

2023 BUDGET AMENDMENT 2 - EXECUTIVE SUMMARY

General Fund Budget Amendments

Major factors driving General Fund Revenues

Increase in Premium insurance tax	42,000.00
Increase in Sales Tax Inv Pool & CD Interest	35,550.00
Increase in Beer & Wine Tax	24,000.00
Increase in Police Court Fines	23,300.00
Sale of Assets	10,200.00
Increase in Excise Tax on Energy	5,500.00
Other misc revenue increases	1,927.00
Decrease in Franchise Taxes - Cable & Phone	(7,100.00)
Decrease in Intangible & Transfer Tax	(10,500.00)
Decrease in Building Permits	(12,900.00)
Decrease in Motor Vehicle Title Ad Valorem Tax	(15,000.00)
Decrease in Cemetery Sales	(16,000.00)
Total General Fund Amendments =	80,977.00

Major factors driving General Fund Expenses

Increase in Fire Service to County (Premium insurance tax)	42,000.00
Increase in R&M Vehicles, Equipment, Buildings	29,500.00
Expenses from CARES funding (Barn Bldg Breakroom repairs & Police Veh)	24,200.00
Increase in Transportation (County Shared Service)	21,212.00
Increase in Prisoner Medical	11,400.00
Increase in Depot Utilities	11,000.00
Increase in Audit fees	10,600.00
Increase in Election expenses	9,700.00
Increase in Legal/Prof/Eng fees	8,000.00
Increase in Travel & Training	7,900.00
Increase in Contract Labor (Street Dept - tree removal)	7,500.00
Increase in Mosquito Spray expense	6,000.00
Increase in Police Software expenses	4,200.00
Increase in Tire expenses	3,700.00
Inmate Workforce Contract (paid 11 months in 2022 & 13 months in 2023)	3,700.00
GMA Dues (2023 & 2024 dues paid in 2023)	3,300.00
Increase in Medical Expense/Employee Drug Testing	2,450.00
Increase in Operating Supplies	2,300.00
Other misc expenses	2,136.00
Increase in Police Discretionary Expenses (carryover revenue from 2022)	2,100.00
Increase in Public Relations expenses	1,800.00
Increase in Pipe purchases	1,500.00
Savings on Group Insurance	(59,010.00)
Savings on Salaries/Wages & PR taxes	(76,211.00)
Total General Fund Amendments =	80,977.00

Water Fund Budget Amendments			
Major factors driving Water Fund Revenues			
	Transfer from R&E-WS projects (projects approved to be paid from R&E)		261,600.00
	Increase in Bank Interest		21,000.00
	Increase in Misc Income		12,000.00
	Increase in Water Taps		11,400.00
	SPLOST revenue (equipment purchase)		6,000.00
	Decrease in Penalties & Cut on fees		(55,000.00)
		Total Water Fund Amendments =	257,000.00
Major factors driving Water Fund Expenses			
	WS proj approved to be paid by R&E (Wastewater)		261,600.00
	Increase in R&M Equipment		62,000.00
	Increase in Lift Station Maintenance		48,000.00
	Increase in Chemicals		36,000.00
	Increase in Operating, Office, & Lab Supplies		36,500.00
	Increase in Utilities		16,000.00
	Increase in Audit fees		12,100.00
	Aerator Rental		10,700.00
	Increase in cost for GA Power Meter Reads		9,040.00
	Increase in Medical Fees (Defibrillators)		6,350.00
	Increase in fees for Munis Support		6,100.00
	Purchase of Locator/Line Transmitter		6,100.00
	Increase in Professional Lab Testing		5,070.00
	Other misc expenses		4,440.00
	Increase in Travel/Training		3,600.00
	Increase in Crusher Run/Rock		2,000.00
	Increase in Gas, Oil, & Fuel		2,000.00
	Savings on Contract Labor		(34,400.00)
	Savings on Legal/Prof/Eng Fees		(39,000.00)
	Savings on Group Insurance		(61,000.00)
	Savings on Salaries/Wages & PR taxes		(61,200.00)
	Savings on Water Meters		(75,000.00)
		Total Water Fund Amendments =	257,000.00

Gas Fund Budget Amendments			
Major factors driving Gas Fund Revenues			
	Increase in CD & Bank Interest		59,400.00
	SPLOST revenue (equipment purchase)		24,700.00
	Increase in MGAG Loan Customers		12,600.00
	Decrease in Penalties & Cut on fees		(31,000.00)
	Decrease in Regular Gas Sales (price of Gas not as high as expected)		(2,932,233.00)
		Total Gas Fund Amendments =	(2,866,533.00)
Major factors driving Gas Fund Expenses			
	Increase in Gas Meters-Industrial		13,100.00
	Increase in R&M Equipment and Vehicles		13,000.00
	Increase in MGAG Loan Customers		12,600.00
	Increase in Audit fees		10,920.00
	Increase in Operating & Office Supplies		6,600.00
	Increase in fees for Munis Support		7,100.00
	Increase in Training		4,900.00
	Increase in cost for GA Power Meter Reads		2,780.00
	Other misc expenses		1,866.00
	Savings on Gas Liability Insurance		(25,000.00)
	Savings on capital projects not done in 2023		(175,000.00)
	Decrease in Gas Authority bills		(2,739,399.00)
		Total Gas Fund Amendments =	(2,866,533.00)
Solid Waste Fund Budget Amendments			
Major factors driving Solid Waste Fund Revenues			
	Increase in Waste Disposal Revenue		103,000.00
	Increase in Misc Income		10,700.00
	SPLOST revenue (equipment purchase)		10,300.00
	Other Misc Revenue		840.00
	Decrease in Penalties		(15,900.00)
		Total Solid Waste Amendments =	108,940.00
Major factors driving Solid Waste Fund Expenses			
	Increase in Contract Labor (Waste Mgmt)		50,000.00
	Increase in Disposal Cost		26,000.00
	Increase in R&M Equipment		18,000.00
	Adjusted Contingency to balance amendments		13,140.00
	Purchase of Equipment Trailer		10,300.00
	Increase in Audit Cost		7,900.00
	Other Misc Expenses		600.00
	Savings on Group Insurance		(17,000.00)
		Total Solid Waste Amendments =	108,940.00

Maintenance Fund Budget Amendments			
Major factors driving Maintenance Fund Revenues			
	Increase in Misc Income		225.00
	Increase in Bank Interest		220.00
		Total Maintenance Amendments =	445.00
Major factors driving Maintenance Fund Expenses			
	Increase in Medical Expenses (Defibrillators)		2,750.00
	Increase in R&M Equipment		300.00
	Increase in Workers Comp		95.00
	Savings on Group Insurance		(2,700.00)
		Total Maintenance Amendments =	445.00
Airport Fund Budget Amendments			
Major factors driving Airport Fund Revenues			
	Federal Grant Revenue		113,125.00
	Insurance Claims		16,600.00
	Spirit Aviation		12,900.00
	McDuffie County		2,800.00
	City of Thomson		2,800.00
	Bank Interest		1,600.00
		Total Airport Amendments =	149,825.00
Major factors driving Airport Fund Expenses			
	Engineering		112,500.00
	Repairs & Maintenance		22,200.00
	Utilities		10,000.00
	Fire Fees		2,400.00
	Telephone		2,275.00
	Bank Fees		450.00
		Total Airport Amendments =	149,825.00
TSPLOST Fund Budget Amendments			
Major factors driving TSPLOST Fund Revenues			
	Transfer from PY Fund Balance		72,300.00
	McDuffie County TSPLOST		5,200.00
	Bank Interest		4,200.00
	TIA-TSPLOST Revenue increase		2,000.00
		Total TSPLOST Amendments =	83,700.00
Major factors driving TSPLOST Fund Expenses			
	Streets/Paving		132,000.00
	Bank Fees		700.00
	Storm Water		(44,000.00)
	Speed Humps		(5,000.00)
		Total TSPLOST Amendments =	83,700.00