FY2025 Proposed Budget

CITY OF GARDEN CITY GEORGIA



CITY OF GARDEN CITY

INCORPORATED 1939

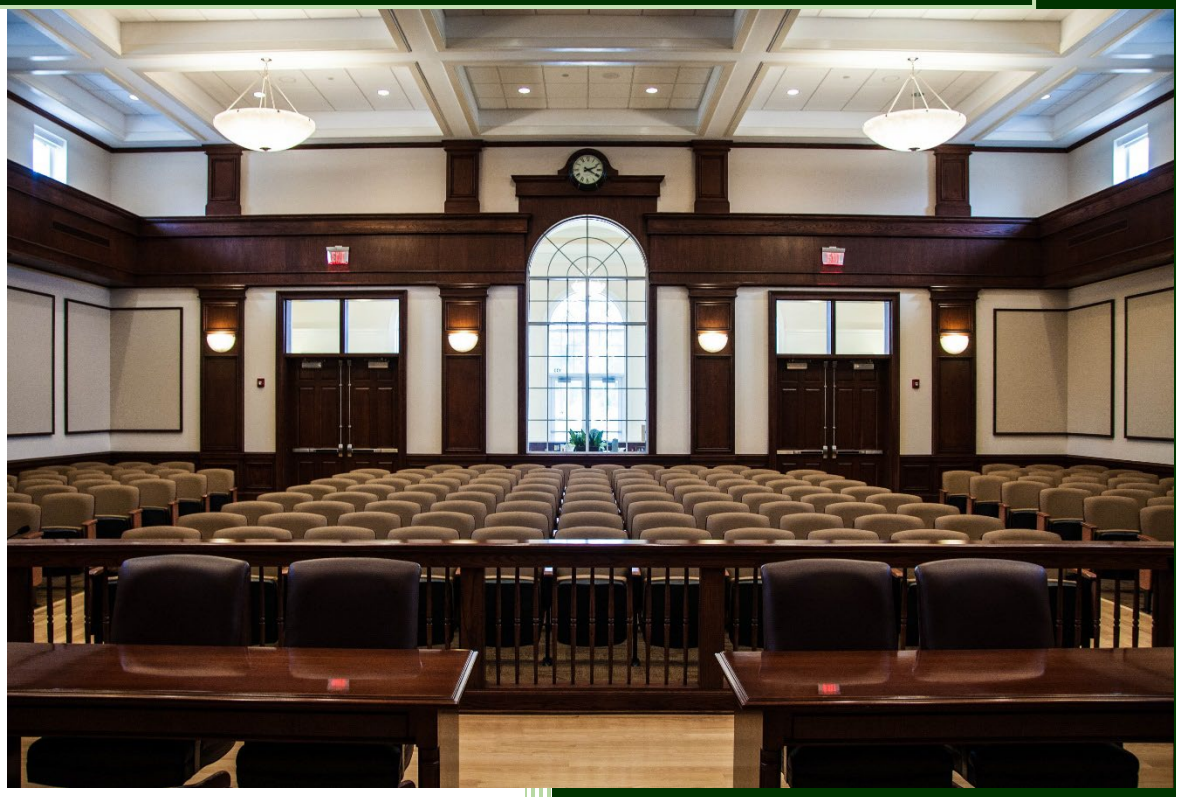
FY2025 Adopted Budget

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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
Rhonda Ferrell-Bowles

City Attorney
James Gerard

Finance Director
Katie Draeger

Fire Chief
Mick Dick

Human Resources Director
Yolanda Irizarry

Information Technology Systems Administrator
Ben Brengman

Parks & Recreation Director
Cliff Ducey

Planning, Zoning & Building Director
Laureen Boles

Police Chief
Gilbert Ballard

Public Works & Utility Administrator
Stacey Adams

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.



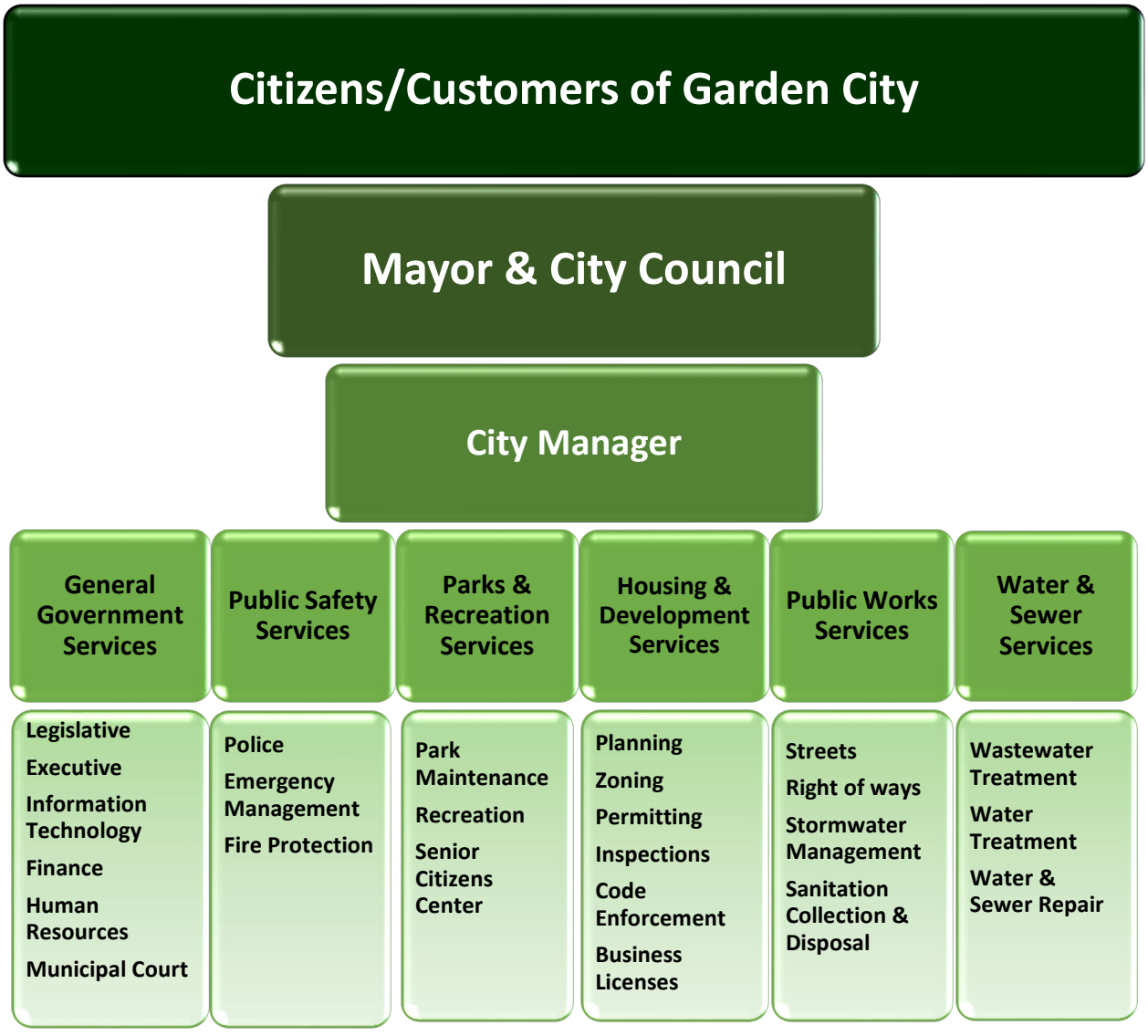
Volunteer Park

GARDEN CITY

Our City At-A-Glance

General Data	
Date of Incorporation	1939
Population (2020 Census)	10,289
Form of Government	Council-Manager
Next Election	November 2026
Registered Voters	Approx. 5,000
Area of City (square miles)	15
Population (per square mile)	685.9
Demographics	
Median Age	34.1
Median Household Income	$46,063
Per Capita Income (in the past 12 months)	$23,148
Median Housing Value	$163,429
Average Household Size	3.21
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
Number of Fire Stations	2
ISO Fire Classification	3
Parks & Recreation	
Community Centers	3
Parks	4
Baseball/Softball Fields	5

Organizational Chart by Function



The Fiscal Year 2025 Annual Budget Message

We are pleased to present the Adopted Fiscal Year 2025 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 2025 fiscal year covers January 1, 2025, through December 31, 2025. The total Adopted Budget for the fiscal year 2025 is $53,705,220. 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 17% from the 2024 budget. The increase is mainly attributed to investing in the City's infrastructure and new recreational facilities.

In developing the Fiscal Year Budget for 2025, 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 2025 Budget includes 140 full-time employee positions to meet the daily needs of our citizens and visitors. The operating expense increases built into the fiscal year 2025 budget are required to maintain operations and service delivery to the community. The Fiscal Year 2025 Budget includes a capital investment plan of approximately $27,590,052.

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 2025.

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.

FY2025 Annual Budget Calendar of Events

SCHEDULE	ACTIVITY
July 22	• Annual Budget preparation packets disseminated to the Department Heads.
August 9	• Annual Departmental FY2025 Budget proposals due to the Finance Director.
August 12 – Sept. 13	• Staff's development and preparation of the Recommended Annual Operating & Capital Budget Document.
September 16	• The Recommended Annual Operating & Capital Budget submitted to the City Council for review.
September 24	• 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 14	• The City Council's final review and deliberation of recommended operating and capital budgets for the upcoming fiscal year.
October 15 – 31	• Staff's preparation of the proposed FY2025 Budget for public review and public hearing presentation. • Publication of proposed FY2025 Budget notice/ad for Public Hearing & Adoption
November 4 **City Council Meeting**	• Public Hearing - Presentation of the proposed FY2025 Annual Operating & Capital Budget for public comment.
November 18 **City Council Meeting**	• Adoption – Action by the City Council to adopt the proposed FY2025 Operating & Capital Budget.
January 1, 2025	• **FY2025 Adopted Operating & Capital Budget effective 1/1/25.**

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.

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PERSONNEL SUMMARY



CITY OF GARDEN CITY

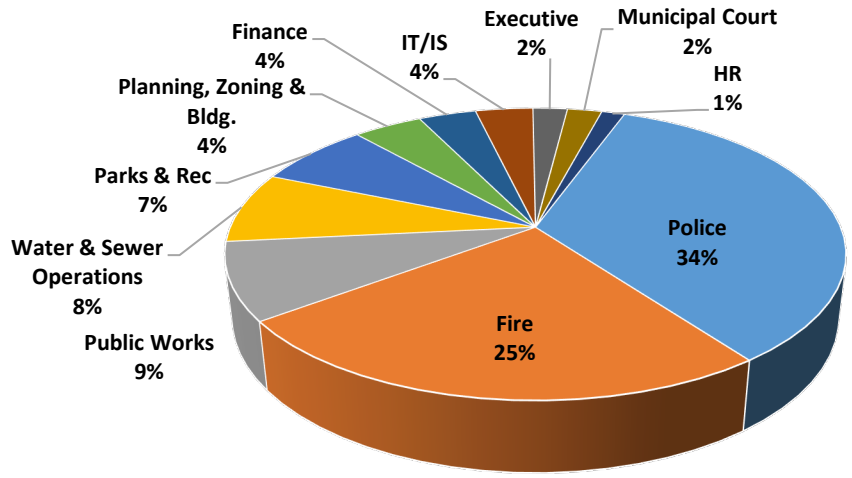
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Personnel Summary

The City of Garden City is committed to excellence in delivering all programs and services. In the FY2025 budget, 140 full-time employees (FTEs) are recommended 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 (FTE) POSITIONS	2022 Actual	2023 Amended	2024 Amended	2025 Proposed
General Government				
Executive	3	3	3	3
Information Technology	3	3	3	5
Finance	4	4	4	5
Human Resources	1	1	2	2
Municipal Court	2	3	3	3
General Government FTE Positions	**13**	**14**	**15**	**18**
Culture & Recreation				
Parks & Recreation (Includes Senior Center)	9	9	10	10
Culture & Recreation FTE Positions	**9**	**9**	**10**	**10**
Housing & Development				
Planning, Zoning & Building	6	6	7	6
Housing & Development FTE Positions	**6**	**6**	**7**	**6**
Public Safety				
Police Protection	40	40	44	48
Fire Protection	27	28	29	35
Public Safety FTE Positions	**67**	**68**	**73**	**83**
Public Works				
Public Works (Includes Stormwater)	12	11	12	12
Water Operations				
Wastewater Treatment	0	0	3	4
Water & Sewer Distribution & Repair	6	7	7	7
Public Works & Utilities FTE Positions	**18**	**18**	**22**	**23**
Total FTE Positions	**113**	**115**	**127**	**140**

FY2025 Full-time Personnel by Department



Personnel Summary

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 34% of the workforce. Fire Department employees are the next most significant portion of the City's workforce, with 25%. Public safety represents 59% of the City's workforce.

Fourteen (13) new positions are recommended for the fiscal year 2025. The positions proposed in the General Fund are (1) Facility Maintenance Coordinator, (1) IT Technician, and (4) police officer positions. One (1) new wastewater/water treatment operator/technician trainee position is proposed in the Water/Sewer Fund. Six (6) new firefighter positions are proposed in the Fire Protection Fund.

The FY2025 budget for Personnel Services funds the salary and fringe benefits package offered to all employees. The City of Garden City provides a total benefits package that includes the following:

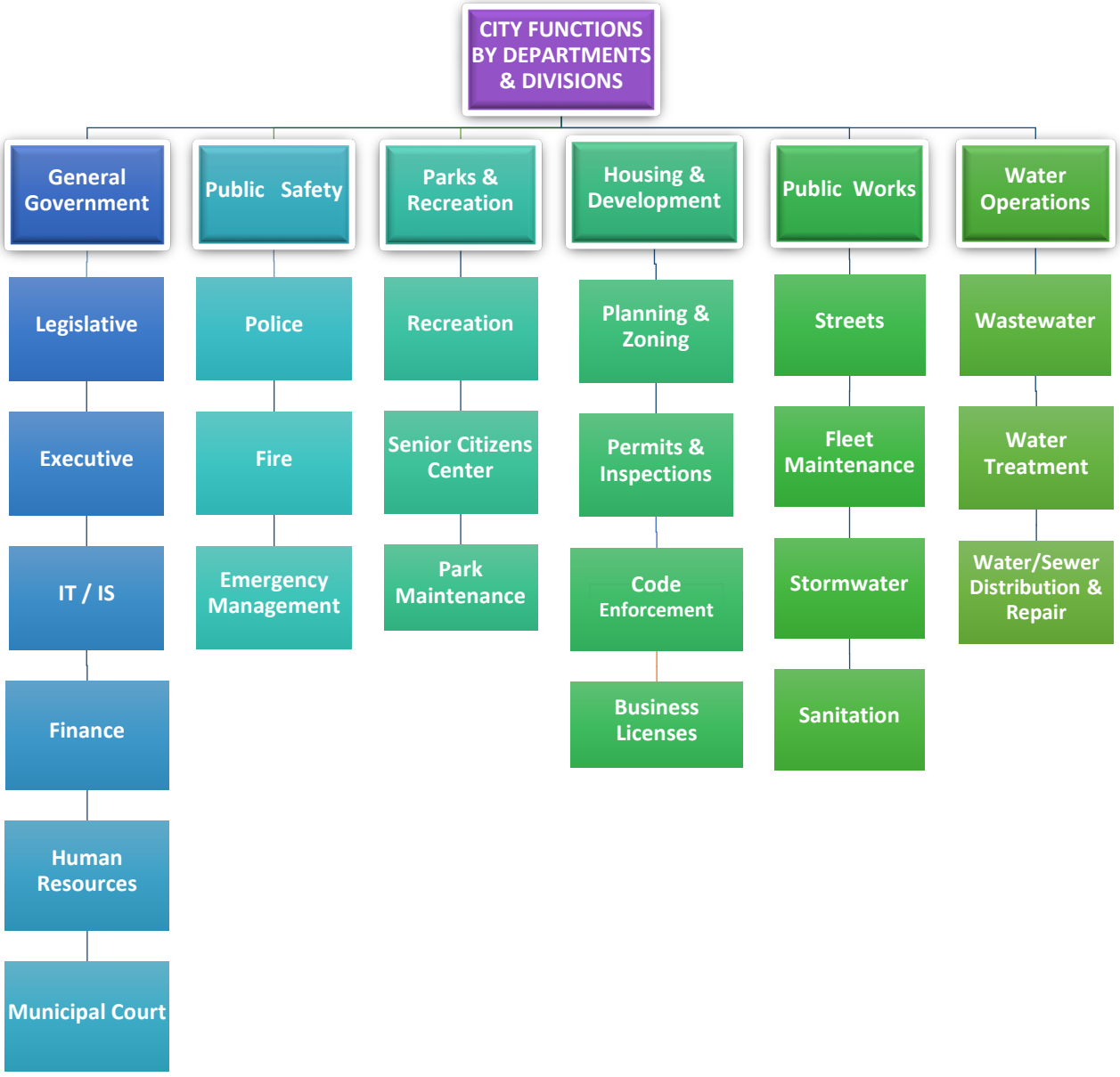
- ✓ Salaries
- ✓ Paid Time Off
- ✓ Holiday Pay
- ✓ Group Term Life Insurance
- ✓ Group Health & Dental Insurance
- ✓ Long Term Disability
- ✓ Workers' Compensation Insurance
- ✓ Defined Benefit Retirement Plan
- ✓ Defined Contribution Plan
- ✓ Medical Flexible Spending Account

The most valuable resources of any municipality are its employees, as they play a crucial role in the accomplishment of the aims and objectives of the City. Therefore, the focus of the Human Resources Department is to deal with the workforce and all the decisions related to it that have an impact on productivity. The main area of focus is employee compensation and benefits management, which is of primary importance to the City's ability to attract and retain the best available workforce.

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	2022 Actual	2023 Actual	2024 Amended	2025 Proposed	Pay Status Budget
City Manager	1	1	1	1	Exempt
City Clerk	1	1	1	1	Exempt
Executive Administrative Assistant	1	1	1	1	Exempt
Total Executive FTE Staffing	**3**	**3**	**3**	**3**	

Information Technology	2022 Actual	2023 Actual	2024 Amended	2025 Proposed	Pay Status Budget
IT/IS Director/Special Projects	0	0	1	1	Exempt
IT Technician Senior	1	1	0	1	Non-Exempt
IT Technician	1	1	1	1	Non-Exempt
Facility Maintenance Coordinator	0	0	0	1	Non-Exempt
Receptionist Front Desk Lobby / Telephone Operator	1	1	1	1	Non-Exempt
Total IT FTE Staffing	**3**	**3**	**3**	**5**	

Finance	2022 Actual	2023 Actual	2024 Amended	2025 Proposed	Pay Status Budget
Finance Director	1	1	1	1	Exempt
Assistant Finance Director	1	1	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	0	0	0	1	Non-Exempt
Total Finance FTE Staffing	**4**	**4**	**4**	**5**	

Human Resources	2022 Actual	2023 Actual	2024 Amended	2025 Proposed	Pay Status Budget
Human Resources Director	1	1	1	1	Exempt
HR Generalist	0	0	1	1	Exempt
Total HR FTE Staffing	**1**	**1**	**2**	**2**	

Municipal Court	2022 Actual	2023 Actual	2024 Amended	2025 Proposed	Pay Status Budget
Court Administrator	0	1	1	1	Non-Exempt
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**	**3**	**3**	**3**	

Senior Citizens Center	2022 Actual	2023 Actual	2024 Amended	2025 Proposed	Pay Status Budget
Senior Center Manager	1	1	1	1	Exempt
Total Senior Center FTE Staffing	**1**	**1**	**1**	**1**	

Parks & Recreation	2022 Actual	2023 Actual	2024 Amended	2025 Proposed	Pay Status Budget
Director of Parks & Recreation	1	1	1	1	Exempt
Recreation Program Coordinator	1	1	2	2	Non-Exempt
Recreation Activity Leader	1	1	1	1	Non-Exempt
Senior Groundskeeper	1	1	1	1	Non-Exempt
Parks & Recreation Technician (Groundskeeper)	3	3	3	3	Non-Exempt
Administrative Assistant	1	1	1	1	Non-Exempt
Total Recreation FTE Staffing	**8**	**8**	**9**	**9**	

Personnel Summary

General Fund FTE Positions (Continued)

Planning, Zoning & Building	2022 Actual	2023 Actual	2024 Amended	2025 Proposed	Pay Status Budget
Director of Planning & Economic Development	0	0	1	1	Exempt
Chief Building Inspector	1	1	1	1	Exempt
Inspector/ Code Enforcement Officer	0	1	1	1	Non-Exempt
Code Enforcement Officer	2	1	1	1	Non-Exempt
Zoning Administrator/Supervisor	1	1	1	1	Non-Exempt
Administrative Assistant	1	1	1	1	Non-Exempt
Business License Tax Specialist / Code Enforcement	1	1	1	0	Non-Exempt
Total PZB FTE Staffing	**6**	**6**	**7**	**6**	
Public Works *(Includes Stormwater)*	**2022 Actual**	**2023 Actual**	**2024 Amended**	**2025 Proposed**	**Pay Status Budget**
Public Works & Utilities Department Administrator	1	0	1	1	Exempt
Director of Public Works	0	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	3	2	2	3	Non-Exempt
Heavy Equip. Operator	3	3	3	2	Non-Exempt
Total Public Works FTE Staffing	**12**	**11**	**12**	**12**	
Police	**2022 Actual**	**2023 Actual**	**2024 Amended**	**2025 Proposed**	**Pay Status Budget**
Sworn Positions					
Chief of Police	1	1	1	1	Exempt
Major	0	0	1	1	Exempt
Captain(s) Patrol/CID/Admin	3	4	4	3	Exempt
Lieutenant(s) (CID & Crime Suppression Unit)	2	2	3	4	Non-Exempt
Sergeant-Patrol/Training/Counter Narcotics	5	5	4	6	Non-Exempt
Corporal-Patrol/CID	6	6	6	5	Non-Exempt
Criminal Investigators	4	4	4	3	Non-Exempt
Officers-Patrol/Traffic/Crime Suppression	15	14	16	20	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	1	2	2	Non-Exempt
GCIC/NCIC TAC	0	1	1	1	Non-Exempt
Total Police FTE Staffing Level	**40**	**40**	**44**	**48**	
Total General Fund FTE Budgeted Positions	**80**	**80**	**88**	**94**	

Fire Protection Fund FTE Positions

Fire	2022 Actual	2023 Actual	2024 Amended	2025 Proposed	Pay Status Budget
Fire Chief	1	1	1	1	Exempt
Deputy Fire Chief	1	1	1	1	Exempt
Fire Marshal	1	1	1	1	Exempt
Deputy Fire Marshal	1	1	1	1	Exempt
Administration Assistant	1	1	1	1	Non-Exempt
Fire Captain	3	3	3	3	Non-Exempt
Fire Lieutenant	6	6	6	6	Non-Exempt
Firefighter	13	14	15	21	Non-Exempt
Total Fire FTE Budgeted Positions	**27**	**28**	**29**	**35**	

Personnel Summary

Water & Sewer Fund FTE Positions

WASTEWATER TREATMENT	2022 Actual	2023 Actual	2024 Amended	2025 Proposed	Pay Status Budget
Wastewater Supervisor	0	0	1	1	Exempt
Water Treatment Operator	0	0	1	1	Exempt
Wastewater / Water Treatment Technician	0	0	1	1	Non-Exempt
Wastewater Operator Technician Trainee	0	0	0	1	Non-Exempt
Total Wastewater Treatment FTE Staffing	**0**	**0**	**3**	**4**	
Water/Sewer Billing, Distribution & Repair	**2022 Actual**	**2023 Actual**	**2024 Amended**	**2025 Proposed**	**Pay Status Budget**
Water/Sewer Operations Manager	0	1	1	1	Exempt
Water/Sewer Supervisor	1	1	1	1	Exempt
Meter Reader	1	1	1	1	Non-Exempt
Water/Sewer Repair Technicians	2	2	2	2	Non-Exempt
Water/Sewer Repair Senior Technicians	2	2	2	2	Non-Exempt
Total Water & Sewer FTE Staffing	**6**	**7**	**7**	**7**	
Total Water & Sewer FTE Budgeted Positions	**6**	**7**	**10**	**11**	

Total Citywide FTE Positions

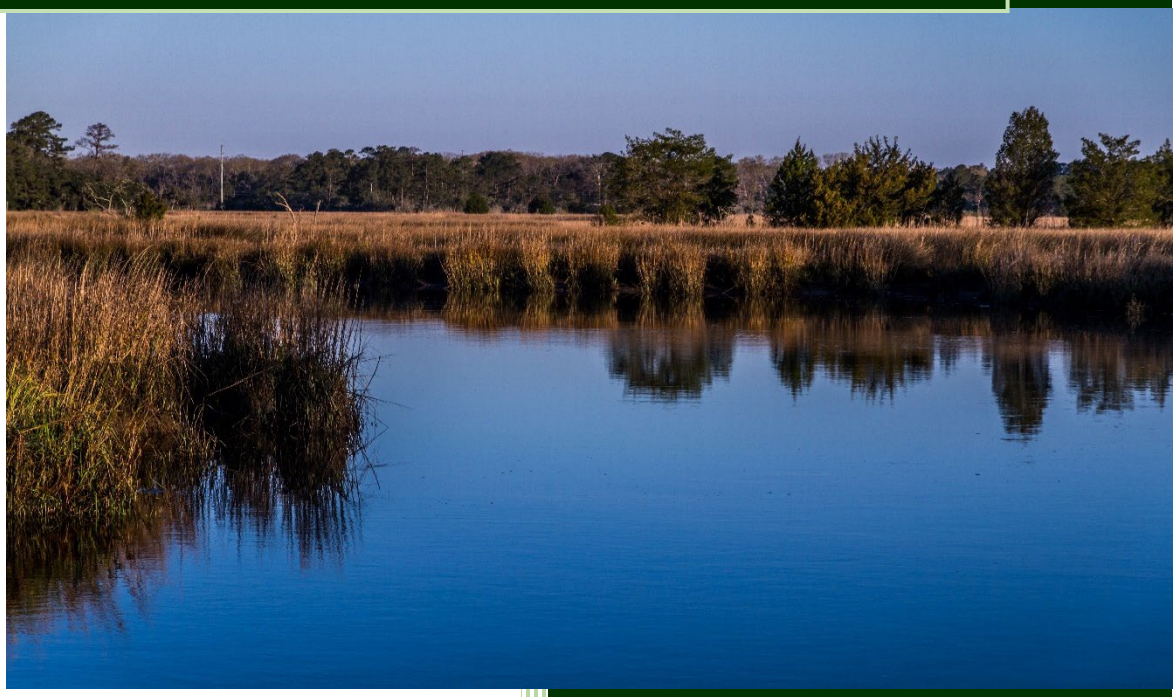
Citywide (All Funds) FTE Positions	2022 Actual	2023 Actual	2024 Amended	2025 Proposed	Pay Status Budget
Total Citywide Budgeted FTE Positions	**113**	**115**	**126**	**140**	

The following table includes the City's budgeted part-time employee Positions.

Part-time Positions	2022 Actual	2023 Amended	2024 Amended	2025 Proposed	Pay Status Budget
Fire Department	4	4	4	0	Non-Exempt
Human Resources	1	1	1	1	Non-Exempt
Senior Citizens Center	1	1	1	1	Non-Exempt
Parks & Recreation	4	4	4	4	Non-Exempt
Zoning, Building & Planning	1	1	1	0	Non-Exempt
Total Citywide Budgeted Part-time Positions	**11**	**11**	**11**	**6**	

FY2025 Adopted Budget

FUND SUMMARIES



- Governmental Funds
  - General Fund
  - Capital Projects Funds
    - SPLOST
    - ARPA
    - Construction
  - 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 utilizes 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 transaction amount 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 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 necessary to comply with state regulations requiring an appropriation for all activity. Within the Annual Comprehensive Financial Report (ACFR), the budget is reconciled to Generally Accepted Accounting Principles (GAAP).

Governmental Funds

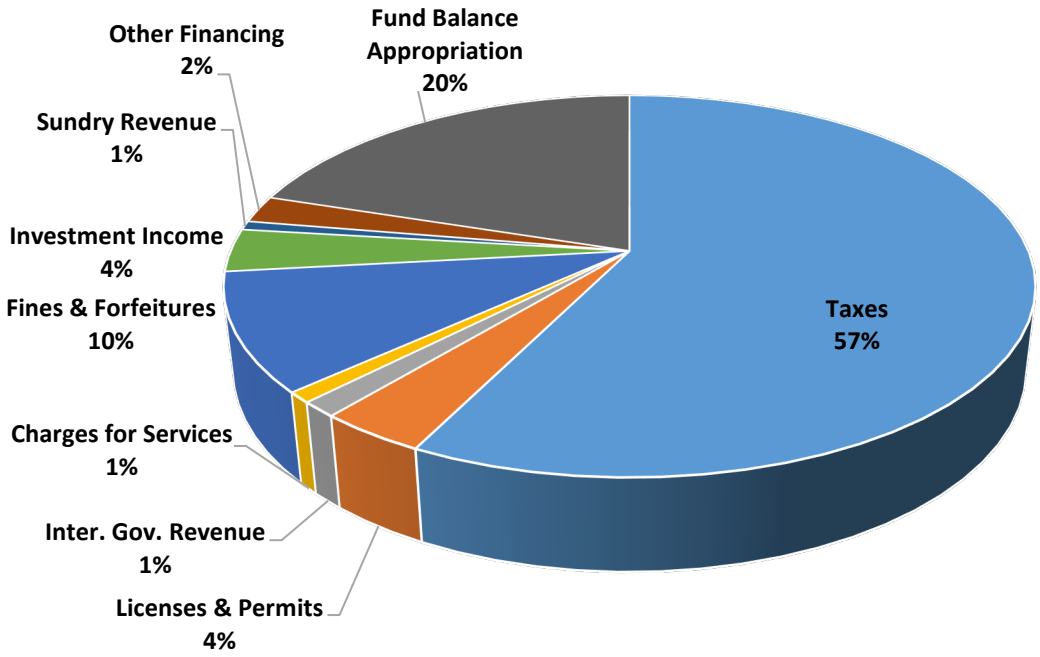
General Fund

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 FY2025 budget is balanced based on the projected revenue collections for FY2025. Projected revenues total $16,520,120. This represents an increase of $3,511,044 compared to the FY2024 budget.

Where the Money Comes From - FY2025 Total General Fund Revenues $16,520,120



Governmental Funds

General Fund

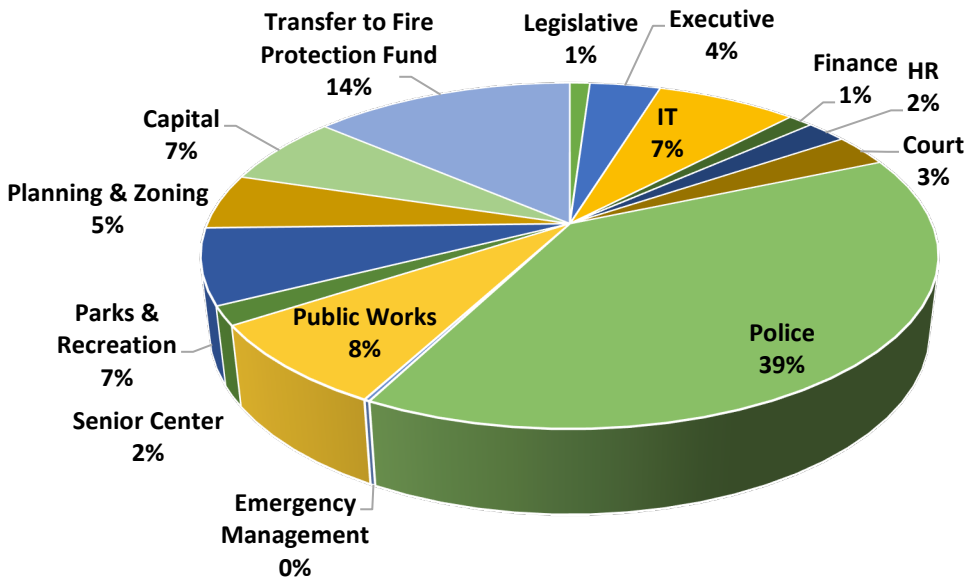
General Fund Detailed Revenue Summary

GENERAL FUND REVENUE Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed
Property Tax	1,975,805	2,083,953	1,950,000	1,980,000
Motor Vehicle Ad Valorem	14,397	12,519	15,000	14,000
TAVT Taxes	411,052	494,765	369,000	500,000
Alternative Ad Valorem Taxes	3,050	3,440	5,000	3,785
Ad Valorem Tax (Railroad Equipment)	4,685	4,509	5,000	4,500
Real Estate Transfer Intangible	164,565	79,241	100,000	50,000
Franchise Taxes - Electric	685,743	731,157	650,000	800,000
Franchise Taxes - Gas	44,307	44,412	35,000	45,000
Franchise Taxes - TV Cable	84,501	70,192	60,000	45,000
Franchise Taxes - Telephone	17,232	12,805	15,000	12,000
NSF Fees - Occ. Taxes	-	-	50	50
Local Option Sales & Use Taxes	4,984,682	4,646,618	3,000,000	4,000,000
Alcoholic Beverage Excise Tax	154,531	152,329	155,000	153,000
Local Option Mixed Drink Excise Taxes	16,737	13,611	15,000	13,000
Energy Excise Tax	172,785	120,456	100,000	100,000
Business & Occupation Taxes	589,887	912,680	600,000	900,000
Insurance Premium Taxes	844,577	915,915	700,000	800,000
Finance Institutions Taxes	30,907	27,091	35,000	33,000
Penalties/Interest Delinquent Taxes (Alcohol)	1,150	419	1,000	500
Penalties/Interest Delinquent Taxes (Bus. Lic.)	96,025	19,392	25,000	25,000
Total Taxes	**10,296,618**	**10,345,504**	**7,835,050**	**9,478,835**
Bus. Lics. Alcoholic Beverages	52,868	57,986	50,000	50,000
Non-Business License & Permits	33,953	47,260	30,000	30,000
Regulatory Fees - Bldg. Structures	223,516	206,718	100,000	180,000
Entertainment Regulatory Fees	25,000	-	-	-
Other Regulatory Fees	995,629	906,413	350,000	350,000
Total Licenses & Permits	**1,330,966**	**1,218,377**	**530,000**	**610,000**
Federal Gov. Grant (FEMA)	-	5,813	-	-
Justice Assistance Grant (JAG)	-	13,294	-	-
State Grants	102,955	11,291	337,712	100,000
Local Gov. Chat. Co. Grants	120,373	126,883	100,000	100,000
Total Intergovernmental	**223,328**	**157,281**	**437,712**	**200,000**
Excessive Submittal Fees	41,084	31,525	40,000	35,000
Election Fees	-	1,476	-	-
Accidents Reports	9,534	16,549	10,000	5,000
Off Duty Reimbursement	-	8,649	4,000	10,000
Garden City Gym & Parks	3,492	6,045	1,000	4,000
Stadium Receipts	13,060	2,200	-	-
Senior Center Revenue	17,574	23,503	18,000	18,000
Summer Camp Revenue	47,328	28,060	40,000	40,000
Chain Baseball Field Rental	3,304	3,480	3,600	3,000
Program Fees	10,010	11,210	8,000	8,000
Recreation Concession Revenue	2,130	4,079	2,000	500
Nuisance Abatement	76,292	68,546	75,000	25,000
NSF Fee	-	274	-	-
Total Charges For Services	**223,808**	**205,596**	**201,600**	**148,500**
Fines & Forfeitures	1,400,436	1,625,435	1,400,000	1,600,000
Proceeds from Sale of Confiscated Assets	2,445	-	-	
Speed Camera Violations	-	35,565	25,000	50,000
Total Fines & Forfeitures	**1,402,881**	**1,661,000**	**1,425,000**	**1,650,000**
Investment Income	192,774	796,936	100,000	600,000
Total Investment Income	**192,774**	**796,936**	**100,000**	**600,000**
Contributions/Donations Private Sources	46,339	2,380	-	-
Rents & Royalties - Mobile Tower	136,397	97,771	130,000	100,000
Rents & Royalties	4,400	14,023	2,000	4,800
Reimbursement for Damaged Property	152,055	14,274	10,000	10,000
Other Scrap Sales	2,016	1,440	2,000	2,000
Miscellaneous	(1,249)	18,551	10,000	8,000
Total Other Sources Revenue	**339,958**	**148,439**	**154,000**	**124,800**
Transfers in - Hotel/Motel Fund	247,150	236,927	230,000	245,000
Transfer in - Water/Sewer Fund	150,000	150,000	150,000	150,000
Transfer in - Stormwater Fund	45,000	-	45,000	-
Proceeds from Sale of Assets	4,723	17,010	-	
Appropriation of Prior Year's Fund Balance	-	-	1,900,714	3,312,985
Total Other Financing Sources	**446,873**	**403,937**	**2,325,714**	**3,707,985**
Total General Fund Revenue	**14,457,206**	**14,937,070**	**13,009,076**	**16,520,120**

Governmental Funds

General Fund

Where the Money Goes – FY2025 Total General Fund Expenditures $16,520,120



General Fund Expenditures by Department / Function

GENERAL FUND SUMMARY Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed
Legislative	67,827	97,321	165,900	173,200
Executive	476,143	536,526	575,475	609,500
Information Technology	823,157	956,981	828,700	1,218,300
Finance	180,501	156,592	192,300	214,200
Human Resources	192,807	181,001	427,600	353,300
Municipal Court	221,390	338,237	357,110	494,950
Police	4,662,916	4,785,481	5,398,281	6,457,500
Emergency Management	4,116	12,257	11,500	35,000
Public Works	924,061	918,371	1,050,050	1,307,025
Senior Center	229,953	248,327	256,000	292,600
Parks & Recreation	971,203	950,562	929,300	1,168,445
Planning & Zoning	575,568	640,674	750,000	853,200
Operating Expenditures	**9,329,642**	**9,822,330**	**10,942,216**	**13,177,220**
Capital Outlay Expenditures	**184,320**	**147,548**	**406,504**	**1,080,700**
Transfer Out to Fire Protection Fund	**1,681,914**	**2,136,423**	**1,660,356**	**2,262,200**
Total General Fund Expenditures	**11,195,876**	**12,106,301**	**13,009,076**	**16,520,120**

Governmental Funds

Capital Projects Funds

The City uses Capital Project Funds to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets (other than those financed by Proprietary Funds or the General Fund). The financial resources of capital project funds come from several different sources, including general obligation bonds, state and federal government grants, and Special Purpose Local Option Sales Tax (SPLOST) funds.

SPLOST Fund Budget Summary (Special Purpose Local Option Sales Tax)

The FY2025 SPLOST Fund Budget is balanced based on the projected revenue collection for FY2025. Projected revenues total $5,829,102. This funding provides for street improvements, upgrades, and replacement of public safety vehicles and equipment, and debt service obligations for city hall, public safety vehicles, and recreation complex.

SPLOST FUND Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed
SPLOST Revenue	2,849,218	3,055,263	2,000,000	2,705,630
Capital Lease Proceeds (PD Vehicles)				-
Interest Earnings (City Hall Refinancing)				-
State Aid (LMIG)	101,704	104,015	100,000	123,472
Propoerty Sale (Gym/Stadium) $3,000,000	-	3,000,000	-	3,000,000
Prior Year Fund Balance	-			-
Total Revenues	**2,950,922**	**6,159,278**	**2,100,000**	**5,829,102**
Town Center Development	29,452	-	-	-
Recreation Site Improvements	123,530	48,190	-	-
Recreation New Gymnasium (Construction, Furniture & Equipment)	6,824	78,750	-	3,000,000
Public Works Street Paving & ROW Improvements	242,785	293,268	208,980	450,000
Fire Station #2 (Hwy. 80) Facility Renovations/Upgrades	-	-	-	-
Fire Department Vehicles & Equipment:	-	-	-	-
GCFD Vehicle Equipment (Outfit Leased Vehicles)	-	-	180,000	100,000
GCFD Other Equipment: (FY25 Training Simulator $65,000)	5,487	47,469	-	65,000
Police Department Vehicles & Equipment:				-
GCPD Vehicle Equipment (Outfit Leased Vehicles)	304,083	341,608	-	270,000
GCPD Other Equipment	50,774	-	-	-
Debt Service:	-	-	-	-
Recreation Bond - Principal (New Gym)	-	-	190,000	280,000
Recreation Bond - Interest (New Gym)	-	-	863,372	773,407
City Hall Loan Principal (FY20 - FY27)	620,000	625,000	630,000	635,000
City Hall Loan Interest	41,094	33,840	27,648	20,844
FY25 GCFD (1) Pumper Truck ($1,065,750) - GMA Lease 7 yrs. (2025-2032)	-	-	-	184,851
FY25 GCFD (2) Vehicles Enterprise Lease 5 yrs. (2025-2030)	-	-	-	50,000
FY25 GCPD (10) Vehicles Enterprise Lease 5 yrs (2025-2030)				-
Transfer Out to Fire Protection Fund:	152,715	-	-	-
Pumper Trucks Debt Service ($152,715) (FY16-FY22)	152,715	-	-	-
Total Expenditures	**1,833,736**	**1,511,463**	**2,100,000**	**5,829,102**

Governmental Funds

Capital Projects Funds

ARPA Fund Budget Summary (American Rescue Plan Act)

The FY2025 ARPA Fund Budget is balanced based on the remaining interest from the City's portion of the recovery funds over two disbursements. This funding provided for the replacement of six (6) police vehicles, replacement Tough Book laptops in all the police department's vehicles, and a new fire department pumper truck and ladder truck.

ARPA FUND Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed
ARPA Fiscal Recovery Funds	3,253,751	3,256,275	3,300,000	-
Interest Revenues	9,424	34,539	5,000	20,000
Total Revenue	**3,263,175**	**3,290,814**	**3,305,000**	**20,000**
(6) Police Vehicles + Equipment	-	-	450,000	
Police Vehicle Tough Books			90,000	
Equipment to Outfit New Ladder Truck & Fire Engine	-	-	217,000	20,000
Fire Pumper Truck +Equipment			742,000	
Fire Ladder Truck +Equipment			1,806,000	
Total Expenditures	**-**	**-**	**3,305,000**	**20,000**

Construction Fund Budget Summary (Series 2023 Revenue Bonds – New Gym)

The FY2025 Construction Fund Budget is balanced based on the issuance of the Chatham County Building and Facilities Authority Revenue Bonds, Series 2023, in the aggregate amount of $17,050,891, to provide financing to pay the costs of constructing and equipping a new community gymnasium and recreation complex.

CONSTRUCTION FUND *(New Gym Rec. Complex)* Description	2023 Actual	2024 Adopted	2025 Proposed
Interest Revenues	170,737	-	600,000
Long-term Debt Issued	16,970,000	16,970,000	-
Offering Premium on Bonds	80,891	80,891	-
Prior Year's Fund Balance			16,821,430
Total Revenue	**17,221,628**	**17,050,891**	**17,421,430**
Recreation Building & Improvements	43,050	16,923,616	17,421,430
Debt Issuance Cost	357,147	127,275	
Total Expenditures	**400,197**	**17,050,891**	**17,421,430**

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 FY2025 budget is balanced based on the projected revenue collections for FY2025. Projected fund balance totals $12,500. The Confiscated Assets Fund accounts for funds received from participation in drug-related cases. The Garden City Police Department uses the money to purchase necessary equipment and supplies; they cannot be used for wages and benefits.

CONFISCATED ASSETS FUND Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed
Cash Confiscation	-	8,339	4,000	
Other Refunds	-	-	-	
Prior Year's Fund Balance	24,928	-	-	12,500
Total Revenue	**24,928**	**8,339**	**4,000**	**12,500**
Supplies	2,829	-	2,000	-
Small Equipment	-	-	-	10,000
Other Supplies - Uniforms	-	-	-	-
Canine Supplies	1,767	3,134	2,000	2,500
Total Expenditures	**4,596**	**3,134**	**4,000**	**12,500**

Hotel/Motel Tax Fund Budget Summary

The Hotel/Motel Tax Fund FY2025 budget is balanced based on the projected revenue collections for FY2025. Projected revenues total $486,717. 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	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed
Hotel/Motel Taxes	494,288	473,684	459,950	486,667
Hotel/Motel Penalties & Interest	44	170	50	50
Interest Revenues	-	-	-	-
Total Revenue	**494,332**	**473,854**	**460,000**	**486,717**
Bank Fees	32	-	-	
Payments to Other Agencies *(Sav. Trade Ctr.)*	82,400	78,991	76,682	78,400
Payments to CVB *(Garden City Convention Visitors Bureau)*	164,750	157,936	153,318	163,317
Transfers Out to General Fund	247,150	236,927	230,000	245,000
Transfers Out to Tourism Board	-	-	-	-
Total Expenditures	**494,332**	**473,854**	**460,000**	**486,717**

Proprietary Funds

Fire Protection Fund

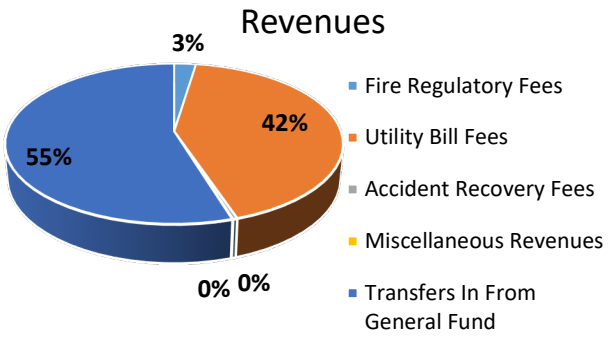
Proprietary funds account for the City's ongoing activities, similar to those often in the private sector. The measurement focus (flow of economic resources) is based on the determination of net income. The City has four Enterprise Funds that fall under the category of Proprietary fund types: Fire Protection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

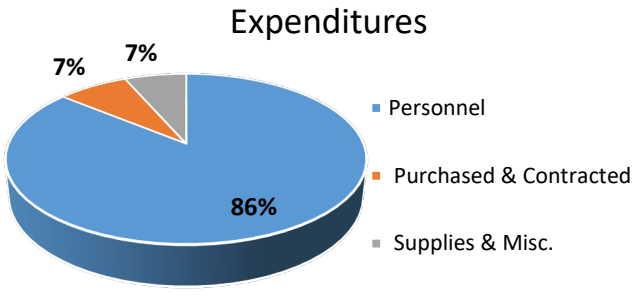
Fire Protection Fund Budget Summary

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 FY2025 Fire Protection Fund Budget is balanced based on the projected revenue collections for FY2025. Projected revenues total $4,129,200. This represents an increase of 25% over the FY2024 budget.

FIRE PROTECTION FUND Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed
Fire Regulatory Fees	302,390	94,469	100,000	100,000
Federal Grants	-	261,322	-	-
Total Fire Protection Fees	726,551	1,387,710	1,325,000	1,460,000
Total Accident Recovery Fees	11,325	1,904	15,000	15,000
Total Fire Line Fees	96,271	278,518	200,000	290,000
Total Capital Contribution from Governmental Funds	5,188	45,062	-	-
Total Contributions from Private Sources	7,060	18,500	10,000	-
Total Reimbursement for Damaged Property	-	9,650	-	-
Total Miscellaneous Revenues	1,940	31,105	1,500	2,000
Total Sales of Fixed Assets	600	2,250	-	-
Total Transfers In From General Fund	1,681,914	2,136,423	1,660,356	2,262,200
Total Revenue	**2,833,239**	**4,266,913**	**3,311,856**	**4,129,200**
Total Personnel Services & Benefits	2,224,586	3,448,850	2,635,656	3,549,000
Total Purchased & Contracted	358,776	433,718	454,000	309,700
Total Supplies & Expenditures	180,186	189,026	207,200	235,500
Total Miscellaneous	214,996	86,756	15,000	35,000
Total Capital Expenditures	-	261,322	-	
Total Expenditures	**2,978,544**	**4,419,672**	**3,311,856**	**4,129,200**





Proprietary Funds

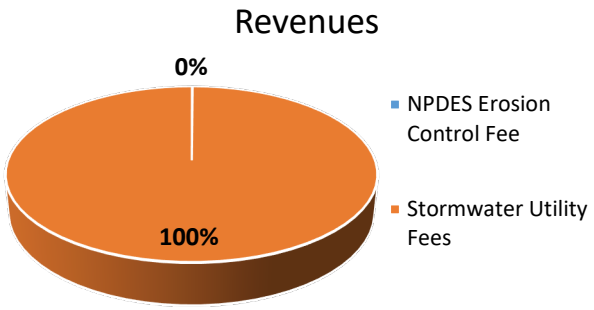
Stormwater Fund

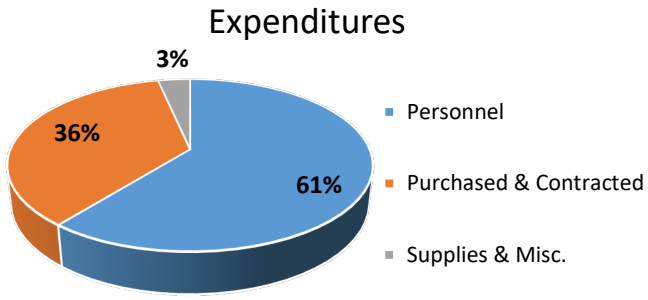
Stormwater Fund Budget Summary

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 and the cleaning and maintenance of ditches and other stormwater conveyance systems to increase or improve conveyance capacity.

The FY2025 Stormwater Fund Budget is balanced based on the projected revenue collections for FY2025. Projected revenues total $1,126,100. This represents a decrease of 2% over the FY2024 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 Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed
NPDES Erosion Control Fee	-	1,290	1,174	1,100
Total Stormwater Utility Fees	1,073,082	1,107,835	1,102,000	1,125,000
Total Transfers In From General Fund		76,073	-	-
Total Revenues	**1,073,082**	**1,185,198**	**1,103,174**	**1,126,100**
Total Personnel Services & Benefits	527,494	678,161	564,000	684,494
Total Purchased & Contracted	430,145	365,284	454,050	403,482
Total Supplies & Expenditures	-	833	6,000	2,000
Total Miscellaneous	188,427	133,863	79,124	36,124
Total Expenditures	**1,146,066**	**1,178,141**	**1,103,174**	**1,126,100**





Proprietary Funds

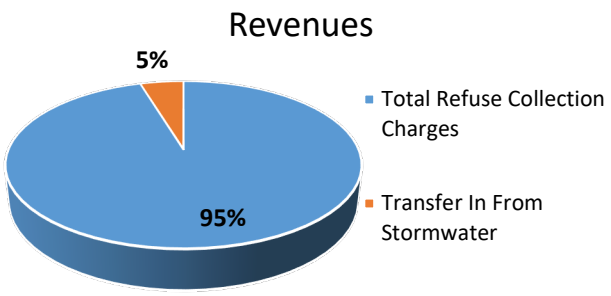
Sanitation Fund

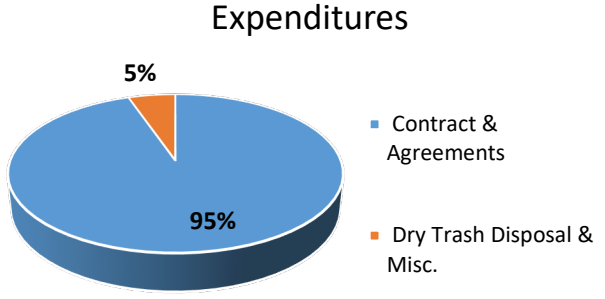
Sanitation Fund Budget Summary

The Sanitation Fund accounts for collecting and disposing of residential refuse, recycling, dry trash, and bulk items.

The FY2025 Sanitation Fund Budget is balanced based on the projected revenue collections for FY2025. Projected revenues total $640,000. This represents an increase of $3,000 over the FY2024 budget. The City Council approved an increase in the sanitation fee/rate to $25.91 monthly in FY2024. No additional increase is scheduled for FY2025. Additional information regarding the function of the Sanitation Fund is available in the Public Works Function Section.

SANITATION FUND Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed
Total Refuse Collection Charges	443,357	447,845	606,995	609,997
Total Interest Revenue	3	3	5	3
Total Transfer In From Stormwater	30,000	30,000	30,000	30,000
Total Transfer In From General Fund	-	36,546		-
Appropriation of Prior Year's Net Position	-	9,440		-
Total Revenue	**473,360**	**523,834**	**637,000**	**640,000**
Total Contracts & Agreements	408,106	479,717	570,000	606,000
Total Dry Trash Disposal Expenses	59,291	40,121	65,000	30,000
Total Miscellaneous Expenses *(Includes Bad Debt Expe*	5,400	3,689	2,000	4,000
Total Expenditures	**472,797**	**523,527**	**637,000**	**640,000**





Proprietary Funds

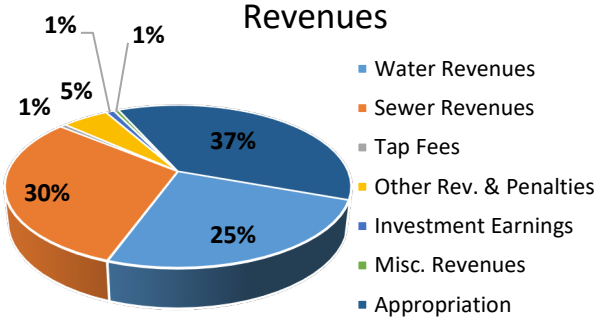
Water & Sewer Fund

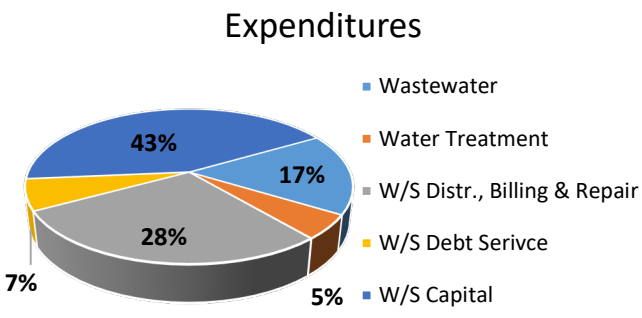
Water & Sewer Fund Budget Summary

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 FY2025 Water/Sewer Fund Budget is balanced based on the projected revenue collections for FY2025. Projected revenues total $7,520,051. This represents an increase of 54% over the FY2024 budget. Additional information regarding the Water/Sewer Fund function is available in the Water & Sewer Fund Function Section.

WATER & SEWER FUND Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed
Total State Grants	-	-	-	
Total Water Revenues	1,773,312	1,813,092	1,775,000	1,880,000
Total Water Tap Fees	25,973	76,815	25,000	25,000
Total Sewer Revenues	2,725,138	2,803,416	2,750,000	2,288,000
Total Sewer Tap Fees	28,520	107,400	25,000	25,000
Administrative Fees	91,219	91,234	95,000	92,000
Other Revenues & Penalties	268,660	382,597	125,000	300,000
Investment Earnings	30,558	100,133	50,000	70,000
Contributions from Private Sources	77,970	119,302	-	-
Rents and Royalties	1,389	989	1,142	1,000
Reimbursement for Damaged Property	2,807	1,538	-	-
Miscellaneous Revenues	35,696	40,648	40,000	40,000
Appropriation of Prior Year's Net Position	-	-	-	2,799,051
Total Revenue	**5,061,242**	**5,537,164**	**4,886,142**	**7,520,051**
Total Wastewater Treatment Expenses	852,327	901,577	889,800	1,277,800
Total Water Treatment Expenses	538,885	581,439	298,500	382,200
Total W/S Billing, Distribution, Repair Expenses	2,115,843	2,697,618	1,445,000	2,132,000
Total W/S Debt Service	758,440	676,672	492,604	489,231
Total W/S Fund CIP Expenditures	482,664	227,598	1,760,238	3,238,820
Total Expenditures	**4,748,159**	**5,084,904**	**4,886,142**	**7,520,051**





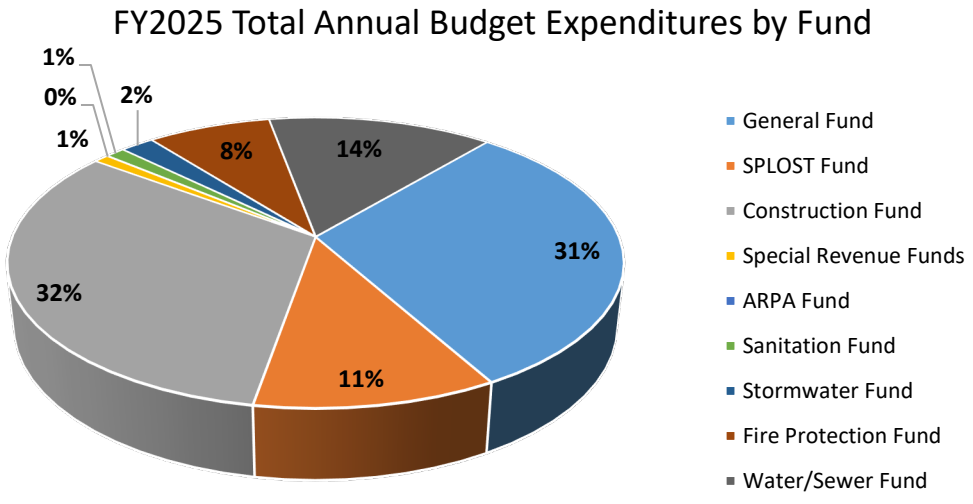
Annual Adopted Budget

All Fund Types

Adopted Budget (All Fund Types) Summary

The adopted FY2025 Budget totals $53,705,220. This represents an increase of 17% compared to the FY2024 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 2025.

All Fund Types Fund	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed
General Fund	11,195,876	12,106,301	13,009,076	16,520,120
Capital Projects Funds:				
SPLOST Fund	1,833,736	1,511,463	2,100,000	5,829,102
ARPA Fund (Grant)	-	-	3,305,000	20,000
Construction Fund	-	400,197	17,050,891	17,421,430
Special Revenue Funds:				
Hotel/Motel Tax Fund	494,332	473,854	460,000	486,717
Confiscated Assets Fund	4,596	3,134	4,000	12,500
Proprietary Funds:				
Fire Protection	2,978,544	4,419,672	3,311,856	4,129,200
Stormwater	1,146,066	1,178,141	1,103,174	1,126,100
Sanitation	472,797	523,527	637,000	640,000
Water & Sewer	4,748,159	5,084,904	4,886,142	7,520,051
Annual Operating & Capital Expenditures Total	**22,874,106**	**25,701,193**	**45,867,139**	**53,705,220**



FY2025 Adopted Budget

GENERAL GOVERNMENT



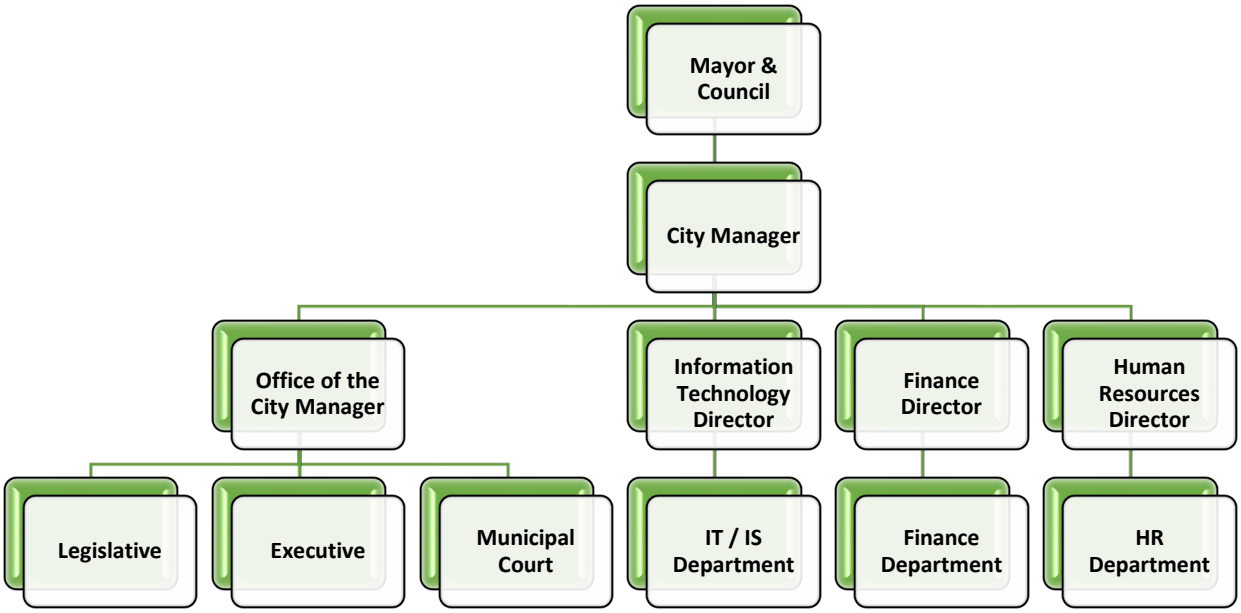
Departmental Summaries

- Legislative
- Executive
- Finance
- Information Technology
- 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

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.

Staffing Level

In the FY2025 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 2025 for the At-Large, District 1, and District 5 council seats. The compensation for the elected officials commencing January 1, 2024, is as follows: The Mayor receives $1,300 per month, and members of the City Council $1,000.

LEGISLATIVE	2022 Actual	2023 Actual	2024 Amended	2025 Recommended	Pay Status Budget
Mayor	1	1	1	1	Elected
City Council	6	6	6	6	Elected
Total Legislative Staffing	**7**	**7**	**7**	**7**	

Highlights of Budget Changes

In the FY2025 Budget, the Legislative Department's expenditures total $173,200. This represents an increase of $7,300 or 4% compared to the 2024 budget. The increase in expenses is attributed to the salary increase for the Mayor and City Council members and travel and training costs for FY2025.



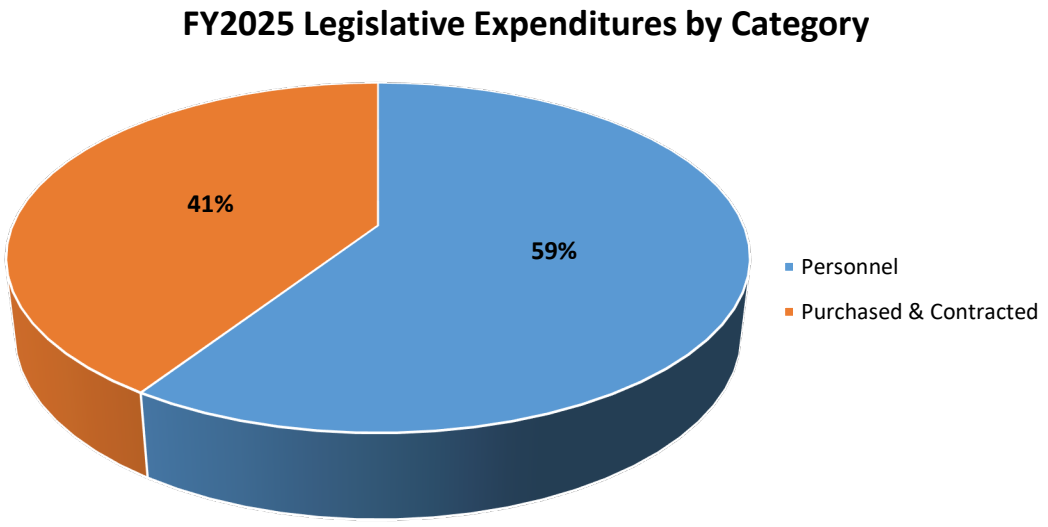
LEGISLATIVE Expenditure Category	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	$ Change	% Change
Total Personnel Services & Benefits	52,750	57,379	101,900	101,700	(200)	-0.2%
Total Purchased & Contracted Services	14,626	39,492	63,000	69,000	6,000	10%
Total Supplies & Expenditures	451	450	1,000	2,500	1,500	150%
Total Legislative	**67,827**	**97,321**	**165,900**	**173,200**	**7,300**	**4%**

General Government

Legislative

Legislative Detailed Expenditure Summary

LEGISLATIVE Expenditure Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed
Salaries - Professional Fees	45,100	49,400	87,600	87,600
Social Security (FICA) Contributions	2,796	3,063	7,000	6,800
Medicare	654	716	1,300	1,300
Retirement Contributions	4,200	4,200	6,000	6,000
Total Personnel Services & Benefits	**52,750**	**57,379**	**101,900**	**101,700**
Travel	3,596	16,465	31,500	34,000
Education & Training	11,030	23,027	31,500	35,000
Total Purchased & Contracted Services	**14,626**	**39,492**	**63,000**	**69,000**
Food - Banquets & Flowers	-	-	-	1,000
Uniforms	451	450	1,000	1,500
Total Supplies & Expenditures	**451**	**450**	**1,000**	**2,500**
Total Legislative	**67,827**	**97,321**	**165,900**	**173,200**



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.

Staffing Level

In the FY2025 Budget, the Executive Department's full-time employee staffing level is unchanged from 2024.

EXECUTIVE	2022 Actual	2023 Actual	2024 Amended	2025 Recommended	Pay Status Budget
City Manager	1	1	1	1	Exempt
City Clerk	1	1	1	1	Exempt
Executive Admin. Assistant	--	1	1	1	Exempt
Total Executive FTE Staffing	**2**	**3**	**3**	**3**	

Highlights of Budget Changes

In the FY2025 Budget, the Executive Department's expenditures total $617,500, an increase of $42,025 or 7% from the FY2024 budget. The increase in expenses is mainly attributed to costs associated with purchased and contracted services (i.e., legal fees) and supplies (i.e., electricity).

Capital expenditures total $8,000. These funds will provide for the lease of one (1) vehicle to be used by City Hall administrative staff as needed.

EXECUTIVE Expenditure Category	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	$ Change	% Change
Total Personnel Services & Benefits	112,078	125,890	152,200	148,400	(3,800)	-2%
Total Purchased & Contracted Services	254,711	296,275	312,000	337,500	25,500	8%
Total Supplies & Expenditures	109,354	114,361	111,275	123,600	12,325	11%
Total Capital Expenditures	-	-	-	8,000	8,000	100%
Total Executive	**476,143**	**536,526**	**575,475**	**617,500**	**42,025**	**7%**

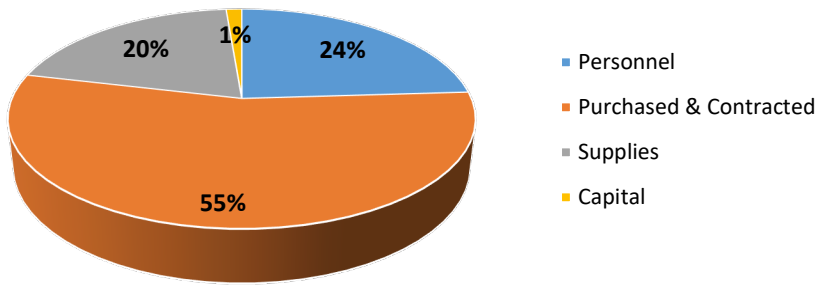
General Government

Executive

Executive Detailed Expenditure Summary

EXECUTIVE Expenditure Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed
Salaries - Regular Employees	85,049	99,295	112,000	105,000
Salaries - Overtime	194	-	-	-
Group Insurance	8,431	6,918	11,000	10,000
Social Security (FICA) Contributions	5,217	6,342	9,000	10,000
Medicare	1,220	1,483	3,000	4,000
Retirement Contributions	10,094	9,790	13,000	16,000
ICMA RC 457 Match	1,789	1,989	4,000	3,000
Workers' Compensation	84	73	200	400
Total Personnel Services & Benefits	**112,078**	**125,890**	**152,200**	**148,400**
Election Fees - Chatham County	-	9,583	-	10,000
Professional - Legal Fees	95,797	114,071	90,000	100,000
Vehicle Maintenance & Repairs	3,297	1,745	3,000	3,000
Insurance, other than employee benefits	12,027	12,356	13,000	16,500
Advertising	589	2,288	2,000	2,000
Printing & Binding	2,305	687	2,000	2,000
Travel	(1,697)	365	2,000	3,000
Dues & Fees	19,559	19,557	20,000	25,000
Contracts & Agreements	65,518	88,655	115,000	115,000
Contracts & Agreements - Reoccuring	19,725	16,032	25,000	20,000
Bank Fees	37,591	27,524	38,000	38,000
Education & Training	-	3,412	2,000	3,000
Total Purchased & Contracted Services	**254,711**	**296,275**	**312,000**	**337,500**
General Supplies & Materials	11,997	9,517	12,000	15,000
Postage	115	91	25	100
Electricity	74,985	79,696	77,000	80,000
Gasoline	1,788	1,011	2,000	2,000
Food - Banquets & Flowers	7,559	19,448	10,000	15,000
Books & Periodicals	795	995	250	1,000
Uniforms	360	-	-	500
Hurricane Preparation	11,755	3,603	10,000	10,000
Total Supplies & Expenditures	**109,354**	**114,361**	**111,275**	**123,600**
Total Operating Expenditures	**476,143**	**536,526**	**575,475**	**609,500**
Total Capital Expenditures	**-**	**-**	**-**	**8,000**
Total Executive	**476,143**	**536,526**	**575,475**	**617,500**

FY2025 Executive Expenditures by Category



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.

Staffing Level

In the FY2025 Budget, the Finance Department's full-time employee staffing level includes the addition of the Business License Tax Specialist. This position is transferred from the Planning, Zoning & Building Department.

FINANCE	2022 Actual	2023 Actual	2024 Amended	2025 Recommended	Pay Status Budget
Finance Director	--	--	1	1	Exempt
Assistant Finance Director	1	1	--	--	Non-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	Non-Exempt
Total Finance FTE Staffing	**4**	**4**	**4**	**5**	

Highlights of Budget Changes

In the FY2025 Budget, the Finance Department's expenditures total $214,200, an increase of $21,900 or 11% from the FY2024 budget. The increase in expenses is mainly attributed to the business license function being moved from the Planning, Zoning & Building Department.

FINANCE Expenditure Category	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	$ Change	% Change
Total Personnel Services & Benefits	86,494	101,929	114,600	135,700	21,100	18%
Total Purchased & Contracted Services	88,995	48,060	68,500	68,500	-	0%
Total Supplies & Expenditures	5,012	6,603	9,200	10,000	800	9%
Total Finance	**180,501**	**156,592**	**192,300**	**214,200**	**21,900**	**11%**

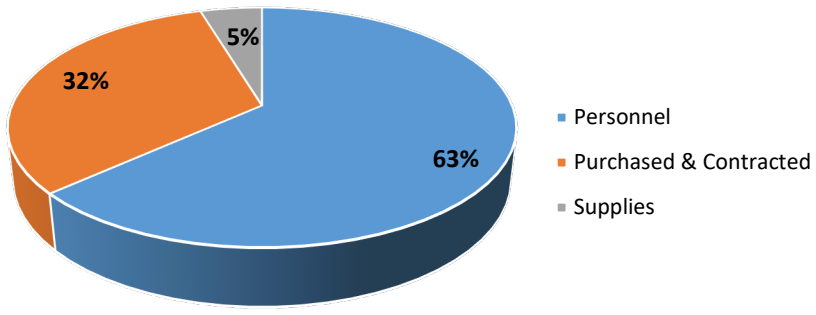
General Government

Finance

Finance Detailed Expenditure Summary

FINANCE Expenditure Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed
Salaries - Regular Employees	57,787	69,201	73,000	80,000
Salaries - Overtime	503	680	1,000	1,000
Group Insurance	18,361	20,383	22,000	32,000
Social Security (FICA) Contributions	3,350	4,288	5,000	6,000
Medicare	783	1,003	2,000	2,000
Retirement Contributions	5,333	5,439	10,000	13,000
ICMA RC 457 Match	335	749	1,500	1,500
Workers' Compensation	42	186	100	200
Total Personnel Services & Benefits	**86,494**	**101,929**	**114,600**	**135,700**
Professional Audit	14,875	15,375	16,000	16,000
Travel	-	-	-	-
Dues & Fees	215	85	500	500
Contracts & Agreements	45,138	31,573	50,000	50,000
Education & Training	420	1,027	2,000	2,000
Contract Labor	28,347	-	-	-
Total Purchased & Contracted Services	**88,995**	**48,060**	**68,500**	**68,500**
General Supplies & Materials	3,388	3,713	6,200	6,000
Postage	1,624	2,890	3,000	3,000
Computer Equipment & Software	-	-	-	-
Books & Periodicals	-	-	-	-
Uniforms	-	-	-	1,000
Total Supplies & Expenditures	**5,012**	**6,603**	**9,200**	**10,000**
Total Finance	**180,501**	**156,592**	**192,300**	**214,200**

FY2025 Finance Expenditures by Category



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 procuring, implementing, and maintaining 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.

Staffing Level

In the FY2025 Budget, the IT/IS Department's full-time employee staffing level is increased by two full-time positions from 2024. An IT/IS Technician is proposed to provide additional technical support to City Departments. A Facility Maintenance Coordinator is proposed to ensure that the maintenance of the City's facilities can be completed on a routine schedule.

INFORMATION TECHNOLOGY	2022 Actual	2023 Actual	2024 Amended	2025 Recommended	Pay Status Budget
IT/IS Director / Special Projects	1	--	--	1	Exempt
IT/IS Systems Administrator	--	1	1	--	Non-Exempt
IT/IS Technician Senior	1	1	1	1	Non-Exempt
IT/IS Technician	--	--	--	1	Non-Exempt
Facility Maintenance Coordinator	--	--	--	1	Non-Exempt
Receptionist Lobby Front Desk	1	1	1	1	Non-Exempt
Total IT/IS FTE Staffing	**3**	**3**	**3**	**5**	

Highlights of Budget Changes

In the FY2025 Budget, the IT/IS Department's expenditures total $1,398,300, an increase of $511,600 or 58% from the FY2024 budget. The expense increase is mainly attributed to personnel costs associated with adding two new positions and purchased and contracted services (i.e., communications).

Capital outlay expenditures total $180,000. These funds will replace the City's computer server system, which is at capacity and cannot be expanded anymore.

INFORMATION TECHNOLOGY Expenditure Category	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	$ Change	% Change
Total Personnel Services & Benefits	196,875	179,817	223,000	470,500	247,500	111%
Total Purchased & Contracted Services	547,740	645,897	537,700	661,700	124,000	23%
Total Supplies & Expenditures	78,542	131,267	68,000	86,100	18,100	27%
Total Capital Expenditures	33,072	22,211	58,000	180,000	122,000	210%
Total IT	**856,229**	**979,192**	**886,700**	**1,398,300**	**511,600**	**58%**

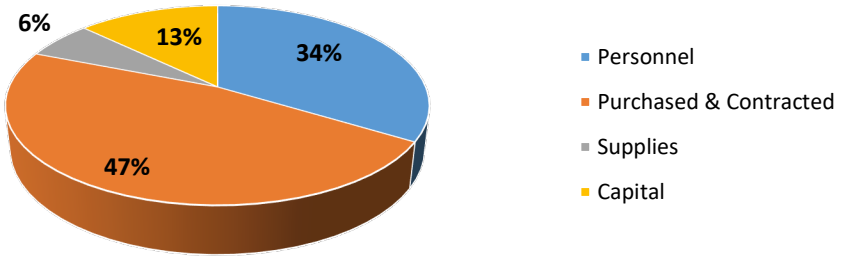
General Government

Information Technology / Information Systems (IT/IS)

IT/IS Detailed Expenditure Summary

INFORMATION TECHNOLOGY Expenditure Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed
Salaries - Regular Employees	138,881	126,119	146,000	300,000
Salaries - Overtime	6,586	8,686	10,000	15,000
Group Insurance	25,574	20,431	31,000	70,000
Social Security (FICA) Contributions	8,755	8,371	11,000	24,000
Medicare	2,048	1,958	4,000	5,000
Retirement Contributions	12,189	12,570	17,000	52,000
ICMA RC 457 Match	2,617	1,329	3,500	3,000
Workers' Compensation	225	353	500	1,500
Total Personnel Services & Benefits	**196,875**	**179,817**	**223,000**	**470,500**
Custodial	5,474	5,954	8,400	8,500
Vehicle Maintenance & Repairs	594	206	1,000	2,500
Equipment Maintenance & Repairs	-	1,841	-	
City Hall Maintenance	108,959	106,287	115,000	115,000
Insurance, other than employee benefits	3,898	2,798	4,000	2,300
Communications	199,177	246,538	150,000	210,000
Travel	-	-	-	4,800
Dues & Fees	40	49	-	100
Contracts & Agreements	225,419	280,925	257,800	315,000
Education & Training	134	1,299	1,500	3,500
Contract Labor	4,045	-	-	-
Total Purchased & Contracted Services	**547,740**	**645,897**	**537,700**	**661,700**
General Supplies & Materials	1,315	4,671	2,000	5,000
Computer Eqpt. & Software	74,261	124,853	63,000	75,000
Gasoline	2,176	1,041	1,000	3,600
Books & Periodicals	-	82	1,000	1,000
Uniforms	790	620	1,000	1,500
Total Supplies & Expenditures	**78,542**	**131,267**	**68,000**	**86,100**
Total Operating Expenditures	**823,157**	**956,981**	**828,700**	**1,218,300**
Total Capital Expenditures	**33,072**	**22,211**	**58,000**	**180,000**
Total Information Technology	**856,229**	**979,192**	**886,700**	**1,398,300**

FY2025 IT Expenditures by Category



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 compliant with Federal, State, and local laws and regulations.

Staffing Level

In the FY2025 Budget, the Human Resources Department's full-time employee staffing level is unchanged from 2024.

HUMAN RESOURCES	2022 Actual	2023 Actual	2024 Amended	2025 Recommended	Pay Status Budget
Human Resources Director	1	1	1	1	Exempt
HR Generalist	--	--	1	1	Non-Exempt
Total HR FTE Staffing	**1**	**1**	**2**	**2**	
Total HR PTE Staffing	**1**	**1**	**1**	**1**	

Highlights of Budget Changes

In the FY2025 Budget, the Human Resources Department's expenditures total $353,300, a decrease of ($74,300) or (17%) from the FY2024 budget. The reduction in expenses is mainly attributed to personnel cost allocations among funds.

HUMAN RESOURCES Expenditure Category	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	$ Change	% Change
Total Personnel Services & Benefits	126,416	112,658	283,600	199,800	(83,800)	-30%
Total Purchased & Contracted Services	51,620	39,723	76,200	85,700	9,500	12%
Total Supplies & Expenditures	14,771	28,620	67,800	67,800	-	0%
Total Human Resources	**192,807**	**181,001**	**427,600**	**353,300**	**(74,300)**	**-17%**

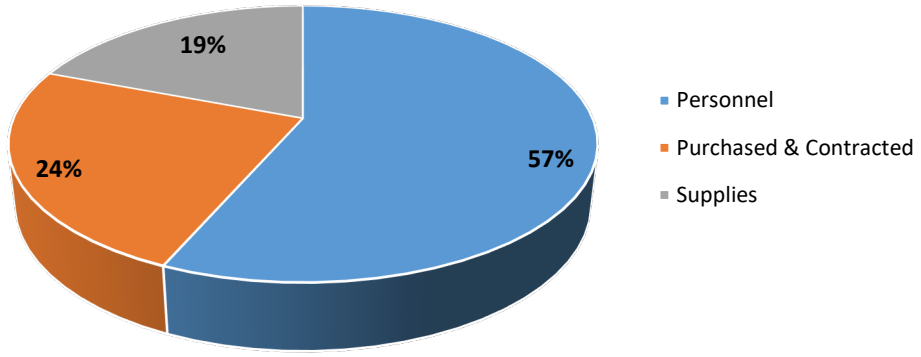
General Government

Human Resources

Human Resources Detailed Expenditure Summary

HUMAN RESOURCES Expenditure Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed
Salaries - Regular Employees	28,460	26,259	156,000	80,000
Salaries - Part-time Employees	75,042	74,554	75,000	75,000
Salaries - Overtime	4,283	382	300	500
Group Insurance	1,219	361	11,000	10,000
Social Security (FICA) Contributions	3,624	3,138	15,000	6,000
Medicare	848	734	3,500	3,000
Retirement Contributions	12,189	6,285	20,500	23,000
ICMA RC 457 Match	525	751	2,000	2,000
Workers' Compensation	226	194	300	300
Total Personnel Services & Benefits	**126,416**	**112,658**	**283,600**	**199,800**
Advertising	-	830	2,000	2,000
Travel	-	-	3,800	4,000
Dues & Fees	229	-	700	700
Contracts & Agreements	51,391	34,531	30,000	35,000
Education & Training	-	4,362	8,700	9,000
Contract Labor *(ADP Automated Payroll Processing Services)*	-	-	31,000	35,000
Total Purchased & Contracted Services	**51,620**	**39,723**	**76,200**	**85,700**
General Supplies & Materials	907	691	2,500	2,500
Postage	65	93	100	100
Computer Equipment & Software	-	-	40,000	40,000
Food, Banquets & Flowers	13,262	26,629	22,500	22,500
Books & Periodicals	537	1,207	1,700	1,700
Uniforms	-	-	1,000	1,000
Total Supplies & Expenditures	**14,771**	**28,620**	**67,800**	**67,800**
Total Human Resources	**192,807**	**181,001**	**427,600**	**353,300**

FY2025 HR Expenditures by Category



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 FY2025 Budget, the Municipal Court's full-time employee staffing level is unchanged from 2024.

MUNICIPAL COURT	2022 Actual	2023 Actual	2024 Amended	2025 Recommended	Pay Status Budget
Court Administrator	--	1	1	1	Exempt
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**	**3**	**3**	**3**	

Highlights of Budget Changes

In the FY2025 Budget, the Municipal Court's expenditures total $494,950, an increase of $137,840 or 39% from the FY2024 budget. The increase in expenses is mainly attributed to personnel costs associated with the Deputy Municipal Court Clerk position remaining unfilled for the majority of FY2024.

MUNICIPAL COURT Expenditure Category	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	$ Change	% Change
Total Personnel Services & Benefits	117,127	184,302	204,600	304,500	99,900	49%
Total Purchased & Contracted Services	98,824	147,922	144,160	180,900	36,740	25%
Total Supplies Expenditures	5,439	6,013	8,350	9,550	1,200	14%
Total Municipal Court	**221,390**	**338,237**	**357,110**	**494,950**	**137,840**	**39%**

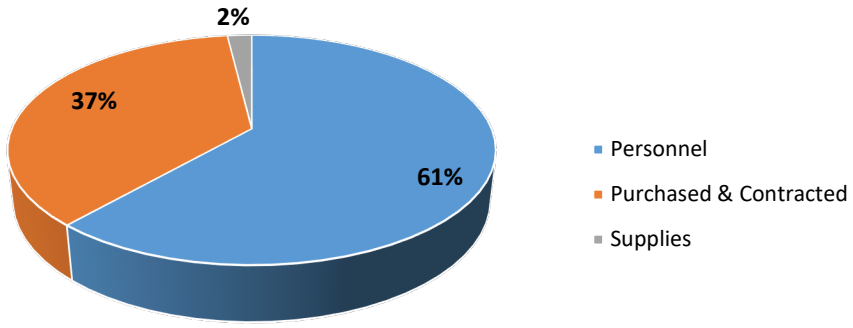
General Government

Municipal Court

Municipal Court Detailed Expenditure Summary

MUNICIPAL COURT Expenditure Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed
Salaries - Regular Employees	92,546	132,765	152,000	185,000
Salaries - Overtime	2,492	4,933	6,200	7,000
Group Insurance	7,543	26,576	20,000	62,000
Social Security (FICA) Contributions	5,823	8,617	10,000	15,000
Medicare	1,362	2,015	3,000	3,000
Retirement Contributions	5,656	7,180	10,000	31,000
ICMA RC 457 Match	1,426	1,246	3,000	1,000
Unemployment Insurance	-	730	-	-
Workers' Compensation	279	240	400	500
Total Personnel Services & Benefits	**117,127**	**184,302**	**204,600**	**304,500**
Travel	2,295	1,642	2,000	2,500
Dues & Fees	400	300	380	400
Contracts & Agreements	11,229	32,943	5,000	20,000
Education & Training	1,250	1,062	1,500	2,000
Contract Labor - Judge	33,750	40,800	50,350	52,000
Contract Labor - Solicitor	22,500	35,950	39,750	41,600
Contract Labor - Public Defender	22,000	27,875	36,000	41,600
Contract Labor - Court Interpreter	5,400	7,350	9,180	20,800
Total Purchased & Contracted	**98,824**	**147,922**	**144,160**	**180,900**
General Supplies & Materials	2,862	3,299	4,500	5,000
Postage	2,247	2,237	2,500	3,000
Books & Periodicals	-	-	350	350
Uniforms	330	477	1,000	1,200
Total Supplies Expenditures	**5,439**	**6,013**	**8,350**	**9,550**
Total Municipal Court	**221,390**	**338,237**	**357,110**	**494,950**

FY2025 Municipal Court Expenditures by Category



FY2025 Adopted Budget

PUBLIC SAFETY



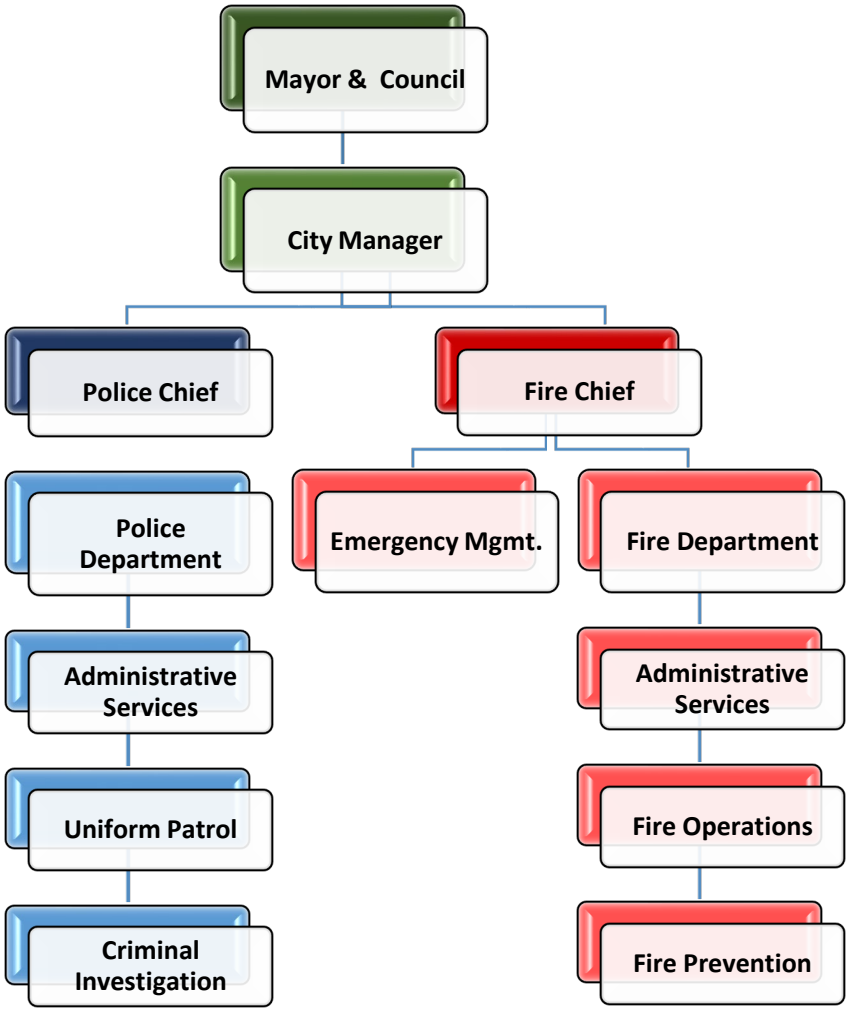
Departmental Summaries

- 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	X		X

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 oversees 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.

Staffing Level

In the FY2025 Budget, the Police Department's full-time employee staffing is increased by four (4) police officer positions from FY2024. The department is adding additional officers to move from a three-zone coverage system to a four-zone system. Forty-three (43) sworn positions and five (5) civilian positions are recommended for FY2025.

POLICE	2022 Actual	2023 Actual	2024 Amended	2025 Recommended	Pay Status Budget
Sworn Positions					
Chief of Police	1	1	1	1	Exempt
Major	--	--	1	1	Exempt
Captain(s)	3	4	4	3	Exempt
Lieutenant(s)	2	2	3	4	Non-Exempt
Sergeant(s)	5	5	4	6	Non-Exempt
Corporal-Patrol/CID	6	6	6	5	Non-Exempt
Criminal Investigators	4	4	4	3	Non-Exempt
Officers	15	14	16	20	Non-Exempt
Civilian Positions					
Executive Assistant	1	1	1	1	Exempt
Evidence Custodian	1	1	1	1	Non-Exempt
Records Clerk	2	1	2	2	Non-Exempt
GCIC/NCIC TAC	--	1	1	1	Non-Exempt
Total Police FTE Staffing	**40**	**40**	**44**	**48**	

Public Safety

Police Department

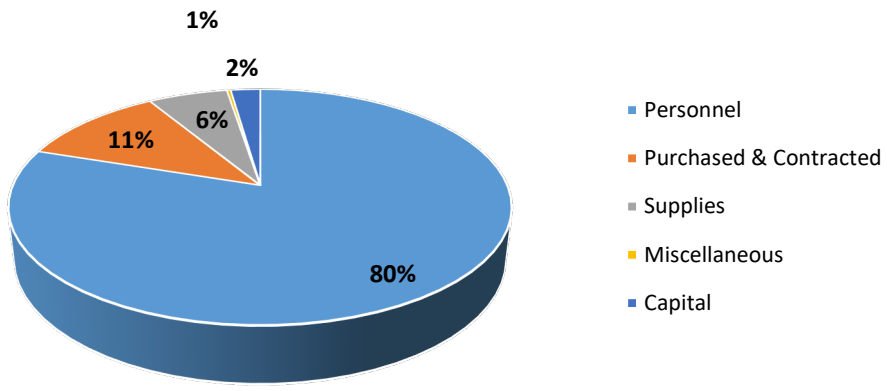
Highlights of Budget Changes

In the FY2025 Budget, the Police Department's operating expenditures total $6,607,500, an increase of $1,209,219 or 22% from the FY2024 budget. The increase in expenses is mainly attributed to the increase in personnel services and benefits costs with the addition of four (4) additional police officers.

Capital expenditures totaled $570,000. This funding is for the lease of ten (10) police vehicles. In the FY2025 SPLOST Fund, $420,000 is allocated to contribute to the vehicle leases and purchase equipment to outfit the vehicles.

POLICE Expenditure Category	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	$ Change	% Change
Total Personnel Services & Benefits	3,859,199	4,010,321	4,496,481	5,292,000	795,519	18%
Total Purchased & Contracted Services	381,918	385,539	479,450	744,000	264,550	55%
Total Supplies & Expenditures	406,243	371,700	409,350	402,500	(6,850)	-2%
Total Miscellaneous	15,556	17,921	13,000	19,000	6,000	46%
Total Capital	-	-	-	150,000	150,000	100
Total Police	**4,662,916**	**4,785,481**	**5,398,281**	**6,607,500**	**1,209,219**	**22%**

FY2025 Police Department Expenditures by Category



Public Safety

Police Department

Police Department Detailed Expenditure Summary

POLICE Expenditure Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed
Salaries - Regular Employees	2,554,724	2,681,516	2,990,481	3,400,000
Salaries - Part-time Employees	-	280	-	39,000
Salaries - Overtime	104,916	87,408	150,000	125,000
Group Insurance	612,058	601,588	650,000	766,000
Social Security (FICA) Contributions	159,193	172,152	200,000	220,000
Medicare	37,231	40,241	45,000	50,000
Retirement Contributions	250,819	250,268	300,000	500,000
ICMA RC 457 Match	38,562	47,323	50,000	60,000
Peace Officers Annuity	10,535	8,975	11,000	12,000
Workers' Compensation	91,161	120,570	100,000	120,000
Total Personnel Services & Benefits	**3,859,199**	**4,010,321**	**4,496,481**	**5,292,000**
Vehicle Maintenance & Repairs	108,345	125,210	90,000	100,000
Equipment Maintenance & Repairs	16,262	13,332	16,500	15,000
Insurance, other than employee benefits	122,052	124,443	130,000	159,000
Travel	11,114	15,265	15,000	15,000
Dues & Fees	2,282	1,549	3,950	4,000
Contracts & Agreements:	109,385	95,497	195,000	421,000
Education & Training	12,478	10,243	29,000	30,000
Total Purchased & Contracted Services	**381,918**	**385,539**	**479,450**	**744,000**
General Supplies & Materials	25,141	20,141	23,500	24,000
Postage	704	675	500	500
CID Supplies	7,846	8,641	11,000	12,000
Electricity	74,985	79,696	75,000	80,000
Gasoline	180,641	166,285	200,000	175,000
Books & Periodicals	457	974	1,250	1,000
Small Equipment	10,058	30,406	39,100	45,000
Special Gear	17,388	11,761	12,000	14,000
Small Equipment - LLEBG	63,901	25,971	12,000	11,000
Uniforms	25,122	27,150	35,000	40,000
Total Supplies & Expenditures	**406,243**	**371,700**	**409,350**	**402,500**
Community Oriented Policing	1,625	2,123	1,000	1,000
Armory	11,931	8,798	10,000	15,000
Damage Claims Paid	2,000	7,000	2,000	3,000
Total Miscellaneous	**15,556**	**17,921**	**13,000**	**19,000**
Total Operating Expenditures	**4,662,916**	**4,785,481**	**5,398,281**	**6,457,500**
Total Capital Expenditures	**-**	**-**	**-**	**150,000**
Total Police	**4,662,916**	**4,785,481**	**5,398,281**	**6,607,500**

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 and monitoring, insurance liability assurance, and FEMA certification of Debris and Hurricane Management plans. The department also coordinates the purchasing all supplies needed to feed, bed, and provide for emergency reentry teams.

Staffing Level

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

Highlights of Budget Changes

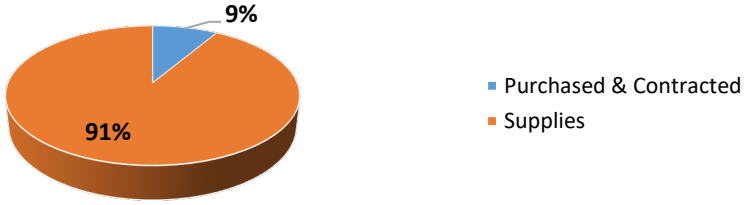
In the FY2025 Budget, the Emergency Management Department's expenditures total $35,000, an increase of $23,500 or 204% from the FY2024 budget.

EMERGENCY MANAGEMENT Expenditure Category	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	$ Change	% Change
Total Personnel Services & Benefits	-	-	-	-	-	0%
Total Purchased & Contracted Services	36	-	1,500	3,000	1,500	100%
Total Supplies & Expenditures	4,080	12,257	10,000	32,000	22,000	220%
Total Emergency Management	**4,116**	**12,257**	**11,500**	**35,000**	**23,500**	**204%**

Emergency Management Detailed Expenditure Summary

EMERGENCY MANAGEMENT Expenditure Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed
Travel	-	-	500	1,000
Contracts & Agreements:	-	-	500	1,000
Education & Training	36	-	500	1,000
Total Purchased & Contracted Services	**36**	**-**	**1,500**	**3,000**
General Supplies & Materials	1,517	3,031	4,500	7,000
Small Equipment	2,563	9,226	5,500	25,000
Total Supplies & Expenditures	**4,080**	**12,257**	**10,000**	**32,000**
Total Emergency Management	**4,116**	**12,257**	**11,500**	**35,000**

FY2025 Emergency Management Expenditures by Category



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.

Staffing Level

In the FY2025 Budget, the Fire Department's full-time staffing is increased by six (6) firefighters from FY2024. Their part-time staffing is decreased by four (4) firefighters to fund a portion of the full-time position increases.

FIRE PROTECTION FUND	2022 Actual	2023 Actual	2024 Amended	2025 Recommended	Pay Status Budget
Fire Chief	1	1	1	1	Exempt
Deputy Fire Chief	1	1	1	1	Exempt
Fire Marshal	1	1	1	1	Exempt
Deputy Fire Marshal	1	1	1	1	Exempt
Administration Assistant	1	1	1	1	Non-Exempt
Fire Captain	3	3	3	3	Non-Exempt
Fire Lieutenant	6	6	6	6	Non-Exempt
Firefighter	13	14	15	21	Non-Exempt
Total Fire FTE Staffing	**27**	**28**	**28**	**35**	
Total Fire PTE Staffing	**4**	**4**	**--**	**--**	

Highlights of Budget Changes

In the FY2025 Budget, the Fire Department's operating expenditures total $4,129,200, an increase of 25% or $817,344 from the FY2024 budget. The increase in expenses is mainly attributed to the increase in personnel services and benefits costs.

Capital expenditures totaled $399,851 in the FY2025 SPLOST Fund. Funds are allocated to lease two (2) fully equipped fire department vehicles ($150,000). Payments for a Georgia Municipal Association loan are included ($184,851) to purchase one (1) fire engine/pumper truck ($1,0675,750). A training simulator ($65,000) is also proposed.

FIRE PROTECTION FUND Expenditure Category	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	$ Change	% Change
Total Personnel Services & Benefits	2,224,586	3,448,850	2,635,656	3,549,000	913,344	35%
Total Purchased & Contracted	358,776	433,718	454,000	309,700	(144,300)	-32%
Total Supplies & Expenditures	180,186	189,026	207,200	235,500	28,300	14%
Total Miscellaneous	214,996	86,756	15,000	35,000	20,000	133%
Total Capital Expenditures	-	261,322	-		-	
Total Expenditures	**2,978,544**	**4,419,672**	**3,311,856**	**4,129,200**	**817,344**	**25%**

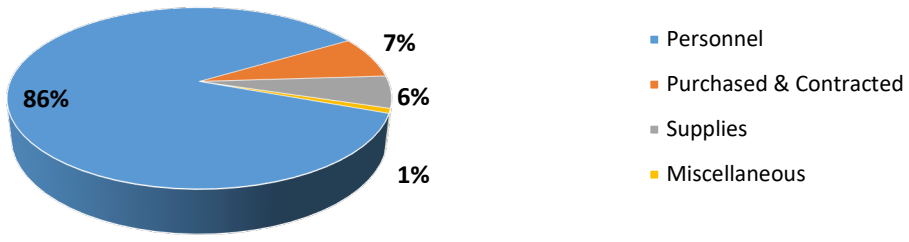
Public Safety

Fire Department

Fire Department Detailed Expenditure Summary

FIRE PROTECTION FUND Expenditure Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed
Salaries - Regular Employees	1,274,167	1,494,869	1,500,000	1,896,000
Salaries - Part-time	66,695	52,860	100,000	-
Salaries - Overtime	176,675	217,521	211,000	410,000
Compensated Absences	-	51,109	-	-
Group Insurance	330,631	401,560	350,000	583,000
Social Security (FICA) Contributions	87,969	110,174	111,000	176,000
Medicare	20,573	25,654	25,000	33,000
Retirement Contributions	224,440	119,055	230,000	380,000
ICMA RC 457 Match	16,332	22,240	23,000	25,000
Pension Liability Expense	-	920,299	-	-
Workers' Compensation	27,104	33,509	85,656	46,000
Total Personnel Services & Benefits	**2,224,586**	**3,448,850**	**2,635,656**	**3,549,000**
Purchases/Contracted Services *(Southside Fire/Chatham)*	-	188,299	201,000	-
Vehicle Maintenance & Repairs	110,999	113,392	80,000	125,000
Equipment Maintenance & Repairs	16,341	13,117	15,000	16,000
Building Maintenance & Repairs	17,507	19,186	22,500	25,000
Insurance, other than employee benefits *(GIRMA)*	33,883	28,296	35,000	30,000
Travel	5,310	2,685	13,000	15,000
Dues & Fees	8,637	9,015	20,000	21,000
Contracts & Agreements:	153,541	53,495	52,500	57,700
Education & Training	12,558	6,233	15,000	20,000
Total Purchased & Contracted Services	**358,776**	**433,718**	**454,000**	**309,700**
General Supplies & Materials	11,662	12,712	15,000	15,000
Postage	626	281	700	500
Natural Gas	6,574	7,338	10,000	12,000
Electricity	19,684	25,057	22,000	30,000
Gasoline	51,737	44,124	50,000	50,000
Food, Banquets & Flowers	2,005	1,437	2,000	3,000
Books & Periodicals	1,997	2,034	5,000	3,000
Small Equipment	45,980	32,491	37,500	38,000
Turn-out Gear/Special Gear	13,171	35,149	30,000	40,000
Uniforms	16,208	13,767	18,000	25,000
Medicial Supplies	10,542	14,636	17,000	19,000
Total Supplies & Expenditures	**180,186**	**189,026**	**207,200**	**235,500**
Fire Prevention	4,761	8,469	12,000	10,000
Bad Debt Expense	17,655	47,693	3,000	25,000
Loss on Disposition of Capital Asset	11,728	582	-	-
Total Miscellaneous Expenditures	**214,996**	**86,756**	**15,000**	**35,000**
Total Operating Expenditures	**2,978,544**	**4,158,350**	**3,311,856**	**4,129,200**
Total Capital Expenditures	**-**	**261,322**	**-**	**-**
Total Fire Protection Fund	**2,978,544**	**4,419,672**	**3,311,856**	**4,129,200**

FY2025 Fire Department Expenditures by Category



FY2025 Adopted Budget

PARKS & RECREATION



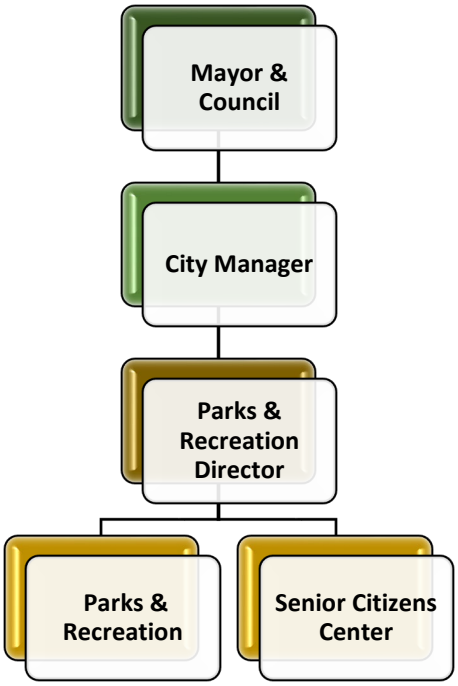
Departmental Summaries

- **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	
Capital Projects Fund	X	

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.

Staffing Level

In the FY2025 Budget, the Parks & Recreation Department's full-time employee staffing level is unchanged from 2024.

PARKS & RECREATION	2022 Actual	2023 Actual	2024 Amended	2025 Recommended	Pay Status Budget
Director of Parks & Recreation	1	1	1	1	Exempt
Recreation Program Coord.	1	1	2	2	Non-Exempt
Recreation Activity Leader	1	1	1	1	Non-Exempt
Senior Groundskeeper	1	1	1	1	Non-Exempt
Parks & Recreation Technician	3	3	3	3	Non-Exempt
Administrative Assistant	1	1	1	1	Non-Exempt
Total Recreation FTE Staffing	**8**	**8**	**9**	**9**	
Total Recreation PTE Staffing	**4**	**4**	**4**	**4**	

Highlights of Budget Changes

In the FY2025 Budget, the Parks & Recreation Department's operating expenditures total $1,184,445, an increase of $184,545 or 18% from the FY2024 budget. The increase in expenses is mainly attributed to the increase in personnel services and benefits costs.

Capital expenditures totaled $17,437,430. In the FY2025 General Fund budget, $16,000 is allocated to purchase (1) lawn mower. A total of $17,421,430 is allocated in the FY2025 Construction Fund to pay for the costs of constructing and equipping a new community gymnasium and recreation complex.

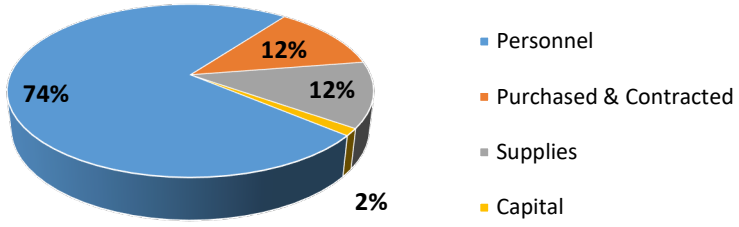
PARKS & RECREATION Expenditure Category	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	$ Change	% Change
Total Personnel Services & Benefits	639,500	646,336	677,000	878,000	201,000	30%
Total Purchased & Contracted Services	160,337	141,570	133,700	145,400	11,700	9%
Total Supplies & Expenditures	171,366	162,656	118,600	145,045	26,445	22%
Total Capital	54,149	4,779	70,600	16,000	(54,600)	-77%
Total Parks & Recreation	**1,025,352**	**955,341**	**999,900**	**1,184,445**	**184,545**	**18%**

Parks & Recreation

Parks & Recreation Detailed Expenditure Summary

PARKS & RECREATION Expenditure Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed
Salaries - Regular Employees	367,706	375,714	373,000	473,000
Salaries - Part time/Temporary Employees	57,128	56,928	55,000	60,000
Salaries - Overtime	18,950	12,013	15,000	18,000
Group Insurance	120,116	119,579	128,000	181,000
Social Security (FICA) Contributions	25,797	27,159	30,000	39,000
Medicare	6,033	6,352	10,000	8,000
Retirement Contributions	33,704	35,710	48,000	83,000
ICMA RC 457 Match	4,887	5,150	6,000	6,000
Workers' Compensation	5,179	7,731	12,000	10,000
Total Personnel Services & Benefits	**639,500**	**646,336**	**677,000**	**878,000**
Umpires & Referees	8,295	7,808	8,000	9,000
Vehicle Maintenance & Repairs	3,947	2,188	5,000	5,000
Equipment Maintenance & Repairs	5,463	7,866	7,500	8,000
Gym Maintenance & Repairs	20,268	31,967	5,000	6,000
Ball Park Maintenance & Repairs	10,066	16,923	15,000	20,000
Cooper Center Maintenance & Repairs	1,042	743	1,000	5,000
General Park Maintenance	28,749	8,653	10,000	15,000
Insurance, other than employee benefits	18,296	17,993	20,000	12,000
Advertising	9,766	7,705	6,000	8,000
Travel	2,171	4,174	3,000	4,000
Due & Fees	2,816	2,428	3,000	3,000
Contracts & Agreements	9,451	6,264	25,000	24,000
Education & Training	-	20	200	400
Contract Labor	19,157	22,854	25,000	26,000
Total Purchased & Contracted Services	**160,337**	**141,570**	**133,700**	**145,400**
General Supplies & Materials	4,444	5,247	5,000	5,000
Postage	11	64	100	100
Trophies & Awards	3,313	4,809	4,000	4,000
Cooper Center Supplies	1,356	458	1,500	2,500
Player Uniforms/Sports Equipment	22,192	39,873	25,000	26,000
Chemicals	7,607	3,068	2,000	3,000
Summer Program Supplies	7,339	8,445	4,000	9,445
Christmas Decorations	16,569	15,955	5,000	10,000
Concession Supplies	2,214	5,322	4,000	4,000
Natural Gas	13,745	7,239	-	4,000
Electricity	63,910	44,462	40,000	45,000
Gasoline	13,276	12,614	13,000	13,000
Food - Banquets & Special Events	9,896	10,939	12,000	15,000
Small Equipment	5,494	3,161	3,000	4,000
Total Supplies & Expenditures	**171,366**	**162,656**	**118,600**	**145,045**
Total Operating Expenditures	**971,203**	**950,562**	**929,300**	**1,168,445**
Total Capital Expenditures	**54,149**	**4,779**	**70,600**	**16,000**
Total Parks & Recreation	**1,025,352**	**955,341**	**999,900**	**1,184,445**

FY2025 Parks & Recreation Expenditures by Category



Parks & Recreation

Senior Citizens Center

Staffing Level

In the FY2025 Budget, the Senior Center's full-time employee staffing level is unchanged from 2024.

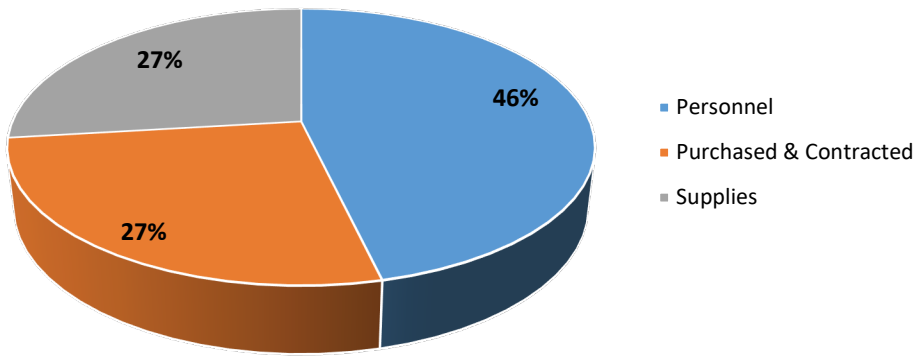
SENIOR CITIZENS CENTER	2022 Actual	2023 Actual	2024 Amended	2025 Recommended	Pay Status Budget
Senior Center Manager	1	1	1	1	Exempt
Total Senior Center FTE Staffing	**1**	**1**	**1**	**1**	
Total Senior Center PTE Staffing	**1**	**1**	**1**	**1**	

Highlights of Budget Changes

In the FY2025 Budget, the Senior Citizens Center's operating expenditures total $292,600, a decrease of ($43,400) or (13%) from the FY2024 budget. The decrease is mainly attributed to the reduction of capital projects in the FY2025 Budget.

SENIOR CITIZENS CENTER Expenditure Category	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	$ Change	% Change
Total Personnel Services & Benefits	102,061	112,157	120,000	135,500	15,500	13%
Total Purchased & Contracted Services	75,089	77,723	74,800	78,400	3,600	5%
Total Supplies & Expenditures	52,803	58,447	61,200	78,700	17,500	29%
Total Capital	-	-	80,000	-	-	0%
Total Senior Citizens Center	**229,953**	**248,327**	**336,000**	**292,600**	**(43,400)**	**-13%**

FY2025 Senior Center Expenditures by Category



Parks & Recreation

Senior Citizens Center

Senior Citizens Center Detailed Expenditure Summary

SENIOR CITIZENS CENTER Expenditure Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed
Salaries - Regular Employees	61,753	65,043	65,000	67,000
Salaries - Part-time	15,949	21,289	23,000	25,000
Group Insurance	10,622	10,936	12,000	12,000
Social Security (FICA) Contributions	4,675	5,500	7,000	10,000
Medicare	1,093	1,286	2,000	2,500
Retirement Contributions	5,656	5,385	7,000	15,000
ICMA RC 457 Match	1,772	1,943	3,000	3,000
Workers' Compensation	541	775	1,000	1,000
Total Personnel Services & Benefits	**102,061**	**112,157**	**120,000**	**135,500**
Custodial	7,925	5,820	8,000	8,000
Repairs & Maintenance	4,957	12,865	5,000	8,000
Travel	1,356	1,499	2,000	2,000
Dues & Fees	340	300	350	400
Contracts & Agreements	1,871	1,959	1,450	2,000
Contract Labor	58,640	55,280	58,000	58,000
Total Purchased & Contracted Services	**75,089**	**77,723**	**74,800**	**78,400**
General Supplies & Materials	1,206	7,611	1,500	15,000
Postage	-	87	-	-
Natural Gas	-	2,380	2,000	3,000
Electricity	9,315	11,076	10,000	12,000
Gasoline	-	-	200	200
Food, Banquets & Flowers	39,373	36,987	40,000	41,000
Small Equipment	2,909	306	7,500	7,500
Total Supplies & Expenditures	**52,803**	**58,447**	**61,200**	**78,700**
Total Operating Expenditures	**229,953**	**248,327**	**256,000**	**292,600**
Total Capital Expenditures	**-**	**-**	**80,000**	**-**
Total Senior Citizens Center	**229,953**	**248,327**	**336,000**	**292,600**



FY2025 Adopted Budget

HOUSING & DEVELOPMENT



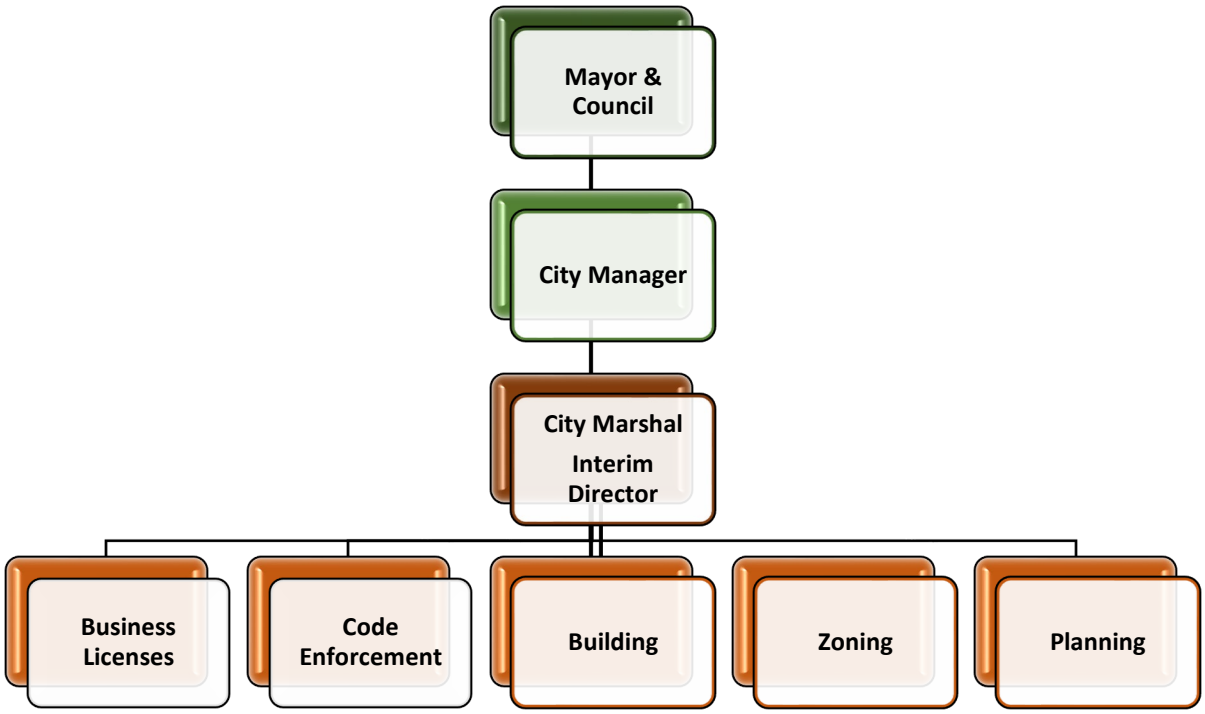
Departmental Summaries

- **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

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.

Staffing Level

In the FY2025 Budget, the Planning, Zoning & Building Department's full-time staffing level is reduced by one position from 2024.

PLANNING, ZONING, & BUILDING	2022 Actual	2023 Actual	2024 Amended	2025 Recommended	Pay Status Budget
Director of Planning & Eco. Dev.	--	--	1	1	Exempt
Chief Building Inspector	1	1	1	1	Exempt
Inspector/ Code Enf. Officer	--	1	1	1	Non-Exempt
Code Enforcement Officer	2	1	1	1	Non-Exempt
Zoning Admin./Supervisor	1	1	1	1	Non-Exempt
Administrative Assistant	1	1	1	1	Non-Exempt
Business License Tax Specialist	1	1	1	--	Non-Exempt
Total PZB FTE Staffing	**6**	**6**	**7**	**6**	
Total PZB PTE Staffing	**1**	**1**	**1**	**1**	

Highlights of Budget Changes

In the FY2025 Budget, the Planning, Zoning, & Building Department's expenditures total $873,200, an increase of $123,200 or 16% from the FY2024 budget. The increase is mainly attributed to an increase in personnel services and benefit costs and costs.

Capital expenditures totaled $20,000. This funding will provide for the lease of two (2) vehicles, which are needed to replace the department's older vehicles.

PLANNING, ZONING & BUILDING Expenditure Category	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	$ Change	% Change
Total Personnel Services & Benefits	413,352	482,186	490,000	578,200	88,200	18%
Total Purchased & Contracted Services	147,140	139,732	230,000	242,500	12,500	5%
Total Supplies & Expenditures	15,076	18,756	30,000	32,500	2,500	8%
Total Capital	70,535	2,558	-	20,000	20,000	100%
Total Planning, Zoning & Building	**646,103**	**643,232**	**750,000**	**873,200**	**123,200**	**16%**

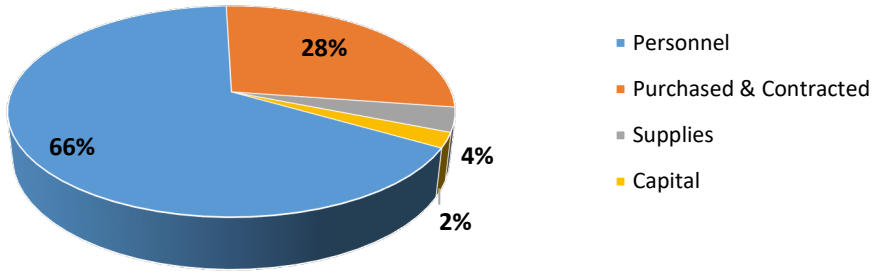
Housing & Development

Planning, Zoning, & Building

Planning, Zoning, & Building Detailed Expenditure Summary

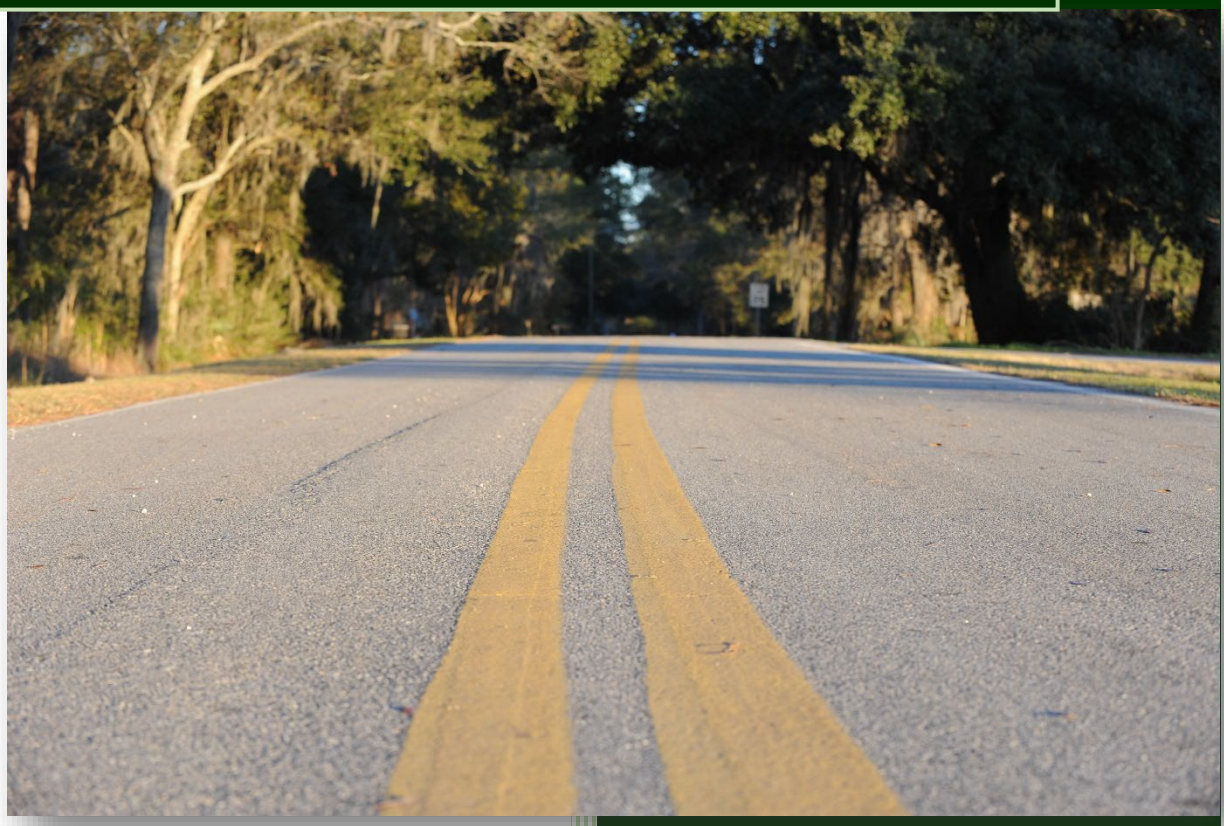
PLANNING, ZONING, & BUILDING Expenditure Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed
Salaries - Regular Employees	288,173	340,227	330,000	388,000
Salaries - Part-time	17,611	1,815	10,000	-
Salaries - Overtime	6,371	5,007	10,000	9,000
Group Insurance	48,743	70,224	65,000	83,000
Social Security (FICA) Contributions	18,510	21,836	25,000	34,000
Medicare	4,329	5,107	7,000	7,000
Retirement Contributions	22,854	28,827	32,000	46,200
ICMA RC 457 Match	3,486	4,778	6,000	6,000
Workers' Compensation	3,275	4,365	5,000	5,000
Total Personnel Services & Benefits	**413,352**	**482,186**	**490,000**	**578,200**
Professional Engineering Fees (Site Plan Review)	73,027	57,216	75,000	75,000
Vehicle Maintenance & Repairs	2,823	3,633	10,000	10,000
Insurance, other than employee benefits	7,602	5,653	10,000	5,000
Advertising	2,499	9,155	12,000	12,000
Travel	165	17	5,000	3,000
Dues & Fees	145	1,691	500	2,500
Contracts & Agreements	38,638	49,020	67,000	70,000
Contract Fee for Inspection Services (SafeBuilt)	-	-	20,000	5,000
Education & Training	1,721	1,522	5,000	5,000
Contract Labor	6,920	10,925	25,000	25,000
Contract Labor - Demolition	1,380	-	-	30,000
Total Purchased & Contracted Services	**147,140**	**139,732**	**230,000**	**242,500**
General Supplies & Materials	3,160	2,476	3,000	4,500
Postage	1,733	3,341	3,000	4,500
Gasoline	5,292	7,246	12,000	12,000
Books & Periodicals	3,068	3,239	7,500	7,500
Small Equipment	458	246	1,000	500
Uniforms	865	2,208	3,500	3,500
Total Supplies & Expenditures	**15,076**	**18,756**	**30,000**	**32,500**
Total Operating Expenditures	**575,568**	**640,674**	**750,000**	**853,200**
Total Capital Expenditures	**70,535**	**2,558**	**-**	**20,000**
Total Planning, Zoning, & Building	**646,103**	**643,232**	**750,000**	**873,200**

FY2025 Planning, Zoning & Building Expenditures by Category



FY2025 Adopted Budget

PUBLIC WORKS



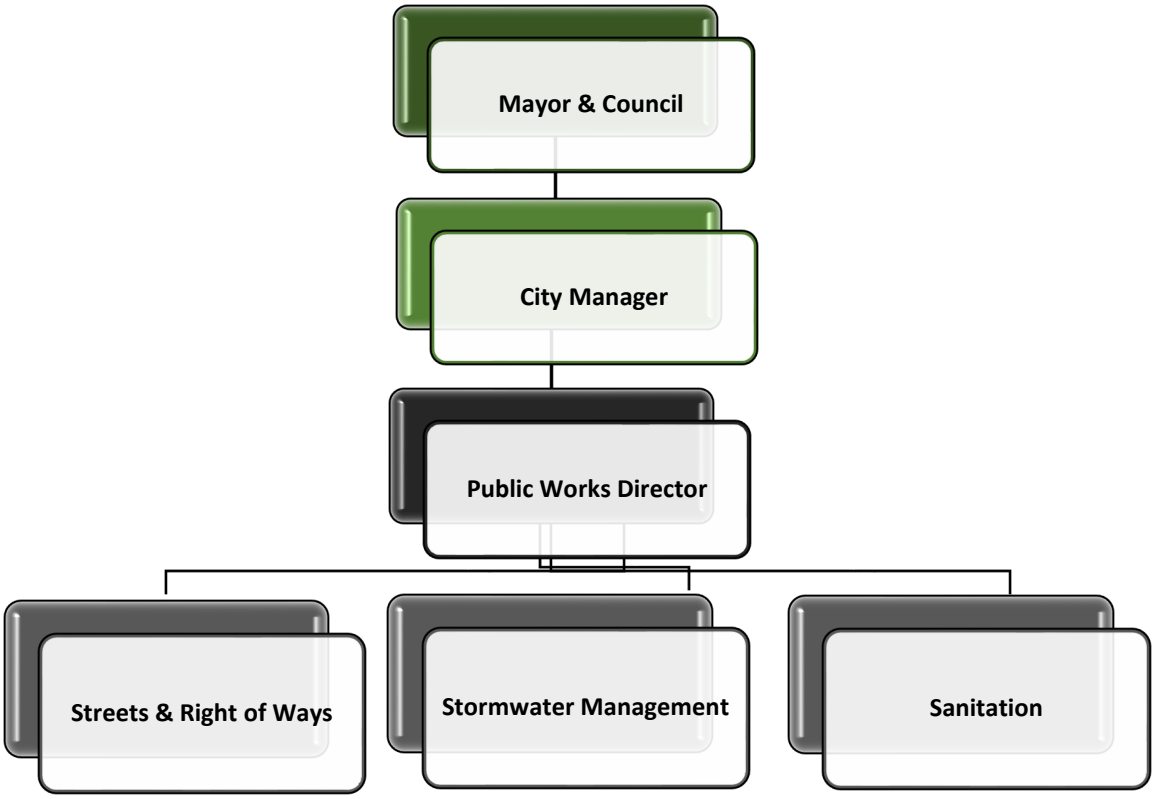
Departmental Summaries

- **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		
	Public Works	Stormwater Mgmt.	Sanitation
General Fund	X		
Enterprise Fund		X	X
SPLOST Fund	X		

Public Works

Streets & Right-of-Ways

Purpose: The Public Works Department is responsible for repairing and protecting our streets and right-of-ways 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 pickup, and cleaning up debris from storms.

Staffing Level

In the FY2025 Budget, the Public Works Department's full-time employee staffing level is unchanged from 2024.

PUBLIC WORKS	2022 Actual	2023 Actual	2024 Amended	2025 Recommended	Pay Status Budget
Public Works & Utilities Admin.	1	--	1	1	Exempt
Director of Public Works	--	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	3	2	2	3	Non-Exempt
Heavy Equip. Operator	3	3	3	2	Non-Exempt
Total Public Works FTE Staffing	**12**	**11**	**12**	**12**	

Highlights of Budget Changes

In the FY2025 Budget, the Public Works Department's operating expenditures total $2,013,725, an increase of $765,771 or 61% from the FY2024 budget. The decrease is mainly attributed to an increase in capital expenditures.

Capital expenditures totaled $1,156,700. In the FY2025 SPLOST Fund, $450,000 is allocated to assist with improvements to Telfair Place and other City streets. The remaining funding within the department is for improvements to Telfair Place ($400,000), the purchase of one (1) Street Sweeper ($298,700), and the lease of one (1) F-150 ($8,000) for the Administrator.

PUBLIC WORKS Expenditure Category	2022 Actual	2023 Budget	2024 Adopted	2025 Proposed	$ Change	% Change
Total Personnel Services & Benefits	434,612	435,332	462,000	599,000	137,000	30%
Total Purchased & Contracted Services	211,548	185,442	291,000	397,000	106,000	36%
Total Supplies & Expenditures	277,901	297,597	297,050	311,025	13,975	5%
Total Capital	26,564	118,000	197,904	706,700	508,796	257%
Total Public Works	**950,625**	**1,036,371**	**1,247,954**	**2,013,725**	**765,771**	**61%**

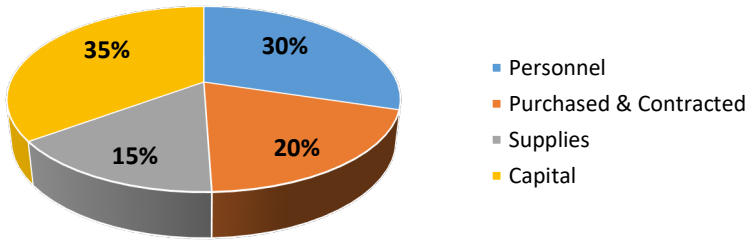
Public Works

Streets & Right-of-Ways

Public Works Detailed Expenditure Summary

PUBLIC WORKS Expenditure Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed
Salaries - Regular	217,846	218,902	242,000	350,000
Salaries - Overtime	23,436	15,626	10,000	25,000
Group Insurance	128,400	139,574	130,000	100,000
Social Security (FICA) Contributions	13,930	14,162	15,000	29,000
Medicare	3,258	3,312	5,000	5,500
Retirement Contributions	28,377	24,113	35,000	62,000
ICMA RC 457 Match	4,857	4,448	7,000	7,000
Workers' Compensation	13,836	15,195	18,000	20,500
Total Personnel Services & Benefits	**434,612**	**435,332**	**462,000**	**599,000**
Professional Engineering	29,300	3,150	25,000	25,000
Vehicle Maintenance & Repairs	15,120	22,461	25,000	30,000
Equipment Maintenance & Repairs	36,835	37,429	30,000	40,000
Street Maintenance & Repairs	86,581	104,921	150,000	250,000
Equipment Rentals	6,490	106	10,000	10,000
Insurance, other than employee benefits	10,790	7,889	17,000	7,000
Travel	-	-	1,500	1,500
Dues & Fees	300	1,064	1,000	1,500
Contracts & Agreements:	26,132	8,422	30,000	30,000
Education & Training	-	-	1,500	2,000
Total Purchased & Contracted Services	**211,548**	**185,442**	**291,000**	**397,000**
General Supplies & Materials	26,468	26,921	23,000	20,000
Postage	4	-	50	25
Street Signs	17,103	21,106	20,000	25,000
Electricity	189,571	205,545	191,000	207,000
Gasoline	39,620	33,882	40,000	40,000
Small Equipment	511	6,749	12,000	12,000
Uniforms	3,224	1,524	9,500	5,000
Damage Claims Paid	1,400	1,870	1,500	2,000
Total Supplies & Expenditures	**277,901**	**297,597**	**297,050**	**311,025**
Total Operating Expenditures	**924,061**	**918,371**	**1,050,050**	**1,307,025**
Total Capital Expenditures	**26,564**	**118,000**	**197,904**	**706,700**
Total Public Works	**950,625**	**1,036,371**	**1,247,954**	**2,013,725**

FY2025 Public Works Expenditures by Category



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.

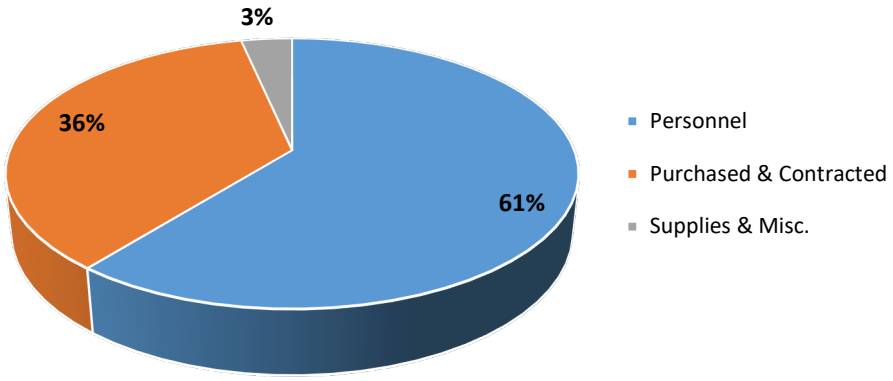
Core Services: Stormwater Management provides for regulatory compliance with State and Federal stormwater regulations; the cleaning of ditches and other stormwater conveyance systems; evaluation and replacement of aging drainage structures; and construction of new culvert systems to improve stormwater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

Highlights of Budget Changes

In the FY2025 Budget, the Stormwater Management Department's expenditures total $1,1,26,100, an increase of $22,926 or 2% from the FY2024 budget. The increase in expenses is mainly attributed to the increase in personnel services and benefits costs.

STORMWATER FUND Expenditure Category	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	$ Change	% Change
Total Personnel Services & Benefits	527,494	678,161	564,000	684,494	120,494	21%
Total Purchased & Contracted	430,145	365,284	454,050	403,482	(50,568)	-11%
Total Supplies & Expenditures	-	833	6,000	2,000	(4,000)	-67%
Total Miscellaneous	188,427	133,863	79,124	36,124	(43,000)	-54%
Total Expenditures	**1,146,066**	**1,178,141**	**1,103,174**	**1,126,100**	**22,926**	**2%**

FY2025 Stormwater Fund Expenditures by Category



Public Works

Stormwater Management

Stormwater Management Detailed Expenditure Summary

STORMWATER FUND Expenditure Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed
Salaries - Regular Employees	388,212	369,360	390,000	401,594
Salaries - Overtime	12,941	6,062	10,000	6,800
Group Insurance	36,191	47,935	45,000	139,000
Social Security (FICA) Contributions	23,077	22,337	25,000	32,000
Medicare	5,397	5,224	7,000	6,100
Retirement Contributions	29,844	39,947	52,000	70,000
ICMA RC 457 Match	8,946	7,393	10,000	6,000
Pension Liability Expense	-	155,511	-	-
Workers Compensation	22,886	24,392	25,000	23,000
Total Personnel Services & Benefits	**527,494**	**678,161**	**564,000**	**684,494**
Stormwater Projects Maintenance / CIP	77,755	40,023	100,000	75,000
Vehicle/Equipment Maintenance & Repairs	-	-	10,000	5,000
Insurance, other than employee benefits	10,790	7,889	13,000	6,600
Travel	-	-	300	300
Dues & Fees	-	300	500	500
Contracts & Agreements	28,555	39,529	30,000	30,832
Contracts (Drainage/Utility) Consultants	36,316	-	25,000	10,000
Education & Training	584	-	250	250
Contract Labor *(ROW / Median Maint)*	276,145	277,543	275,000	275,000
Total Purchased & Contracted Services	**430,145**	**365,284**	**454,050**	**403,482**
Gasoline	-	833	3,500	1,000
Small Equipment	-	-	2,500	1,000
Total Supplies & Expenditures	**-**	**833**	**6,000**	**2,000**
Depreciation	97,393	97,392	-	
GEFA CW2016049 Principal	3,010	3,025	3,041	3,056
GEFA CW2016049 Interest	113	98	83	68
Transfer to General Fund	45,000	-	45,000	-
Transfer to Sanitation Fund	30,000	30,000	30,000	30,000
Bad Debt Expenses	12,911	3,348	1,000	3,000
Total Miscellaneous	**188,427**	**133,863**	**79,124**	**36,124**
Total Operating Expenditures	**1,146,066**	**1,178,141**	**1,103,174**	**1,126,100**
Total Capital Expenditures	**-**	**-**	**-**	**-**
Total Stormwater Management	**1,146,066**	**1,178,141**	**1,103,174**	**1,126,100**

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

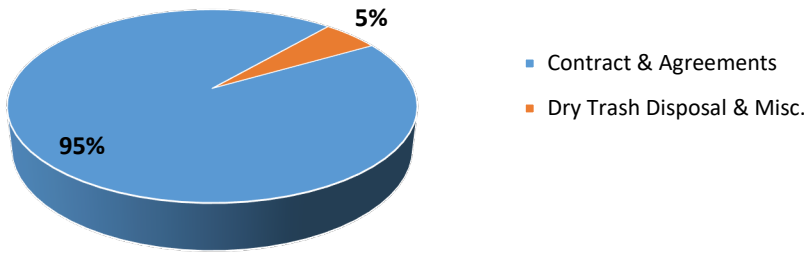
In the FY2025 Budget, Sanitation expenditures total $640,000, an increase of $3,000 from the FY2024 Budget. The proposed increase is mainly attributed to the annual cost adjustments in Waste Management's contract and dry trash disposal fees from $25.91 to $26.74 per (set) month. The City will absorb the per-cart increase of $0.83.

SANITATION FUND Expenditure Category	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	$ Change	% Change
Total Contracts & Agreements	408,106	479,717	570,000	606,000	36,000	6%
Total Dry Trash Disposal Expenses	59,291	40,121	65,000	30,000	(35,000)	-54%
Total Miscellaneous Expenses	5,400	3,689	2,000	4,000	2,000	100%
Total Expenditures	**472,797**	**523,527**	**637,000**	**640,000**	**3,000**	**0%**

Sanitation Detailed Expenditure Summary

SANITATION FUND Expenditure Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed
Contracts & Agreements	408,106	479,717	570,000	606,000
Miscellaneous (Bank Fees, etc.)	2	-	-	-
Dry Trash Disposal	59,291	40,121	65,000	30,000
Bad Debt Expense	5,398	3,689	2,000	4,000
Total Sanitation	**472,797**	**523,527**	**637,000**	**640,000**

FY2025 Sanitation Fund Expenditures by Category



FY2025 Adopted Budget

WATER & SEWER OPERATIONS



Departmental Summaries

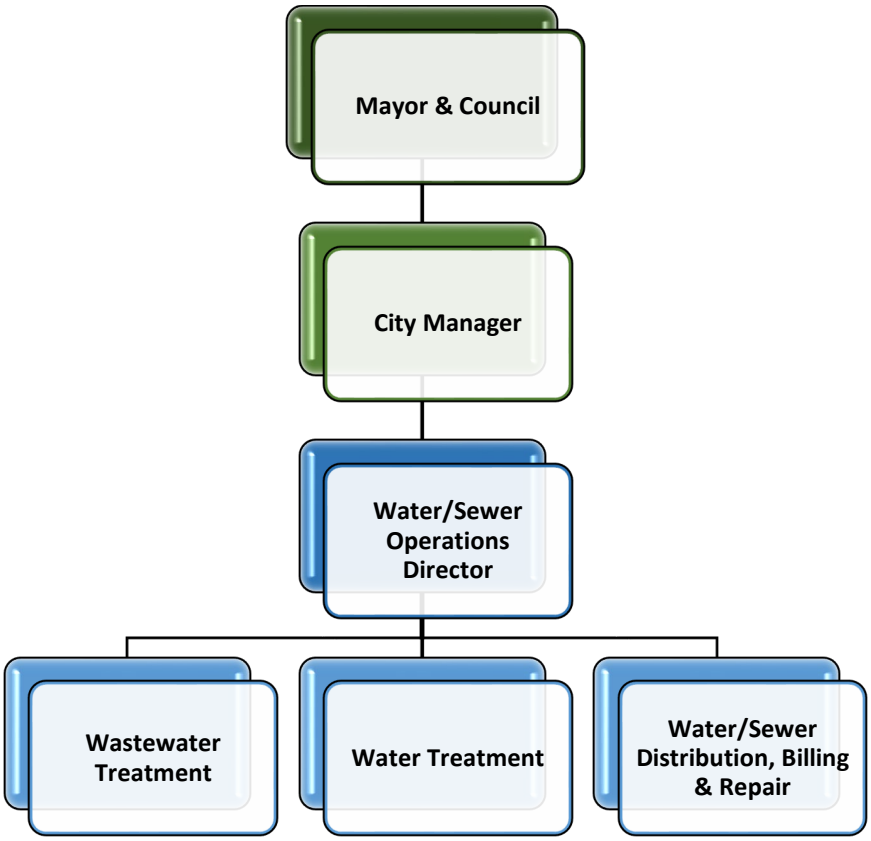
Water & Sewer Fund Operations:

- **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 Water/Sewer Department divisions responsible for providing the City's citizens 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			
	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

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.

Staffing Level

In the FY2025 Budget, Wastewater Treatment's full-time employee staffing level is increased by one (1) new position from 2024.

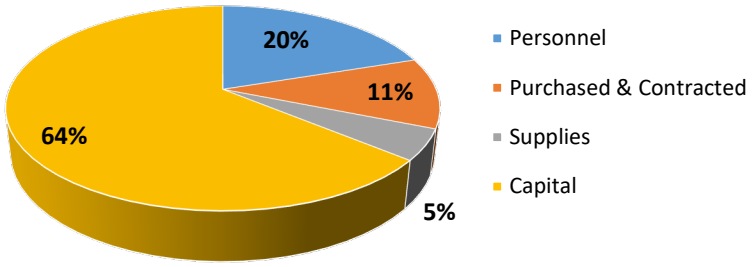
WASTEWATER TREATMENT & COLLECTION	2022 Actual	2023 Actual	2024 Amended	2025 Recommended	Pay Status Budget
Wastewater Supervisor	--	--	1	1	Exempt
Water Treatment Operator	--	--	1	1	Exempt
Wastewater Treatment Tech.	--	--	1	1	Non-Exempt
Wastewater Operator Tech. Trainee	--	--	--	1	Non-Exempt
Total Wastewater FTE Positions	**--**	**--**	**3**	**4**	

Highlights of Budget Changes

In the FY2025 Budget, the Wastewater Treatment's expenditures total $3,555,033, an increase of $1,615,233 or 83% from the FY2024 budget. The projected increase is mainly attributed to recommended capital improvements to enhance the operations of the Water Pollution Control Plant.

WASTEWATER TREATMENT & COLLECTION Expenditure Category	2022 Actual	2023 Budget	2024 Adopted	2025 Proposed	$ Change	% Change
Total Personnel Services & Benefits	249,267	296,352	447,300	708,300	261,000	58%
Total Purchased & Contracted Services	485,654	480,522	310,500	397,000	86,500	28%
Total Supplies & Expenditures	117,406	124,703	132,000	172,500	40,500	31%
Total Capital	398,583	22,822	1,050,000	2,277,233	1,227,233	117%
Total Expenditures	**1,250,910**	**924,399**	**1,939,800**	**3,555,033**	**1,615,233**	**83%**

FY2025 Wastewater Treatment Expenditures by Category



Water & Sewer Operations

Wastewater Treatment & Collection

Wastewater Treatment & Collection Detailed Expenditure Summary

WASTEWATER TREATMENT & COLLECTION Expenditure Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed
Salaries - Regular Employees	191,155	234,128	350,000	447,000
Salaries - Overtime	452	21	2,000	35,000
Group Insurance	15,425	16,143	30,000	82,000
Social Security (FICA) Contributions	11,721	14,917	20,000	37,000
Medicare	2,741	3,489	5,000	7,000
Retirement Contributions	23,553	22,844	33,000	80,000
ICMA RC 457 Match	4,023	4,641	7,000	7,000
Workers' Compensation	197	169	300	13,300
Total Personnel Services & Benefits	**249,267**	**296,352**	**447,300**	**708,300**
Professional Engineering	42,810	6,500	100,000	100,000
Lab Services				10,000
Vehicle Maintenance & Repairs	-	-	1,000	10,000
Equipment Maintenance & Repairs	11,395	-	88,000	88,000
Building Maintenance & Repairs	-	-	2,500	5,000
Equipment Rental	-	-	-	20,000
Insurance, other than employee benefits	33,267	44,116	45,000	54,500
Communications	11,059	2,979	15,000	15,000
Travel	-	-	1,000	1,500
Dues & Fees	-	-	500	1,000
Contracts & Agreements	15,862	20,942	30,000	50,000
Education & Training	-	-	1,000	2,000
Contract Labor *(Clear Water)*	347,859	368,592	-	-
Sludge Landfill Tipping Fees	23,402	37,393	26,500	40,000
Total Purchased & Contracted Services	**485,654**	**480,522**	**310,500**	**397,000**
General Supplies & Materials	-	-	3,000	35,000
Computer Equipment & Software	-	-	-	5,000
Electricity	117,406	124,703	120,000	120,000
Gasoline	-	-	3,000	3,000
Small Equipment	-	-	3,000	5,000
Uniforms	-	-	2,000	3,500
Damage Claims	-	-	1,000	1,000
Total Supplies & Expenditures	**117,406**	**124,703**	**132,000**	**172,500**
Total Operating Expenditures	**852,327**	**901,577**	**889,800**	**1,277,800**
Total Capital Expenditures	**398,583**	**22,822**	**1,050,000**	**2,277,233**
Total Wastewater Treatment & Collection	**1,250,910**	**924,399**	**1,939,800**	**3,555,033**

Water & Sewer Operations

Water Treatment

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

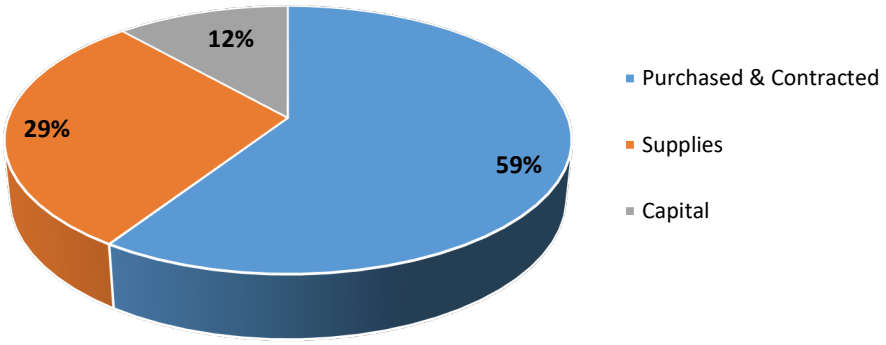
Core Services: Water Treatment activities include operation and maintenance, water quality monitoring, groundwater protection, water conservation, water source development, and capital facility development.

Highlights of Budget Changes

In the FY2025 Budget, the Water Treatment expenditures total $432,200, a decrease of ($416,300) or (49%) from the FY2024 budget. The projected decrease is mainly attributed to a reduction in capital improvements to the water system.

WATER TREATMENT Expenditure Category	2022 Actual	2023 Budget	2024 Adopted	2025 Proposed	$ Change	% Change
Total Purchased & Contracted Services	445,411	484,200	199,500	256,200	56,700	28%
Total Supplies & Expenditures	93,474	97,239	99,000	126,000	27,000	27%
Total Capital	73,038	18,174	550,000	50,000	(500,000)	-91%
Total Expenditures	**611,923**	**599,613**	**848,500**	**432,200**	**(416,300)**	**-49%**

FY2025 Water Treatment Expenditures by Category



Water & Sewer Operations

Water Treatment

Water Treatment Detailed Expenditure Summary

WATER TREATMENT Expenditure Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed
Professional Audit	14,875	15,375	16,000	16,000
Lab Services				20,000
Vehicle Maintenance & Repairs	-	-	1,000	2,000
Equipment Maintenance & Repairs	5,300	-	85,000	85,000
Building Maintenance & Repairs	-	-	2,500	3,000
Insurance, other than employee benefits	9,530	14,909	17,000	21,200
Communications	2,845	2,979	5,000	5,000
Travel	-	-	1,000	1,500
Dues & Fees	-	-	1,000	1,500
Contracts & Agreements:	65,002	82,345	70,000	100,000
Education & Training	-	-	1,000	1,000
Contract Labor *(Clear Water)*	347,859	368,592	-	-
Total Purchased & Contracted Services	**445,411**	**484,200**	**199,500**	**256,200**
General Supplies & Materials	-	-	4,000	30,000
Computer Equipment & Software	-	-	5,000	5,000
Electricity	55,007	62,949	65,000	65,000
Gasoline	-	-	2,000	3,000
Small Equipment	-	-	3,000	3,000
Bad Debt Expenses	38,467	34,290	20,000	20,000
Total Supplies & Expenditures	**93,474**	**97,239**	**99,000**	**126,000**
Total Operating Expenditures	**538,885**	**581,439**	**298,500**	**382,200**
Total Capital Expenditures	**73,038**	**18,174**	**550,000**	**50,000**
Total Water Treatment	**611,923**	**599,613**	**848,500**	**432,200**



Water & Sewer Operations

Water/Sewer Distribution, Billing & Repair

Purpose: Water/Sewer Distribution, Billing & Repair provide 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.

Staffing Level

In the FY2025 Budget, the Water/Sewer Department's full-time employee staffing level is unchanged from 2024.

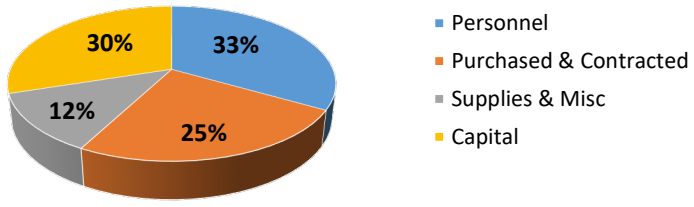
WATER/SEWER DISTRIBUTION, BILLING & REPAIR	2022 Actual	2023 Actual	2024 Amended	2025 Recommended	Pay Status Budget
Water/Sewer Operations Manager	--	1	1	1	Exempt
Water/Sewer Supervisor	1	1	1	1	Exempt
Meter Reader	1	1	1	1	Non-Exempt
Water/Sewer Repair Technicians	2	2	2	2	Non-Exempt
Water/Sewer Repair Senior Tech.	2	2	2	2	Non-Exempt
Total Water/Sewer FTE Positions	**6**	**7**	**7**	**7**	

Highlights of Budget Changes

In the FY2025 Budget, the Water/Sewer Distribution, Billing & Repair expenditures total $3,043,587, an increase of $1,438,349 or 90% from the FY2024 budget. The projected increase is attributed to recommended capital improvements to enhance the operations of the City's infrastructure.

WATER/SEWER DISTRIBUTION, BILLING & REPAIR Expenditure Category	2022 Actual	2023 Budget	2024 Adopted	2025 Proposed	$ Change	% Change
Total Personnel Services & Benefits	539,732	1,043,203	625,500	1,013,000	387,500	62%
Total Purchased & Contracted Services	417,676	502,343	460,800	745,000	284,200	62%
Total Supplies & Expenditures	134,355	132,181	205,700	223,000	17,300	8%
Total Miscellaneous	1,024,080	1,019,891	153,000	151,000	(2,000)	-1%
Total Capital	11,043	186,602	160,238	911,587	751,349	469%
Total Expenditures	**2,126,886**	**2,884,220**	**1,605,238**	**3,043,587**	**1,438,349**	**90%**

FY2025 Water/Sewer Expenditures by Category



Water & Sewer Operations

Water/Sewer Distribution, Billing & Repair

W/S Distribution, Billing & Repair Detailed Expenditure Summary

WATER/SEWER DISTRIBUTION, BILLING & REPAIR Expenditure Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed
Salaries - Regular Employees	350,515	419,565	370,000	620,000
Salaries - Overtime	46,428	34,711	42,000	53,000
Compensated Absences	-	36,713	-	-
Group Insurance	90,917	81,572	108,000	143,000
Social Security (FICA) Contributions	26,205	32,437	32,000	53,000
Medicare	6,129	7,586	8,500	10,000
Retirement Contributions	4,898	36,925	40,000	111,000
ICMA RC 457 Match	4,666	7,309	8,000	8,000
Pension Liability Expense	-	374,266	-	-
Workers' Compensation	9,974	12,119	17,000	15,000
Total Personnel Services & Benefits	**539,732**	**1,043,203**	**625,500**	**1,013,000**
Professional Engineering	8,948	1,625	25,000	25,000
Calibrate Large Water Users	9,795	6,772	10,000	15,000
Vehicle Maintenance & Repairs	22,443	13,543	25,000	25,000
Equipment Maintenance & Repairs	43,199	16,623	15,000	20,000
Water Line Maintenance & Repairs	85,192	125,234	90,000	200,000
Sewer Line Maintenance & Repairs	44,302	118,253	100,000	200,000
Equipment Rental	3,504	1,207	4,000	5,000
Insurance, other than employee benefits	21,220	12,365	28,000	8,500
Communications	6,506	2,978	10,000	10,000
Travel	-	-	1,800	2,500
Dues & Fees	45,597	66,640	50,000	65,000
Contracts & Agreements:	125,345	136,388	100,000	140,000
Education & Training	1,625	715	2,000	4,000
Contract Labor	-	-	-	25,000
Total Purchased & Contracted Services	**417,676**	**502,343**	**460,800**	**745,000**
General Supplies & Materials	8,194	8,046	19,000	20,000
Postage	12,747	17,853	15,000	20,000
Computer Equipment & Software	-	-	2,000	2,000
Gasoline	27,731	22,815	30,000	30,000
Small Equipment	-	3,807	13,700	25,000
10% Water Meter Replacement	54,180	14,820	70,000	60,000
Water Meters	29,379	60,410	50,000	60,000
Uniforms	2,124	4,430	6,000	6,000
Total Supplies & Expenditures	**134,355**	**132,181**	**205,700**	**223,000**
Damage Claims	1,000	1,000	1,000	1,000
Depreciation	873,080	868,891	2,000	-
Transfer to General Fund	150,000	150,000	150,000	150,000
Total Misc. Expenditures	**1,024,080**	**1,019,891**	**153,000**	**151,000**
Total Operating Expenditures	**2,115,843**	**2,697,618**	**1,445,000**	**2,132,000**
Total Capital Outlay Expenditures	**11,043**	**186,602**	**160,238**	**911,587**
Total W/S Distribution, Billing & Repair	**2,126,886**	**2,884,220**	**1,605,238**	**3,043,587**

Water & Sewer Operations

Water/Sewer Fund Debt Service & Capital Outlay Projects

Water/Sewer Fund Debt Service Detailed Expenditure Summary

WATER/SEWER FUND DEBT SERVICE Expenditure Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed
GEFA Loan Principal (2013LQ7WJ)	211,229	214,206	217,224	220,285
GEFA Loan Principal (GF2017005))	49,450	49,852	50,257	50,666
GEFA Loan Interest Expense (2013LQ7WJ)	51,685	48,705	45,926	42,866
GEFA Emergency Loan Interest Expense (GF2017005)	2,588	2,185	1,812	1,404
2013 WS Revenue Bond Principal	405,000	330,000	150,000	150,000
2013 WS Revenue Bond Interest Expense	38,488	31,724	27,385	24,010
Total Water/Sewer Fund Debt Service	**758,440**	**676,672**	**492,604**	**489,231**

Highlights of Capital Outlay Projects

In the FY2025 Budget, the Wastewater Treatment's capital outlay expenditures total $2,277,233. These funds are allocated to seven (7) infrastructure improvements and three (3) equipment orders. The most extensive project is the headworks upgrade at the wastewater treatment plant for $2,750,000. The cost is budgeted 60% in FY2025 and the remaining in FY2026. Also at the WWTP, a reuse water system will be installed for $325,000. The remaining projects are rehabbing the Covington Avenue lift station ($76,645), repairing generators at Chatham Parkway ($30,015) and Prosperity lift stations ($9,241), replacing a pump at the Big Hill lift station ($8,321), and a full inspection of all of the lift stations and their equipment in the City ($7,064). Equipment orders include an 8" bypass pump ($91,195), a 6" bypass pump ($66,262), and a lawn mower ($13,490).

In the FY2025 Budget, the Water Treatment's capital outlay expenditures fund two projects. The first, capping and abandoning well two ($31,500), is required by EPD as the well needs extensive rehabilitation. The second is an inspection of well one ($18,500), which will be an annual expense until each well is inspected.

In the FY2025 Budget, the Water/Sewer Distribution, Billing & Repair capital outlay expenditures total $911,587. An annual expense of $500,000 will be budgeted for the next five years for sewer inspection and rehabilitation of the sanitary sewer system, which is needed to reduce inflow and infiltration. For the next three years, an annual expense of $100,000 will be budgeted for valve installation across the water system. These will isolate the water system into smaller sections when repairs are needed. Also, for the water system, $90,000 is budgeted to replace water meters that are no longer functional. Additional funds are included for a new dump truck ($109,500) and a backhoe ($160,475).