2023 BUDGET AMENDMENT 1 - EXECUTIVE SUMMARY					
General Fund Budget Amendments					
Major factors driving General Fund Revenues					
	Sales Tax Inv Pool interest				34,500.00
	GA Power Franchise Tax				17,500.00
	Bank Interest				15,000.00
	UGA Façade Grant				15,000.00
	Police Grant Revenue (Dept of Justice $9825 & Walmart $2500)				12,500.00
	McDuffie Co Façade Grant				12,400.00
	Bank Receipts Tax				11,900.00
	Beer & Wine License				2,000.00
	Other misc revenue increases				1,015.00
		Total General Fund Amendments =			**121,815.00**
Major factors driving General Fund Expenses					
	Historic Preservation (Façade Grants)				27,400.00
	Police Grant Expense				19,825.00
	Election Expenses				18,000.00
	Transfer to Airport				10,000.00
	Workers Comp				9,203.00
	Bank Fees (Credit/Debit card fees & regular bank fees)				6,000.00
	Adjust Contingency to balance amendments				5,396.00
	Gas, Oil & Fuel				5,000.00
	Contract Labor (Street)				5,000.00
	Retirement				4,891.00
	Group Insurance				4,200.00
	Signs (Street)				4,000.00
	Other misc expense increases				2,900.00
		Total General Fund Amendments =			**121,815.00**

Water Fund Budget Amendments		
Major factors driving Water Fund Revenues		
	Transfer from R&E-WS projects (projects approved to be paid from R&E)	248,400.00
	SPLOST Revenues for equipment purchase	87,400.00
	Bank Interest	50,000.00
	P-Card Rebate	3,800.00
	Total Water Fund Amendments =	**389,600.00**
Major factors driving Water Fund Expenses		
	WS proj approved to be paid by R&E (Wastewater & Wat/Sew Dist)	248,400.00
	Matthew St Water Line	100,000.00
	Mini Excavator (SPLOST equipment purchase)	87,400.00
	Granular Activated Carbon (Water Trmt)	87,000.00
	Turbidity Updrade (Water Trmt)	68,700.00
	Bank Fees	9,500.00
	Savings on Retirement	(3,203.00)
	Savings on Group Insurance	(36,613.00)
	Reduction in Salaries & Taxes	(55,623.00)
	Adjust Contingency to balance amendments	(115,157.00)
	Other misc expense decreases	(804.00)
	Total Water Fund Amendments =	**389,600.00**
Gas Fund Budget Amendments		
Major factors driving Gas Fund Revenues		
	Transfer from PY Fund Balance (Relief Valve-Wrens Take Station)	300,000.00
	Refunds to Gas	65,000.00
	Bank Interest	18,000.00
	SPLOST Revenues for equipment purchase	7,800.00
	P-Card Rebate	832.00
	Total Gas Fund Amendments =	**391,632.00**
Major factors driving Gas Fund Expenses		
	Relief Valve-Wrens Take Station	300,000.00
	Adjust Contingency to balance amendments	75,332.00
	Communications	7,000.00
	Bank Fees	3,500.00
	Missle (Equipment purchase from SPLOST)	2,800.00
	Utility Mailing	2,000.00
	Other misc expense increases	1,000.00
	Total Gas Fund Amendments =	**391,632.00**

Solid Waste Fund Budget Amendments					
Major factors driving Solid Waste Fund Revenues					
	Bank Interest				500.00
	P-Card Rebate				105.00
		Total Solid Waste Fund Amendments =			**605.00**
Major factors driving Solid Waste Fund Expenses					
	Operating Supplies				8,500.00
	Workers Comp				4,870.00
	Retirement				1,957.00
	Adjust Contingency to balance amendments				1,578.00
	R&M - Equipment				1,500.00
	Savings on Gas, Oil & Fuel				(6,000.00)
	Savings on Group Insurance				(11,800.00)
		Total Solid Waste Fund Amendments =			**605.00**
Maintenance Fund Budget Amendments					
Major factors driving Maintenance Fund Revenues					
	Bank Interest				250.00
	P-Card Rebate				116.00
		Total Maintenance Fund Amendments =			**366.00**
Major factors driving Maintenance Fund Expenses					
	Salaries & Taxes				2,910.00
	Utilities				1,500.00
	Other misc expense increases				1,170.00
	Savings on Retirement				(1,784.00)
	Savings on Group Insurance				(3,430.00)
		Total Maintenance Fund Amendments =			**366.00**

2023 BUDGET - 1ST AMENDMENT					
GENERAL FUND					
Account #	**Account Description**	**Current Budget**	**6 mo actual**	**Amended Budget**	**Difference (+/-)**
Revenue					
10000031-311318	Alternative Ad Valorem Tax	3,700.00	4,298.78	4,300.00	600.00
10000031-311710	Franchise Tax-GA Power	297,000.00	314,444.51	314,500.00	17,500.00
10000031-316300	Bank Receipts Tax	25,000.00	36,832.00	36,900.00	11,900.00
10000032-321100	Beer & Wine License	17,000.00	18,700.00	19,000.00	2,000.00
10000033-334123	Police Grant revenue	-	12,325.00	12,500.00	12,500.00
10000033-336003	McDuffie Co Façade Grant	-	12,310.00	12,400.00	12,400.00
10000033-336004	UGA Façade Grant	-	15,000.00	15,000.00	15,000.00
10000036-361010	Sales Tax Inv Pool interest	5,500.00	18,680.81	40,000.00	34,500.00
10000036-361100	Bank Interest	-	6,736.25	15,000.00	15,000.00
10000038-389003	P-Card Rebate	-	413.36	415.00	415.00
					-
Total Revenues		**348,200.00**	**439,740.71**	**470,015.00**	**121,815.00**
Expenses					
10140057-571015	Election	7,000.00	-	25,000.00	18,000.00
10150051-512400	Retirement	24,228.00	7,666.20	23,000.00	(1,228.00)
10150051-512700	Workers Comp	5,291.00	6,059.73	6,500.00	1,209.00
10150052-521210	Bank Fees	58,000.00	31,675.98	64,000.00	6,000.00
10150054-541096	Historic Preservation (Fac. Gr.)	20,000.00	26,900.00	47,400.00	27,400.00
10150157-579000	General Contingency	256.00	-	5,652.00	5,396.00
10320051-512100	Group Insurance	235,800.00	79,456.00	240,000.00	4,200.00
10320051-512400	Retirement	57,925.00	20,970.88	63,000.00	5,075.00
10320052-523705	Voice Stress Analysis	1,200.00	1,300.00	2,600.00	1,400.00
10320053-531027	Police Grant Expense	-	19,824.75	19,825.00	19,825.00
10320053-531250	Gas, Oil & Fuel	65,000.00	34,900.87	70,000.00	5,000.00
10420051-512400	Retirement	36,506.00	12,514.20	37,550.00	1,044.00
10420051-512700	Workers Comp	17,006.00	20,182.68	25,000.00	7,994.00
10420052-523700	Training	-	667.31	1,000.00	1,000.00
10420052-523930	Contract Labor	5,000.00	5,500.00	10,000.00	5,000.00
10420053-531270	Signs	6,000.00	7,608.98	10,000.00	4,000.00
10745053-531002	Operating Supplies	500.00	528.04	1,000.00	500.00
10756361-611003	Transfer to Airport	50,000.00	47,029.53	60,000.00	10,000.00
					-
Total Expenses		**589,712.00**	**322,785.15**	**711,527.00**	**121,815.00**

WATER FUND					
Account #	**Account Description**	**Current Budget**	**6 mo actual**	**Amended Budget**	**Difference (+/-)**
Revenue					
50000033-337100	SPLOST Revenues	-	-	87,400.00	87,400.00
50000036-361100	Bank Interest	-	17,199.55	50,000.00	50,000.00
50000038-389003	P-Card Rebate	-	3,767.29	3,800.00	3,800.00
50000039-391230	Transfer from R&E-WS proj	-	247,149.40	248,400.00	248,400.00
					-
Total Revenues		**-**	**268,116.24**	**389,600.00**	**389,600.00**
Expenses					
50433051-512100	Group Insurance	90,583.00	23,506.37	85,000.00	(5,583.00)
50433051-512400	Retirement Cost	25,406.00	8,131.20	24,400.00	(1,006.00)
50433054-542149	Emergency Pump	-	13,348.00	13,400.00	13,400.00
50433151-511100	Salaries and Wages	151,817.00	85,652.30	172,000.00	20,183.00
50433151-512100	Group Insurance	51,700.00	19,351.80	59,000.00	7,300.00
50433151-512200	Payroll Taxes	11,614.00	6,552.39	13,200.00	1,586.00
50433151-512400	Retirement Cost	18,332.00	5,338.20	16,100.00	(2,232.00)
50433151-512700	Workers Comp	3,104.00	3,273.46	3,500.00	396.00
50433154-541430	Whites Creek Sewer	-	55,036.43	56,000.00	56,000.00
50441051-512100	Group Insurance	91,110.00	27,299.80	85,000.00	(6,110.00)
50441051-512400	Retirement Cost	22,111.00	6,830.20	20,500.00	(1,611.00)
50441052-521210	Bank Fees	1,500.00	3,700.03	11,000.00	9,500.00
50441053-531001	Utility Mailing	23,000.00	15,111.54	26,000.00	3,000.00
50441057-579000	Contingency	282,881.00	-	167,724.00	(115,157.00)
50443051-511100	Salaries and Wages	445,583.00	192,477.42	425,000.00	(20,583.00)
50443051-512100	Group Insurance	118,820.00	23,838.00	100,000.00	(18,820.00)
50443051-512400	Retirement Cost	39,454.00	13,677.76	41,100.00	1,646.00
50443052-522233	Turbidity Upgrade	-	68,698.22	68,700.00	68,700.00
50443053-531016	Granular Activated Carbon	113,000.00	199,738.40	200,000.00	87,000.00
50443053-531250	Gas, Oil & Fuel	20,000.00	3,804.02	15,000.00	(5,000.00)
50444051-511100	Salaries and Wages	252,493.00	51,004.22	200,000.00	(52,493.00)
50444051-512100	Group Insurance	63,400.00	13,646.80	50,000.00	(13,400.00)
50444051-512100	Payroll Taxes	19,316.00	3,901.69	15,000.00	(4,316.00)
50444052-523300	Public Info./Adv.	200.00	514.02	1,000.00	800.00
50444054-541420	Matthew St Water Line	-	33,161.63	100,000.00	100,000.00
50444054-541450	Automatic Meter Change Outs	-	178,764.97	179,000.00	179,000.00
50444054-542141	Mini Excavator	-	87,368.00	87,400.00	87,400.00
Total Expenses		**1,845,424.00**	**1,143,726.87**	**2,235,024.00**	**389,600.00**

GAS FUND					
Account #	Account Description	Current Budget	6 mo actual	Amended Budget	Difference (+/-)
Revenue					
51000033-337100	SPLOST Revenue	-	-	7,800.00	7,800.00
51000034-344420	Refunds to Gas	150,000.00	214,834.00	215,000.00	65,000.00
51000036-361100	Bank Interest	-	6,888.43	18,000.00	18,000.00
51000038-389003	P-Card Rebate	-	831.94	832.00	832.00
51000039-391110	Transfer from PY Fund Balance	205,000.00	172,000.00	505,000.00	300,000.00
Total Revenues		**355,000.00**	**394,554.37**	**746,632.00**	**391,632.00**
Expenses					
51470052-521204	Locates	1,200.00	1,541.42	1,600.00	400.00
51470052-521210	Bank Fees	1,500.00	1,739.17	5,000.00	3,500.00
51470052-523200	Communications	27,000.00	16,667.20	34,000.00	7,000.00
51470052-523220	Utility Mailing	13,500.00	9,149.75	15,500.00	2,000.00
51470052-523302	Public Info./Adv.	-	449.77	500.00	500.00
51470052-523600	Dues and Fees	500.00	516.66	600.00	100.00
51470054-541438	Relief Valve-Wrens Take Station	-	223,249.89	300,000.00	300,000.00
51470054-542508	Missle	5,000.00	7,790.00	7,800.00	2,800.00
51470057-579000	Contingency	1,331.00	-	76,663.00	75,332.00
Total Expenses		**50,031.00**	**261,103.86**	**441,663.00**	**391,632.00**
SOLID WASTE FUND					
Account #	Account Description	Current Budget	6 mo actual	Amended Budget	Difference (+/-)
Revenue					
54000036-361100	Bank Interest	-	177.89	500.00	500.00
54000038-389003	P-Card Rebate	-	104.65	105.00	105.00
Total Revenue		**-**	**282.54**	**605.00**	**605.00**
Expenses					
54452051-512100	Group Insurance	118,800.00	31,700.20	107,000.00	(11,800.00)
54452051-512400	Retirement Cost	40,043.00	13,910.48	42,000.00	1,957.00
54452051-512700	Workers Comp	10,130.00	13,455.12	15,000.00	4,870.00
54452052-522203	R&M - Equipment	500.00	1,044.77	2,000.00	1,500.00
54452053-531002	Supplies	2,500.00	5,743.73	11,000.00	8,500.00
54452053-531250	Gas, Oil & Fuel	43,000.00	15,528.16	37,000.00	(6,000.00)
54452057-579000	Contingency	396.00	-	1,974.00	1,578.00
Total Expenses		**215,369.00**	**81,382.46**	**215,974.00**	**605.00**

MAINTENANCE FUND					
Account #	**Account Description**	**Current Budget**	**6 mo actual**	**Amended Budget**	**Difference (+/-)**
Revenue					
60000036-361100	Bank Interest	-	92.82	250.00	250.00
60000038-389003	P-Card Rebate	-	115.11	116.00	116.00
Total Revenue		-	**207.93**	**366.00**	**366.00**
Expenses					
60490051-511100	Salaries & Wages	160,325.00	81,432.86	163,000.00	2,675.00
60490051-512100	Group Insurance	43,430.00	12,404.40	40,000.00	(3,430.00)
60490051-512200	Payroll Tax	12,265.00	6,229.61	12,500.00	235.00
60490051-512400	Retirement Cost	20,984.00	6,385.52	19,200.00	(1,784.00)
60490053-531004	Tires	1,600.00	1,786.71	2,000.00	400.00
60490053-531200	Utilities	14,000.00	8,006.18	15,500.00	1,500.00
60490053-531700	Uniforms	2,500.00	2,090.21	3,270.00	770.00
					-
Total Expenses		**255,104.00**	**118,335.49**	**255,470.00**	**366.00**