

City of Centerville
State of Georgia

A RESOLUTION

TO ADOPT THE FISCAL YEAR 2024 BUDGET FOR EACH FUND OF THE CITY OF CENTERVILLE, GEORGIA, APPROPRIATING THE AMOUNTS SHOWN IN EACH BUDGET AS EXPENDITURES/EXPENSES ADOPTING THE SEVERAL ITEMS OF REVENUE ANTICIPATIONS AND PROHIBITING EXPENDITURES OR EXPENSES FROM EXCEEDING THE ACTUAL FUNDING AVAILABLE.

WHEREAS, sound government operations require a budget in order to plan the financing of services for the residents of the City of Centerville; and

WHEREAS, Title 36, Chapter 81, Article 3 of the Official Code of Georgia Annotated (OCGA) requires a balanced budget for the City’s fiscal year, which runs from July 1 to June 30 of each year; and

WHEREAS, the Mayor and City Council of the City of Centerville have reviewed the proposed FY 2024 budget as presented by the City Accountant in coordination with each department head; and

WHEREAS, advertised public hearing has been held on the FY 2024 proposed budget, as required by State and Local Laws and regulations; and

WHEREAS, each of these funds has a balanced budget, such that anticipated funding sources equal proposed expenditures or expenses; and

WHEREAS, the Mayor and City Council wish to adopt this proposal as the Fiscal Year 2024 Annual Budget, effective from July 1, 2023 through June 30, 2024.

NOW THEREFORE BE IT RESOLVED by the Mayor and City Council of the City of Centerville, Georgia as follows:

Section 1. That the proposed Fiscal Year 2024 Budget, attached hereto and incorporated herein as a part of this resolution is hereby adopted as the Budget for the City of Centerville, Georgia for Fiscal Year 2024 beginning July 1, 2023 and ending June 30, 2024, attached hereto and made a part hereof, is hereby approved and adopted in the amount of:

| | |
|-------------------------|-------------|
| General Fund | \$5,998,394 |
| Confiscated Assets Fund | 1,000 |
| Community Home Inv Fund | 196,000 |
| SPLOST Fund | 686,562 |
| LMIG Fund | 96,799 |
| Water & Sewer Fund | 6,128,526 |
| Storm Water Utility | 578,574 |
| Sanitation Fund | 1,304,438 |
| | ----- |
| | 14,990,293 |

Section 2. That the several items of revenues, other financial resources, and sources of cash shown in the budget for each fund in the amounts shown anticipated are hereby adopted, and that the several amounts shown in the budget as proposed expenditures or expenses, and uses of cash are hereby appropriated to the departments named in each fund.

Section 3. That the “legal level of control” as defined in OCGA 36-81-2(14) is set at the fund/departmental level, meaning that the City Accountant in her capacity as Budget Officer and in coordination with each department head is authorized to move appropriations from one line item to another within a department, but under no circumstances may

expenditures or expenses exceed the amount appropriated for a department without a further Budget amendment approved by the Mayor and City Council.

Section 4. That all appropriations shall lapse at the end of the fiscal year.

Section 5. That this Resolution shall be and remain in full force and effect from and after its date of adoption.

Adopted this 20th day of June 2023 .

CITY OF CENTERVILLE, GEORGIA



By: John R. Harley, Mayor



Attest: Krista Bedingfield, City Clerk

**City of Centerville FY 2024
Adopted Budget - Summary
Fiscal Year July 1, 2023 to June 30, 2024**

General Fund Revenues

| | |
|------------------------------------|-------------------------|
| Property Taxes | \$ 2,404,104 |
| Other Taxes | \$ 1,678,162 |
| Licenses and Permits | 197,168 |
| Charges for Services | 350 |
| Fines & Forfeitures | 472,421 |
| Probation | 55,000 |
| Interest Income | 42,000 |
| Rentals | 25,500 |
| Total General Fund Revenues | <u>4,874,705</u> |

Other Financing Sources

| | |
|--|----------------------------|
| Transfer in from ARPA | 566,574 |
| Transfer in from W&S | 355,829 |
| Appropriated from GF - Unassigned FB | 201,286 |
| Total GF Revenues & Other financing | <u>\$ 5,998,394</u> |

General Fund Expenditures

| | |
|---------------------------------|-----------------------|
| General Government | |
| Legislative - Dept. 1100 | 136,219 |
| Elections - Dept. 1400 | 25,022 |
| Finance - Dept. 1510 | 495,718 |
| Legal - Dept. 1530 | 216,996 |
| Info Systems - 1535 | 119,663 |
| Total General Government | <u>993,618</u> |

Judicial

| | |
|------------------------------|-----------------------|
| Municipal Court - Dept. 2650 | 197,299 |
| Total Judicial | <u>197,299</u> |

Public Safety

| | |
|------------------------------|-------------------------|
| Police Services Dept. 3200 | 2,184,360 |
| Probation - Dept. 3450 | 74,400 |
| Fire Protection - Dept. 3500 | 1,729,932 |
| Animal Control - Dept. 3900 | 83,181 |
| Total Public Safety | <u>4,071,873</u> |

Highway and Streets

| | |
|---------------------------|-----------------------|
| Street - Dept. 4200 | 365,076 |
| Total Public Works | <u>365,076</u> |

General Fund Expenditures- Continued

Culture & Recreation

| | |
|----------------|----------------|
| Park Dept 6200 | <u>205,092</u> |
|----------------|----------------|

Housing and Development

| | |
|--|-----------------------|
| Protective Inspection- Dept. 7200 | 59,106 |
| Economic Development - Dept. 7500 | <u>106,330</u> |
| Total Housing & Development | <u>165,436</u> |

Total General Fund Expenditures

\$ 5,998,394

Special Revenue Funds

| | Revenues | Expenses |
|------------------------------|----------------------------|----------------------------|
| Confiscated Assets Fd -210 | - | 1,000 |
| CHIP Grant - Fd 220 | 196,000 | 196,000 |
| American Rescue Plan Fd -230 | 2,314,724 | 0 |
| Transfer Out | 0 | 2,314,724 |
| Appropriated from FB | <u>1,000</u> | - |
| | <u>\$ 2,511,724</u> | <u>\$ 2,511,724</u> |

Capital Project Funds

| | Revenues | Expenses |
|--------------------------------|--------------------------|--------------------------|
| SPLOST 18 FUND- 320 | 841,000 | 686,562 |
| LMIG Fund- Road Resurface -335 | 97,000 | 96,799 |
| | - | - |
| | <u>\$ 938,000</u> | <u>\$ 783,361</u> |

Enterprise Funds

| | Revenues | Exp/Trf Out |
|------------------------------------|----------------------------|----------------------------|
| Water & Sewer Fund -505 | 2,591,275 | 6,128,526 |
| Storm water Utility Fund- 506 | 271,000 | 578,574 |
| Sanitation Fund -540 | 1,605,368 | 1,304,438 |
| Other Fin Source -Trf In | 2,049,080 | - |
| Loan Proceeds | 1,500,000 | - |
| Transfers Out from Enterprise FD | - | 656,759 |
| Appropriated from Ent Net Position | <u>651,574</u> | - |
| | <u>\$ 8,668,297</u> | <u>\$ 8,668,297</u> |

Total

17,961,776

Eliminate Interfund Transfers

(2,971,483)

Total City Budget

\$ 14,990,293

CITY OF CENTERVILLE- FY 2024 ADOPTED BUDGET
 ENTERPRISE FUNDS-EXPENSES BY LINE ITEM

| ACCT # | WATER & SEWER | STORMWATER | SANITATION | TOTAL |
|---------------------------------|--------------------------|-------------------|-------------------|-------------------|
| | FUND | FUND | FUND | ENTERPRISE |
| SALARY & WAGES | | | | |
| | 505 | 506 | 540 | |
| 51.1100 REG EMPLOYEES | 641,169 | 67,672 | 12,468 | 721,309 |
| 51.1200 PART TIME EMPLOYEES | 94,308 | - | - | 94,308 |
| 51.1300 OVERTIME | 35,000 | 1,500 | - | 36,500 |
| SUB TOTAL | 770,477 | 69,172 | 12,468 | 852,117 |
| EMPLOYEE BENEFITS | | | | |
| 51.2100 GROUP INS | 166,206 | 11,588 | - | 177,794 |
| 51.2200 SOC SEC TAX | 58,942 | 5,292 | 954 | 65,188 |
| 51.2400 RETIREMENT | 54,156 | 5,270 | - | 59,426 |
| 51.2700 WORKERS COMP | 32,835 | 802 | - | 33,637 |
| SUB TOTAL | 312,139 | 22,952 | 954 | 336,045 |
| PROF & TECH SERVICES | | | | |
| 52.1100 OFFICIAL/ADMN | - | - | - | - |
| 52.1200 PROF. ACCT & AUDIT | 13,750 | - | - | 13,750 |
| 52.1205 LEGAL | - | - | - | - |
| 52.1210 PRO ENGINEER | 15,000 | 50,000 | - | 65,000 |
| 52.1225 PROF. PHYSICIANS | - | - | - | - |
| 52.1300 TECHNICAL | 5,000 | - | - | 5,000 |
| SUB TOTAL | 33,750 | 50,000 | - | 83,750 |
| PUR PROPERTY SERVCS | | | | |
| 52.2100 CLEANING SERVICES | 4,500 | - | - | 4,500 |
| 52.2110 DISPOSAL | - | - | 1,262,616 | 1,262,616 |
| 52.2200 REPAIRS & MAINT | 175,000 | 70,000 | 6,500 | 251,500 |
| 52.2300 RENTALS BLDG/EQ/VEH | 2,500 | 200 | - | 2,700 |
| SUB TOTAL | 182,000 | 70,200 | 1,269,116 | 1,521,316 |
| PURCHASED SERVICES | | | | |
| 52.3000 OTHER PURCH. SERVICES | 500 | - | - | 500 |
| 52.3100 INSURANCE NOT EMPL | 35,756 | 3,300 | - | 39,056 |
| 52.3200 COMMUNICATIONS | 60,000 | 1,000 | 1,200 | 62,200 |
| 52.3300 ADVERTISING | 1,000 | - | 100 | 1,100 |
| 52.3400 PRINTING/BINDING | 7,500 | 6,000 | 100 | 13,600 |
| 52.3500 TRAVEL | 7,000 | 750 | - | 7,750 |
| 52.3600 DUES & FEES | 60,000 | - | - | 60,000 |
| 52.3700 EDUCATION & TRAINING | 6,000 | 1,200 | - | 7,200 |
| 52.3900 OTHER | - | - | - | - |
| SUB TOTAL | 177,756 | 12,250 | 1,400 | 191,406 |
| SUPPLIES | | | | |
| 53.1100 GEN SUPPLIES & MAT. | 150,000 | 45,000 | 1,500 | 196,500 |
| 53.1215 STORM WATER | 500 | - | - | 500 |
| 53.1220 NATURAL GAS | 2,500 | - | - | 2,500 |
| 53.1230 ELECTRICITY | 102,000 | - | 3,200 | 105,200 |
| 53.1270 GASOLINE | 25,000 | - | - | 25,000 |
| 53.1300 FOOD | 1,200 | - | - | 1,200 |
| 53.1400 BOOKS/PERIODICALS | 100 | - | - | 100 |
| 53.1600 SMALL EQUIPMENT | 5,000 | - | 400 | 5,400 |
| 53.1700 OTHER SUP UNIFORMS | 15,000 | - | 400 | 15,400 |
| SUB TOTAL | 301,300 | 45,000 | 5,500 | 351,800 |

| | WATER & SEWER FUND <u>505</u> | STORMWATER FUND <u>506</u> | SANITATION FUND <u>540</u> | TOTAL <u>ENTERPRISE</u> |
|---------------------------------|-------------------------------------|----------------------------------|----------------------------------|----------------------------|
| CAPITAL OUTLAY | | | | |
| 54-1200 | LAND IMPROVEMENTS | - | - | - |
| 54-1300 | BUILDINGS | - | - | - |
| 54-1400 | INFRASTRUCTURE | 3,401,000 | 250,000 | 3,651,000 |
| 54-2000 | MACHINERY/ EQUIP. | 50,000 | - | 55,000 |
| 54-2200 | VEHICLES | - | 40,000 | 40,000 |
| 54-2300 | FURNITURES & FIXTURES | - | - | - |
| 54-2510 | OZT GRANT EQUIP. | - | - | - |
| | <i>SUB TOTAL</i> | 3,451,000 | 290,000 | 3,746,000 |
| OTHER COST | | | | |
| 56.1000 | DEPRECIATION EXPENSE | - | - | - |
| 57.1000 | INTERGOVERNMENTAL | 790,000 | 16,500 | 806,500 |
| 57.2000 | PAY TO OTHER AGENCY | - | - | - |
| 57.4000 | BAD DEBTS | 25,000 | 2,500 | 37,500 |
| 57.9000 | CONTINGENCY | - | - | - |
| 58.1000 | DEBT SERV - PRINCIPAL | 44,534 | - | 44,534 |
| 58.2000 | DEBT SERV - INTEREST | 21,820 | - | 21,820 |
| 58.4000 | DEBT ISSURANCE COST | 18,750 | - | 18,750 |
| | <i>SUB TOTAL</i> | 900,104 | 19,000 | 929,104 |
| TOTAL EXPENSES BEFORE TR | | | | |
| | \$ 6,128,526 | \$ 578,574 | \$ 1,304,438 | \$ 8,011,538 |
| OTHER FINANCING USES | | | | |
| 61.1000 | TRANS. OUT | 355,829 | - | 656,759 |
| | TRANS. OUT-W&S | - | - | - |
| | <i>SUB TOTAL</i> | 355,829 | 300,930 | 656,759 |
| | <i>TOTAL EXPENSES</i> | \$ 6,484,355 | \$ 578,574 | \$ 1,605,368 |
| | | | \$ 1,605,368 | \$ 8,668,297 |

FY 2024 CITY OF CENTERVILLE GOVERNMENTAL FUNDS CAPITAL OUTLAY BUDGET

| GOVERNMENTAL FUNDS | CAPITAL OUTLAY | ITEM DESCRIPTION |
|------------------------------------|--------------------|--|
| 2018 SPLOST FUND | \$93,000 | Match of \$58,000 2023 LMIG Project, 35,000 Match Fire Engine Apparatus |
| LMIG FD | \$96,799 | Resurface Roads Total Project \$154,557- Grant \$96,799- Match from SPLOST |
| TOTAL CAPITAL PROJECT FUNDS | \$189,799 | |
| Center Park SRF | \$0 | |
| CHIP Grant | \$0 | |
| Confiscated Assets SRF | \$0 | |
| ARPA | \$0 | |
| TOTAL SPECIAL REVENUE FUNDS | \$0 | |
| GENERAL FUND | | |
| GG | \$34,000 | Computer/Printer/ Server & Lic -IT |
| POLICE DEPT | \$89,000 | Machinery & Equipment \$34,000, 1 Police Vehicles \$55,000 |
| FIRE DEPT | \$31,500 | Computer \$1500, Fire Equipment \$30,000, |
| MC & PROBATION | \$5,500 | New Copier \$5500 |
| ANIMAL CONTROL | \$0 | |
| STREETS DEPT | \$5,000 | Equipment |
| PARKS | \$10,000 | New Fans Pavilion and Restrooms |
| BUILDING INSPECTIONS | \$0 | |
| ECONOMIC DEVELOP. | \$0 | |
| TOTAL GF CAPITAL OUTLAY | \$175,000 | |
| TOTAL GENERAL FUND BUDGET | \$5,998,394 | |
| % TOTAL OF GEN FUND BUDGET | 2.92% | |

FY 2022 CITY OF CENTERVILLE CAPITAL BUDGET ENTERPRISE FUNDS

| ENTERPRISE FUNDS | CAPITAL OUTLAY | ITEM DESCRIPTION |
|--|--------------------|--|
| INFRASTRUCTURE COSTS | \$3,651,000 | \$250,000 SW Capital Improvement piped pond, 3,410,000 Construction Bay Gall Sewer Extension |
| MACHINERY & EQUIPMENT | \$55,000 | M&E Water & Sewer \$50,000 Generator, \$5,000 M&E Recycle Center |
| VEHICLES | \$40,000 | 1 Truck in SW |
| FURNITURE & FIXTURES | \$0 | |
| TOTALS CAPITAL ENTERPRISE FUNDS | \$3,746,000 | |
| TOTAL ENTERPRISE FUNDS BUDGET | \$8,668,297 | |
| % TOTAL | 43.21% | |

