

2024

ANNUAL OPERATING BUDGET

CALENDAR YEAR END JANUARY 1 – DECEMBER 31ST 2024



2024 OPERATING BUDGET – CITY OF AMERICUS, GEORGIA

Mayor Lee Kinnamon
Council member Nelson Brown, Mayor Pro Tem District 2
Council member Daryl Dowdell, District 6
Council member Charles Christmas, District 4
Council member Kelvin Pless, District 5
Council member Nicole Smith, District 3
Council member Terence Clemons, District 1



BUDGET PREPARATION AND PRESENTATION
Diadra W. Powell, City Manager
Twany Edwards, Director of Finance

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**City of Americus
Georgia**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2021

Christopher P. Morrill

Executive Director/CEO

OUR VISION

“Historic city striving through innovation to provide excellent services to all.”



OUR MISSION

Americus is committed to creating an innovative, clean, and safe community that provides effective government services, promotes economic development, and cultivates an environment for quality education, jobs, and growth.”

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CITY OF AMERICUS MAYOR & COUNCIL

The City of Americus is a Georgia municipal corporation with a seven-member City Council composed of the Mayor and six Council members. The Mayor is elected by voters at-large and serves a four-year term. The six Council members are esingle-memberingle member districts and serve staggered four-year terms. The Mayor and Council are vested with policy making authority.



Mayor ,Lee Kinnamon

**Terence Clemons
District 1**



**Nelson T. Brown
District 2**



**Nicole Smith
District 3**



**Charles Christmas
District 4**



**Kelvin Pless
District 5**



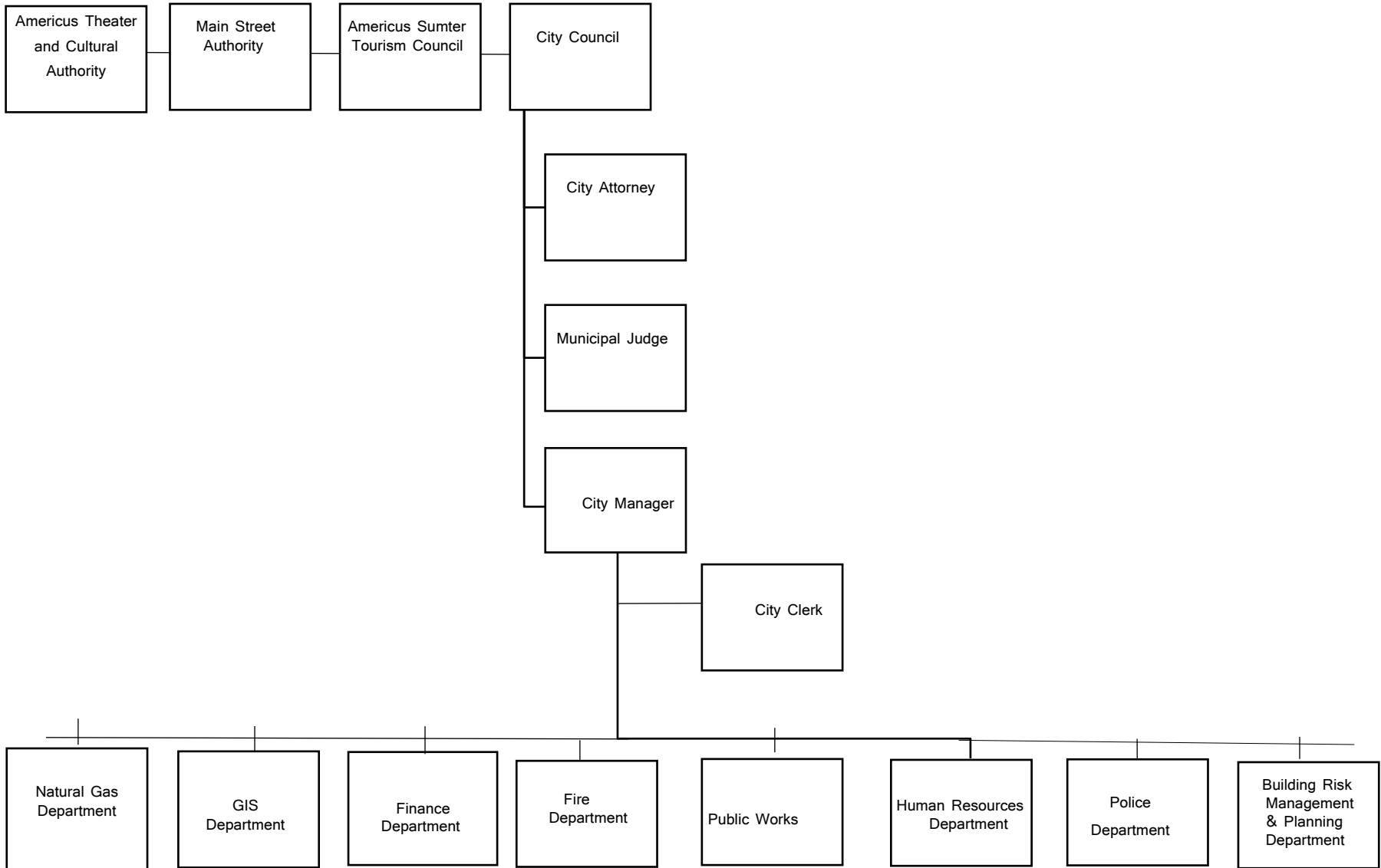
**Daryl Dowdell
District 6**



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Government & Organizational Structure

The City Council is the policy-making body of the City of Americus. The City Council, along with the Mayor approves the annual budget, all ordinances, resolutions, and contracts in public meetings. The Mayor Pro Tem is elected annually to preside over meetings in the absence of the Mayor. City Council members serve for four (4) year staggered terms and are elected by district.

The Council appoints members to various Boards, Authorities, and Commissions. The Council also appoints the City Manager, City Attorney, and Municipal Court Judge. The City Manager, as the City's Chief Administrative Officer, is responsible for the enforcement of laws and ordinances and the implementation of policies passed by the Council. The City Manager hires department heads to assist with these responsibilities.

GENERAL GOVERNMENT

Diadra Powell- City Manager
Sierra Harvey, - City Clerk
Jimmy Skipper - City Attorney
Jesse Greene - Municipal Court Judge

DEPARTMENT HEADS

Beverly Butcher, GIS Manager
Twany Edwards, Director of Finance
Ola-Terrell Jordan, Director of Human Resources
Vacant, Community Development
Nicole Kirksey, Director of Tourism
Roger Bivins, Fire Chief
Mark Scott, Police Chief
Roger Willis, Chief Building Official
Heather Stanley, Managing Director of the Rylander Theatre
David D. Wooden, Director of Natural Gas Services
Qaijuan Willis, Director of Main Street
Vacant, Public Services

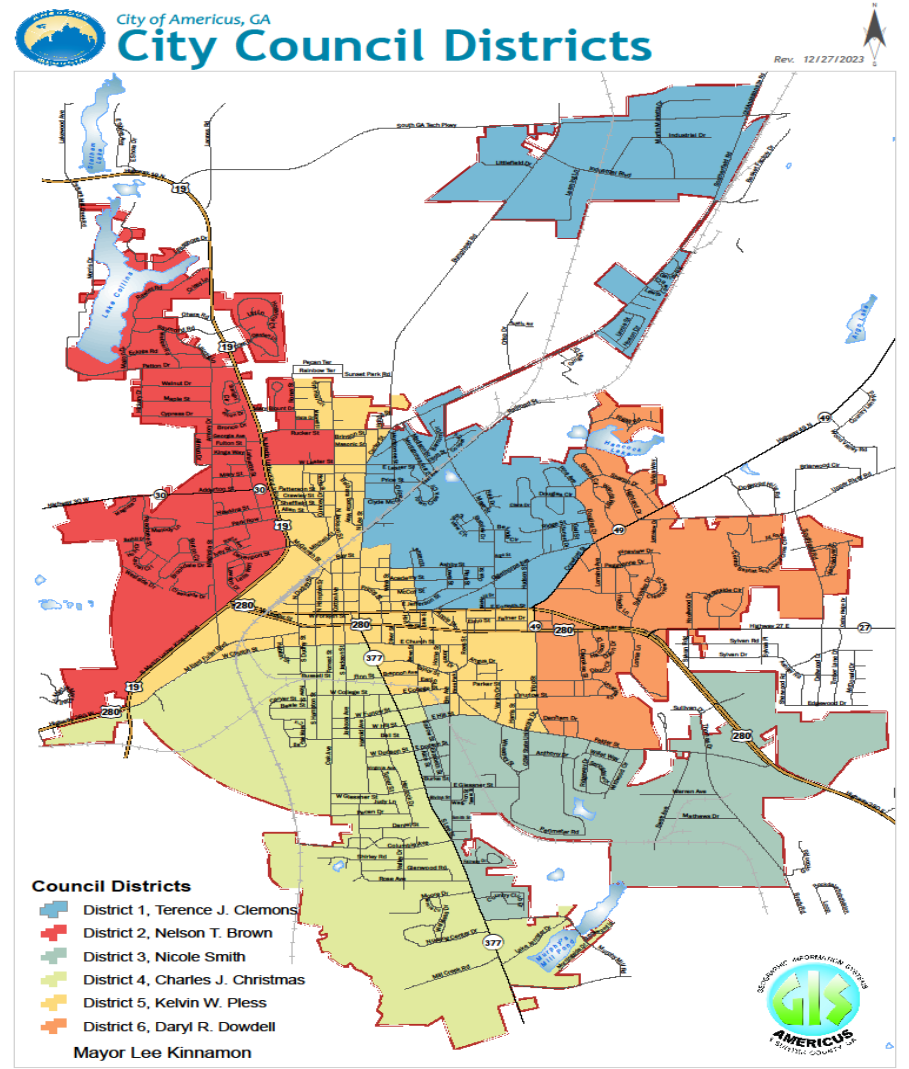
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AMERICUS AT A GLANCE

Americus Government	Mayor-Council
Area-Square miles	11.48
Miles of streets	117
Fire Protection:	
Stations	3
Firefighters	48
Police Protection:	
Stations	1
Police Officers	45
Water System:	
Number of water customers	7,600
Average daily consumption	2,397,000
Plant capacity - gallons/day	10,800,000
Miles of water mains	139
Water storage capacity-gallons	4,400,000
Sewer system (Secondary treatment):	
Number of sewer customers	6,700
Disposal plants	1
Pumping stations	15
Miles of sewer	103
Sewer treatment capacity-gallons/day	4,400,000
Average daily treatment-gallons	2,562,000
Gas system (Source-Municipal Gas Authority of GA):	
Number of gas customers	2,250
Daily average consumption-cubic feet	2,000,000
Daily allocation from supplier-cubic feet	2,500,000
Miles of gas mains	104.7
Number of employees:	194



HISTORY OF AMERICUS

Americus, a Shining City on a Hill, is the hub of the eight county Middle Flint area of Southwest Georgia and the county seat of Sumter County. More than one half of the entire county population resides in Americus.

Americus was incorporated in 1832. It is thought to be named for the Western Hemisphere, not for the Italian navigator, Amerigo Vespucci. A more colorful explanation concerning the name selection suggests that the first settlers, because of their happy-go-lucky ways, were frequently referred to as "merry cusses." Thus, each of them was said to be "A-meri-cus."

Sumter County was formed in 1831 and named for Thomas Sumter, a Revolutionary War General. Sumter County's most famous resident and native son is former United States President Jimmy Carter. His campaign for and election to the presidency of the United States established Americus and Sumter County as a tourism center, with many people visiting Americus, neighboring Plains and the Andersonville War Prison and National Cemetery and Civil War Village.

Americus has a well restored Historic District with many Antebellum and Victorian Style homes. The restoration of the magnificent Windsor Hotel, the renovation of the beautiful Rylander Theater, and other buildings in downtown Americus has drawn many visitors to this area.



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Community Information

The City of Americus is in Sumter County in Southwest Georgia. Americus is 132 miles from Atlanta and only nine miles from Plains, the home of America's 39th President and Nobel Peace Prize Laureate, Jimmy Carter. Americus is located strategically between the Andersonville and Plains National Historic Sites. Sumter County is the only county in Georgia that boasts two national historic sites. In Plains, the renovations of the Plains High School and Jimmy Carter Boyhood Home site in Archery have been completed. Plains High School has been designated the state school of Georgia. The United States Prisoner of War Museum is located within the Andersonville National Historic Site. This museum opened in April 1998. More than 150,000 visitors are received at these sites annually.

The City of Americus is empowered to levy a property tax on both real and personal properties located within its boundaries. It also is empowered by state statute to extend its corporate limits by annexation, which occurs when deemed appropriate by the governing body.



The City of Americus provides a full range of services, including police and fire protection and community development activities, water and sewer services, natural gas services, solid waste services, stormwater services, and the Rylander Theater are all operated as proprietary funds of the City. The Downtown Development Authority and the Americus Sumter Tourism Council are recorded as component units.

The annual budget serves as the foundation for the City of Americus' financial planning and control. All agencies of the City of Americus are required to submit requests for appropriation to the City Manager. The Finance Department prepares the budget based on these requests. The requested budget is submitted to the City Manager. The City Manager uses this information as the starting point for developing the proposed/recommended budget. The

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proposed/recommended budget is then presented to the Mayor and Council on or before November 30. The council is required to hold public hearings on the proposed budget and to adopt a final budget no later than December 31, the close of the City's fiscal year. The appropriated budget is prepared by fund (e.g., General Fund), function (e.g., public safety), and department (e.g., police). Department heads may make budget transfers of appropriations within a department. Transfers of appropriations between departments require the special approval of the governing council. Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an appropriated budget is required; however, the City's budget policy includes all funds. The adherence to this policy has played an important role in controlling expenses during the economic downturn in 2020 and recovery efforts that continue as well as during times of inflation. Budget ordinance amendments are prepared throughout the year when necessary to adjust for unanticipated events, planned spending reductions, and more accurate monitoring of financial conditions.

FACTORS AFFECTING FINANCIAL AND ECONOMIC CONDITION

Local Economy

The citizens of Americus and Sumter County set the standard over twenty years ago when they voted to impose upon themselves a special purpose local option sales tax to fund economic development. This tax generated more than nine million dollars to spur economic development. These monies have been used to pay for the costs of improvements to the City's infrastructure and to provide attractive financing packages for industrial development. The loan funds are used continuously to enhance economic development. In 2017, the Americus Sumter County Chamber of Commerce and the Payroll Development Authority reorganized. The result was a salaried economic developer on staff charged strictly with recruiting industry and expansion of existing business and industry and an employee to assist the Chamber of Commerce. As a community, we are focused on improving the lives of our citizens daily through the important work of valuable & sustainable services including maintaining and improving our infrastructure, economic development, appropriate training for our employees, and strategic planning.

Americus participates in the National Main Street Program. In 1983 the City of Americus was designated as a Main Street City. During the last 40 years many changes have occurred. In 2016, a full-time manager was hired to oversee the revitalization, promotion, and economic development of the thirteen-block central business district. During the last decade, a low-interest revolving loan program was formulated for use in the Central Business Improvement District. In addition, facade and sign grants are offered to businesses to improve storefronts. As downtown merchants began taking advantage of the programs and with the addition of our first Friday events, the Women's Wine & Chocolate Walk, Food Truck festivals, Taste of Sumter, Hot Glass Craft Beer festival, the Americus Music Festival, as well as continued changes to the streetscape of downtown along with ordinance changes to make us more tourist friendly,

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the City continues to see and uptick in businesses interested in downtown and a new downtown emerge.

In addition, the thirteen-block central business improvement district now boasts a reputation as a shopping destination. Several large buildings that formerly housed single businesses have been renovated into mixed use facilities that house a combination of retail, commercial and residential space. One of these larger buildings that formerly housed the Rylander Motor Company was fully restored and once served as the International Headquarters for Habitat for Humanity. Citizens Bank of Americus refurbished the old Fire Station and other buildings to house their downtown facility. This project represents the largest private renovation in the downtown area to date. Also contributing to the Downtown area is the renovation of Rylander Park to include more green space, modifications to traffic flow and parking, the addition of bike lanes, and improvements at the Farmer's Market.

The Americus Welcome Center is located on the first floor of the municipal building and houses both the City of Americus' Tourism Department, as well as Americus Main Street. The space serves as a Regional Visitor Information Center, complete with public restrooms, Americus & Sumter County collections, and resources for visitors to our community as well as resources to other travel destinations. A full-time Tourism Director works closely with our neighboring cities and the county to foster relationships outside of our regional area to spur economic growth. With the assistance of stakeholders, the City continues to explore branding itself with new marketing campaigns. In doing so hotels like Windsor Hotel are renovating again and have added more options for all age groups to enjoy not only while visiting but for locals as well. These new additions and renovations in the heart of downtown has helped Windsor to continue to see sold-out weekends. Another successful private/public partnership resulted in the renovation of the 620-seat Rylander Theatre in 1999. The Rylander continues to have sold-out nights as well. Both the hotel and the theatre complement the retail businesses of downtown Americus.

Revenues generated from the City's hotel/motel tax have fluctuated over the past five years. In comparing 2019, 2020, & 2021, 2022, & 2023 each year, we have seen an increase from \$343,900 to \$385,000(estimate). As a result of an upward trend in this revenue source, we have increased the budgeted revenues conservatively using a five-year average model associated with Hotel Motel Tax at \$350,000. Despite the concerns related to the pandemic & inflation, our revenues continue to be consistent. The City of Americus has fared well during unprecedented times with increased revenues in some areas largely due to renewed interest in investments in the community and economic development opportunities. We are expecting to continue this trend into 2024. We have become accustomed to visitors reserving rooms well in advance for small regional meetings, seminars, mini-conventions, motor coach tours and group travel associations and clubs.

In general, Americus is seeing a turnaround in its economic condition. The City is focusing on attracting service type and retail corporations and several private investors. Even more noticeable is a renewed interest in development within the City limits. The

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state-of-the-art hospital, Phoebe Sumter Medical Center, which continues to expand its services to our citizens along with new businesses & restaurants opening each year are impacting our local economy in a positive way. Independent investors like Chi Fa la, the Red Owl, & many others are interested in Americus as a partner in collaborating on investments within our corporate limits.

Local unemployment rates reached a decade high of 9.11% at the end of February 2011, with the average rate for August 2023 at 3.23%. The near double-digit rates prevailed for the last couple of years following the tornado, the closure of industries such as Collins and Aikman, The Tog Shop (Spiegel) and hiring freezes in other businesses and governments. However, although the rates have declined steadily for a number of years, the unemployment rates had a minimal increase this year. The pandemic created an environment where there is more work from home opportunities. However, we have been working to recruit new talent with the reinvestments in the community from several large employers, medium-sized employers, and well as small business investments, the environment for hiring continues to be stable.

In response to our local economic needs, in 2008 with the University of Georgia through its Archway Partnership Several entities began to work towards the common goal of growth and economic development. These entities were the City of Americus, Sumter County Board of Commissioners, Sumter County Board of Education, Payroll Development Authority and Phoebe Sumter Hospital. The Program was designed to provide communities with the wealth of expertise of faculty and students and easy access to higher ed resources to find solutions to local issues. Through this partnership, Americus was able to develop several plans on areas of improvement. We are still implementing some of those recommendations and plan to continue the implementation in the coming year.

During 2014 to continuously improve economic development strategies, the City of Americus in partnership with the Carl Vinson Institute of Government at the University of Georgia began work on the "Americus Renaissance Strategic Vision and Plan". This partnership has continued to address the wishes of the citizens in the areas of Organization, Design, Promotion, and Economic Development. With further assistance from the Archway Partnership, Georgia Municipal Association, Georgia Department of Community Affairs, UGA Small Business Development Center, and Georgia Cities Foundation, the plan prioritizes short and long-term action items that can be completed by the city as well as local community partners. We are also still working to implement recommendations from the collaborative efforts of these groups as well.

The Americus/Sumter County Payroll Development Authority continues to receive requests for information about Americus from companies located both within and outside the United States. In 2017, the Payroll Development Authority worked with prospects from various industries, looking to coordinate with those who match the workforce population of Sumter County. The Payroll Development Authority's efforts in creating new jobs and bringing businesses to Americus and Sumter County continues to have a significant impact, including over \$13.1 million in leveraged partnership that continued during 2022 and included the several economic development

announcements and job announcements. The economic impact of these announcements should be seen in the coming years.

Because of Americus' favorable location and climate, these inquiries, and visits to continue, even considering the national concerns about the economy and loss of jobs. With a diverse combination of retail and service industries, exciting tourist attractions, excellent education options, a two-year college and four-year college, the rebuilding of our hospital, and other community-wide initiatives, Americus is positioned for a strong sustainable future.

Long Term Financial Planning

Expansion, investment, development, improvement, and efficiency will be the focus of the Americus City government for the coming years. Being able to expand the city's perimeter in all directions is likely to be a concern of the Mayor and Council over the next decade. The Mayor and Council will continue to emphasize to the state legislature the development of legislation that will be conducive to cities striving to increase their corporate boundaries and the importance of economic development opportunities. These efforts are visible by the City Government's support of several entities over the years including One Sumter, the Payroll Development Authority, the Arts Council, and Tourism.

When it comes to transportation planning, the passing of the TSPLOST referendum in July 2012 and again in 2021 has provided much needed resources for the support and expansion of current infrastructure. It is the intent of the regional area to continue to present a referendum to our citizens. The TSPLOST referendum, which was approved by our citizens in 2022 will assist the City in its focus on transportation access and expected growth in e-commerce. The Hwy 280 Corridor from Cordele to Americus and Sumter County is evidence of the continued commitment by both the state and local municipalities to expand our infrastructure.

The City of Americus has developed a five-year capital improvement program that provides the framework for the purchase of machinery and equipment and the development and maintenance of the infrastructure to meet current and future needs. In accordance with our debt policy, we continue to utilize the Utility Revenue Bonds to finance several utility projects and improvements to the City's water and stormwater systems.

In addition, the 2019 SPLOST referendum was approved by our voters and those revenues are assisting with General Fund Capital projects over the next few years.

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Those major plans include the following:

- Public Safety Facilities, Equipment & Vehicles funding in the amount of \$3,750,000
- Roads, Streets and Bridges has an allocation of \$4,000,000.
- Building and Properties-Facilities Building Renovations and Improvements has funding in the amount of \$1,271,400.

All the long-term revenue streams such as SPLOST, TSPLOST, and bonds are designed to provide for future needs and mandates.

In 2014, the City passed a 2014 SPLOST referendum which provided needed resources for capital improvement projects.

Major planned improvements included in the City are:

- Highway 19 Enhancement and sidewalk improvements using ISTEAs funds. We have been awarded \$980,000 for enhancements and beautification.
- Continue Sidewalk Replacement and Resurfacing of various streets with TSPLOST and other funding mechanisms.
- Completion of various Water and Sewer projects funded by the 2010 & 2013 Series Revenue Bonds.
- Continue improvements to drainage and retention ponds through the Storm Water Utility.
- Construction of a public works office building.
- City Building/Facilities Repair/Renovations to meet the needs of our citizens. This includes renovations to the Rylander Theater and totals approximately \$2.5 million. Funding for this project is included in the 2014 SPLOST legislation.
- Road & Bridge repair and paving total approximately \$ 5 million. Funding for this project is included in the 2014 SPLOST legislation.
- Public Spaces and Green way enhancements that total approximately \$2.1 million. Funding for this project is included in the 2014.
- SPLOST legislation.
- Other smaller projects are included in the five-year capital improvements program for the City of Americus.

In 2019, the City passed its 2020 Referendum for SPLOST funds. It too will provide resources for capital improvement projects.

Major planned improvements included in the City are:

- Public Safety Facilities, Equipment and Vehicles
- Roads, Streets and Bridges
- Building and Properties - Facilities Building
- Renovations and improvements

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All the long-term revenue streams such as SPLOST, TSPLOST and bonds are designed to provide for future needs and mandates.

It is important to note that although we have a five-year Capital Improvement Plan, our council ops to approve projects annually based on the needs, economic conditions, and financial stability of the General Fund and Enterprise Funds.

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BUDGET HIGHLIGHTS AND HISTORICAL DATA

The 2024 proposed budget totals \$39.6 million, which is approximately \$4,513,238 more than 2023. The increase is related to an increase in the General Fund of approximately \$2,200,000. Insurance expenses are approximately 20% higher for liability and property insurance, 9.97% higher for medical insurance, expenditures related to capital expenditures, capital rollovers, salaries, and associated benefits.

- Salaries account for 29% of the total of all expenditures in the 2024 proposed budget. There is a 5% salary increase in the proposed budget for all employees. However, there is no merit increase budgeted for 2024.
- Benefits such as insurance, social security, retirement, and worker's compensation account for 12.25% of the budget.
- Our health insurance is estimated to increase slightly by an estimated 9.97% of the 2023 rate with no increase to dental insurance cost.
- The proposed/recommended budget contains four additional employees. Added positions are in Community Development, the Fire Department, and Customer Service Center. The plan includes 194 positions, 178 full-time, 7 elected officials, and 5 part-time.
- The American Rescue Plan Act of 2021, also called the COVID-19 Stimulus Package or American Rescue Plan, is a US\$1.9 trillion economic stimulus bill passed by the 117th United States Congress and signed into law by President Joe Biden on March 11, 2021, to speed up the country's recovery from the economic and health effects of the COVID-19 pandemic and the ongoing recession. First proposed on January 14, 2021, the package builds upon many of the measures in the CARES Act from March 2020 and in the Consolidated Appropriations Act, 2021, from December.

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BUDGET BY DEPARTMENT

The Budget by Department is shown below. The amounts for each department account for all expenses needed for the department to support our citizens and the City's need for the 2024 budget year including salaries, benefits, capital purchases, and expenses for the day-to-day operations of each department.

<u>Department</u>	<u>Amount</u>
Mayor and Council	\$ 1,453,758
Data Center	\$ 241,553
GIS	\$ 314,184
Finance	\$ 907,118
Human Resources	\$ 447,878
City Manager	\$ 491,467
Reese Park EDC	\$ 68,052
Fire	\$ 4,746,616
Police	\$ 3,725,327
Building Risk Management	\$ 644,349
Municipal Court	\$ 123,984
City Facilities & Parks	\$ 118,717
Street	\$ 1,189,733
Cemetery	\$ 39,012
Fleet Maintenance (Shop) *	\$ 368,720
Public Works	\$ 325,783
Grounds & Maintenance	\$ 970,516
Water & Sewer Fund	\$ 9,688,556
Natural Gas Fund	\$ 2,772,080
Solid Waste Fund	\$ 3,604,085
Stormwater Fund	\$ 635,627
SPLOST	\$ 2,406,940
TSPLOST	\$ 246,600
Community Development	\$ 237,288
GRANT & Misc. Funds	\$ *****
Total	\$ 39,623,886

"The grants and miscellaneous funds are estimated to be more than 3 million dollars."

"The Mayor & Council have allocated \$880,000 to support various community organizations."

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- Capital Outlay projects for non-enterprise, funds account for 9% of the projected expenditures for 2024. This includes the SPLOST-funded projects identified in the 2014 SPLOST referendum. The capital outlay also includes street improvements funded by TSPLOST and LMIG grant program funds.
- Other Operating Expenses (excluding salaries, benefits, and capital projects) account for 58% of the projected expenditures for 2024. These include the cost of utility operations, materials, supplies, utilities, contract services, and repair and maintenance for vehicles, equipment, etc.

BUDGET GUIDE

The 2024 Annual Operating Budget includes nine sections. These sections each have a brief description below. This Budget Guide is provided to summarize the information contained in each section and to assist the reader in finding information.

Section 1 - City Manager's Message & Supplemental Information

This section includes the City Manager's letter of transmittal and outline of recent policy decisions that have impacted the City's budget, and its financial position. This section also provides the reader with an overview of revenues/expenditures, debt, the tax digest information, and personnel information. In addition, this includes section a summary of expenditures by department, a five-year budget comparison of expenditures for the General Fund, Component Units, Special Revenue Funds, Enterprise Funds, the Health Insurance Internal Service Fund.

Section 2 – Policies, Procedures, & Budget Compliance

This section outlines the policies used to guide the preparation and management of the City's annual budget. This section also provides detailed information on budget development, budget adoption, the accounting policies and procedures for Fund Accounting, Governmental Funds, Debt Services, and Revenue and Expenditure policies and the calendar year 2024 budget calendar.

Section 3 - General Fund Revenue & Expenditure Detail

This section begins with a graph and chart identifying General Fund Revenues by Source. The General Fund is the City's primary operating fund. It accounts for all financial resources and expenditures except for those required to be accounted for in other funds. The General Fund finances the day-to-day operations and accounts for approximately 44% or \$16,420,151 of the budgeted appropriation. The General Fund depends on revenues generated from such sources as property taxes, sales taxes, utility transfers, service charges, business licenses and permits, insurance taxes, and other revenue to cover its operating costs.

The departments within the General Fund include the following: Mayor & Council, Data Department, GIS, Finance, Human Resources, Community Development, City Manager's Office, REES Park, Fire, Police, Municipal Court, Building Risk/Code Enforcement/Planning & Zoning, Streets, Cemetery, Fleet Maintenance, Public Works, Transportation, and Grounds & Maintenance.

Section 4 – Component Units

Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. Within the City of Americus, we have two component units: the Downtown Development Authority and the Tourism

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Department.

The Downtown Development Authority/Main Street and Tourism Department make up about 1% or of the total \$378,114 of the 2024 Operating Budget.

Downtown Development Authority and Main Street are focused on revitalization and development in the downtown area. This area is also a part of the Central Business Improvement District. A district of blocks with the City where business owners have agreed to an additional tax in support of improving the area in which they do business. It is important to note that since Main Street is not governed by an authority and receives its funding from General Fund revenues, it is considered a department within the General Fund for financial accounting.

The **Tourism Department** is primarily funded through Hotel Motel Tax revenue and is used to support the Americus Convention and Visitors Bureau as well as to promote tourism and economic development in Americus.

Section 5 – Special Revenue Funds

These are Special Funds that have been established to carry out projects or programs that are not funded through the normal operating and capital budget process. These funds are used to account for resources received from outside agencies and are restricted for a specific purpose. This section includes Federal and State Grants & Hotel Motel Tax.

The revenues in these funds are legally restricted for a specific purpose. These Consist of 2007, 2014 & 2019 Community Home Investment Program (CHIP) Funds, 2019 & 2021, 2022 Community Development Block Grant (CDBG) Fund, Transportation Enhancement (TE) Project Fund, Community Development Loan Program and State Revolving Loan program.

In addition, **Hotel Motel Tax Fund** is used to account for the collection and disbursement of hotel/motel taxes. The City has levied a 7% lodging tax. Of this percentage, 2% is given to the Rylander Theater for use in the operating expenditures and promotion. of the Theater. In the 2024 Operating Budget there is \$390,000 budgeted for Hotel Motel Tax. Of this, the Rylander Theatre Fund is receiving \$100,000 and the Tourism Fund is receiving is \$230,981.

Community Development Block Grant Fund: Financing is provided by grants received from the U.S. Department of Housing and Urban Development and the State of Georgia Departments of Community Affairs and Natural Resources.

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State Revolving Loan Fund: This fund is used to account for the operations of the City's revolving loans. Original funding was provided by the U.S. Department of Housing and Urban Development through the State of Georgia's Department of Community Affairs.

2001 Program Income Fund: This fund is used to account for program income associated with a Community Development Block Grant received from the U.S. Department of Housing and Urban Development.

2004 ISTEAA Fund: This fund is used to account for a grant received from the U.S. Department of Transportation for transportation enhancement activities.

2007, 2014, & 2019 2022 CHIP Fund: This fund is used to account for a grant received from the U.S. Department of Housing and Urban Development under the Community Home Investment Program.

2019 Community Development Block Grant (CDBG) Fund: This fund is used to account for a Community Development Block Grant received from the U.S. Department of Housing and Urban Development.

Section 6 - SPLOST & TSPLOST

The **Special Purpose Local Option Sales Tax (SPLOST) III** is a referendum approved by voters in November 2014 & again in 2019 that allows for an extra penny in sales tax to fund diverse projects. Georgia law allows local jurisdictions to use SPLOST proceeds to fund capital improvement projects that would otherwise be paid for with General Fund and property tax revenues. SPLOST expenditures for FY 2024 are projected to be \$2,406,940.

Transportation Special Purpose Local Option Sales Tax (TSPLOST) is a referendum approved by voters in 2012 and again in 2022. The City of Americus is a part of the River Valley Region and was one of three regions that approved the ten-year one percent sales tax to fund projects with a 75/25 split. The collection of the tax is split 75% on regional projects and 25% on local projects. The 25% portion is disbursed monthly to the cities in the region where the city has total discretion on the use on other local transportation related projects. TSPLOST expenditures for FY 2024 is projected to be \$246,600.

Section 7 – Proprietary/Enterprise Funds (Utility Funds)

CITY OF AMERICUS
2024 OPERATING BUDGET

The **Water and Sewer Fund (505)** is the largest of our enterprise funds. It is expected to generate \$8,408,4000 in revenue and incur \$9,688,556 in expenses, resulting in net loss of 1,280,156. It is important to note that this fund has maintained an average of \$6,000,000 in reserves over the past several years and has utilized revenue bonds for major capital expenditures. The fund expenses also include depreciation expense in the amount \$1,471,000, debt service, as well as capital items that are moved to the balance sheet at year end. The fund represents about 26% of the total budget. The fund provides over 7 million gallons of water per day to over 7,000 customers. This includes water distribution, production, water taps, sewer taps, water, and sewer maintenance as well as water the water treatment plant.

In addition, a portion of the Water & Sewer Fund's budgeted expenses are related to water operation and repair & maintenance of the lift stations & wastewater sampling. It also includes the treatment of the City's wastewater and disposal of the sludge in accordance with the Environmental Protection Division's (EPD) guidelines.

The **Gas Fund (515)** is our next largest enterprise fund and is projected to generate \$2,788,517 in revenue through charges for service and incur \$2,772,080 in expenses, resulting in a net gain of \$16,437. It is important to note that the revenues for this fund fluctuate as the weather fluctuates. The fund expenses also include depreciation expense in the amount \$95,040. The fund represents about 9% of the total budget. It provides natural gas services to approximately 2,250 customers in Sumter and Surrounding Counties.

The City has entered a contract for the purchase of wholesale natural gas supplies and related services with the Municipal Gas Authority of Georgia ("MGAG") that requires the City to purchase all of its natural gas from MGAG. The gas supply contract with MGAG authorizes MGAG to establish rates and charges so as to produce revenues sufficient to cover its operating costs and retire its bonds issued to acquire long-term gas supplies for sale to its members, including the City. In the event that revenues are insufficient to cover all costs and retire bonds issued by MGAG, the City is obligated to pay its obligation share of the costs of the gas supply and related services MGAG provides to the City, which costs include amounts equal to principal and interest on MGAG's bonds. These obligations, which extend through the year 2050, are general obligations of the City to which the City's full faith, credit, and taxing powers are pledged. The City's obligation to MGAG for gas supply costs are based on MGAG's costs to provide such supply, including bonds issued to purchase long-term rights to bulk supply. Payments to MGAG are made monthly.

The **Solid Waste Fund (Sanitation) (540)** is expected to generate \$3,849,100 in revenue through service charges and incur \$3,604,085 in expenses, resulting in a surplus of \$245,015. This fund represents about 11% of the total budget. Included under the Solid Waste Fund are administration as well as solid waste removal for both commercial and residential customers. This fund is responsible for collecting and properly disposing of solid waste and recyclables through Waste Management, a private contractor. In addition, the fund is expected to support landfill post closure cost generated by Sumter County government at a rate of 67.73% of its

CITY OF AMERICUS
2024 OPERATING BUDGET

total expenses. The fund also supports the landfill remediation expenses at a cost of 67.83% and a revenue bond through debt service payments on a Sumter County issued bond. This fund serves approximately 6,700 customers.

The **Storm Water Fund (580)** is projected to generate \$889,200 in revenue through user fees with expenses totaling \$635,627 during fiscal year 2023. The budget net income for fiscal year 2023 is \$253,573. The Storm Water Fund represents about 2% of the total budget. The fund includes stormwater maintenance, street sweeping, and other mitigation. The storm water maintenance program includes maintaining the drainage system, ditches, canals, ponds, and storm water pump stations, and providing street sweeping services necessary for the collection and disposal of storm water-related debris. Other functions include maintenance of existing storm water infrastructure and installation of new storm water retention ponds.

Nonmajor Proprietary/Enterprise Fund

The City of Americus has one Nonmajor Enterprise Fund, **The Rylander Theater Fund**. Because the Rylander Theater Fund is not self-sustaining, it receives subsidies from the General Fund in the amounts of \$100,000 & \$100,000 of Hotel Motel Tax revenues.

Section 8 – Health Insurance Internal Service Fund

The Health Insurance Internal Service Fund provides support for the General Fund, Main Street & Tourism Fund along with all of the enterprise funds: Water & Sewer, Natural Gas, Solid Waste, Rylander Theater, and Storm Water. The projected budget for this fund is \$2,300,000. This amounts to an increased budgeted amount of approximately \$500,000 from the 2023 budgeted amount. It is self-funded by the government internally to account for resources and expenses associated with health insurance coverage. The General Fund, Main Street & Tourism Fund along with all the enterprise funds: Water & Sewer, Natural Gas, Solid Waste, Rylander Theater, and Storm Water provided the revenue stream to pay the expenses associated with claims.

Section 9 - Appendix

This section contains a glossary of terms that may be useful in assisting the individual to interpret the budget.

CITY OF AMERICUS
2024 OPERATING BUDGET

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CITY OF AMERICUS
2024 OPERATING BUDGET



Mrs. Diadra Powell, MBA, CPM City Manager

Meet the City Manager

Mrs. Diadra W. Powell

Diadra Powell is the City Manager of the City of Americus. Diadra is appointed by the Mayor and City Council and serves at the pleasure of the Mayor and City Council. As the chief administrative officer of the city, the City Manager is responsible for the efficient administration of all city government departments. She has served in this role for approximately three years which includes serving as Interim City Manager for a year and as the Finance Director for the City of Americus for 7 years. She has over 16 years of local government experience.

Diadra was instrumental in the city of Americus receiving for the first time in its history, the Distinguished Budget Presentation Award under her leadership, the City of Americus has continued to receive the Certificate of Achievement for Excellence in Financial Reporting or its Comprehensive Annual Financial Report for the 30th consecutive year.

These awards, presented by the Government Finance Officers Association of the United States and Canada, are the highest forms of recognition in government budgeting and financial reporting. During her service in the United States Army, she received an Army Commendation Medal, Army Achievement Medal, as well as an honorable discharge.

She holds a Master of Business Administration with a concentration in Finance and a Bachelor of Arts in Chemistry from East Carolina University.

Diadra is an Army veteran and is married to a retired Marine. She enjoys needlepoint, traveling, and spending time with family. She also enjoys spending time with her sisters as a member of Alpha Kappa Alpha Sorority, Incorporated.

CITY OF AMERICUS
2024 OPERATING BUDGET

October 20, 2023

Dear Mayor and Council Members:

The 2024 Approved Operating Budget is the culmination of significant staff input and hours of consideration from our TEAM including the employees, Department Heads, and the Finance Department. The Finance Director worked to verify the accuracy of expenditure data and many projections to make sure that precise financial information was the basis for the recommended budget.

Key Policy Issues:

The following is a summary of the major policy issues addressed by the budget. All of these were developed to sustain operations and programs while containing costs.

- **Property Tax millage rate** – The value of a mill for 2024 is not projected to increase. In addition, the proposed millage rate for 2024 is 11.12. This is the same rate we have had for the past five years. Therefore, the development of the 2024 budget reflects the proposed millage rate. Property tax revenues are based on a combination of projections, historical data, and averages of several years of data.
- **Balanced General Fund** - The General Fund is balanced and maintains a minimal Fund Balance. The General Fund is stabilized by closing the gap between revenues and expenditures. It is imperative that we build up the fund balance each year to provide an emergency reserve of a minimum of three months of operating expenses. The current unassigned fund balance is \$5,540,661. This is approximately 4.5 months of operating expenses.
- **Water and Sewer Rates** –it is recommended that water and sewer rates are adjusted periodically to account for the increased cost of maintaining the system, there has been no rate increases built into the budget for more than 5 years. It is important to note that although the water and sewer rates have not increased in the last 10 years. It is our recommendation this year to have an incremental rate structure increase to the base fee. The recommendation is to also have a rate study completed to determine what the incremental increases should be moving forward.
- **Staffing** – Staffing requirements have changed from 2023 to 2024. There are no layoffs recommended. There are two additional positions in the Community Development Department, one part-time position in the Finance Department, and a full-time position in the Fire Department. As previously mentioned, there is a five percent salary increase for all budgeted positions as well as a vacancy factor of three for the Fire Department and a vacancy factor of six for the Police Department to account for normal

CITY OF AMERICUS
2024 OPERATING BUDGET

employee attrition within Public Safety.

- **Cost Recovery** - The city's goal of recovering the cost of providing services to the Public has been reviewed. Each Major Proprietary Fund is 100% self-sufficient. In other words, the revenues generated by the users will meet and exceed the operational costs and debt service required to provide the service.
- **Issues Affecting City Stability:**
The economic environment in which the City of Americus operates has a substantial effect on the organization's financial condition. Summarized below are some of the more significant internal and external factors affecting this Budget.
- **Economic Uncertainty** - The continued national economic climate is still in question as the financial markets fluctuate. Recovering unemployment rates, and inconsistent housing and retail sales continue to affect the local economy as well as inflation. .
- **Employee Benefits** - As we move forward, we continue to look at ways to improve employee benefits and decrease costs whenever possible. The following chart shows the progression of employee benefits from previous years compared to the recommended benefits in this year's budget. In addition, our continued efforts to focus on wellness and preventative health will result in lower claims and a healthier workforce. There is an increase in health insurance. The contributions to the GMA administered Retirement System have fluctuated since 2018. As markets have rebounded from 2009 unprecedented declines, the City's contributions have returned to normal levels.

CITY OF AMERICUS
2024 OPERATING BUDGET

	2020	2021	2022	2023 Projected	2024
Health Insurance	\$1,200,431	1,383,927	\$1,383,927	\$1,494,564	\$1,915,354
Workers Compensation	\$188,096	212,290	\$237,241	\$210,203	\$243,819
Retirement	\$734,731	\$916,120	\$952,226	\$904,270	\$984,4680
Dental Insurance	\$39,884	\$53,100	\$53,690	\$53,690	\$55,755
Total	\$2,163,142	2,565,527	\$2,601,054	\$2,663,0466	\$2,663,0466
% Change	10.49%	15.7%	1.4%	2%	2%

Tax Digest – The following chart shows the history of the tax digest and the corresponding millage rate.

Category	2020	2021	2022	2023	2024
Value of mill	\$320,600	\$322,673	\$326,537	\$326,537	\$347,968
Millage Rate	11.12	11.12	11.12	11.12	11.12
Tax Levy	\$3,565,072	\$3,588,124	\$3,631,091	\$3,631,091	\$3,869,404
% change in Net M & O Digest	1.11%	-1.84%	0%	0%	0%

CITY OF AMERICUS
2024 RECOMMENDED OPERATING BUDGET

The tax digest in the City of Americus has fluctuated from \$673,584,860 in 2019 to a projected \$687,422,782 in 2023. This translates into an increase in the value of property within the corporate limits of Americus. Please note that the 2023 Property Tax numbers reflect no increase in millage rate and the value of the mill is projected to be \$ 347,968 for 2024.

Finally, public hearings are scheduled for Thursday, December 7, 2023, at 6:00 p.m. as well as Thursday, December 14, 2023, at 6:00 p.m. at the Council Chambers located in the Russell Thomas Jr. Public Safety building at 119 S Lee St, Americus, GA 31709.

Please let me know if you have any questions concerning the following information.

Sincerely,



Diadra Powell
City Manager

CITY OF AMERICUS
2024 OPERATING BUDGET

GENERAL OVERVIEW

This book contains the budget for each of the funds that report the individual programs of work and financial story for the City of Americus for 2024. On the following pages, you will find details of the revenues and expenditures for each fund. In accordance with Georgia law the proposed budgets for each fund are “balanced” budgets. That means that revenue sources are identified for all expenditures.

2024 Budget Assumptions

In an effort to balance the budget for 2024, the following are included in the numbers that are recommended:

1. A robust wellness program will improve the overall health of our employees. This year a local vendor, Phoebe Sumter is managing our wellness program.
2. The recommended budget does not include rate increases in the water and sewer rates, storm water fees, or gas rates. However, it does account for the 3% increase in sanitation rates for all customers to offset the increase in the contracted Sanitation Services contract.
3. Upgrades to both the Sense’s Software and CSI software as well as payment kiosk for the utilities will improve the overall efficiency and effectiveness of the City.

Note: A portion of the cost associated with these upgrades are funded through the American Rescue Plan Act of 2021(ARPA) proceeds.

4. We will continue to utilize TSPLOST funds for much-needed street repairs and maintenance including speed bump installations.
5. SPLOST projects will continue as projected in the CIP and approved by the 2014 referendum and the most recent 2020 referendum that includes the use of the 2019 General Obligation Bond Funds.

CITY OF AMERICUS
2024 OPERATING BUDGET

In an effort to balance the budget for 2024, the following are included in the numbers that are recommended:

1. A robust wellness program will improve the overall health of our employees. The plan, including our wellness program, are managed by One Digital.
2. The recommended budget includes rate increases in the water and sewer rates & natural gas rates. There is also a 3% increase in sanitation rates for all customers to offset the increase in the contracted Sanitation Services contract and landfill post closure expenses.
3. Upgrades to both the Sensus Software and CSI software as well as payment kiosks for the utilities will improve the overall efficiency and effectiveness of the City.

Note: A portion of the cost associated with these upgrades are funded through the American Rescue Plan Act of 2021(ARPA) proceeds and are carryovers from the 2023 budget assumptions .

4. We will continue to utilize TSPLOST funds for much-needed street repairs and maintenance including speed bump installations.
5. SPLOST projects will continue as projected in the CIP and approved by the 2014 referendum and the most recent 2020 referendum that including the use of the 2019 General Obligation Bond Funds.

CITY OF AMERICUS
2024 OPERATING BUDGET

Salaries and Wages

The total amount included in the budget for 2024 for all funds for salaries and wages, not including overtime is \$8,739,936 compared to the recommended amount for 2023 of \$7,529,581. There is a five percent increase in salaries included in the 2024 recommended budget as well. However, there are no merit increases built into the recommended budget for 2024. In addition, as mentioned previously, there are vacancy factors for the following departments: Police Department, Fire Department.

The total personnel requirements for 2024 are 194 positions. The number reflects seven part-time positions, seven elected positions, and 181 full-time positions.

The following table outlines the personnel requests and recommendations for 2024:

Department	Present Staffing Levels	Requesting Staffing Levels	Approved Staffing Levels
Mayor & Council	7	7	7
GIS	3	2	2
Finance Department	9	9	9
Human Resources	3	3	3
City Manager	3	3	3
Community Development	0	2	2
Fire Department	49	50	50
Police Department	50	50	50
Municipal Court	1 full time 1 part-time	1 full time 1 part-time	1 full time 1 part-time
Building Risk/Code	5	5	5
City Facilities & Parks	1	1	1
Street Department	4	4	4
Cemetery	1 part-time	1 part-time	1 part-time

CITY OF AMERICUS
2024 OPERATING BUDGET

Shop	4	4	4
Public Works	2	2	2
Grounds & Maintenance	9	9	9
W&S Maintenance	9	9	9
Utility Billing	8	8 full-time 1 part time	8 full-time 1 part time
Natural Gas	7	7	7
Storm Water	3	3	3
DDA/Main Street	2 full time 1 part-time	2 full time 1 part-time	2 full time 1 part-time
Tourism	2 full time 1 part-time	2 full time 1 part-time	2 full time 1 part-time
Theater	3 full time 2 part-time	3 full time 2 part-time	3 full time 2 part-time
Total	182 full time 6 part-time	188 full time 7 part-time	188 full time 7 part-time

Overtime

Overtime pay which is required to be paid under the Fair Labor Standards Act (FLSA), continues to be a major expense item, especially in Public Safety Departments. The sworn personnel in the Fire Department work 24-hour shifts and Police Department work 12-hour shifts. While the Fair Labor Standards Act provides for the longer shifts, there is a certain amount of overtime that is automatically built into these departments' budgets. In addition, mandated training, court appearances, and community service projects result in additional overtime costs. This is in addition to the overtime pay that is normally required for sick and vacation leave time to ensure that public safety functions are adequately covered. The overtime for all funds is projected to be \$718,900 in 2024. This is an increase from \$688,000 projected and budgeted in 2023. This amounts to an increase of \$30,900. Much of the increase is attributed to increases in salaries.

CITY OF AMERICUS
2024 OPERATING BUDGET

FINANCIAL POLICIES

This section presents the policies that the City of Americus follows in managing its financial and budgetary affairs. These policies represent longstanding principles and practices that have been successful in maintaining financial stability.

FISCAL POLICIES

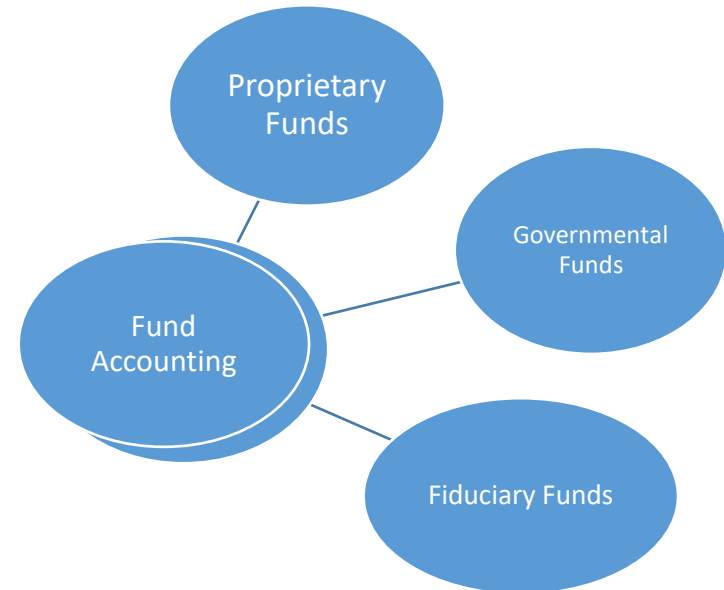
- * The City strives to maintain a broad revenue base to ensure equitable distribution of the burden of supporting City services.
- * The City actively supports economic and industrial development, recruitment, and retention efforts to expand the revenue base.
- * The City maintains timely collection systems and implements enforcement strategies to collect revenues.
- * The City safeguards assets through a robust system of internal controls.
- * The City prioritizes basic and essential services in regard to funding allocations.

FUND ACCOUNTING

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Americus, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The funds of the City of Americus can be divided into three categories: governmental funds, fiduciary, and proprietary funds. Fund financial reports provide detailed information about the City's major funds. The City uses many funds to account for a multitude of financial transactions.

GOVERNMENTAL FUNDS

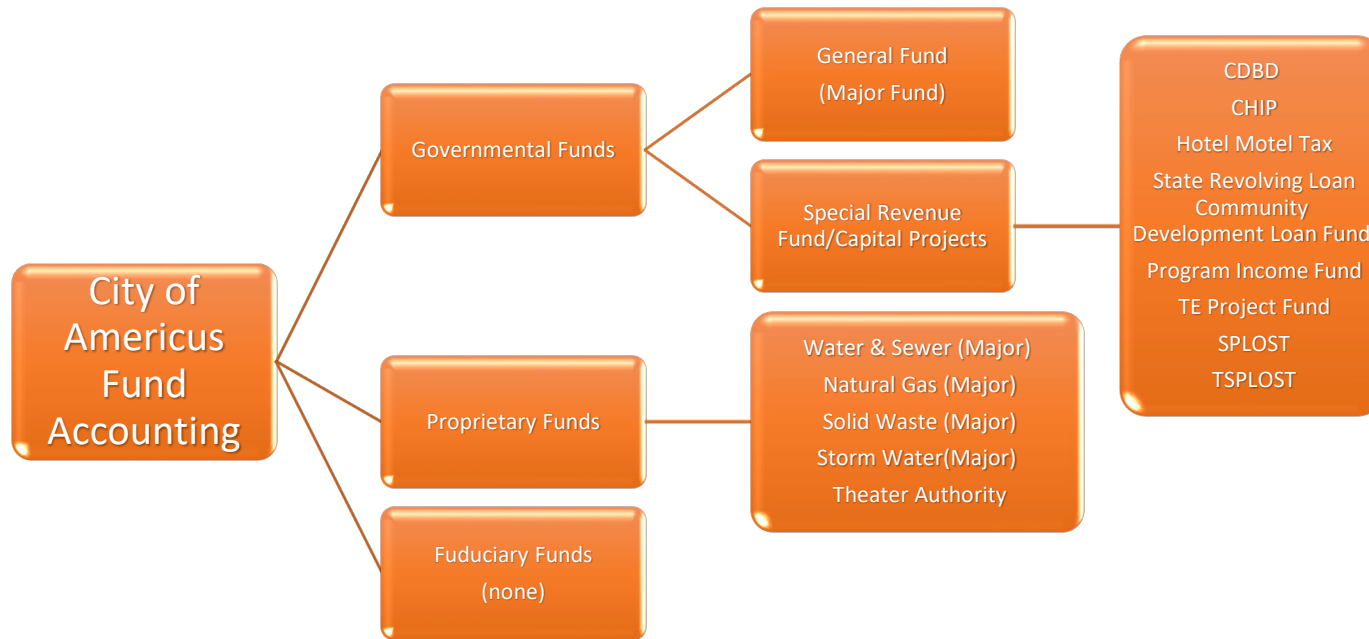
Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Most of the City's activities are reported in the governmental funds which are reported using an accounting method called modified accrual accounting which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the City's general governmental operations and basic services it provides. Governmental fund information helps to determine if there are more financial resources that can be spent soon to finance governmental services. The governmental funds are the General Fund, Special Revenue Funds, and Component Units.



PROPRIETARY (ENTERPRISE FUNDS & INTERNAL SERVICE FUND)

Proprietary funds are used to account for the operation of "business like activities". These activities are usually funded by user fees, such as water and sewer rates. The accounting method incorporates the full accrual basis much like private businesses. This basis of accounting recognizes transactions and events when they occur, regardless of the time of the related cash flow. The focus of these financials is long term as opposed to governmental funds. The enterprise funds are Water and Sewer, Natural Gas, Solid Waste Management, Storm Water Management, and Theater. The health insurance fund is an internal service fund.

CITY OF AMERICUS
2024 OPERATING BUDGET



PURCHASING POLICY

Procurement activities are for the most part decentralized. Each department head is responsible for following the established purchasing policies as communicated in the published “Purchasing Manual”. The manual addresses dollar limits, advertising and bidding requirements, local preferences, etc. All aspects of source selection and approval requirements are explained in detail. All purchasing is in accordance with approved budgets. Any proposed purchase not included in the approved budget must be presented to the full Mayor and Council for its vote. Emergency purchases or repairs may be authorized by the City Manager; however, any purchase made under these conditions shall be presented to the Mayor and Council for approval at the next scheduled meeting. Most proposed purchases that require the bidding process are centralized through our City Clerk. The intent of the purchasing policy is to provide fair and equitable treatment of all persons involved in purchasing activity, maximize the use of public funds, and provide safeguards for maintaining the integrity of such transactions.

CITY OF AMERICUS
2024 OPERATING BUDGET

INVESTMENT POLICY

The City adheres to treasury practices permitted by the State of Georgia. The City seeks to first promote the safety of the principal and secondly to maximize the return on the investment of idle cash and maintain liquidity for operational needs. The policy provides for bidding amongst local banks and the Georgia Fund 1. As all these investment types have virtually the same “safety” factor, the investment is made with the highest bidder. The results of the bidding process are shared with all parties.

REPORTING POLICY/AUDIT

Each fiscal year an independent firm is contracted to perform an audit of the City’s financial statements. The City’s fiscal year is from January 1 through December 31. Audits are performed in accordance with the Generally Accepted Audit Standards and Circular A-133 of the US Office of Management and Budget. Each year the audited “Comprehensive Annual Financial Report” (CAFR) is submitted to the GFOA for consideration for the “Certificate of Achievement for Excellence in Financial Reporting”. The City of Americus has received this award for the last 30 years. Our CAFR is available for viewing on our website.

The City also produces monthly financial statements that are distributed to the Mayor and Council, City Manager, and Department Heads. The statements compare actual amounts to approved budgets so that spending can be monitored and altered if necessary.

The City prepares an annual budget document providing basic understanding of the City’s planned revenues and expenses for the fiscal year as well as historical information for various accounts. The combination of the forecasted amounts and the actual historical amounts provides for a conceptual view of various financial trends. The budget document is distributed internally to the various departments and submitted to various external service providers and can also be viewed on our website. See additional budget information in the “Budget Policy” section.

DEBT POLICY

The City’s debt policy is defined by fund. The General Fund policy includes only short-term debt, obligations of less than 1 year and which are limited by the legal debt limit of 10% of assessed property value. The calculation for the current year is based on an assessed value of \$330,000,000. The 2024 budget does not anticipate any General Fund debt. Capital projects are either “pay as you go” or financed using the GMA’s lease pool offerings. In Enterprise Funds, if the obligation is too large to “pay as you go”, then long-term debt is allowed. The debt must be with a state agency, such as GEFA or MGAG, or put out for bid as a “Revenue Bond” with a defined revenue stream for repayment. In either case, the full Mayor and Council must approve all long-term debt. Currently, the Water and Sewer Fund & Stormwater are the only Enterprise Funds with debt. The details of the debt can be found in the notes section of the line item and the interest expense in the Utility Billing Department for Water & Sewer and Stormwater.

CITY OF AMERICUS
2024 OPERATING BUDGET

CAPITAL IMPROVEMENT POLICY

The City prepares a 5-year Capital Improvement Plan (CIP) each year to identify necessary replacements, expansions, and other capital needs. The plan is approved and updated by the Mayor and Council as part of the annual budget. The CIP includes expenditures of \$5,000 or more with a useful life of more than 1 year. The plan identifies long-term needs and recommended funding sources. The CIP is published annually and provided to both internal and external parties.

EXPENDITURE CONTROL

Each department is responsible for ensuring that funds are available within a specific line item in its budget before the issuance of purchase orders. Should overage be overlooked, we have subsequent controls that will identify any overspending. Our accounting software delivers an error message when an accounts payable voucher is entered for a line item that is insufficient for the purchase. These error messages are communicated to the Finance Director for review. Additional information is gathered to determine if the expenditure is appropriately recorded and if a budget amendment is needed. The amendment between line items within a department can be done at the Department Head's request. In other words, budgetary control is established at the department level, not by the individual line items within the department. All expenditures are approved by the Finance Director. Additionally, our monthly publication of the departmental financial statements strengthens control by adding a transparency factor to departmental spending.

BUDGET POLICY

LEGAL COMPLIANCE OF BUDGET

The City of Americus follows these procedures in establishing the budgetary data reflected in this statement.

- * By November 15, the City Manager submits to the Mayor and Council a proposed operating budget for the fiscal year commencing the following January. The operating budget includes proposed expenses and the means of financing them.
- * A Public Hearing is conducted at the November and/or December City Council meeting to obtain citizen comments.
- * Prior to January 1, the budget is legally enacted through passage of an ordinance.
- * The City of Americus Department Heads are authorized to request the Finance Director to prepare a transfer of budgeted amounts between line items within a department; however, any revisions that alter the total expenses of any department or fund must be approved by the Mayor and Council. Requests for additional personnel within a department must also be approved by the Mayor and Council. All appropriations, except for capital outlay items encumbered at year end, lapse. Encumbrances for capital outlay items not

CITY OF AMERICUS
2024 OPERATING BUDGET

lapsing at year end are re-appropriated in the ensuing year's budget as carry over. Legally adopted budgets are prepared, as described above, on a departmental basis for the General and Special Revenue Funds. Individual amendments are usually not material in relation to the appropriation as originally approved.

- * Formal budgetary integration is a management control device during the year for the General Fund and the Special Revenue Funds. To insure sound financial administration, the Mayor and Council also adopt an annual operating budget for the government's Water and Sewer Fund, Solid Waste Management Fund, Natural Gas Fund, Storm Water Management Fund, Theater Fund, Downtown Development Fund (a component unit of the City) and Tourism Fund (a component unit of the City), & Main Street Fund.
- * Budgets for the General and Special Revenue Funds are adopted on a basis consistent with generally accepted accounting principles (GAAP) and are presented in accordance with finance-related legal and contractual provisions.
- * Budgeted amounts are as originally adopted at the December council meeting, or as amended by the Mayor and Council. Individual amendments are historically not material in relation to the original appropriations.

CITY OF AMERICUS
2024 OPERATING BUDGET

FUND BALANCE POLICY

With the adoption of GASB 54, Mayor and Council have adopted a policy stating the procedures for reporting unrestricted fund balance in the General Fund and Special Revenue Funds. The specifics of the policy are as follows.

- * The City Manager will authorize Non-spendable, Assigned, and Restricted.
- * The Governing Body will formally vote on Committed Fund balance.
- * The Unassigned fund balance will be maintained at a level of at least \$2,000,000 in order to sufficiently cover unplanned funding requirements.

CITY OF AMERICUS
2024 OPERATING BUDGET

2023 BUDGET CALENDAR

Budget Activity	Dates
Departmental 2024 Operating & Capital Budget Request Entered into CSI	July 25-August 11
City Manager Review Sessions with Department Heads-2024 Operating & Capital Budget	August 25- September 10, 2023
Council Review of 2024 Operating & Capital Budget	October 20, 2023--December 7,2023
Advertisement in the Legal Gazette	November16, 2023
Public Hearing on 2024 Operating & Capital Budget	December 7 & 14, 2023
Publication of the 2024 Operating & Capital Budget	February 28, 2024

CITY OF AMERICUS
2024 OPERATING BUDGET

BUDGET AMENDMENT PROCEDURE

This procedure was adopted for the purpose of amending the original budget to allow for unplanned expenses or unanticipated receipts of revenues. The procedure provides an avenue to alter departmental budgets for emergency expenses and unanticipated factors impacted the finances of the City.

- The Department Head shall notify the Finance Director in writing prior to the actual expenditure (if possible).
- The Department Head shall fully explain the reason for the unbudgeted purchase/expense.
- The Department Head shall include the amount of money required and the account for the budget amendment to be made.
- The Finance Director shall review and respond to the request. If the request is completed, the Finance Director shall present the request to the governing body for review.
- Budget Amendments are considered by the City Council the first month following the end of a quarter for the previous quarter.
- The Mayor and City Council shall hold a first and second reading on the Budget Amendment Ordinance.
- After the second reading approval, the Finance Director shall prepare the Budget Amendment Ordinance.
- The Finance Director shall notify the Department Head of the final approval of the amendment.

BALANCED BUDGETS

The City prepares a balanced budget for the General Fund and its component units. A balanced budget is one that anticipates that all expenses will be funded. In the planning process, funding sources for various expenditures are identified to ensure a “balanced budget”.

CITY OF AMERICUS
2024 OPERATING BUDGET-REVENUES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
100 GENERAL FUND						
100-00-0000-311000 GENERAL GOVERNMENT LE	3,407,140	4,200,000	3,503,803	4,500,000	4,500,000	4,500,000
100-00-0000-311101 CBID LEVY	17,238	17,411	16,480	17,350	17,350	17,350
100-00-0000-311310 AUTOMOBILE TAXES	40,480	70,000	35,453	60,000	60,000	60,000
100-00-0000-311315 TAVT TAX	355,594	400,000	425,044	370,015	370,015	370,015
100-00-0000-311320 MOBILE HOME TAXES	1,061	2,200	4,110	1,650	1,650	1,650
100-00-0000-311350 RAILROAD EQUIPMENT TAX	7,947	10,000	3,976	4,520	4,520	4,520
100-00-0000-311600 TRANSFER TAXES	70,285	60,000	54,845	50,000	50,000	50,000
100-00-0000-311710 FRANCHISE FEES-GA POWER	738,560	760,000	819,515	820,500	820,500	820,500
100-00-0000-311711 FRANCHISE FEES-SUMTER E	39,792	41,200	40,478	40,500	40,500	40,500
100-00-0000-311750 FRANCHISE FEES-MEDIACOM	171,615	185,000	103,531	185,000	185,000	185,000
100-00-0000-311760 FRANCHISE FEES-AT&T	20,392	20,000	18,020	20,000	20,000	20,000
100-00-0000-311770 MISC FRANCHISE FEES	462	15,000	694	6,750	6,750	6,750
100-00-0000-311780 UNITI FIBER FRANCHISE FEE	28,546	30,000	21,405	29,000	29,000	29,000
100-00-0000-311790 PINELAND FRANCHISE FEE	3,235			650	650	650
100-00-0000-313100 1% LOCAL OPTION SALES TA	2,207,632	2,250,000	2,160,442	2,065,000	2,065,000	2,065,000
100-00-0000-314200 WHISKEY TAXES	55,823	65,000	55,310	60,400	60,400	60,400
100-00-0000-314201 BEER TAXES	273,639	295,000	267,186	285,000	285,000	285,000
100-00-0000-314202 WINE TAXES	27,237	32,500	26,293	38,332	38,332	38,332
100-00-0000-314300 MIXED DRINK EXCISE TAX	28,795	28,000	31,443	22,000	32,704	32,704
100-00-0000-316200 INSURANCE PREMIUMS TAX	1,310,182	1,450,000	1,439,900	1,450,000	1,450,000	1,450,000
100-00-0000-318000 CBID SURTAX	10,229	10,500		10,500	10,500	10,500
100-00-0000-319100 PENALTY-DEL TAXES	43,708	55,000	35,629	42,700	42,700	42,700
100-00-0000-319101 INTEREST ON DEL TAXES	37,264	50,000	33,666	48,000	48,000	48,000
100-00-0000-319102 DELINQUENT TAX SERVICES	-13,101		13,326	500	10,000	10,000
100-00-0000-319500 FIFAS-DELINQUENT TAXES	6,121	11,400	7,806	10,800	10,800	10,800

CITY OF AMERICUS
2024 OPERATING BUDGET-REVENUES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
100-00-0000-321100 ALCOHOLIC BEV LICENSE	93,020	115,000	85,705	98,000	98,000	98,000
100-00-0000-322100 BUILDING PERMITS	168,392	210,000	207,410	198,000	198,000	198,000
100-00-0000-322130 PLUMBERS PERMITS	16,482	19,000	8,275	15,000	15,000	15,000
100-00-0000-322140 ELECTRICIANS PERMITS	27,360	30,000	19,034	19,500	19,500	19,500
100-00-0000-322160 MECHANICAL PERMITS	20,560	19,500	12,932	15,000	15,000	15,000
100-00-0000-322190 SOIL CONSERVATION PERMI				-----	-----	-----
100-00-0000-322210 REZONING FEES	250	1,000	350	1,000	1,000	1,000
100-00-0000-322230 SIGN PERMITS	2,293	3,000	2,895	2,800	2,800	2,800
100-00-0000-322900 SPECIAL ACTIVITY PERMITS	1,450	2,500	590	1,500	1,500	1,500
100-00-0000-322990 CPR TRAINING REVENUES	2,596	2,000	2,801	2,200	2,200	2,200
100-00-0000-326100 BUSINESS LICENSES	299,699	340,000	346,744	319,000	320,000	320,000
100-00-0000-333000 HOUSING AUTHORITY - PILC	35,628	41,200	49,574	39,000	39,000	39,000
100-00-0000-334100 LOCAL,STATE & FED GOVT F	30,326		36,904	198,444	198,444	198,444
100-00-0000-334110 OTHER GRANTS	97,240			37,000	37,000	37,000
100-00-0000-334111 FAMILY CONNECTION GRAN			49,162	-----	-----	-----
100-00-0000-334120 LMIG GRANT	182,484	186,490	390,952	204,469	204,469	204,469
100-00-0000-334130 HOMEOWNER'S TAX RELIEF			344,975	-----	-----	-----
100-00-0000-338000 W&S PILOT	206,767	206,400	206,435	206,000	206,000	206,000
100-00-0000-340000 TROLLEY FEES-MAINSTREET				-----	-----	-----
100-00-0000-341900 OTHER SERVICES			-41	800	800	800
100-00-0000-341930 MAPS SOLD	1,217	925	408	2,200	2,200	2,200
100-00-0000-341940 ADMIN SERVICES-CBID	801	750	494	800	800	800
100-00-0000-341942 ADMIN COSTS COMMUNITY				-----	-----	-----
100-00-0000-342120 ACCIDENT REPORTS	116	300	738	300	300	300
100-00-0000-342310 FINGERPRINT FEE				-----	-----	-----
100-00-0000-345510 TRANSPORTATION SERVICE	293,342		133,260	-----	-----	-----

CITY OF AMERICUS
2024 OPERATING BUDGET-REVENUES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
100-00-0000-345511 TRANSPORTATION RESERVE						
100-00-0000-349100 CEMETERY LOT SALES	32,625	30,000	46,050	27,000	28,000	28,000
100-00-0000-349300 RETURNED CHECK FEES	1,880	5,600	2,162	3,000	3,000	3,000
100-00-0000-349900 GIS SERVICES	5,879	5,000	9,318	2,800	5,800	5,800
100-00-0000-351130 POLICE COURT	459,954	400,000	274,170	356,000	356,000	356,000
100-00-0000-351203 TECHNOLOGY ADD ON FEE	36,265	25,000	19,107	25,000	25,000	25,000
100-00-0000-352200 FORFEITED PROPERTY MON			3,550			
100-00-0000-361000 OTHER INTEREST EARNED	63,260	50,000	31,038	56,000	56,000	56,000
100-00-0000-371000 DONATIONS	500					
100-00-0000-381003 REES PARK EDC RENTALS	19,213	45,000	12,765	24,900	24,900	24,900
100-00-0000-389000 OTHER MISC INCOME	99,778	41,000	26,560	40,000	40,000	40,000
100-00-0000-389001 INSURANCE PROCEEDS	3,838		49,801			
100-00-0000-389002 CASH SHORT & OVER	20		11			
100-00-0000-389003 CARRYOVER OF FUND BALA		144,000		260,000	260,000	260,000
100-00-0000-391000 TRANSF FROM HOTEL/MOTE	493,295	385,000	351,462	390,000	390,000	390,000
100-00-0000-391001 TRANSF FROM ARPA FUND	494,860					
100-00-0000-391010 TRANSFER FROM DDA						
100-00-0000-391100 SHARED REVENUE-NAT GAS						
100-00-0000-391101 TRANSFER FROM W&S FUNE	1,071,000	1,071,000	1,102,250	1,071,000	2,500,000	2,500,000
100-00-0000-391102 TRANSFER FROM GAS FUND	375,000	375,000	343,750	375,000	425,000	425,000
100-00-0000-391103 TRANSFER FROM SOLID WA	250,000	250,000	166,667	250,000	250,000	250,000
100-00-0000-391105 TRANSFER FROM CD FUNDS						
100-00-0000-391108 TRANSFER FROM STORM W/	285,000	285,000	285,000	285,000	285,000	285,000
100-00-0000-391110 SHARED REV-W&S	220,000	220,000	220,000	176,000	176,000	176,000
100-00-0000-391111 TRANSFER FROM 2014 CDBG						
100-00-0000-391112 TRANSFER FROM THEATER						

CITY OF AMERICUS
 2024 OPERATING BUDGET-REVENUES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
100-00-0000-391200 TRANSFER FROM TSPLOST	18,250	18,650	18,250	20,400	20,400	20,400
100-00-0000-392100 SALE OF CITY PROPERTY			42,705	11,207	11,207	11,207
100-00-0000-392200 RECYCLING PROCEEDS				164	164	164
100-00-0000-393500 CAPITAL LEASE PROCEEDS		227,000	529,270	60,000	60,000	60,000
100-00-0000-393601 LOAN PROCEEDS						
100 GENERAL FUND	<u>14,300,517</u>	<u>14,813,526</u>	<u>14,551,841</u>	<u>14,933,651</u>	<u>16,437,855</u>	<u>16,437,855</u>
	<u>14,300,517</u>	<u>14,813,526</u>	<u>14,551,841</u>	<u>14,933,651</u>	<u>16,437,855</u>	<u>16,437,855</u>

CITY OF AMERICUS
2024 OPERATING BUDGET-REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100 GENERAL FUND	
100-00-0000-311000 GENERAL GOVERNMENT	4,500,000
Gen Govt Levy	
\$326,537 Value of a mil in 2022	
11.12 2022 current millage rate	
11.12 2023 projected millage rate	
11.12 2024 projected millage rate	

The following is a history of the value of a mill for the City of Americus:

2014	\$329,800	(0.5%)
2015	\$324,400	(0.2%)
2016	\$307,495	(5.5%)
2017	\$306,902	(.002%)
2018	\$317,331	(3.4%)
2019	\$317,033	(.009%)
2020	\$320,643	(0.0%)
2021	\$322,673	(.71%)
2022	\$322,673	(0.0%)
2023	\$326,537	2.0%
2024	\$347,968	6.56% projected

Requested: \$4,500,000

Additional Revenue from the three commercial businesses and five-six small businesses opening/coming to Americus in 2024.

100-00-0000-311101 CBID LEVY	17,350
Requested Amount: 17350	

This is the levy on the real and personal property within the Central Business Improvement District, tax District 06. In 2008 the levy changed from 1.0 mil to 1.5 mils. A signed petition for this increase was obtained in 2012. As required by law, at least 51% of the assessed tax basis signed the petition. The 2023 value of a mil in the CBID district is 11,607.

CITY OF AMERICUS
2024 OPERATING BUDGET-REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-00-0000-311310 AUTOMOBILE TAXES</p> <p style="padding-left: 20px;">Requested Amount: \$60,000</p> <p style="padding-left: 20px;">The ad valorem taxes imposed on motor vehicles is based on the FMV determined by the State and adjusted by the millage rate levied for the previous year. Per HB386, starting in March of 2013, the advalorem tax will be replaced with a title tax fee. The bill contains a clause for a "trailing ad valorem", which keeps the calculation the same until title changes. As a result, the requested amount is calculated by using the estimated value of automobiles from the 2023 tax digest. The calculation of advalorem tax includes deducting a 1.75% collection fee charged by the County.</p>	<p>60,000</p>
<p>100-00-0000-311315 TAVT TAX</p> <p style="padding-left: 20px;">Requested Amount: 370,015</p> <p style="padding-left: 20px;">Average of 2023 actual and 2024 projected</p>	<p>370,015</p>
<p>100-00-0000-311320 MOBILE HOME TAXES</p> <p style="padding-left: 20px;">Requested Amount: \$1650</p> <p style="padding-left: 20px;">The ad valorem tax imposed on the mobile homes is based on the FMV determined by the State and adjusted by the millage rate for 2014. A 1.75% collection fee is deducted by the County for collecting and remitting to the City. It should be noted that HB389 becomes effective March,2013 and will eliminate this line item over time.</p> <p style="padding-left: 20px;">((256,000 x 50% x .01312) - \$30) = \$1,650 rounded = \$1,650</p>	<p>1,650</p>
<p>100-00-0000-311350 RAILROAD EQUIPMENT T.</p> <p style="padding-left: 20px;">Requested: \$4,520</p>	<p>4,520</p>

CITY OF AMERICUS
2024 OPERATING BUDGET-REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-00-0000-311600 TRANSFER TAXES	50,000
Requested Amount: \$50,000	

The real estate transfer tax is imposed on each deed or instrument by which any real estate sold is conveyed to a purchaser. This is difficult to accurately predict from year to year. The following is a history of the transfer taxes received:

2014	\$28,820	(16.5%)	
2015	\$33,913	17.7%	
2016	\$26,400	(22.1%)	
2017	\$26,400	0.0%	
2018	\$24,400	0.0%	
2019	\$26,700	9.4%	
2020	\$26,700	0.0%	
2021	\$28,800	7.7%	
2022	\$36,000	25.0%	projected
2023	\$50,000	39.0%	requested
2024	\$50,000	0.0%	requested

CITY OF AMERICUS
2024 OPERATING BUDGET-REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-00-0000-311710 FRANCHISE FEES-GA POW	820,500
Requested Amount: \$820,500	

This amount represents 4% of the gross sales of electricity by Georgia Power inside the corporate city limits of Americus. The franchise fee from Georgia Power Company is paid to the City once a year in March. In 2013, Georgia Power implemented a step rate increase over 3 years. The following is a history of the franchise fee collection received:

2014	\$723,500	(3.97%)
2015	\$775,720	7.21%
2016	\$763,305	(1.60%)
2017	\$744,227	(2.56%)
2018	\$707,690	(5.16%)
2019	\$766,946	7.73
2020	\$743,130	(2.04%)
2021	\$745,000	(0.25%)
2022	\$740,000	(0.67%)
2023	\$760,000	(3.00%)
2024	\$819,500	10.00%

Five Year Average due to increase in cost to customers projected more revenue for the City in 2024.

CITY OF AMERICUS
2024 OPERATING BUDGET-REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-00-0000-311711 FRANCHISE FEES-SUMTEI	40,500
Requested Amount: \$40,500	

This amount represents a percentage of revenues generated within the city limits of Americus by Sumter Electric Membership Corp. The tax is received by the City in March of each year. The budgeted amount is calculated with no growth factors applied. The following is a history of the revenue received and the annual rate of change:

2014	\$39,095	(2.2%)	
2015	\$40,672	4.0%	
2016	\$45,600	12.1%	
2017	\$39,667	(14.4%)	
2018	\$38,366	(3.39%)	
2019	\$39,700	(0.6%)	
2020	\$40,896	3.01%	
2021	\$40,200	(1.7%)	
2022	\$40,200	0.0%	
2023	\$41,200	3.0%	
2024	\$40,500	2.0%	requested

Five Year Average due to increase in cost to customers projected more revenue for the City in 2024.

CITY OF AMERICUS
2024 OPERATING BUDGET-REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-00-0000-311750 FRANCHISE FEES-MEDIAC	185,000

Requested Amount: \$185,000

This amount is 5% of the local service revenues generated in Americus. The City receives the payment of this tax quarterly. The budgeted amount is calculated using the actual ytd receipts with no growth factor applied. The following is a history of the actual collections and rate of change from year to year:

2014	\$191,311	(0.3%)
2015	\$194,766	1.8%
2016	\$196,600	0.9%
2017	\$196,210	(0.2%)
2018	\$195,800	(0.2%)
2019	\$194,100	(0.9%)
2020	\$176,800	(9.78%)
2021	\$186,363	(5.4%)
2022	\$185,000	(.98%)
2023	\$185,000	(0.0%)
2023	\$185,000	(0.0%)
2024	\$180,000	2.7% requested

CITY OF AMERICUS
2024 OPERATING BUDGET-REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-00-0000-311760 FRANCHISE FEES-AT&T	20,000
Requested Amount: \$20000.	
<p>This amount represents 3% of the local service revenues which AT&T receives from subscribers within the city limits of Americus. The franchise fee is received quarterly by the City. The following is a history of the actual revenues received and the rate of change from year to year:</p>	
2014	\$ 45,012 (18.1%)
2015	\$ 38,041 (15.5%)
2016	\$ 42,750 12.4%
2017	\$ 42,000 (1.78%)
2018	\$ 41,600 (1.0%)
2019	\$ 35,960 (13.6%)
2020	\$ 25,600 (28.8%)
2021	\$ 29,800 13.28%
2022	\$ 25,000 (16.10%)
2023	\$ 20,000 (0.0%)
2024	\$ 21,200 5.0% requested
100-00-0000-311770 MISC FRANCHISE FEES	6,750
Requested Amount: \$6,750	
100-00-0000-311780 UNITI FIBER FRANCHISE I	29,000
Requested Amount: \$29,000	
100-00-0000-311790 PINELAND FRANCHISE FE	650
Requested Amount: \$650	

CITY OF AMERICUS
2024 OPERATING BUDGET-REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-00-0000-313100 1% LOCAL OPTION SALES	2,065,000

Requested Amount: \$2,065,000

The local option sales tax is a tax of 1% on sales in Americus and Sumter County. The tax is remitted monthly by the 20th to the State Revenue Commissioner. The money is then disbursed back to the local governments based upon the distribution formula agreed upon by the City, County, and other towns within the county. The distribution factor is not expected to change as a result of the renegotiation process until after the 2020 census. The following is a history of the sales tax collected:

2014	\$1,694,752	(2.5%)
2015	\$1,594,865	(5.9%)
2016	\$1,642,899	3.0%
2017	\$1,997,100	21.56%
2018	\$1,730,000	(13.4%)
2019	\$1,730,000	0%
2020	\$1,662,000	(4.09%)
2021	\$1,861,500	12.0%
2022	\$2,200,000	18.18%
2023	\$2,250,000	.02%
2024	\$2,075,000	(7.77%)

This is based on the current distribution of LOST. It should be noted that HB386 passed in 2013 has reduced this line item. However, with the implementation of new house and senate bills to incorporate internet sales into the local option sales tax, we have shown an increase in sales for 2022 have shown which is reflected in the 2023 estimate. Revenue has increased in 2023 and internet sales are now being taxed and submitted along with new restaurants opening in 2023 and anticipated new business opening in 2024.

CITY OF AMERICUS
2024 OPERATING BUDGET-REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-00-0000-314200 WHISKEY TAXES</p> <p style="padding-left: 20px;">Requested Amount: 60,400</p> <p style="padding-left: 20px;">The whiskey tax is collected from all retail dealers by the wholesale dealer and is paid to the City by the wholesale dealer on or before the 20th of each month. The tax is \$.22 per liter sold for resale in Americus for distilled spirits.</p> <p style="padding-left: 20px;">As prices increase taxes collected are anticapted to rise in 2024.</p>	60,400
<p>100-00-0000-314201 BEER TAXES</p> <p style="padding-left: 20px;">Requested Amount: \$285,000</p> <p style="padding-left: 20px;">The malt beverage/beer tax is collected by the wholesaler from the retailer. It is based on \$.05 per 12-ounce container and \$6.00 on each container of tap or draft beer. The report is filed, and the tax paid monthly by the wholesaler by the 20th of each month.</p> <p style="padding-left: 20px;">As prices increase taxes collected are anticapted to rise in 2024.</p>	285,000
<p>100-00-0000-314202 WINE TAXES</p> <p style="padding-left: 20px;">Requested Amount: \$38,332</p> <p style="padding-left: 20px;">The wine tax is collected from all retailers by the wholesale dealer. The wholesaler remits the report and the tax each month by the 20th. This tax is based on the number and size of the containers.</p> <p style="padding-left: 20px;">As prices increase taxes collected are anticapted to rise in 2024.</p>	38,332

CITY OF AMERICUS
2024 OPERATING BUDGET-REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-00-0000-314300 MIXED DRINK EXCISE TAX Recommended Amount: \$32,704	32,704

The excise tax on the sale of distilled spirits by the drink is charged at a rate of 3% of the purchase price of the drink. This tax is remitted to the city each month on or before the 20th.

As prices increase taxes collected are anticipated to rise in 2024.

100-00-0000-316200 INSURANCE PREMIUMS TAX Requested Amount: \$1,450,000	1,450,000
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This tax is a percentage of the gross direct premiums sold. The taxes on insurance premiums are collected by the State Insurance Commissioner and distributed on the basis of population formulas. A history of the collection information is as follows:

2014	\$ 921,476	4.8%	
2015	\$ 984,445	6.8%	
2016	\$1,066,345	8.3%	
2017	\$ 937,840	(12.1%)	
2018	\$ 957,800	2.1%	
2019	\$1,013,000	5.8%	
2019	\$1,250,000	23.4%	
2020	\$1,133,000	(10.32%)	
2020	\$1,374,611	21.32%	
2021	\$1,370,000	(0.0034%)	
2022	\$1,310,183	-.4%	
2023	\$1,450,000	11.1 %	requested
2024	\$1,450,000	(0.00%)	

CITY OF AMERICUS
2024 OPERATING BUDGET-REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-00-0000-318000 CBID SURTAX</p> <p style="padding-left: 20px;">Requested Amount: \$10,500</p> <p style="padding-left: 20px;">This is the amount of surtax billed at 50% of the business and occupation license fee. This amount plus the amount of the CBID levy plus the operating expenses of the Main Street office equal the allocation to the DDA. This is budgeted in the Mayor and Council's department.</p>	<p>10,500</p>
<p>100-00-0000-319100 PENALTY-DEL TAXES</p> <p style="padding-left: 20px;">Requested Amount: \$42,700</p> <p style="padding-left: 20px;">O.C.G.A. 45-2-44 provides that municipalities may charge a penalty of 10% on taxes after they are 120 days delinquent. The budgeted amount reflects a increase base on the 2020-year end estimate.</p>	<p>42,700</p>
<p>100-00-0000-319101 INTEREST ON DEL TAXES</p> <p style="padding-left: 20px;">Requested Amount: \$48,000</p> <p style="padding-left: 20px;">The budgeted amount is the estimated interest received on delinquent property taxes. The interest is charged at a rate of 1% per month.</p> <p style="padding-left: 20px;">Average of 2022 & 2023 projected year-end total</p>	<p>48,000</p>
<p>100-00-0000-319102 DELINQUENT TAX SERVIC</p> <p style="padding-left: 20px;">Requested Amount: \$500</p> <p style="padding-left: 20px;">Recording fees for delinquent taxes. Checks are written from this account to vendor to pay for the collection of the deliquent tax fee.</p> <p style="padding-left: 20px;">Recommended Amount: \$10,000</p>	<p>10,000</p>

CITY OF AMERICUS
2024 OPERATING BUDGET-REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-00-0000-319500 FIFAS-DELINQUENT TAXE Requested Amount: \$10,800 The budgeted amount is the receipt from the property owner for recording and satisfying the fifa on delinquent property taxes filed at the courthouse. The fifa amount is \$12.00 as set by OCGA-Rule 15-6-77 effective July 1, 2008. The budgeted amount represents approximately 900 fifas.	10,800
100-00-0000-321100 ALCOHOLIC BEV LICENSE Requested Amount: \$98,000 The budgeted amount is average of last 4 years plus the current year annualized.	98,000
100-00-0000-322100 BUILDING PERMITS Requested Amount: \$198,000 The requested budgeted amount is a five-year average of the actual amount collected.	198,000
100-00-0000-322130 PLUMBERS PERMITS Requested Amount: \$15,000	15,000
100-00-0000-322140 ELECTRICIANS PERMITS Requested Amount: \$19,500 The budgeted amount is a five-year average of the actual amount collected.	19,500

CITY OF AMERICUS
2024 OPERATING BUDGET-REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-00-0000-322160 MECHANICAL PERMITS Requested Amount: \$15,000</p> <p>This is required or authorized by the Georgia State Heating and Air Conditioning Code. (Standard Mechanical Code). The budgeted amount is a five-year average of the actual amount collected.</p>	<p>15,000</p>
<p>100-00-0000-322190 SOIL CONSERVATION PER Requested Amount: \$0</p>	
<p>100-00-0000-322210 REZONING FEES Requested Amount: \$1000</p> <p>These fees accompany re-zoning requests and requests for variances.</p>	<p>1,000</p>
<p>100-00-0000-322230 SIGN PERMITS Requested Amount: \$2,800</p>	<p>2,800</p>
<p>100-00-0000-322900 SPECIAL ACTIVITY PERMITS Requested Amount: \$1,500</p> <p>This is the revenue received for Special Activity Permits.</p>	<p>1,500</p>
<p>100-00-0000-322990 CPR TRAINING REVENUES Requested Amount: \$2,200</p>	<p>2,200</p>
<p>100-00-0000-326100 BUSINESS LICENSES Requested Amount: \$319,000</p> <p>Business License and Occupational tax is payable on an annual basis and is based upon the gross receipts of the business for the prior year. This amount includes an increase in the Administrative Fee associated with Business License and Occupational tax from \$25 to \$50 effective January 1, 2015. The requested amount is a five year average of revenues.</p> <p>Recommended Amount: \$320,000</p>	<p>320,000</p>

CITY OF AMERICUS
2024 OPERATING BUDGET-REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-00-0000-333000 HOUSING AUTHORITY - PI	39,000
Requested Amount: \$39,000	
This amount represents revenue paid to the City based on the net rental income. This is paid in lieu of taxes. The amount received is shared with Sumter County on a pro rata basis. The following is a history of the city's portion of the PILOT received:	
2014 \$36,944 47.6%	
2015 \$38,226 3.4%	
2016 \$20,500 (46.4%)	
2017 \$38,200 86.3%	
2018 \$41,200 7.9%	
2019 \$41,200 0.0%	
2020 \$41,200 0.0%	
2021 \$41,200 0.0%	
2022 \$41,200 0.0%	
2023 \$41,200 0.0%	
2024 \$39,000 (5.33%)	
*Beginning in 2008, the revenue includes a PILOT on non-Hud rentals. This agreement was approved by the Housing Authority and the City in October 2007. A second agreement was approved in 2014 with a 2015 effective date.	
100-00-0000-334100 LOCAL,STATE & FED GOV	198,444
Requested Amount: \$198,444	
100-00-0000-334110 OTHER GRANTS	37,000
Requested Amount; \$37,000	
100-00-0000-334111 FAMILY CONNECTION GR	

CITY OF AMERICUS
2024 OPERATING BUDGET-REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-00-0000-334120 LMIG GRANT</p> <p style="margin-left: 20px;">Requested Amount: \$204,469.</p> <p style="margin-left: 20px;">LMIG monies are used to improve transportation systems. This is the eleventh year that GDOT is sending the funds to the local governments.</p> <p style="margin-left: 20px;">TSPLOST will add the matching 10% 20,446</p> <p style="margin-left: 20px;">Amount of grant awarded.</p>	<p>204,469</p>
<p>100-00-0000-334130 HOMEOWNER'S TAX RELI</p>	
<p>100-00-0000-338000 W&S PILOT</p> <p style="margin-left: 20px;">Requested Amount: \$206,000</p> <p style="margin-left: 20px;">This is the Payment in lieu of taxes from the W&S Fund to the General Fund. This amount is calculated by taking the total value of the Water and Sewer properties inside the city limits and multiplying times the current millage rate for 2020.</p>	<p>206,000</p>
<p>100-00-0000-340000 TROLLEY FEES-MAINSTRI</p> <p style="margin-left: 20px;">Requested Amount: \$0</p>	
<p>100-00-0000-341900 OTHER SERVICES</p> <p style="margin-left: 20px;">Requested Amount: \$800</p>	<p>800</p>
<p>100-00-0000-341930 MAPS SOLD</p> <p style="margin-left: 20px;">Requested Amount: \$2,200</p> <p style="margin-left: 20px;">The budgeted amount is the current year annualized.</p>	<p>2,200</p>
<p>100-00-0000-341940 ADMIN SERVICES-CBID</p> <p style="margin-left: 20px;">Requested Amount: \$800</p> <p style="margin-left: 20px;">This is a 3% collection/administration charge retained from the collections to cover the expenses of billing surtax on the property tax bill and on the business license bill. The budgeted amount is 3% of the CBID Levy.</p>	

CITY OF AMERICUS
2024 OPERATING BUDGET-REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>									
100-00-0000-341942 ADMIN COSTS COMMUNI Requested Amount: \$0										
100-00-0000-342120 ACCIDENT REPORTS Requested Amount: \$300	300									
<p>The Police and Fire Departments charge an average of \$2.00 per copy. The budgeted amount is a five-year average of the actual amount collected.</p>										
100-00-0000-342310 FINGERPRINT FEE										
100-00-0000-345510 TRANSPORTATION SERVI Requested Amount: \$										
100-00-0000-345511 TRANSPORTATION RESER										
100-00-0000-349100 CEMETERY LOT SALES Requested Amount: \$27,000	28,000									
<p>The City currently charges the following per cemetery lot:</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 15%;">Resident</td> <td style="width: 35%;">Non-resident</td> <td style="width: 50%;"></td> </tr> <tr> <td>\$ 525</td> <td>\$ 3,300</td> <td>Oak Grove</td> </tr> <tr> <td>\$ 475</td> <td>\$ 3,300</td> <td>Eastview</td> </tr> </table>		Resident	Non-resident		\$ 525	\$ 3,300	Oak Grove	\$ 475	\$ 3,300	Eastview
Resident	Non-resident									
\$ 525	\$ 3,300	Oak Grove								
\$ 475	\$ 3,300	Eastview								
<p>Recommended Amount: \$28,000</p>										
100-00-0000-349300 RETURNED CHECK FEES Requested Amount: \$3,000	3,000									
<p>This is the fee for returned checks due to insufficient funds or other reasons. The requested amount is based on \$40 per returned check and an estimated 75 returns. The budgeted amount is the current year annualized.</p>										

CITY OF AMERICUS
2024 OPERATING BUDGET-REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-00-0000-349900 GIS SERVICES	5,800
Requested Amount: \$2,800	
This is the amount billed to Sumter County and other agencies for GIS services. The amount is a five-year average.	
Recommended Amount: \$5,800	
100-00-0000-351130 POLICE COURT	356,000
Requested Amount: \$356,000	

This number includes cash received for fines and forfeitures as well as the amount of installment fines recorded through the Municipal Court.

The following is a history of the receipts:

2014	\$312,128	(31.9%)
2015	\$249,285	(20.2%)
2016	\$325,000	30.3%
2017	\$323,000	(0.5%)
2018	\$265,000	(18.0%)
2019	\$268,000	1.1%
2020	\$280,000	4.4%
2021	\$280,000	0.0%
2022	\$300,000	7.2% requested
2022	\$425,000	42.0% projected
2023	\$400,000	(5.0%) recommended
2024	\$356,000	(11.00%) recommended

Increased due to 2021 actual and increase in 2022 revenue, 2024 is forecasted to be requested amount.

CITY OF AMERICUS
2024 OPERATING BUDGET-REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
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100-00-0000-351203 TECHNOLOGY ADD ON FE	25,000
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Requested Amount: \$25,000

This amount will add \$20.00 to certain traffic citations and is to be used for technology expense related to the police department and the court.

Offsetting Expense for part of technology fee

100-00-0000-352200 FORFEITED PROPERTY MC

Requested Amount:

This line item is difficult to predict. The following is a history of the asset forfeiture moneys received:

2014	\$ 0
2015	\$ 7,608
2016	\$12,500
2017	\$ 0
2018	\$ 0
2019	\$ 0
2020	\$ 0
2021	\$29,745
2022	\$ 0 projected
2023	\$ 0 requested

100-00-0000-361000 OTHER INTEREST EARNEI	56,000
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Requested Amount: \$56,000

This is interest earned by the City's capital lease pool and on all general fund bank accounts. The amount of lease pool interest for the year is not available until after year end making it difficult to budget. The interest for the last 3 years has ranged from \$46,000 to \$50,000 depending on return on investments and borrowing/repayment activity.

100-00-0000-371000 DONATIONS

We do not anticipate any donations for the budget year.

CITY OF AMERICUS
2024 OPERATING BUDGET-REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-00-0000-381003 REES PARK EDC RENTALS Requested Amount: \$24,900	24,900
100-00-0000-389000 OTHER MISC INCOME Requested Amount: \$40,000	40,000

This is an estimated amount for revenue received that does not fall in any other revenue category. The requested amount is the average over 4-5 years.

100-00-0000-389001 INSURANCE PROCEEDS
Requested Amount: \$

This account is generally for insurance proceeds as a result of accidents or damage to city vehicles and other property. This is difficult to estimate.

100-00-0000-389002 CASH SHORT & OVER
Requested Amount: \$

100-00-0000-389003 CARRYOVER OF FUND BA Requested Amount: \$260,000	260,000
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Expenditures are listed in the departments below.

\$ 75,000	Public Works St Dept Bucket Truck (30)	Carryover
\$ 25,000	Large Truck Tire Changer (32)	2019 Carryover
\$ 15,000	Inmate Van Replacement (36)	2022 Carryover
\$ 15,000	Inmate Van Replacement (36)	2019 Carryover
\$ 50,000	Service Truck Replacement (32)	2023 Carryover
\$ 35,000	Service Truck (30)	2023 Carryover
\$ 45,000	Fire Marshall Truck (20)	2021 Carryover

\$ 260,000

CITY OF AMERICUS
2024 OPERATING BUDGET-REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-00-0000-391000 TRANSF FROM HOTEL/MC Requested Amount: \$390,000	390,000

The Hotel/Motel tax is charged on occupied rooms of hotels, motels, and Bed & Breakfast establishments within the city limits of Americus. The rate is 7% of the room charge. Two percent must be expended for tourism purposes and two percent must be expended for the operating expenses of the Rylander Theater. The budgeted amount is a five-year average of the actual amount collected.

The tourism dollars are projected to be spent in the following manner:

\$235,981	Tourism Fund	
\$100,000	Rylander Theater Operating expenses (same as prior years)	
\$ 0	DDA Marketing	
\$ 0	Transportation for Train	
\$ 54,019	General Fund	
\$390,000		

100-00-0000-391001 TRANSF FROM ARPA FUN
Requested Amount: \$

100-00-0000-391010 TRANSFER FROM DDA

100-00-0000-391100 SHARED REVENUE-NAT G
Requested Amount: \$0

CITY OF AMERICUS
2024 OPERATING BUDGET-REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-00-0000-391101 TRANSFER FROM W&S FU	2,500,000

Requested Amount: \$1,071,000

*Requested amount does not reflect rate increases.

*Recommended Amount: \$2,500,000

*It is recommended that the 2024 flat rate fees and water consumption fees be increased, as these rates have remained unchanged for over a decade. Inflation costs have doubled during this time, but the City of Americus has not adjusted its customer rates to account for these increases.

*Consequently, increasing the transfer amounts from the water fund to the general fund would help offset the rising costs and maintain financial stability for the City.

CURRENT RATES 2023	PROPOSED RATES
2024	
WATER CURRENT RATE - \$2.32 PER 100 CF	PROPOSED RATE - \$3.32 PER
100 CF	
BASE FEE - \$7.10	PROPOSED RATE - \$12.00 BASE
FEE	
SEWER RATE - \$2.95 PER 100 CF	PROPOSED RATE - \$3.95 PER
100 CF	
BASE FEE - \$12.50	PROPOSED RATE - \$15.00 BASE
FEE	

*Recommended Amount: \$2,500,000

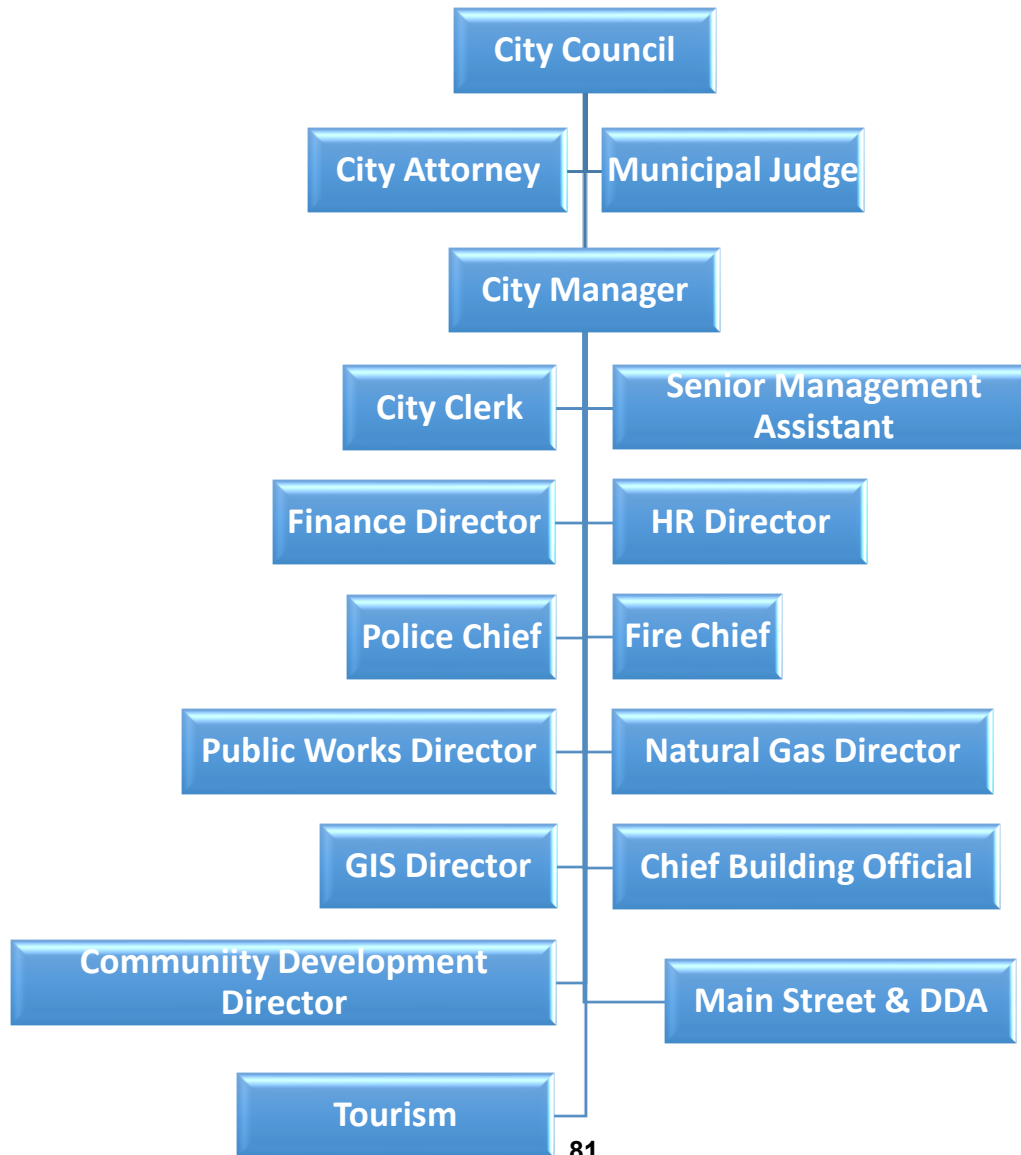
CITY OF AMERICUS
2024 OPERATING BUDGET-REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-00-0000-391102 TRANSFER FROM GAS FU Requested Amount: \$375,000</p> <p style="margin-left: 40px;">*Requested amount does not reflect increase.</p> <p style="margin-left: 40px;">*Recommended Amount \$425,00</p> <p style="margin-left: 40px;">*Flat Rate fee increase should require increase in transfer amount.</p> <p>NATURAL GAS RATE - \$4.23 PER MCF 100 MCF BASE FEE - \$6.00 FEE</p> <p style="margin-left: 400px;">PROPOSED RATE - \$5.23 PER PROPOSED RATE - \$10.00 BASE</p>	<p>425,000</p>
<p>100-00-0000-391103 TRANSFER FROM SOLID V Requested Amount: \$250,000</p>	<p>250,000</p>
<p>100-00-0000-391105 TRANSFER FROM CD FUN Requested Amount: \$0</p>	
<p>100-00-0000-391108 TRANSFER FROM STORM Requested Amount: \$285,000</p>	<p>285,000</p>
<p>100-00-0000-391110 SHARED REV-W&S Requested Amount: \$176,000</p>	<p>176,000</p>
<p>100-00-0000-391111 TRANSFER FROM 2014 CD Requested Amount: \$</p>	
<p>100-00-0000-391112 TRANSFER FROM THEATE Requested Amount: \$</p>	

CITY OF AMERICUS
2024 OPERATING BUDGET-REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-00-0000-391200 TRANSFER FROM TSPLOS' Requested Amount: \$20,400 LMIG projects require a 10% match. This amount represents the 10% match for LMIG projects. 10% Match of actual awarded amount of 204,000	20,400
100-00-0000-392100 SALE OF CITY PROPERTY Requested Amount: \$11,207	11,207
100-00-0000-392200 RECYCLING PROCEEDS Requested Amount: \$164	164
100-00-0000-393500 CAPITAL LEASE PROCEED Requested Amount: \$60,000 \$ 30,000 One Service Truck (25) \$ 30,000 One Service Truck (16) ----- \$60,000 Proceeds Received from GMA Lease Pool.	60,000
100-00-0000-393601 LOAN PROCEEDS Requested Amount:: \$0	
100 GENERAL FUND	16,437,855
	16,437,855

City of Americus Admin Organization Chart 2024



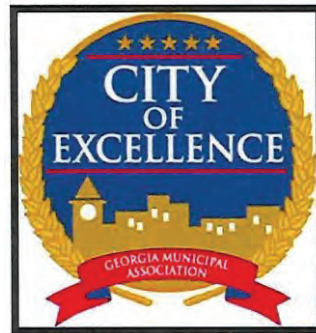
CITY OF AMERICUS
2024 OPERATING BUDGET

**MAYOR AND COUNCIL
MISSION STATEMENT/GENERAL OBJECTIVES**

Americus is an innovative, clean, and safe City where our citizens enjoy a good quality of life. We are committed to creating an outstanding level of opportunities for our diverse population. We provide quality governmental services., cultivate economic development, and promote quality jobs and successful businesses.

GOALS & OBJECTIVES - 2024

The goals for the Mayor and Council are published separately in the Five-Year Strategic Plan.



CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
10 MAYOR AND COUNCIL						
100-10-1110-511000 REGULAR PAY	58,201	58,201	58,648	58,201	58,201	58,201
100-10-1110-512100 GROUP MEDICAL INSURANC	26,186	29,104	29,104	34,615	32,016	32,016
100-10-1110-512110 GROUP DENTAL INSURANCE	2,212	2,065	1,659	2,065	2,065	2,065
100-10-1110-512200 SOCIAL SECURITY PAYMENT	755	786	784	786	786	786
100-10-1110-512400 RETIREMENT SYSTEM	7,644	6,449	5,875	6,594	6,594	6,594
100-10-1110-512401 PENSION EXPENSE				_____	_____	_____
100-10-1110-512600 UNEMPLOYMENT EXPENSES				_____	_____	_____
100-10-1110-512700 WORKERS' COMPENSATION	118	148	132	148	148	148
100-10-1110-521100 PURCHASED/CONTRACTED S				_____	_____	_____
100-10-1110-522000 OTHER OUTSIDE SERVICES	84,027	72,904	73,779	84,000	84,000	84,000
100-10-1110-523100 INSURANCE EXPENSE	83,886	72,530	159,275	147,278	87,036	87,036
100-10-1110-523201 TELEPHONE M&C	1,939		5,850	4,500	4,500	4,500
100-10-1110-523301 ADVERTISING EXPENSE	2,700	2,000	2,115	2,000	2,000	2,000
100-10-1110-523600 DUES & SUBSCRIPTIONS	21,702	21,945	22,315	21,945	21,945	21,945
100-10-1110-523700 TRAINING & MEETINGS	18,287	24,300	28,956	24,300	24,300	24,300
100-10-1110-531100 OFFICE/COMPUTER SUPPLIE	3,529	1,800	2,914	1,800	1,800	1,800
100-10-1110-551102 CONTINGENCIES	13,597	20,000	43,424	20,000	20,000	20,000
100-10-1110-573001 RYLANDER THEATER	200,000	200,000	200,000	200,000	200,000	200,000
100-10-1110-574000 BAD DEBT EXPENSE	79,469		45,126	_____	_____	_____
100-10-1110-582200 INTEREST EXPENSE	45,116	40,000		40,000	40,000	40,000
100-10-1110-611004 TRANSFER TO DOWNTOWN I	5,000			_____	_____	_____
100-10-1400-571000 ELECTION EXPENSE		5,000	5,158	5,000	5,000	5,000
100-10-1530-521200 CITY ATTORNEY RETAINER	7,200	7,200	7,200	7,200	7,200	7,200
100-10-1530-521201 OTHER LEGAL EXPENSES	27,190	40,000	41,210	40,000	40,000	40,000
100-10-3910-571000 SUMTER HUMANE SOCIETY	85,000	85,000	85,000	85,000	85,000	85,000

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>ACTUAL 12/31/2024</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
100-10-5440-571000 ONE SUMTER	25,000	25,000	25,000	25,000	25,000	25,000
100-10-6153-571000 AMERICUS ARTS COUNCIL	2,000	2,000	2,000	2,000	2,000	2,000
100-10-6500-571000 LAKE BLACKSHEAR REG LIE	82,000	82,000	82,000	87,782	87,782	87,782
100-10-7520-571000 AIRPORT AUTHORITY	17,000	21,000	21,000	21,000	21,000	21,000
100-10-7520-572018 AMER/SUMTER CO PAYROLI	40,000	40,000	26,667	40,000	40,000	40,000
100-10-7540-571000 TOURISM COUNCIL	205,644	230,981	230,981	235,981	235,981	235,981
100-10-7550-571000 MAIN STREET	<u>272,253</u>	<u>299,167</u>	<u>315,647</u>	<u>337,704</u>	<u>337,704</u>	<u>337,704</u>
10 MAYOR AND COUNCIL	1,417,656	1,389,580	1,521,819	1,534,899	1,472,058	1,472,058

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
10 MAYOR AND COUNCIL	
100-10-1110-511000 REGULAR PAY	58,201
Personnel Requirements:	
	Current
Mayor	1
Mayor Pro Tem	1
Councilmembers	5
	7
<p>The annual salaries will remain the same for elected officials for 2024. The Mayor's salary is \$14,400, Mayor Pro Tem is \$7,800 and the Council members' salaries are \$7,200 each.</p>	
100-10-1110-512100 GROUP MEDICAL INSURA	32,016
<p>The requested amount per employee is \$11,538, which was initially projected to reflect a 20% increase over the 2023 rates. Nevertheless, the recommended amount, as provided by the insurance brokers, is lower than anticipated, with only a 10% increase over the 2023 rate of \$9,702. This recommended amount, factoring in employee withholding and the expected Opt Out participation, results in a final rate of \$10,672 per employee for the year 2024.</p> <p>Only three members of Mayor and Council participate in the health insurance program.</p>	
100-10-1110-512110 GROUP DENTAL INSURAN	2,065
<p>This amount represents \$295 per employee.</p> <p>The dental and vision plans are in rate guarantee until 1/1/25 - so no change to those rates for 2024.</p>	
100-10-1110-512200 SOCIAL SECURITY PAYMI	786
<p>This amount is 7.65% of the total salary of the department.</p>	

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-10-1110-512400 RETIREMENT SYSTEM	6,594
The requested amount is \$6,594. This amount is 11.33% of the total salary of the department. Per GMA contribution rates. The new 2024 rate is 11.33%	
100-10-1110-512401 PENSION EXPENSE	
100-10-1110-512600 UNEMPLOYMENT EXPENSE	
Requested Amount:	
Americus is a direct reimbursable employer for unemployment tax classifications. The City is not required to file quarterly reports and pay unemployment tax. We pay only when payments are made directly to former employees. We currently do not have charges anticipated for 2024.	
100-10-1110-512700 WORKERS' COMPENSATION	148
This amount represents a percentage of the total salaries for the department based on labor classes and 2023 Rates.	
100-10-1110-521100 PURCHASED/CONTRACTED	

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-10-1110-522000 OTHER OUTSIDE SERVICE</p> <p style="padding-left: 20px;">Requested Amount: \$84,000</p> <p style="padding-left: 20px;">\$ 1,500 Miyoshi Delegation Visit</p> <p style="padding-left: 20px;">\$ 3,000 Walk of Fame plaques and ceremony</p> <p style="padding-left: 20px;">\$ 1,000 Other gifts, retirement recognition, etc.</p> <p style="padding-left: 20px;">\$ 7,000 Purchase and implement a Boards & Commission software package, annual fee</p> <p style="padding-left: 20px;">\$59,500 Summer Music Series</p> <p style="padding-left: 20px;">\$ 1,000 GISA Basketball Tournament</p> <p style="padding-left: 20px;">\$ 6,000 Lobbyist</p> <p style="padding-left: 20px;">\$ 5,000 Strategic Plan FOr The City</p> <hr style="width: 10%; margin-left: 0;"/> <p>\$84,000</p>	<p>84,000</p>
<p>100-10-1110-523100 INSURANCE EXPENSE</p> <p style="padding-left: 20px;">Requested Amount: \$87,036</p> <p style="padding-left: 20px;">This is the General Fund allocation for property and liability insurance. The request includes a projected increase of approximately 20% of the 2023 premium.</p>	<p>87,036</p>
<p>100-10-1110-523201 TELEPHONE M&C</p> <p style="padding-left: 20px;">Requested Amount: \$4500</p> <p style="padding-left: 20px;">This is the telephone expense for M&C.</p>	<p>4,500</p>
<p>100-10-1110-523301 ADVERTISING EXPENSE</p> <p style="padding-left: 20px;">Requested Amount: \$2,000</p>	<p>2,000</p>

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-10-1110-523600 DUES & SUBSCRIPTIONS</p> <p style="margin-left: 20px;">The budget request includes the following:</p> <p style="margin-left: 40px;">\$ 5,400 Georgia Municipal Association</p> <p style="margin-left: 40px;">\$16,545 River Valley Regional Commission*</p> <p style="margin-left: 40px; border-top: 1px solid black;">\$21,945</p> <p style="margin-left: 20px;">*The River Valley Regional Commission amount is required by state law and is based on 2008 population figures at \$1.00 per capita.</p>	<p>21,945</p>
<p>100-10-1110-523700 TRAINING & MEETINGS</p> <p style="margin-left: 20px;">Requested Amount: \$24,300</p> <p style="margin-left: 40px;">\$10,500 Other Training (up to \$1,500 per Council member*)</p> <p style="margin-left: 40px;">\$13,800 GMA Annual Conference</p> <p style="margin-left: 40px; border-top: 1px solid black;">\$24,300</p> <p style="margin-left: 20px;">Education is vital to keep up with the changing pace of governments, what laws have been passed, mandates from agencies, etc. It is also good for Mayor and Council to network with other governments to gain insight on new ideas.</p> <p style="margin-left: 20px;">*This includes training other than GMA.</p> <p style="margin-left: 20px;">** There will be an election held in 2024. The budgeted amount is estimated as if all three elected positions needed training.</p>	<p>24,300</p>
<p>100-10-1110-531100 OFFICE/COMPUTER SUPPLI</p> <p style="margin-left: 20px;">Requested Amount \$1,800</p> <p style="margin-left: 20px;">The amount requested to purchase business cards for Mayor and Council. We also purchase city letterhead from this line item.</p>	<p>1,800</p>

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
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100-10-1110-551102 CONTINGENCIES	20,000
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Requested Amount: \$20,000

This category is to capture the costs for unplanned expenditures or the deductible portion of claims against the City.

100-10-1110-573001 RYLANDER THEATER	200,000
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The requested amount is \$200,000

The following is a recap of recent General Fund sources for the Theater.

2014	\$ 95,000	15.0%
2015	\$ 85,000	15.8%
2016	\$ 90,000	0%
2017	\$ 95,000	5.5%
2018	\$ 85,000	10.5%
2019	\$100,000	17.6%
2020	\$100,000	0.0%
2021	\$100,000	0.0%
2022	\$100,000	0.0%
2023	\$200,000	0.0%
2024	\$200,000	requested

Requested amount includes the following:

\$100,000	Hotel/Motel tax money
\$100,000	Gen Fund monies (reg. allocation)

\$200,000

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-10-1110-574000 BAD DEBT EXPENSE Requested Amount: \$0 This includes write downs of miscellaneous accounts receivable accounts, taxes over 7 years old, uncollectible returned checks, and installment fines written off by the judge or converted to community service.	
100-10-1110-582200 INTEREST EXPENSE Requested Amount: \$40,000 This is the interest expense related to our capital lease pool with GMA. GMA Interest for 2024 Estimate	40,000
100-10-1110-611004 TRANSFER TO DOWNTOW	
100-10-1400-571000 ELECTION EXPENSE The requested amount is \$5,000	5,000
100-10-1530-521200 CITY ATTORNEY RETAINI Requested Amount: \$7,200 The monthly retainer paid to Gatewood, Skipper, & Rambo is \$600.	7,200
100-10-1530-521201 OTHER LEGAL EXPENSES Requested Amount: \$40,000 This is difficult to estimate because we cannot anticipate all legal matters that may occur in a year. This amount represents the 2024 amount annualized.	40,000

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-10-3910-571000 SUMTER HUMANE SOCIETY	85,000
The following is a history of the approved allocations:	
2014 \$38,250 13.1%	
2015 \$38,250 0%	
2016 \$70,000 83.0 %	
2017 \$70,000 0%	
2018 \$85,000 21.4%	
2019 \$85,000 0%	
2020 \$85,000 0%	
2021 \$85,000 0%	
2022 \$85,000 0%	
2023 \$85,000 0%	
2024 \$85,000 0%	
100-10-5440-571000 ONE SUMTER	25,000
Requested Amount: \$25,000	
This is the amount Mayor & Council committed to one Sumter over a five-year period.	
100-10-6153-571000 AMERICUS ARTS COUNCIL	2,000
The following amounts are the approved allocations:	
2014 \$ 0 0.0%	
2015 \$ 2,500 100.0%	
2016 \$ 2,500 100.0%	
2017 \$ 2,000 25.0%	
2018 \$ 2,000 0.0%	
2019 \$ 2,000 0.0%	
2020 \$ 2,000 0.0%	
2021 \$ 2,000 0.0%	
2022 \$ 2,000 0.0%	
2023 \$ 2,000 0.0%	
2024 \$ 2,000 0.0%	

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

ACCOUNT NUMBER/DESCRIPTION

APPROVED
BUDGET

100-10-6500-571000 LAKE BLACKSHEAR REG

87,782

The following amounts are the approved allocations:

2014	\$ 50,000	64.77%
2015	\$ 80,000	60.0%
2016	\$ 80,000	0.0%
2017	\$ 80,000	0.0%
2018	\$ 81,360	1.7%
2019	\$ 82,000	.79%
2020	\$ 82,000	0.0%
2021	\$ 82,000	0.0%
2022	\$ 82,000	0.0%
2023	\$ 82,000	0.0%
2024	\$ 87,782	6.09% Library requested increase

100-10-7520-571000 AIRPORT AUTHORITY

21,000

The following amounts are the approved allocations:

2014	\$15,000	26.0%
2015	\$15,000	0.0%
2016	\$15,000	0.0%
2017	\$17,000	113%
2018	\$17,000	0.0%
2019	\$17,000	0.0%
2020	\$17,000	0.0%
2021	\$17,000	0.0%
2022	\$17,000	0.0%
2023	\$21,000	24.0%
2024	\$21,000	0.0%

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

ACCOUNT NUMBER/DESCRIPTION

APPROVED
BUDGET

100-10-7540-571000 TOURISM COUNCIL

235,981

The following is a recap of recent allocations.

2014	\$148,309	1.90%
2015	\$139,894	17.40%
2016	\$139,894	.00%
2017	\$177,619	26.90%
2018	\$192,206	26.90%
2019	\$201,758	17.70%
2020	\$200,096	0.99%
2021	\$192,538	0.96%
2022	\$205,644	6.80%
2023	\$231,566	13.00%
2024	\$250,981	18.25%

Requested Amount: \$235,981

\$235,981	Tourism Fund
\$100,000	Rylander Theater Operating expenses (same as prior years)
\$ 0	DDA Marketing
\$ 0	Transportation for Train
\$ 54,019	General Fund

\$390,000

Increased due to three year average of Hotel/Motel revenue.

CITY OF AMERICUS
 2024 OPERATING BUDGET-EXPENDITURE DETAIL

ACCOUNT NUMBER/DESCRIPTION

APPROVED
 BUDGET

100-10-7520-572018 AMER/SUMTER CO PAYRC 40,000

The requested amount represents .123 mil of property tax inside the city limits of Americus. O.C.G.A. 48-5-350 allows a municipality to levy up to 3 mils of property tax for a development authority. The following amounts are the approved allocations:

2014	\$	0	0.0%
2015	\$	0	0.0%
2016	\$40,000	400.0%	
2017	\$40,000	0.0%	
2017	\$40,000	0.0%	
2018	\$40,000	0.0%	
2019	\$40,000	0.0%	
2020	\$40,000	0.0%	
2021	\$40,000	0.0%	
2022	\$40,000	0.0%	
2023	\$40,000	0.0%	
2024	\$40,000	0.0%	

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

ACCOUNT NUMBER/DESCRIPTION

APPROVED
BUDGET

100-10-7550-571000 MAIN STREET

337,704

Requested Amount: \$337,704

\$ 16,460 CBID levy (estimate)

\$ 8,950 CBID surtax

\$ 337,704 General Fund

\$363,114

The following is a history of General Fund allocation excluding the CBID levy and surtax.

The following is a recap of recent allocations.

2014	\$ 88,067	7.42%
2015	\$144,028	38.90%
2015	\$ 88,067	38.90%
2016	\$ 88,067	.00%
2017	\$202,459	229.90%
2018	\$202,810	0.20%
2019	\$222,725	12.70%
2020	\$257,720	15.71%
2021	\$292,172	13.37%
2021	\$261,794	10.40%
2022	\$245,563	6.20%
2023	\$299,167	22.00%
2024	\$337,704	12.89% requested

*The name on this account changed from DDA to Main Street for the 2017 budget year.

10 MAYOR AND COUNCIL

1,472,058

CITY OF AMERICUS
2024 OPERATING BUDGET- EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
12 DATA CENTER						
100-12-1535-522000 OTHER OUTSIDE SERVICES	153,654	151,570	108,925	148,253	148,253	148,253
100-12-1535-522206 COMPUTER-REP AND MAINT				2,500	2,500	2,500
100-12-1535-542400 COMPUTER EQUIPMENT	58,339	169,350	9,246	85,950	169,350	169,350
100-12-1535-551101 DATA CENTER EXPENSE	24,720	6,950	21,608	6,950	6,950	6,950
100-12-1535-551102 ALLOCATION OF EXPENSES	<u>-102,954</u>	<u>-80,000</u>	<u>-96,645</u>	<u>- 80,000</u>	<u>- 80,000</u>	<u>- 80,000</u>
12 DATA CENTER	133,758	247,870	43,134	163,653	247,053	247,053

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
12 DATA CENTER	
100-12-1535-522000 OTHER OUTSIDE SERVICE	148,253
Requested Amount: \$148,253	
\$94,033 NEOS monthly service fees and advanced security	
\$ 125 Annual fees for domain name www.americusga.gov	
\$20,700 Office365 Pro Plus Business	
\$16,800 Internet Connections (Pineland)	
\$ 7,277 Time Clock Plus Hosted Licenses	
\$ 3,818 Time Clock Plus Hardware Maintenance	
\$ 5,500 Microsoft Windows Server 2012R2 Extended Security Licenses	

\$ 148,253	
100-12-1535-522206 COMPUTER-REP AND MAI	2,500
Requested Amount: \$2500	
Requested amount is for replacement of harddrives, keyboards, mouses & printer parts.	
100-12-1535-542400 COMPUTER EQUIPMENT	169,350
Requested Amount: \$85,950	
\$47,050 Replacement of 46 PCs and Laptops that are over 5 years old- (CO 2023)	
\$13,400 Replacement of 11 PCs 2024 Upgrades	
\$23,000 Replacement of Server/UPS Replacement	
\$0 Upgrades of Network Switches	
\$0 Firewall Upgrades	
\$0 Wireless Access Point	
\$ 2,500 Parts and Supplies	

\$85,950	
Recommended Amount: 169,350 CO- Carryover	

CITY OF AMERICUS
 2024 OPERATING BUDGET-REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-12-1535-551101 DATA CENTER EXPENSE This represents the costs of computer services for projects within the department. The remaining costs are allocated to other departments. The total of these costs is included in the allocation line.	6,950
100-12-1535-551102 ALLOCATION OF EXPENSES Requested Amount:- \$80000 Allocation of Expenses charged to departments for computer usage on an annual basis.	-80,000
12 DATA CENTER	247,053

City of Americus GIS Organization Chart 2024



CITY OF AMERICUS
2024 OPERATING BUDGET

GIS
MISSION STATEMENT/GENERAL OBJECTIVES

1. Serve all of its customers with the respect and courtesy that they deserve.
2. Continue to develop and maintain GIS information and data for all city departments, agencies and the public.
3. Add more GIS capabilities to the GIS system and make it more available to help and support the everyday decisions that affect the residents of the city.

2024 Goals & Objectives

1. The 2021 Census Data work started in March of 2018. This will continue to work with the Census providing data/information needed.
2. E-911 is changing to a new system and software later in the year and we will be working on getting GIS data to their new format.
3. Continue to build new GIS data to help with day to day operation of both City and County governments.
4. Continue working on building footprints, information, and location on tax parcels.
5. Continue on with the next level in GIS. Which means keep all GIS maps, data, apps, services for our City and County departments up to current standards.
6. Continue to update GIS Facebook page to post new maps or changes to GIS maps.
7. Continue to work with Storm Water Project with CAO, Finance Dept and Public Works.
8. Continue to update and maintain all GIS layers and the GIS website.

CITY OF AMERICUS
2024 OPERATING BUDGET

9. Continue to develop the layer that contains all the utility easements inside the city limits.
10. Continue to develop Right-of-Way data
11. Continue to develop GIS data of the history of Closed and Abandon Roads/Streets
12. Continue to work with E-911 Center to keep their data up to date on all 8 counties.
- 13 Continue to work with Sumter County as needed to keep county GIS information up to date.
14. Continue to input analog data of water, gas, sewer and storm water systems.
15. GPS data collection is ongoing for E911 addressing, Stormwater property evaluation, land and infrastructure development.
16. Work with private entities to GPS their campus and infrastructures-creating additional income.

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
13 GIS						
100-13-1535-511000 REGULAR PAY	117,670	148,635	119,830	140,249	140,249	140,249
100-13-1535-511300 OVERTIME PAY	143		95			
100-13-1535-512100 GROUP MEDICAL INSURANC	17,556	24,255	24,255	23,077	21,344	21,344
100-13-1535-512101 OPT OUT INSURANCE PLAN						
100-13-1535-512110 GROUP DENTAL INSURANCE	816	738	612	590	590	590
100-13-1535-512200 SOCIAL SECURITY PAYMENT	8,656	11,371	9,085	10,729	10,729	10,729
100-13-1535-512400 RETIREMENT SYSTEM	14,100	16,469	10,847	15,890	15,890	15,890
100-13-1535-512700 WORKER'S COMPENSATION	4,046	6,711	5,964	6,332	6,332	6,332
100-13-1535-522000 OTHER OUTSIDE SERVICES	6,529	12,000	10,391	12,000	12,000	12,000
100-13-1535-522201 OFFICE EQUIP-REP & MAINT	1,385	2,500	1,632	2,000	2,000	2,000
100-13-1535-522202 AUTO & TRUCK-REP & MAIN	650	1,200	2,252	2,500	650	650
100-13-1535-522206 COMPUTER-REP AND MAINT	16,320	18,000	16,640	70,200	70,200	70,200
100-13-1535-523200 TELEPHONE	1,674	3,100	1,766	2,000	2,000	2,000
100-13-1535-523600 DUES & SUBSCRIPTIONS						
100-13-1535-523700 TRAINING & MEETINGS	3,280	8,000	2,735	8,000	8,000	8,000
100-13-1535-523900 UNIFORMS	314	300		300	300	300
100-13-1535-531100 OFFICE/COMPUTER SUPPLIE	2,369	6,000	4,029	6,000	6,000	6,000
100-13-1535-531210 WATER SEWER AND GARBA						
100-13-1535-531225 STORM WATER						
100-13-1535-531230 ELECTRICITY	4,000	3,000	6,624	3,000	3,000	3,000
100-13-1535-531270 GASOLINE ALLOCATED	755	1,000	811	1,000	1,000	1,000
100-13-1535-542101 OFFICE EQUIPMENT	106	2,000		2,000	2,000	2,000
100-13-1535-542200 TRUCKS & AUTOMOBILES		25,000	27,250			
100-13-1535-542400 COMPUTER EQUIPMENT	3,138	3,400	3,131	3,400	3,400	3,400
100-13-1535-551000 ALLOCATION OF EXPENSES						

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
100-13-1535-551101 DATA CENTER EXPENSE	2,531	2,779	2,714	1,500	1,500	1,500
100-13-1535-581200 CAPITAL LEASE PAYMENT		1,000		7,000	7,000	7,000
13 GIS	<u>206,037</u>	<u>297,458</u>	<u>250,661</u>	<u>317,767</u>	<u>314,184</u>	<u>314,184</u>

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

13 GIS

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-13-1535-511000 REGULAR PAY	140,249
Requesyed Amount: \$140,249.00	
Personnel Requirements:	
	Current
GIS Manager	1
GIS/GPS Analyst (full-time)	1
	2
Requested Amount: Includes a 5% increase in salaries.	
 100-13-1535-511300 OVERTIME PAY	
 100-13-1535-512100 GROUP MEDICAL INSURA	 21,344
The requested amount per employee is \$11,538, which was initially projected to reflect a 20% increase over the 2023 rates. Nevertheless, the recommended amount, as provided by the insurance brokers, is lower than anticipated, with only a 10% increase over the 2023 rate of \$9,702. This recommended amount, factoring in employee withholding and the expected Opt Out participation, results in a final rate of \$10,672 per employee for the year 2024.	
100-13-1535-512101 OPT OUT INSURANCE PLA	
 100-13-1535-512110 GROUP DENTAL INSURAN	 590
This amount represents \$295 per employee.	
The dental and vision plans are in rate guarantee until 1/1/25 - so no change to those rates for 2024.	
100-13-1535-512200 SOCIAL SECURITY PAYMI	10,729
This amount is 7.65% of the total salary of the department.	
100-13-1535-512400 RETIREMENT SYSTEM	15,890
The requested amount is \$15890. This amount is 11.33% of the total salary of the department. Per GMA contribution rates.	

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-13-1535-512700 WORKER'S COMPENSATIC</p> <p style="margin-left: 20px;">This amount represents a percentage of the total salaries for the department based on labor classes and 2023 Rates.</p>	6,332
<p>100-13-1535-522000 OTHER OUTSIDE SERVICE</p> <p style="margin-left: 20px;">Requested Amount: \$12,000 for contract GIS work.</p> <p style="margin-left: 20px;">Part of this amount goes to contract GIS work. Support is a critical aspect to ensuring the success of any project from start to finish and beyond. This will leverage support and maintenance for the City of Americus & Sumter County Departments. The following items requiring support include Geodatabase Support, Geodatabase Management, ESRI software upgrades, ArcGIS Online Administration & Support, General GIS Support & Services. This is for services needed from outside sources such as GPS Work, GIS Analyst, Developers or Professionals to help with coding, website, software, or GIS issues that we cannot handle in house due to lack of training, equipment, servers, or lack of personnel.</p>	12,000
<p>100-13-1535-522201 OFFICE EQUIP-REP & MAI</p> <p style="margin-left: 20px;">Requested Amount: \$2000</p> <p style="margin-left: 20px;">This amount is for miscellaneous repairs to computers, equipment, printers, plotters, GPS equipment, radios, etc. This also includes the yearly maintenance cost for our Cannon plotter that was \$1385.00 in 2023 and repairs at cost of \$600 if needed for unexpected repairs.</p>	2,000
<p>100-13-1535-522202 AUTO & TRUCK-REP & MA/</p> <p style="margin-left: 20px;">Requested Amount: \$2500</p> <p style="margin-left: 20px;">The amount requested is for vehicle maintenance based on 2023 cost.</p> <p style="margin-left: 20px;">Recommended Amount: \$650</p>	650

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-13-1535-522206 COMPUTER-REP AND MAI Requested Amount: \$70,200 This is the anticipated amount for incidental upgrades and annual software maintenance contracts. Annual cost for Americus/Sumter County GIS Server/Webpage application hosting and management services with KCS. Sumter County will share in some of the cost. \$ 41,000 Annual cost for Website Online Site Administration & Support, Models & Coding, SQL Enterprise Geodatabase Support, ArcGIS Server Support and Services, Field Map Support, and Virtual Machine Service and Support for GIS Server. This cost has increased due to ESRI Software changes and requirements. \$ 28,000 ESRI contract for Small Municipal/County Government Enterprise Agreement. This is a 3-year agreement. This cost has increased due to ESRI changing their software packages for Small Government Enterprises. They are now requiring small government to have their own Enterprise software. \$ 1,200 miscellaneous upgrades *Sumter County will reimburse the City for some of the KCS annual cost. This is budgeted in account number 100 00 0000 334100 Local, State, & Federal Reimbursement. # These are required agreements to keep our software current that entitles us to exclusive benefits, support, discounts on training and software updates. If we discontinue our coverage, we will become ineligible for these services and will have to purchase our software at full price and no longer be able to offer the GIS data online to departments and citizens.	70,200
100-13-1535-523200 TELEPHONE Requested Amount: \$2,000 This is the estimated amount to cover telephone services for the GIS Department. Amount based on mid-year cost from 2023.	2,000

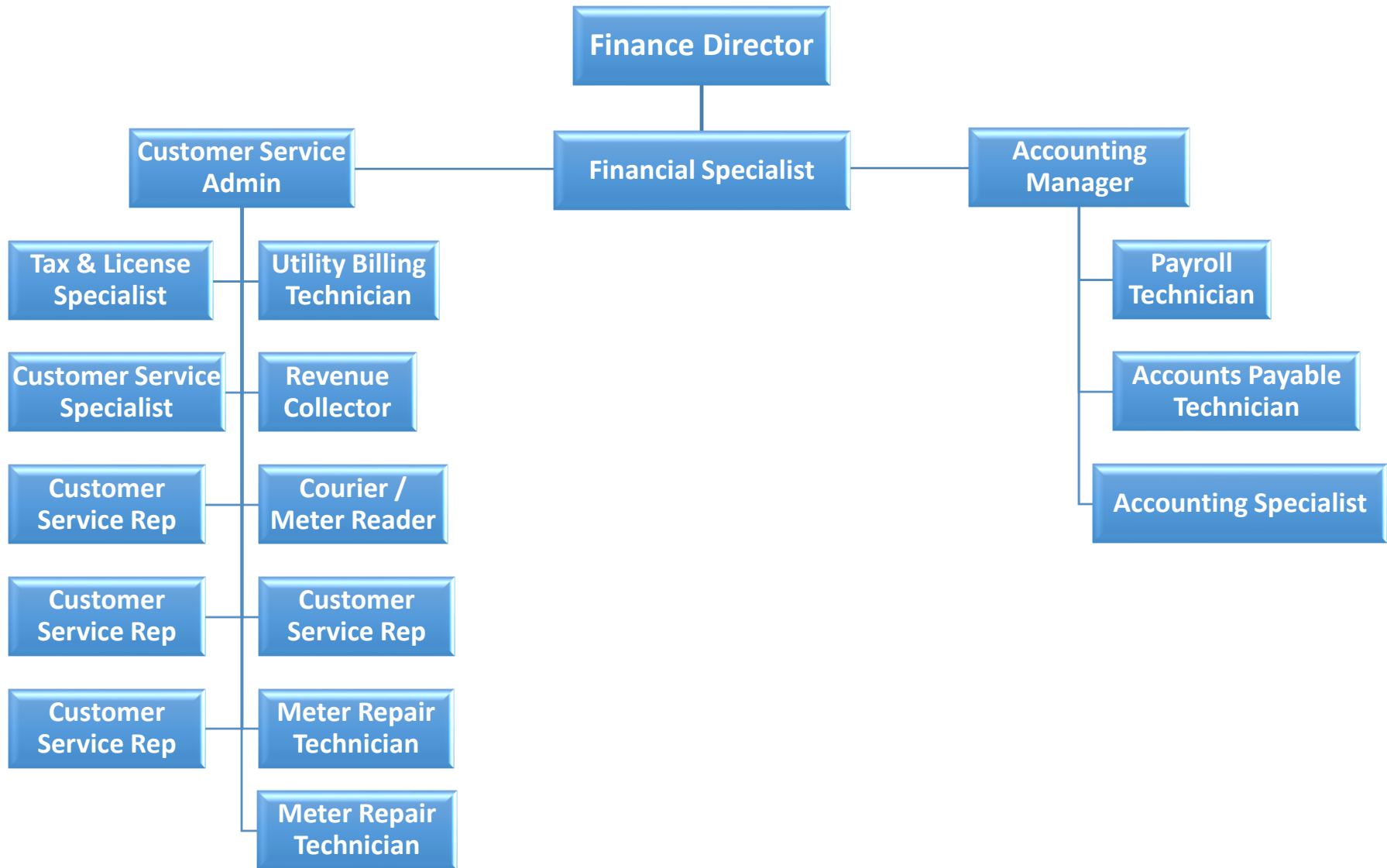
CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-13-1535-523600 DUES & SUBSCRIPTIONS Requested Amount: \$0	
100-13-1535-523700 TRAINING & MEETINGS Requested Amount: \$8,000	8,000
<p>This amount will cover the training and travel expenses of the GIS Director, Asst. GIS Director and/or the GIS/GPS Analyst that are needed to maintain the high level of efficiency and accuracy that is required for field operations and database work. These conferences and training meetings are very beneficial to the department in the form of education and networking within the state and the GIS industry. This is also to cover any GIS sponsored meetings and/or luncheons. We will be adding new and additional software in 2024 to our GIS Department. There will be an additional cost for this training.</p>	
100-13-1535-523900 UNIFORMS Requested Amount: \$300	300
<p>This amount is for the GIS and City of Americus shirts, rain gear for department employees. We would like to have GIS City shirts to wear when we are working on projects outside the City, so people will know who we represent.</p>	
100-13-1535-531100 OFFICE/COMPUTER SUPPLI Requested Amount: \$6,000	6,000
<p>This amount is needed for printer supplies (ink cartridges, laminated film, printer toners, printer paper, etc.) as well as any other supplies that are needed. Will also cover various equipment if needed throughout the year.</p>	
100-13-1535-531210 WATER SEWER AND GARI Requested Amount: \$0	
<p>Utility services expense charged to dept 22.</p>	
100-13-1535-531225 STORM WATER	

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-13-1535-531230 ELECTRICITY Electricity Services \$3,000 This is to cover electric services for the department. .	3,000
100-13-1535-531270 GASOLINE ALLOCATED Requested Amount: \$1,000 This amount includes gasoline for one vehicle used for mapping and GPS purposes within the City limits as well as travel for County work and E-911 work to 8 other counties. This amount also includes out of town travel for training. Basic on mid-year cost.	1,000
100-13-1535-542101 OFFICE EQUIPMENT Requested Amount: \$2,000 This request is for miscellaneous equipment that might be needed for GIS department should we need to replace any current equipment.	2,000
100-13-1535-542200 TRUCKS & AUTOMOBILES	
100-13-1535-542400 COMPUTER EQUIPMENT Requested Amount: \$3,400 We need to purchase a new laptop/work tablet for use at meetings, training, outside work, emergency calls, etc. We would also like to purchase a work field tablet to do outside GIS/GPS work in the field.	3,400
100-13-1535-551000 ALLOCATION OF EXPENSES	
100-13-1535-551101 DATA CENTER EXPENSE This is the amount allocated to this department for internet, other computer connections, repair, & upgrade of computer equipment.	1,500
100-13-1535-581200 CAPITAL LEASE PAYMENTS Requested Amount: \$7,000 Includes principal and interest Payments for GMA Lease Pool.	7,000
13 GIS	314,184

City of Americus Finance Department Organization Chart 2024



CITY OF AMERICUS
2024 OPERATING BUDGET

FINANCE/UTILITY BILLING

MISSION STATEMENT/GENERAL OBJECTIVES

We envision the Finance Department to be a well-informed, well trained team providing quality customer service, citizen education, excellent treasury management, and quality record keeping for the purpose of maintaining the fiscal integrity and reputation of the City of Americus.

GOALS – 2024

Quality Customer Service:

Time Frame

- Continue to improve internal reporting and processes to increase employee productivity On-going
- Cross train employees regarding customer service and utility billing duties On-going
- Continue to utilize agencies to assist in collection of delinquent utility customers On-going
- Continue to improve the telephone system for improved customer service to include automated interactive voice response(IVR) system for payment arrangements, balances, and payments. 2018-2024
- Update ordinances to include purchasing policies and e-signatures
- Upgrade financial software, and billing software On-going
- Continue to improve the financial software and utility billing software for more user friendly options for our citizens and utility bill printing options to include payment kiosk 2024
On-going

Educate/Involve Citizens:

Time Frame

- Educate Citizens through newspaper, radio, & television As Needed
- Participation in Customer Service Week and other customer focused events As Needed

Treasury Management / Record Keeping:

Time Frame

- Complete annual audit & submission of CAFR for Certificate of Achievement in Financial Reporting May/June
- Improve collection of Storm Water only accounts through garnishment/court On-going

CITY OF AMERICUS
2024 OPERATING BUDGET

- Continue to improve annual operating budget and submission of Budget Documents for Distinguished Budget On-going
- Continue to look at ways to improve payment methods/options for our citizens to include payment kiosk Ongoing
- Complete administration of the Revenue Bond spending and related capital projects On-going
- Continue to work with GMS on the Hotel/Motel Tax Management contract On-going
- Continue work on E-Verify/Save Compliance & Reporting On-going
- Continue to utilize risk assessments to properly adjust customer deposits On-going
- Continue to improve our collection procedures
- Continue to serve as the fiscal agent for both the Sumter County Family Connections & Americus-Sumter County Land Bank Authority 2015-On-going
- Administration of Self-Insured Health Fund 2016-On-going

CITY OF AMERICUS
2024 OPERATING BUDGET-REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
14 FINANCE DEPARTMENT						
100-14-1510-511000 REGULAR PAY	445,923	442,207	409,543	450,750	450,750	450,750
100-14-1510-511300 OVERTIME PAY	10,095	10,000	11,544	11,000	11,000	11,000
100-14-1510-512100 GROUP MEDICAL INSURANC	70,221	77,611	77,611	80,768	74,704	74,704
100-14-1510-512101 OPT OUT INSURANCE PLAN	6,346	6,000	5,193	6,000	6,000	6,000
100-14-1510-512110 GROUP DENTAL INSURANCE	2,722	2,950	1,733	2,655	2,655	2,655
100-14-1510-512200 SOCIAL SECURITY PAYMENT	33,469	34,594	32,426	34,563	34,563	34,563
100-14-1510-512400 RETIREMENT SYSTEM	52,716	50,105	40,524	51,189	51,189	51,189
100-14-1510-512700 WORKERS COMPENSATION	852	1,118	994	1,141	1,141	1,141
100-14-1510-521100 PURCHASED/CONTRACTED S						
100-14-1510-521203 AUDIT FEES	50,710	51,000	67,500	60,000	60,000	60,000
100-14-1510-521205 CLERK OF COURT	188	4,000	9,457	4,000	1,000	1,000
100-14-1510-522000 OTHER OUTSIDE SERVICES	79,760	51,700	65,465	59,500	59,500	59,500
100-14-1510-522201 OFFICE EQUIP-REP & MAINT	6,291	3,500	5,064	3,500	3,500	3,500
100-14-1510-522206 COMPUTER-REP & MAINT	25,555	30,000	26,646	30,000	30,000	30,000
100-14-1510-523100 INSURANCE EXPENSE	3,844	6,230	4,125	7,476	7,476	7,476
100-14-1510-523200 TELEPHONE	6,001	8,000	9,665	11,000	11,000	11,000
100-14-1510-523201 POSTAGE	6,618	7,000	7,764	7,000	7,000	7,000
100-14-1510-523301 ADVERTISING EXPENSE	5,753	4,500	2,295	4,500	3,000	3,000
100-14-1510-523550 TAG / TITLE EXPENSE	298	1,500	8	1,500	300	300
100-14-1510-523600 DUES & SUBSCRIPTIONS	975	1,010	1,607	1,010	1,000	1,000
100-14-1510-523700 TRAINING AND MEETINGS	6,355	14,000	6,690	14,000	14,000	14,000
100-14-1510-523909 SALE FEES		1,000		1,000	1,000	1,000
100-14-1510-531100 OFFICE/COMPUTER SUPPLIE	17,628	15,000	13,250	16,000	16,000	16,000
100-14-1510-531210 WATER, SEWAGE & GARBAC	5,432	1,700	1,974	1,700	1,700	1,700
100-14-1510-531225 STORM WATER	286	580	418	580	580	580

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
100-14-1510-531230 ELECTRICITY	18,304	10,000	14,402	11,000	11,000	11,000
100-14-1510-531270 GASOLINE ALLOCATED	665			_____	_____	_____
100-14-1510-531700 OTHER SUPPLIES	4,742	4,500	6,905	6,500	6,500	6,500
100-14-1510-542101 OFFICE EQUIPMENT				_____	_____	_____
100-14-1510-551101 DATA CENTER EXPENSE	11,161	5,560	9,773	5,560	5,560	5,560
100-14-1510-573000 BANK CHARGES	33,589	23,000	30,312	23,000	23,000	23,000
100-14-1510-581300 PRINCIPAL PAYMENTS	21,318			_____	_____	_____
100-14-1530-521201 LEGAL EXPENSES	4,730	2,500	4,450	5,000	5,000	5,000
100-14-1565-531108 BUILDING REPAIR & MAINT	5,904	6,000	6,271	7,000	7,000	7,000
14 FINANCE DEPARTMENT	<u>938,450</u>	<u>876,865</u>	<u>873,610</u>	<u>918,892</u>	<u>907,118</u>	<u>907,118</u>

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
14 FINANCE DEPARTMENT	
100-14-1510-511000 REGULAR PAY	450,750
Requested Amount \$450,750	
Personnel Requirements:	
	Current
Finance Director	1
Accounting Manager	1
Customer Service Rep	1
Customer Service Specialist	1
Accounts Payable Technician	1
Accounting Specialist	1
Payroll Technician	1
Tax & Licensed Technician	1
Finance Specialist	1
	9
Requested Amount: Includes a 5% increase in salaries.	
100-14-1510-511300 OVERTIME PAY	11,000
Requested Amount: \$11,000	
The requested budget includes normal overtime incurred during peak times such as audit preparation, tax, business license, and utility billing due dates.	

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-14-1510-512100 GROUP MEDICAL INSURA</p> <p>The requested amount per employee is \$11,538, which was initially projected to reflect a 20% increase over the 2023 rates. Nevertheless, the recommended amount, as provided by the insurance brokers, is lower than anticipated, with only a 10% increase over the 2023 rate of \$9,702. The recommended amount, factoring in employee withholding and the expected Opt Out participation, results in a final rate of \$10,672 per employee for the year 2024.</p>	74,704
<p>100-14-1510-512101 OPT OUT INSURANCE PLA</p> <p>This amount represents \$3,000 per employee for expected Opt Out participation.</p>	6,000
<p>100-14-1510-512110 GROUP DENTAL INSURAN</p> <p>This amount represents \$295 per employee. The dental and vision plans are in rate guarantee until 1/1/25 - so no change to those rates for 2024.</p>	2,655
<p>100-14-1510-512200 SOCIAL SECURITY PAYMI</p> <p>This amount is 7.65% of the total salary of the department.</p>	34,563
<p>100-14-1510-512400 RETIREMENT SYSTEM</p> <p>Requested Amount:\$51,189.</p> <p>This amount is 11.33% of the total salary of the department. Per GMA contribution rates. The new 2024 rate is 11.33%</p>	51,189
<p>100-14-1510-512700 WORKERS COMPENSATIO</p> <p>This amount represents a percentage of the total salaries for the department based on labor classes and 2023 rates.</p>	1,141
<p>100-14-1510-521100 PURCHASED/CONTRACTE</p>	

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-14-1510-521203 AUDIT FEES	60,000
This is the allocation of the total audit fees to the Finance Department. The total amount for 2023 includes the following:	
\$44,000 Audit	
\$15,000 Independent Audit of Federal Funds*	
\$ 1,000 Revenue Bond Disclosure or Misc research	
<u>\$60,000</u>	

*Independent Audit is required if we meet the threshold dollar for received federal grants and or monies.

100-14-1510-521205 CLERK OF COURT	1,000
Requested Amount: \$4,000	
This amount is based on the charge of \$12.00 per Fifa for each delinquent account. Due to tax sales less Fifas are needed resulting in a decrease in the cost. There is a corresponding revenue account because the fifa is paid by the taxpayer.	
Due to recent property tax sales delinquent accounts are trending downward.	
Recommended Amount: \$1,000	

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-14-1510-522000 OTHER OUTSIDE SERVICE	59,500
Requested Amount: \$59,500	
\$ 500 ACFR Application	
\$ 500 Budget Application	
\$ 2,000 Printing of ACFR	
\$ 5,000 Printing of Budget	
\$ 9,000 GMA hotel tax management services	
\$ 6,050 Interim Tax Billing (Harris)	
\$ 6,050 Final Tax Billing (Harris)	
\$ 4,100 Web-pay maintenance - Taxes (Harris)	
\$ 1,000 Matching Interim and Final Bills (Harris)	
\$10,800 User Fees for Tax Service (Harris-11 Users)	
\$ 1,500 Annual Browser Maintenance (New Look-11 Users)	
\$ 5,000 Facility cleaning services	
\$ 2,000 Payments to State for uncashed checks	
\$ 6,000 Landscape (Customer Service Center)	
\$59,500	
100-14-1510-522201 OFFICE EQUIP-REP & MAI	3,500
Requested Amount: \$3,500	
\$ 1,500 Postage meter and scales	
\$ 1,000 Copier Maintenance	
\$ 1,000 Miscellaneous repairs	
\$ 3,500	

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-14-1510-522206 COMPUTER-REP & MAINT</p> <p>This is the amount of maintenance on the hardware and software in the Finance Department.</p> <p style="margin-left: 20px;">\$23,000 CSI maintenance contract (increase annually)</p> <p style="margin-left: 20px;">\$ 1,000 Softdocs maintenance contract</p> <p style="margin-left: 20px;">\$ 1,500 Incidental printer repairs</p> <p style="margin-left: 20px;">\$ 2,500 CSI Gemini maintenance (data backup & recovery)</p> <p style="margin-left: 20px;">\$ 2,000 Maintenance for folder/sealer (checks)</p> <p style="margin-left: 20px; border-top: 1px solid black;">\$30,000</p>	<p>30,000</p>
<p>100-14-1510-523100 INSURANCE EXPENSE</p> <p>Requested Amount: \$ 7476</p> <p>This is the Finance Department allocation for property and liability insurance. The request includes a projected increase of approximately 20% of the 2023 premium.</p>	<p>7,476</p>
<p>100-14-1510-523200 TELEPHONE</p> <p>Requested Amount: \$11,000</p> <p>The requested amount includes the following:</p> <p style="margin-left: 20px;">\$ 2,500 Enterprise Billing (Pineland)</p> <p style="margin-left: 20px;">\$ 1,500 Bandwidth (telephone lines)</p> <p style="margin-left: 20px;">\$ 5,250 AT&T Club Service</p> <p style="margin-left: 20px;">\$ 670 Birch Communications (long distance)</p> <p style="margin-left: 20px;">\$ 1,000 Finance Director cell phone (include hotspot/wi-fi)</p> <p style="margin-left: 20px;">\$ 80 Fusion Cloud</p> <p style="margin-left: 20px; border-top: 1px solid black;">\$11,000</p>	<p>11,000</p>

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-14-1510-523201 POSTAGE	7,000
Requested Amount: \$7,000	
This postage is for the mail for all departments within the city. This includes all correspondence, accounts payable checks to vendors, business license mailings, delinquent tax notices, collection letters, newsletters, etc.	
100-14-1510-523301 ADVERTISING EXPENSE	3,000
Requested Amount: \$4,500	
This amount includes newspaper and radio advertising for the following:	
Business License reminder	
Tax Levy & Tax Foreclosure	
Millage Rate - Public Hearing	
Budget Notice	
Sale of City Property	
More Tax sales scheduled.	
Recommended Amount: \$3,000	
100-14-1510-523550 TAG / TITLE EXPENSE	300
Requested Amount: \$1,500	
This line item is to capture the expense of tags and titles for all vehicles purchased by the City in 2023. This amount also includes an amount for impact fees charged by the State for heavy vehicles. This fee went into effect in 2016.	
Recommended Amount: \$300	

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-14-1510-523600 DUES & SUBSCRIPTIONS</p> <p style="margin-left: 20px;">The requested amount includes the following:</p> <p style="margin-left: 40px;">\$760 GFOA (4 memberships)</p> <p style="margin-left: 40px;">\$200 GGFOA (4 memberships)</p> <p style="margin-left: 40px;">\$ 50 Times Recorder</p> <p style="margin-left: 40px; border-top: 1px solid black;">\$1,010</p> <p style="margin-left: 20px; margin-top: 20px;">Recommended Amount: \$1000</p> <p style="margin-left: 40px; margin-top: 20px;">\$750 GFOA (4 memberships)</p> <p style="margin-left: 40px;">\$200 GGFOA (4 memberships)</p> <p style="margin-left: 40px;">\$ 50 Times Recorder</p> <p style="margin-left: 40px; border-top: 1px solid black;">\$1,000</p>	<p>1,000</p>
<p>100-14-1510-523700 TRAINING AND MEETING:</p> <p style="margin-left: 20px;">Requested Amount: \$14,000</p> <p style="margin-left: 40px; margin-top: 20px;">\$ 6,000 Georgia Finance Officers Association (4 employees)</p> <p style="margin-left: 40px;">\$ 1,000 Spring Finance Officers or GMA Annual Meeting</p> <p style="margin-left: 40px;">\$ 1,000 Webinars (GFOA & CSI)</p> <p style="margin-left: 40px;">\$ 6,000 Carl Vinson Inst. of Gov't (Staff training including Finance Officer Certification, Payroll Polices, etc.) (10 employees)</p> <p style="margin-left: 40px; border-top: 1px solid black;">\$14,000</p>	<p>14,000</p>
<p>100-14-1510-523909 SALE FEES</p> <p style="margin-left: 20px;">Requested Amount: \$1,000</p> <p style="margin-left: 20px; margin-top: 20px;">This is the handling charges for the sale of surplus assets through GovDeals.com.</p>	<p>1,000</p>

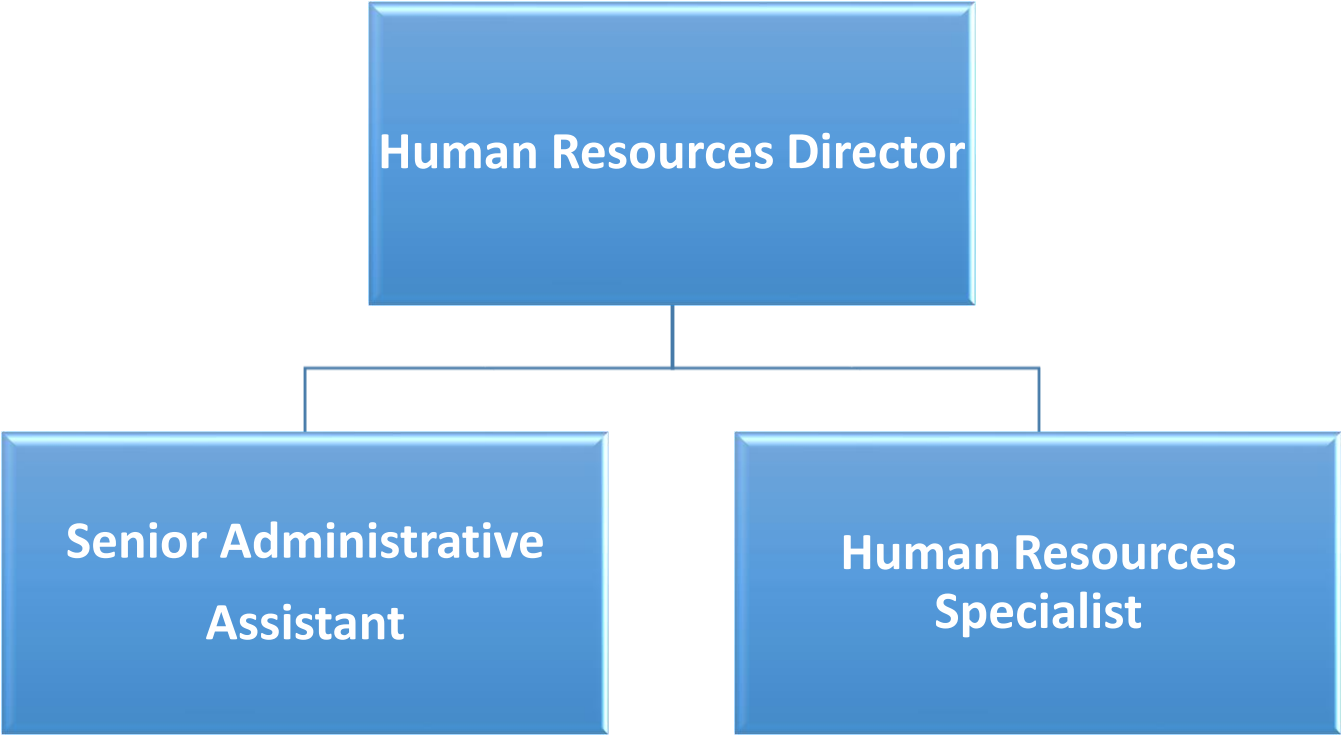
CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-14-1510-531100 OFFICE/COMPUTER SUPPLI Requested Amount: \$16,000 This includes miscellaneous office supplies, computer paper, ribbons, toner, various check stock, W2's, 1099's, etc. Increased due to the rise in cost of supplies.	16,000
100-14-1510-531210 WATER, SEWAGE & GARB Requested Amount: \$1,700	1,700
100-14-1510-531225 STORM WATER Requested Amount: \$580 This is the storm water fees for the building and parking lot at the Customer Service Center.	580
100-14-1510-531230 ELECTRICITY Requested Amount: \$11,000 This is for electricity at the Customer Service Center.	11,000
100-14-1510-531270 GASOLINE ALLOCATED	
100-14-1510-531700 OTHER SUPPLIES Requested Amount: \$6,500 This is for janitorial supplies and other supplies needed to support the Customer Service Center.	6,500
100-14-1510-542101 OFFICE EQUIPMENT	
100-14-1510-551101 DATA CENTER EXPENSE This is the amount allocated to this department for internet, other computer connections, repair, & upgrade of computer equipment.	5,560

CITY OF AMERICUS
2024 OPERATING BUDGET- EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-14-1510-573000 BANK CHARGES</p> <p style="padding-left: 20px;">Requested Amount: \$23,000</p> <p style="padding-left: 20px;">The request is for funds to cover stop payment charges on lost or incorrect accounts payable checks and for maintenance fees over and above interest earned on bank accounts.</p>	23,000
<p>100-14-1510-581300 PRINCIPAL PAYMENTS</p> <p style="padding-left: 20px;">Requested Amount:</p> <p style="padding-left: 20px;">This is the capital lease payment to the Payroll Development Authority for the Customer Service Center based off the agreement made on October 1, 2021 that a monthly payment of \$1,776.53 will be paid monthly ending September 1, 2026.</p> <p style="padding-left: 20px;">This is now the Public Works Building</p>	
<p>100-14-1530-521201 LEGAL EXPENSES</p> <p style="padding-left: 20px;">Requested Amount: \$5,000</p> <p style="padding-left: 20px;">This is for professional handling of collection issues arising from bankruptcies, defaulted loans, etc. This also includes legal assistance on ordinance changes, contracted services, such as audits, and tax foreclosures.</p>	5,000
<p>100-14-1565-531108 BUILDING REPAIR & MAINT</p> <p style="padding-left: 20px;">Requested Amount: \$7,000</p> <p style="padding-left: 20px;">The requested amount is for HVAC, plumbing, electrical repairs, and general maintenance of the Customer Service Center. This amount also includes pest control and monthly alarm monitoring services.</p>	7,000
<p>14 FINANCE DEPARTMENT</p>	907,118

City of Americus Human Resources Organization Chart 2024



CITY OF AMERICUS
2024 OPERATING BUDGET

HUMAN RESOURCES

MISSION STATEMENT/GENERAL OBJECTIVES

The Human Resources Department assists the City in attaining long-term strategic goals by providing a viable workforce to deliver the quality services to our citizens. The viable workforce is attained through careful applicant screening, proper employee training, and the sound benefit/employment advice to employees in all departments.

GOALS – 2024

1. Improve recruiting initiatives by implementing an enhanced applicant tracking software that will assist in improving reporting capabilities, record keeping and tracking of applicants. Develop incentives and benefits in order to attract and retain competitive highly qualified individuals to join our workforce; broaden the use of job posting boards and advertising tools to increase visibility of vacancies. Ensure top level management positions are filled by innovative, experienced and capable individuals to ensure that the mission and visions are able to be carried out as set by the City Manager and the Governing Body.
2. Revamp the performance appraisal process that will include a user friendly and electronic appraisal software that would provide ease and comprehension while completing the appraisal also improve the effectiveness of going communication among throughout the year; the new are setting goals and objectives anniversary.
3. Improve safety awareness and knowledgeable of safety hazards lower accidents and workers employees; Evaluate the program opportunities.
4. Implement a comprehensive training program and curriculum designed to improve employee's overall performance, legal

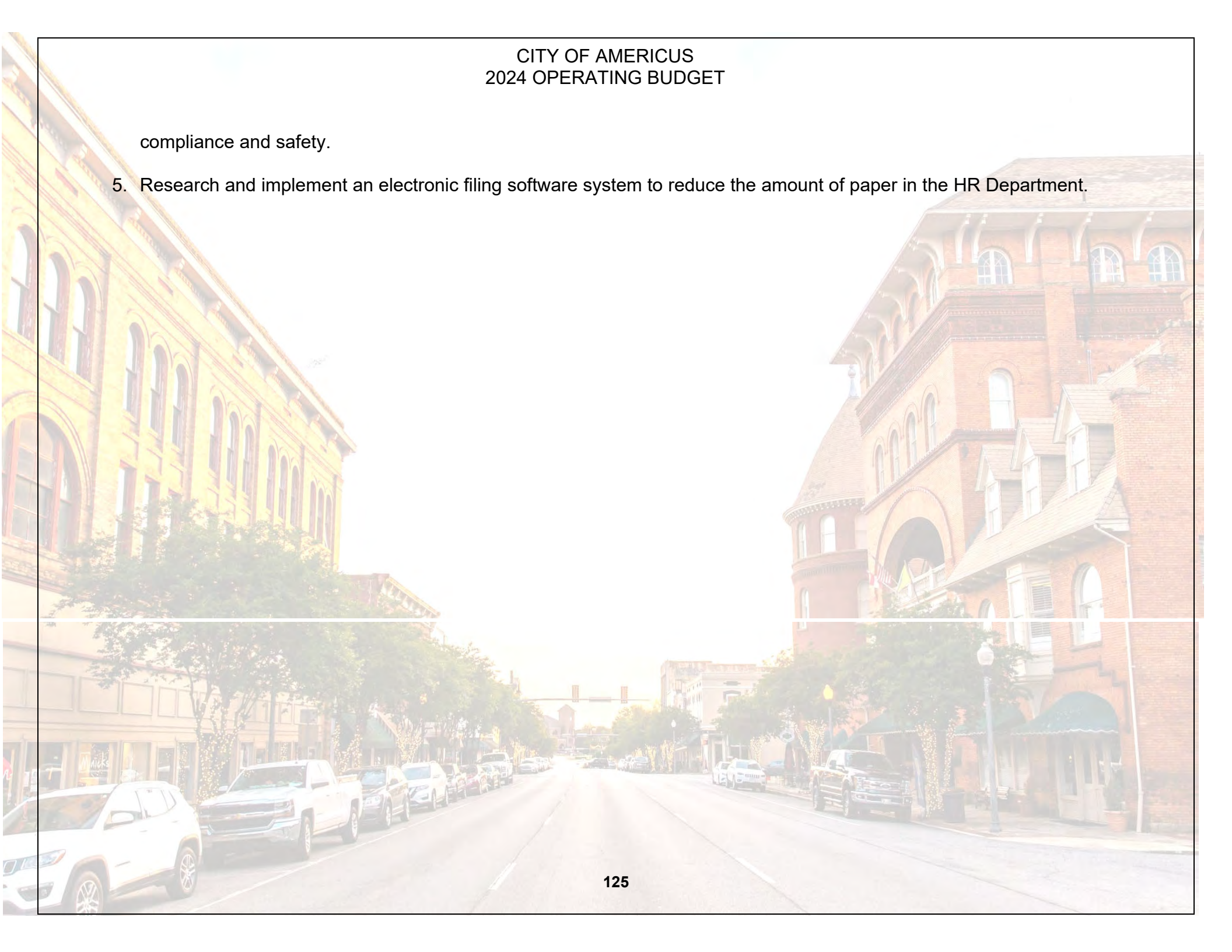


work with the Safety Committee to be and implement proactive initiatives to compensation claims with our on a quarterly basis to identify training

CITY OF AMERICUS
2024 OPERATING BUDGET

compliance and safety.

5. Research and implement an electronic filing software system to reduce the amount of paper in the HR Department.



CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
15 HUMAN RESOURCES						
100-15-1530-521201 LEGAL EXPENSES	17,032	30,000	18,377	30,000	30,000	30,000
100-15-1540-511000 REGULAR PAY	148,805	166,409	155,535	229,517	213,569	213,569
100-15-1540-511300 OVERTIME PAY	2,749	5,000	10,773	5,000	5,000	5,000
100-15-1540-512100 GROUP MEDICAL INSURANC	26,342	29,104	29,104	34,615	32,016	32,016
100-15-1540-512101 OPT OUT INSURANCE PLAN	577		231			
100-15-1540-512110 GROUP DENTAL INSURANCE	1,487	885	631	1,180	1,180	1,180
100-15-1540-512200 SOCIAL SECURITY PAYMENT	10,656	13,113	12,407	13,827	16,338	16,338
100-15-1540-512400 RETIREMENT SYSTEM	21,720	18,992	16,698	20,479	20,479	20,479
100-15-1540-512700 WORKERS' COMPENSATION	348	419	392	657	657	657
100-15-1540-512900 WELLNESS PROGRAM	6,676	12,500	5,996	14,000	14,000	14,000
100-15-1540-512901 EMPLOYEE RELATION EXP	8,250	8,400	10,378	8,400	8,400	8,400
100-15-1540-522000 OTHER OUTSIDE SERVICES	64,861	97,030	121,959	72,030	72,030	72,030
100-15-1540-522201 OFFICE EQUIP-REP & MAINT	605	2,000	1,163	2,000	2,000	2,000
100-15-1540-522206 COMPUTER-REPAIR & MAINT	2,133	2,000	2,804	2,000	2,000	2,000
100-15-1540-523200 TELEPHONE	2,967	2,615	4,097	2,615	2,615	2,615
100-15-1540-523301 ADVERTISING EXPENSE	874	3,000	3,378	3,000	3,000	3,000
100-15-1540-523600 DUES & SUBSCRIPTIONS	3,391	2,000	1,648	2,000	2,000	2,000
100-15-1540-523700 TRAINING AND MEETINGS	4,079	11,010	4,550	11,010	11,010	11,010
100-15-1540-531100 OFFICE/COMPUTER SUPPLIE	6,948	4,000	5,111	4,000	4,000	4,000
100-15-1540-531230 ELECTRICITY	2,222	2,000	3,680	2,000	2,000	2,000
100-15-1540-531402 SAFETY PROGRAM EXPENSE	1,852	3,500	2,223	3,500	3,500	3,500
100-15-1540-551000 ALLOCATION OF EXPENSES						
100-15-1540-551101 DATA CENTER EXPENSE	2,481	2,084	2,674	2,084	2,084	2,084
15 HUMAN RESOURCES	<u>337,057</u>	<u>416,061</u>	<u>413,806</u>	<u>463,914</u>	<u>447,878</u>	<u>447,878</u>

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
15 HUMAN RESOURCES	

100-15-1530-521201 LEGAL EXPENSES	30,000
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Requested Amount: \$30,000

This request is for the acquisition of legal advisement regarding employee related issues and review of personnel ordinances as needed.

*\$15,000 is for the acquisition of legal counsel to review the City's personnel manual. The last review of the personnel manual was in 2016 and adopted January 2017. Review of the City's personnel manual and policies in 2024 will ensure policies are up to date and maintain compliance with Federal and State laws.

100-15-1540-511000 REGULAR PAY	213,569
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Personnel Requirements:	Current	Requested
Human Resources Director	1	1
Human Resources Specialist	1	1
Administrative Assistant III	1	1
Human Resources Coordinator		1
	3	4

This amount includes the Human Resources Coordinator position upon approval.

Recommended:	Current
Human Resources Director	1
Human Resources Specialist	1
Human Resources Generalist	1
	3

Requested Amount: Includes a 5% increase in salaries.

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-15-1540-511300 OVERTIME PAY</p> <p style="margin-left: 20px;">Requested Amount: \$5,000</p> <p style="margin-left: 20px;">The requested amount includes overtime for open enrollment, organizing annual Health Fair, wellness events and other special projects in order to meet deadlines.</p>	<p>5,000</p>
<p>100-15-1540-512100 GROUP MEDICAL INSURA</p> <p style="margin-left: 20px;">The requested amount per employee is \$11,538, which was initially projected to reflect a 20% increase over the 2023 rates. Nevertheless, the recommended amount, as provided by the insurance broker is lower than anticipated with a 10% increase over the 2023 rate of \$9,702. The recommended amount, factoring in employee withholding and the expected Opt Out participation, results in a final rate of \$10,672 per employee for the year 2024.</p>	<p>32,016</p>
<p>100-15-1540-512101 OPT OUT INSURANCE PLA</p>	
<p>100-15-1540-512110 GROUP DENTAL INSURAN</p> <p style="margin-left: 20px;">This amount represents \$295 per employee. The dental and vision plans are in rate guarantee until 1/1/25 - so no change to those rates for 2024.</p>	<p>1,180</p>
<p>100-15-1540-512200 SOCIAL SECURITY PAYMI</p> <p style="margin-left: 20px;">This amount is 7.65% of the total salary of the department.</p>	<p>16,338</p>
<p>100-15-1540-512400 RETIREMENT SYSTEM</p> <p style="margin-left: 20px;">The requested amount is \$20,479 this amount is 11.33% of the total salary of the department. Per GMA contribution rates.</p> <p style="margin-left: 20px;">Recommended Amount: \$24,197</p> <p style="margin-left: 20px;">Recommended amount includes reclassification of the Admin III position to HR Genralist approved by Mayor and Council 10/12/2023</p>	<p>20,479</p>
<p>100-15-1540-512700 WORKERS' COMPENSATIC</p> <p style="margin-left: 20px;">This amount represents a percentage of the total salaries for the department based on labor classes and 2023 Rates.</p>	<p>657</p>

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-15-1540-512900 WELLNESS PROGRAM</p> <p style="padding-left: 20px;">Requested Amount: \$14,000</p> <p style="padding-left: 20px;">\$6,500 Incentives for program participation</p> <p style="padding-left: 20px;">\$1,500 Annual Health Fair</p> <p style="padding-left: 20px;">\$6,000 Employee Gym Membership Shared Cost</p> <p style="padding-left: 20px;"><u>\$14,000</u></p> <p style="padding-left: 20px;">The amount requested is to continue to promote health & wellness, encourage employees to live healthier lifestyles which leads to increased morale, productivity and a decrease to health insurance premiums.</p>	<p>14,000</p>
<p>100-15-1540-512901 EMPLOYEE RELATION EX</p> <p style="padding-left: 20px;">Requested Amount: \$8,400</p> <p style="padding-left: 20px;">\$3,000 Employee Recognition program</p> <p style="padding-left: 20px;">\$ 400 New Employee Orientation</p> <p style="padding-left: 20px;">\$5,000 Employee Appreciation and Holiday Event</p> <p style="padding-left: 20px;"><u>\$8,400</u></p> <p style="padding-left: 20px;">The requested amount includes the employee recognition program. Employee recognition program is to recognize and reward work and behaviors that support the mission, goals, values and initiatives of the city of Americus. This amount includes \$5,000 to cover the cost of annual employee appreciation and holiday event.</p>	<p>8,400</p>

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-15-1540-522000 OTHER OUTSIDE SERVICE</p> <p style="padding-left: 20px;">Requested Amount \$72,030</p> <p style="padding-left: 20px;">The requested amount includes the following:</p> <p style="padding-left: 20px;">\$ 39,500 Employment Screenings and Physicals (estimate 39,456)</p> <p style="padding-left: 20px;">\$ 4,000 EAP Program (includes yearly drug & alcohol training)</p> <p style="padding-left: 20px;">\$ 4,000 Promotional Assessment</p> <p style="padding-left: 20px;">\$ 100 Shipping & postage</p> <p style="padding-left: 20px;">\$ 1,500 Other (psychological, fingerprints, polygraphs)</p> <p style="padding-left: 20px;">\$ 1,800 Cobra Administration Fee</p> <p style="padding-left: 20px;">\$ 14,100 Firefighters' Cancer Insurance Benefits</p> <p style="padding-left: 20px;">\$ 5,165 GA Firefighters' Pension Fund</p> <p style="padding-left: 20px;">\$ 1,865 Peace Officer's Annuity and Benefit Fund</p> <p style="padding-left: 20px;"><u> </u></p> <p style="padding-left: 20px;">\$ 72,030</p>	<p>72,030</p>
<p>100-15-1540-522201 OFFICE EQUIP-REP & MAI</p> <p style="padding-left: 20px;">Requested Amount: \$2,000</p>	<p>2,000</p>
<p>100-15-1540-522206 COMPUTER-REPAIR & MA</p> <p style="padding-left: 20px;">Requested Amount: \$2,000</p> <p style="padding-left: 20px;">This includes CSI software maintenance and upgrades for the Personnel Module.</p>	<p>2,000</p>

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-15-1540-523200 TELEPHONE	2,615
Requested: \$2,615	
The requested amount includes telephone and internet as follows:	
\$1,200 Enterprise Billing (Mediacom)	
\$ 315 Bandwidth (telephone - 2 lines)	
\$ 500 AT&T Club service	
\$ 600 City cell phone (HR Director)	
<u> \$2,615</u>	
100-15-1540-523301 ADVERTISING EXPENSE	3,000
Requested Amount: \$3,000	
The amount requested includes advertising position vacancies in order to obtain a qualified pool of applicants. This considers both expected price and volume.	
100-15-1540-523600 DUES & SUBSCRIPTIONS	2,000
Requested Amount: \$2,000	
The amount requested includes the following:	
\$ 100 GA Local Government Personnel Assoc (2)	
\$ 550 Fair Labor Standards Act Upgrades	
\$ 900 National Safety Council	
\$ 150 Americus Times Recorder	
\$ 300 Unemployment Control Program Fee	
<u> \$2,000</u>	

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-15-1540-523700 TRAINING AND MEETING: Requested Amount: \$11,010</p> <p style="margin-left: 20px;">\$ 1,610 GLGPA Spring & Fall Conference for HR Staff Members \$ 5,500 Biennial Anti-Harassment Training for all Employees \$ 500 Defensive Driving Workbooks \$ 500 Workers Comp Training \$ 500 Legal update training \$ 2,200 ** SHRM Conference for HR Staff Members \$ 200 *** CPR Classes</p> <hr style="width: 20%; margin-left: 0;"/> <p>\$ 11,010</p> <p style="margin-left: 20px;">* Next anti-harassment training will be held in 2023 ** Amount included an increase to cover the cost of HR Staff Members to attend a national human resources conference. *** Amount includes the cover the cost of CPR Classes offered to all employees.</p>	<p>11,010</p>
<p>100-15-1540-531100 OFFICE/COMPUTER SUPPI Requested Amount: \$4,000</p> <p style="margin-left: 20px;">\$ 1,000 Printer Cartridges \$ 2,500 Cabinets and etc. \$ 500 1/2 of copier supplies</p> <hr style="width: 20%; margin-left: 0;"/> <p>\$ 4,000</p> <p style="margin-left: 20px;">*This includes an additional amount to cover the cost of upgrading all personnel files and personnel file room improvements.</p>	<p>4,000</p>
<p>100-15-1540-531230 ELECTRICITY Requested Amount: \$2,000</p>	<p>2,000</p>

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-15-1540-531402 SAFETY PROGRAM EXPEN Requested Amount: \$3,500 This is for annual employee safety incentives T-Shirts and Giveaways.	3,500
100-15-1540-551000 ALLOCATION OF EXPENS]	
100-15-1540-551101 DATA CENTER EXPENSE This is the amount allocated to this department for internet, other computer connections, repair, & upgrade of computer equipment.	2,084
15 HUMAN RESOURCES	<hr style="width: 100%; border: 0.5px solid black;"/> 447,878

City of Americus Community Development Organization Chart 2024

**Community Development
Director**

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>% REM</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
16 COMMUNITY DEVELOPMENT							
100-16-1530-521201 OTHER LEGAL EXPENSES						10,000	10,000
100-16-1565-531108 BLDG REPAIRS & MAINT							
100-16-5500-512200 Social Security CENTRAL DISB							
100-16-7310-511000 REGULAR PAY						130,000	130,000
100-16-7310-511300 OVERTIME PAY							
100-16-7310-512100 GROUP MEDICAL INSURANC						21,344	21,344
100-16-7310-512101 OPT OUT INSURANCE PLAN							
100-16-7310-512110 GROUP DENTAL INSURANCE						590	590
100-16-7310-512200 SOCIAL SECURITY PAYMENT						9,945	9,945
100-16-7310-512400 RETIREMENT SYSTEM						15,465	15,465
100-16-7310-512700 WORKERS COMPENSATION						7,244	7,244
100-16-7310-522000 OTHER OUTSIDE SERVICES							
100-16-7310-522201 OFFICE EQUIP-REP AND MAI						2,000	2,000
100-16-7310-522202 AUTO & TRUCK-REP & MAIN							
100-16-7310-522206 COMPUTER-REP AND MAINT							
100-16-7310-523200 TELEPHONE							
100-16-7310-523301 ADVERTISING EXPENSE					2,000	2,000	2,000
100-16-7310-523600 DUES AND SUBSCRIPTIONS					1,200	1,200	1,200
100-16-7310-523700 TRAINING AND MEETINGS							
100-16-7310-523900 UNIFORMS							
100-16-7310-531100 OFFICE/COMPUTER SUPPLIE					1,500	1,500	1,500
100-16-7310-531210 WATER,SEWER,AND GARBA							
100-16-7310-531225 STORM WATER							
100-16-7310-531230 ELECTRICITY							
100-16-7310-531270 GASOLINE ALLOCATED							

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
100-16-7310-531701 MISCELLANEOUS EXPENSE	-127,754			_____	_____	_____
100-16-7310-541200 LAND AND IMPROVEMENTS				_____	_____	_____
100-16-7310-542101 OFFICE EQUIPMENT				_____	_____	_____
100-16-7310-542200 TRUCKS AND AUTOMOBILES				_____	30,000	30,000
100-16-7310-542400 COMPUTER EQUIPMENT				_____	_____	_____
100-16-7310-542900 OTHER CAPITAL EXPENDITURE				_____	_____	_____
100-16-7310-551101 DATA CENTER EXPENSE				_____	_____	_____
100-16-7310-581200 CAPITAL LEASE PAYMENTS				6,000	6,000	6,000
100-16-7500-523302 MARKETING & PROMOTION				_____	_____	_____
100-16-7500-571000 TRANSFER TO OTHER FUNDS				_____	_____	_____
16 COMMUNITY DEVELOPMENT	-127,754		_____	10,700	237,288	237,288

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
16 COMMUNITY DEVELOPMENT	
100-16-1530-521201 OTHER LEGAL EXPENSES	10,000
Requested Amount: \$10,000	
<p>This amount is for review and update of ordinances, street closings, property deeds prepared, and other misc legal matters. review of activity and potential anexation requests. Also included in this request is review of bylaws for the Urban Redevelopment Agency.</p>	
100-16-1565-531108 BLDG REPAIRS & MAINT	
Requested Amount: \$1,000	
100-16-5500-512200 Social Security CENTRAL DI	
100-16-7310-511000 REGULAR PAY	130,000
Personnel Requirements:	
	Current Requested
Community Development Director	0 1
Planner I	0 1

	0 2
100-16-7310-511300 OVERTIME PAY	
100-16-7310-512100 GROUP MEDICAL INSURA	21,344
<p>The requested amount per employee is \$11,538, which was initially projected to reflect a 20% increase over the 2023 rates. Nevertheless, the recommended amount, as provided by the insurance brokers, is lower than anticipated, with only a 10% increase over the 2023 rate of \$9,702. The recommended amount factoring in employee withholding and the expected Opt Out participation, results in a final rate of \$10,672 per employee for the year 2024.</p>	
100-16-7310-512101 OPT OUT INSURANCE PLA	

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-16-7310-512110 GROUP DENTAL INSURAN Recommended Amount:\$590 The dental and vision plans are in rate guarantee until 1/1/25 - so no change to those rates for 2024.</p>	590
<p>100-16-7310-512200 SOCIAL SECURITY PAYMI Recommended Amount:\$9945</p> <p style="margin-left: 40px;">This amount is 7.65% of the total salary of the department.</p> <p style="margin-left: 40px;">Recommended amount does not include 5% increase.</p>	9,945
<p>100-16-7310-512400 RETIREMENT SYSTEM Recommended Amount:\$15,465</p>	15,465
<p>100-16-7310-512700 WORKERS COMPENSATIO Recommended Amount \$7244</p> <p style="margin-left: 40px;">This amount represents a percentage of the total salaries for the department based on labor classes and 2015 rates.</p>	7,244
<p>100-16-7310-522000 OTHER OUTSIDE SERVICE</p>	
<p>100-16-7310-522201 OFFICE EQUIP-REP AND M Requested Amount: \$2000 This amount is for miscellaneous repairs & copier maintenace contract.</p>	2,000
<p>100-16-7310-522202 AUTO & TRUCK-REP & MA</p>	
<p>100-16-7310-522206 COMPUTER-REP AND MAI Requested Amount: \$500</p>	

CITY OF AMERICUS
2024 OPERATING BUDGET-EJ B7@6;FGD7 DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-16-7310-523200 TELEPHONE	
The requested amount includes telephone and internet as follows:	
\$2,000 Enterprise Billing (Mediacom)	
\$ 400 Bandwith (telephone - 3 lines)	
\$2,400	
100-16-7310-523301 ADVERTISING EXPENSE	2,000
Requested Amount: \$2,000	
This amount is for all advertising necessary for public hearings in reference to HPC, and notices informing the public of changes to codes or policies.	
100-16-7310-523600 DUES AND SUBSCRIPTION	1,200
Requested Amount: \$1,200	
\$ 25 Arbor Day Foundation	
\$ 25 National Alliance of Preservation Comm	
\$ 400 American Planning Association	
\$ 60 GAZA	
\$ 100 GAAPA	
\$ 200 Keep America Beautiful	
\$ 390 Other miscellaneous dues/subscriptions	
\$1,200	

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

APPROVED
BUDGET

ACCOUNT NUMBER/DESCRIPTION

100-16-7310-523700 TRAINING AND MEETING:

Requested
 \$1,000 CDBG/CHIP Workshops (Reimbursable)
 \$ 200 TEA/LEAD Workshops (Reimbursable)
 \$ 100 DOT workshop for Transportation
 \$ 350 HPC member workshops
 \$1,500 GMA Annual Meeting
 \$ 500 Housing Conferences
 \$ 750 Planning & Zoning Training
 \$2,500 Carl Vinson Inst.*

 \$6,900

*This is requested for training on the topics of land use, meeting decorum, and planning. The training will be for our Planning and Zoning Commissioners, Variance Board Members, Staff, and the Mayor and Council. This was approved in 2015 but has been held over to 2016.

100-16-7310-523900 UNIFORMS

Requested Amount: \$0

100-16-7310-531100 OFFICE/COMPUTER SUPPLIES

1,500

Requested Amount: \$1,500
 The budget request is for annexation info, newcomer packets, handbooks, HPC guidelines, and binders as well as paper and other supplies for office operations.

100-16-7310-531210 WATER,SEWER,AND GARBAGE

The request is for the pro-rata share of the Municipal Building.

100-16-7310-531225 STORM WATER

100-16-7310-531230 ELECTRICITY

The request is for the pro-rata share of the Municipal Building.

100-16-7310-531270 GASOLINE ALLOCATED

100-16-7310-531701 MISCELLANEOUS EXPENSES

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-16-7310-541200 LAND AND IMPROVEMEN Requested Amount: \$0	
100-16-7310-542101 OFFICE EQUIPMENT Requested Amount: \$0	
100-16-7310-542200 TRUCKS AND AUTOMOBILI Requested Amount: \$30,000 \$ 30,000 Vehicle Replacement (lease purchase)	30,000
100-16-7310-542400 COMPUTER EQUIPMENT Requested Amount: \$0	
100-16-7310-542900 OTHER CAPITAL EXPENDITURE Requested Amount: \$35,000 This amount is for the purchase and maintenance of a new website.	
100-16-7310-551101 DATA CENTER EXPENSE	
100-16-7310-581200 CAPITAL LEASE PAYMENTS Requested Amount: \$6000 Interest and Principal Payment for lease GMA Lease Pool	6,000
100-16-7500-523302 MARKETING & PROMOTIONS	
100-16-7500-571000 TRANSFER TO OTHER FUNDS	
16 COMMUNITY DEVELOPMENT	237,288

CITY OF AMERICUS
2024 OPERATING BUDGET

CITY MANAGER

Budgeted 2024



CITY OF AMERICUS
2024 OPERATING BUDGET

City Manager

MISSION STATEMENT/GENERAL OBJECTIVES

The Mission of the City Manager’s Department is to direct the administration of all the departments and the operations of the City in accordance with policies, goals, objectives, and mission set by the Mayor and City Council of the City of Americus.

GOALS – 2024

Goal Category	Action
Encourage citizen involvement	Advertise for volunteers and maintain list of citizens who want to serve; develop internship program; promote Neighborhood Watch meetings; support Renaissance vision; communicate with citizens through PSAs, social media and other avenues as needed.
Employee Development	Providing training to all employees as needed Revise Policy & Procedure Manual; Update Purchasing Manual; Revise City Ordinances as needed; re-evaluate organization and functions of all City departments.
Human Resources function	Revise employee orientation to include all necessary and applicable information; Revise Personnel Manual; Revise Employee Evaluation process.
Audits	Conduct continuous evaluation of processes and procedures.
Customer Service	Utilize technology to improve customer service.
Planning	Meet on a weekly basis with all Department Heads and direct reports
	Plan and conduct retreat in July to review strategic plan, assess the needs, and evaluate the effectiveness of services/programs provided.
Boards, Commissions, and Authorities	Work toward improving relationships with all groups by attending meetings and working with staff.

CITY OF AMERICUS
2024 OPERATING BUDGET

	Serve on the City of Americus Planning and Zoning Commission
	Work with the Archway Executive Committee and attend the monthly meetings
	Continue the re-organization of Main Street/DDA/Tourism Program
Urban Redevelopment Plan	Continue and evaluate the Urban Redevelopment plan, urban redevelopment agency, and land bank authority
Financial	Ensure that the Fund Balance policy is followed in the budget process.
	Work with Finance Director on the mid-year analysis and the millage rate calculation.
	Complete recommended 5-year capital improvement program.
	Closely monitor city revenues and expenditures on a regular basis to have the knowledge needed to make instant decisions and recommendations to the staff and council.
	Prepare recommended operating budget
Computer/ Technology Issues	Continue to work with NEOS for the provision of managed services as efficiently as possible.
	Work within the NEOS contract to prepare a 5-year capital plan and a regular maintenance plan for all city departments.
Sumter County	Coordinate efforts and services of the Land Bank Authority and the PDA; work with County to develop a plan for county owned streets inside the city limits
Council/Staff Relations	Work on ways to improve understanding of roles, responsibilities, and relationships.

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
18 CITY MANAGER						
100-18-1320-511000 REGULAR PAY	241,514	237,459	271,413	292,840	292,840	292,840
100-18-1320-511300 OVERTIME PAY	3,786	2,000	3,670	2,900	2,900	2,900
100-18-1320-512100 GROUP MEDICAL INSURANC	17,548	19,404	19,404	23,284	21,344	21,344
100-18-1320-512101 OPT OUT INSURANCE PLAN	3,000	3,000	3,000	3,000	3,000	3,000
100-18-1320-512110 GROUP DENTAL INSURANCE	1,316	885	-245	885	885	885
100-18-1320-512200 SOCIAL SECURITY PAYMENT	17,082	19,053	20,055	22,402	22,402	22,402
100-18-1320-512400 RETIREMENT SYSTEM	26,124	27,596	20,075	33,179	33,179	33,179
100-18-1320-512700 WORKERS' COMPENSATION	1,058	1,017	904	1,256	1,256	1,256
100-18-1320-522000 OTHER OUTSIDE SERVICES	35,712	28,900	38,726	28,900	28,900	28,900
100-18-1320-522201 OFFICE EQUIP-REP & MAINT	1,785	1,800	372	2,000	2,000	2,000
100-18-1320-522202 AUTO & TRUCK-REP & MAIN				-----	-----	-----
100-18-1320-522206 COMPUTER-REP & MAINT	11,502	12,467	12,449	12,467	12,467	12,467
100-18-1320-523101 CLAIM SETTLEMENTS	2,368			-----	-----	-----
100-18-1320-523200 TELEPHONE	3,468	6,080	6,725	6,080	6,080	6,080
100-18-1320-523301 ADVERTISING EXPENSE		750	110	750	750	750
100-18-1320-523600 DUES & SUBSCRIPTIONS	1,647	2,280	1,443	2,280	2,280	2,280
100-18-1320-523700 TRAINING & MEETINGS	15,806	27,700	36,784	27,700	21,200	21,200
100-18-1320-523900 UNIFORMS		1,200	1,398	1,200	1,200	1,200
100-18-1320-531100 OFFICE/COMPUTER SUPPLIE	9,612	5,000	4,770	5,000	5,000	5,000
100-18-1320-531230 ELECTRICITY	4,223	5,600	6,992	5,600	5,600	5,600
100-18-1320-531270 GASOLINE ALLOCATED				-----	-----	-----
100-18-1320-531700 OTHER SUPPLIES	242	1,000	8,296	1,000	1,600	1,600
100-18-1320-542101 OFFICE EQUIPMENT	624	4,000	716	4,000	4,000	4,000
100-18-1320-542400 COMPUTER EQUIPMENT				-----	-----	-----
100-18-1320-542900 OTHER CAPITAL EXPENDITU	7,569			-----	-----	-----

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
100-18-1320-551101 DATA CENTER EXPENSE	3,947	2,084	14,221	2,084	2,084	2,084
100-18-1400-571000 ELECTION EXPENSE		3,000	3,000	3,000	3,000	3,000
100-18-1530-521201 LEGAL EXPENSES	14,532	7,000	26,884	7,000	17,500	17,500
18 CITY MANAGER	<u>424,463</u>	<u>419,275</u>	<u>501,162</u>	<u>488,808</u>	<u>491,467</u>	<u>491,467</u>

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
18 CITY MANAGER	
100-18-1320-511000 REGULAR PAY	292,840
Requested Amount: \$292,840	
Personnel Requirements:	
	Current
City Manager	1
City Clerk	1
Senior Management Assistant	1
	3
Requested Amount: Includes a 5% increase in salaries.	
100-18-1320-511300 OVERTIME PAY	2,900
Requested: \$2,900	
100-18-1320-512100 GROUP MEDICAL INSURA	21,344
The requested amount per employee is \$11,538, which was initially projected to reflect a 20% increase over the 2023 rates. Nevertheless, the recommended amount, as provided by the insurance brokers is lower than anticipated with only a 10% increase over the 2023 rate of \$9,702. The recommended amount factoring in employee withholding and the expected Opt Out participation, results in a final rate of \$10,672 per employee for the year 2024.	
100-18-1320-512101 OPT OUT INSURANCE PLA	3,000
This amount represents \$3,000 per employee for expected Opt Out participation.	
100-18-1320-512110 GROUP DENTAL INSURAN	885
This amount represents \$295 per employee. The dental and vision plans are in rate guarantee until 1/1/25 - so no change to those rates for 2024.	
100-18-1320-512200 SOCIAL SECURITY PAYMI	22,402
This amount is 7.65% of the total salary of the department.	
100-18-1320-512400 RETIREMENT SYSTEM	33,179
The requested amount is \$33,179 this amount is 11.33% of the total salary of the department. Per GMA, contribution rates for 2024.	

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-18-1320-512700 WORKERS' COMPENSATIC</p> <p style="padding-left: 20px;">This amount represents a percentage of the total salaries for the department based on labor classes and 2023 Rates.</p>	1,256
<p>100-18-1320-522000 OTHER OUTSIDE SERVICE</p> <p style="padding-left: 20px;">Requested Amount \$28,900</p> <p style="padding-left: 20px;">The requested amount includes the following:</p> <p style="padding-left: 40px;">\$ 1,500 Document Purging</p> <p style="padding-left: 40px;">\$ 1,000 Codification of Ordinances, includes annual fee of \$350</p> <p style="padding-left: 40px;">\$ 400 Code of Ordinances-Internet</p> <p style="padding-left: 40px;">\$ 26,000 Legal Review of City Ordinances **</p> <hr style="width: 20%; margin-left: 0;"/> <p style="padding-left: 20px;">\$ 28,900</p> <p style="padding-left: 20px;">** We have not done a complete recodification of our City Ordinances since 2007. Recodification is expensive and time consuming. A Legal Review is recommended.</p>	28,900
<p>100-18-1320-522201 OFFICE EQUIP-REP & MAI</p> <p style="padding-left: 20px;">Requested Amount: \$2000.00</p> <p style="padding-left: 20px;">The requested amount is for copier and radio maintenance. The copier maintenance is shared equally with the Human Resources department. We are also charged a per copy amount for color copies. This is the 2022 number annualized.</p>	2,000
<p>100-18-1320-522202 AUTO & TRUCK-REP & MA</p> <p style="padding-left: 20px;">Requested Amount: \$0</p>	

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-18-1320-522206 COMPUTER-REP & MAINT</p> <p style="padding-left: 20px;">The requested amount includes the following:</p> <p style="padding-left: 40px;">\$ 4,800 Laserfiche software maintenance</p> <p style="padding-left: 40px;">\$ 1,343 CSI software/hardware maintenance</p> <p style="padding-left: 40px;">\$ 6,624 Accela monthly fee (formally IQM2)</p> <p style="padding-left: 40px; border-top: 1px solid black;">\$12,467</p> <p style="padding-left: 20px;">The requested amounts are based on actual spent in 2023.</p>	<p>12,467</p>
100-18-1320-523101 CLAIM SETTLEMENTS	
<p>100-18-1320-523200 TELEPHONE</p> <p style="padding-left: 20px;">The requested amount includes the following:</p> <p style="padding-left: 40px;">\$1,083 Enterprise Billing (Mediacom internet)</p> <p style="padding-left: 40px;">\$ 882 Bandwidth (telephone)</p> <p style="padding-left: 40px;">\$1,977 Fax/elevator through AT&T</p> <p style="padding-left: 40px;">\$2,038 Cell phones (2)</p> <p style="padding-left: 40px;">\$ 100 Fusion Cloud Services</p> <p style="padding-left: 40px; border-top: 1px solid black;">\$6,080</p> <p style="padding-left: 20px;">This is based on actual spent for 2023 to date.</p>	<p>6,080</p>
<p>100-18-1320-523301 ADVERTISING EXPENSE</p> <p style="padding-left: 20px;">Requested Amount: \$750</p> <p style="padding-left: 20px;">This includes advertising for City Holiday closings and other miscellaneous advertising required. We share the closing ads with Sumter County.</p>	<p>750</p>

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-18-1320-523600 DUES & SUBSCRIPTIONS	2,280
The request includes the following:	
\$ 125 GCCMA (CM)	
\$ 300 GMCA (City Clerk and Senior Management Assistant)	
\$ 20 GA Records Assoc.	
\$ 170 IIMC dues	
\$1,100 ICMA dues (CM)	
\$ 35 NIGP GA Chapter dues (purchasing)	
\$ 30 GPAG (purchasing)	
\$ 100 Notary Renewal for City Clerk	
\$ 150 GFOA (CM)	
\$ 150 GFOA (City Clerk/Senior Management Asst	
\$ 100 Notary Certification for Senior Management Assistant	
<hr/>	
\$2,280	

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-18-1320-523700 TRAINING & MEETINGS	21,200
City Manager Requested: \$6300	
\$ 1,200 GCCMA Spring & Fall Conference	
\$ 2,400 GMA Annual Conference	
\$ 1,200 Mayor's Day	
\$ 1,000 Other Travel	
\$ 500 other expenses, meals for business meetings.	
City Clerk Requested: \$9600	
\$ 1,600 Municipal Clerks Conference-Feb & Sept*	
\$ 2,400 GMA Annual Conference	
\$ 800 Georgia Records Conference **	
\$ 500 Other travel ***	
\$ 1,500 Region III, IIMC Conference - Huntsville, AL ****	
\$ 1,000 GPAG Conference	
\$ 1,000 GLGPA Conference	
\$ 800 Other expenses, meals for business meetings	
Senior Management Assistant Requested: \$5300	
\$ 1,600 Municipal Clerks Conference-Feb & Sept*	
\$ 2,400 GMA Annual Conference	
\$ 800 Georgia Records Conference **	
\$ 500 Other travel ***	
\$21,200	
*Required to maintain certification.	
** This training is needed to stay abreast of the Records Retention laws.	
*** Other travel is related to undetermined expenses at this time.	
.	
Recommended Amount: \$21,200	
100-18-1320-523900 UNIFORMS	1,200
Requested Amount: \$1,200	

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-18-1320-531100 OFFICE/COMPUTER SUPPLI Requested Amount: \$5,000 The amount based and the actual year to date spent.	5,000
100-18-1320-531230 ELECTRICITY Recommended Amount: \$5,600	5,600
100-18-1320-531270 GASOLINE ALLOCATED Requested Amount: \$0	
100-18-1320-531700 OTHER SUPPLIES Requested Amount: \$1,000 Recommended Amount:\$1,600 This amount is based on YTD average.	1,600
100-18-1320-542101 OFFICE EQUIPMENT Requested Amount: \$4,000 Additional expenses needed for 2024	4,000
100-18-1320-542400 COMPUTER EQUIPMENT Requested Amount: \$0	
100-18-1320-542900 OTHER CAPITAL EXPENDI Requested Amount \$0	
100-18-1320-551101 DATA CENTER EXPENSE This is the amount allocated to this department for internet, other computer connections, repair, & upgrade of computer equipment.	2,084
100-18-1400-571000 ELECTION EXPENSE Requested Amount: \$3,000 2024 will be an election year for (3) Council Members. This will help cover the expenses related to the election.	3,000

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

ACCOUNT NUMBER/DESCRIPTION

APPROVED
BUDGET

100-18-1530-521201 LEGAL EXPENSES

17,500

Requested Amount: \$7,000

Recommended Amount: \$17,500

This is difficult to estimate because we cannot anticipate all legal matters that may occur in a year. The requested amount is an average of the current ytd and the prior years actual.

18 CITY MANAGER

491,467

City of Americus Reese Park Building Organization Chart 2024



Reese Park Building

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
19 REES PARK EDC						
100-19-1530-521201 LEGAL EXPENSES						
100-19-1565-531108 BUILDING REPAIR & MAINT	24,013	14,600	18,696	19,382	19,382	19,382
100-19-7520-522000 OTHER OUTSIDE SERVICES	1,256	5,000	11,847	15,000	15,000	15,000
100-19-7520-522300 RENTAL DEPOSIT REIMBURS						
100-19-7520-523100 INSURANCE EXPENSE	5,185	5,558	8,181	6,670	6,670	6,670
100-19-7520-523200 TELEPHONE	7,294	10,155	9,542	10,155	10,000	10,000
100-19-7520-531210 WATER, SEWAGE, & GARBA	1,590	3,700	1,565	4,500	2,500	2,500
100-19-7520-531225 STORM WATER	-77	500	-74	500	500	500
100-19-7520-531230 ELECTRICITY	14,407	17,120	15,069	17,122	13,000	13,000
100-19-7520-531700 OTHER SUPPLIES	50	1,000	1,495	1,000	1,000	1,000
19 REES PARK EDC	53,718	57,633	66,321	74,329	68,052	68,052

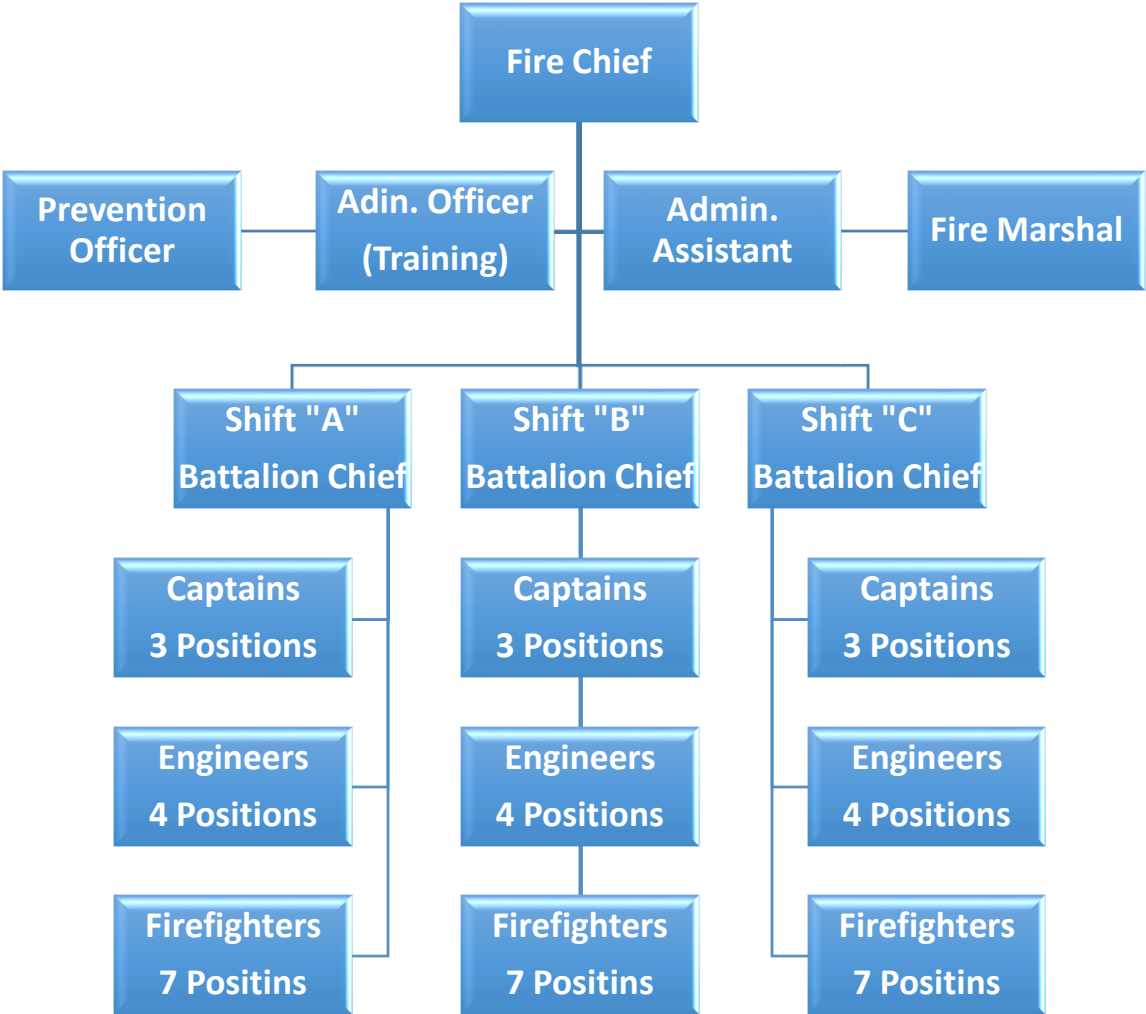
CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
19 REES PARK EDC	
100-19-1530-521201 LEGAL EXPENSES	
100-19-1565-531108 BUILDING REPAIR & MAINT	19,382
Requested Amount \$19,382	
\$ 1,832 HVAC maintenance contract	
\$ 1,320 Elevator maintenance contract \$110 per month	
\$ 360 Fire Alarm	
\$ 220 Security System	
\$ 270 Pest Control	
\$ 380 Annual termite inspection	
\$15,000 Other maintenance and construction and repairs	
<hr style="width: 100px; margin-left: 0;"/> \$19,382	
100-19-7520-522000 OTHER OUTSIDE SERVICE	15,000
Requested Amount: \$15,000	
The requested amount is to purchase new chairs & tables, an electric steamer/ warmer, and microwave.	
100-19-7520-522300 RENTAL DEPOSIT REIMBU	
100-19-7520-523100 INSURANCE EXPENSE	6,670
Requested Amount: \$6,670	
This is the Rees Park EDC allocation for property and liability insurance. The request includes a projected increase of approximately 20% of the 2023 premium.	

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURES DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-19-7520-523200 TELEPHONE</p> <p style="padding-left: 20px;">Requested Amount: \$10,155</p> <p style="padding-left: 20px;">The requested amount is based on the actual 2023 mid-year cost annualized. This is for cost of internet services and AT&T services related to phones for alarms.</p> <p style="padding-left: 20px;">Recommended Amount: \$10,000</p>	<p>10,000</p>
<p>100-19-7520-531210 WATER, SEWAGE, & GARI</p> <p style="padding-left: 20px;">Requested Amount: \$4,500</p> <p style="padding-left: 20px;">The request is the City's portion after allocations to the PDA, Chamber of Commerce, and Visions.</p> <p style="padding-left: 20px;">Recommended Amount: \$2,500</p>	<p>2,500</p>
<p>100-19-7520-531225 STORM WATER</p> <p style="padding-left: 20px;">Requested Amount: \$500</p> <p style="padding-left: 20px;">This is a full year of storm water fees at \$37.20 per month. A portion of this is to be billed to all renters.</p>	<p>500</p>
<p>100-19-7520-531230 ELECTRICITY</p> <p style="padding-left: 20px;">Requested Amount: \$17,122</p> <p style="padding-left: 20px;">The request is the City's portion after allocations to the PDA, Chamber of Commerce, Visions and Arts Council.</p> <p style="padding-left: 20px;">Recommended Amount: \$13,000</p>	<p>13,000</p>
<p>100-19-7520-531700 OTHER SUPPLIES</p> <p style="padding-left: 20px;">Requested Amount: \$1,000</p> <p style="padding-left: 20px;">The requested amount is for the purchase of cleaning supplies.</p>	<p>1,000</p>
<p>19 REES PARK EDC</p>	<hr style="border: 0.5px solid black;"/> <p>68,052</p> <hr style="border: 0.5px solid black;"/> <p>4,185,098</p> <hr style="border: 1px solid black;"/>

City of Americus Fire & Emergency Services Organization Chart 2024



Americus Fire and Emergency Services

Mission Statement/ General Objectives

To serve, protect, and uphold our community and its citizens through community risk reduction, emergency preparedness and self-sacrifice, through effective emergency response.

2024 Goals

- Provide exceptional fire suppression and first responder services to the citizens of Americus. This will be done by ensuring that personnel are properly trained and equipped.
- Improve community partnerships with local industry leaders and outside agencies.
- Improve Firefighter safety by implementing new SOGs and focusing on training subjects such as Firefighter Survival and Rapid Intervention Training.
- Improve training facilities and upgrade training material.
- Continue to improve Pre-Incident Planning of industrial and commercial structures.
- Effectively support agencies that we have Automatic and Mutual Aid Agreements with.
- Continue to expand and improve our Smoke Detector and Fire Prevention Programs.
- Continue to expand our offering of CPR and First Aid Classes to the public, local businesses, and to other government agencies.
- Be more community-minded and strive to be positive role models for the citizens of Americus.
- Continue to support local civic and non-profit organizations.
- Build upon and expand the health, wellness and physical conditioning of our employees.

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
20 FIRE						
100-20-1530-521201 LEGAL EXPENSE						
100-20-3500-511000 REGULAR PAY	2,317,197	2,010,098	2,070,974	2,538,602	2,435,345	2,435,345
100-20-3500-511300 OVERTIME PAY	178,652	194,000	238,060	194,000	194,000	194,000
100-20-3500-511301 BUILT IN OVERTIME	134,795	194,000	214,511	194,000	194,000	194,000
100-20-3500-512100 GROUP MEDICAL INSURANC	368,366	407,460	407,460	530,761	448,224	448,224
100-20-3500-512101 OPT OUT INSURANCE PLAN	21,232	21,000	13,039	12,000	15,000	15,000
100-20-3500-512110 GROUP DENTAL INSURANCE	24,493	14,455	18,886	14,750	14,160	14,160
100-20-3500-512200 SOCIAL SECURITY PAYMENT	186,395	184,237	184,549	194,203	186,329	186,329
100-20-3500-512400 RETIREMENT SYSTEM	300,183	266,842	230,769	287,624	277,121	277,121
100-20-3500-512700 WORKERS' COMPENSATION	45,994	47,617	42,314	58,384	58,384	58,384
100-20-3500-522000 OTHER OUTSIDE SERVICES	23,176	30,600	18,781	33,150	33,150	33,150
100-20-3500-522201 OFFICE EQUIP-REP & MAINT	888	1,500	1,067	2,000	2,000	2,000
100-20-3500-522202 AUTO & TRUCK-REP & MAIN	89,608	100,000	86,165	100,000	100,000	100,000
100-20-3500-522203 MACH & EQUIP-REP & MAIN	2,256	7,000	2,786	9,000	9,000	9,000
100-20-3500-522206 COMPUTER-REPAIR & MAIN						
100-20-3500-523200 TELEPHONE	19,999	26,580	17,265	26,580	26,580	26,580
100-20-3500-523600 DUES & SUBSCRIPTIONS	10,136	21,992	14,856	21,492	21,492	21,492
100-20-3500-523700 TRAINING & MEETINGS	15,007	25,000	16,777	32,000	32,000	32,000
100-20-3500-523900 UNIFORMS	21,076	32,000	30,051	35,000	35,000	35,000
100-20-3500-531100 OFFICE/COMPUTER SUPPLIE	5,982	5,000	3,487	7,000	5,000	5,000
100-20-3500-531101 JANITORIAL SUPPLIES	11,832	12,000	9,288	14,000	14,000	14,000
100-20-3500-531210 WATER, SEWAGE & GARBAC	10,060	12,000	8,282	20,000	15,000	15,000
100-20-3500-531220 NATURAL GAS	13,336	14,000	15,248	20,000	20,000	20,000
100-20-3500-531225 STORM WATER	2,270	2,270		2,270	2,270	2,270
100-20-3500-531230 ELECTRICITY	44,682	51,000	62,754	60,000	60,000	60,000

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
100-20-3500-531270 GASOLINE ALLOCATED	53,305	50,000	44,196	50,000	47,000	47,000
100-20-3500-531700 OTHER SUPPLIES	9,048	12,000	7,945	15,000	12,000	12,000
100-20-3500-531740 FLAG EXPENSE	3,518	5,000	4,098	5,000	5,000	5,000
100-20-3500-541300 BUILDINGS		4,000		4,000	4,000	4,000
100-20-3500-542100 MACHINERY & EQUIPMENT	103,674	161,000	143,760	258,000	258,000	258,000
100-20-3500-542101 OFFICE EQUIPMENT	1,872	2,000	1,207	3,000	3,000	3,000
100-20-3500-542200 TRUCKS & AUTOMOBILES		89,000	54,522	45,000	45,000	45,000
100-20-3500-551101 DATA CENTER EXPENSE	13,316	8,350	14,368	10,000	10,000	10,000
100-20-3500-581200 CAPITAL LEASE PAYMENT	109,299	86,536	86,939	97,561	97,561	97,561
100-20-3500-582200 INTEREST EXPENSE	18,137					
100-20-3530-531107 FIRE PREVENTION SUPPLIES	3,428	7,000	6,501	7,000	7,000	7,000
100-20-3570-522210 STAT #3- REPAIR & MAINT	24,913	10,000	8,004	15,000	15,000	15,000
100-20-3570-522211 STAT #2 - REPAIR & MAINT	3,202	15,000	4,992	20,000	20,000	20,000
100-20-3570-531108 PUBLIC SAFETY BLDG REP &	18,919	20,000	5,895	25,000	25,000	25,000
20 FIRE	<u>4,210,245</u>	<u>4,150,537</u>	<u>4,089,797</u>	<u>4,961,377</u>	<u>4,746,616</u>	<u>4,746,616</u>

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

20 FIRE

ACCOUNT NUMBER/DESCRIPTION

APPROVED
BUDGET

100-20-1530-521201 LEGAL EXPENSE

Requested Amount: \$0

100-20-3500-511000 REGULAR PAY

2,435,345

Requested Amount: \$ 2,538,602

	Current	Requested
Fire Chief	1	1
Battalion Chief	3	3
Admin Assistant III	1	1
Training & Prevention Capt.	1	1
Captain*	9	9
Engineer	12	12
Firefighter	21	21
Fire Marshal	1	1
Fire Inspector***	1	1
	49	50

Recommended Amount: 2,435,345

The recommended amount also includes \$8,000 for education incentives, and \$2,227 for vacation buy backs. Also include Fire Inspector position.

This includes a vacancy factor of 3.

Recommended Amount: Includes a 5% increase in salaries.

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-20-3500-511300 OVERTIME PAY</p> <p style="padding-left: 20px;">Requested Amount: \$194,000</p> <p style="padding-left: 20px;">We have worked diligently to keep the overtime to a minimum, but emergency situations are unpredictable in both number and intensity, and the occurrence of sick leave and injury time off is difficult to predict as well.</p> <p style="padding-left: 20px;">Reducing based upon labor management.</p>	<p>194,000</p>
<p>100-20-3500-511301 BUILT IN OVERTIME</p> <p style="padding-left: 20px;">Requested Amount: \$194,000</p>	<p>194,000</p>
<p>100-20-3500-512100 GROUP MEDICAL INSURA</p> <p style="padding-left: 20px;">The requested amount per employee is \$11,538, which was initially projected to reflect a 20% increase over the 2023 rates. Nevertheless, the recommended amount, as provided by the insurance brokers is lower than anticipated with only a 10% increase over the 2023 rate of \$9,702. The recommended amount factoring in employee withholding and the expected Opt Out participation, results in a final rate of \$10,672 per employee for the year 2024.</p> <p style="padding-left: 20px;">The recommended amount also incorporates a vacancy factor of 3.</p>	<p>448,224</p>
<p>100-20-3500-512101 OPT OUT INSURANCE PLA</p> <p style="padding-left: 20px;">This amount represents \$3,000 per employee for expected Opt Out participation.</p>	<p>15,000</p>
<p>100-20-3500-512110 GROUP DENTAL INSURAN</p> <p style="padding-left: 20px;">This amount represents \$295 per employee.</p> <p style="padding-left: 20px;">The dental and vision plans are in rate guarantee until 1/1/25 - so no change to those rates for 2024.</p>	<p>14,160</p>
<p>100-20-3500-512200 SOCIAL SECURITY PAYMI</p> <p style="padding-left: 20px;">This amount is 7.65% of the total salary of the department.</p>	<p>186,329</p>

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-20-3500-512400 RETIREMENT SYSTEM</p> <p style="margin-left: 20px;">Recommended amount is \$287,624</p> <p style="margin-left: 20px;">This amount is 11.33% of the total salary of the department. Per GMA contribution rates.</p> <p style="margin-left: 20px;">Recommended Amount: \$277,121</p>	277,121
<p>100-20-3500-512700 WORKERS' COMPENSATIC</p> <p style="margin-left: 20px;">This amount represents a percentage of the total salaries for the department based on labor classes and 2023 Rates.</p>	58,384
<p>100-20-3500-522000 OTHER OUTSIDE SERVICE</p> <p style="margin-left: 20px;">Requested Amount:33,150</p> <p style="margin-left: 20px;">These items are needed to ensure that we maintain the highest level of safety for our personnel and to meet the standards as set forth by NFPA and ISO. The line item includes the following:</p> <p style="margin-left: 20px;">\$ 3,200 Annual ladder testing (required annually)</p> <p style="margin-left: 20px;">\$ 1,750 Air sample testing & servicing</p> <p style="margin-left: 20px;">\$ 6,000 SCBA Flow Testing & Fit Testing*</p> <p style="margin-left: 20px;">\$ 4,000 Other items (air cylinders, gas, etc.)</p> <p style="margin-left: 20px;">\$ 1,500 Overhead door inspection</p> <p style="margin-left: 20px;">\$ 1,200 Pest Control (This bill is paid by the City Clerk)</p> <p style="margin-left: 20px;">\$ 2,500 Annual testing/calibration/maintenance/repair of our gas detectors</p> <p style="margin-left: 20px;">\$ 10,500 Fire Policy and Daily Training Notices</p> <p style="margin-left: 20px;">\$ 2,000 GCIC background checks</p> <p style="margin-left: 20px;">\$ 500 Advertising</p> <p style="margin-left: 20px;"><u>\$33,150</u></p>	33,150

*All bottles have to be Hydro tested every 5 years. This was done in 2021. Hydro testing will not need to be done again until 2026. The other two testing's must be done yearly.

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-20-3500-522201 OFFICE EQUIP-REP & MAINT</p> <p style="padding-left: 20px;">Requested Amount: \$2,000</p> <p style="padding-left: 20px;">This is for annual maintenance and any needed repairs on the copiers and other office equipment.</p>	<p>2,000</p>
<p>100-20-3500-522202 AUTO & TRUCK-REP & MAINT</p> <p style="padding-left: 20px;">Requested Amount: \$100,000</p> <p style="padding-left: 20px;">The cost of parts and material has drastically increased over the last couple of years. The City Shop doesn't have a diesel mechanic on staff, and we must use an outside service shop for many repairs. This also includes pump service tests and pre-inspections of engines.</p>	<p>100,000</p>
<p>100-20-3500-522203 MACH & EQUIP-REP & MAINT</p> <p style="padding-left: 20px;">Requested Amount: \$9,000</p> <p style="padding-left: 20px;">The account is for maintenance of all small engines, SCBA and SCBA compressors, repairing of hose bed covers, radio equipment maintenance, etc.</p> <p style="padding-left: 20px;">This account also pays for radio/repeater maintenance of \$96.00 per year, to Mobile Communications of America. This bill is paid by the City Clerk.</p> <p style="padding-left: 20px;">There has been a noticable increase in costs associated with parts and supplies needed for maintenance.</p>	<p>9,000</p>
<p>100-20-3500-522206 COMPUTER-REPAIR & MAINT</p> <p style="padding-left: 20px;">Requested Amount: \$10,000.00</p> <p style="padding-left: 20px;">This is for the purchase, repair, and maintenance for Station 1, Station 2, Station 3, Fire Marshal and the Training Department.</p> <p style="padding-left: 20px;">Charged to Data Center</p>	

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
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100-20-3500-523200 TELEPHONE	26,580
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Requested Amount: \$26,580

This amount represents the telephone lines at all 3 stations, and officers' cell phones. It also includes Fire Station #2's internet and cable tv and Fire Station #3's internet.

Verizon	\$6,000	Officers' Cell Phones
Mediacom	\$3,660	Station #3 Internet
Mediacom	\$4,680	Station #2 Internet and phone
Pineland	\$2,400	EOC Internet
Four Various providers	\$9,840	Phones at all Stations: incoming phone lines, individual extensions, fax lines, etc. All bills except the Mediacom bills are paid by the City Clerk.

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-20-3500-523600 DUES & SUBSCRIPTIONS	21,492
Requested Amount: \$21,492	
\$ 165 NFPA (1 @ \$165)	
\$ 425 GAFC (1 @ \$100/5 @ \$65)	
\$1,225 GAFF (49 @ \$25)	
\$ 450 IAFC (\$225 each)	
\$ 0 GMAG	
\$ 470 GA EMT Assoc (47 @ \$10)	
\$ 550 Active 911*	
\$3,584 EMT Licensure (47 EMT's)	
\$ 50 GA Fire Invst Assoc	
\$ 20 GA Fire Insp Assoc	
\$ 10 SW GA Fire Invst Assoc	
\$ 375 Intl Assoc of Arson Invst (3 @ \$125)	
\$ 25 GA Assoc of Code Enfcmt	
\$ 50 Intl Code Congress	
\$4,750 NFPA Complete Access Fire Code Subs. for all departmental personnel Svc.**	
\$ 120 Central GA Fire Chiefs Association	
\$9,223 Lexipol ***	
\$21,492	

The yearly subscriptions to update our National Fire Protection Association memberships, code developments, and Hazardous Materials updates are essential in the protection of our citizens and property. The \$3,584 is for the yearly licensure of our Emergency Medical Technicians which is a job requirement. This amount equals \$76.25 per employee.

*Active 911 is a phone app to alert personnel of calls, and includes additional information, maps, etc.

**The Fire Department requires an updated copy of the NFPA Fire Codes yearly.

*** Lexipol is our online SOG/SOP reference, available to all AFES personnel. This includes updates and revisions, as required by State and National regulations.

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-20-3500-523700 TRAINING & MEETINGS	32,000
Requested Amount: \$32,000	
<p>The requested amount includes the cost of updating training materials, video library items, and lesson plans. The items will enable the department to provide in-house training as opposed to traveling to obtain state mandated training. Specific training includes attending state training at the academy and live fire training for state certification. New firefighters are required to have 450 hours to be certified. ISO requires 240 training hours per person yearly. EMT's are required to have 72 hours of training per year. All new Firefighters must complete Advance EMT class. This also includes the addition of training for the Fire Marshal. New hires this year will have to attend EMT class, which is approx. \$3,500. per student. This also covers payments to guest instructors. This line item also includes payments for conferences and conventions and any other items or supplies associated with training.</p>	
100-20-3500-523900 UNIFORMS	35,000
Requested Amount: \$35,000	
<p>The requested amount is to buy our NFPA-compliant Nomex uniforms for all line personnel. The Nomex uniform is the highest standard outlined by NFPA. This will improve the safety of all employees and reduce the potential for burn injuries significantly. The cost of the uniforms has risen by 20% over the last year. NFPA and DOT require all line personnel to wear high visibility garments when working near roadways. A quality boot is also factored into this to help with the overall health and safety of our employees. The boots focus on ankle protection and stability to help with common foot and ankle injuries. This request also covers jackets that meet required amounts of reflectivity of the above standards. The jackets are 2-in-1. They serve as winter wear to keep our employees warm when working out in the elements and will keep them dry. The request will also cover uniforms for all fire department staff to include Fire Chief, Administrative Assistant, Fire Marshal, and 3 Battalion Chiefs, and Training Officer. High turnover rate has had a significant impact on uniform budget over the last couple of years.</p>	

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-20-3500-531100 OFFICE/COMPUTER SUPPLIES</p> <p style="padding-left: 20px;">Requested Amount: \$7,000</p> <p style="padding-left: 20px;">The amount requested is necessary because of the increase in cost of office supplies, especially printer ink, as the office equipment becomes more advanced.</p> <p style="padding-left: 20px;">Recommended Amount: \$5,000</p>	<p>5,000</p>
<p>100-20-3500-531101 JANITORIAL SUPPLIES</p> <p style="padding-left: 20px;">Requested Amount: \$14,000</p> <p style="padding-left: 20px;">The requested amount is for janitorial supplies for Fire Station #1 at the Public Safety Building, Fire Station #2, Fire Station #3 and the Training/Classroom Building. The cost of supplies has increased significantly.</p>	<p>14,000</p>
<p>100-20-3500-531210 WATER, SEWAGE & GARB</p> <p style="padding-left: 20px;">Requested Amount: \$20,000</p> <p style="padding-left: 20px;">This amount is for water/sewage and garbage for the Public Safety Building, Fire Station #2, Fire Station #3, and the Training/Classroom Building.</p> <p style="padding-left: 20px;">Requested Amount: \$15,000</p>	<p>15,000</p>
<p>100-20-3500-531220 NATURAL GAS</p> <p style="padding-left: 20px;">Requested Amount: \$20,000</p> <p style="padding-left: 20px;">This is for heating and other natural gas usage for the Public Safety Building, Fire Station #2, Fire Station #3, the Training/Classroom Building, the Hose Room / Evidence Lock-up Room behind the Public Safety Building, and the water towers at 130 E. Lamar St. and 309 W. Peppermint Way.</p>	<p>20,000</p>
<p>100-20-3500-531225 STORM WATER</p> <p style="padding-left: 20px;">Requested Amount: \$2,270</p> <p style="padding-left: 20px;">This is for storm water charges for the public safety building, fire station 2, fire station 3 and the training/EOC building.</p>	<p>2,270</p>

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-20-3500-531230 ELECTRICITY</p> <p style="padding-left: 20px;">Requested Amount: \$60,000</p> <p style="padding-left: 20px;">The is for the Public Safety building, Fire Station #2, Fire Station #3, the Training/Classroom Building, the Hose Room / Evidence Lock-up Room behind the Public Safety Building, the Public Safety Building parking lot security lights, and the water towers at 130 E. Lamar St. and 309 W. Peppermint Way.</p>	<p>60,000</p>
<p>100-20-3500-531270 GASOLINE ALLOCATED</p> <p style="padding-left: 20px;">Requested Amount: \$50,000</p> <p style="padding-left: 20px;">This is the cost of fuel for all fire department vehicles.</p> <p style="padding-left: 20px;">Recommended Amount: \$47,000</p>	<p>47,000</p>
<p>100-20-3500-531700 OTHER SUPPLIES</p> <p style="padding-left: 20px;">Requested Amount: \$15,000</p> <p style="padding-left: 20px;">This is comprised of batteries, towels, medical supplies, gloves, test strips, alcohol pads, oxygen bottles, arson investigation supplies, etc. This account is also used for the purchase of tools and small equipment. The cost of medical supplies and batteries (brand-specific batteries are required for SCBA equipment) has increased significantly since last year.</p> <p style="padding-left: 20px;">Recommended Amount: \$12,000</p>	<p>12,000</p>
<p>100-20-3500-531740 FLAG EXPENSE</p> <p style="padding-left: 20px;">Requested Amount \$5,000</p> <p style="padding-left: 20px;">increase due to increase in price of flags and flag poles added at the entrance way to the city on MLK and Lamar and Forsyth streets.</p>	<p>5,000</p>

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-20-3500-541300 BUILDINGS</p> <p style="padding-left: 20px;">Requested Amount: \$4,000</p> <p style="padding-left: 20px;">This money is used to maintain/repair the storage buildings and trailer building/sheds at Station #2 and Station #3.</p>	<p>4,000</p>
<p>100-20-3500-542100 MACHINERY & EQUIPME</p> <p style="padding-left: 20px;">Requested Amount: \$258,000.00</p> <p style="padding-left: 20px;">\$ 45,000 Protective Clothing ****</p> <p style="padding-left: 20px;">\$ 7,500 Nozzles, Gauges & Appliances *</p> <p style="padding-left: 20px;">\$ 20,000 Update Hazmat equipment**</p> <p style="padding-left: 20px;">\$ 7,000 Class A Uniforms</p> <p style="padding-left: 20px;">\$ 55,000 Replacements of Scott Airpack SCBA and Facepieces***</p> <p style="padding-left: 20px;">\$ 18,000 Fire Hoses***</p> <p style="padding-left: 20px;">\$ 15,000 Thermal Imagers</p> <p style="padding-left: 20px;">\$ 27,000 Positive Pressure Ventilation Fans (5 Fans)</p> <p style="padding-left: 20px;">\$ 63,500 SCBA air system for Station 2</p> <hr style="width: 20%; margin-left: 0;"/> <p style="padding-left: 20px;">\$258,000</p>	<p>258,000</p>

All items with an * are on a 5 year continuous rotation plan. This allows us to maintain our equipment in accordance to NFPA standards and will keep our employees protected and safe.

<p>100-20-3500-542101 OFFICE EQUIPMENT</p> <p style="padding-left: 20px;">Requested Amount: \$3,000</p> <p style="padding-left: 20px;">This item is for the purchase of any equipment needed for offices at all 3 fire stations.</p>	<p>3,000</p>
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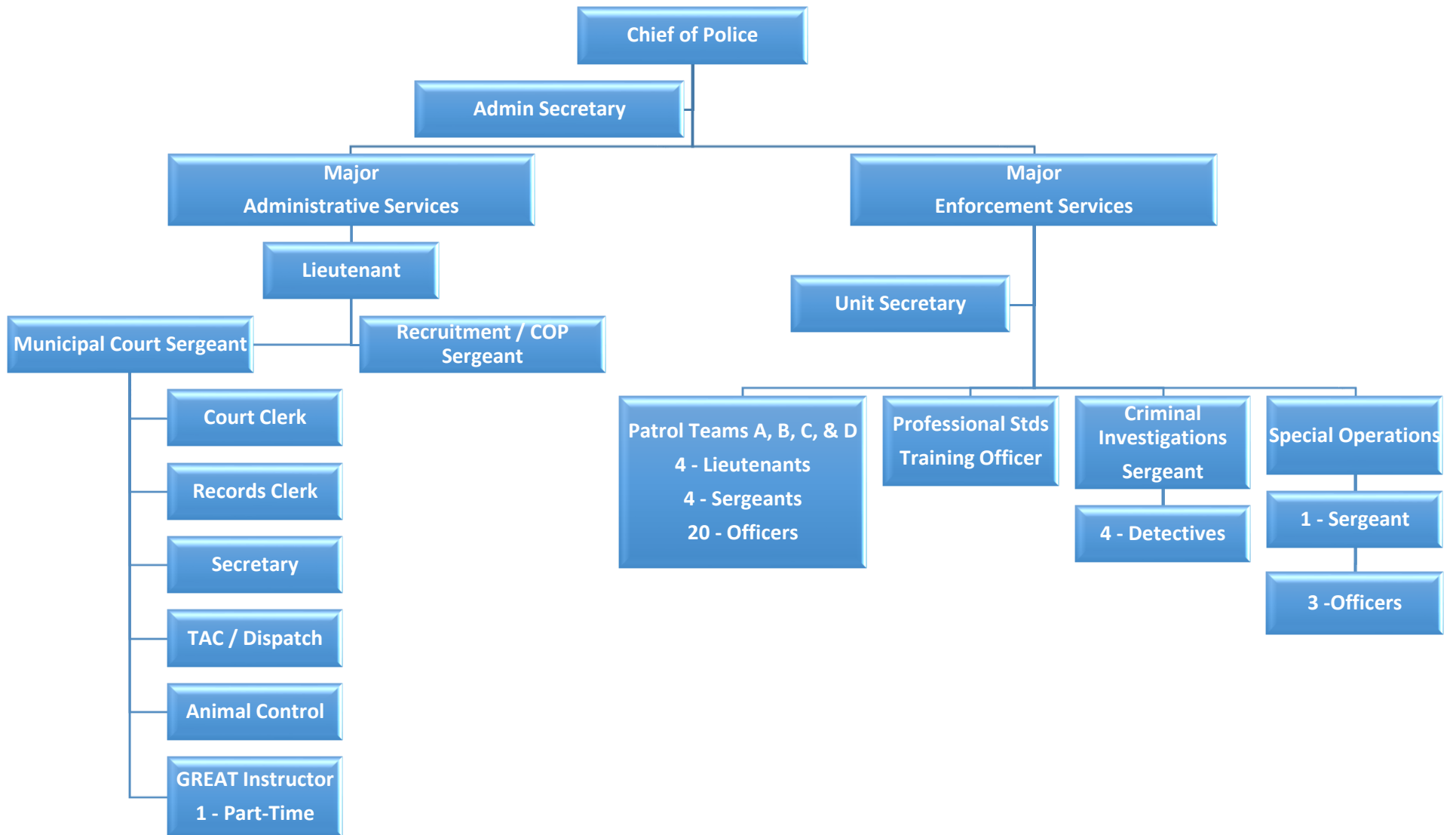
CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-20-3500-542200 TRUCKS & AUTOMOBILES</p> <p style="padding-left: 20px;">Requested Amount: 45,000</p> <p style="padding-left: 20px;">\$ 45,000 Fire Marshall Truck Lease/Purchase (Carry over from 2021)</p> <p style="padding-left: 20px;">\$</p> <hr style="width: 20%; margin-left: 20px;"/> <p style="padding-left: 20px;">\$ 45,000</p>	<p>45,000</p>
<p>100-20-3500-551101 DATA CENTER EXPENSE</p> <p style="padding-left: 20px;">Requested Amount \$10,000</p> <p style="padding-left: 20px;">This is the amount allocated to this department for internet, other computer connections, repair, & upgrade of computer equipment.</p>	<p>10,000</p>
<p>100-20-3500-581200 CAPITAL LEASE PAYMEN'</p> <p style="padding-left: 20px;">Requested Amount: \$97,561</p> <p style="padding-left: 20px;">This includes the principal and interest payments for the following capital leases:</p> <p style="padding-left: 20px;">*\$10,000 Fire Marshall Truck Lease/Purchase</p> <p style="padding-left: 20px;">\$ 10,000 2023 Ford F150 XLT last payment due 2027</p> <p style="padding-left: 20px;">\$ 77,561 2019 Pierce Pumper last payment due 2028</p> <hr style="width: 20%; margin-left: 20px;"/> <p style="padding-left: 20px;">\$ 97,561</p>	<p>97,561</p>
<p>100-20-3500-582200 INTEREST EXPENSE</p>	

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-20-3530-531107 FIRE PREVENTION SUPPLI Requested Amount: \$7,000</p> <p>The request is for the purchase of safety materials and the upkeep of equipment for the Prevention Program, including all community outreach and involvement activities. The amount includes new supplies and materials for education of the elderly. The Fire Department is taking a much more aggressive approach in Fire Prevention and becoming more community minded. We are participating in more community and school events, and plan on extending our program even further. Also included is purchase of drinks, snacks, and meals, when required, for class/meeting attendees, as well as for workers during special incidents, such as natural disasters, HazMat incidents, and incidents requiring call-back for personnel, etc.</p>	7,000
<p>100-20-3570-522210 STAT #3- REPAIR & MAINI Requested Amount: \$15,000</p> <p>The requested amount includes general maintenance and repair or replacement of items essential for station life, for Station #3 an the training building (old red cross).</p>	15,000
<p>100-20-3570-522211 STAT #2 - REPAIR & MAIN Requested Amount: \$20,000</p> <p>The requested amount includes general maintenance and repair or replacement of items essential for station life, for Station #2 and the training grounds (Burn Building and Training Tower)</p>	20,000
<p>100-20-3570-531108 PUBLIC SAFETY BLDG RE Requested Amount: \$25,000</p> <p>This amount is for repair and maintenance for the entire Public Safety Building and repair or replacement of items essential for station life for Fire Station #1.</p>	25,000
<p>20 FIRE</p>	4,746,616

City of Americus Police Department Organization Chart 2024



CITY OF AMERICUS
2024 OPERATING BUDGET

**POLICE DEPARTMENT
MISSION STATEMENT/GENERAL OBJECTIVES**

The Americus Police Department will always strive to maintain an atmosphere of trust and cooperation within the community it serves. As a law enforcement agency, our primary concern is public safety. Since we depend on the community to help us prevent crime, as well as solve crimes, we must work in partnership through structured programs to maintain an optimum atmosphere of trust. Integrity will be woven into the fabric of everything we do.

GOALS – 2024

1. Goal - Improve intelligence gathering and dissemination of information within the department and between partner agencies
2. Goal – Strengthen partnerships with community groups and develop new relationships with community stakeholders.
3. Goal – Implement 700 MHz Radio System through SPLOST Funding and Grants
4. Goal – Maintain State Certification and CALEA Accreditation
5. Goal – Implement Proactive Strategies to Reduce Crime and Enhance Response to Crime Scenes
6. Goal – Provide Timely and Meaningful Training to all Employees
7. Goal – Improve Physical Fitness of all employees.

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	-	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
21 POLICE							
100-21-1530-521201 LEGAL EXPENSE	940	200	1,960	-			
100-21-3200-511000 REGULAR PAY	2,033,489	1,909,893	1,742,915		2,302,967	2,099,519	2,099,519
100-21-3200-511200 TEMPORARY EMPLOYEE PA	6,479	10,000	4,922		5,000	5,000	5,000
100-21-3200-511300 OVERTIME PAY	168,247	185,000	248,834		200,000	200,000	200,000
100-21-3200-512100 GROUP MEDICAL INSURANC	360,203	388,572	388,572		496,146	416,208	416,208
100-21-3200-512101 OPT OUT INSURANCE PLAN	14,193	15,000	14,193		15,000	15,000	15,000
100-21-3200-512110 GROUP DENTAL INSURANCE	17,366	14,750	12,154		14,160	12,390	12,390
100-21-3200-512200 SOCIAL SECURITY PAYMENT	159,745	160,259	148,232		176,177	160,430	160,430
100-21-3200-512400 RETIREMENT SYSTEM	277,968	232,114	213,675		260,926	237,604	237,604
100-21-3200-512700 WORKERS' COMPENSATION	64,834	68,840	61,178		93,291	74,627	74,627
100-21-3200-522000 OTHER OUTSIDE SERVICES	32,130	24,942	20,780		33,009	33,009	33,009
100-21-3200-522201 OFFICE EQUIP-REP & MAINT	3,814	5,150	957		1,150	1,150	1,150
100-21-3200-522202 AUTO & TRUCK-REP & MAIN	90,088	65,000	77,214		65,000	65,000	65,000
100-21-3200-522203 MACH & EQUIP-REP & MAIN	1,679	3,700	3,295		2,500	2,500	2,500
100-21-3200-522206 COMPUTER-REP & MAINT		2,000	1,941		1,000	1,000	1,000
100-21-3200-523100 INSURANCE EXPENSE	81,205	71,106	145,126		85,327	85,327	85,327
100-21-3200-523200 TELEPHONE	39,665	45,925	36,670		46,390	30,000	30,000
100-21-3200-523600 DUES & SUBSCRIPTIONS	2,470	2,875	3,990		2,875	2,875	2,875
100-21-3200-523602 BUY MONEY EXPENSE		500			500	500	500
100-21-3200-523700 TRAINING & MEETINGS	24,836	20,000	33,932		25,000	25,000	25,000
100-21-3200-523900 UNIFORMS	15,114	18,000	12,345		13,000	13,000	13,000
100-21-3200-531100 OFFICE/COMPUTER SUPPLIE	17,601	18,000	11,810		15,000	15,000	15,000
100-21-3200-531101 JANITORIAL SUPPLIES	4,708	4,000	4,280		4,000	4,000	4,000
100-21-3200-531104 AMMUNITION	6,915	5,000	4,042		4,000	4,000	4,000
100-21-3200-531270 GASOLINE ALLOCATED	116,921	92,000	85,301		85,000	80,000	80,000

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
100-21-3200-531700 OTHER SUPPLIES	6,704	8,000	7,174	9,000	9,000	9,000
100-21-3200-531705 CANINE COSTS	2,518	1,200	1,156	1,100	1,100	1,100
100-21-3200-542100 MACHINERY & EQUIPMENT	64,355	57,300	57,300	57,300	57,300	57,300
100-21-3200-542102 JAG GRANT EXPENSES	19,382		23,446	_____	_____	_____
100-21-3200-542103 GA OFFICE OF HWY SAFETY	4,770		18,405	_____	_____	_____
100-21-3200-542200 TRUCKS & AUTOMOBILES				_____	_____	_____
100-21-3200-542900 OTHER CAPITAL EXPENDITURE				_____	_____	_____
100-21-3200-551101 DATA CENTER EXPENSE	37,971	34,860	42,899	39,788	39,788	39,788
100-21-3200-572014 PAYMENT TO POAB				_____	_____	_____
100-21-3200-573001 COMMUNITY RELATIONS EXPENSE	1,299	2,500	638	2,500	2,500	2,500
100-21-3200-581200 CAPITAL LEASE PAYMENTS	9,253	123,232	142,222	_____	_____	_____
100-21-3210-523203 TECHNOLOGY FEE	21,400	20,000	12,508	20,000	20,000	20,000
100-21-3226-523601 JAIL COST EXPENSE	11,115	8,000	11,430	12,000	12,000	12,000
100-21-3226-523602 INMATE MEDICAL COSTS	1,099	500		500	500	500
21 POLICE	<u>3,720,474</u>	<u>3,618,418</u>	<u>3,595,496</u>	<u>4,089,606</u>	<u>3,725,327</u>	<u>3,725,327</u>

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

APPROVED
BUDGET

21 POLICE

ACCOUNT NUMBER/DESCRIPTION

100-21-1530-521201 LEGAL EXPENSE

Requested Amount: \$1000

This is the cost of legal fees paid to the City Attorney to review legal contracts, give legal opinions, and provide other legal services for the department. The amount needed varies greatly from year to year based on need. We had spent over \$800 on consultations as of July 31, 2023.

100-21-3200-511000 REGULAR PAY

2,099,519

Recommended Amount: \$2,099,519.

This includes 5% increase in Salaries and include a vacancy factor of 6.

2024 Personnel Requirements:

Current

Police Chief	1
Administrative Secretary	1
Secretary	2
Animal Control	1
Evidence Custodian-Lieutenant	1
Patrol Lieutenants	4
Major	2
Investigators	4
Sergeant	9
Officer	21
Dispatcher	1
Records Clerk	1
Total	48

This includes a vacancy factor of 6.

Requested Amount: Includes a 5% increase in salaries.

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-21-3200-511200 TEMPORARY EMPLOYEE I Requested: \$5,000 Part Time employment of retired Sgt. John Brown through The Staffing People to assist with teaching the GREAT Program in the school system. Budgeted amount is projected from 2023 expenditure.	5,000
100-21-3200-511300 OVERTIME PAY Requested Amount: \$200,000 Overtime for 2023 is projected at around \$200,355, based on overtime used during the first seven months of the year. Staffing shortages are driving overtime.	200,000
100-21-3200-512100 GROUP MEDICAL INSURA The requested amount per employee is \$11,538, which was initially projected to reflect a 20% increase over the 2023 rates. Nevertheless, the recommended amount, as provided by the insurance brokers is lower than anticipated with only a 10% increase over the 2023 rate of \$9,702. The recommended amount factoring in employee withholding and the expected Opt Out participation, results in a final rate of \$10,672 per employee for the year 2024.	416,208
100-21-3200-512101 OPT OUT INSURANCE PLA This amount represents \$3,000 per employee for expected Opt Out participation.	15,000
100-21-3200-512110 GROUP DENTAL INSURAN This amount represents \$295 per employee. The dental and vision plans are in rate guarantee until 1/1/25 - so no change to those rates for 2024.	12,390
100-21-3200-512200 SOCIAL SECURITY PAYMI This amount is 7.65% of the total salary of the department.	160,430

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-21-3200-512400 RETIREMENT SYSTEM</p> <p style="padding-left: 20px;">The recommended amount is \$260,926</p> <p style="padding-left: 20px;">This amount is 11.33% of the total salary of the department. Per GMA contribution rates.</p>	237,604
<p>100-21-3200-512700 WORKERS' COMPENSATIC</p> <p style="padding-left: 20px;">This amount represents a percentage of the total salaries for the department based on labor classes and 2023 rates</p>	74,627
<p>100-21-3200-522000 OTHER OUTSIDE SERVICE</p> <p style="padding-left: 20px;">Requested Amount: \$33,009</p> <p style="padding-left: 20px;">\$ 3,946 CALEA Year 4 Payment</p> <p style="padding-left: 20px;">\$ 700 Interpreter Services</p> <p style="padding-left: 20px;">\$ 1,000 Wrecker Service</p> <p style="padding-left: 20px;">\$ 400 Dept of Agriculture - Animal Control License & Drug Scale Calibration</p> <p style="padding-left: 20px;">\$ 540 Barfield Pest Control</p> <p style="padding-left: 20px;">\$ 200 The Lily Pad (psych. testing for crime victims)</p> <p style="padding-left: 20px;">\$ 900 Lexis Nexis (\$75/mo data search engine)</p> <p style="padding-left: 20px;">\$ 3,566 Georgia Technical Authority (Monthly Payments for GCIC access)</p> <p style="padding-left: 20px;">\$ 500 GBI (background checks for new employees and alcohol licenses)</p> <p style="padding-left: 20px;">\$ 6,832 Synergistic Software, Livescan</p> <p style="padding-left: 20px;">\$ 540 Barcode Symbology</p> <p style="padding-left: 20px;">\$ 385 Pro Tech Security Systems Annual Fee for Evidence Room Alarm</p> <p style="padding-left: 20px;">\$ 5,452 Power DMS Records Mgt. and Accreditation Software</p> <p style="padding-left: 20px;">\$ 1,500 All Traffic Solutions (RADAR Traffic Sign Online Access Fee)</p> <p style="padding-left: 20px;">\$ 1,600 Maintenance Contract for X-Ray Scanner in Lobby</p> <p style="padding-left: 20px;">\$ 3,081 LEADS Online Investigative Software</p> <p style="padding-left: 20px;">\$ 2,000 Miscellaneous services Fed Ex, UPS, Wayne's Electric, Parker A/C</p> <p style="padding-left: 20px;"><u>\$33,009</u></p>	33,009
<p>100-21-3200-522201 OFFICE EQUIP-REP & MAI</p> <p style="padding-left: 20px;">Requested Amount \$1,150</p> <p style="padding-left: 20px;">\$ 500 Lease on Ricoh Copiers (Patrol & Records)</p> <p style="padding-left: 20px;">\$ 650 Lease on copier in CID</p> <p style="padding-left: 20px;"><u>\$ 1,150</u></p>	1,150

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-21-3200-522202 AUTO & TRUCK-REP & MA</p> <p style="padding-left: 20px;">Requested Amount: \$65,000</p> <p style="padding-left: 20px;">\$43,108.00 expended as of July 31, 2023. \$60,351 projected by the end of the year.</p>	<p>65,000</p>
<p>100-21-3200-522203 MACH & EQUIP-REP & MA</p> <p style="padding-left: 20px;">Requested Amount: \$2,500</p> <p style="padding-left: 20px;">\$1,500 RADAR Calibration and repair (Georgia 2 Way)</p> <p style="padding-left: 20px;">\$1,000 Maintenance and repair of office equipment (Other than Computers)</p> <p style="padding-left: 20px;"><u>\$2,500</u></p>	<p>2,500</p>
<p>100-21-3200-522206 COMPUTER-REP & MAINT</p> <p style="padding-left: 20px;">Requested Amount: \$1,000</p> <p style="padding-left: 20px;">Based on 2023 projected expenditure.</p>	<p>1,000</p>
<p>100-21-3200-523100 INSURANCE EXPENSE</p> <p style="padding-left: 20px;">Requested Amount: \$85,327</p> <p style="padding-left: 20px;">This represents the premium amount for the Law Enforcement Liability insurance and the Police Department's share of the premium amount for the vehicle liability. The request includes a projected increase of approximately 20% of the 2023 premium.</p>	<p>85,327</p>

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-21-3200-523200 TELEPHONE	30,000
Requested Amount: \$46,390	
\$27,564.00 \$2297.00/ month AT&T First Net (All APD Cell Phones and In Car Modems)	
\$ 2,124.00 \$177.00/ month Fusion Cloud Services (Fiber Optic Service)	
\$ 878.64 \$73.22/month Ring Central (FAX Lines)	
\$ 2,963.52 \$246.96/month VOIP Telephone Service (Turkena LLC)	
\$ 6,226.20 \$75.68.85/month Mediacom (Internet Service)	
\$ 6,636.36 \$553.03 Pineland Fiber Network Access	
\$46,392.00	

The recommended amount is based on average monthly charges and projected expenditures for 2023, expenditures are on track to come in lower than the requested amount.

Recommended Amount: \$30,000

100-21-3200-523600 DUES & SUBSCRIPTIONS	2,875
Requested \$2,875	

This reflects the base level of dues and subscriptions for department personnel. Some dues are mandated by GACP and for the Georgia Intelligence Network.

\$ 50	GA Police Accreditation Coalition
\$ 375	GA Assoc of Chiefs of Police (State Certification Fee)
\$ 360	International Assoc of Chiefs
\$ 150	Georgia Assoc of Animal Care and Control
\$ 450	National Safety Council
\$ 100	Thompson Publishing
\$ 300	ROCIC Annual Dues
\$1,090	GSIN, Civic Org. Dues and GACP Dues for Command Personnel
\$2,875	

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-21-3200-523602 BUY MONEY EXPENSE</p> <p style="padding-left: 20px;">Requested Amount \$500</p> <p style="padding-left: 20px;">Requested to pay informants. This line item has seen infrequent use in past years, but as we bring the department to full strength and staff a full-time special operations unit, we will begin conducting in depth investigations and drug interdiction activities.</p>	<p>500</p>
<p>100-21-3200-523700 TRAINING & MEETINGS</p> <p style="padding-left: 20px;">Requested Amount: \$25,000</p> <p style="padding-left: 20px;">This line item covers all training costs associated with putting new hires through the police academy and providing in-service training and continuing education for all existing employees. Training costs for 2024 are based on projected expenditures for the remainder of 2023.</p>	<p>25,000</p>
<p>100-21-3200-523900 UNIFORMS</p> <p style="padding-left: 20px;">Requested Amount: \$13,000</p> <p style="padding-left: 40px;">\$ 3,000 New officers</p> <p style="padding-left: 40px;">\$ 6,000 Replacement uniforms</p> <p style="padding-left: 40px;">\$ 300 Animal control</p> <p style="padding-left: 40px;">\$ 3,700 Uniform accessories (holsters, handcuffs, etc.)</p> <p style="padding-left: 20px;"><u>\$13,000</u></p> <p style="padding-left: 20px;">Uniform costs are based on projected expenditure in 2023</p>	<p>13,000</p>
<p>100-21-3200-531100 OFFICE/COMPUTER SUPPLI</p> <p style="padding-left: 20px;">Requested Amount: \$15,000</p> <p style="padding-left: 20px;">This line item includes all office supplies, copy paper, pens, and printer ink cartridges for office etc. Requested amount is based on current expenditures and the cost of ink cartridges and paper for in-car printers. This line item tends to remain fairly constant over time. 2023 expenditures are projected at \$15,000.</p>	<p>15,000</p>

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-21-3200-531101 JANITORIAL SUPPLIES</p> <p style="margin-left: 20px;">Requested Amount: \$4,000</p> <p style="margin-left: 20px;">This amount covers the expenses for janitorial supplies, including paper products for the restrooms and break room, and the Police Department's portion of the Public Safety Building. 2023 expense is projected at \$4090</p>	4,000
<p>100-21-3200-531104 AMMUNITION</p> <p style="margin-left: 20px;">Requested Amount: \$4,000</p> <p style="margin-left: 20px;">The requested amount includes ammunition, targets and range supplies for firearms training requirements, as well as duty rounds carried by sworn personnel. Includes pistol, shotgun and rifle rounds. Amount based on projected expenditure for 2023.</p>	4,000
<p>100-21-3200-531270 GASOLINE ALLOCATED</p> <p style="margin-left: 20px;">Requested Amount: \$85,000</p> <p style="margin-left: 20px;">Requested amount is based on projected expenditures for 2023. This amount may need to be adjusted if staffing levels increase.</p> <p style="margin-left: 20px;">Recommended Amount: \$80,000</p>	80,000
<p>100-21-3200-531700 OTHER SUPPLIES</p> <p style="margin-left: 20px;">Requested Amount: \$9,000</p> <p style="margin-left: 20px;">This includes crime scene supplies, intoximeters supplies, and safety supplies.</p> <p style="margin-left: 20px;">Sirchie Fingerprint Laboratories (Crime Scene Supplies, Drug Testing Kits)</p> <p style="margin-left: 20px;">Dash Medical Supplies (Exam Gloves and Protective Clothing)</p> <p style="margin-left: 20px;">Dana Safety Supply (Traffic Vests and Misc. Equipment)</p> <p style="margin-left: 20px;">Tri Tech Forensics (Crime Scene Supplies)</p> <p style="margin-left: 20px;">WalMart (Miscellaneous Supplies)</p> <p style="margin-left: 20px;">Lowe's (Miscellaneous Supplies)</p> <p style="margin-left: 20px;">Requested amount is based on projected 2023 expense of \$9884.</p>	9,000

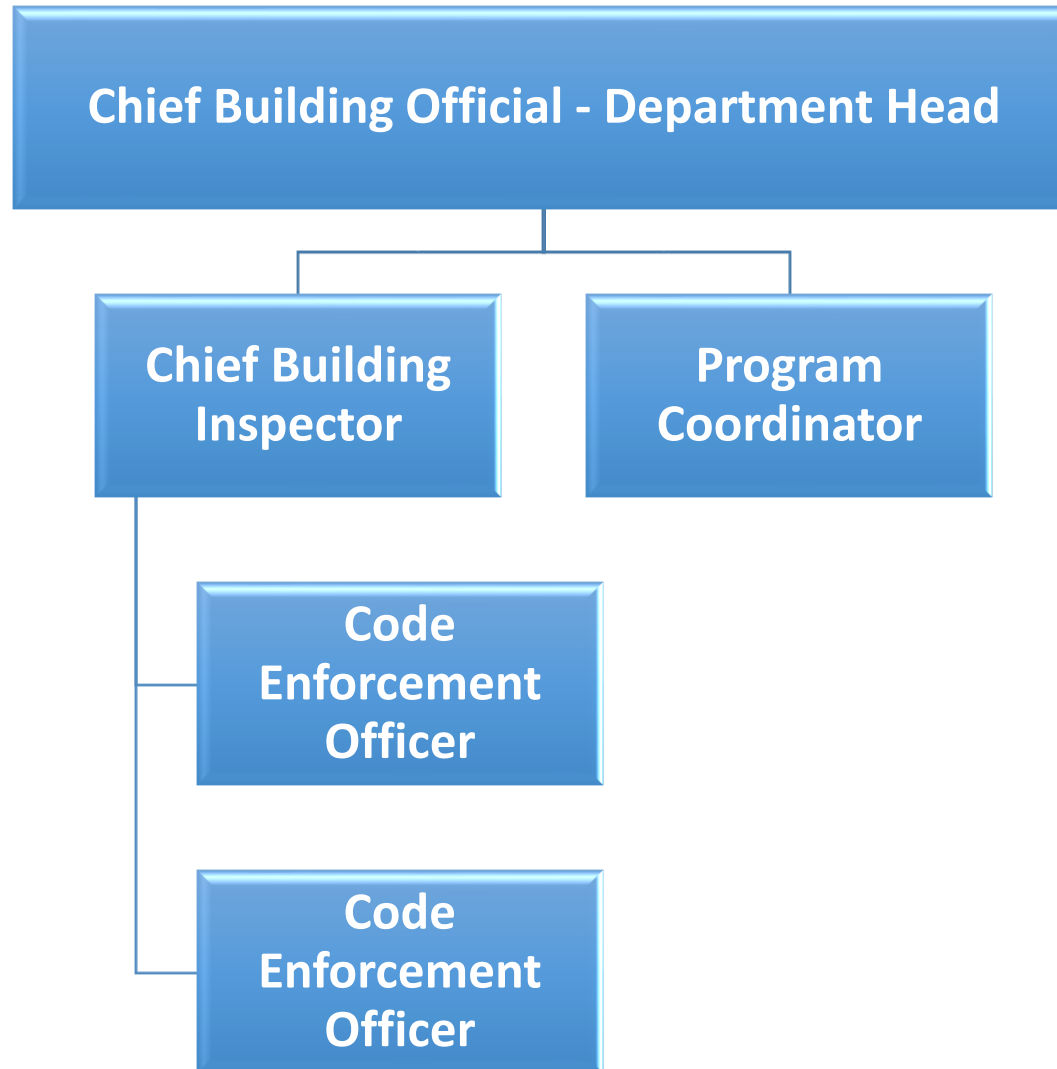
CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-21-3200-531705 CANINE COSTS</p> <p style="padding-left: 20px;">Requested Amount \$1,100</p> <p style="padding-left: 40px;">\$ 800 Americus Veterinary Hospital (Shots and Health Checks)</p> <p style="padding-left: 40px;">\$ 300 Farmer's Seed and Feed (Dog Food)</p> <p style="padding-left: 20px;"><u> </u></p> <p style="padding-left: 20px;">\$ 1,100</p>	<p>1,100</p>
<p>100-21-3200-542100 MACHINERY & EQUIPME</p> <p style="padding-left: 20px;">Requested Amount: \$57,300</p> <p style="padding-left: 40px;">\$57,300.00 Year 2 Payment on Axon Core Bundle Plan</p>	<p>57,300</p>
<p>100-21-3200-542102 JAG GRANT EXPENSES</p> <p style="padding-left: 20px;">No JAG Grant Expense this year.</p>	
<p>100-21-3200-542103 GA OFFICE OF HWY SAFE</p> <p style="padding-left: 40px;">This cost center is reserved for GOHS grant funding for child safety seats and Regional Traffic Network Expenses. Expenditures are reimbursed fully by the grant.</p>	
<p>100-21-3200-542200 TRUCKS & AUTOMOBILES</p> <p style="padding-left: 20px;">Truck and Automobile purchases for 2024 will be paid from the 2020 SPLOST Allocation.</p>	
<p>100-21-3200-542900 OTHER CAPITAL EXPENDI</p>	
<p>100-21-3200-551101 DATA CENTER EXPENSE</p> <p style="padding-left: 20px;">Requested Amount: \$39,788</p> <p style="padding-left: 40px;">This is the amount allocated to this department for IT Services, repair, & upgrade of computer equipment. Based on 2022 expenditures.</p> <p style="padding-left: 40px;">\$ 35,360 Neos Annual Service Contract</p> <p style="padding-left: 40px;">\$ 3,360 Coopercraft (Building Security, Surveillance & Interview Cameras)</p> <p style="padding-left: 40px;">\$ 1,068 \$89 per month SJE 35 (Computer Allocation)</p> <p style="padding-left: 20px;"><u> </u></p> <p style="padding-left: 20px;">\$ 39,788</p>	<p>39,788</p>

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-21-3200-572014 PAYMENT TO POAB Requested Amount: \$0	
100-21-3200-573001 COMMUNITY RELATIONS Requested Amount: \$2,500	2,500
This category covers all expenses related to our community relations projects.	
100-21-3200-581200 CAPITAL LEASE PAYMEN' All lease payments conclude in 2023.	
100-21-3210-523203 TECHNOLOGY FEE Requested Amount: \$20,000	20,000
The Technology Fee is added on to the fine in all Municipal Court cases. It is used to pay for the department's records management software and court management software. The amount paid to the two vendors is equal to the amount collected by the court	
100-21-3226-523601 JAIL COST EXPENSE Requested Amount: \$12,000	12,000
Projected cost for 2023 is \$11,781.00	
100-21-3226-523602 INMATE MEDICAL COSTS Requested Amount \$500.00	500
This cost center is needed in the event that a person arrested and jailed on city charges requires medical attention.	
21 POLICE	3,725,327

City of Americus Building Risk Management Organization Chart 2024



Building Risk Management

MISSION STATEMENT / GENERAL OBJECTIVES

The Building Risk Management Department objectives and goals are to work for the betterment of our Citizens, Business, Industries and Visitors to our community. It is our responsibility to help protect all people in our City through both the Life Safety and International Building Code compliance. We also work to implement portions of the Urban Redevelopment Plan, including the Americus Sumter Land Bank Authority. Our work with the ASLBA helps clean up abandoned and blighted properties as well as changing non performing Tax Parcels back to performing.

GOALS – 2024

- We will continue to make Americus a safer community through fire safety and building inspections to ensure that work is done property and to code.
- We will work toward abating abandoned and dilapidated properties from the City.
- We will work to stabilize the local tax base from further erosion.
- We will help beautify the City through use of outside the box Code Enforcement.
- We will further our knowledge of the everchanging applicable building codes and standards adopted by the City of Americus by attending classes on code changes ad updates.
- We will work with licensed contractors, architects, and engineers to ensure code compliance and for Building and Life Safety.
- We will continue to work with other departments and agencies to make sure everyone is treated fairly and with respect.
- Most of all, we will continue to treat every person that we come in contact with daily, with respect and assist them any way we can to help them make their contact with our department a pleasant experience.

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
22 BUILDING RISK & CODE ENFO						
100-22-1530-521201 LEGAL EXPENSE	3,300	8,000	3,919	8,000	8,000	8,000
100-22-1565-531108 MUNICIPAL BLDG REP & MA	58,734	46,140	77,881	30,450	30,450	30,450
100-22-1565-531109 HVAC REPAIRS		40,000				
100-22-7200-511000 REGULAR PAY	208,931	222,005	220,847	274,658	274,658	274,658
100-22-7200-511300 OVERTIME PAY	2,351	2,500	2,643	5,000	5,000	5,000
100-22-7200-512100 GROUP MEDICAL INSURANC	35,167	48,510	48,510	58,212	32,016	32,016
100-22-7200-512101 OPT OUT INSURANCE PLAN			1,269	6,000	6,000	6,000
100-22-7200-512110 GROUP DENTAL INSURANCE	2,490	1,328	1,483	1,475	1,475	1,475
100-22-7200-512200 SOCIAL SECURITY PAYMEN	15,051	17,175	16,659	21,011	21,011	21,011
100-22-7200-512400 RETIREMENT SYSTEM	15,600	24,875	11,990	31,119	31,119	31,119
100-22-7200-512700 WORKERS COMPENSATION	1,974	2,791	2,480	3,445	3,445	3,445
100-22-7200-522000 OTHER OUTSIDE SERVICES	4,279	39,452	11,756	20,675	20,675	20,675
100-22-7200-522130 LOT CLEANING EXPENSE	50,318	60,000	53	100,000	100,000	100,000
100-22-7200-522202 AUTO & TRUCK REP & MAIN	2,765	2,500	2,158	2,500	2,500	2,500
100-22-7200-522206 COMPUTER-REP & MAINT		15,000	12,548	18,000	18,000	18,000
100-22-7200-523200 TELEPHONE	4,957	8,225	6,272	8,225	8,225	8,225
100-22-7200-523301 ADVERTISING EXPENSE	349	3,400	240	3,400	3,400	3,400
100-22-7200-523600 DUES & SUBSCRIPTIONS	798	1,075	699	1,075	1,075	1,075
100-22-7200-523700 TRAINING & MEETINGS	2,083	12,700	9,640	15,100	15,100	15,100
100-22-7200-523900 UNIFORMS	542	1,000	1,311	2,000	2,000	2,000
100-22-7200-531100 OFFICE /COMPUTER SUPPLIE	3,133	4,000	4,547	4,000	4,000	4,000
100-22-7200-531101 JANITORIAL SUPPLIES	1,453	4,000	1,976	4,000	2,000	2,000
100-22-7200-531210 WATER, SEWER, & GARBAGI	1,461	3,500	1,141	3,500	1,200	1,200
100-22-7200-531225 STORM WATER	1,294	1,500	1,296	1,500	1,500	1,500
100-22-7200-531230 ELECTRICITY	4,148	4,500	6,272	4,500	4,500	4,500

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
100-22-7200-531270 GASOLINE ALLOCATED	275	5,000	2,269	5,000	4,000	4,000
100-22-7200-531700 OTHER SUPPLIES	1,100	7,500	685	7,500	7,500	7,500
100-22-7200-541300 MUNICIPAL BUILDING				_____	_____	_____
100-22-7200-542100 MACHINERY & EQUIPMENT				_____	_____	_____
100-22-7200-542200 TRUCKS & AUTOMOBILES	129,805	26,000	27,250	_____	_____	_____
100-22-7200-551101 DATA CENTER EXPENSE	7,924	2,450	8,668	_____	_____	_____
100-22-7200-581200 CAPITAL LEASE PAYMENTS		31,500	9,625	35,500	35,500	35,500
22 BUILDING RISK & CODE ENFO	<u>560,282</u>	<u>646,626</u>	<u>496,088</u>	<u>675,845</u>	<u>644,349</u>	<u>644,349</u>

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
22 BUILDING RISK & CODE ENFO	
100-22-1530-521201 LEGAL EXPENSE	8,000
Requested Amount: \$8,000	
The requested amount is for title searches for condemned properties and other nuisance abatements and associated legal fees.	
The Building Risk Management Department wants to concentrate on demolishing and cleaning up abandoned and blighted properties. We are removing junk cars from private properties and that requires a title search for the property a	
This total includes Planning and Zoning legal fees.	
100-22-1565-531108 MUNICIPAL BLDG REP & M	30,450
Requested Amount: \$ 30,450	
\$ 1,750 Albany Elevator	
\$ 7,700 Safe Aire HVAC PM contract	
\$ 21,000 General repair & maintenance	
\$ <u>30,450</u>	
Municipal Building General Repairs and Maintenance Contracts.	
100-22-1565-531109 HVAC REPAIRS	

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-22-7200-511000 REGULAR PAY	274,658
Personnel Requirements: \$ 274,658	
	Current
Chief Building Official	1
Chief Building Inspector	1
Code Enforcement Officer	2
Program Coordinator	1
	5
Requested amount includes 5% Increase	
100-22-7200-511300 OVERTIME PAY	5,000
Requested Amount: \$5,000	
The requested amount is for each hourly employee.	
We now have two code enforcement officers now that are hourly employees.	
This will provide better customer service by reducing the amount of comp time hours earned.	
100-22-7200-512100 GROUP MEDICAL INSURA	32,016
The requested amount per employee is \$11,538, which was initially projected to reflect a 20% increase over the 2023 rates. Nevertheless, the recommended amount, as provided by the insurance brokers is lower than anticipated with only a 10% increase over the 2023 rate of \$9,702. The recommended amount factoring in employee withholding and the expected Opt Out participation, results in a final rate of \$10,672 per employee for the year 2024.	
100-22-7200-512101 OPT OUT INSURANCE PLA	6,000
Requested Amount: \$6000	
Recommended Amount: \$6000	

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-22-7200-512110 GROUP DENTAL INSURAN This amount represents \$295 per employee. The dental and vision plans are in rate guarantee until 1/1/25 - so no change to those rates for 2024.	1,475
100-22-7200-512200 SOCIAL SECURITY PAYMI This amount is 7.65% of the total salary of the department.	21,011
100-22-7200-512400 RETIREMENT SYSTEM The requested amount is \$31119. This amount is 11.33% of the total salary of the department. Per GMA, contribution rates.	31,119
100-22-7200-512700 WORKERS COMPENSATIO This amount represents a percentage of the total salaries for the department based on labor classes and 2023 Rates.	3,445
100-22-7200-522000 OTHER OUTSIDE SERVICE Requested Amount: \$20,675	20,675
\$ 700 Service fire extinguishers	
\$ 540 Pest Control	
\$ 360 Silent Alarm	
\$ 600 Code Enforcement ROBO Call/Litter Training & Prevention	
\$ 750 State license permit information uploads	
\$ 1,300 Copier Maintenance Agreement	
\$ 425 ARROW Exterminators Termite Control	
\$ 16,000 New Fire Alarm System	
\$ 20,675	

The existing Fire Alarm System needs updating and this is a estimated cost to replace the system.

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-22-7200-522130 LOT CLEANING EXPENSE</p> <p style="padding-left: 20px;">Requested Amount \$100000</p> <p style="padding-left: 20px;">This amount is for demolition of dilapidated structures and lot cleaning,</p> <p style="padding-left: 20px;">Building Risk Managemnt would like to demolish more dilapidated structures and claen up more abandoned lots in 2024.</p>	<p>100,000</p>
<p>100-22-7200-522202 AUTO & TRUCK REP & MA</p> <p style="padding-left: 20px;">Requested Amount: \$2,500</p> <p style="padding-left: 20px;">We anticipate only routine PM's on the department's vehicles in 2024.</p> <p style="padding-left: 20px;">New vehicles were purchased in 2022 and should only have routine maintenance.</p>	<p>2,500</p>
<p>100-22-7200-522206 COMPUTER-REP & MAINT</p> <p style="padding-left: 20px;">Requested Amount: \$18,000</p> <p style="padding-left: 20px;">This is our yearly fee for the software for permitting and inspections.</p> <p style="padding-left: 20px;">The increase is to add the additional code enforcement officer hired in May of 2023 as a user for the software.</p>	<p>18,000</p>
<p>100-22-7200-523200 TELEPHONE</p> <p style="padding-left: 20px;">Requested Amount: \$8,225</p> <p style="padding-left: 20px;">The requested amount includes telephone and internet as follows:</p> <p style="padding-left: 40px;">\$2,800 Enterprise Billing (Mediacom)</p> <p style="padding-left: 40px;">\$ 875 Bandwidth (telephone - 4 lines)</p> <p style="padding-left: 40px;">\$4,190 Mobile Devices</p> <p style="padding-left: 40px;">\$ 360 Yellow Pages</p> <p style="padding-left: 20px;"><u> </u> \$8,225 Average for the year.</p>	<p>8,225</p>

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-22-7200-523301 ADVERTISING EXPENSE	3,400

Requested Amount: \$3,400

This includes all necessary for advertising for public hearings in reference to public notices pertaining to Planning and Zoning as well as informing the public of changes to codes or policies.

From time to time we also have to advertise court hearings for demolition of structures.

100-22-7200-523600 DUES & SUBSCRIPTIONS	1,075
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Requested Amount: \$1,075

This is for memberships in trade organizations related to the field of inspections such as the ICC and the NFPA whose building and fire codes were adopted by the City of Americus. The amount also includes membership dues for various state and national organizations. These organizations publish literature regarding code issues and updates. The request covers the cost of any construction/code related subscriptions.

- \$ 100 Georgia Association of Code Enforcement (2)
- \$ 250 International Code Congress (5)
- \$ 175 BOAG (5)
- \$ 175 GSIA (5)
- \$ 175 SWGIA (5)
- \$ 50 subscriptions
- \$ 230 Keep America Beautiful
- \$ ICC Municipality dues (good for 3 years)

\$ 1,075

The increase is due to adding another Code Enforcement Officer.

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-22-7200-523700 TRAINING & MEETINGS</p> <p style="margin-left: 20px;">Requested Amount: \$15,100</p> <p style="margin-left: 20px;">All Building Officials are required to attend classes to keep the City in compliance with all State and Federal laws dealing with building safety, erosion & sediment (EPD), zoning, and code enforcement. We must keep these Certifications current by attending continuing education in all fields. All Code Enforcement Officers and Building Inspectors must also meet mandatory training requirements to keep all needed certifications up to date.</p> <p style="margin-left: 20px;">Requested</p> <p style="margin-left: 20px;">\$ 4,400 BOAG</p> <p style="margin-left: 20px;">\$ 1,800 ICC Code Hearings</p> <p style="margin-left: 20px;">\$ 2,400 GACE</p> <p style="margin-left: 20px;">\$ 1,200 GSIA</p> <p style="margin-left: 20px;">\$ 2,400 GACE Fall</p> <p style="margin-left: 20px;">\$ 2,400 GACE Spring</p> <p style="margin-left: 20px;">\$ 500 SWGIA</p> <hr style="width: 10%; margin-left: 0;"/> <p style="margin-left: 20px;">\$15,100</p> <p style="margin-left: 20px;">The increase is for training for a new Code Enforcement Officer.</p>	<p>15,100</p>
<p>100-22-7200-523900 UNIFORMS</p> <p style="margin-left: 20px;">Requested Amount: \$2,000</p> <p style="margin-left: 20px;">This increase is due to costs of items being more expensive.</p>	<p>2,000</p>
<p>100-22-7200-531100 OFFICE /COMPUTER SUPP:</p> <p style="margin-left: 20px;">Requested Amount \$4,000</p> <p style="margin-left: 20px;">This is for printer cartridges, paper, and other supplies.</p>	<p>4,000</p>

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>AMENDED APPROVED BUDGET</u>
<p>100-22-7200-531101 JANITORIAL SUPPLIES</p> <p style="padding-left: 20px;">Requested Amount: \$4,000</p> <p style="padding-left: 20px;">The requested amount includes the purchase of cleaning supplies, bathroom supplies, and cleaning equipment for all three floors of the Municipal Building.</p> <p style="padding-left: 20px;">Recommended Amount: \$2,000</p>	2,000
<p>100-22-7200-531210 WATER, SEWER, & GARBA</p> <p style="padding-left: 20px;">Requested Amount \$3500</p> <p style="padding-left: 20px;">The requested amount includes the purchase of cleaning supplies, bathroom supplies, and cleaning equipment for all three floors of the Municipal Building.</p> <p style="padding-left: 20px;">Recommended Amount: \$1200</p>	1,200
<p>100-22-7200-531225 STORM WATER</p> <p style="padding-left: 20px;">Requested Amount: \$1,500</p>	1,500
<p>100-22-7200-531230 ELECTRICITY</p> <p style="padding-left: 20px;">Requested Amount \$4,500</p> <p style="padding-left: 20px;">The increase is due to rising costs of goods and services.</p>	4,500
<p>100-22-7200-531270 GASOLINE ALLOCATED</p> <p style="padding-left: 20px;">Requested Amount: \$5,000</p> <p style="padding-left: 20px;">This is the amount required to operate the department's 4 vehicles.</p> <p style="padding-left: 20px;">Recommended Amount: \$4,000</p>	4,000

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-22-7200-531700 OTHER SUPPLIES</p> <p style="margin-left: 20px;">Requested Amount: \$7,500</p> <p style="margin-left: 40px;">\$2,500 Keep America Beautiful / Recycling</p> <p style="margin-left: 40px;">\$2,500 Radios, video, and other types of supplies</p> <p style="margin-left: 40px;">\$1,000 Printers for vehicles.</p> <p style="margin-left: 40px;">\$2,500 Used Tires Removal</p> <p style="margin-left: 40px;"><u>\$7,500</u></p> <p style="margin-left: 20px;">This is for supplies for Keep America Beautiful clean up days, new radios that will be needed once the new system is placed online and printers for vehicles. There is also funding for Used Tire removal for a City Wide Cleanup Day.</p>	7,500
<p>100-22-7200-541300 MUNICIPAL BUILDING</p> <p style="margin-left: 20px;">Requested Amount: \$0</p>	
<p>100-22-7200-542100 MACHINERY & EQUIPME</p> <p style="margin-left: 20px;">Requested Amount: \$0</p>	
<p>100-22-7200-542200 TRUCKS & AUTOMOBILES</p>	
<p>100-22-7200-551101 DATA CENTER EXPENSE</p> <p style="margin-left: 20px;">This is the amount allocated to this department for internet, other computer connections, repair, & upgrade of computer equipment.</p>	
<p>100-22-7200-581200 CAPITAL LEASE PAYMEN</p> <p style="margin-left: 20px;">Requested: \$35,500</p> <p style="margin-left: 40px;">2022 Ford Ranger \$8,975 last payment 2025</p> <p style="margin-left: 40px;">2022 Ford Ranger \$8,975 last payment 2025</p> <p style="margin-left: 40px;">2022 Ford F150 \$10,482 last payment 2025</p> <p style="margin-left: 40px;">2023 Ford Maverick \$7,000 last payment 2027</p> <p style="margin-left: 20px;">Includes interest and principal payments for GMA lease pool.</p>	35,500

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
22 BUILDING RISK & CODE ENFO	<hr/> 644,349

CITY OF AMERICUS
2023 OPERATING BUDGET

MUNICIPAL COURT DEPARTMENT
MISSION STATEMENT/GENERAL OBJECTIVES (see POLICE DEPT.)

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
23 MUNICIPAL COURT						
100-23-1530-521201 LEGAL EXPENSE			824			
100-23-2650-511000 REGULAR PAY	58,499	59,622	55,712	65,871	65,871	65,871
100-23-2650-511300 OVERTIME PAY	780	1,000	4,353	1,000	1,000	1,000
100-23-2650-512100 GROUP MEDICAL INSURANC	8,778	9,702	9,702	11,538	10,672	10,672
100-23-2650-512101 OPT OUT INSURANCE PLAN						
100-23-2650-512110 GROUP DENTAL INSURANCE	1,087	295	815	295	295	295
100-23-2650-512200 SOCIAL SECURITY PAYMENT	4,173	4,638	4,346	5,039	5,039	5,039
100-23-2650-512400 RETIREMENT SYSTEM	7,224	4,428	5,562	5,122	5,122	5,122
100-23-2650-512700 WORKERS' COMPENSATION	122	151	134	165	165	165
100-23-2650-522000 OTHER OUTSIDE SERVICES	192			200	200	200
100-23-2650-523600 DUES & SUBSCRIPTIONS			120	120	120	120
100-23-2650-523700 TRAINING & MEETINGS		500	328	500	500	500
100-23-2650-531102 MUNICIPAL COURT OPERAT	22,282	19,000	14,131	19,000	19,000	19,000
100-23-2650-531702 MISC EXPENSE						
100-23-2650-572014 PAYMENT TO POAB	20,750	16,000	12,323	16,000	16,000	16,000
23 MUNICIPAL COURT	<u>123,886</u>	<u>115,336</u>	<u>108,349</u>	<u>124,850</u>	<u>123,984</u>	<u>123,984</u>

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
23 MUNICIPAL COURT	
100-23-1530-521201 LEGAL EXPENSE	
100-23-2650-511000 REGULAR PAY	65,871
Requested Amount: \$65,871	
Personnel Requirements:	
Current	
Municipal Judge (part-time) 1	
Municipal Court Clerk 1	
<u>2</u>	
Requestd Amount: Includes a 5% increase in salaries.	
100-23-2650-511300 OVERTIME PAY	1,000
Requested Amount \$1,000	
100-23-2650-512100 GROUP MEDICAL INSURA	10,672
<p>The requested amount per employee is \$11,538, which was initially projected to reflect a 20% increase over the 2023 rates. Nevertheless, the recommended amount, as provided by the insurance brokers is lower than anticipated with only a 10% increase over the 2023 rate of \$9,702. The recommended amount factoring in employee withholding and the expected Opt Out participation, results in a final rate of \$10,672 per employee for the year 2024.</p>	
100-23-2650-512101 OPT OUT INSURANCE PL/	
100-23-2650-512110 GROUP DENTAL INSURAN	295
<p>This amount represents \$295 per employee. The dental and vision plans are in rate guarantee until 1/1/25 - so no change to those rates for 2024.</p>	
100-23-2650-512200 SOCIAL SECURITY PAYMI	5,039
<p>This is 7.65% of the total salaries of the department.</p>	

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-23-2650-512400 RETIREMENT SYSTEM The requested amount is \$5,122.</p> <p>This amount is 11.33% of the total salary of the department. Per GMA contribution rates.</p>	5,122
<p>100-23-2650-512700 WORKERS' COMPENSATIC This amount represents a percentage of the total salaries for the department based on labor classes and 2023 Rates.</p>	165
<p>100-23-2650-522000 OTHER OUTSIDE SERVICE \$200</p>	200
<p>100-23-2650-523600 DUES & SUBSCRIPTIONS Requested Amount \$120</p>	120
<p>100-23-2650-523700 TRAINING & MEETINGS Requested Amount \$500</p>	500
<p>100-23-2650-531102 MUNICIPAL COURT OPER. Requested Amount \$19,000</p> <p>This cost center covers payment for the Court Solicitor, Public Defenders, Translation Services and Miscellaneous Expenses.</p>	19,000
<p>100-23-2650-531702 MISC EXPENSE</p>	
<p>100-23-2650-572014 PAYMENT TO POAB Requested Amount \$16,000</p> <p>This cost center covers mandatory fines collected and paid to POAB.</p>	16,000
<p>23 MUNICIPAL COURT</p>	123,984

City of Americus Facilities Management Organization Chart 2024



CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
25 FACILITIES MANAGER						
100-25-1530-521201 LEGAL EXPENSES						
100-25-1565-531108 MUNICIPAL BLDG-REP & MA						
100-25-7400-511000 REGULAR PAY		45,976	41,266	53,102	53,102	53,102
100-25-7400-511300 OVERTIME PAY			113			
100-25-7400-512100 GROUP MEDICAL INSURANC		9,702		11,538	10,672	10,672
100-25-7400-512101 OPT OUT INSURANCE PLAN						
100-25-7400-512110 GROUP DENTAL INSURANCE		295	385	295	295	295
100-25-7400-512200 SOCIAL SECURITY PAYMENT	534	3,517	2,971	4,062	4,062	4,062
100-25-7400-512400 RETIREMENT SYSTEM		5,094		5,000	5,000	5,000
100-25-7400-512700 WORKERS COMPENSATION		117	104	136	136	136
100-25-7400-522000 OTHER OUTSIDE SERVICES			8,611	3,000	3,000	3,000
100-25-7400-522202 AUTO & TRUCK REP & MAIN	199		395	1,000	1,000	1,000
100-25-7400-522206 COMPUTER REPAIR & MAIN				500	500	500
100-25-7400-523200 TELEPHONE				700	700	700
100-25-7400-523301 ADVERTISING EXPENSE						
100-25-7400-523600 DUES & SUBSCRIPTIONS						
100-25-7400-523700 TRAINING & MEETINGS				2,000	2,000	2,000
100-25-7400-523900 UNIFORMS				250	250	250
100-25-7400-531100 OFFICE /COMPUTER SUPPLIE	227		136	500	500	500
100-25-7400-531101 JANITORIAL SUPPLIES				1,500	1,500	1,500
100-25-7400-531210 WATER,SEWER,&GARBAGE						
100-25-7400-531225 STORM WATER						
100-25-7400-531230 ELECTRICITY			3,965			
100-25-7400-531270 GASOLINE ALLOCATED						
100-25-7400-531700 OTHER SUPPLIES						

CITY OF AMERICUS
 2024 OPERATING BUDGET - EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
100-25-7400-541300 BUILDINGS				_____	_____	_____
100-25-7400-542200 TRUCKS & AUTOMOBILES				30,000	30,000	30,000
100-25-7400-551101 DATA CENTER EXPENSE				_____	_____	_____
100-25-7400-581200 CAPITAL LEASE PAYMENT				6,000	6,000	6,000
25 FACILITIES MANAGER	959	64,701	57,946	119,583	118,717	118,717

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE
DETAIL

APPROVED
BUDGET

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
25 FACILITIES MANAGER	
100-25-1530-521201 LEGAL EXPENSES	
100-25-1565-531108 MUNICIPAL BLDG-REP & I	
100-25-7400-511000 REGULAR PAY	53,102
Requested Amout: \$53,102	
Personnel Requirements:	
City Facilities & Parks Maintenance Manager	Current 1 <hr style="width: 10px; margin: 0 auto;"/> 1
Requested amount includes 5% increase.	
100-25-7400-511300 OVERTIME PAY	
100-25-7400-512100 GROUP MEDICAL INSURA	10,672
The requested amount per employee is \$11,538, which was initially projected to reflect a 20% increase over the 2023 rates. Nevertheless, the recommended amount, as provided by the insurance brokers is lower than anticipated with only a 10% increase over the 2023 rate of \$9,702. The recommended amount factoring in employee withholding and the expected Opt Out participation, results in a final rate of \$10,672 per employee for the year 2024.	
100-25-7400-512101 OPT OUT INSURANCE PLA	
100-25-7400-512110 GROUP DENTAL INSURAN	295
This amount represents \$295 per employee. The dental and vision plans are in rate guarantee until 1/1/25 - so no change to those rates for 2024.	
100-25-7400-512200 SOCIAL SECURITY PAYMI	4,062
This is 7.65% of the total salaries of the department.	

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-25-7400-512400 RETIREMENT SYSTEM The requested amount is \$5,000 This amount is 11.33% of the total salary of the department.Per GMA contribution rates.	5,000
100-25-7400-512700 WORKERS COMPENSATIO This amount represents a percentage of the total salaries for the department based on labor classes and 2023 Rates.	136
100-25-7400-522000 OTHER OUTSIDE SERVICE Requested Amount: \$3000	3,000
100-25-7400-522202 AUTO & TRUCK REP & MA Requested Amount: \$1,000 Auto & Truck Repair and maintenance	1,000
100-25-7400-522206 COMPUTER REPAIR & MA Requested Amount: \$ 500.00 Computer Maintenance	500
100-25-7400-523200 TELEPHONE Requested Amount: \$ 700 Cell phone/telephone	700
100-25-7400-523301 ADVERTISING EXPENSE	
100-25-7400-523600 DUES & SUBSCRIPTIONS	

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-25-7400-523700 TRAINING & MEETINGS Requested Amount: \$ 2,000 Trainings and meetings	2,000
100-25-7400-523900 UNIFORMS Requested Amount: \$ 250 Uniforms	250
100-25-7400-531100 OFFICE /COMPUTER SUPPLIES Requested Amount: \$ 500 Office Computer Supplies	500
100-25-7400-531101 JANITORIAL SUPPLIES Requested Amount: \$ 1,500 Janitorial supplies	1,500
100-25-7400-531210 WATER,SEWER,&GARBAGE	
100-25-7400-531225 STORM WATER	
100-25-7400-531230 ELECTRICITY	
100-25-7400-531270 GASOLINE ALLOCATED	
100-25-7400-531700 OTHER SUPPLIES	
100-25-7400-541300 BUILDINGS	

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-25-7400-542200 TRUCKS & AUTOMOBILES Requested Amount: \$30,000 1 service truck For Facilities Manager	30,000
100-25-7400-551101 DATA CENTER EXPENSE	
100-25-7400-581200 CAPITAL LEASE PAYMEN' Requested Amount: \$6000 For Principal and Interest Payment for Lease Pool.	6,000
25 FACILITIES MANAGER	118,717
	9,358,993

CITY OF AMERICUS
2024 OPERATING BUDGET

STREET DEPARTMENT

MISSION STATEMENT/GENERAL OBJECTIVES (see Public Works)

GOALS – 2024

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
30 STREET						
100-30-1530-521201 LEGAL EXPENSES						
100-30-4200-511000 REGULAR PAY	124,861	166,692	127,651	196,533	196,533	196,533
100-30-4200-511300 OVERTIME PAY	1,042	5,000	7,492	5,000	5,000	5,000
100-30-4200-512100 GROUP MEDICAL INSURANC	26,297	29,105	29,105	46,153	42,688	42,688
100-30-4200-512101 OPT OUT INSURANCE PLAN		3,000		3,000	3,000	3,000
100-30-4200-512110 GROUP DENTAL INSURANCE	1,252	1,180	1,107	1,475	1,475	1,475
100-30-4200-512200 SOCIAL SECURITY PAYMENT	8,390	13,373	10,193	15,035	15,035	15,035
100-30-4200-512400 RETIREMENT SYSTEM	21,300	19,369	16,368	22,267	22,267	22,267
100-30-4200-512700 WORKERS' COMPENSATION	13,620	16,821	14,948	19,861	19,861	19,861
100-30-4200-522000 OTHER OUTSIDE SERVICES	12,493	20,000	19,904	30,000	20,000	20,000
100-30-4200-522202 AUTO & TRUCK-REP & MAIN	9,306	15,000	9,094	15,000	12,000	12,000
100-30-4200-522203 MACH & EQUIP-REP & MAIN	10,712	15,000	512	15,000	12,000	12,000
100-30-4200-522211 SIDEWALK REP & MAINT	1,575	20,000		35,000		
100-30-4200-523200 TELEPHONE	101,214	70,000	161,074	99,763	99,763	99,763
100-30-4200-523700 TRAINING AND MEETINGS	662	4,000	2,609	5,000	5,000	5,000
100-30-4200-523900 UNIFORMS	2,471	3,000	4,253	3,000	3,000	3,000
100-30-4200-531105 HAND TOOLS	1,961	3,000	347	3,000	3,000	3,000
100-30-4200-531230 ELECTRICITY	377,032	300,000	372,059	310,000	300,000	300,000
100-30-4200-531270 GASOLINE ALLOCATED	29,068	30,000	11,656	35,000	30,000	30,000
100-30-4200-531603 STREET SIGNS	15,433	8,000	4,178	8,000	8,000	8,000
100-30-4200-531700 OTHER SUPPLIES	25,374	30,000	38,201	40,000	40,000	40,000
100-30-4200-542100 MACHINERY & EQUIPMENT		2,500	4,032	3,500	3,500	3,500
100-30-4200-542200 TRUCKS & AUTOMOBILES	31,972	35,000		110,000	110,000	110,000
100-30-4200-542900 OTHER CAPITAL EXPENDITURE						
100-30-4200-551000 ALLOCATION OF EXPENSES						

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>AMENDED BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
100-30-4200-551101 DATA CENTER EXPENSE	254	695	233	695	695	695
100-30-4200-581200 CAPITAL LEASE PAYMENTS		12,155		12,000	12,000	12,000
100-30-4221-531110 STREET-REP & MAINT	509			_____	_____	_____
100-30-4221-541200 STREET RESURFACING	<u>182,484</u>	<u>186,485</u>	<u>14,800</u>	<u>205,131</u>	<u>224,916</u>	<u>224,916</u>
30 STREET	999,280	1,009,375	849,817	1,239,413	1,189,733	1,189,733

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-30-1530-521201 LEGAL EXPENSES	
100-30-4200-511000 REGULAR PAY	196,533
Requested Amount: \$196,533	
Personnel Requirements:	
	Current
Street Superintendent	1
Equipment Operator	2
Crew Leader	1
Heavy Equipment Operator	1
	5
This amount includes on-call pay of \$60 per week for 52 weeks for 1 employee on call.	
Recommended Amount: Includes a 5% increase in salaries.	
100-30-4200-511300 OVERTIME PAY	5,000
Requested Amount: \$5,000	
This is the estimated amount for 2023. The on-call person, The employees responsible for cutting grass with the tractor and the correction officers must be supervised when they work overtime.	
100-30-4200-512100 GROUP MEDICAL INSURA	42,688
The requested amount per employee is \$11,538, which was initially projected to reflect a 20% increase over the 2023 rates. Nevertheless, the recommended amount, as provided by the insurance brokers is lower than anticipated with only a 10% increase over the 2023 rate of \$9,702. The recommended amount factoring in employee withholding and the expected Opt Out participation, results in a final rate of \$10,672 per employee for the year 2024.	

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-30-4200-512101 OPT OUT INSURANCE PLA This amount represents \$3,000 per employee for expected Opt Out participation.	3,000
100-30-4200-512110 GROUP DENTAL INSURAN This amount represents \$295 per employee. The dental and vision plans are in rate guarantee until 1/1/25 - so no change to those rates for 2024.	1,475
100-30-4200-512200 SOCIAL SECURITY PAYMI This amount is 7.65% of the total salary of the department.	15,035
100-30-4200-512400 RETIREMENT SYSTEM The requested amount is \$22,267 This amount is 11.33% of the total salary of the department. Per GMA contribution rates. .	22,267
100-30-4200-512700 WORKERS' COMPENSATIC This amount represents a percentage of the total salaries for the department based on labor classes and 2023 rates.	19,861

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-30-4200-522000 OTHER OUTSIDE SERVICE</p> <p style="padding-left: 20px;">Requested Amount: \$30,000</p> <p style="padding-left: 20px;">\$ 5,000 Fence Repair/Electrician repair City maintained traffic lights</p> <p style="padding-left: 20px;">\$13,000 Tree removal</p> <p style="padding-left: 20px;">\$ 5,000 Equipment Rental</p> <p style="padding-left: 20px;">\$ 5,000 Debris Removal (landfill disposal)</p> <p style="padding-left: 20px;">\$ 2,000 Engineering/Planning work completed for City streets/sidewalks</p> <p style="padding-left: 20px; border-top: 1px solid black;">\$30,000</p> <p style="padding-left: 20px; margin-top: 20px;">Recommended Amount: \$20,000</p> <p style="padding-left: 20px;">\$ 4,000 Fence Repair/Electrician repair City maintained traffic lights</p> <p style="padding-left: 20px;">\$10,000 Tree removal</p> <p style="padding-left: 20px;">\$ 2,000 Equipment Rental</p> <p style="padding-left: 20px;">\$ 2,000 Debris Removal (landfill disposal)</p> <p style="padding-left: 20px;">\$ 2,000 Engineering/Planning work completed for City streets/sidewalks</p> <p style="padding-left: 20px; border-top: 1px solid black;">\$20,000</p>	<p>20,000</p> <p>12,000</p>
<p>100-30-4200-522202 AUTO & TRUCK-REP & MA</p> <p style="padding-left: 20px;">Requested Amount: \$15,000</p> <p style="padding-left: 20px; margin-top: 10px;">The amount requested is for vehicle maintenance & is based on the prior year to date annualized.</p> <p style="padding-left: 20px; margin-top: 20px;">Recommended Amount: \$12,000</p>	<p>12,000</p>
<p>100-30-4200-522203 MACH & EQUIP-REP & MA</p> <p style="padding-left: 20px;">Requested Amount: \$15,000</p> <p style="padding-left: 20px; margin-top: 10px;">The amount requested includes repairs & maintenance to saws, power tools, mowers, trimmers, & other equipment.</p> <p style="padding-left: 20px; margin-top: 20px;">Recommended Amount:\$12,000</p>	<p>12,000</p>

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-30-4200-522211 SIDEWALK REP & MAINT</p> <p>Requested Amount: \$35,000</p> <p>This amount is for repairs to various sidewalks throughout the city. The requested amount includes all materials such as boards, concrete, etc with an increase for expected rise in costs.</p> <p>The requested amount also includes \$10,000 for the outsourcing of some Repair & Maintenance jobs.</p> <p>Recommended Amount: \$0</p> <p>*****This request will be paid from T SPLOST FUNDS.</p>	
<p>100-30-4200-523200 TELEPHONE</p> <p>Requested Amount: \$99,763</p> <p>The requested amount includes AT&T land lines for traffic lights downtown PLUS cell phone services for the Superintendent & On-Call phones.</p> <p>Projected based on YTD expenditures.</p>	<p>99,763</p>
<p>100-30-4200-523700 TRAINING AND MEETING</p> <p>Requested Amount: \$5,000</p> <p>This is the expected amount for training & travel in the Street Department.</p>	<p>5,000</p>
<p>100-30-4200-523900 UNIFORMS</p> <p>Requested Amount: \$3,000</p> <p>The requested amount is for uniforms for the Street Department employees. This amount includes work boots.</p>	<p>3,000</p>
<p>100-30-4200-531105 HAND TOOLS</p> <p>Requested Amount: \$3,000</p> <p>The amount is for brooms, rakes, shovels, wrenches, socket sets, hammers, & other types of hand tools.</p>	<p>3,000</p>

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-30-4200-531230 ELECTRICITY</p> <p style="padding-left: 20px;">Requested Amount: \$310,000</p> <p style="padding-left: 20px;">This amount includes electricity to operate the street lights & traffic lights throughout the city. There was additional lighting added to streets.</p> <p style="padding-left: 20px;">Recommended Amount: \$300,000</p>	<p>300,000</p>
<p>100-30-4200-531270 GASOLINE ALLOCATED</p> <p style="padding-left: 20px;">Requested Amount: \$35,000</p> <p style="padding-left: 20px;">The requested amount is based on gasoline usage.</p> <p style="padding-left: 20px;">Recommended Amount \$30,000</p>	<p>30,000</p>
<p>100-30-4200-531603 STREET SIGNS</p> <p style="padding-left: 20px;">Requested Amount: \$8,000</p> <p style="padding-left: 20px;">\$ 4,000 Replacement signs with DOT mandated changes</p> <p style="padding-left: 20px;">\$ 4,000 Purchase of letters, blanks, poles, etc.</p> <p style="padding-left: 20px;"><u> </u></p> <p style="padding-left: 20px;">\$ 8,000</p>	<p>8,000</p>
<p>100-30-4200-531700 OTHER SUPPLIES</p> <p style="padding-left: 20px;">Requested Amount: \$40,000</p> <p style="padding-left: 20px;">The amount requested is for the purchase of rock, safety vests, gloves, saw blades, cold mix, safety glasses, dirt, pipe, sand, No Natz, work keys, lubricants, shop towels, water/gatorade, hand soap, weed/ant killer, spray paint, flags, etc.</p> <p style="padding-left: 20px;">*Speed Bumps will be utilized using TSPLOST Funds.</p>	<p>40,000</p>
<p>100-30-4200-542100 MACHINERY & EQUIPMEN</p> <p style="padding-left: 20px;">Requested Amount: \$3,500</p> <p style="padding-left: 20px;">The requested amount is for miscellaneous saws, blowers, drills, mowers, trimmers, & other equipment</p>	<p>3,500</p>

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-30-4200-542200 TRUCKS & AUTOMOBILES	110,000
Requested Amount: \$110,000.00	
\$35,000.00 Service Truck (Carryover from 2023)	
\$75,000.00 Bucket Truck	
 100-30-4200-542900 OTHER CAPITAL EXPENDI	
Requested Amount: \$0	
 100-30-4200-551000 ALLOCATION OF EXPENSES	
 100-30-4200-551101 DATA CENTER EXPENSE	695
This is the amount allocated to this department for internet, other computer connections, repair, & upgrade of computer equipment.	
 100-30-4200-581200 CAPITAL LEASE PAYMENT	12,000
Requested amount: \$12,000	
2022 Ford F150 \$10,482 last payment 2025	
Include interest payments for Carryover of 2023 Service Truck and purchase of Bucket Truck.	
 100-30-4221-531110 STREET-REP & MAINT	
Requested Amount: \$0	
* TSPLOST funds will be utilized when necessary.	

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-30-4221-541200 STREET RESURFACING</p> <p style="padding-left: 20px;">Requested Amount: \$205,131</p> <p style="padding-left: 20px;">LMIG money is used to improve transportation systems. This is the 9th year that GDOT is sending the funds to local governments.</p> <p style="padding-left: 20px;">\$ 204,469 LMIG Grant</p> <p style="padding-left: 20px;">\$ 20,447 10% Match Transferred from TSPLOST</p> <hr style="width: 100px; margin-left: 0;"/> <p style="padding-left: 20px;">\$ 224,916</p> <p style="padding-left: 20px;">Recommended Amount: \$224,916</p> <p style="padding-left: 20px;">LMIG Grant Awarded</p>	<p>224,916</p>
<p>30 STREET</p>	<hr style="width: 100%;"/> <p>1,189,733</p>

CITY OF AMERICUS
2024 OPERATING BUDGET

CEMETERIES

MISSION STATEMENT/GENERAL OBJECTIVES

1. Continue providing quality services to families during their time of need and grieving. Try to keep scheduling funeral times so as not to interfere with other engagements.
2. Continue to keep Eastview and Oak Grove cemeteries clean and beautiful throughout the year.
3. Maintain accurate records of personal lot purchases and burials for all cemeteries.

GOALS – 2024

- Work with Public Works Department to complete various projects in Oak Grove
- Complete Phase II & III of Eastview Cemetery Beautification project.
- Continue repairing grave spaces in old section of Eastview Cemetery
- Create comprehensive maps of all City owned cemeteries in GIS database
- Implement new City of Americus Cemetery Policies and Procedures
- Continue monthly funeral home visits

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
31 CEMETERY						
100-31-4580-512400 RETIREMENT SYSTEM		1,562		1,675	1,675	1,675
100-31-4850-511000 REGULAR PAY	15,182	12,798	13,723	14,782	14,782	14,782
100-31-4850-512200 SOCIAL SECURITY PAYMENT	1,089	1,079	1,078	1,131	1,131	1,131
100-31-4850-512700 WORKERS' COMPENSATION	452	541	480	624	624	624
100-31-4850-522000 OTHER OUTSIDE SERVICES	315	820	4,635	1,000	1,000	1,000
100-31-4850-522200 BUILDING REP & MAINT	180		165	7,500		
100-31-4850-522202 AUTO & TRUCK-REP & MAINT	361	2,000	856	2,000	1,000	1,000
100-31-4850-522206 COMPUTER-REP & MAINT	228	250	210	250	250	250
100-31-4850-523200 TELEPHONE	2,736	2,400	879	2,400	2,400	2,400
100-31-4850-523600 DUES & SUBSCRIPTIONS		100		100	100	100
100-31-4850-523700 TRAINING AND MEETINGS	482	900		900		
100-31-4850-531101 JANITORIAL SUPPLIES	42	50		100		
100-31-4850-531210 WATER, SEWAGE & GARBAGE	7,967	7,200	15,790	9,000	9,000	9,000
100-31-4850-531220 NATURAL GAS			547			
100-31-4850-531225 STORM WATER	2,927	2,800	1,825	2,800	2,300	2,300
100-31-4850-531230 ELECTRICITY	1,707	2,500	2,226	2,500	2,000	2,000
100-31-4850-531270 GASOLINE ALLOCATED		2,000		2,500		
100-31-4850-531700 OTHER SUPPLIES	1,338	500	510	750	750	750
100-31-4850-541200 LAND & IMPROVEMENTS				2,000	2,000	2,000
31 CEMETERY	<u>35,006</u>	<u>37,500</u>	<u>42,924</u>	<u>52,012</u>	<u>39,012</u>	<u>39,012</u>

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
31 CEMETERY	
100-31-4580-512400 RETIREMENT SYSTEM	1,675
The recommended amount is \$1,675.	
This amount is 11.33% of the total salary of the department. Per GMA contribution rates.	
100-31-4850-511000 REGULAR PAY	14,782
Requested Amount: \$14,782	
Personnel Requirements:	
Cemetery Clerk (part time) 1	
This position works 1,040 hours per year and earns \$50 per pay period for on-call pay.	
Requested Amount: Includes a 5% increase in salaries.	
100-31-4850-512200 SOCIAL SECURITY PAYMI	1,131
This amount is 7.65% of the total salary of the department.	
100-31-4850-512700 WORKERS' COMPENSATIC	624
This amount represents a percentage of the total salaries for the department based on labor classes and 2023 Rates.	
100-31-4850-522000 OTHER OUTSIDE SERVICE	1,000
Requested Amount: \$1,000.00	
The requested amount includes the following:	
\$ 420 Alarm services (\$105/quarter monitoring fee for Cemetery Bldg)	
\$ 200 Pest Control	
\$ 380 Miscellaneous	
<hr style="width: 100px; margin-left: 0;"/> \$1,000	

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-31-4850-522200 BUILDING REP & MAINT	
Requested Amount: \$7500	
The requested amount is for the maintenance at the Sexton's office & shed at Oak Grove, which includes repairs to windows & doors, the roof, & other areas.	
Recommended Amount: \$0	
100-31-4850-522202 AUTO & TRUCK-REP & MAINT	1,000
Requested Amount: \$2,000	
The amount requested is for vehicle maintenance on the Cemetery Clerk's vehicle.	
Recommended Amount: \$1,000	
100-31-4850-522206 COMPUTER-REP & MAINT	250
Requested Amount: \$250	
The requested amount is for the repair, update, & software for the cemetery laptop.	
100-31-4850-523200 TELEPHONE	2,400
Requested Amount: \$2,400	
100-31-4850-523600 DUES & SUBSCRIPTIONS	100
Requested Amount: \$100	
This is for the GMCA dues.	
100-31-4850-523700 TRAINING AND MEETINGS	
Requested Amount: \$900	
This amount includes travel expenses for Cemetery Clerk to attend 1 Cemetery Association meeting.	
Recommended Amount: \$0	

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-31-4850-531101 JANITORIAL SUPPLIES	
Requested Amount: \$100	
Recommended Amount: \$0	
100-31-4850-531210 WATER, SEWAGE & GARB	9,000
Requested Amount: \$9,000.00	
This is for the utility expenses at the Cemeteries.	
100-31-4850-531220 NATURAL GAS	
Recommended Amount: \$0	
100-31-4850-531225 STORM WATER	2,300
Requested Amount: \$2,800	
Recommended Amount: \$2,300	
100-31-4850-531230 ELECTRICITY	2,000
Requested Amount: \$2,000	
This is for the electricity expenses at the Cemeteries.	
Recommended Amount: \$2,000	
100-31-4850-531270 GASOLINE ALLOCATED	
Requested Amount: \$2,500	
Recommended Amount: \$0	
Requested amount will be charged to Public Works Department.	
100-31-4850-531700 OTHER SUPPLIES	750
Recommended Amount: \$750.00	
The amount requested is for office supplies, survey flags, framing to mark graves, & section signage at all 3 cemeteries.	

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-31-4850-541200 LAND & IMPROVEMENTS Recommended Amount: \$2,000	2,000
31 CEMETERY	<hr/> 39,012

CITY OF AMERICUS
2023 OPERATING BUDGET

FLEET MAINTENANCE(SHOP) DEPARTMENT

MISSION STATEMENT/GENERAL OBJECTIVES (see Public Works)

GOALS – 2024

- Continue to provide timely service for all city vehicles Ongoing
- Monitor productivity to ensure that the labor/overhead rate is as low as possible Ongoing
- Develop technician professional development program Ongoing
- Dispose of surplus property in a timely manner Ongoing

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
32 SHOP						
100-32-4800-511000 REGULAR PAY	156,292	174,265	154,428	202,158	202,158	202,158
100-32-4800-511300 OVERTIME PAY	6,228	8,000	13,915	8,000	8,000	8,000
100-32-4800-512100 GROUP MEDICAL INSURANC	26,334	33,957	33,957	46,153	42,688	42,688
100-32-4800-512101 OPT OUT INSURANCE PLAN						
100-32-4800-512110 GROUP DENTAL INSURANCE	1,346	1,033	1,009	1,180	1,180	1,180
100-32-4800-512200 SOCIAL SECURITY PAYMENT	11,608	13,943	12,472	15,467	15,467	15,467
100-32-4800-512400 RETIREMENT SYSTEM	17,868	20,195	13,739	22,908	22,908	22,908
100-32-4800-512700 WORKERS COMPENSATION	1,904	2,940	2,612	3,418	3,418	3,418
100-32-4800-522000 OTHER OUTSIDE SERVICES	656	1,500	1,269	2,500	2,500	2,500
100-32-4800-522200 BUILDING REP & MAINT	895	26,500	1,166	15,500	15,500	15,500
100-32-4800-522201 OFFICE EQUIP REP& MAINT		400		400	400	400
100-32-4800-522202 AUTO & TRUCK-REP & MAIN	3,313	3,000	-3,976	3,000	3,000	3,000
100-32-4800-522203 MACH & EQUIP-REP & MAIN	951	1,500	667	2,500	2,500	2,500
100-32-4800-522206 COMPUTER-REP & MAINT		4,000	365	4,000	4,000	4,000
100-32-4800-523200 TELEPHONE	446	2,000	468	2,000	1,000	1,000
100-32-4800-523700 TRAINING & MEETINGS	87	2,000		2,000	2,000	2,000
100-32-4800-523900 UNIFORMS	932	2,000	986	3,000	3,000	3,000
100-32-4800-531100 OFFICE/COMPUTER SUPPLIE	839	1,000	156	1,000	1,000	1,000
100-32-4800-531210 WATER, SEWAGE & GARBAC	6,959	5,000	4,942	5,000	5,000	5,000
100-32-4800-531220 NATURAL GAS	4,492	4,500	4,375	4,500	4,500	4,500
100-32-4800-531225 STORM WATER	1,998	1,500	1,453	1,500	1,500	1,500
100-32-4800-531230 ELECTRICITY	8,255	10,000	13,534	10,000	10,000	10,000
100-32-4800-531270 GASOLINE ALLOCATED	4,362	1,500	562	1,500	1,500	1,500
100-32-4800-531700 OTHER SUPPLIES	7,907	8,000	6,538	10,000	6,000	6,000
100-32-4800-542100 MACHINERY & EQUIPMENT	15,050	25,000	8,184	25,000	25,000	25,000

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
100-32-4800-542200 TRUCKS & AUTOMOBILES		50,000		50,000	50,000	50,000
100-32-4800-542400 COMPUTER EQUIPMENT		2,000		2,000	2,000	2,000
100-32-4800-551101 DATA CENTER EXPENSE	4,454	8,500	7,162	8,500	8,500	8,500
100-32-4800-551103 ALLOCATION TO CITY DEPT	-73,460	-80,000	-59,593	- 76,000	- 76,000	- 76,000
100-32-4800-581200 CAPITAL LEASE PAYMENT		1,500				
32 SHOP	<u>209,715</u>	<u>335,733</u>	<u>220,390</u>	<u>377,185</u>	<u>368,720</u>	<u>368,720</u>

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

	<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
32 SHOP		
	100-32-4800-511000 REGULAR PAY	202,159
	Requested Amount: \$ 202,158.68	
	Requested includes a 5% increase in salaries.	
	Personnel Requirements:	
	Current	
	Fleet Maintenance Service Writer 1	
	Fleet Maintenance Superintendent 1	
	Heavy Equipment Mechanic 1	
	Diesel Equipment Mechanic 1	
	4	
	 100-32-4800-511300 OVERTIME PAY	8,000
	Recommended Amount: \$8,000	
	 100-32-4800-512100 GROUP MEDICAL INSURA	42,688
	The requested amount per employee is \$11,538, which was initially projected to reflect a 20% increase over the 2023 rates. Nevertheless, the recommended amount, as provided by the insurance brokers is lower than anticipated with only a 10% increase over the 2023 rate of \$9,702. The recommended amount factoring in employee withholding and the expected Opt Out participation, results in a final rate of \$10,672 per employee for the year 2024.	
	 100-32-4800-512101 OPT OUT INSURANCE PLA	
	Requesed Amount: \$ 0	
	 100-32-4800-512110 GROUP DENTAL INSURAN	1,180
	This amount represents \$295 per employee. The dental and vision plans are in rate guarantee until 1/1/25 - so no change to those rates for 2024.	

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-32-4800-512200 SOCIAL SECURITY PAYMI This amount is 7.65% of the total salary of the department.</p>	15,467
<p>100-32-4800-512400 RETIREMENT SYSTEM Recommended amount is \$22,908.</p> <p>This amount is 11.33% of the total salary of the department. Per GMA contribution rates.</p>	22,908
<p>100-32-4800-512700 WORKERS COMPENSATIO This amount represents a percentage of the total salaries for the department based on labor classes and 2022 Rates.</p>	3,418
<p>100-32-4800-522000 OTHER OUTSIDE SERVICE Recommended Amount: \$2,500.00</p> <p>Equipment Rental</p>	2,500
<p>100-32-4800-522200 BUILDING REP & MAINT Requested Amount: \$15,500</p> <p>Repairs to the building & office as follows:</p> <p style="margin-left: 20px;">\$ 300 Pest control \$ 420 Security system monitoring (12 months @ \$35) \$ 780 Other building repairs - anything outside the scope of SPLOST \$11,000 *Outside Lower Wall Building repair</p> <hr style="width: 10%; margin-left: 0;"/> <p>\$15,500</p> <p style="text-align: center;">.</p>	15,500
<p>100-32-4800-522201 OFFICE EQUIP REP& MAIN Requested Amount: \$400.00</p> <p>The requested amount is for copier maintenance @ \$32 per month.</p>	400

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-32-4800-522202 AUTO & TRUCK-REP & MA Requested Amount: \$3,000</p> <p>This is for regular maintenance for the duty vehicles at the shop.</p> <p>2017 F150 1999 Service Truck 1999 Crown Vic</p>	3,000
<p>100-32-4800-522203 MACH & EQUIP-REP & MA Requested Amount: \$2,500</p> <p>The requested amount is for routine maintenance on diagnostic equipment & other shop equipment to continue upkeep of the City Fleet.</p>	2,500
<p>100-32-4800-522206 COMPUTER-REP & MAINT Requested Amount: \$4,000</p> <p>The requested amount includes the following: \$1,000 Software user maintenance \$1,500 Other computer or printer repairs \$1,500 Update Outdated Computer Software</p> <p style="border-top: 1px solid black;">\$4,000</p>	4,000
<p>100-32-4800-523200 TELEPHONE Requested Amount: \$2,000</p> <p>This request covers the land lines & cell phones for the Shop.</p> <p>Recommended Amount: \$1,000</p>	1,000
<p>100-32-4800-523700 TRAINING & MEETINGS Requested Amount: \$2,000</p>	2,000
<p>100-32-4800-523900 UNIFORMS Requested Amount: \$3,000</p> <p>The requested amount is for the current TWO Shop employees. If another hiring is approved, the Requested Amount will need to be increased by \$1,000</p>	3,000

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-32-4800-531100 OFFICE/COMPUTER SUPPI Requested Amount: \$1,000	1,000
100-32-4800-531210 WATER, SEWAGE & GARB Requested Amount: \$5,000	5,000
100-32-4800-531220 NATURAL GAS Requested Amount: \$4,500 This is the projected amount of Natural Gas for heating the Whole Shop.	4,500
100-32-4800-531225 STORM WATER Requested amount: \$1,500 This is the annual Storm Water fees for the City Shop.	1,500
100-32-4800-531230 ELECTRICITY Requested Amount: \$10,000 The amount is for electricity at the shop, maintenance buildings, & for the security lights.	10,000
100-32-4800-531270 GASOLINE ALLOCATED Request Amount: \$1,500 This amount is for the Shop's service truck & the parts truck based on the annualized 2023 YTD amounts.	1,500

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-32-4800-531700 OTHER SUPPLIES</p> <p style="padding-left: 20px;">Requested Amount: \$10,000</p> <p style="padding-left: 20px;">This is the purchase of supplies that are NOT charged to City Work Orders. The costs included are tire disposal, cleaning solutions, safety supplies, shop rags, etc.</p> <p style="padding-left: 20px;">Recommended Amount:\$6,000</p>	<p>6,000</p>
<p>100-32-4800-542100 MACHINERY & EQUIPME</p> <p style="padding-left: 20px;">Requested Amount: \$25,000</p> <p style="padding-left: 20px;">The requested amount is for equipment with the capability to service light duty vehicles, firetrucks, pumpers, platforms, automobiles, etc.</p> <p style="padding-left: 20px;">Large Truck Tire Changer \$25,000 2019 Carryover</p>	<p>25,000</p>
<p>100-32-4800-542200 TRUCKS & AUTOMOBILES</p> <p style="padding-left: 20px;">Requested Amount: \$50,000</p> <p style="padding-left: 20px;">\$50,000 Service Truck Replacement (32) 2023 Carryover</p>	<p>50,000</p>
<p>100-32-4800-542400 COMPUTER EQUIPMENT</p> <p style="padding-left: 20px;">Requested Amount: \$2,000</p> <p style="padding-left: 20px;">Update Laptop & Replace Toner</p>	<p>2,000</p>

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-32-4800-551101 DATA CENTER EXPENSE	8,500
Requested Amount: \$8,500	

\$3,050	Internet, other computer connections, and repairs
\$1,000	Collective Data *
\$1,700	AllData *
\$2,000	NAPA *
\$ 750	MATCO *
\$8,500	

* These amounts are the annual costs for updating the software needed to repair City Fleet Vehicles (ex: machines to connect to the autos to determine the problem).

100-32-4800-551103 ALLOCATION TO CITY DE	-76,000
Requested Amount: \$-76,000	

This is the allocation to other city departments based on the pro rata share of the use of the City Shop.

Hourly Rate	Type of Equipment/work
\$70.00	Heavy Equipment/Vehicles
\$70.00	Specialized Equip (vac-con truck, sweeper, etc.)
\$65.00	Light Duty Vehicles
\$85.00	Firetrucks, Pumpers, Platforms, etc.

Preventative Maintenance (oil change, etc.) rates are half of the above rates.

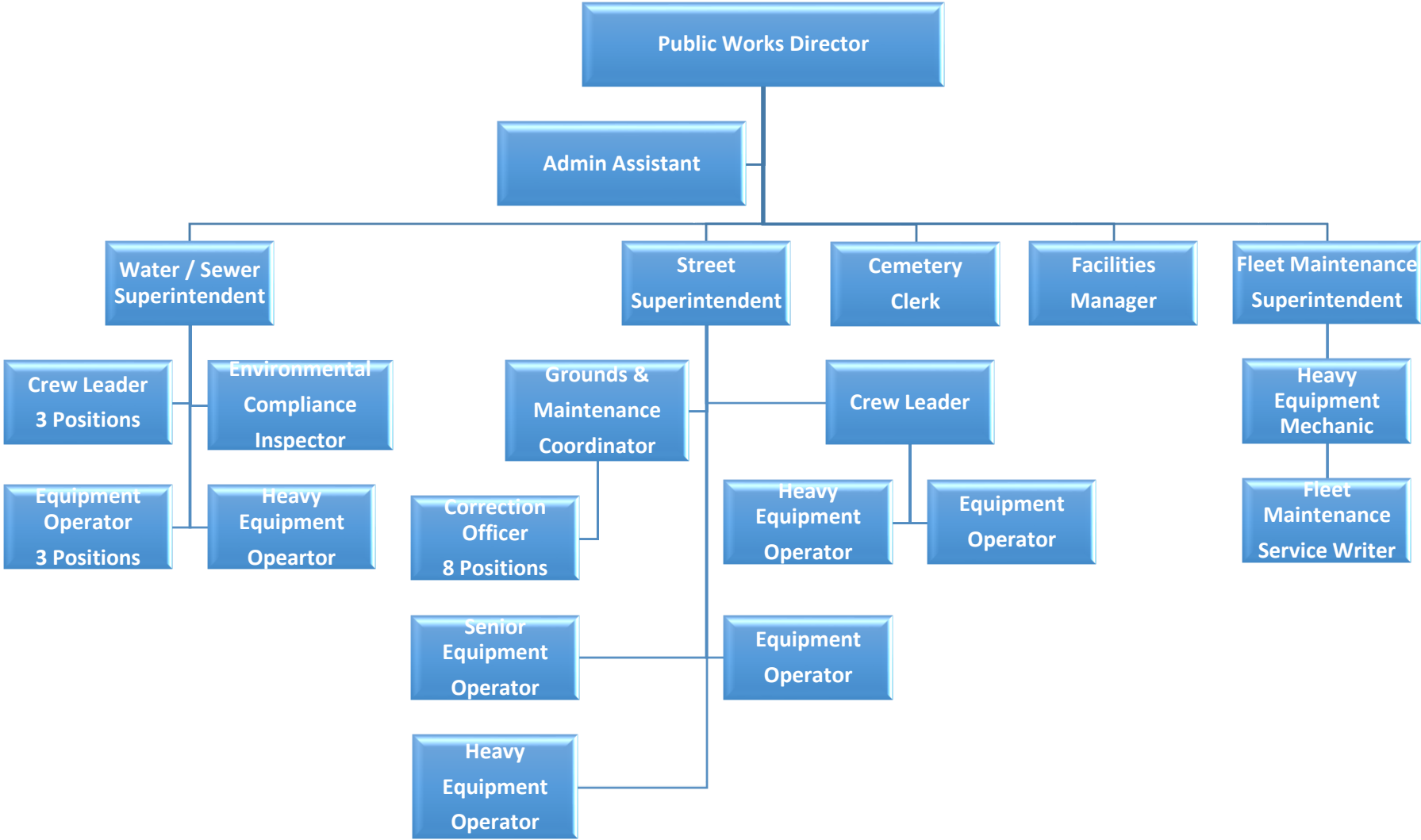
100-32-4800-581200 CAPITAL LEASE PAYMEN'
Requested Amount:

Interest for vehicle requested

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
32 SHOP	<hr/> 368,720

City of Americus Public Works Organization Chart 2024



CITY OF AMERICUS
2024 OPERATING BUDGET

PUBLIC WORKS

MISSION STATEMENT/GENERAL OBJECTIVES

The Public Works Department provides for the management and maintenance of the City's infrastructure, including streets, safe drinking water, sidewalks, parks, cemeteries, rights of way, sewers and storm drains, vehicles and equipment, environmental compliance, and traffic signals for the City of Americus.

GOALS - 2024

	<u>Time Frame</u>
• Improve internal reporting and processes to increase productivity	On-going
• Backflow prevention program	On-going
• Maintain Fats, Oils, and Grease (F.O.G.) program	On-going
• Reduce Inflow/Infiltration	On-going
• Manage and maintain the City's infrastructure to beautify our community and reduce the City's exposure to liability.	On-going
• Develop City wide sidewalk repair and replacement program	On-going
• Improve livability through clean, well maintained, and accessible street, parks, and facilities	On-going
• Implement recommendations of Water Model	On-going
• Develop municipal well replacement program	On-going
• Educate Citizens through newspaper, radio, & television	As needed

Note: Public Works includes the following General Fund Departments: Fleet Maintenance/Shop, Cemetery, Streets, Public works, and Grounds & Maintenance.

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>AMENDED BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
34 PUBLIC WORKS						
100-34-1530-521201 LEGAL EXPENSE	1,140		3,540			
100-34-1565-571000 BUILDING REPAIR & MAINT						
100-34-4100-511000 REGULAR PAY	74,513	121,158	120,174	139,928	139,928	139,928
100-34-4100-511300 OVERTIME PAY	1,720	500	1,724	500	500	500
100-34-4100-512100 GROUP MEDICAL INSURANC	17,661	19,404	19,404	23,077	21,344	21,344
100-34-4100-512101 OPT OUT INSURANCE PLAN						
100-34-4100-512110 GROUP DENTAL INSURANCE	1,184	590	938	590	590	590
100-34-4100-512200 SOCIAL SECURITY PAYMENT	5,096	9,307	8,644	10,705	10,705	10,705
100-34-4100-512400 RETIREMENT SYSTEM	13,164	13,480	10,120	15,854	15,854	15,854
100-34-4100-512700 WORKERS' COMPENSATION	984	1,223	1,086	1,412	1,412	1,412
100-34-4100-518300 PRINCIPAL PAYMENTS		21,320	19,542			
100-34-4100-522000 OTHER OUTSIDE SERVICES	76,766	62,000	46,138	70,000	70,000	70,000
100-34-4100-522201 OFFICE EQUIP-REP AND MAI	36	500		500	500	500
100-34-4100-522202 AUTO & TRUCK-REP & MAIN	602	1,000	4,082	2,000	2,000	2,000
100-34-4100-522203 MACH & EQUIP-REP & MAIN	65	1,000	35	1,000	1,000	1,000
100-34-4100-522206 COMPUTER-REPAIR & MAIN		5,700		5,700	5,700	5,700
100-34-4100-523200 TELEPHONE	18,551	18,000	17,980	19,400	19,400	19,400
100-34-4100-523600 DUES & SUBSCRIPTIONS	360	2,311	573	2,311	2,311	2,311
100-34-4100-523700 TRAINING & MEETINGS	136	5,000	5,241	5,000	5,000	5,000
100-34-4100-523900 UNIFORMS		1,000	327	1,000	1,000	1,000
100-34-4100-531100 OFFICE/COMPUTER SUPPLIE	4,013	3,800	156	3,800	3,800	3,800
100-34-4100-531210 WATER,SEWAGE,GARBAGE	1,100	1,000	3,104	1,000	1,000	1,000
100-34-4100-531225 STORMWATER	448	500	569	1,000	1,000	1,000
100-34-4100-531230 ELECTRICITY	14,231	12,850	18,670	12,850	12,850	12,850
100-34-4100-531270 GASOLINE ALLOCATED	3,810	2,500	6,727	3,500	3,500	3,500

CITY OF AMERICUS
 2024 OPERATING BUDGET - EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
100-34-4100-531700 OTHER SUPPLIES	4,490	5,000	4,687	5,000	5,000	5,000
100-34-4100-541300 BUILDINGS				_____	_____	_____
100-34-4100-542101 OFFICE EQUIPMENT				_____	_____	_____
100-34-4100-542200 TRUCKS & AUTOMOBILES				_____	_____	_____
100-34-4100-551101 DATA CENTER EXPENSE	2,685	1,389	2,867	1,389	1,389	1,389
100-34-4100-581200 CAPITAL LEASE PAYMENTS			<u>1,777</u>	_____	_____	_____
34 PUBLIC WORKS	<u>242,754</u>	<u>310,532</u>	<u>298,106</u>	<u>327,516</u>	<u>325,783</u>	<u>325,783</u>

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
34 PUBLIC WORKS	
100-34-1530-521201 LEGAL EXPENSE Requested Amount: \$0	
100-34-1565-571000 BUILDING REPAIR & MAINT Requested Amount: \$0 Necessary repairs via SPLOST funds once assessment completed.	
100-34-4100-511000 REGULAR PAY Recommended Amount: \$ 139,928 Includes a 5% increase in salaries.	139,928
Personnel Requirements:	
	Current
Administrative Assistant	1
Public Works Director	1
	<hr style="width: 10%; margin: 0 auto;"/> 2
100-34-4100-511300 OVERTIME PAY Requested Amount: \$500	500
100-34-4100-512100 GROUP MEDICAL INSURANCE The requested amount per employee is \$11,538, which was initially projected to reflect a 20% increase over the 2023 rates. Nevertheless, the recommended amount, as provided by the insurance brokers is lower than anticipated with only a 10% increase over the 2023 rate of \$9,702. The recommended amount factoring in employee withholding and the expected Opt Out participation, results in a final rate of \$10,672 per employee for the year 2024.	21,344
100-34-4100-512101 OPT OUT INSURANCE PLAN	
100-34-4100-512110 GROUP DENTAL INSURANCE This amount represents \$295 per employee. The dental and vision plans are in rate guarantee until 1/1/25 - so no change to those rates for 2024.	590

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-34-4100-512200 SOCIAL SECURITY PAYMI This amount is 7.65% of the total salary of the department.	10,705
100-34-4100-512400 RETIREMENT SYSTEM The requested amount is \$15,854. This amount is 11.33% of the total salary of the department. Per GMA contribution rates.	15,854
100-34-4100-512700 WORKERS' COMPENSATIC This amount represents a percentage of the total salaries for the department based on labor classes and 2023 Rates.	1,412
100-34-4100-518300 PRINICPAL PAYMENTS Recommend Amount: \$21,320 This is the capital lease payment to the Payroll Development Authority for the Customer Service Center based off the agreement made on October 1, 2021 that a monthly payment of \$1,776.53 will be paid monthly ending September 1, 2026. This was the prior Customer Service Building	
100-34-4100-522000 OTHER OUTSIDE SERVICE Requested Amount: \$70,000. The requested amount includes UPS/FedEx expenses, Advanced Disposal pickups at the yard, increased Street Sweeper charges at landfill, & other miscellaneous services.	70,000
100-34-4100-522201 OFFICE EQUIP-REP AND M Requested Amount: \$500.00	500
100-34-4100-522202 AUTO & TRUCK-REP & MA Requested Amount: \$2,000.00	2,000
100-34-4100-522203 MACH & EQUIP-REP & MA Requested Amount: \$1,000.00 This is for the radio maintenance contract & other miscellaneous repairs. The reason for the increase starting in 2018 is because repair cost for the radio has risen.	1,000

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-34-4100-522206 COMPUTER-REPAIR & MA Requested Amount: \$5,700 .00</p> <p>HyperWeb (work order program)</p>	5,700
<p>100-34-4100-523200 TELEPHONE Requested Amount: \$19,400</p> <p>The requested amount is for AT&T Wireless Cell Phones, AT&T land lines, & Pineland Internet at Public Works Office.</p>	19,400
<p>100-34-4100-523600 DUES & SUBSCRIPTIONS Requested Amount: \$2,311.00</p> <p style="margin-left: 20px;">\$ 42 GWPCA membership fee \$360 GA Rural Water Assoc. membership fee \$284 SE Storm Water Assoc. \$450 APWA \$100 GWP \$100 GSWCC \$125 GCCMA \$850 Rotary</p> <p style="margin-left: 20px; border-top: 1px solid black;">\$2,311</p>	2,311
<p>100-34-4100-523700 TRAINING & MEETINGS Requested Amount: \$5,000.00</p> <p>To attend various professional Public Works trainings such as GCCMA, APWA, etc.</p>	5,000
<p>100-34-4100-523900 UNIFORMS Requested Amount: \$1,000.00</p>	1,000

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-34-4100-531100 OFFICE/COMPUTER SUPPI Requested Amount: \$3,800.00	3,800
<p>This includes the purchase of copier paper, stationary, pens, paper, printer ink, folders, etc.</p>	
100-34-4100-531210 WATER,SEWAGE,GARBAC Requested Amount: \$1,000.00	1,000
100-34-4100-531225 STORMWATER Requested amount: \$1000.00	1,000
100-34-4100-531230 ELECTRICITY Requested Amount: \$12,850.00	12,850
100-34-4100-531270 GASOLINE ALLOCATED Requested Amount: \$3,500	3,500
100-34-4100-531700 OTHER SUPPLIES Requested Amount: \$5,000.00	5,000
<p>This request covers general supplies for the Public Works office & Train Depot. General Supplies included are paper towels, restroom supplies, cleaning products, etc. This amount also includes \$100 for cleaning supplies for Rees Park Building, as well as unexpected miscellaneous supplies that may arise (ex: Covid-19 expenses).</p>	
100-34-4100-541300 BUILDINGS	
100-34-4100-542101 OFFICE EQUIPMENT Requested Amount \$0 .	
100-34-4100-542200 TRUCKS & AUTOMOBILES Request: Amount:	

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-34-4100-551101 DATA CENTER EXPENSE Requested Amount: \$1,389.00 This is the amount allocated to this department for internet, other computer connections, repairs, & the upgrade of computer equipment.	1,389
100-34-4100-581200 CAPITAL LEASE PAYMEN' Requested Amount: \$	
34 PUBLIC WORKS	<hr/> 325,783

CITY OF AMERICUS
2024 OPERATING BUDGET

GROUNDS & MAINTENANCE DEPARTMENT

MISSION STATEMENT/GENERAL OBJECTIVES (see Public Works)

GOALS – 2024

TIME-FRAME

- Continue cemetery maintenance
- Continue to maintain City's rights of way
- Continue to maintain City's buildings

On-going
On-going
On-going

CITY OF AMERICUS
2024 OPERATING BUDGET EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
36 GROUNDS/MAINTENANCE						
100-36-4340-511000 REGULAR PAY	212,729	264,392	203,226	333,295	333,295	333,295
100-36-4340-511300 OVERTIME PAY	4,949	10,000	2,858	10,000	10,000	10,000
100-36-4340-512100 GROUP MEDICAL INSURANC	70,398	67,914	68,423	92,306	85,376	85,376
100-36-4340-512101 OPT OUT INSURANCE PLAN	3,000	3,000	6,923	3,000	3,000	3,000
100-36-4340-512110 GROUP DENTAL INSURANCE	1,572	2,655	1,499	2,655	2,655	2,655
100-36-4340-512200 SOCIAL SECURITY PAYMENT	15,022	20,991	16,007	25,497	25,497	25,497
100-36-4340-512400 RETIREMENT SYSTEM	36,672	30,403	28,193	37,762	37,762	37,762
100-36-4340-512700 WORKER'S COMPENSATION	12,928	13,856	12,312	17,511	17,511	17,511
100-36-4340-522000 OTHER OUTSIDE SERVICES	9,087	14,200	4,920	18,360	18,000	18,000
100-36-4340-522202 AUTO & TRUCK- REP & MAIN	18,740	15,000	11,850	15,000	15,000	15,000
100-36-4340-522203 MACH & EQUIP-REP & MAIN	1,311	10,000	15,558	12,000	12,000	12,000
100-36-4340-523200 TELEPHONE		420	40	420	420	420
100-36-4340-523700 TRAINING AND MEETINGS		2,000		4,000	3,000	3,000
100-36-4340-523850 CONTRACTED LABOR	6,500	72,500	182,510	127,500	127,500	127,500
100-36-4340-523900 UNIFORMS	3,647	5,000	5,319	5,000	5,000	5,000
100-36-4340-531105 HAND TOOLS	1,123	4,000	1,154	4,000	4,000	4,000
100-36-4340-531210 WATER, SEWAGE & GARBAGE	1,318	2,000	1,553	2,000	2,000	2,000
100-36-4340-531225 STORM WATER	154,278	150,000	128,926	150,000	150,000	150,000
100-36-4340-531230 ELECTRICITY	603	1,000	921	1,000	1,000	1,000
100-36-4340-531270 GASOLINE ALLOCATED	23,653	25,000	23,177	25,000	25,000	25,000
100-36-4340-531700 OTHER SUPPLIES	10,984	10,000	12,351	10,000	10,000	10,000
100-36-4340-542100 MACHINERY & EQUIPMENT	41,317	30,000	360	35,000	35,000	35,000
100-36-4340-542200 TRUCKS AND AUTOMOBILES		30,000		30,000	30,000	30,000
100-36-4340-551000 ALLOCATION OF EXPENSES				_____	_____	_____
100-36-4340-551101 DATA CENTER EXPENSE	26	695	23	_____	_____	_____

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>% REM</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
36 GROUNDS/MAINTENANCE							
100-36-4340-511000 REGULAR PAY	212,729	264,392	203,226	23.13	333,295	333,295	333,295
100-36-4340-511300 OVERTIME PAY	4,949	10,000	2,858	71.42	10,000	10,000	10,000
100-36-4340-512100 GROUP MEDICAL INSURANC	70,398	67,914	68,423	-0.75	92,306	85,376	85,376
100-36-4340-512101 OPT OUT INSURANCE PLAN	3,000	3,000	6,923	-130.78	3,000	3,000	3,000
100-36-4340-512110 GROUP DENTAL INSURANCE	1,572	2,655	1,672	37.03	2,655	2,655	2,655
100-36-4340-512200 SOCIAL SECURITY PAYMENT	15,022	20,991	16,007	23.74	25,497	25,497	25,497
100-36-4340-512400 RETIREMENT SYSTEM	36,672	30,403	28,193	7.27	37,762	37,762	37,762
100-36-4340-512700 WORKER'S COMPENSATION	12,928	13,856	28,041	-102.37	17,511	17,511	17,511
100-36-4340-522000 OTHER OUTSIDE SERVICES	9,567	14,200	4,920	65.35	18,360	18,000	18,000
100-36-4340-522202 AUTO & TRUCK- REP & MAIN	18,740	15,000	12,740	15.06	15,000	15,000	15,000
100-36-4340-522203 MACH & EQUIP-REP & MAIN	1,311	10,000	15,559	-55.59	12,000	12,000	12,000
100-36-4340-523200 TELEPHONE	0	420	40	90.40	420	420	420
100-36-4340-523700 TRAINING AND MEETINGS	0	2,000	0	100.00	4,000	3,000	3,000
100-36-4340-523850 CONTRACTED LABOR	6,500	72,500	191,130	-163.63	127,500	127,500	127,500
100-36-4340-523900 UNIFORMS	3,919	5,000	5,319	-6.38	5,000	5,000	5,000
100-36-4340-531105 HAND TOOLS	1,123	4,000	1,154	71.15	4,000	4,000	4,000
100-36-4340-531210 WATER, SEWAGE & GARBAC	1,318	2,000	1,679	16.07	2,000	2,000	2,000
100-36-4340-531225 STORM WATER	154,282	150,000	154,583	-3.06	150,000	150,000	150,000
100-36-4340-531230 ELECTRICITY	614	1,000	921	7.85	1,000	1,000	1,000
100-36-4340-531270 GASOLINE ALLOCATED	23,653	25,000	27,128	-8.51	25,000	25,000	25,000
100-36-4340-531700 OTHER SUPPLIES	11,481	10,000	12,351	-23.51	10,000	10,000	10,000
100-36-4340-542100 MACHINERY & EQUIPMENT	41,317	30,000	360	98.80	35,000	35,000	35,000
100-36-4340-542200 TRUCKS AND AUTOMOBILES	0	30,000	0	100.00	30,000	30,000	30,000
100-36-4340-551000 ALLOCATION OF EXPENSES	0	0	0	0.00	- 0	- 0	- 0
100-36-4340-551101 DATA CENTER EXPENSE	26	695	28	96.01	- 0	- 0	- 0

CITY OF AMERICUS
 2024 OPERATING BUDGET - EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL</u> <u>2022</u>	<u>BUDGET</u> <u>2023</u>	<u>ACTUAL</u> <u>12/31/2023</u>	<u>% REM</u>	<u>REQUESTED</u> <u>2024</u>	<u>RECOMM</u> <u>2024</u>	<u>APPROVED</u> <u>2024</u>
100-36-4340-581200 CAPITAL LEASE PAYMENTS	0	0	0	0.00	- 0	- 0	- 0
100-36-6240-531112 PLANTS & FLOWERS	170,585	72,500	13,790	80.98	17,500	17,500	17,500
36 GROUNDS/MAINTENANCE	<u>801,707</u>	<u>857,526</u>	<u>797,046</u>	7.05	<u>978,806</u>	<u>970,516</u>	<u>970,516</u>
	<u>801,707</u>	<u>857,526</u>	<u>797,046</u>	7.05	<u>978,806</u>	<u>970,516</u>	<u>970,516</u>

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
36 GROUNDS/MAINTENANCE	
100-36-4340-511000 REGULAR PAY	333,295
Requested Amount: \$ 333,295	
Personnel Requirements:	
	Current
Correctional Officer	8
G&M Coordinator	1
	9
Requested Amount: Includes a 5% increase in salaries.	
100-36-4340-511300 OVERTIME PAY	10,000
Requested Amount: \$10,000	
100-36-4340-512100 GROUP MEDICAL INSURA	85,376
The requested amount per employee is \$11,538, which was initially projected to reflect a 20% increase over the 2023 rates. Nevertheless, the recommended amount, as provided by the insurance brokers is lower than anticipated with only a 10% increase over the 2023 rate of \$9,702. The recommended amount factoring in employee withholding and the expected Opt Out participation, results in a final rate of \$10,672 per employee for the year 2024.	
100-36-4340-512101 OPT OUT INSURANCE PLA	3,000
This amount represents \$3,000 per employee for expected Opt Out participation.	
100-36-4340-512110 GROUP DENTAL INSURAN	2,655
This amount represents \$295 per employee. The dental and vision plans are in rate guarantee until 1/1/25 - so no change to those rates for 2024.	
100-36-4340-512200 SOCIAL SECURITY PAYMI	25,497
This amount is 7.65% of the total salary of the department.	

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-36-4340-512400 RETIREMENT SYSTEM The requested amount is \$37,762</p> <p style="margin-left: 40px;">This amount is 11.33% of the total salary of the department. Per GMA contribution rates.</p>	37,762
<p>100-36-4340-512700 WORKER'S COMPENSATIC This amount represents a percentage of the total salaries for the department based on labor classes and 2023 Rates.</p>	17,511
<p>100-36-4340-522000 OTHER OUTSIDE SERVICE Requested Amount: \$18,360</p> <p style="margin-left: 40px;">\$ 3,360 Porta Potty Rentals (Includes Lenny's Market) \$15,000 Herbicide Treatment</p> <p style="margin-left: 40px;"><u>\$18,360</u></p> <p style="margin-left: 40px;">Recommended Amount: \$18,000</p> <p style="margin-left: 40px;">\$18,000 Herbicide Treatment</p> <p style="margin-left: 40px;"><u>\$18,000</u></p>	18,000
<p>100-36-4340-522202 AUTO & TRUCK- REP & M Requested Amount: \$15,000.00</p> <p style="margin-left: 40px;">The requested amount is for repairs on vans in the G&M Department. We are having to keep our vans longer which means higher maintenance cost.</p>	15,000
<p>100-36-4340-522203 MACH & EQUIP-REP & MA Requested Amount: \$12,000.00</p> <p style="margin-left: 40px;">The request covers maintenance of mowers, weed eaters, edgers, backpack blowers, & radios, as well as an inventory of parts for repairing this equipment. We are having to keep equipment longer which means higher maintenance cost.</p>	12,000

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-36-4340-523200 TELEPHONE Requested Amount: \$420.00 This is the amount needed to cover the alarm monitoring fee (12 months @ \$35) at the Railroad St Mower Shop.	420
100-36-4340-523700 TRAINING AND MEETING: Requested Amount: \$4,000 Annual G&M Certifications Recommended Amount: \$3,000 Annual G&M Certifications	3,000
100-36-4340-523850 CONTRACTED LABOR Requested Amount: \$127,500 Contracted Labor for Grounds Maintenance (ex: lawn maintenance labor services).	127,500
100-36-4340-523900 UNIFORMS Requested Amount: \$5,000.00 The requested amount covers uniforms for 6 - 8 Employees within the G&M Department.	5,000
100-36-4340-531105 HAND TOOLS Requested Amount: \$4,000.00 The request is for hand tools such as rakes, brooms, & shovels for the inmate crews.	4,000
100-36-4340-531210 WATER, SEWAGE & GARB Requested Amount: \$2,000.00 This is for the various sprinkler systems for watering the city-owned landscaped areas. The amount requested is an estimate.	2,000
100-36-4340-531225 STORM WATER Requested Amount: \$150,000.00	150,000

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-36-4340-531230 ELECTRICITY Requested Amount: \$1,000.00	1,000
100-36-4340-531270 GASOLINE ALLOCATED Requested Amount: \$25,000	25,000
This request covers the correctional vans, all grass cutting equipment, & the amount of gas needed to operate.	
100-36-4340-531700 OTHER SUPPLIES Requested Amount: \$10,000.00	10,000
This amount is for safety vests for Correctional Officers. It is also for wasp spray, gloves, trash bags, & safety glasses for inmate crews.	
100-36-4340-542100 MACHINERY & EQUIPME Requested Amount: \$35,000.00	35,000
The requested amount is for the purchase of commercial grade mowers and lawn equipment to maintain City streets & R.O.W.s..	
100-36-4340-542200 TRUCKS AND AUTOMOBIL Requested Amount: \$30,000	30,000
The requested amount is for the replacement of inmate vans at \$15,000 each. 2 Inmate Vans (Carry over from 2022)	
100-36-4340-551000 ALLOCATION OF EXPENSES	0
100-36-4340-551101 DATA CENTER EXPENSE This is the amount allocated to the G&M Department for internet, other computer connections, repair, & upgrade of computer equipment.	0
100-36-4340-581200 CAPITAL LEASE PAYMENT Requested Amount: \$0	0

CITY OF AMERICUS

2024 OPERATING BUDGET - EXPENDITURE DETAIL

FY 2024

AMENDED
APPROVED
BUDGET

ACCOUNT NUMBER/DESCRIPTION

100-36-6240-531112 PLANTS & FLOWERS

17,500

Requested Amount: \$17,500

This amount is for the landscaping & beautification of all entrance ways into the City. It also includes landscaping for City owned buildings & property as well as outsourced, contracted grass cutting.

The requested amount is based on current year to date expenditures.

36 GROUNDS/MAINTENANCE

970,516

970,516

CITY OF AMERICUS
2024 OPERATING BUDGET-REVENUES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
202 DOWNTOWN DEVELOPMENT FUND						
202-00-0000-311102 PROPERTY TAX SURTAX REV	0	0	0	- 0	- 0	- 0
202-00-0000-316101 BUSINESS LICENSE SURTAX	0	0	0	- 0	- 0	- 0
202-00-0000-334110 OTHER GRANTS	0	0	0	- 0	- 0	- 0
202-00-0000-347300 TASTE OF SUMTER REVENUE	0	0	0	- 0	- 0	- 0
202-00-0000-371000 DONATIONS	0	0	0	- 0	- 0	- 0
202-00-0000-381001 TROLLEY FEES	0	0	0	- 0	- 0	- 0
202-00-0000-382000 RENTAL INCOME	0	0	310	- 0	- 0	- 0
202-00-0000-389000 OTHER MISC INCOME	0	0	0	- 0	- 0	- 0
202-00-0000-389003 CARRYOVER OF FUND BALANCE	0	0	0	- 0	- 0	- 0
202-00-0000-389005 CITY ALLOCATION REVENUE	0	0	100	- 0	- 0	- 0
202-00-0000-391000 TRANSFER FROM MAIN STREET	0	0	0	- 0	- 0	- 0
202-00-0000-391200 TRANSFER FROM GENERAL FUND	0	0	5,000	- 0	- 0	- 0
202-00-0000-392100 SALE OF DDA PROPERTY	0	0	40,000	- 0	- 0	- 0
202 DOWNTOWN DEVELOPMENT FUND	<u>0</u>	<u>0</u>	<u>45,410</u>	<u>0</u>	<u>0</u>	<u>0</u>

CITY OF AMERICUS
2024 OPERATING BUDGET- REVENUES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
202 DOWNTOWN DEVELOPMENT FUND	
202-00-0000-311102 PROPERTY TAX SURTAX I Requested Amount \$0	0
202-00-0000-316101 BUSINESS LICENSE SURTAX Requested Amount \$0	0
202-00-0000-334110 OTHER GRANTS Requested Amount \$0	0
202-00-0000-347300 TASTE OF SUMTER REVENUE Requested Amount \$0	0
202-00-0000-371000 DONATIONS Requested Amount \$0	0
202-00-0000-381001 TROLLEY FEES Requested Amount \$0	0
202-00-0000-382000 RENTAL INCOME Requested Amount \$0	0
202-00-0000-389000 OTHER MISC INCOME Requested Amount \$0	0
202-00-0000-389003 CARRYOVER OF FUND BALANCE	0
202-00-0000-389005 CITY ALLOCATION REVENUE	0
202-00-0000-391000 TRANSFER FROM MAIN STREET	0
202-00-0000-391200 TRANSFER FROM GENERAL FUND	0
202-00-0000-392100 SALE OF DDA PROPERTY	0
 202 DOWNTOWN DEVELOPMENT FUND	<hr style="border: 1px solid black;"/>
	0
	<hr style="border: 1px solid black;"/>
	0
	<hr style="border: 3px double black;"/>

CITY OF AMERICUS
2024 OPERATING BUDGET- EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>AMENDED BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
65 DOWNTOWN DEVELOPMENT						
202-65-1530-521201 LEGAL EXPENSES	400	0	620	- 0	- 0	- 0
202-65-7550-511000 REGULAR PAY	2,374	0	0	- 0	- 0	- 0
202-65-7550-511300 OVERTIME PAY	0	0	0	- 0	- 0	- 0
202-65-7550-512100 GROUP MEDICAL INSURANC	0	0	0	- 0	- 0	- 0
202-65-7550-512101 OPT OUT INSURANCE PLAN	0	0	0	- 0	- 0	- 0
202-65-7550-512110 GROUP DENTAL INSURANCE	0	0	0	- 0	- 0	- 0
202-65-7550-512200 SOCIAL SECURITY PAYMENT	432	0	0	- 0	- 0	- 0
202-65-7550-512400 RETIREMENT SYSTEM	0	0	0	- 0	- 0	- 0
202-65-7550-512700 WORKERS COMPENSATION	0	0	0	- 0	- 0	- 0
202-65-7550-521203 AUDIT FEES	0	0	0	- 0	- 0	- 0
202-65-7550-522000 OTHER OUTSIDE SERVICES	27	0	0	- 0	- 0	- 0
202-65-7550-522201 OFFICE EQUIP REP & MAINT	0	0	0	- 0	- 0	- 0
202-65-7550-522202 AUTO & TRUCK REP & MAIN	0	0	0	- 0	- 0	- 0
202-65-7550-522206 COMPUTER REPAIR & MAIN	0	0	0	- 0	- 0	- 0
202-65-7550-523100 INSURANCE EXPENSE	0	0	0	- 0	- 0	- 0
202-65-7550-523200 TELEPHONE	62	0	423	- 0	- 0	- 0
202-65-7550-523201 POSTAGE	0	0	0	- 0	- 0	- 0
202-65-7550-523301 ADVERTISING EXPENSE	0	0	0	- 0	- 0	- 0
202-65-7550-523600 DUES & SUBSCRIPTIONS	0	0	0	- 0	- 0	- 0
202-65-7550-523700 TRAINING & MEETINGS	0	0	285	- 0	- 0	- 0
202-65-7550-523900 UNIFORMS	0	0	0	- 0	- 0	- 0
202-65-7550-523906 TROLLEY EXPENSE	0	0	0	- 0	- 0	- 0
202-65-7550-523908 TASTE OF SUMTER EXPENSE	0	0	0	- 0	- 0	- 0
202-65-7550-531100 OFFICE /COMPUTER SUPPLIE	0	0	0	- 0	- 0	- 0
202-65-7550-531112 FLOWERS & PLANTS	0	0	0	- 0	- 0	- 0

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>AMENDED BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
202-65-7550-531210 WATER,SEWER,& GARBAGE	0	0	0	- 0	- 0	- 0
202-65-7550-531220 NATURAL GAS	0	0	0	- 0	- 0	- 0
202-65-7550-531225 STORM WATER	0	0	0	- 0	- 0	- 0
202-65-7550-531230 ELECTRICITY	0	0	0	- 0	- 0	- 0
202-65-7550-531270 GASOLINE ALLOCATED	0	0	0	- 0	- 0	- 0
202-65-7550-531700 OTHER SUPPLIES	0	0	0	- 0	- 0	- 0
202-65-7550-541461 ACQUISITION	0	0	0	- 0	- 0	- 0
202-65-7550-542900 OTHER CAPITAL EXPENDITU	0	0	0	- 0	- 0	- 0
202-65-7550-551101 DATA CENTER EXPENSE	0	0	0	- 0	- 0	- 0
202-65-7550-573006 PAYMENT TO OTHERS	0	0	0	- 0	- 0	- 0
202-65-7550-581300 PRINCIPAL PAYMENTS	0	0	0	- 0	- 0	- 0
202-65-7550-581302 DEBT SERVICE PAYMENTS	0	0	0	- 0	- 0	- 0
202-65-7550-582300 INTEREST EXPENSE	0	0	0	- 0	- 0	- 0
202-65-7550-611000 TRANSFER TO MAIN ST.	0	0	0	- 0	- 0	- 0
65 DOWNTOWN DEVELOPMENT	<u>3,295</u>	<u>0</u>	<u>1,328</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>3,295</u>	<u>0</u>	<u>1,328</u>	<u>0</u>	<u>0</u>	<u>0</u>

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURES DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
65 DOWNTOWN DEVELOPMENT	
202-65-1530-521201 LEGAL EXPENSES	0
202-65-7550-511000 REGULAR PAY	0
202-65-7550-511300 OVERTIME PAY	0
202-65-7550-512100 GROUP MEDICAL INSURA	0
202-65-7550-512101 OPT OUT INSURANCE PLA	0
202-65-7550-512110 GROUP DENTAL INSURAN	0
202-65-7550-512200 SOCIAL SECURITY PAYMI	0
202-65-7550-512400 RETIREMENT SYSTEM	0
202-65-7550-512700 WORKERS COMPENSATIO	0
202-65-7550-521203 AUDIT FEES	0
202-65-7550-522000 OTHER OUTSIDE SERVICE	0
202-65-7550-522201 OFFICE EQUIP REP & MAI	0
202-65-7550-522202 AUTO & TRUCK REP & MA	0
202-65-7550-522206 COMPUTER REPAIR & MA	0

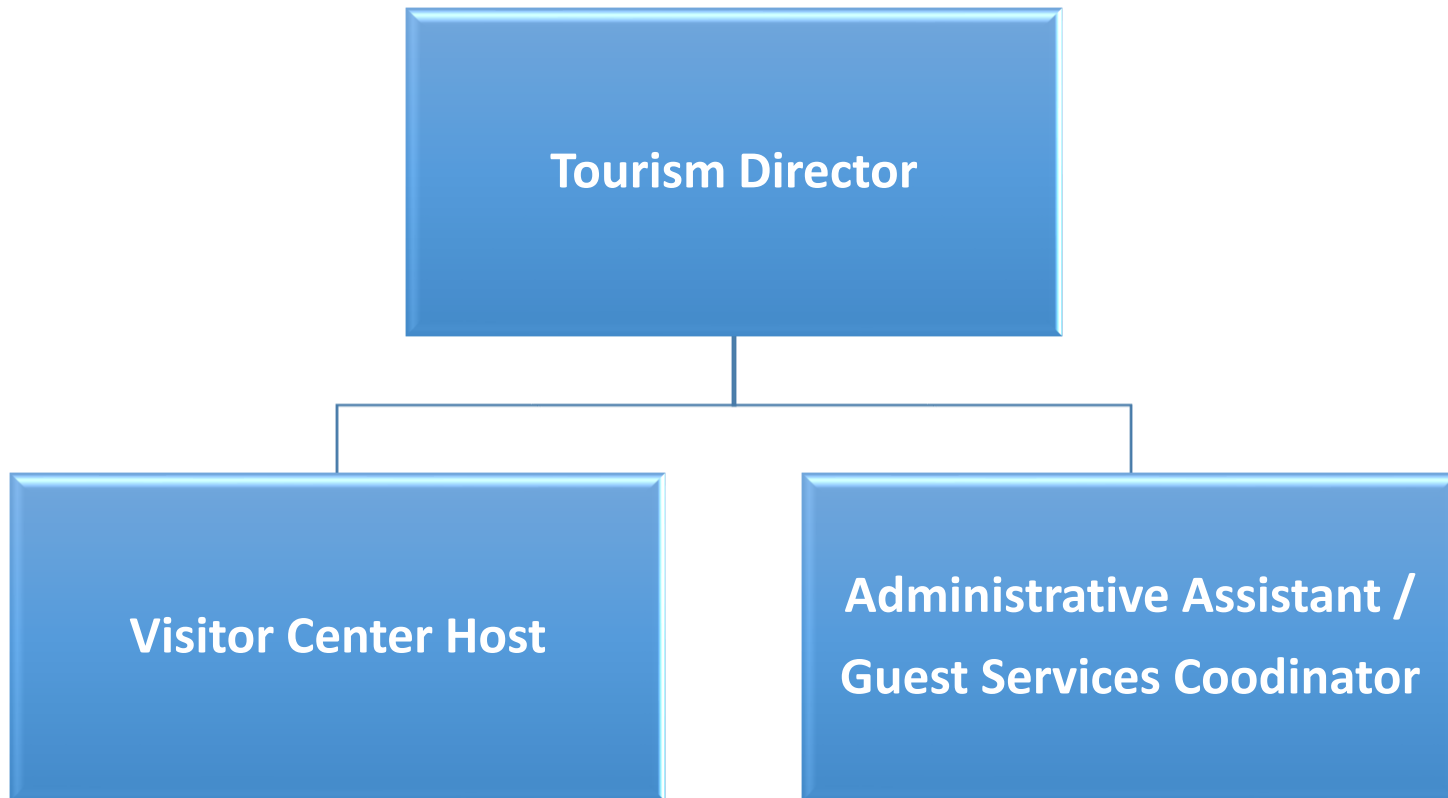
CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURES DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
202-65-7550-523100 INSURANCE EXPENSE	0
202-65-7550-523200 TELEPHONE	0
202-65-7550-523201 POSTAGE	0
202-65-7550-523301 ADVERTISING EXPENSE	0
202-65-7550-523600 DUES & SUBSCRIPTIONS	0
202-65-7550-523700 TRAINING & MEETINGS	0
202-65-7550-523900 UNIFORMS	0
202-65-7550-523906 TROLLEY EXPENSE	0
202-65-7550-523908 TASTE OF SUMTER EXPEN	0
202-65-7550-531100 OFFICE /COMPUTER SUPPL	0
202-65-7550-531112 FLOWERS & PLANTS	0
202-65-7550-531210 WATER,SEWER,& GARBA	0
202-65-7550-531220 NATURAL GAS	0
202-65-7550-531225 STORM WATER	0

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURES DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
202-65-7550-531230 ELECTRICITY	0
202-65-7550-531270 GASOLINE ALLOCATED	0
202-65-7550-531700 OTHER SUPPLIES	0
202-65-7550-541461 ACQUISITION	0
202-65-7550-542900 OTHER CAPITAL EXPENDI	0
202-65-7550-551101 DATA CENTER EXPENSE	0
202-65-7550-573006 PAYMENT TO OTHERS	0
202-65-7550-581300 PRINCIPAL PAYMENTS	0
202-65-7550-581302 DEBT SERVICE PAYMENT	0
202-65-7550-582300 INTEREST EXPENSE	0
202-65-7550-611000 TRANSFER TO MAIN ST.	0
65 DOWNTOWN DEVELOPMENT	0
	<hr/>
	0
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City of Americus Tourism Organization Chart 2024



CITY OF AMERICUS
2024 OPERATING BUDGET

TOURISM COUNCIL

MISSION STATEMENT/GENERAL OBJECTIVES

The Americus Sumter County Tourism Council focuses on effective marketing/advertising efforts through strategically placing promotions in highly visible markets in order to attract tourists to the area.

GOALS – 2024

1. Revamp Welcome Center
 - a. Reason: The Welcome Center should stand as a resource for visitors and citizens in Americus-Sumter County.
 - i. Reorganize & Decorate
 - ii. Create Multi-media waiting room
 - iii. Purchase rebranded materials
2. Promote Homegrown World Renown Brand Americus-Sumter County Tourism
 - a. present new tourism video & photography
 - b. Increase social media
 - c. Statewide ad campaigns
 - d. Buzz marketing events
3. Create Tourism Product
 - a. Create Cemetery, Architecture, & Culinary Tour
 - b. Create African American/Civil Rights Story Tour
 - c. Create Destination Wedding Program

CITY OF AMERICUS
2024 OPERATING BUDGET-REVENUES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
205 TOURISM FUND						
205-00-0000-341903 WELCOME CENTER SALES	6,019	10,000	6,913	12,500	12,500	12,500
205-00-0000-361000 OTHER INTEREST EARNED	9	0	15	- 0	- 0	- 0
205-00-0000-389000 MISCELLANEOUS INCOME	0	2,500	0	2,500	2,500	2,500
205-00-0000-389002 CASH SHORT & OVER	0	0	0	- 0	- 0	- 0
205-00-0000-391000 HOTEL/MOTEL TAX	<u>205,644</u>	<u>230,981</u>	<u>231,081</u>	<u>235,981</u>	<u>235,981</u>	<u>235,981</u>
205 TOURISM FUND	<u>211,672</u>	<u>243,481</u>	<u>238,010</u>	<u>250,981</u>	<u>250,981</u>	<u>250,981</u>

CITY OF AMERICUS
2024 OPERATING BUDGET - REVENUES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
205 TOURISM FUND	
205-00-0000-341903 WELCOME CENTER SALES	12,500
Requested Amount: \$12,500	
<p>This is for the sale of items at the Americus Visitor Center. The plan is to continue to sell branded items, snacks, and other souvenirs as needed. The revenue is expected to increase based on additional activities at the visitor center.</p>	
205-00-0000-361000 OTHER INTEREST EARNINGS	0
205-00-0000-389000 MISCELLANEOUS INCOME	2,500
Requested Amount: \$2,500	
<p>Potential grant amount from the Regional Visitor Information Center Grant Program. Funds traditionally are being held available for RVICs to apply for. Pending State budget approval, this is a possibility for the Americus Visitor Center.</p>	
205-00-0000-389002 CASH SHORT & OVER	0
Requested Amount: \$0	

CITY OF AMERICUS
2024 OPERATING BUDGET - REVENUES

ACCOUNT NUMBER/DESCRIPTION

APPROVED
BUDGET

205-00-0000-391000 HOTEL/MOTEL TAX

235,981

The following is a recap of recent allocations.

2014	\$148,309	(1.9%)	
2015	\$139,894	(17.4%)	
2016	\$139,894	0%	
2017	\$177,619	26.9%	
2018	\$192,206	26.9%	
2019	\$201,758	(17.7%)	
2020	\$200,096	(0.99%)	
2021	\$192,538	(0.96%)	
2022	\$205,644	6.80%	projected
2023	\$231,566	13.0%	requested
2023	\$230,981	13.0%	recommended
2024	\$250,981	16.0%	recommended

Recommended Amount: 405,000

\$235,981	Tourism Fund
\$100,000	Rylander Theater Operating expenses (same as prior years)
\$ 0	DDA Marketing
\$ 0	Transportation for Train
\$ 54,019	General Fund
<u>390,000</u>	

Increased due to three year average of Hotel/Motel revenue.

205 TOURISM FUND

250,981

250,981

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>AMENDED BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
17 TOURISM						
205-17-7540-511000 REGULAR PAY	107,761	103,282	108,857	120,665	120,665	120,665
205-17-7540-511300 OVERTIME PAY	2,079	1,500	4,073	1,500	1,500	1,500
205-17-7540-512100 GROUP MEDICAL INSURANC	17,557	19,404	19,404	23,077	20,000	20,000
205-17-7540-512101 OPT OUT INSURANCE PLAN	0	0	0	- 0	- 0	- 0
205-17-7540-512110 GROUP DENTAL INSURANCE	1,005	590	838	590	590	590
205-17-7540-512200 SOCIAL SECURITY PAYMENT	7,402	8,016	8,226	8,200	8,200	8,200
205-17-7540-512400 RETIREMENT SYSTEM	13,944	6,910	10,717	8,675	8,675	8,675
205-17-7540-512700 WORKERS COMPENSATION	234	307	272	379	379	379
205-17-7540-522000 OTHER OUTSIDE SERVICES	0	0	250	- 0	- 0	- 0
205-17-7540-522201 OFFICE EQUIP-REP AND MAI	0	500	0	500	500	500
205-17-7540-522206 COMPUTER-REP AND MAINT	0	200	0	200	200	200
205-17-7540-523100 INSURANCE EXPENSE	0	1,260	1,225	1,260	1,260	1,260
205-17-7540-523200 TELEPHONE	794	900	625	900	900	900
205-17-7540-523201 POSTAGE	336	750	0	750	750	750
205-17-7540-523301 MARKETING & PROMOTION	53,894	62,000	68,487	67,000	52,500	52,500
205-17-7540-523600 DUES AND SUBSCRIPTIONS	2,852	4,037	3,947	4,037	4,037	4,037
205-17-7540-523700 TRAINING AND MEETINGS	9,944	12,000	17,259	12,000	11,000	11,000
205-17-7540-523905 MERCHANT FEES	240	450	240	450	450	450
205-17-7540-531100 OFFICE/COMPUTER SUPPLIE	2,161	2,000	1,955	2,000	2,000	2,000
205-17-7540-531230 ELECTRICITY	2,078	0	3,441	- 0	- 0	- 0
205-17-7540-531500 VISITOR CENTER PURCHASE	10,533	17,000	17,061	17,000	15,000	15,000
205-17-7540-531700 OTHER SUPPLIES	0	0	0	- 0	- 0	- 0
205-17-7540-542101 OFFICE EQUIPMENT	243	300	197	300	300	300
205-17-7540-542400 COMPUTER EQUIPMENT	170	500	120	500	500	500
205-17-7540-551101 DATA CENTER EXPENSE	50	1,575	48	1,575	1,575	1,575

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	ACTUAL <u>2022</u>	AMENDED BUDGET <u>2023</u>	ACTUAL <u>12/31/2023</u>	REQUESTED <u>2024</u>	RECOMM <u>2024</u>	APPROVED <u>2024</u>
17 TOURISM	233,277	243,481	267,241	271,558	250,981	250,981
	<u>233,277</u>	<u>243,481</u>	<u>267,241</u>	<u>271,558</u>	<u>250,981</u>	<u>250,981</u>

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
17 TOURISM	
205-17-7540-511000 REGULAR PAY	120,665
Requested Amount: \$ 120,665	
Personnel Requirements:	
	Current
Tourism Director	1
Administrative Assistant II(part-time)	1
Welcome Center Host (part-time)	1
	3
Requested Amount: Includes a 5% increase in salaries.	
205-17-7540-511300 OVERTIME PAY	1,500
Requested Amount: \$1,500	
205-17-7540-512100 GROUP MEDICAL INSURA	20,000
The requested amount per employee is \$11,538, which was initially projected to reflect a 20% increase over the 2023 rates. Nevertheless, the recommended amount, as provided by the insurance brokers is lower than anticipated with only a 10% increase over the 2023 rate of \$9,702. The recommended amount factoring in employee withholding and the expected Opt Out participation, results in a final rate of \$10,672 per employee for the year 2024.	
205-17-7540-512101 OPT OUT INSURANCE PLA	0
205-17-7540-512110 GROUP DENTAL INSURAN	590
This amount represents \$295 per employee. The dental and vision plans are in rate guarantee until 1/1/25 - so no change to those rates for 2024.	
205-17-7540-512200 SOCIAL SECURITY PAYMI	8,200
7This amount is 7.65% of the total salary of the department	
205-17-7540-512400 RETIREMENT SYSTEM	8,675
The requested amount is \$8,675	
This amount is 11.33% of the total salary of the department. Per GMA contribution rates.	

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
205-17-7540-512700 WORKERS COMPENSATIO This amount represents a percentage of the total salaries for the department based on labor classes and 2022 Rates.	379
205-17-7540-522000 OTHER OUTSIDE SERVICE	0
205-17-7540-522201 OFFICE EQUIP-REP AND M Requested Amount: \$500 This is for maintance or purchase of copy machines supplies.	500
205-17-7540-522206 COMPUTER-REP AND MAI Request Amount: \$200 Potential computer maintenance	200
205-17-7540-523100 INSURANCE EXPENSE Requested Amount: \$1,260. This is the Tourism allocation for property and liability insurance this is an estimated increase of 20% of the 2023 premiums.	1,260
205-17-7540-523200 TELEPHONE Requested Amount: \$900	900
205-17-7540-523201 POSTAGE Requested Amount: \$750 Postage needed to ship brochures, etc.	750

CITY OF AMERICUS
2024 OPERATING BUDGET- EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
205-17-7540-523301 MARKETING & PROMOTION	52,500
Requested Amount: \$67,000	
Recommended Amount: \$52,500	
Marketing & Promotions is broken down as follows:	
Advertising: \$25,000	
-Print:	
Southbound: we are taking this publication quarterly starting with the April 2023 issue. \$3000 full page April July October TTL: \$9000	
Atlanta Magazine: NEW Travel Georgia special section-quarterly \$1168 quarter page March May September November-NO CHARGE WITH PACKAGE PURCHASE TTL:\$3504	
Savor Georgia: Our NEW annual statewide culinary guide featuring destination restaurants, wineries, distilleries, breweries, Top dishes, food and drink festivals and more. February Half page TTL: \$2996	
Digital:	
Atlanta Magazine digital strategies: Sponsored Content Package: This package includes an article written by the client that will be emailed to our opt-in in audience, promoted on our website and on social media channels and live in perpetuity on our website for readers to enjoy in the future. Timing is up to the client, but this strategy is good for kicking off festival season, promotion of seasonal activities or a series of events. TTL: \$3000	
Atlanta Magazine Travel-e-newsletter	271

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

APPROVED
BUDGET

ACCOUNT NUMBER/DESCRIPTION

Listing and image
3 issues at no charge-with purchase of total package \$750 value

Compass Digital Strategies:
Geofencing: focus on food and drink related festivals in Atlanta or any geographic area and serve ads for related events in Americus
30 day campaign
TTL: \$2000

Google Display: Serve ads to internet users based on your provided profile of demographic and habits of users.
\$1500 per month x 3 months
TTL: \$4500

Grand Total \$25,000.00

Brochure Distribution & Reprint - \$7,500

Photography - \$10,000
Graphics - \$5000
Georgia on My Mind Days - \$5,000 (travel throughout state to market Americus. Includes travel, hotel, and meals. There are 11 different visitor centers spread throughout Americus.

Media Relations/Public Relations - with LRC & CO.
- brings international and national writers to Americus
\$10,000
\$5,000 - Travel writer expenses (Hotel Stay, dining, etc. 4 visits , 6 writers, 2 nights per visit plus food. (Required with contract.)

Grand Total - \$52,500

* Brochures allocated to ARPA funds. (14,285)

CITY OF AMERICUS
2024 OPERATING BUDGET- EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>205-17-7540-523600 DUES AND SUBSCRIPTION</p> <p style="padding-left: 20px;">Requested Amount: \$4,037</p> <p style="padding-left: 40px;">\$ 552 - GACVB</p> <p style="padding-left: 40px;">\$ 55 - Secretary of State</p> <p style="padding-left: 40px;">\$1,300 - Rotary</p> <p style="padding-left: 40px;">\$ 450 - South Eastern Tourism Society</p> <p style="padding-left: 40px;">\$1,000 - Americus Remembrance Movement</p> <p style="padding-left: 40px;">\$ 500 - Americus Arts Council</p> <p style="padding-left: 40px;">\$ 180 - South East Festival and Event Association</p> <p style="padding-left: 40px; border-top: 1px solid black;">\$4,037</p>	<p>4,037</p>
<p>205-17-7540-523700 TRAINING AND MEETING:</p> <p style="padding-left: 20px;">Requested Amount: \$12,000</p> <p style="padding-left: 40px;">\$3,500 - SFEA (Southeast Festivals & Event Conference)</p> <p style="padding-left: 40px;">\$3,000 - Georgia Gov Tourism Conference</p> <p style="padding-left: 40px;">\$2,000 - Southeast Tourism Society Marketing Conference (Keeps credentials.)</p> <p style="padding-left: 40px;">\$3,500 - GACVB Conference</p> <p style="padding-left: 40px;">\$2,000 - Tourism Retreats</p> <p style="padding-left: 40px;">\$ 300 - ZOOM/Canva, etc.</p> <p style="padding-left: 40px;">\$1,200 - Additional Edu opportunities</p> <p style="padding-left: 40px; border-top: 1px solid black;">\$12,000</p> <p style="padding-left: 20px;">Recommended Amount: 11,000</p> <p style="padding-left: 40px;">\$3,500 - SFEA (Southeast Festivals & Event Conference)</p> <p style="padding-left: 40px;">\$3,000 - Georgia Gov Tourism Conference</p> <p style="padding-left: 40px;">\$2,000 - Southeast Tourism Society Marketing Conference (Keeps credentials.)</p> <p style="padding-left: 40px;">\$3,500 - GACVB Conference</p> <p style="padding-left: 40px;">\$2,000 - Tourism Retreats</p> <p style="padding-left: 40px;">\$ 300 - ZOOM/Canva, etc.</p> <p style="padding-left: 40px;">\$ 200 - Additional Edu opportunities</p> <p style="padding-left: 40px; border-top: 1px solid black;">\$11,000</p>	<p>11,000</p>

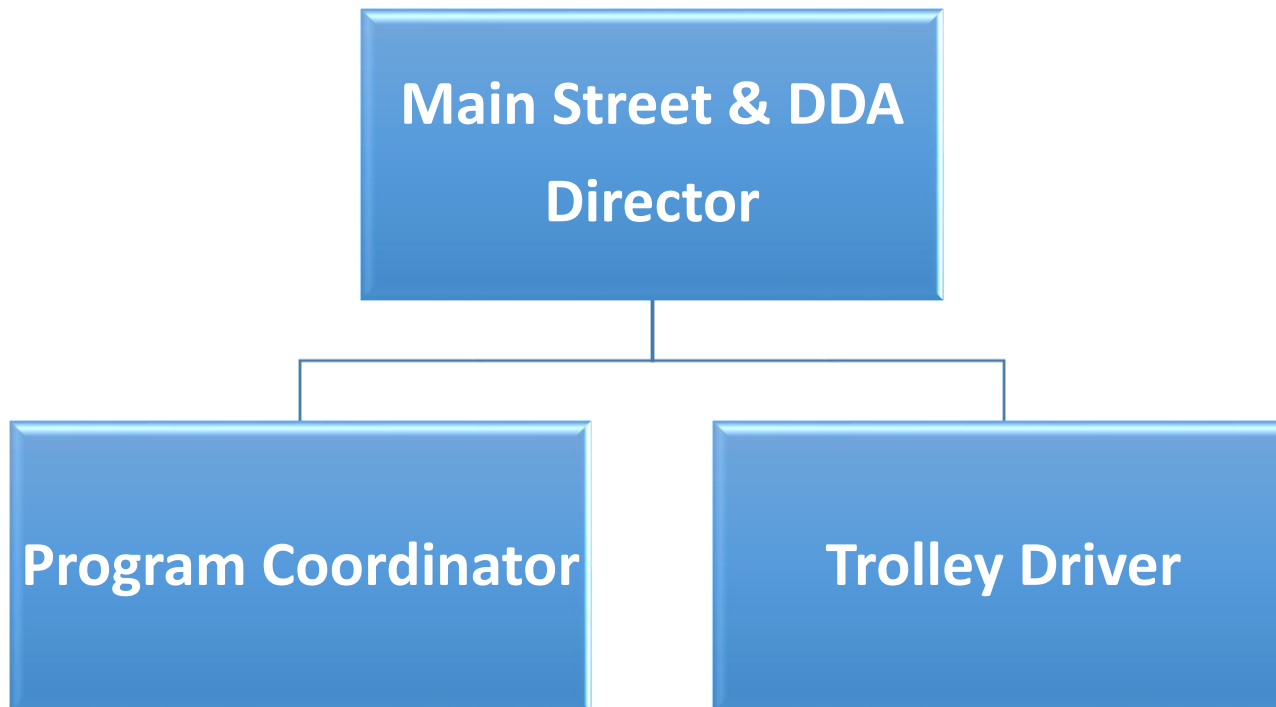
CITY OF AMERICUS
2024 OPERATING DETAIL- EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
205-17-7540-523905 MERCHANT FEES Requested Amount: \$450 Related to merchant credit card purchaes	450
205-17-7540-531100 OFFICE/COMPUTER SUPPI Requested Amount: \$2,000 All needed office supplies - Ink, paper, pens, etc.	2,000
205-17-7540-531230 ELECTRICITY	0
205-17-7540-531500 VISITOR CENTER PURCHA Requested Amount: \$17,000 \$ 7,000 - Gift items to sell in shop \$10,000 - Program materials, decor, food, and talent for events held at Visitor Center. (Includes First Fridays, Holidays, and train days. <u> </u> \$17,000 Recommended Amount: \$15,000 \$ 5,000 - Gift items to sell in shop \$10,000 - Program materials, decor, food, and talent for events held at Visitor Center. (Includes First Fridays, Holidays, and train days. <u> </u> \$15,000	15,000
205-17-7540-531700 OTHER SUPPLIES	0
205-17-7540-542101 OFFICE EQUIPMENT Requested Amount: \$300 Update software	300
205-17-7540-542400 COMPUTER EQUIPMENT Requested Amount: \$500 New software for publishing, etc.	500

CITY OF AMERICUS
2024 OPERATING BUDGET- EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
205-17-7540-551101 DATA CENTER EXPENSE This is the amount allocated to this department for internet, other computer connections, repair, & upgrade of computer equipment.	1,575
17 TOURISM	250,981
	250,981

**City of Americus
Main Street & Downtown Development Authority
Organization Chart
2024**



CITY OF AMERICUS
2024 OPERATING BUDGET

MAIN STREET & DOWNTOWN DEVELOPMENT AUTHORITY

MISSION STATEMENT/GENERAL OBJECTIVES

The mission of the Americus Downtown Development Authority & Main Street is to promote the economic development and encourage the historic preservation of the Americus Central Business District.

GOALS - 2024

1. Develop a Downtown 5 Year Plan for implementation of results from the Georgia Renaissance Strategic Plan.
2. Explore design changes to slow traffic and create a more pedestrian-friendly environment in the Central Business Improvement District.
3. Create an Annual Reunion/Homecoming Weekend to entice people that no longer live in Americus to come back that weekend to visit.
4. Empty Building Events: Host empty building events downtown to show off the investment potential of vacant properties.
5. Strengthen partnerships with City of Americus Code Enforcement and the Police Department by identifying needs and implementing plan of action regarding bicycle patrols, building appearances, and overall safety of our citizens.
6. Promote and educate downtown amenities, such as downtown living, shopping, events, to GSW and SGTC students and faculty, through orientation, storm days, etc. Encourage downtown businesses to participate in these promotions, creating revenue.
7. Enhance the overall appearance of Downtown Americus by planting flowers on city properties such as Rylander Park and all flowering beds throughout the downtown district. Partner with local garden clubs for the plantings.

CITY OF AMERICUS
2024 OPERATING BUDGET

8. Continue to build partnerships and strengthen stakeholders for events and real estate development.
9. Continue working closely with Payroll Development Authority, Chamber of Commerce, and CED Director with the City of Americus to develop a more aggressive plan to recruit new business to downtown Americus.
10. Review zoning ordinances and codes and partner with the Community Development Department of the City of Americus to create an entertainment zone adjacent to the Downtown Central Business Improvement District.

CITY OF AMERICUS
2024 OPERATING BUDGET- REVENUES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
270 MAIN STREET						
270-00-0000-311102 PROPERTY TAX SURTAX REV	15,968	16,460	15,986	16,460	16,460	16,460
270-00-0000-316101 BUSINESS LICENSE SURTAX	9,922	8,950	11,694	8,950	8,950	8,950
270-00-0000-334110 OTHER GRANTS	0	0	0	- 0	- 0	- 0
270-00-0000-361000 OTHER INTEREST EARNED	296	0	488	- 0	- 0	- 0
270-00-0000-371000 DONATIONS	0	0	0	- 0	- 0	- 0
270-00-0000-381001 TROLLEY FEES	12,340	8,000	9,775	8,000	12,000	12,000
270-00-0000-382000 RENTAL INCOME	0	0	0	- 0	- 0	- 0
270-00-0000-389000 OTHER MISC INCOME	2,115	1,500	6,190	3,000	3,000	3,000
270-00-0000-389003 CARRYOVER OF FUND BALA	0	0	0	- 0	- 0	- 0
270-00-0000-389005 CITY ALLOCATION REVENUE	245,563	299,167	299,167	337,704	337,704	337,704
270-00-0000-391000 TRANSFER FROM DDA	0	0	0	- 0	- 0	- 0
270-00-0000-391200 TRANSFER FROM GENERAL FUND	0	0	0	- 0	- 0	- 0
270 MAIN STREET	<u>286,203</u>	<u>334,077</u>	<u>343,300</u>	<u>374,114</u>	<u>378,114</u>	<u>378,114</u>

CITY OF AMERICUS
2024 OPERATING BUDGET-REVENUES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
270 MAIN STREET	
270-00-0000-311102 PROPERTY TAX SURTAX I Requested Amount: \$16,460	16,460
270-00-0000-316101 BUSINESS LICENSE SURTAX Requested Amount: \$8,950	8,950
270-00-0000-334110 OTHER GRANTS Requested Amount \$0	0
270-00-0000-361000 OTHER INTEREST EARNINGS	0
270-00-0000-371000 DONATIONS Requested Amount \$0	0
270-00-0000-381001 TROLLEY FEES Requested Amount: \$8,000 Recommended: \$ 12,000 Increased due to New Trolley and increase in bookings for weddings, birthday parties etc.	12,000
270-00-0000-382000 RENTAL INCOME Requested Amount \$0	0
270-00-0000-389000 OTHER MISC INCOME Requested Amount: \$3,000	3,000
270-00-0000-389003 CARRYOVER OF FUND BALANCE Requested Amount \$0	0

CITY OF AMERICUS
2024 OPERATING BUDGET -REVENUES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
270-00-0000-389005 CITY ALLOCATION REVENUE	337,704
The following is a recap of recent allocations.	
2014 \$ 88,067 (7.42%)	
2015 \$144,028 38.9%	
2015 \$ 88,067 (38.9%)	
2016 \$ 88,067 0%	
2017 \$202,459 229.9%	
2018 \$202,810 0.2%	
2019 \$222,725 (12.7%)	
2020 \$257,720 15.71%	
2021 \$292,172 13.37%	
2021 \$261,794 (10.40%)	
2022 \$245,563 (6.20)	
2023 \$299,167 22.0% recommended	
2024 \$337,704 12.89% requested	
Requested Amount: \$337,704	
\$ 16,460 CBID levy (estimate)	
\$ 8,950 CBID surtax	
\$ 337,704 General Fund	
<u>\$363,114</u>	
Amount allocated to Main Street to balance budget.	
270-00-0000-391000 TRANSFER FROM DDA	0
270-00-0000-391200 TRANSFER FROM GENERAL FUND	0
Requested Amount \$0	
270 MAIN STREET	378,114
	378,114

CITY OF AMERICUS
2024 OPERATING BUDGET- EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
83 MAIN STREET						
270-83-1530-521201 LEGAL EXPENSES	260	500	0	500	500	500
270-83-7551-511000 REGULAR PAY	97,814	123,532	118,209	139,847	139,847	139,847
270-83-7551-511300 OVERTIME PAY	645	2,500	6,598	2,500	2,500	2,500
270-83-7551-512100 GROUP MEDICAL INSURANC	17,557	19,404	19,404	34,615	21,254	21,254
270-83-7551-512101 OPT OUT INSURANCE PLAN	0	0	0	- 0	- 0	- 0
270-83-7551-512110 GROUP DENTAL INSURANCE	704	590	414	590	590	590
270-83-7551-512200 SOCIAL SECURITY PAYMENT	7,250	9,641	9,300	10,000	10,000	10,000
270-83-7551-512400 RETIREMENT SYSTEM	15,636	11,660	12,023	12,500	12,500	12,500
270-83-7551-512700 WORKERS COMPENSATION	1,046	1,328	1,180	1,535	1,535	1,535
270-83-7551-521203 AUDIT FEES	0	0	0	- 0	- 0	- 0
270-83-7551-522000 OTHER OUTSIDE SERVICES	18,312	30,000	37,901	30,000	30,000	30,000
270-83-7551-522201 OFFICE EQUIP-REP & MAINT	1,306	1,200	949	1,200	1,200	1,200
270-83-7551-522202 AUTO & TRUCK REP & MAIN	975	3,000	631	3,000	3,000	3,000
270-83-7551-522206 COMPUTER REPAIR & MAINT	257	500	0	500	500	500
270-83-7551-523100 INSURANCE EXPENSE	5,293	5,072	8,876	6,086	6,086	6,086
270-83-7551-523200 TELEPHONE	2,152	2,700	2,042	2,700	2,700	2,700
270-83-7551-523201 POSTAGE	-397	350	0	1,500	1,500	1,500
270-83-7551-523301 ADVERTISING EXPENSE	33,345	18,000	33,035	20,000	20,000	20,000
270-83-7551-523600 DUES & SUBSCRIPTIONS	3,793	4,360	3,046	4,612	4,612	4,612
270-83-7551-523700 TRAINING & MEETINGS	17,388	16,950	28,739	24,000	24,000	24,000
270-83-7551-523900 UNIFORMS	0	1,000	0	1,000	1,000	1,000
270-83-7551-523906 TROLLEY EXPENSES	412	1,000	0	12,000	12,000	12,000
270-83-7551-531100 OFFICE /COMPUTER SUPPLIE	6,679	3,500	2,512	3,500	3,500	3,500
270-83-7551-531112 FLOWERS & PLANTS	5,206	7,000	6,500	7,000	7,000	7,000
270-83-7551-531210 WATER,SEWER,&GARBAGE	65	200	57	200	200	200

CITY OF AMERICUS
2024 OPERATING BUDGET- EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
270-83-7551-531225 STORM WATER	869	1,200	766	1,200	1,200	1,200
270-83-7551-531230 ELECTRICITY	2,874	3,000	3,273	3,000	3,000	3,000
270-83-7551-531270 GASOLINE ALLOCATED	1,653	1,500	1,475	1,500	1,500	1,500
270-83-7551-531700 OTHER SUPPLIES	26,493	18,000	30,637	20,000	20,000	20,000
270-83-7551-542900 OTHER CAPITAL EXPENDITU	40,219	45,000	27,320	45,000	45,000	45,000
270-83-7551-551101 DATA CENTER EXPENSE	2,936	1,390	3,102	1,390	1,390	1,390
270-83-7551-573001 BANK CHARGES	0	0	0	- 0	- 0	- 0
270-83-7551-611000 TRANSFER TO DDA	0	0	0	- 0	- 0	- 0
83 MAIN STREET	<u>310,742</u>	<u>334,077</u>	<u>357,991</u>	<u>391,475</u>	<u>378,114</u>	<u>378,114</u>
	<u>310,742</u>	<u>334,077</u>	<u>357,991</u>	<u>391,475</u>	<u>378,114</u>	<u>378,114</u>

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURES DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
83 MAIN STREET	
270-83-1530-521201 LEGAL EXPENSES	500
Requested Amount: \$500	
270-83-7551-511000 REGULAR PAY	139,847
Requested Amount: \$ 139,847	
Personnel Requirements:	
	Current
Main Street Director	1
Program Coordinator	1
Admin Assistant 2-3 (part-time)	1
	3
Requested Amount: Includes a 5% increase in salaries.	
*Trolley Driver is a contract worker salary is budgeted under Trolley Expense.	
270-83-7551-511300 OVERTIME PAY	2,500
Requested Amount: \$2,500	
Overtime for Program Coordinator at events and additional work related needs after work hours and on weekends.	
270-83-7551-512100 GROUP MEDICAL INSURA	21,254
The requested amount per employee is \$11,538, which was initially projected to reflect a 20% increase over the 2023 rates. Nevertheless, the recommended amount, as provided by the insurance brokers is lower than anticipated with only a 10% increase over the 2023 rate of \$9,702. The recommended amount factoring in employee withholding and the expected Opt Out participation, results in a final rate of \$10,672 per employee for the year 2024.	
270-83-7551-512101 OPT OUT INSURANCE PLA	0

CITY OF AMERICUS
2024- OPERATING BUDGET- EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
270-83-7551-512110 GROUP DENTAL INSURAN This amount represents \$295 per employee. The dental and vision plans are in rate guarantee until 1/1/25 - so no change to those rates for 2024.	590
270-83-7551-512200 SOCIAL SECURITY PAYMI This amount is 7.65% of the total salary of the department.	10,000
270-83-7551-512400 RETIREMENT SYSTEM Requested Amount: \$ 12,500 This amount is 11.33% of the total salary of the department. Per GMA contribution rates.	12,500
270-83-7551-512700 WORKERS COMPENSATIO This amount represents a percentage of the total salaries for the department based on labor classes and 2022 Rates.	1,535
270-83-7551-521203 AUDIT FEES	0
270-83-7551-522000 OTHER OUTSIDE SERVICE Requested Amount: \$30,000 \$ 5,000 Street Light Repair/Maintenance \$ 20,000 Downtown Beautification/Maintenance/Landscaping \$ 5,000 Miscellaneous Main Street Services and Printing \$ 30,000	30,000
270-83-7551-522201 OFFICE EQUIP-REP & MAI Requested Amount: \$1,200 Printer/Copier Monthly Cost	1,200
270-83-7551-522202 AUTO & TRUCK REP & MA Requested Amount: \$3,000 Maintenance of City Vehicle and Trolley	3,000
270-83-7551-522206 COMPUTER REPAIR & MA	500

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
270-83-7551-523100 INSURANCE EXPENSE	6,086
Requested Amount: \$6,086	
To cover Main Street's allocation for property and liability insurance, BMI insurance, ASCAP insurance, D&O and Volunteer Insurance expences.The estimated increase of 20% of the 2023 premiums.	
270-83-7551-523200 TELEPHONE	2,700
Requested Amount: \$2,700	
\$ 1,200 City Cellphone for Main Street Director and Program Coordinator	
\$ 587 Municipal Bldg Telephone Expenses	
\$ 913 Mediacom Expense (Internet)	
270-83-7551-523201 POSTAGE	1,500
Requested Amount: \$1,500	
Every Door Direct Mail for residents and businesses in Americus.	
270-83-7551-523301 ADVERTISING EXPENSE	20,000
Requested Amount: \$20,000	
Magazine Share Page Ads for businesses, Co-Op Commercials, Newspaper, Radio, Social Media, Signage and Promotion for events and programs, etc.	
270-83-7551-523600 DUES & SUBSCRIPTIONS	4,612
Requested Amount: \$4,612	
\$ 25 National Trust for Historic Preservation	
\$ 100 Georgia Grown Membership	
\$ 350 National Main Street Center	
\$ 500 Georgia Downtown Association	
\$ 1,020 Americus Rotary Club	
\$ 325 Pandora Subscription (Downtown Speaker System)	
\$ 1,200 EZ Texting (text communication)	
\$ 300 Zoom Meetings Subscription	
\$ 120 Adobe	
\$ 120 Dropbox	
\$ 552 Georgia Convention & Visitors Bureau	
\$ 4,612	

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>270-83-7551-523700 TRAINING & MEETINGS</p> <p style="padding-left: 20px;">Requested Amount: \$24,000</p> <p style="padding-left: 20px;">\$ 6,000 National Main Street Conference Expenses (2 staff)</p> <p style="padding-left: 20px;">\$ 4,000 Georgia Downtown Association Conference Expenses (2 staff)</p> <p style="padding-left: 20px;">\$ 3,000 Annual Main Street Board Retreat</p> <p style="padding-left: 20px;">\$ 1,000 Board Member Training</p> <p style="padding-left: 20px;">\$ 2,000 Business Education/Training Series</p> <p style="padding-left: 20px;">\$ 2,500 STS Marketing College (Qaijuan: Year 3 of 3)</p> <p style="padding-left: 20px;">\$ 2,500 STS Marketing College (Jennifer: Year 2 of 3)</p> <p style="padding-left: 20px;">\$ 3,000 Georgia Main Street Trainings/Travel</p> <p style="padding-left: 20px; border-top: 1px solid black;">\$24,000</p>	<p>24,000</p>
<p>270-83-7551-523900 UNIFORMS</p> <p style="padding-left: 20px;">Requested Amount: \$1,000</p> <p style="padding-left: 20px;">Main Street branded professional attire</p>	<p>1,000</p>
<p>270-83-7551-523906 TROLLEY EXPENSES</p> <p style="padding-left: 20px;">Requested Amount: \$12,000</p> <p style="padding-left: 20px;">*For Contracted services of Trolley Driver. (Clyde Tullis)</p> <p style="padding-left: 20px;">*Trolley maintenance and additional driver(s) when needed.</p>	<p>12,000</p>
<p>270-83-7551-531100 OFFICE /COMPUTER SUPP.</p> <p style="padding-left: 20px;">Requested Amount: \$3,500</p> <p style="padding-left: 20px;">Normal supplies needed to run the office: paper, pens, business cards, envelopes, letterhead, toner, furniture, etc.</p>	<p>3,500</p>
<p>270-83-7551-531112 FLOWERS & PLANTS</p> <p style="padding-left: 20px;">Requested Amount: \$7,000</p> <p style="padding-left: 20px;">Maintenance of downtown planters.</p>	<p>7,000</p>
<p>270-83-7551-531210 WATER,SEWER,&GARBAC</p> <p style="padding-left: 20px;">Requested Amount: \$200</p> <p style="padding-left: 20px;">Farmers Market and Rylander Park</p>	<p>200</p>

CITY OF AMERICUS
2024 OPERATING BUDGET EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
270-83-7551-531225 STORM WATER Requested Amount: \$1,200 Farmers Market and Rylander Park	1,200
270-83-7551-531230 ELECTRICITY Requested Amount: \$3,000 Farmers Market, Rylander Park, Pole Attachments	3,000
270-83-7551-531270 GASOLINE ALLOCATED Requested Amount: \$1,500 Gasoline for the Express Van (Bus) and Trolley	1,500
270-83-7551-531700 OTHER SUPPLIES Requested Amount: \$20,000 \$ 5,000 First Friday \$ 4,000 Christmas Open House \$ 1,000 Downtown Trick or Treat \$ 2,000 Farmers Market Maintenance/Signage/Promotion \$ 1,000 Welcome/Gift Baskets \$ 4,000 Downtown Beach Party/Luau \$ 3,000 Event equipment/rentals/needs <u>\$20,000</u>	20,000
270-83-7551-542900 OTHER CAPITAL EXPENDI Requested Amount: \$45,000 \$ 25,000 Facade Grant \$ 10,000 Christmas \$ 10,000 Streetscape Furniture (replace old benches, purchase additional trash cans, bike racks, etc.) <u>\$45,000</u>	45,000
270-83-7551-551101 DATA CENTER EXPENSE This is the amount allocated to this department for internet, other computer connections, repair, & upgrade of computer equipment.	1,390

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
270-83-7551-573001 BANK CHARGES	0
270-83-7551-611000 TRANSFER TO DDA	0
83 MAIN STREET	<hr/> 378,114
	<hr/> <hr/> 378,114

CITY OF AMERICUS
2024 OPERATING BUDGET- REVENUES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
220 COMMUNITY DEVELOPMENT						
220-00-0000-361001 INTEREST ON REV LOANS	0	400	0	400	400	400
220-00-0000-361004 INT ON 2004 HOUSING LOAN	0	0	0	- 0	- 0	- 0
220-00-0000-389000 OTHER MISC INCOME	1	0	2	- 0	- 0	- 0
220 COMMUNITY DEVELOPMENT	<u>1</u>	<u>400</u>	<u>2</u>	<u>400</u>	<u>400</u>	<u>400</u>

CITY OF AMERICUS
2024 OPERATING BUDGET-REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
220 COMMUNITY DEVELOPMENT	
220-00-0000-361001 INTEREST ON REV LOANS	400
Requested Amount: \$400	
The revenue can be used to loan additional monies for business development. This is the anticipated amount for 2023.	
Estimated Interest 2023	
Principal Balance @06/30/22	
\$400	
\$ 10,158 Cafe Campesino	
220-00-0000-361004 INT ON 2004 HOUSING LO.	0
Requested Amount \$0	
220-00-0000-389000 OTHER MISC INCOME	0
Requested Amount: \$0	
220 COMMUNITY DEVELOPMENT	400
	400

CITY OF AMERICUS
2024 OPERATING BUDGET-REVENUES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
221 STATE REVOLVING LOAN						
221-00-0000-361000 OTHER INTEREST EARNED	337	0	696	- 0	- 0	- 0
221-00-0000-361001 REVOLVING LOAN INTERES	<u>0</u>	<u>4,875</u>	<u>0</u>	<u>4,875</u>	<u>4,875</u>	<u>4,875</u>
221 STATE REVOLVING LOAN	337	4,875	696	4,875	4,875	4,875

CITY OF AMERICUS
2024 OPERATING BUDGET-REVENUE DETAIL

ACCOUNT NUMBER/DESCRIPTION	APPROVED BUDGET
221 STATE REVOLVING LOAN	
221-00-0000-361000 OTHER INTEREST EARNEI	0
Requested Amount: \$150	
This is the interest earned on the bank balance.	
221-00-0000-361001 REVOLVING LOAN INTER	4,875
Requested Amount: \$4,875	
The revenue can be used to loan additional monies for business development.	
Estimated Interest 2023	Principal Balance @6/30/22
\$ 0	\$ 4,914 Windsor Spa LLC
\$ 300	\$ 5,510 Cafe Campesino
\$ 875	\$18,795 First Sight Ultrasound
\$1,000	\$29,609 Seafood Center
\$ 450	\$ 9,738 Madea's Diner & Bakery
\$ 650	\$18,795 Longshot Provisions LLC
\$ 900	\$24,500 Graceful Hands Homeccare LLC
\$ 700	\$20,625 Amiais Healthcare LLC
\$4,875	\$129,056
221 STATE REVOLVING LOAN	4,875
	4,875

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL</u> <u>2022</u>	<u>AMENDED</u> <u>BUDGET</u> <u>2023</u>	<u>ACTUAL</u> <u>12/31/2023</u>	<u>REQUESTED</u> <u>2024</u>	<u>RECOMM</u> <u>2024</u>	<u>APPROVED</u> <u>2024</u>
63 STATE REVOLVING LOAN						
221-63-7300-571000 TRANSFER TO DCA	30,049	0	0	- 0	- 0	- 0
221-63-7300-615500 COMM DEV LOANS	<u>0</u>	<u>0</u>	<u>0</u>	<u>- 0</u>	<u>- 0</u>	<u>- 0</u>
63 STATE REVOLVING LOAN	<u>30,049</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>30,049</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURES DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
63 STATE REVOLVING LOAN	
221-63-7300-571000 TRANSFER TO DCA	0
221-63-7300-615500 COMM DEV LOANS	0
63 STATE REVOLVING LOAN	<hr/> 0
	<hr/> 0
	<hr/> <hr/> 0

CITY OF AMERICUS
2024 OPERATING BUDGET-REVENUES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
226 2001 PROGRAM INCOME						
226-00-0000-331121 PROGRAM INCOME	0	0	0	- 0	- 0	- 0
226-00-0000-361002 INTEREST-CDBG PROG INCO	0	0	2	- 0	- 0	- 0
226 2001 PROGRAM INCOME	<u>0</u>	<u>0</u>	<u>2</u>	<u>0</u>	<u>0</u>	<u>0</u>

CITY OF AMERICUS
2024 OPERATING BUDGET-REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
226 2001 PROGRAM INCOME	
226-00-0000-331121 PROGRAM INCOME	0
Requested Amount: \$0	
226-00-0000-361002 INTEREST-CDBG PROG IN	0
Requested Amount: \$0	
The following loan in this fund has no interest charges.	
Estimated Interest 2023	
Principal Balance @8/31/2022	
\$ 0	
\$10,705 Bennie Rouland (No Interest Loan)	
Bennie Rouland is deceased	
226 2001 PROGRAM INCOME	0
	0

CITY OF AMERICUS
2024 OPERATING BUDGET-REVENUES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
229 TE PROJECT						
229-00-0000-331150 TE REVENUE	0	0	0	- 0	- 0	- 0
229-00-0000-334100 STATE REIMBSMNT	478,076	0	-13,548	- 0	- 0	- 0
229-00-0000-361000 OTHER INTEREST EARNED	<u>29</u>	<u>0</u>	<u>9,526</u>	<u>- 0</u>	<u>- 0</u>	<u>- 0</u>
229 TE PROJECT	478,105	0	-4,022	0	0	0

CITY OF AMERICUS
2024 OPERATING BUDGET-REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
229 TE PROJECT	
229-00-0000-331150 TE REVENUE	0
229-00-0000-334100 STATE REIMBSMNT	0
229-00-0000-361000 OTHER INTEREST EARNEI	0
229 TE PROJECT	<hr/> 0
	<hr/> 0
	<hr/> <hr/> 0

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL</u> <u>2022</u>	<u>AMENDED</u> <u>BUDGET</u> <u>2023</u>	<u>ACTUAL</u> <u>12/31/2023</u>	<u>% REM</u>	<u>REQUESTED</u> <u>2024</u>	<u>RECOMM</u> <u>2024</u>	<u>APPROVED</u> <u>2024</u>
79 TE PROJECT							
229-79-1530-521201 LEGAL EXPENSES	0	0	0	0.00	- 0	- 0	- 0
229-79-1530-573000 BANK CHARGES	33	0	0	0.00	- 0	- 0	- 0
229-79-7500-541466 CONSTRUCTION	326,131	0	0	0.00	- 0	- 0	- 0
229-79-7500-541467 ENGINEERING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>- 0</u>	<u>- 0</u>	<u>- 0</u>
79 TE PROJECT	<u>326,164</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u><u>326,164</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0.00</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

CITY OF AMERICUS
 2024 OPERATING BUDGET-EXPENDITURES DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
79 TE PROJECT	
229-79-1530-521201 LEGAL EXPENSES	0
229-79-1530-573000 BANK CHARGES	0
229-79-7500-541466 CONSTRUCTION	0
229-79-7500-541467 ENGINEERING	0
79 TE PROJECT	0
	0

CITY OF AMERICUS
2024 OPERATING BUDGET- REVENUES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
234 2014 CDBG FUND						
234-00-0000-334100 2014 CDBG FUNDS	0	0	0	- 0	- 0	- 0
234 2014 CDBG FUND	0	0	0	0	0	0

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURES DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
234 2014 CDBG FUND	
234-90-7300-541450 STREET IMPROVEMENTS	0
234-90-7300-541452 FLOOD & DRAINAGE	0
234-90-7300-541455 DEMOLITION/CLEARANCE	0
234-90-7300-541461 ACQUISITION	0
234-90-7300-541463 GENERAL ADMINISTRATIVE	0
234-90-7300-541467 PROFESSIONAL SERVICES	0
234-90-7300-552200 CONTINGENCY	0
234-90-7323-541465 REHAB OF PRIVATE PROP	0
234-90-7323-541470 RECONSTRUCTION-PRIVATE	0
234 2014 CDBG FUND	0
	0

CITY OF AMERICUS
2024 OPERATING BUDGET- EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>AMENDED BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
90 2014 CDBG PROJECT						
234-90-7300-541450 STREET IMPROVEMENTS	0	0	0	- 0	- 0	- 0
234-90-7300-541452 FLOOD & DRAINAGE	0	0	0	- 0	- 0	- 0
234-90-7300-541455 DEMOLITION/CLEARANCE	0	0	0	- 0	- 0	- 0
234-90-7300-541461 ACQUISITION	0	0	0	- 0	- 0	- 0
234-90-7300-541463 GENERAL ADMINISTRATION	0	0	0	- 0	- 0	- 0
234-90-7300-541467 PROFESSIONAL SERVICES	0	0	0	- 0	- 0	- 0
234-90-7300-552200 CONTINGENCY	0	0	0	- 0	- 0	- 0
234-90-7323-541465 REHAB OF PRIVATE PROP	0	0	0	- 0	- 0	- 0
234-90-7323-541470 RECONSTRUCTION-PRIVATE	0	0	0	- 0	- 0	- 0
90 2014 CDBG PROJECT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURES DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
90 2014 CDBG PROJECT	
234-90-7300-541450 STREET IMPROVEMENTS	0
234-90-7300-541452 FLOOD & DRAINAGE	0
234-90-7300-541455 DEMOLITION/CLEARANCE	0
234-90-7300-541461 ACQUISITION	0
234-90-7300-541463 GENERAL ADMINISTRATIVE	0
234-90-7300-541467 PROFESSIONAL SERVICES	0
234-90-7300-552200 CONTINGENCY	0
234-90-7323-541465 REHAB OF PRIVATE PROP	0
234-90-7323-541470 RECONSTRUCTION-PRIVATE	0
90 2014 CDBG PROJECT	0
	0

CITY OF AMERICUS
2024 OPERATING BUDGET- REVENUES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	ACTUAL <u>2022</u>	BUDGET <u>2023</u>	ACTUAL <u>12/31/2023</u>	REQUESTED <u>2024</u>	RECOMM <u>2024</u>	APPROVED <u>2024</u>
235 2021 CDBG FUND						
235-00-0000-334100 2021 CDBG FUNDS	798,422	0	0	- 0	- 0	- 0
235 2021 CDBG FUND	<u>798,422</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CITY OF AMERICUS
2024 OPERATING BUDGET-REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
235 2021 CDBG FUND	
235-00-0000-334100 2021 CDBG FUNDS	0
235 2021 CDBG FUND	<hr/> 0
	<hr/> 0
	<hr/> <hr/> 0

CITY OF AMERICUS
2024 OPERATING BUDGET- EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL</u> <u>2022</u>	<u>AMENDED</u> <u>BUDGET</u> <u>2023</u>	<u>ACTUAL</u> <u>12/31/2023</u>	<u>REQUESTED</u> <u>2024</u>	<u>RECOMM</u> <u>2024</u>	<u>APPROVED</u> <u>2024</u>
92 2021 CDBG ACCOUNT						
235-92-7300-541450 STREET IMPROVEMENTS	0	0	0	- 0	- 0	- 0
235-92-7300-541452 FLOOD & DRAINAGE	0	0	0	- 0	- 0	- 0
235-92-7300-541455 DEMOLITION/CLEARANCE	0	0	0	- 0	- 0	- 0
235-92-7300-541463 GENERAL ADMINSTRATION	4,900	0	0	- 0	- 0	- 0
235-92-7300-541467 ENGINEERING	104,840	0	0	- 0	- 0	- 0
92 2021 CDBG ACCOUNT	<u>109,740</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>109,740</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURES DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
92 2021 CDBG ACCOUNT	
235-92-7300-541450 STREET IMPROVEMENTS	0
235-92-7300-541452 FLOOD & DRAINAGE	0
235-92-7300-541455 DEMOLITION/CLEARANCE	0
235-92-7300-541463 GENERAL ADMINISTRATIVE	0
235-92-7300-541467 ENGINEERING	0
92 2021 CDBG ACCOUNT	0
	0

CITY OF AMERICUS
2024 OPERATING BUDGET - REVENUES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
275 HOTEL/MOTEL TAX FUND						
275-00-0000-314100 HOTEL/MOTEL TAX FUND	493,295	385,000	373,238	390,000	390,000	390,000
275 HOTEL/MOTEL TAX FUND	<u>493,295</u>	<u>385,000</u>	<u>373,238</u>	<u>390,000</u>	<u>390,000</u>	<u>390,000</u>

CITY OF AMERICUS
2024 OPERATING BUDGET-REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>																																										
275 HOTEL/MOTEL TAX FUND																																											
275-00-0000-314100 HOTEL/MOTEL TAX FUND	385,000																																										
Requested Amount: \$360,000																																											
<p>The Hotel/Motel tax is charged on occupied rooms of hotels, motels, and Bed & Breakfast establishments within the city limits of Americus. The rate is 7% of the room charge. Two percent must be expended for tourism purposes and two percent must be expended for the operating expenses of the Rylander Theater.</p> <p>The tourism dollars are projected to be spent in the following manner:</p> <p>Requested Amount: \$360,000</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">\$231,566</td> <td style="width: 10%;">Tourism Fund</td> <td style="width: 80%;"></td> </tr> <tr> <td>\$100,000</td> <td>Rylander Theater Operating expenses (same as prior years)</td> <td></td> </tr> <tr> <td>\$ 0</td> <td>DDA Marketing</td> <td></td> </tr> <tr> <td>\$ 0</td> <td>Transportation for Train</td> <td></td> </tr> <tr> <td>\$ 28,434</td> <td>General Fund</td> <td></td> </tr> <tr> <td colspan="2"><hr/></td> <td></td> </tr> <tr> <td>\$360,000</td> <td></td> <td></td> </tr> </table> <p>Recommended Amount: \$385,000</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">\$230,981</td> <td style="width: 10%;">Tourism Fund</td> <td style="width: 80%;"></td> </tr> <tr> <td>\$100,000</td> <td>Rylander Theater Operating expenses (same as prior years)</td> <td></td> </tr> <tr> <td>\$ 0</td> <td>DDA Marketing</td> <td></td> </tr> <tr> <td>\$ 0</td> <td>Transportation for Train</td> <td></td> </tr> <tr> <td>\$ 54,019</td> <td>General Fund</td> <td></td> </tr> <tr> <td colspan="2"><hr/></td> <td></td> </tr> <tr> <td>\$385,000</td> <td></td> <td></td> </tr> </table> <p>Increased due to three year average of Hotel/Motel revenue.</p>		\$231,566	Tourism Fund		\$100,000	Rylander Theater Operating expenses (same as prior years)		\$ 0	DDA Marketing		\$ 0	Transportation for Train		\$ 28,434	General Fund		<hr/>			\$360,000			\$230,981	Tourism Fund		\$100,000	Rylander Theater Operating expenses (same as prior years)		\$ 0	DDA Marketing		\$ 0	Transportation for Train		\$ 54,019	General Fund		<hr/>			\$385,000		
\$231,566	Tourism Fund																																										
\$100,000	Rylander Theater Operating expenses (same as prior years)																																										
\$ 0	DDA Marketing																																										
\$ 0	Transportation for Train																																										
\$ 28,434	General Fund																																										
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\$360,000																																											
\$230,981	Tourism Fund																																										
\$100,000	Rylander Theater Operating expenses (same as prior years)																																										
\$ 0	DDA Marketing																																										
\$ 0	Transportation for Train																																										
\$ 54,019	General Fund																																										
<hr/>																																											
\$385,000																																											
275 HOTEL/MOTEL TAX FUND	385,000																																										
	385,000																																										

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>AMENDED BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>% REM</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
275 HOTEL/MOTEL TAX FUND							
275-37-7540-611000 TRANSFER TO GEN FUND	493,295	385,000	312,145	18.92	390,000	390,000	390,000
275 HOTEL/MOTEL TAX FUND	493,295	385,000	312,145	18.92	390,000	390,000	390,000

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURES DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
37 HOTEL/MOTEL TAX	
275-37-7540-611000 TRANSFER TO GEN FUND	390,000
This is the amount of hotel/motel taxes to be collected and transferred to the General Fund for promotions, marketing allocations, and other tourism functions.	
37 HOTEL/MOTEL TAX	390,000
	390,000

CITY OF AMERICUS
2024 OPERATING BUDGET - REVENUES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
280 SPLOST						
280-00-0000-313202 2020 SPLOST REVENUE	1,782,396	0	1,533,640	- 0	- 0	- 0
280-00-0000-313901 2019 GO BOND REVENUE	0	0	1	- 0	- 0	- 0
280-00-0000-361001 INTEREST EARNED ON BONI	562	0	122	- 0	- 0	- 0
280-00-0000-361002 INTEREST EARNED ON 2014 :	0	0	0	- 0	- 0	- 0
280-00-0000-361003 INTEREST EARNED ON 2020 :	<u>206</u>	<u>0</u>	<u>485</u>	<u>- 0</u>	<u>- 0</u>	<u>- 0</u>
280 SPLOST	1,783,165	0	1,534,247	0	0	0

CITY OF AMERICUS
2024 OPERATING BUDGET-REVENUES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
280 SPLOST	
280-00-0000-313202 2020 SPLOST REVENUE	0
280-00-0000-313901 2019 GO BOND REVENUE	0
280-00-0000-361001 INTEREST EARNED ON BC	0
280-00-0000-361002 INTEREST EARNED ON 20	0
280-00-0000-361003 INTEREST EARNED ON 20	0
280 SPLOST	<hr/> 0
	<hr/> 0
	<hr/> <hr/> 0

CITY OF AMERICUS
2024 OPERATING BUDGET- EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
280 SPLOST- PUBLIC SAFETY						
280-39-1110-542901 CITY BLDG REPAIR/RENOVA	167,697	297,500	434,751	460,000	460,000	460,000
280-39-1110-542902 FACILITES BLDG RENOV & II	254,036		15,232	_____	_____	_____
280-39-1110-573000 BANK CHARGES	0			_____	_____	_____
280-39-1565-541300 BUILDINGS AND BUILDING I				_____	_____	_____
280-39-3200-542900 PUBLIC SAFETY BUILDING				_____	_____	_____
280-39-3200-542901 PUBLIC SAFETY FACIL, EQUI	1,525,898		184,665	_____	_____	_____
280-39-4200-542900 STREET IMPROVEMENTS	340,234	1,000,000	212,429	727,172	727,172	727,172
280-39-4200-542902 NORTH JACKSON STREET				_____	_____	_____
280-39-4200-542903 ROADS, STREETS, AND BRID				_____	_____	_____
280-39-6160-542900 RYLANDER THEATER		37,412	9,482			_____
280-39-6200-542900 PUBLIC PARKS & GREEN SPA	34,646		6,423	451,808	451,808	451,808
280-39-6220-542900 BELTWAY RECREATIONAL T	152,986	759,545		767,960	767,960	767,960
280-39-7540-542900 TOURISM SIGNAGE				_____	_____	_____
280 SPLOST PUBLIC SAFETY	<u>2,475,497</u>	<u>2,094,457</u>	<u>862,983</u>	<u>2,406,940</u>	<u>2,406,940</u>	<u>2,406,940</u>

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURES DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
39 SPLOST - PUBLIC SAFETY	
280-39-1110-542901 CITY BLDG REPAIR/RENO Requested Amount: \$460,000	460,000
This amount includes the following:	
\$ 15,000 Remaining Burn Building/Training Tower	
\$ 219,000 Fire Station #3	
\$ 25,000 Fire Station #2	
\$ 201,100 Back Up Generators	
<hr style="width: 100px; margin-left: 0;"/>	
\$ 460,000	
280-39-1110-542902 FACILITES BLDG RENOV &	0
280-39-1110-573000 BANK CHARGES	0
280-39-1565-541300 BUILDINGS AND BUILDIN	0
280-39-3200-542900 PUBLIC SAFETY BUILDING	0
280-39-3200-542901 PUBLIC SAFETY FACIL, EC	0
This amount will be determined by Mayor & Council in accordance with the 2019 SPLOST referendum projects that were specifically identified to be paid with GO Bond Revenues received in 2020 according to the official statement.	

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
280-39-4200-542900 STREET IMPROVEMENTS Requested Amount: \$727,172 Amount Includes: *Lester Lane Project \$92,320 *Lamar Street \$45,158 *Unallocated Amount \$583,693 <div style="text-align: right; border-top: 1px solid black; width: 150px; margin-left: auto;">\$727,172</div>	727,172
280-39-4200-542902 NORTH JACKSON STREET	0
280-39-4200-542903 ROADS, STREETS, AND BR	0
Amount Includes: *Lester Lane Project \$92,320 *Lamar Street \$45,158 *Unallocated Amount \$583,693 <div style="text-align: right; border-top: 1px solid black; width: 150px; margin-left: auto;">\$727,172</div>	
280-39-6160-542900 RYLANDER THEATER	0

This is the estimated remaining SPLOST allocation dedicated to Building Repair and Maintenance SPECIAL PROJECTS for the Rylander Theatre

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURES DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
280-39-6200-542900 PUBLIC PARKS & GREEN SPACES Requested Amount: 451,808 *Parks and Green Spaces \$152,656 *Unallocated Amount \$291,151 <div style="text-align: right; border-top: 1px solid black; margin-top: 5px;">\$451,808</div>	451,808
280-39-6220-542900 BELTWAY RECREATIONAL TRAILS Requested Amount: \$767,960 *This is the estimated remaining SPLOST allocation for Beltway Multipurpose Recreational Trails.	767,960
280-39-7540-542900 TOURISM SIGNAGE	0
39 SPLOST - PUBLIC SAFETY	2,406,940

CITY OF AMERICUS
2024 OPERATING BUDGET - REVENUES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL</u> <u>2022</u>	<u>BUDGET</u> <u>2023</u>	<u>ACTUAL</u> <u>12/31/2023</u>	<u>REQUESTED</u> <u>2024</u>	<u>RECOMM</u> <u>2024</u>	<u>APPROVED</u> <u>2024</u>
281-00-0000-313201 TSPLOST REVENUE	304,720	247,380	568,731	226,555	226,555	226,555
281-00-0000-361000 OTHER INTEREST EARNED	41	90	81	- 0	- 0	- 0
281-00-0000-389003 CARRY OVER OF FUND BAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>- 0</u>	<u>- 0</u>	<u>- 0</u>
	<u>304,760</u>	<u>247,470</u>	<u>568,812</u>	<u>226,555</u>	<u>226,555</u>	<u>226,555</u>

CITY OF AMERICUS
2024 OPERATING BUDGET -REVENUES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
281 TSPLOST	
281-00-0000-313201 TSPLOST REVENUE	226,555
Requested Amount: \$226,555	
The requested amount is an average of the actual revenue received for the previous six years.	
281-00-0000-361000 OTHER INTEREST EARNEI	0
Requested Amount: \$90	
The requested amount is an estimate.	
281-00-0000-389003 CARRY OVER OF FUND B/	0
281 TSPLOST	226,555
	226,555

CITY OF AMERICUS
2024 OPERATING BUDGET- EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
48 TSPLOST						
281-48-1110-542900 TRAIN DEPOT	0	0	0	- 0	- 0	- 0
281-48-1110-542901 CARTER REGIONAL AIRPORT	0	0	0	- 0	- 0	- 0
281-48-4200-5311110 STREET-REP & MAINT	39,809	20,000	0	20,000	20,000	20,000
281-48-4200-541466 STREET IMPROVEMENTS	157,842	209,220	0	206,000	206,000	206,000
281-48-4200-611000 TRANSFER TO GENERAL FUN	18,250	18,250	18,250	20,600	20,600	20,600
281-48-4200-611001 TRANSFER TO CDBG GRANT	0	0	0	- 0	- 0	- 0
281-48-4200-611002 TRANSFER TO TE PROJECT	500,000	0	0	- 0	- 0	- 0
48 TSPLOST	<u>715,901</u>	<u>247,470</u>	<u>18,250</u>	<u>246,600</u>	<u>246,600</u>	<u>246,600</u>
	<u>715,901</u>	<u>247,470</u>	<u>18,250</u>	<u>246,600</u>	<u>246,600</u>	<u>246,600</u>

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURES DETAIL

	<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
48 TSPLOST		
	281-48-1110-542900 TRAIN DEPOT	0
	281-48-1110-542901 CARTER REGIONAL AIRPC	0
	281-48-4200-531110 STREET-REP & MAINT Requested Amount: \$20,000	20,000
	281-48-4200-541466 STREET IMPROVEMENTS Requested Amount: \$206,000	206,000
	<p>This is the amount remaining after the transfer to the general fund for LMIG matching funds and normal repair & maintenance for sidewalks, etc.</p> <p>\$20,000 for Speed Bumps</p>	
	281-48-4200-611000 TRANSFER TO GENERAL I Recommended Amount: \$20,600	20,600
	<p>LMIG projects require a 10% match. This amount represents the 10% match for LMIG projects.</p>	
	281-48-4200-611001 TRANSFER TO CDBG GRA	0
	281-48-4200-611002 TRANSFER TO TE PROJEC	0
48 TSPLOST		246,600
		246,600

CITY OF AMERICUS
2024 OPERATING BUDGET- REVENUES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
346 2021 CHIP FUND						
346-00-0000-334100 2021 CHIP FUNDS	254,590	0	111,470	- 0	- 0	- 0
346 2021 CHIP FUND	<u>254,590</u>	<u>0</u>	<u>111,470</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u><u>254,590</u></u>	<u><u>0</u></u>	<u><u>111,470</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

CITY OF AMERICUS
2024 OPERATING BUDGET-REVENUES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
346 2021 CHIP FUND	
346-00-0000-334100 2021 CHIP FUNDS	0
346 2021 CHIP FUND	<hr/> 0
	<hr/> 0
	<hr/> <hr/> 0

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURES DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
93 2021 CHIP ACCOUNT	
346-93-7300-541463 GENERAL ADMINSTRATIC	0
346-93-7300-541465 REHAB OF PRIVATE PROP	0
93 2021 CHIP ACCOUNT	<hr/> 0
	<hr/> 0
	<hr/> <hr/> 0

CITY OF AMERICUS
2024 OPERATING BUDGET

WATER & SEWER MAINTENANCE DEPARTMENT

GOALS – 2024

TIME-FRAME

- Continue to develop preventive maintenance program
- Review options for improved backflow prevention program
- Manage Fats, Oils, and Grease program
- Reduce Inflow/Infiltration
- Continue to provide safe drinking water
- Continue to provide safe sanitary sewer services
- Continue to meet or exceed all EPD standards for all operations

On-going
On-going
On-going
On-going
On-going
On-going
On-going

CITY OF AMERICUS
2024 OPERATING BUDGET - REVENUES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
505 WATER & SEWER FUND						
505-00-0000-315901 FOG REVENUE & SURCHARC	15,075	14,355	14,925	14,500	14,500	14,500
505-00-0000-344210 WATER BILLINGS	2,931,256	2,735,000	2,430,943	2,800,000	3,800,000	3,800,000
505-00-0000-344230 SEWER BILLINGS	3,037,525	3,006,750	2,906,951	3,006,750	4,000,000	4,000,000
505-00-0000-349400 METER SALES	27,997	30,000	33,510	35,000	35,000	35,000
505-00-0000-349401 SEWER CONNECTIONS	4,790	4,000	5,700	3,000	3,000	3,000
505-00-0000-349402 WATER RECONNECT FEES	53,561	60,000	84,175	60,000	60,000	60,000
505-00-0000-349404 PENALTY	1,047,194	500,000	965,416	350,000	350,000	350,000
505-00-0000-349900 WEB PAY CONVENIENCE FEI	82,009	80,000	72,055	70,000	70,000	70,000
505-00-0000-361000 OTHER INTEREST EARNED	1,553	800	3,664	800	800	800
505-00-0000-361001 INTEREST ON REV BOND RE:	191	400	251	400	400	400
505-00-0000-361002 INTEREST 2019 REV BOND RI	12,536	24,000	49,598	24,000	24,000	24,000
505-00-0000-381002 WATER TOWER RENTAL-VEI	11,612	10,700	11,960	10,700	10,700	10,700
505-00-0000-389000 OTHER MISC INCOME	25,252	5,000	19,670	5,000	5,000	5,000
505-00-0000-389002 CASH SHORT AND OVER	-104	0	77	- 0	- 0	- 0
505-00-0000-389003 INS PROCEEDS-2010 REVENU	0	0	0	- 0	- 0	- 0
505-00-0000-389004 RECOVERY OF BAD DEBT	4,318	10,000	5,735	10,000	10,000	10,000
505-00-0000-389006 CARRYOVER OF RET EARNIN	0	25,000	0	25,000	25,000	25,000
505-00-0000-389007 MISC INCOME AR	0	0	0	- 0	- 0	- 0
505-00-0000-390000 CONTRIBUTIONS	0	0	0	- 0	- 0	- 0
505-00-0000-391105 TRANSFER FROM STORM W/	0	0	0	- 0	- 0	- 0
505-00-0000-392110 GAIN/LOSS - SALE OF CAPIT.	0	0	4,851	- 0	- 0	- 0
505-00-0000-392200 RECYCLING PROCEEDS	363	0	0	- 0	- 0	- 0
505-00-0000-393400 PREMIUM ON BONDS SOLD	0	0	0	- 0	- 0	- 0
505 WATER & SEWER FUND	<u>7,255,127</u>	<u>6,506,005</u>	<u>6,609,482</u>	<u>6,415,150</u>	<u>8,408,400</u>	<u>8,408,400</u>

CITY OF AMERICUS
2024 OPERATING BUDGET- REVENUES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL</u> <u>2022</u>	<u>BUDGET</u> <u>2023</u>	<u>ACTUAL</u> <u>12/31/2023</u>	<u>REQUESTED</u> <u>2024</u>	<u>RECOMM</u> <u>2024</u>	<u>APPROVED</u> <u>2024</u>
	<u>7,255,127</u>	<u>6,506,005</u>	<u>6,609,482</u>	<u>6,415,150</u>	<u>8,408,400</u>	<u>8,408,400</u>

CITY OF AMERICUS
2024 OPERATING BUDGET-REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
505 WATER & SEWER FUND	
505-00-0000-315901 FOG REVENUE & SURCHA	14,500
Requested Amount: \$14,500	
This is for FOG (fats, oils, greases) fees paid by businesses that create a level of hazard in the wastewater system. High level is \$250 and low level is \$75.	
\$2,250 FOG - Low Hazard surcharge (30)	
\$7,500 FOG - High Hazard surcharge (30)	
\$9,750	
 505-00-0000-344210 WATER BILLINGS	 3,800,000
Requested Amount: \$2,800,000	
Current Requested	
\$7.10 \$12.00 Residential/Small Comm/Industrial Base	
\$2.32 \$3.32 Operating (per 100 cu ft	
\$6.39 \$6.39 Senior Citizens Base	
\$2.09 \$2.09 Senior Citizens Operating (per 100 cu ft)	
Recommended Amount: 3,000,000	
The rates for water customers outside the city limits are twice the inside rate to recover the additional costs involved in providing the service.	
This amount is necessary to meet current operating expenses and debt service payback.	
*Rates have not been raised in over 10 years the requested amount of \$2,800,000 does not reflect increase	
*Jacobs contract increases 2-4% annually.	

CITY OF AMERICUS
2024 OPERATING BUDGET-REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>505-00-0000-344230 SEWER BILLINGS</p> <p style="margin-left: 20px;">Requested Amount: \$3,006,750</p> <p style="margin-left: 20px;">Recommended Amount:\$4,000,000</p> <p style="margin-left: 20px;">This amount is needed to meet the operating expenses and the debt service payments of the sewer system.</p> <p style="margin-left: 20px;">Current Requested</p> <p style="margin-left: 20px;">\$12.50 \$ Residential/Small Comm/Industrial Base</p> <p style="margin-left: 20px;">\$ 2.95 \$ Operating (per 100 cu ft)</p> <p style="margin-left: 20px;">Users of the city sewer system located outside the city limits are billed at a rate twice the inside rate to recover the additional costs involved in providing the service.</p> <p style="margin-left: 20px;">Sewer bills are based on actual water consumption on a monthly basis and computed using the rates within the fee schedule.</p> <p style="margin-left: 20px;">*Rates have not been raised in over 10 years. Jacobs contract increases 2-4% annually.</p>	<p>4,000,000</p>
<p>505-00-0000-349400 METER SALES</p> <p style="margin-left: 20px;">Requested Amount: \$35,000</p> <p style="margin-left: 20px;">This is for new meter installations not replacements.</p>	<p>35,000</p>
<p>505-00-0000-349401 SEWER CONNECTIONS</p> <p style="margin-left: 20px;">Requested Amount: \$3,000</p> <p style="margin-left: 20px;">The requested amount is for new sewer connections.</p>	<p>3,000</p>
<p>505-00-0000-349402 WATER RECONNECT FEES</p> <p style="margin-left: 20px;">Requested Amount: 60,000</p> <p style="margin-left: 20px;">This amount is for 1,200 reconnects at \$50 each.</p>	<p>60,000</p>

CITY OF AMERICUS
2024 OPERATING BUDGET-REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
505-00-0000-349404 PENALTY Requested Amount: \$350,000 This amount represents the amount of penalty received as a result of the customer not paying the utility bill by the due date.	350,000
505-00-0000-349900 WEB PAY CONVENIENCE Requested Amount: \$70,000 The request covers the reimbursement of web pay fees by the customer. The offsetting expense is in department 43 in the line item "Merchant Fees"	70,000
505-00-0000-361000 OTHER INTEREST EARNEI Requested Amount: \$800 This amount is interest earned on the investment of idle cash. The revenue bond covenants require a 90-day reserve of cash which equals approximately \$1,000,0000.	800
505-00-0000-361001 INTEREST ON REV BOND Requested Amount: \$400 This is the interest on the 2013 Revenue Bond idle cash.	400
505-00-0000-361002 INTEREST 2019 REV BOND Requested Amount: \$24,000 This is the interest earned on the 2019 Revenue Bond.	24,000
505-00-0000-381002 WATER TOWER RENTAL Requested Amount: \$10,700 This is rental income from Verizon for use of our water tower	10,700
505-00-0000-389000 OTHER MISC INCOME Requested Amount: \$5,000 This is revenue that is not specific to a separate line item.	5,000

CITY OF AMERICUS
2024 OPERATING BUDGET-REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
505-00-0000-389002 CASH SHORT AND OVER Requested Amount: \$0	
505-00-0000-389003 INS PROCEEDS-2010 REVE	
505-00-0000-389004 RECOVERY OF BAD DEBT Requested Amount: \$10,000	10,000
<p>This is the estimated collections on previously written off utility bills. Some of this revenue is offset by related collection cost expense in the Utility Billing Expense budget (Department 43). This is the estimate for the Water & Sewer portion.</p>	
505-00-0000-389006 CARRYOVER OF RET EARN Requested Amount: \$25,000	25,000
<p>The carryover of retained earnings from the previous year is comprised of the following:</p> <p style="margin-left: 40px;">\$25,000 Senus FlexNet Upgrade (43) (2016 carryover)</p>	
505-00-0000-389007 MISC INCOME AR	
505-00-0000-390000 CONTRIBUTIONS	
505-00-0000-391105 TRANSFER FROM STORM	
505-00-0000-392110 GAIN/LOSS - SALE OF CAP	
505-00-0000-392200 RECYCLING PROCEEDS	
505-00-0000-393400 PREMIUM ON BONDS SOL	
505 WATER & SEWER FUND	8,408,400

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
40 W&S MAINTENANCE DEPT						
505-40-1565-531108 BUILDING REPAIR & MAINT	0	0	0	- 0	- 0	- 0
505-40-4400-511000 REGULAR PAY	316,046	325,178	209,995	348,685	348,685	348,685
505-40-4400-511300 OVERTIME PAY	20,275	40,000	41,865	50,000	50,000	50,000
505-40-4400-512100 GROUP MEDICAL INSURANC	70,261	77,616	77,616	70,519	85,376	85,376
505-40-4400-512101 OPT OUT INSURANCE PLAN	2,308	3,000	0	3,000	3,000	3,000
505-40-4400-512110 GROUP DENTAL INSURANCE	1,512	2,655	-421	3,245	3,245	3,245
505-40-4400-512200 SOCIAL SECURITY PAYMENT	24,208	29,179	20,021	26,674	26,674	26,674
505-40-4400-512400 RETIREMENT SYSTEM	48,072	42,261	36,949	39,506	39,506	39,506
505-40-4400-512700 WORKERS' COMPENSATION	17,436	17,854	15,866	19,214	19,214	19,214
505-40-4400-522000 OTHER OUTSIDE SERVICES	33,400	45,000	16,145	50,000	40,000	40,000
505-40-4400-522009 CONTRACTED MAINTENANC	0	15,000	0	15,000	15,000	15,000
505-40-4400-522202 AUTO & TRUCK-REP & MAIN	24,535	30,000	25,072	35,000	30,000	30,000
505-40-4400-522203 MACH & EQUIP-REP & MAIN	2,600	7,500	1,214	10,500	10,500	10,500
505-40-4400-522207 W & S SYSTEM-REP & MAIN	317,482	125,000	191,017	165,000	165,000	165,000
505-40-4400-523200 TELEPHONE EXPENSE	5,476	4,500	6,487	4,500	4,500	4,500
505-40-4400-523600 DUES & SUBSCRIPTIONS	0	1,000	360	1,000	1,000	1,000
505-40-4400-523700 TRAINING & MEETINGS	2,759	5,000	6,092	5,000	5,000	5,000
505-40-4400-523900 UNIFORMS	7,355	14,000	7,597	14,000	14,000	14,000
505-40-4400-531105 HAND TOOLS	7,636	10,000	4,160	10,000	10,000	10,000
505-40-4400-531270 GASOLINE ALLOCATED	32,309	25,000	23,287	33,000	33,000	33,000
505-40-4400-531600 WATER METERS	66,543	70,000	91,484	85,000	85,000	85,000
505-40-4400-531700 OTHER SUPPLIES	5,643	20,000	3,944	20,000	15,000	15,000
505-40-4400-542100 MACHINERY & EQUIPMENT	8,625	35,000	108,788	35,500	30,000	30,000
505-40-4400-542200 AUTOS AND TRUCKS	0	25,000	0	90,000	90,000	90,000
505-40-4400-542900 OTHER CAPITAL EXPENDITU	0	0	420,248	- 0	- 0	- 0

CITY OF AMERICUS
 2024 OPERATING BUDGET- EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
505-40-4400-551101 DATA CENTER EXPENSE	26	700	28	700	700	700
505-40-4400-581200 Capital Lease Payment	<u>0</u>	<u>0</u>	<u>83,752</u>	<u>83,000</u>	<u>83,000</u>	<u>83,000</u>
40 W&S MAINTENANCE DEPT	1,014,507	970,443	1,391,566	1,218,043	1,207,400	1,207,400

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURES DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
40 W&S MAINTENANCE DEPT	
505-40-1565-531108 BUILDING REPAIR & MAINT	0
505-40-4400-511000 REGULAR PAY	348,685
Personnel Requirements: \$348,685	
Current	
Water & Sewer Supt. 1	
Crew Leader 3	
Heavy Equipment Operator 0	
Equipment Operator 4	
Environmental Compliance Insp 1	
9	
This amount also includes on-call pay of \$60 per week for 52 weeks for 2 employees.	
Requested Amount: Includes a 5% increase in salaries..	
505-40-4400-511300 OVERTIME PAY	50,000
Requested Amount: \$50,000	
505-40-4400-512100 GROUP MEDICAL INSURANCE	85,376
The requested amount per employee is \$11,538, which was initially projected to reflect a 20% increase over the 2023 rates. Nevertheless, the recommended amount, as provided by the insurance brokers is lower than anticipated with only a 10% increase over the 2023 rate of \$9,702. The recommended amount factoring in employee withholding and the expected Opt Out participation, results in a final rate of \$10,672 per employee for the year 2024.	
505-40-4400-512101 OPT OUT INSURANCE PLAN	3,000
This amount represents \$3,000 per employee for expected Opt Out participation.	
505-40-4400-512110 GROUP DENTAL INSURANCE	3,245
This amount represents \$295 per employee. The dental and vision plans are in rate guarantee until 1/1/25 - so no change to those rates for 2024.	

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
505-40-4400-512200 SOCIAL SECURITY PAYMI This amount is 7.65% of the total salary of the department.	26,674
505-40-4400-512400 RETIREMENT SYSTEM The requested amount is \$39506 amount is 12.45% of the total salary of the department. This amount is 11.33% of the total salary of the department. Per GMA, contribution rates have increased.	39,506
505-40-4400-512700 WORKERS' COMPENSATIC Requested Amount: \$19,214 This amount represents a percentage of the total salaries for the department based on labor classes and 2023 rates.	19,214

CITY OF AMERICUS
 2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
505-40-4400-522000 OTHER OUTSIDE SERVICE	40,000
Requested Amount: \$50,000	
<ul style="list-style-type: none"> \$ 5,000 Engineering, not related to a Specific Project \$ 5,000 Consumer Water Quality Reports (Price Increase) \$20,000 FOG, Backflow, Water Audit, & Water Model Support \$ 1,000 Surveying \$ 600 Miscellaneous Ads \$ 2,000 Postage/Shipping \$11,250 Railroad Permits via Railroad Management (reflects 3% annual increase) \$ 200 News Media - Water Quality Report \$ 150 Norfolk Southern Railway - Lease of 33 sq ft land @ Pump Station \$ 4,800 Misc. 	
\$50,000	
Recommended Amount: \$40,000	
<ul style="list-style-type: none"> \$ 2,500 Engineering, not related to a Specific Project \$ 2,500 Consumer Water Quality Reports (Price Increase) \$20,000 FOG, Backflow, Water Audit, & Water Model Support \$ 800 Surveying \$ 600 Miscellaneous Ads \$ 2,000 Postage/Shipping \$11,250 Railroad Permits via Railroad Management (reflects 3% annual increase) \$ 200 News Media - Water Quality Report \$ 150 Norfolk Southern Railway - Lease of 33 sq ft land @ Pump Station 	
\$40,000	
505-40-4400-522009 CONTRACTED MAINTENA	15,000
Requested Amount: \$15,000	
Easement Cleaning & 3rd Party Boring	

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
505-40-4400-522202 AUTO & TRUCK-REP & MA	30,000
Requested Amount: \$35,000	
Recommended Amount: \$30,000	
505-40-4400-522203 MACH & EQUIP-REP & MA	10,500
Requested Amount: \$10,500	
This is for the maintenance & repair of the packers, pumps, saws, etc.	
505-40-4400-522207 W & S SYSTEM-REP & MA	165,000
Requested Amount: \$165,000	
The requested amount is for repairs to all of the lift stations & general W&S System Maintenance. This includes valve inserts for the Hydra Stop machine.	
\$ 40,000 Lift Station Repairs	
\$ 25,000 Hydra Stop Inserts	
\$100,000 Others: Manholes, Water/Sewer Main, Hydrant, Valve Replacement	
<u>\$165,000</u>	
505-40-4400-523200 TELEPHONE EXPENSE	4,500
Requested Amount: \$4,500	
The requested amount is for the Supervisor's cell phone, on-call cell phones, & all lift station land lines.	
505-40-4400-523600 DUES & SUBSCRIPTIONS	1,000
Requested Amount: \$1,000	
\$ 900 Utilities Protection Center dues (required line locates)	
\$ 100 Georgia FOG Alliance	
<u>\$1,000</u>	

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>505-40-4400-523700 TRAINING & MEETINGS</p> <p style="padding-left: 20px;">Requested Amount: \$5,000</p> <p style="padding-left: 20px;">This amount includes locate training, as well as water and sewer treatment training.</p> <p style="padding-left: 20px;">This amount also includes attending FOG training & Backflow certification.</p>	<p>5,000</p>
<p>505-40-4400-523900 UNIFORMS</p> <p style="padding-left: 20px;">Requested Amount: \$14,000</p>	<p>14,000</p>
<p>505-40-4400-531105 HAND TOOLS</p> <p style="padding-left: 20px;">Requested Amount: \$10,000</p> <p style="padding-left: 20px;">The amount requested includes pipe wrenches, socket wrenches, shovels, brooms, drills, sawzalls, & other miscellaneous tools as required. Need impact gun and accessories, small compressor, & plasma cutter for truck.</p>	<p>10,000</p>
<p>505-40-4400-531270 GASOLINE ALLOCATED</p> <p style="padding-left: 20px;">Requested Amount: \$33,000</p> <p style="padding-left: 20px;">The amount requested includes fuel for the vehicles & equipment within the W&S Department.</p>	<p>33,000</p>
<p>505-40-4400-531600 WATER METERS</p> <p style="padding-left: 20px;">Requested Amount: \$85,000</p> <p style="padding-left: 20px;">The amount requested includes the purchase of new meters plus MXU (these have to be replaced alongside every meter that is replaced) as well as any repair work not covered by warranty. This amount is to cover meter costs for both Finance and the Water Dept.</p>	<p>85,000</p>

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>505-40-4400-531700 OTHER SUPPLIES</p> <p style="margin-left: 20px;">Requested Amount: \$20,000</p> <p style="margin-left: 20px;">The amount requested includes safety equipment, No Natz, gloves, work keys, lubricants, ant/weed killer, shop towels, etc. This also includes crush run, fill dirt, & rock used in daily maintenance.</p> <p style="margin-left: 20px;">Recommended Amount:\$15,000</p>	<p>15,000</p>
<p>505-40-4400-542100 MACHINERY & EQUIPMEN</p> <p style="margin-left: 20px;">Requested Amount: \$35,500</p> <p style="margin-left: 20px;">This is for 3 Lift Station Pumps to replace outdated pumps that are broken & other equipment needed for repairs.</p> <p style="margin-left: 20px;">Recommended Amount: \$30,000</p>	<p>30,000</p>
<p>505-40-4400-542200 AUTOS AND TRUCKS</p> <p style="margin-left: 20px;">Requested Amount: \$90,000</p> <p style="margin-left: 20px;">\$25,000 Service Vehicle</p> <p style="margin-left: 20px;">\$65,000 Utility Dump Truck</p> <hr style="width: 10%; margin-left: 20px;"/> <p style="margin-left: 20px;">\$90,000</p>	<p>90,000</p>
<p>505-40-4400-542900 OTHER CAPITAL EXPENDI</p> <p style="margin-left: 20px;">Recommended Amount: \$0</p>	<p>0</p>
<p>505-40-4400-551101 DATA CENTER EXPENSE</p> <p style="margin-left: 20px;">Requested Amount: \$700</p> <p style="margin-left: 20px;">This is the amount allocated to this department for internet, other computer connections, repair, & upgrade of computer equipment.</p>	<p>700</p>

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
505-40-4400-581200 Capital Lease Payment Requested Amount : \$ 83,000 The principal and interest payment for the 7-year lease for the Jet Vac Truck final payment 2030.	83,000
40 W&S MAINTENANCE DEPT	1,207,400
	1,207,400

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
41 WATER PLANT						
505-41-4400-522000 OTHER OUTSIDE SERVICES	624,487	649,468	543,304	679,995	679,995	679,995
505-41-4400-522201 OFFICE EQUIP-REP & MAINT	0	0	0	- 0	- 0	- 0
505-41-4400-522203 MACH & EQUIP-REP & MAINT	0	14,000	0	14,000	14,000	14,000
505-41-4400-522210 WATER TANK- REP & MAINT	132,249	135,000	117,968	135,000	135,000	135,000
505-41-4400-531108 BUILDING REP & MAINT	0	0	0	- 0	- 0	- 0
505-41-4400-531210 WATER, SEWAGE & GARBAC	24,593	35,000	13,995	35,000	35,000	35,000
505-41-4400-531220 NATURAL GAS	353	400	208	400	400	400
505-41-4400-531225 STORM WATER	974	2,300	812	2,300	2,300	2,300
505-41-4400-541300 BUILDINGS	0	0	0	- 0	- 0	- 0
505-41-4400-542100 MACHINERY & EQUIPMENT	0	0	0	45,000	45,000	45,000
505-41-4400-561000 DEPRECIATION EXPENSE	<u>623,315</u>	<u>834,150</u>	<u>764,638</u>	<u>834,150</u>	<u>834,150</u>	<u>834,150</u>
41 WATER PLANT	1,405,972	1,670,318	1,440,925	1,745,845	1,745,845	1,745,845

CITY OF AMERICUS
2024 OPERATING BUDGET- EXPENDITURE DETAIL

APPROVED
BUDGET

41 WATER PLANT

505-41-4400-522000 OTHER OUTSIDE SERVICE

679,995

Requested Amount: \$679,995

This is the contract with CH2M HILL to provide the operation of the water treatment plant.

Year	Total	Water Plant	WWTP	% change
2011	\$1,354,576	\$609,559	\$745,017	0.0%
2012	\$1,388,440	\$624,798	\$763,642	2.5%
2013	\$1,416,209	\$637,294	\$778,915	2.0%
2014	\$1,444,535	\$650,041	\$794,494	2.0%
2015	\$1,462,590	\$658,165	\$804,425	2.0%
2016	\$1,506,468	\$677,910	\$828,558	3.0%
2017	\$1,681,150	\$756,518	\$924,632	11.6%
2018	\$1,711,852	\$564,161	\$1,147,691	0.2%
2019	\$1,634,634	\$588,578	\$1,046,056	(4.5%)
2020	\$1,667,327	\$600,238	\$1,067,089	2.0%*
2021	\$1,700,674	\$612,243	\$1,088,431	2.0%*
2022	\$1,734,688	\$624,488	\$1,110,200	2.0%*
2023	\$1,804,075	\$649,468	\$1,154,607	4.0%
2024	\$1,892,474	\$681,291	\$1,211,183	4.9%

*The proposed 2024 base fee is per the contract.

505-41-4400-522201 OFFICE EQUIP-REP & MAINT

0

505-41-4400-522203 MACH & EQUIP-REP & MAINT

14,000

Requested Amount: \$14,000

This amount is for repairs over \$2,000 each per the contract with CH2M Hill.

505-41-4400-522210 WATER TANK- REP & MAINT

135,000

Requested Amount: \$135,000

This is for the contract with Utility Services for inspection, cleaning, & painting of ALL of our water tanks periodically throughout the year.

505-41-4400-531108 BUILDING REP & MAINT

0

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>AMENDED APPROVED BUDGET</u>
505-41-4400-531210 WATER, SEWAGE & GARB Requested Amount: \$35,000 This is the estimated expense related to the services at the water plant.	35,000
505-41-4400-531220 NATURAL GAS Requested Amount: \$400 This expense provides the natural gas to run the gas heater in the lab.	400
505-41-4400-531225 STORM WATER Requested Amount: \$2,300 This is for storm water fees for the water plant.	2,300
505-41-4400-541300 BUILDINGS Requested Amount: \$0	0
505-41-4400-542100 MACHINERY & EQUIPME Requested Amount: \$ 45000	45,000
505-41-4400-561000 DEPRECIATION EXPENSE Requested Amount: \$834,150 This is the amount of depreciation on water related fixed assets. The depreciation is calculated by the straight-line method using the GFOA suggested life.	834,150
41 WATER PLANT	<hr style="border: 1px solid black;"/> 1,745,845 <hr style="border: 1px solid black;"/> 1,745,845 <hr style="border: 3px double black;"/>

CITY OF AMERICUS
2024 OPERATING BUDGET- EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
42 WASTEWATER PLANT						
505-42-4300-522000 OTHER OUTSIDE SERVICES	1,110,200	1,154,607	970,910	1,208,881	1,208,881	1,208,881
505-42-4300-522110 SLUDGE DISPOSAL	194,807	185,000	134,605	215,000	215,000	215,000
505-42-4300-522200 BUILDING REPAIR& MAINT	0	0	0	- 0	- 0	- 0
505-42-4300-522201 OFFICE EQUIP-REP & MAINT	0	0	0	- 0	- 0	- 0
505-42-4300-522203 MACH & EQUIP-REP & MAIN'	21,800	25,000	22,981	185,000	185,000	185,000
505-42-4300-523200 TELEPHONE EXPENSE	0	0	0	- 0	- 0	- 0
505-42-4300-531210 WATER, SEWAGE & GARBAC	13,941	9,500	19,685	18,920	18,920	18,920
505-42-4300-531225 STORM WATER	1,294	1,000	1,014	2,500	2,500	2,500
505-42-4300-531230 ELECTRICITY	28,344	24,300	30,592	24,300	24,300	24,300
505-42-4300-531700 OTHER SUPPLIES	16	0	0	- 0	- 0	- 0
505-42-4300-541200 LAND & IMPROVEMENTS	0	0	0	- 0	- 0	- 0
505-42-4300-541300 BUILDING	0	0	0	- 0	- 0	- 0
505-42-4300-542100 MACHINERY & EQUIPMENT	0	5,000	0	5,000	5,000	5,000
505-42-4300-542200 TRUCKS & AUTOMOBILES	0	0	0	- 0	- 0	- 0
505-42-4300-561000 DEPRECIATION EXPENSE	444,233	636,850	583,779	636,850	636,850	636,850
42 WASTEWATER PLANT	<u>1,814,634</u>	<u>2,041,257</u>	<u>1,763,566</u>	<u>2,296,451</u>	<u>2,296,451</u>	<u>2,296,451</u>

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>NUMBER/DESCRIPTION 42</u>	<u>APPROVED BUDGET</u>			
WASTEWATER PLANT				
505-42-4300-522000 OTHER OUTSIDE SERVICE	1,208,881			
Requested Amount: \$1,208,881				
This is the contract pricing with CH2M HILL / JACOBS to provide the operations of the Waste Water Treatment Plant.				
Year	Total	Water Plant	WWTP	% change
2011	\$1,354,576	\$609,559	\$745,017	0.0%
2012	\$1,388,440	\$624,798	\$763,642	2.5%
2013	\$1,416,209	\$637,294	\$778,915	2.0%
2014	\$1,444,535	\$650,041	\$794,494	2.0%
2015	\$1,462,590	\$658,165	\$804,425	2.0%
2016	\$1,506,468	\$677,910	\$828,558	3.0%
2017	\$1,681,150	\$756,518	\$924,632	11.6%
2018	\$1,711,852	\$564,161	\$1,147,691	0.2%
2019	\$1,634,634	\$588,578	\$1,046,056	(4.5%)
2020	\$1,667,327	\$600,238	\$1,067,089	2.0%*
2021	\$1,700,674	\$612,243	\$1,088,431	2.0%*
2022	\$1,734,688	\$624,488	\$1,110,200	2.0%*
2023	\$1,804,075	\$649,468	\$1,154,607	4.0%
2024	\$1,892,474	\$681,291	\$1,211,183	4.9%
*The proposed 2024 base fee is per the contract.				
505-42-4300-522110 SLUDGE DISPOSAL				215,000
Requested Amount: \$215,000.00				
This line item is for recording the hauling & disposal of sludge from the wastewater plant. The sludge is recycled into fertilizer. EARTH PRODUCTS				
505-42-4300-522200 BUILDING REPAIR& MAIN				0
505-42-4300-522201 OFFICE EQUIP-REP & MAINT				0

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
505-42-4300-522203 MACH & EQUIP-REP & MA Requested Amount: \$185,000 This amount is for repairs over \$2,000 each per the contract with CH2M Hill. Security gates for plant, reuse pump rebuild, fence repair, lift station pump, digester bridge hoist, aeraerator gear boxes.	185,000
505-42-4300-523200 TELEPHONE EXPENSE	0
505-42-4300-531210 WATER, SEWAGE & GARB Requested Amount: \$18,920 This is for the utility expenses at the Waste Water Treatment Plant.	18,920
505-42-4300-531225 STORM WATER Requested Amount: \$2,500 This is the Storm Water fees for the waste water plant and lift stations.	2,500
505-42-4300-531230 ELECTRICITY Requested Amount: \$24,300.00 The requested amount is for electricity for sewer lift stations.	24,300
505-42-4300-531700 OTHER SUPPLIES	0
505-42-4300-541200 LAND & IMPROVEMENTS Requested Amount: \$0	0
505-42-4300-541300 BUILDING Requested Amount: \$0	0

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
505-42-4300-542100 MACHINERY & EQUIPME Requested Amount: \$5,000.00 This amount is for misc equipment needs that may arise.	5,000
505-42-4300-542200 TRUCKS & AUTOMOBILES Requested Amount \$0	0
505-42-4300-561000 DEPRECIATION EXPENSE Requested Amount: \$636,850 This is the amount of depreciation expense for the sewer related fixed assets. The depreciation is calculated using the straight-line method with the GFOA suggested life.	636,850
42 WASTEWATER PLANT	<hr style="border: 0.5px solid black;"/> 2,296,451
	<hr style="border: 0.5px solid black;"/> 2,296,451 <hr style="border: 1px solid black;"/>

CITY OF AMERICUS
2024 OPERATING BUDGET

UTILITY BILLING DEPARTMENT

MISSION STATEMENT/GENERAL OBJECTIVES (see Finance)

GOALS – 2024 (see Finance)

CITY OF AMERICUS
2024 OPERATING BUDGET

FINANCE/UTILITY BILLING

MISSION STATEMENT/GENERAL OBJECTIVES

We envision the Finance Department to be a well-informed, well trained team providing quality customer service, citizen education, excellent treasury management, and quality record keeping for the purpose of maintaining the fiscal integrity and reputation of the City of Americus.

GOALS – 2024

Quality Customer Service:

Time Frame

- Continue to improve internal reporting and processes to increase employee productivity On-going
- Cross train employees regarding customer service and utility billing duties On-going
- Continue to utilize agencies to assist in collection of delinquent utility customers On-going
- Continue to improve the telephone system for improved customer service to include automated interactive voice response(IVR) system for payment arrangements, balances, and payments. 2018-2024
- Update ordinances to include purchasing policies and e-signatures On-going
- Upgrade financial software, and billing software 2024
- Continue to improve the financial software and utility billing software for more user friendly options for our citizens and utility bill printing options to include payment kiosk On-going

Educate/Involve Citizens:

Time Frame

- Educate Citizens through newspaper, radio, & television As Needed
- Participation in Customer Service Week and other customer focused events As Needed

Treasury Management / Record Keeping:

Time Frame

- Complete annual audit & submission of CAFR for Certificate of Achievement in Financial Reporting May/June
- Improve collection of Storm Water only accounts through garnishment/court On-going

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>AMENDED BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>% REM</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
43 UTILITY BILLING							
505-43-1530-521201 LEGAL EXPENSE	125	1,500	100	93.33	1,500	1,500	1,500
505-43-1565-531108 BUILDING REPAIR & MAINT	3,002	2,000	2,277	-13.83	2,000	1,500	1,500
505-43-4400-511000 REGULAR PAY	318,534	303,113	284,764	6.05	381,952	381,952	381,952
505-43-4400-511300 OVERTIME PAY	7,065	11,500	10,369	9.83	16,000	16,000	16,000
505-43-4400-512100 GROUP MEDICAL INSURANC	61,484	67,914	67,914	0.00	115,383	85,376	85,376
505-43-4400-512101 OPT OUT INSURANCE PLAN	3,000	3,000	1,962	34.61	3,000	3,000	3,000
505-43-4400-512110 GROUP DENTAL INSURANCE	4,122	2,655	3,333	-25.55	2,950	2,950	2,950
505-43-4400-512200 SOCIAL SECURITY PAYMENT	23,787	24,587	24,268	1.30	29,219	29,219	29,219
505-43-4400-512400 RETIREMENT SYSTEM	-26,468	35,611	24,123	32.26	43,275	43,275	43,275
505-43-4400-512401 PENSION EXPENSE	0	0	0	0.00	- 0	- 0	- 0
505-43-4400-512700 WORKERS' COMPENSATION	2,180	2,812	5,696	-102.56	3,560	3,560	3,560
505-43-4400-521100 PURCHASED/CONTRACTED S	0	0	0	0.00	- 0	- 0	- 0
505-43-4400-521203 AUDIT FEES	0	0	0	0.00	- 0	- 0	- 0
505-43-4400-521302 COLLECTION COSTS	0	5,300	0	100.00	5,300	5,300	5,300
505-43-4400-522000 OTHER OUTSIDE SERVICES	45,936	44,000	62,044	-41.01	44,000	44,000	44,000
505-43-4400-522202 AUTO & TRUCK-REP & MAIN	3,078	2,000	3,235	-61.76	2,000	2,000	2,000
505-43-4400-522203 MACH & EQUIP-REP & MAIN	65	1,171	705	39.80	1,171	1,171	1,171
505-43-4400-522206 COMPUTER -REP & MAINT	12,392	29,840	25,247	15.39	29,840	29,840	29,840
505-43-4400-523100 INSURANCE EXPENSE	43,133	48,501	73,296	-51.12	58,201	58,201	58,201
505-43-4400-523200 TELEPHONE	18,847	12,000	16,762	-39.69	12,000	12,000	12,000
505-43-4400-523201 POSTAGE	37,290	30,000	35,922	-19.74	30,000	30,000	30,000
505-43-4400-523301 ADVERTISING EXPENSES	740	1,200	745	37.92	1,200	1,200	1,200
505-43-4400-523700 TRAINING & MEETING	673	2,500	5,158	-106.32	2,500	2,500	2,500
505-43-4400-523900 UNIFORMS	1,999	750	1,275	-70.00	750	750	750
505-43-4400-523905 MERCHANT FEES	106,847	80,000	85,848	-7.31	80,000	80,000	80,000

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>AMENDED BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>% REM</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
505-43-4400-523909 SALE FEES	0	0	0	0.00	1,000	1,000	1,000
505-43-4400-531100 OFFICE/COMPUTER SUPPLIE	12,219	15,000	14,146	5.69	15,000	15,000	15,000
505-43-4400-531230 ELECTRICITY	0	10,000	13,497	-34.97	11,000	12,000	12,000
505-43-4400-531270 GASOLINE ALLOCATED	5,965	2,000	5,508	-175.40	2,000	2,000	2,000
505-43-4400-531700 OTHER SUPPLIES	3,387	3,500	5,580	-59.43	3,500	3,500	3,500
505-43-4400-531701 MISCELLANEOUS EXPENSE	130,000	0	0	0.00	- 0	- 0	- 0
505-43-4400-542200 TRUCKS & AUTOMOBILES	0	25,000	26,565	-6.26	- 0	- 0	- 0
505-43-4400-542900 OTHER CAPITAL EXPENDITU	0	25,000	17,488	30.05	100,000	100,000	100,000
505-43-4400-551101 DATA CENTER EXPENSE	11,271	4,170	8,045	-92.92	4,170	4,170	4,170
505-43-4400-561001 AMORTIZATION EXPENSE	0	0	0	0.00	- 0	- 0	- 0
505-43-4400-571000 CONTINGENCIES	0	7,500	0	100.00	7,500	7,500	7,500
505-43-4400-573000 PILOT	206,400	206,400	206,400	0.00	206,400	206,400	206,400
505-43-4400-573001 BANK CHARGES	13	0	0	0.00	- 0	- 0	- 0
505-43-4400-574000 BAD DEBT EXPENSE	486,926	46,500	46,500	0.00	46,500	46,500	46,500
505-43-4400-582001 INTEREST EXPENSE	448,771	435,258	288,454	33.73	414,496	414,496	414,496
505-43-4400-583000 PAYING AGENT FEES	1,200	0	1,200	0.00	- 0	- 0	- 0
505-43-4400-611001 TRANSFER TO GEN FUND	1,071,000	1,071,000	1,071,000	0.00	1,071,000	2,571,000	2,500,000
505-43-4400-611002 SHARED REV TO GEN FUND	220,000	220,000	220,000	0.00	220,000	220,000	220,000
505-43-4400-611003 TRANSFER TO GAS FUND	62,683	0	0	0.00	- 0	- 0	- 0
505-43-4400-611004 TRANSFER TO SOILD WASTE	0	0	0	0.00	- 0	- 0	- 0
505-43-4400-611005 TRANSFER TO STORM WATE	2,373,663	0	0	0.00	- 0	- 0	- 0
505-43-4400-611006 TRANSFER TO INSURAN FUN	40,000	0	0	0.00	- 0	- 0	- 0
43 UTILITY BILLING	<u>5,741,330</u>	<u>2,783,282</u>	<u>2,659,425</u>	4.45	<u>2,968,367</u>	<u>4,438,860</u>	<u>4,367,860</u>
	<u>5,741,330</u>	<u>2,783,282</u>	<u>2,659,425</u>	4.45	<u>2,968,367</u>	<u>4,438,860</u>	<u>4,367,860</u>

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

NUMBER/DESCRIPTION 43	APPROVED BUDGET
UTILITY BILLING	
505-43-1530-521201 LEGAL EXPENSE	1,500
Requested Amount: \$1,500	
This is to cover legal fees for ordinance changes, utility collection service contracts, and other requirements.	
505-43-1565-531108 BUILDING REPAIR & MAINT	1,500
Requested Amount: \$2000	
Recommended Amount: \$1500	
505-43-4400-511000 REGULAR PAY	381,952
Requested Amount: \$381,592	
Personnel requirements:	
	Current Requested
Customer Service Administrator	1 1
Customer Service Representative*	4 5
Utility Billing Technician	1 1
Courier/Meter Reader	1 1
Revenue Collector	1 1
Meter Maintenance Technicians	2 2

	10 11
Requested: Includes a 5% increase in salary	
505-43-4400-511300 OVERTIME PAY	16,000
Requested Amount: \$16,000	
The requested budget includes normal overtime incurred during peak times such as utility billing due dates and cutoff activities as well as rereads where necessary.	

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>505-43-4400-512100 GROUP MEDICAL INSURA</p> <p>The requested amount per employee is \$11,538, which was initially projected to reflect a 20% increase over the 2023 rates. Nevertheless, the recommended amount, as provided by the insurance brokers is lower than anticipated with only a 10% increase over the 2023 rate of \$9,702. The recommended amount factoring in employee withholding and the expected Opt Out participation, results in a final rate of \$10,672 per employee for the year 2024.</p>	85,376
<p>505-43-4400-512101 OPT OUT INSURANCE PLA</p> <p>Requested Amount: \$3,000</p> <p>This amount represents \$3,000 per employee for expected Opt Out participation.</p>	3,000
<p>505-43-4400-512110 GROUP DENTAL INSURAN</p> <p>Requested Amount: \$2,950</p> <p>This amount represents \$295 per employee.</p>	2,950
<p>505-43-4400-512200 SOCIAL SECURITY PAYMI</p> <p>Requested Amount: \$29,219</p> <p>This amount is 7.65% of the total salary of the department.</p>	29,219
<p>505-43-4400-512400 RETIREMENT SYSTEM</p> <p>Requested amount: \$ 43,275</p> <p>This amount is 11.33% of the total salary of the department. Per GMA contribution rates. The new 2024 rate is 11.33%</p>	43,275
<p>505-43-4400-512401 PENSION EXPENSE</p>	0
<p>505-43-4400-512700 WORKERS' COMPENSATIC</p> <p>Requested Amount: \$3,560</p> <p>This amount represents a percentage of the total salaries for the department based on labor classes and 2023 rates.</p>	3,560
<p>505-43-4400-521100 PURCHASED/CONTRACTE</p>	0

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
505-43-4400-521203 AUDIT FEES	0
505-43-4400-521302 COLLECTION COSTS	5,300
Requested Amount: \$5,300	
The amount represents our expected outside agency costs. These costs are charged on a contingency basis and run from 16.5% to 19%, depending upon the age of the account. The requested amount is the same amount requested for 2023.	
505-43-4400-522000 OTHER OUTSIDE SERVICE	44,000
Requested Amount \$44,000	
This sum reflects the year-to-date annualized charges related to the Online Utility Exchange services, which involve conducting credit risk assessments on customers to determine deposit costs and the expenses associated with outsourcing bill printing to an external agency.	
505-43-4400-522202 AUTO & TRUCK-REP & MA	2,000
Requested Amount: \$2,000	
The requested amount is the same amount requested for last year for the normal repair and maintenance of the Courier/Meter Reader's vehicle.	
505-43-4400-522203 MACH & EQUIP-REP & MA	1,171
Requested Amount: \$1,171	
This amount is for incidental repairs.	
The requested amount is the same amount requested for 2023.	

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>505-43-4400-522206 COMPUTER -REP & MAINT</p> <p style="margin-left: 20px;">Requested Amount: \$29,840</p> <p style="margin-left: 20px;">Includes the following:</p> <p style="margin-left: 40px;">\$15,000 CSI Software & Hardware</p> <p style="margin-left: 40px;">\$ 1,200 Maintenance for Doc e Serve</p> <p style="margin-left: 40px;">\$12,400 Flexnet (radio read) maintenance contract</p> <p style="margin-left: 40px;">\$ 500 Miscellaneous printer repairs</p> <p style="margin-left: 40px;">\$ 800 Utility Billing Software program changes (1 per year)</p> <p style="margin-left: 20px; border-top: 1px solid black;">\$29,840</p>	<p>29,840</p>
<p>505-43-4400-523100 INSURANCE EXPENSE</p> <p style="margin-left: 20px;">Requested Amount: \$58,201</p> <p style="margin-left: 20px;">This represents the insurance coverage for general liability, property, and Public Official Errors & Omissions (E&O) specifically designated for the Water & Sewer Fund. The proposal incorporates an anticipated rise of approximately 20%.</p>	<p>58,201</p>
<p>505-43-4400-523200 TELEPHONE</p> <p style="margin-left: 20px;">Requested Amount: \$12,000</p> <p style="margin-left: 20px;">The requested amount includes the following:</p> <p style="margin-left: 40px;">\$ 3,000 Enterprise Billing (PINELAND)</p> <p style="margin-left: 40px;">\$ 2,100 Bandwidth (telephone - 5 lines)</p> <p style="margin-left: 40px;">\$ 3,800 Peppermint Way & Grand Ave tower (radio read)</p> <p style="margin-left: 40px;">\$ 960 Courier & Customer Service Administrator cellular</p> <p style="margin-left: 40px;">\$ 9,640 Other Charges</p> <p style="margin-left: 20px; border-top: 1px solid black;">\$19,500</p> <p style="margin-left: 20px;">Services moved to Pineland</p>	<p>12,000</p>

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>505-43-4400-523201 POSTAGE</p> <p style="padding-left: 20px;">Requested Amount: \$30,000</p> <p style="padding-left: 20px;">The requested amount is for mailing any utility bills and any miscellaneous mailing for utility billing.</p>	<p>30,000</p>
<p>505-43-4400-523301 ADVERTISING EXPENSES</p> <p style="padding-left: 20px;">Requested Amount: \$1,200</p> <p style="padding-left: 20px;">The amount requested is for advertising expenses for Senior Citizens Discount, Budget Billing, and Periodic Ads for payment options.</p>	<p>1,200</p>
<p>505-43-4400-523700 TRAINING & MEETING</p> <p style="padding-left: 20px;">Requested Amount: \$2,500</p> <p style="padding-left: 20px;">The requested amount includes CSI webinars at \$75 each and outside training for the Customer Service Representatives and Supervisor. This is also for training for the Sensus software update and for our Revenue Collection and a online CSR training and other related training when needed.</p>	<p>2,500</p>
<p>505-43-4400-523900 UNIFORMS</p> <p style="padding-left: 20px;">Requested Amount: \$750</p> <p style="padding-left: 20px;">This amount is for uniforms for three employees. CINTAS</p>	<p>750</p>
<p>505-43-4400-523905 MERCHANT FEES</p> <p style="padding-left: 20px;">Requested Amount: \$80,000</p> <p style="padding-left: 20px;">These fees for the utility billing payment website. These costs are recovered from the customers. The revenue is recorded in the "Web Pay - Convenience Fees" line item. This amount is the annualized amount for 2022 using the fee total per month.</p> <p style="padding-left: 20px;">Off setting Revenue for credit card payments</p>	<p>80,000</p>

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
505-43-4400-523909 SALE FEES Requested Amount: \$1,000 This is the handling cost for the sale of surplus assets for the Water and Sewer fund.	1,000
505-43-4400-531100 OFFICE/COMPUTER SUPPI Requested Amount: \$15000.00 The amount covers office and computer supplies.	15,000
505-43-4400-531230 ELECTRICITY Requested Amount: \$11,000 The cost associated with electrical usage at the Customer Service Center. Recommended Amount: \$12,000	12,000
505-43-4400-531270 GASOLINE ALLOCATED Requested Amount: \$2,000	2,000
505-43-4400-531700 OTHER SUPPLIES Requested Amount: \$3,500	3,500
505-43-4400-531701 MISCELLANEOUS EXPENS	0
505-43-4400-542200 TRUCKS & AUTOMOBILES	0

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>505-43-4400-542900 OTHER CAPITAL EXPENDI</p> <p style="margin-left: 20px;">Requested Amount: \$100,000</p> <p style="margin-left: 40px;">Sensus FlexNet Upgrade \$25,000</p> <p style="margin-left: 40px;">Interactive Voice Response System \$75,000</p> <hr style="width: 20%; margin-left: auto; margin-right: 0;"/> <p style="margin-left: 40px;">\$100,000</p>	<p>100,000</p>
<p>505-43-4400-551101 DATA CENTER EXPENSE</p> <p style="margin-left: 20px;">Requested Amount: 4170</p> <p style="margin-left: 20px;">This is the budget allocated to this department for internet services, other computer connectivity expenses, computer equipment repairs, and computer equipment upgrades. This budget amount is year-to-date and has been annualized.</p>	<p>4,170</p>
<p>505-43-4400-561001 AMORTIZATION EXPENSE</p> <p style="margin-left: 20px;">Requested Amount: \$0</p>	<p>0</p>
<p>505-43-4400-571000 CONTINGENCIES</p> <p style="margin-left: 20px;">Requested Amount: \$7,500</p> <p style="margin-left: 20px;">This amount is sufficient to cover any unexpected expenditures in the Water and Sewer fund. Generally, this is for sewer backups not covered by insurance. This is the same amount requested for 2023</p>	<p>7,500</p>
<p>505-43-4400-573000 PILOT</p> <p style="margin-left: 20px;">Requested Amount: \$206,400</p> <p style="margin-left: 20px;">This is the payment in lieu of taxes from the W&S Fund to the General Fund. This amount is calculated by taking the total value of the Water and Sewer properties inside the city limits and multiplying times the current millage rate for 2015.</p> <p style="margin-left: 20px;">(31,500,000 x 50% x .01312 = \$206,640) Rounded up to \$206,400</p> <p style="margin-left: 20px;">This is the same amount for 2023.</p>	<p>206,400</p>
<p>505-43-4400-573001 BANK CHARGES</p>	<p>0</p>

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>						
505-43-4400-574000 BAD DEBT EXPENSE Requested Amount: \$46,500	46,500						
505-43-4400-582001 INTEREST EXPENSE Requested Amount: \$ 414,496	414,496						
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; border-bottom: 1px solid black;">Interest</th> <th style="text-align: left; border-bottom: 1px solid black;">Principal</th> <th style="text-align: left; border-bottom: 1px solid black;">Total</th> </tr> </thead> <tbody> <tr> <td>\$414,496</td> <td>\$ 767,815</td> <td>\$1,183,311</td> </tr> </tbody> </table>	Interest	Principal	Total	\$414,496	\$ 767,815	\$1,183,311	
Interest	Principal	Total					
\$414,496	\$ 767,815	\$1,183,311					
Revenue Bond -2019							
The Principal balance due at 12/31/24 will be:							
\$15,209,918 Revenue Bond - 2019 (Payout-Sep 1, 2039) (Rate 2.76%)							
505-43-4400-583000 PAYING AGENT FEES	0						

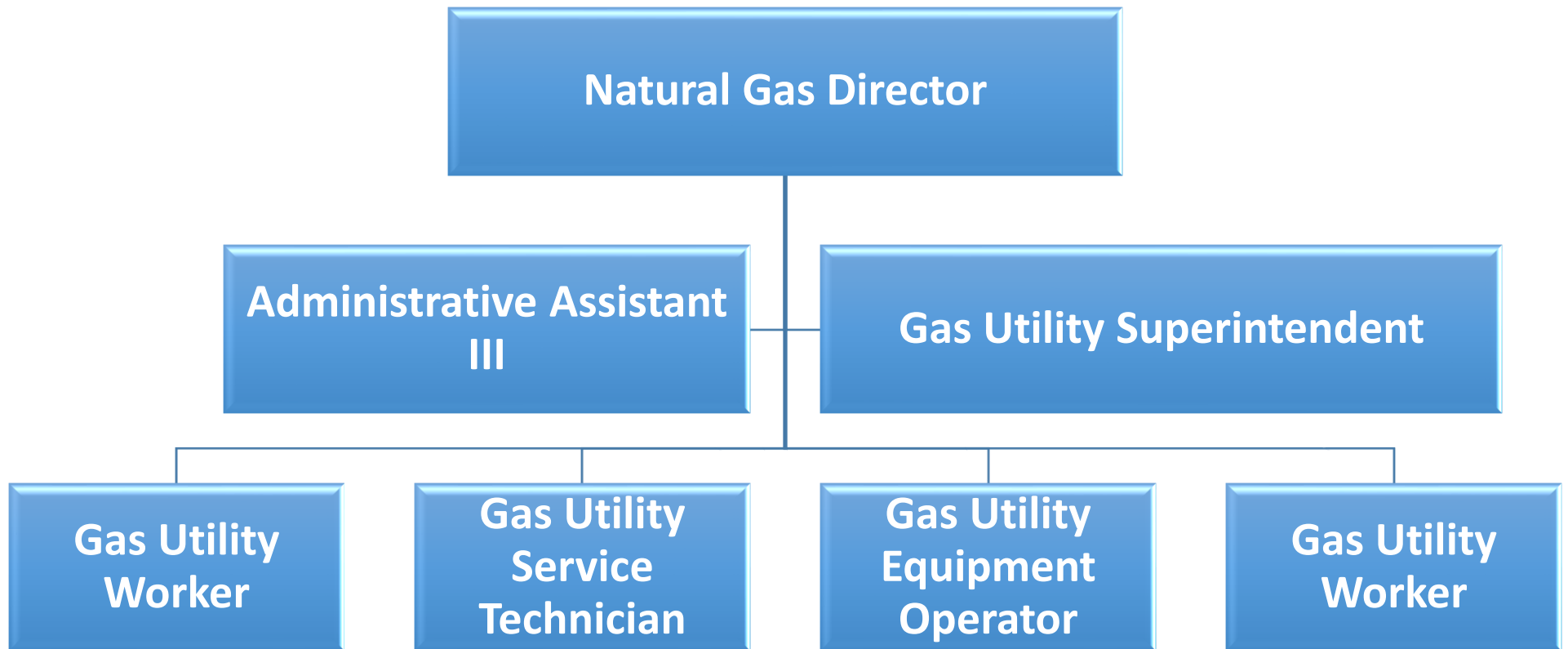
CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>																				
505-43-4400-611001 TRANSFER TO GEN FUND	2,500,000																				
Requested Amount: \$1,071,000																					
*Recommended Amount: \$2,571,00																					
The recommended amount is derived from the water revenue forecasts, attributed to the expected rise in water and sewer rates which will increase the revenue projections.																					
*It is recommended that the 2024 flat rate fees and water consumption fees be increased, as these rates have remained unchanged for over a decade. Inflation costs have doubled during this time, but the City of Americus has not adjusted its customer rates to account for these increases.																					
*Consequently, increasing the transfer amounts from the water fund to the general fund would help offset the rising costs and maintain financial stability for the City.																					
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; border-bottom: 1px solid black;">CURRENT RATES 2023</th> <th style="text-align: left; border-bottom: 1px solid black;">PROPOSED RATES</th> </tr> </thead> <tbody> <tr> <td style="padding-left: 20px;">2024 _____</td> <td></td> </tr> <tr> <td style="padding-left: 20px;">WATER CURRENT RATE - \$2.32 PER 100 CF</td> <td style="padding-left: 20px;">PROPOSED RATE - \$3.32 PER</td> </tr> <tr> <td style="padding-left: 40px;">100 CF</td> <td></td> </tr> <tr> <td style="padding-left: 20px;">BASE FEE - \$7.10</td> <td style="padding-left: 20px;">PROPOSED RATE - \$12.00 BASE</td> </tr> <tr> <td style="padding-left: 40px;">FEE</td> <td></td> </tr> <tr> <td style="padding-left: 20px;">SEWER RATE - \$2.95 PER 100 CF</td> <td style="padding-left: 20px;">PROPOSED RATE - \$3.95 PER</td> </tr> <tr> <td style="padding-left: 40px;">100 CF</td> <td></td> </tr> <tr> <td style="padding-left: 20px;">BASE FEE - \$12.50</td> <td style="padding-left: 20px;">PROPOSED RATE - \$15.00 BASE</td> </tr> <tr> <td style="padding-left: 40px;">FEE</td> <td></td> </tr> </tbody> </table>	CURRENT RATES 2023	PROPOSED RATES	2024 _____		WATER CURRENT RATE - \$2.32 PER 100 CF	PROPOSED RATE - \$3.32 PER	100 CF		BASE FEE - \$7.10	PROPOSED RATE - \$12.00 BASE	FEE		SEWER RATE - \$2.95 PER 100 CF	PROPOSED RATE - \$3.95 PER	100 CF		BASE FEE - \$12.50	PROPOSED RATE - \$15.00 BASE	FEE		
CURRENT RATES 2023	PROPOSED RATES																				
2024 _____																					
WATER CURRENT RATE - \$2.32 PER 100 CF	PROPOSED RATE - \$3.32 PER																				
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100 CF																					
BASE FEE - \$12.50	PROPOSED RATE - \$15.00 BASE																				
FEE																					
This will increase the transfers from the water and sewer to the general fund by 1,500,000.																					
505-43-4400-611002 SHARED REV TO GEN FUN	220,000																				
Requested Amount:\$220,000																					
505-43-4400-611003 TRANSFER TO GAS FUND	0																				

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
505-43-4400-611004 TRANSFER TO SOILD WAS	0
505-43-4400-611005 TRANSFER TO STORM WA	0
505-43-4400-611006 TRANSFER TO INSURAN F	0
43 UTILITY BILLING	<hr/> 4,367,860
	<hr/> <hr/> 4,367,860

City of Americus Natural Gas Organization Chart 2024



CITY OF AMERICUS

2024 OPERATING BUDGET

**NATURAL GAS SERVICES
MISSION STATEMENT/GENERAL OBJECTIVES**

The mission of the Americus Natural Gas Department is to maximize customer satisfaction by providing affordably priced natural gas and natural gas services as safely, reliably and efficiently as possible.

Our actions are guided by the following principals:

- That each customer is a valued and respected individual
- That the safety of our customers, employees and the general public must always come first
- That we provide improving value to our customers through innovation and creativity in our jobs, our product and the services we provide
- That we take responsibility and ownership in the performance of our duties

GOALS -2024

- Focus on enhancing operational efficiency
- Provide a safe and affordable product, backed up with quality service
- Recognize and embrace our responsibility to serve our customers promptly and courteously, and to provide them with a broad range of services from appliance sales to service line installations.
- Continue to grow our gas load with customer incentives

CITY OF AMERICUS
2024 OPERATING BUDGET-REVENUES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
515 NATURAL GAS FUND						
515-00-0000-334110 OTHER GRANTS	0	0	0	- 0	- 0	- 0
515-00-0000-341941 SALES TAX COMPENSATION	1,447	1,500	1,241	1,500	1,500	1,500
515-00-0000-344410 RESIDENTIAL GAS SALES	732,941	825,640	634,518	833,357	833,357	833,357
515-00-0000-344411 SMALL AND LARGE COMM. G	1,244,137	1,434,017	992,848	1,164,549	1,164,549	1,164,549
515-00-0000-344412 INDUSTRIAL GAS SALES	11,368	27,496	16,009	21,934	21,934	21,934
515-00-0000-344413 INTERRUPTIBLE GAS SALES	766,441	474,832	307,778	488,677	488,677	488,677
515-00-0000-349402 GAS RECONNECT SALES	12,680	12,500	17,843	15,000	15,000	15,000
515-00-0000-349405 SERVICE DEPT SALES	186,154	110,000	92,163	105,000	105,000	105,000
515-00-0000-349406 SERVICE LINE SALES	2,535	500	29,263	7,000	7,000	7,000
515-00-0000-361000 OTHER INTEREST EARNED	1,585	300	3,844	1,500	1,500	1,500
515-00-0000-389000 OTHER MISC RECEIPTS	134,160	130,000	209,566	140,000	140,000	140,000
515-00-0000-389004 RECOVERY OF BAD DEBT	0	1,000	0	- 0	- 0	- 0
515-00-0000-389006 CARRYOVER OF RET EARNIN	0	59,306	0	10,000	10,000	10,000
515-00-0000-392101 SALE OF CITY PROPERTY	0	0	0	- 0	- 0	- 0
515-00-0000-392200 RECYCLING PROCEEDS	285	200	200	- 0	- 0	- 0
515-00-0000-393601 LOAN PROCEEDS	0	0	0	- 0	- 0	- 0
515 NATURAL GAS FUND	<u>3,093,734</u>	<u>3,077,291</u>	<u>2,305,274</u>	<u>2,788,517</u>	<u>2,788,517</u>	<u>2,788,517</u>

CITY OF AMERICUS
2024 OPERATING BUDGET - REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
515 NATURAL GAS FUND	
515-00-0000-334110 OTHER GRANTS	0
515-00-0000-341941 SALES TAX COMPENSATION Requested Amount: \$1,500	1,500
This amount represents the amount of sales tax collected and retained by the City as compensation for collecting, reporting, and remitting to the Department of Revenue on a timely basis. The requested amount is the current year to date amount annualized and rounded up. This is reduced for the impact of the tax exemption on gas for manufacturing purposes.	
515-00-0000-344410 RESIDENTIAL GAS SALES Requested Amount: \$833,357	833,357
The requested amount is based on projections by our MGAG rate analyst. It includes a recommended proposal for a \$4.00 increase to the monthly base fee as well as a 7.5% increase in the Residential gas rate	
Residential & Small Commercial Rate = current - \$1.329 per cf new - \$1.429 per cf	
515-00-0000-344411 SMALL AND LARGE COMMERCIAL GAS SALES Requested Amount: \$1,164,549	1,164,549
The requested amount is based on projections by our MGAG rate analyst. It includes a recommended proposal for a \$4.00 increase to the Small Commercial monthly base fee and a \$5.00 increase to the Large Commercial monthly base fee as well as a 7.5% increase to the Small Commercial gas rate & a 4% increase to the Large Commercial gas rate.	
Small Commercial Rate = current - \$1.329 per cf new - \$1.429 per cf	
Large Commercial Rate = current - \$1.249 per cf new - \$1.299 per cf	

CITY OF AMERICUS
2024 OPERATING BUDGET - REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>515-00-0000-344412 INDUSTRIAL GAS SALES</p> <p style="padding-left: 20px;">Requested Amount: \$21,934</p> <p style="padding-left: 20px;">The requested amount is based on projections by our MGAG rate analyst. It includes a recommended proposal for a \$5.00 increase to the monthly base fee as well as a 4% increase to the Firm Industry gas rate.</p> <p style="padding-left: 20px;">Firm Industry = current - \$1.249 per cf new - \$1.299 per cf</p>	<p>21,934</p>
<p>515-00-0000-344413 INTERRUPTIBLE GAS SAL</p> <p style="padding-left: 20px;">Requested Amount: \$488,677</p> <p style="padding-left: 20px;">The requested amount is based on projections by our MGAG rate analyst. It includes a recommended proposal for a \$5.00 increase to the monthly base fee as well as a 10.3% increase to the Interruptible gas rate</p> <p style="padding-left: 20px;">Interruptible Rate = current - \$0.484 per cf new - \$0.534 per cf</p>	<p>488,677</p>
<p>515-00-0000-349402 GAS RECONNECT SALES</p> <p style="padding-left: 20px;">Requested Amount: \$15,000</p> <p style="padding-left: 20px;">The requested amount includes 300 reconnects at \$50 each.</p>	<p>15,000</p>
<p>515-00-0000-349405 SERVICE DEPT SALES</p> <p style="padding-left: 20px;">Requested Amount: \$105,000</p> <p style="padding-left: 20px;">The requested amount is the current YTD amount annualized and is for the sale of natural gas appliances. This includes the money reimbursed to the city by the Gas Authority for the Main Street Financing Program. In an effort to increase customer service and gas load, we promote the sale and installation of natural gas appliances.</p>	<p>105,000</p>
<p>515-00-0000-349406 SERVICE LINE SALES</p> <p style="padding-left: 20px;">Requested Amount: \$7000</p> <p style="padding-left: 20px;">The requested amount is for expenses associated with the installation of new gas lines (tap fees, material, etc.)</p>	<p>7,000</p>

CITY OF AMERICUS
2024 OPERATING BUDGET - REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
515-00-0000-361000 OTHER INTEREST EARNEI Requested Amount: \$1,500 The amount requested is the current year to date amount annualized and adjusted for expected levels of idle cash. This reflects no improvement in the interest rates.	1,500
515-00-0000-389000 OTHER MISC RECEIPTS Requested Amount: \$140,000 The requested amount is a projection of our portfolio refund for the year by the Municipal Gas Authority.	140,000
515-00-0000-389004 RECOVERY OF BAD DEBT Requested Amount: \$1,000 This is the estimated collections on previously written off utility bills. Some of this revenue is offset by related collection cost expense in the Water and Sewer Fund (Department 43). This is the estimate for the Natural Gas portion.	0
515-00-0000-389006 CARRYOVER OF RET EAR Requested Amount: \$10,000 \$10,000 - this amount is to purchase and install a rectifier for our Cathodic Protection system as part of our Integrity Management program as well as routine maintenance and repairs on the exiting rectifiers. This is a carryover from the 2023 budget (account# 515-81-4700-522009 Contracted Maintenance).	10,000
515-00-0000-392101 SALE OF CITY PROPERTY Requested Amount: \$0	0
515-00-0000-392200 RECYCLING PROCEEDS Requested Amount: \$200	0
515-00-0000-393601 LOAN PROCEEDS Requested Amount: \$0	0
515 NATURAL GAS FUND	2,788,517

CITY OF AMERICUS
2024 OPERATING BUDGET - REVENUE DETAIL

ACCOUNT NUMBER/DESCRIPTION

APPROVED
BUDGET

2,788,517

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>% REM</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
80 COST OF GAS							
515-80-4700-531500 FIRM GAS	1,619,556	1,401,949	690,029	50.78	1,025,884	1,025,884	1,025,884
515-80-4700-531501 INTERRUPTIBLE GAS	611,693	363,546	146,874	59.60	272,153	272,153	272,153
515-80-4700-615000 PROPANE COSTS	<u>0</u>	<u>0</u>	<u>0</u>	0.00	<u>- 0</u>	<u>- 0</u>	<u>- 0</u>
80 COST OF GAS	<u>2,231,249</u>	<u>1,765,495</u>	<u>836,903</u>	52.60	<u>1,298,037</u>	<u>1,298,037</u>	<u>1,298,037</u>

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
80 COST OF GAS	
515-80-4700-531500 FIRM GAS	1,025,884
Requested Amount: \$1,025,884	
The requested amount is the projected amount prepared by MGAG.	
515-80-4700-531501 INTERRUPTIBLE GAS	272,153
Requested Amount: \$272,153	
The requested amount is the projected amount prepared by MGAG.	
515-80-4700-615000 PROPANE COSTS	0
Requested Amount: \$0	
We no longer own or operate a Peak Shaving Facility	
80 COST OF GAS	1,298,037
	1,298,037

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
81 SERVICE DEPT						
515-81-1530-521201 LEGAL FEES	2,700	500	45	500	500	500
515-81-4700-511000 REGULAR PAY	355,944	336,681	317,939	388,866	388,866	388,866
515-81-4700-511300 OVERTIME PAY	2,545	4,000	4,043	4,000	4,000	4,000
515-81-4700-512100 GROUP MEDICAL INSURANC	52,632	58,212	58,212	69,230	64,032	64,032
515-81-4700-512101 OPT OUT INSURANCE PLAN	3,000	3,000	3,000	3,000	3,000	3,000
515-81-4700-512110 GROUP DENTAL INSURANCE	3,499	2,065	2,916	2,065	2,065	2,065
515-81-4700-512200 SOCIAL SECURITY PAYMENT	25,348	26,301	26,347	29,748	29,748	29,748
515-81-4700-512400 RETIREMENT SYSTEM	41,184	38,093	31,658	44,058	44,058	44,058
515-81-4700-512401 PENSION EXPENSE	0	0	0	- 0	- 0	- 0
515-81-4700-512700 WORKERS COMPENSATION	5,022	6,480	-5,081	7,482	7,482	7,482
515-81-4700-521202 ENGINEERING FEES	12,600	13,200	12,100	14,400	14,400	14,400
515-81-4700-522000 OTHER OUTSIDE SERVICES	1,480	2,800	275	2,800	2,800	2,800
515-81-4700-522009 CONTRACTED MAINTENANC	0	10,000	0	10,000	10,000	10,000
515-81-4700-522200 BUILDING REP & MAINT	179	1,000	370	1,000	1,000	1,000
515-81-4700-522201 OFFICE EQUIP REP & MAINT	409	1,000	1,743	1,000	1,000	1,000
515-81-4700-522202 AUTO & TRUCK-REP & MAIN	11,993	14,000	14,832	14,000	14,000	14,000
515-81-4700-522203 MACH & EQUIP-REP & MAIN	3,163	6,000	5,113	7,000	7,000	7,000
515-81-4700-522206 COMPUTER-REP & MAINT	0	100	0	100	100	100
515-81-4700-522207 GAS SYSTEM-REP & MAINT	32,434	50,000	49,616	50,000	50,000	50,000
515-81-4700-523100 INSURANCE EXPENSE	24,204	27,689	43,929	33,227	33,227	33,227
515-81-4700-523200 TELEPHONE	15,961	14,000	17,356	14,000	14,000	14,000
515-81-4700-523202 FREIGHT EXPRESS	392	300	214	500	500	500
515-81-4700-523301 ADVERTISING EXPENSE	7,735	8,000	7,265	13,000	13,000	13,000
515-81-4700-523600 DUES & SUBSCRIPTIONS	6,544	6,975	5,205	6,975	6,975	6,975
515-81-4700-523700 TRAINING & MEETINGS	16,454	17,700	17,681	16,400	16,400	16,400

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
515-81-4700-523900 UNIFORM EXPENSE	6,879	6,500	6,990	6,500	6,500	6,500
515-81-4700-523909 SALE FEES	-35	200	21	200	200	200
515-81-4700-531100 OFFICE/COMPUTER SUPPLIE	978	1,000	1,062	1,000	1,000	1,000
515-81-4700-531101 JANITORIAL SUPPLIES	2,851	2,500	2,188	2,500	2,500	2,500
515-81-4700-531105 HAND TOOLS	1,987	1,500	1,712	1,500	1,500	1,500
515-81-4700-531210 WATER,SEWER,& GARBAGE	731	1,000	707	1,000	1,000	1,000
515-81-4700-531220 NATURAL GAS	530	1,000	376	1,000	1,000	1,000
515-81-4700-531225 STORM WATER	110	150	129	150	150	150
515-81-4700-531230 ELECTRICITY	7,385	8,000	7,609	9,000	9,000	9,000
515-81-4700-531270 GASOLINE ALLOCATED	17,967	14,000	14,571	14,000	14,000	14,000
515-81-4700-531601 SERVICE DEPARTMENT PAR	184,729	100,000	145,657	100,000	100,000	100,000
515-81-4700-531700 OTHER SUPPLIES	2,992	3,000	596	3,000	3,000	3,000
515-81-4700-531701 MISCELLANEOUS EXPENSE	-64,703	0	0	- 0	- 0	- 0
515-81-4700-541400 GAS MAINS & VALVES	20,281	20,000	22,553	20,000	20,000	20,000
515-81-4700-542200 TRUCKS & AUTOMOBILES	0	44,306	27,115	50,000	50,000	50,000
515-81-4700-551101 DATA CENTER EXPENSE	2,506	2,100	2,756	2,500	2,500	2,500
515-81-4700-552200 CONTINGENCY	0	1,000	0	1,000	1,000	1,000
515-81-4700-561000 DEPRECIATION EXPENSE	181,042	95,040	95,040	95,040	95,040	95,040
515-81-4700-573000 BANK CHARGES	0	0	0	- 0	- 0	- 0
515-81-4700-574000 BAD DEBT EXPENSE	10,505	12,500	12,500	12,500	12,500	12,500
515-81-4700-611001 TRANSFER TO GENERAL FUN	<u>375,000</u>	<u>375,000</u>	<u>375,000</u>	<u>425,000</u>	<u>425,000</u>	<u>425,000</u>
81 SERVICE DEPT	1,377,157	1,336,892	1,331,361	1,479,241	1,474,043	1,474,043

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURES DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
81 SERVICE DEPT	
515-81-1530-521201 LEGAL FEES	500
Requested Amount: \$500	
This is for fees associated with legal work such as easements and document reviews.	
515-81-4700-511000 REGULAR PAY	388,866
Requested amount: \$ 388,866	
Personnel Requirements:	
	Current
Natural Gas Director	1
Gas Utility Superintendent	1
Administrative Assistant III	1
Gas Utility Technician	1
Gas Utility Equip. Oper.	1
Gas Utility Worker	2
	<hr style="width: 10%; margin: 0 auto;"/> 7
This amount includes \$3,120 for on-call pay.	
Requested Amount: Includes a 5% increase in salaries.	
515-81-4700-511300 OVERTIME PAY	4,000
Requested Amount: \$4,000	
The requested amount is for after hour, holiday, and weekend emergency service calls.	

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURES DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>515-81-4700-512100 GROUP MEDICAL INSURA</p> <p>The requested amount per employee is \$11,538, which was initially projected to reflect a 20% increase over the 2023 rates. Nevertheless, the recommended amount, as provided by the insurance brokers is lower than anticipated with only a 10% increase over the 2023 rate of \$9,702. The recommended amount factoring in employee withholding and the expected Opt Out participation, results in a final rate of \$10,672 per employee for the year 2024.</p>	64,032
<p>515-81-4700-512101 OPT OUT INSURANCE PLA</p> <p>This amount represents \$3,000 per employee for expected Opt Out participation.</p>	3,000
<p>515-81-4700-512110 GROUP DENTAL INSURAN</p> <p>This amount represents \$295 per employee. The dental and vision plans are in rate guarantee until 1/1/25 - so no change to those rates for 2024.</p>	2,065
<p>515-81-4700-512200 SOCIAL SECURITY PAYMI</p> <p>This amount is 7.65% of the total salary of the department.</p>	29,748
<p>515-81-4700-512400 RETIREMENT SYSTEM</p> <p>The requested amount is \$44,058 this amount is 12.45% of the total salary of the department.</p> <p>Recommended: \$38,093</p> <p>This amount is 11.33% of the total salary of the department. Per GMA, contribution rates have increased.</p>	44,058
<p>515-81-4700-512401 PENSION EXPENSE</p>	0
<p>515-81-4700-512700 WORKERS COMPENSATIO</p> <p>This amount represents a percentage of the total salaries for the department based on labor classes and 2022 Rates.</p>	7,482

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURES DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
515-81-4700-521202 ENGINEERING FEES	14,400
Requested Amount: \$14,400	
<p>The amount requested is the annual retainer fee for the gas consultant who provides us with an updated Public Awareness Plan, Emergency Manual, O & M Manual, Methane Emissions Mitigation Plan and a Integrity Management Plan. This amount also includes our Annual Leak Survey, Atmospheric Corrosion Survey, Regulator & Relief Valve Inspection, and Cathodic Protection Survey. The cost is \$1,200 per month.</p>	
515-81-4700-522000 OTHER OUTSIDE SERVICE	2,800
Requested Amount: \$2,800	
<p>The requested amount includes Pest Control, GIS charges, & other external assistance.</p>	
515-81-4700-522009 CONTRACTED MAINTENA	10,000
Requested Amount: \$10,000	
<p>This covers our D.I.M.P program. D.I.M.P. (Distribution, Integrity, Management, Program) is required by the Georgia Public Service Commission. This program allows us to take samples from Gas Mains at various locations through out the system to monitor both interior and exterior integrity of the pipe to identify potential threats so that we can make the necessary repairs before they become hazardous. This also includes repairs and replacement of equipment related to our Cathodic Protection system such as rectifiers, anode beds, etc. (This amount is a carry over from the 2023 budget)</p>	

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURES DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
515-81-4700-522200 BUILDING REP & MAINT Requested Amount: \$1,000 The amount requested covers the cost of general repairs, maintenance, and appliances for our office as well as warehouse.	1,000
515-81-4700-522201 OFFICE EQUIP REP & MAINT Requested Amount: \$1,000 The requested amount is for the incidental repairs or replacement of office equipment, and for the maintenance agreement on the copy machine.	1,000
515-81-4700-522202 AUTO & TRUCK-REP & MAINT Requested Amount: \$14,000 The amount requested is for repairs and maintenance on the service vehicles in the gas department.	14,000
515-81-4700-522203 MACH & EQUIP-REP & MAINT Requested Amount: \$7,000 The amount requested is for repair & maintenance on the backhoe, ditch witch, air compressor, and also for annual calibration on our C.G.I's, Flamepack's, and Electrofusion Machine. It also includes the replacement of less expensive equipment that's under the capital amount of \$5,000. This amount also includes the Albany Communications (handheld radio's)	7,000
515-81-4700-522206 COMPUTER-REP & MAINT Requested Amount: \$100 The requested amount is to cover any repairs other than provided by NEOS.	100

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURES DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
515-81-4700-522207 GAS SYSTEM-REP & MAIN Requested Amount: \$50,000 The amount requested is the anticipated amount needed for repair and maintenance for the entire gas system.	50,000
515-81-4700-523100 INSURANCE EXPENSE Requested Amount: \$33,227 This is the general liability, property, and public officials E&O insurance allocated to the Natural Gas Fund. The request includes a projected increase of approximately 20% of the 2023 premium.	33,227
515-81-4700-523200 TELEPHONE Requested Amount: \$14,000 The amount requested includes (3) Landlines that serve our Lee Street Gate Station, Brady Road Gate Station as well as our office fax. This amount also covers the cost of (4) cell phones and Mediacom (Internet).	14,000
515-81-4700-523202 FREIGHT EXPRESS Requested Amount: \$500 The amount requested is for shipping costs related to equipment calibration and also freight charges on water heaters and other gas appliances.	500

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURES DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
515-81-4700-523301 ADVERTISING EXPENSE	13,000
Requested Amount \$13,000	
\$ 2,000 APGA - Telephone Survey (Goal Program)	
\$ 2,000 South GA advertising (Television) Call Before You Dig	
\$ 3,000 Radio/Newspaper Ads (Regulatory Requirements)	
\$ 1,000 Appliance Marketing & local sponsorships	
\$ 5,000 Public Awareness Mass Mail Out	
<u> </u>	
\$ 13,000	

The Goal Program, South Ga. Advertising, and the Radio/Newspaper Ads are all part of our Public Awareness Program and are required by the Georgia Public Service Commission.

515-81-4700-523600 DUES & SUBSCRIPTIONS	6,975
Requested Amount: \$6,975	
<p>The requested amount is for our membership dues for the American Public Gas Association, Georgia Municipal Association Gas Section, and Natural Gas Association of Georgia which are organizations that help promote and support natural gas research and regulatory compliance. They also lobby in Congress for support on gas pricing and other legislation that effect the gas industry. It also includes our UPC (Utility Protection Center) and GPERI (Georgia Pipeline Emergency Response Initiative) memberships, as well as our annual SHRIMP (Simple, Handy, Risk, Integrity Management, Plan) renewal which is required by the Georgia Public Service Commission.</p>	
\$2,000 American Public Gas Association Dues	
\$1,250 Natural Gas Association of Georgia	
\$ 500 GMA Gas Section Dues	
\$1,500 Utilities Protection Center Dues	
\$ 500 Shrimp Renewal (Simple, Handy, Risked Based Integrity Management Plan)	
\$ 25 Ga. 811 Contractor Surveyor	
\$1,200 GPERI (Georgia Pipeline Emergency Response Initiative) membership	
<u> </u>	
\$6,975	

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURES DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>515-81-4700-523700 TRAINING & MEETINGS</p> <p style="margin-left: 20px;">Requested Amount: \$16,400</p> <p style="margin-left: 20px;">The amount requested is for our mandatory training and the annual meetings associated with the Georgia Municipal Association Gas Section, Natural Gas Association of Georgia, and the Municipal Gas Authority of Georgia, as well as our Liaison meeting and the Georgia Underground Utilities Conference.</p> <p style="margin-left: 20px;">\$13,000 OQT (Operator Qualification Training) (6 employees)</p> <p style="margin-left: 20px;">\$ 2,000 GMA Gas (1 employee) & Annual Pipeline Safety Seminar (1 employee)</p> <p style="margin-left: 20px;">\$ 1,400 MGAG Annual Meeting (1 employee)</p> <hr style="width: 10%; margin-left: 0;"/> <p style="margin-left: 20px;">\$16,400</p>	<p>16,400</p>
<p>515-81-4700-523900 UNIFORM EXPENSE</p> <p style="margin-left: 20px;">Requested Amount: \$6,500</p> <p style="margin-left: 20px;">The requested amount is for uniform rental and replacement of damaged garments and any related items.</p>	<p>6,500</p>
<p>515-81-4700-523909 SALE FEES</p> <p style="margin-left: 20px;">Amount Requested: \$200</p>	<p>200</p>
<p>515-81-4700-531100 OFFICE/COMPUTER SUPPLIES</p> <p style="margin-left: 20px;">Requested Amount: \$1,000</p> <p style="margin-left: 20px;">The amount requested is for misc. materials needed around the office such as copier paper, ink cartridges, pens, paper, etc.</p>	<p>1,000</p>
<p>515-81-4700-531101 JANITORIAL SUPPLIES</p> <p style="margin-left: 20px;">Requested Amount: \$2,500</p> <p style="margin-left: 20px;">The amount requested is for floor mats, shop rags, toiletries, cleaning supplies, mask, gloves, hand sanitizer, etc.</p>	<p>2,500</p>

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURES DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
515-81-4700-531105 HAND TOOLS Requested Amount: \$1,500 The requested amount is for both new and replacement tools.	1,500
515-81-4700-531210 WATER,SEWER,& GARBAO Requested Amount: \$1,000	1,000
515-81-4700-531220 NATURAL GAS Requested Amount: \$1,000 This amount covers the gas costs for the office building, the warehouse, and the gas lights on the Lee Street bridge.	1,000
515-81-4700-531225 STORM WATER Requested Amount: \$150	150
515-81-4700-531230 ELECTRICITY Requested Amount: \$9,000 This covers the electricity costs for the natural gas office and warehouse, as well as the rectifiers located throughout the city.	9,000
515-81-4700-531270 GASOLINE ALLOCATED Requested Amount: \$14,000 This amount is for fuel for all of the vehicles as well as machinery and equipment at the Gas Department.	14,000
515-81-4700-531601 SERVICE DEPARTMENT P Requested Amount: \$100,000 The amount requested is for purchasing water heaters, gas logs, etc. There is a corresponding revenue account for the sale of these items.	100,000

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURES DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>515-81-4700-531700 OTHER SUPPLIES</p> <p style="margin-left: 20px;">Requested Amount: \$3,000</p> <p style="margin-left: 20px;">This amount includes weed killer, sand, crush run, safety supplies, automobile cleaning supplies, water, etc.</p>	<p>3,000</p>
<p>515-81-4700-531701 MISCELLANEOUS EXPENS</p>	<p>0</p>
<p>515-81-4700-541400 GAS MAINS & VALVES</p> <p style="margin-left: 20px;">Recommend Amount \$20,000</p> <p style="margin-left: 20px;">This amount is for the installation of new gas mains and valves when feasible as well as repairs and replacement of existing valves and mains. This amount is also for the materials and labor associated with the replacement of our outdated large commercial, and large industrial meter sets.</p>	<p>20,000</p>
<p>515-81-4700-542200 TRUCKS & AUTOMOBILES</p> <p style="margin-left: 20px;">Requested: \$50,000.00</p> <p style="margin-left: 20px;">The requested amount is to replace a 2010 Ford F250 Service Truck (#9025).</p>	<p>50,000</p>
<p>515-81-4700-551101 DATA CENTER EXPENSE</p> <p style="margin-left: 20px;">Requested: \$2,500</p> <p style="margin-left: 20px;">This is the amount allocated to this department for internet, other computer connections, repair, & upgrade of computer equipment.</p>	<p>2,500</p>

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURES DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
515-81-4700-552200 CONTINGENCY Requested Amount: \$1,000 The requested amount is for emergency situations.	1,000
515-81-4700-561000 DEPRECIATION EXPENSE Requested amount: \$ 95,040 This is the amount of depreciation on gas system related capital assets. The depreciation is calculated by the straight-line method using the GFOA suggested life.	95,040
515-81-4700-573000 BANK CHARGES	0
515-81-4700-574000 BAD DEBT EXPENSE Requested Amount: \$12,500	12,500
515-81-4700-611001 TRANSFER TO GENERAL I Requested Amount: \$425,000 Following the closing of Collins and Aikman and the tornado, the allocation from the Natural Gas Fund was terminated in 2007. The Gas fund cash flows have recovered somewhat, and the allocation was resumed in 2009. The following is a history of the shared revenue.	425,000
2014 \$300,000 2015 \$300,000 2016 \$280,000 2016 \$289,000 2017 \$374,400 2018 \$375,000 2019 \$375,000 2020 \$375,000 2021 \$375,000 2022 \$375,000 2023 \$375,000 2024 \$425,000	

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURES DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
81 SERVICE DEPT	<u>1,474,043</u>
	<u><u>1,474,043</u></u>

CITY OF AMERICUS
2024 OPERATING BUDGET-REVENUES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>% REM</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
540 SOLID WASTE FUND							
540-00-0000-344110 SANITATION SERVICES	3,059,082	3,849,000	3,532,975	8.21	3,477,931	3,849,000	3,849,000
540-00-0000-361000 OTHER INTEREST EARNED	457	100	778	-677.95	100	100	100
540-00-0000-389002 CASH SHORT & OVER	0	0	0	0.00	- 0	- 0	- 0
540-00-0000-389003 CARRYOVER OF RET EARNIN	0	0	0	0.00	- 0	- 0	- 0
540-00-0000-389004 RECOVERY OF BAD DEBT	<u>0</u>	<u>0</u>	<u>0</u>	0.00	<u>- 0</u>	<u>- 0</u>	<u>- 0</u>
540 SOLID WASTE FUND	3,059,539	3,849,100	3,533,753	8.19	3,478,031	3,849,100	3,849,100

CITY OF AMERICUS
2024 OPERATING BUDGET-REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>		
540 SOLID WASTE FUND			
540-00-0000-344110 SANITATION SERVICES	3,849,000		
Request Amount: \$3,849,000			
<p>The requested amount includes a 3% increase as provided for in the current contract with our provider. The contract reflects a 3% increase per year for five years which will end 2024.</p>			
Current	Requested	Recommended	
\$32.17	\$33.14	\$33.14	Residential Hobo
\$37.07	\$38.18	\$38.18	Commercial Hobo
\$10.81	\$11.13	\$11.13	Dumpster rate
\$16.51	\$17.01	\$17.01	Additional Hobo
<p>Mayor and Council voted to accept the Sumter County Solid Waste Management Authority Revenue Bond, Series 2022. The city of Americus annual portion amount of the revenue bond is \$255,013.94 Fees for sanitation services are needed to be increased to cover this cost.</p>			
540-00-0000-361000 OTHER INTEREST EARNEI		100	
Request Amount: \$100			
<p>This is the amount of interest earned on the monthly balance in the bank account.</p>			
540-00-0000-389002 CASH SHORT & OVER		0	
540-00-0000-389003 CARRYOVER OF RET EAR		0	
540-00-0000-389004 RECOVERY OF BAD DEBT		0	
540 SOLID WASTE FUND		3,849,100	
		3,849,100	

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>% REM</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
33 SANITATION							
540-33-1530-521201 LEGAL EXPENSE	1,140	300	0	100.00	300	300	300
540-33-4500-522000 OTHER OUTSIDE SERVICES	2,578,213	2,859,455	2,658,490	7.03	2,900,000	2,900,000	2,900,000
540-33-4500-523100 INSURANCE EXPENSE	12,790	14,809	23,449	-58.34	17,771	17,771	17,771
540-33-4500-571000 LANDFILL PAYMENTS	191,890	150,000	25,942	82.71	150,000	150,000	150,000
540-33-4500-573000 BANK CHARGES	30	0	0	0.00	- 0	- 0	- 0
540-33-4500-574000 BAD DEBT EXPENSE	13,011	31,000	31,000	0.00	31,000	31,000	31,000
540-33-4500-581300 PRINCIPAL PAYMENTS	0	129,538	129,538	0.00	129,538	129,538	129,538
540-33-4500-582300 INTEREST PAYMENTS	0	125,476	125,476	0.00	125,476	125,476	125,476
540-33-4500-611000 TRANSFER TO GENERAL FUN	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	0.00	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>
33 SANITATION	3,047,074	3,560,578	3,243,895	8.89	3,604,085	3,604,085	3,604,085

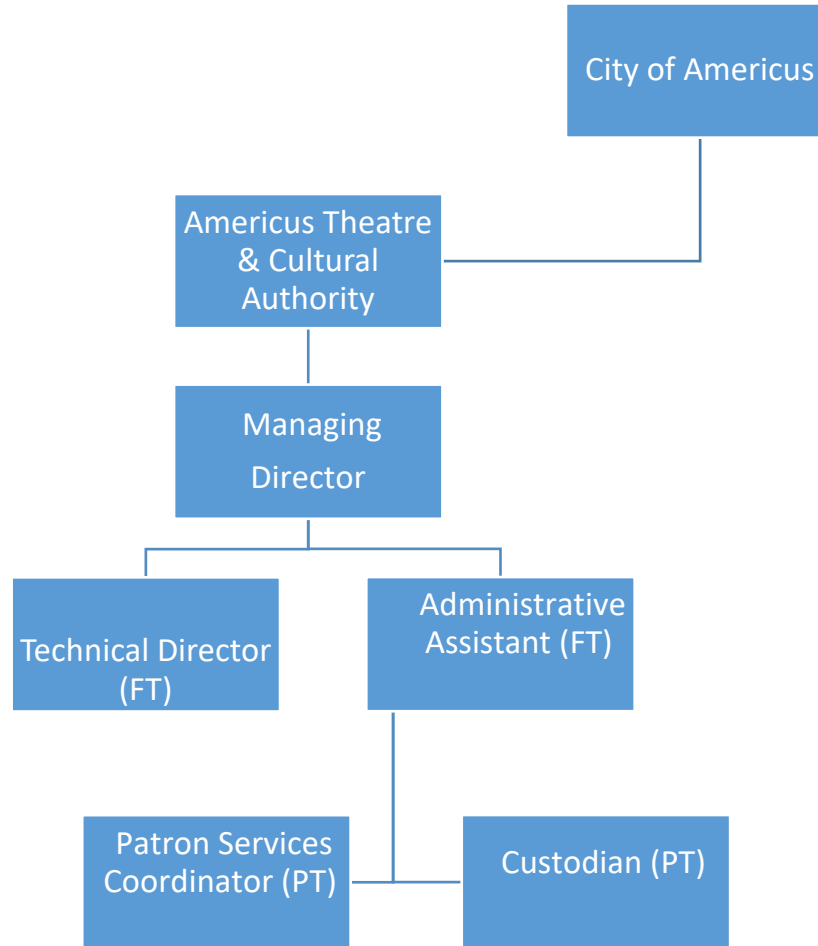
CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
33 SANITATION	
540-33-1530-521201 LEGAL EXPENSE	300
Requested Amount: \$300	
This is for legal work on our contract with Advanced Disposal and Crisp County Solid Waste Management.	
540-33-4500-522000 OTHER OUTSIDE SERVICE	2,900,000
Requested Amount: \$2,900,000	
This is the amount charged by our contractor for the pickup and disposal of garbage and trash. The requested amount includes a 3% increase as provided for in the current contract. The contract reflects a 3% increase per year for five years which will run from 2022 to 2027.	
540-33-4500-523100 INSURANCE EXPENSE	17,771
Requested Amount: \$17,771	
This is a portion of the general liability and public officials E&O insurance allocated to the Solid Waste Fund. The request includes a projected increase of approximately 20% of the 2023 premium.	

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURES DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>540-33-4500-581300 PRINCIPAL PAYMENTS</p> <p style="padding-left: 20px;">Recommend Amount is Principal Payment Only: \$129,538</p> <p style="padding-left: 20px;">Annual Debt Covenant \$255,013.94</p> <p style="padding-left: 20px;">05/15/23 Principal \$64,199 Interest \$63,308 Total \$127,506.97</p> <p style="padding-left: 20px;">11/15/23 Principal \$65,339 Interest \$62,168 Total \$127,506.97</p> <p style="padding-left: 20px;">Principal Balance as of 12/31/2024 \$3,182,075.06</p>	<p>129,538</p>
<p>540-33-4500-582300 INTEREST PAYMENTS</p> <p style="padding-left: 20px;">Recommended Amount: \$125,476</p> <p style="padding-left: 20px;">Annual Debt Covenant \$255,014</p> <p style="padding-left: 20px;">05/15/23 Principal \$64,199 Interest \$63,308 Total \$127,506.97</p> <p style="padding-left: 20px;">11/15/23 Principal \$65,339 Interest \$62,168 Total \$127,506.97</p> <p style="padding-left: 20px;">Principal Balance as of 12/31/2024 \$3,092,075</p>	<p>125,476</p>
<p>540-33-4500-611000 TRANSFER TO GENERAL I</p> <p style="padding-left: 20px;">Requested Amount: \$250,000</p> <p style="padding-left: 20px;">The requested amount is the same as the 2023 budgeted amount.</p>	<p>250,000</p>
<p>33 SANITATION</p>	<p style="border-top: 1px solid black;">3,604,085</p> <p style="border-top: 1px solid black; border-bottom: 3px double black;">3,604,085</p>

Rylander Theatre
2024 Organizational Chart



CITY OF AMERICUS
2024 OPERATING BUDGET

**RYLANDER THEATER
AMERICUS THEATER AND CULTURAL CENTER AUTHORITY**

MISSION STATEMENT/GENERAL OBJECTIVES

The mission the Rylander Theater is to provide the community and area visitors a cultural center, including a Theater and meeting hall for dramatic and musical stage performances, motion pictures, and lectures. Its unique architecture, artistic legacy and social history is interpreted through tours and other educational presentations. The Rylander will encourage artistic development in our community and in the individual lives of our citizens, especially our young people. It will add greatly to the quality of life that we have worked so hard to achieve and nurture.

PURPOSES

1. The Rylander Theater will be a destination attraction and economic development tool for downtown revitalization.
2. It will be a meeting space featuring the latest tools in presentation technologies to support area conferences and businesses.
3. It will be multi-disciplinary educational resource for students from pre-K through university level from surrounding public and private schools.
4. It will enrich the quality of life for both area residents and tourists through diverse entertainment and cultural programs.
5. It will be a gathering place for the entire community to focus on social issues, entertainment and meetings.
6. It will stand as a successful example of historic preservation adaptive use to encourage continued conservation of the historic fabric of the City of Americus.

Rylander Theatre 2024 Goals and 2023 Accomplishments

2023 Accomplishments

Fox Theatre Institute and Georgia Presenters Network: The Rylander Theatre is successfully and consistently reaching its goals as outlined by the Fox Theatre Institute membership guidelines. Heather Stanley has not only fulfilled her obligations by participating at the highest level in the Georgia Presenters organization and professional development seminars (Fundraising, Historic Restoration and Preservation, etc.) hosted by the Fox Theatre Institute, but has served as President of the organization since 2015.

Building and Equipment Repair and Maintenance: Utilizing outside grants and the much needed SPLOST allocation for the theatre, replacements and upgrades for various structural and vital equipment needs throughout the theatre were accomplished.

Sumter Players, Inc.: The Rylander Theatre continues a long-standing tradition of working closely with the Sumter Players organization and providing box office and technical support for their season which runs September—May.

Programming: The Presenter Series provides professional, touring performances from across the country and Canada at affordable ticket prices. During the summer, the Rylander Theatre offers two professional camps for area youth that focus on musical theatre and arts/sciences.

Rental Revenue: The Rylander Theatre is regularly rented for statewide high school One-Act Play Competitions, awards ceremonies, new and original plays/musicals, professional and local concerts, as well as local dance recitals and civic meetings.

2024 Goals

Programming: The Managing Director is intent on bringing in larger acts/shows to the Rylander Theatre in an effort to increase tourism to Americus, to increase the theatre's visibility on a state level, and to celebrate the 103 year old theatre. By block booking with other Georgia Presenters as well as Presenters in the Southeast, better rates are obtained and more programming can be scheduled for the community. In addition, the Director is also developing programming aimed at families with children.

Building Repair and Maintenance: By working with the Fox Theatre Institute and their Director of Restoration it is the intent of the Rylander Theatre to repair significant interior and exterior building deterioration in an effort to preserve the historic theatre and prevent future and more costly repairs on the interior.

Grants: The Rylander Theatre is dedicated to subsidizing programming costs through the application for various grants at the regional and national level (South Arts Presenters Grant, Community Partnership Grant, Fox Theatre Institute Theatre Advancement Grant, etc). Grant opportunities are also available for operational expenses such as building repair and maintenance. The Managing Director will apply for appropriate grants as they become available to diversify theatre funding.

Marketing: Making the Rylander Theatre a destination by increased marketing visibility; bringing our programming schedule to the forefront in a regional and statewide capacity.

2024 Goals and 2023 Accomplishments in Summary:

GOALS:

- Continue to operate using best practices and highest standards for boards and staff entrusted with the care and operation of the historic theatre.
- Continue to bring in high quality entertainment at affordable prices.
- Make a significant and positive economic impact as a result of programming and operation.
- Continue to preserve and protect the theatre using the standards of historic preservation.
- To form new community partnerships and nurture existing partnerships.
- Apply for and be awarded new state and national grants.
- Continue marketing the theatre as a destination to draw positive attention to Americus and Sumter County.
- Formation of new higher education community partnerships with South Georgia Technical College and the area high schools providing students internship opportunities in various aspects of the theatre business.

ACCOMPLISHMENTS:

- The Rylander is an active theatre within a well-respected statewide block booking organization and a national historic theatre organization.
- Utilization of approved SPLOST allocation to replace and/or upgrade essential operational systems and equipment.
- Continued partnership with community theatre organization, The Sumter Players, Inc.
- Continued to provide a venue for a variety of local and civic events.

CITY OF AMERICUS
2024 OPERATING BUDGET-REVENUES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
555 THEATER FUND						
555-00-0000-334110 GRANTS RECEIVED	40,000	45,000	40,000	45,000	45,000	45,000
555-00-0000-341902 SOUVENIR SALES	0	0	0	- 0	- 0	- 0
555-00-0000-341920 ADVERTISING/SPONSORSHIF	0	0	0	- 0	- 0	- 0
555-00-0000-341921 CONCESSION SALES	201	3,500	596	3,500	3,500	3,500
555-00-0000-341941 SALES TAX COMPENSATION	0	50	0	- 0	- 0	- 0
555-00-0000-347300 THEATER RECEIPTS	52,678	65,000	60,380	65,000	65,000	65,000
555-00-0000-347901 RESTORATION FEES	538	5,000	447	5,000	5,000	5,000
555-00-0000-361000 INTEREST EARNED	8	0	14	- 0	- 0	- 0
555-00-0000-371000 DONATIONS	10,000	2,000	100	2,000	2,000	2,000
555-00-0000-371002 PROGRAM SPONSORSHIPS	0	0	0	- 0	- 0	- 0
555-00-0000-382000 RENTAL INCOME	6,675	23,500	10,975	23,500	23,500	23,500
555-00-0000-389000 MISCELLANEOUS REVENUE	0	0	0	- 0	- 0	- 0
555-00-0000-389001 INSURANCE PROCEEDS	0	0	0	- 0	- 0	- 0
555-00-0000-389002 CASH SHORT/OVER	0	0	0	- 0	- 0	- 0
555-00-0000-389004 CREDIT CARD FEES	2,682	6,000	2,509	6,000	6,000	6,000
555-00-0000-390000 CONTRIBUTIONS	0	0	0	- 0	- 0	- 0
555-00-0000-391102 TRANSF FROM CITY GEN FU	100,000	100,000	100,000	100,000	100,000	100,000
555-00-0000-391107 HOTEL/MOTEL TAX TRANSF	100,000	100,000	100,000	100,000	100,000	100,000
555-00-0000-392110 GAIN/LOSS ON SALE OF FIXE	0	0	0	- 0	- 0	- 0
555-00-0000-393601 LOAN PROCEEDS	0	0	0	- 0	- 0	- 0
555 THEATER FUND	312,782	350,050	315,021	350,000	350,000	350,000

CITY OF AMERICUS
2024 OPERATING BUDGET-REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
555 THEATER FUND	
555-00-0000-334110 GRANTS RECEIVED	45,000
Requested Amount: \$45,000	
The grant agreements specify spending as follows:	
Charles L MIX Grant	
\$35,000 Performance Expenditures	
<u>\$35,000</u>	
Due to the state of the economy both of these have been at a reduced level the last couple years and budgeted accordingly.	
Mattie Marshal Grant	
\$10,000 This grant is earmarked for general building repair and maintenance projects.	
These grants ARE NOT guaranteed revenue each year.	
555-00-0000-341902 SOUVENIR SALES	0
Requested Amount: \$0	
There are no new Rylander souvenirs being purchased or sold.	
555-00-0000-341920 ADVERTISING/SPONSORS	0
Requested Amount: \$0	
There are no anticipated annual playbill ad sales.	
555-00-0000-341921 CONCESSION SALES	3,500
Requested Amount: \$3,500	
Concessions are offered at various performances. Rylander volunteers serve these out of George's Soda Fountain located within the Rylander Theatre.	
This is the revenue line to offset the Concessions Expenses expenditure.	
555-00-0000-341941 SALES TAX COMPENSATI	0
Requested Amount: \$50	

CITY OF AMERICUS
2024 OPERATING BUDGET-REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>555-00-0000-347300 THEATER RECEIPTS</p> <p style="margin-left: 20px;">Requested Amount: \$65,000</p> <p style="margin-left: 20px;">This is the revenue generated through ticket sales for the theatre events NOT sponsored by the Friends of the Rylander. All monies taken in through this line item for the ticket sales of rental programs are then given back to the renter through the Live Performances expenditure line item.</p>	65,000
<p>555-00-0000-347901 RESTORATION FEES</p> <p style="margin-left: 20px;">Requested Amount: \$5,000</p> <p style="margin-left: 20px;">This line item is for the \$1 Restoration Fee added to performance tickets.</p>	5,000
<p>555-00-0000-361000 INTEREST EARNED</p> <p style="margin-left: 20px;">Requested Amount: \$0</p> <p style="margin-left: 20px;">Currently there are no additional funds to invest, nor is there a sufficient balance in the bank account to warrant any interest earnings.</p>	0
<p>555-00-0000-371000 DONATIONS</p> <p style="margin-left: 20px;">Requested Amount: \$2,000</p> <p style="margin-left: 20px;">The donations are from the weekly tours of the Rylander and other amounts contributed that are not specific to particular performances.</p>	2,000
<p>555-00-0000-371002 PROGRAM SPONSORSHIPS</p> <p style="margin-left: 20px;">Requested Amount: \$0</p> <p style="margin-left: 20px;">This revenue includes contributions in support of specific programming operations. The 2014 sponsorships are primarily from "The Friends of the Rylander". The "Friends" is a separate non-profit fundraising entity. Several grants have been obtained by the "Friends" which will be used to either sponsor specific performances or support the overall operations of the theater.</p>	0
<p>555-00-0000-382000 RENTAL INCOME</p> <p style="margin-left: 20px;">Requested Amount: \$23,500</p> <p style="margin-left: 20px;">These are fees paid by others to use the theatre, including Sumter Players, Inc and local dance studios.</p>	23,500
<p>555-00-0000-389000 MISCELLANEOUS REVENUE</p> <p style="margin-left: 20px;">Requested Amount: \$0</p>	0

CITY OF AMERICUS
2024 OPERATING BUDGET-REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
555-00-0000-389001 INSURANCE PROCEEDS Requested Amount: \$0	0
555-00-0000-389002 CASH SHORT/OVER Requested Amount: \$0	0
555-00-0000-389004 CREDIT CARD FEES Requested Amount: \$6,000	6,000
<p>These are the fees associated with running credit cards for ticket purchases as assigned by Audience View (ticketing company) and associated merchant accounts.</p>	
555-00-0000-390000 CONTRIBUTIONS	0
555-00-0000-391102 TRANSF FROM CITY GEN: The request includes the following: \$100,000 Allocation for 2024	100,000
<p>The increase is to help offset the potential loss of grant funding from Charles L. Mix Memorial Fund.</p>	

CITY OF AMERICUS
2024 OPERATING BUDGET-REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
555-00-0000-391107 HOTEL/MOTEL TAX TRAN	100,000
Requested Amount: \$100,000 or	
Two percent of the seven percent Hotel/Motel tax is transferred to the Cultural Authority from the General Fund. This amount of money is to be used for general operations of the Theater.	
Requested Amount: \$360,000	
\$231,566 Tourism Fund	
\$100,000 Rylander Theater Operating expenses (same as prior years)	
\$ 0 DDA Marketing	
\$ 0 Transportation for Train	
\$ 28,434 General Fund	
\$360,000	
Recommended Amount: \$385,000	
\$230,981 Tourism Fund	
\$100,000 Rylander Theater Operating expenses (same as prior years)	
\$ 0 DDA Marketing	
\$ 0 Transportation for Train	
\$ 54,019 General Fund	
\$385,000	
Increased due to three year average of Hotel/Motel revenue.	
555-00-0000-392110 GAIN/LOSS ON SALE OF F	0
555-00-0000-393601 LOAN PROCEEDS	0
555 THEATER FUND	350,000
	350,000

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
50 LIVE PERFORMANCES						
555-50-6160-521204 LIVE PERFORMANCES	40,462	58,000	79,672	58,000	58,000	58,000
555-50-6160-523301 MARKETING EXPENSES	1,354	3,000	166	3,000	2,000	2,000
555-50-6160-531113 CONCESSION EXPENSE	255	1,000	1,574	1,000	1,500	1,500
555-50-6160-531500 SOUVENIR EXPENSE	<u>0</u>	<u>500</u>	<u>0</u>	<u>500</u>	<u>500</u>	<u>500</u>
50 LIVE PERFORMANCES	42,072	62,500	81,412	62,500	62,000	62,000

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
50 LIVE PERFORMANCES	
555-50-6160-521204 LIVE PERFORMANCES	58,000
Requested Amount: \$58,000	
This is the cost of performances that are not part of the Friends of the Rylander series. This includes fees associated for film screenings, payment of the House Organist for concerts, etc.	
This is the line item in which the ticket sales due back to renters is paid out. The revenue component is the Theatre Receipts line item.	
555-50-6160-523301 MARKETING EXPENSES	2,000
Requested Amount: \$3,000	
This is for advertising locally and other promotional items. Print publications, television ads, radio spots, website ads, etc.	
Recommended Amount: \$2,000	
555-50-6160-531113 CONCESSION EXPENSE	1,500
Requested Amount: \$1,000	
The concession items are purchased by the Rylander and served at performances by volunteers.	
Recommended Amount: \$ 1,500	
555-50-6160-531500 SOUVENIR EXPENSE	500
Requested Amount: \$500	
This is the expense for purchasing Rylander Theatre souvenirs to sell.	
50 LIVE PERFORMANCES	62,000
	62,000

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
51 THEATER OPERATION						
555-51-1530-521201 LEGAL EXPENSE	0	0	0	- 0	- 0	- 0
555-51-6160-511000 REGULAR PAY	172,173	201,495	158,579	192,165	181,313	181,313
555-51-6160-511300 OVERTIME PAY	1,105	1,500	2,485	1,500	1,500	1,500
555-51-6160-512100 GROUP MEDICAL INSURANC	26,334	29,105	35,344	- 0	32,016	32,016
555-51-6160-512101 OPT OUT INSURANCE PLAN	0	0	0	- 0	- 0	- 0
555-51-6160-512110 GROUP DENTAL INSURANCE	2,054	885	1,561	885	885	885
555-51-6160-512200 SOCIAL SECURITY PAYMENT	11,810	15,529	12,123	14,701	13,870	13,870
555-51-6160-512400 RETIREMENT SYSTEM	17,652	19,856	13,563	19,077	17,847	17,847
555-51-6160-512401 PENSION EXPENSE	0	0	0	- 0	- 0	- 0
555-51-6160-512700 WORKERS COMPENSATION	5,392	7,612	6,764	7,278	6,847	6,847
555-51-6160-522000 OTHER OUTSIDE SERVICES	7,043	6,600	4,452	6,600	6,600	6,600
555-51-6160-522201 EQUIPMENT REP & MAINT	491	4,000	13	4,000	4,000	4,000
555-51-6160-522206 COMPUTER - REP & MAINT	1,230	1,000	0	1,000	1,000	1,000
555-51-6160-523100 INSURANCE EXPENSE	13,722	15,457	22,886	18,548	18,548	18,548
555-51-6160-523200 TELEPHONE	5,889	5,600	5,557	5,600	5,600	5,600
555-51-6160-523201 POSTAGE	0	50	0	50	- 0	- 0
555-51-6160-523600 DUES AND SUBSCRIPTIONS	525	935	500	835	835	835
555-51-6160-523700 TRAINING & MEETINGS	0	1,500	2,425	1,500	1,500	1,500
555-51-6160-523900 UNIFORMS	0	0	0	- 0	- 0	- 0
555-51-6160-523905 TICKET/MERCHANT FEES	7,514	9,000	6,594	9,000	8,000	8,000
555-51-6160-531100 OFFICE/COMPUTER SUPPLIE	1,630	2,000	446	2,000	2,000	2,000
555-51-6160-531101 JANITORIAL SUPPLIES	758	1,500	1,287	1,500	1,500	1,500
555-51-6160-531108 BUILDING REP& MAINT	3,968	5,000	5,638	10,000	5,000	5,000
555-51-6160-531115 PRODUCTION SUPPLIES	1,402	1,000	1,158	1,000	1,000	1,000
555-51-6160-531210 WATER,SEWER,GARBAGE	2,633	3,500	1,801	3,500	3,500	3,500

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
555-51-6160-531220 NATURAL GAS	147	2,500	81	2,500	500	500
555-51-6160-531225 STORM WATER	202	225	147	225	225	225
555-51-6160-531230 ELECTRICITY	18,438	25,000	29,063	35,000	25,000	25,000
555-51-6160-531700 OTHER SUPPLIES	605	500	280	500	500	500
555-51-6160-542101 OFFICE FURNITURE & EQUIP	4,180	2,500	447	2,500	2,500	2,500
555-51-6160-542400 COMPUTER EQUIPMENT	0	0	0	- 0	- 0	- 0
555-51-6160-542900 OTHER CAPITAL EXPENDITU	0	0	0	- 0	- 0	- 0
555-51-6160-561000 DEPRECIATION EXPENSE	7,893	133,350	126,241	- 0	143,752	143,752
555-51-6160-573002 PRODUCTION SUPPORT	4,561	5,000	3,563	4,000	4,000	4,000
555-51-6160-574000 BAD DEBT EXPENSE	0	0	0	- 0	- 0	- 0
51 THEATER OPERATION	<u>319,353</u>	<u>502,199</u>	<u>442,997</u>	<u>345,464</u>	<u>489,838</u>	<u>489,838</u>

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURES DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
51 THEATER OPERATION	
555-51-1530-521201 LEGAL EXPENSE	0
Requested Amount: \$0	
We are not expecting legal expense in 2024.	
555-51-6160-511000 REGULAR PAY	181,313
Personnel Requirements:	
	Current
Managing Director	1
Administrative Assistant	1
Technical Director	1
Patron Services Coordinator (part-time)	1
Custodian (part-time)	1
	5
Recommended Amount:\$181,313 Includes a 5% increase in salaries.	
555-51-6160-511300 OVERTIME PAY	1,500
Requested Amount: \$1,500	
This is overtime worked by the Theater Technician, Administrative Assistant, Patron Services Coordinator, and Custodian during peak performance periods.	
555-51-6160-512100 GROUP MEDICAL INSURA	32,016
The requested amount per employee is \$11,538, which was initially projected to reflect a 20% increase over the 2023 rates. Nevertheless, the recommended amount, as provided by the insurance brokers is lower than anticipated with only a 10% increase over the 2023 rate of \$9,702. The recommended amount factoring in employee withholding and the expected Opt Out participation, results in a final rate of \$10,672 per employee for the year 2024.	
555-51-6160-512101 OPT OUT INSURANCE PLA	0

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURES DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
555-51-6160-512110 GROUP DENTAL INSURAN	885
<p>This amount represents \$295 per employee. The dental and vision plans are in rate guarantee until 1/1/25 - so no change to those rates for 2024.</p>	
555-51-6160-512200 SOCIAL SECURITY PAYMI	13,870
<p>The requested amount is 7.65% of the total salary in the department.</p>	
555-51-6160-512400 RETIREMENT SYSTEM	17,847
<p>Recommended Amount: \$17,847</p> <p>This amount is 11.33% of the total salary of the department. Per GMA, contribution rates..</p>	
555-51-6160-512401 PENSION EXPENSE	0
555-51-6160-512700 WORKERS COMPENSATIO	6,847
<p>This amount represents a percentage of the total salaries for the department based on labor classes and 2022 Rates.</p>	
555-51-6160-522000 OTHER OUTSIDE SERVICE	6,600
<p>Requested Amount: \$6,600</p> <p>This includes support for theater operations, internet service, consulting services for theater operations, and physical plant concerns. Specific amounts are as follows:</p>	
\$2,400	Elevator Inspection (Thyssenrupp & GA DOL)
\$1,000	NFPA Testing
\$ 900	Pest Control
\$ 300	Fire Sprinkler System Inspection
\$2,000	Web-site Maintenance
<hr style="width: 100%; border: 0.5px solid black;"/>	
\$6,600	

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
555-51-6160-522201 EQUIPMENT REP & MAINI Requested Amount: \$4,000 This includes expenses for the physical plant machinery such as rigging, stage floor, stage electrics, etc. Outdated lighting and sound systems need increased servicing and/or replacement. Many of our current systems are no longer supported and upgrades are required.	4,000
555-51-6160-522206 COMPUTER - REP & MAIN' Requested Amount: \$1,000 For the replacement of any required computers or computer-related systems/infrastructure.	1,000
555-51-6160-523100 INSURANCE EXPENSE Requested Amount: \$18,548 This is the portion of the general liability, property insurance, and public officials E&O allocated to the Theater. The request includes a projected increase of approximately 20% of the 2023 premium.	18,548
555-51-6160-523200 TELEPHONE Requested Amount: \$5,600 This includes the monthly service fee for the four (4) land lines, internet, and Managing Director's business cell phone.	5,600
555-51-6160-523201 POSTAGE Requested Amount: \$50 For office mailings Recommended Amount: \$ 0.00	0

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>555-51-6160-523600 DUES AND SUBSCRIPTION</p> <p style="padding-left: 20px;">Requested Amount: \$835</p> <p style="padding-left: 20px;">Dues for the Managing Director are as follows:</p> <p style="padding-left: 40px;">\$ 400 League of Historic American Theaters</p> <p style="padding-left: 40px;">\$ 135 Americus/Sumter County Chamber of Commerce</p> <p style="padding-left: 40px;">\$ 300 Fox Theater Institute/Georgia Presenters</p> <p style="padding-left: 20px;"><u> </u></p> <p style="padding-left: 20px;">\$ 835</p>	<p>835</p>
<p>555-51-6160-523700 TRAINING & MEETINGS</p> <p style="padding-left: 20px;">Requested Amount: \$1,500</p> <p style="padding-left: 20px;">This expense is primarily for the Managing Director and relates to serving on several boards, increased grant training, and overall networking required to properly promote the Rylander.</p> <p style="padding-left: 20px;">Managing Director is currently serving as the President of the Georgia Presenters Network, a statewide block booking consortium and the Georgia Arts and Culture Venues Coalition. These positions are all volunteer, but their individual responsibilities require more travel than in previous years.</p>	<p>1,500</p>
<p>555-51-6160-523900 UNIFORMS</p>	<p>0</p>
<p>555-51-6160-523905 TICKET/MERCHANT FEES</p> <p style="padding-left: 20px;">Requested Amount: \$9,000</p> <p style="padding-left: 20px;">This is the amount Audience View charges for the sale of tickets.</p> <p style="padding-left: 20px;">Recommended Amount: \$ 8,000</p>	<p>8,000</p>
<p>555-51-6160-531100 OFFICE/COMPUTER SUPPI</p> <p style="padding-left: 20px;">Requested Amount: \$2,000</p> <p style="padding-left: 20px;">This is for paper, ink cartridges, monthly copier usage, office supplies, and stationery items. Majority of the purchases for this line item are made through Quill (City agreement).</p>	<p>2,000</p>

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>555-51-6160-531101 JANITORIAL SUPPLIES</p> <p style="padding-left: 20px;">Requested Amount: \$1,500</p> <p style="padding-left: 20px;">This includes the purchase of such items as toilet paper, paper towels, cleaning solutions, deodorizers, etc. Increase due to COVID-19 cleaning protocols.</p>	<p>1,500</p>
<p>555-51-6160-531108 BUILDING REP& MAINT</p> <p style="padding-left: 20px;">Requested Amount: 10,000</p> <p style="padding-left: 20px;">This includes expenses for the routine/quarterly maintenance of the physical plant, HVAC, and unexpected repairs to the historic building.</p> <p style="padding-left: 20px;">Recommended Amount: 8,000</p> <p style="padding-left: 20px;">This includes expenses for the routine/quarterly maintenance of the physical plant, HVAC, and unexpected repairs to the historic building.</p>	<p>5,000</p>
<p>555-51-6160-531115 PRODUCTION SUPPLIES</p> <p style="padding-left: 20px;">Requested Amount: \$1,000</p> <p style="padding-left: 20px;">This includes minor purchases for batteries, seating rope, paint, tape or tie-line for drops, tablecloths for receptions, prop adjustments, and set modifications.</p>	<p>1,000</p>
<p>555-51-6160-531210 WATER,SEWER,GARBAGE</p> <p style="padding-left: 20px;">Requested Amount: \$3,500</p>	<p>3,500</p>
<p>555-51-6160-531220 NATURAL GAS</p> <p style="padding-left: 20px;">Requested Amount: \$2,500</p> <p style="padding-left: 20px;">Recommended Amount: \$ 500</p>	<p>500</p>
<p>555-51-6160-531225 STORM WATER</p> <p style="padding-left: 20px;">Requested Amount: \$225</p>	<p>225</p>

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>555-51-6160-531230 ELECTRICITY Requested Amount: \$35,000 Recommended Amount: \$25,000</p>	<p>25,000</p>
<p>555-51-6160-531700 OTHER SUPPLIES Requested Amount: \$500 Other miscellaneous supplies for participation in DDA/Mainstreet, Tourism, Wellness, Safety, or other City/Community events.</p>	<p>500</p>
<p>555-51-6160-542101 OFFICE FURNITURE & EQUIPMENT Requested Amount: \$2,500 "Office Equipment" Request is for the purchase of new equipment to include sound, lighting, etc. and to replace existing equipment that is beyond repair.</p>	<p>2,500</p>
<p>555-51-6160-542400 COMPUTER EQUIPMENT Requested Amount: \$0</p>	<p>0</p>
<p>555-51-6160-542900 OTHER CAPITAL EXPENDITURE Requested amount: \$0</p>	<p>0</p>
<p>555-51-6160-561000 DEPRECIATION EXPENSE Recommended Amount: \$143,752 This includes depreciation expense on all capital items including the building, props, lighting, sound equipment, etc. The Depreciation Expense is unfunded. The recommended amount increased due to installation of a new roof.</p>	<p>143,752</p>

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
555-51-6160-573002 PRODUCTION SUPPORT Requested Amount: \$4,000 This is for casual labor for support of production activity. Portions of this line item are offset by volunteers and crew expense billed to users through rental agreements. Increase requested due to upcoming new Technical Director incoming Fall 2023 and increased number of productions planned for 2024.	4,000
555-51-6160-574000 BAD DEBT EXPENSE	0
51 THEATER OPERATION	<hr style="border: 0.5px solid black;"/> 489,838 <hr style="border: 0.5px solid black;"/> 489,838 <hr style="border: 1px solid black;"/>

CITY OF AMERICUS
2024 OPERATING BUDGET

STORM WATER DEPARTMENT

MISSION STATEMENT/GENERAL OBJECTIVES (see Public Works)

GOALS – 2024

CITY OF AMERICUS
2024 OPERATING BUDGET-REVENUES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
580 STORM WATER MANAGEMENT						
580-00-0000-344260 STORM WATER BILLINGS	772,562	949,950	941,965	949,950	950,000	950,000
580-00-0000-344265 STORM WATER CREDITS	-115,416	-115,800	-115,487	- 115,800	- 115,800	- 115,800
580-00-0000-389000 OTHER MISC INCOME	0	0	0	- 0	- 0	- 0
580-00-0000-389004 RECOVERY OF BAD DEBT	0	0	0	- 0	- 0	- 0
580-00-0000-389006 CARRYOVER OF RETAINED I	0	0	0	- 0	55,000	55,000
580-00-0000-390000 CONTRIBUTIONS	0	0	0	- 0	- 0	- 0
580-00-0000-391104 TRANS FROM 2010 REVENUE	0	0	0	- 0	- 0	- 0
580-00-0000-393400 PREMIUMS ON BONDS SOLD	0	0	0	- 0	- 0	- 0
580 STORM WATER MANAGEMENT	<u>657,145</u>	<u>834,150</u>	<u>826,478</u>	<u>834,150</u>	<u>889,200</u>	<u>889,200</u>

CITY OF AMERICUS
2024 OPERATING BUDGET-REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
580 STORM WATER MANAGEMENT	
580-00-0000-344260 STORM WATER BILLINGS	950,000
Requested Amount: \$949,950	
Average of 2023 actual and 2024 projected, also includes new businesss operating in the City.	
Recommended Amount: \$950,000	
580-00-0000-344265 STORM WATER CREDITS	-115,800
Requested Amount: \$-115,800	
Average of 2022 actual and 2023 projected, also includes new businesss operating in the City	
580-00-0000-389000 OTHER MISC INCOME	0
580-00-0000-389004 RECOVERY OF BAD DEBT	0
580-00-0000-389006 CARRYOVER OF RETAINE	55,000
Recommended Amount: \$55,000 (Carry over from 2023)	
\$ 5,000 Machinery & Equipment	
\$50,000 Trucks & Automobiles	
\$55,000	
580-00-0000-390000 CONTRIBUTIONS	0
580-00-0000-391104 TRANS FROM 2010 REVEN	0
580-00-0000-393400 PREMIUMS ON BONDS SO	0
580 STORM WATER MANAGEMENT	889,200

CITY OF AMERICUS
2024 OPERATING BUDGET-REVENUE DETAIL

ACCOUNT NUMBER/DESCRIPTION

APPROVED
BUDGET

889,200

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
58 STORM WATER MGT						
580-58-1530-521201 LEGAL EXPENSES	0	0	0	- 0	- 0	- 0
580-58-4320-511000 REGULAR PAY	106,915	96,489	91,304	74,213	74,213	74,213
580-58-4320-511300 OVERTIME PAY	4,743	10,000	6,330	10,000	7,000	7,000
580-58-4320-512100 GROUP MEDICAL INSURANC	26,334	29,105	29,105	34,615	32,016	32,016
580-58-4320-512101 OPT OUT INSURANCE PLAN	0	0	0	- 0	- 0	- 0
580-58-4320-512110 GROUP DENTAL INSURANCE	1,538	885	2,075	886	886	886
580-58-4320-512200 SOCIAL SECURITY PAYMENT	7,659	8,146	7,185	5,677	5,677	5,677
580-58-4320-512400 RETIREMENT SYSTEM	13,992	11,799	10,764	8,408	8,408	8,408
580-58-4320-512401 PENSION EXPENSE	0	0	0	- 0	- 0	- 0
580-58-4320-512700 WORKERS COMPENSATION	7,984	9,497	8,440	11,358	11,358	11,358
580-58-4320-522000 OTHER OUTSIDE SERVICES	21,428	30,633	31,353	34,990	34,990	34,990
580-58-4320-522009 CONTRACTED MAINTENANC	0	0	0	- 0	- 0	- 0
580-58-4320-522010 STORMWATER REP & MAINT	-337,500	0	0	- 0	- 0	- 0
580-58-4320-522202 AUTO & TRUCK-REP & MAIN	18,765	20,000	8,584	20,000	20,000	20,000
580-58-4320-523100 INSURANCE EXPENSE	15,687	18,092	28,761	21,710	21,710	21,710
580-58-4320-523700 TRAINING AND MEETINGS	0	2,000	0	2,000	2,000	2,000
580-58-4320-523900 UNIFORMS	1,197	2,500	1,159	2,500	2,500	2,500
580-58-4320-531116 MATERIALS	0	12,000	218	12,000	10,000	10,000
580-58-4320-531270 GASOLINE ALLOCATED	11,959	5,000	11,531	5,000	5,000	5,000
580-58-4320-531700 OTHER SUPPLIES	4,118	8,000	952	8,000	5,000	5,000
580-58-4320-542100 MACHINERY & EQUIPMENT	0	55,000	38,227	55,000	55,000	55,000
580-58-4320-542900 OTHER CAPITAL EXPENDITU	0	0	0	- 0	- 0	- 0
580-58-4320-561000 DEPRECIATION EXPENSE	103,869	60,950	66,029	- 0	- 0	- 0
580-58-4320-574000 BAD DEBT EXPENSE	14,414	10,000	10,833	- 0	- 0	- 0
580-58-4320-582001 INTEREST EXPENSE	79,724	57,617	38,184	54,869	54,869	54,869

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
580-58-4320-584000 BOND ISSUANCE COST	0	0	0	- 0	- 0	- 0
580-58-4320-611001 TRANSFER TO GEN FUND	285,000	285,000	285,000	285,000	285,000	285,000
58 STORM WATER MGT	<u>387,827</u>	<u>732,713</u>	<u>676,035</u>	<u>646,226</u>	<u>635,627</u>	<u>635,627</u>

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
58 STORM WATER MGT	
580-58-1530-521201 LEGAL EXPENSES	0
580-58-4320-511000 REGULAR PAY	74,213
Requested amount: \$ 74,213	
Personnel Requirements	
	Current
Heavy Equipment Operator	1
Equipment Operator Senior	1
Equipment Operator	1
	3
Requested Amount: Includes a 5% increase in salaries.	
580-58-4320-511300 OVERTIME PAY	7,000
Requested Amount: \$10,000	
Recommended Amount: \$7,000	
580-58-4320-512100 GROUP MEDICAL INSURA	32,016
The requested amount per employee is \$11,538, which was initially projected to reflect a 20% increase over the 2023 rates. Nevertheless, the recommended amount, as provided by the insurance brokers is lower than anticipated with only a 10% increase over the 2023 rate of \$9,702. The recommended amount factoring in employee withholding and the expected Opt Out participation, results in a final rate of \$10,672 per employee for the year 2024.	
580-58-4320-512101 OPT OUT INSURANCE PLA	0
580-58-4320-512110 GROUP DENTAL INSURAN	886
This amount represents \$295 per employee.	
The dental and vision plans are in rate guarantee until 1/1/25 - so no change to those rates for 2024.	
580-58-4320-512200 SOCIAL SECURITY PAYMI	5,677
This amount is 7.65% of the total salary of the department.	

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>580-58-4320-512400 RETIREMENT SYSTEM</p> <p style="padding-left: 20px;">Requested Amount: \$ 8,408</p> <p style="padding-left: 20px;">This amount is 11.33% of the total salary of the department. Per GMA contribution rates. The new 2024 rate is 11.33%</p>	8,408
<p>580-58-4320-512401 PENSION EXPENSE</p>	0
<p>580-58-4320-512700 WORKERS COMPENSATIO</p> <p style="padding-left: 20px;">This amount represents a percentage of the total salaries for the department based on labor classes and 2024 rates.</p>	11,358
<p>580-58-4320-522000 OTHER OUTSIDE SERVICE</p> <p style="padding-left: 20px;">Requested Amount: \$34,990</p> <p style="padding-left: 20px;">\$29,990 GWES 2023-2024 contract for Watershed Protection Plan</p> <p style="padding-left: 20px;">\$ 5,000 Engineering Fees (not CIP)</p> <p style="padding-left: 20px;"><u> </u></p> <p style="padding-left: 20px;">\$34,990</p>	34,990
<p>580-58-4320-522009 CONTRACTED MAINTENA</p>	0
<p>580-58-4320-522010 STORMWATER REP & MAI</p>	0
<p>580-58-4320-522202 AUTO & TRUCK-REP & MA</p> <p style="padding-left: 20px;">Requested Amount: \$20,000</p> <p style="padding-left: 20px;">This is for the maintenance of the 2 Street Sweepers & a portion of the preventive maintenance for the Sewer Vacuum Truck.</p>	20,000
<p>580-58-4320-523100 INSURANCE EXPENSE</p> <p style="padding-left: 20px;">Requested Amount: \$21,710</p> <p style="padding-left: 20px;">This is the Storm Water allocation for property and liability insurance. The request includes a projected increase of approximately 20% of the 2023 premium.</p>	21,710

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
580-58-4320-523700 TRAINING AND MEETING: Requested Amount: \$2,000	2,000
580-58-4320-523900 UNIFORMS Requested amount: \$2,500	2,500
580-58-4320-531116 MATERIALS Requested Amount: \$12,000 This is for various materials & supplies needed for small non-capitalized projects that are done in-house. Recommended Amount: \$10,000	10,000
580-58-4320-531270 GASOLINE ALLOCATED Requested Amount: \$5,000	5,000
580-58-4320-531700 OTHER SUPPLIES Requested Amount: \$8,000 Recommended Amount: \$5,000	5,000
580-58-4320-542100 MACHINERY & EQUIPMEN Requested Amount: \$55,000 \$ 5,000 Machinery & Equipment \$50,000 Trucks & Automobiles <u>\$55,000</u>	55,000
Recommended Amount: \$55,000 (Carry over from 2023)	
580-58-4320-542900 OTHER CAPITAL EXPENDI	0

CITY OF AMERICUS
2024 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>								
580-58-4320-561000 DEPRECIATION EXPENSE	0								
<p style="margin-left: 20px;">This is the amount of depreciation on storm water related capital assets. The depreciation is calculated by the straight-line method using the GFOA suggested life.</p>									
580-58-4320-574000 BAD DEBT EXPENSE	0								
<p style="margin-left: 20px;">Requested Amount: \$10,000</p> <p style="margin-left: 20px;">This is the estimated amount for utility billing write down for the storm water utility.</p>									
580-58-4320-582001 INTEREST EXPENSE	54,869								
<p style="margin-left: 20px;">Requested Amount: \$ 54869.00</p> <table style="margin-left: 20px; width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Interest</td> <td style="width: 15%;">Principal</td> <td style="width: 15%;">Total</td> <td style="width: 55%;"></td> </tr> <tr> <td>\$54,869</td> <td>101,639</td> <td>\$156508</td> <td>Revenue Bond 2019</td> </tr> </table> <p style="margin-left: 20px;">The principal balance at 12/31/24 will be:</p> <p style="margin-left: 20px;">\$2,013,407 Revenue Bond - 2019 (Payout-Sep 1, 2039) (Rate 2.76%)</p>		Interest	Principal	Total		\$54,869	101,639	\$156508	Revenue Bond 2019
Interest	Principal	Total							
\$54,869	101,639	\$156508	Revenue Bond 2019						
580-58-4320-584000 BOND ISSUANCE COST	0								
580-58-4320-611001 TRANSFER TO GEN FUND	285,000								
<p style="margin-left: 20px;">Requested Amount: \$285,000</p>									
58 STORM WATER MGT	635,627								
	635,627								

CITY OF AMERICUS

2024 OPERATING BUDGET-REVENUES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
600 INSURANCE						
600-00-0000-341901 AGGREGATE STOP LOSS REI	181,366	0	1,742,587	- 0	- 0	- 0
600-00-0000-341902 SPECIFIC CLAIM REIMBURSM	0	0	0	- 0	- 0	- 0
600-00-0000-349200 CLAIMS FUNDING REVENUE	2,262,713	1,484,870	1,889,023	2,100,000	2,100,000	2,100,000
600-00-0000-361000 OTHER INTEREST EARNED	266	0	1,425	- 0	- 0	- 0
600-00-0000-391102 TRANSFER FROM GENERAL	0	0	0	- 0	- 0	- 0
600 INSURANCE	<u>2,444,345</u>	<u>1,484,870</u>	<u>3,633,034</u>	<u>2,100,000</u>	<u>2,100,000</u>	<u>2,100,000</u>
	<u>2,444,345</u>	<u>1,484,870</u>	<u>3,633,034</u>	<u>2,100,000</u>	<u>2,100,000</u>	<u>2,100,000</u>

CITY OF AMERICUS
2024 OPERATING BUDGET-REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
600 INSURANCE	
600-00-0000-341901 AGGREGATE STOP LOSS F	0
600-00-0000-341902 SPECIFIC CLAIM REIMBUI	0
600-00-0000-349200 CLAIMS FUNDING REVEN	2,100,000
Requested Amount: \$2,100,000	
This represents the monies transferred into the Health and Life Insurance Fund to cover the cost of claims and administration. This amount does not reflect the actual expense of the insurance. This is an estimated transfer to cover the expenses of the program. These monies are transferred in from the General Fund, Water and Sewer Fund, Natural Gas Fund, Theater Fund, Storm Water Fund, Tourism Council& DDA.	
Increased due to increase in admin fees.	
600-00-0000-361000 OTHER INTEREST EARNEI	0
.	
600-00-0000-391102 TRANSFER FROM GENERA	0
600 INSURANCE	2,100,000
	2,100,000

CITY OF AMERICUS
 2024 OPERATING BUDGET - EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>ACTUAL 12/31/2023</u>	<u>REQUESTED 2024</u>	<u>RECOMM 2024</u>	<u>APPROVED 2024</u>
99 NON-DEPARTMENTAL						
600-99-1555-512900 WELLNESS PROGRAM	0	0	0	- 0	- 0	59,000
600-99-1555-552100 ADMIN/PREMIUM FEES	421,368	594,943	531,649	778,914	778,914	719,914
600-99-1555-552200 CLAIMS EXPENDITURES	2,213,770	948,927	1,792,877	1,500,000	1,500,000	1,500,000
600-99-1555-571000 BANK FEES	0	0	212	- 0	- 0	- 0
99 NON-DEPARTMENTAL	<u>2,635,137</u>	<u>1,543,870</u>	<u>2,324,739</u>	<u>2,278,914</u>	<u>2,278,914</u>	<u>2,278,914</u>
	<u>2,635,137</u>	<u>1,543,870</u>	<u>2,324,739</u>	<u>2,278,914</u>	<u>2,278,914</u>	<u>2,278,914</u>

CITY OF AMERICUS
2024 OPERATING BUDGET - EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
99 NON-DEPARTMENTAL	
600-99-1555-512900 WELLNESS PROGRAM	59,000
600-99-1555-552100 ADMIN/PREMIUM FEES	719,914
Requested Amount: 778,914	
Admin Fee/Annual Fixed Costs = \$718,914 + \$59,000 (for Wellness) = \$778,914	
This amount represents an estimate for 2024 based on the 2023 ytd annualized for administration fees.	
\$59,000 is included in the requested amount for Wellness	
600-99-1555-552200 CLAIMS EXPENDITURES	1,500,000
Requested Amount: \$1,500,000	
Recommend the City budget the claims plus administration to equal the funding revenues for 2023.	
600-99-1555-571000 BANK FEES	0
99 NON-DEPARTMENTAL	2,278,914
	2,278,914

GLOSSARY OF FINANCIAL TERMS

Accrual- a basis of accounting where revenue and expenses are recognized and recorded when they occur.

Ad Valorem Tax - Taxes levied by the City for real and personal property inside the corporate limits of the City.

Appropriation - An authorization made by the City Council permitting the City to incur obligations and make expenses of resources.

Assessed Value - Property values as prescribed by the Sumter County Tax Assessors office. (Taxable Value)

Audit- An examination, usually by an official or private accounting firm retained by council, which reports on the accuracy of the annual financial report.

Balanced Budget- A budget in which current revenues equal current expenditures.

Bond- A promise to repay borrowed money on a specific date in the future. Local governments use bonds to obtain long term finance for capital projects.

Bonded Debt - Payments required on bonds sold by the City for various purposes.

Budget - A financial plan for a specific period of time (fiscal year) which matches all anticipated revenues and planned expenses with various City services.

Budget Calendar - The schedule of key dates which the City follows in the preparation, adoption, and administration of the annual budget.

Budget Message - The instrument used by the City Manager in presenting a comprehensive financial program to the Mayor and City Council members and to the citizens. This is also known as the budget transmittal letter or City Manager letter.

Budget Ordinance - The official enactment by the Mayor and City Council of the City of Americus legally authorizing the City to obligate and expend resources.

Budget Transfer - A transfer of budget between line items within a department.

Budget Amendment - An amendment to the original budget for unexpected, emergency expenses or for unexpected receipts.

Budgetary Control - The management of a governmental unit in accordance with an approved budget for the purpose of keeping expenses within the limitations of available appropriations and available revenue.

Capital Improvement Program - This is a multi-year instrument used by the City of Americus to identify needed capital improvements and to coordinate the financial timing of such improvements in a way that maximizes the return to the public.

Debt Service - Interest and principal payments associated with General Obligation Bonds, Revenue Bonds, and various loans for system improvements and capital purchases.

Debt Service Requirements - The amount of money necessary for scheduled payment of outstanding debt, both principal and interest becoming due during the fiscal year, and contributions which may be required to accumulate monies for the future retirement of such debt.

Depreciation – Line-item expenditure within the Enterprise Funds to budget for replacement of capital items. The City of Americus applies the straight-line method of depreciation to fixed assets in these funds only.

Encumbrance - The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.

Enterprise Fund/Proprietary Fund – A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedule for these services is established to ensure that revenues are adequate to meet all necessary expenses.

Expenses - The outflow of funds to be pay for an asset, goods, or services obtained regardless of when the expense is actually paid.

Fiscal Year - A twelve (12) month period between settlements of financial accounts. This fiscal year of the City of Americus is the calendar

Franchise Fee - Tax levied against the utility companies for use of City right of way and for doing business within the City.

Full-time Equivalent- Method to determine full time employee hours. Hours worked by several part time employees are converted into the hours worked by full-time employees. On an annual basis, an FTE is considered to be 2,080 hours, which is calculated as: 8 hours per day.

Fund - A fiscal and accounting entity which is comprised of a self-balancing set of accounts which reflects all assets, liabilities, equity, revenue, and expenses necessary to disclose the position and the results of operations. Funds are established as individual records for purposes of legal compliance, differing natures of the activities performed, measurement of different objectives, and to assist in the facilitation of management control.

Fund Accounting - A method of governmental accounting where resources are allocated to and accounted for in separate funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund Balance - The net of unrestricted monies remaining in a fund after the year's expenses and revenues have been added and subtracted.

GEFA - Georgia Environmental Facilities Authority. This state agency provides low interest loans for Water and Sewer improvements with a 20 year pay back.

General Fund - The General Fund is used to account for all revenues and Expenses of the City of Americus which are not accounted for in any other fund. It is an operating fund from which most of the City operations are financed.

General Obligation Bonds (GO BOND) - Municipal long-term securities backed the City's pledge of its full faith, credit and taxing power.

Governmental Fund- Used to account current for essentially

Hotel/Motel Tax - Tax levied on rooms for rent in the City of Americus. (Hotels, Motels, Bed & Breakfasts).

Infrastructure - The basic installations and facilities on which the continuance and growth of a community depend. Examples include water and sewer improvements, roads and street paving, and public buildings.

Insurance Premium Tax - Tax paid by insurance companies on the premiums collected inside the City of Americus

Interfund Transfer - A planned movement of money between funds to offset expenses incurred in the receiving fund due to operation of the sending fund.

Levy - An imposing and collecting of tax.

Line-item budget - A budget that lists each expenditure category separately along with the dollar amount budgeted for each specified category.

Local Option Sales Tax (LOST) - Sales tax collections from local businesses for the purpose of reducing property taxes and maintaining governmental operations.

Local Maintenance & Improvement Grant (LMIG) – State DOT grant program for resurfacing roads. This replaces the LARP program.

Maintenance & Repair - Expenses resulting from the purchase of labor and materials for the repair or maintenance of City property by an outside vendor.

Major Fund- A fund whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds.

Millage Rate - The Ad Valorem tax rate expressed in terms of levy per thousand dollars of taxable assessed value.

Motor Vehicle Tax - Tax collected from ad valorem taxes for the value of the automobile. These taxes are billed and collected by the Tax Commissioner of Sumter County and remitted to the City monthly.

Mobile Home Tax - Taxes collected from ad valorem taxes on the value of the mobile homes within the City of Americus. These taxes are billed and collected by the Sumter County Tax Commissioner and remitted to the City monthly.

Operating Budget - The portion of the budget pertaining to daily operation and/or maintenance of City services, programs, facilities or fixed assets incurred in a fiscal year.

Paying Agents - The agency, usually a commercial bank, where the maturing interest coupons and principal of a bond issues will be paid.

Paying Agents Fee - The expenses incurred in the issuance and management of bond issues.

Reserve - An account used to indicate that a portion of fund's balance is legally restricted for a specific purpose and is therefore not available for general appropriations. This term will no longer be used after 2010. The "New Fund Balance" stipulates five new components of the fund balance.

Retained Earnings - A fund equity account which reflects accumulated net earnings or losses of proprietary funds. Retained earnings may include certain reservations of fund equity.

Revenue - Funds that the City receives as income.

Revenue Bonds - Bonds that require principal and interest payments from pledged revenue sources and are not legally backed by the full faith and credit of the City.

State Revolving Loan (SRF) - The State of Georgia loan pool for monies provided for sewer improvements by local governments.

Special Purpose Local Option Sales Tax (SPLOST) – This is an additional 1% sales tax levied by a county government and participating qualified municipal governments through a local referendum that is passed by the voters as a financing method for funding capital projects.

Taxes - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. Taxes levied by the Mayor and City Council that are within the limits established by the State of Georgia.

Training - Expenses incurred as a result of City approved instructional courses either in-house or for various certifications.

Travel - Expenses incurred in the conduct of City business or to attend various training schools. This includes food, hotel costs, and mileage.

TSPLOST – This is the additional 1% sales to which was adopted by the votes in the River Valley Region to assist with funding work on roads, bridges, and other transportation projects.