



**City of Grantville
Fiscal Years 2024 & 2025
Draft Budgets**

7/24/2023

CITY OF GRANTVILLE, GEORGIA
SUMMARY OF REVENUES, EXPENDITURES, AND
OTHER FINANCING SOURCES

GENERAL FUND

SUMMARY OF REQUESTED FY 2024 BUDGET

REVENUES	FY 2024
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>
Total Revenues	\$ <u>3,158,472</u>
EXPENDITURES	
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>
Total Operating Expenditures	\$ <u>4,077,103</u>
OTHER FINANCING SOURCES (USES)	
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>
Total Other Financing Sources (Uses)	\$ <u>918,631</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER FINANCING SOURCES VERSUS EXPENDITURES	\$ <u>-</u>

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
Revenues						
Taxes						
	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	-	-	-	-
Licenses & Permits						
	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	-	-	-

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
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

City Council (1110)	511100	Regular Employees	4,800.00	4,800.00	4,800.00	4,800.00
	512200	Social Security FICA contrib	297.60	297.60	297.60	297.60
	512300	Medicare	69.60	69.60	69.60	69.60
	512600	Unemployment Insurance	-	-	-	-
	521200	Professional	11,700.00	12,000.00	17,000.00	17,000.00
	521210	Legal, Accounting and Audit	20,000.00	20,000.00	30,000.00	30,000.00
	521300	Technical	-	-	-	-
	521325	Election Expense	1,000.00	1,000.00	1,000.00	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
	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
Mayor (1310)	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)

Dep't/Class	Account #	Account Description	2022 Adopted Budget	2023 Adopted Budget	2024 Requested Budget	2025 Forecasted Budget
Finance (1510)	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/Buildings	-	-	-	-
	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
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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	-	-	-	-
Police (3210)			532,333.41	558,950.08	721,313.83	757,379.52
	511100	Regular Employees	-	-	-	-
	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)

Dept/Class	Account #	Account Description	2022 Adopted Budget	2023 Adopted Budget	2024 Requested Budget	2025 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

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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
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
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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	-	-	-	-
Streets (4210)	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	11,506.00	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)

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)

Dep't/Class	Account #	Account Description	2022 Adopted Budget	2023 Adopted Budget	2024 Requested Budget	2025 Forecasted Budget
	522200	Repairs & Maintenance	5,000.00	5,000.00	8,000.00	8,000.00
	522210	Vehicle Repairs & Maintenance	1,500.00	2,000.00	3,500.00	3,500.00
	522320	Lease of Equip & Vehicles	-	-	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
	523210	Communications (Postage)	525.00	525.00	351.25	368.81
	523300	Advertising	500.00	500.00	500.00	500.00
	523400	Printing & Binding	200.00	250.00	250.00	250.00
	523500	Travel	400.00	400.00	400.00	400.00
	523600	Dues & Fees	300.00	350.00	350.00	350.00
	523700	Education & Training	500.00	500.00	700.00	700.00
	523800	Uniforms	800.00	800.00	800.00	800.00
	523850	Contract Labor	4,500.00	4,500.00	5,000.00	5,000.00
	531100	Supplies	20,000.00	21,000.00	25,000.00	25,000.00
	531210	Water/Sewage	300.00	300.00	500.00	500.00
	531220	Natural Gas	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
	531270	Gasoline/Diesel	3,000.00	3,000.00	3,000.00	3,000.00
	531300	Food	70,000.00	80,000.00	90,000.00	99,000.00
	542200	Vehicles	-	-	-	-
	542500	Equipment	-	-	2,000.00	-
	579000	Contingency	-	-	-	-
Parks & Rec (6120)	511100	Regular Employees	10,000.00	13,650.00	51,585.50	54,164.78
	511300	Overtime	-	-	-	-
	512100	Group Insurance	-	-	-	-
	512200	Social Security FICA Contribution	620.00	846.30	3,198.30	3,358.22
	512300	Medicare	145.00	197.93	747.99	785.39
	512400	Retirement Contribution	-	-	2,969.00	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	-	-	-	-

Bldg & Zoning

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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
(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	-	-	-
0000	581000	Debt Service Interest	-	-	-
0000	391100	Operating transfers in - from Muni Court Fund	129,453.38	203,532.74	121,514.78
0000	391200	Transfers in - Utility Funds - Fund Balance	175,824.65	-	190,935.09
0000	391100	Operating transfers in - from Utilities Funds	-	-	-
0000	391100	Operating transfers in - from Electric Fund	-	114,750.00	126,680.63
0000	391100	Operating transfers in - from Gas Fund	-	37,500.00	39,975.00
		Fund Balance - General Fund - xfrs in	-	200,000.00	130,607.96
0000	391300	Fund Balance - Municipal Court - xfrs in	331,744.00	195,024.41	108,917.59
		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	Proceeds from debt - Capital leases	-	-	200,000.00	200,000.00
	9000	Transfers out	-	-	-	-
Income (Loss) after Other Financing Sources (Uses)			\$ (0.00)	\$ 0.00	\$ (0.00)	\$ 0.00

CITY OF GRANTVILLE, GEORGIA
SUMMARY OF REVENUES, EXPENDITURES, AND
OTHER FINANCING SOURCES
MUNICIPAL COURT FUND (FUND 745)
SUMMARY OF REQUESTED FY 2024 BUDGET

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

* 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
Revenues						
Fines & Forfeitures						
	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
Total Revenues			395,000.00	480,000.00	410,000.00	410,000.00

Dept/Class	Account Number	Account Description	2022 Adopted Budget	2023 Adopted Budget	2024 Requested Budget	2025 Forecasted Budget
Expenditures						
Court (3230)						
	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 (Bailliffs)	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)

Dept/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	11,506.00	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

Total Expenditures			265,546.62	276,467.26	288,485.22	295,858.15
Excess (Shortage) of Revenues versus Operating Expenditures			129,453.38	203,532.74	121,514.78	114,141.85

Other Financing Sources (Uses)

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
		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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<u>Total Revenues</u>	<u>\$ 566,354</u>
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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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<u>Total Expenditures</u>	<u>\$ 566,354</u>
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CITY OF GRANTVILLE, GEORGIA

SPECIAL REVENUE FUNDS

FEDERAL SEIZED FUNDS (FUND 240)

ADOPTED FY 2024 BUDGET

FEDERAL SEIZED FUNDS (FUND 240)

REVENUES

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

Other 0

Total Revenues \$ 250,000

EXPENDITURES

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

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

CEMETERY TRUST FUND (FUND 785)

REVENUES

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

EXPENDITURES

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

PROPRIETARY FUNDS

SUMMARY OF REQUESTED FY 2024 BUDGETS

	Business-Type Activities - Enterprise Funds					
	Water & Sewer Fund	Electric Fund	Gas Fund	Solid Waste Fund	Totals	
OPERATING REVENUE						
Charges for Sales and Services	\$ 1,070,100	\$ 1,689,075	\$ 554,025	\$ 390,000	\$ 3,703,200	
Total Operating Revenues	<u>1,070,100</u>	<u>1,689,075</u>	<u>554,025</u>	<u>390,000</u>	<u>3,703,200</u>	
OPERATING EXPENSES						
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	
Total Operating Expenses	<u>1,640,909</u>	<u>1,658,778</u>	<u>525,857</u>	<u>417,373</u>	<u>4,242,917</u>	
EXCESS (SHORTAGE) OF OPERATING REVENUE VERSUS OPERATING EXPENSES	(570,809)	30,297	28,168	(27,373)	(539,717)	
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	
INCOME (LOSS) AFTER OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	

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
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
Total Revenues		1,039,200.00	1,060,100.00	1,070,100.00	1,070,100.00
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	-	-	-	-
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

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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
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	-	-	-	-
Total Expenditures		1,413,637.69	1,502,055.90	1,640,909.17	1,682,762.73
Excess (Shortage) of Revenues versus					
Operating Expenditures		(374,437.69)	(441,955.90)	(570,809.17)	(612,662.73)
Other Financing Sources (Uses)					
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)

Account Number	Account Description	2022 Adopted Budget	2023 Adopted Budget	2024 Requested Budget	2025 Forecasted Budget
Revenues					
510-0000-	Electric charges	\$ 1,404,000.00	\$ 1,450,000.00	\$ 1,599,150.00	\$ 1,631,133.00
344311	Yard lights	51,000.00	50,000.00	54,600.00	57,330.00
344312	Reconnect fees	-	-	-	-
344314	Late charges	-	-	-	-
361000	Interest revenues	-	-	-	-
381003	Sale of excess capacity	-	-	35,325.00	35,325.00
Total Revenues		1,455,000.00	1,500,000.00	1,689,075.00	1,723,788.00

Expenditures					
510-4600-	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)

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	1,696,689.24

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

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	43,000.00	43,000.00	35,000.00	35,000.00
	371000 Contrib from capital assets	-	-	-	-
	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)

Account Number	Account Description	2022 Adopted Budget	2023 Adopted Budget	2024 Requested Budget	2025 Forecasted Budget
Revenues					
515-0000-	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
		489,200.00	523,000.00	554,025.00	578,010.00
Total Revenues					
		489,200.00	523,000.00	554,025.00	578,010.00
Expenditures					
515-4700	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)

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	-	-	-	-
Total Expenditures		454,250.00	485,500.00	525,857.41	555,787.82

**Excess (Shortage) of Revenues versus
Operating Expenditures**

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

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

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	-	-	-	-
	Income (Loss) after Other Financing Sources (Uses)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

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

Account Number	Account Description	2022 Adopted Budget	2023 Adopted Budget	2024 Requested Budget	2025 Forecasted Budget
Revenues					
540-0000-	344110 Refuse collection fees	\$ 215,000.00	\$ 225,000.00	\$ 390,000.00	\$ 409,500.00
Total Revenues		215,000.00	225,000.00	390,000.00	409,500.00
Expenditures					
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	-	-
Total Expenditures		217,399.77	225,000.00	417,373.03	438,216.68
Excess (Shortage) of Operating Revenues versus Operating Expenditures		(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	-	-	-	-
Income (Loss) after Other Financing Sources (Uses)		\$ -	\$ -	\$ -	\$ -

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)
City of Grantville Millage Rates:				
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
TOTAL - City of Grantville	8.658	8.658	7.841	8.582
City				
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%
City of Grantville Property Tax Revenues:				
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
TOTAL	\$645,659.20	\$707,087.11	\$748,708.52	\$991,694.04

**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