

CITY OF AMERICUS



ANNUAL OPERATING BUDGET

CALENDAR YEAR END

JANUARY 1 - DECEMBER 31, 2023



2023 OPERATING BUDGET – CITY OF AMERICUS, GEORGIA

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



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

CITY OF AMERICUS
2023 OPERATING BUDGET

THIS PAGE INTENTIONALLY LEFT BLANK.

TABLE OF CONTENTS

Introduction	
GFOA Certificate of Achievement	8
Vision & Mission Statement	9
City Officials	11
Organizational Chart	13
Department Heads	14
Americus at a Glance	16
History of City of Americus	17
Community Information	19
Five Year Budget Comparison	26
2023 Operating Budget at a Glance	28
City Manager’s Message & Supplemental Information	37
Financial Policies & Budget Compliance	
Policies	46
Budget Process Calendar	52
Budget Amendment Procedure	53
<u>General Fund Revenues</u>	54
<u>Administrative Expenditures</u>	
Mayor and Council Department (10)	80
Data Center Department (12)	96
GIS Department (13)	99

Finance Department (14)	111
Human Resources Department (15)	126
Administration (18)	139
Rees Park Economic Development Center (19)	152
<u>Public Safety Expenditures</u>	
Fire Department (20)	156
Police Department (21)	175
Building Risk, Code Enforcement, & Planning Department (22)	189
Municipal Court (23)	204
Facilities Manager (25)	208
<u>Public Work Expenditures</u>	
Street Department (30)	214
Cemetery Department (31)	223
Fleet Maintenance – City Shop (32)	228
Public Works Department (34)	238
Grounds and Maintenance (36)	247
Component Units	
Downtown Development Authority (202)	255
Tourism Council (205)	262
Main Street (270)	275
Special Revenue Funds	
Community Development Loan (220)	289
State Revolving Loan (221)	291
Program Income (226)	295
TE Project (229)	297
2021 CDBG (235)	301

Hotel Motel (275)	305
SPLOST(280)	309
TSPLOST (281)	314
2021 CHIP Funds (346)	318
Enterprise Funds	322
<u>Water and Sewer Fund (505)</u>	
W&S Fund Revenues	323
W&S Maintenance Department (40)	329
Water Treatment Plant (41)	338
Wastewater Plant (42)	342
Utility Billing (43)	346
<u>Natural Gas Fund (515)</u>	359
Natural Gas Revenues	361
Cost of Gas (80)	365
Service Department (81)	367
<u>Solid Waste Management Fund (540)</u>	
Solid Waste Revenues	379
Sanitation Department (33)	381
<u>Theater Authority (555)</u>	385
Theater Revenues	388
Live Performances Expenses (50)	393
Theater Operation Expenses (51)	395

<u>Storm Water Utility Fund (580)</u>	404
Storm Water Revenues	405
Storm Water Expenses (58)	407
Health Insurance Fund (Internal Service Fund)	413
Health Insurance Revenues	
Health Insurance Expenses (99)	
Glossary of Financial Terms	418



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**City of Americus
Georgia**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2020

Christopher P. Morrill

Executive Director/CEO

CITY OF AMERICUS
2023 OPERATING GUIDE

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.”



OUR VISION

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

CITY OF AMERICUS
2023 OPERATING BUDGET

THIS PAGE INTENTIONALLY LEFT BLANK

**CITY OF AMERICUS
2023 OPERATING BUDGET**

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 single member districts and serve staggered four-year terms. The Mayor and Council are vested with policy making authority.



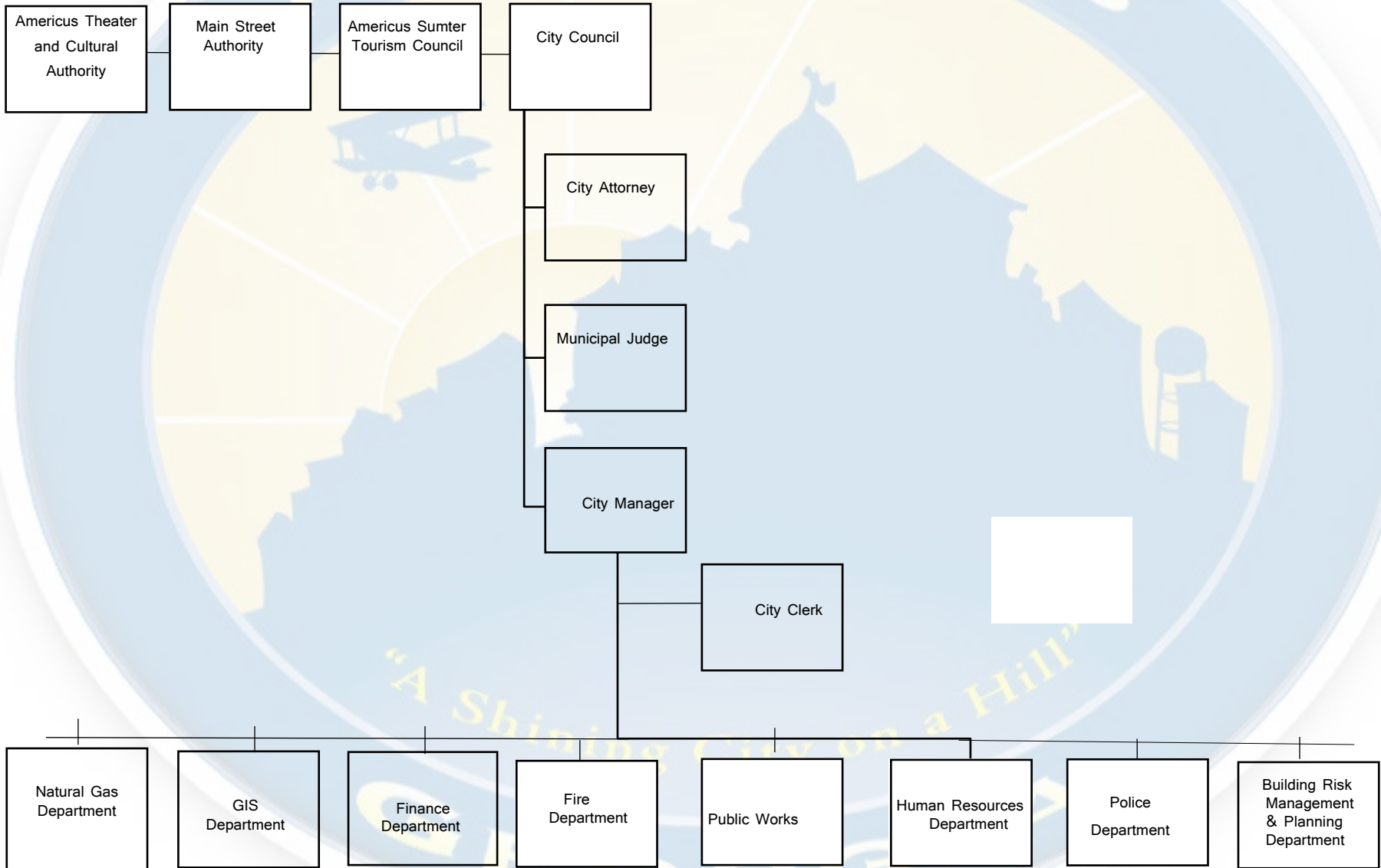
Mayor Lee Kinnamon,
Council member Juanita Wilson, District 1
Council member Nelson Brown, , District 2,
Council member Daryl Dowdell, District 6
Council member Charles Christmas, District 4
Council Member Kelvin Pless, District 5
Council member Nicole Smith, District 3



CITY OF AMERICUS
2023 OPERATING GUIDE

THIS PAGE INTENTIONALLY LEFT BLANK

CITY OF AMERICUS
2023 OPERATING BUDGET



CITY OF AMERICUS
2023 OPERATING BUDGET

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
Kimberly Taylor, Director of Human Resources
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
Michael Sistrunk, Public Services

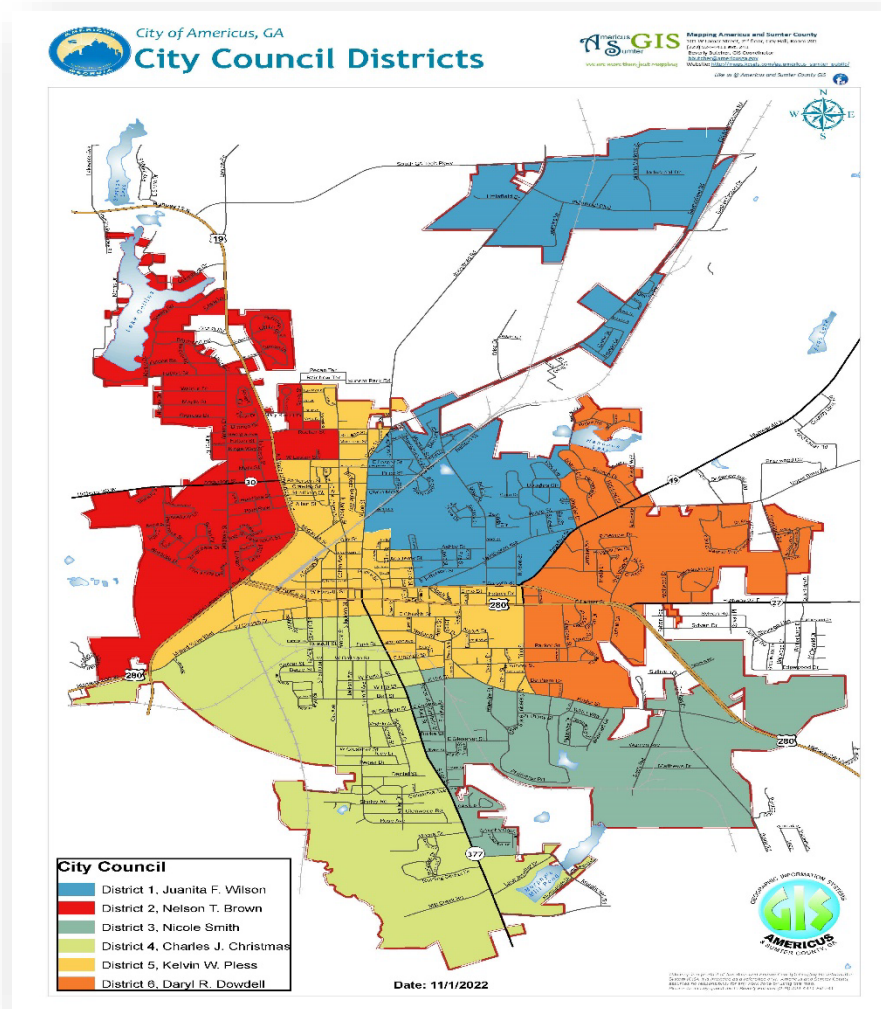
CITY OF AMERICUS
2023 OPERATING GUIDE

THIS PAGE INTENTIONALLY LEFT BLANK.

CITY OF AMERICUS 2023 OPERATING GUIDE

AMERICUS AT A GLANCE

Form of Government	Mayor-Council
Area-Square miles	11.48
Miles of streets	117
Fire Protection:	
Stations	3
Firefighters	42
Police Protection:	
Stations	1
Police Officers	43
Water System:	
Number of water customers	7,400
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	6,500
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	104.3
Number of employees:	191



CITY OF AMERICUS
2023 OPERATING BUDGET

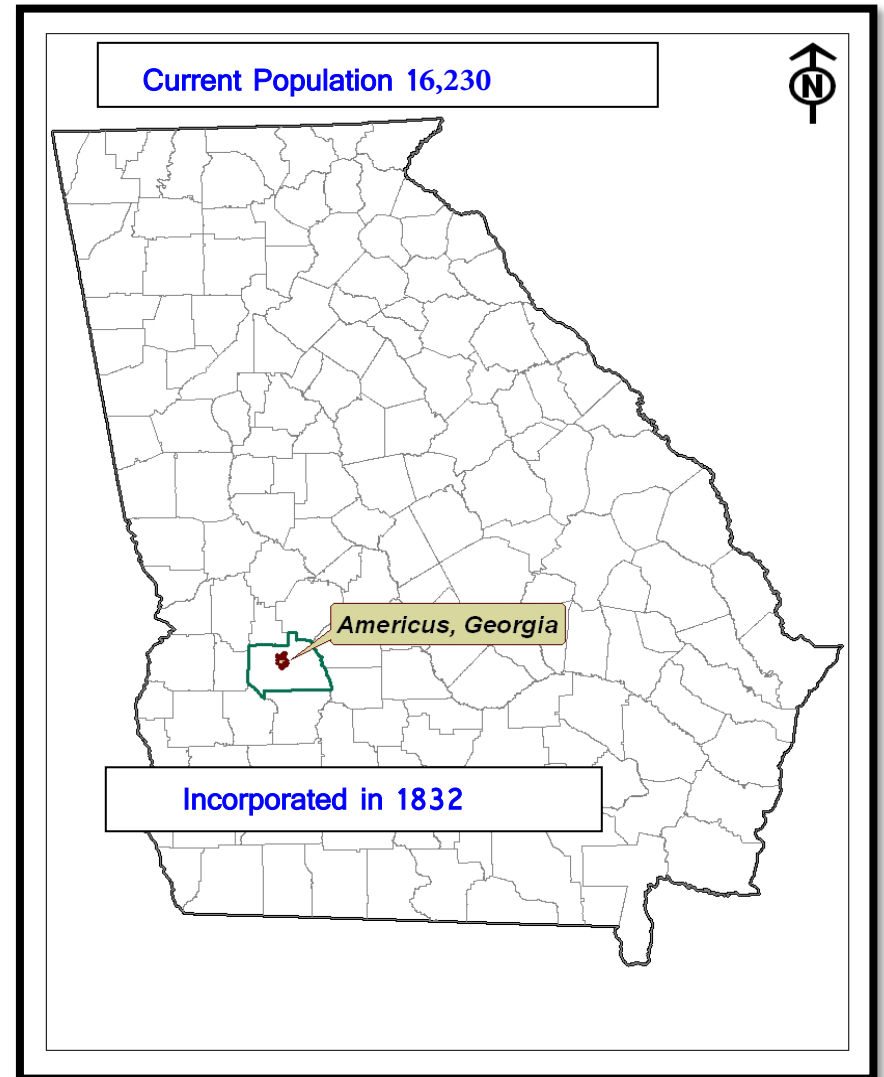
HISTORY OF AMERICUS

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.



CITY OF AMERICUS
2023 OPERATING BUDGET

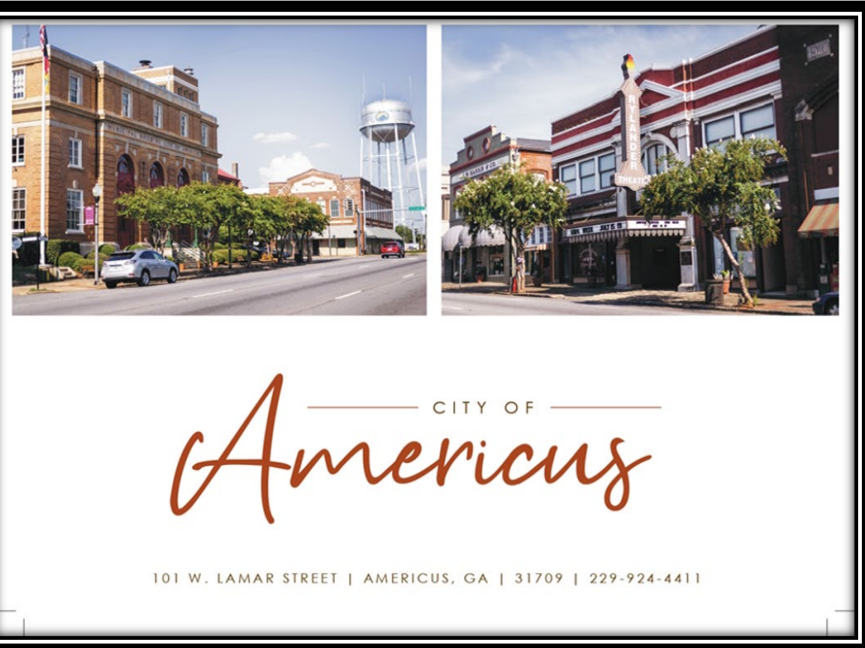
THIS PAGE INTENTIONALLY LEFT BLANK.

CITY OF AMERICUS
2023 OPERATING BUDGET

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 which 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, storm water 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 budget. The proposed 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, function (e.g., public safety), and department (e.g., police). Department heads

CITY OF AMERICUS
2023 OPERATING BUDGET

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. Budget ordinance amendments are prepared throughout the year 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. In addition, the Payroll Development Authority, the local authority responsible for administering these funds, developed a revolving loan pool from a portion of the money. 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. 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 store fronts. 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, the City continues to see and uptick in businesses interested in downtown and a new downtown emerge.

CITY OF AMERICUS
2023 OPERATING BUDGET

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's 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 that were renovated in the heart of downtown continue to see sold out weekends. Another successful private/public partnership resulted in the renovation of the 620 seat Rylander Theater in 1999. Both the hotel and the theater complement retail businesses of downtown Americus.

Revenues generated from the City's hotel/motel tax have fluctuated over the past five years. In comparing 2018, 2019, & 2020, 2021, & 2022 each year, we have seen an increase from \$343,900 to \$385,000(estimate). As 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 We also took inconsideration that we continued to have concerns in 2021 related to the pandemic and unpredictable revenues. However, 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 2022. 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. However, as mentioned previously, we are in unrepresented times with the predictability of revenues even more volatile.

In general, Americus is seeing a turnaround in its economic condition. The City is focusing on attracting service type and retail corporations. This is noticeable with renewed interest in development within the City limits. A new state of the art hospital, Phoebe Sumter Medical Center along with new businesses & restaurants opening each year are impacting our local economy in a positive way.

Local unemployment rates reached a decade high of 9.11% at the end of February 2011, with the average rate for August 2022 at

CITY OF AMERICUS
2023 OPERATING BUDGET

5.3%. 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 in what is being called; the Great Resignation Over the last three rs with the reinvestments in the community from several large employers, medium size employers, and well as small business investments we continue to have a stable environment for hiring.

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 which 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, we anticipate 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.

CITY OF AMERICUS
2023 OPERATING BUDGET

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 to include 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 most recent TSPLOST referendum, that was approved by our citizen in 2022 will assist the City in its focus on transportation access and expected growth in ecommerce.

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.

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.

CITY OF AMERICUS
2023 OPERATING BUDGET

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 that 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

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

It 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.

CITY OF AMERICUS
2023 OPERATING BUDGET

THIS PAGE INTENTIONALLY LEFT BLANK.

CITY OF AMERICUS
2023 OPERATING BUDGET

CITY OF AMERICUS					
2023 OPERATING BUDGET					
FIVE YEAR HISTORY BUDGET COMPARISON REPORT					
FUND	2023	2022	2021	2020	2019
100 GENERAL FUND	14,813,526	14,276,346	13,567,391	13,460,394	13,235,382
202 DOWNTOWN DEVELOPMENT FUND	0	5,000		44,714	44,150
205 TOURISM FUND	243,481	218,144	195,694	210,096	211,758
220 COMMUNITY DEVELOPMENT	0	0	0	0	0
221 STATE REVOLVING LOAN	0	0	0	0	0
229 TE PROJECT	0	0	0	0	0
234 2014 CDBG FUND	0	0	0	0	0
270 MAIN STREET	334,077	279,473	293,704	291,940	256,984
275 HOTEL/MOTEL TAX FUND	385,000	350,000	330,000	330,000	325,000
280 SPLOST	2,094,457	2,464,480	1,455,059	2,178,128	3,204,728
281 TSPLOST	247,470	231,500	431,080	217,680	216,040
343 2007 CHIP FUND	0	0	0	0	0
344 2014 CHIP FUND	0	0	0	0	0
345 2019 CHIP FUND	0	0	25,000	0	
505 WATER & SEWER FUND	7,465,300	7,535,530	7,424,565	7,242,037	6,999,643
515 NATURAL GAS FUND	3,102,387	2,610,016	2,494,882	2,572,327	2,558,481
540 SOLID WASTE FUND	3,560,578	3,220,329	3,138,628	2,989,778	3,152,290
555 THEATER FUND	564,699	523,919	469,843	478,511	491,253
580 STORM WATER MANAGEMENT	732,713	722,121	678,637	665,044	627,023
600 INSURANCE FUND (INTERNAL SERVICE)	1,543,870	1,383,927	1,383,927	1,048,800	1,048,800
TOTAL	35087558	33820785	31888410	31729449	32371532

CITY OF AMERICUS
2023 OPERATING BUDGET

BUDGET HIGHLIGHTS AND HISTORICAL DATA

The 2023 proposed budget totals \$35.1 million, which is approximately \$1,322,131 more than 2022. The increase is related to increase in the General Fund of approximately \$600,000, Insurance Expense are approximately 159,900 and other expenditures related to capital expenditures, salaries, and associated benefits.

- The salaries account for 23% of the total of all expenditures in the 2023 proposed budget. There is a 5% salary increase in the proposed budget for all employees. However, there is no merit increases budgeted for 2023.
- Benefits such as insurance, social security, retirement, and worker's compensation account for 9.63% of the budget.
- Our health insurance is estimated to increase slightly by an estimated \$159,900 with no increase to dental insurance cost.
- The proposed budget contains three additional employees. Added positions are in GIS, Code Enforcement/Planning & Inspections, & the City Shop. The plan includes 191 positions, 178 full-time, 7 elected officials, and 6 part-time.

CITY OF AMERICUS
2023 OPERATING BUDGET

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 2023 budget year including salaries, benefits, capital purchases, and expenses for the day-to-day operations of each department.

Department	Amount
Mayor & Council *	\$1,389,580
Data Center	\$250,370
GIS	\$297,458
Finance	\$876,865
Human Resources	\$416,061
City Manager	\$419,275
Rees Park EDC	\$57,633
Fire	\$4,150,537
Police	\$3,618,418
Building Risk Management	\$606,626
Municipal Courts	\$115,336
City Facilities & Parks	\$64,701
Street	\$1,009,375
Cemetery	\$37,500
Fleet Maintenance (Shop) **	\$335,733
Public Works	\$310,532
Grounds Maintenance	\$857,526
Water & Sewer Fund	\$7,465,300
Natural Gas Fund	\$3,102,387
Soild Waste Fund	\$3,560,578
Storm Water Fund	\$732,713
SPLOST	\$2,094,457
TSPLOST	\$247,170
Grant & Misc. Funds	\$3,071,427
Total	\$35,087,558

* Mayor & Council includes \$885,148 for support of various community entities.

**All the Shop Department, except capital, salary & benefits are charged out to other City departments.

CITY OF AMERICUS
2023 OPERATING BUDGET

- Capital Outlay projects for non-enterprise, funds account for 27% of the projected expenditures for 2023. 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 2023. These include the cost of utility operations, materials, supplies, utilities, contract services, and repair and maintenance for vehicles, equipment, etc.

CITY OF AMERICUS
2023 OPERATING BUDGET

The background features a collage of financial and business-related illustrations. On the left, there is a 3D bar chart with five bars in purple, orange, red, green, and blue. Above it, a pie chart is partially visible with a blue and red slice. In the center, a brown pen with gold accents lies horizontally. Below the pen is a line graph with several data points labeled '02', '04', '06', '10', and '12'. To the right, another pie chart shows a large blue slice and a smaller red slice. Further right, a circular gauge displays '70%' and '20%'. At the bottom right, a small box contains '30%'. The word 'Budget' is written in a large, grey, cursive font across the center of the page, underlined with a red line.

Budget

CITY OF AMERICUS
2023 OPERATING BUDGET

BUDGET GUIDE

The 2023 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.

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 2023 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 42% or \$14,813,526 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, 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 organization for which the elected officials of the primary government are financially accountable. Within the City of Americus, we have two component units: Downtown Development Authority and the Tourism Department.

The Downtown Development Authority/Main Street and Tourism Department make up about 1.6% or of the total \$577,558 of the 2023 Operating Budget.

CITY OF AMERICUS
2023 OPERATING BUDGET

Downtown Development Authority and Main Street are focus 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 through General Fund revenues, it is considered a department within the General Fund for financial accounting.

The **Tourism Department** is primary 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 & 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 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 2023 Operating Budget there is \$385,000 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.

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.

CITY OF AMERICUS
2023 OPERATING BUDGET

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 ISTEA 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 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 2023 are projected to be \$2,094,457.

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 2023 are projected to be \$247,470.

Section 7 – Proprietary/Enterprise Funds (Utility Funds)

The **Water and Sewer Fund (505)** is the largest of our enterprise funds. It is expected to generate \$6,364,600 in revenue and incur \$7,465,300 in expenses, resulting in net loss of \$959,355. 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 21% of the total budget. The fund provides over 7 million gallons of water per day over 7,000 customers.

CITY OF AMERICUS
2023 OPERATING GUIDE

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 Environmental Protection Division's (EPD) guidelines.

The **Gas Fund (515)** is our next largest enterprise fund and is projected to generate \$3,077,291 in revenue through charges for service and incur \$3,102,387 in expenses, resulting in a net loss of \$25,096. 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 \$3,560,578 in expenses, resulting in a surplus of \$288,525. This fund represents about 10% 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 total expenses. The fund also supports the landfill remediation expenses at a cost of 67.83% 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 \$834,150 in revenue through user fees with expenses totaling \$732,713, during fiscal year 2023. The budget net income for fiscal year 2023 is \$101,437. The Storm Water Fund represents about 2% of the total

CITY OF AMERICUS
2023 OPERATING BUDGET

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 to provide 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 \$1,543,8707 for the current operating year. This amounts to an increased budgeted amount of approximately \$159,900 from the 2022 budgeted amount. It is self-funded by the government internally to account for resources and expenses associated with the 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
2023 OPERATING BUDGET

THIS PAGE INTENTIONALLY LEFT BLANK.

CITY OF AMERICUS
2023 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
2023 OPERATING BUDGET

October 21, 2022

Dear Mayor and Council Members:

The 2023 Budget is the culmination of significant staff input and hours of consideration from our TEAM including the employees, Department Heads and 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 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 2023 is projected to increased slightly. In addition, the proposed millage rate for 2023 is 11.12. Therefore, the development of the 2023 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** – Although, it is that water and sewer rates are adjusted periodically to account for the increased cost of maintaining the system, there are no rate increases built into the budget. It is important to note that water and sewer rates have not increased in the last 10 years. It is our recommendation that we look at an incremental rate structure within next year and incorporate a rate study into the budget.
- **Staffing** – Staffing requirements have changed from 2022 to 2023. There are no layoffs. There is one additional employee in GIS, Planning & Inspections/Code Enforcement, as well as the City Shop. As previously mentioned, there is a five percent salary increase for all budgeted positions as well as a vacancy factor of six for the Fire Department and a vacancy factor of six for the Police Department to account for normal employee attrition with Public Safety.

CITY OF AMERICUS
2023 OPERATING BUDGET

- **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.

- **Employee Benefits** - As we move forward, we will 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 benefits in this year's budget. It is important to note that we were expecting a decline in health insurance costs due to several factors including moving to an independent broker and removing unnecessary fee structures in previous health insurance policies and moving from fully insured to self-insured. In addition, our continued efforts to focus on wellness and preventative health will result in lower claims and a healthier workforce. We have seen no increase in health insurance and a slight increase in dental insurance. The increases related to dental will be offset by the expected surplus from the health insurance fund. The contributions to the GMA administered Retirement System have gradually decreased since 2018. As markets have rebounded from 2009 unprecedented declines, the City's contributions are returning to normal levels. The contributions will decrease to 11.08%.

CITY OF AMERICUS
2023 OPERATING BUDGET

	2019	2020	2021	2022 Projected	2023
Health Insurance	\$982,698	\$1,200,431	1,383,927	\$1,383,927	\$1,494,564
Workers Compensation	\$204,539	\$188,096	212,290	\$237,241	\$210,203
Retirement	\$707,013	\$734,731	\$916,120	\$952,226	\$904,270
Dental Insurance	\$36,337	\$39,884	\$53,100	\$53,690	\$53,690
Total	\$1,930,587	\$2,163,142	2,565,527	\$2,601,054	\$2,663,0466
% Change		10.49%	15.7%	1.4%	2%

CITY OF AMERICUS
2023 OPERATING BUDGET

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

Category	2019	2020	2021	2022	2023
Value of mill	\$317,033	\$320,600	\$322,673	\$326,537	\$326,537
Millage Rate	13.12	11.12	11.12	11.12	11.12
Tax Levy	\$4,163,041	\$3,565,072	\$3,588,124	\$3,631,091	\$3,631,091
% change in Net M & O Digest	.09%	1.11%	-1.84%	0%	0%
% change in Tax Levy		-16.77%	.6%	0%	0%

The tax digest in the City of Americus has fluctuated from \$662,694,090 in 2018 to a projected **\$679,576,086** in 2022. 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 \$ 326,537 for 2023.

Finally, public hearings are scheduled for Thursday, December 8, 2022, at 6:00 p.m. as well as Thursday, December 15, 2022, 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
2023 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 2023. 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.

2023 Budget Assumptions

In an effort to balance the budget for 2023, the following are included in the numbers that are:

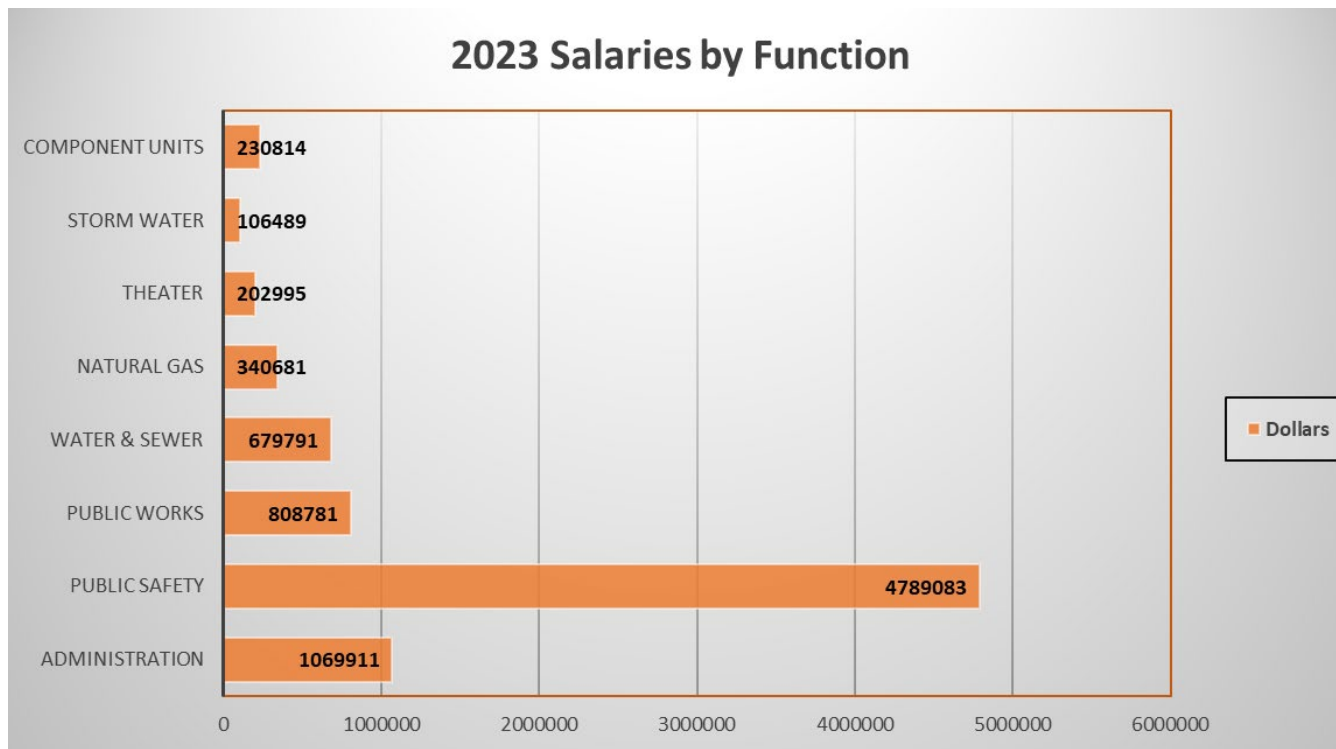
1. A robust wellness program will improve the overall health of our employees. This year a local vendor, Phoebe Sumter is managing our wellness program.
2. The budget does not include rate increases in the water and sewer rates, storm water fees, or gas rates. However, it does account for the 3% increase 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
2023 OPERATING BUDGET

Salaries and Wages

The total amount included in the budget for 2023 for all funds for salaries and wages, not including overtime is \$7,530,545 compared to the amount for 2022 of \$7,441,546 is approximately \$90,000 more. There is a five percent increase in salaries included in the 2023 budget. However, there are no merit increases built into the budget for 2023. In addition, as mentioned previously, there are vacancy factors for the following departments: Police Department, Fire Department.

Below is a diagram of our salaries by function. Note that Public Safety includes not only Fire and Police but also Building Risk/Code Enforcement, and Municipal Court. Administration includes, Mayor & Council, Finance, Human Resources, & the City Manager.



The total personnel requirements for 2023 are 191 positions. The number reflects six part-time positions, seven elected positions, and 178 full-time positions.

The following table outlines the personnel requests and recommendations for 2023:

Department	Present Staffing Levels	Requesting Staffing Levels	Approved Staffing Levels
Mayor & Council	7	7	7
GIS	2	3	3
Finance Department	10	10	10
Human Resources	3	3	3
City Manager	3	3	3
Fire Department	49	49	49
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	4	5	5
City Facilities & Parks	1	1	1
Street Department	4	4	4
Cemetery	1 part-time	1 part-time	1 part-time
Shop	3	4	4
Public Works	2	2	2
Grounds & Maintenance	9	9	9
W&S Maintenance	9	9	9
Utility Billing	8	8	8
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	3 full time	3 full time
Total	182 full time 6 part-time	185 full time 6 part-time	185 full time 6 part-time

CITY OF AMERICUS
2023 OPERATING BUDGET

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 \$688,000 in 2023. This is an increase from \$645,990 projected and budgeted in 2022. This amounts to an increase of \$12,010. Much of the increase is attributed to increases in salaries.

CITY OF AMERICUS
2023 OPERATING BUDGET

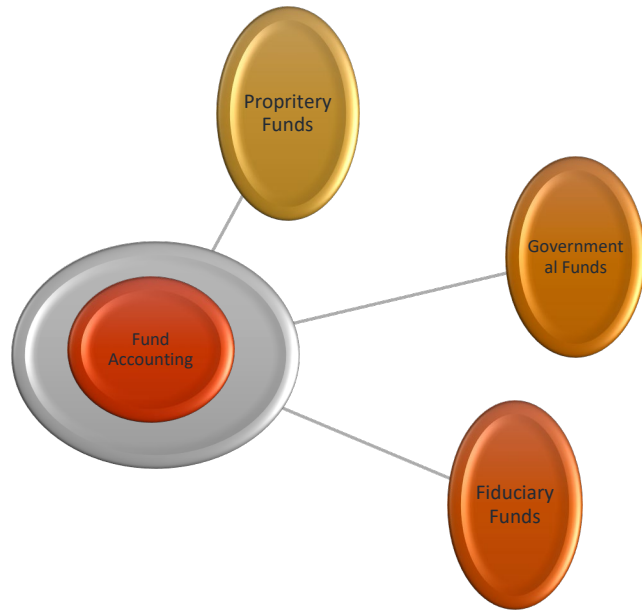
FINANCIAL POLICIES

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 for 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

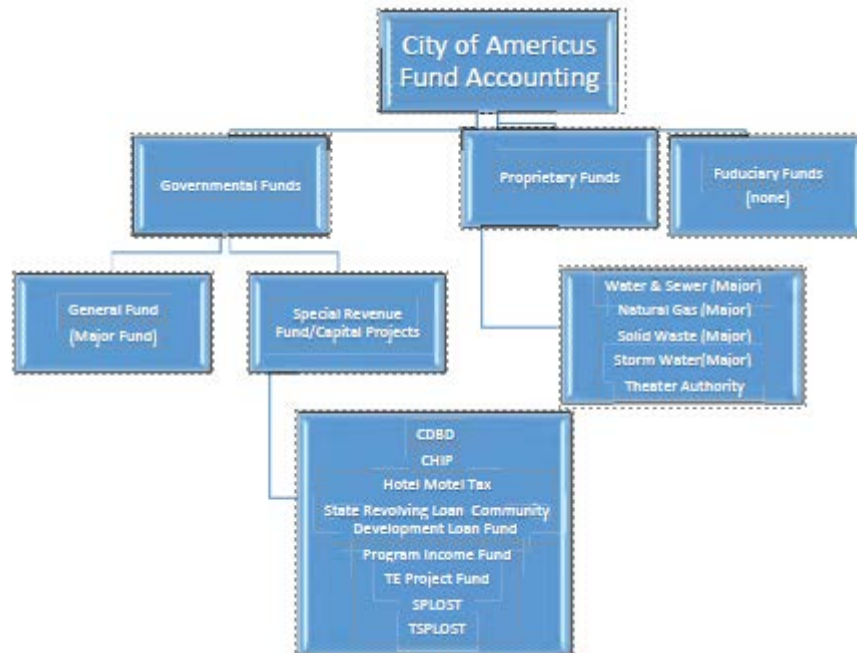
Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Most of the City’s activities

CITY OF AMERICUS 2023 OPERATING BUDGET

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
2023 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.

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

CITY OF AMERICUS
2023 OPERATING BUDGET

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 assessed value of \$320,000,000. The 2021 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 the Enterprise funds, if the obligation is too large to “pay as you go”, then long term debt is allowed. The debt must be with 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.

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 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 an 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 a 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.

CITY OF AMERICUS
2023 OPERATING BUDGET

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 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
2023 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
2023 OPERATING BUDGET

2023 BUDGET CALENDAR

Budget Activity	Dates
Departmental 2023 Operating & Capital Budget Request Entered into CSI	August 16- September 4, 2022
City Manager Review Sessions with Department Heads-2023 Operating & Capital Budget	October 3-13 2022
Council Review of 2023 Operating & Capital Budget	November 1, 2022-December 8,2022
Advertisement in the Legal Gazette	November30, 2022
Public Hearing on 2023 Operating & Capital Budget	December 8 & 15, 2022
Publication of the 2023 Operating & Capital Budget	March 31, 2023

CITY OF AMERICUS
2023 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 complete, 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
2023 OPERATING BUDGET-REVENUES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
100 GENERAL FUND						
100-00-0000-311000 GENERAL GOVERNMENT LE	3,768,245	4,100,000	3,570,831	4,100,000	4,200,000	4,200,000
100-00-0000-311101 CBID LEVY	17,238	17,411	17,238	17,411	17,411	17,411
100-00-0000-311310 AUTOMOBILE TAXES	73,468	63,500	40,480	66,500	70,000	70,000
100-00-0000-311315 TAVT TAX	398,216	350,000	355,594	350,000	400,000	400,000
100-00-0000-311320 MOBILE HOME TAXES	1,696	2,100	1,061	1,650	2,200	2,200
100-00-0000-311350 RAILROAD EQUIPMENT TAX	9,655	10,000	0	7,800	10,000	10,000
100-00-0000-311600 TRANSFER TAXES	31,379	36,000	70,285	50,000	60,000	60,000
100-00-0000-311710 FRANCHISE FEES-GA POWER	716,394	740,000	738,560	760,000	760,000	760,000
100-00-0000-311711 FRANCHISE FEES-SUMTER E	39,366	40,200	39,792	40,000	41,200	41,200
100-00-0000-311750 FRANCHISE FEES-MEDIACOM	178,208	185,000	129,740	185,000	185,000	185,000
100-00-0000-311760 FRANCHISE FEES-AT&T	19,980	25,000	15,023	25,000	20,000	20,000
100-00-0000-311770 MISC FRANCHISE FEES	536	15,000	369	15,000	15,000	15,000
100-00-0000-311780 UNITI FIBER FRANCHISE FEE	23,918	30,000	21,421	30,000	30,000	30,000
100-00-0000-313100 1% LOCAL OPTION SALES TA	2,120,292	2,200,000	2,000,301	2,150,000	2,250,000	2,250,000
100-00-0000-314200 WHISKEY TAXES	60,606	60,000	55,823	60,000	65,000	65,000
100-00-0000-314201 BEER TAXES	288,116	290,000	273,639	290,000	295,000	295,000
100-00-0000-314202 WINE TAXES	27,701	30,000	27,237	30,000	32,500	32,500
100-00-0000-314300 MIXED DRINK EXCISE TAX	17,728	16,000	28,795	25,000	28,000	28,000
100-00-0000-316200 INSURANCE PREMIUMS TAX	1,419,286	1,400,000	1,310,182	1,450,000	1,450,000	1,450,000
100-00-0000-318000 CBID SURTAX	21,749	10,500	10,229	10,500	10,500	10,500
100-00-0000-319100 PENALTY-DEL TAXES	57,993	55,000	43,708	51,000	55,000	55,000
100-00-0000-319101 INTEREST ON DEL TAXES	57,036	50,000	37,264	50,000	50,000	50,000
100-00-0000-319102 DELINQUENT TAX SERVICES	15,613	0	-13,101	- 0	- 0	- 0
100-00-0000-319500 FIFAS-DELINQUENT TAXES	11,890	11,400	6,121	11,400	11,400	11,400
100-00-0000-321100 ALCOHOLIC BEV LICENSE	95,620	110,000	93,020	110,000	115,000	115,000

CITY OF AMERICUS
2023 OPERATING BUDGET-REVENUES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
100-00-0000-322100 BUILDING PERMITS	297,615	275,000	168,392	240,000	210,000	210,000
100-00-0000-322130 PLUMBERS PERMITS	19,115	16,500	16,482	19,000	19,000	19,000
100-00-0000-322140 ELECTRICIANS PERMITS	15,371	13,000	27,360	30,000	30,000	30,000
100-00-0000-322160 MECHANICAL PERMITS	19,555	15,500	20,560	19,500	19,500	19,500
100-00-0000-322190 SOIL CONSERVATION PERMI	0	0	0	- 0	- 0	- 0
100-00-0000-322210 REZONING FEES	500	1,000	250	1,000	1,000	1,000
100-00-0000-322230 SIGN PERMITS	2,285	3,000	2,293	3,000	3,000	3,000
100-00-0000-322900 SPECIAL ACTIVITY PERMITS	2,050	2,500	1,450	2,500	2,500	2,500
100-00-0000-322990 CPR TRAINING REVENUES	5,430	2,000	2,596	2,000	2,000	2,000
100-00-0000-326100 BUSINESS LICENSES	312,754	335,000	299,699	345,000	340,000	340,000
100-00-0000-333000 HOUSING AUTHORITY - PILC	33,768	41,200	35,628	41,200	41,200	41,200
100-00-0000-334100 LOCAL,STATE & FED GOVT I	43,232	0	29,643	- 0	- 0	- 0
100-00-0000-334110 OTHER GRANTS	65,871	0	97,240	- 0	- 0	- 0
100-00-0000-334120 LMIG GRANT	163,520	182,485	182,484	205,131	186,490	186,490
100-00-0000-338000 W&S PILOT	206,540	206,400	206,767	206,400	206,400	206,400
100-00-0000-340000 TROLLEY FEES-MAINSTREE	0	0	0	- 0	- 0	- 0
100-00-0000-341900 OTHER SERVICES	0	0	0	- 0	- 0	- 0
100-00-0000-341930 MAPS SOLD	598	750	1,217	750	925	925
100-00-0000-341940 ADMIN SERVICES-CBID	1,692	750	801	750	750	750
100-00-0000-341942 ADMIN COSTS COMMUNITY	0	0	0	- 0	- 0	- 0
100-00-0000-342120 ACCIDENT REPORTS	227	300	116	300	300	300
100-00-0000-342310 FINGERPRINT FEE	0	0	0	- 0	- 0	- 0
100-00-0000-345510 TRANSPORTATION SERVICE	375,062	0	235,143	- 0	- 0	- 0
100-00-0000-345511 TRANSPORTATION RESERVE	0	0	0	- 0	- 0	- 0
100-00-0000-349100 CEMETERY LOT SALES	30,025	25,000	32,625	25,000	30,000	30,000
100-00-0000-349300 RETURNED CHECK FEES	1,480	5,600	1,880	5,600	5,600	5,600

CITY OF AMERICUS
2023 OPERATING BUDGET-REVENUES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
100-00-0000-349900 GIS SERVICES	1,944	5,000	5,879	5,000	5,000	5,000
100-00-0000-351130 POLICE COURT	340,569	300,000	443,246	350,000	400,000	400,000
100-00-0000-351203 TECHNOLOGY ADD ON FEE	19,144	22,500	35,005	30,000	25,000	25,000
100-00-0000-352200 FORFEITED PROPERTY MON	29,745	0	0	0	0	0
100-00-0000-361000 OTHER INTEREST EARNED	50,929	50,000	5,749	50,000	50,000	50,000
100-00-0000-371000 DONATIONS	4,464	0	500	0	0	0
100-00-0000-381003 REES PARK EDC RENTALS	23,735	45,000	19,213	45,000	45,000	45,000
100-00-0000-389000 OTHER MISC INCOME	49,007	41,000	98,002	41,000	41,000	41,000
100-00-0000-389001 INSURANCE PROCEEDS	79,821	0	3,838	0	0	0
100-00-0000-389002 CASH SHORT & OVER	86	0	20	0	0	0
100-00-0000-389003 CARRYOVER OF FUND BALA	0	165,500	0	45,000	144,000	144,000
100-00-0000-391000 TRANSF FROM HOTEL/MOTE	397,902	350,000	422,768	360,000	385,000	385,000
100-00-0000-391001 TRANSF FROM ARPA FUND	600,850	0	2,820,938	0	0	0
100-00-0000-391010 TRANSFER FROM DDA	0	0	0	0	0	0
100-00-0000-391100 SHARED REVENUE-NAT GAS	0	0	0	0	0	0
100-00-0000-391101 TRANSFER FROM W&S FUNI	1,071,000	1,071,000	1,071,000	1,071,000	1,071,000	1,071,000
100-00-0000-391102 TRANSFER FROM GAS FUND	375,000	375,000	375,000	375,000	375,000	375,000
100-00-0000-391103 TRANSFER FROM SOLID WA:	250,000	250,000	250,000	250,000	250,000	250,000
100-00-0000-391105 TRANSFER FROM CD FUNDS	0	0	0	0	0	0
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	220,000	220,000	220,000
100-00-0000-391111 TRANSFER FROM 2014 CDBG	0	0	0	0	0	0
100-00-0000-391112 TRANSFER FROM THEATER	64,848	0	0	0	0	0
100-00-0000-391200 TRANSFER FROM TSPLOST	16,350	18,250	18,250	20,515	18,650	18,650
100-00-0000-392100 SALE OF CITY PROPERTY	47,223	0	0	0	0	0
100-00-0000-392200 RECYCLING PROCEEDS	0	0	0	0	0	0

CITY OF AMERICUS
 2023 OPERATING BUDGET-REVENUES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL</u> <u>2021</u>	<u>BUDGET</u> <u>2022</u>	<u>ACTUAL</u> <u>12/31/2022</u>	<u>REQUESTED</u> <u>2023</u>	<u>RECOMM</u> <u>2023</u>	<u>APPROVED</u> <u>2023</u>
100-00-0000-393500 CAPITAL LEASE PROCEEDS	106,592	105,000	112,597	111,000	227,000	227,000
100-00-0000-393601 LOAN PROCEEDS	0	0	0	0	0	0
100 GENERAL FUND	<u>15,102,826</u>	<u>14,276,346</u>	<u>16,423,243</u>	<u>14,291,907</u>	<u>14,813,526</u>	<u>14,813,526</u>
	<u>15,102,826</u>	<u>14,276,346</u>	<u>16,423,243</u>	<u>14,291,907</u>	<u>14,813,526</u>	<u>14,813,526</u>

CITY OF AMERICUS
2023 OPERATING BUDGET-REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100 GENERAL FUND	
100-00-0000-311000 GENERAL GOVERNMENT	4,200,000
Gen Govt Levy	
\$326,537 Value of a mil in 2022	
11.12 2022 current millage rate	
11.12 2023 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%) projected
2023	\$326,537	2.0% requested

Requested: \$4,100,000

Recommended: \$4,200,000

Additional Revenue from the three commercial businesses and five-six small businesses opening/coming to Americus in 2023.

100-00-0000-311101 CBID LEVY	17,411
Requested Amount: \$17,411	

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 2022 value of a mil in the CBID district is 11,607.

CITY OF AMERICUS
2023 OPERATING BUDGET-REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-00-0000-311310 AUTOMOBILE TAXES	70,000
Requested Amount: \$65,000	
<p>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 2022 tax digest. The calculation of advalorem tax includes deducting a 1.75% collection fee charged by the County.</p>	
Recommended: \$70,000	
100-00-0000-311315 TAVT TAX	400,000
Requested Amount: \$350,000	
Recommended: \$400,000	
Average of 2021 actual and 2022 projected	

CITY OF AMERICUS
2023 OPERATING BUDGET-REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>																																	
<p>100-00-0000-311320 MOBILE HOME TAXES</p> <p style="margin-left: 20px;">Requested Amount: \$1,650</p> <p style="margin-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="margin-left: 20px;">((256,000 x 50% x .01312) - \$30) = \$1,650 rounded = \$1,650</p> <p style="margin-left: 20px;">Recommended: \$2,200</p> <p style="margin-left: 20px;">2022 Revenue Annualized</p>	<p>2,200</p>																																	
<p>100-00-0000-311350 RAILROAD EQUIPMENT T.</p> <p style="margin-left: 20px;">Requested: \$7,800</p> <p style="margin-left: 20px;">Recommended: \$10,000</p>	<p>10,000</p>																																	
<p>100-00-0000-311600 TRANSFER TAXES</p> <p style="margin-left: 20px;">Requested Amount: \$50,000</p> <p style="margin-left: 20px;">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:</p> <table style="margin-left: 20px; border-collapse: collapse;"> <tbody> <tr><td>2014</td><td style="text-align: right;">\$28,820</td><td style="text-align: right;">(16.5%)</td></tr> <tr><td>2015</td><td style="text-align: right;">\$33,913</td><td style="text-align: right;">17.7%</td></tr> <tr><td>2016</td><td style="text-align: right;">\$26,400</td><td style="text-align: right;">(22.1%)</td></tr> <tr><td>2017</td><td style="text-align: right;">\$26,400</td><td style="text-align: right;">0.0%</td></tr> <tr><td>2018</td><td style="text-align: right;">\$24,400</td><td style="text-align: right;">0.0%</td></tr> <tr><td>2019</td><td style="text-align: right;">\$26,700</td><td style="text-align: right;">9.4%</td></tr> <tr><td>2020</td><td style="text-align: right;">\$26,700</td><td style="text-align: right;">0.0%</td></tr> <tr><td>2021</td><td style="text-align: right;">\$28,800</td><td style="text-align: right;">7.7%</td></tr> <tr><td>2022</td><td style="text-align: right;">\$36,000</td><td style="text-align: right;">25.0% projected</td></tr> <tr><td>2023</td><td style="text-align: right;">\$50,000</td><td style="text-align: right;">39.0% requested</td></tr> <tr><td>2023</td><td style="text-align: right;">\$60,000</td><td style="text-align: right;">20.0% recommended</td></tr> </tbody> </table>	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	2023	\$60,000	20.0% recommended	<p>60,000</p>
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																																
2023	\$60,000	20.0% recommended																																

CITY OF AMERICUS
2023 OPERATING BUDGET-REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-00-0000-311710 FRANCHISE FEES-GA POW	760,000
Requested Amount: \$760,000	

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	(1.6%)	
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%)	projected
2023	\$760,000	3.0%	recommended

Four Year Average due to increase in cost to customers projected more revenue for the City in 2023.

CITY OF AMERICUS
2023 OPERATING BUDGET-REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-00-0000-311711 FRANCHISE FEES-SUMTEI	41,200
Requested Amount: \$40,000	

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%	projected
2023	\$41,200	3.0%	recommended

Recommended: \$41,200

Four Year Average due to increase in cost to customers projected more revenue for the City in 2023.

CITY OF AMERICUS
2023 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%)	projected
2023	\$185,000	(0%)	requested
2023	\$185,000	0.0%	recommended

CITY OF AMERICUS
2023 OPERATING BUDGET-REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-00-0000-311760 FRANCHISE FEES-AT&T	20,000
Recommended Amount: \$20,000	
<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%) projected
2023	\$ 20,000 (0.0%) recommended
100-00-0000-311770 MISC FRANCHISE FEES	15,000
Requested Amount: \$15,000	
100-00-0000-311780 UNITI FIBER FRANCHISE I	30,000
Requested Amount: \$30,000	

CITY OF AMERICUS
2023 OPERATING BUDGET-REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-00-0000-313100 1% LOCAL OPTION SALES	2,250,000

Requested Amount: \$2,150,000

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%	projected
2023	\$2,250,000	.02%	recommended

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.

Recommended: \$2,250,000

Revenue has increased in 2022 and internet sales are now being taxed and submitted along with new restaurants opening in 2022 and anticipated new business opening in 2023.

CITY OF AMERICUS
2023 OPERATING BUDGET-REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-00-0000-314200 WHISKEY TAXES	65,000
Requested Amount: \$60,000	
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.	
Recommended: \$65,000	
As prices increase taxes collected are anticapted to rise in 2023.	
100-00-0000-314201 BEER TAXES	295,000
Requested Amount: \$290,000	
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.	
Recommended: \$295,000	
As prices increase taxes collected are anticapted to rise in 2023.	
100-00-0000-314202 WINE TAXES	32,500
Requested Amount: \$30,000	
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.	
Recommended: \$32,500	
As prices increase taxes collected are anticapted to rise in 2023.	

CITY OF AMERICUS
2023 OPERATING BUDGET-REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
-----------------------------------	----------------------------

100-00-0000-314300 MIXED DRINK EXCISE TAX	28,000
---	--------

Requested Amount: \$25,000

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.

Recommended: \$28,000

As prices increase taxes collected are anticipated to rise in 2023.

100-00-0000-316200 INSURANCE PREMIUMS TAX	1,450,000
---	-----------

Requested Amount: \$1,450,000

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 % recommended	

Recommended: \$1,450,000

Due to increase in home sales in 2022 insurance premiums will increase leading to an increase in taxes paid to the City.

CITY OF AMERICUS
2023 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: \$51,000</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 style="padding-left: 20px;">Recommended: \$55,000</p>	<p>55,000</p>
<p>100-00-0000-319101 INTEREST ON DEL TAXES</p> <p style="padding-left: 20px;">Requested Amount: \$50,000</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>50,000</p>
<p>100-00-0000-319102 DELINQUENT TAX SERVIC</p> <p style="padding-left: 20px;">Requested Amount: \$0</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 delinquent tax fee.</p>	
<p>100-00-0000-319500 FIFAS-DELINQUENT TAXE</p> <p style="padding-left: 20px;">Requested Amount: \$11,400</p> <p style="padding-left: 20px;">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 950 fifas.</p>	<p>11,400</p>

CITY OF AMERICUS
2023 OPERATING BUDGET-REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-00-0000-321100 ALCOHOLIC BEV LICENSE	115,000
Requested Amount: \$110,000	
The budgeted amount is average of last 4 years plus the current year annualized.	
Recommended: \$115,000	
Increased for new businesses to acquire license	
100-00-0000-322100 BUILDING PERMITS	210,000
Requested Amount: \$240,000	
The requested budgeted amount is a five-year average of the actual amount collected.	
Recommended: \$210,000	
Average of 2021 actual and 2022 projected. Trend is leveling from 2021 increase.	
100-00-0000-322130 PLUMBERS PERMITS	19,000
Requested Amount: \$19,000	
100-00-0000-322140 ELECTRICIANS PERMITS	30,000
Requested Amount: \$30,000	
The budgeted amount is a five-year average of the actual amount collected.	
100-00-0000-322160 MECHANICAL PERMITS	19,500
Requested Amount: \$19,500	
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.	

CITY OF AMERICUS
2023 OPERATING BUDGET-REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-00-0000-322190 SOIL CONSERVATION PER	
100-00-0000-322210 REZONING FEES	1,000
Requested Amount: \$ 1,000	
These fees accompany re-zoning requests and requests for variances.	
100-00-0000-322230 SIGN PERMITS	3,000
Requested Amount: \$3,000	
100-00-0000-322900 SPECIAL ACTIVITY PERMITS	2,500
Requested Amount: \$2,500	
This is the revenue received for Special Activity Permits.	
100-00-0000-322990 CPR TRAINING REVENUES	2,000
Requested Amount: \$2,000	
100-00-0000-326100 BUSINESS LICENSES	340,000
Requested Amount: \$345,000	
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 three year average of revenues	
Recommended: \$340,000	
Three year average- Increased to account for new businesses coming to Americus	

CITY OF AMERICUS
2023 OPERATING BUDGET-REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-00-0000-333000 HOUSING AUTHORITY - PI	41,200

Requested Amount: \$41,200

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%	projected
2023	\$41,200	0.0%	requested

*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

Requested Amount: \$0

100-00-0000-334110 OTHER GRANTS

Requested Amount; \$0

100-00-0000-334120 LMIG GRANT

186,490

Requested Amount: \$205,131

LMIG monies are used to improve transportation systems. This is the tenth year that GDOT is sending the funds to the local governments.

Recommended: \$186,490

Amount of grant awarded.

CITY OF AMERICUS
2023 OPERATING BUDGET-REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-00-0000-338000 W&S PILOT</p> <p style="padding-left: 20px;">Requested Amount: \$206,400</p> <p style="padding-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 style="padding-left: 20px;">(31,500,000 x 50% x .01312 = \$206,640) Rounded up to \$206,400</p>	<p>206,400</p>
100-00-0000-340000 TROLLEY FEES-MAINSTRJ	
<p>100-00-0000-341900 OTHER SERVICES</p> <p style="padding-left: 20px;">Requested Amount: \$0</p>	
<p>100-00-0000-341930 MAPS SOLD</p> <p style="padding-left: 20px;">Requested Amount: \$750</p> <p style="padding-left: 20px;">The budgeted amount is the current year annualized.</p> <p style="padding-left: 20px;">Recommended: \$925</p> <p style="padding-left: 20px;">Three year average</p>	<p>925</p>
<p>100-00-0000-341940 ADMIN SERVICES-CBID</p> <p style="padding-left: 20px;">Requested Amount: \$750</p> <p style="padding-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>	<p>750</p>
100-00-0000-341942 ADMIN COSTS COMMUNI	
<p>100-00-0000-342120 ACCIDENT REPORTS</p> <p style="padding-left: 20px;">Requested Amount: \$300</p> <p style="padding-left: 20px;">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>	<p>300</p>
100-00-0000-342310 FINGERPRINT FEE	

CITY OF AMERICUS
2023 OPERATING BUDGET-REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-00-0000-345510 TRANSPORTATION SERVI	
100-00-0000-345511 TRANSPORTATION RESER	
100-00-0000-349100 CEMETERY LOT SALES	30,000
Requested Amount: \$25,000	
The City currently charges the following per cemetery lot:	
Resident	Non-resident
\$ 525	\$ 3,300 Oak Grove
\$ 475	\$ 3,300 Eastview
Recommended: \$30,000	
Three year average.	
100-00-0000-349300 RETURNED CHECK FEES	5,600
Requested Amount: \$5,600	
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 140 returns. The budgeted amount is the current year annualized.	
100-00-0000-349900 GIS SERVICES	5,000
Requested Amount: \$5,000	
This is the amount billed to Sumter County and other agencies for GIS services. The amount is a five-year average.	

CITY OF AMERICUS
2023 OPERATING BUDGET-REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-00-0000-351130 POLICE COURT Requested Amount: \$350,000	400,000

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

Recommended: \$400,000

Increased due to 2021 actual and increase in 2022 revenue, 2023 is forecasted to be recommended amount.

100-00-0000-351203 TECHNOLOGY ADD ON FE Requested Amount: \$30,000	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.

Recommended: \$25,000

Offsetting Expense for part of technology fee

CITY OF AMERICUS
2023 OPERATING BUDGET-REVENUE DETAIL

APPROVED
BUDGET

ACCOUNT NUMBER/DESCRIPTION

100-00-0000-352200 FORFEITED PROPERTY MC

Requested Amount: \$0

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

50,000

Requested Amount: \$50,000

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

Requested Amount: \$0

We do not anticipate any donations for the budget year.

100-00-0000-381003 REES PARK EDC RENTALS

45,000

Requested Amount: \$45,000

CITY OF AMERICUS
2023 OPERATING BUDGET-REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-00-0000-389000 OTHER MISC INCOME</p> <p style="padding-left: 20px;">Requested Amount: \$41,000</p> <p style="padding-left: 20px;">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.</p>	<p>41,000</p>
<p>100-00-0000-389001 INSURANCE PROCEEDS</p> <p style="padding-left: 20px;">Requested Amount: \$0</p> <p style="padding-left: 20px;">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.</p>	
<p>100-00-0000-389002 CASH SHORT & OVER</p> <p style="padding-left: 20px;">Requested Amount: \$0</p>	
<p>100-00-0000-389003 CARRYOVER OF FUND BA</p> <p style="padding-left: 20px;">Requested Amount: \$45,000</p> <p style="padding-left: 20px;">\$ 25,000 Large Truck Tire Changer (32) 2019 Carryover</p> <p style="padding-left: 20px;">\$ 20,000 Inmate Van Replacement (36) 2022 Carryover</p> <p style="padding-left: 20px;">\$ 45,000</p> <p style="padding-left: 20px;">Expenditures are listed in the departments above.</p> <p style="padding-left: 20px;">Recommended: \$144,000</p> <p style="padding-left: 20px;">\$ 25,000 Large Truck Tire Changer (32) 2019 Carryover</p> <p style="padding-left: 20px;">\$ 20,000 Inmate Van Replacement (36) 2022 Carryover</p> <p style="padding-left: 20px;">\$ 10,000 Inmate Van Replacement (36) 2019 Carryover</p> <p style="padding-left: 20px;">\$ 89,000 Fire Vehicles (20)</p> <p style="padding-left: 20px;">\$ 144,000</p>	<p>144,000</p>

CITY OF AMERICUS
2023 OPERATING BUDGET-REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-00-0000-391000 TRANSF FROM HOTEL/MC	385,000

Requested Amount: \$360,000

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:

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	
<hr style="border: 0.5px solid black;"/>		
\$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	
<hr style="border: 0.5px solid black;"/>		
\$385,000		

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

100-00-0000-391001 TRANSF FROM ARPA FUN

100-00-0000-391010 TRANSFER FROM DDA

CITY OF AMERICUS
2023 OPERATING BUDGET-REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-00-0000-391100 SHARED REVENUE-NAT G	
100-00-0000-391101 TRANSFER FROM W&S FU Requested Amount: \$1,071,000	1,071,000
100-00-0000-391102 TRANSFER FROM GAS FU Requested Amount: \$375,000	375,000
100-00-0000-391103 TRANSFER FROM SOLID V Requested Amount: \$250,000	250,000
100-00-0000-391105 TRANSFER FROM CD FUN.	
100-00-0000-391108 TRANSFER FROM STORM Requested Amount: \$285,000	285,000
100-00-0000-391110 SHARED REV-W&S Requested Amount: \$220,000	220,000
100-00-0000-391111 TRANSFER FROM 2014 CD	
100-00-0000-391112 TRANSFER FROM THEATE	
100-00-0000-391200 TRANSFER FROM TSPLOS' Requested Amount: \$20,515	18,650
LMIG projects require a 10% match. This amount represents the 10% match for LMIG projects.	
Recommended: \$18,650	
10% Match of actual awarded amount	
100-00-0000-392100 SALE OF CITY PROPERTY	

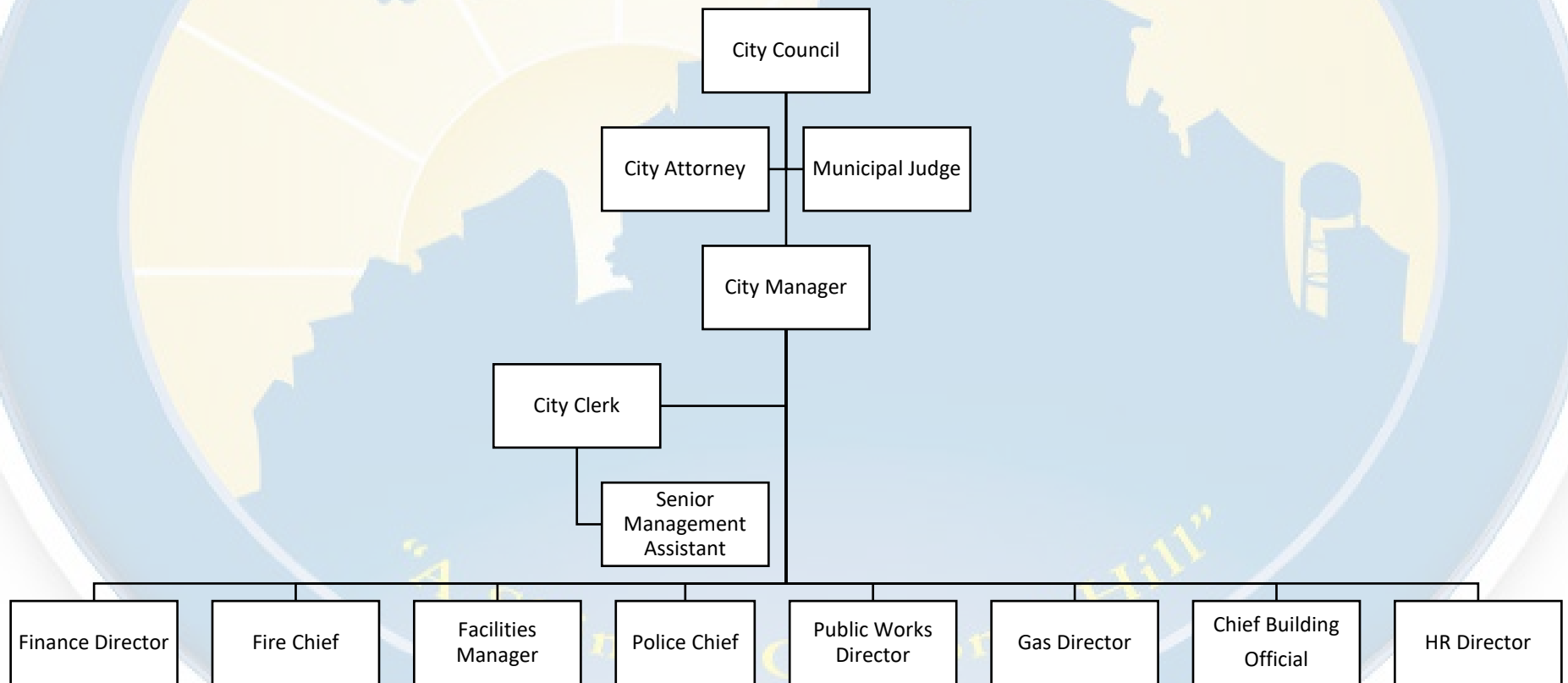
CITY OF AMERICUS
2023 OPERATING BUDGET-REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-00-0000-392200 RECYCLING PROCEEDS	
100-00-0000-393500 CAPITAL LEASE PROCEED	227,000
Requested: \$110,000	
3 Service Truck Replacement	
\$ 26,000 (22)	
\$ 35,000 (30)	
\$ 50,000 (32)	
\$111,000	
Recommended: \$227,000	
\$ 26,000 (22)	
\$ 35,000 (30)	
\$ 50,000 (32)	
\$ 89,000 (20)	
\$ 27,000 (13)	
\$227,000	
Proceeds Received from GMA Lease Pool.	
100-00-0000-393601 LOAN PROCEEDS	
Requested Amount:: \$0	
100 GENERAL FUND	14,813,526
	14,813,526

CITY OF AMERICUS
2023 OPERATING BUDGET

City of Americus

Budget 2023



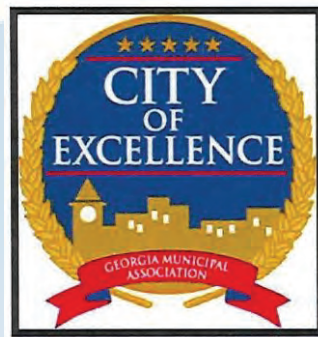
CITY OF AMERICUS
2023 OPERATING BUDGET

**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 - 2023

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



"A Shining City on a Hill"
GEORGIA

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
10 MAYOR AND COUNCIL						
100-10-1110-511000 REGULAR PAY	58,425	58,201	56,410	58,201	58,201	58,201
100-10-1110-512100 GROUP MEDICAL INSURANC	26,220	26,443	26,186	26,443	29,104	29,104
100-10-1110-512110 GROUP DENTAL INSURANCE	2,269	2,065	2,212	2,065	2,065	2,065
100-10-1110-512200 SOCIAL SECURITY PAYMENT	755	786	755	786	786	786
100-10-1110-512400 RETIREMENT SYSTEM	6,367	7,246	7,644	7,246	6,449	6,449
100-10-1110-512401 PENSION EXPENSE	0	0	0	0	0	0
100-10-1110-512600 UNEMPLOYMENT EXPENSES	245	0	0	0	0	0
100-10-1110-512700 WORKERS' COMPENSATION	373	148	118	148	148	148
100-10-1110-521100 PURCHASED/CONTRACTED S	0	0	0	0	0	0
100-10-1110-522000 OTHER OUTSIDE SERVICES	28,268	71,756	74,627	71,756	72,904	72,904
100-10-1110-523100 INSURANCE EXPENSE	69,063	66,532	111,065	71,190	72,530	72,530
100-10-1110-523201 TELEPHONE M&C	0	0	1,422	0	0	0
100-10-1110-523301 ADVERTISING EXPENSE	7,010	2,000	2,700	2,000	2,000	2,000
100-10-1110-523600 DUES & SUBSCRIPTIONS	26,670	21,945	21,702	21,945	21,945	21,945
100-10-1110-523700 TRAINING & MEETINGS	930	25,300	18,287	26,300	24,300	24,300
100-10-1110-531100 OFFICE/COMPUTER SUPPLIE	594	1,800	3,529	1,800	1,800	1,800
100-10-1110-551102 CONTINGENCIES	4,700	20,000	3,966	20,000	20,000	20,000
100-10-1110-573001 RYLANDER THEATER	192,958	200,000	200,000	200,000	200,000	200,000
100-10-1110-574000 BAD DEBT EXPENSE	20,585	0	69,668	0	0	0
100-10-1110-582200 INTEREST EXPENSE	48,760	41,096	548	0	40,000	40,000
100-10-1110-611004 TRANSFER TO DOWNTOWN I	0	5,000	5,000	0	0	0
100-10-1400-571000 ELECTION EXPENSE	0	5,000	0	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	66,517	75,000	26,250	75,000	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
2023 OPERATING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</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	82,000	82,000	82,000
100-10-7520-571000 AIRPORT AUTHORITY	17,000	17,000	17,000	21,000	21,000	21,000
100-10-7520-572018 AMER/SUMTER CO PAYROLI	40,000	40,000	40,000	40,000	40,000	40,000
100-10-7540-571000 TOURISM COUNCIL	192,538	205,644	205,644	231,566	230,981	230,981
100-10-7550-571000 MAIN STREET	318,192	245,563	272,253	330,619	299,167	299,167
10 MAYOR AND COUNCIL	<u>1,329,639</u>	<u>1,339,725</u>	<u>1,368,187</u>	<u>1,414,265</u>	<u>1,389,580</u>	<u>1,389,580</u>
	<u>1,329,639</u>	<u>1,339,725</u>	<u>1,368,187</u>	<u>1,414,265</u>	<u>1,389,580</u>	<u>1,389,580</u>

CITY OF AMERICUS
2023 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 salaries will remain the same for elected officials for 2023. 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	29,104
Requested amount: \$26,443	
<p>The requested amount represents \$8,815 per employee for the year that is paid by the City.</p>	
Recommended: \$29,104	
<p>The recommended amount represents \$9,702 per employe, this includes Opt Out participation. Currently, only three members of Mayor and Council participate in the health insurance program.</p>	
100-10-1110-512110 GROUP DENTAL INSURAN	2,065
This amount represents \$295 per employee.	
100-10-1110-512200 SOCIAL SECURITY PAYMI	786
This amount is 7.65% of the total salary of the department.	

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-10-1110-512400 RETIREMENT SYSTEM</p> <p style="margin-left: 20px;">The requested amount is \$7,246 this amount is 12.45% of the total salary of the department.</p> <p style="margin-left: 20px;">Recommended: \$6,449</p> <p style="margin-left: 20px;">This amount is 11.08% of the total salary of the department. Per GMA, contribution rates have declined slightly.</p>	6,449
<p>100-10-1110-512401 PENSION EXPENSE</p>	0
<p>100-10-1110-512600 UNEMPLOYMENT EXPENSE</p> <p style="margin-left: 20px;">Requested Amount:</p> <p style="margin-left: 20px;">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 2023.</p>	0
<p>100-10-1110-512700 WORKERS' COMPENSATION</p> <p style="margin-left: 20px;">This amount represents a percentage of the total salaries for the department based on labor classes and 2022 Rates.</p>	148
<p>100-10-1110-521100 PURCHASED/CONTRACTED</p>	0

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-10-1110-522000 OTHER OUTSIDE SERVICE	72,904
Requested Amount: \$71,756	
\$ 1,500 Miyoshi Delegation Visit	
\$ 3,000 Walk of Fame plaques and ceremony	
\$ 1,000 Other gifts, retirement recognition, etc.	
\$ 7,000 Purchase and implement a Boards & Commission software package, annual fee	
\$58,256 Summer Music Series	
\$ 1,000 GISA Basketball Tournament	
<hr/>	
\$71,756	
 Recommended: \$72,904	
\$ 1,500 Miyoshi Delegation Visit	
\$ 3,000 Walk of Fame plaques and ceremony	
\$ 1,000 Other gifts, retirement recognition, etc.	
\$ 7,000 Purchase and implement a Boards & Commission software package, annual fee	
\$59,404 Summer Music Series	
\$ 1,000 GISA Basketball Tournament	
<hr/>	
\$72,904	

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-10-1110-523100 INSURANCE EXPENSE Requested Amount: \$71,190</p> <p style="margin-left: 40px;">This is the General Fund allocation for property and liability insurance. The request includes a projected increase of approximately 5%.</p> <p style="margin-left: 40px;">Recommended: \$72,530</p> <p style="margin-left: 40px;">This is the General Fund allocation for property and liability insurance. The request includes a projected increase of approximately 7%.</p>	72,530
<p>100-10-1110-523201 TELEPHONE M&C</p>	0
<p>100-10-1110-523301 ADVERTISING EXPENSE Requested Amount: \$2,000</p>	2,000
<p>100-10-1110-523600 DUES & SUBSCRIPTIONS The budget request includes the following:</p> <p style="margin-left: 40px;">\$ 5,400 Georgia Municipal Association \$16,545 River Valley Regional Commission*</p> <p style="margin-left: 40px; border-top: 1px solid black;">\$21,945</p>	21,945

*The River Valley Regional Commission amount is required by state law and is based on 2008 population figures at \$1.00 per capita.

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-10-1110-523700 TRAINING & MEETINGS</p> <p style="padding-left: 20px;">Requested Amount: \$26,300</p> <p style="padding-left: 20px;">\$10,500 Other Training (up to \$1,500 per Council member*)</p> <p style="padding-left: 20px;">\$13,800 GMA Annual Conference</p> <p style="padding-left: 20px;">\$ 2,000 Newly Elected Officials Training</p> <p style="padding-left: 20px; border-top: 1px solid black;">\$26,300</p> <p>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>*This includes training other than GMA.</p> <p>** There will be an election held in 2023. The budgeted amount is estimated as if all three elected positions needed training.</p> <p>Recommended: \$24,300</p> <p style="padding-left: 20px;">\$10,500 Other Training (up to \$1,500 per Council member*)</p> <p style="padding-left: 20px;">\$13,800 GMA Annual Conference</p> <p style="padding-left: 20px; border-top: 1px solid black;">\$24,300</p>	<p>24,300</p>
<p>100-10-1110-531100 OFFICE/COMPUTER SUPPI</p> <p style="padding-left: 20px;">Requested Amount \$1,800</p> <p style="padding-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>
<p>100-10-1110-551102 CONTINGENCIES</p> <p style="padding-left: 20px;">Requested Amount: \$20,000</p> <p style="padding-left: 20px;">This category is to capture the costs for unplanned expenditures or the deductible portion of claims against the City.</p>	<p>20,000</p>

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-10-1110-573001 RYLANDER THEATER	200,000

The requested amount is \$200,000

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

2014	\$ 95,000	(.15%)
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	requested

Requested amount includes the following:

\$100,000	Hotel/Motel tax money
\$100,000	Gen Fund monies (reg. allocation)
\$200,000	

100-10-1110-574000 BAD DEBT EXPENSE	0
-------------------------------------	---

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.

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-10-1110-582200 INTEREST EXPENSE</p> <p style="padding-left: 20px;">Requested Amount: \$0</p> <p style="padding-left: 20px;">Recommended: \$40,000</p> <p style="padding-left: 20px;">This is the interest expense related to our capital lease pool with GMA.</p> <p style="padding-left: 20px;">GMA Interest for 2022 Estimate \$40,000</p>	<p>40,000</p>
<p>100-10-1110-611004 TRANSFER TO DOWNTOW</p>	<p>0</p>
<p>100-10-1400-571000 ELECTION EXPENSE</p> <p style="padding-left: 20px;">The requested amount is \$5,000</p> <p style="padding-left: 20px;">There will be an election held in 2023.</p>	<p>5,000</p>
<p>100-10-1530-521200 CITY ATTORNEY RETAINI</p> <p style="padding-left: 20px;">Requested Amount: \$7,200</p> <p style="padding-left: 20px;">The monthly retainer paid to Gatewood, Skipper, & Rambo is \$600.</p>	<p>7,200</p>
<p>100-10-1530-521201 OTHER LEGAL EXPENSES</p> <p style="padding-left: 20px;">Requested Amount: \$75,000</p> <p style="padding-left: 20px;">Recommended: \$40,000</p> <p style="padding-left: 20px;">This is difficult to estimate because we cannot anticipate all legal matters that may occur in a year. This amount represents the 2022 amount annualized.</p>	<p>40,000</p>

CITY OF AMERICUS
2023 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 %	
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% projected	
2023 \$85,000 0% requested	
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% projected	
2023 \$ 2,000 0.0% requested	

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-10-6500-571000 LAKE BLACKSHEAR REG	82,000
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% projected	
2023 \$ 82,000 0.0% requested	
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% projected	
2023 \$21,000 24.0% requested	
Airport authority requested and additional \$4000.	

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-10-7520-572018 AMER/SUMTER CO PAYRC	40,000
<p>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:</p>	
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% projected
2023	\$40,000 0.0% requested

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

ACCOUNT NUMBER/DESCRIPTION

APPROVED
BUDGET

100-10-7540-571000 TOURISM COUNCIL

230,981

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

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.

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-10-7550-571000 MAIN STREET	299,167
Requested Amount \$305,209	Recommended Amount:
\$ 16,460 CBID levy (estimate)	\$ 16,460 CBID levy (estimate)
\$ 8,950 CBID surtax	\$ 8,950 CBID surtax
\$305,209 General Fund	\$299,167 General Fund
\$330,619	\$324,577

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	38.9%
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

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

10 MAYOR AND COUNCIL	1,389,580
	1,389,580
	1,389,580

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
12 DATA CENTER						
100-12-1535-522000 OTHER OUTSIDE SERVICES	63,512	150,238	128,737	171,510	151,570	151,570
100-12-1535-522206 COMPUTER-REP AND MAINT	520	0	0	0	2,500	2,500
100-12-1535-542400 COMPUTER EQUIPMENT	20,159	62,700	52,864	241,850	169,350	169,350
100-12-1535-551101 DATA CENTER EXPENSE	4,761	6,950	22,995	6,950	6,950	6,950
100-12-1535-551102 ALLOCATION OF EXPENSES	-55,409	-42,000	-95,370	42,000	80,000	80,000
12 DATA CENTER	<u>33,544</u>	<u>177,888</u>	<u>109,225</u>	<u>378,310</u>	<u>250,370</u>	<u>250,370</u>
	<u>33,544</u>	<u>177,888</u>	<u>109,225</u>	<u>378,310</u>	<u>250,370</u>	<u>250,370</u>

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>																								
 12 DATA CENTER																									
100-12-1535-522000 OTHER OUTSIDE SERVICE	151,570																								
The request includes the following:																									
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; vertical-align: top;">\$116,941</td> <td style="width: 10%; vertical-align: top;">NEOS monthly service fees and advanced security</td> <td style="width: 80%;"></td> </tr> <tr> <td style="vertical-align: top;">\$ 125</td> <td style="vertical-align: top;">Annual fees for domain name www.americusga.gov</td> <td></td> </tr> <tr> <td style="vertical-align: top;">\$20,700</td> <td style="vertical-align: top;">Office365 Pro Plus Business</td> <td></td> </tr> <tr> <td style="vertical-align: top;">\$22,700</td> <td style="vertical-align: top;">This is to increase internet speed and move all offices to Pineland</td> <td></td> </tr> <tr> <td style="vertical-align: top;">\$ 7,227</td> <td style="vertical-align: top;">Time Clock Plus Hosted Licenses</td> <td></td> </tr> <tr> <td style="vertical-align: top;">\$ 3,817</td> <td style="vertical-align: top;">Time Clock Plus Hardware Maintenance</td> <td></td> </tr> <tr> <td colspan="2"><hr/></td> <td></td> </tr> <tr> <td style="vertical-align: top;">\$171,510</td> <td></td> <td></td> </tr> </table>		\$116,941	NEOS monthly service fees and advanced security		\$ 125	Annual fees for domain name www.americusga.gov		\$20,700	Office365 Pro Plus Business		\$22,700	This is to increase internet speed and move all offices to Pineland		\$ 7,227	Time Clock Plus Hosted Licenses		\$ 3,817	Time Clock Plus Hardware Maintenance		<hr/>			\$171,510		
\$116,941	NEOS monthly service fees and advanced security																								
\$ 125	Annual fees for domain name www.americusga.gov																								
\$20,700	Office365 Pro Plus Business																								
\$22,700	This is to increase internet speed and move all offices to Pineland																								
\$ 7,227	Time Clock Plus Hosted Licenses																								
\$ 3,817	Time Clock Plus Hardware Maintenance																								
<hr/>																									
\$171,510																									
Recommended: \$151,570																									
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; vertical-align: top;">\$97,000</td> <td style="width: 10%; vertical-align: top;">NEOS monthly service fees and advanced security</td> <td style="width: 80%;"></td> </tr> <tr> <td style="vertical-align: top;">\$ 125</td> <td style="vertical-align: top;">Annual fees for domain name www.americusga.gov</td> <td></td> </tr> <tr> <td style="vertical-align: top;">\$20,700</td> <td style="vertical-align: top;">Office365 Pro Plus Business</td> <td></td> </tr> <tr> <td style="vertical-align: top;">\$22,700</td> <td style="vertical-align: top;">This is to increase internet speed and move all offices to Pineland</td> <td></td> </tr> <tr> <td style="vertical-align: top;">\$ 7,227</td> <td style="vertical-align: top;">Time Clock Plus Hosted Licenses</td> <td></td> </tr> <tr> <td style="vertical-align: top;">\$ 3,818</td> <td style="vertical-align: top;">Time Clock Plus Hardware Maintenance</td> <td></td> </tr> <tr> <td colspan="2"><hr/></td> <td></td> </tr> <tr> <td style="vertical-align: top;">\$151,570</td> <td></td> <td></td> </tr> </table>		\$97,000	NEOS monthly service fees and advanced security		\$ 125	Annual fees for domain name www.americusga.gov		\$20,700	Office365 Pro Plus Business		\$22,700	This is to increase internet speed and move all offices to Pineland		\$ 7,227	Time Clock Plus Hosted Licenses		\$ 3,818	Time Clock Plus Hardware Maintenance		<hr/>			\$151,570		
\$97,000	NEOS monthly service fees and advanced security																								
\$ 125	Annual fees for domain name www.americusga.gov																								
\$20,700	Office365 Pro Plus Business																								
\$22,700	This is to increase internet speed and move all offices to Pineland																								
\$ 7,227	Time Clock Plus Hosted Licenses																								
\$ 3,818	Time Clock Plus Hardware Maintenance																								
<hr/>																									
\$151,570																									
100-12-1535-522206 COMPUTER-REP AND MAI	2,500																								
Requested Amount: \$0																									
Recommended: \$2,500																									
For computer repairs and parts																									

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-12-1535-542400 COMPUTER EQUIPMENT	169,350
Requested Amount: \$241,850	
\$35,000 Replacement of 23 PCs and Laptops that are over 5 years old	
\$27,600 Replacement of 50 Windows 7 PCs	
\$75,000 New Phone System	
\$51,450 Replacement of 2 servers that are outdated	
\$37,000 Upgrades of Network Switchs	
\$15,500 Firewall Upgrades	
\$ 300 Wireless Access Point	
<u>\$241,850</u>	
Recommended: \$169,350	
\$35,000 Replacement of 23 PCs and Laptops that are over 5 years old	
\$27,600 Replacement of 50 Windows 7 PCs	
\$51,450 Replacement of 2 servers that are outdated	
\$37,000 Upgrades of Network Switchs	
\$15,500 Firewall Upgrades	
\$ 300 Wireless Access Point	
\$ 2,500 Parts and Supplies	
<u>\$169,350</u>	
100-12-1535-551101 DATA CENTER EXPENSE	6,950
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.	
100-12-1535-551102 ALLOCATION OF EXPENSES	-80,000
Requested Amount: \$-42,000	
Allocation of Expenses charged to departments for computer usage on an annual basis.	
Recommended: \$-80,000	
12 DATA CENTER	250,370
	250,370
	250,370

GIS ORGANIZATION CHART

GIS Department

Beverly Butcher
GIS Director

Vacant
Asst. GIS Director

Anthony Harvey
GIS Analyst



GIS Department
We are more than just Mapping
GPS, Scanning, Printing, Graphics
and more ...
maps.kcsgis.com / ga.americus_sumter_public / Americus and Sumter County GIS

CITY OF AMERICUS
2023 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.

2023 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
2023 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
2023 OPERATING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
13 GIS						
100-13-1535-511000 REGULAR PAY	107,939	112,750	114,032	118,385	148,635	148,635
100-13-1535-511300 OVERTIME PAY	257	0	143	0	0	0
100-13-1535-512100 GROUP MEDICAL INSURANC	18,096	17,629	17,556	17,629	24,255	24,255
100-13-1535-512101 OPT OUT INSURANCE PLAN	0	0	0	0	0	0
100-13-1535-512110 GROUP DENTAL INSURANCE	634	590	816	590	738	738
100-13-1535-512200 SOCIAL SECURITY PAYMENT	7,905	8,625	8,300	9,056	11,371	11,371
100-13-1535-512400 RETIREMENT SYSTEM	11,753	14,037	14,100	14,739	16,469	16,469
100-13-1535-512700 WORKER'S COMPENSATION	4,182	5,091	4,046	5,345	6,711	6,711
100-13-1535-522000 OTHER OUTSIDE SERVICES	4,609	7,000	6,529	12,000	12,000	12,000
100-13-1535-522201 OFFICE EQUIP-REP & MAINT	3,315	2,000	1,385	2,500	2,500	2,500
100-13-1535-522202 AUTO & TRUCK-REP & MAIN	0	1,200	650	27,000	1,200	1,200
100-13-1535-522206 COMPUTER-REP AND MAINT	19,470	17,085	16,320	18,000	18,000	18,000
100-13-1535-523200 TELEPHONE	1,837	1,700	2,605	3,100	3,100	3,100
100-13-1535-523600 DUES & SUBSCRIPTIONS	0	200	0	0	0	0
100-13-1535-523700 TRAINING & MEETINGS	299	5,000	3,280	8,000	8,000	8,000
100-13-1535-523900 UNIFORMS	0	300	314	300	300	300
100-13-1535-531100 OFFICE/COMPUTER SUPPLIE	3,503	4,000	2,926	6,000	6,000	6,000
100-13-1535-531210 WATER SEWER AND GARBA	0	0	0	0	0	0
100-13-1535-531225 STORM WATER	0	0	0	0	0	0
100-13-1535-531230 ELECTRICITY	5,386	3,600	4,000	3,000	3,000	3,000
100-13-1535-531270 GASOLINE ALLOCATED	652	800	755	1,000	1,000	1,000
100-13-1535-542101 OFFICE EQUIPMENT	0	2,000	106	2,000	2,000	2,000
100-13-1535-542200 TRUCKS & AUTOMOBILES	0	0	0	0	25,000	25,000
100-13-1535-542400 COMPUTER EQUIPMENT	0	2,000	3,138	3,400	3,400	3,400
100-13-1535-551000 ALLOCATION OF EXPENSES	0	0	0	0	0	0

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
100-13-1535-551101 DATA CENTER EXPENSE	2,083	2,779	2,354	2,779	2,779	2,779
100-13-1535-581200 CAPITAL LEASE PAYMENT	0	0	0	0	1,000	1,000
13 GIS	<u>191,921</u>	<u>208,386</u>	<u>203,356</u>	<u>254,823</u>	<u>297,458</u>	<u>297,458</u>
	<u>191,921</u>	<u>208,386</u>	<u>203,356</u>	<u>254,823</u>	<u>297,458</u>	<u>297,458</u>

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>					<u>APPROVED BUDGET</u>
13 GIS					
100-13-1535-511000 REGULAR PAY					148,635
Personnel Requirements:					
	Current	Requested	Recommended		
GIS Manager	1	1	1		
Asst GIS Manager	0	1	1		
GIS/GPS Analyst (full-time)	1	1	1		
	3	3	3		
<p>Recommended Amount: Includes a 5% increase in salaries.</p> <p>Includes addition of one employee to prepare for GIS Manager retirement in 2024.</p>					
100-13-1535-511300 OVERTIME PAY					0
100-13-1535-512100 GROUP MEDICAL INSURA					24,255
Requested Amount: \$17,629					
<p>The requested amount represents \$8,815 per employee for the year that is paid by the City.</p> <p>Recommended: \$24,255</p> <p>The recommend amount represents \$9,702 per employee for the year that is paid by the City.</p>					
100-13-1535-512101 OPT OUT INSURANCE PLA					0
100-13-1535-512110 GROUP DENTAL INSURAN					738
This amount represents \$295 per employee.					
100-13-1535-512200 SOCIAL SECURITY PAYMI					11,371
This amount is 7.65% of the total salary of the department.					

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-13-1535-512400 RETIREMENT SYSTEM</p> <p>The requested amount is \$14,739 this amount is 12.45% of the total salary of the department.</p> <p>Recommended: \$16,469</p> <p>This amount is 11.08% of the total salary of the department. Per GMA, contribution rates have declined slightly.</p> <p>Increased due to one additional employee.</p>	<p>16,469</p>
<p>100-13-1535-512700 WORKER'S COMPENSATIC</p> <p>This amount represents a percentage of the total salaries for the department based on labor classes and 2022 Rates.</p>	<p>6,711</p>
<p>100-13-1535-522000 OTHER OUTSIDE SERVICE</p> <p>Requested Amount: \$12,000 for contract GIS work.</p> <p>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 includes: 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. We will also use this to continue to build our Utilities Network for Water, Sewer and Storm Water, Building footprints, Easement and Right-of-Way databases with the help of outside sources.</p>	<p>12,000</p>

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-13-1535-522201 OFFICE EQUIP-REP & MAINT</p> <p style="padding-left: 20px;">Requested Amount: \$2,500</p> <p style="padding-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 \$1585.00 in 2022 and plus repairs at cost of \$600 if needed for unexpected repairs.</p>	<p>2,500</p>
<p>100-13-1535-522202 AUTO & TRUCK-REP & MAINT</p> <p style="padding-left: 20px;">Requested Amount: \$27,000</p> <p style="padding-left: 20px;">Created New Line Item for Service Truck</p> <p style="padding-left: 20px;">Recommended: \$1,200</p> <p style="padding-left: 20px;">Repairs for vehicles</p>	<p>1,200</p>

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-13-1535-522206 COMPUTER-REP AND MAI</p> <p style="margin-left: 20px;">Requested Amount: \$18,000</p> <p style="margin-left: 20px;">This is the anticipated amount for incidental repairs and upgrades and annual software maintenance contracts. Annual cost for Americus/Sumter County GIS Server/Webpage application hosting and management services with KCS. Additional GIS consulting/programming that may occur. Sumter County will share in some of the cost.</p> <p style="margin-left: 20px;">\$ 9,500 Annual Website maintenance KCS*, #</p> <p style="margin-left: 20px;">\$ 5,400 ESRI contract for Software Maintenance Contract in 2022#</p> <p style="margin-left: 20px;">\$ 2,000 Trimble Positions Software Maintenance Contract 2022#</p> <p style="margin-left: 20px;">\$ 1,100 Miscellaneous upgrades</p> <hr style="width: 10%; margin-left: 0;"/> <p style="margin-left: 20px;">\$18,000</p> <p style="margin-left: 20px;">*Sumter County reimburses half of the KCS annual maintenance. This is budgeted in account number 100-00-0000-334100 Local, State, & Federal Reimbursement.</p> <p style="margin-left: 20px;"># These are required Maintenance 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.</p>	<p>18,000</p>
<p>100-13-1535-523200 TELEPHONE</p> <p style="margin-left: 20px;">Requested Amount: \$3,100</p> <p style="margin-left: 20px;">This is the estimated amount to cover telephone services for the GIS Department.</p> <p style="margin-left: 20px;">Amount based on mid-year cost from 2022.</p>	<p>3,100</p>
<p>100-13-1535-523600 DUES & SUBSCRIPTIONS</p> <p style="margin-left: 20px;">Requested Amount: \$0</p>	<p>0</p>

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-13-1535-523700 TRAINING & MEETINGS</p> <p style="margin-left: 20px;">Requested Amount: \$8,000</p> <p style="margin-left: 20px;">This amount will cover the training and travel expenses of the GIS Coordinator 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. Also, the GIS/GPS Analyst in needs additional training that he hasn't been able to take due to budget cuts in 2019 and COVID in 2020/2022. We added new and additional software in 2022 to our GIS Department that training is needed.</p> <p style="margin-left: 20px;">Additional training will be needed in 2023 for the new person hired to replace the GIS Director in 2024 due to retirement.</p>	<p>8,000</p>
<p>100-13-1535-523900 UNIFORMS</p> <p style="margin-left: 20px;">Requested Amount: \$300</p> <p style="margin-left: 20px;">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>	<p>300</p>
<p>100-13-1535-531100 OFFICE/COMPUTER SUPPLI</p> <p style="margin-left: 20px;">Requested Amount: \$6,000</p> <p style="margin-left: 20px;">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>	<p>6,000</p>
<p>100-13-1535-531210 WATER SEWER AND GARI</p> <p style="margin-left: 20px;">Requested Amount: \$0</p> <p style="margin-left: 20px;">Utility services expense charged to dept 22.</p>	<p>0</p>
<p>100-13-1535-531225 STORM WATER</p>	<p>0</p>

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

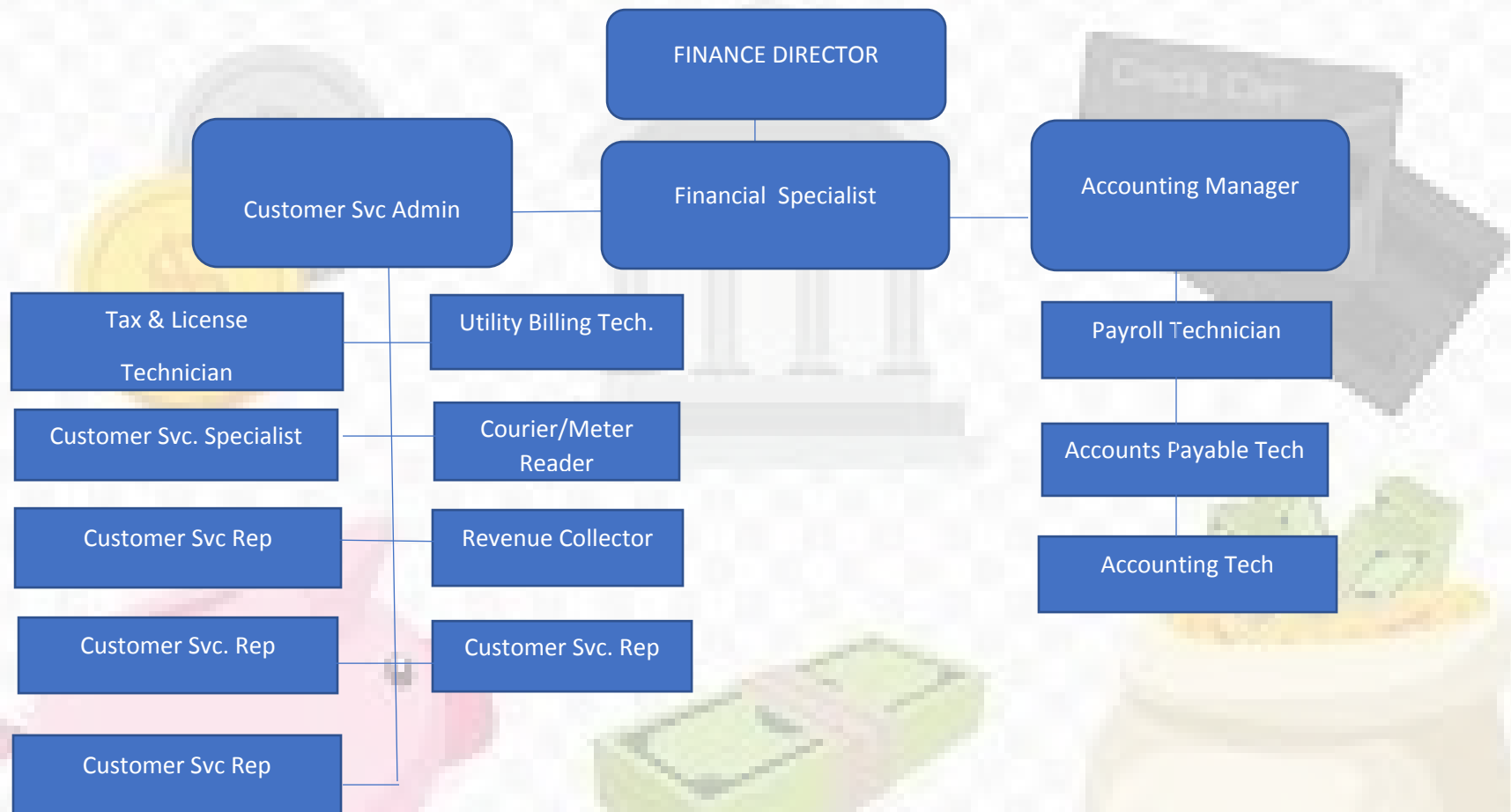
<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-13-1535-531230 ELECTRICITY Electricity Services \$3,000 This is to cover electric services for the department. Amount based on mid-year cost for 2022.	3,000
100-13-1535-531270 GASOLINE ALLOCATED Requested Amount: \$1,000 This amount includes 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 Recommended: \$25,000 Current vehicle is 14 years old. It is time to replace it. Current vehicle is in fair condition however due to age of vehicle and that the GIS department has to travel to 8 surrounding counties we need to make sure we have a dependable vehicle.	25,000
100-13-1535-542400 COMPUTER EQUIPMENT Requested Amount: \$3,400 We would like to purchase a work tablet to use for our field work with GPS equipment and an iPad Pro for use in office and meetings. Also to replace and computer equipment should we need to replace.	3,400
100-13-1535-551000 ALLOCATION OF EXPENSES	0
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.	2,779

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-13-1535-581200 CAPITAL LEASE PAYMEN'	1,000
Recommended: \$1,000	
Interest for vehicle requested	
13 GIS	297,458
	297,458
	297,458

CITY OF AMERICUS
2023 OPERATING BUDGET

Finance Department 2023



CITY OF AMERICUS
2023 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 – 2023

Quality Customer Service:

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

Time Frame

- On-going
- On-going
- On-going
- 2018-2023
- On-going
- 2023
- On-going

Educate/Involve Citizens:

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

Time Frame

- As Needed
- As Needed

Treasury Management / Record Keeping:

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

Time Frame

- May/June
- On-going

CITY OF AMERICUS 2023 OPERATING BUDGET

- Continue to improve annual operating budget and submission of Budget Documents for Distinguished Budget
- Continue to look at ways to improve payment methods/options for our citizens to include payment kiosk
- Complete administration of the Revenue Bond spending and related capital projects
- Continue to work with GMS on the Hotel/Motel Tax Management contract
- Continue work on E-Verify/Save Compliance & Reporting
- Continue to utilize risk assessments to properly adjust customer deposits
- 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
- Administration of Self-Insured Health Fund

On-going
Ongoing
On-going
On-going
On-going
On-going

2015-On-going
2016-On-going

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
14 FINANCE DEPARTMENT						
100-14-1510-511000 REGULAR PAY	360,622	423,225	431,315	441,465	442,207	442,207
100-14-1510-511300 OVERTIME PAY	12,622	10,000	10,095	12,500	10,000	10,000
100-14-1510-512100 GROUP MEDICAL INSURANC	70,319	70,514	70,221	70,514	77,611	77,611
100-14-1510-512101 OPT OUT INSURANCE PLAN	3,692	3,000	6,346	3,000	6,000	6,000
100-14-1510-512110 GROUP DENTAL INSURANCE	2,759	2,950	2,722	2,950	2,950	2,950
100-14-1510-512200 SOCIAL SECURITY PAYMENT	25,510	32,320	31,868	33,772	34,594	34,594
100-14-1510-512400 RETIREMENT SYSTEM	43,906	52,600	52,716	54,962	50,105	50,105
100-14-1510-512700 WORKERS COMPENSATION	2,150	1,073	852	1,114	1,118	1,118
100-14-1510-521100 PURCHASED/CONTRACTED S	0	0	0	0	0	0
100-14-1510-521203 AUDIT FEES	47,500	50,000	97,710	60,000	51,000	51,000
100-14-1510-521205 CLERK OF COURT	4,111	8,000	188	8,000	4,000	4,000
100-14-1510-522000 OTHER OUTSIDE SERVICES	42,366	55,700	69,950	55,200	51,700	51,700
100-14-1510-522201 OFFICE EQUIP-REP & MAINT	7,986	3,500	7,291	3,500	3,500	3,500
100-14-1510-522206 COMPUTER-REP & MAINT	20,813	30,000	25,555	30,000	30,000	30,000
100-14-1510-523100 INSURANCE EXPENSE	3,283	4,500	4,668	5,350	6,230	6,230
100-14-1510-523200 TELEPHONE	10,045	17,000	11,645	17,000	8,000	8,000
100-14-1510-523201 POSTAGE	9,363	7,000	6,618	7,000	7,000	7,000
100-14-1510-523301 ADVERTISING EXPENSE	5,240	5,500	3,433	4,500	4,500	4,500
100-14-1510-523550 TAG / TITLE EXPENSE	-25,884	1,500	298	1,500	1,500	1,500
100-14-1510-523600 DUES & SUBSCRIPTIONS	1,418	1,010	975	1,010	1,010	1,010
100-14-1510-523700 TRAINING AND MEETINGS	6,424	11,500	6,355	17,000	14,000	14,000
100-14-1510-523909 SALE FEES	0	1,000	0	1,000	1,000	1,000
100-14-1510-531100 OFFICE/COMPUTER SUPPLIE	48,992	15,000	17,628	15,000	15,000	15,000
100-14-1510-531210 WATER, SEWAGE & GARBAC	1,868	1,700	5,278	6,500	1,700	1,700
100-14-1510-531225 STORM WATER	1,165	580	286	580	580	580

CITY OF AMERICUS
2022 OPERATING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
100-14-1510-531230 ELECTRICITY	12,829	10,000	18,304	10,000	10,000	10,000
100-14-1510-531270 GASOLINE ALLOCATED	109	0	665	0	0	0
100-14-1510-531700 OTHER SUPPLIES	5,910	3,200	5,366	4,500	4,500	4,500
100-14-1510-542101 OFFICE EQUIPMENT	0	0	0	0	0	0
100-14-1510-551101 DATA CENTER EXPENSE	8,620	5,560	10,410	5,560	5,560	5,560
100-14-1510-573000 BANK CHARGES	31,567	23,000	33,589	23,000	23,000	23,000
100-14-1510-581300 PRINCIPAL PAYMENTS	128,125	21,320	17,765	21,320	0	0
100-14-1530-521201 LEGAL EXPENSES	2,823	2,500	4,730	2,500	2,500	2,500
100-14-1565-531108 BUILDING REPAIR & MAINT	2,904	6,000	6,444	6,000	6,000	6,000
14 FINANCE DEPARTMENT	<u>899,157</u>	<u>880,752</u>	<u>961,285</u>	<u>926,297</u>	<u>876,865</u>	<u>876,865</u>
	<u>899,157</u>	<u>880,752</u>	<u>961,285</u>	<u>926,297</u>	<u>876,865</u>	<u>876,865</u>

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
14 FINANCE DEPARTMENT	
100-14-1510-511000 REGULAR PAY	442,207
Personnel Requirements:	
	Current
Finance Director	1
Accounting Manager	1
Customer Service Rep	2
Customer Service Specialist	1
Accounts Payable Technician	1
Accounting Specialist	1
Payroll Technician	1
Tax & Licensed Technician	1
Finance Specialist	1
	10
Recommended Amount: Includes a 5% increase in salaries.	
100-14-1510-511300 OVERTIME PAY	10,000
Requested Amount: \$12,500	
The requested budget includes normal overtime incurred during peak times such as audit preparation, tax, business license, and utility billing due dates.	
Recommended: \$10,000	
Anticipated reduction in overtime cost.	
100-14-1510-512100 GROUP MEDICAL INSURA	77,611
Requested Amount: \$70,514	
The requested amount represents \$8,815 per employee for the year that is paid by the City.	
Recommended: \$77,611	
The recommend amount represents \$9,702 per employee for the year that is paid by the City.	

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-14-1510-512101 OPT OUT INSURANCE PLA This amount represents \$3,000 per employee for expected Opt Out participation.	6,000
100-14-1510-512110 GROUP DENTAL INSURAN This amount represents \$295 per employee.	2,950
100-14-1510-512200 SOCIAL SECURITY PAYMI This amount is 7.65% of the total salary of the department.	34,594
100-14-1510-512400 RETIREMENT SYSTEM The requested amount is 54,962 this amount is 12.45% of the total salary of the department.	50,105
Recommended: \$50,105	
This amount is 11.08% of the total salary of the department. Per GMA, contribution rates have declined slightly.	
100-14-1510-512700 WORKERS COMPENSATIO This amount represents a percentage of the total salaries for the department based on labor classes and 2022 rates.	1,118
100-14-1510-521100 PURCHASED/CONTRACTE	0

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-14-1510-521203 AUDIT FEES	51,000
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.	
Recommended: \$51,000	
Recommended to reflect 2022 Audit Expense	
100-14-1510-521205 CLERK OF COURT	4,000
Requested Amount: \$8,000	
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.	
Recommended: \$4,000	
Due to recent property tax sales delinquent accounts are trending downward.	

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-14-1510-522000 OTHER OUTSIDE SERVICE	51,700
Requested Amount: \$55,200	
\$ 600 ACFR Application	
\$ 600 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)	
\$ 1,000 Floor Cleaning Services (annual)	
\$ 2,000 Facility cleaning services	
\$ 2,500 Payments to State for uncashed checks	
\$ 1,500 Landscape (Customer Service Center)	
\$ 1,500 Softdocs - New Bank Accounts (estimated 3)	
<u>\$55,200</u>	
Recommended: \$51,700	
\$ 600 ACFR Application	
\$ 600 Budget Application	
\$ 2,000 Printing of ACFR	
\$ 4,000 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)	
\$ 2,000 Facility cleaning services	
\$ 2,500 Payments to State for uncashed checks	
\$ 1,500 Landscape (Customer Service Center)	
<u>\$51,700</u>	

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-14-1510-522201 OFFICE EQUIP-REP & MAINT</p> <p style="padding-left: 20px;">Requested Amount: \$3,500</p> <p style="padding-left: 20px;">\$ 1,500 Postage meter and scales</p> <p style="padding-left: 20px;">\$ 1,000 Copier Maintenance</p> <p style="padding-left: 20px;">\$ 1,000 Miscellaneous repairs</p> <p style="padding-left: 20px; border-top: 1px solid black;">\$ 3,500</p>	<p>3,500</p>
<p>100-14-1510-522206 COMPUTER-REP & MAINT</p> <p style="padding-left: 20px;">This is the amount of maintenance on the hardware and software in the Finance Department.</p> <p style="padding-left: 20px;">\$23,000 CSI maintenance contract (increase annually)</p> <p style="padding-left: 20px;">\$ 1,000 Softdocs maintenance contract</p> <p style="padding-left: 20px;">\$ 1,500 Incidental printer repairs</p> <p style="padding-left: 20px;">\$ 2,500 CSI Gemini maintenance (data backup & recovery)</p> <p style="padding-left: 20px;">\$ 2,000 Maintenance for folder/sealer (checks)</p> <p style="padding-left: 20px; border-top: 1px solid black;">\$30,000</p>	<p>30,000</p>
<p>100-14-1510-523100 INSURANCE EXPENSE</p> <p style="padding-left: 20px;">Requested Amount: \$ 5,350</p> <p style="padding-left: 20px;">This is the Finance Department allocation for property and liability insurance. The request includes a projected increase of approximately 5%.</p> <p style="padding-left: 20px;">Recommended: \$6,230</p> <p style="padding-left: 20px;">This is the Finance Department allocation for property and liability insurance. The request includes a projected increase of approximately 7%.</p>	<p>6,230</p>

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-14-1510-523200 TELEPHONE</p> <p style="margin-left: 20px;">The requested amount includes the following:</p> <p style="margin-left: 40px;">\$ 5,000 Enterprise Billing (Mediacom)</p> <p style="margin-left: 40px;">\$ 3,000 Bandwidth (telephone lines)</p> <p style="margin-left: 40px;">\$ 7,250 AT&T Club Service</p> <p style="margin-left: 40px;">\$ 670 Birch Communications (long distance)</p> <p style="margin-left: 40px;">\$ 1,000 Finance Director cell phone (include hotspot/wi-fi)</p> <p style="margin-left: 40px;">\$ 80 Fusion Cloud</p> <p style="margin-left: 40px; border-top: 1px solid black;">\$17,000</p> <p style="margin-left: 20px; margin-top: 20px;">Recommended Amount: \$8,000</p> <p style="margin-left: 20px;">Services are going to Pineland</p>	<p>8,000</p>
<p>100-14-1510-523201 POSTAGE</p> <p style="margin-left: 20px;">Requested Amount: \$7,000</p> <p style="margin-left: 20px; margin-top: 20px;">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.</p>	<p>7,000</p>
<p>100-14-1510-523301 ADVERTISING EXPENSE</p> <p style="margin-left: 20px;">Requested Amount: \$4,500</p> <p style="margin-left: 20px; margin-top: 20px;">This amount includes newspaper and radio advertising for the following:</p> <p style="margin-left: 40px;">Business License reminder</p> <p style="margin-left: 40px;">Tax Levy & Tax Foreclosure</p> <p style="margin-left: 40px;">Millage Rate - Public Hearing</p> <p style="margin-left: 40px;">Budget Notice</p> <p style="margin-left: 40px;">Sale of City Property</p> <p style="margin-left: 40px;">More Tax sales scheduled.</p>	<p>4,500</p>

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-14-1510-523550 TAG / TITLE EXPENSE</p> <p style="margin-left: 20px;">Requested Amount: \$1,500</p> <p style="margin-left: 20px;">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.</p>	<p>1,500</p>
<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: 20px;"><u>\$1,010</u></p>	<p>1,010</p>
<p>100-14-1510-523700 TRAINING AND MEETING</p> <p style="margin-left: 20px;">Requested Amount: \$17,000</p> <p style="margin-left: 40px;">\$ 7,000 Georgia Finance Officers Association (4 employees)</p> <p style="margin-left: 40px;">\$ 1,000 Spring Finance Officers or GMA Annual Meeting (Finance Director)</p> <p style="margin-left: 40px;">\$ 1,000 Webinars (GFOA & CSI)</p> <p style="margin-left: 40px;">\$ 8,000 Carl Vinson Inst. of Gov't (Staff training including Finance Officer Certification, Payroll Polices, etc.) (10 employees)</p> <p style="margin-left: 20px;"><u>\$17,000</u></p> <p style="margin-left: 20px;">Recommended: \$14,000</p> <p style="margin-left: 40px;">\$ 6,000 Georgia Finance Officers Association (4 employees)</p> <p style="margin-left: 40px;">\$ 1,000 Spring Finance Officers or GMA Annual Meeting (Finance Director)</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: 20px;"><u>\$14,000</u></p>	<p>14,000</p>

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-14-1510-523909 SALE FEES Requested Amount: \$1,000 This is the handling charges for the sale of surplus assets through GovDeals.com.	1,000
100-14-1510-531100 OFFICE/COMPUTER SUPPI Requested Amount: \$15,000 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.	15,000
100-14-1510-531210 WATER, SEWAGE & GARB Requested Amount: \$6,500 Recommended: \$1,700 Recommended is based off average of expenses	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: \$10,000 This is for electricity at the Customer Service Center.	10,000
100-14-1510-531270 GASOLINE ALLOCATED	0
100-14-1510-531700 OTHER SUPPLIES Requested Amount: \$4,500 This is for janitorial supplies and other supplies needed to support the Customer Service Center.	4,500

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

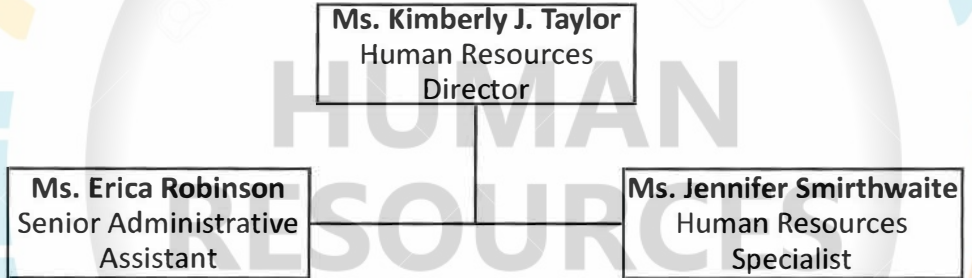
<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-14-1510-542101 OFFICE EQUIPMENT	0
100-14-1510-551101 DATA CENTER EXPENSE This is the amount allocated to this department for internet, other computer connections, repair, & upgrade of computer equipment.	5,560
100-14-1510-573000 BANK CHARGES Requested Amount: \$23,000 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.	23,000
100-14-1510-581300 PRINCIPAL PAYMENTS Requested 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 is now the Public Works Building	0
100-14-1530-521201 LEGAL EXPENSES Requested Amount: \$2,500 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.	2,500
100-14-1565-531108 BUILDING REPAIR & MAINT Requested Amount: \$6,000 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.	6,000
14 FINANCE DEPARTMENT	876,865

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
14 FINANCE DEPARTMENT	<u>876,865</u>
	<u>876,865</u>

HUMAN RESOURCES DEPARTMENT

2023 Organizational Chart



CITY OF AMERICUS
2023 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 – 2023

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

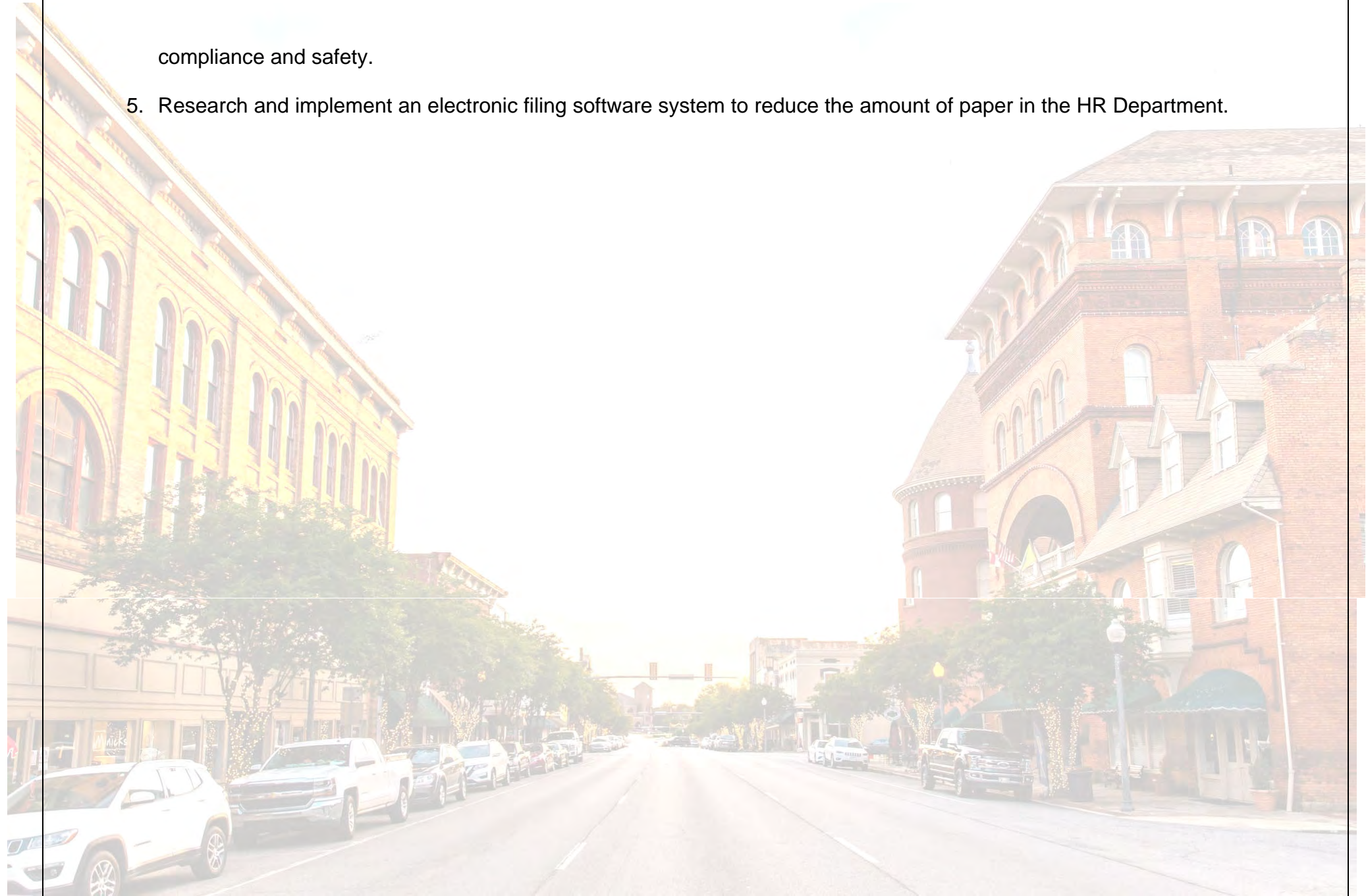


work with the Safety Committee to be and implement proactive initiatives to compensation claims with our on a quarterly basis to identify training

CITY OF AMERICUS
2023 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
2023 OPERATING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
15 HUMAN RESOURCES						
100-15-1530-521201 LEGAL EXPENSES	23,335	15,000	25,750	30,000	30,000	30,000
100-15-1540-511000 REGULAR PAY	150,533	167,566	143,193	186,487	166,409	166,409
100-15-1540-511300 OVERTIME PAY	4,906	5,000	2,749	5,000	5,000	5,000
100-15-1540-512100 GROUP MEDICAL INSURANC	26,653	26,443	26,342	26,443	29,104	29,104
100-15-1540-512101 OPT OUT INSURANCE PLAN	0	0	577	0	0	0
100-15-1540-512110 GROUP DENTAL INSURANCE	972	885	1,487	885	885	885
100-15-1540-512200 SOCIAL SECURITY PAYMENT	10,957	13,201	10,300	14,266	13,113	13,113
100-15-1540-512400 RETIREMENT SYSTEM	20,374	21,485	21,720	23,218	18,992	18,992
100-15-1540-512700 WORKERS' COMPENSATION	1,039	439	348	470	419	419
100-15-1540-512900 WELLNESS PROGRAM	6,304	11,500	7,028	12,500	12,500	12,500
100-15-1540-512901 EMPLOYEE RELATION EXP	5,059	8,400	13,018	8,400	8,400	8,400
100-15-1540-522000 OTHER OUTSIDE SERVICES	62,249	97,030	56,712	97,030	97,030	97,030
100-15-1540-522201 OFFICE EQUIP-REP & MAINT	1,647	2,000	605	2,000	2,000	2,000
100-15-1540-522206 COMPUTER-REPAIR & MAINT	1,861	2,000	2,133	2,500	2,000	2,000
100-15-1540-523200 TELEPHONE	3,318	2,615	4,512	2,615	2,615	2,615
100-15-1540-523301 ADVERTISING EXPENSE	1,578	3,254	874	3,254	3,000	3,000
100-15-1540-523600 DUES & SUBSCRIPTIONS	2,251	2,000	3,391	2,000	2,000	2,000
100-15-1540-523700 TRAINING AND MEETINGS	9,702	11,010	4,308	12,010	11,010	11,010
100-15-1540-531100 OFFICE/COMPUTER SUPPLIE	4,722	4,000	3,225	4,500	4,000	4,000
100-15-1540-531230 ELECTRICITY	2,992	2,000	2,222	2,000	2,000	2,000
100-15-1540-531402 SAFETY PROGRAM EXPENSE	2,159	2,000	1,956	2,500	3,500	3,500
100-15-1540-551000 ALLOCATION OF EXPENSES	0	0	0	0	0	0
100-15-1540-551101 DATA CENTER EXPENSE	2,138	2,084	2,308	2,084	2,084	2,084
15 HUMAN RESOURCES	344,750	399,912	334,760	440,162	416,061	416,061

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	ACTUAL <u>2021</u>	BUDGET <u>2022</u>	ACTUAL <u>12/31/2022</u>	REQUESTED <u>2023</u>	RECOMM <u>2023</u>	APPROVED <u>2023</u>
	344,750	399,912	334,760	440,162	416,061	416,061

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
15 HUMAN RESOURCES	
100-15-1530-521201 LEGAL EXPENSES	30,000
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 2023 will ensure policies are up to date and maintain compliance with Federal and State laws.	
100-15-1540-511000 REGULAR PAY	166,409
Personnel Requirements:	Current
Human Resources Director	1
Human Resources Specialist	1
Administrative Assistant III	1
	<hr style="width: 10%; margin: 0 auto;"/> 3
Recommended Amount: Includes a 5% increase in salaries.	
100-15-1540-511300 OVERTIME PAY	5,000
Requested Amount: \$5,000	
The requested amount includes overtime for open enrollment, organizing annual Health Fair, wellness events and other special projects in order to meet deadlines.	

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-15-1540-512100 GROUP MEDICAL INSURA Requested Amount: \$26,443</p> <p>The requested amount represents \$8,815 per employee for the year that is paid by the City.</p> <p>Recommended: \$29,104</p> <p>The recommended amount represents \$9,702 per employee for the year that is paid by the City.</p>	<p>29,104</p>
<p>100-15-1540-512101 OPT OUT INSURANCE PLA</p>	<p>0</p>
<p>100-15-1540-512110 GROUP DENTAL INSURAN This amount represents \$295 per employee.</p>	<p>885</p>
<p>100-15-1540-512200 SOCIAL SECURITY PAYMI This amount is 7.65% of the total salary of the department.</p>	<p>13,113</p>
<p>100-15-1540-512400 RETIREMENT SYSTEM The requested amount is \$23,218 this amount is 12.45% of the total salary of the department.</p> <p>Recommended: \$18,992</p> <p>This amount is 11.08% of the total salary of the department. Per GMA, contribution rates have declined slightly.</p>	<p>18,992</p>
<p>100-15-1540-512700 WORKERS' COMPENSATIC This amount represents a percentage of the total salaries for the department based on labor classes and 2022 Rates.</p>	<p>419</p>

CITY OF AMERICUS
2023 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: \$12,500</p> <p style="padding-left: 20px;">\$5,500 Incentives for program participation</p> <p style="padding-left: 20px;">\$1,000 Annual Health Fair</p> <p style="padding-left: 20px;">\$6,000 Employee Gym Membership Shared Cost</p> <p style="padding-left: 20px;"><u>\$12,500</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>12,500</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
2023 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 \$97,030</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;">\$ 25,000 Salary Study</p> <hr style="width: 10%; margin-left: 0;"/> <p style="padding-left: 20px;">\$ 97,030</p>	<p>97,030</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: \$2,500</p> <p style="padding-left: 20px;">This includes CSI software maintenance and upgrades for the Personnel Module.</p> <p style="padding-left: 20px;">Recommended: \$2,000</p> <p style="padding-left: 20px;">Recommended is based off average of expenses</p>	<p>2,000</p>

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-15-1540-523200 TELEPHONE</p> <p style="padding-left: 20px;">Requested: \$2,615</p> <p style="padding-left: 20px;">The requested amount includes telephone and internet as follows:</p> <p style="padding-left: 40px;">\$1,200 Enterprise Billing (Mediacom)</p> <p style="padding-left: 40px;">\$ 315 Bandwidth (telephone - 2 lines)</p> <p style="padding-left: 40px;">\$ 500 AT&T Club service</p> <p style="padding-left: 40px;">\$ 600 City cell phone (HR Director)</p> <p style="padding-left: 40px; border-top: 1px solid black;">\$2,615</p>	2,615
<p>100-15-1540-523301 ADVERTISING EXPENSE</p> <p style="padding-left: 20px;">Requested Amount: \$3,254</p> <p style="padding-left: 20px;">The amount requested includes advertising position vacancies in order to obtain a qualified pool of applicants. This considers both expected price and volume.</p> <p style="padding-left: 20px;">Recommended: \$3,000</p> <p style="padding-left: 20px;">Rounded down</p>	3,000
<p>100-15-1540-523600 DUES & SUBSCRIPTIONS</p> <p style="padding-left: 20px;">Requested Amount: \$2,000</p> <p style="padding-left: 20px;">The amount requested includes the following:</p> <p style="padding-left: 40px;">\$ 100 GA Local Government Personnel Assoc (2)</p> <p style="padding-left: 40px;">\$ 550 Fair Labor Standards Act Upgrades</p> <p style="padding-left: 40px;">\$ 900 National Safety Council</p> <p style="padding-left: 40px;">\$ 150 Americus Times Recorder</p> <p style="padding-left: 40px;">\$ 300 Unemployment Control Program Fee</p> <p style="padding-left: 40px; border-top: 1px solid black;">\$2,000</p>	2,000

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-15-1540-523700 TRAINING AND MEETING:	11,010
Requested Amount: \$12,010	
\$ 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	
\$ 3,200 ** SHRM Conference for HR Staff Members	
\$ 200 *** CPR Classes	
<hr style="width: 100%; border: 0.5px solid black; margin-top: 5px;"/>	
\$ 12,010	
<p>* Next anti-harassment training will be held in 2023</p> <p>** Amount included an increase to cover the cost of HR Staff Members to attend a national human resources conference.</p> <p>*** Amount includes the cover the cost of CPR Classes offered to all employees.</p>	
Recommended: \$11,010	
\$ 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	
<hr style="width: 100%; border: 0.5px solid black; margin-top: 5px;"/>	
\$ 11,010	

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-15-1540-531100 OFFICE/COMPUTER SUPPI Requested Amount: \$4,500	4,000
\$ 1,000 Printer Cartridges	
\$ 3,000 Cabinets and etc.	
\$ 500 1/2 of copier supplies	
\$ 4,500	
*This includes an additional amount to cover the cost of upgrading all personnel files and personnel file room improvements.	
Recommended: \$4,000	
\$ 1,000 Printer Cartridges	
\$ 2,500 Cabinets and etc.	
\$ 500 1/2 of copier supplies	
\$ 4,000	
100-15-1540-531230 ELECTRICITY	2,000
Requested Amount: \$2,000	
100-15-1540-531402 SAFETY PROGRAM EXPEN	3,500
Requested Amount: \$2,500	
This is for annual employee safety incentives T-Shirts and Giveaways.	
Recommended: \$3,500	
Increased for more incentives	
100-15-1540-551000 ALLOCATION OF EXPENS	0
100-15-1540-551101 DATA CENTER EXPENSE	2,084
This is the amount allocated to this department for internet, other computer connections, repair, & upgrade of computer equipment.	
15 HUMAN RESOURCES	416,061

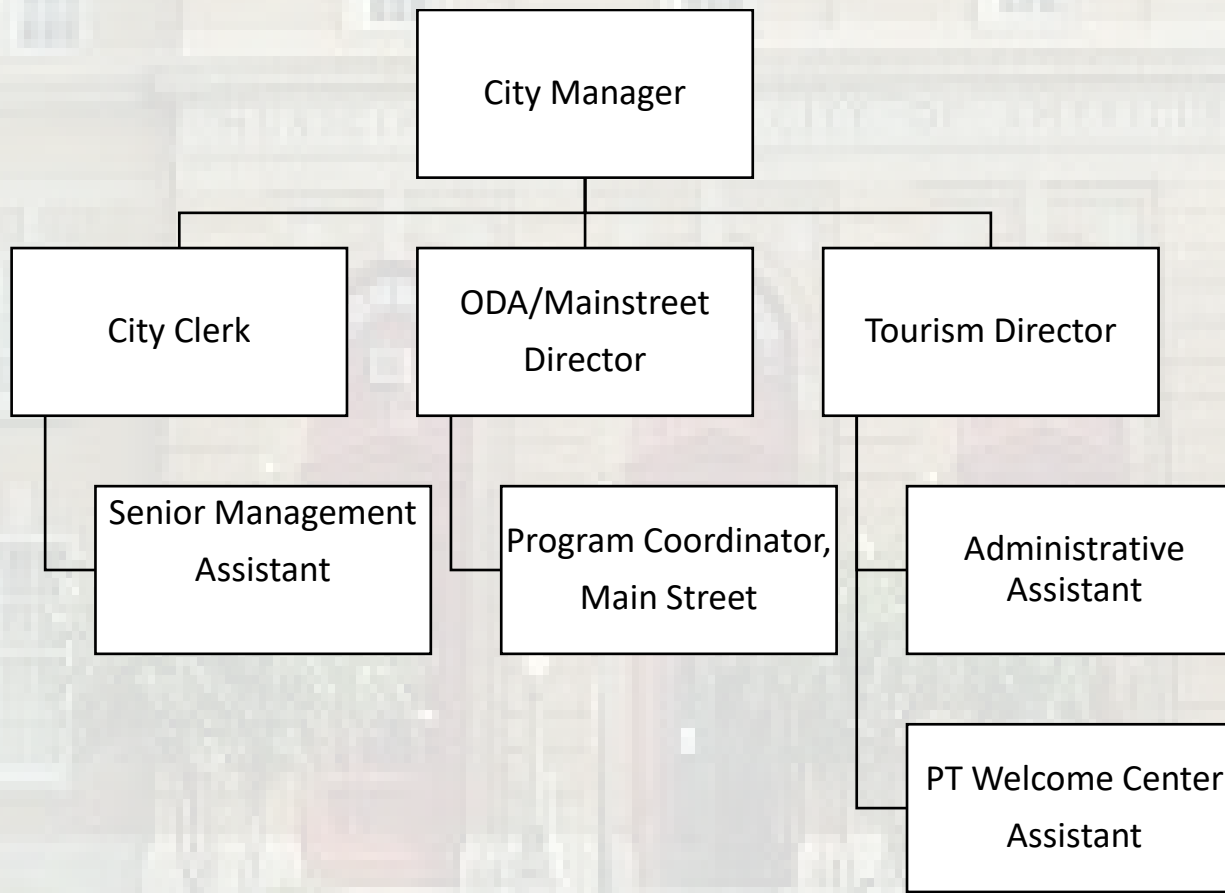
CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
15 HUMAN RESOURCES	<u>416,061</u>
	<u>416,061</u>

CITY OF AMERICUS
2023 OPERATING BUDGET

CITY MANAGER

Budget 2023



CITY OF AMERICUS
2023 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 – 2023

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
2023 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
2023 OPERATING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
18 CITY MANAGER						
100-18-1320-511000 REGULAR PAY	163,787	302,817	233,655	264,263	237,459	237,459
100-18-1320-511300 OVERTIME PAY	980	2,000	3,786	2,000	2,000	2,000
100-18-1320-512100 GROUP MEDICAL INSURANC	17,700	17,630	17,548	17,630	19,404	19,404
100-18-1320-512101 OPT OUT INSURANCE PLAN	1,731	3,000	3,000	3,000	3,000	3,000
100-18-1320-512110 GROUP DENTAL INSURANCE	845	885	1,316	885	885	885
100-18-1320-512200 SOCIAL SECURITY PAYMENT	11,192	23,716	16,841	20,216	19,053	19,053
100-18-1320-512400 RETIREMENT SYSTEM	21,756	38,597	26,124	32,901	27,596	27,596
100-18-1320-512700 WORKERS' COMPENSATION	1,371	1,332	1,058	1,135	1,017	1,017
100-18-1320-522000 OTHER OUTSIDE SERVICES	6,520	12,900	20,948	28,900	28,900	28,900
100-18-1320-522201 OFFICE EQUIP-REP & MAINT	0	1,800	1,785	1,800	1,800	1,800
100-18-1320-522202 AUTO & TRUCK-REP & MAIN	0	0	0	0	0	0
100-18-1320-522206 COMPUTER-REP & MAINT	18,078	12,467	9,759	12,467	12,467	12,467
100-18-1320-523101 CLAIM SETTLEMENTS	11,291	0	2,368	0	0	0
100-18-1320-523200 TELEPHONE	3,946	6,080	4,690	6,080	6,080	6,080
100-18-1320-523301 ADVERTISING EXPENSE	0	750	0	750	750	750
100-18-1320-523600 DUES & SUBSCRIPTIONS	1,793	2,280	1,647	2,280	2,280	2,280
100-18-1320-523700 TRAINING & MEETINGS	6,819	22,000	16,618	32,300	27,700	27,700
100-18-1320-523900 UNIFORMS	0	1,200	0	1,200	1,200	1,200
100-18-1320-531100 OFFICE/COMPUTER SUPPLIE	13,417	3,000	9,612	5,000	5,000	5,000
100-18-1320-531230 ELECTRICITY	5,685	5,600	4,223	5,600	5,600	5,600
100-18-1320-531270 GASOLINE ALLOCATED	0	0	0	0	0	0
100-18-1320-531700 OTHER SUPPLIES	88	0	242	1,000	1,000	1,000
100-18-1320-542101 OFFICE EQUIPMENT	4,782	4,000	624	4,000	4,000	4,000
100-18-1320-542400 COMPUTER EQUIPMENT	0	0	0	0	0	0
100-18-1320-542900 OTHER CAPITAL EXPENDITU	0	0	0	0	0	0

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
100-18-1320-551101 DATA CENTER EXPENSE	2,936	2,084	3,671	2,084	2,084	2,084
100-18-1400-571000 ELECTION EXPENSE	-7,378	0	0	3,000	3,000	3,000
100-18-1530-521201 LEGAL EXPENSES	4,520	5,000	13,062	7,000	7,000	7,000
18 CITY MANAGER	<u>291,858</u>	<u>469,138</u>	<u>392,574</u>	<u>455,491</u>	<u>419,275</u>	<u>419,275</u>
	<u>291,858</u>	<u>469,138</u>	<u>392,574</u>	<u>455,491</u>	<u>419,275</u>	<u>419,275</u>

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
18 CITY MANAGER	
100-18-1320-511000 REGULAR PAY	237,459
Personnel Requirements:	
	Current
City Manager	1
City Clerk	1
Senior Management Assistant	1
	3
Recommended Amount: Includes a 5% increase in salaries.	
100-18-1320-511300 OVERTIME PAY	2,000
Requested: \$2,000	
100-18-1320-512100 GROUP MEDICAL INSURA	19,404
Requested Amount: \$17,630	
The requested amount represents \$8,815 per employee for the year that is paid by the City.	
Recommended: \$19,404	
The recommended amount represents \$9,702 per employee for the year that is paid by the City.	
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.	
100-18-1320-512200 SOCIAL SECURITY PAYMI	19,053
This amount is 7.65% of the total salary of the department.	

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-18-1320-512400 RETIREMENT SYSTEM</p> <p>The requested amount is \$32,901 this amount is 12.45% of the total salary of the department.</p> <p>Recommended: \$27,596</p> <p>This amount is 11.08% of the total salary of the department. Per GMA, contribution rates have declined slightly.</p>	<p>27,596</p>
<p>100-18-1320-512700 WORKERS' COMPENSATIC</p> <p>This amount represents a percentage of the total salaries for the department based on labor classes and 2022 Rates.</p>	<p>1,017</p>
<p>100-18-1320-522000 OTHER OUTSIDE SERVICE</p> <p>Requested Amount \$28,900</p> <p>The requested amount includes the following:</p> <ul style="list-style-type: none"> \$ 1,500 Document Purging \$ 1,000 Codification of Ordinances, includes annual fee of \$350 \$ 400 Code of Ordinances-Internet \$ 26,000 Legal Review of City Ordinances ** <p><u>\$ 28,900</u></p> <p>** 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>	<p>28,900</p>
<p>100-18-1320-522201 OFFICE EQUIP-REP & MAINT</p> <p>Requested Amount: \$1,800</p> <p>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>	<p>1,800</p>

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-18-1320-522202 AUTO & TRUCK-REP & MAINT Requested Amount: \$0	0
100-18-1320-522206 COMPUTER-REP & MAINT The requested amount includes the following:	12,467
\$ 4,800 Laserfiche software maintenance	
\$ 1,343 CSI software/hardware maintenance	
\$ 6,624 Accela monthly fee (formally IQM2)	
\$12,467	
The requested amounts are based on actual spent in 2022.	
100-18-1320-523101 CLAIM SETTLEMENTS	0
100-18-1320-523200 TELEPHONE The requested amount includes the following:	6,080
\$1,083 Enterprise Billing (Mediacom internet)	
\$ 882 Bandwidth (telephone)	
\$1,977 Fax/elevator through AT&T	
\$2,038 Cell phones (2)	
\$ 100 Fusion Cloud Services	
\$6,080	
This is based on actual spent for 2022 to date.	
100-18-1320-523301 ADVERTISING EXPENSE Requested Amount: \$750	750
This includes advertising for City Holiday closings and other miscellaneous advertising required. We share the closing ads with Sumter County.	

CITY OF AMERICUS
2023 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	
\$2,280	

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-18-1320-523700 TRAINING & MEETINGS	27,700

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

APPROVED
BUDGET

ACCOUNT NUMBER/DESCRIPTION

City Manager Requested:

\$ 1,200 GCCMA Spring & Fall Conference
\$ 2,400 GMA Annual Conference
\$ 3,000 ICMA Conference
\$ 1,200 Mayor's Day
\$ 1,000 Other Travel
\$ 500 other expenses, meals for business meetings.

City Clerk Requested:

\$ 1,600 Municipal Clerks Conference-Feb & Sept*
\$ 2,400 GMA Annual Conference
\$ 800 Georgia Records Conference **
\$ 800 Finance Officer Certification*
\$ 500 Other travel ***
\$ 2,500 IIMC International Conference - Little Rock, AR ****
\$ 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:

\$ 1,600 Municipal Clerks Conference-Feb & Sept*
\$ 2,400 GMA Annual Conference
\$ 800 Georgia Records Conference **
\$ 800 Finance Officer Certification*
\$ 500 Other travel ***
\$ 2,500 IIMC International Conference - Little Rock, AR ****
\$ 1,500 Region III, IIMC Conference - Huntsville, AL ****
\$ 1,000 GPAG Conference

\$32,300

*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.

**** IIMC Conferences are a great networking conference with Clerks from all over the world.

Recommended: \$27,700

Senior Management Assistant Training reduced by \$4,600

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-18-1320-523900 UNIFORMS Requested Amount: \$1,200	1,200
100-18-1320-531100 OFFICE/COMPUTER SUPPLIES Requested Amount: \$5,000 The amount based on 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	0
100-18-1320-531700 OTHER SUPPLIES Requested Amount: \$1,000	1,000
100-18-1320-542101 OFFICE EQUIPMENT Requested Amount: \$4,000	4,000
Additional expenses needed for 2023	
100-18-1320-542400 COMPUTER EQUIPMENT Requested Amount: \$0	0
100-18-1320-542900 OTHER CAPITAL EXPENDITURE Requested Amount \$0	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

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-18-1400-571000 ELECTION EXPENSE</p> <p style="padding-left: 20px;">Requested Amount: \$3,000</p> <p style="padding-left: 20px;">2023 will be an election year for (3) Council Members. This will help cover the expenses related to the election.</p>	<p>3,000</p>
<p>100-18-1530-521201 LEGAL EXPENSES</p> <p style="padding-left: 20px;">Requested Amount: \$7,000</p> <p style="padding-left: 20px;">This is difficult to estimate because we cannot anticipate all legal matters that may occur in a year.</p>	<p>7,000</p>
<p>18 CITY MANAGER</p>	<hr style="border: 0.5px solid black;"/> <p style="text-align: right;">419,275</p> <hr style="border: 0.5px solid black;"/> <p style="text-align: right;">419,275</p> <hr style="border: 0.5px solid black;"/> <p style="text-align: right;">419,275</p> <hr style="border: 1px solid black;"/>

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
19 REES PARK EDC						
100-19-1530-521201 LEGAL EXPENSES	0	0	0	0	0	0
100-19-1565-531108 BUILDING REPAIR & MAINT	25,870	19,382	24,296	19,382	14,600	14,600
100-19-7520-522000 OTHER OUTSIDE SERVICES	5,814	5,000	1,136	5,000	5,000	5,000
100-19-7520-522300 RENTAL DEPOSIT REIMBURS	0	0	0	0	0	0
100-19-7520-523100 INSURANCE EXPENSE	4,771	5,267	6,966	5,636	5,558	5,558
100-19-7520-523200 TELEPHONE	8,777	10,155	8,548	10,155	10,155	10,155
100-19-7520-531210 WATER, SEWAGE, & GARBA	3,797	4,500	3,676	4,500	3,700	3,700
100-19-7520-531225 STORM WATER	-84	500	-77	500	500	500
100-19-7520-531230 ELECTRICITY	17,909	17,122	14,407	17,122	17,120	17,120
100-19-7520-531700 OTHER SUPPLIES	0	1,000	50	1,000	1,000	1,000
19 REES PARK EDC	<u>66,854</u>	<u>62,926</u>	<u>59,002</u>	<u>63,295</u>	<u>57,633</u>	<u>57,633</u>
	<u>66,854</u>	<u>62,926</u>	<u>59,002</u>	<u>63,295</u>	<u>57,633</u>	<u>57,633</u>

CITY OF AMERICUS
 2023 OPERATING BUDGET-EXPENDITURES DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
19 REES PARK EDC	
100-19-1530-521201 LEGAL EXPENSES	0
100-19-1565-531108 BUILDING REPAIR & MAINT	14,600
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: 20%; margin-left: 0;"/> \$19,382	
Recommended: \$14,600	
\$ 1,840 HVAC maintenance contract	
\$ 1,530 Elevator maintenance contract	
\$ 360 Fire Alarm	
\$ 220 Security System	
\$ 270 Pest Control	
\$ 380 Annual termite inspection	
\$10,000 Other maintenance and construction and repairs	
<hr style="width: 20%; margin-left: 0;"/> \$14,600	
100-19-7520-522000 OTHER OUTSIDE SERVICE	5,000
Requested Amount: \$5,000	
The requested amount is to purchase new chairs and tables.	
100-19-7520-522300 RENTAL DEPOSIT REIMBU	0

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURES DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-19-7520-523100 INSURANCE EXPENSE</p> <p style="margin-left: 20px;">Requested Amount: \$5,636</p> <p style="margin-left: 20px;">This is the Rees Park EDC allocation for property and liability insurance. The request includes a projected increase of approximately 5%.</p> <p style="margin-left: 20px;">Recommended: \$ 5,558</p> <p style="margin-left: 20px;">This is the Rees Park EDC allocation for property and liability insurance. The request includes a projected increase of approximately 7%.</p>	<p>5,558</p>
<p>100-19-7520-523200 TELEPHONE</p> <p style="margin-left: 20px;">Requested Amount: \$10,155</p> <p style="margin-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>10,155</p>
<p>100-19-7520-531210 WATER, SEWAGE, & GARI</p> <p style="margin-left: 20px;">Requested Amount: \$4,500</p> <p style="margin-left: 20px;">The request is the City's portion after allocations to the PDA, Chamber of Commerce, and Visions.</p> <p style="margin-left: 20px;">Recommended: \$ 3,700</p> <p style="margin-left: 20px;">Recommended is based off average of expenses</p>	<p>3,700</p>
<p>100-19-7520-531225 STORM WATER</p> <p style="margin-left: 20px;">Requested Amount: \$500</p> <p style="margin-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>

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURES DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<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: \$17,120</p> <p style="padding-left: 20px;">Rounded down</p>	<p>17,120</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>57,633</p> <hr style="border: 0.5px solid black;"/> <p>57,633</p> <hr style="border: 0.5px solid black;"/> <p>57,633</p> <hr style="border: 1px solid black;"/>

AMERICUS FIRE & EMERGENCY SERVICES 2023 ORGANIZATIONAL CHART

FIRE CHIEF
ROGER BIVINS

2/1/23

STAFF			
ADM. OFFICER (TRAINING)	PREVENTION OFFICER	ADMIN. ASSIST.	FIRE MARSHAL
CAPT. Kenneth Burns	OPEN	CHARLISE ALFORD	CAPT. J. WARD

SHIFTS		
A	B	C
BATTALION CHIEF CHIEF T. WESTBURY	BATTALION CHIEF CHIEF R. HARRIS	BATTALION CHIEF CHIEF G. BARFILED
CAPTAINS CAPT. S. MORRIS CAPT. T. SHUFFLEBARGER CAPT. S. LOWERY	CAPTAINS CAPT. K DUTCHER CAPT. B JUSTICE CAPT. C. HOLLOWAY	CAPTAINS CAPT. D. SUMMERLIN CAPT. F. BUTCHER CAPT. G. HAMLIN
ENGINEERS ENG. W. SKIPPER ENG. S. MANUCY ENG. B. EUBANKS ENG. J. ROOKS	ENGINEERS ENG. C. CROOK ENG. C. VICKERS ENG. R. BURNS ENG. S. NIX	ENGINEERS ENG. S. HARDEN ENG. B. JONES ENG. D. WHITT ENG. J. TURNER
FIREFIGHTERS FF. J. PINES FF. W. WILLIAMS FF. D. CHANDLER FF. COLEMAN FORT VACANT VACANT VACANT	FIREFIGHTERS FF. C. BROWN FF. J. HUDSON FF. S. SMITH FF. MORROW VACANT VACANT VACANT	FIREFIGHTERS FF. C. HAWKINS FF. C. EASON FF A. GOSSETT FF L. MOORE FF. LEWIS FF. JONES VACANT

CITY OF AMERICUS
2023 OPERATING BUDGET

FIRE & 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.

GOALS – 2023

- The primary goal is to 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 Standard Operating Guidelines and focusing on training subjects such as Firefighter survival and Rapid Intervention techniques.
- Improve training facilities and upgrade training materials.
- Continue to improve Pre-Incident Planning of industrial and commercial structures.
- Effectively respond to agencies with Automatic Aid and Mutual Aid agreements.
- Continue and expand our Smoke Detector program.
- Continue to utilize our Fire Safety House, which is capable of teaching Fire Safety, Hazardous Weather Safety, Exit Drills, etc. to all ages.
- Continue and expand our offering of CPR and First Aid classes to the public and local businesses, and to other governmental agencies.
- Improve and expand our Fire Prevention Program. Be more community-minded and strive to be positive role models for the citizens of Americus.
- To continue support of local civic and non-profit organizations, where appropriate.

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
20 FIRE						
100-20-1530-521201 LEGAL EXPENSE	0	0	0	0	0	0
100-20-3500-511000 REGULAR PAY	2,125,113	2,042,555	2,226,169	2,488,263	2,010,098	2,010,098
100-20-3500-511300 OVERTIME PAY	151,846	140,000	178,652	200,000	194,000	194,000
100-20-3500-511301 BUILT IN OVERTIME	137,556	194,000	134,795	200,000	194,000	194,000
100-20-3500-512100 GROUP MEDICAL INSURANC	370,163	370,199	368,366	370,199	407,460	407,460
100-20-3500-512101 OPT OUT INSURANCE PLAN	24,117	21,000	21,232	21,000	21,000	21,000
100-20-3500-512110 GROUP DENTAL INSURANCE	16,793	14,455	24,493	14,455	14,455	14,455
100-20-3500-512200 SOCIAL SECURITY PAYMENT	177,202	156,255	178,742	190,352	184,237	184,237
100-20-3500-512400 RETIREMENT SYSTEM	250,028	254,298	300,183	309,789	266,842	266,842
100-20-3500-512700 WORKERS' COMPENSATION	52,842	57,877	45,994	59,276	47,617	47,617
100-20-3500-522000 OTHER OUTSIDE SERVICES	38,130	24,838	25,525	30,600	30,600	30,600
100-20-3500-522201 OFFICE EQUIP-REP & MAINT	1,293	1,500	888	1,500	1,500	1,500
100-20-3500-522202 AUTO & TRUCK-REP & MAIN	76,213	82,000	90,879	100,000	100,000	100,000
100-20-3500-522203 MACH & EQUIP-REP & MAIN	5,076	8,000	2,361	9,000	7,000	7,000
100-20-3500-522206 COMPUTER-REPAIR & MAIN	0	0	0	0	0	0
100-20-3500-523200 TELEPHONE	24,754	22,000	23,270	26,580	26,580	26,580
100-20-3500-523600 DUES & SUBSCRIPTIONS	9,657	12,769	10,136	21,992	21,992	21,992
100-20-3500-523700 TRAINING & MEETINGS	15,147	23,000	18,348	32,000	25,000	25,000
100-20-3500-523900 UNIFORMS	24,473	25,000	21,894	32,000	32,000	32,000
100-20-3500-531100 OFFICE/COMPUTER SUPPLIE	5,670	6,000	5,982	7,000	5,000	5,000
100-20-3500-531101 JANITORIAL SUPPLIES	13,824	12,000	11,974	14,000	12,000	12,000
100-20-3500-531210 WATER, SEWAGE & GARBAC	10,007	10,000	9,000	15,000	12,000	12,000
100-20-3500-531220 NATURAL GAS	16,036	20,000	19,045	20,000	14,000	14,000
100-20-3500-531225 STORM WATER	2,305	2,270	2,270	2,270	2,270	2,270
100-20-3500-531230 ELECTRICITY	55,000	51,000	53,999	-	51,000	51,000

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
100-20-3500-531270 GASOLINE ALLOCATED	35,870	42,000	53,305	50,000	50,000	50,000
100-20-3500-531700 OTHER SUPPLIES	11,060	12,000	9,497	15,000	12,000	12,000
100-20-3500-531740 FLAG EXPENSE	1,624	4,000	3,518	5,000	5,000	5,000
100-20-3500-541300 BUILDINGS	82,993	2,000	0	4,000	4,000	4,000
100-20-3500-542100 MACHINERY & EQUIPMENT	140,284	170,654	149,059	234,000	161,000	161,000
100-20-3500-542101 OFFICE EQUIPMENT	1,790	2,000	1,872	3,000	2,000	2,000
100-20-3500-542200 TRUCKS & AUTOMOBILES	0	89,000	0	0	89,000	89,000
100-20-3500-551101 DATA CENTER EXPENSE	10,215	8,350	12,452	10,000	8,350	8,350
100-20-3500-581200 CAPITAL LEASE PAYMENT	105,059	141,951	135,934	86,536	86,536	86,536
100-20-3500-582200 INTEREST EXPENSE	21,955	0	0	0	0	0
100-20-3530-531107 FIRE PREVENTION SUPPLIES	3,948	5,000	3,441	7,000	7,000	7,000
100-20-3570-522210 STAT #3- REPAIR & MAINT	6,215	10,000	24,913	15,000	10,000	10,000
100-20-3570-522211 STAT #2 - REPAIR & MAINT	3,734	10,000	3,473	20,000	15,000	15,000
100-20-3570-531108 PUBLIC SAFETY BLDG REP &	18,929	20,000	20,305	25,000	20,000	20,000
20 FIRE	<u>4,046,920</u>	<u>4,067,971</u>	<u>4,191,968</u>	<u>4,690,812</u>	<u>4,150,537</u>	<u>4,150,537</u>
	<u>4,046,920</u>	<u>4,067,971</u>	<u>4,191,968</u>	<u>4,690,812</u>	<u>4,150,537</u>	<u>4,150,537</u>

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
20 FIRE	
100-20-1530-521201 LEGAL EXPENSE	0
Requested Amount: \$0	
100-20-3500-511000 REGULAR PAY	2,010,098
Personnel Requirements:	
	Current
Fire Chief	1
Battalion Chief	3
Admin Assistant III	1
Training & Prevention Capt.	1
Captain*	9
Engineer	12
Firefighter	21
Fire Marshal	1
	49

The requested amount also includes \$8,000 for education incentives, and \$2,227 for vacation buy backs.

The recommended includes a vacancy factor of 6 employees.

Recommended Amount: Includes a 5% increase in salaries.

100-20-3500-511300 OVERTIME PAY	194,000
Requested Amount: \$200,000	

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.

Recommend Amount: \$194,000

Reducing based upon labor management.

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-20-3500-511301 BUILT IN OVERTIME Requested Amount: \$200,000 Recommended: \$194,000 Reducing based upon labor management.	194,000
100-20-3500-512100 GROUP MEDICAL INSURA Requested Amount: \$370,199 The requested amount represents \$8,815 per employee for the year that is paid by the City. Recommended: \$407,460 The recommended amount represents \$9,702 per employee for the year that is paid by the City.	407,460
100-20-3500-512101 OPT OUT INSURANCE PLA This amount represents \$3,000 per employee for expected Opt Out participation.	21,000
100-20-3500-512110 GROUP DENTAL INSURAN This amount represents \$295 per employee.	14,455
100-20-3500-512200 SOCIAL SECURITY PAYMI This amount is 7.65% of the total salary of the department.	184,237
100-20-3500-512400 RETIREMENT SYSTEM The requested amount is \$309,789 this amount is 12.45% of the total salary of the department. Recommended: \$266,842 This amount is 11.08% of the total salary of the department. Per GMA, contribution rates have declined slightly.	266,842

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<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 2022 Rates.</p>	47,617
<p>100-20-3500-522000 OTHER OUTSIDE SERVICE</p> <p style="margin-left: 20px;">Requested amount: \$30,600</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;">\$ 3,100 Annual ladder testing (required annually)</p> <p style="margin-left: 20px;">\$ 1,500 Air sample testing & servicing</p> <p style="margin-left: 20px;">\$ 5,500 SCBA Flow Testing & Fit Testing*</p> <p style="margin-left: 20px;">\$ 3,000 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;">\$ 9,800 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>\$30,600</u></p> <p style="margin-left: 20px;">*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.</p>	30,600
<p>100-20-3500-522201 OFFICE EQUIP-REP & MAI</p> <p style="margin-left: 20px;">Requested Amount: \$1,500</p> <p style="margin-left: 20px;">This is for annual maintenance and any needed repairs on the copiers and other office equipment.</p>	1,500

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-20-3500-522202 AUTO & TRUCK-REP & MA Requested Amount: \$100,000</p> <p>The amount requested is based on the previous two years' average. 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 & MA Requested Amount: \$9,000</p> <p>The account is for maintenance of all small engines, SCBA and SCBA compressors, repairing of hose bed covers, radio equipment maintenance, etc.</p> <p>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>Recommended: \$7,000</p> <p>New equipment being purchased will reduce the maintenance cost.</p>	<p>7,000</p>
<p>100-20-3500-522206 COMPUTER-REPAIR & MA Requested Amount: \$0</p>	<p>0</p>

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

ACCOUNT NUMBER/DESCRIPTION

APPROVED
BUDGET

100-20-3500-523200 TELEPHONE

26,580

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. We hope to be able to transfer from Mediacom to Pineland, which should save money.

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-20-3500-523600 DUES & SUBSCRIPTIONS	21,992
Requested Amount: \$21,992	
\$ 165 NFPA (1 @ \$165)	
\$ 425 GAFC (1 @ \$100/5 @ \$65)	
\$1,225 GAFF (49 @ \$25)	
\$ 450 IAFC (\$225 each)	
\$ 500 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 ***	
\$21,992	

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
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-20-3500-523700 TRAINING & MEETINGS</p> <p style="margin-left: 20px;">Requested Amount: \$32,000</p> <p style="margin-left: 20px;">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. \$2,500. per student. This also covers payments to guest instructors. This line item also includes payments for conferences and conventions.</p> <p style="margin-left: 20px;">Recommended: \$25,000</p> <p style="margin-left: 20px;">Reduced due to vacancy factor</p>	<p>25,000</p>
<p>100-20-3500-523900 UNIFORMS</p> <p style="margin-left: 20px;">Requested Amount: \$32,000</p> <p style="margin-left: 20px;">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>	<p>32,000</p>

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-20-3500-531100 OFFICE/COMPUTER SUPPI</p> <p style="margin-left: 20px;">Requested Amount: \$7,000</p> <p style="margin-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="margin-left: 20px;">Recommended: \$5,000</p> <p style="margin-left: 20px;">Recommended is based off average of expenses</p>	<p>5,000</p>
<p>100-20-3500-531101 JANITORIAL SUPPLIES</p> <p style="margin-left: 20px;">Requested Amount: \$14,000</p> <p style="margin-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 due to Covid-19.</p> <p style="margin-left: 20px;">Recommended: \$12,000</p> <p style="margin-left: 20px;">Recommended is based off average of expenses</p>	<p>12,000</p>
<p>100-20-3500-531210 WATER, SEWAGE & GARB</p> <p style="margin-left: 20px;">Requested Amount: \$15,000</p> <p style="margin-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="margin-left: 20px;">Recommended: \$12,000</p> <p style="margin-left: 20px;">Recommended is based off average of expenses</p>	<p>12,000</p>

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<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 style="padding-left: 20px;">Recommended: \$14,000</p> <p style="padding-left: 20px;">Recommended is based off average of expenses</p>	<p>14,000</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>
<p>100-20-3500-531230 ELECTRICITY</p> <p style="padding-left: 20px;">Requested Amount: \$51,000</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>51,000</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>50,000</p>

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<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: \$12,000</p> <p style="padding-left: 20px;">Recommended is based off average of expenses</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>
<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>

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-20-3500-542100 MACHINERY & EQUIPMEN	161,000

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

APPROVED
BUDGET

ACCOUNT NUMBER/DESCRIPTION

Requested Amount: \$234,000

\$ 46,000	Protective Clothing ****
\$ 7,500	Nozzles, Gauges & Appliances *
\$ 20,000	Update Hazmat equipment**
\$ 6,500	Class A Uniforms
\$ 52,000	Replacements of Scott Airpack SCBA and Facepieces***
\$ 18,000	Fire Hoses***
\$ 15,000	Thermal Imagers
\$ 30,000	Roof Replacement Station 2
\$ 39,000	Door Replacement Station 2

\$ 234,500

* This is the amount needed for the CIP budget for 2023, to replace 20% of the Nozzles, Gauges & Appliances (It will take 5 years for all to be replaced, at 20% each year. By then, the oldest will need to be replaced.)

** This amount is required to be able to update expiring Hazmat equipment. This is an ongoing plan, which will require \$20,000.00 per year,

*** This is to replace equipment that is damaged or no longer NFPA compliant and has to be taken out of service.

**** NFPA requires that all PPE has to be less than 10 years old.

Recommended: \$161,000

\$ 46,000	Protective Clothing ****
\$ 7,500	Nozzles, Gauges & Appliances *
\$ 17,500	Update Hazmat equipment**
\$ 5,000	Class A Uniforms
\$ 52,000	Replacements of Scott Airpack SCBA and Facepieces***
\$ 18,000	Fire Hoses***
\$ 15,000	Thermal Imagers

\$161,000

*Door and Roof Replacement will look at SPLOST to fund these projects totaling \$69,000

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<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 style="padding-left: 20px;">Recommended: \$2,000</p> <p style="padding-left: 20px;">Recommended is based off average of expenses</p>	<p>2,000</p>
<p>100-20-3500-542200 TRUCKS & AUTOMOBILES</p> <p style="padding-left: 20px;">Recommended: 89,000</p> <p style="padding-left: 20px;">\$ 45,000 Fire Marshall Truck Lease/Purchase (Carry over from 2021)</p> <p style="padding-left: 20px;">\$ 44,000 Command Vehicle Lease/Purchase (Carry over from 2021)</p> <p style="padding-left: 20px;"><u> </u></p> <p style="padding-left: 20px;">\$ 89,000</p>	<p>89,000</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 style="padding-left: 20px;">Recommended: \$8,350</p> <p style="padding-left: 20px;">Recommended is based off average of expenses</p>	<p>8,350</p>

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>									
<p>100-20-3500-581200 CAPITAL LEASE PAYMEN'</p> <p style="margin-left: 20px;">Requested Amount: \$86,536</p> <p style="margin-left: 20px;">This includes the principal and interest payments for the following capital leases:</p> <table style="margin-left: 40px; width: 80%; border-collapse: collapse;"> <tr> <td style="width: 15%;">\$ 8,975</td> <td style="width: 55%;">2018 Ford F150</td> <td style="width: 30%;">last payment due 2023</td> </tr> <tr> <td>\$ 77,561</td> <td>2019 Pierce Pumper</td> <td>last payment due 2028</td> </tr> <tr> <td colspan="2" style="border-top: 1px solid black;">\$ 86,536</td> <td></td> </tr> </table>	\$ 8,975	2018 Ford F150	last payment due 2023	\$ 77,561	2019 Pierce Pumper	last payment due 2028	\$ 86,536			86,536
\$ 8,975	2018 Ford F150	last payment due 2023								
\$ 77,561	2019 Pierce Pumper	last payment due 2028								
\$ 86,536										
100-20-3500-582200 INTEREST EXPENSE	0									
<p>100-20-3530-531107 FIRE PREVENTION SUPPLI</p> <p style="margin-left: 20px;">Requested Amount: \$7,000</p> <p style="margin-left: 20px;">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 & MAIN]</p> <p style="margin-left: 20px;">Requested Amount: \$15,000</p> <p style="margin-left: 20px;">The requested amount includes general maintenance and repair or replacement of items essential for station life, for Station #3.</p> <p style="margin-left: 20px;">Recommended: \$10,000</p> <p style="margin-left: 20px;">Recommended is based off average of expenses</p>	10,000									

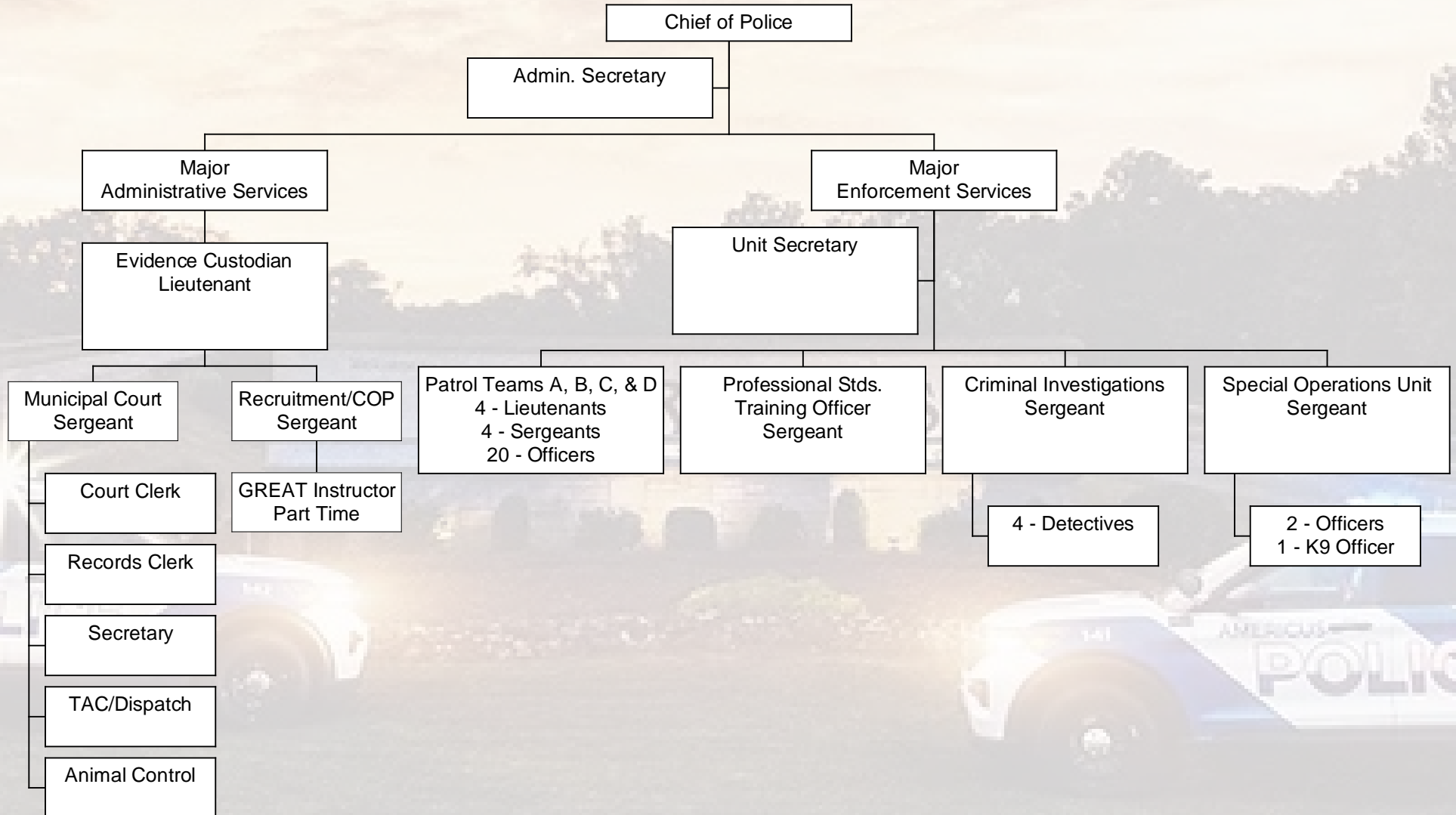
CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<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.</p> <p>This station was purchased in 1993 and has not had any major upgrades since then other than windows being replaced.</p> <p>Recommended: \$15,000</p> <p>Recommended is based off average of expenses</p>	<p>15,000</p>
<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> <p>Recommended: \$20,000</p> <p>Recommended is based off average of expenses</p>	<p>20,000</p>
<p>20 FIRE</p>	<p style="border-top: 1px solid black;">4,150,537</p> <p style="border-top: 1px solid black;">4,150,537</p> <p style="border-top: 1px solid black; border-bottom: 3px double black;">4,150,537</p>

Americus Police Department Organizational Chart

Budgeted Positions Proposed for 2023

Authorized Sworn Positions 44
 Authorized Civilian Positions 7
 Authorized Part Time 1



CITY OF AMERICUS
2023 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 – 2023

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
2023 OPERTING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
21 POLICE						
100-21-1530-521201 LEGAL EXPENSE	1,868	200	940	200	200	200
100-21-3200-511000 REGULAR PAY	1,750,893	1,869,346	1,964,858	2,129,201	1,909,893	1,909,893
100-21-3200-511200 TEMPORARY EMPLOYEE PA'	6,181	20,000	6,479	10,000	10,000	10,000
100-21-3200-511300 OVERTIME PAY	190,235	185,000	168,247	185,000	185,000	185,000
100-21-3200-512100 GROUP MEDICAL INSURANC	361,894	361,853	360,203	361,853	388,572	388,572
100-21-3200-512101 OPT OUT INSURANCE PLAN	11,539	15,000	14,193	15,000	15,000	15,000
100-21-3200-512110 GROUP DENTAL INSURANCE	13,718	14,750	17,366	14,750	14,750	14,750
100-21-3200-512200 SOCIAL SECURITY PAYMEN'	139,635	159,070	152,448	162,884	160,259	160,259
100-21-3200-512400 RETIREMENT SYSTEM	229,232	258,879	277,968	265,086	232,114	232,114
100-21-3200-512700 WORKERS' COMPENSATION	67,607	81,585	64,834	82,534	68,840	68,840
100-21-3200-522000 OTHER OUTSIDE SERVICES	16,412	17,000	24,446	24,942	24,942	24,942
100-21-3200-522201 OFFICE EQUIP-REP & MAINT	4,816	3,689	3,814	5,150	5,150	5,150
100-21-3200-522202 AUTO & TRUCK-REP & MAIN	69,538	70,000	85,357	70,000	65,000	65,000
100-21-3200-522203 MACH & EQUIP-REP & MAIN'	4,132	4,500	1,939	3,700	3,700	3,700
100-21-3200-522206 COMPUTER-REP & MAINT	1,800	2,000	0	2,000	2,000	2,000
100-21-3200-523100 INSURANCE EXPENSE	70,891	60,847	109,694	65,106	71,106	71,106
100-21-3200-523200 TELEPHONE	43,672	41,150	38,647	45,925	45,925	45,925
100-21-3200-523600 DUES & SUBSCRIPTIONS	2,501	2,000	2,345	2,875	2,875	2,875
100-21-3200-523602 BUY MONEY EXPENSE	20	500	0	500	500	500
100-21-3200-523700 TRAINING & MEETINGS	24,222	20,000	24,600	20,000	20,000	20,000
100-21-3200-523900 UNIFORMS	12,045	13,000	14,889	18,000	18,000	18,000
100-21-3200-531100 OFFICE/COMPUTER SUPPLIE	15,366	15,000	17,184	18,000	18,000	18,000
100-21-3200-531101 JANITORIAL SUPPLIES	4,573	4,000	4,284	4,000	4,000	4,000
100-21-3200-531104 AMMUNITION	7,222	5,000	6,915	5,000	5,000	5,000
100-21-3200-531270 GASOLINE ALLOCATED	92,770	80,000	116,910	92,000	92,000	92,000

CITY OF AMERICUS
2023 OPERTING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
100-21-3200-531700 OTHER SUPPLIES	9,782	8,000	6,653	8,000	8,000	8,000
100-21-3200-531705 CANINE COSTS	1,446	1,200	2,518	1,200	1,200	1,200
100-21-3200-542100 MACHINERY & EQUIPMENT	36,231	56,712	64,355	57,300	57,300	57,300
100-21-3200-542102 JAG GRANT EXPENSES	11,467	0	19,382	15,749	- 0	- 0
100-21-3200-542103 GA OFFICE OF HWY SAFETY	1,814	0	4,770	- 0	- 0	- 0
100-21-3200-542200 TRUCKS & AUTOMOBILES	0	0	0	- 0	- 0	- 0
100-21-3200-542900 OTHER CAPITAL EXPENDITU	0	0	0	- 0	- 0	- 0
100-21-3200-551101 DATA CENTER EXPENSE	30,592	34,860	35,380	34,860	34,860	34,860
100-21-3200-572014 PAYMENT TO POAB	0	0	0	- 0	- 0	- 0
100-21-3200-573001 COMMUNITY RELATIONS EX	2,836	1,000	1,299	2,500	2,500	2,500
100-21-3200-581200 CAPITAL LEASE PAYMENTS	2,295	166,538	165,495	123,232	123,232	123,232
100-21-3210-523203 TECHNOLOGY FEE	16,812	20,000	21,400	20,000	20,000	20,000
100-21-3226-523601 JAIL COST EXPENSE	7,380	8,000	11,115	8,000	8,000	8,000
100-21-3226-523602 INMATE MEDICAL COSTS	0	500	1,099	500	500	500
21 POLICE	<u>3,263,434</u>	<u>3,601,179</u>	<u>3,812,026</u>	<u>3,875,047</u>	<u>3,618,418</u>	<u>3,618,418</u>
	<u>3,263,434</u>	<u>3,601,179</u>	<u>3,812,026</u>	<u>3,875,047</u>	<u>3,618,418</u>	<u>3,618,418</u>

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

	<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
21 POLICE		
	100-21-1530-521201 LEGAL EXPENSE	200
	Requested Amount: \$200	
	<p>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.</p>	
	100-21-3200-511000 REGULAR PAY	1,909,893
	2023 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	23
	Dispatcher	1
	Records Clerk	1
	Total	50
	* Includes Vacancy Factor of 6 Employees	
	Recommended Amount: Includes a 5% increase in salaries.	
	100-21-3200-511200 TEMPORARY EMPLOYEE]	10,000
	Requested: \$10,000	
	<p>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 2022 expenditure.</p>	

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-21-3200-511300 OVERTIME PAY	185,000
Requested Amount: \$185,000	
Overtime for 2022 is projected at around \$184,000, based on overtime used during the first seven months of the year.	
100-21-3200-512100 GROUP MEDICAL INSURA	388,572
Requested Amount: \$361,853	
The requested amount represents \$8,815 per employee for the year that is paid by the City.	
Recommended: \$388,572	
The recommended amount represents \$9,702 per employee for the year that is paid by the City.	
100-21-3200-512101 OPT OUT INSURANCE PLA	15,000
This amount represents \$3,000 per employee for expected Opt Out participation.	
100-21-3200-512110 GROUP DENTAL INSURAN	14,750
This amount represents \$295 per employee.	
100-21-3200-512200 SOCIAL SECURITY PAYMI	160,259
This amount is 7.65% of the total salary of the department.	
100-21-3200-512400 RETIREMENT SYSTEM	232,114
The requested amount is \$265,086 this amount is 12.45% of the total salary of the department.	
Recommended: \$232,114	
This amount is 11.08% of the total salary of the department. Per GMA, contribution rates have declined slightly.	
100-21-3200-512700 WORKERS' COMPENSATIC	68,840
This amount represents a percentage of the total salaries for the department based on labor classes and 2022 Rates.	

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-21-3200-522000 OTHER OUTSIDE SERVICE	24,942
Requested Amount: \$24,942	
\$ 4,065 CALEA Year 4 Payment	
\$ 700 Interpreter Services	
\$ 1,000 Wrecker Service	
\$ 400 Dept of Agriculture - Animal Control License & Drug Scale Calibration	
\$ 540 Barfield Pest Control	
\$ 200 The Lily Pad (psych. testing for crime victims)	
\$ 900 Lexis Nexis (\$75/mo data search engine)	
\$ 510 Georgia Technical Authority (Monthly Payments for GCIC access)	
\$ 700 GBI (background checks for new employees and alcohol licenses)	
\$ 3,000 Synergistic Software, Livescan	
\$ 385 Pro Tech Security Systems Annual Fee for Evidence Room Alarm	
\$ 5,452 Power DMS Records Mgt. and Accreditation Software	
\$ 1,500 All Traffic Solutions (RADAR Traffic Sign Online Access Fee)	
\$ 1,600 Maintenance Contract for X-Ray Scanner in Lobby	
\$ 4,000 Miscellaneous services Fed Ex, UPS, Wayne's Electric, Parker A/C	
<u>\$24,942</u>	
100-21-3200-522201 OFFICE EQUIP-REP & MAINT	5,150
Requested Amount \$5,150	
\$ 4,000 Heavy Duty Shredder for Records	
\$ 500 Lease on Ricoh Copiers (Patrol & Records)	
\$ 650 Lease on copier in CID	
<u>\$ 5,150</u>	
100-21-3200-522202 AUTO & TRUCK-REP & MAINT	65,000
Requested Amount: \$70,000	
Recommended: \$65,000	
Recommended is based off average of expenses	

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-21-3200-522203 MACH & EQUIP-REP & MA</p> <p style="margin-left: 20px;">Requested Amount: \$3,700</p> <p style="margin-left: 20px;">\$1,500 RADAR Calibration and repair (Georgia 2 Way)</p> <p style="margin-left: 20px;">\$1,000 Repair of Emergency Equipment on Vehicles (West Chatham)</p> <p style="margin-left: 20px;">\$1,200 Maintenance and repair of office equipment (Other than Computers)</p> <p style="margin-left: 20px; border-top: 1px solid black;">\$3,700</p>	<p>3,700</p>
<p>100-21-3200-522206 COMPUTER-REP & MAINT</p> <p style="margin-left: 20px;">Requested Amount: \$2,000</p> <p style="margin-left: 20px;">All of the laptops and printers that failed this year, failed completely and had to be replaced rather than repaired. However continued funding is needed for equipment that can be effectively repaired and put back into service.</p>	<p>2,000</p>
<p>100-21-3200-523100 INSURANCE EXPENSE</p> <p style="margin-left: 20px;">Requested Amount: \$65,106</p> <p style="margin-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 5%.</p> <p style="margin-left: 20px;">Recommended: \$71,106</p> <p style="margin-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 7%.</p>	<p>71,106</p>

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-21-3200-523200 TELEPHONE</p> <p style="padding-left: 20px;">Requested Amount: \$45,925</p> <p style="padding-left: 20px;">\$26,316 \$2193.00/ month AT&T First Net (All APD Cell Phones and In Car Modems)</p> <p style="padding-left: 20px;">\$ 4,032 \$336.00/ month Fusion Cloud Services (Fiber Optic Service)</p> <p style="padding-left: 20px;">\$ 805 \$67.10/month Ring Central (FAX Lines)</p> <p style="padding-left: 20px;">\$ 3,048 \$254.00/month VOIP Telephone Service (Bandwidth.com)</p> <p style="padding-left: 20px;">\$ 8,844 \$737.00/month Mediacom (Internet Service)</p> <p style="padding-left: 20px; border-top: 1px solid black;">\$45,925</p>	<p>45,925</p>

The requested amount is based on average monthly charges and projected expenditures for 2023.

<p>100-21-3200-523600 DUES & SUBSCRIPTIONS</p> <p style="padding-left: 20px;">Requested \$2,875</p> <p style="padding-left: 20px;">This reflects the base level of dues and subscriptions for department personnel. Some dues are mandated by GACP and for the Georgia Intelligence Network.</p> <p style="padding-left: 20px;">Requested</p> <p style="padding-left: 20px;">\$ 50 GA Police Accreditation Coalition</p> <p style="padding-left: 20px;">\$ 375 GA Assoc of Chiefs of Police (State Certification Fee)</p> <p style="padding-left: 20px;">\$ 360 International Assoc of Chiefs</p> <p style="padding-left: 20px;">\$ 150 Georgia Assoc of Animal Care and Control</p> <p style="padding-left: 20px;">\$ 450 National Safety Council</p> <p style="padding-left: 20px;">\$ 100 Thompson Publishing</p> <p style="padding-left: 20px;">\$ 300 ROCIC Annual Dues</p> <p style="padding-left: 20px;">\$1,090 GSIN, Civic Org. Dues and GACP Dues for Command Personnel</p> <p style="padding-left: 20px; border-top: 1px solid black;">\$2,875</p>	<p>2,875</p>
--	--------------

<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>
--	------------

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-21-3200-523700 TRAINING & MEETINGS</p> <p style="padding-left: 20px;">Requested Amount: \$20,000</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 2023 are based on projected expenditures for the remainder of 2022.</p>	<p>20,000</p>
<p>100-21-3200-523900 UNIFORMS</p> <p style="padding-left: 20px;">Requested Amount: \$18,000</p> <p style="padding-left: 20px;">\$ 3,000 New officers</p> <p style="padding-left: 20px;">\$ 9,000 Replacement uniforms</p> <p style="padding-left: 20px;">\$ 300 Animal control</p> <p style="padding-left: 20px;">\$ 5,700 Uniform accessories (holsters, handcuffs, etc.)</p> <p style="padding-left: 20px;"><u>\$18,000</u></p> <p style="padding-left: 20px;">Uniform Expenditures for 2022 are over budget as of August. Projected expenditures through the end of 2022 put costs at \$18,964. Much of this over run is due to aging duty gear, all of which was replaced in 2017 and is now becoming unusable due to wear.</p>	<p>18,000</p>
<p>100-21-3200-531100 OFFICE/COMPUTER SUPPI</p> <p style="padding-left: 20px;">Requested Amount: \$18,000</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. 2022 expenditures are projected at \$18,837.</p>	<p>18,000</p>
<p>100-21-3200-531101 JANITORIAL SUPPLIES</p> <p style="padding-left: 20px;">Requested Amount: \$4,000</p> <p style="padding-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. 2022 expense is projected at \$3439.00</p>	<p>4,000</p>

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-21-3200-531104 AMMUNITION</p> <p style="margin-left: 20px;">Requested Amount: \$5,000</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. This line item was cut in 2020, but in assessing our ability to respond to violent unrest scenarios, we found that much of our stored emergency equipment is 10 plus years out of date and needs to be replaced.</p> <p style="margin-left: 20px;">We went slightly over budget in 2021 by about \$480 due to an order placed in 2020 that was not invoiced and paid until 2021. Final ammo order for 2022 should put us right at the budgeted amount.</p>	<p>5,000</p>
<p>100-21-3200-531270 GASOLINE ALLOCATED</p> <p style="margin-left: 20px;">Requested Amount: \$92,000</p> <p style="margin-left: 20px;">Gasoline prices through much of 2022 were extremely high. End of year expenditure is projected at \$95,051.00. Requested amount is based on current decrease in price.</p>	<p>92,000</p>
<p>100-21-3200-531700 OTHER SUPPLIES</p> <p style="margin-left: 20px;">Requested Amount: \$8,000</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 2022 expense of \$6374.00.</p>	<p>8,000</p>

CITY OF AMERICUS
2023 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 \$1,200</p> <p style="padding-left: 40px;">\$ 300 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: 40px;">\$ 600 K-9 Equipment</p> <p style="padding-left: 20px;"><u> </u></p> <p style="padding-left: 20px;">\$ 1,200</p>	1,200
<p>100-21-3200-542100 MACHINERY & EQUIPME</p> <p style="padding-left: 20px;">Requested Amount: \$57,300</p> <p style="padding-left: 40px;">Year 2 Payment on Axon Core Bundle Plan - Includes Body 3 model body cameras, unlimited data and video storage, Taser 7 CEW Weapons with duty cartridges and annual training cartridge allowance, Software Licensing, Charging Docks and all required hardware.</p>	57,300
<p>100-21-3200-542102 JAG GRANT EXPENSES</p> <p style="padding-left: 20px;">Requested Amount \$15,749.00</p> <p style="padding-left: 40px;">This line item will be reimbursed by 2022 JAG funding which is earmarked for the purchase of Emergency Response Equipment.</p> <p style="padding-left: 40px;">Recommended: \$0</p> <p style="padding-left: 40px;">Offsetting revenue</p>	0
<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. Expenditures are reimbursed fully by the grant.</p>	0
<p>100-21-3200-542200 TRUCKS & AUTOMOBILES</p> <p style="padding-left: 20px;">Truck and Automobile purchases for 2023 will be paid from the 2020 SPLOST Allocation.</p>	0
<p>100-21-3200-542900 OTHER CAPITAL EXPENDI</p>	0

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-21-3200-551101 DATA CENTER EXPENSE</p> <p style="padding-left: 20px;">Requested \$34,860</p> <p style="padding-left: 20px;">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: 20px;">\$ 28,320 Neos Annual Service Contract</p> <p style="padding-left: 20px;">\$ 2,856 Coopercraft (Building Security, Surveillance & Interview Cameras)</p> <p style="padding-left: 20px;">\$ 3,684 \$307 per month SJE 35 (Computer Allocation)</p> <hr style="width: 20%; margin-left: 0;"/> <p style="padding-left: 20px;">\$ 34,860</p>	<p>34,860</p>
<p>100-21-3200-572014 PAYMENT TO POAB</p> <p style="padding-left: 20px;">Requested Amount: \$0</p>	<p>0</p>
<p>100-21-3200-573001 COMMUNITY RELATIONS</p> <p style="padding-left: 20px;">Requested Amount: \$2,500</p> <p style="padding-left: 20px;">Neighborhood Watch Programs, the Great Program, Summer Camp, back to school programs, crime prevention and other similar programs based on community and police involvement. We were allotted \$1000 in 2022 and are currently \$758 over budget. If not for a \$1000 grant from Georgia Power that funded the GREAT program, we would be \$1,758 over budget.</p>	<p>2,500</p>
<p>100-21-3200-581200 CAPITAL LEASE PAYMEN'</p> <p style="padding-left: 20px;">Requested Amount: \$123,232</p> <p style="padding-left: 20px;">\$ 42,114 2019 Police Cars 6 Ford Interceptors last payment due 2023</p> <p style="padding-left: 20px;">\$ 81,118 2020 Police Cars 6 Ford Interceptors last payment due 2023</p> <hr style="width: 20%; margin-left: 0;"/> <p style="padding-left: 20px;">\$123,232</p>	<p>123,232</p>
<p>100-21-3210-523203 TECHNOLOGY FEE</p> <p style="padding-left: 20px;">Requested Amount: \$20,000</p> <p style="padding-left: 20px;">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. Projected total for 2022 is \$19,398.40</p>	<p>20,000</p>

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-21-3226-523601 JAIL COST EXPENSE Requested Amount: \$8,000 Projected cost for 2022 is \$5670.00	8,000
100-21-3226-523602 INMATE MEDICAL COSTS Requested Amount \$500.00 This cost center is needed in the event that a person arrested and jailed on city charges requires medical attention.	500
21 POLICE	3,618,418



Organizational Chart

Roger P. Willis

Chief Building Official Department Head

Aimee Argo

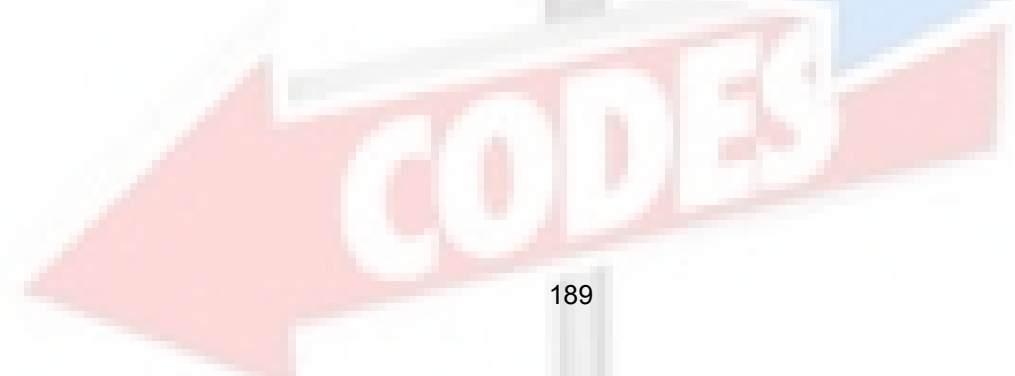
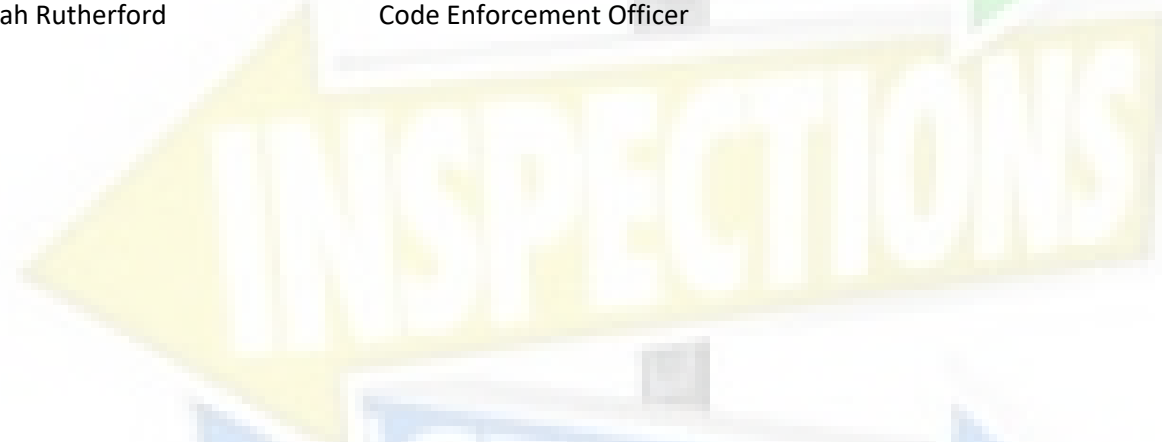
Chief Building Inspector

Deborah Goodin

Program Coordinator

Farrah Rutherford

Code Enforcement Officer



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 – 2023

- 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
2023 OPERTING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
22 BUILDING RISK & CODE ENFO						
100-22-1530-521201 LEGAL EXPENSE	3,131	8,000	3,300	8,000	8,000	8,000
100-22-1565-531108 MUNICIPAL BLDG REP & MA	32,111	39,140	59,182	346,140	46,140	46,140
100-22-7200-511000 REGULAR PAY	188,211	195,137	202,523	207,391	222,005	222,005
100-22-7200-511300 OVERTIME PAY	2,903	2,500	2,351	2,500	2,500	2,500
100-22-7200-512100 GROUP MEDICAL INSURANC	35,395	35,259	35,167	35,259	48,510	48,510
100-22-7200-512101 OPT OUT INSURANCE PLAN	0	0	0	- 0	- 0	- 0
100-22-7200-512110 GROUP DENTAL INSURANCE	1,260	1,180	2,490	1,180	1,328	1,328
100-22-7200-512200 SOCIAL SECURITY PAYMEN	13,495	15,119	14,339	15,865	17,175	17,175
100-22-7200-512400 RETIREMENT SYSTEM	12,983	24,606	15,600	25,820	24,875	24,875
100-22-7200-512700 WORKERS COMPENSATION	2,399	2,484	1,974	2,606	2,791	2,791
100-22-7200-522000 OTHER OUTSIDE SERVICES	4,531	4,525	4,279	54,452	39,452	39,452
100-22-7200-522130 LOT CLEANING EXPENSE	7,370	40,000	50,318	60,000	60,000	60,000
100-22-7200-522202 AUTO & TRUCK REP & MAIN	1,619	2,000	2,765	2,500	2,500	2,500
100-22-7200-522206 COMPUTER-REP & MAINT	22,627	15,000	0	15,000	15,000	15,000
100-22-7200-523200 TELEPHONE	4,577	7,000	4,794	8,225	8,225	8,225
100-22-7200-523301 ADVERTISING EXPENSE	676	1,500	349	7,000	3,400	3,400
100-22-7200-523600 DUES & SUBSCRIPTIONS	265	1,075	798	1,075	1,075	1,075
100-22-7200-523700 TRAINING & MEETINGS	5,155	9,300	2,083	12,700	12,700	12,700
100-22-7200-523900 UNIFORMS	693	800	542	1,000	1,000	1,000
100-22-7200-531100 OFFICE /COMPUTER SUPPLIE	3,326	4,000	3,133	4,000	4,000	4,000
100-22-7200-531101 JANITORIAL SUPPLIES	2,396	3,000	1,453	4,000	4,000	4,000
100-22-7200-531210 WATER, SEWER, & GARBAGI	1,183	2,000	1,352	3,500	3,500	3,500
100-22-7200-531225 STORM WATER	1,630	1,500	1,176	1,500	1,500	1,500
100-22-7200-531230 ELECTRICITY	5,399	4,000	4,148	4,500	4,500	4,500
100-22-7200-531270 GASOLINE ALLOCATED	2,515	6,000	275	5,000	5,000	5,000

CITY OF AMERICUS
2023 OPERTING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
100-22-7200-531700 OTHER SUPPLIES	708	5,000	1,100	7,500	7,500	7,500
100-22-7200-541300 MUNICIPAL BUILDING	0	0	0	- 0	- 0	- 0
100-22-7200-542100 MACHINERY & EQUIPMENT	0	0	0	- 0	- 0	- 0
100-22-7200-542200 TRUCKS & AUTOMOBILES	0	105,000	129,805	26,000	26,000	26,000
100-22-7200-551101 DATA CENTER EXPENSE	6,316	2,450	7,379	2,450	2,450	2,450
100-22-7200-581200 CAPITAL LEASE PAYMENTS	0	0	0	- 0	31,500	31,500
22 BUILDING RISK & CODE ENFO	<u>362,875</u>	<u>537,575</u>	<u>552,676</u>	<u>865,163</u>	<u>606,626</u>	<u>606,626</u>
	<u>362,875</u>	<u>537,575</u>	<u>552,676</u>	<u>865,163</u>	<u>606,626</u>	<u>606,626</u>

CITY OF AMERICUS
2023 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.	

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-22-1565-531108 MUNICIPAL BLDG REP & M	46,140
Requested Amount: \$ 346,140	
\$ 1,440 Albany Elevator	
\$ 7,700 Safe Aire HVAC PM contract	
\$ 18,000 General repair & maintenance	
\$ 19,000 Repair Front Doors and replace Hardware.	
\$300,000 Replace all Three (3) Floors HVAC Units.	
<u>\$346,140</u>	

The amount of the Municipal Building Repair and Maintenance includes front doors repair and hardware replacement. The General Repair is more due to rising costs of goods and services.

Due to Aging Equipment and breakdowns the HVAC Units need to be replaced.

SPLOST can cover other expenditures where appropriate.

Recommended: \$46,140

\$ 1,440 Albany Elevator	
\$ 7,700 Safe Aire HVAC PM contract	
\$ 18,000 General repair & maintenance	
\$ 19,000 Repair Front Doors and replace Hardware.	
<u>\$46,140</u>	

Removed \$300,000 to replace HVAC units - SPLOST Funds as a possible funding source

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>				<u>APPROVED BUDGET</u>
100-22-7200-511000 REGULAR PAY				222,005
Personnel Requirements:				
	Current	Requested	Recommended	
Chief Building Official	1	1	1	
Chief Building Inspector	1	1	1	
Code Enforcement Officer	1	2	2	
Program Coordinator	1	1	1	
	4	5	5	
<p>Recommended Amount: Includes a 5% increase in salaries.</p> <p>Includes the addition one code enforcement officer.</p>				
100-22-7200-511300 OVERTIME PAY				2,500
Requested Amount: \$2,500				
<p>The requested amount is for each hourly employee. This will provide better customer service by reducing the amount of comp time hours earned.</p>				
100-22-7200-512100 GROUP MEDICAL INSURA				48,510
Requested Amount:\$35,259				
<p>The requested amount represents \$8,815 per employee for the year that is paid by the City.</p> <p>Recommended:\$48,510</p> <p>The recommended amount represents \$9,702 per employee for the year that is paid by the City.</p>				
100-22-7200-512101 OPT OUT INSURANCE PLA				0
100-22-7200-512110 GROUP DENTAL INSURAN				1,328
This amount represents \$295 per employee.				
100-22-7200-512200 SOCIAL SECURITY PAYMI				17,175
This amount is 7.65% of the total salary of the department.				

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-22-7200-512400 RETIREMENT SYSTEM	24,875
The requested amount is \$25,820 this amount is 12.45% of the total salary of the department.	
Recommended: \$24,875	
This amount is 11.08% of the total salary of the department. Per GMA, contribution rates have declined slightly.	
Increased due to one additional employee.	
100-22-7200-512700 WORKERS COMPENSATIO	2,791
This amount represents a percentage of the total salaries for the department based on labor classes and 2022 Rates.	

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-22-7200-522000 OTHER OUTSIDE SERVICE	39,452
Requested Amount: \$54,452	
\$ 600 Service fire extinguishers	
\$ 540 Pest Control	
\$ 360 Silent Alarm	
\$ 600 Code Enforcement ROBO Call/Litter Training & Prevention	
\$ 750 State license permit information uploads	
\$ 1,177 Copier Maintenance Agreement	
\$ 425 ARROW Exterminators Termite Control	
\$ 50,000 Zoning Ordinance Update	
\$ 54,452	
The \$50,000 is for hiring a Consulting Company that specializes in Zoning Ordinances in order to bring our Ordinance up to date.	
Recommended: \$39,452	
\$ 600 Service fire extinguishers	
\$ 540 Pest Control	
\$ 360 Silent Alarm	
\$ 600 Code Enforcement ROBO Call/Litter Training & Prevention	
\$ 750 State license permit information uploads	
\$ 1,177 Copier Maintenance Agreement	
\$ 425 ARROW Exterminators Termite Control	
\$ 35,000 Zoning Ordinance Update	
\$ 39,452	
100-22-7200-522130 LOT CLEANING EXPENSE	60,000
Requested Amount \$60,000	

This amount is for demolition of dilapidated structures and lot cleaning,

The increase is to keep up with rising costs for these services.

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-22-7200-522202 AUTO & TRUCK REP & MA Requested Amount: \$2,500</p> <p>We anticipate only routine PM's on the department's vehicles in 2023.</p> <p>New vehicles were purchased in 2022 and should only have routine maintenance.</p>	2,500
<p>100-22-7200-522206 COMPUTER-REP & MAINT Requested Amount: \$15,000</p> <p>The three-year contract was renewed in August of 2020 and will need to be renewed in 2023. This is our yearly fee for the software for permitting and inspections.</p>	15,000
<p>100-22-7200-523200 TELEPHONE Requested Amount: \$8,225</p> <p>The requested amount includes telephone and internet as follows:</p> <p>\$2,800 Enterprise Billing (Mediacom) \$ 875 Bandwidth (telephone - 4 lines) \$4,190 Mobile Devices \$ 360 Yellow Pages</p> <p><u>\$8,225</u> Average for the year.</p> <p>The increase is due to the addition of another Code Enforcement Officer.</p>	8,225

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

ACCOUNT NUMBER/DESCRIPTION

APPROVED
BUDGET

100-22-7200-523301 ADVERTISING EXPENSE

3,400

Requested Amount: \$7,000

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.

The increase is for decals for every Trash Container with ordinance information pertaining to Solid Waste as well as pamphlets for citizens (Guide to City Codes).

Recommended: \$3,400

Recommended is based off average of expenses

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-22-7200-523600 DUES & SUBSCRIPTIONS	1,075
Requested Amount: \$1,075	
<p>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.</p>	
\$ 50 Georgia Association of Code Enforcement (1)	
\$ 250 International Code Congress (5)	
\$ 175 BOAG (5)	
\$ 175 GSIA (5)	
\$ 175 SWGIA (5)	
\$ 50 subscriptions	
\$ 230 Keep America Beautiful	
<hr/>	
\$ 1,075	

The increase is due to adding another Code Enforcement Officer.

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-22-7200-523700 TRAINING & MEETINGS</p> <p style="padding-left: 20px;">Requested Amount: \$12,700</p> <p style="padding-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="padding-left: 20px;">Requested</p> <p style="padding-left: 20px;">\$ 4,400 BOAG</p> <p style="padding-left: 20px;">\$ 1,800 ICC Code Hearings</p> <p style="padding-left: 20px;">\$ 2,400 GACE</p> <p style="padding-left: 20px;">\$ 1,200 GSIA</p> <p style="padding-left: 20px;">\$ 1,200 GACE Fall</p> <p style="padding-left: 20px;">\$ 2,400 GACE Spring</p> <p style="padding-left: 20px;">\$ 500 SWGIA</p> <hr style="width: 10%; margin-left: 0;"/> <p style="padding-left: 20px;">\$12,700</p> <p style="padding-left: 20px;">The increase is for training for a new Code Enforcement Officer.</p>	12,700
<p>100-22-7200-523900 UNIFORMS</p> <p style="padding-left: 20px;">Requested Amount: \$1,000</p> <p style="padding-left: 20px;">This increase is for a new Code Enforcement Officer.</p>	1,000
<p>100-22-7200-531100 OFFICE /COMPUTER SUPPL</p> <p style="padding-left: 20px;">Requested Amount \$4,000</p> <p style="padding-left: 20px;">This is for printer cartridges, paper, and other supplies.</p>	4,000

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

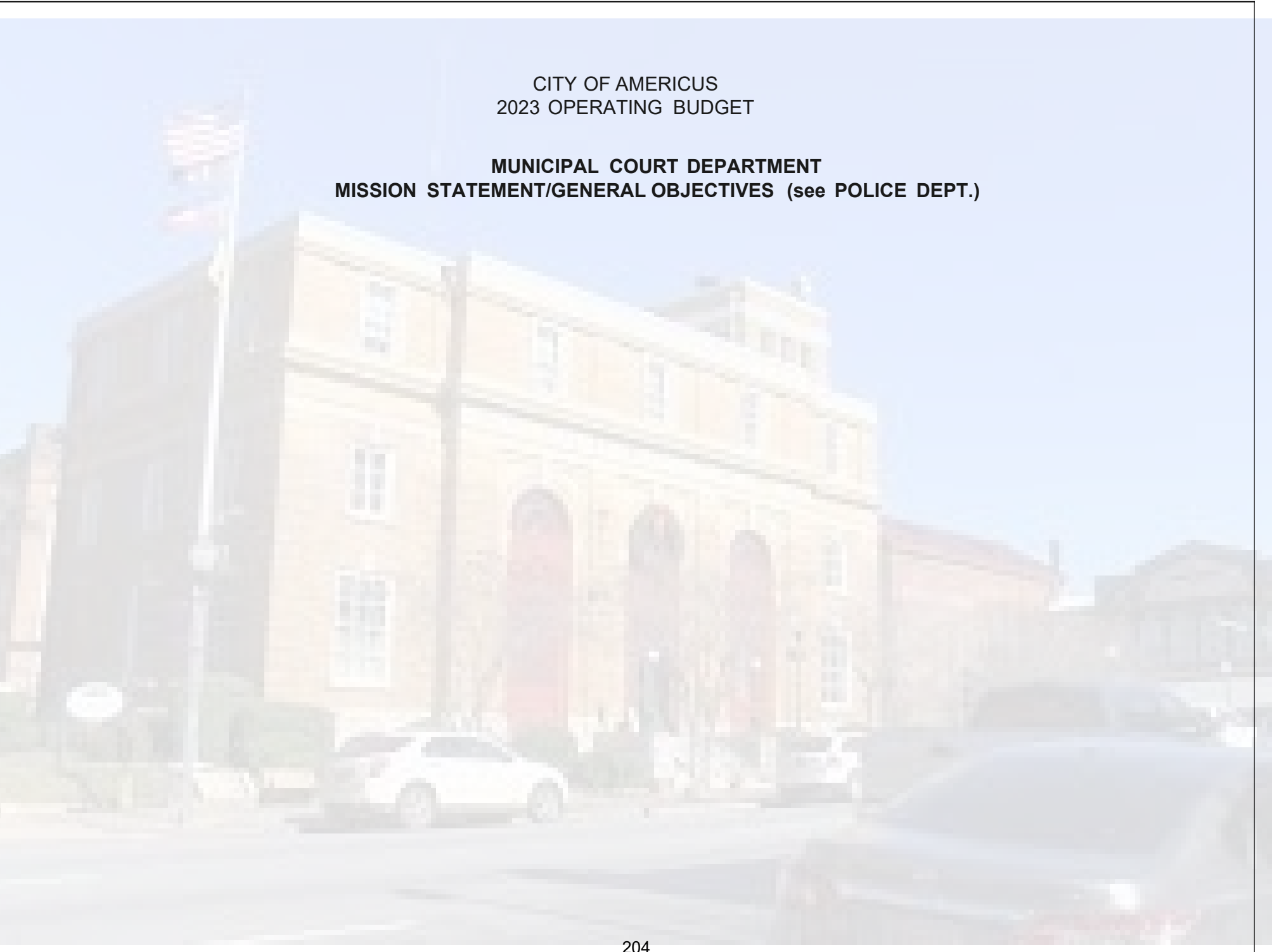
<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-22-7200-531101 JANITORIAL SUPPLIES	4,000
Requested Amount: \$4,000	
The requested amount includes the purchase of cleaning supplies, bathroom supplies, and cleaning equipment for all three floors of the Municipal Building.	
The increase is due to rising costs.	
100-22-7200-531210 WATER, SEWER, & GARBA	3,500
Requested Amount \$3500	
The requested amount includes the purchase of cleaning supplies, bathroom supplies, and cleaning equipment for all three floors of the Municipal Building.	
The increase is due to rising costs of goods.	
100-22-7200-531225 STORM WATER	1,500
Requested Amount: \$1,500	
100-22-7200-531230 ELECTRICITY	4,500
Requested Amount \$4,500	
The increase is due to rising costs of goods and services.	
100-22-7200-531270 GASOLINE ALLOCATED	5,000
Requested Amount: \$5,000	
This is the amount required to operate the department's vehicles.	

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-22-7200-531700 OTHER SUPPLIES	606,626
Requested Amount: \$7,500	
\$2,500 Keep America Beautiful / Recycling	
\$2,500 Radios, video, and other types of supplies	
\$1,000 Printers for vehicles.	
\$2,500 Used Tires Removal	
<u>\$7,500</u>	
The increase 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.	
100-22-7200-541300 MUNICIPAL BUILDING	0
Requested Amount: \$0	
100-22-7200-542100 MACHINERY & EQUIPME	0
Requested Amount: \$0	
100-22-7200-542200 TRUCKS & AUTOMOBILES	26,000
Requested amount: \$26,000	
This amount would be for the purchase of a new Ford Ranger for the added Code Enforcement Officer.	
100-22-7200-551101 DATA CENTER EXPENSE	2,450
This is the amount allocated to this department for internet, other computer connections, repair, & upgrade of computer equipment.	
100-22-7200-581200 CAPITAL LEASE PAYMEN	31,500
Recommended: \$31,500	
2022 Ford Ranger \$8,975 last payment 2025	
2022 Ford Ranger \$8,975 last payment 2025	
2022 Ford F150 \$10,482 last payment 2025	
Includes interest payments for 2023	
22 BUILDING RISK & CODE ENFO	606,626
	606,626

CITY OF AMERICUS
2023 OPERATING BUDGET

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



CITY OF AMERICUS
2023 OPERTING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>AMENDED BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
23 MUNICIPAL COURT						
100-23-1530-521201 LEGAL EXPENSE	0	0	0	- 0	- 0	- 0
100-23-2650-511000 REGULAR PAY	55,779	57,707	56,654	61,587	59,622	59,622
100-23-2650-511300 OVERTIME PAY	578	200	780	1,000	1,000	1,000
100-23-2650-512100 GROUP MEDICAL INSURANC	8,809	8,815	8,778	8,815	9,702	9,702
100-23-2650-512101 OPT OUT INSURANCE PLAN	0	0	0	- 0	- 0	- 0
100-23-2650-512110 GROUP DENTAL INSURANCE	776	295	1,087	295	295	295
100-23-2650-512200 SOCIAL SECURITY PAYMENT	3,680	4,430	3,995	4,650	4,638	4,638
100-23-2650-512400 RETIREMENT SYSTEM	6,018	4,637	7,224	4,996	4,428	4,428
100-23-2650-512700 WORKERS' COMPENSATION	353	147	122	155	151	151
100-23-2650-522000 OTHER OUTSIDE SERVICES	134	200	192	- 0	- 0	- 0
100-23-2650-523600 DUES & SUBSCRIPTIONS	0	200	0	- 0	- 0	- 0
100-23-2650-523700 TRAINING & MEETINGS	0	500	0	500	500	500
100-23-2650-531102 MUNICIPAL COURT OPERAT	10,218	15,000	22,282	19,000	19,000	19,000
100-23-2650-531702 MISC EXPENSE	0	0	0	- 0	- 0	- 0
100-23-2650-572014 PAYMENT TO POAB	15,718	15,000	19,413	16,000	16,000	16,000
23 MUNICIPAL COURT	<u>102,063</u>	<u>107,131</u>	<u>120,527</u>	<u>116,998</u>	<u>115,336</u>	<u>115,336</u>
	<u>102,063</u>	<u>107,131</u>	<u>120,527</u>	<u>116,998</u>	<u>115,336</u>	<u>115,336</u>

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
23 MUNICIPAL COURT	
100-23-1530-521201 LEGAL EXPENSE	0
100-23-2650-511000 REGULAR PAY	59,622
Personnel Requirements	
Current	
Municipal Judge (part-time) 1	
Municipal Court Clerk 1	
<u>2</u>	
Recommended 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	9,702
Requested Amount: \$8,815	
The requested amount represents \$8,815 per employee for the year that is paid by the City.	
Recommended: \$9,702	
The recommended amount represents \$9,702 per employee for the year that is paid by the City.	
100-23-2650-512101 OPT OUT INSURANCE PL/	0
100-23-2650-512110 GROUP DENTAL INSURAN	295
This amount represents \$295 per employee.	
100-23-2650-512200 SOCIAL SECURITY PAYMI	4,638
This is 7.65% of the total salaries of the department.	

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-23-2650-512400 RETIREMENT SYSTEM	4,428
The requested amount is \$4,996 this amount is 12.45% of the total salary of the department.	
Recommended: \$4,535	
This amount is 11.08% of the total salary of the department. Per GMA, contribution rates have declined slightly.	
100-23-2650-512700 WORKERS' COMPENSATIC	151
This amount represents a percentage of the total salaries for the department based on labor classes and 2022 Rates.	
100-23-2650-522000 OTHER OUTSIDE SERVICE	0
Requested Amount \$0	
100-23-2650-523600 DUES & SUBSCRIPTIONS	0
Requested Amount \$0	
100-23-2650-523700 TRAINING & MEETINGS	500
Requested Amount \$500	
100-23-2650-531102 MUNICIPAL COURT OPER.	19,000
Requested Amount \$19,000	
This cost center covers payment for the Court Solicitor, Public Defenders, Translation Services and Miscellaneous Expenses.	
100-23-2650-531702 MISC EXPENSE	0
100-23-2650-572014 PAYMENT TO POAB	16,000
Requested Amount \$16,000	
This cost center covers mandatory fines collected and paid to POAB.	
23 MUNICIPAL COURT	115,336
	115,336

FACILITIES MANAGER

MISSION STATEMENT/GENERAL OBJECTIVES (see Building Risks/Code Enforcement)



CITY OF AMERICUS
2023 OPERTING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
25 FACILITIES MANAGER						
100-25-1530-521201 LEGAL EXPENSES	0	0	0	- 0	- 0	- 0
100-25-1565-531108 MUNICIPAL BLDG-REP & MA	0	0	0	- 0	- 0	- 0
100-25-7400-511000 REGULAR PAY	0	48,275	0	48,275	45,976	45,976
100-25-7400-511300 OVERTIME PAY	0	0	0	- 0	- 0	- 0
100-25-7400-512100 GROUP MEDICAL INSURANC	0	8,815	0	8,815	9,702	9,702
100-25-7400-512101 OPT OUT INSURANCE PLAN	0	0	0	- 0	- 0	- 0
100-25-7400-512110 GROUP DENTAL INSURANCE	0	295	0	295	295	295
100-25-7400-512200 SOCIAL SECURITY PAYMENT	0	3,693	0	3,693	3,517	3,517
100-25-7400-512400 RETIREMENT SYSTEM	0	6,010	0	6,010	5,094	5,094
100-25-7400-512700 WORKERS COMPENSATION	0	122	0	122	117	117
100-25-7400-522000 OTHER OUTSIDE SERVICES	0	0	0	- 0	- 0	- 0
100-25-7400-522202 AUTO & TRUCK REP & MAIN	0	0	199	- 0	- 0	- 0
100-25-7400-522206 COMPUTER REPAIR & MAIN	0	0	0	- 0	- 0	- 0
100-25-7400-523200 TELEPHONE	0	0	0	- 0	- 0	- 0
100-25-7400-523301 ADVERTISING EXPENSE	0	0	0	- 0	- 0	- 0
100-25-7400-523600 DUES & SUBSCRIPTIONS	0	0	0	- 0	- 0	- 0
100-25-7400-523700 TRAINING & MEETINGS	0	0	0	- 0	- 0	- 0
100-25-7400-523900 UNIFORMS	0	0	0	- 0	- 0	- 0
100-25-7400-531100 OFFICE /COMPUTER SUPPLIE	241	0	227	- 0	- 0	- 0
100-25-7400-531101 JANITORIAL SUPPLIES	0	0	0	- 0	- 0	- 0
100-25-7400-531210 WATER,SEWER,&GARBAGE	0	0	0	- 0	- 0	- 0
100-25-7400-531225 STORM WATER	0	0	0	- 0	- 0	- 0
100-25-7400-531230 ELECTRICITY	0	0	0	- 0	- 0	- 0
100-25-7400-531270 GASOLINE ALLOCATED	0	0	0	- 0	- 0	- 0
100-25-7400-531700 OTHER SUPPLIES	0	0	0	- 0	- 0	- 0

CITY OF AMERICUS
2023 OPERTING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL</u> <u>2021</u>	<u>BUDGET</u> <u>2022</u>	<u>ACTUAL</u> <u>12/31/2022</u>	<u>REQUESTED</u> <u>2023</u>	<u>RECOMM</u> <u>2023</u>	<u>APPROVED</u> <u>2023</u>
100-25-7400-541300 BUILDINGS	0	0	0	- 0	- 0	- 0
100-25-7400-542200 TRUCKS & AUTOMOBILES	0	0	0	- 0	- 0	- 0
100-25-7400-551101 DATA CENTER EXPENSE	0	0	0	- 0	- 0	- 0
100-25-7400-581200 CAPITAL LEASE PAYMENT	0	0	0	- 0	- 0	- 0
25 FACILITIES MANAGER	<u>241</u>	<u>67,210</u>	<u>425</u>	<u>67,210</u>	<u>64,701</u>	<u>64,701</u>
	<u>241</u>	<u>67,210</u>	<u>425</u>	<u>67,210</u>	<u>64,701</u>	<u>64,701</u>

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
25 FACILITIES MANAGER	
100-25-1530-521201 LEGAL EXPENSES	0
100-25-1565-531108 MUNICIPAL BLDG-REP & I	0
100-25-7400-511000 REGULAR PAY	45,976
Personnel Requirements:	
City Facilities & Parks Maintenance Manager	Current 1
Does not include 5% increase due to position being vacant in 2022	
100-25-7400-511300 OVERTIME PAY	0
100-25-7400-512100 GROUP MEDICAL INSURA	9,702
Requested Amount: \$8,815	
The requested amount represents \$8,815 per employee for the year that is paid by the City.	
Recommended: \$9,702	
The recommended amount represents \$9,702 per employee for the year that is paid by the City.	
100-25-7400-512101 OPT OUT INSURANCE PLA	0
100-25-7400-512110 GROUP DENTAL INSURAN	295
This amount represents \$295 per employee.	
100-25-7400-512200 SOCIAL SECURITY PAYMI	3,517
This is 7.65% of the total salaries of the department.	

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-25-7400-512400 RETIREMENT SYSTEM	5,094
The requested amount is \$6,010 this amount is 12.45% of the total salary of the department.	
Recommended: \$5,094	
This amount is 11.08% of the total salary of the department. Per GMA, contribution rates have declined slightly.	
100-25-7400-512700 WORKERS COMPENSATIO	117
This amount represents a percentage of the total salaries for the department based on labor classes and 2022 Rates.	
100-25-7400-522000 OTHER OUTSIDE SERVICE	0
100-25-7400-522202 AUTO & TRUCK REP & MA	0
100-25-7400-522206 COMPUTER REPAIR & MA	0
100-25-7400-523200 TELEPHONE	0
100-25-7400-523301 ADVERTISING EXPENSE	0
100-25-7400-523600 DUES & SUBSCRIPTIONS	0
100-25-7400-523700 TRAINING & MEETINGS	0
100-25-7400-523900 UNIFORMS	0
100-25-7400-531100 OFFICE /COMPUTER SUPP.	0

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-25-7400-531101 JANITORIAL SUPPLIES	0
100-25-7400-531210 WATER,SEWER,&GARBAC	0
100-25-7400-531225 STORM WATER	0
100-25-7400-531230 ELECTRICITY	0
100-25-7400-531270 GASOLINE ALLOCATED	0
100-25-7400-531700 OTHER SUPPLIES	0
100-25-7400-541300 BUILDINGS	0
100-25-7400-542200 TRUCKS & AUTOMOBILES	0
100-25-7400-551101 DATA CENTER EXPENSE	0
100-25-7400-581200 CAPITAL LEASE PAYMEN'	0
Requested Amount: \$0	
25 FACILITIES MANAGER	64,701
	64,701

CITY OF AMERICUS
2023 OPERATING BUDGET

STREET DEPARTMENT

MISSION STATEMENT/GENERAL OBJECTIVES (see Public Works)

GOALS – 2023

CITY OF AMERICUS
2023 OPERTING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
30 STREET						
100-30-1530-521201 LEGAL EXPENSES	0	0	0	- 0	- 0	- 0
100-30-4200-511000 REGULAR PAY	152,441	161,703	120,492	174,812	166,692	166,692
100-30-4200-511300 OVERTIME PAY	1,509	5,000	1,042	5,000	5,000	5,000
100-30-4200-512100 GROUP MEDICAL INSURANC	26,375	26,444	26,297	26,444	29,105	29,105
100-30-4200-512101 OPT OUT INSURANCE PLAN	0	3,000	0	3,000	3,000	3,000
100-30-4200-512110 GROUP DENTAL INSURANCE	1,058	1,180	1,252	1,180	1,180	1,180
100-30-4200-512200 SOCIAL SECURITY PAYMENT	10,856	12,991	8,314	13,373	13,373	13,373
100-30-4200-512400 RETIREMENT SYSTEM	17,736	21,143	21,300	21,764	19,369	19,369
100-30-4200-512700 WORKERS' COMPENSATION	13,175	17,140	13,620	17,648	16,821	16,821
100-30-4200-522000 OTHER OUTSIDE SERVICES	21,745	10,000	12,493	27,000	20,000	20,000
100-30-4200-522202 AUTO & TRUCK-REP & MAIN	19,042	15,000	8,918	15,000	15,000	15,000
100-30-4200-522203 MACH & EQUIP-REP & MAIN	1,830	10,000	10,712	15,000	15,000	15,000
100-30-4200-522211 SIDEWALK REP & MAINT	2,368	0	1,575	20,000	20,000	20,000
100-30-4200-523200 TELEPHONE	83,105	60,000	101,214	99,763	70,000	70,000
100-30-4200-523700 TRAINING AND MEETINGS	0	2,000	662	4,000	4,000	4,000
100-30-4200-523900 UNIFORMS	3,633	3,000	2,471	3,000	3,000	3,000
100-30-4200-531105 HAND TOOLS	1,592	3,000	1,961	3,000	3,000	3,000
100-30-4200-531230 ELECTRICITY	392,697	300,000	377,032	300,000	300,000	300,000
100-30-4200-531270 GASOLINE ALLOCATED	12,002	24,000	29,068	30,000	30,000	30,000
100-30-4200-531603 STREET SIGNS	5,057	5,000	15,433	8,000	8,000	8,000
100-30-4200-531700 OTHER SUPPLIES	25,467	18,000	34,817	30,000	30,000	30,000
100-30-4200-542100 MACHINERY & EQUIPMENT	881	2,500	0	2,500	2,500	2,500
100-30-4200-542200 TRUCKS & AUTOMOBILES	0	25,000	31,972	35,000	35,000	35,000
100-30-4200-542900 OTHER CAPITAL EXPENDITU	0	0	0	- 0	- 0	- 0
100-30-4200-551000 ALLOCATION OF EXPENSES	0	0	0	- 0	- 0	- 0

CITY OF AMERICUS
2023 OPERTING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
100-30-4200-551101 DATA CENTER EXPENSE	53	695	234	695	695	695
100-30-4200-581200 CAPITAL LEASE PAYMENTS	19	0	0	- 0	12,155	12,155
100-30-4221-531110 STREET-REP & MAINT	0	0	509	- 0	- 0	- 0
100-30-4221-541200 STREET RESURFACING	<u>179,872</u>	<u>200,730</u>	<u>182,484</u>	<u>205,131</u>	<u>186,485</u>	<u>186,485</u>
30 STREET	<u>972,513</u>	<u>927,526</u>	<u>1,003,870</u>	<u>1,061,310</u>	<u>1,009,375</u>	<u>1,009,375</u>
	<u>972,513</u>	<u>927,526</u>	<u>1,003,870</u>	<u>1,061,310</u>	<u>1,009,375</u>	<u>1,009,375</u>

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
30 STREET	
100-30-1530-521201 LEGAL EXPENSES	0
100-30-4200-511000 REGULAR PAY	166,692
Personnel Requirements:	
Current	
Street Superintendent	1
Equipment Operator	1
Crew Leader	1
Heavy Equipment Operator	1
	4
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	29,105
Requested Amount: \$26,444	
The requested amount represents \$8,815 per employee for the year that is paid by the City.	
Recommended: \$29,105	
The recommended amount represents \$9,702 per employee for the year that is paid by the City.	

CITY OF AMERICUS
2023 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.	1,180
100-30-4200-512200 SOCIAL SECURITY PAYMI This amount is 7.65% of the total salary of the department.	13,373
100-30-4200-512400 RETIREMENT SYSTEM The requested amount is \$21,764 this amount is 12.45% of the total salary of the department.	19,369
Recommended: \$19,369	
This amount is 11.08% of the total salary of the department. Per GMA, contribution rates have declined slightly.	
100-30-4200-512700 WORKERS' COMPENSATIC This amount represents a percentage of the total salaries for the department based on labor classes and 2022 Rates.	16,821

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-30-4200-522000 OTHER OUTSIDE SERVICE	20,000
Requested Amount: \$27,000	
\$ 5,000 Fence Repair/Electrician repair City maintained traffic lights	
\$10,000 Tree removal	
\$ 5,000 Equipment Rental	
\$ 5,000 Debris Removal (landfill disposal)	
\$ 2,000 Engineering/Planning work completed for City streets/sidewalks	
<u>\$27,000</u>	
Recommended: \$20,000	
\$ 5,000 Fence Repair/Electrician repair City maintained traffic lights	
\$ 5,000 Tree removal	
\$ 2,000 Equipment Rental	
\$ 5,000 Debris Removal (landfill disposal)	
\$ 2,000 Engineering/Planning work completed for City streets/sidewalks	
<u>\$20,000</u>	
100-30-4200-522202 AUTO & TRUCK-REP & MA	15,000
Requested Amount: \$15,000	
The amount requested is for vehicle maintenance & is based on the prior year to date annualized.	
100-30-4200-522203 MACH & EQUIP-REP & MA	15,000
Requested Amount: \$15,000	
The amount requested includes repairs & maintenance to saws, power tools, mowers, trimmers, & other equipment.	

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-30-4200-522211 SIDEWALK REP & MAINT</p> <p style="margin-left: 20px;">Requested Amount: \$20,000</p> <p style="margin-left: 20px;">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. The requested amount also includes \$10,000 for the outsourcing of some Repair & Maintenance jobs.</p>	<p>20,000</p>
<p>100-30-4200-523200 TELEPHONE</p> <p style="margin-left: 20px;">Requested Amount: \$99,763</p> <p style="margin-left: 20px;">The requested amount includes AT&T land lines for traffic lights downtown PLUS cell phone services for the Superintendent & On-Call phones. Projected based on YTD expenditures.</p> <p style="margin-left: 20px;">Recommended: \$70,000</p> <p style="margin-left: 20px;">Services moving to Pineland</p>	<p>70,000</p>
<p>100-30-4200-523700 TRAINING AND MEETING</p> <p style="margin-left: 20px;">Requested Amount: \$4,000</p> <p style="margin-left: 20px;">This is the expected amount for training & travel in the Street Department.</p>	<p>4,000</p>
<p>100-30-4200-523900 UNIFORMS</p> <p style="margin-left: 20px;">Requested Amount: \$3,000</p> <p style="margin-left: 20px;">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 style="margin-left: 20px;">Requested Amount: \$3,000</p> <p style="margin-left: 20px;">The amount is for brooms, rakes, shovels, wrenches, socket sets, hammers, & other types of hand tools.</p>	<p>3,000</p>

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-30-4200-531230 ELECTRICITY</p> <p style="margin-left: 20px;">Requested Amount: \$300,000</p> <p style="margin-left: 20px;">This amount includes electricity to operate the street lights & traffic lights throughout the city.</p>	<p>300,000</p>
<p>100-30-4200-531270 GASOLINE ALLOCATED</p> <p style="margin-left: 20px;">Requested Amount: \$30,000</p> <p style="margin-left: 20px;">The requested amount is based on gasoline usage.</p>	<p>30,000</p>
<p>100-30-4200-531603 STREET SIGNS</p> <p style="margin-left: 20px;">Requested Amount: \$8,000</p> <p style="margin-left: 20px;">\$ 4,000 Replacement signs with DOT mandated changes</p> <p style="margin-left: 20px;">\$ 4,000 Purchase of letters, blanks, poles, etc.</p> <p style="margin-left: 20px;"><u> </u></p> <p style="margin-left: 20px;">\$ 8,000</p>	<p>8,000</p>
<p>100-30-4200-531700 OTHER SUPPLIES</p> <p style="margin-left: 20px;">Requested Amount: \$30,000</p> <p style="margin-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="margin-left: 20px;">*Speed Bumps will be utilized using TSPLOST Funds.</p>	<p>30,000</p>
<p>100-30-4200-542100 MACHINERY & EQUIPMEN</p> <p style="margin-left: 20px;">Requested Amount: \$2,500</p> <p style="margin-left: 20px;">The requested amount is for miscellaneous saws, blowers, drills, mowers, trimmers, & other equipment</p>	<p>2,500</p>

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-30-4200-542200 TRUCKS & AUTOMOBILES Requested Amount: \$35,000 \$35,000 Service Truck Purchase	35,000
100-30-4200-542900 OTHER CAPITAL EXPENDI Requested Amount: \$0	0
100-30-4200-551000 ALLOCATION OF EXPENSE	0
100-30-4200-551101 DATA CENTER EXPENSE This is the amount allocated to this department for internet, other computer connections, repair, & upgrade of computer equipment.	695
100-30-4200-581200 CAPITAL LEASE PAYMENT Recommended : \$12,155 2022 Ford F150 \$10,482 last payment 2025 Includes interest payments for 2023	12,155
100-30-4221-531110 STREET-REP & MAINT Requested Amount: \$0 * TSPLOST funds will be utilized when necessary.	0
100-30-4221-541200 STREET RESURFACING Requested amount: \$205,131 LMIG money is used to improve transportation systems. This is the 8th year that GDOT is sending the funds to local governments. \$ 186,485 LMIG Grant \$ 18,646 10% Match Transferred from TSPLOST \$ 205,131 Recommended: \$186,485 LMIG Grant Awarded	186,485
30 STREET	1,009,375
	1,009,375

CITY OF AMERICUS
2023 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 – 2023

- 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
2023 OPERTING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
31 CEMETERY						
100-31-4580-512400 RETIREMENT SYSTEM	0	0	0	1,562	1,562	1,562
100-31-4850-511000 REGULAR PAY	1,664	12,187	14,812	14,098	12,798	12,798
100-31-4850-512200 SOCIAL SECURITY PAYMENT	95	1,032	1,089	1,079	1,079	1,079
100-31-4850-512700 WORKERS' COMPENSATION	320	570	452	596	541	541
100-31-4850-522000 OTHER OUTSIDE SERVICES	414	820	315	820	820	820
100-31-4850-522200 BUILDING REP & MAINT	485	0	180	7,500	- 0	- 0
100-31-4850-522202 AUTO & TRUCK-REP & MAIN	0	0	361	2,000	2,000	2,000
100-31-4850-522206 COMPUTER-REP & MAINT	292	250	210	250	250	250
100-31-4850-523200 TELEPHONE	2,085	2,400	2,695	2,400	2,400	2,400
100-31-4850-523600 DUES & SUBSCRIPTIONS	0	100	0	100	100	100
100-31-4850-523700 TRAINING AND MEETINGS	0	900	482	900	900	900
100-31-4850-531101 JANITORIAL SUPPLIES	31	50	42	50	50	50
100-31-4850-531210 WATER, SEWAGE & GARBAGE	5,735	7,200	5,646	7,200	7,200	7,200
100-31-4850-531220 NATURAL GAS	0	0	0	- 0	- 0	- 0
100-31-4850-531225 STORM WATER	2,989	2,800	2,662	2,800	2,800	2,800
100-31-4850-531230 ELECTRICITY	2,397	1,500	1,707	2,500	2,500	2,500
100-31-4850-531270 GASOLINE ALLOCATED	0	0	0	2,000	2,000	2,000
100-31-4850-531700 OTHER SUPPLIES	478	100	1,338	500	500	500
100-31-4850-541200 LAND & IMPROVEMENTS	0	2,000	0	2,000	- 0	- 0
31 CEMETERY	<u>16,985</u>	<u>31,909</u>	<u>31,992</u>	<u>48,355</u>	<u>37,500</u>	<u>37,500</u>
	<u>16,985</u>	<u>31,909</u>	<u>31,992</u>	<u>48,355</u>	<u>37,500</u>	<u>37,500</u>

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
31 CEMETERY	
100-31-4580-512400 RETIREMENT SYSTEM	1,562
This amount is 11.08% of the total salary of the department. Per GMA, contribution rates have declined slightly.	
100-31-4850-511000 REGULAR PAY	12,798
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.	
Recommended Amount: Includes a 5% increase in salaries.	
100-31-4850-512200 SOCIAL SECURITY PAYMI	1,079
This amount is 7.65% of the total salary of the department.	
100-31-4850-512700 WORKERS' COMPENSATIC	541
This amount represents a percentage of the total salaries for the department based on labor classes and 2022 Rates.	
100-31-4850-522000 OTHER OUTSIDE SERVICE	820
Requested Amount: \$820.00	
The requested amount includes the following:	
\$ 420 Alarm services (\$105/quarter monitoring fee for Cemetery Bldg)	
\$ 200 Pest Control	
\$ 200 Miscellaneous	
<u> </u>	
\$ 820	
100-31-4850-522200 BUILDING REP & MAINT	0
Requested Amount: \$7,500	
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: \$0	
Utilize SPLOST Parks & Green Spaces if needed	

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-31-4850-522202 AUTO & TRUCK-REP & MA Requested Amount: \$2,000 The amount requested is for vehicle maintenance on the Cemetery Clerk's vehicle.	2,000
100-31-4850-522206 COMPUTER-REP & MAINT Requested Amount: \$250 The requested amount is for the repair, update, & software for the cemetery laptop.	250
100-31-4850-523200 TELEPHONE Requested Amount: \$2,400	2,400
100-31-4850-523600 DUES & SUBSCRIPTIONS Requested Amount: \$100 This is for the GMCA dues.	100
100-31-4850-523700 TRAINING AND MEETING Requested Amount: \$900 This amount includes travel expenses for Cemetery Clerk to attend 1 Cemetery Association meeting.	900
100-31-4850-531101 JANITORIAL SUPPLIES Requested Amount: \$50	50
100-31-4850-531210 WATER, SEWAGE & GARB Requested Amount: \$7,200 This is for the utility expenses at the Cemeteries.	7,200
100-31-4850-531220 NATURAL GAS Requested Amount: \$0	0
100-31-4850-531225 STORM WATER Requested amount: \$2,800	2,800

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-31-4850-531230 ELECTRICITY Requested Amount: \$2,500 This is for the electricity expenses at the Cemeteries.	2,500
100-31-4850-531270 GASOLINE ALLOCATED Requested Amount: \$2,000	2,000
100-31-4850-531700 OTHER SUPPLIES Requested Amount: \$500 The amount requested is for office supplies, survey flags, framing to mark graves, & section signage at all 3 cemeteries.	500
100-31-4850-541200 LAND & IMPROVEMENTS Requested Amount: \$2,000 . Recommended: \$0 No improvements planned for 2023.	0
31 CEMETERY	37,500
	37,500

CITY OF AMERICUS
2023 OPERATING BUDGET

FLEET MAINTENANCE(SHOP) DEPARTMENT

MISSION STATEMENT/GENERAL OBJECTIVES (see Public Works)

GOALS – 2023

- 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
2023 OPERTING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
32 SHOP						
100-32-4800-511000 REGULAR PAY	135,959	139,779	151,328	154,765	174,265	174,265
100-32-4800-511300 OVERTIME PAY	8,198	8,000	6,228	8,000	8,000	8,000
100-32-4800-512100 GROUP MEDICAL INSURANC	26,450	26,444	26,334	26,444	33,957	33,957
100-32-4800-512101 OPT OUT INSURANCE PLAN	0	0	0	- 0	- 0	- 0
100-32-4800-512110 GROUP DENTAL INSURANCE	1,015	885	1,346	885	1,033	1,033
100-32-4800-512200 SOCIAL SECURITY PAYMENT	10,200	10,898	11,075	11,840	13,943	13,943
100-32-4800-512400 RETIREMENT SYSTEM	14,880	17,736	17,868	19,268	20,195	20,195
100-32-4800-512700 WORKERS COMPENSATION	2,317	2,395	1,904	2,606	2,940	2,940
100-32-4800-522000 OTHER OUTSIDE SERVICES	445	1,500	656	1,500	1,500	1,500
100-32-4800-522200 BUILDING REP & MAINT	1,510	1,500	895	26,500	26,500	26,500
100-32-4800-522201 OFFICE EQUIP REP& MAINT	0	400	0	400	400	400
100-32-4800-522202 AUTO & TRUCK-REP & MAIN	966	1,500	3,283	3,000	3,000	3,000
100-32-4800-522203 MACH & EQUIP-REP & MAIN	1,499	1,500	951	1,500	1,500	1,500
100-32-4800-522206 COMPUTER-REP & MAINT	961	2,000	0	4,000	4,000	4,000
100-32-4800-523200 TELEPHONE	950	2,000	446	2,000	2,000	2,000
100-32-4800-523700 TRAINING & MEETINGS	0	2,000	87	2,000	2,000	2,000
100-32-4800-523900 UNIFORMS	642	1,250	932	2,000	2,000	2,000
100-32-4800-531100 OFFICE/COMPUTER SUPPLIE	251	1,000	839	1,000	1,000	1,000
100-32-4800-531210 WATER, SEWAGE & GARBAC	5,302	4,700	6,382	5,000	5,000	5,000
100-32-4800-531220 NATURAL GAS	4,301	4,500	3,533	4,500	4,500	4,500
100-32-4800-531225 STORM WATER	1,634	1,500	1,816	1,500	1,500	1,500
100-32-4800-531230 ELECTRICITY	9,805	10,000	8,255	10,000	10,000	10,000
100-32-4800-531270 GASOLINE ALLOCATED	3,530	1,500	4,362	1,500	1,500	1,500
100-32-4800-531700 OTHER SUPPLIES	7,150	8,000	7,907	10,000	8,000	8,000
100-32-4800-542100 MACHINERY & EQUIPMENT	6,921	25,000	15,050	25,000	25,000	25,000

CITY OF AMERICUS
2023 OPERTING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
100-32-4800-542200 TRUCKS & AUTOMOBILES	104	0	0	50,000	50,000	50,000
100-32-4800-542400 COMPUTER EQUIPMENT	1,064	2,000	0	2,000	2,000	2,000
100-32-4800-551101 DATA CENTER EXPENSE	2,874	4,500	4,213	8,500	8,500	8,500
100-32-4800-551103 ALLOCATION TO CITY DEPT	-74,283	-76,000	-70,687	- 76,000	- 80,000	- 80,000
100-32-4800-581200 CAPITAL LEASE PAYMENT	19	0	0	- 0	1,500	1,500
32 SHOP	<u>174,665</u>	<u>206,487</u>	<u>205,002</u>	<u>309,708</u>	<u>335,733</u>	<u>335,733</u>
	<u>174,665</u>	<u>206,487</u>	<u>205,002</u>	<u>309,708</u>	<u>335,733</u>	<u>335,733</u>

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

32 SHOP

<u>ACCOUNT NUMBER/DESCRIPTION</u>				<u>APPROVED BUDGET</u>
100-32-4800-511000 REGULAR PAY				174,265
Personnel Requirements:				
	Current	Requested	Recommended	
Fleet Maintenance Service Writer	1	1	1	
Fleet Maintenance Superintendent	1	1	1	
Heavy Equipment Mechanic	1	1	1	
Diesel Equipment Mechanic	0	1	1	
	3	4	4	
<p>Recommended Amount: Includes a 5% increase in salaries.</p> <p>Includes the addition of one Diesel Equipment Mechanic</p>				
100-32-4800-511300 OVERTIME PAY				8,000
Requested Amount: \$8,000				
.				
100-32-4800-512100 GROUP MEDICAL INSURA				33,957
Requested Amount: \$26,444				
<p>The requested amount represents \$8,815 per employee for the year that is paid by the City.</p> <p>Recommended: \$33,957</p> <p>The recommended amount represents \$9,702 per employee for the year that is paid by the City.</p>				
100-32-4800-512101 OPT OUT INSURANCE PLA				0
100-32-4800-512110 GROUP DENTAL INSURAN				1,033
This amount represents \$295 per employee.				
100-32-4800-512200 SOCIAL SECURITY PAYMI				13,943
This amount is 7.65% of the total salary of the department.				

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-32-4800-512400 RETIREMENT SYSTEM</p> <p>The requested amount is \$19,268 this amount is 12.45% of the total salary of the department.</p> <p>Recommended: \$20,195</p> <p>This amount is 11.08% of the total salary of the department. Per GMA, contribution rates have declined slightly.</p> <p>Increase due to one additional employee.</p>	<p>20,195</p>
<p>100-32-4800-512700 WORKERS COMPENSATIO</p> <p>This amount represents a percentage of the total salaries for the department based on labor classes and 2022 Rates.</p>	<p>2,940</p>
<p>100-32-4800-522000 OTHER OUTSIDE SERVICE</p> <p>Requested Amount: \$1,500</p> <p>Equipment Rental</p>	<p>1,500</p>
<p>100-32-4800-522200 BUILDING REP & MAINT</p> <p>Requested Amount: \$26,500.00</p> <p>Repairs to the building & office as follows:</p> <p style="margin-left: 20px;">\$ 300 Pest control</p> <p style="margin-left: 20px;">\$ 420 Security system monitoring (12 months @ \$35)</p> <p style="margin-left: 20px;">\$ 780 Other building repairs - anything outside the scope of SPLOST</p> <p style="margin-left: 20px;">\$25,000 *Outside Lower Wall Building repair</p> <hr style="width: 10%; margin-left: 0;"/> <p>\$26,500</p>	<p>26,500</p>

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-32-4800-522201 OFFICE EQUIP REP& MAIN Requested Amount: \$400</p> <p>The requested amount is for copier maintenance @ \$32 per month.</p>	400
<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: \$1,500</p> <p>The requested amount is for routine maintenance on diagnostic equipment & other shop equipment to continue upkeep of the City Fleet.</p>	1,500
<p>100-32-4800-522206 COMPUTER-REP & MAINT Requested Amount: \$4,000</p> <p>The requested amount includes the following:</p> <p>\$1,000 Software user maintenance \$1,500 Other computer or printer repairs \$1,500 Update Outdated Computer Software</p> <p><u> </u> \$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>	2,000
<p>100-32-4800-523700 TRAINING & MEETINGS Requested Amount: \$2,000</p>	2,000

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-32-4800-523900 UNIFORMS Requested Amount: \$2,000 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.	2,000
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 Requested Amount: \$1,500 This amount is for the Shop's service truck & the parts truck based on the annualized 2022 YTD amounts.	1,500

CITY OF AMERICUS
2023 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: \$8,000</p> <p style="padding-left: 20px;">Recommended is based off average of expenses</p>	<p>8,000</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;">The requested amount is for the purchase of a new service truck.</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
2023 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	-80,000
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.

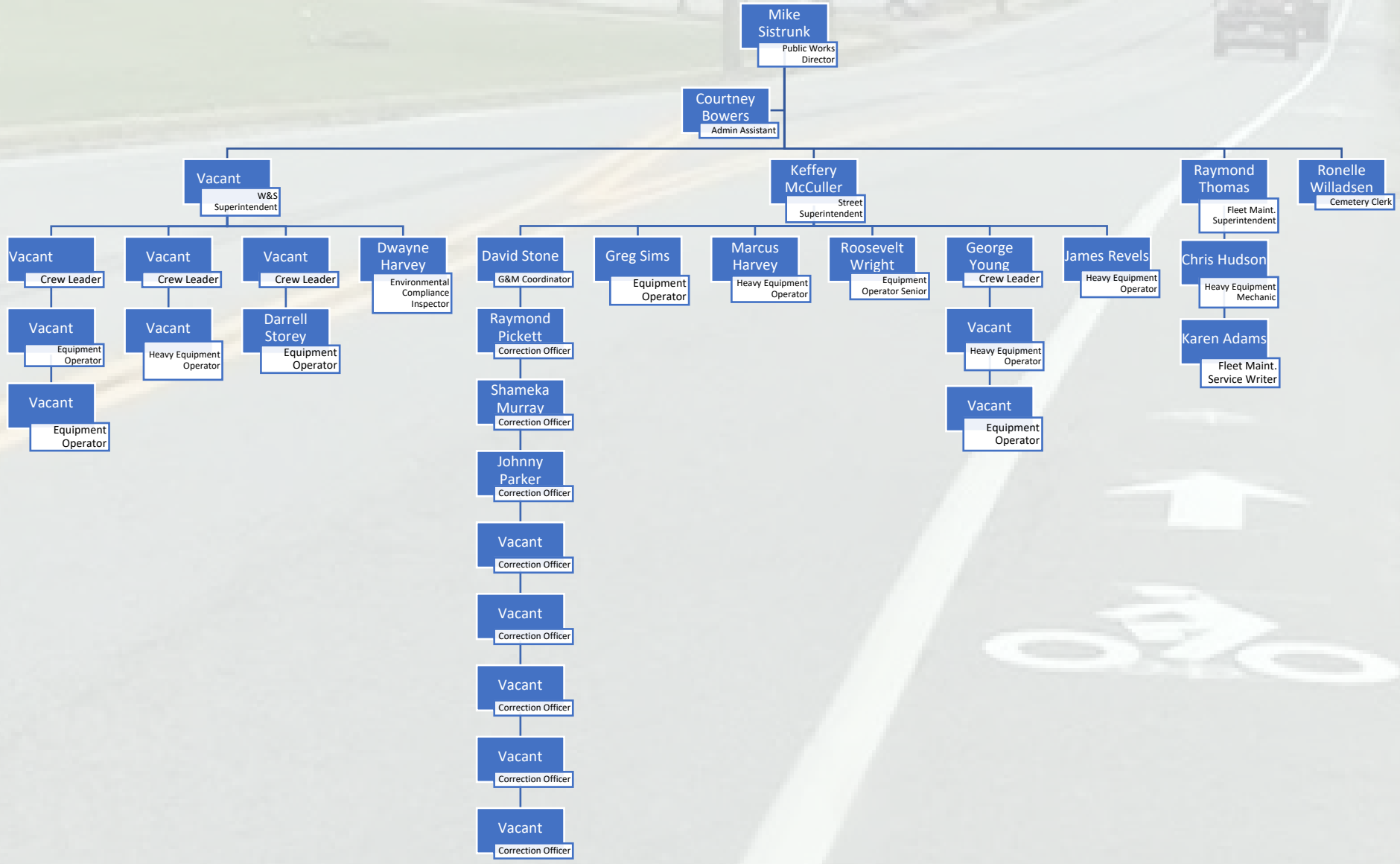
Recommended: \$-80,000

Recommended is based off average of expenses

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-32-4800-581200 CAPITAL LEASE PAYMEN' Recommended: \$1,500	1,500
Interest for vehicle requested	
32 SHOP	<hr/>
	335,733
	<hr/>
	335,733
	<hr/> <hr/>

Public Works Organizational Chart



CITY OF AMERICUS
2023 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 - 2023

	<u>Time Frame</u>
<ul style="list-style-type: none">• Improve internal reporting and processes to increase productivity	On-going
<ul style="list-style-type: none">• Backflow prevention program	On-going
<ul style="list-style-type: none">• Maintain Fats, Oils, and Grease (F.O.G.) program	On-going
<ul style="list-style-type: none">• Reduce Inflow/Infiltration	On-going
<ul style="list-style-type: none">• Manage and maintain the City's infrastructure to beautify our community and reduce the City's exposure to liability.	On-going
<ul style="list-style-type: none">• Develop City wide sidewalk repair and replacement program	On-going
<ul style="list-style-type: none">• Improve livability through clean, well maintained, and accessible street, parks, and facilities	On-going
<ul style="list-style-type: none">• Implement recommendations of Water Model	On-going
<ul style="list-style-type: none">• Develop municipal well replacement program	On-going
<ul style="list-style-type: none">• 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
2023 OPERTING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
34 PUBLIC WORKS						
100-34-1530-521201 LEGAL EXPENSE	0	0	1,140	- 0	- 0	- 0
100-34-1565-571000 BUILDING REPAIR & MAINT	0	0	0	- 0	- 0	- 0
100-34-4100-511000 REGULAR PAY	29,489	110,272	70,754	121,658	121,158	121,158
100-34-4100-511300 OVERTIME PAY	706	500	1,720	500	500	500
100-34-4100-512100 GROUP MEDICAL INSURANC	17,653	17,630	17,661	17,630	19,404	19,404
100-34-4100-512101 OPT OUT INSURANCE PLAN	0	0	0	- 0	- 0	- 0
100-34-4100-512110 GROUP DENTAL INSURANCE	296	590	1,184	590	590	590
100-34-4100-512200 SOCIAL SECURITY PAYMENT	2,148	8,474	4,740	9,307	9,307	9,307
100-34-4100-512400 RETIREMENT SYSTEM	10,974	13,791	13,164	15,146	13,480	13,480
100-34-4100-512700 WORKERS' COMPENSATION	824	1,118	984	1,228	1,223	1,223
100-34-4100-518300 PRINCIPAL PAYMENTS	0	0	3,553	- 0	21,320	21,320
100-34-4100-522000 OTHER OUTSIDE SERVICES	16,697	24,800	71,170	70,000	62,000	62,000
100-34-4100-522201 OFFICE EQUIP-REP AND MAINT	0	500	36	500	500	500
100-34-4100-522202 AUTO & TRUCK-REP & MAINT	1,277	1,000	602	1,000	1,000	1,000
100-34-4100-522203 MACH & EQUIP-REP & MAINT	45	1,000	65	1,000	1,000	1,000
100-34-4100-522206 COMPUTER-REPAIR & MAINT	0	0	0	5,700	5,700	5,700
100-34-4100-523200 TELEPHONE	16,315	19,400	18,343	19,400	18,000	18,000
100-34-4100-523600 DUES & SUBSCRIPTIONS	360	1,111	360	2,311	2,311	2,311
100-34-4100-523700 TRAINING & MEETINGS	153	5,000	136	5,000	5,000	5,000
100-34-4100-523900 UNIFORMS	0	0	0	1,000	1,000	1,000
100-34-4100-531100 OFFICE/COMPUTER SUPPLIES	1,899	2,000	4,013	3,800	3,800	3,800
100-34-4100-531210 WATER,SEWAGE,GARBAGE	0	0	1,016	1,000	1,000	1,000
100-34-4100-531225 STORMWATER	0	0	403	500	500	500
100-34-4100-531230 ELECTRICITY	8,540	7,000	14,231	12,850	12,850	12,850
100-34-4100-531270 GASOLINE ALLOCATED	1,987	1,800	3,810	2,500	2,500	2,500

CITY OF AMERICUS
2023 OPERTING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>AMENDED BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
100-34-4100-531700 OTHER SUPPLIES	924	1,500	4,490	5,000	5,000	5,000
100-34-4100-541300 BUILDINGS	0	0	0	- 0	- 0	- 0
100-34-4100-542101 OFFICE EQUIPMENT	0	0	0	- 0	- 0	- 0
100-34-4100-542200 TRUCKS & AUTOMOBILES	0	0	0	- 0	- 0	- 0
100-34-4100-551101 DATA CENTER EXPENSE	2,095	1,389	2,496	1,389	1,389	1,389
100-34-4100-581200 CAPITAL LEASE PAYMENTS	0	0	0	- 0	- 0	- 0
34 PUBLIC WORKS	<u>112,382</u>	<u>218,875</u>	<u>236,070</u>	<u>299,009</u>	<u>310,532</u>	<u>310,532</u>
	<u>112,382</u>	<u>218,875</u>	<u>236,070</u>	<u>299,009</u>	<u>310,532</u>	<u>310,532</u>

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
34 PUBLIC WORKS	
100-34-1530-521201 LEGAL EXPENSE	0
Requested Amount: \$0	
100-34-1565-571000 BUILDING REPAIR & MAINT	0
Requested Amount: \$0	
Necessary repairs via SPLOST funds once assessment completed.	
100-34-4100-511000 REGULAR PAY	121,158
Personnel Requirements:	
Administrative Assistant	Current 1
Public Works Director	1
	2
Recommended: Includes a 5% increase in salaries.	
100-34-4100-511300 OVERTIME PAY	500
Requested Amount: \$500	
100-34-4100-512100 GROUP MEDICAL INSURANCE	19,404
Requested Amount: \$17,630	
The requested amount represents \$8,815 per employee for the year that is paid by the City.	
Recommended: \$19,404	
The recommended amount represents \$9,702 per employee for the year that is paid by the City.	
100-34-4100-512101 OPT OUT INSURANCE PLAN	0
100-34-4100-512110 GROUP DENTAL INSURANCE	590
This amount represents \$295 per employee.	

CITY OF AMERICUS
2023 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.	9,307
100-34-4100-512400 RETIREMENT SYSTEM The requested amount is \$15,146 this amount is 12.45% of the total salary of the department. Recommended: \$13,480 This amount is 11.08% of the total salary of the department. Per GMA, contribution rates have declined slightly.	13,480
100-34-4100-512700 WORKERS' COMPENSATIC This amount represents a percentage of the total salaries for the department based on labor classes and 2022 Rates.	1,223
100-34-4100-518300 PRINICIPAL 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	21,320
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. Recommended: \$62,000 Recommended is based off average of expenses	62,000
100-34-4100-522201 OFFICE EQUIP-REP AND M Requested Amount: \$500	500
100-34-4100-522202 AUTO & TRUCK-REP & MA Requested Amount: \$1,000	1,000

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-34-4100-522203 MACH & EQUIP-REP & MA Requested Amount: \$1,000</p> <p>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.</p>	1,000
<p>100-34-4100-522206 COMPUTER-REPAIR & MA Requested Amount: \$5,700</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> <p>Recommended: \$18,000</p> <p>Services are moving to Pineland</p>	18,000
<p>100-34-4100-523600 DUES & SUBSCRIPTIONS Requested Amount: \$2,311</p> <p>\$ 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> <hr style="width: 10%; margin-left: 0;"/> <p>\$2,311</p>	2,311

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-34-4100-523700 TRAINING & MEETINGS Requested Amount: \$5,000 To attend various professional Public Works trainings such as GCCMA, APWA, etc.	5,000
100-34-4100-523900 UNIFORMS Requested Amount: \$1,000	1,000
100-34-4100-531100 OFFICE/COMPUTER SUPPI Requested Amount: \$3,800 This includes the purchase of copier paper, stationary, pens, paper, printer ink, folders, etc.	3,800
100-34-4100-531210 WATER,SEWAGE,GARBAC Requested Amount: \$1,000	1,000
100-34-4100-531225 STORMWATER Requested amount: \$500	500
100-34-4100-531230 ELECTRICITY Requested Amount: \$12,850	12,850
100-34-4100-531270 GASOLINE ALLOCATED Requested Amount: \$2,500	2,500

CITY OF AMERICUS
 2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-34-4100-531700 OTHER SUPPLIES Requested Amount: \$5,000 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).	5,000
100-34-4100-541300 BUILDINGS	0
100-34-4100-542101 OFFICE EQUIPMENT Requested Amount \$0 .	0
100-34-4100-542200 TRUCKS & AUTOMOBILES Requested Amount: \$0	0
100-34-4100-551101 DATA CENTER EXPENSE Requested Amount: \$1,389 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: \$0	0
34 PUBLIC WORKS	310,532
	310,532

CITY OF AMERICUS
2023 OPERATING BUDGET

GROUNDS & MAINTENANCE DEPARTMENT

MISSION STATEMENT/GENERAL OBJECTIVES (see Public Works)

GOALS – 2023

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
2023 OPERTING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
36 GROUNDS/MAINTENANCE						
100-36-4340-511000 REGULAR PAY	227,596	297,727	206,058	316,498	264,392	264,392
100-36-4340-511300 OVERTIME PAY	4,787	7,500	4,949	10,000	10,000	10,000
100-36-4340-512100 GROUP MEDICAL INSURANC	70,273	70,519	70,398	70,519	67,914	67,914
100-36-4340-512101 OPT OUT INSURANCE PLAN	3,000	3,000	3,000	3,000	3,000	3,000
100-36-4340-512110 GROUP DENTAL INSURANCE	1,842	2,655	1,572	2,655	2,655	2,655
100-36-4340-512200 SOCIAL SECURITY PAYMENT	16,906	23,541	15,022	24,212	20,991	20,991
100-36-4340-512400 RETIREMENT SYSTEM	30,550	38,312	36,672	39,404	30,403	30,403
100-36-4340-512700 WORKER'S COMPENSATION	12,417	16,269	12,928	16,620	13,856	13,856
100-36-4340-522000 OTHER OUTSIDE SERVICES	13,931	18,360	9,087	18,360	14,200	14,200
100-36-4340-522202 AUTO & TRUCK- REP & MAIN	15,387	15,000	17,834	15,000	15,000	15,000
100-36-4340-522203 MACH & EQUIP-REP & MAIN	10,762	10,000	1,311	10,000	10,000	10,000
100-36-4340-523200 TELEPHONE	0	420	0	420	420	420
100-36-4340-523700 TRAINING AND MEETINGS	0	2,000	0	2,000	2,000	2,000
100-36-4340-523850 CONTRACTED LABOR	0	0	0	- 0	72,500	72,500
100-36-4340-523900 UNIFORMS	5,140	5,000	3,647	5,000	5,000	5,000
100-36-4340-531105 HAND TOOLS	3,039	4,000	1,123	4,000	4,000	4,000
100-36-4340-531210 WATER, SEWAGE & GARBAC	1,315	2,000	1,215	2,000	2,000	2,000
100-36-4340-531225 STORM WATER	154,248	150,000	141,425	150,000	150,000	150,000
100-36-4340-531230 ELECTRICITY	982	500	603	1,000	1,000	1,000
100-36-4340-531270 GASOLINE ALLOCATED	21,145	25,000	23,653	25,000	25,000	25,000
100-36-4340-531700 OTHER SUPPLIES	8,764	10,000	10,918	10,000	10,000	10,000
100-36-4340-542100 MACHINERY & EQUIPMENT	33,955	30,000	41,317	30,000	30,000	30,000
100-36-4340-542200 TRUCKS AND AUTOMOBILES	4,850	30,000	0	20,000	30,000	30,000
100-36-4340-551000 ALLOCATION OF EXPENSES	0	0	0	- 0	- 0	- 0
100-36-4340-551101 DATA CENTER EXPENSE	41	695	24	695	695	695

CITY OF AMERICUS
2023 OPERTING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
100-36-4340-581200 CAPITAL LEASE PAYMENTS	0	0	0	- 0	- 0	- 0
100-36-6240-531112 PLANTS & FLOWERS	178,967	145,000	180,085	145,000	72,500	72,500
36 GROUNDS/MAINTENANCE	819,896	907,498	782,841	921,383	857,526	857,526
	<u>819,896</u>	<u>907,498</u>	<u>782,841</u>	<u>921,383</u>	<u>857,526</u>	<u>857,526</u>

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
36 GROUNDS/MAINTENANCE	
100-36-4340-511000 REGULAR PAY	264,392
Personnel Requirements:	
Current	
Correctional Officer	8
G&M Coordinator	1
	9
<p>Recommended Amount: Includes a 5% increase in salaries.</p> <p>Includes a vacancy factor of 2 employees.</p>	
100-36-4340-511300 OVERTIME PAY	10,000
Requested Amount: \$10,000	
<p>100-36-4340-512100 GROUP MEDICAL INSURA</p> <p style="padding-left: 20px;">Requested Amount: \$70,519</p> <p style="padding-left: 20px;">The requested amount represents \$8,815 per employee for the year that is paid by the City.</p> <p style="padding-left: 20px;">Recommended: \$67,914</p> <p style="padding-left: 20px;">The recommended amount represents \$9,702 per employee for the year that is paid by the City.</p>	
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.	
100-36-4340-512200 SOCIAL SECURITY PAYMI	20,991
This amount is 7.65% of the total salary of the department.	

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-36-4340-512400 RETIREMENT SYSTEM</p> <p>The requested amount is \$39,404 this amount is 12.45% of the total salary of the department.</p> <p>Recommended: \$30,403</p> <p>This amount is 11.08% of the total salary of the department. Per GMA, contribution rates have declined slightly.</p>	<p>30,403</p>
<p>100-36-4340-512700 WORKER'S COMPENSATIC</p> <p>This amount represents a percentage of the total salaries for the department based on labor classes and 2022 Rates.</p>	<p>13,856</p>
<p>100-36-4340-522000 OTHER OUTSIDE SERVICE</p> <p>Requested Amount: \$18,360</p> <p style="margin-left: 20px;">\$ 3,360 Porta Potty Rentals (Includes Lenny's Market)</p> <p style="margin-left: 20px;">\$15,000 Herbicide Treatment</p> <hr style="width: 10%; margin-left: 0;"/> <p style="margin-left: 0;">\$18,360</p> <p>Recommended: \$14,200</p> <p style="margin-left: 20px;">\$ 4,200 Porta Potty Rentals (Includes Lenny's Market)</p> <p style="margin-left: 20px;">\$10,000 Herbicide Treatment</p> <hr style="width: 10%; margin-left: 0;"/> <p style="margin-left: 0;">\$14,200</p>	<p>14,200</p>
<p>100-36-4340-522202 AUTO & TRUCK- REP & M</p> <p>Requested Amount: \$15,000</p> <p>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>	<p>15,000</p>

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-36-4340-522203 MACH & EQUIP-REP & MA Requested Amount: \$10,000 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.	10,000
100-36-4340-523200 TELEPHONE Requested Amount: \$420 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: \$2,000 Annual G&M Certifications	2,000
100-36-4340-523850 CONTRACTED LABOR Recommended Amount: \$72,500 Contracted Labor for Grounds Maintenance.	72,500
100-36-4340-523900 UNIFORMS Requested Amount: \$5,000 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 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 This is for the various sprinkler systems for watering the city-owned landscaped areas. The amount requested is an estimate.	2,000

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
100-36-4340-531225 STORM WATER Requested Amount: \$150,000	150,000
100-36-4340-531230 ELECTRICITY Requested Amount: \$1,000	1,000
100-36-4340-531270 GASOLINE ALLOCATED Requested Amount: \$25,000	25,000
<p>This request covers the correctional vans, all grass cutting equipment, & the amount of gas needed to operate.</p>	
100-36-4340-531700 OTHER SUPPLIES Requested Amount: \$10,000	10,000
<p>This amount is for safety vests for Correctional Officers. It is also for wasp spray, gloves, trash bags, & safety glasses for inmate crews.</p>	
100-36-4340-542100 MACHINERY & EQUIPMEN Requested Amount: \$30,000	30,000
<p>The requested amount is for the purchase of commercial grade mowers and lawn equipment to maintain City streets & R.O.W.s..</p>	
100-36-4340-542200 TRUCKS AND AUTOMOBILI Requested Amount: \$20,000	30,000
<p>The requested amount is for the replacement of inmate vans at \$10,000 each.</p> <p>2 Inmate Vans (Carry over from 2022)</p> <p>Recommended: \$30,000</p> <p>1 Inmate Van (Carryover 2019) 2 Inmate Vans (Carryover from 2022)</p>	
100-36-4340-551000 ALLOCATION OF EXPENSES	0

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>100-36-4340-551101 DATA CENTER EXPENSE</p> <p style="margin-left: 20px;">This is the amount allocated to the G&M Department for internet, other computer connections, repair, & upgrade of computer equipment.</p>	695
<p>100-36-4340-581200 CAPITAL LEASE PAYMEN'</p> <p style="margin-left: 20px;">Recommended Amount: \$0</p>	0
<p>100-36-6240-531112 PLANTS & FLOWERS</p> <p style="margin-left: 20px;">Requested Amount: \$145,000</p> <p style="margin-left: 20px;">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.</p> <p style="margin-left: 20px;">The requested amount is based on current year to date expenditures.</p> <p style="margin-left: 20px;">Recommended Amount: \$72,500</p> <p style="margin-left: 20px;">Created a Budget Line for Contracted Labor</p>	72,500
<p>36 GROUNDS/MAINTENANCE</p>	<hr style="border: 0.5px solid black;"/> <p style="text-align: right;">857,526</p> <hr style="border: 0.5px solid black;"/> <p style="text-align: right;">857,526</p> <hr style="border: 1px solid black;"/>

CITY OF AMERICUS
 2023 OPERATING BUDGET-REVENUES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</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	0	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	0	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	5,000	0	0	0	0
202-00-0000-392100 SALE OF DDA PROPERTY	0	0	0	0	0	0
	<u>0</u>	<u>5,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
202 DOWNTOWN DEVELOPMENT FUND	<u>0</u>	<u>5,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>0</u>	<u>5,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CITY OF AMERICUS
2023 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION	APPROVED BUDGET
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-top: 1px solid black;"/>
	0
	<hr style="border-top: 1px solid black;"/>
	0
	<hr style="border-top: 3px double black;"/>

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURES

<u>NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
202 DOWNTOWN DEVELOPMENT FUND						
202-65-1530-521201 LEGAL EXPENSES	0	0	400	0	0	0
202-65-7550-511000 REGULAR PAY	0	0	2,374	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	0	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	0	0	27	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	0	0	62	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	5,000	0	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
2023 OPERATING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>% REM</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
202-65-7550-531210 WATER,SEWER,& GARBAGE	0	0	0	0.00	0	0	0
202-65-7550-531220 NATURAL GAS	0	0	0	0.00	0	0	0
202-65-7550-531225 STORM WATER	0	0	0	0.00	0	0	0
202-65-7550-531230 ELECTRICITY	0	0	0	0.00	0	0	0
202-65-7550-531270 GASOLINE ALLOCATED	0	0	0	0.00	0	0	0
202-65-7550-531700 OTHER SUPPLIES	0	0	0	0.00	0	0	0
202-65-7550-541461 ACQUISITION	0	0	0	0.00	0	0	0
202-65-7550-542900 OTHER CAPITAL EXPENDITU	0	0	0	0.00	0	0	0
202-65-7550-551101 DATA CENTER EXPENSE	0	0	0	0.00	0	0	0
202-65-7550-573006 PAYMENT TO OTHERS	0	0	0	0.00	0	0	0
202-65-7550-581300 PRINCIPAL PAYMENTS	0	0	0	0.00	0	0	0
202-65-7550-581302 DEBT SERVICE PAYMENTS	0	0	0	0.00	0	0	0
202-65-7550-582300 INTEREST EXPENSE	0	0	0	0.00	0	0	0
202-65-7550-611000 TRANSFER TO MAIN ST.	0	0	0	0.00	0	0	0
	<u>0</u>	<u>5,000</u>	<u>2,863</u>	42.75	<u>0</u>	<u>0</u>	<u>0</u>
202 DOWNTOWN DEVELOPMENT FUND	<u>0</u>	<u>5,000</u>	<u>2,863</u>	42.75	<u>0</u>	<u>0</u>	<u>0</u>
	<u><u>0</u></u>	<u><u>5,000</u></u>	<u><u>2,863</u></u>	<u>42.75</u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

CITY OF AMERICUS
2023 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
2023 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

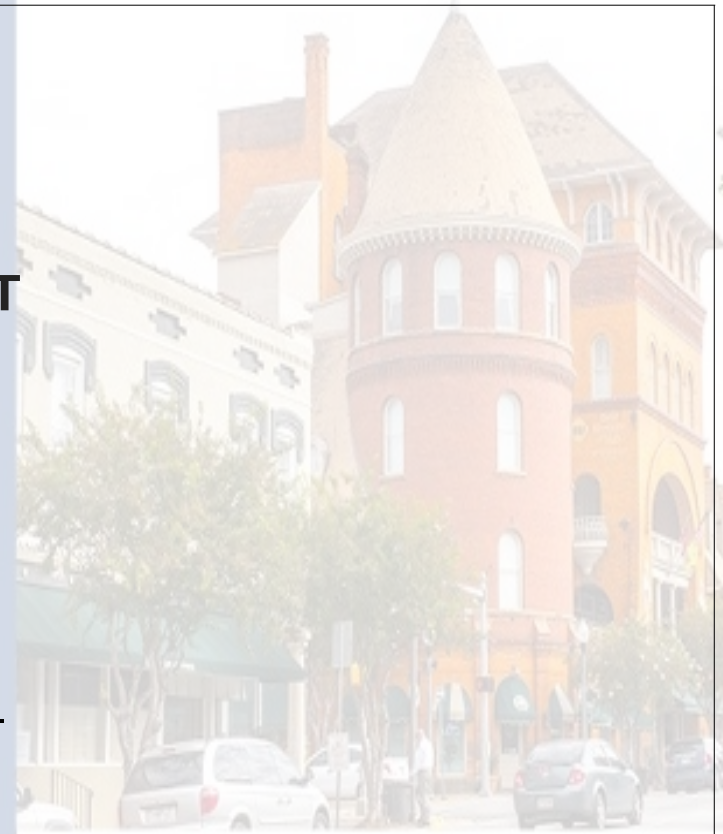
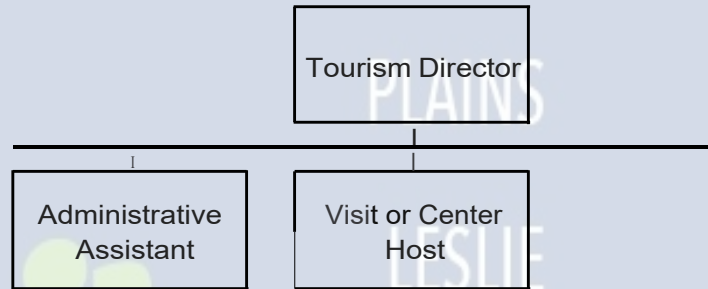
CITY OF AMERICUS
2023 OPERATING BUDGET- EXPENDITURES DETAIL

<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	<hr/> 0
202 DOWNTOWN DEVELOPMENT FUND	<hr/> 0
	<hr/> 0
	<hr/> <hr/> 0

CITY OF AMERICUS
2023 OPERATING BUDGET

TOURISM DEPARTMENT

Budgeted 2023



Visit
Americus!

CITY OF AMERICUS
2023 OPERATING BUDGET

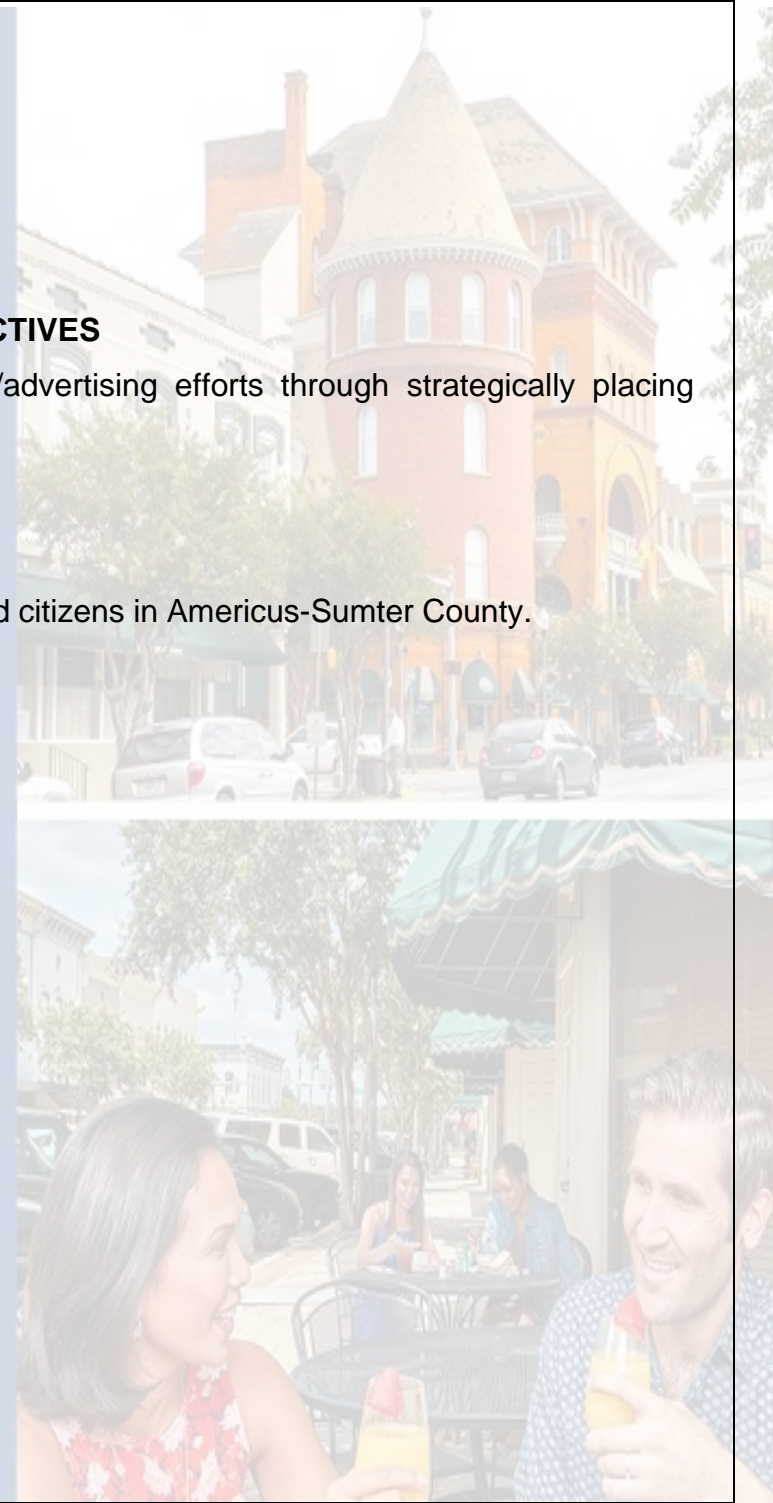
TOURISM COUNCIL

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 – 2023

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
2022 OPERATING BUDGET-REVENUES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
205 TOURISM FUND						
205-00-0000-341903 WELCOME CENTER SALES	5,567	10,000	7,190	10,000	10,000	10,000
205-00-0000-361000 OTHER INTEREST EARNED	0	0	7	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	192,538	205,644	205,644	231,566	230,981	230,981
205 TOURISM FUND	<u>198,105</u>	<u>218,144</u>	<u>212,841</u>	<u>244,066</u>	<u>243,481</u>	<u>243,481</u>
	<u>198,105</u>	<u>218,144</u>	<u>212,841</u>	<u>244,066</u>	<u>243,481</u>	<u>243,481</u>
	<u><u>198,105</u></u>	<u><u>218,144</u></u>	<u><u>212,841</u></u>	<u><u>244,066</u></u>	<u><u>243,481</u></u>	<u><u>243,481</u></u>

CITY OF AMERICUS
2023 OPERATING BUDGET-REVENUES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
205 TOURISM FUND	
205-00-0000-341903 WELCOME CENTER SALES Requested Amount: \$10,000	10,000
205-00-0000-361000 OTHER INTEREST EARNED	0
205-00-0000-389000 MISCELLANEOUS INCOME Requested Amount: \$2,500	2,500
205-00-0000-389002 CASH SHORT & OVER Requested Amount: \$0	0

CITY OF AMERICUS
2023 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION

APPROVED
BUDGET

205-00-0000-391000 HOTEL/MOTEL TAX

230,981

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

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
<hr/>	
\$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
<hr/>	
\$385,000	

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

205 TOURISM FUND

243,481

243,481

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
17 TOURISM						
205-17-7540-511000 REGULAR PAY	93,709	98,855	104,640	104,782	103,282	103,282
205-17-7540-511300 OVERTIME PAY	2,720	1,500	2,079	1,500	1,500	1,500
205-17-7540-512100 GROUP MEDICAL INSURANC	17,756	17,630	17,557	17,630	19,404	19,404
205-17-7540-512101 OPT OUT INSURANCE PLAN	0	0	0	0	0	0
205-17-7540-512110 GROUP DENTAL INSURANCE	734	590	1,005	590	590	590
205-17-7540-512200 SOCIAL SECURITY PAYMENT	6,655	7,562	7,402	8,016	8,016	8,016
205-17-7540-512400 RETIREMENT SYSTEM	11,618	7,027	13,944	7,765	6,910	6,910
205-17-7540-512700 WORKERS COMPENSATION	645	295	234	311	307	307
205-17-7540-522000 OTHER OUTSIDE SERVICES	0	0	0	0	0	0
205-17-7540-522201 OFFICE EQUIP-REP AND MAI	39	500	0	500	500	500
205-17-7540-522206 COMPUTER-REP AND MAINT	101	200	0	200	200	200
205-17-7540-522310 RENT EXPENSE	0	0	0	0	0	0
205-17-7540-523100 INSURANCE EXPENSE	0	1,260	0	1,260	1,260	1,260
205-17-7540-523200 TELEPHONE	577	900	665	900	900	900
205-17-7540-523201 POSTAGE	507	1,000	336	750	750	750
205-17-7540-523301 MARKETING & PROMOTIONS	31,970	52,500	53,894	62,000	62,000	62,000
205-17-7540-523600 DUES AND SUBSCRIPTIONS	3,566	3,000	2,852	4,037	4,037	4,037
205-17-7540-523700 TRAINING AND MEETINGS	10,089	10,000	9,944	12,000	12,000	12,000
205-17-7540-523905 MERCHANT FEES	240	450	240	450	450	450
205-17-7540-531100 OFFICE/COMPUTER SUPPLIE	2,136	2,000	2,161	2,000	2,000	2,000
205-17-7540-531230 ELECTRICITY	2,797	0	2,078	0	0	0
205-17-7540-531500 VISITOR CENTER PURCHASE	9,987	10,500	10,533	17,000	17,000	17,000
205-17-7540-531700 OTHER SUPPLIES	0	0	0	0	0	0
205-17-7540-542101 OFFICE EQUIPMENT	68	300	243	300	300	300
205-17-7540-542400 COMPUTER EQUIPMENT	372	500	170	500	500	500

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
205-17-7540-551101 DATA CENTER EXPENSE	73	1,575	46	1,575	1,575	1,575
205-17-7540-571000 LINDBERGH BOOGIE FESTIV	0	0	0	0	0	0
205-17-7540-571001 SAM SHORTLINE	0	0	0	0	0	0
205-17-7540-573000 BANK CHARGES	0	0	0	0	0	0
17 TOURISM	<u>196,359</u>	<u>218,144</u>	<u>230,023</u>	<u>244,066</u>	<u>243,481</u>	<u>243,481</u>
	<u>196,359</u>	<u>218,144</u>	<u>230,023</u>	<u>244,066</u>	<u>243,481</u>	<u>243,481</u>
	<u><u>196,359</u></u>	<u><u>218,144</u></u>	<u><u>230,023</u></u>	<u><u>244,066</u></u>	<u><u>243,481</u></u>	<u><u>243,481</u></u>

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

	<u>NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
17 TOURISM		
	205-17-7540-511000 REGULAR PAY	103,282
	Personnel Requirements:	
		Current
	Tourism Director	1
	Administrative Assistant II (full-time)	1
	Welcome Center Host (part-time)	1
		3
	Recommended 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	19,404
	Requested Amount: \$17,630	
	The requested amount represents \$8,815 per employee for the year that is paid by the City.	
	Recommended: \$19,404	
	The recommended amount represents \$9,702 per employee for the year that is paid by the City.	
	205-17-7540-512101 OPT OUT INSURANCE PLA	0
	205-17-7540-512110 GROUP DENTAL INSURAN	590
	This amount represents \$295 per employee.	
	205-17-7540-512200 SOCIAL SECURITY PAYMI	8,016
	7562.00	

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>205-17-7540-512400 RETIREMENT SYSTEM</p> <p style="margin-left: 20px;">The requested amount is \$7,765 this amount is 12.45% of the total salary of the department.</p> <p style="margin-left: 20px;">Recommended: \$6,910</p> <p style="margin-left: 20px;">This amount is 11.08% of the total salary of the department. Per GMA, contribution rates have declined slightly.</p>	6,910
<p>205-17-7540-512700 WORKERS COMPENSATIO</p> <p style="margin-left: 20px;">This amount represents a percentage of the total salaries for the department based on labor classes and 2022 Rates.</p>	307
<p>205-17-7540-522000 OTHER OUTSIDE SERVICE</p>	0
<p>205-17-7540-522201 OFFICE EQUIP-REP AND M</p> <p style="margin-left: 20px;">Requested Amount: \$500</p> <p style="margin-left: 20px;">This is for maintance or purchase of copy machines supplies.</p>	500
<p>205-17-7540-522206 COMPUTER-REP AND MAI</p> <p style="margin-left: 20px;">Request Amount: \$200</p> <p style="margin-left: 20px;">Potential computer maintenance</p>	200
<p>205-17-7540-522310 RENT EXPENSE</p>	0
<p>205-17-7540-523100 INSURANCE EXPENSE</p> <p style="margin-left: 20px;">Requested Amount: \$1,260</p> <p style="margin-left: 20px;">This is the Tourism allocation for property and liability insurance.</p>	1,260
<p>205-17-7540-523200 TELEPHONE</p> <p style="margin-left: 20px;">Requested Amount: \$900</p>	900
<p>205-17-7540-523201 POSTAGE</p> <p style="margin-left: 20px;">Requested Amount: \$750</p> <p style="margin-left: 20px;">Postage needed to ship brochures, etc.</p>	750

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
205-17-7540-523301 MARKETING & PROMOTIO	62,000

Requested Amount: \$62,000

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

April

July

October

TTL: \$9000

Atlanta Magazine: NEW Travel Georgia special section-quarterly

\$1168 quarter

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

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

Listing and image

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

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
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	
GPB Radio - \$10,000.00	
Photography - \$10,0000 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 \$12,000 \$5,000 - Travel writer expenses (Hotel Stay, dining, etc. 4 visits , 6 writers, 2 nights per visit plus food. (Required with contract.)	
Grand Total - \$62,000	
205-17-7540-523600 DUES AND SUBSCRIPTION	4,037
Requested Amount: \$4,037	
\$ 552 - GACVB \$ 55 - Secretary of State \$1,300 - Rotary \$ 450 - South Eastern Tourism Society \$1,000 - Americus Remembrance Movement \$ 500 - Americus Arts Council \$ 180 - South East Festival and Event Association	
\$4,037	

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>205-17-7540-523700 TRAINING AND MEETING: Requested Amount: \$12,000</p> <p style="margin-left: 20px;">\$3,500 - SFEA (Southeast Festivals & Event Conference) \$3,000 - Georgia Gov Tourism Conference \$2,000 - Southeast Tourism Society Marketing Conference (Keeps credentials.) \$3,500 - GACVB Conference \$2,000 - Tourism Retreats \$ 300 - ZOOM/Canva, etc. \$1,200 - Additional Edu opportunities</p> <p style="margin-left: 20px;"><u>\$12,000</u></p>	<p>12,000</p>
<p>205-17-7540-523905 MERCHANT FEES Requested Amount: \$450</p> <p style="margin-left: 20px;">Related to merchant credit card purchaes</p>	<p>450</p>
<p>205-17-7540-531100 OFFICE/COMPUTER SUPPI Requested Amount: \$2,000</p> <p style="margin-left: 20px;">All needed office supplies - Ink, paper, pens, etc.</p>	<p>2,000</p>
<p>205-17-7540-531230 ELECTRICITY</p>	<p>0</p>
<p>205-17-7540-531500 VISITOR CENTER PURCHA Request Amount: \$17,000</p> <p style="margin-left: 20px;">\$ 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.</p> <p style="margin-left: 20px;"><u>\$17,000</u></p>	<p>17,000</p>
<p>205-17-7540-531700 OTHER SUPPLIES</p>	<p>0</p>
<p>205-17-7540-542101 OFFICE EQUIPMENT Requested Amount: \$300</p> <p style="margin-left: 20px;">Update software</p>	<p>300</p>

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
205-17-7540-542400 COMPUTER EQUIPMENT Requested Amount: \$500 New software for publishing, etc.	500
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
205-17-7540-571000 LINDBERGH BOOGIE FEST	0
205-17-7540-571001 SAM SHORTLINE	0
205-17-7540-573000 BANK CHARGES	0
17 TOURISM	<hr style="border: 0.5px solid black;"/> 243,481 <hr style="border: 0.5px solid black;"/> 243,481 <hr style="border: 0.5px solid black;"/> 243,481 <hr style="border: 1px solid black;"/>

CITY OF AMERICUS
2023 OPERATING BUDGET

MAIN STREET DEPARTMENT

Budgeted 2023

Main Street
Director

Program
Coordinator,
Main Street

Trolley Driver
(Part-Time)

AMERICUS
MAIN STREET

Hometown. Forward Bound.

CITY OF AMERICUS
2023 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 - 2023

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.

M A I N S T R E E T

CITY OF AMERICUS
2023 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.

AMERICUS
MAIN STREET

Hometown. Forward Bound.

CITY OF AMERICUS
2023 OPERATING BUDGET-REVENUES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
270 MAIN STREET						
270-00-0000-311102 PROPERTY TAX SURTAX REV	16,721	16,460	15,968	16,460	16,460	16,460
270-00-0000-316101 BUSINESS LICENSE SURTAX	11,072	8,950	9,922	8,950	8,950	8,950
270-00-0000-334110 OTHER GRANTS	0	0	0	0	0	0
270-00-0000-347300 TASTE OF SUMTER REVENUE	0	0	0	0	0	0
270-00-0000-361000 OTHER INTEREST EARNED	0	0	296	0	0	0
270-00-0000-371000 DONATIONS	0	0	0	0	0	0
270-00-0000-381001 TROLLEY FEES	4,675	7,000	12,340	7,000	8,000	8,000
270-00-0000-382000 RENTAL INCOME	0	0	0	0	0	0
270-00-0000-389000 OTHER MISC INCOME	2,045	1,500	2,115	1,500	1,500	1,500
270-00-0000-389003 CARRYOVER OF FUND BALANCE	0	0	0	0	0	0
270-00-0000-389005 CITY ALLOCATION REVENUE	261,794	245,563	245,563	305,209	299,167	299,167
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
270-00-0000-392100 SALE OF DDA PROPERTY	0	0	0	0	0	0
	<u>296,307</u>	<u>279,473</u>	<u>286,203</u>	<u>339,119</u>	<u>334,077</u>	<u>334,077</u>
270 MAIN STREET	<u>296,307</u>	<u>279,473</u>	<u>286,203</u>	<u>339,119</u>	<u>334,077</u>	<u>334,077</u>
	<u>296,307</u>	<u>279,473</u>	<u>286,203</u>	<u>339,119</u>	<u>334,077</u>	<u>334,077</u>

CITY OF AMERICUS
2023 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
270-00-0000-347300 TASTE OF SUMTER REVENUE	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: \$7,000 Recommended: \$8,000 Increased due to New Trolley.	8,000
270-00-0000-382000 RENTAL INCOME Requested Amount \$0	0
270-00-0000-389000 OTHER MISC INCOME Requested Amount: \$1,500	1,500
270-00-0000-389003 CARRYOVER OF FUND BALANCE Requested Amount \$0	0

OF AMERICUS
2023 OPERATING BUDGET-REVENUES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
270-00-0000-389005 CITY ALLOCATION REVENUE	299,167
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 \$305,209 25.0% requested	
2023 \$299,167 (0.02%) recommended	
Recommended: \$299,167	
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	
270-00-0000-392100 SALE OF DDA PROPERTY	0
	334,077
270 MAIN STREET	334,077
	334,077

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
83 MAIN STREET						
270-83-1530-521201 LEGAL EXPENSES	80	1,000	260	500	500	500
270-83-7551-511000 REGULAR PAY	104,172	119,729	94,372	126,032	123,532	123,532
270-83-7551-511300 OVERTIME PAY	1,971	2,500	645	2,500	2,500	2,500
270-83-7551-512100 GROUP MEDICAL INSURANC	17,675	17,630	17,557	17,630	19,404	19,404
270-83-7551-512101 OPT OUT INSURANCE PLAN	0	0	0	0	0	0
270-83-7551-512110 GROUP DENTAL INSURANCE	788	590	704	590	590	590
270-83-7551-512200 SOCIAL SECURITY PAYMENT	7,410	9,389	6,817	9,641	9,641	9,641
270-83-7551-512400 RETIREMENT SYSTEM	13,017	12,690	15,636	13,101	11,660	11,660
270-83-7551-512700 WORKERS COMPENSATION	1,522	1,317	1,046	1,355	1,328	1,328
270-83-7551-521203 AUDIT FEES	0	0	0	0	0	0
270-83-7551-522000 OTHER OUTSIDE SERVICES	14,915	10,000	17,117	30,840	30,000	30,000
270-83-7551-522201 OFFICE EQUIP-REP & MAINT	1,819	1,000	1,306	1,200	1,200	1,200
270-83-7551-522202 AUTO & TRUCK REP & MAIN	1,335	1,500	975	3,000	3,000	3,000
270-83-7551-522206 COMPUTER REPAIR & MAINT	0	500	257	500	500	500
270-83-7551-523100 INSURANCE EXPENSE	4,434	5,730	6,460	6,080	5,072	5,072
270-83-7551-523200 TELEPHONE	1,830	2,100	2,024	2,700	2,700	2,700
270-83-7551-523201 POSTAGE	-59	350	-397	350	350	350
270-83-7551-523301 ADVERTISING EXPENSE	24,755	18,000	31,595	18,000	18,000	18,000
270-83-7551-523600 DUES & SUBSCRIPTIONS	5,448	3,208	3,293	4,360	4,360	4,360
270-83-7551-523700 TRAINING & MEETINGS	8,302	11,000	17,388	16,950	16,950	16,950
270-83-7551-523900 UNIFORMS	0	0	0	1,000	1,000	1,000
270-83-7551-523906 TROLLEY EXPENSES	0	1,000	412	2,000	1,000	1,000
270-83-7551-531100 OFFICE /COMPUTER SUPPLIE	5,257	3,450	6,679	3,500	3,500	3,500
270-83-7551-531112 FLOWERS & PLANTS	7,232	7,500	5,206	7,000	7,000	7,000
270-83-7551-531210 WATER,SEWER,&GARBAGE	86	200	43	200	200	200

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
270-83-7551-531225 STORM WATER	1,061	1,200	700	1,200	1,200	1,200
270-83-7551-531230 ELECTRICITY	3,612	3,000	2,874	3,000	3,000	3,000
270-83-7551-531270 GASOLINE ALLOCATED	773	500	1,653	1,500	1,500	1,500
270-83-7551-531700 OTHER SUPPLIES	17,271	13,000	20,072	18,000	18,000	18,000
270-83-7551-542900 OTHER CAPITAL EXPENDITU	37,169	30,000	32,651	45,000	45,000	45,000
270-83-7551-551101 DATA CENTER EXPENSE	2,386	1,390	2,728	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>284,259</u>	<u>279,473</u>	<u>290,074</u>	<u>339,119</u>	<u>334,077</u>	<u>334,077</u>
	<u>284,259</u>	<u>279,473</u>	<u>290,074</u>	<u>339,119</u>	<u>334,077</u>	<u>334,077</u>
	<u>284,259</u>	<u>279,473</u>	<u>290,074</u>	<u>339,119</u>	<u>334,077</u>	<u>334,077</u>

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
83 MAIN STREET	
270 MAIN STREET	
270-83-1530-521201 LEGAL EXPENSES	500
Requested Amount: \$500	
270-83-7551-511000 REGULAR PAY	123,532
Personnel Requirements:	
	Current
Main Street Director	1
Program Coordinator	1
Trolley Driver (part-time)	1
	<hr style="width: 10%; margin: 0 auto;"/> 3
Recommended: Includes a 5% increase in salaries.	
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	19,404
Requested Amount: \$17,630	
The requested amount represents \$8,815 per employee for the year that is paid by the City.	
Recommended: \$19,404	
The recommended amount represents \$9,702 per employee for the year that is paid by the City.	
270-83-7551-512101 OPT OUT INSURANCE PLA	0
270-83-7551-512110 GROUP DENTAL INSURAN	590
This amount represents \$295 per employee.	
270-83-7551-512200 SOCIAL SECURITY PAYMI	9,641

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>270-83-7551-512400 RETIREMENT SYSTEM</p> <p style="margin-left: 20px;">The requested amount is \$13,101 this amount is 12.45% of the total salary of the department.</p> <p style="margin-left: 20px;">Recommended: \$11,660</p> <p style="margin-left: 20px;">This amount is 11.08% of the total salary of the department. Per GMA, contribution rates have declined slightly.</p>	<p>11,660</p>
<p>270-83-7551-512700 WORKERS COMPENSATIO</p> <p style="margin-left: 20px;">This amount represents a percentage of the total salaries for the department based on labor classes and 2022 Rates.</p>	<p>1,328</p>
<p>270-83-7551-521203 AUDIT FEES</p>	<p>0</p>
<p>270-83-7551-522000 OTHER OUTSIDE SERVICE</p> <p style="margin-left: 20px;">Requested Amount: \$30,840</p> <p style="margin-left: 20px;">\$ 5,000 Street Light Repair/Maintenance</p> <p style="margin-left: 20px;">\$ 20,000 Downtown Beautification/Maintenance/Landscaping</p> <p style="margin-left: 20px;">\$ 840 Portable Restroom at Lenny's Market</p> <p style="margin-left: 20px;">\$ 5,000 Miscellaneous Main Street Services and Printing</p> <hr style="width: 10%; margin-left: 0;"/> <p style="margin-left: 20px;">\$30,840</p> <p style="margin-left: 20px;">Recommended: \$30,000</p> <p style="margin-left: 20px;">Remove the \$840 charged to PW</p>	<p>30,000</p>
<p>270-83-7551-522201 OFFICE EQUIP-REP & MAI</p> <p style="margin-left: 20px;">Requested Amount: \$1,200</p> <p style="margin-left: 20px;">Printer/Copier Monthly Cost</p>	<p>1,200</p>
<p>270-83-7551-522202 AUTO & TRUCK REP & MA</p> <p style="margin-left: 20px;">Requested Amount: \$3.000</p> <p style="margin-left: 20px;">Maintenance of Express Van (Bus)</p> <p style="margin-left: 20px;">Trolley Signage</p>	<p>3,000</p>

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
270-83-7551-522206 COMPUTER REPAIR & MA	500
270-83-7551-523100 INSURANCE EXPENSE	5,072
Requested Amount: \$6,080	
This is the Main Street allocation for property and liability insurance. The request includes a projected increase of approximately 7%.	
Recommended: \$5,072	
This is the Main Street allocation for property and liability insurance. The request includes a projected increase of approximately 5%.	
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	350
270-83-7551-523301 ADVERTISING EXPENSE	18,000
Requested Amount: \$18,000	
Magazine Share Ads, Co-Op Commercials, Newspaper, Radio, Social Media, Direct Mail, etc.	

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
270-83-7551-523600 DUES & SUBSCRIPTIONS	4,360
Requested Amount: \$4,360	
\$ 25 National Trust for Historic Preservation	
\$ 100 Georgia Grown Membership	
\$ 350 National Main Street Center	
\$ 200 Georgia Downtown Association	
\$ 48 Americus Times Recorder	
\$ 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	
\$ 4,360	
270-83-7551-523700 TRAINING & MEETINGS	16,950
Requested Amount: \$16,950	
\$ 900 National Main Street Conference (2 staff)	
\$ 2,000 NMSC Travel (2 staff)	
\$ 2,000 NMSC Lodging (2 staff)	
\$ 750 Georgia Downtown Association Conference (2 staff)	
\$ 2,000 GDA Conference Hotel (2 staff)	
\$ 800 GDA Conference Travel/Meals (2 staff)	
\$ 2,000 Annual Main Street Board Retreat	
\$ 500 Board Member Training	
\$ 2,000 Business Education/Training Series	
\$ 2,500 STS Marketing College (Year 2 of 3)	
\$ 1,500 Main Street 201 Training/Travel	
\$16,950	
270-83-7551-523900 UNIFORMS	1,000
Requested Amount: \$1,000	
Main Street branded professional attire	

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
270-83-7551-523906 TROLLEY EXPENSES	1,000
Requested Amount: \$2,000	
Trolley maintenance and additional driver(s) when needed.	
Recommended: \$1,000	
Recommended decreased due to the purchase of the new trolley.	
270-83-7551-531100 OFFICE /COMPUTER SUPP:	3,500
Requested Amount: \$3,500	
Normal supplies needed to run the office: paper, pens, business cards, envelopes, letterhead, toner, furniture, etc.	
270-83-7551-531112 FLOWERS & PLANTS	7,000
Requested Amount: \$7,000	
Maintenance of downtown planters.	
270-83-7551-531210 WATER,SEWER,&GARBAC	200
Requested Amount: \$200	
Farmers Market and Rylander Park	
270-83-7551-531225 STORM WATER	1,200
Requested Amount: \$1,200	
Farmers Market and Rylander Park	
270-83-7551-531230 ELECTRICITY	3,000
Requested Amount: \$3,000	
Farmers Market, Rylander Park, Pole Attachments	
270-83-7551-531270 GASOLINE ALLOCATED	1,500
Requested Amount: \$1,500	
Gasoline for the Express Van (Bus) and Trolley	

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
270-83-7551-531700 OTHER SUPPLIES	18,000
Requested Amount: \$18,000	
\$ 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	
\$ 2,000 Back to School Bash	
\$ 3,000 Miscellaneous event equipment/rentals/needs	
<u>\$18,000</u>	
270-83-7551-542900 OTHER CAPITAL EXPENDI	45,000
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>	
270-83-7551-551101 DATA CENTER EXPENSE	1,390
This is the amount allocated to this department for internet, other computer connections, repair, & upgrade of computer equipment.	
270-83-7551-573001 BANK CHARGES	0
270-83-7551-611000 TRANSFER TO DDA	0
270 MAIN STREET	334,077
83 MAIN STREET	334,077
	334,077

CITY OF AMERICUS
 2023 OPERATING BUDGET-REVENUES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>% REM</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
220 COMMUNITY DEVELOPMENT							
220-00-0000-361001 INTEREST ON REV LOANS	0	400	0	100.00	400	400	400
220-00-0000-361004 INT ON 2004 HOUSING LOAN	0	0	0	0.00	0	0	0
220-00-0000-389000 OTHER MISC INCOME	0	0	0	0.00	0	0	0
220 COMMUNITY DEVELOPMENT	<u>0</u>	<u>400</u>	<u>0</u>	100.00	<u>400</u>	<u>400</u>	<u>400</u>
	<u>0</u>	<u>400</u>	<u>0</u>	100.00	<u>400</u>	<u>400</u>	<u>400</u>

CITY OF AMERICUS
2023 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.										
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Estimated Interest</td> <td style="width: 15%;">Principal Balance</td> <td style="width: 70%;"></td> </tr> <tr> <td>2023</td> <td>@06/30/22</td> <td></td> </tr> <tr> <td style="border-top: 1px solid black;">\$400</td> <td style="border-top: 1px solid black;">\$ 10,158</td> <td>Cafe Campesino</td> </tr> </table>	Estimated Interest	Principal Balance		2023	@06/30/22		\$400	\$ 10,158	Cafe Campesino	
Estimated Interest	Principal Balance									
2023	@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
 2023 OPERATING BUDGET-REVENUES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
221 STATE REVOLVING LOAN						
221-00-0000-361000 OTHER INTEREST EARNED	0	0	337	0	0	0
221-00-0000-361001 REVOLVING LOAN INTERES	0	4,159	0	4,875	4,875	4,875
221 STATE REVOLVING LOAN	<u>0</u>	<u>4,159</u>	<u>337</u>	<u>4,875</u>	<u>4,875</u>	<u>4,875</u>
	<u>0</u>	<u>4,159</u>	<u>337</u>	<u>4,875</u>	<u>4,875</u>	<u>4,875</u>

CITY OF AMERICUS
2023 OPERATING BUDGET-REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>																														
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.																															
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Estimated Interest 2023</th> <th style="text-align: left;">Principal Balance @6/30/22</th> <th></th> </tr> </thead> <tbody> <tr> <td style="border-top: 1px solid black;">\$ 0</td> <td style="border-top: 1px solid black;">\$ 4,914</td> <td>Windsor Spa LLC</td> </tr> <tr> <td>\$ 300</td> <td>\$ 5,510</td> <td>Cafe Campesino</td> </tr> <tr> <td>\$ 875</td> <td>\$18,795</td> <td>First Sight Ultrasound</td> </tr> <tr> <td>\$1,000</td> <td>\$29,609</td> <td>Seafood Center</td> </tr> <tr> <td>\$ 450</td> <td>\$ 9,738</td> <td>Madea's Diner & Bakery</td> </tr> <tr> <td>\$ 650</td> <td>\$18,795</td> <td>Longshot Provisions LLC</td> </tr> <tr> <td>\$ 900</td> <td>\$24,500</td> <td>Graceful Hands Homeccare LLC</td> </tr> <tr> <td>\$ 700</td> <td>\$20,625</td> <td>Amiais Healthcare LLC</td> </tr> <tr> <td style="border-top: 1px solid black;">\$4,875</td> <td style="border-top: 1px solid black;">\$129,056</td> <td></td> </tr> </tbody> </table>	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		
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
2023 OPERATING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
63 STATE REVOLVING LOAN						
221-63-7300-571000 TRANSFER TO DCA	58,511	0	30,049	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>58,511</u>	<u>0</u>	<u>30,049</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u><u>58,511</u></u>	<u><u>0</u></u>	<u><u>30,049</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

CITY OF AMERICUS
 2023 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	0
	0

CITY OF AMERICUS
 2023 OPERATING BUDGET-REVENUES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</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	0	0	0	0
226 2001 PROGRAM INCOME	<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
2023 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
 2023 OPERATING BUDGET-REVENUES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
229 TE PROJECT						
229-00-0000-331150 TE REVENUE	338,239	0	0	0	0	0
229-00-0000-334100 STATE REIMBSMNT	0	0	0	0	0	0
229-00-0000-361000 OTHER INTEREST EARNED	<u>0</u>	<u>0</u>	<u>29</u>	<u>0</u>	<u>0</u>	<u>0</u>
229 TE PROJECT	<u>338,239</u>	<u>0</u>	<u>29</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u><u>338,239</u></u>	<u><u>0</u></u>	<u><u>29</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

CITY OF AMERICUS
2023 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	0
	0

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
79 TE PROJECT						
229-79-1530-521201 LEGAL EXPENSES	0	0	0	0	0	0
229-79-1530-573000 BANK CHARGES	0	0	33	0	0	0
229-79-7500-541466 CONSTRUCTION	792,726	0	559,346	0	0	0
229-79-7500-541467 ENGINEERING	0	0	0	0	0	0
79 TE PROJECT	<u>792,726</u>	<u>0</u>	<u>559,379</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>792,726</u>	<u>0</u>	<u>559,379</u>	<u>0</u>	<u>0</u>	<u>0</u>

CITY OF AMERICUS
2023 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
 2023 OPERATING BUDGET-REVENUES

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

CITY OF AMERICUS
2023 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
2023 OPERATING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
92 2021 CDBG ACCOUNT						
235-92-7300-541463 GENERAL ADMINISTRATION	0	0	4,900	0	0	0
235-92-7300-541467 ENGINEERING	0	0	104,840	0	0	0
92 2021 CDBG ACCOUNT	<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>	<u>109,740</u>	<u>0</u>	<u>0</u>	<u>0</u>

CITY OF AMERICUS
2023 OPERATING BUDGET- EXPENDITURES DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
92 2021 CDBG ACCOUNT	
235-92-7300-541463 GENERAL ADMINSTRATIC	0
235-92-7300-541467 ENGINEERING	0
92 2021 CDBG ACCOUNT	0
	0

CITY OF AMERICUS
 2023 OPERATING BUDGET-REVENUES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
275 HOTEL/MOTEL TAX FUND						
275-00-0000-314100 HOTEL/MOTEL TAX FUND	397,902	350,000	383,949	360,000	385,000	385,000
275 HOTEL/MOTEL TAX FUND	<u>397,902</u>	<u>350,000</u>	<u>383,949</u>	<u>360,000</u>	<u>385,000</u>	<u>385,000</u>
	<u><u>397,902</u></u>	<u><u>350,000</u></u>	<u><u>383,949</u></u>	<u><u>360,000</u></u>	<u><u>385,000</u></u>	<u><u>385,000</u></u>

CITY OF AMERICUS
2023 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>Tourism Fund</td> </tr> <tr> <td>\$100,000</td> <td>Rylander Theater Operating expenses (same as prior years)</td> </tr> <tr> <td>\$ 0</td> <td>DDA Marketing</td> </tr> <tr> <td>\$ 0</td> <td>Transportation for Train</td> </tr> <tr> <td>\$ 28,434</td> <td>General Fund</td> </tr> <tr> <td style="border-top: 1px solid black;">\$360,000</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>Tourism Fund</td> </tr> <tr> <td>\$100,000</td> <td>Rylander Theater Operating expenses (same as prior years)</td> </tr> <tr> <td>\$ 0</td> <td>DDA Marketing</td> </tr> <tr> <td>\$ 0</td> <td>Transportation for Train</td> </tr> <tr> <td>\$ 54,019</td> <td>General Fund</td> </tr> <tr> <td style="border-top: 1px solid black;">\$385,000</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	\$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	\$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																								
\$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																								
\$385,000																									
275 HOTEL/MOTEL TAX FUND	385,000																								
	385,000																								

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
37 HOTEL/MOTEL TAX						
275-37-7540-611000 TRANSFER TO GEN FUND	397,902	350,000	383,949	360,000	385,000	385,000
37 HOTEL/MOTEL TAX	<u>397,902</u>	<u>350,000</u>	<u>383,949</u>	<u>360,000</u>	<u>385,000</u>	<u>385,000</u>
	<u><u>397,902</u></u>	<u><u>350,000</u></u>	<u><u>383,949</u></u>	<u><u>360,000</u></u>	<u><u>385,000</u></u>	<u><u>385,000</u></u>

CITY OF AMERICUS
2023 OPERATING BUDGET- EXPENDITURES DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
275 HOTEL/MOTEL TAX FUND	
275-37-7540-611000 TRANSFER TO GEN FUND	385,000
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.	
275 HOTEL/MOTEL TAX FUND	385,000
	385,000

CITY OF AMERICUS
 2023 OPERATING BUDGET-REVENUES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
280 SPLOST						
280-00-0000-313202 2020 SPLOST REVENUE	507,610	0	1,782,396	0	0	0
280-00-0000-313901 2019 GO BOND REVENUE	303,805	0	0	0	0	0
280-00-0000-361001 INTEREST EARNED ON BONI	0	0	562	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 :	20	0	206	0	0	0
280 SPLOST	<u>811,435</u>	<u>0</u>	<u>1,783,165</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>811,435</u>	<u>0</u>	<u>1,783,165</u>	<u>0</u>	<u>0</u>	<u>0</u>

CITY OF AMERICUS
2023 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	<u>0</u>
	<u>0</u>
	<u><u>0</u></u>

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
39 SPLOST - PUBLIC SAFETY						
280-39-1110-542901 CITY BLDG REPAIR/RENOVA	156,118	297,500	261,722	297,500	297,500	297,500
280-39-1110-542902 FACILITES BLDG RENOV & II	450,351	0	254,036	0	0	0
280-39-1110-573000 BANK CHARGES	28	0	0	0	0	0
280-39-1565-541300 BUILDINGS AND BUILDING I	469,901	0	0	0	0	0
280-39-3200-542900 PUBLIC SAFETY BUILDING	0	0	0	0	0	0
280-39-3200-542901 PUBLIC SAFETY FACIL, EQUI	739,203	0	1,525,898	0	0	0
280-39-4200-542900 STREET IMPROVEMENTS	0	1,000,000	340,234	1,000,000	1,000,000	1,000,000
280-39-4200-542902 NORTH JACKSON STREET	0	0	0	0	0	0
280-39-4200-542903 ROADS, STREETS, AND BRID	0	0	0	0	0	0
280-39-6160-542900 RYLANDER THEATER	378,983	271,400	0	37,412	37,412	37,412
280-39-6200-542900 PUBLIC PARKS & GREEN SPA	218,203	0	15,702	0	0	0
280-39-6220-542900 BELTWAY RECREATIONAL T	133,676	895,580	152,986	759,545	759,545	759,545
280-39-7540-542900 TOURISM SIGNAGE	0	0	0	0	0	0
39 SPLOST - PUBLIC SAFETY	<u>2,546,465</u>	<u>2,464,480</u>	<u>2,550,577</u>	<u>2,094,457</u>	<u>2,094,457</u>	<u>2,094,457</u>
	<u>2,546,465</u>	<u>2,464,480</u>	<u>2,550,577</u>	<u>2,094,457</u>	<u>2,094,457</u>	<u>2,094,457</u>

CITY OF AMERICUS
2023 OPERATING BUDGET- EXPENDITURES DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
280 SPLOST	
280-39-1110-542901 CITY BLDG REPAIR/RENO Recommended Amount: \$297,500	297,500
This amount includes the following:	
\$ 15,000 Remaining Burn Building/Training Tower	
\$ 220,000 Fire Station #3	
\$ 25,000 Fire Station #2	
\$ 18,000 Replacement Window for Station#3 and other station repairs	
\$ 19,500 Municipal Building repairs including HVAC & Elevator	
<hr style="width: 100px; margin-left: 0;"/> \$ 297,500	
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 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.	0
280-39-4200-542900 STREET IMPROVEMENTS Requested Amount: \$1,000,000	1,000,000
280-39-4200-542902 NORTH JACKSON STREET	0
280-39-4200-542903 ROADS, STREETS, AND BR	0

CITY OF AMERICUS
2023 OPERATING BUDGET- EXPENDITURES DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
280-39-6160-542900 RYLANDER THEATER Recommended Amount: \$37,412	37,412
This is the estimated remaining SPLOST allocation dedicated to Building Repair and Maintenance SPECIAL PROJECTS for the Rylander Theatre	
280-39-6200-542900 PUBLIC PARKS & GREEN SPACES	0
280-39-6220-542900 BELTWAY RECREATIONALS Recommended Amount: \$759,545	759,545
*This is the estimated remaining SPLOST allocation for Beltway Recreational Trails.	
280-39-7540-542900 TOURISM SIGNAGE	0
280 SPLOST	<hr style="border: 0.5px solid black;"/> 2,094,457 <hr style="border: 0.5px solid black;"/> 2,094,457 <hr style="border: 1px solid black;"/>

CITY OF AMERICUS
 2023 OPERATING BUDGET-REVENUES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
281 TSPLOST						
281-00-0000-313201 TSPLOST REVENUE	285,095	231,500	275,573	247,380	247,380	247,380
281-00-0000-361000 OTHER INTEREST EARNED	97	0	41	90	90	90
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>
281 TSPLOST	<u>285,191</u>	<u>231,500</u>	<u>275,614</u>	<u>247,470</u>	<u>247,470</u>	<u>247,470</u>
	<u>285,191</u>	<u>231,500</u>	<u>275,614</u>	<u>247,470</u>	<u>247,470</u>	<u>247,470</u>

CITY OF AMERICUS
2023 OPERATING BUDGET-REVENUES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
281 TSPLOST	
281-00-0000-313201 TSPLOST REVENUE	247,380
Requested Amount: \$247,380	
The requested amount is an average of the actual revenue received for the previous six years.	
281-00-0000-361000 OTHER INTEREST EARNEI	90
Requested Amount: \$90	
The requested amount is an estimate.	
281-00-0000-389003 CARRY OVER OF FUND B/	0
281 TSPLOST	247,470
	247,470

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</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	0	20,000	39,809	20,000	20,000	20,000
281-48-4200-541466 STREET IMPROVEMENTS	223,104	193,250	157,842	189,220	209,220	209,220
281-48-4200-611000 TRANSFER TO GENERAL FUN	16,350	18,250	18,250	18,250	18,250	18,250
281-48-4200-611001 TRANSFER TO CDBG GRANT	0	0	0	0	0	0
281-48-4200-611002 TRANSFER TO TE PROJECT	0	0	500,000	0	0	0
48 TSPLOST	<u>239,454</u>	<u>231,500</u>	<u>715,901</u>	<u>227,470</u>	<u>247,470</u>	<u>247,470</u>
	<u>239,454</u>	<u>231,500</u>	<u>715,901</u>	<u>227,470</u>	<u>247,470</u>	<u>247,470</u>

CITY OF AMERICUS
2023 OPERATING BUDGET- EXPENDITURES DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
281 TSPLOST	
281-48-1110-542900 TRAIN DEPOT	0
281-48-1110-542901 CARTER REGIONAL AIRPC	0
281-48-4200-531110 STREET-REP & MAINT Recommended Amount: \$20,000	20,000
281-48-4200-541466 STREET IMPROVEMENTS Requested Amount: \$189,220	209,220
This is the amount remaining after the transfer to the general fund for LMIG matching funds and normal repair & maintenance for sidewalks, etc.	
Recommended Amount: \$209,220	
\$20,000 for Speed Bumps	
281-48-4200-611000 TRANSFER TO GENERAL F	18,250
281-48-4200-611001 TRANSFER TO CDBG GRA	0
281-48-4200-611002 TRANSFER TO TE PROJEC	0
281 TSPLOST	247,470
	247,470

CITY OF AMERICUS
 2023 OPERATING BUDGET-REVENUES

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

CITY OF AMERICUS
2023 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
2023 OPERATING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
93 2021 CHIP ACCOUNT						
346-93-7300-541463 GENERAL ADMINSTRATION	0	0	-100	0	0	0
346-93-7300-541465 REHAB OF PRIVATE PROPER	0	0	224,740	0	0	0
93 2021 CHIP ACCOUNT	<u>0</u>	<u>0</u>	<u>224,640</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>	<u>224,640</u>	<u>0</u>	<u>0</u>	<u>0</u>

CITY OF AMERICUS
 2023 OPERATING BUDGET- EXPENDITURES DETAIL

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

CITY OF AMERICUS
2023 OPERATING BUDGET

WATER & SEWER MAINTENANCE

DEPARTMENT GOALS – 2023

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
2023 OPERATING BUDGET-REVENUES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
505 WATER & SEWER FUND						
505-00-0000-315901 FOG REVENUE & SURCHARG	15,825	12,000	15,075	14,355	14,355	14,355
505-00-0000-344210 WATER BILLINGS	2,622,163	2,715,000	2,539,734	2,715,000	2,735,000	2,735,000
505-00-0000-344230 SEWER BILLINGS	2,906,631	3,006,700	2,960,025	3,006,750	3,006,750	3,006,750
505-00-0000-349400 METER SALES	38,571	30,000	27,997	30,000	30,000	30,000
505-00-0000-349401 SEWER CONNECTIONS	3,800	4,000	4,490	4,000	4,000	4,000
505-00-0000-349402 WATER RECONNECT FEES	66,667	60,000	53,561	60,000	60,000	60,000
505-00-0000-349404 PENALTY	451,077	350,000	1,059,437	350,000	500,000	500,000
505-00-0000-349900 WEB PAY CONVENIENCE FEI	72,821	70,000	82,009	70,000	80,000	80,000
505-00-0000-361000 OTHER INTEREST EARNED	0	800	1,551	800	800	800
505-00-0000-361001 INTEREST ON REV BOND RE:	232	400	191	400	400	400
505-00-0000-361002 INTEREST 2019 REV BOND RI	11,396	15,000	12,536	24,000	24,000	24,000
505-00-0000-381002 WATER TOWER RENTAL-VEI	11,273	10,700	11,612	10,700	10,700	10,700
505-00-0000-389000 OTHER MISC INCOME	12,219	5,000	24,434	5,000	5,000	5,000
505-00-0000-389002 CASH SHORT AND OVER	96	0	-104	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	8,532	10,000	4,318	10,000	10,000	10,000
505-00-0000-389006 CARRYOVER OF RET EARNIN	0	75,000	0	75,000	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	0	0	0	0
505-00-0000-392200 RECYCLING PROCEEDS	0	0	363	0	0	0
505-00-0000-393400 PREMIUM ON BONDS SOLD	0	0	0	0	0	0
505 WATER & SEWER FUND	<u>6,221,303</u>	<u>6,364,600</u>	<u>6,797,228</u>	<u>6,376,005</u>	<u>6,506,005</u>	<u>6,506,005</u>
	<u>6,221,303</u>	<u>6,364,600</u>	<u>6,797,228</u>	<u>6,376,005</u>	<u>6,506,005</u>	<u>6,506,005</u>

CITY OF AMERICUS
2023 OPERATING BUDGET-REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
505 WATER & SEWER FUND	
505-00-0000-315901 FOG REVENUE & SURCHA	14,355
Requested Amount: \$14,355	
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	 2,735,000
Requested Amount: \$2,715,000	
This amount is necessary to meet current operating expenses and debt service payback.	
Current Requested Recommended	
\$7.10 \$7.10 \$7.10 Residential/Small Comm/Industrial Base	
\$2.32 \$2.32 \$2.32 Operating (per 100 cu ft	
\$6.39 \$6.39 \$6.39 Senior Citizens Base	
\$2.09 \$2.09 \$2.09 Senior Citizens Operating (per 100 cu ft)	
The rates for water customers outside the city limits are twice the inside rate to recover the additional costs involved in providing the service.	
Recommended: \$2,735,00	
Increased for new businesses opening in the City.	
*Rates have not been raised in over 10 years. Jacobs contract increases 2-4% annually.	

CITY OF AMERICUS
2023 OPERATING BUDGET-REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>								
<p>505-00-0000-344230 SEWER BILLINGS</p> <p style="padding-left: 20px;">Requested Amount: \$3,006,750</p> <p style="padding-left: 20px;">This amount is needed to meet the operating expenses and the debt service payments of the sewer system.</p> <p style="padding-left: 20px;">Current Requested Recommended</p> <table style="margin-left: 40px; border-collapse: collapse;"> <tr> <td style="padding-right: 10px;">\$12.50</td> <td style="padding-right: 10px;">\$12.50</td> <td style="padding-right: 10px;">\$12.50</td> <td>Residential/Small Comm/Industrial Base</td> </tr> <tr> <td style="padding-right: 10px;">\$ 2.95</td> <td style="padding-right: 10px;">\$ 2.95</td> <td style="padding-right: 10px;">\$ 2.95</td> <td>Operating (per 100 cu ft)</td> </tr> </table> <p style="padding-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="padding-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="padding-left: 20px;">*Rates have not been raised in over 10 years. Jacobs contract increases 2-4% annually.</p>	\$12.50	\$12.50	\$12.50	Residential/Small Comm/Industrial Base	\$ 2.95	\$ 2.95	\$ 2.95	Operating (per 100 cu ft)	3,006,750
\$12.50	\$12.50	\$12.50	Residential/Small Comm/Industrial Base						
\$ 2.95	\$ 2.95	\$ 2.95	Operating (per 100 cu ft)						
<p>505-00-0000-349400 METER SALES</p> <p style="padding-left: 20px;">Requested Amount: \$30,000</p> <p style="padding-left: 20px;">This is for new meter installations not replacements.</p>	30,000								
<p>505-00-0000-349401 SEWER CONNECTIONS</p> <p style="padding-left: 20px;">Requested Amount: \$4,000</p> <p style="padding-left: 20px;">The requested amount is for new sewer connections.</p>	4,000								
<p>505-00-0000-349402 WATER RECONNECT FEES</p> <p style="padding-left: 20px;">Requested Amount: 60,000</p> <p style="padding-left: 20px;">This amount is for 1,200 reconnects at \$50 each.</p>	60,000								

CITY OF AMERICUS
2023 OPERATING BUDGET-REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>505-00-0000-349404 PENALTY</p> <p style="padding-left: 20px;">Requested Amount: \$350,000</p> <p style="padding-left: 20px;">This amount represents the amount of penalty received as a result of the customer not paying the utility bill by the due date.</p> <p style="padding-left: 20px;">Recommended Amount: \$500,000</p>	<p>500,000</p>
<p>505-00-0000-349900 WEB PAY CONVENIENCE</p> <p style="padding-left: 20px;">Requested Amount: \$70,000</p> <p style="padding-left: 20px;">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"</p> <p style="padding-left: 20px;">Recommended: \$80,000</p> <p style="padding-left: 20px;">Increased due to 2022 increase over 2021. Increase in customers using credit cards to make payments,</p>	<p>80,000</p>
<p>505-00-0000-361000 OTHER INTEREST EARNEI</p> <p style="padding-left: 20px;">Requested Amount: \$800</p> <p style="padding-left: 20px;">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.</p>	<p>800</p>
<p>505-00-0000-361001 INTEREST ON REV BOND</p> <p style="padding-left: 20px;">Requested Amount: \$400</p> <p style="padding-left: 20px;">This is the interest on the 2013 Revenue Bond idle cash.</p>	<p>400</p>
<p>505-00-0000-361002 INTEREST 2019 REV BOND</p> <p style="padding-left: 20px;">Requested Amount: \$24,000</p> <p style="padding-left: 20px;">This is the interest earned on the 2019 Revenue Bond.</p>	<p>24,000</p>
<p>505-00-0000-381002 WATER TOWER RENTAL</p> <p style="padding-left: 20px;">Requested Amount: \$10,700</p> <p style="padding-left: 20px;">This is rental income from Verizon for use of our water tower</p>	<p>10,700</p>

CITY OF AMERICUS
2023 OPERATING BUDGET-REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
505-00-0000-389000 OTHER MISC INCOME	5,000
Requested Amount: \$5,000	
This is revenue that is not specific to a separate line item.	
505-00-0000-389002 CASH SHORT AND OVER	0
Requested Amount: \$0	
505-00-0000-389003 INS PROCEEDS-2010 REVE	0
505-00-0000-389004 RECOVERY OF BAD DEBT	10,000
Requested Amount: \$10,000	
This is the estimated collections on previously written off utility bills. Some of this revenue is offset by related collection cost expense in the Utility Billing Expense budget (Department 43). This is the estimate for the Water & Sewer portion.	
505-00-0000-389006 CARRYOVER OF RET EARN	25,000
The carryover of retained earnings from the previous year is comprised of the following: Requested Amount: \$75,000	
\$ 25,000 Senus FlexNet Upgrade (43) (2016 carryover)	
\$ 50,000 Interactive Voice Response System (43) (2018 carryover)	
<u> </u>	
\$ 75,000	
Recommended: \$25,000	
\$ 25,000 Senus FlexNet Upgrade (43) (2016 carryover)	
505-00-0000-389007 MISC INCOME AR	0
505-00-0000-390000 CONTRIBUTIONS	0
505-00-0000-391105 TRANSFER FROM STORM	0

CITY OF AMERICUS
2023 OPERATING BUDGET-REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
505-00-0000-392110 GAIN/LOSS - SALE OF CAP	0
505-00-0000-392200 RECYCLING PROCEEDS	0
505-00-0000-393400 PREMIUM ON BONDS SOL	0
505 WATER & SEWER FUND	<hr/> 6,506,005
	<hr/> <hr/> 6,506,005

CITY OF AMERICUS
2023 OPERTING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</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	294,046	339,616	310,668	406,495	325,178	325,178
505-40-4400-511300 OVERTIME PAY	25,080	50,000	20,275	50,000	40,000	40,000
505-40-4400-512100 GROUP MEDICAL INSURANC	70,284	70,519	70,261	70,519	77,616	77,616
505-40-4400-512101 OPT OUT INSURANCE PLAN	3,346	3,000	2,308	3,000	3,000	3,000
505-40-4400-512110 GROUP DENTAL INSURANCE	1,457	2,655	1,512	2,655	2,655	2,655
505-40-4400-512200 SOCIAL SECURITY PAYMENT	23,200	30,283	23,141	31,097	29,179	29,179
505-40-4400-512400 RETIREMENT SYSTEM	40,033	49,284	48,072	50,609	42,261	42,261
505-40-4400-512700 WORKERS' COMPENSATION	16,157	21,942	17,436	22,557	17,854	17,854
505-40-4400-522000 OTHER OUTSIDE SERVICES	20,201	50,000	33,400	50,000	45,000	45,000
505-40-4400-522009 CONTRACTED MAINTENANC	0	15,000	0	15,000	15,000	15,000
505-40-4400-522202 AUTO & TRUCK-REP & MAIN	38,228	35,000	24,042	35,000	30,000	30,000
505-40-4400-522203 MACH & EQUIP-REP & MAIN	3,200	5,000	2,975	7,500	7,500	7,500
505-40-4400-522207 W & S SYSTEM-REP & MAIN	223,221	150,000	50,218	150,000	125,000	125,000
505-40-4400-523200 TELEPHONE EXPENSE	4,925	4,500	4,903	4,500	4,500	4,500
505-40-4400-523600 DUES & SUBSCRIPTIONS	0	1,000	0	1,000	1,000	1,000
505-40-4400-523700 TRAINING & MEETINGS	1,437	5,000	2,759	5,000	5,000	5,000
505-40-4400-523900 UNIFORMS	6,428	14,000	7,355	14,000	14,000	14,000
505-40-4400-531105 HAND TOOLS	1,619	10,000	7,636	10,000	10,000	10,000
505-40-4400-531270 GASOLINE ALLOCATED	28,526	25,000	32,309	25,000	25,000	25,000
505-40-4400-531600 WATER METERS	50,875	75,000	66,543	75,000	70,000	70,000
505-40-4400-531700 OTHER SUPPLIES	8,826	25,000	5,643	25,000	20,000	20,000
505-40-4400-542100 MACHINERY & EQUIPMENT	0	10,000	8,625	35,000	35,000	35,000
505-40-4400-542200 AUTOS AND TRUCKS	0	75,000	24,590	25,000	25,000	25,000
505-40-4400-542900 OTHER CAPITAL EXPENDITU	0	0	0	0	0	0

CITY OF AMERICUS
2023 OPERTING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
505-40-4400-551101 DATA CENTER EXPENSE	41	700	24	700	700	700
40 W&S MAINTENANCE DEPT	861,131	1,067,499	764,694	1,114,632	970,443	970,443
	861,131	1,067,499	764,694	1,114,632	970,443	970,443
	861,131	1,067,499	764,694	1,114,632	970,443	970,443

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE 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	325,178
Personnel Requirements:	
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.	
 Recommended: Includes a 5% increase in salaries.	
505-40-4400-511300 OVERTIME PAY	40,000
Requested Amount: \$50,000	
 Recommended: \$40,000	
 Anticipated reduction in overtime cost.	
505-40-4400-512100 GROUP MEDICAL INSURANCE	77,616
Requested Amount: \$70,519	
 The requested amount represents \$8,815 per employee for the year that is paid by the City .	
 Recommended: \$77,616	
 The recommended amount represents \$9,702 per employee for the year that is paid by the City.	

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
505-40-4400-512101 OPT OUT INSURANCE PLA This amount represents \$3,000 per employee for expected Opt Out participation.	3,000
505-40-4400-512110 GROUP DENTAL INSURAN This amount represents \$295 per employee.	2,655
505-40-4400-512200 SOCIAL SECURITY PAYMI This amount is 7.65% of the total salary of the department.	29,179
505-40-4400-512400 RETIREMENT SYSTEM The requested amount is \$50,609 this amount is 12.45% of the total salary of the department.	42,261
<p>Recommended: \$42,261</p> <p>This amount is 11.08% of the total salary of the department. Per GMA, contribution rates have declined slightly.</p>	
505-40-4400-512700 WORKERS' COMPENSATIC This amount represents a percentage of the total salaries for the department based on labor classes and 2022 rates.	17,854

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
505-40-4400-522000 OTHER OUTSIDE SERVICE	45,000
Requested Amount: \$50,000	
\$ 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: \$45,000	
\$ 5,000 Engineering, not related to a Specific Project	
\$ 5,000 Consumer Water Quality Reports (Price Increase)	
\$15,000 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.	
\$45,000	
505-40-4400-522009 CONTRACTED MAINTENA	15,000
Requested Amount: \$15,000	
Easement Cleaning & 3rd Party Boring	

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>505-40-4400-522202 AUTO & TRUCK-REP & MA Requested Amount: \$35,000</p> <p>Recommended: \$30,000</p> <p>Recommended is based off average of expenses</p>	<p>30,000</p>
<p>505-40-4400-522203 MACH & EQUIP-REP & MA Requested Amount: \$7,500</p> <p>This is for the maintenance & repair of the packers, pumps, saws, etc.</p>	<p>7,500</p>
<p>505-40-4400-522207 W & S SYSTEM-REP & MA Requested Amount: \$150,000</p> <p>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.</p> <p>Requested</p> <p>\$ 25,000 Lift Station Repairs \$ 25,000 Hydra Stop Inserts \$100,000 Others: Manholes, Water/Sewer Main, Hydrant, Valve Replacement</p> <hr style="width: 100px; margin-left: 0;"/> <p>\$150,000</p> <p>Recommended : \$125,000</p> <p>\$ 15,000 Lift Station Repairs \$ 25,000 Hydra Stop Inserts \$ 85,000 Others: Manholes, Water/Sewer Main, Hydrant, Valve Replacement</p> <hr style="width: 100px; margin-left: 0;"/> <p>\$125,00</p>	<p>125,000</p>
<p>505-40-4400-523200 TELEPHONE EXPENSE Requested Amount: \$4,500</p> <p>The requested amount is for the Supervisor's cell phone, on-call cell phones, & all lift station land lines.</p>	<p>4,500</p>

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>505-40-4400-523600 DUES & SUBSCRIPTIONS</p> <p style="padding-left: 20px;">Requested Amount: \$1,000</p> <p style="padding-left: 20px;">\$ 900 Utilities Protection Center dues (required line locates)</p> <p style="padding-left: 20px;">\$ 100 Georgia FOG Alliance</p> <p style="padding-left: 20px; border-top: 1px solid black;">\$1,000</p>	<p>1,000</p>
<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: \$25,000</p> <p style="padding-left: 20px;">The amount requested includes fuel for the vehicles & equipment within the W&S Department.</p>	<p>25,000</p>

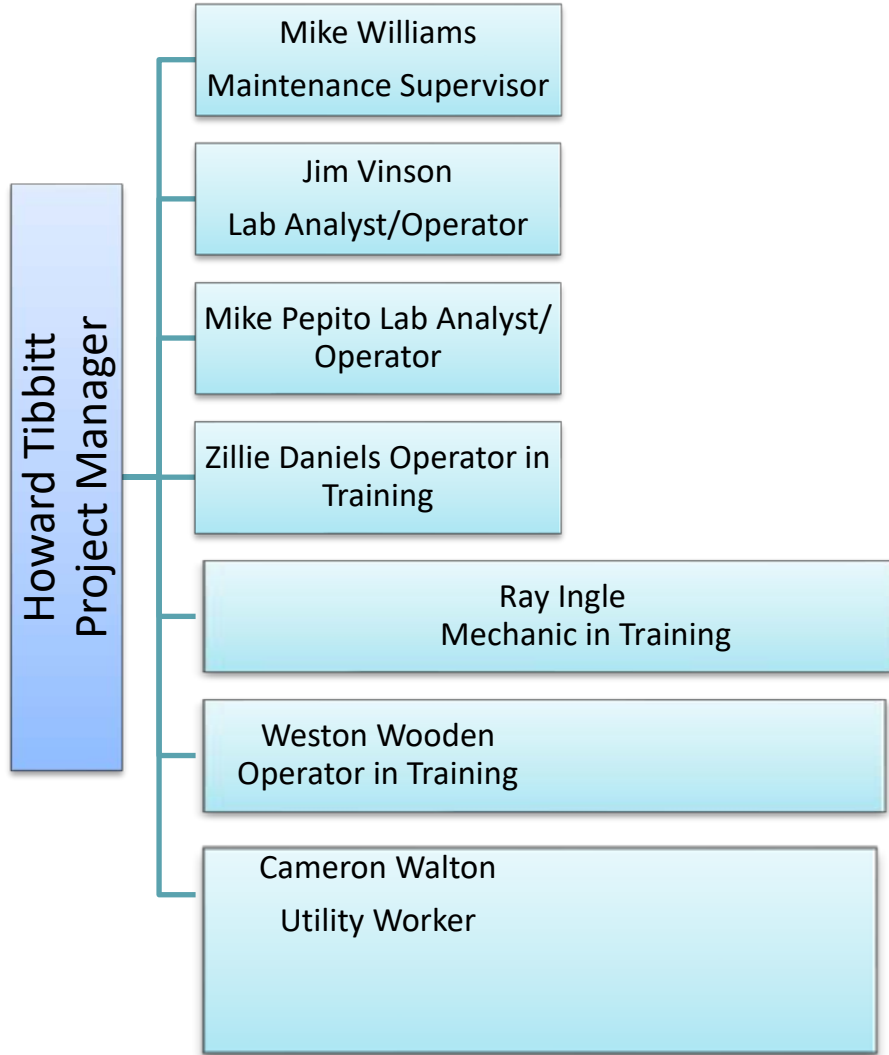
CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>505-40-4400-531600 WATER METERS</p> <p style="padding-left: 20px;">Requested Amount: \$75,000</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.</p> <p style="padding-left: 20px;">Recommended: \$70,000</p> <p style="padding-left: 20px;">Recommended is based off average of expenses</p>	<p>70,000</p>
<p>505-40-4400-531700 OTHER SUPPLIES</p> <p style="padding-left: 20px;">Requested Amount: \$25,000</p> <p style="padding-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="padding-left: 20px;">Recommended: \$20,000</p> <p style="padding-left: 20px;">Reduced due to a recent inventory of the items needed to repair City Water Lines has indicated a need to decrease purchasing to have the appropriate amount of materials on hand.</p>	<p>20,000</p>
<p>505-40-4400-542100 MACHINERY & EQUIPME</p> <p style="padding-left: 20px;">Requested Amount: \$35,000</p> <p style="padding-left: 20px;">3 Lift Station Pumps to replace outdated pumps that are broken & other equipment needed for repairs.</p>	<p>35,000</p>
<p>505-40-4400-542200 AUTOS AND TRUCKS</p> <p style="padding-left: 20px;">Requested Amount: \$25,000</p> <p style="padding-left: 20px;">Service Vehicle</p>	<p>25,000</p>

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
505-40-4400-542900 OTHER CAPITAL EXPENDI Recommended Amount: \$0	0
505-40-4400-551101 DATA CENTER EXPENSE This is the amount allocated to this department for internet, other computer connections, repair, & upgrade of computer equipment.	700
40 W&S MAINTENANCE DEPT	970,443
	970,443
	970,443

CITY OF AMERICUS
2023 OPERATING BUDGET



CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
41 WATER PLANT						
505-41-4400-522000 OTHER OUTSIDE SERVICES	613,262	624,488	624,487	649,468	649,468	649,468
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	128,739	130,000	132,249	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	34,472	35,000	22,518	35,000	35,000	35,000
505-41-4400-531220 NATURAL GAS	218	400	307	400	400	400
505-41-4400-531225 STORM WATER	1,181	2,300	893	2,300	2,300	2,300
505-41-4400-541300 BUILDINGS	0	0	0	0	0	0
505-41-4400-542100 MACHINERY & EQUIPMENT	5,180	0	0	0	0	0
505-41-4400-561000 DEPRECIATION EXPENSE	632,633	834,150	834,150	834,150	834,150	834,150
41 WATER PLANT	<u>1,415,686</u>	<u>1,640,338</u>	<u>1,614,604</u>	<u>1,670,318</u>	<u>1,670,318</u>	<u>1,670,318</u>
	<u>1,415,686</u>	<u>1,640,338</u>	<u>1,614,604</u>	<u>1,670,318</u>	<u>1,670,318</u>	<u>1,670,318</u>
	<u>1,415,686</u>	<u>1,640,338</u>	<u>1,614,604</u>	<u>1,670,318</u>	<u>1,670,318</u>	<u>1,670,318</u>

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

APPROVED
BUDGET

41 WATER PLANT

505-41-4400-522000 OTHER OUTSIDE SERVICE 649,468

Requested Amount: \$649,468

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%

*The proposed 2023 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
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>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: \$0	0
505-41-4400-561000 DEPRECIATION EXPENSE 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	1,670,318
	1,670,318
	1,670,318

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
42 WASTEWATER PLANT						
505-42-4300-522000 OTHER OUTSIDE SERVICES	1,090,246	1,110,200	1,110,200	1,154,608	1,154,607	1,154,607
505-42-4300-522110 SLUDGE DISPOSAL	173,617	175,000	194,807	185,000	185,000	185,000
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'	20,755	25,000	21,800	35,000	25,000	25,000
505-42-4300-523200 TELEPHONE EXPENSE	0	0	0	0	0	0
505-42-4300-531210 WATER, SEWAGE & GARBAC	8,929	18,920	12,498	18,920	9,500	9,500
505-42-4300-531225 STORM WATER	1,086	2,150	1,195	2,150	1,000	1,000
505-42-4300-531230 ELECTRICITY	31,747	24,300	27,901	24,300	24,300	24,300
505-42-4300-531700 OTHER SUPPLIES	0	0	16	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	636,850	636,850	636,850	636,850	636,850	636,850
42 WASTEWATER PLANT	<u>1,963,230</u>	<u>1,997,420</u>	<u>2,005,266</u>	<u>2,061,828</u>	<u>2,041,257</u>	<u>2,041,257</u>
	<u>1,963,230</u>	<u>1,997,420</u>	<u>2,005,266</u>	<u>2,061,828</u>	<u>2,041,257</u>	<u>2,041,257</u>
	<u>1,963,230</u>	<u>1,997,420</u>	<u>2,005,266</u>	<u>2,061,828</u>	<u>2,041,257</u>	<u>2,041,257</u>

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

APPROVED
BUDGET

ACCOUNT NUMBER/DESCRIPTION
42 WASTEWATER PLANT

505-42-4300-522000 OTHER OUTSIDE SERVICE 1,154,607
Requested Amount: \$1,154,608

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%

*The proposed 2023 base fee is per the contract.

505-42-4300-522110 SLUDGE DISPOSAL 185,000
Requested Amount: \$185,000

This line item is for recording the hauling & disposal of sludge from the wastewater plant. The sludge is recycled into fertilizer.

505-42-4300-522200 BUILDING REPAIR& MAIN 0

505-42-4300-522201 OFFICE EQUIP-REP & MAINT 0

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
505-42-4300-522203 MACH & EQUIP-REP & MA Requested Amount: \$35,000 This amount is for repairs over \$2,000 each per the contract with CH2M Hill. Recommended: \$25,000 Recommended is based off average of expenses	25,000
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. Recommended: \$9,500 Recommended is based off average of expenses	9,500
505-42-4300-531225 STORM WATER Requested Amount: \$2,500 This is the Storm Water fees for the waste water plant and lift stations. Recommended: \$1,000 Recommended is based off average of expenses	1,000
505-42-4300-531230 ELECTRICITY Requested Amount: \$24,300 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

CITY OF AMERICUS
 2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
505-42-4300-541300 BUILDING Requested Amount: \$0	0
505-42-4300-542100 MACHINERY & EQUIPME Requested Amount: \$5,000 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 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	2,041,257
	2,041,257
	2,041,257

**CITY OF AMERICUS
2023 OPERATING BUDGET**

UTILITY BILLING DEPARTMENT

MISSION STATEMENT/GENERAL OBJECTIVES (see Finance)

GOALS – 2023 (see Finance)



CITY OF AMERICUS
2023 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 – 2023

<u>Quality Customer Service:</u>	<u>Time Frame</u>
<ul style="list-style-type: none"> • Continue to improve internal reporting and processes to increase employee productivity • Cross train employees regarding customer service and utility billing duties • Continue to utilize agencies to assist in collection of delinquent utility customers • Continue to improve the telephone system for improved customer service to include automated interactive voice response(IVR) system for payment arrangements, balances, and payments. • Update ordinances to include purchasing policies and e-signatures • Upgrade financial software, and billing software • 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 	<ul style="list-style-type: none"> On-going On-going On-going 2018-2023 On-going 2023 On-going
<u>Educate/Involve Citizens:</u>	<u>Time Frame</u>
<ul style="list-style-type: none"> • Educate Citizens through newspaper, radio, & television • Participation in Customer Service Week and other customer focused events 	<ul style="list-style-type: none"> As Needed As Needed
<u>Treasury Management / Record Keeping:</u>	<u>Time Frame</u>
<ul style="list-style-type: none"> • Complete annual audit & submission of CAFR for Certificate of Achievement in Financial Reporting • Improve collection of Storm Water only accounts through garnishment/court 	<ul style="list-style-type: none"> May/June On-going

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
43 UTILITY BILLING						
505-43-1530-521201 LEGAL EXPENSE	1,540	1,500	125	1,500	1,500	1,500
505-43-1565-531108 BUILDING REPAIR & MAINT	0	2,000	3,002	2,000	2,000	2,000
505-43-4400-511000 REGULAR PAY	265,613	293,412	315,800	337,388	303,113	303,113
505-43-4400-511300 OVERTIME PAY	12,478	16,790	7,065	16,790	11,500	11,500
505-43-4400-512100 GROUP MEDICAL INSURANC	61,829	61,704	61,484	61,704	67,914	67,914
505-43-4400-512101 OPT OUT INSURANCE PLAN	3,000	3,000	3,000	3,000	3,000	3,000
505-43-4400-512110 GROUP DENTAL INSURANCE	2,775	2,360	4,122	2,655	2,655	2,655
505-43-4400-512200 SOCIAL SECURITY PAYMENT	19,914	22,628	22,364	25,810	24,587	24,587
505-43-4400-512400 RETIREMENT SYSTEM	26,136	36,826	31,380	42,005	35,611	35,611
505-43-4400-512401 PENSION EXPENSE	0	0	0	0	0	0
505-43-4400-512700 WORKERS' COMPENSATION	2,819	2,744	2,180	3,137	2,812	2,812
505-43-4400-521100 PURCHASED/CONTRACTED S	0	0	0	0	0	0
505-43-4400-521203 AUDIT FEES	0	0	0	0	0	0
505-43-4400-521302 COLLECTION COSTS	0	5,300	0	5,300	5,300	5,300
505-43-4400-522000 OTHER OUTSIDE SERVICES	47,558	44,000	45,103	54,000	44,000	44,000
505-43-4400-522202 AUTO & TRUCK-REP & MAIN	932	2,000	3,078	2,000	2,000	2,000
505-43-4400-522203 MACH & EQUIP-REP & MAIN	402	1,171	65	1,171	1,171	1,171
505-43-4400-522206 COMPUTER -REP & MAINT	13,862	20,000	12,392	29,840	29,840	29,840
505-43-4400-523100 INSURANCE EXPENSE	37,578	42,160	58,235	45,111	48,501	48,501
505-43-4400-523200 TELEPHONE	10,116	19,000	12,493	19,500	12,000	12,000
505-43-4400-523201 POSTAGE	33,064	40,000	37,290	40,000	30,000	30,000
505-43-4400-523301 ADVERTISING EXPENSES	0	1,200	740	1,200	1,200	1,200
505-43-4400-523700 TRAINING & MEETING	2,564	5,000	673	5,000	2,500	2,500
505-43-4400-523900 UNIFORMS	1,096	750	1,682	750	750	750
505-43-4400-523905 MERCHANT FEES	81,715	70,000	106,640	70,000	80,000	80,000

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
505-43-4400-523909 SALE FEES	0	1,000	0	1,000	0	0
505-43-4400-531100 OFFICE/COMPUTER SUPPLIE	15,586	18,000	12,219	20,000	15,000	15,000
505-43-4400-531230 ELECTRICITY	0	0	0	10,000	10,000	10,000
505-43-4400-531270 GASOLINE ALLOCATED	2,308	2,000	5,965	2,000	2,000	2,000
505-43-4400-531700 OTHER SUPPLIES	6,863	3,500	3,387	3,500	3,500	3,500
505-43-4400-542200 TRUCKS & AUTOMOBILES	0	25,000	24,590	25,000	25,000	25,000
505-43-4400-542900 OTHER CAPITAL EXPENDITU	0	75,000	0	75,000	25,000	25,000
505-43-4400-551101 DATA CENTER EXPENSE	8,599	4,170	10,534	4,170	4,170	4,170
505-43-4400-561001 AMORTIZATION EXPENSE	0	0	0	0	0	0
505-43-4400-571000 CONTINGENCIES	0	7,500	0	7,500	7,500	7,500
505-43-4400-573000 PILOT	206,400	206,400	206,400	206,400	206,400	206,400
505-43-4400-573001 BANK CHARGES	298	0	13	0	0	0
505-43-4400-574000 BAD DEBT EXPENSE	172,672	46,500	50,079	46,500	46,500	46,500
505-43-4400-582001 INTEREST EXPENSE	468,607	455,458	455,458	435,258	435,258	435,258
505-43-4400-583000 PAYING AGENT FEES	1,200	1,200	1,200	0	0	0
505-43-4400-611001 TRANSFER TO GEN FUND	1,071,000	1,071,000	1,071,000	1,071,000	1,071,000	1,071,000
505-43-4400-611002 SHARED REV TO GEN FUND	220,000	220,000	220,000	220,000	220,000	220,000
43 UTILITY BILLING	<u>2,798,524</u>	<u>2,830,273</u>	<u>2,789,757</u>	<u>2,897,189</u>	<u>2,783,282</u>	<u>2,783,282</u>
	<u>2,798,524</u>	<u>2,830,273</u>	<u>2,789,757</u>	<u>2,897,189</u>	<u>2,783,282</u>	<u>2,783,282</u>
	<u><u>2,798,524</u></u>	<u><u>2,830,273</u></u>	<u><u>2,789,757</u></u>	<u><u>2,897,189</u></u>	<u><u>2,783,282</u></u>	<u><u>2,783,282</u></u>

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
43 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	2,000
505-43-4400-511000 REGULAR PAY	303,113
Personnel requirements:	
	Current
Customer Service Administrator	1
Customer Service Representative	2
Utility Billing Technician	1
Courier/Meter Reader	1
Revenue Collector	1
Meter Maintenance Technicians	2
	<hr style="width: 100%; border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> 8
Recommended: Includes a 5% increase in salaries.	
505-43-4400-511300 OVERTIME PAY	11,500
Requested Amount: \$16,790	
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.	
Recommended: \$11,500	
Recommended is based off average of expenses	

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
505-43-4400-512100 GROUP MEDICAL INSURA Requested Amount: \$61,704 The requested amount represents \$8,815 per employee for the year that is paid by the City. Recommended: \$67,914 The recommended amount represents \$9,702 per employee for the year that is paid by the City.	67,914
505-43-4400-512101 OPT OUT INSURANCE PLA This amount represents \$3,000 per employee for expected Opt Out participation.	3,000
505-43-4400-512110 GROUP DENTAL INSURAN This amount represents \$295 per employee.	2,655
505-43-4400-512200 SOCIAL SECURITY PAYMI This amount is 7.65% of the total salary of the department.	24,587
505-43-4400-512400 RETIREMENT SYSTEM The requested amount is \$42,005 this amount is 12.45% of the total salary of the department. Recommended: \$35,611 This amount is 11.08% of the total salary of the department. Per GMA, contribution rates have declined slightly.	35,611
505-43-4400-512401 PENSION EXPENSE	0
505-43-4400-512700 WORKERS' COMPENSATIC This amount represents a percentage of the total salaries for the department based on labor classes and 2022 rates.	2,812
505-43-4400-521100 PURCHASED/CONTRACTE	0

CITY OF AMERICUS
2023 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	
<p>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 2021.</p>	
505-43-4400-522000 OTHER OUTSIDE SERVICE	44,000
Requested Amount \$54,000	
<p>This amount is the ytd annualized and charges for the Online Utility Exchange for running a credit risk report on customers to determine the cost of deposit(s) and the cost for bill printing from an outside agency.</p>	
Recommended: \$44,000	
<p> Recommended is based off average of expenses</p>	
505-43-4400-522202 AUTO & TRUCK-REP & MA	2,000
Requested Amount: \$2,000	
<p>The requested amount is the same amount requested for last year for the normal repair and maintenance of the Courier/Meter Reader's vehicle.</p>	
505-43-4400-522203 MACH & EQUIP-REP & MA	1,171
Requested Amount: \$1,171	
<p>This amount is for incidental repairs. The requested amount is the same amount requested for 2022.</p>	

CITY OF AMERICUS
2023 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;">The requested amount 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: 40px; 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: \$45,111</p> <p style="margin-left: 20px;">This is the general liability, property, and Public Official E&O insurance allocated to the Water & Sewer Fund. The request includes a projected increase of approximately 5%.</p> <p style="margin-left: 20px;">Recommended Amount: \$48,501</p> <p style="margin-left: 20px;">This is the general liability, property, and Public Official E&O insurance allocated to the Water & Sewer Fund. The request includes a projected increase of approximately 7%.</p>	<p>48,501</p>

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>505-43-4400-523200 TELEPHONE</p> <p style="padding-left: 20px;">Requested Amount: \$19,500</p> <p style="padding-left: 20px;">The requested amount includes the following:</p> <p style="padding-left: 40px;">\$ 3,000 Enterprise Billing (Mediacom)</p> <p style="padding-left: 40px;">\$ 2,100 Bandwidth (telephone - 5 lines)</p> <p style="padding-left: 40px;">\$ 3,800 Peppermint Way & Grand Ave tower (radio read)</p> <p style="padding-left: 40px;">\$ 960 Courier & Customer Service Administrator cellular</p> <p style="padding-left: 40px;">\$ 9,640 Other Charges</p> <hr style="width: 10%; margin-left: 0;"/> <p style="padding-left: 40px;">\$19,500</p> <p style="padding-left: 20px;">Recommended: \$12,000</p> <p style="padding-left: 20px;">Services moving to Pineland</p>	<p>12,000</p>
<p>505-43-4400-523201 POSTAGE</p> <p style="padding-left: 20px;">Requested Amount: \$40,000</p> <p style="padding-left: 20px;">The requested amount is for mailing any utility bills and any miscellaneous mailing for utility billing.</p> <p style="padding-left: 20px;">Recommended: \$30,000</p> <p style="padding-left: 20px;">Recommended is based off average of expenses</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>

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>505-43-4400-523700 TRAINING & MEETING</p> <p style="margin-left: 20px;">Requested Amount: \$5,000</p> <p style="margin-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 style="margin-left: 20px;">Recommended: \$2,500</p> <p style="margin-left: 20px;">Recommended is based off average of expenses</p>	<p>2,500</p>
<p>505-43-4400-523900 UNIFORMS</p> <p style="margin-left: 20px;">Requested Amount: \$750</p> <p style="margin-left: 20px;">This amount is for uniforms for three employees.</p>	<p>750</p>
<p>505-43-4400-523905 MERCHANT FEES</p> <p style="margin-left: 20px;">Requested Amount: \$70,000</p> <p style="margin-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="margin-left: 20px;">Recommended: \$80,000</p> <p style="margin-left: 20px;">Off setting Revenue for credit card payments</p>	<p>80,000</p>
<p>505-43-4400-523909 SALE FEES</p> <p style="margin-left: 20px;">Requested Amount: \$1,000</p> <p style="margin-left: 20px;">This is the handling cost for the sale of surplus assets for the Water and Sewer fund.</p> <p style="margin-left: 20px;">Recommended: \$0</p> <p style="margin-left: 20px;">Recommended is based off average of expenses</p>	<p>0</p>

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>505-43-4400-531100 OFFICE/COMPUTER SUPPI Requested Amount: \$20,000</p> <p>The amount covers office and computer supplies.</p> <p>Recommended Amount: \$15,000</p> <p>Recommended is based off average of expenses</p>	15,000
<p>505-43-4400-531230 ELECTRICITY Requested Amount: \$10,000</p> <p>Electricity expense at the Customer Service Center.</p>	10,000
<p>505-43-4400-531270 GASOLINE ALLOCATED Requested Amount: \$2,000</p>	2,000
<p>505-43-4400-531700 OTHER SUPPLIES Requested Amount: \$3,500</p>	3,500
<p>505-43-4400-542200 TRUCKS & AUTOMOBILES Requested: \$25,000</p> <p>Service Truck for Meter Technician</p>	25,000
<p>505-43-4400-542900 OTHER CAPITAL EXPENDI Requested Amount: \$75,000</p> <p>Sensus FlexNet Upgrade \$25,000 Interactive Voice Response System \$50,000</p> <hr style="width: 20%; margin-left: auto; margin-right: 0;"/> <p style="text-align: right;">\$75,000</p> <p>Recommended: \$25,000</p> <p>\$25,000 Sensus FlexNet Upgrade</p>	25,000

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

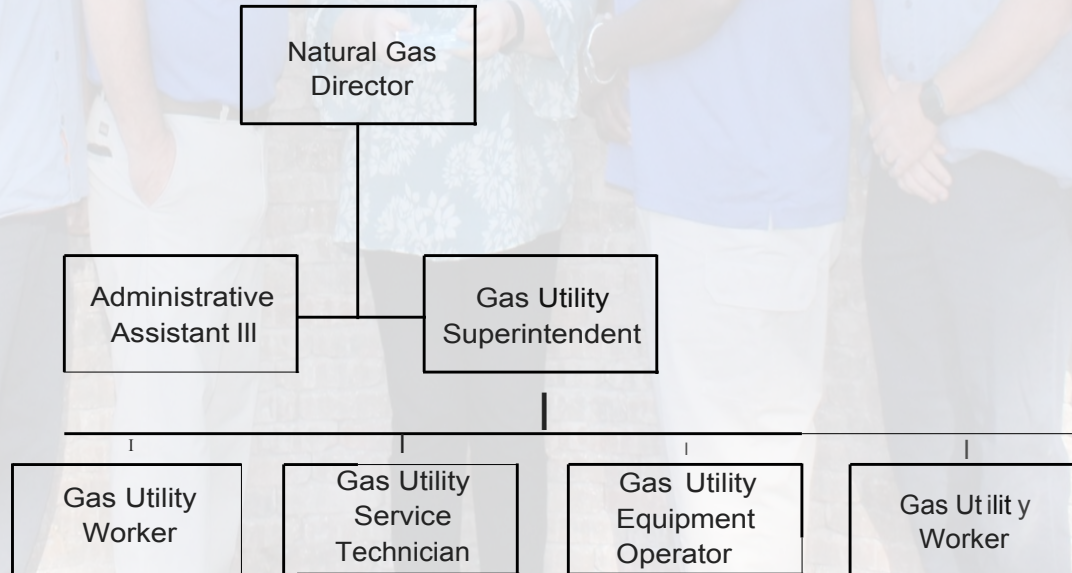
<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>505-43-4400-551101 DATA CENTER EXPENSE</p> <p style="margin-left: 20px;">This is the amount allocated to this department for internet, other computer connections, repair, & upgrade of computer equipment. This amount ytd annualized</p>	4,170
<p>505-43-4400-561001 AMORTIZATION EXPENSE</p> <p style="margin-left: 20px;">Requested Amount: \$0</p>	0
<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 2022.</p>	7,500
<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. (31,500,000 x 50% x .01312 = \$206,640) Rounded up to \$206,400 This is the same amount for 2022.</p>	206,400
<p>505-43-4400-573001 BANK CHARGES</p>	0
<p>505-43-4400-574000 BAD DEBT EXPENSE</p> <p style="margin-left: 20px;">Requested Amount: \$46,500</p>	46,500

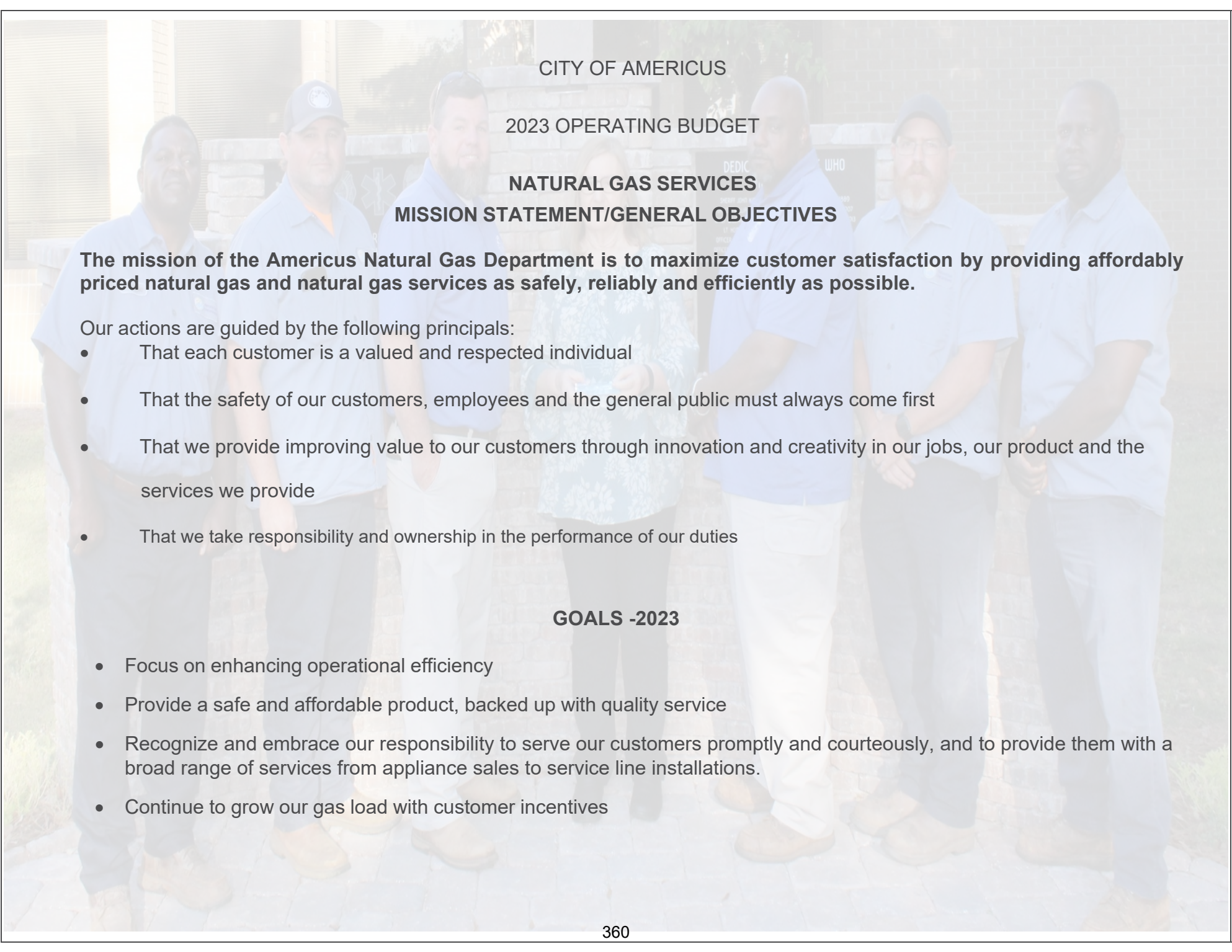
CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>						
505-43-4400-582001 INTEREST EXPENSE	435,258						
Requested Amount: \$435,258							
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; width: 33%;"><u>Interest</u></th> <th style="text-align: left; width: 33%;"><u>Principal</u></th> <th style="text-align: left; width: 33%;"><u>Total</u></th> </tr> </thead> <tbody> <tr> <td style="border-top: 1px solid black;">\$435,258</td> <td style="border-top: 1px solid black;">\$747,053</td> <td style="border-top: 1px solid black;">\$1,182,311</td> </tr> </tbody> </table>	<u>Interest</u>	<u>Principal</u>	<u>Total</u>	\$435,258	\$747,053	\$1,182,311	
<u>Interest</u>	<u>Principal</u>	<u>Total</u>					
\$435,258	\$747,053	\$1,182,311					
Revenue Bond - 2019							
The Principal balance due at 12/31/23 will be:							
\$15,209,918 Revenue Bond - 2019 (Payout-Sep 1, 2039) (Rate 2.76%)							
505-43-4400-583000 PAYING AGENT FEES	0						
505-43-4400-611001 TRANSFER TO GEN FUND	1,071,000						
Requested: \$1,071,000							
505-43-4400-611002 SHARED REV TO GEN FUN	220,000						
43 UTILITY BILLING	2,783,282						
	2,783,282						
	2,783,282						

NATURAL GAS SERVICES

DEPARTMENT Budgeted 2023





CITY OF AMERICUS

2023 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 -2023

- 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
2023 OPERATING BUDGET - REVENUES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
515 NATURAL GAS FUND						
515-00-0000-334110 OTHER GRANTS	0	0	0	0	0	0
515-00-0000-341941 SALES TAX COMPENSATION	1,283	1,500	1,288	1,500	1,500	1,500
515-00-0000-344410 RESIDENTIAL GAS SALES	646,605	681,941	726,170	825,640	825,640	825,640
515-00-0000-344411 SMALL AND LARGE COMM. G	1,184,227	1,302,436	1,201,337	1,434,017	1,434,017	1,434,017
515-00-0000-344412 INDUSTRIAL GAS SALES	17,689	23,439	8,068	27,496	27,496	27,496
515-00-0000-344413 INTERRUPTIBLE GAS SALES	455,923	365,794	644,176	474,832	474,832	474,832
515-00-0000-349402 GAS RECONNECT SALES	16,948	8,000	12,680	12,500	12,500	12,500
515-00-0000-349405 SERVICE DEPT SALES	358,451	100,000	186,154	110,000	110,000	110,000
515-00-0000-349406 SERVICE LINE SALES	2,456	500	2,535	500	500	500
515-00-0000-361000 OTHER INTEREST EARNED	0	200	1,585	300	300	300
515-00-0000-389000 OTHER MISC RECEIPTS	82,699	120,000	134,160	130,000	130,000	130,000
515-00-0000-389004 RECOVERY OF BAD DEBT	0	1,000	0	1,000	1,000	1,000
515-00-0000-389006 CARRYOVER OF RET EARNIN	0	54,306	0	59,306	59,306	59,306
515-00-0000-392101 SALE OF CITY PROPERTY	8,700	0	0	0	0	0
515-00-0000-392200 RECYCLING PROCEEDS	135	0	285	200	200	200
515-00-0000-393601 LOAN PROCEEDS	0	0	0	0	0	0
515 NATURAL GAS FUND	<u>2,775,115</u>	<u>2,659,116</u>	<u>2,918,439</u>	<u>3,077,291</u>	<u>3,077,291</u>	<u>3,077,291</u>
	<u>2,775,115</u>	<u>2,659,116</u>	<u>2,918,439</u>	<u>3,077,291</u>	<u>3,077,291</u>	<u>3,077,291</u>

CITY OF AMERICUS
2023 OPERATING BUDGET - REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
515 NATURAL GAS FUND	
515-00-0000-334110 OTHER GRANTS	
515-00-0000-341941 SALES TAX COMPENSATION Requested Amount: \$1,500	1,500
<p>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.</p>	
515-00-0000-344410 RESIDENTIAL GAS SALES Requested Amount: \$825,640	825,640
<p>The requested amount is based on projections by our MGAG rate analyst.</p>	
515-00-0000-344411 SMALL AND LARGE COMMERCIAL GAS SALES Requested Amount: \$1,434,017	1,434,017
<p>The requested amount is based on projections by our MGAG rate analyst.</p>	
515-00-0000-344412 INDUSTRIAL GAS SALES Requested Amount: \$27,496	27,496
<p>The requested amount is based on projections by our MGAG rate analyst.</p>	
515-00-0000-344413 INTERRUPTIBLE GAS SALES Requested Amount: \$474,832	474,832
<p>The requested amount is based on projections by our MGAG rate analyst.</p>	
515-00-0000-349402 GAS RECONNECT SALES Requested Amount: \$12,500	12,500
<p>The requested amount includes 250 reconnects at \$50 each.</p>	

CITY OF AMERICUS
2023 OPERATING BUDGET - REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>												
<p>515-00-0000-349405 SERVICE DEPT SALES</p> <p style="margin-left: 20px;">Requested Amount: \$110,000</p> <p style="margin-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>	110,000												
<p>515-00-0000-349406 SERVICE LINE SALES</p> <p style="margin-left: 20px;">Requested Amount: \$500</p> <p style="margin-left: 20px;">The requested amount is for tap fee's associated with service line installations to residents that only install seasonal appliances such as gas grills and gas logs.</p>	500												
<p>515-00-0000-361000 OTHER INTEREST EARNEI</p> <p style="margin-left: 20px;">Requested Amount: \$300</p> <p style="margin-left: 20px;">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.</p>	300												
<p>515-00-0000-389000 OTHER MISC RECEIPTS</p> <p style="margin-left: 20px;">Requested Amount: \$130,000</p> <p style="margin-left: 20px;">The requested amount is a projection of our portfolio refund for the year by the Municipal Gas Authority. Below shows how that number is calculated.</p> <table style="margin-left: 40px; width: 80%; border-collapse: collapse;"> <tr> <td style="padding-left: 20px;">Portfolio Return</td> <td style="text-align: right;">\$48,639</td> </tr> <tr> <td style="padding-left: 20px;">Portfolio Reserve Interest</td> <td style="text-align: right;">\$137</td> </tr> <tr> <td style="padding-left: 20px;">Capacity Asset Management</td> <td style="text-align: right;">\$41,835</td> </tr> <tr> <td style="padding-left: 20px;">Storage Asset Management</td> <td style="text-align: right;">\$31,570</td> </tr> <tr> <td style="padding-left: 20px;">Swing Supply Refund</td> <td style="text-align: right;">\$10,880</td> </tr> <tr> <td style="padding-left: 20px;">Reserve Funding</td> <td style="text-align: right;">\$0</td> </tr> </table> <p style="margin-left: 20px;">Total</p>	Portfolio Return	\$48,639	Portfolio Reserve Interest	\$137	Capacity Asset Management	\$41,835	Storage Asset Management	\$31,570	Swing Supply Refund	\$10,880	Reserve Funding	\$0	130,000
Portfolio Return	\$48,639												
Portfolio Reserve Interest	\$137												
Capacity Asset Management	\$41,835												
Storage Asset Management	\$31,570												
Swing Supply Refund	\$10,880												
Reserve Funding	\$0												
<p style="margin-left: 20px;">Total</p>	<p style="border-top: 1px solid black;">\$133,061 rounded to \$130,000</p>												

CITY OF AMERICUS
2023 OPERATING BUDGET - REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>515-00-0000-389004 RECOVERY OF BAD DEBT Requested Amount: \$1,000</p> <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 Water and Sewer Fund (Department 43). This is the estimate for the Natural Gas portion.</p>	1,000
<p>515-00-0000-389006 CARRYOVER OF RET EAR Requested Amount: \$59,306</p> <p>\$44,306 - this amount is to purchase a new service truck that will replace an existing service truck. This is a carryover from the 2022 budget (account# 515-81-4700-542200 Trucks & Automobiles).</p> <p>\$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 2022 budget (account# 515-81-4700-522009 Contracted Maintenance).</p> <p>\$5,000 - this amount is to provide gas service in areas that doesn't currently have gas in an effort to gain new customers and increase revenue. This is a carryover from the 2022 budget (account# 515-81-4700-541400 Gas Mains & Valves).</p>	59,306
<p>515-00-0000-392101 SALE OF CITY PROPERTY Requested Amount: \$0</p>	
<p>515-00-0000-392200 RECYCLING PROCEEDS Requested Amount: \$200</p>	200
<p>515-00-0000-393601 LOAN PROCEEDS Requested Amount: \$0</p>	
515 NATURAL GAS FUND	<hr style="border: 0.5px solid black;"/> <div style="text-align: right;">3,077,291</div> <hr style="border: 0.5px solid black;"/> <div style="text-align: right;">3,077,291</div> <hr style="border: 0.5px solid black;"/>

CITY OF AMERICUS
2023 OPERATING BUDGET - EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
80 COST OF GAS						
515-80-4700-531500 FIRM GAS	1,106,284	1,004,941	1,335,574	1,401,949	1,401,949	1,401,949
515-80-4700-531501 INTERRUPTIBLE GAS	330,323	293,601	584,133	363,546	363,546	363,546
515-80-4700-615000 PROPANE COSTS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
80 COST OF GAS	<u>1,436,607</u>	<u>1,298,542</u>	<u>1,919,707</u>	<u>1,765,495</u>	<u>1,765,495</u>	<u>1,765,495</u>
	<u>1,436,607</u>	<u>1,298,542</u>	<u>1,919,707</u>	<u>1,765,495</u>	<u>1,765,495</u>	<u>1,765,495</u>

CITY OF AMERICUS
2023 OPERATING BUDGET - EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
80 COST OF GAS	
515-80-4700-531500 FIRM GAS	1,401,949
Requested Amount: \$1,401,949	
The requested amount is the projected amount prepared by MGAG.	
515-80-4700-531501 INTERRUPTIBLE GAS	363,546
Requested Amount: \$363,546	
The requested amount is the projected amount prepared by MGAG.	
515-80-4700-615000 PROPANE COSTS	
Requested Amount: \$0	
We no longer own or operate a Peak Shaving Facility	
80 COST OF GAS	
	1,765,495
	1,765,495

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
81 SERVICE DEPT						
515-81-1530-521201 LEGAL FEES	200	500	1,900	500	500	500
515-81-4700-511000 REGULAR PAY	312,643	320,631	349,213	343,801	336,681	336,681
515-81-4700-511300 OVERTIME PAY	3,051	4,000	2,545	4,000	4,000	4,000
515-81-4700-512100 GROUP MEDICAL INSURANC	52,897	52,889	52,632	52,889	58,212	58,212
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	2,341	2,065	3,499	2,065	2,065	2,065
515-81-4700-512200 SOCIAL SECURITY PAYMENT	22,980	25,149	24,103	26,301	26,301	26,301
515-81-4700-512400 RETIREMENT SYSTEM	33,104	40,930	41,184	42,803	38,093	38,093
515-81-4700-512401 PENSION EXPENSE	0	0	0	0	0	0
515-81-4700-512700 WORKERS COMPENSATION	5,958	6,320	5,022	6,617	6,480	6,480
515-81-4700-521202 ENGINEERING FEES	14,300	13,200	12,600	13,200	13,200	13,200
515-81-4700-522000 OTHER OUTSIDE SERVICES	333	2,800	1,605	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	6,073	1,500	179	1,000	1,000	1,000
515-81-4700-522201 OFFICE EQUIP REP & MAINT	455	1,000	409	1,000	1,000	1,000
515-81-4700-522202 AUTO & TRUCK-REP & MAIN	10,148	14,000	11,993	14,000	14,000	14,000
515-81-4700-522203 MACH & EQUIP-REP & MAIN	2,630	6,000	4,449	6,000	6,000	6,000
515-81-4700-522206 COMPUTER-REP & MAINT	0	100	0	100	100	100
515-81-4700-522207 GAS SYSTEM-REP & MAINT	46,464	50,000	54,489	50,000	50,000	50,000
515-81-4700-523100 INSURANCE EXPENSE	19,970	20,669	32,821	22,116	27,689	27,689
515-81-4700-523200 TELEPHONE	20,866	14,000	20,807	14,000	14,000	14,000
515-81-4700-523202 FREIGHT EXPRESS	193	300	392	300	300	300
515-81-4700-523301 ADVERTISING EXPENSE	10,522	9,000	6,498	8,000	8,000	8,000
515-81-4700-523600 DUES & SUBSCRIPTIONS	5,210	5,725	5,294	6,975	6,975	6,975
515-81-4700-523700 TRAINING & MEETINGS	15,091	16,900	15,076	17,700	17,700	17,700

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
515-81-4700-523900 UNIFORM EXPENSE	6,218	6,500	6,879	6,500	6,500	6,500
515-81-4700-523909 SALE FEES	0	200	-35	200	200	200
515-81-4700-531100 OFFICE/COMPUTER SUPPLIE	856	1,000	1,054	1,000	1,000	1,000
515-81-4700-531101 JANITORIAL SUPPLIES	2,492	3,000	2,851	2,500	2,500	2,500
515-81-4700-531105 HAND TOOLS	1,406	2,500	2,031	1,500	1,500	1,500
515-81-4700-531210 WATER,SEWER,& GARBAGE	717	1,000	668	1,000	1,000	1,000
515-81-4700-531220 NATURAL GAS	361	1,500	429	1,000	1,000	1,000
515-81-4700-531225 STORM WATER	101	150	101	150	150	150
515-81-4700-531230 ELECTRICITY	9,016	8,000	7,385	8,000	8,000	8,000
515-81-4700-531270 GASOLINE ALLOCATED	14,677	13,000	17,967	14,000	14,000	14,000
515-81-4700-531601 SERVICE DEPARTMENT PAR	151,885	100,000	173,235	100,000	100,000	100,000
515-81-4700-531700 OTHER SUPPLIES	10,194	3,000	2,993	3,000	3,000	3,000
515-81-4700-541400 GAS MAINS & VALVES	28,529	20,000	20,281	20,000	20,000	20,000
515-81-4700-542200 TRUCKS & AUTOMOBILES	0	44,306	0	44,306	44,306	44,306
515-81-4700-551101 DATA CENTER EXPENSE	2,119	2,100	2,331	2,100	2,100	2,100
515-81-4700-552200 CONTINGENCY	0	2,000	0	1,000	1,000	1,000
515-81-4700-561000 DEPRECIATION EXPENSE	103,201	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	8,937	12,500	12,500	12,500	12,500	12,500
515-81-4700-611001 TRANSFER TO GENERAL FUN	375,000	375,000	375,000	375,000	375,000	375,000
81 SERVICE DEPT	<u>1,304,137</u>	<u>1,311,474</u>	<u>1,370,417</u>	<u>1,337,963</u>	<u>1,336,892</u>	<u>1,336,892</u>
	<u><u>1,304,137</u></u>	<u><u>1,311,474</u></u>	<u><u>1,370,417</u></u>	<u><u>1,337,963</u></u>	<u><u>1,336,892</u></u>	<u><u>1,336,892</u></u>

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE 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 incurred in the collection of amounts due and for other legal work such as easements.	
515-81-4700-511000 REGULAR PAY	336,681
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.	
Recommended: 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
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>515-81-4700-512100 GROUP MEDICAL INSURA Requested Amount: \$52,889</p> <p>The requested amount represents \$8,815 per employee for the year that is paid by the City.</p> <p>Recommended: \$58,212</p> <p>The recommended amount represents \$9,702 per employe, this includes Opt Out participation.</p>	<p>58,212</p>
<p>515-81-4700-512101 OPT OUT INSURANCE PLA This amount represents \$3,000 per employee for expected Opt Out participation.</p>	<p>3,000</p>
<p>515-81-4700-512110 GROUP DENTAL INSURAN This amount represents \$295 per employee.</p>	<p>2,065</p>
<p>515-81-4700-512200 SOCIAL SECURITY PAYMI This amount is 7.65% of the total salary of the department.</p>	<p>26,301</p>
<p>515-81-4700-512400 RETIREMENT SYSTEM The requested amount is \$42,803 this amount is 12.45% of the total salary of the department.</p> <p>Recommended: \$38,093</p> <p>This amount is 11.08% of the total salary of the department. Per GMA, contribution rates have declined slightly.</p>	<p>38,093</p>
<p>515-81-4700-512401 PENSION EXPENSE</p>	
<p>515-81-4700-512700 WORKERS COMPENSATIO This amount represents a percentage of the total salaries for the department based on labor classes and 2022 Rates.</p>	<p>6,480</p>

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
515-81-4700-521202 ENGINEERING FEES	13,200
Requested Amount: \$13,200	
<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 \$1,100 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 2022 budget)</p>	

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE 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: \$6,000 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)	6,000
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
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>515-81-4700-522207 GAS SYSTEM-REP & MAIN Requested Amount: \$50,000</p> <p>The amount requested is the anticipated amount needed for repair and maintenance for the entire gas system.</p>	50,000
<p>515-81-4700-523100 INSURANCE EXPENSE Requested Amount: \$22,116</p> <p>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 5%.</p> <p>Recommended: \$27,689</p> <p>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 7%.</p>	27,689
<p>515-81-4700-523200 TELEPHONE Requested Amount: \$14,000</p> <p>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).</p>	14,000
<p>515-81-4700-523202 FREIGHT EXPRESS Requested Amount: \$300</p> <p>The amount requested is for shipping costs related to equipment calibration and also freight charges on water heaters and other gas appliances.</p>	300

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
515-81-4700-523301 ADVERTISING EXPENSE	8,000
Requested Amount \$8,000	
\$ 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	
\$ 8,000	

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	
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.	
\$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	
\$6,975	

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>515-81-4700-523700 TRAINING & MEETINGS</p> <p style="padding-left: 20px;">Requested Amount: \$17,700</p> <p style="padding-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="padding-left: 20px;">\$13,000 OQT (Operator Qualification Training) (6 employees)</p> <p style="padding-left: 20px;">\$ 1,600 GMA Gas (2 employees) & Annual Pipeline Safety Seminar (3 employees)</p> <p style="padding-left: 20px;">\$ 1,000 Emergency Liaison Meeting/OQT Regional Training</p> <p style="padding-left: 20px;">\$ 800 MGAG Annual Meeting (1 employee)</p> <p style="padding-left: 20px;">\$ 500 Georgia Underground Utilities Conference (updates) (1 employee)</p> <p style="padding-left: 20px;">\$ 800 NGA Conference (1 employee)</p> <p style="padding-left: 20px; border-top: 1px solid black;">\$17,700</p>	17,700
<p>515-81-4700-523900 UNIFORM EXPENSE</p> <p style="padding-left: 20px;">Requested Amount: \$6,500</p> <p style="padding-left: 20px;">The requested amount is for uniform rental and replacement of damaged garments and any related items.</p>	6,500
<p>515-81-4700-523909 SALE FEES</p> <p style="padding-left: 20px;">Amount Requested: \$200</p>	200
<p>515-81-4700-531100 OFFICE/COMPUTER SUPPLI</p> <p style="padding-left: 20px;">Requested Amount: \$1,000</p> <p style="padding-left: 20px;">The amount requested is for misc. materials needed around the office such as copier paper, ink cartridges, pens, paper, etc.</p>	1,000
<p>515-81-4700-531101 JANITORIAL SUPPLIES</p> <p style="padding-left: 20px;">Requested Amount: \$2,500</p> <p style="padding-left: 20px;">The amount requested is for floor mats, shop rags, toiletries, cleaning supplies, mask, gloves, hand sanitizer, etc.</p>	2,500

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE 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,& GARBA 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: \$8,000 This covers the electricity costs for the natural gas office and warehouse, as well as the rectifiers located throughout the city.	8,000
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
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
515-81-4700-531700 OTHER SUPPLIES Requested Amount: \$3,000 This amount includes weed killer, sand, crush run, safety supplies, automobile cleaning supplies, water, etc.	3,000
515-81-4700-541400 GAS MAINS & VALVES Recommend Amount \$20,000 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. \$5,000 - of the recommended amount is a carry over from the 2022 budget.	20,000
515-81-4700-542200 TRUCKS & AUTOMOBILES Requested: \$44,306 \$44,306 - this amount is a carryover from the 2022 budget. It's for the replacement of a 2010 Ford F250 w/ Service Body (truck #9025)	44,306
515-81-4700-551101 DATA CENTER EXPENSE This is the amount allocated to this department for internet, other computer connections, repair, & upgrade of computer equipment.	2,100
515-81-4700-552200 CONTINGENCY Requested Amount: \$1,000 The requested amount is for emergency situations.	1,000

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
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	
515-81-4700-574000 BAD DEBT EXPENSE Requested Amount: \$12,500	12,500
515-81-4700-611001 TRANSFER TO GENERAL I Requested Amount: \$375,000 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.	375,000
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	
81 SERVICE DEPT	
	1,336,892
	1,336,892

CITY OF AMERICUS
2023 OPERATING BUDGET - REVENUES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
540 SOLID WASTE FUND						
540-00-0000-344110 SANITATION SERVICES	2,762,352	3,278,284	3,080,916	3,376,642	3,849,000	3,849,000
540-00-0000-361000 OTHER INTEREST EARNED	0	100	457	100	100	100
540-00-0000-389002 CASH SHORT & OVER	0	0	0	0	0	0
540-00-0000-389003 CARRYOVER OF RET EARNIN	0	0	0	0	0	0
540-00-0000-389004 RECOVERY OF BAD DEBT	0	0	0	0	0	0
540 SOLID WASTE FUND	<u>2,762,352</u>	<u>3,278,384</u>	<u>3,081,373</u>	<u>3,376,742</u>	<u>3,849,100</u>	<u>3,849,100</u>
	<u>2,762,352</u>	<u>3,278,384</u>	<u>3,081,373</u>	<u>3,376,742</u>	<u>3,849,100</u>	<u>3,849,100</u>

CITY OF AMERICUS
2022 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: \$3,376,642																					
<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 run from 2022 to 2027.</p>																					
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Current</th> <th style="text-align: left;">Requested</th> <th style="text-align: left;">Recommended</th> <th></th> </tr> </thead> <tbody> <tr> <td>\$32.17</td> <td>\$33.14</td> <td>\$33.14</td> <td>Residential Hobo</td> </tr> <tr> <td>\$37.07</td> <td>\$38.18</td> <td>\$38.18</td> <td>Commercial Hobo</td> </tr> <tr> <td>\$10.81</td> <td>\$11.13</td> <td>\$11.13</td> <td>Dumpster rate</td> </tr> <tr> <td>\$16.51</td> <td>\$17.01</td> <td>\$17.01</td> <td>Additional hobo</td> </tr> </tbody> </table>	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	
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																		
540-00-0000-361000 OTHER INTEREST EARNEI	100																				
Requested 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																					
540-00-0000-389003 CARRYOVER OF RET EAR																					
540-00-0000-389004 RECOVERY OF BAD DEBT																					
540 SOLID WASTE FUND	3,849,100																				
	3,849,100																				

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
33 SANITATION						
540-33-1530-521201 LEGAL EXPENSE	0	300	1,140	300	300	300
540-33-4500-522000 OTHER OUTSIDE SERVICES	2,990,520	2,776,170	2,356,182	2,859,455	2,859,455	2,859,455
540-33-4500-523100 INSURANCE EXPENSE	10,438	12,859	17,404	13,759	14,809	14,809
540-33-4500-571000 LANDFILL PAYMENTS	26,628	150,000	191,890	405,013	150,000	150,000
540-33-4500-573000 BANK CHARGES	0	0	30	0	0	0
540-33-4500-574000 BAD DEBT EXPENSE	14,619	31,000	31,000	31,000	31,000	31,000
540-33-4500-581300 PRINCIPAL PAYMENTS	0	0	0	0	129,538	129,538
540-33-4500-582300 INTEREST PAYMENTS	0	0	0	0	125,476	125,476
540-33-4500-611000 TRANSFER TO GENERAL FUN	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>
33 SANITATION	<u>3,292,205</u>	<u>3,220,329</u>	<u>2,847,646</u>	<u>3,559,527</u>	<u>3,560,578</u>	<u>3,560,578</u>
	<u>3,292,205</u>	<u>3,220,329</u>	<u>2,847,646</u>	<u>3,559,527</u>	<u>3,560,578</u>	<u>3,560,578</u>

CITY OF AMERICUS
2023 OPERATING BUDGET- EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
540 SOLID WASTE FUND 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	2,859,455
Requested Amount: \$2,859,455	
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	14,809
Requested Amount: \$13,759	
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 5%.	
Recommended: \$14,809	
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 7%.	

CITY OF AMERICUS
2023 OPERATING BUDGET -EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
540-33-4500-571000 LANDFILL PAYMENTS	150,000

Requested Amount: \$405,013

This amount includes a 3% projected increase in costs. The following is a history of the amounts paid to Sumter County or estimated for landfill post closure costs and methane monitoring:

\$200,000	2010-2015	billed in 2015
\$100,000	2016	(TTL estimated at \$57,750 plus misc billings from County)
\$ 80,000	2017	(TTL estimated at \$57,750 plus misc billings from County)
\$ 80,000	2018	(TTL estimated at \$57,750 plus misc billings from County)
\$348,000	2019	(includes TTL and misc billings and required upgrades)
\$150,000	2020	(includes TTL and misc billings from Sumter County)
\$150,000	2021	(includes TTL and misc billings from Sumter County)
\$150,000	2022	projected
\$150,000	2023	recommended

Recommended: \$150,000

Recommended amount is the landfill payments only

540-33-4500-573000 BANK CHARGES

540-33-4500-574000 BAD DEBT EXPENSE	31,000
-------------------------------------	--------

Requested Amount: \$31,000

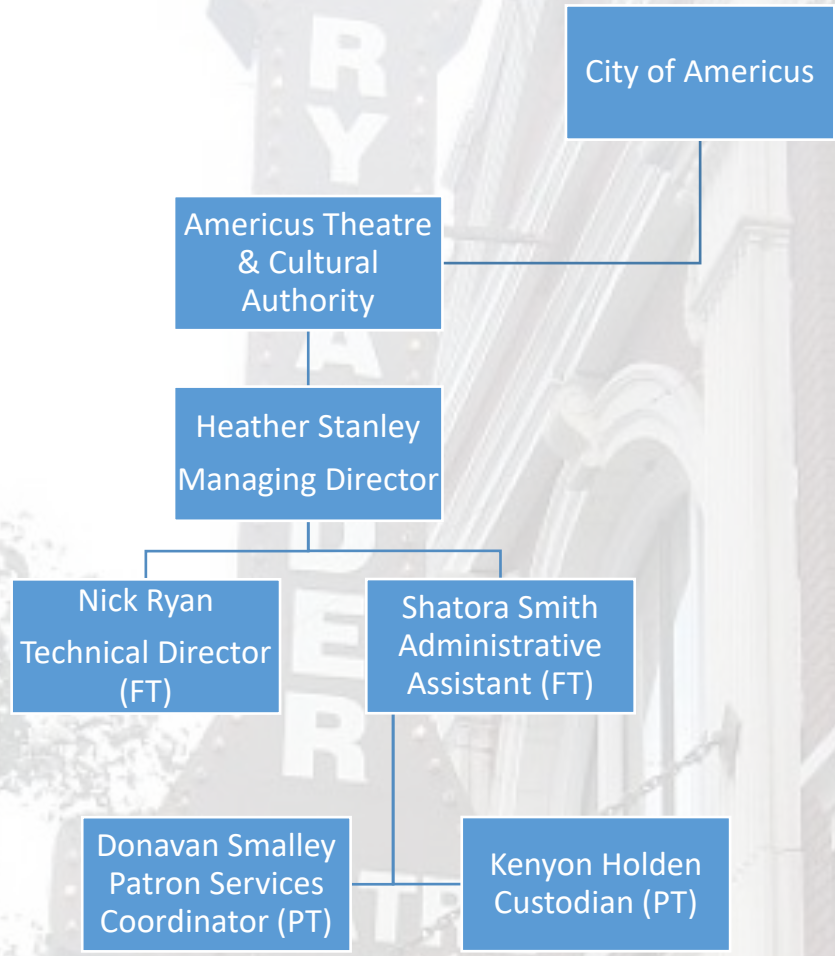
This amount represents the total projected write down of sanitation billings for the year. The requested amount is the same as the 2022 budgeted amount.

CITY OF AMERICUS
2023 OEPRATING BUDGET-EXPENDITURE 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: \$129,538</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 12/31/2023 \$3,437,089</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 12/31/2023 \$3,437,089</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 2022 budgeted amount.</p>	<p>250,000</p>
<p>33 SANITATION</p>	<hr style="border: 1px solid black;"/> <p>3,560,578</p> <hr style="border: 1px solid black;"/> <p>3,560,578</p> <hr style="border: 1px solid black;"/> <p>3,560,578</p> <hr style="border: 3px double black;"/>

Rylander Theatre

2023 Organizational Chart



CITY OF AMERICUS
2023 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.



CITY OF AMERICUS
2023 OPERATING BUDGET

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. Heather Stanley 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.

OTHER 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.

CITY OF AMERICUS
2023 OPERATING BUDGET-REVENUES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
555 THEATER FUND						
555-00-0000-334110 GRANTS RECEIVED	183,385	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	86	3,500	201	3,500	3,500	3,500
555-00-0000-341941 SALES TAX COMPENSATION	16	0	0	50	50	50
555-00-0000-347300 THEATER RECEIPTS	41,810	65,000	54,818	65,000	65,000	65,000
555-00-0000-347901 RESTORATION FEES	293	5,000	538	5,000	5,000	5,000
555-00-0000-361000 INTEREST EARNED	14	0	8	0	0	0
555-00-0000-371000 DONATIONS	877	2,000	10,000	2,000	2,000	2,000
555-00-0000-371002 PROGRAM SPONSORSHIPS	0	0	0	0	0	0
555-00-0000-382000 RENTAL INCOME	1,500	23,500	6,675	23,500	23,500	23,500
555-00-0000-389000 MISCELLANEOUS REVENUE	506	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	2,242	6,000	2,682	6,000	6,000	6,000
555-00-0000-390000 CONTRIBUTIONS	379,700	0	0	0	0	0
555-00-0000-391102 TRANSF FROM CITY GEN FU	96,479	100,000	100,000	100,000	100,000	100,000
555-00-0000-391107 HOTEL/MOTEL TAX TRANSF	96,479	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	<u>803,387</u>	<u>350,000</u>	<u>314,922</u>	<u>350,050</u>	<u>350,050</u>	<u>350,050</u>
	<u>803,387</u>	<u>350,000</u>	<u>314,922</u>	<u>350,050</u>	<u>350,050</u>	<u>350,050</u>

CITY OF AMERICUS
2023 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.	
555-00-0000-341941 SALES TAX COMPENSATION	50
Requested Amount: \$50	

CITY OF AMERICUS
2023 OPERATING BUDGET-REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>555-00-0000-347300 THEATER RECEIPTS</p> <p style="padding-left: 20px;">Requested Amount: \$65,000</p> <p style="padding-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>	<p>65,000</p>
<p>555-00-0000-347901 RESTORATION FEES</p> <p style="padding-left: 20px;">Requested Amount: \$5,000</p> <p style="padding-left: 20px;">This line item is for the \$1 Restoration Fee added to performance tickets.</p>	<p>5,000</p>
<p>555-00-0000-361000 INTEREST EARNED</p> <p style="padding-left: 20px;">Requested Amount: \$0</p> <p style="padding-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>	<p>0</p>
<p>555-00-0000-371000 DONATIONS</p> <p style="padding-left: 20px;">Requested Amount: \$2,000</p> <p style="padding-left: 20px;">The donations are from the weekly tours of the Rylander and other amounts contributed that are not specific to particular performances.</p>	<p>2,000</p>
<p>555-00-0000-371002 PROGRAM SPONSORSHIPS</p> <p style="padding-left: 20px;">Requested Amount: \$0</p> <p style="padding-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>	<p>0</p>
<p>555-00-0000-382000 RENTAL INCOME</p> <p style="padding-left: 20px;">Requested Amount: \$23,500</p> <p style="padding-left: 20px;">These are fees paid by others to use the theatre, including Sumter Players, Inc and local dance studios.</p>	<p>23,500</p>
<p>555-00-0000-389000 MISCELLANEOUS REVENUE</p> <p style="padding-left: 20px;">Requested Amount: \$0</p>	<p>0</p>

CITY OF AMERICUS
2023 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 style="margin-left: 40px;">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 2023	100,000
<p style="margin-left: 40px;">The increase is to help offset the potential loss of grant funding from Charles L. Mix Memorial Fund.</p>	

CITY OF AMERICUS
2023 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	350,050
	350,050

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
50 LIVE PERFORMANCES						
555-50-6160-521204 LIVE PERFORMANCES	23,649	58,000	40,462	58,000	58,000	58,000
555-50-6160-523301 MARKETING EXPENSES	1,187	3,000	1,354	3,000	3,000	3,000
555-50-6160-531113 CONCESSION EXPENSE	178	1,000	255	1,000	1,000	1,000
555-50-6160-531500 SOUVENIR EXPENSE	0	500	0	500	500	500
	<u>25,014</u>	<u>62,500</u>	<u>42,072</u>	<u>62,500</u>	<u>62,500</u>	<u>62,500</u>
50 LIVE PERFORMANCES	<u>25,014</u>	<u>62,500</u>	<u>42,072</u>	<u>62,500</u>	<u>62,500</u>	<u>62,500</u>
	<u><u>25,014</u></u>	<u><u>62,500</u></u>	<u><u>42,072</u></u>	<u><u>62,500</u></u>	<u><u>62,500</u></u>	<u><u>62,500</u></u>

CITY OF AMERICUS
2023 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	3,000
Requested Amount: \$3,000	
This is for advertising locally, playbills, and other promotional items. This also includes monies for Southwest Georgia Living and Americus Times Recorder, as well as multimedia ads (TV, radio, web, and print).	
555-50-6160-531113 CONCESSION EXPENSE	1,000
Requested Amount: \$1,000	
The concession items are purchased by the Rylander and served at performances by volunteers.	
555-50-6160-531500 SOUVENIR EXPENSE	500
Requested Amount: \$500	
This is the expense for purchasing Rylander Theatre souvenirs to sell.	
	62,500
50 LIVE PERFORMANCES	62,500
	62,500

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
51 THEATER OPERATION						
555-51-1530-521201 LEGAL EXPENSE	168	0	0	0	0	0
555-51-6160-511000 REGULAR PAY	126,392	178,162	169,963	204,495	201,495	201,495
555-51-6160-511300 OVERTIME PAY	686	1,500	1,105	3,000	1,500	1,500
555-51-6160-512100 GROUP MEDICAL INSURANC	26,631	26,444	26,334	26,444	29,105	29,105
555-51-6160-512101 OPT OUT INSURANCE PLAN	0	0	0	0	0	0
555-51-6160-512110 GROUP DENTAL INSURANCE	1,025	885	2,054	885	885	885
555-51-6160-512200 SOCIAL SECURITY PAYMENT	8,777	13,744	11,810	15,644	15,529	15,529
555-51-6160-512400 RETIREMENT SYSTEM	14,175	19,406	17,652	22,498	19,856	19,856
555-51-6160-512401 PENSION EXPENSE	0	0	0	0	0	-
555-51-6160-512700 WORKERS COMPENSATION	4,429	6,785	5,392	7,707	7,612	7,612
555-51-6160-522000 OTHER OUTSIDE SERVICES	7,306	6,600	7,043	6,600	6,600	6,600
555-51-6160-522201 EQUIPMENT REP & MAINT	498	4,000	491	4,000	4,000	4,000
555-51-6160-522206 COMPUTER - REP & MAINT	245	1,000	1,230	1,000	1,000	1,000
555-51-6160-523100 INSURANCE EXPENSE	11,959	14,264	18,538	15,263	15,457	15,457
555-51-6160-523200 TELEPHONE	7,874	5,600	5,689	5,600	5,600	5,600
555-51-6160-523201 POSTAGE	0	50	0	50	50	50
555-51-6160-523600 DUES AND SUBSCRIPTIONS	0	935	525	935	935	935
555-51-6160-523700 TRAINING & MEETINGS	0	1,500	0	1,500	1,500	1,500
555-51-6160-523900 UNIFORMS	0	0	0	0	0	0
555-51-6160-523905 TICKET/MERCHANT FEES	6,164	9,000	7,514	9,000	9,000	9,000
555-51-6160-531100 OFFICE/COMPUTER SUPPLIE	507	2,000	1,630	2,000	2,000	2,000
555-51-6160-531101 JANITORIAL SUPPLIES	1,500	1,500	713	1,500	1,500	1,500
555-51-6160-531108 BUILDING REP& MAINT	8,425	5,000	4,466	10,000	5,000	5,000
555-51-6160-531115 PRODUCTION SUPPLIES	655	1,000	1,402	1,000	1,000	1,000
555-51-6160-531210 WATER,SEWER,GARBAGE	2,734	3,500	2,402	3,500	3,500	3,500

FY 2023

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
555-51-6160-531220 NATURAL GAS	1,313	2,000	127	2,500	2,500	2,500
555-51-6160-531225 STORM WATER	239	225	184	225	225	225
555-51-6160-531230 ELECTRICITY	27,613	25,000	18,438	37,000	25,000	25,000
555-51-6160-531700 OTHER SUPPLIES	99	500	605	500	500	500
555-51-6160-542101 OFFICE FURNITURE & EQUIP	816	2,500	4,180	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	133,350	124,819	114,417	124,819	133,350	133,350
555-51-6160-573002 PRODUCTION SUPPORT	4,944	3,500	5,233	3,500	5,000	5,000
555-51-6160-574000 BAD DEBT EXPENSE	0	0	0	0	0	0
	<u>398,526</u>	<u>461,419</u>	<u>429,140</u>	<u>513,665</u>	<u>502,199</u>	<u>502,199</u>
51 THEATER OPERATION	<u>398,526</u>	<u>461,419</u>	<u>429,140</u>	<u>513,665</u>	<u>502,199</u>	<u>502,199</u>
	<u><u>398,526</u></u>	<u><u>461,419</u></u>	<u><u>429,140</u></u>	<u><u>513,665</u></u>	<u><u>502,199</u></u>	<u><u>502,199</u></u>

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE 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 2023.	
555-51-6160-511000 REGULAR PAY	201,495
Personnel Requirements:	
	Current
Managing Director	1
Administrative Assistant	1
Technical Director	1
Patron Services Coordinator (part-time)	1
Custodian (part-time)	1
	5
Recommended: Includes a 5% increase in salaries.	
555-51-6160-511300 OVERTIME PAY	1,500
Requested Amount: \$3,000	
This is overtime worked by the Theater Technician, Administrative Assistant, and Patron Services Coordinator during peak performance periods.	
Recommended: \$1,500	
Recommended is based off average of expenses	
555-51-6160-512100 GROUP MEDICAL INSURA	29,105
Requested Amount: \$26,444	
The requested amount represents \$8,815 per employee for the year that is paid by the City.	
Recommended: \$29,105	
The recommended amount represents \$9,702 per employee for the year that is paid by the City.	

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
555-51-6160-512101 OPT OUT INSURANCE PLA	0
555-51-6160-512110 GROUP DENTAL INSURAN This amount represents \$295 per employee.	885
555-51-6160-512200 SOCIAL SECURITY PAYMI The requested amount is 7.65% of the total salary in the department.	15,529
555-51-6160-512400 RETIREMENT SYSTEM The requested amount is \$22,498 this amount is 12.45% of the total salary of the department.	19,856
Recommended: \$19,856	
This amount is 11.08% of the total salary of the department. Per GMA, contribution rates have declined slightly.	
555-51-6160-512401 PENSION EXPENSE	0
555-51-6160-512700 WORKERS COMPENSATIO This amount represents a percentage of the total salaries for the department based on labor classes and 2022 Rates.	7,612
555-51-6160-522000 OTHER OUTSIDE SERVICE Requested Amount: \$6,600	6,600
This includes support for theater operations, internet service, consulting services for theater operations, and physical plant concerns. Specific amounts are as follows:	
\$2,400 Elevator Inspection (Thyssenrupp & GA DOL)	
\$1,000 NFPA Testing	
\$ 900 Pest Control	
\$ 300 Fire Sprinkler System Inspection	
\$2,000 Web-site Maintenance	
\$6,600	

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
555-51-6160-522201 EQUIPMENT REP & MAIN 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 Administrative, Box Office, or Technician computers or computer-related systems/infrastructure.	1,000
555-51-6160-523100 INSURANCE EXPENSE Requested Amount: \$15,263 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 5%. Recommended: \$15,457 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 7%.	15,457
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	50

CITY OF AMERICUS
2023 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: \$935</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;">\$ 150 Presidential Pathways</p> <p style="padding-left: 40px;">\$ 135 Americus/Sumter County Chamber of Commerce</p> <p style="padding-left: 40px;">\$ 250 Fox Theater Institute/Georgia Presenters</p> <p style="padding-left: 20px;"><u> </u></p> <p style="padding-left: 20px;">\$ 935</p>	935
<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>	1,500
<p>555-51-6160-523900 UNIFORMS</p>	0
<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>	9,000
<p>555-51-6160-531100 OFFICE/COMPUTER SUPPLI</p> <p style="padding-left: 20px;">Requested Amount: \$2,000</p> <p style="padding-left: 20px;">This is for paper, ink cartridges, office supplies and stationery items. Majority of the purchases for this line item are made through Quill (City agreement).</p>	2,000

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

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

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>555-51-6160-531230 ELECTRICITY Requested Amount: \$37,000</p> <p>Recommended: \$25,000</p> <p>Recommended is based off average of expenses</p>	<p>25,000</p>
<p>555-51-6160-531700 OTHER SUPPLIES Requested Amount: \$500</p> <p>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</p> <p>"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 Requested Amount: \$124,819</p> <p>This includes depreciation expense on all capital items including the building, props, lighting, sound equipment, etc.</p> <p>The Depreciation Expense is unfunded.</p> <p>Recommended: \$133,350</p> <p>Recommended increased due to new roof</p>	<p>133,350</p>

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>555-51-6160-573002 PRODUCTION SUPPORT</p> <p style="padding-left: 20px;">Requested Amount: \$3,500</p> <p style="padding-left: 20px;">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.</p> <p style="padding-left: 20px;">Recommended: \$5,000</p> <p style="padding-left: 20px;">Recommended increased as more events are scheduled in 2023.</p>	<p>5,000</p>
<p>555-51-6160-574000 BAD DEBT EXPENSE</p>	<p>0</p>
	<p>502,199</p>
<p>51 THEATER OPERATION</p>	<p>502,199</p>
	<p>502,199</p>



**CITY OF AMERICUS
2023 OPERATING BUDGET**

STORM WATER DEPARTMENT

MISSION STATEMENT/GENERAL OBJECTIVES (see Public Works)

GOALS – 2023

CITY OF AMERICUS
 2023 OPERATING BUDGET-REVENUES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
580 STORM WATER MANAGEMENT						
580-00-0000-344260 STORM WATER BILLINGS	960,493	937,600	934,216	937,600	949,950	949,950
580-00-0000-344265 STORM WATER CREDITS	-115,789	-118,600	-115,416	118,600	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	0	0
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>844,704</u>	<u>819,000</u>	<u>818,799</u>	<u>819,000</u>	<u>834,150</u>	<u>834,150</u>
	<u>844,704</u>	<u>819,000</u>	<u>818,799</u>	<u>819,000</u>	<u>834,150</u>	<u>834,150</u>

CITY OF AMERICUS
2023 OPERATING BUDGET - REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
580 STORM WATER MANAGEMENT	
580-00-0000-344260 STORM WATER BILLINGS	949,950
Requested Amount: \$937,600	
Recommended: \$949,950	
Average of 2021 actual and 2022 projected, also includes new businesses operating in the City.	
580-00-0000-344265 STORM WATER CREDITS	-115,800
Requested Amount: \$-118,600	
Recommended: \$-115,800	
Average of 2021 actual and 2022 projected, also includes new businesses operating in the City	
580-00-0000-389000 OTHER MISC INCOME	
580-00-0000-389004 RECOVERY OF BAD DEBT	
580-00-0000-389006 CARRYOVER OF RETAINE	
580-00-0000-390000 CONTRIBUTIONS	
580-00-0000-391104 TRANS FROM 2010 REVEN	
580-00-0000-393400 PREMIUMS ON BONDS SO	
580 STORM WATER MANAGEMENT	834,150
	834,150

CITY OF AMERICUS
2023 OPERATING-BUDGET EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
58 STORM WATER MGT						
580-58-1530-521201 LEGAL EXPENSES	0	0	0	0	0	0
580-58-4320-511000 REGULAR PAY	73,304	91,894	102,957	106,489	96,489	96,489
580-58-4320-511300 OVERTIME PAY	997	10,000	4,743	10,000	10,000	10,000
580-58-4320-512100 GROUP MEDICAL INSURANC	26,450	26,444	26,334	26,444	29,105	29,105
580-58-4320-512101 OPT OUT INSURANCE PLAN	0	0	0	0	0	0
580-58-4320-512110 GROUP DENTAL INSURANCE	787	885	1,538	885	885	885
580-58-4320-512200 SOCIAL SECURITY PAYMENT	5,203	7,795	7,659	8,146	8,146	8,146
580-58-4320-512400 RETIREMENT SYSTEM	16,440	12,686	13,992	13,258	11,799	11,799
580-58-4320-512401 PENSION EXPENSE	0	0	0	0	0	0
580-58-4320-512700 WORKERS COMPENSATION	8,019	10,048	7,984	10,516	9,497	9,497
580-58-4320-522000 OTHER OUTSIDE SERVICES	27,073	28,000	21,428	30,633	30,633	30,633
580-58-4320-522009 CONTRACTED MAINTENANC	0	0	0	0	0	0
580-58-4320-522010 STORMWATER REP & MAINT	0	0	-228,276	0	0	0
580-58-4320-522202 AUTO & TRUCK-REP & MAIN	9,884	20,000	18,765	20,000	20,000	20,000
580-58-4320-523100 INSURANCE EXPENSE	12,812	14,628	21,321	15,652	18,092	18,092
580-58-4320-523700 TRAINING AND MEETINGS	0	2,000	0	2,000	2,000	2,000
580-58-4320-523900 UNIFORMS	1,207	1,500	1,197	2,500	2,500	2,500
580-58-4320-531116 MATERIALS	239	12,000	0	12,000	12,000	12,000
580-58-4320-531270 GASOLINE ALLOCATED	9,443	5,000	11,959	5,000	5,000	5,000
580-58-4320-531700 OTHER SUPPLIES	4,434	8,000	4,118	8,000	8,000	8,000
580-58-4320-542100 MACHINERY & EQUIPMENT	0	55,000	0	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	89,315	60,950	55,871	60,950	60,950	60,950
580-58-4320-574000 BAD DEBT EXPENSE	26,978	10,000	10,000	10,000	10,000	10,000
580-58-4320-582001 INTEREST EXPENSE	62,029	60,291	60,291	57,617	57,617	57,617

CITY OF AMERICUS
2023 OPERATING-BUDGET EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL</u> <u>2021</u>	<u>AMENDED</u> <u>BUDGET</u> <u>2022</u>	<u>ACTUAL</u> <u>12/31/2022</u>	<u>REQUESTED</u> <u>2023</u>	<u>RECOMM</u> <u>2023</u>	<u>APPROVED</u> <u>2023</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>659,613</u>	<u>722,121</u>	<u>426,881</u>	<u>740,090</u>	<u>732,713</u>	<u>732,713</u>
	<u>659,613</u>	<u>722,121</u>	<u>426,881</u>	<u>740,090</u>	<u>732,713</u>	<u>732,713</u>
	<u><u>659,613</u></u>	<u><u>722,121</u></u>	<u><u>426,881</u></u>	<u><u>740,090</u></u>	<u><u>732,713</u></u>	<u><u>732,713</u></u>

CITY OF AMERICUS
2023 OPERATING BUDGET-EXPENDITURE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
58 STORM WATER MGT	
580-58-1530-521201 LEGAL EXPENSES	
580-58-4320-511000 REGULAR PAY	96,489
Personnel Requirements	
Current	
Heavy Equipment Operator	1
Equipment Operator Senior	1
Equipment Operator	1
	3
Recommended: Includes a 5% increase in salaries.	
580-58-4320-511300 OVERTIME PAY	10,000
Requested Amount: \$10,000	
580-58-4320-512100 GROUP MEDICAL INSURA	29,105
Requested Amount: \$26,444	
The requested amount represents \$8,815 per employee for the year that is paid by the City and the employee will pay \$11.85 per pay period.	
Recommended: \$29,105	
The recommended amount represents \$9,702 per employee for the year that is paid by the City.	
580-58-4320-512101 OPT OUT INSURANCE PLA	
580-58-4320-512110 GROUP DENTAL INSURAN	885
This amount represents \$295 per employee.	
580-58-4320-512200 SOCIAL SECURITY PAYME	8,146
This amount is 7.65% of the total salary of the department.	

CITY OF AMERICUS
2023 EXPENDITURE BUDGET REPORT - DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>580-58-4320-512400 RETIREMENT SYSTEM</p> <p style="margin-left: 20px;">The requested amount is \$13,258 this amount is 12.45% of the total salary of the department.</p> <p style="margin-left: 20px;">Recommended: \$11,799</p> <p style="margin-left: 20px;">This amount is 11.08% of the total salary of the department. Per GMA, contribution rates have declined slightly.</p>	<p>11,799</p>
580-58-4320-512401 PENSION EXPENSE	
<p>580-58-4320-512700 WORKERS COMPENSATIO</p> <p style="margin-left: 20px;">This amount represents a percentage of the total salaries for the department based on labor classes and 2022 rates.</p>	<p>9,497</p>
<p>580-58-4320-522000 OTHER OUTSIDE SERVICE</p> <p style="margin-left: 20px;">Requested Amount: \$30,633</p> <p style="margin-left: 20px;">\$25,633 GWES 2022-2023 contract for Watershed Protection Plan</p> <p style="margin-left: 20px;">\$ 5,000 Engineering Fees (not CIP)</p> <p style="margin-left: 20px;"><u> </u></p> <p style="margin-left: 20px;">\$30,633</p>	<p>30,633</p>
580-58-4320-522009 CONTRACTED MAINTENA	
580-58-4320-522010 STORMWATER REP & MAI	
<p>580-58-4320-522202 AUTO & TRUCK-REP & MA</p> <p style="margin-left: 20px;">Requested Amount: \$20,000</p> <p style="margin-left: 20px;">This is for the maintenance of the 2 Street Sweepers & a portion of the preventive maintenance for the Sewer Vacuum Truck.</p>	<p>20,000</p>

CITY OF AMERICUS
2023 EXPENDITURE BUDGET REPORT - DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
<p>580-58-4320-523100 INSURANCE EXPENSE</p> <p style="padding-left: 20px;">Requested Amount: \$15,652</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 5%.</p> <p style="padding-left: 20px;">Recommended: \$18,092</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 7%.</p>	<p>18,092</p>
<p>580-58-4320-523700 TRAINING AND MEETING</p> <p style="padding-left: 20px;">Requested Amount: \$2,000</p>	<p>2,000</p>
<p>580-58-4320-523900 UNIFORMS</p> <p style="padding-left: 20px;">Requested amount: \$2,500</p>	<p>2,500</p>
<p>580-58-4320-531116 MATERIALS</p> <p style="padding-left: 20px;">Requested Amount: \$12,000</p> <p style="padding-left: 20px;">This is for various materials & supplies needed for small non-capitalized projects that are done in-house.</p>	<p>12,000</p>
<p>580-58-4320-531270 GASOLINE ALLOCATED</p> <p style="padding-left: 20px;">Requested Amount: \$5,000</p>	<p>5,000</p>
<p>580-58-4320-531700 OTHER SUPPLIES</p> <p style="padding-left: 20px;">Requested Amount: \$8,000</p>	<p>8,000</p>
<p>580-58-4320-542100 MACHINERY & EQUIPMENT</p>	<p>55,000</p>
<p>580-58-4320-542900 OTHER CAPITAL EXPENDITURE</p>	
<p>580-58-4320-561000 DEPRECIATION EXPENSE</p> <p style="padding-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>	<p>60,950</p>

CITY OF AMERICUS
2023 EXPENDITURE BUDGET REPORT - DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>								
580-58-4320-574000 BAD DEBT EXPENSE Requested Amount: \$10,000 This is the estimated amount for utility billing write down for the storm water utility.	10,000								
580-58-4320-582001 INTEREST EXPENSE Requested Amount: \$57,617 <table style="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></td> </tr> <tr> <td>\$57,617</td> <td>\$98,891</td> <td>\$156,508</td> <td>Revenue Bond - 2019</td> </tr> </table> The principal balance at 12/31/23 will be: \$2,013,407 Revenue Bond - 2019 (Payout-Sep 1, 2039) (Rate 2.76%)	Interest	Principal	Total		\$57,617	\$98,891	\$156,508	Revenue Bond - 2019	57,617
Interest	Principal	Total							
\$57,617	\$98,891	\$156,508	Revenue Bond - 2019						
580-58-4320-584000 BOND ISSUANCE COST									
580-58-4320-611001 TRANSFER TO GEN FUND Requested Amount: \$285,000	285,000 285,000								
58 STORM WATER MGT	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border-top: 1px solid black; border-bottom: 1px solid black;">740,090</td> <td style="border-top: 1px solid black; border-bottom: 1px solid black;">732,713</td> </tr> <tr> <td style="border-bottom: 3px double black;">740,090</td> <td style="border-bottom: 3px double black;">732,713</td> </tr> </table>	740,090	732,713	740,090	732,713				
740,090	732,713								
740,090	732,713								

CITY OF AMERICUS
2023 OPERATING BUDGET - REVENUES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
600 INSURANCE						
600-00-0000-341901 AGGREGATE STOP LOSS REI	179,621	0	181,366	0	0	0
600-00-0000-341902 SPECIFIC CLAIM REIMBURSM	91,363	0	0	0	0	0
600-00-0000-349200 CLAIMS FUNDING REVENUE	1,677,885	1,383,927	2,253,562	1,383,927	1,484,870	1,484,870
600-00-0000-361000 OTHER INTEREST EARNED	0	0	266	0	0	0
600-00-0000-391102 TRANSFER FROM GENERAL	0	0	0	0	0	0
600 INSURANCE	<u>1,948,868</u>	<u>1,383,927</u>	<u>2,435,194</u>	<u>1,383,927</u>	<u>1,484,870</u>	<u>1,484,870</u>
	<u>1,948,868</u>	<u>1,383,927</u>	<u>2,435,194</u>	<u>1,383,927</u>	<u>1,484,870</u>	<u>1,484,870</u>

CITY OF AMERICUS
2023 OPERATING BUDGET - REVENUES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL 2021</u>	<u>BUDGET 2022</u>	<u>ACTUAL 12/31/2022</u>	<u>REQUESTED 2023</u>	<u>RECOMM 2023</u>	<u>APPROVED 2023</u>
600 INSURANCE						
600-00-0000-341901 AGGREGATE STOP LOSS REI	179,621	0	181,366	0	0	0
600-00-0000-341902 SPECIFIC CLAIM REIMBURSM	91,363	0	0	0	0	0
600-00-0000-349200 CLAIMS FUNDING REVENUE	1,677,885	1,383,927	2,253,562	1,383,927	1,484,870	1,484,870
600-00-0000-361000 OTHER INTEREST EARNED	0	0	266	0	0	0
600-00-0000-391102 TRANSFER FROM GENERAL	0	0	0	0	0	0
600 INSURANCE	<u>1,948,868</u>	<u>1,383,927</u>	<u>2,435,194</u>	<u>1,383,927</u>	<u>1,484,870</u>	<u>1,484,870</u>
	<u>1,948,868</u>	<u>1,383,927</u>	<u>2,435,194</u>	<u>1,383,927</u>	<u>1,484,870</u>	<u>1,484,870</u>

CITY OF AMERICUS
2023 OPERATING - REVENUE DETAIL

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
600 INSURANCE	
600-00-0000-341901 AGGREGATE STOP LOSS R	
600-00-0000-341902 SPECIFIC CLAIM REIMBUR	
600-00-0000-349200 CLAIMS FUNDING REVENUE	1,484,870
Requested Amount: \$1,383,927	
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.	
Recommended: \$1,484,870	
Increased due to increase in admin fees.	
600-00-0000-361000 OTHER INTEREST EARNED	
.	
600-00-0000-391102 TRANSFER FROM GENERAL	
600 INSURANCE	1,484,870
	1,484,870

CITY OF AMERICUS
2023 OPERATING BUDGET- EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ACTUAL</u> <u>2021</u>	<u>BUDGET</u> <u>2022</u>	<u>ACTUAL</u> <u>12/31/2022</u>	<u>REQUESTED</u> <u>2023</u>	<u>RECOMM</u> <u>2023</u>	<u>APPROVED</u> <u>2023</u>
99 NON-DEPARTMENTAL						
600-99-1555-552100 ADMIN/PREMIUM FEES	442,724	435,000	420,138	435,000	594,943	594,943
600-99-1555-552200 CLAIMS EXPENDITURES	<u>1,352,775</u>	<u>948,927</u>	<u>2,213,770</u>	<u>948,927</u>	<u>948,927</u>	<u>948,927</u>
99 NON-DEPARTMENTAL	<u>1,795,499</u>	<u>1,383,927</u>	<u>2,633,907</u>	<u>1,383,927</u>	<u>1,543,870</u>	<u>1,543,870</u>
	<u>1,795,499</u>	<u>1,383,927</u>	<u>2,633,907</u>	<u>1,383,927</u>	<u>1,543,870</u>	<u>1,543,870</u>

CITY OF AMERICUS
2023 OPERATING BUDGET - EXPENDITURES

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED BUDGET</u>
99 NON-DEPARTMENTAL	
600-99-1555-552100 ADMIN/PREMIUM FEES	594,943
Requested Amount: \$435,000	
This amount represents an estimate for 2023 based on the 2022 ytd annualized for administration fees.	
Recommended: \$594,943	
\$59,000 is included in the recommended amount for Wellness	
600-99-1555-552200 CLAIMS EXPENDITURES	948,927
Requested Amount: \$948,927	
Recommend the City budget the claims plus administration to equal the funding revenues for 2023.	
99 NON-DEPARTMENTAL	1,543,870
	1,543,870

CITY OF AMERICUS
2023 OPERATING BUDGET

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) that matches all anticipated revenues and planned expenses with various City services.

Budget Calendar - The schedule of key dates that 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.

CITY OF AMERICUS
2023 OPERATING BUDGET

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 the 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 the 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 year – January 1 through December 31.

CITY OF AMERICUS
2023 OPERATING BUDGET

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.

CITY OF AMERICUS
2023 OPERATING BUDGET

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

CITY OF AMERICUS
2023 OPERATING BUDGET

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.

CITY OF AMERICUS
2023 OPERATING BUDGET

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.

Jackson St

AMERICUS GEORGIA

Deskto
(2
Www