2023-24 Amended Budget	2023-24 Activity	2024-25 Approved Budget	Variance 2025 over 2024
Estimated Revenues						
Charges for Services						
555.0000.347300.00	Admission Fees	14,289.44	15,000	20,043.51	15,000	-
555.0000.347900.00	Concession Fees	4,183.95	3,000	6,482.53	6,000	3,000
Total Charges for Services		**18,473.39**	**18,000**	**26,526.04**	**21,000**	**3,000**
Other Revenue						
555.0000.331300.00-PTTH7	NPS Historic Preservation Grant	-	147,000	143,950.00	-	(147,000)
555.0000.361000.00	Interest Income	12,426.18	10,000	17,370.86	15,000	5,000
555.0000.371000.02	Donations - Private Sources	64.08	-	75.00	-	-
555.0000.371000.17-PTTH2	Donations-Fox Theatre Gr-22	70,000.00	-	-	-	-
555.0000.371000.17-PTTH5	Fox Theatre Grant-24	-	70,000	-	-	(70,000)
555.0000.371000.17-PTTH6	Donations-NonGovt Grants	-	50,000	-	-	(50,000)
555.0000.381000.01	Rental Fees	8,280.00	6,500	13,120.00	9,000	2,500
Total Other Revenue		**90,770.26**	**283,500**	**174,515.86**	**24,000**	**(259,500)**
Other Financing Sources						
555.0000.390002.03-PTTH5	Fund Balance-Fox Grant Match	-	70,000	-	-	(70,000)
555.0000.390002.03-PTTH6	Fund Balance-Grant Match Theatre	-	50,000	-	-	(50,000)
555.0000.391200.01	Oper T/R In-Hotel/Motel Fd	180,000.00	180,000	180,000.00	483,472	303,472
Total Other Financing Sources		**180,000.00**	**300,000**	**180,000.00**	**483,472**	**183,472**
Total Estimated Revenues		**289,243.65**	**601,500**	**381,041.90**	**528,472**	**(73,028)**

Theatre Fund

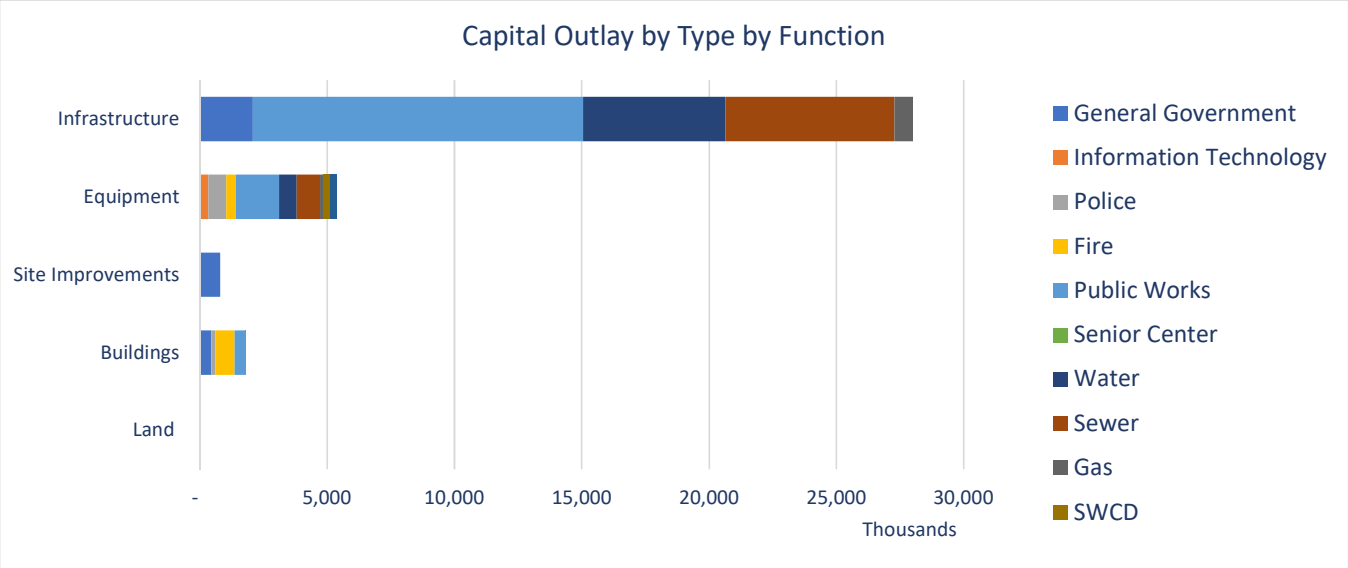
GL Number	Description	2022-23 Activity	2023-24 Amended Budget	2023-24 Activity	2024-25 Approved Budget	Variance 2025 over 2024
Appropriations						
Dept 6001 - Theatre						
Personnel						
555.6001.511100.00	Salaries	27,992.35	32,100	31,039.51	34,943	2,843
555.6001.511300.00	O/T - Extra Hours	4,203.19	3,490	6,198.55	5,000	1,510
555.6001.512100.00	Group Life Insurance	6.78	220	-	-	(220)
555.6001.512100.01	Group Health Insurance	6,209.00	9,950	1,610.00	-	(9,950)
555.6001.512200.00	Payroll Taxes	2,321.59	2,580	2,798.12	2,673	93
555.6001.512400.00	Retirement	13,464.04	5,090	5,090.04	3,173	(1,917)
555.6001.512700.00	Workers Comp Insurance	377.81	120	122.88	150	30
Total Personnel		**54,574.76**	**53,550**	**46,859.10**	**45,938**	**(7,612)**
Operating Expenses						
555.6001.521001.00	Temp Service	1,014.24	-	-	15,000	15,000
555.6001.521200.00	Professional Services	10,920.53	10,000	13,069.04	27,000	17,000
555.6001.521200.01-PTTH7	Legal	-	1,000	-	-	(1,000)
555.6001.522130.00	Contracted Professional Services	-	16,500	14,774.38	20,000	3,500
555.6001.522204.00	Maint & Repair - Equipment	7,121.12	1,960	403.53	5,000	3,040
555.6001.522206.01	Maint Repair - Building	10,213.74	8,000	2,290.95	8,000	-
555.6001.523100.01	Liability Insurance	3,064.12	3,080	2,867.75	3,542	462
555.6001.523200.00	Telephone	140.90	200	130.12	200	-
555.6001.523200.01	Communication/Internet	769.96	1,280	513.59	1,280	-
555.6001.523300.00	Advertising	1,142.26	6,000	7,134.52	10,000	4,000
555.6001.523500.00	Travel	448.78	1,000	290.18	1,000	-
555.6001.523600.00	Dues & Subscriptions	-	500	453.47	700	200
555.6001.523700.00	Training	230.00	1,000	750.00	1,000	-
555.6001.531100.00	Supplies-Office & General	5,770.01	7,240	6,845.84	6,240	(1,000)
555.6001.531100.45	Supplies - Sets & Props	11,328.64	27,500	24,657.66	28,000	500
555.6001.531220.01	Utilities - Water/Natural Gas	2,525.99	4,000	1,320.24	2,700	(1,300)
555.6001.531230.00	Utilities - Electricity	11,667.88	12,000	15,225.12	17,000	5,000
555.6001.531300.00	Supplies-Concession	6,250.33	6,000	5,617.25	6,000	-
555.6001.579000.00	Contingency	-	53,690	-	69,872	16,182
Total Operating Expenses		**72,608.50**	**160,950**	**96,343.64**	**222,534**	**61,584**
Capital Outlay						
555.6001.541300.00-PTTH5	Neon Light Replacements	-	140,000	-	-	(140,000)
555.6001.541300.00-PTTH6	Theatre Front Paint & Repairs (Ceramics)	-	100,000	-	100,000	-
555.6001.541300.00-PTTH7	Repair Theatre Damage/Water Leaks	-	147,000	143,950.00	-	(147,000)
555.6001.541300.00-PTTH8	Basement repairs and Remodel	-	-	-	80,000	80,000
555.6001.541300.00-PTTH9	Stage Curtains Replacement	-	-	-	80,000	80,000
555.6001.561000.00	Depn/Capital Replmt-Buildings	18,411.46	-	-	-	-
555.6001.561000.01	Depn/Capital Replmt-Equipment	15,787.68	-	-	-	-
Total Capital Outlay		**34,199.14**	**387,000**	**143,950.00**	**260,000**	**(127,000)**
Totals for Dept 6001 - Theatre		**161,382.40**	**601,500**	**287,152.74**	**528,472**	**(73,028)**
Total Appropriations		**161,382.40**	**601,500**	**287,152.74**	**528,472**	**(73,028)**
Net of Revenues/Appropriations		**127,861.25**	**-**	**93,889.16**	**-**	**-**

Customer Service Fund

GL Number	Description	2022-23 Activity	2023-24 Amended Budget	2023-24 Activity	2024-25 Approved Budget	Variance 2025 over 2024
Estimated Revenues						
Charges for Services						
600.0000.343900.01	Penalty	534.05	500	605.58	500	-
600.0000.349300.00	Bad Check Fees	7,133.00	8,000	7,975.00	8,000	-
600.1590.341750.00	General Fund-Customer Svc	35,537.00	38,740	37,840.00	133,099	94,359
600.1590.341750.01	Water Fund Customer Svc	93,770.00	102,190	102,190.00	102,190	-
600.1590.341750.02	Gas Fund Customer Svc	116,764.00	127,250	127,250.00	127,250	-
600.1590.341750.03	Sewer Fund Customer Svc	100,694.00	109,730	109,730.00	109,730	-
600.1590.341750.04	SWCD Entr Fund-Customer Svc	85,053.00	92,690	92,690.00	92,690	-
600.1590.341750.05	ESG Interfund	-	63,120	-	-	(63,120)
Total Charges for Services		**439,485.05**	**542,220**	**478,280.58**	**573,459**	**31,239**
Other Revenues						
600.0000.361000.00	Interest Income	3,002.15	3,000	1,199.96	3,000	-
600.0000.389000.00	Other Income	245.77	-	-	500	500
Total Other Revenues		**3,247.92**	**3,000**	**1,199.96**	**3,500**	**500**
Total Estimated Revenues		**442,732.97**	**545,220**	**479,480.54**	**576,959**	**31,739**
Appropriations						
Dept 1590 - Customer Service Center						
Personnel						
600.1590.511100.00	Salaries	253,084.49	283,130	252,863.23	298,160	15,030
600.1590.511300.00	O/T - Extra Hours	5,303.36	6,000	2,859.74	6,000	-
600.1590.512100.00	Group Life Insurance	212.49	220	224.40	296	76
600.1590.512100.01	Group Health Insurance	35,076.00	39,800	42,608.72	59,093	19,293
600.1590.512200.00	Payroll Taxes	18,828.71	16,130	18,395.70	22,020	5,890
600.1590.512400.00	Retirement	60,733.35	47,660	47,660.04	27,075	(20,585)
600.1590.512700.00	Workers Comp Insurance	1,323.33	1,100	1,081.41	1,318	218
600.1590.512900.00	Uniforms	-	500	-	500	-
600.1320.513000.00	City Pays Short/Long Term Disability-CM	98.24	-	-	-	-
Total Personnel		**374,659.97**	**394,540**	**365,693.24**	**414,462**	**19,922**
Operating Expenses						
600.1110.512400.00	Retirement	5,503.00	-	-	-	-
600.1590.521001.00	Temp Service	6,379.57	-	-	-	-
600.1590.521300.00	Software/Data Maintenance	-	4,500	3,589.42	4,500	-
600.1590.522203.00	Maint & Repair - Office Equipment	6,668.00	7,100	5,757.20	7,100	-
600.1590.522204.00	Maint & Repair - Equipment	3,406.32	4,000	1,318.72	4,000	-
600.1590.523100.01	Liability Insurance	9,651.02	9,700	9,032.70	11,155	1,455
600.1590.523200.00	Telephone	1,053.48	1,110	973.11	1,200	90
600.1590.523200.01	Communication/Internet	233.10	500	458.23	500	-
600.1590.523200.02	Postage	4,050.00	3,500	3,650.00	5,000	1,500
600.1590.523400.00	Printing and Binding	77,609.84	70,000	70,157.33	80,000	10,000
600.1590.523500.00	Travel	-	1,000	-	1,000	-
600.1590.523700.00	Training	-	1,000	-	1,500	500
600.1590.523906.00	Bank Charges	41,031.86	42,000	37,664.16	42,000	-
600.1590.531100.00	Supplies	3,332.38	5,000	1,919.81	4,000	(1,000)
600.1590.531700.00	Other	-	500	-	542	42
600.1590.531700.03	Over/Short	148.99	770	(8.23)	-	(770)
Total Operating Expenses		**159,067.56**	**150,680**	**134,512.45**	**162,497**	**11,817**
Totals for Dept 1590 - Customer Service Center		**533,727.53**	**545,220**	**500,205.69**	**576,959**	**31,739**
Total Appropriations		**533,727.53**	**545,220**	**500,205.69**	**576,959**	**31,739**
Net of Revenues/Appropriations		**(90,994.56)**	**-**	**(20,725.15)**	**-**	**-**

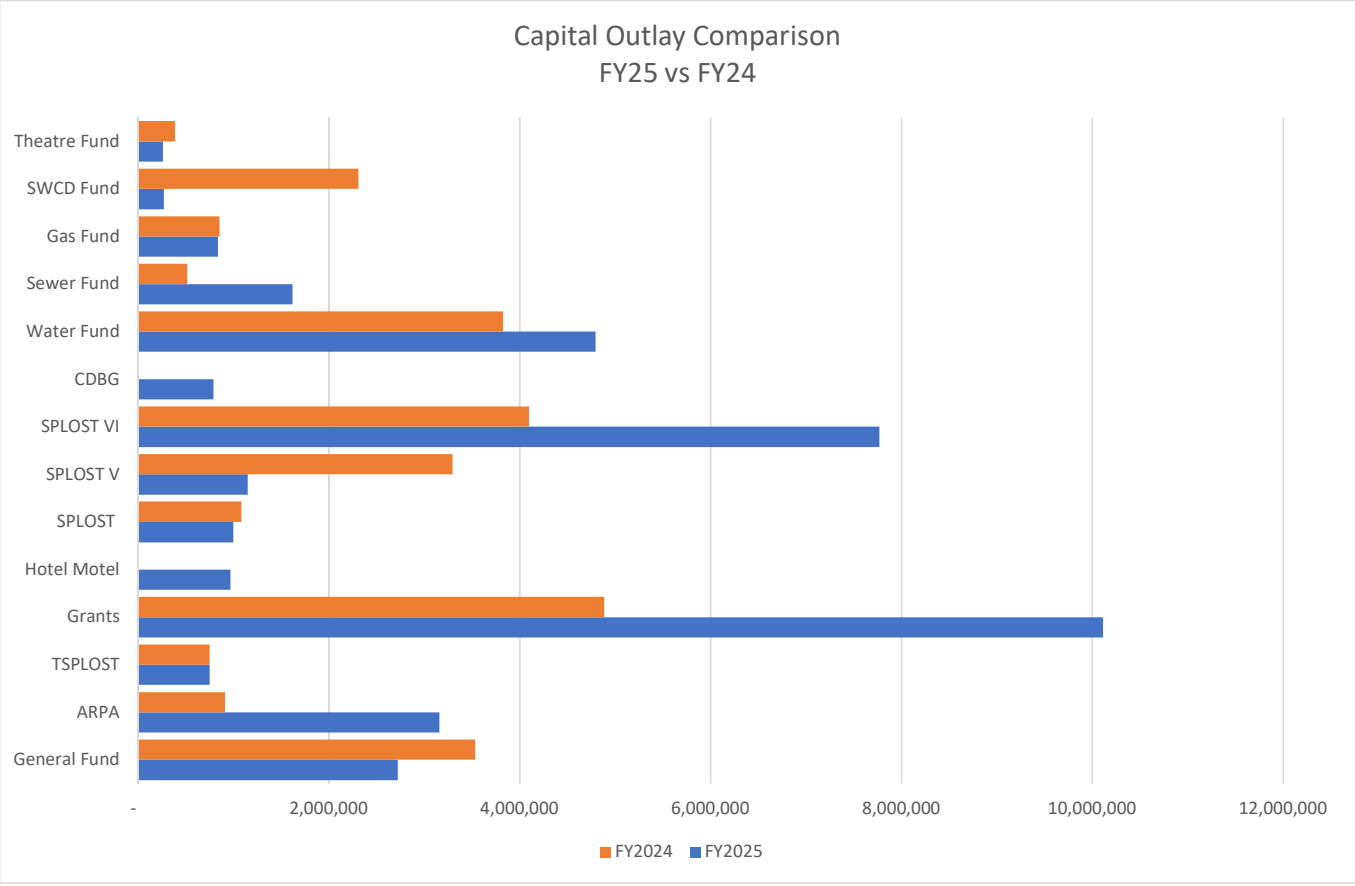
City of Tifton
All Funds
Capital Outlay Summary

	Land	Buildings	Site Improvements	Equipment	Infrastructure	Total
General Government		450,000	800,000		2,073,695	3,323,695
Information Technology		5,000		325,000		330,000
Human Resources				15,000		15,000
Police		161,400		717,400		878,800
Fire		750,000		374,800		1,124,800
Public Works		425,000		1,700,000	12,976,434	15,101,434
Senior Center		35,000				35,000
Main Street				135,000		135,000
URA					50,000	50,000
Water				677,500	5,593,288	6,270,788
Sewer				930,000	6,643,012	7,573,012
Gas				120,000	720,000	840,000
SWCD				270,000		270,000
Theatre				260,000		260,000
Totals	**-**	**1,826,400**	**800,000**	**5,524,700**	**28,056,429**	**36,207,529**



City of Tifton
All Funds
Capital Outlay Summary

Fund Source	Buildings	Site Improvements	Equipment	Infrastructure	Totals FY2025	Totals FY2024
General Fund	471,400		1,717,700	532,750	2,721,850	3,533,700
ARPA	235,000			2,922,466	3,157,466	912,000
TSPLOST				750,000	750,000	750,000
Grants				10,111,097	10,111,097	4,885,140
Hotel Motel			135,000	835,000	970,000	-
SPLOST	750,000			250,000	1,000,000	1,082,500
SPLOST V	35,000		92,500	1,025,000	1,152,500	3,295,000
SPLOST VI	250,000	800,000	1,322,000	5,397,763	7,769,763	4,097,661
CDBG				790,945	790,945	-
Water Fund			677,500	4,119,205	4,796,705	3,827,500
Sewer Fund			930,000	687,203	1,617,203	515,000
Gas Fund			120,000	720,000	840,000	855,600
SWCD Fund			270,000		270,000	2,311,000
Theatre Fund	260,000				260,000	387,000
Totals	**2,001,400**	**800,000**	**5,264,700**	**28,141,429**	**36,207,529**	**26,452,101**



Capital Outlay Proposed for FYE 2025

Departments	GL Account	Cost	Type	Funding Source
General Gov't				
Fulwood Park Restrooms	230.1500.542500.00-ARPFP	160,000	Buildings	ARPA
City Hall/Myon Improvements	330.1500.541300.00-SP6MY	130,000	Buildings	SPLOST VI
Fulwood Park Stage Renovation	275.1500.542500.00-ARPFP	160,000	Buildings	Hotel Motel/ARPA
Fulwood Park Playground #2	275.1500.542500.00-ARPFP/250.1500.542500.00-ARPFP	500,000	Infrastructure	Hotel Motel/Grants
Downtown Splashpad	275.7541.541400.00-GPK01	500,000	Infrastructure	Hotel Motel
Fulwood Park Paving	320.1500.541400.00	250,000	Infrastructure	SPLOST
CDBG 2024	340.1500.541400.00-CDB24/100.1500.541400.00-CDB24	823,695	Infrastructure	CDBG/General
Property Demolition	330.1500.541200.10	800,000	Site Improvements	SPLOST VI
General Government Requested Total		**3,323,695**		
Information Technology				
Office expansion	100.1535.541500.12	5,000	Buildings	General Fund
Network Refresh	330.1535.542500.00-P5457	55,000	Equipment	SPLOST VI
Desktop Laptop refresh	330.1535.542500.00-P5458	65,000	Equipment	SPLOST VI
Server software	330.1535.542500.00-P5454	60,000	Equipment	SPLOST VI
Nutanix Server Upgrade	325.1535.542500.00-P5454/330.1535.542500.00-P5454	145,000	Equipment	SPLOST V/SPLOST VI
Information Technology Requested Total		**330,000**		
Human Resources				
Laserfiche Records Scanning (long term storage)	100.1540.542500.00	15,000	Equipment	General Fund
Human Resources Requested Total		**15,000**		
Police Department				
Replace Flooring	100.3223.541300.00	26,400	Buildings	General Fund
Paint Offices	100.3223.541300.00	15,000	Buildings	General Fund
Roof Repairs	330.3223.541500.12	110,000	Buildings	SPLOST VI
Elevator - Door Monitor Sensor	330.3223.541500.12	10,000	Buildings	SPLOST VI
(8) 2024 Police SUVs	100.3223.542500.00-P0105	424,000	Equipment	General Fund
Motorola Mobile Radios	100.3223.542500.00-P0122	38,500	Equipment	General Fund
Equipment (Lights, Siren, Cameras, etc.)	100.3223.542500.00-P0174	105,000	Equipment	General Fund
CIRT Team Ballistic Vest (8)	100.3223.542500.00-P0175	14,800	Equipment	General Fund
Police Ballistic Vests (20 Vest)	330.3223.542500.00-P0174	37,000	Equipment	SPLOST VI
Fleet 3 Advanced Cameras (Axon)	330.3223.542500.00-P0175	98,100	Equipment	SPLOST VI
Police Department Requested Total		**878,800**		
Fire Department				
Training Facility	320.3500.541300.00	750,000	Buildings	SPLOST
Inspection/Investigator Vehicle	330.3500.542200.00-PF104	45,500	Equipment	SPLOST VI
Extrication Equipment	100.3500.542500.00-PF107	70,400	Equipment	General Fund
Inspection Vehicle	330.3500.542200.00-PF104	45,500	Equipment	SPLOST VI
Gear-12 Sets a Year	330.3500.542500.00	51,400	Equipment	SPLOST VI
Radios (12)	330.3500.542500.00	92,000	Equipment	SPLOST VI
4WD Pickup Truck	330.3500.542200.00-PF104	70,000	Equipment	
Fire Department Requested Total		**1,124,800**		

Capital Outlay Proposed for FYE 2025

Departments	GL Account	Cost	Type	Funding Source
Public Works				
Complex Upgrades	100.4100.541500.12	350,000	Buildings	General Fund
Repair Garage Doors (17)	100.4100.541500.12	75,000	Buildings	General Fund
Replace 1240 - 4-door Pick-up Truck	100.4100.542200.00-PW013	60,000	Equipment	General Fund
Replace 529 - Bulldozer	100.4100.542500.00-PW102	350,000	Equipment	General Fund
Replace 523 - Tractor (Massey Ferguson)	100.4100.542500.00-PW102	200,000	Equipment	General Fund
replace 1433 - Street Sweeper	330.4100.542500.00-P6002	350,000	Equipment	SPLOST VI
Replace 84411 - Knuckle Boom Truck	330.4100.542500.00-P6002	250,000	Equipment	SPLOST VI
Replace (3) Mowers	330.4100.542500.00-P6002	50,000	Equipment	SPLOST VI
Sidewalk Replacement & Connectivity	100.4100.541400.00-P6003	200,000	Infrastructure	General Fund
LMIG 23	235.4210.541400.00-PLM23/250.4100.541400.00-PLM23	1,000,000	Infrastructure	Grants/TSPLOST
LMIG 24 Supplement	250.4100.541400.00-PL24S	333,771	Infrastructure	Grants
LMIG 24	250.4100.541400.00.PLM24/330.4100.541400.00-PLM24	1,452,763	Infrastructure	Grants/SPLOST VI
LMSAP Striping Grant	250.4100.541400.00-LMSAP	360,000	Infrastructure	Grants
LMIG 25	250.4100.541400.00-PLM25	250,000	Infrastructure	Grants
TIA-McCormick Dr Widening and Realignment	250.4100.541400.00-TIA01	3,500,000	Infrastructure	Grants
TIA-12th St at Prince Ave Intersection Improvem	250.4100.541400.00-TIA02	2,285,500	Infrastructure	Grants
TIA-18th St Ditch Bridge Replacements (5 Culver	250.4100.541400.00-TIA03	1,869,400	Infrastructure	Grants
Traffic Signals - Complete rework	330.4100.541400.00-P6006	250,000	Infrastructure	SPLOST VI
ARPA Grant Match Stormwater and Drainage	330.4250.541400.00-P6004	925,000	Infrastructure	SPLOST VI
Budgeted in FY24; carry over to FY25				
Replace #1204 Bucket Truck (2003, 4	100.4100.542200.00-PW013	210,000	Equipment	General Fund
Replace #533 Dump Truck (2000, 19(	100.4100.542200.00-PW013	120,000	Equipment	General Fund
Move Dump truck from FY 23 to FY2	100.4100.542200.00-PW013	110,000	Equipment	General Fund
CIP Stormwater Project - Various Locations	330.4100.541500.13	250,000	Infrastructure	SPLOST VI
Stormwater Maint & Rehab	100.4100.541400.00-P6004	250,000	Infrastructure	General Fund
Traffic Signal Upgrades	100.4100.541400.00-P6006	50,000	Infrastructure	General Fund
Public Works Department Requested Total		**15,101,434**		
Senior Center				
Building Improvements	325.5520.541500.01-P4405	35,000	Buildings	SPLOST V
Senior Center Requested Total		**35,000**		
Main Street Program				
Christmas Decorations and Supplies for Fulwooc	275.7541.542500.00	125,000	Equipment	Hotel Motel
Downtown Fire Hydrant Art Project	275.7541.542500.00	10,000	Equipment	Hotel Motel
Main Street Requested Total		**135,000**		
Urban Redevelopment				
URA Property Acquisition & Demolition Project	330.7520.541200.10	50,000	Infrastructure	SPLOST VI
Urban Redevelopment Requested Total		**50,000**		
Water Department				
Vacuum Excavation Trailer	505.4410.542500.00	160,000	Equipment	Water Fund
Replace 444 - Service Truck	505.4410.542500.00	80,000	Equipment	Water Fund
replace Trench Box	505.4410.542500.00	150,000	Equipment	Water Fund
replace 201 - Dump Bed Pick-up Truck	505.4410.542500.00	90,000	Equipment	Water Fund
ARPA Water Infrastructure Projects	230.4410.541400.00	649,438	Infrastructure	ARPA
ARPA Water Main Repl-Popco	230.4410.541400.00-AWTR1	698,028	Infrastructure	ARPA
HMGP 4400- Harrison Well Generator	250.4410.541400.00-P0153/505.4410.541400.00-P0153	148,961	Infrastructure	Grants/Water
Pressure Reducing Valves Project	505.4410.541400.00-P0152	200,000	Infrastructure	Water Fund
ARPA Water Improvements	505.4410.541400.00-P6009	2,046,861	Infrastructure	Water Fund
Water System Improvements (Various Locations	505.4410.541400.25	1,500,000	Infrastructure	Water Fund
Electrical Upgrades at Well #7	505.4410.541400.25	50,000	Infrastructure	Water Fund
Electrical Upgrades at Well #6	505.4410.541400.25	50,000	Infrastructure	Water Fund
Water Meter Replacement Program	505.4410.541400.25	250,000	Infrastructure	Water Fund
Budgeted in FY24; carry over to FY25				
Replace #425 Truck	505.4410.542200.00-PWA20	45,000	Equipment	Water Fund
Replace #111-15 Prius	505.4410.542200.00-PWA20	40,000	Equipment	Water Fund
Replace #445 Truck	505.4410.542200.00-PWA20	60,000	Equipment	Water Fund
Replace Ground Penetrating Radar ((	505.4410.542500.00	25,000	Equipment	Water Fund
Hydraulic Pipe Saw	505.4410.542500.00	17,500	Equipment	Water Fund
Replace #474 Arrow Board	505.4410.542500.00	10,000	Equipment	Water Fund
Water Department Requested Total		**6,270,788**		

Capital Outlay Proposed for FYE 2025

Departments	GL Account	Cost	Type	Funding Source
Sewer				
Replace Auto Crane	506.4330.541400.00	40,000	Equipment	Sewer Fund
Replace 412 - Boom Truck	506.4330.542200.00-SWR01	150,000	Equipment	Sewer Fund
Side-by-side	506.4330.542200.00-SWR01	20,000	Equipment	SPLOST VI
Replace 706 - Service Truck	506.4330.542200.00-SWR01	80,000	Equipment	SPLOST VI
Replace 745 - Jet Truck	506.4330.542500.00	550,000	Equipment	Sewer Fund
HMGP 4400-Generator Tift WWTP	250.4330.541400.00-P0153/506.4330.541400.00-P0153	402,690	Infrastructure	Grants/Sewer
HMGP 4400-Generator Gum Creek Lift Station	250.4330.541400.00-P0153/506.4330.541400.00-P0153	139,604	Infrastructure	Grants/Sewer
HMGP 4400-Generator Southwest Lift Station	250.4330.541400.00-P0153/506.4330.541400.00-P0153	102,859	Infrastructure	Grants/Sewer
HGMP 4400-Generator Southside Lift Station	250.4330.541400.00-P0153/506.4330.541400.00-P0153	102,859	Infrastructure	Grants/Sewer
Sewer Improvements-ARPA grant & match	325.4330.541400.00-P6008/330.4330.541400.00-P6008/230.4330.541	3,110,000	Infrastructure	SPLOST V/SPLOST VI/ARPA
Sewer System Improvements (Various Locations	330.4330.541400.00	500,000	Infrastructure	SPLOST VI
Street Light and Electrical Upgrades at WWTP	330.4330.541400.00-P5047	200,000	Infrastructure	SPLOST VI
RAS Pump	506.4330.541400.00	75,000	Infrastructure	Sewer Fund
Sewer System Inspection (Piping and MH)	330.4330.541400.00-P5047	300,000	Infrastructure	SPLOST VI
Automatic Bar Screen for Gum Creek LS	506.4330.541400.00	150,000	Infrastructure	Sewer Fund
Automatic Bar Screen for Southside LS	330.4330.542500.22-SP6LI	150,000	Infrastructure	SPLOST VI
replace (2) Pumps at Gum Creek	330.4330.542500.22-SP6LI	150,000	Infrastructure	SPLOST VI
Pump for Washington LS	330.4330.542500.22-SP6LI	30,000	Infrastructure	SPLOST VI
Pump for Target LS	330.4330.542500.22-SP6LI	30,000	Infrastructure	SPLOST VI
Repair Clarifier Arms 1 & 3	506.4330.541400.00	80,000	Infrastructure	Sewer Fund
Influent Generator Electrical Upgrades	506.4330.541400.00	35,000	Infrastructure	Sewer Fund
Scum Pump Electrical Upgrades	506.4330.541400.00	15,000	Infrastructure	Sewer Fund
Budgeted in FY24; carry over to FY25				
Replace #1902 Truck	506.4330.542200.00-SWR01	45,000	Equipment	Sewer Fund
Replace #487 Truck	506.4330.542200.00-SWR01	45,000	Equipment	Sewer Fund
Replace Blowers for ABs	330.4330.542500.22-SP6WW	750,000	Infrastructure	SPLOST VI
Influent Crane	506.4330.541400.00	100,000	Infrastructure	Sewer Fund
RAS Pump	506.4330.541400.00	60,000	Infrastructure	Sewer Fund
Mixer	506.4330.541400.00	60,000	Infrastructure	Sewer Fund
Scales	330.4330.541400.00-P5047	100,000	Infrastructure	SPLOST VI
Sewer Department Requested Total		**7,573,012**		
Gas Operating				
CP Station Upgrades	515.4700.541400.00	40,000	Infrastructure	Gas Fund
Gas System Improvements (Various Locations)	515.4700.541400.00-PG106	350,000	Infrastructure	Gas Fund
Budgeted in FY24; carry over to FY25				
Replace #301 Truck	515.4700.542200.00-PG110	80,000	Equipment	Gas Fund
Replace #350 Trencher	515.4700.542500.00-PG120	40,000	Equipment	Gas Fund
GIS Mapping Gas Meters	515.4700.541400.00-ARPGI	80,000	Infrastructure	Gas Fund
Meter Replacement Project	515.4700.541400.20	250,000	Infrastructure	Gas Fund
Gas Operating Requested Total		**840,000**		
SWCD/Landfill				
P/U Truck	544.4530.542200.00	70,000	Equipment	SWCD Fund
Water Tanker Truck	544.4530.542500.00	200,000	Equipment	SWCD Fund
SWCD/Landfill Fund Requested Total		**270,000**		
Theatre				
Theater Front Paint and Repairs (ceramics)	555.6001.541300.00-PTTH6	100,000	Buildings	Theatre
Basement Repairs and Remodel	555.6001.541300.00-PTTH8	80,000	Buildings	Theatre
Stage Curtains Replacement	555.6001.541300.00-PTTH9	80,000	Buildings	Theatre
Theatre Requested Total		**260,000**		
TOTAL CAPITAL EXPENDITURES		**36,207,529**		

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.