


City of Nashville  
FY 2022/2023  
Annual Budget

GENERAL FUND AND  
ENTERPRISE FUNDS  
PREPARED BY INTERIM CITY  
MANAGER RUDOLPH SMITH  
AND ASSISTANT CITY  
MANAGER PETER SCHULTZ

# Description of the City of Nashville

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The City of Nashville is a picturesque City located about 20 miles from I 75 in the center of Berrien County with a population of 4947. The City is about 4.7 square miles . The median income is \$52,800 a year and the median age is 37.5 years. The community is blessed with a comfortable climate and beautiful landscaping with colorful blooms throughout the year. City Hall is within walking distance for some residents. There are several schools within the city which includes Primary, Elementary, Middle and High school. Regularly rated as one of the safest communities in Georgia, the City maintains a professional, well trained Police Department and community connected Fire Department. The City boasts an intriguing downtown with pedestrian scale sidewalk dining, a mix of locally owned shops, professional offices, and restaurants. Mature oak trees can be seen throughout the city. Neighborhoods that surround the City's center provide a range of housing sizes, architectural character, and price ranges. The City is diverse and populated with families who have lived here for generations, as well as recent residents attracted by the pleasant lifestyle. O'Neal's Buffett restaurant along with several other specialty restaurant are located in the town business area. The City also welcomes Food Trucks with an array of different foods. The historic downtown is the setting for First Thursday events and activities that draw the community, visitors and tourists. The signature festival is the Harvest Festival which occurs in October each year and draws thousands of visitors to the City. This street festival boasts bands, artists and vendors, food, and a parade.



# The Purpose of the Budget Document

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The purpose of the City of Nashville Budget document is to provide information on the use of public funds to provide public services. This document provides the Citizens and all interested parties a comprehensive view of the organization of the City government, the types of revenues collected by the City, the services provided by the City and expenditures associated with those services, the future vision for City growth, the goals and objectives of each City function, and an annual report of accomplishments for the prior year. In addition, key financial policies, multi-year budget forecast trends, and fund balance changes are described. The Budget reflects a fiscal year that begins on August 1, and ends on July 31 of each year. The Budget is adopted by the Mayor and City Council after being publicly available and subject to public hearings. The City Charter requires a balanced for all funds. Specifically, the total appropriations from any fund shall not exceed the estimated fund balance, reserves, and revenues. The Major Funds which comprise the City Budget are described in the following table: General Fund, Property taxes, Business Licenses, Franchise Fees, Intergovernmental Funds, Permit Fees, Court Fines, Police, Fire, Public Works, Administration, Municipal Court, Water & Sewer Fund\* Water and Sewer Use Charges, Drinking Water & Wastewater Treatment, Gas Fund\* Natural Gas Use Charges, Natural Gas, Solid Waste Fund\* Solid Waste Collection Charges, Curbside Solid Waste & Recycling Collection, SPLOST 2022-2023 Special Purpose Local Option Sales Tax (2022- 2023).

## Important element of the Budget Process

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As part of the budget process each year, the Mayor and City Council adopt fees, service charges, and tax rates. The Mayor and Council consider each year the provision of efficient & effective public services, revenue history and trends to adopt a budget that is fiscally responsible and responsive to the priorities of the community. The budget may be amended by the Mayor and Council during the year to address circumstances that arise. An amendment of the budget must be advertised on a public Council meeting agenda. Approval requires a majority vote of the Mayor and Council. Any amendment must maintain a balanced budget. Revenues must be identified to support appropriations. After each fiscal year, an audit (Financial Statement) is prepared detailing the actual revenues and expenditures. The Audit is presented to the Mayor and City Council, and available for public review prior to the end of December

# Responsibility of the Mayor and Council

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Defined Capital Projects Confiscations from State and Federal Criminal Law Violations, Law Enforcement Equipment & Capital Projects Stanton Trust Interest\* The Water and Sewer Fund, Gas Fund, and Solid Waste Fund are considered Enterprise Funds. These utility services are operated like a business where the revenues paid for the utility service support the expenses. As part of the budget process each year, the Mayor and City Council adopt fees, service charges, and tax rates. The Mayor and Council consider each year the provision of efficient, effective public services and revenue history trends to adopt a budget that is fiscally responsible and responsive to the priorities of the community. The budget may be amended by the Mayor and Council during the year to address circumstances that arise. An amendment of the budget must be advertised on a public Council meeting agenda. Approval requires a majority vote of the Mayor and Council. Any amendment must maintain a balanced budget, revenues must be identified to support appropriations. After each fiscal year, an audit (Financial Statement) is prepared detailing the actual revenues and expenditures. The Audit is presented to the Mayor and City Council, and available for public review prior to the end of December. Adopted Budget for Fiscal Year 2022-2023

# The Basis of Accounting Description

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## **Basis of Accounting Modified Accrual**

**Modified Accrual: Revenues are recognized when they become measurable and available to finance expenditures.**

**Full Accrual: Revenues are recorded when they are earned whether or not cash is recovered at the time.**

**Modified Accrual: Expenditures are recorded when liability is incurred, however debt service expenditures are recognized to the extent they are due and payable.**

**Full Accrual: Expenditures/Expenses record when goods or service are received. Whether or not cash disbursements are made at the same time.**



# The Basis of Accounting Description Continue

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The basis of accounting is used for each of the funds in the city's budget and the city's financial statements is as follows:

| <u>Fund</u>             | <u>Budget Basis</u>     | <u>Financial Statement Basis</u> |
|-------------------------|-------------------------|----------------------------------|
| <i>General Fund</i>     | <i>Modified Accrual</i> | <i>Modified Accrual</i>          |
| <i>Water/Sewer Fund</i> | <i>Modified Accrual</i> | <i>Full Accrual</i>              |
| <i>Gas Fund</i>         |                         |                                  |
| <i>Solid waste Fund</i> |                         |                                  |

*All other Funds are modified Accrual*




# General Fund FY 2022-2023

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## **Changes to the General Fund.**

The General Fund has one significant increase for FY 2022/2023 Revenue.

- ❖ Insurance Premium Taxes increase \$84,000
  - ❖ Property Taxes has a small increase due to properties that did not get certificate of occupancy (CO) by December 31.
  - ❖ The General Fund has Several areas of increase in expenditures.
  - ❖ One area is Salaries \$18,300. This is due to staffing the administrative office with a financial position.
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**General Fund  
FY 2022-2023  
Change in Expenditures  
Continue**

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- ❖ Attorney Fees decreased \$ 15,000.
- ❖ Police salaries increased \$ 95,000
- ❖ Prisoner Housing increased \$14,000

City of Nashville, Georgia  
 Budget Worksheet - General Fund  
 For the Fiscal Year Ending July 31, 2023

| Account #           | Account Name                | Budget<br>YE 7-31-21 | YE 7-31-22<br>Proposed Budget | YE 7-31-23<br>Proposed Budget |
|---------------------|-----------------------------|----------------------|-------------------------------|-------------------------------|
| <b>Revenues:</b>    |                             |                      |                               |                               |
| 100.031.31100.31000 | General Property Taxes      |                      |                               |                               |
| 100.031.31100.31100 | Real Prop - Current Year    | \$ 877,227.00        | \$ 880,000.00                 | \$ 900,000.00                 |
| 100.031.31100.31120 | Real Prop - Prior Year      | \$ 75,000.00         | \$ 75,000.00                  | \$ 75,000.00                  |
| 100.031.31100.31131 | Motor Vehicle Tax           | \$ 135,000.00        | \$ 150,000.00                 | \$ 150,000.00                 |
| 100.031.31100.31132 | Mobile Home Tax             | \$ 500.00            | \$ 500.00                     | \$ 500.00                     |
| 100.031.31100.31134 | Intangible Taxes            | \$ 700.00            | \$ -                          | \$ -                          |
| 100.031.31100.31135 | Railroad Equipment Tax      | \$ 700.00            | \$ -                          | \$ 1,200.00                   |
| 100.031.31100.31160 | Real Estate Transfer Tax    | \$ 3,100.00          | \$ 3,350.00                   | \$ 4,500.00                   |
| Sub total           |                             | \$ 1,092,227.00      | \$ 1,108,850.00               | \$ 1,131,200.00               |
|                     |                             |                      |                               |                               |
| 100.031.31170.31710 | Franchise Taxes             |                      |                               |                               |
| 100.031.31170.31710 | Electric - GA Power         | \$ 255,000.00        | \$ 255,000.00                 | \$ 267,000.00                 |
| 100.031.31170.31711 | Electric - Colquitt EMC     | \$ 6,500.00          | \$ 8,740.00                   | \$ 14,000.00                  |
| 100.031.31170.31750 | Television / Cable          | \$ 30,000.00         | \$ 31,000.00                  | \$ 31,000.00                  |
| 100.031.31170.31760 | Telephone                   | \$ 21,000.00         | \$ 21,000.00                  | \$ 21,000.00                  |
| Sub total           |                             | \$ 312,500.00        | \$ 315,740.00                 | \$ 333,000.00                 |
|                     |                             |                      |                               |                               |
| 100.031.31300.31310 | General Sales & Use Taxes   |                      |                               |                               |
| 100.031.31300.31310 | Sales Tax From State of GA  | \$ 280,000.00        | \$ 285,000.00                 | \$ 315,000.00                 |
| Sub total           |                             | \$ 280,000.00        | \$ 285,000.00                 | \$ 315,000.00                 |
|                     |                             |                      |                               |                               |
| 100.031.31400.31420 | Selective Sales & Use Taxes |                      |                               |                               |
| 100.031.31400.31420 | Alcoholic Beverage Taxes    | \$ 140,000.00        | \$ 140,000.00                 | \$ 149,000.00                 |
| 100.031.31400.31450 | Energy Excise Tax           | \$ 1,000.00          | \$ 1,000.00                   | \$ 1,000.00                   |
| Sub total           |                             | \$ 141,000.00        | \$ 141,000.00                 | \$ 150,000.00                 |
|                     |                             |                      |                               |                               |
| 100.031.31600.31620 | Business Taxes              |                      |                               |                               |

|                          |                                  |                 |                 |                 |
|--------------------------|----------------------------------|-----------------|-----------------|-----------------|
| 100.031.31600.31620      | Insurance Premium Taxes          | \$ 376,000.00   | \$ 375,000.00   | \$ 460,000.00   |
| Sub total                |                                  | \$ 376,000.00   | \$ 375,000.00   | \$ 460,000.00   |
| 100.031.31900.31911      | Pen & Int on Delinquent Taxes    |                 |                 |                 |
| 100.031.31900.31911      | Pen & Int - Real Property Tax    | \$ 8,000.00     | \$ 12,000.00    | \$ 20,000.00    |
| 100.031.31900.31950      | Fifa Costs                       | \$ 500.00       | \$ 4,000.00     | \$ 8,000.00     |
| 100.031.31900.31951      | Advertising Fee Delinquent Taxes | \$ 500.00       | \$ 500.00       | \$ 500.00       |
| Sub total                |                                  | \$ 9,000.00     | \$ 16,500.00    | \$ 28,500.00    |
| Total Taxes              |                                  | \$ 2,210,727.00 | \$ 2,211,590.00 | \$ 2,417,700.00 |
| 100.032.32100.32110      | Licenses & Permits               |                 |                 |                 |
| 100.032.32100.32110      | Alcoholic Beverages License      | \$ 27,000.00    | \$ 30,000.00    | \$ 30,000.00    |
| 100.032.32100.32120      | Business/Alcohol License         | \$ 82,000.00    | \$ 92,000.00    | \$ 97,500.00    |
| 100.032.32100.32122      | Delinquent Business License Re   | \$ 500.00       | \$ 500.00       | \$ 500.00       |
| 100.032.32100.32123      | Mobile Food Vendor License       | \$ 300.00       | \$ 300.00       | \$ 300.00       |
| 100.032.32100.32135      | Liquor By The Drink              | \$ 500.00       | \$ 600.00       | \$ 1,200.00     |
| Sub total                |                                  | \$ 110,300.00   | \$ 123,400.00   | \$ 129,500.00   |
| 100.032.32200.32221      | Non-Bus Licenses & Permits       |                 |                 |                 |
| 100.032.32200.32221      | Building / Zoning Permits        | \$ 10,000.00    | \$ 9,000.00     | \$ 9,000.00     |
| 100.032.32200.32222      | Variance App Request Fee         | \$ 125.00       | \$ 125.00       | \$ 125.00       |
| 100.032.32200.32223      | Rezoning Permits                 | \$ 150.00       | \$ 150.00       | \$ 150.00       |
| 100.032.32200.32224      | Yard Sale Permit                 | \$ 50.00        | \$ 50.00        | \$ 50.00        |
| 100.032.32200.32230      | Golf Cart Permit                 | \$ 150.00       | \$ 150.00       | \$ 150.00       |
| Sub total                |                                  | \$ 10,475.00    | \$ 9,475.00     | \$ 9,475.00     |
| Total Licenses & Permits |                                  | \$ 120,775.00   | \$ 132,875.00   | \$ 138,975.00   |
| 100.333.33411.33417      | State Government Grants          |                 |                 |                 |

|                        |                                    |    |            |    |            |    |            |
|------------------------|------------------------------------|----|------------|----|------------|----|------------|
| 100.333.33411.33417    | Dot Lmg Program                    | \$ | 80,000.00  | \$ | 79,839.00  | \$ | 79,839.00  |
| Sub total              |                                    | \$ | 80,000.00  | \$ | 79,839.00  | \$ | 79,839.00  |
| 100.333.33800.33800    | Local Gov't Pay in Lieu of Tax     |    |            |    |            |    |            |
| 100.333.33800.33800    | Housing Auth in Lieu of Tax        | \$ | 12,350.00  | \$ | 13,000.00  | \$ | 16,500.00  |
| Sub total              |                                    | \$ | 12,350.00  | \$ | 13,000.00  | \$ | 16,500.00  |
| Total Intergovern. Rev |                                    | \$ | 92,350.00  | \$ | 92,839.00  | \$ | 96,339.00  |
| 100.034.34100.41190    | General Government                 |    |            |    |            |    |            |
| 100.034.34100.41190    | City Admin Fee - Court             | \$ | 100.00     | \$ | 1,200.00   | \$ | 2,200.00   |
| 100.034.34100.41191    | Probation Fee - Court              | \$ | 3,400.00   | \$ | 4,100.00   | \$ | 4,100.00   |
| 100.034.34100.41192    | Technology Fee - Court             | \$ | 8,000.00   | \$ | 7,500.00   | \$ | 7,500.00   |
| 100.034.34100.41910    | Election Qualifying Fee            | \$ | 220.00     | \$ | 800.00     | \$ | 800.00     |
| Sub total              |                                    | \$ | 11,720.00  | \$ | 13,600.00  | \$ | 14,600.00  |
| 100.034.34200.42000    | Public Safety                      |    |            |    |            |    |            |
|                        | Proceeds from police car financing |    |            | \$ | 80,400.00  | \$ | -          |
| 100.034.34200.42000    | Miscellaneous Police Fees          | \$ | 3,000.00   | \$ | 2,500.00   | \$ | 2,500.00   |
| 100.034.34200.42200    | Fire Calls                         | \$ | 10,000.00  | \$ | 18,000.00  | \$ | 22,000.00  |
| 100.034.34200.42300    | Jail Fees - Court                  | \$ | 2,800.00   | \$ | 3,200.00   | \$ | 3,200.00   |
| Sub total              |                                    | \$ | 15,800.00  | \$ | 104,100.00 | \$ | 27,700.00  |
| 100.034.34400.44110    | Utilities / Enterprise             |    |            |    |            |    |            |
| 100.034.34400.44110    | Refuse Collection Charges          | \$ | 650,000.00 | \$ | 685,000.00 | \$ | 670,000.00 |
| 100.034.34400.44112    | Yard Trash Pickup Fee              | \$ | 49,200.00  | \$ | 49,200.00  | \$ | 49,200.00  |
| 100.034.34400.44191    | Dumping Chrgs From Demolition      | \$ | 500.00     | \$ | -          | \$ | -          |
| Sub Total              |                                    | \$ | 699,700.00 | \$ | 734,200.00 | \$ | 719,200.00 |
| 100.034.34600.46100    | Other Fees                         |    |            |    |            |    |            |
| 100.034.34600.46100    | Animal Control Fines               | \$ | 100.00     | \$ | 100.00     | \$ | 300.00     |
| 100.034.34600.46101    | Animal Ctrl Boarding Fees          | \$ | 50.00      | \$ | 50.00      | \$ | 300.00     |
| 100.034.34600.46102    | Animal Ctrl Adoption Fees          | \$ | 8,000.00   | \$ | 6,400.00   | \$ | 6,400.00   |
| 100.034.34600.46103    | Animal Ctrl Reclaim Fee            | \$ | 1,900.00   | \$ | 3,850.00   | \$ | 3,850.00   |

|                                |                               |               |               |               |
|--------------------------------|-------------------------------|---------------|---------------|---------------|
| Sub total                      |                               | \$ 10,050.00  | \$ 10,400.00  | \$ 10,850.00  |
| 100.034.34900.49100            | Other Charges for Services    |               |               |               |
| 100.034.34900.49100            | Cemetery Fees                 | \$ 18,000.00  | \$ 18,000.00  | \$ 18,000.00  |
| 100.034.34900.49101            | Cemetery Deed Filing Fee      | \$ 400.00     | \$ 500.00     | \$ 1,000.00   |
| 100.034.34900.49300            | Bad Check Fees                | \$ 2,500.00   | \$ 2,500.00   | \$ 2,500.00   |
| Sub total                      |                               | \$ 20,900.00  | \$ 21,000.00  | \$ 21,500.00  |
| Total for Charges for Services |                               | \$ 758,170.00 | \$ 868,300.00 | \$ 783,350.00 |
| 100.035.35100.35131            | Fines & Foreitures            |               |               |               |
| 100.035.35100.35170            | Court Fines & Forfeitures     | \$ 150,000.00 | \$ 150,000.00 | \$ 150,000.00 |
| 100.035.35100.35171            | Court - Restitution           | \$ 1,700.00   | \$ 2,500.00   | \$ 2,500.00   |
| 100.035.35100.35172            | Court - Restit Attorney Fees  | \$ 1,200.00   | \$ 2,000.00   | \$ 2,000.00   |
| 100.035.35100.35173            | Court - Restit Misc Fees      | \$ 500.00     | \$ 1,500.00   | \$ 1,500.00   |
| 100.035.35100.35312            | Drug Confiscations            | \$ 500.00     | \$ 1,500.00   | \$ 1,500.00   |
| Sub total                      |                               | \$ 153,900.00 | \$ 157,500.00 | \$ 157,500.00 |
| Total Fines & Forfeitures      |                               | \$ 153,900.00 | \$ 157,500.00 | \$ 157,500.00 |
| 100.036.36100.36100            | Interest Revenues             |               |               |               |
| 100.036.36100.36100            | Interest Revenues             | \$ 6,000.00   | \$ 2,000.00   | \$ 7,500.00   |
| 100.036.36100.36101            | Interest Revenue - Recreation | \$ 60.00      | \$ -          | \$ -          |
| Sub total                      |                               | \$ 6,060.00   | \$ 2,000.00   | \$ 7,500.00   |
| Total Investment Income        |                               | \$ 6,060.00   | \$ 2,000.00   | \$ 7,500.00   |
| 100.037.37100.37100            | Contrib & Donations - Private |               |               |               |
| 100.037.37100.37100            | Donations                     | \$ 15,000.00  | \$ -          | \$ -          |
| 100.037.37100.37101            | Donations - Animal Control    | \$ 1,500.00   | \$ 2,500.00   | \$ 8,000.00   |
| 100.037.37100.37102            | Misc Police Dept Donations    |               | \$ 900.00     | \$ 1,000.00   |
| 100.037.37100.37107            | Donations for Ncc             | \$ 100.00     | \$ 100.00     | \$ 100.00     |
| Sub total                      |                               | \$ 16,600.00  | \$ 3,500.00   | \$ 9,100.00   |

|   |                                |                 |                 |                 |
|---|--------------------------------|-----------------|-----------------|-----------------|
| Total Contributions & Donations Private |                                | \$ 16,600.00    | \$ 3,500.00     | \$ 9,100.00     |
| 100.038.38100.38100                     | Miscellaneous Revenue          |                 |                 |                 |
| 100.038.38100.38100                     | Cashier Over / Short           |                 |                 |                 |
| 100.038.38100.38101                     | Community Center Rental        | \$ 10,000.00    | \$ 10,000.00    | \$ 10,000.00    |
| 100.038.38100.38102                     | County Rent / Salary           | \$ 5,000.00     | \$ 5,000.00     | \$ 5,000.00     |
| 100.038.38100.38104                     | Building Rent                  | \$ 9,000.00     | \$ 6,500.00     | \$ 6,500.00     |
| 100.038.38100.38107                     | Rent for Land Use              | \$ 9,000.00     | \$ 10,000.00    | \$ 10,000.00    |
| 100.038.38100.38108                     | Bi-Lo Bldg Office Rental       | \$ 24,000.00    | \$ -            | \$ -            |
| Sub total                               |                                | \$ 57,000.00    | \$ 31,500.00    | \$ 31,500.00    |
| 100.038.38300.38311                     | Reim Damaged Property          |                 |                 |                 |
| 100.038.38300.38311                     | Reim Damaged Property          |                 | \$ -            | \$ -            |
| Sub total                               |                                |                 | \$ -            | \$ -            |
| 100.038.38900.38900                     | Other Miscellaneous Revenues   |                 |                 |                 |
| 100.038.38900.38900                     | Miscellaneous Revenue          | \$ 5,500.00     | \$ 45,000.00    | \$ 45,000.00    |
| 100.038.38900.38906                     | Deep South Revenue Sharing Dis | \$ 30,000.00    | \$ 45,000.00    | \$ 32,000.00    |
| 100.038.38900.38915                     | Farmers Market Sales           | \$ 43,000.00    | \$ 115,000.00   | \$ 125,000.00   |
| 100.038.38900.38918                     | Reimb From Funds for Sal/Ins   | \$ 73,133.00    | \$ -            | \$ -            |
|   | Transfer from ARPA Fund        | \$ 44,630.00    | \$ -            | \$ -            |
| 100.038.38900.38920                     | Better Hometown Receipts       |                 |                 |                 |
| Sub total                               |                                | \$ 196,263.00   | \$ 205,000.00   | \$ 202,000.00   |
| Total Miscellaneous Revenue             |                                | \$ 253,263.00   | \$ 1,142,270.00 | \$ 205,000.00   |
| Total Revenues                          |                                | \$ 3,611,845.00 | \$ 3,750,604.00 | \$ 3,854,464.00 |
| Expenditures:                           |                                |                 |                 |                 |
| 100.100.01500.51101                     | General Administration         |                 |                 |                 |
| 100.100.01500.51101                     | Salaries                       | \$ 86,700.00    | \$ 85,000.00    | \$ 120,000.00   |
| 100.100.01500.51102                     | Alderman Compensation          | \$ 28,800.00    | \$ 29,500.00    | \$ 29,500.00    |
| 100.100.01500.51210                     | Employee Health Ins.           | \$ 23,000.00    | \$ 25,000.00    | \$ 25,000.00    |

|                     |                              |              |               |               |
|---------------------|------------------------------|--------------|---------------|---------------|
| 100.100.01500.51212 | Employee Ins. Deduct. Reimb  | \$ 7,000.00  | \$ 7,000.00   | \$ 7,000.00   |
| 100.100.01500.51220 | Social Security Expense      | \$ 6,600.00  | \$ 6,800.00   | \$ 7,800.00   |
| 100.100.01500.51240 | Retirement Expense           | \$ 77,000.00 | \$ 101,305.00 | \$ 102,000.00 |
| 100.100.01500.51260 | Unemployment Expense         | \$ 1,000.00  | \$ -          | \$ 5,000.00   |
| 100.100.01500.51270 | Worker's Comp Insurance      | \$ 65,000.00 | \$ 60,000.00  | \$ 60,000.00  |
| 100.100.01500.52120 | Attorney Fees                | \$ 50,000.00 | \$ 70,000.00  | \$ 55,000.00  |
| 100.100.01500.52121 | Auditor's Fees               | \$ 22,000.00 | \$ 20,000.00  | \$ 20,000.00  |
| 100.100.01500.52123 | Contract Prof Services       |              | \$ 20,000.00  | \$ 20,000.00  |
| 100.100.01500.52126 | Engineering Fees             | \$ 1,000.00  | \$ 1,500.00   | \$ 1,500.00   |
| 100.100.01500.52130 | Data Proc / Software Maint   | \$ 23,000.00 | \$ 25,000.00  | \$ 25,000.00  |
| 100.100.01500.52145 | Security Monitoring System   | \$ 550.00    | \$ 600.00     | \$ 600.00     |
| 100.100.01500.52146 | Bank or Credit Card Fees     | \$ 3,750.00  | \$ 3,500.00   | \$ 3,500.00   |
| 100.100.01500.52201 | Building Maintenance         | \$ 2,500.00  | \$ 3,000.00   | \$ 3,000.00   |
| 100.100.01500.52203 | Equipment Maintenance        | \$ 7,500.00  | \$ 8,000.00   | \$ 8,000.00   |
| 100.100.01500.52204 | Bldg Maintenance - Wiregrass | \$ 200.00    | \$ 200.00     | \$ 200.00     |
| 100.100.01500.52206 | Bldg Maintenance - Dtc       | \$ 1,000.00  | \$ 1,000.00   | \$ 1,000.00   |
| 100.100.01500.52209 | Bldg Mainenance - Ncc        | \$ 500.00    | \$ 1,000.00   | \$ 1,000.00   |
| 100.100.01500.52211 | Bldg Maint - Bilo Bldg       | \$ 500.00    | \$ -          | \$ -          |
| 100.100.01500.52212 | Bldg Maint - Yes Center      | \$ 1,000.00  | \$ 500.00     | \$ 500.00     |
| 100.100.01500.52310 | Vehicle Insurance            | \$ 45,888.00 | \$ 47,000.00  | \$ 47,000.00  |
| 100.100.01500.52311 | Liability Ins Claims - Laws  | \$ 500.00    | \$ 500.00     | \$ 500.00     |
| 100.100.01500.52312 | Health & Accid (Fire)        |              | \$ 400.00     | \$ 400.00     |
| 100.100.01500.52314 | General Liability Insurance  | \$ 13,218.00 | \$ 14,000.00  | \$ 14,000.00  |
| 100.100.01500.52315 | Property Insurance           | \$ 16,000.00 | \$ 16,500.00  | \$ 16,500.00  |
| 100.100.01500.52316 | Elected Official Liability   | \$ 6,648.00  | \$ 6,800.00   | \$ 6,800.00   |
| 100.100.01500.52319 | Crime & Gov't Insurance      | \$ 730.00    | \$ 800.00     | \$ 800.00     |
| 100.100.01500.52320 | Telephone Expense            | \$ 16,400.00 | \$ 16,400.00  | \$ 16,400.00  |
| 100.100.01500.52321 | Telecom Contract Fees        | \$ 2,720.00  | \$ 3,500.00   | \$ 3,500.00   |
| 100.100.01500.52322 | Internet Fees                | \$ 3,350.00  | \$ 3,500.00   | \$ 3,500.00   |
| 100.100.01500.52325 | Cell Phone / Page/ Radio Exp | \$ 1,700.00  | \$ 1,700.00   | \$ 1,700.00   |
| 100.100.01500.52326 | Postage                      |              | \$ -          | \$ -          |
| 100.100.01500.52330 | Advertising Expense          | \$ 4,500.00  | \$ 4,500.00   | \$ 4,500.00   |
| 100.100.01500.52350 | Travel Expense               | \$ 2,200.00  | \$ 3,000.00   | \$ 3,000.00   |
| 100.100.01500.52360 | Dues                         | \$ 13,125.00 | \$ 13,000.00  | \$ 13,000.00  |

|                          |                                   |               |               |               |
|--------------------------|-----------------------------------|---------------|---------------|---------------|
| 100.100.01500.52370      | Training Expense                  | \$ 3,000.00   | \$ 3,500.00   | \$ 3,500.00   |
| 100.100.01500.52385      | Contractual Services              | \$ 1,600.00   | \$ 2,000.00   | \$ 2,000.00   |
| 100.100.01500.52387      | Election Workers                  | \$ 1,500.00   | \$ 2,000.00   | \$ 2,000.00   |
| 100.100.01500.52388      | Okefenokee Occasion               |               | \$ 2,000.00   | \$ 2,000.00   |
| 100.100.01500.53110      | Operating Supplies                | \$ 3,200.00   | \$ 4,500.00   | \$ 4,500.00   |
| 100.100.01500.53111      | Office Supplies                   | \$ 6,500.00   | \$ 7,500.00   | \$ 7,500.00   |
| 100.100.01500.53123      | Electricity - Buildings           | \$ 15,000.00  | \$ 15,500.00  | \$ 15,500.00  |
| 100.100.01500.53127      | Gas & Oil                         |               | \$ -          | \$ -          |
| 100.100.01500.53128      | Electric - Ncc - A/C - Fntn - Spr | \$ 4,620.00   | \$ 5,000.00   | \$ 5,000.00   |
| 100.100.01500.53130      | Food - Not Travel Related         | \$ 1,350.00   | \$ 1,200.00   | \$ 1,200.00   |
| 100.100.01500.53160      | Small Equipment                   | \$ 500.00     | \$ 500.00     | \$ 500.00     |
| 100.100.01500.53171      | Uniform Expense                   |               | \$ -          | \$ 1,200.00   |
| 100.100.01500.53173      | Election Expense                  | \$ 250.00     | \$ 500.00     | \$ 500.00     |
| 100.100.01500.54118      | C/O Land                          |               | \$ -          | \$ -          |
| 100.100.01500.54250      | Equipment                         |               | \$ 10,000.00  | \$ 10,000.00  |
| 100.100.01500.57201      | Donations                         | \$ 14,500.00  | \$ 14,500.00  | \$ 14,500.00  |
| 100.100.01500.57301      | Miscellaneous Expense             | \$ 3,500.00   | \$ 4,000.00   | \$ 4,000.00   |
| 100.100.01500.57305      | Prop Tax Collection Exp           | \$ 500.00     | \$ 500.00     | \$ 500.00     |
| 100.100.01500.57306      | Cleanup Abandoned Property        |               | \$ 1,500.00   | \$ 1,500.00   |
| 100.100.01500.57315      | Bank Ach Fees                     | \$ 1,400.00   | \$ 1,400.00   | \$ 1,400.00   |
| Sub total                |                                   | \$ 592,999.00 | \$ 676,605.00 | \$ 704,500.00 |
| Total General Government |                                   | \$ 592,999.00 | \$ 676,605.00 | \$ 688,300.00 |
| 100.200.02650.52119      | Judicial                          |               |               |               |
| 100.200.02650.52119      | Indigent Defense                  | \$ 2,600.00   | \$ 2,600.00   | \$ 1,000.00   |
| 100.200.02650.52122      | Judge Fees                        | \$ 9,900.00   | \$ 9,900.00   | \$ 10,800.00  |
| 100.200.02650.52127      | Court Solicitor Fees              | \$ 9,900.00   | \$ 9,900.00   | \$ 10,800.00  |
| 100.200.02650.52128      | Court Appointed Counsel           | \$ 8,400.00   | \$ 8,400.00   | \$ 9,300.00   |
| 100.200.02650.52150      | Legal Interpretation Fee          |               | \$ 300.00     | \$ 300.00     |
| 100.200.02650.52350      | Travel Expense                    | \$ 2,300.00   | \$ 2,300.00   | \$ 2,700.00   |
| 100.200.02650.52360      | Dues                              | \$ 145.00     | \$ 155.00     | \$ 155.00     |
| 100.200.02650.52370      | Training Expense                  | \$ 550.00     | \$ 775.00     | \$ 550.00     |
| 100.200.02650.53110      | Operating Supplies                | \$ 100.00     | \$ 150.00     | \$ 150.00     |



|                     |                              |               |               |               |
|---------------------|------------------------------|---------------|---------------|---------------|
| 100.200.02650.53111 | Office Supplies              | \$ 200.00     | \$ 200.00     | \$ 200.00     |
| Sub total           |                              | \$ 34,095.00  | \$ 34,680.00  | \$ 35,955.00  |
| Total Judicial      |                              | \$ 34,095.00  | \$ 34,680.00  | \$ 35,955.00  |
| 100.300.03200.51101 | Public Safety - Police       |               |               |               |
| 100.300.03200.51101 | Salaries                     | \$ 850,000.00 | \$ 900,000.00 | \$ 930,000.00 |
| 100.300.03200.51130 | Overtime                     | \$ 25,000.00  | \$ 25,000.00  | \$ 35,000.00  |
| 100.300.03200.51210 | Employee Health Ins.         | \$ 141,865.00 | \$ 90,000.00  | \$ 90,000.00  |
| 100.300.03200.51220 | Social Security Expense      | \$ 65,025.00  | \$ 66,937.50  | \$ 66,937.50  |
| 100.300.03200.52124 | Prisoner Housing             | \$ 53,452.30  | \$ 60,000.00  | \$ 65,000.00  |
| 100.300.03200.52125 | Prisoner Medical Exp         | \$ 800.00     | \$ 800.00     | \$ 800.00     |
| 100.300.03200.52130 | Data Proc / Software Maint   | \$ 13,500.00  | \$ 13,500.00  | \$ 13,500.00  |
| 100.300.03200.52131 | Drug Testing / Medical Exp   | \$ 175.00     | \$ 1,000.00   | \$ 1,000.00   |
| 100.300.03200.52151 | Blood Draw - Arrests         | \$ 1,300.00   | \$ 1,300.00   | \$ 1,300.00   |
| 100.300.03200.52201 | Building Maintenance         | \$ 3,000.00   | \$ 3,000.00   | \$ 3,000.00   |
| 100.300.03200.52202 | Vehicle Maintenance          | \$ 18,000.00  | \$ 20,000.00  | \$ 20,000.00  |
| 100.300.03200.52203 | Equipment Maintenance        | \$ 9,300.00   | \$ 10,000.00  | \$ 10,000.00  |
| 100.300.03200.52208 | Grounds/Landscape Maint      | \$ 200.00     | \$ 200.00     | \$ 200.00     |
| 100.300.03200.52318 | Law Officers' Liability      | \$ 24,259.00  | \$ 26,000.00  | \$ 26,000.00  |
| 100.300.03200.52320 | Telephone Expense            | \$ 7,500.00   | \$ 7,000.00   | \$ 7,000.00   |
| 100.300.03200.52322 | Internet Fees                | \$ 960.00     | \$ 960.00     | \$ 960.00     |
| 100.300.03200.52325 | Cell Phone/ Pager/ Radio Exp | \$ 3,500.00   | \$ 3,500.00   | \$ 3,500.00   |
| 100.300.03200.52326 | Postage                      | \$ 400.00     | \$ 400.00     | \$ 400.00     |
| 100.300.03200.52330 | Advertising Expense          | \$ 100.00     | \$ 100.00     | \$ 100.00     |
| 100.300.03200.52350 | Travel Expense               | \$ 4,800.00   | \$ 3,500.00   | \$ 3,500.00   |
| 100.300.03200.52360 | Dues                         | \$ 500.00     | \$ 500.00     | \$ 500.00     |
| 100.300.03200.52370 | Training Expense             | \$ 2,700.00   | \$ 5,000.00   | \$ 5,000.00   |
| 100.300.03200.52372 | Drug Education               | \$ 250.00     | \$ 250.00     | \$ 250.00     |
| 100.300.03200.53110 | Operating Supplies           | \$ 10,000.00  | \$ 12,000.00  | \$ 12,000.00  |
| 100.300.03200.53111 | Office Supplies              | \$ 2,300.00   | \$ 2,600.00   | \$ 2,600.00   |
| 100.300.03200.53121 | Police Fund Expenses         | \$ 1,400.00   | \$ 1,400.00   | \$ 1,400.00   |
| 100.300.03200.53123 | Electricity - Buildings      | \$ 7,700.00   | \$ 7,500.00   | \$ 7,500.00   |
| 100.300.03200.53127 | Gas & Oil                    | \$ 45,000.00  | \$ 40,000.00  | \$ 40,000.00  |

|                     |                             |                 |                 |                 |
|---------------------|-----------------------------|-----------------|-----------------|-----------------|
| 100.300.03200.53160 | Small Equipment             | \$ 1,396.00     | \$ -            | \$ -            |
| 100.300.03200.53171 | Uniform Expense             | \$ 12,151.70    | \$ 15,000.00    | \$ 15,000.00    |
| 100.300.03200.54220 | C / O - Vehicles            |                 | \$ -            | \$ -            |
| 100.300.03200.54250 | Equipment                   | \$ 10,000.00    | \$ -            | \$ -            |
| 100.300.03200.54255 | Tech Equip - Technology Fee | \$ 10,000.00    | \$ 10,000.00    | \$ 10,000.00    |
| 100.300.03200.57201 | Donations                   | \$ 400.00       | \$ 400.00       | \$ 400.00       |
| 100.300.03200.57203 | Peace Officers A & B Fund   | \$ 40,000.00    | \$ 33,000.00    | \$ 33,000.00    |
| 100.300.03200.57301 | Miscellaneous Expense       | \$ 853.79       | \$ 1,000.00     | \$ 1,000.00     |
| 100.300.03200.57302 | Misc. Police Rec Fund Exp   | \$ 146.21       | \$ 500.00       | \$ 500.00       |
| Sub total           |                             | \$ 1,367,934.00 | \$ 1,312,347.50 | \$ 1,407,347.50 |

|                     |                            |               |               |               |
|---------------------|----------------------------|---------------|---------------|---------------|
| 100.300.03500.51101 | Fire Department            |               |               |               |
| 100.300.03500.51101 | Salaries                   | \$ 49,337.00  | \$ 49,000.00  | \$ 51,000.00  |
| 100.300.03500.51130 | Overtime                   | \$ 150.00     | \$ 250.00     | \$ 250.00     |
| 100.300.03500.51210 | Employee Health Ins        | \$ 10,000.00  | \$ 13,000.00  | \$ 14,000.00  |
| 100.300.03500.51211 | Fire Fighter Cancer Policy | \$ 1,880.00   | \$ 2,000.00   | \$ 2,200.00   |
| 100.300.03500.51220 | Social Security Expense    | \$ 6,000.00   | \$ 3,768.00   | \$ 4,200.00   |
| 100.300.03500.52132 | Fire Calls                 | \$ 32,000.00  | \$ 43,000.00  | \$ 43,000.00  |
| 100.300.03500.52201 | Building Maintenance       | \$ 200.00     | \$ 5,000.00   | \$ 5,000.00   |
| 100.300.03500.52202 | Vehicle Maintenance        | \$ 3,000.00   | \$ 4,000.00   | \$ 4,000.00   |
| 100.300.03500.52203 | Equipment Maintenance      | \$ 2,600.00   | \$ 2,600.00   | \$ 3,000.00   |
| 100.300.03500.52320 | Telephone Expense          | \$ 3,600.00   | \$ 3,600.00   | \$ 3,600.00   |
| 100.300.03500.52325 | Cell Phone/Pager/Radio Exp | \$ 1,160.00   | \$ 1,300.00   | \$ 1,300.00   |
| 100.300.03500.52360 | Dues                       |               | \$ -          | \$ -          |
| 100.300.03500.52363 | Fireman's Dues             | \$ 6,190.00   | \$ 6,500.00   | \$ 6,500.00   |
| 100.300.03500.53110 | Operating Supplies         | \$ 1,000.00   | \$ 1,500.00   | \$ 1,700.00   |
| 100.300.03500.53115 | Firefighting Supplies      | \$ 500.00     | \$ 500.00     | \$ 500.00     |
| 100.300.03500.53123 | Electricity - Buildings    | \$ 2,795.00   | \$ 2,800.00   | \$ 3,000.00   |
| 100.300.03500.53127 | Gas & Oil                  | \$ 2,150.00   | \$ 3,000.00   | \$ 4,000.00   |
| 100.300.03500.53160 | Small Equipment            |               | \$ 2,500.00   | \$ 2,500.00   |
| 100.300.03500.53170 | Uniform Expense            |               | \$ 120.00     | \$ 800.00     |
| 100.300.03500.54250 | C / O - Vehicle            |               | \$ -          | \$ -          |
| 100.300.03500.57301 | Miscellaneous Expense      | \$ 100.00     | \$ 100.00     | \$ 100.00     |
| Sub total           |                            | \$ 122,662.00 | \$ 144,538.00 | \$ 150,650.00 |

|                     |                              |                 |                 |                 |  |
|---------------------|------------------------------|-----------------|-----------------|-----------------|--|
| 100.300.03910.51101 | Animal Control               |                 |                 |                 |  |
| 100.300.03910.51101 | Salaries                     | \$ 32,000.00    | \$ 32,000.00    | \$ 36,000.00    |  |
| 100.300.03910.51130 | Overtime                     | \$ 2,000.00     | \$ 2,000.00     | \$ 2,000.00     |  |
| 100.300.03910.51210 | Employee Health Ins.         | \$ 7,300.00     | \$ 6,500.00     | \$ 9,000.00     |  |
| 100.300.03910.51220 | Social Security Expense      | \$ 2,448.00     | \$ 2,448.00     | \$ 3,000.00     |  |
| 100.300.03910.52131 | Drug Testing / Medical Exp   | \$ 100.00       | \$ 100.00       | \$ 100.00       |  |
| 100.300.03910.52134 | Euthanasia                   | \$ 1,500.00     | \$ 1,500.00     | \$ 1,500.00     |  |
| 100.300.03910.52147 | Vaccine - Spay - Neuter      | \$ 11,000.00    | \$ 13,500.00    | \$ 10,000.00    |  |
| 100.300.03910.52201 | Building Maintenance         | \$ 200.00       | \$ 200.00       | \$ 500.00       |  |
| 100.300.03910.52202 | Vehicle Maintenance          | \$ 700.00       | \$ 600.00       | \$ 1,000.00     |  |
| 100.300.03910.52203 | Equipment Maintenance        | \$ 100.00       | \$ 100.00       | \$ 500.00       |  |
| 100.300.03910.52205 | Animal Pen Maintenance       | \$ 200.00       | \$ 200.00       | \$ 500.00       |  |
| 100.300.03910.52325 | Cell Phone/Pager/Radio Exp   | \$ 950.00       | \$ 950.00       | \$ 750.00       |  |
| 100.300.03910.52350 | Travel Expense               | \$ 100.00       | \$ 100.00       | \$ 250.00       |  |
| 100.300.03910.52360 | Dues                         | \$ 120.00       | \$ 200.00       | \$ 200.00       |  |
| 100.300.03910.52370 | Training Exp                 | \$ 150.00       | \$ 150.00       | \$ 250.00       |  |
| 100.300.03910.53110 | Operating Supplies           | \$ 1,200.00     | \$ 1,000.00     | \$ 1,500.00     |  |
| 100.300.03910.53111 | Office Supplies              | \$ 75.00        | \$ 75.00        | \$ 100.00       |  |
| 100.300.03910.53123 | Electricity - Buildings      | \$ 2,000.00     | \$ 2,400.00     | \$ 3,000.00     |  |
| 100.300.03910.53132 | Dog & Cat Food               | \$ 200.00       | \$ 200.00       | \$ 200.00       |  |
| 100.300.03910.53160 | Small Equipment              | \$ 1,000.00     | \$ 1,000.00     | \$ 1,000.00     |  |
| 100.300.03910.53171 | Uniform Expense              | \$ 200.00       | \$ 200.00       | \$ 600.00       |  |
| 100.300.03910.57301 | Miscellaneous Expense        | \$ 50.00        | \$ 50.00        | \$ 50.00        |  |
| Sub total           |                              | \$ 63,593.00    | \$ 65,473.00    | \$ 72,000.00    |  |
| Total Public Safety |                              | \$ 1,554,189.00 | \$ 1,522,358.50 | \$ 1,629,997.50 |  |
| 100.300.07220.51101 | Code Enforcement             |                 |                 |                 |  |
| 100.300.07220.51101 | Salaries                     | \$ 64,740.00    | \$ 38,000.00    | \$ 40,000.00    |  |
| 100.300.07220.51130 | Overtime                     |                 | \$ 250.00       | \$ 300.00       |  |
| 100.300.07220.51210 | Employee Health Ins          | \$ 7,300.00     | \$ 7,300.00     | \$ 9,000.00     |  |
| 100.300.07220.51220 | Social Security Expense      | \$ 4,950.00     | \$ 2,927.00     | \$ 3,500.00     |  |
| 100.300.07220.52111 | Gis Mapping - Zoning Maps Rc | \$ 250.00       | \$ -            | \$ 250.00       |  |

|                            |                             |               |               |               |
|----------------------------|-----------------------------|---------------|---------------|---------------|
| 100.300.07220.52130        | Data Proc / Software Maint  | \$ 500.00     | \$ -          | \$ 500.00     |
| 100.300.07220.52202        | Vehicle Maintenance         | \$ 1,500.00   | \$ 750.00     | \$ 1,000.00   |
| 100.300.07220.52320        | Telephone Expense           | \$ 315.00     | \$ 150.00     | \$ 200.00     |
| 100.300.07220.52322        | Internet Fees               | \$ 350.00     | \$ -          | \$ 200.00     |
| 100.300.07220.52325        | Cell Phone/Pager/Radio Exp  | \$ 700.00     | \$ 500.00     | \$ 500.00     |
| 100.300.07220.52350        | Travel Expense              | \$ 1,300.00   | \$ 2,100.00   | \$ 2,100.00   |
| 100.300.07220.52360        | Dues                        | \$ 150.00     | \$ 75.00      | \$ 200.00     |
| 100.300.07220.52370        | Training Expense            | \$ 1,600.00   | \$ 600.00     | \$ 1,000.00   |
| 100.300.07220.53110        | Operating Supplies          | \$ 1,000.00   | \$ 500.00     | \$ 500.00     |
| 100.300.07220.53123        | Electricity - Buildings     | \$ 700.00     | \$ -          | \$ -          |
| 100.300.07220.53127        | Gas & Oil                   | \$ 2,500.00   | \$ 1,500.00   | \$ 2,500.00   |
| 100.300.07220.53160        | Small Equipment             |               | \$ 150.00     | \$ 150.00     |
| 100.300.07220.53171        | Uniform Expense             | \$ 150.00     | \$ 150.00     | \$ 500.00     |
| 100.300.07220.57301        | Miscellaneous Expense       | \$ 100.00     | \$ 50.00      | \$ 100.00     |
| Sub total                  |                             | \$ 88,105.00  | \$ 55,002.00  | \$ 62,500.00  |
| Total for Code Enforcement |                             | \$ 88,105.00  | \$ 55,002.00  | \$ 62,500.00  |
|                            |                             |               |               |               |
| 100.400.04200.51101        | Public Works-Street Dept.   |               |               |               |
| 100.400.04200.51101        | Salaries                    | \$ 144,200.00 | \$ 158,000.00 | \$ 163,000.00 |
| 100.400.04200.51130        | Overtime                    | \$ 1,200.00   | \$ 1,800.00   | \$ 2,500.00   |
| 100.400.04200.51210        | Employee Health Ins         | \$ 46,000.00  | \$ 46,000.00  | \$ 58,000.00  |
| 100.400.04200.51220        | Social Security Expense     | \$ 11,040.00  | \$ 11,230.00  | \$ 13,000.00  |
| 100.400.04200.52111        | Gis Mapping-Zoning Map Rc   | \$ 250.00     | \$ 250.00     | \$ 250.00     |
| 100.400.04200.52131        | Drug Testing / Medical Exp  | \$ 150.00     | \$ 150.00     | \$ 150.00     |
| 100.400.04200.51133        | Mosquito Spraying           | \$ 9,000.00   | \$ 7,000.00   | \$ 5,000.00   |
| 100.400.04200.52202        | Vehicle Maintenance         | \$ 2,500.00   | \$ 2,500.00   | \$ 3,500.00   |
| 100.400.04200.52203        | Equipment Maintenance       | \$ 35,000.00  | \$ 30,000.00  | \$ 27,000.00  |
| 100.400.04200.52208        | Grounds/Landscape Maint     | \$ 1,000.00   | \$ -          | \$ 3,000.00   |
| 100.400.04200.52320        | Telephone Expense           | \$ 350.00     | \$ 250.00     | \$ 250.00     |
| 100.400.04200.52323        | Traffic Light Signal - Tel3 | \$ 380.00     | \$ 400.00     | \$ 400.00     |
| 100.400.04200.52325        | Cell Phone/Pager/Radio Exp  | \$ 3,600.00   | \$ 3,600.00   | \$ 2,500.00   |
| 100.400.04200.52330        | Advertising Expense         |               | \$ 100.00     | \$ 100.00     |
| 100.400.04200.52370        | Training Expense            |               | \$ 200.00     | \$ 600.00     |

|                     |                             |               |               |               |
|---------------------|-----------------------------|---------------|---------------|---------------|
| 100.400.04200.52393 | Tree Removal Service        | \$ 750.00     | \$ 750.00     | \$ 750.00     |
| 100.400.04200.53110 | Operating Supplies          | \$ 3,200.00   | \$ 2,500.00   | \$ 4,500.00   |
| 100.400.04200.53112 | Signs                       | \$ 3,200.00   | \$ 2,000.00   | \$ 2,000.00   |
| 100.400.04200.53127 | Gas & Oil                   | \$ 13,000.00  | \$ 11,500.00  | \$ 15,000.00  |
| 100.400.04200.53129 | Electric - Traffic Signals  | \$ 1,250.00   | \$ 1,250.00   | \$ 1,250.00   |
| 100.400.04200.53160 | Small Equipment             | \$ 1,425.00   | \$ 1,500.00   | \$ 1,500.00   |
| 100.400.04200.53171 | Uniform Expense             | \$ 480.00     | \$ 480.00     | \$ 2,500.00   |
| 100.400.04200.53172 | Electricity -Street Lights  | \$ 125,000.00 | \$ 130,000.00 | \$ 138,000.00 |
| 100.400.04200.54125 | Street Improv-Lmig Program  | \$ 70,000.00  | \$ 72,390.00  | \$ 75,000.00  |
| 100.400.04200.54205 | New Equipment               | \$ 26,000.00  | \$ -          | \$ -          |
| Sub total           |                             | \$ 498,975.00 | \$ 483,850.00 | \$ 519,750.00 |
|                     |                             |               |               |               |
| 100.400.04530.51101 | Sanitation Dept.            |               |               |               |
| 100.400.04530.51101 | Salaries                    | \$ 32,473.00  | \$ 33,000.00  | \$ 35,000.00  |
| 100.400.04530.51130 | Overtime                    | \$ 200.00     | \$ 200.00     | \$ 200.00     |
| 100.400.04530.51210 | Employee Health Ins         | \$ 7,300.00   | \$ 6,800.00   | \$ 6,800.00   |
| 100.400.04530.51220 | Social Security Expense     | \$ 2,383.00   | \$ 2,540.00   | \$ 3,000.00   |
| 100.400.04530.52135 | Sanitation Fees             | \$ 490,000.00 | \$ 509,000.00 | \$ 475,000.00 |
| 100.400.04530.52141 | City Spring Cleanup         | \$ 3,700.00   | \$ -          | \$ 6,000.00   |
| 100.400.04530.52142 | Tire Disposal               | \$ 500.00     | \$ -          | \$ 1,500.00   |
| 100.400.04530.52148 | Yard Trash Grinding Service | \$ 15,000.00  | \$ 15,000.00  | \$ 15,000.00  |
| 100.400.04530.52203 | Equipment Maintenance       | \$ 6,000.00   | \$ 4,500.00   | \$ 4,500.00   |
| 100.400.04530.52325 | Cell Phone/Pager/Radio Exp  | \$ 400.00     | \$ 400.00     | \$ 400.00     |
| 100.400.04530.53110 | Operating Supplies          | \$ 100.00     | \$ 200.00     | \$ 200.00     |
| 100.400.04530.53127 | Gas & Oil                   | \$ 2,000.00   | \$ 2,000.00   | \$ 2,500.00   |
| Sub total           |                             | \$ 560,056.00 | \$ 573,640.00 | \$ 550,100.00 |
|                     |                             |               |               |               |
| 100.400.04900.52200 | Shop                        |               |               |               |
| 100.400.04900.52200 | Repairs & Maintenance       | \$ 500.00     | \$ 500.00     | \$ 500.00     |
| 100.400.04900.53110 | Operating Supplies          | \$ 200.00     | \$ 200.00     | \$ 250.00     |
| Sub total           |                             | \$ 700.00     | \$ 700.00     | \$ 750.00     |
|                     |                             |               |               |               |
| 100.400.04970.52201 | Work Control                |               |               |               |
| 100.400.04970.52201 | Building Maintenance        | \$ 750.00     | \$ 1,000.00   | \$ 500.00     |

|                     |                       |             |             |             |
|---------------------|-----------------------|-------------|-------------|-------------|
| 100.400.04970.52203 | Equipment Maintenance | \$ 200.00   | \$ 200.00   | \$ 200.00   |
| 100.400.04970.52232 | Ice Machine Rental    | \$ 1,400.00 | \$ 1,500.00 | \$ 1,700.00 |
| 100.400.04970.53110 | Operating Supplies    | \$ 200.00   | \$ 400.00   | \$ 200.00   |
| 100.400.04970.53123 | Electricity-Buildings | \$ 350.00   | \$ 400.00   | \$ 500.00   |
| 100.400.04970.57301 | Miscellaneous Expense | \$ 100.00   | \$ -        | \$ -        |
| Sub Total           |                       | \$ 3,000.00 | \$ 3,500.00 | \$ 3,100.00 |

|                    |  |                 |                 |                 |
|--------------------|--|-----------------|-----------------|-----------------|
| Total Public Works |  | \$ 1,062,731.00 | \$ 1,061,690.00 | \$ 1,072,950.00 |
|--------------------|--|-----------------|-----------------|-----------------|

|                     |                                  |               |               |               |
|---------------------|----------------------------------|---------------|---------------|---------------|
| 100.600.06100.51101 | Culture / Recreation - Cemetery  |               |               |               |
| 100.600.06100.51101 | Salaries                         | \$ 54,778.00  | \$ 55,000.00  | \$ 58,000.00  |
| 100.600.06100.51130 | Overtime                         | \$ 1,500.00   | \$ 1,500.00   | \$ 1,500.00   |
| 100.600.06100.51210 | Employee Health Ins              | \$ 14,000.00  | \$ 14,000.00  | \$ 17,000.00  |
| 100.600.06100.51220 | Social Security Expense          | \$ 4,154.00   | \$ 4,323.00   | \$ 4,600.00   |
| 100.600.06100.52200 | Repairs & Maintenance            | \$ 1,200.00   | \$ 1,000.00   | \$ 1,000.00   |
| 100.600.06100.52202 | Vehicle Maintenance              | \$ 800.00     | \$ 1,800.00   | \$ 2,500.00   |
| 100.600.06100.52203 | Equipment Maintenance            | \$ 3,800.00   | \$ 4,000.00   | \$ 5,500.00   |
| 100.600.06100.52208 | Ground/Landscape Maint           | \$ 1,200.00   | \$ 1,000.00   | \$ 1,500.00   |
| 100.600.06100.52385 | Contractual Services             | \$ 3,500.00   | \$ 3,000.00   | \$ 3,000.00   |
| 100.600.06100.53110 | Operating Supplies               | \$ 5,700.00   | \$ 3,800.00   | \$ 3,800.00   |
| 100.600.06100.53119 | Volleyball Court Supplies        | \$ 300.00     | \$ 300.00     | \$ 300.00     |
| 100.600.06100.53123 | Electricity - Buildings          | \$ 2,000.00   | \$ 2,000.00   | \$ 2,500.00   |
| 100.600.06100.53127 | Gas & Oil                        | \$ 9,000.00   | \$ 7,200.00   | \$ 8,000.00   |
| 100.600.06100.53134 | Fish Food / Aquatic Spray        | \$ 1,500.00   | \$ 1,500.00   | \$ 1,500.00   |
| 100.600.06100.53160 | Small Equipment                  | \$ 2,100.00   | \$ 1,500.00   | \$ 1,500.00   |
| 100.600.06100.53161 | Christmas Decorations            | \$ 6,000.00   | \$ 2,500.00   | \$ 4,500.00   |
| 100.600.06100.53171 | Uniform Expense                  | \$ 300.00     | \$ 300.00     | \$ 1,200.00   |
| 100.600.06100.53176 | Electricity - Park & Rec         | \$ 9,000.00   | \$ 11,000.00  | \$ 11,000.00  |
| 100.600.06100.53177 | Electricity - Cemetery           | \$ 550.00     | \$ 900.00     | \$ 900.00     |
| 100.600.06100.54128 | Tennis Court Improvements        | \$ 1,000.00   | \$ -          | \$ 1,000.00   |
| 100.600.06100.57303 | July 4th Celebration             | \$ 7,700.00   | \$ 8,000.00   | \$ 10,000.00  |
| 100.600.06100.57304 | Cemetery Deed Filing Fee         | \$ 500.00     | \$ 650.00     | \$ 900.00     |
| 100.600.06100.57312 | Connie's Children's Park Expense | \$ 100.00     | \$ 100.00     | \$ 500.00     |
| Sub total           |                                  | \$ 130,682.00 | \$ 125,373.00 | \$ 142,200.00 |

|                            |                               |               |               |                 |
|----------------------------|-------------------------------|---------------|---------------|-----------------|
| Total Culture / Recreation |                               | \$ 130,682.00 | \$ 125,373.00 | \$ 142,200.00   |
|                            |                               |               |               | WITH THE COUNTY |
| 100.700.07220.51101        | Housing & Development         |               |               |                 |
| 100.700.07220.51101        | Salaries-Code Enforcment      | \$ 64,740.00  | \$ 30,000.00  | \$ 17,000.00    |
| 100.700.07220.51130        | Overtime                      |               | \$ -          | \$ -            |
| 100.700.07220.51210        | Employee Health Ins           | \$ 7,300.00   | \$ -          | \$ -            |
| 100.700.07220.51220        | Social Security Expense       | \$ 4,950.00   | \$ 2,295.00   | \$ -            |
| 100.700.07220.52111        | Gis Mapping-Zoning Maps Rc    | \$ 250.00     | \$ 250.00     | \$ -            |
| 100.700.07220.52130        | Data Proc / Software Maint    | \$ 500.00     | \$ 250.00     |                 |
| 100.700.07220.52202        | Vehicle Maintenance           | \$ 1,500.00   | \$ 750.00     | \$ -            |
| 100.700.07220.52320        | Telephone Expense             | \$ 315.00     | \$ 150.00     | \$ -            |
| 100.700.07220.52322        | Internet Fees                 | \$ 350.00     | \$ 350.00     | \$ -            |
| 100.700.07220.52325        | Cell Phone/Pager/Radio Exp    | \$ 700.00     | \$ 500.00     | \$ -            |
| 100.700.07220.52350        | Travel Expense                | \$ 1,300.00   | \$ 1,000.00   | \$ -            |
| 100.700.07220.52360        | Dues                          | \$ 150.00     | \$ 150.00     | \$ -            |
| 100.700.07220.52370        | Training Expense              | \$ 1,600.00   | \$ 600.00     | \$ -            |
| 100.700.07220.53110        | Operating Supplies            | \$ 1,000.00   | \$ 500.00     | \$ -            |
| 100.700.07220.53123        | Electricity - Buildings       | \$ 700.00     | \$ 600.00     | \$ -            |
| 100.700.07220.53127        | Gas & Oil                     | \$ 2,500.00   | \$ 1,500.00   | \$ -            |
| 100.700.07220.53160        | Small Equipment               |               | \$ -          | \$ -            |
| 100.700.07220.53171        | Uniform Expense               | \$ 150.00     | \$ 120.00     | \$ -            |
| 100.700.07220.57301        | Miscellaneous Expense         | \$ 100.00     | \$ 100.00     | \$ -            |
| Sub total                  |                               | \$ 88,105.00  | \$ 39,115.00  | \$ 17,000.00    |
| 100.700.07520.51100        | Economic Development          |               |               |                 |
| 100.700.07520.51101        | Salaries                      | \$ 42,000.00  | \$ 45,000.00  | \$ 46,500.00    |
| 100.700.07520.51210        | Employee Health Ins           | \$ 14,600.00  | \$ 10,000.00  | \$ 12,000.00    |
| 100.700.07520.51220        | Social Security Expense       | \$ 3,475.00   | \$ 3,443.00   | \$ 4,000.00     |
| 100.700.07520.52100        | Purchased Prof / Tech Svcs    | \$ 200.00     | \$ 200.00     | \$ 1,000.00     |
| 100.700.07520.52130        | Data Proc / Software Maint    | \$ 200.00     | \$ 300.00     | \$ 500.00       |
| 100.700.07520.52208        | Grounds / Landscape Maint     | \$ 12,240.00  | \$ 13,000.00  | \$ 13,000.00    |
| 100.700.07520.52325        | Cell Phone / Pager/ Radio Exp | \$ 1,145.00   | \$ 1,700.00   | \$ 1,700.00     |
| 100.700.07520.52330        | Advertising Expense           | \$ 2,325.00   | \$ 2,000.00   | \$ 2,000.00     |

|                               |                                |               |               |               |
|-------------------------------|--------------------------------|---------------|---------------|---------------|
| 100.700.07520.52350           | Travel Expense                 | \$ 4,000.00   | \$ 2,000.00   | \$ 2,500.00   |
| 100.700.07520.52360           | Dues                           | \$ 2,000.00   | \$ 2,000.00   | \$ 2,000.00   |
| 100.700.07520.52370           | Training Expense               | \$ 3,500.00   | \$ 2,100.00   | \$ 3,000.00   |
| 100.700.07520.53110           | Operating Supplies             | \$ 800.00     | \$ 1,000.00   | \$ 2,500.00   |
| 100.700.07520.53130           | Food - Not Travel Related      | \$ 500.00     | \$ 500.00     | \$ 750.00     |
| 100.700.07520.53160           | Small Equipment                |               | \$ -          | \$ -          |
| 100.700.07520.53161           | Christmas Decorations          | \$ 3,200.00   | \$ 2,500.00   | \$ 3,500.00   |
| 100.700.07520.54118           | C/O Land                       | \$ 1,800.00   | \$ 1,800.00   | \$ 1,800.00   |
| 100.700.07520.57204           | Bht Program                    |               | \$ -          | \$ -          |
| 100.700.07520.57301           | Miscellaneous Expense          | \$ 125.00     | \$ 200.00     | \$ 500.00     |
| 100.700.07520.57309           | Entertainment Assistance Bht   |               | \$ -          | \$ 2,500.00   |
| 100.700.07520.57314           | Donation Specialty Expense     |               | \$ -          | \$ -          |
| 100.700.07520.57316           | Shirt Orders for Resale        | \$ 3,000.00   | \$ 2,000.00   | \$ 2,000.00   |
| Sub total                     |                                | \$ 95,110.00  | \$ 89,743.00  | \$ 101,750.00 |
| NEED TO ADD OT LINE           |                                |               |               |               |
| 100.700.07565.51101           | Farmer's Market                |               |               |               |
| 100.700.07565.51101           | Salaries                       | \$ 15,080.00  | \$ 25,000.00  | \$ 30,000.00  |
| 100.700.07565.51210           | Health Insurance               |               | \$ 7,600.00   | \$ 15,168.00  |
| 100.700.07565.51220           | Social Security Expense        | \$ 1,154.00   | \$ 1,760.00   | \$ 2,500.00   |
| 100.700.07565.52145           | Security Monitoring System     | \$ 500.00     | \$ -          | \$ 600.00     |
| 100.700.07565.52201           | Building Maintenance           | \$ 200.00     | \$ 400.00     | \$ 1,000.00   |
| 100.700.07565.52203           | Equipment Maintenance          | \$ 500.00     | \$ -          | \$ 1,100.00   |
| 100.700.07565.52320           | Telephone Expense              | \$ 1,300.00   | \$ 1,300.00   | \$ 1,300.00   |
| 100.700.07565.52331           | Sales Tax                      | \$ 3,500.00   | \$ 3,500.00   | \$ 3,500.00   |
| 100.700.07565.52360           | Dues                           | \$ 200.00     | \$ 200.00     | \$ 193.50     |
| 100.700.07565.53110           | Operating Supplies             | \$ 2,000.00   | \$ 2,000.00   | \$ 2,000.00   |
| 100.700.07565.53123           | Electricity - Buildings        | \$ 4,500.00   | \$ 4,500.00   | \$ 4,500.00   |
| 100.700.07565.57311           | Farmers Mkt % of Sales to Vend | \$ 25,000.00  | \$ 25,000.00  | \$ 25,000.00  |
| Sub total                     |                                | \$ 53,934.00  | \$ 71,260.00  | \$ 86,861.50  |
| Total Housing and Development |                                | \$ 237,149.00 | \$ 200,118.00 | \$ 205,611.50 |




|                    |                 |                 |                 |
|--------------------|-----------------|-----------------|-----------------|
| Total Expenditures | \$ 3,699,950.00 | \$ 4,656,374.00 | \$ 3,854,464.00 |
| TOTAL REVENUES     |                 | \$ 3,675,826.50 | \$ 3,854,464.00 |
| Net                | \$ (88,105.00)  | \$ 980,547.50   | \$ -            |
|                    |                 | \$ (905,770.00) |                 |
| NET                |                 | \$ 8,039.42     | \$ 905,770.00   |

# Water/Sewer Fund FY 2022/2023

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## Change in water sewer revenue

- ❖ Water charges decreased \$ 155,000
  - ❖ Sewer charges decreased \$ 101,000
  - ❖ Debt service fee decreased \$ 50,000
- 

# Water/Sewer Fund FY 2022/2023

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## Change in water/sewer expenses

❖ There were no significant changes



City of Nashville, Georgia  
 Budget Worksheet - Water & Sewer Fund  
 For the Fiscal Year Ending July 31, 2023

| Account #                           | Account Name                 | Actual<br>YE 7-31-20   | CY through<br>June 24, 2021 | Budget<br>YE 7-31-21 | YE 7-31-22<br>Proposed Budget | YE 7-31-23<br>Proposed Budget |
|-------------------------------------|------------------------------|------------------------|-----------------------------|----------------------|-------------------------------|-------------------------------|
| <b>Revenues</b>                     |                              |                        |                             |                      |                               |                               |
| 505.034.34400.44210                 | Water Charges                | \$ 616,501.36          | \$ 565,000.00               |                      | \$ 580,000.00                 | \$ 565,000.00                 |
| 505.034.34400.44211                 | Water Charge / Fire Dept     | \$ 285.00              | \$ 285.00                   |                      | \$ 285.00                     | \$ 1,000.00                   |
| 505.034.34400.44215                 | Water / Sewer Tap Fees       | \$ 16,550.00           | \$ 6,000.00                 |                      | \$ 10,000.00                  | \$ 26,000.00                  |
| 505.034.34400.44220                 | Water Reconnect / Disconnect | \$ 11,668.82           | \$ 12,800.00                |                      | \$ 12,000.00                  | \$ 22,000.00                  |
| 505.034.34400.44225                 | After Hours Call Fee         | \$ 230.00              | \$ 360.00                   |                      | \$ 360.00                     | \$ 400.00                     |
| 505.034.34400.44255                 | Sewerage Charges             | \$ 648,934.97          | \$ 594,500.00               |                      | \$ 610,000.00                 | \$ 605,000.00                 |
| 505.034.34400.44290                 | Debt Service Fee             | \$ 353,921.38          | \$ 368,000.00               |                      | \$ 350,000.00                 | \$ 350,000.00                 |
| Sub total                           | Charges for Services         | \$ 1,648,091.53        | \$ 1,546,945.00             |                      | \$ 1,562,645.00               | \$ 1,569,400.00               |
| 505.034.34900.34930                 | Charges for Other Services   |                        |                             |                      |                               |                               |
| 505.034.34900.34930                 | Pen & Int - Delq Utilities   | \$ 15,319.38           | \$ 25,000.00                |                      | \$ 25,000.00                  | \$ 25,000.00                  |
| Sub total                           |                              | \$ 15,319.38           | \$ 25,000.00                |                      | \$ 25,000.00                  |                               |
| <b>Total Charges for Services</b>   |                              | <b>\$ 1,663,410.91</b> | <b>\$ 1,571,945.00</b>      |                      | <b>\$ 1,587,645.00</b>        | <b>\$ 1,569,400.00</b>        |
| <b>Investment Income</b>            |                              |                        |                             |                      |                               |                               |
| 505.036.36100.36100                 | Interest Revenue             | \$ 0.72                |                             |                      |                               |                               |
| 505.036.36100.36102                 | Interest - W & S Fund        | \$ 6,359.49            | \$ 5,800.00                 |                      | \$ 7,000.00                   | \$ 1,200.00                   |
| 505.036.36100.36100                 | Interest - Sinking Fund      | \$ 926.33              | \$ 1,494.00                 |                      | \$ 1,000.00                   | \$ 1,200.00                   |
| Sub total                           |                              | \$ 7,286.54            | \$ 7,294.00                 |                      | \$ 8,000.00                   | \$ 2,400.00                   |
| <b>Total Investment Income</b>      |                              | <b>\$ 7,286.54</b>     | <b>\$ 7,294.00</b>          |                      | <b>\$ 8,000.00</b>            | <b>\$ 2,400.00</b>            |
| <b>Other Miscellaneous Revenues</b> |                              |                        |                             |                      |                               |                               |
| 505.038.38900.38900                 | Miscellaneous Revenue        | \$ 12,103.79           | \$ 8,000.00                 |                      | \$ 6,000.00                   | \$ 6,000.00                   |
| Sub total                           |                              | \$ 12,103.79           | \$ 8,000.00                 |                      | \$ 6,000.00                   | \$ 6,000.00                   |
| <b>Total Miscellaneous Revenue</b>  |                              | <b>\$ 12,103.79</b>    | <b>\$ 8,000.00</b>          |                      | <b>\$ 6,000.00</b>            | <b>\$ 6,000.00</b>            |
| <b>Total Revenues</b>               |                              |                        |                             |                      | <b>\$ 1,601,645.00</b>        | <b>\$ 1,577,800.00</b>        |
| <b>Expenses</b>                     |                              |                        |                             |                      |                               |                               |
| 505.400.04400.51101                 | Salaries                     | \$ 287,930.85          | \$ 286,900.00               | \$ 290,000.00        | \$ 315,000.00                 | \$ 370,000.00                 |


|                     |                                |              |               |              |               |              |
|---------------------|--------------------------------|--------------|---------------|--------------|---------------|--------------|
| 505.400.0440051102  | Alderman Compensation          | \$ 4,800.00  | \$ 4,800.00   | \$ 4,800.00  | \$ 4,800.00   | \$ 4,800.00  |
| 505.400.04400.51105 | Reim Other Funds For Salary    |              | \$ 36,567.00  |              | \$ -          | \$ -         |
| 505.400.04400.51130 | Overtime                       | \$ 11,920.48 | \$ 11,000.00  | \$ 12,000.00 | \$ 13,000.00  | \$ 12,000.00 |
| 505.400.04400.51210 | Employee Health Ins            | \$ 52,501.41 | \$ 71,210.00  | \$ 65,000.00 | \$ 70,000.00  | \$ 72,000.00 |
| 505.400.04400.51220 | Social Security Expense        | \$ 22,206.98 | \$ 24,000.00  | \$ 24,000.00 | \$ 23,945.00  | \$ 29,000.00 |
| 505.400.04400.51240 | Retirement Expense             | \$ 20,635.72 | \$ 14,000.00  | \$ 14,000.00 | \$ 22,272.00  | \$ 25,000.00 |
| 505.400.04400.51270 | Worker's Comp Insurance        | \$ 14,514.25 | \$ 12,500.00  | \$ 12,500.00 | \$ 12,500.00  | \$ 14,000.00 |
| 505.400.04400.52111 | Gis Mapping - Zoning Maps RC   | \$ 250.00    | \$ 250.00     | \$ 250.00    | \$ 250.00     | \$ 250.00    |
| 505.400.04400.52120 | Attorney Fees                  | \$ 7,980.00  | \$ 11,000.00  | \$ 10,000.00 | \$ 10,000.00  | \$ 11,000.00 |
| 505.400.04400.52121 | Auditor Fees                   | \$ 13,500.00 | \$ 13,100.00  |              | \$ 15,000.00  | \$ 15,000.00 |
| 505.400.04700.52123 | Contract Professional Services |              |               |              | \$ 5,000.00   | \$ 5,000.00  |
| 505.400.04400.52126 | Engineering Fees               | \$ 29,349.30 | \$ 30,000.00  | \$ 25,000.00 | \$ 25,000.00  | \$ 15,000.00 |
| 505.400.04400.52130 | Data Proc / Software Maint     | \$ 14,311.60 | \$ 14,000.00  | \$ 14,000.00 | \$ 14,000.00  | \$ 14,000.00 |
| 505.400.04400.52131 | Drug Testing / Medical Exp     | \$ 40.00     | \$ 300.00     | \$ 500.00    | \$ 300.00     | \$ 300.00    |
| 505.400.04400.52135 | Sanitation Fees                | \$ 22,817.74 | \$ 25,000.00  | \$ 25,000.00 | \$ 27,000.00  | \$ 31,000.00 |
| 505.400.04400.52136 | Outside Wtr/Swr Testing        | \$ 18,577.00 | \$ 25,000.00  | \$ 25,000.00 | \$ 25,000.00  | \$ 25,000.00 |
| 505.400.04400.52137 | Land Surveying                 |              | \$ 1,000.00   | \$ 1,000.00  | \$ 1,000.00   | \$ 1,000.00  |
| 505.400.04400.52143 | Inside Wrt/Swr Testing         |              | \$ 2,500.00   | \$ 2,500.00  | \$ 2,500.00   | \$ 2,500.00  |
| 505.400.04400.52144 | Consultant Services            |              | \$ 1,000.00   | \$ 1,000.00  | \$ 1,000.00   | \$ 1,000.00  |
| 505.400.04400.52149 | Watershed Assessment           | \$ 9,698.26  | \$ 12,500.00  | \$ 12,500.00 | \$ 12,500.00  | \$ 12,500.00 |
| 505.400.04400.52201 | Building Maintenance           | \$ 2,044.44  | \$ 5,000.00   | \$ 5,000.00  | \$ 4,000.00   | \$ 5,000.00  |
| 505.400.04400.52202 | Vehicle Maintenance            | \$ 2,896.29  | \$ 4,000.00   | \$ 4,500.00  | \$ 4,200.00   | \$ 5,000.00  |
| 505.400.04400.52203 | Equipment Maintenance          | \$ 17,214.30 | \$ 25,000.00  | \$ 25,000.00 | \$ 25,000.00  | \$ 25,000.00 |
| 505.400.04400.52207 | Water Tank Maintenance         |              | \$ 25,000.00  | \$ 32,000.00 | \$ 25,000.00  | \$ 37,000.00 |
| 505.400.04400.52233 | Vehicle & Equip Rental         | \$ 1,001.80  | \$ 3,000.00   | \$ 3,000.00  | \$ 1,500.00   | \$ 3,000.00  |
| 505.400.04400.52272 | Interest on Debt               |              | \$ 250,000.00 |              | \$ 182,112.00 | \$ -         |
| 505.400.04400.52310 | Vehicle Insurance              | \$ 9,088.65  | \$ 5,000.00   | \$ 7,000.00  | \$ 7,000.00   | \$ 7,200.00  |
| 505.400.04400.52314 | General Liability Insurance    | \$ 13,053.89 | \$ 9,395.00   |              | \$ 9,300.00   | \$ 10,000.00 |
| 505.400.04400.52320 | Telephone Expense              | \$ 257.77    | \$ 500.00     | \$ 500.00    | \$ 300.00     | \$ 500.00    |
| 505.400.04400.52322 | Internet Fees                  | \$ 881.90    | \$ 1,000.00   | \$ 1,200.00  | \$ 1,500.00   | \$ 1,500.00  |
| 505.400.04400.52325 | Cell Phone/Pager/Radio Exp     | \$ 3,212.73  | \$ 3,500.00   | \$ 3,500.00  | \$ 3,000.00   | \$ 2,500.00  |
| 505.400.04400.52326 | Postage                        | \$ 1,739.98  | \$ 2,000.00   | \$ 2,200.00  | \$ 2,000.00   | \$ 2,250.00  |
| 505.400.04400.52330 | Advertising Expense            | \$ 838.50    | \$ 1,500.00   | \$ 1,500.00  | \$ 1,000.00   | \$ 1,000.00  |
| 505.400.04400.52350 | Travel Expense                 | \$ 840.10    | \$ 1,000.00   | \$ 1,000.00  | \$ 1,000.00   | \$ 1,000.00  |
| 505.400.04400.52360 | Dues                           | \$ 360.00    | \$ 500.00     | \$ 500.00    | \$ 500.00     | \$ 500.00    |
| 505.400.04400.52370 | Training Expense               | \$ 482.00    | \$ 1,500.00   | \$ 1,500.00  | \$ 1,000.00   | \$ 1,500.00  |
| 505.400.04400.52385 | Contractual Services           | \$ 7,047.98  | \$ 12,000.00  | \$ 10,000.00 | \$ 10,000.00  | \$ 10,000.00 |
| 505.400.04400.52393 | Tree Removal Service           | \$ 350.00    | \$ 1,500.00   | \$ 1,500.00  | \$ 1,000.00   | \$ 2,500.00  |
| 505.400.04400.53110 | Operating Supplies             | \$ 19,406.66 | \$ 25,000.00  | \$ 25,000.00 | \$ 20,000.00  | \$ 25,000.00 |
| 505.400.04400.53111 | Office Supplies                | \$ 84.00     | \$ 500.00     | \$ 500.00    | \$ 500.00     | \$ 500.00    |

|  |                             |               |                 |                 |                 |                 |
|--|-----------------------------|---------------|-----------------|-----------------|-----------------|-----------------|
| 505.400.04400.53113                              | New Meters                  | \$ 2,079.00   | \$ 10,000.00    | \$ 10,000.00    | \$ 8,000.00     | \$ 15,000.00    |
| 505.400.04400.53114                              | Pipe & Fittings             | \$ 49,892.46  | \$ 45,000.00    | \$ 45,000.00    | \$ 42,000.00    | \$ 35,000.00    |
| 505.400.04400.53117                              | Chemicals                   | \$ 19,743.62  | \$ 19,000.00    | \$ 20,000.00    | \$ 19,000.00    | \$ 18,500.00    |
| 505.400.04400.53118                              | Sprayheads                  |               | \$ 2,500.00     | \$ 2,500.00     | \$ 2,500.00     | \$ 4,500.00     |
| 505.400.04400.53122                              | Chemicals-Sewer             | \$ 4,840.00   | \$ 10,000.00    | \$ 10,000.00    | \$ 8,000.00     | \$ 10,000.00    |
| 505.400.04400.53123                              | Electricity - Buildings     | \$ 458.41     | \$ 5,000.00     | \$ 5,000.00     | \$ 1,500.00     | \$ 1,500.00     |
| 505.400.04400.53127                              | Gas & Oil                   | \$ 11,404.41  | \$ 15,000.00    | \$ 15,000.00    | \$ 15,000.00    | \$ 20,000.00    |
| 505.400.04400.53160                              | Small Equipment             | \$ 1,403.42   | \$ 3,000.00     | \$ 3,000.00     | \$ 2,000.00     | \$ 3,500.00     |
| 505.400.04400.53170                              | Uniform Expense             | \$ 924.00     | \$ 750.00       | \$ 750.00       | \$ 750.00       | \$ 2,500.00     |
| 505.400.04400.53174                              | Electricity - Pump Water    | \$ 48,787.13  | \$ 60,000.00    | \$ 65,000.00    | \$ 71,000.00    | \$ 75,000.00    |
| 505.400.04400.53175                              | Electricity - Pump Sewer    | \$ 24,254.10  | \$ 30,000.00    | \$ 37,000.00    | \$ 43,000.00    | \$ 44,000.00    |
| 505.400.04400.56100                              | Depreciation / Amortization | \$ 1,665.00   | \$ 386,712.00   |                 | \$ 420,000.00   | \$ -            |
| 505.400.04400.57301                              | Miscellaneous Expense       | \$ 102.60     | \$ 2,000.00     | \$ 2,000.00     | \$ 1,500.00     | \$ 2,000.00     |
| 505.400.04400.58123                              | Railroad Right of Way Lease |               | \$ 4,240.00     | \$ 2,500.00     | \$ 3,000.00     | \$ 3,000.00     |
| 505.400.04400.58210                              | Bond Interest               |               |                 |                 |                 | \$ 132,000.00   |
| 505.400.04400.58110                              | Bond Priciple               |               |                 |                 |                 | \$ 410,000.00   |
| Sub Total  |                             | \$ 777,388.73 | \$ 1,566,724.00 | \$ 882,200.00   | \$ 1,537,229.00 | \$ 1,577,800.00 |
| Total Expenses for Water Department              |                             | \$ 777,388.73 | \$ 1,566,724.00 | \$ 882,200.00   | \$ 1,537,229.00 | \$ 1,577,800.00 |
| Net Income                                       |                             | \$ 905,412.51 | \$ 20,515.00    | \$ (882,200.00) | \$ 64,416.00    | \$ -            |
| Debt Principal Payments & Capital Outlay Budget: |                             |               |                 |                 |                 |                 |
| 505.400.04400.54205                              | C/O New Equipment           | \$ 2,863.00   | \$ 50,000.00    | \$ 50,000.00    | \$ -            | \$ -            |
| 505.400.04400.52271                              | Debt (GEFA ) Principal      |               |                 |                 | \$ 353,689.00   | \$ 410,000.00   |
| 505.400.04400.53179                              | Revenue Bonds Principal     | \$ 80,123.44  | \$ 75,000.00    | \$ 75,000.00    | \$ 81,850.00    | \$ 132,000.00   |

# Gas Fund FY 2022/2023

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## Changes to the FY 2022/2023 Gas Fund Revenue

- ❖ Gas charges decreased \$30,000
  - ❖ North Berrien County Gas Charges decreased \$22,000
  - ❖ Industrial gas charges increased \$12,000
  - ❖ Dupont Pine –Alapaha increased \$30,000
- 

# Gas Fund FY 2022/2023

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## Change in Gas Fund Expenses

- ❖ Salaries increased \$ 15,000
  - ❖ Gas purchased increased \$130,000
- 



City of Nashville, Georgia  
 Budget Worksheet - Gas Fund  
 For the Fiscal Year Ending July 31, 2023

| Account #                              | Account Name                | Actual<br>YE 7-31-20 | CY through<br>June 24, 2021 | Budget<br>YE 7-31-21 | YE 7-31-22<br>Proposed Budget | YE 7-31-23<br>Proposed Budget |
|--|-----------------------------|----------------------|-----------------------------|----------------------|-------------------------------|-------------------------------|
| <b>Revenues</b>                        |                             |                      |                             |                      |                               |                               |
| 515.034.34400.44216                    | Utilities-Enterprise        |                      |                             |                      |                               |                               |
| 515.034.34400.44216                    | Gas Tap Fee                 |                      | \$ 300.00                   |                      | \$ -                          | \$ -                          |
| 515.034.34400.44217                    | Gas Meter Fee               |                      | \$ 6,610.00                 |                      | \$ -                          | \$ -                          |
| 515.034.34400.44220                    | Reconnect/Disconnect        | \$ 625.00            | \$ 300.00                   |                      | \$ 400.00                     | \$ 350.00                     |
| 515.034.34400.44410                    | Gas Charges                 | \$ 239,157.67        | \$ 260,000.00               | \$ 240,000.00        | \$ 270,000.00                 | \$ 255,000.00                 |
| 515.034.34400.44411                    | Gas Transfer Fee            | \$ 20.00             | \$ 20.00                    |                      | \$ 20.00                      | \$ 30.00                      |
| 515.034.34400.44412                    | North Berrien Gas Chg       | \$ 78,524.78         | \$ 163,000.00               | \$ 150,000.00        | \$ 147,000.00                 | \$ 130,000.00                 |
| 515.034.34400.44413                    | Industrial Gas Charges      | \$ 294,869.50        | \$ 412,900.00               | \$ 415,000.00        | \$ 498,000.00                 | \$ 585,000.00                 |
| 515.034.34400.44414                    | Dupont Pine-Alapaha Gas Chg | \$ 423,955.12        | \$ 470,000.00               | \$ 420,000.00        | \$ 470,000.00                 | \$ 595,000.00                 |
| 515.034.34400.44415                    | Nashville Tobacco Barns     | \$ 24,283.70         | \$ 38,400.00                | \$ 25,000.00         | \$ 30,000.00                  | \$ 20,000.00                  |
| Sub total                              |                             | \$ 1,061,435.77      | \$ 1,351,530.00             | \$ 1,250,000.00      | \$ 1,415,420.00               | \$ 1,585,380.00               |
| <b>Total Charges for Services</b>      |                             | \$ 1,061,435.77      | \$ 1,351,530.00             | \$ 1,250,000.00      | \$ 1,415,420.00               | \$ 1,585,380.00               |
| <b>Investment Income</b>               |                             |                      |                             |                      |                               |                               |
| 515.034.36100.36100                    | Investment Income-Int. Rev. | \$ 22,494.35         |                             |                      |                               |                               |
| 515.034.36100.36100                    | Interest Revenues           |                      | \$ 24,000.00                |                      | \$ 22,000.00                  | \$ -                          |
| 515.034.36100.36104                    | Gas Dividend - MGAG         | \$ 30,908.00         | \$ 31,000.00                | \$ 31,000.00         | \$ 32,000.00                  | \$ 25,000.00                  |
| Sub total                              |                             | \$ 53,402.35         | \$ 55,000.00                | \$ 31,000.00         | \$ 54,000.00                  | \$ 25,000.00                  |
| <b>Total for Investment Income</b>     |                             | \$ 53,402.35         | \$ 55,000.00                | \$ 31,000.00         | \$ 54,000.00                  | \$ 25,000.00                  |
| <b>Miscellaneous Revenue</b>           |                             |                      |                             |                      |                               |                               |
| 515.034.38900.38900                    | Other Miscellaneous Rev     |                      |                             |                      |                               |                               |
| 515.034.38900.38900                    | Miscellaneous Revenue       | \$ 2,964.85          | \$ 5,000.00                 |                      | \$ 5,000.00                   | \$ 5,000.00                   |
| 515.034.38900.38901                    | Fund Balance to Bal Budget  |                      | \$ 72,642.00                |                      |                               |                               |
| 515.034.38900.38911                    | Gas Coop Mkt Prog Reimb     | \$ 2,049.00          | \$ 2,050.00                 | \$ 1,000.00          | \$ 1,000.00                   | \$ 1,000.00                   |
| Sub total                              |                             | \$ 5,013.85          | \$ 79,692.00                | \$ 1,000.00          | \$ 6,000.00                   | \$ 6,000.00                   |
| <b>Total for Miscellaneous Revenue</b> |                             | \$ 5,013.85          | \$ 79,692.00                | \$ 1,000.00          | \$ 6,000.00                   | \$ 6,000.00                   |
| <b>Total Revenues</b>                  |                             |                      |                             |                      | \$ 1,475,420.00               | \$ 1,616,380.00               |
| <b>Expenses</b>                        |                             |                      |                             |                      |                               |                               |
| 515.400.04700.51101                    | Public Works-Gas Dept.      |                      |                             |                      |                               |                               |
| 515.400.04700.51101                    | Salaries                    | \$ 188,205.83        | \$ 206,000.00               | \$ 210,000.00        | \$ 250,000.00                 | \$ 320,000.00                 |
| 515.400.04700.51102                    | Alderman Compensation       | \$ 5,040.00          | \$ 4,800.00                 | \$ 4,800.00          | \$ 4,800.00                   | \$ 4,800.00                   |

|                     |                                |              |              |              |              |              |
|---------------------|--------------------------------|--------------|--------------|--------------|--------------|--------------|
| 515.400.04700.51105 | Reimb Other Funds for Salary   |              | \$ 36,567.00 | \$ 36,567.00 | \$ -         | \$ -         |
| 515.400.04700.51130 | Overtime                       | \$ 1,480.10  | \$ 3,000.00  | \$ 3,000.00  | \$ 3,000.00  | \$ 3,000.00  |
| 515.400.04700.51210 | Employee Health Ins            | \$ 25,850.95 | \$ 37,690.00 | \$ 40,000.00 | \$ 37,000.00 | \$ 38,000.00 |
| 515.400.04700.51220 | Social Security Expense        | \$ 14,369.82 | \$ 15,759.00 | \$ 16,000.00 | \$ 17,060.00 | \$ 21,000.00 |
| 515.400.04700.51240 | Retirement Expense             | \$ 13,757.14 | \$ 15,500.00 | \$ 15,500.00 | \$ 15,965.00 | \$ 17,000.00 |
| 515.400.04700.51270 | Worker's Comp Insurance        | \$ 7,624.70  | \$ 7,300.00  | \$ 7,300.00  | \$ 6,000.00  | \$ 7,500.00  |
| 515.400.04700.52111 | Gis Mapping-Zoning Maps Rc     | \$ 250.00    | \$ 250.00    | \$ 250.00    | \$ 250.00    | \$ 250.00    |
| 515.400.04700.52120 | Attorney Fees                  | \$ 1,515.00  | \$ 7,000.00  | \$ 7,000.00  | \$ 8,000.00  | \$ 5,000.00  |
| 515.400.04700.52121 | Auditor Fees                   | \$ 10,350.00 | \$ 9,950.00  | \$ 10,000.00 | \$ 10,000.00 | \$ 12,000.00 |
| 515.400.04700.52123 | Contract Professional Services |              |              |              | \$ 5,000.00  | \$ 5,000.00  |
| 515.400.04700.52129 | Leak Survey                    |              | \$ 2,000.00  | \$ 2,000.00  | \$ 2,000.00  | \$ 2,000.00  |
| 515.400.04700.52130 | Data Proc / Software Maint     | \$ 12,091.79 | \$ 12,000.00 | \$ 12,000.00 | \$ 13,500.00 | \$ 13,500.00 |
| 515.400.04700.52131 | Drug Testing / Medical Exp     | \$ 105.00    | \$ 300.00    | \$ 300.00    | \$ 300.00    | \$ 400.00    |
| 515.400.04700.52201 | Building Maintenance           | \$ 529.13    | \$ 2,000.00  | \$ 2,000.00  | \$ 1,500.00  | \$ 1,500.00  |
| 515.400.04700.52202 | Vehicle Maintenance            | \$ 669.98    | \$ 5,000.00  | \$ 6,000.00  | \$ 5,000.00  | \$ 5,000.00  |
| 515.400.04700.52203 | Equipment Maintenance          | \$ 974.93    | \$ 5,000.00  | \$ 6,000.00  | \$ 5,000.00  | \$ 5,000.00  |
| 515.400.04700.52210 | Station Inspection / Maint     |              | \$ 6,000.00  | \$ 6,000.00  | \$ 6,000.00  | \$ 6,000.00  |
| 515.400.04700.52233 | Vehicle & Equip Rental         | \$ 451.80    | \$ 500.00    | \$ 500.00    | \$ 500.00    | \$ 350.00    |
| 515.400.04700.52310 | Vehicle Insurance              | \$ 4,194.77  | \$ 3,399.00  | \$ 4,000.00  | \$ 3,400.00  | \$ 4,000.00  |
| 515.400.04700.52313 | Pipeline Distribution Ins      | \$ 15,703.44 | \$ 11,830.00 | \$ 12,000.00 | \$ 13,000.00 | \$ 14,000.00 |
| 515.400.04700.52314 | General Liability Insurance    | \$ 4,686.02  | \$ 3,373.00  | \$ 3,500.00  | \$ 3,200.00  | \$ 3,500.00  |
| 515.400.04700.52320 | Telephone Expense              | \$ 257.79    | \$ 450.00    | \$ 400.00    | \$ 450.00    | \$ 225.00    |
| 515.400.04700.52322 | internet Fees                  | \$ 314.92    | \$ 400.00    | \$ 600.00    | \$ 400.00    | \$ 525.00    |
| 515.400.04700.52325 | Cell Phone/Pager/Radio Exp     | \$ 2,184.66  | \$ 2,000.00  | \$ 2,100.00  | \$ 2,200.00  | \$ 1,800.00  |
| 515.400.04700.52326 | Postage                        | \$ 1,400.00  | \$ 2,000.00  | \$ 2,000.00  | \$ 1,800.00  | \$ 2,000.00  |
| 515.400.04700.52330 | Advertising Expense            | \$ 636.53    | \$ 2,000.00  | \$ 1,500.00  | \$ 1,500.00  | \$ 1,200.00  |
| 515.400.04700.52331 | Sales Tax                      | \$ 3,787.13  |              |              | \$ -         | \$ -         |
| 515.400.04700.52332 | Public Awareness               | \$ 741.52    | \$ 3,000.00  | \$ 3,000.00  | \$ 3,000.00  | \$ 3,000.00  |
| 515.400.04700.52350 | Travel Expense                 | \$ 104.00    | \$ 2,500.00  | \$ 2,500.00  | \$ 2,500.00  | \$ 3,500.00  |
| 515.400.04700.52360 | Dues                           | \$ 469.00    | \$ 1,000.00  | \$ 1,000.00  | \$ 1,000.00  | \$ 2,000.00  |
| 515.400.04700.52370 | Training Expense               | \$ 7,324.28  | \$ 12,000.00 | \$ 12,000.00 | \$ 9,500.00  | \$ 12,500.00 |
| 515.400.04700.52385 | Contractual Services           | \$ 14,877.71 | \$ 22,000.00 | \$ 23,000.00 | \$ 20,000.00 | \$ 25,000.00 |
| 515.400.04700.52392 | City of Tifton Services Gas    | \$ 53,554.00 | \$ 53,554.00 |              | \$ -         | \$ 25,000.00 |
| 515.400.04700.52393 | Tree Removal Service           |              | \$ 3,000.00  | \$ 3,000.00  | \$ 2,000.00  | \$ 10,000.00 |
| 515.400.04700.53110 | Operating Supplies             | \$ 11,418.68 | \$ 15,000.00 | \$ 15,000.00 | \$ 15,000.00 | \$ 12,500.00 |
| 515.400.04700.53113 | New Meters                     | \$ 5,842.63  | \$ 15,000.00 | \$ 15,000.00 | \$ 14,000.00 | \$ 14,000.00 |
| 515.400.04700.53114 | Pipe & Fittings                | \$ 12,398.13 | \$ 13,000.00 | \$ 13,000.00 | \$ 15,000.00 | \$ 14,000.00 |
| 515.400.04700.53123 | Electricity - Buildings        | \$ 1,606.80  | \$ 2,000.00  | \$ 2,000.00  | \$ 2,000.00  | \$ 2,000.00  |
| 515.400.04700.53124 | Electricity - Substation       | \$ 1,990.83  | \$ 3,000.00  | \$ 2,500.00  | \$ 2,500.00  | \$ 3,000.00  |
| 515.400.04700.53125 | Cathodic Protection            |              | \$ 5,000.00  | \$ 5,000.00  | \$ 5,000.00  | \$ 5,000.00  |

|                           |                                |               |                 |                 |                 |                 |
|---------------------------|--------------------------------|---------------|-----------------|-----------------|-----------------|-----------------|
| 515.400.04700.53127       | Gas & Oil                      | \$ 3,653.36   | \$ 8,000.00     | \$ 8,000.00     | \$ 8,000.00     | \$ 10,000.00    |
| 515.400.04700.53152       | Gas Purchases                  | \$ 475,587.59 | \$ 680,000.00   | \$ 700,000.00   | \$ 720,000.00   | \$ 850,000.00   |
| 515.400.04700.53153       | N Berrien Gas Purchases        | \$ 32,766.29  | \$ 25,000.00    | \$ 25,000.00    | \$ 25,000.00    | \$ 30,000.00    |
| 515.400.04700.53160       | Small Equipment                | \$ 1,027.99   | \$ 4,500.00     | \$ 4,500.00     | \$ 2,500.00     | \$ 3,500.00     |
| 515.400.04700.53170       | Uniform Expense                |               | \$ 2,500.00     |                 | \$ 2,500.00     | \$ 2,500.00     |
| 515.400.04700.53171       | Uniform Expense                | \$ 1,209.85   | \$ 2,500.00     | \$ 2,500.00     | \$ 2,500.00     | \$ 2,500.00     |
| 515.400.04700.56100       | Depreciation / Amortization    |               | \$ 52,000.00    | \$ 52,000.00    | \$ 54,000.00    | \$ -            |
| 515.400.04700.57301       | Miscellaneous Expense          | \$ 183.20     | \$ 1,000.00     | \$ 1,000.00     | \$ 1,000.00     | \$ 1,500.00     |
| 515.400.04700.58221       | GMA Debt Interest Pmt          |               | \$ 10,000.00    | \$ 10,000.00    | \$ -            | \$ 10,000.00    |
| 515.400.04700.58222       | Interest Loan - Ext to Alapaha |               | \$ 10,000.00    | \$ 10,000.00    | \$ 10,000.00    | \$ 25,000.00    |
| 515.400.04700.58400       | Debt Issuance Costs            | \$ 3,493.29   |                 |                 |                 |                 |
| Sub total                 |                                | \$ 944,680.58 | \$ 1,347,622.00 | \$ 1,321,317.00 | \$ 1,333,825.00 | \$ 1,561,050.00 |
| Total Expenses - Gas Fund |                                | \$ 944,680.58 | \$ 1,347,622.00 | \$ 1,321,317.00 | \$ 1,333,825.00 | \$ 1,561,050.00 |
| Net Income                |                                | \$ 175,171.39 | \$ 138,600.00   | \$ (39,317.00)  | \$ 141,595.00   | \$ 55,330.00    |

Debt Principal Payments & Capital Outlay Budget:

|                     |                          |  |              |              |              |              |
|---------------------|--------------------------|--|--------------|--------------|--------------|--------------|
| 515.400.04700.54145 | C/O Gas Line Extension   |  | \$ 46,600.00 | \$ 46,600.00 | \$ 51,000.00 | \$ -         |
| 515.400.04700.54205 | C/O New Equipment        |  | \$ 17,000.00 | \$ 15,000.00 | \$ 6,000.00  | \$ 6,000.00  |
| 515.400.04700.54220 | C/O - Vehicles           |  |              | \$ 24,000.00 | \$ -         | \$ 50,000.00 |
| 515.400.04700.58130 | GMA Debt Prin Pmt        |  | \$ 40,000.00 | \$ 40,000.00 | \$ 51,756.00 | \$ 51,756.00 |
| 515.400.04700.58133 | Loan Prin-Ext to Alapaha |  | \$ 35,000.00 | \$ 35,000.00 | \$ 35,000.00 | \$ 35,000.00 |

FYE 7-31-23

|  | American Recovery    |                      |                      | Hotel/Motel         |                     |
|--|----------------------|----------------------|----------------------|---------------------|---------------------|
|  | Plan Act             | SPLOST V             | TSPLOST              | Tax                 | LMIG                |
| Intergovernmental Revenue              | \$ 905,770.00        | \$ 320,000.00        | \$ 110,000.00        | \$ -                |                     |
| Taxes                                  |                      |                      |                      | \$ 16,000.00        |                     |
| <b>Total Revenues</b>                  | <b>\$ 905,770.00</b> | <b>\$ 320,000.00</b> | <b>\$ 110,000.00</b> | <b>\$ 16,000.00</b> | <b>\$ 79,839.00</b> |
| <b>Expenditures:</b>                   |                      |                      |                      |                     |                     |
| Transfers to General Fund              | \$ 905,770.00        | \$ -                 | \$ -                 | \$ -                |                     |
| Tourism promotion                      | \$ -                 | \$ -                 | \$ -                 | \$ 16,000.00        |                     |
| Debt Service - Police Vehicles         | \$ -                 | \$ 50,000.00         | \$ -                 | \$ -                |                     |
| Police Equipment                       | \$ -                 | \$ 35,000.00         | \$ -                 | \$ -                |                     |
| Fire Department Equipment              |                      | \$ 20,000.00         | \$ -                 | \$ -                |                     |
| Animal Control Equipment               | \$ -                 | \$ 10,000.00         | \$ -                 | \$ -                |                     |
| Roads, Streets, Bridges capital outlay | \$ -                 | \$ 80,000.00         | \$ -                 | \$ -                |                     |
| Water/Sewer System projects            | \$ -                 | \$ 80,000.00         | \$ -                 | \$ -                |                     |
| Gas Fund Projects                      | \$ -                 | \$ 17,000.00         | \$ -                 | \$ -                |                     |
| Recreation/Cemetery                    | \$ -                 | \$ 12,000.00         | \$ -                 | \$ -                |                     |
| Economic Development                   | \$ -                 | \$ 6,000.00          | \$ -                 | \$ -                |                     |
| General Admin. Equipment               | \$ -                 | \$ 10,000.00         | \$ -                 | \$ -                |                     |
| Roads & streets                        | \$ -                 | \$ -                 | \$ 110,000.00        |                     | \$ 79,839.00        |
| <b>Total Expenditures</b>              | <b>\$ 905,770.00</b> | <b>\$ 320,000.00</b> | <b>\$ 110,000.00</b> | <b>\$ 16,000.00</b> | <b>\$ 79,839.00</b> |

Special Revenue

# Downtown Development Authority FY 2022/2023

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Challenges for the Downtown Development Authority FY 2022/2023



DOWNTOWN DEVELOPMENT AUTHORITY

DOWNTOWN DEVELOPMENT AUTHORITY

|                     |                                |    |            |
|---------------------|--------------------------------|----|------------|
| 375.100.07510.52120 | Attorney Fees                  | \$ | 2,000.00   |
| 375.100.07510.52121 | Auditor Fees                   | \$ | 2,000.00   |
| 375.100.07510.52123 | Contract Professional Services | \$ | 2,000.00   |
| 375.100.07510.52201 | Building Maintenance           | \$ | 500.00     |
| 375.100.07510.52330 | Advertising Expense            | \$ | 2,000.00   |
| 375.100.07510.53110 | Operating Supplies             | \$ | 2,500.00   |
| 375.100.07510.57301 | Miscellaneous Expense          | \$ | 2,000.00   |
| Sub total           |                                | \$ | 13,000.00  |
|                     | Contengencies                  | \$ | 150,000.00 |

FY 2020/2023

Five Year Capital Replacement strategy

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| FY 2026-2027                              |  |
|---|--|
| Description                               |  |
| 5 <sup>th</sup> supply hose for 1 Engines |  |
| Annual Payment for ladder truck           |  |
| Build Station 2                           |  |
|   |  |
|   |  |

|                     |            |
|---------------------|------------|
| <u>\$225,000.00</u> | <u>\$0</u> |
| Requested           | Approved   |
| \$25,000.00         |            |
| \$200,000.00        |            |
| \$ 3,000,000        |            |
| <u>\$225,000.00</u> | <u>\$0</u> |

1. Install a full-service generator for the whole PD building such as a Generac or something similar to City Hall;

2. Expand/add on to create a larger courtroom area with a judge's chamber, a solicitor's interview room, and an offender holding room;

Would need professional estimates to determine cost

3. Annual vehicle rotation program purchasing two preferably three new vehicles per year so that all vehicles are rotated out every 7 to 10 years;

2 Vehicle Program = Avg \$93,000

3 Vehicle Program = Ave \$140,000

Average police Charger sedan cost 32,000 + 13,000 equip = 45,000

State contract police ford interceptor 35,000+ 13,000 equip = 48,000

State contract Ford or Dodge police P/U truck 35,000 + 10,000 = 45,000  
(Inv, Asst. Chief, Chief)

State contract Ford or Dodge police P/U truck 35,000 + 13,000 = 48,000  
(Patrol)

4. Add a second patrol dog

Startup costs = \$23,000

Trained Canine = 15,000

Vehicle equipment: cage & platform 2,850; cooling & safety 2,000; graphics 250;  
leashes, collars, misc. equip 400, concrete slab; kennel with house; 2,500 = 8,000

Annual/recurring costs = \$8,000

Food 1,000; Routine Vet services/checkups – treatments 800; Handler training & k9 care compensation 6 hour per week (currently 120 per pay week = 6,240 annual)

5. Increase firearms training/practice to once a quarter instead of once a year;

If all 3 firearms = \$3,125

HANDGUN (PRIORITY) approx. \$1,750 per year