

**FY 22-23**

**BUDGET**

**CITY OF DONALSONVILLE**

**ADOPTED JUNE 7, 2022**

To: Donalsonville City Council

From: Steve Hicks

Subject: Budget Message

Date: June 7, 2022

### **REVENUES AND EXPENDITURES**

The proposed FY 22-23 City budget reflects a total for all activities of \$11,596,693. This is an increase in the overall budget of \$5,272,736. The General Fund budget is increased by \$508,654. The budget for all other funds combined is increased by \$4,764,093.

	FY 21-22	FY 21-22	FY 22-23	BUDGET
GENERAL FUND	<u>BUDGET</u>	<u>PROJECTED</u>	<u>BUDGET</u>	<u>CHANGE</u>
			-	
Regular Digest	1,031,801	1,172,169	1,092,021	60,220
Local Option Sales Taxes	347,296	401,150	401,150	53,854
Malt Beverage Tax	94,105	94,105	96,928	2,823
Business & Occupation Taxes	44,148	79,983	79,983	35,835
Insurance Premium Tax	213,950	221,369	228,010	14,060
General Business Licenses	39,756	39,756	39,756	-
Building Permits	12,777	13,627	13,627	850
Total	1,783,833	2,022,159	1,951,475	167,642

An increase of 5.8% or \$60,220 is projected in Regular Property Tax Digest, based on current assessments and trends. Note that the projections for FY 22 year-end is \$1,172,169, an increase over the projected budget by \$140,368. This is the result of catching up revenues from FY 21 operations due to impact of the pandemic and a property tax sale. Projections for Local Option Sales Taxes, Business Occupation Taxes, General Business Licenses, and Building Permits were budgeted based upon current projections for FY 22. Revenues from these sources in FY 22 exceeded original budget projections by \$97,958

Operating transfers to the General Fund are increased by \$\$254,139 as follows:

Interfund Transfers	<u>FY 22 Budget</u>	<u>FY 23 Budget</u>
Transfer- W & S	158,760	189,148
Transfer- Gas Fund	91,604	195,625
Transfer-ARPA	-	120,000
Total	250,364	504,773

Transfers from the Gas Fund is the result of the recent influx of gas sales revenues related primarily to the construction of a new gas line to APGG in 2020. This project has generated approximately \$313,000 in gas sales in total and \$219,000 in the current year. The city is receiving approximately \$920,000 in American Relief Payments to offset and address lost funding due to the impact of the pandemic. \$120,000 will be transferred to the General Fund to offset salary increases for public safety personnel.

General Fund grant revenues impact the budget as follows and continually help offset other reductions in revenue:

LMIG Grant Funds for Street Projects	\$46,278
School Grants	40,000
Public Safety Grant	10,000
<b>Total</b>	<b>\$96,278</b>

Grants and other governmental sources for capital projects in FY 22-23 are:

<u>Description</u>	<u>Amount</u>	<u>Source</u>	
Police Equipment Upgrades	\$ 72,400	ARPA	
Public Safety Salary Supplement	12,000	ARPA	
2022 Facilities Project	215,000	REBA	
WWTP Pond Project	225,000	OPB	
WWTP Pond Project	56,242	ARPA	
<b>Total</b>	<b>\$ 580,642</b>		

Requests for grants and funding from other governmental sources that have been submitted but not yet approved are:

<u>Description</u>	<u>Amount</u>	<u>Source</u>	
Community Assistance Projects (TBD)	300,000	ARPA	
Industrial Park East-Match (Submitted))	244,669	ARPA	
Farmers Market (Submitted)	1,241,250	USDA	
eDonalsonville Upgrades & Expansion-Phase 1 (Submitted)	235,711	OPB/USDA	
eDonalsonville Upgrades & Expansion-Phase 1 Match	60,000	ARPA	
<b>Total Grants and Intergovernmental Funding Sources</b>	<b>\$ 2,081,630</b>		

Projected salaries are expected to increase by \$183,733 for all departments adjusted for current staffing positions. New hires will be reviewed for need and economic conditions. The increase is the result of a \$2.50 per hour increase for Public Safety personnel and \$1.50 per hour increase for all other personnel. Total related payroll taxes and benefits will increase by \$89,624 based upon projected increases in health insurance and workers compensation costs as well as retirement funding for current payrolls.

2020-21 Budget	Total	2019-20 Budget	Total
Salaries	\$1,970,115	Salaries	\$1,786,382
Health Insurance	451,189	Health Insurance	406,757
FICA/Retirement	303,156	FICA/Retirement	278,630
Workers Comp	107,136	Workers Comp	86,470
<b>Total</b>	<b>\$2,831,596</b>	<b>Total</b>	<b>\$2,558,239</b>
	<b>% Change-10.69%</b>	<b>Change</b>	<b>\$ 273,357</b>

In FY 22, the retirement benefits were amended to allow for full retirement at age 55 with 25 years of service. The current requirement is age 65. The implementation of the retirement benefit at 25 years/age 55 will cost of \$26,325 in FY 23 based on current payroll assessments (2.48% of payroll). Employees now contribute 2% of their pay to the retirement program which will make the net cost to the city \$5,723.

Capital outlay expenditures for General Fund, eDonalsonville, and SPLOST VI operations are estimated at \$1,162,669 to include funds for completing the renovations and upgrades to the U.S. Post Office facility which is owned by the City and leased for \$32,000 annually; a generator for the fire department; police and fire equipment upgrades; street equipment; and dumpsters for sanitation needs. Major capital outlay expenditures include:

- (1) Police and Fire Communication Equipment Upgrades-\$250,000. Provides for the City to share the network recently purchased by the Sheriff and facilitate county-wide communication capability. Purchase will be made in FY 23 with payments scheduled to be determined starting in FY 24 utilizing SPLOST VI funding.
- (2) eDonalsonville Upgrades & Expansion-\$295,711 (Phase 1). Provides for the City to replace existing e-Donalsonville equipment to provide better service to existing area of coverage and allow expansion into surrounding areas. A grant is pending from OPB in the amount of \$235,000 with \$60,000 in matching funds to be used from available ARPA funds. Grants applications have been submitted to Congressional delegations to further expand the system into the County.
- (3) Fleet Management Project-\$188,000. SPLOST VI Funds have been allocated to provide the initial outlay to implement a Fleet Management Program to purchase 24 city vehicles. The program would replace 17 vehicles in Year 1 based upon age and mileage.

Other capital outlay expenditures proposed for SPLOST, ARPA funds and the General Fund are:

		FY 22-23	
DEPARTMENT	CAPITAL OUTLAY	APPROVED	SOURCE
Admin	Post Office Improvements/Misc	\$ 34,200	SPLOST
Admin	Fleet Management Project	188,000	SPLOST
Police	Police Equipment Upgrades	72,400	ARPA
Police/Fire	Police/Fire Radio Communications Upgrades	250,000	SPLOST
Fire	Generator	60,000	SPLOST
Fire	Turnout Gear/Equipment	5,000	G/F
Fire	Thermal Imaging Cameras	3,000	SPLOST
Fire	Searchlights	2,358	SPLOST
Fire	Training Facility	10,000	SPLOST
Streets	Bucket Truck-Used	50,000	SPLOST
Streets	2022 F 150 Pu Truck	26,000	SPLOST
Streets	Street Sweeper	150,000	SPLOST
Sanitation	Dumpsters/Roll Cans	16,000	G/F
	Total Capital Expenditures	\$ 866,958	

A portion of SPLOST VI sources will provide for debt service payments for the construction of the new fire station to Three Notch Electric which has a current balance of \$150,000. Debt service for equipment purchased in 2017 and 2018 will be paid in full, and the final payment on police vehicles purchased in 2019 and financed by a USDA loan will also be paid in full.

-Three Notch Electric Interest Free Loan-New Fire Station.

Balance: \$150,000 Annual Payment: \$30,000

-Ameris Bank Equipment Finance Program-Vehicles & Equipment

Current Balance: \$201,175 Current Annual Payment: \$201,175

-USDA Police Vehicle Note-Police Cars

Current Balance: \$34,153 Current Annual Payment: \$34,153

TSPLOST collections began in October 2018 and have accumulated approximately \$1.4 million. Revenue for FY 22-23 is estimated at \$351,592. Phase 1 of the TSPLOST projects were completed in FY 19-20 in the amount of \$453,169. TSPLOST funds and LMIG funds in the amount of \$1,084,221 will be available for FY 22-23 or allocated to future road projects as determined by the Council. TSPLOST funds will be collected over a five-year period. An additional \$800,000-\$1,200,000 will be requested through the CDBG MIT program in FY 22-23 that will be utilized to fund supplement eligible TSPLOST projects.

Water/Sewer operations include funding for a trash pump, WPCP Control panel, and replacement of lift station pumps. An increase in the transfer from the Water/Sewer Fund to the General Fund of \$30,388 is the result of an increase in water & sewer revenues for services provided to APGG in the 2022 Facilities Project.

The 2022 Facilities Project provides for the extension of water, sewer, and gas infrastructure primarily to American peanut Producers Group (APGG) as a part of an economic development incentive that will create 90 jobs and a \$126.5 million impact over 10 years. The project also retained 143 existing jobs with an average wage of \$19.98 per hour. The City's cost to provide the services is \$2.1 million. The investment will result in over \$500,000 in additional revenue from water, sewer, and gas operations for future years.

Funding will be provided by a \$215,000 REBA grant for the water and sewer portion of the project will be funded by the State. An existing loan on the water and sewer system had a balance of \$4,045,289 with thirteen years in remaining payments at approximately \$410,000 per year. The loan was refinanced and \$1.9 million in proceeds were acquired to fund the extension of services. Payments will be about \$405,000 until 2028 and escalate to about \$480,000 annually over the last thirteen years.

The Gas Fund budget reflects an increase of \$777,045 that projects a contribution to working capital of \$469,378 and an increase in the transfer to General Fund of \$104,021. These increases are the result of gas sales from a recent gas line project and the construction of new gas infrastructure from funds provided by the 2022 Facilities project that will generate additional gas sales from APGG. Gas sales are projected from implementation as follows:

Year 1-\$261,484

Year 2-\$522,968

Year 3 and forward-627,562

\$20,500 is budgeted for the Gas Fund portion of the 2022 Facilities debt service. An allocation in the amount of \$53,000 has been made to purchase new vehicles if the Fleet Management Project is not implemented.

The City budget incorporated the implementation of E-Donalsonville to provide quality lower-cost wireless broadband internet services to the citizens of Donalsonville and the surrounding area. We are continuing efforts to expand the customer base with the acquisition of a license through the FCC. A grant application has been submitted to the State of Georgia OPB and to Congressional representatives to fund Phase 1 of a proposed upgrade and expansion project as well as secure future funding for expansion into other areas of the county. Phase 1 is estimated to cost \$295,711 with a \$60,000 match from the city utilizing ARPA funds on hand. Current operating revenues for eDonalsonville are projected at \$77,624. Projected operating expenses are estimated at \$145,207. The operating deficit is subsidized by transfers from available gas fund reserves at the end of each year.

#### FUND BALANCES & WORKING CAPITAL

The net effect of the budget operations for FY 21-22 through FY 25-26 in regard to fund balances and working capital is shown as projected below. Fund balances and working capital, excluding SPLOST and TSPLOST constitute 12 months/43.5% of operating expenses for all operations. The fund balance for the General Fund is at 3.8 months or 32% of operating expenses. Governmental recommended minimum standards are 2 months/15-20%.

	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26
	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
<b>Total General Fund Sources</b>	<b>3,597,823</b>	<b>3,758,670</b>	<b>3,664,933</b>	<b>3,768,271</b>	<b>3,867,464</b>	<b>3,937,705</b>
<b>Total General Fund Uses</b>	<b>3,425,778</b>	<b>3,480,737</b>	<b>3,617,172</b>	<b>3,695,665</b>	<b>3,782,042</b>	<b>3,867,130</b>
<b>Surplus/(Deficit)</b>	<b>172,045</b>	<b>277,933</b>	<b>47,761</b>	<b>72,606</b>	<b>85,422</b>	<b>70,575</b>
<b>Beginning Fund Balance</b>	<b>1,031,759</b>	<b>1,203,804</b>	<b>1,481,737</b>	<b>1,529,498</b>	<b>1,602,104</b>	<b>1,687,526</b>
<b>Ending Operating fund Balance-GF</b>	<b>1,203,804</b>	<b>1,481,737</b>	<b>1,529,498</b>	<b>1,602,104</b>	<b>1,687,526</b>	<b>1,758,101</b>
<b>Ending Working Capital-Water/Sewer</b>	<b>677,092</b>	<b>829,731</b>	<b>878,455</b>	<b>928,122</b>	<b>980,651</b>	<b>1,037,255</b>
<b>Ending Working Capital-Gas Fund</b>	<b>553,724</b>	<b>553,724</b>	<b>1,176,321</b>	<b>1,820,934</b>	<b>2,452,874</b>	<b>3,080,266</b>
<b>Total Operating Funds &amp; Working Capital</b>	<b>2,434,620</b>	<b>2,865,192</b>	<b>3,584,274</b>	<b>4,351,160</b>	<b>5,121,051</b>	<b>5,875,622</b>

<b><u>GENERAL FUND</u></b>	<b>BUDGET <u>APPROVED</u></b>	<b>FY 21-22 <u>BUDGET</u></b>	<b><u>CHANGE</u></b>	
City Manager	\$ 131,577	\$ 125,999	\$ 5,578	2022 Salary Adjustment
Elections	-	2,552	(2,552)	No election this year
Financial Administration	582,084	585,460	(3,376)	Capital Outlay reduced
Municipal Court	73,113	63,338	9,775	Salary Adjustment
Police Administration	1,111,128	1,010,831	100,297	Salary Adjustment
Fire Administration	863,836	725,064	138,772	Salary Adjustment
Highways & Streets	310,085	277,407	32,678	Salary Adjustment
Sanitation	408,914	459,375	(50,461)	Salary Adjustment
Undesignated	277,932	-	277,932	Budget Reserves
 Total General Fund Uses	 \$ 3,758,669	 \$ 3,250,026	 \$ 508,643	
Hotel/Motel Tax	36,449	36,346	103	Adjust for actual
SPLOST Uses	1,008,981	652,932	356,049	Debt Service/SPLOST VI
TSPLOST Uses	994,981	621,089	373,892	Projects Carryover
ARPA Funds	920,894	-	920,894	Distribution of ARPA Funds
2022 Facilities Project	2,115,000	-	2,115,000	APGG/Water/Sewer/Gas Projects
Water/Sewer Uses	1,298,538	1,053,105	245,433	Equipment
Gas Fund Uses	1,287,898	510,853	777,045	Increase Reserve Fund/APGG
Solid Waste Fund Uses	20,076	17,434	2,642	Adjust for Actual
E-Donalsonville Uses	145,207	182,172	(36,965)	Operating Expense
			-	
Total Uses	\$ 11,586,693	\$ 6,323,957	\$ 5,262,736	

	<b><u>FY 22-23</u></b>	<b><u>FY 21-22</u></b>	<b><u>BUDGET</u></b>	
	<b><u>PROPOSED</u></b>	<b><u>BUDGET</u></b>	<b><u>CHANGE</u></b>	
<b><u>GENERAL FUND</u></b>				
Property Taxes	\$ 1,095,769	\$ 1,035,463	\$ 60,306	Change in assessments
Motor Vehicle Taxes	110,236	93,142	17,094	Adjusted for actual
Mobile Home Taxes	4,135	4,040	95	Adjusted for actual
Real Estate Transfers (intangible)	8,679	7,321	1,358	Adjusted for actual
Franchise Taxes	206,479	198,150	8,329	Adjusted for actual
Local Option Sales Taxes	401,150	347,296	53,854	Adjusted for actual
Malt Beverage/Liquor Tax	96,928	94,105	2,823	No significant change
Business & Occupation Taxes	307,993	258,098	49,895	Adjusted for actual
Insurance Claim Proceeds	10,000	10,000	-	Estimated based on history
Penalties & Interest on Taxes	1,000	1,000	-	No change
Business Licenses & Permits	53,508	52,658	850	No significant change
Grant Revenues	96,278	92,962	3,316	No significant change
Public Safety	16,780	26,137	(9,357)	Actual
Sanitation Fees	536,492	563,367	(26,875)	Adjusted for actual from previous
Fines	180,358	100,348	80,010	Adjusted for actual
Confiscated Funds/Forfeitures	5,000	7,000	(2,000)	Estimated
Interest	28,346	28,429	(83)	No change
Donations	300	300	-	Estimated
Rents	71,815	67,846	3,969	Verizon Increase
Miscellaneous	12,852	2,000	10,852	Based on actual
Interfund Transfers	504,773	250,364	254,409	Increase Gas Revenues/ARPA
Sale of Used Equipment	9,798	10,000	(202)	Based on actual
			-	
Total General Fund Sources	\$ 3,758,669	\$ 3,250,026	\$ 508,643	
Hotel/Motel Tax	36,449	36,346	103	
SPLOST Sources	1,008,981	652,932	356,049	SPLOST VI implemented
TSPLOST	994,981	621,089	373,892	Carry over sources from FY 20-21
ARPA Funds	920,894	-	920,894	American Rescue Act Funding
2022 Facilities Project	2,115,000	-	2,115,000	Water/Sewer/Gas Project (APGG)
Water/Sewer Sources	1,298,538	1,053,105	245,433	APGG Impact/WWTP Grant Project
Gas Fund Sources	1,287,898	510,853	777,045	Adjusted for actual/APGG Impact
Solid Waste Fund Sources	20,076	17,434	2,642	Adjusted for actual
E-Donalsonville Sources	145,207	182,172	(36,965)	Operating Sources
Total Sources	\$ 11,586,693	\$ 6,323,957	\$ 5,262,736	



		FY 21-22	FY 21-22	FY 22-23	Budget	%	
	Salaries	Budget	Projected	Proposed	Change	Change	
	City Manager	98,930	101,523	103,641	4,711	5%	
	Financial	139,358	135,698	151,169	11,811	8%	
	Court	46,245	47,787	49,986	3,741	8%	
	Police	440,698	389,417	468,717	28,019	6%	
	Police O/T	87,830	85,699	87,830	-	0%	
	Probation	36,584	37,502	41,885	5,301	14%	
	Probation O/T	6,414	11,794	8,300	1,886	29%	
	Fire	397,518	454,964	467,799	70,281	18%	
	Fire O/T	61,204	83,715	72,004	10,800	18%	
	Streets	92,873	103,999	122,663	29,790	32%	
	Streets O/T	1,076	-	1,867	791	74%	
	Sanitation	169,125	142,799	139,941	(29,184)	-17%	
	Sanitation O/T	4,500	32	2,299	(2,201)	-49%	
	Total General Fund	1,582,355	1,594,929	1,718,101	135,746	9%	
	Sewer	38,764	38,073	51,167	12,403	32%	
	Sewer O/T	414	-	2,530	2,116	511%	
	Water	38,764	38,073	51,167	12,403	32%	
	Water O/T	-	-	2,530	2,530		
	Gas	77,526	79,533	88,694	11,168	14%	
	Gas O/T	-	-	-	-		
	Edonalsenville	48,559	50,404	55,926	7,367	15%	
					-		
	Total Other	204,027	206,083	252,014	47,987	24%	
	Total-All	1,786,382	1,801,012	1,970,115	183,733	10%	

		FY 21-22	FY 21-22	FY 22-23	Budget	%	
	Insurance	Budget	Projected	Proposed	Change	Change	
	City Manager	-	-	-	-		
	Financial	20,123	18,401	19,783	(340)	-2%	
	Court	11,163	11,629	12,559	1,396	13%	
	Police	94,920	100,219	110,240	15,320	16%	
	Probation	8,301	8,721	9,593	1,292	16%	
	Fire	113,677	133,793	144,496	30,819	27%	
	Streets	39,787	29,735	32,709	(7,078)	-18%	
	Sanitation	65,475	57,115	62,827	(2,648)	-4%	
	Total General Fund	353,446	359,613	392,207	38,761	11%	
	Sewer	11,069	10,063	10,869	(200)	-2%	
	Water	11,069	10,063	10,868	(201)	-2%	
	Gas	20,125	20,125	21,735	1,610	8%	
	Edonelsonville	11,048	14,361	15,510	4,462	40%	
					-		
	Total Other	53,311	54,612	58,982	5,671	11%	
	Total-All	406,757	414,225	451,189	44,432	11%	
		FY 21-22	FY 21-22	FY 22-23	Budget	%	
	Retirement/Social Security	Budget	Projected	Proposed	Change	Change	
	City Manager	20,169	20,219	21,036	867	4%	
	Retirement System	135,975	166,165	151,982	16,007	12%	
	Financial	10,526	10,097	11,379	853	8%	
	Court	1,715	3,234	3,488	1,773	103%	
	Police	38,435	34,010	34,010	(4,425)	-12%	
	Probation	3,070	3,518	3,601	531	17%	
	Fire	34,017	38,748	38,954	4,937	15%	
	Streets	6,730	8,183	10,039	3,309	49%	
	Sanitation	12,906	10,425	10,398	(2,508)	-19%	
	Total General Fund	263,543	294,599	284,887	21,344	8%	
	Sewer	2,863	2,905	3,936	1,073	37%	
	Water	2,863	2,906	3,751	888	31%	
	Gas	5,728	5,812	6,484	756	13%	
	Edonelsonville	3,633	3,595	4,098	465	13%	
					-		
	Total Other	15,087	15,218	18,269	3,182	21%	
	Total-All	278,630	309,817	303,156	24,526	9%	

		FY 21-22	FY 21-22	FY 22-23	Budget	%	
	Workers Comp	Budget	Projected	Proposed	Change	Change	
	Financial	1,190	1,114	1,671	481	40%	
	Police	20,933	24,295	26,725	5,792	28%	
	Fire	18,007	25,563	33,875	15,868	88%	
	Streets	19,307	11,272	18,494	(813)	-4%	
	Sanitation	22,145	22,280	18,142	(4,003)	-18%	
	Total General Fund	81,582	84,524	98,907	17,325	21%	
	Sewer	2,221	2,140	3,018	797	36%	
	Water	1,531	2,024	3,613	2,082	136%	
	Gas	1,136	1,442	1,598	462	41%	
					-		
	Total Other	4,888	5,606	8,229	3,341	68%	
	Total-All	86,470	90,130	107,136	20,666	24%	
	Total Benefits	771,857	814,172	861,481	89,624	12%	

**PROPOSED CAPITAL OUTLAY**  
**ADMINISTRATION**

**FY 22-23**  
**APPROVED      SOURCE**

POST OFFICE IMPROVEMENTS/MISC	\$	34,200	SPLOST
FLEET MANAGEMENT PROJECT		188,000	SPLOST

TOTAL ADMINISTRATION	\$	222,200	
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**POLICE**

POLICE EQUIPMENT UPGRADES	\$	72,400	ARPA
POLICE/FIRE RADIO COMMUNICATIONS UPGRADES		250,000	SPLOST

TOTAL POLICE	\$	322,400	
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**FIRE**

GENERATOR	\$	60,000	SPLOST
TURNOUT GEAR/EQUIPMENT		5,000	G/F
THERMAL IMAGING CAMERAS		3,000	SPLOST
SEARCHLIGHTS		2,358	SPLOST
TRAINING FACILITY		10,000	SPLOST

TOTAL FIRE	\$	80,358	
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**E-DONALSONVILLE**

SYSTEM UPGRADES & EXPANSION-	\$	235,711	OPB GRANT
SYSTEM UPGRADES & EXPANSION--MATCH FUNDS	\$	60,000	ARPA

TOTAL E-DONALSONVILLE	\$	295,711	
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**STREETS**

BUCKET TRUCK-USED	\$	50,000	SPLOST
2022 F 150 PU TRUCK		26,000	SPLOST
STREET SWEEPER		150,000	SPLOST

TOTAL STREETS	\$	226,000	
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**SANITATION**

DUMPSTERS/ROLL CANS	\$	16,000	G/F
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TOTAL SANITATION	\$	16,000	
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TOTAL GENERAL FUND/E-DONALSONVILLE	\$	1,162,669	
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## PROPOSED CAPITAL REQUESTS FY 22-23

### WATER/SEWER

WWTP POND PROJECT GRANT-MATCH	\$	56,242	ARPA
WWTP POND PROJECT GRANT		225,000	OPB GRANT
TRASH PUMP		4,000	2022 FACILITIES
CONTROL PANEL WPCP		9,000	2022 FACILITIES
LIFT STATION PUMPS		8,100	2022 FACILITIES
TOTAL WATER/SEWER	\$	302,342	

### GAS

2022 F150 CREW	\$	36,599	SPLOST
SUPERCAB PICKUP TRUCK		36,599	SPLOST
TOTAL GAS	\$	73,198	
TSPLOST PROJECTS	\$	994,981	TSPLOST
INDUSTRIAL PARK-MATCHING FUNDS	\$	244,669	ARPA
COMMUNITY ASSISTANCE	\$	300,000	ARPA
PUBLIC SAFETY SALARY SUPPLEMENT	\$	120,000	ARPA
DEBT SERVICE	\$	261,423	SPLOST
2022 FACILITIES PROJECT (WATER/SEWER/GAS (APGG)	\$	2,115,000	2022 FACILITIES
TOTAL	\$	5,574,282	

	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	
GENERAL FUND	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	TOTAL
REVENUE							
Regular Digest	1,172,169	1,092,021	1,119,322	1,147,305	1,175,987	1,205,387	6,912,190
Railroad Ad Valorem Tax	1,829	1,872	1,919	1,967	2,016	2,066	11,669
Timber Tax	1,833	1,876	1,923	1,971	2,020	2,071	11,694
Motor Vehicles	22,923	26,359	27,018	27,693	28,386	29,095	161,475
Motor Vehicles TVAT	83,877	83,877	85,974	88,123	90,326	92,585	524,762
Mobile Home Taxes	1,285	4,135	4,232	4,332	4,433	4,538	22,955
Real Estate Transfers (intangible)	8,679	8,679	8,679	8,679	8,679	8,679	52,074
Franchise Tax-Electric	178,783	184,146	189,671	195,361	201,222	207,258	1,156,442
Franchise Tax-Cable	15,569	15,883	15,883	15,883	15,883	15,883	94,984
Franchise Tax-Telephone	5,757	6,450	6,450	6,450	6,450	6,450	38,007
Local Option Sales Taxes	401,150	401,150	413,185	425,580	438,347	451,498	2,530,910
Malt Beverage Tax	94,105	96,928	99,836	102,831	105,916	109,093	608,710
Business & Occupation Taxes	79,983	79,983	82,382	84,854	87,400	90,022	504,624
Insurance Premium Tax	221,369	228,010	234,850	241,896	249,153	256,627	1,431,905
Insurance Claim Proceeds	7,487	10,000	10,000	10,000	10,000	10,000	57,487
Interest on Delinquent Taxes	1,000	1,000	1,000	1,000	1,000	1,000	6,000
General Business Licenses	39,756	39,756	40,000	40,000	40,000	40,000	239,512
Building Permits	13,627	13,627	12,777	12,777	12,777	12,777	78,362
Yard Sale Permits	100	125	125	125	125	125	725
Federal Government Revenues	34,833	10,000	10,000	10,000	10,000	10,000	84,833
School/County Grants	29,379	40,000	40,000	40,000	40,000	40,000	229,379
LMIG	46,278	46,278	46,278	46,278	46,278	46,278	277,668
Public Safety Grants	51,885	10,000	10,000	10,000	10,000	10,000	101,885
Fire Recovery	1,624	3,379	3,379	3,379	3,379	3,379	18,519
School Crossing	3,318	3,401	3,486	3,573	3,662	3,754	21,195
Sanitation Fees	536,457	536,457	536,457	536,457	536,457	536,457	3,218,742
ROCK Revenue	35	35	35	35	35	35	210
Stat Fines & Forfeitures	73,774	85,692	70,000	70,000	70,000	70,000	439,466
Probation Fees	8,974	8,974	6,761	6,761	6,761	6,761	44,992
Municipal Fines & Forfeitures	68,765	90,692	85,692	85,692	85,692	85,692	502,225
Revenue-Use of Money	28,346	28,346	25,000	25,000	25,000	25,000	156,692
Miscellaneous Revenue/Donations	18,523	300	5,000	5,000	5,000	5,000	38,823
Rental Income (Pst Office/Verizon)	71,315	71,315	67,527	67,527	67,527	67,527	412,738
Pavilion Rental	22	500	319	319	319	319	1,798
Miscellaneous Charges	12,852	12,852	5,000	5,000	5,000	5,000	45,704
Transfer- W & S	158,760	189,148	189,148	196,929	198,866	200,157	1,133,008
Transfer- Gas Fund	91,604	195,625	195,625	229,494	263,367	267,192	1,242,907
Transfer-ARPA	-	120,000	-	-	-	-	120,000
Sale of Used Equipment	-	4,798	5,000	5,000	5,000	5,000	24,798
Sale of Used Equipment-Street	9,798	5,000	5,000	5,000	5,000	5,000	34,798
TOTAL REVENUE	3,597,823	3,758,670	3,664,933	3,768,271	3,867,464	3,937,705	22,594,865

GENERAL FUND	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26		
EXPENDITURES	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	TOTAL	
Salaries	1,420,589	1,552,701	1,625,880	1,658,398	1,691,566	1,725,397	9,674,531	
City Mgr Retirement	12,114	12,748	12,748	12,748	12,748	12,748	75,854	
Overtime	181,240	172,300	175,746	179,261	182,846	186,503	1,077,896	
Insurance Benefits	359,613	377,679	400,340	424,360	449,822	476,811	2,488,625	
Social Security	116,320	120,157	124,380	126,867	129,405	131,993	749,122	
Workers Comp	84,524	98,907	104,841	111,132	117,800	124,868	642,072	
Other Retirement (Net)	166,165	151,982	155,022	158,122	161,285	164,510	957,085	
Dispatcher Fees-County	77,991	77,991	79,551	81,142	82,765	84,420	483,859	
Elections	2,335	-	2,335	-	2,335	-	7,005	
Appropriations	46,580	42,707	44,757	44,757	44,757	44,757	268,315	
Uniforms	15,000	15,000	15,000	15,000	15,000	15,000	90,000	
Gas/Vehicle Repair	125,492	124,988	124,988	124,988	124,988	124,988	750,432	
Maintenance Software/Computer	28,361	67,283	21,516	21,516	21,516	21,516	181,708	
Telephone	35,727	35,727	31,410	31,410	31,410	31,410	197,094	
Computer Maintenance Agreements	-	-	-	-	-	-	-	
Bookkeeping	27,000	27,000	27,000	27,000	27,000	27,000	162,000	
Professional	9,313	7,880	7,880	7,880	7,880	7,880	48,713	
Repairs-Buildings/Machinery Outlay	111,781	58,712	33,700	33,700	33,700	33,700	305,293	
Travel	68,975	63,775	63,775	63,775	63,775	63,775	387,850	
Insurance-Property & Liability	70,308	74,256	80,196	86,612	93,541	101,024	505,938	
Custody of Prisoners	48,483	43,605	44,477	45,367	46,274	47,199	275,405	
Machinery (lease tower)	6,000	6,000	6,000	6,000	6,000	6,000	36,000	
Legal	12,875	9,800	9,800	9,800	9,800	9,800	61,875	
Utilities/Janitorial	54,362	54,812	54,362	54,362	54,362	54,362	326,622	
Street Lights	78,937	78,937	78,937	78,937	78,937	78,937	473,622	
Landfill Fees	126,047	121,668	121,668	121,668	121,668	121,668	734,387	
Debt Service	34,153	-	-	-	-	-	34,153	
Other	105,493	84,122	170,863	170,863	170,863	170,863	873,067	
<b>Total General Fund</b>	<b>3,425,778</b>	<b>3,480,737</b>	<b>3,617,172</b>	<b>3,695,665</b>	<b>3,782,042</b>	<b>3,867,130</b>	<b>21,868,524</b>	
<b>Surplus/(Deficit)</b>	<b>172,045</b>	<b>277,933</b>	<b>47,761</b>	<b>72,606</b>	<b>85,422</b>	<b>70,575</b>	<b>726,342</b>	
<b>Beginning Fund Balance</b>	<b>1,031,759</b>	<b>1,203,804</b>	<b>1,481,737</b>	<b>1,529,497</b>	<b>1,602,103</b>	<b>1,687,525</b>	<b>1,031,759</b>	
<b>Ending Operating fund Balance-GF</b>	<b>1,203,804</b>	<b>1,481,737</b>	<b>1,529,497</b>	<b>1,602,103</b>	<b>1,687,525</b>	<b>1,758,101</b>	<b>1,758,101</b>	
<b>Ending Working Capital-Water/Sewer</b>	<b>677,092</b>	<b>829,731</b>	<b>878,455</b>	<b>928,122</b>	<b>980,651</b>	<b>1,037,255</b>	<b>1,037,255</b>	
<b>Ending Working Capital-Gas Fund</b>	<b>553,724</b>	<b>553,724</b>	<b>1,176,321</b>	<b>1,820,934</b>	<b>2,452,874</b>	<b>3,080,266</b>	<b>3,080,266</b>	
<b>Total Operating Funds &amp; Working Capital</b>	<b>2,434,620</b>	<b>2,865,192</b>	<b>3,584,273</b>	<b>4,351,159</b>	<b>5,121,050</b>	<b>5,875,622</b>	<b>5,875,622</b>	

	<b>CAPITAL OUTLAY</b>								
	2022 Facilities Project-REBA Grant		215,000	-	-	-	-	215,000	
	2022 Facilities Project-Bond Proceeds		1,900,000	-	-	-	-	1,900,000	
	SPLOST V Funds	96,417	-	-	-	-	-	96,417	
	SPLOST VI Funds	429,286	437,871	437,871	437,871	437,871	437,871	2,618,641	
	T SPLOST Funds	643,389	351,592	351,592	-	-	-	1,346,573	
	American Rescue Act	460,447	460,447	-	-	-	-	920,894	
	<b>Total Sources Available-Other</b>	1,629,539	3,364,910	789,463	437,871	437,871	437,871	7,097,525	
	<b>2022 Facilities Project-Water/Sewer/Gas</b>								
	2022 Facilities Project-APGG	-	2,028,878.00	-	-	-	-	2,028,878	
	2022 Facilitie Project-Other		96,122	-	-	-	-	96,122	
	<b>Total Outlay-2022 Facilities Project</b>	-	2,125,000.00	-	-	-	-	2,125,000	
	<b>CAPITAL OUTLAY-SPLOST V</b>								
	Debt Service	96,157	-	-	-	-	-	96,157	
	<b>CAPITAL OUTLAY-SPLOST VI</b>								
	Public Works	36,450	200,000	-	-	115,581	-	352,031	
	Sanitation-Garbage Truck	-	-	-	160,000	-	-	160,000	
	City Facilities	65,590	34,200	-	-	-	300,000	399,790	
	Debt Service	91,957	261,423	30,000	30,000	30,000	30,000	473,380	
	Purchase Farmers Market	-	250,000	-	-	-	-	250,000	
	Police Radios/cameras/radios	7,700	250,000	-	-	-	-	257,700	
	Poilice/Fire/Public Works Vehicles	-	188,000	125,000	-	53,000	-	366,000	
	Fire Equipment	-	15,358	-	-	-	-	15,358	
	Fire Generator	-	60,000	-	-	-	-	60,000	
	Fire Pumper	-	-	-	274,642	-	-	274,642	
	<b>Total Outlay-SPLOST VI</b>	201,697	1,258,981	155,000	464,642	198,581	330,000	2,608,901	
	<b>TSPLOST-Capital Outlay</b>	-	994,981	-	-	-	351,592	1,346,573	
	<b>American Rescue Act Funds</b>								
	Community Assistance	-	300,000	-	-	-	-	300,000	
	Public Safety Salary Supplement	-	120,000	-	-	-	-	120,000	
	Industrial Park East-Matching Funds	-	244,669	-	-	-	-	244,669	
	Police Equipment	-	72,400	-	-	-	-	72,400	
	Sewer Upgrades-Matching Funds	-	56,242	-	-	-	-	56,242	
	eDonalsonville Grant-Matching Funds	-	127,583	-	-	-	-	127,583	
	<b>Total American Rescue Funds</b>	-	920,894	-	-	-	-	920,894	
	<b>Total Expenditures-Other</b>	297,854	5,299,856	155,000	464,642	198,581	681,592	7,097,525	
	<b>Surplus (Deficit)</b>	1,331,685	(1,934,946)	634,463	(26,771)	239,290	(243,721)	-	
	<b>Beginning Balance</b>	-	1,331,685	(603,261)	31,202	4,431	243,721	-	
	<b>Balance-Other</b>	1,331,685	(603,261)	31,202	4,431	243,721	-	-	



			<b>FY 22-23</b>	
		<b>GENERAL FUND</b>	<b>BUDGET</b>	
			<b><u>APPROVED</u></b>	
	310000	General Property Taxes		
	311100	Regular Digest	1,092,021	
	311185	Railroad Ad Valorem Tax	1,872	
	311195	FIFA/Cost Recovery	-	
	311250	Timber Tax	1,876	
	311310	Motor Vehicles	26,359	
	311315	Motor Vehicles TVAT	83,877	
	311320	Mobile Home Taxes	4,135	
	311600	Real Estate Transfers (intangible)	8,679	
	311710	Franchise Tax-Electric	184,146	
	311750	Franchise Tax-Cable	15,883	
	311760	Franchise Tax-Telephone	6,450	
	311770	Franchise Tax-Other	-	
		Total	1,425,298	
	313000	General Sales & Use Taxes		
	313100	Local Option Sales Taxes	401,150	
		Total	401,150	
	314000	Selective Sales & Use Taxes		
	314200	Malt Beverage Tax	96,928	
	314300	Liquor Tax	-	
		Total	96,928	
	316000	Business Taxes		
	316100	Business & Occupation Taxes	79,983	
	316200	Insurance Premium Tax	228,010	
	316210	Insurance Claim Proceeds	10,000	
	316305	Tourism	-	
		Total	317,993	
	319000	Pen & Int on Delinquent Taxes		
	319010	Interest on Delinquent Taxes	1,000	
		Total	1,000	
	321000	Business License & Permits		
	321110	Beer Licenses	-	
	321810	General Business Licenses	39,756	
		Total	39,756	

		GENERAL FUND	FY 22-23	
			BUDGET	
			PROPOSED	
	322000	Non-Business Licenses/Permits		
	322110	Building Permits	13,627	
	322200	Yard Sale Permits	125	
		Total	13,752	
		Intergovernmental Revenues		
	330000	Federal Government Revenues	10,000	
	331115	American Rescue Grant	-	
		Scrap Tire Grant	-	
		Total	10,000	
		State Government Grant		
	334000	School/County Grants	40,000	
	334100	LMIG Grant	46,278	
		Total	86,278	
	342000	Public Safety		
	342010	Public Safety Grants	10,000	
	342220	Fire Calls	-	
	342920	Fire Recovery	3,379	
	342910	School Crossing	3,401	
		Total	16,780	
	344000	Utilities		
	344110	Sanitation Fees	536,457	
	344115	ROCK Revenue	35	
	344210	Wate Revenue	-	
		Total	536,492	
	351000	Fines		
	351015	Restitution	-	
	351120	Stat Fines & Forfeitures	85,692	
	351130	Probation Fees	8,974	
	351160	Municipal Fines & Forfetures	85,692	
		Total	180,358	
	352210	Confiscated Funds	2,500	
	352220	State Forfeitures	2,500	

			<b>FY 21-22</b>	
		<b>GENERAL FUND</b>	<b>BUDGET</b>	
			<b><u>APPROVED</u></b>	
	361000	Interest Revenues		
	361010	Revenue-Use of Money	28,346	
		Total	28,346	
		Contributions & Donations		
	370000	Donations-Police Dept	100	
	370030	Donations-Fire Dept	100	
	370040	Donations-DDA	100	
		Total	300	
	380000	Miscellaneous Revenue	-	
	380020	Work Comp Reimbursements	-	
	380015	GA Cares Act	-	
	382000	Rents & Royalties		
	382020	Rental Income (Pst Office/Verizon)	71,315	
	382025	Pavilion Rental	500	
		Total	71,815	
	383000	Other Misc Charges		
	383030	Miscellaneous Charges	12,852	
		Total	12,852	
		Interfund Transfers		
	391000	Transfer- W & S	189,148	
	391110	Transfer- Gas Fund	195,625	
	391120	SPLOST Revenue-Seminole County	-	
	391140	Transfer-Reserves	120,000	
		Total	504,773	
	392000	Proceeds of General Fixed Assets		
	392100	Sale of Used Equipment	-	
	392200	Sale of Used Equipment-Street	9,798	
		Total	9,798	
		<b>TOTAL GENERAL FUND REVENUE</b>	<b>3,758,669</b>	

	A	B	C	U	V
1				<b>FY 22-23</b>	
2			<b>GENERAL GOVERNMENT</b>	<b>BUDGET</b>	
3				<b><u>APPROVED</u></b>	
4		401320	City Administrator		
5		110	Salaries & Wages	103,641	
6		142	Emp Cont to Insurance	-	
7		143	Emp. Cont to Social Sec	8,288	
8		148	Other Retirement	12,748	
9		313	Auto Expense	6,900	
10					
11			Total City Administrator	131,577	
12					
13		401410	Election Holders	-	
14					
15		401510	Financial Administration		
16		110	Salaries & Wages (17)	125,369	
17		118	Mayor & Council	25,800	
18		142	Emp Cont to Insurance	19,873	
19		143	Emp. Cont to Social Sec	11,379	
20		147	Workers Compensation	1,671	
21		148	Other Retirement System	151,982	
22		153	Contract Labor	-	
23		210	Office Supplies	-	
24		221	Materials & Supplies	6,000	
25		229	Sundry	2,000	
26		311	Postage	3,000	
27		321	Printing	2,000	
28		333	Dues & Subscriptions	8,500	
29		336	Chamber of Commerce	42,080	
30		337	Advertising	7,500	
31		345	Telephone/Internet	8,368	
32		349	Christmas Lights	-	
33		351	Computer Maintenance/Software	42,000	
34		352	legal fees	5,000	
35		353	Bookkeeping Fees	27,000	
36		356	Professional Services	2,000	
37		365	City park	1,000	
38		366	Repairs Building & Equipment	2,000	
39		372	Travel & School	35,000	
40		511	Insurance	13,242	
41		531	Rent Expense	-	
42		535	Machinery (Lease/Purchase)	6,000	
43		555	Bank Charges	120	
44		720	Historical Preservation	-	
45		731	Library Support	627	
46		732	SWGAAPDC	-	
47		940	Machinery Capital Outlay	-	
48					
49			Total Financial Administration	549,511	
50					

	A	B	C	U	V
62					
63					
64				<b>FY 22-23</b>	
65			<b>GENERAL GOVERNMENT</b>	<b>BUDGET</b>	
66				<u><b>APPROVED</b></u>	
67		401530	Legal		
68					
69		352	Legal Fees	4,800	
70					
71			Total Legal	4,800	
72					
73		401565	General Government Buildings & Plant		
74		341	Heat, Lights, Water	16,073	
75		364	Janitorial	7,200	
76		366	Repair Buildings & Equipment	2,500	
77		369	Repair /Maintain Rental Property	2,000	
78		920	Structures/Cap. Outlay	-	
79		940	Machinery/Capital Outlay	-	
80					
81			Total Buildings & Plant	27,773	
82					
83		480000	Other Financing Uses		
84		481000	Interfund Transfers		
85		820	Operating Transfers-Out	-	
86		488990	Overage/Shortage		
87		990	Budget	277,932	
88					
89			<b>TOTAL GENERAL GOVERNMENT</b>	<b>991,593</b>	

	A	B	C	U	V
90				<b>FY 22-23</b>	
91			<b>JUDICIAL</b>	<b>BUDGET</b>	
92				<b><u>APPROVED</u></b>	
93					
94		410000	Judicial		
95		412650	Municipal Court		
96		110	Salaries & Wages	49,986	
97		142	Employers Con. To Insurance	12,559	
98		143	Employers Con. To Soc Sec	3,488	
99		221	Materials & Supplies	500	
100		333	Dues & Subscriptions	55	
101		351	Computer Maintenance/Software	250	
102		356	Professional Services	5,000	
103		372	Travel & School	1,275	
104		940	Machinery/Capital Outlay	-	
105					
106			<b>TOTAL JUDICIAL</b>	<b>73,113</b>	

	A	B	C	U	V
107				<b>FY 22-23</b>	
108			<b>PUBLIC SAFETY-POLICE</b>	<b>BUDGET</b>	
109				<b><u>APPROVED</u></b>	
110		420000	Public Safety		
111		423210	Police Administration		
112		110	Salaries & Wages	468,717	
113		122	Overtime	87,830	
114		142	Emp Cont to Insurance	108,237	
115		143	Emp. Cont to Social Sec	34,010	
116		147	Workers Compensation	26,725	
117		221	Materials & Supplies	14,388	
118		226	Uniforms	6,000	
119		229	Sundry	595	
120		231	Gas, Oil & Grease	75,000	
121		235	Animal Control	2,000	
122		236	Supplies-Fund Day PD	1,920	
123		310	Maintenance Agreements	20,678	
124		311	Postage	351	
125		321	Printing	-	
126		333	Dues & Subscriptions	294	
127		345	Telephone/Internet	9,926	
128		351	Computer Maintenance/Software	2,331	
129		356	Professional Services	880	
130		372	Travel & School	17,500	
131		511	Insurance	30,324	
132		723	State forfeiture Expense	-	
133		736	Drug Task Force	-	
134		794	Pre-Employment Testing	200	
135		940	Machinery/Cap. Outlay	-	
136					
137			Total Police Administration	907,906	
138					
139		423220	Probation Department		
140		110	Salaries & Wages	41,885	
141		122	Overtime	8,300	
142		142	Emp. Cont to Insurance	9,419	
143		143	Emp. Cont to Social Sec	3,601	
144					
145			Total Probation Department	63,205	
146					
147		423226	Custody of Prisoners		
148		392	Prisoner Meals	1,105	
149		394	Jailer Services	42,500	
150					
151			Total Custody of Prisoners	43,605	
152					
153		423230	Traffic Control		
154		865	DUI Test Charges	80	
155					
156			Total Traffic Control	80	

	A	B	C	U	V
157				<b>FY 22-23</b>	
158			<b>PUBLIC SAFETY-POLICE</b>	<b>BUDGET</b>	
159				<b><u>APPROVED</u></b>	
160		423260	Police Station Buildings & Plant		
161					
162		341	Heat, Lights, Water	9,441	
163		364	Janitorial	7,900	
164		366	Repair Buildings & Equipment	1,000	
165		920	Structures/Cap Outlay	-	
166		940	Machinery/Capital Outlay	-	
167					
168			Total Buildings & Plant	18,341	
169					
170		423270	Dispatchers		
171					
172		395	Dispatcher Services	77,991	
173					
174		47000	DEBT SERVICE		
175					
176		478000	Debt Service		
177		620	Interest Charges	-	
178					
179			Total Debt Service	-	
180					
181			<b>TOTAL PUBLIC SAFETY-POLICE</b>	1,111,128	
182					
183					



	A	B	C	U	V
184				<b>FY 22-23</b>	
185			<b>PUBLIC SAFETY-FIRE</b>	<b>BUDGET</b>	
186				<b><u>APPROVED</u></b>	
187		420000	Public Safety		
188		423510	Fire Administration		
189		110	Salaries & Wages	467,799	
190		122	Overtime	72,004	
191		142	Emp Cont to Insurance	133,793	
192		143	Emp. Cont to Social Sec	38,954	
193		147	Worker's Compensation	33,875	
194		220	Fire Equip. Testing/Certification	3,500	
195		221	Materials & Supplies	11,000	
196		226	Uniforms	9,000	
197		227	Fire Ext. & Supplies	750	
198		229	Sundry	300	
199		231	Gas, Oil & Grease	13,503	
200		311	Postage	165	
201		312	Freight	225	
202		333	Dues & Subscriptions	1,850	
203		337	Advertising	500	
204		345	Telephone/Internet	15,281	
205		351	Computer Maintenance/Software	2,024	
206		366	Repairs Building & Equipment	-	
207		372	Travel & School	10,000	
208		391	Medical Expense	750	
209		396	Linen Service	1,000	
210		511	Insurance	18,815	
211		534	Fire Hydrant Rental	-	
212		921	Fire Recovery Expense	-	
213					
214			Total Fire Administration	835,088	
215					
216		423570	Fire Station Buildings & Plant		
217					
218		341	Heat, Lights, Water	13,748	
219		366	Repair Buildings & Equipment	10,000	
220		940	Machinery/Capital Outlay	5,000	
221					
222			Total Fire Station Bldings & Plant	28,748	
223					
224			<b>TOTAL PUBLIC SAFETY-FIRE</b>	<b>863,836</b>	

	A	B	C	U	V
225				<b>FY 22-23</b>	
226			<b>PUBLIC WORKS-STREETS</b>	<b>BUDGET</b>	
227				<b><u>APPROVED</u></b>	
228		430000	Public Works		
229		434210	Highways & Streets		
230		110	Salaries & Wages	122,663	
231		122	Overtime	1,867	
232		142	Emp Cont to Insurance	32,114	
233		143	Emp. Cont to Social Sec	10,039	
234		147	Workers Compensation	18,494	
235		221	Materials & Supplies	1,380	
236		228	Street Signs	1,500	
237		229	Sundry	450	
238		231	Gas, Oil & Grease	15,507	
239		312	Freight	96	
240		337	Advertising	396	
241		345	Telephone/Internet	2,152	
242		357	Insect Fogging	5,184	
243		366	Repairs Building & Equipment	4,000	
244		368	Repairs & Maintenance-System	7,200	
245		397	Machine Hire	-	
246		398	Tree Service	1,800	
247		511	Insurance	5,856	
248		533	Equipment Rental	450	
249		940	Machinery/Cap. Outlay	-	
250					
251			Total Highways & Streets	231,148	
252					
253		434260	Street Lights		
254					
255		342	Exterior Lighting	78,937	
256		940	Machinery/Cap. Outlay	-	
257					
258		434265	Buildings & Plant		
259					
260			Total Lights Bldgs Outlay	78,937	
261					
262			<b>TOTAL PUBLIC WORKS-STREETS</b>	<b>310,085</b>	

	A	B	C	U	V
263				<b>FY 22-23</b>	
264			<b>PUBLIC WORKS-SANITATION</b>	<b>BUDGET</b>	
265				<b><u>APPROVED</u></b>	
266		430000	Public Works		
267		434310	Sanitary Administration		
268		110	Salaries & Wages	139,941	
269		122	Overtime	2,299	
270		142	Emp Cont to Insurance	61,684	
271		143	Emp. Cont to Social Sec	10,398	
272		147	Workers Compensation	18,142	
273		221	Materials & Supplies	2,000	
274		229	Sundry	518	
275		231	Gas, Oil & Grease	20,978	
276		311	Postage	1,255	
277		511	Insurance	6,019	
278					
279			Total Sanitary Administration	263,234	
280					
281		434332	Sanitation Buildings & Plant		
282					
283		341	Heat, Lights, Water		
284		366	Repair Buildings & Equipment	8,012	
285		535	Machinery (lease/Purchase)	-	
286		940	Machinery/Cap. Outlay	16,000	
287					
288			Total Buildings & Plant	24,012	
289					
290		434335	Repairs Building & Equipt		
291					
292		434530	Solid Waste Disposal		
293					
294		395	Landfill fees	-	
295		866	Scrap Tire Disposal	-	
296		867	Tipping Fees to Sem Co T/S	121,668	
297					
298			Total Solid Waste Disposal	121,668	
299					
300			<b>TOTAL PUBLIC WORKS-SANITATION</b>	<b>408,914</b>	
301					
302			<b>TOTAL GENERAL FUND EXPENSES</b>	<b>3,758,669</b>	

		DDA		
		SPECIAL REVENUE FUND	FY 22-23	
			BUDGET	
	310000	Taxes		
	314000	Hotel/Motel Taxes	36,346	
	314250	Rent Income	-	
	314110	Façade Grant	-	
	314251	Sign Advertisement	-	
	361000	Revenue from Use of Money	103	
	990	Budget	-	
		Total	36,449	
	460000	Housing & Development		
	467500	Economic Development & Assistance		
	143	Emp. Cont to Social Sec	1,721	
	511	Insurance	1,415	
	734	Transfer Station Grants	-	
	737	Downtown Development	30,813	
	738	Tourism	2,500	
	743	Incubator Expense	-	
	940	Machinery/Cap. Outlay	-	
		Total	36,449	

	<b>1500</b>	<b>SPLOST VI</b>	<b>FY 22-23</b>
			<b>PROPOSED</b>
	313200	SPLOST Revenue	437,835
	361010	Revenues from Use of Money	36
	391195	Capital Leasing/Loans /Other (GF)	284,693
	990	Budget fund Balance	286,417
		Total	1,008,981
	<b>1500</b>	<b>SPLOST VI</b>	<b>FY 22-23</b>
			<b>PROPOSED</b>
	401510	Financial Administration	
	810	Increase in Reserve fund	
	940	Machinery/Cap. Outlay	34,200
		Total	34,200
	423260	Police Stations, Bldgs & Plant	
	940	Machinery/ Cap. Outlay	250,000
		Total	250,000
	478000	Debt Service	
	620	Payments	188,000
		USDA Note-Police Cars	
		Total	188,000
	478000	Debt Service	
	620	Payments	30,000
		FIRE STATION/3 NOTCH LOAN	
		Total	30,000
	423510	Fire Administration	
	940	Machinery/ Cap. Outlay	75,358
		Total	75,358
	434210	Highways & Streets	
	940	Machinery/ Cap. Outlay	200,000
		Total	200,000
	478000	Debt Service	
	620	Payments	231,423
		EQUIPMENT FINANCING	
		Total	231,423
		Total Expense	1,008,981

		<b>TSPLOST</b>	<b>FY 22-23</b>	
			<b>BUDGET</b>	
	310000	Taxes		
	313000	General Sales & Use Taxes		
	313200	SPLOST Revenue	343,161	
	334100	LMIG GRANT		
	361010	Revenues from Use of Money	8,431	
	391000	Transfers	-	
	391195	Capital Leasing/Loans	-	
	990	Budget Fund Balance	643,389	
		Total	994,981	
	430000	Public Works		
	434210	Highways & Streets		
	940	Machinery/ Cap. Outlay	994,981	
		Total	994,981	

	<b>PROPOSED CITY STREETS-TENTATIVE T-SPLOST FUNDING</b>	
	<b>*REMAINING ON LIST AFTER PHASE 1</b>	
	<b>LOCATION</b>	<b>TOTAL</b>
	10TH STREET-S. WILEY TO S. MORRIS	51,410
	12TH STREET-S. MORRIS TO S. NEWCOMBE	16,066
	12TH STREET-S. NEWCOMBE TO BUSH	15,037
	12TH STREET-BUSH TO S. KNOX	13,881
	11TH STREET-S. WILEY TO S. MORRIS	57,836
	CONSTITUTION AVE.-E. 7TH TO DEAD END	24,163
	SPOONER ST-N. WILEY TO N. TENNILLE	20,821
	S. MORRIS-W. 3RD TO W. 7TH	105,905
	E. 4TH ST.-DOWLING TO HWY 84	91,895
	HORNSBY AVE.-12TH ST. TO DEAD END	11,053
	S KNOX ST.-W. 3RD TO W. 7TH	84,827
	JOSEPH AVE-S MORRIS AVE TO W 3RD ST	9,639
	BREESE ST-N TENNILLE AVE TO N WILEY AVE	9,639
	E PLAIN ST-N TENNILLE AVE TO N HENDERSON AVE	19,536
	CONYERS AVE-E CARR ST TO BALDWIN ST	16,708
	E CARR ST-PUGH AVE TO DEAD END	18,379
	ADAMS AVE-PLAIN ST TO E CARR ST	8,483
	W CHASON ST-N WILEY AVE TO N KNOX AVE	16,066
	E 2ND ST-S TENNILLE AVE TO S WILEY AVE	70,689
	E 2ND ST-S TENNILLE AVE TO S WILEY AVE (MILLING)	77,115
	W 2ND ST-S TENNILLE AVE TO S KNOX AVE	30,460
	W 2ND ST-S TENNILLE AVE TO S KNOX AVE (MILLING)	33,159
	1ST ST-S TENNILLE AVE TO S WILEY AVE	35,473
	INDUSTRIAL PARK INFRASTRUCTURE/1ST STREET-BROOME AVE AREA	321,313
	BOX CULVERTS-E 7TH ST/S FRIENDSHIP AVE/ S DOWLING AVE /	-
	E PLAIN ST/PUGH AVE/N DOWLING AVE/N HENDERSON AVE/N	-
	KNOX AVE	295,608
	DRAINAGE STUDY-CITYWIDE	50,000
		\$ 1,505,160

		<b>2022 FACILITIES PROJECT</b>	<b>FY 22-23</b>	
			<b>BUDGET</b>	
	331115	REBA Grant	\$ 215,000	
	361010	Revenues from Use of Money	-	
	391000	Transfers	-	
	990	Budget Fund Balance	1,900,000	
		<b>TOTAL SOURCES</b>	<b>\$ 2,115,000</b>	
	430000	Public Works		
	434330	Sewer Administration		
	940	Machinery/ Cap. Outlay	511,122	
		<b>Total</b>	<b>511,122</b>	
	434330	Water Buildings & Plant		
	940	Machinery/ Cap. Outlay	1,260,678	
		<b>Total</b>	<b>1,260,678</b>	
	434330	Gas Buildings & Plant		
	940	Machinery/ Cap. Outlay	343,200	
		<b>Total</b>	<b>343,200</b>	
		<b>TOTAL USES</b>	<b>2,115,000</b>	



## Steven Hicks

**From:** Huskey, Bryan <huskeyb@stifel.com>  
**Sent:** Tuesday, April 05, 2022 11:17 AM  
**To:** Steven Hicks  
**Subject:** Bond

Steve,

Attached is tentative repayment schedule based on the original Truist rate over 18 years and increasing the funding amount to \$1.9M.

	Principal	Interest	Total Debt Service	Annual D/S
11/1/2022	100,000	94,478	194,478	-
5/1/2023	110,000	98,415	208,415	402,893
11/1/2023	105,000	96,633	201,633	-
5/1/2024	110,000	94,932	204,932	406,565
11/1/2024	115,000	93,150	208,150	-
5/1/2025	110,000	91,287	201,287	409,437
11/1/2025	115,000	89,505	204,505	-
5/1/2026	115,000	87,642	202,642	407,147
11/1/2026	115,000	85,779	200,779	-
5/1/2027	120,000	83,916	203,916	404,695
11/1/2027	160,000	81,972	241,972	-
5/1/2028	160,000	79,380	239,380	481,352
11/1/2028	165,000	76,788	241,788	-
5/1/2029	165,000	74,115	239,115	480,903
11/1/2029	170,000	71,442	241,442	-
5/1/2030	170,000	68,688	238,688	480,130
11/1/2030	175,000	65,934	240,934	-
5/1/2031	175,000	63,099	238,099	479,033
11/1/2031	180,000	60,264	240,264	-
5/1/2032	180,000	57,348	237,348	477,612
11/1/2032	185,000	54,432	239,432	-
5/1/2033	190,000	51,435	241,435	480,867
11/1/2033	195,000	48,357	243,357	-
5/1/2034	190,000	45,198	235,198	478,555
11/1/2034	200,000	42,120	242,120	-
5/1/2035	200,000	38,880	238,880	481,000
11/1/2035	200,000	35,640	235,640	-
5/1/2036	210,000	32,400	242,400	478,040
11/1/2036	210,000	28,998	238,998	-
5/1/2037	215,000	25,596	240,596	479,594
11/1/2037	220,000	22,113	242,113	-

5/1/2038	220,000	18,549	238,549	480,662
11/1/2038	225,000	14,985	239,985	-
5/1/2039	230,000	11,340	241,340	481,325
11/1/2039	235,000	7,614	242,614	-
5/1/2040	235,000	3,807	238,807	481,421
	6,175,000	2,096,231	8,271,231	8,271,231

Bryan D. Huskey | Managing Director

**STIFEL** Public finance

3630 Peachtree Road, NE, Suite 400 | Atlanta, Georgia 30326

Direct: 404-504-2768 | Cell: 404-285-3833 | [huskeyb@stifel.com](mailto:huskeyb@stifel.com)

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		<b>ARPA</b>	<b>FY 22-23</b>	
			<b>BUDGET</b>	
	330000	INTERGOVERNMENTAL REVENUES		
	331000	FEDRAL GOVERNMENT GRANTS		
	331115	American Rescue Grant	460,447	
	361010	Revenues from Use of Money	-	
	391000	Transfers	-	
	990	Budget Fund Balance	460,447	
		TOTAL SOURCES	920,894	
	401510	Financial Administration		
	940	Machinery/Cap. Outlay	547,583	
		Total	547,583	
	423260	Police Stations, Bldgs & Plant		
	940	Machinery/ Cap. Outlay	72,400	
		Total	72,400	
	434210	Highways & Streets		
	940	Machinery/ Cap. Outlay	300,910	
		Total	300,911	
		TOTAL USES	920,894	
		<b><u>PROPOSED USES</u></b>	-	
		Community Assistance	300,000	
		Public Safety Salary Supplement	120,000	
		Industrial Park East	244,669	
		Police Equipment	72,400	
		WWTP Pond Project	56,242	
		eDonalsonville	127,583	
			\$ 920,894	

	A	B	C	AK	AL
1			<b>Water Sewer Fund-Sources</b>	<b>FY 22-23</b>	
2				<b>BUDGET</b>	
3				<b><u>APPROVED</u></b>	
4					
5		334119	CDBG Grant Revenue	225,000	
6		344210	Water Revenue	508,611	
7		344220	Sewer Revenue	497,065	
8		344230	Penalties & Reconnect Fees	47,267	
9		344240	Tapping Fees-Water	10,125	
10		344241	Tapping Fees-Sewer	2,500	
11		344250	Sprinkler Fees	6,870	
12		344260	Overpayments	-	
13		361010	Revenue from Use of Money	100	
14		383030	Miscellaneous Charges	1,000	
15		383130	Recoveries	-	
16		990	Budget	-	
17					
18			<b>Total Revenue &amp; Sources</b>	<b>1,298,538</b>	

	A	B	C	AK	AL
19			<b>Water Sewer Fund-Uses</b>	<b>FY 22-23</b>	
20				<b>BUDGET</b>	
21		430000	Public Works	-	
22		434430	Sewer Administration		
23		111	Salary-Supervisor	18,052	
24		113	Salary-Clerical	10,627	
25		116	Salary-Maintenance	22,488	
26		122	Overtime	2,530	
27		142	Emp Cont to Insurance	10,869	
28		143	Emp. Cont to Social Sec	3,936	
29		147	Workers Comp	3,018	
30		219	Postage, Ptg, Office Supplies	1,758	
31		221	Materials & Supplies	1,000	
32		229	Sundry	100	
33		233	Truck Expense	1,200	
34		312	Freight	100	
35		317	Advertising	200	
36		345	Telephone/Internet	377	
37		346	Power Purchased	5,034	
38		354	Engineering Fees	10,000	
39		368	Repairs & Maintenance-System	12,500	
40		372	Travel & School	850	
41		511	Insurance	27,251	
42		533	Equipment Rental	250	
43		861	DNR Fines	750	
44		940	Machinery/Capital Outlay	17,100	
45					
46			Total Sewer Administration	149,991	
47					
48		434335	Bldg & Plant		
52		222	Chemicals	8,200	
53		223	Lab Expense	9,200	
54		341	Heat, Lights, Water	48,000	
55		348	Sludge Disposal	5,000	
56		366	Repairs-Building & Equipment	7,500	
57		368	Repairs & Maintenance-System	240,000	
58					
59			Total Sewer Bldgs & Plant	317,900	
60					
61		470000	Debt Service		
62		478000	Debt Service		
63		620	Interest Charges	192,893	
64		640	Decrease in General LTD	189,500	
65					
66			Total Sewer	850,284	

	A	B	C	AK	AL
67			<b>Water Sewer Fund-Uses</b>	<b>FY 22-23</b>	
68				<b><u>BUDGET</u></b>	
69		430000	Public Works		
70		434410	Water Administration		
71		111	Salary-Supervisor	18,052	
72		113	Salary-Clerical	10,627	
73		116	Salary-Maintenance	22,488	
74		122	Overtime	2,530	
75		142	Emp Cont to Insurance	10,868	
76		143	Emp. Cont to Social Sec	3,751	
77		147	Workers Comp	3,613	
78		219	Postage, Ptg, Office Supplies	500	
79		221	Materials & Supplies	1,793	
80		229	Sundry	100	
81		233	Truck Expense	4,800	
82		312	Freight	25	
83		317	Advertising	100	
84		346	Power Purchased	16,570	
85		354	Engineering Fees	5,000	
86		372	Travel & School	750	
87		511	Insurance	15,984	
88		533	Equipment Rental	250	
89		555	Bank Charges	-	
90		820	Operating Transfer Out	189,148	
91		861	DNR Fines	100	
92					
93			Total Water Administration	307,049	
94					
95		434430	Bldg & Plant		
96		222	Chemicals	4,000	
97		223	Lab Expense	5,000	
98		341	Heat, Lights, Water	13,694	
99		361	Pipes Mains & Meters	38,169	
100		366	Repairs-Building & Equipment	7,200	
101		368	Repairs & Maintenance-System	44,000	
102		536	Depreciation		
103					
104			Total Water Bldgs & Plant	112,063	
105					
106		470000	Debt Service		
107		478000	Debt Service		
108		620	Interest Charges	3,373	
109		640	Decrease in General LTD	21,769	
110		940	Machinery/Cap. Outlay	4,000	
111					
112			Total	29,142	
117					
118			Total Water	448,254	
119					
120			Total Water Sewer	1,298,538	

	A	B	C	AI	AJ
1				<b>FY 22-23</b>	
2			<b>GAS FUND-SOURCES</b>	<b>BUDGET</b>	
3				<b>APPROVED</b>	
4		340000	Charges for Services		
5		344000	Utilities		
6		344410	Gas & Gas Tax Revenues	1,268,758	
7		344420	Gas Tapping Fees	3,790	
8		990	Budget Fund Balance	-	
9					
10			Total Fees/Reserves	1,272,548	
11					
12		360000	Investment Income		
13		361010	Revenue from Use of Money	350	
14		380000	Miscellaneous Revenue	15,000	
15					
16			Total Sources	1,287,898	
17					
18				<b>FY 22-23</b>	
19			<b>GAS FUND-USES</b>	<b>BUDGET</b>	
20				<b>APPROVED</b>	
21		434810	Gas Administration		
22		113	Salary-Clerical	18,073	
23		116	Salary-Maintenance	70,621	
24		143	Emp Cont to Insurance	21,735	
25		147	Emp. Cont to Social Sec	6,484	
26		219	Workers Compensation	1,598	
27		221	Postage, Ptg, Office Supplies	1,320	
28		222	Materials & Supplies	1,250	
29		225	Chemicals	976	
30		229	Gas Purchased	380,627	
31		233	Sundry	300	
32		234	Truck Expense	2,654	
33		311	Service Parts	500	
34		345	Postage	1,508	
35		352	Telephone/Internet	1,801	
36		354	Legal Fees	-	
37		367	Engineering Fees	20,000	
38		372	Meter Repair	1,750	
39		511	Travel & School	500	
40		820	Insurance	7,397	
41			Operating Transfers Out	195,625	
42					
43			Total	734,720	
44		434825			
45		341	Gas Bldg & Plant		
46		366	Heat, Lights, Water	2,137	
47		368	Repairs-Building & Equipment	2,500	
48		940	Repairs & Maintenance-System	5,663	
49			Machinery/Cap. Outlay	53,000	
50					
51			Total	63,300	

	A	B	C	AI	AJ
52		478000			
53		620	Debt Service		
54		640	Interest Charges	-	
55			Decrease in General LTD	20,500	
56					
57			Total Debt Service	20,500	
58		480000			
59		488990	Other Financing Uses		
60		990	Overage/Shortage		
61		489000	Budget		
62		810	Other Financing Uses		
63			Increase in Reserve Fund	469,378	
64			Total Other Financing Uses	469,378	
65					
66			<b>TOTAL GAS FUND</b>	1,287,898	



	A	B	C	AU
1			<b>E-DONALSONVILLE</b>	<b>FY 22-23</b>
2		<b>5200</b>	<b>FUND</b>	<b>BUDGET</b>
3				
4		330000	Federal Government Revenues	\$ 235,711
5		349400	E-Donalsonville Revenue	77,624
6		391140	Transfer-Reserves (ARPA)	127,583
7				
8			Total	\$ 440,918
9				
10		361010	Revenue from Use of Money	-
11				
12			Total Sources	\$ 440,918
13				
14			Special Revenue Fund	FY 22-23
15		<b>445500</b>	<b>E-Donalsonville Administration</b>	<b>BUDGET</b>
16				
17				
18		116	Salary-Maintenance	55,926
19		142	Emp Cont to Insurance	15,510
20		143	Emp. Cont to Social Sec	4,098
21		221	Materials & Supplies	432
22		337	Advertising	780
23		341	Heat, Lights, Water	515
24		345	Telephone/Internet	29,709
25		401	Spectrum Licensing	15,000
26		354	Engineering Fees	9,000
27		368	Repairs & Maintenance-System	9,000
28		372	Travel & School	3,412
29		511	Insurance	1,825
30		940	Machinery/Capital Outlay	295,711
31				
32			Total Administration	\$ 440,918

		<b>Solid Waste Fund</b>	<b>FY 22-23</b>	
			<b>BUDGET</b>	
	340000	Charges for Services		
	344000	Utilities		
	344154	County Fees	10,827	
	344155	City Fees	9,249	
		Total	20,076	
	430000	Public Works		
	434510	Solid Waste & Recycling Administration		
	353	Bookkeeping Fees	-	
	393	Contractual Services	-	
	556	Compliance Regulatory	20,076	
		Total Solid Waste	20,076	