

# **CITY OF PALMETTO, GEORGIA**



## ***ANNUAL BUDGET***

**FOR THE FISCAL YEAR ENDING JUNE 30, 2024**

Prepared by  
Mayor's Office  
J. Clark Boddie  
Mayor  
Palmetto City Hall

**CITY OF PALMETTO, GEORGIA**

**INTRODUCTORY SECTION**

This Section Contains the Following Subsections:

**ORGANIZATION CHART**

**LISTING OF CITY OFFICIALS**

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**CITY OF PALMETTO, GEORGIA  
CITY OFFICIALS**

MAYOR

J. Clark Boddie

CITY COUNCIL

Robert Deon Arnold

Tara Miller

Nathan Slaton

Teresa Thomas-Smith

Jess Wilbanks

Patty O'Hara Willey

CITY CLERK

Cynthia Hanson

CHIEF OF POLICE

Bryan Hergesell

FIRE CHIEF

Henry Argo

CITY RECORDER

H. Clay Collins

Russell Ross

BUILDING INSPECTOR

Charles Abbott Associates Inc.

Leonard Thompson

CITY PLANNER

The Collaborative Firm

CITY ATTORNEYS

McNally, Fox, Grant & Davenport

CITY AUDITORS

Mauldin & Jenkins

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ANNUAL BUDGET

FISCAL YEAR ENDING

**JUNE 30, 2024**

City of Palmetto  
FY 2023-2024 Budget

TOTAL REVENUE

FUND/CLASSIFICATION:	ADOPTED 2022-2023	ADOPTED 2023-2024
<u>General Fund:</u>		
Taxes	4,579,273	5,727,725
Licenses & Permits	362,500	741,500
Fines & Forfeitures	103,500	242,000
Special Services	35,350	33,350
Inter-Governmental	1,685,000	765,968
Administrative	13,500	3,700
Landfill Tip Fees	600,000	600,000
Total General Fund	<u>\$ 7,379,123</u>	<u>\$ 8,114,243</u>
<u>Fulton Transportation SPLOST:</u>		
Total TSPLOST	<u>\$ 900,000</u>	<u>\$ 900,000</u>
<u>Coweta SPLOST:</u>		
Total SPLOST	<u>\$ 72,000</u>	<u>\$ 72,000</u>
<u>Enterprise Funds:</u>		
Electric Revenue	6,002,000	9,370,500
Water & Sewer Revenue	9,148,800	10,256,000
Sanitation Revenue	445,200	422,000
Total Enterprise Funds	<u>\$ 15,596,000</u>	<u>\$ 20,048,500</u>
<b>Total General, TSPLOST, SPLOST and Enterprise Funds</b>	<b><u>\$ 23,947,123</u></b>	<b><u>\$ 29,134,743</u></b>
<u>Special Funds:</u>		
Bowen Road Reimbursement	329,100	
TSPLOST (Fulton) Cash in Bank Fund Balance	1,911,742	3,149,000
<b>Total Special Funds</b>	<b><u>\$ 2,240,842</u></b>	<b><u>\$ 3,149,000</u></b>
<b>TOTAL ALL FUNDS</b>	<b><u>\$ 26,187,965</u></b>	<b><u>\$ 32,283,743</u></b>

City of Palmetto  
FY 2023-2024 Budget

TOTAL EXPENDITURE

FUND/CLASSIFICATION:	ADOPTED 2022-2023	PROPOSED 2023-2024
<u>General Fund:</u>		
Administrative	\$ 1,431,416	\$ 1,555,018
Police	2,048,985	2,600,447
Fire/Emergency Medical Service	1,644,082	2,228,576
Streets	5,602,574	5,677,854
Special Services	66,700	80,700
Mayor & Council Contingency	101,270	61,277
<b>Total General Fund</b>	<b>\$ 10,895,027</b>	<b>\$ 12,203,872</b>
<u>Enterprise Funds:</u>		
Electric	\$ 5,287,280	\$ 9,237,884
Water & Sewer	10,640,116	10,138,105
Sanitation	262,000	273,700
<b>Total Enterprise Funds</b>	<b>\$ 16,189,396</b>	<b>\$ 19,649,689</b>
<b>Total General and Enterprise Funds</b>	<b>\$ 27,084,423</b>	<b>\$ 31,853,561</b>
<u>Special Purpose LOST:</u>		
SPLOST 2019 (Coweta)	\$ 69,774	\$ -
<b>Total SPLOST Funds</b>	<b>\$ 69,774</b>	<b>\$ -</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 27,154,197</b>	<b>\$ 31,853,561</b>

City of Palmetto  
FY 2023-2024 Budget

GENERAL FUND 100 - REVENUE

CLASSIFICATION OF REVENUE:	ACCOUNT NUMBER	ADOPTED FY 2022-2023	ADOPTED FY 2023-2024
<u>Taxes:</u>			
Ad Valorem Tax	100-31.1100	\$ 2,226,773	\$ 3,175,225
Motor Vehicle Tax	100-31.1310	230,000	185,000
Intangible Tax	100-31.1340	33,000	60,000
Real Estate Transfer Tax	100-31.1600	22,000	15,000
Franchise Tax	100-31.1700	120,000	110,000
Local Option Sales Tax - Fulton	100-31.3100	1,300,000	1,500,000
Local Option Sales Tax - Coweta	100-31.3101	100,000	100,000
Alcoholic Beverage Tax	100-31.4200	100,000	85,000
Occupational Tax	100-31.6100	75,000	75,000
Insurance Premium Tax	100-31.6200	370,000	420,000
Financial Institution Tax	100-31.6300	2,500	2,500
<b>Total Taxes</b>		<u>\$ 4,579,273</u>	<u>\$ 5,727,725</u>
<u>Licenses &amp; Permits:</u>			
Zoning Fees	100-32.2210	8,000	6,000
Sign Permits	100-32.2230	1,500	500
Other Licenses/Permits	100-32.2990	50,000	65,000
Building Permits/Inspection Fees	100-32.3100	200,000	650,000
Building Plan Review	100-32.3901	100,000	20,000
Civil Engineering Fees	100-32.3903	3,000	-
<b>Total Licenses &amp; Permits</b>		<u>\$ 362,500</u>	<u>\$ 741,500</u>
<u>Court:</u>			
Fines & Forfeitures	100-35.1100	\$ 100,000	\$ 230,000
Forfeitures-Seized Prop - State	100-35.1101	\$ -	\$ -
Court Technology	100-35.1102	3,500	12,000
<b>Total Court</b>		<u>\$ 103,500</u>	<u>\$ 242,000</u>
<u>Special Services:</u>			
Tree Bank	100-33.4115	\$ -	\$ -
Burial Permits	100-34.9102	150	150
Community Center Rental	100-38.1001	4,000	2,000
Concheta Carter Center Rental	100-38.1003	1,000	1,000
Wayside Park Rental	100-38.1005	200	200
Sr. Center Transportation Reimb	100-38.1006	20,000	20,000
Train Depot Rental	100-38.1007	10,000	10,000
<b>Total Special Services</b>		<u>\$ 35,350</u>	<u>\$ 33,350</u>



City of Palmetto  
FY 2023-2024 Budget

GENERAL FUND 100 - REVENUE

CLASSIFICATION OF REVENUE:	ACCOUNT NUMBER	ADOPTED FY 2022-2023	ADOPTED FY 2023-2024
<u>Inter-Governmental:</u>			
FEMA Fire Grant	100-33.1112	\$ -	\$ -
CARES Recovery Act	100-33.1113	\$ 1,410,000	\$ 490,968
LMIG Grant	100-33.4114	75,000	75,000
Fulton County - CDBG	100-33.6000	<u>200,000</u>	<u>200,000</u>
<b>Total Intergovernmental</b>		<b>\$ 1,685,000</b>	<b>\$ 765,968</b>
<u>Fulton Transportation SPLOST:</u>			
TSPLOST	320-11.1503	<u>\$ 900,000</u>	<u>\$ 900,000</u>
<b>Total TSPLOST</b>		<b>\$ 900,000</b>	<b>\$ 900,000</b>
<u>Coweta SPLOST:</u>			
SPLOST 2019 (Coweta)	430-31.3300	<u>\$ 72,000</u>	<u>\$ 72,000</u>
<b>Total SPLOST</b>		<b>\$ 72,000</b>	<b>\$ 72,000</b>
<u>Administrative:</u>			
Foreclosed/Vacant Property	100-32.1290	\$ 2,000	\$ 200
Reports/Police Department	100-34.2120	500	500
Miscellaneous Revenue	100-38.9001	3,000	3,000
Cash Over/Short	100-38.9002	-	-
Sale of Vehicle	100-39.2100	<u>8,000</u>	<u>-</u>
<b>Total Administrative</b>		<b>\$ 13,500</b>	<b>\$ 3,700</b>
<u>Landfill:</u>			
Landfill Tipping Revenue	100-38.9003	<u>\$ 600,000</u>	<u>\$ 600,000</u>
<b>Total Landfill</b>		<b>\$ 600,000</b>	<b>\$ 600,000</b>
<b>TOTAL REVENUE</b>		<b><u>#REF!</u></b>	<b><u>\$ 9,086,243</u></b>

City of Palmetto  
FY 2023-2024 Budget

GENERAL FUND 100 - ADMINISTRATIVE EXPENDITURES

CLASSIFICATION OF EXPENDITURE:	ACCOUNT NUMBER	ADOPTED FY 2022-2023	ADOPTED FY 2023-2024
<u>Personnel Services:</u>			
Salaries	100-1500-51.1000	\$ 368,916	\$ 438,067
Overtime	100-1500-51.1005	\$ -	\$ 21,903
Group Insurance - GMA Contributions	100-1500-51.2100	68,200	154,580
Employer's FICA Expense	100-1500-51.2200	27,500	35,188
Pension Fund Contributions	100-1500-51.2400	25,000	23,820
Workers' Comp. Insurance	100-1500-51.2700	30,000	30,000
Christmas Bonus	100-1500-51.2900	500	700
Payroll Taxes - SUTA	100-1500-51.2901	-	-
Council Salaries	100-1500-57.2000	9,500	9,500
<b>Total Personnel Expense</b>		<u>\$ 529,616</u>	<u>\$ 713,758</u>
<u>Operations:</u>			
R&M Building / Grounds	100-1500-52.2201	\$ 40,000	\$ 10,500
R&M Vehicles	100-1500-52.2202	2,500	2,500
R&M Equipment	100-1500-52.2203	2,000	2,000
Equipment Rental	100-1500-52.2321	2,500	2,600
Telephone	100-1500-52.3201	24,000	11,400
Dues/Subscription	100-1500-52.3600	10,000	8,600
Training	100-1500-52.3701	10,000	15,000
Conventions/Meetings	100-1500-52.3702	15,000	20,000
Inspections	100-1500-52.3901	80,000	47,500
Computer Expense	100-1500-52.3902	40,000	70,500
Supplies - Cleaning	100-1500-53.1101	2,000	2,000
Utilities	100-1500-53.1230	2,500	3,160
Gas/Oil	100-1500-53.1270	5,000	5,000
Miscellaneous	100-1500-53.1702	1,500	2,500
<b>Total Operations</b>		<u>\$ 237,000</u>	<u>\$ 203,260</u>
<u>Administrative:</u>			
Condemned Property	100-1500-52.1303	\$ 12,000	\$ 12,000
Insurance - Vehicles/Equipment	100-1500-52.3102	800	1,200
Insurance - Other	100-1500-52.3103	64,000	64,000
Advertising	100-1500-52.3300	15,000	15,000
Miscellaneous	100-1500-52.3904	6,000	6,000
Office Supplies	100-1500-53.1102	10,000	10,000
Postage	100-1500-53.1703	18,000	18,300
Code Maintenance	100-1500-57.3001	10,000	5,000
Claims/Judgments	100-1500-57.3002	3,000	3,000

City of Palmetto  
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GENERAL FUND 100 - ADMINISTRATIVE EXPENDITURES

CLASSIFICATION OF EXPENDITURE:	ACCOUNT NUMBER	ADOPTED FY 2022-2023	ADOPTED FY 2023-2024
<b>Total Administrative</b>		<u>\$ 138,800</u>	<u>\$ 134,500</u>
<u>Debt Service:</u>			
Paying Agent Fees	100-1500-58.3001	<u>\$ 4,000</u>	<u>\$ -</u>
<b>Total Debt Service</b>		<u>\$ 4,000</u>	<u>\$ -</u>
<u>Contracted Service:</u>			
Legal Services	100-1500-52.1201	\$ 80,000	\$ 80,000
Audit Fees	100-1500-52.1202	70,000	85,000
Professional/Consulting	100-1500-52.1203	100,000	72,000
Payroll Processing Fees	100-1500-52.1204	18,000	18,000
Storm Water Testing	100-1500-52.1300	-	-
Flood Plain Mapping	100-1500-52.1205	25,000	25,000
Consulting City Planner	100-1500-52.1301	5,000	5,000
Plan Review	100-1500-52.3850	100,000	150,000
Animal Control	100-1500-52.3851	<u>80,000</u>	<u>30,000</u>
<b>Total Contracted Service</b>		<u>\$ 478,000</u>	<u>\$ 465,000</u>
<u>Capital Outlay:</u>			
Land	100-1500-54.1101	\$ -	\$ -
Buildings	100-1500-54.1301	-	-
Remodel Building	100-1500-54.1302	-	25,000
Equipment	100-1500-54.2101	7,000	7,500
Vehicles	100-1500-54.2201	35,000	-
Furniture & Fixtures	100-1500-54.2301	2,000	6,000
Communications	100-1500-54.2501	-	-
<b>Total Capital Outlay</b>		<u>\$ 44,000</u>	<u>\$ 38,500</u>
<b>TOTAL EXPENDITURES</b>		<u><u>\$ 1,431,416</u></u>	<u><u>\$ 1,555,018</u></u>

City of Palmetto  
 FY 2023-2024 Budget

GENERAL FUND 100 - ADMINISTRATIVE PERSONNEL SERVICES

CLASSIFICATION:	APPROVED # OF POSITIONS	APPROVED # OF POSITIONS
City Administrator	1	1
City Clerk	1	1
Finance Director	-	1
Office Assistant	3	2
Finance Officer	-	1
Code Enforcement	1	1
<b>TOTAL</b>	<u>6</u>	<u>7</u>

City of Palmetto  
FY 2023-2024 Budget

GENERAL FUND 100 - PUBLIC SAFETY, POLICE EXPENDITURE

CLASSIFICATION OF EXPENDITURE:	ACCOUNT NUMBER	ADOPTED FY 2022-2023	ADOPTED FY 2023-2024
<u>Personnel Services:</u>			
Salaries	100-3200-51.1000	\$ 1,092,195	\$ 1,229,757
Overtime	100-3200-51.1005	\$ -	\$ 122,976
Group Insurance - GMA Contributions	100-3200-51.2100	210,000	350,969
Employer's FICA Expense	100-3200-51.2200	66,000	103,484
Pension Fund Contributions	100-3200-51.2400	45,000	48,195
Police AB Fund Contributions	100-3200-51.2401	4,800	5,200
Workers' Comp. Insurance	100-3200-51.2700	40,000	46,000
Christmas Bonus	100-3200-51.2900	2,000	1,800
Payroll Taxes – SUTA	100-3200-51.2901	-	-
Uniforms	100-3200-51.2902	15,500	16,000
<b>Total Personnel Services</b>		<b>\$ 1,475,495</b>	<b>\$ 1,924,381</b>
<u>Operations:</u>			
R/M Building & Grounds	100-3200-52.2201	\$ 15,000	\$ 15,000
R/M Vehicles	100-3200-52.2202	30,000	30,000
R/M Equipment	100-3200-52.2203	29,325	32,257
Equipment Rental	100-3200-52.2321	3,500	3,500
Telephone	100-3200-52.3201	16,921	16,921
Dues & Subscriptions	100-3200-52.3600	6,568	6,568
Training	100-3200-52.3701	5,500	10,200
Conventions/Meetings	100-3200-52.3702	1,200	1,800
Computer Expense	100-3200-52.3902	8,000	10,120
Supplies/Cleaning	100-3200-53.1101	1,500	2,000
COVID-19 Supplies	100-3200-53.1105	1,500	500
Gas & Oil	100-3200-53.1270	93,600	75,600
Prisoner Meals & Expenses	100-3200-53.1301	5,000	5,000
Miscellaneous	100-3200-53.1702	2,000	2,000
Special Operations	100-3200-53.1703	500	500
<b>Total Operations</b>		<b>\$ 220,114</b>	<b>\$ 211,966</b>
<u>Administration:</u>			
Office Supplies	100-3200-52.1102	\$ 6,000	\$ 6,000
Fines & Forfeiture Add-Ons	100-3200-52.1235	\$ 35,000	\$ 85,000
Insurance - Vehicle/Equipment	100-3200-52.3102	34,000	34,000
Insurance – Other	100-3200-52.3103	60,000	60,000
Miscellaneous	100-3200-52.3904	2,700	2,700
Claims/Judgments	100-3200-57.3002	1,000	1,000
<b>Total Administration</b>		<b>\$ 138,700</b>	<b>\$ 188,700</b>

City of Palmetto  
FY 2023-2024 Budget

GENERAL FUND 100 - PUBLIC SAFETY, POLICE EXPENDITURE

CLASSIFICATION OF EXPENDITURE:	ACCOUNT NUMBER	ADOPTED FY 2022-2023	ADOPTED FY 2023-2024
<u>Contracted Service:</u>			
Municipal Judge Salary	100-3200-52.1203	\$ 37,132	\$ 37,132
Telephone Line GCIC	100-3200-57.2001	\$ 5,000	\$ 5,000
Contract Fulton County 911	100-3200-52.3853	<u>28,500</u>	<u>28,500</u>
<b>Total Contracted Service</b>		<u>\$ 70,632</u>	<u>\$ 70,632</u>
<u>Capital Outlay:</u>			
Land	100-3200-54.1101	\$ -	
Building	100-3200-54.1301	-	
Remodel Building	100-3200-54.1302	34,215	32,543
Equipment	100-3200-54.2101	23,045	58,225
Vehicles	100-3200-54.2201	81,784	109,000
Furniture & Fixtures	100-3200-54.2301	5,000	5,000
Communications	100-3200-54.2501	<u>-</u>	<u>-</u>
<b>Total Capital Outlay</b>		<u>\$ 144,044</u>	<u>\$ 204,768</u>
<u>Special Purpose LOST:</u>			
Coweta SPLOST Equipment	430-3200-54.2101	<u>-</u>	<u>-</u>
<b>Total SPLOST Outlay</b>		<u>\$ -</u>	<u>\$ -</u>
<b>TOTAL EXPENDITURES</b>		<u><b>\$ 2,048,985</b></u>	<u><b>\$ 2,600,447</b></u>

City of Palmetto  
 FY 2023-2024 Budget

GENERAL FUND 100 - PUBLIC SAFETY, POLICE PERSONNEL SERVICES

CLASSIFICATION:	APPROVED # OF POSITIONS	APPROVED # OF POSITIONS
Police Chief	1	1
Assistant Police Chief	-	-
Leutenant	1	1
Detective	2	2
Uniform Officers	12	12
Court Administrator	1	1
Record - Court Clerks	1	1
School Crossing Guard (Part-time)	-	-
<b>TOTAL</b>	<u>18</u>	<u>18</u>

City of Palmetto  
FY 2023-2024 Budget

GENERAL FUND 100 - PUBLIC SAFETY, FIRE EXPENDITURE

CLASSIFICATION OF EXPENDITURE:	ACCOUNT NUMBER	ADOPTED FY 2022-2023	ADOPTED FY 2023-2024
<u>Personnel Services</u>			
Salaries	100-3500-51.1000	\$ 1,052,132	\$ 1,177,600
Overtime	100-3500-51.1005	-	\$ 117,760
Group Insurance - GMA Contributions	100-3500-51.2100	143,000	198,068
Cancer Insurance	100-3500-51.2101	6,000	4,000
Employer's FICA Expense	100-3500-51.2200	62,700	99,095
Pension Fund Contributions	100-3500-51.2400	45,000	56,744
Fire Fighter PF Contributions	100-3500-51.2401	4,200	6,000
Workers' Comp. Insurance	100-3500-51.2700	45,000	45,000
Christmas Bonus	100-3500-51.2900	2,700	2,000
Payroll Taxes – SUTA	100-3500-51.2901	-	-
Uniforms	100-3500-51.2902	13,600	17,000
<b>Total Personnel Expense</b>		<u>\$ 1,374,332</u>	<u>\$ 1,723,267</u>
<u>Operations:</u>			
R/M Building	100-3500-52.2201	\$ 12,000	\$ 10,000
R/M Vehicles	100-3500-52.2202	28,000	65,000
R/M Equipment	100-3500-52.2203	20,000	20,000
Equipment Rental	100-3500-52.2321	-	-
Telephone	100-3500-52.3201	11,250	13,000
Claims/Judgements	100-3500-57.3002	2,000	2,000
Dues/Subscriptions	100-3500-52.3600	5,500	8,000
Training Expense	100-3500-52.3701	4,500	8,000
Conventions/Meetings	100-3500-52.3702	2,000	2,000
Computer Expense	100-3500-52.3902	1,000	8,800
Supplies – Cleaning	100-3500-53.1101	3,000	3,000
COVID-19 Expense	100-3500-53.1105	1,000	-
Utilities	100-3500-53.1230	3,100	3,100
Gas & Oil	100-3500-53.1270	22,720	17,550
Supplies – Medical	100-3500-53.1701	12,000	11,000
Miscellaneous	100-3500-53.1702	2,000	2,000
Supplies - Fire	100-3500-53.1703	2,500	2,500
Supplies - Fire Prevention	100-3500-53.1704	2,500	4,000
<b>Total Operations</b>		<u>\$ 135,070</u>	<u>\$ 179,950</u>
<u>Administrative:</u>			
Insurance - Vehicle/Equipment	100-3500-52.3102	\$ 11,000	\$ -
Insurance – Other	100-3500-52.3103	3,000	-
Miscellaneous	100-3500-52.3904	1,000	2,215



City of Palmetto  
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GENERAL FUND 100 - PUBLIC SAFETY, FIRE EXPENDITURE

CLASSIFICATION OF EXPENDITURE:	ACCOUNT NUMBER	ADOPTED FY 2022-2023	ADOPTED FY 2023-2024
Office Supplies	100-3500-53.1102	3,000	3,250
<b>Total Administrative</b>		<b>\$ 18,000</b>	<b>\$ 5,465</b>
<u>Contracted Service:</u>			
Professional/Consulting	100-3500-52.1203	9,000	9,000
Contract Fulton County 911	100-3500-52.3853	28,500	28,500
<b>Total Contracted Service</b>		<b>\$ 37,500</b>	<b>\$ 37,500</b>
<u>Capitol Outlay:</u>			
Land	100-3500-54.1101	\$ -	\$ -
Buildings	100-3500-54.1301	-	-
Remodel Building	100-3500-54.1302	-	13,000
Equipment	100-3500-54.2101	29,450	81,954
Vehicles	100-3500-54.2201	-	140,000
Furniture & Fixtures	100-3500-54.2301	9,100	2,500
Communications	100-3500-54.2501	-	4,310
Coweta SPLOST Equipment	430-3500-54.2101	40,630	40,630
<b>Total Capitol Outlay</b>		<b>\$ 79,180</b>	<b>\$ 282,394</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 1,644,082</b>	<b>\$ 2,228,576</b>

City of Palmetto  
 FY 2022-2023 Budget

GENERAL FUND 100 - PUBLIC SAFETY, FIRE PERSONNEL SERVICES

CLASSIFICATION:	APPROVED # OF POSITIONS	PROPOSED # OF POSITIONS
Fire Chief	1	1
Deputy Fire Chief	1	1
Part Time Administrative Assistant	-	1
Fire Sergeant	3	3
Fire Corporal	3	3
Fire Fighter/Paramedic	4	4
Fire Fighter EMT	2	2
Part Time Firefighters	12	13
<b>TOTAL</b>	<u>26</u>	<u>28</u>

City of Palmetto  
FY 2023-2024 Budget

GENERAL FUND 100 - PUBLIC WORKS, STREETS EXPENDITURE

CLASSIFICATION OF EXPENDITURE:	ACCOUNT NUMBER	ADOPTED FY 2022-2023	ADOPTED FY 2023-2024
<u>Personnel Services:</u>			
Salaries	100-4200-51.1000	\$ 218,774	\$ 212,697
Overtime	100-4200-51.1005	-	\$ 21,270
Group Insurance - GMA Contributions	100-4200-51.2100	78,000	84,136
Employer's FICA Expense	100-4200-51.2200	15,400	17,898
Pension Fund Contributions	100-4200-51.2400	13,000	11,858
Workers' Comp. Insurance	100-4200-51.2700	10,000	12,000
Christmas Bonus	100-4200-51.2900	700	600
Payroll Taxes - SUTA	100-4200-51.2901	-	-
Uniforms	100-4200-51.2902	5,000	6,000
<b>Total Personnel Expense</b>		<u>\$ 340,874</u>	<u>\$ 366,459</u>
<u>Operations:</u>			
R/M Vehicles	100-4200-52.2202	\$ 8,000	\$ 10,000
R/M Equipment	100-4200-52.2203	8,000	10,000
R/M Streets/Parks	100-4200-52.2204	30,000	30,000
R/M Storm Sewers	100-4200-52.2205	650,000	650,000
R/M Cemetery	100-4200-52.2206	10,000	11,000
FEMA Project	100-4200-52.2207	-	-
Equipment Rental	100-4200-52.2321	-	-
Landfill Charges	100-4200-52.3902	5,000	5,000
Supplies	100-4200-53.1101	10,000	10,000
Utilities	100-4200-53.1230	1,000	1,000
Gas & Oil	100-4200-53.1270	7,000	8,000
Miscellaneous	100-4200-53.1702	1,200	3,600
<b>Total Operations</b>		<u>\$ 730,200</u>	<u>\$ 738,600</u>
<u>Administration:</u>			
Insurance - Vehicle/Equipment	100-4200-52.3102	\$ 4,000	\$ -
Insurance - Other	100-4200-52.3103	7,000	-
Miscellaneous	100-4200-52.3904	2,500	2,500
Claims/Judgments	100-4200-57.3002	1,000	1,000
<b>Total Administrative</b>		<u>\$ 14,500</u>	<u>\$ 3,500</u>
<u>Contracted Service:</u>			
Professional/Consulting	100-4200-52.1203	\$ 250,000	\$ 250,000
<b>Total Contracted Service</b>		<u>\$ 250,000</u>	<u>\$ 250,000</u>

City of Palmetto  
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GENERAL FUND 100 - PUBLIC WORKS, STREETS EXPENDITURE

CLASSIFICATION OF EXPENDITURE:	ACCOUNT NUMBER	ADOPTED FY 2022-2023	ADOPTED FY 2023-2024
<u>Capital Outlay:</u>			
Land	100-4200-54.1101	\$ -	
Streets Signs/Markings	100-4200-54.1201	8,000	8,000
Buildings	100-4200-54.1301	-	-
Streets/Curbs/Gutters	100-4200-54.1401	100,000	100,000
Streetscape Enhancement	100-4200-54.1402	100,000	100,000
TSPLOST Projects	320-4200-54.1401	4,049,000	4,049,000
Equipment	100-4200-54.2101	10,000	12,295
Vehicles	100-4200-54.2201	-	50,000
Communications	100-4200-54.2501	-	-
<b>Total Capital Outlay</b>		<u>\$ 4,267,000</u>	<u>\$ 4,319,295</u>
<b>TOTAL EXPENDITURES</b>		<u><b>\$ 5,602,574</b></u>	<u><b>\$ 5,677,854</b></u>

City of Palmetto  
FY 2023-2024 Budget

GENERAL FUND 100 - PUBLIC WORKS, STREETS PERSONNEL SERVICES

CLASSIFICATION:	APPROVED # OF POSITIONS	APPROVED # OF POSITIONS
Streets Foreman	1	1
Equipment Operator	1	1
Laborer I (Full time)	4	4
Laborer I (P/T summer)	1	1
<b>TOTAL</b>	<u>7</u>	<u>7</u>

City of Palmetto  
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GENERAL FUND 100 - SPECIAL SERVICES EXPENDITURE  
COMMUNITY CENTER / DEPOT / SENIOR CITIZEN'S CENTER / RECREATION DEPARTMENT

CLASSIFICATION OF EXPENDITURE:	ACCOUNT NUMBER	ADOPTED FY 2022-2023	ADOPTED FY 2023-2024
<u>Personnel Services:</u>			
Salaries	100-5500-51.1000	\$ -	\$ -
Group Insurance	100-5500-51.2100	-	-
Employer's FICA Expense	100-5500-51.2200	-	-
Pension Fund Contributions	100-5500-51.2400	-	-
Workers' Comp. Insurance	100-5500-51.2700	-	-
Christmas Bonus	100-5500-51.2900	-	-
Payroll Taxes - SUTA	100-5500-51.2901	-	-
<b>Total Personnel Services</b>		<u>\$ -</u>	<u>\$ -</u>
<u>Operations:</u>			
R/M Building	100-5500-52.2201	\$ 4,000	\$ 4,000
R/M Vehicles	100-5500-52.2202	2,000	2,000
R/M Equipment	100-5500-52.2203	10,000	10,000
Equipment Rental	100-5500-52.2321	-	-
Telephone	100-5500-52.3201	2,200	2,200
Contracted Service/Consulting	100-5500-52.3850	3,000	3,000
Sr. Center Transportation	100-5500-52.3901	5,000	5,000
Admin Misc Expense	100-5500-52.3904	1,000	1,000
Supplies	100-5500-53.1101	500	500
Utilities	100-5500-53.1230	3,000	3,000
Gas & Oil	100-5500-53.1270	3,000	3,000
Miscellaneous	100-5500-53.1702	1,000	1,000
Recreation Programs	100-5500-53.1704	20,000	20,000
Special Events	100-5500-53.1705	-	14,000
<b>Total Operations</b>		<u>\$ 54,700</u>	<u>\$ 68,700</u>
<u>Administrative:</u>			
Insurance/Vehicle	100-5500-52.3102	\$ 2,000	\$ 2,000
Insurance - Other	100-5500-52.3103	4,000	4,000
<b>Total Administrative</b>		<u>\$ 6,000</u>	<u>\$ 6,000</u>
<u>Capital Outlay:</u>			
Land	100-5500-54.1101	\$ -	\$ -
Buildings	100-5500-54.1301	-	-
Remodel Concheta Carter Center	100-5500-54.1302	5,000	5,000

City of Palmetto  
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GENERAL FUND 100 - SPECIAL SERVICES EXPENDITURE  
 COMMUNITY CENTER / DEPOT / SENIOR CITIZEN'S CENTER / RECREATION DEPARTMENT

CLASSIFICATION OF EXPENDITURE:	ACCOUNT NUMBER	ADOPTED FY 2022-2023	ADOPTED FY 2023-2024
Equipment	100-5500-54.2101	-	-
Vehicles	100-5500-54.2201	-	-
Furniture & Fixtures	100-5500-54.2301	1,000	1,000
Communications	100-5500-54.2501	-	-
Recreation Equipment	100-5500-54.2502	-	-
<b>Total Capital Outlay</b>		<u>\$ 6,000</u>	<u>\$ 6,000</u>
<b>TOTAL EXPENDITURES</b>		<u><b>\$ 66,700</b></u>	<u><b>\$ 80,700</b></u>

City of Palmetto  
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GENERAL FUND 100 - MAYOR AND COUNCIL CONTINGENCY EXPENDITURE

CLASSIFICATION OF EXPENDITURE:	ACCOUNT NUMBER	ADOPTED FY 2022-2023	ADOPTED FY 2023-2024
Contingencies:			
Contingencies	100-1500-57.9000	\$ 106,148	\$ 101,270
<b>Total Contingencies</b>		<u>\$ 106,148</u>	<u>\$ 101,270</u>
<b>TOTAL EXPENDITURES</b>		<u><b>\$ 101,270</b></u>	<u><b>\$ 61,277</b></u>



City of Palmetto  
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ENTERPRISE FUND 500 - REVENUE / ELECTRIC

CLASSIFICATION OF REVENUE:	ACCOUNT NUMBER	ADOPTED FY 2022-2023	ADOPTED FY 2023-2024
<u>Operating Revenue:</u>			
Electric Sales- Res/Comm.	500-34.4311	\$ 3,900,000	\$ 2,500,000
Electric Sales- Industrial	500-34.4312	930,000	2,000,000
Penalties	500-34.4313	85,000	95,000
Temp/Perm. Services Fees	500-34.4314	35,000	5,000
Sales of Scrap Metal	500-34.4315	-	-
Service Restoration Fees	500-34.4316	-	-
Miscellaneous	500-34.4317	35,000	20,000
Returned Check Charges	500-34.4318	1,000	500
<b>Total Operating Revenue</b>		<u>\$ 4,986,000</u>	<u>\$ 4,620,500</u>
<u>Non-Operating Revenue:</u>			
Interest on Investments	500-36.1001	\$ -	\$ -
MM Interest Earned	500-36.1002	-	-
MEAG-Telecom (GA WEB)	500-38.9000	16,000	-
Miscellaneous Revenue	500-38.9001	1,000,000	4,750,000
<b>Total Operating Revenue</b>		<u>\$ 1,016,000</u>	<u>\$ 4,750,000</u>
<b>TOTAL REVENUE</b>		<u><b>\$ 6,002,000</b></u>	<u><b>\$ 9,370,500</b></u>

City of Palmetto  
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ENTERPRISE FUND 500 - ELECTRIC EXPENDITURE

CLASSIFICATION OF EXPENDITURE:	ACCOUNT NUMBER	ADOPTED FY 2022-2023	ADOPTED FY 2023-2024
<u>Cost of Sales:</u>			
Purchase of Power	500-4600-53.1232	\$ 3,100,000	\$ 3,100,000
<b>Total Cost of Sales</b>		<b>\$ 3,100,000</b>	<b>\$ 3,100,000</b>
<u>Personnel Services:</u>			
Salaries	500-4600-51.1000	\$ 250,380	\$ 265,554
Overtime	500-4600-51.1005	-	26,555
Group Insurance	500-4600-51.2100	59,000	120,927
Employer's FICA Expense	500-4600-51.2200	16,500	22,346
Pension Fund Contributions	500-4600-51.2400	15,000	15,047
Workers' Comp. Insurance	500-4600-51.2700	20,000	20,000
Christmas Bonus	500-4600-51.2900	400	500
Payroll Tax – SUTA	500-4600-51.2901	-	-
Uniforms	500-4600-51.2902	6,000	6,000
<b>Total Personnel Expense</b>		<b>\$ 367,280</b>	<b>\$ 476,929</b>
<u>Operations:</u>			
R/M Building	500-4600-52.2201	\$ 6,000	\$ 6,000
R/M Vehicles	500-4600-52.2202	10,000	15,000
R/M Equipment	500-4600-52.2203	10,000	15,000
R/M Distribution System	500-4600-52.2204	400,000	900,000
Equipment Rental	500-4600-52.2321	2,000	2,000
Telephone	500-4600-52.3201	2,000	2,000
Dues / Subscription	500-4600-52.3600	-	-
Collection Fees	500-4600-52.3601	1,000	1,000
Training Expense	500-4600-52.3701	14,000	17,000
Conventions/Meetings	500-4600-52.3702	-	2,500
Supplies	500-4600-53.1101	300,000	313,955
Utilities	500-4600-53.1230	2,000	2,000
Gas & Oil	500-4600-53.1270	5,000	5,000
Small Tools	500-4600-53.1601	10,000	5,000
Miscellaneous	500-4600-53.1702	10,000	7,500
<b>Total Operations</b>		<b>\$ 772,000</b>	<b>\$ 1,293,955</b>
<u>Administrative:</u>			
Insurance-Vehicle/Equipment	500-4600-52.3102	\$ 4,500	\$ 6,000
Insurance – Other	500-4600-52.3103	7,500	9,000
Georgia Public Web	500-4600-52.3202	2,000	5,000
Bank Charges	500-4600-52.3901	43,000	37,500

City of Palmetto  
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ENTERPRISE FUND 500 - ELECTRIC EXPENDITURE

CLASSIFICATION OF EXPENDITURE:	ACCOUNT NUMBER	ADOPTED FY 2022-2023	ADOPTED FY 2023-2024
Miscellaneous	500-4600-52.3904	5,000	5,000
Underground Protection	500-4600-52.3905	18,000	18,000
Office Supplies	500-4600-53.1102	500	500
Postage	500-4600-53.1703	-	500
Depreciation Expense	500-4600-56.1000	-	-
Claims/Judgments	500-4600-57.3002	1,000	1,000
Bad Debt Expense	500-4600-57.4000	-	-
<b>Total Administrative</b>		<u>\$ 81,500</u>	<u>\$ 82,500</u>
 <u>Contracted Service:</u>			
Professional/Consulting	500-4600-52.1203	\$ -	\$ -
Contract Service/Consulting-MEAG	500-4600-52.3854	90,000	100,000
<b>Total Contracted Service</b>		<u>\$ 90,000</u>	<u>\$ 100,000</u>
 <u>Capitol Outlay:</u>			
Land	500-4600-54.1101	\$ -	\$ -
Buildings	500-4600-54.1301	-	-
Remodel Building	500-4600-54.1302	-	-
Distributions System	500-4600-54.1401	700,000	3,850,000
Meters	500-4600-54.1402	20,000	176,000
Equipment	500-4600-54.2101	20,000	20,000
Vehicles	500-4600-54.2201	-	-
Furniture & Fixtures	500-4600-54.2301	1,000	1,000
Christmas Decorations	500-4600-54.2302	1,000	3,000
Communications	500-4600-54.2501	-	-
MEAG Electric Distribution Principal	500-4600-58.1101	102,000	102,000
MEAG Electric Distribution Interest	500-4600-58.2101	32,500	32,500
<b>Total Capital Outlay</b>		<u>\$ 876,500</u>	<u>\$ 4,184,500</u>
<b>TOTAL EXPENDITURES</b>		<u><b>\$ 5,287,280</b></u>	<u><b>\$ 9,237,884</b></u>

City of Palmetto  
FY 2022-2023 Budget

ENTERPRISE FUND 500 - ELECTRIC PERSONNEL SERVICES

CLASSIFICATION:	APPROVED # OF POSITIONS	PROPOSED # OF POSITIONS
Electric Foreman	1	1
Lineman	1	1
Lineman Helper	2	2
Meter Reader	1	1
<b>TOTAL</b>	<u>5</u>	<u>5</u>

City of Palmetto  
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ENTERPRISE FUND 505 - REVENUE / WATER and SEWER

CLASSIFICATION OF REVENUE:	ACCOUNT NUMBER	ADOPTED FY 2022-2023	ADOPTED FY 2023-2024
<u>Operating Revenue:</u>			
Grease Trap Inspection Fees	505-32.2110	\$ 1,000	\$ 1,000
Sale of Water	505-34.4210	900,784	1,050,000
Penalties - Water/Sewer	505-34.4211	55,000	55,000
Water Taps	505-34.4212	152,800	500,000
Sale of Scrap Material	505-34.4213	-	-
Sale of Sewer	505-34.4255	1,319,216	1,750,000
Sewer Taps	505-34.4256	290,000	300,000
Developer Reimbursements	505-34.4258	6,430,000	6,600,000
<b>Total Operating Revenues</b>		<u>\$ 9,148,800</u>	<u>\$ 10,256,000</u>
<u>Non-Operating Revenue:</u>			
Miscellaneous	505-34.4214	\$ -	\$ -
MM Interest Earned	505-36.1001	-	-
<b>Total Non-Operating Revenue</b>		<u>\$ -</u>	<u>\$ -</u>
<b>TOTAL REVENUE</b>		<u><b>\$ 9,148,800</b></u>	<u><b>\$ 10,256,000</b></u>

City of Palmetto  
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ENTERPRISE FUND 505 - WATER and SEWER EXPENDITURE

CLASSIFICATION OF EXPENDITURE:	ACCOUNT NUMBER	ADOPTED FY 2022-2023	ADOPTED FY 2023-2024
<u>Personnel Services:</u>			
Salaries	505-4400-51.1000	\$ 300,785	\$ 243,807
Overtime	505-4400-51.1005	\$ -	24,381
Group Insurance	505-4400-51.2100	66,000	67,309
Employer's FICA Expense	505-4400-51.2200	18,700	20,516
Pension Fund Contributions	505-4400-51.2400	15,000	13,300
Workers' Comp. Insurance	505-4400-51.2700	15,000	15,000
Christmas Bonus	505-4400-51.2900	600	500
Payroll Taxes	505-4400-51.2901	-	-
Uniforms	505-4400-51.2902	6,900	6,900
<b>Total Personnel Services</b>		<u>\$ 422,985</u>	<u>\$ 391,713</u>
<u>Operations:</u>			
R/M Buildings	505-4400-52.2201	\$ 100,000	\$ 100,000
R/M Vehicles	505-4400-52.2202	5,000	5,000
R/M Equipment	505-4400-52.2203	20,000	20,000
R/M Distribution System-Water	505-4400-52.2204	100,000	100,000
R/M Distribution System-Sewer	505-4400-52.2205	200,000	200,000
Equipment Rental	505-4400-52.2321	10,000	10,000
Telephone	505-4400-52.3201	8,000	8,000
Dues/Subscriptions	505-4400-52.3600	2,000	2,000
Training	505-4400-52.3701	4,000	4,000
Conventions/Meetings	505-4400-52.3702	500	6,000
Landfill/Sludge Disposal	505-4400-52.3901	20,000	20,000
Supplies - Water	505-4400-53.1101	140,000	140,000
Supplies - Sewer	505-4400-53.1103	15,000	15,000
Utilities	505-4400-53.1230	5,000	5,000
Purchase of Water - Coweta County	505-4400-53.1232	100,000	150,000
Treatment of Sewer - Fulton County	505-4400-53.1233	525,000	525,000
Gas & Oil	505-4400-53.1270	10,000	10,000
Small Tools	505-4400-53.1601	5,000	10,000
Miscellaneous	505-4400-53.1701	1,500	-
<b>Total Operations</b>		<u>\$ 1,271,000</u>	<u>\$ 1,330,000</u>
<u>Administrative:</u>			
Insurance - Veh/Equipment	505-4400-52.3102	\$ 5,500	\$ 5,500
Insurance - Other	505-4400-52.3103	17,000	28,000
Miscellaneous	505-4400-52.3904	20,000	20,000
Office Supplies	505-4400-53.1102	1,200	1,200

City of Palmetto  
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ENTERPRISE FUND 505 - WATER and SEWER EXPENDITURE

CLASSIFICATION OF EXPENDITURE:	ACCOUNT NUMBER	ADOPTED FY 2022-2023	ADOPTED FY 2023-2024
Postage	505-4400-53.1703	1,000	10,000
Depreciation Expense	505-4400-56.1000	-	-
Claims/Judgments	505-4400-57.3002	3,000	3,000
Bad Debt Expense	505-4400-57.4000	-	-
<b>Total Administrative</b>		<u>\$ 47,700</u>	<u>\$ 67,700</u>
 <u>Debt Service:</u>			
Principal (05 issue)	505-4400-58.1102	\$ 697,953	\$ 895,776
Interest (05 issue)	505-4400-58.2102	57,478	57,478
Interest Water-Sewer Authority	505-4400-58.3101	350,000	350,000
<b>Total Bond Debt Service</b>		<u>\$ 1,105,431</u>	<u>\$ 1,303,254</u>
 <u>Contracted Service:</u>			
Professional/Consulting	505-4400-52.1203	\$ 300,000	\$ 300,000
<b>Total Contracted Service</b>		<u>\$ 300,000</u>	<u>\$ 300,000</u>
 <u>Capital Outlay:</u>			
Land	505-4400-54.1101	\$ -	\$ -
Buildings	505-4400-54.1301	3,000	-
Remodel Building	505-4400-54.1302	-	3,000
Tank Maintenance	505-4400-54.1304	20,000	20,000
Water Distribution System	505-4400-54.1403	850,000	250,000
Sewer Distribution System	505-4400-54.1404	6,430,000	6,100,000
Meters	505-4400-54.1405	160,000	160,000
Equipment	505-4400-54.2101	30,000	164,438
Vehicles	505-4400-54.2201	-	48,000
Furniture & Fixtures	505-4400-54.2301	-	-
<b>Total Capital Outlay</b>		<u>\$ 7,493,000</u>	<u>\$ 6,745,438</u>
<b>TOTAL EXPENDITURES</b>		<u><u>\$ 10,640,116</u></u>	<u><u>\$ 10,138,105</u></u>

City of Palmetto  
FY 2022-2023 Budget

ENTERPRISE FUND 505 - WATER and SEWER, PERSONNEL SERVICES

CLASSIFICATION:	APPROVED # OF POSITIONS	PROPOSED # OF POSITIONS
Water/Sewer Foreman	1	1
Equipment Operator	1	1
Laborer	2	2
Water Plant Foreman	1	1
Water Plant Operator	2	2
<b>TOTAL</b>	<u>7</u>	<u>7</u>



City of Palmetto  
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ENTERPRISE FUND 510 - SANITATION REVENUE

CLASSIFICATION OF REVENUE:	ACCOUNT NUMBER	ADOPTED FY 2022-2023	ADOPTED FY 2023-2024
<u>Operating Revenue:</u>			
Sanitation Charges	510-34.4110	\$ 423,200	\$ 400,000
Recycle Bins	510-34.4160	1,000	1,000
Debris Pick-Up	510-34.4191	1,000	1,000
Penalties - Sanitation	510-34.4193	<u>20,000</u>	<u>20,000</u>
<b>Total Operating Revenue</b>		<u>\$ 445,200</u>	<u>\$ 422,000</u>
<b>TOTAL REVENUE</b>		<u><b>\$ 445,200</b></u>	<u><b>\$ 422,000</b></u>

City of Palmetto  
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ENTERPRISE FUND 510 - SANITATION EXPENDITURE

CLASSIFICATION OF EXPENDITURE:	ACCOUNT NUMBER	ADOPTED FY 2022-2023	APPROVED FY 2022-2023
<u>Administrative:</u>			
Advertising Expense	510-4300-52.3300	\$ -	\$ -
<b>Total Administrative</b>		<u>\$ -</u>	<u>\$ -</u>
<u>Contracted Service:</u>			
Professional/Consulting	510-4300-52.1203	\$ 2,000	\$ 2,000
Garbage/Recycle Expense	510-4300-52.3851	<u>260,000</u>	<u>271,700</u>
<b>Total Contracted Service</b>		<u>\$ 262,000</u>	<u>\$ 273,700</u>
<b>TOTAL EXPENDITURES</b>		<u><u>\$ 262,000</u></u>	<u><u>\$ 273,700</u></u>