City of Waleska
General Fund

City of Waleska
FY 2024 Budget
6/30/2024

Revenues:		**2023 Approved**	**2024 Proposed**	**Approved**
Property Taxes	100-31.1100	$28,000.00	$28,000.00	$28,000.00
Motor Vehicle	100-31.1310	$40,000.00	$40,000.00	$40,000.00
Franchise Fees	100-31.1700	$47,000.00	$47,000.00	$47,000.00
Insurance Premium	100-31.6200	$52,000.00	$60,000.00	$60,000.00
Business License	100-32.1200	$3,500.00	$7,000.00	$7,000.00
Alcohol Excise Tax	100-32.1800	$20,000.00	$30,000.00	$30,000.00
Fire Tax	100-337200	$27,000.00	$30,000.00	$30,000.00
Miscellaneous Revenues	100-38.9000	$1,000.00	$1,000.00	$1,000.00
Streetlights	100-39.1240	$7,000.00	$7,000.00	$7,000.00
Interest Revenue	100-361000	$150.00	$2,000.00	$2,000.00
Total General Fund Revenues		**$181,803.00**	**$252,000.00**	**$252,000.00**
Expenditures:				
Salaries and Wages - City Council	100-1110-52.1100	$15,000.00	$15,000.00	$15,000.00
Salaries and Wages - Mayor	100-1310-52.1100	$5,000.00	$5,200.00	$5,200.00
Council Taxes	100-1110-512200	$1150.00	$1150.00	$1150.00
Payroll Taxes – Employer - Mayor	100-1310-51.2200	$500.00	$400.00	$400.00
Salaries and Wages - City Clerk/Manager	100-1330-51.1100	$15,646.80	$16,764.00	$16,764.00
Health Insurance	100-1330-51.2100	$5065.98	$5,157.00	$5,157.00
Payroll Taxes	100-1330-51.2200	$1,250.00	$1,500.00	$1,500.00
Retirement Robyn DUES AND FEES	100-1330-51.2400	$171.25	$0	$0
Worker Compensation ALL 100%	100-1330-51.2700	$0	$4,172.00	$4,172.00
Administrative Total		**$38,828.00**	**$49,343.00**	**$49,343.00**
Elections	100-1400-52.3900	$0	$4,000.00	$4,000.00
Elections Total		**$0**	**$4,000.00**	**$4,000.00**

City of Waleska
General Fund

Salaries and Wages – Financial /Patsy 25%	100-1510-51.1100	$9,973.60	$10,686.00	$10,686.00
Christmas Bonus	100-1510-51.1400	$861.20	$861.20	$861.20
Health Insurance	100-1510-51.2100	$5,065.98	$5157.00	$5157.00
Payroll Taxes	100-1510-51.2200	$750.00	$925.00	$925.00
Retirement Patsy DUES AND FEES	100-1510-51.2400	$171.25	$0	$0
Workers Compensation 100-1330-512700	100-1510-51.2700	$757.00	$0	$0
Audit Fees	100-1510-52.1210	$8,500.00	$8,500.00	$8,500.00
Legal Fees	100-1510-52.1220	$5,000.00	$7,000.00	$7,000.00
Tech Support	100-1510-52.1300	$7,560.00	$8,000.00	$8,000.00
Custodial Services - City Hall	100-1510-52.2100	$4,200.00	$5,400.00	$5,400.00
Insurance and Bonds - GIRMA	100-1510-52.3100	$2,000.00	$2,000.00	$2,000.00
Advertising	100-1510-52.3300	$2,100.00	$2,500.00	$2,500.00
Printing/Binding - Ordinance Update	100-1510-52.3400	$300.00	$300.00	$300.00
Travel	100-1510-52.3500	$12,000.00	$12,000.00	$12,000.00
Dues and Fees	100-1510-52.3600	$24,700.00	$25,000.00	$25,000.00
Education and Training	100-1510-52.3700	$10,000.00	$8,000.00	$8,000.00
Other Purchased Services	100-1510-52.3900	$21,000.00	$18,500.00	$18,500.00
Annual City Event	100-1510-52.3903	$4,500.00	$5,000.00	$5,000.00

Security Alarm	100-1510-52.3910	$575.00	$875.00	$875.00
General Supplies	100-1510-53.1100	$2,500.00	$2,500.00	$2,500.00
Postage	100-1510-53.1110	$300.00	$500.00	$500.00
Computer Hardware	100-1510-54.2400	$2,000.00	$2,000.00	$2,000.00
Bank Charges	100-1510.53.1140	$600.00	$600.00	$600.00
Administrative Total		**$120,560.05**	**$126,304.20**	**$126,304.20**
Salaries and Wages -Admn	100-1565-51.1100	$0	$0.00	$0.00
Group Insurance	100-1565-51.2100	$0	$0.00	$0.00
Payroll Taxes	100-1565-51.2200	$0	$0.00	$0.00
Retirement Expense	100-1565-51.2400	$0	$0.00	$0.00
Worker Compensation	100-1565-51.2700	$0	$0.00	$0.00
Garbage Service	100-1565-52.2110	$0	$0.00	$0.00
Repair and Maintenance - Building	100-1565.52.2200	$3,500.00	$3,500.00	$3,500.00
Exterminating	100-1565-52.2240	$400.00	$420.00	$420.00
Uniforms	100-1565-531236	$400.00	$400.00	$400.00
Contract Labor – Weddings	100-1565-523850	$0	$0	$0.00
Capital Outlay - Equipment	100-1565-54.2100	$0.00	$0	$0.00
General Supplies - Maintenance	100-4200-53.1100	$500.00	$500.00	$500.00
Street Lights and Sirens	100-4200-53.1230	$20,000.00	$20,000.00	$20,000.00

Office Equipment	100-4200-53.1233	$500.00	$250.00	$250.00
Landscaping	100-4200-53.1234	$1,000.00	$1,000.00	$1,000.00
Public Works Total		**$26,300.00**	**$26,070.00**	**$26,070.00**
Total Expenditures		**$195,467.02**	**$205,717.20**	**$205,717.20**
Contingency (Excess Revenue for Fund Balance)	100-1510-54.2400	$30,182.98	**$46,282.80**	**$46,282.80**
Total General Fund		**$225,650.00**	**$252,000.00**	**$252,000.00**
Less Fire Tax to CO		**-$25,000.00**	**-$29,000.00**	**-$29,000.00**

City of Waleska

Water Fund

Revenues:		2022	2023	Approved
Water Charges	505-34.4210	$1,000,000.00	$1,000,000.0	$1,000,000.00
Service Charges	505-34.4215	$20,000.00	$24,000.00	$24,000.00
Tap Fees	505-34.4220	$100,000.00	$100,000.00	$100,000.00
Non-Payment Fees	505-34.4221	$15,000.00	$14,000.00	$14,000.00
Set Up Fees	505-34.4223	$2,000.00	$1,500.00	$1,500.00
Interest	505-36.1000	$3,000.00	$4,500.00	$4,500.00
Other Misc Revenues	505-38.9000	$1,700.00	$500.00	$500.00
Water Line Extension	505-38.9004	$0	$0	$0
Transfer In GEFA/SPLOST	505-39.1220	$135,872.00	$25,000.00	$25,000.00
Total Revenues		**$1,277,572.00**	**$1,169,500.0**	**$1,169,500.00**
Expenditures:				
Bank Charges	505-1510-531140	$600.00	$1,000.00	$1,000.00
Salaries and Wages- Robyn,Patsy 75%Kelly 50	505-4410-51.1100	$90,000.00	$100,795.00	$100,795.00
Group Insurance – Robyn 75 Patsy 75 Kelly 50	505-4410-51.2100	$40,527.00	$41,256.00	$41,256.00
Payroll Taxes – Employer 100%	505-4410-51.2200	$7,900.00	$8,720.00	$8,720.00
Retirement Robyn, Patsy DUES AND FEES	505-4410-51.2400	$2,964.00	$0	$0
Professional Fees	505-4410.52.1200	$26,000.00	$52,000.00	$52,000.00
Audit Fees	505-4410.52.1210	$8,500.00	$8,500.00	$8,500.00
Legal Fees	505-4410.52.1220	$10,000.00	$10,000.00	$10,000.00
Software Tech Support	505-4410.52.1300	$6,934.00	$10,000.00	$10,000.00
General Liability Insurance - GIRMA	505-4410-52.3100	$16,000.00	$16,000.00	$16,000.00
Communication	505-4410.52.3200	$10,500.00	$10,000.00	$10,000.00
Advertising	505-4410.52.3300	$250.00	$400.00	$400.00
Printing	505-4410.52.3400	$1,000.00	$1,000.00	$1,000.00
Travel	505-4410.52.3500	$2,500.00	$2,500.00	$2,500.00
Dues and Fees	505-4410.52.3600	$42,000.00	$45,000.00	$45,000.00
Education and Training	505-4410.52.3700	$0	$0	$0
Other Purchased Services	505-4410.52.3900	$35,000.00	$25,000.00	$25,000.00
Water Tank Repairs	505-4410-52.3901	$45,000.00	$45,000.00	$45,000.00
General Supplies	505-4410.53.1100	$5,000.00	$5,000.00	$5,000.00
Postage	505-4410-53.1110	$9,500.00	$9,500.00	$9,500.00

Software	505-4410-53.1120	$0	$0.00	$0
Computer Hardware	505-4410-54.2400	$1,500.00	$1,500.00	$1,500.00
Administrative Total		**$321,159.50**	**$393,171.00**	**$393,171.00**

Water Fund

Water Purchases	505-4420.53.1510	$575,000.00	$600,000.00	$600,000.00
Water Purchases Total		**$575,000.00**	**$600,000.00**	**$600,000.00**
Salaries and Wages – Chris 100%	505-4440-51.1100	$42,120.00	$46,904.00	$46,904.00
Group Insurance	505-4440-51.2100	$45.60	$45.60	$45.60
Payroll Taxes - Employer	505-4440-51.2200	$3,643.64	$4057.56	$4057.56
Retirement Chris DUES AND FEES	505-4440-51.2400	$1976.01	$0	$0
Worker Compensation 100-1330-512700	505-4440-51.2700	$0	$0	$0
Water System Repairs and Maintenance	505-4440-52.2210	$100,000.00	$100,000.00	$100,000.00
Repairs and Maintenance	505-4440-52.2220	$8,000.00	$5,000.00	$5,000.00
Water Meter Purchases	505-4440-52.3850	$30,000.00	$50,000.00	$50,000.00
Driveby Reading MXU	505-4440-52.3851	$7,100.00	$5,000.00	$5,000.00
Meter Reading	505-4440-52.3853	$26,000.00	$26,000.00	$26,000.00
UPC Locates	505-444052.3855	$3,000.00	$3,000.00	$3,000.00
General Supplies	505-4440.53.1100	$2,000.00	$2,000.00	$2,000.00
Electricity	505-4440.53.1230	$10,000.00	$10,000.00	$10,000.00
Gasoline	505-4440.53.1270	$2,000.00	$4,000.00	$4,000.00
Vehicle Repair and Maintenance	505-4440-54.2200	$2,500.00	$2,000.00	$2,000.00
Capital Outlay - Equipment	505-4440-54.2400	$1,000.00	$1,000.00	$1,000.00
4440 Total		**$225,885.25**	**$259,007.16**	**$259,007.16**
GEFA Loan Payment - Interest Only		$8,947.14	$5,353.62	$5,353.62
Depreciation		$140,440.00	$	
Total Non-Operating Expenses		**$156,754.00**	**$5353.62**	**$5353.62**
Total Water Expenses		$1,277,572.00	**$1,257,531.78**	**$1,257,531.78**
Contingency	505-1513-57.9000	$0	$-88,031.00	-$88,031.00
Total Water Revenue		**$1,277,572.00**	**$1,169,500.00**	**$1,169,500.00**

City of Waleska

Cash Basis for Expenses:				
Total Budgeted Expense Per Above		$1,292,755.00	$1,257,531.00	$1,257,531.00
Less Depreciation (Non-Cash Item)		-$140,400.00	-$	
GEFA Loan Payment - Principal Only	505-8000-58.1300	$123,527.00	$19,204.00	$19,204.00
Capital Project-Water Line Replacement	505-4440-54.2100	0	0	0
Total - Cash Basis Water Fund Expenses		**$1,275,882.50**	**$1,238,327.00**	**$1,238,327.00**

CITY OF WALESKA
SPLOST IV

Cash Balances:		**2019**	**2020**	**2021**	**2022**	**2023**	**2024**		
SPLOST 2018	320.11.1117	448,794	449,000	668,885	417.930	599,353	258,687		
								0.00	
Total SPLOST Cash Balance		**$448,794.00**	**$449,000.00**	**$668,885.00**	**$417,930.00**	**$599,353.00**		**0**	

Revenues:		**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	
SPLOST Revenues	320-310000	$417,930.00	$417,930.00	$417,930.00	$417,930.00	$599,353.00	$258,687.00	
Interest	320-36.1000	$1,000.00	$1,000.00	$2,000.00	$2,000.00	$5,000.00	$5,000.00	
Total Revenues		**$418,930.00**	**$418,930.00**	**$419,930.00**	**$419,930.00**	**$604,353.00**	**$263,687.00**	

Total Fund Balance

Total Revenues & Fund Balance

Expenditures:

		2021	**2022**	**2023**	**2024**
Debt Service – GEFA Loans	320-9000-61.1000	$145,992.00	$0	0	0
Professional Fees	320-4200-52.1200	$5,000.00	$5,000.00	$2,500.00	$2,500.00
Legal Fees	320-4200-52.1220	$0	$0	$0	$0
Capital Outlay – Rds & Streets	320-4200-54.2100	$10,000.00	$10,000.00	$0	$0
Capital Outlay – Trans/Fac/Improv	320-4440-54.2100	$10,000.00	$10,000.00	$0	$
Capital Outlay – Utilities Facilities/Improv	320-4440-54.2101	$0	$0	$0	$0
Capital Outlay – Water Improv	320-4440-54.2100	$0	$250,000.00	$300,000.00	$256,187.0
Capital Outlay -	320-4440-54.2102	$250,000.00	$42,000.00	$180,000.00	$
Capital Outlay	320-4440-54.2103	$100,000.00	$100,000.00	$100,000.00	$
Capital Outlay	320-1565-54.2100	$0	$0	$0	$0
Capital Outlay Vehicle & Equipment	320-4440-54.2200	$0	$0	$0	$0
Total Expenses		**$626,992.00**	**$417,000.00**	**$582,500.00**	**$**

(a) Projects to be owned or operated or both by the City of Waleska: $1,293,438.00

(1) Utility Systems Infrastructure including New Systems, Improvements and Expansion and related debt service for such projects, vehicles, equipment and materials - $793,438; (2) General Government Buildings and Improvements - $500,000

City of Waleska

Sanitation Fund

		2022	2023	Approved
Solid Waste Fees	540-344110	$250,500.00	$286,048.32	$286,048.32
Service Charges	540-344215	$3,500.00	$3,500.00	$3,500.00
Interest Revenue	540-361000	$50.00	$450.00	$450.00
Solid Waste Total		$254,100.00	**$289,998.32**	**$289,998.32**
Salaries and Wages – Kelly 50 %	540-4510-511100	$32,136.00	$18,450.00	$18,450.00
Health Insurance 50%	540-4510-51.2100	$6,825.50	$11,000.00	$11,000.00
Payroll Taxes - Employer	540-4510-51.2200	$1,500.00	$1,500.00	$1,500.00
Retirement DUES & FEES	540-4510-51.2400	$685.00	$0	$0
Worker Compensation 100-1330-512700	540-4510-51.2700	$757.00	$0	$0
Total Admn Expenses		$44,090.00	**$30,950.00**	**$30,950.00**
Disposal Fee	540-4520-522110	$211,200.00	**$286,048.32**	**$286,048.32**
Total Solid Waste			**$289,998.32**	**$289,998.32**
Total Disposal Expenses		$211,200.00	**$286,048.32**	**$286,048.32**
Contingency	540-4520-57.9000	$0	$27,000.00	$27,000.00
Total Admn Fees			**$30,950.00**	**$30,950.00**

RESOLUTION 2023-06

A RESOLUTION TO ADOPT THE FISCAL YEAR 2023-01 BUDGET FOR EACH FUND OF THE CITY OF WALESKA, GEORGIA, APPROPRIATING THE AMOUNTS SHOWN IN EACH BUDGET AS EXPENDITURES/EXPENSES, ADOPTING THE SEVERAL ITEMS OF REVENUE ANTICIPATIONS, AND PROHIBITING EXPENDITURES OR EXPENSES FROM EXCEEDING THE ACTUAL FUNDING AVAILABLE.

WHEREAS, sound governmental operations require a budget in order to plan the financing of services for the residents of the City of Waleska; and

WHEREAS, Title 36, Chapter 81, Article 3 of the Official Code of Georgia Annotated (OCGA) requires a balanced budget for the City's fiscal year, which runs from July 1st through June 30th of each year; and

WHEREAS, the Mayor and City Council of the City of Waleska have reviewed the proposed FY 2024 budget as presented by the City Clerk/Manager; and

WHEREAS, each of these funds is a balanced budget, so that anticipated revenues and other financial resources for each fund equal the proposed expenditures or expenses; and

WHEREAS, the Mayor and City Council wishes to adopt the proposal as the Fiscal Year 2024 Annual Budget, effective from July 1, 2023 through June 30, 2024.

NOW THEREFORE, BE IT RESOLVED by the Mayor and City Council of the City of Waleska, Georgia as follows:

1. That the proposed Fiscal Year 2023-24 Budget, attached hereto and incorporated herein as a part of this Resolution is hereby adopted as the budget for the City of Waleska, Georgia for Fiscal Year 2024, which begins July 1, 2023 and ends on June 30, 2024.

2. That the several items of revenues, other financial resources and sources of cash shown in the budget for each fund in the amounts shown anticipated are hereby adopted, and that the several amounts shown in the budget for each fund as proposed expenditures or expenses and uses of cash are hereby appropriated to the departments named in each fund.

3. That the "legal level of control" as defined in OCGA §36-81-2 is set at the departmental level, meaning that the City Clerk/Manager in her capacity is authorized to move appropriations from one line item to another within a department, but if for unforeseen circumstances that expenditures or expenses exceed the amount appropriated for a department a Budget amendment must be approved by the Mayor and City Council.

4. That all appropriations shall lapse at the end of the fiscal year.

5. That this Resolution shall be and remain in full force and effect from and after its date of adoption.

ADOPTED this 19th day of June, 2023.

CITY OF WALESKA, GEORGIA

By: Mary Helen Lamb
Mary Helen Lamb, Mayor

Attest: Robyn Smith
Robyn Smith, City Clerk/Manager