# FY2019 ANNUAL BUDGET

# CITY OF GARDEN CITY, GEORGIA



| GENERAL FUND REVENUE<br>Revenue Description | 2016<br>Actual | 2017<br>Acutal | 2018<br>Budget | 2019<br>Projected |
|---|---|---|---|---|
| **TAXES** | | | | |
| Property Tax | 1,378,006 | 1,530,878 | 1,480,000 | 1,515,000 |
| Ad Valorem Tax (Railroad Equipment) | 4,200 | 4,201 | 5,000 | 5,000 |
| Real Estate Transfer Intangible | 41,809 | 49,303 | 40,000 | 45,000 |
| Franchise Taxes - Electric | 660,000 | 641,147 | 640,000 | 610,000 |
| Franchise Taxes - Gas | 29,649 | 27,662 | 31,000 | 30,000 |
| Franchise Taxes - TV Cable | 100,430 | 93,066 | 100,000 | 95,000 |
| Franchise Taxes - Telephone | 55,138 | 44,734 | 55,000 | 50,000 |
| NSF Fees - Occ. Taxes | - | 35 | | 50 |
| NSF Fees - Not Occ. Taxes | | 140 | 250 | 250 |
| Local Option Sales & Use Taxes | 2,946,051 | 3,178,170 | 3,000,000 | 3,149,854 |
| Alcoholic Beverage Excise Tax | 146,458 | 158,596 | 142,000 | 150,000 |
| Local Option Mixed Drink Excise Taxes | 9,556 | 8,892 | 10,000 | 10,000 |
| Energy Excise Tax | 38,021 | 55,350 | 35,000 | 40,000 |
| Business & Occupation Taxes | 460,675 | 474,938 | 460,000 | 490,000 |
| Insurance Premium Taxes | 549,120 | 579,008 | 520,000 | 520,000 |
| Finance Institutions Taxes | 33,926 | 34,348 | 35,000 | 35,000 |
| Penalities/Interest Delinquent Taxes (Bus. Lic.) | 7,406 | 9,984 | 5,000 | 10,000 |
| **Taxes** | **6,460,445** | **6,890,453** | **6,558,250** | **6,755,154** |
| **LICENSES & PERMITS** | | | | |
| Bus. Lics. Alcoholic Beverages | 41,111 | 49,633 | 45,000 | 45,000 |
| Non-Business License & Permits | 13,113 | 8,780 | 12,000 | 12,000 |
| Regulatory Fees - Bldg. Structures | 47,835 | 58,665 | 40,000 | 45,000 |
| Entertainment Regulartory Fees | 50 | - | 100 | 250 |
| Other Regulatory Fees | 107,459 | 95,869 | 100,000 | 100,000 |
| Penalities/Interest Delinquent Taxes (Other) | 400 | 300 | 500 | 500 |
| **Licenses & Permits** | **209,968** | **213,247** | **197,600** | **202,750** |
| **INTERGOVERNMENTAL REVENUES** | | | | |
| Federal Gov. Grant (FEMA) | 1,938 | 602,693 | - | - |
| Justice Assistance Grant (JAG) | 11,946 | - | - | - |
| State Grants | 1,250 | 6,250 | - | - |
| Local Gov. Chat. Co. Grants | 152,052 | 171,798 | 162,500 | 170,500 |
| **Intergovernmental** | **167,186** | **780,741** | **162,500** | **170,500** |
| **CHARGES FOR SERVICES** | | | | |
| Election Fees | - | 324 | - | 1,000 |
| Accidents Reports | 4,954 | 3,745 | 3,000 | 3,000 |
| Garden City Gym | 25,178 | 20,363 | 25,000 | 25,000 |
| Rental Income Pool | 679 | 114 | 500 | 250 |
| Stadium Receipts | 26,300 | 25,500 | 25,000 | 25,000 |
| Senior Center Revenue | 20,527 | 20,293 | 20,500 | 20,500 |
| Summer Camp Revenue | 33,183 | 33,305 | 31,500 | 32,000 |
| Chain Baseball Field Rental | - | 2,700 | 4,000 | 2,800 |
| Program Fees | 17,279 | 17,969 | 16,000 | 17,000 |
| Recreation Concession Revenue | 982 | 400 | 3,000 | 1,000 |
| Nuisance Abatement | 225 | - | - | 1,000 |
| **Charges For Services** | **129,307** | **124,713** | **128,500** | **128,550** |
| Fines & Forfeitures | 719,714 | 743,474 | 850,000 | 825,000 |
| Unclaimed Cash Bonds | | | - | 1,000 |
| Proceeds from Sale of Confiscated Assets | | | - | 1,000 |
| Investment Income | 14,466 | 24,051 | 10,000 | 20,000 |
| **Fines, Forfeitures & Investment Income** | | | **860,000** | **847,000** |
| **OTHER REVENUES** | | | | |
| Contributions/Donations Private Sources | - | 14,350 | 5,000 | 5,000 |
| Rents & Royalties - Mobile Tower | 143,766 | 148,112 | 140,000 | 140,000 |
| Rents & Royalties - Entertainment | 2,435 | 870 | 1,000 | 500 |
| Reimbursement for Damaged Property | 26,394 | 17,616 | 10,000 | 10,000 |
| Other Scrap Sales | 15,966 | 1,237 | 10,000 | 10,000 |
| Miscellaneous Revenue | 23,883 | 21,486 | 25,000 | 25,000 |
| Catastrophic Reimbursement | - | 179,506 | - | - |
| **Other Revenue** | **213,319** | **383,177** | **191,000** | **190,500** |
| **TRANSFERS IN** | | | | |
| Transfers in - Hotel/Motel Fund | 135,943 | 199,259 | 120,000 | 192,500 |
| Transfer in - Water/Sewer Fund | 150,000 | 150,000 | 150,000 | 150,000 |
| Transfer in - Stormwater Fund | 45,000 | 45,000 | 45,000 | 45,000 |
| **Transfers In** | **330,943** | **394,259** | **315,000** | **387,500** |
| **GENERAL FUND REVENUE SUBTOTAL** | **8,245,348** | **9,554,114** | **8,412,850** | **8,681,954** |
| **OTHER SOURCE FINANCING** | | | | |
| Capital Lease Proceeds | - | - | - | - |
| Proceeds from Sale of Fixed Assets | | | - | - |
| Appropriation of Prior Year's Fund Balance | 1,270,278 | - | 674,098 | 1,061,286 |
| **Other Source Financing** | **1,270,278** | **-** | **674,098** | **1,061,286** |
| **GENERAL FUND REVENUE TOTAL** | **9,515,626** | **9,554,114** | **9,086,948** | **9,743,240** |

## LEGISLATIVE

| Expenditure Description | 2016 Actual | 2017 Actual | 2018 Budget | 2019 Adopted |
|---|---|---|---|---|
| Salaries - Professional Fees | 27,600 | 27,600 | 27,600 | 27,600 |
| Social Security (FICA) Contributions | 1,711 | 1,711 | 2,000 | 2,000 |
| Medicare | 400 | 400 | 500 | 500 |
| Retirement Contributions | 4,200 | 4,200 | 5,000 | 4,500 |
| **Total Personnel & Employee Benefits Expenditures** | **33,911** | **33,911** | **35,100** | **34,600** |
| Travel | 16,595 | 13,041 | 14,000 | 14,500 |
| Education & Training | 13,028 | 12,890 | 13,000 | 13,500 |
| **Total Purchased/Contracted Expenditures** | **29,623** | **25,931** | **27,000** | **28,000** |
| Uniforms | - | 269 | 250 | 350 |
| **Total Supplies Expenditures** | **-** | **269** | **250** | **350** |
| **Total Legislative Budget Expenditures** | **63,534** | **60,112** | **62,350** | **62,950** |

## EXECUTIVE

| Expenditure Description | 2016 Actual | 2017 Actual | 2018 Budget | 2019 Adopted |
|---|---|---|---|---|
| Salaries - Regular Employees | 99,526 | 117,265 | 122,000 | 121,000 |
| Group Insurance | 21,640 | 23,351 | 26,000 | 25,500 |
| Social Security (FICA) Contributions | 5,815 | 6,959 | 8,000 | 8,000 |
| Medicare | 1,690 | 1,867 | 2,000 | 2,000 |
| Retirement Contributions | 10,119 | 11,097 | 13,000 | 13,000 |
| ICMA RC 457 Match | 2,547 | 3,136 | 5,000 | 5,000 |
| Workers' Compensation | 500 | 105 | 250 | 1,000 |
| **Total Personnel & Benefits Expenditures** | **141,837** | **163,781** | **176,250** | **175,500** |
| Vehicle Maintenance & Repairs | 1,213 | 493 | 200 | 500 |
| Insurance, other than employee benefits | 5,754 | 5,769 | 7,000 | 7,000 |
| Advertising | 3 | 1,401 | 3,200 | 2,000 |
| Printing & Binding | 365 | 180 | 1,200 | 2,000 |
| Travel | - | 326 | 1,050 | 500 |
| Dues & Fees | 7,084 | 7,577 | 10,000 | 10,000 |
| Contracts & Agreements | 60,547 | 34,473 | 25,000 | 25,000 |
| Contracts & Agreements - Reoccuring | 26,445 | 25,059 | 20,000 | 20,000 |
| Education & Training | - | - | 350 | 250 |
| Legal Fees | 81,933 | 69,929 | 60,000 | 63,000 |
| Dues & Fees | 28,197 | 32,665 | 30,000 | 30,000 |
| **Total Purchased/Contracted Expenditures** | **211,541** | **177,872** | **158,000** | **160,250** |
| General Supplies & Materials | 6,977 | 9,779 | 8,000 | 8,000 |
| Postage | 542 | 899 | 1,000 | 1,000 |
| Electricity | 37,333 | 37,010 | 35,000 | 37,000 |
| Gasoline | 905 | 973 | 2,000 | 1,000 |
| Food - Banquets & Flowers | 13,822 | 37,861 | 15,000 | 15,000 |
| Books & Periodicals | 420 | 280 | 500 | 350 |
| **Total Supplies Expenditures** | **61,812** | **86,823** | **61,500** | **62,350** |
| Election Fees - Chatham County | - | - | - | 1,000 |
| **Total Miscellaneous Expenditures** | **-** | **-** | **-** | **1,000** |
| **Total Executive Budget Expenditures** | **415,190** | **428,476** | **395,750** | **399,100** |

| INFORMATION TECHNOLOGY / INFORMATION SYSTEMS<br>Expenditure Description | 2016<br>Actual | 2017<br>Actual | 2018<br>Budget | 2019<br>Adopted |
|---|---|---|---|---|
| Salaries - Regular Employees | 104,726 | 106,399 | 107,000 | 108,000 |
| Salaries - Overtime | 151 | 92 | 250 | 2,000 |
| Group Insurance | 18,506 | 18,638 | 21,000 | 19,000 |
| Social Security (FICA) Contributions | 6,223 | 6,465 | 8,000 | 8,000 |
| Medicare | 1,643 | 1,557 | 2,000 | 2,000 |
| Retirement Contributions | 6,366 | 6,981 | 8,000 | 8,000 |
| ICMA RC 457 Match | 1,043 | 1,009 | 1,200 | 2,000 |
| Workers' Compensation | 2,281 | 3,115 | 2,000 | 3,000 |
| **Total Personnel & Benefits Expenditures** | **140,939** | **144,255** | **149,450** | **152,000** |
| Vehicle Maintenance & Repairs | 1,063 | 779 | 1,500 | 2,500 |
| Insurance, other than employee benefits *(GIRMA)* | 2,877 | 2,885 | 3,000 | 3,000 |
| Communications *(Citywide/All Depts.)* | 111,278 | 111,226 | 110,000 | 110,000 |
| Travel | 680 | 696 | 2,000 | 3,500 |
| Dues & Fees | 115 | 15 | 325 | 325 |
| Contracts & Agreements | 125,742 | 129,514 | 120,000 | 125,000 |
| Education & Training | 650 | 650 | 650 | 1,250 |
| **Total Purchased/Contracted Expenditures** | **242,405** | **247,812** | **237,475** | **245,575** |
| General Supplies & Materials | 966 | 1,619 | 1,200 | 1,200 |
| Computer Eqpt. & Software *(Citywide/AllDepts.)* | 19,962 | 24,083 | 30,000 | 40,000 |
| Gasoline | 4,669 | 3,529 | 3,500 | 3,500 |
| Books & Periodicals | - | - | - | - |
| Uniforms | - | - | - | 250 |
| **Total Supplies Expenditures** | **25,597** | **29,231** | **34,700** | **44,950** |
| Custodial | 4,793 | 5,110 | 5,000 | 5,000 |
| City Hall Maintenance | 61,815 | 57,204 | 60,000 | 60,000 |
| **Total Miscellaneous Expenditures** | **66,608** | **62,314** | **65,000** | **65,000** |
| **Total Operating Expenditures** | **475,549** | **483,613** | **486,625** | **507,525** |
| Buildings & Building Improvements | 103,643 | - | 33,570 | 110,000 |
| Capital Outlay - Computer Equipment | 81,679 | 14,167 | - | - |
| Capital Outlay - Other Equipment | 76,963 | - | 50,000 | 70,000 |
| **Total Capital Outlay Expenditures** | **185,322** | **14,167** | **83,570** | **180,000** |
| **TOTAL IT / IS BUDGET** | **660,871** | **497,780** | **570,195** | **687,525** |

## FINANCE

| Expenditure Description | 2016 Actual | 2017 Actual | 2018 Budget | 2019 Adopted |
|---|---|---|---|---|
| Salaries - Regular Employees | 106,938 | 103,186 | 105,500 | 108,000 |
| Salaries - Overtime | 861 | 977 | 1,000 | 1,000 |
| Group Insurance | 39,592 | 43,796 | 40,500 | 40,000 |
| Social Security (FICA) Contributions | 6,111 | 6,091 | 7,000 | 7,000 |
| Medicare | 1,762 | 1,537 | 1,800 | 1,800 |
| Retirement Contributions | 6,846 | 7,508 | 8,000 | 8,000 |
| ICMA RC 457 Match | 798 | 614 | 1,000 | 1,000 |
| Workers' Compensation | 259 | 424 | 450 | 450 |
| **Total Personnel & Benefits Expenditures** | **163,167** | **164,133** | **165,250** | **167,250** |
| Professional Audit | 23,750 | 15,375 | 15,750 | 15,750 |
| Travel | - | - | - | - |
| Dues & Fees | 265 | 307 | 300 | 300 |
| Contracts & Agreements: | 50,906 | 59,815 | 25,000 | 27,000 |
| Education & Training | 234 | - | 500 | 250 |
| Contract Labor | - | - | - | - |
| **Total Purchased/Contracted Expenditures** | **75,155** | **75,497** | **41,550** | **43,300** |
| General Supplies & Materials | 4,164 | 4,102 | 6,000 | 6,000 |
| Postage | 2,194 | 2,448 | 3,000 | 3,000 |
| Books & Periodicals | - | - | - | - |
| Uniforms | - | - | - | - |
| **Total Supplies Expenditures** | **6,358** | **6,550** | **9,000** | **9,000** |
| **Total Operating Expenditures** | **244,680** | **246,179** | **215,800** | **219,550** |
| Computer Eqpt. & Software | 1,594 | 44,595 | - | - |
| **Total Capital Outlay Expenditures** | **1,594** | **44,595** | **-** | **-** |
| **TOTAL FINANCE BUDGET** | **246,274** | **290,774** | **215,800** | **219,550** |

## HUMAN RESOURCES

| Expenditure Description | 2016 Actual | 2017 Actual | 2018 Budget | 2019 Adopted |
|---|---|---|---|---|
| Salaries - Regular Employees | 64,883 | 69,254 | 80,000 | 82,000 |
| Salaries - Part-time Employees | - | - | - | 38,000 |
| Group Insurance | 9,414 | 9,499 | 10,000 | 9,000 |
| Social Security (FICA) Contributions | 3,670 | 4,189 | 5,000 | 5,000 |
| Medicare | 1,063 | 1,027 | 1,300 | 1,300 |
| Retirement Contributions | 6,968 | 7,641 | 9,000 | 9,000 |
| ICMA RC 457 Match | 2,290 | 2,158 | 2,500 | 2,500 |
| Workers' Compensation | 94 | 107 | 150 | 150 |
| **Total Personnel & Benefits Expenditures** | **88,382** | **93,875** | **107,950** | **146,950** |
| Advertising | 6,696 | 3,483 | 3,000 | 2,000 |
| Travel | 263 | 51 | 8,270 | 750 |
| Dues & Fees | 772 | 4,534 | 415 | 1,915 |
| Contracts & Agreements | 24,489 | 17,247 | 4,700 | 14,350 |
| Education & Training | 729 | 1,635 | 27,705 | 13,175 |
| Contract Labor | - | 15,298 | 35,000 | - |
| **Total Purchased/Contracted Expenditures** | **32,949** | **42,248** | **79,090** | **32,190** |
| General Supplies & Materials | 1,339 | 2,107 | 2,000 | 14,700 |
| Postage | 52 | 120 | 100 | 100 |
| Food, Banquets & Flowers | 3,322 | 3,377 | 5,300 | 6,000 |
| Books & Periodicals | 1,158 | - | 1,340 | - |
| Uniforms | - | - | - | 150 |
| **Total Supplies Expenditures** | **5,871** | **5,604** | **8,740** | **20,950** |
| **TOTAL HUMAN RESOURCES BUDGET** | **127,202** | **141,727** | **195,780** | **200,090** |

## MUNICIPAL COURT

| Expenditure Description | 2016 Actual | 2017 Actual | 2018 Adopted | 2019 Adopted |
|---|---|---|---|---|
| ***Operating Expenditures*** | | | | |
| **Purchased/Contracted Services** | | | | |
| Contract Labor - Judge | 48,450 | 48,400 | 50,588 | 40,500 |
| Contract Labor - Solicitor | 25,000 | 25,000 | 27,563 | 25,000 |
| Contract Labor - Public Defender | 25,000 | 25,000 | 27,563 | 25,000 |
| Contract Labor - Court Interpreter | - | 4,350 | 7,800 | 6,500 |
| **Total Operating Expenditures** | **98,450** | **102,750** | **113,514** | **97,000** |
| **TOTAL MUNICIPAL COURT BUDGET** | **98,450** | **102,750** | **113,514** | **97,000** |

## POLICE

| Expenditure Description | 2016 Actual | 2017 Actual | 2018 Budget | 2019 Adopted |
|---|---|---|---|---|
| Salaries - Regular Employees | 2,137,807 | 2,214,303 | 2,260,000 | 2,289,000 |
| Police - Holiday Salaries | 46,039 | 10,266 | - | 52,000 |
| Salaries - Overtime | 91,725 | 89,882 | 128,000 | 100,000 |
| Group Insurance | 586,743 | 646,244 | 529,000 | 515,000 |
| Social Security (FICA) Contributions | 134,128 | 136,030 | 127,000 | 135,000 |
| Medicare | 31,369 | 31,813 | 30,000 | 32,000 |
| Retirement Contributions | 244,775 | 268,437 | 220,000 | 260,000 |
| ICMA RC 457 Match | 31,459 | 38,049 | 29,000 | 40,000 |
| Peace Officers Annuity | 6,320 | 6,040 | 7,000 | 8,000 |
| Workers' Compensation | 77,677 | 92,387 | 78,000 | 79,000 |
| **Total Personnel & Benefits Expenditures** | **3,388,042** | **3,533,452** | **3,408,000** | **3,510,000** |
| Vehicle Maintenance & Repairs | 80,068 | 75,467 | 52,000 | 52,000 |
| Equipment Maintenance & Repairs | 14,167 | 15,668 | 16,000 | 16,000 |
| Insurance, other than employee benefits | 147,871 | 144,232 | 157,000 | 150,000 |
| Travel | 15,574 | 13,470 | 15,000 | 15,000 |
| Dues & Fees | 1,132 | 1,858 | 3,000 | 3,000 |
| Contracts & Agreements: | 50,417 | 39,721 | 38,000 | 73,050 |
| Education & Training | 10,515 | 7,908 | 8,000 | 8,000 |
| Contract Labor | - | - | - | 26,000 |
| **Total Purchased/Contracted Expenditures** | **319,744** | **298,324** | **289,000** | **343,050** |
| General Supplies & Materials | 20,139 | 24,470 | 22,000 | 25,000 |
| Postage | 536 | 2,516 | 2,000 | 2,000 |
| Electricity | 37,333 | 37,010 | 35,000 | 37,000 |
| Gasoline | 91,013 | 103,834 | 120,000 | 120,000 |
| Books & Periodicals | 976 | 1,414 | 1,200 | 1,200 |
| Small Equipment | 16,472 | 11,131 | 10,000 | 12,000 |
| Small Equipment - LLEBG | 4,385 | 25,187 | 12,100 | 11,180 |
| Uniforms | 21,615 | 32,396 | 28,000 | 26,000 |
| **Total Supplies Expenditures** | **192,469** | **237,958** | **230,300** | **234,380** |
| Community Oriented Policing | 3,923 | 4,838 | 3,000 | 3,000 |
| Armory | 2,709 | 2,164 | 10,000 | 12,000 |
| Code Enforcement | - | - | - | 11,500 |
| Capital Lease Principal | 121,741 | 123,292 | 121,741 | - |
| Capital Lease Interest | 3,517 | 1,966 | 2,356 | - |
| Damage Claims Paid | 13,511 | 1,193 | 2,000 | 2,000 |
| Identification Unit | 7,562 | 6,621 | 12,000 | 12,000 |
| **Total Other Miscellaneous Expenditures** | **152,963** | **140,075** | **151,097** | **40,500** |
| **Total Operating Expenditures** | **4,053,218** | **4,209,809** | **4,078,397** | **4,127,930** |
| Capital Outlay - Vehicles & Equipment | 137,643 | - | - | - |
| Capital Outlay - Other Equipment | 10,000 | 20,614 | 202,012 | - |
| **Total Capital Outlay Expenditures** | **147,643** | **20,614** | **202,012** | **-** |
| **TOTAL POLICE BUDGET** | **4,200,861** | **4,230,423** | **4,280,409** | **4,127,930** |

## PUBLIC WORKS

| Expenditure Description | 2016 Actual | 2017 Actual | 2018 Budget | 2019 Adopted |
|---|---|---|---|---|
| Salaries - Regular | 265,218 | 237,772 | 293,000 | 258,000 |
| Salaries - Overtime | 10,420 | 5,291 | 10,000 | 12,000 |
| Group Insurance | 143,428 | 145,163 | 146,000 | 145,000 |
| Social Security (FICA) Contributions | 11,027 | 12,752 | 13,000 | 14,000 |
| Medicare | 6,290 | 3,815 | 6,300 | 6,500 |
| Retirement Contributions | 24,081 | 26,409 | 27,000 | 28,000 |
| ICMA RC 457 Match | 25,287 | 11,032 | 18,000 | 25,000 |
| Workers' Compensation | 19,604 | 16,876 | 20,000 | 20,000 |
| **Total Personnel & Benefit Expenditures** | **505,355** | **459,109** | **533,300** | **508,500** |
| Professional Engineering | 1,640 | - | 3,000 | 5,000 |
| Vehicle Maintenance & Repairs | 22,084 | 21,313 | 15,000 | 20,000 |
| Equipment Maintenance & Repairs | 3,543 | 4,016 | 6,000 | 6,000 |
| Street Maintenance & Repairs | 84,060 | 112,157 | 100,000 | 100,000 |
| Equipment Rentals | - | - | 3,000 | 3,000 |
| Insurance, other than employee benefits | 18,133 | 20,192 | 18,000 | 18,000 |
| Dues & Fees | 923 | 896 | 1,000 | 700 |
| Contracts & Agreements: | 370,654 | 176,433 | 16,400 | 20,000 |
| Education & Training | 240 | - | - | - |
| Contract Labor - Demolition | - | - | - | 25,000 |
| Contract Labor - Overgrown Lots | - | - | - | 10,000 |
| **Total Purchased/Contracted Expenditures** | **501,277** | **335,008** | **162,400** | **207,700** |
| General Supplies & Materials | 18,653 | 18,483 | 15,000 | 15,000 |
| Postage | 2 | - | - | 100 |
| Street Signs | 10,944 | 9,900 | 15,000 | 15,000 |
| Electricity | 138,573 | 137,492 | 120,000 | 120,000 |
| Oil & Lubricants | (179) | (49) | 250 | 100 |
| Gasoline | 8,672 | 13,016 | 10,000 | 15,000 |
| Small Equipment | 3,424 | 1,687 | 3,000 | 10,000 |
| Uniforms | 4,586 | 3,344 | 4,500 | 4,500 |
| **Total Supplies Expenditures** | **184,675** | **183,872** | **167,750** | **179,700** |
| Damage Claims Paid | 4,104 | 3,296 | 3,000 | 3,000 |
| **Total Misc. Expenditures** | **4,104** | **3,296** | **3,000** | **3,000** |
| **TOTAL PUBLIC WORKS BUDGET** | **1,195,411** | **981,284** | **866,450** | **898,900** |

## EMERGENCY MANAGEMENT

| Expenditure Description | 2016 Actual | 2017 Actual | 2018 Budget | 2019 Adopted |
|---|---|---|---|---|
| Salaries - Regular Employees | - | - | - | - |
| Salaries - Overtime | - | - | - | - |
| Group Insurance | - | - | - | - |
| Social Security (FICA) Contributions | - | - | - | - |
| Medicare | - | - | - | - |
| Retirement Contributions | - | - | - | - |
| ICMA RC 457 Match | - | - | - | - |
| Unemployment Insurance | - | - | - | - |
| Workers' Compensation | - | - | - | - |
| **Total Personnel & Benefits Expenditures** | **-** | **-** | **-** | **-** |
| Equipment Maintenance & Repairs | - | - | 1,000 | 1,000 |
| Insurance, other than employee benefits*(GIRMA)* | - | - | - | - |
| Travel | - | - | 1,000 | 1,000 |
| Dues & Fees | - | - | 1,000 | 1,000 |
| Contracts & Agreements: | - | - | - | - |
| Education & Training | - | 769 | 1,000 | 1,000 |
| **Total Purchased/Contracted Expenditures** | **-** | **769** | **4,000** | **4,000** |
| General Supplies & Materials | 2,339 | 1,550 | 2,000 | 2,000 |
| Books & Periodicals | - | - | - | - |
| Small Equipment | 1,032 | 3,508 | 4,000 | 4,000 |
| **Total Supplies Expenditures** | **3,371** | **5,058** | **6,000** | **6,000** |
| **TOTAL EMERGENCY MGMT. BUDGET** | **3,371** | **5,827** | **10,000** | **10,000** |

## FLEET MAINTENANCE

| Expenditure Description | 2016 Actual | 2017 Actual | 2018 Budget | 2019 Adopted |
|---|---|---|---|---|
| Salaries - Regular Employees | 69,931 | 75,331 | 75,000 | 76,500 |
| Salaries - Overtime | 716 | 1,934 | 2,000 | 2,000 |
| Group Insurance | 15,977 | 7,845 | 10,000 | 10,000 |
| Social Security (FICA) Contributions | 4,212 | 4,721 | 5,000 | 5,000 |
| Medicare | 985 | 1,104 | 1,200 | 1,200 |
| Retirement Contributions | 8,077 | 8,858 | 9,200 | 9,200 |
| ICMA RC 457 Match | 1,054 | 1,323 | 1,500 | 1,500 |
| Workers' Compensation | 1,590 | 1,656 | 1,800 | 1,800 |
| **Total Personnel & Benefits Expenditures** | **102,542** | **102,772** | **105,700** | **107,200** |
| Equipment Maintenance & Repairs | 796 | 2,427 | 3,200 | 4,000 |
| Contracts & Agreements: | 269 | 230 | 300 | 300 |
| Education & Training | 73 | - | 150 | 150 |
| **Total Purchased/Contracted Expenditures** | **1,138** | **2,657** | **3,650** | **4,450** |
| General Supplies & Materials | 23,374 | 44,085 | 10,000 | 10,000 |
| Small Equipment | 192 | - | 1,000 | 10,000 |
| Uniforms | 2,170 | 3,712 | 2,200 | 4,000 |
| **Total Supplies Expenditures** | **25,736** | **47,797** | **13,200** | **24,000** |
| **Total Operating Expenditures** | **129,416** | **153,227** | **122,550** | **135,650** |
| **Total Capital Outlay Expenditures** | **-** | **31,390** | **-** | **-** |
| **TOTAL FLEET MAINTENANCE BUDGET** | **129,416** | **184,617** | **122,550** | **135,650** |

## SENIOR CENTER

| Expenditure Description | 2016 Actual | 2017 Actual | 2018 Budget | 2019 Adopted |
|---|---|---|---|---|
| Salaries - Regular Employees | 68,221 | 51,798 | 57,000 | 53,000 |
| Group Insurance | 18,515 | 13,693 | 16,000 | 12,000 |
| Social Security (FICA) Contributions | 4,057 | 3,130 | 3,200 | 3,500 |
| Medicare | 949 | 732 | 1,000 | 1,000 |
| Retirement Contributions | 8,407 | 9,220 | 8,500 | 9,500 |
| ICMA RC 457 Match | 1,357 | 1,436 | 1,800 | 1,800 |
| Workers' Compensation | 521 | 2,555 | 1,200 | 1,000 |
| **Total Personnel & Benefits Expenditures** | **102,027** | **82,564** | **88,700** | **81,800** |
| Custodial | 6,389 | 5,175 | 5,500 | 5,500 |
| Repairs & Maintenance | 7,302 | 17,978 | 4,000 | 4,500 |
| Travel | 1,010 | 2,000 | 3,000 | 3,000 |
| Dues & Fees | 715 | 315 | 750 | 775 |
| Contracts & Agreements: | 1,400 | 2,103 | 2,500 | 2,500 |
| Contract Labor | 24,648 | 42,887 | 31,000 | 42,000 |
| **Total Purchased/Contracted Expenditures** | **41,464** | **70,458** | **46,750** | **58,275** |
| General Supplies & Materials | 1,413 | 1,558 | 3,500 | 3,500 |
| Postage | - | - | 20 | 20 |
| Natural Gas | 1,666 | 1,760 | 2,500 | 2,500 |
| Electricity | 9,103 | 8,685 | 9,000 | 9,000 |
| Gasoline *(Senior Center Van)* | - | - | 1,000 | 1,000 |
| Food, Banquets & Flowers | 27,971 | 26,641 | 27,000 | 27,000 |
| Small Equipment | 4,138 | 2,942 | 3,000 | 5,500 |
| *Includes a new pool table ($2,500)* | | | | |
| **Total Supplies Expenditures** | **44,291** | **41,585** | **46,020** | **48,520** |
| Damage Claims | 25,911 | - | - | - |
| **Total Misc. Expenditures** | **25,911** | **-** | **-** | **-** |
| **Total Operating Expenditures** | **213,693** | **194,608** | **181,470** | **188,595** |
| Capital Outlay - Vehicles & Equipment | - | - | - | 33,000 |
| **Total Capital Outlay Expenditures** | **-** | **-** | **-** | **33,000** |
| **TOTAL SENIOR CENTER BUDGET** | **213,693** | **194,608** | **181,470** | **221,595** |

## PARKS & RECREATION

| Expenditure Description | 2016 Actual | 2017 Actual | 2018 Budget | 2019 Adopted |
|---|---|---|---|---|
| Salaries - Regular Employees | 255,065 | 268,238 | 270,000 | 271,000 |
| Salaries - Part time/Temporary Employees | 28,669 | 46,182 | 40,000 | 50,000 |
| Salaries - Overtime | 9,810 | 10,895 | 10,000 | 10,000 |
| Group Insurance | 83,210 | 88,507 | 78,000 | 83,000 |
| Social Security (FICA) Contributions | 17,327 | 19,193 | 19,000 | 20,000 |
| Medicare | 4,052 | 4,489 | 5,000 | 5,000 |
| Retirement Contributions | 19,217 | 21,075 | 22,000 | 22,000 |
| ICMA RC 457 Match | 1,990 | 2,362 | 2,500 | 3,000 |
| Workers' Compensation | 2,787 | 9,559 | 6,000 | 10,000 |
| **Total Personnel & Benefits Expenditures** | **422,127** | **470,498** | **452,500** | **474,000** |
| Umpires & Referees | 10,760 | 12,210 | 12,000 | 12,000 |
| Vehicle Maintenance & Repairs | 1,602 | 5,750 | 5,000 | 5,000 |
| Equipment Maintenance & Repairs | 5,341 | 4,837 | 5,000 | 5,000 |
| Gym Maintenance & Repairs | 27,161 | 22,403 | 15,000 | 15,000 |
| Stadium Maintenance & Repairs | 67,480 | 29,424 | 15,000 | 15,000 |
| Ball Park Maintenance & Repairs | 19,248 | 18,385 | 15,000 | 15,000 |
| Swimming Pool Maintenance & Repairs | 3,533 | 6,337 | 3,500 | 3,500 |
| Cooper Center Maintenance & Repairs | 10,128 | 3,065 | 4,000 | 4,000 |
| Insurance, other than employee benefits*(GIRMA)* | 16,259 | 17,308 | 17,500 | 17,500 |
| Advertising | 2,884 | 2,458 | 3,000 | 4,000 |
| Travel | 2,769 | 636 | 3,000 | 3,000 |
| Due & Fees | 2,187 | 1,465 | 2,500 | 2,650 |
| Contracts & Agreements | 24,159 | 27,018 | 22,000 | 22,000 |
| Education & Training | 75 | - | 150 | 150 |
| Contract Labor | 25,327 | 23,997 | 24,000 | 24,000 |
| **Total Purchased/Contracted Expenditures** | **218,913** | **175,292** | **146,650** | **147,800** |
| General Supplies & Materials | 3,791 | 4,450 | 5,000 | 5,000 |
| Postage | 30 | 21 | 100 | 200 |
| Trophies & Awards | 6,166 | 5,549 | 7,000 | 7,000 |
| Cooper Center Supplies | 3,384 | 4,143 | 3,500 | 3,500 |
| Player Uniforms/Sports Equipment | 31,647 | 30,759 | 25,000 | 25,000 |
| Chemicals | 3,520 | 3,767 | 5,000 | 5,000 |
| Summer Program Supplies | 4,783 | 5,893 | 3,000 | 3,000 |
| Christmas Decorations | 14,213 | 6,777 | 6,000 | 6,500 |
| Concession Supplies | 4,279 | 2,749 | 5,000 | 5,000 |
| Natural Gas | 5,940 | 7,145 | 7,000 | 7,000 |
| Electricity | 61,799 | 64,438 | 55,000 | 60,000 |
| Gasoline | 6,404 | 7,521 | 8,000 | 8,000 |
| Food - Banquets & Special Events | 9,722 | 10,585 | 9,000 | 9,500 |
| Small Equipment | 1,680 | 1,510 | 3,000 | 3,000 |
| **Total Supplies Expenditures** | **157,358** | **155,307** | **141,600** | **147,700** |
| Park Maintenance | 13,381 | 8,237 | 6,000 | 8,000 |
| Debt Service - Baseball Field Lighting | 16,499 | 16,499 | - | - |
| **Total Misc. Expenditures** | **29,880** | **24,737** | **6,000** | **8,000** |
| **Total Operating Expenditures** | **828,278** | **825,834** | **746,750** | **777,500** |
| Capital Outlay - Machinery & Equipment | 10,329 | 20,181 | - | - |
| Capital Outlay - Vehicles | 20,804 | - | 20,000 | - |
| Building & Site Improvements | | | 300,000 | 465,000 |
| ***Total Capital Outlay Expenditures*** | **45,973** | **20,181** | **320,000** | **465,000** |
| **TOTAL PARKS & RECREATION BUDGET** | **874,251** | **846,015** | **1,066,750** | **1,242,500** |

## PLANNING, ZONING & BUILDING

| Expenditure Description | 2016 Actual | 2017 Actual | 2018 Budget | 2019 Adopted |
|---|---|---|---|---|
| Salaries - Regular Employees | 244,732 | 163,119 | 168,000 | 183,000 |
| Salaries - Overtime | 2,951 | 1,239 | 2,000 | 2,000 |
| Group Insurance | 53,046 | 42,521 | 47,000 | 45,000 |
| Social Security (FICA) Contributions | 14,665 | 9,887 | 10,000 | 11,000 |
| Medicare | 3,617 | 2,351 | 3,000 | 3,000 |
| Retirement Contributions | 4,204 | 4,610 | 5,000 | 5,000 |
| ICMA RC 457 Match | 2,803 | 228 | 1,000 | 500 |
| Workers' Compensation | 2,806 | 3,599 | 1,500 | 4,000 |
| **Total Personnel & Benefits Expenditures** | **328,824** | **227,554** | **237,500** | **253,500** |
| Maps, Charts & Plans | 329 | 35 | 600 | 600 |
| Site Plan Review | 16,858 | 24,074 | 39,200 | 30,000 |
| Vehicle Maintenance & Repairs | 2,309 | 135 | 1,000 | 2,200 |
| Equipment Maintenance & Repairs | - | - | 250 | 500 |
| Insurance, other than employee benefits | 7,628 | 8,654 | 6,800 | 7,200 |
| Advertising | 1,201 | 704 | 1,500 | 1,500 |
| Travel | 684 | 3,480 | 3,400 | 5,200 |
| Dues & Fees | 350 | 593 | 700 | 700 |
| Contracts & Agreements | 25,479 | 48,426 | 36,000 | 36,000 |
| Education & Training | 1,192 | 3,224 | 10,000 | 12,500 |
| Contract Labor - Demolition | 6,588 | - | 10,000 | - |
| Contract Labor - Overgrown Lots | - | 3,045 | 10,000 | - |
| **Total Purchased/Contracted Expenditures** | **62,618** | **92,371** | **119,450** | **96,400** |
| General Supplies & Materials | 4,067 | 1,711 | 4,000 | 4,000 |
| Postage | 1,377 | 766 | 1,500 | 1,500 |
| Gasoline | 5,575 | 2,803 | 4,700 | 4,700 |
| Books & Periodicals | 9,549 | 2,909 | 2,700 | 3,000 |
| Small Equipment | 789 | 21 | 5,500 | 5,500 |
| Uniforms | 868 | 517 | 1,350 | 1,350 |
| **Total Supplies Expenditures** | **22,225** | **8,727** | **19,750** | **20,050** |
| **Total Operating Expenditures** | **413,667** | **328,651** | **376,700** | **369,950** |
| Capital Outlay Vehicles | - | 19,426 | - | - |
| **Total Capital Outlay Expenditures** | **-** | **19,426** | **-** | **-** |
| **TOTAL PLANNING, ZONING & BUILDING BUDGET** | **413,667** | **348,077** | **376,700** | **369,950** |



GARDEN CITY

# FY2019

## Fire Protection Fund

## Stormwater Fund

## Sanitation Fund

## FIRE PROTECTION FUND

| Revenue Description | 2016 Actual | 2017 Actual | 2018 Budget | 2019 Adopted |
|---|---|---|---|---|
| ***Revenues*** | | | | |
| Fire Protection Fee | 547,154 | 535,969 | 551,000 | 671,700 |
| Fire Fee (Collected w/fines) | 43,474 | 38,710 | 60,000 | 35,000 |
| Accident Recovery Fees | 6,242 | 19,117 | 25,500 | 25,000 |
| Fire Line Fees | - | 25,323 | 31,000 | 30,000 |
| Contributions from Private Sources *(Fire House Subs)* | | 10,753 | - | - |
| Reimbursement for Damaged Property | - | 2,119 | - | - |
| Miscellaneous Revenue | 1,221 | - | 3,000 | 1,000 |
| Transfers In - SPLOST Fund | - | - | 151,959 | 224,761 |
| Transfers In - General Fund | 1,278,599 | 1,073,718 | 1,037,800 | 1,070,500 |
| **Total Fire Protection Fund Revenues** | **1,983,244** | **1,705,709** | **1,860,259** | **2,057,961** |

## Fire Department *(Fire Protection Fund)*

| Expenditure Description | 2016 Actual | 2017 Actual | 2018 Budget | 2019 Adopted |
|---|---|---|---|---|
| Salaries - Regular Employees | 656,269 | 793,275 | 832,000 | 840,000 |
| Salaries - Part-time | 87,188 | 96,776 | 100,000 | 100,000 |
| Salaries - Overtime | 86,476 | 95,068 | 50,000 | 90,000 |
| Group Insurance | 248,797 | 283,789 | 253,000 | 280,000 |
| Social Security (FICA) Contributions | 48,316 | 57,703 | 52,000 | 60,000 |
| Medicare | 11,300 | 13,497 | 13,000 | 15,000 |
| Retirement Contributions | 50,925 | 53,303 | 58,000 | 55,000 |
| ICMA RC 457 Match | 10,481 | 11,651 | 11,000 | 15,000 |
| Workers' Compensation | 18,102 | 24,067 | 20,000 | 25,000 |
| **Total Personnel & Benefits Expenditures** | **1,217,854** | **1,429,129** | **1,389,000** | **1,480,000** |
| Vehicle Maintenance & Repairs | 44,219 | 35,487 | 55,000 | 65,000 |
| Equipment Maintenance & Repairs | 10,869 | 14,367 | 10,000 | 15,000 |
| Building Maintenance & Repairs | 8,801 | 21,789 | 10,000 | 10,000 |
| Insurance, other than employee benefits | 34,905 | 31,731 | 35,000 | 35,000 |
| Travel | 1,533 | 3,666 | 4,000 | 6,100 |
| Dues & Fees | 8,778 | 6,877 | 9,000 | 7,610 |
| Contracts & Agreements: | 54,975 | 63,618 | 63,000 | 68,490 |
| Education & Training | 7,703 | 7,756 | 10,000 | 10,500 |
| **Total Purchased/Contracted Expenditures** | **171,783** | **185,291** | **196,000** | **217,700** |
| General Supplies & Materials | 10,654 | 10,385 | 10,000 | 12,000 |
| Postage | 153 | 386 | 200 | 400 |
| Natural Gas | 5,489 | 5,423 | 6,000 | 6,000 |
| Electricity | 15,647 | 18,836 | 16,000 | 20,000 |
| Gasoline | 16,075 | 19,864 | 17,000 | 20,000 |
| Food, Banquets & Flowers | 1,550 | 5,623 | 1,500 | 1,500 |
| Books & Periodicals | 384 | 275 | 500 | 500 |
| Small Equipment | 30,420 | 36,456 | 25,000 | 67,046 |
| Turn-out Gear/Special Gear | 27,272 | 2,820 | 17,100 | 17,100 |
| Uniforms | 25,860 | 13,410 | 17,000 | 17,000 |
| Medicial Supplies | - | - | 10,000 | 12,000 |
| **Total Supplies Expenditures** | **133,504** | **113,477** | **120,300** | **173,546** |
| Fire Prevention | 2,123 | 2,618 | 3,000 | 3,000 |
| Computer System | - | - | - | 30,000 |
| Capital Lease Debt Service Payment | 130,252 | 133,027 | 135,860 | 135,596 |
| Capital Lease Interest | 20,435 | 17,932 | 15,099 | 17,119 |
| Damage Claims | - | - | 1,000 | 1,000 |
| **Total Misc. Expenditures** | **152,810** | **153,577** | **154,959** | **186,715** |
| **Total Operating Expenditures** | **1,675,951** | **1,881,474** | **1,860,259** | **2,057,961** |
| **Total Capital Outlay Expenditures** | **176,779** | **26,973** | **-** | **-** |
| **TOTAL FIRE PROTECTION FUND BUDGET** | **1,852,730** | **1,908,447** | **1,860,259** | **2,057,961** |

| Stormwater Management *(Stormwater Fund* Revenue Description | 2016 Actual | 2017 Actual | 2018 Budget | 2019 Adopted |
|---|---|---|---|---|
| ***Revenues*** | | | | |
| NPDES Erosion Control Fee | 2,361 | 548 | 3,000 | 3,000 |
| Stormwater Utility Fee | 911,500 | 911,748 | 912,050 | 911,204 |
| GEFA CW2016049 Proceeds *(Land Acquisition Telfair Rd)* | - | - | - | - |
| **Total Stormwater Fund Revenues** | **913,861** | **912,296** | **915,050** | **914,204** |

| Stormwater Management *(Stormwater Fund* Expenditure Description | 2016 Actual | 2017 Actual | 2018 Budget | 2019 Adopted |
|---|---|---|---|---|
| Salaries - Regular Employees | 321,043 | 331,384 | 367,000 | 347,000 |
| Salaries - Overtime | 2,442 | 5,962 | 9,000 | 10,000 |
| Group Insurance | 37,915 | 42,723 | 50,000 | 42,000 |
| Social Security (FICA) Contributions | 22,708 | 20,437 | 23,000 | 23,000 |
| Medicare | 1,729 | 3,856 | 3,500 | 5,000 |
| Retirement Contributions | 59,366 | 26,093 | 29,000 | 29,000 |
| ICMA RC 457 Match | 1,629 | 5,993 | 5,000 | 15,000 |
| **Total Personnel & Benefits Expenditures** | **446,832** | **436,447** | **486,500** | **471,000** |
| Project Maintenance/Capital Construction | 114,339 | 93,459 | 100,000 | 100,000 |
| Vehicle/Equipment Maintenance & Repairs | 35,551 | 37,622 | 15,000 | 20,000 |
| Insurance, other than employee benefits*(GIRMA)* | 18,133 | 20,192 | 19,305 | 20,000 |
| Travel | 587 | - | - | - |
| Dues & Fees | 17,800 | 677 | 350 | 350 |
| Contracts & Agreements | 8,013 | 5,541 | 3,000 | 4,000 |
| Contracts (Drainage/Utility) Consultants | 22,588 | 28,909 | 25,000 | 25,000 |
| Education & Training | 199 | 322 | 1,000 | 500 |
| Contract Labor | 113,167 | 115,715 | 90,000 | 105,000 |
| **Total Purchased/Contracted Expenditures** | **330,377** | **302,437** | **253,655** | **274,850** |
| Gasoline | 23,856 | 22,449 | 20,000 | 20,000 |
| Small Equipment | 3,602 | 3,750 | 5,000 | 5,000 |
| **Total Supplies Expenditures** | **27,458** | **26,199** | **25,000** | **25,000** |
| Depreciation | - | 131,837 | - | - |
| Capital Lease Principal | 19,579 | 19,967 | 19,579 | 20,343 |
| Capital Lease Interest | 2,017 | 1,629 | 1,600 | 1,011 |
| GEFA CW2016049 Principal | - | - | 53,716 | - |
| Transfer to General Fund | 45,000 | 45,000 | 45,000 | 45,000 |
| Transfer to Sanitation Fund | 30,000 | 30,000 | 30,000 | 30,000 |
| **Total Misc. Expenditures** | **96,596** | **228,433** | **149,895** | **96,354** |
| **Total Operating Expenditures** | **901,263** | **993,517** | **915,050** | **867,204** |
| Machinery | - | - | - | 19,000 |
| *FY19 (2) Lawn Mowers (Est. $18,860)* | - | - | - | - |
| Vehicles & Equipment | | | | 28,000 |
| *FY19 (1) Crew Cab Truck ($Est. $27,585)* | - | - | - | - |
| Other Capital Outlay | 12,598 | - | - | - |
| **Total Capital Outlay Expenditures** | **12,598** | **-** | **-** | **47,000** |
| **TOTAL STORMWATER MGMT. BUDGET** | **913,861** | **993,517** | **915,050** | **914,204** |

## Sanitation Fund

| Revenue Description | 2016 Actual | 2017 Actual | 2018 Budget | 2019 Adopted |
|---|---|---|---|---|
| ***Revenues*** | | | | |
| Refuse Collection Charges | 334,642 | 333,567 | 341,589 | 351,736 |
| Miscellaneous Revenue | - | - | - | - |
| Interest Revenue | 11 | 11 | 12 | 12 |
| FEMA Reimbursement - Hurricane Irma | | - | - | - |
| Transfer In From Stormwater Fund | 30,000 | 30,000 | 30,000 | 30,000 |
| **Total Revenues** | **364,653** | **363,578** | **371,601** | **381,748** |

| Expenditure Description | 2016 Actual | 2017 Actual | 2018 Budget | 2019 Adopted |
|---|---|---|---|---|
| ***Operating Expenditures*** | | | | |
| Contracts & Agreements | 338,540 | 343,530 | 351,576 | 356,736 |
| Miscellaneous | 24 | 10 | 25 | 12 |
| Dry Trash Disposal | 40,490 | 45,029 | 20,000 | 25,000 |
| Bad Debt Expense | - | - | - | |
| **TOTAL SANITATION FUND BUDGET** | **379,054** | **388,569** | **371,601** | **381,748** |



GARDEN CITY

# FY2019

# Water & Sewer Fund

| Water & Sewer Fund<br>Revenue Description | 2016<br>Actual | 2017<br>Actual | 2018<br>Budget | 2019<br>Adopted |
|---|---|---|---|---|
| ***Revenue*** | | | | |
| Water Revenues | 1,422,285 | 1,486,852 | 1,495,896 | 1,504,940 |
| Water Tap Fees | 15,054 | 9,699 | 15,000 | 20,000 |
| Sewer Revenues | 2,023,959 | 2,151,012 | 2,112,000 | 2,209,197 |
| Sewer Tap Fees | 18,165 | 113,665 | 20,000 | 25,000 |
| Administrative Fee | 87,358 | 89,548 | 100,000 | 100,000 |
| Other Revenue & Penalties | 177,928 | 173,717 | 170,000 | 180,000 |
| Miscellaneous Revenues | 25,211 | 19,639 | 30,000 | 35,000 |
| Investment Earnings | 6,955 | 17,190 | 5,000 | 15,000 |
| Rents & Royalties | 835 | 833 | 1,000 | 1,000 |
| Other Scrap Sales | - | 6,488 | 5,000 | 5,000 |
| **W/S Operating Revenue Subtotal** | **3,777,750** | **4,068,643** | **3,953,896** | **4,095,137** |
| ***Other Revenue / Financing*** | | | | |
| GEFA L07WJ Loan Proceeds | 857,512 | 227,128 | 431,346 | - |
| FY19 GEFA Loan Proceeds | - | - | - | 550,000 |
| FEMA Reimbursement | - | - | - | 675,000 |
| **Total Water/Sewer Revenue** | **4,635,262** | **4,295,771** | **4,385,242** | **5,320,137** |

| Wastewater Treatment & Collection<br>Expenditure Description | 2016<br>Actual | 2017<br>Actual | 2018<br>Budget | 2019<br>Adopted |
|---|---|---|---|---|
| Salaries - Regular Employees | 277,487 | 346,899 | 340,000 | 245,000 |
| Salaries - Overtime | 25,098 | 31,341 | 38,000 | 100 |
| Group Insurance | 77,846 | 75,756 | 79,000 | 20,000 |
| Social Security (FICA) Contributions | 18,945 | 22,150 | 21,000 | 15,000 |
| Medicare | 3,190 | 4,803 | 4,500 | 4,000 |
| Retirement Contributions | 74,518 | 32,732 | 36,000 | 34,000 |
| ICMA RC 457 Match | 2,591 | 5,544 | 4,300 | 20,000 |
| Unemployment Insurance | | | | - |
| Workers' Compensation | 2,311 | 1,575 | 3,000 | 1,500 |
| **Total Personnel & Benefits Expenditures** | **481,986** | **520,800** | **525,800** | **339,600** |
| Professional Engineering | 30,212 | 66,445 | 60,000 | 60,000 |
| Vehicle Maintenance & Repairs | 7,664 | 3,133 | 5,000 | 1,000 |
| Equipment Maintenance & Repairs | 165,104 | 245,986 | 130,000 | 120,000 |
| Building Maintenance & Repairs | 125 | - | 1,500 | 500 |
| Insurance, other than employee benefits | 23,672 | 24,706 | 25,700 | 25,000 |
| Communications | 5,555 | 5,034 | 4,800 | 5,000 |
| Travel | 1,364 | 700 | 1,050 | - |
| Dues & Fees | 272 | 350 | 940 | 2,000 |
| Contracts & Agreements: | 41,995 | 31,734 | 22,635 | 21,300 |
| Education & Training | 538 | 501 | 1,300 | - |
| Licenses For Personnel | - | - | 195 | - |
| Contract Labor | - | - | - | 283,343 |
| Sludge Landfill Tipping Fees | 41,222 | 43,087 | 40,000 | 40,000 |
| **Total Purchased/Contracted Expenditures** | **317,723** | **421,674** | **293,120** | **558,143** |
| General Supplies & Materials | 16,980 | 23,225 | 15,000 | 500 |
| Computer Equipment & Software | 4,892 | 412 | 1,000 | - |
| Electricity | 105,384 | 103,852 | 103,580 | 104,000 |
| Gasoline | 4,650 | 19,678 | 12,000 | 15,000 |
| Small Equipment | 4,702 | 2,219 | 2,500 | - |
| Uniforms | 238 | - | 265 | - |
| Damage Claims | - | 25,000 | - | - |
| **Total Supplies Expenditures** | **136,846** | **174,385** | **134,345** | **119,500** |
| **Total Operating Expenditures** | **936,555** | **1,116,859** | **953,265** | **1,017,243** |
| Machinery & Equipment | 8,400 | - | - | - |
| Plant Landscaping | - | - | 39,310 | - |
| WWTP Headworks Replacement | - | - | - | 500,000 |
| GPA Joint Force Main Relocation | - | - | - | 175,000 |
| **Total Capital Outlay Expenditures** | **8,400** | **-** | **39,310** | **675,000** |
| **Total Wastewater Treatment Budget** | **944,955** | **1,116,859** | **992,575** | **1,692,243** |

| Water Treatment<br>Expenditure Description | 2016<br>Actual | 2017<br>Actual | 2018<br>Budget | 2019<br>Adopted |
|---|---|---|---|---|
| Salaries - Regular Employees | 35,435 | 38,593 | 39,000 | - |
| Salaries - Overtime | 993 | 1,010 | 1,000 | - |
| Group Insurance | 468 | 384 | 500 | - |
| Social Security (FICA) Contributions | 2,246 | 2,466 | 2,500 | - |
| Medicare | 525 | 577 | 550 | - |
| Retirement Contributions | 9,571 | 4,219 | 4,800 | 4,500 |
| ICMA RC 457 Match | - | - | - | - |
| **Total Personnel & Benefits Expenditures** | **49,238** | **47,250** | **48,350** | **4,500** |
| Professional Audit | 18,750 | 15,375 | 15,500 | 15,500 |
| Vehicle Maintenance & Repairs | 1,088 | 688 | 1,000 | 500 |
| Equipment Maintenance & Repairs | 13,188 | 46,497 | 45,000 | 20,000 |
| Building Maintenance & Repairs | - | - | 500 | 500 |
| Insurance, other than employee benefits | 2,877 | 2,885 | 3,000 | 3,000 |
| Communications | 783 | 844 | 850 | 900 |
| Travel | - | - | 300 | - |
| Dues & Fees | - | 90 | - | - |
| Contracts & Agreements: | 117,674 | 98,923 | 95,885 | 82,415 |
| Education & Training | - | - | 325 | - |
| Licenses For Personnel | - | - | 75 | - |
| Contract Labor | - | - | - | 283,343 |
| **Total Purchased/Contracted Expenditures** | **154,360** | **165,301** | **162,435** | **406,158** |
| General Supplies & Materials | 13,994 | 13,420 | 10,000 | - |
| Computer Equipment & Software | - | 5,795 | 100,000 | - |
| Electricity | 53,633 | 47,752 | 45,000 | 45,000 |
| Gasoline | 3,520 | 10,761 | 5,000 | 2,500 |
| Small Equipment | 2,727 | 6,621 | 3,200 | - |
| Uniforms | - | - | - | - |
| Bad Debt Expenses | - | 32,290 | | - |
| **Total Supplies Expenditures** | **73,874** | **116,638** | **163,200** | **47,500** |
| ***Total Opeating Expenditures*** | **277,472** | **329,189** | **373,985** | **458,158** |
| SCADA System Replacement | - | - | - | 350,000 |
| **Total Capital Outlay Expenditures** | **-** | **-** | **-** | **350,000** |
| **Total Water Treatment Budget** | **277,472** | **329,189** | **373,985** | **808,158** |

| Water/Sewer Distribution, Billing & Repair<br>Expenditure Description | 2016<br>Actual | 2017<br>Actual | 2018<br>Budget | 2019<br>Adopted |
|---|---|---|---|---|
| Salaries - Regular Employees | 328,790 | 305,926 | 357,000 | 330,000 |
| Salaries - Overtime | 15,993 | 18,337 | 20,000 | 20,000 |
| Group Insurance | 81,514 | 86,018 | 110,000 | 115,000 |
| Social Security (FICA) Contributions | 20,324 | 19,449 | 21,000 | 22,000 |
| Medicare | 4,795 | 4,558 | 5,000 | 5,000 |
| Retirement Contributions | 101,558 | 44,620 | 49,000 | 47,000 |
| ICMA RC 457 Match | 3,815 | 3,541 | 4,000 | 4,000 |
| Unemployment Insurance | - | | - | - |
| Workers' Compensation | 19,181 | 18,143 | 22,000 | 20,000 |
| **Total Personnel & Benefits Expenditures** | **575,970** | **500,591** | **588,000** | **563,000** |
| Calibrate Large Water Users | - | - | 9,000 | - |
| Vehicle Maintenance & Repairs | 7,634 | 11,136 | 10,000 | 20,000 |
| Equipment Maintenance & Repairs | 4,362 | 5,155 | 4,000 | 5,000 |
| Water Line Maintenance & Repairs | 46,340 | 62,895 | 50,000 | 50,000 |
| Sewer Line Maintenance & Repairs | 7,736 | 15,578 | 50,000 | 50,000 |
| Equipment Rental | 384 | 917 | 800 | 1,000 |
| Insurance, other than employee benefits | 23,887 | 25,962 | 24,000 | 26,000 |
| Communications | 5,434 | 4,907 | 5,000 | 6,000 |
| Advertising | - | - | 250 | - |
| Travel | 371 | - | 1,000 | 600 |
| Dues & Fees | 15,778 | 18,409 | 12,500 | 15,500 |
| Contracts & Agreements: | 69,250 | 113,448 | 60,197 | 62,397 |
| Education & Training | 385 | 1,200 | 1,000 | 400 |
| **Total Purchased/Contracted Expenditures** | **181,561** | **259,606** | **227,747** | **236,897** |
| General Supplies & Materials | 16,558 | 30,316 | 16,000 | 16,000 |
| Postage | 24,353 | 21,187 | 25,000 | 25,000 |
| Computer Equipment & Software | - | 705 | 2,000 | 2,000 |
| Gasoline | 12,440 | 12,052 | 15,000 | 20,000 |
| Small Equipment | 4,859 | 2,472 | 5,000 | 5,000 |
| 10% Water Meter Replacement | 22,106 | 10,075 | 70,000 | 25,000 |
| Water Meters | 22,235 | 179 | 5,000 | 10,000 |
| Uniforms | 355 | 1,872 | 1,500 | 4,000 |
| **Total Supplies Expenditures** | **102,906** | **78,859** | **139,500** | **107,000** |
| Damage Claims | 542 | - | 1,000 | 1,000 |
| Depreciation | 421,146 | 956,378 | 613,000 | 600,000 |
| Transfer to General Fund | 150,000 | 150,000 | 150,000 | 150,000 |
| **Total Misc. Expenditures** | **571,688** | **1,106,378** | **764,000** | **751,000** |
| ***Total Operating Expenditures*** | **1,432,125** | **1,945,434** | **1,719,247** | **1,657,897** |
| John Deere 35G Compact Excavator | | | - | - |
| Tyler INCODE Utilities Billing Mangmt. Hardware/Software | 74,924 | 38,089 | - | - |
| FY19 Sewer Jet Machine | - | - | - | 69,931 |
| FY19 Heavy Duty Tool Truck F450 | - | - | - | 43,920 |
| Town Center Irrigation System | - | - | - | 277,000 |
| ***Total Capital Outlay Expenditures*** | **136,198** | **38,089** | **-** | **390,851** |
| **Total W/S Distribution, Billing & Repair Budget** | **1,568,323** | **1,983,524** | **1,719,247** | **2,048,748** |

## Water/Sewer Fund Debt Service

| Expenditure Description | 2016 Actual | 2017 Actual | 2018 Budget | 2019 Adopted |
|---|---|---|---|---|
| GEFA Loan Principal (2013LQ7WJ) | - | | 203,080 | 202,546 |
| GEFA Loan Interest Expense (2013LQ7WJ) | 45,984 | 48,124 | 65,100 | 60,604 |
| GEFA Emergency Loan Principal (GF2017005) | - | - | 47,144 | 60,000 |
| GEFA Emergency Loan Interest Expense (GF2017005) | - | 642 | 6,500 | 4,300 |
| GEFA Loan Administration Fees | - | 5,000 | - | - |
| 2013 WS Revenue Bond Principal | 60,000 | 370,000 | 375,000 | 385,000 |
| 2013 WS Revenue Bond Interest Expense | 80,638 | 71,396 | 66,000 | 58,538 |
| **Total Water/Sewer Debt Service** | **201,667** | **495,162** | **762,824** | **770,988** |



GARDEN CITY

# FY2019

## SPLOST Fund

| SPLOST FUND<br>Description | 2016<br>Actual | 2017<br>Actual | 2018<br>Budget | 2019<br>Adopted |
|---|---|---|---|---|
| ***Revenues*** | | | | |
| SPLOST Revenue | 1,499,355 | 1,552,483 | 1,520,000 | 1,534,933 |
| Capital Lease Proceeds (PD Vehicles) | - | - | - | 160,000 |
| State Aid (LMIG) | 383,586 | 1,188,911 | 50,000 | 100,000 |
| Roberts Properties/Town Center Development Proceeds | - | - | - | - |
| Carryover from prior year | - | 708,432 | - | 650,000 |
| **Total Revenues** | **1,882,941** | **3,449,826** | **1,570,000** | **2,444,933** |
| ***Expenditures*** | | | | |
| **Town Center Development** | 79,598 | 59,731 | 50,000 | 678,120 |
| GPSTC Parking Lot | | 107,588 | - | - |
| **Chatham Parkway Improvements:** | - | - | - | - |
| Road Re-construction | 381,231 | 2,526,676 | 133,958 | - |
| **City Street Paving & Right of Way Improvements** | - | - | - | - |
| Wheathill Road Engineering & Design | | - | - | 250,000 |
| Dean Forest Road/Prosperity Drive Connector | 12,929 | - | - | 50,000 |
| Public Works Street Paving & ROW Improvements | 255,736 | - | - | - |
| **Facility Improvements:** | - | - | - | - |
| Fire Station #2 (Hwy. 80) Renovations/Upgrades | 374,352 | 10,753 | - | - |
| ***Fire Department Vehicles & Equipment:*** | | - | - | - |
| (1) GCFD Tanker Truck + Equipment | 8,404 | - | - | |
| GCFD Fire Hose (1.75") | - | - | 8,800 | - |
| GCFD Replacement of Bay Station Radios | - | - | 12,595 | 25,000 |
| GCFD Replacement of Mobile Radios | - | - | 33,246 | - |
| GCFD Vehicle Computers / CAD Integration | | - | - | - |
| GCFD Fire Extinguisher Trainer | - | - | 7,520 | 20,634 |
| ***Police Department Vehicles & Equipment:*** | - | - | - | - |
| (8) GCPD 2018 Vehicles +Equipment | - | 149,634 | 150,000 | - |
| (4) GCPD 2019 Vehicles + Equipment | | | | 160,000 |
| GCPD Replacement of Portable Radios | - | - | 235,360 | 235,360 |
| GCPD Tasers & Equipment | - | 54,462 | - | - |
| GCPD Radar Traffice Trailer | - | - | - | 7,500 |
| **Debt Service:** | - | - | - | - |
| City Hall Debt Service | 717,331 | 540,000 | 638,115 | 565,000 |
| City Hall Loan Interest | | 177,030 | 83,115 | 78,120 |
| Tanker Truck - Capital Lease Payment (FY15-FY20) | 51,292 | 51,292 | 51,292 | 51,259 |
| GCPD 2018 (6) Vehicles | - | - | - | 99,179 |
| Transfer Out to Fire Protection Fund: | - | - | - | - |
| *FY19 Pumper Trucks Debt Service ($152,7815)* | - | - | 151,959 | 152,715 |
| *FY19 Fire Protection Fund Equipment (Less Than $5,000 ea. / 1yr Life)* | - | - | 14,040 | 72,046 |
| **Total Expenditures** | **1,882,941** | **3,677,164** | **1,570,000** | **2,444,933** |