

**2023 Budget Amendment****Budget Amendment #4****GENERAL FUND**

	<b>Increase (Decrease)</b>	
<b>Revenues &amp; Transfers-In</b>		
Interest income	\$ 400,000	(1)
TAVT	140,000	(1)
Sales tax	210,000	(1)
Sale of capital assets	7,500	(1)
Transfers in - Utility transfer fee	6,825,000	(1)
Transfers in - Health insurance fund	1,165	(2)
	<u>\$ 7,583,665</u>	
<b>Expenditures &amp; Transfers-out</b>		
Transfer to Airport Grant Fund	\$ 750,000	(3)
Transfer to Grant Fund	1,644,000	(4)
Transfer to CIP	5,181,000	(5)
	<u>\$ 7,575,000</u>	
<b>Net Increase (Decrease) Budgeted Fund Balance</b>	<u><u>\$ 8,665</u></u>	

(1)	To adjust revenue accounts over budget
(2)	To close self-insured health insurance fund
(3)	Local match for Airport grant for Hangar Construction
(4)	Local match for ARPA grant funds (Improving Neighborhood Outcomes) - Rec & PW
(5)	Capital improvements program funding for 2023 as approved by Finance Committee

**Health Insurance Fund**

	<b>Increase (Decrease)</b>	
<b>Expenditures &amp; Transfers-out</b>		
Transfer to general fund	\$ 1,165	(2)
	<u>\$ 1,165</u>	
<b>Net Increase (Decrease) Budgeted Fund Balance</b>	<u><u>\$ (1,165)</u></u>	

**Airport Grant Fund**

	<b>Increase (Decrease)</b>	
<b>Revenues &amp; Transfers-In</b>		
Federal revenue	\$ 2,250,000	(3)
Transfer from general fund	750,000	(3)
	<u>\$ 3,000,000</u>	
<b>Expenditures &amp; Transfers-out</b>		
Infrastructure	\$ 3,000,000	(3)
	<u>\$ 3,000,000</u>	
<b>Net Increase (Decrease) Budgeted Fund Balance</b>	<u><u>\$ -</u></u>	

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	Increase (Decrease)	
<b>Grant Funds (Improving Neighborhood Outcomes)</b>		
<b>Revenues &amp; Transfers-In</b>		
Federal revenue	\$ 4,399,480	(4)
Transfer from general fund	1,644,000	(4)
	<u>\$ 6,043,480</u>	
<b>Expenditures &amp; Transfers-out</b>		
Infrastructure - Rec	\$ 2,537,485	(4)
Infrastructure - PW	3,505,995	(4)
	<u>\$ 6,043,480</u>	
<b>Net Increase (Decrease) Budgeted Fund Balance</b>	<u><u>\$ -</u></u>	

	Increase (Decrease)	
<b>CIP Fund</b>		
<b>Revenues &amp; Transfers-In</b>		
Interest income	\$ 21,095	(1)
Sale of capital assets	11,700	(1)
Transfer from general fund	5,181,000	(5)
Transfer from bonded capital	1,425,000	(6)
	<u>\$ 6,638,795</u>	
<b>Expenditures &amp; Transfers-out</b>		
Site Repairs - Paving 2024	\$ 1,200,000	(6)
Infrastructure (Pentz-Cuyler engineering-design)	225,000	(6)
Land - building purchase	1,500,000	(5)
Vehicles	745,700	(5)
Machinery	961,000	(5)
Facility repairs and maintenance	1,915,000	(5)
Other equipment	92,095	(5)
	<u>\$ 6,638,795</u>	
<b>Net Increase (Decrease) Budgeted Fund Balance</b>	<u><u>\$ -</u></u>	

(6)

Funds initially transferred in 2022 from the general fund to the bonded capital fund for aquatic center is being reallocated to 2024 paving & Pentz-Cuyler streetscape

# 2023 Budget Amendment

## Budget Amendment #4

### 2015 SPLOST Fund

		Increase (Decrease)	
<b>Revenues &amp; Transfers-In</b>			
Transfer from bonded capital projects	\$ 4,523,890	(7)	
	<u>\$ 4,523,890</u>		
<b>Expenditures &amp; Transfers-out</b>			
Infrastructure - Prater Alley Project	\$ 1,395,370	(7)	
Infrastructure - Glenwood Project	1,400,000	(7)	
Infrastructure - Greenway Project	1,728,520	(7)	
	<u>\$ 4,523,890</u>		
Net Increase (Decrease) Budgeted Fund Balance	<u>\$ -</u>		

(7)

Projects are being funded by bonded debt and 2015 SPLOST funds. The DCA chart of accounts mandate that projects being funded with SPLOST funds are to be accounted for in the SPLOST account unless funded with GO debt. The debt is from revenue bonds and not GO bonds. These projects from multiple funding sources were moved to the 2015 SPLOST fund.

### 2020 SPLOST Fund

		Increase (Decrease)	
<b>Revenues &amp; Transfers-In</b>			
Interest income	\$ 118,485	(8)	
Transfer from bonded capital fund	800,000	(8)	
	<u>\$ 918,485</u>		
<b>Expenditures &amp; Transfers-out</b>			
Site Repairs - 2023 Paving	\$ 819,370	(8)	
Infrastructure - John Davis Center	99,115	(8)	
	<u>\$ 918,485</u>		
Net Increase (Decrease) Budgeted Fund Balance	<u>\$ -</u>		

(8)

Funds initially transferred in 2022 from the general fund to the bonded capital fund for aquatic center is being reallocated to 2023 paving and interest earnings are being allocated between paving and John Davis Center project.

### Bonded Capital Fund

		Increase (Decrease)	
<b>Revenues &amp; Transfers-In</b>			
Interest income	\$ 244,240	(9)	
	<u>\$ 244,240</u>		
<b>Expenditures &amp; Transfers-out</b>			
Transfer to CIP	\$ 1,425,000	(6)	
Transfer to 2015 SPLOST	4,523,890	(7)	
Transfer to 2020 SPLOST	800,000	(8)	
Infrastructure - Haig Mill Trail Connectivity	79,000	(9)	
Infrastructure - Temple BETH-EL Project	30,000	(9)	
Infrastructure - Aquatic Center	(2,225,000)	(9)	
Infrastructure - Greenway Project	(1,593,280)	(9)	
Infrastructure - Prater Alley	(1,395,370)	(9)	
Infrastructure - Glenwood Ave	(1,400,000)	(9)	
	<u>\$ 244,240</u>		
Net Increase (Decrease) Budgeted Fund Balance	<u>\$ -</u>		

(9)

Allocate interest earnings to various projects, reduce Aquatic Center funding from the general fund and allocate to various projects, and move remaining budgets for the Greenway, Prater Alley, and Glenwood Ave. projects to 2015 SPLOST fund.