Public Review

CITY OF BYRON GEORGIA

Fiscal Year 2022 Operating Budget

Fiscal Year 2022 Operating Budget
Table of Contents

4	*General Fund Revenue Summary*
5	*General Fund Tax Revenue*
6	*License, Permits, Grant & Public Safety Revenue*
7	*Miscellaneous and Interfund Revenues*
8	*General Fund Expenditure Summary*
9	*General Fund Expenditure Summary by Department*
10	*General Fund - Funded Positions*
11	*Special Revenues Cover Sheet*
12	*Hotel/Motel Tax Fund*
13	*Law Enforcement Confiscation Fund*
14	*Debt Service Cover Sheet*
15	*Debt Service Fund*
16	*Enterprise Fund Cover Sheet*
17	*Water and Sewer Fund*
18	*Natural Gas Fund*
19	*Solid Waste Fund*

CITY OF BYRON GEORGIA

General Fund Operating Budget FY2022

City of Byron
General Fund Revenue Summary
FY2022

	Budget 2021	Budget 2022
Ad Valorem Taxes	2,154,586.00	2,266,910.00
Franchise Taxes	397,669.00	393,984.80
Sales & Excise Taxes	711,627.00	812,274.22
Business Taxes	93,349.00	87,775.00
Other Taxes	369,719.08	410,099.99
Total Taxes	3,726,950.08	3,971,044.01
Licenses & Permits	220,950.00	230,950.00
Grants	423,396.80	127,934.89
Fines, Forfeitures & Public Safety	778,212.40	881,147.72
Total Licenses & Permits, Grants, Fines, Forfeitures & Public Safety	1,422,559.20	1,240,032.61
Contributions & Donations	4,020.00	4,250.00
Facilities	4,500.00	4,500.00
Other Revenue	280,409.00	323,722.04
Interfund Transfer	617,048.86	492,553.04
Total Miscellaneous & Interfund Revenues	905,977.86	825,025.08
Total Estimated Revenues	6,055,487.14	6,036,101.70

City of Byron
General Fund Revenue Detail
Tax Revenue
FY2022

	Budget 2021	Budget 2022
Real Property	1,676,072.00	1,754,670.00
Real Property (Prior Years)	-	-
Personal Property	227,775.00	244,694.00
Personal Property (Prior Years)	-	-
Public Utility	30,980.00	32,615.00
Alternative Ad Valorem Tax	-	-
Motor Vehicle	217,299.00	233,107.00
Mobile Home	2,460.00	1,824.00
Total Ad Valorem Taxes	2,154,586.00	2,266,910.00
Electric	338,841.00	330,000.00
TV/Cable	48,812.00	53,789.86
Telephone	10,016.00	10,194.94
Total Franchise Taxes	397,669.00	393,984.80
Local Option Sales Tax (LOST)	395,085.00	450,000.00
Hotel/Motel Tax (City Share)	148,000.00	170,000.00
Rental Vehicle Excise Tax	13,537.00	35,144.76
Alcoholic Beverage Excise Tax	153,840.00	149,881.00
Mixed Drink Excise Tax	1,165.00	2,340.46
Tyler Credit Card Fees		4,908.00
Total Sales & Excise Taxes	711,627.00	812,274.22
Occupation Taxes	75,000.00	70,000.00
Financial Institution Taxes	18,349.00	17,775.00
Total Business Taxes	93,349.00	87,775.00
Intangible Tax	28,221.69	35,520.14
Real Estate Transfer Tax	6,249.39	9,624.26
Railroad Equipment Tax	984.00	984.00
Insurance Premium Tax	326,264.00	363,971.59
Federal Government Payments	8,000.00	
Total Other Taxes	369,719.08	410,099.99
Total Taxes	3,726,950.08	3,971,044.01

City of Byron
General Fund Revenue Detail
License, Permits, Grant & Public Safety Revenue
FY2022

	Budget 2021	Budget 2022
Alcoholic Beverage License	19,950.00	19,950.00
Animal License	-	-
Insurance Company License	11,000.00	11,000.00
Total Licenses	30,950.00	30,950.00
Building	190,000.00	200,000.00
Zoning & Land Use	-	
Other Regulatory	-	
Plat Review	-	
Total Permits	190,000.00	200,000.00
Total Licenses & Permits	220,950.00	230,950.00
LMIG	100,000.00	94,221.29
GOHS Grant	18,396.80	33,713.60
Other State Grant	5,000.00	
Total State Grants	123,396.80	127,934.89
Total Federal Grants	300,000.00	
Total Local Grants	-	
Total Grants	423,396.80	127,934.89
Muncipal Court Fines	701,884.00	805,756.78
Community Service	1,750.00	1,500.00
Special Police Services	300.00	500.00
Accident Reports	1,940.00	1,430.00
Fire Reports	10.00	30.00
Fingerprinting Fees	300.00	590.00
Criminal History	1,200.00	3,000.00
PRIDE Fees	150.00	-
Tech Fees (PD)	42,113.04	40,554.54
Tech Fees (CT)	28,075.36	27,036.40
Fine Addons	-	
Bond Administration Fees	490.00	750.00
Total Public Safety Revenue	778,212.40	881,147.72
Total Licenses, Permits, Grants & Public Safety Revenue	1,422,559.20	1,240,032.61

City of Byron
General Fund Revenue Detail
Miscellaneous and Interfund Revenues
FY2022

	Budget 2021	Budget 2022
General	2,770.00	3,000.00
Fire	750.00	750.00
Police	500.00	500.00
Total Contributions	4,020.00	4,250.00
Conference Center	1,200.00	1,200.00
Auditorium	500.00	500.00
City Community Center	-	-
General Rentals	2,800.00	2,800.00
Total Facilities Rentals	4,500.00	4,500.00
Animal Control	100.00	100.00
Bad Check Fees	60.00	50.00
Cemetery Lot Sales ($1,500)	3,000.00	3,000.00
Election Qualifying Fees	540.00	-
FI FA	707.00	500.00
Interest	2,500.00	4,052.04
Credit Card Processing Fees Tyler Tech	-	3,500.00
GMA Lease (New Lease)	-	-
Miscellaneous	3,272.00	5,000.00
Stormwater Fees	235,457.00	262,770.00
Penalties/Interest - Real Property Tax	20,000.00	9,000.00
Printing & Duplication	750.00	750.00
Proceeds from Fixed Asset Sales	4,023.00	10,000.00
Reimbursement for Damage	10,000.00	25,000.00
Total Other Revenue	280,409.00	323,722.04
Indirect Cost Allocation	423,909.02	432,326.12
Transfer From Natural Gas/Solid Waste	193,139.84	60,226.92
Transfer from Capital Improvements	-	
Total Interfund Transfers	617,048.86	492,553.04
Total Miscellaneous and Interfund Revenues	905,977.86	816,525.08

City of Byron
General Fund Expenditure Summary
FY2022

	Budget 2021	Budget 2022
City Clerk	533,176.51	472,119.78
City Administrator/IT/HR	350,704.73	392,463.66
Executive (Mayor)	481,021.00	493,496.20
Legislative (Council)	71,996.58	65,430.79
Elections	13,666.38	-
Economic & Community Development	318,426.25	12,000.00
Police	2,248,476.55	2,485,241.78
Court	307,431.82	333,126.10
Fire	776,587.28	844,367.77
Streets	357,261.43	374,103.97
Building, Planning & Zoning	110,743.78	124,545.69
Public Works Administration	285,975.85	176,435.96
Stormwater	235,700.60	262,770.00
Total General Fund Estimated Expenditures	6,091,168.76	6,036,101.70

City of Byron
General Fund Expenditure Summary
By Department
FY2022

	City Clerk		City Administrator		Elections		Economic and Community Development		Executive (Mayor)	
	Budget 2021	Budget 2022	Budget 2021	Budget 2022	Budget 2021	Budget 2022	Budget 2021	Budget 2022	Budget 2021	Budget 2022
Personal Services/Employee Benefits	231,078.36	189,294.70	124,348.58	110,850.91	7,266.38	-	6,426.25	-	10,374.00	10,507.20
Purchased/Property Services	500.00	500.00	74,350.00	95,756.60	-	-	-	-	69,000.00	84,900.00
Purchased/Contract Services	53,850.00	54,000.00	118,000.00	150,000.00	5,000.00	-	-	-	102,600.00	100,000.00
Other Purchased Services	8,812.00	10,097.00	30,856.15	30,856.15	650.00	-	-	-	35,982.00	35,625.00
Supplies	18,875.00	23,925.00	3,150.00	5,000.00	750.00	-	-	-	6,750.00	8,600.00
Other Costs	6,550.00	6,550.00	-	-	-	-	12,000.00	12,000.00	251,315.00	253,864.00
Transfers	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	5,000.00	-
Expenditure Contigency	213,511.15	187,753.08	-	-	-	-	300,000.00	-	-	-
Total Estimated Expenditures	**533,176.51**	**472,119.78**	**350,704.73**	**392,463.66**	**13,666.38**	**-**	**318,426.25**	**12,000.00**	**481,021.00**	**493,496.20**

	Legislative (City Council)		Police		Municipal Court		Fire		Streets	
	Budget 2021	Budget 2022	Budget 2021	Budget 2022	Budget 2021	Budget 2022	Budget 2021	Budget 2022	Budget 2021	Budget 2022
Personal Services/Employee Benefits	22,804.50	23,470.50	1,543,657.05	1,680,691.10	237,767.54	260,376.10	488,317.28	564,302.30	129,052.05	152,037.68
Purchased/Property Services	-	-	46,750.00	47,500.00	-	-	35,500.00	40,500.00	12,000.00	9,200.00
Purchased/Contract Services	7,100.00	-	61,000.00	61,000.00	22,150.00	22,150.00	41,400.00	20,000.00	2,000.00	3,700.00
Other Purchased Services	40,092.08	38,910.29	189,621.50	187,425.00	28,214.28	27,075.00	37,575.00	40,325.00	8,635.00	8,785.00
Supplies	2,000.00	3,050.00	129,996.80	195,663.60	19,000.00	23,225.00	46,250.00	55,200.00	105,200.00	106,160.00
Other Costs	-	-	277,451.20	312,962.08	300.00	300.00	77,545.00	74,040.47	80,374.38	94,221.29
Transfers	-	-	-	-	-	-	50,000.00	50,000.00	20,000.00	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Expenditure Contigency	-	-	-	-	-	-	-	-	-	-
Total Estimated Expenditures	**71,996.58**	**65,430.79**	**2,248,476.55**	**2,485,241.78**	**307,431.82**	**333,126.10**	**776,587.28**	**844,367.77**	**357,261.43**	**374,103.97**

	Stormwater		Building, Planning and Zoning		Public Works Administration		General Fund Expenditure Totals	
	Budget 2021	Budget 2022	Budget 2021	Budget 2022	Budget 2021	Budget 2022	Budget 2021	Budget 2022
Personal Services/Employee Benefits	111,309.52	120,412.80	52,818.78	55,540.69	226,375.85	130,115.96	3,191,596.14	3,297,599.94
Purchased/Property Services	6,800.00	3,000.00	500.00	250.00	25,500.00	12,000.00	270,900.00	293,606.60
Purchased/Contract Services	20,000.00	12,000.00	40,000.00	48,000.00	2,000.00	2,000.00	475,100.00	472,850.00
Other Purchased Services	4,537.00	5,470.00	10,025.00	10,280.00	17,350.00	19,020.00	412,350.01	413,868.44
Supplies	4,550.00	8,030.00	7,400.00	10,475.00	14,750.00	13,300.00	358,671.80	452,628.60
Other Costs	-	-	-	-	-	-	705,535.58	753,937.84
Transfers	88,504.08	111,843.00	-	-	-	-	158,504.08	161,843.00
Debt Service	-	-	-	-	-	-	5,000.00	-
Expenditure Contigency	-	-	-	-	-	-	513,511.15	187,753.08
Total Estimated Expenditures	**235,700.60**	**260,755.80**	**110,743.78**	**124,545.69**	**285,975.85**	**176,435.96**	**6,091,168.76**	**6,034,087.50**

General Fund Positions Funded for Fiscal Year 2022

Department	Qty	Position	Months Funded
City Administrator			
	1	City Administrator	12
City Clerk			
	1	City Clerk	12
	1	Deputy City Clerk	12
	2	Contracted Accounting	12
	1	Administrative Assistant	12
Police			
	1	Police Chief	12
	1	Captain (Police)	12
	1	Lieutenant (Patrol Commander)	12
	3	Administrative Assistant	12
	2	Sergeant (Investigations)	12
	2	Investigator	12
	1	Code Enforcement/Animal Control	12
	1	Sergeant (Patrol)	0
	3	Corporal (Patrol)	12
	9	Patrol Officers	12
	N/A	Part Time Officers ($25,000.00 Funded)	N/A
Court			
	1	Court Administrator	12
	2	Deputy Court Clerk	12
	1	Municipal Court Judge	12
	1	Prosecutor	12
	1	Defense Attorney	12
Fire			
	1	Fire Chief	12
	6	Firefighter	12
	N/A	Part Time Firefighters ($63,024.00 Funded)	N/A
Streets			
	1	Equipment Operator	12
	2	Utility Worker	12
Stormwater			
	1	Stormwater Manager/Mapping Coordinator	12
	1	Utility Workers	12
Public Works Administration			
	1	Director of Public Works	12
	1	Utility Supervisor	12
	1	Utility Billing Specialist	12

CITY OF BYRON GEORGIA

Special Revenue Funds Budget FY2022

City of Byron
Revenues
Hotel/Motel Tax Fund
FY2022

	Estimate 2021	Budget 2022
Hotel/Motel Tax Revenue	296,000.00	340,000.00
Total Estimated Expenditures	296,000.00	340,000.00

City of Byron
Expenditures
Hotel/Motel Tax Fund
FY2019

	Estimate 2021	Budget 2022
Personal Services/Employee Benefits	-	-
Purchased/Property Services	-	-
Purchased/Contract Services	-	-
Other Purchased Services	-	-
Supplies	-	-
Other Costs	148,000.00	170,000.00
Transfers	148,000.00	170,000.00
Total Estimated Expenditures	296,000.00	340,000.00

City of Byron
Revenues
Law Enforcement Confiscation
FY2022

	Estimate 2021	Budget 2022
Transfer from Fund Balance	25,000.00	25,000.00
Total Estimated Expenditures	25,000.00	25,000.00

City of Byron
Expenditures
Law Enforcement Confiscation Fund
FY2020

	Estimate 2020	Budget 2021
Personal Services/Employee Benefits	-	-
Purchased/Property Services	-	-
Purchased/Contract Services	-	-
Other Purchased Services	-	-
Supplies	-	-
Other Costs	25,000.00	25,000.00
Transfers	-	-
Total Estimated Expenditures	25,000.00	25,000.00

CITY OF BYRON GEORGIA

Debt Service Fund Budget FY2022

City of Byron
Revenues
Debt Service
FY2022

	Estimate 2021	Budget 2022
Transfer from General Fund	248,915.00	251,464.00
Total Estimated Expenditures	**248,915.00**	**251,464.00**

City of Byron
Expenditures
Debt Service
FY2022

	Estimate 2021	Budget 2022
Personal Services/Employee Benefits	-	-
Purchased/Property Services	-	-
Purchased/Contract Services	-	-
Other Purchased Services	-	-
Supplies	-	-
Other Costs	248,915.00	251,464.00
Transfers	-	-
Total Estimated Expenditures	**248,915.00**	**251,464.00**

CITY OF BYRON GEORGIA

Enterprise Funds Budget FY2022

City of Byron
Water Sewer Revenues
FY2022

	Estimate 2021	Budget 2022
Water Charges	1,452,037.00	1,544,595.72
Water Tap Fees	1,000.00	1,000.00
Bulk Water Sales	1,420.00	2,500.00
Disconnection/Reconnection Fees	21,000.00	14,752.56
After Hours Service Call Fees	250.00	100.00
Sewer Charges	842,000.00	898,371.00
Sewer Tap Fees	1,000.00	-
Penalties/Delinquen Fees	32,000.00	70,365.36
Bad Check Fees	240.00	450.00
Interest Revenue	2,900.00	552.36
Reimbursement for Damaged Property	1,000.00	2,000.00
Miscellaneous Revenue	2,000.00	2,000.00
Proceeds From Fixed Asset Sales	500.00	
Total Estimated Revenues	**2,357,347.00**	**2,536,687.00**

City of Byron
Water Sewer Expenditure Summary
FY2022

	Estimate 2021	Budget 2022
Personal Services/Employee Benefits	537,470.72	575,674.43
Purchased/Property Services	61,200.00	61,250.00
Purchased/Contract Services	142,961.79	130,000.00
Other Purchased Services	101,860.00	102,860.00
Supplies	797,600.00	824,200.00
Other Costs	446,242.41	444,525.68
Transfers	-	-
Debt Service	272,282.00	423,176.52
Expenditure Contigency	-	-
Total Estimated Expenditures	**2,359,616.92**	**2,561,686.63**

City of Byron
Natural Gas Revenues
FY2022

	Estimate 2021	Budget 2022
Gas Revenue From JONG	683,850.00	-
Interest Revenue	-	-
Miscellaneous Revenue	15,800.00	-
Total Estimated Revenues	**699,650.00**	-

City of Byron
Natural Gas Expenditure Summary
FY2021

	Estimate 2021	Budget 2022
Personal Services/Employee Benefits	-	-
Purchased/Property Services	-	-
Purchased/Contract Services	-	-
Other Purchased Services	-	-
Supplies	573,808.79	-
Other Costs	125,841.21	-
Transfers	-	-
Debt Service	-	-
Expenditure Contigency	-	-
Total Estimated Expenditures	**699,650.00**	-

City of Byron
Solid Waste Revenues
FY2022

	Estimate 2021	Budget 2022
Refuse Collection Charges	373,516.81	410,014.32
Interest Revenue	536.00	345.48
Sale of Recycled Iron	-	-
Sale of Recycled Materials	-	-
Total Estimated Revenues	**374,052.81**	**410,359.80**

City of Byron
Solid Waste Expenditure Summary
FY2021

	Estimate 2021	Budget 2022
Personal Services/Employee Benefits	-	-
Purchased/Property Services	-	-
Purchased/Contract Services	-	-
Other Purchased Services	299,250.00	248,581.44
Supplies	-	
Other Costs	67,298.63	60,226.92
Transfers	-	
Debt Service	-	
Expenditure Contigency	7,112.90	7,112.90
Total Estimated Expenditures	**373,661.53**	**315,921.26**