FY2023 Adopted Budget

CITY OF GARDEN CITY GEORGIA



CITY OF GARDEN CITY

INCORPORATED 1939

GARDEN CITY

FY2023 Adopted Budget

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GARDEN CITY

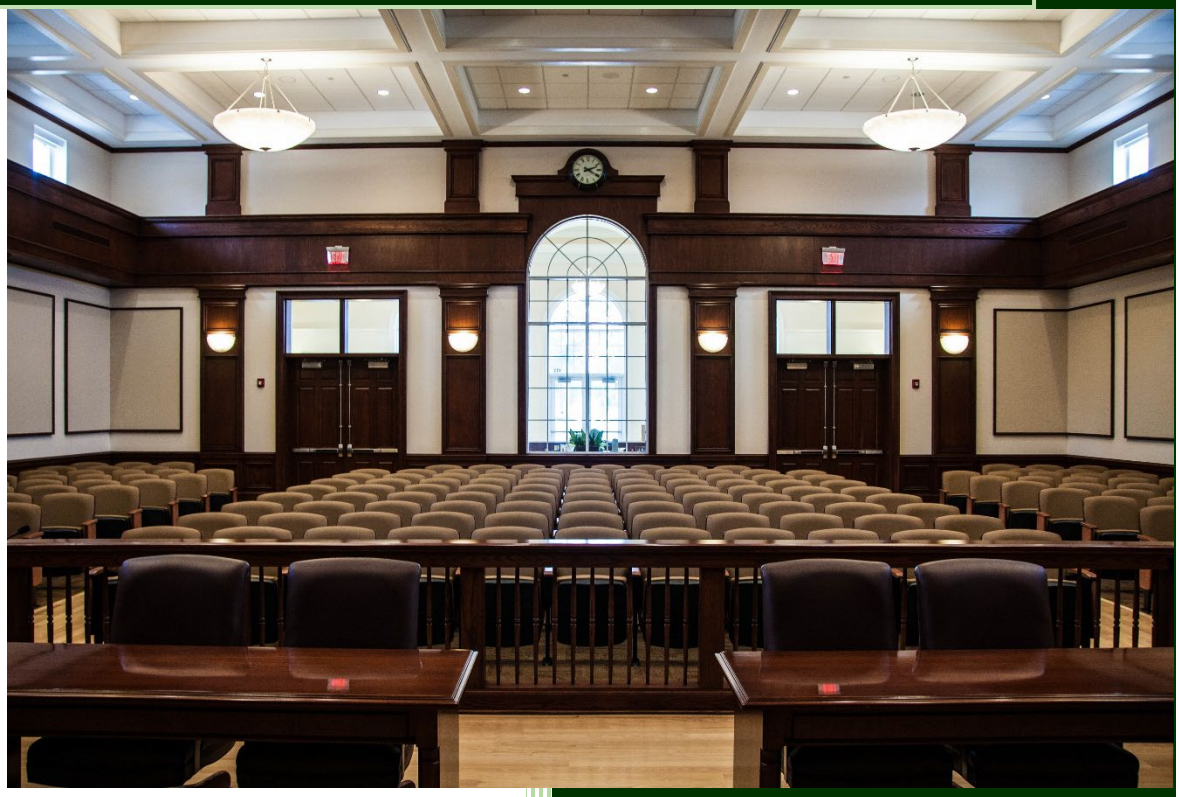
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INTRODUCTION



CITY OF GARDEN CITY

INCORPORATED 1939

Mayor and City Council

Garden City's government consists of seven members. The Mayor and Mayor Pro-tem are elected at large on a non-partisan basis, while districts elect the other five (5) Councilmembers. The terms are staggered, with positions ending for three members at one time and four members the next. City Council elections are part of the general election held in odd-numbered years.



Bruce Campbell
Mayor



Gwyn Hall
Council At Large



Marcia Daniel
District 001



Debbie Ruiz
District 002



Natalyn Morris
District 003



Richard Lassiter, Jr.
District 004



Kimberly Tice
District 005

Appointed Officials and Department Directors

City Manager
Scott Robider

City Attorney
James Gerard

Finance Director / City Clerk
Rhonda Ferrell-Bowles

Fire Chief
Mick Dick

Human Resources Director
Yolanda Irizarry

Information Technology Systems Administrator
Chris Snider

Parks & Recreation Director
Cliff Ducey

Planning, Zoning & Building Director (Interim)
Scott Robider

Police Chief
Gilbert Ballard

Public Works Director
Jon Bayer

GARDEN CITY

Our Vision

"A growing, prosperous community with a diverse population, offering a balanced range of residential settings and a thriving business community set on continually improving the community's quality of life."

We are committed to achieving this vision through the following:

- Balanced growth guided by planning and management
- A vital infrastructure that anticipates the need for growth
- Excellent public safety services
- Wide-ranging recreational and green space resources
- Environmental stewardship to create a balance between built and natural systems

Our vision addresses the community's desire to maintain a community-oriented feel with commercial, employment, and economic development opportunities.



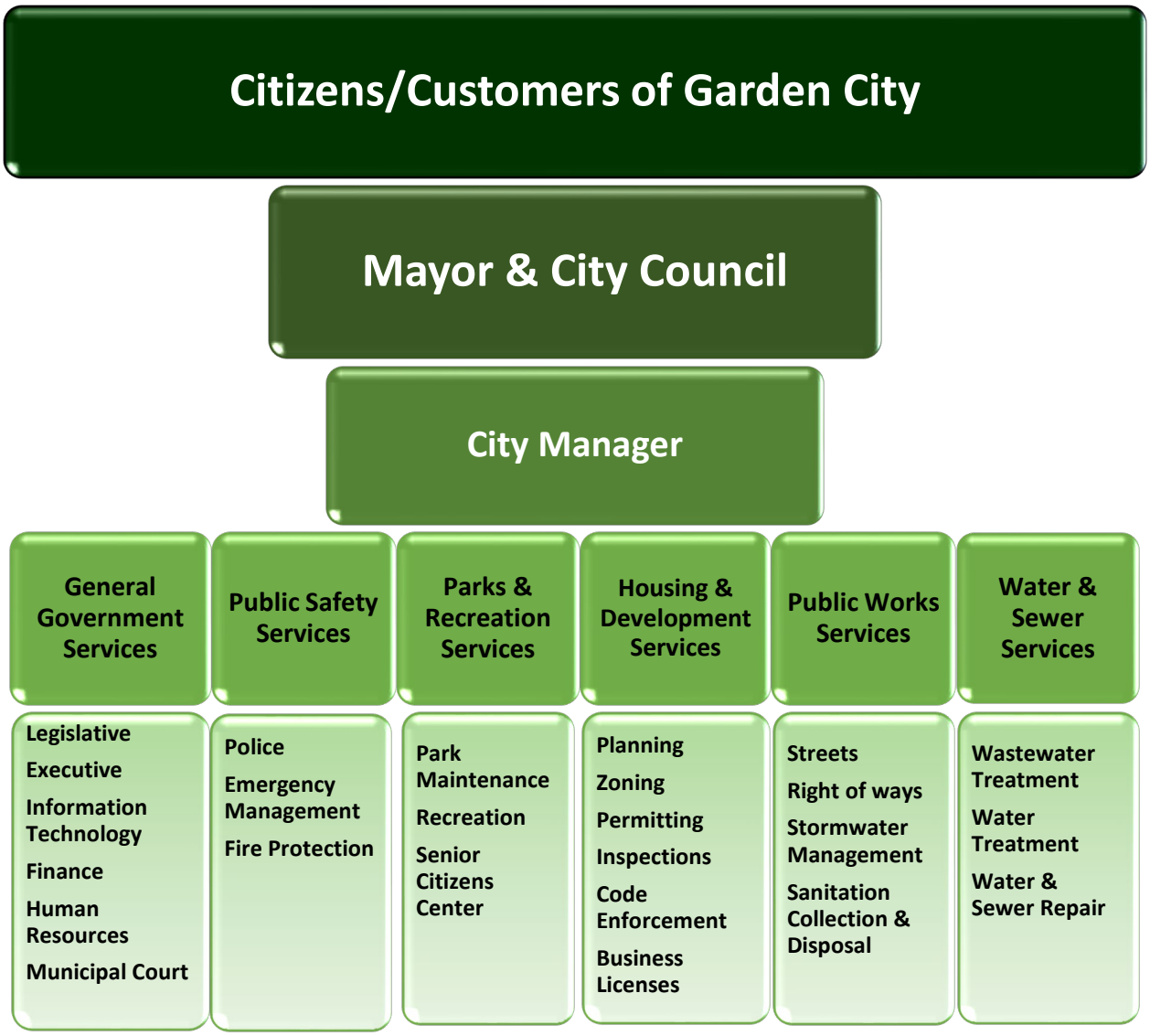
Volunteer Park



Our City At-A-Glance

General Data	
Date of Incorporation	1939
Population (2020 Census)	10,289
Form of Government	Council-Manager
Next Election	November 2023
Registered Voters	Approx. 5,000
Area of City (square miles)	15
Population (per square mile)	685.9
Demographics	
Median Age	32.5
Median Household Income	$46,772
Per Capita Income (in the past 12 months)	$23,071
Median Housing Value	$121,700
Average Household Size	2.76
Environment & Utilities	
Miles of Water Mains	40
Daily Avg. Water Consumption	1.0 million gal
Max Daily Water Capacity	1.3 million gal
Miles of Sanitary Sewers	48
Max Daily Treatment Capacity	2.0 million gal
Miles of Streets	45
Ditch Maintenance	26.212 linear ft.
Public Safety	
Number of Police Stations	1
Police Department Re-accreditation	2019
Number of Fire Stations	2
ISO Fire Classification	3
Parks & Recreation	
Community Centers	3
Parks	4
Swimming Pools	1
Football Stadiums	1
Baseball/Softball Fields	5

Organizational Chart by Function



The Fiscal Year 2023 Annual Budget Message

We are pleased to present the Adopted Fiscal Year 2023 Budget for the City of Garden City, Georgia. The budget sets the financial course for the City and defines the priorities of services provided to the community. It is the culmination of months of efforts by City Staff and the City Council to balance available resources and provide high-quality services to Garden City.

The City's 2023 fiscal year covers January 1, 2023, through December 31, 2023. The total Adopted Budget for the fiscal year 2023 is $26,036,795. This is the total expense for all fund types (i.e., General Fund, Enterprise Funds, SPLOST Fund, and Special Revenue Funds). This represents an increase of 9% from the 2022 budget. The increase is mainly attributed to investing in the City's infrastructure and new recreational facilities.

In developing the Fiscal Year Budget for 2023, City Staff and the City Council remained sensitive to the uncertainty of these times as we face economic challenges. These challenges will require flexibility as we enter a new fiscal year with continuing uncertainties due to the economy. However, the City of Garden City is well-positioned to weather these unusual times thanks to a legacy of careful planning, organizational efficiency, and conservative fiscal decisions, which have shaped our community throughout the years.

The City's Fiscal Year 2023 Budget includes 111 full-time employee positions to meet the daily needs of our citizens and visitors. The operating expense increases built into the fiscal year 2023 budget are required to maintain operations and service delivery to the community. The Fiscal Year 2023 Budget includes a capital investment plan of approximately $3,475,536.

In closing, our progress as a community is only possible through great teamwork and collaboration, both from within our organization and throughout the greater community. The City will continue to progress and govern responsibly by focusing on financial stability as we address the challenges and opportunities presented for local governments in the fiscal year 2023.

Guide to Understanding the Budget

Budget Objective

The City of Garden City's budget is produced in conformance with guidelines developed for use by local governments and is intended to ensure proficiency in four primary categories as follows:

- The budget serves as a policy document for elected officials and administration to convey how the organization will operate and what process will be used to adopt the annual budget.
- The budget serves as an operations guide to the departments that receive funding through the budget. That includes identifying the resources (dollars and staffing) to be provided and the objective to be met.
- The budget serves as a financial plan, divulging all sources of funding. The budget shows data for multiple years for comparison.
- The budget serves as a communications device to convey essential information to the diverse groups who use budget information – elected officials, the public, the news media, bond rating agencies, and investors. This purpose is served through various devices: charts and tables, summaries, assumptions, trends, etc.

Budget Strategy – Key Budget Principles

- **Adopted a Sustainable Budget**
  - Make our budgetary process transparent, simple, and accessible to everyone.
  - Protect and strengthen core services, as well as identify strategic investments.
  - Build and maintain reserves so we can continue services when times are bad.
  - Continue to manage our debt level responsibly.
  - Use recurring revenues for recurring costs or one-time expenses.
  - Ensure all resources are used responsibly and effectively.
  - Think long-term.

Guide to Reading the Budget

(continued)

The City of Garden City's Budget document is designed to facilitate an understanding of the City's financial plan to provide municipal services during the fiscal year. The Budget indicates how departments and funds are organized to provide services to the citizens of Garden City and visitors to the community. Approved fiscal year funding information and appropriations are summarized in the Fund Summaries, Personnel Summaries, and Function / Departmental Summaries. The Budget document is divided into nine (9) sections as follows.

(1) Introduction: This section contains general information, budget control guidelines, and budget process.

(2) Personnel Summary: This section includes personnel highlights and a Citywide staffing level summary of budgeted full-time equivalent (FTE) positions.

(3) Fund Summaries: This section includes an overview of the fund structure, primary sources of revenues across all funds, and associated operating and capital expenditures.

(4) General Government Function: This section includes the budget summaries for the City's General Government Departments: Legislative, Executive, Information Technology, Finance, Human Resources, and Municipal Court.

(5) Public Safety Function: This section includes the budget summaries for the City's Public Safety Departments: Police, Emergency Management, and Fire.

(6) Parks & Recreation Function: This section includes the budget summaries for the Parks and Recreation Department and the Senior Citizens Center.

(7) Housing & Development Function: This section includes the budget summary for the Planning, Zoning, and Building Department.

(8) Public Works Function: This section includes the budget summaries for the divisions of the Public Works Department: Streets and Right-of-ways, Stormwater Management, and Sanitation.

(9) Water & Sewer Operations Function: This section includes the budget summaries for the divisions of the Water/Sewer Operations Department: Wastewater Treatment, Water Treatment, and Water/Sewer Distribution, Billing, and Repair.

City's Annual Budget Process

The budget process for the city involves teamwork and cooperation among many groups and individuals, including citizens, the City Council, and city leadership. The City's annual operating and capital budgets are prepared on a calendar year basis. Six distinct stages make up the City's annual budget cycle:

(1) Budget Planning: Goals and priorities are reviewed, and guidance is received from City Council on what priorities to focus on developing the annual budget for the upcoming fiscal year.

(2) Budget Development & Preparation: This stage occurs when Department Heads and key staff members develop and submit their budget requests to the Finance Director. The Finance Director balances the projected revenues and expenses and prepares the recommended budget for review and consideration by the City Manager and City Council. The recommended budget is presented to the City Council in September.

(3) City Council Budget Work Sessions & Public Commentary: The Review and Commentary stage occurs when the Council reviews the recommended budget, seeks input from the public, and adjusts the proposed budget. City Council budget works sessions are held during September and October. The City Manager presents the proposed annual budget for public hearing at a regularly scheduled council meeting in November.

(4) Budget Adoption & Implementation: This stage occurs when the City Council takes action to adopt the annual budget at a regularly scheduled council meeting in November or December. The Implementation stage occurs when services financed by the adopted annual budget are carried out. The budget is on a calendar year, January 1st through December 31st.

(5) Budget Monitoring: The Monitoring stage occurs throughout the year. Staff continually reviews key financial information and performance data. The City Council, City Manager, and Department Head receive monthly detailed budget reports for monitoring revenues and expenses to budget estimates. The City Council, City Manager, and staff regularly re-evaluate City priorities throughout the year to more quickly identify potential financial issues based on performance data.

(6) Evaluation: The Evaluation stage occurs when audits are conducted, and annual financial statements comparing actual revenues and expenses to budget estimates are produced. An independent auditor conducts the City's annual audit process during April and May. The independent auditor presents the City's annual audit to the Mayor and City Council for review and comment during May. The City's annual audit is submitted to the Department of Accounts & Audits in June for review and comment.

FY2023 Annual Budget Calendar of Events

SCHEDULE	ACTIVITY
July 5	• Annual Budget preparation packets disseminated to the Department Heads.
July 27	• Annual Departmental FY2023 Budget proposals due to the Finance Director.
July 28 – Sept. 18	• Staff's development and preparation of the Recommended Annual Operating & Capital Budget Document.
September 19	• The Recommended Annual Operating & Capital Budget submitted to the City Council for review.
October 7	• The City Council's annual budget retreat for review and deliberation Sessions ○ Provides for reviewing and deliberating the recommended operating and capital budgets for the upcoming fiscal year.
October 17	• The City Council's final review and deliberation of recommended operating and capital budgets for the upcoming fiscal year.
October 6 – 28	• Staff's preparation of the proposed FY2023 Budget for public review and public hearing presentation. • Publication of proposed FY2023 Budget notice/ad for Public Hearing & Adoption
November 7 City Council Meeting	• Public Hearing - Presentation of the proposed FY2023 Annual Operating & Capital Budget for public comment.
November 21 City Council Meeting	• Adoption – Action by the City Council to adopt the proposed FY2023 Operating & Capital Budget.
January 1, 2023	• **FY2023 Adopted Operating & Capital Budget effective 1/1/23.**

Budget Control Guidelines

Budget Control Guidelines & Monitoring

Each department head's responsibility is to control expenditures and expend funds only for budgeted items. Costs should not exceed the appropriation authorized by the budget. No increase in the overall budget for any department shall be made without the approval of the Mayor and Council.

Expenditure Control

Operational control of departmental budgets is maintained by a preliminary check of funds availability on an object classification basis. Each department ensures funds are available within the object classification before issuing requisitions and purchase orders. In the event of insufficient funds within a department, additional information must be submitted to justify the purchase, after which a budget amendment will be done. Budgetary control is established at the department level, not by individual line items.

Purchasing

Procurement of goods and services by the City is made following the purchasing policy. The policy describes the accepted methods for source selection, including professional services, construction, and emergency purchases.

All purchases shall be based on an approved budget for which funds have been allocated. The City Manager may authorize emergency purchases. Any purchase made under these conditions for which funds have not been budgeted shall be presented to the Mayor and Council for approval at the next meeting.

The City's purchasing policy intends to provide for the fair and equitable treatment of all persons involved in public purchasing by the City, to maximize the purchasing value of public funds in procurement, and to provide safeguards for maintaining a procurement system of quality and integrity.

Debt

The City will pay for all capital projects and improvements with pay-as-you-go financing, using current revenues when possible. Long-term debt might be recommended if a project cannot be financed with existing revenues.

Budget Control Guidelines

(Continued)

Capital Improvement

The City annually prepares a Capital Improvements Program (CIP), which provides for the orderly maintenance, replacement, and expansion of capital needs. The CIP will identify long-range capital projects and improvements that will be coordinated with the annual operating budget to utilize available resources. Additionally, the City will seek federal, state, and other funding to assist in financing capital projects and capital improvements.

A capital outlay is defined as an item that costs at least $10,000 or infrastructure improvements costing at least $50,000 and that have an "economically useful life" of one year or more.

Investment

The City adheres to treasury management practices permitted by state statutes and adopted investment policies. Recognizing that deposit and investment transactions are subject to various risks, the City seeks to promote the safety of principal, provide adequate liquidity for operational needs, earn market rates of return on investments consistent with liquidity needs and investment quality, and conform to legal requirements. The City subsequently limits its investments to the types of securities provided by state statutes, first considering the probable safety of capital and then the potential income to be derived.

Budget Adjustments/Amendments

From time to time, it becomes necessary to modify the adopted budget. Any change to be made to the budget must be presented to and approved by the Mayor and Council. Different scenarios require amendment of the budget. One type of change (budget adjustment) is when the "bottom line" total for a department or fund does not change the approved budget. The second type of change is a budget amendment that alters the total appropriation for a department or fund. The City Charter permits the Mayor and Council to make changes in the appropriations contained in the current budget. Circumstances requiring an amendment include but are not limited to:

- Approval of new expenditure
- Transfer from one line item to another within a department
- Appropriation of additional funding if expenditures are projected to exceed budgeted amounts; or
- The re-appropriation of monies from one department to another when deemed necessary.

Budgets and Budgetary Accounting

Annual budgets are adopted for the General Fund, Special Revenue Funds, Special Local Options Sales Tax Fund, and Proprietary Funds. These budgets are adopted consistently with Generally Accepted Accounting Principles (GAAP). Refer to "Fund Summaries" for additional details.

FY2023 Adopted Budget

PERSONNEL SUMMARY



CITY OF GARDEN CITY

INCORPORATED 1939

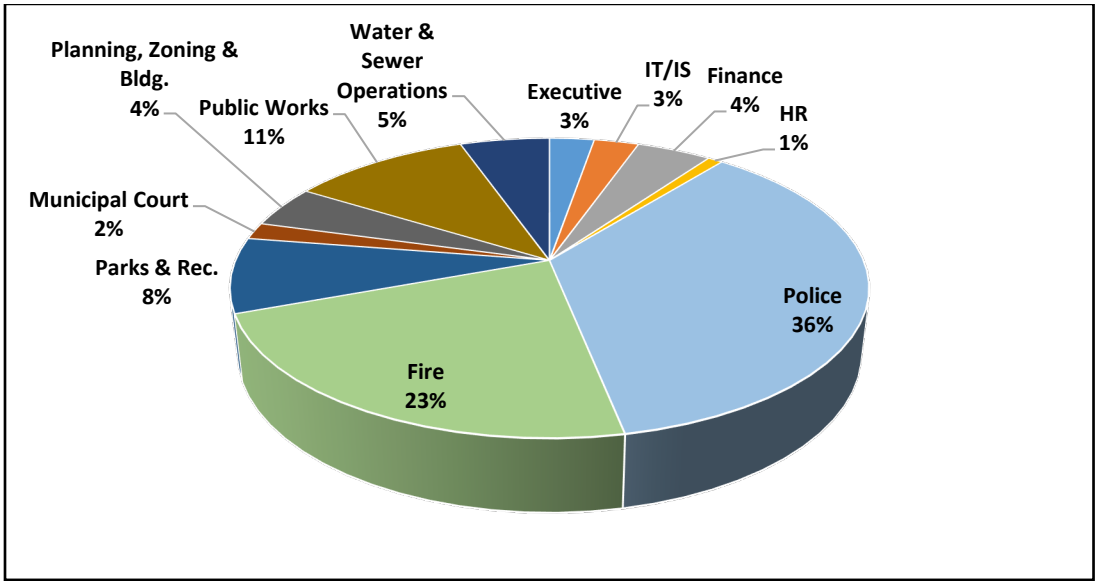
Personnel Summary

The City of Garden City is committed to excellence in delivering all programs and services. In the FY2023 budget, 111 full-time employees (FTEs) are approved to meet the daily needs of our citizens and visitors. These employees preserve our public safety, ensure our water is clean and available upon demand, keep our economic well-being by attracting businesses and supporting commerce, maintain our streets and other infrastructure, protect our homes and businesses, provide our youth and seniors with quality programs, and handle the numerous daily duties necessary in the delivery of services to its citizens.

Full-Time Employee (FTE) Positions Service Function / Department	2020 Actual	2021 Actual	2022 Amended	2023 Adopted
General Government				
Executive	3	3	3	3
Finance	6	4	5	5
Information Technology	2	2	3	3
Human Resources	1	1	1	1
Municipal Court	2	2	2	2
General Government FTE Positions	**14**	**12**	**14**	**14**
Culture & Recreation				
Parks & Recreation (Includes Senior Center)	8	8	9	9
Culture & Recreation FTE Positions	**8**	**8**	**9**	**9**
Housing & Development				
Planning, Zoning & Building	4	6	5	5
Community Development FTE Positions	**4**	**6**	**5**	**5**
Public Safety				
Police Protection	44	44	41	40
Fire Protection	19	21	25	25
Public Safety FTE Positions	**63**	**65**	**66**	**65**
Public Works				
Public Works (Includes Stormwater)	14	14	12	12
	14	**14**	**12**	**12**
Water Operations				
Water & Sewer Distribution & Repairs	8	8	6	6
Public Works & Utilities FTE Positions	**8**	**8**	**6**	**6**
Total FTE Positions	**111**	**113**	**112**	**111**

Personnel Summary

FY2023 Full-time Personnel by Department



Highlights

Over half of the employees of the City provide direct service to the citizens of Garden City. The chart above shows that the Police Department makes up 36% of the workforce. Fire Department employees are the next most significant portion of the City's workforce, with 23%. Public safety represents 59% of the City's workforce.

There are no new positions proposed for the fiscal year 2023. The City contracts out its Solid Waste (Sanitation), Wastewater, and Water Treatment functions. There is no city personnel in those functions.

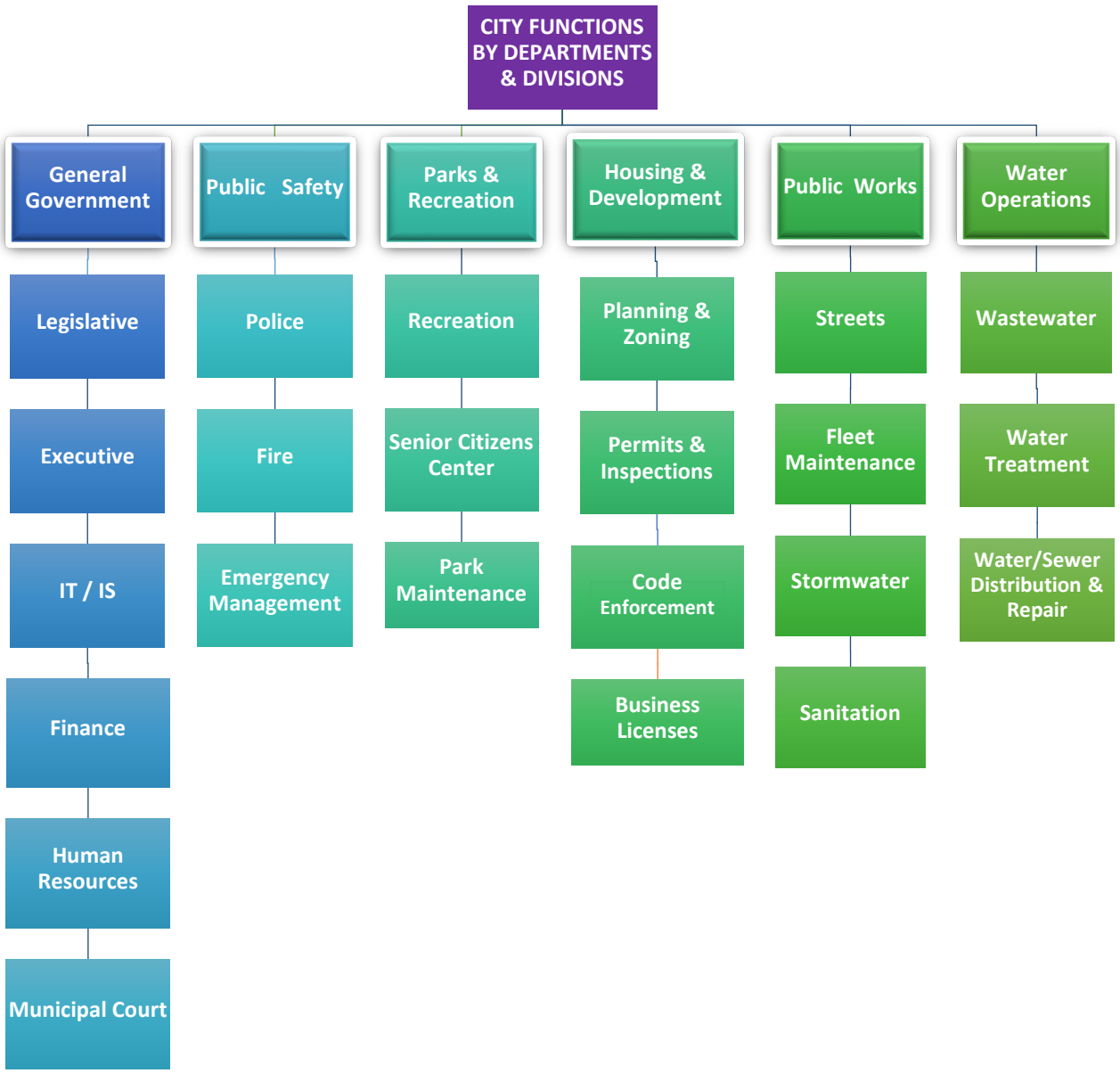
The FY2023 budget for Personnel Services funds the salary and fringe benefits package offered to all employees. The Mayor and City Council will consider a recommended compensation plan for eligible employees, which includes a combination of the following proposed annual salary adjustments and retention pay incentives in FY2023 based on the City's financial capacity.

- A one-time longevity retention incentive payment to employees based on their years of service with the city.
- An annual merit pay increase of up to 5%, based on an employee's annual performance evaluation.
- An option to allow full-time eligible employees to sell back either one (1) or two (2) standard workweeks in December, subject to certain conditions in the City's Personnel Policy and Procedures Employment Manual.

Personnel Summary

City Functions

The City groups the various services provided by its employees into six functional areas: General Government, Public Safety, Parks and Recreation, Housing and Development, Public Works, and Water Operations. Each area includes departments and divisions to provide supervisory support in developing and delivering related programs and services.



Personnel Summary

The following tables include the City's full-time employee (FTE) positions by fund and department.

General Fund FTE Positions

Executive	2020 Actual	2021 Actual	2022 Amended	2023 Adopted	Pay Status Budget
City Manager	1	1	1	1	Exempt
Assistant City Manager / City Marshal	1	1	0	0	Exempt
City Clerk / Finance Director	1	1	1	1	Exempt
Special Projects Coordinator	0	0	0	0	Exempt
Executive Administrative Assistant	0	0	1	1	Non-Exempt
Total Executive FTE Staffing	**3**	**3**	**3**	**3**	
Information Technology	**2020 Actual**	**2021 Actual**	**2022 Amended**	**2023 Adopted**	**Pay Status Budget**
IT/IS Director	1	1	0	0	Exempt
IT Systems Administrator	0	0	1	1	
IT/IS Technician	1	1	1	1	Non-Exempt
Facility Maintenance Coordinator	0	0	0	0	Non-Exempt
Receptionist Front Desk Lobby / Telephone Operator	0	0	1	1	Non-Exempt
Total IT FTE Staffing	**2**	**2**	**3**	**3**	
Human Resources	**2020 Actual**	**2021 Actual**	**2022 Amended**	**2023 Adopted**	**Pay Status Budget**
Human Resources Director	1	1	1	1	Exempt
HR Generalist	0	0	0	0	Exempt
Total HR FTE Staffing	**1**	**1**	**1**	**1**	
Finance	**2020 Actual**	**2021 Actual**	**2022 Amended**	**2023 Adopted**	**Pay Status Budget**
Assistant Finance Director	0	1	1	1	Exempt
Accounting Division Manager (Senior Accounting Tech.)	1	0	0	0	Exempt
Revenue Collections/Utility Billing Manager	1	0	0	0	Exempt
Financial Specialist (Accounting Tech)	1	1	1	1	Non-Exempt
Utility Billing/Customer Service Tech.	2	2	2	2	Non-Exempt
Business License Tax Specialist	1	1	0	0	Non-Exempt
Total Finance FTE Staffing	**6**	**5**	**4**	**4**	
Planning, Zoning & Building	**2020 Actual**	**2021 Actual**	**2022 Amended**	**2023 Adopted**	**Pay Status Budget**
Director of Planning & Zoning	0	0	0	0	Exempt
Chief Building Inspector	1	1	1	1	Exempt
Inspector	1	1	0	0	Non-Exempt
Code Enforcement Officer	0	1	2	2	Non-Exempt
Zoning Administrator	1	1	1	1	Non-Exempt
Administrative Assistant	1	1	1	1	Non-Exempt
Business License Tax Specialist			1	1	
Total PZB FTE Staffing	**4**	**5**	**6**	**6**	
Senior Citizens Center	**2020 Actual**	**2021 Actual**	**2022 Amended**	**2023 Adotped**	**Pay Status Budget**
Senior Center Manager	1	1	1	1	Exempt
Senior Center Program Leader	0	0	0	0	Non-Exempt
Total Senior Center FTE Staffing	**1**	**1**	**1**	**1**	

Personnel Summary

General Fund FTE Positions (Continued)

Parks & Recreation	2020 Actual	2021 Actual	2022 Amended	2023 Adopted	Pay Status Budget
Director of Parks & Recreation	1	1	1	1	Exempt
Recreation Program Coordinator	1	1	1	1	Non-Exempt
After-School Program Coordinator	1	1	1	1	Non-Exempt
Senior Groundskeeper	1	1	1	1	Non-Exempt
Parks & Recreation Technician (Groundskeeper)	2	2	3	3	Non-Exempt
Administrative Assistant	1	1	1	1	Non-Exempt
Total Recreation FTE Staffing	**7**	**7**	**8**	**8**	
Public Works *(Includes Stormwater)*	**2020 Actual**	**2021 Actual**	**2022 Amended**	**2023 Adopted**	**Pay Status Budget**
Director of Public Works	1	1	1	1	Exempt
Executive Assistant	1	1	1	1	Exempt
Public Works Supervisor	1	1	1	1	Exempt
Public Works Crew Leader	3	3	3	3	Non-Exempt
Public Works Technician	4	3	3	3	Non-Exempt
Heavy Equip. Operator	4	5	3	3	Non-Exempt
Total Public Works FTE Staffing	**14**	**14**	**12**	**12**	
Municipal Court	**2020 Actual**	**2021 Actual**	**2022 Amended**	**2023 Adopted**	**Pay Status Budget**
Municipal Court Clerk	1	1	1	1	Non-Exempt
Deputy Municipal Court Clerk	1	1	1	1	Non-Exempt
Total Municipal Court FTE Staffing	**2**	**2**	**2**	**2**	
Police	**2020 Actual**	**2021 Actual**	**2022 Amended**	**2023 Adopted**	**Pay Status Budget**
Sworn Positions					
Chief of Police	1	1	1	1	Exempt
Major	0	0	0	0	Exempt
Captain(s) Patrol/CID/Admin	2	3	3	4	Exempt
Lieutenant(s) Patrol/CID/Admin	3	1	1	2	Non-Exempt
Sergeant-Patrol	5	4	5	4	Non-Exempt
Corporal-Patrol	5	4	6	4	Non-Exempt
Detectives (CID)	4	5	2	4	Non-Exempt
Training Officer (Sgt.)	1	1	1	1	Non-Exempt
Community Relations Officer	1	1	0	0	Non-Exempt
City Marshal (Sgt./Cpl)	1	0	0	0	Exempt
Patrol Officers	12	16	15	12	Non-Exempt
Traffic Unit / K9	3	2	2	3	Non-Exempt
CNT Officers (Reimbursed by County)	1	1	1	1	Non-Exempt
Civilian Positions					
Executive Assistant to Chief of Police/Accreditation	1	1	1	1	Exempt
Evidence Custodian	1	1	1	1	Non-Exempt
Records Clerk	2	2	2	1	Non-Exempt
GCIC/NCIC TAC	0	0	0	1	Non-Exempt
Records Clerk/Lobby Receptionist	1	1	0	0	Non-Exempt
Code Enforcement Officers	0	0	0	0	Non-Exempt
Total Police FTE Staffing Level	**44**	**44**	**41**	**40**	
Total General Fund FTE Budgeted Positions	**84**	**84**	**81**	**80**	

Personnel Summary

Fire Protection Fund FTE Positions

Fire	2020 Actual	2021 Actual	2022 Amended	2023 Adopted	Pay Status Budget
Fire Chief	1	1	1	1	Exempt
Deputy Fire Chief	1	1	1	1	Exempt
Fire Captain	3	3	3	3	Exempt
Fire Lieutenant	0	0	6	6	
Fire Marshal	1	1	1	1	Exempt
Deputy Fire Marshal	0	1	1	1	Exempt
Administration Assistant	1	1	1	1	Non-Exempt
Firefighter	12	13	11	11	Non-Exempt
Total Fire FTE Budgeted Positions	**19**	**21**	**25**	**25**	

Water & Sewer Fund FTE Positions

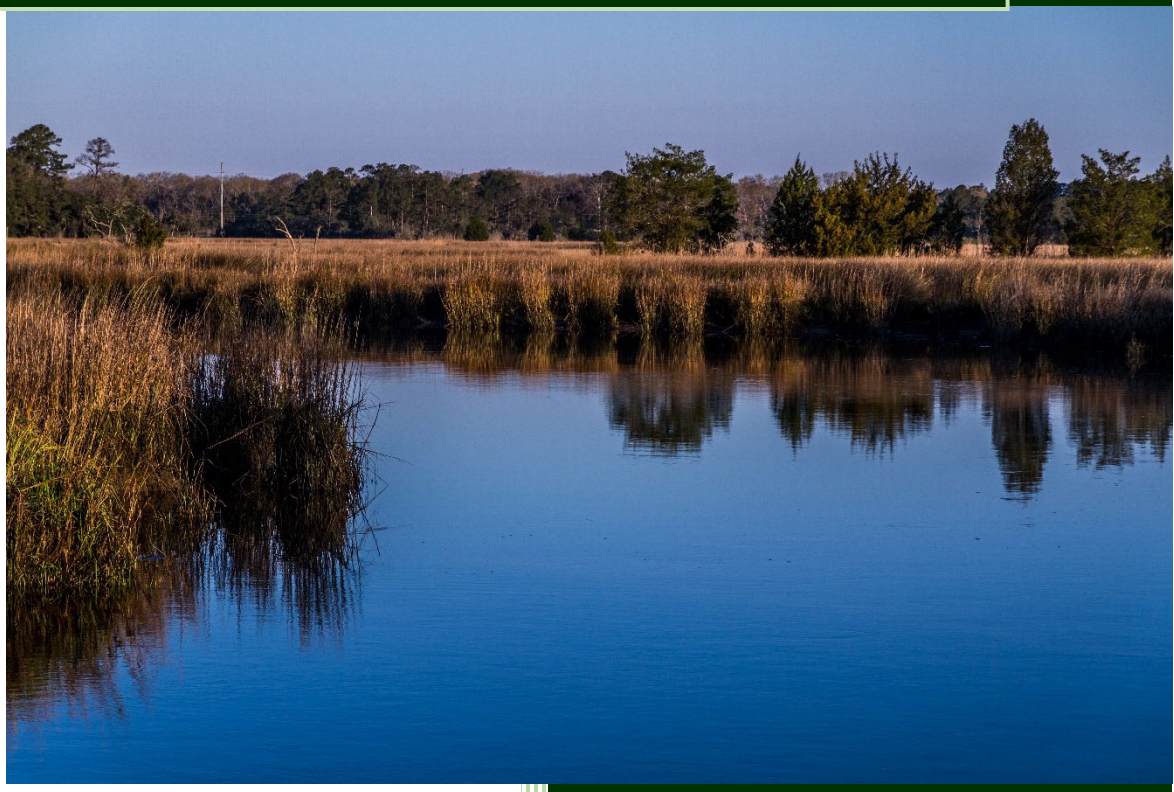
Water/Sewer Billing, Distribution & Repair	2020 Actual	2021 Actual	2022 Amended	2023 Adopted	Pay Status Budget
Water/Sewer Department Supervisor	1	1	1	1	Exempt
Meter Reader	1	1	1	1	Non-Exempt
Water/Sewer Repair Technicians	1	2	2	2	Non-Exempt
Water/Sewer Repair Senior Technicians	5	4	2	2	Non-Exempt
Total Water & Sewer Fund FTE Budgeted Positions	**8**	**8**	**6**	**6**	

Total Citywide FTE Positions

Citywide (All Funds) FTE Positions	2020 Actual	2021 Actual	2022 Amended	2023 Adopted	Pay Status Budget
Total Citywide Budgeted FTE Positions	**111**	**113**	**112**	**111**	

FY2023 Adopted Budget

FUND SUMMARIES



- Governmental Funds
  - General Fund
  - SPLOST Fund
  - Special Revenue Funds
    - Confiscated Assets
    - Hotel/Motel Tax
- Proprietary Funds
  - Fire Protection
  - Stormwater
  - Sanitation
  - Water & Sewer
- Annual Budget All Fund Types

Budgeting by Fund

The accounts of the City are organized based on funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise the City's assets, liabilities, fund balance, revenues, and expenditures. The City utilizes three major governmental fund types and four proprietary fund types.

GOVERNMENTAL FUNDS

The City utilitizes three major governmental fund types: General Fund, SPLOST Fund, and Special Revenue Funds.

GENERAL FUND

The General Fund is the City's primary operating fund. It accounts for all financial resources except those required to be accounted for in another fund. By definition, the City has only one General Fund.

CAPITAL PROJECTS FUND (SPLOST Fund)

This fund is used to budget and account for the acquisition of construction of all capital equipment or facilities. The City uses one Capital Projects Fund for its Special Purpose Local Option Sales Tax (SPLOST fund).

SPECIAL REVENUE FUNDS

These funds account for proceeds of specific revenue sources that are legally restricted to expenditures committed for a specific purpose.

PROPRIETARY FUNDS

Proprietary Funds are used to account for the City's ongoing activities which are similar to those often found in the private sector. Funds that focus on the determination of operating income, changes in net assets (of cost recovery), financial position, and cash flows.

- **Fire Protection Fund**
- **Stormwater Fund**
- **Sanitation Fund**
- **Water/Sewer Fund**

Basis of Accounting

The basis of accounting is when revenues and expenditures or expenses are recorded in the accounts and reported in the financial statements.

Budget Basis

The Governmental Fund types (i.e., the General Fund, Special Revenue Funds, and Capital Projects Fund) are budgeted on a modified accrual basis. This means that revenues are recognized as soon as they are measurable and available. "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough after that to pay liabilities of the current period.

The Proprietary Fund types (i.e., Sanitation Fund, Stormwater Fund, Water/Sewer Fund, and Fire Protection Fund) are budgeted on a full accrual basis. The total accrual basis of accounting recognizes transactions and events when they occur, regardless of the time of the related cash flow.

The modified accrual basis differs from the accrual basis in the following ways:

- Purchases of capital assets are considered expenditures.
- Redemption of long-term debt is considered an item of expenditure when due.
- Revenues are recorded only when they become both measurable and available to finance expenditures of the current period.
- Inventories and prepaid items are reported as expenditures when purchased.
- Interest on long-term debt is recorded as an expenditure when due.
- Accumulated unpaid vacation, sick pay, and other employee benefits are considered expenditures when paid.
- Depreciation is recorded on an accrual basis.

These variances are necessitated to comply with state regulations requiring an appropriation for all activity. Within the Comprehensive Annual Financial Report (CAFR), the budget is reconciled to Generally Accepted Accounting Principles (GAAP).

Governmental Funds

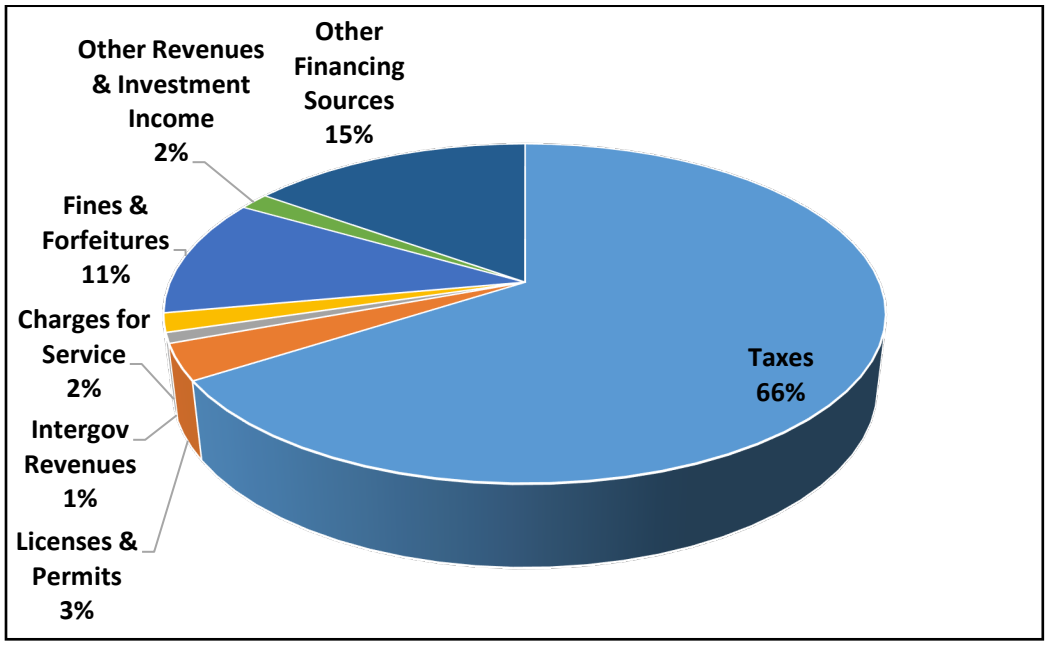
General Fund

The City's largest governmental fund is the General Fund which provides funding for the delivery of the following services: **General Government Services** *(Legislative, Executive, Information Technology, Finance, Human Resources & Municipal Court),* **Public Safety Services** *(Police, & Emergency Management),* **Public Works Services** *(Transportation Infrastructure & Maintenance), Recreation Services (Parks, Recreation Programs, & Senior Citizen Center) and* **Housing & Development Services** *(Planning, Zoning, & Building).*

General Fund Budget Overview

The General Fund FY2023 budget is balanced based on the projected revenue collections for FY2023. Projected revenues total $11,090,896. This represents a slight increase of $11,395 compared to the FY2022 budget.

Where the Money Comes From - FY2023 Total General Fund Revenues $11,090,896



Governmental Funds

General Fund

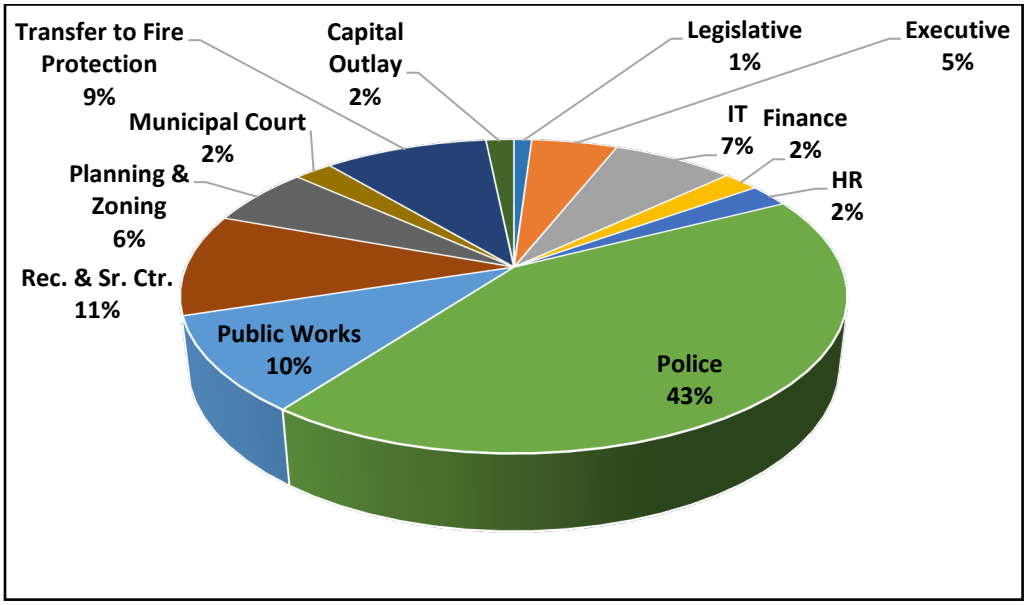
General Fund Detailed Revenue Summary

General Fund Revenue Revenue Description	2020 Actual	2021 Actual	2022 Budget	2023 Projected
Property Tax	1,667,460	1,610,269	1,600,000	1,625,000
Motor Vehicle Ad Valorem		14,938	20,000	20,000
TAVT Taxes		331,999	250,000	275,000
Alternative Ad Valorem Taxes		2,706	5,000	5,000
Ad Valorem Tax (Railroad Equipment)	4,526	4,553	5,000	5,000
Real Estate Transfer Intangible	39,476	134,369	50,000	60,000
Franchise Taxes - Electric	687,981	662,633	650,000	650,000
Franchise Taxes - Gas	39,014	39,955	35,000	35,000
Franchise Taxes - TV Cable	86,628	86,650	85,000	85,000
Franchise Taxes - Telephone	21,868	21,869	25,000	25,000
NSF Fees - Occ. Taxes	-	-	50	50
NSF Fees - Not Occ. Taxes	35	-	50	50
Local Option Sales & Use Taxes	3,379,600	3,774,556	3,180,000	3,217,500
Alcoholic Beverage Excise Tax	161,435	156,064	155,000	155,000
Local Option Mixed Drink Excise Taxes	9,465	12,017	10,000	10,000
Energy Excise Tax	50,921	87,247	50,000	50,000
Business & Occupation Taxes	403,438	498,682	440,118	440,000
Insurance Premium Taxes	697,826	720,923	600,000	600,000
Finance Institutions Taxes	35,398	33,008	35,000	35,000
Penalities/Interest Delinquent Taxes (Other)	328	816	500	596
Penalities/Interest Delinquent Taxes (Bus. Lic.)	44,986	53,008	15,000	15,000
Total Taxes	**7,330,385**	**8,246,261**	**7,210,718**	**7,308,196**
Bus. Lics. Alcoholic Beverages	51,051	59,987	45,000	45,000
Non-Business License & Permits	3,823	11,250	10,000	10,000
Regulatory Fees - Bldg. Structures	68,500	58,515	60,000	75,000
Regulatory Fees - Fire	5,655	90,775	50,000	-
Other Regulatory Fees	304,387	352,292	200,000	250,000
Total Licenses & Permits	**433,416**	**572,819**	**365,000**	**380,000**
Federal Gov. Grant (FEMA)	456,105	-	-	-
Justice Assistance Grant (JAG)	22,118	-	-	-
State Grants	46,922	7,500	-	15,000
Local Gov. Chat. Co. Grants	96,502	85,174	95,000	95,000
Total Intergovernmental	**621,647**	**92,674**	**95,000**	**110,000**
Excessive Submittal Fees	20,799	58,421	53,000	50,000
Accidents Reports	5,967	5,907	5,000	5,000
Street & Public Improvement		41,000	-	-
Garden City Gym & Parks	5,951	4,562	15,000	5,000
Rental Income Pool	-	298	100	-
Stadium Receipts	20,800	8,800	20,000	5,000
Senior Center Revenue	5,452	8,885	20,000	15,000
Summer Camp Revenue	-	41,562	30,000	30,000
Chain Baseball Field Rental	2,246	3,600	3,000	3,600
Program Fees	5,877	8,334	15,000	10,000
Recreation Concession Revenue	3,400	1,625	500	500
Nuisance Abatement	28,664	139,555	25,000	75,000
Total Charges For Services	**99,156**	**323,808**	**186,600**	**199,100**
Fines & Forfeitures	894,310	1,219,042	1,117,688	1,240,500
Unclaimed Cash Bonds	1,300	-	-	-
Proceeds from Sale of Confiscated Assets	688	4,011	1,000	2,500
Total Fines & Forfeitures	**896,298**	**1,223,054**	**1,118,688**	**1,243,000**
Investment Income	21,812	4,887	20,000	30,000
Total Investment Income	**21,812**	**4,887**	**20,000**	**30,000**
Contributions/Donations Private Sources	2,336	30	-	5,000
Rents & Royalties - Mobile Tower	122,958	127,230	155,000	125,000
Rents & Royalties	-	800	-	1,000
Reimbursement for Damaged Property	16,143	114,282	10,000	10,000
Other Scrap Sales	1,642	147	5,000	2,500
Miscellaneous	14,479	19,089	15,000	10,000
Total Other Sundry Revenue	**163,470**	**261,578**	**185,000**	**148,500**
Transfers in - Hotel/Motel Fund	121,228	238,305	128,351	217,500
Transfer in - Water/Sewer Fund	150,000	150,000	150,000	150,000
Transfer in - Stormwater Fund	97,588	45,000	45,000	45,000
Proceeds from Sale of Assets	2,157	60,000	5,000	5,000
Appropriation of Prior Year's Fund Balance	-	-	1,570,144	1,254,600
Total Other Financing Sources	**370,973**	**493,305**	**1,898,495**	**1,672,100**
Total General Fund Revenue	**9,937,156**	**11,218,385**	**11,079,501**	**11,090,896**

Governmental Funds

General Fund

Where the Money Goes – FY2023 Total General Fund Expenditures $11,090,896



General Fund Expenditures by Department / Function

GENERAL FUND SUMMARRY Expenditure Category	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
Legislative	66,878	77,899	96,100	113,600
Executive	417,956	520,925	459,727	550,975
Information Technology	504,660	678,283	769,725	781,553
Finance	153,969	152,519	163,065	231,665
Human Resources	192,504	237,268	238,698	261,258
Municipal Court	85,382	202,834	244,208	246,250
Police	4,068,541	4,192,222	4,394,380	4,734,645
Emergency Management	600	398	11,500	11,500
Public Works	869,333	972,126	1,013,359	1,091,050
Fleet Maintenance	94,130	-	-	-
Senior Center	125,474	161,381	264,000	221,000
Parks & Recreation	700,476	921,333	896,200	942,800
Planning & Zoning	375,607	498,029	692,239	675,000
Operating Expenditures	**7,655,510**	**8,615,217**	**9,243,201**	**9,861,296**
Capital Outlay Expenditures	**76,578**	**183,610**	**480,306**	**179,600**
Transfer Out to Fire Protection Fund	**1,193,143**	**1,212,927**	**1,355,994**	**1,050,000**
General Fund Expenditures	**8,925,231**	**10,011,754**	**11,079,501**	**11,090,896**

Governmental Funds

Capital Projects Fund

Special Purpose Local Option Sales Tax (SPLOST Fund)

The City uses one Capital Project Fund for its Special Purpose Local Option Sales Tax funds (SPLOST Fund), for funding capital improvement projects. Approved projects include infrastructure improvements, facility improvements, public safety equipment, and debt service.

SPLOST Fund FY2022 Budget Summary

The FY2023 SPLOST Fund Budget is balanced based on the projected revenue collection for FY2023. Projected revenues total $2,195,936. This funding provides for recreation site and building improvements (i.e., new gymnasium, etc.), street improvements; upgrades and replacement of public safety vehicles and equipment; and debt service obligations for city hall and public safety vehicles.

SPLOST FUND Description	2020 Actual	2021 Acutal	2022 Budget	2023 Adopted
SPLOST Revenue	1,245,841	2,183,162	2,000,000	2,095,936
State Aid (LMIG) *($100,000)*	92,265	-	100,000	100,000
Total Revenues	**1,664,658**	**2,183,162**	**2,100,000**	**2,195,936**
Town Center Development	162,504	98,082	114,614	-
Recreation Site Improvements		-	125,000	450,000
Recreation New Gymnasium			250,000	550,000
Recreation Building Improvements		-	66,000	-
City Street Paving & Right of Way Improvements:	-	-	-	-
Public Works Street Paving & ROW Improvements	219,158	164,644	250,000	110,000
Fire Department Vehicles & Equipment:	-	-	-	-
FY22 GCFD Vehicle Computers / CAD Integration	-	-	38,800	-
FY22 Bi-Directional (Radio Coverage in Station)		-	14,000	-
FY23 (6) Self Contained Breathing Apparatus (SCBA)			-	55,200
FY23 (4) Motorola Portable Radios			-	28,000
Police Department Vehicles & Equipment:	-	-		-
GCPD Vehicles +Equipment: FY23 *(5) Vehicles*	291,853	161,761	275,000	300,000
GCPD Other Equipment	-	-	48,500	-
Debt Service:	-	-	-	-
City Hall Loan Principal (FY20 - FY27)	650,000	615,000	620,000	625,000
City Hall Loan Interest	32,093	47,658	41,094	34,398
GCPD FY20 (6) Vehicles - Capital Lease Payment (FY20-FY23)	48,509	100,401	101,397	42,820
GCPD Vehicles Interest - FY20-FY23 Capital Lease	3,630	3,877	2,880	518
Transfer Out to Fire Protection Fund:	-	-	-	-
Pumper Trucks Debt Service ($152,715) (FY16-FY22)	152,714	152,715	152,715	-
Total Expenditures	**1,780,345**	**1,541,318**	**2,100,000**	**2,195,936**

Governmental Funds

Special Revenue Funds

Special Revenue funds account for revenue sources legally restricted to expenditures for a specific purpose. The City has three special revenue funds: Confiscated Assets Fund, Hotel/Motel Tax Fund, & Tourism Fund.

Confiscated Assets Fund Budget Summary

The Confiscated Assets Fund FY2023 budget is balanced based on the projected revenue collections for FY2023. Projected revenues total $6,500. The Confiscated Assets Fund accounts for funds received from participation in drug-related cases. The Garden City Police Department uses the monies to purchase necessary equipment and supplies; they cannot be used for wages and benefits.

Confiscated Assets Fund	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
Cash Confiscation	4,966	2,500	3,500	3,500
Other Refunds	-	2,500	3,000	3,000
Total Revenue	**4,966**	**5,000**	**6,500**	**6,500**
Dues & Fees	605	-	1,500	1,500
Education & Training	3,155	-	-	-
Supplies	-	1,000	2,000	2,000
Small Equipment	180	1,000	1,000	1,000
Canine Supplies	1,996	3,000	2,000	2,000
Total Expenditures	**5,936**	**5,000**	**6,500**	**6,500**

Hotel/Motel Tax Fund Budget Summary

The Hotel/Motel Tax Fund FY2023 budget is balanced based on the projected revenue collections for FY2023. Projected revenues total $435,001. The Hotel/Motel Tax Fund accounts for funds received from a 6% hotel/motel tax placed on hotels and motels in the area. Monies are distributed as mandated in the city ordinance to promote tourism in the City.

Hotel/Motel Tax Fund Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
Hotel/Motel Taxes	217,025	260,000	328,000	435,001
Hotel/Motel Penalties & Interes	12	-	50	-
Interest Revenues	3	-	4	-
Total Revenue	217,040	**260,000**	**328,054**	**435,001**
Payments to Other Agencies *(Sav. Trade Ctr.)*	36,137	43,342	54,687	72,515
Payments to CVB *(Garden City Convention Visitors Bureau)*	30,722	86,658	109,340	144,986
Transfers Out to General Fund	121,228	130,000	164,027	217,500
Transfers Out to Tourism Board	35,557	-	-	-
Total Expenditures	**223,644**	**260,000**	**328,054**	**435,001**

Proprietary Funds

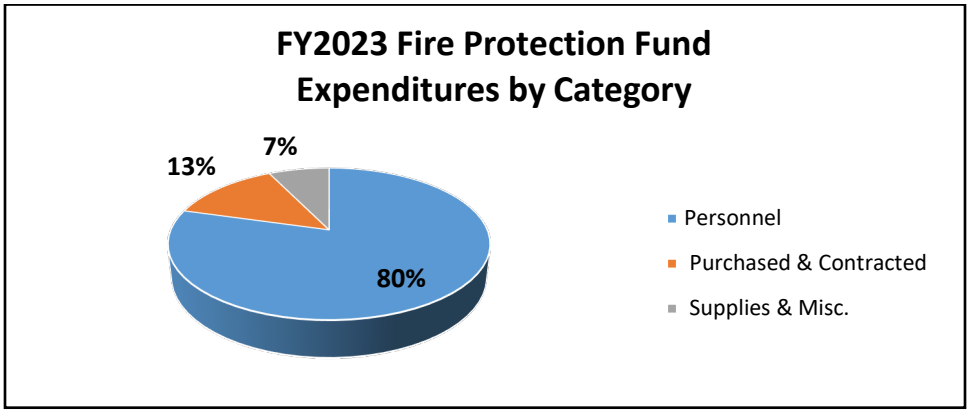
Proprietary funds account for the City's ongoing activities, similar to those often in the private sector. The measurement focus (flow of economic resources) is based on the determination of net income. The City has four Enterprise Funds that fall under the category of Proprietary fund types: Fire Protection Fund, Stormwater Fund, Sanitation Fund, and Water/Sewer Fund.

Fire Protection Fund Budget Summary

The Fire Protection Fund accounts for the monies collected from the City's fire protection fees. The fee was implemented for the necessary resources to maintain and further improve the City's Insurance Services Office (I.S.O) rating and fund the Fire Department's ongoing operations.

The FY2023 Fire Protection Fund Budget is balanced based on the projected revenue collections for FY2023. Projected revenues total $2,755,900. This represents an increase of 22% over the FY2022 budget. The projected increase in revenue is attributed to the restructuring of the City's fire protection fee/rate structure. Additional information regarding the function of the Fire Protection Fund is available in the Public Safety Function Section (Fire Department).

FIRE PROTECTION FUND Revenue Category	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
Fire Regulatory Fees	-	-	-	80,850
Total Fire Protection Fees	716,347	720,058	710,000	1,447,700
Total Fire Fees (collected with fines)	474	-	-	-
Total Accident Recovery Fees	9,721	18,302	15,000	15,000
Total Fire Line Fees	29,349	36,707	30,000	155,850
Contributions from Private Sources	-	6,874	-	5,000
Total Miscellaneous Revenues	1,217	28	1,500	1,500
Total Transfers In From SPLOST Fund	152,714	152,715	152,715	-
Total Transfers In From General Fund	1,176,100	1,161,820	1,355,994	1,050,000
Total Revenue	**2,085,922**	**2,096,504**	**2,265,209**	**2,755,900**
FIRE PROTECTION FUND **Expenditure Category**	**2020** **Actual**	**2021** **Actual**	**2022** **Budget**	**2023** **Adopted**
Total Personnel Services & Benefits	1,592,644	1,609,412	1,714,750	2,188,000
Total Purchased & Contracted	174,796	227,489	234,444	368,000
Total Supplies & Expenditures	113,200	136,595	152,800	184,900
Total Miscellaneous	166,487	159,630	163,215	15,000
Total Capital Expenditures	27,768	6,874	-	-
Total Expenditures	**2,074,895**	**2,140,000**	**2,265,209**	**2,755,900**



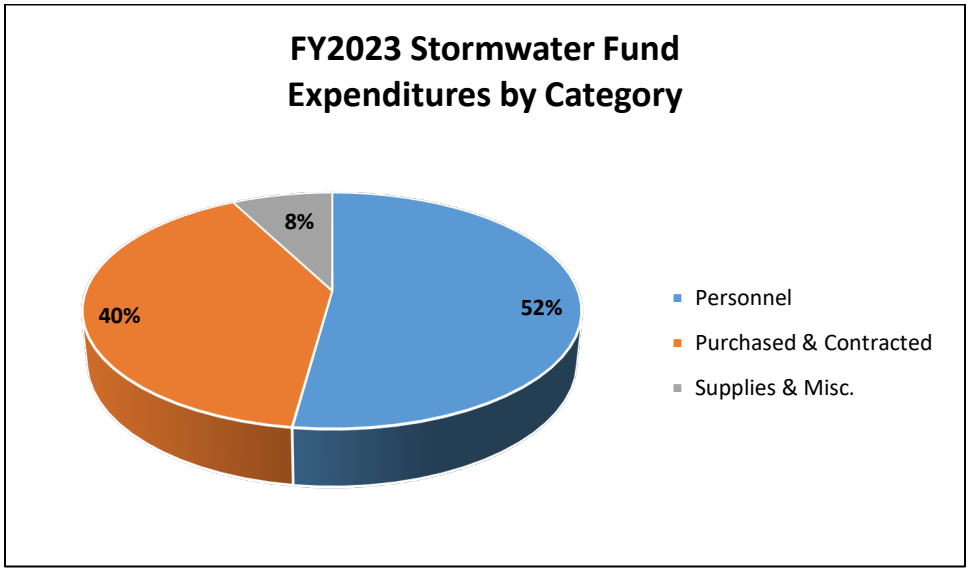
Proprietary Funds

Stormwater Fund FY Budget Summary

The Stormwater Fund accounts for the City's stormwater management program. According to the City's program, the City must undertake various activities, including regulatory compliance; the cleaning and maintenance of ditches and other stormwater conveyance systems to increase or improve conveyance capacity.

The FY2023 Stormwater Fund Budget is balanced based on the projected revenue collections for FY2023. Projected revenues total $1,125,173. This represents an increase of 12% over the FY2023 budget. The current stormwater fee/rate is $4.75 per REU per month. Additional information regarding the function of the Stormwater Fund is available in the Public Works Function Section.

STORMWATER FUND Revenue Category	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
NPDES Erosion Control Fee	10,548	693	3,000	1,173
Total Stormwater Utility Fees	993,368	1,009,461	1,000,000	1,124,000
Total Revenues	**1,003,916**	**1,010,154**	**1,003,000**	**1,125,173**
Expenditure Category	**Actual**	**Actual**	**Budget**	**Adopted**
Total Personnel Services & Benefits	412,216	449,168	516,289	587,000
Total Purchased & Contracted	260,620	291,558	401,088	452,050
Total Supplies & Expenditures	-	1,130	3,500	6,000
Total Miscellaneous	153,409	94,974	82,123	80,123
Total Capital Expenditures	191,064	-	-	-
Total Expenditures	**1,017,309**	**836,830**	**1,003,000**	**1,125,173**



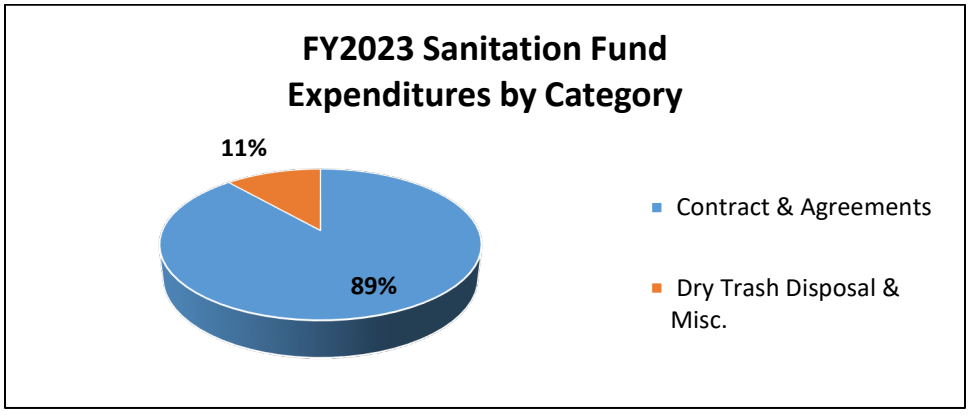
Proprietary Funds

Sanitation Fund Budget Summary

The Sanitation Fund accounts for the collection and disposal of residential refuse, recycling, dry trash, and bulk items.

The FY2023 Sanitation Fund Budget is balanced based on the projected revenue collections for FY2023. Projected revenues total $470,010. This represents an increase of 4% over the FY2022 budget. The City Council recommended keeping the sanitation fee/rate at $18.91 per month for FY2023. Additional information regarding the function of the Sanitation Fund is available in the Public Works Function Section.

SANITATION FUND Revenue Category	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
Total Refuse Collection Charges	401,595	416,871	419,948	440,000
Total Interest Revenue	7	3	12	10
Total Transfer In From Stormwater	30,000	45,000	30,000	30,000
Total Revenue	**431,602**	**461,874**	**449,960**	**470,010**
Expenditure Category	**Actual**	**Budget**	**Budget**	**Adopted**
Total Contracts & Agreements	405,717	412,475	415,435	416,000
Total Dry Trash Disposal Expenses	33,422	36,969	32,500	50,000
Total Miscellaneous Expenses *(Includes Bad Debt Expense)*	4,505	3,554	2,025	4,010
Total Expenditures	**443,644**	**452,998**	**449,960**	**470,010**



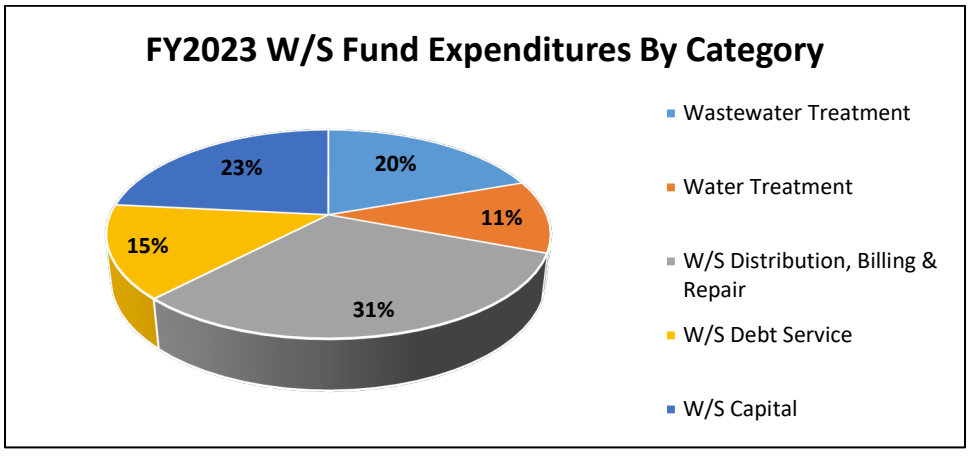
Proprietary Funds

Water & Sewer Fund Budget Summary

The Water/Sewer Fund is divided into three divisions which provide the City with safe, potable drinking water while maintaining an environmentally safe operation. The Water/Sewer Fund encompasses the Wastewater Collection & Treatment; Water Treatment; Water/Sewer Billing, Distribution & Repair; and Water/Sewer Debt Service.

The FY2023 Water/Sewer Fund Budget is balanced based on the projected revenue collections for FY2023. Projected revenues total $4,701,104. This represents a decrease of (7%) over the FY2022 budget. The City Council recommended keeping the residential water/sewer billing rates at $52.55 and commercial at $41.42 based on the assumptions of 5,000 gallons (residential) and 15,000 gallons (commercial) used. Additional information regarding the Water/Sewer Fund function is available in the Water & Sewer Fund Function Section.

WATER & SEWER FUND Revenue Category	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
Total State Grants	93,402	227,824	-	-
Total Water Revenues	1,637,091	1,680,610	1,640,000	1,725,000
Total Water Tap Fees	32,867	46,171	30,000	30,000
Total Sewer Revenues	2,541,580	2,581,627	2,540,000	2,630,000
Total Sewer Tap Fees	367,184	53,229	30,000	30,000
Administrative Fees	88,977	90,122	100,000	100,000
Other Revenues & Penalties	92,223	-	180,000	125,000
Investment Earnings	10,906	943	30,000	10,000
Rents and Royalties	1,101	991	1,000	1,104
Miscellaneous Revenues	120,299	50,412	50,000	50,000
Operating Revenue	**5,008,494**	**6,018,408**	**4,601,000**	**4,701,104**
FEMA Reimbursement	-	-	467,000	-
Other Financing/Funding Sources	**-**	**-**	**467,000**	**-**
Total Revenue	**5,008,494**	**6,018,408**	**5,068,000**	**4,701,104**
WATER & SEWER FUND **Expenditure Category**	**2020** **Actual**	**2021** **Actual**	**2022** **Budget**	**2023** **Adopted**
Total Wastewater Treatment Expenses	1,020,765	808,072	972,304	919,200
Total Water Treatment Expenses	511,630	561,448	533,500	529,000
Total W/S Billing, Distribution, Repair Expenses	1,100,282	191,621	1,530,768	1,473,700
Total W/S Debt Service	752,676	763,683	761,494	679,204
W/S Operating Expenditures Subtotal	**3,385,353**	**2,324,824**	**3,798,066**	**3,601,104**
Total W/S Fund CIP Expenditures	385,881	1,431,987	1,269,934	1,100,000
Total W/S Fund Expenditures	**3,771,234**	**3,756,811**	**5,068,000**	**4,701,104**



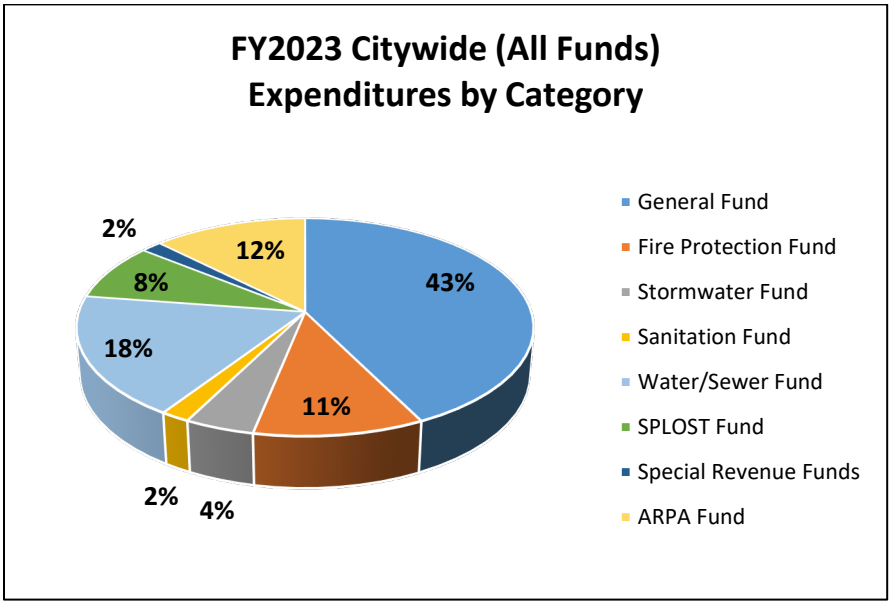
Annual Adopted Budget

All Fund Types

Adopted Budget (All Fund Types) Summary

The adopted FY2023 Budget totals $26,036,795. It represents an increase of 9% when compared to the FY2022 budget. The increase is mainly attributed to costs associated with capital improvement/community enhancement projects (i.e., water/sewer system improvements, new gymnasium, replacement of vehicles and equipment, etc.) for the fiscal year 2023.

All Fund Types Fund	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
General Fund	8,925,230	10,011,753	11,079,501	11,090,896
SPLOST Fund	1,780,345	1,541,318	2,100,000	2,195,936
Special Revenue Funds:	-	-	-	-
Hotel/Motel Tax Fund	223,644	260,000	328,054	435,001
Confiscated Assets Fund	5,936	5,000	6,500	6,500
Tourism Fund	398,200	86,663	-	-
ARPA Fund (Grant)	-	-	1,626,876	3,256,275
Enterprise Funds:	-	-	-	-
Water & Sewer	3,771,234	6,018,408	5,068,000	4,701,104
Sanitation	443,644	452,949	449,960	470,010
Stormwater	1,017,309	836,830	1,003,000	1,125,173
Fire Protection	2,074,895	2,139,999	2,265,209	2,755,900
Annual Operating & Capital Expenditures Total	**18,640,437**	**21,352,920**	**23,927,100**	**26,036,795**



FY2023 Adopted Budget

GENERAL GOVERNMENT



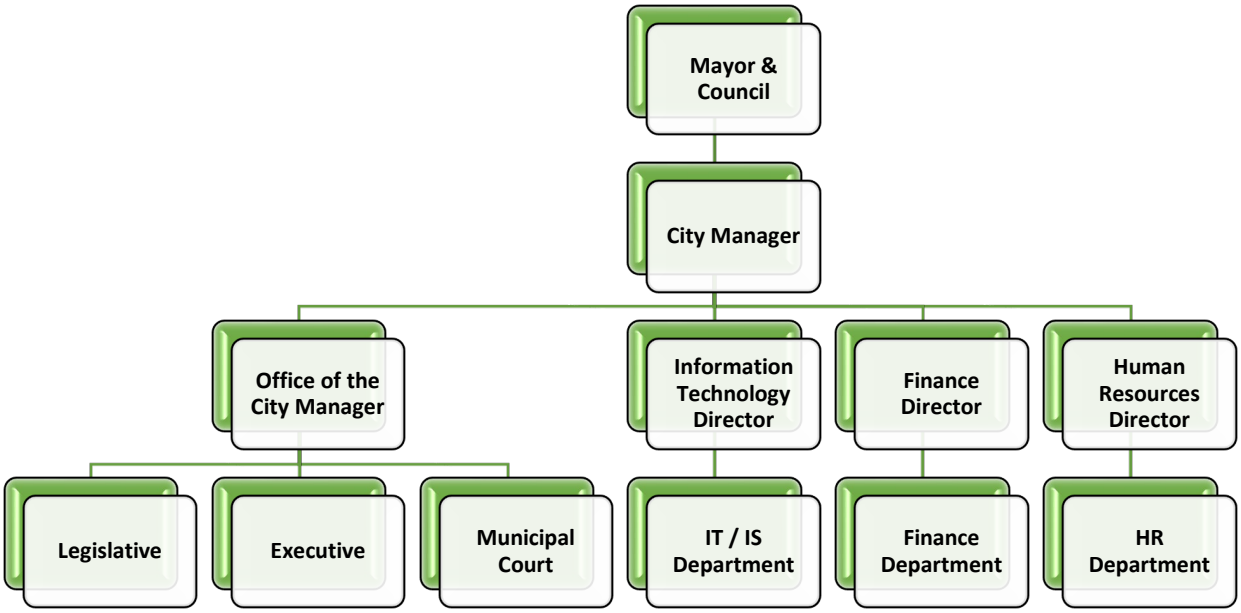
Departmental Summaries

- Legislative
- Executive
- Information Technology
- Finance
- Human Resources
- Municipal Court

General Government

General Government is comprised of departments and divisions responsible for the management of the City's resources. This function includes the following departments and divisions: ***Legislative, Executive, Municipal Court, Information Technology/Information Systems, Finance, and Human Resources.***

General Government Function Organizational Chart



Fund Types Budgeted by the General Government Function

Fund	Department					
	Legislative	Executive	IT/IS	Finance	HR	Court
General Fund	X	X	X	X	X	X

General Government

Short-Term Priorities & Goals

Priorities:

- To work with the Mayor and Council to provide the necessary resources to develop programs that will enhance the quality of living in the city.
- To monitor operations of city departments to see that services are provided most efficiently and cost-effectively.
- To submit proposals for grants that would provide funds for projects that would allow for infrastructure improvement.
- To monitor city financial data to see that revenues and expenditures are within budget limits set by Mayor and Council.
- Ensure integrity of financial reporting through f internal controls and sound accounting principles.

Goals:

- To continually comply with all state and federal regulations.
- To provide opportunities for staff development to serve the citizens better.
- To provide City services at the highest level possible.

Long-Term Priorities & Goals

Priorities:

- To develop quality programs for improving and expanding City service delivery that complies with the vision of the Mayor and Council.
- To offer a work environment that allows the city to attract and retain quality employees.
- Focus on quality customer service in all contacts with citizens and customers.

Goals:

- To utilize plans, studies, projections, and reports as a guide to formulate programmatic and long-term financial strategies to effectively handle the growth forecasted for the City.
- To use new information technologies to develop cost-effective means of interactive communication between staff and citizens.



General Government

Legislative

Purpose: The Legislative Department is comprised of the Mayor and City Council *(Governing Body)*, which is empowered by the City Charter to pass ordinances and resolutions, adopt regulations, and decide all policy items.

Core Services: The Mayor and City Council Members adopt policies, plans, regulations, and budgets so that the City can deliver high-quality municipal services, protect the health, safety, and welfare of its residents, and maintain its image as a great place to live.

Ongoing Activities & Initiatives

- Continue to provide leadership, vision, and direction in creating and implementing policies, strategic plans, and programs in response to community priorities.
- Continue the efficient and judicious use of available City resources and the stewardship of public funds.
- Continue to carefully consider land use related to development and redevelopment to ensure a well-planned community.
- Continue to encourage the development of quality, affordable, and safe housing.

Staffing Level

In the FY2023 Budget, the Legislative Department's staffing level consists of elected officials. The Mayor and one Council Member are elected at large, while districts elect the other five (5) Council Members. The Mayor and the City Council Members are elected on a non-partisan basis. The Mayor and the City Council Members serve staggered terms of office. The City's next election will be held in November 2023 for the Mayor, District 2, District 3, and District 4 council seats. Compensation for the elected officials is as follows: The Mayor receives $800 per month, and members of the City Council $500.

LEGISLATIVE Classification	2020 Actual	2021 Actual	2022 Amended	2023 Adopted	Pay Status Budget
Mayor	1	1	1	1	Elected
City Council	6	6	6	6	Elected
Total Legislative	**7**	**7**	**7**	**7**	

General Government

Legislative

Highlights of Budget Changes

In the FY2023 Budget, the Legislative Department's expenditures total $113,60. This represents an increase of $17,500 or 18% over the 2022 budget. The increase is attributed to costs associated with travel and training for elected officials in FY2023.

LEGISLATIVE Expenditure Category	2020 Actual	2021 Actual	2022 Budget	2023 Adopted	$ Change	% Change
Total Personnel Services & Benefits	53,288	51,943	53,600	53,600	-	0%
Total Purchased & Contracted Services	13,026	25,501	42,000	59,500	17,500	42%
Total Supplies & Expenditures	564	455	500	500	-	0%
Total Legislative Budget	**66,878**	**77,899**	**96,100**	**113,600**	**17,500**	**18%**

Legislative Detailed Expenditure Summary

Legislative Expenditure Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
Salaries - Professional Fees	45,600	44,350	45,600	45,600
Social Security (FICA) Contributions	2,827	2,750	3,000	3,000
Medicare	661	643	800	800
Retirement Contributions	4,200	4,200	4,200	4,200
Total Personnel Services & Benefits	**53,288**	**51,943**	**53,600**	**53,600**
Travel	9,396	5,635	23,007	29,750
Education & Training	3,630	19,866	18,993	29,750
Total Purchased & Contracted Services	**13,026**	**25,501**	**42,000**	**59,500**
Uniforms	564	455	500	500
Total Supplies & Expenditures	**564**	**455**	**500**	**500**
Total Legislative	**66,878**	**77,899**	**96,100**	**113,600**

General Government

Executive

Purpose: The Executive Department is led by the City Manager, who provides leadership, vision, and direction to the City service areas, implements City Council policy, and works with the Mayor, City Council, and general government staff to craft strategic and financial planning objectives.

Core Services: The City Manager's Office and staff work to implement the policies established and prioritized by the City Council, effectively lead the organization through innovation and improvements in service delivery, communicate effectively with citizens, exercise fiscal responsibility, and nurture a positive image of the City government.

Ongoing Activities & Initiatives

- Continue to evaluate and prioritize services. Seek innovative solutions to maintain high-quality core services.
- Continue to present information and recommendations to enable the Mayor/City Council to make decisions on matters of policy.
- Continue to respond promptly and positively to all citizens' requests and disseminate information regarding City activities on time.
- Provide input on regional and state issues which affect the City of Garden City.
- Monitor financial resources and economic conditions and consider timing concerning infrastructure needs.

Staffing Level

In the FY2023 Budget, the Executive Department's full-time employee staffing level is unchanged from 2022.

EXECUTIVE Classification	2020 Actual	2021 Actual	2022 Amended	2023 Adopted	Pay Status Budget
City Manager	1	1	1	1	Exempt
Assistant City Manager	1	1	--	--	Exempt
City Clerk / Finance Director	1	1	1	1	Exempt
Special Projects Coordinator	--	--	--	--	Exempt
Executive Administrative Assistant	--	--	1	1	Non-Exempt
Total Executive	**3**	**3**	**3**	**3**	

General Government

Executive

Highlights of Budget Changes

In the FY2023 Budget, the Executive Department's expenditures total $550,975, an increase of $91,248 or 20% over the FY2022 budget. The projected increase is mainly attributed to costs associated with contracting with Chatham Area Transit to expand bus service within the city.

EXECUTIVE Expenditure Category	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	$ Change	% Change
Total Personnel Services & Benefits	97,672	131,772	166,727	156,200	(10,527)	-6%
Total Purchased & Contracted Services	182,293	277,870	196,900	292,000	95,100	48%
Total Supplies & Expenditures	137,991	111,283	96,100	102,775	6,675	7%
Total Capital Expenditures	8,444	-	-	-	-	0%
Total Executive Budget	**426,400**	**520,925**	**459,727**	**550,975**	**91,248**	**20%**

Executive Detailed Expenditure Summary

Executive Expenditure Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
Salaries - Regular Employees	70,144	94,639	123,527	110,000
Salaries - Overtime	-	45	-	-
Group Insurance	10,330	15,874	15,000	17,000
Social Security (FICA) Contributions	4,171	5,898	8,000	8,000
Medicare	976	1,379	3,000	3,000
Retirement Contributions	10,471	11,520	13,500	15,000
ICMA RC 457 Match	1,364	2,187	3,500	3,000
Workers' Compensation	217	230	200	200
Total Personnel Services & Benefits	**97,672**	**131,772**	**166,727**	**156,200**
Professional - Legal Fees	88,006	107,705	75,000	75,000
Vehicle Maintenance & Repairs	810	102	500	2,000
Insurance, other than employee benefits	5,316	9,244	12,200	12,000
Advertising	(713)	(1,021)	3,000	2,000
Printing & Binding	511	2,259	3,500	1,500
Travel	-	597	-	500
Dues & Fees	17,311	17,236	17,200	18,500
Contracts & Agreements	17,404	75,041	26,000	115,000
Includes CAT Bus Service Costs ($60,000)				
Contracts & Agreements - Reoccuring	29,408	28,711	21,500	30,000
Bank Fees	24,140	36,896	35,000	35,000
Education & Training	100	1,100	3,000	500
Total Purchased & Contracted Services	**182,293**	**277,870**	**196,900**	**292,000**
General Supplies & Materials	10,980	8,190	13,500	10,000
Postage	108	68	100	25
Electricity	62,880	71,736	65,000	65,000
Gasoline	677	1,716	1,000	2,000
Food - Banquets & Flowers	2,982	7,905	6,000	7,500
Books & Periodicals	508	592	500	250
COVID-19 / Hurricane Preparation	59,857	13,884	10,000	10,000
Election Fees - Chatham County	-	7,192	-	8,000
Total Supplies & Expenditures	**137,991**	**111,283**	**96,100**	**102,775**
Total Operating Expenditures	**417,956**	**520,925**	**459,727**	**550,975**
Total Capital Expenditures	**8,444**	**-**	**-**	**-**
Total Executive	**426,400**	**520,925**	**459,727**	**550,975**

General Government

Information Technology / Information Systems (IT/IS)

Purpose: Information Technology / Information Systems Department enables the City to carry out its mission better to serve its citizens. The IT/IS Services operations framework is focused on seamless technology designed to maximize the value of investments in information systems, hardware, software, and technology resources.

Core Services: IT/IS activities include the procurement, implementation, and maintenance of technology for all City departments. Hardware support consists of all personal computers, laptops, scanners, printers, networked copiers, servers, phones, internet, data storage, data backup/recovery, virus protection, spam filtering, network security, recording/videoing of meetings, and building maintenance.

Ongoing Activities & Initiatives

- Continue providing technical assistance/guidance for effectively interacting with advancing technologies and continued development of efficient delivery systems to internal and external customers.
- Continue to electronically engage residents of our community in their governance by keeping the City's website and mobile app current.
- Maintain the working functionality of the City's computer network and ensure the integrity of all city technical processes and procedures.
- Continue researching new technologies to streamline business processes through technology and website enhancements to decrease costs and eliminate duplicate efforts. Evaluate community trends and consider associated facility and service needs.

Staffing Level

In the FY2023 Budget, the IT/IS Department's full-time employee staffing level is unchanged from 2022.

IT/IS Classification	2020 Actual	2021 Actual	2022 Amended	2023 Adopted	Pay Status Budget
IT/IS Director	1	1	--	--	Exempt
IT/IS Systems Administrator	--	--	1	1	Non-Exempt
IT/IS Technician	1	1	1	1	Non-Exempt
Facility Maintenance Coordinator	--	--	--	--	Non-Exempt
Receptionist City Hall Front Desk Lobby	--	--	1	1	Non-Exempt
Total IT / IS	**2**	**2**	**3**	**3**	

General Government

Information Technology / Information Systems (IT/IS)

Highlights of Budget Changes

In the FY2023 Budget, the IT/IS Department's expenditures total $781,553, a decrease of ($218,172) or (22%) under the FY2022 budget. The projected decrease is mainly attributed to a reduction in personnel costs due to restructuring the IT/IS department and completing several capital upgrades in 2022 (i.e., police body cam space, security cameras, etc.).

Information Technology / Information Systems Expenditure Category	2020 Actual	2021 Actual	2022 Budget	2022 Adopted	$ Change	% Change
Total Personnel Services & Benefits	144,813	160,528	270,500	214,800	(55,700)	-21%
Total Purchased & Contracted Services	321,442	477,171	408,925	434,040	25,115	6%
Total Supplies & Expenditures	38,405	40,584	90,300	132,713	42,413	47%
Total Operating Expenditures	**504,660**	**678,283**	**769,725**	**781,553**	**11,828**	**2%**
Capital Outlay - Computer Equipment	42,364	44,005	230,000	-	(230,000)	-100%
Total Capital Expenditures	**42,364**	**44,005**	**230,000**	**-**	**(230,000)**	**-100%**
Total IT / IS Budget	**547,024**	**722,288**	**999,725**	**781,553**	**(218,172)**	**-22%**

IT/ IS Detailed Expenditure Summary

Information Technology Expenditure Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
Salaries - Regular Employees	110,212	113,741	183,500	143,000
Salaries - Overtime	1,469	2,008	2,000	5,000
Group Insurance	18,675	21,248	50,000	30,000
Social Security (FICA) Contributions	6,556	6,976	11,500	11,500
Medicare	1,533	1,632	4,000	5,000
Retirement Contributions	6,587	12,288	15,000	15,000
ICMA RC 457 Match	2,374	2,405	4,000	5,000
Workers' Compensation	(2,595)	230	500	300
Total Personnel Services & Benefits	**144,813**	**160,528**	**270,500**	**214,800**
Custodial	6,350	3,775	6,500	8,400
Vehicle Maintenance & Repairs	150	1,382	100	1,000
City Hall Maintenance	42,740	117,696	70,000	90,000
Insurance, other than employee benefits	2,658	4,622	3,500	5,000
Communications	124,261	182,316	160,000	115,000
Travel	347	480	2,500	-
Dues & Fees	140	40	325	-
Contracts & Agreements	144,745	158,798	165,000	213,440
Education & Training	50	800	1,000	1,200
Contract Labor		7,262	-	-
Total Purchased & Contracted Services	**321,442**	**477,171**	**408,925**	**434,040**
General Supplies & Materials	2,090	1,860	1,500	1,500
Computer Eqpt. & Software	35,575	36,092	87,000	128,213
Gasoline	609	2,338	1,500	1,000
Books & Periodicals				1,000
Uniforms	132	294	300	1,000
Total Supplies & Expenditures	**38,405**	**40,584**	**90,300**	**132,713**
Total Operating Expenditures	**504,660**	**678,283**	**769,725**	**781,553**
Capital Outlay - Other Equipment	42,364	44,005	230,000	-
Total Capital Expenditures	**42,364**	**44,005**	**230,000**	**-**
Total Information Technology	**547,024**	**722,288**	**999,725**	**781,553**

General Government

Finance

Purpose: The Finance Department manages the City's financial affairs, including efficient and judicious use of available City resources and the stewardship of public funds.

Cores Services: Financial management activities include general accounting and budget management, accounts payable payment coordination, cash management and receipting, payroll, debt management, tax and licensing administration, receivables billing and collections (including Utility Billing), and grant and project accounting.

Ongoing Activities & Initiatives

- Continue providing outstanding professional services to all our customers.
- Continue promoting sound financial practices and strengthen internal control procedures to ensure that the City's assets are safeguarded and that City resources are responsive to community priorities.
- Report the City's financial condition accurately and promptly to Mayor, Council, City Manager, Department Heads, and the public.
- Prepare the City's fiscal year Comprehensive Annual Financial Report (CAFR) for submittal.
- To maintain a sound fiscal position for the city through developing and preparing the annual budget.

Staffing Level

In the FY2023 Budget, the Finance Department's full-time employee staffing level is unchanged from 2022.

Finance	2020 Actual	2021 Actual	2022 Amended	2023 Adopted	Pay Status Budget
Assistant Finance Director	0	1	1	1	Exempt
Accounting Division Manager (Senior Accounting Tech.)	1	0	0	0	Exempt
Revenue Collections/Utility Billing Manager	1	0	0	0	Exempt
Financial Specialist (Accounting Tech)	1	1	1	1	Non-Exempt
Utility Billing/Customer Service Tech.	2	2	2	2	Non-Exempt
Business License Tax Specialist	1	1	0	0	Non-Exempt
Total Finance FTE Staffing	**6**	**5**	**4**	**4**	

General Government

Finance

Highlights of Budget Changes

In the FY2023 Budget, the Finance Department's expenditures total $231,665, an increase of $68,600 or 42% over the FY2022 budget. The projected increase is mainly attributed to costs associated with upgrading the business license software program in the fiscal year 2023.

FINANCE Expenditure Category	2020 Actual	2021 Actual	2022 Budget	2023 Adopted	$ Change	% Change
Total Personnel Services & Benefits	100,466	86,588	105,100	122,600	17,500	17%
Total Purchased & Contracted Services	48,273	59,765	49,065	62,065	13,000	26%
Total Supplies & Expenditures	5,230	6,166	8,900	47,000	38,100	428%
Includes Tyler business license software upgrade ($40,000)						
Total Finance Budget	153,969	152,519	163,065	231,665	68,600	42%

Finance Detailed Expenditure Summary

Finance Expenditure Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
Salaries - Regular Employees	61,964	52,047	65,000	75,000
Salaries - Overtime	323	287	1,000	1,000
Group Insurance	25,724	18,340	26,000	30,000
Social Security (FICA) Contributions	3,662	2,944	3,500	5,000
Medicare	856	688	1,000	2,000
Retirement Contributions	7,084	11,904	7,500	8,000
ICMA RC 457 Match	550	31	1,000	1,500
Workers' Compensation	301	345	100	100
Total Personnel Services & Benefits	**100,466**	**86,588**	**105,100**	**122,600**
Professional Audit	17,875	15,750	16,000	15,000
Travel	-	-	-	-
Dues & Fees	265	215	265	265
Contracts & Agreements:	30,083	42,853	31,000	45,000
Education & Training	50	947	1,800	1,800
Contract Labor		-	-	-
Total Purchased & Contracted Services	**48,273**	**59,765**	**49,065**	**62,065**
General Supplies & Materials	2,000	3,788	5,400	5,000
Postage	1,822	1,710	2,000	2,000
Computer Equipment & Software	1,050	668	1,500	40,000
Includes Tyler Bus. Lic./Code/Bldg. Program ($40,000)				
Total Supplies & Expenditures	**5,229**	**6,166**	**8,900**	**47,000**
Total Operating Expenditures	**153,968**	**152,519**	**163,065**	**231,665**
Total Capital Expenditures	**-**	**-**	**-**	**-**
Total Finance	**153,968**	**152,519**	**163,065**	**231,665**

General Government

Human Resources

Purpose: Human Resources provides personnel consulting and employee services to the City of Garden City's management and employees to have capable and diverse staff to deliver services to the community.

Core Services: Human Resources activities include managing positions' recruitment and selection process, benefits administration, and the classification and compensation system. Human Resources works with management to create positive, healthy, and productive work environments consistent with the City's philosophy and in compliance with Federal, State, and local laws and regulations.

Ongoing Activities & Initiatives

- HR will continue to support each City Department in hiring and onboarding new employees. HR will also provide timely support for HR inquiries and general employment-related requests.

- Ensure employee relations are maintained. Provide support, direction, and counseling to Department Heads, supervisors, and employees concerning employee relations, performance, and disciplinary issues.

- Ensure the City's compensation and benefit plans are competitive to enhance the City's ability to attract and retain employees.

- Ensure timely compliance of workplace policy and procedures with federal and state legislative mandates; maintain safe work practices; communicate policy and procedural changes and safety procedures to employees through ongoing training sessions.

Staffing Level

In the FY2023 Budget, the Human Resources Department's full-time employee staffing level is unchanged from 2022. The Department has a part-time Payroll Coordinator that supports the HR Director with processing payroll, etc.

HUMAN RESOURCES Classification	2020 Actual	2021 Actual	2022 Amended	2023 Adopted	Pay Status Budget
Human Resources Director	1	1	1	1	Exempt
HR Generalist	--	--	--	--	Non-Exempt
Total Human Resources FTE Staffing	**1**	**1**	**1**	**1**	
Payroll Coordinator (Part-time)	1	1	1	1	Non-Exempt

General Government

Human Resources

Highlights of Budget Changes

In the FY2023 Budget, the Human Resources Department's expenditures total $261,258, an increase of $22,258 or 9% over the FY2022 budget. The projected increase is mainly attributed to automated payroll processing service costs. Funding is included in the department's budget to resume employee appreciation events (i.e., luncheons, service award ceremonies, etc.).

HUMAN RESOURCES Expenditure Category	2020 Actual	2021 Actual	2022 Budget	2023 Adopted	$ Change	% Change
Total Personnel Services & Benefits	150,537	157,944	186,008	183,208	(2,800)	-2%
Total Purchased & Contracted Services	36,180	66,460	46,365	60,250	13,885	30%
Total Supplies & Expenditures	5,786	12,863	6,325	17,800	11,475	181%
Total Human Resources Budget	**192,503**	**237,267**	**238,698**	**261,258**	**22,560**	**9%**

Human Resources Detailed Expenditure Summary

Human Resources Expenditure Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
Salaries - Regular Employees	95,415	62,711	105,500	75,000
Salaries - Part-time Employees	27,204	60,484	35,000	73,200
Salaries - Overtime	71	525	250	250
Group Insurance	9,216	10,456	15,000	10,000
Social Security (FICA) Contributions	7,324	7,421	9,000	6,000
Medicare	1,713	1,736	3,000	2,000
Retirement Contributions	7,210	12,947	15,000	15,000
ICMA RC 457 Match	2,207	1,434	3,000	1,500
Workers' Compensation	177	230	258	258
Total Personnel Services & Benefits	**150,537**	**157,944**	**186,008**	**183,208**
Advertising	694	1,627	2,000	2,000
Travel	-	-	1,000	4,000
Dues & Fees	50	577	365	650
Contracts & Agreements	35,031	63,597	38,000	13,900
Education & Training	405	660	5,000	8,700
Contract Labor *(Automated Payroll Services)*	-		-	31,000
Total Purchased & Contracted Services	**36,180**	**66,460**	**46,365**	**60,250**
General Supplies & Materials	1,401	2,964	1,500	2,500
Postage	54	30	75	100
Food, Banquets & Flowers	1,952	7,637	4,000	12,500
Books & Periodicals	2,132	2,232	650	1,700
Uniforms	247	-	100	1,000
Total Supplies & Expenditures	**5,786**	**12,863**	**6,325**	**17,800**
Total Human Resources	**192,504**	**237,268**	**238,698**	**261,258**

General Government

Municipal Court

Purpose: The Municipal Court provides objective, accessible and timely resolution of all cases appropriately coming before the Court, the protection of the rights of all individuals, and the dignified and fair treatment of all parties.

Cores Services: The Municipal Court conducts hearings in addition to determining all causes of prosecution for violating the laws and ordinances of the City of Garden City and specific laws of the State of Georgia. It has the power to compel the attendance of parties and witnesses and to compel the production of papers, to issue all processes and writs necessary to exercise jurisdiction, to punish contempt by fine or imprisonment or both, and to levy fines along with imprisonment of a convicted person.

Staffing Level

In the FY2023 Budget, the Municipal Court's full-time employee staffing level is unchanged from 2022.

Municipal Court	2020 Actual	2021 Actual	2022 Amended	2023 Adopted	Pay Status Budget
Municipal Court Clerk	1	1	1	1	Non-Exempt
Deputy Municipal Court Clerk	1	1	1	1	Non-Exempt
Total Municipal Court FTE Staffing	**2**	**2**	**2**	**2**	

Highlights of Budget Changes

In the FY2023 Budget, the Municipal Court's expenditures total $246,250, an increase of $2,042 or 1% over the FY2022 budget. The projected increase is mainly attributed to personnel services and supplies costs.

MUNICIPAL COURT Expenditure Category	2020 Actual	2021 Actual	2022 Budget	2023 Adopted	$ Change	% Change
Total Personnel Services & Benefits	2,402	99,107	126,513	132,300	5,787	5%
Total Purchased & Contracted Services	82,980	101,396	114,045	107,200	(6,845)	-6%
Total Supplies Expenditures	-	2,331	3,650	6,750	3,100	85%
Total Budget Expenditures	**85,382**	**202,834**	**244,208**	**246,250**	**2,042**	**1%**

General Government

Municipal Court

Municipal Court Detailed Expenditure Summary

Municipal Court Expenditure Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
Salaries - Regular Employees	2,402	70,694	79,600	90,000
Salaries - Overtime	-	323	1,000	3,000
Group Insurance	-	13,551	30,000	20,000
Social Security (FICA) Contributions	-	4,243	5,000	7,000
Medicare	-	992	1,200	2,000
Retirement Contributions	-	8,243	8,000	8,000
ICMA RC 457 Match	-	1,060	1,500	2,000
Workers' Compensation	-	-	213	300
Total Personnel Services & Benefits	**2,402**	**99,107**	**126,513**	**132,300**
Travel	-	110	1,000	2,000
Dues & Fees	-	125	45	200
Contracts & Agreements:	-	10,651	13,500	5,000
Education & Training	-	-	500	1,000
Contract Labor - Judge	37,500	36,250	40,000	40,000
Contract Labor - Solicitor	20,250	24,500	26,000	26,000
Contract Labor - Public Defender	19,950	24,000	26,000	26,000
Contract Labor - Court Interpreter	5,280	5,760	7,000	7,000
Total Purchased & Contracted	**82,980**	**101,396**	**114,045**	**107,200**
General Supplies & Materials	-	674	1,000	3,500
Postage	-	1,383	2,000	2,000
Books & Periodicals	-	-	250	250
Uniforms	-	274	400	1,000
Total Supplies Expenditures	**-**	**2,331**	**3,650**	**6,750**
Total Municipal Court	**85,382**	**202,834**	**244,208**	**246,250**

FY2023 Adopted Budget

PUBLIC SAFETY



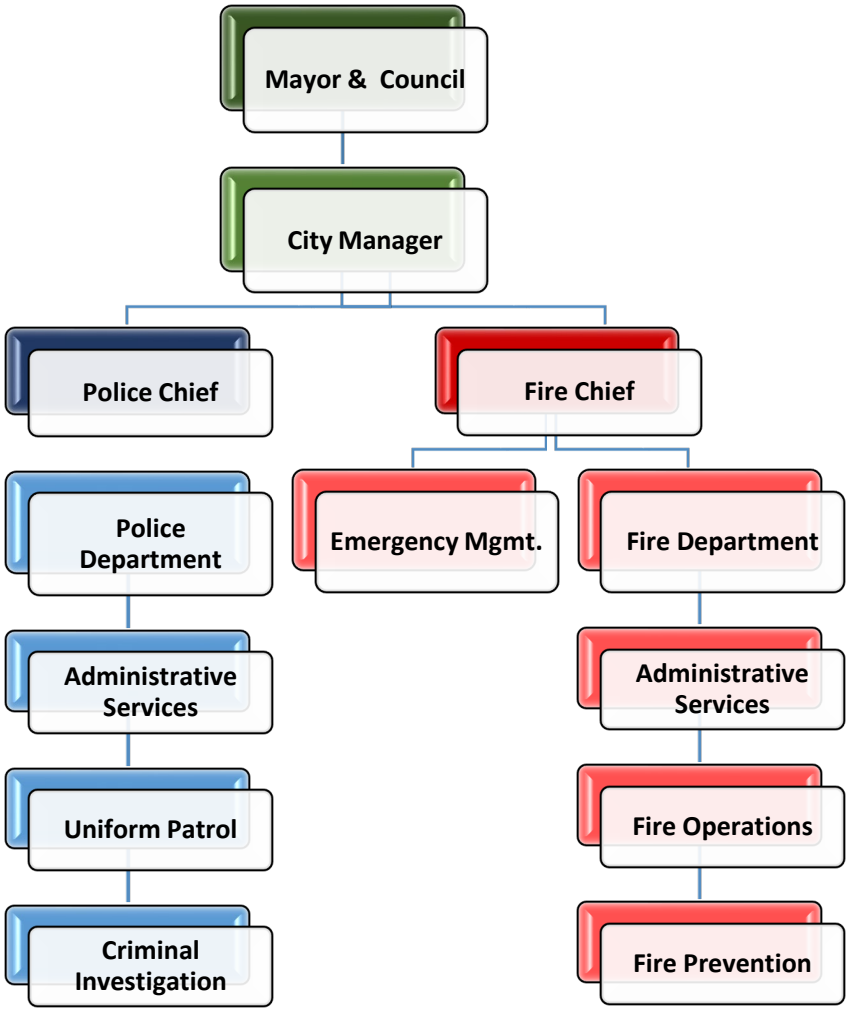
Departmental Summaries

- Police Department
- Emergency Management
- Fire Protection

Public Safety

Public Safety comprises departments and divisions responsible for ensuring the safety of all residents and visitors to the city. This function includes the following departments and divisions: Police Department, Emergency Management, and Fire Protection. Departments and divisions within Public Safety that are accounted for in the General Fund include Police and Emergency Management. Fire Protection is accounted for in an Enterprise Fund.

Public Safety Function Organization Chart



Fund Types Budgeted by the Public Safety Function

Fund	Department		
	Police	Emergency Mgmt.	Fire
General Fund	X	X	
Enterprise Fund			X
SPLOST Fund (CIP)	X		X

Public Safety

Short-Term Priorities & Goals

Priorities:

- Ensure law enforcement personnel and firefighters receive the proper training and materials to conduct their jobs safely.
- To update equipment as needed and specified by manufacturer's guidelines.

Goals:

- To continue education and training opportunities for public safety employees.
- To provide law enforcement personnel and firefighters with the equipment needed to perform their duties as new technology becomes available and cost-effective.

Long-Term Priorities & Goals

Priorities:

- To promote the safety and security of the community through proactive law enforcement operations and strategies.
- Promote fire safety and prevention education to the community through proactive prevention strategies.

Goals:

- To provide employees with the equipment and training necessary to complete their jobs and engage in proactive law enforcement and fire prevention strategies.
- To maintain enough personnel and equipment to ensure acceptable response times.





Public Safety

Police Department

Purpose: The Police Department provides quality police services to our community by proactively addressing crime and reducing victimization while safeguarding the constitutional rights of all people.

Core Services: The Police Department is comprised of four divisions. The Administrative Division is responsible for records, training, Municipal Court, and GCIC operations. The Patrol Division is responsible for all uniformed patrol and traffic operations. The Criminal Investigations Division investigates criminal activity, evidence custody, and asset forfeiture.

Ongoing Activities & Initiatives

- Continue our core mission of providing a safe and secure environment for our residents and visitors on a twenty-four-hour-a-day, seven-days-a-week, and three hundred and sixty-five days-a-year schedule.
- Continue completing scheduled audits by external agencies, including GCIC Audit of departmental record keeping and warrant handling and missing persons and stolen property reporting. Also, an audit of policies and practices to maintain accreditation.
- Continue community relations and positive presence by attending community events, school functions, and neighborhood watch meetings.

Staffing Level

In the FY2023 Budget, the Police Department's full-time employee staffing level reduction is attributed to not funding ongoing unfilled/vacant positions within the department.

Police	2020 Actual	2021 Actual	2022 Amended	2023 Adopted	Pay Status Budget
Sworn Positions					
Chief of Police	1	1	1	1	Exempt
Major	0	0	0	0	Exempt
Captain(s) Patrol/CID/Admin	2	3	3	4	Exempt
Lieutenant(s) Patrol/CID/Admin	3	1	1	2	Non-Exempt
Sergeant-Patrol	5	4	5	4	Non-Exempt
Corporal-Patrol	5	4	6	4	Non-Exempt
Detectives (CID)	4	5	2	4	Non-Exempt
Training Officer (Sgt.)	1	1	1	1	Non-Exempt
Community Relations Officer	1	1	0	0	Non-Exempt
City Marshal (Sgt./Cpl)	1	0	0	0	Exempt
Patrol Officers	12	16	15	12	Non-Exempt
Traffic Unit / K9	3	2	2	3	Non-Exempt
CNT Officers (Reimbursed by County)	1	1	1	1	Non-Exempt
Civilian Positions					
Executive Assistant to Chief of Police/Accreditation	1	1	1	1	Exempt
Evidence Custodian	1	1	1	1	Non-Exempt
Records Clerk	2	2	2	1	Non-Exempt
GCIC/NCIC TAC	0	0	0	1	Non-Exempt
Records Clerk/Lobby Receptionist	1	1	0	0	Non-Exempt
Code Enforcement Officers	0	0	0	0	Non-Exempt
Total Police FTE Staffing Level	**44**	**44**	**41**	**40**	

Public Safety

Police Department

Highlights of Budget Changes

In the FY2023 Budget, the Police Department's operating expenditures total $4,734,645, an increase of $340,265 or 8% over the FY2022 budget. The projected increase is mainly attributed to personnel services and benefits costs.

Capital expenditures totaled $300,000. This funding is allocated in the FY2023 SPLOST Fund Budget to purchase five (5) fully equipped police vehicles.

POLICE Expenditure Category	2020 Actual	2021 Actual	2022 Budget	2023 Adopted	$ Change	% Change
Total Personnel Services & Benefits	3,408,136	3,527,034	3,712,636	3,989,634	276,998	7%
Total Purchased & Contracted Services	349,931	320,980	365,950	349,900	(16,050)	-4%
Total Supplies & Expenditures	292,748	319,507	296,794	382,111	85,317	29%
Total Miscellaneous	17,726	24,701	19,000	13,000	(6,000)	-32%
Total Police Expenditures	**4,068,541**	**4,192,222**	**4,394,380**	**4,734,645**	**340,265**	**8%**

Police Department Detailed Expenditure Summary

Police Expenditure Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
Salaries - Regular Employees	2,195,287	2,278,980	2,382,320	2,578,034
Salaries - Overtime	140,905	104,576	100,300	105,000
Group Insurance	519,266	551,017	600,000	662,500
Social Security (FICA) Contributions	135,449	141,001	152,800	168,000
Medicare	31,678	32,999	35,800	40,000
Retirement Contributions	253,285	277,780	290,700	300,000
ICMA RC 457 Match	34,246	32,292	38,600	40,000
Peace Officers Annuity	7,360	7,975	11,700	11,100
Workers' Compensation	80,925	95,668	100,416	85,000
Total Personnel Services & Benefits	**3,408,136**	**3,527,034**	**3,712,636**	**3,989,634**
Vehicle Maintenance & Repairs	76,649	77,607	75,000	70,000
Equipment Maintenance & Repairs	7,251	16,243	15,000	13,500
Insurance, other than employee benefits	132,911	121,555	125,800	125,000
Travel	9,290	8,660	15,000	12,000
Dues & Fees	1,649	1,868	3,000	3,700
Contracts & Agreements:	109,888	81,616	106,150	109,700
Education & Training	10,337	13,431	22,000	16,000
Contract Labor	1,956	-	4,000	-
Total Purchased & Contracted Services	**349,931**	**320,980**	**365,950**	**349,900**
General Supplies & Materials	14,940	23,749	25,000	22,500
Postage	3,102	493	500	500
CID Supplies	9,746	10,000	10,000	10,000
Electricity	62,879	71,736	65,000	65,000
Gasoline	114,135	152,502	125,000	200,000
Books & Periodicals	1,893	427	1,000	1,000
Small Equipment	30,363	9,250	12,000	30,000
Special Gear	-	14,032	20,000	15,000
Small Equipment - LLEBG	32,000	11,000	13,294	13,111
Uniforms	23,689	26,319	25,000	25,000
Total Supplies & Expenditures	**292,748**	**319,507**	**296,794**	**382,111**
Community Oriented Policing	1,751	1,684	2,000	1,000
Armory	9,383	21,017	15,000	10,000
Damage Claims Paid	4,365	2,000	2,000	2,000
Total Miscellaneous	**17,726**	**24,701**	**19,000**	**13,000**
Total Police	**4,068,540**	**4,192,222**	**4,394,380**	**4,734,645**

Public Safety

Emergency Management

Purpose: The Emergency Management Program provides for the development and coordination of the City's emergency management activities, which will enable adequate preparation for and efficient response to emergencies and disasters to save lives, reduce human suffering, and reduce property loss.

Core Services: Emergency Management develops plans and establishes contracts to protect the City financially and logistically from unnatural and natural disasters. Contracts include debris management, debris monitoring, insurance liability assurance, and FEMA certification of Debris and Hurricane Management plans. The department also coordinates purchasing all supplies needed to feed, bed, and provide for emergency reentry teams.

Ongoing Activities & Initiatives

- Continue to improve response and recovery capabilities and preparation to protect the city in the event of natural or manufactured disasters.

Staffing Level

The Fire Chief serves as the City's Emergency Management Coordinator.

Highlights of Budget Changes

In the FY2023 Budget, the Emergency Management Department's expenditures total $11,500, which is unchanged from the FY2022 budget.

EMERGENCY MANAGEMENT Expenditure Category	2020 Actual	2021 Actual	2022 Budget	2023 Adopted	$ Change	% Change
Total Personnel Services & Benefits	-	-	-	-	-	
Total Purchased & Contracted Services	-	-	4,000	4,000	-	0%
Total Supplies & Expenditures	600	398	7,500	7,500	-	0%
Total Expenditures	**600**	**398**	**11,500**	**11,500**	**-**	**0%**

Emergency Management Detailed Expenditure Summary

Emergency Management Expenditure Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
Travel	-	-	1,000	1,000
Contracts & Agreements:	-	-	1,000	1,000
Education & Training	-	-	2,000	2,000
Total Purchased & Contracted Services	**-**	**-**	**4,000**	**4,000**
General Supplies & Materials	180	398	2,000	2,000
Small Equipment	420	-	5,500	5,500
Total Supplies & Expenditures	**600**	**398**	**7,500**	**7,500**
Total Emergency Management	**600**	**398**	**11,500**	**11,500**

Public Safety

Fire Department

Purpose: The Fire Department provides professional services to the community to minimize the loss of life and property through prevention, suppression, and mitigation of hazards within the scope of available resources.

Core Services: The Fire Department is made up of two fire stations. All of the City's firefighters are state and nationally-certified professional firefighters certified by the National Professional Qualifications System.

Ongoing Activities & Initiatives

- Continue to stress fire prevention through annual pre-fire planning of businesses.
- Continue to stress fire prevention through visits to public schools and other organizations.
- Continue to train firefighters to stress safety in their work.
- Continue to pursue grants and develop additional funding strategies for needed capital items as an alternative funding source.

Staffing Level

In the FY2023 Budget, the Fire Department's full-time and part-time employee staffing level is unchanged from 2022.

Fire	2020 Actual	2021 Actual	2022 Amended	2023 Adopted	Pay Status Budget
Fire Chief	1	1	1	1	Exempt
Deputy Fire Chief	1	1	1	1	Exempt
Fire Captain	3	3	3	3	Exempt
Fire Lieutenant	0	0	6	6	
Fire Marshal	1	1	1	1	Exempt
Deputy Fire Marshal	0	1	1	1	Exempt
Administration Assistant	1	1	1	1	Non-Exempt
Firefighter	12	13	11	11	Non-Exempt
Total Fire FTE Budgeted Positions	**19**	**21**	**25**	**25**	
Total Fire PTE Budgeted Positions	**10**	**10**	**4**	**4**	

Public Safety

Fire Department

Highlights of Budget Changes

In the FY2023 Budget, the Fire Department's expenditures total $2,755,900, an increase of 22% or $490,691 over the FY2022 budget. The projected increase is mainly attributed to personnel services and benefits costs.

Capital expenditures totaled $83,200. This funding is allocated in the FY2023 SPLOST Fund Budget to replace six (6) self-contained breathing apparatuses and six (6) Motorola portable radios.

FIRE PROTECTION FUND Expenditure Category	2020 Actual	2021 Actual	2022 Budget	2023 Adopted	$ Change	% Change
Total Personnel Services & Benefits	1,592,644	1,609,412	1,714,750	2,188,000	473,250	28%
Total Purchased & Contracted	174,796	227,489	234,444	368,000	133,556	57%
Total Supplies & Expenditures	113,200	136,595	152,800	184,900	32,100	21%
Total Miscellaneous	166,487	159,630	163,215	15,000	(148,215)	-91%
Total Capital Expenditures	27,768	6,874	-	-	-	
Total Expenditures	**2,074,895**	**2,140,000**	**2,265,209**	**2,755,900**	**490,691**	**22%**

Fire Department Detailed Expenditure Summary

Fire Protection Fund Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
Salaries - Regular Employees	941,039	864,330	905,750	1,300,000
Salaries - Part-time	77,625	77,562	100,000	100,000
Salaries - Overtime	124,331	157,939	100,000	100,000
Group Insurance	274,379	276,282	380,300	360,000
Social Security (FICA) Contributions	64,971	66,732	65,000	100,000
Medicare	15,195	15,607	16,500	21,000
Retirement Contributions	54,823	109,929	100,000	157,000
ICMA RC 457 Match	13,921	14,374	15,000	20,000
Workers' Compensation	26,360	26,657	32,200	30,000
Total Personnel Services & Benefits	**1,592,644**	**1,609,412**	**1,714,750**	**2,188,000**
Purchases/Contracted Services *(Southside Fire/Chatham)*			-	111,800
Vehicle Maintenance & Repairs	41,238	51,882	70,000	79,000
Equipment Maintenance & Repairs	11,028	13,855	15,000	15,000
Building Maintenance & Repairs	6,886	11,884	15,000	22,500
Insurance, other than employee benefits *(GIRMA)*	29,240	41,557	35,444	42,000
Travel	10,180	6,764	11,000	13,000
Dues & Fees	8,759	8,892	9,500	22,300
Contracts & Agreements:	61,691	87,538	64,200	48,100
Education & Training	5,774	5,118	14,300	14,300
Total Purchased & Contracted Services	**174,796**	**227,489**	**234,444**	**368,000**
General Supplies & Materials	16,063	11,863	12,000	15,000
Postage	606	637	400	700
Natural Gas	5,319	6,837	6,000	7,000
Electricity	19,133	18,886	21,200	21,200
Gasoline	20,194	28,003	20,000	40,000
Food, Banquets & Flowers	819	2,846	1,500	1,500
Books & Periodicals	3,559	1,485	5,000	5,000
Small Equipment	10,128	32,527	40,500	37,500
Turn-out Gear/Special Gear	22,257	11,947	16,200	27,000
Uniforms	9,588	13,764	15,000	15,000
Medicial Supplies	5,533	7,800	15,000	15,000
Total Supplies & Expenditures	**113,200**	**136,595**	**152,800**	**184,900**
Fire Prevention	59	2,710	5,500	10,000
Capital Lease Debt Service Payment	141,438	145,101	148,859	-
Capital Lease Interest	11,277	7,614	3,855	-
Bad Debt Expense	13,713	4,205	5,000	5,000
Total Miscellaneous Expenditures	**166,487**	**159,630**	**163,215**	**15,000**
Total Operating Expenditures	**2,047,127**	**2,133,125**	**2,265,209**	**2,755,900**
Capital Outlay Other Equipment	27,768	6,874	-	-
Total Capital Expenditures	**27,768**	**6,874**	**-**	**-**
Total Fire Protection Fund	**2,074,895**	**2,139,999**	**2,265,209**	**2,755,900**

FY2023 Adopted Budget

PARKS & RECREATION



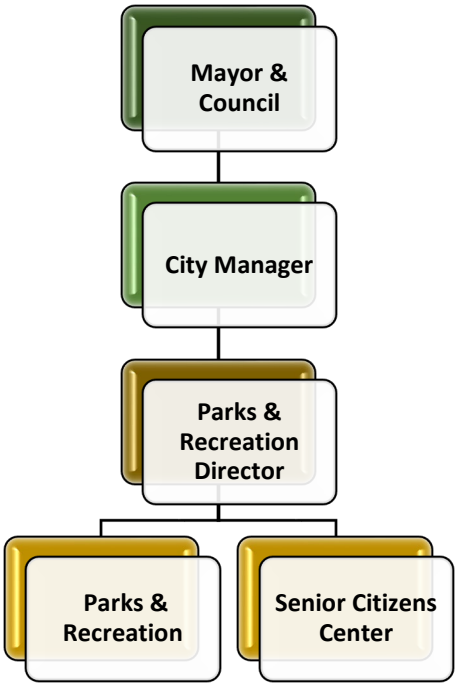
Departmental Summaries

- **Parks & Recreation**
- **Senior Citizens Center**

Parks & Recreation

Parks and Recreation include management of all the City's parks and recreation programs. This department also oversees programs offered by the Senior Citizens Center, which has its operating budget.

Parks & Recreation Organization Chart



Fund Types Budgeted by the Parks & Recreation Function

Fund	Department	
	Parks & Recreation	Senior Citizens Center
General Fund	X	X
SPLOST Fund	X	

Parks & Recreation

Short-Term Priorities & Goals

Priorities:

- Ensure fiscal responsibility via accurate forecasting of community necessities and department resources.
- Provide a safe and healthy environment for citizens to enjoy recreational activities at the different parks within the city.

Goals:

- Use the operating and capital improvement budgets to allocate funds and resources that will provide a high level of service to meet community needs.
- Continue to provide services to foster lasting, strong relationships between staff and the citizens.

Long-Term Priorities & Goals

Priorities:

- To maintain the City's Recreation Department at an efficient level of service.
- Examine goals to ensure the quality and efficiency of department and recreation programs.

Goals:

- Continue to examine areas that lend themselves to department improvements, such as public relations and timely response to citizen inquiry.
- To provide employees with the equipment and information necessary to complete their jobs.
- Continue to improve efficient and cost-effective use of the City's resources.



Parks & Recreation

Purpose: The Parks & Recreation Department provides diverse, year-round recreational opportunities through the preservation of open space, park settings, and recreational facilities and programs for the citizens of Garden City while enhancing the overall quality of life in Garden City.

Core Services: Recreation provides year-round activities such as Youth Baseball, Girls Fast Pitch Softball, T-Ball, Football, Cheerleading, Soccer, and Basketball. The non-team sports programs include summer day camps, swimming lessons, public swimming, after-school programs, and senior citizen programs.

Ongoing Activities & Initiatives

- The focus will be on designing and constructing a new gymnasium/recreation complex.
- Continue to upgrade and repair recreational facilities and the senior center structurally and cosmetically.
- Provide a safe and healthy environment for citizens to enjoy recreational activities at the City's parks.
- Continue to provide year-round sports opportunities, including youth programs emphasizing fun within a structured sports environment.
- Continue to offer various programs and services for our seniors designed to enhance the quality of their lives and maintain their independence.

Staffing Level

In the FY2023 Budget, the Parks & Recreation Department's full-time employee staffing is unchanged from 2022.

Parks & Recreation	2020 Actual	2021 Actual	2022 Amended	2023 Adopted	Pay Status Budget
Director of Parks & Recreation	1	1	1	1	Exempt
Recreation Program Coordinator	1	1	1	1	Non-Exempt
After-School Program Coordinator	1	1	1	1	Non-Exempt
Senior Groundskeeper	1	1	1	1	Non-Exempt
Parks & Recreation Technician (Groundskeeper)	2	2	3	3	Non-Exempt
Administrative Assistant	1	1	1	1	Non-Exempt
Total Recreation FTE Staffing	**7**	**7**	**8**	**8**	

Parks & Recreation

Highlights of Budget Changes

In the FY2023 Budget, the Parks & Recreation Department's expenditures total $967,800, an increase of $18,036 or 2% over the FY2022 budget. The projected increase is mainly attributed to personnel services and benefit costs.

Capital expenditures totaled $1,025,000. This includes General Fund capital expenditures of $25,000 and SPLOST Fund capital expenditures of $1,000,000. These funds will provide for the preliminary site improvements associated with relocating the recreation department to a temporary facility and starting construction on the new gymnasium/recreation complex.

PARKS & RECREATION Expenditure Category	2020 Actual	2021 Actual	2022 Budget	2023 Adopted	$ Change	% Change
Total Personnel Services & Benefits	440,067	562,391	580,300	638,500	58,200	10%
Total Purchased & Contracted Services	145,540	213,065	159,300	153,700	(5,600)	-4%
Total Supplies & Expenditures	114,870	145,877	156,600	150,600	(6,000)	-4%
Total Operating Expenditures	**700,477**	**921,333**	**896,200**	**942,800**	**46,600**	**5%**
Capital Outlay - Building & Site Improvements	25,770	26,584	53,564	25,000	(28,564)	
Total Capital Expenditures	**25,770**	**26,584**	**53,564**	**25,000**	**(28,564)**	
Total Expenditures	**726,247**	**947,917**	**949,764**	**967,800**	**18,036**	**2%**

Parks & Recreation Detailed Expenditure Summary

Parks & Recreation Expenditure Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
Salaries - Regular Employees	290,950	304,293	313,800	350,000
Salaries - Part time/Temporary Employees	8,492	54,803	55,000	55,000
Salaries - Overtime	6,125	18,562	10,000	15,000
Group Insurance	81,247	110,225	119,000	125,000
Social Security (FICA) Contributions	17,531	21,990	23,500	30,000
Medicare	4,100	5,143	5,500	7,000
Retirement Contributions	19,885	32,148	42,000	45,000
ICMA RC 457 Match	3,488	4,104	5,000	5,500
Workers' Compensation	8,248	9,218	6,500	6,000
Total Personnel Services & Benefits	**440,067**	**562,391**	**580,300**	**638,500**
Umpires & Referees	4,490	5,390	8,000	8,000
Vehicle Maintenance & Repairs	6,278	4,197	5,000	5,000
Equipment Maintenance & Repairs	6,581	10,286	7,500	7,500
Gym Maintenance & Repairs	12,824	21,707	15,000	10,000
Stadium Maintenance & Repairs	21,412	24,653	14,000	10,000
Ball Park Maintenance & Repairs	17,640	16,828	15,000	15,000
Swimming Pool Maintenance & Repairs	767	2,370	3,500	5,000
Cooper Center Maintenance & Repairs	3,910	3,357	4,000	4,000
General Park Maintenance	10,502	25,936	10,000	10,000
Insurance, other than employee benefits	15,949	18,448	18,100	18,500
Advertising	1,459	15,581	3,000	3,000
Travel	1,056	2,546	3,000	3,000
Due & Fees	1,665	2,330	2,000	2,500
Contracts & Agreements	24,561	24,508	27,000	27,000
Education & Training	-	-	200	200
Contract Labor	16,446	17,852	24,000	25,000
Total Purchased & Contracted Services	**145,540**	**213,065**	**159,300**	**153,700**
General Supplies & Materials	1,774	1,224	5,000	5,000
Postage	1	630	100	100
Trophies & Awards	2,013	1,877	5,000	4,000
Cooper Center Supplies	3,387	1,055	3,500	3,500
Player Uniforms/Sports Equipment	12,790	29,490	25,000	25,000
Chemicals	5,464	6,429	6,000	6,000
Summer Program Supplies	-	3,427	4,000	4,000
Christmas Decorations	5,602	8,600	7,000	5,000
Concession Supplies	1,516	1,394	3,000	3,000
Natural Gas	8,892	9,969	10,000	5,000
Electricity	61,883	66,561	67,000	65,000
Gasoline	7,075	10,464	9,000	13,000
Food - Banquets & Special Events	2,062	2,806	9,000	9,000
Small Equipment	2,410	1,952	3,000	3,000
Total Supplies & Expenditures	**114,870**	**145,877**	**156,600**	**150,600**
Total Operating Expenditures	**700,476**	**921,333**	**896,200**	**942,800**
Capital Outlay - Machinery & Equipment	12,995	-	20,549	-
Capital Outlay - Vehicles	-	-	26,515	-
Site Improvements	-	26,513	-	25,000
Building & Building Improvements	3,750	71	6,500	-
Total Capital Outlay Expenditures	**25,770**	**26,584**	**53,564**	**25,000**
Total Parks & Recreation	**726,246**	**947,917**	**949,764**	**967,800**

Parks & Recreation

Senior Citizens Center

Staffing Level

In the FY2023 Budget, the Senior Citizens Center's full-time employee staffing level is unchanged from 2022.

Senior Citizens Center	2020 Actual	2021 Actual	2022 Amended	2023 Adopted	Pay Status Budget
Senior Center Manager	1	1	1	1	Exempt
Senior Center Program Leader	0	0	0	0	Non-Exempt
Total Senior Center FTE Staffing	**1**	**1**	**1**	**1**	

Highlights of Budget Changes

In the FY2023 Budget, the Senior Citizens Center's operating expenditures total $221,000, a decrease of ($43,000) or (16%) under the FY2022 budget. The projected decrease is mainly attributed to a reduction in full-time personnel services and benefit costs due to utilizing contract labor and part-time staff.

SENIOR CITIZENS CENTER Expenditure Category	2020 Actual	2021 Actual	2022 Budget	2023 Adopted	$ Change	% Change
Total Personnel Services & Benefits	79,069	78,740	174,500	119,000	(55,500)	-32%
Total Purchased & Contracted Services	27,379	48,821	44,800	55,800	11,000	25%
Total Supplies & Expenditures	19,026	33,820	44,700	46,200	1,500	3%
Total Operating Expenditures	**125,474**	**161,381**	**264,000**	**221,000**	**(43,000)**	**-16%**
Total Expenditures	**125,474**	**161,381**	**264,000**	**221,000**	**(43,000)**	**-16%**

Senior Citizens Center Detailed Expenditure Summary

Senior Citizens Center Expenditure Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
Salaries - Regular Employees	54,387	55,020	101,000	61,500
Salaries - Part-time		-	20,000	20,000
Salaries - Overtime		-	1,000	1,000
Group Insurance	8,939	10,196	25,000	15,000
Social Security (FICA) Contributions	3,243	3,344	6,500	6,000
Medicare	758	782	2,000	2,000
Retirement Contributions	8,700	6,035	13,000	10,000
ICMA RC 457 Match	1,597	1,616	3,500	2,500
Workers' Compensation	1,445	1,747	2,500	1,000
Total Personnel Services & Benefits	**79,069**	**78,740**	**174,500**	**119,000**
Custodial	1,659	3,363	6,000	7,000
Repairs & Maintenance	2,122	3,049	5,000	5,000
Travel	-	-	2,000	2,000
Dues & Fees	340	340	350	350
Contracts & Agreements:	1,551	1,635	1,450	1,450
Contract Labor	21,706	40,434	30,000	40,000
Total Purchased & Contracted Services	**27,379**	**48,821**	**44,800**	**55,800**
General Supplies & Materials	79	392	1,500	1,500
Postage	-	-	-	-
Natural Gas	1,511	1,679	2,000	2,000
Electricity	7,334	8,563	10,000	10,000
Gasoline	-	-	200	200
Food, Banquets & Flowers	10,102	23,186	28,000	30,000
Small Equipment	-	-	3,000	2,500
Total Supplies & Expenditures	**19,026**	**33,820**	**44,700**	**46,200**
Total Operating Expenditures	**125,474**	**161,381**	**264,000**	**221,000**
Total Capital Expenditures	**-**	**-**	**-**	**-**
Total Senior Citizens Center	**125,474**	**161,381**	**264,000**	**221,000**

FY2023 Adopted Budget

HOUSING & DEVELOPMENT



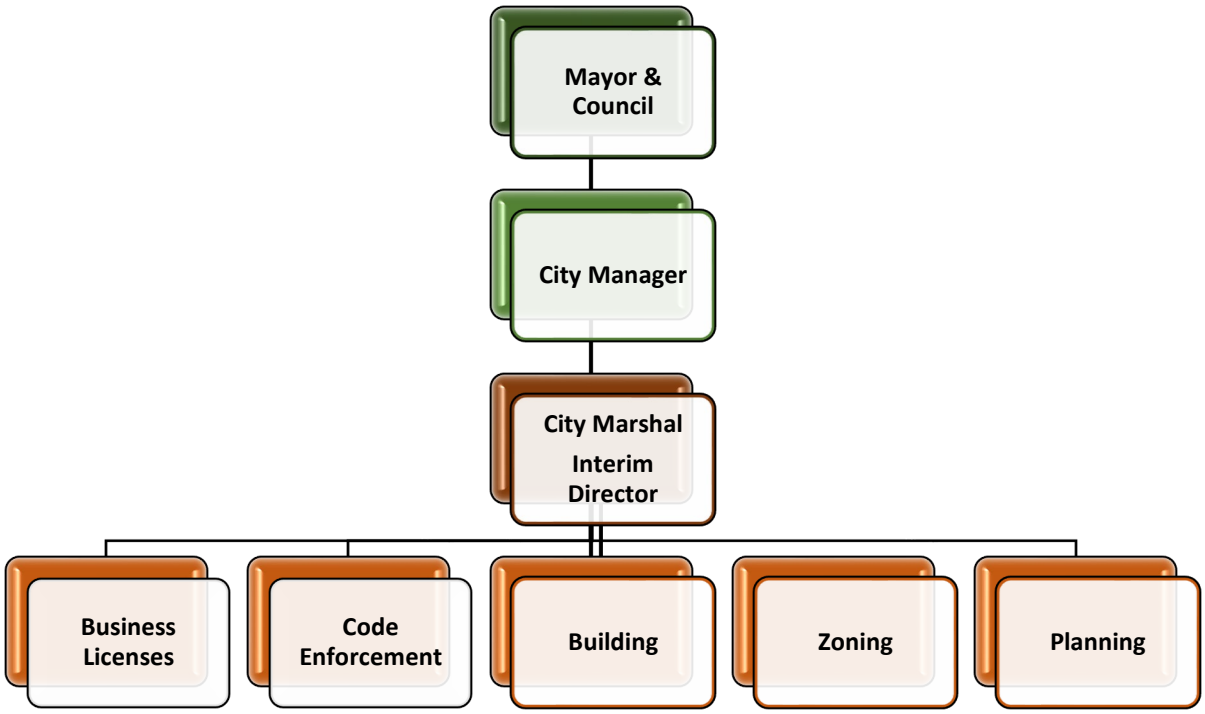
Departmental Summaries

- **Planning, Zoning & Building Department**

Housing & Development

Housing and Development encompass the various divisions of the Planning, Zoning, & Building Department responsible for enforcing zoning ordinance regulations, development, building, permitting, inspections, code enforcement, and business licenses.

Planning, Zoning & Building Department Organizational Chart



Fund Types Budgeted by the Housing & Development Function

Fund	Department
	Planning, Zoning & Building
General Fund	X

Housing & Development

Short-Term Priorities & Goals

Priorities:

- Continue excellence in planning, zoning, and building inspections to ensure safe, desirable, and quality development within Garden City while working to preserve existing neighborhoods and commercial areas.
- Ensure fiscal responsibility via accurate forecasting of community necessities and department resources.

Goals:

- Use the operating and capital improvement budgets to allocate funds and resources that will provide a high level of service to meet community needs.
- Continue to provide services to foster lasting, strong relationships between staff and the citizens.

Long-Term Priorities & Goals

Priorities:

- To maintain the City's Planning, Zoning & Building Department at an efficient level of service.

Goals:

- Familiarize staff with new development concepts, building practices, and training opportunities.
- Implement long-term plans and strategies to handle the growth of the City effectively.
- Continue to examine areas that lend themselves to department improvement, such as public relations efforts.



Housing & Development

Planning, Zoning, & Building

Purpose: Planning, Zoning, & Building provides the City's elected and appointed officials, citizens, businesses, and development community with information used to support decisions, enhance the understanding of the development process, and ensure continued quality residential, commercial, and industrial development within the City of Garden City.

Core Services: Planning, Zoning, & Building activities include land use planning, construction permitting, inspections, code enforcement, verifying and maintaining compliance with the City's Zoning Code. Planning & Zoning also works with the Planning Commission / Board of Zoning Appeals to review and recommend actions for changes in zoning, plat boundary amendments, and variances.

Ongoing Activities & Initiatives

- Continue current planning and development review – reviewing and processing development applications according to the Comprehensive Plan and Zoning Code.
- Continue reviewing and processing business license applications in compliance with the City's Codes.
- Continue working to maintain quality neighborhoods and commercial areas by inspecting projects after construction to verify and maintain compliance with the City's Codes.
- Continue to provide the City's elected and appointed officials, citizens, businesses, and development community with information and professional expertise to support decisions, enhance the understanding of the development process, and ensure continued quality residential, commercial, and industrial development within Garden City.
- Continue to expand Code Enforcement efforts, including combating neighborhood degradation, condemning derelict properties and abandoned vehicles, and other conditions leading to blight.

Staffing Level

In the FY2023 Budget, the Planning, Zoning & Building Department's full-time staffing level is unchanged from 2022.

Planning, Zoning & Building	2020 Actual	2021 Actual	2022 Amended	2023 Adopted	Pay Status Budget
Chief Building Inspector	1	1	1	1	Exempt
Inspector	1	1	0	0	Non-Exempt
Code Enforcement Officer	0	1	2	2	Non-Exempt
Zoning Administrator	1	1	1	1	Non-Exempt
Administrative Assistant	1	1	1	1	Non-Exempt
Business License Tax Specialist			1	1	Non-Exempt
Total PZB FTE Staffing	**4**	**5**	**6**	**6**	

Housing & Development

Planning, Zoning, & Building

Highlights of Budget Changes

In the FY2023 Budget, the Planning, Zoning, & Building Department's expenditures total $675,000, a decrease of ($56,739) or (8%) under the FY2022 budget. The projected decrease is mainly attributed to a reduction in contract labor services associated with demolishing abandoned structures and property maintenance for overgrown lots.

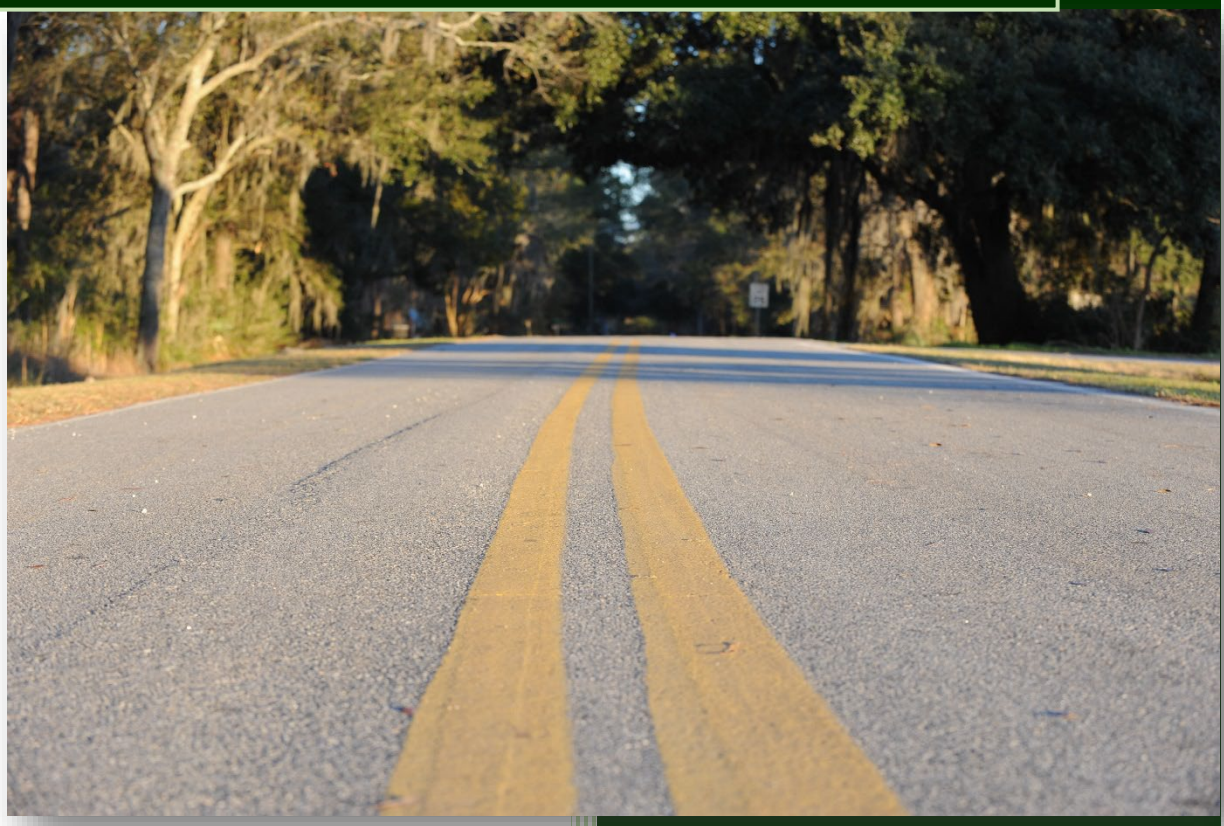
PLANNING, ZONING & BUILDING Expenditure Category	2020 Actual	2021 Actual	2022 Budget	2023 Adopted	$ Change	% Change
Total Personnel Services & Benefits	205,053	366,617	379,539	413,000	33,461	9%
Total Purchased & Contracted Services	156,549	118,810	293,500	236,000	(57,500)	-20%
Total Supplies & Expenditures	14,005	12,602	19,200	26,000	6,800	35%
Total Operating Expenditures	**375,607**	**498,029**	**692,239**	**675,000**	**(17,239)**	**-2%**
Capital Outlay - Vehicles	-	-	39,500	-	-	
Total Capital Expenditures	**-**	**-**	**39,500**	**-**	**(39,500)**	
Total Expenditures	**375,607**	**498,029**	**731,739**	**675,000**	**(56,739)**	**-8%**

Planning, Zoning, & Building Detailed Expenditure Summary

Planning, Zoning, & Building Expenditure Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
Salaries - Regular Employees	148,438	261,228	260,839	279,000
Salaries - Part-time	-	722	25,000	20,000
Salaries - Overtime	1,747	9,508	2,500	5,000
Group Insurance	33,659	44,154	39,000	45,000
Social Security (FICA) Contributions	8,465	16,712	17,000	20,000
Medicare	1,980	3,908	4,000	5,000
Retirement Contributions	4,350	21,658	25,000	30,000
ICMA RC 457 Match	306	2,992	3,200	5,000
Workers' Compensation	6,108	5,734	3,000	4,000
Total Personnel Services & Benefits	**205,053**	**366,617**	**379,539**	**413,000**
Maps, Charts & Plans	559	-	1,500	1,500
Professional Engineering Fees (Site Plan Review)	86,894	70,698	75,000	75,000
Vehicle Maintenance & Repairs	5,937	4,823	7,500	12,000
Insurance, other than employee benefits	7,975	10,152	8,000	8,000
Advertising	1,125	5,711	5,000	5,000
Travel	-	-	6,000	6,000
Dues & Fees	275	791	1,000	1,500
Contracts & Agreements	50,976	24,584	35,000	35,000
Contract Fee for Inspection Services (SafeBuilt)	240	255	20,000	20,000
Education & Training	2,569	1,795	7,000	7,000
Contract Labor	-	-	25,000	25,000
Contract Labor - Demolition	-	-	75,000	15,000
Contract Labor - Overgrown Lots	-	-	27,500	25,000
Total Purchased & Contracted Services	**156,549**	**118,810**	**293,500**	**236,000**
General Supplies & Materials	2,040	2,471	3,000	3,000
Postage	365	1,791	1,500	3,000
Gasoline	1,653	2,725	4,700	10,000
Books & Periodicals	6,660	5,239	7,500	7,500
Small Equipment	1,186	-	1,000	1,000
Uniforms	2,100	376	1,500	1,500
Damage Claims	-	-	-	-
Total Supplies & Expenditures	**14,005**	**12,602**	**19,200**	**26,000**
Total Operating Expenditures	**375,607**	**498,029**	**692,239**	**675,000**
Vehicles	-	-	39,500	-
Total Capital Expenditures	**-**	**-**	**39,500**	**-**
Total Planning, Zoning, & Building	**375,607**	**498,029**	**731,739**	**675,000**

FY2023 Adopted Budget

PUBLIC WORKS



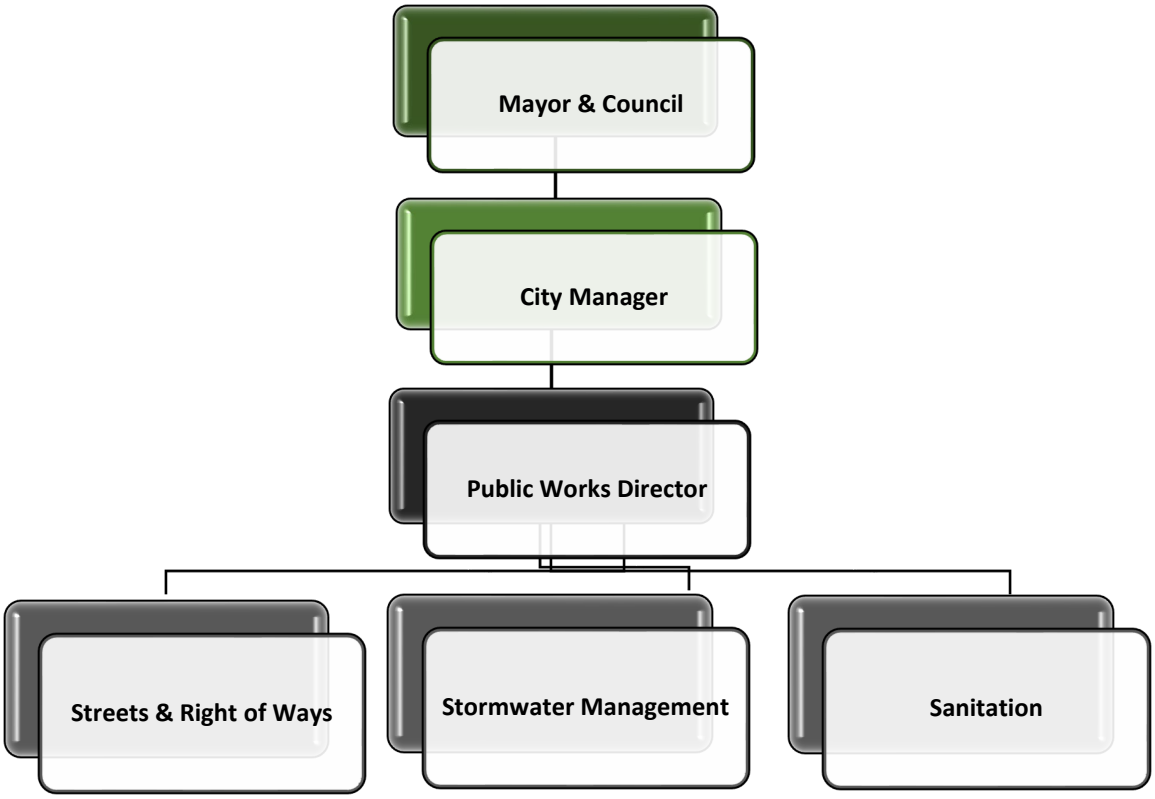
Departmental Summaries

- **Public Works**
- **Stormwater Management**
- **Sanitation**

Public Works

Public Works provides community services, enhancing the quality of life for the citizens of Garden City while protecting the environment by ensuring safe and clean neighborhoods and public places. Departments within Public Works that are accounted for in the General Fund include Streets and Right of Way. Divisions within Public Works that are accounted for in Enterprise Funds include Stormwater Management and Sanitation. Solid Waste pickup and removal is contracted out to a private firm and is managed through the Public Works Department.

Public Works Organization Chart



Fund Types Budgeted by the Public Works Function

Fund	Department		
	Streets & Right of Ways	Stormwater Mgmt.	Sanitation
General Fund	X		
Enterprise Fund		X	X

Public Works

Short-Term Priorities & Goals

Priorities:

- To protect the City's investment by maintaining its streets and drainage infrastructures.
- Maintain the cleanliness and aesthetics of the City's rights-of-way.
- Promote and retain a competent and well-trained staff dedicated to serving the needs of residents and businesses.

Goals:

- Continually review and revise the City's design criteria, specifications, and standard details to reflect current industry standards.
- Demonstrate a commitment to excellence in customer service through improved access to information, friendly service, and prompt responses.
- Improve efficiency and cost-effective use of the City's resources.

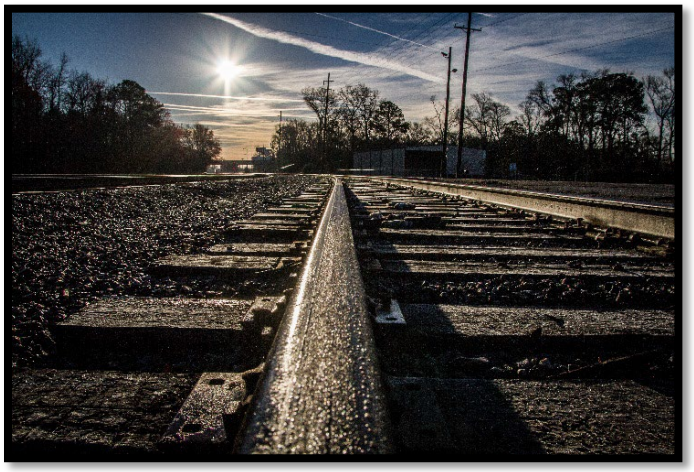
Long-Term Priorities & Goals

Priorities:

- Anticipate future needs and plan for maintenance and improvements to ensure the City's requirements and expectations for standards and specifications for public infrastructure are met.

Goals:

- To provide employees with the equipment and training necessary to complete their jobs.



Public Works

Streets & Right-of-Ways

Purpose: The Public Works Department is responsible for repairing and protecting our streets and right-of-way so that transportation system users can safely travel to their destinations.

Core Services: Public Works maintains and repairs the City's hard-surfaced and dirt/gravel streets. Additional activities include roadside mowing and vegetation control, street markings, street signs, street lights, sidewalk repairs, dry-trash pick up, and cleaning up debris from storms.

Ongoing Activities & Initiatives

- Maintain and inspect the City's streets by continually sweeping, repairing, and improving the city's public streets and rights-of-way.
- Operate professionally and stay within the approved fiscal year budget while promoting safety.
- Ensure City and State ordinances and specifications are observed.
- Create and maintain preventive service schedules for all public streets and rights-of-way.

Staffing Level

In the FY2023 Budget, the Public Works Department's full-time employee staffing level is unchanged from 2022.

Public Works *(Includes Stormwater)*	2020 Actual	2021 Actual	2022 Amended	2023 Adopted	Pay Status Budget
Director of Public Works	1	1	1	1	Exempt
Executive Assistant	1	1	1	1	Exempt
Public Works Supervisor	1	1	1	1	Exempt
Public Works Crew Leader	3	3	3	3	Non-Exempt
Public Works Technician	4	3	3	3	Non-Exempt
Heavy Equip. Operator	4	5	3	3	Non-Exempt
Total Public Works FTE Staffing	**14**	**14**	**12**	**12**	

Public Works

Streets & Right-of-Ways

Highlights of Budget Changes

In the FY2023 Budget, the Public Works Department's expenditures total $1,245,650, an increase of $75,049 or 6% over the FY2022 budget. The projected increase is mainly attributed to projected monthly rental costs to rent a street sweeper to maintain the city's streets.

Capital expenditures totaled $154,600. This funding will provide for street and sidewalk improvements and equipment replacement as needed due to age.

PUBLIC WORKS Expenditure Category	2020 Actual	2021 Actual	2022 Budget	2023 Adopted	$ Change	% Change
Total Personnel Services & Benefits	428,098	455,730	477,400	431,500	(45,900)	-10%
Total Purchased & Contracted Services	232,240	288,334	250,700	396,000	145,300	58%
Total Supplies & Expenditures	208,994	228,062	285,259	263,550	(21,709)	-8%
Total Operating Expenditures	**869,332**	**972,126**	**1,013,359**	**1,091,050**	**77,691**	**8%**
Infrastructure Improvements	-	-	-	50,000	50,000	
Capital Outlay - Machinery & Equipment	-	82,500	125,678	104,600	(21,078)	-17%
Capital Outlay - Vehicles	-	30,521	31,564	-	(31,564)	-100%
Total Capital Expenditures	**-**	**113,021**	**157,242**	**154,600**	**(2,642)**	**-2%**
Total Expenditures	**869,332**	**1,085,147**	**1,170,601**	**1,245,650**	**75,049**	**6%**

Public Works Detailed Expenditure Summary

Public Works Expenditure Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
Salaries - Regular	210,046	200,305	260,500	230,000
Salaries - Overtime	3,680	17,257	10,000	10,000
Group Insurance	146,792	164,222	133,500	115,000
Social Security (FICA) Contributions	11,611	12,454	17,000	15,000
Medicare	2,723	2,913	4,000	4,500
Retirement Contributions	24,918	28,527	30,000	35,000
ICMA RC 457 Match	5,316	4,642	7,000	7,000
Workers' Compensation	23,012	22,424	15,400	15,000
Total Personnel Services & Benefits	**428,098**	**455,730**	**477,400**	**431,500**
Professional Engineering	13,569	6,975	25,000	20,000
Vehicle Maintenance & Repairs	33,034	20,680	40,000	20,000
Equipment Maintenance & Repairs	21,800	33,143	20,000	20,000
Street Maintenance & Repairs	95,651	72,669	120,000	100,000
Equipment Rentals	11,444	25,251	10,000	192,000
Includes monthly street sweeper rental ($16,000 per mo.)				
Insurance, other than employee benefits	18,608	17,500	12,200	17,000
Travel	-	-	1,000	1,500
Dues & Fees	1,000	1,270	1,500	2,000
Contracts & Agreements:	21,547	21,907	20,000	22,000
Education & Training	-	124	1,000	1,500
Total Purchased & Contracted Services	**232,240**	**288,334**	**250,700**	**396,000**
General Supplies & Materials	17,387	15,887	22,000	20,000
Postage	-	1	50	50
Street Signs	10,382	16,198	30,000	20,000
Electricity	148,544	157,629	163,709	164,000
Gasoline	25,543	31,366	40,000	40,000
Small Equipment	2,408	4,175	20,000	10,000
Uniforms	4,731	2,807	8,000	8,000
Damage Claims Paid	-	-	1,500	1,500
Total Supplies & Expenditures	**208,994**	**228,062**	**285,259**	**263,550**
Total Operating Expenditures	**869,333**	**972,127**	**1,013,359**	**1,091,050**
Infrastructure Improvements	-	-	-	100,000
Machinery & Equipment	-	82,500	125,678	54,600
Vehicles	-	30,521	31,564	-
Total Capital Expenditures	**-**	**113,021**	**157,242**	**154,600**
Total Public Works	**869,333**	**1,085,148**	**1,170,601**	**1,245,650**

Public Works

Stormwater Management

Purpose: Stormwater Management is a division of the Public Works Department. Stormwater Management primarily focuses on environmental management services to minimize floods, improve water quality, and protect aquatic habitats.

Core Services: Stormwater Management provides for regulatory compliance with State and Federal stormwater regulations; the cleaning of ditches and other stormwater conveyance systems; evaluation and replacement of aging drainage structures; and construction of new culvert systems to improve stormwater conveyance capacity. Residents, businesses, and property owners provide funding through a monthly utility rate.

Ongoing Activities & Initiatives

- Continue to maintain the City's stormwater system by performing routine inspections and repairing the watershed system.
- Continue to educate the citizens of Garden City to help protect the City's watershed, waterways, and wetlands.

Highlights of Budget Changes

In the FY2023 Budget, the Stormwater Management Department's expenditures total $1,125,173, an increase of $122,173 or 12% over the FY2022 budget. The projected increase is mainly attributed to personnel services, benefits costs, and contractual services for a private contractor to maintain the right-of-way and medians of the major thoroughfares and certain streets within the city.

STORMWATER FUND Expenditure Category	2020 Actual	2021 Actual	2022 Budget	2023 Adopted	$ Change	% Change
Total Personnel Services & Benefits	412,216	449,168	516,289	587,000	70,711	14%
Total Purchased & Contracted	260,620	291,558	401,088	452,050	50,962	13%
Total Supplies & Expenditures	-	1,130	3,500	6,000	2,500	71%
Total Miscellaneous	153,409	94,974	82,123	80,123	(2,000)	-2%
Total Capital Expenditures	191,064	-	-	-	-	0%
Total Expenditures	**1,017,309**	**836,830**	**1,003,000**	**1,125,173**	**122,173**	**12%**

Public Works

Stormwater Management

Stormwater Management Detailed Expenditure Summary

Stormwater Management Fund Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
Salaries - Regular Employees	335,934	367,847	375,589	379,000
Salaries - Overtime	7,987	12,754	8,000	10,000
Group Insurance	9,653	(8,359)	35,000	75,000
Social Security (FICA) Contributions	19,336	21,603	23,500	25,000
Medicare	4,528	5,052	6,000	7,000
Retirement Contributions	26,879	41,358	35,500	55,000
ICMA RC 457 Match	7,898	8,912	12,000	15,000
Workers Compensation	-	-	20,700	21,000
Total Personnel Services & Benefits	**412,216**	**449,168**	**516,289**	**587,000**
Stormwater Projects Maintenance / CIP	75,846	65,727	75,000	100,000
Vehicle/Equipment Maintenance & Repairs	941	142	40,000	20,000
Insurance, other than employee benefits	18,608	17,520	12,200	13,000
Travel	-	-	300	300
Dues & Fees	-	430	500	500
Contracts & Agreements	2,381	1,812	3,000	3,000
Contracts (Drainage/Utility) Consultants	20,926	7,186	25,000	25,000
Education & Training	308	79	500	250
Contract Labor *(ROW / Median Maint. / Street Sweeping)*	141,610	198,661	244,588	290,000
Total Purchased & Contracted Services	**260,620**	**291,558**	**401,088**	**452,050**
Gasoline	-	-	1,500	3,500
Small Equipment	-	1,130	2,000	2,500
Total Supplies & Expenditures	**-**	**1,130**	**3,500**	**6,000**
GEFA CW2016049 Principal	2,731	2,995	3,010	3,025
GEFA CW2016049 Interest	132	128	113	98
Transfer to General Fund	97,588	45,000	45,000	45,000
Transfer to Sanitation Fund	30,000	45,000	30,000	30,000
Bad Debt Expenses	1,217	1,851	4,000	2,000
Total Miscellaneous	**153,409**	**94,974**	**82,123**	**80,123**
Total Operating Expenditures	**826,245**	**836,830**	**1,003,000**	**1,125,173**

Public Works

Sanitation

Purpose: Sanitation is a division of the Public Works Department. Sanitation focuses on collecting and disposing of solid waste, recyclable items, and yard debris from the residents in Garden City to support public health and safety. The City provides these waste stream collection services through a contractual agreement with Waste Management.

Core Services: Sanitation provides for the curbside collection of household garbage, recyclables, yard debris, and bulk items discarded by the City's residents. Carts are provided to the City's residential customers for the collection of household garbage and recycling items. Yard debris is bundled or bagged for collection.

Highlights of Budget Changes

In the FY2023 Budget, Sanitation expenditures total $470,010, an increase of $20,050 or 4% over the FY2022 Budget. The proposed increase is mainly attributed to the annual contractual cost adjustments in Waste Management's contract and dry trash disposal fees.

SANITATION FUND Expenditure Category	2020 Actual	2021 Actual	2022 Budget	2023 Adopted	$ Change	% Change
Total Contracts & Agreements	405,717	412,475	415,435	416,000	565	0%
Total Dry Trash Disposal Expenses	33,422	36,969	32,500	50,000	17,500	54%
Total Miscellaneous Expenses *(Includes Bad Debt Expense)*	4,505	3,554	2,025	4,010	1,985	98%
Total Expenditures	**443,644**	**452,998**	**449,960**	**470,010**	**20,050**	**4%**

Sanitation Detailed Expenditure Summary

Sanitation Fund Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
Contracts & Agreements	405,717	412,475	415,435	416,000
Miscellaneous (Bank Fees, etc.)	14	49	25	10
Dry Trash Disposal	33,422	36,969	32,500	50,000
Bad Debt Expense	4,491	3,505	2,000	4,000
Total Expenditures	**443,644**	**452,998**	**449,960**	**470,010**
TOTAL SANITATION	**443,644**	**452,998**	**449,960**	**470,010**

FY2023 Adopted Budget

WATER & SEWER OPERATIONS



Departmental Summaries

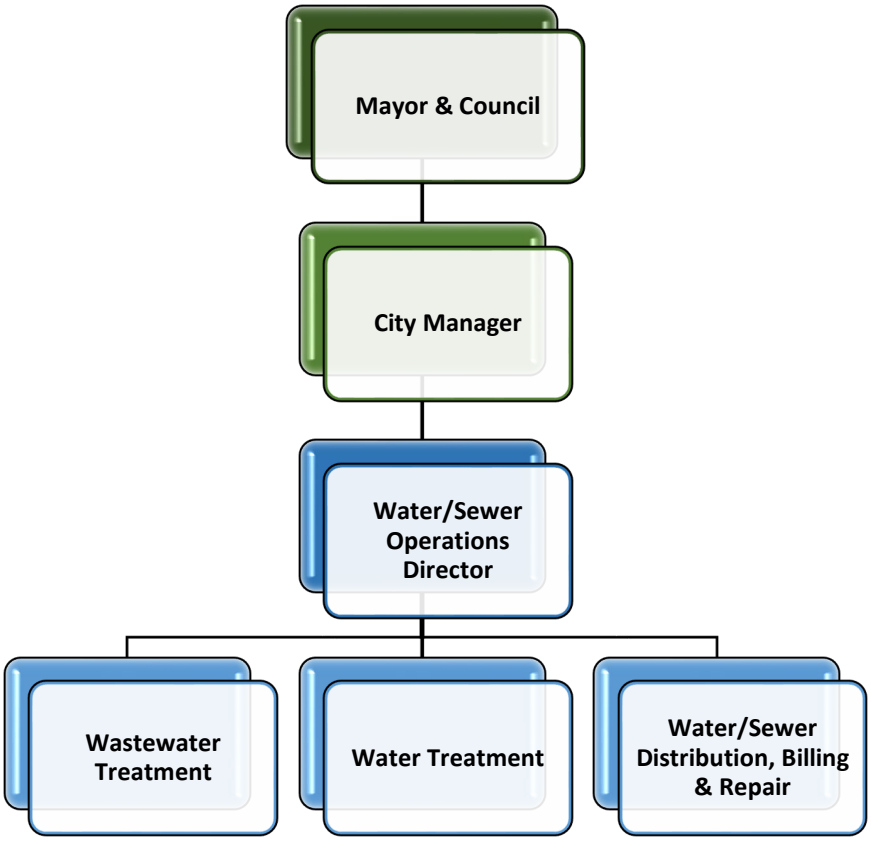
Water & Sewer Fund Operations:

- **Wastewater Treatment**
- **Water Treatment**
- **Water & Sewer Distribution, Billing & Repair**
- **Water & Sewer Debt Service**

Water & Sewer Enterprise Fund

The City of Garden City's Water and Sewer Enterprise Fund is a self-supporting fund designated to account for activities supported by user charges. The Water and Sewer Fund encompasses the divisions of the Water/Sewer Department responsible for providing the citizens of the City with safe, potable drinking water while maintaining eco-friendly operations. The Water and Sewer Department includes three divisions: Wastewater Treatment, Water Treatment, and Water and Sewer Distribution, Billing, and Repair.

Water & Sewer Operations Organizational Chart



Fund Types Budgeted by the Water & Sewer Operations Function

Fund	Departments / Divisions			
	Wastewater Treatment	Water Treatment	Water &Sewer Distribution, Billing & Repair	Water & Sewer Capital Improvement / Debt Service
Water/Sewer Enterprise Fund	X	X	X	X

Water & Sewer Operations

Short-Term Priorities & Goals

Priorities:

- Provide the citizens of Garden City with the finest drinking water possible at a reasonable rate and deliver superior service to our customers.
- Continue to maintain the sewer system within the City of Garden City and ensure that best management practices are maintained to prevent public safety or hazardous conditions.
- Continue to protect the citizens, the interests of Garden City, the environment, and all receiving waterways by eliminating pollutants in wastewater and by meeting or exceeding the requirements mandated by standards set by the State and Federal governments.

Goals:

- Promote and retain a competent, well-trained, and customer-friendly staff dedicated to the residents and business owners of Garden City.
- Respond to service requests promptly and efficiently to ensure the highest possible customer service standards.

Long-Term Priorities & Goals

Priorities:

- Continue to create and maintain preventive service schedules for the City's Water and Sewer systems.
- Ensure that all State and Federal regulations, specifications, and requirements are observed.

Goals:

- Continue to account for water loss by locating all service connections, meter all connections, and have accounts set up for each.



Water & Sewer Operations

Staffing Level

In the FY2023 Budget, the Water/Sewer Department's full-time employee staffing level is unchanged from 2022.

Water/Sewer Billing, Distribution & Repair	2020 Actual	2021 Actual	2022 Amended	2023 Adopted	Pay Status Budget
Water/Sewer Department Supervisor	1	1	1	1	Exempt
Meter Reader	1	1	1	1	Non-Exempt
Water/Sewer Repair Technicians	1	2	2	2	Non-Exempt
Water/Sewer Repair Senior Technicians	5	4	2	2	Non-Exempt
Total Water & Sewer Fund FTE Budgeted Positions	**8**	**8**	**6**	**6**	

Highlights of Budget Changes

In the FY2023 Budget, the Water & Sewer Department's expenditures total $4,701,104, a decrease of ($366,896) or (7%) under the FY2022 budget. The projected decrease is mainly attributed to the completion of several capital projects (i.e., GPA force main relocations, equipment replacement, etc.)

Operating expenditures for the three divisions of the Water & Sewer Department: Wastewater Collection and Treatment, Water Treatment, and Water/Sewer Distribution, Billing & Repair were reduced and increased in specific areas of operations, depreciation, and debt service to align the budget more closely with projected costs for FY2023.

Capital expenditures totaled $1,100,000. This funding provides for the replacement of the head works at the Wastewater Treatment Plant ($500,000); site/infrastructure improvements as needed ($100,000); replacement and repairs as required to various pieces of machinery/equipment ($200,000); replacement/upgrade of the SCADA System ($300,000).

WATER & SEWER FUND Expenditure Category	2020 Actual	2021 Actual	2022 Budget	2023 Adopted	$ Change	Change
Total Wastewater Treatment Expenses	1,020,765	808,072	972,304	919,200	(53,104)	-5%
Total Water Treatment Expenses	511,630	561,448	533,500	529,000	(4,500)	-1%
Total W/S Billing, Distribution, Repair Expenses	1,100,282	191,621	1,530,768	1,473,700	(57,068)	-4%
Total W/S Debt Service	752,676	763,683	761,494	679,204	(82,290)	-11%
W/S Operating Expenditures Subtotal	**3,385,353**	**2,324,824**	**3,798,066**	**3,601,104**	**(196,962)**	**-5%**
Total W/S Fund CIP Expenditures	385,881	1,431,987	1,269,934	1,100,000	(169,934)	
Total W/S Fund Expenditures	**3,771,234**	**3,756,811**	**5,068,000**	**4,701,104**	**(366,896)**	**-7%**

Water & Sewer Operations

Wastewater Treatment & Collection

Purpose: Wastewater Treatment & Collection provides for the long-term management of sewer infrastructure so that wastewater is collected, conveyed, and treated with minimal risk to public health and the environment.

Core Services: Wastewater Treatment & Collection activities include operation and maintenance of pipe and pumping infrastructure, long-term planning, infrastructure analysis, capital facility development, odor control, and sewer system oversight.

Wastewater Treatment & Collection Detailed Expenditure Summary

Wastewater Treatment & Collection Expenditure Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
Salaries - Regular Employees	236,621	220,622	250,154	200,000
Salaries - Overtime	100	105	-	-
Group Insurance	16,904	12,525	30,500	20,000
Social Security (FICA) Contributions	14,217	13,673	16,700	13,000
Medicare	3,336	3,198	4,000	3,000
Retirement Contributions	33,733	25,301	35,000	25,000
ICMA RC 457 Match	5,650	5,075	10,000	5,000
Workers' Compensation	(1,483)	-	150	200
Total Personnel Services & Benefits	**309,078**	**280,499**	**346,504**	**266,200**
Professional Engineering	152,011	20,468	50,000	75,000
Vehicle Maintenance & Repairs	-	-	-	-
Equipment Maintenance & Repairs	20,876	-	20,000	20,000
Building Maintenance & Repairs	-	-	-	5,000
Insurance, other than employee benefits	23,800	13,167	27,800	21,000
Communications	5,611	10,805	7,000	12,000
Travel	-	-	-	-
Dues & Fees	270	-	1,000	-
Contracts & Agreements:	13,469	5,760	15,000	15,000
Education & Training	-	-	-	-
Contract Labor *(Clear Water)*	351,927	339,211	360,000	360,000
Sludge Landfill Tipping Fees	23,702	25,002	35,000	30,000
Total Purchased & Contracted Services	**591,665**	**414,413**	**515,800**	**538,000**
General Supplies & Materials	-	-	-	-
Computer Equipment & Software	-	-	-	-
Electricity	116,772	113,159	110,000	115,000
Gasoline	-	-	-	-
Small Equipment	-	-	-	-
Uniforms	-	-	-	-
Damage Claims	3,250	-	-	-
Total Supplies & Expenditures	**120,022**	**113,159**	**110,000**	**115,000**
Total Operating Expenditures	**1,020,765**	**808,072**	**972,304**	**919,200**
Site/Land Improvements	-	-	132,500	100,000
Machinery & Equipment				100,000
Building Improvements	-	-	700,000	500,000
WWTP Headworks Replacement	-	-	-	-
Total Capital Expenditures	**-**	**-**	**832,500**	**700,000**
Total Wastewater Treatment & Collection	**1,020,765**	**808,072**	**1,804,804**	**1,619,200**

Water Treatment

Purpose: Water Treatment provides the public with safe and sustainable drinking water and ensures a sufficient supply for firefighting needs.

Core Services: Water Treatment activities include operation and maintenance, water quality monitoring, groundwater protection, water conservation, water source development, and capital facility development.

Water Treatment Detailed Expenditure Summary

Water Treatment Expenditure Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
Professional Audit	15,375	15,000	16,000	15,000
Vehicle Maintenance & Repairs	-	-	-	-
Equipment Maintenance & Repairs	-	50,112	10,000	10,000
Building Maintenance & Repairs	-	-	1,000	5,000
Insurance, other than employee benefits	2,658	-	10,000	6,000
Communications	932	2,695	2,000	3,000
Travel	-	-	-	-
Dues & Fees	-	-	-	-
Contracts & Agreements:	49,735	71,612	50,000	50,000
Education & Training	-	-	-	-
Contract Labor *(Clear Water)*	351,927	351,837	360,000	360,000
Total Purchased & Contracted Services	**420,627**	**491,255**	**449,000**	**449,000**
General Supplies & Materials	-	-	-	-
Computer Equipment & Software	-	-	-	-
Electricity	56,228	51,918	59,500	60,000
Gasoline	-	-	-	-
Small Equipment	-	-	-	-
Bad Debt Expenses	30,427	18,275	25,000	20,000
Total Supplies & Expenditures	**86,655**	**70,192**	**84,500**	**80,000**
Total Operating Expenditures	**511,630**	**561,448**	**533,500**	**529,000**
Site Improvements			48,050	50,000
Machinery / Equipment			301,950	300,000
SCADA System Replacement	-	-	-	-
Total Capital Expenditures	**-**	**-**	**350,000**	**350,000**
Total Water Treatment	**511,630**	**561,448**	**883,500**	**879,000**

Water/Sewer Distribution, Billing & Repair

Purpose: Water/Sewer Distribution, Billing & Repair provides accurate utility billing and expeditious water and sewer line repairs.

Core Services: Billing and collection activities include billing & collections of utility accounts, utility account servicing, receivables management, and customer service. Water/Sewer Distribution and Repair activities include maintaining and repairing the City's water and sewer lines, installing new meters, making water/sewer taps, cleaning maintenance holes and clearing sewer line stoppages, maintaining and testing fire hydrants, and performing utility locations throughout the City.

W/S Distribution, Billing & Repair Detailed Expenditure Summary

Water/Sewer Distribution, Billing & Repair Expenditure Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
Salaries - Regular Employees	356,950	282,895	371,159	291,000
Salaries - Overtime	31,685	29,783	25,000	25,000
Group Insurance	99,791	114,446	122,109	110,000
Social Security (FICA) Contributions	22,284	19,053	25,000	30,000
Medicare	5,211	4,456	6,500	7,000
Retirement Contributions	45,984	39,348	50,000	45,000
ICMA RC 457 Match	4,586	3,236	6,000	7,000
Workers' Compensation	8,893	16,199	15,800	15,000
Total Personnel Services & Benefits	**575,383**	**513,958**	**621,568**	**530,000**
Professional Engineering		-	25,000	25,000
Calibrate Large Water Users	6,950	8,562	10,000	10,000
Vehicle Maintenance & Repairs	7,951	5,204	20,000	25,000
Equipment Maintenance & Repairs	1,782	4,596	10,000	15,000
Water Line Maintenance & Repairs	67,144	72,990	90,000	90,000
Sewer Line Maintenance & Repairs	8,805	33,190	60,000	70,000
Equipment Rental	1,350	665	2,000	2,000
Insurance, other than employee benefits	23,924	36,857	25,000	26,500
Communications	6,877	8,497	10,000	10,000
Travel	-	-	1,800	1,800
Dues & Fees	26,763	35,475	25,000	25,000
Contracts & Agreements:	75,231	161,947	83,700	83,700
Education & Training	1,130	1,960	3,000	3,000
Total Purchased & Contracted Services	**227,908**	**369,944**	**365,500**	**387,000**
General Supplies & Materials	11,910	7,375	18,000	19,000
Postage	18,642	16,415	19,000	20,000
Computer Equipment & Software	90	-	2,000	2,000
Gasoline	16,733	20,522	25,000	25,000
Small Equipment	9,090	-	13,700	13,700
10% Water Meter Replacement	50,069	34,538	60,000	70,000
Water Meters	37,123	75,849	50,000	50,000
Uniforms	2,334	2,021	5,000	6,000
Total Supplies & Expenditures	**145,990**	**156,720**	**192,700**	**205,700**
Damage Claims	1,000	1,000	1,000	1,000
Depreciation	-	-	200,000	200,000
Transfer to General Fund	150,000	150,000	150,000	150,000
Total Misc. Expenditures	**151,000**	**151,000**	**351,000**	**351,000**
Total Operating Expenditures	**1,100,282**	**1,191,621**	**1,530,768**	**1,473,700**
Machinery & Equipment W/S Repair	-	-	55,870	25,000
Vehicles W/S Repair	37,310	63,500	31,564	-
Infrastructure Improvements	348,571	1,286,479	-	25,000
Total Capital Outlay Expenditures	**385,881**	**1,431,987**	**87,434**	**50,000**
Total W/S Distribution, Billing & Repair	**1,486,163**	**2,623,608**	**1,618,202**	**1,523,700**

Water/Sewer Fund Debt Service

Water/Sewer Fund Debt Service Detailed Expenditure Summary

Water/Sewer Fund Debt Service Expenditure Description	2020 Actual	2021 Actual	2022 Budget	2023 Adopted
GEFA Loan Principal (2013LQ7WJ)	188,174	208,295	211,229	214,206
GEFA Loan Principal (GF2017005))	44,586	49,051	49,450	49,852
GEFA Loan Interest Expense (2013LQ7WJ)	53,047	54,856	51,921	48,945
GEFA Emergency Loan Interest Expense (GF2017005)	3,144	3,018	2,619	2,217
2013 WS Revenue Bond Principal	390,000	400,000	405,000	330,000
2013 WS Revenue Bond Interest Expense	53,725	48,464	41,275	33,985
Total Water/Sewer Fund Debt Service	**752,676**	**763,683**	**761,494**	**679,204**