



CITY OF CARTERSVILLE FY 23-24 ANNUAL BUDGET



July 1, 2023

Honorable Mayor and City Council:

A balanced budget for the City of Cartersville for FY2024 is submitted as required by the Cartersville Municipal Code. This budget focuses on controlling expenditures without reducing services to our citizens. The budget features salary adjustments, additional staff, a slight increase in the millage rate, an increase in the cost of commodities, limited replacement of rolling stock and other equipment, and funding for renewal and extensions of the city's utility infrastructure.

Department heads are to be commended for their hard work in helping to balance the budget and their staff's commitment to continue providing dependable service, while preserving an exceptional quality of life.

The city's total budget for FY2024 is \$217,091,535, an increase of 20.92% from last year's budget. The city's FY2024 budget has increased due to the increased revenue projections in several funds. The increase in revenue projections was offset by decreases in personnel expenses, and increases in operation expenses, debt service expenses, capital expenses, and increases in the purchase of commodities. The largest of these increases is \$20,559,550 in capital expenses and is due to several large projects in several of the utility funds. Another large increase in expenses includes \$11,145,005 related to the purchase of commodities. The FY2024 budget will increase by a total of \$37,565,020 from the prior year to \$179.5 million.

TOTAL BUDGET DECREASE - - FY2024

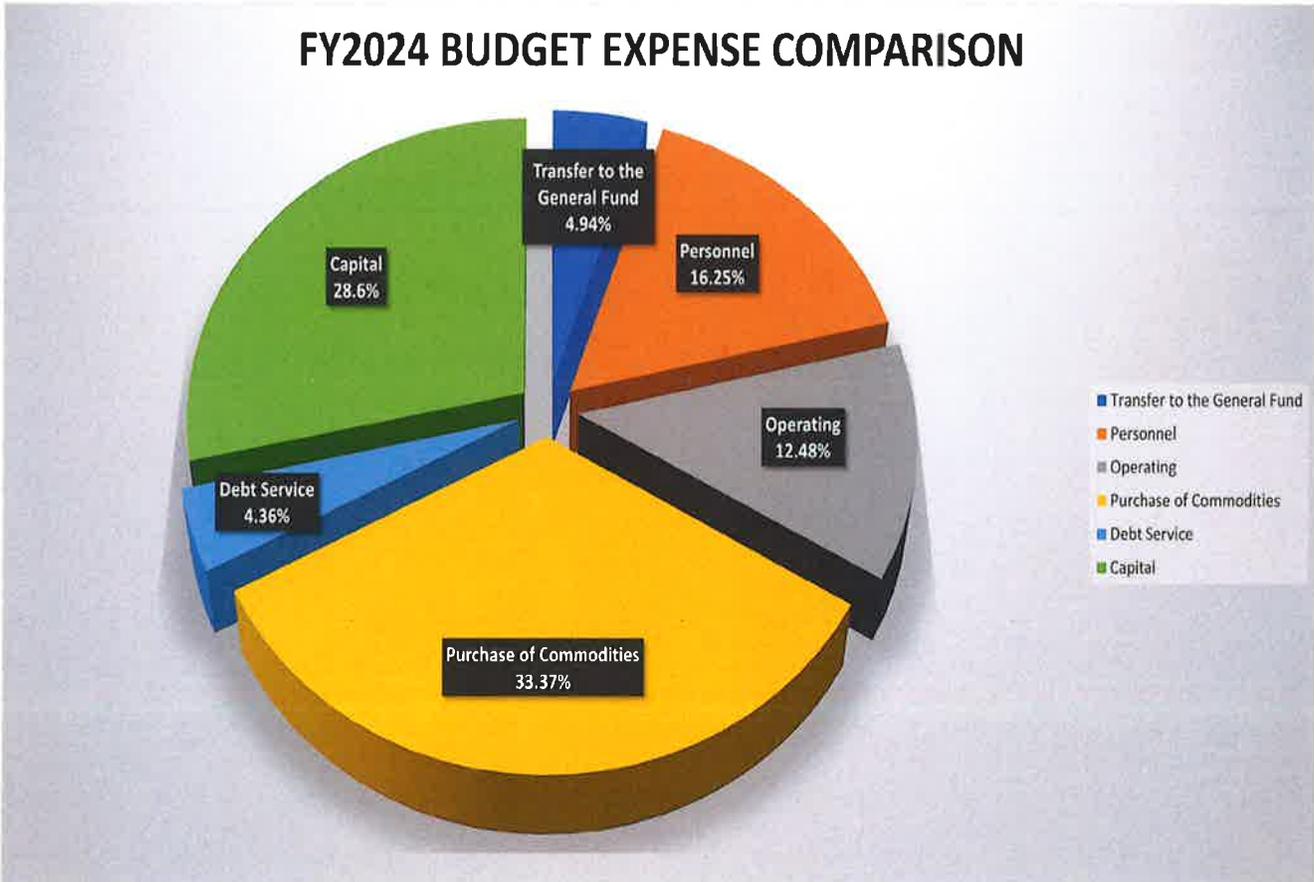
FY2024 Budget Total	\$217,091,535
<u>FY2024 Budget Total</u>	<u>\$179,526,515</u>
FY2024 Total Budget Decrease	\$ 37,565,020 +20.92%

The following table compares the FY2024 budget to the FY2023 budget by expense type. Personnel expenditures are projected to decrease \$47,155 in FY2024 due to the change to the GMEBS pension plan and increased cost of health insurance. Operating expenditures are projected to increase \$2,985,455 in FY2024 due to increased maintenance costs and increased costs of supplies. Projected commodity expenses are estimated to increase by \$11,145,005 from FY2023. Debt service expenses are projected to increase by \$1,952,165. Capital projects expenses, as detailed above, are projected to increase by \$20,559,550. An increase of \$970,000 in the transfers from the utility funds into the general fund was needed to balance the budgets. These differences in expense types explain the \$37,565,020 increase in the FY2024 budget over the FY2023 budget.

DETAILED BUDGET COMPARISON FY2024 v. FY2023

Description	FY2024	FY2023	Difference
Personnel	\$ 35,280,415	\$ 35,327,570	\$ (47,155)
Operating	\$ 27,101,260	\$ 24,115,805	\$ 2,985,455
Business Improvement Dist	\$ -	\$ -	\$ -
Purchase of Commodities	\$ 72,438,660	\$ 61,293,655	\$ 11,145,005
Debt Service	\$ 9,461,375	\$ 7,509,210	\$ 1,952,165
Capital	\$ 62,095,660	\$ 41,536,110	\$ 20,559,550
Transfer to General Fund	\$ 10,714,165	\$ 9,744,165	\$ 970,000
Total Expenses	\$ 217,091,535	\$ 179,526,515	\$ 37,565,020

FY2024 BUDGET EXPENSE COMPARISON



FY2024 BUDGET – STAFFING & SALARY ADJUSTMENT

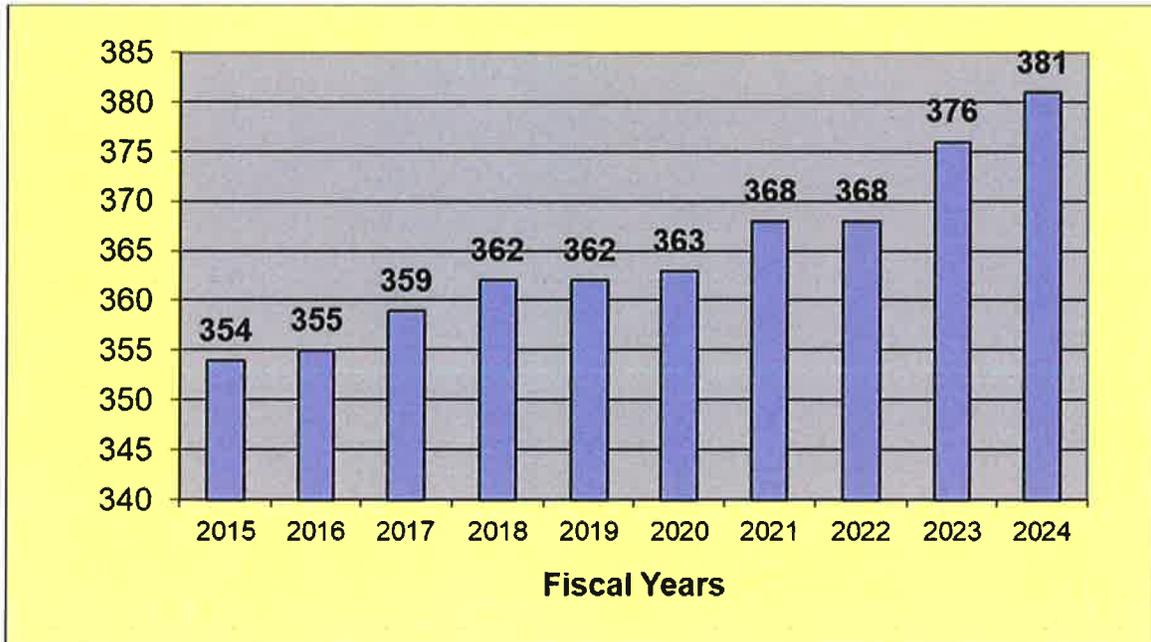
Personnel costs and employee benefits represent 16.25% of the city’s FY2024 budget. The FY2024 budget includes salary adjustments throughout all departments. Five (5) additional staff positions were added to the FY2024 budget. The cost of our employee health care plan is expected to increase by 15%. Using the same employee percentage as FY2023, the employee cost of health insurance will increase. The pension plan contributions made by the city on the employees’ behalf will decrease to 17.0% of payroll expenses for the old pension plan and will remain 8.5% of payroll expenses for the new pension plan. The net result of the changes mentioned above resulted in a decrease in overall salary and benefit cost of \$47,155 from last year’s budget.

TOTAL COST OF SALARY & BENEFIT ADJUSTMENTS - - FY2024

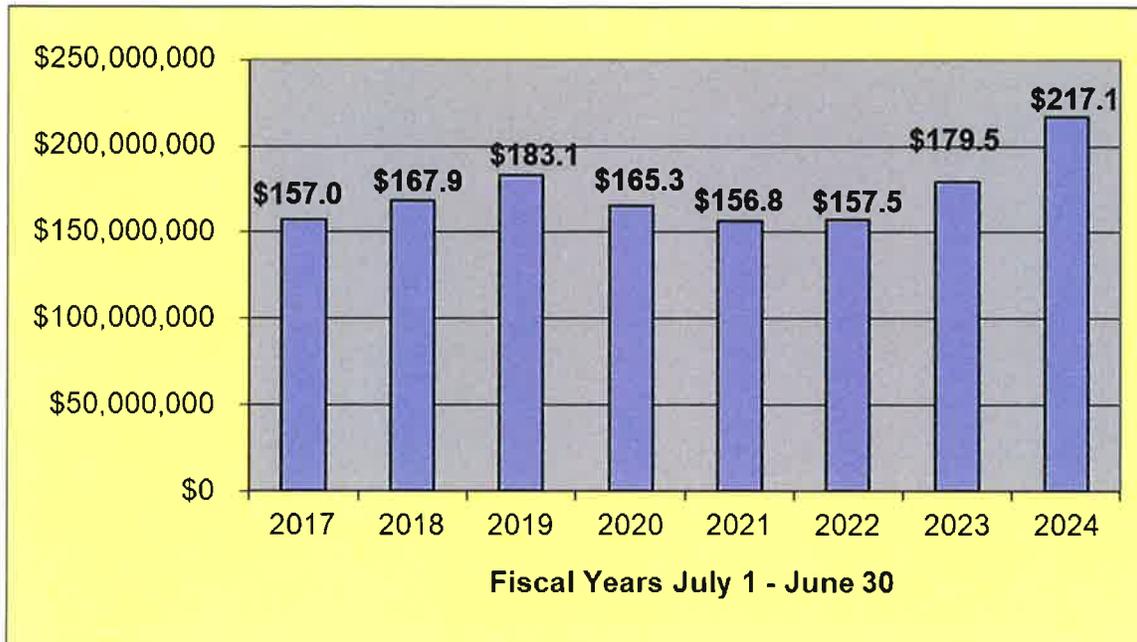
FY2024 Total Budgeted Salaries & Benefits	\$35,280,415
FY2023 Total Budgeted Salaries & Benefits	<u>\$35,327,570</u>
FY2024 Increase in Salaries & Benefits	\$ (47,155)

The total budgeted positions for FY2024 will increase to 381 full-time permanent positions.

TOTAL CITY STAFFING LEVELS for FY2014 through FY2024



**ACTUAL CITY REVENUES for FY2017 through FY2022
and BUDGETED AMOUNTS for FY2023 and FY2024**



I. FY2024 BUDGET – SPLOST & CAPITAL PROJECTS

FY2024 SPLOST Projects

The SPLOST (Special Purpose Local Option Sales Tax) 2014 projects will be funded within the FY2024 budget through carry-over of SPLOST funds from previous years' collections and interest earnings. Collections for the SPLOST 2020 fund began in February 2020. The funds collected in this fund will pay for the city-wide AMI system, computer equipment, Douthitt Ferry Road Widening, a Northside recreation building, a police training building, fiber optic system upgrades, and the Downtown Quiet Zones.

SPLOST - 2014

Fire Station #5	\$291,995
Total Expenses	\$291,995

SPLOST - 2020

Milling & Resurfacing	\$300,000	Downtown Quiet Zone	\$500,000
Summer Hill Step Replacement	\$50,000	Douthitt Ferry Widening Project	\$2,176,615
Computer Equipment/Video Storage	\$579,000	Northside Recreation Building	\$1,200,000
Police Training Building	\$500,000	Fiber Optics Upgrade	\$300,000
Total Expenses	\$5,605,615		

Other non-SPLOST capital expenses include the replacement of equipment and rolling stock for some departments, and the extension of infrastructure for the various city utilities. Capital projects have increased from FY2023 as a result of several large projects in all funds. These include: Hyundai-SK

gas line, electric department building renovations, dredging the lagoon, new water and sewer headquarter building, Mission Road sewer replacement, AMI installation, Water Pollution Control Plant expansion, Water Treatment Plant expansion, and high-pressure system upgrades.

II. FY2024 BUDGET – COMMUNITY AGENCY FUNDING

As in years past, the budget includes funding for a number of community agencies. The agencies provide the city with services annually under contracts approved by the City Council. The table below outlines the funding history and the amount included in the FY2024 budget for each agency.

COMMUNITY AGENCY FUNDING

Agency	FY 2023-24 Budget	FY 2022-23 Budget	FY 2021-22 Budget	FY 2020-21 Budget	FY 2019-20 Budget
Cartersville/Bartow Library	\$469,500	\$469,500	\$454,500	\$454,500	\$454,500
City/County Economic Development	\$250,000	\$200,000	\$200,000	\$200,000	\$200,000
Cultural Arts Alliance	\$41,000	\$41,000	\$42,200	\$51,000	\$51,000
Bartow County Juvenile Court	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
Eddie Lee Wilkins Youth Association, Inc.	\$18,000	\$18,000	\$18,000	\$9,000	\$18,000
Good Neighbor Shelter	\$15,000	\$2,000	\$2,000	\$2,000	\$2,000
Bartow County Library, Inc.	\$10,000	\$0	\$10,000	\$1,200	\$1,200
Recovery Bartow	\$10,000	\$0	\$0	\$0	\$0
Bartow Health Access	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
Total Outside Agency Funding	\$830,500	\$747,500	\$743,700	\$734,700	\$743,700

As shown above, the overall city contributions to the Community Agency Funding for FY2024 totals \$830,500. In addition to the above, the Cartersville – Bartow County Tourism Council is funded at \$855,385 through Hotel/Motel tax collections.

III. FY2024 BUDGET – FEE & RATE INCREASES

The millage rate for FY2024 will remain at the current millage rate of 2.910 mills, which in theory will be an increase in property taxes. In addition, the budget also includes a 0.513 millage rate dedicated to pay the GO Parks and Recreation Bond debt payments for the fiscal year. This is a decrease from the FY2023 GO Parks and Recreation Bond millage rate of 0.624 mills. Other rate changes in the FY2024 budget include: a 2.00% increase in water and sewer rates for both inside and outside the city limits water and sewer customers. With this rate increase, the city utility rates (water and sewer, gas, and electric) will remain some of the lowest rates in the surrounding counties. The FY2024 budget includes water and sewer capacity fees remaining the same as the FY2023 capacity fees.

Capacity fees are used strictly to fund expansion of infrastructure associated with growth, while the approved water and sewer rates will be used solely to fund the operation and maintenance costs of the existing infrastructure.

V. FY2024 BUDGET - SUMMARY

The budget for FY2024 of \$217.1 million for the City of Cartersville includes an increase of \$37,565,020 or 20.92% more than the previous fiscal year budget. The increase in the budget is driven by decreases in personnel expenses, increased operating expenses, increased purchases of commodities, increased debt service expenses, increased capital expenditures, and increased transfers to the General Fund. The following table shows the difference between FY2024 and FY2023 budgets for each fund. The increase in the General Fund is due to an increase in revenues and is largely offset by increases in personnel, operation expenses, and capital expenses. The Electric Fund increase is due to a projected increase in revenues offset mainly by a decrease in personnel expenses and increased purchases of commodities and capital expenses. The Fiber Fund increase is mainly due to increase in personnel and operating expenses. The Gas Fund increase is mainly due to a decrease in personnel and increases in purchases of commodities, capital expenses, and transfers into the general fund. Solid Waste Fund had a decrease in personnel expenses and increase in operation expenses. The Stormwater Fund changes are related to decreases in personnel and capital expenses and increases in operation expenses. The increase in the Water & Sewer Fund is due to decreases in personnel and operating expenses along with increases in capital expenses and transfers to the general fund. SPLOST capital projects are approved by voters and budgeted as funding is available. The SPLOST 2020 collections, as it was approved by the voters several years ago, have been earmarked for the city-wide AMI meter system, computer equipment, northside park, police training building, downtown quiet zones, Douthit Ferry Road widening, and street milling and resurfacing.

BUDGET COMPARISON BY FUND -- FY 2024 vs. FY 2023

(Table h)

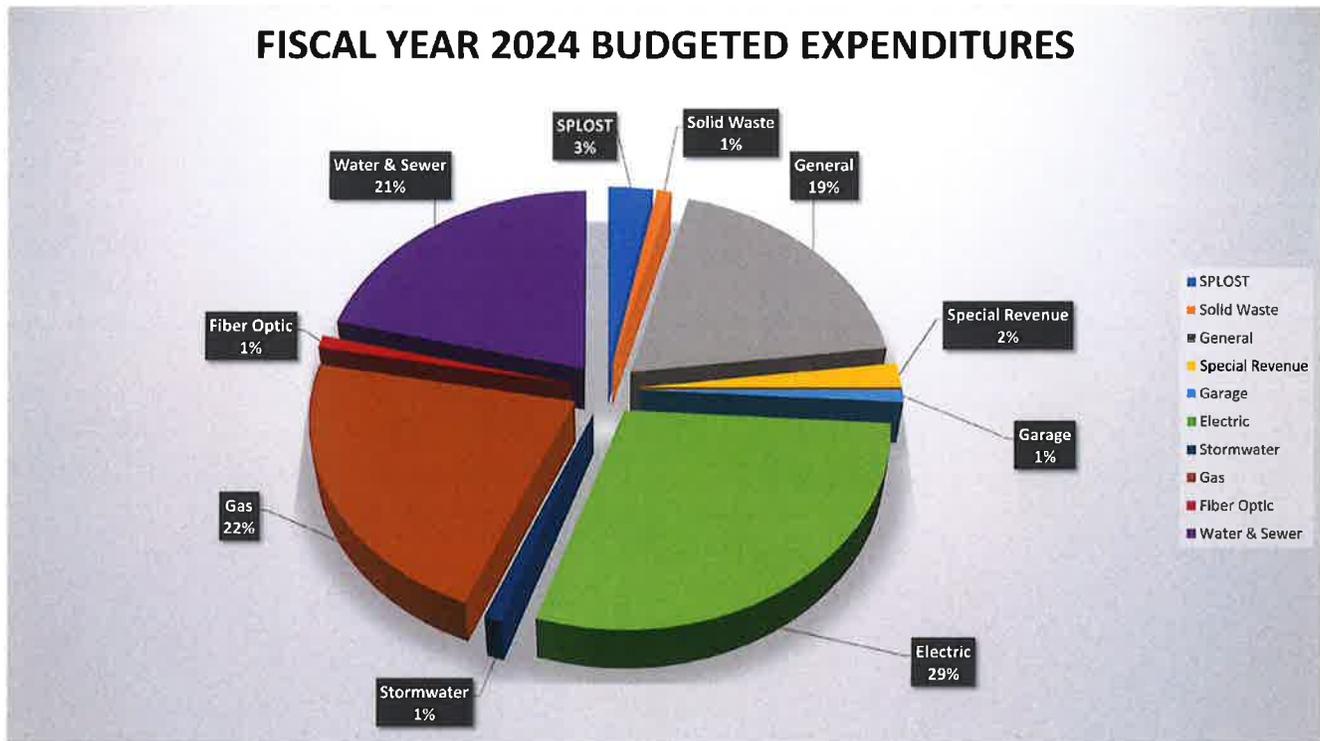
	FY 2023-24	FY 2022-23	Difference	% Change
General & Special Revenue	\$45,514,765	\$40,316,205	\$5,198,560	12.9%
Electric	\$62,949,910	\$54,485,200	\$8,464,710	15.5%
Fiber Optics	\$2,620,325	\$2,583,800	\$36,525	1.4%
Gas	\$48,484,010	\$34,353,845	\$14,130,165	41.1%
Solid Waste	\$3,499,000	\$3,638,135	(\$139,135)	-3.8%
Stormwater	\$1,582,000	\$1,602,000	(\$20,000)	-1.2%
Water & Sewer	\$44,800,765	\$37,578,785	\$7,221,980	19.2%
Internal Service	\$1,743,150	\$1,573,545	\$169,605	10.8%
SPLOST 2003	\$0	\$100,000	(\$100,000)	-100.0%
SPLOST 2014	\$291,995	\$50,000	\$241,995	484.0%
SPLOST 2020	\$5,605,615	\$3,245,000	\$2,360,615	72.7%
TOTAL	\$217,091,535	\$179,526,515	\$37,565,020	20.92%

The FY2024 budget includes salary increases in all funds and an additional five employees with the total position count moving to 381 full time positions.

The budget includes continued funding for service contracts between the city and various community agencies that supply services to the community. These include funding of the Cartersville-Bartow County Library and the Cartersville – Bartow Convention and Visitors Bureau. In addition, continued funding of the Cartersville-Bartow Joint Development Authority in the amount of \$250,000 and funding of the Downtown Development Authority in the amount of \$220,000 are also included.

The FY2024 budget includes water and sewer utility rate increases. Even with these rate increases, City of Cartersville utility rates will remain at or below any of the surrounding counties or private utility service provider’s rates. Furthermore, the FY2024 budget included a small increase in the city property tax millage rate used for maintenance and operations.

BUDGET BY FUND FOR FY2024



In summary, this budget is a conservative financial plan, which includes funds to maintain and operate the city so we can continue to provide citizens with police and fire protection, culture and recreation, and other general government services. It is a plan and tool, which provides guidance and gives us the ability to meet our goal of “providing dependable service while preserving an exceptional quality of life.” As in past years, the FY2024 budget has incorporated low cost, dependable services for the citizens of the City of Cartersville.

The budget’s production and the operation of the city would not be possible without the effort and diligence of the city’s various departments, those competent and capable employees who staff the departments, and the leadership of the Mayor and City Council.

Respectfully submitted,

Daniel T. Porta
City Manager

**City of Cartersville
Budget Work Report
Fiscal Year 2023 - 24
Budget Summary**

Description	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	05/31/23	Y-T-D	2023-24	% Change of 2023-24	
	Actual *	Actual *	Actual *	Actual *	Actual *	Current Year Dept Budget	Current Yr. Actual	Current Yr. Annualized	Approved Budget	Previous Budget	Previous Actual
Revenues	131,947,360	141,679,942	142,608,909	209,170,635	172,429,738	179,526,515	161,532,831	219,336,287	217,091,535	20.92%	69.72%
Expenses	123,005,655	127,368,290	126,003,950	189,899,967	148,709,402	179,526,515	130,574,624	193,036,607	217,091,535	20.92%	60.87%
General Fund	8,941,705	14,311,652	16,604,959	19,270,668	23,720,336	-	30,958,206	26,299,680	0		
Revenue	26,147,618	25,875,203	28,378,789	91,116,242	32,715,806	33,736,215	34,277,114	48,101,538	39,874,050		
Expenses	29,460,510	28,859,124	26,651,885	86,277,223	30,628,948	33,736,215	26,589,049	38,890,707	39,874,050		
General Fund Total	(3,312,892)	(2,983,921)	1,726,904	2,839,019	2,086,858	-	7,688,065	9,210,832	0		
American Rescue Plan Act 2021 - Special Revenue Fund											
Revenue					113,655	3,150,000			2,000,000		
Expenses					113,655	3,150,000	22,097	33,146	2,000,000		
American Rescue Plan Act 2021 - Total					-	-	(22,097)	(33,146)			
Hotel/Motel Tax - Special Revenue Fund											
Revenue	1,032,560	957,074	763,375	953,934	1,614,167	1,510,000	1,223,048	1,834,572	1,657,050		
Expenses	1,032,560	957,074	763,375	953,934	1,614,167	1,510,000	561,900	842,850	1,657,050		
Hotel/Motel Tax - Total	-	-	-	-	-	-	661,148	991,722			
Tax Allocation District - Special Revenue Fund											
Revenue	249,302	279,059	319,423	322,141	293,502	310,000	310,179	310,179	310,000		
Expenses	249,357	279,059	321,599	322,141	293,502	310,000	310,179	310,179	310,000		
Tax Allocation District - Total	(55)	-	(2,176)	-	-	-	-	-	-		
Tourism Product Development - Special Revenue Fund											
Revenue					286,300	150,000	85,727	313,150	150,000		
Expenses					35,108	150,000	676	1,014	150,000		
Tourism Product Development - Total					251,192	-	85,051	312,136			
Motor Vehicle Rental Tax - Special Revenue Fund											
Revenue	85,073	77,668	77,737	88,264	93,845	85,235	94,784	142,176	112,765		
Expenses	85,073	77,668	77,737	88,264	93,845	85,235	94,784	142,176	112,765		
Motor Vehicle Rental Tax - Total	-	-	-	-	-	-	94,784	142,176			
Development Agreement Fees - Special Revenue Fund											
Revenue	19,974	10,956	25,228	22,260	14,774	5,000	21,500	32,250	5,000		
Expenses	-	-	-	-	-	5,000	-	-	5,000		
Dev. Agreement Fees - Total	19,974	10,956	25,228	22,260	14,774	-	21,500	32,250			
Grant Funds - Special Revenue Fund											
Revenue	987,597	181,775	4,881,570	7,347,932	4,482,865	3,389,676	3,479,074	175,365	200,000		
Expenses	987,597	181,775	4,937,475	7,294,128	4,476,859	3,479,074	3,479,074	175,365	200,000		
Grant Funds - Total	-	-	(55,905)	-	6,006	-	(89,398)	(175,365)			
Impact Fees - Special Revenue Fund											
Revenue	-	-	-	-	-	-	-	-	-		
Expenses	-	-	-	-	-	-	-	-	-		
Impact Fees - Total	-	-	-	-	-	-	-	-	-		

**City of Cartersville
Budget Work Report
Fiscal Year 2023 - 24
Budget Summary**

Description	2017-18 Actual *	2018-19 Actual *	2019-20 Actual *	2020-21 Actual *	2021-22 Actual *	2022-23 Current Yr Dept Budget	05/31/23 Current Yr. Actual	Y-T-D Current Yr. Annualized	2023-24 Approved Budget	% Change of 2023-24 Budget Compared to	
										Previous Budget	Previous Actual
Revenues	131,947,360	141,679,942	142,608,909	209,170,635	172,429,738	179,526,515	161,532,831	219,336,287	217,091,535	20.92%	69.72%
Expenses	123,005,655	127,388,290	126,003,950	189,899,967	148,709,402	179,526,515	130,574,624	193,036,607	217,091,535	20.92%	60.87%
	8,941,705	14,311,662	16,604,959	19,270,668	23,720,336	-	30,958,206	26,299,680	0		
Business Improvement Dist Tax - Special Revenue Fund											
Revenue	39,858	24,583	24,604	43,378							
Expenses	45,757	31,386	37,329	43,378							
Business Improvement District Tax - Total	(5,899)	(6,803)	(12,725)								
Development Fee Fund											
Revenue	-	-	-	-	-	-	-	-	-	-	-
Expenses	-	-	-	-	-	-	-	-	-	-	-
Development Fee Fund											
Federal DEA Forfeiture - Special Revenue Fund											
Revenue	213,052	357,325	309,630	177,387	317,248	442,955	96,975	145,462	271,500		
Expenses	283,240	229,073	404,727	420,599	94,534	442,955	318,140	477,210	271,500		
Federal DEA Funds - Total	(70,188)	128,252	(95,097)	(243,212)	222,714		(221,165)	(331,748)			
State Forfeitures - Special Revenue Fund											
Revenue	-	1,858	20,913	12,210	-	3,000	-	-	3,000		
Expenses	-	22,362	186	24,630	-	3,000	-	-	3,000		
State Forfeitures - Total		(20,504)	20,727	(12,420)							
GO Park Bonds Series 2014											
Revenue	2,075,130	959,040	945,593	944,396	917,878	923,800	912,628	995,595	931,400		
Expenses	5,118,169	1,713,949	966,000	966,000	1,069,892	923,800	923,800	923,800	931,400		
GO Park Bonds Series 2014 Total	(3,043,039)	(754,909)	(20,407)	(21,604)	(152,014)		(11,172)	71,795			
SPLOST - 2003											
Revenue	79,955	39,792	94,709	84,284	31,375	100,000	28,963	43,445			
Expenses	149,074	39,792	94,709	84,284	31,375	100,000	45,903	68,855			
SPLOST - 2003 Total	(69,119)						(16,940)	(25,410)			
SPLOST - 2007											
Revenue	-	-	-	-	-	-	-	-	-		
Expenses	-	-	-	-	-	-	-	-	-		
SPLOST - 2007 Total											
SPLOST - 2014											
Revenue	2,429,700	2,729,424	1,455,819	115,299	-	50,000	-	-	291,995		
Expenses	841,684	3,295,370	3,498,498	300,689	-	50,000	-	-	291,995		
SPLOST - 2014 Total	1,588,016	(565,946)	(2,042,679)	(185,390)							
SPLOST - 2020											
Revenue	-	1,492,558	3,616,014	4,646,299	4,646,299	3,245,000	5,605,615	5,605,615	5,605,615		
Expenses	-	25,245	189,700	1,459,576	1,459,576	3,245,000	5,605,615	5,605,615	5,605,615		
SPLOST - 2020 Total		1,467,313	3,426,314	3,186,723							

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Revenues	131,947,360	141,679,942	142,608,909	209,170,635	172,429,738	179,526,515	161,532,831	219,336,287	217,091,535	217,091,535	20.92%
Expenses	123,005,655	127,368,290	126,003,950	189,899,967	148,709,402	179,526,515	130,574,624	193,036,607	217,091,535	217,091,535	20.92%
	8,941,705	14,311,652	16,604,959	19,270,668	23,720,336	-	30,958,206	26,299,680	0	0	60.87%
Garage - Internal Service Fund											
Revenue	1,417,993	3,057,383	1,334,361	1,337,421	1,633,510	1,573,545	1,207,334	1,811,001	1,743,150	1,743,150	
Expenses	966,999	903,167	3,180,545	1,726,664	1,390,960	1,573,545	1,388,238	2,029,509	1,743,150	1,743,150	
Garage Fund Total	450,994	2,154,216	(1,846,184)	(389,243)	242,550	-	(180,904)	(218,508)			
Electric Fund											
Revenue	47,418,071	50,327,809	48,865,034	47,049,884	52,293,314	54,485,200	47,640,649	59,118,333	62,949,910	62,949,910	
Expenses	42,546,721	44,877,536	43,614,962	45,773,496	52,843,850	54,485,200	43,488,905	72,754,810	62,949,910	62,949,910	
Electric Fund Total	4,871,350	5,450,273	5,250,072	1,276,388	(550,536)	-	4,151,743	(13,636,478)			
Fiber Optics Fund											
Revenue	2,314,458	2,312,178	2,385,184	2,407,831	2,551,602	2,583,800	3,177,840	4,649,212	2,620,325	2,620,325	
Expenses	1,745,430	1,889,667	1,854,392	2,143,519	2,584,293	2,583,800	1,828,764	2,743,568	2,620,325	2,620,325	
Fiber Optics Total	569,028	422,511	530,792	264,312	(32,691)	-	1,349,077	1,905,644			
Gas Fund											
Revenue	24,191,037	27,078,280	22,854,553	25,507,171	39,377,401	34,353,845	40,228,840	60,316,102	48,484,010	48,484,010	
Expenses	22,134,515	24,581,380	19,510,738	21,836,855	31,570,402	34,353,845	33,287,841	46,481,790	48,484,010	48,484,010	
Gas Fund Total	2,056,522	2,496,900	3,343,815	3,670,316	7,806,999	-	6,940,998	13,834,311			
Solid Waste Fund											
Revenue	2,501,631	2,607,998	2,911,731	2,952,773	3,051,091	3,638,135	3,240,935	4,280,163	3,499,000	3,499,000	
Expenses	2,609,127	2,849,211	2,652,411	2,325,456	2,516,469	3,638,135	2,617,406	3,749,153	3,499,000	3,499,000	
Solid Waste Total	(107,496)	(241,213)	259,320	627,317	534,622	-	623,529	531,010			
Stormwater Fund											
Revenue	1,498,363	1,511,953	1,977,193	1,556,108	1,555,305	1,602,000	1,332,473	1,998,709	1,582,000	1,582,000	
Expenses	1,337,153	1,520,222	1,571,858	1,713,205	1,326,691	1,602,000	1,028,746	1,568,726	1,582,000	1,582,000	
Stormwater Total	161,210	(8,269)	405,335	(157,097)	228,614	-	303,727	429,984			
Water & Sewer Fund											
Revenue	19,245,988	23,290,584	23,490,905	23,515,706	26,439,801	37,578,785	24,349,893	35,557,551	44,800,765	44,800,765	
Expenses	13,412,689	15,060,475	15,840,279	15,415,802	16,565,276	37,578,785	14,706,679	22,020,086	44,800,765	44,800,765	
Water & Sewer Fund Total	5,833,299	8,230,109	7,650,626	8,099,904	9,874,525	-	9,643,214	13,537,466			

* Revenue and Expenses are from the audited financial statements

City of Cartersville
Budget Work Report
Fiscal Year 2023 - 24
Budget Summary by Fund

Description	2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Year Dept Budget	05/31/23 Current Yr. Actual	Current Yr. Annualized	2023-24 Approved Budget
<u>General Fund</u>									
Revenues	38,915,733	41,180,990	28,361,662	28,152,460	30,799,184	33,736,215	34,277,114	48,101,538	39,874,050
Operating Revenues	19,917,498	21,663,735	23,334,326	24,690,584	27,682,533	29,649,860	31,468,837	43,889,123	35,254,850
Prop. Taxes-School Board	15,634,381	16,467,242							
Prop. Taxes-DDA									
Previous Year Carryover									
Use of Reserve Funds									
Transfer from Other Funds									
Expenses	3,363,854	3,050,013	5,027,336	3,461,876	3,116,651	4,086,355	2,808,277	4,212,416	4,619,200
Personnel	40,040,227	41,588,729	26,281,149	25,741,001	28,509,091	33,736,215	26,589,049	38,890,707	39,874,050
Operating	16,572,918	17,652,737	17,910,924	17,810,684	19,991,319	21,154,470	17,133,925	25,699,041	21,597,240
School Board Appropriation	6,903,040	7,179,962	7,814,499	7,159,969	8,051,593	8,701,495	9,141,832	12,731,477	10,351,820
School Board Appropriation	15,639,930	16,464,894							
Debt Service-School Board									
Capital	924,339	291,136	555,726	770,348	466,179	1,869,600	313,292	460,189	3,819,600
						2,010,650			4,105,390
<u>Tax Allocation District</u>									
Revenues	249,302	279,059	319,423	319,423	322,141	310,000	310,179	310,179	310,000
Operating Revenues	249,302	279,059	319,423	319,423	322,141	310,000	310,179	310,179	310,000
Expenses	249,356	279,059	319,423	319,423	322,141	310,000	310,179	310,179	310,000
Operating	249,356	279,059	319,423	319,423	322,141	310,000	310,179	310,179	310,000
<u>Tourism Product Development</u>									
Revenues					286,300	150,000	85,727	313,150	150,000
Operating Revenues					286,300	150,000	85,727	313,150	150,000
Expenses					35,108	150,000	676	1,014	150,000
Operating					35,108	150,000	676	1,014	60,000
Capital									90,000
<u>American Rescue Plan Act 2021</u>									
Revenues					113,654	3,150,000			2,000,000
Operating Revenues					113,654	3,150,000			2,000,000
Expenses					113,654	3,150,000	22,097	33,146	2,000,000
Capital					113,654	3,150,000	22,097	33,146	2,000,000
<u>Hotel/Motel Tax</u>									
Revenues	1,032,559	965,838	763,375	953,934	1,367,274	1,510,000	1,223,048	1,834,572	1,657,050
Operating Revenues	1,032,559	965,838	763,375	953,934	1,367,274	1,510,000	1,223,048	1,834,572	1,657,050
Expenses	1,032,559	965,838	763,376	763,376	763,376	1,510,000	561,900	842,850	1,657,050
Operating	1,032,559	965,838	763,376	763,376	763,376	1,510,000	561,900	842,850	1,657,050
<u>Motor Vehicle Rental Tax</u>									
Revenues	85,073	70,984	77,737	88,264	93,845	85,235	94,784	142,176	112,765
Operating Revenues	85,073	70,984	77,737	88,264	93,845	85,235	94,784	142,176	112,765
Expenses	85,073	70,984	77,737	88,264	93,845	85,235	94,784	142,176	112,765
Operating	85,073	70,984	77,737	88,264	93,845	85,235	94,784	142,176	112,765

City of Cartersville
Budget Work Report
Fiscal Year 2023 - 24
Budget Summary by Fund

Description	2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Year Dept Budget	05/31/23 Current Yr. Actual	Current Yr. Annualized	2023-24 Approved Budget
<u>Development Agreement Fees</u>									
Revenues	19,974	10,956	25,228	22,260	14,774	5,000	21,500	32,250	5,000
Operating Revenues	19,974	10,956	25,228	22,260	14,774	5,000	21,500	32,250	5,000
Expenses						5,000			5,000
Operating						5,000			5,000
<u>Grant Funds</u>									
Revenues	987,597	181,774	4,328,755	7,301,482	4,340,512		3,389,676		200,000
Operating Revenues	987,597	181,774	4,328,755	7,301,482	4,340,512		3,389,676		200,000
Expenses	987,597	181,774	4,587,970	7,258,879	4,476,859		3,479,074	175,365	200,000
Operating	987,597	181,774	4,587,970	7,258,879	4,476,859		3,479,074	175,365	200,000
<u>Impact Fees</u>									
Revenues									
Operating Revenues									
Expenses									
Operating									
<u>Business Improvement Dist Tax</u>									
Revenues	39,857	24,583	24,045	24,535					
Operating Revenues	39,857	24,583	24,045	24,535					
Expenses	45,757	31,387	37,329	24,535					
Operating	45,757	31,387	37,329	24,535					
<u>DEA - Federal Revenue</u>									
Revenues	222,189	357,325	309,630	177,388	317,245	442,955	96,975	145,462	271,500
Operating Revenues	222,189	357,325	309,630	177,388	317,245	442,955	96,975	145,462	271,500
Expenses	283,240	226,250	404,728	419,957	94,532	442,955	318,140	477,210	271,500
Operating	93,481	33,916	47,009	70,054	94,532	122,955	61,640	92,460	61,500
Capital	189,760	192,334	357,719	349,903		320,000	256,500	384,750	210,000
Transfer to Other Funds									
<u>State Forfeiture Revenue</u>									
Revenues		1,858	20,913	12,210		3,000			3,000
Operating Revenues		1,858	20,913	12,210		3,000			3,000
Expenses		22,362	186	24,630		3,000			3,000
Operating		22,362	186	24,630		3,000			3,000
Capital									
<u>GO Park Bonds Series 2014</u>									
Revenues	967,927	960,526	960,526	944,396	972,446	923,800	912,628	995,595	931,400
Operating Revenues	967,927	960,526	960,526	944,396	972,446	923,800	912,628	995,595	931,400
Previous Year Carryover									
Expenses	5,118,169	1,786,844	966,000	948,247	1,069,892	923,800	923,800	923,800	931,400
Capital	4,214,169	947,544	63,000	41,247	159,292				
Debt Service	904,000	839,300	903,000	907,000	910,600	923,800	923,800	923,800	931,400

City of Cartersville
Budget Work Report
Fiscal Year 2023 - 24
Budget Summary by Fund

Description	2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Year Dept Budget	05/31/23 Current Yr. Actual	Current Yr. Annualized	2023-24 Approved Budget
SPLOST - 2003									
Revenues	79,955	40,050	94,709	84,284	31,375	100,000	28,963	43,445	
Operating Revenues	79,955	40,050	94,709	84,284	31,375	100,000	28,963	43,445	
Previous Year Carryover									
Expenses	142,074	46,092	94,709	84,284	31,375	100,000	45,903	68,855	
Capital	142,074	46,092	94,709	84,284	31,375	100,000	45,903	68,855	
Debt Service									
SPLOST - 2014									
Revenues	2,429,700	2,233,381	1,455,819	115,299	4,646,299	50,000		291,995	
Operating Revenues	2,429,700	2,233,381	1,455,819	115,299	4,646,299	50,000		291,995	
Previous Year Carryover								291,995	
Expenses	841,684	3,203,962	3,498,497	300,689	1,459,576	50,000	613,663	920,495	
Operating	28,262	2,420	177,306	300,689	568,253	445,000	268,333	399,500	
Capital	113,879	1,104,455	3,321,191		891,324	2,800,000	347,330	520,995	
Debt Service	699,543	2,097,087							
SPLOST - 2020									
Revenues			1,215,073	3,616,014	4,646,299	3,245,000	2,868,799	4,303,199	5,605,615
Operating Revenues			1,215,073	3,616,014	4,646,299	3,245,000	2,868,799	4,303,199	5,605,615
Previous Year Carryover									
Expenses			25,245	189,700	1,459,576	3,245,000	613,663	920,495	5,605,615
Operating			25,245	172,722	568,253	445,000	268,333	399,500	854,000
Capital				16,978	891,324	2,800,000	347,330	520,995	4,751,615
Garage - Internal Service Fund									
Revenues	1,351,158	2,458,905	1,334,362	1,337,422	1,633,505	1,573,545	1,207,334	1,811,001	1,743,150
Operating Revenues	1,351,158	2,458,905	1,334,362	1,337,422	1,633,505	1,573,545	1,207,334	1,811,001	1,743,150
Expenses	1,260,173	2,322,328	3,167,858	1,351,142	1,603,649	1,573,545	1,388,238	2,029,509	1,743,150
Personnel	488,989	490,982	517,671	531,630	552,174	555,440	440,403	660,605	542,015
Operating	381,367	396,129	2,627,782	819,512	1,051,475	1,018,105	912,603	1,368,905	1,185,635
Capital	389,817	1,435,217	22,405				35,232		15,500
Electric Fund									
Revenues	46,558,019	49,519,402	49,974,872	47,153,643	53,932,742	54,485,200	47,640,649	59,118,333	62,949,910
Operating Revenues	46,558,019	48,019,402	49,974,872	47,153,643	53,932,742	51,686,690	47,640,649	59,118,333	61,099,910
Previous Year Carryover		1,500,000				1,500,000			1,500,000
Use of Reserve Funds						548,510			
Contribution from SPLOST 2020						750,000			350,000
Expenses	46,436,274	46,745,109	44,915,385	47,446,218	52,495,741	54,485,200	43,488,905	72,754,810	62,949,910
Personnel	2,477,404	2,509,393	2,132,471	2,583,250	2,816,568	2,942,740	2,561,130	3,841,895	2,896,230
Operating	1,547,955	1,529,312	1,541,559	1,484,779	1,574,263	1,798,105	1,423,376	2,135,064	1,956,170
Purchase of Electricity	39,185,025	38,965,432	37,678,889	39,391,514	43,787,079	41,921,610	34,855,691	59,752,614	46,938,660
Capital	545,250	1,060,332	881,826	1,186,200	1,268,356	4,484,790	1,867,079	2,852,994	7,570,895
Transfer to Other Funds	2,680,640	2,680,640	2,680,640	2,800,475	3,050,475	3,337,955	2,781,629	4,172,444	3,587,955

City of Cartersville
Budget Work Report
Fiscal Year 2023 - 24
Budget Summary by Fund

Description	2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Year Dept Budget	05/31/23 Current Yr. Actual	Current Yr. Annualized	2023-24 Approved Budget
<u>Fiber Optics</u>									
Revenues	2,289,096	2,304,331	2,385,184	2,408,996	2,549,851	2,583,800	3,177,840	4,649,212	2,620,325
Operating Revenues	2,289,096	2,304,331	2,385,184	2,408,996	2,549,851	2,583,800	3,177,840	4,649,212	2,620,325
Previous Year Carryover									
Use of Reserve Funds									
Expenses	2,285,433	2,437,283	2,301,951	2,026,578	2,324,745	2,583,800	1,828,764	2,743,568	2,620,325
Personnel	708,457	722,125	694,920	718,506	832,623	931,440	782,763	1,174,145	1,017,985
Operating	867,437	930,312	1,094,887	983,143	1,246,427	1,037,985	956,802	1,435,202	1,017,795
Debt Service	8,607	8,301	7,989	7,933	7,233	7,890	1,971	3,379	
Capital	700,932	776,545	504,145	172,565	94,033	412,000	87,228	130,842	370,060
Transfer to General Fund				144,431	144,429	194,485	162,071	243,107	214,485
<u>Gas Fund</u>									
Revenues	24,156,862	27,066,946	22,854,550	24,932,740	37,529,315	34,353,845	40,228,840	60,316,102	48,484,010
Operating Revenues	24,156,862	27,066,946	22,854,550	24,932,740	37,529,315	30,292,825	40,228,840	60,316,102	38,810,935
Debt Issuance									
Use of Reserves						4,061,020			9,673,075
Contribution from SPLOST 2020									
Expenses	23,602,542	30,432,679	19,850,339	22,330,553	33,775,437	34,353,845	33,287,841	46,481,790	48,484,010
Personnel	2,043,091	2,143,085	2,212,985	2,272,373	2,349,001	2,575,270	1,968,914	2,953,371	2,484,780
Operating	1,246,147	1,247,895	1,254,722	1,311,878	1,499,228	1,738,485	1,276,667	1,843,216	1,821,095
Purchase of Natural Gas	14,877,259	17,056,834	11,713,789	13,198,203	24,667,249	19,372,045	23,602,472	35,403,708	25,500,000
Debt Service	258,042	775,702	787,008	775,761	777,843	779,695	465,081	781,150	781,150
Capital	2,107,177	6,138,338	811,010	1,564,233	1,274,011	6,280,245	2,967,955	1,771,367	13,928,880
Transfer to Other Funds	3,070,825	3,070,825	3,070,825	3,208,105	3,208,105	3,608,105	3,006,753	4,510,130	3,958,105
<u>Solid Waste Fund</u>									
Revenues	2,735,330	2,672,051	2,956,650	2,960,436	3,328,419	3,638,135	3,240,935	4,280,163	3,499,000
Operating Revenues	2,735,330	2,672,051	2,956,650	2,960,436	3,328,419	3,638,135	3,240,935	4,280,163	3,499,000
Expenses	2,936,198	2,994,823	3,052,392	3,022,643	3,022,306	3,638,135	2,617,406	3,749,153	3,499,000
Personnel	1,084,923	1,185,632	1,256,682	1,297,526	1,296,055	1,541,835	1,172,857	1,759,285	1,437,430
Operating	1,608,645	1,693,746	1,501,977	1,449,323	1,503,083	1,689,405	1,326,578	1,989,868	1,814,735
Capital	242,630	115,445	293,733	275,794	223,168	406,895	117,971	246,835	246,835
<u>Stormwater Fund</u>									
Revenues	1,526,281	1,510,449	1,977,192	1,624,921	1,552,460	1,602,000	1,332,473	1,998,709	1,582,000
Operating Revenues	1,526,281	1,510,449	1,977,192	1,624,921	1,552,460	1,602,000	1,332,473	1,998,709	1,582,000
Expenses	1,398,048	3,042,678	1,494,711	1,532,707	1,260,003	1,602,000	1,028,746	1,568,726	1,582,000
Personnel	745,758	748,874	760,846	801,690	833,557	854,200	707,959	1,061,939	853,120
Operating	611,667	648,016	584,713	641,482	426,446	406,145	320,787	424,287	456,570
Capital	40,623	1,645,788	149,152	89,535		341,655	82,500	82,500	272,310

City of Cartersville
Budget Work Report
Fiscal Year 2023 - 24
Budget Summary by Fund

Description	2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Year Dept Budget	05/31/23 Current Yr. Actual	Current Yr. Annualized	2023-24 Approved Budget
Water Fund									
Revenues	19,044,523	22,805,533	23,140,903	23,330,026	26,269,047	37,578,785	24,349,893	35,557,551	44,560,765
Operating Revenues	19,044,523	22,805,533	23,140,903	23,330,026	26,269,047	22,723,065	24,349,893	35,557,551	27,410,765
Use of Reserve Funds						8,445,720			12,500,000
Debt Issuance						4,750,000			2,000,000
Capacity Fee Reserves						1,660,000			2,650,000
Expenses	20,690,820	20,718,344	36,593,419	29,484,585	19,563,643	37,578,785	14,706,679	22,020,086	44,800,765
Personnel	3,545,113	3,679,296	3,883,275	3,878,585	4,118,472	4,772,175	3,282,631	4,923,947	4,441,615
Operating	3,349,715	3,485,906	3,711,900	3,844,317	4,000,106	5,474,765	3,445,515	5,063,664	5,334,125
Debt Service	3,073,024	3,829,886	3,614,547	3,617,570	3,612,826	3,618,225	2,563,252	3,844,878	3,619,225
Capital	8,645,149	7,645,636	23,305,877	15,973,408	5,411,534	21,110,000	3,460,904	5,256,031	28,452,180
Transfer to Other Funds	2,077,820	2,077,820	2,077,820	2,170,705	2,420,705	2,603,620	1,954,377	2,931,566	2,953,620

City of Cartersville
Budget Work Report
Fiscal Year 2023 - 24

Summary of Expenses by Type

Description	2017-18 Actual Expenses	2018-19 Actual Expenses	2019-20 Actual Expenses	2020-21 Actual Expenses	2021-22 Actual Expenses	2022-23 Current Year Budget	05/31/23 Current Yr. Actual	Y-T-D Annualized	% Change of 2023-24 Budget Compared to		2023-24 Approved Budget
									2022-23 Budget	2022-23 Actual	
Personnel	27,666,653	29,132,124	29,369,774	27,666,653	32,789,769	35,327,570	28,050,582	42,074,026	21.10%	20.12%	35,280,415
Operating	18,742,945	18,388,572	25,785,633	18,742,945	25,396,004	24,085,680	22,906,774	28,102,358	46.24%	4.29%	26,891,260
Purchase of Commodities	54,062,284	56,022,266	49,392,678	54,062,284	68,454,328	61,293,655	58,458,163	95,156,321	18.18%	46.66%	72,438,660
School Board Appropriation	15,639,930	16,464,894		15,639,930					#DIV/0!	#DIV/0!	
Business Improvement District Tax	45,757	31,387	37,329	45,757	7,040,556	7,509,210	4,264,283	3,848,257	#DIV/0!	-100.00%	9,461,375
Debt Service	5,192,572	7,829,135	5,631,967	5,192,572	9,932,926	41,566,235	9,521,491	11,040,673	26.00%	67.99%	62,305,660
Capital Transfer to General Fund	18,255,800	21,398,862	30,385,738	18,255,800	8,679,285	9,549,680	8,351,634	11,614,139	49.89%	105.05%	10,714,165
Transfer to Reserves	8,824,489	7,829,285	7,829,285	8,824,489	8,679,285	194,485	162,071		19.95%	36.85%	
Total Expenses	148,430,428	157,096,525	148,432,403	148,430,428	152,292,867	179,526,515	131,714,997	191,835,774	20.92%	46.26%	217,091,535

City of Cartersville
Budget Work Report
Fiscal Year 2023 - 24

7/21/2023

Summary of Expenses by Fund

Description	2017-18 Actual Expenses	2018-19 Actual Expenses	2019-20 Actual Expenses	2020-21 Actual Expenses	2021-22 Actual Expenses	2022-23 Current Year Budget	5/31/2023 Current Yr. Actual	Y-T-D Annualized	2023-24 Approved Budget
General Fund									
Personnel	40,040,227	41,588,729	26,281,149	25,734,965	29,919,409	33,736,215	28,458,649	39,825,507	39,874,050
Operating	16,572,918	17,652,737	17,910,924	17,810,684	19,991,319	21,154,470	17,133,925	25,699,041	21,597,240
School Board Appropriation	6,903,040	7,179,962	7,814,499	7,153,933	8,023,358	8,701,495	9,141,832	12,731,477	10,351,820
Debt Service-School System	15,639,930	16,464,894							
Capital	924,339	291,136	555,726	770,348	1,438,553	1,869,600	1,869,600	934,800	3,819,600
America Rescue Plan Act 2021									
Capital					466,179	2,010,650	313,292	460,189	4,105,390
Hotel/Motel Tax					113,654	3,150,000	22,097	33,146	2,000,000
Operating	1,032,559	965,838	763,376	953,934	1,371,274	1,510,000	561,900	842,850	1,657,050
Tax Allocation District	1,032,559	965,838	763,376	953,934	1,371,274	1,510,000	561,900	842,850	1,657,050
Debt Service	249,356	279,059	319,423	322,141	293,501	310,000	310,179		310,000
Tourism Product Development	249,356	279,059	319,423	322,141	293,501	310,000	310,179		310,000
Operating					35,108	150,000			150,000
Capital					35,108	150,000			60,000
Motor Vehicle Rental Tax									90,000
Operating	85,073	70,984	77,737	88,264	93,845	85,235			112,765
Development Agreement Fees	85,073	70,984	77,737	88,264	93,845	85,235			112,765
Operating						5,000			5,000
Grant Funds									
Operating	987,597	181,774	4,587,970	7,258,879	4,476,859		3,479,074	175,365	200,000
Impact Fees	987,597	181,774	4,587,970	7,258,879	4,476,859		3,479,074	175,365	200,000
Operating									
Business Improvement Dist Tax									
Operating	45,757	31,387	37,329						
Capital	45,757	31,387	37,329						
DEA - Federal Revenue									
Operating	283,240	226,250	404,728	419,957	94,532	442,955	318,140	477,210	271,500
Capital	93,481	33,916	47,009	70,054	94,532	122,955	61,640	92,460	61,500
Transfer to Other Funds	189,760	192,334	357,719	349,903		320,000	256,500	384,750	210,000
State Forfeiture Revenue									
Operating		22,362	186	24,630		3,000			3,000
Capital		22,362	186	24,630		3,000			3,000

City of Cartersville
Budget Work Report
Fiscal Year 2023 - 24
Summary of Expenses by Fund

Description	2017-18 Actual Expenses	2018-19 Actual Expenses	2019-20 Actual Expenses	2020-21 Actual Expenses	2021-22 Actual Expenses	2022-23 Current Year Budget	5/31/2023 Current Yr. Actual	Y-T-D Annualized	2023-24 Approved Budget
GO Park Bonds Series 2014									
Operating	5,118,169	1,786,844	966,000	948,247	1,069,892	923,800	923,800	923,800	931,400
Capital	4,214,169	947,544	63,000	41,247	159,292				
Debt Service	904,000	839,300	903,000	907,000	910,600	923,800	923,800	923,800	931,400
SPLOST - 2003									
Capital	142,074	46,092	94,709	84,284	31,375	100,000	45,903	68,855	
Debt Service	142,074	46,092	94,709	84,284	31,375	100,000	45,903	68,855	
SPLOST - 2014									
Operating	841,684	3,203,962	3,498,497	300,689		50,000			291,995
Capital	28,262	2,420	177,306	300,689		50,000			291,995
Debt Service	113,879	1,104,455	3,321,191						
	699,543	2,097,087							
SPLOST - 2020									
Operating			25,245	16,978	891,324	3,245,000	415,300	920,495	5,605,615
Capital						445,000	67,970	399,500	854,000
Debt Service						2,800,000	347,330	520,995	4,751,615
Garage - Internal Service Fund									
Personnel	1,260,173	2,322,328	3,167,858	1,351,142	1,603,649	1,573,545	1,388,238	2,029,509	1,743,150
Operating	488,989	490,982	517,671	531,630	552,174	555,440	440,403	660,605	542,015
Capital	381,367	396,129	2,627,782	819,512	1,051,475	1,018,105	912,603	1,368,905	1,185,635
	389,817	1,435,217	22,405				35,232		15,500
Electric Fund									
Personnel	46,436,274	46,745,109	44,915,385	47,446,218	52,496,741	54,485,200	43,488,905	72,754,810	62,949,910
Operating	2,477,404	2,509,393	2,132,471	2,583,250	2,816,568	2,942,740	2,561,130	3,841,695	2,896,230
Purchase of Electricity	1,547,955	1,529,312	1,541,559	1,484,779	1,574,263	1,798,105	1,423,376	2,135,064	1,956,170
Capital	39,185,025	38,965,432	37,678,889	39,391,514	43,787,079	41,921,610	34,855,691	59,752,614	46,938,660
Transfers to General Fund	545,250	1,060,332	881,826	1,186,200	1,268,356	4,484,790	1,867,079	2,852,994	7,570,895
	2,680,640	2,680,640	2,680,640	2,800,475	3,050,475	3,337,955	2,781,629	4,172,444	3,587,955
Fiber Optics Fund									
Personnel	2,285,433	2,437,283	2,301,951	1,882,147	2,180,316	2,583,800	1,828,764	2,743,568	2,620,325
Operating	708,457	722,125	694,920	718,506	832,623	931,440	782,763	1,174,145	1,017,985
Debt Service	867,437	930,312	1,094,897	983,143	1,246,427	1,037,985	956,802	1,435,202	1,017,795
Capital	8,607	8,301	7,989	7,933	7,233	7,890	1,971	3,379	
Transfers to General Fund	700,932	776,545	504,145	172,565	94,033	412,000	87,228	130,842	370,060
						194,485	162,071	243,107	214,485

City of Cartersville
Budget Work Report
Fiscal Year 2023 - 24

7/21/2023

Summary of Expenses by Fund

Description	2017-18 Actual Expenses	2018-19 Actual Expenses	2019-20 Actual Expenses	2020-21 Actual Expenses	2021-22 Actual Expenses	2022-23 Current Year Budget	5/31/2023 Current Yr. Actual	Y-T-D Annualized	2023-24 Approved Budget
Gas Fund	23,602,542	30,432,679	19,850,339	22,330,553	33,775,437	34,353,845	33,287,841	47,179,412	48,484,010
Personnel	2,043,091	2,143,085	2,212,985	2,272,373	2,349,001	2,575,270	1,968,914	2,953,371	2,494,780
Operating	1,246,147	1,247,895	1,254,722	1,311,878	1,499,228	1,738,485	1,276,667	1,843,216	1,821,095
Purchase of Natural Gas	14,877,259	17,056,834	11,713,789	13,198,203	24,667,249	19,372,045	23,602,472	35,403,708	25,500,000
Debt Service	258,042	775,702	787,008	775,761	777,843	779,695	465,081	697,622	781,150
Capital	2,107,177	6,138,338	811,010	1,564,233	1,274,011	6,280,245	2,967,955	1,771,367	13,928,880
Transfers to General Fund	3,070,825	3,070,825	3,070,825	3,208,105	3,208,105	3,608,105	3,006,753	4,510,130	3,958,105
Solid Waste Fund	2,936,198	2,994,823	3,052,392	3,022,643	3,022,306	3,638,135	2,617,406	3,749,153	3,499,000
Personnel	1,084,923	1,185,632	1,256,682	1,297,526	1,296,055	1,541,835	1,172,857	1,759,285	1,437,430
Operating	1,608,645	1,693,746	1,501,977	1,449,323	1,503,083	1,689,405	1,326,578	1,989,868	1,814,735
Capital	242,630	115,445	293,733	275,794	223,168	406,895	117,971	117,971	246,835
Stormwater Fund	1,398,048	3,042,678	1,494,711	1,532,707	1,260,003	1,602,000	1,028,746	1,568,726	1,582,000
Personnel	745,758	748,874	760,846	801,690	833,557	854,200	707,959	1,061,939	853,120
Operating	611,667	648,016	584,713	641,482	426,446	406,145	320,787	424,287	456,570
Capital	40,623	1,645,788	149,152	89,535		341,655		82,500	272,310
Water & Sewer Fund	21,686,024	20,718,344	36,593,419	29,484,585	19,563,643	37,578,785	15,315,554	22,020,086	44,800,765
Personnel	3,545,113	3,679,296	3,883,275	3,878,585	4,118,472	4,772,175	3,282,631	4,923,947	4,441,615
Operating	3,349,715	3,485,906	3,711,900	3,844,317	4,000,106	5,474,765	3,445,515	5,063,664	5,334,125
Debt Service	3,073,024	3,829,686	3,614,547	3,617,570	3,612,826	3,618,225	2,563,252	3,844,878	3,619,225
Capital	8,645,149	7,645,636	23,305,877	15,973,408	5,411,534	21,110,000	3,460,904	5,256,031	28,452,180
Transfers to General Fund	3,073,024	2,077,820	2,077,820	2,170,705	2,420,705	2,603,620	2,563,252	2,931,566	2,953,620
Total Expenses	148,430,428	157,096,525	148,432,403	143,202,963	152,292,867	179,526,515	133,490,496	195,312,490	217,091,535

City of Cartersville
Budget Work Report
Fiscal Year 2023 - 24

Summary of Expenses by Department

Description	2017-18 Actual Expenses	2018-19 Actual Expenses	2019-20 Actual Expenses	2020-21 Actual Expenses	2021-22 Actual Expenses	2022-23 Current Year Budget	05/31/23 Current Yr Actual	Y-T-D Annualized	2023-24 Approved Budget
Legislative									
Personnel	16,877,106	17,856,630	1,775,220	1,452,452	3,251,966	3,531,275	5,469,227	5,399,441	5,942,590
Operating	64,875	65,311	65,331	65,340	65,251	65,250	54,378	81,567	65,250
School Board Appropriation	1,172,301	1,326,425	1,709,889	1,387,112	1,748,162	1,596,425	3,442,536	4,229,005	1,847,740
Debt Service-School Board Capital	15,639,930	16,464,894			1,438,553	1,869,600	1,869,600	934,800	3,819,600
					102,713		102,713	154,069	210,000
Administration									
Personnel	1,200,376	1,103,093	1,117,470	923,205	1,200,107	1,219,460	1,036,941	1,549,647	1,262,780
Operating	1,026,746	931,200	938,076	712,202	959,584	1,009,380	801,366	1,202,049	1,021,470
Capital	173,630	171,893	151,983	162,179	235,923	210,080	235,575	347,597	241,310
			27,411	48,824	4,600				
Finance Dept.									
Personnel	1,195,017	1,269,957	1,281,836	1,282,806	1,450,893	883,845	760,118	1,140,176	1,403,620
Operating	932,004	953,731	997,260	983,950	1,150,453	727,010	601,623	902,434	792,520
Capital	263,013	316,226	284,576	277,458	300,440	156,835	158,495	237,743	161,100
				21,398					450,000
Customer Service Dept.									
Personnel	760,250	733,923	768,317	655,086	669,435	1,378,805	1,026,086	1,504,569	1,612,720
Operating	520,145	535,354	562,856	486,338	464,412	1,028,480	704,776	1,057,163	922,435
Capital	229,915	195,337	205,461	168,748	205,023	320,200	321,310	447,405	440,285
	10,190	3,232				30,125			250,000
Police									
Personnel	5,496,639	5,746,484	5,638,696	5,785,698	6,786,300	7,068,675	5,660,605	8,490,907	8,270,785
Operating	4,438,053	4,700,120	4,691,893	4,854,124	5,450,593	5,747,000	4,635,068	6,952,602	6,129,880
Capital	988,227	1,017,859	946,803	931,574	1,087,662	1,321,675	1,025,537	1,538,305	1,820,905
	70,359	28,505			248,105				320,000
Fire									
Personnel	7,349,105	7,459,729	7,731,643	7,803,595	8,659,822	10,593,490	7,511,229	11,251,474	11,647,295
Operating	5,597,124	6,142,599	6,370,278	6,460,295	7,197,711	7,438,925	6,296,865	9,445,297	7,546,245
Capital	1,106,025	1,244,411	1,221,625	1,236,948	1,324,326	1,363,040	1,173,344	1,754,396	1,431,660
	645,956	72,719	139,740	106,352	137,785	1,791,525	41,021	51,781	2,669,390
Municipal Court									
Personnel	253,891	265,045	271,048	255,944	299,257	313,585	194,872	291,784	280,880
Operating	143,350	149,694	164,933	161,885	199,162	185,255	115,542	173,313	147,880
Capital	110,540	115,351	106,115	94,059	100,095	128,330	77,632	115,923	133,000
							1,699	2,549	
Public Works									
Personnel	2,409,510	2,404,857	2,736,058	2,766,689	2,772,578	2,964,060	2,413,720	3,620,580	2,956,625
Operating	1,041,720	1,134,437	1,158,950	1,179,797	1,385,294	1,573,525	1,269,999	1,904,999	1,460,670
Capital	1,320,385	1,239,749	1,538,199	1,383,241	1,387,284	1,390,535	1,121,971	1,682,957	1,495,955
	47,404	30,671	38,910	203,651				32,625	
Recreation									
Personnel	3,194,195	3,300,428	3,654,724	3,634,160	3,603,753	4,314,400	3,271,241	4,905,015	4,881,780
Operating	1,880,503	2,002,682	1,964,186	1,956,093	2,120,373	2,261,580	1,783,949	2,674,078	2,365,420
Capital	1,242,122	1,212,796	1,340,873	1,287,944	1,436,769	1,917,820	1,376,933	2,065,400	2,441,360
	71,570	84,950	349,666	390,123	46,611	135,000	110,358	165,538	75,000

City of Cartersville
Budget Work Report
Fiscal Year 2023 - 24

Summary of Expenses by Department

Description	2017-18 Actual Expenses	2018-19 Actual Expenses	2019-20 Actual Expenses	2020-21 Actual Expenses	2021-22 Actual Expenses	2022-23 Current Year Budget	05/31/23 Current Yr Actual	Y-T-D Annualized	2023-24 Approved Budget
Planning & Development									
Personnel	1,095,281	1,209,635	1,087,487	1,175,330	1,264,705	1,468,620	1,114,610	1,671,915	1,614,975
Operating	819,570	914,524	874,911	950,660	998,546	1,118,065	870,359	1,305,539	1,145,470
Capital	196,851	224,052	212,576	224,670	237,081	296,555	208,499	312,748	338,505
	78,860	71,059			29,078	54,000	35,752	53,628	131,000
DDA									
Personnel	208,857	238,948	218,650						
Operating	108,827	123,085	122,251						
Capital	100,030	115,863	96,399						
America Rescue Plan Act 2021									
Capital					113,654	3,150,000	22,097	33,146	2,000,000
					113,654	3,150,000	22,097	33,146	2,000,000
Hotel/Motel Tax									
Operating	1,032,559	965,838	763,376	953,934	1,371,274	1,510,000	561,900	842,850	1,657,050
	1,032,559	965,838	763,376	953,934	1,371,274	1,510,000	561,900	842,850	1,657,050
Tax Allocation District									
Debt Service	249,356	279,059	319,423	322,141	293,501	310,000	310,179	310,179	310,000
	249,356	279,059	319,423	322,141	293,501	310,000	310,179	310,179	310,000
Tourism Product Development									
Operating					35,108	150,000			150,000
Capital					35,108	150,000			60,000
									90,000
Motor Vehicle Rental Tax									
Operating	85,073	70,984	77,737	88,264	93,845	85,235	3,479,074	175,365	200,000
	85,073	70,984	77,737	88,264	93,845	85,235	3,479,074	175,365	200,000
Development Agreement Fees									
Operating						5,000			5,000
						5,000			5,000
Grant Funds									
Operating	987,597	181,774	4,587,970	7,258,879	4,476,859		3,479,074	175,365	200,000
	987,597	181,774	4,587,970	7,258,879	4,476,859		3,479,074	175,365	200,000
Impact Fees									
Operating									
Business Improvement Dist I									
Operating	45,757	31,387	37,329						
Capital	45,757	31,387	37,329						
DEA - Federal Revenue									
Operating	283,240	226,250	404,728	419,957	94,532	442,955	318,140	477,210	271,500
Transfer to Other Funds	93,481	33,916	47,009	70,054	94,532	122,955	61,640	92,460	61,500
Capital	189,760	192,334	357,719	349,903		320,000	256,500	384,750	210,000
State Forfeiture Revenue									
Operating		22,362	186	24,630		3,000			3,000
Capital		22,362	186	24,630		3,000			3,000

City of Cartersville
Budget Work Report
Fiscal Year 2023 - 24

Summary of Expenses by Department

Description	2017-18 Actual Expenses	2018-19 Actual Expenses	2019-20 Actual Expenses	2020-21 Actual Expenses	2021-22 Actual Expenses	2022-23 Current Year Budget	05/31/23 Current Yr Actual	Y-T-D Annualized	2023-24 Approved Budget
GO Park Bonds Series 2014									
Capital	5,118,169	1,786,844	966,000	948,247	1,069,892	923,800	923,800	923,800	931,400
Debt Service	4,214,169	947,544	63,000	41,247	159,292	923,800	923,800	923,800	931,400
	904,000	839,300	903,000	907,000	910,600				
SPLOST - 2003									
Capital	142,074	46,092	94,709	84,284	31,375	100,000	45,903	68,855	
Debt Service	142,074	46,092	94,709	84,284	31,375	100,000	45,903	68,855	
SPLOST - 2007									
Capital									
Debt Service									
SPLOST - 2014									
Operating	841,684	3,203,962	3,498,497	300,689		50,000			291,995
Capital	28,262	2,420	177,306	300,689		50,000			
Debt Service	113,879	1,104,455	3,321,191						291,995
	699,543	2,097,087							
SPLOST - 2020									
Operating			25,245	189,700	1,459,576	3,245,000	613,663	920,495	5,605,615
Capital			25,245	172,722	568,253	445,000	266,333	399,500	854,000
Debt Service				16,978	891,324	2,800,000	347,330	520,995	4,751,615
Garage									
Personnel	1,260,173	2,322,328	3,167,858	1,351,142	1,603,649	1,573,545	1,388,238	2,029,509	1,743,150
Operating	488,989	490,982	517,671	531,630	552,174	555,440	440,403	660,605	542,015
Capital	381,367	396,129	2,627,782	819,512	1,051,475	1,018,105	912,603	1,368,905	1,185,635
	389,817	1,435,217	22,405				35,232		15,500
Electric									
Personnel	46,436,274	46,745,109	44,915,385	47,446,218	52,496,741	54,485,200	43,488,905	72,754,810	62,949,910
Operating	2,477,404	2,509,393	2,132,471	2,583,250	2,816,568	2,942,740	2,561,130	3,841,695	2,896,230
Purchase of Electricity	1,547,955	1,529,312	1,541,559	1,484,779	1,574,263	1,798,105	1,423,376	2,135,064	1,956,170
Capital	39,185,025	38,965,432	37,678,889	39,391,514	43,787,079	41,921,610	34,855,691	59,752,614	46,938,660
Transfer to General Fund	545,250	1,060,332	881,826	1,186,200	1,268,356	4,484,790	1,867,079	2,852,994	7,570,895
	2,680,640	2,680,640	2,680,640	2,800,475	3,050,475	3,337,955	2,781,629	4,172,444	3,587,955
Fiber Optics									
Personnel	2,285,433	2,437,283	2,301,951	1,882,147	2,180,316	2,583,800	1,990,835	2,986,674	2,620,325
Operating	708,457	722,125	694,920	718,506	832,623	931,440	782,763	1,174,145	1,017,985
Debt Service	867,437	930,312	1,094,897	983,143	1,246,427	1,037,985	956,802	1,435,202	1,017,795
Capital	8,607	8,301	7,989	7,933	7,233	7,890	1,971	3,379	
Transfer to Reserves	700,932	776,545	504,145	172,565	94,033	412,000	87,228	130,842	370,060
						194,485	162,071	243,107	214,485
Gas									
Personnel	23,602,542	30,432,679	19,850,339	22,330,553	33,775,437	34,353,845	33,287,841	47,179,412	48,484,010
Operating	2,043,091	2,143,085	2,212,985	2,272,373	2,349,001	2,575,270	1,968,914	2,953,371	2,494,780
Purchase of Natural Gas	1,246,147	1,247,895	1,254,722	1,311,878	1,499,228	1,738,485	1,276,667	1,843,216	1,821,095
Debt Service	14,877,259	17,056,834	11,713,789	13,198,203	24,667,249	19,372,045	23,602,472	35,403,708	25,500,000
Capital	258,042	775,702	787,008	775,761	777,843	779,695	465,081	697,622	781,150
Transfer to General Fund	2,107,177	6,138,338	811,010	1,564,233	1,274,011	6,280,245	2,967,955	1,771,367	13,928,880
	3,070,825	3,070,825	3,070,825	3,208,105	3,208,105	3,608,105	3,006,753	4,510,130	3,958,105

City of Cartersville
Budget Work Report
Fiscal Year 2023 - 24

Summary of Expenses by Department

Description	2017-18 Actual Expenses	2018-19 Actual Expenses	2019-20 Actual Expenses	2020-21 Actual Expenses	2021-22 Actual Expenses	2022-23 Current Yr Budget	05/31/23 Current Yr Actual	Y-T-D Annualized	2023-24 Approved Budget
Solid Waste									
Personnel	2,936,198	2,994,823	3,052,392	3,022,643	3,022,306	3,638,135	2,617,406	3,749,153	3,499,000
Operating	1,084,923	1,185,632	1,256,682	1,297,526	1,296,055	1,541,835	1,172,857	1,759,285	1,437,430
Capital	1,608,645	1,693,746	1,501,977	1,449,323	1,503,083	1,689,405	1,326,578	1,989,868	1,814,735
	242,630	115,445	293,733	275,794	223,168	406,895	117,971		246,835
Stormwater									
Personnel	1,398,048	3,042,678	1,494,711	1,532,707	1,260,003	1,602,000	1,028,746	1,568,726	1,582,000
Operating	745,758	748,874	760,846	801,690	833,557	854,200	707,959	1,061,939	853,120
Capital	611,667	648,016	584,713	641,482	426,446	406,145	320,787	424,287	456,570
	40,623	1,645,788	149,152	89,535		341,655		82,500	272,310
Water & Sewer Distribution									
Personnel	8,847,533	10,917,796	9,885,615	9,559,371	11,128,264	27,353,515	10,507,224	15,729,191	32,079,185
Operating	1,783,186	1,739,159	1,798,316	1,835,739	2,102,941	2,542,895	1,636,784	2,455,176	2,297,240
Debt Service	1,179,943	1,233,288	1,368,400	1,217,957	1,256,421	2,038,775	952,266	1,403,861	1,491,920
Capital	3,073,024	3,829,686	3,614,547	3,617,570	3,612,826	3,618,225	2,563,252	3,844,878	3,619,225
Transfer to General Fund	733,560	2,037,843	1,026,532	717,400	1,735,371	16,550,000	3,400,545	5,093,710	21,717,180
	2,077,820	2,077,820	2,077,820	2,170,705	2,420,705	2,603,620	1,954,377	2,931,566	2,953,620
Water Pollution Control									
Personnel	8,197,298	6,265,735	22,981,375	16,671,641	6,411,971	3,520,060	2,593,787	3,810,611	6,307,550
Operating	994,898	1,115,903	1,172,761	1,150,314	1,233,695	1,457,915	1,049,841	1,574,762	1,390,545
Capital	1,223,058	1,157,003	1,137,027	1,497,421	1,671,575	1,827,145	1,543,946	2,235,849	2,332,005
	5,979,342	3,992,829	20,671,587	14,023,906	3,506,701	235,000			2,585,000
Water Treatment Plant									
Personnel	3,645,989	3,534,813	3,726,429	3,253,573	2,023,408	6,705,210	1,605,668	2,480,285	6,414,030
Operating	767,029	824,234	912,198	892,532	781,836	771,365	596,006	894,009	753,830
Capital	946,713	1,095,615	1,206,473	1,128,939	1,072,110	1,608,845	949,303	1,423,955	1,510,200
	1,932,247	1,614,964	1,607,758	1,232,102	169,462	4,325,000	60,359	162,321	4,150,000
Total Expenses	147,435,224	157,096,525	148,432,403	143,375,684	152,751,765	179,526,515	133,242,055	195,865,775	217,091,535

**City of Cartersville
Budget Work Report - General Fund Revenue Projections
Fiscal Year 2023 - 24**

General Fund (100-1000-)

Acct- No-	Description	2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Year Dept. Budget	5/31/2023 Current Yr. Actual	Y-T-D Annualized	2023-24 Approved Budget
Property Taxes-Independent School System										
100-1000-31-1100	Property Taxes - Current Year	15,634,381	16,467,242	4,190,344	4,592,169	4,792,653	4,795,565	20,480,130	22,378,367	6,402,485
100-1000-31-1102	Property Taxes - Previous Years	14,225,616	14,936,445	3,492,870	3,519,938	3,667,816	3,793,965	19,052,128	20,784,140	5,156,435
100-1000-31-1120	Timber Tax	93,701	121,362	21,493	20,828	20,424	22,400	86,016	93,836	22,400
100-1000-31-1210	Real Estate Transfer Tax	44,401	52,490	2,617	4,046	(494)	1,200	-	44,556	1,200
100-1000-31-1219	TAVT Collections-Current Year	932,063	1,033,489	106	126	138	106	40,843	44,556	1,200
100-1000-31-1220	Motor Vehicle Taxes	185,106	149,239	72,512	94,007	106,288	65,000	1,092,127	1,191,411	5,156,435
100-1000-31-1222	Railroad Equipment Tax	17,484	18,653	4,514	59,425	(4,851)	5,000	88,995	133,492	5,156,435
100-1000-31-1230	Mobile Home Taxes	265	185	21	21	21	21	-	555	1,200
100-1000-31-1300	Intangible Tax	122,493	139,598	596,212	893,149	1,003,106	908,000	102,555	111,878	70,000
100-1000-31-9100	Penalties on Delinquent Taxes	13,252	15,781	650	650	226	300	16,958	18,499	5,000
Property Taxes-City										
100-1000-31-1140	Property Taxes - City use	2,751,566	2,942,653	4,190,344	4,592,169	4,792,653	4,795,565	5,158,149	5,987,943	6,402,485
100-1000-31-1142	Property Taxes - City - Motor Vehicles	2,129,686	2,214,536	3,492,870	3,519,938	3,667,816	3,793,965	4,198,721	4,580,423	5,156,435
100-1000-31-1143	Property Taxes - City-Penalties & Interest	25,921	21,007	21,493	20,828	20,424	22,400	18,588	27,882	22,400
100-1000-31-1144	Property Taxes - City - Mobile Homes	2,011	2,391	2,617	4,046	(494)	1,200	3,712	4,049	1,200
100-1000-31-1145	Property Taxes - City - Intangible Taxes	38	27	106	126	138	106	106	116	1,200
100-1000-31-1146	Property Taxes - City - Previous Years	51,933	60,325	72,512	94,007	106,288	65,000	55,385	60,420	70,000
100-1000-31-1147	Property Taxes - City - Timber	11,399	15,008	4,514	59,425	(4,851)	5,000	17,794	19,412	5,000
100-1000-31-1148	City Taxes-TAVT Current Year	284,081	335,160	596,212	893,149	1,003,106	908,000	863,542	1,295,313	1,147,450
100-1000-34-1191	FIFAWarrant Fees-Non Property Taxes	1,616	1,616	1,616	1,616	1,616	1,616	1,616	1,616	1,616
100-1000-31-1218	SPLOST TAVT Tax Collections - Current Year	246,497	292,583	21,623	21,646	35,434	15,000	22,057	24,063	20,000
Property Taxes-Northside Fire Station										
100-1000-31-1110	Prop Tax - Fire Bond Referendum	18,860	22,702	21,623	21,646	35,434	15,000	22,057	24,063	20,000
100-1000-31-1110	Prop Tax - Fire Bond Referendum	18,860	22,702	21,623	21,646	35,434	15,000	22,057	24,063	20,000
100-1000-31-1111	Fire Bond Tax-Penalties & Interest									
100-1000-31-1114	Fire Bond Tax-Previous Years									
100-1000-31-1211	Real Estate Transfer Tax - Fire Bonds									
Property Taxes-Downtown Development										
100-1000-31-1130	DDA Taxes- Current Year									
100-1000-31-1131	DDA Taxes- Previous Year									
100-1000-31-1132	DDA- Homestead Exemption Tax									
100-1000-31-1136	DDA Intangible Taxes									
100-1000-31-1137	DDA Transfer Taxes									
100-1000-31-1135	DDA Taxes- Penalties & Interest									
Occupational Taxes & Permits										
100-1000-31-1710	Pynt in Lieu of Taxes - Cartersville Electric System	7,526,269	8,002,681	8,027,718	8,185,759	9,561,977	9,298,345	9,715,543	13,198,260	10,150,530
100-1000-31-1720	Pynt in Lieu of Taxes - Cartersville Water System	1,783,679	1,836,094	1,810,850	1,790,674	1,948,038	2,220,855	1,772,840	2,659,260	2,269,040
100-1000-31-1730	Pynt in Lieu of Taxes - Cartersville Gas System	1,127,451	1,234,277	1,322,483	1,323,977	1,456,827	1,470,235	1,322,994	1,984,491	1,550,000
100-1000-31-1740	Pynt in Lieu of Taxes - Cartersville Sewer System	922,644	1,025,483	849,303	944,054	1,440,146	1,145,835	1,437,727	2,156,591	1,479,370
100-1000-31-1750	Payment in Lieu of Taxes - Fiber System	631,657	683,418	704,387	714,556	776,143	791,160	696,160	1,044,240	794,000
100-1000-31-4470	Sales Tax Vendor Compensation	258	397	259	101	195	94,960	83,246	124,869	95,320
100-1000-31-6101	Business License - Current Year	302,467	285,465	315,410	319,592	319,457	315,000	314,144	342,702	315,000

City of Cartersville
Budget Work Report - General Fund Revenue Projections
Fiscal Year 2023 - 24

General Fund (100-1000-)	Acct- No-	Description	2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Year Dept. Budget	5/31/2023 Current Yr. Actual	Y-T-D Annualized	2023-24 Approved Budget
	100-1000-31-6102	Business License - Previous Year	3,005	3,000		3,488		1,000	-		1,000
	100-1000-31-6103	Business License - Malt Beverage	97,975	106,180	101,350	108,350	109,925	125,000	106,425	159,638	110,000
	100-1000-31-6104	Business License - Liquor	89,892	99,450	100,050	119,075	111,075	105,000	113,075	169,613	105,000
	100-1000-31-6105	Municipal License Taxes - GA Power	465,505	488,790	477,453	445,600	496,264	500,000	590,209	590,209	625,000
	100-1000-31-6106	Municipal License Taxes - Bellsouth	99,214	92,608	95,558	67,218	67,107	70,000	47,012	70,518	65,000
	100-1000-31-6107	Business License Compliance Fees	3,250	280	260	250	730	1,000	205	308	1,000
	100-1000-31-6250	Franchise Tax - Cable TV	164,534	164,811	220,881	175,192	177,240	176,000	171,494	257,242	176,000
	100-1000-31-6300	Insurance Premium Tax	1,316,127	1,419,379	1,505,717	1,588,962	1,643,641	1,630,000	1,902,874	1,902,874	2,000,000
	100-1000-31-6400	Business License - Financial Inst.	114,344	87,044	115,279	117,559	97,550	115,000	104,973	157,460	115,000
	100-1000-32-1910	Alcohol Fines-Community Development	6,002	5,000	7,000	22,600	9,000	6,500	1,400	2,100	6,500
	100-1000-32-2121	Soil Erosion	2,949	1,500	2,000	4,950	24,602	1,000	21,804	32,706	1,000
	100-1000-32-2122	Soil Erosion Fines									
	100-1000-32-2124	Fireworks Permits	900	1,100	1,500	300	2,300	1,000	200	300	1,000
	100-1000-32-2125	Burn Permits	2,755	481	34	100	150	100	100	150	100
	100-1000-32-2127	Sidewalk Cafe Permit	1,712	900	900	1,300	700	200	700	1,050	200
	100-1000-32-2128	Movie Permit	100	200	600	500	400	200	200	300	200
	100-1000-32-2140	Sign Permit	4,550	9,225	7,050	6,400	4,825	5,000	6,714	10,071	5,000
	100-1000-32-2145	Care of Premises	295	1,962	452	1,675	650		3,575	5,363	
	100-1000-32-2146	Demolition of Abandoned Houses	100	500	700	550	500		450	675	
	100-1000-32-2990	Historic Preservation Application Fee	675	675	750	950	500		475	713	
	100-1000-32-3100	Business License Penalties						1,000			1,000
	100-1000-34-1300	Planning & Development Fees	36,059	29,599	20,221	27,080	26,945	22,500	51,780	77,670	35,000
	100-1000-34-1320	Building Permit & Inspection Fees	348,170	425,763	367,272	312,128	761,707	500,000	964,671	1,447,006	400,000
		Other Taxes	4,977,378	5,269,619	5,334,210	5,633,617	6,844,269	6,738,570	7,315,875	10,973,813	8,464,185
	100-1000-31-3100	Local Option Sales Tax	3,998,888	4,298,903	4,266,985	4,600,622	5,743,351	5,655,350	6,275,962	9,413,943	7,208,530
	100-1000-31-3212	SPLOST - West Ave/Etowah Drive									
	100-1000-31-4100	Hotel - Motel Tax	460,595	419,874	493,534	463,050	457,959	501,940	382,708	574,061	525,890
	100-1000-31-4201	Malt Beverage Tax/Beer Tax	69,564	70,051	83,854	81,019	77,289	84,690	69,764	104,647	95,275
	100-1000-31-4202	Wine Tax	93,447	96,642	97,505	100,446	100,381	110,585	102,527	153,790	137,800
	100-1000-31-4203	Liquor Tax	20,311	18,425	17,059	18,830	22,949	22,955	19,225	28,838	25,690
	100-1000-31-4204	Liquor I.D. Fees			1,460	2,609		3,000			1,000
	100-1000-31-4205	Brewer's Malt Beverage Tax									
	100-1000-31-4300	Three % Mixed Drink Tax	93,216	102,012	91,114	129,625	154,069	95,050	153,183	229,774	165,000
	100-1000-31-4405	Energy Excise Tax HB386 frm Bartow Co	241,357	260,452	282,699	237,416	288,271	265,000	312,507	468,761	305,000
	100-1000-32-1900	Investigation Fees-Liquor Lic. Applicants		3,260							
		State & Federal Grants	252,543	262,394	342,924	1,394,558	421,266	316,000	283,448	283,448	291,000
	100-1000-33-1151	Indirect Federal Government Grant Revenue				1,139,086					
	100-1000-33-1152	First Responders Supplemental Grant-ARPA					143,175				
	100-1000-33-1158	Bulletproof Vests Grant		4,215	4,236	3,230		3,000			3,000
	100-1000-33-4410	2009 Chip Grant Revenue									
	100-1000-33-4413	CHIP Grant Revenues									
	100-1000-33-4416	GEMA Grant - Sirens									
	100-1000-33-4417	DCA Grant (Tree Inventory Grant in FY 07-08)									
	100-1000-33-4421	CHIP Grant									
	100-1000-33-4422	CHIP Grant 2004									

City of Cartersville
Budget Work Report - General Fund Revenue Projections
Fiscal Year 2023 - 24

General Fund (100-1000-)		2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	5/31/2023	Y-T-D	2023-24
Acct- No-	Description	Actual Year	Actual Year	Actual Year	Actual Year	Actual Year	Current Year Dept. Budget	Current Yr. Actual	Annualized	Approved Budget
100-1000-33-4423	Police Justice Assistance Grant (JAG)	252,543	258,179	283,830	252,242	278,091	288,000	283,448	283,448	288,000
100-1000-33-4427	BOJ Grant-School Resource Officer									
100-1000-33-4428	BOJ 2010-DJ-BX-1584 Grant									
100-1000-33-4430	DOT - ISTEIA Grant (Main Street)									
100-1000-33-4432	DOT - Paving (LMIG)									
100-1000-33-4442	Ga Trails Grant-Pine Mountain									
100-1000-33-4443	DNR Grant-Land & Water Conservation Fd									
100-1000-33-4494	GA EMS Grant (Emergency Medical)			4,860						
100-1000-33-4451	GDOT Grant Revenues			49,998						
Fines, Forfeitures & Penalties										
100-1000-34-2100	Safety Patrol Officers - C'ville School	620,480	548,859	386,363	341,576	406,589	420,250	369,898	554,847	470,250
100-1000-34-2103	Firing Range Maint Reimb from County	54,528	74,564	58,360	50,411					3,000
100-1000-35-1160	Fines & Forfeitures	4,180	3,750	4,228	3,673	4,282	3,000	3,784	5,676	400,000
100-1000-35-1161	Court Officer Revenues	509,232	389,846	263,442	215,876	346,671	350,000	336,195	504,292	15,000
100-1000-35-1162	Public Defender Funds - Restricted						15,000			
100-1000-35-1900	False Alarm Charges	3,650	12,475	5,210	10,150	5,950	1,500	4,500	6,750	1,500
100-1000-35-1901	Expungement-Police	350	275	300	275	245		255	383	
100-1000-35-1902	Golf Cart Registration Fee			514	1,080	1,020	250	1,005	1,508	250
100-1000-35-1930	Parking Violations	670	150	1,415	360	465	500	440	660	500
100-1000-35-2204	DEA Salary Reimbursements	47,870	67,799	52,895	59,751	47,956	50,000	23,719	35,578	50,000
Use of Property & Money										
100-1000-36-1001	Interest on Purchasing Accounts	18,886	116,061	134,883	27,476	34,941	16,000	821,804	1,232,706	910,000
100-1000-36-1004	Interest - Long-Term Investments	1,065	96,207	114,596	9,222	25,854	6,000	806,483	1,209,724	900,000
100-1000-36-1005	Interest-Advance Payment	61	1,844	1,977	444	(1,797)	1,000	311	467	1,000
100-1000-36-1009	Interest-Ancillary									
100-1000-36-1050	GMA/COPS/Lease Pool Earnings									
100-1000-38-3002	Rent on Buildings (Incl. Floyd College)									
100-1000-38-3003	Rental of Cable TV Tower site	17,760	18,010	18,310	17,810	10,884	9,000	15,010	22,515	9,000
Recreation Department Revenue										
100-1000-34-7300	Other Recreation Taxable Income	677,993	743,219	423,085	562,725	805,401	683,500	667,487	962,181	778,100
100-1000-34-7301	Swimming Pool	48,486	51,403	17,903	36,882	48,050	36,000	7,818	11,727	39,000
100-1000-34-7302	Gymnastics Income	297,366	340,017	218,966	287,262	388,779	375,000	324,530	486,796	390,000
100-1000-34-7303	Tennis Income	31,076	39,438	28,086	33,485	40,225	32,000	30,827	46,241	32,000
100-1000-34-7304	Mini Golf Course									
100-1000-34-7305	Registration Fees - Baseball	16,788	14,985	7,513	2,420	18,876	15,000	7,282	10,923	10,000
100-1000-34-7306	Registration Fees - Softball	7,550	9,480			8,392	7,500	6,200	9,300	5,200
100-1000-34-7307	Registration Fees - Softball (Youth)							5,320	7,980	6,500
100-1000-34-7308	Facility Rentals	34,558	44,800	30,681	70,767	76,540	40,000	111,605	167,408	104,000
100-1000-34-7309	Regis. Fees - Football Cheerleading	9,380	9,085	11,155	7,509	9,780	7,000	12,304	12,304	12,000
100-1000-34-7310	Registration Fees - Football	26,955	20,660	20,705	8,508	13,374	10,000	12,696	12,696	14,000
100-1000-34-7311	Registration Fees - Soccer									
100-1000-34-7312	Registration Fees - Basketball (Adult)	2,590	4,440	4,440	4,940	2,640	2,500	6,000	6,000	6,000
100-1000-34-7313	Registration Fees - Basketball (Youth)	19,685	19,155	5,088		37,376	40,000	47,098	47,098	45,000

City of Cartersville
Budget Work Report - General Fund Revenue Projections
Fiscal Year 2023 - 24

General Fund (100-1000-)

Acct- No-	Description	2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Year Dept. Budget	5/31/2023 Current Yr. Actual	Y-T-D Annualized	2023-24 Approved Budget
100-1000-34-7314	Registration Fees - Swim Team	11,928	10,650		10,101	8,420	5,000	5,240	7,860	8,400
100-1000-34-7315	Registration Fees - Flag Football	43,365	50,256	12,460	34,950	57,208	40,000	36,747	55,121	40,000
100-1000-34-7316	Senior Aquatic Center Revenue	23,752	23,670	545	25,463	23,640	20,000	6,038	9,056	20,000
100-1000-34-7317	Swimming Lessons	388		490						
100-1000-34-7318	Facility Rentals Recr - Fitness									
100-1000-34-7319	Baseball Tournaments									
100-1000-34-7320	Registration Fees - Swim Team Yr Round					60				
100-1000-34-7321	Tennis Tournament Fees	10,574	5,975	5,877	1,619	5,707	5,000	883	1,324	6,000
100-1000-34-7323	Memorial Walk Tree Purchases	2,535	4,650	11,335	3,130	5,175	5,000	11,150	16,725	5,500
100-1000-34-7324	Registration Fees - Pickleball			280	415					
100-1000-34-7325	Registration Fee-Wiffle Ball (Adult)			480						
100-1000-34-7326	Registration Fee-Wiffle Ball (Youth)									
100-1000-34-7330	Competition Cheer									
100-1000-34-7390	Non Resident User Fees	16,105	16,098	8,510	10,590	27,620	10,000	13,388	20,082	12,000
100-1000-34-7500	Misc. Recreation Program Revenue	8,005	6,862	8,010	430	8,062	5,000	9,587	14,380	9,000
100-1000-34-7600	Donations from Outside Organizations	8,400								
100-1000-34-7601	Coosa River Basin Initiative-Canoe/Kayak Launch									
100-1000-34-7900	Other Fees & Charges			135	1,846	607				
100-1000-34-7905	Concession Income	29,530	28,479	5,465	5,433	7,278	8,500	2,824	4,236	5,500
100-1000-34-7910	Other Recreation Income	7	5,408	3,923		1,017		234	351	
100-1000-34-7911	Special Events Sponsorship			550						
100-1000-38-3001	Civic Center Rental Income	28,970	37,708	20,488	16,975	16,575	20,000	9,715	14,573	8,000
	Public Works Revenue	22,165	32,440	42,410	38,880	880		70	105	
100-1000-34-4200	Charges for Street Services			350						
100-1000-34-4202	Paving Reimb From City School System	225								
100-1000-34-4203	Paving Reimb-Summit Ridge Drive									
100-1000-34-9100	Cemetery Fees	1,600	2,400	1,200	3,600	10		10	15	
100-1000-34-9101	Sale of Cemetery Lots	20,340	30,040	40,860	35,280	870		60	90	
	Other Revenues	3,051,358	3,723,107	4,430,766	3,892,178	4,779,123	7,366,650	7,114,505	10,671,757	7,768,300
100-1000-31-9500	FIFA Fees							(50)	(75)	
100-1000-33-1116	Reimb from Airport Authority				92,601					
100-1000-39-1003	Utility Service Reimbursement	1,803,150	1,803,150	1,803,150	1,948,921	1,698,650	1,718,650	1,421,562	2,132,344	1,718,650
100-1000-34-1910	Election Qualifying Fee	1,148		1,185		1,148				
100-1000-34-4514	Utility Connection Service Charge	376,769	324,935	249,298	314,790	452,263	326,505	352,035	528,053	384,940
100-1000-34-4515	Telephone Credit Card Payment Fees									
100-1000-34-4900	Late Charges									
100-1000-34-9305	Credit Card Processing Fees									
100-1000-34-7602	C'ville Police Youth Against Violence and Drugs	30,451	30,094	23,014	6,285	9,984	9,000	12,100	18,151	9,000
100-1000-37-1005	Contributions to Police Dept Explorer					3,350		1,900	2,850	
100-1000-37-1012	NADDI Grant-Prescription Drug Diversion									
100-1000-37-1013	Firehouse Subs Public Safety Foundation Grant									
100-1000-38-3004	GPA Tellus Event		15,233							
100-1000-38-3005	HPC Windows Workshop									
100-1000-38-3006	GICH Conference Revenue									
100-1000-38-3007	DDA Rental Income	4,145	2,380	2,241						

City of Cartersville
Budget Work Report - General Fund Revenue Projections
Fiscal Year 2023 - 24

General Fund (100-1000-)

Acct- No-	Description	2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Year Dept. Budget	5/31/2023 Current Yr. Actual	Y-T-D Annualized	2023-24 Approved Budget
100-1000-38-3008	DDA Admin Fee-15% BID Funds			31,977						
100-1000-38-3009	DDA-Special Events Sponsorship	8,319	10,425							
100-1000-38-3010	DDA-Concession Income	19,000	20,000	22,000						
100-1000-38-3011	DDA-Bartow Co Contribution	7,230	10,455	3,764						
100-1000-38-3012	DDA-Sponsorships	15								
100-1000-38-3013	DDA-Retail Income	3,000	4,425	200						
100-1000-38-3014	DDA-Miscellaneous Income									
100-1000-38-3015	DDA-Tenant Utility Reimbursement									
100-1000-38-3016	DDA-First Friday Revenues	7,195	10,870	13,763						
100-1000-38-3017	DDA-Bluegrass Festival Revenues	2,333	1,330							
100-1000-38-3018	DDA-Farmer's Market/Art Market Permit Revenues	182,940	156,776	160,640	161,319	147,530	135,000	2,387,023	3,580,534	161,450
100-1000-38-9000	Misc. Income			215,900	5,697	2,012		28,593	42,889	
100-1000-38-9001	Insurance Claims Reimbursement							85,465	128,197	
100-1000-38-9012	National Opioid Settlement Revenue									
100-1000-39-1006	Transfer In from Grant Fund			175,396						803,665
100-1000-39-1008	Transfer In from Hotel/Motel Fund									
100-1000-39-1009	Transfer In from Impact Fees Fund									
100-1000-39-1014	Transfer in SPLOST Fund									
100-1000-36-1020	Contributing Capital from SPLOST									
100-1000-39-1021	Contributed Capital - Library			119,820						
100-1000-39-1023	Contributed Capital - Bartow County									
100-1000-39-1024	Contributed Capital - Other	529,522	568,588	845,026	179,457	103,480				
100-1000-39-1025	Contributed Capital - School System				1,059,350	712,424				
100-1000-39-2100	Sale of General Fixed Assets	13,369	20,707	17,101	12,362	38,809				
100-1000-39-2301	Sale of Real Property	5,661		493,559						
100-1000-39-3700	Proceeds from Capital Leases	57,111	743,739	252,733	111,396	170,920				
100-1000-39-3701	Lease Pool Appropriation Offset									
100-1000-39-3703	GO Bond Proceeds from School - 1992									
100-1000-39-3706	GO Bond Proceeds from School - 2001									
100-1000-39-3707	GO Bond Proceeds from School - 2002									
100-1000-39-3708	Revenue Bond Proceeds									
100-1000-39-3710	GO Bond Proceeds from School - 2011									
Transfer from Other Funds										
100-1000-39-1000	Transfer of Funds from Gas Dept.	3,353,854	3,050,013	5,027,336	3,461,876	3,116,651	4,086,355	2,808,277	4,212,416	4,619,200
100-1000-39-1001	Transfer of Funds from Electric Dept.	2,148,181	2,045,342	2,221,522	2,264,051	1,767,959	2,462,270	1,569,027	2,353,540	2,478,735
100-1000-39-1002	Transfer of Funds from Water Dept.	896,961	844,546	869,790	1,009,801	1,102,437	1,117,100	1,008,789	1,513,183	1,318,915
100-1000-39-1004	Transfer from Solid Waste-Admin Overhead	318,712	160,125	50,950	132,172	187,735	342,225	151,637	227,456	609,620
100-1000-39-1015	Transfer of Funds from Fiber Dept.				55,852	58,520	99,525	78,825	118,237	119,165
100-1000-39-1007	Transfer into General Fund			1,827,338						
100-1000-39-1009	Transfer from Impact Fee Fund									
100-1000-39-1012	Transfer from Motor Vehicle Tax			57,737						
Use of Reserves										
Use of Reserve Funds										
Use of Borrowed Reserves from Other Funds										
Total Revenues - General Fund		38,915,733	41,180,990	28,361,662	28,152,460	30,799,184	33,736,215	54,780,618	70,505,404	39,874,050

Legislative Department Summary of Part-Time Staffing Positions

<u>Position</u>	ACTUAL FY 2021-22	CURRENT FY 2022-23	APPROVED FY 2023-24	PERSONNEL INCREASE OVER PRIOR YEAR
Mayor	1	1	1	0
Council Members	6	6	6	0
City Judge	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>
Total for Department	8	8	8	0

Full-Time Equivalent - Positions are converted to Full Time Equivalent with 80 hours per two week pay period equaling 1.0 FTE.

Operating Costs	ACTUAL FY 2021-22	BUDGET FY 2022-23	APPROVED FY 2023-24	INCREASE/ (DECREASE)
Personnel Expenses	\$65,251	\$65,250	\$65,250	\$0
Operating Expenses	\$1,708,755	\$1,596,425	\$1,847,740	\$251,315
School Board Appropriation	\$18,204,541	\$0	\$0	\$0
Debt Service	\$1,477,960	\$1,869,600	\$3,819,600	\$1,950,000
Capital Outlay	\$0	\$0	\$210,000	\$210,000
Total Operating Costs	\$21,456,507	\$3,531,275	\$5,942,590	\$2,411,315

City of Cartersville
Budget Work Report
Fiscal Year 2023 - 24

Department: Legislative Department (1100)		Fund: General Fund									
Acct No.	Description	2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Year Dept. Budget	5/31/2023 Current Yr. Actual	Y-T-D Annualized	2023-24 Approved Budget	
Personnel Expenses											
100-1100-51-1100	Salaries	64,875	65,311	65,331	65,340	65,251	65,250	54,378	81,567	65,250	
100-1100-51-2200	Social Security Expenses	60,200	60,600	60,600	60,600	60,600	60,600	50,500	75,750	60,600	
100-1100-51-2600	Workers' Compensation Insurance	4,605	4,636	4,636	4,635	4,636	4,635	3,863	5,795	4,635	
		70	75	95	105	15	15	15	23	15	
Operating Expenses											
100-1100-52-1200	Professional Services	1,172,301	1,326,425	1,709,889	1,387,112	1,708,755	1,596,425	3,442,536	4,229,005	1,847,740	
100-1100-52-1201	City/County Grant writer	64,620	55,192	69,576	45,861	47,474	70,000	72,821	109,231	70,000	
100-1100-52-1300	Econ Development Study(Chamber)	65,480	68,577	90,519	98,788	110,951	92,000	66,391	99,587	110,000	
100-1100-52-1301	Professional Consulting Services		1,088					0	-		
100-1100-52-1303	Prof Serv-Economic Dev. Salary & Benefits	153,960	173,960	180,000	180,000	200,000	200,000	200,000	300,000	250,000	
100-1100-52-1304	Prof Serv-Economic Dev. Legal Services	2,843	11,915	20,257	9,497	11,841	12,000	10,825	16,237	12,000	
100-1100-52-1305	Transportation Study							0	-		
100-1100-52-1306	Technical Services - Video Production	12,000	12,000	9,000	12,000	12,000	12,000	10,000	15,000	15,000	
100-1100-52-1307	Prof Services - Second JDA Expenses							0	-		
100-1100-52-1309	Elementary School Police Reimbursement	24,636	25,393	16,870	21,392	15,679		0	-	18,000	
100-1100-52-1310	Election Expense	10,576	50	11,299				0	-		
100-1100-52-1312	Impact Fee Study							0	-		
100-1100-52-1320	GMA Telecomm. Mgmt. Expense							0	-		
100-1100-52-1500	Legal Services	82,695	92,796	106,266	110,542	116,742	80,000	80,987	121,480	75,000	
100-1100-52-2100	Utilities	67,716	64,517	56,455	51,569	55,192	53,500	46,279	69,418	53,500	
100-1100-52-2330	Maintenance - Software	957	3,990								
100-1100-52-2340	Maintenance - Buildings & Grounds	14,455	22,454	30,173	24,817	138,864	23,000	117,976	176,964	26,000	
100-1100-52-2341	Maintenance - Library Roof			266,323				0	-		
100-1100-52-3110	Insurance - Claims							0	-		
100-1100-52-3130	Insurance - General Liability	3,345	3,745	3,930	13,133	4,540	5,220	5,220	7,830	5,220	
100-1100-52-3140	Insurance - Property & Casualty	3,905	4,685	4,920	7,715	5,680	6,530	6,530	9,795	6,530	
100-1100-52-3210	Communications - Telephone	3,919	3,915	3,915	3,915	3,915	4,175	3,603	5,404	3,890	
100-1100-52-3300	Advertising & Promotion	20						0	-		
100-1100-52-3400	Postage							0	-		
100-1100-52-3405	Municipal Code Codification	8,604	8,358	7,232	7,698	5,168	5,000	2,588	3,882	5,000	
100-1100-52-3510	Travel & Related	7,734	7,915	-9		7,321	9,000	543	814	9,000	
100-1100-52-3520	Convention & Seminar Registration	5,116	3,715	920	2,070	2,475	7,500	750	1,125	5,000	
100-1100-52-3545	Employee Wellness Program Expense	9,620	23,949	40,126	31,872	31,724	25,000	35,837	53,755	25,000	
100-1100-52-3550	City Wide Training	7,487				3,613	10,000	0	-	14,000	
100-1100-53-1110	Office Equipment & Supplies	493	1,631	1,030	170	64	600	468	702	600	
100-1100-53-1122	Computer Equipment & Software							0	-		
100-1100-53-1130	Minor Equipment & Supplies	3,197			900	150		338	507		
100-1100-53-1170	Educational Supplies							0	-		
100-1100-53-1180	Youth Day Expense	903	805	710			1,200	0	-	1,200	
100-1100-53-1190	Council Meeting Expenses	2,403	2,843	2,616	956	2,346	2,100	2,828	4,242	2,500	
100-1100-53-1400	Memberships & Subscriptions	7,490	12,782	9,414	10,357	11,580	11,000	16,870	25,306	11,000	
100-1100-53-1610	Other Unforeseen Expenses	8,030				210		2,091	3,137		
100-1100-53-2350	Christmas Decorations		5,284	9,900			10,000	0	-	12,700	
100-1100-57-1000	Contributions to Other Agencies	70,000	70,000	70,000	70,000	61,200	60,000	60,000	90,000	93,000	
100-1100-57-1001	Debt Pymt - Joint Dev Authority							0	-		
100-1100-57-1002	Debt Pymt - Cville Building Authority							0	-		
100-1100-57-1015	Keep America Beautiful	23,679	15,933	19,409	18,483	15,964	19,000	9,829	14,744	19,000	
100-1100-57-1016	Reimb Bartow County-Farmers Market			5,000	5,000	7,500	8,000	7,500	11,250	8,000	
100-1100-57-1018	School Traffic Control Reimbursement							0	-		

City of Cartersville
Budget Work Report
Fiscal Year 2023 - 24

Department: Legislative Department (1100)		Fund: General Fund									
Acct No-	Description	2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Year Dept. Budget	5/31/2023 Current Yr. Actual	Y-T-D Annualized	2023-24 Approved Budget	
100-1100-57-1020	Library System - Main Street	454,500	454,500	454,500	454,500	454,500	469,500	469,500	704,250	469,500	
100-1100-57-1021	Library System - Jones Street Branch	1,200	1,200	1,200	1,200	10,000	1,200	0	-	1,200	
100-1100-57-1022	Georgia Highlands College Expense						0	0	-	0	
100-1100-57-1023	Reimbursement to DCA for Habitat for Humanity		128320				0	0		0	
100-1100-57-1029	Airport			176,650		155,000	125,000	72,162	108,243	250,000	
100-1100-57-1030	Airport - Fencing & Lighting Runway Extension						0	0	-	0	
100-1100-57-1040	Airport T Hanger						0	0	-	0	
100-1100-57-1046	Grant - Ida Scott Subdivision						0	0	-	0	
100-1100-57-1048	DOT-ISTEA Grant - Main St. Beautification						0	0	-	0	
100-1100-57-1060	Cartersville-Bartow Tourism Council						0	0	-	0	
100-1100-57-1070	Downtown Development Authority				167,950	165,000	220,000	220,000	330,000	220,000	
100-1100-57-1072	Development Authority of Cartersville						100	100	-	100	
100-1100-57-1073	Cartersville Building Authority						100	100	-	100	
100-1100-57-1074	Cartersville Building Authority						100	100	-	100	
100-1100-57-1080	Chamber of Commerce						0	0	-	0	
100-1100-57-1090	Northwest Georgia RDC	20,753	20,978	21,141	21,760	21,760	22,000	23,222	34,833	24,000	
100-1100-57-3000	Employee Relations	20,870	14,905	11,490	14,967	18,877	20,000	14,422	21,633	20,000	
100-1100-57-4000	City Calendar Expense	9,095	9,030	9,057		11,425	11,500	13,358	20,037	11,500	
100-1100-57-5000	1990 - Lease Pool Administration Expense						100	0	-	100	
	Debt Service Expenses					1,477,960	1,869,600	1,869,600	934,800	3,819,600	
100-1100-58-1110	Debt Service - School Bond Series 1992						0	0	-	0	
100-1100-58-1116	Bond Issuance Costs						0	0	-	0	
100-1100-58-1117	Discount on Bonds Issued						0	0	-	0	
100-1100-58-1125	General Obligation Bond Series 2001						0	0	-	0	
100-1100-58-1127	General Obligation Bond Series 2002						0	0	-	0	
100-1100-58-1128	Pmt to Bartow County Joint Ventures						0	0	-	0	
100-1100-58-1129	General Obligation Bond Series 2011						0	0	-	0	
100-1100-58-1131	GO Bond School Series 2021-Debt Service					1,438,553	1,869,600	1,869,600	934,800	3,819,600	
100-1100-61-1113	Transfer out to Downtown Development Auth					39,407	0	0	-	0	
100-1100-61-1115	Transfer Out to SPLOST 2007						0	0	-	0	
	School Board Appropriation	15,639,930	16,464,894	16,950,286	19,244,904	18,204,541	0	20,480,130	22,341,960	0	
100-1100-57-1012	DDA Tax Appropriations					23,113	0	23,378	35,067	0	
	Capital Expenses							102,713	154,069	210,000	
100-1100-54-1100	Land							0	-	0	
100-1100-54-1101	Construction-Main St Extension(Komatsu)							0	-	0	
100-1100-54-1300	Buildings							102,713	154,069	210,000	
100-1100-54-1305	1873 Courthouse							0	-	0	
100-1100-54-2310	Computer Hardware & Software							0	-	0	
100-1100-54-2320	Instruments & Implements							0	-	0	
100-1100-57-2010	Downtown Map							0	-	0	
	Total Expenses	16,877,106	17,856,630	18,725,506	20,697,356	21,479,620	3,531,275	24,103,136	26,841,668	5,942,590	

Administration Department Summary of Full-Time Staffing Positions

<u>Position</u>	ACTUAL FY 2021-22	CURRENT FY 2022-23	APPROVED FY 2023-24	PERSONNEL INCREASE OVER PRIOR YEAR
City Manager	1	1	1	0
Assistant City Manager	1	1	1	0
Media Relations	1	1	1	0
Key Accounts Manager	0	0	0	0
Human Resource Manager	1	1	1	0
Human Resource Assistant	1	1	1	0
Administrative Staff	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>
Total for Department	6	6	6	0

Full-Time Equivalent - Positions are converted to Full Time Equivalent with 80 hours per two week pay period equaling 1.0 FTE.

Operating Costs	ACTUAL 2021-22	FY BUDGET FY 2022-23	APPROVED FY 2023-24	INCREASE/ (DECREASE)
Personnel Expenses	\$959,584	\$1,009,380	\$1,021,470	\$12,090
Operating Expenses	\$235,923	\$210,080	\$241,310	\$31,230
Capital Outlay	\$4,600	\$0	\$0	\$0
Total Operating Costs	<u>\$1,200,107</u>	<u>\$1,219,460</u>	<u>\$1,262,780</u>	<u>\$43,320</u>

City of Cartersville
Budget Work Report
Fiscal Year 2023 - 24

Department: Administration (1300)

General Fund

Acct No-	Description	2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Year Dept. Budget	5/31/2023 Current Yr. Actual	Y-T-D Annualized	2023-24 Approved Budget
Personnel Expenses										
100-1300-51-1100	Regular Salaries	1,026,746	931,200	938,076	712,202	959,584	1,009,380	801,366	1,202,049	1,021,470
100-1300-51-1108	Life Insurance Benefit Expense	687,159	585,105	604,025	455,432	641,741	660,445	523,744	785,616	717,470
100-1300-51-1200	Part-time Employees	164	87	90	70	77	100	-	-	165
100-1300-51-1250	Other Pay (Sick & Longevity)				393					
100-1300-51-1255	Car Allowance		6,000	6,000	1,385		2,970			3,230
100-1300-51-1300	Overtime						0			
100-1300-51-2100	Health & Dental Insurance	92,876	94,533	77,442	56,831	69,797	86,110	75,779	113,669	93,105
100-1300-51-2110	Retiree Benefit Expenses	27,745	36,475	36,013	34,396	29,185	28,415	24,790	37,185	24,150
100-1300-51-2120	Life & Disability Insurance	4,237	3,549	3,643	2,677	3,438	5,760	2,778	4,166	5,820
100-1300-51-2200	Social Security Expenses	47,480	41,758	42,121	32,035	45,969	50,750	36,667	55,001	55,135
100-1300-51-2300	Retirement Contributions	116,201	131,594	138,206	101,146	137,958	141,365	110,539	165,809	87,460
100-1300-51-2400	Deferred Comp 401A Contributions	49,970	31,184	29,620	26,877	31,234	33,270	26,873	40,310	34,685
100-1300-51-2600	Workers' Compensation Insurance	915	915	915	960	185	195	195	293	250
Operating Expenses										
100-1300-52-1200	Professional Services	173,630	171,893	151,983	162,179	235,923	210,080	235,575	347,597	241,310
100-1300-52-1300	Other Professional Services	6,825	6,885	8,265	114	5,832	7,000	33,897	50,846	18,000
100-1300-52-1301	Prof. Services - GIS Mapping		8,386	729	6,000	993				
100-1300-52-1500	Legal Services	6,000	6,000	6,000	6,000	8,500	6,000	7,250	10,875	6,000
100-1300-52-1600	Other Services & Fees	1,284	120	687	746	4,049	1,000	3,844	89	1,000
100-1300-52-2100	Utilities	225	150				200	59		200
100-1300-52-2200	Janitorial Services	21,537	15,467	14,328	12,450	12,652	15,000	10,001	15,002	14,000
100-1300-52-2210	Uniforms					57				
100-1300-52-2310	Maintenance - Office Equipment	2,097	1,794	1,168	1,948	2,281	1,500	2,144	3,216	2,000
100-1300-52-2320	Maintenance - Computer									
100-1300-52-2330	Maintenance - Software	5,046	1,056	4,947	10,099	32,832	26,000	34,024	51,037	26,000
100-1300-52-2340	Maintenance - Buildings & Grounds	12,921	2,288	3,188	2,733	29,286	3,000	8,793	13,189	9,000
100-1300-52-2350	Maintenance - Heating & A/C					85	1,500			100
100-1300-52-2360	Maintenance - Vehicle & Equipment	2,978	4,718	588	755	3,066	3,500	1,154	1,730	3,000
100-1300-52-2365	Maintenance - Minor Equipment									
100-1300-52-3120	Insurance - Vehicle & Equipment	1,175	1,315	1,380	1,450	1,595	1,835	1,835	2,753	1,835
100-1300-52-3130	Insurance - Liability	8,075	11,445	12,015	12,365	13,600	15,640	15,640	23,460	15,640
100-1300-52-3140	Insurance - Property & Casualty	3,581	5,733	8,408	7,378	8,478	6,315	9,303	13,955	6,315

**City of Cartersville
Budget Work Report
Fiscal Year 2023 - 24**

Department: Administration (1300)

		General Fund									
Acct No-	Description	2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Year Dept. Budget	5/31/2023 Current Yr. Actual	Y-T-D Annualized	2023-24 Approved Budget	
100-1300-52-3210	Communications - Phones & Cellulare	45,071	45,379	42,751	43,305	45,459	44,375	37,079	55,619	50,500	
100-1300-52-3220	Communications - Pagers & Radios										
100-1300-52-3300	Advertising	3,833			490	5,697	12,500	9,164	13,745	12,500	
100-1300-52-3400	Postage	1,610	2,173	1,769	1,929	3,112	3,000	4,246	6,370	4,000	
100-1300-52-3405	Publishing & Printing Expense	18,026	21,587	18,848	11,395	8,894	12,000	500	750	12,000	
100-1300-52-3510	Travel & Related	1,701	5,749	2,717	106	2,955	12,000	6,632	9,947	15,000	
100-1300-52-3520	Convention & Seminar Registration	1,801	3,786	865	945	2,537	5,000	2,032	3,048	6,000	
100-1300-52-3530	Employee Training	1,075	830	4,021	350	2,377	3,000	2,175	3,263	3,000	
100-1300-52-3901	EECBG Expenses										
100-1300-53-1110	Office Equipment & Supplies	4,708	7,146	3,806	2,967	1,534	2,500	2,058	3,088	2,500	
100-1300-53-1111	Minor Equip & Office Machinery			4,537	15		300			300	
100-1300-53-1120	Minor Computer Supplies										
100-1300-53-1122	Computer Equipment & Software	7,707	6,742	5,108	18,268	13,985	6,000	21,018	31,528	10,000	
100-1300-53-1130	Minor Equipment & Supplies	3,974	1,799	102	9,007	10,413	2,500	8,703	13,055	5,000	
100-1300-53-1140	Janitorial Supplies	973	1,110	2,648	4,307	1,305	1,500	734	1,101	1,500	
100-1300-53-1150	Chemical & Medical Supplies										
100-1300-53-1170	Educational Supplies		11					32	48		
100-1300-53-1260	Fuel Expense	1,339	2,633	2,656	2,239	6,219	6,500	4,152	6,229	5,665	
100-1300-53-1400	Memberships & Subscriptions	4,634	4,514	4,862	606	1,803	4,000	3,413	5,120	4,000	
100-1300-53-1610	Other Unforseen Expenses	3,309	75		100		300			300	
100-1300-58-1128	Interest Expense										
100-1300-58-1150	Lease Pool Payment - Principal			127			5,485	5,077	7,615	5,485	
100-1300-58-2150	Lease Pool Payment - Interest						630	614	921	470	
100-1300-61-1000	Operating Transfers Out	2,125	3,002			825					
Capital Expenses		0	0	27,411	48,824	4,600	0	-	-	0	
100-1300-54-1100	Land										
100-1300-54-1300	Buildings										
100-1300-54-2200	Motor Vehicles			27,411	48,824	4,600					
100-1300-54-2300	Office Furniture & Equipment - Major										
100-1300-54-2310	Computer Hardware & Software										
100-1300-54-2320	Instruments & Implements										
	Total Expenses	1,200,376	1,103,093	1,117,470	923,205	1,200,107	1,219,460	1,036,941	1,549,647	1,262,780	

Finance Department Summary of Full-Time Staffing Positions

<u>Position</u>	ACTUAL FY 2021-22	CURRENT FY 2022-23	APPROVED FY 2023-24	PERSONNEL INCREASE OVER PRIOR YEAR
Finance Director	1	1	1	0
Accountant	3	3	4	1
Accounts Payable	1	1	1	0
Utility Service Worker	5	0	0	0
Data Processing	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total for Department	11	5	6	1

Full-Time Equivalent - Positions are converted to Full Time Equivalent with 80 hours per two week pay period equaling 1.0 FTE.

Operating Costs	ACTUAL 2021-22	FY BUDGET FY 2022-23	APPROVED FY 2023-24	INCREASE/ (DECREASE)
Personnel Expenses	\$1,150,453	\$727,010	\$792,520	\$65,510
Operating Expenses	\$300,440	\$156,835	\$161,100	\$4,265
Capital Outlay	\$0	\$0	\$450,000	\$450,000
Total Operating Costs	<u>\$1,450,893</u>	<u>\$883,845</u>	<u>\$1,403,620</u>	<u>\$519,775</u>

**City of Cartersville
Budget Work Report
Fiscal Year 2023 - 24**

General Fund

Department: Finance Department (1510)

Acct No-	Description	2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Year Dept. Budget	5/31/2023 Current Yr. Actual	Y-T-D Annualized	2023-24 Approved Budget
Personnel Expenses										
100-1510-51-1100	Regular Salaries	932,004	953,731	997,260	983,950	1,150,453	727,010	601,623	902,434	792,520
100-1510-51-1108	Life Insurance Benefit Expense	614,962	606,716	651,524	615,328	699,393	436,730	368,600	552,900	538,260
100-1510-51-1250	Other Pay (Sick & Longevity)	89	133	139	1,758	162	170	0	0	170
100-1510-51-1300	Overtime	14,583	16,160	12,797	13,866	16,797	1,965	0	0	2,420
100-1510-51-2100	Health & Dental Insurance	113,703	95,652	90,297	97,063	115,681	52,195	553	830	65,170
100-1510-51-2110	Retiree Benefit Expenses	21,973	26,760	28,100	37,582	44,727	46,865	47,434	71,151	54,575
100-1510-51-2120	Life & Disability Insurance	4,550	4,189	4,655	4,029	4,265	2,750	2,019	3,028	3,680
100-1510-51-2200	Social Security Expenses	44,365	45,186	48,268	45,658	51,588	33,560	27,352	41,027	41,360
100-1510-51-2300	Retirement Contributions	108,799	149,430	151,974	158,786	212,548	150,670	121,691	182,536	84,730
100-1510-51-2400	Deferred Comp 401A Contributions	2,000	2,000	2,000	2,000	2,077	2,000	1,615	2,423	2,000
100-1510-51-2500	Unemployment Insurance	6,980	7,505	7,505	7,880	3,215	105	105	158	155
100-1510-51-2600	Workers' Compensation Insurance									
		263,013	316,226	284,576	277,458	300,440	156,835	158,495	237,743	161,100
Operating Expenses										
100-1510-52-1200	Professional Services	52,700	93,000	64,200	69,128	84,400	80,000	107,870	161,805	88,000
100-1510-52-1300	Other Professional Services	1,426	4,481	1,306	939	920	2,000	540	810	2,000
100-1510-52-1301	Prof. Services-GIS Mapping			0	809	1,027		0	0	
100-1510-52-1400	Audit Services									
100-1510-52-1500	Legal Services	10,976	8,359	8,630	20,030	23,147	10,000	3,597	5,395	4,000
100-1510-52-1600	Other Services & Fees									
100-1510-52-1601	Bank Service Charges									
100-1510-52-2111	Trash & Brush Disposal									
100-1510-52-2200	Janitorial Services									
100-1510-52-2210	Uniforms	1,060	1,075	997	692	-	500	0	0	500
100-1510-52-2310	Maintenance - Office Equipment	6,910	7,256	5,688	6,128	4,390	5,000	2,934	4,401	5,000
100-1510-52-2320	Maintenance - Computer							0	0	
100-1510-52-2330	Maintenance - Software	8,716	15,158	6,730	4,885	7,458	5,000	6,330	9,495	5,000
100-1510-52-2340	Maintenance - Buildings & Grounds	86	244	474	110	32	500	157	236	500
100-1510-52-2360	Maintenance - Vehicle & Equipment	7,463	8,066	5,604	17,834	13,111	3,000	509	763	1,500
100-1510-52-2365	Maintenance - Minor Equipment							0	0	
100-1510-52-2410	Equipment Lease							0	0	
100-1510-52-3110	Insurance Claims							0	0	
100-1510-52-3120	Insurance - Vehicle & Equipment	2,370	2,655	2,785	2,925	3,215	555	555	833	555
100-1510-52-3130	Insurance - General Liability	10,850	12,150	12,755	10,580	11,640	4,015	4,015	6,023	4,015

City of Cartersville
Budget Work Report
Fiscal Year 2023 - 24

Department: Finance Department (1510)		General Fund									
Acct No-	Description	2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Year Dept. Budget	5/31/2023 Current Yr. Actual	Y-T-D Annualized	2023-24 Approved Budget	
100-1510-52-3140	Insurance - Property & Casualty	2,300	2,760	2,900	2,405	2,645	3,040	3,040	4,560	3,040	
100-1510-52-3210	Communications - Phones & Celluliers	29,124	27,525	28,742	30,698	25,146	15,275	13,857	20,785	18,880	
100-1510-52-3220	Communications - Pagers & Radios							0	0		
100-1510-52-3300	Advertising	1,199	903	3,187	2,735	3,119	3,500	2,622	3,932	3,500	
100-1510-52-3400	Postage	2,813	1,512	2,717		1,753	2,500	1,376	2,064	2,500	
100-1510-52-3510	Travel & Related Expenses		545				3,000	0	0	3,000	
100-1510-52-3520	Convention & Seminar Registration		445				1,500	0	0	1,500	
100-1510-52-3530	Employee Training		1,237	897	299		1,000	0	0	1,000	
100-1510-53-1110	Office Equipment & Supplies	4,876	6,578	7,303	3,596	8,194	3,500	3,236	4,854	3,500	
100-1510-53-1111	Minor Equipment & Office Machinery	119						0	0		
100-1510-53-1113	Outsourced Utility Billing Expense	86,531	79,717	87,865	81,315	70,741	0	0	0		
100-1510-53-1115	Meter Reading Equipment & Supplies	2,543	5,271	1,192	3,477	9,190	0	1,219	1,828		
100-1510-53-1120	Minor Computer Supplies				445	504	500	0	0	500	
100-1510-53-1122	Computer Equipment & Software		1,956	1,921	275	2,848	4,800	3,498	5,248	4,800	
100-1510-53-1130	Minor Equipment & Supplies	1,109	9,786	18,812			3,000	266	399	3,000	
100-1510-53-1133	Safety Meetings & Supplies			68				0	0		
100-1510-53-1140	Janitorial Supplies			271	64			0	0		
100-1510-53-1150	Chemical & Medical Supplies			90				0	0		
100-1510-53-1170	Educational Supplies							0	0		
100-1510-53-1260	Fuel Expense	10,114	10,437	9,592	11,916	20,809	3,500	2,600	3,900	3,660	
100-1510-53-1400	Memberships & Subscriptions	1,122	1,072	1,172	545	315	1,150	275	413	1,150	
100-1510-53-1610	Other Unforseen Expenses							0	0		
100-1510-58-1150	Lease Pool Payment - Principal	12,788	7,492	7,636	3,695			0	0		
100-1510-58-2150	Lease Pool Payment - Interest	495	363	(82)	9			0	0		
100-1510-61-1000	Operating Transfer Out	5,324	5,133	1,214	1,834	3,491		0	0		
Capital Expenses		0	0	0	21,398	0	0	0	0	450,000	
100-1510-54-2200	Motor Vehicles				21,398		0	0	0	0	
100-1510-54-2300	Office Equipment - Major							0	0		
100-1510-54-2310	Computer Hardware & Software							0	0	450,000	
100-1510-54-2320	Instruments & Implements							0	0		
Total Expenses		1,195,017	1,269,957	1,281,836	1,282,806	1,450,893	883,845	760,118	1,140,176	1,403,620	

Customer Service Department Summary of Full-Time Staffing Positions

<u>Position</u>	ACTUAL FY 2021-22	CURRENT FY 2022-23	APPROVED FY 2023-24	PERSONNEL INCREASE OVER PRIOR YEAR
Customer Service Representative	0	0	0	0
CSR/Cashier	7	7	6	-1
Customer Service Supervisor	1	1	1	0
Lead CSR/Cashier	1	1	1	0
Cashier	0	0	0	0
Data Processing	0	1	1	0
Meter Readers	0	5	4	-1
Administrative Staff	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total for Department	9	15	13	-2

Full-Time Equivalent - Positions are converted to Full Time Equivalent with 80 hours per two week pay period equaling 1.0 FTE.

Operating Costs	ACTUAL FY 2021-22	BUDGET FY 2022-23	APPROVED FY 2023-24	INCREASE/ (DECREASE)
Personnel Expenses	\$464,412	\$1,028,480	\$922,435	(\$106,045)
Operating Expenses	\$205,023	\$320,200	\$440,285	\$120,085
Capital Outlay	\$0	\$30,125	\$250,000	\$219,875
Total Operating Costs	<u>\$669,435</u>	<u>\$1,378,805</u>	<u>\$1,612,720</u>	<u>\$233,915</u>

**City of Cartersville
Budget Work Report
Fiscal Year 2023 - 24**

Department: Customer Service (1520)

Acct No-	Description	Fund: General Fund									
		2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Dept. Budget	5/31/2023 Current Yr. Actual	Y-T-D Annualized	2023-24 Approved Budget	
Personnel Expenses											
100-1520-51-1100	Regular Salaries	520,145	535,354	562,856	486,338	464,412	1,028,480	704,776	1,057,163	922,435	
100-1520-51-1108	Life Insurance Benefit Expense	314,273	328,024	358,303	304,590	315,585	640,080	437,015	655,523	604,840	
100-1520-51-1250	Other Pay (Sick & Longevity)	8	11	15	-1,595	6	120	0	0	75	
100-1520-51-1300	Overtime	6,089	4,744	302	1,107	476	2,960	0	0	2,805	
100-1520-51-2100	Health & Dental Insurance	76,629	82,890	77,179	69,668	43,626	18,000	19,009	28,514	18,000	
100-1520-51-2110	Retiree Benefit Expenses	46,218	39,776	39,183	37,819	31,553	149,395	108,014	162,021	133,670	
100-1520-51-2120	Life & Disability Insurance	2,889	3,008	3,349	2,953	2,328	40,130	31,271	46,907	44,535	
100-1520-51-2200	Social Security Expenses	23,241	23,125	24,965	21,548	22,914	6,060	3,888	5,832	5,850	
100-1520-51-2300	Retirement Contributions	50,393	53,341	58,997	49,653	47,829	50,570	32,961	49,441	47,860	
100-1520-51-2500	Unemployment Insurance	405	435	565	595	95	0	0	0	0	
100-1520-51-2600	Workers' Compensation Insurance						3,315	3,315	4,973	3,060	
Operating Expenses											
100-1520-52-1200	Professional Services	229,915	195,337	205,461	168,748	205,023	320,200	321,310	447,405	440,285	
100-1520-52-1300	Other Professional Services							0	0	0	
100-1520-52-1301	Prof. Services-GIS Mapping							0	0	0	
100-1520-52-1500	Legal Services							540	810	1,500	
100-1520-52-1600	Other Services & Fees	5,006	4,320	5,108	3,542	827	1,500	19,919	29,878	96,000	
100-1520-52-1601	Bank Fees for Charge Cards	332	4,434	1,499	1,533	650	1,000	35,831	53,746	40,000	
100-1520-52-1602	Fees for Customer Credit Checks	37,454	42,086	66,609	32,047	37,560	30,000	6,276	9,413	8,500	
100-1520-52-1604	Collection Fees for Returned Checks	4,120		2,670	4,415	0	3,500	3,449	5,174	6,500	
100-1520-52-2100	Utilities	19,152	17,961	18,848	16,856	18,034	18,000	15,741	23,612	18,000	
100-1520-52-2200	Janitorial Services		72				0	0	0	0	
100-1520-52-2210	Uniforms				279	703	2,000	1,074	1,610	2,000	
100-1520-52-2111	Trash & Brush Disposal							0	0	0	
100-1520-52-2310	Maintenance - Office Equipment	3,454	7,750	13,600	1,064	2,050	5,000	1,391	2,087	5,000	
100-1520-52-2320	Maintenance - Computer				1,740		1,000	0	0	1,000	
100-1520-52-2330	Maintenance - Software	957	957	957	957	957	1,000	1,282	1,923	1,500	
100-1520-52-2340	Maintenance - Buildings & Grounds	8,097	7,601	8,622	8,438	10,749	6,875	3,810	5,715	6,500	
100-1520-52-2350	Maintenance - Heating & A/C	4,734		180	95		2,000	0	0	2,000	
100-1520-52-2360	Maintenance - Vehicle & Equipment	522	1,856	255	765	255	17,000	7,496	11,243	14,000	
100-1520-52-2365	Maintenance - Minor Equipment		765	798	2,740	1,700	1,000	30,153	45,229	1,000	
100-1520-52-2410	Equipment Lease				255		500	4,242	6,363	1,000	
100-1520-53-1113	Outsourced Utility Billing Expense						83,000	64,567	96,850	83,000	
100-1520-53-1115	Meter Reading Equipment & Supplies						3,000	663	995	3,000	
100-1520-52-3110	Insurance Claims	420	470	495	520	570	3,795	3,795	0	3,795	
100-1520-52-3120	Insurance - Vehicle & Equipment	4,870	5,455	5,725	4,750	5,225	15,380	15,380	0	15,380	
100-1520-52-3130	Insurance - Liability										

**City of Cartersville
Budget Work Report
Fiscal Year 2023 - 24**

Department: Customer Service (1520)

		Fund: General Fund									
Acct No-	Description	2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Year Dept. Budget	5/31/2023 Current Yr. Actual	Y-T-D Annualized	2023-24 Approved Budget	
100-1520-52-3140	Insurance - Property & Casualty	2,920	3,505	3,680	3,055	3,360	3,865	3,865	0	3,865	
100-1520-52-3210	Communications - Phones & Cellulars	37,308	36,454	37,751	40,385	45,809	56,785	41,867	62,801	58,045	
100-1520-52-3400	Postage	19,321	21,939	20,102	30,916	50,893	28,000	26,912	40,368	32,000	
100-1520-52-3510	Travel & Related	(2)				256	0	0	0	0	
100-1520-52-3520	Convention & Seminar Registration						0	0	0	0	
100-1520-52-3530	Employee Training		556	278			1,000	0	0	5,000	
100-1520-53-1110	Office Equipment & Supplies	8,746	6,097	7,156	10,249	9,517	9,500	10,274	15,411	10,500	
100-1520-53-1120	Minor Computer Supplies	609		76			1,000	0	0	1,000	
100-1520-53-1122	Computer Equipment & Software	6,656	2,694	5,461	2,174	4,908	2,000	8,937	13,406	0	
100-1520-53-1130	Minor Equipment & Supplies	5,393	28,346	3,125	537	4,060	2,000	2,753	4,129	2,500	
100-1520-53-1140	Janitorial Supplies	463	720	1,357	822	453	1,000	403	604	1,500	
100-1520-53-1150	Chemical & Medical Supplies			143	535		500	40	60	500	
100-1520-53-1160	Mechanical Supplies							0	0	0	
100-1520-53-1170	Educational Supplies							0	0	0	
100-1520-53-1260	Fuel Expense	130	118	147			19,000	10,651	15,977	15,700	
100-1520-53-1400	Memberships & Subscriptions						0	0	0	0	
100-1520-57-1050	Customer Service Theft	58,880					0	0	0	0	
100-1520-58-1150	Lease Pool Payment - Principal							0	0	0	
100-1520-58-2150	Lease Pool Payment - Interest							0	0	0	
100-1520-61-1000	Operating Transfer Out	372	1,181	55	79	68		0	0	0	
Capital Expenses		10,190	3,232	0	0	0	30,125	-	0	250,000	
100-1520-54-1310	Building Improvements	10,190	3,232								
100-1520-54-2100	Machinery						30,125				
100-1520-54-2200	Motor Vehicles										
100-1520-54-2300	Office Equipment - Major										
100-1520-54-2310	Computer Hardware & Software										
100-1520-54-2320	Instruments & Implements										
	Total Expenses	760,250	733,923	768,317	655,086	669,435	1,378,805	1,026,086	1,504,569	1,612,720	

Police Department Summary of Full-Time Staffing Positions

<u>Position</u>	<u>ACTUAL FY 2021-22</u>	<u>CURRENT FY 2022-23</u>	<u>APPROVED FY 2023-24</u>	<u>PERSONNEL INCREASE OVER PRIOR YEAR</u>
Police Chief	1	1	1	0
Administrative Staff	3	3	3	0
Animal Control Officer	1	1	1	0
Assistant Police Chief	0	0	0	0
Assistant Shift Commander	0	0	0	0
Building Custodian	0	0	0	0
Captain	2	0	0	0
Clerk/Dispatcher	5	4	4	0
Corporal	5	5	5	0
Deputy Chief CID/Uniform	2	2	2	0
Fleet Manager	0	0	0	0
Investigator	0	0	0	0
Lieutenant	5	6	6	0
Lieutenant Colonel	0	0	0	0
Major	2	2	2	0
Police Officer	26	27	28	1
Sergeant	9	10	10	0
Shift Commander	0	0	0	0
Training Officer	0	0	0	0
Total for Department	61	61	62	1

Full-Time Equivalent - Positions are converted to Full Time Equivalent with 80 hours per two week pay period equaling 1.0 FTE.

<u>Operating Costs</u>	<u>ACTUAL 2021-22</u>	<u>FY BUDGET FY 2022-23</u>	<u>APPROVED FY 2023-24</u>	<u>INCREASE/ (DECREASE)</u>
Personnel Expenses	\$5,450,533	\$5,747,000	\$6,129,880	\$382,880
Operating Expenses	\$1,087,662	\$1,321,675	\$1,820,905	\$499,230
Capital Outlay	\$248,105	\$0	\$320,000	\$320,000
Total Operating Costs	\$6,786,300	\$7,068,675	\$8,270,785	\$1,202,110

City of Cartersville
Budget Work Report
Fiscal Year 2023 - 24

Department: Police Department (2100)

General Fund

Acct No-	Description	2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Yr Dept. Budget	5/31/2023 Current Yr. Actual	Y-T-D Annualized	2023-24 Approved Budget
Personnel Expenses										
100-2100-51-1100	Salaries	4,438,053	4,700,120	4,691,893	4,854,124	5,450,533	5,747,000	4,635,068	6,952,602	6,129,880
100-2100-51-1108	Life Insurance Benefit Expense	2,871,396	2,965,700	3,057,701	3,077,811	3,420,266	3,624,310	2,871,249	4,306,874	4,226,385
100-2100-51-1250	Other Pay (Sick & Longevity)	201	268	274	250	301	350			350
100-2100-51-1300	Overtime						16,960			19,670
100-2100-51-2100	Health & Dental Insurance	207,324	201,583	186,720	182,044	208,438	145,000	162,011	243,016	145,000
100-2100-51-2110	Retiree Benefit Expenses	476,863	490,049	430,756	500,190	553,879	662,790	599,956	899,935	698,230
100-2100-51-2120	Life & Disability Insurance	107,000	91,830	92,523	95,032	94,125	75,220	86,099	129,148	91,690
100-2100-51-2300	Social Security Expenses	23,801	22,310	22,998	22,558	21,461	30,225	18,640	27,960	35,410
100-2100-51-2300	Retirement Contributions	222,127	229,436	236,086	236,812	262,770	289,650	219,653	329,479	335,910
100-2100-51-2400	Deferred Comp 401A Contributions	484,626	649,524	615,415	686,937	874,921	888,830	664,180	996,270	559,710
100-2100-51-2500	Unemployment Insurance	2,000	2,000	2,000	2,000	2,077	2,000	1,615	2,423	2,000
100-2100-51-2600	Workers' Compensation Insurance	42,715	47,420	47,420	50,490	12,295	11,665	11,665	17,498	15,525
Operating Expenses										
100-2100-52-1200	Professional Services	988,227	1,017,859	946,803	931,574	1,087,662	1,321,675	1,025,537	1,538,305	1,820,905
100-2100-52-1205	Pro Services - Employee Assistance	600	1,288	492	936	1,038	4,120	389	584	3,000
100-2100-52-1301	GIS - Mapping	4,800	6,000	6,000	6,000	6,000	6,000	5,000	7,500	6,000
100-2100-52-1308	Pro Services - Employee Hiring Exams, Etc.	1,858	3,025	2,830	1,718	1,055	3,500	6,977	10,466	5,000
100-2100-52-1500	Legal Services	26,363	23,872	15,714	15,642	19,813	25,000	14,002	21,002	25,000
100-2100-52-1505	Legal Services - Court Appointed		475							
100-2100-52-1506	Municipal Court Operations		360							
100-2100-52-1600	Other Services and Fees	11,697	12,135	20,929	19,550	20,986	26,475	12,493	18,739	27,000
100-2100-52-1601	Bank Fees for Charges Cards	838	882	1,066	1,104	1,192	1,500	1,855	2,782	2,500
100-2100-52-2100	Utilities	54,821	56,568	55,055	53,834	55,317	60,000	43,704	65,556	60,000
100-2100-52-2111	Trash & Brush Disposal						1,000			500
100-2100-52-2200	Janitorial Services	216								500
100-2100-52-2210	Uniforms	17,391	22,830	16,627	12,169	15,016	25,000	19,792	29,687	27,500
100-2100-52-2211	Bulletproof Vest Replacement Program	3,695	4,165	3,530	5,640	9,805	10,000	5,761	8,641	10,000
100-2100-52-2310	Maintenance - Office Equipment	4,668	2,802	134	316		4,500			4,500
100-2100-52-2320	Maintenance - Computer			786	94		1,000	87	131	1,000
100-2100-52-2330	Maintenance - Software	10,268	49,031	57,587	52,055	55,317	81,130	52,302	78,453	179,150
100-2100-52-2340	Maintenance - Buildings & Grounds	9,405	5,993	9,897	14,136	16,253	21,700	12,865	19,298	21,700
100-2100-52-2350	Maintenance - Heating & A/C	14,955	16,642	16,297	16,439	11,656	16,000	17,905	26,858	18,000
100-2100-52-2360	Maint - Vehicle & Equipment	133,093	133,377	122,432	155,695	142,157	145,000	165,056	247,583	165,000
100-2100-52-2365	Maintenance - Minor Equipment	1,334	1,486	2,244	1,315	1,272	5,800	1,326	1,989	5,800
100-2100-52-2410	Equipment Lease	4,412	4,644	4,623	4,418	3,690	5,600	3,721	5,582	5,600
100-2100-52-2411	Vehicle Lease - Motorcycle									
100-2100-52-3110	Insurance - Claims									
100-2100-52-3120	Insurance - Vehicle & Equipment	20,575	23,045	24,195	25,405	27,945	28,685	28,685	43,028	28,685
100-2100-52-3130	Insurance - General Liability	29,045	32,530	34,155	28,185	31,005	35,655	35,655	53,483	35,655
100-2100-52-3140	Insurance - Property & Casualty	10,665	12,800	13,440	11,145	12,260	14,100	14,100	21,150	14,100
100-2100-52-3210	Communications - Telephones & Cellulars	214,807	211,039	209,456	227,108	229,499	230,160	197,895	296,843	235,335
100-2100-52-3220	Communications - Radios & Pagers		5,167	38,457	44,420	53,980	70,345	33,068	49,602	70,345
100-2100-52-3300	Advertising	548	115	922	336	726	1,000	317	475	1,000
100-2100-52-3400	Postage	1,656	537	556	1,000	458	1,000	374	561	1,000
100-2100-52-3510	Travel & Related Expense	1,290	2,376	1,561	1,299	3,450	5,300	3,998	5,997	6,000
100-2100-52-3520	Convention & Seminar Registration	405	1,005		705	575	3,000	2,731	4,096	4,500

City of Cartersville
Budget Work Report
Fiscal Year 2023 - 24

7/21/2023

Department: Police Department (2100) General Fund

Acct No-	Description	2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Year Dept. Budget	5/31/2023 Current Yr. Actual	Y-T-D Annualized	2023-24 Approved Budget
100-2100-52-3530	Employee Training		417	(417)	278	1,345	6,000	8,929	13,394	6,000
100-2100-52-3532	Employee Training for Managers									
100-2100-52-3532	IP/TM Course Training		358	222		57	2,200	108	163	2,200
100-2100-52-3535	Animal Shelter/Animal Control									
100-2100-52-3600	BOJ 2010-DJ-BX-1584 Grant Expenses	259								10,000
100-2100-52-3610	Police Jiu-Jitsu Grant Expenses					583		2,024	3,036	100,000
100-2100-52-3611	DOJ - School Safety Grant Expenses									13,000
100-2100-52-3612	Office Equipment & Supplies	4,957	7,460	6,506	4,162	6,809	13,000	3,995	5,992	13,000
100-2100-53-1110	Minor Equipment & Office Machinery	820	691	371	242	2,564	4,300	4,209	6,313	5,300
100-2100-53-1111	Minor Computer Supplies	1,490	837	1,255	889	1,112	2,500	1,020	1,529	2,500
100-2100-53-1122	Computer Equipment & Software	13,434	19,569	36,091	23,332	14,892	37,780	29,843	44,765	37,780
100-2100-53-1130	Minor Equipment & Supplies	7,734	33,828	15,867	6,016	13,438	21,415	16,820	25,229	21,415
100-2100-53-1133	Safety Meetings & Supplies	70	323	425	809	180	5,000	2,816	4,225	5,000
100-2100-53-1139	DUI Equipment Grant Expenses									
100-2100-53-1140	Janitorial Supplies		3,850	2,790	2,852	1,772	4,000	1,328	1,992	4,000
100-2100-53-1141	Justice Assistance Grant (JAG) Exp									
100-2100-53-1141	Chemical & Medical Supplies						4,000			4,000
100-2100-53-1150	Mechanical Supplies									
100-2100-53-1160	Educational Supplies (Training Aids)									
100-2100-53-1170	Drug Dog Expense	5,347	3,762	5,368	2,788	8,997	14,000	6,460	9,690	14,000
100-2100-53-1171	Superior Court Forfeited Expense									
100-2100-53-1173	Special Operations (SWAT)	2,000			2,835	10,107	10,000	14,185	21,278	10,000
100-2100-53-1174	Criminal Investigations Supplies	664	861	281	75	642	5,500	531	797	5,500
100-2100-53-1175	C'ville Police Youth Against Violence and Drugs									
100-2100-53-1260	Fuel Expense	145,508	156,827	143,941	148,168	223,283	195,240	165,697	248,545	215,660
100-2100-53-1260	Membership & Subscriptions	1,620	1,496	700	825	850	3,000	990	1,485	3,000
100-2100-57-2009	Jail Cost Contra									
100-2100-57-2010	Jail Expense	60,180	34,380	24,840	1,100	8,280	50,000	4,620	6,930	50,000
100-2100-57-2011	Jail Agreement	42,390	34,447	24,069	12,855	28,009	40,000	17,019	25,529	40,000
100-2100-58-1150	Lease Pool Payment - Principal	24,333		4,597	4,588	4,557	61,670	57,111	85,666	269,670
100-2100-58-2150	Lease Pool Payment - Interest		117	320	104	960	6,500	6,685	10,027	32,510
100-2100-61-1000	Operating Transfers Out	94,959	84,922	20,017	16,167	37,854				
100-2100-61-1121	Fiber Services Reimbursement									
Capital Expenses		70,359	28,505	-	-	248,105				320,000
100-2100-54-1300	Building									
100-2100-54-1310	Building Improvements									
100-2100-54-1310	Firing Range Improvements									
100-2100-54-1311	Traffic Patrol Grant Expense									
100-2100-54-1312	Machinery									
100-2100-54-2100	Motor Vehicles									
100-2100-54-2200	Capital - Furniture	70,359	23,486			248,105				320,000
100-2100-54-2300	Computer Hardware & Software									
100-2100-54-2310	Instruments & Implements									
100-2100-54-2320										
	Total Expenses for the Department	5,496,639	5,746,484	5,638,696	5,785,698	6,786,300	7,068,675	5,660,605	8,490,907	8,270,785

Fire Department Summary of Full-Time Staffing Positions

<u>Position</u>	ACTUAL FY 2021-22	CURRENT FY 2022-23	APPROVED FY 2023-24	PERSONNEL INCREASE OVER PRIOR YEAR
Fire Chief	1	1	1	0
Administrative Staff	1	1	1	0
Assistant Fire Chief	1	1	1	0
Battalion Chief	3	3	3	0
Captain	4	8	8	0
Chief Investigator/Fire Marshall	1	1	1	0
Firefighter	32	30	34	4
Investigator	0	0	0	0
Lieutenant	11	11	11	0
Sergeant	19	18	18	0
Training Officer	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>
Total for Department	74	75	79	4

Full-Time Equivalent - Positions are converted to Full Time Equivalent with 80 hours per two week pay period equaling 1.0 FTE.

Operating Costs	ACTUAL FY 2021-22	BUDGET FY 2022-23	APPROVED FY 2023-24	INCREASE/ (DECREASE)
Personnel Expenses	\$7,197,711	\$7,438,925	\$7,546,245	\$107,320
Operating Expenses	\$1,324,326	\$1,363,040	\$1,431,660	\$68,620
Capital Outlay	\$137,785	\$1,791,525	\$2,669,390	\$877,865
Total Operating Costs	<u>\$8,659,822</u>	<u>\$10,593,490</u>	<u>\$11,647,295</u>	<u>\$1,053,805</u>

**City of Cartersville
Budget Work Report
Fiscal Year 2023 - 24**

General Fund

Department: Fire Department (2400)

Acct No-	Description	2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Year Dept. Budget	5/31/2023 Current Yr. Actual	Y-T-D Annualized	2023-24 Approved Budget
100-2400-52-3300	Advertising					80				250
100-2400-52-3400	Postage	293	264	551	250	163	500	64	96	500
100-2400-52-3510	Travel & Related Expenses	7,169	7,791	3,110	7,580	6,492	10,500	10,167	15,251	11,500
100-2400-52-3520	Convention & Seminar Registration	855	1,025	925	2,135	2,430	3,000	2,250	3,375	3,000
100-2400-52-3530	Employee Training	10,991	12,901	15,341	18,223	16,919	26,000	20,530	30,795	26,275
100-2400-52-3531	Hazardous Materials Training	472	4,116	3,436	4,978	3,717	4,000	210	315	4,000
100-2400-52-3540	Employee Safety Program	24,959	32,523	29,494	24,438	29,070	31,600	35,815	53,723	34,600
100-2400-52-3541	Firehouse Subs Foundation Grant Expenses		15,233							
100-2400-53-1110	Office Equipment & Supplies	5,120	6,688	4,706	10,740	7,710	14,750	8,085	12,127	20,550
100-2400-53-1111	Minor Office Equipment & Machinery							3,747		
100-2400-53-1120	Minor Computer Supplies	482	36	537	257	253	2,650	360	540	3,400
100-2400-53-1122	Computer Equipment & Software	19,067	9,292	8,423	6,710	10,165	10,350	27,444	41,166	17,750
100-2400-53-1130	Minor Equipment & Supplies	6,936	8,472	5,405	4,019	7,640	12,050	16,776	25,165	15,035
100-2400-53-1133	Safety Meetings & Supplies	25,287	31,700	20,914	32,505	42,199	48,335	54,417	81,626	55,205
100-2400-53-1140	Janitorial Supplies	8,452	8,286	9,293	10,887	11,662	10,000	9,342	14,012	10,000
100-2400-53-1150	Chemical & Medical Supplies	8,555	9,524	16,682	19,574	17,515	21,520	14,429	21,643	23,090
100-2400-53-1160	Mechanical Supplies	5,706	11,512	6,945	3,712	9,394	20,070	14,043	21,064	20,020
100-2400-53-1170	Educational Supplies	3,165	3,580	4,228	3,557	1,085	4,900	2,714	4,071	10,420
100-2400-53-1260	Fuel Expense	40,686	61,084	44,353	43,326	69,757	64,375	61,968	92,952	86,180
100-2400-53-1400	Memberships & Subscriptions	3,895	2,527	2,372	3,005	3,818	3,500	4,508	6,763	4,000
100-2400-53-1601	Fire-Fitness Grant Expenses									
100-2400-58-1150	Lease Pool Payment - Principal	250,990	307,692	320,063	322,385	321,267	219,060	202,864	304,296	214,845
100-2400-58-2150	Lease Pool Payment - Interest	31,043	41,723	25,553	8,546	9,498	37,050	38,918	58,377	29,765
100-2400-61-1000	Operating Transfers Out	60,034	56,574	12,790		21,284				
100-2400-61-1121	Fiber Services Reimbursement									
Capital Expenses		645,956	72,719	139,740	106,352	137,785	1,791,525	41,021	51,781	2,669,390
100-2400-54-1100	Land Purchase									
100-2400-54-1301	Cartergrove Fire Station					5,450		6,500		425,000
100-2400-54-1300	Buildings									
100-2400-54-1310	Building Improvements									
100-2400-54-2100	Machinery	9,045								
100-2400-54-2110	Major Safety Equipment	35,378	32,473	33,882		123,127	25,000			425,000
100-2400-54-2200	Vehicles	601,533	40,246	105,858	106,352	9,208	1,716,525	34,521	51,781	1,819,390
100-2400-54-2300	Furniture & Office Equipment - Major									
100-2400-54-2310	Computer Hardware & Software						50,000			
100-2400-54-2320	Instruments & Implements									
100-2400-54-2321	Hazardous Materials Equipment									
	Total Expenses for the Department	7,349,105	7,459,729	7,731,643	7,803,595	8,659,822	10,593,490	7,511,229	11,251,474	11,647,295

Municipal Court Department Summary of Full-Time Staffing Positions

<u>Position</u>	ACTUAL FY 2021-22	CURRENT FY 2022-23	APPROVED FY 2023-24	PERSONNEL INCREASE OVER PRIOR YEAR
Deputy Court Clerk	1	1	1	0
Court Clerk	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>
Total for Department	2	2	2	0

Full-Time Equivalent - Positions are converted to Full Time Equivalent with 80 hours per two week pay period equaling 1.0 FTE.

Operating Costs	ACTUAL FY 2021-22	BUDGET FY 2022-23	APPROVED FY 2023-24	INCREASE/ (DECREASE)
Personnel Expenses	\$199,162	\$185,255	\$147,880	(\$37,375)
Operating Expenses	\$100,095	\$128,330	\$133,000	\$4,670
Capital Outlay	\$0	\$0	\$0	\$0
Total Operating Costs	\$299,257	\$313,585	\$280,880	(\$32,705)

**City of Cartersville
Budget Work Report
Fiscal Year 2023 - 24**

Department: Municipal Court (2650)		General Fund									
Acct No-	Description	2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Year Dept. Budget	5/31/2023 Current Yr. Actual	Y-T-D Annualized	2023-24 Approved Budget	
Personnel Expenses											
100-2650-51-1100	Salaries	143,350	149,694	164,933	161,885	199,162	185,255	115,542	173,313	147,880	
100-2650-51-1108	Life Insurance Benefit Expense	98,947	101,011	114,809	107,433	123,453	102,805	70,918	106,377	101,320	
100-2650-51-1250	Other Pay (Sick & Longevity)	7	8	17	17	18	25			25	
100-2650-51-1300	Overtime						465			450	
100-2650-51-2100	Health & Dental Insurance	374	165	596	39	2,909	500	385	578	500	
100-2650-51-2110	Retiree Benefit Expenses	14,152	14,396	13,303	14,590	14,391	28,705	7,271	10,906	9,395	
100-2650-51-2120	Life & Disability Insurance	734	741	781	760	5,494	8,380	7,416	11,124	10,195	
100-2650-51-2200	Social Security Expenses	7,335	7,474	8,560	7,967	764	1,020	378	567	980	
100-2650-51-2300	Retirement Contributions	17,073	25,779	26,746	30,969	9,157	7,865	5,087	7,630	7,760	
100-2650-51-2400	Deferred Comp 401A Contributions					42,946	35,465	24,062	36,092	17,225	
100-2650-51-2500	Unemployment Insurance	4,620									
100-2650-51-2600	Workers' Compensation Insurance	110	120	120	110	30	25	25	38	30	
Operating Expenses											
100-2650-52-1200	Professional Fees	110,540	115,351	106,115	94,059	100,095	128,330	77,632	115,923	133,000	
100-2650-52-1205	Prof Services - Employee Assistance										
100-2650-52-1301	GIS - Mapping										
100-2650-52-1500	Legal Services	58,117	56,982	44,509	40,191	51,770	78,000	41,954	62,931	78,000	
100-2650-52-1505	Legal Services - Court Appointed	4,410	5,185		900	1,885	15,000	1,125	1,688	15,000	
100-2650-52-1506	Municipal Court Operations	3,825	3,828	3,145	2,430	4,722	3,000	2,793	4,190	4,000	
100-2650-52-1600	Other Services & Fees	520	520	740	1,175	250	500			500	
100-2650-52-1601	Bank Fees for Charge Card										
100-2650-52-2100	Utilities	17,199	16,156	16,790	15,706	13,452		9,740	14,610		
100-2650-52-2200	Janitorial Services										
100-2650-52-2210	Uniforms				108						
100-2650-52-2310	Maintenance - Office Equipment	137	43	24	22	23	1,000	7	11	1,000	
100-2650-52-2320	Maintenance - Computer										
100-2650-52-2330	Maintenance - Software										
100-2650-52-2340	Maintenance - Buildings & Grounds										
100-2650-52-2350	Maintenance - Heating & A/C										
100-2650-52-2360	Maintenance - Vehicle & Equipment	2,171	7,274	1,923	1,962	2,796	1,000	26	39	4,500	
100-2650-52-2365	Maintenance - Minor Equipment		295	747	1,086						
100-2650-52-2366	Maintenance - Hazardous Materials Equip										
100-2650-52-2410	Equipment Lease										
100-2650-52-2430	Rents										
100-2650-52-3110	Insurance - Claims										
100-2650-52-3120	Insurance - Vehicle & Equipment										

**City of Cartersville
Budget Work Report
Fiscal Year 2023 - 24**

Department: Municipal Court (2650)		General Fund									
Acct No-	Description	2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Year Dept. Budget	5/31/2023 Current Yr. Actual	Y-T-D Annualized	2023-24 Approved Budget	
100-2650-52-3130	Insurance - General Liability	1,290	1,445	1,515	1,255	115	135	135		135	
100-2650-52-3140	Insurance - Property & Casualty	1,930	2,315	2,430	2,015	185	215	215		215	
100-2650-52-3210	Communications - Telephones & Cellulars	14,893	13,814	17,262	19,620	19,320	19,980	16,090	24,135	18,950	
100-2650-52-3220	Communications - Radios & Pagers										
100-2650-52-3300	Advertising	75	25					37	56		
100-2650-52-3400	Postage					328					
100-2650-52-3510	Travel & Related Expenses	1,458	796	440			2,000	1,703	2,555	2,200	
100-2650-52-3520	Convention & Seminar Registration	675	1,554	1,605	225		1,000	348	522	1,000	
100-2650-52-3530	Employee Training		78			289				1,000	
100-2650-52-3531	Hazardous Materials Training										
100-2650-52-3540	Employee Safety Program										
100-2650-53-1110	Office Equipment & Supplies	2,068	1,000	2,218	323	1,010	2,500	477	716	2,500	
100-2650-53-1111	Minor Equipment & Office Machinery	119									
100-2650-53-1120	Minor Computer Supplies										
100-2650-53-1122	Computer Equipment & Software	985	3,451	9,459	6,500	2,020	1,500	1,565	2,348	1,000	
100-2650-53-1130	Minor Equipment & Supplies	533	250	1,371	215	1,930	2,000	1,041	1,562	2,000	
100-2650-53-1133	Safety Meetings & Supplies			1,573			500			500	
100-2650-53-1140	Janitorial Supplies		250	315	117						
100-2650-53-1150	Chemical & Medical Supplies				50						
100-2650-53-1160	Mechanical Supplies										
100-2650-53-1170	Educational Supplies										
100-2650-53-1260	Fuel Expense										
100-2650-53-1400	Memberships & Subscriptions	135	90	49	159			340	510	500	
100-2650-58-1150	Lease Pool Payment - Principal										
100-2650-58-2150	Lease Pool Payment - Interest										
Capital Expenses								1,699	2,549		
100-2650-54-1100	Land Purchase										
100-2650-54-1300	Buildings										
100-2650-54-1310	Building Improvements										
100-2650-54-2100	Machinery										
100-2650-54-2200	Vehicles										
100-2650-54-2300	Furniture & Office Equipment - Major										
100-2650-54-2310	Computer Hardware & Software										
100-2650-54-2320	Instruments & Implements										
	Total Expenses for the Department	253,891	265,045	271,048	255,944	299,257	313,585	194,872	291,784	280,880	

Public Works Department Summary of Full-Time Staffing Positions

<u>Position</u>	ACTUAL FY 2021-22	CURRENT FY 2022-23	APPROVED FY 2023-24	PERSONNEL INCREASE OVER PRIOR YEAR
Public Works Director	1	1	1	0
Administrative Staff	0	0	0	0
Assistant Director/Engineer	0	0	0	0
Building Maintenance	2	2	2	0
Concrete Finisher	5	5	5	0
Engineer	0	0	0	0
Equipment Operator	1	1	1	0
Landscape Crew	5	10	9	(1)
Maintenance Electrician	0	0	0	0
Sign Technician	1	1	1	0
Truck Driver	<u>2</u>	<u>1</u>	<u>1</u>	<u>0</u>
Total for Department	17	21	20	(1)

Full-Time Equivalent - Positions are converted to Full Time Equivalent with 80 hours per two week pay period equaling 1.0 FTE.

Operating Costs	ACTUAL FY 2021-22	BUDGET FY 2022-23	APPROVED FY 2023-24	INCREASE/ (DECREASE)
Personnel Expenses	\$1,385,294	\$1,573,525	\$1,460,670	(\$112,855)
Operating Expenses	\$1,387,284	\$1,390,535	\$1,495,955	\$105,420
Capital Outlay	\$0	\$0	\$0	\$0
Total Operating Costs	<u>\$2,772,578</u>	<u>\$2,964,060</u>	<u>\$2,956,625</u>	<u>(\$7,435)</u>

City of Cartersville
Budget Work Report
Fiscal Year 2023 - 24

Department: Public Works (3100)

Fund: General Fund

Acct No-	Description	2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Yr Dept. Budget	5/31/2023 Current Yr. Actual	Y-T-D Annualized	2023-24 Approved Budget
Personnel Expenses										
100-3100-51-1100	Salaries	1,041,720	1,134,437	1,158,950	1,179,797	1,385,294	1,573,525	1,269,999	1,904,999	1,460,670
100-3100-51-1108	Life Insurance Benefit Expense	625,928	674,087	712,693	686,360	831,294	938,495	755,293	1,132,939	956,910
100-3100-51-1109	Salary Expenses - Vehicle Benefit	-167	-139	-922	-284	-268	400			400
100-3100-51-1250	Other Pay (Sick & Longevity)						4,290			4,375
100-3100-51-1300	Overtime	12,800	6,498	5,292	3,691	7,187	15,000	3,954	5,931	15,000
100-3100-51-2100	Health & Dental Insurance	137,108	142,678	132,452	159,248	176,814	217,005	194,008	291,012	193,455
100-3100-51-2110	Retiree Benefit Expenses	77,177	57,032	53,214	53,638	41,643	46,805	35,914	53,871	47,985
100-3100-51-2120	Life & Disability Insurance	4,764	4,744	5,224	5,184	5,021	6,505	5,230	7,846	7,425
100-3100-51-2200	Social Security Expenses	47,113	50,864	53,749	51,709	62,545	73,270	56,158	84,237	74,685
100-3100-51-2300	Retirement Contributions	111,588	171,508	170,083	191,826	246,871	254,915	202,987	304,480	141,365
100-3100-51-2400	Deferred Comp 401A Contributions	2,000	2,000	2,000	2,000	2,077	2,000	1,615	2,423	2,000
100-3100-51-2600	Workers' Compensation Insurance	23,410	25,165	25,165	26,425	12,110	14,840	14,840	22,260	17,070
100-3100-51-2500	Unemployment Compensation									
Operating Expenses										
100-3100-52-1300	Other Professional Services	1,320,385	1,239,749	1,538,199	1,383,241	1,387,284	1,390,535	1,121,971	1,682,957	1,495,955
100-3100-52-1200	Professional Services		1,260	1,260	21,450		40,000			
100-3100-52-1301	Prof. Services-GIS Mapping				6,819					
100-3100-52-1330	Cemetery Contract	50,050	46,475	32,175	21,450	68,545	94,560	46,009	69,014	94,560
100-3100-52-1500	Legal Services	10,571	8,985	13,796	9,684	29,812	9,000	11,609	17,414	9,000
100-3100-52-1600	Other Services & Fees	961	2,033	938	765	3,730	1,000	749	1,124	1,000
100-3100-52-2100	Utilities	38,172	37,063	37,749	38,104	39,043	36,000	30,289	45,434	10,000
100-3100-52-2111	Trash & Brush Disposal	12,884	1,585	9,038	12,822	360	10,000			
100-3100-52-2115	Utilities - Stormwater Roads	200,000	200,000	200,000	200,000	200,000	200,000	166,667	250,000	200,000
100-3100-52-2200	Janitorial Services									
100-3100-52-2210	Uniforms	553			3,103	6,245	4,750	2,262	3,393	4,750
100-3100-52-2310	Maintenance - Office Equipment	168			24					
100-3100-52-2315	Maintenance - Other Equipment									
100-3100-52-2320	Maintenance - Computer									
100-3100-52-2330	Maintenance - Software									
100-3100-52-2340	Maintenance - Buildings & Grounds	10,819	3,003	10,141	14,688	5,191	7,000	5,206	7,810	77,000
100-3100-52-2341	Beautification - Plantings, Baskets, etc.	47,858	12,350	9,712	9,297	14,147	10,000	7,171	10,757	10,000
100-3100-52-2350	Maintenance - Heating & A/C	32					500			500
100-3100-52-2360	Maintenance - Vehicle & Equipment	54,406	49,370	63,510	75,708	51,751	61,250	32,700	49,049	58,950
100-3100-52-2365	Maintenance - Minor Equipment	1,690	1,750	480	1,196	809	1,000	967	1,450	1,000
100-3100-52-2367	Landfill Expenses	150								
100-3100-52-2369	Concrete Repairs - (City Depts)		-9,340		-27,675	-22,213	100	232	348	100
100-3100-52-2370	Maintenance - Streets	8,831	19,779	15,847	12,140	9,546	20,000	3,075	4,613	20,000
100-3100-52-2371	Maintenance - Resurfacing	249,560	246,881	497,734	367,000	361,519	367,000	367,000	550,500	776,000
100-3100-52-2372	Maintenance - Signage	12,083	11,162	7,287	7,548	18,727	12,000	3,143	4,715	15,000
100-3100-52-2373	Maintenance - Bridges	223			961	483	1,000			1,000
100-3100-52-2375	Maintenance - Sidewalks, Curbs & Gutters	4,624	19,667	26,577	26,363	35,796	12,000	10,356	15,535	12,000
100-3100-52-2377	Maintenance - Signal Systems / Special									

City of Cartersville
Budget Work Report
Fiscal Year 2023 - 24

Department: Public Works (3100)		Fund: General Fund									
Acct No-	Description	2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Dept. Budget	5/31/2023 Current Yr. Actual	Y-T-D Annualized	2023-24 Approved Budget	
100-3100-52-2378	Street Lighting - Utilities	349,909	328,243	358,054	333,386	330,011	310,000	264,012	396,018	6,000	
100-3100-52-2379	Maintenance - Striping	319	4,561	3,253	1,643	2,509	6,000	113	169	500	
100-3100-52-2410	Equipment Lease			145			500				
100-3100-52-2500	Corrections Work Force	21,109	31,235	60,974	59,633	18,594					
100-3100-52-3110	Insurance - Claims										
100-3100-52-3120	Insurance - Vehicle & Equipment	15,320	17,160	18,015	18,915	20,805	23,925	23,925	35,888	23,925	
100-3100-52-3130	Insurance - General Liability	13,010	14,570	15,300	12,690	13,960	16,055	16,055	24,083	16,055	
100-3100-52-3140	Insurance - Property & Casualty	8,350	10,020	10,520	8,725	9,595	11,035	11,035	16,553	11,035	
100-3100-52-3210	Communications - Telephones & Cellulars	44,752	43,287	43,885	46,488	45,340	47,230	37,481	56,221	49,095	
100-3100-52-3220	Communications - Radios & Pagers		268	1,994	2,303	2,799	1,640	1,715	2,572		
100-3100-52-3230	Communications - New Radios										
100-3100-52-3300	Advertising										
100-3100-52-3400	Postage	327	391	119		145	200	100	151	300	
100-3100-52-3510	Travel & Related Expenses		1,354	23			500			500	
100-3100-52-3520	Convention & Seminar Registration		512		315		500			1,000	
100-3100-52-3530	Employee Training	616	583	424	208	327	1,000	130	195	1,000	
100-3100-53-1110	Office Equipment & Supplies	2,559	3,396	1,262	5,800	1,800	4,000	2,698	4,047	4,000	
100-3100-53-1111	Minor Equipment & Office Machinery	41	17		4,436	2,613	500			500	
100-3100-53-1120	Minor Computer Supplies										
100-3100-53-1122	Computer Equipment & Software	10,620	5,292	3,482	4,504	1,223		7,648	11,472	4,500	
100-3100-53-1130	Minor Equipment & Supplies	6,903	12,403	8,747	8,643	10,573	8,000	7,699	11,549	10,000	
100-3100-53-1133	Safety Meetings & Supplies	1,234	3,961	3,057	934	378	2,000	431	646	2,000	
100-3100-53-1140	Janitorial Supplies	1,030	439	590	4	56	500			500	
100-3100-53-1150	Chemical & Medical Supplies	695	850	196	1,435	2,561	1,000			1,000	
100-3100-53-1160	Mechanical Supplies										
100-3100-53-1260	Fuel Expense	35,675	38,627	28,818	32,178	46,871	41,520	35,616	53,425	50,720	
100-3100-53-1400	Memberships & Subscriptions	689	615	782	445	676	500	388	581	500	
100-3100-57-9000	Sales Tax										
100-3100-58-1150	Lease Pool Payment - Principal	62,349	37,182	42,379	30,811	38,320	23,130	21,417	32,125	20,210	
100-3100-58-2150	Lease Pool Payment - Interest	2,649	2,380	514	513	718	3,640	2,478	3,716	1,755	
100-3100-61-1000	Operating Transfers Out	38,817	31,417	9,423	7,785	13,919					
	Capital Expenses	47,404	30,671	38,910	203,651			21,750	32,625		
100-3100-54-1300	Buildings	14,475									
100-3100-54-1400	Sidewalks										
100-3100-54-1410	Storm Sewers		8,270								
100-3100-54-1420	Street Improvements (Cass-White Rd.)										
100-3100-54-2100	Machinery	14,575		11,008	163,904			21,750	32,625		
100-3100-54-2200	Motor Vehicles	18,354	22,401	27,902	39,747						
100-3100-54-2300	Furniture & Office Equipment - Major										
100-3100-54-2310	Computer Hardware & Software										
100-3100-54-2320	Instruments & Implements										
	Total Expenses for the Department	2,409,510	2,404,857	2,736,058	2,766,689	2,772,578	2,964,060	2,413,720	3,620,580	2,956,625	

Recreation Department Summary of Full-Time Staffing Positions

<u>Position</u>	ACTUAL FY 2021-22	CURRENT FY 2022-23	APPROVED FY 2023-24	PERSONNEL INCREASE OVER PRIOR YEAR
Parks & Recreation Director	1	1	1	0
Assistant Parks & Rec. Director	1	1	1	0
Administrative Staff	2	2	2	0
Civic Center Coordinator	0	0	0	0
Gymnasium Supervisor	1	1	1	0
Gymnastics Program Staff	5	4	4	0
Park Attendant	3	4	4	0
Parks Maintenance	7	8	9	1
Recreation Program Coordinator	1	2	2	0
Senior Aquatic Center Coordinator	1	1	1	0
Special Events Coordinator	0	0	0	0
Tennis Coordinator	1	1	1	0
Youth Athletic Coordinator	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>
Total for Department	24	26	27	1

Full-Time Equivalent - Positions are converted to Full Time Equivalent with 80 hours per two week pay period equaling 1.0 FTE.

Operating Costs	ACTUAL FY 2021-22	BUDGET FY 2022-23	APPROVED FY 2023-24	INCREASE/ (DECREASE)
Personnel Expenses	\$2,120,373	\$2,261,580	\$2,365,420	\$103,840
Operating Expenses	\$1,436,769	\$1,917,820	\$2,441,360	\$523,540
Capital Outlay	\$46,611	\$135,000	\$75,000	(\$60,000)
Total Operating Costs	<u>\$3,603,753</u>	<u>\$4,314,400</u>	<u>\$4,881,780</u>	<u>\$567,380</u>

**City of Cartersville
Budget Work Report
Fiscal Year 2023 - 24**

Department: Recreation (5100)		General Fund									
Acct No-	Description	2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Yr. Dept. Budget	5/31/2023 Current Yr. Actual	Y-T-D Annualized	2023-24 Approved Budget	
Personnel Expenses											
100-5100-51-1100	Salaries	1,880,503	2,002,682	1,964,186	1,956,093	2,120,373	2,261,580	1,783,949	2,674,078	2,365,420	
100-5100-51-1108	Life Insurance Benefit Expense	1,090,536	1,113,407	1,126,789	1,118,467	1,225,778	1,302,825	1,076,194	1,614,291	1,440,025	
100-5100-51-1250	Other Pay (Sick & Longevity)	122	165	921	108	130	250			180	
100-5100-51-1251	Other Pay - Part-time Workers	118,603	123,221	95,567	33,989	51,470	5,910	18,928	28,391	6,530	
100-5100-51-1254	Other Pay - Pool Workers	90,916	99,952	77,551	111,333	122,764	81,415	58,714	88,070	32,880	
100-5100-51-1300	Overtime	8,848	7,249	7,332	7,656	19,304	11,000	15,962	23,943	202,355	
100-5100-51-2100	Health & Dental Insurance	234,149	232,084	232,003	243,027	258,146	352,260	253,973	380,960	11,000	
100-5100-51-2110	Retiree Benefit Expenses	30,391	48,902	52,423	52,155	52,432	50,205	53,387	80,080	286,515	
100-5100-51-2120	Life & Disability Insurance	8,073	7,855	8,331	7,631	7,115	11,025	7,348	11,023	57,345	
100-5100-51-2200	Social Security Expenses	92,605	96,713	93,598	90,908	101,412	111,240	84,376	126,564	12,250	
100-5100-51-2300	Retirement Contributions	185,413	249,186	244,001	265,819	274,480	274,910	208,257	312,386	129,500	
100-5100-51-2400	Deferred Comp 401A Contributions		1,538	2,000	2,000	2,077	2,000	1,231		177,220	
100-5100-51-2500	Unemployment Insurance			1,262						2,000	
100-5100-51-2600	Workers' Compensation Insurance	20,845	22,410	22,410	23,000	5,265	5,580	5,580	8,370	7,620	
		1,242,122	1,212,796	1,340,873	1,287,944	1,436,769	1,917,820	1,376,933	2,065,400	2,441,360	
Operating Expenses											
100-5100-52-1200	Professional Services	21,180	21,180	21,180	7,400	20,790	25,300			30,500	
100-5100-52-1300	Professional Services - Chemical Spraying	4,800	4,500	4,650	4,500	4,500	4,500	3,750	5,625	4,500	
100-5100-52-1301	Prof. Services-GIS Mapping					9,420	12,405	7,648	11,471	17,695	
100-5100-52-1310	Gymnastics Services					4,275	10,000	2,549	3,824	10,000	
100-5100-52-1500	Legal Services	8,082	3,605	4,200	6,030	7,175	10,000	19,293	28,940	41,860	
100-5100-52-1600	Other Services & Fees	6,055	6,728	4,653	3,607	16,758	22,260	43	64		
100-5100-52-1601	Bank Fees for Charge Cards	6,713	8,170	6,783	7,206	8,552					
100-5100-52-2100	Utilities	360,298	366,696	377,762	386,170	426,725	381,000	377,079	565,619	392,430	
100-5100-52-2111	Trash & Brush Disposal	6,252	2,536	972	1,982	2,397	2,000	4,995	7,493	2,000	
100-5100-52-2200	Janitorial Services	4,803	4,649	4,971	7,496	74,133	54,085	79,848	119,772	65,980	
100-5100-52-2210	Uniforms	4,848	2,984	7,788	4,064	7,469	9,090	4,044	6,066	9,290	
100-5100-52-2301	Rental of Land & Buildings			1,395	1,200		12,600	1,575	2,363	6,180	
100-5100-52-2302	Year Round Swim Team Expenses									500	
100-5100-52-2310	Maintenance - Office Equipment	1,979	925	1,219	827	1,619	2,100	1,446	2,169	2,100	
100-5100-52-2320	Maintenance - Computer						500				
100-5100-52-2330	Maintenance - Software	10,668	12,415	10,060	8,778	15,854	11,300	11,108	16,661	10,500	
100-5100-52-2340	Maintenance - Buildings & Grounds	117,266	80,984	161,004	33,979	28,001	240,700	70,125	105,188	118,950	
100-5100-52-2341	Maint. - Outdoor Structures & Facilities	117,843	87,337	161,617	205,970	249,755	527,000	216,023	324,034	1,000,845	
100-5100-52-2350	Maintenance - Heating & A/C	5,911	7,070	164	58,840	1,260	5,000	5,576	8,363	5,000	
100-5100-52-2360	Maintenance - Vehicle & Equipment	35,675	31,619	29,276	35,754	23,292	34,225	35,649	53,474	36,225	
100-5100-52-2500	Corrections Work Force Expense	93,706	102,283	89,468	101,905	30,430					
100-5100-52-3110	Insurance - Claims										
100-5100-52-3120	Insurance - Vehicle & Equipment	4,175	4,675	4,910	5,155	5,670	6,520	6,520	9,780	6,520	
100-5100-52-3130	Insurance - General Liability	10,165	11,385	11,955	9,920	10,910	12,545	12,545	18,818	12,545	
100-5100-52-3140	Insurance - Property & Casualty	18,090	24,710	29,765	28,215	31,035	35,690	35,690	53,535	35,690	
100-5100-52-3210	Communications - Phones & Cellulars	67,230	77,497	90,799	102,397	113,767	112,455	97,289	145,933	118,660	
100-5100-52-3220	Communications - Pagers & Radios	115	115	855	987	1,200	1,760	735	1,102	1,760	

**City of Cartersville
Budget Work Report
Fiscal Year 2023 - 24**

Department: Recreation (5100)		General Fund									
Acct No-	Description	2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Year Dept. Budget	5/31/2023 Current Yr. Actual	Y-T-D Annualized	2023-24 Approved Budget	
100-5100-52-3300	Advertising	60	1,530	5,446	2,561	2,687	7,865	1,643	2,465	8,065	
100-5100-52-3400	Postage	409	467	455	2,857	182	300	43	65	300	
100-5100-52-3510	Travel & Related Expenses	7,033	11,455	5,890	2,857	6,395	17,800	6,495	9,743	15,000	
100-5100-52-3520	Convention & Seminar Registration	1,005	1,800	997	400	2,447	1,900	816	1,224	2,000	
100-5100-52-3530	Employee Training		2,447	2,035	2,400	4,350	375	52	77	6,110	
100-5100-52-3850	Contract Labor - Officials, Etc	31,888	27,494	23,799	6,093	49,021	40,600	63,719	95,578	98,310	
100-5100-53-1110	Office Equipment & Supplies	4,920	8,378	7,340	3,182	4,781	4,400	2,078	3,117	5,000	
100-5100-53-1111	Minor Equipment & Office Machinery	1,139	4,711	12,096		4,781	2,500	3,971	5,957		
100-5100-53-1120	Minor Computer Supplies		460			1,999	500			500	
100-5100-53-1122	Computer Equipment & Software	7,101	6,507	22,674	3,137	3,159	3,200	6,926	10,389	1,700	
100-5100-53-1130	Minor Equipment & Supplies	48,172	40,996	49,807	57,693	39,316	46,200	44,474	66,710	44,550	
100-5100-53-1131	Recreational Supplies	51,405	66,138	53,079	41,146	86,242	126,550	146,274	219,411	146,115	
100-5100-53-1132	Botanical & Agricultural Supplies	738	64	3,157		95	5,000		880	7,500	
100-5100-53-1133	Safety Meetings & Supplies	868	1,563	481	2,209	11,292	2,500	587	8,202	2,500	
100-5100-53-1134	Special Events	7,911	2,546	6,653	6,710	13,400	13,400	5,468		17,800	
100-5100-53-1135	Concession Stand Supplies	13,298	19,069	1,373	142	4,910	3,500	986	1,479	5,500	
100-5100-53-1140	Janitorial Supplies	18,023	16,265	12,476	13,364	37,813	36,500	43,989	65,983	70,100	
100-5100-53-1150	Chemical & Medical Supplies	21,941	18,208	19,033	21,744	33,018	300		45,725	300	
100-5100-53-1170	Educational Supplies	21,893	31,285	26,425	28,657	3,079	35,950	30,483	3,473	41,530	
100-5100-53-1260	Fuel Expense	3,085	2,944	4,530	3,025	3,840	3,840	2,315		4,260	
100-5100-53-1400	Memberships & Subscriptions	18,000	18,000	9,000	9,000	27,000	18,000	19,730	29,595	18,000	
100-5100-57-1001	Recreation NSF's/Return Checks	49,906	46,459	35,000	29,508	24,019	21,305	3,355	5,033	23,355	
100-5100-58-1150	Lease Pool Principal	2,145	2,306	942	541	497	2,300			3,135	
100-5100-58-2150	Lease Interest Expense	25,453	20,121	6,340	3,676	6,202					
100-5100-61-1000	Operating Transfers Out										
Capital Expenses		71,570	84,950	349,666	390,123	46,611	135,000	110,358	165,538	75,000	
100-5100-54-1100	Land										
100-5100-54-1300	Buildings										
100-5100-54-1301	Outdoor Facilities			254,165						75,000	
100-5100-54-1302	Senior Aquatics Pool										
100-5100-54-1308	Dellinger Park Pool Renovation										
100-5100-54-1310	Building Improvements										
100-5100-54-2100	Machinery (Incl. Off-Road Equipment)										
100-5100-54-2200	Motor Vehicles										
100-5100-54-2300	Office Furniture & Equipment - Major										
100-5100-54-2310	Computer Hardware & Software										
100-5100-54-2320	Instruments & Implements										
100-5100-54-3100	Pettit Creek Trail Phase II										
100-5100-54-3101	Leake Mounds										
100-5100-54-3102	Pettit Creek Trail Phase III										
100-5100-54-3103	Canoe/Kayak Launch										
100-5100-54-3104	Goodyear Clubhouse Renovations				390,123	-1,654					
Total Expenses for the Department		3,194,195	3,300,428	3,654,724	3,634,160	3,603,753	4,314,400	3,271,241	4,905,015	4,851,780	

Planning & Development Department Summary of Full-Time Staffing Positions

<u>Position</u>	ACTUAL FY 2021-22	CURRENT FY 2022-23	APPROVED FY 2023-24	PERSONNEL INCREASE OVER PRIOR YEAR
Planning & Development Director	1	1	1	0
Administrative Staff	1	1	1	0
Building Inspection	3	4	4	0
City Clerk/License Administrator	1	1	1	0
Code Officer	2	2	3	1
Community Services Manager	0	0	0	0
Planner	<u>2</u>	<u>2</u>	<u>2</u>	<u>0</u>
Total for Department	10	11	12	1

Full-Time Equivalent - Positions are converted to Full Time Equivalent with 80 hours per two week pay period equaling 1.0 FTE.

Operating Costs	ACTUAL 2021-22	FY BUDGET FY 2022-23	APPROVED FY 2023-24	INCREASE/ (DECREASE)
Personnel Expenses	\$998,546	\$1,118,065	\$1,145,470	\$27,405
Operating Expenses	\$237,081	\$296,555	\$338,505	\$41,950
Capital Outlay	\$29,078	\$54,000	\$131,000	\$77,000
Total Operating Costs	<u>\$1,264,705</u>	<u>\$1,468,620</u>	<u>\$1,614,975</u>	<u>\$146,355</u>

City of Cartersville
Budget Work Report
Fiscal Year 2023 - 24

Department: Planning & Development (6100)

General Fund

Acct No-	Description	2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Year Dept. Budget	5/31/2023 Current Yr. Actual	Y-T-D Annualized	2023-24 Approved Budget
Personnel Expenses										
100-6100-51-1100	Salaries	819,570	914,524	874,911	950,660	998,546	1,118,065	870,359	1,305,539	1,145,470
100-6100-51-1108	Life Insurance Benefit Expense	559,261	605,467	584,048	620,623	656,041	709,990	561,792	842,688	809,125
100-6100-51-1109	Salary Expense -Vehicle Benefit	90	131	129	138	151	180			180
100-6100-51-1250	Other Pay (Sick & Longevity)						3,195			3,645
100-6100-51-1300	Overtime	1,004					500			500
100-6100-51-2100	Health & Dental Insurance	85,263	85,799	77,437	99,486	95,117	153,935	98,198	147,297	137,385
100-6100-51-2110	Retiree Benefit Expenses	30,434	42,947	40,683	37,835	37,561	28,415	33,758	50,636	24,150
100-6100-51-2120	Life & Disability Insurance	4,338	4,530	4,577	4,697	4,319	6,160	3,998	5,997	7,055
100-6100-51-2200	Social Security Expenses	40,419	43,886	42,052	44,407	47,001	54,600	40,667	61,000	62,215
100-6100-51-2300	Retirement Contributions	90,500	123,034	117,255	134,409	154,824	157,490	128,732	193,097	96,955
100-6100-51-2400	Deferred Comp 401A Contributions	2,000	2,000	2,000	2,000	2,077	2,000	1,615	2,423	2,000
100-6100-51-2600	Workers' Compensation Insurance	6,260	6,730	6,730	7,065	1,455	1,600	1,600	2,400	2,260
Operating Expenses										
100-6100-52-1200	Professional Services	196,851	224,052	212,576	224,670	237,081	296,555	208,499	312,748	338,505
100-6100-52-1300	Prof Serv-Historic Preservation	1,809	200	200	256	245	4,100	734	1,101	4,100
100-6100-52-1301	Prof Serv-GIS	208	15,000	15,000	15,000	15,000	15,000	12,500	18,750	16,000
100-6100-52-1500	Legal Services	53,849	57,128	66,597	74,392	70,909	65,000	42,671	64,007	15,000
100-6100-52-1600	Other Services & Fees	28	-2,154	-15,416	-17,273	150	500	114	172	65,000
100-6100-52-1601	Planning Commission Meetings/Sessions	3,203	3,300	2,050	3,100	1,850	4,200	2,265	3,398	500
100-6100-52-1602	Board of Appeals Meetings	2,500	2,100	2,600	2,600	2,950	4,200	2,300	3,450	4,200
100-6100-52-1603	Alcohol Control Board Meetings	1,155	1,435	1,330	2,275	1,995	3,000	1,695	2,543	3,000
100-6100-52-1604	Bank Fees for Charge Cards	1,917	3,738	4,988	4,469	7,042	6,100	12,572	18,858	16,000
100-6100-52-1610	Zoning	123	37	4	4		600	456	684	2,300
100-6100-52-1631	GPA Tellus Events									
100-6100-52-1632	HPC Windows Workshop									
100-6100-52-2200	Janitorial Services		6							
100-6100-52-2210	Uniforms	574	362	331	620	406	675	143	215	945
100-6100-52-2310	Maintenance - Office Equipment	2,852	2,707	2,459	4,909	4,247	5,000	5,262	7,892	6,500
100-6100-52-2320	Maintenance - Computer			18,966			2,000			2,000
100-6100-52-2330	Maintenance - Software	12,021	17,676	957	19,689	22,738	23,000	22,151	33,227	24,000
100-6100-52-2340	Maintenance - Buildings & Grounds	1,167	2,213	3,746	8,609	483	4,000	77	115	4,000
100-6100-52-2350	Maintenance - Heating & A/C						4,000			4,000
100-6100-52-2360	Maintenance - Vehicle & Equipment	2,856	8,911	1,895	3,330	5,273	4,800	2,388	3,581	4,500
100-6100-52-2385	Maintenance - Minor Equipment		125				1,000			1,000
100-6100-52-2410	Equipment Lease									
100-6100-52-3120	Insurance - Vehicle & Equipment	1,110	1,245	1,305	1,370	1,510	1,735	1,735	2,603	1,735
100-6100-52-3130	Insurance - General Liability	7,660	8,580	9,010	14,888	8,225	9,460	9,460	14,190	9,460
100-6100-52-3140	Insurance - Property & Casualty	2,920	3,505	3,680	2,905	3,195	3,675	3,675	5,513	3,675

City of Cartersville
Budget Work Report
Fiscal Year 2023 - 24

Department: Planning & Development (6100) General Fund

Acct No-	Description	2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Year Dept. Budget	5/31/2023 Current Yr. Actual	Y-T-D Annualized	2023-24 Approved Budget
100-6100-52-3210	Communications - Telephones & Celluliers	44,791	49,955	48,143	47,493	55,283	49,980	45,439	68,159	49,560
100-6100-52-3300	Advertising	690	1,210	1,250	1,371	933	1,100	990	1,485	1,100
100-6100-52-3400	Postage	992	855	845	50	944	1,000	1,842	2,763	3,000
100-6100-52-3510	Travel & Related Expenses	5,552	5,243	4,378	729	4,271	6,000	4,478	6,717	8,000
100-6100-52-3520	Convention & Seminar Registration		1,400			763	3,800	495	743	4,200
100-6100-52-3530	Employee Training	6,081	1,837	3,029	3,942	2,779	7,500	3,137	4,705	8,500
100-6100-52-3850	Demolition of Abandoned Houses		6,406	8,950			16,000	3,000	4,500	16,000
100-6100-53-1110	Office Equipment & Supplies	7,230	6,279	4,185	4,234	4,286	7,000	3,898	5,848	7,500
100-6100-53-1111	Minor Equipment & Office Machinery		180				5,000			5,000
100-6100-53-1120	Minor Computer Supplies	22					2,000			2,000
100-6100-53-1122	Computer Equipment & Software	9,252	7,151	3,599	7,519	1,336	2,000	5,529	8,294	8,500
100-6100-53-1130	Minor Equipment & Supplies	2,479	3,166	1,676	1,422	672	3,500	2,314	3,471	3,500
100-6100-53-1140	Janitorial Supplies	264	119	189	42		400	4	7	400
100-6100-53-1150	Chemical & Medical Supplies	50					100			100
100-6100-53-1160	Mechanical Supplies									
100-6100-53-1170	Educational Supplies									
100-6100-53-1260	Fuel Expense	4,858	5,553	5,128	5,580	7,943	7,820	6,327	9,491	500
100-6100-53-1400	Memberships & Subscriptions	1,601	2,906	2,203	2,503	2,011	6,600	1,635	2,453	8,910
100-6100-57-2000	DCA - CHIP Grant									4,000
100-6100-57-2001	CHIP Grant 2004 Expenses									
100-6100-57-2002	CHIP Grant 2007 Expenses									
100-6100-57-2004	CHIP Grant 2009 Expenses									
100-6100-57-2005	CHIP Grant 2011 Expenses									
100-6100-57-2006	CHIP Grant 2012 Expenses									
100-6100-58-1150	Lease Pool Payment - Principal		207	8,310	8,117	8,063	8,310	7,696	11,543	14,125
100-6100-58-2150	Lease Pool Payment - Interest		5,671	566	183	175	2,400	1,516	2,274	1,495
100-6100-61-1000	Operating Transfers Out	2,037		410	342	1,404				
Capital Expenses		78,860	71,059			29,078	54,000	35,752	53,628	131,000
100-6100-54-1310	Building Improvements		907				10,000			7,000
100-6100-54-2300	Office Furniture & Equipment - Major	13,498								
100-6100-54-2310	Computer Hardware & Software	43,577	28,602							80,000
100-6100-54-2320	Instruments & Implements									
100-6100-54-2320	Motor Vehicles	21,785	41,550			29,078	44,000	35,752	53,628	85,810
	Total Expenses for the Department	1,095,281	1,209,635	1,087,487	1,175,330	1,264,705	1,468,620	1,114,610	1,671,915	1,614,975

City of Cartersville
Budget Work Report
Fiscal Year 2023 - 24

Department: America Rescue Plan Act (ARPA) 2021 Funds		Special Revenue Fund									
Acct No-	Description	2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Year Dept. Budget	5/31/2023 Current Yr. Actual	Y-T-D Annualized	2023-24 Approved Budget	
REVENUES											
230-9600-33-2300	American Rescue Plan Act 2021 Revenue	0	0	0	0	113,654 113,654	0	0	0	0	
	Use of Reserve Funds										
	Total Revenues - America Rescue Plan Act 2021 Funds	0	0	0	0		3,150,000 3,150,000	0	0	2,000,000 2,000,000	
	Personnel Expenses										
		0	0	0	0		0	0	0	0	
	Operating Expenses										
		0	0	0	0		0	0	0	0	
	Capital Expenses										
230-9600-54-1601	Terrell Heights Stormwater Project	-	-	-	-	113,654	3,150,000	22,097	33,146	2,000,000	
230-9600-54-1602	Leake Street at Erwin Street Stormwater Project					83,774	2,300,000	13,439	20,159	1,500,000	
230-9600-54-1603	Stormwater Pipe Rehabilitation					29,880	500,000	8,658	12,987	150,000	
							350,000	-		350,000	
	Total Expenses - America Rescue Plan Act 2021 expenses	0	0	0	0	113,654	3,150,000	22,097	33,146	2,000,000	

City of Cartersville
Budget Work Report
Fiscal Year 2023 - 24

Department: Hotel/Motel Tax										Special Revenue Fund			
Acct No-	Description	2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Year Dept. Budget	5/31/2023 Current Yr. Actual	Y-T-D Annualized	2023-24 Approved Budget			
REVENUES													
275-1140-31-4100	Hotel - Motel Tax	1,032,559	965,838	763,375	953,934	1,367,274	1,510,000	1,223,048	1,834,572	1,657,050			
275-1140-31-4110	Hotel - Motel Tax Penalties	1,032,559 0	965,838	763,375	953,934	1,366,884 390	1,510,000	1,223,048	1,834,572	1,657,050			
	Total Revenues - Hotel/Motel Tax	1,032,559	965,838	763,375	953,934	1,367,274	1,510,000	1,223,048	1,834,572	1,657,050			
EXPENSES													
275-1140-57-1000	Contributions to Other Agencies												
275-1140-57-1060	Cartersville-Barlow Tourism Council	705,164	664,016	587,980	655,830	891,315	777,650	561,900	842,850	1,657,050			
275-1140-57-1061	CVB - Indian Festival Contribution									853,385			
275-1140-57-1062	CVB - Start Up Funds												
275-1140-57-1070	Downtown Development Authority												
275-1140-61-1100	Transfer Out to General Fund	327,394	301,822	175,396	298,104	479,959	732,350			803,665			
	Total Expenses - Hotel/Motel Tax	1,032,559	965,838	763,376	953,934	1,371,274	1,510,000	561,900	842,850	1,657,050			

City of Cartersville
Budget Work Report
Fiscal Year 2023 - 24

Department: Tax Allocation District (Kroger on Main St)		Special Revenue Fund									
Acct No-	Description	2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Year Dept. Budget	5/31/2023 Current Yr. Actual	Y-T-D Annualized	2023-24 Approved Budget	
REVENUES 274-6150-31-1101	TAD - East Main Street Tax Revenue	249,302 249,302	279,059 279,059	319,423 319,423	322,141 322,141	293,501 293,501	310,000 310,000	310,179 310,179	310,179 310,179	310,000 310,000	
	Total Revenues - Tax Allocation District	249,302	279,059	319,423	322,141	293,501	310,000	310,179	310,179	310,000	
EXPENSES 274-6150-57-1003	TAD Payment to Cherokee Main Street IV	249,356 249,356	279,059 279,059	319,423 319,423	322,141 322,141	293,501 293,501	310,000 310,000	310,179 310,179	310,179 310,179	310,000 310,000	
	Total Expenses - Tax Allocation District	249,356	279,059	319,423	322,141	293,501	310,000	310,179	310,179	310,000	

City of Cartersville
Budget Work Report
Fiscal Year 2023 - 24

Department: Tourism Product Development Fund						Special Revenue Fund					
Acct No-	Description	2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Year Dept. Budget	5/31/2023 Current Yr. Actual	Y-T-D Annualized	2023-24 Approved Budget	
REVENUES											
277-1145-31-4100	Tourism Product Development Revenues - Restricted Funds	0	0	0	0	286,300	150,000	85,727	313,150	150,000	
277-1145-39-1000	Transfer from General Fund					101,741	150,000	85,727	128,591	150,000	
277-1145-39-1010	Contributions - CBVB					39,407			39,407		
						145,152			145,152		
						0			0		
	Total Revenues - Tourism Product Development Fund Revenue	0	0	0	0	286,300	150,000	85,727	313,150	150,000	
Operating Expenses											
277-1145-52-1200	Professional Services					35,108	0	676	1,014	60,000	
277-1145-52-2340	Maintenance-Building & Grounds					8,000				20,000	
277-1145-52-2341	Maintenance-Bgrounds & Facilities					6,914		0	0		
277-1145-52-2373	Maintenance - Bridges					20,044		676	1,014	40,000	
						150					
Capital Expenses											
277-1145-54-1300	Building					0	150,000	0	0	90,000	
							150,000			90,000	
	Total Expenses - Tourism Product Development Expenses	0	0	0	0	35,108	150,000	676	1,014	150,000	

City of Cartersville
Budget Work Report
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Department: Rental Vehicle Excise Tax		Special Revenue Fund									
Acct No-	Description	2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Year Dept. Budget	5/31/2023 Current Yr. Actual	Y-T-D Annualized	2023-24 Approved Budget	
REVENUES											
280-1150-31-4400	Motor Veh Rental Tax - Restricted Funds	85,073 85,073	70,984 70,984	77,737 77,737	88,264 88,264	93,845 93,845	85,235 85,235	94,784 94,784	142,176 142,176	112,765 112,765	
	Total Revenues - Rental Vehicle Excise Tax	85,073	70,984	77,737	88,264	93,845	85,235	94,784	142,176	112,765	
EXPENSES											
280-1150-52-1303	Prof Serv-Economic Dev. Salary & Benefits	20,000	20,000	20,000	20,000	20,000	20,000	0	0	20,000	
280-1150-57-1070	Downtown Development Authority							-	0		
280-1150-61-1100	Transfer to General Fund	65,073	50,984	57,737	68,264	73,845	65,235	-	0	92,765	
	Total Expenses - Rental Vehicle Excise Tax	85,073	70,984	77,737	88,264	93,845	85,235	-	0	112,765	

City of Cartersville
Budget Work Report
Fiscal Year 2023 - 24

Department: Development Fees

Special Revenue Fund

Acct No-	Description	2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Year Dept. Budget	5/31/2023 Current Yr. Actual	Y-T-D Annualized	2023-24 Approved Budget
REVENUES										
270-2410-37-1000	Public Safety Development Agreement Cont	19,974	10,956	25,228	22,260	14,774	5,000	21,500	32,250	5,000
270-5110-37-1000	Recreation Development Agreement Contribution	7,101	3,984	9,182	7,952	5,372	2,500	7,818	11,727	2,500
		12,873	6,972	16,046	14,308	9,402	2,500	13,682	20,523	2,500
	Total Revenues - Development Fees	19,974	10,956	25,228	22,260	14,774	5,000	21,500	32,250	5,000
EXPENSES										
270-2410-52-1316	Public Safety Development Fee Expenditures						2,500	0	-	2,500
270-5110-52-1316	Recreation Development Fee Expenditures						2,500	0	-	2,500
	Total Expenses - Development Fees	0	0	0	0	0	5,000	0	0	5,000

City of Cartersville
Budget Work Report
Fiscal Year 2023 - 24

Department: Grant Funds		Special Revenue Fund									
Acct No-	Description	2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Year Dept. Budget	5/31/2023 Current Yr. Actual	Y-T-D Annualized	2023-24 Approved Budget	
REVENUES											
250-1160-33-4110	DCA Grant Funds	987,597	181,774	4,328,755	7,301,482	4,340,512	0	3,389,676	0	200,000	
250-1160-33-4115	DNR Grant Funds										
340-9200-33-1150	Capital Grants										
340-9200-33-1152	Noble St - Rural Business Enterprise Grant										
340-9200-33-1153	Main Street TEA Grant Revenue										
340-9200-33-1154	Fire Personnel Accountability Grant										
340-9200-33-1160	Contribution from General Fund									100,000	
340-9200-33-1161	GDOT Reimb-Doughtitt Ferry Road Widening										
340-9200-33-4350	GDOT Grant-South Hanger Taxiway Paving										
340-9200-33-4411	Grant Fund - Leake Mound Bridge										
340-9200-33-4412	Wells Street Grant Revenue										
340-9200-33-4413	Supplemental Disaster Recovery Grant										
340-9200-33-4414	ECG/GEFA Grant for Customer Rebates										
340-9200-33-4415	GDOT Grant-South Apron Rehabilitation										
340-9200-33-4416	GDOT Airport Grant Revenue										
340-9200-33-4417	CIP 2016 Airport Grant	6,217									
340-9200-33-4418	CIP 2017 Airport Grant	103,295	101,328	91,680							
340-9200-33-4419	Airport Gmt Rev-AP017-9030-29(015)	300,960		760,407							
340-9200-33-4420	Airport Gmt Rev-AP018-9030-30(015)	306,660	80,446								
340-9200-33-4421	Rehabilitate Runway 1/19 Phase 1-GDOT Grant(AP020-9041-33(015))										
340-9200-33-4422	Airport Grant Rev-AP020-9032-31(015)				4,657,158	1,654,771					
340-9200-33-4423	GDOT Reimb PI 0016628 Grassdale Rd Sidewalk			3,384,712	573,808	132,256		21,449		100,000	
340-9200-33-4424	Airport Grant Rev-AP020-90CA-32(015)			91,956	114,805	52,763					
340-9200-33-4425	Airport Grant Rev-AP021-9051-34(015)				69,000						
340-9200-33-4426	Airport Grant Rev-AP022-9053-36(015)				1,886,711	371,515					
340-9200-33-4427	Airport Grant Rev-AP022-90CR-35(015)					2,047,207					
340-9200-33-4428	Airport Grant Rev-AP022-90AR-37(015)					23,000					
340-9200-33-4429	Airport Grant Rev-AP023-9059-38(015)					59,000					
340-9200-33-4444	DNR Grant-Pettit Creek Trail Phase II						3,368,227				
340-9200-33-4445	Energy Efficiency Grant Revenues										
340-9200-33-4446	Blue Trail Grant-Canoe/Kayak Launch										
340-9200-33-4447	CDBG 2011 Housing Rehabilitation Revenue										
340-9200-33-4448	CDBG Sheet Metal Components Revenue	239,085									
340-9200-39-1020	Contributed Capital from SPLOST	31,380									
340-9200-39-1021	Contributed Capital - Airport Authority										
340-9200-39-1022	Contributed Capital - Bartow County										
340-9200-39-1025	Transfer from General Fund										
	Total Revenues - Grant Funds	987,597	181,774	4,328,755	7,301,482	4,340,512	0	3,389,676	0	200,000	

City of Cartersville
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Department: Grant Funds		Special Revenue Fund									
Acct No-	Description	2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Year Dept. Budget	5/31/2023 Current Yr. Actual	Y-T-D Annualized	2023-24 Approved Budget	
EXPENSES											
250-1160-52-1200	Advocates for Bartow's Children							3,479,074	-	200,000	
250-1160-52-1201	Grant Funds (non-material) - DDA							-	-	-	
340-9200-52-1303	Prof Service-Tree Grant Expense-Urban & Comm Fores							-	-	100,000	
340-9200-54-1309	Doughtitt Ferry Road Widening							-	-	-	
340-9200-52-2315	Energy Efficiency Grant Exp-Non-Capital							-	-	-	
340-9200-52-2316	ECG/GEFA Grant Expenses for Customer Rebates							-	-	-	
340-9200-52-2317	Supplemental Disaster Recovery Grant Exp-non-capital							-	-	-	
340-9200-52-2318	CDBG 2011 Housing Rehabilitation Expense							-	-	-	
340-9200-52-2319	Airport Grant Pass-thru Expenditures							-	-	-	
340-9200-52-2330	CDBG Sheet Metal Components Expense	239,085						-	-	-	
340-9200-52-2334	2016 Airport Grant	6,217						-	-	-	
340-9200-52-2335	2017 GDOT Airport Gmt-AP017-9030-29(15)	420,095	80,446					-	-	-	
340-9200-52-2336	2018 GDOT Airport Gmt Rev-AP018-9030-30(015)	322,200		1,317,782	4,657,158	1,497,434		-	-	-	
340-9200-52-2337	Rehabilitate Runway 1/19 Phase 1-GDOT Grant Expenses							-	-	-	
340-9200-52-2338	2017 GDOT Airport Grant AP017-9031-28(015)			91,660				-	-	-	
340-9200-52-2339	2019 GDOT Airport Grant AP020-9032-31(015)			3,063,583	509,810	157,336		-	-	-	
340-9200-52-2342	2020 GDOT Airport Grant AP020-90CA-32(015)				69,000			-	-	-	
340-9200-52-2343	2021 GDOT Airport Grant AP021-9051-34(015)				1,886,711	371,515		-	-	-	
340-9200-52-2344	2022 GDOT Airport Grant AP022-9053-36-(015)					2,084,148		(450)	-	-	
340-9200-52-2345	2022 GDOT Airport Grant AP022-90CR-35(015)					23,000		-	-	-	
340-9200-52-2346	2022 GDOT Airport Grant AP022-90AR-37(015)					59,000		-	-	-	
340-9200-52-2347	2022 GDOT Airport Grant AP023-9059-38(015)						3,362,614	-	-	-	
340-9200-53-1122	Grant Fund - Computer Equipment							-	-	-	
340-9200-54-1308	Pettit Creek Trail Phase II							-	-	-	
340-9200-54-2310	Fire Personnel Accountability Grant							-	-	-	
340-9200-54-2315	Wells Street Grant Expenses							-	-	-	
340-9200-54-2316	Supplemental Disaster Recovery Grant Exp							-	-	-	
340-9200-54-2317	South Apron Rehabilitation Expenses							-	-	-	
340-9200-54-2318	Energy Efficiency Grant Exp							-	-	-	
340-9200-54-2319	CIP 2016 Airport Grant							-	-	-	
340-9200-54-2320	CIP 2017 Airport Grant		101,328					-	-	-	
340-9200-54-2323	Blue Trail Grant-Canoe/Kayak Launch							-	-	-	
340-9200-54-2324	GDOT PI 0016628 Grassdale Rd Sidewalk Project			114,945	136,200	284,426		116,910	175,365	100,000	
340-9200-57-1010	GDOT Grant-South Hanger Taxiway Paving Exp							-	-	-	
340-9200-57-1011	GDOT Airport Grant Expense							-	-	-	
	Total Expenses - Grant Funds	987,597	181,774	4,587,970	7,258,879	4,476,859	0	3,479,074	175,365	200,000	

City of Cartersville
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Department: Federal DEA Forfeiture Funds		Special Revenue Fund									
Acct No-	Description	2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Year Dept. Budget	5/31/2023 Current Yr. Actual	Y-T-D Annualized	2023-24 Approved Budget	
REVENUES											
210-2110-33-1111	Justice Department Grant	222,189	357,325	309,630	177,388	317,245	442,955	96,975	145,462	271,500	
210-2110-31-4470	Sales Tax Vendor Compensation							-			
210-2110-35-1300	Confiscated/Forfeited Funds - Federal	213,055	273,948	304,966	131,745	297,882	442,955	96,975	145,462	271,500	
210-2110-35-1301	Conf/For Funds-Dept of Treasury-IRS Criminal Div										
210-2110-36-1001	Interest Earned on Bank Account										
210-2110-37-1010	Contributions from Other Sources		80,324								
210-2110-39-1200	Transfers in From GF	9,135	3,053	4,664	45,643	19,363	0		0		
210-2110-39-2100	Sale of General Fixed Assets										
	Use of Reserve Funds										
	Total Revenues - Federal DEA Forfeiture Funds	222,189	357,325	309,630	177,388	317,245	442,955	96,975	145,462	271,500	
	Personnel Expenses	0	0		0	0	0		0	0	
	Operating Expenses	93,481	33,916	47,009	70,054	94,532	122,955	61,640	92,460	61,500	
210-2110-52-2341	Maint Bldgs & Grounds										
210-2110-52-2360	Maintenance-Vehicle and Equipment										
210-2110-52-2330	Maintenance - Software	796		4,950	9,900						
210-2110-52-3210	Communications-Phones & Internet										
210-2110-52-3531	Employee Training				495	654	7,500			7,500	
210-2110-52-3532	Employee Education - Highland College										
210-2110-53-1110	Office Equipment and Supplies										
210-2110-53-1112	Minor Office Equipment										
210-2110-53-1122	Computer Equipment										
210-2110-53-1130	Minor Equipment & Supplies			14,000	17,164	16,240	40,500	14,000	21,000	4,000	
210-2110-53-1172	DEA Expenses	61,207	33,916	28,059	42,495	77,638	65,200	47,640	71,460	40,000	
210-2110-53-1176	Explorer Group Expenses										
210-2110-53-1181	Computer Hardware & Software	31,477					9,755			10,000	
	Transfers to Other Funds								0		
210-2110-61-1108	Transfer out to SPLOST 2007										
	Capital Expenses	189,760	192,334	357,719	349,903	-	320,000	256,500	384,750	210,000	
210-2110-54-1300	Buildings										
210-2110-54-2201	Vehicles	172,760	192,334	357,719	349,903		320,000	256,500	384,750		
210-2110-54-2311	Computer Hardware & Software										
210-2110-54-2322	Instruments & Implements - DEA Funds	17,000								210,000	
	Total Expenses - Federal DEA Forfeiture Funds	283,240	226,250	404,728	419,957	94,532	442,955	318,140	477,210	271,500	

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Department: State Forfeiture Funds		Special Revenue Fund								
Acct No-	Description	2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Year Dept. Budget	5/31/2023 Current Yr. Actual	Y-T-D Annualized	2023-24 Approved Budget
REVENUES										
211-2120-35-1300	State Unadjudicated Forfeitures	0	1,858	20,913	12,210	0	3,000	0	0	3,000
211-2120-35-1301	State Adjudicated Confiscations		1,858	20,913	12,210		3,000	-	0	3,000
211-2120-35-1302	Contribution from BCJDTF									
211-2120-36-1001	Interest Earned on Bank Account									
211-2120-39-1200	Transfers in From GF									
	Total Revenues - State Forfeiture Funds	0	1,858	20,913	12,210	-	3,000	-	0	3,000
Personnel Expenses										
Operating Expenses										
211-2120-53-1112	Minor Office Equip (DEA-State)	0	22,362	186	24,630	0	3,000	0	0	3,000
211-2120-53-1172	DEA Expenses (State)		22,362	186	24,630		3,000	-	0	3,000
211-2120-53-1174	Special Operations - State									
211-2120-53-1175	Criminal Investigation Supplies - State									
Capital Expenses										
211-2120-54-2205	Motor Vehicles - (State Fund)	0	0	-	-	-	0	-	0	0
	Total Expenses - State Forfeiture Funds	0	22,362	186	24,630	-	3,000	-	0	3,000

City of Cartersville
Budget Work Report
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Department: GO Park Bond Series 2014

Special Revenue Fund

Acct No-	Description	2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Year Dept. Budget	5/31/2023 Current Yr. Actual	Y-T-D Annualized	2023-24 Approved Budget
GO Park Bond Revenues										
310-1518-31-1140	Property Taxes	2,075,127	960,526	944,396	972,446	917,878	923,800	912,628	995,595	931,400
310-1518-31-1141	Recr Bond Taxes-Previous Year	913,120	931,180	923,334	932,280	900,762	923,800	897,585	979,184	931,400
310-1518-31-1142	Recr Bond Motor Vehicle Taxes	5,393	7,802	1,949	20,174	(2,619)		4,423	4,825	
310-1518-31-1143	Recr Bond Tax -Penalties & Interest	11,329	8,959	6,975	5,528	5,341		3,612	3,940	
310-1518-31-1144	Recr Bond - Mobile Home Tax	866	1,036	704	1,075	(389)		810	884	
310-1518-31-1147	Recr Bond Timber Tax	16	11	30	34	34		19	21	
310-1518-31-1149	Recr Bond Intangible Taxes	8,184	8,625	9,017	11,210	11,280		4,227	4,611	
310-1518-31-1150	Recr Bond Transfer Taxes	2,984	3,244	2,776	2,547	3,883		1,952	2,129	
310-1518-XX-XXXX	GO Park Bond Revenue									
310-1518-33-4415	GDOT Grant for Leake Mounds Trail	1,033,343								
310-1518-33-4416	Land, Water, & Conserv Grant 13-00	100,000								
310-1518-36-1011	Interest GO Park Bonds Const Acct	(107)	(331)	(398)	(402)	(414)				
	Use of Reserves									
Total Revenues available for GO Park Bond Series 2014										
		2,075,127	960,526	944,396	972,446	917,878	923,800	912,628	995,595	931,400
Capital Expenses										
310-1518-52-2341	Maintenance-Outdoor Facilities & Structures	4,214,169	947,544	63,000	41,247	159,292				
310-1518-52-2342	Goodyear Clubhouse Renov-Non-Capital			18,962		2,105				
310-1518-52-2350	Maintenance - Heating & A/C					14,452				
310-1518-53-1130	Minor Equipment & Supplies	2,800								
310-1518-54-1600	Leake Mounds-Etowah River/Walk Li	1,417,217								
310-1518-54-1601	Dellinger Park-Football/Softball Area	15,665								
310-1518-54-1602	Dellinger Park-Picnic Shelter Area	374,968								
310-1518-54-1603	Dellinger Park-Lake Area									
310-1518-54-1604	Dellinger Park-Pool									
310-1518-54-1605	Dellinger Park-General	960								
310-1518-54-1606	Cartersville Sports Complex	48,040	16,681							
310-1518-54-1607	Sam Smith Park	29,280	30,548							
310-1518-54-1608	Goodyear Clubhouse									
310-1518-54-1609	Pettit Creek Trail Phase III	(15,071)								
310-1518-54-1610	Dellinger Park-Tennis Area/Courts		251,000							
310-1518-54-1611	Dellinger Park Trail Renovations-lighting, Stone, B		4,320							
310-1518-54-1613	Dellinger Park Buildings A,B,C,D, & E	370,044								
310-1518-54-1614	Dellinger #4-6 Irrigation Replacement									
310-1518-54-1615	Dellinger Park Scoreboard/Video Board									
310-1518-54-1616	Dellinger Park Large Play System									
310-1518-54-1617	Dellinger Park Small Play System									

City of Cartersville
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Department: GO Park Bond Series 2014		Special Revenue Fund									
Acct No-	Description	2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Year Dept. Budget	5/31/2023 Current Yr. Actual	Y-T-D Annualized	2023-24 Approved Budget	
310-1518-54-1618	Sports Complex Play System										
310-1518-54-1619	Dellinger Park Landscaping					12,610					
310-1518-54-1620	Dellinger Park Outdoor Exercise Stations										
310-1518-54-1621	Dellinger Park Security Cameras										
310-1518-54-1622	Dellinger Park Paving										
310-1518-54-1623	Dellinger Park Tennis Area-Additional Parking										
310-1518-54-1624	Sam Smith Park Entrance Sign		6,240								
310-1518-54-1625	SSP-Senior Aquatic Center Restroom		58,190								
310-1518-54-1626	Aubrey St Pool/Bathroom Renovation		48,547								
310-1518-54-1627	Hicks Park Restroom Renovation		29,278								
310-1518-54-1628	C'ville Sports Complex Restroom Re		34,437								
310-1518-54-1629	Goodyear Clubhouse Renovation					115,452					
310-1518-54-1630	C'ville Sports Complex Fields 1,2,3,4 Renovations		470,303	63,000							
310-1518-54-1631	Electrical Contractor										
310-1518-54-1632	Dellinger Park Bleachers/Score Stan										
Debt Service Expense			839,300	903,000	907,000	910,600	923,800	923,800	923,800	931,400	
310-1518-58-1110	Bond Principal Expense		780,000	800,000	820,000	840,000	870,000	870,000	870,000	895,000	
310-1518-58-2100	Bond Interest Expense		134,000	103,000	87,000	70,600	53,800	53,800	53,800	36,400	
Total Expenses - GO Park Bond Series 2014		5,118,169	1,786,844	966,000	948,247	1,069,892	923,800	923,800	923,800	931,400	

City of Cartersville
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7/21/2023

Department: Special Local Option Sales Tax		Special Revenue Fund								
Acct No-	Description	2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Year Dept. Budget	5/31/2023 Current Yr. Actual	Y-T-D Annualized	2023-24 Approved Budget
SPLOST Revenues										
321-9100-33-4431	Milling & Resurfacing	79,955	40,050	94,709	84,284	31,375	100,000	28,963	43,445	0
321-9100-33-4432	Mission Road Revenue								0	
321-9100-33-4442	Cass-White Road - DOT								0	
321-9100-33-4443	Museum Drive - DOT								0	
321-9100-33-4450	Training Center Revenue								0	
321-9100-33-7100	SPLOST Revenue								0	
321-9100-33-7105	Library Revenue								0	
321-9100-33-7110	GA DOT Reimbursement	79,955	40,050	94,709	84,284	31,375	100,000	28,963	43,445	0
321-9100-36-1010	Interest Earned on Investments								0	
321-9100-36-1011	Interest-2003 Rev Bond Constr Acct								0	
321-9100-36-1022	1st Union Investment Earnings								0	
321-9100-39-1009	Transfer from Impact Fee Fund								0	
321-9100-39-3708	2003 Revenue Bond Proceeds								0	
Previous Year Carryover										
Total Revenues available for Budget-SPLOST 2003		79,955	40,050	94,709	84,284	31,375	100,000		43,445	0
Capital Expenses										
321-9100-52-1604	Street Milling, Resurfacing - Non-Cap	142,074	46,092	94,709	84,284	31,375	100,000	45,903	68,855	0
321-9100-54-1600	Douthit Utilities	62,119								
321-9100-54-1601	Douthit Multi-lane									
321-9100-54-1602	Parr-Wade Road									
321-9100-54-1603	Main Street Gateway									
321-9100-54-1604	Milling & Resurfacing	79,955	46,092	94,709	84,284	31,375	100,000	45,903	68,855	0
321-9100-54-1607	Truck Route									
321-9100-54-1608	Storm Water									
321-9100-54-1609	Courthouse									
321-9100-54-1610	Training Facility									
321-9100-54-1611	Library									
321-9100-54-1612	GIS Installation									
321-9100-54-1613	Mission Road Curve									
321-9100-54-1614	Cass-Fite Street Improvement									
321-9100-54-1615	Miscellaneous Intersections									
321-9100-54-1616	Tennessee Street Sidewalk									
321-9100-54-1617	Raw Water line-Allatoona Dam/West									
321-9100-54-1618	Cassville Road / White									
321-9100-54-1619	Tellus Drive									
321-9100-54-1620	West Ave Intersection Improvements									
321-9100-54-1621	Main St To Center Rd - 16" Water Main Connector	0	0	0	0	0	0	0	0	0
Debt Service										
321-9100-58-1110	Principal Payment									
321-9100-58-2100	Bond Interest Expense									
Total Expenses - SPLOST 2003		142,074	46,092	94,709	84,284	31,375	100,000	45,903	68,855	0

City of Cartersville
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Department: Special Local Option Sales Tax		Special Revenue Fund									
Acct No-	Description	2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Yr. Dept. Budget	5/31/2023 Current Yr. Actual	Y-T-D Annualized	2023-24 Approved Budget	
SPLOST Revenues											
323-9400-31-1219	14 SPLOST TAVT Collections Current Year	2,429,700	2,233,381	1,455,819	115,299	0	0	0	0	0	
323-9400-33-4431	Road Revenue - GA DOT										
323-9400-33-7100	SPLOST Revenue	2,429,700	2,233,381	1,455,819	115,299						
323-9400-33-7110	GA DOT Reimbursement										
323-9400-36-1011	Interest-2013 Pool Renovation Acct										
323-9400-31-4405	Energy Excise Tax HB386 from Bartow Co										
323-9400-39-1200	Transfer from Other Funds										
323-9400-39-3708	Revenue Bond Proceeds						50,000			291,995	
<u>Previous Year Carryover</u>											
Total Revenues available for Budget - SPLOST 2014		2,429,700	2,233,381	1,455,819	115,299	0	50,000	-	0	291,995	
Operating Expenses											
323-9400-52-1600	Other Services & Fees	28,262	2,420	177,306	300,689	0	50,000	0	0	0	
323-9400-52-1601	Bank Service Charges		2,420								
323-9400-52-1604	Street Milling, Resurfacing, Pedestrian	28,262		76,352	300,689		50,000				
323-9400-53-1122	Computer Equipment & Software			2,950							
323-9400-53-1130	Minor Equipment and Supplies			98,004							
Capital Expenses											
323-9400-54-1600	Dellinger Park Pool Renovations	113,879	1,104,455	3,321,191	0	0	0	0	0	291,995	
323-9400-54-1601	Douthitt Multi-lanes										
323-9400-54-1604	Street Milling, Resurfacing, Pedestrian		217,307								
323-9400-54-1607	Mission Road over Nancy Creek (Bridge)										
323-9400-54-1608	Sugar Valley Rd. over Nancy Creek (Bridge)	21,140									
323-9400-54-1609	Cook Street Manhole Replacement	2,850	6,661	337,996							
323-9400-54-1610	Cook Street Culvert Removal	10,803	10,431	393,414							
323-9400-54-1619	GIS Upgrades		17,000								
323-9400-54-1628	Fire Station #5	79,087	853,056	2,589,781							
Debt Service											
323-9400-57-xxxx	Debt Paymt-2nd JDA	699,543	2,097,087	0	0	0	0	0	0	0	
323-9400-57-1001	Principal Payment	300,000	300,000								
323-9400-58-1110	Bond Interest Expense	44,543	2,767								
323-9400-61-1117	Transfer Out to CBA Fund (Debt Paymt)	355,000	1,794,320								
Total Expenses - SPLOST 2014		841,684	3,203,962	3,498,497	300,689	0	50,000	0	0	291,995	

**City of Cartersville
Budget Work Report
Fiscal Year 2023 - 24**

Department: Special Local Option Sales Tax		Special Revenue Fund									
Acct No-	Description	2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Year Dept. Budget	5/31/2023 Current Yr. Actual	Y-T-D Annualized	2023-24 Approved Budget	
SPLOST Revenues											
324-9410-33-7100	SPLOST Revenue	0	0	1,215,073	3,616,014	4,646,299	3,245,000	2,868,799	4,303,199	5,605,615	
	<u>Previous Year Carryover</u>			1,215,073	3,616,014	4,646,299	3,245,000	2,868,799	4,303,199	5,605,615	
	Total Revenues available for Budget - SPLOST 2020	0	0	1,215,073	3,616,014	4,646,299	3,245,000	2,868,799	4,303,199	5,605,615	
Operating Expenses											
324-9410-52-1600	Other Services and Fees	0	0	0	172,722	568,253	445,000	266,333	399,500	854,000	
324-9410-52-1604	Street Milling, Resurfacing, Pedestrian				4,800	279,104	425,000	64,813	97,220	300,000	
324-9410-52-1605	Summer Hill Step Replacement				78,755	98,774	20,000	201,520	302,280	50,000	
324-9410-52-2365	Replacement of Minor Equipment				89,167	115,861		0			
324-9410-53-1122	Computer Hardware & Software					74,514		0			
324-9410-53-1123	Police Vehicle Accessories							0			
324-9410-52-1124	Downtown Quiet Zone							0			
Capital Expenses											
324-9410-54-1100	Land	0	0	25,245	16,978	891,324	2,800,000	347,330	520,995	4,751,615	
324-9410-54-1300	Recreation Building-Tennessee St					881,989		0	0	1,200,000	
324-9410-54-1301	Police Training Building									500,000	
324-9410-54-1510	Fiber Optic System			25,245	16,978		30,000	13,302	19,953	300,000	
324-9410-54-1613	Computer Servers/Video Storage						750,000	0	0	25,000	
324-9410-54-1614	City Wide AMI Project - Gas/Electric						200,000	0	0	500,000	
324-9410-54-1615	Downtown Quiet Zone						650,000	0	0	2,176,615	
324-9410-54-1616	Doughtitt Ferry Widening Project						320,000	0	0		
324-9410-54-2200	Vehicles				0		850,000	334,028	501,042	50,000	
324-9410-54-2310	Computer Hardware & Software					9,335					
Debt Service											
		0	0	0	0	0	0	0	0	0	
	Total Expenses - SPLOST 2020	0	0	25,245	189,700	1,459,576	3,245,000	613,663	920,495	5,605,615	

Garage Department Summary of Full-Time Staffing Positions

Position	ACTUAL FY 2021-22	CURRENT FY 2022-23	APPROVED FY 2023-24	PERSONNEL INCREASE OVER PRIOR YEAR
Shop Supervisor	1	1	1	0
Parts Clerk	1	1	1	0
Fleet Manager	0	0	0	0
Mechanic	<u>4</u>	<u>4</u>	<u>4</u>	<u>0</u>
Total for Department	6	6	6	0

Full-Time Equivalent - Positions are converted to Full Time Equivalent with 80 hours per two week pay period equaling 1.0 FTE.

Operating Costs	ACTUAL FY 2021-22	BUDGET FY 2022-23	APPROVED FY 2023-24	INCREASE/ (DECREASE)
Personnel Expenses	\$552,174	\$555,440	\$542,015	(\$13,425)
Operating Expenses	\$1,051,475	\$1,018,105	\$1,185,635	\$167,530
Capital Outlay	\$0	\$0	\$15,500	\$15,500
Total Operating Costs	<u>\$1,603,649</u>	<u>\$1,573,545</u>	<u>\$1,743,150</u>	<u>\$169,605</u>

Note: Starting in Fiscal Year 2007-08 the Garage Department was changed from the General Fund to an Internal Service Fund, which meant that all operating costs were to be recouped through charges to all city departments that used garage vehicle maintenance services.

City of Cartersville
Budget Work Report - Garage Fund Projections
Fiscal Year 2023 - 24

7/21/2023

Department: Garage		Internal Service Fund									
Acct- No-	Description	2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Yr Dept. Budget	5/31/2023 Current Yr. Actual	Y-T-D Annualized	2023-24 Approved Budget	
Operating Revenues											
610-1591-31-4470	Sales Tax Vendor Compensation	1,351,158	2,458,905	1,334,362	1,337,422	1,633,505	1,573,545	1,207,334	1,811,001	1,743,150	
610-1591-34-9200	City School Fuel Maint Revenue	12						-			
610-1591-34-9201	Emerson Fuel & Maintenance	2,279	482	3,159				-			
610-1591-34-9202	Euharlee Fuel & Maintenance							-			
610-1591-34-9203	Kingston Fuel & Maintenance							-			
610-1591-34-9204	Fuel Revenue - General Fund Depts.			247,341	260,311	392,892	373,905	304,424	456,636	428,025	
610-1591-34-9205	Vehicle Maintenance Rev. - General Fund Depts.	256,236	256,814	213,505	274,210	204,085	360,275	213,966	320,949	368,865	
610-1591-34-9206	Fuel Revenue - Enterprise Fund Depts.			239,579	250,526	377,357	364,965	331,384	497,076	469,030	
610-1591-34-9207	Vehicle Maintenance Rev. - Enterprise Fund Depts.	356,847	372,245	330,982	333,212	336,198	474,400	319,554	479,331	477,230	
610-1591-34-9208	Joint Task Force Fuel and Maintenance	4,711	2,026	583							
610-1591-34-9209	Barrow County Water Depart Fuel and Mainten										
610-1591-38-9000	Miscellaneous Income		32			823					
610-1591-38-9001	Insurance Claims Reimbursement		139,709								
610-1591-39-1014	Transfer in From Other Funds	731,073	1,827,338	162,631	210,546	322,130		35,231	52,847		
610-1591-39-2100	Sale of General Fixed Assets				5,458	20		2,775	4,163		
610-1591-39-3700	Proceeds from Capital Leases										
Personnel Expenses											
610-1591-51-1100	Salaries	488,989	490,982	517,671	531,630	552,174	555,440	440,403	660,605	542,015	
610-1591-51-1108	Life Insurance Benefit Expense	303,840	311,074	333,671	332,035	335,466	345,510	273,642	410,463	364,380	
610-1591-51-1250	Other Pay (Sick & Longevity)	30	37	58	58	60	80	-		80	
610-1591-51-1300	Overtime						1,565			1,650	
610-1591-51-2100	Health & Dental Insurance	2,402	1,520	2,762	332		2,500			2,500	
610-1591-51-2110	Retiree Benefit Expenses	68,129	47,298	45,507	53,706	56,729	58,065	52,390	78,585	62,235	
610-1591-51-2120	Life & Disability Insurance	24,991	28,967	26,707	25,432	30,237	26,715	30,225	45,338	30,895	
610-1591-51-2200	Social Security Expenses	2,561	2,449	2,658	2,558	2,204	2,625	1,773	2,660	2,755	
610-1591-51-2300	Retirement Contributions	21,415	22,472	24,591	24,268	24,127	26,745	19,692	29,538	28,190	
610-1591-51-2600	Workers' Compensation Insurance	60,640	71,810	76,362	87,616	102,161	90,480	61,526	92,289	47,910	
		4,980	5,355	5,355	5,625	1,190	1,155	1,155	1,733	1,420	
		381,367	396,129	2,627,782	819,512	1,051,475	1,018,105	912,603	1,368,905	1,185,635	
Operating Expenses											
610-1591-52-1200	Professional Services										
610-1591-52-1500	Legal Services										
610-1591-52-1600	Other Services & Fees			100		100					
610-1591-52-2100	Utilities	18,239	13,944	14,787	15,722	16,931		12,709	19,064		
610-1591-52-2111	Trash & Brush Disposal						500				
610-1591-52-2210	Uniforms	1,641	2,084	2,345	2,040	1,787	2,440	2,346	3,519	2,440	
610-1591-52-2310	Maintenance - Office Equipment	141				180	200			200	
610-1591-52-2320	Maintenance - Computer						100			100	
610-1591-52-2330	Maintenance - Software	8,593	11,680	8,486	12,847	13,348	11,800	5,927	8,891	11,800	
610-1591-52-2340	Maintenance - Buildings & Grounds	13,289	7,019	37,019	3,378	7,793	7,000	10,908	16,362	7,000	
610-1591-52-2350	Maintenance - Heating & A/C			4,917	271	523	1,400			1,000	

City of Cartersville
Budget Work Report - Garage Fund Projections
Fiscal Year 2023 - 24

Department: Garage		Internal Service Fund									
Acct. No.	Description	2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Yr. Dept. Budget	5/31/2023 Current Yr. Actual	Y-T-D Annualized	2023-24 Approved Budget	
610-1591-52-2360	Maintenance - Vehicle & Equipment	7,988	1,274	2,386	482	6,927	3,000	243	365	2,500	
610-1591-52-2370	Maintenance - Fuel Island					6,367	7,500	404	606	7,500	
610-1591-52-2365	Maintenance - Minor Equipment										
610-1591-52-2410	Equipment Lease										
610-1591-52-3110	Insurance - Claims										
610-1591-52-3120	Insurance - Vehicle & Equipment	1,110	1,245	1,305	1,370	1,505	1,730	1,730	2,595	1,730	
610-1591-52-3130	Insurance - General Liability	3,755	4,205	4,415	4,635	5,100	5,865	5,865	8,798	5,865	
610-1591-52-3140	Insurance - Property & Casualty	1,395	1,675	3,775	4,530	4,985	5,730	5,730	8,595	5,730	
610-1591-52-3210	Communications - Telephones & Cellulars	20,901	17,476	18,483	19,826	18,841	18,650	15,140	22,710	18,950	
610-1591-52-3220	Communications - Radios & Pagers										
610-1591-52-3400	Postage		22			1					
610-1591-52-3510	Travel & Related Expenses	972					1,000			1,000	
610-1591-52-3520	Convention & Seminar Registration	945	270	50		139	800			800	
610-1591-52-3530	Employee Training	5,240	1,706	600	1,167		3,000			3,000	
610-1591-53-1110	Office Equipment & Supplies	660	1,079	618	677	1,063	1,200	466	699	1,200	
610-1591-53-1111	Minor Equipment & Office Machinery	15	4,752	1,662	4,280	1,647	2,000			2,000	
610-1591-53-1120	Minor Computer Supplies	99		119			300			300	
610-1591-53-1122	Computer Equipment & Software	137	5,691	5,358	1,724	1,544	3,500	1,748	2,622	3,500	
610-1591-53-1130	Minor Equipment & Supplies	896	957	378	845	1,848	300	636	954	350	
610-1591-53-1133	Safety Meetings & Supplies	177		441			100			100	
610-1591-53-1140	Janitorial Supplies	1,109	429	951	1,355	1,070	1,600	1,516	2,274	1,600	
610-1591-53-1150	Chemical & Medical Supplies	106	208	82	114	358	600	412	618	600	
610-1591-53-1160	Mechanical Supplies	218,987	219,294	223,064	232,063	232,345	225,000	231,552	347,328	247,500	
610-1591-53-1161	Mechanical Supplies - Emerson										
610-1591-53-1162	Mechanical Supplies - Euharlee										
610-1591-53-1164	Tire Purchases	73,200	63,747	50,906	62,236	54,893	66,000	43,589	65,384	72,600	
610-1591-53-1260	Gas & Oil Expenses	1,633	1,615	1,954	20,014	2,119	2,500	3,762	5,643	1,510	
610-1591-53-1261	Fuel & Inventory		35,517	416,203	429,896	670,021	644,290	567,920	851,880	784,760	
610-1591-53-1400	Memberships & Subscriptions	40	40	40	40	40					
610-1591-58-1150	Lease Pool Payment - Principal										
610-1591-58-2150	Lease Pool Payment - Interest										
610-1591-39-1013	Transfer from Workers Comp Fund										
610-1591-61-1100	Transfers Out to General Fund			1,827,338							
Capital Expenses		389,817	1,435,217	22,405	22,405	1,603,649	1,573,545	35,232	2,029,509	15,500	
610-1591-54-1300	Building	389,817	1,435,217	22,405	22,405						
610-1591-54-1310	Building Improvements										
610-1591-54-2100	Machinery (Incl. Off-Road Equipment)										
610-1591-54-2200	Motor Vehicles										
610-1591-54-2310	Computer Hardware & Software										
610-1591-54-2320	Instruments & Implements										
	Total Expenses for the Department	1,260,173	2,322,328	3,167,858	1,351,142	1,603,649	1,573,545	1,388,238	2,029,509	1,743,150	

Electric Department Summary of Full-Time Staffing Positions

<u>Position</u>	ACTUAL FY 2021-22	CURRENT FY 2022-23	APPROVED FY 2023-24	PERSONNEL INCREASE OVER PRIOR YEAR
Electric Director	1	1	1	0
Administrative Staff	1	1	1	0
Assistant Electric Director	1	1	1	0
Electric Distribution Supervisor	2	2	2	0
Energy Service Staff	2	2	2	0
Energy Supervisor/System Engineer	1	1	1	0
Engineering Staff	4	4	4	0
Groundman	0	0	0	0
Lineman	7	8	8	0
Lineman - Apprentice	7	6	6	0
Industrial & Commercial Development Mgr.	0	0	0	0
Purchasing/Warehouse Staff	2	2	2	0
Rate Analyst	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total for Department	28	28	28	0

Full-Time Equivalent - Positions are converted to Full Time Equivalent with 80 hours per two week pay period equaling 1.0 FTE.

Operating Costs	ACTUAL FY 2021-22	BUDGET FY 2022-23	APPROVED FY 2023-24	INCREASE/ (DECREASE)
Personnel Expenses	\$2,816,568	\$2,942,740	\$2,896,230	(\$46,510)
Operating Expenses	\$1,574,263	\$1,798,105	\$1,956,170	\$158,065
Purchase of Electricity	\$43,787,079	\$41,921,610	\$46,938,660	\$5,017,050
Capital Outlay	\$1,268,356	\$4,484,790	\$7,570,895	\$3,086,105
Transfer to General Fund	\$3,050,475	\$3,337,955	\$3,587,955	\$250,000
Total Operating Costs	\$52,496,741	\$54,485,200	\$62,949,910	\$8,464,710

City of Cartersville
Budget Work Report - Electric Fund Revenue Projections
Fiscal Year 2023 - 24

Electric Fund (510-3500)

Acct No-	Description	2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Year Dept. Budget	5/31/2023 Current Yr. Actual	Y-T-D Annualized	2023-24 Approved Budget
Operating Revenues		46,558,019	48,019,402	49,974,872	47,153,643	53,932,742	51,686,690	47,640,649	59,118,333	61,099,910
510-3500-71-4150	Revenues - Jobbing & Contract	70,518	131,834	113,128	447,531	171,696	75,000	228,835	343,253	75,000
510-3500-71-4170	Electric Permits									
510-3500-71-4180	Pole Rental	81,314	41,880	76,449	128,626	85,792	125,400	86,458	129,687	125,400
510-3500-71-4190	Interest on Investments	39	73,365	39,157	1,957	3,418	2,400	125,217	187,825	75,000
510-3500-71-4192	Refund - MEAG True Up			1,109,837		2,390,515		1,138,155		
510-3500-71-4193	MEAG - Flexible Operating Account									
510-3500-71-4196	Interest - Long-term Investments	500	15,034	13,998	3,621	(14,654)	2,600	2,539	3,808	2,600
510-3500-71-4197	Interest Income			1,164,669						
510-3500-71-4198	MEAG Adjustment for Fair Value			576,856						
510-3500-71-4400	Residential Sales - Electric	8,770,421	9,169,907	9,337,110	9,401,421	9,775,403	10,217,390	8,908,159	13,362,239	12,191,400
510-3500-71-4405	Electric - Water Heating Service									
510-3500-71-4410	Governmental Sales	1,077,597	1,129,820	1,083,976	1,111,266	1,210,189	1,192,120	1,078,128	1,617,192	1,455,950
510-3500-71-4420	Small General Service - Non Demand	2,874,227	2,813,310	2,733,154	2,694,185	2,866,006	2,846,800	2,649,365	3,974,048	3,518,500
510-3500-71-4422	Commercial Sales - Small Power	5,391,516	5,631,565	5,756,016	5,729,818	6,178,629	6,143,940	5,355,526	8,033,289	7,116,050
510-3500-71-4423	Commercial Sales - Medium Power	6,781,954	7,015,067	7,281,238	6,876,827	7,147,871	7,153,000	6,355,630	9,533,445	8,481,150
510-3500-71-4424	Industrial Sales - Large Power	4,544,735	5,421,307	3,993,159	3,650,859	4,529,763	4,215,220	4,836,529	7,254,794	6,373,280
510-3500-71-4425	Industrial Sales - Extra Large Power	14,773,241	14,791,163	15,109,909	15,264,408	17,540,139	17,244,970	8,091,496	12,137,244	10,869,280
510-3500-71-4426	Indus.Sales-Extra Extra Large Power							7,090,272		8,763,760
510-3500-71-4428	Economic Development - Industrial	915,496	510,948	487,307	528,189	577,312	549,400	428,803	643,205	570,510
510-3500-71-4440	Street Light Revenue	327,701	318,553	303,708	269,214	219,242	235,000	157,176	235,764	235,000
510-3500-71-4441	Traffic Signal Revenue	10,333	10,332	10,591	10,587	10,586	10,600	8,820	13,230	10,600
510-3500-71-4460	Security Light Revenue	529,486	538,436	568,762	610,565	673,042	671,795	596,393	894,590	745,100
510-3500-71-4461	Surge Protection Revenue	572	292							
510-3500-71-4470	Sales Tax Vendor Compensation	8,717	9,020	8,952	8,840	9,312	9,600	8,796	13,194	11,000
510-3500-71-4490	Underground Wiring Installation Fees	37,655	30,083	12,008	1,600	211,471	587,455	124,700	187,050	45,000
510-3500-71-4492	Security Light Installation Fees	13,100	7,050	3,000	3,000	24,200	72,600	21,028	31,542	48,000
510-3500-71-4515	Late Charges	275,447	292,279	210,626	344,486	266,451	275,000	308,055	462,083	333,330
510-3500-71-4516	Temporary Cut-in	4,925	5,915	3,645	2,115	3,660	2,000	6,255	9,383	7,000
510-3500-71-4517	Meter Tampering Fees	1,795	3,750	1,590	4,250	2,850	2,700	1,500	2,250	2,700
510-3500-71-4530	Sale of Personal Property	6,399	3,288	427	4,404	1,727	4,000	1,937	2,906	4,000
510-3500-71-4531	Sale of Fixed Assets	2,668		472		10,431	10,000			3,000
510-3500-71-4562	Misc. Revenues	900	37,690	7,599	55,066	33,991	32,000	28,789	43,184	32,000
510-3500-71-4563	Insurance Claims Reimbursements	18,246	473			2,012	4,000	1,201	1,802	4,000
510-3500-71-4564	Contract Work Revenue									
510-3500-71-4565	ChargePoint Charging Station Revenues	168	243	529	808	1,688	1,700	887	1,331	1,300
510-3500-71-4580	Proceeds - Capital Leases									
510-3500-71-4597	Green Energy Certificate Revenue-Aquaifi	38,349	16,798							
	Use of Reserve Funds - Trust Fund (invested with MEAG)						548,510			350,000
	Contributed Capital from SPLOST (AMI)						750,000			1,500,000
	Previous Year Carryover						1,500,000			
	Total Revenues available for Budget	46,558,019	48,019,402	49,974,872	47,153,643	53,932,742	54,485,200	47,640,649	59,118,333	62,949,910

**City of Cartersville
Budget Work Report
Fiscal Year 2023 - 24**

Department: Electric Department (510-3500)		Electric Fund									
Acct No-	Description	2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Year Dept. Budget	5/31/2023 Current Yr. Actual	Y-T-D Annualized	2023-24 Approved Budget	
Personnel Expenses											
510-3500-51-1100	Salaries	2,477,404	2,509,393	2,132,471	2,583,250	2,816,568	2,942,740	2,561,130	3,841,695	2,896,230	
510-3500-51-1101	Contra-Regular Salaries	1,548,091	1,558,576	1,624,264	1,564,734	1,733,020	1,864,710	1,482,801	2,224,202	1,988,855	
510-3500-51-1108	Life Insurance Benefit Expense		237	(387,682)							
510-3500-51-1250	Other Pay (Sick & Longevity)	187		136	106	102	200			200	
510-3500-51-1300	Overtime						8,595			9,155	
510-3500-51-2100	Health & Dental Insurance	129,448	104,635	104,659	184,290	128,456	45,700	199,661	299,492	45,700	
510-3500-51-2110	Retiree Benefit Expenses	304,766	286,558	260,254	269,052	281,317	328,770	297,821	446,732	312,935	
510-3500-51-2120	Life & Disability Insurance	25,289	27,099	34,343	46,797	52,136	55,670	46,905	70,358	63,410	
510-3500-51-2200	Social Security Expenses	11,845	11,196	11,440	10,631	10,715	14,880	10,169	15,254	15,750	
510-3500-51-2300	Retirement Contributions	120,331	119,953	125,088	127,123	135,049	146,805	122,735	184,103	156,345	
510-3500-51-2400	Deferred Comp 401A Contributions	302,851	363,866	324,191	341,721	458,859	458,610	382,621	573,932	281,850	
510-3500-51-2500	Unemployment Insurance	2,001	2,233	2,000	2,001	2,079	2,000	1,617	2,426	2,000	
510-3500-51-2600	Workers' Compensation Insurance	32,595	35,040	35,040	36,795	14,835	16,800	16,800	25,200	20,030	
Operating Expenses											
510-3500-52-1200	Professional Services	1,547,955	1,529,312	1,541,559	1,484,779	1,574,263	1,798,105	1,423,376	2,135,064	1,956,170	
510-3500-52-1300	Prof. Services - Consulting Fees	111,676	119,883	130,940	126,862	119,124	140,000	103,752	155,628	159,000	
510-3500-52-1301	Prof. Services - GIS Mapping	55,085	55,756	50,024	82,858	61,149	110,800	53,255	79,883	85,000	
510-3500-52-1308	Consulting Fees - AMI System	6,000	9,000	9,000	9,000	9,000	9,000	7,500	11,250	9,000	
510-3500-52-1500	Legal Services	5,853	4,180	4,952	34,220	5,128	7,500	2,590	3,885	7,500	
510-3500-52-1600	Services & Fees	1,570	1,815	1,705	854	1,718	6,000	1,557	2,336	7,000	
510-3500-52-1601	Bank Service Charge	16,731	26,241	6,817	6,183	7,682	22,000	1,143	1,715	7,000	
510-3500-52-2100	Utilities	18,978	19,601	21,976	21,264	19,914	20,820	17,495	26,243	22,000	
510-3500-52-2111	Pole Rental Expense										
510-3500-52-2111	Trash & Brush Disposal	1,984	3,269	4,633	2,871	2,396	2,500	631	947	2,500	
510-3500-52-2120	Refunds										
510-3500-52-2125	Customer Rebates	575	780	1,740	1,340	9,200	2,000	300	450	2,000	
510-3500-52-2200	Janitorial Services	2,260		1,250	7,400	18,662	12,600	7,000	10,500	12,600	
510-3500-52-2210	Uniforms	14,870	16,454	19,835	18,420	62	26,150	24,274	36,411	25,000	
510-3500-52-2310	Maintenance - Office Equipment	316	83	80	58		105	43	65	7,605	
510-3500-52-2320	Maintenance - Computer	9					600			600	
510-3500-52-2330	Maintenance - Software	15,719	15,925	19,383	16,305	18,351	27,800	14,729	22,094	84,000	
510-3500-52-2340	Maintenance - Buildings & Grounds	7,049	18,045	5,444	5,759	9,483	6,000	7,118	10,677	5,800	
510-3500-52-2350	Maintenance - Heating & A/C	918	204	1,154	78	439	2,100	2,228	3,342	2,100	
510-3500-52-2360	Maintenance - Vehicle & Equipment	73,360	121,911	78,154	90,115	68,994	82,250	68,720	103,080	86,010	
510-3500-52-2365	Maintenance - Minor Equipment	20,008	25,767	21,880	30,809	45,514	33,000	37,792	56,688	36,000	
510-3500-52-2370	Maintenance - Streets				85		200			200	
510-3500-52-2380	Maintenance - Overhead Electric Mains	209,234	93,297	95,342	109,425	203,517	195,000	129,780	194,670	195,000	
510-3500-52-2383	Maintenance - Underground Electric Mains	24,459	30,428	30,527	15,795	21,676	14,000	19,093	28,640	22,000	
510-3500-52-2386	Maintenance - Transformers	33,890	8,853	2,262	4,254	2,268	10,000	9,955	14,933	10,000	
510-3500-52-2390	Maintenance - Meters & Settings	33,126	26,224	20,742	20,737	21,066	28,000	28,443	42,665	39,000	

**City of Cartersville
Budget Work Report
Fiscal Year 2023 - 24**

Department: Electric Department (510-3500)											
Acct No-	Description	2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Yr. Dept. Budget	5/31/2023 Current Yr. Actual	Y-T-D Annualized	2023-24 Approved Budget	
510-3500-52-2391	Maintenance - Signal Systems	9,364	8,288	89,726	13,746	6,300	18,000	8,872	13,308	18,000	
510-3500-52-2392	Maintenance - Street Lighting	17,949	10,526	4,276	294	15,619	9,200	22,468	33,702	9,000	
510-3500-52-2393	Maintenance - Security Lighting	10,606	12,522	5,745	5,033	10,676	7,500	16,086	24,129	7,500	
510-3500-52-2394	Maintenance - Substations										
510-3500-52-2395	Maintenance - Service Connections	8,495	7,441	5,636	7,664	10,915	9,500	7,379	11,069	9,500	
510-3500-52-2396	Maintenance - Surge Protection Equip										
510-3500-52-2410	Equipment Lease	1,106	447		732						
510-3500-52-2430	Equipment Rents	672	12,315	5,561	2,417	7,368	7,500	7,337	11,006	8,500	
510-3500-52-2500	Corrections Work Force Expense										
510-3500-52-3110	Insurance - Claims	(594)	1,585								
510-3500-52-3120	Insurance - Vehicle & Equipment	21,990	24,630	25,860	27,155	29,870	34,350	34,350	51,525	34,350	
510-3500-52-3130	Insurance - General Liability	58,500	65,520	68,795	72,235	79,460	91,380	91,380	137,070	91,380	
510-3500-52-3140	Insurance - Property & Casualty	6,130	7,355	8,055	8,460	9,305	10,700	10,700	16,050	10,700	
510-3500-52-3210	Communications - Phones & Cellulars	81,990	83,968	93,835	101,312	104,984	109,270	88,408	132,612	107,065	
510-3500-52-3220	Communications - Pagers & Radios	230	2,818	11,882	13,566	16,094	7,000	9,916	14,874	23,000	
510-3500-52-3300	Advertisement	3,063	2,277	2,428	1,198	2,646	5,300	1,452	2,178	5,300	
510-3500-52-3400	Postage	2,309	1,695	1,414	1,678	1,634	1,800	1,312	1,967	1,800	
510-3500-52-3510	Travel & Related Expenses	11,904	17,706	8,102	10,896	14,213	21,000	14,474	21,711	27,000	
510-3500-52-3520	Convention & Seminar Registration	2,785	6,359	3,755	560	8,085	6,000	5,950	8,925	6,000	
510-3500-52-3530	Employee Training	17,679	11,825	13,062	31,976	23,362	41,000	30,636	45,954	41,000	
510-3500-52-3910	Green Energy Certificate Purchase Expense	59,053									
510-3500-53-1110	Office Equipment & Supplies	3,091	3,395	2,605	1,539	1,742	1,800	1,319	1,979	2,000	
510-3500-53-1111	Minor Equipment & Office Machinery	304	1,682	1,689	5,340	855	4,800	1,168	1,752	5,200	
510-3500-53-1115	Reimbursement locator Services	31,588	48,294	45,201	40,765		50,000			50,000	
510-3500-53-1120	Minor Computer Supplies	1,820	2,131	726	602	1,632	1,200	3,235	4,853	3,200	
510-3500-53-1122	Computer Equipment & Software	9,833	11,145	10,513	10,386	2,911	8,000	4,487	6,731	5,000	
510-3500-53-1130	Minor Equipment & Supplies	19,299	18,902	19,908	8,143	5,114	33,000	1,645	2,468	70,000	
510-3500-53-1133	Safety Meetings & Supplies	50,917	56,259	59,397	56,728	54,048	58,000	64,579	96,869	58,000	
510-3500-53-1140	Janitorial Supplies	3,405	3,938	3,279	1,460	2,963	3,000	1,975	2,963	3,000	
510-3500-53-1150	Chemical & Medical Supplies	352	204	76	74	424	500	133	200	500	
510-3500-53-1155	MEAG Trust Fund										
510-3500-53-1170	Educational Supplies			322			350			350	
510-3500-53-1222	Customer Owned Special Projects										
510-3500-53-1260	Fuel Expense	39,439	48,288	41,782	43,655	66,264	59,980	59,948	89,922	78,540	
510-3500-53-1400	Memberships & Subscriptions	618	668	574	1,859	338	1,050	225	338	1,050	
510-3500-53-1650	Miscellaneous Expenses	1,081	1,393	1,494	2,513	2,527	3,300	3,307	4,961	3,300	
510-3500-53-1651	ChargePoint Charging Station Expense	12	24	53	80	165	200	88	132	200	
510-3500-53-1655	ECG/GEFA Grant-Customer Rebate Expenses										
510-3500-53-3000	Bad Debt Expense	(312)	(81)	79,514	(2,159)	(1,319)		34,819	52,229		
510-3500-57-9000	Sales Tax Expense										
510-3500-58-1150	Lease Pool Payment - Principal										
510-3500-58-2150	Lease Pool Payment - Interest										
510-3500-61-1000	Operating Transfer Out	69,605	78,852	16,925	9,283	19,335					

**City of Cartersville
Budget Work Report
Fiscal Year 2023 - 24**

Department: Electric Department (510-3500)

Electric Fund

Acct No-	Description	2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Yr. Dept. Budget	5/31/2023 Current Yr. Actual	Y-T-D Annualized	2023-24 Approved Budget
510-3500-61-1120	Utility Services Reimbursement	350,002	350,000	350,000	393,000	429,999	430,000	358,330	537,495	430,000
510-3500-61-1110	Transfer to Reserves			1,200	5,933		5,000			5,000
510-3500-71-4160	Expenses - Jobbing & Contract									
Purchase of Electricity		39,185,025	38,965,432	37,678,889	39,391,514	43,787,079	41,921,610	34,855,691	59,752,614	46,938,660
510-3500-71-5550	Peak Shaving Expense									
510-3500-71-5551	MEAG Project 1	19,368,773	20,000,713	19,709,696	18,729,265	18,530,691	16,950,275	13,078,169	22,419,718	18,449,810
510-3500-71-5552	MEAG Project 2	798,046	828,074	665,966	570,919	732,686	731,800	455,474	780,813	810,780
510-3500-71-5553	MEAG Project 3	1,610,407	1,628,196	1,311,858	1,172,096	1,435,380	1,412,925	840,192	1,440,330	1,775,780
510-3500-71-5554	MEAG Project 4	3,746,979	2,732,360	2,250,144	2,066,840	1,575,818	1,571,585	1,224,206	2,098,639	1,763,320
510-3500-71-5555	SEPA Wheeling	501,024	529,524	581,830	696,828	703,746	673,210	491,784	843,058	746,900
510-3500-71-5556	Revenue from Excess Sales	(604,813)	(737,149)	(907,577)	(1,169,799)	(2,322,095)	(2,991,635)	(2,501,096)	(4,287,593)	(6,239,490)
510-3500-71-5557	MEAG - Supplemental Energy	2,016,169	1,591,646	801,024	973,041	3,064,601	1,485,720	1,833,819	3,143,690	1,199,260
510-3500-71-5558	MEAG Transmission	2,753,618	2,942,937	3,103,479	3,562,077	3,751,169	3,695,160	2,702,568	4,632,974	4,068,800
510-3500-71-5559	Purchase of Power - SEPA	1,550,699	1,380,721	1,334,825	1,313,094	1,313,054	1,409,595	1,101,617	1,888,486	1,482,520
510-3500-71-5560	MEAG Project 10	6,597,730	7,115,691	7,404,751	8,093,966	9,235,589	7,727,300	8,971,585	15,379,860	7,441,250
510-3500-71-5561	MEAG Project M	846,393	952,719	1,422,893	3,383,187	5,766,440	9,255,675	6,657,372	11,412,638	15,439,730
510-3500-71-5880	MEAG - Subscribed Services(Misc Distrib Exp)									
Capital Expenses		545,250	1,060,332	881,826	1,186,200	1,268,356	4,484,790	1,867,079	2,852,994	7,570,895
510-3500-54-1300	Buildings	18,580	11,881					22,500	33,750	1,500,000
510-3500-54-1310	Building Improvements	55,849								29,000
510-3500-54-1507	Overhead Poles & Fixtures	37,756	42,381	50,767	50,747	23,963	18,000	35,284	60,487	260,000
510-3500-54-1508	Underground Conduit & Fixtures	30,234	128,373	73,398	105,900	73,096	345,000	209,136	358,519	
510-3500-54-1509	DOT & Road Projects									
510-3500-54-1510	Overhead Conductor & Devices	39,815	10,070	53,579	30,940	41,572	26,000	15,266	22,899	42,000
510-3500-54-1511	Underground Conductor & Devices	73,655	91,943	150,965	58,738	123,829	535,000	156,013	234,020	872,000
510-3500-54-1512	Transformers	62,825	174,690	53,242	65,648	242,859	1,330,440	349,350	524,025	1,511,540
510-3500-54-1513	Equipment - Meters & Settings	43,479	57,806	155,643	45,602	64,776	146,000	29,458	44,187	285,000
510-3500-54-1514	Service Connections	35,256	35,137	32,462	20,646	82,447	30,000	112,334	168,501	30,000
510-3500-54-1515	Substations									
510-3500-54-2100	Machinery (Incl. Off-Road Equipment)	19,901	101,569	64,798	22,207	55,880	267,000	74,000	111,000	300,000
510-3500-54-2200	Motor Vehicles		202,550		324,180	800	144,000			214,000
510-3500-54-2300	Office Furniture & Equipment - Major									
510-3500-54-2305	Major Apparatus		16,300		6,450		12,000			12,000
510-3500-54-2310	Computer Hardware & Software	18,879					48,000			500,000
510-3500-54-2320	Instruments & Implements		5,459				12,100	11,839	17,759	
510-3500-54-2321	GIS Mapping									
510-3500-54-2325	AMI									
510-3500-54-2400	Traffic Signals				54,523	121,555	1,191,250	410,953	616,430	1,607,355
510-3500-54-2410	Street Lighting	56,564	65,489	140,574	145,921	263,629	145,000	167,778	251,667	145,000
510-3500-54-2420	Security Lighting	52,457	116,684	106,398	164,916	173,950	235,000	273,168	409,752	263,000
510-3500-54-2421	Surge Protection Equipment									

**City of Cartersville
Budget Work Report
Fiscal Year 2023 - 24**

Department: Electric Department (510-3500)

Electric Fund

Acct No-	Description	2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Year Dept. Budget	5/31/2023 Current Yr. Actual	Y-T-D Annualized	2023-24 Approved Budget
Transfers to General Fund		2,680,640	2,680,640	2,680,640	2,800,475	3,050,475	3,337,955	2,781,629	4,172,444	3,587,955
510-3500-61-1100	Contribution to General Fund	896,961	844,546	869,790	1,009,801	1,102,437	1,117,100	1,008,789	1,513,184	1,318,915
510-3500-61-1105	Payment in Lieu of Taxes Expense	1,783,679	1,836,094	1,810,850	1,790,674	1,948,038	2,220,855	1,772,840	2,659,260	2,269,040
	Total Expenses for the Department	46,436,274	46,745,109	44,915,385	47,446,218	52,496,741	54,485,200	43,488,905	72,754,810	62,949,910

Fiber Optic Department Summary of Full-Time Staffing Positions

<u>Position</u>	ACTUAL FY 2021-22	CURRENT FY 2022-23	APPROVED FY 2023-24	PERSONNEL INCREASE OVER PRIOR YEAR
Fiber Manager	0	1	1	0
GIS Manager	1	1	1	0
Fiber Tech I	2	2	2	0
Database Administrator	0	1	1	0
Network Administrator	1	1	1	0
PC Technician	1	1	2	1
System Support	2	0	0	0
Telecommunications Administrator	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>
Total for Department	8	8	9	1

Full-Time Equivalent - Positions are converted to Full Time Equivalent with 80 hours per two week pay period equaling 1.0 FTE.

Operating Costs	ACTUAL FY 2021-22	BUDGET FY 2022-23	APPROVED FY 2023-24	INCREASE/ (DECREASE)
Personnel Expenses	\$832,623	\$931,440	\$1,017,985	\$86,545
Operating Expenses	\$1,246,427	\$1,037,985	\$1,017,795	(\$20,190)
Debt Service	\$7,233	\$7,890	\$0	(\$7,890)
Capital Outlay	\$94,033	\$412,000	\$370,060	(\$41,940)
Transfer to General Fund	\$144,429	\$194,485	\$214,485	\$20,000
Total Operating Costs	<u>\$2,324,745</u>	<u>\$2,583,800</u>	<u>\$2,620,325</u>	<u>\$36,525</u>

City of Cartersville
Budget Work Report - Fiber Optics Fund Revenue Projections
Fiscal Year 2023 - 24

Fiber Optics (570-3900)		2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	5/31/2023	Y-T-D	2023-24
Acct No-	Description	Actual Year	Current Year Dept. Budget	Current Yr. Actual	Annualized	Approved Budget				
Operating Revenues		2,289,096	2,304,331	2,385,184	2,408,996	2,549,851	2,583,800	3,177,840	4,649,212	2,620,325
570-3900-71-4150	Jobbing & Contract	65,000					0	-	-	0
570-3900-71-4170	Fiber Optics Permits						0	-	-	0
570-3900-71-4180	Pole Rental		15,682	9,790	517	904	0	-	-	0
570-3900-71-4190	Interest on Investments						0	20,794	31,192	25,000
570-3900-71-4400	Non-Regulated Services-Commercial						0	-	-	0
570-3900-71-4401	Regulated Services-Commercial	102,409	72,709	42,674	24,367	20,550	1,000	6,857	10,286	5,000
570-3900-71-4402	Non-Regulated Services-Government	1,429,144	1,442,384	1,523,964	1,576,023	1,581,125	1,600,000	1,304,931	1,957,397	1,550,000
570-3900-71-4403	Non-Regulated Services-Commercial	343,876	441,581	495,359	533,654	637,141	685,000	600,058	900,087	742,525
570-3900-71-4404	Regulated Non-Taxed Comm Phone	44,934	23,274	13,200	11,257	5,299	1,000	1,991	2,987	1,000
570-3900-71-4406	Regulated Non-Taxed VOIP		30,000	65,900	77,860	95,340	97,000	82,300	123,450	97,000
570-3900-71-4407	Non-Regulated Non-Taxed VOIP		6,400	15,600	15,600	15,600	15,000	13,500	20,250	15,000
570-3900-71-4413	Software Fees-Other							78,366		0
570-3900-71-4470	Sales Tax Vendor Compensation	185	172	191	200	173	0	134	201	0
570-3900-71-4480	GIS Revenues	107,050	114,250	112,300	112,250	115,500	115,500	96,325	144,488	115,500
570-3900-71-4490	Underground Wiring						0	-	-	0
570-3900-71-4510	Fines or Surcharges						0	-	-	0
570-3900-71-4512	Misc Revenues - Special Projects		6,454				0	-	-	0
570-3900-71-4514	Turn-on Fees		469				0	-	-	0
570-3900-71-4515	Late Charges			676	652	762	0	700	1,050	0
570-3900-71-4516	Temporary Cut-in	534					0	-	-	0
570-3900-71-4530	Sale of Personal Property						0	-	-	0
570-3900-71-4531	Sale of Fixed Assets	3,709					0	-	-	0
570-3900-71-4580	Proceeds - Capital Leases						0	-	-	0
570-3900-71-4582	Misc. Revenues	185,940	144,644	73,969	50,603	74,745	60,000	969,676	1,454,514	60,000
570-3900-71-4583	Insurance Claim Reimbursements						0	-	-	0
570-3900-71-4585	Other Revenue - GA Public Web	2,715	2,712	2,716	2,713	2,712	2,500	2,208	3,312	2,500
570-3900-71-4566	Other Revenue - Kentucky Data Link	3,600	3,600	3,600	3,300		3,200	-	-	3,200
570-3900-71-4567	Rental on Buildings						3,600	-	-	3,600
570-3900-71-4685	GMA/COPS Lease Pool Earnings						0	-	-	0
570-3900-71-4694	Reimbursement for Fiber Services						0	-	-	0
570-3900-71-9000	Contributed Capital from SPLOST			25,245			0	-	-	0
Use of Reserve Funds										
Previous Year Carryover										
Total Revenues available for Budget		2,289,096	2,304,331	2,385,184	2,408,996	2,549,851	2,583,800	3,177,840	4,649,212	2,620,325

City of Cartersville
Budget Work Report
Fiscal Year 2023 - 24

Department: Fiber Optics (570-3900)		Fund: Fiber Optics									
Acct No-	Description	2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Year Dept. Budget	5/31/2023 Current Yr. Actual	Y-T-D Annualized	2023-24 Approved Budget	
Personnel Expenses											
570-3900-51-1100	Salaries	708,457	722,125	694,920	718,506	832,623	931,440	782,763	1,174,145	1,017,985	
570-3900-51-1108	Life Insurance Benefit Expense	487,803	502,748	490,220	472,338	535,690	610,505	503,094	754,641	724,450	
570-3900-51-1250	Other Pay (Sick & Longevity)	46	76	26	33	34	65	-	-	65	
570-3900-51-1300	Overtime	8,489	4,147	7,336	2,916	1,707	2,755	-	-	3,265	
570-3900-51-2100	Health & Dental Insurance	77,896	72,428	74,304	110,392	134,339	140,890	133,386	200,079	137,385	
570-3900-51-2110	Retiree Benefit Expenses						0				
570-3900-51-2120	Life & Disability Insurance	3,683	3,472	3,542	3,512	3,437	5,255	3,346	5,019	6,380	
570-3900-51-2200	Social Security Expenses	35,912	36,785	36,187	34,005	38,037	47,005	36,549	54,824	55,760	
570-3900-51-2300	Retirement Contributions	90,908	98,469	79,305	91,110	117,424	121,525	96,025	144,038	86,755	
570-3900-51-2600	Workers' Compensation Insurance	3,720	4,000	4,000	4,200	1,955	2,240	2,240	3,360	2,725	
Operating Expenses											
570-3900-52-1200	Professional Services	867,437	930,312	1,094,897	983,143	1,246,427	1,037,985	956,802	1,435,202	1,017,795	
570-3900-52-1300	Professional Services - Consultant			2,772	32,500		0			0	
570-3900-52-1301	GIS - Mapping	7,450	8,000	8,650	8,750	9,500	9,000	7,825	11,738	9,000	
570-3900-52-1302	Customer Premise Support						0			0	
570-3900-52-1400	System Contract Labor						0			0	
570-3900-52-1500	Legal Services	2,309	1,320	602	11,794	2,648	3,500	564	846	1,500	
570-3900-52-1600	Other Services & Fees	1,887	50	50	1,124	317	1,500	-	548	1,000	
570-3900-52-1601	Bank Service Charges		1,228	1,866		1,397		365			
570-3900-52-1603	System Support						0			0	
570-3900-52-2100	Utilities	13,218	12,793	14,542	13,974	14,449	15,000	14,194	21,291	15,000	
570-3900-52-2210	Uniforms		535		130		1,500	1,344	2,016	2,000	
570-3900-52-2310	Maintenance - Office Equipment	165		40,192			0			0	
570-3900-52-2320	Maintenance - Computer	262		261,312			0			0	
570-3900-52-2330	Maintenance - Software	155,549	225,712	277,313	277,313	330,783	315,000	273,187	409,781	315,000	
570-3900-52-2340	Maintenance - Buildings & Grounds	9,510	10,072	1,929	18,198	55,941	14,000	23,939	35,909	12,000	
570-3900-52-2350	Maintenance - Heating & A/C	628	1,377	4,210	5,454	5,339	3,600	-	9,642	3,500	
570-3900-52-2360	Maint-Vehicle & Equipment	3,382	3,882	9,786	2,213	693	7,500	6,428		7,500	
570-3900-52-2365	Maintenance - Minor Equipment	30					0			0	
570-3900-52-2370	Maintenance-Telephone Switch	7,607			71,328	226,362	12,500	-	-	2,500	
570-3900-52-2380	Maintenance - Fiber System	26,311	25,389	48,782			100,000	64,591	96,887	100,000	
570-3900-52-2381	Maintenance - Fiber Cable						0			0	
570-3900-52-2382	Maintenance - Electric						0			0	
570-3900-52-2383	Maintenance - Electrical Equip.	5,788	2,859	5,925	4,492	6,153	4,500	5,592	8,388	4,500	
570-3900-52-2505	Pole Attachment Fees	1,711	3,900	2,602	2,216	2,261	5,000	2,834	4,251	0	
570-3900-52-3110	Insurance - Claims						0			0	
570-3900-52-3120	Insurance - Vehicle & Equipment	2,215	2,450	2,605	2,735	3,010	3,460	3,460	5,190	3,460	
570-3900-52-3130	Insurance - General Liability	4,720	5,285	5,550	5,830	6,415	7,380	7,380	11,070	7,380	
570-3900-52-3140	Insurance - Property & Casualty	8,120	9,745	11,545	13,855	15,240	17,525	17,525	26,288	17,525	
570-3900-52-3210	Communications - Phones & Cellulars	27,762	25,813	23,688	18,342	5,562	12,420	1,000	1,500	12,160	
570-3900-52-3220	Communications - Pagers & Radios	275	38	285	329	400	500	355	533	250	
570-3900-52-3300	Advertising	1,912	527	399	1,130	1,196	2,500	1,153	1,730	2,500	
570-3900-52-3400	Postage	482	697	90	21	81	500	7	7	250	
570-3900-52-3510	Travel & Related	428	1,135	1,459		1,314	5,000	1,184	1,776	5,000	
570-3900-52-3520	Convention & Seminar Registration			595			500			0	

**City of Cartersville
Budget Work Report
Fiscal Year 2023 - 24**

Department: Fiber Optics (570-3900)		Fund: Fiber Optics									
Acct No-	Description	2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Year Dept. Budget	5/31/2023 Current Yr. Actual	Y-T-D Annualized	2023-24 Approved Budget	
570-3900-52-3530	Employee Training	298	23,990	3,560	585	1,960	4,000	-	-	2,000	
570-3900-53-1110	Office Equipment & Supplies	11,708	1,325	594	7,131	1,960	2,000	11,224	16,836	10,000	
570-3900-53-1111	Minor Equip. & Office Machinery	1,927	329	329	329	-	0	-	-	0	
570-3900-53-1112	Supplies for Resale	59,253	32,783	75,118	5,410	8,651	0	58,939	88,409	0	
570-3900-53-1115	Reimbursement Locator Services	5,318	11,887	11,957	11,252	-	9,500	-	-	0	
570-3900-53-1120	Minor Computer Supplies	15	-	-	-	-	0	-	-	0	
570-3900-53-1122	Computer Equipment & Software	19,265	37,670	77,237	79,481	83,446	63,200	22,931	34,397	15,000	
570-3900-53-1123	Minor Equipment Customer Premises	790	13,053	12,856	10,843	12,478	0	31,016	46,524	22,000	
570-3900-53-1130	Minor Equipment & Supplies	60,874	61,138	66,438	64,155	122,804	120,000	124,689	187,034	135,000	
570-3900-53-1225	Access Charges - MEG Telecom	177,425	136,479	139,399	155,941	164,353	150,000	126,670	190,005	150,000	
570-3900-53-1226	Access Charges - MFN	142,538	162,093	150,219	133,635	141,379	120,000	128,822	193,233	138,000	
570-3900-53-1228	Access Charges - Other	2,631	3,422	3,113	2,926	5,618	4,900	5,802	8,703	8,045	
570-3900-53-1260	Fuel Expense	467	662	334	-	-	0	-	-	0	
570-3900-53-1400	Memberships & Subscriptions	147	-	-	-	-	0	-	-	0	
570-3900-53-1650	Misc Exp - Special Projects	-	-	-	-	-	0	-	-	0	
570-3900-58-1150	Lease Pool Payment - Principal	3,209	2,471	351	5,131	5,097	0	4,865	7,298	5,255	
570-3900-58-2150	Lease Pool Payment - Interest	-	-	4,285	149	162	0	589	883	470	
570-3900-61-1000	Operating Transfer Out	99,998	99,996	100,000	9,997	9,996	10,000	8,330	12,495	10,000	
570-3900-61-1100	Transfer to General	-	-	-	-	-	0	-	-	0	
570-3900-61-1120	Utility Services Reimbursement	-	-	-	-	-	0	-	-	0	
Debt Service											
570-3900-53-1220	GPW Operational Cost	8,607	8,301	7,989	7,933	7,233	7,890	1,971	3,379	0	
570-3900-53-1221	MEAG Telecom Statewide Pymt	-	-	-	-	-	0	-	-	0	
570-3900-58-1210	MEAG Telecom Loan - Principal	8,607	8,301	7,989	7,933	7,233	7,890	1,971	3,379	0	
570-3900-58-2210	MEAG Telecom Loan - Interest	-	-	-	-	-	0	-	-	0	
Capital Expenses											
570-3900-54-1300	Buildings	700,932	776,545	504,145	172,565	94,033	412,000	87,228	130,842	370,060	
570-3900-54-1310	Building Improvements	287,204	270,910	-	-	-	0	-	-	0	
570-3900-54-1510	Fiber Optic System	-	8,392	-	37,435	-	0	-	-	0	
570-3900-54-1514	Service Connections	207,040	188,913	462,224	135,130	65,690	381,000	78,660	117,990	216,060	
570-3900-54-1515	NODE Electronics	-	-	-	-	-	0	-	-	0	
570-3900-54-1516	Electronic Equip-Custmr Premises	191,787	19,346	6,543	-	-	20,000	-	-	0	
570-3900-54-1517	Fiber at Customer Premises	9,061	-	-	-	-	0	-	-	0	
570-3900-54-2100	Machinery	-	-	-	-	-	0	-	-	0	
570-3900-54-2200	Vehicles	-	-	26,268	-	28,343	0	-	-	0	
570-3900-54-2300	Major Equipment - Furniture, Fixtures	-	-	9,110	-	-	0	-	-	0	
570-3900-54-2310	Computer Hardware & Software	5,840	288,984	-	-	-	0	-	-	0	
570-3900-54-2320	Instruments & Implements	-	-	-	-	-	11,000	8,568	12,852	0	
Transfers to General Fund											
570-3900-61-1100	Contribution to General Fund	-	-	0	144,431	144,429	194,485	162,071	243,107	214,485	
570-3900-61-1105	Payment in Lieu of Taxes Expense	-	-	-	55,853	58,519	99,525	78,825	118,238	119,165	
					88,578	85,910	94,960	83,246	124,869	95,320	
	Total Expenses for the Department	2,285,433	2,437,283	2,301,951	2,026,578	2,324,745	2,583,800	1,990,835	2,986,674	2,620,325	

Gas Department Summary of Full-Time Staffing Positions

Position	ACTUAL FY 2021-22	CURRENT FY 2022-23	APPROVED FY 2023-24	PERSONNEL INCREASE OVER PRIOR YEAR
Gas Director	1	1	1	0
Administrative Staff	1	2	2	0
Assistant Gas Director	0	1	1	0
Cathodic Protection Technician	1	1	1	0
Construction & Regulatory Coordinator	2	2	2	0
Distribution Staff	2	3	3	0
Leak Survey Technician	1	1	1	0
Locate Technician	3	3	3	0
Regulatory & Compliance Staff	1	1	1	0
Service Technician	3	2	2	0
Serviceworker	5	8	8	0
System Engineer	1	0	0	0
Welder	3	0	0	0
Welder/Service Technician	<u>1</u>	<u>2</u>	<u>2</u>	0
Total for Department	25	27	27	0

Full-Time Equivalent - Positions are converted to Full Time Equivalent with 80 hours per two week pay period equaling 1.0 FTE.

Operating Costs	ACTUAL FY 2021-22	BUDGET FY 2022-23	APPROVED FY 2023-24	INCREASE/ (DECREASE)
Personnel Expenses	\$2,349,001	\$2,575,270	\$2,494,780	(\$80,490)
Operating Expenses	\$1,499,228	\$1,738,485	\$1,821,095	\$82,610
Purchase of Natural Gas	\$24,667,249	\$19,372,045	\$25,500,000	\$6,127,955
Debt Service	\$777,843	\$779,695	\$781,150	\$1,455
Capital Outlay	\$1,274,011	\$6,280,245	\$13,928,880	\$7,648,635
Transfer to General Fund	\$3,208,105	\$3,608,105	\$3,958,105	\$350,000
Total Operating Costs	\$33,775,437	\$34,353,845	\$48,484,010	\$14,130,165

City of Cartersville
Budget Work Report - Gas Fund Revenue Projections
Fiscal Year 2023 - 24

Gas Fund (515-3600)

Acct No-	Description	2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Year Dept. Budget	5/31/2023 Current Yr. Actual	Y-T-D Annualized	2023-24 Approved Budget
Operating Revenues										
515-3600-71-4150	Jobbing & Contracting	24,156,862	27,066,946	22,854,550	24,932,740	37,529,315	30,292,825	40,228,840	60,316,102	38,810,935
515-3600-71-4190	Interest on Investments		67,808	34,750	51,722	1,541		156,215	234,322	
515-3600-71-4196	Interest - Long-term Investments	69	2,066	43,630	2,290	4,000		349	523	
515-3600-71-4197	Interest Income-Series2017 Bond	40,893	69,732	1,923	497	(2,013)		5,479	8,218	
515-3600-71-4400	Residential Gas Sales	4,272,612	4,588,426	4,344,946	4,620,987	5,429,405	4,550,000	4,879,993	7,319,990	5,458,915
515-3600-71-4402	Residential Space Heat Revenue	1,764,463	1,975,346	1,718,174	2,233,099	2,557,439	2,000,000	2,249,640	3,374,460	2,559,915
515-3600-71-4410	Gas - Commodity Charge	1,511,265	1,543,287	1,434,677	1,506,162	1,497,374	1,494,210	1,242,124	1,863,186	1,495,800
515-3600-71-4412	Gas - Brokered Capacity	533,511	556,374	570,674	624,503	692,494	633,440	576,644	864,966	710,000
515-3600-71-4415	Small Transport Fee	1,362,050	1,472,589	877,529	912,069	2,072,542	1,510,290	2,160,809	3,241,214	2,761,910
515-3600-71-4416	Large Transport Fee	7,130,242	7,797,418	5,210,070	6,391,309	13,113,602	9,884,660	14,593,437	21,890,156	14,285,000
515-3600-71-4417	Gas - NonTaxable Sales	2,973								
515-3600-71-4418	Gas Brokered Sales - NonTaxable	43,114								
515-3600-71-4420	Commercial Sales	2,555,834	2,897,166	2,557,638	2,715,512	3,549,126	3,050,000	3,294,898	4,942,347	3,581,245
515-3600-71-4422	Commercial Space Heat Revenues	1,334,707	1,502,488	1,356,336	1,512,052	1,859,950	1,450,000	1,870,223	2,805,335	1,869,780
515-3600-71-4430	Industrial Sales	959,996	1,238,164	1,078,718	1,031,362	1,518,622	1,411,565	1,566,473	2,349,710	1,581,860
515-3600-71-4432	Industrial Space Heat Revenues	518,448	421,048	346,094	492,615	697,583	631,410	668,854	1,003,281	693,590
515-3600-71-4433	Industrial Gas Storage Fee									
515-3600-71-4435	Interruptible Gas Revenue	1,082,441	1,544,428	1,421,353	1,561,672	2,658,278	2,050,000	2,840,050	4,260,075	2,852,805
515-3600-71-4436	AO Gas									
515-3600-71-4438	Gas Rebate Bonds-TEAC & MGAG	215,386	217,735	306,425	208,695	278,347				
515-3600-71-4470	Sales Tax Vendor Compensation	4,399	4,935	4,465	4,760	5,783		5,554	8,331	
515-3600-71-4512	Special Projects	207	62,505			171,061	150,000	700,842	1,051,263	150,000
515-3600-71-4514	Gas Reconnect Fees			80		150				
515-3600-71-4515	Late Charges	117,434	150,431	96,766	159,601	143,194		234,469	351,704	
515-3600-71-4517	Gas Mtr Tampering Fees		250	180	638	600				
515-3600-71-4530	Sale of Personal Property									
515-3600-71-4531	Sale of Fixed Assets									
515-3600-71-4550	Line Extensions	2,155	4,678	8,636	14,616	8,636				
515-3600-71-4560	Gas Taps	92,036	115,521	88,349	146,485	167,812		258,278	387,417	
515-3600-71-4562	Misc. Revenues	(1,877)	10,745	66,203	29,328	449,851		2,363,020	3,544,530	
515-3600-71-4563	Insurance Claims Reimbursement	2,458		651,589						
515-3600-71-4564	Anheuser Busch Biogas Revenues	1,557	13,420	7,762	8,605	10,486	10,500	8,463	12,695	18,105
515-3600-71-4565	Gas Advantage									
515-3600-71-4580	Proceeds from Capital Leases	501,770	129,269	477,113	61,523	642,983	720,000	534,921	802,382	642,510
515-3600-71-4650	Capital Improvements		513,153		505,884		580,220			
505-3600-71-4685	GMA/COPS Lease Pool Earnings			155,305	136,105		149,500			149,500
515-3600-71-4693	Utility Locate Reimbursement	108,719	167,964				4,061,020			9,673,075
Use of Reserves										
Debt Issuance - Use of Borrowed Funds										
Contributed Capital from SPLOST (AMI)										
Total Revenues available for Budget		24,156,862	27,066,946	22,854,550	24,932,740	37,529,315	34,353,845	40,228,840	60,316,102	48,484,010

City of Cartersville
Budget Work Report
Fiscal Year 2023 - 24

Department: Gas Department (515-3600)

		Gas Fund									
Acct No-	Description	2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Yr. Dept. Budget	5/31/2023 Current Yr. Actual	Y-T-D Annualized	2023-24 Approved Budget	
Personnel Expenses											
515-3600-51-1100	Salaries	2,043,091	2,143,085	2,212,985	2,272,373	2,349,001	2,575,270	1,968,914	2,953,371	2,494,780	
515-3600-51-1101	Contra-Regular Salaries	1,361,631	1,374,118	1,431,509	1,397,761	1,446,659	1,523,865	1,192,170	1,788,255	1,643,205	
515-3600-51-1108	Life Insurance Benefit Expense	(13,640)	(19,860)	(19,727)	(10,520)	(13,780)		(12,940)	(19,410)		
515-3600-51-1250	Other Pay (Sick & Longevity)	280	352	333	334	293	350	-	350	350	
515-3600-51-1300	Overtime						7,180	-	7,720	7,720	
515-3600-51-2100	Health & Dental Insurance	60,063	50,724	71,340	69,998	84,128	72,000	77,142	115,713	72,000	
515-3600-51-2110	Retiree Benefit Expenses	190,503	217,685	191,613	231,996	203,616	336,600	224,445	336,668	304,130	
515-3600-51-2120	Life & Disability Insurance	42,927	50,140	55,012	63,655	86,292	73,580	66,665	99,998	71,300	
515-3600-51-2200	Social Security Expenses	102,667	102,471	108,234	105,530	8,954	12,145	7,781	11,672	13,255	
515-3600-51-2300	Retirement Contributions	248,990	314,884	321,641	358,303	398,835	402,955	297,976	446,964	222,570	
515-3600-51-2400	Deferred Comp 401A Contributions	2,002	2,002	2,000	2,002	2,079	2,000	1,617	2,426	2,000	
515-3600-51-2500	Unemployment Insurance										
515-3600-51-2600	Workers' Compensation Insurance	37,640	40,465	40,965	43,615	21,265	21,960	21,960	32,940	26,445	
		1,246,147	1,247,895	1,254,722	1,311,878	1,499,228	1,738,485	1,276,667	1,843,216	1,821,095	
Operating Expenses											
515-3600-52-1200	Prof. Services					385	5,000	-		5,000	
515-3600-52-1205	Prof. Services - Employee assistance										
515-3600-52-1300	Prof. Services - Consulting Fees										
515-3600-52-1301	Prof. Services-GIS Mapping	30,000	30,000	30,000	30,000	30,000	30,000	25,000	37,500	30,000	
515-3600-52-1308	Consulting Fees - AMI System	95,821	27,076	21,351	30,528	47,107	35,000	27,593	41,390	35,000	
515-3600-52-1500	Legal Services	521	844	784	196	1,743	5,000	198	297	5,000	
515-3600-52-1600	Other Services & Fees	9,901	11,196	9,046	6,163	7,682	55,000	1,143	1,715	55,000	
515-3600-52-1601	Bank Service Charges	13,063	29,205	51,830	48,421	53,821	5,000	47,095	70,643	5,000	
515-3600-52-2100	Utilities	73	211	520	4,498	1,081		944	1,416		
515-3600-52-2111	Trash & Brush Disposal										
515-3600-52-2200	Janitorial Services										
515-3600-52-2210	Uniforms	24,165	26,694	26,428	24,762	27,574	30,000	21,464	32,196	30,000	
515-3600-52-2310	Maintenance - Office Equipment	576									
515-3600-52-2320	Maintenance - Computer										
515-3600-52-2330	Maintenance - Software	1,084	1,159	1,211	1,308	356	1,500	17,000	17,496	1,500	
515-3600-52-2340	Maintenance - Buildings & Grounds	3,494	4,912	13,180	10,174	26,424	17,000	11,664	2,628	17,000	
515-3600-52-2350	Maintenance - Heating & A/C	156			556		5,000	1,752	2,628	5,000	
515-3600-52-2360	Maintenance - Vehicle & Equipment	50,914	57,035	48,492	43,790	71,546	65,000	65,757	98,636	59,000	
515-3600-52-2365	Maintenance - Minor Equipment	4,370	462	7,468	6,047	6,871	20,000	8,271	12,407	20,000	
515-3600-52-2370	Maintenance - Streets	2,139	4,823	6,841	6,877	7,828	10,000	2,639	3,959	10,000	
515-3600-52-2380	Maintenance - Gas Mains	7,942	15,392	22,970	13,475	74,353	217,500	38,340	57,510	229,500	
515-3600-52-2390	Maintenance - Meters & Settings	40,548	40,807	33,630	35,960	47,540	79,000	42,586	63,879	79,000	
515-3600-52-2395	Maintenance - Service Connections	8,833	1,890	(898)	613	742	8,000	3,108	4,661	8,000	
515-3600-52-2396	Maintenance-Anheuser Busch Biogas Pipeline Equipment Lease	5,496	10,395			7,947	10,500	7,636	5,318	8,500	
515-3600-52-2410	Rents	36,000	27,000		1,833	536	8,400	3,545			
515-3600-52-2500	Corrections Work Force Expense			6,398							
515-3600-52-3110	Insurance - Claims	9,395	10,525	11,050	11,605	12,765	14,680	14,680	22,020	14,680	
515-3600-52-3120	Insurance - Vehicle & Equipment	59,760	66,930	70,275	73,790	81,170	93,345	93,345	140,018	93,345	
515-3600-52-3130	Insurance - General Liability	5,565	6,680	16,680	18,350	20,185	23,210	23,210	34,815	23,210	
515-3600-52-3140	Insurance - Property & Casualty	50,677	54,563	69,467	79,753	90,182	88,860	78,644	117,966	96,770	
515-3600-52-3210	Communications - Phones & Cellulairs										

**City of Cartersville
Budget Work Report
Fiscal Year 2023 - 24**

Department: Gas Department (515-3600)

Acct No-	Description	Gas Fund									
		2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Year Dept. Budget	5/31/2023 Current Yr. Actual	Y-T-D Annualized	2023-24 Approved Budget	
515-3600-52-3220	Communications - Pagers & Radios		1,148	8,546	9,873	11,996	23,100	7,349	11,024	25,000	
515-3600-52-3300	Advertising	1,426	1,594	30,909	27,187	37,377	30,000	20,852	31,278	35,000	
515-3600-52-3310	Gas Advantage						25,000	40,220		30,000	
515-3600-52-3400	Postage	950	1,319	1,625	461	1,858	3,500	2,676	4,014	5,000	
515-3600-52-3510	Travel & Related Expenses	8,961	4,004	1,152	3,730	3,590	14,700	3,590	5,385	15,000	
515-3600-52-3520	Convention & Seminar Registration	4,528	1,835	500	275	1,050	3,500	2,625	3,938	4,500	
515-3600-52-3530	Employee Training	8,439	6,852	3,521	4,347	1,227	9,200	3,293	4,940	9,500	
515-3600-53-1110	Office Equipment & Supplies	3,831	6,295	6,020	3,293	5,878	8,000	5,733	8,600	9,000	
515-3600-53-1115	Utility Locates Equip & Supplies	6,990	21,386	24,411	9,084	26,025	29,400	26,446	39,669	36,800	
515-3600-53-1120	Minor Computer Supplies						2,500	-		2,500	
515-3600-53-1122	Computer Equipment & Software	9,178	3,166	12,683	5,429	6,253	7,500	8,763	13,145	7,500	
515-3600-53-1130	Minor Equipment & Supplies	30,181	48,227	30,300	47,587	55,890	71,500	44,481	66,722	72,000	
515-3600-53-1133	Safety Meetings & Supplies	8,395	8,005	8,406	22,594	6,800	14,600	6,900	10,350	14,600	
515-3600-53-1140	Janitorial Supplies	1,319	2,879	3,132	3,936	6,037	6,500	3,255	4,883	6,500	
515-3600-53-1150	Chemical & Medical Supplies						500	-		500	
515-3600-53-1160	Mechanical Supplies						500	-		500	
515-3600-53-1213	Taxes - Floyd Co.	19,093	16,585	18,737	17,798	20,477	27,000	27,630	41,445	35,000	
515-3600-53-1260	Fuel Expense	33,739	44,140	39,075	43,266	62,651	62,250	50,749	76,124	71,300	
515-3600-53-1400	Memberships & Subscriptions	72,600	66,741	67,706	53,916	46,489	71,240	18,906	28,360	71,240	
515-3600-53-3000	Bad Debt Expense										
515-3600-63-1000	Sink Hole Expenses		195								
515-3600-58-1150	Lease Pool Payment - Principal	71,822	62,361	53,461	77,774	66,163		63,150	94,725	35,740	
515-3600-58-2150	Lease Pool Payment - Interest	1,894	3,849	2,984	1,413	1,402		3,934	5,902	2,410	
515-3600-61-1000	Operating Transfer Out	48,308	36,294	10,502	4,503	19,087					
515-3600-61-1120	Utility Services Reimbursement	454,000	453,996	454,000	501,000	501,000	501,000	417,500	626,250	501,000	
515-3600-61-2000	Loss on Disposition of Assets										
	Purchase of Natural Gas	14,877,259	17,056,834	11,713,789	13,198,203	24,667,249	19,372,045	23,602,472	35,403,708	25,500,000	
515-3600-53-1210	Purchase of Transport Gas	11,118,745	12,701,480	7,750,734	9,883,698	20,960,259	15,441,185	20,764,718	31,147,078	21,000,000	
515-3600-53-1211	Transport Gas Expense	3,758,514	4,355,354	3,963,055	3,314,505	3,706,990	3,930,860	2,837,753	4,256,630	4,500,000	
515-3600-53-1212	GSR Charges										
	Debt Service	258,042	775,702	787,008	775,761	777,843	779,695	465,081	697,622	781,150	
515-3600-58-1100	Bond Principal Expense	159,500	570,000	595,000	595,000	610,000	625,000	310,000	465,000	640,000	
515-3600-58-1116	Bond Issuance Cost	98,542	205,702	192,008	180,761	167,843	154,695	155,081	232,622	141,150	
515-3600-58-2100	Bond Interest Expense										
	Capital Expenses	2,107,177	6,138,338	811,010	1,564,233	1,274,011	6,280,245	2,967,955	1,771,367	13,928,880	
515-3600-54-1100	Land	1,376,987	5,037,813	23,943							
515-3600-54-1300	Buildings										
515-3600-54-1310	Building Improvements										
515-3600-54-1510	Gas Mains	114,715	100,630	176,250	214,191	293,591	462,745	160,216	240,324	226,745	
515-3600-54-1511	12" Transmission Line										
515-3600-54-1512	Relocation of Gas Line										
515-3600-54-1513	Meters & Settings	153,055	185,682	168,142	136,875	162,809	198,000	99,596	149,394	214,310	
515-3600-54-1514	Service Connections	25,526	39,176	25,444	23,961	27,815	75,000	21,838	32,757	96,000	
515-3600-54-1515	Transcontinental Gas Pipe Line	274,626	718,635	233,627	1,123,423	117,269					
515-3600-54-1516	Hundai-SK Line										
515-3600-54-1519	Special Projects - Gas Mains										
515-3600-54-2100	Machinery (Incl. Off-Road Equipment)	162,268	56,402	56,322	353,523	563,523	560,000	515,000	772,500	90,000	
515-3600-54-2200	Motor Vehicles			127,282	33,429	33,429	160,000	170,878	256,317	125,425	

City of Cartersville
Budget Work Report
Fiscal Year 2023 - 24

Department: Gas Department (515-3600)

Acct No-	Description	Gas Fund																		
		2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Year Dept. Budget	5/31/2023 Current Actual	Y-T-D Annualized	2023-24 Approved Budget										
515-3600-54-2300	Furniture & Office Equipment - Major																			
515-3600-54-2310	Computer Hardware & Software																			
515-3600-54-2320	Instruments & Implements																			
515-3600-54-2321	GIS Mapping																			
515-3600-54-2325	AMI																			
Transfers to General Fund																				
515-3600-61-1100	Contribution to General Fund	3,070,825	3,070,825	3,070,825	3,208,105	3,208,105	3,006,753	3,006,753	3,006,753	3,006,753	3,006,753	3,006,753	4,510,130	3,958,105						
515-3600-61-1105	Payment in Lieu of Taxes Paid	2,148,181	2,045,342	2,221,522	2,264,051	1,767,959	1,569,026	1,569,026	1,569,026	2,462,270	1,569,026	1,569,026	2,353,539	2,478,735						
		922,644	1,025,483	849,303	944,054	1,440,146	1,145,835	1,145,835	1,437,727	1,145,835	1,437,727	1,437,727	2,156,591	1,479,370						
	Total Expenses - Gas Department	23,602,542	30,432,679	19,850,339	22,330,553	33,775,437	34,353,845	33,287,841	33,287,841	34,353,845	33,287,841	33,287,841	47,179,412	48,484,010						

Solid Waste Department Summary of Full-Time Staffing Positions

<u>Position</u>	ACTUAL FY 2021-22	CURRENT FY 2022-23	APPROVED FY 2023-24	PERSONNEL INCREASE OVER PRIOR YEAR
Assistant Director	0	0	0	0
Administrative Staff	0	0	0	0
Operations Manager	1	0	0	0
Brush Truck Driver	0	0	0	0
Sign Tech	0	0	0	0
Refuse Driver	14	17	17	0
Equipment Operator	0	0	0	0
Sanitation Supervisor	<u>2</u>	<u>2</u>	<u>2</u>	<u>0</u>
Total for Department	17	19	19	0

Full-Time Equivalent - Positions are converted to Full Time Equivalent with 80 hours per two week pay period equaling 1.0 FTE.

Operating Costs	ACTUAL FY 2021-22	BUDGET FY 2022-23	APPROVED FY 2023-24	INCREASE/ (DECREASE)
Personnel Expenses	\$1,296,055	\$1,541,835	\$1,437,430	(\$104,405)
Operating Expenses	\$1,503,083	\$1,689,405	\$1,814,735	\$125,330
Capital Outlay	\$223,168	\$406,895	\$246,835	(\$160,060)
Total Operating Costs	<u>\$3,022,306</u>	<u>\$3,638,135</u>	<u>\$3,499,000</u>	<u>(\$139,135)</u>

City of Cartersville
Budget Work Report - Solid Waste Fund Revenue Projections
Fiscal Year 2023 - 24

Acct No-	Description	2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Year Budget	5/31/2023 Current Yr. Actual	Y-T-D Annualized	2023-24 Approved Budget
Solid Waste Fund (540-3200)										
	Solid Waste Revenue									
540-3200-31-4470	Sales Tax Vendors Compensation	2,735,330	2,672,051	2,956,650	2,960,436	3,328,419	3,638,135	3,240,935	4,280,163	3,499,000
540-3200-34-4300	Refuse Collections - Commercial	128	26	47	162	129		28	42	
540-3200-34-4301	Refuse Collections - Residential	662,913	730,924	878,521	900,880	951,658	984,000	897,008	1,345,512	1,080,000
540-3200-34-4302	Bulk Refuse Fees	1,701,061	1,739,670	1,891,955	1,935,217	1,967,406	2,114,240	1,850,148	2,775,222	2,320,000
540-3200-34-4303	Litter Critter Fees	1,775	2,170	2,060	2,170	2,800		3,855	5,783	
540-3200-34-4304	Knuckleboom Fees	1,040	301	272	577	713		504	756	
540-3200-34-4305	Sale of Garbage Containers	21,317	20,606	18,626	17,430	19,041	18,000	743	1,115	
540-3200-34-4306	Permit Fee - Commercial Solid Waste	67,500	60,200	62,340	62,460	55,440	56,000	68,820	103,230	70,000
540-3200-34-4307	Trimings Grinding & Disposal									
540-3200-34-4800	Recycling - Pilot Program									
540-3200-34-4900	Late Charges	30,007	31,498	24,608	32,344	27,953	28,000	30,017	45,026	28,000
540-3200-36-1050	GMA/COPS Lease Pool Earnings									
540-3200-36-1001	Interest on Investments		5,303	2,807	149	148		7,041		
540-3200-38-9000	Miscellaneous Revenues	2,130	4,778	426	736	1,574	1,000	2,319	3,479	1,000
540-3200-38-9001	Insurance Claims Reimbursements									
540-3200-39-2100	Sale of General Fixed Assets	4,829		74,988	8,311	25,763	30,000	39,313		
540-3200-71-4190	Interest on Investments									
540-3200-71-4580	Proceeds from Capital Leases	242,630	76,575			275,794	406,895	341,139		
	Use of Reserves									
	Total Solid Waste Revenues	2,735,330	2,672,051	2,956,650	2,960,436	3,328,419	3,638,135	3,240,935	4,280,163	3,499,000

**City of Cartersville
Budget Work Report
Fiscal Year 2023 - 24**

Department: Solid Waste (540-3200)

Acct No-	Description	2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Year Dept. Budget	5/31/2023 Current Yr. Actual	Y-T-D Annualized	2023-24 Approved Budget
Personnel Expenses										
540-3200-51-1100	Salaries	1,084,923	1,185,632	1,256,682	1,297,526	1,296,055	1,541,835	1,172,857	1,759,285	1,437,430
540-3200-51-1108	Life Insurance Benefit Expense	634,346	659,000	710,703	706,042	767,929	864,885	660,526	990,739	860,290
540-3200-51-1250	Other Pay (Sick & Longevity)	129	132	141	212	216	280	-	-	280
540-3200-51-1300	Overtime						4,115	-	-	4,095
540-3200-51-2100	Health & Dental Insurance	40,276	46,364	50,826	50,520	46,455	49,600	47,924	71,886	49,600
540-3200-51-2110	Retiree Benefit Expenses	168,406	202,996	219,731	260,241	213,854	293,970	221,384	332,076	256,865
540-3200-51-2120	Life & Disability Insurance	33,682	49,956	58,156	45,470	41,344	53,970	33,883	50,825	47,150
540-3200-51-2200	Social Security Expenses	6,714	6,564	7,000	6,576	6,224	7,650	5,584	8,376	7,720
540-3200-51-2300	Retirement Contributions	45,533	47,222	50,117	49,664	54,962	70,275	48,403	72,605	69,920
540-3200-51-2400	Deferred Comp 401A Contributions	100,932	114,378	100,988	116,831	134,551	163,035	121,098	181,647	103,760
540-3200-51-2500	Unemployment Insurance									
540-3200-51-2600	Workers' Compensation Insurance	54,905	59,020	59,020	61,970	30,520	34,055	-	51,083	37,750
Operating Expenses										
540-3200-52-1205	Prof Services-Employee Assistance	1,608,645	1,693,746	1,501,977	1,449,323	1,503,083	1,689,405	1,326,578	1,989,868	1,814,735
540-3200-52-1200	Professional Services					850				
540-3200-52-1300	Other Professional Services	75								
540-3200-52-1331	Yard Waste Disposal Contract	2,858								
540-3200-52-1500	Legal Services									
540-3200-52-1600	Other Services & Fees	1,823	2,811	1,911	331	2,118	1,000	432	648	500
540-3200-52-1601	Bank Service Charges	619	1,806	1,248	1,124	1,396	1,000	365	548	500
540-3200-52-2100	Utilities	33,373	41,089	37,527	27,349	27,831	30,000	21,476	32,214	30,000
540-3200-52-2111	Trash & Brush Disposal	225	41,438	64,164	46,775	54,431	75,000	42,714	64,071	60,000
540-3200-52-2120	Utility Refunds									
540-3200-52-2200	Janitorial Services									
540-3200-52-2210	Uniforms	1,415			3,256	6,563	6,000	4,520	6,780	6,000
540-3200-52-2310	Maintenance - Furn., Fixt., & Office Mach.						500			500
540-3200-52-2330	Maintenance - Software									
540-3200-52-2340	Maintenance - Buildings & Grounds	3,416		1,938	24		500	994	1,491	500
540-3200-52-2350	Maintenance - Heating & A/C	979					500			500
540-3200-52-2360	Maintenance - Vehicles & Equipment	258,816	289,776	255,233	205,423	208,785	235,050	242,073	363,110	240,090
540-3200-52-2365	Maintenance - Minor Equipment	1,220	310	20			500			500
540-3200-52-2367	Landfill Expense	345,586	402,415	406,803	425,038	525,790	588,000	415,600	623,400	646,030
540-3200-52-2371	Maintenance - Compost Site									
540-3200-52-2372	Maintenance - Container	26,913	9,394	6,005	1,136	22,839	40,000			20,000
540-3200-52-2410	Equipment Lease									
540-3200-52-2500	Corrections Expense	49,339	36,394							
540-3200-52-3110	Insurance - Claims									
540-3200-52-3120	Insurance - Vehicle & Equipment	34,455	38,590	40,520	42,545	46,800	53,820	53,820	80,730	53,820
540-3200-52-3130	Insurance - General Liability	8,075	9,045	9,495	9,970	10,965	12,610	12,610	18,915	12,610
540-3200-52-3140	Insurance - Property & Casualty	1,675	2,010	2,710	3,660	4,025	4,630	4,630	6,945	4,630

City of Cartersville
Budget Work Report
Fiscal Year 2023 - 24

Department: Solid Waste (540-3200)

Acct No-	Description	2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Yr Dept. Budget	5/31/2023 Current Yr Actual	Y-T-D Annualized	2023-24 Approved Budget
540-3200-52-3210	Communications - Telephones & Cellulars	14,840	14,136	12,956	12,066	12,276	12,455	9,918	14,877	11,595
540-3200-52-3220	Communications - Radios & Pagers									
540-3200-52-3300	Advertising - Citizen Education		471							300
540-3200-52-3400	Postage		332							1,500
540-3200-52-3510	Travel & Related Expenses	508								1,000
540-3200-52-3520	Convention & Seminar Registration			349	32					1,000
540-3200-52-3530	Employee Training	780	195	957	861	1,432	2,000	358	537	2,000
540-3200-53-1110	Office Equipment & Supplies	1,586	2,896	1,346	1,372			1,794	2,691	2,000
540-3200-53-1122	Computer Equipment & Software			7,427	8,939	9,943	6,000	752	1,128	2,000
540-3200-53-1130	Minor Equipment & Supplies	6,163	7,710	40,434	24,113	36,973	93,385	7,794	11,691	6,000
540-3200-53-1131	Garbage Carts	32,305	46,885	4,947	15,133	43,100	92,000	42,567	63,851	91,365
540-3200-53-1132	Commercial Dumpsters	12,616	24,449	4,947	15,133	43,100	92,000	55,410	83,115	103,000
540-3200-53-1133	Safety Meetings & Supplies	4,433	3,855	3,061	999	378	1,000	397	596	1,000
540-3200-53-1140	Janitorial Supplies	706	565	591	4	55	500			500
540-3200-53-1150	Chemical & Medical Supplies				322	130	500			500
540-3200-53-1160	Mechanical Supplies	24								
540-3200-53-1260	Fuel Expense	89,430	108,973	98,027	92,582	147,967	127,900	135,412	203,118	192,130
540-3200-53-1400	Memberships & Subscriptions		268		1,654		500			500
540-3200-53-3000	Bad Debt Expense									
540-3200-58-1150	Lease Pool Payment - Principal	226,044	213,110	198,825	228,926	178,985	156,405	144,841	217,262	176,105
540-3200-58-2150	Lease Pool Payment - Interest	10,777	18,424	20,307	13,119	14,951	16,140	24,351	36,327	23,560
540-3200-61-1000	Operating Transfer Out	245,571	184,399	43,363	21,122	20,000				
540-3200-61-1100	Transfer to Gen. Fund - Admin Overhead									
540-3200-61-1110	Transfer to Reserves									
540-3200-61-1120	Utility Services Reimbursement	192,000	192,000	192,000	228,250	124,500	124,500	103,750	155,625	124,500
540-3200-61-2000	Loss on Disposition of Assets			49,813	33,197					
Capital Expenses		242,630	115,445	293,733	275,794	223,168	406,895	117,971		246,835
540-3200-54-1310	Building Improvements									
540-3200-54-2100	Machinery (Incl. Off-Road Equipment)									
540-3200-54-2200	Motor Vehicles	242,630	115,445	293,733	275,794	223,168	406,895	117,971	36,327	246,835
540-3200-54-2300	Office Furniture & Equipment - Major									
540-3200-54-2310	Computer Hardware & Software									
540-3200-54-2320	Instruments & Implements									
	Total Expenses for the Department	2,936,198	2,994,823	3,052,392	3,022,643	3,022,306	3,638,135	2,617,406	3,749,153	3,499,000

Stormwater Department Summary of Full-Time Staffing Positions

<u>Position</u>	ACTUAL FY 2021-22	CURRENT FY 2022-23	APPROVED FY 2023-24	PERSONNEL INCREASE OVER PRIOR YEAR
Assistant Director	1	1	1	0
Administration	1	1	1	0
Construction Crew	1	1	1	0
Engineer	1	1	1	0
Equipment Operator	2	3	3	0
MS4 Engineer	1	1	1	0
Site Development Inspector	0	0	0	0
Truck Driver	<u>3</u>	<u>2</u>	<u>2</u>	<u>0</u>
Total for Department	10	10	10	0

Full-Time Equivalent - Positions are converted to Full Time Equivalent with 80 hours per two week pay period equaling 1.0 FTE.

Operating Costs	ACTUAL FY 2021-22	BUDGET FY 2022-23	APPROVED FY 2023-24	INCREASE/ (DECREASE)
Personnel Expenses	\$833,557	\$854,200	\$853,120	(\$1,080)
Operating Expenses	\$426,446	\$406,145	\$456,570	\$50,425
Capital Outlay	\$0	\$341,655	\$272,310	(\$69,345)
Total Operating Costs	<u>\$1,260,003</u>	<u>\$1,602,000</u>	<u>\$1,582,000</u>	<u>(\$20,000)</u>

City of Cartersville
Budget Work Report - Stormwater Fund Revenue Projections
Fiscal Year 2023 - 24

Stormwater Fund (506-4320)		2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	5/31/2023	Y-T-D	2023-24
Acct No-	Description	Actual Year	Current Year Budget	Current Yr. Actual	Annualized	Approved Budget				
	Stormwater Revenue	1,526,281	1,510,449	1,977,192	1,624,921	1,552,460	1,602,000	1,332,473	1,998,709	1,582,000
506-4320-32-3900	Stormwater General Permit	460								
506-4320-33-4412	Wells Street Grant Revenue									
506-4320-33-4413	Pre-Disaster Mitigation Program Grant									
506-4320-34-3905	Drainage Improvements									
506-4320-34-3906	Site Development Permit Fees									
506-4320-34-4260	Stormwater-Residential	350,233	359,647	370,119	377,300	380,312	384,000	321,701	482,552	396,000
506-4320-34-4265	Stormwater -Commercial	919,933	923,815	940,711	946,733	951,550	954,000	809,092	1,213,638	972,000
506-4320-34-4270	Stormwater - Government	200,004	200,004	200,000	200,004	200,004	200,000	166,670	250,005	200,000
506-4320-34-4275	Stormwater - Penalty	10,943	10,609	7,867	14,384	9,597	12,000	11,043	16,565	12,000
506-4320-36-1001	Interest on Investments		15,758	9,968	527	529		21,544	32,316	
506-4320-36-1002	Interest on Drainage Improve Acct									
506-4320-38-9000	Miscellaneous Revenue	13,165	616	7,759	244	4,178	2,000	2,423	3,635	2,000
506-4320-39-3700	Proceeds from Capital Leases	31,543			71,317		50,000			
506-4320-39-2100	Sale of General Fixed Assets				14,412	6,290				
506-4320-39-9000	Contribuutd Capital from SPLOST									
506-4320-71-4685	GMA/COPS/Lease Pool Earnings			440,768						
	Prior Year Carryover									
	Use of Reserves									
	Stormwater Improvement Funds									
	Total Stormwater Revenues	1,526,281	1,510,449	1,977,192	1,624,921	1,552,460	1,602,000	1,332,473	1,998,709	1,582,000

City of Cartersville
Budget Work Report
Fiscal Year 2023 - 24

Department: Stormwater Fund (506-4320)

Fund: General Fund

Acct No-	Description	2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Yr Dept. Budget	5/31/2023 Current Yr. Actual	Y-T-D Annualized	2023-24 Approved Budget
Personnel Expenses										
506-4320-51-1100	Salaries	745,758	748,874	760,846	801,690	833,557	854,200	707,959	1,061,939	853,120
506-4320-51-1108	Life Insurance Benefit Expense	452,683	453,229	475,509	487,538	527,710	549,610	445,892	668,838	585,735
506-4320-51-1109	Salary Expense -Vehicle Benefit	145	129	134	216	219	250	-	-	250
506-4320-51-1250	Other Pay (Sick & Longevity)									
506-4320-51-1300	Overtime	9,452	3,878	5,792	10,278	10,502	2,480	-	15,116	2,645
506-4320-51-2100	Health & Dental Insurance	111,619	109,744	94,241	99,232	83,298	2,000	10,077	15,116	2,000
506-4320-51-2110	Retiree Benefit Expenses	46,216	48,158	45,033	47,367	46,058	35,150	73,540	110,310	101,575
506-4320-51-2120	Life & Disability Insurance	2,787	2,838	2,958	2,833	2,754	5,100	4,061	67,533	40,930
506-4320-51-2200	Social Security Expenses	31,608	30,826	32,778	34,198	37,334	42,390	32,190	48,285	5,265
506-4320-51-2300	Retirement Contributions	78,308	86,162	90,491	105,423	119,745	124,660	96,431	144,647	66,140
506-4320-51-2500	Unemployment Insurance	12,940	13,910	13,910	14,605	4,192	2,100	2,100	3,150	3,415
506-4320-51-2600	Workers' Compensation Insurance	611,667	648,016	584,713	641,482	426,446	406,145	320,787	424,287	456,570
Operating Expenses										
506-4320-52-1300	Prof. Services	15,000	1,830	9,640	1,706	1,200	18,000	12,500	18,750	18,000
506-4320-52-1301	Prof. Services - GIS Stormwater Portion		17,750	15,000	15,000	15,000	6,000	4,600	6,900	3,000
506-4320-52-1302	Prof. Serv.-Trimming, Grindings, & Disposal	34				125		150	225	6,000
506-4320-52-1305	Prof. Services-Environmental Compliance	445								
506-4320-52-1306	Floodplain Mapping	1,288	3,075							
506-4320-52-1331	Yardwaste Disposal Contract					601				20,000
506-4320-52-1340	Drainage Studies									
506-4320-52-1500	Legal Services	1,337	491	1,478	618	1,715	1,000	422	633	1,000
506-4320-52-1600	Other Services & Fees	1,868	1,400	1,115	562	698	1,000	272	408	1,000
506-4320-52-1601	Bank Service Charges	4,901	5,636	5,989	5,987	6,779	6,500	5,992	8,988	7,000
506-4320-52-2100	Utilities	19,365	13,470	6,930	18,604	2,550	15,000	2,818	4,227	15,000
506-4320-52-2111	Trash & Brush Disposal									
506-4320-52-2200	Janitorial Services	553			1,807	4,307	2,000	3,171	4,757	3,000
506-4320-52-2210	Uniforms	142				120	1,000	-	1,000	1,000
506-4320-52-2310	Maintenance - Office Equipment	1,229	5,663	469	469	1,711	1,000	631	947	1,000
506-4320-52-2315	Maintenance - Other Equipment									
506-4320-52-2320	Maintenance - Computer	5,400	6,571	5,521	3,324	5,989	6,000	6,460	9,690	6,000
506-4320-52-2330	Maintenance - Software	5,419	689	118	509	468	500	383	575	500
506-4320-52-2340	Maintenance - Buildings & Grounds									
506-4320-52-2350	Maintenance - Heating & A/C	55,009	74,686	65,000	69,418	60,628	60,550	51,439	77,159	66,090
506-4320-52-2360	Maintenance - Vehicle & Equipment	5,507	4,294	1,990	1,100	982	1,000	29	44	1,000
506-4320-52-2376	Maintenance - Minor Equipment	20,264	22,367	25,041	43,090	29,896	25,000	6,547	9,821	30,000
506-4320-52-2410	Equipment Lease	3,300	78	78			1,000			1,000
506-4320-52-2500	Corrections Work Force	65,195	62,472	60,974	59,630	18,594				
506-4320-52-3110	Insurance - Claims	3,615	4,050	4,250	4,460	4,905	5,640	5,640	8,460	5,640
506-4320-52-3120	Insurance - Vehicle & Equipment	6,130	6,865	7,210	7,570	8,325	9,575	9,575	14,363	9,575
506-4320-52-3130	Insurance - General Liability	2,785	3,340	4,040	4,850	5,335	6,135	6,135	9,203	6,135
506-4320-52-3140	Insurance - Property & Casualty									

City of Cartersville
Budget Work Report
Fiscal Year 2023 - 24

Department: Stormwater Fund (506-4320)

Fund: General Fund

Acct No-	Description	2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Year Dept. Budget	5/31/2023 Current Yr. Actual	Y-T-D Annualized	2023-24 Approved Budget
506-4320-52-3210	Communications - Telephones & Cellulairs	10,865	11,088	11,727	12,552	12,297	9,590	10,460	15,690	10,215
506-4320-52-3220	Communications - Radios & Pagers							-		
506-4320-52-3230	Communications - New Radios							-		
506-4320-52-3300	Advertising & Promotion									
506-4320-52-3400	Postage	134	455	65	126	132	200	33	50	200
506-4320-52-3510	Travel & Related Expenses	893	437	1,093		214	1,000	161	242	1,500
506-4320-52-3520	Convention & Seminar Registration	495	1,466			35	1,000	561	842	1,500
506-4320-52-3530	Employee Training	2,516	335	697	169	1,076	1,500	289	434	1,500
506-4320-53-1110	Office Equipment & Supplies	2,096	2,301	1,357	878	2,187	2,000	2,980	4,470	2,000
506-4320-53-1120	Minor Computer Supplies				9,792					
506-4320-53-1122	Computer Equipment & Software			2,038		1,536		1,104	1,656	4,700
506-4320-53-1130	Minor Equipment & Supplies	12,133	11,410	8,839		13,752	4,810	8,846	13,269	7,500
506-4320-53-1133	Safety Meetings & Supplies	1,495	3,875	3,063	923	378	1,500	323	485	1,500
506-4320-53-1140	Janitorial Supplies	706	439	591	4	67	500			500
506-4320-53-1150	Chemical & Medical Supplies	6,972	60		904	130	300			300
506-4320-53-1170	Educational Supplies									
506-4320-53-1260	Fuel Expense	23,507	44,539	28,761	33,002	42,729	42,250	39,363	59,045	55,070
506-4320-53-1400	Memberships & Subscriptions	265	724	1,080	1,099	1,350	1,000	2,214	3,321	2,500
506-4320-53-3000	Bad Debt Expense									
506-4320-58-1150	Lease Pool Payment - Principal	39,314	49,010	59,196	44,206	52,459	40,960	37,929	5,920	34,650
506-4320-58-2150	Lease Pool Payment - Interest	2,547	2,890	1,005	712	1,154	4,385	3,946		2,745
506-4320-61-1000	Operating Transfers Out	52,195	47,590	14,077	7,142	16,174				
506-4320-61-1120	Utility Services Reimbursement	236,748	236,748	236,750	291,269	107,748	127,750	95,814	143,721	127,750
	Capital Expenses	40,623	1,645,788	149,152	89,535		341,655		82,500	272,310
506-4320-54-1100	Land									
506-4320-54-1300	Buildings	4,105	1,272,483							
506-4320-54-1400	Sidewalks									
506-4320-54-1410	Storm Sewers	4,977	86	11,687	9,710		291,655			217,310
506-4320-54-1420	Engineering - Master Planning									
506-4320-54-0000	Erwin Downs Project (FY14carryover)									
506-4320-54-1510	Stormwater Lines									
506-4320-54-1600	Terrell Heights Drainage				8,508					
506-4320-54-1601	Wells Street Stormwater Project									
506-4320-54-1602	Wansley Drive Drainage Project									
506-4320-54-1603	Pre-Disaster Mitigation Program Grant									
506-4320-54-1604	Cook Street Culvert Removal			110,101						
506-4320-54-1635	Erwin Chase Culvert Replacement									
506-4320-54-2100	Machinery									
506-4320-54-2200	Motor Vehicles	31,541	74,564		71,317		50,000	55,000	82,500	55,000
506-4320-54-2310	Computer Hardware & Software		298,655							
506-4320-54-2320	Instruments & Implements									
506-4320-54-2321	GIS Mapping									
	Total Expenses for the Department	1,398,048	3,042,678	1,494,711	1,532,707	1,260,003	1,602,000	1,028,746	1,568,726	1,582,000

Water & Sewer Department Summary of Full-Time Staffing Positions

<u>Position</u>	ACTUAL FY 2021-22	CURRENT FY 2022-23	APPROVED FY 2023-24	PERSONNEL INCREASE OVER PRIOR YEAR
Water & Sewer Director	1	1	1	0
Administrative Staff	3	3	2	(1)
Assistant Director	1	1	0	(1)
Assistant Director/Engineer	1	0	0	0
Assistant Special Projects	0	0	0	0
Backflow Prevention Coordinator	1	1	1	0
Distribution Crew	2	0	0	0
Equipment Operator	1	2	2	0
Mapping Coordinator	1	1	1	0
Project Coordinator	0	0	0	0
Regulatory & Compliance	0	1	1	0
Service Representative	1	2	2	0
Serviceworker	10	10	10	0
Superintendent Distribution & Collections	1	1	1	0
System Engineer	1	1	2	1
Utility Inspector	1	1	1	0
Utility Locator	0	0	0	0
Water Treatment Plant Superintendent	1	1	1	0
WTP Operations Manager	0	0	0	0
WTP Operator	7	7	7	0
WTP Serviceworker	1	1	1	0
Water Pollution Control Superintendent	1	1	1	0
WPC Electrician	0	0	0	0
WPC Equipment Operator	0	1	1	0
WPC Laboratory Staff	5	5	5	0
WPC Maintenance	1	1	1	0
WPC Operator	7	7	7	0
WPC Press Operator	1	1	1	0
WPC Truck Driver	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>
Total for Department	50	51	50	(1)

Full-Time Equivalent - Positions are converted to Full Time Equivalent with 80 hours per two week pay period equaling 1.0 FTE.

	ACTUAL FY 2021-22	BUDGET FY 2022-23	APPROVED FY 2023-24	INCREASE/ (DECREASE)
Operating Costs				
Personnel Expenses	\$4,118,472	\$4,772,175	\$4,441,615	(\$330,560)
Operating Expenses	\$4,000,106	\$5,474,765	\$5,334,125	(\$140,640)
Debt Service	\$3,612,826	\$3,618,225	\$3,619,225	\$1,000
Capital Outlay	\$5,411,534	\$21,110,000	\$28,452,180	\$7,342,180
Transfer to General Fund	\$2,420,705	\$2,603,620	\$2,953,620	\$350,000
Total Operating Costs	<u>\$19,563,643</u>	<u>\$37,578,785</u>	<u>\$44,800,765</u>	<u>\$7,221,980</u>

City of Cartersville
Budget Work Report - Water & Sewer Fund Revenue Projections
Fiscal Year 2023 - 24

Water & Sewer Fund (505-3300)

Acct No-	Description	2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Year Dept. Budget	5/31/2023 Current Yr. Actual	Y-T-D Annualized	2023-24 Approved Budget
Operating Revenues		19,044,523	22,805,533	23,140,903	23,330,026	26,269,047	22,723,055	24,349,893	35,557,551	27,410,765
505-3300-71-4171	Dump Permits	140,898	187,027	182,235	251,124	282,266	180,000	275,094	412,641	250,000
505-3300-71-4175	Water Capacity Fees - Inside City	415,062	703,248	112,750	227,170	138,550	90,000	994,030	1,491,045	200,000
505-3300-71-4176	Water Capacity Fees - Outside City	219,397	354,589	294,548	652,313	1,070,912	250,000	914,814	1,372,221	250,000
505-3300-71-4177	Sewer Capacity Fees - Inside City	101,330	334,330	122,290	263,670	177,490	100,000	1,191,910	1,787,865	150,000
505-3300-71-4178	Sewer Capacity Fees - Outside City	11,700	150,040	293,886	671,991	1,188,788	250,000	710,982	1,066,473	250,000
505-3300-71-4181	Sewer Capacity Fees - City Of White									
505-3300-71-4182	Sewer Capacity Fees - City of Emerson	2,520	16,340	23,420	1,260	1,260		22,360	33,540	
505-3300-71-4190	Interest on Investments	133	205,173	152,999	7,326	20,395		292,418	438,627	400,000
505-3300-71-4192	Interest - R & E Investments	96	2,896	2,696	530	-2,823		489	734	
505-3300-71-4196	Interest - Long-term Investments	4,367	131,249	122,214	24,021	-127,940		22,168	33,252	19,765
505-3300-71-4198	Interest - 2012 Construction Bonds									
505-3300-71-4199	Interest-2018 Revenue Bonds		902,586	745,872	24,269	67,573		632,109		
505-3300-71-4400	Sale of Water - Inside City	5,155,144	5,579,724	5,844,521	5,911,221	6,457,552	6,551,800	5,125,711	7,688,567	7,000,000
505-3300-71-4401	Sale of Water - Outside City	6,119,365	6,763,060	7,368,039	7,328,549	8,080,190	7,526,800	6,894,710	10,342,065	9,500,000
505-3300-71-4411	Water & Sewer Leak Ins Protection Revenue					11,303		33,838	50,757	40,000
505-3300-71-4413	Water Only Leak Ins Protection Revenue					6,769		20,194	30,291	25,000
505-3300-71-4420	Commercial Sales									
505-3300-71-4510	Fines or Surcharges	228,591	213,030	283,727	367,543	648,599	180,000	374,671	562,007	425,000
505-3300-71-4514	Water Reconnect Fee (Turn-on Fees)									
505-3300-71-4515	Late Charges	115,750	112,462	92,414	146,962	126,495	120,000	101,088	151,632	120,000
505-3300-71-4517	Water Meter Tampering Fees	500	2,000	1,000	500	1,450		600	900	
505-3300-71-4518	Fire Hydrant Meter Rentals	-897	8,374	3,526	4,059	566	1,000	858	1,287	1,000
505-3300-71-4530	Sale of Personal Property									
505-3300-71-4531	Sale of Fixed Assets	934								
505-3300-71-4550	Water Line Extensions			15,720	13,905	6,850		25,862	38,793	
505-3300-71-4560	Water Taps			5,000		750		12,750		
505-3300-71-4562	Misc. Revenues	44,575	77,600	36,555	64,025	37,650	25,000	128,700	193,050	35,000
505-3300-71-4563	Insurance Claim Reimbursement	43,787	46,110	40,358	112,965	122,947	45,000	60,722	91,083	50,000
505-3300-71-4564	Sewer Taps	15,665				13,037				
505-3300-71-4564	Sewer Taps	4,750	12,320	8,810	7,060	4,100	5,000	3,200	4,800	5,000
505-3300-71-4570	Sprinkler Service	121,029	137,415	150,668	151,795	153,192	130,000	116,151	174,227	140,000
505-3300-71-4571	Sewer Service Charge - Inside City	5,649,233	6,110,700	6,237,428	6,345,758	7,018,732	6,558,465	5,677,364	8,516,046	7,800,000
505-3300-71-4572	Woodbridge Sub. Sewer Service	62,321	64,389	75,838	68,788	69,237	65,000	50,206	75,309	
505-3300-71-4573	Sewer Service Charge - County	342,767	369,164	400,518	394,022	411,476	390,000	384,729	577,094	500,000
505-3300-71-4574	City of White Sewer Service	148,632	171,715	178,852	170,528	187,588	155,000	122,899	184,349	150,000
505-3300-71-4576	City of Emerson Sewer Service	73,189	85,914	105,008	118,208	91,494	100,000	81,359	122,039	100,000
505-3300-71-4580	Proceeds from Leases									
505-3300-71-4603	ARC Grant Revenue		182,231							
505-3300-71-4670	Sinking Fund Income	21,164	2,963							
505-3300-71-4680	Debt Service Income	2,521	61,115	57,780	464	2,599		77,907	116,860	
505-3300-71-4685	GMA/COOPS Lease Pool Earnings									
Use of Reserve Funds										
Use of Bond Funds (Debt Issuance)										
Use of Water Capacity Fee Reserves							8,445,720			12,500,000
Use of Sewer Capacity Fee Reserves							4,750,000			2,000,000
Contributed Capital from SPLOST (AMI)							1,660,000			1,550,000
ARC - Grant Funds										1,100,000
Total Revenues available for Budget		19,044,523	22,923,302	23,140,903	23,330,026	26,269,047	37,578,785	24,349,893	35,557,551	44,800,765

City of Cartersville
Budget Work Report
Fiscal Year 2023 - 24

Department: Water Treatment (505-3310)

Water Fund

Acct No-	Description	2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Dept. Budget	5/31/2023 Current Yr. Actual	Y-T-D Annualized	2023-24 Approved Budget
Personnel Expenses										
505-3310-51-1100	Salaries	767,029	824,234	912,198	892,532	781,836	771,365	596,006	894,009	753,830
505-3310-51-1108	Life Insurance Benefit Expense	513,090	511,340	583,749	529,324	466,233	472,280	352,495	528,743	499,455
505-3310-51-1250	Other Pay (Sick & Longevity)	42	59	61	69	62	75			100
505-3310-51-1300	Overtime						2,215			2,340
505-3310-51-2100	Health & Dental Insurance	21,552	35,440	33,927	44,020	30,765	20,000	19,313	28,970	20,000
505-3310-51-2110	Retiree Benefit Expenses	86,486	87,228	89,324	105,015	96,649	88,730	79,867	119,801	92,765
505-3310-51-2120	Life & Disability Insurance	8,071	8,374	8,202	8,394	14,887	11,715	13,475	20,213	13,645
505-3310-51-2200	Social Security Expenses	4,113	3,796	4,350	4,239	3,035	3,820	2,493	3,740	3,950
505-3310-51-2300	Retirement Contributions	38,009	39,294	44,509	41,016	34,937	37,830	26,379	39,569	39,920
505-3310-51-2500	Unemployment Insurance	76,466	118,063	127,436	138,785	128,388	127,990	95,274	142,911	73,695
505-3310-51-2600	Workers' Compensation Insurance	19,200	20,640	20,640	21,670	6,880	6,710	6,710	10,065	7,960
Operating Expenses										
505-3310-52-1300	Other Professional Services	946,713	1,095,615	1,206,473	1,128,939	1,072,110	1,608,845	949,303	1,423,955	1,510,200
505-3310-52-1360	Engineering Fees	1,696	3,925	1,590	1		10,000	2,450	3,675	5,000
505-3310-52-1500	Legal Services						1,000	20,000	30,000	20,000
505-3310-52-1600	Other Services & Fees	10,809	9,200	89,214	30,861	9,471	25,000	9,200	13,800	25,000
505-3310-52-2100	Utilities	344,670	312,531	357,733	359,205	380,248	410,000	334,442	501,663	480,000
505-3310-52-2111	Trash & Brush Disposal	54		75	75	324	500			500
505-3310-52-2210	Uniforms	2,540	3,744	3,255	2,993	3,154	4,000	2,869	4,304	4,000
505-3310-52-2310	Maintenance - Office Equipment	138				176	1,000			1,000
505-3310-52-2320	Maintenance - Computer						1,500			1,500
505-3310-52-2330	Maintenance - Software				4,338	4,699	1,500	207	311	1,500
505-3310-52-2340	Maintenance - Buildings & Grounds	19,410	35,561	64,289	15,791	41,482	65,000	55,142	82,713	65,000
505-3310-52-2350	Maintenance - Heating & Air	1,699	652	61	61	15,490	10,000			10,000
505-3310-52-2360	Maintenance - Vehicle & Equipment	15,467	5,098	4,761	3,886	13,820	9,500	3,093	4,640	8,800
505-3310-52-2361	Maintenance - Water Treatment Plant	73,207	87,192	79,040	91,251	92,885	150,000	62,640	93,960	150,000
505-3310-52-2365	Maintenance - Minor Equipment	83		494			3,000			1,500
505-3310-52-2430	Rents						20,000			10,000
505-3310-52-2520	Corps of Engineers	192,109	327,123	213,444	242,843	80,127	450,000	54,281	81,422	200,000
505-3310-52-3110	Insurance - Claims									
505-3310-52-3120	Insurance - Vehicle & Equipment	700	785	825	865	955	1,100	1,100	1,650	1,100
505-3310-52-3130	Insurance - General Liability	8,630	9,665	10,150	10,660	12,725	14,635	14,635	21,953	20,635
505-3310-52-3140	Insurance - Property & Casualty	7,630	12,100	16,570	22,865	25,150	28,920	28,920	43,380	34,920
505-3310-52-3210	Communications - Phones & Cellulars	19,167	18,786	21,279	23,976	23,976	24,370	17,748	26,622	23,545
505-3310-52-3400	Postage		10				1,000	11	17	500
505-3310-52-3510	Travel & Related Expenses	1,199	262	76		1,437	1,500	(59)	(89)	1,500
505-3310-52-3520	Convention & Seminar Registration	720	425			3,650	2,000	400	600	2,000
505-3310-52-3530	Employee Training		1,647		3,700	495	4,500	3,761	5,642	4,500
505-3310-53-1110	Office Equipment & Supplies	858	469	768	1,194	622	1,200	890	1,335	1,500
505-3310-53-1111	Minor Equipment & Office Machine						1,000			1,000

**City of Cartersville
Budget Work Report
Fiscal Year 2023 - 24**

Department: Water Treatment (505-3310)

Water Fund										
Acct No-	Description	2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Year Dept. Budget	5/31/2023 Current Yr. Actual	Y-T-D Annualized	2023-24 Approved Budget
505-3310-53-1120	Minor Computer Supplies		198				1,000			1,000
505-3310-53-1122	Computer Equipment & Software		2,669		7,294	1,345	5,000	9,948	14,922	7,500
505-3310-53-1130	Minor Equipment & Supplies	1,614	595	1,058	258	426	1,500	24	36	1,500
505-3310-53-1132	Agricultural Supplies	650	116	98		214	500			500
505-3310-53-1133	Safety Meetings & Supplies	795	912	260	626	307	1,500	568	852	1,000
505-3310-53-1140	Janitorial Supplies	1,465	1,737	1,175	2,544	193	2,500	1,362	2,043	2,500
505-3310-53-1150	Chemical & Medical Supplies	165,665	188,984	211,016	203,089	263,801	265,000	258,669	388,004	325,000
505-3310-53-1155	Lab Expense	48,544	58,393	64,260	83,194	64,808	65,000	58,978	88,467	75,000
505-3310-53-1156	Lab Testing by Outside Companies	1,380	1,199	5,392	5,601	3,119	10,000	3,580	5,370	10,000
505-3310-53-1160	Mechanical Supplies	91				191	3,000			1,500
505-3310-53-1170	Educational						1,000			2,000
505-3310-53-1260	Fuel Expense	14,598	7,441	6,392	6,357	6,611	1,000	4,444	6,666	2,000
505-3310-53-1400	Memberships & Subscriptions	90	750	90		447	1,500			1,000
505-3310-58-1150	Lease Pool Payment - Principal									
505-3310-58-2150	Lease Pool Payment - Interest									
505-3310-61-1000	Operating Transfer Out	11,035	3,244	3,738	5,537	19,762				
Capital Expenses		1,932,247	1,614,964	1,607,758	1,232,102	169,462	4,325,000	60,359	162,321	4,150,000
505-3310-54-1300	Buildings									
505-3310-54-1310	Bldg Improvements (Flouride Feeder)									
505-3310-54-1314	Renab Two Sand Filters (BOND)									
505-3310-54-1315	Plant Cleanwell Clear Coating Project									
505-3310-54-1317	Renab Sand Filters 1, 3, & 7 - Bond									
505-3310-54-1320	WTP Capacity Expansion & Design 2023									
505-3310-54-1321	Dredge Lagoon - Bond									
505-3310-54-1331	Freight Elevator Rehab-Bonds									
505-3310-54-1332	#10 Sed Basin Valve Replacement									
505-3310-54-2100	Machinery (Incl. Off-Road Equipment)									
505-3310-54-2200	Motor Vehicles	34,094								
505-3310-54-2300	Office Furniture & Equipment - Major									
505-3310-54-2310	Computer Hardware & Software									
505-3310-54-2320	Instruments & Implements									
505-3310-54-2321	Main St. Pump Station Telemetry									
505-3310-54-2322	WTP SCADA PLC									
505-3310-54-2323	Secondary Containment-Liquid Lime									
505-3310-54-2326	HSP#2 Stabilization - Bond	302,204	1,169,064							
505-3310-54-2327	Alum Secondary Containment									
505-3310-54-2328	Activated Carbon Feed System									
505-3310-54-2329	HSP#1 Replacement - Bond	1,485,407								
505-3310-54-2330	River Pump Station Design - PreOxidant	73,780	15,433	28,187						
505-3310-54-2331	AB Tank Mixing	17,856								
505-3310-54-2332	Center Road Tank Mixing	14,421								
505-3310-54-2333	Misc. Equipment Replacement - WTP	4,485	4,627				50,000			50,000

City of Cartersville
Budget Work Report
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Department: Water Treatment (505-3310)

Acct No-	Description	Water Fund												
		2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Yr. Dept. Budget	5/31/2023 Current Yr. Actual	Y-T-D Annualized	2023-24 Approved Budget				
505-3310-54-2334	Fairview Tank Mixing													
505-3310-54-2335	Morningside Tank Mixing													
505-3310-54-2336	Allatoona Water Supply Expansion		100,000		25,000	50,000	100,000	50,000						100,000
505-3310-54-2337	Washwater Tank Replacement		4,644	698,854										
505-3310-54-2338	HSP #2 Switchgear Replacement				116,975									
505-3310-54-2339	HSPB #2 Multiline Controls				20,761	4,462	100,000	2,145						
505-3310-54-2340	Roof Replacement-Generator & Chlorine						75,000							
	Total Expenses for the Department	3,645,989	3,534,813	3,726,429	3,253,573	2,023,408	6,705,210	1,605,668	2,480,285	6,414,030				

**City of Cartersville
Budget Work Report
Fiscal Year 2023 - 24**

Department: Water & Sewer Distribution (505-3320)		Water Fund									
Acct No-	Description	2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Year Dept. Budget	5/31/2023 Current Yr. Actual	Y-T-D Annualized	2023-24 Approved Budget	
Personnel Expenses											
505-3320-51-1100	Salaries	1,783,186	1,739,159	1,798,316	1,835,739	2,102,941	2,542,895	1,636,784	2,455,176	2,297,240	
505-3320-51-1101	Contra-Regular Salaries	1,117,972	1,093,777	1,163,944	1,136,477	1,321,141	1,551,260	1,004,882	1,507,323	1,536,895	
505-3320-51-1108	Life Insurance Benefit Expense	129	157	164	150	179	200			330	
505-3320-51-1250	Other Pay (Sick & Longevity)						7,140			7,075	
505-3320-51-1300	Overtime	36,593	29,840	27,817	31,994	33,206	35,000	28,155	42,233	35,000	
505-3320-51-2100	Health & Dental Insurance	206,716	201,573	184,639	225,938	242,448	383,555	219,663	329,495	312,350	
505-3320-51-2110	Retiree Benefit Expenses	50,132	48,024	46,269	40,522	34,762	43,465	29,912	44,868	51,435	
505-3320-51-2120	Life & Disability Insurance	8,263	7,686	8,061	7,667	7,867	12,190	6,458	9,687	12,410	
505-3320-51-2200	Social Security Expenses	82,999	81,225	85,789	83,658	96,883	121,895	74,693	112,040	120,790	
505-3320-51-2300	Retirement Contributions	251,165	245,620	250,378	276,693	353,036	371,485	256,853	385,280	201,275	
505-3320-51-2400	Deferred Comp 401A Contributions	2002	2002	2000	1925	2079	2,000	1,463	2,195	2,000	
505-3320-51-2600	Workers' Compensation Insurance	27,215	29,255	29,255	30,715	11,340	14,705	14,705	22,058	17,680	
Operating Expenses		1,179,943	1,233,288	1,368,400	1,217,957	1,256,421	2,038,775	952,266	1,403,861	1,491,920	
505-3320-52-1200	Professional Services	97			437	680	50,000	15,120		25,000	
505-3320-52-1205	Prof Services - Employee Assistance										
505-3320-52-1300	Other Professional Services	825	3,088	79,614	7,400	4,000	15,000	4,008	6,012	15,000	
505-3320-52-1301	Prof. Services-GIS Mapping	12,000	12,000	12,000	12,000	12,000	12,000	9,000	13,500	12,000	
505-3320-52-1305	Water and Sewer Rate Study						100,000	53,645	80,468		
505-3320-52-1308	Consulting Fees - AMI System		29,225	30,329	29,443						
505-3320-52-1309	2009 Bond Refunding Expense										
505-3320-52-1360	Engineering Fees	5,588									
505-3320-52-1500	Legal Services	17,277	16,095	18,788	13,327	19,323	20,000	29,037	43,556	15,000	
505-3320-52-1600	Other Services & Fees	3,137	3,467	2,264	1,942	2,287	5,000	4,746	7,119	5,000	
505-3320-52-1601	Bank Service Charges	29,603	7,298	14,295	6,745	8,380	15,000	1,214			
505-3320-52-2100	Utilities	58,392	58,205	66,442	59,517	58,078	70,000	49,477	74,216	70,000	
505-3320-52-2111	Trash & Brush Disposal										
505-3320-52-2125	Customer Rebates	1,214	350	250	150		5,000				
505-3320-52-2200	Janitorial Services										
505-3320-52-2210	Uniforms					7			65		
505-3320-52-2310	Maintenance - Office Equipment	5,853	8,769	6,379	7,892	6,380	6,000	5,536	8,304	7,000	
505-3320-52-2320	Maintenance - Computer	997	689	557	431	671	1,000	454	681	1,000	
505-3320-52-2330	Maintenance - Software	2,680					4,000			2,000	
505-3320-52-2340	Maintenance - Buildings & Grounds		1,245			369	5,000			2,000	
505-3320-52-2341	Maintenance - Sewers	8,482	4,680	24,071	5,799	6,316	25,000	8,746	13,119	25,000	
505-3320-52-2350	Maintenance - Heating & A/C	36,070	47,034	37,788	40,868	107,891	100,000	34,445	51,668	125,000	
505-3320-52-2360	Maintenance - Heating & A/C	338	4,215	165	232		4,500	11	17	4,500	
505-3320-52-2365	Maintenance - Vehicle & Equipment	36,908	26,803	23,059	20,986	37,775	39,550	24,760	37,140	40,000	
505-3320-52-2369	Maintenance - Minor Equipment	797	273	583	1,433	1,293	1,000	148	222	1,000	
505-3320-52-2370	Maintenance - Fire Hydrants	568	1,839	20,711	8,492	7,843	20,000	5,213	7,820	20,000	
505-3320-52-2375	Maintenance - Streets	12,668	13,923	19,606	21,186	14,211	25,000	6,983	10,475	25,000	
505-3320-52-2380	Maintenance - Water Mains	107,816	63,582	83,062	80,230	67,212	125,000	5,448	8,172	125,000	
505-3320-52-2390	Maintenance - Meters & Settings	27,667	74,338	96,120	36,169	27,696	95,000	16,163	24,245	95,000	

**City of Cartersville
Budget Work Report
Fiscal Year 2023 - 24**

Department: Water & Sewer Distribution (505-3320)		Water Fund									
Acct No-	Description	2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Year Dept. Budget	5/31/2023 Current Yr. Actual	Y-T-D Annualized	2023-24 Approved Budget	
505-3320-52-2395	Maintenance - Service Connections				909	2,191	5,000			5,000	
505-3320-52-2420	Postage Meter Lease/Auto Allowance			14	14	7	1,000			1,000	
505-3320-52-2430	Rents										
505-3320-52-3110	Insurance - Claims		15,455	16,255	17,065	18,770	21,585	21,585	32,378	21,585	
505-3320-52-3120	Insurance - Vehicle & Equipment	13,800	37,295	39,160	41,120	45,230	52,015	52,015	78,023	52,015	
505-3320-52-3130	Insurance - General Liability	33,300	8,625	9,055	9,505	51,340	59,040	59,040	88,560	59,040	
505-3320-52-3140	Insurance - Property & Casualty	5,750	85,802	82,588	83,007	81,236	81,145	61,154	91,731	80,680	
505-3320-52-3210	Communications - Phones & Cellulars	86,201									
505-3320-52-3220	Communications - Pagers & Radios										
505-3320-52-3300	Advertising		350	399	399	833	1,500	332	498	1,500	
505-3320-52-3400	Postage	653	956	560	560	690	500	332	498	500	
505-3320-52-3510	Travel & Related Expenses	6,096	6,088	2,944	2,298	4,316	6,000	5,720	8,580	6,000	
505-3320-52-3520	Convention & Seminar Registration	3,729	6,635	3,330	2,020	5,782	5,000	1,554	2,331	5,000	
505-3320-52-3530	Employee Training	2,211	3,790	834	2,343	1,550	4,000	3,141	4,712	5,000	
505-3320-53-1110	Office Equipment & Supplies	4,076	2,262	2,651	4,903	2,695	5,000	1,907	2,861	5,000	
505-3320-53-1111	Minor Equip & Office Machinery	89	20				2,000	41	62	2,000	
505-3320-53-1115	Reimbursement Locator Services	71,813	107,782	98,147	84,208		90,000			1,000	
505-3320-53-1120	Minor Computer Supplies						1,500			1,000	
505-3320-53-1122	Computer Equipment & Software	8,505	4,263	5,666	6,247	7,388	10,000	18,627	27,941	10,000	
505-3320-53-1130	Minor Equipment & Supplies	12,118	9,761	6,371	7,867	6,307	10,000	4,152	6,228	10,000	
505-3320-53-1132	Agricultural Supplies						1,500			1,500	
505-3320-53-1133	Safety Meetings & Supplies	1,574	1,432	1,220	789	968	3,000	1,217	1,826	3,000	
505-3320-53-1140	Janitorial Supplies	753	822	724	5,495	307	4,000	894	1,341	4,000	
505-3320-53-1150	Chemical & Medical Supplies				94		500			500	
505-3320-53-1160	Mechanical Supplies						1,000			1,000	
505-3320-53-1260	Fuel Expense	19,600	25,112	29,797	29,812	40,111	33,540	29,176	43,764	45,200	
505-3320-53-1400	Memberships & Subscriptions	7,575	5,931	6,321	6,138	5,711	6,500	3,063	4,595	6,500	
505-3320-53-3000	Bad Debt Expense		46,164								
505-3320-58-1150	Lease Pool Payment - Principal										
505-3320-58-2150	Lease Pool Payment - Interest										
505-3320-58-4000	Debt Issuance Costs	17,833	170								
505-3320-61-1000	Operating Transfer Out	122									
505-3320-61-1100	Transfer to Reserves	44,769	17,055	50,950	29,909	54,019	350,000				
505-3320-61-1120	Utility Services Reimbursement						525,400	394,047	591,071	525,400	
505-3320-61-2000	Loss on Disposition of Assets	470,400	470,400	470,400	525,396	525,396					
505-3320-63-1000	Sink Hole Expenses										
Debt Service		3,073,024	3,829,686	3,614,547	3,617,570	3,612,826	3,618,225	2,563,252	3,844,878	3,619,225	
505-3320-58-1110	Revenue Bonds - Principal Payments	2,870,000	1,240,000	1,085,000	780,000	50,000	1,180,000			1,240,000	
505-3320-58-1111	GEFA Loans - Principal Payments										
505-3320-58-2151	Debt Service - Interest	203,024	2,589,686	2,529,547	2,837,570	3,562,826	2,438,225	2,563,252	3,844,878	2,379,225	
505-3320-58-2210	State Revolving Loan Interest										

**City of Cartersville
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Department: Water & Sewer Distribution (505-3320)		Water Fund									
Acct No-	Description	2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Year Dept. Budget	5/31/2023 Current Yr. Actual	Y-T-D Annualized	2023-24 Approved Budget	
Capital Expenses											
505-3320-54-1100	Land	733,560	2,037,843	1,026,532	717,400	1,735,371	16,550,000	3,400,545	5,093,710	21,717,180	
505-3320-54-1300	Buildings			10,000							
505-3320-54-1301	Water Admin Building					29,700	7,500,000	7,000	10,500	9,000,000	
505-3320-54-1310	Building Improvements							491,780	737,670		
505-3320-54-1320	Sanitary Sewers - Bonds		41,830		699	3,261		1,200	1,800		
505-3320-54-1327	N Tenn St 24" Gravity Sewer Replacement			5,000	46,398	63,065	100,000	69,240	103,860	120,000	
505-3320-54-1328	Sewer I&I Study & Remodeling	63,197									
505-3320-54-1330	Sewer Cleaning & Video Project										
505-3320-54-1331	Mission Rd Sewer Replacement	72,517	8,750		4,800	482,128	750,000	1,467,985	2,201,978		
505-3320-54-1333	Gilmer Street Sewer Replacement										
505-3320-54-1334	Dellinger Pasture@Cassville Rd										
505-3320-54-1336	Davis St & Bartow St Sewer Replacement										
505-3320-54-1337	South Bartow St Sewer Replacement										
505-3320-54-1338	Church Street Sewer Replacement										
505-3320-54-1340	West MLK Jr Drive Sewer Extension										
505-3320-54-1345	Jones Mill Rd Sewer Relocation					1,800		34,263	51,394	2,000,000	
505-3320-54-1346	Grassdale Water Main Relocation							3,481	5,222		
505-3320-54-1510	Water Main Extension										
505-3320-54-1511	N Erwin St Water Main - Capacity Fees	505			19,133	12,459		36,189	54,284		
505-3320-54-1513	Meters & Settings (Remote Read Meters)		13,213								
505-3320-54-1522	Hwy 113/61 Utilities Relocation										
505-3320-54-1525	Sewer Renewal *										
505-3320-54-1526	Etowah Water Main Replacement - Bond										
505-3320-54-1529	River Intake & Pump Station - Bonds										
505-3320-54-1531	Indian Mounds Rd Water Main Extension										
505-3320-54-1532	Lindsey Dr Water Main Replacement										
505-3320-54-1533	2012 Construction Engineering Fees										
505-3320-54-1534	West Ave Water Main Rplc-Bonds										
505-3320-54-1535	Hwy 41/Hwy411 Water Main Relocation	55,715									
505-3320-54-1536	Water Main Relocation-DOT State Rt 20 Project										
505-3320-54-1537	E Main St 36" Water Main Relocation(Kroger)										
505-3320-54-1538	Jones Mill Rd Water Relocation										
505-3320-54-1539	N Erwin St Water Main - Phase III	49,147									
505-3320-54-1600	Douthit Ferry Sewer										
505-3320-54-2012	Fire Hydrants	27		11,539	544						
505-3320-54-2100	Machinery (Incl. Off-Road Equipment)	67,418		159,864							
505-3320-54-2200	Motor Vehicles	181,647	90,742		34,494	66,313				645,000	
505-3320-54-2300	Office Furniture & Equipment - Major					97,374					
505-3320-54-2310	Computer Hardware & Software										
505-3320-54-2320	Instruments & Implements *	948			547	1,225				500,000	
505-3320-54-2321	Mapping		98								
505-3320-54-2325	AMI *				54,523	237,368	4,500,000	1,050,493	1,575,740	3,162,180	

**City of Cartersville
Budget Work Report
Fiscal Year 2023 - 24**

Department: Water & Sewer Distribution (505-3320)

		Water Fund									
Acct No-	Description	2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Year Dept. Budget	5/31/2023 Current Yr. Actual	Y-T-D Annualized	2023-24 Approved Budget	
505-3320-54-3409	Atco-Pettit Creek Sewer Relocation					27,455	250,000	4,738	7,107	300,000	
505-3320-54-3410	Donn Drive Pettit Creek Crossing Elimination						100,000			150,000	
505-3320-54-3411	Overlook Lift Station - Sewer Capacity Fees									1,500,000	
	Transfers to General Fund									2,953,620	
505-3320-61-1100	Contribution to General Fund	2,077,820	2,077,820	2,077,820	2,170,705	2,420,705	2,603,620	1,954,377	2,931,566	609,620	
505-3320-61-1105	Payment in Lieu of Taxes Expense - Water System	318,712	160,125	50,950	132,172	187,735	342,225	120,679	181,019		
505-3320-61-1106	Payment in Lieu of Taxes Expense - Sewer System	1,127,451	1,234,277	1,322,483	1,323,977	1,456,827	1,470,235	1,202,041	1,803,082	1,550,000	
		631,657	683,418	704,387	714,556	776,143	791,160	631,657	947,486	794,000	
	Total Expenses for the Department	8,847,533	10,917,796	9,885,615	9,559,371	11,128,264	27,353,515	10,507,224	15,729,191	32,079,185	

City of Cartersville
Budget Work Report
Fiscal Year 2023 - 24

7/21/2023

Department: Water Pollution Control (505-3330)		Water Fund									
Acct No-	Description	2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Year Dept. Budget	5/31/2023 Current Yr. Actual	Y-T-D Annualized	2023-24 Approved Budget	
Personnel Expenses											
505-3330-51-1100	Salaries	994,898	1,115,903	1,172,761	1,150,314	1,233,695	1,457,915	1,049,841	1,574,762	1,390,545	
505-3330-51-1108	Life Insurance Benefit Expense	611,641	676,233	743,324	721,421	759,664	888,940	656,965	985,448	940,470	
505-3330-51-1250	Other Pay (Sick & Longevity)	76	108	129	106	82	160			150	
505-3330-51-1300	Overtime			39,866	47,967	70,881	4,060			4,290	
505-3330-51-2100	Health & Dental Insurance	42,176	52,934	39,866	47,967	70,881	13,000	40,825	61,238	13,000	
505-3330-51-2110	Retiree Benefit Expenses	140,992	132,108	121,933	111,261	127,438	250,495	132,053	198,080	184,945	
505-3330-51-2120	Life & Disability Insurance	16,512	21,786	25,156	24,621	26,459	31,750	22,488	33,732	34,340	
505-3330-51-2200	Social Security Expenses	4,993	5,134	5,625	5,184	4,841	7,545	4,763	7,145	7,875	
505-3330-51-2300	Retirement Contributions	45,933	51,823	55,401	55,138	59,662	69,310	50,305	75,458	73,270	
505-3330-51-2500	Unemployment Insurance	111,150	152,747	158,297	160,436	173,038	180,205	129,992	194,988	117,400	
505-3330-51-2600	Workers' Compensation Insurance	21,425	23,030	23,030	24,180	11,630	12,450	12,450	18,675	14,805	
Operating Expenses											
505-3330-52-1300	Other Professional Services	1,223,058	1,157,003	1,137,027	1,497,421	1,671,575	1,827,145	1,543,946	2,235,849	2,332,005	
505-3330-52-1360	Engineering Fees		73	234			5,000			20,000	
505-3330-52-1600	Other Services & Fees	11,773	2,005	2,573	5,784	1,580	5,000	3,028	4,542	5,000	
505-3330-52-2100	Utilities	441,681	474,328	449,121	455,646	458,664	575,000	443,424	665,136	625,000	
505-3330-52-2111	Trash & Brush Disposal		450				1,000			1,000	
505-3330-52-2200	Janitorial Services					35					
505-3330-52-2210	Uniforms	3,659	5,346	4,713	4,575	3,438	4,000	5,366	8,049	5,000	
505-3330-52-2310	Maintenance - Office Equipment		25	4			500			500	
505-3330-52-2320	Maintenance - Computer						500			1,000	
505-3330-52-2330	Maintenance - Software						500			1,000	
505-3330-52-2340	Maintenance - Buildings & Grounds	8,395	44,570	6,140	19,085	46,729	40,000	22,751	34,127	40,000	
505-3330-52-2350	Maintenance - Heating & A/C	5,542	10,520		13,553	1,766	10,000	2,868	4,302	10,000	
505-3330-52-2360	Maintenance - Vehicle & Equipment	25,959	25,671	25,108	63,765	61,033	45,000	22,685	34,028	39,740	
505-3330-52-2361	Maintenance - WPC Plant	362,137	244,850	209,097	273,226	233,898	350,000	225,412	338,118	350,000	
505-3330-52-2362	Biosolids Disposal	12,286	24,284	28,647	14,744	94,317	50,000	3,202		50,000	
505-3330-52-2363	Watershed Protection Plan Implementation				42,985	39,402	65,000	50,178		65,000	
505-3330-52-2365	Maintenance - Minor Equipment	1,648	2,477	2,871	2,763	6,912	10,000	387	581	10,000	
505-3330-52-2430	Rents	618	1,783	776	951	704	2,000	1,224	1,836	2,000	
505-3330-52-3110	Insurance - Claims										
505-3330-52-3120	Insurance - Vehicle & Equipment	2145	2400	2520	2645	2910	3,345	3,345	5,018	3,345	
505-3330-52-3130	Insurance - General Liability	12600	14110	14815	15555	17110	19,675	19,675	29,513	25,675	
505-3330-52-3140	Insurance - Property & Casualty	12,245	19,590	26,935	37,170	40,885	47,015	47,015	70,523	53,015	
505-3330-52-3210	Communications - Telephones & Cellulars	27,038	28,391	29,438	32,212	34,794	32,835	25,839	38,759	33,435	
505-3330-52-3300	Advertising			40							
505-3330-52-3400	Postage	18				21	500			500	
505-3330-52-3510	Travel & Related Expenses	1,186	2,448	817	89	2,294	3,000	1,761	2,642	3,000	
505-3330-52-3520	Convention & Seminar Registration	870	390		1,104	3,860	1,500	525	788	3,500	
505-3330-52-3530	Employee Training	1,966	4,910	250	4,945	1,227	5,000	4,910	7,365	6,000	
505-3330-53-1110	Office Equipment & Supplies	5497	3384	6516	5876	7047	5,000	2,969	4,454	5,000	
505-3330-53-1111	Minor Equip & Office Machinery		1253	79			500	1,918	2,877	500	

**City of Cartersville
Budget Work Report
Fiscal Year 2023 - 24**

7/21/2023

Department: Water Pollution Control (505-3330)

Water Fund

Acct No-	Description	2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Year Dept. Budget	5/31/2023 Current Yr. Actual	Y-T-D Annualized	2023-24 Approved Budget
505-3330-53-1120	Minor Computer Supplies				69	20	1,000			1,000
505-3330-53-1122	Computer Equipment & Software	250	3,037	4,071	4,940	2,334	3,000	13,889	20,834	5,000
505-3330-53-1130	Minor Equipment & Supplies	7131	4901	6291	7450	12398	10,000	6,337	9,506	10,000
505-3330-53-1132	Agricultural Supplies	3,751					750			750
505-3330-53-1133	Safety Meetings & Supplies	1,582	5,509	5,215	10,930	8,926	7,500	6,984	10,476	7,500
505-3330-53-1140	Janitorial Supplies	2,054	1,901	1,317	2,256	3,000	2,500	2,821	4,232	3,000
505-3330-53-1150	Medical & Chemical Supplies	150,839	108,928	196,330	254,269	353,293	350,000	518,427	777,641	750,000
505-3330-53-1155	Lab Expenses	47,240	58,213	63,632	63,919	74,138	75,000	40,887	61,331	80,000
505-3330-53-1156	Lab Testing by Outside Companies	4,940	2,294	3,052	7,577	13,618	25,000	17,578	26,367	25,000
505-3330-53-1157	Lab Testing for Industrial Customers	14,661	7,388	8,777	22,570	10,490	15,000	10,118	15,177	45,000
505-3330-53-1160	Mechanical Supplies	8,777	11,500	7,028	9,508	10,149	10,000	12,361	18,542	12,000
505-3330-53-1260	Fuel Expense	25,793	23,256	20,646	25,820	37,029	45,025	26,062	39,093	33,045
505-3330-53-1400	Memberships & Subscriptions	255	483	173	320	271	500			500
505-3330-58-1150	Lease Pool Payment - Principal									
505-3330-58-2150	Lease Pool Payment - Interest									
505-3330-61-1000	Operating Transfer Out	18,522	16,335	10,039	90,882	87,283				
	Capital Expenses	5,979,342	3,992,829	20,671,587	14,023,906	3,506,701	235,000	-		2,585,000
505-3330-54-1100	Land	5,075,756								
505-3330-54-1300	Building Improvements									
505-3330-54-1320	WPCP Capacity Expansion & Design 2023									
505-3330-54-1322	Clarifier									
505-3330-54-1327	2003 WPCP Modifications									
505-3330-54-1339	2011 Return Aerobic Sludge Line - Capacity									
505-3330-54-1341	Rehab & Paint 2 Screw Lift Pumps									
505-3330-54-1343	Lift Screw Coating Replacement									
505-3330-54-1344	P2 - Basin Decking Repairs									
505-3330-54-1346	2015 Polymer System Upgrade									
505-3330-54-1347	Nutrient Removal Modifications - Bonds									
505-3330-54-1348	C5 Flight Mixer	887,521	3,992,829	20,615,227	13,740,393	3,271,810				
505-3330-54-1349	Generator Power to Process Buildings									
505-3330-54-1350	Lift Station Control System									
505-3330-54-2100	Machinery (Incl. Off-Road Equipment)									
505-3330-54-2200	Motor Vehicles	495			157,000	193,327	185,000			150,000
505-3330-54-2300	Office Furniture & Equipment - Major				126,513					60,000
505-3330-54-2310	Computer Hardware & Software									325,000
505-3330-54-2320	Instruments & Implements			56,360		8,852				
505-3330-54-2324	#2 Grit Chamber Rehabilitation	15,570								
505-3330-54-2325	P1 Mixing Enhancements-Sewer Capacity Fees									
505-3330-54-2326	#1 Grit Collector Rehabilitation									
505-3330-54-2327	Brown Farm Lift Station Rehab									
505-3330-54-2328	Clarifier Wier Replacement									
505-3330-54-2329	Belt Press PLC Controls									
505-3330-54-2330	Aerator Gearbox Heaters									
505-3330-54-2331	Misc. Equipment Replacemnet - WPCP									50,000
505-3330-54-2332	Autoclave					32,712	50,000			

City of Cartersville
Budget Work Report
Fiscal Year 2023 - 24

7/21/2023

Department: Water Pollution Control (505-3330)

Water Fund

Acct No-	Description	2017-18 Actual Year	2018-19 Actual Year	2019-20 Actual Year	2020-21 Actual Year	2021-22 Actual Year	2022-23 Current Year Dept. Budget	5/31/2023 Current Yr. Actual	Y-T-D Annualized	2023-24 Approved Budget
	Total Expenses for the Department	8,197,298	6,265,735	22,981,375	16,671,641	6,411,971	3,520,060	2,593,787	3,810,611	6,307,550