CITY OF SPRINGFIELD, GEORGIA

FY2024 BUDGET

ORDINANCE NUMBER 2023-27

AN ORDINANCE TO PROVIDE FOR ADOPTION OF A BUDGET CONTAINING ESTIMATES OF PROPOSED REVENUES AND EXPENDITURES OF SPRINGFIELD, GEORGIA FOR THE YEAR BEGINNING JANUARY 1, 2024.

IT IS HEREBY ORDAINED BY THE GOVERNING AUTHORITY OF THE CITY OF SPRINGFIELD, GEORGIA:

Section 1. That for the expenses of the government and its activities for the fiscal year beginning January 1, 2024 and ending December 31, 2024 and the amounts in the following sections is hereby appropriated:

Section 2. That for the said fiscal year there is hereby appropriated out of the General Fund the following:

Inter-fund Transfer-Arts & Events Fund	$ 80,000.00
Administration	$ 223,648.74
Police Department	$1,193,362.61
Court Department	$ 99,487.23
Streets & Lanes Department	$ 885,536.53
Parks Department	$ 79,951.37
City Buildings Department	$ 29,310.00
Economic Development	$ 97,000.00
General Government	$ 410,279.37
Community Development	$ 245,323.00

Section 3. That for the said fiscal year there is hereby appropriated out of the SPLOST Fund the following:

SPLOST	$ 551,000.00

Section 4. That for the said fiscal year there is hereby appropriated out of the TSPLOST Fund the following:

TSPLOST	$1,130,500.88

Section 5. That for the said fiscal year there is hereby appropriated out of the ARPA Fund the following:

ARPA	$ 786,462.51

Section 6. That for the said fiscal year there is hereby appropriated out of the Water/Sewer Fund the following:

W/S Administration	$1,110,801.93
Water Department	$ 593,885.00
Sewer Department	$ 403,550.00
WWTP Department	$ 634,831.20
W/S Capital	$ 890,992.00

Section 7. That for the said fiscal year there is hereby appropriated out of the Sanitation Fund the following:

Sanitation Fund	$144,900.00

Section 8. That for the said fiscal year there is hereby appropriated out of the Arts & Events Fund the following:

Mars Theatre	$359,515.00

Section 9. That for the said fiscal year there is hereby appropriated out of the Health Benefit Trust Fund the following:

Health Benefit Fund	$160,000.00

Section 10. All ordinances or parts of ordinances inconsistent with this Ordinance are hereby repealed.

Adopted this 12th day of December, 2023.

CITY OF SPRINGFIELD

Barton A. Alderman, Mayor

CITY OF SPRINGFIELD GEORGIA INCORPORATED 1907

ATTEST:

Jennifer Y. Smith, City Clerk

2024 General Fund Summary

	FY-2023	FY-2024
General Fund Revenue		
Taxes	2,151,964.83	2,315,939.64
Licenses & Permits	150,140.00	141,878.00
Subdivision & Zoning Fees	8,750.00	14,000.00
Police Fines & Fees	164,144.78	210,850.00
Grant Revenue	476,742.00	457,097.74
Other Revenue	190,888.41	305,000.00
Prior Year Reserves	(13,288.13)	(100,866.53)
Total	**3,129,341.89**	**3,343,898.85**
General Fund Expenditures		
00 - Interfund Transfer Out - Arts & Events Fund	(70,729.21)	(80,000.00)
40 - Administration	(209,499.50)	(223,648.74)
50 - Police	(924,035.68)	(1,193,362.61)
55 - Court	(97,264.57)	(99,487.23)
70 - Streets & Lanes	(1,059,100.65)	(885,536.53)
90 - Parks	(73,990.50)	(79,951.37)
91 - City Buildings	(27,610.00)	(29,310.00)
93 - Economic Development	(97,000.00)	(97,000.00)
95 - General Government	(377,597.00)	(410,279.37)
98 - Community Development	(192,514.78)	(245,323.00)
Total	**(3,129,341.89)**	**(3,343,898.85)**
Total Net	**-**	**-**

GENERAL FUND REVENUE

Account Number	Account Description	2024 Budget
100-00-0000-311100	CURRENT YR PROPERTY TAX	661,250.00
100-00-0000-311200	PRIOR YR PROPERTY TAX	66,125.00
100-00-0000-311310	MOTOR VEHICLE TAX	3,400.00
100-00-0000-311311	TITLE AD VALOREM TAX	75,000.00
100-00-0000-311316	ALTERNATIVE AD VALOREM TAX (AAVT)	1,600.00
100-00-0000-311350	RAILROAD EQUIPMENT AD VALOREM TAX	615.00
100-00-0000-311610	INTANGIBLE RECORDING TAX	50,000.00
100-00-0000-311611	REAL ESTATE TRANSFER	15,000.00
100-00-0000-311700	FRANCHISE TAX	250,000.00
100-00-0000-313100	LOCAL OPTION SALES TAX	768,000.00
100-00-0000-314200	BEER/WINE TAX	95,000.00
100-00-0000-314250	ALCOHOL TAX	6,000.00
100-00-0000-314400	ENERGY EXCISE TAX	30,000.00
100-00-0000-316200	INSURANCE PREMIUMS TAX	264,600.00
100-00-0000-316800	FINANCIAL INSTITUTION (BANK) TAX	27,757.80
100-00-0000-319500	PROPERTY TAX PENALTY	1,591.84
100-00-0000-321170	SPECIAL EVENT ALCOHOLIC BEVERAGE LIC	500.00
100-00-0000-321220	INSURANCE COMPANY LICENSE REG FEE	10,878.00
100-00-0000-321322	ZONING RELATED FEES	2,000.00
100-00-0000-321323	SUBDIVISION APP RELATED FEES	2,000.00
100-00-0000-321324	BUILDING PERMITS	75,000.00
100-00-0000-321325	ENGINEERING/PLAN REVIEW FEE	10,000.00
100-00-0000-321400	BUSINESS LICENSE	25,000.00
100-00-0000-321401	ALCOHOLIC BEVERAGES LICENSE	30,000.00
100-00-0000-322300	GOLF CART PERMIT	500.00
100-00-0000-341920	BILLBOARD ADVERTISING LEASE	250.00
100-00-0000-342900	BOARD OF EDUCATION - SRO CONTRIBUTION	41,200.00
100-00-0000-351161	FINES AND FORFEITURES	90,000.00
100-00-0000-351164	POLICE REPORT FEE	600.00
100-00-0000-351165	COURT COST	50,000.00
100-00-0000-351167	TECHNOLOGY FUND	5,250.00
100-00-0000-351170	BLUE LINE CAMERA CITATIONS	25,000.00
100-00-0000-352101	POLICE DEPT DRUG ACCOUNT	5,000.00
100-00-0000-361010	INTEREST EARNED - GENERAL	1,800.00
100-00-0000-378900	MISC REVENUES/REFUNDS	1,000.00
100-00-0000-389001	COPY & NOTARY FEE	250.00
100-00-0000-389091	FALL FESTIVAL EVENT REVENUE	50,000.00
100-00-0000-389092	FIRST FRIDAY EVENT REVENUE	500.00
100-00-0000-389095	INSURANCE CLAIM REIMBURSEMENT	5,000.00
100-00-0000-392100	SALE OF CITY PROPERTY	200,000.00
100-00-0000-392200	ELECTION QUALIFICATION FEE	5,000.00
100-00-0000-398001	TAP GRANT PROCEEDS	413,590.94
100-00-0000-398004	LMIG PROGRAM FUNDS	43,506.80
General Fund Total Revenue 2024		**3,409,765.38**

GENERAL FUND EXPENDITURES

Account Number	Account Description	2024 Budget
INTERFUND TRANSFER		
100-00-0000-611000	INTERFUND TRANSFER OUT-ARTS & EVENT	80,000.00
	Totals	**80,000.00**
ADMINISTRATION		
100-40-1500-511100	SALARY-CITY MANAGER	71,070.00
100-40-1500-511101	SALARY-CITY CLERK	55,000.00
100-40-1500-511110	MAYOR & COUNCIL PAY	12,285.00
100-40-1500-511500	SALARY INCREASE/BONUS	6,074.90
100-40-1500-512100	EMPLOYEES' GROUP INS.	29,040.00
100-40-1500-512200	FICA TAXES	9,250.14
100-40-1500-512400	RETIREMENT	7,928.69
100-40-1500-512901	ANNUAL PTO PAYOUT	6,500.00
100-40-1500-523202	CELL PHONES	1,000.00
100-40-1500-523701	TRAVEL & LODGING	7,500.00
100-40-1500-523708	DUES & SUBSCRIPTIONS	500.00
100-40-1500-531101	OFFICE SUPPLIES	1,000.00
100-40-1500-531730	SCHOOLS & CONVENTIONS	5,000.00
100-40-1500-531790	MISCELLANEOUS	500.00
100-40-1500-542201	CITY MANAGER EXPENSE REIMBURSMENT	6,000.00
100-40-1500-581308	CONTINGENCY	5,000.00
	Totals	**223,648.73**
POLICE		
100-50-3200-511101	SALARY-OFFICER (309)	46,280.00
100-50-3200-511102	SALARY-OFFICER (308)	48,880.00
100-50-3200-511103	SALARY-OFFICER (307)	49,920.00
100-50-3200-511104	SALARY-OFFICER (303)	63,294.40
100-50-3200-511105	SALARY-OFFICER/CODE ENFORCE (304)	51,875.20
100-50-3200-511106	SALARY-OFFICER (306)	52,000.00
100-50-3200-511107	SALARY-CHIEF (301)	69,073.26
100-50-3200-511108	SALARY-OFFICER (305)	47,840.00
100-50-3200-511109	SALARY-OFFICER (311)	46,280.00
100-50-3200-511110	SALARY OFFICER (313)	46,280.00
100-50-3200-511111	SALARY-OFFICER (SRO)	46,280.00
100-50-3200-511112	SALARY-OFFICER (317)	46,280.00
100-50-3200-511200	PART TIME	1,000.00
100-50-3200-511300	OVERTIME PAY	22,000.00
100-50-3200-511400	HOLIDAY PAY	13,500.00
100-50-3200-511500	SALARY INCREASE/BONUS	42,999.80
100-50-3200-512100	EMPLOYEES' GROUP INS.	116,160.00
100-50-3200-512200	FICA TAXES	48,494.79
100-50-3200-512400	RETIREMENT	41,566.96
100-50-3200-512901	ANNUAL PTO PAYOUT	10,000.00
100-50-3200-521220	MEDICAL FEES	2,000.00
100-50-3200-522200	VEHICLES REPAIR	25,000.00
100-50-3200-522201	VEHICLES MAINTENANCE	6,000.00
100-50-3200-522204	R & M OTHER EQUIPMENT	5,000.00
100-50-3200-522209	SOFTWARE MAINTENANCE	15,388.20
100-50-3200-522321	COPY MACHINE	2,550.00
100-50-3200-523203	CELL PHONES	6,000.00
100-50-3200-523301	ADVERTISING FOR POLICE CASES	250.00
100-50-3200-523701	TRAINING & TRAVEL	4,500.00
100-50-3200-523705	DRUG & ALCOHOL EDUCATION	500.00
100-50-3200-523708	DUES & SUBSCRIPTIONS	1,000.00

100-50-3200-531101	OFFICE SUPPLIES	1,500.00
100-50-3200-531102	OTHER SUPPLIES	1,500.00
100-50-3200-531103	AMMUNITION/RANGE SUPPLIES	3,500.00
100-50-3200-531104	MEDICAL SUPPLIES	500.00
100-50-3200-531270	GASOLINE	55,650.00
100-50-3200-531705	UNIFORMS/PPE	10,000.00
100-50-3200-531790	MISCELLANEOUS	250.00
100-50-3200-542101	NEW/OTHER EQUIPMENT	12,270.00
100-50-3200-542201	VEHICLE OUTLAY	130,000.00
100-50-3200-581308	CONTINGENCY	0.00
	Totals	**1,193,362.61**
COURT		
100-55-2650-511100	SALARY-PUB.SAFETY CLERK	38,209.60
100-55-2650-511300	OVERTIME PAY	500.00
100-55-2650-511500	SALARY INCREASE/BONUS	2,674.67
100-55-2650-512100	EMPLOYEE'S GROUP INS.	9,240.00
100-55-2650-512200	FICA TAXES	2,896.90
100-55-2650-512400	RETIREMENT	2,483.06
100-55-2650-512901	ANNUAL PTO PAYOUT	1,783.00
100-55-2650-521200	JUDGE	7,800.00
100-55-2650-521201	CITY SOLICITOR GENERAL	18,000.00
100-55-2650-521203	PUBLIC DEFENDER	6,000.00
100-55-2650-521204	COURT INTERPRETER	500.00
100-55-2650-521207	DRUG ACCOUNT EXPENSE	1,000.00
100-55-2650-521208	TECHNOLOGY FUND EXPENSE	6,000.00
100-55-2650-522204	R&M COURT/OFFICE EQUIPMENT	500.00
100-55-2650-523701	SCHOOLS & TRAVEL	750.00
100-55-2650-523708	DUES & SUBSCRIPTIONS	100.00
100-55-2650-531103	COURT SUPPLIES	700.00
100-55-2650-531705	UNIFORMS-COURT CLERK	250.00
100-55-2650-531790	MISCELLANEOUS	100.00
100-55-2650-581308	CONTINGENCY	0.00
	Totals	**99,487.23**
STREETS		
100-70-4200-511104	SALARY-ROADS FOREMAN	51,500.80
100-70-4200-511105	SALARY-LABORER	41,600.00
100-70-4200-511500	SALARY INCREASE/BONUS	6,517.06
100-70-4200-512100	EMPLOYEES' GROUP INS.	26,043.73
100-70-4200-512200	FICA TAXES	6,973.25
100-70-4200-512400	RETIREMENT	5,977.07
100-70-4200-512901	ANNUAL PTO PAYOUT	2,400.00
100-70-4200-521200	CONTRACTED LABOR	62,383.13
100-70-4200-521210	ENGINEERING FEES	5,000.00
100-70-4200-522200	VEHICLES REPAIR	2,500.00
100-70-4200-522201	VEHICLES MAINTENANCE	4,000.00
100-70-4200-522202	EQUIPMENT MAINTENANCE	3,000.00
100-70-4200-522203	LAUREL ST MAINT/IMPROVE	6,500.00
100-70-4200-522204	EQUIPMENT REPAIR	5,000.00
100-70-4200-522207	R & M, STREETS	1,500.00
100-70-4200-522210	STREET SIGNS	2,500.00
100-70-4200-522211	R & M, STORM DRAINAGE	500.00
100-70-4200-522212	MOWING CONTRACT	8,736.00
100-70-4200-522321	EQUIPMENT RENTAL	4,000.00
100-70-4200-523203	CELL PHONES/RADIOS	1,000.00
100-70-4200-531102	OPERATING SUPPLIES	6,000.00

100-70-4200-531107	DIRT & ROCK MATERIAL	3,500.00
100-70-4200-531230	ELECTRICITY-STREET LIGHTS	110,000.00
100-70-4200-531240	ELECTRICITY-TRAFFIC LIGHT	2,600.00
100-70-4200-531245	ELECTRICITY-CHRISTMAS LIGHTS	1,100.00
100-70-4200-531270	GASOLINE	8,000.00
100-70-4200-531705	UNIFORMS-RENTAL	2,400.00
100-70-4200-531706	UNIFORMS-PURCHASE	600.00
100-70-4200-531790	MISCELLANEOUS	250.00
100-70-4200-542207	TREE MAINTENANCE	6,380.00
100-70-4200-581303	STREETSCAPE PROJECT - TAP GRANT	497,075.50
100-70-4200-581308	CONTINGENCY	0.00
	Totals	**885,536.54**
PARKS		
100-90-6120-511100	SALARY-LABORER	50,003.20
100-90-6120-511300	OVERTIME PAY	150.00
100-90-6120-511400	HOLIDAY PAY	100.00
100-90-6120-511500	SALARY INCREASE/BONUS	3,500.22
100-90-6120-512100	EMPLOYEES' GROUP INS.	9,735.00
100-90-6120-512200	FICA TAXES	3,762.74
100-90-6120-512400	RETIREMENT	3,225.21
100-90-6120-512901	ANNUAL PTO PAYOUT	2,500.00
100-90-6120-522200	VEHICLES REPAIR	500.00
100-90-6120-522201	VEHICLES MAINTENANCE	300.00
100-90-6120-522209	R&M ULMER PARK	500.00
100-90-6120-523203	CELL PHONE/RADIOS	400.00
100-90-6120-531102	OPERATING SUPPLIES	500.00
100-90-6120-531240	ELECTRICITY-ULMER PARK	1,000.00
100-90-6120-531270	GASOLINE	2,500.00
100-90-6120-531705	UNIFORMS-RENTAL	1,100.00
100-90-6120-531706	UNIFORM ITEMS-PURCHASE	175.00
100-90-6120-581308	CONTINGENCY	0.00
	Totals	**79,951.37**
CITY BUILDINGS		
100-91-1565-521306	EXTERMINATOR, CITY HALL	1,560.00
100-91-1565-522130	JANITORIAL SERVICES	300.00
100-91-1565-522230	R & M, CITY BLDGS	10,000.00
100-91-1565-523201	CITY HALL PHONE/INTERNET	5,700.00
100-91-1565-531230	ELECTRICITY-CITY HALL	10,000.00
100-91-1565-531707	JANITORIAL SUPPLIES	250.00
100-91-1565-531708	KITCHEN/BATHROOM SUPPLIES	1,000.00
100-91-1565-531709	CITY BUILDINGS MISC	500.00
100-91-1565-581308	CONTINGENCY	0.00
	Totals	**29,310.00**

ECONOMIC DEVELOPMENT		
100-93-7500-522321	EBENEZER CREEK APP	800.00
100-93-7500-523920	FALL FESTIVAL	70,000.00
100-93-7500-523921	FAIR SECURITY	9,000.00
100-93-7500-523922	SOUTHERN LINC (EVENT RADIOS)	1,200.00
100-93-7500-523923	EVENTS-OTHER	12,000.00
100-93-7500-523924	FIRST FRIDAYS	4,000.00
100-93-7500-581308	CONTINGENCY	0.00
	Totals	**97,000.00**
GENERAL GOVERNMENT		
100-95-1500-512104	LAND SURVEY & PLAT/PROPERTY TAX	5,000.00
100-95-1500-512700	WORKERS' COMP	30,990.17
100-95-1500-521201	AUDIT EXPENSE	14,280.00
100-95-1500-521210	LEGAL EXPENSE	90,000.00
100-95-1500-521212	ENGINEER/CONSULTING	30,000.00
100-95-1500-521213	GIS SERVICES	24,000.00
100-95-1500-522220	SERVICE AGREEMENTS	4,000.00
100-95-1500-522321	SOFTWARE MAINTENANCE	7,192.50
100-95-1500-522322	CITY HALL COPY MACHINE	3,900.00
100-95-1500-522423	CODIFICATION OF ORDINANCES	7,000.00
100-95-1500-523102	PROPERTY & VEHICLE INS.	146,813.70
100-95-1500-523301	ADVERTISING - LEGAL & OTHER	6,500.00
100-95-1500-523708	DUES & SUBSCRIPTIONS	10,850.00
100-95-1500-531101	OFFICE SUPPLIES	2,000.00
100-95-1500-531102	BUSINESS MEETINGS	1,000.00
100-95-1500-531701	ELECTION EXPENSE	500.00
100-95-1500-531760	POSTAGE	5,000.00
100-95-1500-531791	MISCELLANEOUS	500.00
100-95-1500-540000	EMPLOYEE APPRECIATION	2,000.00
100-95-1500-542450	IT CONTRACT SERVICES	18,753.00
100-95-1500-581308	CONTINGENCY	0.00
	Totals	**410,279.37**
COMMUNITY DEVELOPMENT		
100-98-7220-511100	SALARY-COMMUNITY DEV DIRECTOR	65,000.00
100-98-7200-511105	SALARY-ADMIN	40,000.00
100-98-7220-511500	SALARY INCREASE/BONUS	2,100.00
100-98-7220-512100	EMPLOYEES' GROUP INS.	13,200.00
100-98-7220-512200	FICA TAXES	7,497.00
100-98-7220-512400	RETIREMENT	6,426.00
100-98-7220-521210	CONSULTANT	15,000.00
100-98-7220-521230	PLAN REVIEW-ENGINEERING	20,000.00
100-98-7220-523100	CONTRACT-BUILDING INSPECTOR	60,000.00
100-98-7220-523600	P&Z BOARD COMPENSATION	1,500.00
100-98-7220-523701	TRAVEL EXPENSES	3,200.00
100-98-7220-523708	DUES & SUBSCRIPTIONS	2,500.00
100-98-7220-531101	OFFICE SUPPLIES	400.00
100-98-7220-531102	OTHER SUPPLIES	500.00
100-98-7220-531730	TRAINING & SEMINARS	2,800.00
100-98-7220-531731	P&Z TRAINING	1,500.00
100-98-7220-531790	MISCELLANEOUS	200.00
100-98-7220-542450	OFFICE EQUIPMENT	3,500.00
100-98-7220-581308	CONTINGENCY	0.00
	Totals	**245,323.00**
GRAND TOTAL - GENERAL FUND EXPENDITURES 2024		**3,343,898.86**

2024 ARPA Fund Summary

	FY-2023	FY-2024
ARPA Fund Revenue		
Checking Account Interest	240.00	500.00
Prior Year Reserves/Earned Revenue	762,557.00	785,962.51
Total	**786,462.51**	**786,462.51**
ARPA Fund Expenditures		
Water/Sewer Capital Projects	(762,797.00)	(786,462.51)
Total	**(762,797.00)**	**(786,462.51)**
Total Net	-	-

ARPA REVENUE

Account Number	Account Description	2024 Budget
230-00-0000-320000	EARNED - ARPA SPECIAL REVENUE	785,962.51
230-00-0000-361020	INTEREST EARNED - ARPA	500.00
ARPA Total Revenue 2024		**786,462.51**

ARPA EXPENDITURES

Account Number	Account Description	2024 Budget
230-00-4200-541408	WATER/SEWER IMPROVEMENTS TRANSFER	786,462.51
ARPA Total Expenditures 2024		**786,462.51**

2024 SPLOST Fund Summary

	FY-2023	FY-2024
SPLOST Fund Revenue		
Special Sales Tax	590,000.00	550,000.00
Checking Account Interest	500.00	1,000.00
Prior Year Reserves	1,299,500.00	-
Total	**551,000.00**	**551,000.00**
SPLOST Fund Expenditures		
SPLOST	(1,890,000.00)	(551,000.00)
Total	**(1,890,000.00)**	**(551,000.00)**
Total Net	-	-

SPLOST REVENUE

Account Number	Account Description	2024 Budget
320-00-0000-310000	PRIOR YEAR RESERVES	0.00
320-00-0000-336000	SPECIAL SALES TAX	550,000.00
320-00-0000-361020	INTEREST EARNED - SPLOST	1,000.00
SPLOST Total Revenue 2024		**551,000.00**

SPLOST EXPENDITURES

Account Number	Account Description	2024 Budget
320-00-4200-541301	CITY BUILDINGS	106,000.00
320-00-4200-541408	WATER/SEWER	250,000.00
320-00-4200-541409	PUBLIC SAFETY	60,000.00
320-00-4200-542206	STREETS & LANES	135,000.00
SPLOST Total Expenditures 2024		**551,000.00**

2024 TSPLOST Fund Summary

	FY-2023	FY-2024
TSPLOST Fund Revenue		
TSPLOST2 Proceeds		
TSPLOST2 Bond Proceeds Rec'd		
Checking Account Interest	120.00	
Prior Year Reserves	2,337,540.84	1,130,500.88
Total	**2,337,660.84**	**1,130,500.88**
TSPLOST Fund Expenditures		
TSPLOST	(2,337,660.84)	(1,130,500.88)
Total	**(2,337,660.84)**	**(1,130,500.88)**
Total Net	-	-

TSPLOST REVENUE

Account Number	Account Description	2024 Budget
335-00-0000-361020	INTEREST EARNED - TSPLOST	0.00
335-00-0000-361030	PRIOR YEAR BOND PROCEEDS	1,130,500.88
TSPLOST Total Revenue 2024		**1,130,500.88**

TSPLOST EXPENDITURES

Account Number	Account Description	2024 Budget
335-00-4200-542206	STREETS & LANES	1,130,500.88
TSPLOST Total Expenditures 2024		**1,130,500.88**

2024 Water/Sewer Fund Summary

	FY-2023	FY-2024
Water/Sewer Fund Revenue		
Water Fees	1,011,471.19	1,059,547.68
Sewer Fees	1,098,828.99	1,271,411.99
Water Impact Fees	350,000.00	350,000.00
Sewer Impact Fees	800,000.00	800,000.00
Other Fees	2,968,030.26	268,105.00
Total	**6,228,330.44**	**3,749,064.67**
Water/Sewer Fund Expenditures		
81 - W/S Administration	(899,178.28)	(1,110,801.93)
82 - Water	(747,849.00)	(593,885.00)
83 - Sewer	(455,690.00)	(403,550.00)
84 - WWTP	(633,064.91)	(634,831.20)
85 - W/S Capital	(2,126,007.48)	(890,992.00)
Total	**(4,861,789.67)**	**(3,634,060.13)**
W/S FUND Total Net	**1,366,540.77**	**115,004.54**

WATER SEWER REVENUE

Account Number	Account Description	2024 Budget
510-00-0000-344210	WATER FEES	1,059,547.68
510-00-0000-344220	SEWER FEES	1,271,411.99
510-00-0000-344225	PENALTIES	70,000.00
510-00-0000-344226	W/S TAP FEES	7,500.00
510-00-0000-344227	REUSE FEES	10,000.00
510-00-0000-344228	WATER IMPACT FEES	350,000.00
510-00-0000-344229	SEWER IMPACT FEES	800,000.00
510-00-0000-344230	NSF CHARGES	150.00
510-00-0000-349002	METER EQUIPMENT	175,000.00
510-00-0000-361001	INTEREST EARNED-O/M	1,500.00
510-00-0000-361002	INTEREST EARNED-IMPACT FEES	2,500.00
510-00-0000-361003	INTEREST EARNED-DEPOSIT ESCROW	500.00
510-00-0000-361004	INTEREST EARNED-REVENUE FUND	50.00
510-00-0000-361005	INTEREST EARNED-REUSE FEES	30.00
510-00-0000-361006	INTEREST EARNED-BOND CONSTRUCTION ACCT	100.00
510-00-0000-361007	INTEREST - CERTIFICATE OF DEPOSIT	775.00
Water Sewer Total Revenue 2024		**3,749,064.67**

WATER SEWER EXPENDITURES

Account Number	Account Description	2024 Budget
WATER SEWER ADMINISTRATION		
510-81-4410-511100	SALARY-CITY MANAGER	47,380.00
510-81-4410-511103	SALARY-ASSISTANT CITY MANAGER	95,000.00
510-81-4410-511102	SALARY-ACCOUNTING CLERK	41,600.00
510-81-4410-511104	SALARY-CUSTOMER SERVICE CLERK	32,136.00
510-81-4410-511300	OVERTIME PAY	650.00
510-81-4410-511500	SALARY INCREASE/BONUS	15,128.12
510-81-4410-512100	EMPLOYEES' GROUP INSURANCE	45,000.00
510-81-4410-512200	FICA TAXES	16,232.59
510-81-4410-512400	RETIREMENT	13,913.65
510-81-4410-512700	WORKERS' COMP INSURANCE	3,300.00
510-81-4410-512901	ANNUAL PTO PAYOUT	4,500.00
510-81-4410-521200	CONTRACTED LABOR	382,000.00
510-81-4410-521201	AUDIT EXPENSE	14,280.00
510-81-4410-521210	ENGINEER/CONSULTING	150,000.00
510-81-4410-521302	UTILITIES PROTECTION CENTER	3,000.00
510-81-4410-522204	R&M PUBLIC WORKS BUILDING	500.00
510-81-4410-522220	GIS SERVICES	7,500.00
510-81-4410-522321	SOFTWARE MAINTENANCE	10,231.57
510-81-4410-523400	PRINTING-UTILITY BILLS	2,000.00
510-81-4410-523701	TRAVEL & LODGING	1,000.00
510-81-4410-523708	DUES & SUBSCRIPTIONS	500.00
510-81-4410-531101	OFFICE SUPPLIES	1,500.00
510-81-4410-531230	ELECTRICITY-PUBLIC WORKS BLDG.	6,000.00
510-81-4410-531760	POSTAGE-UTILITY BILLS	10,000.00
510-81-4410-531790	MISCELLANEOUS	150.00
510-81-4410-542101	NEW EQUIPMENT	5,000.00
510-81-4410-542202	MILEAGE REIMBURSEMENT	300.00
510-81-4410-542450	OFFICE EQUIPMENT	2,000.00
510-81-4410-590000	CAPITAL PROJECT SINKING FUND	200,000.00
	Totals	**1,110,801.93**
WATER		
510-82-4400-521210	ENGINEER/CONSULTING	5,000.00
510-82-4400-521301	EPD WATER LAB	6,500.00
510-82-4400-522203	EQUIPMENT REPAIR	0.00
510-82-4400-522205	DISTRIBUTION SYSTEM REPAIR & MAINTENANCE	130,000.00
510-82-4400-522207	R&M WELL GENERATORS	1,250.00
510-82-4400-522321	EQUIPMENT RENTAL	5,000.00
510-82-4400-523203	TABLET DATA PLAN	500.00
510-82-4400-523204	PHONE SERVICE-WELL ALARMS	0.00
510-82-4400-523708	DUES & SUBSCRIPTIONS	135.00
510-82-4400-531230	ELECTRICITY-WELLS	50,000.00
510-82-4400-531270	GASOLINE	3,000.00
510-82-4400-531791	TOOLS	50,000.00
510-82-4400-542101	METER EQUIPMENT	230,000.00
510-82-4400-542102	DISTRIBUTION SYS INFRASTRUCTURE REPAIRS	50,000.00
510-82-4400-542103	WELL RENOVATIONS	0.00
510-82-4400-542104	ELEVATED WATER STORAGE TANK R&M	50,000.00
510-82-4400-581308	CONTINGENCY	12,500.00
	Totals	**593,885.00**

SEWER

510-83-4300-521210	ENGINEER/CONSULTING	5,000.00
510-83-4300-522203	EQUIPMENT REPAIR	2,000.00
510-83-4300-522205	COLLECTION SYSTEM REPAIR & MAINTENANCE	90,000.00
510-83-4300-522207	R&M LIFT STATION GENERATORS	5,000.00
510-83-4300-522321	EQUIPMENT RENTAL	10,000.00
510-83-4300-523708	DUES & SUBSCRIPTIONS	7,000.00
510-83-4300-531230	ELECTRICITY-LIFT STATIONS	33,500.00
510-83-4300-531231	ELECTRICITY-GUYTON FLOW METER	550.00
510-83-4300-531270	GASOLINE	8,000.00
510-83-4300-531791	TOOLS	70,000.00
510-83-4300-542101	CAPITAL PURCHASES_COLLECTION SYSTEM	35,000.00
510-83-4300-542102	COLLECTION SYS INFRASTRUCTURE REPAIRS	50,000.00
510-83-4300-542103	LIFT STATION RENOVATIONS	75,000.00
510-83-4300-581308	CONTINGENCY	12,500.00
	Totals	**403,550.00**

WWTP

510-84-4335-511100	SALARY-WW LAB ANALYST	40,000.00
510-84-4335-511101	SALARY-WWTP OPERATOR	50,000.00
510-84-4335-511102	SALARY-WPC DIRECTOR	75,000.00
510-84-4335-511300	OVERTIME PAY	2,000.00
510-84-4335-511400	HOLIDAY PAY	1,000.00
510-84-4335-511500	SALARY INCREASE/BONUS	3,300.00
510-84-4335-512100	EMPLOYEES' GROUP INSURANCE	32,000.00
510-84-4335-512200	FICA TAXES	11,991.00
510-84-4335-512400	RETIREMENT	10,278.00
510-84-4335-512901	ANNUAL PTO PAYOUT	5,000.00
510-84-4335-521210	ENGINEER/CONSULTING	130,000.00
510-84-4335-521303	USGS GAUGING STATION	12,092.20
510-84-4335-521304	OUTSIDE LAB WORK	4,500.00
510-84-4335-522200	VEHICLE REPAIR	2,000.00
510-84-4335-522201	VEHICLE MAINTENANCE	750.00
510-84-4335-522202	EQUIPMENT MAINTENANCE	2,000.00
510-84-4335-522203	EQUIPMENT REPAIR	50,000.00
510-84-4335-522204	R&M WWTP BUILDINGS	2,000.00
510-84-4335-522205	WWTP GROUND MAINTENANCE	6,000.00
510-84-4335-522206	LAS GROUND MAINTENANCE	500.00
510-84-4335-522207	R&M WWTP GENERATORS	3,000.00
510-84-4335-522208	POND TREATMENT/MAINTENANCE	5,000.00
510-84-4335-522210	R&M LAS EQUIPMENT	5,000.00
510-84-4335-522321	EQUIPMENT RENTAL	5,000.00
510-84-4335-523201	TELEPHONE/INTERNET-WWTP	2,700.00
510-84-4335-523203	CELL PHONES	1,020.00
510-84-4335-523701	TRAVEL & LODGING	3,000.00
510-84-4335-523708	DUES & LICENSE FEES	150.00
510-84-4335-531101	OFFICE SUPPLIES	750.00
510-84-4335-531102	OPERATING SUPPLIES	10,000.00
510-84-4335-531103	CHEMICALS - WW TREATMENT	24,000.00
510-84-4335-531104	WW LAB SUPPLIES	13,500.00
510-84-4335-531106	SLUDGE DISPOSAL	55,000.00
510-84-4335-531230	ELECTRICITY-WWTP	40,000.00
510-84-4335-531231	ELECTRICITY-SPRAYFIELD PS	15,000.00
510-84-4335-531270	GASOLINE	6,000.00

510-84-4335-531705	UNIFORMS-RENTAL	1,000.00
510-84-4335-531730	SCHOOLS & TRAINING	3,000.00
510-84-4335-531790	MISCELLANEOUS	250.00
510-84-4335-531791	TOOLS	1,000.00
510-84-4335-542104	WWTP CAPITAL PROJECTS	0.00
	Totals	**634,781.20**
W/S CAPITAL		
510-85-8000-542102	CAPITAL PURCHASES	85,000.00
510-85-8000-581314	REVENUE BOND ANNUAL PAYMENT	805,992.00
	Totals	**805,992.00**

GRAND TOTAL - WATER SEWER EXPENDITURES 2024	**3,549,010.13**

2024 Sanitation Fund Summary

	FY-2023	FY-2024
Sanitation Fund Revenue		
Sanitation Fees & Interest	174,100.00	190,100.00
Total	**174,100.00**	**190,100.00**
Sanitation Fund Expenditures		
Waste Services	(138,000.00)	(144,900.00)
Total	**(138,000.00)**	**(144,900.00)**
Total Net	**36,100.00**	**45,200.00**

SANITATION REVENUE

Account Number	Account Description	2024 Budget
540-00-0000-344110	SANITATION FEES	190,000.00
540-00-0000-361010	INTEREST-SANITATION FUND	100.00
Total Sanitation Revenue 2024		**190,100.00**

SANITATION EXPENDITURES

Account Number	Account Description	2024 Budget
540-80-4520-521315	WASTE SERVICES	144,900.00
Total Sanitation Expenditure 2024		**144,900.00**

2024 Arts & Events Fund Summary

	FY-2023	FY-2024
Arts & Events Fund Revenue		
Facility Rental	12,000.00	15,000.00
Live Event Ticket Sales	60,000.00	70,000.00
Movie Ticket Sales	55,000.00	55,000.00
Preservation Fee	20,000.00	25,000.00
Grant Proceeds	1,430.00	0.00
Program Sponsorships & Donations	28,250.00	28,000.00
Other Revenue (Concession, Alcohol, etc.)	84,365.00	86,515.00
Interfund Transfer In - General Fund	68,729.21	80,000.00
Total	**$ 329,774.21**	**$ 359,515.00**
Arts & Events Fund Expenditures		
Mars Theatre	(329,774.21)	(359,515.00)
Total	**$ (329,774.21)**	**$ (359,515.00)**
Total Net	**$ -**	**$ -**

MARS REVENUE

Account Number	Account Description	2024 Budget
555-00-0000-347200	FACILITY USE/RENTAL FEES	15,000.00
555-00-0000-347300	LIVE EVENT TICKET SALES	70,000.00
555-00-0000-347301	MOVIE TICKET SALES	55,000.00
555-00-0000-347600	FRIENDS OF THE MARS SPONSORSHIPS	25,000.00
555-00-0000-347900	CONCESSION SALES	70,000.00
555-00-0000-347901	ALCOHOL SALES	14,000.00
555-00-0000-347902	PRESERVATION FEES	25,000.00
555-00-0000-347903	T-SHIRT/SOUVENIR SALES	1,500.00
555-00-0000-347904	LED SIGN ADVERTISING	0.00
555-00-0000-347905	ON SCREEN ADVERTISING	500.00
555-00-0000-361001	INTEREST EARNED-MARS THEATRE O&M	15.00
555-00-0000-371000	DONATIONS - MISCELLANEOUS	2,000.00
555-00-0000-371001	DONATIONS - BRICKS	500.00
555-00-0000-371002	DONATIONS - SEATS	500.00
555-00-0000-371102	GRANT PROCEEDS-BLOCK BOOKING GRANT	0.00
555-00-0000-389001	VENDOR'S COMPENSATION	500.00
555-00-0000-391000	INTERFUND TRANSFER IN-GENERAL FUND	80,000.00
Mars Total Revenue 2024		**359,515.00**

MARS EXPENDITURES

Account Number	Account Description	2024 Budget
555-94-7565-511101	SALARY-THEATRE DIRECTOR	41,200.00
555-94-7565-511200	PART TIME	25,000.00
555-94-7565-511500	SALARY INCREASE/BONUS	2,884.00
555-94-7565-512100	EMPLOYEES' GROUP INSURANCE	12,000.00
555-94-7565-512200	FICA TAXES	4,835.88
555-94-7565-512400	RETIREMENT	2,645.04
555-94-7565-512500	COMMISSION	1,000.00
555-94-7565-512700	WORKERS' COMP INSURANCE	300.00
555-94-7565-521300	TECHNICAL DIRECTOR CONTRACT	8,500.00
555-94-7565-521301	TECHNICAL LABOR-SOUND	10,000.00
555-94-7565-521306	PEST CONTROL	500.00
555-94-7565-522130	JANITORIAL SERVICE	6,000.00
555-94-7565-522200	REPAIR-BUILDING	15,000.00
555-94-7565-522201	MAINTENANCE- BUILDING	10,000.00
555-94-7565-522202	R&M THEATRE EQUIPMENT	10,000.00
555-94-7565-522203	R&M MOVIE EQUIPMENT	3,000.00
555-94-7565-522204	R&M LED SIGN	0.00
555-94-7565-522220	MERCHANT SERVICE FEES	10,000.00
555-94-7565-523001	BUILDING SECURITY SYSTEM	500.00
555-94-7565-523201	TELEPHONE/INTERNET	3,000.00
555-94-7565-523203	LED SIGN-REMOTE ACCESS SERVICE	500.00
555-94-7565-523301	ADVERTISING & MARKETING	10,000.00
555-94-7565-523400	PRINTING	500.00
555-94-7565-523401	BRICK/SEAT ENGRAVING	500.00
555-94-7565-523600	TICKETING COMPANY SALES FEES	12,000.00
555-94-7565-523601	FILM RENTAL FEES	35,000.00
555-94-7565-523701	TRAVEL & LODGING	500.00
555-94-7565-523708	DUES & LICENSE FEES	1,500.00
555-94-7565-523800	ALCOHOL LICENSE FEE	100.00
555-94-7565-523850	FILM BOOKING AGENT FEES	2,500.00
555-94-7565-523901	PERFORMANCE FEES	60,000.00
555-94-7565-523902	MARS - ADDITIONAL EVENTS	5,000.00
555-94-7565-523903	PROMOTIONAL GIVEWAYS	300.00
555-94-7565-531101	SUPPLIES-OFFICE	550.00
555-94-7565-531102	SUPPLIES-JANITORIAL	1,500.00
555-94-7565-531103	SUPPLIES-BATHROOM/KITCHEN	1,500.00
555-94-7565-531230	ELECTRICITY-MARS THEATRE	22,500.00
555-94-7565-531231	ELECTRICITY-LED SIGN	0.00
555-94-7565-531501	COST OF GOODS SOLD-NON ALCOHOL	25,000.00
555-94-7565-531591	COST OF GOODS SOLD-ALCOHOL	6,500.00
555-94-7565-531705	STAFF UNIFORMS	100.00
555-94-7565-531730	SCHOOLS & CONVENTIONS	700.00
555-94-7565-531760	POSTAGE	100.00
555-94-7565-531790	OPERATING SUPPLIES	500.00
555-94-7565-531791	MISCELLANEOUS	1,500.00
555-94-7565-542101	THEATRE EQUIPMENT	3,000.00
555-94-7565-581308	CONTINGENCY	1,300.08
Mars Total Expenditures 2024		**359,515.00**

2024 Health Benefit Fund Summary

	FY-2023	FY-2024
Health Benefit Trust Fund Revenues		
Premiums	0.00	316,000.00
Total	**$ -**	**$ 316,000.00**
Health Benefit Trust Fund Expenditures		
Expenditures	0.00	(160,000.00)
Total	**$ -**	**$ (160,000.00)**
Total Net	**$ -**	**$ 156,000.00**

Health Benefit Trust Fund Revenue

Account Number	Account Description	2024 Budget
601-00-0000-349900	PREMIUMS COLLECTED - GENERAL F	187,000.00
601-00-0000-349901	PREMIUMS COLLECTED - WATER SE\	69,000.00
601-00-0000-349902	PREMIUMS COLLECTED - MARS	7,000.00
601-00-0000-349903	PREMIUMS COLLECTED - EMPLOYEE	52,000.00
601-00-0000-361400	INTEREST	1,000.00
Total Health Revenue 2024		**316,000.00**

Health Benefit Trust Fund Expenditures

Account Number	Account Description	2024 Budget
601-55-1500-552100	ADMINISTRATIVE FEES	40,000.00
601-55-1500-552400	STOP LOSS	120,000.00
Total Health Expenditure 2024		**160,000.00**