

FY 2022-2023 BUDGET

Revenues

Fund 100 - General Fund

Account Description	FYE 2022 Approved	FYE 2023 Proposed
Real property tax - current year	960,000	990,000
Real property tax - prior year	10,000	10,000
MV Title Ad Valorem	60,000	68,000
Local option sales tax	425,000	525,000
Intangible tax (Recording tax)	8,000	8,000
Franchise taxes		
Electric	230,000	220,000
Natural Gas	6,000	2,000
Sanitation	4,000	6,000
Television	10,000	9,500
Telephone	15,000	25,000
Lodging Tax	27,000	27,000
Business and occupational taxes	50,000	55,000
Insurance premium taxes	250,000	275,000
Financial institution taxes	12,000	12,000
Penalties and interest on delinquent tax	50,000	3,000
Penalties/Interest on business tax	1,500	500
Alcoholic beverage license	18,000	18,000
Alcoholic beverage excise	90,000	90,000
Intergovernmental (housing auth.)	5,500	5,000
Election qualifying fee	500	0
Municipal fines and forfeitures	190,000	
Court - Municipal		120,000
Probation Surcharges		50,000
Public Safety Charge for Service		
Accident reports	500	0
Open records charges	250	0
Fingerprinting charges	2,500	0
Golf cart permit	150	0
Fireworks license	500	0
Animal Control fees	100	0
Administrative Fees		
Water/Sewer Fund	100,000	150,000
Solid Waste Fund	28,000	28,000
Train Depot Fund		5,000
Interest revenues	5,000	5,000
Fund Balance	200,000	150,000
Reimbursement for damaged property	1,500	1,500

SRO Reimbursement	155,620	155,620
Federal TFO Reimbursement	15,000	15,000
Other charges for services	2,500	2,500
Miscellaneous revenues	25,000	30,000
Cemetery fees and permits	11,000	15,000
CARES ACT / ARP	555,000	658,555
Employee Benefit Contributions	40,000	40,000
Total - Revenues	3,565,120	3,775,175

Expenditures
General Fund

Account Description	FYE 2022 Approved	FYE 2023 Proposed
<u>Legislative</u>		
Governing Body	32,000	32,250
<u>Executive</u>		
Mayor	9,600	9,600
City Administration	178,200	341,955
City Clerk	84,000	87,900
<u>Elections</u>		
Elections	7,500	-
<u>General Administration</u>		
Administration		
Accounting	30,000	34,000
Legal	25,000	25,000
Information Technology	14,000	27,000
General Government Buildings	60,500	66,000
<u>Judicial</u>		
Municipal Court	126,600	127,000
<u>Public Safety</u>		
Police Administration	237,600	257,000
Criminal Investigations	206,800	153,000
Patrol	825,100	787,500
Records & Identification	100,200	55,000
Police Special Services	75,900	75,300
Custody of Prisoners	20,000	5,000
Police Training	4,500	6,000
Other / K9	2,000	3,500
Fire Administration	141,000	165,900
Firefighting	212,000	218,500
<u>Public Works</u>		
Street Lighting	90,000	110,000
Highways & Streets Administration	163,800	174,900
Street Cleaning	12,600	14,400
City Garage	120,600	125,500
Cemetery	58,050	54,000
Mosquito Spraying	73,200	79,400
<u>Culture / Recreation</u>		
Park Areas	4,000	4,500
<u>Code Enforcement</u>		
Code Enforcement	75,600	79,550

	2,990,350	3,119,655
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Expenditures***General Fund***

Account Description	FYE 2022 Approved	
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Economic Development & Resources

Community Development	93,450	95,150
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Debt Services

Debt service transfers to CIP	-	35,493
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Operational transfers to CIP	77,000	517,500
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Capital Outlay

Reserves and Contingencies	368,827	7,377
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Total Transfers & Contingencies	445,827	560,370
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Total - General Fund Expenditures	3,529,627	3,775,175
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Excess Revenues Over(under) Expenditure	-	-
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Fund 235**TSPLOST Fund**

Account Description	FYE 2022 Approved	FYE 2023 Proposed
Interest Reveneues	250	500
25% Discretionary Fund	60,000	60,000
Fund Balance	160,000	247,500
Total Revenues	220,250	308,000
Capital Outlay	220,250	308,000
Total Expenditures	220,250	308,000

Fund 320
SPLOST Fund

Account Description	FYE 2022 Approved	FYE 2023 Proposed
Revenues		
2014-2020 SPLOST		
Interest Revenues	500	
SPLOST Revenues		
Water & Sewer Infrastructure		
Public Safety		
Road Maintenance		
Recreation		
Downtown Development		
Road Construction		
Reimb. 2003 SPLOST		
Fund Balance	650,000	565,673
Total Revenue	650,500	565,673
2020-2026 SPLOST		
Interest Revenues	500	500
SPLOST Revenues		
Water & Sewer	300,000	300,000
Road Const. & Maintenance	140,000	140,000
Public Safety	50,000	50,000
Downtown Development	50,000	50,000
Fund Balance	400,000	40,000
Total Revenue	940,000	580,000
Total Revenues	1,590,500	580,000
Expenditures		
Capital Outlay		
2014-2020 SPLOST		
Water & Sewer Infrastructure	250,000	450,000
Public Safety	17,500	4,900
Road Maintenance	71,000	
Recreation	14,000	14,300
Downtown Development	11,000	
Road Construction	56,000	
Reimb. 2003 SPLOST	231,000	91,000
Total - Capital Outlay (2014 SPLOST)	650,500	560,200
2020-2026 SPLOST		
Water & Sewer	300,000	570,000
Road Const. & Maintenance	140,000	202,000
Public Safety	50,000	28,445
Downtown Development	50,000	95,500
Total - Capital Outlay (2020 SPLOST)	540,000	895,945
Total Expenditures	1,190,500	1,456,145

Fund 350**Capital Projects Fund**

Account Description	FYE 2022 Approved	FYE 2023 Proposed
Revenues		
Interest Revenues	1,500	1,500
Transfers IN - Debt Service	35,493	35,493
Transfers IN - Capital Outlay	42,500	517,500
Transfers IN - Solid Waste		
Fund Balance		175,000
State Grant - LMIG	55,000	50,000
Safety Grant - LGRMS	10,000	10,000
BVP Grant - Bullet Proof Vests		
Total Revenues	144,493	789,493
Expenditures		
Debt Service		
Fire Engine	35,493	35,493
Total Debit Services	35,493	35,493
Capital Outlay		
Public Works	55,000	55,000
General Government		450,000
Fire Department	7,500	7,500
Police Department	35,000	60,000
Police Car Lease		
Total Capital Outlay	97,500	572,500
Other		
Industrial Development	10,000	20,000
Emergency Reserves	1,500	161,500
Total Other	11,500	181,500
Total Expenditures	144,493	789,493
TOTAL - Revenues over (under) Expenditures		-

Fund 785**Health Reimbursement Fund**

Account Description	FYE 2022 Approved	FYE 2023 Proposed
Interest Revenuees	250	250
Transfers from General Fund	20,000	10,000
Fund Balance	43,500	71,640
Total Revenues	63,750	81,890
Deductible Reimbursements	63,750	81,890
Total Expenditures	63,750	81,890
Excess Revenues	0	0

Fund 555**Train Depot Fund**

Account Description	FYE 2022 Proposed	FYE 2023 Approved
<u>Revenues</u>		
Interest Reveneues		
Rental Fees		26,000
Cleaning Fees		9,000
Deposits		10,000
Total Revenues	-	45,000
<u>Expenditures</u>		
Professional		
Cleaning		9,000
Supplies and materials		2,500
Repairs and maintenance		2,500
Energy		8,000
Deposit reimbursement		10,000
Transfer to General Fund		5,000
Total Expenditures		37,000
TOTAL - Revenues over (under) Expenditures		8,000

Revenues**Fund 505 - Water and Sewer**

Account Description	FYE 2022 Approved	FYE 2023 Proposed
Water charges	675,000	700,000
Sewer charges	780,000	800,000
Leachate charge		65,000
Investment/interest income	1,500	1,500
Miscellaneous revenue	7,000	7,000
Water tap	6,000	6,000
Sewer tap	6,000	6,000
Utility deposits	1,000	1,000
Service call charges	-	
Late charges	45,000	30,000
ACH bank fee	-	
Hay sales	3,000	3,000
Convenience fee	2,500	2,500
Reconnection fee	16,000	16,000
Tampering fee	1,000	1,000
Meter removal fee	-	
Bad check fee	500	500
School Utility Loan (PCBOE)	37,344	37,344
Fund Balance		
Transfer IN - COVID Premium Pay	29,700	
TOTAL - REVENUES	1,611,544	1,676,844

Expenditures**Fund 505 - Water and Sewer**

Account Description	FYE 2022 Approved	FYE 2023 Proposed
Sanitary Sewer Administration	272,300	276,570
Sanitary Sewer Collections	130,714	122,433
Sewer Treatment Plant	277,838	256,000
Water Administration	548,920	595,820
Water Distribution	201,772	227,098
Transfers	180,000	198,923
Total - Expenditures	1,611,544	1,676,844
Excess Revenues over(under)expenses	0	(0)

Dept. 4310**Sanitary Sewer Administration**

Account Description	FYE 2022 Approved	FYE 2023 Proposed
Regular employees	149,000	153,470
Overtime	5,000	5,000
Group insurance	33,600	33,600
Social Security (FICA) contributions	12,000	12,000
Retirement contributions	10,000	10,000
Workers' compensation	10,000	10,000
COVID Premium Pay	13,200	
Insurance, other than benefit		
General Liability	20,000	25,000
Communications	1,500	2,500
Training and education		
Supplies and materials	6,000	10,000
Repairs and maintenance	5,000	6,000
Uniforms	1,000	1,000
Rental of Equipment	1,000	1,000
Advertising	500	500
Gasoline	4,500	6,500
Total - Sanitary Sewer Administration	272,300	276,570

Dept. 4330**Sanitary Sewer Collections**

Account Description	FYE 2022 Approved	FYE 2023 Proposed
Energy		
Electricity	75,000	80,000
Debt Service		
USDA - PCBOE	37,433	37,433
Other		
Contengencies	18,281	5,000
Total - Sanitary Sewer Collections	130,714	122,433

Dept. 4335**Sewer Treatment Plant**

Account Description	FYE 2022 Proposed	FYE 2022 Proposed
Contracted Services		
Tindall Enterprises	200,000	200,000
Repairs and maintenance	5,000	8,000
Supplies and materials	3,500	5,000
Rental of Equipment	3,000	3,000
Energy	27,900	30,000
Advertising		
Contingencies	38,438	10,000
Total - Sewer Treatment Plant	277,838	256,000

Dept. 4410**Water Administration**

Account Description	FYE 2022 Approved	FYE 2023 Proposed
Regular employees	104,200	138,000
Temporary Employees		
Overtime	10,000	10,000
Group insurance	25,200	32,000
Social Security (FICA) contributions	9,500	10,000
Retirement contributions	15,000	20,000
Workers' compensation	3,000	4,000
COVID Premium Pay	13,200	
Insurance, other than benefit		
General Liability	40,000	45,000
Communications	1,500	2,500
Training and education	2,000	2,000
Supplies and materials	15,000	15,000
Repairs and maintenance	5,000	10,000
Uniforms	2,500	2,500
Technical	60,000	60,000
Rental of Equipment	1,500	1,500
Advertising	500	500
Gasoline	4,500	6,500
Bank charges	1,000	1000
Interfund Charges		
Debt Services		
USDA Treatment Plant	235,320	235320
USDA Revenue Reserve		
Contingencies		
Total - Water Administration	548,920	595,820

Dept. 4440**Water Distribution**

Account Description	FYE 2022 Approved	FYE 2023 Proposed
Regular employees	40,872	42,098
Overtime	2,000	2,000
Group insurance	8,400	8,000
Social Security (FICA) contributions	3,200	3,500
Retirement contributions	5,000	5,000
Workers' compensation	3,000	3,000
COVID Premium Pay	3,300	
Professional	15,000	15,000
Insurance, other than benefit		
Supplies and materials	30,000	30,000
Repairs and maintenance	60,000	60,000
Uniforms	500	500
Small Equipment		
Technical	25,000	25,000
Rental of Equipment	3,000	3,000
Advertising		
Gasoline	2,500	5,000
Contingencies		
Energy		25,000
Total - Water Distribution	201,772	227,098

**Water & Sewer
Capital Projects Fund**

Account Description	FYE 2022 Proposed	FYE 2022 Proposed
Revenues		
Fund Balance		327,000
Interest Reveneues	2,000	2,000
Transfers IN - Debt Service		
Transfers IN - Capital Outlay		
Transfers IN - Contengencies	46,719	48,923
Fund Balance	8,000	
Total Revenues	56,719	377,923
Expenditures		
Debt Service		
Debt Service - TOTAL		
Capital Outlay		
Truck		50,000
Hydraulic Saw		10,000
Lawn Mower		15,000
Excavator Motor		5,000
Side Cutter/Mulcher		8,000
Capital Outlay - TOTAL		88,000
Other		
Reserves	-	48,923
Contengencies		200,000
Other - TOTAL		248,923
Total Expenditures	-	336,923
Excess Revenues Over(under) Expenditure	56,719	41,000

Dept. 9999**Transfers to other funds**

Account Description	FYE 2022 Approved	FYE 2023 Proposed
CIP Transfers		
Debt Services		
Operating Transfers		48,923
Contingencies	80,000	
Asset Reserve Fund		
Transfers to other funds		
General Fund	100,000	150,000
Total - Transfers	180,000	198,923

Revenues**Fund 540 - Solid Waste**

Account Description	FYE 2022 Approved	FYE 2023 Proposed
Customer Charges		
Household garbage	165,000	185,000
Yard debris	125,000	125,000
Miscellaneous charges	6,000	10,000
COVID Premium Pay (Rx from GF)	6,600	-
Total - Solid Waste	302,600	320,000

Dept. 4520**Solid Waste Collections**

Account Description	FYE 2022 Approved	FYE 2023 Proposed
Regular employees	55,600	55,600
Group insurance	8,400	8,400
Social Security (FICA) contributions	4,400	4,400
Retirement contributions		
Workers' compensation	6,100	6,100
COVID Premium Pay	6,600	
Insurance, other than benefit		
General Liability	15,000	15,000
Communications	1,000	1,000
Supplies and materials	2,000	2,000
Repairs and maintenance	4,000	4,000
Uniforms	1,000	1,000
Gasoline / Fuel	4,500	4,500
Technical		
Ryland Enviromental	160,000	181,500
CIP Transfer- Debt Service		
Multipurpose Building		
City garage charges		
Interfund charges	28,000	28,000
Contingencies	6,000	8,500
Total - Solid Waste	302,600	320,000
Revenues over (under) Expenses	-	-