



**LAGRANGE**  
GEORGIA

# ANNUAL BUDGET FY 2024-25

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July 1, 2024



## **Budget Modifications after the May 28<sup>th</sup> Work Session**

1. At the request of the Mayor and Council, \$250,000 has been appropriated for agency funding. This amount is to be allocated among requesting organizations following further review and discussion (Troup County Center for Strategic Planning and Harmony House are funded at last year's levels due to their direct involvement with the city government).
2. At the request of the Mayor and Council, fire department employees will receive the higher of a 7.5% raise (increased from 6.5%) or the proposed new minimum pay amount for their position.
3. At the request of the Mayor and Council, the list of employees, positions, and pay grades has been categorized by department. The report has also been moved to the end of the budget document.
4. At the request of the Mayor and Council, an additional \$115,000 was appropriated in the police department for a crime scene scanner.
5. In conjunction with the budget, an ordinance will be prepared to modify the City's building permit fee schedule to comply with new state law. Fees must now be based on square footage rather than valuation.
6. At the request of our audit firm, Mauldin & Jenkins, a new fund is being created to separately account for all hotel/motel tax transactions. A new bank account will be setup to hold the cash associated with Tourism Product Development, Marriott parking deck maintenance, and Great Wolf conference center debt service. The detailed budget sheets still show hotel/motel tax activity in the General Fund since the accounting department has not yet completed the conversion to the new fund.
7. Estimates for this fiscal year ending June 30, 2024 were updated to reflect transactions that have occurred since the beginning of budget preparation in April.



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## Budget Introduction

Mayor and City Councilmembers,

This document contains the proposed fiscal year 2025 budget for the City of LaGrange, Georgia. The budget represents our commitment to prudent fiscal management, efficient service delivery, and improving the quality of life for our citizens. Although this budget establishes short-term, one-year funding, each annual budget has long-term implications for maintaining the fiscal condition of the city. The proposed budget maintains a zero millage property tax rate and recommends only moderate electric and sanitation rate increases necessary to recover additional costs associated with these services. Once adopted by the Mayor and City Council, the budget establishes the direction for all programs and services for the upcoming fiscal year.

## Budget Challenges

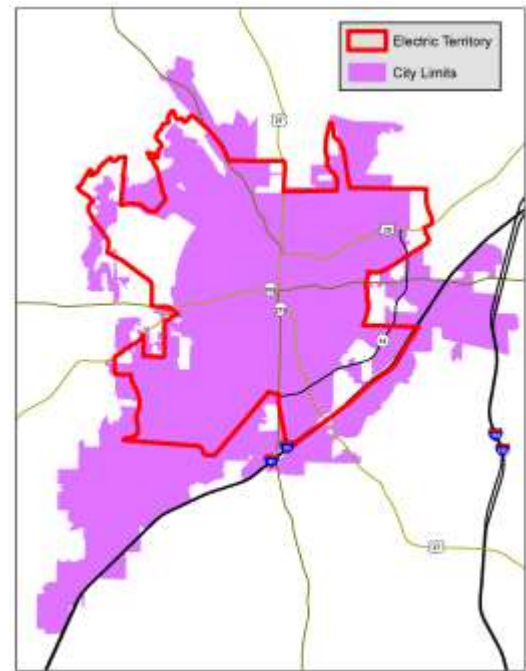
1. **Funding Sources for the General Fund.** The primary revenue sources under the control of the Mayor and Council are enterprise rates, fees, and property taxes, with other revenue sources, such as sales tax, heavily dependent on economic activity. Enterprise revenues are limited somewhat by market forces and the City's assigned service territory, as further discussed below. The last four fiscal years were a period of significant consumer and government spending associated with COVID, which raised revenues and masked growing General Fund expenses. Moving forward, large federal grants from CARES and ARPA are no longer available, and consumer spending is projected to slow in the latter half of 2024.
 

*"The US economy started 2024 on a softer note than anticipated as elevated inflation and interest rates continued to weigh on the economy. While we do not forecast a recession in 2024, we do expect consumer spending growth to cool further and for overall GDP growth to slow to under 1% over the Q2 to Q3 2024 period." - The Conference Board May 2024*
2. **Limited Electric Territory.** As the city grows through annexation and requires increased governmental services, our electric territory and associated revenue are restricted by the Georgia Territorial Electric Service Act of 1973. The Newman tract, Millcreek, and Hills and Dales are large areas of undeveloped land remaining in our territory, and we are also

allowed to compete for large loads over 900 kilowatts in size, but growth in areas around the interstate and on the periphery of the current city limits is outside of our assigned service territory. This situation creates some inequities between the receipt and payment for city services.

3. **Loss of Jindal Films.** With the closing of Jindal Films, originally Mobil Chemical, the City lost its largest electric customer representing 9.2% of sales. Jindal also was a large natural gas user at 3.4% of sales. Total margins to the City's utility from this customer are approximately \$2.5 million.

We have added new customers like Publix, but in comparison, this large grocery store is only 0.5% of electric sales, and it takes three large apartment complexes to equal the water and sewer billings of Jindal.



4. **Inflation.** While inflation has moderated since its peak at the end of 2022, we are still experiencing higher prices and long delays in material deliveries. For example, the transformers needed to serve the new Commerce Avenue apartments were due in April but then delayed until October requiring us to find other units at three times the cost. Similarly, our MEAG solar project continues to experience delays due to added costs and may ultimately be cancelled.



5. **Plant Vogtle.** The Plant Vogtle expansion project began in 2007, and units 3 and 4 are now commercially operational and expected to generate around 12% of the City's electricity needs carbon-free and at very low variable costs (the price is negative after the application of 1.8 cent per





kilowatt-hour federal production tax credits). However, the fixed costs associated with these new units have not been fully rolled into electric rates. Since 2005, fixed costs for electric generation have increased \$15.3 million with only \$10.6 million in corresponding rate increases, leaving a **\$4.7 million shortfall** excluding increases in other cost categories. The budget proposes increases in electric rates to maintain transfers to the General Fund and ensure recovery of Electric Fund expenses from the Plant Vogtle expansion.

6. **Sanitation Fund.** For many years, large item trash pickup, yard clipping collection, and recycling center expenses have been paid through the General Fund. This means that sales taxes, utility contributions, and other General Fund revenues were paying for these services. To avoid unintended subsidization and to better understand the full cost of providing all sanitation services, it is important that these expenses be included in the Sanitation Fund. The impact is **approximately \$1.5 million**, which will require increases in fees to fully recover. The good news is that this change provides needed relief to the General Fund.

### Advantages and Opportunities

1. **Jindal Building.** There is much interest in the Jindal building from a potential data center and advanced manufacturing customers. It is possible that a new customer will be operating in the facility before the end of the coming fiscal year. The addition of a large utility customer in this building would provide substantial financial benefit for future budgets.



2. **Property Taxes.** The City began the elimination of property taxes in 1995 with the abandonment of its school system charter, with the final half mil eliminated a few years later, leaving the General Fund dependent on less stable funding sources. The vast majority of municipalities rely on property taxes as a reliable source of funding for public safety and other traditional government functions.

The City of Thomasville, another MEAG city with no property taxes, mentions this issue in its last budget (see below). The Maintenance and Operations (M&O) property tax in Carrollton is 4.086 mils, Newnan is 2.75, Griffin is 6.254, Cartersville is 2.91, Covington is 6.256, West Point is 8.104, and Hogansville is 7.95. Should LaGrange wish to levy a property tax in the future, each mil is currently estimated to bring in \$1.7 million.

*"The City of Thomasville began the elimination of property taxes in 1998, with the final tax - a fire tax - eliminated in 2012. Since that time, there have been no property taxes levied for city governmental services. This has left our General Fund without a dedicated funding source outside of transfers from our Electric Fund, and that is something that we must correct in order to provide the services that our community expects from the City of Thomasville. Nearly 70% of Thomasville's General Fund is designated for Public Safety expenses... There is no question as to how important Public Safety is to our community, but it is an expense to our community that currently does not have a designated funding source and is instead primarily provided for with revenue from our Electric Fund... Without adjusting rates for all utilities, pressure to the Electric Fund will continue to grow, which cannot continue. In order to prepare fiscally for the future, important decisions are at hand both in terms of future funding and current rate structures." - Fiscal Year 2024 budget*

3. **Competitive Enterprise Fund Rates.** While City budgets are heavily dependent on utility fund transfers from electric, natural gas, water, sewer, and telecommunications operations, there is fortunately significant head room available to raise rates and still remain very competitive versus other utility providers. Sanitation fees are also low relative to other public and private providers versus the types of service provided (i.e., garbage, trash, large item, yard waste, and recycling center).

Thank you for the opportunity to present this proposed balanced budget for the City of LaGrange. The budget reflects the hard work and dedication of every department and employee to remain accountable to our citizens.

Respectfully Submitted,

Patrick Bowie  
City Manager

## LaGrange City Government



*Broad Street - 1889*

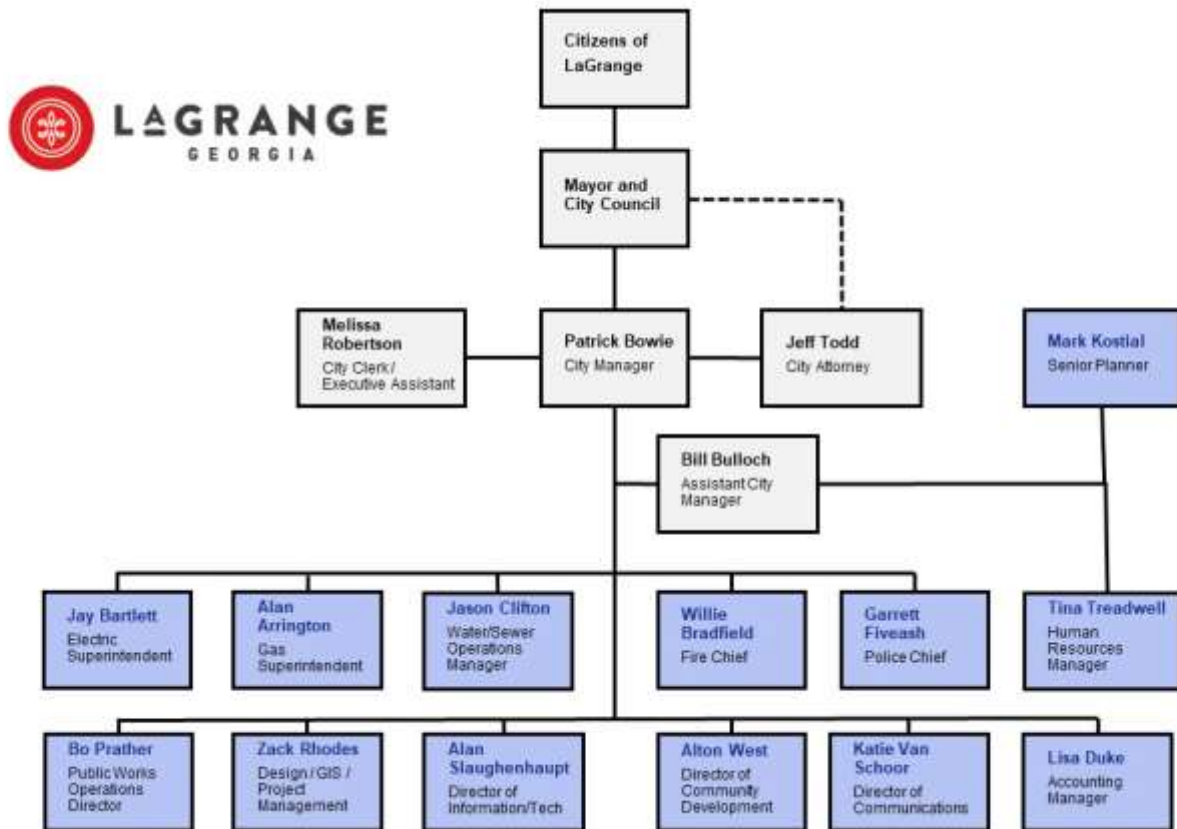
The City of LaGrange was incorporated by an act of the General Assembly of Georgia in 1828. The City operates under a council-manager form of government. Under this type of government, the city council provides the primary policymaking role, and an appointed city manager provides the primary executive role. It combines the strong political leadership of the elected mayor and council with the strong managerial experience of an appointed local government manager. The council-manager form of government was developed in the early 1900s by reformers who envisioned a more business-like approach to municipal government. Thus, the structure of a municipality operating under the council-manager form of government is similar to the structure of a corporation.

The LaGrange City Council is made up of six council members, three elected from each of the city's two districts. The mayor is elected at large. Each member serves a four-year term. The city manager, who is appointed by and reports to the mayor and city council, serves as the chief executive and is charged with the implementation of city council adopted policies and directives and the day-to-day operations of the city.

The city manager is responsible for hiring department managers to oversee the various functions of the local government. The departments provide a range of both traditional governmental services and enterprise services to over 31,000 residents (census.gov) within the corporate limits of LaGrange and some utility and mutual aid services to citizens in unincorporated Troup County and beyond.

Traditional governmental services include general administration, police and fire protection, code enforcement, parks, and construction and maintenance of city streets and sidewalks.

Our city's enterprise services include electricity, water, wastewater, solid waste, natural gas, the Sweetland entertainment venue, and telecommunications including internet access.



*Organizational Chart*

As a part of its overall community and economic development initiatives, the City works through the LaGrange Development Authority and Development Authority of LaGrange, the Downtown LaGrange Development Authority, Downtown LaGrange Development Authority - Sweetland, and Visit LaGrange, a Destination Marketing Organization that receives hotel motel tax dollars.

## Vision, Mission and Motto

Our Vision, Mission, and Motto answer the questions about who we are, what we value, and where we're going. These clearly understood and communicated messages help us to perform better as an organization and allow us to more effectively evaluate and prioritize budgetary requests.

### VISION

LaGrange as a safe, enjoyable, and efficient place to live and work.



### MISSION

The City of LaGrange will satisfy our customers and citizens by providing responsive and effective services, and well maintained public infrastructure, which add value to our community.



### MOTTO

Leaving LaGrange Better  
Than We Found It.



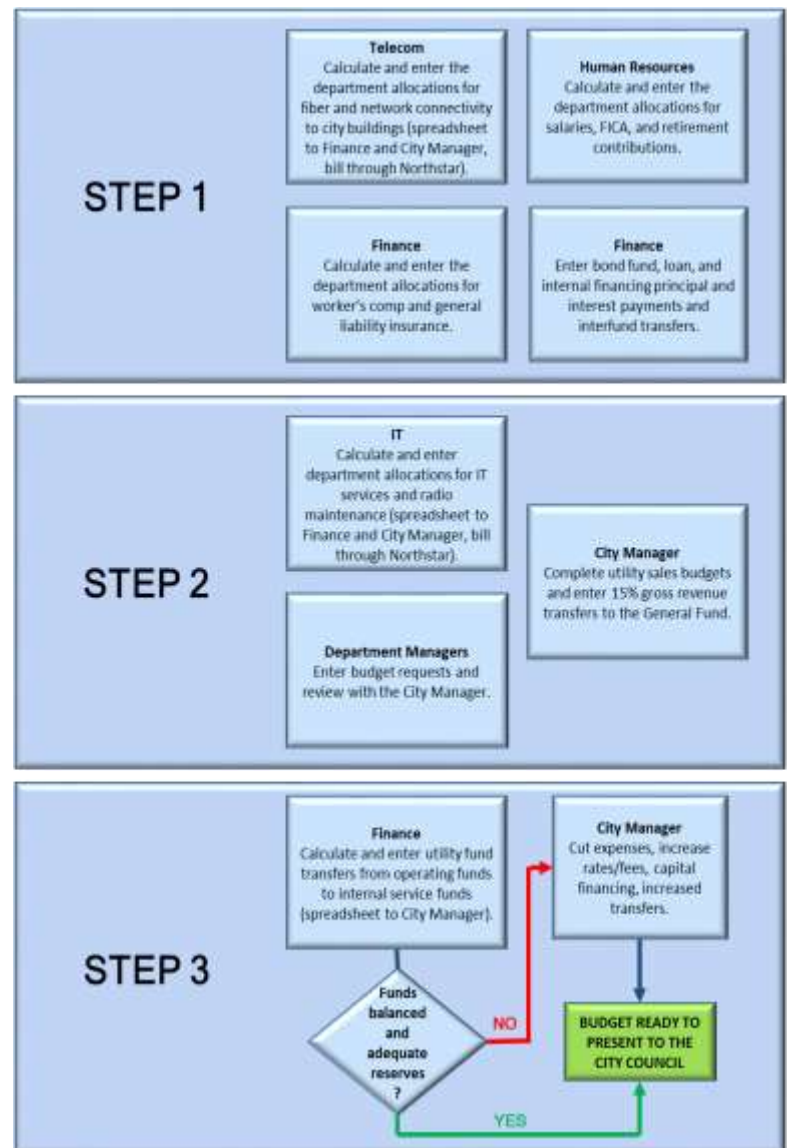


## Budget Process and Timeline

The City of LaGrange budget serves as a policy document, financial plan, operational resource, and communication guide. Each of these elements helps to describe what we have done and what we plan to do to meet the needs of our citizens and customers. Beginning in April and culminating in June with Mayor and City Council adoption, the following steps are used to create the fiscal year budget, which is effective on July 1 of each new fiscal year:



1. By April 1, department managers submit estimates for remaining expenses during the current fiscal year and requests for operational and capital items for the next fiscal year.
2. The City Manager, Assistant City Manager, Accounting Manager, and Purchasing Agent meet with each department during April to review, organize, and prioritize the requested budget items.
3. The City Manager balances the budget through spending cuts, capital financing, increased enterprise fund transfers, and proposed revenue increases.
4. During the last scheduled work session in May, the City Manager, with support from department managers, presents a



proposed balanced budget to the Mayor and Council for consideration and comment. During the City Council meeting later that evening, there is a call for a public hearing on the budget.

5. During the first scheduled meeting in June, the Mayor and City Council hold a public hearing to receive comments and conduct a first reading of the proposed budget ordinances. A copy of the proposed budget is made available to the public and news media. Legal notices and advertisements are distributed as required by law.
6. During the last scheduled meeting in June, the Mayor and City Council adopt the final budget including any requested modifications made during the steps above.
7. As needed, budget amendments are brought to the Mayor and City Council for approval during the fiscal year.

## Proposed Budgetary Goals and Policies

### 1. Legal and Regulatory Standards

Budgetary procedures will conform to federal and state law, generally accepted accounting principles (GAAP), and Mayor and City Council priorities.



### 2. Priorities

Budget priorities are established by the Mayor and Council through formal and informal communications with the City Manager. Essential services related to public health and safety will receive first priority in funding.



### 3. Balanced Budget

Each operating fund will be balanced so that budgeted annual recurring revenues are equal to or greater than budgeted annual recurring expenses including debt service. One-time revenues will not be used to fund recurring expenditures. Prior year budgeted amounts associated with encumbered capital items and projects will be rolled into the next fiscal year.



### 4. Capitalization and Debt Funding

Expenditures will be allocated between operating and capital accounts according to the City's Capitalization and Depreciation Policy for Capital Assets. Large capital items and projects will be depreciated and may be debt funded to spread expenses over the life of the asset and prevent an undue burden on current rate payers.



### 5. Service Rates and Fees

Rates and fees for services that benefit specific users shall be established at levels that recover the full costs to provide the services. Failure to set rates and fees appropriately may result in revenue shortfalls, unintended subsidization of private beneficiaries,





overcharging, lack of transparency, and public perception that fees are set arbitrarily. In addition, the lack of regular full-cost analyses prevents department managers and the Mayor and City Council from knowing the actual cost of providing various services to the public.

## 6. Debt Management

Debt financing of large capital items or projects may be used when: 1) Future users will benefit from the expenditure, 2) The expenditure cannot be reasonably financed on a pay-as-you-go basis from anticipated revenues, and 3) Debt service will not create an undue burden on customers or taxpayers.



Debt will not be used to fund recurring operating expenses. The City may use interfund loans rather than outside debt instruments to meet short-term cash flow needs or to finance capital improvements if excess reserves are available. Lease purchase financing may be used when the cost of borrowing, reduced maintenance, or other factors make it in the City's best interest.

## 7. Enterprise Transfers to Governmental Funds

The general government "transfer" from enterprise funds is an appropriate payment for shared overhead, to provide in-lieu of franchise tax revenue, and to contribute a "dividend" to the owners of the system.

To protect the financial health of enterprise funds and ensure adequate reinvestment in infrastructure, the transfer amount should be between 10% and 15% of gross operating revenues. According to recent American Public Power Association ("APPA") survey data, the average large municipal utility contributes 6.9% to its general fund. The average among Georgia municipal utilities is 14.6%.

Florida HB 1277 provides that a municipality that generates revenue from the provision of utility sales may not use more than 10 percent of the gross revenues generated from such services to fund or finance general government functions.

## 8. Reserves / Fund Balance / Working Capital

Reserves are necessary to provide financial stability and reliable delivery of services to customers and citizens. Economic downturns, weather fluctuations, natural disasters, and the loss of large utility customers are just a few examples of events that can impact cash flow and strain the City's budget.



The Government Finance Officers Association (GFOA) recommends a minimum of two months or 16.7% of expenses be maintained in governmental fund reserves with a maximum of six months or 50%. The City's targeted governmental fund balance is three months or 25% of annual expenditures with excess reserve amounts to be made available as a low cost funding source for one-time expenditures such as capital outlays.

For enterprise funds, which have revenues that can be very volatile due to weather fluctuations, changes in customer behavior, and the loss of large users, the City's targeted working capital is five months or 42% of expenses. Excess reserve amounts will be made available as a low cost funding source for one-time expenditures such as capital outlays.



## 9. Competitive Employee Compensation

In order to attract, retain, and motivate the employees needed to operate the City, it is necessary to offer a competitive salary and benefits package. This objective is even more critical in today's tight labor market.



## Budgetary Funds

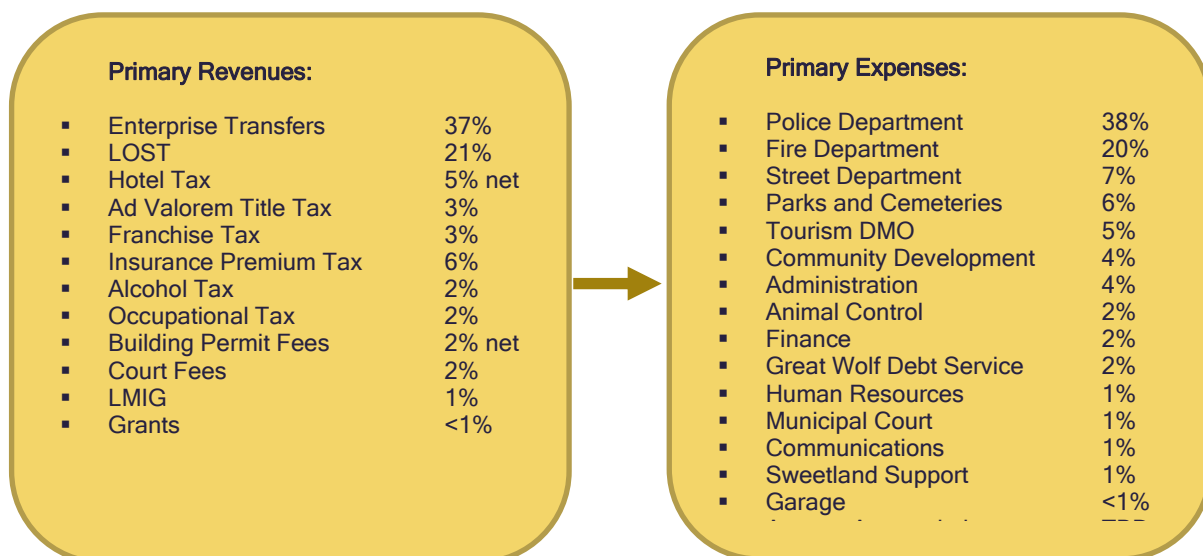
Financial reporting treats our local government as a collection of separate funds rather than one single entity. For this reason, government budgets are prepared using the fund structure. The Governmental Accounting Standards Board (“GASB”) establishes this financial reporting structure for government entities and divides funds into two categories, Governmental and Enterprise. The City of LaGrange adheres to these guidelines for financial reporting and budgeting purposes. A total of 1243 separate general ledger accounts are involved in the budgeting process.

### Governmental Funds

These funds account for the core functions and operations of the municipality. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting and budgeting (revenues are recognized when they are “measurable and available”). Expenditures are recorded when the related fund liability is incurred.

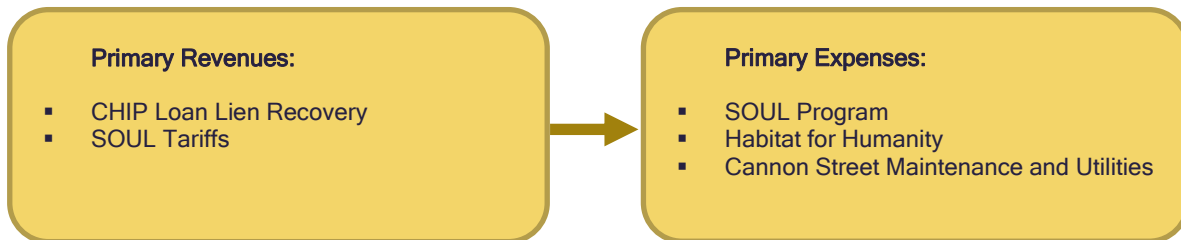
#### ▪ General Fund

The chief operating fund of a municipal government. Every local government is required to have a general fund to account for the primary governmental services provided to the community.



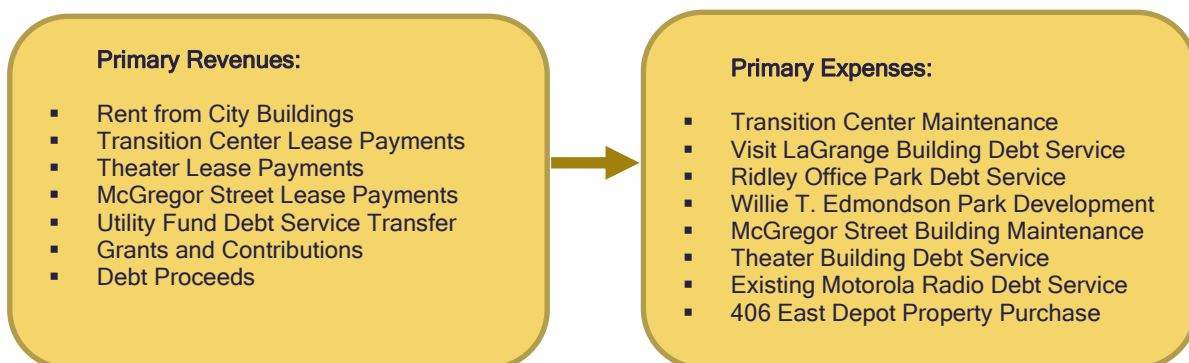
### ▪ Community Development Fund

Revenues and expenses associated with housing initiatives, grants, and programs.



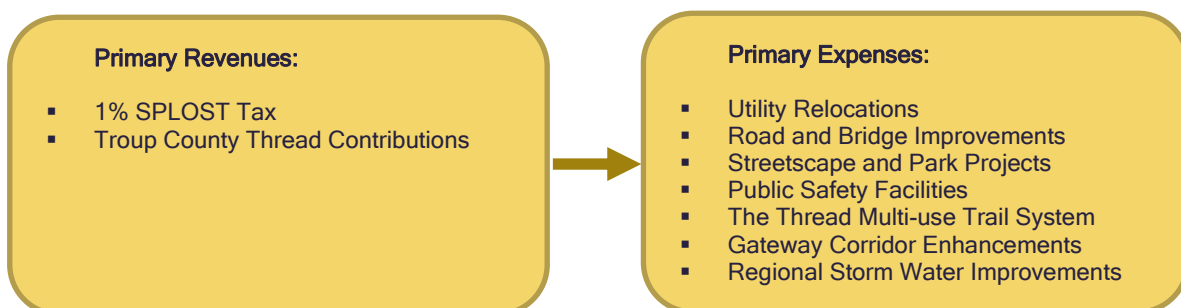
### ▪ General Capital Improvements Fund

Revenues and expenses for capital projects associated with general government capital projects and other non-traditional operations.



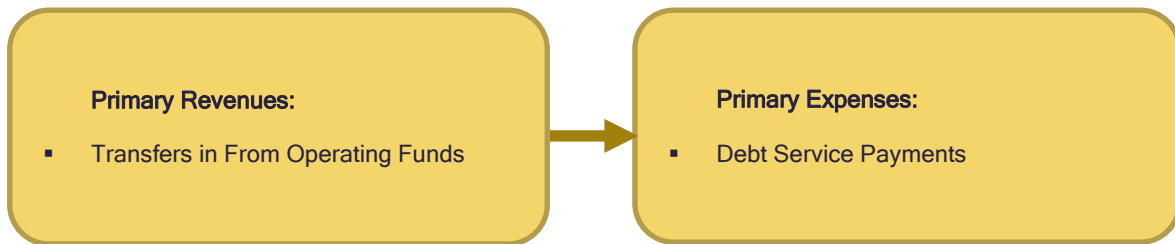
### ▪ SPLOST Funds

Revenues received from the collection of 1% voter approved Special Purpose Local Option Sales Taxes and the expenses associated with the specifically designated capital projects.



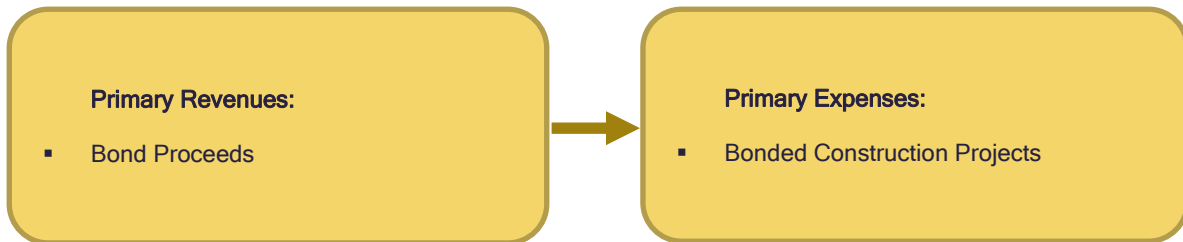
- **Bond Sinking Funds.**

These funds receive payments from operating funds necessary to make associated debt service payments on bonds. Current bond sinking funds include Water and Sewer, Gas Authority, and Ridley Office Park.



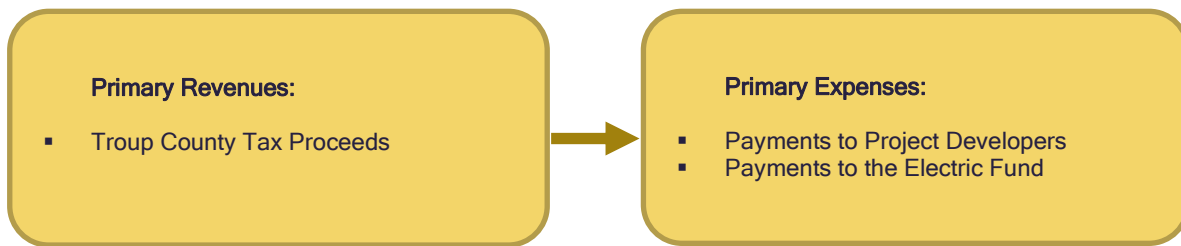
- **Various Construction Funds**

These funds receive the proceeds from bond issues and account for capital project expenses through completion and are not included in the budgeting process. There is currently one construction fund being utilized for the 2021 Water and Sewer revenue bonded projects.



- **Tax Allocation District Funds**

These funds are used to receive and distribute tax collections associated with tax allocation districts ("TADs"). Current TADs include Mill Creek Station, LaGrange Mall, and the Marriott. The Marriott is a unique TAD in that the project was funded by the Electric Fund and not by the developer in a "pay as you go" format.

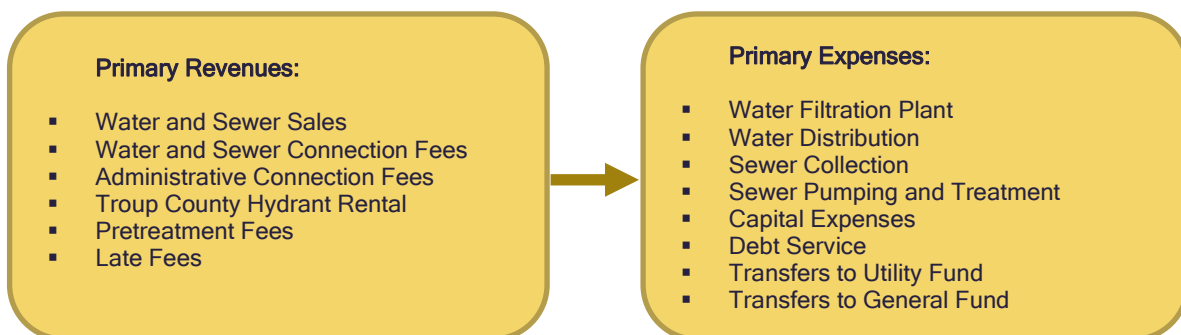


## Proprietary Funds

Proprietary Funds, sometimes referred to as enterprise or utility funds, are used to account for the activities of the City that are similar to those often found in the private sector. Proprietary funds are those funds where the City charges rates and fees in order to recover costs. All assets, liabilities, equities, revenues, expenses, and transfers relating to the City's business and quasi-business activities are accounted for through proprietary funds which are close to 70% of the City's total budget.

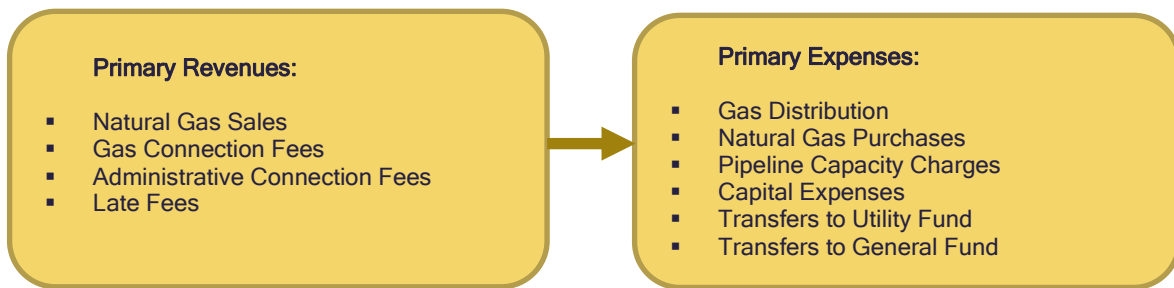
### ▪ Water and Sewer Fund

This fund is used to account for revenues and expenses related to the provision of water and sewer services to retail customers in Troup County and wholesale water service to the cities of Greenville, Hogansville, and West Point.



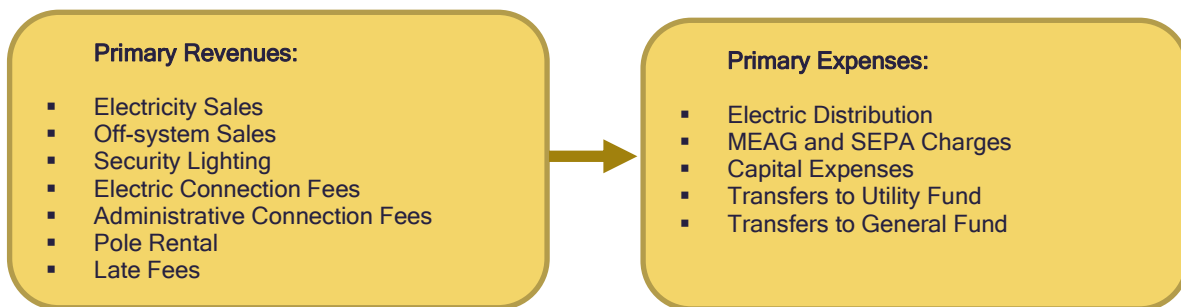
### ▪ Gas Fund

This fund is used to account for revenues and expenses associated with the City's natural gas transmission and distribution systems. Gas is distributed throughout Troup County and transported to the cities of Grantville and Hogansville from connections to two interstate pipelines, Southern Natural Gas Company and Williams Transco.



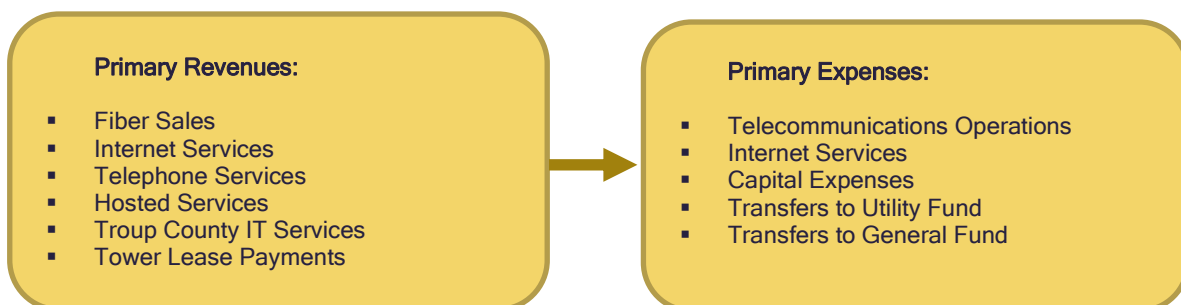
#### ▪ **Electric Fund**

This fund is used to account for revenues and expenses associated with the City's electric distribution system. Generation and transmission facilities are provided through our Power Sales Contracts with MEAG Power and the Southeastern Power Administration.



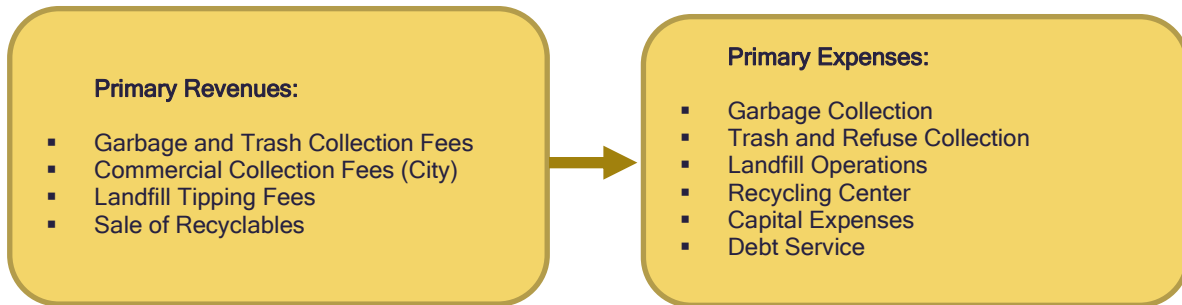
#### ▪ **Telecommunications Fund**

This fund accounts for the revenues and expenses associated with the provision of Internet, phone, and fiber services to both external and internal customers throughout our community. Internet connections are maintained with several major providers.



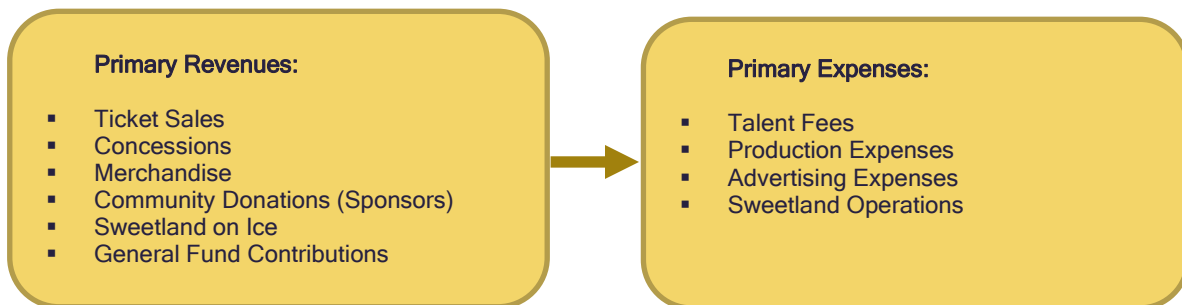
#### ▪ **Sanitation Fund**

This fund is used to track the revenues and expenses associated with providing sanitation services within the city of LaGrange and operating a Subtitle D landfill.



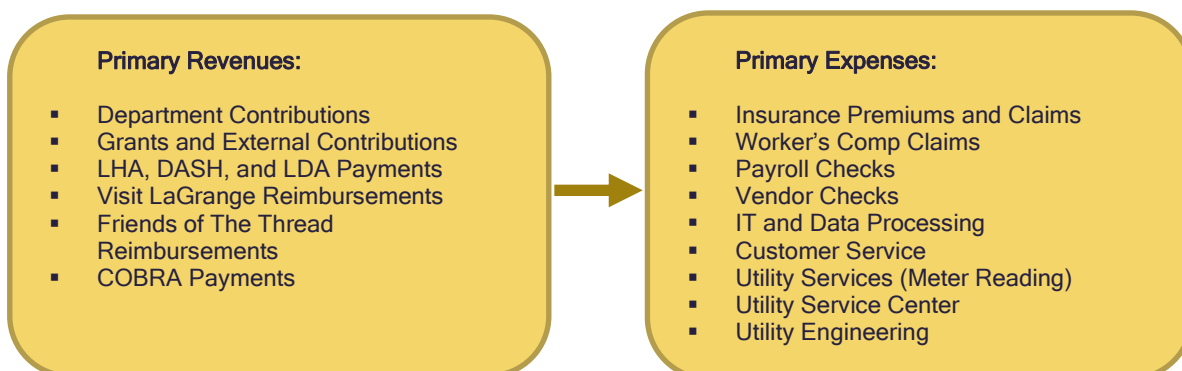
#### ▪ Sweetland Fund

When the City began operating the Sweetland Amphitheater, this fund was created to track the associated revenues and expenses.



#### Internal Service Funds

These funds are used to account for internal city-wide expenses. The funds balance contributions from the departments against expenses incurred by the departments for services such as health insurance, property and casualty insurance, payroll processing, utility overhead, radio and data processing support, and A/P check writing.

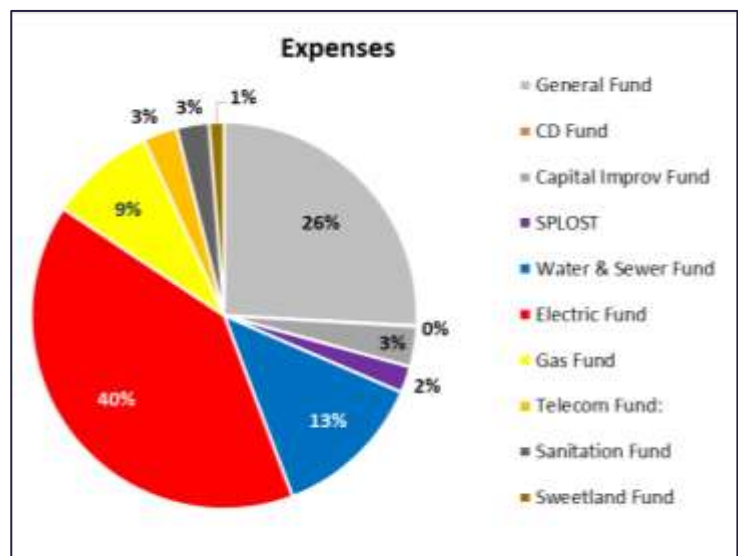




**City of LaGrange  
Budget Summary  
Operating Funds**

	<b>FY 2025 Budget</b>	<b>FY 2024 Estimates</b>	<b>FY 2023</b>	<b>FY 2022</b>	<b>FY 2021</b>
Total Revenue	\$164,474,184	\$156,141,353	\$162,261,352	\$141,713,180	\$130,039,833
Total Expenses	\$163,732,779	\$148,326,872	\$152,511,094	\$138,220,181	\$122,895,462
Net Income	\$741,405	\$7,814,481	\$9,750,258	\$3,492,999	\$7,144,371
Working Capital as of April 30, 2024		<u>\$64,736,808</u>			
Revenue Estimates May 1 to June 30, 2024		\$20,078,312			
Expense Estimates May 1 to June 30, 2024		\$19,846,607			
Reduced PGA/PPA Liability Through June 30, 2025	\$1,673,777				
Working Capital Year-End	<u>\$67,383,695</u>	<u>\$64,968,513</u>	<u>\$64,259,338</u>	<u>\$55,296,480</u>	<u>\$53,554,956</u>
Working Capital as % of Total Expenses	41%	44%	42%	40%	44%

- Enterprise funds comprise 69% of the total budget versus 31% for governmental funds.
- Working capital for the combined operating funds sits at approximately five months of operating expenses, which is above the 25% target for governmental and at the 42% target for enterprise funds.

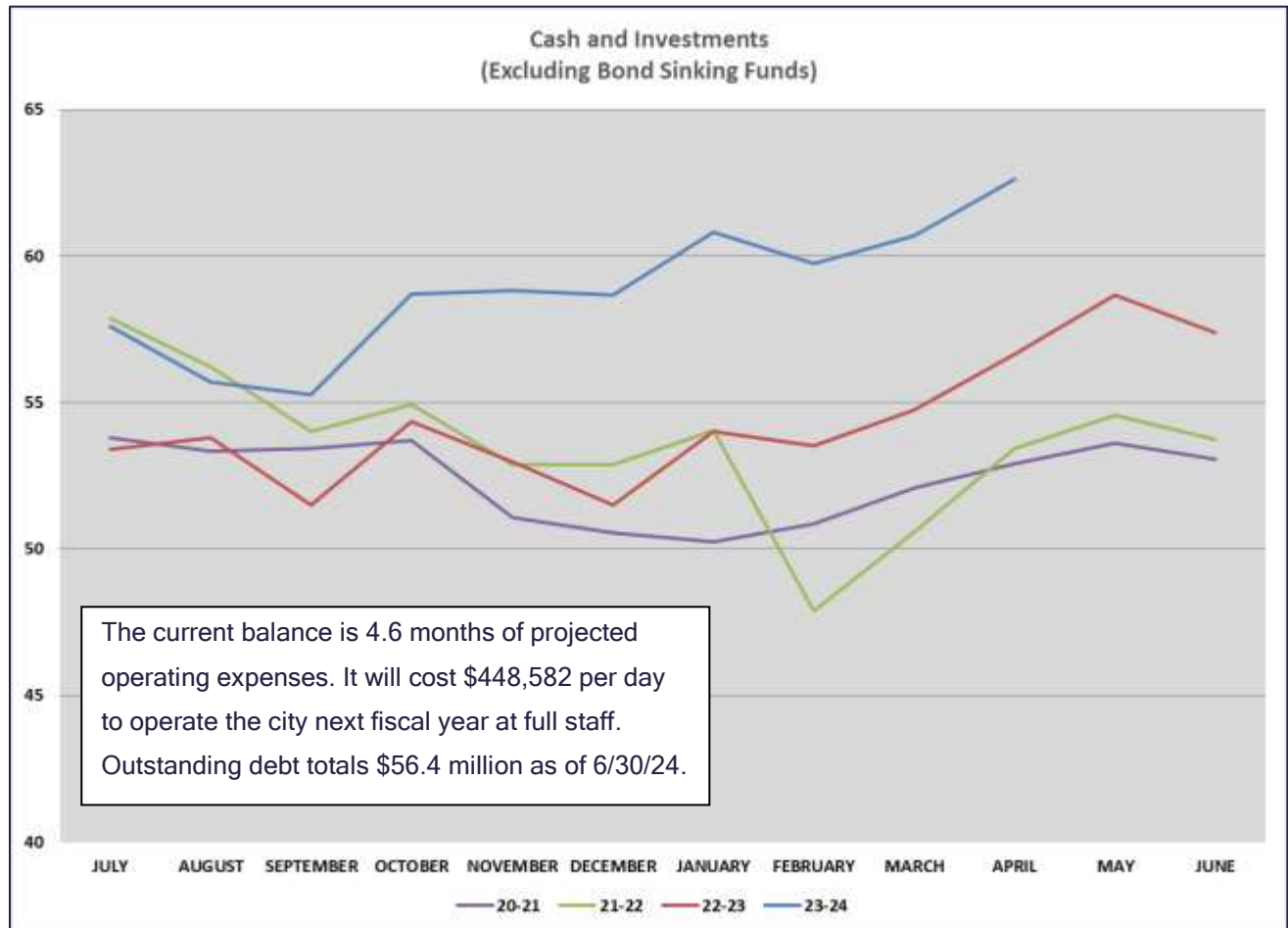


Net income has ranged from 2.5 to 6.0% with steadily increasing cash over the past four fiscal years. The budget shows a decline to 0.5% but with an overall improvement in working capital due to the following primary factors:

1. Large number of vacancies in the Police and Fire Departments and smaller numbers throughout other departments. The budget includes funding for full staff. At the time of budget preparation, there were 33 open positions.
2. Sales taxes, hotel/motel taxes, water and sewer connection fees, and building permits were elevated due to high economic activity in our community over the past few years.
3. SPLOST project delays associated with the Thread, Ridley Lake, and Lincoln Street have allowed for cash balances to build in anticipation of these projects getting underway.
4. There is a two month lag between changing natural gas and electric fuel costs and changes in billed Purchase Gas Adjustment ("PGA") and Purchased Power Adjustment ("PPA"). When prices are very volatile, the balances in these accounts can swing substantially. The recent change in the PGA balance was from \$2.1 million under collected to \$2.0 over collected, and the PPA change was \$3.5 million under to \$1.8 million over.
5. The Group Health Fund has transitioned from a negative balance to positive \$2 million due to the efforts of our new insurance broker, Strongside Solutions.



6. CARES/ARPA grant funds totaling \$10.7 million flowed into the General Fund.



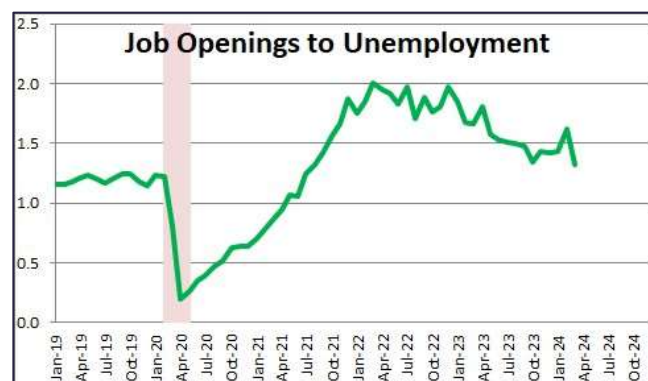
## Personnel Expenses

Personnel expenses represent a large share of the City's annual budget as shown in the table below. It is important to note that there are vacancies throughout the year, particularly in the Police and Fire Departments, which represent over \$2 million in personnel related costs. Budgeted amounts are based on total allocated positions.

	FY 2025 B (full staff)	FY 2024 E (33 vacant positions)	FY 2023	FY 2022	FY 2021
City Wages	\$30,551,372	\$28,263,091	\$27,023,963	\$26,277,641	\$25,594,346
City Benefits	\$13,589,845	\$12,759,114	\$12,392,694	\$12,393,318	\$10,999,968
Total	\$44,141,217	\$41,022,205	\$39,416,657	\$38,670,959	\$36,594,314
Benefit % of Wages	30.8%	31.1%	31.4%	32.0%	30.1%
As a % of General Fund Expenses	62.8%	61.2%	54.1%	54.4%	59.6%
As a % of Enterprise Fund Expenses	13.9%	13.0%	12.9%	14.3%	15.0%

## Salary Adjustments

- The proposed budget contains 5% merit raises for employees meeting the required performance standards. Approximately 11% of City employees are at maximum pay for their positions and will not receive the full merit raise amount.

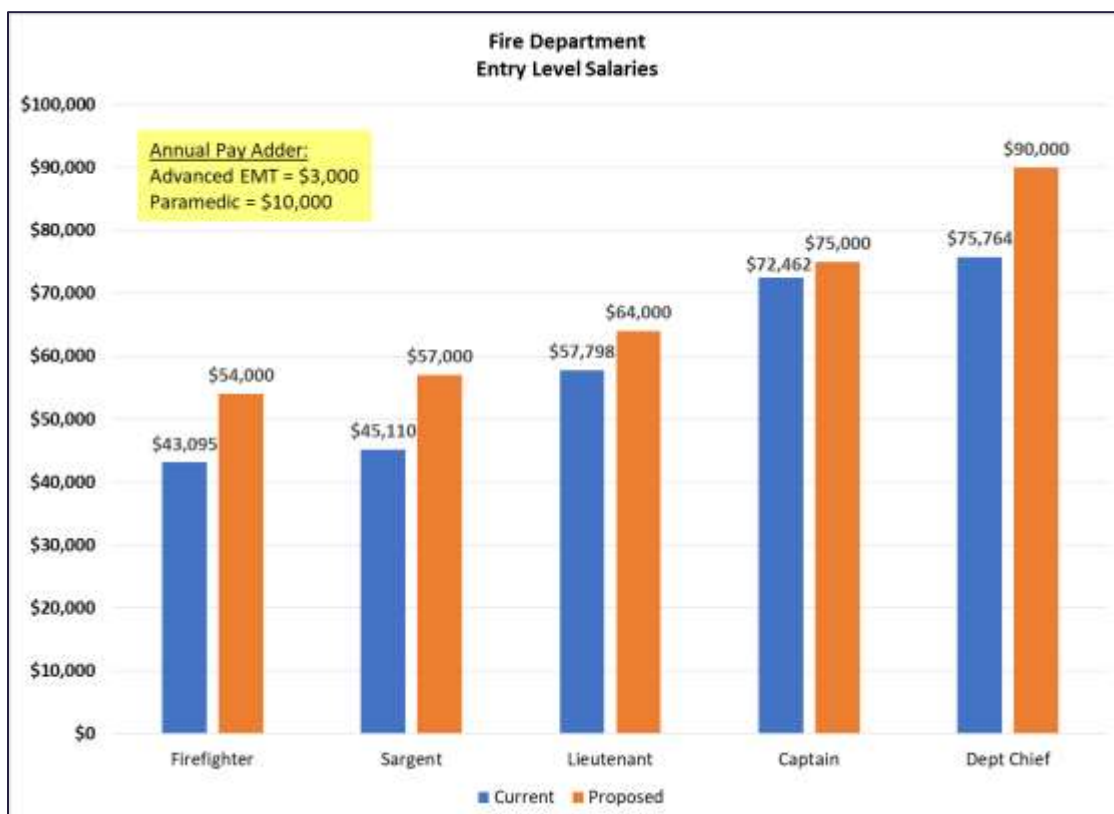


U.S. Labor Department

- It is recommended that pay ranges be increased by 3% as a cost of living adjustment. This is slightly above the 2% included in the last three budget years and slightly below the 3.4% 2024 CPI rate as shown in the graph. Approximately 15% of employees are currently at minimum pay for their positions.

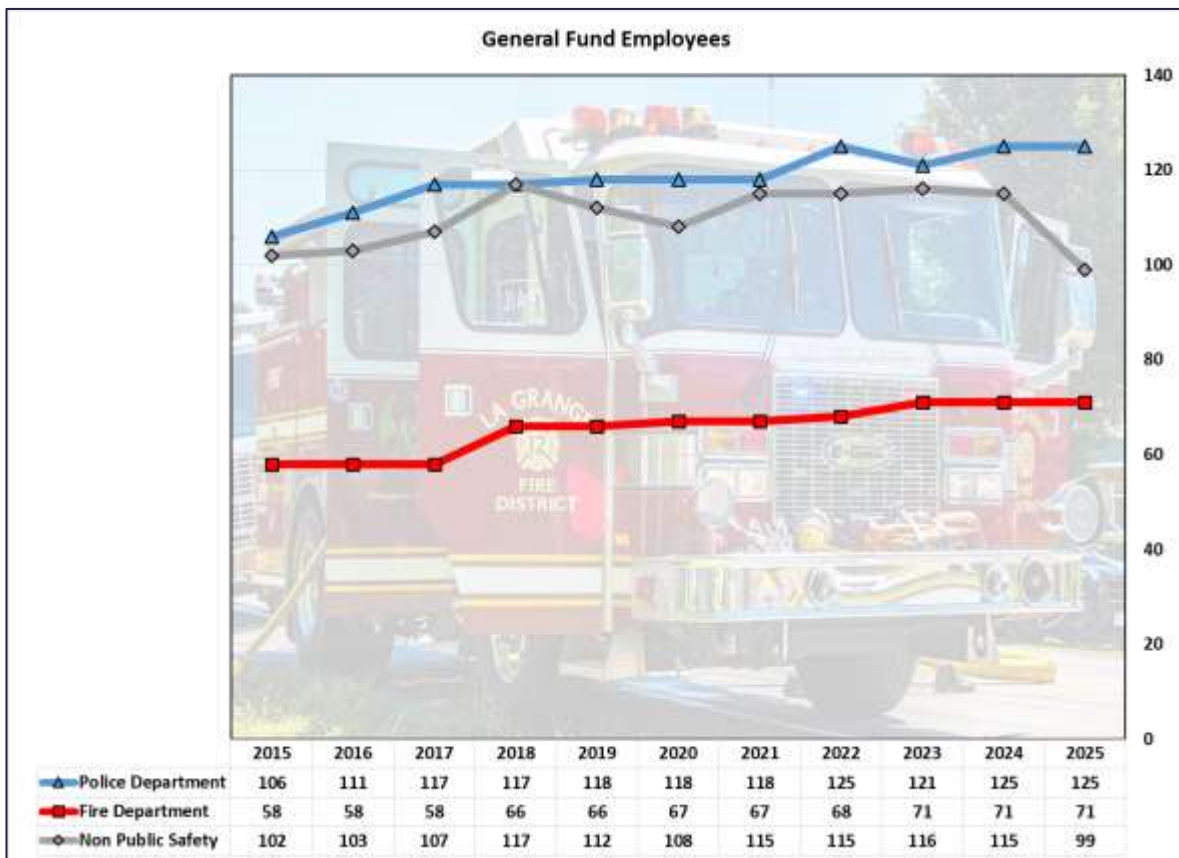


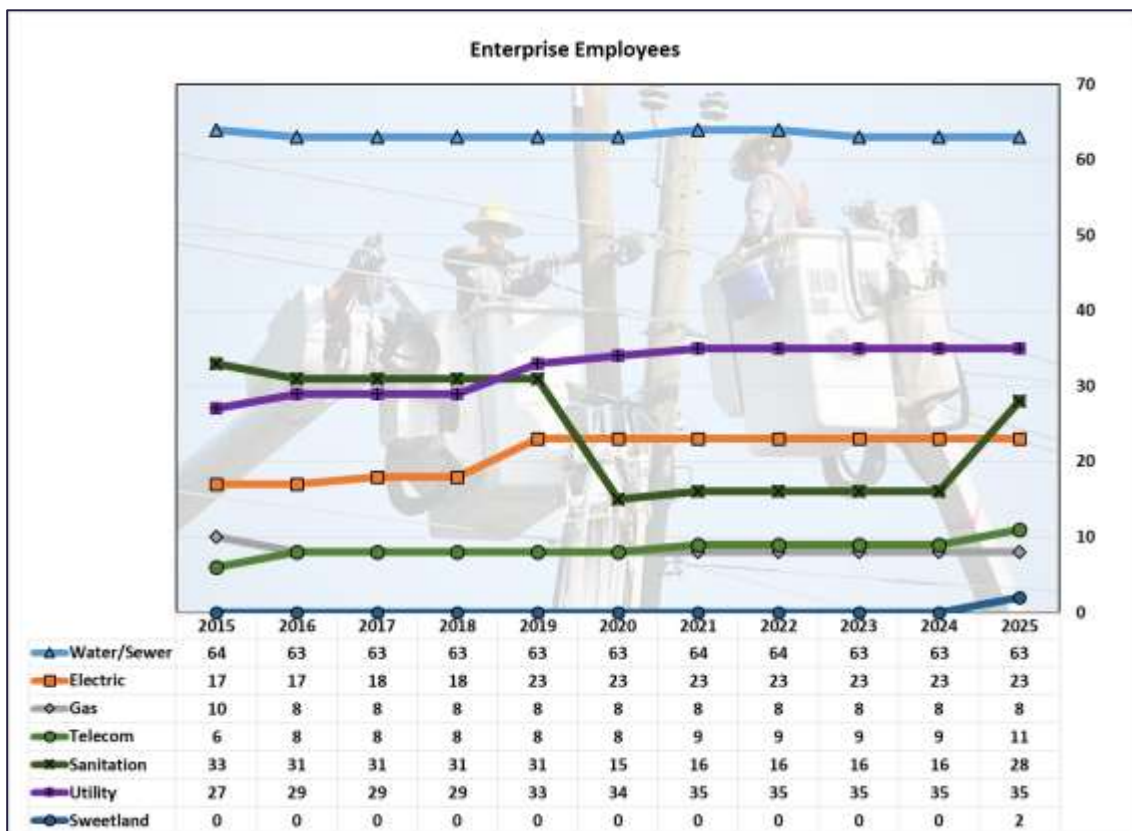
- As requested by the Mayor and City Council, the pay structure in the Fire Department has been updated to be competitive with other nearby jurisdictions. Cities surveyed include Newnan, Carrollton, Fayette County, Peachtree City, Griffin, Spalding County, and Columbus. The budget proposes \$402,500 in additional fire department salaries along with corresponding increases in benefits. The chart below shows the change in entry level pay for each position. Because senior employees are already above the new minimums and to avoid wage compression, each employee will be raised to the greater of the new minimum or a 7.5% increase.





The charts below show the number of city employees over the past eleven years.





The proposed budget maintains the same staffing level as in the previous budget. There are some changes in departmental assignments to more accurately align employee expenses with the services they are providing, but the employee total remains the same. Below is an explanation of the personnel changes and departmental requests for employees that are not included in the budget.

### Eliminated Positions

- **Utility Director.** The City Manager is currently performing these duties, so this position has been eliminated from next year's budget. The savings to the City in salary and benefits is in excess of \$250,000.
- **Assistant Municipal Court Judge.** This position has been excluded from next year's budget. These duties are being performed by the Municipal Court Judge. The salary of the judge was increased, as agreed, to compensate for the additional duties and time.

## Reassigned Positions

- **Sweetland.** The Sweetland Director and Operations Manager have been moved from the General Fund to the Sweetland Fund to more accurately account for the cost of operating this facility.
- **Sanitation Trash Collection and Recycling.** Ten employees associated with collecting curbside yard waste, trash disposal, and operating the recycling center have been moved from the General Fund to the Sanitation Fund to more accurately account these costs.
- **Director of Information and Technology.** This position has been moved from the General Fund to the Utility Fund in order for the expense to be allocated across all Departments as part of IT Services.
- **Streets and Sanitation.** When the City eliminated its commercial sanitation operation in fiscal year 2020, two employees were moved to vacant positions in the Street Department even though they were performing duties related to sanitation services. These employees have been moved back into the Sanitation Fund. The Street Department has been two employees short since fiscal year 2020.
- **Human Resources.** The Human Resources Manager and her staff have been moved from the Administrative to the Human Resources Department within the General Fund. These employees were rolled into an administrative assistant pool in 2007 but never moved back to Human Resources when the pool was dissolved.
- **Director of Communications.** The Director of Communications has been moved from the Administrative to the Communications Department of the General Fund with the rest of her staff.
- **Design/GIS Specialist.** This position formerly reported to the Director of Utilities and performs various GIS and IT duties for the City and also for Troup County under our services agreement. This employee has been moved from Utility Engineering to the Data Processing Department of the Utility Fund.

## Added Positions

- **Two Telecommunications Fiber Optic Technicians.** Until this year, the City used Utilitech, a fiber contractor with three personnel and equipment, to complete all new fiber installations and perform various maintenance and repair functions. Utilitech has

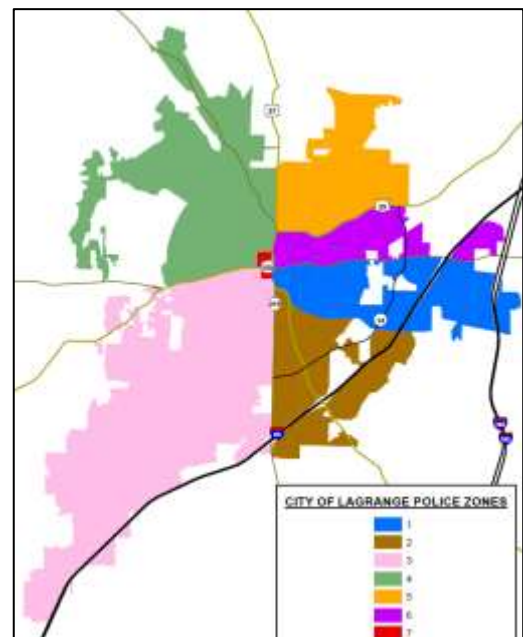


dissolved, and no other equivalent contractors are available in this market, so it is imperative that we hire the employees needed to maintain and grow our telecommunications business.

- Contractor expenses have averaged \$320,000 per year over the last five years.
- Two new City employee costs are projected at \$212,000 per year with benefits.
- Equipment, purchased at \$150,000, amortizes at around \$20,000 per year.
- Fuel and maintenance on equipment is estimated at \$10,000 per year.
- Total expenses for the new employees and equipment will be \$242,000 per year.
- Savings for the new arrangement are estimated at \$78,000 per year.

### Requested Positions - Not Budgeted or Funded

- **Four Additional Police Officers.** The Police Chief requested another four officers in order to add one per shift. Each shift currently has two sergeants and seven officers, one officer for each zone. When short-handed, the zones are not adequately covered, so the additional officer would provide redundancy. The request has been delayed due to the large number of current vacancies and tight budget. It will be reconsidered at a later date when the department is fully staffed. The estimated cost of these positions with benefits, excluding vehicles and equipment, is \$312,000 per year.



- **Director of Finance (CFO).** Our auditor, Mauldin & Jenkins, is completing a special audit and review of our Finance Department. One of the tasks was to evaluate the staffing level needed to effectively perform all of the required functions of the department, many of which were performed by the prior city manager. Preliminary feedback indicates that a Director of Finance position will be recommended. There are few cities of LaGrange's size and complexity that do not have a certified public accountant in this position to oversee risk, investments, budgets, debt, purchasing, and other aspects of financial planning. Due to budget constraints, this position will be reconsidered at a later date. The estimated cost of this position with benefits is \$200,000 per year.

- **HR Specialist.** The Assistant City Manager, who is the department manager over Human Resources, has requested another HR Specialist to improve the support and services currently being offered to other city departments. This employee would also serve as the receptionist for citizens and staff entering City Hall. Due to budget constraints, this position will be reconsidered at a later date. The estimated cost of this position with benefits is \$55,000 per year.
- **Court Clerk.** The Director of Community Development requested an additional Court Clerk due to difficulties in keeping up with the work load, particularly during court days. In prior years, Probation Services employees could be utilized to help when Court Services was short staffed or busy, but these employees are no longer available since the City eliminated the probation function. Due to budget constraints, this position will be reconsidered at a later date. The estimated cost of this position with benefits is \$52,000.
- **Code Enforcement.** It was brought to my attention that the number of unsafe houses tagged for dismantling has declined significantly over the past couple of years. The existing code enforcement employees have a growing work load related to environmental enforcement and have not devoted the necessary time to housing nuisance abatement. The Police Chief and Director of Community Development discussed the possibility of moving this function back to the Community Development Department, which would require an additional employee. The current recommendation is to utilize Charles Abbot and Associates at \$85 per hour in conjunction with existing code enforcement personnel to get the housing nuisance abatement program back on track.

A complete listing of budgeted active positions and vacancies in the current fiscal year 2024 budget is attached at the end of this report.

### Group Health Insurance Fund 603

The City provides health insurance to its employees and their dependents through a self-funded insurance program. Below are some of the organizations that provide professional support for this important benefit:

- **Strongside Solutions.** An insurance broker that connects the City and its employees with the most cost effective insurance products needed to manage health care risks. The company also takes advantage of grants to pay for particularly expensive medical procedures and specialty medications through their Angel Access and Angel Rx programs.
- **Allied Benefit Systems.** Third Party Administrator (“TPA”) that manages employee and dependent medical claims under the City’s self-insurance program.
- **Aetna.** Provides stop-loss insurance to protect the City from high-cost individual and aggregate health insurance claims associated with self-funded programs.
- **MetLife.** Provides dental coverage through a traditional insurance product.
- **US-RX.** Pharmacy Benefit Manager (“PBM”) that manages employee and dependent pharmacy claims.

The budget assumes current employee insurance rates and City contributions into the Group Insurance Fund through next fiscal year.

	FY 2025 B	FY 2024 E	FY 2023	FY 2022	FY 2021
<b>City Contributions</b>	\$5,882,175	\$5,771,999	\$5,720,666	\$5,720,075	\$4,800,499
<b>Employee Contributions</b>	\$2,060,000	\$2,060,000	\$2,059,020	\$2,071,110	\$1,917,473
<b>Total Contributions</b>	\$8,057,375	\$7,949,235	\$7,890,899	\$7,970,220	\$7,103,412
<b>Claims and Insurance Costs</b>	\$7,276,325	\$7,099,594	\$6,436,721	\$7,950,062	\$7,739,564
<b>Change in Fund Balance</b>	\$781,050	\$849,641	\$1,454,178	\$20,158	(\$636,152)
<b>Ending Fund Balance</b>	<u>\$2,686,332</u>	<u>\$1,905,282</u>	<u>\$1,055,641</u>	<u>(\$398,538)</u>	<u>(\$881,596)</u>
<b>City % Funding</b>	81%	81%	89%	72%	62%
<b>City PEPY Funding</b>	\$13,000	\$13,000	\$13,000	\$11,000	\$11,000

## Pension and Retirement Expenses

- We received notice that the Governor signed SB 328, which will increase Peace Officers' Annuity and Benefit ("POAB") payments from \$25.00 to \$35.00 per month for each sworn officer. The POAB fund provides enhanced pension and death benefits.
- The City participates in the Georgia Municipal Employee's Benefit System ("GMEBS") defined benefit plan as a source of retirement funds for vested employees. The budget includes contributions in the amount of 12.02% of salaries as recommended by the actuarial valuation summary below. The value is up slightly from last fiscal year.

<b>Summary of Key Valuation Results</b>		
<b>Valuation date</b>	<b>January 1, 2024</b>	<b>January 1, 2023</b>
<b>Fiscal year-beginning date</b>	<b>July 1, 2024</b>	<b>July 1, 2023</b>
<b>Contributions for fiscal year beginning:</b>		
Recommended	\$2,848,811	\$2,710,027
Recommended as a percent of expected payroll	12.02%	11.36%
<b>Funding elements as of the valuation date:</b>		
Mid-year normal cost, including administrative expenses	\$1,416,629	\$1,413,798
Market value of assets	51,919,199	46,618,144
Actuarial value of assets	54,078,387	51,529,034
Actuarial accrued liability	63,611,144	60,123,966
Unfunded/(Surplus) actuarial accrued liability	9,532,757	8,594,932
Funded ratio on a market value basis	81.62%	77.54%
Funded ratio on an actuarial value basis	85.01%	85.70%
<b>Funded Status as of valuation date:</b>		
Present value of accrued plan benefits on long-term funding assumptions	\$58,448,372	\$55,021,850
Funded percentage relative to market value	88.83%	84.73%
Present value of accrued plan benefits on a plan termination basis	\$87,733,610	\$98,209,859
Funded percentage relative to market value	59.18%	47.47%
<b>Demographic data as of valuation date:</b>		
Number of retired participants and beneficiaries	271	258
Number of vested former participants	99	93
Number of active employees	379	390
Number of active elected officials	6	6
Total valuation payroll	\$23,446,632	\$23,593,808
Average valuation payroll	61,864	60,497
<i>The funded ratios shown above may not be appropriate for assessing the amount of future recommended contributions.</i>		

### Worker's Compensation, Property, and Casualty Insurance Fund 604

The City is self-insured for insurance related to worker's compensation, property, and casualty insurance. Below is a list of organizations providing assistance to the City related to these insurance coverages:

- **Mallory Agency.** A local insurance broker that researches and secures the most cost effective insurance products needed to property and liability risks.
- **Alliant Insurance.** An insurance company that provides stop-loss coverage against property damage or loss including cyber related events.
- **Trident Insurance.** An insurance company that provides liability stop-loss coverage.
- **Brentwood Services Administrators.** A TPA that administers worker's compensation claims.
- **Midwest Insurance.** Provides stop-loss coverage for large worker's compensation claims.

	FY 2025 B	FY 2024 E	FY 2023	FY 2022	FY 2021
<b>City Contributions</b>	\$1,767,013	\$1,113,223	\$1,098,811	\$1,564,191	\$1,023,962
<b>Claims and Insurance Costs</b>	\$1,494,500	\$1,566,167	\$993,311	\$1,165,642	\$1,618,268
<b>Change in Fund Balance</b>	\$272,513	(\$452,944)	\$105,500	\$398,549	(\$594,306)
<b>Ending Fund Balance</b>	<u>\$1,582,085</u>	<u>\$1,309,572</u>	<u>\$1,762,516</u>	<u>\$1,669,087</u>	<u>\$1,039,669</u>

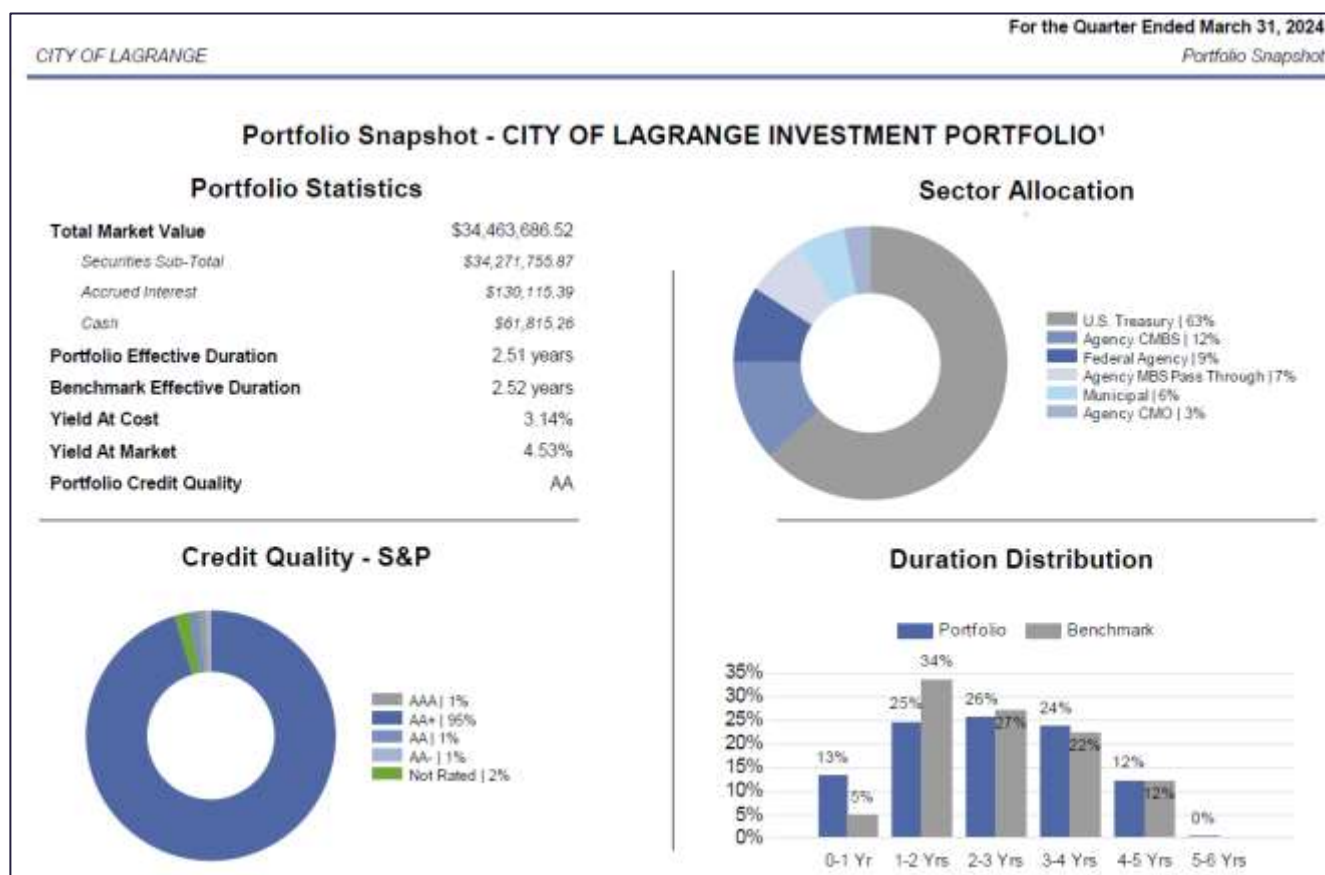
Insurance expenses are allocated among the departments based on a subjective evaluation of property and casualty risk: 1) General Fund 35%, 2) Water and Sewer Fund 15%, 3) Gas Fund 15%, 4) Electric Fund 15%, 5) Sanitation Fund 10%, 6) Telecommunications Fund 5%, and 7) Utility Fund 5%. Within each fund, departments are assigned a risk factor with 1.0 being average risk, 0.5 being half the average risk, and 2.0 being double the average risk. Risk units are then calculated by multiplying the number of employees by the risk factors. Fund insurance expenses are subdivided among each department in the fund based on the number of risk units.

## Debt Summary

Fund	Debt	Original Amount	Rate	Maturity	Purpose	FY 2024 June 30 Balance	FY 2025 (City Share)		
							Total	Principle	Interest
101	LDA - Great Wolf Conf Ctr Revenue Bond, Series 2016	\$16,920,000	3.95%	4/1/2046	Construction of a conference center at Great Wolf Lodge Resort.	\$14,655,000	\$984,231	\$445,000	\$539,231
101	GMA Lease Pool	\$549,718	6.69%	Max 5 years	Pumper Truck	\$314,124	\$96,909	\$78,531	\$18,378
101	GMA Lease Pool	\$224,934	6.69%	Max 5 years	Five Parks & Cemetery Division vehicles	\$145,918	\$53,240	\$44,987	\$8,253
101	GMA Lease Pool	\$1,095,401	6.69%	Max 5 years	Fourteen Police Department vehicles and accessories	\$350,912	\$240,289	\$224,325	\$15,964
101	GMA Lease Pool	\$235,162	6.68%	Max 5 years	2022 Elgin Crosswind Sweeper truck	\$141,097	\$54,894	\$47,032	\$7,862
311	LDA - Callaway South Industrial Project - Series 2007 B / 2012, Revenue Refunding Bond	\$4,600,000	2.60%	2/1/2025	Construction of the Callaway South Industrial Loop road. Troup County pays 50%.	\$430,000	\$220,590	\$215,000	\$5,590
311	Dev Auth - Carmike Theater Bond - 2014 Series Refi, Revenue Refunding Bond	\$2,290,000	3.45%	3/1/2025	Construction of a theater in the downtown area. Building is currently leased to AMC.	\$255,000	\$263,798	\$255,000	\$8,798
311	LDA - Callaway South Ind Project - Series 2007 A	\$1,565,000	4.67%	2/1/2028	Construction of the Callaway South Industrial Loop road. Troup County pays 50%.	\$1,565,000	\$36,543	\$0	\$36,543
311	206 Ridley Ave Building Renovation - GMA Install Sale Agrmt	\$1,635,000	1.59%	1/1/2031	Renovating of the building located at 206 Ridley that is currently occupied by Visit LaGrange & Sweetland.	\$1,092,000	\$177,727	\$161,000	\$16,727
521	E-911 Communications System (Motorola 911 Radios)	\$2,545,000	2.75%	6/30/2026	Upgrade of the E911 and Motorola radio communications system. Troup County pays 39.47%.	\$562,566	\$177,316	\$167,951	\$9,365
521	GMA Lease Pool	\$249,033	6.68%	Max 5 years	Ditch Witch directional drill and accessories	\$99,613	\$54,802	\$49,807	\$4,995
521 526	De Lage Landen Public Finance, LLC	\$566,748	4.64%	6/30/2025	Hardware and software licensing (Fortinet, VMWare, etc...)	\$202,500	\$202,500	\$177,761	\$24,739
523	Ridley Office Park Bond -Series 2005-A	\$2,800,000	4.41%	1/1/2026	LDA bond issued to install infrastructure in Ridley Park, used to upgrade the Hamilton Road lift station and install a sewer trunk line through	\$760,000	\$395,358	\$370,000	\$25,358
523	GEFA Contract # CW13-004 Y Jacket Creek	\$5,629,174	1.40%	10/1/2035	Upgrade of the Yellow Jacket Creek lift station.	\$3,381,761	\$322,863	\$277,293	\$45,570
523	GEFA Contract # CW13-003 Long Cane	\$8,637,735	1.40%	2/1/2036	Upgrades to the Long Cane Creek WWTP (Electric pump station and generators)	\$5,329,687	\$495,419	\$423,514	\$71,905
523	W&S Revenue Bond Series 2021	\$26,795,000	2.53%	1/1/2042	New lift stations, upgrades to lift stations, WWTP and Filter plant upgrades, Rosemont water extension.	\$24,225,000	\$1,649,225	\$965,000	\$684,225
523	GMA Lease Pool	\$138,620	6.68%	Max 5 years	Caterpillar 299D3XE Excavator	\$83,172	\$32,358	\$27,724	\$4,634
524	GMA Lease Pool	\$227,009	6.68%	Max 5 years	Altec bucket truck	\$227,009	\$70,033	\$56,752	\$13,281
541	GEFA Loan 2014-L17SW	\$3,000,000	3.03%	10/1/2035	Construction of a new cell at the landfill.	\$1,918,306	\$200,195	\$144,060	\$56,135
541	GMA Lease Pool	\$506,034	6.68%	Max 5 years	Two 2023 nine cubic yard rear loaders, Komatsu D61PX-24 crawler dozer	\$404,827	\$124,891	\$101,207	\$23,685
541	GMA Lease Pool	\$193,912	6.68%	Max 5 years	2022 Petersen TL3 Grapple Truck	\$116,347	\$45,265	\$38,782	\$6,483
700	GMA Lease Pool	\$253,734	6.68%	Max 5 years	Chiller for Sweetland on Ice. Plan to use TPD funds for remaining balance.	\$158,159	\$59,626	\$50,747	\$8,879
		<b>\$80,657,214</b>				<b>\$56,417,997</b>	<b>\$5,958,072</b>	<b>\$4,321,473</b>	<b>\$1,636,601</b>
524 514	Internal Loan from Electric Fund reimbursed through Marriott TAD	(\$2,800,000)	TAD	6/30/2042	Marriott parking deck construction. TAD revenues received from Troup County, School System, and DLDA.	(\$1,805,318)	(\$131,482)	n/a	n/a
604 423	Internal Loan from P&C Fund to Gas Fund-Prin	\$1,700,000	5.25%	8/1/2024	Replacement of cast iron and galvanized natural gas piping with plastic per PSC Consent Order.	\$136,386	\$143,546	\$136,386	\$7,160

## Investments

In July 2016, the City created an investment policy and hired PFM Asset Management, LLC as our investment advisor. This chart shows the status of our current portfolio. Since this time, interest earnings have averaged \$584,000 per year, up significantly from less than \$200,000 in years prior.





## Capital Requests

Fund/Acct	Dept	Description	Justification	Cost	Status	Funding
101-1525	Garage	Service truck	2004 Ford F-350 with 51,000 miles	\$65,000	Budgeted	Cash
101-3200	Police	Enterprise lease for 20 police cars. Half from prior fiscal year not yet paid for.	Replace old vehicles. Lower longterm O&M expenses. New design.	\$272,035	Budgeted	Cash
101-3200	Police	Rifle shield plates and helmets for SWAT, radio accessories, outfit new employees (pistol, holster, sites standardized) Drone and two docks.	Safety and standardization of equipment for officers. Improved response through drone usage.	\$300,000	Budgeted	Cash
101-4200-4201	Streets	Concrete truck	2008 International 83,665 hours. Limited parts availability, significant wear and tear. Major time savings versus waiting for private haulers.	\$315,000	Budgeted	Debt
101-4200-4201	Streets	Tandem Dump	1997 Ford, 1 engine replacement, frame/bed twisted, transmission and clutch failing.	\$240,000	Budgeted	Debt
101-4200-4201	Streets	Asphalt Truck	2002 GMC 97,544 miles. Auger liner splitting, heater system aged and rusted	\$286,000	Budgeted	Debt
101-4200-4201	Streets	Service truck	Lost two service truck this past year due to age and mechanical issues. Unit 3719 F-250 2006 with 206,000 miles. Unit 3730 3500 Dodge Ram 102,000 miles. Both sold on Gov Deals and not replaced.	\$75,000	Budgeted	Cash
311-9300-9311	Parks	Ridley Park	Grant to develop park for replacement of Sweetland park space lost to the Amphitheater.	\$2,150,000	Budgeted	DNR Grant (Match in SPLOST)
311-9300-9311	Parks	Thread Segments 7B and 10	FOTT paying for this portion of the trail.	\$2,200,000	Budgeted	FOTT Contribution
523-4350	Sewer	Camera Trailer	The camera is now spending more time in the shop than in the field. It is needed every day for inspecting lines and locating problems.	\$200,000	Budgeted	Cash
523-4360	Sewer	New belt press and thermoblender	The 90s vintage belt presses and thermoblender are undersized and constantly down for maintenance. A major failure would be catastrophic and could shutdown the plant.	\$2,640,000	Delayed (Federal Appropriation)	N/A
523-4450	Water	Replace aging galvanized water lines.	Poor pressure, no fire protection, aging infrastructure.	\$750,000	Delayed	N/A
523-4450	Water	Install 16" water main on Harmon Road and under CSX from Lafayette Pkwy to S. Davis Rd.	GDOT S Davis Rd widening project	\$1,000,000	Delayed	N/A
523-4450	Water	Relocation of 8" and 6" main from under Wares Crossroads proposed round-a-bout.	GDOT S Davis Rd widening project	\$260,000	Delayed	N/A
523-4450	Water	Water Plant SCADA upgrade	The current system is decades old, obsolete, and no longer supported. Would like to move to VT SCADA, which is used at Long Cane WWTP.	\$230,000	Budgeted	Debt
523-4450	Water	Recondition the Callaway Church water tank.	Krebs Engineering recommends reconditioning the interior and exterior coatings of the tank. The exterior is experiencing widespread failure.	\$700,000	Budgeted	Debt
523-4450	Water	Rebuild the 1969 filters at the water plant.	This project was approved by Council earlier in the year due to increased water demand and the desire to utilize the existing contractor already on site.	\$2,300,000	Budgeted	Debt
523-4450	Water	Vac machine and trailer	This is a critical piece of equipment used to spot utilities and clean out valve cans. The existing unit is old and is spending significant time in the shop.	\$60,000	Budgeted	Cash
523-4450	Water	Replace service truck 4158	2006 model with over 250,000 miles that has been used by the former superintendent and now one of the crews.	\$75,000	Budgeted	Cash
524	Electric	Replace service bucket and derrick trucks.	2016 5500 Dodge Ram over 100k miles, 1996 Ford Derrick	\$575,000	Delayed	N/A
524	Electric	Replace foreman service truck.	2015 F350 #4455 with 97,000 miles.	\$87,000	Budgeted	Cash
521-4940-4944	Boring	Cat 306 CA Excavator	A larger unit is needed to help with directional drilling jobs.	\$108,258	Budgeted	Cash
525	Gas	Woods Boss Tractor with Winch	Right-of-way clearing. Transmission line extends from West Point to Newnan.	\$133,300	Budgeted	Cash
526	Telecom	New fiber customer projects and upgrade of backbone network	To serve new customers and remain competitive with other providers.	\$571,357	Budgeted	Cash
526	Telecom	Used bucket truck and fiber installation equipment	Purchase from Utilitech in order to continue service with proposed new employees.	\$165,450	Budgeted	Cash
541-4500-4520	Sanitation	Two rear load garbage trucks for residential pickup.	2011 Freightliner 63,601 miles and 12,880 hours, 2016 Mack 67,129 miles and 14,973 hours	\$602,000	Budgeted	Debt
541-4500-4530	Landfill	Bobcat replacement	Lift arms leak, pulls to the left hydraulic pump mount needs replacing weak in power want go up steep slopes to bush hog.	\$87,000	Budgeted	Cash
				\$16,447,400		



## Proposed New Utility Service Center

The existing Utility Service Center was built in the 1960s, and our utility operation has added many customers and grown significantly in this time frame. We went from serving no industrial customers to serving over 90% of the current manufacturing plants. The existing building has a failing roof and septic system, and there is no room for expansion to meet the growing needs of the department.

An engineering study was commissioned this fiscal year to gather data, create a list of needs, and calculate the needed acreage for a new facility. It was also determined that it would be beneficial to combine the new facility with customer service to provide for more customer parking, a better drive thru, and more efficient use of employees.

The City owns 16.6 acres on Hogansville Road behind Fire Station #3 that would be an ideal location and fairly centrally located within our service territory.

### Funding for the new facility:

Borrow \$1 million from the Gas Fund's working capital to fund the detailed engineering and design work. This expense would be capitalized into the project upon the issuance of revenue bonds through the LaGrange Gas Authority to fund the new building. The new debt service would replace the recently retired debt associated with our transmission line extension to Transco for Kia.

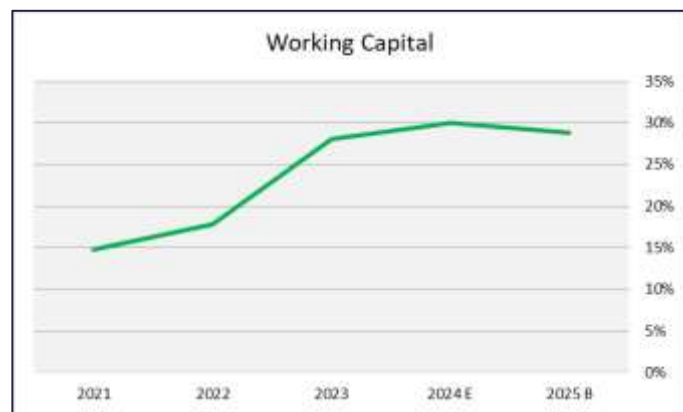


*Existing Utility Service Center*

## General Fund 101

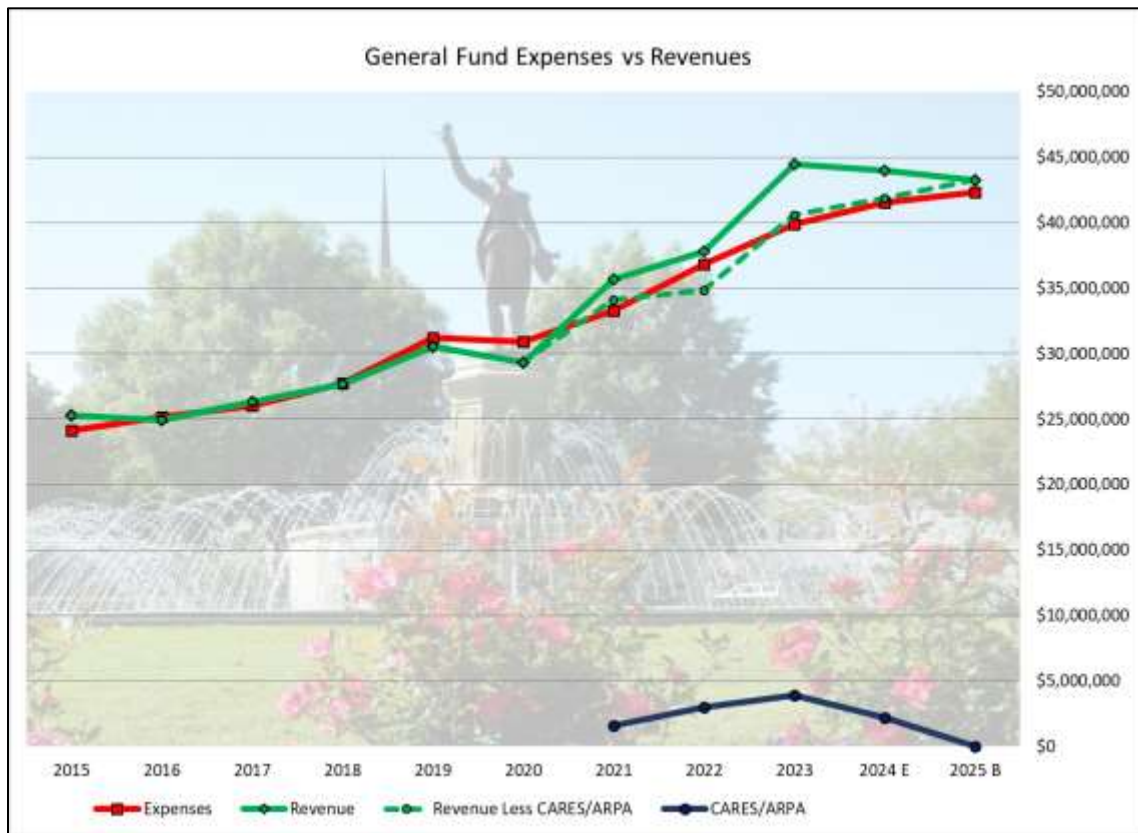
Working Capital 04/30/2024	\$12,404,573
Estimated Revenue 5/1/2024 to 6/30/24	\$4,216,420
Estimated Expenses 5/1/2024 to 6/30/24	\$4,216,045
Working Capital 6/30/2024	<u>\$12,404,948</u>
Budgeted Revenue FY 2025	\$43,258,677
Budgeted Expenses FY 2025	\$42,315,894
Net Income FY 2025	\$942,783
Working Capital 6/30/2025	<u>\$13,347,731</u>

The working capital level is projected to remain above the recommended level of 25% of expenses and well below the maximum of 50%.

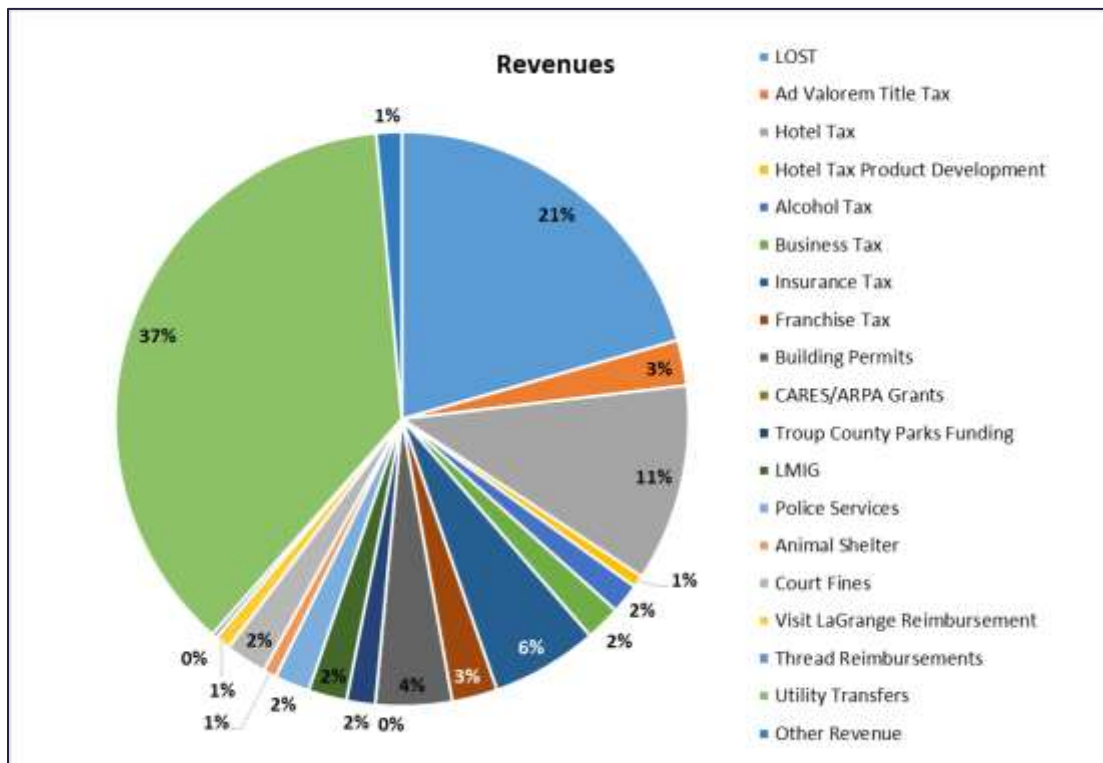


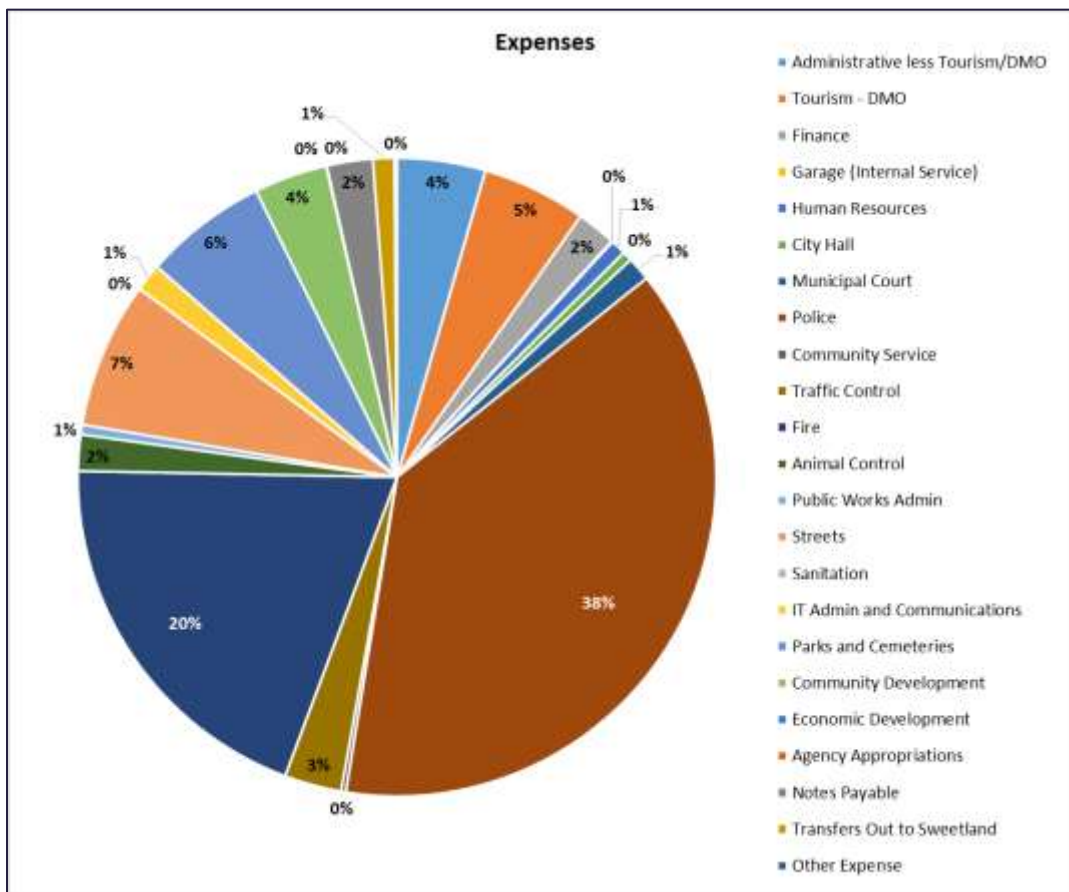
## CARES Act and ARPA

CARES Act and ARPA grant funds totaling \$10.7 million flowed into the General Fund over the past four fiscal years. This contributed to the \$4.4 million increase in working capital during FY 2023.



General Fund revenue and expense percentages are shown below. The largest source of funding is utility transfers at 37% followed by LOST at 21% and Hotel Motel tax at 11%. The largest cost centers are the Police Department at 38%, the Fire Department at 20%, and Streets at 7%.





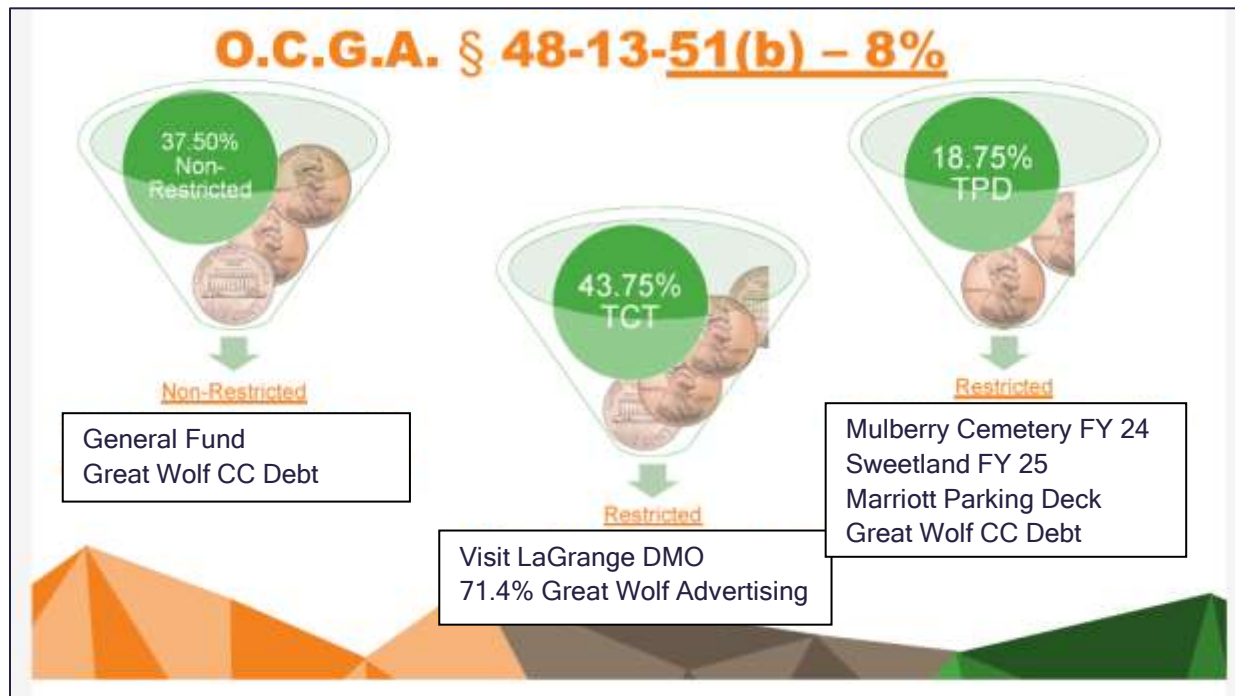
The major revenue sources have grown slightly over the past few years. As discussed below, hotel tax is shared with our DMO, used to pay Great Wolf Conference Center debt service, and saved for Marriott Parking deck maintenance. Utility transfers are limited by service territory, approved rate increases, and needs of the utility.



## Hotel Motel Tax

The City can use 37.5% of hotel motel tax as general revenue. The use of 62.5% of hotel motel tax is restricted to specific tourism related activities. The City utilizes some of the restricted funds to pay the debt service on the Great Wolf Conference Center, currently over collected by \$1.3 million (tax receipts less debt service to-date), and to maintain the Marriott parking deck, with a cap of \$250,000 on the balance.





### LMIG Projects (Local Maintenance and Improvement Grants w/ 30% match)

Completed in 2024	Upcoming in 2025
Millridge Drive - Full width mill and resurfacing	South Lee Street - Full width mill and resurfacing
Buena Vista Avenue - resurfacing	Brownwood Avenue - Full width mill and resurfacing
Bob Williams Drive - resurfacing	Jefferson Street - Full width mill and resurfacing
E Bacon Street - resurfacing	W Haralson @ Church and Ridley - 4 way stop, pedestrian bump outs, paving
E & W Meadow Way - resurfacing	
Darden Meadows Drive - resurfacing	
Whitaker Street - resurfacing	
Alexander Street - Edge mill and resurfacing	

### **Police Department Significant Items (\$965,000)**

- Axon camera lease and maintenance
- GCIC Access
- Gang Prosecution Salary
- Juvenile Prosecution Supplement
- Mental Health Court Grant Match
- Flock Cameras
- PTS Software
- Code Enforcement House Demolition
- Cell Phone Extraction Software
- WatchGuard In-car Camera Maintenance
- Employee Training and Performance Documentation Software
- Faro Crime Scene Camera

### **Garage Charges**

- Because the garage operates as an internal service fund, rates charged must recover the expenses of the cost center. This will require a 24% increase in labor and parts rates next fiscal year.

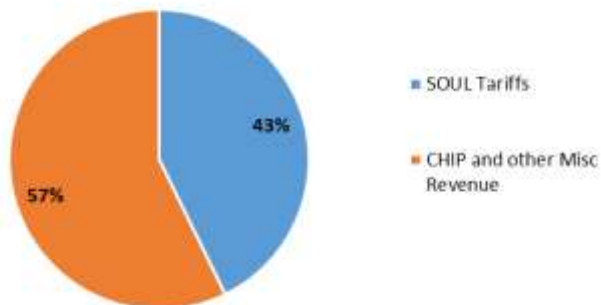
### **Building Permits**

- Georgia HB 461 has changed the method by which building permit fees are calculated from valuation to square footage. An ordinance will be included as part of the budget package to bring the City into compliance with the new state law.

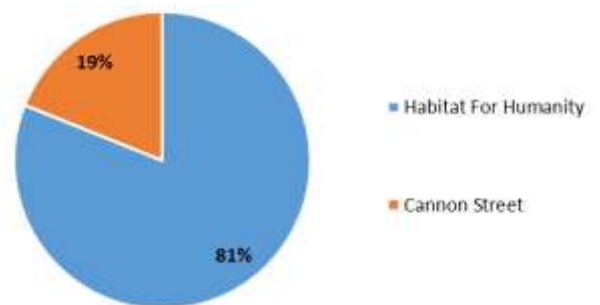
## Community Development Fund 201

Working Capital 04/30/2024	\$256,854
Estimated Revenue 5/1/2024 to 6/30/24	\$6,761
Estimated Expenses 5/1/2024 to 6/30/24	\$92,860
Working Capital 6/30/2024	<u>\$170,755</u>
Budgeted Revenue FY 2025	\$35,100
Budgeted Expenses FY 2025	\$92,500
Net Income FY 2025	(\$57,400)
Working Capital 6/30/2025	<u>\$113,355</u>

### Revenues



### Expenses

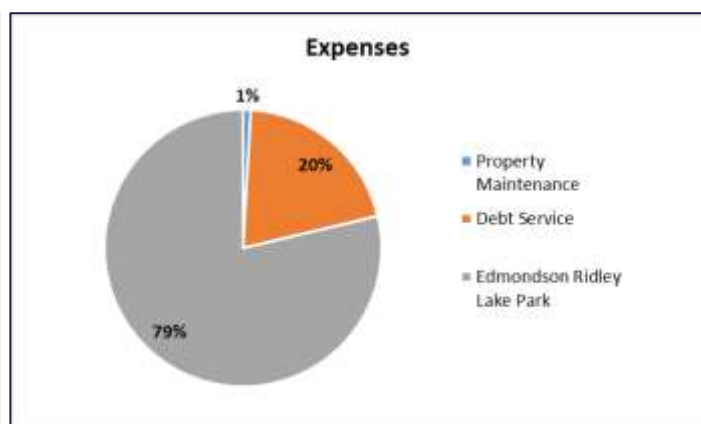
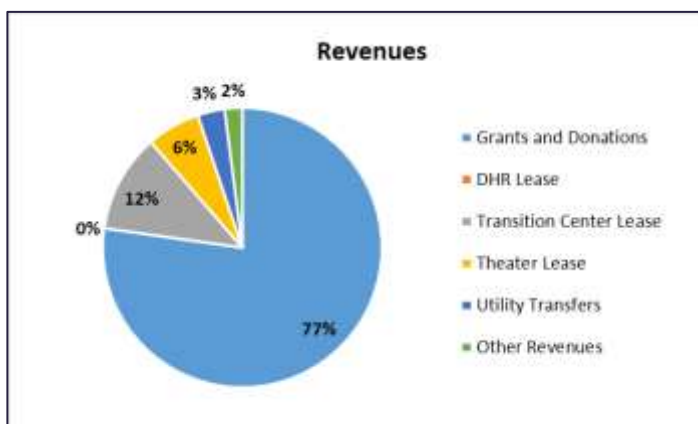
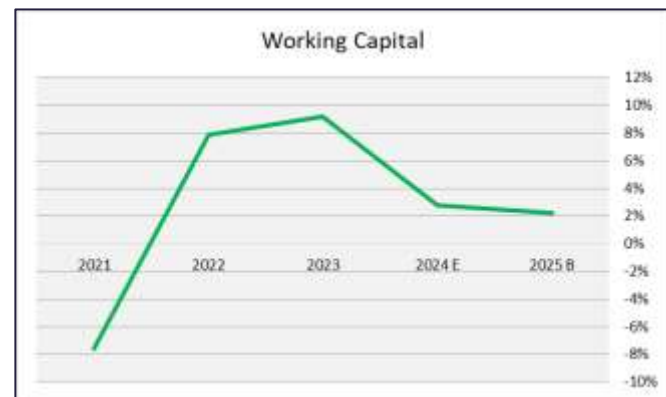




### General Capital Improvements Fund 311

Working Capital 04/30/2024	\$31,610
Estimated Revenue 5/1/2024 to 6/30/24	\$158,459
Estimated Expenses 5/1/2024 to 6/30/24	\$154,712
Working Capital 6/30/2024	<u>\$35,357</u>
Budgeted Revenue FY 2025	\$5,613,897
Budgeted Expenses FY 2025	\$5,525,974
Net Income FY 2025	\$87,923
Working Capital 6/30/2025	<u>\$123,280</u>

This fund operates similarly to a governmental fund, so the working capital target is three months or 25% of expenditures.



## SPLOST V Fund 315

Working Capital 04/30/2024	\$1,981,935
Estimated Revenue 5/1/2024 to 6/30/24	\$1,779,805
Estimated Expenses 5/1/2024 to 6/30/24	\$1,498,006
Working Capital 6/30/2024	<u>\$2,263,734</u>
Budgeted Revenue FY 2025	\$3,234,000
Budgeted Expenses FY 2025	\$3,613,722
Net Income FY 2025	(\$379,722)
Working Capital 6/30/2025	<u>\$1,884,012</u>

SPLOST V - 2017		Expenditures					
January 2019 to December 2024							
Project	Original Estimated Cost	Revised Estimated Cost	Prior Fiscal Years	Current Fiscal Year Estimate	Next Fiscal Year Budget	Total	Percent of Budget
The Thread - Multiuse Trail	\$ 5,000,000	\$ 10,000,000	\$ 6,777,338	\$ 838,380	\$ 1,100,000	\$ 8,715,718	87%
Park Upgrades	550,000	5,000,000	4,238,917	765,439	1,717,122	\$ 6,721,478	134%
Gateway Corridor Enhancements	2,000,000	2,000,000	772,868	-	-	\$ 772,868	39%
Road and Bridge Improvements	6,000,000	6,000,000	4,502,250	777,486	666,600	\$ 5,946,336	99%
Utility Relocations	1,400,000	1,400,000	58,103	1,400,000	-	\$ 1,458,103	104%
Regional Stormwater Management Initiatives	1,000,000	1,644,000	1,633,311	4,550	130,000	\$ 1,767,861	108%
Public Safety	4,000,000	6,950,000	6,934,204	294,588	-	\$ 7,228,792	104%
Total SPLOST 2017	\$ 19,950,000	\$ 32,994,000	\$ 24,916,991	\$ 4,080,443	\$ 3,613,722	\$ 32,611,156	

## Next Fiscal Year Projects include:

- Willie T. Edmondson Park at Ridley Lake
- Lincoln Streetscape Improvements
- Thread Section 7B
- Thread Section 10
- Rail District Streetscape and Thread Engineering and Design

## Willie T. Edmondson Park

At Ridley Lake

\$2,685,000 FY 2025

(\$2,150,000 DNR Grant,

\$535,000 SPLOST V,

\$6,000,000 total cost)



## THE THREAD

Sections 7B and 10

\$1,700,000 and

\$1,500,000

(\$2,200,000 FOTT,

\$1,000,000 SPLOST V)

[illegible]

## SPLOST VI Fund 316

Working Capital 04/30/2024	\$0
Estimated Revenue 5/1/2024 to 6/30/24	\$0
Estimated Expenses 5/1/2024 to 6/30/24	\$0
Working Capital 6/30/2024	<u>\$0</u>
Budgeted Revenue FY 2025	\$2,310,000
Budgeted Expenses FY 2025	\$0
Net Income FY 2025	\$
Working Capital 6/30/2025	<u>\$2,310,000</u>

<b>SPLOST VI - 2022</b>	
January 2025 to December 2030	
<b>Project</b>	<b>Original Estimated Cost</b>
The Thread - Multiuse Trail	\$ 10,000,000
Park Upgrades	5,300,000
Gateway Corridor Enhancements	4,440,000
Road and Bridge Improvements	4,000,000
Regional Stormwater Management Initiatives	1,000,000
Public Safety	7,000,000
Total SPLOST 2022	<u>\$ 31,740,000</u>

## Upcoming Projects Include:

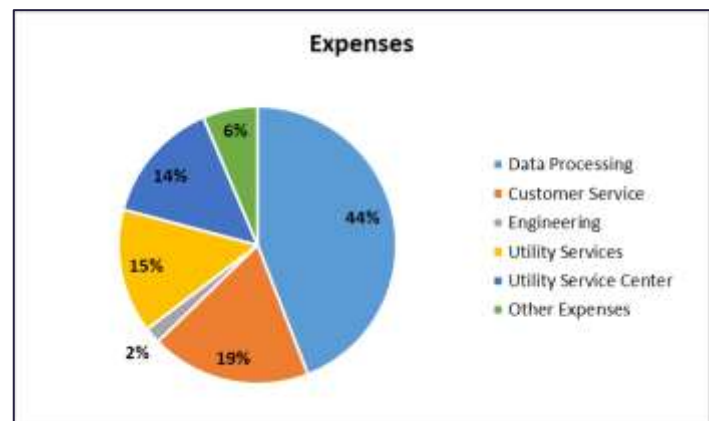
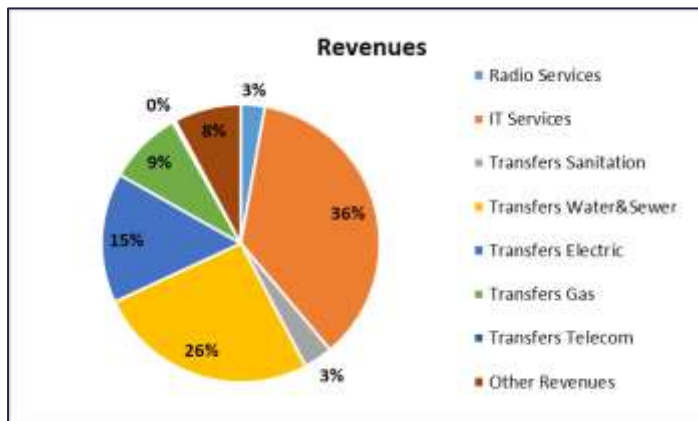
- Additional Thread Segments
- Eastside Park Upgrades

- Whitesville and Greenville Road Gateway Enhancements
- Water Retention, Stream Bank Restoration, and Silt Removal Projects
- New Fire Pumper Truck
- New Fire Aerial Truck
- Fire Station #2 Relocation to Old S. Davis Road
- Fire Station #1, #3, and #4 Remodel
- Complete Police Department Remodel

### Utility Fund 521

Working Capital 04/30/2024	(\$1,246,176)
Estimated Revenue 5/1/2024 to 6/30/24	\$2,655,781
Estimated Expenses 5/1/2024 to 6/30/24	\$3,205,990
Working Capital 6/30/2024	<u>(\$1,796,385)</u>
Budgeted Revenue FY 2025	\$6,772,049
Budgeted Expenses FY 2025	\$6,770,349
Net Income	\$1,700
Working Capital 6/30/2025	<u>(\$1,794,685)</u>

The Utility Fund is an internal service fund that bills out expenses to the other City departments that use its services. IT expenses are allocated to departments based on number of supported devices, and radio services are billed based on number of radios. Utility support functions are allocated among utility departments based on revenues, meters, and customers as applicable.



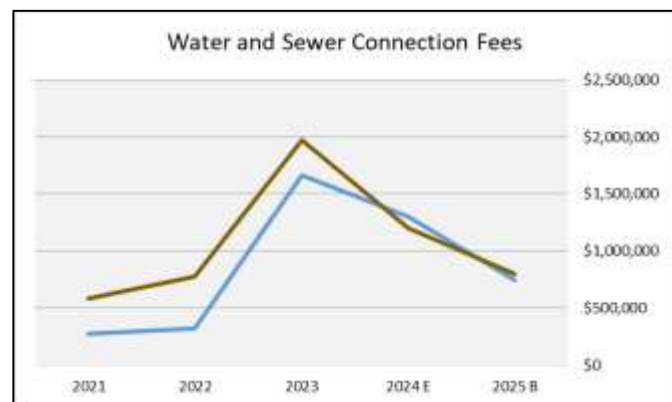


BUDGET AMOUNTS				INFORMATION AND TECHNOLOGY SERVICES ALLOCATION										
521-4800-4801 IT				\$2,984,320										
Less Radio Expenses in 521-4800-4801				\$540,000										
Less Direct Billed Software Expenses in 521-4800-4801				\$293,500										
Remaining IT Expenses To Be Allocated				\$2,150,820										
Radio Contributions				(\$528,263)										
Radio Expenses in 521-4800-4801				\$540,000										
Radio Debt Service in 521-9200				\$177,320										
Radio Expenses To Be Allocated				\$189,057										
DEPARTMENT		IT SERVICES ALLOCATION							RADIO SERVICE ALLOCATION					
G/L		Number of Computers, iPads, and Devices	%	Prorata Computer Allocation \$/year	Manually Determine Share of Software \$/year	Enter into New World Budget \$/year	Enter into Northstar with flatcode ITSERV \$/month	Northstar Account Number	Number of Radios	%	Enter into New World Budget \$/year	Enter into Northstar with flatcode RADIO \$/month	Northstar Account Number	
101-1320	Admin	12	3.9%	\$84,346		\$84,346	\$7,029	100-0						
101-1511	Finance	7	2.3%	\$49,202		\$49,202	\$4,100	101-0						
101-1525	Garage	4	1.3%	\$28,115		\$28,115	\$2,343	102-0						
101-1540	Human Resources	3	1.0%	\$21,086		\$21,086	\$1,757	142-0						
101-2650-2651	Court	7	2.3%	\$49,202		\$49,202	\$4,100	103-0						
101-3200	Police	130	42.5%	\$913,747	\$40,750	\$954,497	\$79,541	104-0	283	70.6%	\$133,424	\$11,119	126-0	
101-3285	Community Srvc	1	0.3%	\$7,029		\$7,029	\$586	105-0	2	0.5%	\$943	\$79	127-0	
101-3300	Traffic Control	0	0.0%	\$0		\$0	\$0	106-0						
101-3500	Fire	28	9.2%	\$196,807	\$30,750	\$227,557	\$18,963	107-0	61	15.2%	\$28,759	\$2,397	128-0	
101-3900	Animal Control	3	1.0%	\$21,086		\$21,086	\$1,757	108-0	3	0.7%	\$1,414	\$118	129-0	
101-4100	Public Works Sup.	1	0.3%	\$7,029		\$7,029	\$586	109-0						
101-4200-4201	Streets	2	0.7%	\$14,058		\$14,058	\$1,171	110-0						
101-4800-4804	LGTV	7	2.3%	\$49,202		\$49,202	\$4,100	111-0						
101-4950-4952	Landscape/Cemetery	4	1.3%	\$28,115		\$28,115	\$2,343	112-0						
101-6100	Community Develop.	9	2.9%	\$63,259	\$50,000	\$113,259	\$9,438	113-0						
521-4940-4941	Customer Srvc	13	4.2%	\$91,375	\$157,000	\$248,375	\$20,698	114-0	2	0.5%	\$943	\$79	133-0	
521-4940-4942	Utility Engineering	2	0.7%	\$14,058		\$14,058	\$1,171	115-0						
521-4940-4943	Utility Services	4	1.3%	\$28,115		\$28,115	\$2,343	116-0	11	2.7%	\$5,186	\$432	134-0	
521-4940-4944	Utility Service Center	3	1.0%	\$21,086	\$15,000	\$36,086	\$3,007	117-0	6	1.5%	\$2,829	\$236	135-0	
523-4300-4320	Sewer Collection	5	1.6%	\$35,144		\$35,144	\$2,929	118-0	4	1.0%	\$1,886	\$157	136-0	
523-4300-4330	Sewer Pump/Treat	14	4.6%	\$98,404		\$98,404	\$8,200	119-0						
523-4300-4340	WPC Laboratory	0	0.0%	\$0		\$0	\$0	120-0						
523-4400-4430	Water Filter Plant	1	0.3%	\$7,029		\$7,029	\$586	121-0	1	0.2%	\$471	\$39	137-0	
523-4400-4440	Water Distribution	12	3.9%	\$84,346		\$84,346	\$7,029	122-0	10	2.5%	\$4,715	\$393	138-0	
524-4600	Electric	8	2.6%	\$56,231		\$56,231	\$4,686	123-0	10	2.5%	\$4,715	\$393	139-0	
525-4700	Gas	13	4.2%	\$91,375		\$91,375	\$7,615	124-0	8	2.0%	\$3,772	\$314	140-0	
526-4800-4802	Telecommunications	11	3.6%	\$77,317		\$77,317	\$6,443	125-0	0	0.0%	\$0	\$0	141-0	
700-5010	Sweetland	2	0.7%	\$14,058		\$14,058	\$1,171	143-0						
Total		306	100%	\$2,150,820	\$293,500	\$2,444,320	\$203,693		401	100%	\$189,057	\$15,755		
Cost per IT Device:				\$7,028.82 per year				Cost per Radio: \$471.46 per year						
BUDGET AMOUNTS				CUSTOMER SERVICE, ENGINEERING, AND UTILITY SERVICE CENTER ALLOCATION										
521-4940-4941 Customer Service				\$1,264,284										
521-4940-4942 Engineering				\$127,541										
521-4940-4943 Utility Services (Meter Readers)				\$981,537										
521-4940-4944 Utility Service Center				\$980,347										
521-9100 Bank and Merchant Fees				\$255,000										
Total Utility Overhead				\$3,608,709										
DEPARTMENT		CUSTOMER SERVICE			ENGINEERING			UTILITY SERVICES						
G/L		Number of Customers	%	Prorata Allocation \$/year	Per Utility (Telecom 15%, Sanitation 5%)	%	Prorata Allocation \$/year	Number of Meters	%	Prorata Allocation \$/year				
523-9200-61-1005	Water	18,970	30.3%	\$382,866	1.00	23.8%	\$30,367	20,449	46.7%	\$458,430				
523-9200-61-1005	Sewer	10,733	17.1%	\$216,621	1.00	23.8%	\$30,367							
524-9200-61-1005	Electric	13,714	21.9%	\$276,785	1.00	23.8%	\$30,367	14,547	33.2%	\$326,118				
525-9200-61-1005	Gas	8,250	13.2%	\$166,507	1.00	23.8%	\$30,367	8,787	20.1%	\$196,989				
526-9100-61-1005	Telecommunications	610	1.0%	\$12,311	0.15	3.6%	\$4,555							
541-9200-61-1005	Sanitation	10,365	16.5%	\$209,194	0.05	1.2%	\$1,518							
Total		62,642	100%	\$1,264,284	4	100%	\$127,541	43,783	100%	\$981,537				
DEPARTMENT		UTILITY SERVICE CENTER			BANK FEES			TOTAL ALLOCATION						
G/L		Number of Customers (Telecomx0.5, Sanitation 0)	%	Prorata Allocation \$/year	Residential Sales Revenue \$	%	Prorata Allocation \$/year	\$/yr						
523-9200-61-1005	Water	18,970	36.5%	\$357,831	\$6,439,911	19.2%	\$48,860	\$1,278,354		\$106,529				
523-9200-61-1005	Sewer	10,733	20.7%	\$202,456	\$2,603,408	7.7%	\$19,752	\$469,196		\$39,100				
524-9200-61-1005	Electric	13,714	26.4%	\$258,687	\$17,408,154	51.8%	\$132,077	\$1,024,034		\$85,336				
525-9200-61-1005	Gas	8,250	15.9%	\$155,620	\$4,645,069	13.8%	\$35,242	\$584,725		\$48,727				
526-9100-61-1005	Telecommunications	305	0.6%	\$5,753	\$27,158	0.1%	\$206	\$22,826		\$1,902				
541-9200-61-1005	Sanitation				\$2,486,146	7.4%	\$18,863	\$229,574		\$19,131				
Total		51,972	100%	\$980,347	\$33,609,846	100%	\$255,000	\$3,608,709		\$300,726				

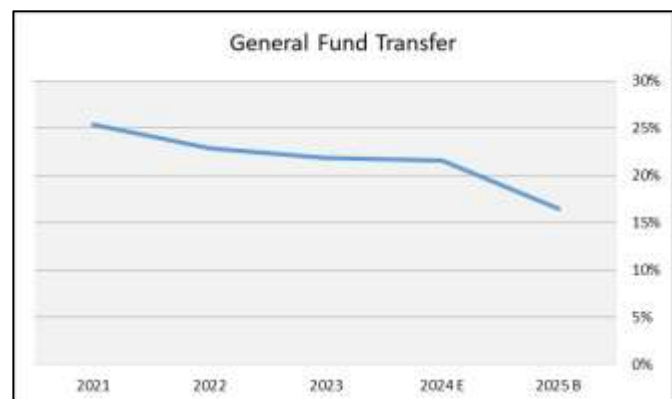
### Water & Sewer Fund 523

Working Capital 04/30/2024	\$10,889,163
Estimated Revenue 5/1/2024 to 6/30/24	\$2,830,287
Estimated Expenses 5/1/2024 to 6/30/24	\$2,494,706
Working Capital 6/30/2024	<u>\$11,224,744</u>
Budgeted Revenue FY 2025	\$20,903,265
Budgeted Expenses FY 2025	\$20,870,982
Working Capital 6/30/2025	<u>\$11,257,027</u>

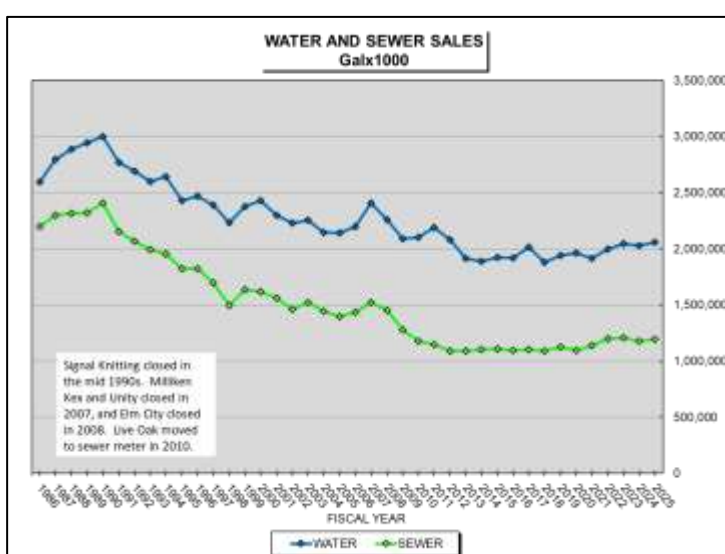
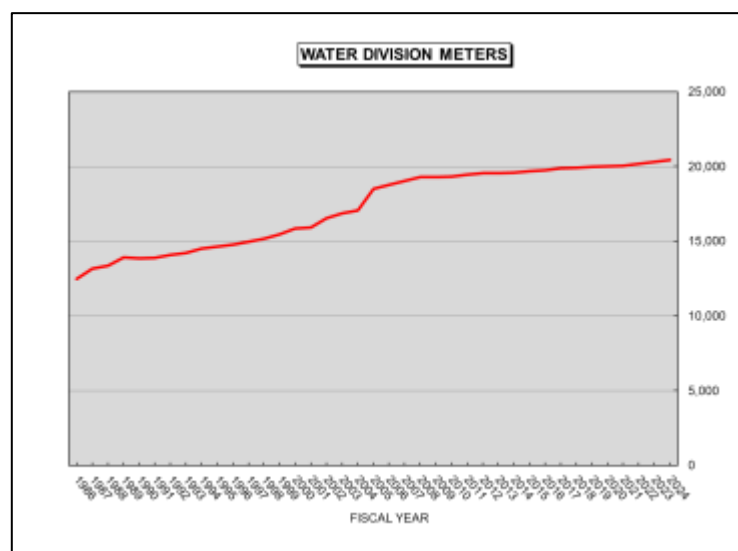
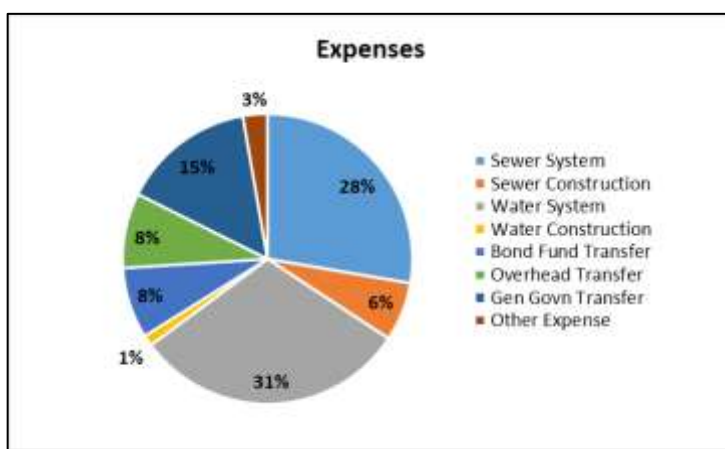
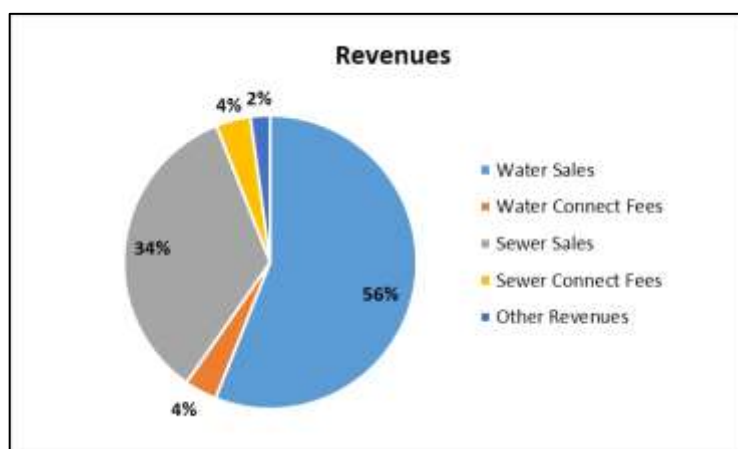
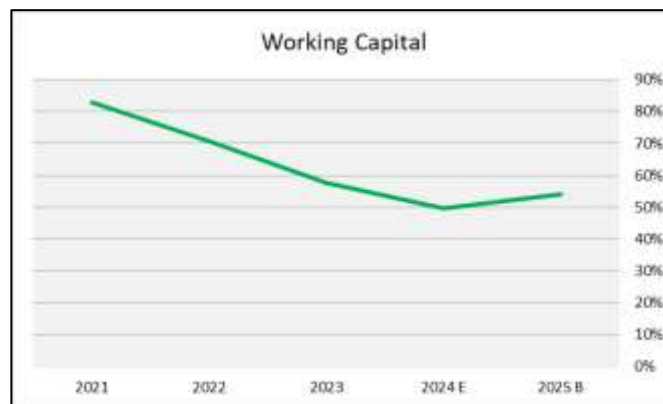
As this graph shows, the City received significant water and sewer connection fees during the past two fiscal years as five large apartment complexes came out of the ground or expanded.



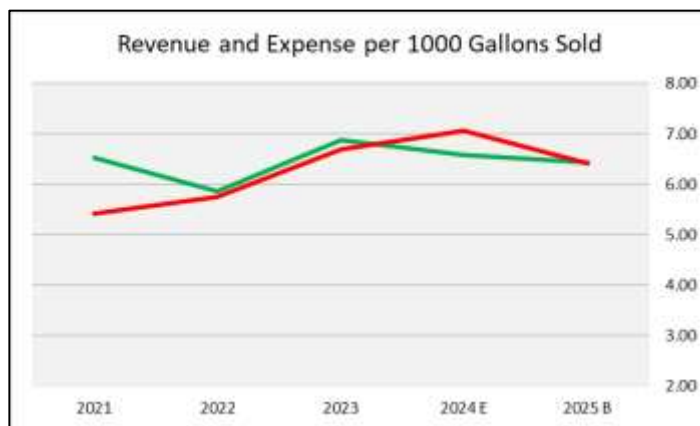
Transfers into the General Fund over the past few years have been excessive, reaching a high of 25% in FY 2021. This has resulted in a decline of \$4.4 million in working capital over this time frame. To keep water and sewer income positive, the transfer percentage was dropped to 16% for FY 2024, still above the recommended level of 15%.



As mentioned above, excessive transfers into the General Fund have caused a precipitous drop in working capital, but the level has remained above the goal of five months operating expenses or 42%.



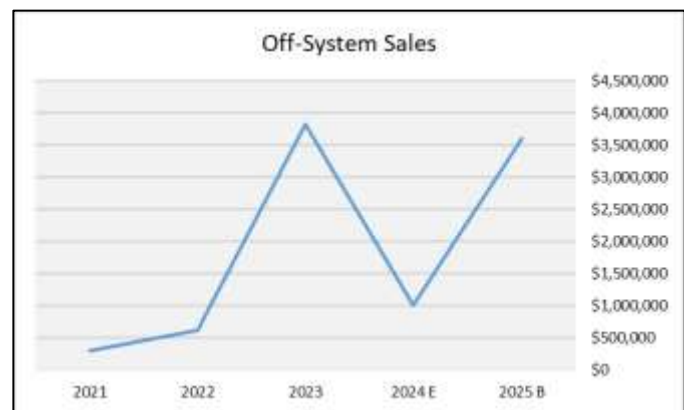
This fiscal year saw a large rise in expenses due to numerous pump and equipment failures in both the water and sewer operations. Also, a new vacuum truck purchased in FY 2023 was not delivered until FY 2024 causing a \$451,000 shift in expenses.



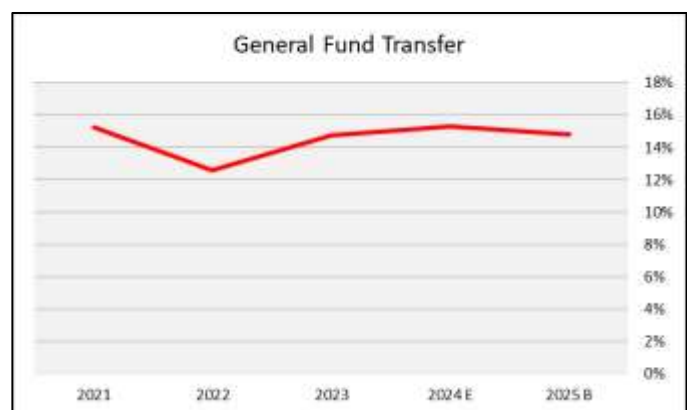
### Electric Fund 524

Working Capital 04/30/2024	\$25,328,109
Estimated Revenue 5/1/2024 to 6/30/24	\$7,670,526
Estimated Expenses 5/1/2024 to 6/30/24	\$8,499,065
Working Capital 6/30/2024	<u>\$24,499,570</u>
Budgeted Revenue FY 2025	\$65,924,884
Budgeted Expenses FY 2025	\$65,611,853
Change in PPA Balance	\$612,954
Working Capital 6/30/2025	<u>\$25,425,555</u>

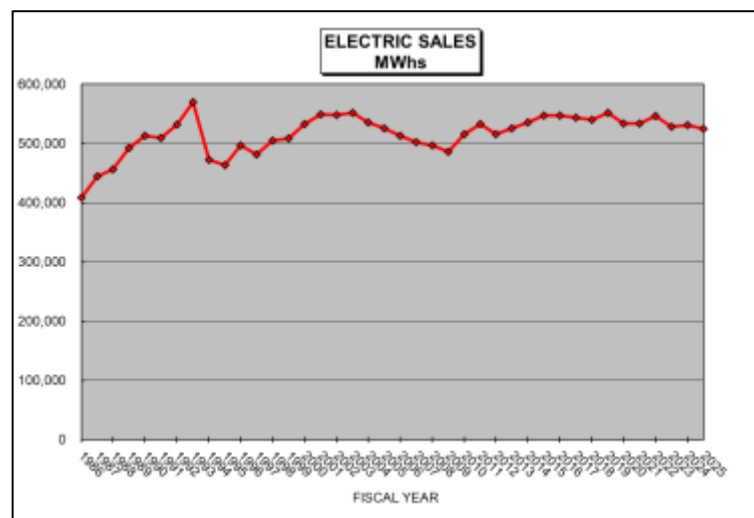
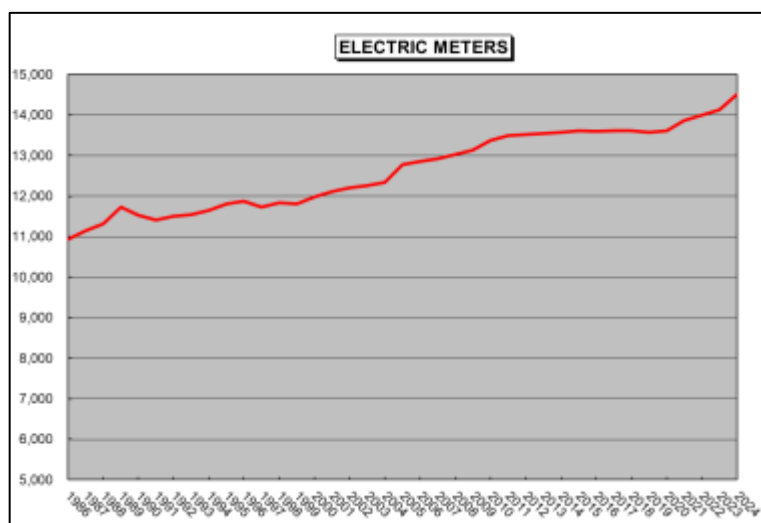
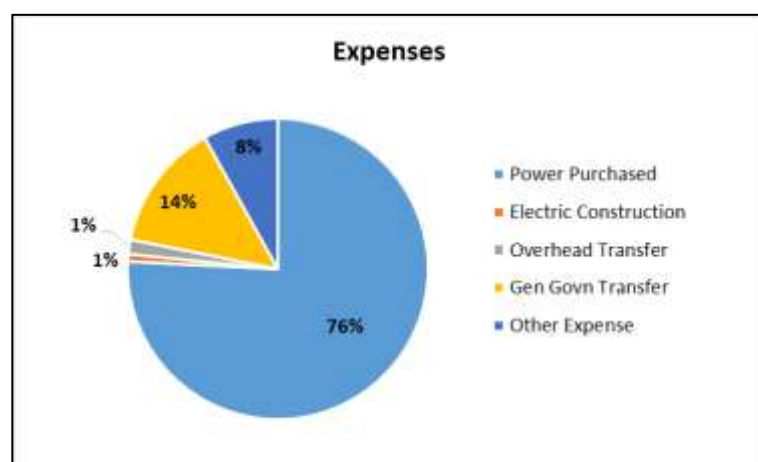
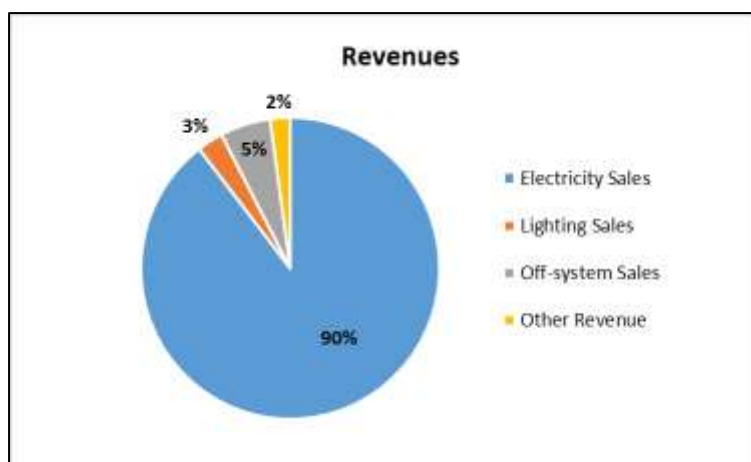
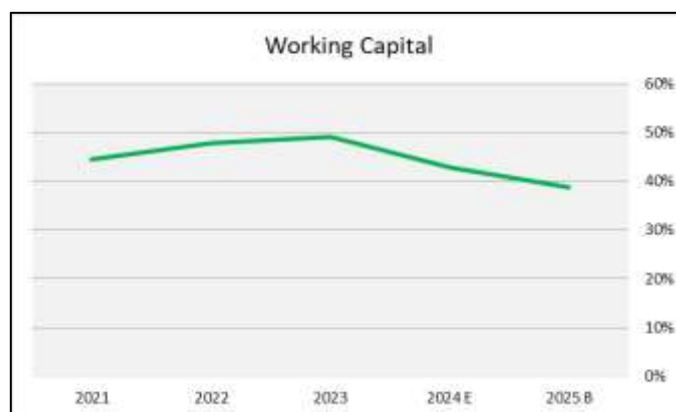
Off-system sales of our excess power to other utilities is very volatile as the chart shows. In FY 2023, we began crediting surplus sales to other MEAG cities to off-system sales.

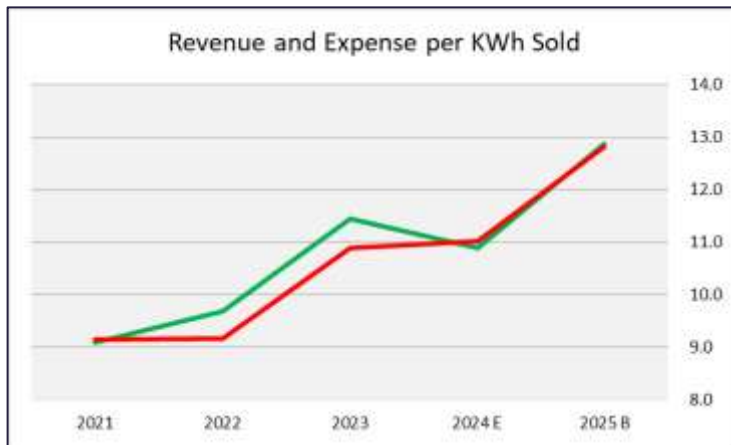


The transfer percentage of total revenues going into the General Fund dipped in FY 2022 when COVID money was available and the dollars being transferred were reduced. The current and proposed transfer is at the maximum targeted amount of 15%.



The available working capital in the Electric Fund has dipped significantly over the past two years from 48% to 39%, which is below the targeted level of 42% or five months operating expenses. Future rate increases, reduced transfers, and/or sales growth is needed to replenish reserves.

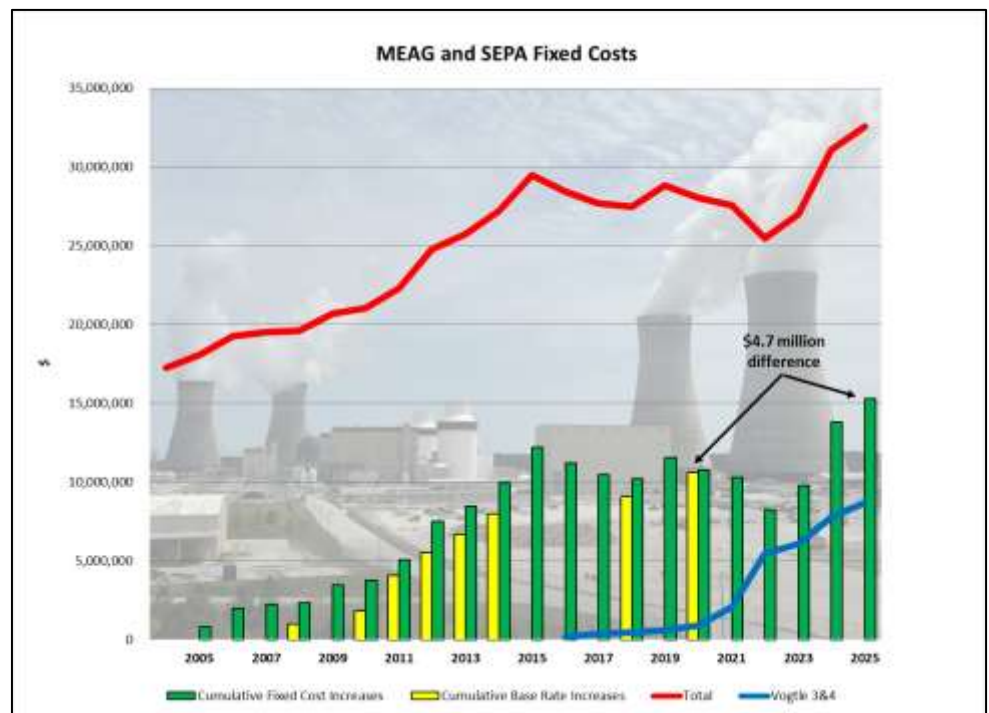




As the chart to the left shows, the revenues received per kilowatt-hour sold in FY 2024 are estimated to be insufficient to collect the expenses per kilowatt-hour sold resulting in an income loss of \$646,000. The proposed rate increase below rectifies this problem in FY 2025.

### Rate Increases

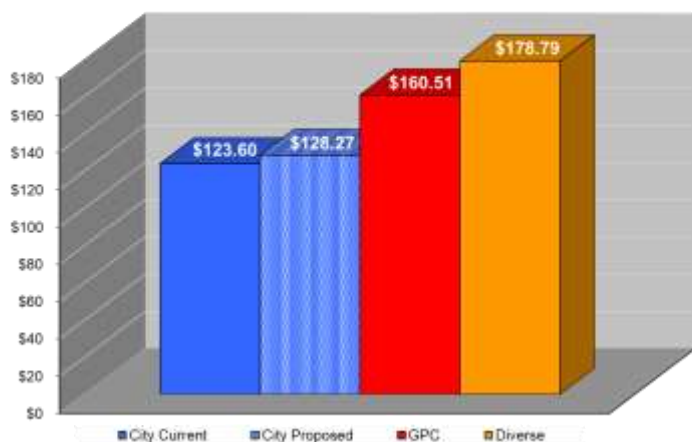
A rate increase is needed to recover the additional costs associated with the construction of Plant Vogtle units 3 and 4 and to maintain a 15% transfer into the General Fund. Without this rate increase, expenses will exceed revenues for a second straight fiscal year and the fund will lose an estimated \$3.8 million in FY 2025.



The proposed change in base rates is estimated to recover \$4.1 million in additional revenue, but the customers will also receive a reduction in the PPA billings of \$3.4 million, which limits the overall impact of the increase. Our rates are projected to remain well below the other providers in Troup County and around the state of Georgia as the graphs below indicate.



Residential Electric Service  
Average Monthly Bill



General Service Electric  
Average Monthly Bill



It is recommended that we increase security lighting rates by approximately \$2 per month for smaller lights and \$5 for larger lights. These rates have not been changed since 2010, and the cost of fixtures has risen dramatically in this time frame. Our rates will remain well below other electric providers in the area.



Due to rising costs for materials, an additional \$500 per lot charge for installing underground wiring and padmounted transformers in new subdivisions is recommended. The service charge of \$475 for the installation of secondary wiring from the transformer to the building will remain. Georgia Power increased their URD fee from \$725 to \$1000 in 2019.

Kia has requested that the City adopt an EV charger rebate program. Diverse Power currently offers up to \$612 in rebates (vehicle, charger, outlet), and Georgia Power offers \$150. The City's net margin for the estimated additional 5,000 kilowatt-hours per vehicle per year is \$272, so a \$250 rebate is proposed to encourage adoption of these vehicles and support Kia and its suppliers in our area.



## Future Impacts on Electric Expenses

The fixed costs associated with the new Vogtle units are projected to stabilize at \$8 million per year moving forward, and our Combined Cycle debt service will decline by \$2.5 million beginning in 2029. MEAG's original Project One debt will also decline by \$1 million annually in 2026.



As of April 25, 2024, the EPA finalized rules that require existing coal-fired power plants that plan to operate after 2039 to capture 90% of their carbon emissions by 2032. Coal plants that plan to retire before 2039 will have less stringent standards but will still need to capture some emissions. Additional rules related to mercury emissions, wastewater discharges, and coal ash disposal could add substantial costs to the operation of Plant Scherer or require the facility to be shutdown, which is the current administration's ultimate goal. LaGrange received 13% of its energy from Plant Scherer in 2023, but more importantly, this generating facility represents a quarter of our available generating capacity. Loss of this generating facility will require the City to purchase more expensive and less reliable sources of future electricity.



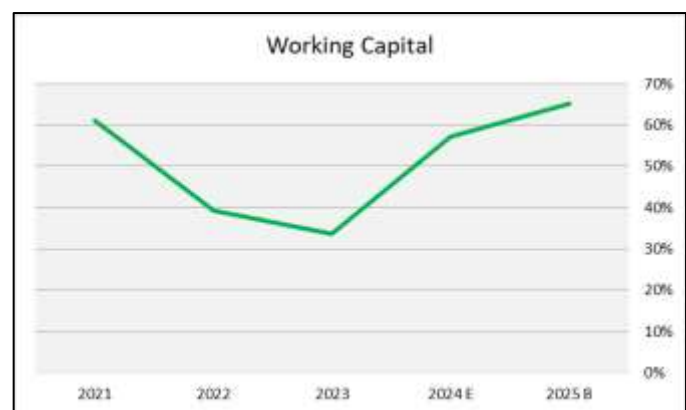
### Gas Fund 525

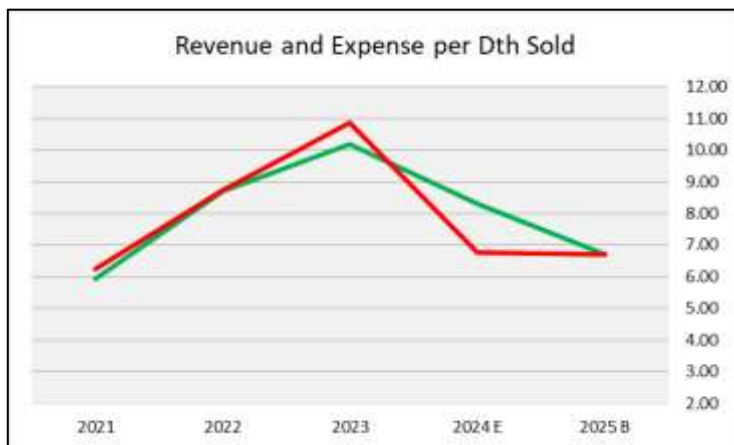
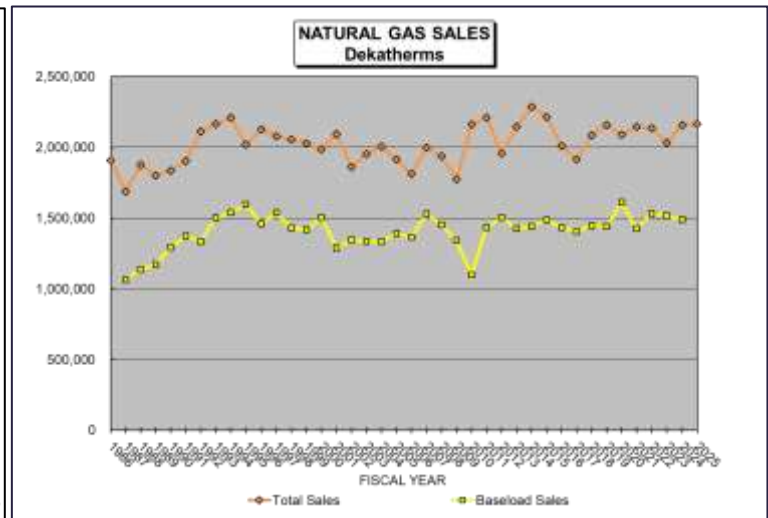
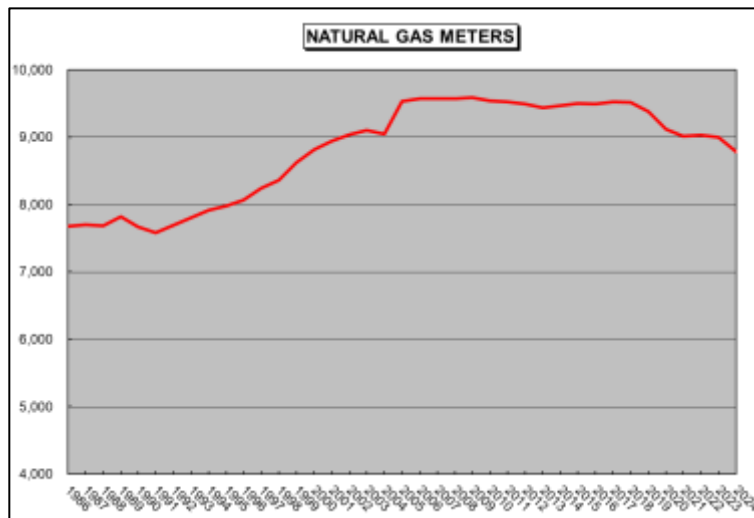
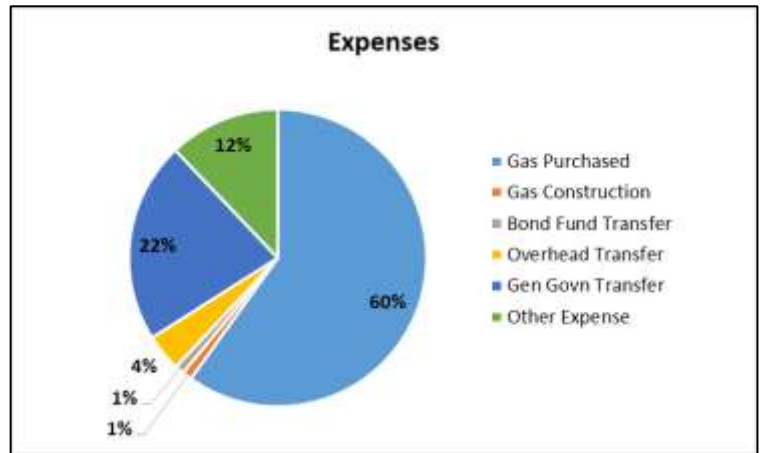
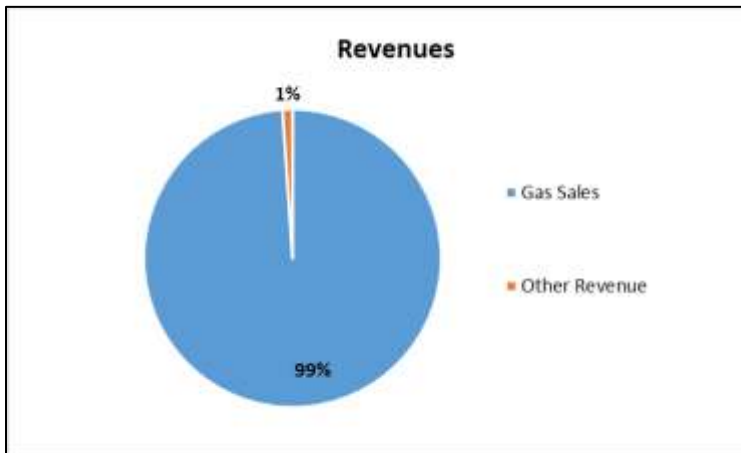
Working Capital 04/30/2024	\$8,116,384
Estimated Revenue 5/1/2024 to 6/30/24	\$1,578,158
Estimated Expenses 5/1/2024 to 6/30/24	\$1,322,926
Working Capital 6/30/2024	<u>\$8,371,616</u>
Budgeted Revenue FY 2025	\$14,534,584
Budgeted Expenses FY 2025	\$14,509,288
Change in PGA Balance	\$1,060,823
Working Capital 6/30/2025	<u>\$9,457,735</u>

The current transfer percentage of total revenues going into the General Fund is 16% and slightly above the recommended maximum of 15%. In order to balance the FY 2025 budget, the proposed transfer had to be increased to 22%.



The available working capital in the Gas Fund is very healthy and projected to reach 65% of total expenses or almost eight months. Efficient operations, prepaid gas transactions, and access to two interstate pipelines have contributed to this success.





The fast run-up in wholesale natural gas prices from August through December 2022 caused the Gas Fund to be under-collected by over \$2 million in FY 2023 due to the inherent delays associated with PGA changes. This loss turned into a \$2 million over-collection in FY 2024 as prices plummeted from \$13.01 to \$1.62 per Dekatherm.

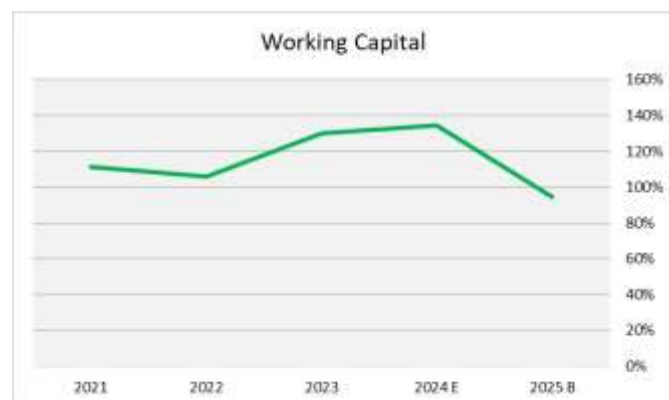
## Telecommunications Fund 526

Working Capital 04/30/2024	\$4,183,038
Estimated Revenue 5/1/2024 to 6/30/24	\$794,532
Estimated Expenses 5/1/2024 to 6/30/24	\$632,355
Working Capital 6/30/2024	<u>\$4,345,215</u>
Budgeted Revenue FY 2025	\$4,772,777
Budgeted Expenses FY 2025	\$4,688,823
Working Capital 6/30/2025	<u>\$4,429,169</u>

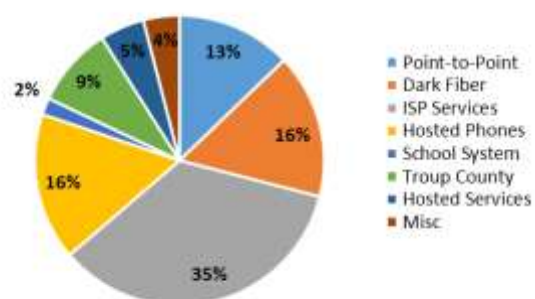
The transfer into the General Fund has been reduced from a high of 28% in FY 2021 to the recommended 15% in the FY 2025 budget.



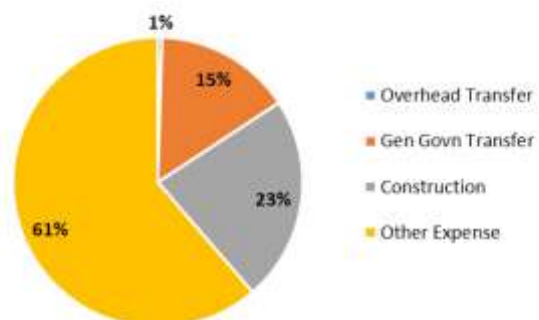
Working capital is well above the recommended minimum of 42%, so funds are available for additional General Fund transfers or internal financing of capital projects if needed.



Revenues



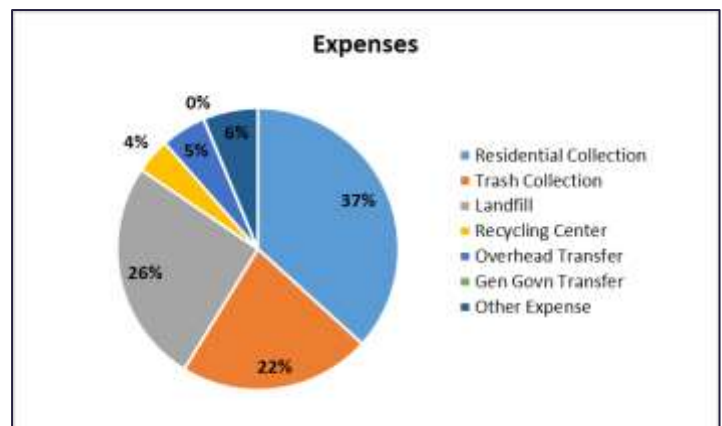
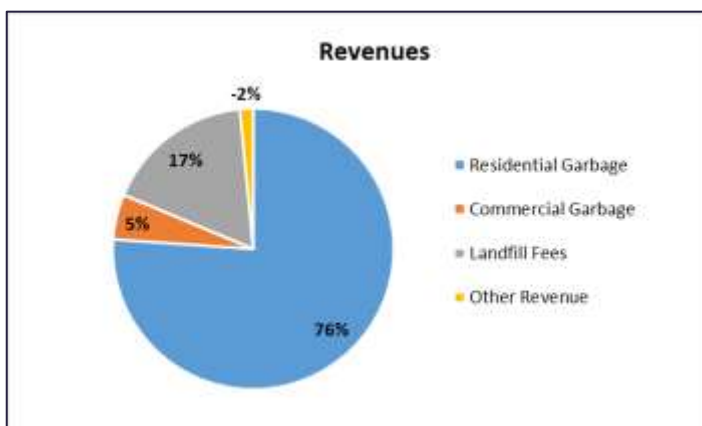
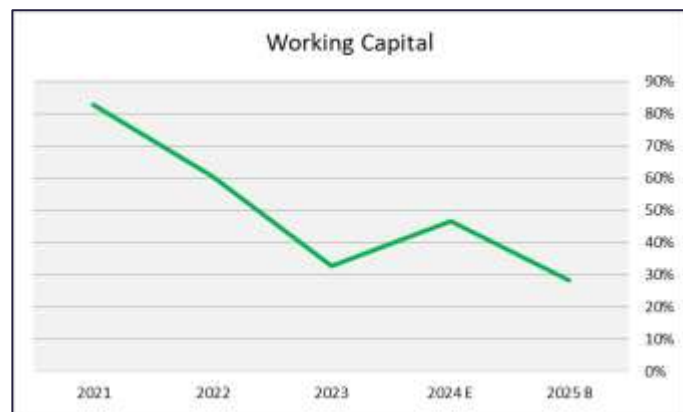
Expenses



### Sanitation Fund 541

Working Capital 04/30/2024	\$1,482,516
Estimated Revenue 5/1/2024 to 6/30/24	\$539,556
Estimated Expenses 5/1/2024 to 6/30/24	\$424,532
Working Capital 6/30/2024	<u>\$1,597,540</u>
Budgeted Revenue FY 2025	\$4,092,500
Budgeted Expenses FY 2025	\$4,435,957
Working Capital 6/30/2025	<u>\$1,254,083</u>

As the chart shows, working capital is dropping to 28% at the end of FY 2025 due to insufficient revenues to cover the full expense of providing sanitation services. As mentioned above, the trash pickup and recycling operation was moved from the General Fund to the Sanitation Fund. Future rate increases, reduced transfers, and/or sales growth is needed to replenish reserves.





## Rate Increase

Without a rate increase, the Sanitation Fund will lose \$0.8 million in FY 2025. It is recommended to raise rates sufficient to recover half of this amount next fiscal year then re-evaluate for FY 2026. There is adequate working capital to absorb the projected \$343,457 loss. The budget includes an additional 120 cans at Rocklyn Homes plus delivery of some residential garbage to the landfill from unincorporated Troup County.

Service	Current Monthly Rate	Proposed Monthly Rate
68 Gallon Can	\$20.00	\$22.30
96 Gallon Can	\$23.00	\$25.65
96 Gallon Premium Pickup	\$36.00	\$40.14
96 Gallon Commercial	\$26.00	\$28.99
96 Gallon Commercial Premium	\$39.00	\$43.49
96 Gallon Nonprofit Premium	\$36.00	\$40.14
Additional residential can \$13.25 (50%)		
Additional commercial can \$22.45 (75%)		

Rates for comparable MEAG cities and unincorporated Troup County are listed below:

City	Rates
Newnan	\$21.90 for garbage plus \$11.14 for yard waste for a total of \$33.04. Backyard pickup is \$49.88 plus yard waste.
Troup County	\$30.00 for garbage and no yard waste pickup.

Griffin	\$26.27 for garbage plus \$10.79 for yard waste for a total of \$37.06. Backyard pickup is \$32.55 plus yard waste. Bulk items call in for special rate.
Cartersville	\$22.00 for garbage. Additional cans are \$32.50. No extra charge for yard waste.
Thomasville	\$19.00 for garbage plus \$10.00 for yard waste for a total of \$29.00. Additional cans are \$12.50.

## Contingency Items Not Budgeted

**Project Eagle.** The City's share of a commitment to build a road into the property is estimated at \$1 million (with Troup County and the Callaway Foundation each paying \$ 1 million). The water extension to the property line will cost around \$300,000. If regional sewer facilities are installed, the City may be asked to make a contribution to the cost. This will be a heavy utility user that will provide a quick payback on infrastructure investments.



**Jindal Building.** A new large utility user in the Jindal facility could have a major impact on revenues toward the end of the upcoming fiscal year 2025.

**AMR.** The City of LaGrange, City of Hogansville, and Troup County have been approached by American Medical Response (“AMR”) requesting a subsidy due to large increases in “uncompensated care” caused by lower reimbursement rates and bad debts. Negotiations are ongoing.



**Agency Requests.** Below are agency requests for funding that have been received and compiled for consideration by the Mayor and City Council. Potential funding sources include excess General Fund revenues, additional enterprise transfers, and/or Fund Balance. It was

decided during the budget meeting to allocate a total of \$250,000 for these requests and to allow each organization to present to the Mayor and Council at a future meeting. Individual funding will be limited to the maximum of 25% of the organization's budget or \$12,500.

	<p><b>Enlightenment Center for African American History:</b></p> <p>Preserving the African American history within the Hamilton Road corridor and surrounding areas. The center will serve as a repository to educate generations, present and to come of the rich history the Hamilton Road corridor holds and once held.</p>		<p><b>Amount of Request:</b> \$ 250,000 &amp; \$38,000</p> <p><b>Funding granted in 2024</b> \$0</p> <p><b>% of Budget for Funding Request:</b> NO BUDGET SUBMITTED</p> <p><b>Purpose of Funds:</b> \$250,000 will go towards seed money for the renovation of 406 E Depot Street &amp; \$38,000 to conduct the Hamilton Road Historic District survey which will consist of field visits and photographs, project administration, and draft HPD, Historic Preservation District package and NRHP, National Registry of Historic Places form.</p> <p><b>Reason for Request:</b> This history center will be a contributing influence to assist with increasing tourism dollars in the community. (Presentation at earlier work session from Skip Smith and Alton West).</p>
	<p><b>Operation Correct Start of America, Inc.: (Saving our Sons)</b></p> <p>Providing skills and support to keep the youth alive and free from participating in violence or making choices that result in their incarceration.</p>		<p><b>Amount of Request:</b> \$50,000 &amp; \$50,000</p> <p><b>Funding granted in 2024:</b> \$25,000</p> <p><b>% of Budget for Funding Request:</b> NO BUDGET SUBMITTED</p> <p><b>Purpose of Funds:</b> \$50,000 for a 3 day Omega Violence Prevention training and mentoring to 50 youth &amp; \$50,000 to fund the 2024 Boys to Men Summer Camp program serving 15 youth, ages 8-17 and their families.</p> <p><b>Reason for Request:</b> Violence Prevention</p>

	<p><b>Troup County Homeless Coalition:</b></p> <p>Provides emergency shelter for the safety and security of female victims of domestic violence. Basic assistance includes shelter, food and clothing for victims 24 hours a day, seven days a week.</p>		<p><b>Amount of Request:</b> \$150,000</p> <p><b>Funding granted in 2024:</b> \$0</p> <p><b>% of Budget for Funding Request:</b> 28% (\$532,900)</p> <p><b>Purpose of Funds:</b> Operation of a year-round emergency shelter, helping to combat housing insecurities and provide easier access to human services and nonprofit agencies. Assist with the Executive Director's salary.</p> <p><b>Reason for Request:</b> Emergency Homeless Shelter</p>
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	<p><b>Discovering Soldiers Potential II Inc.:</b></p> <p>Have served over 520 veterans and their family members in this community</p>		<p><b>Amount of Request:</b> \$ 33,000</p> <p><b>Funding granted in 2024:</b> \$0</p> <p><b>% of Budget for Funding Request:</b> 53% (\$62,200)</p> <p><b>Purpose of Funds:</b> assist the organization with the ability to provide safe, stable, and secure housing for veterans as we properly transition them back to civilian community living.</p> <p><b>Reason for Request:</b> To complete phase two of our services by completing the second floor housing piece of our transitional service center. To include sprinkler system and egress.</p>
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		<p><b>LaGrange Art Museum:</b> Enhance the enjoyment and understand of the visual arts through the quality of its collections, exhibits, education programs and community outreach initiatives.</p>		<p><b>Amount of Request:</b> \$12,500 <b>Funding granted in 2024:</b> \$12,500 <b>% of Budget for Funding Request:</b> 2% (\$545,277)</p> <p><b>Purpose of Funds:</b> To support operating and art educational programming. The funding will aid the Museum in fulfilling its mission, presenting classes, workshops, lectures, tours and other educational activities that develop creativity in our community.</p> <p><b>Reason for Request:</b> To provide cultural enhancement to the local community through art.</p>
		<p><b>LaGrange - Troup County Council of Church Women:</b> Donated new and used clothing and household bedding are provided to residents in financial need. New shoes, socks and underwear are provided to school children. These items are provided free of charge.</p>		<p><b>Amount of Request:</b> Provide the building and utilities for the Clothing Center at 201 Byron Hurst. <b>Funding granted in 2024:</b> Provide the building and utilities for the Clothing Center at 201 Byron Hurst. (\$2,700 average utility bill) <b>% of Budget for Funding Request:</b> 62% (\$3,250) <b>Purpose of Funds:</b> To provide a location and utilities for the Yolanda K. Jabaley Clothing Center <b>Reason for Request:</b> Continue to support the mission of The Yolanda K. Jabaley Clothing Center.</p>

	<p><b>LaGrange Symphony Orchestra:</b></p> <p>Professional orchestra in LaGrange-Troup County whose mission is to enrich our community through music. Mission is accomplished through variety of programs and activities for youth and adults in the community.</p>		<p><b>Amount of Request:</b> \$7,500</p> <p><b>Funding granted in 2024:</b> \$7,500</p> <p><b>% of Budget for Funding Request:</b> 17% (\$431,000)</p> <p><b>Purpose of Funds:</b> Scholarships if families don't have the financial means to support lessons or instrument use. Also, to offer free or reduced rates on concert tickets to "at-risk" groups in the community. During the 2024-2025 season offerings will be aimed at "meeting people where they are" to increase the exposure to more diverse segments of the community.</p> <p><b>Reason for Request:</b> Though our various concerts, outreach initiatives and educational programs, The LaGrange Symphony Orchestra provides citizens from the city and beyond with concert experiences and performance opportunities they may otherwise have never enjoyed.</p>
	<p><b>Troup Cares:</b></p> <p>Troup Cares free medical care services include primary care, blood pressure screenings, diabetes screenings and care, obesity determination, care management, vaccinations, and supporting vaccinations. The clinic operates Monday-Thursday.</p>		<p><b>Amount of Request:</b> \$7,500</p> <p><b>Funding granted in 2024:</b> \$7,500</p> <p><b>% of Budget for Funding Request:</b> 19% (\$40,510)</p> <p><b>Purpose of Funds:</b> support the Nurse Practitioner salary</p> <p><b>Reason for Request:</b> Same as previous year to support our staff Nurse Practitioner who is vital to clinic operations for primary care services.</p>



		<p><b>Joy Inside Tears:</b></p> <p><i>Provides mental health and suicide prevention resources, support services, advocacy, mental health education training, youth and adolescent mental health coaching, and counseling referrals.</i></p>		<p><b>Amount of Request:</b> \$4,575</p> <p><b>Funding granted in 2024:</b> \$0</p> <p><b>% of Budget for Funding Request:</b> 25% (\$18,300)</p> <p><b>Purpose of Funds:</b> To provide training and education to reduce the stigma associated with mental health is reduced, awareness is increased, those in crisis are aided in prevention and our community becomes stronger in the process.</p> <p><b>Reason for Request:</b> Mental health education training for adults, youth, and teens.</p>
		<p><b>Clockwork Youth Academy:</b></p> <p>Building up underprivileged children in our community to directly or indirectly tackle the current barriers to success we are all seeing in our youth.</p>		<p><b>Amount of Request:</b> \$ 25,000</p> <p><b>Funding granted in 2024:</b> \$0</p> <p><b>% of Budget for Funding Request:</b> 27% (\$91,264)</p> <p><b>Purpose of Funds:</b> After school program and summer camp program - currently serving all Troup County Elementary Schools.</p> <p><b>Reason for Request:</b> classroom supplies, field trips, transportation expenses, maintenance, rent, marketing, admin expenses, insurance, salaries and wages, contracted services, work facilitation allowance, food services, &amp; utilities.</p>

		<p><b>LaFayette Society for Performing Arts:</b></p> <p>To provide high-quality performing arts education and performances to all the communities we serve. We have seen record capacity for many shows and have had more than 20 productions with over 100 performances throughout the year. This year we will be celebrating the 40<sup>th</sup> anniversary of the LaFayette Ballet Company's Nutcracker.</p>		<p>Amount of Request: \$10,000 &amp; \$10,500</p> <p>Funding granted in 2024: \$12,500</p> <p>% of Budget for Funding Request: 3% (\$1,050,715)</p> <p><b>Purpose of Funds:</b> \$10,000 to assist LSPA in expanding its community outreach to help those unable to pay for classes. \$10,500 to offset utility cost.</p> <p><b>Reason for Request:</b> LSPA would like to continue to expand outreach efforts &amp; develop programs to provide significant opportunities for us to serve the community. Plans are to partner with LHA to offer more students the benefit of a performing arts education.</p>
		<p><b><i>Black Women In Action:</i></b></p> <p>Assist groups desiring to become incorporated, obtaining a unique name, acquiring articles of incorporation, and seeking tax exemption to provide needed community assistance and increase local resources, which improves our communities.</p>		<p>Amount of Request: \$55,000</p> <p>Funding granted in 2024: \$0</p> <p>% of Budget for Funding Request: 81% (\$67,750)</p> <p><b>Purpose of Funds:</b> Provide family reunification services to 10 men (from FDM, Inc. shelter, and others); covers cost of part-time staff, the purchase of books, supplies, and refreshments.</p> <p><b>Reason for Request:</b> Provide workshops, purchase supplies, printing, and ability to purchase laptops for workshop facilitators and specialized training for groups, &amp; organizations.</p>

		<p><b>Communities in Schools:</b></p> <p>Communities in Schools provide wrap-around services to students identified as at-risk, students in temporary crisis, and the entire school population through our clothing and school supply closet, as well as the speakers and programs that we bring into the school.</p>		<p><b>Amount of Request:</b> \$35,000</p> <p><b>Funding granted in 2024:</b> \$25,000</p> <p><b>% of Budget for Funding Request:</b> 8% (\$4,638,486)</p> <p><b>Purpose of Funds:</b> To finance a portion of the programming costs, including the Site Coordinator at LHS. Each coordinator provides intensive case management services to 100 students and other services accessible to the entire student population, including non-CIS sites.</p> <p><b>Reason for Request:</b> Students involved with CIS have a 98% stay-in-school rate and a 96% graduation rate.</p>
		<p><b><i>The Troup County AmeriCorps Seniors “Foster Grandparent &amp; Senior Companion”:</i></b></p> <p>Improve lives, strengthen communities, and foster civic engagements through service and volunteering. AmeriCorps Seniors provides two programs to the Community.</p>		<p><b>Amount of Request:</b> \$8,000</p> <p><b>Funding granted in 2024:</b> \$ 8,000</p> <p><b>% of Budget for Funding Request:</b> 1% (\$838,917)</p> <p><b>Foster Grandparent Program:</b> Serve as mentors, tutors and friends for at-risk children and youth.</p> <p><b>Senior Companion Program:</b> Volunteer service opportunities for active low-income seniors that builds self-esteem and contributes to their mental and physical well-being.</p>

		<p><b><i>Fellowship Deliverance Ministries:</i></b></p> <p>Serves the homeless, unemployed and formerly incarcerated men for over 30 years.</p>	<p><b>Amount of Request:</b> \$48,000</p> <p><b>Funding granted in 2024:</b> \$0</p> <p><b>% of Budget for Funding Request:</b> 37% (\$131,219)</p> <p><b>Purpose of Funds:</b> Granted funds would help offset the cost of utilities and retain consultant services to manage programs and services</p> <p><b>Reason for Request:</b> Assist men in housing needs, provide adequate and sanitary conditions in the shelter. Some of the men will be adequately housed and not roam the streets creating a nuisance and reckless societal behavior, such as robbery, loitering, and vagrancy.</p>
		<p><b><i>West Georgia STAR:</i></b></p> <p>Serves Troup County, currently at 210B Chatham St, within one of the City of LaGrange Housing Authority properties. Serving youth ages 5-18 to provide a program that is available and affordable for all.</p>	<p><b>Amount of Request:</b> \$25,000</p> <p><b>Funding granted in 2024:</b> \$ 12,500</p> <p><b>% of Budget for Funding Request:</b> 5% (\$522,628)</p> <p><b>Purpose of Funds:</b> provide a resource center to assist citizens with being able to complete employment applications, resumes, and educational webinars.</p> <p><b>Reason for Request:</b> to purchase 20 Dell computers &amp; computer charging stations to be used by the adults who live within the housing authority and the community at no charge.</p>
		<p><b><i>The Red Cross:</i></b></p> <p>In FY23, the Red Cross responded to 26 distinct disasters that impacted 182 residents of LaGrange, GA. 22 home fires, 3 storms, and 2 tornados.</p>	<p><b>Amount of Request:</b> \$12,500</p> <p><b>Funding granted in 2024:</b> \$12,500</p> <p><b>% of Budget for Funding Request:</b> 4% (\$3,011,388)</p> <p><b>Purpose of Funds:</b> To continue the support of our ongoing local disaster service in LaGrange,</p> <p><b>Reason for Request:</b> Disaster Services. Service to the Armed Forces. Training Services, Lifesaving Blood, and International Services.</p>

	<p style="text-align: center;"><b>Chattahoochee Riverkeepers</b></p> <p>Protecting the Chattahoochee River, its tributaries and lakes in the 8,700 square mile watershed from the headwaters in north GA downstream through the West Point Lake region to Lake Seminole on the Florida border.</p>		<p><b>Amount of Request:</b> \$10,000</p> <p><b>Funding granted in 2024:</b> \$10,000</p> <p><b>% of Budget for Funding Request:</b> 7% (\$1,405,803)</p> <p><b>Purpose of Funds:</b> support water policy work to improve water quality and quantity in West Point Lake to include salary, office supplies, and materials. (167 scholarships for the floating classroom, annual maintenance of 1 trash trap device, and to support the West Point Lake Monitoring program.)</p> <p><b>Reason for Request:</b> support LaGrange office outreach in the community</p>
	<p style="text-align: center;"><b>LaGrange Personal Aid</b></p> <p>Support Families through rental, mortgage and utility payment when major income earner is ill or hospitalized or is out of work under a doctor's care.</p> <p style="text-align: center;"><b>Interfaith Food Closet</b></p> <p>Provides temporary and emergency food.</p> <p>Administer Share and Round Up Programs - Utility</p> <p>**Total utility assistance payments made to the City of LaGrange through LPA in 2023 was \$60,800.05**</p>		<p><b>Amount Requested:</b> \$13,000 (Breakdown of \$11,000 for Personal Aid Program and \$2,000 for Interfaith Food Closet)</p> <p><b>% of Budget for Funding Request:</b> 15% (\$87,153)</p> <p><b>Purpose of Funds:</b> Food assistance for needy families, utility , rent and mortgage payments, prescriptions, clothing referrals, assistance to victims of fire or emergency, etc. (salaries, benefits, technical, utilities, office supplies, materials, etc.)</p> <p><b>Reason for Request:</b> We hope to provide assistance to over 5,000 city residents this FY.</p>

	<p style="text-align: center;"><b><i>Salvation Army</i></b></p> <p>The Salvation Army of LaGrange provides the following services: Utility payment assistance; basic food &amp; hygiene items; vouchers; emergency disaster services; Angel Tree/Christmas toy distribution; Thanksgiving turkey giveaway; free week-long summer camp for children.</p>		<p><b>Amount of Request:</b> \$12,500</p> <p><b>Funding granted in 2024:</b> \$ 12,500</p> <p><b>% of Budget for Funding Request:</b> 2.6%</p> <p><b>Purpose of Funds:</b> To utilize city funding by providing utility assistance to families and individuals who are facing a temporary crisis beyond their control. Additionally, low-income senior citizens will also receive utility assistance.</p> <p><b>Reason for Request:</b> Request for assistance from citizens in the City</p>
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## Georgia Law Pertaining to Local Government Budgets

§ 36-81-7 Current as of March 28, 2024 | Updated by FindLaw Staff

(a) By the date established by each governing authority, in such manner and form as may be necessary to effect this article, and consistent with the local government's accounting system, the budget officer shall prepare a proposed budget for the local government for the ensuing budget period.

(b) The proposed budget shall, at a minimum, be an estimate of the financial requirements at the legal level of control for each fund requiring a budget for the appropriate budget period and shall be in such form and detail, with such supporting information and justifications, as may be prescribed by the budget officer or the governing authority. The budget document, at a minimum, shall provide, for the appropriate budget period, a statement of the amount budgeted for anticipated revenues by source and the amount budgeted for expenditures at the legal level of control. In accordance with the minimum required legal level of control, the budget document shall, at a minimum, provide a statement of the amount budgeted for expenditures by department for each fund for which a budget is required. This does not preclude the governing authority of a local government from preparing a budget document or establishing a legal level of control at a more detailed level of budgetary control than the minimum required legal level of control.

(c) On the date established by each governing authority, the proposed budget shall be submitted to the governing authority for that body's review prior to enactment of the budget ordinance or resolution.

(d) On the day that the proposed budget is submitted to the governing authority for consideration, a copy of the budget shall be placed in a public location which is convenient to the residents of the unit of local government. The governing authority shall make every effort to provide convenient access to the residents during reasonable business hours so as to accord every opportunity to the public to review the budget prior to adoption by the governing authority. A copy of the budget shall also be made available, upon request, to the news media.



(e) A statement advising the residents of the local unit of government of the availability of the proposed budget shall be published in a newspaper of general circulation within the jurisdiction of the governing authority. The notice shall be published during the week in which the proposed budget is submitted to the governing authority. In addition, the statement shall also advise the residents that a public hearing will be held at which time any persons wishing to be heard on the budget may appear. The statement shall be a prominently displayed advertisement or news article and shall not be placed in that section of the newspaper where legal notices appear.

(f) At least one week prior to the meeting of the governing authority at which adoption of the budget ordinance or resolution will be considered, the governing authority shall conduct a public hearing, at which time any persons wishing to be heard on the budget may appear.

(g)(1) The governing authority shall give notice of the time and place of the budget hearing required by subsection (f) of this Code section at least one week before the budget hearing is held. The notice shall be published in a newspaper of general circulation within the jurisdiction of the governing authority. The statement shall be a prominently displayed advertisement or news article and shall not be placed in that section of the newspaper where legal notices appear.

(2) The notice required by paragraph (1) of this subsection may be included in the statement published pursuant to subsection (e) of this Code section in lieu of separate publication of the notice.

(h) Nothing in this Code section shall be deemed to preclude the conduct of further budget hearings if the governing body deems such hearings necessary and complies with the requirements of subsection (e) of this Code section.

#### § 36-81-6

(a) On a date after the conclusion of the hearing required in subsection (f) of Code Section 36-81-5, the governing authority shall adopt a budget ordinance or resolution making appropriations in such sums as the governing authority may deem sufficient, whether greater or less than the sums presented in the proposed budget. The budget ordinance or resolution

shall be adopted at a public meeting which shall be advertised in accordance with the procedures set forth in subsection (e) of Code Section 36-81-5 at least one week prior to the meeting.

(b) The budget may be prepared in any form that the governing authority deems most efficient in enabling it to make the fiscal policy decisions embodied in the budget, but such budget shall be subject to the provisions of this article.

## Active Employees FY 2023-24 By Pay Grade and Department

6/1/2024

Min \$/yr

Max \$/yr

Administrative		20 Active	1 Vacant
<b><u>Council Member</u></b>	<b><u>20,800</u></b>	<b><u>20,800</u></b>	
Councilmember		6	
<b><u>Executive Assistant/Acct Special</u></b>	<b><u>33,301</u></b>	<b><u>51,085</u></b>	
Executive Assistant - Admin		1	
<b><u>HR Generalist</u></b>	<b><u>35,693</u></b>	<b><u>56,098</u></b>	
HR Generalist		2	
<b><u>Coordinator I</u></b>	<b><u>42,432</u></b>	<b><u>64,522</u></b>	
Visitor Center Manager		1	
<b><u>Supervisor II</u></b>	<b><u>49,546</u></b>	<b><u>69,805</u></b>	
Operations Manager Sweetland		1	
<b><u>Economic Development Manager</u></b>	<b><u>53,456</u></b>	<b><u>86,986</u></b>	
City Clerk		1	
Executive Director of The Thread		1	
<b><u>Superintendent - 3</u></b>	<b><u>67,434</u></b>	<b><u>110,240</u></b>	
Human Resources Manager		1	
<b><u>IT Manager/Supt of Electric</u></b>	<b><u>101,546</u></b>	<b><u>114,691</u></b>	
Director of Communications		1	
<b><u>Superintendent - 4</u></b>	<b><u>103,584</u></b>	<b><u>147,306</u></b>	
Director - Sweetland		1	
<b><u>Dpt Head 1</u></b>	<b><u>88,150</u></b>	<b><u>150,696</u></b>	
President/CEO - Visit LaGrange		1	
<b><u>Dpt Head 3</u></b>	<b><u>139,318</u></b>	<b><u>188,219</u></b>	
Assistant City Manager		1	
City Attorney		1	
<b><u>City Manager</u></b>	<b><u>135,949</u></b>	<b><u>243,776</u></b>	
City Manager		1	
Animal Control		3 Active	
<b><u>Animal Control Officer</u></b>	<b><u>33,093</u></b>	<b><u>41,808</u></b>	
Animal Control Officer		2	
<b><u>Animal Sup/Property/Tech/WPC Mec</u></b>	<b><u>41,246</u></b>	<b><u>57,470</u></b>	
Animal Control Supervisor - Civi		1	
City Hall		1 Active	
<b><u>Maintenance Worker</u></b>	<b><u>31,512</u></b>	<b><u>39,811</u></b>	
Facilities Custodian - PD		1	

<b>Community Development</b>		<b>4 Active</b>
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<b><u>Clerk II</u></b>	<b><u>31,491</u></b>	<b><u>46,509</u></b>
License/Inspection Coordinator		2
<b><u>Superintendent - 1</u></b>	<b><u>59,571</u></b>	<b><u>99,050</u></b>
Senior Planner		1
<b><u>Dpt Head 1</u></b>	<b><u>88,150</u></b>	<b><u>150,696</u></b>
Director Community Development		1

<b>Community Service</b>		<b>4 Active</b>
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<b><u>Field Services Temp</u></b>	<b><u>25,522</u></b>	<b><u>43,202</u></b>
Field Services Temp		4

<b>Electric System</b>		<b>21 Active</b>	<b>2 Vacant</b>
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<b><u>Lead - Landscaper/Trimmer/WPC Op</u></b>	<b><u>40,102</u></b>	<b><u>59,800</u></b>
Tree Trimmer II		2
<b><u>Supervisor II</u></b>	<b><u>49,546</u></b>	<b><u>69,805</u></b>
Lead Trimmer		2
<b><u>Apprentice Lineworker</u></b>	<b><u>52,000</u></b>	<b><u>72,800</u></b>
Apprentice Lineworker		1
<b><u>Lineworker</u></b>	<b><u>57,200</u></b>	<b><u>80,080</u></b>
Lineworker		2
Right of Way Foreperson		1
<b><u>Journey Lineworker</u></b>	<b><u>74,006</u></b>	<b><u>108,680</u></b>
Journey Lineworker		9
<b><u>Line Foreperson</u></b>	<b><u>80,288</u></b>	<b><u>115,752</u></b>
Line Foreperson		2
<b><u>General Foreperson</u></b>	<b><u>88,317</u></b>	<b><u>127,338</u></b>
General Foreperson		1
<b><u>Superintendent - 4</u></b>	<b><u>103,584</u></b>	<b><u>147,306</u></b>
Superintendent Electric		1

<b>Engineering &amp; Supervision</b>		<b>1 Active</b>
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<b><u>Superintendent - 4</u></b>	<b><u>103,584</u></b>	<b><u>147,306</u></b>
Public Works Operations Director		1

<b>Finance</b>		<b>5 Active</b>
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<b><u>Executive Assistant/Acct Special</u></b>	<b><u>33,301</u></b>	<b><u>51,085</u></b>
Accounting Specialist		1
<b><u>WPC Elect Tech/Chemist/Purchasin</u></b>	<b><u>42,120</u></b>	<b><u>61,672</u></b>

Purchasing Agent		1
<b><u>Coordinator II</u></b>	<b><u>44,221</u></b>	<b><u>68,390</u></b>
Accountant 1		1
<b><u>Staff Accountant</u></b>	<b><u>50,502</u></b>	<b><u>75,400</u></b>
Accountant 2		1
<b><u>Accounting Manager</u></b>	<b><u>75,733</u></b>	<b><u>102,003</u></b>
Accounting Manager		1

Fire Services		63 Active	8 Vacant
<b><u>Public Service Associate PT Fire</u></b>	<b><u>26,624</u></b>	<b><u>38,189</u></b>	
PT PSA FIRE		1	
<b><u>Animal Sup/Property/Tech/WPC Mec</u></b>	<b><u>41,246</u></b>	<b><u>57,470</u></b>	
Maintenance Technician - Fire		1	
<b><u>Firefighter - 2808 Fire</u></b>	<b><u>43,095</u></b>	<b><u>61,344</u></b>	
Firefighter - Fire Suppression		4	
<b><u>Firefighter/EMT/INT 2808 Fire</u></b>	<b><u>45,250</u></b>	<b><u>64,411</u></b>	
Firefighter EMT A - Fire Suppres		16	
<b><u>Sergeant 2808 Fire</u></b>	<b><u>45,135</u></b>	<b><u>65,344</u></b>	
Sergeant Fire Suppression		1	
<b><u>Sergeant/EMT/INT 2808 Fire</u></b>	<b><u>48,893</u></b>	<b><u>70,354</u></b>	
Sergeant EMT A Supression		6	
<b><u>Deputy Fire Marshall/Inspector</u></b>	<b><u>47,050</u></b>	<b><u>75,566</u></b>	
Deputy Fire Marshall/Inspector		1	
<b><u>Accreditation Manager</u></b>	<b><u>48,942</u></b>	<b><u>75,566</u></b>	
Accreditation Manager		1	
Public Life Safety Educator		1	
<b><u>Accreditation Mgr/Admin Asst.</u></b>	<b><u>48,942</u></b>	<b><u>75,573</u></b>	
Accreditation Mgr/Admin Asst.		1	
<b><u>Firefighter/PM 2808 Fire</u></b>	<b><u>54,121</u></b>	<b><u>76,954</u></b>	
Firefighter/PM Fire Suppression		4	
<b><u>Sergeant PM 2808 Fire</u></b>	<b><u>62,284</u></b>	<b><u>80,849</u></b>	
Sergeant/PM Fire Suppression		6	
<b><u>Lieutenant/EMT/INT 2808 Fire</u></b>	<b><u>57,813</u></b>	<b><u>82,187</u></b>	
Lieutenant EMT A - Supression		3	
Lieutenant EMT A - Fire Admin		1	
<b><u>Lieutenant PM Admin 2080</u></b>	<b><u>68,515</u></b>	<b><u>90,126</u></b>	
Fire/EMS Training Coordinator		1	
<b><u>Lieutenant/PM 2808 Fire</u></b>	<b><u>68,512</u></b>	<b><u>90,156</u></b>	
Lieutenant/PM Fire Suppression		9	
<b><u>Fire Marshall</u></b>	<b><u>50,398</u></b>	<b><u>92,082</u></b>	
Fire Marshall		1	

<b><u>Captain PM 2808</u></b>	<b><u>72,462</u></b>	<b><u>95,180</u></b>
Captain/PM Fire Suppression		2
<b><u>Deputy Fire Chief 2808</u></b>	<b><u>75,779</u></b>	<b><u>107,274</u></b>
Deputy Chief Fire Suppression		1
<b><u>Deputy Chief of Operations</u></b>	<b><u>77,673</u></b>	<b><u>117,465</u></b>
Deputy Chief of Operations		1
<b><u>Chief of Police/Fire</u></b>	<b><u>109,990</u></b>	<b><u>178,048</u></b>
Chief of Fire		1

## Garage

11 Active

<b><u>Secretary II</u></b>	<b><u>27,810</u></b>	<b><u>41,059</u></b>
Fleet Adm Tech		1
<b><u>Trainee - Water/Gas</u></b>	<b><u>34,486</u></b>	<b><u>50,482</u></b>
Apprentice Mechanic		1
<b><u>Mechanic II/Welder</u></b>	<b><u>34,798</u></b>	<b><u>53,789</u></b>
Welder - Garage		1
<b><u>Utility 1</u></b>	<b><u>37,336</u></b>	<b><u>54,808</u></b>
Automobile Service Tech I		2
<b><u>Service Worker II - Gas/Water</u></b>	<b><u>39,250</u></b>	<b><u>57,637</u></b>
Automobile Service Tech II		2
<b><u>WPC Elect Tech/Chemist/Purchasin</u></b>	<b><u>42,120</u></b>	<b><u>61,672</u></b>
Heavy Equipment Tech		1
<b><u>Worker III - Water and Gas</u></b>	<b><u>41,829</u></b>	<b><u>61,984</u></b>
Automobile Service Tech III		1
<b><u>Supervisor III</u></b>	<b><u>53,331</u></b>	<b><u>78,728</u></b>
Garage Coordinator/Parts Special		1
<b><u>Supervisor IV</u></b>	<b><u>56,971</u></b>	<b><u>83,970</u></b>
Garage Manager		1

## Gas System

8 Active

<b><u>Trainee - Water/Gas</u></b>	<b><u>34,486</u></b>	<b><u>50,482</u></b>
Gas Service Worker Trainee		1
<b><u>Utility 1</u></b>	<b><u>37,336</u></b>	<b><u>54,808</u></b>
Gas Service Worker I		1
<b><u>Service Worker II - Gas/Water</u></b>	<b><u>39,250</u></b>	<b><u>57,637</u></b>
Gas Service Worker II		1
<b><u>Worker III - Water and Gas</u></b>	<b><u>41,829</u></b>	<b><u>61,984</u></b>
Gas Service Worker III		3
<b><u>Superintendent - 2</u></b>	<b><u>59,571</u></b>	<b><u>101,962</u></b>
Asst. Superintendent - Gas		1
<b><u>Superintendent - 3</u></b>	<b><u>67,434</u></b>	<b><u>110,240</u></b>

General Utilities/Utilities Customer Service		11 Active
<b><u>Utilities Dispatcher</u></b>	<b><u>38,168</u></b>	<b><u>54,808</u></b>
Customer Service Representative		6
<b><u>Service Worker II - Gas/Water</u></b>	<b><u>39,250</u></b>	<b><u>57,637</u></b>
Customer Service Rep II		3
<b><u>Supervisor III</u></b>	<b><u>53,331</u></b>	<b><u>78,728</u></b>
Assistant Customer Service Mgr		1
<b><u>Supervisor IV</u></b>	<b><u>56,971</u></b>	<b><u>83,970</u></b>
Customer Service Manager		1
General Utilities/Utilities Engin & Supervision		2 Active 1 Vacant
<b><u>Specialist I</u></b>	<b><u>48,693</u></b>	<b><u>75,400</u></b>
Design/GIS Specialist		2
General Utilities/Utilities Service Center		7 Active
<b><u>Utilities Dispatcher</u></b>	<b><u>38,168</u></b>	<b><u>54,808</u></b>
Utilities Dispatcher		2
<b><u>Service Worker II - Gas/Water</u></b>	<b><u>39,250</u></b>	<b><u>57,637</u></b>
Drill Operator II		1
<b><u>Worker III - Water and Gas</u></b>	<b><u>41,829</u></b>	<b><u>61,984</u></b>
Drill Operator III		2
Inventory Manager- USC		1
<b><u>Supervisor III</u></b>	<b><u>53,331</u></b>	<b><u>78,728</u></b>
Bore Crew Foreperson		1
General Utilities/Utilities Services		9 Active
<b><u>Service Worker II - Gas/Water</u></b>	<b><u>39,250</u></b>	<b><u>57,637</u></b>
Utility Service Worker II - Mtr		8
<b><u>Supervisor III</u></b>	<b><u>53,331</u></b>	<b><u>78,728</u></b>
AMI Supervisor		1
Municipal Court/Court Administration		5 Active 1 Vacant
<b><u>Clerk II</u></b>	<b><u>31,491</u></b>	<b><u>46,509</u></b>
Court Clerk		1
<b><u>Clerk III/Meter Tech/Prg Asst</u></b>	<b><u>33,301</u></b>	<b><u>49,546</u></b>
Lead Court Clerk		1
<b><u>Supervisor IV</u></b>	<b><u>56,971</u></b>	<b><u>83,970</u></b>
Court Services Manager		1



<b><u>Court Solicitor</u></b>	<b><u>104,000</u></b>	<b><u>104,000</u></b>
Court Solicitor		1
<b><u>Municipal Court Judge</u></b>	<b><u>142,025</u></b>	<b><u>142,025</u></b>
Municipal Court Judge		1

Parks & Cemeteries/Landscaping		22 Active	1 Vacant
<b><u>Trainee - Water/Gas</u></b>	<b><u>34,486</u></b>	<b><u>50,482</u></b>	
Parks Associate I		11	
<b><u>Service Worker II - Gas/Water</u></b>	<b><u>39,250</u></b>	<b><u>57,637</u></b>	
Parks Associate II		1	
<b><u>Worker III - Water and Gas</u></b>	<b><u>41,829</u></b>	<b><u>61,984</u></b>	
Parks Associate III		2	
<b><u>Coordinator II</u></b>	<b><u>44,221</u></b>	<b><u>68,390</u></b>	
Horticulturist II		1	
<b><u>Supervisor III</u></b>	<b><u>53,331</u></b>	<b><u>78,728</u></b>	
Parks Crew Leader		4	
<b><u>Street/Cemetery/Landscape Mgr</u></b>	<b><u>65,624</u></b>	<b><u>95,285</u></b>	
Cemetery Superintendent		1	
<b><u>Superintendent - 1</u></b>	<b><u>59,571</u></b>	<b><u>99,050</u></b>	
Parks Superintendent		1	
<b><u>Dpt Head 1</u></b>	<b><u>88,150</u></b>	<b><u>150,696</u></b>	
Parks Director		1	

Police Services		113 Active	12 Vacant
<b><u>School Crossing Guard</u></b>	<b><u>32,469</u></b>	<b><u>35,173</u></b>	
School Crossing Guard - PD		4	
<b><u>Public Service Associate</u></b>	<b><u>27,997</u></b>	<b><u>38,210</u></b>	
Police Cadet		2	
<b><u>Maintenance Worker</u></b>	<b><u>31,512</u></b>	<b><u>39,811</u></b>	
Facilities Custodian - PD		1	
<b><u>Field Services Temp</u></b>	<b><u>25,522</u></b>	<b><u>43,202</u></b>	
Parking Enforce/Com Ser Officer		1	
<b><u>police clerk I</u></b>	<b><u>33,821</u></b>	<b><u>48,984</u></b>	
Police Clerk I		5	
<b><u>Executive Assistant/Acct Special</u></b>	<b><u>33,301</u></b>	<b><u>51,085</u></b>	
Executive Assistant - PD		2	
Executive Assistant CID - PD		1	
<b><u>Code Enforcement/ Housing</u></b>	<b><u>32,698</u></b>	<b><u>51,834</u></b>	
Code Enforcement Officer - PD		4	
<b><u>police clerk II</u></b>	<b><u>35,589</u></b>	<b><u>51,875</u></b>	
Police Clerk II		1	

<b><u>police clerk III</u></b>	<b><u>37,378</u></b>	<b><u>54,454</u></b>
Police Clerk III		1
<b><u>Recruit Officer</u></b>	<b><u>47,986</u></b>	<b><u>54,995</u></b>
Recruit Officer		4
<b><u>Confidential Secretary</u></b>	<b><u>36,629</u></b>	<b><u>56,202</u></b>
Confidential Assistant - PD		1
<b><u>Animal Sup/Property/Tech/WPC Mec</u></b>	<b><u>41,246</u></b>	<b><u>57,470</u></b>
Property/Tech Coordinator - PD		1
<b><u>Case Worker</u></b>	<b><u>49,275</u></b>	<b><u>66,518</u></b>
Case Worker		1
<b><u>Evidence Custodian</u></b>	<b><u>45,760</u></b>	<b><u>66,955</u></b>
Evidence Custodian - PD		1
<b><u>Police Officer</u></b>	<b><u>60,008</u></b>	<b><u>75,150</u></b>
Police Officer		29
<b><u>Police Officer - 2%</u></b>	<b><u>61,194</u></b>	<b><u>76,648</u></b>
Police Officer - 2%		15
<b><u>Police Officer - 4%</u></b>	<b><u>62,400</u></b>	<b><u>78,146</u></b>
Police Officer - 4%		1
<b><u>Detective</u></b>	<b><u>64,064</u></b>	<b><u>91,499</u></b>
Detective		5
<b><u>Detective - 2%</u></b>	<b><u>65,354</u></b>	<b><u>93,330</u></b>
Detective - 2%		1
<b><u>Sergeant</u></b>	<b><u>66,394</u></b>	<b><u>94,994</u></b>
Sergeant - PD		6
<b><u>Polygraph Examiner - 4%</u></b>	<b><u>66,622</u></b>	<b><u>95,160</u></b>
Polygraph Examiner - 4%		1
<b><u>Detective - 4%</u></b>	<b><u>66,622</u></b>	<b><u>95,160</u></b>
Detective - 4%		4
<b><u>Sergeant - 2%</u></b>	<b><u>67,725</u></b>	<b><u>95,160</u></b>
Sergeant - 2% PD		2
<b><u>Sergeant - 4%</u></b>	<b><u>69,056</u></b>	<b><u>97,032</u></b>
Sergeant - 4% PD		2
<b><u>Detective - 6%</u></b>	<b><u>67,964</u></b>	<b><u>97,063</u></b>
Detective - 6%		1
<b><u>Sergeant Speciality</u></b>	<b><u>69,722</u></b>	<b><u>99,757</u></b>
Sergeant Speciality - PD		1
<b><u>Sergeant - 7%</u></b>	<b><u>71,053</u></b>	<b><u>101,650</u></b>
Sergeant - 7% PD		1
<b><u>Lieutenant</u></b>	<b><u>70,803</u></b>	<b><u>103,002</u></b>
Lieutenant PD		6
<b><u>Sergeant - 9%</u></b>	<b><u>72,384</u></b>	<b><u>103,542</u></b>

Sergeant - 9% PD		1
<b><u>Captain</u></b>	<b><u>77,459</u></b>	<b><u>136,136</u></b>
Captain		4
<b><u>Major</u></b>	<b><u>83,179</u></b>	<b><u>140,150</u></b>
Major		2
<b><u>Chief of Police/Fire</u></b>	<b><u>109,990</u></b>	<b><u>178,048</u></b>
Police Chief		1

**Sanitation System/Garbage Collection - Residential**
**13 Active**

<b><u>Trainee - Water/Gas</u></b>	<b><u>34,486</u></b>	<b><u>50,482</u></b>
Sanitation Associate I - Residen		4
<b><u>Service Worker II - Gas/Water</u></b>	<b><u>39,250</u></b>	<b><u>57,637</u></b>
Sanitation Associate II - Resid		3
<b><u>Worker III - Water and Gas</u></b>	<b><u>41,829</u></b>	<b><u>61,984</u></b>
Sanitation Associate III - Resid		5
<b><u>Supervisor IV</u></b>	<b><u>56,971</u></b>	<b><u>83,970</u></b>
Residential Routing Supervisor		1

**Sanitation System/Landfill Operations**
**5 Active**

<b><u>Clerk I</u></b>	<b><u>30,618</u></b>	<b><u>45,739</u></b>
Landfill Scale Attendant		1
<b><u>Trainee - Water/Gas</u></b>	<b><u>34,486</u></b>	<b><u>50,482</u></b>
Sanitation Associate I - Landfil		1
<b><u>Worker III - Water and Gas</u></b>	<b><u>41,829</u></b>	<b><u>61,984</u></b>
Sanitation Associate III - Land		2
<b><u>Supervisor IV</u></b>	<b><u>56,971</u></b>	<b><u>83,970</u></b>
Landfill Manager		1

**Sanitation System/Recycling Center**
**1 Active**

<b><u>Worker III - Water and Gas</u></b>	<b><u>41,829</u></b>	<b><u>61,984</u></b>
Sanitation Associate III Rec Ctr		1

**Sanitation System/Trash and Refuse**
**9 Active**

<b><u>Trainee - Water/Gas</u></b>	<b><u>34,486</u></b>	<b><u>50,482</u></b>
Sanitation Associate I - Trash		1
<b><u>Service Worker II - Gas/Water</u></b>	<b><u>39,250</u></b>	<b><u>57,637</u></b>
Sanitation Associate II - Trash		5
<b><u>Worker III - Water and Gas</u></b>	<b><u>41,829</u></b>	<b><u>61,984</u></b>
Sanitation Associate III - Trash		2
<b><u>Supervisor IV</u></b>	<b><u>56,971</u></b>	<b><u>83,970</u></b>

Sewer System/Sewage Pump & Treat		18 Active
<b><u>Trainee - Water/Gas</u></b>	<b><u>34,486</u></b>	<b><u>50,482</u></b>
WPC Operator Trainee		3
<b><u>Utility 1</u></b>	<b><u>37,336</u></b>	<b><u>54,808</u></b>
WPC Operator I		2
<b><u>Water Plant Mechanic</u></b>	<b><u>40,955</u></b>	<b><u>59,218</u></b>
Adv PSA WPC Hauler/Driver/Maint		1
Belt Press Operator/Maint Tech		1
<b><u>Water Plant Operator II</u></b>	<b><u>40,102</u></b>	<b><u>59,800</u></b>
WPC Operator II		3
<b><u>Worker III - Water and Gas</u></b>	<b><u>41,829</u></b>	<b><u>61,984</u></b>
WPC Maintenance Technician		3
WPC Mechanic		1
<b><u>Supervisor III</u></b>	<b><u>53,331</u></b>	<b><u>78,728</u></b>
WPC Maintenance Supervisor		1
<b><u>Supervisor IV</u></b>	<b><u>56,971</u></b>	<b><u>83,970</u></b>
WPC - Lead Operator		1
<b><u>Supervisor V</u></b>	<b><u>60,861</u></b>	<b><u>89,877</u></b>
WPC Manager		1
<b><u>Superintendent - 4</u></b>	<b><u>103,584</u></b>	<b><u>147,306</u></b>
Water Quality Program Manager		1
Sewer System/Sewer Collection		12 Active
<b><u>Service Worker II - Gas/Water</u></b>	<b><u>39,250</u></b>	<b><u>57,637</u></b>
Sewer Service Worker II		7
<b><u>Worker III - Water and Gas</u></b>	<b><u>41,829</u></b>	<b><u>61,984</u></b>
Sewer Service Worker III		2
<b><u>Supervisor III</u></b>	<b><u>53,331</u></b>	<b><u>78,728</u></b>
Sewer Crew Leader		2
<b><u>Supervisor IV</u></b>	<b><u>56,971</u></b>	<b><u>83,970</u></b>
Sewer Collections Manager		1
Sewer System/Water Poll Control Lab		2 Active
<b><u>Utility 1</u></b>	<b><u>37,336</u></b>	<b><u>54,808</u></b>
Water Quality Lab Technician		1
<b><u>Supervisor III</u></b>	<b><u>53,331</u></b>	<b><u>78,728</u></b>
Water Quality Specialist		1

## Street &amp; Drains/Street Cleaning

1 Active

<b><u>Worker III - Water and Gas</u></b>	<b><u>41,829</u></b>	<b><u>61,984</u></b>
Street Associate III - Cleaning		1

## Street &amp; Drains/Streets

18 Active

2 Vacant

<b><u>Executive Secretary</u></b>	<b><u>31,491</u></b>	<b><u>46,509</u></b>
Executive Secretary - Public Wks		1
<b><u>Trainee - Water/Gas</u></b>	<b><u>34,486</u></b>	<b><u>50,482</u></b>
Street Associate I		8
<b><u>Service Worker II - Gas/Water</u></b>	<b><u>39,250</u></b>	<b><u>57,637</u></b>
Street Associate II		1
<b><u>Worker III - Water and Gas</u></b>	<b><u>41,829</u></b>	<b><u>61,984</u></b>
Street Associate III		5
<b><u>Supervisor III</u></b>	<b><u>53,331</u></b>	<b><u>78,728</u></b>
Street Crew Leader		2
<b><u>Superintendent - 1</u></b>	<b><u>59,571</u></b>	<b><u>99,050</u></b>
Superintendent Streets		1

## Sweetland Amphitheater

29 Active

<b><u>Event Staff - PT</u></b>	<b><u>22,069</u></b>	<b><u>26,395</u></b>
Event Staff - Part Time		28
<b><u>Advanced Public Service Associat</u></b>	<b><u>35,214</u></b>	<b><u>56,534</u></b>
Event Staff Manager- Part Time		1

## Telecommunications &amp; Info Tech/Data Processing

5 Active

<b><u>MIS System Administrator</u></b>	<b><u>51,730</u></b>	<b><u>56,909</u></b>
Technical Support Specialist 1		1
<b><u>MIS System Admin II</u></b>	<b><u>60,861</u></b>	<b><u>68,432</u></b>
Technical Support Specialist 2		1
<b><u>MIS System Admin SR/Web Develop</u></b>	<b><u>72,051</u></b>	<b><u>83,346</u></b>
IT Service Desk Supervisor		1
<b><u>Superintendent - 1</u></b>	<b><u>59,571</u></b>	<b><u>99,050</u></b>
Systm Admin - Server & Cloud		1
<b><u>Dpt Head 2</u></b>	<b><u>88,150</u></b>	<b><u>170,602</u></b>
Assistant IT Director		1

## Telecommunications &amp; Info Tech/IT Services

3 Active

<b><u>MIS System Administrator</u></b>	<b><u>51,730</u></b>	<b><u>56,909</u></b>
Technical Support Specialist 1		2

**MIS System Admin SR/Web Develop****72,051****83,346**

Technical Support Specialist 3

1

**Telecommunications & Info Tech/LGTV****3 Active****Marketing/Communications Spclst****40,084****56,391**

Marketing/Communications Spclst

1

**Development Specialist/LGTV Mgr****49,546****83,970**

LGTV Station Manager

1

Media Coordinator

1

**Telecommunications & Info Tech/Telecom - Administration****1 Active****Dpt Head 3****139,318****188,219**

Director of Information/Tech

1

**Telecommunications & Info Tech/Telecommunications****6 Active****Telecommunications Technicians****51,730****59,800**

Telecommunications Technician

1

**Telecom Spcl II****55,432****69,285**

Telecom Specialist II

1

**Telecom Tech SR****75,670****87,589**

Telecommunications Technician SR

2

**Executive Account Manager****76,502****96,886**

Executive Account Manager

1

**Superintendent - 1****59,571****99,050**

Telecom Supervisor

1

**Traffic Control****2 Active****Service Worker II - Gas/Water****39,250****57,637**

Street Associate II -traffic

1

**Supervisor III****53,331****78,728**

Street Crew Leader

1

**Water System/Water Distribution****17 Active****1 Vacant****Trainee - Water/Gas****34,486****50,482**

Water Service Worker Trainee

1

**Worker III - Water and Gas****41,829****61,984**

Inventory Manager- USC

1

Water Service Worker III

9

**Supervisor III****53,331****78,728**

Water Construction Supervisor

1

Water Crew Leader

3

<b><u>Supervisor IV</u></b>	<b><u>56,971</u></b>	<b><u>83,970</u></b>
Water Maintenance Supervisor		1
<b><u>Superintendent - 2</u></b>	<b><u>59,571</u></b>	<b><u>101,962</u></b>
Ast Water/Sewer Operations Manag		1

<b>Water System/Water Pump &amp; Purif</b>
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<b>13 Active</b>
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<b><u>Trainee - Water/Gas</u></b>	<b><u>34,486</u></b>	<b><u>50,482</u></b>
Water Plant Trainee		1
<b><u>Utility 1</u></b>	<b><u>37,336</u></b>	<b><u>54,808</u></b>
Water Plant Operator I		2
<b><u>Water Plant Operator II</u></b>	<b><u>40,102</u></b>	<b><u>59,800</u></b>
Water Plant Operator II		3
<b><u>Worker III - Water and Gas</u></b>	<b><u>41,829</u></b>	<b><u>61,984</u></b>
Water Plant Mechanic		2
Water Plant Operator III		3
<b><u>Supervisor IV</u></b>	<b><u>56,971</u></b>	<b><u>83,970</u></b>
Lead Operator		1
<b><u>Superintendent - 4</u></b>	<b><u>103,584</u></b>	<b><u>147,306</u></b>
Water Sewer Operations Manager		1





G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund 101 - General Fund							
REVENUE							
Taxes							
101-31-1340	Intangible Taxes	73,471.30	57,397.06	70,000.00	71,075.57	78,000.00	78,000.00
101-31-1341	Real Estate Transfer/Recording	43,897.94	43,294.96	30,000.00	46,467.18	50,000.00	50,000.00
101-31-3100	Local Option Sales Tax	7,177,578.94	7,955,788.95	7,250,000.00	7,493,606.24	8,450,000.00	8,900,000.00
101-31-3300	Ad Valorem Title Tax	932,933.35	933,803.15	855,000.00	953,694.23	1,053,000.00	1,106,000.00
101-31-4100	Hotel Tax	4,208,373.64	4,773,008.49	4,000,000.00	4,207,211.46	4,576,000.00	4,805,000.00
101-31-4101	Tourism Product Development	272,108.08	288,590.49	270,000.00	265,729.55	285,000.00	300,000.00
101-31-4201	Beer Tax	519,450.82	485,023.35	525,000.00	463,732.86	504,000.00	500,000.00
101-31-4202	Liquor Tax	122,940.00	127,328.30	125,000.00	101,232.88	111,555.00	125,000.00
101-31-4203	Wine Tax	102,389.72	115,253.40	100,000.00	91,214.74	100,316.00	100,000.00
101-31-6100	License/Penalty	10,674.49	8,603.50	4,000.00	3,677.55	3,700.00	4,000.00
101-31-6101	Administrative Fee	60,358.62	64,048.00	59,000.00	440,325.60	438,000.00	438,000.00
101-31-6102	Flat Tax	124,290.50	131,100.00	120,000.00	34,089.20	35,000.00	32,000.00
101-31-6103	Employment Tax	272,796.29	263,195.93	250,000.00	250,597.00	252,000.00	248,000.00
101-31-6104	Regulatory Fees	273,424.15	480,708.32	270,000.00	149,803.77	150,000.00	145,000.00
101-31-6200	Insurance Premium Tax	2,435,561.89	2,585,375.21	2,500,000.00	2,780,927.63	2,780,927.00	2,600,000.00
101-31-8001	Franchise Taxes - GA Power Co	357,123.90	490,985.57	400,000.00	371,325.72	371,325.00	370,000.00
101-31-8002	Franchise Taxes - AT & T	41,721.35	34,872.87	30,000.00	26,228.31	26,600.00	27,000.00
101-31-8003	Franchise Taxes - Diverse Power	337,738.48	388,808.44	350,000.00	396,553.11	396,553.00	397,000.00
101-31-8004	Franchise Taxes - Cable TV	362,640.98	352,537.26	360,000.00	311,105.20	311,200.00	315,000.00
101-31-8006	Franchise Taxes - Cell Phone Com	912.90	1,321.22	1,000.00	1,824.75	1,825.00	1,800.00
	<i>Taxes Totals</i>	\$17,730,387.34	\$19,581,044.47	\$17,569,000.00	\$18,460,422.55	\$19,975,001.00	\$20,541,800.00
Licenses & Permits							
101-32-3100	Building Permits	212,386.95	569,192.95	200,000.00	820,144.05	897,962.00	1,800,000.00
101-32-3101	Land Disturbing Activity Fees	11,918.00	19,753.00	4,000.00	22,761.00	22,900.00	22,000.00
101-32-3102	Building Permit Admin Fees	48,949.04	36,715.11	30,000.00	41,127.00	41,000.00	39,000.00
	<i>Licenses &amp; Permits Totals</i>	\$273,253.99	\$625,661.06	\$234,000.00	\$884,032.05	\$961,862.00	\$1,861,000.00
Intergovernmental Revenue							
101-33-1128	CARES Act (COVID 19) Fed Grant	(723.58)	.00	.00	.00	.00	.00
101-33-1130	Parks Funding - Troup County	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00
101-33-4150	DOT LMIG (Local Maint Imprv Grant)	374,386.11	381,599.15	415,489.00	456,069.14	457,000.00	939,544.00
101-33-4163	ARPA Grnt-Improv Neighborhd Outcomes in Disproportionately Comm	.00	.00	693,429.00	507,288.13	693,429.00	.00
	<i>Intergovernmental Revenue Totals</i>	\$1,073,662.53	\$1,081,599.15	\$1,808,918.00	\$1,663,357.27	\$1,850,429.00	\$1,639,544.00
Charges For Services							
101-34-2003	Police Services -Troup BOE	246,558.02	289,114.08	628,512.00	390,500.00	429,000.00	450,000.00
101-34-2005	Police Srv.\Regional Drug Unit	23,686.46	10,893.41	.00	.00	.00	.00
101-34-2006	Fire Inspection/Training revenue	20,711.38	37,845.46	15,000.00	11,926.95	12,400.00	13,000.00
101-34-6013	Bad Debts-Written Off	(8,471.31)	9,535.96	.00	(18,206.26)	(20,000.00)	(10,000.00)



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund 101 - General Fund							
REVENUE							
Charges For Services							
101-34-6101	Animal Shelter Fees	28,296.51	28,418.25	25,000.00	16,174.50	18,304.00	18,000.00
101-34-6102	Troup County Shelter Fees	209,249.95	202,626.11	200,000.00	244,812.14	247,500.00	250,000.00
101-34-9101	Interment Fees	1,150.00	475.00	500.00	1,525.00	1,600.00	1,200.00
Charges For Services Totals		\$521,181.01	\$578,908.27	\$869,012.00	\$646,732.33	\$688,804.00	\$722,200.00
Fines & Forfeits							
101-35-1170	Court Fees	17,328.75	135.00	.00	.00	.00	.00
101-35-1171	Fines	759,054.89	887,000.30	850,000.00	798,257.59	957,000.00	1,000,000.00
101-35-1172	Narcotics Condemnations	24,419.30	14,097.00	10,000.00	6,265.00	11,200.00	12,000.00
101-35-1177	Probation Fees	(70.00)	.00	.00	.00	.00	.00
101-35-1178	Restitution-Court Ordered Fees	2,486.00	1,649.67	1,000.00	1,033.98	1,140.00	1,000.00
101-35-1181	Municipal Court - Misc Revenue	200.00	550.00	100.00	305.00	305.00	150.00
101-35-1182	Fines - FIFA	(706.58)	.00	.00	.00	.00	.00
Fines & Forfeits Totals		\$802,712.36	\$903,431.97	\$861,100.00	\$805,861.57	\$969,645.00	\$1,013,150.00
Investment Income							
101-36-1002	Interest on Invested Funds	2,716.61	95,903.60	40,000.00	304,067.23	255,000.00	200,000.00
Investment Income Totals		\$2,716.61	\$95,903.60	\$40,000.00	\$304,067.23	\$255,000.00	\$200,000.00
Contributions and Donations							
101-37-1003	Community Donations	(2,396.00)	.00	.00	.00	.00	.00
101-37-1006	Downtown Police Precinct - DDA	19,999.92	19,999.92	20,000.00	14,999.94	19,997.00	20,000.00
101-37-1018	Development Authority Contrib	175,612.67	87,409.97	.00	.00	.00	.00
101-37-1031	Community Policing Donations	2,650.00	2,800.00	.00	24,179.00	25,000.00	25,000.00
101-37-1042	Animal Shelter Contributions	77,883.28	46,141.94	.00	51,645.82	55,000.00	55,000.00
101-37-1047	Donations - Friends of the Thread	.00	.00	.00	15,129.00	15,200.00	15,000.00
101-37-1050	Police Benevolence proceeds	11,565.00	11,410.00	.00	9,080.00	10,000.00	10,000.00
101-37-1052	Visit LaGrange Contributions	258,802.77	337,075.84	293,000.00	329,030.23	362,000.00	380,000.00
101-37-1057	Callaway Fdn Student Loan Reimb.	61,641.59	63,447.04	.00	44,000.34	44,000.00	50,000.00
101-37-1058	Community Fire Donations	.00	.00	.00	17,000.00	17,000.00	12,000.00
Contributions and Donations Totals		\$605,759.23	\$568,284.71	\$313,000.00	\$505,064.33	\$548,197.00	\$567,000.00
Miscellaneous Revenue							
101-37-1053	Thread Contributions	98,004.66	109,458.24	99,226.00	71,772.97	74,000.00	108,000.00
101-38-9005	Barnard Trust Income	33,684.48	35,251.20	30,000.00	27,515.52	36,500.00	34,000.00
101-38-9008	Other Miscellaneous Revenue	94,914.85	141,759.36	90,000.00	110,578.82	135,600.00	110,000.00
101-38-9050	School Zone Camera Revenue	.00	.00	.00	.00	.00	350,000.00
101-38-9300	Lis Pends	2,671.00	.00	.00	.00	.00	.00
Miscellaneous Revenue Totals		\$229,274.99	\$286,468.80	\$219,226.00	\$209,867.31	\$246,100.00	\$602,000.00
Other Financing Sources							
101-39-1204	Transfers in from ARPA Fund	3,014,586.50	3,878,550.22	1,500,000.00	1,500,001.00	1,500,000.00	.00
101-39-1207	Transfers in from Sanitation Fd	350,000.00	215,000.00	215,000.00	197,083.37	215,000.00	.00



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund 101 - General Fund							
REVENUE							
Other Financing Sources							
101-39-1215	Transfer in from Water/Sewer Fund	3,700,000.00	3,800,000.00	3,800,000.00	3,483,333.37	3,800,000.00	3,109,083.00
101-39-1216	Transfer in from Electric Fund	6,000,000.03	8,000,000.00	8,300,000.00	7,608,333.37	8,300,000.00	9,025,170.00
101-39-1217	Transfer in from Gas Fund	2,350,000.00	3,000,000.00	2,800,000.00	2,566,666.63	2,800,000.00	3,180,188.00
101-39-1218	Transfer in from Telecom Fund	650,000.00	650,000.00	650,000.00	595,833.37	650,000.00	715,917.00
101-39-2101	Sale of Surplus Equipment	11,244.02	1,828.75	1,000.00	3,731.85	3,731.00	1,000.00
101-39-2201	Sale of Cemetery Lots	83,560.00	107,895.00	50,000.00	82,210.00	99,600.00	80,000.00
101-39-2202	Sale of Mausoleum Crypts	500.00	650.00	.00	625.00	625.00	625.00
Other Financing Sources Totals		\$16,159,890.55	\$19,653,923.97	\$17,316,000.00	\$16,037,817.96	\$17,368,956.00	\$16,111,983.00
REVENUE TOTALS		\$37,398,838.61	\$43,375,226.00	\$39,230,256.00	\$39,517,222.60	\$42,863,994.00	\$43,258,677.00
EXPENSE							
Department 1320 - Administrative							
Personnel Services & Employee Benefits							
101-1320-51-1100	Regular Salaries and Wages	1,294,311.11	1,353,199.15	1,454,576.00	1,326,677.87	1,426,341.00	1,010,512.00
101-1320-51-1300	Overtime Wages	16,325.66	12,528.25	10,000.00	7,647.49	7,800.00	7,800.00
101-1320-51-2100	Group Insurance	168,999.80	169,000.18	169,000.00	154,916.74	169,000.00	169,000.00
101-1320-51-2200	FICA - City Share	88,742.84	92,207.51	111,297.00	90,020.34	109,711.00	77,916.00
101-1320-51-2400	Retirement	157,296.28	162,991.55	165,246.00	151,475.50	165,246.00	121,464.00
101-1320-51-2700	Workers Comp Claims	600.00	600.00	600.00	550.00	600.00	4,410.00
101-1320-51-2902	Travel and Training	36,465.00	34,487.96	30,000.00	58,616.86	50,000.00	50,000.00
Personnel Services & Employee Benefits Totals		\$1,762,740.69	\$1,825,014.60	\$1,940,719.00	\$1,789,904.80	\$1,928,698.00	\$1,441,102.00
Purchased/Contracted Services							
101-1320-52-1202	Professional Services - Legal	.00	.00	.00	2,250.00	2,250.00	.00
101-1320-52-1205	Codification of Ordinance	20,401.75	18,032.14	10,000.00	6,774.00	7,500.00	5,000.00
101-1320-52-2526	IT Services	.00	.00	.00	.00	.00	84,346.00
101-1320-52-3101	Gen Liability Claims/Contrib	3,000.00	3,000.00	3,000.00	2,750.00	3,000.00	6,567.00
101-1320-52-3852	Marketing & Sales Expense	30,848.95	444.37	.00	199.89	.00	.00
101-1320-52-3999	Other Contractual Services	133,918.94	218,966.71	120,000.00	117,880.73	120,000.00	110,000.00
Purchased/Contracted Services Totals		\$188,169.64	\$240,443.22	\$133,000.00	\$129,854.62	\$132,750.00	\$205,913.00
Supplies							
101-1320-53-1101	General Office Supplies	19,369.95	10,192.92	15,000.00	14,825.00	15,000.00	15,000.00
101-1320-53-1103	Materials	12,656.91	10,629.17	10,000.00	4,815.49	7,500.00	7,500.00
101-1320-53-1401	Dues, Publications, Subscript	20,854.32	22,921.96	25,000.00	18,875.27	25,000.00	25,000.00
Supplies Totals		\$52,881.18	\$43,744.05	\$50,000.00	\$38,515.76	\$47,500.00	\$47,500.00
Other Costs							
101-1320-57-1002	Troup County Archives	98,426.00	136,497.00	135,512.00	124,219.37	135,512.00	141,198.00
101-1320-57-2009	DMO - Tourism	1,960,372.62	2,214,453.48	1,860,000.00	1,952,696.22	2,126,615.00	2,239,866.00
101-1320-57-2014	Chattahoochee-Flint RDC	30,923.00	30,923.00	30,950.00	30,923.00	30,950.00	30,950.00
101-1320-57-2029	Troup Cty Ctr - Strategic Plan	44,000.00	30,000.00	30,000.00	27,500.00	27,500.00	.00



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund 101 - General Fund							
EXPENSE							
Department 1320 - Administrative							
Other Costs							
101-1320-57-2058	Tourism Product Development	243,980.30	291,710.45	270,000.00	103,737.30	285,000.00	.00
	Other Costs Totals	\$2,377,701.92	\$2,703,583.93	\$2,326,462.00	\$2,239,075.89	\$2,605,577.00	\$2,412,014.00
	Department 1320 - Administrative Totals	\$4,381,493.43	\$4,812,785.80	\$4,450,181.00	\$4,197,351.07	\$4,714,525.00	\$4,106,529.00
Department 1511 - Finance							
Personnel Services & Employee Benefits							
101-1511-51-1100	Regular Salaries and Wages	293,183.60	325,398.85	315,559.00	286,849.77	313,975.00	330,000.00
101-1511-51-1300	Overtime Wages	5,747.05	2,741.69	1,000.00	2,737.89	4,600.00	2,000.00
101-1511-51-2100	Group Insurance	34,072.96	65,000.04	65,000.00	59,583.37	65,000.00	65,000.00
101-1511-51-2200	FICA - City Share	21,224.88	23,347.30	24,144.00	20,664.38	24,371.00	25,398.00
101-1511-51-2400	Retirement	38,224.59	36,644.80	35,849.00	32,861.62	35,849.00	39,666.00
101-1511-51-2700	Workers Comp Claims	800.04	800.04	800.00	733.37	800.00	1,470.00
101-1511-51-2902	Travel and Training	2,824.23	3,218.55	3,000.00	18,361.32	19,000.00	12,000.00
	Personnel Services & Employee Benefits Totals	\$396,077.35	\$457,151.27	\$445,352.00	\$421,791.72	\$463,595.00	\$475,534.00
Purchased/Contracted Services							
101-1511-52-1201	Prof Servs - Audit & Accounting	45,570.00	57,288.00	43,000.00	102,197.50	125,000.00	250,000.00
101-1511-52-2201	Vehicle Repair & Maintenance	.00	20.24	.00	.00	.00	.00
101-1511-52-2526	IT Services	.00	.00	.00	.00	.00	49,202.00
101-1511-52-3101	Gen Liability Claims/Contrib	800.04	800.04	800.00	733.37	800.00	2,189.00
101-1511-52-3902	Election Expenses	18,190.66	32,157.42	24,000.00	15,216.95	30,000.00	24,000.00
101-1511-52-3999	Other Contractual Services	38,629.40	8,250.00	10,000.00	4,277.97	4,500.00	2,500.00
	Purchased/Contracted Services Totals	\$103,190.10	\$98,515.70	\$77,800.00	\$122,425.79	\$160,300.00	\$327,891.00
Supplies							
101-1511-53-1101	General Office Supplies	11,612.62	9,300.19	8,000.00	6,037.50	6,050.00	5,000.00
101-1511-53-1102	Postage and Express	12,311.20	4,556.00	5,000.00	24,866.36	27,000.00	25,000.00
101-1511-53-1103	Materials	2,996.30	5,885.62	6,000.00	7,362.02	7,400.00	7,200.00
101-1511-53-1401	Dues, Publications, Subscript	225.00	325.00	400.00	819.95	820.00	650.00
	Supplies Totals	\$27,145.12	\$20,066.81	\$19,400.00	\$39,085.83	\$41,270.00	\$37,850.00
	Department 1511 - Finance Totals	\$526,412.57	\$575,733.78	\$542,552.00	\$583,303.34	\$665,165.00	\$841,275.00
Department 1525 - Garage							
Personnel Services & Employee Benefits							
101-1525-51-1100	Regular Salaries and Wages	446,799.39	467,160.69	530,528.00	469,219.89	509,547.00	522,286.00
101-1525-51-1101	Call Pay	4,083.60	4,460.32	4,000.00	4,121.80	4,470.00	4,000.00
101-1525-51-1300	Overtime Wages	8,988.73	10,446.92	8,000.00	9,668.29	10,850.00	11,120.00
101-1525-51-2100	Group Insurance	142,999.96	143,000.04	143,000.00	131,083.37	143,000.00	143,000.00



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund 101 - General Fund							
EXPENSE							
Department 1525 - Garage							
Personnel Services & Employee Benefits							
101-1525-51-2200	FICA - City Share	32,543.63	34,455.90	40,596.00	34,546.56	40,152.00	41,111.00
101-1525-51-2400	Retirement	58,763.59	60,131.43	60,272.00	55,249.37	60,272.00	62,779.00
101-1525-51-2700	Workers Comp Claims	13,599.96	13,599.96	13,600.00	12,466.63	13,600.00	6,469.00
101-1525-51-2901	Uniforms	2,988.06	2,987.10	3,000.00	3,874.13	3,900.00	3,500.00
101-1525-51-2902	Travel and Training	2,047.71	2,842.70	3,000.00	1,224.00	1,300.00	3,000.00
Personnel Services & Employee Benefits Totals		\$712,814.63	\$739,085.06	\$805,996.00	\$721,454.04	\$787,091.00	\$797,265.00
Purchased/Contracted Services							
101-1525-52-2201	Vehicle Repair & Maintenance	7,884.93	7,746.76	8,000.00	13,784.85	15,000.00	8,000.00
101-1525-52-2202	Building Repair & Maintenance	16,404.52	21,141.41	10,000.00	25,300.01	26,000.00	10,000.00
101-1525-52-2205	Other Repair & Maintenance	7,946.21	8,728.00	14,000.00	5,524.55	12,000.00	14,000.00
101-1525-52-2526	IT Services	.00	.00	.00	.00	.00	28,115.00
101-1525-52-3101	Gen Liability Claims/Contrib	600.00	600.00	600.00	550.00	600.00	9,631.00
101-1525-52-3107	Auto Liability Claims	4,700.04	4,700.04	4,700.00	4,308.37	4,700.00	.00
101-1525-52-3999	Other Contractual Services	32,183.74	31,996.94	25,000.00	25,046.77	25,500.00	20,000.00
Purchased/Contracted Services Totals		\$69,719.44	\$74,913.15	\$62,300.00	\$74,514.55	\$83,800.00	\$89,746.00
Supplies							
101-1525-53-1101	General Office Supplies	3,371.75	2,121.73	2,000.00	2,426.38	2,450.00	2,300.00
101-1525-53-1103	Materials	3,328.40	2,184.46	3,000.00	3,471.05	3,500.00	3,000.00
101-1525-53-1200	Utilities/Energy	35,812.31	40,141.21	44,000.00	37,961.01	43,600.00	46,800.00
101-1525-53-1270	Energy - Gasoline	7,141.99	7,264.59	7,000.00	5,690.33	6,500.00	7,000.00
101-1525-53-1601	Small Tools and Equipment	5,778.86	16,566.97	10,000.00	8,021.46	10,000.00	10,000.00
101-1525-53-1702	Departmental Charges/Parts	(256,383.50)	(303,682.12)	(320,000.00)	(286,605.62)	(315,000.00)	(390,600.00)
101-1525-53-1703	Departmental Charges/Gas	(94,176.19)	(93,763.20)	(100,000.00)	(84,130.10)	(95,000.00)	(117,800.00)
101-1525-53-1704	Departmental Charges/Labor	(413,650.00)	(446,643.75)	(460,000.00)	(410,273.75)	(440,000.00)	(558,000.00)
Supplies Totals		(\$708,776.38)	(\$775,810.11)	(\$814,000.00)	(\$723,439.24)	(\$783,950.00)	(\$997,300.00)
Capital Outlays							
101-1525-54-2100	Machinery and Equipment	51,112.52	16,060.00	21,000.00	16,030.67	16,030.00	22,000.00
101-1525-54-2200	Motor Vehicles	.00	.00	.00	.00	.00	65,000.00
Capital Outlays Totals		\$51,112.52	\$16,060.00	\$21,000.00	\$16,030.67	\$16,030.00	\$87,000.00
Department 1525 - Garage Totals		\$124,870.21	\$54,248.10	\$75,296.00	\$88,560.02	\$102,971.00	(\$23,289.00)
Department 1540 - Human Resources							
Personnel Services & Employee Benefits							
101-1540-51-1100	Regular Salaries and Wages	.00	.00	.00	.00	.00	201,626.00
101-1540-51-1300	Overtime Wages	.00	.00	.00	.00	.00	500.00
101-1540-51-2100	Group Insurance	.00	.00	.00	.00	.00	39,000.00
101-1540-51-2200	FICA - City Share	.00	.00	.00	.00	.00	15,463.00



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund 101 - General Fund							
EXPENSE							
Department 1540 - Human Resources							
Personnel Services & Employee Benefits							
101-1540-51-2400	Retirement	.00	.00	.00	.00	.00	24,235.00
101-1540-51-2700	Workers Comp Claims	.00	.00	.00	.00	.00	882.00
101-1540-51-2902	Travel and Training	.00	.00	.00	.00	.00	10,000.00
Personnel Services & Employee Benefits Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$291,706.00
Purchased/Contracted Services							
101-1540-52-2526	IT Services	.00	.00	.00	.00	.00	21,086.00
101-1540-52-3101	Gen Liability Claims/Contrib	.00	.00	.00	.00	.00	1,313.00
Purchased/Contracted Services Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22,399.00
Supplies							
101-1540-53-1101	General Office Supplies	.00	.00	.00	.00	.00	2,000.00
101-1540-53-1103	Materials	.00	.00	.00	.00	.00	15,000.00
101-1540-53-1401	Dues, Publications, Subscript	.00	.00	.00	.00	.00	500.00
Supplies Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,500.00
Department 1540 - Human Resources Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$331,605.00
Department 1555 - Risk Management							
Purchased/Contracted Services							
101-1555-52-3102	Insurance - Fire & Extended Cov	12,999.96	12,999.96	13,000.00	11,916.63	13,000.00	.00
101-1555-52-3104	Insurance - Bond/Burglary/Theft	4,899.96	4,899.96	4,900.00	4,491.63	4,900.00	.00
101-1555-52-3105	Insurance - Boiler & Machinery	999.96	999.96	1,000.00	916.63	1,000.00	.00
101-1555-52-3106	Insurance - Public Official Liab	19,100.04	19,100.04	19,100.00	17,508.37	19,100.00	.00
Purchased/Contracted Services Totals		\$37,999.92	\$37,999.92	\$38,000.00	\$34,833.26	\$38,000.00	\$0.00
Department 1555 - Risk Management Totals		\$37,999.92	\$37,999.92	\$38,000.00	\$34,833.26	\$38,000.00	\$0.00
Department 1565 - City Hall							
Personnel Services & Employee Benefits							
101-1565-51-1100	Regular Salaries and Wages	24,639.21	34,764.08	36,287.00	33,309.86	36,241.00	37,147.00
101-1565-51-2100	Group Insurance	.00	12,999.96	13,000.00	11,916.63	13,000.00	13,000.00
101-1565-51-2200	FICA - City Share	1,734.79	2,531.63	2,777.00	2,517.45	2,772.00	2,842.00
101-1565-51-2400	Retirement	394.17	4,298.55	4,123.00	3,779.38	4,123.00	4,465.00
101-1565-51-2700	Workers Comp Claims	41.67	500.04	500.00	458.37	500.00	588.00
Personnel Services & Employee Benefits Totals		\$26,809.84	\$55,094.26	\$56,687.00	\$51,981.69	\$56,636.00	\$58,042.00
Purchased/Contracted Services							
101-1565-52-2202	Building Repair & Maintenance	40,648.38	40,213.10	225,000.00	392,114.72	450,000.00	50,000.00
101-1565-52-3101	Gen Liability Claims/Contrib	699.96	699.96	700.00	641.63	700.00	876.00
101-1565-52-3999	Other Contractual Services	48,482.62	78,722.13	50,000.00	67,391.78	67,500.00	45,000.00
Purchased/Contracted Services Totals		\$89,830.96	\$119,635.19	\$275,700.00	\$460,148.13	\$518,200.00	\$95,876.00



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund 101 - General Fund							
EXPENSE							
Department 1565 - City Hall							
Supplies							
101-1565-53-1101	General Office Supplies	1,721.09	1,586.38	1,000.00	1,479.36	1,500.00	6,000.00
101-1565-53-1103	Materials	4,104.42	6,026.50	5,000.00	3,679.45	4,500.00	.00
101-1565-53-1200	Utilities/Energy	42,198.70	45,371.56	45,000.00	38,553.85	42,000.00	47,500.00
	<i>Supplies Totals</i>	<u>\$48,024.21</u>	<u>\$52,984.44</u>	<u>\$51,000.00</u>	<u>\$43,712.66</u>	<u>\$48,000.00</u>	<u>\$53,500.00</u>
Debt Service							
101-1565-58-1201	Leases - Principal	1,442.94	1,443.01	1,443.00	1,442.99	1,443.00	.00
101-1565-58-1202	Leases - Interest	(24.63)	52.78	103.00	2.42	4.00	.00
	<i>Debt Service Totals</i>	<u>\$1,418.31</u>	<u>\$1,495.79</u>	<u>\$1,546.00</u>	<u>\$1,445.41</u>	<u>\$1,447.00</u>	<u>\$0.00</u>
	Department 1565 - City Hall Totals	<u>\$166,083.32</u>	<u>\$229,209.68</u>	<u>\$384,933.00</u>	<u>\$557,287.89</u>	<u>\$624,283.00</u>	<u>\$207,418.00</u>
Department 2650 - Municipal Court							
Cost Center 2651 - Court Administration							
Personnel Services & Employee Benefits							
101-2650-2651-51-1100	Regular Salaries and Wages	277,346.78	257,648.29	263,536.00	234,240.13	251,160.00	266,957.00
101-2650-2651-51-1300	Overtime Wages	2,339.77	7,861.56	2,000.00	17,288.42	17,936.00	6,000.00
101-2650-2651-51-2100	Group Insurance	64,999.96	51,999.96	65,000.00	59,583.37	65,000.00	65,000.00
101-2650-2651-51-2200	FICA - City Share	18,751.23	17,850.89	20,166.00	17,248.27	20,586.00	20,422.00
101-2650-2651-51-2400	Retirement	36,673.87	30,336.92	29,940.00	27,445.00	29,940.00	32,088.00
101-2650-2651-51-2700	Workers Comp Claims	399.96	399.96	400.00	366.63	400.00	2,940.00
101-2650-2651-51-2902	Travel and Training	2,913.79	3,643.78	4,000.00	3,491.61	3,500.00	5,000.00
	<i>Personnel Services &amp; Employee Benefits Totals</i>	<u>\$403,425.36</u>	<u>\$369,741.36</u>	<u>\$385,042.00</u>	<u>\$359,663.43</u>	<u>\$388,522.00</u>	<u>\$398,407.00</u>
Purchased/Contracted Services							
101-2650-2651-52-1202	Professional Services - Legal	.00	.00	.00	1,000.00	.00	.00
101-2650-2651-52-2202	Building Repair & Maintenance	14,750.00	.00	10,000.00	.00	.00	10,000.00
101-2650-2651-52-2526	IT Services	.00	.00	.00	.00	.00	49,202.00
101-2650-2651-52-3101	Gen Liability Claims/Contrib	999.96	999.96	1,000.00	916.63	1,000.00	4,378.00
101-2650-2651-52-3999	Other Contractual Services	33,718.92	59,364.58	30,000.00	43,235.02	43,500.00	35,000.00
	<i>Purchased/Contracted Services Totals</i>	<u>\$49,468.88</u>	<u>\$60,364.54</u>	<u>\$41,000.00</u>	<u>\$45,151.65</u>	<u>\$44,500.00</u>	<u>\$98,580.00</u>
Supplies							
101-2650-2651-53-1101	General Office Supplies	3,399.62	8,969.93	4,000.00	6,039.54	6,050.00	5,500.00
101-2650-2651-53-1103	Materials	2,615.28	755.65	1,500.00	66.71	200.00	.00
101-2650-2651-53-1200	Utilities/Energy	11,720.12	8,670.60	11,000.00	8,331.18	9,000.00	11,500.00
101-2650-2651-53-1401	Dues, Publications, Subscript	419.00	518.00	500.00	49.00	50.00	250.00
	<i>Supplies Totals</i>	<u>\$18,154.02</u>	<u>\$18,914.18</u>	<u>\$17,000.00</u>	<u>\$14,486.43</u>	<u>\$15,300.00</u>	<u>\$17,250.00</u>





G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund 101 - General Fund							
EXPENSE							
Department 2650 - Municipal Court							
Cost Center 2651 - Court Administration							
Capital Outlays							
101-2650-2651-54-2100	Machinery and Equipment	.00	.00	.00	6,999.00	6,999.00	.00
	Capital Outlays Totals	\$0.00	\$0.00	\$0.00	\$6,999.00	\$6,999.00	\$0.00
Cost Center 2651 - Court Administration	Totals	\$471,048.26	\$449,020.08	\$443,042.00	\$426,300.51	\$455,321.00	\$514,237.00
Cost Center 2652 - Probation Services							
Personnel Services & Employee Benefits							
101-2650-2652-51-1100	Regular Salaries and Wages	23,988.23	.00	.00	.00	.00	.00
101-2650-2652-51-1300	Overtime Wages	25.04	.00	.00	.00	.00	.00
101-2650-2652-51-2200	FICA - City Share	1,656.47	.00	.00	.00	.00	.00
101-2650-2652-51-2400	Retirement	2,272.95	.00	.00	.00	.00	.00
101-2650-2652-51-2700	Workers Comp Claims	58.33	.00	.00	.00	.00	.00
101-2650-2652-51-2902	Travel and Training	.00	116.28	.00	.00	.00	.00
	Personnel Services & Employee Benefits Totals	\$28,001.02	\$116.28	\$0.00	\$0.00	\$0.00	\$0.00
Purchased/Contracted Services							
101-2650-2652-52-3101	Gen Liability Claims/Contrib	83.33	.00	.00	.00	.00	.00
101-2650-2652-52-3999	Other Contractual Services	500.00	505.25	.00	45.00	.00	.00
	Purchased/Contracted Services Totals	\$583.33	\$505.25	\$0.00	\$45.00	\$0.00	\$0.00
Supplies							
101-2650-2652-53-1101	General Office Supplies	368.81	6.09	.00	.00	.00	.00
	Supplies Totals	\$368.81	\$6.09	\$0.00	\$0.00	\$0.00	\$0.00
Cost Center 2652 - Probation Services	Totals	\$28,953.16	\$627.62	\$0.00	\$45.00	\$0.00	\$0.00
Department 2650 - Municipal Court	Totals	\$500,001.42	\$449,647.70	\$443,042.00	\$426,345.51	\$455,321.00	\$514,237.00
Department 3200 - Police Services							
Personnel Services & Employee Benefits							
101-3200-51-1100	Regular Salaries and Wages	7,257,494.42	7,161,544.82	8,556,500.00	7,357,614.70	7,914,949.00	8,444,114.00
101-3200-51-1101	Call Pay	33,810.36	32,470.76	35,000.00	37,063.42	40,314.00	40,000.00
101-3200-51-1300	Overtime Wages	129,620.63	143,827.04	200,000.00	162,317.71	162,500.00	145,000.00
101-3200-51-2100	Group Insurance	1,495,000.04	1,494,999.96	1,495,000.00	1,370,416.63	1,495,000.00	1,495,000.00
101-3200-51-2200	FICA - City Share	527,143.95	523,674.99	569,063.00	543,837.54	620,495.00	660,127.00
101-3200-51-2400	Retirement	944,066.18	887,347.18	844,928.00	795,843.25	844,928.00	1,057,823.00
101-3200-51-2700	Workers Comp Claims	108,999.96	108,999.96	109,000.00	99,915.75	109,000.00	147,015.00
101-3200-51-2901	Uniforms	107,705.43	94,248.28	100,000.00	191,332.99	155,000.00	140,000.00
101-3200-51-2902	Travel and Training	92,689.15	94,566.18	100,000.00	92,729.42	110,000.00	120,000.00
	Personnel Services & Employee Benefits Totals	\$10,696,530.12	\$10,541,679.17	\$12,009,491.00	\$10,651,071.41	\$11,452,186.00	\$12,249,079.00



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund 101 - General Fund							
EXPENSE							
Department 3200 - Police Services							
Purchased/Contracted Services							
101-3200-52-1202	Professional Services - Legal	.00	.00	.00	1,184.68	1,200.00	.00
101-3200-52-2201	Vehicle Repair & Maintenance	214,212.84	242,263.70	190,000.00	242,737.62	243,000.00	190,000.00
101-3200-52-2202	Building Repair & Maintenance	44,804.17	58,834.04	50,000.00	66,134.88	67,000.00	50,000.00
101-3200-52-2203	Radio Maintenance	26,717.40	20,043.48	8,000.00	83.50	.00	133,424.00
101-3200-52-2205	Other Repair & Maintenance	14,641.67	10,086.22	14,000.00	17,606.24	18,000.00	19,000.00
101-3200-52-2526	IT Services	.00	.00	.00	.00	.00	954,497.00
101-3200-52-3101	Gen Liability Claims/Contrib	95,000.04	95,000.04	95,000.00	87,083.37	95,000.00	218,886.00
101-3200-52-3107	Auto Liability Claims	36,999.96	36,999.96	37,000.00	33,916.63	37,000.00	.00
101-3200-52-3851	Prisoner Expenses	25,166.00	62,803.30	50,000.00	67,383.80	75,000.00	50,000.00
101-3200-52-3999	Other Contractual Services	481,145.77	598,874.65	700,000.00	746,803.16	748,000.00	850,000.00
Purchased/Contracted Services Totals		\$938,687.85	\$1,124,905.39	\$1,144,000.00	\$1,262,933.88	\$1,284,200.00	\$2,465,807.00
Supplies							
101-3200-53-1101	General Office Supplies	30,087.44	32,406.82	28,000.00	31,305.54	32,000.00	33,000.00
101-3200-53-1103	Materials	111,298.76	108,739.15	142,000.00	86,122.59	95,000.00	150,000.00
101-3200-53-1200	Utilities/Energy	68,396.40	83,583.17	63,000.00	72,037.17	80,000.00	192,054.00
101-3200-53-1270	Energy - Gasoline	272,392.23	248,999.41	225,000.00	227,905.97	242,000.00	250,000.00
101-3200-53-1401	Dues, Publications, Subscript	2,006.90	5,310.19	5,500.00	2,231.98	5,500.00	6,000.00
101-3200-53-1601	Small Tools and Equipment	278,991.00	280,125.25	97,000.00	162,448.08	163,000.00	300,000.00
Supplies Totals		\$763,172.73	\$759,163.99	\$560,500.00	\$582,051.33	\$617,500.00	\$931,054.00
Capital Outlays							
101-3200-54-2100	Machinery and Equipment	69,743.99	12,880.99	30,000.00	24,517.96	25,000.00	115,000.00
101-3200-54-2200	Motor Vehicles	297,355.12	370,626.28	.00	.00	41,987.00	.00
Capital Outlays Totals		\$367,099.11	\$383,507.27	\$30,000.00	\$24,517.96	\$66,987.00	\$115,000.00
Other Costs							
101-3200-57-1004	Narcotic Enforcement	6,000.00	7,500.00	10,000.00	2,000.00	3,000.00	3,000.00
101-3200-57-1005	L.E.A.D. Grant	1,676.77	1,117.54	8,000.00	8,839.77	9,000.00	10,000.00
101-3200-57-3008	Federal Equitable Sharing Prog	.00	.00	.00	472.84	500.00	.00
101-3200-57-3016	Callaway Fdn Student Loan Reimb.	61,641.59	58,896.64	.00	44,000.34	44,000.00	50,000.00
Other Costs Totals		\$69,318.36	\$67,514.18	\$18,000.00	\$55,312.95	\$56,500.00	\$63,000.00
Debt Service							
101-3200-58-1201	Leases - Principal	414,027.18	236,050.20	357,284.00	363,753.72	363,753.00	489,725.00
101-3200-58-1202	Leases - Interest	(4,102.86)	15,475.59	49,662.00	12,488.60	17,409.00	15,874.00
Debt Service Totals		\$409,924.32	\$251,525.79	\$406,946.00	\$376,242.32	\$381,162.00	\$505,599.00
Department 3200 - Police Services Totals		\$13,244,732.49	\$13,128,295.79	\$14,168,937.00	\$12,952,129.85	\$13,858,535.00	\$16,329,539.00



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund 101 - General Fund							
EXPENSE							
Department 3285 - Community Service							
Personnel Services & Employee Benefits							
101-3285-51-1100	Regular Salaries and Wages	48,986.27	52,501.65	55,000.00	53,799.13	58,233.00	59,689.00
101-3285-51-2200	FICA - City Share	3,747.46	4,016.35	5,422.00	4,115.66	4,455.00	4,566.00
101-3285-51-2700	Workers Comp Claims	5,900.04	5,900.04	5,900.00	5,408.37	5,900.00	4,245.00
Personnel Services & Employee Benefits Totals		\$58,633.77	\$62,418.04	\$66,322.00	\$63,323.16	\$68,588.00	\$68,500.00
Purchased/Contracted Services							
101-3285-52-2201	Vehicle Repair & Maintenance	12,305.06	5,039.81	8,000.00	5,294.58	5,780.00	6,000.00
101-3285-52-2203	Radio Maintenance	.00	.00	.00	.00	.00	943.00
101-3285-52-2526	IT Services	.00	.00	.00	.00	.00	7,029.00
101-3285-52-3101	Gen Liability Claims/Contrib	.00	.00	.00	.00	.00	9,270.00
101-3285-52-3107	Auto Liability Claims	3,500.04	3,500.04	3,500.00	3,208.37	3,500.00	.00
101-3285-52-3999	Other Contractual Services	4,576.96	503.58	6,000.00	6,401.86	6,500.00	6,500.00
Purchased/Contracted Services Totals		\$20,382.06	\$9,043.43	\$17,500.00	\$14,904.81	\$15,780.00	\$29,742.00
Supplies							
101-3285-53-1101	General Office Supplies	112.07	205.16	150.00	80.15	50.00	100.00
101-3285-53-1103	Materials	157.11	398.23	500.00	33.22	50.00	100.00
101-3285-53-1270	Energy - Gasoline	9,164.05	5,747.90	8,000.00	4,282.56	4,501.00	5,000.00
Supplies Totals		\$9,433.23	\$6,351.29	\$8,650.00	\$4,395.93	\$4,601.00	\$5,200.00
Department 3285 - Community Service Totals		\$88,449.06	\$77,812.76	\$92,472.00	\$82,623.90	\$88,969.00	\$103,442.00
Department 3300 - Traffic Control							
Personnel Services & Employee Benefits							
101-3300-51-1100	Regular Salaries and Wages	87,939.08	100,103.52	110,161.00	43,845.12	100,941.00	103,465.00
101-3300-51-1101	Call Pay	614.88	744.36	.00	147.54	148.00	150.00
101-3300-51-1300	Overtime Wages	3,566.87	2,000.20	1,000.00	.00	.00	1,000.00
101-3300-51-2100	Group Insurance	25,999.96	26,000.04	26,000.00	23,833.37	26,000.00	26,000.00
101-3300-51-2200	FICA - City Share	6,369.05	6,906.21	8,430.00	2,923.83	7,733.00	7,992.00
101-3300-51-2400	Retirement	10,782.68	11,413.18	12,516.00	11,473.00	12,516.00	12,436.00
101-3300-51-2700	Workers Comp Claims	7,599.96	7,599.96	7,600.00	6,966.63	7,600.00	1,176.00
101-3300-51-2901	Uniforms	.00	.00	500.00	174.84	500.00	800.00
Personnel Services & Employee Benefits Totals		\$142,872.48	\$154,767.47	\$166,207.00	\$89,364.33	\$155,438.00	\$153,019.00
Purchased/Contracted Services							
101-3300-52-3101	Gen Liability Claims/Contrib	2,000.04	2,000.04	2,000.00	1,833.37	2,000.00	1,751.00
101-3300-52-3999	Other Contractual Services	6,573.08	6,567.10	15,000.00	27,802.08	28,000.00	25,000.00
Purchased/Contracted Services Totals		\$8,573.12	\$8,567.14	\$17,000.00	\$29,635.45	\$30,000.00	\$26,751.00
Supplies							
101-3300-53-1103	Materials	69,760.55	59,307.78	50,000.00	48,055.73	54,000.00	55,000.00



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund 101 - General Fund							
EXPENSE							
Department 3300 - Traffic Control							
Supplies							
101-3300-53-1200	Utilities/Energy	814,104.23	859,302.50	870,000.00	779,405.92	822,555.00	950,000.00
101-3300-53-1601	Small Tools and Equipment	732.22	.00	30,000.00	25.99	34.00	40,000.00
Supplies Totals		\$884,597.00	\$918,610.28	\$950,000.00	\$827,487.64	\$876,589.00	\$1,045,000.00
Department 3300 - Traffic Control Totals		\$1,036,042.60	\$1,081,944.89	\$1,133,207.00	\$946,487.42	\$1,062,027.00	\$1,224,770.00
Department 3500 - Fire Services							
Personnel Services & Employee Benefits							
101-3500-51-1100	Regular Salaries and Wages	3,681,200.44	3,878,550.22	4,281,628.00	3,522,345.36	3,819,651.00	4,952,000.00
101-3500-51-1101	Call Pay	7,037.70	8,230.90	8,000.00	3,454.75	4,784.00	2,000.00
101-3500-51-1300	Overtime Wages	45,725.36	74,988.27	25,000.00	44,226.30	45,153.00	45,000.00
101-3500-51-2100	Group Insurance	858,000.00	909,999.96	897,000.00	822,250.00	897,000.00	910,000.00
101-3500-51-2200	FICA - City Share	264,404.60	280,308.38	324,161.00	252,524.26	296,023.00	377,966.00
101-3500-51-2400	Retirement	498,989.93	497,034.73	481,282.00	450,734.01	481,282.00	593,635.00
101-3500-51-2700	Workers Comp Claims	50,000.04	50,000.04	50,000.00	45,833.37	50,000.00	83,505.00
101-3500-51-2901	Uniforms	121,437.35	64,105.61	152,600.00	192,401.29	202,265.00	155,337.00
101-3500-51-2902	Travel and Training	66,557.24	53,765.02	60,000.00	11,868.22	16,000.00	75,000.00
Personnel Services & Employee Benefits Totals		\$5,593,352.66	\$5,816,983.13	\$6,279,671.00	\$5,345,637.56	\$5,812,158.00	\$7,194,443.00
Purchased/Contracted Services							
101-3500-52-2201	Vehicle Repair & Maintenance	113,090.21	81,967.79	100,000.00	119,812.43	143,800.00	110,000.00
101-3500-52-2202	Building Repair & Maintenance	98,415.06	55,012.58	101,000.00	91,456.97	91,500.00	77,300.00
101-3500-52-2203	Radio Maintenance	24,459.65	21,320.52	50,000.00	24,502.48	46,400.00	28,759.00
101-3500-52-2526	IT Services	.00	.00	.00	.00	.00	227,557.00
101-3500-52-3101	Gen Liability Claims/Contrib	19,500.00	19,500.00	19,500.00	17,875.00	19,500.00	124,327.00
101-3500-52-3107	Auto Liability Claims	19,299.96	19,299.96	19,300.00	17,691.63	19,300.00	.00
101-3500-52-3901	Laundry and Linen Expense	.00	1,124.42	6,000.00	5,599.02	6,000.00	6,000.00
101-3500-52-3999	Other Contractual Services	28,848.96	23,967.68	28,000.00	18,841.26	20,600.00	28,000.00
Purchased/Contracted Services Totals		\$303,613.84	\$222,192.95	\$323,800.00	\$295,778.79	\$347,100.00	\$601,943.00
Supplies							
101-3500-53-1101	General Office Supplies	11,058.34	9,277.03	11,000.00	2,318.04	4,200.00	9,000.00
101-3500-53-1103	Materials	57,360.21	35,629.76	70,000.00	37,532.40	46,900.00	65,000.00
101-3500-53-1104	Prevention Material	6,022.95	4,571.82	8,000.00	6,305.52	8,000.00	8,000.00
101-3500-53-1200	Utilities/Energy	66,788.35	66,041.35	66,000.00	63,401.41	71,725.00	95,600.00
101-3500-53-1270	Energy - Gasoline	70,088.78	63,487.75	80,000.00	55,313.25	62,000.00	65,000.00
101-3500-53-1401	Dues, Publications, Subscript	6,949.06	6,039.45	6,000.00	3,366.89	5,000.00	6,500.00
101-3500-53-1601	Small Tools and Equipment	90,319.18	34,996.08	40,000.00	10,081.93	32,600.00	35,000.00
Supplies Totals		\$308,586.87	\$220,043.24	\$281,000.00	\$178,319.44	\$230,425.00	\$284,100.00



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund 101 - General Fund							
EXPENSE							
Department 3500 - Fire Services							
Capital Outlays							
101-3500-54-2100	Machinery and Equipment	38,609.00	29,535.28	282,467.00	279,106.78	279,107.00	140,517.00
101-3500-54-2200	Motor Vehicles	134,021.30	127,389.00	.00	.00	.00	.00
Capital Outlays Totals		\$172,630.30	\$156,924.28	\$282,467.00	\$279,106.78	\$279,107.00	\$140,517.00
Debt Service							
101-3500-58-1201	Leases - Principal	78,531.17	78,531.17	78,531.00	78,531.17	78,531.00	78,531.00
101-3500-58-1202	Leases - Interest	(2,445.75)	13,454.75	27,902.00	10,586.65	14,761.00	18,275.00
Debt Service Totals		\$76,085.42	\$91,985.92	\$106,433.00	\$89,117.82	\$93,292.00	\$96,806.00
Department 3500 - Fire Services Totals		\$6,454,269.09	\$6,508,129.52	\$7,273,371.00	\$6,187,960.39	\$6,762,082.00	\$8,317,809.00
Department 3900 - Animal Control							
Personnel Services & Employee Benefits							
101-3900-51-1100	Regular Salaries and Wages	164,750.55	134,827.88	164,877.00	114,972.54	126,196.00	162,444.00
101-3900-51-1101	Call Pay	4,243.66	4,041.16	4,000.00	4,740.44	4,886.00	5,000.00
101-3900-51-1300	Overtime Wages	52,606.07	71,957.74	30,000.00	72,556.53	76,077.00	60,000.00
101-3900-51-2100	Group Insurance	52,000.04	51,999.96	52,000.00	47,666.63	52,000.00	52,000.00
101-3900-51-2200	FICA - City Share	15,798.28	15,300.44	12,038.00	14,012.22	15,848.00	17,399.00
101-3900-51-2400	Retirement	21,866.55	19,925.96	17,874.00	16,384.50	17,874.00	19,526.00
101-3900-51-2700	Workers Comp Claims	2,000.04	2,000.04	2,000.00	1,833.37	2,000.00	4,704.00
101-3900-51-2901	Uniforms	3,949.57	2,705.09	2,000.00	3,156.62	3,500.00	4,500.00
101-3900-51-2902	Travel and Training	1,193.85	945.00	1,500.00	.00	.00	3,000.00
Personnel Services & Employee Benefits Totals		\$318,408.61	\$303,703.27	\$286,289.00	\$275,322.85	\$298,381.00	\$328,573.00
Purchased/Contracted Services							
101-3900-52-2201	Vehicle Repair & Maintenance	2,997.48	5,649.55	3,500.00	8,628.41	8,700.00	5,000.00
101-3900-52-2202	Building Repair & Maintenance	49,994.23	25,922.67	70,000.00	75,734.38	76,000.00	70,000.00
101-3900-52-2203	Radio Maintenance	.00	.00	.00	.00	.00	1,414.00
101-3900-52-2207	Landfill Tipping Fees	988.26	831.17	900.00	535.15	900.00	900.00
101-3900-52-2526	IT Services	.00	.00	.00	.00	.00	21,086.00
101-3900-52-3101	Gen Liability Claims/Contrib	699.96	699.96	700.00	641.63	700.00	7,004.00
101-3900-52-3107	Auto Liability Claims	1,700.04	1,700.04	1,700.00	1,558.37	1,700.00	.00
101-3900-52-3999	Other Contractual Services	178,251.66	212,018.61	130,000.00	251,612.44	275,000.00	150,000.00
Purchased/Contracted Services Totals		\$234,631.63	\$246,822.00	\$206,800.00	\$338,710.38	\$363,000.00	\$255,404.00
Supplies							
101-3900-53-1101	General Office Supplies	1,979.52	732.20	800.00	413.86	800.00	800.00
101-3900-53-1103	Materials	79,977.17	87,352.49	87,000.00	91,725.79	109,000.00	115,000.00
101-3900-53-1200	Utilities/Energy	33,641.17	35,949.24	28,000.00	34,451.14	39,000.00	42,500.00
101-3900-53-1270	Energy - Gasoline	8,348.62	7,825.60	7,000.00	6,870.22	7,000.00	7,000.00



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund 101 - General Fund							
EXPENSE							
Department 3900 - Animal Control							
Supplies							
101-3900-53-1601	Small Tools and Equipment	1,113.99	2,083.92	25,000.00	9,696.41	10,000.00	25,000.00
	Supplies Totals	\$125,060.47	\$133,943.45	\$147,800.00	\$143,157.42	\$165,800.00	\$190,300.00
Capital Outlays							
101-3900-54-2200	Motor Vehicles	.00	.00	30,000.00	.00	43,400.00	.00
	Capital Outlays Totals	\$0.00	\$0.00	\$30,000.00	\$0.00	\$43,400.00	\$0.00
	Department 3900 - Animal Control Totals	\$678,100.71	\$684,468.72	\$670,889.00	\$757,190.65	\$870,581.00	\$774,277.00
Department 4100 - Engineering and Supervision							
Personnel Services & Employee Benefits							
101-4100-51-1100	Regular Salaries and Wages	103,686.40	105,456.00	106,579.00	102,680.80	111,079.00	113,856.00
101-4100-51-2100	Group Insurance	13,000.04	12,999.96	13,000.00	11,916.63	13,000.00	13,000.00
101-4100-51-2200	FICA - City Share	7,327.74	7,483.25	8,154.00	7,317.11	8,498.00	8,710.00
101-4100-51-2400	Retirement	12,577.18	12,026.29	12,108.00	11,099.00	12,108.00	13,686.00
101-4100-51-2700	Workers Comp Claims	699.96	699.96	700.00	641.63	700.00	588.00
101-4100-51-2902	Travel and Training	175.00	107.00	500.00	.00	300.00	500.00
	Personnel Services & Employee Benefits Totals	\$137,466.32	\$138,772.46	\$141,041.00	\$133,655.17	\$145,685.00	\$150,340.00
Purchased/Contracted Services							
101-4100-52-1203	Prof Services - Engineering	54,980.17	83,108.84	50,000.00	41,706.34	75,000.00	50,000.00
101-4100-52-2201	Vehicle Repair & Maintenance	.00	153.78	500.00	133.58	400.00	500.00
101-4100-52-2526	IT Services	.00	.00	.00	.00	.00	7,029.00
101-4100-52-3101	Gen Liability Claims/Contrib	999.96	999.96	1,000.00	916.63	1,000.00	876.00
101-4100-52-3107	Auto Liability Claims	800.04	800.04	800.00	733.37	800.00	.00
101-4100-52-3999	Other Contractual Services	1,736.65	1,441.43	1,200.00	1,639.33	1,800.00	1,800.00
	Purchased/Contracted Services Totals	\$58,516.82	\$86,504.05	\$53,500.00	\$45,129.25	\$79,000.00	\$60,205.00
Supplies							
101-4100-53-1101	General Office Supplies	46.28	335.64	.00	164.40	150.00	150.00
101-4100-53-1270	Energy - Gasoline	385.83	1,452.59	1,500.00	1,297.94	1,400.00	1,500.00
	Supplies Totals	\$432.11	\$1,788.23	\$1,500.00	\$1,462.34	\$1,550.00	\$1,650.00
	Department 4100 - Engineering and Supervision Totals	\$196,415.25	\$227,064.74	\$196,041.00	\$180,246.76	\$226,235.00	\$212,195.00
Department 4200 - Streets and Drain							
Cost Center 4201 - Streets							
Personnel Services & Employee Benefits							
101-4200-4201-51-1100	Regular Salaries and Wages	766,952.58	803,657.70	963,488.00	788,547.39	852,758.00	830,000.00
101-4200-4201-51-1101	Call Pay	5,966.26	5,082.30	5,700.00	4,078.32	4,500.00	6,000.00
101-4200-4201-51-1300	Overtime Wages	69,717.21	63,484.37	30,000.00	56,321.02	62,000.00	50,000.00



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund 101 - General Fund							
EXPENSE							
Department 4200 - Streets and Drain							
Cost Center 4201 - Streets							
Personnel Services & Employee Benefits							
101-4200-4201-51-2100	Group Insurance	286,000.04	285,999.96	286,000.00	262,166.63	286,000.00	260,000.00
101-4200-4201-51-2200	FICA - City Share	58,462.82	61,134.54	71,093.00	60,808.96	70,570.00	68,000.00
101-4200-4201-51-2400	Retirement	108,285.80	111,651.30	105,545.00	96,749.62	97,240.00	99,766.00
101-4200-4201-51-2700	Workers Comp Claims	50,000.04	50,000.04	50,000.00	45,833.37	50,000.00	11,761.00
101-4200-4201-51-2901	Uniforms	3,122.05	4,420.20	4,000.00	4,008.36	4,000.00	5,000.00
101-4200-4201-51-2902	Travel and Training	3,335.00	120.00	500.00	333.71	500.00	500.00
Personnel Services & Employee Benefits Totals		\$1,351,841.80	\$1,385,550.41	\$1,516,326.00	\$1,318,847.38	\$1,427,568.00	\$1,331,027.00
Purchased/Contracted Services							
101-4200-4201-52-2201	Vehicle Repair & Maintenance	135,517.48	207,474.15	100,000.00	231,508.17	240,000.00	100,000.00
101-4200-4201-52-2202	Building Repair & Maintenance	14,998.10	21,671.91	38,000.00	7,997.00	12,000.00	12,000.00
101-4200-4201-52-2207	Landfill Tipping Fees	35,783.52	56,837.68	45,000.00	38,202.76	38,500.00	45,000.00
101-4200-4201-52-2328	Sidewalk Repairs	.00	104,296.91	.00	216.30	334.00	.00
101-4200-4201-52-2521	LMIG 2020 - Bell Line	.00	392,878.58	.00	.00	.00	.00
101-4200-4201-52-2522	LMIG 2021	.00	410,239.94	.00	.00	.00	.00
101-4200-4201-52-2523	LMIG 2022	.00	374,386.11	.00	.00	.00	.00
101-4200-4201-52-2524	LMIG 2023	.00	51,320.00	381,599.00	330,279.15	381,599.00	.00
101-4200-4201-52-2525	LMIG 2024	.00	.00	415,489.00	324,168.43	415,489.00	939,544.00
101-4200-4201-52-2526	IT Services	.00	.00	.00	.00	.00	14,058.00
101-4200-4201-52-3101	Gen Liability Claims/Contrib	6,000.00	6,000.00	6,000.00	5,500.00	6,000.00	17,511.00
101-4200-4201-52-3107	Auto Liability Claims	13,299.96	13,299.96	13,300.00	12,191.63	13,300.00	.00
101-4200-4201-52-3999	Other Contractual Services	103,663.59	107,706.85	50,000.00	87,350.51	90,000.00	50,000.00
Purchased/Contracted Services Totals		\$309,262.65	\$1,746,112.09	\$1,049,388.00	\$1,037,413.95	\$1,197,222.00	\$1,178,113.00
Supplies							
101-4200-4201-53-1101	General Office Supplies	8.44	166.07	.00	46.98	47.00	50.00
101-4200-4201-53-1103	Materials	18,093.37	97,117.33	60,000.00	52,712.97	60,000.00	60,000.00
101-4200-4201-53-1200	Utilities/Energy	26,127.36	29,640.38	28,000.00	25,565.70	29,000.00	32,800.00
101-4200-4201-53-1270	Energy - Gasoline	73,921.11	80,758.60	70,000.00	62,714.93	64,000.00	65,000.00
101-4200-4201-53-1401	Dues, Publications, Subscript	.00	.00	.00	453.19	130.00	130.00
101-4200-4201-53-1601	Small Tools and Equipment	3,801.76	18,622.81	15,000.00	7,669.94	8,000.00	20,000.00
Supplies Totals		\$121,952.04	\$226,305.19	\$173,000.00	\$149,163.71	\$161,177.00	\$177,980.00
Capital Outlays							
101-4200-4201-54-1439	Widening/Drainage	.00	555.00	50,000.00	.00	28,000.00	50,000.00
101-4200-4201-54-2000	Heavy Equipment	37,465.00	118,672.00	107,000.00	107,566.25	107,566.00	.00
101-4200-4201-54-2100	Machinery and Equipment	42,902.40	23,908.09	.00	.00	.00	.00
101-4200-4201-54-2200	Motor Vehicles	.00	.00	.00	.00	.00	75,000.00



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund 101 - General Fund							
EXPENSE							
Department 4200 - Streets and Drain							
Cost Center 4201 - Streets							
Capital Outlays							
101-4200-4201-54-2521	LMIG 2020 - Bell Line	18,900.00	31,500.00	.00	.00	.00	.00
	Capital Outlays Totals	\$99,267.40	\$174,635.09	\$157,000.00	\$107,566.25	\$135,566.00	\$125,000.00
Debt Service							
101-4200-4201-58-1201	Leases - Principal	.00	.00	.00	.00	.00	108,917.00
	Debt Service Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$108,917.00
	Cost Center 4201 - Streets Totals	\$1,882,323.89	\$3,532,602.78	\$2,895,714.00	\$2,612,991.29	\$2,921,533.00	\$2,921,037.00
Cost Center 4202 - Street Cleaning							
Personnel Services & Employee Benefits							
101-4200-4202-51-1100	Regular Salaries and Wages	47,610.95	50,700.57	53,300.00	49,525.00	53,725.00	55,068.00
101-4200-4202-51-1101	Call Pay	278.94	.00	.00	.00	.00	.00
101-4200-4202-51-1300	Overtime Wages	690.57	1,326.82	.00	615.00	700.00	500.00
101-4200-4202-51-2100	Group Insurance	13,000.04	12,999.96	13,000.00	11,916.63	13,000.00	13,000.00
101-4200-4202-51-2200	FICA - City Share	3,459.55	3,679.23	4,078.00	3,550.82	4,141.00	4,251.00
101-4200-4202-51-2400	Retirement	6,277.07	6,284.47	6,055.00	5,550.38	6,055.00	6,619.00
101-4200-4202-51-2700	Workers Comp Claims	999.96	999.96	1,000.00	916.63	1,000.00	588.00
	Personnel Services & Employee Benefits Totals	\$72,317.08	\$75,991.01	\$77,433.00	\$72,074.46	\$78,621.00	\$80,026.00
Purchased/Contracted Services							
101-4200-4202-52-2201	Vehicle Repair & Maintenance	22,470.14	60,232.58	71,000.00	99,476.52	92,000.00	70,000.00
101-4200-4202-52-2207	Landfill Tipping Fees	.00	.00	.00	807.59	.00	.00
101-4200-4202-52-3101	Gen Liability Claims/Contrib	600.00	600.00	600.00	550.00	600.00	876.00
101-4200-4202-52-3999	Other Contractual Services	.00	.00	.00	40.00	54.00	50.00
	Purchased/Contracted Services Totals	\$23,070.14	\$60,832.58	\$71,600.00	\$100,874.11	\$92,654.00	\$70,926.00
Supplies							
101-4200-4202-53-1103	Materials	.00	35.47	.00	.00	.00	.00
101-4200-4202-53-1270	Energy - Gasoline	18,688.40	13,195.43	15,000.00	14,300.77	15,000.00	15,000.00
	Supplies Totals	\$18,688.40	\$13,230.90	\$15,000.00	\$14,300.77	\$15,000.00	\$15,000.00
Capital Outlays							
101-4200-4202-54-2100	Machinery and Equipment	235,162.00	.00	.00	.00	.00	.00
	Capital Outlays Totals	\$235,162.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Service							
101-4200-4202-58-1201	Leases - Principal	.00	47,032.40	47,032.00	47,032.40	47,032.00	47,032.00
101-4200-4202-58-1202	Leases - Interest	1,530.32	6,473.64	13,369.00	4,775.02	6,664.00	7,817.00
	Debt Service Totals	\$1,530.32	\$53,506.04	\$60,401.00	\$51,807.42	\$53,696.00	\$54,849.00
	Cost Center 4202 - Street Cleaning Totals	\$350,767.94	\$203,560.53	\$224,434.00	\$239,056.76	\$239,971.00	\$220,801.00
	Department 4200 - Streets and Drain Totals	\$2,233,091.83	\$3,736,163.31	\$3,120,148.00	\$2,852,048.05	\$3,161,504.00	\$3,141,838.00





G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund 101 - General Fund							
EXPENSE							
Department 4500 - Sanitation							
Cost Center 4522 - Trash and Refuse							
Personnel Services & Employee Benefits							
101-4500-4522-51-1100	Regular Salaries and Wages	351,791.95	379,042.63	408,547.00	372,696.94	403,092.00	.00
101-4500-4522-51-1300	Overtime Wages	42,815.41	38,485.25	30,000.00	48,724.39	51,828.00	.00
101-4500-4522-51-2100	Group Insurance	117,000.00	117,000.00	117,000.00	107,250.00	117,000.00	.00
101-4500-4522-51-2200	FICA - City Share	27,328.09	28,943.28	31,262.00	29,369.89	34,801.00	.00
101-4500-4522-51-2400	Retirement	43,491.73	45,782.39	46,414.00	42,546.13	46,414.00	.00
101-4500-4522-51-2700	Workers Comp Claims	13,899.96	13,899.96	13,900.00	12,741.63	13,900.00	.00
101-4500-4522-51-2901	Uniforms	3,635.18	3,499.57	1,600.00	2,984.17	3,961.00	.00
101-4500-4522-51-2902	Travel and Training	51.80	.00	600.00	.00	.00	.00
Personnel Services & Employee Benefits Totals		\$600,014.12	\$626,653.08	\$649,323.00	\$616,313.15	\$670,996.00	\$0.00
Purchased/Contracted Services							
101-4500-4522-52-2201	Vehicle Repair & Maintenance	155,991.92	112,268.28	20,000.00	97,399.60	100,000.00	.00
101-4500-4522-52-2202	Building Repair & Maintenance	.00	.00	500.00	.00	500.00	.00
101-4500-4522-52-2207	Landfill Tipping Fees	168,171.19	93,996.68	100,000.00	67,323.08	75,000.00	.00
101-4500-4522-52-3101	Gen Liability Claims/Contrib	2,300.04	2,300.04	2,300.00	2,108.37	2,300.00	.00
101-4500-4522-52-3107	Auto Liability Claims	16,299.96	16,299.96	16,300.00	14,941.63	16,300.00	.00
101-4500-4522-52-3999	Other Contractual Services	1,896.55	901.55	1,500.00	5,949.23	6,000.00	.00
Purchased/Contracted Services Totals		\$344,659.66	\$225,766.51	\$140,600.00	\$187,721.91	\$200,100.00	\$0.00
Supplies							
101-4500-4522-53-1103	Materials	7,011.65	9,303.49	6,000.00	6,199.91	6,200.00	.00
101-4500-4522-53-1270	Energy - Gasoline	58,691.30	58,803.60	50,000.00	50,774.01	55,000.00	.00
101-4500-4522-53-1601	Small Tools and Equipment	333.90	.00	.00	.00	.00	.00
Supplies Totals		\$66,036.85	\$68,107.09	\$56,000.00	\$56,973.92	\$61,200.00	\$0.00
Capital Outlays							
101-4500-4522-54-2100	Machinery and Equipment	193,912.00	.00	244,000.00	243,105.00	243,105.00	.00
Capital Outlays Totals		\$193,912.00	\$0.00	\$244,000.00	\$243,105.00	\$243,105.00	\$0.00
Debt Service							
101-4500-4522-58-1201	Leases - Principal	.00	38,782.40	38,782.00	38,782.40	38,782.00	.00
101-4500-4522-58-1202	Leases - Interest	543.04	5,338.09	11,024.00	3,937.42	5,495.00	.00
Debt Service Totals		\$543.04	\$44,120.49	\$49,806.00	\$42,719.82	\$44,277.00	\$0.00
Cost Center 4522 - Trash and Refuse Totals		\$1,205,165.67	\$964,647.17	\$1,139,729.00	\$1,146,833.80	\$1,219,678.00	\$0.00
Cost Center 4550 - Recycling Center							
Personnel Services & Employee Benefits							
101-4500-4550-51-1100	Regular Salaries and Wages	42,185.42	44,703.63	45,199.00	43,798.14	47,226.00	.00
101-4500-4550-51-1300	Overtime Wages	3,833.31	6,599.47	5,000.00	3,718.67	3,890.00	.00
101-4500-4550-51-2100	Group Insurance	13,000.04	12,999.96	13,000.00	11,916.63	13,000.00	.00
101-4500-4550-51-2200	FICA - City Share	2,956.18	3,484.83	3,459.00	3,300.30	3,910.00	.00



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund 101 - General Fund							
EXPENSE							
Department 4500 - Sanitation							
Cost Center 4550 - Recycling Center							
Personnel Services & Employee Benefits							
101-4500-4550-51-2400 Retirement		5,642.30	5,199.63	5,135.00	4,707.12	5,135.00	.00
101-4500-4550-51-2700 Workers Comp Claims		2,499.96	2,499.96	2,500.00	2,291.63	2,500.00	.00
Personnel Services & Employee Benefits Totals		\$70,117.21	\$75,487.48	\$74,293.00	\$69,732.49	\$75,661.00	\$0.00
Purchased/Contracted Services							
101-4500-4550-52-2201 Vehicle Repair & Maintenance		2,945.68	5,351.71	3,000.00	2,441.12	3,000.00	.00
101-4500-4550-52-2202 Building Repair & Maintenance		1,714.87	88.99	3,000.00	350.00	500.00	.00
101-4500-4550-52-3999 Other Contractual Services		26,008.39	53,770.54	40,000.00	36,818.18	40,000.00	.00
Purchased/Contracted Services Totals		\$30,668.94	\$59,211.24	\$46,000.00	\$39,609.30	\$43,500.00	\$0.00
Supplies							
101-4500-4550-53-1101 General Office Supplies		142.75	139.15	200.00	241.80	300.00	.00
101-4500-4550-53-1103 Materials		2,429.60	6,275.71	3,000.00	4,285.50	4,500.00	.00
101-4500-4550-53-1200 Utilities/Energy		7,029.99	7,426.16	7,500.00	7,264.84	8,500.00	.00
101-4500-4550-53-1270 Energy - Gasoline		1,298.00	1,822.85	1,500.00	1,141.35	1,300.00	.00
Supplies Totals		\$10,900.34	\$15,663.87	\$12,200.00	\$12,933.49	\$14,600.00	\$0.00
Cost Center 4550 - Recycling Center Totals		\$111,686.49	\$150,362.59	\$132,493.00	\$122,275.28	\$133,761.00	\$0.00
Cost Center 4560 - Curbside Recycling							
Personnel Services & Employee Benefits							
101-4500-4560-51-1100 Regular Salaries and Wages		71,187.16	.00	.00	.00	.00	.00
101-4500-4560-51-1300 Overtime Wages		2,911.91	.00	.00	.00	.00	.00
101-4500-4560-51-2100 Group Insurance		25,999.96	.00	.00	.00	.00	.00
101-4500-4560-51-2200 FICA - City Share		5,369.45	.00	.00	.00	.00	.00
101-4500-4560-51-2400 Retirement		9,894.21	1,112.81	.00	.00	.00	.00
101-4500-4560-51-2700 Workers Comp Claims		2,499.96	.00	.00	.00	.00	.00
Personnel Services & Employee Benefits Totals		\$117,862.65	\$1,112.81	\$0.00	\$0.00	\$0.00	\$0.00
Purchased/Contracted Services							
101-4500-4560-52-2201 Vehicle Repair & Maintenance		24,448.29	.00	.00	.00	.00	.00
101-4500-4560-52-3101 Gen Liability Claims/Contrib		2,499.96	.00	.00	.00	.00	.00
101-4500-4560-52-3107 Auto Liability Claims		1,500.00	.00	.00	.00	.00	.00
101-4500-4560-52-3999 Other Contractual Services		742.10	.00	.00	115.00	.00	.00
Purchased/Contracted Services Totals		\$29,190.35	\$0.00	\$0.00	\$115.00	\$0.00	\$0.00
Supplies							
101-4500-4560-53-1270 Energy - Gasoline		17,390.92	.00	.00	.00	.00	.00
Supplies Totals		\$17,390.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Cost Center 4560 - Curbside Recycling Totals		\$164,443.92	\$1,112.81	\$0.00	\$115.00	\$0.00	\$0.00
Department 4500 - Sanitation Totals		\$1,481,296.08	\$1,116,122.57	\$1,272,222.00	\$1,269,224.08	\$1,353,439.00	\$0.00



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund 101 - General Fund							
EXPENSE							
Department 4800 - Telecommunications and Information Technology							
Cost Center 4803 - Telecommunications Administration							
Personnel Services & Employee Benefits							
101-4800-4803-51-1100	Regular Salaries and Wages	183,182.40	189,099.20	189,152.00	178,457.60	192,936.00	.00
101-4800-4803-51-2100	Group Insurance	13,000.04	12,999.96	13,000.00	11,916.63	13,000.00	.00
101-4800-4803-51-2200	FICA - City Share	11,813.08	11,969.45	14,471.00	11,694.60	14,760.00	.00
101-4800-4803-51-2400	Retirement	23,164.53	21,757.66	21,488.00	19,697.37	21,488.00	.00
101-4800-4803-51-2700	Workers Comp Claims	300.00	300.00	300.00	275.00	300.00	.00
Personnel Services & Employee Benefits Totals		\$231,460.05	\$236,126.27	\$238,411.00	\$222,041.20	\$242,484.00	\$0.00
Purchased/Contracted Services							
101-4800-4803-52-2203	Radio Maintenance	79,592.16	5,387.84	15,000.00	(4,721.57)	(4,800.00)	.00
101-4800-4803-52-3999	Other Contractual Services	.00	12,550.05	.00	.00	.00	.00
Purchased/Contracted Services Totals		\$79,592.16	\$17,937.89	\$15,000.00	(\$4,721.57)	(\$4,800.00)	\$0.00
Capital Outlays							
101-4800-4803-54-2104	Motorola Radio System	.00	.00	.00	(.01)	.00	.00
Capital Outlays Totals		\$0.00	\$0.00	\$0.00	(\$0.01)	\$0.00	\$0.00
Cost Center 4803 - Telecommunications Administration Totals		\$311,052.21	\$254,064.16	\$253,411.00	\$217,319.62	\$237,684.00	\$0.00
Cost Center 4804 - Marketing/Communications/LGTV							
Personnel Services & Employee Benefits							
101-4800-4804-51-1100	Regular Salaries and Wages	140,016.00	150,253.58	202,803.00	173,712.44	188,628.00	314,944.00
101-4800-4804-51-1300	Overtime Wages	.00	.00	.00	4,219.02	4,992.00	5,000.00
101-4800-4804-51-2100	Group Insurance	39,000.00	26,000.04	39,000.00	35,750.00	39,000.00	52,000.00
101-4800-4804-51-2200	FICA - City Share	9,583.74	10,306.08	15,515.00	12,377.76	14,812.00	24,476.00
101-4800-4804-51-2400	Retirement	24,887.38	17,532.41	22,889.00	20,981.62	22,889.00	37,856.00
101-4800-4804-51-2700	Workers Comp Claims	600.00	600.00	600.00	550.00	600.00	2,352.00
101-4800-4804-51-2902	Travel and Training	1,766.31	3,624.09	28,000.00	6,758.53	7,000.00	25,000.00
Personnel Services & Employee Benefits Totals		\$215,853.43	\$208,316.20	\$308,807.00	\$254,349.37	\$277,921.00	\$461,628.00
Purchased/Contracted Services							
101-4800-4804-52-2201	Vehicle Repair & Maintenance	1,001.50	1,249.90	2,000.00	1,657.97	2,000.00	2,000.00
101-4800-4804-52-2209	Maintenance Service Fees	1,657.76	2,536.23	3,000.00	.00	.00	.00
101-4800-4804-52-2526	IT Services	.00	.00	.00	.00	.00	49,202.00
101-4800-4804-52-3101	Gen Liability Claims/Contrib	.00	.00	.00	.00	.00	3,502.00
101-4800-4804-52-3852	Marketing & Sales Expense	.00	19,934.40	20,000.00	33,051.70	34,000.00	30,000.00
101-4800-4804-52-3999	Other Contractual Services	2,621.75	53,243.30	50,000.00	48,299.46	50,000.00	30,000.00
Purchased/Contracted Services Totals		\$5,281.01	\$76,963.83	\$75,000.00	\$83,009.13	\$86,000.00	\$114,704.00



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund 101 - General Fund							
EXPENSE							
Department 4800 - Telecommunications and Information Technology							
Cost Center 4804 - Marketing/Communications/LGTV							
Supplies							
101-4800-4804-53-1101	General Office Supplies	2,178.65	1,953.44	2,200.00	546.18	1,000.00	1,000.00
101-4800-4804-53-1103	Materials	1,864.11	7,185.22	2,500.00	2,423.84	2,500.00	2,500.00
101-4800-4804-53-1270	Energy - Gasoline	898.49	633.18	800.00	471.12	500.00	500.00
101-4800-4804-53-1401	Dues, Publications, Subscript	.00	.00	.00	63.96	65.00	3,000.00
	Supplies Totals	\$4,941.25	\$9,771.84	\$5,500.00	\$3,505.10	\$4,065.00	\$7,000.00
Capital Outlays							
101-4800-4804-54-2100	Machinery and Equipment	.00	.00	25,000.00	.00	.00	10,000.00
	Capital Outlays Totals	\$0.00	\$0.00	\$25,000.00	\$0.00	\$0.00	\$10,000.00
	Cost Center 4804 - Marketing/Communications/LGTV Totals	\$226,075.69	\$295,051.87	\$414,307.00	\$340,863.60	\$367,986.00	\$593,332.00
Department 4800 - Telecommunications and Information Technology Totals		\$537,127.90	\$549,116.03	\$667,718.00	\$558,183.22	\$605,670.00	\$593,332.00
Department 4950 - Parks and Cemeteries							
Cost Center 4952 - Landscape Maintenance							
Personnel Services & Employee Benefits							
101-4950-4952-51-1100	Regular Salaries and Wages	726,317.33	914,848.49	1,038,509.00	928,522.39	998,746.00	1,094,065.00
101-4950-4952-51-1101	Call Pay	4,071.56	3,959.34	3,000.00	6,061.46	6,761.00	6,000.00
101-4950-4952-51-1300	Overtime Wages	48,849.07	69,106.11	47,000.00	67,316.83	71,159.00	60,000.00
101-4950-4952-51-2100	Group Insurance	298,999.96	299,000.04	299,000.00	274,083.37	299,000.00	299,000.00
101-4950-4952-51-2200	FICA - City Share	54,382.04	69,708.10	79,470.00	70,793.79	82,365.00	88,745.00
101-4950-4952-51-2400	Retirement	106,666.18	111,915.21	117,983.00	108,151.12	117,983.00	131,507.00
101-4950-4952-51-2700	Workers Comp Claims	6,999.96	6,999.96	7,000.00	6,416.63	7,000.00	13,525.00
101-4950-4952-51-2901	Uniforms	6,251.33	8,121.68	6,000.00	2,144.12	5,000.00	6,000.00
101-4950-4952-51-2902	Travel and Training	4,364.94	1,563.87	3,000.00	1,333.95	300.00	3,000.00
	Personnel Services & Employee Benefits Totals	\$1,256,902.37	\$1,485,222.80	\$1,600,962.00	\$1,464,823.66	\$1,588,314.00	\$1,701,842.00
Purchased/Contracted Services							
101-4950-4952-52-2201	Vehicle Repair & Maintenance	183,274.66	162,859.79	100,000.00	104,078.58	105,000.00	100,000.00
101-4950-4952-52-2205	Other Repair & Maintenance	83,709.68	118,912.26	180,000.00	96,007.70	96,000.00	100,000.00
101-4950-4952-52-2207	Landfill Tipping Fees	6,204.94	7,459.08	2,000.00	1,571.96	2,000.00	2,000.00
101-4950-4952-52-2526	IT Services	.00	.00	.00	.00	.00	28,115.00
101-4950-4952-52-3101	Gen Liability Claims/Contrib	2,000.04	2,000.04	2,000.00	1,833.37	2,000.00	20,138.00
101-4950-4952-52-3107	Auto Liability Claims	3,800.04	3,800.04	3,800.00	3,483.37	3,800.00	.00
101-4950-4952-52-3108	Insurance - Other	800.04	800.04	800.00	733.37	800.00	800.00



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund 101 - General Fund							
EXPENSE							
Department 4950 - Parks and Cemeteries							
Cost Center 4952 - Landscape Maintenance							
Purchased/Contracted Services							
101-4950-4952-52-3999	Other Contractual Services	188,985.23	233,849.93	160,000.00	248,926.33	293,000.00	160,000.00
	<i>Purchased/Contracted Services Totals</i>	\$468,774.63	\$529,681.18	\$448,600.00	\$456,634.68	\$502,600.00	\$411,053.00
	<i>Supplies</i>						
101-4950-4952-53-1101	General Office Supplies	152.00	413.04	.00	29.54	35.00	50.00
101-4950-4952-53-1103	Materials	190,177.31	215,594.43	220,000.00	221,594.84	230,000.00	230,000.00
101-4950-4952-53-1200	Utilities/Energy	132,271.19	158,748.60	140,000.00	143,219.26	150,000.00	160,000.00
101-4950-4952-53-1270	Energy - Gasoline	53,201.24	54,803.83	55,000.00	43,055.22	46,000.00	50,000.00
101-4950-4952-53-1601	Small Tools and Equipment	(2,907.98)	24,626.99	50,000.00	16,709.88	25,000.00	20,000.00
	<i>Supplies Totals</i>	\$372,893.76	\$454,186.89	\$465,000.00	\$424,608.74	\$451,035.00	\$460,050.00
	<i>Capital Outlays</i>						
101-4950-4952-54-1314	Construction	.00	.00	693,429.00	642,391.96	693,429.00	.00
101-4950-4952-54-2100	Machinery and Equipment	100,470.48	.00	125,000.00	140,129.00	155,000.00	30,000.00
101-4950-4952-54-2200	Motor Vehicles	170,145.40	54,789.00	.00	.00	.00	.00
	<i>Capital Outlays Totals</i>	\$270,615.88	\$54,789.00	\$818,429.00	\$782,520.96	\$848,429.00	\$30,000.00
	<i>Debt Service</i>						
101-4950-4952-58-1201	Leases - Principal	.00	34,029.08	44,987.00	44,986.88	44,987.00	44,987.00
101-4950-4952-58-1202	Leases - Interest	1,107.23	6,087.56	13,566.00	4,932.04	6,881.00	8,206.00
	<i>Debt Service Totals</i>	\$1,107.23	\$40,116.64	\$58,553.00	\$49,918.92	\$51,868.00	\$53,193.00
Cost Center 4952 - Landscape Maintenance Totals		\$2,370,293.87	\$2,563,996.51	\$3,391,544.00	\$3,178,506.96	\$3,442,246.00	\$2,656,138.00
Cost Center 4954 - Sweetland Ampitheater							
Purchased/Contracted Services							
101-4950-4954-52-3999	Other Contractual Services	8,291.38	4,810.38	.00	170.91	170.00	.00
	<i>Purchased/Contracted Services Totals</i>	\$8,291.38	\$4,810.38	\$0.00	\$170.91	\$170.00	\$0.00
Cost Center 4954 - Sweetland Ampitheater Totals		\$8,291.38	\$4,810.38	\$0.00	\$170.91	\$170.00	\$0.00
Department 4950 - Parks and Cemeteries Totals		\$2,378,585.25	\$2,568,806.89	\$3,391,544.00	\$3,178,677.87	\$3,442,416.00	\$2,656,138.00
Department 6100 - Community Development							
Personnel Services & Employee Benefits							
101-6100-51-1100	Regular Salaries and Wages	321,809.14	327,047.75	342,388.00	316,506.24	337,419.00	345,854.00
101-6100-51-2100	Group Insurance	52,000.04	51,999.96	52,000.00	47,666.63	52,000.00	52,000.00
101-6100-51-2200	FICA - City Share	23,571.33	23,934.24	26,196.00	23,207.90	25,813.00	26,458.00
101-6100-51-2400	Retirement	43,141.72	38,554.92	38,897.00	35,655.62	38,897.00	41,572.00
101-6100-51-2700	Workers Comp Claims	2,000.04	2,000.04	2,000.00	1,833.37	2,000.00	1,176.00
101-6100-51-2902	Travel and Training	4,506.42	7,319.30	5,000.00	8,048.36	8,000.00	10,000.00
	<i>Personnel Services &amp; Employee Benefits Totals</i>	\$447,028.69	\$450,856.21	\$466,481.00	\$432,918.12	\$464,129.00	\$477,060.00



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund 101 - General Fund							
EXPENSE							
Department 6100 - Community Development							
Purchased/Contracted Services							
101-6100-52-2201	Vehicle Repair & Maintenance	920.93	101.18	.00	1,330.04	1,340.00	1,000.00
101-6100-52-2526	IT Services	.00	.00	.00	.00	.00	113,259.00
101-6100-52-3101	Gen Liability Claims/Contrib	2,499.96	2,499.96	2,500.00	2,291.63	2,500.00	1,751.00
101-6100-52-3107	Auto Liability Claims	2,499.96	2,499.96	2,500.00	2,291.63	2,500.00	.00
101-6100-52-3999	Other Contractual Services	42,343.04	36,929.59	30,000.00	98,976.99	109,000.00	975,000.00
	Purchased/Contracted Services Totals	\$48,263.89	\$42,030.69	\$35,000.00	\$104,890.29	\$115,340.00	\$1,091,010.00
Supplies							
101-6100-53-1101	General Office Supplies	6,459.26	3,530.34	3,000.00	2,129.19	2,300.00	6,000.00
101-6100-53-1103	Materials	201.36	834.46	2,000.00	2,677.71	2,900.00	.00
101-6100-53-1200	Utilities/Energy	2,193.86	1,351.95	3,000.00	1,148.99	1,200.00	900.00
101-6100-53-1270	Energy - Gasoline	201.76	159.45	1,000.00	417.35	350.00	350.00
101-6100-53-1401	Dues, Publications, Subscript	479.00	219.00	500.00	.00	.00	.00
101-6100-53-1601	Small Tools and Equipment	293.26	.00	7,000.00	7,005.98	7,005.00	.00
	Supplies Totals	\$9,828.50	\$6,095.20	\$16,500.00	\$13,379.22	\$13,755.00	\$7,250.00
Capital Outlays							
101-6100-54-2401	Computer Equipment	.00	.00	2,000.00	.00	.00	.00
	Capital Outlays Totals	\$0.00	\$0.00	\$2,000.00	\$0.00	\$0.00	\$0.00
Department 6100 - Community Development Totals		\$505,121.08	\$498,982.10	\$519,981.00	\$551,187.63	\$593,224.00	\$1,575,320.00
Department 6101 - City-DAL Marketing Project							
Personnel Services & Employee Benefits							
101-6101-51-1100	Regular Salaries and Wages	76,632.00	32,132.28	.00	.00	.00	.00
101-6101-51-2100	Group Insurance	13,000.04	4,333.32	.00	.00	.00	.00
101-6101-51-2200	FICA - City Share	5,623.14	2,373.82	.00	.00	.00	.00
101-6101-51-2400	Retirement	9,191.74	3,407.44	.00	.00	.00	.00
101-6101-51-2700	Workers Comp Claims	200.04	66.68	.00	.00	.00	.00
101-6101-51-2902	Travel and Training	108.92	.00	.00	.00	.00	.00
	Personnel Services & Employee Benefits Totals	\$104,755.88	\$42,313.54	\$0.00	\$0.00	\$0.00	\$0.00
Purchased/Contracted Services							
101-6101-52-2201	Vehicle Repair & Maintenance	264.41	1,222.67	.00	.00	.00	.00
101-6101-52-3999	Other Contractual Services	3,516.54	251.48	.00	.00	.00	.00
	Purchased/Contracted Services Totals	\$3,780.95	\$1,474.15	\$0.00	\$0.00	\$0.00	\$0.00
Supplies							
101-6101-53-1101	General Office Supplies	1,896.38	303.72	.00	.72	.00	.00
101-6101-53-1270	Energy - Gasoline	125.15	193.28	.00	.00	.00	.00
	Supplies Totals	\$2,021.53	\$497.00	\$0.00	\$0.72	\$0.00	\$0.00
Department 6101 - City-DAL Marketing Project Totals		\$110,558.36	\$44,284.69	\$0.00	\$0.72	\$0.00	\$0.00



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund 101 - General Fund							
EXPENSE							
Department 6103 - DAL - President							
Personnel Services & Employee Benefits							
101-6103-51-1100	Regular Salaries and Wages	145,582.40	56,844.88	.00	.00	.00	.00
101-6103-51-2100	Group Insurance	13,000.04	4,333.32	.00	.00	.00	.00
101-6103-51-2200	FICA - City Share	10,818.29	4,239.85	.00	.00	.00	.00
101-6103-51-2400	Retirement	18,927.72	6,017.06	.00	.00	.00	.00
Personnel Services & Employee Benefits Totals		\$188,328.45	\$71,435.11	\$0.00	\$0.00	\$0.00	\$0.00
Purchased/Contracted Services							
101-6103-52-3999	Other Contractual Services	30.14	.00	.00	.00	.00	.00
Purchased/Contracted Services Totals		\$30.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Department 6103 - DAL - President Totals		\$188,358.59	\$71,435.11	\$0.00	\$0.00	\$0.00	\$0.00
Department 6900 - Appropriation to Agencies							
Other Costs							
101-6900-57-1001	First Tee Program	.00	.00	.00	.00	.00	250,000.00
101-6900-57-1007	Harmony House	25,000.00	12,500.00	12,500.00	11,458.37	12,500.00	12,500.00
101-6900-57-1008	Upper Chattahoochee River Keeper	15,500.00	7,750.00	10,000.00	9,166.63	10,000.00	.00
101-6900-57-2001	LaGrange Personal Aid Assoc	25,000.00	12,500.00	12,500.00	11,458.37	12,500.00	.00
101-6900-57-2003	LaGrange Art Museum	25,000.00	11,458.33	12,500.00	11,458.37	12,500.00	.00
101-6900-57-2005	LaGrange Symphony Orchestra	15,000.00	7,500.00	7,500.00	6,875.00	7,500.00	.00
101-6900-57-2006	Women of the Church	3,048.76	2,558.55	2,000.00	2,783.84	2,000.00	.00
101-6900-57-2008	Memorial Library	25,000.00	1,212,500.00	.00	.00	.00	.00
101-6900-57-2013	Appropriation to D A S H	100,000.00	.00	.00	750,000.00	750,000.00	.00
101-6900-57-2016	Certified Literate Commun	.00	12,500.00	.00	11,458.37	12,500.00	.00
101-6900-57-2019	GrandParents/SR Companion	14,000.00	7,000.00	8,000.00	7,333.37	8,000.00	.00
101-6900-57-2022	Boys and Girls Club	25,000.00	.00	.00	.00	.00	.00
101-6900-57-2023	Lafayette Society Performing Art	15,000.00	8,541.67	12,500.00	11,458.37	12,500.00	.00
101-6900-57-2027	Red Cross	12,660.00	6,330.00	12,500.00	11,458.37	12,500.00	.00
101-6900-57-2029	Troup Cty Ctr - Strategic Plan	.00	.00	.00	.00	.00	30,000.00
101-6900-57-2031	Troup Cares	20,000.00	10,000.00	7,500.00	6,875.00	7,500.00	.00
101-6900-57-2044	Communities in Schools	25,000.00	12,500.00	25,000.00	22,916.63	25,000.00	.00
101-6900-57-2045	Ark Refuge	14,583.31	.00	.00	.00	.00	.00
101-6900-57-2048	Adaptive Growth and Cultural Advancement	12,000.00	.00	.00	.00	.00	.00
101-6900-57-2059	Salvation Army	20,000.00	10,000.00	12,500.00	11,458.37	12,500.00	.00
101-6900-57-2060	Non-Profit Training	60,000.00	.00	.00	.00	.00	.00
101-6900-57-2062	Greater Achvmt Youth Empowerment Academy Inc	14,583.30	.00	25,000.00	22,916.63	25,000.00	.00
101-6900-57-2063	West Georgia Star	.00	.00	12,500.00	.00	.00	.00
101-6900-57-2064	Tribe Ujama	.00	.00	25,000.00	22,916.63	25,000.00	.00



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund 101 - General Fund							
EXPENSE							
Department 6900 - Appropriation to Agencies							
Other Costs							
101-6900-57-2162	Saving Our Sons	.00	9,783.15	25,000.00	24,400.00	25,000.00	.00
	Other Costs Totals	\$466,375.37	\$1,343,421.70	\$222,500.00	\$956,392.32	\$972,500.00	\$292,500.00
Department 6900 - Appropriation to Agencies Totals		\$466,375.37	\$1,343,421.70	\$222,500.00	\$956,392.32	\$972,500.00	\$292,500.00
Department 8300 - Notes Payable							
Cost Center 9324 - Great Wolf Conference Ctr							
Debt Service							
101-8300-9324-58-1118	Bond Principal	385,000.00	405,000.00	425,000.00	425,000.00	425,000.00	445,000.00
101-8300-9324-58-2401	Bond Interest	599,981.30	580,731.30	560,481.00	560,481.30	560,481.00	539,231.00
	Debt Service Totals	\$984,981.30	\$985,731.30	\$985,481.00	\$985,481.30	\$985,481.00	\$984,231.00
Cost Center 9324 - Great Wolf Conference Ctr Totals		\$984,981.30	\$985,731.30	\$985,481.00	\$985,481.30	\$985,481.00	\$984,231.00
Department 8300 - Notes Payable Totals		\$984,981.30	\$985,731.30	\$985,481.00	\$985,481.30	\$985,481.00	\$984,231.00
Department 9100 - Transfers							
Interfund/Interdepartmental Charges							
101-9100-55-1104	Bank Service Fees	557.47	625.09	500.00	972.51	1,000.00	1,000.00
101-9100-55-1105	Bank Merchant Fees	24,611.83	16,292.94	20,000.00	17,989.23	20,000.00	20,000.00
	Interfund/Interdepartmental Charges Totals	\$25,169.30	\$16,918.03	\$20,500.00	\$18,961.74	\$21,000.00	\$21,000.00
Other Financing Uses							
101-9100-61-1025	Transfer out - Sweetland Fund	.00	.00	.00	95,000.00	95,000.00	460,000.00
	Other Financing Uses Totals	\$0.00	\$0.00	\$0.00	\$95,000.00	\$95,000.00	\$460,000.00
Department 9100 - Transfers Totals		\$25,169.30	\$16,918.03	\$20,500.00	\$113,961.74	\$116,000.00	\$481,000.00
Department 9300 - Other Agencies/Projects							
Other Costs							
101-9300-57-3012	TAD #5 - Mall	30,000.00	.00	30,000.00	60,000.00	60,000.00	30,000.00
	Other Costs Totals	\$30,000.00	\$0.00	\$30,000.00	\$60,000.00	\$60,000.00	\$30,000.00
Department 9300 - Other Agencies/Projects Totals		\$30,000.00	\$0.00	\$30,000.00	\$60,000.00	\$60,000.00	\$30,000.00
EXPENSE TOTALS		\$36,375,535.13	\$38,798,323.13	\$39,699,015.00	\$37,519,476.99	\$40,758,928.00	\$42,694,166.00
Fund 101 - General Fund Totals							
REVENUE TOTALS		\$37,398,838.61	\$43,375,226.00	\$39,230,256.00	\$39,517,222.60	\$42,863,994.00	\$43,258,677.00
EXPENSE TOTALS		\$36,375,535.13	\$38,798,323.13	\$39,699,015.00	\$37,519,476.99	\$40,758,928.00	\$42,694,166.00
Fund 101 - General Fund Totals		\$1,023,303.48	\$4,576,902.87	(\$468,759.00)	\$1,997,745.61	\$2,105,066.00	\$564,511.00





G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund 201 - Community Development Fund							
REVENUE							
Investment Income							
201-36-1002	Interest on Invested Funds	93.53	172.45	100.00	117.07	110.00	100.00
	Investment Income Totals	\$93.53	\$172.45	\$100.00	\$117.07	\$110.00	\$100.00
Miscellaneous Revenue							
201-38-9008	Other Miscellaneous Revenue	2,761.56	43,191.40	100.00	25,535.02	30,000.00	20,000.00
201-38-9904	SOUL Tariff Revenue	6,566.43	10,786.02	7,000.00	13,792.41	15,000.00	15,000.00
	Miscellaneous Revenue Totals	\$9,327.99	\$53,977.42	\$7,100.00	\$39,327.43	\$45,000.00	\$35,000.00
Other Financing Sources							
201-39-3107	Loan Principal	23,990.57	.00	.00	.00	.00	.00
201-39-3118	CHIP Loan payments	1,400.00	.00	.00	.00	.00	.00
	Other Financing Sources Totals	\$25,390.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
REVENUE TOTALS		\$34,812.09	\$54,149.87	\$7,200.00	\$39,444.50	\$45,110.00	\$35,100.00
EXPENSE							
Department 6100 - Community Development							
Purchased/Contracted Services							
201-6100-52-2326	Rental Maintenance	15,048.67	1,297.00	.00	1,210.00	1,119.00	.00
	Purchased/Contracted Services Totals	\$15,048.67	\$1,297.00	\$0.00	\$1,210.00	\$1,119.00	\$0.00
Cost Center 4945 - SOUL Prgm (Saving Utilities LT)							
Other Costs							
201-6100-4945-57-3013	LaGrange Pilot - SOUL donations	.00	15,000.00	140,000.00	50,000.00	140,000.00	.00
	Other Costs Totals	\$0.00	\$15,000.00	\$140,000.00	\$50,000.00	\$140,000.00	\$0.00
Cost Center 4945 - SOUL Prgm (Saving Utilities LT)		\$0.00	\$15,000.00	\$140,000.00	\$50,000.00	\$140,000.00	\$0.00
Totals							
Department 6100 - Community Development Totals		\$15,048.67	\$16,297.00	\$140,000.00	\$51,210.00	\$141,119.00	\$0.00
Department 7320 - D A S H							
Other Costs							
201-7320-57-2013	Appropriation to D A S H	.00	50,000.00	.00	.00	.00	.00
	Other Costs Totals	\$0.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Department 7320 - D A S H Totals		\$0.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Department 7520 - Community Development							
Purchased/Contracted Services							
201-7520-52-1202	Professional Services - Legal	25.00	.00	.00	.00	.00	.00
	Purchased/Contracted Services Totals	\$25.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Department 7520 - Community Development Totals		\$25.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Department 7900 - Special Projects							
Purchased/Contracted Services							
201-7900-52-3999	Other Contractual Services	.00	.00	75,000.00	75,000.00	75,000.00	75,000.00
	Purchased/Contracted Services Totals	\$0.00	\$0.00	\$75,000.00	\$75,000.00	\$75,000.00	\$75,000.00



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund 201 - Community Development Fund							
EXPENSE							
Department 7900 - Special Projects							
Cost Center 7901 - Cannon Street Bldg							
Purchased/Contracted Services							
201-7900-7901-52-2202	Building Repair & Maintenance	1,877.29	2,092.37	.00	270.00	.00	.00
	Purchased/Contracted Services Totals	\$1,877.29	\$2,092.37	\$0.00	\$270.00	\$0.00	\$0.00
	Supplies						
201-7900-7901-53-1200	Utilities/Energy	16,079.74	20,429.51	.00	16,790.40	18,500.00	17,500.00
	Supplies Totals	\$16,079.74	\$20,429.51	\$0.00	\$16,790.40	\$18,500.00	\$17,500.00
Cost Center 7901 - Cannon Street Bldg Totals		\$17,957.03	\$22,521.88	\$0.00	\$17,060.40	\$18,500.00	\$17,500.00
Cost Center 7902 - McGregor St Bldg							
Purchased/Contracted Services							
201-7900-7902-52-2202	Building Repair & Maintenance	657.30	.00	.00	.00	.00	.00
	Purchased/Contracted Services Totals	\$657.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Cost Center 7902 - McGregor St Bldg Totals		\$657.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Department 7900 - Special Projects Totals		\$18,614.33	\$22,521.88	\$75,000.00	\$92,060.40	\$93,500.00	\$92,500.00
EXPENSE TOTALS		\$33,688.00	\$88,818.88	\$215,000.00	\$143,270.40	\$234,619.00	\$92,500.00
Fund 201 - Community Development Fund Totals							
REVENUE TOTALS		\$34,812.09	\$54,149.87	\$7,200.00	\$39,444.50	\$45,110.00	\$35,100.00
EXPENSE TOTALS		\$33,688.00	\$88,818.88	\$215,000.00	\$143,270.40	\$234,619.00	\$92,500.00
Fund 201 - Community Development Fund Totals		\$1,124.09	(\$34,669.01)	(\$207,800.00)	(\$103,825.90)	(\$189,509.00)	(\$57,400.00)



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund 230 - Amer. Rescue Plan Act (ARPA)							
REVENUE							
	Intergovernmental Revenue						
230-37-1040	Deferred Revenue	5,815,310.08	5,658,494.00	.00	.00	.00	.00
	Intergovernmental Revenue Totals	\$5,815,310.08	\$5,658,494.00	\$0.00	\$0.00	\$0.00	\$0.00
	REVENUE TOTALS	\$5,815,310.08	\$5,658,494.00	\$0.00	\$0.00	\$0.00	\$0.00
EXPENSE							
Department 7900 - Special Projects							
Cost Center 7903 - McGregor Park							
	Capital Outlays						
230-7900-7903-54-1200	Site Improvements	1,369,541.98	30,484.76	.00	.00	.00	.00
	Capital Outlays Totals	\$1,369,541.98	\$30,484.76	\$0.00	\$0.00	\$0.00	\$0.00
	Cost Center 7903 - McGregor Park Totals	\$1,369,541.98	\$30,484.76	\$0.00	\$0.00	\$0.00	\$0.00
	Department 7900 - Special Projects Totals	\$1,369,541.98	\$30,484.76	\$0.00	\$0.00	\$0.00	\$0.00
	EXPENSE TOTALS	\$1,369,541.98	\$30,484.76	\$0.00	\$0.00	\$0.00	\$0.00
Fund 230 - Amer. Rescue Plan Act (ARPA) Totals							
	REVENUE TOTALS	\$5,815,310.08	\$5,658,494.00	\$0.00	\$0.00	\$0.00	\$0.00
	EXPENSE TOTALS	\$1,369,541.98	\$30,484.76	\$0.00	\$0.00	\$0.00	\$0.00
Fund 230 - Amer. Rescue Plan Act (ARPA) Totals		\$4,445,768.10	\$5,628,009.24	\$0.00	\$0.00	\$0.00	\$0.00



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund 311 - General Capital Improve. Fund							
REVENUE							
Intergovernmental Revenue							
311-33-1130	Parks Funding - Troup County	.00	.00	.00	.00	.00	30,000.00
311-33-4159	GA DNR Grant	.00	.00	.00	.00	70,000.00	2,150,000.00
	Intergovernmental Revenue Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$70,000.00	\$2,180,000.00
Investment Income							
311-36-1002	Interest on Invested Funds	160.39	109.83	100.00	52.90	100.00	100.00
	Investment Income Totals	\$160.39	\$109.83	\$100.00	\$52.90	\$100.00	\$100.00
Contributions and Donations							
311-37-1047	Donations - Friends of the Thread	.00	.00	.00	.00	.00	2,185,000.00
	Contributions and Donations Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,185,000.00
Miscellaneous Revenue							
311-38-1001	Rents	18,150.00	20,212.90	12,600.00	14,250.00	16,000.00	16,000.00
311-38-1004	Transition Center Lease	568,849.32	591,603.24	615,267.00	563,995.08	615,267.00	639,877.00
311-38-1006	Transition Center Maintenance	18,000.00	18,000.00	18,000.00	16,500.00	18,000.00	18,000.00
311-38-1008	Theater Lease	328,754.03	358,640.76	290,000.00	328,754.03	358,638.00	348,000.00
311-38-1011	McGregor St. lease	54,150.00	48,000.00	48,000.00	44,000.00	48,000.00	49,600.00
311-38-9008	Other Miscellaneous Revenue	.00	28,225.25	.00	.00	.00	.00
311-39-2200	Sale of Surplus Property	163,000.00	.00	.00	6,000.00	6,000.00	.00
	Miscellaneous Revenue Totals	\$1,150,903.35	\$1,064,682.15	\$983,867.00	\$973,499.11	\$1,061,905.00	\$1,071,477.00
Other Financing Sources							
311-39-1205	Transfers in from Utility Fund	.00	73,100.00	.00	.00	.00	177,320.00
311-39-1216	Transfer in from Electric Fund	255,000.00	.00	.00	.00	.00	.00
311-39-1218	Transfer in from Telecom Fund	178,000.00	.00	.00	.00	.00	.00
311-39-2203	Property Sales - LDA	100,000.00	.00	.00	.00	.00	.00
	Other Financing Sources Totals	\$533,000.00	\$73,100.00	\$0.00	\$0.00	\$0.00	\$177,320.00
	REVENUE TOTALS	\$1,684,063.74	\$1,137,891.98	\$983,967.00	\$973,552.01	\$1,132,005.00	\$5,613,897.00
EXPENSE							
Department 1565 - City Hall							
Purchased/Contracted Services							
311-1565-52-3109	Property Acquisition	30.16	.00	.00	.00	.00	.00
	Purchased/Contracted Services Totals	\$30.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Department 1565 - City Hall Totals	\$30.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Department 6901 - Transition Center							
Purchased/Contracted Services							
311-6901-52-2334	Transition Ctr Maintenance Expense	34,321.12	40,402.76	30,000.00	51,149.00	52,000.00	45,000.00
	Purchased/Contracted Services Totals	\$34,321.12	\$40,402.76	\$30,000.00	\$51,149.00	\$52,000.00	\$45,000.00
	Department 6901 - Transition Center Totals	\$34,321.12	\$40,402.76	\$30,000.00	\$51,149.00	\$52,000.00	\$45,000.00



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund 311 - General Capital Improve. Fund							
EXPENSE							
Department 8300 - Notes Payable							
Debt Service							
311-8300-58-1113	Callaway Park South - principal	195,000.00	202,500.00	207,500.00	207,500.00	207,500.00	215,000.00
311-8300-58-1203	206 Ridley - Principal Payment	227,000.00	157,000.00	159,000.00	79,000.00	159,000.00	161,000.00
311-8300-58-2113	Callaway South - interest	57,752.96	52,792.74	47,528.00	47,527.74	47,528.00	42,133.00
311-8300-58-2119	206 Ridley - Interest Payment	40,392.82	21,770.54	19,263.00	17,741.32	19,263.00	16,727.00
	Debt Service Totals	\$520,145.78	\$434,063.28	\$433,291.00	\$351,769.06	\$433,291.00	\$434,860.00
Department 8300 - Notes Payable Totals		\$520,145.78	\$434,063.28	\$433,291.00	\$351,769.06	\$433,291.00	\$434,860.00
Department 9100 - Transfers							
Other Financing Uses							
311-9100-61-1017	Transfer out -Ridley Off Park Bo	189,397.00	188,000.00	188,000.00	188,000.00	188,000.00	250,000.00
	Other Financing Uses Totals	\$189,397.00	\$188,000.00	\$188,000.00	\$188,000.00	\$188,000.00	\$250,000.00
Department 9100 - Transfers Totals		\$189,397.00	\$188,000.00	\$188,000.00	\$188,000.00	\$188,000.00	\$250,000.00
Department 9300 - Other Agencies/Projects							
Cost Center 7902 - McGregor St Bldg							
Purchased/Contracted Services							
311-9300-7902-52-2202	Building Repair & Maintenance	40,213.50	34,370.18	5,000.00	35,755.14	38,000.00	5,000.00
	Purchased/Contracted Services Totals	\$40,213.50	\$34,370.18	\$5,000.00	\$35,755.14	\$38,000.00	\$5,000.00
Capital Outlays							
311-9300-7902-54-1200	Site Improvements	16,332.10	.00	.00	.00	.00	.00
	Capital Outlays Totals	\$16,332.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Cost Center 7902 - McGregor St Bldg Totals		\$56,545.60	\$34,370.18	\$5,000.00	\$35,755.14	\$38,000.00	\$5,000.00
Cost Center 9309 - Carmike Theater Project							
Debt Service							
311-9300-9309-58-1110	DLDA Rev Bond 2005 Prin	235,000.00	245,000.00	255,000.00	255,000.00	255,000.00	255,000.00
311-9300-9309-58-2111	DLDA Rev Bond 2005 Interest Exp	34,155.01	26,047.52	17,595.00	17,595.02	17,595.00	8,798.00
	Debt Service Totals	\$269,155.01	\$271,047.52	\$272,595.00	\$272,595.02	\$272,595.00	\$263,798.00
Cost Center 9309 - Carmike Theater Project Totals		\$269,155.01	\$271,047.52	\$272,595.00	\$272,595.02	\$272,595.00	\$263,798.00
Cost Center 9311 - Ridley Lake							
Capital Outlays							
311-9300-9311-54-1200	Site Improvements	.00	.00	.00	.00	70,000.00	4,350,000.00
	Capital Outlays Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$70,000.00	\$4,350,000.00
Cost Center 9311 - Ridley Lake Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$70,000.00	\$4,350,000.00
Cost Center 9320 - Canon Street Bldg							
Purchased/Contracted Services							
311-9300-9320-52-2202	Building Repair & Maintenance	.00	.00	30,000.00	.00	.00	.00
	Purchased/Contracted Services Totals	\$0.00	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00
Cost Center 9320 - Canon Street Bldg Totals		\$0.00	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund 311 - General Capital Improve. Fund							
EXPENSE							
Department 9300 - Other Agencies/Projects							
Cost Center 9321 - Motorola Radio Project							
Debt Service							
311-9300-9321-58-1118	Bond Principal	154,823.72	159,081.37	163,456.00	163,456.10	163,456.00	167,951.00
311-9300-9321-58-2401	Bond Interest	22,491.76	18,234.11	13,859.00	13,859.37	13,860.00	9,365.00
	Debt Service Totals	\$177,315.48	\$177,315.48	\$177,315.00	\$177,315.47	\$177,316.00	\$177,316.00
Cost Center 9321 - Motorola Radio Project Totals		\$177,315.48	\$177,315.48	\$177,315.00	\$177,315.47	\$177,316.00	\$177,316.00
Cost Center 9329 - 406 East Depot Street							
Capital Outlays							
311-9300-9329-54-1210	Land Acquisition	.00	.00	.00	41,095.00	41,095.00	.00
	Capital Outlays Totals	\$0.00	\$0.00	\$0.00	\$41,095.00	\$41,095.00	\$0.00
Cost Center 9329 - 406 East Depot Street Totals		\$0.00	\$0.00	\$0.00	\$41,095.00	\$41,095.00	\$0.00
Department 9300 - Other Agencies/Projects Totals		\$503,016.09	\$482,733.18	\$484,910.00	\$526,760.63	\$599,006.00	\$4,796,114.00
	EXPENSE TOTALS	\$1,246,910.15	\$1,145,199.22	\$1,136,201.00	\$1,117,678.69	\$1,272,297.00	\$5,525,974.00
Fund 311 - General Capital Improve. Fund Totals							
	REVENUE TOTALS	\$1,684,063.74	\$1,137,891.98	\$983,967.00	\$973,552.01	\$1,132,005.00	\$5,613,897.00
	EXPENSE TOTALS	\$1,246,910.15	\$1,145,199.22	\$1,136,201.00	\$1,117,678.69	\$1,272,297.00	\$5,525,974.00
Fund 311 - General Capital Improve. Fund Totals		\$437,153.59	(\$7,307.24)	(\$152,234.00)	(\$144,126.68)	(\$140,292.00)	\$87,923.00



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund 315 - SPLOST V							
REVENUE							
Taxes							
315-31-3201	SPLOST Revenue - LaGrange	4,582,212.81	5,140,559.60	4,800,000.00	4,627,468.01	5,953,610.00	3,234,000.00
315-31-3205	SPLOST Rev-CW The Thread	1,112,817.71	1,241,028.38	1,100,000.00	419,979.06	419,979.00	.00
	Taxes Totals	\$5,695,030.52	\$6,381,587.98	\$5,900,000.00	\$5,047,447.07	\$6,373,589.00	\$3,234,000.00
	REVENUE TOTALS	\$5,695,030.52	\$6,381,587.98	\$5,900,000.00	\$5,047,447.07	\$6,373,589.00	\$3,234,000.00
EXPENSE							
Department 9400 - SPLOST Projects							
Capital Outlays							
315-9400-54-2201	SPLOST Utility Relocation	18,966.96	.00	.00	848,694.19	1,400,000.00	.00
315-9400-54-2202	SPLOST Road & Bridge Improvements	312,232.96	456,251.39	2,000,000.00	173,566.08	777,486.00	666,600.00
315-9400-54-2203	SPLOST Bike, Sidewalk Facilities & Neighborhood Parks	1,187,326.42	1,231,288.81	1,000,000.00	508,550.27	765,439.00	1,717,122.00
315-9400-54-2204	SPLOST Public Safety Facilities & Equipment	1,305,397.73	953,900.31	.00	294,588.12	294,588.00	.00
315-9400-54-2206	The Thread- Multi Use Trail	2,011,612.41	442,955.04	2,500,000.00	741,082.52	838,380.00	1,100,000.00
315-9400-54-2207	Gateway Corridor Enhancements	772,867.74	.00	.00	.00	.00	.00
315-9400-54-2208	Reg Storm Water Mgmt Initiatives	1,048,895.67	120,799.00	.00	.00	4,550.00	130,000.00
	Capital Outlays Totals	\$6,657,299.89	\$3,205,194.55	\$5,500,000.00	\$2,566,481.18	\$4,080,443.00	\$3,613,722.00
Department 9400 - SPLOST Projects Totals		\$6,657,299.89	\$3,205,194.55	\$5,500,000.00	\$2,566,481.18	\$4,080,443.00	\$3,613,722.00
	EXPENSE TOTALS	\$6,657,299.89	\$3,205,194.55	\$5,500,000.00	\$2,566,481.18	\$4,080,443.00	\$3,613,722.00
Fund 315 - SPLOST V Totals							
	REVENUE TOTALS	\$5,695,030.52	\$6,381,587.98	\$5,900,000.00	\$5,047,447.07	\$6,373,589.00	\$3,234,000.00
	EXPENSE TOTALS	\$6,657,299.89	\$3,205,194.55	\$5,500,000.00	\$2,566,481.18	\$4,080,443.00	\$3,613,722.00
Fund 315 - SPLOST V Totals		(\$962,269.37)	\$3,176,393.43	\$400,000.00	\$2,480,965.89	\$2,293,146.00	(\$379,722.00)



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund 316 - SPLOST VI							
REVENUE							
Taxes							
316-31-3201	SPLOST Revenue - LaGrange	.00	.00	.00	.00	.00	2,310,000.00
	Taxes Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,310,000.00
	REVENUE TOTALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,310,000.00
Fund 316 - SPLOST VI Totals							
	REVENUE TOTALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,310,000.00
Fund 316 - SPLOST VI Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,310,000.00





G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund 421 - Water and Sewer Sinking Fund							
REVENUE							
Other Financing Sources							
421-39-1215	Tranfer in from Water/Sewer Fund	1,404,962.00	2,050,684.00	1,675,000.00	1,675,000.00	1,675,000.00	1,649,225.00
	Other Financing Sources Totals	\$1,404,962.00	\$2,050,684.00	\$1,675,000.00	\$1,675,000.00	\$1,675,000.00	\$1,649,225.00
	REVENUE TOTALS	\$1,404,962.00	\$2,050,684.00	\$1,675,000.00	\$1,675,000.00	\$1,675,000.00	\$1,649,225.00
EXPENSE							
Department 8300 - Notes Payable							
Debt Service							
421-8300-58-1119	Principal - Rev Bond Ser 2021	775,000.00	875,000.00	920,000.00	920,000.00	920,000.00	965,000.00
421-8300-58-2118	Interest - Rev Bond Ser 2021	1,029,012.08	776,225.00	731,350.00	377,175.00	731,350.00	684,225.00
	Debt Service Totals	\$1,804,012.08	\$1,651,225.00	\$1,651,350.00	\$1,297,175.00	\$1,651,350.00	\$1,649,225.00
	Department 8300 - Notes Payable Totals	\$1,804,012.08	\$1,651,225.00	\$1,651,350.00	\$1,297,175.00	\$1,651,350.00	\$1,649,225.00
	EXPENSE TOTALS	\$1,804,012.08	\$1,651,225.00	\$1,651,350.00	\$1,297,175.00	\$1,651,350.00	\$1,649,225.00
Fund 421 - Water and Sewer Sinking Fund Totals							
	REVENUE TOTALS	\$1,404,962.00	\$2,050,684.00	\$1,675,000.00	\$1,675,000.00	\$1,675,000.00	\$1,649,225.00
	EXPENSE TOTALS	\$1,804,012.08	\$1,651,225.00	\$1,651,350.00	\$1,297,175.00	\$1,651,350.00	\$1,649,225.00
Fund 421 - Water and Sewer Sinking Fund Totals		(\$399,050.08)	\$399,459.00	\$23,650.00	\$377,825.00	\$23,650.00	\$0.00



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund 423 - Gas Authority Bond Fund							
REVENUE							
Investment Income							
423-36-1002	Interest on Invested Funds	27.78	34.06	20.00	44.29	.00	.00
	Investment Income Totals	\$27.78	\$34.06	\$20.00	\$44.29	\$0.00	\$0.00
Other Financing Sources							
423-39-1217	Transfer in from Gas Fund	1,205,000.00	1,200,000.00	1,203,000.00	1,203,000.00	1,203,000.00	144,000.00
	Other Financing Sources Totals	\$1,205,000.00	\$1,200,000.00	\$1,203,000.00	\$1,203,000.00	\$1,203,000.00	\$144,000.00
	REVENUE TOTALS	\$1,205,027.78	\$1,200,034.06	\$1,203,020.00	\$1,203,044.29	\$1,203,000.00	\$144,000.00
EXPENSE							
Department 8300 - Notes Payable							
Interfund/Interdepartmental Charges							
423-8300-55-1104	Bank Service Fees	8.00	40.00	.00	8.00	.00	.00
	Interfund/Interdepartmental Charges Totals	\$8.00	\$40.00	\$0.00	\$8.00	\$0.00	\$0.00
Debt Service							
423-8300-58-1109	Principal - Revenue Bonds -2003	530,000.00	540,000.00	555,000.00	555,000.00	555,000.00	.00
423-8300-58-1114	2009 Revenue Bond Principal	445,000.00	460,000.00	480,000.00	480,000.00	480,000.00	.00
423-8300-58-1301	Note Payable - Principal	116,978.13	123,119.48	129,583.00	129,583.25	129,584.00	136,387.00
423-8300-58-2107	Interest Expense	26,568.53	20,427.18	13,963.00	13,963.41	13,964.00	7,160.00
423-8300-58-2109	Interest - Revenue Bonds - 2003	27,676.01	16,788.76	5,647.00	5,647.13	5,647.00	.00
423-8300-58-2114	2009 Revenue Bond Interest	56,646.50	38,446.00	19,632.00	19,632.00	19,632.00	.00
	Debt Service Totals	\$1,202,869.17	\$1,198,781.42	\$1,203,825.00	\$1,203,825.79	\$1,203,827.00	\$143,547.00
Department 8300 - Notes Payable Totals		\$1,202,877.17	\$1,198,821.42	\$1,203,825.00	\$1,203,833.79	\$1,203,827.00	\$143,547.00
	EXPENSE TOTALS	\$1,202,877.17	\$1,198,821.42	\$1,203,825.00	\$1,203,833.79	\$1,203,827.00	\$143,547.00
Fund 423 - Gas Authority Bond Fund Totals							
	REVENUE TOTALS	\$1,205,027.78	\$1,200,034.06	\$1,203,020.00	\$1,203,044.29	\$1,203,000.00	\$144,000.00
	EXPENSE TOTALS	\$1,202,877.17	\$1,198,821.42	\$1,203,825.00	\$1,203,833.79	\$1,203,827.00	\$143,547.00
Fund 423 - Gas Authority Bond Fund Totals		\$2,150.61	\$1,212.64	(\$805.00)	(\$789.50)	(\$827.00)	\$453.00



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund 424 - Ridley Office Park Bond Fund							
REVENUE							
Investment Income							
424-36-1002	Interest on Invested Funds	21.44	73.63	.00	53.71	.00	.00
	Investment Income Totals	\$21.44	\$73.63	\$0.00	\$53.71	\$0.00	\$0.00
Other Financing Sources							
424-39-1203	Transfers in from Gen Cap Imp Fd	189,397.00	188,000.00	188,000.00	188,000.00	188,000.00	250,000.00
424-39-1215	Tranfer in from Water/Sewer Fund	209,000.00	209,000.00	209,000.00	209,000.00	209,000.00	145,358.00
	Other Financing Sources Totals	\$398,397.00	\$397,000.00	\$397,000.00	\$397,000.00	\$397,000.00	\$395,358.00
	REVENUE TOTALS	\$398,418.44	\$397,073.63	\$397,000.00	\$397,053.71	\$397,000.00	\$395,358.00
EXPENSE							
Department 8300 - Notes Payable							
Debt Service							
424-8300-58-1112	2005 Revenue Bond -Principal	325,000.00	340,000.00	355,000.00	355,000.00	355,000.00	370,000.00
424-8300-58-2112	2005 Revenue Bond - Interest	71,411.38	56,876.75	41,344.00	24,585.75	41,344.00	25,358.00
	Debt Service Totals	\$396,411.38	\$396,876.75	\$396,344.00	\$379,585.75	\$396,344.00	\$395,358.00
Department 8300 - Notes Payable Totals		\$396,411.38	\$396,876.75	\$396,344.00	\$379,585.75	\$396,344.00	\$395,358.00
	EXPENSE TOTALS	\$396,411.38	\$396,876.75	\$396,344.00	\$379,585.75	\$396,344.00	\$395,358.00
Fund 424 - Ridley Office Park Bond Fund Totals							
	REVENUE TOTALS	\$398,418.44	\$397,073.63	\$397,000.00	\$397,053.71	\$397,000.00	\$395,358.00
	EXPENSE TOTALS	\$396,411.38	\$396,876.75	\$396,344.00	\$379,585.75	\$396,344.00	\$395,358.00
Fund 424 - Ridley Office Park Bond Fund Totals		\$2,007.06	\$196.88	\$656.00	\$17,467.96	\$656.00	\$0.00



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund 514 - Tax Alloc Dist-Town Ctr Marriott							
	REVENUE						
	Miscellaneous Revenue						
514-38-9008	Other Miscellaneous Revenue	140,698.21	131,481.96	131,481.00	128,857.27	128,858.00	135,000.00
	Miscellaneous Revenue Totals	\$140,698.21	\$131,481.96	\$131,481.00	\$128,857.27	\$128,858.00	\$135,000.00
	REVENUE TOTALS	\$140,698.21	\$131,481.96	\$131,481.00	\$128,857.27	\$128,858.00	\$135,000.00
Fund 514 - Tax Alloc Dist-Town Ctr Marriott Totals							
	REVENUE TOTALS	\$140,698.21	\$131,481.96	\$131,481.00	\$128,857.27	\$128,858.00	\$135,000.00
Fund 514 - Tax Alloc Dist-Town Ctr Marriott Totals		\$140,698.21	\$131,481.96	\$131,481.00	\$128,857.27	\$128,858.00	\$135,000.00



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund 521 - Utility Fund							
REVENUE							
Intergovernmental Revenue							
521-33-1131	Grant Proceeds	.00	.00	.00	932,677.78	954,000.00	.00
521-33-4165	Radio System Contributions	.00	.00	.00	481,141.37	1,777,000.00	528,263.00
Intergovernmental Revenue Totals		\$0.00	\$0.00	\$0.00	\$1,413,819.15	\$2,731,000.00	\$528,263.00
Charges For Services							
521-34-5606	Radio Maintenance	.00	.00	.00	22,950.00	22,950.00	189,057.00
521-34-5624	IT Services	.00	.00	.00	.00	.00	2,444,320.00
521-34-6003	Administrative/Connection Fees	30.00	30.00	.00	30.00	.00	.00
521-34-6004	Other Miscellaneous Income	1,294.31	1,458.14	1,700.00	1,234.33	1,400.00	1,700.00
521-34-9108	ATM Service Fees	1,201.63	1,217.95	1,100.00	962.34	.00	.00
Charges For Services Totals		\$2,525.94	\$2,706.09	\$2,800.00	\$25,176.67	\$24,350.00	\$2,635,077.00
Miscellaneous Revenue							
521-38-9008	Other Miscellaneous Revenue	.00	944.05	.00	110.00	.00	.00
Miscellaneous Revenue Totals		\$0.00	\$944.05	\$0.00	\$110.00	\$0.00	\$0.00
Other Financing Sources							
521-39-1207	Transfers in from Sanitation Fd	300,000.00	250,000.00	300,000.00	275,000.00	300,000.00	229,574.00
521-39-1215	Transfer in from Water/Sewer Fund	2,136,900.00	2,600,000.00	2,600,000.00	2,383,333.37	2,600,000.00	1,747,550.00
521-39-1216	Transfer in from Electric Fund	800,000.00	800,000.00	900,000.00	825,000.00	900,000.00	1,024,034.00
521-39-1217	Transfer in from Gas Fund	1,100,000.00	1,100,000.00	1,256,000.00	1,151,333.37	1,256,000.00	584,725.00
521-39-1218	Transfer in from Telecom Fund	100,000.00	100,000.00	100,000.00	91,666.63	100,000.00	22,826.00
Other Financing Sources Totals		\$4,436,900.00	\$4,850,000.00	\$5,156,000.00	\$4,726,333.37	\$5,156,000.00	\$3,608,709.00
REVENUE TOTALS		\$4,439,425.94	\$4,853,650.14	\$5,158,800.00	\$6,165,439.19	\$7,911,350.00	\$6,772,049.00
EXPENSE							
Department 4800 - Telecommunications and Information Technology							
Cost Center 4801 - Data Processing							
Personnel Services & Employee Benefits							
521-4800-4801-51-1100	Regular Salaries and Wages	386,848.41	395,120.45	411,746.00	388,568.10	417,500.00	677,167.00
521-4800-4801-51-1300	Overtime Wages	17,241.58	15,158.54	13,000.00	15,052.82	15,000.00	16,000.00
521-4800-4801-51-2100	Group Insurance	64,999.96	64,999.80	65,000.00	59,583.37	65,000.00	91,000.00
521-4800-4801-51-2200	FICA - City Share	27,977.47	28,160.74	31,502.00	28,087.72	30,100.00	51,410.00
521-4800-4801-51-2400	Retirement	50,201.07	47,657.16	46,776.00	42,878.00	46,776.00	81,395.00
521-4800-4801-51-2700	Workers Comp Claims	500.04	500.04	500.00	458.37	500.00	2,058.00
521-4800-4801-51-2902	Travel and Training	16,016.59	16,573.73	20,000.00	7,451.47	7,500.00	20,000.00
Personnel Services & Employee Benefits Totals		\$563,785.12	\$568,170.46	\$588,524.00	\$542,079.85	\$582,376.00	\$939,030.00
Purchased/Contracted Services							
521-4800-4801-52-1306	Software Maintenance	402,828.11	559,805.17	654,000.00	606,802.89	645,500.00	952,000.00
521-4800-4801-52-2203	Radio Maintenance	.00	.00	.00	22,108.20	35,000.00	150,000.00
521-4800-4801-52-3101	Gen Liability Claims/Contrib	.00	.00	.00	.00	.00	6,023.00
521-4800-4801-52-3108	Insurance - Other	2,000.04	2,000.04	2,000.00	1,833.37	2,000.00	.00



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund 521 - Utility Fund							
EXPENSE							
Department 4800 - Telecommunications and Information Technology							
Cost Center 4801 - Data Processing							
Purchased/Contracted Services							
521-4800-4801-52-3999 Other Contractual Services		33,852.86	32,730.92	40,000.00	63,390.95	67,000.00	125,000.00
Purchased/Contracted Services Totals		\$438,681.01	\$594,536.13	\$696,000.00	\$694,135.41	\$749,500.00	\$1,233,023.00
Supplies							
521-4800-4801-53-1101 General Office Supplies		3,355.33	3,168.85	2,000.00	2,365.02	2,400.00	3,000.00
521-4800-4801-53-1200 Utilities/Energy		.00	.00	.00	.00	.00	118,767.00
521-4800-4801-53-1307 Non Cap Software		.00	45.19	.00	.00	.00	8,000.00
521-4800-4801-53-1308 Non Cap Hardware		395.72	33,780.46	11,000.00	12,639.73	12,700.00	82,000.00
521-4800-4801-53-1401 Dues, Publications, Subscript		.00	.00	500.00	.00	.00	.00
521-4800-4801-53-1601 Small Tools and Equipment		145,504.20	100.00	.00	400.72	.00	500.00
Supplies Totals		\$149,255.25	\$37,094.50	\$13,500.00	\$15,405.47	\$15,100.00	\$212,267.00
Capital Outlays							
521-4800-4801-54-2100 Machinery and Equipment		.00	.00	5,000.00	.00	.00	.00
521-4800-4801-54-2104 Motorola Radio System		.00	.00	.00	967,282.75	3,554,000.00	390,000.00
521-4800-4801-54-2404 Hardware		.00	134,480.41	165,000.00	312,942.77	357,000.00	210,000.00
521-4800-4801-54-2405 Software		.00	.00	.00	778,521.21	780,000.00	.00
Capital Outlays Totals		\$0.00	\$134,480.41	\$170,000.00	\$2,058,746.73	\$4,691,000.00	\$600,000.00
Debt Service							
521-4800-4801-58-1201 Leases - Principal		134,634.94	127,309.74	20,584.00	20,584.34	20,584.00	.00
521-4800-4801-58-1202 Leases - Interest		(1,870.49)	1,061.19	1,463.00	34.56	59.00	.00
Debt Service Totals		\$132,764.45	\$128,370.93	\$22,047.00	\$20,618.90	\$20,643.00	\$0.00
Cost Center 4801 - Data Processing Totals		\$1,284,485.83	\$1,462,652.43	\$1,490,071.00	\$3,330,986.36	\$6,058,619.00	\$2,984,320.00
Department 4800 - Telecommunications and Information Technology Totals		\$1,284,485.83	\$1,462,652.43	\$1,490,071.00	\$3,330,986.36	\$6,058,619.00	\$2,984,320.00
Department 4940 - General Utilities							
Cost Center 4941 - Utilities Customer Service							
Personnel Services & Employee Benefits							
521-4940-4941-51-1100 Regular Salaries and Wages		538,895.54	473,247.27	504,000.00	456,349.44	491,713.00	504,000.00
521-4940-4941-51-1300 Overtime Wages		2,972.32	1,670.10	2,000.00	2,276.27	2,841.00	3,000.00
521-4940-4941-51-2100 Group Insurance		142,999.96	156,000.00	143,000.00	131,083.37	143,000.00	143,000.00
521-4940-4941-51-2200 FICA - City Share		37,681.11	32,682.01	39,336.00	31,967.58	34,462.00	38,786.00
521-4940-4941-51-2400 Retirement		67,766.47	63,149.79	58,402.00	53,535.13	58,402.00	60,582.00
521-4940-4941-51-2700 Workers Comp Claims		2,799.96	2,799.96	2,800.00	2,566.63	2,800.00	3,234.00
521-4940-4941-51-2901 Uniforms		1,098.57	2,046.78	2,500.00	2,768.94	3,314.00	3,000.00
521-4940-4941-51-2902 Travel and Training		2,087.70	3,476.21	4,000.00	5,018.44	5,200.00	4,000.00
Personnel Services & Employee Benefits Totals		\$796,301.63	\$735,072.12	\$756,038.00	\$685,565.80	\$741,732.00	\$759,602.00



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund 521 - Utility Fund							
EXPENSE							
Department 4940 - General Utilities							
Cost Center 4941 - Utilities Customer Service							
Purchased/Contracted Services							
521-4940-4941-52-1201	Prof Servs - Audit & Accounting	97,020.00	121,968.00	90,000.00	110,220.00	110,220.00	.00
521-4940-4941-52-2203	Radio Maintenance	.00	.00	.00	.00	.00	943.00
521-4940-4941-52-2526	IT Services	.00	.00	.00	.00	.00	248,375.00
521-4940-4941-52-3101	Gen Liability Claims/Contrib	.00	.00	.00	.00	.00	9,464.00
521-4940-4941-52-3103	Insurance - Bldg & Contents Fire	29,400.00	29,400.00	29,400.00	26,950.00	29,400.00	29,400.00
521-4940-4941-52-3999	Other Contractual Services	108,049.06	134,662.56	130,900.00	57,605.58	113,000.00	80,000.00
	Purchased/Contracted Services Totals	\$234,469.06	\$286,030.56	\$250,300.00	\$194,775.58	\$252,620.00	\$368,182.00
Supplies							
521-4940-4941-53-1101	General Office Supplies	6,131.01	12,193.46	4,000.00	7,075.06	7,500.00	6,500.00
521-4940-4941-53-1102	Postage and Express	109,310.98	123,004.97	115,500.00	111,349.46	130,000.00	130,000.00
521-4940-4941-53-1103	Materials	255.15	4,381.32	.00	229.40	229.00	.00
521-4940-4941-53-1401	Dues, Publications, Subscript	26.98	.00	.00	302.24	302.00	.00
	Supplies Totals	\$115,724.12	\$139,579.75	\$119,500.00	\$118,956.16	\$138,031.00	\$136,500.00
Cost Center 4941 - Utilities Customer Service Totals		\$1,146,494.81	\$1,160,682.43	\$1,125,838.00	\$999,297.54	\$1,132,383.00	\$1,264,284.00
Cost Center 4942 - Utilities Engineering and Supervision							
Personnel Services & Employee Benefits							
521-4940-4942-51-1100	Regular Salaries and Wages	309,492.80	326,625.46	328,968.00	264,774.41	274,670.00	60,060.00
521-4940-4942-51-2100	Group Insurance	39,000.00	39,000.00	39,000.00	35,750.00	39,000.00	13,000.00
521-4940-4942-51-2200	FICA - City Share	19,758.70	20,859.38	25,168.00	16,664.36	21,012.00	4,595.00
521-4940-4942-51-2400	Retirement	38,631.11	36,939.59	37,372.00	34,257.63	37,372.00	7,219.00
521-4940-4942-51-2700	Workers Comp Claims	300.00	300.00	300.00	275.00	300.00	588.00
521-4940-4942-51-2902	Travel and Training	3,941.15	7,114.69	7,500.00	6,885.25	7,000.00	3,000.00
	Personnel Services & Employee Benefits Totals	\$411,123.76	\$430,839.12	\$438,308.00	\$358,606.65	\$379,354.00	\$88,462.00
Purchased/Contracted Services							
521-4940-4942-52-2201	Vehicle Repair & Maintenance	1,586.35	2,727.28	2,000.00	339.51	300.00	1,000.00
521-4940-4942-52-2526	IT Services	.00	.00	.00	.00	.00	14,058.00
521-4940-4942-52-3101	Gen Liability Claims/Contrib	.00	.00	.00	.00	.00	1,721.00
521-4940-4942-52-3107	Auto Liability Claims	1,400.04	1,400.04	1,400.00	1,283.37	1,400.00	.00
521-4940-4942-52-3999	Other Contractual Services	2.12	390.00	840.00	665.00	750.00	800.00
	Purchased/Contracted Services Totals	\$2,988.51	\$4,517.32	\$4,240.00	\$2,287.88	\$2,450.00	\$17,579.00
Supplies							
521-4940-4942-53-1101	General Office Supplies	391.99	238.48	150.00	722.41	750.00	.00
521-4940-4942-53-1103	Materials	301.49	2,405.63	1,500.00	143.05	250.00	1,500.00
521-4940-4942-53-1200	Utilities/Energy	577.49	723.63	1,000.00	.00	.00	.00
521-4940-4942-53-1270	Energy - Gasoline	3,376.48	2,204.41	2,000.00	1,821.10	2,200.00	2,000.00



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund 521 - Utility Fund							
EXPENSE							
Department 4940 - General Utilities							
Cost Center 4942 - Utilities Engineering and Supervision							
Supplies							
521-4940-4942-53-1401	Dues, Publications, Subscript	1,055.21	691.85	4,600.00	5,346.81	5,000.00	5,000.00
	Supplies Totals	\$5,702.66	\$6,264.00	\$9,250.00	\$8,033.37	\$8,200.00	\$8,500.00
Capital Outlays							
521-4940-4942-54-2100	Machinery and Equipment	.00	.00	.00	.00	.00	13,000.00
	Capital Outlays Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,000.00
Cost Center 4942 - Utilities Engineering and Supervision Totals		\$419,814.93	\$441,620.44	\$451,798.00	\$368,927.90	\$390,004.00	\$127,541.00
Cost Center 4943 - Utilities Services							
Personnel Services & Employee Benefits							
521-4940-4943-51-1100	Regular Salaries and Wages	411,941.40	431,892.30	446,496.00	417,766.28	450,335.00	461,594.00
521-4940-4943-51-1101	Call Pay	7,217.73	7,354.18	7,500.00	7,594.09	8,373.00	8,700.00
521-4940-4943-51-1300	Overtime Wages	20,543.01	28,561.40	25,000.00	32,446.33	36,194.00	37,100.00
521-4940-4943-51-2100	Group Insurance	117,000.00	129,999.96	117,000.00	107,250.00	117,000.00	117,000.00
521-4940-4943-51-2200	FICA - City Share	30,747.32	33,400.94	34,168.00	32,978.37	37,860.00	38,800.00
521-4940-4943-51-2400	Retirement	53,739.51	57,879.48	50,728.00	46,500.63	50,728.00	55,484.00
521-4940-4943-51-2700	Workers Comp Claims	6,600.00	6,600.00	6,600.00	6,050.00	6,600.00	10,585.00
521-4940-4943-51-2901	Uniforms	1,308.37	2,770.52	1,400.00	1,260.55	1,300.00	1,400.00
521-4940-4943-51-2902	Travel and Training	269.79	75.67	500.00	10.28	12.00	500.00
	Personnel Services & Employee Benefits Totals	\$649,367.13	\$698,534.45	\$689,392.00	\$651,856.53	\$708,402.00	\$731,163.00
Purchased/Contracted Services							
521-4940-4943-52-2201	Vehicle Repair & Maintenance	15,052.68	17,864.15	15,000.00	13,252.52	15,000.00	17,000.00
521-4940-4943-52-2203	Radio Maintenance	.00	.00	.00	.00	.00	5,186.00
521-4940-4943-52-2526	IT Services	.00	.00	.00	.00	.00	28,115.00
521-4940-4943-52-3101	Gen Liability Claims/Contrib	.00	.00	.00	.00	.00	30,973.00
521-4940-4943-52-3107	Auto Liability Claims	4,899.96	4,899.96	4,900.00	4,491.63	4,900.00	.00
521-4940-4943-52-3999	Other Contractual Services	73,754.89	92,356.30	98,560.00	120,976.57	140,000.00	140,000.00
	Purchased/Contracted Services Totals	\$93,707.53	\$115,120.41	\$118,460.00	\$138,720.72	\$159,900.00	\$221,274.00
Supplies							
521-4940-4943-53-1101	General Office Supplies	26.63	75.46	200.00	877.81	1,100.00	1,100.00
521-4940-4943-53-1103	Materials	4,302.97	736.15	600.00	843.86	1,000.00	1,000.00
521-4940-4943-53-1270	Energy - Gasoline	24,619.84	21,034.99	22,000.00	16,693.97	20,000.00	22,000.00
521-4940-4943-53-1601	Small Tools and Equipment	.00	3,654.31	5,000.00	3,460.00	4,300.00	5,000.00
	Supplies Totals	\$28,949.44	\$25,500.91	\$27,800.00	\$21,875.64	\$26,400.00	\$29,100.00





G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund 521 - Utility Fund							
EXPENSE							
Department 4940 - General Utilities							
Cost Center 4943 - Utilities Services							
Capital Outlays							
521-4940-4943-54-2200	Motor Vehicles	24,041.00	26,041.00	.00	.00	.00	.00
	Capital Outlays Totals	\$24,041.00	\$26,041.00	\$0.00	\$0.00	\$0.00	\$0.00
Cost Center 4943 - Utilities Services Totals		\$796,065.10	\$865,196.77	\$835,652.00	\$812,452.89	\$894,702.00	\$981,537.00
Cost Center 4944 - Utilities Service Center							
Personnel Services & Employee Benefits							
521-4940-4944-51-1100	Regular Salaries and Wages	314,819.23	288,873.83	359,905.00	320,049.20	349,600.00	358,340.00
521-4940-4944-51-1300	Overtime Wages	14,099.64	38,874.32	45,000.00	24,445.93	28,000.00	35,000.00
521-4940-4944-51-2100	Group Insurance	91,000.04	65,000.04	91,000.00	83,416.63	91,000.00	91,000.00
521-4940-4944-51-2200	FICA - City Share	22,976.88	23,204.59	27,539.00	24,400.80	28,887.00	30,091.00
521-4940-4944-51-2400	Retirement	46,539.43	31,480.63	40,889.00	37,481.62	40,889.00	43,073.00
521-4940-4944-51-2700	Workers Comp Claims	1,400.04	1,400.04	1,400.00	1,283.37	1,400.00	4,116.00
521-4940-4944-51-2901	Uniforms	.00	299.91	350.00	1,694.69	1,700.00	1,500.00
521-4940-4944-51-2902	Travel and Training	48.01	180.22	200.00	1,637.49	2,000.00	2,000.00
	Personnel Services & Employee Benefits Totals	\$490,883.27	\$449,313.58	\$566,283.00	\$494,409.73	\$543,476.00	\$565,120.00
Purchased/Contracted Services							
521-4940-4944-52-2201	Vehicle Repair & Maintenance	29,510.68	49,956.61	30,000.00	25,280.04	25,500.00	25,000.00
521-4940-4944-52-2202	Building Repair & Maintenance	32,227.43	30,999.44	25,000.00	39,484.15	45,000.00	25,000.00
521-4940-4944-52-2203	Radio Maintenance	.00	314.00	.00	.00	.00	2,829.00
521-4940-4944-52-2205	Other Repair & Maintenance	480.00	360.00	500.00	360.00	540.00	600.00
521-4940-4944-52-2526	IT Services	.00	.00	.00	.00	.00	36,086.00
521-4940-4944-52-3101	Gen Liability Claims/Contrib	.00	.00	.00	.00	.00	12,045.00
521-4940-4944-52-3999	Other Contractual Services	42,823.57	44,014.52	67,139.00	70,381.62	70,500.00	50,000.00
	Purchased/Contracted Services Totals	\$105,041.68	\$125,644.57	\$122,639.00	\$135,505.81	\$141,540.00	\$151,560.00
Supplies							
521-4940-4944-53-1101	General Office Supplies	4,435.36	4,386.12	3,500.00	8,601.47	8,600.00	7,500.00
521-4940-4944-53-1103	Materials	26,128.90	26,567.63	20,000.00	39,676.20	40,000.00	32,000.00
521-4940-4944-53-1200	Utilities/Energy	27,433.95	39,262.44	32,000.00	31,892.83	32,000.00	41,136.00
521-4940-4944-53-1270	Energy - Gasoline	13,696.10	13,682.05	13,000.00	18,593.24	20,000.00	20,000.00
	Supplies Totals	\$71,694.31	\$83,898.24	\$68,500.00	\$98,763.74	\$100,600.00	\$100,636.00
Capital Outlays							
521-4940-4944-54-2100	Machinery and Equipment	249,033.00	.00	27,000.00	38,065.00	38,065.00	108,258.00
521-4940-4944-54-2101	Office Equipment	.00	5,899.00	.00	.00	.00	.00
521-4940-4944-54-2200	Motor Vehicles	.00	80,542.00	.00	.00	.00	.00
	Capital Outlays Totals	\$249,033.00	\$86,441.00	\$27,000.00	\$38,065.00	\$38,065.00	\$108,258.00



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund 521 - Utility Fund							
EXPENSE							
Department 4940 - General Utilities							
Cost Center 4944 - Utilities Service Center							
Debt Service							
521-4940-4944-58-1201	Leases - Principal	49,806.60	49,806.60	49,807.00	49,806.60	49,806.00	49,806.00
521-4940-4944-58-1202	Leases - Interest	(1,536.16)	5,177.57	10,617.00	3,398.96	4,753.00	4,967.00
	Debt Service Totals	\$48,270.44	\$54,984.17	\$60,424.00	\$53,205.56	\$54,559.00	\$54,773.00
Cost Center 4944 - Utilities Service Center Totals		\$964,922.70	\$800,281.56	\$844,846.00	\$819,949.84	\$878,240.00	\$980,347.00
Department 4940 - General Utilities Totals		\$3,327,297.54	\$3,267,781.20	\$3,258,134.00	\$3,000,628.17	\$3,295,329.00	\$3,353,709.00
Department 9100 - Transfers							
Interfund/Interdepartmental Charges							
521-9100-55-1104	Bank Service Fees	33,199.92	30,547.06	30,000.00	29,267.49	35,000.00	35,000.00
521-9100-55-1105	Bank Merchant Fees	168,427.96	219,701.09	220,000.00	166,796.69	168,000.00	220,000.00
521-9100-55-1106	ATM Expenses	.00	.00	.00	25.00	.00	.00
	Interfund/Interdepartmental Charges Totals	\$201,627.88	\$250,248.15	\$250,000.00	\$196,089.18	\$203,000.00	\$255,000.00
Department 9100 - Transfers Totals		\$201,627.88	\$250,248.15	\$250,000.00	\$196,089.18	\$203,000.00	\$255,000.00
Department 9200 - Contributions to Other Funds							
Other Financing Uses							
521-9200-61-1003	Transfer Out-Cap Improvement Fd	.00	.00	.00	.00	.00	177,320.00
	Other Financing Uses Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$177,320.00
Department 9200 - Contributions to Other Funds Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$177,320.00
EXPENSE TOTALS		\$4,813,411.25	\$4,980,681.78	\$4,998,205.00	\$6,527,703.71	\$9,556,948.00	\$6,770,349.00
Fund 521 - Utility Fund Totals							
REVENUE TOTALS		\$4,439,425.94	\$4,853,650.14	\$5,158,800.00	\$6,165,439.19	\$7,911,350.00	\$6,772,049.00
EXPENSE TOTALS		\$4,813,411.25	\$4,980,681.78	\$4,998,205.00	\$6,527,703.71	\$9,556,948.00	\$6,770,349.00
Fund 521 - Utility Fund Totals		(\$373,985.31)	(\$127,031.64)	\$160,595.00	(\$362,264.52)	(\$1,645,598.00)	\$1,700.00



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund 523 - Water & Sewer Fund							
REVENUE							
Charges For Services							
523-34-4211	Sale of Water	10,404,272.49	10,690,801.78	11,215,825.00	9,689,060.99	10,844,455.00	11,607,518.00
523-34-4212	Fire Services	72,826.43	74,946.58	75,000.00	70,437.53	75,000.00	75,000.00
523-34-4213	Water Connection Fees	324,624.86	1,662,485.41	1,000,000.00	1,323,724.27	1,300,000.00	750,000.00
523-34-4214	Allowances & Adjustments	(203,567.95)	(230,650.11)	(200,000.00)	(222,208.91)	(250,000.00)	(200,000.00)
523-34-4215	Miscellaneous	8,338.02	4,769.14	7,500.00	3,920.57	5,000.00	10,000.00
523-34-4216	Hydrant Rental-Troup County	14,052.48	17,817.28	18,000.00	17,022.72	18,500.00	18,500.00
523-34-4217	Penalties-Water	126,931.96	137,990.78	145,000.00	129,947.01	145,000.00	145,000.00
523-34-4218	District 1 Surcharge - Water	117,774.44	120,455.89	120,000.00	116,079.25	120,000.00	120,000.00
523-34-4255	Sewer Service Charge	6,527,860.02	7,430,820.49	6,868,711.00	6,639,607.52	7,200,000.00	7,053,557.00
523-34-4256	Sewer Connection Fees	775,120.75	1,969,603.03	1,500,000.00	837,595.67	1,200,000.00	800,000.00
523-34-4257	Allowances & Adjustments	(161,266.55)	(197,396.70)	(150,000.00)	(156,687.21)	(170,000.00)	(150,000.00)
523-34-4258	Miscellaneous	2,769.05	3,241.56	3,700.00	55,591.86	56,000.00	4,000.00
523-34-4259	Wastewater Trmt Permits/Fees	213,786.50	215,870.00	205,000.00	261,060.00	270,000.00	210,000.00
523-34-4260	Penalties-Sewer	65,517.49	88,002.66	91,000.00	81,869.80	91,000.00	91,000.00
523-34-4262	District 1 Surcharge - Sewer	93,331.93	141,131.63	150,000.00	124,752.91	120,000.00	120,000.00
523-34-6003	Administrative/Connection Fees	32,750.00	25,910.00	30,000.00	28,710.00	30,400.00	30,500.00
523-34-6004	Other Miscellaneous Income	26,931.07	26,548.19	27,500.00	42,251.04	44,000.00	45,000.00
523-34-6005	Check Read	840.00	1,020.00	1,000.00	670.00	1,000.00	1,000.00
523-34-6006	Meter Test	175.00	.00	.00	.00	.00	.00
523-34-6011	Elderly Discounts-Water	(14,783.87)	(14,802.96)	(15,000.00)	(13,876.96)	(15,000.00)	(15,000.00)
523-34-6016	Water Bad Debt	(14,685.67)	11,146.03	(10,000.00)	(52,919.34)	(53,000.00)	(40,000.00)
523-34-6017	Sewer Bad Debt	(10,707.37)	(7,336.52)	(9,500.00)	(20,785.52)	(20,000.00)	(20,000.00)
Charges For Services Totals		\$18,402,891.08	\$22,172,374.16	\$21,073,736.00	\$18,955,823.20	\$21,012,355.00	\$20,656,075.00
Investment Income							
523-36-1002	Interest on Invested Funds	191,400.00	196,791.64	200,000.00	215,797.26	235,000.00	235,000.00
Investment Income Totals		\$191,400.00	\$196,791.64	\$200,000.00	\$215,797.26	\$235,000.00	\$235,000.00
Contributions and Donations							
523-38-2219	Contributions - Round Up Program	11,734.56	11,371.91	11,190.00	10,913.12	11,190.00	11,190.00
Contributions and Donations Totals		\$11,734.56	\$11,371.91	\$11,190.00	\$10,913.12	\$11,190.00	\$11,190.00
Miscellaneous Revenue							
523-38-9008	Other Miscellaneous Revenue	18,158.75	3,901.00	5,200.00	490.00	1,000.00	1,000.00
Miscellaneous Revenue Totals		\$18,158.75	\$3,901.00	\$5,200.00	\$490.00	\$1,000.00	\$1,000.00
Other Financing Sources							
523-38-1050	Proceeds from Capital Lease	138,620.00	.00	.00	481,756.64	481,756.00	.00
523-39-2101	Sale of Surplus Equipment	(5,475.80)	7,969.55	.00	2,978.25	2,978.00	.00
Other Financing Sources Totals		\$133,144.20	\$7,969.55	\$0.00	\$484,734.89	\$484,734.00	\$0.00
REVENUE TOTALS		\$18,757,328.59	\$22,392,408.26	\$21,290,126.00	\$19,667,758.47	\$21,744,279.00	\$20,903,265.00



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund 523 - Water & Sewer Fund							
EXPENSE							
Department 4300 - Sewer System							
Cost Center 4320 - Sewer Collection							
Personnel Services & Employee Benefits							
523-4300-4320-51-1100	Regular Salaries and Wages	534,552.51	558,939.45	594,231.00	543,963.93	590,656.00	605,420.00
523-4300-4320-51-1101	Call Pay	6,549.12	6,519.48	6,700.00	6,407.52	6,960.00	7,000.00
523-4300-4320-51-1300	Overtime Wages	21,791.26	22,719.89	20,000.00	24,315.92	26,023.00	25,000.00
523-4300-4320-51-2100	Group Insurance	147,205.00	156,000.12	156,000.00	143,000.00	156,000.00	156,000.00
523-4300-4320-51-2200	FICA - City Share	38,732.43	40,731.85	45,470.00	40,074.38	47,709.00	48,763.00
523-4300-4320-51-2400	Retirement	64,577.98	67,524.03	67,509.00	61,883.25	67,509.00	72,772.00
523-4300-4320-51-2700	Workers Comp Claims	24,000.00	24,000.00	24,000.00	22,000.00	24,000.00	7,057.00
523-4300-4320-51-2901	Uniforms	2,849.13	3,018.04	3,250.00	2,643.38	3,250.00	3,500.00
523-4300-4320-51-2902	Travel and Training	2,834.92	2,737.28	4,000.00	499.37	4,000.00	4,000.00
Personnel Services & Employee Benefits Totals		\$843,092.35	\$882,190.14	\$921,160.00	\$844,787.75	\$926,107.00	\$929,512.00
Purchased/Contracted Services							
523-4300-4320-52-1203	Prof Services - Engineering	4,400.00	17,843.50	40,000.00	.00	.00	40,000.00
523-4300-4320-52-2201	Vehicle Repair & Maintenance	70,500.66	66,967.79	40,000.00	91,253.14	92,000.00	70,000.00
523-4300-4320-52-2202	Building Repair & Maintenance	5,172.46	227.59	10,000.00	3,465.67	5,000.00	10,000.00
523-4300-4320-52-2203	Radio Maintenance	.00	.00	.00	.00	.00	1,886.00
523-4300-4320-52-2207	Landfill Tipping Fees	2,571.77	2,134.33	2,500.00	.00	.00	.00
523-4300-4320-52-2320	Equipment Rental	.00	2,770.95	.00	.00	.00	.00
523-4300-4320-52-2526	IT Services	.00	.00	.00	.00	.00	35,144.00
523-4300-4320-52-3101	Gen Liability Claims/Contrib	20,300.04	20,300.04	20,300.00	18,608.37	20,300.00	34,969.00
523-4300-4320-52-3107	Auto Liability Claims	6,099.96	6,099.96	6,100.00	5,591.63	6,100.00	.00
523-4300-4320-52-3999	Other Contractual Services	101,864.17	96,009.25	250,000.00	86,972.50	180,000.00	250,000.00
Purchased/Contracted Services Totals		\$210,909.06	\$212,353.41	\$368,900.00	\$205,891.31	\$303,400.00	\$441,999.00
Supplies							
523-4300-4320-53-1101	General Office Supplies	978.08	623.66	1,000.00	475.76	1,000.00	2,250.00
523-4300-4320-53-1103	Materials	53,794.53	74,141.22	80,000.00	114,998.52	120,000.00	100,000.00
523-4300-4320-53-1200	Utilities/Energy	23,452.27	29,675.40	31,500.00	27,320.87	31,500.00	31,500.00
523-4300-4320-53-1270	Energy - Gasoline	51,304.03	50,691.93	50,000.00	41,044.72	45,000.00	45,000.00
523-4300-4320-53-1401	Dues, Publications, Subscript	.00	.00	.00	1,655.80	1,656.00	1,656.00
523-4300-4320-53-1601	Small Tools and Equipment	9,208.67	12,564.40	15,000.00	9,257.90	10,000.00	15,000.00
Supplies Totals		\$138,737.58	\$167,696.61	\$177,500.00	\$194,753.57	\$209,156.00	\$195,406.00
Cost Center 4320 - Sewer Collection Totals		\$1,192,738.99	\$1,262,240.16	\$1,467,560.00	\$1,245,432.63	\$1,438,663.00	\$1,566,917.00
Cost Center 4330 - Sewage Pumping and Treatment							
Personnel Services & Employee Benefits							
523-4300-4330-51-1100	Regular Salaries and Wages	932,330.12	940,020.41	1,024,619.00	919,511.86	1,003,528.00	1,028,616.00
523-4300-4330-51-1101	Call Pay	8,348.46	8,457.54	8,500.00	7,788.90	8,440.00	8,500.00
523-4300-4330-51-1300	Overtime Wages	67,897.54	139,775.07	60,000.00	134,278.56	142,538.00	100,000.00



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund 523 - Water & Sewer Fund							
EXPENSE							
Department 4300 - Sewer System							
Cost Center 4330 - Sewage Pumping and Treatment							
Personnel Services & Employee Benefits							
523-4300-4330-51-2100	Group Insurance	247,000.04	234,000.00	234,000.00	214,500.00	234,000.00	234,000.00
523-4300-4330-51-2200	FICA - City Share	70,974.15	77,296.06	78,400.00	75,690.01	88,320.00	86,989.00
523-4300-4330-51-2400	Retirement	128,413.81	117,798.62	116,405.00	106,704.62	116,405.00	123,640.00
523-4300-4330-51-2700	Workers Comp Claims	18,000.00	18,000.00	18,000.00	16,500.00	18,000.00	10,585.00
523-4300-4330-51-2901	Uniforms	3,774.00	5,136.87	5,000.00	3,169.52	5,000.00	5,000.00
523-4300-4330-51-2902	Travel and Training	6,297.24	10,632.36	10,000.00	4,909.03	10,000.00	10,000.00
Personnel Services & Employee Benefits Totals		\$1,483,035.36	\$1,551,116.93	\$1,554,924.00	\$1,483,052.50	\$1,626,231.00	\$1,607,330.00
Purchased/Contracted Services							
523-4300-4330-52-2201	Vehicle Repair & Maintenance	16,644.44	53,373.79	30,000.00	24,578.20	30,000.00	30,000.00
523-4300-4330-52-2202	Building Repair & Maintenance	63,085.00	24,982.57	50,000.00	44,432.71	54,000.00	60,000.00
523-4300-4330-52-2205	Other Repair & Maintenance	116,012.24	113,366.79	150,000.00	351,176.42	375,000.00	400,000.00
523-4300-4330-52-2207	Landfill Tipping Fees	192,780.76	209,729.84	160,000.00	163,624.54	180,000.00	160,000.00
523-4300-4330-52-2526	IT Services	.00	.00	.00	.00	.00	98,404.00
523-4300-4330-52-3101	Gen Liability Claims/Contrib	20,300.04	20,300.04	20,300.00	18,608.37	20,300.00	52,454.00
523-4300-4330-52-3107	Auto Liability Claims	3,600.00	3,600.00	3,600.00	3,300.00	3,600.00	.00
523-4300-4330-52-3999	Other Contractual Services	84,887.34	85,197.15	70,000.00	136,743.87	137,000.00	110,000.00
Purchased/Contracted Services Totals		\$497,309.82	\$510,550.18	\$483,900.00	\$742,464.11	\$799,900.00	\$910,858.00
Supplies							
523-4300-4330-53-1101	General Office Supplies	3,704.26	4,411.10	6,000.00	9,708.66	10,000.00	6,000.00
523-4300-4330-53-1103	Materials	406,717.53	628,580.98	550,000.00	544,415.55	565,000.00	250,000.00
523-4300-4330-53-1110	Chemicals	.00	.00	.00	.00	.00	310,000.00
523-4300-4330-53-1200	Utilities/Energy	818,755.24	878,923.32	850,000.00	807,898.83	850,000.00	827,084.00
523-4300-4330-53-1270	Energy - Gasoline	28,544.54	23,094.65	25,000.00	29,064.19	30,000.00	30,000.00
523-4300-4330-53-1401	Dues, Publications, Subscript	238.00	287.00	300.00	238.00	300.00	300.00
523-4300-4330-53-1601	Small Tools and Equipment	6,475.79	6,517.08	8,500.00	9,054.00	9,000.00	10,000.00
Supplies Totals		\$1,264,435.36	\$1,541,814.13	\$1,439,800.00	\$1,400,379.23	\$1,464,300.00	\$1,433,384.00
Cost Center 4330 - Sewage Pumping and Treatment Totals		\$3,244,780.54	\$3,603,481.24	\$3,478,624.00	\$3,625,895.84	\$3,890,431.00	\$3,951,572.00
Cost Center 4340 - Water Pollution Control Laboratory							
Personnel Services & Employee Benefits							
523-4300-4340-51-1100	Regular Salaries and Wages	100,391.66	105,449.84	110,673.00	101,902.40	110,622.00	113,388.00
523-4300-4340-51-1300	Overtime Wages	1,769.76	1,119.57	1,000.00	1,032.75	2,000.00	2,000.00
523-4300-4340-51-2100	Group Insurance	25,999.96	26,000.04	26,000.00	23,833.37	26,000.00	26,000.00
523-4300-4340-51-2200	FICA - City Share	7,343.92	7,636.39	8,468.00	7,389.63	8,621.00	8,827.00
523-4300-4340-51-2400	Retirement	13,098.52	12,486.09	12,573.00	11,525.25	12,573.00	13,630.00
523-4300-4340-51-2700	Workers Comp Claims	1,800.00	1,800.00	1,800.00	1,650.00	1,800.00	588.00



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund 523 - Water & Sewer Fund							
EXPENSE							
Department 4300 - Sewer System							
Cost Center 4340 - Water Pollution Control Laboratory							
Personnel Services & Employee Benefits							
523-4300-4340-51-2901	Uniforms	230.59	162.25	500.00	282.50	500.00	500.00
523-4300-4340-51-2902	Travel and Training	1,865.03	2,680.75	3,500.00	1,742.94	3,500.00	3,500.00
Personnel Services & Employee Benefits Totals		\$152,499.44	\$157,334.93	\$164,514.00	\$149,358.84	\$165,616.00	\$168,433.00
Purchased/Contracted Services							
523-4300-4340-52-2201	Vehicle Repair & Maintenance	345.83	5,679.67	2,500.00	4,584.76	5,000.00	2,500.00
523-4300-4340-52-2205	Other Repair & Maintenance	528.59	6,028.30	5,000.00	34,775.25	7,000.00	5,000.00
523-4300-4340-52-3101	Gen Liability Claims/Contrib	.00	.00	.00	.00	.00	2,914.00
523-4300-4340-52-3107	Auto Liability Claims	699.96	699.96	700.00	641.63	700.00	.00
523-4300-4340-52-3999	Other Contractual Services	12,990.02	26,885.38	40,000.00	12,061.17	52,000.00	35,000.00
Purchased/Contracted Services Totals		\$14,564.40	\$39,293.31	\$48,200.00	\$52,062.81	\$64,700.00	\$45,414.00
Supplies							
523-4300-4340-53-1101	General Office Supplies	574.81	14.04	500.00	667.91	900.00	1,000.00
523-4300-4340-53-1103	Materials	40,811.98	33,441.97	35,000.00	33,111.50	33,000.00	25,000.00
523-4300-4340-53-1270	Energy - Gasoline	2,512.38	2,872.29	2,500.00	2,192.06	2,500.00	2,500.00
523-4300-4340-53-1401	Dues, Publications, Subscript	.00	359.74	.00	.00	.00	.00
523-4300-4340-53-1601	Small Tools and Equipment	2,015.75	11,117.86	5,000.00	11,179.00	15,000.00	15,000.00
Supplies Totals		\$45,914.92	\$47,805.90	\$43,000.00	\$47,150.47	\$51,400.00	\$43,500.00
Cost Center 4340 - Water Pollution Control Laboratory Totals		\$212,978.76	\$244,434.14	\$255,714.00	\$248,572.12	\$281,716.00	\$257,347.00
Department 4300 - Sewer System Totals		\$4,650,498.29	\$5,110,155.54	\$5,201,898.00	\$5,119,900.59	\$5,610,810.00	\$5,775,836.00
Department 4350 - Sewer Collection Construction							
Purchased/Contracted Services							
523-4350-52-1650	Repairs to Pavement	13,118.97	.00	.00	.00	.00	.00
Purchased/Contracted Services Totals		\$13,118.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlays							
523-4350-54-1407	System Additions	67,497.91	231,354.11	90,000.00	32,220.00	155,000.00	18,000.00
523-4350-54-2100	Machinery and Equipment	76,795.14	.00	50,000.00	481,756.64	532,000.00	200,000.00
523-4350-54-2200	Motor Vehicles	46,904.00	.00	150,000.00	148,262.00	148,262.00	.00
Capital Outlays Totals		\$191,197.05	\$231,354.11	\$290,000.00	\$662,238.64	\$835,262.00	\$218,000.00
Debt Service							
523-4350-58-1201	Leases - Principal	.00	.00	.00	.00	.00	120,439.00
523-4350-58-1202	Leases - Interest	.00	.00	.00	.00	4,322.00	28,027.00
Debt Service Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$4,322.00	\$148,466.00
Department 4350 - Sewer Collection Construction Totals		\$204,316.02	\$231,354.11	\$290,000.00	\$662,238.64	\$839,584.00	\$366,466.00



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund 523 - Water & Sewer Fund							
EXPENSE							
Department 4360 - WPC Plant Construction							
Capital Outlays							
523-4360-54-2100	Machinery and Equipment	.00	83,346.10	224,000.00	47,502.00	200,000.00	185,000.00
523-4360-54-2200	Motor Vehicles	35,223.00	.00	.00	.00	.00	.00
	<i>Capital Outlays Totals</i>	\$35,223.00	\$83,346.10	\$224,000.00	\$47,502.00	\$200,000.00	\$185,000.00
Debt Service							
523-4360-58-1116	Principal-GEFA CW13004 Yellow Jacket Pump Station	265,894.06	269,640.57	273,440.00	250,506.78	273,440.00	277,293.00
523-4360-58-1117	Principal-GEFA CW13003 Long Cane Pump Station	406,104.94	411,827.02	417,630.00	382,603.64	417,630.00	423,514.00
523-4360-58-2116	Interest-GEFA CW13004 Yellow Jacket Pump Station	56,968.46	53,221.95	49,423.00	45,450.53	49,423.00	45,570.00
523-4360-58-2117	Interest-GEFA CW13003 Long Cane Pump Station	89,314.22	83,592.14	77,789.00	71,530.59	77,789.00	71,905.00
	<i>Debt Service Totals</i>	\$818,281.68	\$818,281.68	\$818,282.00	\$750,091.54	\$818,282.00	\$818,282.00
Department 4360 - WPC Plant Construction Totals		\$853,504.68	\$901,627.78	\$1,042,282.00	\$797,593.54	\$1,018,282.00	\$1,003,282.00
Department 4400 - Water System							
Cost Center 4430 - Water Pumping and Purification							
Personnel Services & Employee Benefits							
523-4400-4430-51-1100	Regular Salaries and Wages	718,797.85	751,012.76	774,041.00	707,998.02	760,000.00	816,959.00
523-4400-4430-51-1300	Overtime Wages	90,957.94	87,326.42	80,000.00	92,519.50	99,560.00	80,000.00
523-4400-4430-51-2100	Group Insurance	169,000.04	168,999.96	169,000.00	154,916.63	169,000.00	169,000.00
523-4400-4430-51-2200	FICA - City Share	56,967.85	58,987.96	59,228.00	56,954.43	65,747.00	68,617.00
523-4400-4430-51-2400	Retirement	93,181.74	88,995.20	87,935.00	80,607.12	87,935.00	98,198.00
523-4400-4430-51-2700	Workers Comp Claims	13,200.00	13,200.00	13,200.00	12,100.00	13,200.00	7,645.00
523-4400-4430-51-2901	Uniforms	2,212.16	2,253.21	3,500.00	2,882.80	3,500.00	3,500.00
523-4400-4430-51-2902	Travel and Training	5,355.73	10,113.47	11,200.00	4,205.17	10,000.00	11,200.00
	<i>Personnel Services &amp; Employee Benefits Totals</i>	\$1,149,673.31	\$1,180,888.98	\$1,198,104.00	\$1,112,183.67	\$1,208,942.00	\$1,255,119.00
Purchased/Contracted Services							
523-4400-4430-52-1203	Prof Services - Engineering	.00	.00	.00	.00	10,000.00	109,000.00
523-4400-4430-52-2201	Vehicle Repair & Maintenance	4,752.65	2,748.82	4,500.00	3,441.54	4,500.00	4,500.00
523-4400-4430-52-2203	Radio Maintenance	.00	.00	.00	.00	.00	471.00
523-4400-4430-52-2205	Other Repair & Maintenance	82,989.78	195,880.82	70,000.00	61,908.80	70,000.00	70,000.00
523-4400-4430-52-2526	IT Services	.00	.00	.00	.00	.00	7,029.00
523-4400-4430-52-3101	Gen Liability Claims/Contrib	18,000.00	18,000.00	18,000.00	16,500.00	18,000.00	37,883.00
523-4400-4430-52-3107	Auto Liability Claims	900.00	900.00	900.00	825.00	900.00	.00
523-4400-4430-52-3108	Insurance - Other	699.96	699.96	700.00	641.63	700.00	.00
523-4400-4430-52-3999	Other Contractual Services	80,791.49	80,837.42	80,000.00	74,724.48	89,000.00	85,000.00
	<i>Purchased/Contracted Services Totals</i>	\$188,133.88	\$299,067.02	\$174,100.00	\$158,041.45	\$193,100.00	\$313,883.00



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund 523 - Water & Sewer Fund							
EXPENSE							
Department 4400 - Water System							
Cost Center 4430 - Water Pumping and Purification							
Supplies							
523-4400-4430-53-1101	General Office Supplies	6,776.35	6,813.96	9,000.00	9,828.72	10,000.00	9,000.00
523-4400-4430-53-1103	Materials	577,005.49	776,340.21	750,000.00	739,650.11	875,000.00	810,000.00
523-4400-4430-53-1110	Chemicals	.00	.00	.00	.00	.00	70,000.00
523-4400-4430-53-1200	Utilities/Energy	491,528.43	571,899.62	578,000.00	503,013.92	550,000.00	550,000.00
523-4400-4430-53-1270	Energy - Gasoline	1,972.13	1,476.12	2,000.00	1,224.83	2,000.00	2,000.00
523-4400-4430-53-1401	Dues, Publications, Subscript	1,473.00	1,543.00	1,400.00	646.00	1,400.00	1,400.00
523-4400-4430-53-1601	Small Tools and Equipment	1,147.53	1,188.72	2,800.00	2,715.02	2,800.00	2,800.00
	Supplies Totals	\$1,079,902.93	\$1,359,261.63	\$1,343,200.00	\$1,257,078.60	\$1,441,200.00	\$1,445,200.00
Capital Outlays							
523-4400-4430-54-1405	River Pumping Station	.00	10,294.42	25,000.00	.00	.00	25,000.00
523-4400-4430-54-2100	Machinery and Equipment	5,387.80	.00	.00	.00	.00	.00
	Capital Outlays Totals	\$5,387.80	\$10,294.42	\$25,000.00	\$0.00	\$0.00	\$25,000.00
Cost Center 4430 - Water Pumping and Purification	Totals	\$2,423,097.92	\$2,849,512.05	\$2,740,404.00	\$2,527,303.72	\$2,843,242.00	\$3,039,202.00
Cost Center 4440 - Water Distribution							
Personnel Services & Employee Benefits							
523-4400-4440-51-1100	Regular Salaries and Wages	829,478.44	860,705.12	922,100.00	857,405.97	933,630.00	956,970.00
523-4400-4440-51-1101	Call Pay	6,915.48	6,426.54	7,000.00	7,171.87	7,800.00	8,000.00
523-4400-4440-51-1300	Overtime Wages	110,143.84	110,295.43	110,000.00	114,474.44	116,375.00	120,000.00
523-4400-4440-51-2100	Group Insurance	220,999.96	186,999.96	234,000.00	214,500.00	234,000.00	234,000.00
523-4400-4440-51-2200	FICA - City Share	67,253.55	69,503.39	69,494.00	69,935.01	80,923.00	83,000.00
523-4400-4440-51-2400	Retirement	113,625.45	108,143.73	103,174.00	94,576.13	103,174.00	115,028.00
523-4400-4440-51-2700	Workers Comp Claims	8,400.00	8,400.00	8,400.00	7,700.00	8,400.00	10,585.00
523-4400-4440-51-2901	Uniforms	5,407.47	4,617.26	7,000.00	4,508.76	7,000.00	7,000.00
523-4400-4440-51-2902	Travel and Training	5,590.32	4,965.67	7,000.00	4,027.71	7,000.00	7,000.00
	Personnel Services & Employee Benefits Totals	\$1,367,814.51	\$1,360,057.10	\$1,468,168.00	\$1,374,299.89	\$1,498,302.00	\$1,541,583.00
Purchased/Contracted Services							
523-4400-4440-52-2201	Vehicle Repair & Maintenance	109,434.71	132,902.19	80,000.00	98,771.15	100,000.00	90,000.00
523-4400-4440-52-2203	Radio Maintenance	.00	.00	.00	.00	.00	4,715.00
523-4400-4440-52-2213	Meters & Accessories Expense	271,742.46	921,071.26	500,000.00	1,163,157.22	1,200,000.00	1,000,000.00
523-4400-4440-52-2526	IT Services	.00	.00	.00	.00	.00	84,346.00
523-4400-4440-52-3101	Gen Liability Claims/Contrib	18,000.00	18,000.00	18,000.00	16,500.00	18,000.00	52,454.00
523-4400-4440-52-3107	Auto Liability Claims	4,508.33	4,500.00	4,500.00	4,125.00	4,500.00	.00
523-4400-4440-52-3999	Other Contractual Services	55,206.99	71,691.77	80,000.00	71,644.84	90,000.00	90,000.00
	Purchased/Contracted Services Totals	\$458,892.49	\$1,148,165.22	\$682,500.00	\$1,354,198.21	\$1,412,500.00	\$1,321,515.00





G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund 523 - Water & Sewer Fund							
EXPENSE							
Department 4400 - Water System							
Cost Center 4440 - Water Distribution							
Supplies							
523-4400-4440-53-1101	General Office Supplies	1,368.97	1,088.94	1,500.00	1,563.05	1,800.00	2,000.00
523-4400-4440-53-1103	Materials	54,905.98	508,547.60	500,000.00	360,019.44	400,000.00	400,000.00
523-4400-4440-53-1200	Utilities/Energy	10,991.83	9,541.19	6,000.00	7,105.61	7,800.00	8,000.00
523-4400-4440-53-1270	Energy - Gasoline	77,726.90	77,881.92	80,000.00	64,479.68	66,000.00	70,000.00
523-4400-4440-53-1401	Dues, Publications, Subscript	500.00	.00	.00	1,655.80	1,655.00	1,655.00
523-4400-4440-53-1601	Small Tools and Equipment	13,251.31	13,897.67	14,000.00	15,229.71	15,300.00	14,000.00
	Supplies Totals	\$158,744.99	\$610,957.32	\$601,500.00	\$450,053.29	\$492,555.00	\$495,655.00
Cost Center 4440 - Water Distribution Totals		\$1,985,451.99	\$3,119,179.64	\$2,752,168.00	\$3,178,551.39	\$3,403,357.00	\$3,358,753.00
Department 4400 - Water System Totals		\$4,408,549.91	\$5,968,691.69	\$5,492,572.00	\$5,705,855.11	\$6,246,599.00	\$6,397,955.00
Department 4450 - Water System Construction							
Purchased/Contracted Services							
523-4450-52-1650	Repairs to Pavement	.00	6,221.50	.00	.00	.00	.00
523-4450-52-2205	Other Repair & Maintenance	520,839.07	12,699.51	.00	(167.00)	.00	.00
	Purchased/Contracted Services Totals	\$520,839.07	\$18,921.01	\$0.00	(\$167.00)	\$0.00	\$0.00
Capital Outlays							
523-4450-54-1407	System Additions	.00	703,435.84	400,000.00	390,305.84	390,305.00	.00
523-4450-54-1409	Water Plant Improvements	19,850.00	35,199.87	.00	133,647.00	134,000.00	25,000.00
523-4450-54-1430	Distribution System Improvements	.00	74,702.82	.00	20,915.00	20,915.00	.00
523-4450-54-1463	Construction Materials	17,880.00	10,462.00	250,000.00	22,324.71	14,862.00	30,000.00
523-4450-54-1465	Meters and Accessories	7,540.00	.00	.00	.00	.00	.00
523-4450-54-2100	Machinery and Equipment	154,620.00	.00	55,000.00	98,417.33	98,417.00	90,000.00
523-4450-54-2200	Motor Vehicles	104,760.00	43,133.00	95,000.00	56,346.00	56,346.00	75,000.00
	Capital Outlays Totals	\$304,650.00	\$866,933.53	\$800,000.00	\$721,955.88	\$714,845.00	\$220,000.00
Debt Service							
523-4450-58-1201	Leases - Principal	.00	27,724.00	27,724.00	27,724.00	27,724.00	27,724.00
523-4450-58-1202	Leases - Interest	388.20	3,815.99	7,880.00	2,814.70	3,928.00	4,608.00
	Debt Service Totals	\$388.20	\$31,539.99	\$35,604.00	\$30,538.70	\$31,652.00	\$32,332.00
Department 4450 - Water System Construction Totals		\$825,877.27	\$917,394.53	\$835,604.00	\$752,327.58	\$746,497.00	\$252,332.00
Department 9100 - Transfers							
Other Financing Uses							
523-9100-61-1006	Transfer Out-Water/Sewer Skg Fd	1,404,962.00	2,050,684.00	1,675,000.00	1,675,000.00	1,675,000.00	1,649,225.00
	Other Financing Uses Totals	\$1,404,962.00	\$2,050,684.00	\$1,675,000.00	\$1,675,000.00	\$1,675,000.00	\$1,649,225.00
Department 9100 - Transfers Totals		\$1,404,962.00	\$2,050,684.00	\$1,675,000.00	\$1,675,000.00	\$1,675,000.00	\$1,649,225.00



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund	<b>523 - Water &amp; Sewer Fund</b>						
	<b>EXPENSE</b>						
Department	<b>9200 - Contributions to Other Funds</b>						
Other Costs							
523-9200-57-2101	Round Up Exp - LaGrange Pers Aid	5,867.26	6,145.68	5,595.00	5,456.55	5,595.00	5,595.00
	<i>Other Costs Totals</i>	\$5,867.26	\$6,145.68	\$5,595.00	\$5,456.55	\$5,595.00	\$5,595.00
	<i>Other Financing Uses</i>						
523-9200-61-1001	Transfer Out-General Fund	3,700,000.00	3,800,000.00	3,800,000.00	3,483,333.37	3,800,000.00	3,109,083.00
523-9200-61-1005	Transfer Out-Utility Fund	2,136,900.00	2,600,000.00	2,600,000.00	2,383,333.37	2,600,000.00	1,747,550.00
523-9200-61-1006	Transfer Out-Water/Sewer Skg Fd	.00	.00	.00	.00	.00	418,300.00
523-9200-61-1017	Transfer out -Ridley Off Park Bo	209,000.00	209,000.00	209,000.00	209,000.00	209,000.00	145,358.00
	<i>Other Financing Uses Totals</i>	\$6,045,900.00	\$6,609,000.00	\$6,609,000.00	\$6,075,666.74	\$6,609,000.00	\$5,420,291.00
Department	<b>9200 - Contributions to Other Funds</b>	\$6,051,767.26	\$6,615,145.68	\$6,614,595.00	\$6,081,123.29	\$6,614,595.00	\$5,425,886.00
	Totals						
	<b>EXPENSE TOTALS</b>	\$18,399,475.43	\$21,795,053.33	\$21,151,951.00	\$20,794,038.75	\$22,751,367.00	\$20,870,982.00
Fund	<b>523 - Water &amp; Sewer Fund Totals</b>						
	<b>REVENUE TOTALS</b>	\$18,757,328.59	\$22,392,408.26	\$21,290,126.00	\$19,667,758.47	\$21,744,279.00	\$20,903,265.00
	<b>EXPENSE TOTALS</b>	\$18,399,475.43	\$21,795,053.33	\$21,151,951.00	\$20,794,038.75	\$22,751,367.00	\$20,870,982.00
Fund	<b>523 - Water &amp; Sewer Fund Totals</b>	\$357,853.16	\$597,354.93	\$138,175.00	(\$1,126,280.28)	(\$1,007,088.00)	\$32,283.00



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund 524 - Electric Fund							
REVENUE							
Charges For Services							
524-34-4131	Sale of Recyclables, Recycle Ctr	28,150.02	18,636.19	15,000.00	22,171.77	25,000.00	25,000.00
524-34-4311	Sale of Electricity	48,239,329.91	52,800,825.25	53,004,488.00	49,015,915.61	52,648,372.00	59,044,655.00
524-34-4312	Security Lights	1,437,329.61	1,418,378.81	1,500,000.00	1,327,058.77	1,530,000.00	1,862,000.00
524-34-4313	Connection Fees	122,375.00	2,375.00	2,500.00	110,200.00	111,000.00	50,000.00
524-34-4314	Pole Rental	198,796.16	205,278.95	205,278.00	208,429.83	208,429.00	208,429.00
524-34-4315	Allowances & Adjustments	(2,320.11)	(2,170.68)	(2,155.00)	(99,405.16)	(100,000.00)	(5,000.00)
524-34-4316	Miscellaneous	234,713.54	267,720.26	300,000.00	235,154.53	240,000.00	225,000.00
524-34-4317	Penalties-Electric	439,346.25	512,416.41	500,000.00	499,459.26	540,000.00	550,000.00
524-34-4318	Off System Electric Sales	623,035.46	3,827,299.08	3,500,000.00	1,035,977.47	1,200,000.00	3,600,000.00
524-34-6002	Vendor Compensation	10,158.73	11,024.89	11,300.00	10,845.45	12,000.00	12,000.00
524-34-6003	Administrative/Connection Fees	147,965.00	145,795.85	145,000.00	175,155.00	185,000.00	185,000.00
524-34-6004	Other Miscellaneous Income	6,960.84	9,701.44	9,000.00	10,562.59	10,300.00	10,300.00
524-34-6005	Check Read	1,390.00	1,762.81	2,000.00	2,120.00	2,200.00	2,200.00
524-34-6009	Elderly Discounts-Electricity	(105,782.55)	(106,293.90)	(108,000.00)	(100,030.63)	(108,000.00)	(110,000.00)
524-34-6014	Electric Bad Debt	(129,921.06)	(204,259.71)	(215,000.00)	(347,763.10)	(340,000.00)	(200,000.00)
	Charges For Services Totals	\$51,251,526.80	\$58,908,490.65	\$58,869,411.00	\$52,105,851.39	\$56,164,301.00	\$65,459,584.00
Investment Income							
524-36-1002	Interest on Invested Funds	248,950.62	307,265.18	275,000.00	426,970.64	450,000.00	400,000.00
	Investment Income Totals	\$248,950.62	\$307,265.18	\$275,000.00	\$426,970.64	\$450,000.00	\$400,000.00
Contributions and Donations							
524-38-2219	Contributions - Round Up Program	65,073.39	63,062.37	65,000.00	60,518.13	65,000.00	65,000.00
	Contributions and Donations Totals	\$65,073.39	\$63,062.37	\$65,000.00	\$60,518.13	\$65,000.00	\$65,000.00
Miscellaneous Revenue							
524-38-9008	Other Miscellaneous Revenue	476.85	350.00	.00	238.00	300.00	300.00
	Miscellaneous Revenue Totals	\$476.85	\$350.00	\$0.00	\$238.00	\$300.00	\$300.00
Other Financing Sources							
524-39-2101	Sale of Surplus Equipment	.00	.00	.00	950.00	.00	.00
	Other Financing Sources Totals	\$0.00	\$0.00	\$0.00	\$950.00	\$0.00	\$0.00
REVENUE TOTALS		\$51,566,027.66	\$59,279,168.20	\$59,209,411.00	\$52,594,528.16	\$56,679,601.00	\$65,924,884.00
EXPENSE							
Department 4600 - Electric System							
Personnel Services & Employee Benefits							
524-4600-51-1100	Regular Salaries and Wages	1,505,421.58	1,507,131.37	1,681,649.00	1,501,123.02	1,631,747.00	1,672,541.00
524-4600-51-1101	Call Pay	21,058.14	22,717.92	22,600.00	21,991.50	23,715.00	25,000.00
524-4600-51-1300	Overtime Wages	224,768.24	418,930.52	400,000.00	333,456.12	356,210.00	400,000.00
524-4600-51-2100	Group Insurance	289,030.94	298,999.92	298,999.00	274,082.49	298,999.00	299,000.00
524-4600-51-2200	FICA - City Share	125,719.35	140,345.01	128,646.00	133,687.46	153,893.00	160,462.00
524-4600-51-2400	Retirement	199,317.25	190,239.31	191,035.00	175,115.71	191,035.00	201,039.00



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund 524 - Electric Fund							
EXPENSE							
Department 4600 - Electric System							
Personnel Services & Employee Benefits							
524-4600-51-2700	Workers Comp Claims	17,000.03	17,000.04	17,023.00	15,604.38	17,023.00	27,051.00
524-4600-51-2901	Uniforms	11,905.99	28,267.05	30,000.00	19,258.03	30,000.00	30,000.00
524-4600-51-2902	Travel and Training	9,571.45	17,918.45	26,000.00	10,872.29	26,000.00	26,000.00
Personnel Services & Employee Benefits Totals		\$2,403,792.97	\$2,641,549.59	\$2,795,952.00	\$2,485,191.00	\$2,728,622.00	\$2,841,093.00
Purchased/Contracted Services							
524-4600-52-2201	Vehicle Repair & Maintenance	107,219.43	143,159.54	130,000.00	141,597.68	153,000.00	150,000.00
524-4600-52-2203	Radio Maintenance	.00	.00	.00	.00	.00	4,715.00
524-4600-52-2213	Meters & Accessories Expense	149,913.53	457,520.89	500,000.00	285,797.42	350,000.00	500,000.00
524-4600-52-2323	Street and Security Lights	131,362.49	270,464.25	350,000.00	217,554.59	300,000.00	200,000.00
524-4600-52-2526	IT Services	.00	.00	.00	.00	.00	56,231.00
524-4600-52-3101	Gen Liability Claims/Contrib	30,500.04	30,500.04	30,500.00	27,958.37	30,500.00	180,675.00
524-4600-52-3107	Auto Liability Claims	8,400.00	8,400.00	8,400.00	7,700.00	8,400.00	.00
524-4600-52-3999	Other Contractual Services	100,915.77	240,576.55	85,000.00	90,533.84	125,000.00	200,000.00
Purchased/Contracted Services Totals		\$528,311.26	\$1,150,621.27	\$1,103,900.00	\$771,141.90	\$966,900.00	\$1,291,621.00
Supplies							
524-4600-53-1101	General Office Supplies	268.38	454.14	300.00	313.30	500.00	500.00
524-4600-53-1103	Materials	43,486.44	718,491.81	500,000.00	943,518.48	1,150,000.00	800,000.00
524-4600-53-1200	Utilities/Energy	10,411.20	7,338.43	5,500.00	4,770.28	9,700.00	10,000.00
524-4600-53-1270	Energy - Gasoline	89,549.49	103,310.23	105,000.00	91,702.12	105,000.00	105,000.00
524-4600-53-1401	Dues, Publications, Subscript	446.33	685.50	600.00	5,538.43	2,500.00	2,500.00
524-4600-53-1530	Power Purchased	37,094,906.26	42,404,469.14	43,580,899.00	38,356,197.50	41,941,303.00	49,728,614.00
524-4600-53-1531	Electric Cities	191,967.76	208,822.83	200,000.00	200,364.50	200,000.00	200,000.00
524-4600-53-1601	Small Tools and Equipment	22,997.57	38,234.70	30,000.00	18,605.53	30,000.00	30,000.00
Supplies Totals		\$37,454,033.43	\$43,481,806.78	\$44,422,299.00	\$39,621,010.14	\$43,439,003.00	\$50,876,614.00
Department 4600 - Electric System Totals		\$40,386,137.66	\$47,273,977.64	\$48,322,151.00	\$42,877,343.04	\$47,134,525.00	\$55,009,328.00
Department 4650 - Electric System Construction							
Purchased/Contracted Services							
524-4650-52-2323	Street and Security Lights	801,687.72	.00	.00	.00	.00	.00
Purchased/Contracted Services Totals		\$801,687.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlays							
524-4650-54-1411	Transformers and Capacitors	34,737.17	11,400.12	350,000.00	34,919.37	150,000.00	350,000.00
524-4650-54-1463	Construction Materials	174,441.42	236,161.07	1,050,000.00	.00	.00	.00
524-4650-54-1465	Meters and Accessories	56,817.87	.00	.00	.00	.00	.00
524-4650-54-2100	Machinery and Equipment	41,000.00	.00	225,000.00	632,865.98	632,865.00	16,362.00
524-4650-54-2200	Motor Vehicles	181,686.00	.00	.00	.00	.00	87,000.00
Capital Outlays Totals		\$488,682.46	\$247,561.19	\$1,625,000.00	\$667,785.35	\$782,865.00	\$453,362.00



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund	<b>524 - Electric Fund</b>						
	<b>EXPENSE</b>						
Department	<b>4650 - Electric System Construction</b>						
Debt Service							
524-4650-58-1201	Leases - Principal	24,258.40	24,258.40	24,258.00	.00	.00	56,752.00
524-4650-58-1202	Leases - Interest	(328.61)	70.06	352.00	2,712.76	2,800.00	13,207.00
	<i>Debt Service Totals</i>	<u>\$23,929.79</u>	<u>\$24,328.46</u>	<u>\$24,610.00</u>	<u>\$2,712.76</u>	<u>\$2,800.00</u>	<u>\$69,959.00</u>
Department	<b>4650 - Electric System Construction Totals</b>	<u>\$1,314,299.97</u>	<u>\$271,889.65</u>	<u>\$1,649,610.00</u>	<u>\$670,498.11</u>	<u>\$785,665.00</u>	<u>\$523,321.00</u>
Department	<b>9200 - Contributions to Other Funds</b>						
Other Costs							
524-9200-57-2101	Round Up Exp - LaGrange Pers Aid	32,536.71	31,531.18	31,030.00	30,259.07	30,000.00	30,000.00
	<i>Other Costs Totals</i>	<u>\$32,536.71</u>	<u>\$31,531.18</u>	<u>\$31,030.00</u>	<u>\$30,259.07</u>	<u>\$30,000.00</u>	<u>\$30,000.00</u>
	<i>Other Financing Uses</i>						
524-9200-61-1001	Transfer Out-General Fund	6,000,000.03	8,000,000.00	8,300,000.00	7,608,333.37	8,300,000.00	9,025,170.00
524-9200-61-1003	Transfer Out-Cap Improvement Fd	255,000.00	.00	.00	.00	.00	.00
524-9200-61-1005	Transfer Out-Utility Fund	800,000.00	800,000.00	900,000.00	825,000.00	900,000.00	1,024,034.00
	<i>Other Financing Uses Totals</i>	<u>\$7,055,000.03</u>	<u>\$8,800,000.00</u>	<u>\$9,200,000.00</u>	<u>\$8,433,333.37</u>	<u>\$9,200,000.00</u>	<u>\$10,049,204.00</u>
Department	<b>9200 - Contributions to Other Funds Totals</b>	<u>\$7,087,536.74</u>	<u>\$8,831,531.18</u>	<u>\$9,231,030.00</u>	<u>\$8,463,592.44</u>	<u>\$9,230,000.00</u>	<u>\$10,079,204.00</u>
	<b>EXPENSE TOTALS</b>	<u>\$48,787,974.37</u>	<u>\$56,377,398.47</u>	<u>\$59,202,791.00</u>	<u>\$52,011,433.59</u>	<u>\$57,150,190.00</u>	<u>\$65,611,853.00</u>
Fund	<b>524 - Electric Fund Totals</b>						
	<b>REVENUE TOTALS</b>	<u>\$51,566,027.66</u>	<u>\$59,279,168.20</u>	<u>\$59,209,411.00</u>	<u>\$52,594,528.16</u>	<u>\$56,679,601.00</u>	<u>\$65,924,884.00</u>
	<b>EXPENSE TOTALS</b>	<u>\$48,787,974.37</u>	<u>\$56,377,398.47</u>	<u>\$59,202,791.00</u>	<u>\$52,011,433.59</u>	<u>\$57,150,190.00</u>	<u>\$65,611,853.00</u>
Fund	<b>524 - Electric Fund Totals</b>	<u>\$2,778,053.29</u>	<u>\$2,901,769.73</u>	<u>\$6,620.00</u>	<u>\$583,094.57</u>	<u>(\$470,589.00)</u>	<u>\$313,031.00</u>



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund 525 - Gas Fund							
REVENUE							
Charges For Services							
525-34-4411	Sale of Gas	18,373,845.50	20,541,153.63	16,886,401.00	16,894,133.57	17,676,622.00	14,377,184.00
525-34-4412	Connection Fees	39,600.00	.00	.00	163,100.00	165,000.00	.00
525-34-4413	Allowances & Adjustments	(2,913.67)	(10,553.09)	(10,000.00)	(6,016.77)	(6,500.00)	(5,000.00)
525-34-4414	Miscellaneous	14,601.56	10,828.45	10,500.00	7,366.43	7,500.00	10,000.00
525-34-4415	Gas Conversion	7,568.90	430.00	500.00	7,351.12	7,500.00	7,500.00
525-34-4416	Penalties-Gas	84,251.27	111,166.63	100,000.00	103,554.47	116,000.00	100,000.00
525-34-6002	Vendor Compensation	3,631.86	4,289.41	4,500.00	3,651.18	4,500.00	4,500.00
525-34-6003	Administrative/Connection Fees	10,075.00	7,610.00	8,000.00	7,570.00	8,500.00	8,000.00
525-34-6004	Other Miscellaneous Income	1,521.96	1,523.45	1,700.00	1,746.50	2,000.00	2,000.00
525-34-6005	Check Read	240.00	430.00	400.00	260.00	300.00	400.00
525-34-6010	Elderly Discounts-Gas	(45,758.51)	(45,584.13)	(47,000.00)	(42,336.55)	(45,500.00)	(47,000.00)
525-34-6015	Gas Bad Debt	(1,775.65)	(17,705.10)	(22,000.00)	(40,925.01)	(45,000.00)	(30,000.00)
	Charges For Services Totals	\$18,484,888.22	\$20,603,589.25	\$16,933,001.00	\$17,099,454.94	\$17,890,922.00	\$14,427,584.00
Investment Income							
525-36-1002	Interest on Invested Funds	70,351.98	72,159.49	75,000.00	78,903.27	85,000.00	80,000.00
	Investment Income Totals	\$70,351.98	\$72,159.49	\$75,000.00	\$78,903.27	\$85,000.00	\$80,000.00
Contributions and Donations							
525-38-2219	Contributions - Round Up Program	29,869.76	28,946.66	28,500.00	27,778.83	27,000.00	27,000.00
	Contributions and Donations Totals	\$29,869.76	\$28,946.66	\$28,500.00	\$27,778.83	\$27,000.00	\$27,000.00
Miscellaneous Revenue							
525-38-9008	Other Miscellaneous Revenue	1,335.00	70.00	.00	.00	.00	.00
	Miscellaneous Revenue Totals	\$1,335.00	\$70.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Financing Sources							
525-39-2101	Sale of Surplus Equipment	115.90	.00	.00	.00	.00	.00
	Other Financing Sources Totals	\$115.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	REVENUE TOTALS	\$18,586,560.86	\$20,704,765.40	\$17,036,501.00	\$17,206,137.04	\$18,002,922.00	\$14,534,584.00
EXPENSE							
Department 4700 - Gas System							
Personnel Services & Employee Benefits							
525-4700-51-1100	Regular Salaries and Wages	496,361.48	496,472.41	523,916.00	401,501.38	432,751.00	478,746.00
525-4700-51-1101	Call Pay	8,519.40	8,825.85	9,000.00	7,558.98	8,090.00	8,500.00
525-4700-51-1300	Overtime Wages	55,906.76	69,053.50	170,000.00	58,679.67	66,253.00	55,000.00
525-4700-51-2100	Group Insurance	103,999.96	104,000.04	104,000.00	95,333.37	104,000.00	104,000.00
525-4700-51-2200	FICA - City Share	39,972.36	41,265.71	40,080.00	33,721.77	38,793.00	41,482.00
525-4700-51-2400	Retirement	66,178.54	61,923.58	59,517.00	54,557.14	59,517.00	57,545.00
525-4700-51-2700	Workers Comp Claims	19,500.00	19,500.00	19,500.00	17,875.00	19,500.00	9,409.00
525-4700-51-2901	Uniforms	3,994.87	4,617.66	4,500.00	3,490.71	4,388.00	4,500.00



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund 525 - Gas Fund							
EXPENSE							
Department 4700 - Gas System							
Personnel Services & Employee Benefits							
525-4700-51-2902	Travel and Training	5,415.94	16,072.25	14,000.00	12,507.35	14,528.00	15,000.00
	Personnel Services & Employee Benefits Totals	\$799,849.31	\$821,731.00	\$944,513.00	\$685,225.37	\$747,820.00	\$774,182.00
	Purchased/Contracted Services						
525-4700-52-1202	Professional Services - Legal	.00	672.50	.00	9,047.75	10,000.00	5,000.00
525-4700-52-1203	Prof Services - Engineering	.00	1,177.50	.00	.00	.00	.00
525-4700-52-2201	Vehicle Repair & Maintenance	39,053.74	70,362.82	35,000.00	57,674.56	64,878.00	40,000.00
525-4700-52-2203	Radio Maintenance	.00	.00	.00	.00	.00	3,772.00
525-4700-52-2205	Other Repair & Maintenance	900.00	.00	.00	.00	.00	.00
525-4700-52-2210	Gas Conversion	1,400.00	.00	5,000.00	.00	.00	5,000.00
525-4700-52-2213	Meters & Accessories Expense	196,192.81	274,862.88	345,000.00	194,556.87	259,409.00	275,000.00
525-4700-52-2526	IT Services	.00	.00	.00	.00	.00	91,375.00
525-4700-52-3101	Gen Liability Claims/Contrib	37,500.00	37,500.00	37,500.00	34,375.00	37,500.00	180,675.00
525-4700-52-3107	Auto Liability Claims	6,200.04	6,200.04	6,200.00	5,683.37	6,200.00	.00
525-4700-52-3999	Other Contractual Services	142,899.54	158,491.70	145,000.00	91,546.11	91,945.00	145,000.00
	Purchased/Contracted Services Totals	\$424,146.13	\$549,267.44	\$573,700.00	\$392,883.66	\$469,932.00	\$745,822.00
	Supplies						
525-4700-53-1101	General Office Supplies	999.74	193.54	150.00	1,671.14	2,228.00	150.00
525-4700-53-1103	Materials	22,629.97	142,701.75	100,000.00	140,234.06	175,523.00	125,000.00
525-4700-53-1200	Utilities/Energy	12,920.01	13,916.29	14,000.00	13,138.77	14,941.00	15,000.00
525-4700-53-1270	Energy - Gasoline	37,660.01	38,104.03	40,000.00	28,099.92	30,713.00	40,000.00
525-4700-53-1401	Dues, Publications, Subscript	35,848.38	29,343.70	25,000.00	23,620.65	26,151.00	27,000.00
525-4700-53-1521	Natural Gas Purchased	12,472,111.72	14,793,390.34	9,703,734.00	7,522,254.76	7,789,569.00	8,694,021.00
525-4700-53-1601	Small Tools and Equipment	10,635.52	14,824.80	14,000.00	8,055.85	10,436.00	14,000.00
	Supplies Totals	\$12,592,805.35	\$15,032,474.45	\$9,896,884.00	\$7,737,075.15	\$8,049,561.00	\$8,915,171.00
	Department 4700 - Gas System Totals	\$13,816,800.79	\$16,403,472.89	\$11,415,097.00	\$8,815,184.18	\$9,267,313.00	\$10,435,175.00
Department 4750 - Gas System Construction							
Purchased/Contracted Services							
525-4750-52-1650	Repairs to Pavement	99,801.47	.00	.00	.00	.00	.00
	Purchased/Contracted Services Totals	\$99,801.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Capital Outlays						
525-4750-54-1407	System Additions	17,089.60	283,250.90	.00	.00	.00	.00
525-4750-54-1463	Construction Materials	30,552.30	67,503.96	200,000.00	.00	.00	.00
525-4750-54-1465	Meters and Accessories	20,021.95	.00	.00	.00	.00	.00
525-4750-54-2100	Machinery and Equipment	.00	.00	76,000.00	23,600.00	80,000.00	151,500.00



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund 525 - Gas Fund							
EXPENSE							
Department 4750 - Gas System Construction							
Capital Outlays							
525-4750-54-2200	Motor Vehicles	43,928.00	.00	.00	.00	.00	.00
	Capital Outlays Totals	\$111,591.85	\$350,754.86	\$276,000.00	\$23,600.00	\$80,000.00	\$151,500.00
Department 4750 - Gas System Construction	Totals	\$211,393.32	\$350,754.86	\$276,000.00	\$23,600.00	\$80,000.00	\$151,500.00
Department 9200 - Contributions to Other Funds							
Interfund/Interdepartmental Charges							
525-9200-61-1016	Transfer Out-Gas Authorith BD FD	1,205,000.00	1,200,000.00	1,203,000.00	1,203,000.00	1,203,000.00	144,000.00
	Interfund/Interdepartmental Charges Totals	\$1,205,000.00	\$1,200,000.00	\$1,203,000.00	\$1,203,000.00	\$1,203,000.00	\$144,000.00
Other Costs							
525-9200-57-2101	Round Up Exp - LaGrange Pers Aid	14,934.86	14,475.34	14,240.00	13,889.39	13,700.00	13,700.00
	Other Costs Totals	\$14,934.86	\$14,475.34	\$14,240.00	\$13,889.39	\$13,700.00	\$13,700.00
Other Financing Uses							
525-9200-61-1001	Transfer Out-General Fund	2,350,000.00	3,000,000.00	2,800,000.00	2,566,666.63	2,800,000.00	3,180,188.00
525-9200-61-1005	Transfer Out-Utility Fund	1,100,000.00	1,100,000.00	1,256,000.00	1,151,333.37	1,256,000.00	584,725.00
	Other Financing Uses Totals	\$3,450,000.00	\$4,100,000.00	\$4,056,000.00	\$3,718,000.00	\$4,056,000.00	\$3,764,913.00
Department 9200 - Contributions to Other Funds	Totals	\$4,669,934.86	\$5,314,475.34	\$5,273,240.00	\$4,934,889.39	\$5,272,700.00	\$3,922,613.00
	EXPENSE TOTALS	\$18,698,128.97	\$22,068,703.09	\$16,964,337.00	\$13,773,673.57	\$14,620,013.00	\$14,509,288.00
Fund 525 - Gas Fund	Totals						
	REVENUE TOTALS	\$18,586,560.86	\$20,704,765.40	\$17,036,501.00	\$17,206,137.04	\$18,002,922.00	\$14,534,584.00
	EXPENSE TOTALS	\$18,698,128.97	\$22,068,703.09	\$16,964,337.00	\$13,773,673.57	\$14,620,013.00	\$14,509,288.00
Fund 525 - Gas Fund	Totals	(\$111,568.11)	(\$1,363,937.69)	\$72,164.00	\$3,432,463.47	\$3,382,909.00	\$25,296.00





G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund 526 - Telecommunications Fund							
REVENUE							
Charges For Services							
526-34-5603	Telecommunications Services	481,957.26	408,443.52	326,400.00	358,148.51	471,877.00	613,155.00
526-34-5604	Fiber Network	268,253.94	308,441.26	310,800.00	292,249.27	364,287.00	770,848.00
526-34-5605	Miscellaneous	9,469.70	31,279.20	10,000.00	15,009.19	17,841.00	10,000.00
526-34-5607	ISP Services	999,049.83	1,112,901.87	1,161,840.00	1,031,512.09	1,226,512.00	1,657,698.00
526-34-5608	PBX Services	554,337.37	559,273.53	589,800.00	547,787.91	627,657.00	784,679.00
526-34-5613	Tower Lease Revenue	19,705.64	20,107.92	20,112.00	18,432.26	20,108.00	20,108.00
526-34-5614	School Project-School Fees	89,028.00	89,028.00	89,028.00	81,609.00	89,028.00	89,028.00
526-34-5617	Troup County LAN/WAN	354,900.01	442,892.11	414,033.00	375,318.43	409,821.00	428,113.00
526-34-5622	Professional Services	2,897.25	18,200.00	2,500.00	24,483.62	30,377.00	33,174.00
526-34-5623	Hosted Services	203,039.92	235,374.00	235,400.00	215,759.50	235,824.00	237,174.00
526-34-6002	Vendor Compensation	115.14	112.59	.00	115.28	.00	.00
Charges For Services Totals		\$2,982,754.06	\$3,226,054.00	\$3,159,913.00	\$2,960,425.06	\$3,493,332.00	\$4,643,977.00
Investment Income							
526-36-1002	Interest on Invested Funds	41,862.04	43,041.55	40,000.00	47,198.05	50,000.00	40,000.00
Investment Income Totals		\$41,862.04	\$43,041.55	\$40,000.00	\$47,198.05	\$50,000.00	\$40,000.00
Miscellaneous Revenue							
526-38-1005	Technology Center Lease	55,683.87	67,775.81	67,800.00	64,550.00	74,850.00	88,800.00
526-38-9008	Other Miscellaneous Revenue	.00	361,921.15	.00	.00	.00	.00
Miscellaneous Revenue Totals		\$55,683.87	\$429,696.96	\$67,800.00	\$64,550.00	\$74,850.00	\$88,800.00
REVENUE TOTALS		\$3,080,299.97	\$3,698,792.51	\$3,267,713.00	\$3,072,173.11	\$3,618,182.00	\$4,772,777.00
EXPENSE							
Department 4800 - Telecommunications and Information Technology							
Cost Center 4802 - Telecommunications							
Personnel Services & Employee Benefits							
526-4800-4802-51-1100	Regular Salaries and Wages	459,206.97	480,158.22	450,195.00	380,806.90	414,003.00	549,153.00
526-4800-4802-51-1101	Call Pay	7,877.80	9,600.76	10,417.00	7,106.76	7,904.00	9,500.00
526-4800-4802-51-1300	Overtime Wages	37,181.69	46,512.46	50,587.00	52,020.57	57,270.00	55,000.00
526-4800-4802-51-2100	Group Insurance	78,000.00	78,000.00	78,000.00	71,500.00	78,000.00	104,000.00
526-4800-4802-51-2200	FICA - City Share	36,439.18	38,953.87	34,446.00	32,064.17	36,657.00	46,945.00
526-4800-4802-51-2400	Retirement	59,715.10	55,167.61	51,144.00	46,882.00	49,763.00	66,008.00
526-4800-4802-51-2700	Workers Comp Claims	750.00	750.00	750.00	687.50	750.00	1,764.00
526-4800-4802-51-2901	Uniforms	278.00	358.00	600.00	828.56	600.00	2,500.00
526-4800-4802-51-2902	Travel and Training	13,345.96	7,131.84	17,700.00	16,503.17	17,470.00	43,500.00
Personnel Services & Employee Benefits Totals		\$692,794.70	\$716,632.76	\$693,839.00	\$608,399.63	\$662,417.00	\$878,370.00
Purchased/Contracted Services							
526-4800-4802-52-1202	Professional Services - Legal	4,624.53	1,098.45	5,000.00	3,567.22	4,653.00	5,000.00
526-4800-4802-52-2201	Vehicle Repair & Maintenance	5,441.21	7,145.43	6,000.00	3,640.69	3,614.00	7,500.00
526-4800-4802-52-2204	Telephone Maintenance	136,388.99	188,525.00	212,498.00	184,752.36	207,080.00	266,452.00



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund 526 - Telecommunications Fund							
EXPENSE							
Department 4800 - Telecommunications and Information Technology							
Cost Center 4802 - Telecommunications							
Purchased/Contracted Services							
526-4800-4802-52-2211	Internet	204,145.99	199,906.81	208,000.00	168,327.95	203,292.00	601,076.00
526-4800-4802-52-2212	Transport	11,029.00	(367.50)	.00	.00	.00	.00
526-4800-4802-52-2325	Tech Center Maintenance	93,321.01	85,851.08	93,339.00	81,187.13	93,290.00	113,570.00
526-4800-4802-52-2335	Troup Co tower site (West Point)	.00	.00	.00	8,231.00	.00	.00
526-4800-4802-52-2526	IT Services	.00	.00	.00	.00	.00	77,317.00
526-4800-4802-52-3101	Gen Liability Claims/Contrib	1,200.00	1,200.00	1,200.00	1,100.00	1,200.00	22,584.00
526-4800-4802-52-3107	Auto Liability Claims	1,200.00	1,200.00	1,200.00	1,100.00	1,200.00	.00
526-4800-4802-52-3999	Other Contractual Services	137,689.09	192,843.52	117,060.00	118,804.81	132,756.00	140,700.00
Purchased/Contracted Services Totals		\$595,039.82	\$677,402.79	\$644,297.00	\$570,711.16	\$647,085.00	\$1,234,199.00
Supplies							
526-4800-4802-53-1101	General Office Supplies	4,384.88	5,157.48	5,300.00	5,919.74	6,114.00	7,500.00
526-4800-4802-53-1103	Materials	3,579.92	14,278.42	42,175.00	8,278.50	41,813.00	45,000.00
526-4800-4802-53-1200	Utilities/Energy	22,147.80	15,597.86	18,000.00	6,305.19	16,517.00	19,200.00
526-4800-4802-53-1270	Energy - Gasoline	8,762.34	7,112.23	8,200.00	6,898.28	7,582.00	10,600.00
526-4800-4802-53-1401	Dues, Publications, Subscript	.00	.00	.00	1,655.80	1,666.00	1,700.00
526-4800-4802-53-1601	Small Tools and Equipment	2,802.85	1,872.27	2,000.00	502.74	787.00	2,000.00
Supplies Totals		\$41,677.79	\$44,018.26	\$75,675.00	\$29,560.25	\$74,479.00	\$86,000.00
Capital Outlays							
526-4800-4802-54-1401	Telephone Projects	73,514.11	14,388.46	195,361.00	72,064.28	280,559.00	256,963.00
526-4800-4802-54-1406	Fiber Optic Projects	223,814.71	256,547.98	300,000.00	196,489.99	194,095.00	571,357.00
526-4800-4802-54-1466	Tech Center Projects	.00	.00	90,240.00	56,768.05	72,123.00	80,000.00
526-4800-4802-54-2100	Machinery and Equipment	10,545.87	.00	2,000.00	191.65	.00	75,450.00
526-4800-4802-54-2200	Motor Vehicles	.00	.00	30,000.00	30,000.00	30,000.00	90,000.00
Capital Outlays Totals		\$307,874.69	\$270,936.44	\$617,601.00	\$355,513.97	\$576,777.00	\$1,073,770.00
Cost Center 4802 - Telecommunications Totals		\$1,637,387.00	\$1,708,990.25	\$2,031,412.00	\$1,564,185.01	\$1,960,758.00	\$3,272,339.00
Cost Center 4805 - IT Services							
Personnel Services & Employee Benefits							
526-4800-4805-51-1100	Regular Salaries and Wages	150,234.09	132,078.87	202,000.00	171,381.24	186,200.00	192,120.00
526-4800-4805-51-1101	Call Pay	5,423.76	4,314.66	4,000.00	6,296.88	6,850.00	8,000.00
526-4800-4805-51-1300	Overtime Wages	16,951.28	15,123.16	19,000.00	11,433.60	12,075.00	13,000.00
526-4800-4805-51-2100	Group Insurance	39,000.00	39,000.00	39,000.00	35,750.00	39,000.00	39,000.00
526-4800-4805-51-2200	FICA - City Share	12,209.13	10,399.41	14,456.00	13,026.97	14,910.00	16,160.00
526-4800-4805-51-2400	Retirement	21,840.52	23,132.97	21,463.00	19,674.38	21,463.00	22,380.00
526-4800-4805-51-2700	Workers Comp Claims	750.00	750.00	750.00	687.50	750.00	2,940.00
Personnel Services & Employee Benefits Totals		\$246,408.78	\$224,799.07	\$300,669.00	\$258,250.57	\$281,248.00	\$293,600.00



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund 526 - Telecommunications Fund							
EXPENSE							
Department 4800 - Telecommunications and Information Technology							
Cost Center 4805 - IT Services							
Purchased/Contracted Services							
526-4800-4805-52-1306	Software Maintenance	36,040.33	52,773.70	143,000.00	104,594.06	142,000.00	302,000.00
526-4800-4805-52-1309	Machinery & Equipment	69.00	4,056.39	1,000.00	.00	.00	1,000.00
526-4800-4805-52-3101	Gen Liability Claims/Contrib	.00	.00	.00	.00	.00	37,641.00
526-4800-4805-52-3999	Other Contractual Services	18,831.20	12,102.22	28,500.00	16,416.71	28,500.00	28,500.00
	Purchased/Contracted Services Totals	\$54,940.53	\$68,932.31	\$172,500.00	\$121,010.77	\$170,500.00	\$369,141.00
Supplies							
526-4800-4805-53-1307	Non Cap Software	.00	59,686.74	.00	137.50	150.00	3,000.00
526-4800-4805-53-1308	Non Cap Hardware	.00	99,570.96	6,000.00	67,234.38	68,000.00	12,000.00
	Supplies Totals	\$0.00	\$159,257.70	\$6,000.00	\$67,371.88	\$68,150.00	\$15,000.00
Capital Outlays							
526-4800-4805-54-2404	Hardware	13,166.69	.00	.00	.00	.00	.00
	Capital Outlays Totals	\$13,166.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Cost Center 4805 - IT Services Totals		\$314,516.00	\$452,989.08	\$479,169.00	\$446,633.22	\$519,898.00	\$677,741.00
Department 4800 - Telecommunications and Information Technology Totals		\$1,951,903.00	\$2,161,979.33	\$2,510,581.00	\$2,010,818.23	\$2,480,656.00	\$3,950,080.00
Department 9100 - Transfers							
Other Financing Uses							
526-9100-61-1001	Transfer Out-General Fund	650,000.00	650,000.00	650,000.00	595,833.37	650,000.00	715,917.00
526-9100-61-1003	Transfer Out-Cap Improvement Fd	178,000.00	.00	.00	.00	.00	.00
526-9100-61-1005	Transfer Out-Utility Fund	100,000.00	100,000.00	100,000.00	91,666.63	100,000.00	22,826.00
	Other Financing Uses Totals	\$928,000.00	\$750,000.00	\$750,000.00	\$687,500.00	\$750,000.00	\$738,743.00
Department 9100 - Transfers Totals		\$928,000.00	\$750,000.00	\$750,000.00	\$687,500.00	\$750,000.00	\$738,743.00
EXPENSE TOTALS		\$2,879,903.00	\$2,911,979.33	\$3,260,581.00	\$2,698,318.23	\$3,230,656.00	\$4,688,823.00
Fund 526 - Telecommunications Fund Totals							
REVENUE TOTALS		\$3,080,299.97	\$3,698,792.51	\$3,267,713.00	\$3,072,173.11	\$3,618,182.00	\$4,772,777.00
EXPENSE TOTALS		\$2,879,903.00	\$2,911,979.33	\$3,260,581.00	\$2,698,318.23	\$3,230,656.00	\$4,688,823.00
Fund 526 - Telecommunications Fund Totals		\$200,396.97	\$786,813.18	\$7,132.00	\$373,854.88	\$387,526.00	\$83,954.00



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund 541 - Sanitation Fund							
REVENUE							
Charges For Services							
541-34-4111	Residential Garbage Collection	2,322,517.54	2,342,262.17	2,687,316.00	2,496,911.31	2,800,000.00	3,212,000.00
541-34-4112	Commercial Garbage/Front Loaders	159,209.80	187,421.75	160,000.00	199,441.27	220,000.00	220,000.00
541-34-4113	Elderly Discount	(115,215.41)	(115,181.06)	(115,000.00)	(107,439.71)	(120,000.00)	(120,000.00)
541-34-4131	Sale of Recyclables, Recycle Ctr	1,185.41	.00	.00	.00	.00	.00
541-34-4133	Sale of Recycled - Metal, Commercial	432.00	3,946.62	.00	9,536.22	10,000.00	10,000.00
541-34-4150	Landfill Tip Fee	643,405.22	529,075.54	600,000.00	453,621.72	513,059.00	725,000.00
541-34-6018	Sanitation Bad Debt	(6,278.36)	(8,578.30)	(5,000.00)	(17,049.96)	(24,000.00)	(24,000.00)
Charges For Services Totals		\$3,005,256.20	\$2,938,946.72	\$3,327,316.00	\$3,035,020.85	\$3,399,059.00	\$4,023,000.00
Investment Income							
541-36-1002	Interest on Invested Funds	390.15	9,412.98	500.00	63,901.74	68,000.00	68,000.00
Investment Income Totals		\$390.15	\$9,412.98	\$500.00	\$63,901.74	\$68,000.00	\$68,000.00
Miscellaneous Revenue							
541-38-9008	Other Miscellaneous Revenue	15,952.00	1,064.00	.00	1,379.60	1,500.00	1,500.00
Miscellaneous Revenue Totals		\$15,952.00	\$1,064.00	\$0.00	\$1,379.60	\$1,500.00	\$1,500.00
REVENUE TOTALS		\$3,021,598.35	\$2,949,423.70	\$3,327,816.00	\$3,100,302.19	\$3,468,559.00	\$4,092,500.00
EXPENSE							
Department 4500 - Sanitation							
Cost Center 4520 - Garbage Collection- Residential							
Personnel Services & Employee Benefits							
541-4500-4520-51-1100	Regular Salaries and Wages	387,525.47	465,527.94	492,999.00	441,515.40	464,239.00	618,196.00
541-4500-4520-51-1300	Overtime Wages	34,137.31	27,529.70	25,000.00	38,158.19	38,200.00	30,000.00
541-4500-4520-51-2100	Group Insurance	140,766.10	142,999.92	143,000.00	131,083.37	143,000.00	169,000.00
541-4500-4520-51-2200	FICA - City Share	29,692.62	34,667.27	37,727.00	34,174.89	38,391.00	49,587.00
541-4500-4520-51-2400	Retirement	51,583.60	56,216.99	56,008.00	51,340.63	56,008.00	74,307.00
541-4500-4520-51-2700	Workers Comp Claims	30,000.01	30,000.00	30,000.00	27,500.00	30,000.00	7,645.00
541-4500-4520-51-2901	Uniforms	1,555.05	1,403.28	2,500.00	2,872.16	3,800.00	3,000.00
541-4500-4520-51-2902	Travel and Training	11.35	.00	.00	.00	.00	.00
Personnel Services & Employee Benefits Totals		\$675,271.51	\$758,345.10	\$787,234.00	\$726,644.64	\$773,638.00	\$951,735.00
Purchased/Contracted Services							
541-4500-4520-52-1201	Prof Servs - Audit & Accounting	4,410.00	5,544.00	4,200.00	5,010.00	5,200.00	.00
541-4500-4520-52-2201	Vehicle Repair & Maintenance	181,295.41	177,885.69	120,000.00	310,702.46	350,000.00	120,000.00
541-4500-4520-52-2207	Landfill Tipping Fees	337,006.81	305,034.30	300,000.00	258,114.87	278,000.00	278,000.00
541-4500-4520-52-3101	Gen Liability Claims/Contrib	6,999.96	6,999.96	7,000.00	6,416.63	7,000.00	55,923.00
541-4500-4520-52-3107	Auto Liability Claims	19,400.04	19,400.04	19,400.00	17,783.37	19,400.00	.00
541-4500-4520-52-3999	Other Contractual Services	33,449.92	24,212.15	25,000.00	35,190.28	36,000.00	36,000.00
Purchased/Contracted Services Totals		\$582,562.14	\$539,076.14	\$475,600.00	\$633,217.61	\$695,600.00	\$489,923.00
Supplies							
541-4500-4520-53-1101	General Office Supplies	.00	1,510.08	.00	.00	.00	.00



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund 541 - Sanitation Fund							
EXPENSE							
Department 4500 - Sanitation							
Cost Center 4520 - Garbage Collection- Residential							
Supplies							
541-4500-4520-53-1103	Materials	10,001.88	7,989.24	5,000.00	5,916.23	6,000.00	36,000.00
541-4500-4520-53-1270	Energy - Gasoline	98,966.26	105,905.87	95,000.00	89,939.19	97,000.00	95,000.00
541-4500-4520-53-1601	Small Tools and Equipment	50,445.00	28,544.00	.00	.00	.00	.00
	Supplies Totals	\$159,413.14	\$143,949.19	\$100,000.00	\$95,855.42	\$103,000.00	\$131,000.00
Capital Outlays							
541-4500-4520-54-2100	Machinery and Equipment	.00	230,118.00	28,900.00	.00	.00	.00
	Capital Outlays Totals	\$0.00	\$230,118.00	\$28,900.00	\$0.00	\$0.00	\$0.00
Debt Service							
541-4500-4520-58-1201	Leases - Principal	.00	.00	46,024.00	46,023.60	46,024.00	46,024.00
541-4500-4520-58-1202	Leases - Interest	.00	7,087.56	16,352.00	6,204.37	8,651.00	10,710.00
	Debt Service Totals	\$0.00	\$7,087.56	\$62,376.00	\$52,227.97	\$54,675.00	\$56,734.00
Cost Center 4520 - Garbage Collection- Residential	Totals	\$1,417,246.79	\$1,678,575.99	\$1,454,110.00	\$1,507,945.64	\$1,626,913.00	\$1,629,392.00
Cost Center 4521 - Garbage Collection - Commercial/Industrial							
Personnel Services & Employee Benefits							
541-4500-4521-51-1100	Regular Salaries and Wages	.00	37.71	.00	.00	.00	.00
541-4500-4521-51-1300	Overtime Wages	47.79	1,108.08	.00	.00	.00	.00
541-4500-4521-51-2200	FICA - City Share	3.39	82.94	.00	.00	.00	.00
	Personnel Services & Employee Benefits Totals	\$51.18	\$1,228.73	\$0.00	\$0.00	\$0.00	\$0.00
Purchased/Contracted Services							
541-4500-4521-52-3999	Other Contractual Services	70.00	.00	.00	40.00	.00	.00
	Purchased/Contracted Services Totals	\$70.00	\$0.00	\$0.00	\$40.00	\$0.00	\$0.00
Supplies							
541-4500-4521-53-1101	General Office Supplies	885.38	77.34	.00	772.67	.00	.00
	Supplies Totals	\$885.38	\$77.34	\$0.00	\$772.67	\$0.00	\$0.00
Cost Center 4521 - Garbage Collection - Commercial/Industrial	Totals	\$1,006.56	\$1,306.07	\$0.00	\$812.67	\$0.00	\$0.00
Cost Center 4522 - Trash and Refuse							
Personnel Services & Employee Benefits							
541-4500-4522-51-1100	Regular Salaries and Wages	.00	.00	.00	.00	.00	413,170.00
541-4500-4522-51-1300	Overtime Wages	.00	.00	.00	.00	.00	30,000.00
541-4500-4522-51-2100	Group Insurance	.00	.00	.00	.00	.00	117,000.00
541-4500-4522-51-2200	FICA - City Share	.00	.00	.00	.00	.00	33,902.00
541-4500-4522-51-2400	Retirement	.00	.00	.00	.00	.00	49,663.00
541-4500-4522-51-2700	Workers Comp Claims	.00	.00	.00	.00	.00	5,293.00
541-4500-4522-51-2901	Uniforms	.00	.00	.00	.00	.00	3,000.00



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund 541 - Sanitation Fund							
EXPENSE							
Department 4500 - Sanitation							
Cost Center 4522 - Trash and Refuse							
Personnel Services & Employee Benefits							
541-4500-4522-51-2902	Travel and Training	.00	.00	.00	.00	.00	600.00
	Personnel Services & Employee Benefits Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$652,628.00
	Purchased/Contracted Services						
541-4500-4522-52-2201	Vehicle Repair & Maintenance	.00	.00	.00	.00	.00	50,000.00
541-4500-4522-52-2202	Building Repair & Maintenance	.00	.00	.00	.00	.00	500.00
541-4500-4522-52-2207	Landfill Tipping Fees	.00	.00	.00	.00	.00	75,000.00
541-4500-4522-52-3101	Gen Liability Claims/Contrib	.00	.00	.00	.00	.00	38,716.00
541-4500-4522-52-3999	Other Contractual Services	.00	.00	.00	.00	.00	1,500.00
	Purchased/Contracted Services Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$165,716.00
	Supplies						
541-4500-4522-53-1103	Materials	.00	.00	.00	.00	.00	6,000.00
541-4500-4522-53-1270	Energy - Gasoline	.00	.00	.00	.00	.00	50,000.00
	Supplies Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$56,000.00
	Debt Service						
541-4500-4522-58-1201	Leases - Principal	.00	.00	.00	.00	.00	38,782.00
541-4500-4522-58-1202	Leases - Interest	.00	.00	.00	.00	.00	64,446.00
	Debt Service Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$103,228.00
Cost Center 4522 - Trash and Refuse Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$977,572.00
Cost Center 4530 - Landfill Operations							
Personnel Services & Employee Benefits							
541-4500-4530-51-1100	Regular Salaries and Wages	237,380.88	242,426.12	258,873.00	224,026.78	241,834.00	247,880.00
541-4500-4530-51-1101	Call Pay	4,416.16	4,677.24	4,500.00	4,649.04	4,900.00	5,000.00
541-4500-4530-51-1300	Overtime Wages	34,714.29	31,643.57	25,000.00	26,218.03	27,835.00	30,000.00
541-4500-4530-51-2100	Group Insurance	64,999.96	65,000.04	65,000.00	59,583.37	65,000.00	65,000.00
541-4500-4530-51-2200	FICA - City Share	19,362.40	19,394.98	19,809.00	17,945.40	21,005.00	21,640.00
541-4500-4530-51-2400	Retirement	31,544.38	29,393.69	29,410.00	26,959.13	29,410.00	29,795.00
541-4500-4530-51-2700	Workers Comp Claims	6,000.00	6,000.00	6,000.00	5,500.00	6,000.00	2,940.00
541-4500-4530-51-2901	Uniforms	1,518.63	1,050.25	2,000.00	1,375.48	2,000.00	2,000.00
541-4500-4530-51-2902	Travel and Training	430.00	4,490.44	2,000.00	.00	.00	2,000.00
	Personnel Services & Employee Benefits Totals	\$400,366.70	\$404,076.33	\$412,592.00	\$366,257.23	\$397,984.00	\$406,255.00
	Purchased/Contracted Services						
541-4500-4530-52-1203	Prof Services - Engineering	162,835.74	255,022.26	140,000.00	129,004.32	140,000.00	140,000.00
541-4500-4530-52-2201	Vehicle Repair & Maintenance	116,956.63	146,187.66	100,000.00	53,706.51	65,000.00	100,000.00
541-4500-4530-52-2202	Building Repair & Maintenance	12,904.70	5,472.11	10,000.00	8,315.56	10,000.00	10,000.00
541-4500-4530-52-2203	Radio Maintenance	.00	.00	.00	.00	1.00	.00



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund 541 - Sanitation Fund							
EXPENSE							
Department 4500 - Sanitation							
Cost Center 4530 - Landfill Operations							
Purchased/Contracted Services							
541-4500-4530-52-2320	Equipment Rental	15,329.29	4,092.52	15,000.00	1,264.69	5,500.00	15,000.00
541-4500-4530-52-3101	Gen Liability Claims/Contrib	4,200.00	4,200.00	4,200.00	3,850.00	4,200.00	21,509.00
541-4500-4530-52-3999	Other Contractual Services	76,094.66	189,249.32	160,000.00	232,938.10	260,000.00	160,000.00
	<i>Purchased/Contracted Services Totals</i>	<u>\$388,321.02</u>	<u>\$604,223.87</u>	<u>\$429,200.00</u>	<u>\$429,079.18</u>	<u>\$484,701.00</u>	<u>\$446,509.00</u>
Supplies							
541-4500-4530-53-1101	General Office Supplies	1,231.76	937.20	2,000.00	2,565.75	2,500.00	2,500.00
541-4500-4530-53-1103	Materials	65,701.23	110,728.24	50,000.00	69,277.33	75,000.00	50,000.00
541-4500-4530-53-1200	Utilities/Energy	28,784.62	23,959.36	35,000.00	18,114.26	22,000.00	30,200.00
541-4500-4530-53-1270	Energy - Gasoline	52,738.55	48,221.12	38,000.00	29,948.70	32,000.00	32,000.00
541-4500-4530-53-1401	Dues, Publications, Subscript	223.00	245.00	400.00	295.00	400.00	400.00
541-4500-4530-53-1601	Small Tools and Equipment	357.26	388.98	1,000.00	.00	1,000.00	12,000.00
	<i>Supplies Totals</i>	<u>\$149,036.42</u>	<u>\$184,479.90</u>	<u>\$126,400.00</u>	<u>\$120,201.04</u>	<u>\$132,900.00</u>	<u>\$127,100.00</u>
Capital Outlays							
541-4500-4530-54-2100	Machinery and Equipment	70,865.91	338,245.38	.00	.00	.00	87,000.00
	<i>Capital Outlays Totals</i>	<u>\$70,865.91</u>	<u>\$338,245.38</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$87,000.00</u>
Debt Service							
541-4500-4530-58-1201	Leases - Principal	.00	.00	55,000.00	55,183.26	55,183.00	55,183.00
541-4500-4530-58-1202	Leases - Interest	.00	.00	20,000.00	6,195.79	8,232.00	12,841.00
	<i>Debt Service Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$75,000.00</u>	<u>\$61,379.05</u>	<u>\$63,415.00</u>	<u>\$68,024.00</u>
Cost Center 4530 - Landfill Operations Totals		<u>\$1,008,590.05</u>	<u>\$1,531,025.48</u>	<u>\$1,043,192.00</u>	<u>\$976,916.50</u>	<u>\$1,079,000.00</u>	<u>\$1,134,888.00</u>
Cost Center 4550 - Recycling Center							
Personnel Services & Employee Benefits							
541-4500-4550-51-1100	Regular Salaries and Wages	.00	.00	.00	.00	.00	48,407.00
541-4500-4550-51-1300	Overtime Wages	.00	.00	.00	.00	.00	5,000.00
541-4500-4550-51-2100	Group Insurance	.00	.00	.00	.00	.00	13,000.00
541-4500-4550-51-2200	FICA - City Share	.00	.00	.00	.00	.00	3,982.00
541-4500-4550-51-2400	Retirement	.00	.00	.00	.00	.00	5,819.00
541-4500-4550-51-2700	Workers Comp Claims	.00	.00	.00	.00	.00	588.00
	<i>Personnel Services &amp; Employee Benefits Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$76,796.00</u>
Purchased/Contracted Services							
541-4500-4550-52-2201	Vehicle Repair & Maintenance	.00	.00	.00	18.50	.00	3,000.00
541-4500-4550-52-2202	Building Repair & Maintenance	.00	.00	.00	.00	.00	3,000.00
541-4500-4550-52-3101	Gen Liability Claims/Contrib	.00	.00	.00	.00	.00	4,302.00



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund 541 - Sanitation Fund							
EXPENSE							
Department 4500 - Sanitation							
Cost Center 4550 - Recycling Center							
Purchased/Contracted Services							
541-4500-4550-52-3999	Other Contractual Services	.00	.00	.00	8,286.41	8,300.00	40,000.00
	Purchased/Contracted Services Totals	\$0.00	\$0.00	\$0.00	\$8,304.91	\$8,300.00	\$50,302.00
Supplies							
541-4500-4550-53-1101	General Office Supplies	.00	.00	.00	.00	.00	300.00
541-4500-4550-53-1103	Materials	.00	.00	.00	.00	.00	4,500.00
541-4500-4550-53-1200	Utilities/Energy	.00	.00	.00	.00	.00	14,600.00
541-4500-4550-53-1270	Energy - Gasoline	.00	.00	.00	.00	.00	1,300.00
	Supplies Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,700.00
Capital Outlays							
541-4500-4550-54-2100	Machinery and Equipment	.00	.00	.00	.00	.00	31,000.00
	Capital Outlays Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$31,000.00
Cost Center 4550 - Recycling Center Totals		\$0.00	\$0.00	\$0.00	\$8,304.91	\$8,300.00	\$178,798.00
Department 4500 - Sanitation Totals		\$2,426,843.40	\$3,210,907.54	\$2,497,302.00	\$2,493,979.72	\$2,714,213.00	\$3,920,650.00
Department 8300 - Notes Payable							
Debt Service							
541-8300-58-1201	Leases - Principal	.00	.00	.00	.00	.00	77,961.00
541-8300-58-2406	GEFA loan 2014 L17SW Landfill - Prin	131,558.76	135,600.79	139,761.00	127,957.59	139,767.00	144,062.00
541-8300-58-2407	GEFA loan 2014 L17SW Landfill - Interest	68,637.48	64,595.45	60,429.00	55,555.63	60,429.00	56,135.00
	Debt Service Totals	\$200,196.24	\$200,196.24	\$200,190.00	\$183,513.22	\$200,196.00	\$278,158.00
Department 8300 - Notes Payable Totals		\$200,196.24	\$200,196.24	\$200,190.00	\$183,513.22	\$200,196.00	\$278,158.00
Department 9100 - Transfers							
Interfund/Interdepartmental Charges							
541-9100-55-1105	Bank Merchant Fees	1,192.53	1,789.91	.00	1,547.11	1,400.00	1,400.00
	Interfund/Interdepartmental Charges Totals	\$1,192.53	\$1,789.91	\$0.00	\$1,547.11	\$1,400.00	\$1,400.00
Department 9100 - Transfers Totals		\$1,192.53	\$1,789.91	\$0.00	\$1,547.11	\$1,400.00	\$1,400.00
Department 9200 - Contributions to Other Funds							
Other Financing Uses							
541-9200-61-1001	Transfer Out-General Fund	350,000.00	215,000.00	215,000.00	197,083.37	215,000.00	.00
541-9200-61-1005	Transfer Out-Utility Fund	300,000.00	250,000.00	300,000.00	275,000.00	300,000.00	229,574.00
	Other Financing Uses Totals	\$650,000.00	\$465,000.00	\$515,000.00	\$472,083.37	\$515,000.00	\$229,574.00
Department 9200 - Contributions to Other Funds Totals		\$650,000.00	\$465,000.00	\$515,000.00	\$472,083.37	\$515,000.00	\$229,574.00
EXPENSE TOTALS		\$3,278,232.17	\$3,877,893.69	\$3,212,492.00	\$3,151,123.42	\$3,430,809.00	\$4,429,782.00





G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund	<b>541 - Sanitation Fund Totals</b>						
	REVENUE TOTALS	\$3,021,598.35	\$2,949,423.70	\$3,327,816.00	\$3,100,302.19	\$3,468,559.00	\$4,092,500.00
	EXPENSE TOTALS	\$3,278,232.17	\$3,877,893.69	\$3,212,492.00	\$3,151,123.42	\$3,430,809.00	\$4,429,782.00
Fund	<b>541 - Sanitation Fund Totals</b>	(\$256,633.82)	(\$928,469.99)	\$115,324.00	(\$50,821.23)	\$37,750.00	(\$337,282.00)



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund 603 - Group Insurance Fund							
REVENUE							
Intergovernmental Revenue							
603-38-2201	Contribution from General Fund	3,769,999.96	3,765,666.65	3,770,000.00	3,455,833.37	3,770,000.00	3,666,000.00
603-38-2205	Contribution from Utility Fund	454,999.96	455,000.04	455,000.00	417,083.37	455,000.00	455,000.00
603-38-2207	Contrib from Sanitation Fund	208,000.04	207,999.96	208,000.00	190,666.63	208,000.00	370,175.00
603-38-2212	Contrib from Payroll Fund	2,071,110.46	2,059,020.94	2,060,000.00	1,850,168.45	2,060,000.00	2,060,000.00
603-38-2215	Contributions From Water & Sewer	819,000.00	771,999.96	819,000.00	750,750.00	819,000.00	819,000.00
603-38-2216	Contributions from Electric Fd	298,999.96	299,000.04	299,000.00	274,082.49	299,000.00	299,000.00
603-38-2217	Contributions from Gas Fd	103,999.96	104,000.04	104,000.00	95,333.37	104,000.00	104,000.00
603-38-2218	Contributions from Telecom Fd	117,000.00	117,000.00	117,000.00	107,250.00	117,000.00	143,000.00
603-38-2222	Contributions from Sweetland	.00	.00	.00	.00	.00	26,000.00
Intergovernmental Revenue Totals		\$7,843,110.34	\$7,779,687.63	\$7,832,000.00	\$7,141,167.68	\$7,832,000.00	\$7,942,175.00
Investment Income							
603-36-1002	Interest on Invested Funds	62.89	483.92	450.00	994.36	1,000.00	1,000.00
Investment Income Totals		\$62.89	\$483.92	\$450.00	\$994.36	\$1,000.00	\$1,000.00
Contributions and Donations							
603-37-1008	LaGrange Housing Authority	11,587.05	10,555.17	10,500.00	7,631.14	10,500.00	10,500.00
603-37-1017	D A S H Contributions	33,707.82	13,236.28	13,200.00	12,673.57	13,200.00	13,200.00
Contributions and Donations Totals		\$45,294.87	\$23,791.45	\$23,700.00	\$20,304.71	\$23,700.00	\$23,700.00
Miscellaneous Revenue							
603-38-9001	COBRA/Employees	79,172.25	85,641.79	80,000.00	84,742.59	92,535.00	90,500.00
603-38-9008	Other Miscellaneous Revenue	2,580.13	1,294.56	1,000.00	.00	.00	.00
Miscellaneous Revenue Totals		\$81,752.38	\$86,936.35	\$81,000.00	\$84,742.59	\$92,535.00	\$90,500.00
REVENUE TOTALS		\$7,970,220.48	\$7,890,899.35	\$7,937,150.00	\$7,247,209.34	\$7,949,235.00	\$8,057,375.00
EXPENSE							
Department 9100 - Transfers							
Interfund/Interdepartmental Charges							
603-9100-55-1104	Bank Service Fees	169.18	.00	.00	.00	.00	.00
Interfund/Interdepartmental Charges Totals		\$169.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Department 9100 - Transfers Totals		\$169.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Department 9150 - Claims							
Cost Center 9151 - Medical Insurance							
Interfund/Interdepartmental Charges							
603-9150-9151-55-2101	TPA Fees	193,031.18	624,024.98	1,020,000.00	898,726.77	1,075,000.00	1,101,875.00
603-9150-9151-55-2201	Employee Claims-Medical	3,174,910.11	2,417,361.43	2,700,000.00	2,531,935.63	2,598,000.00	2,662,000.00
603-9150-9151-55-2203	Dependent Claims-Medical	3,398,254.81	2,390,690.87	3,000,000.00	2,544,890.17	2,775,000.00	2,845,000.00
603-9150-9151-55-2206	Re-Insurance Charge	543,318.48	258,830.02	.00	.00	.00	.00
Interfund/Interdepartmental Charges Totals		\$7,309,514.58	\$5,690,907.30	\$6,720,000.00	\$5,975,552.57	\$6,448,000.00	\$6,608,875.00



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund 603 - Group Insurance Fund							
EXPENSE							
Department 9150 - Claims							
Cost Center 9151 - Medical Insurance							
Other Costs							
603-9150-9151-57-3001	Miscellaneous Expense	.00	.00	.00	1,410.00	1,410.00	.00
	Other Costs Totals	\$0.00	\$0.00	\$0.00	\$1,410.00	\$1,410.00	\$0.00
Cost Center 9151 - Medical Insurance	Totals	\$7,309,514.58	\$5,690,907.30	\$6,720,000.00	\$5,976,962.57	\$6,449,410.00	\$6,608,875.00
Cost Center 9152 - Dental Insurance							
Interfund/Interdepartmental Charges							
603-9150-9152-55-2202	Employee Claims-Dental	118,445.20	236,358.07	576,600.00	278,423.51	305,000.00	313,000.00
603-9150-9152-55-2204	Dependent Claims-Dental	145,587.90	90,174.54	.00	869.00	1,000.00	1,000.00
	Interfund/Interdepartmental Charges Totals	\$264,033.10	\$326,532.61	\$576,600.00	\$279,292.51	\$306,000.00	\$314,000.00
Cost Center 9152 - Dental Insurance	Totals	\$264,033.10	\$326,532.61	\$576,600.00	\$279,292.51	\$306,000.00	\$314,000.00
Cost Center 9153 - Other Insurances							
Personnel Services & Employee Benefits							
603-9150-9153-51-2150	Life Insurance	226,100.45	221,109.34	221,000.00	188,079.96	195,000.00	200,000.00
603-9150-9153-51-2160	Vision Insurance	39,303.26	38,284.80	38,300.00	34,038.77	38,000.00	39,000.00
603-9150-9153-51-2170	Disability Insurance	112,581.91	119,437.72	119,500.00	88,492.78	98,000.00	100,450.00
603-9150-9153-51-2300	Employee Assistance Program	5,800.00	11,578.50	12,000.00	14,594.00	14,594.00	14,000.00
	Personnel Services & Employee Benefits Totals	\$383,785.62	\$390,410.36	\$390,800.00	\$325,205.51	\$345,594.00	\$353,450.00
Cost Center 9153 - Other Insurances	Totals	\$383,785.62	\$390,410.36	\$390,800.00	\$325,205.51	\$345,594.00	\$353,450.00
Department 9150 - Claims	Totals	\$7,957,333.30	\$6,407,850.27	\$7,687,400.00	\$6,581,460.59	\$7,101,004.00	\$7,276,325.00
	EXPENSE TOTALS	\$7,957,502.48	\$6,407,850.27	\$7,687,400.00	\$6,581,460.59	\$7,101,004.00	\$7,276,325.00
Fund 603 - Group Insurance Fund	Totals						
	REVENUE TOTALS	\$7,970,220.48	\$7,890,899.35	\$7,937,150.00	\$7,247,209.34	\$7,949,235.00	\$8,057,375.00
	EXPENSE TOTALS	\$7,957,502.48	\$6,407,850.27	\$7,687,400.00	\$6,581,460.59	\$7,101,004.00	\$7,276,325.00
Fund 603 - Group Insurance Fund	Totals	\$12,718.00	\$1,483,049.08	\$249,750.00	\$665,748.75	\$848,231.00	\$781,050.00



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund 604 - Property and Casualty Insur Fund							
REVENUE							
Intergovernmental Revenue							
604-38-2201	Contribution from General Fund	554,183.37	547,866.68	547,800.00	502,149.12	547,800.00	718,240.00
604-38-2205	Contribution from Utility Fund	49,299.96	49,299.96	49,300.00	45,191.63	49,300.00	80,807.00
604-38-2207	Contrib from Sanitation Fund	66,600.00	66,600.00	66,600.00	61,050.00	66,600.00	136,916.00
604-38-2215	Contributions From Water & Sewer	158,508.30	158,499.96	158,500.00	145,291.63	158,500.00	217,135.00
604-38-2216	Contributions from Electric Fd	55,899.96	55,899.96	55,923.00	51,262.75	55,923.00	207,726.00
604-38-2217	Contributions from Gas Fd	63,200.04	63,200.04	63,200.00	57,933.37	63,200.00	190,084.00
604-38-2218	Contributions from Telecom Fd	3,900.00	3,900.00	3,900.00	3,575.00	3,900.00	64,929.00
604-38-2221	Contributions from Sweetland Fund	.00	.00	.00	.00	.00	1,176.00
Intergovernmental Revenue Totals		\$951,591.63	\$945,266.60	\$945,223.00	\$866,453.50	\$945,223.00	\$1,617,013.00
Investment Income							
604-36-1002	Interest on Invested Funds	37,308.88	38,537.46	40,000.00	54,330.06	58,000.00	50,000.00
Investment Income Totals		\$37,308.88	\$38,537.46	\$40,000.00	\$54,330.06	\$58,000.00	\$50,000.00
Miscellaneous Revenue							
604-38-9008	Other Miscellaneous Revenue	575,290.78	99,274.71	5,000.00	116,019.89	116,000.00	100,000.00
Miscellaneous Revenue Totals		\$575,290.78	\$99,274.71	\$5,000.00	\$116,019.89	\$116,000.00	\$100,000.00
REVENUE TOTALS		\$1,564,191.29	\$1,083,078.77	\$990,223.00	\$1,036,803.45	\$1,119,223.00	\$1,767,013.00
EXPENSE							
Department 1555 - Risk Management							
Cost Center 1556 - Insurance							
Personnel Services & Employee Benefits							
604-1555-1556-51-2700	Workers Comp Claims	156,361.96	268,678.43	200,000.00	199,688.10	250,000.00	250,000.00
Personnel Services & Employee Benefits Totals		\$156,361.96	\$268,678.43	\$200,000.00	\$199,688.10	\$250,000.00	\$250,000.00
Purchased/Contracted Services							
604-1555-1556-52-1202	Professional Services - Legal	3,064.59	26,870.50	5,000.00	108,468.92	145,000.00	150,000.00
604-1555-1556-52-3101	Gen Liability Claims/Contrib	80,858.52	67,406.39	100,000.00	90,921.40	180,000.00	100,000.00
604-1555-1556-52-3107	Auto Liability Claims	25,165.24	151,549.34	100,000.00	134,989.79	150,000.00	75,000.00
Purchased/Contracted Services Totals		\$109,088.35	\$245,826.23	\$205,000.00	\$334,380.11	\$475,000.00	\$325,000.00
Supplies							
604-1555-1556-53-1705	Miscellaneous Expense	4,317.00	4,318.96	5,000.00	4,010.00	20,000.00	20,000.00
Supplies Totals		\$4,317.00	\$4,318.96	\$5,000.00	\$4,010.00	\$20,000.00	\$20,000.00



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund 604 - Property and Casualty Insur Fund							
EXPENSE							
Department 1555 - Risk Management							
Cost Center 1556 - Insurance							
Interfund/Interdepartmental Charges							
604-1555-1556-55-2101	TPA Fees	15,871.14	18,220.29	15,000.00	23,825.76	28,000.00	25,000.00
604-1555-1556-55-2500	Premiums Paid	682,549.58	455,555.42	550,000.00	797,290.52	798,000.00	874,000.00
	Interfund/Interdepartmental Charges Totals	\$698,420.72	\$473,775.71	\$565,000.00	\$821,116.28	\$826,000.00	\$899,000.00
	Cost Center 1556 - Insurance Totals	\$968,188.03	\$992,599.33	\$975,000.00	\$1,359,194.49	\$1,571,000.00	\$1,494,000.00
	Department 1555 - Risk Management Totals	\$968,188.03	\$992,599.33	\$975,000.00	\$1,359,194.49	\$1,571,000.00	\$1,494,000.00
Department 9100 - Transfers							
Interfund/Interdepartmental Charges							
604-9100-55-1104	Bank Service Fees	633.63	711.90	.00	555.52	500.00	500.00
	Interfund/Interdepartmental Charges Totals	\$633.63	\$711.90	\$0.00	\$555.52	\$500.00	\$500.00
	Department 9100 - Transfers Totals	\$633.63	\$711.90	\$0.00	\$555.52	\$500.00	\$500.00
	EXPENSE TOTALS	\$968,821.66	\$993,311.23	\$975,000.00	\$1,359,750.01	\$1,571,500.00	\$1,494,500.00
Fund 604 - Property and Casualty Insur Fund Totals							
	REVENUE TOTALS	\$1,564,191.29	\$1,083,078.77	\$990,223.00	\$1,036,803.45	\$1,119,223.00	\$1,767,013.00
	EXPENSE TOTALS	\$968,821.66	\$993,311.23	\$975,000.00	\$1,359,750.01	\$1,571,500.00	\$1,494,500.00
Fund 604 - Property and Casualty Insur Fund Totals		\$595,369.63	\$89,767.54	\$15,223.00	(\$322,946.56)	(\$452,277.00)	\$272,513.00



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund 700 - Sweetland Amphitheatre - DDA II							
REVENUE							
Contributions and Donations							
700-37-1003	Community Donations	438,667.50	219,150.00	.00	567,972.01	558,000.00	440,000.00
	Contributions and Donations Totals	\$438,667.50	\$219,150.00	\$0.00	\$567,972.01	\$558,000.00	\$440,000.00
Miscellaneous Revenue							
700-38-9008	Other Miscellaneous Revenue	17,375.22	12,650.00	.00	10,275.00	14,000.00	15,000.00
700-38-9900	Ticket Sales	793,372.31	775,393.62	.00	772,231.36	1,149,000.00	952,000.00
700-38-9901	Beer/Wine/Concessions	51,606.41	69,147.81	.00	60,036.32	78,000.00	78,000.00
700-38-9902	Merchandise	8,351.94	10,948.46	.00	5,171.59	12,000.00	12,000.00
700-38-9905	Food Trucks	.00	.00	.00	1,500.00	2,000.00	.00
700-38-9906	Artist Merchandise	.00	.00	.00	1,833.35	2,000.00	.00
	Miscellaneous Revenue Totals	\$870,705.88	\$868,139.89	\$0.00	\$851,047.62	\$1,257,000.00	\$1,057,000.00
Other Financing Sources							
700-39-1201	Transfers in from Gen Fund	.00	.00	.00	95,000.00	95,000.00	460,000.00
700-39-2101	Sale of Surplus Equipment	3,573.06	.00	.00	.00	.00	.00
	Other Financing Sources Totals	\$3,573.06	\$0.00	\$0.00	\$95,000.00	\$95,000.00	\$460,000.00
Department 5005 - Sweetland on Ice							
Contributions and Donations							
700-5005-37-1003	Community Donations	9,050.00	6,465.00	.00	11,500.00	11,500.00	12,000.00
	Contributions and Donations Totals	\$9,050.00	\$6,465.00	\$0.00	\$11,500.00	\$11,500.00	\$12,000.00
Miscellaneous Revenue							
700-5005-38-9900	Ticket Sales	116,829.68	109,038.00	.00	116,261.02	116,261.00	125,000.00
700-5005-38-9901	Beer/Wine/Concessions	.00	.00	.00	6,534.90	6,535.00	7,500.00
700-5005-38-9902	Merchandise	2,076.55	1,630.00	.00	2,559.50	2,560.00	3,000.00
	Miscellaneous Revenue Totals	\$118,906.23	\$110,668.00	\$0.00	\$125,355.42	\$125,356.00	\$135,500.00
Department 5005 - Sweetland on Ice Totals		\$127,956.23	\$117,133.00	\$0.00	\$136,855.42	\$136,856.00	\$147,500.00
REVENUE TOTALS		\$1,440,902.67	\$1,204,422.89	\$0.00	\$1,650,875.05	\$2,046,856.00	\$2,104,500.00
EXPENSE							
Department 5005 - Sweetland on Ice							
Personnel Services & Employee Benefits							
700-5005-51-1100	Regular Salaries and Wages	30,026.65	39,812.91	.00	46,930.90	41,945.00	45,000.00
700-5005-51-1300	Overtime Wages	.00	2,644.14	.00	511.68	512.00	600.00
700-5005-51-2901	Uniforms	.00	305.23	.00	.00	.00	800.00
	Personnel Services & Employee Benefits Totals	\$30,026.65	\$42,762.28	\$0.00	\$47,442.58	\$42,457.00	\$46,400.00
Purchased/Contracted Services							
700-5005-52-1309	Machinery & Equipment	.00	.00	.00	1,874.23	1,705.00	2,100.00
700-5005-52-2205	Other Repair & Maintenance	294.32	1,713.79	.00	.00	.00	.00
700-5005-52-3300	Advertising Expense	2,692.78	2,617.15	.00	8,880.95	8,880.00	10,000.00
700-5005-52-3999	Other Contractual Services	13,928.36	5,135.84	.00	12,498.05	12,500.00	15,000.00
	Purchased/Contracted Services Totals	\$16,915.46	\$9,466.78	\$0.00	\$23,253.23	\$23,085.00	\$27,100.00



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund 700 - Sweetland Amphitheatre - DDA II							
EXPENSE							
Department 5005 - Sweetland on Ice							
Supplies							
700-5005-53-1103	Materials	1,454.44	3,250.92	.00	2,921.17	2,921.00	3,500.00
700-5005-53-1200	Utilities/Energy	19,698.20	19,163.20	.00	19,213.36	18,195.00	17,500.00
700-5005-53-1601	Small Tools and Equipment	74.88	437.04	.00	.00	.00	.00
	Supplies Totals	\$21,227.52	\$22,851.16	\$0.00	\$22,134.53	\$21,116.00	\$21,000.00
Interfund/Interdepartmental Charges							
700-5005-55-1101	Tellers Over	.00	17.19	.00	(10.69)	.00	.00
	Interfund/Interdepartmental Charges Totals	\$0.00	\$17.19	\$0.00	(\$10.69)	\$0.00	\$0.00
Debt Service							
700-5005-58-1201	Leases - Principal	.00	44,828.80	.00	50,746.95	50,746.00	50,746.00
700-5005-58-1202	Leases - Interest	370.88	6,808.20	.00	5,349.11	7,464.00	7,464.00
	Debt Service Totals	\$370.88	\$51,637.00	\$0.00	\$56,096.06	\$58,210.00	\$58,210.00
Department 5005 - Sweetland on Ice Totals		\$68,540.51	\$126,734.41	\$0.00	\$148,915.71	\$144,868.00	\$152,710.00
Department 5010 - General Sweetland Operations							
Personnel Services & Employee Benefits							
700-5010-51-1100	Regular Salaries and Wages	35,023.92	7,661.92	.00	30,366.02	31,000.00	282,920.00
700-5010-51-1300	Overtime Wages	.00	.00	.00	.00	6,629.00	8,000.00
700-5010-51-2100	Group Insurance	.00	.00	.00	.00	.00	26,000.00
700-5010-51-2200	FICA - City Share	2,554.06	513.61	.00	5,634.63	5,700.00	22,255.00
700-5010-51-2400	Retirement	.00	.00	.00	3.36	.00	34,007.00
700-5010-51-2700	Workers Comp Claims	.00	.00	.00	.00	.00	1,176.00
700-5010-51-2901	Uniforms	.00	642.00	.00	.00	.00	1,500.00
700-5010-51-2902	Travel and Training	3,481.93	517.41	.00	8.00	.00	5,000.00
	Personnel Services & Employee Benefits Totals	\$41,059.91	\$9,334.94	\$0.00	\$36,012.01	\$43,329.00	\$380,858.00
Purchased/Contracted Services							
700-5010-52-1309	Machinery & Equipment	2,598.99	.00	.00	20,241.24	21,000.00	.00
700-5010-52-2202	Building Repair & Maintenance	41,555.35	30,268.72	.00	55,820.32	56,000.00	45,000.00
700-5010-52-2205	Other Repair & Maintenance	15,944.00	.00	.00	6,979.82	7,500.00	7,500.00
700-5010-52-2320	Equipment Rental	1,500.00	11,749.04	.00	4,033.03	12,000.00	13,800.00
700-5010-52-2526	IT Services	.00	.00	.00	.00	.00	14,058.00
700-5010-52-3101	Gen Liability Claims/Contrib	23,251.04	39,437.08	.00	50,740.00	56,882.00	60,000.00
700-5010-52-3300	Advertising Expense	.00	.00	.00	7,848.05	34,300.00	72,000.00
700-5010-52-3852	Marketing & Sales Expense	49,088.41	38,396.43	.00	53,659.26	54,000.00	15,000.00
700-5010-52-3999	Other Contractual Services	202,073.49	147,010.33	.00	107,383.05	115,000.00	25,000.00
	Purchased/Contracted Services Totals	\$336,011.28	\$266,861.60	\$0.00	\$306,704.77	\$356,682.00	\$252,358.00
Supplies							
700-5010-53-1101	General Office Supplies	833.68	1,013.21	.00	1,561.02	2,000.00	2,000.00
700-5010-53-1102	Postage and Express	.00	.00	.00	32.15	25.00	100.00



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2024 Estimated Amount	2025 Projected
Fund 700 - Sweetland Amphitheatre - DDA II							
EXPENSE							
Department 5010 - General Sweetland Operations							
Supplies							
700-5010-53-1103	Materials	6,714.47	15,853.98	.00	6,828.18	7,000.00	5,000.00
700-5010-53-1200	Utilities/Energy	40,657.63	39,376.39	.00	37,092.17	40,000.00	42,560.00
700-5010-53-1401	Dues, Publications, Subscript	4,127.84	5,635.53	.00	21,887.55	22,000.00	15,000.00
700-5010-53-1601	Small Tools and Equipment	546.16	3,401.29	.00	1,765.05	2,000.00	1,500.00
700-5010-53-1700	Other Supplies	474.39	72.43	.00	.00	.00	.00
700-5010-53-1705	Miscellaneous Expense	8,229.96	15,759.85	.00	23,034.35	25,000.00	25,000.00
	Supplies Totals	\$61,584.13	\$81,112.68	\$0.00	\$92,200.47	\$98,025.00	\$91,160.00
Interfund/Interdepartmental Charges							
700-5010-55-1104	Bank Service Fees	96.38	125.29	.00	133.64	200.00	200.00
	Interfund/Interdepartmental Charges Totals	\$96.38	\$125.29	\$0.00	\$133.64	\$200.00	\$200.00
Other Costs							
700-5010-57-9000	Talent/Fees/Other	733,645.51	562,849.44	.00	854,276.37	1,072,126.00	962,500.00
700-5010-57-9002	Production Costs	139,480.93	87,935.21	.00	162,987.05	201,619.00	175,000.00
700-5010-57-9003	Bar Expense	203.09	.00	.00	1,228.93	1,500.00	1,500.00
700-5010-57-9004	Merchandise	9,077.59	4,931.08	.00	2,540.26	5,000.00	5,000.00
700-5010-57-9005	Artist Catering/Trsp/Lodging	25,619.94	19,125.89	.00	36,062.23	42,000.00	46,500.00
	Other Costs Totals	\$908,027.06	\$674,841.62	\$0.00	\$1,057,094.84	\$1,322,245.00	\$1,190,500.00
Department 5010 - General Sweetland Operations		\$1,346,778.76	\$1,032,276.13	\$0.00	\$1,492,145.73	\$1,820,481.00	\$1,915,076.00
Totals							
EXPENSE TOTALS		\$1,415,319.27	\$1,159,010.54	\$0.00	\$1,641,061.44	\$1,965,349.00	\$2,067,786.00
Fund 700 - Sweetland Amphitheatre - DDA II Totals							
REVENUE TOTALS		\$1,440,902.67	\$1,204,422.89	\$0.00	\$1,650,875.05	\$2,046,856.00	\$2,104,500.00
EXPENSE TOTALS		\$1,415,319.27	\$1,159,010.54	\$0.00	\$1,641,061.44	\$1,965,349.00	\$2,067,786.00
Fund 700 - Sweetland Amphitheatre - DDA II Totals		\$25,583.40	\$45,412.35	\$0.00	\$9,813.61	\$81,507.00	\$36,714.00
Net Grand Totals							
REVENUE GRAND TOTALS		\$164,203,717.28	\$184,443,232.70	\$167,745,664.00	\$160,722,847.45	\$176,358,763.00	\$185,704,204.00
EXPENSE GRAND TOTALS		\$156,285,044.38	\$167,086,825.44	\$167,254,492.00	\$152,766,065.11	\$170,975,644.00	\$181,834,180.00
Net Grand Totals		\$7,918,672.90	\$17,356,407.26	\$491,172.00	\$7,956,782.34	\$5,383,119.00	\$3,870,024.00