

THE CITY OF GRANTVILLE, GEORGIA

RESOLUTION NO. 2023-19  
BEFORE THE CITY COUNCIL

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A RESOLUTION TO ADOPT THE FISCAL YEAR 2023-2024  
BUDGET FOR THE CITY OF GRANTVILLE, GEORGIA,  
APPROPRIATING THE AMOUNTS SHOWN AS EXPENDITURES,  
ADOPTING THE ANTICIPATED REVENUES, AND PROHIBITING  
EXPENDITURES TO EXCEED APPROPRIATIONS.

WHEREAS, a proposed Budget for the City of Grantville has been presented to the City Council by the Mayor;  
and

WHEREAS, appropriately advertised public hearings have been held on the proposed Budget, as required by  
State law and City Charter; and

WHEREAS, the Mayor and City Council have reviewed the Budget and have made certain amendments to both  
funding sources and appropriations, and

WHEREAS, there is a balanced Budget, such that anticipated funding sources equal or exceed proposed  
expenditures; and

WHEREAS, the Mayor and City Council intend to adopt an annual Operating Budget for the Fiscal Year 2023-  
2024.

NOW, THEREFORE BE IT RESOLVED that the Operating Budget, shown as "Exhibit A" attached hereto and  
incorporated herein by reference and made a part of this Resolution, shall be the City of Grantville's Fiscal Year  
2023-2024 Operating Budget; and

BE IT FURTHER RESOLVED that this Budget be and is hereby approved and that the anticipated revenues  
presented for each fund are adopted in the amounts shown and that the amounts shown for each fund as proposed  
expenditures are hereby appropriated to the departments named in each fund; and

BE IT FURTHER RESOLVED that any increase or decrease in appropriations or revenues other than those  
exceptions provided for herein shall require approval of the Mayor and City Council; and

BE IT FURTHER RESOLVED that such revisions to the Budget may be made by majority vote of the Mayor  
and City Council at any business meeting; and

BE IT FURTHER RESOLVED that the expenditures shall not exceed the appropriations authorized by the  
Budget or amendments thereto and that expenditures for the fiscal year shall not exceed actual funding available.

HEREBY RESOLVED in lawfully assembled open session this 28TH day of AUGUST, 2023.

ATTEST:

  
City Clerk

  
Mayor





City of Grantville  
Fiscal Years 2024 & 2025  
Draft Budgets

7/24/2023

07.31.2023  
File copy

## CITY OF GRANTVILLE, GEORGIA

SUMMARY OF REVENUES, EXPENDITURES, AND  
OTHER FINANCING SOURCES

## GENERAL FUND

## SUMMARY OF REQUESTED FY 2024 BUDGET

	FY 2024
<b>REVENUES</b>	
Taxes	\$ 2,603,580
Licenses & Permits	179,500
Intergovernmental	302,742
Charge for Services	15,150
Miscellaneous	50,000
Other Financing Sources	<u>7,500</u>
<b>Total Revenues</b>	<b>\$ <u>3,158,472</u></b>
<b>EXPENDITURES</b>	
General Government	\$ 492,660
Police	1,912,092
Fire Services	349,272
Code Enforcement/Animal Control	165,890
Roads & Streets	316,816
Street Lights	85,000
Cemetery	35,000
Senior Center	394,425
Parks & Recreation	160,948
Building & Zoning	65,000
Contingency	<u>100,000</u>
<b>Total Operating Expenditures</b>	<b>\$ <u>4,077,103</u></b>
<b>OTHER FINANCING SOURCES (USES)</b>	
Operating Transfers In - Muni Court Fund	\$ 121,515
Operating Transfers In - Utilities Funds	166,656
Fund Balance - Municipal Court Fund	130,608
Fund Balance - General Fund	108,917
Fund Balance - Utility Funds	190,935
Proceeds from Debt - Capital Leases	<u>200,000</u>
<b>Total Other Financing Sources (Uses)</b>	<b>\$ <u>918,631</u></b>
<b>EXCESS (DEFICIENCY) OF REVENUES &amp; OTHER FINANCING SOURCES VERSUS EXPENDITURES</b>	<b>\$ <u>-</u></b>

City of Grantville

Trend Analysis for FY 2024 & FY 2025 Budgets

General Fund (Fund 100)

Dept/Class	Account #	Account Description	2022 Adopted Budget	2023 Adopted Budget	2024 Requested Budget	2025 Forecasted Budget
<b>Revenues</b>						
<b>Taxes</b>			\$	\$	\$	\$
	311100	Real Property-Current Year	596,053.79	602,756.40	883,111.68	909,605.03
	311200	Real Property-Prior Year	-	-	-	-
	311300	Personal Property - Current Year	-	-	7,181.45	7,181.45
	311310	Personal Property Taxes - Motor Vehicle	4,500.00	4,500.00	2,823.59	2,823.59
	311315	TAVT Fee	50,000.00	95,500.00	98,000.00	98,000.00
	311320	Mobile Home	-	-	577.32	577.32
	311350	Personal Property - Railroad Equipment	600.00	600.00	-	-
	311400	Personal Property - Prior Year	-	-	-	-
	311600	Real Estate Transfer (Intangible)	-	-	-	-
	311700	Franchise Taxes - Elect Fund - 4% of Rev	58,200.00	58,200.00	67,563.00	69,589.89
	311710	Franchise Tax - Electric	35,500.00	35,500.00	38,000.00	38,000.00
	311750	Franchise Tax - Cable TV	500.00	500.00	11,000.00	11,000.00
	311760	Franchise Tax - Telephone	1,500.00	1,500.00	1,725.00	1,725.00
	313100	Local Option Sales & Use Taxes	760,906.00	962,813.57	1,165,736.58	1,224,023.41
	314200	Alcoholic Beverage Excise	55,000.00	60,000.00	60,000.00	60,000.00
	316200	Insurance Premium Taxes	247,304.72	263,379.52	267,860.93	275,361.03
	318000	Other Taxes	-	-	-	-
	319900	Other	-	-	-	-
<b>Licenses &amp; Permits</b>						
	321100	Alcoholic Beverage License Fee	6,525.00	1,000.00	500.00	500.00
	321130	Liquor License Fee	5,500.00	12,000.00	10,000.00	10,000.00
	321200	Occupational Tax Fee	23,000.00	40,000.00	45,000.00	45,000.00
	321220	Insurance Co. License Fee	9,500.00	7,000.00	8,000.00	8,000.00
	322100	Building Permits	100,000.00	60,000.00	100,000.00	100,000.00
	322210	Zoning & Land Use	-	20,000.00	16,000.00	16,000.00
	322230	Sign Permits	25.00	-	-	-
	322300	Motor Vehicle Operators	-	-	-	-
	322900	Other Fees	1,000.00	-	-	-

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City of Grantville

Trend Analysis for FY 2024 & FY 2025 Budgets

General Fund (Fund 100)

Dept/Class	Account #	Account Description	2022 Adopted Budget	2023 Adopted Budget	2024 Requested Budget	2025 Forecasted Budget
Intergovernmental	323100	Business License Penalty	-	-	-	-
	331000	Federal Govt Grant	-	-	-	-
	331150	Indirect	-	-	-	-
	331151	Nutrition Program	-	-	-	-
	331152	Three Rivers/Sr Citizens	120,000.00	185,000.00	200,000.00	200,000.00
	331311	GOHS Federal Grant	-	-	-	-
	333000	Fed Govt Pymt in Lieu of Tax	-	-	-	-
	334000	State Government Grants (LMIG)	44,206.63	49,000.00	51,000.00	51,000.00
	334150	Indirect Grant Reimbursement	-	-	-	-
	336000	Local Government Grants	-	-	-	-
	336010	Local Gov't Grant - Recreation	-	-	-	-
	336020	Local Gov't - SRO Reimburse - BOE	42,771.50	50,234.75	51,741.79	53,294.05
	337000	Local Gov't Shared Revenues	-	-	-	-
	341100	Admin Court Costs	-	-	-	-
Charge for Services	341190	Other (Credit Check Fees)	10,000.00	9,000.00	2,000.00	2,000.00
	341300	Planning & Dev Fees and chg	-	-	-	-
	341320	Impact Fees	-	-	-	-
	341400	Printing & Duplicating Service	1,000.00	700.00	2,500.00	2,500.00
	341900	Other	-	-	-	-
	341910	Election Qualifying Fee	500.00	400.00	500.00	500.00
	341920	Advertising Fee	-	-	-	-
	341950	Convenience Fees	9,000.00	10,000.00	9,500.00	9,500.00
	342120	Accident Reports	55.00	-	-	-
	342310	Fingerprinting Fee	15.00	-	-	-
	346900	Other Fees	100.00	-	-	-
	347500	Recreation Fees	1,000.00	-	-	-
	347900	Concessions	100.00	-	-	-
	347950	Animal Shelter Fees	200.00	100.00	100.00	100.00
349300	Bad Check Fees	1,000.00	400.00	300.00	300.00	

City of Grantville  
Trend Analysis for FY 2024 & FY 2025 Budgets  
General Fund (Fund 100)

Dept/Class	Account #	Account Description	2022 Adopted Budget	2023 Adopted Budget	2024 Requested Budget	2025 Forecasted Budget
Fines & Forfeitures*	349900	Notary Fees	200.00	175.00	250.00	250.00
(* included in Municipal Court Fund as of FY 2017)	351100	Court Fines	-	-	-	-
	351200	Bonds	-	-	-	-
	351320	Cash Confiscation Revenue	-	-	-	-
	351400	Court - FTA	-	-	-	-
	351920	Technology Assessment Fee	-	-	-	-
Interest	361000	Interest Revenues	10,000.00	2,000.00	14,000.00	14,000.00
Contributions	371000	Contrib & Donations From Pvt Src	-	-	-	-
Miscellaneous	381000	Building/Facility Rentals	20,000.00	20,000.00	25,000.00	25,000.00
	389000	Misc - Other Revenue	-	-	-	-
	389010	Senior Center Lunch Donation	11,000.00	10,000.00	11,000.00	11,000.00
Other Financing Src	392100	Sale of General Fixed Assets	1,500.00	1,500.00	5,000.00	5,000.00
	392200	Property Sale	-	-	-	-
	392300	Sale of Cemetery Lots	1,600.00	-	2,500.00	2,500.00

**Total Revenues** 2,229,862.64 2,563,759.24 3,158,471.34 3,254,330.77

Expenditures	2022 Adopted Budget	2023 Adopted Budget	2024 Requested Budget	2025 Forecasted Budget
City Council (1110)	4,800.00	4,800.00	4,800.00	4,800.00
Regular Employees	297.60	297.60	297.60	297.60
Social Security FICA contrib	69.60	69.60	69.60	69.60
Medicare	-	-	-	-
Unemployment Insurance	11,700.00	12,000.00	17,000.00	17,000.00
Professional	20,000.00	20,000.00	30,000.00	30,000.00
Legal, Accounting and Audit	-	-	-	-
Technical	1,000.00	1,000.00	1,000.00	1,000.00
Election Expense	-	-	-	-

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City of Grantville

Trend Analysis for FY 2024 & FY 2025 Budgets

General Fund (Fund 100)

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Dept/Class	Account #	Account Description	2022 Adopted Budget	2023 Adopted Budget	2024 Requested Budget	2025 Forecasted Budget
	522200	Repairs & Maintenance	100.00	100.00	100.00	100.00
	523100	Insurance other than Employee Benefit	8,629.50	9,492.45	8,107.00	8,917.70
	523200	Communications	500.00	500.00	700.00	700.00
	523300	Advertising	1,500.00	2,000.00	2,000.00	2,000.00
	523400	Printing & Binding	2,000.00	3,000.00	5,000.00	5,000.00
	523500	Travel	2,000.00	2,500.00	5,000.00	5,000.00
	523600	Dues & Fees	6,000.00	7,000.00	15,000.00	15,000.00
	523700	Education & Training	4,500.00	4,500.00	4,500.00	4,500.00
	531100	Supplies	1,000.00	1,000.00	2,000.00	2,000.00
	531300	Food	1,000.00	1,000.00	2,000.00	2,000.00
<b>Mayor (1310)</b>	511100	Regular Employees	1,800.00	1,800.00	1,800.00	1,800.00
	512200	Social Security FICA contrib	111.60	111.60	111.60	111.60
	512300	Medicare	26.10	26.10	26.10	26.10
	512600	Unemployment Insurance	-	-	-	-
	512700	Worker's Compensation	-	-	-	-
	521200	Professional	-	-	-	-
	521210	Legal, Accounting and Audit	-	-	-	-
	522210	Vehicle Repairs & Maintenance	1,200.00	1,000.00	1,500.00	1,500.00
	523100	Insurance other than Employee Benefit	-	-	-	-
	523200	Communications	300.00	300.00	500.00	500.00
	523300	Advertising	-	-	-	-
	523400	Printing & Binding	-	-	700.00	700.00
	523500	Travel	4,000.00	2,000.00	4,000.00	4,000.00
	523600	Dues & Fees	200.00	3,000.00	4,500.00	4,500.00
	523700	Education & Training	2,500.00	3,000.00	3,000.00	3,000.00
	531100	Supplies	250.00	250.00	250.00	250.00
	531270	Gasoline/Diesel	500.00	500.00	500.00	500.00

City of Grantville

Trend Analysis for FY 2024 & FY 2025 Budgets

General Fund (Fund 100)

Dept/Class	Account #	Account Description	2022 Adopted Budget	2023 Adopted Budget	2024 Requested Budget	2025 Forecasted Budget
<b>Finance (1510)</b>						
	511100	Regular Employees	33,222.36	34,883.48	32,155.50	33,763.28
	511120	Admin Employees	-	-	-	-
	511130	City Manager	23,647.14	26,594.77	30,182.34	31,691.46
	511200	Temporary Employees	-	-	23,400.00	24,570.00
	511300	Overtime	5,000.00	4,000.00	4,000.00	4,200.00
	512100	Group Insurance	46,761.81	53,776.08	60,229.21	67,456.72
	512200	Social Security FICA Contribution	3,835.91	4,059.65	5,563.75	5,841.93
	512300	Medicare	897.11	949.43	1,301.20	1,366.26
	512400	Retirement Contribution	11,860.45	12,994.11	13,281.88	13,393.94
	512600	Unemployment Insurance	-	-	-	-
	512700	Worker's Compensation	2,469.50	2,762.10	3,600.00	3,960.00
	521100	Official/Administrative	1,000.00	1,000.00	1,000.00	1,000.00
	521200	Professional	50,000.00	50,000.00	50,000.00	50,000.00
	521210	Legal, Accounting & Audit	20,000.00	20,000.00	20,000.00	20,000.00
	521300	Technical	7,000.00	29,630.00	29,630.00	29,630.00
	521330	Tax Collection Fees	3,000.00	3,000.00	3,000.00	3,000.00
	521900	Employee Benefits	-	-	-	-
	521905	Employee Benefit - Uniforms	-	-	-	-
	522150	Bank charges	8,000.00	8,000.00	8,000.00	8,000.00
	522200	Repairs & Maintenance	3,000.00	3,000.00	3,000.00	3,000.00
	522210	Vehicle Repairs & Maintenance	250.00	500.00	500.00	500.00
	522310	Rental of Land/Builings	-	-	-	-
	522320	Lease of Equip & Vehicles	4,500.00	5,171.00	5,700.00	5,500.00
	523100	Insurance other than Employee Benefit	7,191.80	7,910.98	6,755.00	7,430.50
	523200	Communications	3,000.00	3,000.00	3,700.00	4,070.00
	523210	Communications (Postage)	550.00	650.00	500.00	525.00
	523300	Advertising	1,500.00	1,500.00	1,500.00	1,500.00
	523400	Printing & Binding	3,000.00	4,500.00	4,500.00	4,500.00





City of Grantville

Trend Analysis for FY 2024 & FY 2025 Budgets

General Fund (Fund 100)

Dept/Class	Account #	Account Description	*****			*****		
			2022 Adopted Budget	2023 Adopted Budget	2024 Requested Budget	2025 Forecasted Budget		
	523500	Travel	5,000.00	5,000.00	5,000.00	5,000.00		
	523600	Dues & Fees	5,000.00	5,000.00	5,000.00	5,000.00		
	523700	Education & Training	7,000.00	8,000.00	8,000.00	8,000.00		
	523800	Uniforms	2,000.00	2,000.00	2,000.00	2,000.00		
	523850	Contract Labor	10,000.00	10,000.00	12,000.00	12,000.00		
	523900	Other	4,000.00	4,000.00	4,000.00	4,000.00		
	531100	Supplies	13,000.00	15,000.00	16,000.00	16,000.00		
	531210	Water/Sewage	200.00	200.00	200.00	200.00		
	531220	Natural Gas	1,000.00	1,000.00	1,000.00	1,000.00		
	531230	Electricity	1,800.00	1,800.00	1,800.00	1,800.00		
	531270	Gasoline/Diesel	1,000.00	1,500.00	5,000.00	5,500.00		
	531300	Food	500.00	500.00	1,500.00	1,500.00		
	531400	Books & Periodicals	200.00	200.00	200.00	200.00		
	541012	City Hall Improvements	2,000.00	2,000.00	5,000.00	5,000.00		
	579000	Contingency	-	-	-	-		
<b>Police (3210)</b>	511100	Regular Employees	532,333.41	558,950.08	721,313.83	757,379.52		
	511110	Officers Court Duty	-	-	-	-		
	511120	Admin Employees	34,030.14	35,731.65	36,954.00	38,801.70		
	511300	Overtime	56,553.28	58,249.88	61,768.35	64,856.77		
	512100	Group Insurance	151,975.87	174,772.25	196,132.61	219,668.52		
	512200	Social Security FICA Contribution	38,620.84	40,481.76	50,842.24	53,384.36		
	512300	Medicare	12,928.81	14,447.37	15,989.86	17,640.57		
	512400	Retirement Contribution	31,716.36	33,302.18	42,463.00	44,586.15		
	512600	Unemployment Insurance	2,500.00	2,500.00	2,500.00	2,500.00		
	512700	Worker's Compensation	67,044.07	53,944.00	59,338.40	65,192.24		
	521200	Professional	2,000.00	2,500.00	4,000.00	4,000.00		
	521210	Legal, Accounting & Audit	25,000.00	25,000.00	35,000.00	35,000.00		
	521300	Technical	10,000.00	10,000.00	15,000.00	15,000.00		

City of Grantville

Trend Analysis for FY 2024 & FY 2025 Budgets

General Fund (Fund 100)

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2022  
2023  
2024  
2025

Dep't/Class Account # Account Description Adopted Budget Adopted Budget Requested Budget Forecasted Budget

	521900	Employee Benefits	-	-	-	-
	522200	Repairs & Maintenance	4,000.00	4,000.00	4,000.00	4,000.00
	522210	Vehicle Repairs & Maintenance	40,000.00	40,000.00	35,000.00	35,000.00
	522320	Lease of Equip & Vehicles	125,000.00	100,000.00	102,400.00	102,400.00
	523100	Insurance other than Employee Benefit	53,214.70	68,068.39	49,990.00	54,989.00
	523200	Communications	108,000.00	121,000.00	129,400.00	129,400.00
	523210	Communications (Postage)	550.00	550.00	500.00	525.00
	523300	Advertising	2,000.00	2,000.00	2,000.00	2,000.00
	523400	Printing and Binding	2,000.00	2,000.00	2,000.00	2,000.00
	523500	Travel	3,000.00	3,000.00	3,000.00	3,000.00
	523600	Dues & Fees	750.00	800.00	800.00	800.00
	523700	Education & Training	6,500.00	6,500.00	6,500.00	6,500.00
	523800	Uniforms	10,000.00	10,000.00	10,500.00	10,500.00
	523850	Contract Labor	2,000.00	3,000.00	3,000.00	3,000.00
	531100	Supplies	5,000.00	5,000.00	9,500.00	9,500.00
	531111	K-9 Supplies	3,500.00	3,500.00	0.00	0.00
	531200	Inmate Medical & Supplies	4,000.00	4,000.00	4,000.00	4,000.00
	531201	Food	-	-	-	-
	531210	Water/Sewage	158.00	200.00	200.00	200.00
	531220	Natural Gas	1,000.00	1,000.00	1,000.00	1,000.00
	531230	Electricity	2,000.00	2,000.00	2,000.00	2,000.00
	531270	Gasoline/Diesel	68,000.00	95,000.00	100,000.00	110,000.00
	531400	Books and Periodicals	-	-	-	-
	542200	Vehicles	-	-	200,000.00	200,000.00
	542300	Furniture & Fixtures	-	-	-	-
	542500	Equipment	-	-	5,000.00	5,000.00
Fire Services (3500)	571010	County Contract	226,736.94	240,000.00	349,271.71	359,749.86

City of Grantville

Trend Analysis for FY 2024 & FY 2025 Budgets

General Fund (Fund 100)

Dept/Class	Account #	Account Description	2022 Adopted Budget	2023 Adopted Budget	2024 Requested Budget	2025 Forecasted Budget
Code Enforcement/ Animal Control (3910)						
	511100	Regular Employees	27,556.48	34,501.68	40,136.40	42,143.22
	511300	Overtime	5,091.84	5,244.60	5,506.82	5,782.17
	512100	Group Insurance	11,960.45	13,754.52	15,405.06	17,253.67
	512200	Social Security FICA Contribution	2,024.20	2,464.27	2,829.88	2,971.37
	512300	Medicare	473.40	576.32	661.83	694.92
	512400	Retirement Contribution	1,543.16	1,932.09	2,797.51	2,937.38
	512600	Unemployment Insurance	-	-	-	-
	512700	Worker's Compensation	-	1,084.60	1,193.06	1,312.37
	521200	Professional	1,200.00	1,200.00	1,200.00	1,200.00
	521210	Legal, Accounting & Audit	10,000.00	10,000.00	10,000.00	10,000.00
	521300	Technical	9,000.00	9,000.00	10,000.00	10,000.00
	521900	Employee Benefits	-	-	-	-
	522200	Repairs & Maintenance	1,000.00	1,000.00	1,000.00	1,000.00
	522210	Vehicle Repairs & Maintenance	1,000.00	1,000.00	1,000.00	1,000.00
	522320	Lease of Equip & Vehicles	100.00	100.00	300.00	300.00
	523100	Insurance other than Employee Benefit	7,901.75	7,959.07	10,809.00	11,889.90
	523200	Communications	2,000.00	2,000.00	2,500.00	2,500.00
	523210	Communications (Postage)	500.00	500.00	300.00	300.00
	523300	Advertising	500.00	500.00	500.00	500.00
	523400	Printing & Binding	1,000.00	1,000.00	1,000.00	1,000.00
	523500	Travel	2,000.00	2,000.00	4,000.00	4,000.00
	523600	Dues & Fees	2,000.00	2,000.00	2,000.00	2,000.00
	523700	Education & Training	2,500.00	2,500.00	2,500.00	2,500.00
	523800	Uniforms	400.00	400.00	450.00	450.00
	523850	Contract Labor	20,000.00	20,000.00	25,000.00	25,000.00
	523900	Animal Control Expenses	3,000.00	3,000.00	9,000.00	9,000.00
	531100	Supplies	3,000.00	3,000.00	8,000.00	8,000.00

City of Grantville  
Trend Analysis for FY 2024 & FY 2025 Budgets  
General Fund (Fund 100)

Dept/Class	Account #	Account Description	*****			
			2022 Adopted Budget	2023 Adopted Budget	2024 Requested Budget	2025 Forecasted Budget
	531210	Water/Sewage	250.00	300.00	550.00	550.00
	531220	Natural Gas	1,500.00	1,500.00	1,500.00	1,500.00
	531230	Electricity	1,750.00	1,750.00	1,750.00	1,750.00
	531270	Gasoline/Diesel	3,500.00	3,500.00	4,000.00	4,000.00
	542200	Vehicles	-	-	-	-
<b>Streets (4210)</b>	511100	Regular Employees	49,419.84	62,558.50	91,985.21	96,584.47
	511120	Admin Employees	-	-	-	-
	511130	City Manager	-	-	-	-
	511200	Temporary Employees	10,000.00	10,000.00	10,000.00	10,500.00
	511300	Overtime	5,000.00	5,000.00	5,000.00	5,250.00
	512100	Group Insurance	20,783.02	23,900.47	26,768.53	29,980.75
	512200	Social Security FICA Contribution	3,994.03	4,808.63	6,633.08	6,964.74
	512300	Medicare	934.09	1,124.60	1,551.29	1,628.85
	512400	Retirement Contribution	2,767.51	3,503.28	6,411.37	6,731.94
	512600	Unemployment Insurance	-	-	-	-
	512700	Worker's Compensation	35,553.67	21,461.00	23,607.10	25,967.81
	521200	Professional	7,000.00	7,000.00	5,000.00	5,000.00
	521210	Legal, Accounting & Audit	8,000.00	8,000.00	8,000.00	8,000.00
	521300	Technical	5,000.00	5,000.00	6,500.00	6,500.00
	521900	Employee Benefits	-	-	-	-
	522200	Repairs & Maintenance	9,000.00	9,000.00	9,000.00	9,000.00
	522210	Vehicle Repairs & Maintenance	5,000.00	5,000.00	5,000.00	5,000.00
	522320	Lease of Equip & Vehicles	2,000.00	37,500.00	41,450.00	45,815.00
	523100	Insurance other than Employee Benefit	11,506.60	12,656.60	10,809.00	11,889.90
	523200	Communications	3,000.00	3,500.00	3,500.00	3,500.00
	523210	Communications (Postage)	500.00	550.00	350.00	350.00
	523300	Advertising	500.00	500.00	500.00	500.00
	523400	Printing and Binding	250.00	250.00	250.00	250.00

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City of Grantville

Trend Analysis for FY 2024 & FY 2025 Budgets

General Fund (Fund 100)

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2022  
Adopted Budget

2023  
Adopted Budget

2024  
Requested Budget

2025  
Forecasted Budget

Dept/Class	Account #	Account Description	2022 Adopted Budget	2023 Adopted Budget	2024 Requested Budget	2025 Forecasted Budget
	523500	Travel	500.00	500.00	500.00	500.00
	523600	Dues & Fees	500.00	1,000.00	1,000.00	1,000.00
	523700	Education & Training	2,000.00	2,000.00	2,000.00	2,000.00
	523800	Uniforms	2,000.00	2,000.00	2,000.00	2,000.00
	523850	Contract Labor	5,150.00	10,000.00	10,000.00	10,000.00
	531100	Supplies	18,000.00	18,000.00	18,000.00	18,000.00
	531210	Water/Sewage	500.00	500.00	500.00	500.00
	531220	Natural Gas	2,000.00	2,000.00	2,000.00	2,000.00
	531230	Electricity	10,000.00	10,000.00	10,000.00	10,000.00
	531270	Gasoline/Diesel	5,500.00	5,500.00	7,500.00	7,500.00
	542200	Vehicles	-	-	-	-
	542500	Equipment	1,000.00	1,000.00	1,000.00	1,000.00
Street Lights (4260)	531230	Electricity - Street Lights	70,000.00	75,000.00	85,000.00	85,000.00
Cemetery (4950)	522140	Cemetery	25,000.00	30,000.00	35,000.00	35,000.00
Senior Center (5500)	511100	Regular Employees	101,521.56	133,805.68	151,322.40	158,888.52
	511300	Overtime	-	-	1,000.00	1,050.00
	512100	Group Insurance	38,968.17	44,813.40	50,191.00	56,213.92
	512200	Social Security FICA Contribution	6,294.34	8,295.95	9,443.99	9,916.19
	512300	Medicare	1,472.06	1,940.18	2,208.67	2,319.11
	512400	Retirement Contribution	5,685.21	7,493.12	10,547.17	11,074.53
	512600	Unemployment Insurance	400.00	400.00	400.00	400.00
	512700	Worker's Compensation	3,025.00	3,327.50	3,660.25	4,026.28
	521200	Professional	100.00	100.00	100.00	100.00
	521210	Legal, Accounting & Audit	6,500.00	6,500.00	8,000.00	8,000.00
	521300	Technical	4,000.00	4,500.00	10,000.00	10,000.00
	521900	Employee Benefits	-	-	-	-



City of Grantville

Trend Analysis for FY 2024 & FY 2025 Budgets

General Fund (Fund 100)

Dept/Class	Account #	Account Description	2022		2023		2024		2025	
			Adopted Budget	Adopted Budget	Adopted Budget	Requested Budget	Requested Budget	Forecasted Budget		
	522200	Repairs & Maintenance	5,000.00	5,000.00	8,000.00	8,000.00	8,000.00	8,000.00		
	522210	Vehicle Repairs & Maintenance	1,500.00	2,000.00	3,500.00	3,500.00	3,500.00	3,500.00		
	522320	Lease of Equip & Vehicles	-	-	200.00	200.00	200.00	200.00		
	523100	Insurance other than Employee Benefit	143.00	157.30	-	-	-	-		
	523200	Communications	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00		
	523210	Communications (Postage)	525.00	525.00	351.25	351.25	351.25	368.81		
	523300	Advertising	500.00	500.00	500.00	500.00	500.00	500.00		
	523400	Printing & Binding	200.00	250.00	250.00	250.00	250.00	250.00		
	523500	Travel	400.00	400.00	400.00	400.00	400.00	400.00		
	523600	Dues & Fees	300.00	350.00	350.00	350.00	350.00	350.00		
	523700	Education & Training	500.00	500.00	700.00	700.00	700.00	700.00		
	523800	Uniforms	800.00	800.00	800.00	800.00	800.00	800.00		
	523850	Contract Labor	4,500.00	4,500.00	5,000.00	5,000.00	5,000.00	5,000.00		
	531100	Supplies	20,000.00	21,000.00	25,000.00	25,000.00	25,000.00	25,000.00		
	531210	Water/Sewage	300.00	300.00	500.00	500.00	500.00	500.00		
	531220	Natural Gas	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00		
	531230	Electricity	3,000.00	3,000.00	4,000.00	4,000.00	4,000.00	4,000.00		
	531270	Gasoline/Diesel	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00		
	531300	Food	70,000.00	80,000.00	90,000.00	90,000.00	90,000.00	99,000.00		
	542200	Vehicles	-	-	-	-	-	-		
	542500	Equipment	-	-	2,000.00	2,000.00	2,000.00	2,000.00		
	579000	Contingency	-	-	-	-	-	-		
<b>Parks &amp; Rec (6120)</b>	511100	Regular Employees	10,000.00	13,650.00	51,585.50	51,585.50	54,164.78	54,164.78		
	511300	Overtime	-	-	-	-	-	-		
	512100	Group Insurance	-	-	-	-	-	-		
	512200	Social Security FICA Contribution	620.00	846.30	3,198.30	3,198.30	3,358.22	3,358.22		
	512300	Medicare	145.00	197.93	747.99	747.99	785.39	785.39		
	512400	Retirement Contribution	-	-	2,969.00	2,969.00	3,775.28	3,775.28		

City of Grantville

Trend Analysis for FY 2024 & FY 2025 Budgets

General Fund (Fund 100)

Dept/Class	Account #	Account Description	2022 Adopted Budget	2023 Adopted Budget	2024 Requested Budget	2025 Forecasted Budget
	512600	Unemployment Insurance	-	-	-	-
	512700	Worker's Compensation	3,000.00	3,300.00	5,196.95	5,716.65
	521200	Professional	7,000.00	7,000.00	18,000.00	18,000.00
	521210	Legal, Accounting & Audit	7,500.00	7,500.00	8,000.00	8,000.00
	521300	Technical	5,000.00	6,000.00	7,000.00	7,000.00
	521900	Employee Benefits	-	-	-	-
	522200	Repairs & Maintenance	7,000.00	7,000.00	7,500.00	7,500.00
	522210	Vehicle Repairs & Maintenance	-	-	-	-
	522320	Lease of Equip & Vehicles	-	-	200.00	200.00
	523100	Insurance other than Employee Benefit	143.00	157.30	-	-
	523200	Communications	6,500.00	6,500.00	6,500.00	6,500.00
	523210	Communications (Postage)	400.00	550.00	400.00	420.00
	523300	Advertising	400.00	400.00	400.00	400.00
	523400	Printing & Binding	300.00	300.00	300.00	300.00
	523500	Travel	200.00	200.00	500.00	500.00
	523600	Dues & Fees	250.00	250.00	1,000.00	1,000.00
	523700	Education & Training	250.00	250.00	250.00	1,000.00
	523800	Uniforms	250.00	250.00	500.00	500.00
	523850	Contract Labor	11,000.00	11,000.00	11,000.00	11,000.00
	531100	Supplies	12,000.00	12,000.00	15,000.00	15,000.00
	531210	Water/Sewage	2,000.00	2,500.00	6,000.00	6,000.00
	531220	Natural Gas	1,500.00	1,500.00	1,500.00	1,500.00
	531230	Electricity	8,000.00	8,000.00	12,000.00	12,000.00
	531270	Gasoline/Diesel	1,000.00	1,000.00	1,000.00	1,000.00
	531300	Food	200.00	200.00	200.00	200.00
	542500	Equipment	-	-	-	-
	579000	Contingency	-	-	-	-

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City of Granville

Trend Analysis for FY 2024 & FY 2025 Budgets  
General Fund (Fund 100)

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Dep't/Class	Account #	Account Description	2022 Adopted Budget	2023 Adopted Budget	2024 Requested Budget	2025 Forecasted Budget
(7410)	521200	Professional	55,000.00	60,000.00	65,000.00	65,000.00
	523700	Education & Training	-	-	-	-
Contingency (1052)	579000	Contingency	-	178,150.00	100,000.00	100,000.00
		GF Allocation to Utilities Funds	-	-	-	-

Total Expenditures

2,866,884.67      3,314,566.39      4,077,102.39      4,243,771.48

Excess (Shortage) of Revenues versus

Operating Expenditures

(637,022.03)      (750,807.15)      (918,631.05)      (989,440.72)

Other Financing Sources (Uses)

0000	581000	Sale of Capital Assets	-	-	-	-
		Debt Service Interest	-	-	-	-
0000	391100	Operating transfers in - from Muni Court Fund	129,453.38	203,532.74	121,514.78	114,141.85
0000	391200	Transfers in - Utility Funds - Fund Balance	175,824.65	-	190,935.03	213,847.31
0000	391100	Operating transfers in - from Utilities Funds	-	-	-	-
0000	391100	Operating transfers in - from Electric Fund	-	114,750.00	126,680.63	129,284.10
0000	391100	Operating transfers in - from Gas Fund	-	37,500.00	39,975.00	41,773.88
		Fund Balance - General Fund - xfrs in	-	200,000.00	130,607.96	140,401.63
0000	391300	Fund Balance - Municipal Court - xfrs in	331,744.00	195,024.41	108,917.59	149,991.95
		Fund Balance - Solid Waste Fund - xfrs in	-	-	-	-
		Fund Balance - Utilities Funds	-	-	-	-

City of Grantville

Trend Analysis for FY 2024 & FY 2025 Budgets

General Fund (Fund 100)

Dept/Class	Account #	Account Description	2022 Adopted Budget	2023 Adopted Budget	2024 Requested Budget	2025 Forecasted Budget
	9000	393500 Proceeds from debt - Capital leases	-	-	200,000.00	200,000.00
	9000	611000 Transfers out	-	-	-	-

Income (Loss) after Other Financing Sources (Uses)

\$	(0.00)	\$	0.00	\$	(0.00)	\$	0.00
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CITY OF GRANTVILLE, GEORGIA  
SUMMARY OF REVENUES, EXPENDITURES, AND  
OTHER FINANCING SOURCES

MUNICIPAL COURT FUND (FUND 745)

SUMMARY OF REQUESTED FY 2024 BUDGET

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	FY 2024
<b>REVENUES</b>	
Fines & Forfeitures*	\$ 410,000
	<hr/>
<b>Total Revenues</b>	<b>\$ 410,000</b>
<b>EXPENDITURES</b>	
Court*	\$ 288,485
	<hr/>
<b>Total Operating Expenditures</b>	<b>288,485</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>\$ 121,515</b>
<b>OTHER FINANCING SOURCES (USES)</b>	
Operating Transfers Out - Gen Fund	\$ (121,515)
	<hr/>
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (121,515)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES &amp; OTHER FINANCING SOURCES VERSUS EXPENDITURES</b>	<b>\$ (0)</b>

\* Included in General Fund (Fund 100) up through Fiscal Year 2016



City of Grantville  
Trend Analysis for FY 2024 & FY 2025 Budgets  
Municipal Court Fund (Fund 745)

		*****				
Dept/Class	Account Number	Account Description	2022 Adopted Budget	2023 Adopted Budget	2024 Requested Budget	2025 Forecasted Budget
<b>Revenues</b>						
<b>Fines &amp; Forfeitures</b>						
	351100	Court Fines	\$ 335,000.00	\$ 430,000.00	\$ 370,000.00	\$ 370,000.00
	351200	Bonds	-	-	-	-
	351400	Court - FTA	20,000.00	30,000.00	10,000.00	10,000.00
	351920	Technology Assessment Fee	40,000.00	20,000.00	30,000.00	30,000.00
<b>Total Revenues</b>			<b>395,000.00</b>	<b>480,000.00</b>	<b>410,000.00</b>	<b>410,000.00</b>

<b>Expenditures</b>						
<b>Court (3230)</b>						
	351900	Other (Indigent Defense Fund)	20,000.00	22,000.00	22,000.00	22,000.00
	511100	Regular Employees	53,831.19	37,793.60	42,902.36	45,047.48
	511120	Admin Employees (Bailiffs)	6,000.00	6,000.00	5,000.00	5,000.00
	511200	Temporary Employees	12,000.00	12,000.00	21,965.58	23,063.86
	511300	Overtime	6,000.00	5,000.00	5,250.00	5,512.50
	512100	Group Insurance	16,236.74	17,860.41	20,003.66	22,404.10
	512200	Social Security FICA Contribution	4,453.53	3,459.20	4,331.81	4,532.90
	512300	Medicare	1,041.55	809.01	4,657.31	4,874.68
	512400	Retirement Contribution	3,014.55	2,116.44	3,356.22	3,524.03
	512700	Worker's Compensation	2,363.06	572.00	629.20	692.12
	521200	Professional	9,000.00	9,000.00	9,000.00	9,000.00
	521210	Legal, Accounting & Audit	17,000.00	7,000.00	10,500.00	10,500.00
	521220	RC Judge	24,000.00	40,000.00	30,000.00	30,000.00
	521230	Solicitor	-	-	-	-
	521300	Technical	7,000.00	7,000.00	7,500.00	7,500.00
	521350	Technology Upgrade Fund - Court	16,000.00	16,000.00	16,000.00	16,000.00

City of Grantville  
Trend Analysis for FY 2024 & FY 2025 Budgets  
Municipal Court Fund (Fund 745)

Dep/Class	Account Number	Account Description	2022 Adopted Budget	2023 Adopted Budget	2024 Requested Budget	2025 Forecasted Budget
	521355	Technology Upgrade Fund - PD	24,000.00	24,000.00	24,000.00	24,000.00
	521900	Employee Benefits	-	-	-	-
	522200	Repairs & Maintenance	1,000.00	1,000.00	1,000.00	1,000.00
	522320	Lease of Equip & Vehicles	2,000.00	3,000.00	3,000.00	3,000.00
	523100	Insurance other than Employee Benefits	11,506.60	12,656.60	7,959.07	8,754.98
	523200	Communications	2,000.00	2,000.00	2,400.00	2,400.00
	523210	Communications (Postage)	600.00	600.00	430.00	451.50
	523300	Advertising	500.00	500.00	500.00	500.00
	523400	Printing & Binding	700.00	1,000.00	1,000.00	1,000.00
	523500	Travel	5,000.00	5,000.00	10,000.00	10,000.00
	523600	Dues & Fees	700.00	500.00	500.00	500.00
	523700	Education & Training	5,000.00	5,000.00	5,000.00	5,000.00
	523800	Uniforms	500.00	500.00	500.00	500.00
	523850	Contract Labor	2,500.00	2,500.00	2,500.00	2,500.00
	523900	Other	-	-	-	-
	531100	Supplies	9,000.00	9,000.00	9,000.00	9,000.00
	531210	Water/Sewage	200.00	200.00	200.00	200.00
	531220	Natural Gas	900.00	900.00	900.00	900.00
	531230	Electricity	1,500.00	1,500.00	1,500.00	1,500.00
	552400	"Add On" Fines (Paid to GSCCCA)	-	-	-	-
	579000	Contingency	-	20,000.00	15,000.00	15,000.00
<b>Total Expenditures</b>			<b>265,546.62</b>	<b>276,467.26</b>	<b>288,485.22</b>	<b>295,858.15</b>
<b>Excess (Shortage) of Revenues versus Operating Expenditures</b>			<b>129,453.38</b>	<b>203,532.74</b>	<b>121,514.78</b>	<b>114,141.85</b>
<b>Other Financing Sources (Uses)</b>						

City of Grantville  
Trend Analysis for FY 2024 & FY 2025 Budgets  
Municipal Court Fund (Fund 745)

Dep/Class	Account Number	Account Description	2022 Adopted Budget	2023 Adopted Budget	2024 Requested Budget	2025 Forecasted Budget
		Sale of Capital Assets	-	-	-	-
	581000	Debt Service Interest	-	-	-	-
	391100	Operating transfers in - Utilities Funds	-	-	-	-
		Fund Balance - General Fund - Unassigned	-	-	-	-
		Fund Balance - Tech Upgrade	-	-	-	-
	3210	Transfers out	-	-	-	-
	9000	Transfers out - to Gen Fund	(129,453.38)	(203,532.74)	(121,514.78)	(114,141.85)
Income (Loss) after Other Financing Sources (Uses)			\$ -	\$ -	\$ -	\$ -

CITY OF GRANTVILLE, GEORGIA

SPECIAL REVENUE FUNDS

DRUG FUND (FUND 210)

ADOPTED FY 2024 BUDGET

DRUG FUND (FUND 210)

REVENUES

Confiscations (210-0000-351320) \$ 250,000

Other 0

Total Revenues \$ 250,000

EXPENDITURES

Public Safety (210-3210-523900) \$ 250,000

Total Expenditures \$ 250,000

## CITY OF GRANTVILLE, GEORGIA

## SPECIAL REVENUE FUNDS

## AMERICAN RESCUE PLAN (ARP) FUND - (FUND 230)

## ADOPTED FY 2024 BUDGET

ARP FUND (FUND 230)REVENUES

ARP Revenues (230-0000-332100) - Fund Balance	\$ 566,354
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<b>Total Revenues</b>	<b>\$ 566,354</b>
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EXPENDITURES

ARP W&S Expenditures (230-4330-542500)	\$ 525,000
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ARP Salary Expenditures (230-1510-511100)	\$ -
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ARP Other Expenditures (230-1052-57900)	\$ 41,354
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<b>Total Expenditures</b>	<b>\$ 566,354</b>
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CITY OF GRANTVILLE, GEORGIA

SPECIAL REVENUE FUNDS

FEDERAL SEIZED FUNDS (FUND 240)

ADOPTED FY 2024 BUDGET

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FEDERAL SEIZED FUNDS (FUND 240)

REVENUES

Confiscations (240-0000-351320) \$ 250,000

Other 0

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Total Revenues \$ 250,000

EXPENDITURES

Public Safety (240-3210-523900) \$ 250,000

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Total Expenditures \$ 250,000

CITY OF GRANTVILLE, GEORGIA  
SPECIAL REVENUE FUNDS  
CEMETERY TRUST FUND (FUND 785)  
PRIVATE-PURPOSE, FIDUCIARY TRUST FUND  
ADOPTED FY 2024 BUDGET

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CEMETERY TRUST FUND (FUND 785)

REVENUES

Real Property - Current Yr (785-0000-311100)	\$	6,000
Misc - Other Revenue (785-0000-389000)		0
		<hr/>
Total Revenues	\$	<u>6,000</u>

EXPENDITURES

Contract Labor (785-4590-523850)		5,500
Supplies (785-4590-531100)		500
		<hr/>
Total Expenditures	\$	<u>6,000</u>

CITY OF GRANTVILLE, GEORGIA

PROPRIETARY FUNDS

SUMMARY OF REQUESTED FY 2024 BUDGETS

	Business-Type Activities - Enterprise Funds				
	Water & Sewer Fund	Electric Fund	Gas Fund	Solid Waste Fund	Totals
<b>OPERATING REVENUE</b>					
Charges for Sales and Services	\$ 1,070,100	\$ 1,689,075	\$ 554,025	\$ 390,000	\$ 3,703,200
<b>Total Operating Revenues</b>	<b>1,070,100</b>	<b>1,689,075</b>	<b>554,025</b>	<b>390,000</b>	<b>3,703,200</b>
<b>OPERATING EXPENSES</b>					
Cost of Sales & Services	300,000	1,080,000	200,000	396,000	1,976,000
General Operating Costs	1,065,909	460,778	279,857	21,373	1,827,917
Depreciation & Amortization	275,000	118,000	46,000	0	439,000
<b>Total Operating Expenses</b>	<b>1,640,909</b>	<b>1,658,778</b>	<b>525,857</b>	<b>417,373</b>	<b>4,242,917</b>
<b>EXCESS (SHORTAGE) OF OPERATING REVENUE VERSUS OPERATING EXPENSES</b>	<b>(570,809)</b>	<b>30,297</b>	<b>28,168</b>	<b>(27,373)</b>	<b>(539,717)</b>
Debt Service Interest Expense	(16,767)	0	0	0	(16,767)
Investment Interest Income (Loss)	0	35,000	0	0	35,000
Capital Contributions	120,000	0	0	0	120,000
Transfers In - Other Funds	166,655	0	0	0	166,655
Transfers Out - Other Funds - 7.5% of Revenues	0	(126,680)	(39,975)	0	(166,655)
Operating Transfers Out - Bonds/Notes Payable	(120,515)	0	0	0	(120,515)
Transfers In - Fund Balance	421,436	61,383	11,807	27,373	521,999
Contingency for Future Operations / Improvements	0	0	0	0	0
<b>INCOME (LOSS) AFTER OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

City of Grantville  
 City of Grantville  
 Trend Analysis for FY 2024 & FY 2025 Budgets  
 Water & Sewer Fund (Fund 505)

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Account Number	Account Description	2022 Adopted Budget	2023 Adopted Budget	2024 Requested Budget	2025 Forecasted Budget
Revenues					
505-0000-		\$	\$	\$	\$
344210	Water charges	520,000.00	530,000.00	540,000.00	540,000.00
344211	Water tap fee	-	-	-	-
344230	Sewage charges	445,000.00	455,000.00	455,000.00	455,000.00
344231	Sewer tap fee	-	-	-	-
344291	Reconnect fee	14,000.00	15,000.00	15,000.00	15,000.00
344290	Late fee	60,000.00	60,000.00	60,000.00	60,000.00
381000	Rents	-	-	-	-
361000	Interest revenues	200.00	100.00	100.00	100.00
<b>Total Revenues</b>		<b>1,039,200.00</b>	<b>1,060,100.00</b>	<b>1,070,100.00</b>	<b>1,070,100.00</b>

Expenditures					
505-4440-					
505-4330-					
531510	Water purchased	265,000.00	265,000.00	300,000.00	300,000.00
511100	Regular employees	150,232.08	157,597.13	157,286.59	165,150.92
511120	Admin employees	-	-	-	-
511130	City manager	13,794.17	15,496.12	17,606.37	18,486.69
511300	Overtime	15,000.00	10,000.00	10,500.00	11,025.00
512100	Group insurance	35,808.90	39,389.79	44,116.56	49,410.55
512200	Social Security FICA contrib	11,099.63	11,351.78	11,494.36	12,069.08
512300	Medicare	2,595.88	2,654.85	2,654.85	2,654.85
512400	Retirement contribution	10,025.47	11,200.00	12,921.89	13,567.98
512600	Unemployment insurance	240.00	240.00	240.00	240.00
512700	Worker's compensation	4,050.58	6,225.00	7,151.10	7,866.21
521200	Professional	35,000.00	35,000.00	35,000.00	35,000.00
521210	Legal, accounting and audit	8,000.00	8,000.00	14,000.00	14,000.00

City of Grantville  
 City of Grantville  
 Trend Analysis for FY 2024 & FY 2025 Budgets  
 Water & Sewer Fund (Fund 505)

Account Number	Account Description	2022 Adopted Budget	2023 Adopted Budget	2024 Requested Budget	2025 Forecasted Budget
521300	Technical	100,000.00	105,000.00	82,200.00	82,200.00
521900	Employee benefits	-	-	-	-
522200	Repairs and maintenance	16,000.00	16,000.00	25,000.00	25,000.00
522210	Vehicle repairs and maintenance	2,500.00	2,500.00	2,500.00	2,500.00
522320	Lease of equip and vehicles	28,000.00	28,000.00	1,200.00	1,200.00
523100	Insurance other than emp benefit	10,068.30	11,075.13	9,458.00	10,403.80
523200	Communications	2,000.00	2,500.00	2,900.00	2,900.00
523210	Communications (postage)	1,500.00	2,000.00	1,900.00	2,090.00
523300	Advertising	300.00	300.00	600.00	600.00
523400	Printing and binding	1,000.00	1,000.00	1,000.00	1,000.00
523500	Travel	110.00	110.00	110.00	110.00
523600	Dues and fees	1,000.00	1,000.00	1,200.00	1,200.00
523700	Education and training	1,500.00	1,500.00	1,500.00	1,500.00
523800	Uniforms	1,500.00	2,000.00	5,000.00	5,000.00
523850	Contract labor	11,000.00	40,000.00	40,000.00	40,000.00
523900	Other	-	-	-	-
531100	Supplies	16,000.00	16,000.00	16,000.00	16,000.00
531210	Water/sewage	7,500.00	7,500.00	7,500.00	7,500.00
531220	Natural gas	3,000.00	3,000.00	3,000.00	3,000.00
531230	Electricity	24,000.00	24,000.00	30,000.00	30,000.00
531270	Gasoline/diesel	3,000.00	4,500.00	5,500.00	6,050.00
542200	Purchased vehicles	-	-	-	-
542500	Equipment	-	-	-	-
505-4440-511100	Regular employees	155,232.08	167,141.21	204,385.50	214,604.78
511120	Admin employees	-	-	-	-
511130	City manager	13,794.17	15,496.12	17,606.37	18,486.69
511300	Overtime	15,000.00	15,450.00	16,222.50	17,033.63
512100	Group insurance	38,366.68	44,121.68	49,416.28	55,346.24

City of Grantville  
 City of Grantville  
 Trend Analysis for FY 2024 & FY 2025 Budgets  
 Water & Sewer Fund (Fund 505)

Account Number	Account Description	2022		2023		2024		2025	
		Adopted Budget	Adopted Budget	Adopted Budget	Requested Budget	Requested Budget	Forecasted Budget		
512200	Social Security FICA contrib	11,409.63	12,281.41	14,769.29	15,507.76				
512300	Medicare	2,668.38	2,872.27	3,454.11	3,626.81				
512400	Retirement contribution	8,693.00	9,359.91	16,603.54	17,433.72				
512600	Unemployment insurance	200.00	200.00	200.00	200.00				
512700	Worker's compensation	7,730.45	8,503.49	9,353.84	10,289.23				
521200	Professional	28,000.00	25,000.00	25,000.00	25,000.00				
521210	Legal, accounting and audit	9,000.00	9,000.00	9,000.00	9,000.00				
521300	Technical	20,000.00	15,000.00	18,000.00	18,000.00				
521900	Employee benefits	-	-	-	-				
521905	Employee benefit - uniforms	-	-	-	-				
522200	Repairs and maintenance	2,700.00	3,000.00	3,000.00	3,000.00				
522210	Vehicle repairs and maintenance	2,500.00	2,500.00	2,500.00	2,500.00				
522320	Lease of equip and vehicles	500.00	500.00	700.00	700.00				
523100	Insurance other than emp benefit	10,068.30	7,040.00	9,458.00	10,403.80				
523200	Communications	8,500.00	8,500.00	8,500.00	8,500.00				
523210	Communications (postage)	1,500.00	2,000.00	1,800.00	1,800.00				
523300	Advertising	500.00	500.00	500.00	500.00				
523400	Printing and binding	400.00	400.00	600.00	600.00				
523500	Travel	250.00	250.00	250.00	250.00				
523600	Dues and fees	2,600.00	2,600.00	4,500.00	4,500.00				
523700	Education and training	1,500.00	1,500.00	1,500.00	1,500.00				
523800	Uniforms	1,500.00	3,000.00	4,000.00	4,000.00				
523850	Contract labor	20,000.00	45,000.00	70,000.00	70,000.00				
523900	Other	-	-	-	-				
531100	Supplies	13,500.00	13,500.00	14,850.00	16,335.00				
531210	Water/sewage	200.00	200.00	200.00	200.00				
531220	Natural gas	1,000.00	300.00	1,000.00	1,000.00				
531230	Electricity	3,000.00	2,000.00	2,000.00	2,000.00				



City of Grantville  
 City of Grantville  
 Trend Analysis for FY 2024 & FY 2025 Budgets  
 Water & Sewer Fund (Fund 505)

Account Number	Account Description	*****			*****	
		2022 Adopted Budget	2023 Adopted Budget	2024 Requested Budget	2025 Forecasted Budget	
531270	Gasoline/diesel	2,500.00	4,700.00	7,000.00	7,720.00	
542200	Purchased vehicles	-	-	-	-	
542500	Equipment	-	-	-	-	
574000	Bad debts	-	-	-	-	
724420	Other	-	-	-	-	
505-4410-	Depreciation expense	250,000.00	250,000.00	275,000.00	275,000.00	
505-4410-	Amortization expense	-	-	-	-	
<b>Total Expenditures</b>		<b>1,413,637.69</b>	<b>1,502,055.90</b>	<b>1,640,909.17</b>	<b>1,682,762.73</b>	
<b>Excess (Shortage) of Revenues versus Operating Expenditures</b>		<b>(374,437.69)</b>	<b>(441,955.90)</b>	<b>(570,809.17)</b>	<b>(612,662.73)</b>	
<b>Other Financing Sources (Uses)</b>						
505-0000-	374215 Contributions for cap assets	76,242.00	120,000.00	120,000.00	120,000.00	
505-0000-	582300 Debt service interest - bonds & notes	(35,051.00)	(21,131.00)	(16,767.00)	(12,236.00)	
505-0000-	391100 Operating transfers in	-	-	-	-	
505-0000-	391100 Operating transfers in - Electric Fund	109,125.00	112,500.00	126,680.00	126,680.00	
505-0000-	391100 Operating transfers in - Gas Fund	34,950.00	37,500.00	39,975.00	41,973.75	
505-0000-	391100 Utilities fund balance - transfers in	303,138.69	309,237.90	421,436.17	461,290.98	
505-4330-	611000 Debt service xfrs out - revenue bonds	(22,000.00)	(22,354.00)	(22,948.00)	(23,557.00)	
505-4440-	611000 Debt service xfrs out - notes payable	(91,967.00)	(93,797.00)	(97,567.00)	(101,489.00)	
505-4330-	381004 Contingency for future operations	-	-	-	-	
		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	

City of Grantville  
Trend Analysis for FY 2024 & FY 2025 Budgets  
Electric Fund (Fund 510)

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Account Number	Account Description	2022 Adopted Budget	2023 Adopted Budget	2024 Requested Budget	2025 Forecasted Budget
Revenues					
510-0000-		\$ 1,404,000.00	\$ 1,450,000.00	\$ 1,599,150.00	\$ 1,631,133.00
344310	Electric charges				
344311	Yard lights	51,000.00	50,000.00	54,600.00	57,330.00
344312	Reconnect fees	-	-	-	-
344314	Late charges	-	-	-	-
361000	Interest revenues	-	-	35,325.00	35,325.00
381003	Sale of excess capacity	-	-	-	-
<b>Total Revenues</b>		<b>1,455,000.00</b>	<b>1,500,000.00</b>	<b>1,689,075.00</b>	<b>1,723,788.00</b>
Expenditures					
510-4600-					
531530	Electricity purchases	865,000.00	925,000.00	1,080,000.00	1,101,600.00
511100	Regular employees	117,031.25	124,861.29	162,948.15	171,095.56
511120	Admin employees	-	-	-	-
511130	City manager	13,794.17	15,496.12	17,606.37	18,486.69
511300	Overtime	11,600.00	13,185.00	13,185.00	13,844.25
512100	Group insurance	20,462.23	23,531.56	26,355.35	29,517.99
512200	Social Security FICA contrib	8,830.38	9,519.63	12,011.85	12,612.44
512300	Medicare	2,065.17	2,226.36	2,809.22	2,949.68
512400	Retirement contribution	6,553.75	6,992.23	13,503.64	14,178.83
512600	Unemployment insurance	450.00	450.00	450.00	450.00
512700	Worker's compensation	5,945.58	5,000.00	5,000.00	5,500.00
521900	Employee benefits	-	0.00	0.00	0.00
521200	Professional	4,000.00	7,500.00	7,500.00	7,500.00
521210	Legal, accounting and audit	8,000.00	8,000.00	8,000.00	8,000.00
521300	Technical	14,000.00	12,000.00	15,500.00	15,500.00
521905	Employee benefit - uniforms	-	-	-	-

City of Grantville  
Trend Analysis for FY 2024 & FY 2025 Budgets  
Electric Fund (Fund 510)

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Account Number	Account Description	2022 Adopted Budget	2023 Adopted Budget	2024 Requested Budget	2025 Forecasted Budget
522150	Bank charges	-	-	-	-
522200	Repairs and maintenance	5,000.00	3,000.00	3,000.00	3,000.00
522210	Vehicle repairs and maintenance	6,500.00	6,500.00	6,500.00	6,500.00
522320	Rental of equip and vehicles	26,000.00	1,500.00	1,700.00	1,700.00
523100	Insurance other than emp benefit	10,068.30	7,150.00	9,458.00	10,403.80
523200	Communications	3,550.00	3,500.00	3,500.00	3,500.00
523210	Communications (postage)	1,800.00	2,000.00	1,800.00	1,800.00
523300	Advertising	500.00	250.00	250.00	250.00
523400	Printing and binding	750.00	500.00	500.00	500.00
523500	Travel	500.00	500.00	500.00	500.00
523600	Dues and fees	2,000.00	1,500.00	2,000.00	2,000.00
523700	Education and training	2,000.00	2,000.00	2,000.00	2,000.00
523800	Uniforms	2,500.00	2,500.00	2,500.00	2,500.00
523850	Contract labor	40,000.00	45,000.00	84,000.00	84,000.00
523900	Other	150.00	150.00	0.00	0.00
531100	Supplies	40,000.00	30,000.00	40,000.00	40,000.00
531210	Water/sewage	200.00	200.00	200.00	200.00
531220	Natural gas	900.00	500.00	1,000.00	1,000.00
531230	Electricity	3,000.00	1,000.00	1,000.00	1,000.00
531270	Gasoline/diesel	5,000.00	5,000.00	6,000.00	6,600.00
542200	Vehicles	-	-	-	-
542500	Equipment	-	-	-	-
563000	Depreciation expense	118,000.00	118,000.00	118,000.00	118,000.00
574000	Bad debts	1,000.00	1,000.00	10,000.00	10,000.00
579000	Contingency	41,724.18	44,987.80	-	-

Total Expenditures 1,388,875.00 1,430,500.00 1,658,777.59 1,596,689.24

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City of Grantville  
Trend Analysis for FY 2024 & FY 2025 Budgets  
Electric Fund (Fund 510)

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Account Number	Account Description	2022 Adopted Budget	2023 Adopted Budget	2024 Requested Budget	2025 Forecasted Budget
	Excess (Shortage) of Revenues versus				
	Operating Expenditures	66,125.00	69,500.00	30,297.41	27,098.76
510-0000	363000 Unrealized gain or loss				
	371000 Contrib from capital assets	43,000.00	43,000.00	35,000.00	35,000.00
	381003 Sale of excess capacity	-	-	-	-
	391100 Operating transfers in	-	-	-	-
	391200 Fund balance - transfers in	0.00	0.00	61,383.22	67,185.34
510-4600	611000 Operating transfers out - 7.5% of revs	(109,125.00)	(112,500.00)	(126,680.63)	(129,284.10)
510-9000	611000 Operating transfers out	-	-	-	-
510-0000	381004 Contingency for future operations	-	-	-	-

Income (Loss) after Other Financing Sources (Uses) \$ - \$ - \$ - \$ -

City of Grantville  
Trend Analysis for FY 2024 & FY 2025 Budgets  
Gas Fund (Fund 515)

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Account Number	Account Description	2022 Adopted Budget	2023 Adopted Budget	2024 Requested Budget	2025 Forecasted Budget
<b>Revenues</b>					
515-0000-		\$	\$	\$	\$
344410	Gas charges	466,000.00	500,000.00	533,000.00	556,985.00
344413	Tap fees	-	-	-	-
361000	Interest revenues	200.00	-	25.00	25.00
344600	MGAG portfolio return	23,000.00	23,000.00	21,000.00	21,000.00
		<b>489,200.00</b>	<b>523,000.00</b>	<b>554,025.00</b>	<b>578,010.00</b>
<b>Total Revenues</b>					
<b>Expenditures</b>					
515-4700					
531520	Purchased gas	125,000.00	172,000.00	200,000.00	220,000.00
511100	Regular employees	101,633.02	107,614.31	104,917.29	110,163.15
511120	Admin employees	-	-	-	-
511130	City manager	13,794.17	15,496.12	17,606.37	18,486.69
511300	Overtime	11,000.00	11,000.00	11,000.00	11,000.00
512100	Group insurance	12,788.89	14,707.22	16,472.09	18,448.74
512200	Social Security FICA contrib	7,838.49	8,314.85	8,278.47	8,658.29
512300	Medicare	1,307.81	1,333.96	1,936.09	2,024.92
512400	Retirement contribution	5,691.45	6,026.40	9,306.60	9,733.59
512600	Unemployment insurance	400.00	400.00	400.00	400.00
512700	Worker's compensation	3,641.22	1,075.00	1,182.50	1,300.75
521900	Employee benefits	-	-	-	-
521200	Professional	3,200.00	6,000.00	6,000.00	6,000.00
521210	Legal, accounting and audit	6,000.00	6,000.00	8,000.00	8,000.00
521300	Technical	24,000.00	20,000.00	24,000.00	24,000.00
521905	Employee benefit - uniforms	-	-	-	-
522150	Bank charges	-	-	-	-
522200	Repairs and maintenance	1,500.00	1,500.00	1,500.00	1,500.00
522210	Vehicle repairs and maintenance	4,000.00	4,000.00	4,000.00	4,000.00
522320	Lease of equip and vehicles	25,500.00	2,000.00	2,200.00	2,200.00
523100	Insurance other than emp benefit	10,068.30	11,075.13	9,458.00	10,403.80
523200	Communications	2,400.00	2,400.00	2,400.00	2,400.00

City of Grantville  
Trend Analysis for FY 2024 & FY 2025 Budgets  
Gas Fund (Fund 515)

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Account Number	Account Description	2022 Adopted Budget	2023 Adopted Budget	2024 Requested Budget	2025 Forecasted Budget
523210	Communications (postage)	2,000.00	2,200.00	2,000.00	2,200.00
523300	Advertising	300.00	300.00	300.00	300.00
523400	Printing and binding	1,200.00	1,200.00	1,200.00	1,200.00
523500	Travel	1,000.00	1,000.00	1,000.00	1,000.00
523600	Dues and fees	1,300.00	2,000.00	3,000.00	3,000.00
523700	Education and training	2,000.00	2,000.00	2,000.00	2,000.00
523800	Uniforms	1,350.00	1,500.00	2,000.00	2,000.00
523850	Contract labor	9,000.00	11,000.00	11,000.00	11,000.00
523900	Other	-	-	-	-
531100	Supplies	9,000.00	7,000.00	7,000.00	7,000.00
531210	Water/sewage	200.00	200.00	200.00	200.00
531220	Natural gas	1,600.00	2,260.00	4,500.00	4,950.00
531230	Electricity	1,000.00	1,000.00	1,000.00	1,000.00
531270	Gasoline/diesel	3,000.00	5,000.00	6,000.00	6,600.00
542200	Vehicles	-	-	-	-
542500	Equipment	-	-	-	-
563000	Depreciation expense	48,000.00	48,000.00	46,000.00	46,000.00
574000	Bad debts	100.00	2,500.00	10,000.00	10,000.00
579000	Contingency	13,436.66	7,397.00	0.00	2,617.88
581000	Debt service	-	-	-	-
582000	Interest expense	-	-	-	-
<b>Total Expenditures</b>		<b>454,250.00</b>	<b>485,500.00</b>	<b>525,857.41</b>	<b>559,787.82</b>

Excess (Shortage) of Revenues versus  
Operating Expenditures

515-0000-	371000	Contrib from capital assets	-	-	-
	391100	Operating transfers in	-	-	-
			<b>37,500.00</b>	<b>28,167.59</b>	<b>18,222.18</b>

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City of Grantville  
Trend Analysis for FY 2024 & FY 2025 Budgets  
Gas Fund (Fund 515)

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Account Number	Account Description	2022 Adopted Budget	2023 Adopted Budget	2024 Requested Budget	2025 Forecasted Budget
391200	Fund balance - transfers in	-	-	11,807.41	23,551.70
611000	Operating transfers out - 7.5% of revs	(34,950.00)	(37,500.00)	(39,975.00)	(41,773.88)
381004	Contingency for future operations	-	-	-	-
<b>Income (Loss) after Other Financing Sources (Uses)</b>		<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>

City of Grantville  
Trend Analysis for FY 2024 & FY 2025 Budgets  
Solid Waste Fund (Fund 540)

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Account Number	Account Description	2022 Adopted Budget	2023 Adopted Budget	2024 Requested Budget	2025 Forecasted Budget
<b>Revenues</b>					
540-0000-	344110 Refuse collection fees	\$ 215,000.00	\$ 225,000.00	\$ 390,000.00	\$ 409,500.00
<b>Total Revenues</b>		215,000.00	225,000.00	390,000.00	409,500.00
<b>Expenditures</b>					
540-4500-	511100 Regular employees	19,791.93	15,909.51	17,786.99	18,676.34
	511300 Overtime	-	-	-	-
	512200 Social Security FICA Contribution	1,227.10	986.39	1,102.79	1,157.93
	512300 Medicare	286.98	230.69	257.91	270.81
	512400 Retirement contribution	593.76	890.93	1,725.34	1,811.60
	523900 Contract refuse collection	195,000.00	200,000.00	396,000.00	415,800.00
	574000 Bad debts	500.00	500.00	500.00	500.00
	579000 Contingency	-	6,482.48	-	-
<b>Total Expenditures</b>		217,399.77	225,000.00	417,373.03	438,216.68
<b>Excess (Shortage) of Operating Revenues versus Operating Expenditures</b>		(2,399.77)	(0.00)	(27,373.03)	(28,716.68)
540-	391100 Operating transfers in	-	-	-	-
540-4500-	611000 Operating transfers out	-	-	-	-
540-0000	391200 Fund balance - transfers in	2,399.77	0.00	27,373.03	28,716.68
	381004 Fund balance - transfers to	-	-	-	-
<b>Income (Loss) after Other Financing Sources (Uses)</b>		\$ -	\$ -	\$ -	\$ -

City of Grantville  
 General Fund  
 Millage Rates & Property Taxes

	Adopted 2020 Tax Year Millage Rates (FY 2020-2021)	Adopted 2021 Tax Year Millage Rates (FY 2021-2022)	Adopted "ROLLBACK" 2022 Tax Year Millage Rates (FY 2022-2023)	Proposed 2023 Tax Year Millage Rates (FY 2023-2024)
<b>City of Grantville Millage Rates:</b>				
City of Grantville	5.228	5.228	4.487	5.228
Fire District	3.280	3.130	3.100	3.100
Fire Bond	0.150	0.300	0.254	0.254
<b>TOTAL - City of Grantville</b>	<b>8.658</b>	<b>8.658</b>	<b>7.841</b>	<b>8.582</b>
<b>City</b>				
Net Digest	\$64,178,702.00	\$71,273,632.00	\$83,022,564.00	\$104,135,871.00
City Net Digest - % Increase - vs Prior Tax Yr	20.42%	11.05%	16.48%	25.43%
<b>City of Grantville Property Tax Revenues:</b>				
City of Grantville	\$335,526.25	\$372,618.55	\$372,522.24	\$544,422.33
Fire District	\$210,506.14	\$223,086.47	\$257,369.95	\$322,821.20
Fire Bond	\$9,626.81	\$21,382.09	\$21,087.73	\$26,450.51
Title Ad Valorem Tax (TAVT)	\$90,000.00	\$90,000.00	\$97,728.60	\$98,000.00
<b>TOTAL</b>	<b>\$645,659.20</b>	<b>\$707,087.11</b>	<b>\$748,708.52</b>	<b>\$991,694.04</b>

**CITY OF GRANTVILLE  
MILLAGE RATE AND PROPERTY TAX HISTORY**

<u>Tax Year</u>	<u>Net Digest</u>	<u>City Millage Rate</u>	<u>Taxes Levied</u>
2008	\$53,864,862	3.99	\$214,921
2009	\$53,564,197	4.49	\$240,503
2010	\$53,021,374	4.49	\$238,066
2011	\$46,177,714	4.56	\$210,570
2012	\$36,701,042	4.56	\$167,357
2013	\$37,423,997	1.59	\$59,504
2014	\$38,195,964	1.56	\$59,586
2015	\$41,384,218	1.48	\$61,249
2016	\$48,020,504	5.25	\$252,108
2017	\$51,736,985	5.016	\$259,513
2018	\$52,743,829	4.959	\$261,557
2019	\$53,295,242	5.945	\$316,840
2020	\$64,178,702	5.228	\$335,526
2021	\$71,273,632	5.228	\$372,619
2022	\$83,022,564	4.487 Adopted	\$372,522
2023	\$104,135,871	5.228 Proposed	\$544,422