

Cash Position

Bank Balances

(Colors Indicate Funds/Segregated Accounts)

Enterprise Fund 0897- Chase	\$ 394,431.15		
Enterprise Fund - Chase High Yield	\$ 2,508.59		
Enterprise Fund-Bank of America Operating	\$ 100.00		
Enterprise Fund-Bank of America Savings	\$ 57,915.12		
Enterprise Fund-Synovus	\$ 7,514.48		
Bank OZK - Enterprise	\$ 25,162.15	\$ 487,631.49	Enterprise Fund
General Fund - Chase	\$ 514,073.34		
General Fund - Chase High Yield	\$ 3,036.05		
Bank OZK - General	\$ 25,152.14		
New Bank of America	\$ 150,248.17		
Synovus - General Fund	\$ 200,290.10		
Fifth Third Bank - Savings	\$ 430,563.34		
Court - Chase	\$ 34,226.11	\$ 1,357,589.25	General Fund
MPVFR	\$ 16,226.92	\$ 16,226.92	MPVFR
TSPLOST - 5th 3rd Bank	\$ 450,865.63	\$ 450,865.63	TSPLOST
TSPLOST 2 - 5th 3rd Bank	\$ 224,640.45	\$ 224,640.45	TSPLOST2
Lakes Restoration Fund - Bank OZK	\$ 418,172.78	\$ 418,172.78	Lake Restoration
ARPA - Chase	\$ 35,046.54	\$ 35,046.54	ARPA
SPLOST - Chase Cking	\$ 66,705.42		
SPLOST - Chase High Yield	\$ 604.69	\$ 67,310.11	SPLOST
Total	\$ 3,057,483.17		

Restricted and Unrestricted Cash

	Cash Position 3/31/2022 (a)	*Restricted Cash (b)	Budgeted Expenses for one 9 months (c)	Capital Expenses for one year (d)	Unrestricted Funds (a) - (b) - (c) - (d) = (e)
General Fund	\$ 1,357,589.25	\$ 127,500.00	\$ 532,107.86	\$ 237,500.00	\$ 460,481.39
Enterprise Fund	\$ 487,631.49	\$ 53,400.00	\$ 273,126.67		\$ 161,104.82
Total	\$ 1,845,220.74	\$ 180,900.00	\$ 805,234.53	\$ 237,500.00	\$ 621,586.21

*Restricted Cash Detail

	General Fund	Enterprise Fund
Depreciation transfer to Capital Projects Account	\$ 90,000.00	Depreciation transfer to Capital Projects Account \$ 53,400.00
GDOT Russell Rd Bridge replacement (\$37,500 per year for 4 years to Cap Budget bank acct beginning in YE 2025)	\$ 37,500.00	
Totals	\$ 127,500.00	

Enterprise Fund	Acct	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2024-2025	Comments
	Num	Annual Budget	Annual Budget	Annual Budget	Annual Budget	Actual YTD 3/31/2024	Proposed Annual Budget	
Revenues								
Sanitation Sales	34.4110	82,000	82,440	81,890	82,698	81,777	109,036	Annualized
Other Charges	34.4190							
Water Sales	34.4210	120,000	117,537	115,637	125,001	98,071	130,761	Annualized
Meter Service Fees	34.4211	19,000	19,047	18,780	18,973	14,255	19,007	Annualized
Water Permit Fee	34.4212			0				
Sewer Sales	34.4220	47,000	52,045	50,934	51,820	35,534	47,378	Annualized
Irrigation fees	34.4223	0						
Late & Reconnect Fees	34.4290	8,800	7,833	9,367	8,567	5,650	7,533	Annualized
Interest Revenue	36.1000					24		
Misc / Other (34.4299+38.9999)	34.4299	132	120		217	395	526	Annualized
Total Operating Income		276,932	279,022	276,608	287,276	235,705	314,241	
Operating Expenses					10%		7%	Inflation rate for most expenses
Salaries: Deputy City Clerk	51.1101	24,833	25,364	15,650	18,770	12,923	19,937	per payroll calculation worksheet at 5.2% increase
City Clerk's Share	51.1102	25,128	25,625	18,025	18,926	13,955	13,812	per payroll calculation worksheet at 5.2% increase
Maintenance Salaries	51.1107	30,503	30,392	18,523	19,822	17,690	13,574	per payroll calculation worksheet at 5.2% increase
FICA	51.2200	6,155	6,226	4,071	4,479	3,515	3,649	per payroll calculation worksheet at 5.2% increase
Purchased Professional and technical service	52.1000							
Purchased Services: Legal Fees	52.1201	0						
Testing	52.1210	2,100	1,700	2,053	2,259	1,845	2,632	Annualized
Utility Protection Service	52.1211	730	750	1,110	2,247	784	1,119	Annualized
Technical Service - Other	52.1300	3,900	3,915	4,258	5,550	3,295	4,700	Annualized
Accounting Services	52.1212	6,000	5,000	10,598	11,530	8,940	12,755	Annualized
Repairs & Maintenance	52.2200	25,300	9,588	28,105	42,909	71,573	75,000	Per Mayor
Postage	52.3201							
Education	52.3700	224		0		112	614	Training plus mileage per training schedule
Contract Labor/Meter Reader	52.3850							
Toilet Rebate Program	52.3857		200					
Office Supplies	53.1101							
computer/copy	53.1102	0				312		tablet for reading meters
Replacement meters & boxes	53.1110	1,550			1,209			
Supplies/Inventory for sale: Water	53.1510	48,000	52,379	52,719	60,653	43,139	61,545	Annualized
Bank Fees & Charges	531705	630	600	616	678	450	642	Annualized
Misc.	53.1799	180						
Depreciation	56.1000	34,000	36,104	36,105	37,105	28,735	38,314	Annualized
Bad Debt Expense	57.4000	0						
Supplies/Inventory sale of:sewer treatm't	63.1515	21,400	22,915	21,126	24,154	15,628	20,837	Annualized
Public waste report	72.3301			2,800				
Sanitation: Contract Labor	72.3855	45,000	48,685	82,748	99,720	71,280	95,040	Annualized
CDBG Revenue for Prior Yr	73.1109	0						

Enterprise Fund	Acct	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2024-2025	Comments
	Num	Annual Budget	Annual Budget	Annual Budget	Annual Budget	Actual YTD 3/31/2024	Proposed Annual Budget	
Contingencies and Miscellaneous	57.9000	0						Publication of 10-year State water/sewer report. Paid to Integrated Science and Engineering
Total Operating Expenses		275,634	269,442	298,507	350,010	294,177	364,169	
Income from Operations		1,298	9,580	(21,899)	(62,735)	(58,472)	(49,927)	
Other Income								
CDBG Revenue for Current Year		0						
	33.1352	0						
Sewer Permit Fees	34.4222					18,000		
Backflow Preventer Installations	34.4295	0						
Rain Barrel Sales	34.4300	0						
Interest Income	36.1000	0						
Other Expenses		0						
Sewer Purchased Permits	62.3857					9,000		
Uncategorized Expenses	6999	0						
CDBG Interest & Improvements	57.3000	0						
Net Other Income and Other Expenses		0	0	0	0	9,000	0	
Transfer to/from General Fund	61.4000			106,000				
Net Fund Increase (Decrease)		1,298	9,580	84,101	(62,735)	(49,472)	0	
Capital Outlays Budget								
Replace water lines	54.1403	45,000						Lead Pipe Project
Pavillon Water Line	54.1405							
Replace 2" Water Lines	54.1406	0		55,083				
Fulton County Water Projects	54.1407	0						
Backflow Preventers	54.1408							
CDBG Waterline Project	11.7351	0						
CDBG Waterline Project - financed by CDBG	11.7352	0						
Juniper/Russell Streets Meter Tien Ins Projec	11.7361							
Cherokee Water Connection		0						
Wireless Technology		0						
Contingency	54.1499	0						
Total Capital Outlays		45,000	0	55,083	0	0	0	

General Fund	Acct	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2024-2025	Comments
	Num	Amended Budget	Amended Budget	Amended Budget	Budget	Actual to date 3/31/2024	Proposed Budget	
Revenues					10%		7%	Inflation rate assumed for all expenses except for contracted rates
Taxes:								Conservative estimates used for all revenue.
Fulton Real Property - Cur Yr	31.1100	216,586	215,066	201,500	218,000	235,219	235,000	same as last year
Cherokee Real Property - Cur Yr	31.1101	9,865	10,504	7,500	9,150	6,063	6,100	same as last year
Fulton Real Property - Prior Yr	31.1200	500	990			262		
Cherokee Real Property - Prior Yr	31.1201							
Motor Vehicle	31.1310	11,000	10,104	10,596	10,212	12,573	16,764	Annualized
Real Estate Trans. Intangible	31.1600	6,552	16,745	14,182	9,097	5,251	7,001	Annualized
General Sales and Use Tax	31.3000							
Franchise	31.1700	32,000	29,400	14,270	35,643	26,411	35,215	Annualized
LOST (Local Op. Sales Tax)	31.3100	135,150	152,429	197,800	201,193	144,439	192,585	Annualized
SPLOST Taxes	31.3110							
TSPLOST Taxes	31.3111							Will be accounted for in separate fund going forward
Business/Occupational	31.6100							
Insurance Premium	31.6200	41,800	46,310	48,236	66,620	54,589	72,786	Annualized
License/Permit: General Business	32.1200	2,000	800	2,340	1,215	960	1,400	Generally just Jan-Apr
Building Permit	32.2100	10,075	5,660	36,000	36,714	18,388	24,517	Annualized
Road Inspections	32.2500							
Parking Permit Fees	32.2600	120	907	700		105		
PTV 5-Year Permit	32.2601					45		
Dogs	32.2300							
Road Abandonment Permit	32.2400							
Department of Transportation Grant	13.1361	11,000	11,000	12,150	24,300	13,120	13,120	same as last year
CDBG Construction Grants	33.1351							
Government Grants	33.1399			106,056				
Georgia 911 fees	33.4103		10,497	12,396	17,092	16,503	22,004	Annualized
Election Qualifying Fee	34.1910					321		
Pool Fees		9,000	12,700	13,200	13,362	1,351	13,800	same as last yr's pool season
Boating Permits	34.7400	2,000	2,407	1,685	5,100	1,652	2,203	Annualized
Fishing Permits	34.7500	1,500	1,413	800	2,400	2,063	2,750	Annualized
Services: Court Costs, Fees & Chgs.	34.1100							
Other Culture and Rec Fees	34.7900							
Fines & Forfeitures (1170+1180)	35.1170	60	8,431	3,032	506	1,896	2,528	Annualized
Parking Fines	35.1180							
Interest Revenue	36.1001	900	2,416	1,227	2,855	4,052	5,402	Annualized
Contributions	37.0000					39,026		
Community Bldg. Rent	38.1001	6,000	1,500	5,000	4,233	4,305	5,740	Annualized

General Fund	Acct	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2024-2025	Comments
	Num	Amended Budget	Amended Budget	Amended Budget	Budget	Actual to date 3/31/2024	Proposed Budget	
Reimburse for damaged property	38.3000							
Special Event Vendor Fees	38.4001							
Special Event Ticket Sales	38.4002			6,500	7,604	6,470	6,500	same as last year
Special Event T-Shirt Sales	38.4003							
Special Event - Donations	38.4004			90				
Micellaneous (38.9999+34.9000)	38.9999			1,028		248		garage sale permits, open records requests, returned check fee
Lakes, Parks & Recreation	33.1357	14,000		65,454				
Asset Sales	39.2100							
Total Revenues		510,108	539,279	761,741	665,296	595,311.31	665,415	
Expenses								
Admin./Personnel/Finance/Legal		163,192	261,815	168,996	171,539	105,550	201,503	
Mayor and Council		23,920	32,500	20,989	23,287	18,957	28,070	
Building, Zoning & Planning		44,376	20,720	57,962	68,970	38,689	40,022	
		78,121	72,387	59,034	99,394	32,356	80,995	
Police		42,185	15,492	17,670	19,154	13,535	19,380	
Fire		48,338	77,040	134,557	109,434	83,927	114,568	
Buildings & Property		37,953	23,939	71,205	74,689	44,588	75,212	
Roads, Streets & Drainage		24,610	8,696	10,917	10,031	5,903	140,747	
Municipal Court		12,780	10,690	7,690	6,750	6,199	8,982	
Total Expenses		475,475	523,279	549,019	583,248	349,705	709,477	
Revenues less Expense		34,633	16,000	212,722	82,047	245,606	-44,063	
Interfund Transfer				-212,112	-212,000	-218,680		Transfer CARES Act funds to ARPA Fund
Appropriated Reserves for Capital Expenditures				90,000	454,953	93,632	281,563	Cash Reserves
Net Fund Increase (Decrease)		34,633	16,000	90,610	325,000	120,558	237,500	
Capital Outlays Budget								
Admin./Budget/Finance/Legal		1,100	0	800	0	0	2,000	
Mayor and Council		0	0	800	0	700	0	
Building, Zoning & Planning		0	0	0	0	0	0	
Lakes, Parks & Recreation		21,000	0	75,000	120,000	120,390	180,000	
Police				0	0	0	0	
Fire		0	0	14,010	6,000	0	3,500	
Buildings & Property		0	0	0	51,000	13,040	28,000	
Roads, Streets & Drainage		12,533	16,000	0	148,000	0	24,000	
Municipal Court		0	0	0	0	0	0	
Total Capital Outlays		34,633	16,000	90,610	325,000	134,130	237,500	
Net Change after Capital Outlays		0	0	0	0	-13,572	0	

Admin/Budget/ Finance/Legal	Acct	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2024-2025	Comments
	Num	Amended Budget	Amended Budget	Amended Budget	Budget	Actual to date 3/31/2024	Proposed Budget	
Expenses					10%		7%	Inflation rate assumed for all expenses except for contracted rates
Salaries/Wages: Admin/DeputyClerk	0511100	8,278	5,500	16,650	18,770	15,679	29,905	per payroll calculation worksheet at 5.2% increase
City Clerk	0511101	46,667	45,000	32,115	37,789	24,376	44,075	per payroll calculation worksheet at 5.2% increase
City Manager	0511101							
Temp Employees	0511200		6,000					
FICA	0512200	8,148	6,000	7,488	8,716	7,273	9,967	per payroll calculation worksheet at 5.2% increase
Retirement	0512400	4,367	2,400	1,200	4,026	858	4,861	per payroll calculation worksheet and only if all employees use 100% of the benefit
Unemployment Ins.	0512600	60	60	132	58			
Worker's Comp.	0512700	7,000	7,000	5,130	5,642	4,531	4,848	same as last year's fee plus inflation rate
EE Medical Insurance	0512800	23,565	25,922					no election by employees
EE Dental Insurance	0512900	1,307	800					no election by employees
Services: Legal Fees	0521201							
Audit Fees	0521202	13,000	21,000	28,000	22,000	13,000	14,000	Auditor's current bill for 2023 added and next year's estimate from auditor.
Recodification	0521203	1,800	3,600	8,700	4,647	1,200	1,712	Annualized (CivicPlus for codification)
Council Attorney	0521204	4,700	7,750	11,000	11,362	6,162	8,790	annualized
Grant Development	0521205						10,000	Per Robin
Cleaning Services	0522100	1,800	1,300	1,200	1,320	1,025	1,462	annualized
Computer Maint./Repairs	0522201	1,800	2,000	6,400	6,270	3,213	12,841	Contracts for Ardera (\$4509 for year plus \$151.25 per month for Barracuda email), GoGov (\$2052), CivicPlus contract for website(\$3765), and \$700 for yearly Accounting software renewals
Purchases: Insurance	0523100	7,350	10,500	12,600	13,000		15,000	Renews in May. Estimate by Lourdes
Postage	0523201							
Telephone	0523202	2,200	2,151	2,400	2,319	1,521	2,169	annualized
Advertising	0523300	1,410	6,000	1,400	1,651	1,301	1,856	annualized
Travel	0523500	40	1,200	240	182	1,536	2,191	annualized
Dues & Fees	0523600	1,600	1,800	930	1,341	1,254	1,789	annualized
Education & Training	0523700		500	150	1,600	670	3,240	Per training schedule per employees
Contract Labor (3850+3851)	0523850	15,600	13,600	11,700	12,683	8,940	12,755	annualized (accounting)
GMA Telecom contract	0523900	1,100	1,100	1,050	1,540	1,050	1,124	same as last year plus inflation.
Office Supplies	0531101	4,400	4,800	3,900	3,173	5,519	5,182	annualized (excluding one time charges for public meetings equipment)
Computer & Copier Supplies	0531102	3,900	4,100	5,200	6,516	4,899	6,533	per Wells Fargo contract

Admin/Budget/ Finance/Legal	Acct	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2024-2025	Comments
	Num	Amended Budget	Amended Budget	Amended Budget	Budget	Actual to date 3/31/2024	Proposed Budget	
Election Expense	0531104	0	10,000	4,000	3,951		5,000	Paid to county handling our election.
Electricity	0531221	1,667	1,417	1,300	1,368	739	1,054	annualized
Water	0531225	120	56	21	23	30	42	annualized
Sewer	0531290	180	99	42	41	51	73	annualized
Bank Charges & Fees	0531705	105	120	400	182	669	954	annualized
Miscellaneous (+ Contingency)	0531799	1,028	70,040	5,648	1,371	54	78	annualized
Interest Expense	0582000							
		163,192	261,815	168,996	171,539	105,550.27	201,503	
Capital Outlays								
Admin - Office	0542501							
Admin - Equipment/Misc	0542503							
Computers	5424000	1,100		800			2,000	Accounting computer
Total Capital Outlays		1,100		800	0	0	2,000	

Mayor & Council	Acct	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2024-2025	Comments
	Num	Amended Budget	Amended Budget	Amended Budget	Budget	Actual to date 3/31/2024	Proposed Budget	
Expenses					10%		7%	Inflation rate assumed for all expenses except for contracted rates
Personal Services.: Mayor Pro Tem	0611102	1,200	1,200	1,200	1,200	1,200	2,400	new rates became effective 2023
Council	0611103	3,600	4,800	3,600	3,600	3,645	8,880	new rates became effective 2023
Mayor	0611104	2,400	3,000	2,400	2,400	2,700	6,000	new rates became effective 2023
Legal Services	621205	11,600	19,000	10,100	11,422	6,407	9,141	annualized
Other Services: Meals & Entertain.	0623501	720	2,000	2,156	1,400	2,917	976	aberration due to Swearing in ceremony
Travel	0623500	1,400	1,200	1,308	1,814	867		
Education & Training	0623700	3,000	1,300	225	1,450	750		
Miscellaneous	0631799					472	673	annualized (historical project)
Total Expenses		23,920	32,500	20,989	23,287	18,956.88	28,070	
Capital Outlays								
Computer	0641200		0	800		700		
Greenspace								
Total Capital Outlays		0	0	800	0	700	0	

Building, Zoning & Planning	Acct	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2024-2025	Comments
	Num	Amended Budget	Amended Budget	Amended Budget	Budget	Actual to date 3/31/2024	Proposed Budget	
Expenses					10%		7%	Inflation rate assumed for all expenses except for contracted rates
Purchased Svcs: Legal	0721201							
Engineering	0721205		600					
Storm Water Inspections	0721204	7,500	5,000	5,500	6,050	4,625	6,598	annualized
Code Enforcing	0721206	24,366	3,000	20,000	26,100	19,819	13,100	payroll worksheet
Bldg. Inspector	0721207	11,650	12,000	32,000	36,820	13,905	19,838	annualized
Travel	0723500							mileage for officer
Education & Train.	0723700	260		360				
Supplies: Office	0731101							
Miscellaneous: Other	0731799	600	120	102		340	485	annualized
Total Expenses		44,376	20,720	57,962	68,970	38,689.15	40,022	

Lakes, Parks & Recreation	Acct	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2024-2025	
	Num	Amended Budget	Amended Budget	Amended Budget	Budget	Actual to date 3/31/2024	Proposed Budget	Comments
					10%		7%	Inflation rate assumed for all expenses except for contracted rates
Purchased Svcs.: Legal Fees	0821201							
Adopt a Stream	0822203							
Clean & Beautiful	0822204							
Refuge	0822205							
Lakes/Parks/Enviro Rep & Maint	0822202	10,400	10,000	5,100	9,000	1,164	10,500	Contract with Tigris for lake maintenance
Lakes Supplies	0822209							
Landscaping	0822206							
Cherful Dam Maintenance (Earthen Dam, Spi	0822210	433	400		15,000			Can be covered by SPLOST
Garrett Dam Maintenance (Fishing Bridge)	0822212				13,000		5,000	Seal bridge (\$2k), General Maintenance (\$3k) Per Bill
Monitoring Station Maint.	0822211							
Pool Building Maint and Repairs	0822230	855	5,000	6,400	3,190		10,000	Exhaust fans (\$6k) and pool bulding floors (\$4000)
Pool Misc Repairs	22299+08222	5,400	2,000	2,500	8,054	7,045	10,043	New pool filter (\$6300), diving board repair (\$2500), pool chemicals and general pool maintenance 7 % increase from prior year (\$1,243)
Lakes Surveys & Studies	0823204	10,000	1,200					sedimentation and lake engineering surveys
Electricity - Monitoring Station	0823205							
Pool Contractual Services	0823850	25,210	24,000	13,500	19,200	10,560	22,525	Dynamo contract
Pool Telephone	0823202	1,400	1,500	1,700	1,655	954	1,361	Annualized
Electricity - Pool	0831220	6,300	5,818	5,500	5,709	1,476	2,106	Annualized
Water Used in Pool	0831225	990	610	800	979	63	89	Annualized
Pool Chemicals	0831105							
Sewer Charges for Pool	0831290	1,700	800	1,400	1,650	109	156	Annualized
Miscellaneous: Recreational Activit.	0831300	6,800	8,120	8,500	8,329	806	6,000	Per Council's discretion
User Tags	0831703	425	425	240			300	prior years
Pool Misc Supplies	0831799	300						
Comm Building Cleaning	0823600	1,800	2,000	2,100	2,200	1,500	2,140	Annualized
Comm Building Maint and repair	0823601	500	1,200	1,200	1,419	257	367	Annualized
Comm Building Supplies	0823602	48	50	47			50	Same as prior years
Comm Bldg. Natural Gas	1131211	2,300	2,400	1,900	2,158	1,015	1,448	Annualized
Comm Bldg. Electricity	1131221	1,600	1,504	1,700	1,796	977	1,394	Annualized
Comm Bldg. Internet	1131226	1,200	1,020	1,500	1,567	1,242	1,772	Annualized
Comm Bldg. Water	1131225	190	200	200	103	197	281	Annualized
Comm Bldg Sewer	1131290	270	350	300	179	343	490	Annualized
Special Event - Shuttle	0824001		500	425	415	489	523	Same as prior year plus inflation
Special Event - Water	0824002							
Special Event - Beverages	0824003		900	1,100	1,165	878	939	Same as prior year plus inflation
Special Event - Entertainment	0824004		400	1,200	1,300	2,354	2,519	Same as prior year plus inflation
Special Event - Furn Rental	0824005		700	1,000	623	266	284	Same as prior year plus inflation
Special Event - Porta potty	0824006							
Special Event - Ice	0824007							
Special Event - Stage rental	0824008							
Special Event - Donations made	0824009							
Special Event - Security	0824010							
Special Event - Volunteer Misc	0824011							
Special Event - Catering	0824012			360	388	84	90	Same as prior year plus inflation
Special Event - Advertisement	0824013			19		185	198	Same as prior year plus inflation
Special Event - T-shirts for sale	0824014		20					
Special Event - Volunteer T-shirts	0824015							
Special Event - Cups	0824016		500					
Special Event - Lanyards	0824017			35				

Special Event - Licensing	0824018		50	100	110	104	111	Same as prior year plus inflation
	0824019							
Special Event - transaction fees	0824020		120	108	100	140	150	Same as prior year plus inflation
Special Event - Misc	0824021		600	100	104	148	158	Same as prior year plus inflation
Contingency	0849000							
Total Expenses		78,121	72,387	59,034	99,394	32,356	80,995	
				0				
Capital Outlays								
Monitoring Station	0841303							
Infrastructure	0841400							
Lake Garrett SurveyDesign	0841402							
Contribution to Lakes Restoration Fund				75,000	75,000	75,000	100,000	
Garrett Dam Improvements (Fishing Bridge and Spillway in Fulton)	0841403				10,000			
Pool Repairs	0841406				35,000		55,000	Plaster pool
Silt Removal	0841407							
Fishing Bridge	0841204					7,990		
Playground Equipment							25,000	New playground
Diving boards - 2								
Donated Property		21,000				37,400		
Total Capital Outlays		21,000	0	75,000	120,000	120,390	180,000	

New Deckboards,
handrails and
benches for fishing
bridge

Public Safety	Acct	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2024-2025	Comments
	Num	Amended Budget	Amended Budget	Amended Budget	Budget	Actual to date 3/31/2024	Proposed Budget	
Expenses					10%		7%	Inflation rate assumed for all expenses except for contracted rates
Regulatory: Animal Control	0921208	1,500	452	1,400	851	700	999	Annualized
Police: Contract Services - 911	0923851	37,385	15,000	16,200	18,303	12,835	18,381	Roswell 911 contract.\$1479.99/month then increases anticipated on Jan 2025
Education and Training	0923700	3,300	40	70				
Total Expenses		42,185	15,492	17,670	19,154	13,535	19,380	
Capital Outlays								
Debt principal payments for Squad	0581200							
Public Safety - Bldg Improvements								
Fire Truck								
Gator 4x4	11.7601							
Equipment Purchase	1042100							
FEMA Grant Match	1024015							
Early Warning System								
ADD Fire Act Grant Matching Funds	1042399							
Golf Cart	1042107							
Total Capital Outlays		0	0	0	0	0	0	

Public Safety	Acct	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2024-2025	Comments
	Num	Amended Budget	Amended Budget	Amended Budget	Budget	Actual to date 3/31/2024	Proposed Budget	
Expenses					10%		7%	Robin schedule for some and some expenses are inflation rate increases from prior year expenses)
Legal	1022201							
Routine Scheduled Maintenance	1022202	3,118		3,000	1,900	4,348	4,200	Preventative Maintenance for Squad, engine+ladder test, pump test, and cascade test
Unscheduled Repairs and Maintenance	1022203	4,540	3,600	0	1,850	7,117	2,035	
Communications	1022204	7,400		405	1,500	568	810	Ardera
Radio System User Fee	1022205	11,200						
Disaster Mitigation (no longer used)	1022206							
Fire Services	1022207		62,000	75,000	90,000	63,088	90,991	Roswell 911 contract.\$7326.17/month then increases anticipated on Jan 2025
Insurance Other Than Employee	1023100	3,400	3,200	2,300	2,444	2,174	2,326	VFIS + cancer insurance for 11 firefighters
Community Education	1023701						1,000	CPR, Stop the Bleed, etc
Other Education	1023799	2,700		1,200	3,579		3,900	
Telephone	1023800	2,448	2,400	1,300	1,349	899	1,430	Internet and phone
Uniforms & Gear	1031107	6,314		44,000			1,000	
ISO Equipment	1031602							
Small Equipment - Supression	1031699	971		600				
Consumables	1031105	3,100	3,600	2,956	3,163	3,628	3,607	Annualized +7% except for \$1100 of one time expense in prior year
Appartus fuel	1031108	1,000	240	660	1,000	749	1,100	
Miscellaneous	1031799	500	200	936	500	224	550	
Fire Dept. Electricity	1131222	1,647	1,800	2,200	2,149	1,135	1,619	
Total Expenses		48,338	77,040	134,557	109,434	83,927	114,568	
Capital Outlays								
Debt principal payments for Squad	0581200							
Public Safey - Bldg Improvements								
Fire Truck								
Gator 4x4	11.7601							
Equipment Purchase	1042100			14,010			3,500	One radio per year unless grant is obtained
FEMA Grant Match	1024015							
Early Warning System								
ADD Fire Act Grant Matching Funds	1042399							
Fire Departmant Lake Valves					6,000			
Golf Cart	1042107							
Total Capital Outlays		0	0	14,010	6,000	0	3,500	

Buildings & Property	Acct	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2024-2025	Comments
	Num	Amended Budget	Amended Budget	Amended Budget	Budget	Actual to date 3/31/2024	Proposed Budget	
Expenses					10%		7%	Inflation rate assumed for all expenses except for contracted rates
Maintenance Wages	1111107	10,168	6,000	18,523	19,822	17,690	40,721	per payroll calculation worksheet at 5.2% increase
Assistant Maintenance Wages	1111111	3,825	3,600	3,500	4,978	1,593	4,000	PR calculation worksheet (Maint asst.)
Pest Control	1122150	1,300	1,320	1,282	1,531	4,103	525	HomeFree Wildlife and Pest Solutions for \$525
Legal Fees	1122201							
Grant Proposal Development	1122202							
Education	1122206				1,300	654	279	Storm water certification for Mike Peck
Grounds Mnt.	1122208	16,400	4,200	37,000	41,839	9,273	13,230	Annualized Elite (\$825/month) plus misc tree removal
Tree Purchases	1122217						1,000	Projected costs by Jennifer/Logan
HVAC R. & M.	1122212							
Bldg. Maintenance	1122209	4,200	7,200	2,800	3,004	8,454	12,061	Annualized
Vehicle R. & M.	1122210	1,640	1,219	3,600	1,503	2,112	3,014	Annualized
Security System	1122213	360	400	500	713	357	382	Annual fee plus inflation
Advertising	1122215							
Storm/Debris Removal	1122214							
Land Surveys	1122205							
Supplies: Maintenance Supplies	1131108					41		
Disaster Damage	1122216							
Equipment: Vehicle Safety Equipment	1131601			4,000				
Small Equipment/Other	1131699					150		
Supplies: Miscellaneous Other	1131799	60				160		
Total Property Expenses		37,953	23,939	71,205	74,689	44,588	75,212	
Capital Outlays								
Pool Repairs								
Pool Pump & Filter	0841xxx							
Diving Board	11.7446							
BBQ Picnic Restoration	1141201							
Bldg&Prop: Misc Equipment	1141202							
Grounds Equipment	1141203							
Lawn Mower purchase	11.7581							
Pool House Improvements								
Comm Building Improvements	11.7423				42,000	13,040	24,000	*See detail below
Comm Buidling Impr - CDBG 2009 paid	11.7424							
Comm Buidling Impr - CDBG 2010 paid	11.7425							
Comm Building Furniture	1141305							
Fire Department HVAC	11.7483							
Comm Bldg: HVAC	11.7485							
Arched Bridge at Green	11.7331							
City Hall Building							4,000	City Hall Floors

Greenspace								
					9,000			
Purchase of Maintenance Truck	1141205							
Total Capital Outlays		0	0	0	51,000	13,040	28,000	*See detail below

*Community Building Improvements

posted in repairs	Guttters and downspouts	4,000		
	Comm Bldg - wash/paint	4,000	City Hall floors	4000
	Water intrusion into storage and MPVFR bay	12,000	Water intrusion into storage and MPVFR bay	12000
	Comm Bldg - windows	6,000		
	NEW door between MPVFR storage and bay	2,000	NEW door between MPVFR storage and bay	2000
	Security fence and lighting for storage	4,000	Security fence and lighting for storage	4000
	Shed Roof	10,000		
		<u>42,000</u>		<u>22,000</u>

Roads & Streets	Acct	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2024-2025	Comments
	Num	Amended Budget	Amended Budget	Amended Budget	Budget	Actual to date 3/31/2024	Proposed Budget	
Expenses					10%		7%	Inflation rate assumed for all expenses except for contracted rates
Purchased Svcs.: Legal Fees	1221201							
Road Surveying	1221209							
Paving	1222214	6,600						
Ditching R. & M.	1222215							
Bridge R. & M.	1222216							
Culvert/Drain R&M	1222217	240						
Road Repair/Pave	1222218	3,600	120	117		60	113,000	3 of the 5 zones will have trees removed, ROW cleanup, ditches cleaned up, stone and storm pipe (\$24k per zone) + \$35k for citywide road repair + Spruce Street Cul de sac
Road Inspections	1222219							
Rentals	1222320							
Supplies: Street Light Electricity	1231222	7,900	7,376	8,400	8,446	5,430	7,747	annualized
Sand and Salt	1231223	5,000						Still a supply remaining
Signs	1231702	1,200	1,200	2,400	1,585	413	20,000	Traffic Task Force
Miscellaneous	1231799	70						
Contingency								
Total Expenses		24,610	8,696	10,917	10,031	5,903.16	140,747	
Capital Outlays			8,576					
Traffic Controls	1241001							
Street Guard Rails	1241002							
Drainage Improv.	1241005							
Speed humps	1241003							
Capital Street repairs	1241007	12,533	16,000		148,000		24,000	*See detail below
Capital Street repairs	1241007							
Total Capital Outlays		12,533	16,000	0	148,000	0	24,000	

	*Capital Street Repairs		*Capital Street Repairs
changes 20 2023-24 Every zone will have trees removed, ROW cleanup, ditches cleaned up, stone and storm pipe zones	Russell Road bridge repair	80,000	
	Laurel St drainage	18,000	LMIG Laurel St drainage
	Edges of Roads collapsing city wide	35,000	
	\$24,000 for each of 2 out of 5 zones		
	Failing road - Mountain Pk Rd	8,000	GDOT Russell Rd Bridge replacement (\$37,500 per year for 4 years to Cap Budget bank acct)
	Failing Road - Magnolia	7,000	
		<u>148,000</u>	<u>24,000</u>

Municipal Court	Acct	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2024-2025	Comments
	Num	Amended Budget	Amended Budget	Amended Budget	Budget	Actual to date 3/31/2024	Proposed Budget	
Expenses					10%		7%	Inflation rate assumed for all expenses except for contracted rates
Purchased Svcs.: Judge	1323852	2,640	2,640	2,640	2,640	1,980	2,640	same as last year
Solicitor	1323853	6,000	2,400	1,500	743	1,997	2,850	Sharp decline in court prosecutions and fines in 2022/2023
Court Clerk	1323854	2,640	3,600	2,860	2,640	1,540	2,640	same as last year
Court Reporter	1323858							
Education/Training	1371000	300	300	450	600	259	250	per training schedule
Supplies: Printing & Citations	1331706							
Miscellaneous	1331799					17	24	Postage - for court mail
Other: Police A&B Fund	1372001	1,200	1,750	240	127	405	578	Annualized - Sharp decline in court fine revenues and fines in 2022/2023
Police Attorney's Training	1372002							
Georgia DUI Victims	1372003							
Contributions: Other	1372004							
Charges: Bank	1331708							
Total Expenses		12,780	10,690	7,690	6,750	6,198.75	8,982	

TSPLOST	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2024-2025	Comments
	Annual Budget	Annual Budget	Annual Budget	Budget	Actual to date 3/31/2024	Proposed Budget	
Revenue:							
TSPLOST Revenue	150,100.00	150,100.00	50,000.00				
Interest Revenue				720.00	521.00	694.67	Annualized
Total Revenue				720.00	521.00	694.67	
Expenses:							
Street Repair	150,000.00	150,000.00					
Culvert Repair				480,000.00	18,315.45	451,559.67	The Culvert repair
Stormwater Management			150,000.00				Major drainage system #4: to repair stormwater under Russell Rd where Russell and Cardinal intersect
Bank Charges	100.00	100.00	100.00	100.00			
Total Expenses	150,100.00	150,100.00	150,100.00	480,100.00	18,315.45	451,559.67	
Appropriated Reserves for Capital Expenditures			100,100.00	479,380.00	17,794.45	450,865.00	Cash
Revenue less Expenses	0.00	0.00	0.00	0.00	0.00	0.00	

TSPLOST2	2022-2023	2023-2024 Proposed Budget	2023-2024	2024-2025	Comments
	Annual Budget		Actual to date 3/31/2024	Proposed Budget	
Revenue:					
TSPLOST2 Revenue	18,000.00	120,000.00	78,085.00	35,000	
Expenses:					
Culvert Repairs Russel Road and Cardinal Drive (#4)		237,000.00		47,894.00	Anything over TSPLOST account
Drainage systems repaired				248,250	*See below
Bank charges			140.00	186.67	
Total Expenses	0.00	237,000.00	140.00	296,331	
Appropriated Reserves for Capital Expenditures		117,000.00		261,331.00	Cash Reserves
Revenue less Expenses	18,000.00	0.00	77,945.00	0	

Drainage Systems Expected costs		
	Old estimates	with 45% increase
Beech Street with Mountain Park Road	53,055	76930
Lakeshore Drive with East Lake Drive.	46080	66816
Lakeshore Drive with West Lake Drive.	24072	34904
Mountain Park Road with Lakeshore Dr	24000	34800
Pine Street with Spruce Street	24000	34800
Total	171207	248250

ARPA	2022-2023	2023-2024	2023-2024	2024-2025	Comments
	Annual Budget	Budget	Actual	Proposed Budget	
Revenue:					
Revenue:	106,000.00				
Prior years ARPA Revenue transferred in from General Fund		212,000.00			
Total Revenue	106,000.00	212,000.00			
Expenses:					
Meter Project		185,000.00	182,567.00		
				15,000.00	meter to verify Cobb
Total Expenses	0.00	185,000.00	182,567.00	15,000.00	
Appropriated Reseves for Capital Expenditures				15,000.00	Cash Reserves
Revenue less Expenses	106,000.00	27,000.00	-182,567.00	0.00	

SPLOST	2023-2024	2024-2025	Comments
	Actual	Proposed Budget	
Revenue:			
SPLOST Revenue	46,688.00	35,000.00	
Expenses:			
Cherful Dam Maintenance	10,500.00		
Cherful Dam and Rd maint/Rocky Creek Spillway maintenance and repair. Also includes Zone 1a Road Maintenance		20,000.00	
Total Expenses	10,500.00	20,000.00	
Revenue less Expenses	36,188.00	15,000.00	
Estimated Cash Reserves for Capital Expenditures as of 6/30/2024		91,310.00	
Estimated Year End Fund Balance	36,188.00	106,310.00	