

FISCAL YEAR 2024
FINAL BUDGET

MAYOR LARHONDA PATRICK

TABLE OF CONTENTS

Mayor's Message.....1

City Administrator's Message.....2

Budget Ordinance 3

Tentative General Fund Budget and Projected Budget-All Funds.....6

General Fund Budget Overview 7

General Fund Operating Budget, FY 2024.....8

Statement of Revenues, Expenditures and Changes in Fund Balance Comparison.....9

Summary of Budgets by Fund, Function and Activity 10

City Government Function and Composition 14

The Honorable Mayor LaRhonda W. Patrick 15

City of Warner Robins Council Members 16

Official Schedule of Mayor and City Council.....17

Organizational Chart.....18

Boards, Authorities, Commissions and Committees..... 19

Warner Robins Quick Facts 20

Financial Policies 24

Budget Development Process.....33

Budget Calendar.....34

Budget Hearings, Council 35

Notice of Public Review of Proposed FY 2024 General Fund Budget and FY 2024 Budget Hearings.....36

Budget Centers, All Funds.....37

Fund Structure 40

Employer Cost of Staff Benefits.....41

Employee Classification Report 42

Budgeted Expenditures by Function, General Fund 47

Summary of General Fund Budgeted Expenditures by Function 49

Comparative Analysis of Budget Expenditures by Function, General Fund 50

General Fund Summary, Revenues, Other Financing Sources & Fund Balance Allocation Comparison, FY 2024 and FY 2023.....53

General Fund Revenues, Other Financing Sources & Fund Balance Allocation Comparison, FY 2024 and FY 2023.....54

Appendix

FY 2024 Budget, By Fund, Function and Activity.....57

Glossary.....136

CITY OF WARNER ROBINS

GEORGIA'S INTERNATIONAL CITY - CHARTERED 1943
"A CITY OF CHARACTER"

June 1, 2023

MAYOR
LaRhonda W. Patrick

MEMBERS OF COUNCIL

Post 1
Derek Mack
Post 2
Charlie Bibb
Post 3
Keith Lauritsen
Post 4
Kevin Lashley
Post 5
Clifford Holmes, Jr.
Post 6
Larry Curtis, Jr.

INTERIM CITY ADMINISTRATOR
James Dodson

CITY CLERK
Mandy Stella

CITY ATTORNEY
Julia Bowen Mize

Warner Robins City Council
700 Watson Blvd
Warner Robins, Georgia 31093

Dear Councilmembers:

Fiscal Year (FY) 2024 begins July 1, 2023 and the time has come for us to determine our official budget. I am pleased with the city's current financial standing, but am aware of the significant work upon our horizon. The draft budget for FY24, totals $165,055,832.00, but this amount is susceptible to change prior to the final budget deadline.

As the governing body, our top objective is a balanced budget and our top priority for FY24 is our employees. With the inflated market across the nation, municipalities are faced with the same challenge. How do we increase wages to assist our employees with the higher cost of living, while recognizing our income as a city has not significantly increased? This is the challenge we face for the impending fiscal year and we must be creative in our approach to finding necessary funds for raises.

I am proud to report that along with internal staff, I have worked diligently to maximize our ability to correct salary deficiencies of the past and spearhead the City into being a competitive employer in the market. The final budget will reflect the salary adjustments within our ability, which will assist us with recruitment and retention citywide.

The draft budget presented today epitomizes our continued efforts in fiscal responsibility and operational efficiency. Additionally, we have continued investing in community initiatives and have accelerated SPLOST and ARPA spending on capital improvements and other projects.

The FY24 budget represents a strong and continued partnership between myself, the Interim City Administrator, the Finance Department, Human Resources and my Executive Team. I sincerely thank all city council members for the continued support, cooperation and contribution to the draft budget and I look forward to the historic impact we will continue to make on the City of Warner Robins, together.

Cordially,

LaRhonda W. Patrick
Mayor

FROM THE CITY ADMINISTRATOR

June 1, 2023

Mayor and Council,

I am delighted to provide you with a draft of the FY2024 (July 1, 2023, to June 30, 2024) proposed budget for the City of Warner Robins. Much like its predecessor, this budget continues with progressive yet realistic investments in our quality of life coupled with aspirational strategies to address our challenges. Our budgeting model will continue to focus on the priorities established by Mayor and Council. The proposed FY2024 budget, again, does not reflect increases in the millage rate. The proposed total revenues and expenditures for all funds are $165,055,832 including fund balances. The General Fund budget includes a fund balance allocation of $6,837,615. In the Enterprise Funds, the most significant change in FY2024 involved the decrease in the cost of natural gas and a rate adjustment that will help to stabilize the gas fund. This budget will build upon our work and advances our approach of supporting Warner Robins employees and this special South Georgia city we call home!

Staffing levels, working conditions, compensation and morale of our employees was a primary focus of the Mayor and Council in last year's budget. This year's budget will continue along that vein, supporting Warner Robins employees and further addressing the City's challenge of recruitment and retention of police officers and firefighters. I am also recommending the second-year continuation of the one-time retention incentive payments for new hires in these classifications. The FY2024 budget would include funding these payments for another year for firefighters and police officers.

Continued investment in the city's technology is needed to capitalize on efficiencies and effectively operate the government. New initiatives proposed by Directors funded by SPLOST and others are eligible for ARPA funding. A planning and implementation strategy for ARPA is an opportunity to meet community needs.

The past year has taught us the importance of planning, flexibility, and resiliency as we move this city forward. We will continue to respond to the moment and do all we can for the city's well-being. I look forward to working with the Mayor and Council in the weeks ahead on adopting a final budget for 2024 that maximizes opportunity for all.

Yours truly,

James R. Dodson

No. 21-23
CITY OF WARNER ROBINS
STATE OF GEORGIA

ORDINANCE

WHEREAS, the Mayor of the City of Warner Robins has prepared and submitted to the City Council a line-item budget for the fiscal year beginning July 1, 2023 and ending June 30, 2024; and,

WHEREAS, the Mayor and Council have studied and revised the proposed budget, and it is in the best interest of the City that the budget be adopted,

NOW, THEREFORE, BE IT ORDAINED by the Mayor and Council of the City of Warner Robins that the annual budget for the general government for the fiscal year beginning July 1, 2023 and ending June 30, 2024, attached hereto and made part hereof, for the funds and amounts referenced as follows are hereby approved and adopted:

FY 2024
Budget, All Funds

Fund	Budgeted Expenditures	Transfers to Other Funds	Total Expenditures and Transfers Out
General Fund	$60,740,860	$0	$60,740,860
Capital Projects Funds	$31,223,599	$0	$31,223,599
Sanitation Enterprise Fund	$9,574,800	$0	$9,574,800
Water and Sewer Enterprise Fund	$20,074,145	$1,895,506	$21,969,651
Natural Gas Enterprise Fund	$19,223,886	$2,320,716	$21,544,602
Storm Water Drainage Enterprise Fund	$2,750,624	$0	$2,750,624
Special Revenue Funds	$15,136,821	$2,114,875	$17,251,696
Total Expenditures, All Funds	**158,724,735**	**$6,331,097**	**$165,055,832**

BE IT FURTHER ORDAINED that during the fiscal year of July 1, 2023 to June 30, 2024, the General Fund shall receive transfers of $878,125 from the Tourist Allocation Board (TAB);$183,000 from the Rental of Motor Vehicles;$1,895,506 from the Water and Sewer Enterprise Fund; and $2,320,716 from the Natural Gas Enterprise Fund.

BE IT FURTHER ORDAINED that the Budget shall be amended so as to adapt to changing governmental needs during the fiscal year as follows:

(1) Any increase in appropriations in any Fund for any Function/Department, whether through a change in Anticipated Revenues in any Fund or through a transfer of appropriations among Functions/Department, in excess of the approved budget shall require an ordinance of Mayor and Council authorizing said funds to be expended, except in the case of insurance reimbursements for vehicle collisions and other equipment losses, and reimbursements of materials purchased from the City of Warner Robins, in which instance the Chief Financial Officer's Office is granted authority to allocate funds to the appropriate Function/Department

line item from insurance proceeds, or from reimbursement of materials, for the replacement or repair of damaged equipment items, and for replacement of materials;

(2) In the event of receipt of un-budgeted grant revenues, the Chief Financial Officer's Office is granted authority to allocate such funds to the appropriate Function/Department line item in order to comply with the purpose of such grant receipts;

(3) Any transfers of appropriations in any line item can be shifted from one line item to another within each Fund/Function/Department, only by written approval of the Mayor.

(4) Any transfers from the committed fund balances of the City's Special Revenue Funds to further the support of those Funds' purpose shall require written approval of the Mayor.

(5) Any allocation of the unassigned fund balance of the General Fund's minimum targeted level, not to exceed the total of one month's unassigned fund balance, must be returned to its target level within twenty-four (24) months of withdrawal.

BE IT FURTHER ORDAINED that the salaries of municipal employees are not established by the budget, and increase in salaries will only be done according to procedures outlined in the Classification, Salary Administration and Performance Management System.

If any ordinance or part thereof, of the City of Warner Robins is in conflict herewith, this ordinance shall have preference. If any provisions of this ordinance are held invalid, such invalidity shall not affect any of the other provisions, which can be given effect without the invalid provision, and, to this end, the provisions of this ordinance are declared to be severable.

The provisions of this ordinance were first read on June 5, 2023 and shall become effective upon adoption on June 20, 2023

CITY OF WARNER ROBINS, GEORGIA

BY: _____
LaRhonda Patrick, Mayor

ATTEST: _____
Mandy Stella,City Clerk

CITY OF WARNER ROBINS

City of Warner Robins, GA
Tentative General Fund Budget and Projected Budgets - All Funds
July 1, 2023 - June 30, 2024

Description	Total All Funds	General Fund	2018 SPLOST Capital Projects Fund	WRPFA Capital Projects Fund	Sanitation Enterprise Fund	Water & Sewer Enterprise Fund	Natural Gas Enterprise Fund	Storm Water Drainage Enterprise Fund	Other Non-Major Funds	ARPA Fund
ANTICIPATED REVENUES										
General Property & Other Taxes	$ 34,646,689	$ 31,653,689	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,993,000	$ -
Selective Sales & Use Taxes	10,143,200	10,143,200	-	-	-	-	-	-	-	-
Licenses and Permits	699,020	699,020	-	-	-	-	-	-	-	-
Fines and Forfeitures	1,198,000	1,020,000		-	-	-	-	-	178,000	-
Intergovernmental Revenues	11,406,895	1,058,000	9,762,000	-	-				586,895	-
Charges for Services	54,857,992	3,254,000	-	-	10,078,204	19,215,000	19,312,788	2,998,000	-	-
Contributions	122,672	-	-	-	-	-	-	-	$122,672	-
Investment Revenues	1,711,510	430,000	45,000	1,500	2,000	5,000	855,000	2,000	$171,010	$200,000
Other Revenues	3,154,191	230,300	-	-	284,149	1,810,440	723,432	70,170	$35,700	-
Total Anticipated Revenues	$ 117,940,169	$ 48,488,209	$ 9,807,000	$ 1,500	$ 10,364,353	$ 21,030,440	$ 20,891,220	$ 3,070,170	$ 4,087,277	$ 200,000
Transfers From Other Funds	6,331,097	5,277,347	-	-	-	-	-	-	$1,053,750	-
Sale of Fixed Assets	139,689	137,689	-	-	-	2,000	-	-	-	-
General Fund Balance Allocation	6,837,615	6,837,615	-	-	-	-	-	-	-	-
Estimated Fund Balance 7/1/2023	177,634,867	21,425,553	19,496,298	1,526,795	1,724,786	70,397,945	16,510,681	21,473,565	12,553,065	12,526,179
Total Funds Available	$ 308,883,437	$ 82,166,413	$ 29,303,298	$ 1,528,295	$ 12,089,139	$ 91,430,385	$ 37,401,901	$ 24,543,735	$ 17,694,092	$ 12,726,179
ANTICIPATED EXPENDITURES										
General Government	$ 24,493,301	$ 12,032,609	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 12,460,692
Judicial	1,067,087	1,057,087	-	-	-	-	-	-	10,000	-
Public Safety	32,505,328	32,131,828	-	-	-	-	-	-	373,500	-
Public Works	7,600,073	7,600,073	-	-	-	-	-	-	-	-
Recreation	3,628,253	3,551,453	-	-	-	-	-	-	76,800	-
City Development	5,347,588	3,131,759	-	-	-	-	-	-	2,215,829	-
Downtown Development	-	-	-	-	-	-	-	-	-	-
Sanitation Services	9,574,800	-	-	-	9,574,800	-	-	-	-	-
Public Works, Water & Sewer Distribution	16,752,845	-	-	-	-	16,752,845	-	-	-	-
Public Works, Natural Gas Distribution	19,131,036	-	-	-	-	-	19,131,036	-	-	-
Storm Water Management	2,750,624	-	-	-	-	-	-	2,750,624	-	-
Capital Outlay	27,737,199	-	18,280,179	231,486	-	-	-	-	9,225,534	-
Debt Service	8,136,601	1,236,051	3,225,500	2,000	-	3,321,300	$92,850	-	258,900	-
Total Expenditures	$ 158,724,735	$ 60,740,860	$ 21,505,679	$ 233,486	$ 9,574,800	$ 20,074,145	$ 19,223,886	$ 2,750,624	$ 12,160,563	$ 12,460,692
Transfers to Other Funds	6,331,097	-	-	-	-	$1,895,506	$2,320,716	-	2,114,875*	-
Fund Balance 6/30/2024	$ 143,827,605	$ 21,425,553	$ 7,797,620	$ 1,294,809	$ 2,514,339	$ 69,460,734	$ 15,857,299	$ 21,793,112	$ 3,418,654	$ 265,486

*Includes $1 rounding for RCA

City of Warner Robins, GA
Tentative General Fund Budget and Projected Budgets - All Funds
July 1, 2023 - June 30, 2024

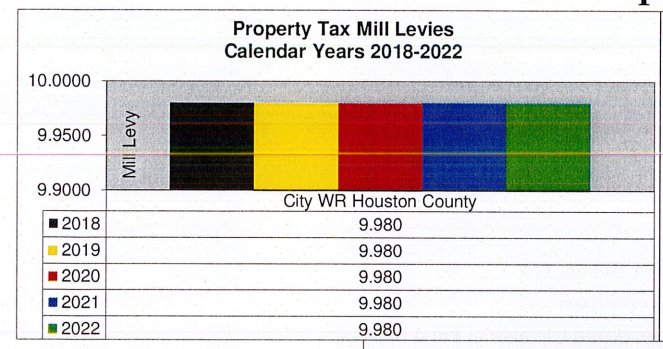
Description	Total All Funds	General Fund	2018 SPLOST Capital Projects Fund	WRPFA Capital Projects Fund	Sanitation Enterprise Fund	Water & Sewer Enterprise Fund	Natural Gas Enterprise Fund	Storm Water Drainage Enterprise Fund	Other Non-Major Funds	ARPA Fund
ANTICIPATED REVENUES										
General Property & Other Taxes	$ 34,646,689	$ 31,653,689	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,993,000	$ -
Selective Sales & Use Taxes	10,143,200	10,143,200	-	-	-	-	-	-	-	-
Licenses and Permits	699,020	699,020	-	-	-	-	-	-	-	-
Fines and Forfeitures	1,198,000	1,020,000		-	-	-	-	-	178,000	-
Intergovernmental Revenues	11,406,895	1,058,000	9,762,000	-	-				586,895	-
Charges for Services	54,857,992	3,254,000	-	-	10,078,204	19,215,000	19,312,788	2,998,000	-	-
Contributions	122,672	-	-	-	-	-	-	-	$122,672	-
Investment Revenues	1,711,510	430,000	45,000	1,500	2,000	5,000	855,000	2,000	$171,010	$200,000
Other Revenues	3,154,191	230,300	-	-	284,149	1,810,440	723,432	70,170	$35,700	-
Total Anticipated Revenues	$ 117,940,169	$ 48,488,209	$ 9,807,000	$ 1,500	$ 10,364,353	$ 21,030,440	$ 20,891,220	$ 3,070,170	$ 4,087,277	$ 200,000
Transfers From Other Funds	6,331,097	5,277,347	-	-	-	-	-	-	$1,053,750	-
Sale of Fixed Assets	139,689	137,689	-	-	-	2,000	-	-	-	-
General Fund Balance Allocation	6,837,615	6,837,615	-	-	-	-	-	-	-	-
Estimated Fund Balance 7/1/2023	177,634,867	21,425,553	19,496,298	1,526,795	1,724,786	70,397,945	16,510,681	21,473,565	12,553,065	12,526,179
Total Funds Available	$ 308,883,437	$ 82,166,413	$ 29,303,298	$ 1,528,295	$ 12,089,139	$ 91,430,385	$ 37,401,901	$ 24,543,735	$ 17,694,092	$ 12,726,179
ANTICIPATED EXPENDITURES										
General Government	$ 24,493,301	$ 12,032,609	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 12,460,692
Judicial	1,067,087	1,057,087	-	-	-	-	-	-	10,000	-
Public Safety	32,505,328	32,131,828	-	-	-	-	-	-	373,500	-
Public Works	7,600,073	7,600,073	-	-	-	-	-	-	-	-
Recreation	3,628,253	3,551,453	-	-	-	-	-	-	76,800	-
City Development	5,347,588	3,131,759	-	-	-	-	-	-	2,215,829	-
Downtown Development	-	-	-	-	-	-	-	-	-	-
Sanitation Services	9,574,800	-	-	-	9,574,800	-	-	-	-	-
Public Works, Water & Sewer Distribution	16,752,845	-	-	-	-	16,752,845	-	-	-	-
Public Works, Natural Gas Distribution	19,131,036	-	-	-	-	-	19,131,036	-	-	-
Storm Water Management	2,750,624	-	-	-	-	-	-	2,750,624	-	-
Capital Outlay	27,737,199	-	18,280,179	231,486	-	-	-	-	9,225,534	-
Debt Service	8,136,601	1,236,051	3,225,500	2,000	-	3,321,300	$92,850	-	258,900	-
Total Expenditures	$ 158,724,735	$ 60,740,860	$ 21,505,679	$ 233,486	$ 9,574,800	$ 20,074,145	$ 19,223,886	$ 2,750,624	$ 12,160,563	$ 12,460,692
Transfers to Other Funds	6,331,097	-	-	-	-	$1,895,506	$2,320,716	-	2,114,875	-
Fund Balance 6/30/2024	$ 143,827,605	$ 21,425,553	$ 7,797,620	$ 1,294,809	$ 2,514,339	$ 69,460,734	$ 15,857,299	$ 21,793,112	$ 3,418,654	$ 265,486

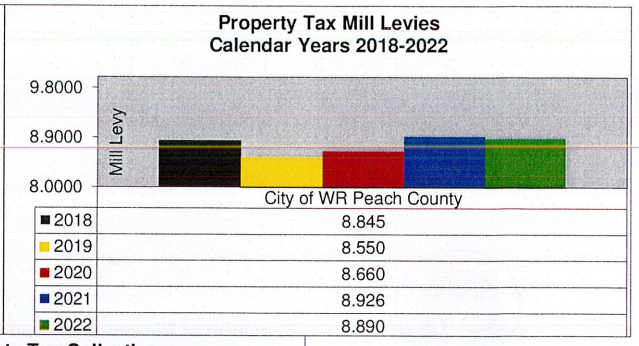
*includes $1 rounding for FICA

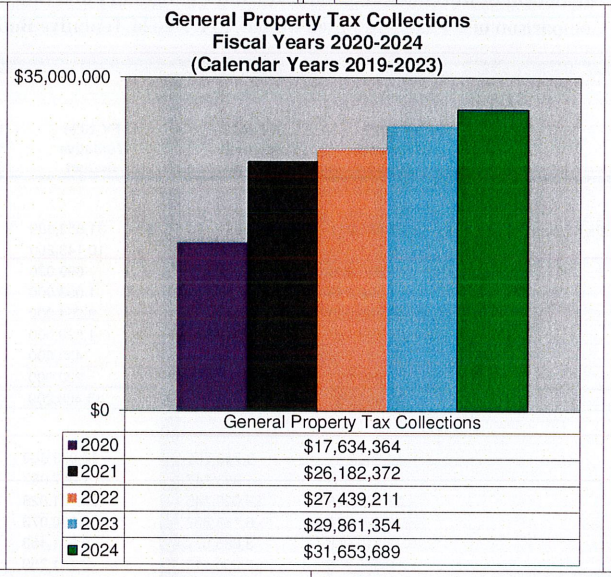
General Fund Budget Overview

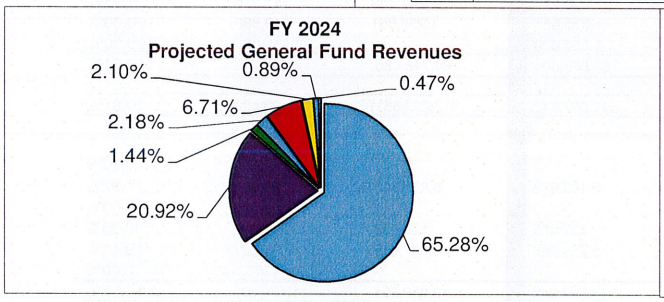
	FY 2023	FY 2024	Dollar Change	Percent Change
REVENUES				
General Property Taxes and Other Taxes	$ 27,881,465	$ 31,653,689	$ 3,772,224	13.53%
Selective Sales & Use Taxes	9,654,678	10,143,200	488,522	5.06%
License & Permits	659,532	699,020	39,488	5.99%
Intergovernmental Revenues	1,032,840	1,058,000	25,160	2.44%
Fines & Forfeitures	1,215,000	1,020,000	(195,000)	-16.05%
Other Revenue	3,584,737	3,914,300	329,563	9.19%
Total Revenues	44,028,252	48,488,209	4,459,957	10.13%
OTHER FINANCING SOURCES				
Transfers-In from Other Funds	5,180,472	5,277,347	96,875	1.87%
Sale of Assets	137,689	137,689	-	0.00%
General Fund Balance Allocation	5,739,088	6,837,615	1,098,527	19.14%
Total Other Financing Sources	11,057,249	12,252,651	1,195,402	10.81%
TOTAL SOURCES AVAILABLE	55,085,501	60,740,860	5,655,359	10.27%
EXPENDITURES				
Salaries & Fringe Benefits	41,635,023	46,691,819	5,056,796	12.15%
Operational Expenditures	12,004,007	13,168,369	1,164,362	9.70%
Capital Expenditures	1,446,471	880,672	(565,799)	-39.12%
Total Expenditures	55,085,501	60,740,860	5,655,359	10.27%
OTHER FINANCING USES	-	-	-	0.00%
Total Other Financing Uses	-	-	-	0.00%
TOTAL EXPENDITURES & OTHER USES	55,085,501	60,740,860	5,655,359	10.27%
TOTAL BEGINNING FUND BALANCE	18,779,724	21,425,553	2,645,829	14.09%
TOTAL ENDING FUND BALANCE	$ 18,779,724	$ 21,425,553	$ 2,645,829	14.09%

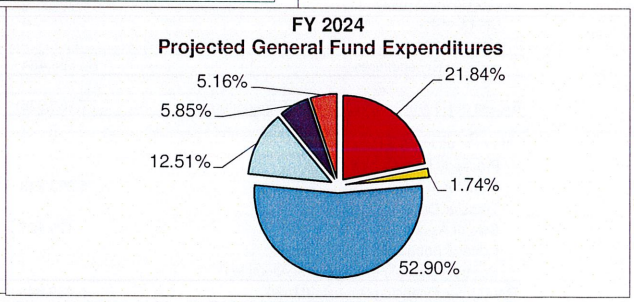
City of Warner Robins, GA
General Fund Operating Budget
FY 2024











General Property Taxes & Other Taxes	$31,653,689	65.28%
Selective Sales & Use Taxes	10,143,200	20.92%
Licenses & Permits	699,020	1.44%
Intergovernmental Revenues	1,058,000	2.18%
Charges for Services	3,254,000	6.71%
Fines & Forfeitures	1,020,000	2.10%
Investment Revenues	430,000	0.89%
Miscellaneous Revenues	230,300	0.47%
Total Revenues	$48,488,209	100.00%
Transfers In	5,277,347	
Sale of Assets	137,689	
General Fund Balance Allocation	6,837,615	
Total Revenues and Fund Balance Usage	$60,740,860	

General Government	$13,268,660	21.84%
Judicial	1,057,087	1.74%
Public Safety	32,131,828	52.90%
Public Works	7,600,073	12.51%
Recreation	3,551,453	5.85%
City Development	3,131,759	5.16%
Total Expenditures by Function	$60,740,860	100.00%
Total Expenditures	$60,740,860	

City of Warner Robins, GA

GENERAL FUND

Statement of Revenues, Expenditures and Changes in Fund Balance
Comparison of FY 2023 Adopted Budget to FY 2024 Tentative Budget

	FY 2022 Year-end Actual	FY 2023 Adopted Budget	FY 2024 Tentative Budget	Dollar Variance: FY 2024 Tentative FY 2023 Adopted	Percent Variance: FY 2024 Tentative FY 2023 Adopted
REVENUES					
General Property Taxes and Other Taxes	$ 27,439,211	$ 27,881,465	$ 31,653,689	$ 3,772,224	13.53%
Selective Sales & Use Taxes	9,255,346	9,654,678	10,143,200	488,522	5.06%
Licenses & Permits	586,909	659,532	699,020	39,488	5.99%
Intergovernmental Revenues	1,226,013	1,032,840	1,058,000	25,160	2.44%
Charges for Services	3,482,200	3,294,437	3,254,000	(40,437)	-1.23%
Fines & Forfeitures	1,225,267	1,215,000	1,020,000	(195,000)	-16.05%
Investment Revenues	21,735	20,000	430,000	410,000	2050.00%
Miscellaneous Revenues	252,877	270,300	230,300	(40,000)	-14.80%
Total Revenues	43,489,558	44,028,252	48,488,209	4,459,957	10.13%
EXPENDITURES					
General Government	10,346,667	9,748,700	12,032,609	2,283,909	23.43%
Judicial	739,554	883,347	1,057,087	173,740	19.67%
Public Safety	27,223,428	29,029,746	32,131,828	3,102,082	10.69%
Public Works	6,677,622	6,163,837	7,600,073	1,436,236	23.30%
Recreation	3,313,958	3,663,577	3,551,453	(112,124)	-3.06%
City Development	2,355,255	2,990,413	3,131,759	141,346	4.73%
Debt Service	-	1,355,881	1,236,051	(119,830)	100.00%
New Initiatives	-	1,250,000	-	(1,250,000)	100.00%
Total Expenditures	50,656,484	55,085,501	60,740,860	6,905,359	12.54%
Excess of Revenues Over/(Under) Expenditures	(7,166,926)	(11,057,249)	(12,252,651)	(1,195,402)	10.81%
Other Financing Sources (Uses)					
Proceeds from Capital Lease	-	-	-	-	0.00%
Transfer In	5,263,213	5,180,472	5,277,347	96,875	1.87%
Transfer Out	-	-	-	-	0.00%
Sale of Assets	176,427	137,689	137,689	-	0.00%
General Fund Balance Allocation	-	5,739,088	6,837,615	1,098,527	19.14%
Special General Fund Balance Allocation	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	5,439,640	11,057,249	12,252,651	1,195,402	10.81%
NET CHANGE IN FUND BALANCES	(1,727,286)	-	-	-	0.00%
Fund Balance, Beginning	26,021,164	18,779,724	21,425,553	2,645,829	14.09%
Fund Balance, Ending	$ 24,293,878	$ 18,779,724	$ 21,425,553	$ 2,645,829	14.09%

City of Warner Robins, GA
Summary of Budgets by Fund, Function and Activity
FY 2024

Fund/Function/Activity	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Tentative Budget	Dollar Variance	Percent Variance
General Fund					
General Government					
City Council	$ 279,658	$ 291,251	$ 291,651	$ 400	0.14%
Mayor's Office	281,192	402,843	406,537	3,694	0.92%
Administrator's Office	267,363	561,053	1,109,940	548,887	97.83%
City Clerk	176,319	322,539	181,081	(141,458)	-43.86%
General Admisistration	0	0	312,252	312,252	0.00%
City Elections	57,913	0	59,433	59,433	0.00%
Finance	2,269,726	2,011,141	2,607,030	595,889	29.63%
Tax Administration	388,554	394,291	418,211	23,920	6.07%
Purchasing	287,031	246,492	372,033	125,541	50.93%
Inventory & Receiving	221,583	241,068	252,239	11,171	4.63%
Legal	457,591	458,757	603,936	145,179	31.65%
Management Information Systems	1,169,632	1,212,493	1,157,579	(54,914)	-4.53%
Human Resources	806,825	992,373	958,688	(33,685)	-3.39%
Risk Management	929,705	1,034,800	1,015,640	(19,160)	-1.85%
Building & Grounds	885,844	934,756	1,338,078	403,322	43.15%
General Engineering	500,052	515,449	581,501	66,052	12.81%
Records Management	164,784	181,791	201,113	19,322	10.63%
Customer Service	1,021,994	1,098,484	1,191,718	93,234	8.49%
General Administration Fees	180,902	205,000	210,000	5,000	2.44%
Total General Government	**$ 10,346,667**	**$ 11,104,581**	**$ 13,268,660**	**$ 2,164,079**	**19.49%**
Judicial					
Municipal Court	739,554	883,347	1,057,087	173,740	19.67%
Total Judicial	**$ 739,554**	**$ 883,347**	**$ 1,057,087**	**$ 173,740**	**19.67%**
Public Safety					
Police-Administration	2,128,262	2,134,900	2,147,110	12,210	0.57%
Police-Crime Control & Investigation	12,611,898	12,920,158	14,663,151	1,742,993	13.49%
Custody of Prisoners	65,824	50,000	60,000	10,000	20.00%
Police-Training	336,232	378,931	357,593	(21,338)	-5.63%
Police-Special Detail Services	294,386	279,031	342,657	63,626	22.80%
Police Stations & Buildings	168,929	178,500	191,500	13,000	7.28%
Police-Crossing Guards	123,675	226,811	226,811	(0)	0.00%
Police-Humane Services	562,828	596,105	638,525	42,420	7.12%
Fire-Administration	788,362	785,699	861,751	76,052	9.68%
Fire-Suppression	8,885,077	10,257,621	11,339,739	1,082,118	10.55%
Fire-Prevention	557,264	558,355	592,435	34,080	6.10%
Fire-Training	541,908	488,885	536,306	47,421	9.70%
Fire-Communications	23,506	34,250	38,250	4,000	11.68%
Fire Stations & Buildings	135,278	140,500	136,000	(4,500)	-3.20%
Total Public Safety	**$ 27,223,428**	**$ 29,029,746**	**$ 32,131,828**	**$ 3,102,082**	**10.69%**
Public Works					
Administration	340,270	460,434	384,678	(75,756)	-16.45%
Roadways & Walkways	3,297,413	2,656,026	3,556,780	900,754	33.91%
Grounds Maintenance	793,907	710,388	1,191,933	481,545	67.79%
Street Lights	977,052	984,000	984,000	0	0.00%
Traffic Engineering	276,606	341,729	392,020	50,291	14.72%
Vehicle Maintenance	992,374	1,011,260	1,090,661	79,401	7.85%
Total Public Works	**$ 6,677,622**	**$ 6,163,837**	**$ 7,600,073**	**$ 1,436,237**	**23.30%**

Fund/Function/Activity	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Tentative Budget	Dollar Variance	Percent Variance
Recreation					
Administration	691,281	722,312	769,472	47,160	6.53%
Participants/Supervision	1,059,694	1,105,128	1,247,195	142,067	12.86%
Centers	852,705	951,017	604,226	(346,791)	-36.47%
Golf Course	420,735	447,796	549,877	102,081	22.80%
Sports Facility Athletic Field	81,252	149,000	84,000	(65,000)	-43.62%
Civic Center/Auditorium	24,339	25,500	22,100	(3,400)	-13.33%
Senior Citizens Center	181,824	260,824	272,582	11,758	4.51%
Tennis Facility	2,128	2,000	2,000	0	0.00%
Total Recreation	**$ 3,313,958**	**$ 3,663,577**	**$ 3,551,453**	**$ (112,124)**	**-3.06%**
City Development					
Community Development	448,582	0	0	0	0.00%
Building & Transportation	771,045	859,416	956,554	97,138	11.30%
Economic Development	126,606	956,937	935,561	(21,376)	-2.23%
Planning & Zoning	126,728	136,214	172,777	36,563	26.84%
Code Enforcement	882,293	1,037,846	1,066,866	29,020	2.80%
Total City Development	**$ 2,355,255**	**$ 2,990,413**	**$ 3,131,759**	**$ 141,346**	**4.73%**

City of Warner Robins, GA
Summary of Budgets by Fund, Function and Activity
FY 2024

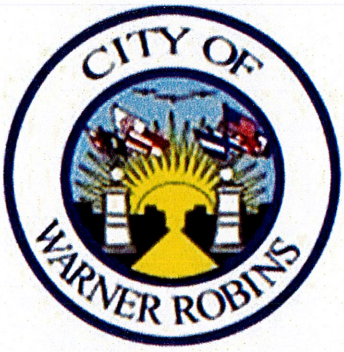
Fund/Function/Activity	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Tentative Budget	Dollar Variance	Percent Variance
General Fund New Initiatives	$ -	$ 1,250,000	$ -	$ (1,250,000)	100.00%
Total General Fund	$ 50,656,484	$ 55,085,501	$ 60,740,860	$ 6,905,360	12.54%
Special Revenue Funds					
ARPA Fund-American Rescue Plan Act Grants & New Initiatives	$ -	$ 2,687,500	$ 12,460,692	$ 9,773,192	100.00%
Warner Robins (WR) Redevelopment Agency	0	0	0	0	0.00%
Total W.R. Redevelopment Agency	$ -	$ -	$ -	$ -	0.00%
Development Authority of WR DBA Engage WR	35,797	33,584	51,000	17,416	51.86%
Total Development Authority of WR DBA Engage WR	$ 35,797	$ 33,584	$ 51,000	$ 17,416	51.86%
Public Safety-Condemned Fund	307,774	350,000	350,000	0	0.00%
Total Public Safety-Condemned Fund	$ 307,774	$ 350,000	$ 350,000	$ -	0.00%
Public Safety-Condemned Fund New Initiatives	0	105,092	0	(105,092)	100.00%
Public Safety-Donations	8,604	16,764	23,500	6,736	40.18%
Total Public Safety-Donations	$ 8,604	$ 16,764	$ 23,500	$ 6,736	40.18%
Hotel/Motel Tax	2,734,287	2,500,000	2,810,000	310,000	12.40%
Total Hotel/Motel Tax	$ 2,734,287	$ 2,500,000	$ 2,810,000	$ 310,000	12.40%
Motor Vehicle Rental Tax	192,527	183,000	183,000	0	0.00%
Total Motor Vehicle Rental Tax	$ 192,527	$ 183,000	$ 183,000	$ -	0.00%
Recreation Activities	65,122	76,800	76,800	0	0.00%
Total Recreation Activities	$ 65,122	$ 76,800	$ 76,800	$ -	0.00%
Municipal Court Technology	0	0	10,000	10,000	100.00%
Total Municipal Court Technology	$ -	$ -	$ 10,000	$ 10,000	100.00%
Bureau of Civic Affairs	679,735	707,366	699,809	(7,557)	-1.07%
Total Bureau of Civic Affairs	$ 679,735	$ 707,366	$ 699,809	$ (7,557)	-1.07%
Downtown Development Authority	1,115	0	0	0	0.00%
Total Downtown Development Authority	$ 1,115	$ -	$ -	$ -	0.00%
Community Development Block Grant (CDBG)	782,167	520,000	586,895	66,895	12.86%
Total Community Development Block Grant (CDBG)	$ 782,167	$ 520,000	$ 586,895	$ 66,895	12.86%
Total Special Revenue Funds	$ 4,807,126	$ 7,180,106	$ 17,251,696	$ 10,176,682	141.73%

Fund/Function/Activity	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Tentative Budget	Dollar Variance	Percent Variance
Capital Project Funds					
Georgia Industrial Park (GIP) Infrastructure	0	0	0	0	0.00%
Total GIIP Infrastructure	$ -	$ -	$ -	$ -	0.00%
2006 SPLOST	24,592	10,800	0	(10,800)	-100.00%
Total 2006 SPLOST	$ 24,592	$ 10,800	$ -	$ (10,800)	-100.00%
2012 SPLOST	1,915,391	2,896,909	7,607,925	4,711,016	162.62%
Total 2012 SPLOST	$ 1,915,391	$ 2,896,909	$ 7,607,925	$ 4,711,016	162.62%
2018 SPLOST	8,250,648	12,548,385	21,505,679	8,957,294	71.38%
Total 2018 SPLOST	$ 8,250,648	$ 12,548,385	$ 21,505,679	$ 8,957,294	71.38%
Recreation Facilities Improvement Hotel/Motel	458,824	349,400	349,400	0	0.00%
Total Recreation Facilities Improvement Hotel/Motel	$ 458,824	$ 349,400	$ 349,400	$ -	0.00%
Visitor's Center	191,446	1,191,555	1,527,109	335,554	28.16%
Total Visitor's Center	$ 191,446	$ 1,191,555	$ 1,527,109	$ 335,554	28.16%
WR Public Facilities Authority	3,155,658	950,000	233,486	(716,514)	-75.42%
Total WR Public Facilities Authority	$ 3,155,658	$ 950,000	$ 233,486	$ (716,514)	-75.42%
Capital Project Funds New Initiatives	$ -	650,350	0	$ (650,350)	100.00%
Total Capital Project Funds	$ 13,996,560	$ 18,597,399	$ 31,223,599	$ 13,276,550	71.39%
Enterprise Funds					
Sanitation					
Administration	9,911,922	8,974,800	9,574,800	600,000	6.69%
Total Sanitation	$ 9,911,922	$ 8,974,800	$ 9,574,800	$ 600,000	6.69%
Water & Sewer					
Administration	7,483,465	9,909,631	10,576,365	666,734	6.73%
Sewage Collections & Disposal	3,399,093	3,778,065	3,640,863	(137,202)	-3.63%
Water Distribution	4,495,084	5,617,310	5,856,917	239,607	4.27%
Transfers to Other Funds	1,895,506	1,895,506	1,895,506	0	0.00%
Total Water & Sewer	$ 17,273,149	$ 21,200,512	$ 21,969,651	$ 769,139	3.63%

City of Warner Robins, GA
Summary of Budgets by Fund, Function and Activity
FY 2024

Fund/Function/Activity	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Tentative Budget	Dollar Variance	Percent Variance
Natural Gas					
Administration	26,453,409	27,722,519	19,223,886	(8,498,633)	-30.66%
Transfers to Other Funds	2,320,716	2,320,716	2,320,716	0	0.00%
Total Natural Gas	$ 28,774,125	$ 30,043,235	$ 21,544,602	$ (8,498,633)	-28.29%
Storm Water Drainage					
Administration	2,160,362	2,544,796	2,750,624	205,828	8.09%
Total Stormwater Drainage	$ 2,160,362	$ 2,544,796	$ 2,750,624	$ 205,828	8.09%
Storm Water Drainage New Initiatives	$ -	237,000	$ -	$ (237,000)	100.00%
Total Enterprise Funds	$ 58,119,558	$ 63,000,343	$ 55,839,676	$ (6,923,667)	-10.99%
Total All Funds	$ 127,579,728	$ 143,863,350	$ 165,055,832	$ 21,192,482	14.73%

*includes $1 rounding for FICA



Organizational Section

City Government
FUNCTION AND COMPOSITION

The City of Warner Robins is governed under a mayor and city council form of government. Serving as the legislative branch, the City's charter provides that this authority rest with the Mayor and six City Council Members who are primarily responsible for the execution of the ordinances, resolutions, rules and regulations that are essential for the effective administration and well-being of the city as a whole. The Mayor is elected at large to serve a term of four years. Each council member is also elected by post to serve a four-year term, with two council members elected to serve at large and the remaining four elected to serve each of the four council posts. The terms of office are staggered to allow for the election of three council members in every odd year, resulting in an election occurring every two years for the City of Warner Robins.

Mayor and City Council Meetings are held on the first and third Monday of each month at 5:30 PM in the council chambers located in the City Hall. All meetings are open to the public to the extent required by law. Special meetings may be called at other times by Mayor and City Council. At all meetings, a majority of the entire membership constitutes a quorum.

The current members and their respective terms of office along with their principal occupation are as follows:

Name	Title	Expiration of Term	Principal Occupation
LaRhonda W. Patrick	Mayor	12/31/2025	Mayor
Derek Mack	Post 1 Council Member	12/31/2025	Aircraft Logistics Specialist
Charlie Bibb	Post 2 Council Member	12/31/2023	Electronic Technician
Keith Lauritsen	Post 3 Council Member	12/31/2025	Elementary Principal
Kevin Lashley	Post 4 Council Member	12/31/2023	Project Manager
Clifford Holmes	Post 5 Council Member	12/31/2025	Retired Educator
Larry Curtis	Post 6 Council Member	12/31/2023	Retired

The Honorable Mayor LaRhonda W. Patrick

LaRhonda W. Patrick

Mayor | City of Warner Robins, Georgia

The Honorable LaRhonda W. Patrick was sworn in as the first elected female and first African-American Mayor of the City of Warner Robins on Monday, January 3, 2022.

Mayor Patrick's "unorthodox" approach to engaging Warner Robins residents focused on and communicated a winning message of transparency, community, and legacy with the slogan of "Our City. Our Future." On her daily door-to-door walks, she pledged to be an elected official who represents all citizens regardless of ethnicity, religion, or political affiliation.

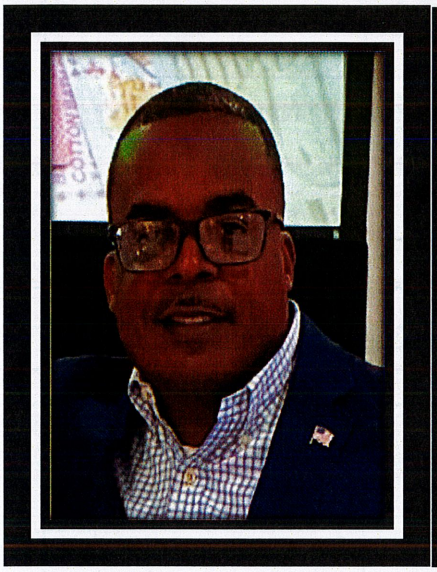
While Mayor Patrick loves all four high schools within the City limits, she remains a proud Northside High School graduate with a Bachelor of Arts in Political Science and Pre-Law from Georgia State University in Atlanta, Georgia, and a Juris Doctor from North Carolina Central University School of Law in Durham, North Carolina.

She is proud of her family upbringing and celebrates the noble spirit of Warner Robins embedded into the City's wholehearted embrace and support of the military, active-duty members, and veterans. Both of her grandfathers were Vietnam veterans, and her father served 22 years on active duty in the U.S. Air Force, followed by 21 years in the federal civil service. Her brother is an active-duty member of the Air Force Wounded Warrior Program, a Congressionally-mandated and federally-funded program that provides personalized care, services, and advocacy to Airmen seriously (SI) or very seriously wounded (VSI), ill or injured, and her husband is a retired Army Engineer Captain and service-disabled veteran.

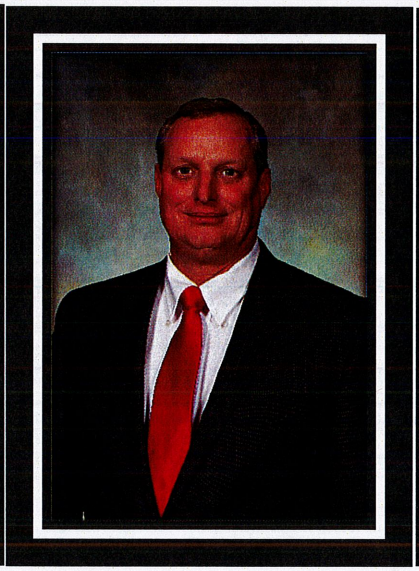
Mayor Patrick is an active member of the State Bar of Georgia and the Supreme Court of Georgia. Prior to elected office, she served as an aide in both chambers of the Georgia General Assembly, first as an aide in the Georgia House of Representatives before a similar position in the Georgia State Senate. She has also lawyered as counsel with several boutique law firms and as a Law Clerk for a local State Court Judge.

She is passionate about helping veterans, children, and the elderly and currently serves on the Board of Directors for local non-profit organizations. Her current city initiatives include combating homelessness, access to affordable housing, and redevelopment of Downtown Warner Robins. She lives in Warner Robins with her husband and son.

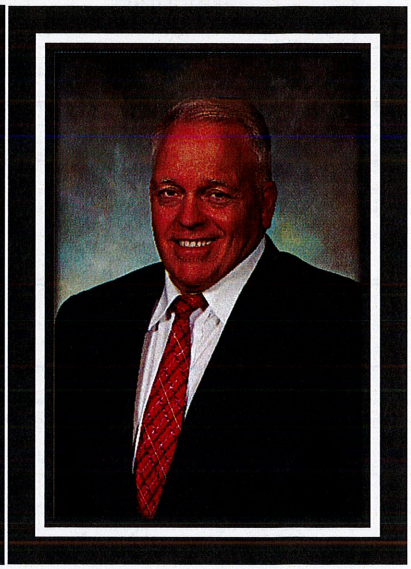
City of Warner Robins Council Members



Councilman Derek Mack, Post 1



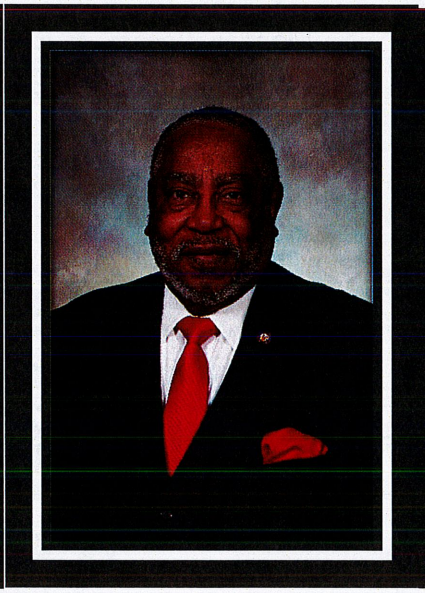
Councilman Charlie Bibb, Post 2



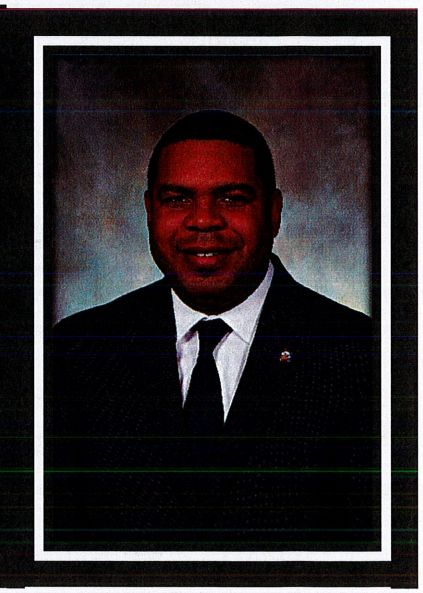
Councilman Keith Lauritsen, Post 3



Councilman Kevin Lashley, Post 4



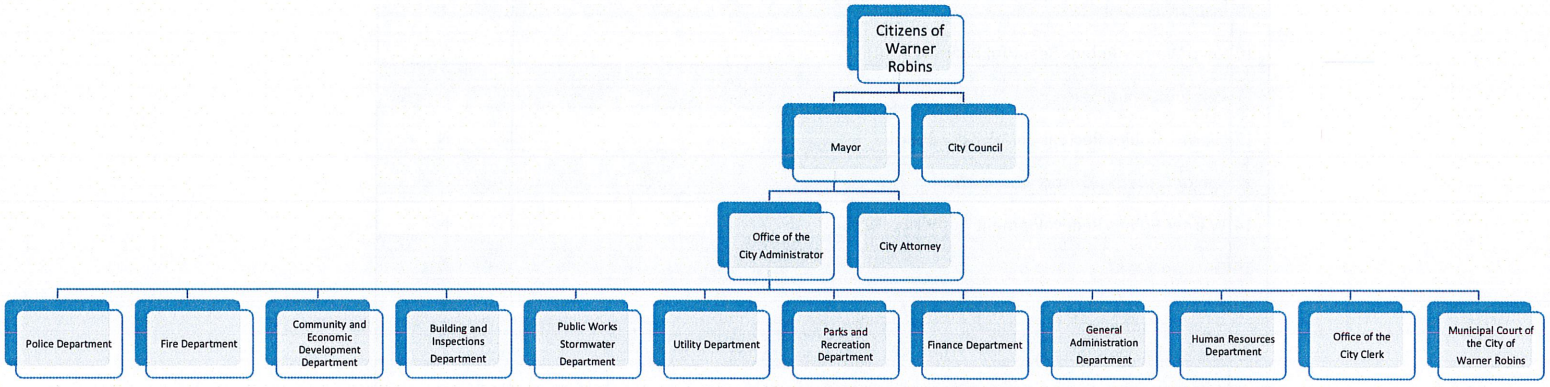
Councilman Clifford Holmes, Post 5



Councilman Larry Curtis, Post 6

2023 Official Mayor and Council Schedule for the City of Warner Robins

Mayor and Council Meetings	Holidays	
Date	Date	Holiday
Tuesday, January 3	Monday, January 2, 2023	New Year's Day
Tuesday, January 17	Monday, January 16	MLK Day
Monday, February 6	Monday, February 20	President's Day
Tuesday, February 21	Monday, May 29	Memorial Day
Monday, March 6	Monday, June 19	Juneteenth
Monday, March 20	Tuesday, July 4	Independence Day
Monday, April 3	Monday, September 4	Labor Day
Monday, April 17	Monday, October 9	Columbus Day
Monday, May 1	Friday, November 10	Veteran's Day
Monday, May 15	Thursday, November 23	Thanksgiving
Monday, June 5	Friday, November 24	Thanksgiving
Tuesday, June 20	Friday, December 22	Christmas (eve)
Monday, July 3	Monday, December 25	Christmas
Monday, July 17	Monday, January 1, 2024	New Year's Day
Monday, August 7	Pre Council Meeting held in Carolyn Robbins Conference Room at 4:30 p.m. prior to each Council Meeting Council Meetings held on the FIRST and THIRD Monday of each Month IMMEDIATELY following pre-council mtg.	
Monday, August 21		
Tuesday, September 5		
Monday, September 18		
Monday, October 2		
Monday, October 16		
Monday, November 6		
Monday, November 20		
Monday, December 4		
Monday, December 18		



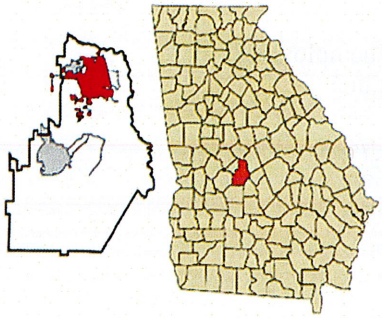
Per City Code Sec. 2.54(c) and 2-91
updated by Ordinance #31-22

City of Warner Robins
Boards, Authorities, Commissions and Committees

	Name	Active Status: Yes: Y No: N
1	Planning & Zoning Commission	Y
2	Finance Committee	Y
3	Neighborhood Committee	Y
4	Administrative Law Judge	Y
5	Warner Robins Building Authority	N
6	Community Development Block Grant (CDBG) Public Service Review Committee	Y
7	Warner Robins Convention & Visitors Bureau (CVB)	Y
8	Historic Preservation Commission	Y
9	Insurance Committee	Y
10	Keep Warner Robins Beautiful Board (KWRB)	Y
11	Pension Committee	N
12	Warner Robins Recreation Advisory Board	N
13	Senior Citizens Advisory Committee	N
14	Warner Robins Redevelopment Authority (RDA)	N
15	G-Ramp Board	N
16	Downtown Development Authority (DDA)	Y
17	Engage Warner Robins	Y
18	Warner Robins Public Facilities Authority (WRPFA)	Y
19	Warner Robins Housing Authority (WRHA)	Y
20	Veterans Issues Board	Y
21	Events Board	Y
22	Public Safety Committee	Y
23	Citizens Advisory Board	Y
24	Operating Efficiency Board	Y

Warner Robins

Quick Facts





Founded: September 1, 1942

Geography: Warner Robins, located in Houston and Peach Counties, is approximately 20 miles south of Macon and 100 miles south of Atlanta and lies in the central part of the state of Georgia. It is primarily located in the northern part of Houston County, about halfway between Macon and Perry, Ga.

Slogan: International City. This slogan was officially adopted by Mayor and City Council in 1968 due to the diversity of the city inhabitants. Warner Robins enjoys the privilege of being included in the ranks along with other cities as one of the most diverse cities not only in the state of Georgia but around the nation.

Warner Robins Air Force Base: The City of Warner Robins is proud to be the home of Warner Robins Air Force Base, the source of its humble beginnings. Warner Robins Air Force Base is a major U.S. Air Force maintenance and logistics complex that was founded as the Warner Robins Air Depot in 1942, and is located just east of the City limits. It is the largest industrial complex in the state of Georgia. As a result, Warner Robins Air Force Base has become a hub for various aerospace and technology companies, who have facilities in and around Warner Robins. In addition, due to the base's presence, Warner Robins is home to many former military personnel who have settled and are working in the area. The base expansions continue to have an on-going positive impact on the growth of the City's economy as a whole, allowing it to realize year-over-year gains.

Official Motto: Warner Robins' official motto is **Every Day In Middle Georgia Is Air Force Appreciation Day (EDIMGIAFAD).** This motto was created to express appreciation for the Warner Robins Air Force Base's presence.

Government: Warner Robins is governed by a Mayor and 6 City Council members, four of whom are elected by post or district and two of whom are elected at-large.

Warner Robins

Quick Facts

Continued

Demographics: Warner Robins, GA

Population	Median Income	Labor Force	Median Age[1]	Unemployment Rate[2]
2021 81,446	$58,379	87,382	33.5	3.7%
2020 80,324	$50,954	85,034	33.5	5.3%
2019 77,617	$51,779	88,294	33.5	3.9%

Ethnicity:
White alone, 49.7%
Black or African American alone, 40.2%
American Indian and Alaska Native alone, 0.4%
Asian alone, 4.9%
All Other, 4.8%

Culture:
- Little League Southeast Regional Tournament
- " Every Day in Middle Georgia is Armed Forces Day"
- Independence Day Celebration

Recreation:
- 14 Public Parks
- 2 Golf Clubs
- 1 Senior Center

Points of Interest:
- Museum of Aviation
- Historic Depot Row
- Warner Robins Little Theatre
- Rigby's Entertainment Complex and Water World

Major Venues:
- North Houston Sports Complex

Print Media:
- The Telegraph
- The Sun
- Houston Home Journal

Television Stations:
- 13 WMAZ – CBS
- 29 WMUM– PBS
- 41 WMGT– NBC
- 45 WGNM – CTN
- 24 WGXA – FOX

Radio Stations:
- 22 FM Stations
- 10 AM Stations

Colleges and Universities:
- Central Georgia Technical College
- Fort Valley State University
- Georgia College & State University
- Georgia Military College
- Mercer University
- Middle Georgia State University

Schools:
Public: 13 elementary
Public: 4 middle schools
Public: 4 high schools
Private: 3

Quick Facts

Continued

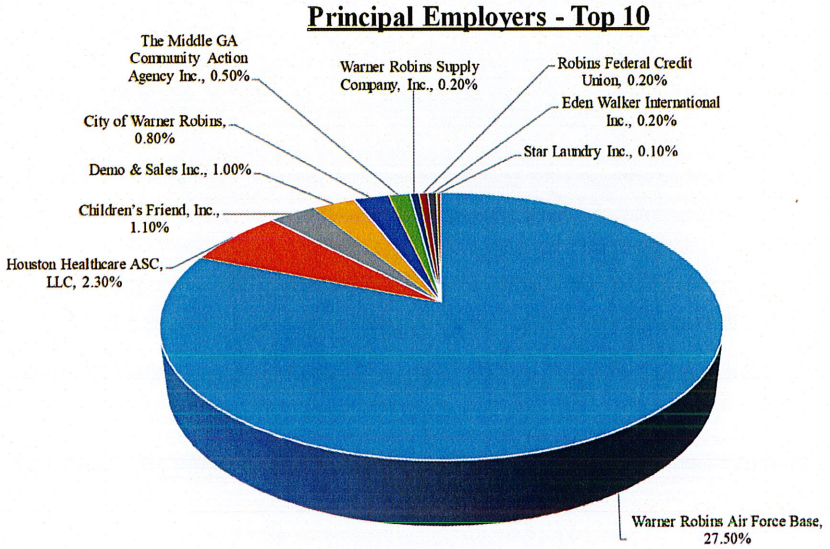
Hospitals:
•Houston Medical Center
•Adult Behavioral Health, Houston County Hospital

Transportation:
•Interstate highways: I-75
•State highways: U.S.129
•Other roads: Ga State Route 247 and Ga State Route 96

Bus service:
Public-transit system: Warner Robins Transit

Principal Employers - Top 10

Employer	Employees	Rank	Percent of Total City Employment
Warner Robins Air Force Base	24,000	1	27.5%
Houston Healthcare ASC, LLC	2,000	2	2.3%
Children's Friend, Inc.	950	3	1.1%
Demo & Sales Inc.	700	4	1.0%
City of Warner Robins	662	5	0.8%
The Middle GA Community Action Agency Inc.	410	6	0.5%
Warner Robins Supply Company, Inc.	200	7	0.2%
Robins Federal Credit Union	175	8	0.2%
Eden Walker International Inc.	160	9	0.2%
Star Laundry Inc.	127	10	0.1%



Warner Robins

Quick Facts

Continued

Property Tax Rates: Last Five Fiscal Years

	State	City	Houston County	School District	Total Mill Levy
2023	0.000	9.980	9.810	13.183	32.973
2022	0.000	9.980	9.935	13.183	33.098
2021	0.000	9.980	9.935	13.297	33.212
2020	0.000	9.980	9.935	13.297	33.212
2019	0.000	9.980	9.935	13.297	33.312

	State	City	Peach County	School District	Total Mill Levy
2023	0.000	8.890	12.441	16.819	38.150
2022	0.000	8.926	14.403	16.819	40.148
2021	0.000	8.660	14.403	16.905	39.968
2020	0.000	8.550	14.473	16.902	39.925
2019	0.000	9.845	14.546	16.989	40.380

TAXATION AND OTHER REVENUE

Property tax.

The mayor and council, by ordinance, may assess, levy, and collect an ad valorem tax on all real and personal property within the corporate limits of the city that is subject to taxation by the state and county. This tax is for the purpose of raising revenues to defray the costs of operating the city government, providing governmental services, for the repayment of principal and interest on general obligations, and for any other lawful public purpose as determined by the mayor and council in their discretion.

Millage rate; due dates; payment methods.

(a) The mayor and council shall, by ordinance, establish a millage rate for municipal ad valorem taxes and a due date; and in what length of time these taxes must be paid.

(b) The mayor and council, by ordinance, may provide for the payment of these taxes by installments or in one lump sum, as well as authorize the voluntary payment of taxes prior to the due date and provide for interest on late installments.

Occupation and business taxes.

The mayor and council, by ordinance, shall have the power to levy any occupation or business taxes as are authorized by state law. These taxes may be levied on individuals, partnerships, and corporations who transact business in the city or who practice or offer to practice any profession or calling therein to the extent such persons have a constitutionally sufficient nexus to the city to be so taxed. These taxes may be levied and imposed on a fixed rate or gross receipts basis or any combination thereof. The mayor and council may classify businesses, occupations, professions, or callings for the purpose of these taxes in any manner as is reasonable, and payment of these taxes may be compelled as provided in this charter or by ordinance.

Licenses; permits; fees.

The mayor and council, by ordinance, shall have the power to require any individuals, partnerships, or corporations who transact business in the city or who practice or offer to practice any profession or calling therein to obtain a license or permit for these activities from the city and to pay a reasonable fee for the license or permit where the activities are not now regulated by state law in such a way as to preclude city regulation. These fees may reflect the total cost to the city of regulating the activity and, if unpaid, shall be collected as provided by this charter or by ordinance. The mayor and council, by ordinance, may establish reasonable requirements for obtaining or keeping licenses as the public health, safety, and welfare necessitates, including but not limited to denial or revocation for any violation of federal or state law or city ordinances involving the operation of the licensed business.

Service charges.

The mayor and council, by ordinance, shall have the power to assess and collect fees, charges, and tolls for water, sewer, sanitary, and health services or for any other services rendered within or without the corporate limits of the city. If unpaid, these charges or fees shall be collected as provided in this charter or by ordinance.

Special assessment.

The mayor and council, by ordinance, shall have the power to assess and collect the costs of constructing, reconstructing, widening, or improving any public way, street, sidewalk, curbing, gutters, sewers, drainage structures, or other utility mains and appurtenances from the abutting property owners under any terms and conditions as are reasonable. If unpaid, these charges shall be collected as provided in this charter or by ordinance.

Interpretation; other taxes.

This city shall be empowered to levy any other tax as may be authorized now or hereafter by state law and the specific mention of any right, power, or authority in this charter shall not be construed as limiting in any way the general powers of this city to govern its local affairs.

Collection of delinquent taxes and fees.

The mayor and council, by ordinance, may provide generally for the collection of delinquent taxes, fees, or other revenue due the city under this charter or general state law by whatever reasonable means as are not precluded by general state law. This shall include providing for the dates when the taxes, fees, or other revenues are due; late penalties or interest; issuance and execution of FiFa's; creation and priority of liens; making delinquent taxes, fees, and other revenues personal debts of the persons required to pay the taxes, fees, or other revenues imposed; revoking city licenses for failure to pay city taxes, fees, or other revenues; allowing exceptions for hardship; providing for the assignment or transfer of executions and collection of transferred executions; and providing for the billing and collecting of principal, interest, and costs of delinquent executions as an addition to and a part of the annual ad valorem tax bill.

Collection of delinquent water bills.

(a) The mayor and council may enforce the collection of delinquent rents and charges for products and services, such as water, sewerage, and sanitation services, by execution to be issued by the city clerk against the owners of the premises and such other persons as may be liable therefor, when such rents and charges are due and remain unpaid for a period of 20 days. The said execution shall become a lien upon the premises when recorded in the general execution docket of Houston County, Georgia, and shall be collected as a lien for city taxes.

(b) The mayor may, at his or her discretion, cause the sales or services to present or subsequent owners to be discontinued until the unpaid rents or charges are paid, or take other steps deemed necessary to collect the delinquent rents or charges.

BORROWING AND INDEBTEDNESS

General obligation bonds.

The mayor and council shall have the power to issue bonds for the purpose of raising revenue to carry out any project, program, or venture authorized under this charter or the general laws of the state. This bonding authority shall be exercised in accordance with the laws governing bond issuances by municipalities in effect at the time the issue is undertaken.

Determination of millage necessary to retire proposed bonded indebtedness.

At a regular meeting of the city council held at least 15 days and not more than 45 days prior to any election within the city in which there shall be submitted to the electors of the city the question of whether the city shall

incur additional bonded indebtedness, the mayor and council shall determine what millage is necessary to retire the bonded indebtedness proposed to be incurred by the city. Such action of the mayor and council shall be recorded upon the minutes of the meeting.

Revenue bonds.

Revenue bonds may be issued by the mayor and council as general law now or hereafter provides. These bonds are to be paid out of any revenue produced by the project, program, or venture for which they were issued.

Refunding revenue bonds.

(a) The City of Warner Robins, acting through its governing body, may exercise all powers granted to municipalities under Article 3 of Chapter 82 of Title 36 of the O.C.G.A., the "Revenue Bond Law," as amended, and is hereby further authorized to refund any outstanding revenue bonds by the issuance of revenue refunding bonds in an amount not greater than the aggregate of principal and interest to the date of redemption and redemption premiums on the revenue bonds to be refunded. Said revenue refunding bonds may be issued at any time not more than 15 years prior to the date that the refunded bonds are to be retired, either at maturity or pursuant to a call for redemption or both. Pending the retirement of the revenue bonds being refunded, the city shall deposit a sufficient portion of the proceeds of such revenue refunding bonds, together with any other legally available funds, in escrow to pay principal, interest, and redemption premiums on the revenue bonds to be refunded, and some or all money so deposited may be invested in direct obligations of the United States of America or any of its agencies or in obligations guaranteed as to principal and interest by the United States of America. In determining the sufficiency of such deposit, the city may include interest to be received on such investments.

(b) The city shall, upon depositing in escrow the proceeds of any revenue refunding bonds hereunder, enter into an agreement with the bank holding such deposit. Said agreement shall require said bank, among other things, to hold the investments and liquidate the same without further instructions from the city when necessary to pay principal, interest, and redemption premiums on the revenue bonds refunded and may require such bank to publish on behalf of the city one or more notices of redemption of the revenue bonds to be refunded.

(c) The validity of revenue refunding bonds issued hereunder may be determined by proceedings in the Superior Court of Houston County, Georgia. Such proceedings shall be brought and conducted, may be intervened in, may be appealed from in the same manner, and shall have the same effect as is provided in the Revenue Bond Law. If the aforementioned agreement governing the deposit of revenue refunding bond proceeds is attached as an exhibit to the resolution authorizing said revenue refunding bonds, the court upon validation shall determine the validity of said agreement as well as the validity of said revenue refunding bonds.

(d) Such revenue refunding bonds shall constitute investment securities under Title 11 of the O.C.G.A., the "Uniform Commercial Code," but no financing statement nor continuation statement need be filed to protect or perfect the interest of the holders of said revenue refunding bonds in the revenues pledged to their payment. Such revenue refunding bonds may be secured by a pledge of all or any portion of the revenues to be derived from the operation of one or more revenue-producing facilities of the city, after payment of the reasonable and necessary expenses of operation and maintenance, and such revenues need not be limited to revenues pledged to the revenue bonds refunded. Revenue refunding bonds shall not be payable from or charged upon any funds other than the revenues pledged to the payment thereof, nor shall the city be subject to any pecuniary liability thereon. No holder or holders of any such revenue refunding bonds shall ever have the right to compel any exercise of the taxing power of the city to pay any such revenue refunding bonds or the interest thereof, nor to enforce payment thereof against any property of the city; nor shall any such bonds constitute a lien upon any property of the city. Each bond issued under this section shall contain a recital setting forth the substance of this subsection.

(e) Revenue refunding bonds issued hereunder or the resolution providing for their issuance may contain such provisions for the security of said revenue refunding bonds as the governing body may determine, including such covenants and rights to a receiver upon default as are provided for in the Revenue Bond Law, and may be issued in one or more series; may be sold in such manner; may bear such date or dates; may mature at such time or times not exceeding 40 years from their respective dates; may bear interest at such rate or rates not exceeding 9 percent per annum and payable at such time or times; may be payable in such medium of payment at such place or places; may be in such denomination or denominations; may be in such form either coupon or registered; may carry such registration, conversion, and exchangeability privileges; may be subject to such terms of redemption with or without premium; may be declared or become due before the maturity date thereof; may be executed in such manner; and may contain such terms, covenants, assignments, and conditions as the resolution or resolutions authorizing the issuance of such bonds may provide. All bonds issued under this section bearing the signature of officers in office on the date of the signing thereof shall be valid and binding, notwithstanding that before the delivery thereof, and payment therefor, such officers whose signatures appear thereon shall have ceased to be officers of the municipality issuing the same. Pending the preparation of the definitive bonds, interim receipts, in such form and with such provisions as the governing body may determine, may be issued to the purchaser or purchasers of bonds to be issued under this section. Said bonds shall be and are hereby declared to be nontaxable for any and all purposes.

(f) This section shall be deemed cumulative and not in lieu of all other laws granting bond authority to the city and shall provide an additional but nonexclusive means of refunding revenue bonds of the city, regardless of the law under which the revenue bonds shall have been issued.

Short-term notes.

The city may issue short-term notes as now or hereafter provided by general state law.

FINANCIAL POLICY

Purpose.

The purpose of the statement of financial policy of the city is to serve as a foundation for long-term and short-term fiscal planning, to facilitate decision making, and to provide direction to the city council and city staff for handling the city's day-to-day financial business. Because of the broad and diverse nature of the city's departments, committees, and blended component units, having written defined financial policies minimizes the risk of developing conflicting or inconsistent goals and objectives which could have a negative impact on the overall financial condition of the city.

Fiscal year.

The mayor and council shall establish a fiscal year for the city and all its agencies by ordinance unless otherwise provided by state or federal law.

Municipal budget policy.

(a) The mayor and council shall annually appropriate, by ordinance, the funds necessary to operate all the various agencies and departments and to meet the current expenses of the city for the next fiscal year. The mayor and council shall comply with all state laws applicable to budget hearings, public notices, public inspection of budget documents, and budget adoption.

(b) The mayor and council shall not appropriate funds for any given fiscal year which, in aggregate, exceed a sum equal to the amount of unappropriated surplus expected to have accrued in the city treasury at the

beginning of the fiscal year, together with an amount not greater than the total municipal receipts from existing revenue sources anticipated to be collected in the fiscal year, less refunds as estimated in the budget report and amendments thereto.

(c) All appropriated funds, except for the mandatory appropriations required by law and those required to meet contractual obligations or the continued appropriation and authorization of state or federal grants, remaining unexpended and not contractually obligated at the expiration of the municipal appropriations ordinance shall lapse.

(d) All state or federal funds received by the city are hereby continually appropriated in the exact amounts and for the purposes authorized and directed by the state or federal government in making the grant.

(e) The adoption of an annual budget for the next fiscal year shall not in itself constitute specific approval for the expenditures identified therein which shall be subject to the requirements of Section 6.41 of this charter.

(f) The appropriation for each department, office, bureau, board, commission, function, or line item for which appropriation is made shall be for a specific amount of money, and no appropriation shall allocate to any object the proceeds of any particular tax or a part or percentage thereof.

(g) The mayor shall submit to the council at least six weeks prior to the start of the municipal fiscal year a budget message and a budget report. The mayor shall submit to the council at least 60 days prior to the start of the fiscal year a draft of the recommended municipal appropriations ordinance in a form and manner as may be prescribed by ordinance, which shall provide for the appropriation of funds necessary to operate all the various departments and to meet the current expenses of the city for the next fiscal year.

(h) Each municipal appropriations ordinance, now in force or hereafter adopted with all amendments as are adopted from time to time, shall continue in force and effect for the next fiscal year after adoption and it shall then expire except for any mandatory appropriations required to meet contractual obligations or the continued appropriation and authorization of state or federal grants.

(i) In addition to the appropriations made by the municipal appropriations ordinance and amendments thereto, the mayor and council may make additional appropriations in the same manner as herein provided, which shall be known as supplementary appropriations ordinances, provided that no supplementary appropriation shall be made unless there is an unappropriated surplus in the city treasury or the revenue necessary to pay the appropriation has been collected into the general fund of the city treasury as provided by law. In no event shall a supplementary appropriations ordinance continue in force and effect beyond the expiration of the municipal appropriations ordinance in effect when the supplementary appropriations ordinance was adopted and approved.

(j) The city shall finance all current expenditures with current revenues and shall avoid budgetary procedures that balance current expenditures through the obligation of future resources. The city shall avoid using short-term financing to meet operating budget requirements.

(k) The budgets of all governmental funds, general revenue, special revenue, and capital project must be balanced. Budgets for proprietary funds, such as enterprises and internal service, shall be prepared to establish fees and charges and to maintain managerial control.

(l) The city budget shall be adopted at the legal level of control, which is the fund or department level, as such expenditures may not exceed the total for any department within a fund.

(m) Transfers of appropriations within a department shall require the approval of the mayor. Transfers of appropriations between departments or funds, an increase in personal services appropriations, or an increase in the level of authorized positions shall require approval of the mayor and council.

(n) Department directors and elected officials are directed to operate within budget limitations to prevent emergency situations.

(o) The city shall maintain a budgetary accounting control system to ensure adherence to the adopted annual budget and shall prepare timely financial reports comparing actual revenues and expenditures with budgeted amounts.

(p) All budgets shall be adopted on a basis of accounting consistent with generally accepted accounting principles as applicable to governments, including all relevant Government Accounting Standards Board (GASB).

Fund balance policy for all funds of the city.

(a) The city shall maintain a prudent level of financial resources to protect against disruptions of city provided services due to temporary revenue shortfalls, unpredicted one-time expenditures, natural disasters, or emergencies, and to maintain sufficient working capital and cash flow to meet current financial needs at all times.

(b) The city's definition of fund balance for its governmental fund types shall conform to generally accepted accounting principles as applicable to governments, including all relevant GASB.

(c) In accordance with GASB 54, the city's fund balance classifications and definitions are:

(1) Assigned - financial resources whose use is restricted by management based on the intended use of those resources per the governing authority of the city;

(2) Committed - financial resources whose use is restricted by action of the governing authority of the city which will remain binding unless removed in the same manner creating the restriction;

(3) Nonspendable - financial resources that will never convert to cash, that will not convert to cash soon enough to affect the current period, or that must be maintained intact pursuant to legal or contractual requirements;

(4) Restricted - financial resources that are subject to externally enforceable legal restrictions such as debt covenants, federal or state grant requirements, private donors and contributors, or other governmental entities; and

(5) Unassigned - any residual net resources available after consideration of nonspendable, restricted, committed, or assigned fund balance.

(d) The city's general fund may maintain all five components of fund balance.

(e) The lowest level of fund balance classification for the city's special revenue funds shall be committed fund balance. A committed fund balance shall be used first when paying expenses, unless the expense is for purchases which were listed as being used from restricted fund balance classification.

(f) The lowest level of fund balance classification for the city's capital project funds shall be assigned fund balance for the funding of specific projects. An assigned fund balance shall be spent first, unless the expenditures are tied to a restricted fund balance amount. Once a project is completed, any fund balance remaining shall be transferred back to the funds which were the original funding source.

(g) By their nature, any debt service funds shall only classify fund balances as nonspendable or restricted. When debt expenses are paid, the city shall use restricted fund balances first. All debt services funds shall maintain a fund balance at a level to retire the debt. Once all debt is retired or the fund balance is sufficient to retire all remaining debt, any remaining fund balance shall be transferred to other city funds or projects as directed by the governing authority.

(h) The city shall maintain as an ending unassigned fund balance for its general fund at least three months of its prior fiscal year's actual general fund operating expenditures as reflected in the city's most recent annual audit report.

(i) General fund unassigned fund balances which exceed the minimum level established by this section may be appropriated by the city council for nonrecurring capital projects, equipment, or other operating uses.

(j) Should the general fund's unassigned fund balance fall below the minimum targeted level as defined in this section, the governing authority of the city must approve and adopt a plan to restore the general fund's unassigned fund balance to its target level within a 24-month period. If due to severe financial hardship of the city, the general fund's unassigned fund balance cannot be restored within this period, the governing authority shall establish a different time period.

(k) The city's governing authority shall avoid the appropriation of the general fund's unassigned fund balance for recurring operating or capital expenditures unless there is some extraordinary, nonrecurring event which would require the appropriation in order to meet the needs of the citizenry or an emergency.

(l) The city shall classify its enterprise funds' net assets as restricted, unrestricted, or invested in capital assets. The city's unrestricted net assets of all of its enterprise funds should be sufficient to cover operating expenses and infrastructure replacements. Unrestricted net assets shall be spent first, unless the expense was for a restricted asset.

Revenue administration policy.

(a) The city shall strive to maintain a diversified and stable revenue stream to protect against short-term fluctuations in any single revenue source.

(b) The city shall estimate its revenues by an objective analytical process in a prudent manner.

(c) The city shall follow a policy of paying for services with user charges where practical to reduce the reliance on taxes and other general revenue sources.

(d) The city shall seek public and private grants, contracts, and other outside sources of revenues for funding projects where appropriate.

(e) The city shall establish the levels of all user charges based on an analysis of the cost of providing services. User charges shall be evaluated periodically.

(f) The city shall set fees for each enterprise and internal service fund at a level that fully supports the total direct and indirect costs of the fund.

(g) The city shall not set user fees for its enterprise funds which result in extra income to be used to subsidize the services of any governmental fund.

Accounting and auditing policy.

(a) Audits of all funds of the city shall be in compliance with generally accepted audit standards as issued by the Auditing Standards Board of the American Institute of Certified Public Accountants and Government Auditing Standards as issued by the Comptroller General of the United States.

(b) The city's annual financial report shall be prepared in accordance with generally accepted accounting principles as issued by the Financial Accounting Standards Board of the American Institute of Certified Public Accountants and with generally accepted governmental accounting principles as issued by the Governmental Accounting Standards Board.

(c) The city shall maintain accurate records of all assets to ensure a high degree of stewardship for public property.

(d) The city shall maintain an ongoing system of financial reporting to meet the needs of the mayor and council, department directors, and the general public. The reporting system shall provide for budgetary control, for monitoring of the cost of providing services, and for comparative analysis.

Debt policy.

(a) The city's direct general obligation indebtedness shall conform to limits contained in the Constitution of the State of Georgia.

(b) The city shall confine long-term indebtedness to capital improvement projects.

(c) The city shall strive to not use short-term debt for funding current operations.

(d) The city shall use approved general obligation debt to fund general purpose public improvements which cannot be financed from current revenues, available general fund balances, or other current sources of capital financing.

(e) Long-term financing of the city's enterprise funds shall be used only when revenues of the debt-issuing fund are sufficient to satisfy operating expenses and debt service requirements.

Investment policy and cash management.

(a) The city shall maintain a conservative program of investing all funds under the direction of the mayor.

(b) The city investment program shall comply with all state and federal laws, rules, and regulations for investing public funds and with safekeeping and security requirements.

(c) The city's investment program shall be operated based on the principles of safety, liquidity, and return on investment as follows:

(1) Principal is protected from loss with secure investment practices and collateralization;

(2) Investments are readily convertible to cash when needed without incurring principal losses; and

(3) Earning yields are maximized without diminishing the above principles.

(d) The city shall ensure that all public funds are collateralized in accordance with state and federal law, thereby guaranteeing the safety of public deposits. The city shall establish administrative procedures to maintain such pledged collateral and shall utilize pooled collateral systems provided by the state and by local depositories when possible.

(e) The city shall periodically reevaluate its banking services and shall initiate competitive negotiation and bidding processes, if deemed necessary. The process shall include the development of a request for proposals requesting quotations for banking services, services fees, and earning rates available. Selection of a bank for banking services shall be based on receiving the most efficient and cost-effective proposals.

Monetary receipt policy.

(a) The policy of the city is that all liquid monetary assets are properly, completely, and timely accounted for on a daily basis. It is the duty of the city's elected officials, management, and employees to the citizens of the city to ensure that all monetary assets received by the city are recorded for occurrence and completeness, physically secured, controlled, deposited, and allocated to the city's general ledger accounts in a timely and efficient manner. Liquid monetary assets are defined as cash, checks, credit card payments, electronic payments, automated clearinghouse, or wire payments.

(b) The purpose of this policy is:

(1) To maximize the revenue accruing to the city through the investment of city funds and any trust funds to the extent allowed by law, ordinance, and contract;

(2) To minimize the clerical efforts required to handle, process, and account for all moneys received;

(3) To maximize the accountability of moneys received by the city; and

(4) To require that all monetary assets received by offices of the city, or any of its related entities, shall be deposited in a timely manner, meaning within two working days, into the city's banking system.

(c) Department directors and supervisors shall be responsible for the safekeeping of monetary assets received by their departments and the prompt receipting into the city's cash management program, or the prompt transfer to the city clerk's office for receipting into the cash management program.

(d) All monetary assets received in any one day shall be deposited in the form in which they are received.

(e) Cash received shall not be used to pay any city bills, to cash personal checks, or for any other type of transaction.

PURCHASING, CONTRACTING, AND DISPOSITION OF PROPERTY

Contracting procedures.

(a) No contract with the city shall be binding on the city unless it is:

(1) In writing;

(2) Drafted by or submitted to and reviewed by the city attorney and, as a matter of course, signed by the city attorney to indicate such drafting or review; and

(3) Made or authorized by the mayor and council pursuant to lawfully enacted ordinances.

(b) Originals of all contracts shall be maintained on file in the office of the city clerk.

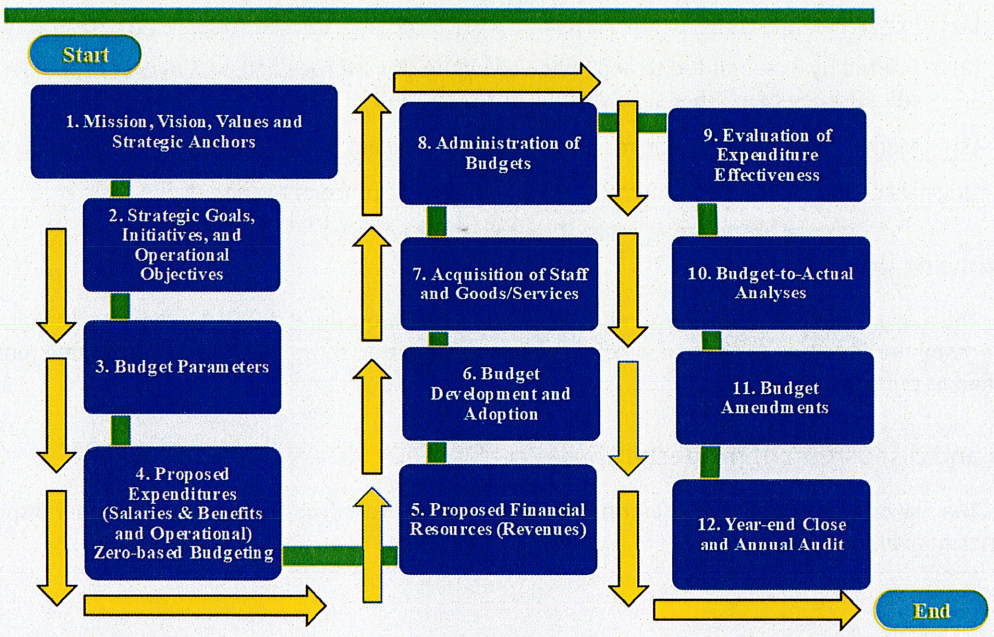
Purchasing procedures.

The mayor and council shall prescribe by ordinance the procedures for all purchases of real and personal property by the city. Prior to the making of purchases and contracts, the availability of adequate funds shall be certified as provided by ordinance.

Sale and disposition of property.

The mayor and council shall prescribe by ordinance the procedures for all sales and other disposition of real and personal property by the city.

Budget Development Process



City of Warner Robins, GA
Budget Calendar
Fiscal Year 2024

ACTIVITY	START	END
Project Start	February 17, 2023	
Budget Working Group Formulates Anticipated Revenues	February 17, 2023	April 10, 2023
Operating and Capital Budget Working Group	February 17, 2023	March 1, 2023
Budget Preparation Kickoff	February 21, 2023	February 21, 2023
Budget forms distributed to Department Heads	February 21, 2023	March 31, 2023
Town Hall Meetings in Council District	March 1, 2023	March 31, 2023
Presentation of Budget Priority Resolution	April 3, 2023	
Updates to Revenue Forecasts	April 3, 2023	April 10, 2023
Draft Budget Presented to Council	May 15, 2023	
Operating and Capital Budget Review	May 3, 2023	June 2, 2023
Department Briefings	May 2, 2023	May 31, 2023
Amendments to Proposed Budget	May 2, 2023	May 31, 2023
1st Public Hearing on Budget	June 1, 2023	
2nd Public Hearing on Final Draft of Budget to Council	June 14, 2023	
Adoption of Budget Ordinance	June 20, 2023	
FY2023-2024 BUDGET IN PLACE	July 1, 2023	

CITY OF WARNER ROBINS
POST SPECIFIC BUDGET HEARINGS

The following council districts will host budget hearings:
***A quorum of each governing body may be in attendance for each meeting.**

Post 3, Councilman Lauritsen – 3/30 @ 6:00 pm
Second Baptist Church Youth Activity Center

Post 4, Councilman Lashley – 4/4 @ 6:00pm
Liberty Baptist Church

Post 5, Councilman Holmes – 3/28 @ 6:00pm
Wellston Center

Post 6, Councilman Curtis – 3/29 @ 6:00pm
N. Houston Rd. Sports Complex (Banquet Room)

City of Warner Robins, GA
NOTICE OF PUBLIC REVIEW OF PROPOSED
FY 2024 GENERAL FUND BUDGET AND FY 2024 BUDGET HEARINGS

The City of Warner Robins will make available for public review at the City Clerk's Office, located at City Hall, 700 Watson Blvd., the Proposed Fiscal Year (FY) 2024 General Fund Budget. This document can be viewed beginning Wednesday, May 17, 2023 during the hours of 8:00 a.m. through 5:00 p.m. The Proposed FY 2024 General Fund Budget can also be viewed on the City's website, which can be found at www.wrga.gov.

Public Hearings on the Proposed FY 2024 General Fund Budget will be held on the following dates and times: **Thursday, June 1, 2023 at 5:00 p.m. and Wednesday, June 14, 2023 at 11:30 a.m.** All hearings will be located in the Council Chambers, City Hall. All citizens wishing to comment on the Proposed FY 2024 General Fund Budget are invited to attend these public hearings.

City Clerk
City of Warner Robins

13725_1

City of Warner Robins

BUDGET CENTERS
ALL FUNDS, FY 2024

Fund	Activity	Function	Budget Center	Department	Department Head
10	1110	General Government	City Council	City Council	LaRhonda Patrick
10	1320	General Government	City Administrator's Office	City Administrator	James Dodson
10	1330	General Government	City Clerk	City Clerk	Mandy Stella
10	1340	General Government	General Administration	General Administration	Lawrence Spurgeon
10	1400	General Government	City Elections	General Administration	Lawrence Spurgeon
10	3226	Public Safety	Police, Custody of Prisoners	Police Department	Roy Whitehead
10	7220	City Development	Building & Transportation	Building & Transportation	Terry Wood
10	7450	City Development	Code Enforcement	Building & Transportation	Terry Wood
10	7510	City Development	Community Development	Community and Economic Development	Kate Hogan
10	9000	General Government	Other Financing Uses	Various	Various
10	1310	General Government	Mayor's Office	Mayor's Office	LaRhonda Patrick
10	1512	General Government	Finance	Finance Department	
10	1514	General Government	Tax Administration	General Administration	Lawrence Spurgeon
10	1517	General Government	Purchasing	General Administration	Lawrence Spurgeon
10	1519	General Government	Inventory & Receiving	Public Works	Craig Clifton
10	1530	General Government	Legal Services	Legal	Julia Bowen Mize
10	1535	General Government	Management Information Systems	General Administration	Lawrence Spurgeon
10	1540	General Government	Human Resources	Human Resources	James Dodson
10	1555	General Government	Risk Management	Human Resources	James Dodson
10	1565	General Government	General Government Building & Plant	Building & Transportation	Lawrence Spurgeon
10	1575	General Government	General Engineering	Building & Transportation	Terry Wood
10	1580	General Government	Records Management	City Clerk	Mandy Stella
10	1590	General Government	Customer Services	General Administration	Lawrence Spurgeon
10	1595	General Government	General Administration Fees	City Clerk	Mandy Stella
10	2650	Judicial	Municipal Court	Municipal Court	Sherry Campbell
10	3210	Public Safety	Police Administration	Police Department	Roy Whitehead
10	3220	Public Safety	Police Crime Control & Investigation	Police Department	Roy Whitehead
10	3240	Public Safety	Police Training	Police Department	Roy Whitehead
10	3250	Public Safety	Police, Special Detail Services	Police Department	Roy Whitehead
10	3260	Public Safety	Police Stations & Buildings	Police Department	Roy Whitehead
10	3290	Public Safety	Police Crossing Guards	Police Department	Roy Whitehead
10	3510	Public Safety	Fire Administration	Fire Department	Ross Moulton
10	3520	Public Safety	Fire Suppression	Fire Department	Ross Moulton
10	3530	Public Safety	Fire Prevention	Fire Department	Ross Moulton
10	3540	Public Safety	Fire Training	Fire Department	Ross Moulton

City of Warner Robins

BUDGET CENTERS
ALL FUNDS, FY 2024

Fund	Activity	Function	Budget Center	Department	Department Head
10	3550	Public Safety	Fire Communications	Fire Department	Ross Moulton
10	3570	Public Safety	Fire Stations & Buildings	Fire Department	Ross Moulton
10	3910	Public Safety	Police, Humane Services	Police Department	Roy Whitehead
10	4100	Public Works	Public Works Administration	Public Works	Craig Clifton
10	4221	Public Works	Roadways and Walkways	Public Works	Craig Clifton
10	4226	Public Works	Grounds Maintenance	Public Works	Craig Clifton
10	4260	Public Works	Street Lighting	Public Works	Terry Wood
10	4270	Public Works	Traffic Engineering	Public Works	Terry Wood
10	4800	Public Works	Vehicle Maintenance	Public Works	Craig Clifton
10	6110	Recreation	Recreation Administration	Parks and Recreation	Jarred Reneau
10	6120	Recreation	Recreation Participants/Supervision	Parks and Recreation	Jarred Reneau
10	6122	Recreation	Recreation Centers	Parks and Recreation	Jarred Reneau
10	6130	Recreation	Recreation, Golf Course	Parks and Recreation	Jarred Reneau
10	6131	Recreation	Recreation, Sports Facility Athletic Field	Parks and Recreation	Jarred Reneau
10	6135	Recreation	Recreation, Tennis Facility	Parks and Recreation	Jarred Reneau
10	6160	Recreation	Recreation, Civic Center/Auditorium	General Administration	Lawrence Spurgeon
10	6170	Recreation	Recreation, Senior Citizens	Parks and Recreation	Jarred Reneau
10	7400	City Development	Planning & Zoning	Building & Transportation	Terry Wood
10	7500	City Development	Economic Development	Community and Economic Development	Kate Hogan
12	7520	City Development	Development Authority DBA Engage Warner Robins	Community and Economic Development	Kate Hogan
13	7520	City Development	Warner Robins Tax Allocation, District 1	Community and Economic Development	Kate Hogan
14	0000	Public Safety	Public Safety Condemned Funds	Police Department	Roy Whitehead
15	0000	Public Safety	Public Safety Donations	Police Department	Roy Whitehead/Ross Moulton
16	0000	City Development	Hotel Motel Tax	City Clerk/General Administration	Mandy Stella/Lawrence Spurgeon
16	0000	City Development	Motor Vehicle Rental Tax	General Administration	Lawrence Spurgeon
17	6120	Recreation	Recreation Facilities Improvement Hotel Motel	Parks and Recreation	Jarred Reneau
18	0000	Recreation	Recreation Activities	Parks and Recreation	Jarred Reneau
19	0000	Judicial	Municipal Court Technology Fund	Municipal Court	Sherry Campbell
20	7540	City Development	Bureau of Civic Affairs	General Administration	Lawrence Spurgeon
20	7540	City Development	Visitor's Center	Community and Economic Development	Lawrence Spurgeon
21	Various	City Development	Community Development Block Grants	Community and Economic Development	Kate Hogan
22	Various	General Government	American Rescue Plan Act (ARPA)	Various	Various
33	Various	Public Works	Special Purpose Local Option Sales Tax (SPLOST) 2006, Capital Projects	Various	Various
34	Various	Public Works	SPLOST 2012, Capital Projects Fund	Various	Various
35	Various	Public Works	SPLOST 2018, Capital Projects Fund	Various	Various

City of Warner Robins

BUDGET CENTERS
ALL FUNDS, FY 2024

Fund	Activity	Function	Budget Center	Department	Department Head
36	Various	Public Works	Warner Robins Public Facilities Authority, Capital Projects Fund	Various	Various
52	4520	Public Works	Sanitation Collection	Public Works	Craig Clifton
53	4300	Public Works	Water & Sewer Administration	Utility Department	Montie Walters
53	4330	Public Works	Sewage Collection & Disposal	Utility Department	Montie Walters
53	4440	Public Works	Water Distribution	Utility Department	Montie Walters
54	4700	Public Works	Natural Gas Distribution	Utility Department	Montie Walters
59	7560	City Development	Downtown Development Authority of City of Warner Robins (DDA)	Community and Economic Development	Kate Hogan
61	4320	Public Works	Storm Water Utility	Stormwater Compliance	Krag Woodyard
02	0000	Internal Service	Group Health	Human Resources	James Dodson
03	0000	Internal Service	Workers Compensation	Human Resources	James Dodson
10	7636	City Development	Family Connection Contract	Community and Economic Development	LaRhonda Patrick

City of Warner Robin's Fund Structure

FUNDS

Governmental

General Fund

Special Revenue Funds

Bureau of Civic Affairs
Hotel/Motel Tourism Allocation Board
Motor Vehicle Rental Tax
Community Development Block Grant (CDBG)
Law Enforcement
Recreation
Tax Allocation District
Grant Funds
Municipal Court Technology Fund
ARPA Fund

Capital Projects Funds

Georgia Industrial Park (GIP) Infrastructure
Warner Robin's Public Facilities Authority
2006 Special Purpose Local Option Sales Tax (SPLOST)
2012 Special Purpose Local Option Sales Tax (SPLOST)
2018 Special Purpose Local Option Sales Tax (SPLOST)
Parks & Recreation
Visitor's Center

Component Unit

Development Authority DBA Engage Warner Robins
Downtown Development Authority of the City of Warner Robins

Proprietary

Enterprise Funds

Natural Gas System
Water and Sewer System
Storm Water Drainage
Sanitation System

Internal Service Funds

Worker's Compensation
Group Health Insurance

City of Warner Robins
EMPLOYER COST OF STAFF BENEFITS
FY 2024

Benefit	Employer Cost
GEORGIA MUNICIPAL EMPLOYEES BENEFITS SYSTEM (GMEBS) PENSION BENEFITS	17.40% of gross salary; 18.05% for certified Public Safety employees
FEDERAL INSURANCE CONTRIBUTIONS ACT (FICA)	7.65% (Social Security 6.2% and Medicare 1.45%)
GROUP HEALTH, DENTAL AND LIFE INSURANCE BENEFITS	$25,000.00 per employee per year
WORKERS' COMPENSATION	$187.00 per employee per year (July 1, 2023 through June 30, 2024)
UNEMPLOYMENT	$52.00 per employee per year (July 1, 2023 through June 30, 2024)

The City of Warner Robins Health Plan is a self-funded plan. The City pays a third-party to administer its plan and process claims on its behalf, however, the cost of the claims for benefits falls upon the City directly and not the insurance company. Under this type of arrangement, costs are not fixed and may vary significantly. The above rates have been developed for the fiscal year ended June 30, 2024 based on an analysis of historical data as well as estimates of projected costs for the year, which were provided by the City's benefits consultants. The rates for Worker's Compensation and Unemployment Insurance are developed similarly, based on historical data, as those costs are also self-funded and subject to variation.

Co	Dp	Location	EMPLOYEE CLASSIFICATION REPORT FULL TIME (Benefit Eligible) JOB CLASSIFICATION	JOB#	GRD	O/T	2022	2023 Auth	2023 Filled	2023 vacant	2024 Request
10	10	Legislative-Mayor's Office	ADMINISTRATIVE SECRETARY (MAY)	146	10	N	1.00	1.00	1.00	-	1.00
			EXECUTIVE ASSISTANT (MAYOR)	134	16	N	1.00	1.00	1.00	-	1.00
			ELECTED OFFICIAL/MAYOR	120	99	E	1.00	1.00	1.00	-	1.00
		TOTAL LOCATION					**3.00**	**3.00**	**3.00**	**-**	**3.00**
10	10	Legislative-Council									
		TOTAL LOCATION	**ELECTED OFFICIAL**	**119**	**99**	**E**	**6.00**	**6.00**	**6.00**	**-**	**6.00**
10	10	General Admin-Legal	CITY ATTORNEY	111	26	E	1.00	1.00	1.00	-	1.00
			ASSISTANT CITY ATTORNEY	110	22	E	1.00	1.00	-	-	-
			STAFF ATTORNEY	157	21	E	-	1.00	-	1.00	1.00
			PARALEGAL	109	20	N	1.00	1.00	1.00	-	1.00
		TOTAL LOCATION					**3.00**	**4.00**	**2.00**	**1.00**	**3.00**
10	10	General Admin	ASST DIRECTOR GEN ADMIN	163	24	E	-	1.00	1.00	-	1.00
			GEN ADMIN DEPT DIRECTOR	153	25	E	-	1.00	1.00	-	1.00
			BUILDING MAINTENANCE WORKER PD	605	8	N	2.00	2.00	2.00	-	2.00
			CUSTODIAN (REC)	710	7	N	1.00	1.00	1.00	-	1.00
			MAINTENANCE SUPERVISOR (REC)	709	16	N	1.00	1.00	1.00	-	1.00
			BUILDING MAINT SUPERINTENDENT	129	17	E	1.00	1.00	1.00	-	1.00
			BUILDING MAINT TECHNICIAN	131	12	N	1.00	1.00	-	1.00	1.00
			BUILDING MAINTENANCE WORKER	132	8	N	8.00	8.00	8.00	-	8.00
			CUSTODIAN (UT)	928	7	N	1.00	1.00	1.00	-	1.00
			CUSTODIAN (PW)	435	7	N	1.00	1.00	1.00	-	1.00
		TOTAL LOCATION					**16.00**	18.00	17.00	1.00	**18.00**
10	14	General Admin-Tax & License	BUSINESS LICENSE SPECIALIST	144	16	N	1.00	1.00	1.00	-	1.00
			ADMINISTRATIVE CLERK (AS)	138	9	N	1.00	-	-	-	-
			CASHIER (TAX)	128	9	N	1.00	1.00	1.00	-	1.00
			OCCUP TAX CORD/ELECT SUPER	107	21	N	1.00	1.00	1.00	-	1.00
			TAX ASSISTANT	140	10	N	1.00	1.00	1.00	-	1.00
			TAX CASHIER	154	10	N	1.00	-	-	-	-
			TAX SPECIALIST	156	16	N	1.00	1.00	1.00	-	1.00
		TOTAL LOCATION					**7.00**	**5.00**	**5.00**	**-**	**5.00**
10	15	General Admin-Customer Service	BILLING COORDINATOR	160	15	N	1.00	1.00	1.00	-	1.00
			CASHIER	177	9	N	3.00	3.00	2.00	1.00	3.00
			CUSTOMER SERVICE LIAISON	161	19	N	1.00	1.00	1.00	-	1.00
			CUSTOMER SERVICE MANAGER	180	20	E	1.00	1.00	1.00	-	1.00
			CUSTOMER SERVICE SPECIALIST	178	10	N	3.00	3.00	3.00	-	3.00
			DELINQUENT ACCOUNTS SPECIALIST	162	12	N	1.00	1.00	1.00	-	1.00
			SR CUSTOMER SERVICE SPECIALIST	173	12	N	1.00	1.00	1.00	-	1.00
			CUSTOMER SERVICE CALL REP	152	8	N	-	1.00	1.00	-	1.00
			SR DELINQUENT ACCOUNTS SPEC	166	14	N	1.00	1.00	1.00	-	1.00
		TOTAL LOCATION					**12.00**	**13.00**	**12.00**	**1.00**	**13.00**
10	17	Gen Admin-Procurement	ASSISTANT PROCUREMENT MANAGER	193	15	N	1.00	1.00	1.00	-	1.00
			BUYER	195	12	N	1.00	1.00	1.00	-	1.00
			INTERNAL SERVICES DIRECTOR	190	25	E	1.00	-	-	-	-
			CONTRACTS COORDINATOR	18	18	N	-	1.00	1.00	-	1.00
			GRANTS COORDINATOR	16	17	N	-	1.00	-	1.00	1.00
			PROCUREMENT MANAGER	192	21	E	1.00	1.00	1.00	-	1.00
		TOTAL LOCATION					**4.00**	**5.00**	**4.00**	**1.00**	**5.00**
10	20	General Admin-Information Systems	INFORMATION TECH ADMINISTRATOR	620	21	E	1.00	-	-	-	-
			INFORMATION TECHNOLOGY MANAGER	209	21	E	1.00	1.00	-	-	-
			IT ASSISTANT	127	10	N	1.00	1.00	-	-	-
			NETWORK ADMINISTRATOR	210	19	N	3.00	4.00	4.00	-	4.00
			NETWORK SPECIALIST	212	17	N	1.00	1.00	-	-	-
			TELECOM ADMINISTRATOR	123	19	N	-	1.00	-	-	-
		TOTAL LOCATION					**7.00**	**8.00**	**4.00**	**-**	**4.00**
10	82	ECONOMIC DEVELOPMENT	ADMINISTRATIVE SECRETARY (CVB)	819	10	N	1.00	1.00	-	-	-
			DIRECTOR OF CVB	818	23	E	1.00	1.00	1.00	-	1.00
			PROJECTS COORDINATOR	817	14	N	2.00	2.00	1.00	1.00	2.00
		TOTAL LOCATION					**4.00**	**4.00**	**2.00**	**1.00**	**3.00**
10	10	CITY CLERK	ADMINISTRATIVE ASSISTANT	141	12	N	1.00	-	-	-	-
			CITY CLERK	112	25	E	1.00	1.00	1.00	-	1.00
			ASSISTANT CITY CLERK	115	22	E	1.00	-	-	-	-
			COMMUNICATION SPECIALIST	121	17	N	1.00	1.00	-	-	-

Co	Dp	Location	EMPLOYEE CLASSIFICATION REPORT FULL TIME (Benefit Eligible) JOB CLASSIFICATION	JOB#	GRD	O/T	2022	2023 Auth	2023 Filled	2023 vacant	2024 Request
			RECORDS MANAGER	142	19	N	1.00	1.00	1.00	-	1.00
			ASSISTANT RECORDS MANAGER	143	14	N	1.00	1.00	1.00	-	1.00
		TOTAL LOCATION					**6.00**	**4.00**	**3.00**	**-**	**3.00**
10	11	CITY ADMINISTRATOR	CITY ADMINISTRATOR	118	99	E	1.00	1.00	1.00	-	1.00
			ASSISTANT CITY ADMINISTRATOR	136	25	E	1.00	-	-	-	-
			COMMUNITY ENGAGEMENT COORD	139	22	E	1.00	-	-	-	-
			COMMUNITY ENGAGEMENT SPECIALIST	15	18	N	-	1.00	1.00	-	1.00
			ADMINISTRATIVE SECRETARY (CA)	137	10	N	1.00	-	-	-	-
			BUDGET & STRATEGIC PLANNING MG	129	22	E	1.00	-	-	-	-
			EXEC ASSISTANT (CITY ADMIN)	117	16	N	1.00	1.00	1.00	-	1.00
			OPERATIONS MANAGER	158	25	E	-	1.00	1.00	-	1.00
			PROJECTS ADMINISTRATOR	17	21	N	-	1.00	1.00	-	1.00
			MARKETING & COMMUNICATION SPEC	14	18	N	-	1.00	-	1.00	1.00
		TOTAL LOCATION					**6.00**	**6.00**	**5.00**	**1.00**	**6.00**
10	12	FINANCE	ACCOUNTANT	104	19	N	1.00	1.00	1.00	-	1.00
			ACCOUNTING CLERK	108	9	N	1.00	1.00	1.00	-	1.00
			ACCOUNTING MANAGER	95	23	E	1.00	-	-	-	-
			ACCOUNTS PAYABLE TECHNICIAN	105	12	N	2.00	2.00	2.00	-	2.00
			ASSISTANT FINANCE DIRECTOR	116	24	E	1.00	1.00	-	1.00	1.00
			FINANCE DEPARTMENT DIRECTOR	99	26	E	1.00	1.00	-	1.00	1.00
			CHIEF FINANCIAL OFFICER	143	26	E	1.00	1.00	-	-	-
			STAFF ACCOUNTANT	148	18	N	-	1.00	1.00	-	1.00
			PRINCIPAL ACCOUNTANT	101	22	E	1.00	1.00	1.00	-	1.00
							9.00	**9.00**	**6.00**	**2.00**	**8.00**
10	30	HUMAN RESOURCES	BENEFITS SPECIALIST	304	18	N	1.00	1.00	1.00	-	1.00
			EMPLOYMENT AND BENEFITS MGR	303	22	E	1.00	1.00	1.00	-	1.00
			EMPLOYMENT SPECIALIST	311	18	N	1.00	1.00	1.00	-	1.00
			HUMAN RESOURCE DIRECTOR	302	25	E	1.00	1.00	-	1.00	1.00
			HUMAN RESOURCES ASSISTANT	310	10	N	1.00	1.00	1.00	-	1.00
			PAYROLL COORDINATOR	106	18	N	1.00	1.00	1.00	-	1.00
			RECEPTIONIST	150	12	N	1.00	1.00	1.00	-	1.00
			RISK MANAGER	330	20	E	1.00	1.00	1.00	-	1.00
		TOTAL LOCATION					**8.00**	**8.00**	**7.00**	**1.00**	**8.00**
10	40	CENTRAL RECEIVING	CENTRAL RECEIVING/WH SUPER	404	16	E	1.00	1.00	1.00	-	1.00
			SR WAREHOUSE CLERK	411	11	N	1.00	1.00	-	1.00	1.00
			WAREHOUSE CLERK	412	9	N	1.00	1.00	1.00	-	1.00
		TOTAL LOCATION					**3.00**	**3.00**	**2.00**	**1.00**	**3.00**
10	41	VEHICLE MAINTENANCE	AUTOMOTIVE SECRETARY	418	11	N	1.00	1.00	1.00	-	1.00
			MECHANIC	425	14	N	6.00	6.00	4.00	2.00	6.00
			MECHANIC-DIESEL & HEAVY EQUIP.	421	16	N	2.00	2.00	1.00	1.00	2.00
			PARTS SPECIALIST	408	10	N	1.00	1.00	1.00	-	1.00
			ROLL-OFF CONTAINER COORDINATOR	450	12	N	1.00	-	-	-	-
			AUTOMOTIVE STOCK CLERK	417	10	N	-	1.00	1.00	-	1.00
			SERVICE WRITER	430	9	N	1.00	1.00	1.00	-	1.00
			TIRE CHANGER/AUTO SERVICER	416	10	N	1.00	1.00	1.00	-	1.00
			VEHICLE MAINT SUPERINTENDENT	431	19	E	1.00	1.00	1.00	-	1.00
			WELDER (PW)	436	13	N	1.00	1.00	1.00	-	1.00
		TOTAL LOCATION					**15.00**	**15.00**	**12.00**	**3.00**	**15.00**
10	42	STREET DEPT	ADMINISTRATIVE ASST (PW)	443	16	N	1.00	1.00	1.00	-	1.00
			ADMINISTRATIVE CLERK (PW)	445	9	N	1.00	1.00	-	-	-
			ASSISTANT PUBLIC WORKS DIR	462	22	E	1.00	-	-	-	-
			ADMINISTRATIVE SECRETARY (PWS)	446	10	N	-	1.00	1.00	-	1.00
			EQUIPMENT OPERATOR	461	10	N	10.00	10.00	3.00	7.00	10.00
			FIELD OPERATIONS SUPERINTENDENT	484	19	E	1.00	1.00	1.00	-	1.00
			HEAVY EQUIPMENT OPERATOR	459	12	N	3.00	4.00	3.00	1.00	4.00
			PAINT & SIGN SHOP SUPERVISOR	463	17	N	1.00	1.00	1.00	-	1.00
			PAINTER	464	10	N	1.00	1.00	1.00	-	1.00
			PUBLIC WORKS DIRECTOR	465	25	E	1.00	1.00	1.00	-	1.00
			PUBLIC WORKS MAINT WORKER I	452	8	N	7.00	7.00	5.00	2.00	7.00
			PUBLIC WORKS MAINT WORKER II	453	9	N	3.00	3.00	3.00	-	3.00
			PUBLIC WORKS MAINT WORKER III	454	11	N	2.00	2.00	2.00	-	2.00
			PUBLIC WORKS SUPERVISOR (ST)	470	17	E	4.00	3.00	2.00	1.00	3.00

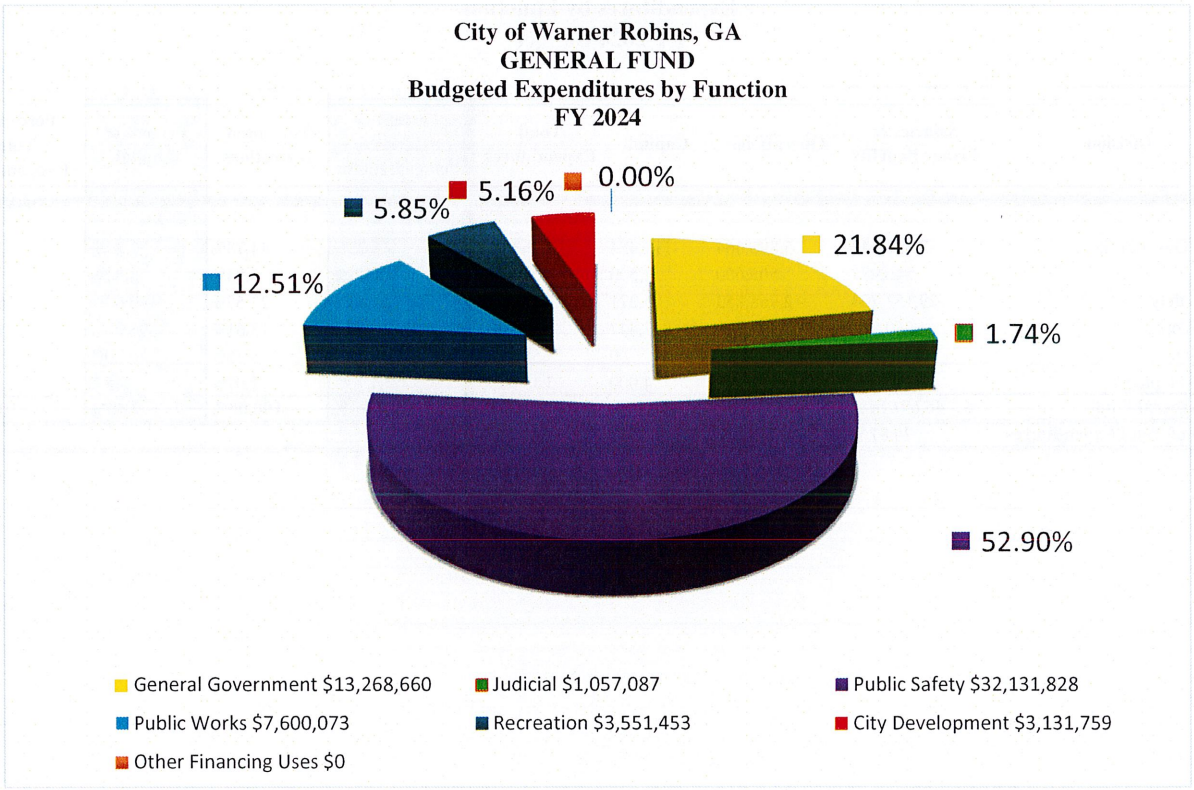
Co	Dp	Location	EMPLOYEE CLASSIFICATION REPORT FULL TIME (Benefit Eligible) JOB CLASSIFICATION	JOB#	GRD	O/T	2022	2023 Auth	2023 Filled	2023 vacant	2024 Request
			PW CREWLEADER (ASPHALT)	451	14	N	1.00	1.00	1.00	-	1.00
			SIGN MARKINGS WORKER	469	9	N	2.00	2.00	2.00	-	2.00
			STREET OPER SUPERINTENDENT	474	19	E	1.00	1.00	1.00	-	1.00
			TRUCK DRIVER	456	10	N	1.00	1.00	1.00	-	1.00
		TOTAL LOCATION					**41.00**	**41.00**	**29.00**	**11.00**	**40.00**
10	44	GROUNDS MAINTENANCE	GROUNDS MAINTENANCE CREW LEAD	480	14	N	2.00	2.00	2.00	-	2.00
			GROUNDS MAINTENANCE WKR I	475	8	N	6.00	6.00	3.00	3.00	6.00
			GROUNDS MAINTENANCE WKR II	477	9	N	2.00	2.00	-	2.00	2.00
			GROUNDS MAINTENANCE WKR III	481	11	N	4.00	4.00	4.00	-	4.00
			PUBLIC WORKS SUPERVISOR (GM)	490	17	E	1.00	1.00	1.00	-	1.00
			GM TECHNICIAN (REC)	9	12	N	1.00	1.00	1.00	-	1.00
			GM WORKER I (REC)	10	8	N	3.00	3.00	2.00	1.00	3.00
			GM WORKER II (REC)	11	9	N	1.00	1.00	1.00	-	1.00
			GM WORKER III (REC)	12	11	N	2.00	2.00	2.00	-	2.00
			GROUNDS MAINTENANCE CREW LEAD	13	14	N	1.00	1.00	1.00	-	1.00
		TOTAL LOCATION					**23.00**	**23.00**	**17.00**	**6.00**	**23.00**
61	46	STORMWATER COMPLIANCE	ADMIN CLERK (STORMWATER)	473	9	N	-	1.00	-	-	-
		moved from 42 (Street)	PUBLIC WORKS SUPERVISOR (STW)	491	17	E	2.00	1.00	-	-	-
			RODDER SERVICE CREWLEADER	496	15	N	1.00	1.00	-	-	-
			STORMWATER COMPLIANCE DEPT DIR	471	25	E	1.00	1.00	1.00	-	1.00
			STORMWATER NSFR ACCOUNT COORD.	489	13	N	1.00	1.00	1.00	-	1.00
			STORMWATER UTILITY TECHNICIAN	467	16	N	1.00	2.00	2.00	-	2.00
			STREET SWEEPER OPER (STW)	495	10	N	1.00	1.00	-	-	-
		Street Dept Supervision/Strmwtr Funds	HEAVY EQUIPMENT OPERATOR (STW)	492	12	N	1.00	1.00	-	1.00	1.00
			HEAVY EQUIPMENT OPERATOR (STW)	497	12	N	-	2.00	2.00	-	2.00
			MAINTENANCE WORKER II (STW)	494	9	N	4.00	4.00	3.00	1.00	4.00
			MAINTENANCE WORKER III (STW)	493	11	N	2.00	2.00	2.00	-	2.00
			PUBLIC WORKS SUPERVISOR (ST)	470	17	E	1.00	1.00	1.00	-	1.00
			GROUNDS MAINT SUPERINTENDENT	485	19	E	-	1.00	1.00	-	1.00
			STORMWATER SUPERINTENDENT STW	442	19	E	-	1.00	1.00	-	1.00
			PUBLIC WORKS SUPERVISOR (STW)	491	17	E	1.00	1.00	-	-	-
		TOTAL LOCATION					**16.00**	**21.00**	**14.00**	**2.00**	**16.00**
10	50	FIRE DEPT	ADMINISTRATIVE ASST (FIRE)	501	16	N	1.00	1.00	1.00	-	1.00
			ADMINISTRATIVE CLERK (FIRE)	500	9	N	1.00	1.00	-	-	-
			FIRE AND LIFE SAFETY EDUCATOR	514	16	N	-	1.00	1.00	-	1.00
			ASSISTANT CHIEF (ADMIN)	526	22	N	1.00	1.00	1.00	-	1.00
			ASSISTANT CHIEF (PREVENTION)	505	22	N	1.00	1.00	1.00	-	1.00
			ASSISTANT CHIEF (SUPPRESSION)	503	22	N	3.00	3.00	3.00	-	3.00
			ASSISTANT CHIEF (TRAINING)	504	22	N	1.00	1.00	1.00	-	1.00
			CAPTAIN-FD	510	20	N	1.00	1.00	1.00	-	1.00
			FIRE CAPTAIN (PREVENTION)	523	20	N	1.00	1.00	1.00	-	1.00
			FIRE CAPTAIN (TRAINING)	513	20	N	2.00	2.00	2.00	-	2.00
			FIRE CAPTAIN (SUPPRESSION)	527	20	N	-	3.00	-	3.00	3.00
			FIRE CHIEF	519	26	E	1.00	1.00	1.00	-	1.00
			FIRE DEPUTY CHIEF	502	24	E	1.00	1.00	1.00	-	1.00
			FIRE DRIVER ENGINEER	515	16	N	28.00	28.00	27.00	1.00	28.00
			FIRE INSPECTOR	522	16	N	2.00	2.00	2.00	-	2.00
			FIRE LIEUTENANT	524	18	N	28.00	28.00	28.00	-	28.00
			FIRE LIEUTENANT (PREVENTION)	509	18	N	2.00	1.00	-	1.00	1.00
			FIRE LIEUTENANT (TRAINING)	512	18	N	1.00	1.00	1.00	-	1.00
			FIREFIGHTER	520	14	N	65.00	65.00	49.00	16.00	65.00
		TOTAL LOCATION					**140.00**	**143.00**	**121.00**	**21.00**	**142.00**
10	60	POLICE DEPT	ADMINISTRATIVE ASSISTANT (PD)	671	16	N	1.00	1.00	1.00	-	1.00
			ADMINISTRATIVE CLERK (PD)	618	9	N	2.00	2.00	1.00	1.00	2.00
			ADMINISTRATIVE SECRETARY (PD)	619	10	N	5.00	5.00	5.00	-	5.00
			ASSISTANT CLERK OF COURT	601	12	N	1.00	1.00	1.00	-	1.00
			ASSISTANT POLICE CHIEF	603	609	E	1.00	1.00	-	1.00	1.00
			CLERK OF MUNICIPAL COURT	611	19	N	1.00	1.00	1.00	-	1.00
			RECORDS TECH/COURT	647	9	N	-	1.00	1.00	-	1.00
			INTERIM CHIEF OF POLICE	644	99	E	-	1.00	1.00	-	1.00
			TERMINAL AGENCY COORDINATOR	653	12	N	-	1.00	1.00	-	1.00
			CRIME SCENE INVESTIGATOR	624	15	N	3.00	3.00	3.00	-	3.00

Co	Dp	Location	EMPLOYEE CLASSIFICATION REPORT FULL TIME (Benefit Eligible) JOB CLASSIFICATION	JOB#	GRD	O/T	2022	2023 Auth	2023 Filled	2023 vacant	2024 Request
			CRIMINALIST	622	16	N	2.00	2.00	2.00	-	2.00
			DETECTIVE	630	603	N	16.00	16.00	15.00	1.00	16.00
			FORENSIC COMPUTER SPECIALIST	643	603	N	-	1.00	1.00	-	1.00
			MANDATED OFFICER	642	601	N	-	-	-	-	-
			POLICE CAPTAIN	628	608	N	6.00	6.00	6.00	-	6.00
			POLICE CHIEF	629	611	E	1.00	1.00	-	1.00	1.00
			POLICE LIEUTENANT	631	606	N	9.00	9.00	6.00	3.00	9.00
			POLICE OFFICER	633	602	N	79.00	79.00	47.00	32.00	79.00
			POLICE RECORDS MANAGER	600	15	N	1.00	1.00	1.00	-	1.00
			POLICE RECRUIT OFFICER	641	600	N	-	-	-	-	-
			POLICE SERGEANT	635	605	N	22.00	22.00	22.00	-	22.00
			PROPERTY CUSTODIAN (PD)	637	10	N	1.00	1.00	1.00	-	1.00
			QUALITY ASSURANCE MANAGER	646	16	N	1.00	1.00	1.00	-	1.00
			RECORDS TECHNICIAN	616	9	N	10.00	10.00	10.00	-	10.00
			TRANSPORT OFFICER	604	11	N	8.00	8.00	7.00	1.00	8.00
		TOTAL LOCATION					**170.00**	**174.00**	**134.00**	**40.00**	**174.00**
			ANIMAL CONTROL OFFICER	675	14	N	5.00	5.00	5.00	-	5.00
			ANIMAL CONTROL SUPERVISOR	688	18	N	1.00	1.00	1.00	-	1.00
		TOTAL LOCATION					**6.00**	**6.00**	**6.00**	**-**	**6.00**
10	70	RECREATION DEPT	ADMINISTRATIVE ASSISTANT (REC)	737	16	N	1.00	1.00	1.00	-	1.00
			ADMINISTRATIVE CLERK (REC)	752	9	N	1.00	1.00	1.00	-	1.00
			ADMINISTRATIVE SECRETARY (REC)	734	10	N	1.00	2.00	2.00	-	2.00
			ASSIST DIRECTOR OF RECREATION	713	22	E	1.00	1.00	1.00	-	1.00
			GOLF OPER MGR/ASST GOLF PRO	3	16	E	1.00	1.00	1.00	-	1.00
			GOLF SHOP ATTENDANT	721	10	N	-	2.00	-	2.00	2.00
			CERAMICS INSTRUCTOR	708	12	N	1.00	1.00	1.00	-	1.00
			DIRECTOR OF RECREATION	714	25	E	1.00	1.00	1.00	-	1.00
			EVENT MARKETING COORIDNATOR	703	14	N	1.00	1.00	1.00	-	1.00
			PROGRAM ADMINISTRATOR	706	22	E	1.00	1.00	1.00	-	-
			ATHLETIC PROGRAMS ADMINISTRATOR	717	22	E	-	1.00	1.00	-	1.00
			PROGRAM COORDINATOR	707	21	E	1.00	1.00	1.00	-	-
			ATHLETIC PROGRAMS COORDINATOR	718	21	E	-	1.00	1.00	-	1.00
			PROGRAM SPECIALIST	712	16	N	4.00	4.00	4.00	-	4.00
			GOLF COURSE GROUNDS SUPERINTEND	19	18	E	1.00	1.00	1.00	-	1.00
			RECREATION MAINTENANCE TECH	720	12	N	1.00	1.00	-	1.00	1.00
			RECREATION MAINT WORKER III	702	12	N	1.00	-	-	-	-
			PROGRAMS ADMINISTRATOR	716	22	E	-	1.00	1.00	-	1.00
			SENIOR CITIZEN PROGRAM SPECIALIST	719	17	E	1.00	1.00	1.00	-	1.00
		TOTAL LOCATION					**18.00**	**23.00**	**20.00**	**3.00**	**21.00**
10	80	BUILDING & INSPECTIONS	ADMINISTRATIVE SECRETARY(B/t)	810	10	N	2.00	2.00	1.00	1.00	-
			ADMINISTRATIVE SECRETARY(B/I)	811	10	N	-	2.00	2.00	-	2.00
			ASSISTANT UTILITY ENGINEER	933	21	E	1.00	1.00	-	-	-
			ASSISTANT BUILDING OFFICIAL	802	21	E	1.00	-	-	-	-
			BUILDING & INSPECTIONS DIR	805	25	E	1.00	1.00	-	1.00	1.00
			BUILDING INSPECTOR	807	16	N	2.00	3.00	2.00	1.00	3.00
			STW COMPLIANCE CODE ENF OFF	472	14	N	1.00	1.00	-	1.00	-
			CODE ENFORCEMENT (STW)	472	14	N	-	1.00	-	1.00	1.00
			BUILDING OFFICIAL	808	21	E	1.00	1.00	1.00	-	1.00
			CAD OPERATOR/GIS TECH	812	14	N	1.00	1.00	-	-	-
			ASST SURVEYOR/GIS TECH	806	16	N	1.00	1.00	-	1.00	1.00
			CITY ENGINEER	813	25	E	1.00	1.00	-	1.00	1.00
			CITY MARSHAL/ASST B&T DIRECTOR	846	22	E	1.00	1.00	1.00	-	1.00
			CODE ENFORCEMENT OFFICIAL	845	14	N	5.00	8.00	8.00	-	8.00
			ENGINEER - PLAN REVIEW	804	21	E	2.00	2.00	1.00	1.00	2.00
			ENGINEERING INSPECTOR	803	20	E	1.00	1.00	1.00	-	1.00
			PERMIT TECHNICIAN	827	12	N	1.00	-	-	-	-
			ADMINISTRATIVE ASSISTANT	828	16	N	-	1.00	1.00	-	1.00
			PLANNING & ZONING MANAGER	821	21	E	-	1.00	1.00	-	1.00
			SURVEYOR	960	18	E	1.00	1.00	1.00	-	1.00
			TRAFFIC SIGNAL ANALYST	829	18	N	2.00	2.00	2.00	-	2.00
			TRAFFIC PLANNER	832	21	E	1.00	1.00	1.00	-	1.00
			UTILITIES ENGINEER	932	23	E	1.00	1.00	1.00	-	1.00

Co	Dp	Location	EMPLOYEE CLASSIFICATION REPORT FULL TIME (Benefit Eligible) JOB CLASSIFICATION	JOB#	GRD	O/T	2022	2023 Auth	2023 Filled	2023 vacant	2024 Request
			UTILITIES INSPECTOR	967	16	N	2.00	2.00	2.00	-	2.00
			ZONING ASSISTANT	851	15	N	1.00	1.00	1.00	-	1.00
		TOTAL LOCATION					**30.00**	**37.00**	**27.00**	**8.00**	**32.00**
10	90	UTILITIES (SEWER)	ADMINISTRATIVE ASSISTANT (UT)	959	16	N	1.00	1.00	1.00	-	1.00
			ADMINISTRATIVE CLERK (UT)	975	9	N	3.00	3.00	3.00	-	3.00
			ASSISTANT UTILITY DIRECTOR	970	23	E	1.00	1.00	1.00	-	1.00
			COMPLIANCE TRAINING OFFICER	971	17	N	-	1.00	1.00	-	1.00
			DAMAGE PREVENTION SPEC SUPER	941	17	N	1.00	1.00	1.00	-	1.00
			EQUIPMENT OPERATOR (SEWER)	912	10	N	3.00	3.00	2.00	1.00	3.00
			EQUIPMENT OPERATOR (WATER)	913	10	N	3.00	3.00	2.00	1.00	3.00
			GAS INSPECTOR	966	14	N	1.00	-	-	-	-
			HEAVY EQUIPMENT OPERATOR (WTR)	914	12	N	1.00	1.00	-	1.00	1.00
			HEAVY EQUIPMENT OPERATOR SEWER	935	12	N	1.00	1.00	1.00	-	1.00
			METER MAINTENANCE LEADER	945	15	N	-	1.00	1.00	-	1.00
			METER MAINTENANCE SUPERVISOR	934	17	N	1.00	1.00	1.00	-	1.00
			METER MAINTENANCE TECHNICIAN	937	12	N	2.00	3.00	3.00	-	3.00
			METER READER	940	9	N	4.00	4.00	4.00	-	4.00
			POLLUTION CONTROL COORDINATOR	927	16	E	1.00	1.00	1.00	-	1.00
			POLLUTION CONTROL TECHNICIAN	946	14	N	1.00	1.00	1.00	-	1.00
			RODDER OPERATOR (SEWER)	950	11	N	4.00	4.00	2.00	2.00	4.00
			RODDER SERVICE CREWLEADER	952	15	N	1.00	1.00	1.00	-	1.00
			UT MAINT CREWLEADER (SEWER)	905	15	N	1.00	-	-	-	-
			UT MAINT CREWLEADER (SEWER)	908	15	N	4.00	4.00	4.00	-	4.00
			UT MAINT CREWLEADER (WATER)	909	15	N	5.00	5.00	5.00	-	5.00
			UT MAINT SUPERVISOR (SEWER)	930	19	E	1.00	1.00	1.00	-	1.00
			UT MAINT SUPERVISOR (WATER)	924	19	E	1.00	1.00	1.00	-	1.00
			UT MAINT WORKER I (SEWER)	916	8	N	2.00	2.00	-	2.00	2.00
			UT MAINT WORKER I (WATER)	917	8	N	4.00	4.00	2.00	2.00	4.00
			UT MAINT WORKER II (SEWER)	926	9	N	3.00	3.00	2.00	1.00	3.00
			UT MAINT WORKER II (WATER)	918	9	N	1.00	2.00	1.00	1.00	2.00
			UT MAINT WORKER III (SEWER)	920	11	N	2.00	2.00	2.00	-	2.00
			UT MAINT WORKER III (WATER)	921	11	N	1.00	2.00	-	2.00	2.00
			UTILITIES DIRECTOR	969	26	E	1.00	1.00	1.00	-	1.00
			UTILITIES LOCATOR	962	14	N	2.00	2.00	1.00	1.00	2.00
			UTILITIES OPERATIONS SUPER	906	23	E	1.00	1.00	1.00	-	1.00
			UTILITIES SERVICER	968	10	N	3.00	3.00	3.00	-	3.00
			UTILITY ASSISTANT	954	10	N	-	-	1.00	-	1.00
			UTILITY LOCATE CREWLEADER	977	16	N	1.00	1.00	-	1.00	1.00
			WELDER	972	16	N	1.00	-	-	-	-
		TOTAL LOCATION					**63.00**	**65.00**	**51.00**	**15.00**	**66.00**
10	95	COMMUNITY DEVELOPMENT	ADMINISTRATIVE ASSISTANT	55	9	N	1.00	-	-	-	-
			ADMINISTRATIVE CLERK (CD)	835	9	N	1.00	1.00	1.00	-	1.00
			ASST DIRECTOR TO COMM/ECON DEV	863	24	E	-	1.00	1.00	-	1.00
			CDBG COORDINATOR	855	15	N	1.00	-	-	-	-
			COMMUNITY & ECON DEV DIRECTOR	862	25	E	1.00	1.00	1.00	-	1.00
			DOWNTOWN DEV COORDINATOR	856	16	N	1.00	-	-	-	-
			HOUSING SPECIALIST	850	14	N	1.00	-	-	-	-
			KEEP W R BEAUTIFUL MANAGER	815	17	E	1.00	1.00	1.00	-	1.00
			PROJECT MANAGER	865	20	N	-	1.00	1.00	-	1.00
			RDA/ECONOMIC DEVELOPMENT DIR	53	14	N	1.00	-	-	-	-
			PROGRAM COORDINATOR	866	15	N	-	1.00	1.00	-	1.00
		TOTAL LOCATION					**8.00**	**6.00**	**6.00**	**-**	**6.00**
							624.00	**650.00**	**515.00**	**119.00**	**629.00**

City of Warner Robins, GA
GENERAL FUND
Budgeted Expenditures by Function
FY 2024

	Salaries	Fringe Benefits	Total Salaries & Fringe Benefits	Operations	Capital	Total Expenditures	Expenditures by Function, Percent of Total Expenditures
1000 General Government	$ 4,628,024	$ 2,724,518	$ 7,352,542	$ 5,896,664	$ 19,454	$ 13,268,660	21.84%
2000 Judicial	259,763	287,224	546,987	505,600	4,500	1,057,087	1.74%
3000 Public Safety	18,688,955	10,468,749	29,157,704	2,968,853	5,271	32,131,828	52.90%
4000 Public Works	2,882,129	2,078,187	4,960,316	1,792,310	847,447	7,600,073	12.51%
6000 Recreation	1,503,480	974,322	2,477,802	1,073,651	-	3,551,453	5.85%
7000 City Development	1,335,694	860,774	2,196,468	931,291	4,000	3,131,759	5.16%
9000 Other Financing Uses	-	-	-	-	-	-	0.00%
Total	$ 29,298,045	$ 17,393,774	$ 46,691,819	$ 13,168,369	$ 880,672	$ 60,740,860	100.00%
Percent of Total Expenditures	**48.23%**	**28.64%**	**76.87%**	**21.68%**	**1.45%**	**100.00%**	

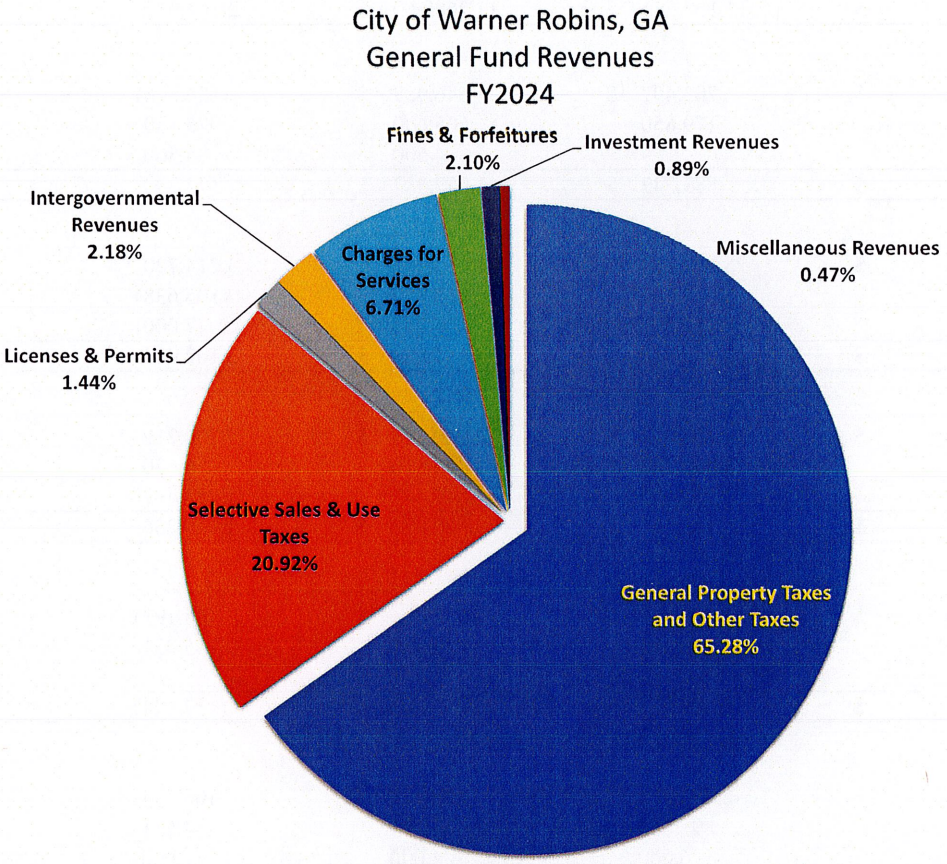

City of Warner Robins, GA
GENERAL FUND
Budgeted Expenditures by Function
FY 2024
0.00%
5.16%
5.85%
21.84%
12.51%
1.74%
52.90%
General Government $13,268,660
Judicial $1,057,087
Public Safety $32,131,828
Public Works $7,600,073
Recreation $3,551,453
City Development $3,131,759
Other Financing Uses $0

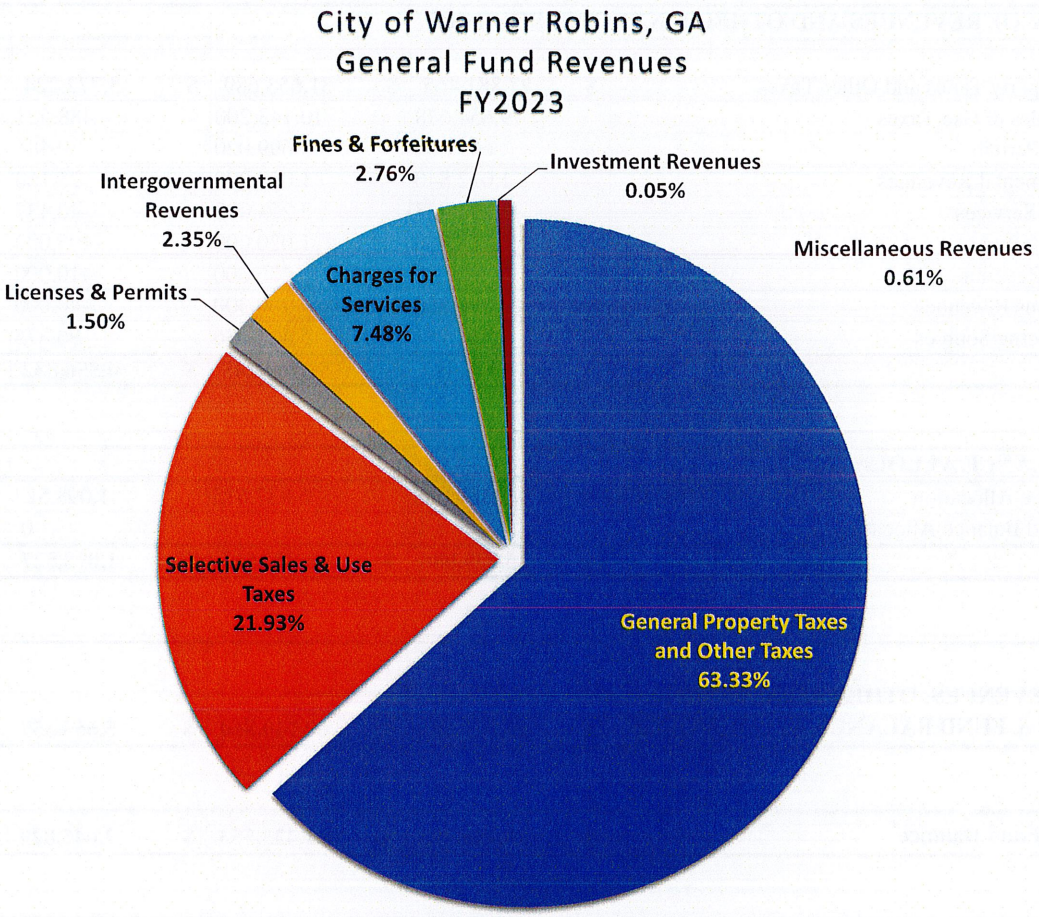
City of Warner Robins, GA
Summary of General Fund Budget
Expenditures by Function
FY 2024 Budget

Division	Salaries & Fringe Benefits	Operations	Capital	Total Expenditures	Percent of Salaries & Fringe Benefits	Percent of Operations	Percent of Capital	Percent of Total Expenditures
General Government	7,352,542	5,896,664	19,454	13,268,660	15.75%	44.78%	2.21%	21.84%
Judicial	546,987	505,600	4,500	1,057,087	1.17%	3.84%	0.51%	1.74%
Public Safety	29,157,704	2,968,853	5,271	32,131,829	62.45%	22.55%	0.60%	52.90%
Public Works	4,960,316	1,792,310	847,447	7,600,073	10.62%	13.61%	96.23%	12.51%
Recreation	2,477,802	1,073,651	0	3,551,452	5.31%	8.15%	0.00%	5.85%
City Development	2,196,468	931,291	4,000	3,131,759	4.70%	7.07%	0.45%	5.16%
Total General Fund	**$ 46,691,819**	**$ 13,168,369**	**$ 880,672**	**$ 60,740,860**	**100.00%**	**100.00%**	**100.00%**	**100.00%**
Percent of Total Expenditures	**76.87%**	**21.68%**	**1.45%**	**100.00%**				

City of Warner Robins, GA
GENERAL FUND
Comparative Analysis of Budgeted Expenditures by Function
FY 2023 Adopted Budget to FY 2024 Tentative Budget

Function	FY 2023 Total Expenditures	FY 2024 Total Expenditures	Dollar Variance	Percent Variance
General Government				
Salaries & Benefits	$ 6,102,697	$ 7,352,542	$ 1,249,845	20.48%
Operational	4,947,684	5,896,664	948,980	19.18%
Capital	54,200	19,454	(34,746)	-64.11%
Total	$ 11,104,581	$ 13,268,660	$ 2,164,079	19.49%
Judicial				
Salaries & Benefits	$ 703,497	$ 546,987	$ (156,510)	-22.25%
Operational	179,850	505,600	325,750	181.12%
Capital	-	4,500	4,500	0.00%
Total	$ 883,347	$ 1,057,087	$ 173,740	19.67%
Public Safety				
Salaries & Benefits	$ 25,942,984	$ 29,157,704	$ 3,214,720	12.39%
Operational	3,074,491	2,968,853	(105,638)	-3.44%
Capital	12,271	5,271	(7,000)	-57.05%
Total	$ 29,029,746	$ 32,131,828	$ 3,102,082	10.69%
Public Works				
Salaries & Benefits	$ 4,254,097	$ 4,960,316	$ 706,219	16.60%
Operational	1,785,740	1,792,310	6,570	0.37%
Capital	124,000	847,447	723,447	583.43%
Total	$ 6,163,837	$ 7,600,073	$ 1,436,236	23.30%
Recreation				
Salaries & Benefits	$ 2,543,995	$ 2,477,802	$ (66,193)	-2.60%
Operational	1,119,582	1,073,651	(45,931)	-4.10%
Capital	-	-	-	0.00%
Total	$ 3,663,577	$ 3,551,453	$ (112,124)	-3.06%
City Development				
Salaries & Benefits	$ 2,087,754	$ 2,196,468	$ 108,714	5.21%
Operational	896,660	931,291	34,631	3.86%
Capital	6,000	4,000	(2,000)	-33.33%
Total	$ 2,990,414	$ 3,131,759	$ 141,345	4.73%
New Initiatives	$ 1,250,000.00	$ -	$ (1,250,000)	-100.00%
Total	$ 1,250,000.00	$ -	$ (1,250,000)	-100.00%
Other Financing Uses	$ -	$ -	$ -	0.00%
Total	$ -	$ -	$ -	0.00%
Total	**$ 55,085,502**	**$ 60,740,860**	**$ 5,655,358**	**10.27%**


City of Warner Robins, GA
General Fund Revenues
FY2024
Fines & Forfeitures
2.10%
Investment Revenues
0.89%
Intergovernmental
Revenues
2.18%
Charges for
Services
6.71%
Miscellaneous Revenues
0.47%
Licenses & Permits
1.44%
Selective Sales & Use
Taxes
20.92%
General Property Taxes
and Other Taxes
65.28%


City of Warner Robins, GA
General Fund Revenues
FY2023
Fines & Forfeitures
2.76%
Investment Revenues
0.05%
Intergovernmental
Revenues
2.35%
Miscellaneous Revenues
0.61%
Charges for
Services
7.48%
Licenses & Permits
1.50%
Selective Sales & Use
Taxes
21.93%
General Property Taxes
and Other Taxes
63.33%

City of Warner Robins, GA
GENERAL FUND SUMMARY
Revenues, Other Financing Sources & Fund Balance Allocation Comparison
FY 2024 Budget to FY 2023 Adopted Budget

Revenue	FY 2023	FY 2024	Dollar Variance	Percent Variance
SUMMARY OF REVENUES AND OTHER FINANCING SOURCES				
General Property Taxes and Other Taxes	$ 27,881,465	$ 31,653,689	$ 3,772,224	13.53%
Selective Sales & Use Taxes	9,654,678	10,143,200	488,522	5.06%
Licenses & Permits	659,532	699,020	39,488	5.99%
Intergovernmental Revenues	1,032,840	1,058,000	25,160	2.44%
Charges for Services	3,294,437	3,254,000	-40,437	-1.23%
Fines & Forfeitures	1,215,000	1,020,000	-195,000	-16.05%
Investment Revenues	20,000	430,000	410,000	2050.00%
Miscellaneous Revenues	270,300	230,300	-40,000	-14.80%
Other Financing Sources	5,318,161	5,415,036	96,875	1.82%
Total	**$ 49,346,413**	**$ 53,903,245**	**$ 4,556,832**	**9.23%**
FUND BALANCE ALLOCATIONS				
Fund Balance Allocation	5,739,088	6,837,615	1,098,527	19.14%
Special Fund Balance Allocation	0	-	0	0.00%
Total	**$ 5,739,088**	**$ 6,837,615**	**$ 1,098,527**	**19.14%**
TOTAL REVENUES, OTHER FINANCING SOURCES & FUND BALANCE ALLOCATIONS	**$ 55,085,501**	**$ 60,740,860**	**$ 5,655,359**	**10.27%**
Beginning Fund Balance[1]	**$ 18,779,724**	**$ 21,425,553**	**$ 2,645,829**	**14.09%**
TOTAL FUNDS AVAILABLE	**$ 73,865,225**	**$ 82,166,413**	**$ 8,301,188**	**11.24%**

Note[1]: Beginning Fund Balance for FY 2024 includes consideration for encumbrances.

City of Warner Robins, GA
GENERAL FUND
Revenue, Other Financing Sources and Fund Balance Allocation Comparison
FY 2024 Tentative Budget to FY 2023 Adopted Budget

		FY 2021 Actual	FY 2022 Budget	FY 2022 Revised Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual[1]	FY24 Recommended	Dollar Variance FY2023 Budget FY24 Recommended Budget	Percent Variance: FY 2024 Tentative FY 2023 Adopted Variance (%)
41001	Real property-Current Year	$ 17,494,915	$ 18,805,983	$ 18,805,983	$ 18,810,726	$ 19,390,849	$ 21,067,904	$ 22,337,201	$ 2,946,352	15.19%
41005	Payments in Lieu of Taxes	152,341	60,000	60,000	80,501	90,000	75,314	90,000	0	0.00%
41006	Intangible Property Tax	494,505	425,000	425,000	542,103	500,000	341,016	500,000	0	0.00%
41007	Real Estate Transfer Tax	138,434	145,000	145,000	266,532	250,000	174,043	250,000	0	0.00%
41050	Title Ad Valorem Tax (TAVT)	2,622,189	2,350,000	2,350,000	2,524,597	2,350,000	1,932,963	2,600,000	250,000	10.64%
41051	Motor Vehicle Tax	200,004	214,855	214,855	190,307	220,000	148,404	200,000	(20,000)	-9.09%
41052	Mobile Home Tax	23,326	30,000	30,000	19,523	30,000	5,374	20,000	(10,000)	-33.33%
41101	Electric Franchise Tax	4,010,729	4,000,000	4,000,000	4,130,440	4,000,000	3,473,036	4,700,000	700,000	17.50%
41102	Telephone Franchise Tax	72,589	100,000	100,000	59,683	80,000	42,565	60,000	(20,000)	-25.00%
41103	Cable TV Franchise Tax	752,607	765,000	765,000	633,031	800,000	512,302	700,000	(100,000)	-12.50%
41120	LOST-Peach County Sales Tax	54,811	60,000	60,000	71,117	77,616	63,321	103,488	25,872	33.33%
41401	Penalty & Interest Delinquent Property Tax	71,856	70,000	70,000	94,287	80,000	49,579	80,000	0	0.00%
48058	Misc. Add-Ons/Property Tax	13,266	10,000	10,000	16,364	13,000	8,487	13,000	0	0.00%
	General Property Taxes and Other Taxes	**$ 26,101,572**	**$ 27,035,838**	**$ 27,035,838**	**$ 27,439,211**	**$ 27,881,465**	**$ 27,894,309**	**$ 31,653,689**	**$ 3,772,224**	**13.53%**
41152	Alcoholic Beverage Excise	1,230,037	1,250,000	1,250,000	1,186,241	1,601,344	851,641	1,136,000	(465,344)	-29.06%
41153	Local Option Mixed Drinks	193,323	175,000	175,000	262,741	293,334	206,819	276,000	(17,334)	-5.91%
41154	Energy Excise Tax	671	0	0	818	0	757	1,200	1,200	0.00%
41201	Business & Occupation Taxes	1,728,146	1,700,000	1,700,000	1,818,882	1,750,000	1,582,963	1,820,000	70,000	4.00%
41202	Insurance Premium Tax	5,589,357	5,600,000	5,600,000	5,794,174	5,800,000	6,673,908	6,700,000	900,000	15.52%
41203	Financial Institutions Tax	129,275	150,000	150,000	113,483	130,000	119,952	130,000	0	0.00%
41403	Penalty & Interest Delinq Bus & Occupation Taxes	33,385	30,000	30,000	12,200	10,000	7,608	10,000	0	0.00%
48059	Misc. Add-Ons/Bus License	80,800	60,000	60,000	66,806	70,000	53,892	70,000	0	0.00%
	Selective Sales & Use Taxes	**$ 8,984,994**	**$ 8,965,000**	**$ 8,965,000**	**$ 9,255,346**	**$ 9,654,678**	**$ 9,497,541**	**$ 10,143,200**	**$ 488,522**	**5.06%**
42101	Construction Permits	263,022	240,000	240,000	327,471	364,313	272,397	365,000	687	0.19%
42102	Plumbing Permits	65,443	80,000	80,000	96,117	111,716	138,439	140,000	28,284	25.32%
42103	Electric Permits	84,744	80,000	80,000	125,636	147,283	133,983	150,000	2,717	1.84%
42104	Land Disturbance & Zoning Fees	9,986	10,000	10,000	27,386	27,520	21,168	27,520	0	0.00%
42105	Reinspection Fees	50	500	500	400	500	150	500	0	0.00%
42108	Misc. Special Permits	8,200	7,542	7,542	9,900	8,200	15,675	16,000	7,800	95.12%
	Licenses & Permits	**$ 431,445**	**$ 418,042**	**$ 418,042**	**$ 586,909**	**$ 659,532**	**$ 581,811**	**$ 699,020**	**$ 39,488**	**5.99%**

City of Warner Robins, GA
GENERAL FUND
Revenue, Other Financing Sources and Fund Balance Allocation Comparison
FY 2024 Tentative Budget to FY 2023 Adopted Budget

		FY 2021 Actual	FY 2022 Budget	FY 2022 Revised Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual[1]	FY24 Recommended	Dollar Variance FY2023 Budget FY24 Recommended Budget	Percent Variance: FY 2024 Tentative FY 2023 Adopted Variance (%)
43001	Grant Income-Public Safety	116,928	0	0	291,738	0	33,888	0	0	0.00%
43301	State Grants-WRATS	96,196	150,971	150,971	84,232	152,000	9,309	152,000	0	0.00%
43302	State Grants-LMIG	741,509	0	0	817,193	830,000	840,647	841,000	11,000	100.00%
43303	State Grants-Local Assist	2,520	0	0	3,257	840	15,000	15,000	14,160	100.00%
43304	State Grants-Dept of Human Services	47,033	50,000	50,000	29,593	50,000	24,000	50,000	0	0.00%
43415	State Grants-CARES Act	4,063,070	0	0	0	0	0	0	0	0.00%
43451	State Grants-GEMA Reimbursements	12,318	0	0	0	0	0	0	0	0.00%
	Intergovernmental Revenues	**$ 5,079,574**	**$ 200,971**	**$ 200,971**	**$ 1,226,013**	**$ 1,032,840**	**$ 922,844**	**$ 1,058,000**	**$ 25,160**	**2.44%**
44001	Election Fees	1,008	11,000	11,000	12,216	0	0	0	0	N/A
44002	Planning & Zoning Fees	19,820	18,000	18,000	13,069	18,000	15,702	18,000	0	0.00%
44003	Administration Fees	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	1,649,997	2,200,000	0	0.00%
44005	Community Development Reimbursements	16,483	15,000	15,000	9,898	15,000	1,664	10,000	(5,000)	-33.33%
44051	Open Records Request/Police Copies	8,985	10,000	10,000	10,304	10,000	10,271	10,000	0	0.00%
44052	Special Police Services	194,959	210,000	210,000	170,501	151,600	15,726	0	(151,600)	-100.00%
44102	Clearance/Demolition	2,520	10,000	10,000	7,915	8,000	9,915	10,000	2,000	25.00%
44104	HO CO - Hwy 247/Other Joint Project	3,100	0	0	3,100	0	3,100	0	0	0.00%
44151	Program Fees, Recreation	136,617	200,000	200,000	296,325	200,000	175,646	250,000	50,000	25.00%
44152	Ceramics Fees and Charges	10,300	12,000	12,000	18,134	12,000	15,408	16,000	4,000	33.33%
44153	Concessions	20,505	25,000	25,000	82,744	80,000	42,552	80,000	0	0.00%
44171	Golf Course Green Fees	200,008	165,000	165,000	192,204	175,000	107,230	175,000	0	0.00%
44172	Golf Course Cart Rentals	205,124	175,000	175,000	194,374	185,000	107,557	185,000	0	0.00%
44175	Golf Course Membership Dues	47,403	50,000	50,000	54,258	50,000	30,127	50,000	0	0.00%
44176	Golf Course Driving Range Fees	0	0	0	0	0	0	0	0	0.00%
44154	Recreation Facilities Rental	29,883	75,000	75,000	149,346	125,000	119,472	150,000	25,000	20.00%
44201	Animal Control and Shelter Fees	31,915	40,000	40,000	45,959	40,000	65,265	75,000	35,000	87.50%
44601	Shop Labor	19,291	22,491	22,491	21,854	24,837	19,304	25,000	163	0.66%
	Charges for Services	**$ 3,146,421**	**$ 3,238,491**	**$ 3,238,491**	**$ 3,482,200**	**$ 3,294,437**	**$ 2,388,935**	**$ 3,254,000**	**$ (40,437)**	**-1.23%**
45001	Municipal Court Fines	1,163,834	1,100,000	1,100,000	1,210,677	1,200,000	699,893	1,000,000	(200,000)	-16.67%
45010	Litter Liens	13,567	0	0	14,590	15,000	8,470	10,000	(5,000)	100.00%
45003	Fines-Red Speed	0	0	0	0	0	0	10,000	10,000	N/A
	Fines & Forfeitures	**$ 1,177,401**	**$ 1,100,000**	**$ 1,100,000**	**$ 1,225,267**	**$ 1,215,000**	**$ 708,363**	**$ 1,020,000**	**$ (205,000)**	**-16.87%**

City of Warner Robins, GA
GENERAL FUND
Revenue, Other Financing Sources and Fund Balance Allocation Comparison
FY 2024 Tentative Budget to FY 2023 Adopted Budget

		FY 2021 Actual	FY 2022 Budget	FY 2022 Revised Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual[1]	FY24 Recommended	Dollar Variance FY2023 Budget FY24 Recommended Budget	Percent Variance: FY 2024 Tentative FY 2023 Adopted Variance (%)
46001	Interest Revenues	10,157	150,000	150,000	21,735	20,000	262,494	430,000	410,000	2050.00%
	Investment Revenues	$ 10,157	$ 150,000	$ 150,000	$ 21,735	$ 20,000	$ 262,494	$ 430,000	$ 410,000	2050.00%
47009	Contributions & Donations	1,000	10,000	10,000	0	1,000	0	1,000	0	0.00%
47010	Contributions Veteran Park City Hall	395	510	510	95	300	175	300	0	0.00%
48001	Rental Income	42,965	40,000	40,000	51,510	45,000	36,240	45,000	0	0.00%
48002	Auditorium Rent	1,436	4,000	4,000	13,684	4,000	6,167	4,000	0	0.00%
48053	Miscellaneous Income	11,603	20,000	20,000	26,755	20,000	270,493	20,000	0	0.00%
48054	Vendors Comp-Sales Tax	967	0	0	922	0	611	0	0	0.00%
48101	Insurance Recoveries	102,558	85,490	139,018	159,912	200,000	82,502	160,000	(40,000)	-20.00%
	Miscellaneous Revenues	$ 160,924	$ 160,000	$ 213,528	$ 252,877	$ 270,300	$ 396,187	$ 230,300	$ (40,000)	-14.80%
	Total General Fund Revenues	$ 45,092,488	$ 41,268,342	$ 41,321,870	$ 43,489,558	$ 44,028,252	$ 42,652,483	$ 48,488,209	$ 4,459,957	10.13%
49016	Transfer in-TAB (Hotel/Motel Tax)	620,293	700,000	700,000	854,465	781,250	595,568	878,125	96,875	12.40%
49017	Transfer in-Motor Vehicle Rent	183,117	183,778	183,778	192,527	183,000	129,866	183,000	0	0.00%
49053	Transfer in-Water & Sewer	2,050,600	1,895,506	1,895,506	1,895,506	1,895,506	1,421,631	1,895,506	0	0.00%
49054	Transfer in-Natural Gas	2,510,600	2,320,716	2,320,716	2,320,716	2,320,716	1,740,537	2,320,716	0	0.00%
49201	Sales of Surplus Property	143,643	50,000	50,000	176,427	137,689	72,921	137,689	0	0.00%
49303	Proceeds from Financing	0	0	0	0	0	0	0	0	0.00%
	Total Other Financing Sources	$ 5,508,253	$ 5,150,000	$ 5,150,000	$ 5,439,640	$ 5,318,161	$ 3,960,523	$ 5,415,036	$ 96,875	1.82%
	Total General Fund Revenues and Other Financing Sources	$ 50,600,741	$ 46,418,342	$ 46,471,870	$ 48,929,199	$ 49,346,413	$ 46,613,005	$ 53,903,245	$ 4,556,832	9.23%
	Fund Balance Allocation	-	4,959,304	4,959,304	-	5,739,088	-	6,837,615	1,098,527	19.14%
	Special Fund Balance Allocation	-	-	-	-	-	-	-	0	0.00%
	Total Fund Balance Allocation	$ -	$ 4,959,304	$ 4,959,304	$ -	$ 5,739,088	$ -	$ 6,837,615	$ 1,098,527	19.14%
	Total General Fund Revenues, Other Financing Sources and Fund Balance Allocations	$ 50,600,741	$ 51,377,646	$ 51,431,174	$ 48,929,199	$ 55,085,501	$ 46,613,005	$ 60,740,860	$ 5,655,359	10.27%

[1] Represents year-to-date actuals through 3/31/2023

FUND 10 GENERAL FUND
FUNCTION 1000 General Government
ACTIVITY 1110 Legislative - City Council

DEPARTMENT 01

Acct #	Account Name	FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
51003	Salaries- part time-Council Members	$56,001	$61,386	$60,231	$60,000	$60,000	$0	0.00%
51012	Vehicle Allowance	19,040	20,400	20,479	20,400	$20,400	0	0.00%
51201	FICA	5,197	6,257	5,554	6,151	$6,151	(0)	-0.01%
51202	Group Health	164,610	144,126	144,126	150,000	$150,000	0	0.00%
51203	Retirement	3,600	3,600	3,600	3,600	$3,600	0	0.00%
52312	Telephone	5,922	6,300	4,967	6,300	$6,300	0	0.00%
52331	Printing	43	200	8	200	$200	0	0.00%
52341	Travel & Business Mtg	6,930	30,000	40,383	44,000	$44,000	0	0.00%
53371	Other Supplies	1,004	600	309	600	$1,000	400	66.67%
	Total Expenditures	$262,347	$272,869	$279,658	$291,251	$291,651	$400	0.14%

FUND 10 GENERAL FUND
Function 1000 General Government
Activity 1310 Executive - Mayor's Office

Department 01

Acct #	Account Name	FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
51001	Salaries- full time	$162,273	$136,150	$146,465	$168,145	$185,254	$17,109	10.18%
51001	Special Duties Stipends	7,500	7,500	7,500	16,000	$0	(16,000)	-100.00%
51002	Salaries- over time	392	2,000	1,509	2,000	$2,000	0	0.00%
51201	FICA	12,284	10,990	11,216	14,240	$14,325	85	0.60%
51202	Group Health	84,820	48,042	49,877	75,000	$75,000	0	0.00%
51203	Retirement	11,112	11,573	11,570	12,168	$12,168	0	0.00%
52021	Professional Services	0	0	10,000	60,000	$60,000	0	0.00%
52141	Repairs & maint by vdr- Vehicles	376	500	1,021	2,000	$2,000	0	0.00%
52311	Postage	246	150	32	150	$150	0	0.00%
52312	Telephone	2,787	2,640	2,159	2,640	$2,640	0	0.00%
52321	Advertising/City Promotions	6,605	6,000	5,523	10,000	$10,000	0	0.00%
52341	Travel & Business Mtg /Roundtable	4,584	15,000	16,460	23,000	$25,000	2,000	8.70%
52351	Dues & Memberships	0	0	0	1,000	$1,000	0	0.00%
53001	Office Supplies	1,084	1,300	1,302	1,500	$2,000	500	33.33%
53261	Gas/Diesel/Oil/Grease	2,183	3,000	3,309	3,000	$3,000	0	0.00%
53302	Executive Supply & Expense	4,975	5,000	5,131	10,000	$10,000	0	0.00%
53311	Subscriptions & Publications	3,420	2,000	2,059	2,000	$2,000	0	0.00%
54124	Furniture & Fixtures	4,600	0	6,059	0	$0	0	0.00%
	Total Expenditures	$309,242	$251,845	$281,192	$402,843	$406,537	$3,694	0.92%

FUND 10 GENERAL FUND
Function 1000 General Government
Activity 1320 Executive - Administrator's Office

Department 01

Acct #	Account Name	FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
51001	Salaries- full time	$6,108	$281,445	$107,770	$206,447	$419,372	$212,925	103.14%
51003	Salaries- part time	$0	$0	$0	$0	$32,500	$32,500	100.00%
51012	Vehicle Allowance	222	7,200	4,625	5,400	$0	(5,400)	-100.00%
51201	FICA	472	22,081	8,410	16,206	$34,568	18,362	113.30%
51202	Group Health	0	96,084	96,084	0	$125,000	125,000	100.00%
51203	Retirement	0	21,646	21,646	0	$0	0	0.00%
51205	Worker's compensation	0	561	0	0	$0	0	0.00%
52021	Professional Services	0	0	20,000	0	$140,000	140,000	100.00%
52143	Rep & Maint by Vndr-Office Equ	0	0	2,151	0	$1,000	1,000	100.00%
52312	Telephone	1,079	0	829	0	$2,000	2,000	100.00%
52341	Travel & Business Meetings	25	15,000	3,687	5,000	$5,000	0	0.00%
52351	Dues & memberships/Internship Program	153	2,000	115	26,000	$0	(26,000)	-100.00%
53001	Office Supplies	263	3,000	1,860	2,000	$5,500	3,500	175.00%
53302	City-Wide Events / New Initiatives	17	0	0	250,000	$300,000	50,000	183.33%
53371	Other Supplies/Teambuilding Events	0	0	187	50,000	$45,000	(5,000)	111.11%
54124	Furniture & Fixtures	0	15,000	0	0	$0	0	0.00%
	Total Expenditures	$8,339	$464,017	$267,363	$561,053	$1,109,940	$548,887	97.83%

Fund 10 GENERAL FUND
Function 1000 General Government
Activity 1330 Executive - City Clerk

DEPARTMENT 01

Acct #	Account Name	FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
51001	Salaries- full time	$83,509	$125,000	$82,927	$116,122	$100,613	($15,509)	-13.36%
51012	Vehicle Allowance	1,385	7,200	7,589	5,400	$0	(5,400)	-100.00%
51201	FICA	6,982	9,563	7,357	9,296	$7,697	(1,599)	-17.20%
51202	Group Health	28,269	48,042	48,042	25,000	$25,000	0	0.00%
51203	Retirement	9,492	9,658	9,658	14,221	$14,221	0	0.00%
51205	Worker's compensation	0	187	0	0	$0	0	0.00%
52021	Professional Services	0	0	0	120,000	$10,000	(110,000)	1200.00%
52312	Telephone	2,161	1,400	1,488	1,800	$1,800	0	0.00%
52321	Advertising/City Promotions	10,452	18,000	15,410	20,000	$15,000	(5,000)	-25.00%
52341	Travel & Business Mtg	2,135	2,500	3,536	5,000	$5,000	0	0.00%
52351	Dues & memberships	262	250	140	200	$250	50	25.00%
53001	Office Supplies	60	150	122	500	$500	0	0.00%
52361	Training & Employ Devel	0	0	0	5,000	$1,000	(4,000)	500.00%
53311	Subscriptions & Publications	447	0	50	0	$0	0	0.00%
54121	Machinery & Equipment	0	0	0	0	$0	0	0.00%
54124	Furniture & Fixtures	0	0	0	0	$0	0	0.00%
	Total Expenditures	$145,154	$221,950	$176,319	$322,539	$181,081	($141,458)	-43.86%

FUND 10 GENERAL FUND
Function 1000 General Government
Activity 1340 Executive - General Administration

Department 01

Acct #	Account Name	FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
51001	Salaries- full time	$0	$0	$0	$0	$222,111	$222,111	100.00%
51012	Vehicle Allowance	0	0	0	0	$0	0	0.00%
51201	FICA	0	0	0	0	$16,991	16,991	100.00%
51202	Group Health	0	0	0	0	$50,000	50,000	100.00%
51203	Retirement	0	0	0	0	$0	0	0.00%
51205	Worker's compensation	0	0	0	0	$0	0	0.00%
52143	Rep & Maint by Vndr-Office Equ	0	0	0	0	$1,000	1,000	100.00%
52312	Telephone	0	0	0	0	$2,800	2,800	100.00%
52341	Travel & Business Meetings	0	0	0	0	$5,000	5,000	100.00%
52351	Dues & memberships	0	0	0	0	$500	500	100.00%
52361	Training & Employ Devel	0	0	0	0	$5,000	5,000	100.00%
53001	Office Supplies	0	0	0	0	$350	350	100.00%
53302	Executive Supply & Expense	0	0	0	0	$2,500	2,500	100.00%
53371	Other Supplies	0	0	0	0	$5,000	5,000	100.00%
54124	Furniture & Fixtures	0	0	0	0	$1,000	1,000	100.00%
	Total Expenditures	$0	$0	$0	$0	$312,252	$312,252	100.00%

Fund 10 GENERAL FUND
Function 1000 General Government
Activity 1400 Elections - City Elections

DEPARTMENT 01

Acct #	Account Name	FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
51003	Salaries-Part time	0	$761	0	$0	$0	$0	0.00%
51004	Salaries-Temp Labor w/Fica	0	8,643	11,718	0	$8,643	8,643	100.00%
51201	FICA	0	719	896	0	$661	661	100.00%
52021	Professional Services	9,220	20,313	8,454	0	$20,313	20,313	100.00%
52311	Postage	89	236	0	0	$236	236	100.00%
52381	Contract Labor	27,597	22,833	32,909	0	$22,833	22,833	100.00%
53371	Other Supplies	3,907	6,747	3,936	0	$6,747	6,747	100.00%
57200	Payments to Other Agencies	0	0	0	0	$0	0	0.00%
	Total Expenditures	$40,813	$60,252	$57,913	$0	$59,433	$59,433	100.00%

Fund 10 GENERAL FUND
Function 1000 General Government
Activity 1512 Finance

DEPARTMENT 01

Acct #	Account Name	FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
51001	Salaries- full time	$424,337	$560,593	$312,150	$427,359	$448,586	$21,227	4.97%
51002	Salaries- overtime	1,262	1,250	0	1,250	$0	(1,250)	-100.00%
51003	Salaries- part time	0	0	0	0	$15,000	15,000	100.00%
51012	Vehicle Allowance	1,745	7,200	1,117	5,400	$0	(5,400)	-100.00%
51201	FICA	33,345	43,532	25,026	33,202	$35,464	2,262	6.81%
51202	Group Health	254,482	240,210	240,210	150,000	$200,000	50,000	33.33%
51203	Retirement	60,024	61,072	61,072	53,655	$53,655	0	0.00%
51204	Unemployment	26,762	5,000	0	5,000	$5,000	0	0.00%
51205	Worker's compensation	0	187	0	0	$0	0	0.00%
52021	Professional Services	138,794	0	27,178	150,000	$300,000	150,000	150.00%
52022	Professional Services-Audit Fees	83,950	76,000	62,500	90,000	$175,000	85,000	94.44%
52022	Professional Serv-Internal Auditor	0	0	0	0	$0	0	0.00%
52143	Repairs & maint by vdr-Office Equip	2,130	1,500	2,282	1,800	$1,800	0	0.00%
52311	Postage	2,767	3,500	2,871	3,000	$3,000	0	0.00%
52312	Telephone	2,751	2,025	1,169	2,025	$2,025	0	0.00%
52341	Travel & business mtg	901	3,500	0	3,500	$3,500	0	0.00%
52351	Dues & memberships	1,249	1,400	980	1,000	$1,000	0	0.00%
52361	Training & Employee Development	4,775	2,200	1,397	2,200	$10,000	7,800	354.55%
52381	Contract Labor	0	0	0	0	$0	0	0.00%
52395	Bank Service Charges	180,774	90,000	164,326	154,000	$154,000	0	0.00%
53001	Office supplies	4,694	3,500	2,240	2,500	$3,000	500	20.00%
53371	Other Supplies	1,689	1,000	208	500	$500	0	0.00%
53602	Over & Short	0	0	0	0	$0	0	0.00%
54124	Furniture & Fixtures	140	0	0	0	$0	0	0.00%
54126	Office Equipment	0	25,000	0	6,000	$0	($6,000)	-100.00%
57201	IRS Penalties	0	0	0	0	$3,000	3,000	100.00%
58101	Debt Svc-2018 Bond Issue	0	925,000	1,365,000	918,750	$1,192,500	273,750	29.80%
	Total Expenditures	$1,226,572	$2,053,669	$2,269,726	$2,011,141	$2,607,030	$595,889	29.63%

Fund 10 GENERAL FUND
Function 1000 General Government
Activity 1514 Tax Administration

DEPARTMENT 01

Acct #	Account Name	FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
51001	Salaries- full time	$138,072	$214,919	$135,729	$159,032	$204,530	$45,498	28.61%
51002	Salaries- overtime	0	3,500	0	0	$0	0	0.00%
51003	Salaries- Part Time	0	15,340	0	14,221	$0	(14,221)	-100.00%
51004	Temporary Salaries	0	0	0	0	$0	0	0.00%
51201	FICA	10,588	17,883	10,485	13,254	$15,647	2,393	18.05%
51202	Group Health	141,375	144,126	144,126	100,000	$100,000	0	0.00%
51203	Retirement	21,504	21,880	21,880	22,884	$22,884	0	0.00%
51205	Worker's compensation	0	187	0	0	$0	0	0.00%
52021	Professional Services	26,251	25,000	52,540	50,000	$40,000	(10,000)	-20.00%
52143	Repairs & maint by vdr-Office Equip	1,994	2,000	2,559	2,000	$2,000	0	0.00%
52311	Postage	8,575	7,500	6,002	7,500	$7,500	0	0.00%
52312	Telephone	56	0	190	0	$250	250	100.00%
52321	Advertising/City Promotions	1,706	3,000	3,190	3,000	$3,000	0	0.00%
52331	Printing	19,487	0	0	0	$0	0	0.00%
52341	Travel & business mtg	0	5,000	6,269	5,000	$5,000	0	0.00%
52351	Dues & memberships	100	300	200	400	$400	0	0.00%
52361	Training & Employee Development	4,192	7,000	1,550	8,000	$8,000	0	0.00%
53001	Office supplies	4,310	6,000	3,085	4,500	$4,500	0	0.00%
53602	Over & Short	0	0	0	0	$0	0	0.00%
54121	Machinery & Equipment	0	0	0	0	$0	0	0.00%
54123	Vehicles	0	0	0	0	$0	0	0.00%
54124	Furniture & Fixtures	0	0	0	0	$0	0	0.00%
54126	Office equipment	0	0	0	0	$0	0	0.00%
58108	Lease Payments-Office Equipment	4,067	4,500	749	4,500	$4,500	0	0.00%
	Total Expenditures	$382,277	$478,135	$388,554	$394,291	$418,211	$23,920	6.07%

Fund 10 GENERAL FUND
Function 1000 General Government
Activity 1517 Purchasing

DEPARTMENT 01

Acct #	Account Name	FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
51001	Salaries- full time	$174,340	$219,975	$144,413	$156,464	$269,441	$112,977	72.21%
51012	Vehicle Allowance	1,745	7,200	3,517	0	$0	0	0.00%
51201	FICA	13,146	17,379	11,042	11,969	$20,612	8,643	72.21%
51202	Group Health	84,820	96,084	96,084	50,000	$50,000	0	0.00%
51203	Retirement	20,604	20,959	20,959	15,310	$15,310	0	0.00%
51205	Worker's compensation	0	187	0	0	$0	0	0.00%
52143	Repairs & maint by vdr-Office Equip	2,325	0	2,622	2,929	$3,500	571	612.96%
52311	Postage	79	200	97	120	$120	0	0.00%
52312	Telephone	3,595	3,432	2,181	2,600	$5,000	2,400	92.31%
52321	Advertising/City Promotions	1,030	1,500	590	1,000	$500	(500)	-50.00%
52331	Printing	43	100	0	0	$0	0	0.00%
52341	Travel & business mtg	793	5,000	2,500	2,000	$2,000	0	0.00%
52351	Dues & memberships	565	600	346	500	$650	150	30.00%
52361	Training & employee development	0	5,000	400	1,500	$1,500	0	0.00%
53001	Office supplies	530	1,250	412	1,000	$1,300	300	30.00%
53311	Subscriptions & publications	0	265	40	100	$100	0	0.00%
53371	Other supplies	899	3,000	1,829	1,000	$2,000	1,000	100.00%
	Total Expenditures	$304,513	$382,131	$287,031	$246,492	$372,033	$125,541	50.93%

Fund 10 GENERAL FUND
Function 1000 General Government
Activity 1519 Inventory & Receiving

DEPARTMENT 04

Acct #	Account Name	FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
51001	Salaries- full time	$106,462	$102,884	$104,340	$110,131	$117,850	$7,719	7.01%
51002	Salaries- overtime	0	500	0	500	$0	(500)	-100.00%
51003	Salaries- part time	0	0	0	0	0	0	0.00%
51011	Salaries- on call pay	10,962	10,920	10,962	10,920	$10,920	0	0.00%
51201	FICA	8,615	8,744	8,453	9,299	$9,851	552	5.94%
51202	Group Health	47,980	72,063	72,063	75,000	$75,000	0	0.00%
51203	Retirement	12,216	12,434	12,434	17,718	$17,718	0	0.00%
51205	Worker's compensation	1,195	800	0	0	$0	0	0.00%
52139	Repairs & maint by vdr- Grounds	0	1,000	0	0	$0	0	0.00%
52140	Repairs & maint by vdr- Buildings	468	2,000	289	500	$500	0	0.00%
52143	Repairs & maint by vdr- Office Equip	106	1,500	0	0	$0	0	0.00%
52144	Repairs & maint by vdr- Other Equip	392	550	287	250	$250	0	0.00%
52311	Postage	0	0	0	0	$0	0	0.00%
52312	Telephone	1,006	1,500	845	1,000	$750	(250)	-25.00%
53001	Office supplies	0	600	305	500	$400	(100)	-20.00%
53009	Freight	2,937	2,750	1,611	1,500	$1,500	0	0.00%
53010	Uniform & Clothing	140	1,250	0	2,000	$2,000	0	0.00%
53201	Water & Sewer	66	200	115	150	$150	0	0.00%
53211	Natural Gas	2,051	3,700	2,111	3,000	$3,000	0	0.00%
53221	Electricity	1,258	1,400	1,592	2,500	$2,500	0	0.00%
53261	Gas/Diesel/Oil/Grease	2	150	18	100	$100	0	0.00%
53351	Small Tools	2	800	0	0	$150	150	100.00%
53371	Other supplies	548	4,000	86	0	$9,600	9,600	100.00%
54101	Buildings	0	0	0	6,000	$0	(6,000)	0.00%
54121	Machinery & other equipment	0	30,000	6,071	0	$0	0	0.00%
54124	Furniture & Fixtures	0	0	0	0	$0	0	0.00%
	Total Expenditures	$196,410	$259,745	$221,583	$241,068	$252,239	$11,171	4.63%

Fund 10 GENERAL FUND
Function 1000 General Government
Activity 1530 Legal

DEPARTMENT 01

Acct #	Account Name	FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
51001	Salaries- full time	$144,808	$152,191	$148,266	$195,844	$242,051	$46,207	23.59%
51012	Vehicle Allowance	1,745	7,200	7,228	5,400	$0	(5,400)	-100.00%
51201	FICA	10,937	12,193	11,621	15,395	$18,517	3,122	20.28%
51202	Group Health	84,820	48,042	48,042	50,000	$50,000	0	0.00%
51203	Retirement	23,856	24,269	24,269	25,368	$25,368	0	0.00%
52021	Professional Services	106,904	90,000	203,380	150,000	$250,000	100,000	66.67%
52143	Repairs & maint by vdr- Office Equip	1,320	0	1,094	1,200	$1,500	300	180.00%
52311	Postage	287	250	255	250	$500	250	100.00%
52312	Telephone	1,843	2,000	2,638	2,150	$2,150	0	0.00%
52341	Travel & business mtg	3,060	7,800	1,131	2,000	$2,000	0	0.00%
52351	Dues & memberships	1,176	1,250	746	1,000	$1,500	500	50.00%
52361	Training & employee development	2,183	3,000	1,285	0	$0	0	0.00%
53001	Office supplies	1,283	2,150	1,668	1,750	$1,750	0	0.00%
53311	Subscriptions & publications	1,876	5,200	5,972	8,400	$8,600	200	2.38%
54124	Furniture & Fixtures	0	0	0	0	0	0	0.00%
	Total Expenditures	$386,098	$355,545	$457,594	$458,757	$603,936	$145,179	31.65%

Fund 10 GENERAL FUND
Function 1000 General Government
Activity 1535 Management Information Systems

DEPARTMENT 01

Acct #	Account Name	FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
51001	Salaries- full time	$252,753	$414,508	$225,233	$350,744	$245,627	($105,117)	-29.97%
51002	Salaries- overtime	155	2,500	829	2,500	$2,500	0	0.00%
51011	Salaries-On Call	11,172	10,920	10,962	10,920	$0	(10,920)	-100.00%
51201	FICA	19,646	32,737	17,630	27,859	$18,982	(8,877)	-31.87%
51202	Group Health	141,370	192,168	192,168	125,000	$125,000	0	0.00%
51203	Retirement	29,832	30,358	30,358	42,620	$42,620	0	0.00%
51205	Worker's compensation	1,026	1,361	0	0	$0	0	0.00%
52041	Professional/Tech-Software	402,619	307,000	344,740	320,000	$320,000	0	0.00%
52140	Repairs & maint by vdr- Buildings	0	0	752	0	$0	0	0.00%
52141	Rep & Maint by Vndr-Vehicles	0	500	0	0	$0	0	0.00%
52144	Repairs & maint by Vdr- Other Equip	1,076	2,000	0	0	$0	0	0.00%
52312	Telephone	303,687	358,600	319,232	280,000	$380,000	100,000	35.71%
52341	Travel & business mtg	0	2,500	13	1,000	$1,000	0	0.00%
52351	Dues & memberships	0	1,500	0	1,000	$1,000	0	0.00%
52361	Training & employee development	499	7,500	2,950	5,000	$5,000	0	0.00%
53001	Office supplies	303	500	188	350	$350	0	0.00%
53002	Data Processing Supplies	9,930	10,000	6,207	10,000	$10,000	0	0.00%
53211	Natural Gas	0	0	50	100	$100	0	100.00%
53261	Gas/Oil/Grease	157	300	401	400	$400	0	0.00%
53371	Other Supplies	1,921	10,000	1,066	5,000	$5,000	0	0.00%
54124	Furniture & Fixtures	0	3,500	1,628	5,000	$0	(5,000)	-100.00%
54125	Computer Equipment	95,830	0	15,225	25,000	$0	(25,000)	-100.00%
	Total Expenditures	$1,271,976	$1,388,452	$1,169,632	$1,212,493	$1,157,579	($54,914)	-4.53%

Fund 10 GENERAL FUND
Function 1000 General Government
Activity 1540 Human Resources

DEPARTMENT 01

Acct #	Account Name	FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
51001	Salaries- full time	$404,953	$416,660	$467,421	$498,842	$521,226	$22,384	4.49%
51002	Salaries- overtime	0	500	0	0	$0	0	0.00%
51003	Salaries- part time	0	0	0	0	$0	0	0.00%
51004	Salaries-temps	0	10,000	0	0	$0	0	0.00%
51012	Vehicle Allowance	1,745	7,200	7,228	5,400	$0	(5,400)	-100.00%
51201	FICA	30,359	33,228	35,651	38,575	$39,874	1,299	3.37%
51202	Group Health	197,928	168,147	168,147	200,000	$200,000	0	0.00%
51203	Retirement	45,396	46,191	46,191	79,761	$79,761	0	0.00%
51205	Worker's compensation	0	0	0	0	$0	0	0.00%
52021	Professional Services	25,498	35,440	28,842	105,000	$35,500	(69,500)	-66.19%
52041	Prof Serv-Software & Support	0	0	0	25,470	$28,548	3,078	189.22%
52143	Repairs & maint by vdr- Office Equip	2,771	3,700	4,510	5,000	$3,700	(1,300)	-26.00%
52311	Postage	842	1,000	815	1,000	$1,000	0	0.00%
52312	Telephone	1,552	2,325	2,165	2,325	$2,325	0	0.00%
52321	Advertising/City Promotions	591	2,800	787	1,000	$5,000	4,000	400.00%
52331	Printing	723	800	616	0	$500	500	100.00%
52341	Travel & business mtg	4,975	8,000	6,838	10,000	$10,000	0	0.00%
52351	Dues & memberships	682	900	250	500	$500	0	0.00%
52361	Training & employee development	4,821	20,000	2,544	5,000	$5,000	0	0.00%
52381	Contracted Labor	0	0	0	0	$0	0	0.00%
53001	Office supplies	2,688	4,200	3,667	3,500	$3,500	0	0.00%
53311	Subscriptions & publications	600	700	0	0	$0	0	0.00%
53371	Other supplies	0	0	0	0	$0	0	0.00%
53372	Employee Recognition	9,621	18,300	6,387	10,000	$15,000	5,000	50.00%
54124	Furniture & Fixtures	1,277	0	382	1,000	$1,000	0	100.00%
54126	Office equipment	0	0	24,386	0	$6,254	6,254	100.00%
	Total Expenditures	$737,022	$780,091	$806,825	$992,373	$958,688	($33,685)	-3.39%

Fund 10 GENERAL FUND
Function 1000 General Government
Activity 1555 Risk Management

DEPARTMENT 01

Acct #	Account Name	FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
52300	General Insurance/Property	$831,522	$748,000	$929,705	$1,034,800	$1,015,640	($19,160)	-1.85%
	Total Expenditures	**$831,522**	**$748,000**	**$929,705**	**$1,034,800**	**$1,015,640**	**($19,160)**	**-1.85%**

Fund 10 GENERAL FUND
Function 1000 General Government
Activity 1565 General Gov't Bldg. & Grounds

DEPARTMENT 01

Acct #	Account Name	FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
51001	Salaries- full time	$268,411	$309,093	$270,834	$312,882	$581,652	$268,770	85.90%
51002	Salaries- overtime	290	6,500	5,560	6,500	$6,500	0	0.00%
51003	Salaries- part time	0	0	0	0	$25,000	25,000	100.00%
51201	FICA	19,900	24,143	20,939	24,433	$69,435	45,002	184.18%
51202	Group Health	282,760	240,210	240,210	225,000	$225,000	0	0.00%
51203	Retirement	37,272	37,927	37,927	48,128	$48,128	0	0.00%
51205	Worker's compensation	2,308	1,800	1,251	13,863	$13,863	0	0.00%
52139	Repairs & maint by vdr- Grounds	827	60,000	0	0	$0	0	0.00%
52140	Repairs & maint by vdr- Buildings	59,132	2,250	73,383	80,000	$86,000	6,000	7.50%
52141	Repairs & maint by vdr- Vehicles	746	3,500	2,047	2,500	$2,500	0	0.00%
52144	Repairs & maint by vdr- Other Equip	2,352	1,800	3,401	3,500	$3,500	0	0.00%
52171	Equipment Rental	0	0	0	0	$0	0	0.00%
52312	Telephone	2,357	2,500	1,617	1,800	$2,500	700	38.89%
53001	Office Supplies	0	0	0	0	$0	0	0.00%
53010	Uniforms & Clothing	654	13,000	2,312	5,000	$5,000	0	0.00%
53201	Water & Sewer	11,755	50,000	11,051	13,000	$9,000	(4,000)	-30.77%
53211	Natural Gas	10,103	180,000	12,250	10,000	$50,000	40,000	400.00%
53221	Electricity	149,948	10,615	146,924	145,000	$160,000	15,000	10.34%
53231	Stormwater Fees	10,614	8,000	10,614	8,500	$11,000	2,500	29.41%
53261	Gas/Diesel/Oil/Grease	3,579	1,000	5,561	8,000	$7,000	(1,000)	-12.50%
53301	Food & Banquets	89	2,500	90	150	$500	350	233.33%
53351	Small tools	291	0	840	1,500	$1,500	0	100.00%
53371	Other Supplies	20,519	0	18,449	15,000	$20,000	5,000	175.00%
54101	Buildings/Improvements	20,308	0	20,276	10,000	$10,000	0	100.00%
54121	Machinery & Equipment	0	0	305	0	$0	0	0.00%
	Total Expenditures	$904,214	$954,838	$885,844	$934,756	$1,338,078	$403,322	43.15%

Fund 10 GENERAL FUND
Function 1000 General Government
Activity 1575 General Engineering

DEPARTMENT 04

Acct #	Account Name	FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
51001	Salaries- full time	$263,243	$281,421	$250,737	$264,622	$300,435	$35,813	13.53%
51201	FICA	19,749	21,529	18,870	20,244	$22,983	2,739	13.53%
51202	Group Health	79,960	120,105	120,105	75,000	$75,000	0	0.00%
51203	Retirement	34,452	35,056	35,056	25,033	$25,033	0	0.00%
51205	Worker's compensation	600	600	0	0	$0	0	0.00%
52021	Professional Services	180	13,241	301	50,000	$60,000	10,000	20.00%
52041	Professional/Technical-Software	5,349	50,000	49,797	50,000	$55,000	5,000	10.00%
52141	Repairs & maint by vdr-Vehicles	420	4,000	2,520	4,000	$4,000	0	0.00%
52143	Repairs & maint by vdr- Office Equip	2,144	3,000	1,965	3,000	$7,000	4,000	133.33%
52144	Repairs & maint by vdr- Other	0	500	0	0	$0	0	0.00%
52311	Postage	3	150	48	0	$0	0	0.00%
52312	Telephone	3,116	5,400	10,042	9,000	$11,000	2,000	22.22%
52331	Printing	0	200	0	0	$0	0	0.00%
52341	Travel & business mtg	828	5,000	0	1,000	$3,000	2,000	200.00%
52351	Dues & memberships	165	1,000	1,000	1,000	$1,000	0	0.00%
52361	Training & employee development	3,069	3,000	577	1,000	$1,000	0	0.00%
53001	Office supplies	1,651	3,000	3,081	4,200	$4,200	0	0.00%
53002	Data Processing Supplies	0	350	197	350	$350	0	0.00%
53261	Gas/Diesel/Oil & Grease	2,938	7,500	4,347	5,500	$10,000	4,500	81.82%
53311	Subscriptions & publications	0	50	0	0	$0	0	0.00%
53371	Other Supplies	251	250	1,406	1,500	$1,500	0	0.00%
54121	Machinery & Equipment	0	0	0	0	$0	0	0.00%
	Total Expenditures	$418,118	$555,352	$500,052	$515,449	$581,501	$66,052	12.81%

Fund 10 GENERAL FUND
Function 1000 General Government
Activity 1580 Records Management

DEPARTMENT 01

Acct #	Account Name	FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
51001	Salaries- full time	$81,981	$96,872	$95,071	$101,679	$115,662	$13,983	13.75%
51002	Salaries-Over time	0	250	0	0	$250	250	100.00%
51003	Salaries-Part Time	0	0	0	0	$0	0	0.00%
51201	FICA	6,019	7,430	7,005	7,778	$8,867	1,089	14.00%
51202	Group Health	56,550	48,042	48,042	50,000	$50,000	0	0.00%
51203	Retirement	10,368	10,545	10,545	16,359	$16,359	0	0.00%
51205	Worker's compensation	0	0	0	0	$0	0	0.00%
52041	Prof Serv-Sofware & Support	0	0	0	0	$5,000	5,000	100.00%
52143	Repairs & maint by vdr-Office Equip	2,172	1,500	2,358	2,500	$0	(2,500)	-100.00%
52311	Postage	9	150	12	25	$25	0	0.00%
52341	Travel & business mtg	0	1,900	512	1,000	$2,000	1,000	100.00%
52351	Dues & memberships	0	350	160	250	$250	0	0.00%
52361	Training & employee development	530	1,300	650	500	$500	0	0.00%
53001	Office supplies	597	700	429	500	$1,000	500	100.00%
54124	Furniture & Fixtures	0	1,200	0	1,200	$1,200	0	0.00%
54126	Office Equipment	0	0	0	0	$0	0	0.00%
	Total Expenditures	$158,226	$170,239	$164,784	$181,791	$201,113	$19,322	10.63%

Fund 10 GENERAL FUND
Function 1000 General Government
Activity 1590 Customer Service

DEPARTMENT 01

Acct #	Account Name	FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
51001	Salaries- full time	$413,208	$441,439	$429,026	$451,283	$532,121	$80,838	17.91%
51002	Salaries- overtime	0	1,000	0	0	$0	0	0.00%
51003	Salaries-Part Time	3,688	30,680	0	30,680	$30,680	0	0.00%
51004	Salaries-Temp	0	0	895	0	$0	0	0.00%
51201	FICA	30,730	36,193	31,677	36,870	$43,054	6,184	16.77%
51202	Group Health	282,759	288,252	288,252	275,000	$275,000	0	0.00%
51203	Retirement	43,020	43,768	43,768	74,751	$74,751	0	0.00%
51205	Worker's compensation	1,282	1,000	0	0	$0	0	0.00%
52143	Repairs & maint by vdr-Office Equip	1,007	1,300	1,169	1,000	$1,000	0	0.00%
52311	Postage	174,215	165,000	168,629	165,000	$165,000	0	0.00%
52312	Telephone	1,796	1,200	1,137	1,300	$1,300	0	0.00%
52331	Printing	59,042	52,000	44,069	52,000	$55,312	3,312	6.37%
52341	Travel & Business Mtg	0	500	70	600	$1,500	900	150.00%
52361	Training & Employee Development	0	0	0	0	$0	0	0.00%
53001	Office supplies	6,613	5,000	11,386	10,000	$12,000	2,000	20.00%
54124	Furniture & Fixtures	0	500	1,914	0	$0	0	0.00%
54126	Office Equipment	0	0	0	0	$0	0	0.00%
	Total Expenditures	$1,017,361	$1,067,832	$1,021,994	$1,098,484	$1,191,718	$93,234	8.49%

Fund 10 GENERAL FUND
Function 1000 General Government
Activity 1595 General Administration Fees

DEPARTMENT 01

Acct #	Account Name	FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
52351	Dues & memberships	$243,958	$170,000	$180,902	$205,000	$210,000	$5,000	2.44%
	Total Expenditures	$243,958	$170,000	$180,902	$205,000	$210,000	$5,000	2.44%

Fund 10 GENERAL FUND
Function 2000 Judicial
Activity 2650 Municipal Court

DEPARTMENT 01

Acct #	Account Name	FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
51001	Salaries- full time	$249,814	$291,230	$222,250	$434,842	$258,763	($176,079)	-40.49%
51002	Salaries-overtime	661	500	162	500	$1,000	500	100.00%
51003	Salaries- part time	0	0	0	0	$189,000	189,000	100.00%
51011	Salaries- on call pay	0	0	0	0	$3,000	3,000	100.00%
51012	Vehicle Allowance	0	0	0	0	$7,200	7,200	100.00%
51201	FICA	17,899	22,317	16,512	33,304	$52,373	19,069	57.26%
51202	Group insurance	102,200	144,126	144,126	200,000	$200,000	0	0.00%
51203	Retirement	32,184	28,044	28,044	34,851	$34,851	0	0.00%
51205	Worker's compensation	0	187	0	0	$0	0	0.00%
52021	Professional Services	112,960	112,200	156,317	14,000	$120,000	106,000	757.14%
52140	Repairs & maint by vdr- Buildings	0	0	0	0	$5,000	5,000	100.00%
52143	Repairs & maint by vdr- Office Equip	827	900	733	750	$750	0	0.00%
52151	Rental/Land & Buildings	6,242	0	0	0	$0	0	0.00%
52311	Postage	0	0	0	350	$1,000	650	135.00%
52313	Internet/Monitoring Services	0	0	0	0	$5,000	5,000	100.00%
52341	Travel & business mtg	0	0	0	1,000	$1,000	0	100.00%
52351	Dues & memberships	0	0	0	0	$0	0	0.00%
52361	Training & employee development	0	0	0	0	$3,900	3,900	100.00%
52395	Bank Charges	0	300	0	0	$0	0	0.00%
53001	Office supplies	0	0	0	1,000	$6,000	5,000	116.67%
53201	Water & Sewer	325	2,000	609	750	$750	0	0.00%
53221	Electricity	16,493	30,000	18,727	20,000	$20,000	0	0.00%
53371	Other Supplies	0	0	0	0	$1,000	1,000	100.00%
57103	Police Training Fund	70,379	72,000	69,582	72,000	$72,000	0	0.00%
57104	State Police Pension Fund	66,973	43,500	82,492	70,000	$70,000	0	0.00%
54101	Buildings/Improvements	70,544	0	0	0	$0	0	0.00%
54102	Leasehold Improvements	0	0	0	0	$0	0	0.00%
54121	Machinery & Equipment	0	0	0	0	$0	0	0.00%
54124	Furniture & Fixtures	0	0	0	0	$4,500	4,500	100.00%
54126	Office equipment	0	0	0	0	$0	0	0.00%
58101	Debt Service Allocation	0	0	0	0	$0	0	0.00%
	Total Expenditures	$747,499	$747,304	$739,554	$883,347	$1,057,087	$173,740	19.67%

Fund 10 GENERAL FUND
Function 3000 Public Safety
Activity 3210 Police - Administration

DEPARTMENT 06

Acct #	Account Name	FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
51001	Salaries- full time	$822,500	$1,016,821	$816,688	$826,246	$844,656	$18,410	2.23%
51002	Salaries- overtime	2,486	1,000	9,324	1,000	$1,000	0	0.00%
51003	Salaries- part Time	19,544	55,224	16,272	55,224	$55,224	0	0.00%
51201	FICA	63,313	82,088	63,205	67,509	$68,917	1,408	2.09%
51202	Group Health	360,600	336,294	336,294	250,000	$250,000	0	0.00%
51203	Retirement	134,280	139,075	139,075	125,171	$125,171	0	0.00%
51204	Unemployment	3,352	0	0	0	$0	0	0.00%
51205	Worker's compensation	18,214	13,000	0	0	$0	0	0.00%
52021	Professional Services	24,869	25,000	29,263	25,000	$25,000	0	0.00%
52041	Professional/Technical-Software	178,730	0	203,612	251,000	$251,000	0	100.00%
52143	Repairs & maint by vdr- Office Equip	11,791	12,393	9,193	10,000	$10,000	0	0.00%
52144	Repairs & maint by vdr- Other Equip	0	1,000	0	0	$0	0	0.00%
52311	Postage	4,212	3,500	3,505	3,150	$3,000	(150)	-4.76%
52312	Telephone	96,365	94,000	93,721	90,000	$80,000	(10,000)	-11.11%
52313	Internet & Monitoring Services	4,681	4,600	5,545	4,600	$5,000	400	8.70%
52321	Advertising & Promotions	753	2,000	740	1,500	$1,500	0	0.00%
52331	Printing	8,904	6,000	1,642	6,000	$6,000	0	0.00%
52341	Travel & business mtg	21,979	24,000	17,661	22,000	$22,000	0	0.00%
52351	Dues & memberships	21,042	24,000	21,317	24,000	$28,642	4,642	19.34%
52361	Training & employee development	28,103	30,000	8,179	20,000	$20,000	0	0.00%
53001	Office supplies	24,506	25,000	24,460	24,000	$22,000	(2,000)	-8.33%
53010	Uniform & Clothing	3,404	2,500	2,677	2,500	$2,500	0	0.00%
53020	Crime Prevention Supplies	925	2,000	2,980	2,500	$2,500	0	0.00%
53231	Stormwater Fees	3,656	4,445	3,656	4,500	$4,000	(500)	-11.11%
53311	Subscriptions & publications	1,225	2,000	1,465	2,000	$2,000	0	0.00%
53371	Other Supplies	2,261	4,000	3,398	2,500	$2,500	0	0.00%
57102	911 Dispatch	314,383	314,500	314,391	314,500	$314,500	0	0.00%
54121	Machinery & Other Equipment	0	0	0	0	$0	0	0.00%
	Total Expenditures	$2,176,077	$2,224,440	$2,128,262	$2,134,900	$2,147,110	$12,210	0.57%

Fund 10 GENERAL FUND
Function 3000 Public Safety
Activity 3220 Police - Crime Control & Investigation

DEPARTMENT 06

Acct #	Account Name	FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
51001	Salaries- full time	$6,336,454	$6,526,717	$6,185,758	$6,934,215	$8,492,279	$1,558,064	22.47%
51002	Salaries- overtime	377,389	325,000	362,960	325,000	$400,000	75,000	23.08%
51003	Salaries- part time	510	46,020	0	46,020	$46,020	0	0.00%
51005	Salaries- cares	249,799	0	0	0	$0	0	0.00%
51011	Salaries- on call	54,331	55,000	73,159	55,000	$55,000	0	0.00%
51201	FICA	524,637	531,885	495,568	563,058	$687,987	124,929	22.19%
51202	Group Health	3,245,298	3,074,688	3,074,688	3,000,000	$3,000,000	0	0.00%
51203	Retirement	893,220	924,902	924,902	1,047,692	$1,047,692	0	0.00%
51205	Worker's compensation	119,095	86,870	25,693	124,673	$124,673	0	0.00%
52141	Repairs & maint by vdr- Vehicles	188,054	150,000	103,149	110,000	$110,000	0	0.00%
52142	Repairs & maint by vdr- Comm Equip	25,843	66,800	7,644	25,000	$25,000	0	0.00%
52144	Repairs & maint by vdr- Other Equip	76,613	110,000	85,265	110,000	$90,000	(20,000)	-18.18%
52341	Travel & Bus Meeting Exp	0	0	0	0	$0	0	0.00%
52361	Training & Employ Devel	0	0	82	0	$0	0	0.00%
52365	Training-CJCC Proj Safe Ngbrhd	0	0	0	0	$0	0	0.00%
52391	Impound Vehicles	6,326	7,500	5,942	7,500	$6,500	(1,000)	-13.33%
52394	Investigative Expense	18,371	38,000	9,781	15,000	$15,000	0	0.00%
53001	Office Supplies	0	0	0	0	$0	0	0.00%
53010	Uniform & Clothing	90,787	100,000	76,017	90,000	$95,000	5,000	5.56%
53022	Investigative Supplies	34,613	35,000	32,063	40,000	$40,000	0	0.00%
53025	Drug Dog Expense	6,101	10,500	7,806	7,500	$8,500	1,000	13.33%
53261	Gas/Diesel/Oil/Grease	307,793	310,000	438,614	410,000	$410,000	0	0.00%
53371	Other Supplies	6,711	25,000	7,790	7,000	$7,000	0	0.00%
53371 CES	Other Supplies	13,734	0	9,812	0	$0	0	0.00%
54121 CES	Machinery & Other Equipment	18,600	0	417	0	$0	0	0.00%
54121	Machinery & Other Equipment	60,835	0	642,871	0	$0	0	0.00%
54123	Vehicles	626,179	0	32,843	0	$0	0	0.00%
54124	Furniture & Fixtures	8,517	3,500	2,725	2,500	$2,500	0	0.00%
54125	Computer equipment	2,485	7,000	4,446	0	$0	0	0.00%
54128 006 001	Grant Equip-SB-B9-1219	20,695	0	0	0	$0	0	0.00%
54128 006 002	J.A.G. Equipment Grant	20,120	0	1,410	0	$0	0	0.00%
54129 006 003	Grant Travel GOHS	0	0	492	0	$0	0	0.00%
	Total Expenditures	$13,333,111	$12,434,382	$12,611,898	$12,920,158	$14,663,151	$1,742,993	13.49%

Fund 10 GENERAL FUND
Function 3000 Public Safety
Activity 3226 Custody of Prisoners

DEPARTMENT 06

Acct #	Account Name	FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
52023	Medical Services-Prisoner	$0	$0	$0	$0	$0	$0	0.00%
52392	Jail Board	0	175,000	65,824	50,000	$60,000	10,000	20.00%
	Total Expenditures	$0	$175,000	$65,824	$50,000	$60,000	$10,000	20.00%

Fund 10 GENERAL FUND
Function 3000 Public Safety
Activity 3240 Police - Training

DEPARTMENT 06

Acct #	Account Name	FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
51001	Salaries- full time	$186,688	$222,600	$196,865	$215,063	$176,644	($38,419)	-17.86%
51002	Salaries- overtime	7,343	5,600	11,466	5,600	$5,600	0	0.00%
51005	Salaries- cares	7,085	0	0	0	$0	0	0.00%
51201	FICA	15,067	17,457	15,606	16,881	$13,942	(2,939)	-17.41%
51202	Group Health	72,112	72,063	72,063	75,000	$75,000	0	0.00%
51203	Retirement	20,400	21,133	21,133	32,387	$32,387	0	0.00%
51205	Worker's compensation	2,102	1,500	0	0	$0	0	0.00%
53010	Uniform & Clothing	140	1,000	895	1,000	$1,000	0	0.00%
53023	Training Supplies	39,275	49,000	18,204	33,000	$53,020	20,020	60.67%
54121	Machinery & Equipment	0	0	0	0	$0	0	0.00%
54126	Office Equipment	0	0	0	0	$0	0	0.00%
	Total Expenditures	$350,212	$390,353	$336,232	$378,931	$357,593	($21,338)	-5.63%

Fund 10 GENERAL FUND
Function 3000 Public Safety
Activity 3250 Police - Special Detail Services

DEPARTMENT 06

Acct #	Account Name	FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
51001	Salaries- full time	$168,215	$277,227	$101,369	$191,080	$246,933	$55,853	29.23%
51002	Salaries- overtime	2,628	5,000	943	5,000	$5,000	0	0.00%
51005	Salaries- cares	6,785	0	0	0	$0	0	0.00%
51201	FICA	13,424	21,590	7,595	15,000	$19,273	4,273	28.48%
51202	Group Health	144,247	144,126	144,126	50,000	$50,000	0	0.00%
51203	Retirement	38,676	40,053	40,053	17,451	$17,451	0	0.00%
51205	Worker's compensation	4,203	3,000	0	0	$0	0	0.00%
53010	Uniform & Clothing	0	0	300	0	$0	0	0.00%
53027	School Liaison Supplies	0	4,000	0	500	$0	(500)	-100.00%
53371	Other Supplies	0	0	0	0	$4,000	4,000	100.00%
54121	Machinery & Other Equipment	0	0	0	0	$0	0	0.00%
	Total Expenditures	$378,178	$494,996	$294,386	$279,031	$342,657	$63,626	22.80%

Fund 10 GENERAL FUND
Function 3000 Public Safety
Activity 3260 Police Stations & Buildings

DEPARTMENT 06

Acct #	Account Name	FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
52139	Repairs & maint by vdr- Grounds	$2,524	$2,000	$1,454	$7,000	$2,500	($4,500)	-64.29%
52140	Repairs & maint by vdr- Buildings	32,560	45,000	41,368	45,000	$55,000	10,000	22.22%
53201	Water & Sewer	10,029	10,000	8,504	9,500	$9,000	(500)	-5.26%
53211	Natural Gas	7,306	18,000	13,510	12,000	$20,000	8,000	66.67%
53221	Electricity	97,198	92,000	83,567	85,000	$85,000	0	0.00%
53371	Other supplies	19,782	21,000	20,526	20,000	$20,000	0	0.00%
54101	Building & Improvements/Stations	0	0	0	0	$0	0	0.00%
	Total Expenditures	$169,399	$188,000	$168,929	$178,500	$191,500	$13,000	7.28%

Fund 10 GENERAL FUND
Function 3000 Public Safety
Activity 3290 Police - Crossing Guards

DEPARTMENT 06

Acct #	Account Name	FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
51003	Salaries- part time	105,233	210,600	114,235	210,600	$210,600	0	0.00%
51201	FICA	8,051	16,111	8,739	16,111	$16,111	0	0.00%
51202	Group Health	0	0	0	0	$0	0	0.00%
51203	Retirement	0	0	0	0	$0	0	0.00%
51205	Worker's compensation	0	0	0	0	$0	0	0.00%
53010	Uniforms & Clothing	0	500	701	100	$100	0	0.00%
	Total Expenditures	$113,284	$227,211	$123,675	$226,811	$226,811	$0	0.00%

Fund 10 GENERAL FUND
Function 3000 Public Safety
Activity 3910 Police - Humane Services

DEPARTMENT 06

Acct #	Account Name	FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
51001	Salaries- full time	$212,063	$227,274	$228,675	$242,642	$276,009	$33,367	13.75%
51002	Salaries- overtime	7,074	15,000	8,505	15,000	$15,000	0	0.00%
51003	Salaries- part Time	38,093	40,000	28,072	40,000	$40,000	0	0.00%
51011	Salaries- on call	10,962	10,920	10,962	10,920	$10,920	0	0.00%
51201	FICA	19,999	22,430	20,586	23,605	$26,158	2,553	10.81%
51202	Group Health	144,244	168,147	168,147	150,000	$150,000	0	0.00%
51203	Retirement	28,872	29,902	29,902	39,038	$39,038	0	0.00%
51205	Worker's compensation	3,503	2,687	0	0	$0	0	0.00%
52021	Professional Services	400	2,500	800	1,000	$1,000	0	0.00%
52139	Repairs & Maint by Vdr- Grounds	0	250	96	0	$0	0	0.00%
52140	Repairs & Maint by Vdr- Building	3,461	5,000	5,373	5,000	$5,000	0	0.00%
52141	Repairs & Maint by Vdr- Vehicles	3,469	5,800	5,653	5,500	$8,500	3,000	54.55%
52143	Repairs & maint by vdr- Office Equip	800	800	718	800	$800	0	0.00%
52144	Repairs & maint by vdr- Other Equip	0	0	0	0	$0	0	0.00%
53010	Uniform & Clothing	1,980	2,500	1,344	2,000	$2,500	500	25.00%
53025	Sterilization Expense-GDOA Grant	860	0	140	0	$0	0	0.00%
53026	Animal Health	5,683	15,000	11,309	12,000	$12,000	0	0.00%
53028	Safety Supplies-Animal Control	1,000	1,000	0	500	$500	0	0.00%
53029	Animal Food	3,431	7,500	3,991	4,500	$6,500	2,000	44.44%
53030	Euthanasia	1,078	1,900	1,746	1,500	$2,000	500	33.33%
53201	Water & Sewer	4,038	3,200	2,714	2,500	$2,500	0	0.00%
53211	Natural Gas	8,513	8,500	4,744	5,500	$5,500	0	0.00%
53221	Electricity	23,348	24,300	19,458	24,000	$24,000	0	0.00%
53261	Gas/Diesel/Oil/Grease	7,065	12,000	8,065	8,500	$9,000	500	5.88%
53371	Other Supplies	1,360	1,400	1,828	1,600	$1,600	0	0.00%
54123	Vehicles	0	0	0	0	$0	0	0.00%
	Total Expenditures	$531,296	$608,010	$562,828	$596,105	$638,525	$42,420	7.12%

Fund 10 GENERAL FUND
Function 3000 Public Safety
Activity 3510 Fire - Administration

DEPARTMENT 05

Acct #	Account Name	FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
51001	Salaries- full time	$391,294	$389,825	$371,025	$386,962	$416,375	$29,413	7.60%
51002	Salaries-Over time	0	500	232	0	$1,500	1,500	100.00%
51011	Salaries-On Call Pay	2,223	3,120	2,715	3,120	$3,120	0	0.00%
51201	FICA	29,388	30,099	27,986	29,841	$32,206	2,365	7.92%
51202	Group Health	109,330	144,126	144,126	125,000	$125,000	0	0.00%
51203	Retirement	54,420	56,362	56,362	60,509	$60,509	0	0.00%
51204	Unemployment	0	2,500	0	2,500	$2,500	0	0.00%
51205	Worker's compensation	628	6,500	0	0	$0	0	0.00%
51206	Cancer & Ltd Insurance	18,804	1,056	25,476	1,056	$29,000	27,944	2646.21%
52021	Professional Services	21,470	30,000	21,275	30,000	$30,000	0	0.00%
52041	Professional-Software	10,201	14,500	14,230	14,500	$28,830	14,330	98.83%
52143	Repairs & maint by vdr-Office Equip	1,955	2,000	1,991	2,000	$2,000	0	0.00%
52311	Postage	41	150	378	100	$600	500	500.00%
52331	Printing	61	300	128	200	$200	0	0.00%
52341	Travel & business mtg	1,444	10,000	5,687	7,500	$7,500	0	0.00%
52351	Dues & memberships	3,884	5,200	3,890	5,200	$5,200	0	0.00%
52361	Training & Employee Development	500	2,500	0	1,000	$1,000	0	0.00%
53001	Office supplies	1,937	2,500	2,560	2,500	$2,500	0	0.00%
53231	Stormwater Fees	4,415	4,690	5,506	8,911	$8,911	0	0.00%
53311	Subscriptions & publications	0	0	0	0	$0	0	0.00%
57102	911 Dispatch	104,805	104,800	104,797	104,800	$104,800	0	0.00%
54123	Vehicles	0	0	0	0	$0	0	0.00%
54124	Furniture & Fixtures	0	0	0	0	$0	0	0.00%
54127	Grant Equipment	0	0	0	0	$0	0	0.00%
	Total Expenditures	$756,800	$810,728	$788,362	$785,699	$861,751	$76,052	9.68%

Fund 10 GENERAL FUND
Function 3000 Public Safety
Activity 3520 Fire - Suppression

DEPARTMENT 05

Acct #	Account Name	FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
51001	Salaries- full time	$4,600,719	$4,256,119	$4,699,311	$5,325,597	$6,503,681	$1,178,084	22.12%
51002	Salaries-Overtime	176,384	125,000	243,525	200,000	$200,000	0	0.00%
51005	Salaries- cares	168,505	0	0	0	$0	0	0.00%
51011	Salaries-On Call Pay	0	3,120	0	0	$0	0	0.00%
51201	FICA	368,088	335,395	367,426	422,708	$512,832	90,123	21.32%
51202	Group Health	1,967,818	2,161,890	2,161,890	2,700,000	$2,700,000	0	0.00%
51203	Retirement	657,780	681,283	681,283	805,381	$805,381	0	0.00%
51205	Worker's compensation	7,250	77,992	1,188	83,345	$83,345	0	0.00%
51206	Cancer & Ltd Insurance	0	24,110	0	24,110	$0	(24,110)	-100.00%
52141	Repairs & maint by vdr- Vehicles	141,941	120,000	125,642	120,000	$120,000	0	0.00%
52144	Repairs & maint by vdr- Other Equip	3,590	5,000	933	1,500	$1,500	0	0.00%
52146	Repairs & maint - Air Packs	12,124	30,000	18,383	30,000	$30,000	0	0.00%
53010	Uniform & Clothing	48,749	50,000	56,028	80,000	$80,000	0	0.00%
53011	Personal Protective Clothing	7,952	100,000	70,869	115,000	$115,000	0	0.00%
53024	Fire Fighting Supplies	18,997	30,000	23,900	30,000	$30,000	0	0.00%
53261	Gas/Diesel/Oil/Grease	74,653	90,000	131,332	120,000	$145,000	25,000	20.83%
53301	Food & Banquets	1,313	3,000	2,682	3,000	$3,000	0	0.00%
53371 CES	Other Supplies	22,893	0	11,448	0	$0	0	0.00%
53371	Other Supplies	516	10,000	1,524	10,000	$10,000	0	0.00%
54121	Machinery & other equipment	59,610	0	156,256	0	$0	0	0.00%
54123	Vehicles	0	0	0	0	$0	0	0.00%
54124	Furniture & Fixtures	0	13,400	13,475	1,000	$0	(1,000)	-100.00%
58104	Fire Trucks-Lease payments	19,663	94,771	117,980	185,980	$0	(185,980)	-100.00%
	Total Expenditures	$8,358,545	$8,211,080	$8,885,077	$10,257,621	$11,339,739	$1,082,117	10.55%

Fund 10 GENERAL FUND
Function 3000 Public Safety
Activity 3530 Fire - Prevention

DEPARTMENT 05

Acct #	Account Name	FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
51001	Salaries- full time	$349,855	$335,888	$313,809	$326,917	$355,686	$28,769	8.80%
51002	Salaries-Exempt Overtime	984	0	1,919	0	$0	0	0.00%
51005	Salaries- cares	13,820	0	0	0	$0	0	0.00%
51011	Salaries-On Call Pay	10,962	10,920	10,962	10,920	$10,920	0	0.00%
51201	FICA	28,131	26,531	24,722	25,845	$28,045	2,201	8.52%
51202	Group Health	109,317	144,126	144,126	125,000	$125,000	0	0.00%
51203	Retirement	50,280	52,074	52,074	52,884	$52,884	0	0.00%
51205	Worker's compensation	532	5,500	0	0	$0	0	0.00%
51206	Cancer & Ltd Insurance	0	1,339	0	1,339	$0	(1,339)	-100.00%
52144	Repairs & Maint. by vdr-Other Equip	579	1,200	327	500	$500	0	0.00%
52331	Printing	4,997	5,000	4,936	5,000	$5,000	0	0.00%
52341	Travel & business mtg	2,731	5,000	946	5,000	$5,000	0	0.00%
52351	Dues & Memberships	300	400	300	400	$400	0	0.00%
52361	Training & employee development	558	1,500	500	1,500	$750	(750)	-50.00%
53001	Office supplies	453	500	297	250	$250	0	0.00%
53311	Subscription & Publication	1,575	1,800	1,346	1,800	$7,000	5,200	288.89%
53371	Other Supplies	623	1,000	1,001	1,000	$1,000	0	0.00%
54123	Vehicles	0	0	0	0	$0	0	0.00%
	Total Expenditures	$575,696	$592,778	$557,264	$558,355	$592,435	$34,081	6.10%

Fund 10 GENERAL FUND
Function 3000 Public Safety
Activity 3540 Fire - Training

DEPARTMENT 05

Acct #	Account Name	FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
51001	Salaries- full time	$263,176	$370,260	$256,552	$264,065	$308,958	$44,893	17.00%
51002	Salaries-Exempt Overtime	776	0	4,826	0	$0	0	0.00%
51005	Salaries- cares	9,570	0	0	0	$0	0	0.00%
51011	Salaries-On Call Pay	8,739	7,830	8,247	7,830	$7,830	0	0.00%
51201	FICA	10,956	28,924	20,016	20,800	$24,234	3,434	16.51%
51202	Group Health	72,893	144,126	144,126	100,000	$100,000	0	0.00%
51203	Retirement	35,040	36,288	36,288	44,013	$44,013	0	0.00%
51205	Worker's compensation	290	3,000	0	0	$0	0	0.00%
51206	Cancer & Ltd Insurance	0	1,056	0	1,056	$0	(1,056)	-100.00%
52331	Printing	85	150	114	0	$150	150	100.00%
52341	Travel and Business mtg	6,946	20,000	3,039	7,500	$7,500	0	0.00%
52351	Dues & Memberships	0	400	0	0	$0	0	0.00%
52361	Training and Employee Development	21,403	30,000	22,228	30,000	$30,000	0	0.00%
53001	Office Supplies	186	300	174	350	$350	0	0.00%
53010	Uniforms & Clothing	0	0	0	0	$0	0	0.00%
53028	Safety Supplies	4,135	5,000	5,285	5,000	$5,000	0	0.00%
53351	Small Tools	1,690	2,000	22	1,500	$1,500	0	0.00%
53371	Other Supplies	4,249	6,000	3,387	4,000	$4,000	0	0.00%
54121	Machinery & Equipment	155,083	32,000	37,603	2,771	$2,771	0	0.00%
54123	Vehicles	4,762	0	0	0	$0	0	0.00%
	Total Expenditures	$599,979	$687,334	$541,908	$488,885	$536,306	$47,421	9.70%

Fund 10 GENERAL FUND
Function 3000 Public Safety
Activity 3550 Fire - Communications

DEPARTMENT 05

Acct #	Account Name	FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
52142	Repairs and Maint. by vdrs- Comm Equip	$16,441	$18,000	$3,974	$10,000	$10,000	$0	0.00%
52312	Telephone	18,980	15,000	15,711	20,000	$24,000	4,000	20.00%
53311	Subscriptions/Publications	3,903	6,000	3,643	4,000	$4,000	0	0.00%
53371	Other Supplies	180	500	178	250	$250	0	0.00%
54122	Communication Equipment	0	0	0	0	0	0	0.00%
54125	Computer equipment	0	0	0	0	0	0	0.00%
	Total Expenditures	$39,503	$39,500	$23,506	$34,250	$38,250	$4,000	11.68%

Fund 10 GENERAL FUND
Function 3000 Public Safety
Activity 3570 Fire Stations & Buildings

DEPARTMENT 05

Acct #	Account Name	FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
52139	Repairs & maint by vdr- Grounds	$3,994	$10,000	$9,569	$10,000	$10,000	$0	0.00%
52140	Repairs & maint by vdr- Buildings	24,824	40,000	46,087	40,000	$40,000	0	0.00%
52144	Repairs & maint by vdr-Other Equip	1,624	3,000	591	500	$500	0	0.00%
53201	Water & Sewer	15,364	16,000	16,697	16,000	$16,000	0	0.00%
53211	Natural Gas	4,505	6,000	5,695	6,000	$6,000	0	0.00%
53221	Electricity	43,182	48,000	40,102	45,000	$45,000	0	0.00%
53371	Other supplies	8,784	18,000	16,537	17,000	$18,500	1,500	8.82%
54101	Building & Improvements	0	0	0	6,000	$0	(6,000)	0.00%
58101	Debt Service Allocation	0	0	0	0	$0	0	0.00%
	Total Expenditures	$102,277	$141,000	$135,278	$140,500	$136,000	($4,500)	-3.20%

Fund 10 GENERAL FUND
Function 4000 Public Works
Activity 4100 - Administration
Department 04

Acct #	Account Name	FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
51001	Salaries-Full Time	$129,212	$190,405	$138,095	$202,633	$145,220	($57,413)	-28.33%
51002	Salaries-Over Time	20	0	115	0	$0	$0	0.00%
51201	FICA	7,643	14,566	9,140	15,502	$11,109	(4,392)	-28.33%
51202	Group Health	55,980	72,063	72,063	100,000	$100,000	0	0.00%
51203	Retirement	20,916	21,278	21,278	32,599	$32,599	0	0.00%
51204	Unemployment	0	3,500	0	3,500	$3,500	0	0.00%
51205	Worker's compensation	29,967	8,813	0	0	$0	0	0.00%
52139	Repairs & maint by vdr- Grounds	0	500	0	0	$0	0	0.00%
52140	Repairs & maint by vdr- Buildings	1,397	5,000	2,264	2,500	$2,500	0	0.00%
52143	Repairs & maint by vdr- Office Equip	818	1,000	628	1,000	$1,000	0	0.00%
52144	Repairs & maint by vdr- Other Equip	299	1,000	1,135	2,000	$2,000	0	0.00%
52311	Postage	228	100	45	100	$100	0	0.00%
52312	Telephone	19,679	14,000	16,255	20,000	$18,000	(2,000)	-10.00%
52331	Printing	116	210	175	250	$700	450	180.00%
52341	Travel & business mtg	0	2,000	106	500	$500	0	0.00%
52351	Dues & memberships	412	500	169	0	$2,700	2,700	100.00%
52361	Travel & Employee Development	0	4,500	2,155	3,500	$5,000	1,500	42.86%
53001	Office supplies	7,652	5,000	8,603	10,000	$10,000	0	0.00%
53010	Uniform & Clothing	114	850	93	850	$250	(600)	-70.59%
53201	Water & Sewer	2,143	4,000	3,119	3,500	$3,500	0	0.00%
53211	Natural Gas	10,787	9,000	15,655	20,000	$16,000	(4,000)	-20.00%
53221	Electricity	20,001	20,000	17,782	20,000	$21,000	1,000	5.00%
53231	Stormwater Fees	4,165	5,000	4,165	5,000	$5,000	0	0.00%
53371	Other supplies	8,556	15,000	11,069	4,000	$4,000	0	0.00%
54101	Building/Improvements	0	12,000	12,224	13,000	$0	(13,000)	-100.00%
54126	Office Equipment	0	0	3,936	0	$0	0	0.00%
	Total Expenditures	$320,104	$410,285	$340,270	$460,434	$384,678	($75,755)	-16.45%

Fund 10 GENERAL FUND
Function 4000 Public Works
Activity 4221 - Roadways & Walkways

Department 04

Acct #	Account Name	FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
51001	Salaries- full time	$653,804	$979,747	$612,998	$995,427	$1,196,780	$201,353	20.23%
51002	Salaries- overtime	2,759	13,350	1,999	13,350	$5,000	(8,350)	-62.55%
51011	Salaries- on call pay	6,582	8,500	4,392	8,500	$8,500	0	0.00%
51201	FICA	54,583	76,622	56,836	77,822	$92,586	14,765	18.97%
51202	Group Health	415,785	696,609	696,609	675,000	$675,000	0	0.00%
51203	Retirement	100,164	101,913	101,913	142,597	$142,597	0	0.00%
51205	Worker's compensation	153,165	46,000	34,297	210,370	$210,370	0	0.00%
52021	Professional Services	0	15,000	5,600	20,000	$20,000	0	0.00%
52026	Tree Removal Services	10,900	25,000	6,150	10,000	$10,000	0	0.00%
52141	Repairs & maint by vdr- Vehicles	103,578	75,000	92,173	90,000	$90,000	0	0.00%
52144	Repairs & maint by vdr- Other Equip	18,724	25,000	36,610	40,000	$40,000	0	0.00%
52171	Rental/Equipment & Vehicles	3,457	3,000	3,405	5,000	$5,000	0	0.00%
52361	Training & employee development	4,780	7,000	4,886	3,000	$7,000	4,000	133.33%
53010	Uniform & Clothing	4,459	10,500	4,041	13,000	$10,500	(2,500)	-19.23%
53050	Pavement marking material	4,674	6,000	2,861	5,000	$7,500	2,500	50.00%
53051	Sign material	15,359	17,801	13,231	15,500	$15,500	0	0.00%
53055	Streets Maint-Supplies & Material	37,114	45,000	37,751	40,000	$40,000	0	0.00%
53057	Mosquito Control	13,016	16,000	16,667	16,000	$16,000	0	0.00%
53261	Gas/Diesel/Oil/Grease	58,022	75,000	106,741	95,000	$95,000	0	0.00%
53351	Small tools	1,796	2,050	1,029	2,000	$2,000	0	0.00%
53371	Other supplies	45,130	60,000	57,478	68,460	$20,000	(48,460)	-70.79%
54031	Streets/LMIG	0	0	1,301,261	0	$840,647	840,647	100.00%
54121	Machinery & other equipment	6,499	6,500	86	10,000	$0	(10,000)	-100.00%
54123	Vehicles	38,070	228,000	98,400	100,000	$6,800	(93,200)	-93.20%
	Total Expenditures	$1,752,421	$2,539,592	$3,297,413	$2,656,026	$3,556,780	$900,755	33.91%

Fund 10 GENERAL FUND
Function 4000 Public Works
Activity 4226 - Grounds Maintenance

Department 04

Acct #	Account Name	FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
51001	Salaries- full time	$303,164	$420,240	$269,208	$352,951	$734,420	$381,469	108.08%
51002	Salaries- overtime	70	7,500	152	7,500	$7,500	0	0.00%
51003	Salaries- part time	0	40,000	0	0	$30,000	30,000	100.00%
51201	FICA	22,086	35,782	19,820	27,575	$87,551	59,977	217.51%
51202	Group Health	162,570	336,294	336,294	175,000	$175,000	0	0.00%
51203	Retirement	42,912	43,665	43,665	42,362	$42,362	0	0.00%
51205	Worker's compensation	63,264	19,561	0	0	$0	0	0.00%
52141	Repairs & maint by vdr- vehicles	2,215	4,500	6,348	6,000	$9,000	3,000	50.00%
52144	Repairs & maint by vdr- Other Equip	14,189	15,000	15,577	15,000	$19,000	4,000	26.67%
53010	Uniform & Clothing	1,233	3,000	988	4,000	$6,500	2,500	62.50%
53201	Water & Sewer	17,987	10,500	16,276	20,000	$15,000	(5,000)	-25.00%
53261	Gas/Diesel/Oil/Grease	17,526	20,500	29,049	28,000	$37,000	9,000	32.14%
53351	Small tools	501	2,000	41	1,000	$1,000	0	0.00%
53371	Other supplies	10,455	26,000	23,689	31,000	$27,600	(3,400)	-10.97%
57010	Prisoner Detail - Houston County	0	0	0	0	$0	0	0.00%
54121	Machinery & other equipment	0	0	0	0	$0	0	0.00%
54122	Communication equipment	0	0	0	0	$0	0	0.00%
54123	Vehicles	0	40,000	32,800	0	$0	0	0.00%
	Total Expenditures	$658,172	$1,024,542	$793,907	$710,388	$1,191,933	$481,546	67.79%

Fund 10 GENERAL FUND
Function 4000 Public Works
Activity 4260 - Street Lights

Department 04

Acct #	Account Name	FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
53222	Street Lights-Electricity	$957,697	$865,000	$977,052	$984,000	$984,000	$0	0.00%
54035	Street Lights-New	0	0	0	0	0	0	0.00%
	Total Operating Expenditures	$957,697	$865,000	$977,052	$984,000	$984,000	$0	0.00%

Fund 10 GENERAL FUND
Function 4000 Public Works
Activity 4270 - Traffic Engineering

DEPARTMENT 08

Acct #	Account Name	FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
51001	Salaries- full time	$100,693	$99,769	$100,420	$116,636	$131,184	$14,548	12.47%
51002	Salaries- Overtime	1,290	4,000	3,174	4,000	$4,000	0	0.00%
51011	Salaries-On Call	11,676	10,920	10,962	10,920	$10,920	0	0.00%
51201	FICA	8,439	8,774	8,533	10,064	$11,177	1,113	11.06%
51202	Group Health	31,990	48,042	48,042	50,000	$50,000	0	0.00%
51203	Retirement	12,084	12,293	12,293	18,659	$18,659	0	0.00%
51205	Worker's compensation	0	0	0	0	$0	0	0.00%
52021	Professional Services	3,000	23,500	7,500	9,500	$45,000	35,500	373.68%
52041	Prof Service-Software & Support	450	500	62	0	$0	0	0.00%
52141	Repairs & maint by vdr- Vehicles	508	2,500	6,495	10,000	$10,000	0	0.00%
52143	Repairs & maint by vdr- Office Equip	0	0	405	500	$500	0	100.00%
52144	Repairs & maint by vdr- Other Equip	42,304	109,620	60,010	95,000	$95,000	0	0.00%
52311	Postage	0	30	132	150	$150	0	0.00%
52312	Telephone	3,580	2,200	1,702	2,000	$2,000	0	0.00%
52341	Travel & business mtg	0	2,750	634	1,000	$1,000	0	0.00%
52351	Dues & memberships	100	200	100	200	$200	0	0.00%
52361	Training & Employee Development	0	2,500	450	1,000	$1,000	0	0.00%
53001	Office supplies	59	300	0	100	$100	0	0.00%
53261	Gas/Diesel/Oil/Grease	2,292	4,000	5,238	5,000	$5,000	0	0.00%
53371	Other supplies	1,782	6,500	6,230	6,000	$6,130	130	2.17%
54101	Buildings/Improvements	0	0	0	0	$0	0	0.00%
54121	Machinery & other equipment	0	110,000	0	0	$0	0	0.00%
54123	Vehicles	0	0	0	0	$0	0	0.00%
54126	Office Equipment	0	0	4,225	1,000	$0	(1,000)	-100.00%
	Total Expenditures	$220,246	$448,398	$276,606	$341,729	$392,020	$50,291	14.72%

Fund 10 GENERAL FUND
Function 4000 Public Works
Activity 4800 - Vehicle Maintenance

Department 04

Acct #	Account Name	FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
51001	Salaries- full time	$493,600	$552,335	$440,167	$526,982	$594,935	$67,953	12.89%
51002	Salaries- overtime	172	2,750	108	2,750	$2,750	0	0.00%
51011	Salaries- on call pay	10,752	10,920	10,962	10,920	$10,920	0	0.00%
51201	FICA	37,673	43,300	33,767	41,360	$46,558	5,198	12.57%
51202	Group Health	232,787	360,315	360,315	300,000	$300,000	0	0.00%
51203	Retirement	61,464	62,535	62,535	79,118	$79,118	0	0.00%
51205	Worker's compensation	93,231	28,187	0	0	$0	0	0.00%
52139	Repairs & maint by vdr- Grounds	0	1,500	180	0	$0	0	0.00%
52140	Repairs & maint by vdr- Building	1,100	2,000	2,425	2,000	$2,000	0	0.00%
52141	Repairs & maint by vdr- Vehicles	3,585	6,000	4,822	6,600	$6,600	0	0.00%
52143	Repairs & maint by vdr- Other Equip	1,346	1,500	851	1,000	$1,000	0	0.00%
52171	Equipment Rental	0	250	0	0	$0	0	0.00%
52312	Telephone	0	200	0	0	$0	0	0.00%
52361	Training & Employee Development	1,185	3,000	2,537	3,700	$3,700	0	0.00%
53001	Office supplies	946	1,300	719	500	$500	0	0.00%
53010	Uniform & Clothing	2,031	2,750	2,959	2,750	$6,000	3,250	118.18%
53201	Water & Sewer	1,764	2,000	1,392	2,000	$2,000	0	0.00%
53211	Natural Gas	3,056	4,000	4,846	5,500	$8,500	3,000	54.55%
53221	Electricity	1,713	1,600	1,245	1,600	$1,600	0	0.00%
53261	Gas/Diesel/Oil/Grease	4,524	8,500	9,526	10,000	$10,000	0	0.00%
53351	Small tools	3,926	4,000	3,877	4,400	$4,400	0	0.00%
53371	Other supplies	8,255	8,320	9,141	10,080	$10,080	0	0.00%
53601	Inventory write off	0	0	0	0	$0	0	0.00%
54101	Buildings/Improvements	0	0	0	0	$0	0	0.00%
54121	Machinery & other equipment	0	0	0	0	$0	0	0.00%
54122	Communication equipment	0	0	0	0	$0	0	0.00%
54123	Vehicles	0	40,000	40,000	0	$0	0	0.00%
54126	Office equipment	0	0	0	0	$0	0	0.00%
	Total Expenditures	$963,109	$1,147,262	$992,374	$1,011,260	$1,090,661	$79,401	7.85%

Fund 10 GENERAL FUND
Function 6000 Recreation
Activity 6110 Recreation - Administration

Department 07

Acct #	Account Name	FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
51001	Salaries- full time	$181,526	$184,168	$184,482	$195,907	$222,856	$26,949	13.76%
51011	Salaries-On Call	60	0	60	0	$0	0	0.00%
51201	FICA	13,538	14,089	13,781	14,987	$17,048	2,062	13.76%
51202	Group Health	71,441	72,063	72,063	75,000	$75,000	0	0.00%
51203	Retirement	21,576	21,951	21,951	31,518	$31,518	0	0.00%
51205	Worker's compensation	539	2,000	0	0	$0	0	0.00%
52141	Repairs & maint by vdr- Vehicles	4,981	7,000	12,092	13,000	$13,000	0	0.00%
52142	Repairs & maint by vdr- Com Equip	0	0	0	0	$0	0	0.00%
52143	Repairs & maint by vdr- Office Equip	6,180	6,000	9,716	8,000	$8,000	0	0.00%
52311	Postage	0	100	1	50	$0	(50)	-100.00%
52312	Telephone	3,574	3,200	3,288	3,700	$3,700	0	0.00%
52331	Printing	1,200	1,000	600	0	$0	0	0.00%
52341	Travel & business meeting expense	4,121	6,000	5,268	6,000	$6,000	0	0.00%
52351	Dues & memberships	1,889	1,200	6,180	3,800	$6,000	2,200	57.89%
53001	Office supplies	1,503	1,500	823	1,500	$1,500	0	0.00%
53010	Uniforms & Clothing	1,115	1,200	753	1,000	$2,000	1,000	100.00%
53201	Water & Sewer	25,522	16,000	43,358	45,000	$30,000	(15,000)	-33.33%
53211	Natural Gas	35,979	24,000	35,040	36,000	$36,000	0	0.00%
53221	Electricity	211,055	175,000	238,871	235,000	$265,000	30,000	12.77%
53231	Stormwater Fees	14,520	14,550	17,652	26,750	$26,750	0	0.00%
53261	Gas/Diesel/Oil/Grease	15,655	14,000	22,359	22,000	$22,000	0	0.00%
53301	Food and banquets	2,105	1,200	1,177	1,200	$1,200	0	0.00%
53371	Other Supplies	1,891	1,900	1,765	1,900	$1,900	0	0.00%
54124	Furniture & Fixtures	0	0	0	0	$0	0	0.00%
	Total Expenditures	$619,969	$568,121	$691,281	$722,312	$769,472	$47,161	6.53%

Fund 10 GENERAL FUND
Function 6000 Recreation
Activity 6120 Recreation-Participants/Supervision

Department 07

Acct #	Account Name	FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
51001	Salaries- full time-supervision	$355,282	$364,903	$347,644	$372,377	$500,168	$127,791	34.32%
51002	Salaries- overtime-supervision	0	1,000	0	1,000	$1,000	0	0.00%
51003	Salaries- part time	97,856	155,000	159,477	180,000	$180,000	0	0.00%
51011	Salaries-on Call	0	1,300	0	1,300	$1,300	0	0.00%
51201	FICA	34,756	39,948	38,185	42,433	$52,209	9,776	23.04%
51202	Group Health	238,150	216,189	216,189	200,000	$200,000	0	0.00%
51203	Retirement	45,084	45,868	45,868	62,668	$62,668	0	0.00%
51205	Worker's compensation	1,617	6,187	0	0	$0	0	0.00%
52144	Repairs & maint by vdr- Other Equip	0	1,000	0	0	$0	0	0.00%
52171	Equipment Rental	0	50	0	0	$0	0	0.00%
52311	Postage	81	375	123	200	$200	0	0.00%
52312	Telephone	3,492	1,300	3,604	4,000	$4,000	0	0.00%
52331	Printing	0	250	102	150	$150	0	0.00%
52381	Contract Labor	1,998	4,500	5,038	4,500	$4,500	0	0.00%
52382	Contract Labor/Referees & Officials	5,516	65,000	48,747	50,000	$50,000	0	0.00%
53001	Office Supplies	3,794	2,000	3,622	5,000	$5,000	0	0.00%
53070	Athletic Equipment	88,385	110,000	117,221	110,000	$110,000	0	0.00%
53071	Ceramics Supplies	0	0	0	0	$0	0	0.00%
53072	Swimming Supplies	10,911	15,000	6,061	12,000	$12,000	0	0.00%
53304	Concession Supplies & Exp	8,304	25,000	43,995	40,000	$40,000	0	0.00%
53311	Subscriptions & publications	0	100	0	0	$0	0	0.00%
53371	Other supplies	6,597	5,000	10,428	6,000	$6,000	0	0.00%
071 52144	Repairs & maint by vdr- Other Equip	0	500	0	0	$0	0	0.00%
071 52311	Postage	0	625	0	0	$0	0	0.00%
071 52312	Telephone	0	400	0	0	$0	0	0.00%
071 52331	Printing	0	300	0	0	$0	0	0.00%
071 52381	Contract Labor	100	500	(50)	0	$2,000	2,000	100.00%
071 53001	Office Supplies	385	2,000	669	1,000	$1,000	0	0.00%
071 53071	Ceramics Supplies	5,600	9,000	8,826	9,000	$9,000	0	0.00%
071 53311	Subscriptions & publications	0	100	0	0	$2,500	2,500	100.00%
071 53371	Other supplies	2,381	4,000	3,944	3,500	$3,500	0	0.00%
54121	Machinery & other equipment	0	0	0	0	$0	0	0.00%
54124	Furniture & Fixtures	0	0	0	0	$0	0	0.00%
54126	Office Equipment	0	0	0	0	$0	0	0.00%
54127	Prks & Playground Equipment	9,575	0	0	0	$0	0	0.00%
54211	CWIP-Sports Complex	0	0	0	0	$0	0	0.00%
	Total Expenditures	$919,862	$1,077,395	$1,059,694	$1,105,128	$1,247,195	$142,067	12.86%

Fund 10 GENERAL FUND
Function 6000 Recreation
Activity 6122 Recreation - Centers

Department 07

Acct #	Account Name	FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
51001	Salaries- full time (Maint Staff)	$342,904	$388,508	$320,633	$397,379	$65,232	($332,147)	-83.58%
51002	Salaries- overtime	0	2,000	61	2,000	$2,000	0	0.00%
51003	Salaries- part time	32,194	51,000	55,169	80,000	$85,000	5,000	6.25%
51011	Salaries-on Call	60	5,000	0	0	$5,000	5,000	100.00%
51201	FICA	27,603	34,158	27,939	36,672	$12,028	(24,644)	-67.20%
51202	Group Health	238,150	240,210	240,210	275,000	$275,000	0	0.00%
51203	Retirement	39,624	40,319	40,319	61,966	$61,966	0	0.00%
51205	Worker's compensation	1,617	6,000	0	0	$0	0	0.00%
52138	Repairs & maint by vdr- Parks	5,004	5,000	2,777	1,000	$1,000	0	0.00%
52139	Repairs & maint by vndr- grounds	24,782	22,500	26,570	22,500	$22,500	0	0.00%
52140	Repairs & maint by vdr- Buildings	26,130	23,750	27,848	30,000	$30,000	0	0.00%
52144	Repairs & maint by vdr- Other Equip	12,267	11,000	13,949	11,000	$11,000	0	0.00%
52171	Equipment Rental	2,732	3,000	2,358	2,000	$2,000	0	0.00%
52312	Telephone	1,638	2,300	1,234	2,000	$2,000	0	0.00%
53010	Uniform & Clothing	892	2,000	1,293	2,000	$2,000	0	0.00%
53090	Chemicals	0	0	0	0	$0	0	0.00%
53091	Fertilizer	0	0	0	0	$0	0	0.00%
53261	Gas/Diesel/Oil/Grease	41	0	0	0	$0	0	0.00%
53351	Small tools	1,878	3,500	2,121	2,500	$2,500	0	0.00%
53371	Other Supplies	43,012	25,000	27,030	25,000	$25,000	0	0.00%
54101	Buildings/Improvements	0	0	62,559	0	$0	0	0.00%
54102	Leasehold Improvements	0	0	0	0	$0	0	0.00%
54121	Machinery & Equipment	30,071	0	636	0	$0	0	0.00%
54122	Communication Equipment	26,287	0	0	0	$0	0	0.00%
54123	Vehicles	0	0	0	0	$0	0	0.00%
54128	Wellston/Olympia Park	0	0	0	0	$0	0	0.00%
54130	Parks & Playgrounds	19,864	175,000	0	0	$0	0	0.00%
58101	Debt Service Allocation	0	0	0	0	$0	0	0.00%
	Total Expenditures	$876,751	$1,040,245	$852,705	$951,017	$604,226	($346,791)	-36.47%

Fund 10 General Fund
Function 6000 Recreation
Activity 6130 - Golf Course

Department 07

Acct #	Account Name	FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
51001	Salaries- full time	$61,764	$64,053	$63,691	$68,100	$192,986	$124,886	183.39%
51002	Salaries- overtime	0	2,500	0	0	$0	0	0.00%
51003	Salaries- part time	77,688	95,000	91,655	115,000	$80,000	(35,000)	-30.43%
51201	FICA	10,589	12,359	12,226	14,007	$20,883	6,876	49.09%
51202	Group Health	47,630	48,042	48,042	50,000	$50,000	0	0.00%
51203	Retirement	7,908	8,046	8,046	10,957	$10,957	0	0.00%
51205	Worker's compensation	269	1,000	0	0	$0	0	0.00%
52139	Repairs & maint by vndr- grounds	9,626	12,000	7,122	7,500	$5,000	(2,500)	-33.33%
52140	Repairs & maint by vndr- buildings	609	1,300	379	500	$500	0	0.00%
52141	Repairs & maint by vndr- vehicles	531	1,700	1,228	1,700	$1,700	0	0.00%
52143	Repairs & maint by vndr- Office Equip	0	350	0	0	$0	0	0.00%
52144	Repairs & maint by vndr- Other Equip	1,883	2,500	6,003	3,000	$3,000	0	0.00%
52148	Repairs & maint by vndr- Golf Carts	12,691	11,500	19,065	15,000	$5,000	(10,000)	-66.67%
52149	Repairs & Maint by vndr-Irrigation System	7,664	3,500	6,507	7,500	$7,500	0	0.00%
52171	Equipment Rental	0	0	7,061	0	$0	0	0.00%
52312	Telephone	3,905	2,500	2,168	2,500	$2,500	0	0.00%
52313	Internet/Monitoring Services	1,542	850	3,491	2,500	$2,500	0	0.00%
52321	Advertising/City Promotions	0	750	67	100	$100	0	0.00%
52331	Printing	73	250	72	100	$100	0	0.00%
52341	Travel & business meeting expense	3,298	3,800	285	1,000	$2,500	1,500	150.00%
52351	Dues & memberships	3,998	3,500	4,446	4,000	$4,000	0	0.00%
52361	Training & employee development	608	350	1,349	1,500	$2,500	1,000	66.67%
52395	Bank Charges	7,767	3,000	7,255	7,000	$7,000	0	0.00%
53001	Office Supplies	466	450	775	1,000	$1,000	0	0.00%
53010	Uniform & Clothing	2,083	2,000	332	0	$2,000	2,000	100.00%
53090	Chemicals	22,931	24,000	22,494	28,000	$32,000	4,000	14.29%
53091	Fertilizer	16,040	17,000	13,603	17,000	$17,000	0	0.00%
53201	Water & Sewer	646	600	410	2,281	$600	(1,681)	-73.70%
53221	Electricity	22,603	21,000	17,568	18,000	$18,000	0	0.00%
53231	Stormwater Fees	0	0	434	0	$1,000	1,000	100.00%
53261	Gas/Diesel/Oil/Grease	7,617	12,000	15,061	10,000	$20,000	10,000	100.00%
53351	Small tools	325	300	72	500	$500	0	0.00%
53371	Other supplies	22,788	20,000	20,779	20,000	$20,000	0	0.00%
54121	Machinery & Other Equipment	41,458	0	0	0	$0	0	0.00%
58107	Lease Payments-Golf Carts	39,051	39,051	39,051	39,051	$39,051	0	0.00%
	Total Expenditures	$436,051	$415,251	$420,735	$447,796	$549,877	$102,081	22.80%

Fund 10 General Fund
Function 6000 Recreation
Activity 6131 - Sports Facility Athletic Field

Department 07

Acct #	Account Name	FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
51003	Salaries- part time	$0	$0	$0	$0	$0	$0	0.00%
52381	Contract Labor	0	0	0	65,000	$0	($65,000)	-100.00%
52026	Tree Removal Services	13,400	5,000	11,975	15,000	$15,000	$0	0.00%
52139	Repairs & maint by vndr- grounds	21,259	18,000	31,782	21,000	$21,000	0	0.00%
52171	Equipment Rental	2,437	5,000	2,517	5,000	$5,000	0	0.00%
53010	Uniform & Clothing	954	1,500	1,492	2,000	$2,000	0	0.00%
53090	Chemicals	9,411	8,000	7,941	11,000	$11,000	0	0.00%
53091	Fertilizer	8,430	8,000	11,640	11,000	$11,000	0	0.00%
53261	Gas/Diesel/Oil/Grease	12,413	14,000	12,308	14,000	$14,000	0	0.00%
53351	Small tools	7,571	4,600	1,597	5,000	$5,000	0	0.00%
	Total Expenditures	$75,875	$64,100	$81,252	$149,000	$84,000	($65,000)	-43.62%

Fund 10 General Fund
Function 6000 Recreation
Activity - 6135 Tennis Facility

Department 07

Acct #	Account Name	FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
52331	Tennis Facility - Printing	$0	$0	$0	$0	$0	$0	0.00%
52351	Tennis Facility - Dues & Membership	0	0	1,305	1,000	$1,000	0	0.00%
53001	Tennis Facility - Office Supplies	0	0	703	1,000	$1,000	0	0.00%
53221	Tennis Facility - Electricity	0	0	0	0	$0	0	0.00%
53371	Tennis Facility - Other Supplies	0	0	120	0	$0	0	0.00%
	Total Expenditures	$0	$0	$2,128	$2,000	$2,000	$0	0.00%

Fund 10 GENERAL FUND
Function 6000 Recreation
Activity 6160 Civic Center/Auditorium

Department 01

Acct #	Account Name	FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
51010	Salaries-Auditorium	$4,769	$10,000	$15,116	$10,000	$12,000	$2,000	20.00%
52140	Repairs & maint by vdr- Buildings	0	5,400	0	5,400	$0	(5,400)	-100.00%
52144	Repairs & maint by vdr- Other Equip	0	1,100	196	1,100	$1,100	0	0.00%
52381	Contract Labor	430	4,000	3,993	4,000	$4,000	0	0.00%
53371	Other supplies	50	5,000	5,033	5,000	$5,000	0	0.00%
54101	Buildings/Improvements	0	0	0	0	$0	0	0.00%
54121	Machinery & other equipment	0	0	0	0	$0	0	0.00%
	Total Expenditures	$5,249	$25,500	$24,339	$25,500	$22,100	($3,400)	-13.33%

Fund 10 GENERAL FUND
Function 6000 Recreation
Activity 6170 Recreation - Senior Citizens

Department 07

Acct #	Account Name	FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
51001	Salaries- full time	$87,559	$83,708	$92,644	$113,764	$127,938	$14,174	12.46%
51003	Salaries- part time	19,791	28,000	10,537	28,000	$28,000	0	0.00%
51201	FICA	7,469	8,546	7,009	10,845	$11,929	1,084	10.00%
51202	Group Health	47,630	48,042	48,042	75,000	$75,000	0	0.00%
51203	Retirement	10,152	10,331	10,331	18,115	$18,115	0	0.00%
51205	Worker's compensation	269	1,000	0	0	$0	0	0.00%
52144	Repairs & Maint by Vdr- Other Equip	864	4,000	3,864	5,000	$0	(5,000)	-100.00%
52311	Postage	0	50	0	0	$0	0	0.00%
52312	Telephone	573	200	482	600	$600	0	0.00%
52331	Printing	0	100	0	0	$0	0	0.00%
53001	Office Supplies	1,597	1,515	262	500	$500	0	0.00%
53073	Senior Citizens expense	3,340	8,000	7,842	8,000	$8,000	0	0.00%
53371	Other supplies	2,183	3,000	809	1,000	$2,500	1,500	150.00%
54101	Buildings/Improvements	0	0	0	0	$0	0	0.00%
54121	Machinery & other equipment	0	0	0	0	$0	0	0.00%
54124	Furniture & Fixtures	0	0	0	0	$0	0	0.00%
	Total Expenditures	$181,427	$196,492	$181,824	$260,824	$272,582	$11,758	4.51%

Fund 10 GENERAL FUND
FUNCTION 7000 City Development
Activity 7510 - Community Development

Department 08

Acct #	Account Name	FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
51001	Salaries- full time	$175,364	$180,767	$169,382	$0	$0	$0	0.00%
51004	Temporary Salaries	$4,735	$0	$35,194	$0	0	0	0.00%
51012	Vehicle Allowance	554	7,200	369	0	0	0	0.00%
51201	FICA	13,485	14,379	15,310	0	0	0	0.00%
51202	Group Health	36,837	72,063	72,063	0	0	0	0.00%
51203	Retirement	16,956	22,060	22,060	0	0	0	0.00%
51205	Worker's compensation	0	0	0	0	0	0	0.00%
52021	Professional Services	0	0	0	0	0	0	0.00%
52041	Professional/Technical-Software	29,020	5,255	0	0	0	0	0.00%
52117	Beautification	2,394	2,450	2,398	0	0	0	0.00%
52139	Repairs & maint by vendor- Grounds	53,964	67,450	60,427	0	0	0	0.00%
52311	Postage	0	400	0	0	0	0	0.00%
52312	Telephone	689	810	40	0	0	0	0.00%
52321	Advertising/City Promotions	400	2,260	5,248	0	0	0	0.00%
52331	Printing	805	900	865	0	0	0	0.00%
52341	Travel & business mtg	0	6,560	700	0	0	0	0.00%
52351	Dues & memberships	650	2,360	2,029	0	0	0	0.00%
52361	Training & employee development	1,694	5,040	155	0	0	0	0.00%
53001	Office supplies	76	1,545	1,237	0	0	0	0.00%
53201	Water & Sewer	8,106	10,000	7,727	0	0	0	0.00%
53221	Electricity	9,736	10,800	8,556	0	0	0	0.00%
53301	Food and Banquets	1,250	2,200	2,150	0	0	0	0.00%
53311	Subscriptions & publications	0	150	0	0	0	0	0.00%
53371	Other supplies	3,339	8,000	6,791	0	0	0	0.00%
53374	Baygall Creek Greenway	2,480	3,000	1,824	0	0	0	0.00%
57001	Local Assistance Grant	0	0	0	0	0	0	0.00%
54123	Vehicles	0	0	0	0	0	0	0.00%
54125	Computer Eqipment	5,863	0	1,194	0	0	0	0.00%
7636 52121	Family Connection Contract	48,600	43,000	32,865	0	50,000	50,000	100.00%
7636 52341	Travel & business mtg	0	0	0	0	0	0	0.00%
7636 54121	Machinery & Equipment	2,864	0	0	0	0	0	0.00%
	Total Expenditures	$419,859	$468,649	$448,582	$0	$50,000	$50,000	100.00%

Fund 10 GENERAL FUND
FUNCTION 7000 City Development
Activity 7220 - Building & Transportation

Department 08

Acct #	Account Name	FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
51001	Salaries- full time	$377,528	$398,353	$351,277	$414,691	$520,475	$105,784	25.51%
51002	Salaries- over time	0	500	0	500	$0	(500)	-100.00%
51201	FICA	28,303	30,512	26,420	31,762	$39,816	8,054	25.36%
51202	Group Health	93,145	192,168	192,168	175,000	$175,000	0	0.00%
51203	Retirement	44,388	45,161	45,161	64,363	$64,363	0	0.00%
51205	Worker's compensation	0	0	0	0	$0	0	0.00%
52021	Professional Services	66,012	110,000	88,173	125,000	$125,000	0	0.00%
52041	Professional/Tech-Software	17,307	10,000	9,308	11,000	$0	(11,000)	-100.00%
52141	Repairs & maint by vdr- Vehicles	2,765	2,500	5,664	8,000	$5,000	(3,000)	-37.50%
52143	Repairs & maint by vdr-Office Equip	2,341	2,000	2,768	2,000	$2,000	0	0.00%
52311	Postage	106	250	47	100	$100	0	0.00%
52312	Telephone	4,443	3,500	4,375	5,000	$5,000	0	0.00%
52321	Advertising/City Promotion	50	250	30	0	$300	300	100.00%
52331	Printing	279	400	279	200	$200	0	0.00%
52341	Travel & business mtg	0	250	0	750	$750	0	0.00%
52351	Dues & memberships	110	300	0	300	$300	0	0.00%
52361	Training & employee development	0	1,000	636	750	$750	0	0.00%
53001	Office supplies	1,445	2,000	659	1,500	$1,000	(500)	-33.33%
53261	Gas/Diesel/Oil/Grease	8,266	6,500	11,462	12,000	$10,000	(2,000)	-16.67%
53311	Subscriptions & publications	481	1,000	74	500	$500	0	0.00%
53371	Other supplies	1,886	2,200	1,451	2,000	$2,000	0	0.00%
54101	Building/Improvements	0	2,000	2,677	2,500	$2,500	0	0.00%
54121	Machinery & Equipment	0	7,500	0	1,500	$1,500	0	0.00%
54123	Vehicles	0	18,000	21,118	0	$0	0	0.00%
54125	Computer Equipment	113,444	0	7,300	0	$0	0	0.00%
54126	Office Equipment	0	0	0	0	$0	0	0.00%
	Total Expenditures	$762,297	$836,344	$771,045	$859,416	$956,554	$97,138	11.30%

Fund 10 GENERAL FUND
FUNCTION 7000 City Development
Activity 7500 Economic Development

Department 09

Acct #	Account Name	FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
51001	Salaries- full time	$140,000	$123,077	$2,540	$357,890	$299,065	($58,825)	-16.44%
51001	Public Information Officer Stipend	0	0	0	0	$0	0	0.00%
51012	Vehicle Allowance	7,034	7,200	0	7,200	$0	(7,200)	-100.00%
51201	FICA	11,034	9,966	212	27,929	$22,878	(5,051)	-18.08%
51202	Group Health	8,225	48,042	48,042	125,000	$125,000	0	0.00%
51203	Retirement	20,796	15,883	15,883	42,318	$42,318	0	0.00%
51205	Worker's compensation	0	0	0	0	$0	0	0.00%
52021	Professional Services	833	28,850	38,142	40,000	$40,000	0	0.00%
52117	Beautification	0	0	0	5,000	$5,000	0	100.00%
52118	CHIP Grant Expense	0	0	0	0	$200,000	200,000	100.00%
52139	Repairs & maint by vendor- Grounds	0	0	0	70,000	$70,000	0	100.00%
52311	Postage	0	80	256	500	$300	(200)	-40.00%
52312	Telephone	1,256	1,750	1,155	2,000	$2,000	0	0.00%
52321	Advertising/City Promotions	0	0	110	2,500	$2,500	0	100.00%
52331	Printing	0	0	0	1,000	$1,000	0	100.00%
52341	Travel & business mtg	268	11,538	2,290	15,000	$15,000	0	0.00%
52351	Dues & Membership	575	100	1,650	3,000	$3,500	500	16.67%
52361	Training & employee development	99	2,500	6,665	10,000	$10,000	0	0.00%
53001	Office supplies	392	2,000	4,110	4,000	$4,000	0	0.00%
53201	Water & Sewer	0	0	0	10,000	$10,000	0	100.00%
53221	Electricity	0	0	0	10,000	$10,000	0	100.00%
53301	Food & Banquets	0	500	957	3,000	$3,000	0	0.00%
53311	Subscriptions/Publications	39	800	1,286	1,000	$1,000	0	0.00%
53371	Other supplies	0	0	291	7,000	$1,000	(6,000)	700.00%
53374	Baygall Creek Greenway	0	0	0	3,000	$3,000	0	100.00%
54124	Furniture & Fixtures	3,164	6,176	2,950	0	$0	0	0.00%
54125	Computer Eqipment	0	0	0	2,000	$0	(2,000)	-100.00%
57100	Intergovernmental Expenses	0	0	0	0	$15,000	15,000	100.00%
58101	Debt Service	0	207,600	0	207,600	$0	(207,600)	-100.00%
58108	Office equipment Lease Pmnts	3,125	2,283	65	0	$0	0	0.00%
	Total Expenditures	$196,839	$468,345	$126,606	$956,937	$885,561	($71,376)	-7.46%

Fund 10 GENERAL FUND
FUNCTION 7000 City Development
Activity 7400 - Planning & Zoning

Department 08

Acct #	Account Name	FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
51001	Salaries- full time	$38,272	$130,868	$39,890	$64,174	$97,506	$33,332	51.94%
51201	FICA	2,827	10,012	2,943	4,909	$7,459	2,550	51.94%
51202	Group Health	13,310	72,063	72,063	25,000	$25,000	0	0.00%
51203	Retirement	4,512	4,593	4,593	14,371	$14,371	0	0.00%
51205	Worker's compensation	0	374	0	0	$0	0	0.00%
52041	Professional/Technical-Software	0	0	0	13,260	$13,716	456	196.68%
52311	Postage	0	300	0	300	$225	(75)	-25.00%
52321	Advertising	1,742	1,500	1,571	1,500	$1,800	300	20.00%
53261	Gas/Oil/Grease	0	500	176	500	$500	0	0.00%
53371	Other Supplies	537	550	243	1,700	$1,700	0	0.00%
57101	Planning & Zoning Commission	9,450	10,500	5,250	10,500	$10,500	0	0.00%
	Total Expenditures	$70,650	$231,260	$126,728	$136,214	$172,777	$36,563	26.84%

Fund 10 GENERAL FUND
Function 3000 Public Safety
Activity 7450 Code Enforcement

Department 08

Acct #	Account Name	FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
51001	Salaries- full time	$262,881	$332,090	$345,191	$388,251	$418,648	$30,397	7.83%
51002	Salaries-Overtime	0	2,000	177	2,000	$0	(2,000)	-100.00%
51201	FICA	19,431	25,558	25,409	29,854	$32,027	2,172	7.28%
51202	Group Health	111,465	216,189	216,189	250,000	$250,000	0	0.00%
51203	Retirement	25,008	29,799	29,799	62,541	$62,541	0	0.00%
51205	Worker's compensation	0	374	0	0	$0	0	0.00%
52041	Professional/Tech-Software	6,921	8,000	0	8,500	$8,500	0	0.00%
52141	Repairs & maint by vdr- Vehicles	4,879	3,950	3,142	3,000	$3,000	0	0.00%
52142	Repairs & maint by vdr- Commun Equi	294	300	0	0	$0	0	0.00%
52143	Repairs & maint by vdr- Office Equip	0	0	0	0	$0	0	0.00%
52311	Postage	1,433	500	2,175	2,500	$2,500	0	0.00%
52312	Telephone	7,598	7,100	8,938	10,000	$10,000	0	0.00%
52331	Printing	103	500	226	500	$250	(250)	-50.00%
52341	Travel & business mtg	0	3,000	480	3,000	$6,500	3,500	116.67%
52351	Dues & Membership	0	350	0	0	$500	500	100.00%
52361	Training & employee development	0	2,050	0	2,050	$4,200	2,150	104.88%
52605	Neighborhood Improvement	26,518	0	0	0	$0	0	0.00%
52606	Clearance Projects	7,570	248,508	126,052	200,000	$200,000	0	0.00%
52607	Clearance-Yards/Lots Cleaning	33,940	40,370	22,765	45,000	$45,000	0	0.00%
53001	Office supplies	1,757	1,350	5,366	6,850	$3,000	(3,850)	-56.20%
53010	Uniforms & Clothing	2,106	2,780	5,979	8,000	$5,000	(3,000)	-37.50%
53261	Gas/Diesel/Oil/Grease	9,706	9,000	16,680	15,000	$15,000	0	0.00%
53311	Subscriptions/Publications	0	200	0	0	$0	0	0.00%
53371	Other supplies	599	500	2,328	800	$200	(600)	-75.00%
54121	Machinery & Equipment	0	0	0	0	$0	0	0.00%
54122	Communication Equipment	0	0	8,498	0	$0	0	0.00%
54123	Vehicles	0	0	62,900	0	$0	0	0.00%
	Total Expenditures	$522,208	$934,468	$882,293	$1,037,846	$1,066,866	$29,019	2.80%

Fund 10 GENERAL FUND
Function 1000 General Government
Activity 9000 - Other Financing Uses

Acct #	Account Name	FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
61002	Transfer to other funds-Group Health	$0	$0	$0	$0	$0	$0	0.00%
61011	Transfer to Redevelopment Agency	0	0	0	0	$0	0	0.00%
61013	Transfer To TAD	0	0	0	0	$0	0	0.00%
61018	Transfer to other funds-Bureau of Civic Affairs	0	0	10,000	0	$0	0	0.00%
61031	Transfer to Capital Proj Fund 31	0	0	0	0	$0	0	0.00%
61036	Transfer to Capital Proj Fund 36	780,000	0	0	0	$0	0	0.00%
61052	Transfer to Sanitation Fund	35,000	0	0	0	$0	0	0.00%
61059	Transfer to other funds-DDA	0	0	0	0	$0	0	0.00%
	Total Operating Expenditures	$815,000	$0	$10,000	$0	$0	$0	0.00%

FUND 12 Development Auth of WR (DBA Engage WR)
Function 7000
Activity 7520

Acct #	Revenues:	FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
46001	Interest Revenues	$107	$0	$1,248	$1,278	$15,900	$14,622	108.04%
48001	Rental Income	0	0	44,675	35,700	$35,700	0	100.00%
49017	Motor Vehicle Rental Tax Transfer	0	0	0	0	$0	0	0.00%
49035	Bond Issuance Fees	0	0	0	0	$0	0	0.00%
49251	Sale of Property-Land Lots (net)	0	0	10,000	0	$0	0	0.00%
	Reimbursement from other Agencies	0	0	0	0	$0	0	0.00%
	Total Revenues	$107	$0	$55,923	$36,978	$51,600	$14,622	171.66%
	Operating Expenditures:							
52021	Professional Services-Consulting	$16,849	$115,000	$28,894	$25,000	$45,000	$20,000	80.00%
52022	Professional Services-Audit	3,900	5,000	0	0	$0	0	0.00%
52300	Property Insurance	3,646	6,501	2,230	0	$0	0	0.00%
52311	Postage	60	100	11	0	$0	0	0.00%
52321	Marketing & Promotions	1,628	15,000	0	0	$0	0	0.00%
52341	Travel & business meeting expense	0	5,000	0	5,000	$0	(5,000)	-100.00%
52351	Dues	345	5,000	0	1,000	$0	(1,000)	-100.00%
52361	Training & Employ Devel	1,250	0	0	0	$0	0	0.00%
53001	Office Supplies	0	1,000	0	0	$0	0	0.00%
53201	Water	0	0	257	0	$400	400	100.00%
53221	Electricity	0	0	2,949	0	$3,100	3,100	100.00%
53311	Subscriptions & Publications	70	1,200	15	0	$0	0	0.00%
53231	Stormwater Fees	0	0	1,441	2,584	$2,500	(84)	103.36%
	Total Operating Exp	$27,747	$153,801	$35,797	$33,584	$51,000	$17,416	11.32%
	Debt Service & Capital Exp							
54001	Land	$0	$0	$0	$0	$0	$0	0.00%
54101	Bldg/Imprs	0	0	0	0	$0	0	0.00%
54123	Vehicle	0	0	0	0	$0	0	0.00%
54126	Office equipment	0	0	0	0	$0	0	0.00%
54211	Animal Control Shelter	0	0	0	0	$0	0	0.00%
	Total Debt Serv & Capital Exp	$0	$0	$0	$0	$0	$0	0.00%
	Total Expenditures	$27,747	$153,801	$35,797	$33,584	$51,000	$17,416	51.86%
	Est'd Net increase (decrease) in Fund Balance	($27,641)	($153,801)	$20,126	$3,394	$600	($2,794)	-82.32%

FUND 14 Special Revenue Fund
Function 3000
Public Safety - Condemned Fund

		FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
	Restricted Fund Balance Beginning	813,090	1,691,894	1,691,894	1,517,884	1,660,190		
Acct #	Receipts:							
01 45101	Condemned Funds - State	$209,709	$490,506	$97,146	$490,506	$160,000	($330,506)	-67.38%
02 45102	Condemned Funds - Federal	3	0	32,866	0	$2,000	2,000	100.00%
03 45103	Condemned Funds - Treasury	0	0	0	0	$0	0	0.00%
01 46001	Interest Earned	1,467	1,800	3,751	1,800	$60,000	58,200	3233.33%
	Total Receipts	$211,179	$492,306	$133,763	$492,306	$222,000	($270,306)	-54.91%
	Expenditures:							
01 53100	Condemned Funds - State	$520,810	$50,000	$307,774	$350,000	$350,000	$0	0.00%
02 53101	Condemned Funds - Federal	6,535	0	0	0	$0	0	0.00%
03 53101	Condemned Funds - Treasury	0	0	0	0	$0	0	0.00%
	Total Expenditures	$527,344	$50,000	$307,774	$350,000	$350,000	$0	0.00%
	Total Expenditures with New Initiatives					$350,000		
	Excess(Deficiency) of Receipts over Expenditures	($316,166)	$442,306	($174,010)	$142,306	($128,000)	($270,306)	-189.95%
	Restricted Fund Balance Ending	1,691,894	2,134,200	1,517,884	1,660,190	1,532,190		

FUND 15 Special Revenue Fund
Function 3000
Public Safety - Donations

		FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
	Committed Fund Balance Beginning	29,369	29,986	29,986	84,040	82,448		
Acct #	Receipts:							
01 44054	Firing Range	$1,874	$3,126	$2,200	$3,126	$3,126	$0	0.00%
02 47001	Animal Shelter Donations	5,619	7,296	3,977	7,296	$7,296	$0	0.00%
03 47002	Great Donations	0	0	10,000	0	$0	$0	0.00%
07 47002	Other Pub Safety Donations	194	1,500	441	0	$0	$0	0.00%
04 47003	Donations-Other Special Projects	2,500	1,750	1,280	1,750	$1,750	$0	0.00%
05 42110	Special Rev-Fireworks Fire	1,500	1,500	1,250	1,500	$1,500	$0	0.00%
06 42110	Special Rev-Fireworks Police	1,500	1,500	1,250	1,500	$1,500	$0	0.00%
08 45105	Special Rev-DRMO Surplus	0	0	42,260	0	$0	$0	0.00%
	Total Receipts	$13,187	$16,672	$62,658	$15,172	$15,172	$0	0.00%
	Expenditures:							
01 53100	Firing Range Supplies	$2,537	$3,000	$718	$2,500	$3,000	$500	20.00%
02 53100	Animal Shelter Supplies	3,179	8,000	1,825	2,500	$3,000	500	20.00%
03 53100	Great Supplies	0	700	0	1,764	$3,500	1,736	98.41%
04 53100	Donations Supplies	0	500	5,691	6,500	$6,500	0	0.00%
04 54121	Machinery & Equipment	0	0	0	0	$0	0	0.00%
05 54121	Machinery & Equipment	0	5,000	0	0	$0	0	0.00%
05 53100	Supplies	0	0	0	0	$3,500	3,500	100.00%
06 53100	Supplies	0	0	0	0	$4,000	4,000	100.00%
07 53100	Supplies	370	0	370	3,500	$0	(3,500)	-100.00%
	Total Expenditures	$6,086	$17,200	$8,604	$16,764	$23,500	$6,736	40.18%
	Excess(Deficiency) of Receipts over Expenditures	$7,101	($528)	$54,054	($1,592)	($8,328)	($6,736)	423.12%
	Committed Fund Balance Ending	29,986	29,458	84,040	82,448	74,120		

FUND 16 Special Revenue Fund
Function 7000
Hotel/Motel Tax
Department 01

Acct #	Receipts:	FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
41151	Hotel/Motel Tax	$1,984,939	$2,240,000	$2,734,287	$2,500,000	$2,810,000	$310,000	12.40%
	Total Receipts	**$1,984,939**	**$2,240,000**	**$2,734,287**	**$2,500,000**	**$2,810,000**	**$310,000**	**12.40%**
	Expenditures:							
57120	Museum of Aviation	$620,293	$700,000	$854,465	$781,250	$878,125	$96,875	12.40%
61010	Transfer to - General Fund	620,293	700,000	854,465	781,250	$878,125	96,875	12.40%
61017	Transfer to - Recreation Capital Impr's	124,059	140,000	170,893	156,250	$175,625	19,375	12.40%
61018	Transfer to - Bureau of Civic Affairs	496,235	560,000	683,572	625,000	$702,500	77,500	12.40%
61020	Transfer to - Sports Complex	124,059	140,000	170,893	156,250	$175,625	19,375	12.40%
	Total Expenditures	**$1,984,939**	**$2,240,000**	**$2,734,287**	**$2,500,000**	**$2,810,000**	**$310,000**	**12.40%**
	Excess(Deficiency) of Receipts over Expenditures	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**0.00%**

FUND 16 Special Revenue Fund
Function 7000
Motor Vehicle Rental Tax
Department 02

Acct #	Receipts:	FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
41154	Motor Vehicle Rental Tax	$183,117	$183,778	$192,527	$183,000	$183,000	$0	0.00%
	Total Receipts	**$183,117**	**$183,778**	**$192,527**	**$183,000**	**$183,000**	**$0**	**0.00%**
	Expenditures:							
61010	Transfer - General Fund	$183,117	$183,778	$192,527	$183,000	$183,000	$0	0.00%
61011	Transfer - W R Redevelopment Agency	0	0	0	0	$0	0	0.00%
61012	Transfer - Development Authority of CWR	0	0	0	0	$0	0	0.00%
	Total Expenditures	**$183,117**	**$183,778**	**$192,527**	**$183,000**	**$183,000**	**$0**	**0.00%**
	Excess(Deficiency) of Receipts over Expenditures	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**0.00%**

FUND 17 Special Revenue Fund
Function 6000
Recreation Facilities Improvement Hotel/Motel

Department 00

Acct #		FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
	Restricted Fund Balance Beginning	493,037	478,559	478,559	361,745	361,745		
	Receipts:							
07 46001	Interest Income	$54	$50	$224	$50	$2,500	$2,450	0.00%
07 49016	Hotel/Motel Taxes-Recr Cap Impr	124,059	140,000	170,893	156,250	$175,625	19,375	12.40%
08 49016	Hotel/Motel Taxes- Sports Complex	124,059	140,000	170,893	156,250	$175,625	19,375	12.40%
	Total Receipts	$248,172	$280,050	$342,010	$312,550	$353,750	$41,200	13.18%
	Expenditures:							
07 54101	Building & Improvements	$0	$10,000	$4,596	$10,000	$10,000	$0	0.00%
07 54127	Swimming Pool Equipment	0	15,500	3,503	15,500	$15,500	0	0.00%
07 54128	Playground Equipment	0	0	0	0	$0	0	0.00%
07 54130	Other Equipment	0	5,000	0	5,000	$5,000	0	0.00%
07 58101	2018 Bond Debt Service	0	130,950	225,363	129,450	$129,450	0	0.00%
07 61036	Transfer to Cap Proj Fund 36	262,650	0	0	0	$0	0	0.00%
08 54211	Sports Complex	0	60,000	0	60,000	$60,000	0	0.00%
08 58101	2018 Bond Debt Service	0	130,950	225,363	129,450	$129,450	0	0.00%
08 61036	Transfer to Cap Proj Fund 36	0	0	0	0	$0	0	0.00%
	Total Expenditures	$262,650	$352,400	$458,824	$349,400	$349,400	$0	0.00%
	Excess(Deficiency) of Receipts over Expenditures	($14,478)	($72,350)	($116,814)	($36,850)	$4,350	$41,200	-111.80%
	Restricted Fund Balance Ending	478,559	406,209	361,745	324,895	366,095		

FUND 18 Special Revenue Fund
Function 6000
Recreation Activities

Department 00

Acct #		FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
	Committed Fund Balance Beginning	68,459	76,420	76,420	70,162	30,523		
	Receipts:							
01 44151	Adult Sports	$9,392	$16,763	$20,195	$16,763	$35,000	$18,237	108.79%
02 44151	Youth Sports	4,069	3,193	4,264	3,192	$7,500	4,308	134.96%
03 44151	Senior Citizens Activities	11,481	13,806	18,058	13,806	$57,000	43,194	312.86%
04 44151	Bus Account	0	0	0	0	$0	0	0.00%
05 44151	Programming Activities	6,050	3,400	6,347	3,400	$6,500	3,100	91.18%
06 47009	Contributions/Donations	0	0	0	0	$0	0	0.00%
49010	Transfer from General Fund	0	0	10,000	0	$0	0	0.00%
	Total Receipts	$30,992	$37,162	$58,864	$37,161	$106,000	$68,839	185.25%
	Expenditures:							
01 52024	Adult Sports - Contract Labor	$4,485	$20,000	$1,044	$2,500	$2,500	$0	0.00%
04 52023	Bus Account - Driver	0	0	0	0	$0	0	0.00%
01 53100	Adult Sports - Supplies	5,123	10,000	43,940	50,000	$50,000	0	0.00%
02 53100	Youth Sports - Supplies	2,368	2,500	4,932	8,500	$8,500	0	0.00%
03 53100	Senior Citizens Act - Supplies	4,034	16,000	7,939	6,000	$6,000	0	0.00%
04 53100	Bus Account - Supplies	0	0	0	0	$0	0	0.00%
05 53100	Programming Supplies	7,021	1,200	7,266	9,800	$9,800	0	0.00%
	Total Expenditures	$23,032	$49,700	$65,122	$76,800	$76,800	$0	0.00%
	Excess(Deficiency) of Receipts over Expenditures	$7,961	($12,538)	($6,258)	($39,639)	$29,200	$68,839	-173.66%
	Committed Fund Balance Ending	76,420	63,882	70,162	30,523	59,723		

FUND 19 Special Revenue Fund
Function 1000
Municipal Court Technology

Acct #		FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
	Revenues:							
44190	Technology Fee	$0	$0	$0	$0	$16,000	$16,000	100.00%
	Total Revenues	$0	$0	$0	$0	$16,000	$16,000	100.00%
	Operating Expenditures:							
52041	Prof Serv-Software & Support	$0	$0	$0	$0	$10,000	$10,000	100.00%
	Total Operating Exp	$0	$0	$0	$0	$10,000	$10,000	100.00%
	Total Expenditures	$0	$0	$0	$0	$10,000	$10,000	100.00%
	Est'd Net increase (decrease) in Fund Balance	$0	$0	$0	$0	$6,000	$6,000	100.00%

FUND 20 Special Revenue Fund
Function 7000
Activity 7540 Bureau of Civic Affairs
Department 18

Acct #		FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
	Restricted Fund Balance Beginning	1,137,251	1,007,878	1,007,878	1,074,187	1,074,187		
	Revenues:							
43303	Grant Income-State Programs	$0	$0	$33,120	$0	$0	$0	0.00%
46001	Interest Revenues	764	1,000	2,352	1,000	$40,000	39,000	3900.00%
47002	Contributions & Donations	37,000	41,075	27,000	42,576	$1,500	(41,076)	-96.48%
49010	General Funds Transfer	0	0	0	0	$0	0	0.00%
49016	Tourism Allocation Board - Hotel/Motel Taxes	496,235	560,000	683,572	625,000	$702,500	77,500	12.40%
	TOTAL REVENUES	$533,998	$602,075	$746,043	$668,576	$744,000	$75,424	11.28%
	Salaries & Benefits:							
51001	Salaries- full time	$155,962	$173,096	$147,760	$167,795	$172,013	$4,218	2.51%
51012	Vehicle allowance	7,200	7,200	7,255	5,400	$0	(5,400)	-100.00%
51201	FICA	12,199	13,793	11,579	13,249	$13,159	(90)	-0.68%
51202	Group insurance	177,508	96,084	96,084	75,000	$75,000	0	0.00%
51203	Retirement	17,170	20,164	20,164	25,024	$25,024	0	0.00%
51204	Unemployment	0	1,500	0	1,500	$1,500	0	0.00%
51205	Worker's compensation	0	0	0	0	0	0	0.00%
	Total Salaries & Benefits	$370,039	$311,837	$282,843	$287,968	$286,696	($1,272)	-0.44%
	Operating Expenditures:							
52021	Professional Services	$8,697	$73,846	$35,580	$73,846	$73,846	$0	0.00%
52022	Professional Services- Audit	0	5,000	0	0	$0	0	0.00%
52139	Repairs & maint by vendor- Grounds	7,735	11,185	10,122	11,185	$3,000	(8,185)	-73.18%
52140	Repairs & maint by vendor- Buildings	6,485	11,778	6,873	7,000	$7,500	500	7.14%
52143	Repairs & maint by vendor-Office Equip	5,114	6,700	5,930	6,000	$8,800	2,800	46.67%
52300	Property Insurance	278	5,000	227	500	$0	(500)	-100.00%
52311	Postage	268	100	686	200	$200	0	0.00%
52312	Telephone	1,938	2,000	1,564	1,600	$1,600	0	0.00%
52321	Advertising/City Promotions	61,025	90,367	87,063	90,367	$90,367	0	0.00%
52321	Digital Mktg Recov Exp	0	0	33,120	0	$0	0	0.00%
52322	City Promotions/4th of July	178,425	175,000	195,838	200,000	$200,000	0	0.00%
52331	Printing	4,657	5,000	1,756	5,000	$5,000	0	0.00%
52341	Travel & business meeting expense	494	5,800	4,632	5,800	$4,800	(1,000)	-17.24%
52351	Dues & memberships	2,748	3,500	1,337	2,700	$2,700	0	0.00%
52361	Training & employee development	3,663	4,000	2,940	4,000	$4,000	0	0.00%
53001	Office supplies	685	1,000	359	500	$700	200	40.00%
53201	Water & Sewer	2,443	2,980	2,372	2,600	$2,000	(600)	-23.08%
53211	Natural Gas	1,189	350	1,265	1,200	$1,700	500	41.67%
53221	Electricity	3,429	4,500	2,329	3,500	$3,500	0	0.00%
53231	Stormwater Fees	142	150	142	150	$150	0	0.00%
53301	Food and banquets	497	450	205	400	$400	0	0.00%
53311	Subscriptions & publications	50	100	85	100	$100	0	0.00%
53371	Other supplies	2,158	6,500	2,471	2,750	$2,750	0	0.00%
53374	Baygall Creek Greenway	12	0	0	0	$0	0	0.00%
	Total Operating Expenditures	$292,133	$415,306	$396,892	$419,398	$413,113	($6,285)	-1.50%
	Capital Expenditures:							
54101	Building & Improvements	$0	$0	$0	$0	$0	$0	0.00%
54124	Furniture & Fixtures	1,200	92,000	0	0	$0	0	0.00%
54125	Computer Equipment	0	5,000	0	0	$0	0	0.00%
54126	Office equipment	0	3,400	0	0	$0	0	0.00%
54127	I-75 Corridor Proj	0	0	0	0	$0	0	0.00%
	Total Capital Exp	$1,200	$100,400	$0	$0	$0	$0	0.00%
	Total Expenditures	$663,371	$827,543	$679,735	$707,366	$699,809	($7,557)	-1.07%
	Excess(Deficiency) of Receipts over Expenditures	($129,373)	($225,468)	$66,309	($38,790)	$44,191	$82,981	-213.92%
	Restricted Fund Balance Ending	1,007,878	782,410	1,074,187	1,035,396	1,118,378		

FUND 20 Special Revenue Fund
Function 7000
Activity 7540 Visitor's Center

Department 19

Acct #		FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
	Restricted Fund Balance Beginning	1,321,157	1,230,546	1,230,546	1,492,110	1,556,612		
	Receipts:							
46001	Interest Income	$1,219	$1,500	$3,010	$1,500	$50,000	$48,500	3233.33%
49019	Tourism Allocation Board - Hotel/Motel Taxes	0	0	0	0	$0	0	0.00%
49034	Transfer in-2012 SPLOST	0	0	450,000	0	$0	0	0.00%
	Total Receipts	$1,219	$1,500	$453,010	$1,500	$50,000	$48,500	3233.33%
	Expenditures:							
61034	Transfer out- 2012 SPLOST	$0	$0	$0	$0	$0	$0	0.00%
52021	Professional Services	7,845	17,600	0	17,600	$0	(17,600)	-100.00%
54101	Building & Improvements- Watson Visitor Ctr	0	0	0	0	$0	0	0.00%
54101	Building & Improvements- I-75 Visitor Center	83,985	1,173,955	191,446	1,173,955	$1,527,109	353,154	30.08%
	Total Expenditures	$91,830	$1,191,555	$191,446	$1,191,555	$1,527,109	$335,554	28.16%
	Excess(Deficiency) of Receipts over Expenditures	($90,611)	($1,190,055)	$261,564	($1,190,055)	($1,477,109)	($287,054)	24.12%
	Restricted Fund Balance Ending	1,230,546	40,491	1,492,110	302,055	79,503		

FUND 59 Downtown Development Auth
Function 7000
Activity 7560

Acct #	Revenues:	FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
59.49011	Transfers In RDA	$0	$0	$0	$0	$0	$0	0.00%
13.49010	TAD Funding from City of WR	0	0	0	0	0	0	0.00%
	TAD Reimbursements	0	0	0	0	0	0	0.00%
	Total Revenues	$0	$0	$0	$0	$0	$0	0.00%
	Operating Expenditures:							
52021	Professional Services-Consulting	$24,000	$24,000	$0	$0	$0	$0	0.00%
52022	Professional Services-Audit	0	0	0	0	$0	0	0.00%
52300	Property Insurance	3,646	6,502	1,115	0	$0	0	0.00%
52311	Postage	8	100	0	0	$0	0	0.00%
52321	Advertising	0	1,500	0	0	$0	0	0.00%
52341	Travel & business meeting expense	0	3,000	0	0	$0	0	0.00%
52351	Dues & Memberships	0	2,000	0	0	$0	0	0.00%
53001	Office Supplies	0	1,000	0	0	$0	0	0.00%
53311	Subscriptions & Publications	0	500	0	0	$0	0	0.00%
	Total Operating Exp	$27,654	$38,602	$1,115	$0	$0	$0	0.00%
	Total Expenditures	$27,654	$38,602	$1,115	$0	$0	$0	0.00%
	Est'd Net increase (decrease) in Fund Balance	($27,654)	($38,602)	($1,115)	$0	$0	$0	0.00%

FUND 21 CDBG
Function 7000
Community Development Block Grants

	FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
Restricted Fund Balance	769,894	847,183	716,959	838,226	1,445,791		
Receipts:							
CDBG Grants	$721,626	$668,146	$555,072	$668,146	$586,895	($81,251)	-12.16%
CARES Funding (1&3)	$545,922	$458,669	$340,750	$458,669	$0	($458,669)	-100.00%
Program Income	749	750	7,613	750	$100	(650)	-86.67%
Total Receipts	$1,268,297	$1,127,565	$903,435	$1,127,565	$586,995	($540,570)	-47.94%
Expenditures:							
Administration, Program	$124,508	$131,451	$41,411	$104,000	$115,395	$11,395	10.96%
Clearance	0	0	0	0	$40,000	40,000	100.00%
Code Enforcement	31,176	0	0	0	$0	0	0.00%
Housing	359,324	175,216	121,814	372,650	$382,500	9,850	2.64%
Public Facilities & Improvements	100,000	150,000	197,394	43,350	$49,000	5,650	13.03%
Public Services	102,831	160,000	90,366	0	$0	0	0.00%
Unprogrammed Funds	0	0	0	0	$0	0	0.00%
CARES 1	352,224	0	28,318	0	$0	0	0.00%
CARES 3	120,945	0	302,864	0	$0	0	0.00%
Unprogrammed Funds	0	0	0	0	$0	0	0.00%
Total Expenditures	$1,191,008	$616,667	$782,167	$520,000	$586,895	$66,895	12.86%
Excess(Deficiency) of Receipts over Expenditures	$77,289	$607,565	$121,267	$607,565	$100	($607,465)	-99.98%
Est'd Ending Restricted Fund Balances	847,183	1,454,748	838,226	1,445,791	1,445,891		

Fund 33 Capital Projects Fund
Function 4000 Public Works
SPLOST 2006

	FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
REVENUES							
SPLOST Revenues	$0	$0	$0	$0	$0	$0	0.00%
Interest revenues/Discounts	39	25	104	10	$10	0	0.00%
Total	$39	$25	$104	$10	$10	$0	0.00%
Use (Source) of Fund Balance	0	46,647	0	0	$0	0	0.00%
TOTAL REVENUES	$39	$46,672	$104	$10	$10	$0	0.00%
Capital Expenditures:							
PUBLIC SAFETY PROJECTS:							
Bldg-Law Enforcement Center	$0	$0	$0	$0	$0	$0	0.00%
Bldg-Fire Station	0	0	0	0	$0	0	0.00%
Vehicles-Fire Truck	0	0	0	0	$0	0	0.00%
Total Public Safety Projects	$0	$0	$0	$0	$0	$0	0.00%
PUBLIC WORKS PROJECTS:							
Road Construction							
Streets - Perimeter Road	$0	$0	$0	$0	$0	$0	0.00%
Streets - Lights/Russell Pkwy	10,132	37,385	24,592	10,800	$0	(10,800)	-100.00%
Streets - Elberta Road	0	0	0	0	$0	0	0.00%
Streets-Feagin Mill Rd Extension	0	0	0	0	$0	0	0.00%
Streets-Watson/Davis	0	0	0	0	$0	0	0.00%
Streets-Willie Lee Pkwy	0	0	0	0	$0	0	0.00%
Streets-Margie Drive	0	0	0	0	$0	0	0.00%
Streets-New Road Construction	0	0	0	0	$0	0	0.00%
Streets-General Improvemets	0	0	0	0	$0	0	0.00%
Total Road Construction	$10,132	$37,385	$24,592	$10,800	$0	($10,800)	-100.00%
Sidewalk Construction							
Sidewalks	$0	$0	$0	$0	$0	$0	0.00%
Service Lines-Water and Sewer							
New Projects-Sewer	$0	$0	$0	$0	$0	$0	0.00%
New Projects-Water	11,466	0	0	0	$0	0	0.00%
Total Service Lines	$11,466	$0	$0	$0	$0	$0	0.00%
Total Capital Expenditures	$21,598	$37,385	$24,592	$10,800	$0	($10,800)	-100.00%
Excess of Revenues Over (Under) Expenditures	($21,558)	$9,287	($24,488)	($10,790)	$10		

Fund 34 Capital Projects Fund
Function 4000 Public Works
SPLOST 2012

	FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
REVENUES							
SPLOST Revenues	$0	$0	$0	$0	$0	$0	0.00%
Investment Income	4,513	3,363	12,564	2,500	$2,500	0	0.00%
Transfers In	0	0	0	0	$0	0	0.00%
Total Receipts	$4,513	$3,363	$12,564	$2,500	$2,500	$0	0.00%
Use (Source) of Fund Balance	$0	$3,464,273	$0	$0	$0	$0	0.00%
TOTAL REVENUES	$4,513	$3,467,636	$12,564	$2,500	$2,500	$0	0.00%
EXPENDITURES							
Construction Projects:							
Public Safety Projects:							
Buildings- Law Enforcement	$1,313	$21,592	$0	$0	$21,592	$21,592	100.00%
Buildings-Fire Department	25,564	15,780	313	0	$15,780	15,780	100.00%
Total Public Safety Projects	$26,877	$37,372	$313	$0	$37,372	$37,372	100.00%
General Government Projects:							
Buildings & Bldg Improvements	$4,571	$258,000	$0	$258,000	$258,000	$0	0.00%
Passive Memorial Parks	11,400	0	0	0	$0	0	0.00%
Technology Improvements	0	0	0	0	$0	0	0.00%
Total General Gov't Projects	$15,971	$258,000	$0	$258,000	$258,000	$0	0.00%
Recreation Facilities:							
Recreation Complex	$0	$0	$0	$0	$0	$0	0.00%
Other Sports Facility Improvements	40,817	134,688	5,700	125,933	$134,688	8,755	6.95%
Ampitheater	0	473,000	0	230,000	$473,000	243,000	105.65%
Total Recreation Projects	$40,817	$607,688	$5,700	$355,933	$607,688	$251,755	70.73%
Economic Development:							
Street Scape Improvement	$122,440	$1,126,670	$0	$475,000	$1,126,670	$651,670	137.19%
Land Acquisitions	0	999,648	3,300	420,000	$999,648	579,648	138.01%
Total Economic Development	$122,440	$2,126,318	$3,300	$895,000	$2,126,318	$1,231,318	137.58%
Public Works Projects:							
Road Construction & Improvements:							
RAFB Alternative Access	$0	$456,993	$0	$0	$456,993	$456,993	100.00%
Resurfacing & General Improvements	58,970	108,918	0	956,085	$108,918	(847,167)	-88.61%
Underground Electrical Service-Russell	0	630,031	0	0	$630,031	630,031	100.00%
Infras'ture Improv-Wall St	0	0	0	0	$0	0	0.00%
IT System	0	18,637	0	18,000	$18,637	637	3.54%
Infras'ture Improv-Armed Forces Blvd	0	0	0	0	$0	0	0.00%
Total Road Construction	$58,970	$1,214,579	$0	$974,085	$1,214,579	$240,494	24.69%
Sidewalk Construction:							
Sidewalks	$26,656	$150,000	$0	$692,917	$692,917	$0	0.00%

Fund 34 Capital Projects Fund
Function 4000 Public Works
SPLOST 2012

Expenditures (cont'd)

	FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
Water and Sewer System Improvements:							
Sandy Run WWTP Expansion	$0	$0	$0	$0	$0	$0	0.00%
Wastewater Plant #1	57,981	711,759	1,094,151	0	$711,759	711,759	100.00%
Water Treatment Plants/Generators	7,751	344,000	0	0	$344,000	344,000	100.00%
Other System Improvements	31,942	1,067,386	122,456	175,184	$1,067,386	892,202	509.29%
Total Water/Sewer System Improvements	$97,674	$2,123,145	$1,216,607	$175,184	$2,123,145	$1,947,961	1111.95%
Total Construction Projects	$389,406	$6,517,102	$1,225,919	$3,351,119	$7,060,019	$3,708,900	110.68%
Capital Expenditures:							
Vehicles:							
Vehicles-Law Enforcement	$0	$28,207	$0	$0	$28,207	$28,207	100.00%
Vehicles-Fire Department	0	0	0	0	$0	0	0.00%
Pick Up Trucks	0	0	0	0	$0	0	0.00%
Total Vehicles	$0	$28,207	$0	$0	$28,207	$28,207	100.00%
Equipment:							
Heavy Equipment & Trucks	$0	$30,364	$0	$40,000	$30,364	($9,636)	-24.09%
Maintenance Shop	3,776	15,197	10,350	20,000	$15,197	(4,803)	-24.02%
Sewer/Stormwater Cameras	0	4,338	0	-	$4,338	4,338	100.00%
Lift Truck	0	4,489	0	-	$4,489	4,489	100.00%
WAN Service	0	465,140	0	178,707	$465,140	286,433	160.28%
Other Equipment-Fire Department	0	171	0	0	$171	171	100.00%
Public Works IT System	0	0	9,027	0	$0	0	0.00%
Total Equipment	$3,776	$519,699	$19,377	$238,707	$519,699	$280,992	117.71%
Capital Interest Expense	$0	$0	$0	$0	$0	$0	0.00%
Total Capital Expenditures	$3,776	$547,906	$19,377	$238,707	$547,906	$309,199	129.53%
Total Expenditures	$393,181	$7,065,008	$1,245,296	$3,589,826	$7,607,925	$4,018,099	111.93%

Fund 35 Capital Projects Fund
Function 4000 Public Works
SPLOST 2018

	FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
REVENUES							
SPLOST Revenues	$8,112,921	$6,228,228	$9,068,915	$9,761,823	$9,762,000	$177	0.00%
Interest revenues	1,560	2,500	1,088	2,500	$45,000	42,500	1700.00%
Advanced Funding Bond proceeds	0	0	0	0	$0	0	0.00%
Total Receipts	$8,114,481	$6,230,728	$9,070,003	$9,764,323	$9,807,000	$42,677	0.44%
Use (Source) of Fund Balance	$0	$0	$0	$0	$0	$0	0.00%
TOTAL REVENUES	$8,114,481	$6,230,728	$9,070,003	$9,764,323	$9,807,000	$42,677	0.44%
EXPENDITURES							
Construction Projects:							
Public Safety Projects:							
Buildings & Improvements-Law Enforcement	$0	$1,001,250	$0	$500,000	$1,001,250	$501,250	100.25%
Buildings & Improvements-Fire Department	87,721	700,980	16,079	-	$700,875	700,875	100.00%
Total Public Safety Projects	$87,721	$1,702,230	$16,079	$500,000	$1,702,125	$1,202,125	240.43%
General Government Projects:							
Annex Bldg Roof Renovation	$72,429	$171,127	$2,530	$0	$171,127	$171,127	100.00%
New IT Data Center	27,246	750,063	415,509	230,000	$750,063	520,063	226.11%
New Central Stores Building	303,356	350,029	181,258	0	$350,029	350,029	100.00%
WAN Project	0	0	0	0	$0	0	0.00%
Total General Gov't Projects	$403,031	$1,271,219	$599,297	$230,000	$1,271,219	$1,041,219	452.70%
Recreation Facilities:							
Recreation Complex	$3,575,484	$3,575,484	$12,345	$0	$102,335	$102,335	100.00%
Recreation Vehicles	$0	$0	$45,200	$0	$0	$0	0.00%
Total Recreation Projects	$3,575,484	$3,575,484	$57,545	$0	$102,335	$102,335	#DIV/0!
Economic Development:							
Land Acquisitions	$0	$2,002,499	$0	$1,500,000	$2,002,499	$502,499	33.50%
Total Economic Development	$0	$2,002,499	$0	$1,500,000	$2,002,499	$502,499	33.50%
Public Works Projects:							
Road Construction:							
LMIG Street Projects	$1,296,212	$50,062	$334,784	$1,918,615	$396,305	($1,522,310)	-79.34%
MLK Jr./Wellborn Rd Improv	0	2,202,749	20,467	0	$2,202,749	2,202,749	100.00%
MLK Jr. Streetscape Improv	0	482,602	0	215,000	$482,602	267,602	124.47%
Margie Dr/Osigian Blvd Intersection	0	300,375	0	134,270	$300,375	166,105	123.71%
Total Road Construction	$1,296,212	$3,035,788	$355,251	$2,267,885	$3,382,031	$1,114,146	49.13%
Water and Sewer System Improvements:							
Sewer Line Extensions	$388,860	$711,889	$224,472	$500,000	$711,889	$211,889	42.38%
Water Distribution System Extensions	0	750,937	0	350,000	$750,937	400,937	114.55%
Building Facility Upgrades	4,070	412,523	8,110	400,000	$412,523	12,523	3.13%
Elevated Tanks	0	1,001,250	0	800,000	$1,001,250	201,250	25.16%
Total Water and Sewer Sys Improv	$392,930	$2,876,599	$232,582	$2,050,000	$2,876,599	$826,599	40.32%
Total Construction Projects	$5,755,378	$14,463,819	$1,260,753	$6,547,885	$11,336,808	$4,788,923	73.14%

Fund 35 Capital Projects Fund
Function 4000 Public Works
SPLOST 2018

Expenditures (cont'd)

	FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
Capital Expenditures:							
Public Safety Projects:							
Police Vehicles & Equipment	$377,750	$2,893,612	$535,369	$1,500,000	$2,893,612	$1,393,612	92.91%
Fire Rescue Trucks & Equip	1,023,941	1,823,262	(345)	400,000	$1,823,262	1,423,262	355.82%
Fire Vehicle Replacements	27,328	35,388	0	25,000	$35,388	10,388	41.55%
Total Public Safety Projects	$1,429,019	$4,752,262	$535,024	$1,925,000	$4,752,262	$2,827,262	146.87%
General Government Equipment							
PW Fleet/Equipment	$0	$750,937	$0	$300,000	$750,937	$450,937	150.31%
Replacement Vehicles (7)	53,146	105,840	0	100,000	$105,840	5,840	5.84%
City Hall Fixtures/Security Upgrades	8,954	232,959	146,871	50,000	$232,959	182,959	365.92%
Total General Gov't Equip	$62,100	$1,089,736	$146,871	$450,000	$1,089,736	$639,736	142.16%
Recreation Facilities:							
Recreation Vehicles	$0	$102,335	$12,345	$150,000	$600,750	$450,750	300.50%
Total Recreation Capital Exp	$0	$102,335	$12,345	$150,000	$600,750	$450,750	300.50%
Water and Sewer Capital Expenditures							
Heavy Equipment/Vehicles	$0	$500,623	$0	$250,000	$500,623	$250,623	100.25%
Total Wtr/Swr Capital Items	$0	$500,623	$0	$250,000	$500,623	$250,623	100.25%
Debt Service Expenditures							
DEBT SERVICE- Interest	$637,750	$505,000	$218,500	$365,500	$365,500	$0	0.00%
DEBT SERVICE- Principal	2,590,000	2,720,000	6,085,000	2,860,000	$2,860,000	0	0.00%
Debt Issuance Costs	0	0	0	0	$0	0	0.00%
	$3,227,750	$3,225,000	$6,303,500	$3,225,500	$3,225,500	$0	0.00%
Total Debt Service & Capital Exp	$4,718,869	$6,000,500	$6,997,740	$6,000,500	$10,168,871	$4,168,371	69.47%
TOTAL EXPENDITURES	$10,474,247	$20,464,319	$8,258,493	$12,548,385	$21,505,679	$8,957,294	71.38%

Fund 36 Capital Projects Fund
Function 4000 Public Works
WR Public Facilities Authority

	FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
REVENUES							
INTEREST INCOME/DISCOUNTS	$1,678	$1,500	$0	$1,500	$1,500	$0	0.00%
BOND PROCEEDS	0	0	0	0	$0	0	0.00%
BOND PROCEEDS-premium	0	0	0	0	$0	0	0.00%
TRANSFERS IN-GENERAL FUND	780,000	0	0	0	$0	0	0.00%
TRANSFERS IN-RECREATION CAP IMPR FUND	262,650	261,900	0	0	$0	0	0.00%
TOTAL RECEIPTS	$1,044,328	$263,400	$0	$1,500	$1,500	$0	0.00%
Use (Source) of Fund Balance	$0	$12,246,838	$0	$0	$0	$0	0.00%
TOTAL REVENUES	$1,044,328	$12,510,238	$0	$1,500	$1,500	$0	0.00%
EXPENDITURES							
Construction Projects:							
Recreation Facilities:							
Recreation Complex-Toliver	$0	$0	$0	$0	$0	$0	0.00%
Recreation Complex-Tanner	0	0	0	0	$0	0	0.00%
Recreation Complex-N Houston	6,155,251	3,356,505	3,095,013	576,000	$0	(576,000)	-100.00%
Recreation Complex-Memorial Park	625,360	0	0	0	$0	0	0.00%
Recreation Parks-Walk @ Sandy Run	-	0	0	0	$0	0	0.00%
Recreation Parks-Vietnam Veterans	0	231,486	0	372,000	$231,486	(140,514)	-37.77%
Recreation Facility-Tennis Courts	1,686,507	0	0	0	$0	0	0.00%
Park Improvements-Fountain	252,200	0	0	0	$0	0	0.00%
Park Improvements-Ted Wright	0	0	53,865	0	$0	0	0.00%
	$8,719,318	$3,587,991	$3,148,878	$948,000	$231,486	($716,514)	-75.58%
General Government Projects:							
Muni Court Bldg Renovations	$2,463,039	$162,099	$0	$0	$0	$0	0.00%
Total General Gov't Projects	$2,463,039	$162,099	$0	$0	$0	$0	#DIV/0!
Public Safety Facilities:							
Fire Trng Center Uprgrades	$0	$43,787	$4,780	$0	$0	$0	0.00%
Fire Stn HWY 41-Peach Ind Pk	0	1,216,302	0	0	$0	0	0.00%
	$0	$1,260,089	$4,780	$0	$0	$0	#DIV/0!
Economic Development:							
610A Watson Renovations	$0	$0	$0	$0	$0	$0	0.00%
Total Economic Development	$0	$0	$0	$0	$0	$0	0.00%
Total Construction Projects	$11,182,357	$5,010,179	$3,153,658	$948,000	$231,486	($716,514)	-75.58%
Debt Service & Transfers							
Debt Issuance Cost	$0	$2,000	$2,000	$2,000	$2,000	$0	0.00%
Debt Service-Interest	419,086	822,275	0	0	$0	0	0.00%
Debt Service-Principal	0	215,000	0	0	$0	0	0.00%
Transfers from General Fund	0	0	0	0	$0	0	0.00%
Total Debt Service & Transfers	$419,086	$1,039,275	$2,000	$2,000	$2,000	$0	0.00%
TOTAL EXPENDITURES	$11,601,443	$6,049,454	$3,155,658	$950,000	$233,486	($716,514)	-75.42%

Enterprise Funds
Summary of Budgeted Revenues, Expenditures, and Net Income

Funds	52 Sanitation	53 Water & Sewer Fund	54 Natural Gas Fund	61 StormWater Drainage
Total Revenues	10,364,353	21,032,440	6,922,637	3,070,170
Salaries & Benefits	0	6,699,465	325,363	1,631,274
Operations	9,574,800	12,223,680	4,774,690	764,350
Capital	0	1,151,000	155,250	355,000
New Initiatives	0	0	0	0
Total Expenditures	9,574,800	20,074,145	5,255,303	2,750,624
Transfer to Other Funds	0	1,895,506	2,320,716	0
Budgeted Net Income	789,553	(937,211)	(653,382)	319,546

Fund 52 Sanitation Enterprise Fund
Function 4000 Public Works
Activity 4520 - Sanitation

Acct #		FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
	Receipts:							
44300	Sanitation fees	$7,652,431	$7,477,086	$8,306,339	$9,540,000	$10,078,204	$538,204	5.64%
44501	Penalties-Late Payments	147,514	156,282	195,531	180,000	$252,149	72,149	40.08%
46001	Interest revenues	256	10,490	1	2,000	$2,000	0	0.00%
48055	Bad Debt Recoveries	58,607	33,310	36,777	32,000	$32,000	0	0.00%
	Total Receipts	$7,858,808	$7,677,168	$8,538,649	$9,754,000	$10,364,353	$610,353	6.26%
	Operating Expenses:							
52022	Professional-Audit Fees	$0	$16,800	$0	$16,800	$16,800	$0	0.00%
52100	Garbage pickup/Crisp Co. Solid Waste	8,411,783	8,500,000	9,567,596	8,600,000	$9,200,000	600,000	6.98%
52101	Hauling Fees	28,536	60,000	37,542	35,000	$35,000	0	0.00%
52102	Landfill Expense	1,574	15,000	2,166	5,000	$5,000	0	0.00%
52103	Compost Fees	221,752	220,000	252,644	225,000	$225,000	0	0.00%
52144	Repairs & maint by vendor- Other Equip	3,906	3,000	823	3,000	$3,000	0	0.00%
57301	Bad Debt Expense	17,601	200,000	51,151	90,000	$90,000	0	0.00%
	Total Operating Expenses	$8,685,151	$9,014,800	$9,911,922	$8,974,800	$9,574,800	$600,000	6.69%
49010	Transfers from - General Fund	$35,000	$0	$0	$0	$0	$0	0.00%
61010	Transfers to - General Fund	0	0	0	0	$0	0	0.00%
	Total Transfers	$35,000	$0	$0	$0	$0	$0	0.00%
	Net income (loss)	($791,343)	($1,337,632)	($1,373,273)	$779,200	$789,553	$10,353	1.33%

Fund 53 Water & Sewer Fund

Function 4000 Public Works

All Activities - Water & Sewer

Acct #		FY 2021	Adopted FY 2022	FY 2022	Adopted FY 2023	Tentative FY 2024	FY 2024 Tentative FY 2023 Adopted	FY 2024 Tentative FY 2023 Adopted
	Receipts:	Actual	Budget	Actual	Budget	Budget	Variance ($)	Variance (%)
44351	Water Sales	$7,638,967	$7,591,469	$9,738,092	$8,968,766	$9,300,000	$331,234	3.69%
44352	Tap on Fees-Water	379,405	319,968	575,135	445,148	$400,000	(45,148)	-10.14%
44354	Rebates-ESG Inc	19,425	0	13,232	0	$0	0	0.00%
44361	Sewer Sales	7,083,685	7,276,500	9,249,411	7,980,039	$9,010,000	1,029,961	12.91%
44362	Tap on Fees-Sewer	357,638	292,900	556,820	387,919	$450,000	62,081	16.00%
44364	Leachate Treatment	143,684	132,600	186,811	195,923	$150,000	(45,923)	-23.44%
44365	Grease Traps Fees	389,322	360,319	412,479	347,743	$400,000	52,257	15.03%
44366	Facility Charge-GPU	0	0	0	0	$0	0	0.00%
44367	Septic Tank Dumps	118,825	127,920	146,575	139,902	$140,000	98	0.07%
44502	Penalties-Late Payments	287,331	153,960	450,152	320,797	$400,000	79,203	24.69%
44551	Service Revenue-Utilities	184,731	178,137	284,444	212,961	$215,000	2,039	0.96%
44553	Activation Fees	264,623	172,087	329,472	274,085	$400,000	125,915	45.94%
46001	Interest revenues	83,674	51,065	18,601	4,000	$5,000	1,000	25.00%
47010	Contributions-Capital Assets	1,173,208	0	2,645,817	0	$0	0	0.00%
48001	Rental Income-Site Rental Fee	62,096	62,000	63,708	61,016	$80,000	18,984	31.11%
48003	Lease Revenue	0	0	2,492	0	$0	0	0.00%
48053	Miscellaneous	5,406	500	8,961	3,440	$3,440	0	0.00%
48055	Bad Debt Recoveries	45,901	53,800	92,773	74,596	$75,000	404	0.54%
48101	Insurance Recoveries	4,257	0	17,252	1,995	$2,000	5	0.25%
49031	Transfer from Fund 31	0	0	0	0	$0	0	0.00%
49201	Surplus Property Sales	1,500	1,500	2,053	2,000	$2,000	0	0.00%
49251	Sale of Fixed Assets	0	0	0	0	$0	0	0.00%
	Total receipts	$18,243,677	$16,774,725	$24,794,278	$19,420,330	$21,032,440	$1,612,110	8.30%

Fund 53 Water & Sewer Enterprise Fund
Function 4000 Public Works
All Activities - Water & Sewer

Activity:		Water & Sewer Administration	FY 2021	Adopted FY 2022	FY 2022	Adopted FY 2023	Tentative FY 2024	FY 2024 Tentative FY 2023 Adopted	FY 2024 Tentative FY 2023 Adopted
4300	Acct #	Salaries & Benefits:	Actual	Budget	Actual	Budget	Budget	Variance ($)	Variance (%)
	51001	Salaries- full time	$2,230,274	$2,508,168	$2,054,742	$2,487,649	$2,947,925	$460,276	18.50%
	51002	Salaries- overtime	72,522	180,000	67,161	180,000	$150,000	(30,000)	-16.67%
	51003	Salaries- part time	0	20,000	0	20,000	$0	(20,000)	-100.00%
	51011	Salaries-on call pay	43,002	45,000	44,016	45,000	$45,000	0	0.00%
	51201	FICA	173,763	210,617	162,245	209,048	$240,434	31,386	15.01%
	51202	Group Health	761,828	1,513,323	1,730,707	1,300,000	$1,625,000	325,000	25.00%
	51203	Retirement	292,212	297,330	51,246	365,454	$365,454	0	0.00%
	51204	Unemployment	0	5,000	0	5,000	$0	(5,000)	-100.00%
	51205	Worker's compensation	93,475	49,600	8,852	85,652	$85,652	0	0.00%
	55001	General Fund Admin fee	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	0	0.00%
		Reimburse from Gas Fund for Salaries & Benefits	0	0	0	0	0	0	0.00%
		Total Sal & Ben	$4,907,075	$6,069,038	$5,358,969	$5,937,803	$6,699,465	$761,662	12.83%
		Operating Expenses:							
	52021	Professional Services	$0	$0	$0	$0	$0	$0	0.00%
	52022	Professional-Audit Fees	0	15,000	0	15,000	$0	(15,000)	-100.00%
	52041	Professional-Software Support & Maintenance	1,109	3,900	0	0	$0	0	0.00%
	52140	Repairs & maint by vdr- buildings	3,927	2,000	3,055	5,000	$5,000	0	0.00%
	52143	Repairs & maint by vdr- Office Equip	3,203	3,000	2,768	3,000	$3,000	0	0.00%
	52300	General Insurance/Property	91,982	105,000	201,824	110,000	$110,000	0	0.00%
	52311	Postage	48	500	68	100	$100	0	0.00%
	52312	Telephone	0	1,000	0	0	$0	0	0.00%
	52321	Advertising	864	2,000	2,195	2,000	$2,000	0	0.00%
	52331	Printing	0	100	0	0	$0	0	0.00%
	52341	Travel & business meeting expense	1,337	2,700	936	1,000	$2,000	1,000	100.00%
	52351	Dues & memberships	1,452	2,800	1,523	1,500	$1,500	0	0.00%
	52361	Training & employee development	396	2,500	139	1,000	$1,000	0	0.00%
	52371	Licenses/Professional Staff	217	1,000	0	1,000	$1,000	0	0.00%
	52393	Permits	0	20,000	0	5,000	$5,000	0	0.00%
	53001	Office supplies	6,993	10,000	6,484	10,000	$10,000	0	0.00%
	53002	Data Processing Supplies	2,379	2,000	3,583	4,000	$4,000	0	0.00%
	53201	Water & Sewer	73,169	60,000	56,337	60,000	$60,000	0	0.00%
	53211	Natural Gas	8,653	15,000	10,294	12,000	$12,000	0	0.00%
	53221	Electricity	33,798	28,800	31,988	30,000	$30,000	0	0.00%
	53231	Stormwater Fees	8,941	9,000	8,941	9,000	$9,000	0	0.00%
	53311	Subscriptions & publications	0	50	0	0	$0	0	0.00%
	53601	Inventory Write Off	0	0	0	0	$0	0	0.00%
	53602	Over & Short	0	0	100	0	$0	0	0.00%
	56001	Depreciation	0	0	0	0	$0	0	0.00%
	57301	Bad Debt Expense	152,771	350,000	220,285	300,000	$300,000	0	0.00%
		Total Operating Exp	$391,238	$636,350	$550,520	$569,600	$555,600	($14,000)	-2.46%

Fund 53 Water & Sewer Enterprise Fund
Function 4000 Public Works
All Activities - Water & Sewer

Operating Expenses (cont'd)

		FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
	Capital Expenses:							
54002	Easements/Right-of-Ways	$0	$3,000	$0	$0	$0	$0	0.00%
54101	Building & Improvements	0	0	0	0	$0	0	0.00%
54121	Machinery & Equipment	0	0	0	0	$0	0	0.00%
54125	Computer Equipment	0	0	0	0	$0	0	0.00%
	Debt Service							
58002	W & S 2012 Bond Payment	$0	$1,305,000	$653,063	$1,370,000	$1,435,000	$65,000	4.74%
58005	Series 2020 Debt Service	0	560,000	912,825	560,000	$560,000	0	0.00%
58203	GEFA DWSFA #05-010	0	0	0	0	$0	0	0.00%
58301	Interest Exp-Bonds	1,167,869	685,688	(128,412)	1,469,728	$1,323,800	(145,928)	-9.93%
58501	Interest Exp-Notes Payable	0	901,200	0	0	$0	0	0.00%
58601	Fiscal agents fees	1,300	2,500	4,500	2,500	$2,500	0	0.00%
58602	Cost of Issuance Series 2020	403,092	0	0	0	$0	0	0.00%
	Total Debt Serv & Capital Expenses	$1,572,262	$3,457,388	$1,441,976	$3,402,228	$3,321,300	($80,928)	-2.38%
	Total Expenses for Activity 4300	$6,870,575	$10,162,776	$7,351,465	$9,909,631	$10,576,365	$666,734	6.73%
4330	Sewage Collections & Disposal							
Acct #	Operating Expenses:							
52021	Professional Services	$58,876	$250,000	$87,912	$175,000	$175,000	$0	0.00%
52040	Professional Services/Technical	0	50,000	30,862	50,000	$50,000	0	0.00%
52042	Sewer Treatment Contract operations	2,184,650	2,212,236	2,212,236	2,319,065	$2,176,363	(142,702)	-6.15%
52104	Sludge Removal-Landfill ESG	1,475	3,000	2,881	3,000	$3,000	0	0.00%
52105	Grease Trap Pumping	246,747	190,000	224,289	190,000	$210,000	20,000	10.53%
52140	Repairs & maint by vdr- Bldg	0	1,000	0	500	$500	0	0.00%
52141	Repairs & maint by vdr- Vehicles	78,086	75,000	64,423	70,000	$70,000	0	0.00%
52142	Repairs & maint by vdr- Com. Equip	0	800	0	0	$0	0	0.00%
52144	Repairs & maint by vdr- Other Equip	27,353	48,033	33,670	35,000	$20,000	(15,000)	-42.86%
52148	Repairs & maint by vdr- ESG	2,199	15,000	941	1,500	$1,500	0	0.00%
52171	Rental/Equipment	100	2,000	0	0	$0	0	0.00%
52341	Travel & Business Meeting Expense	1,337	1,500	0	1,500	$1,500	0	0.00%
52361	Training & employee development	0	2,500	895	2,500	$3,000	500	20.00%
53003	Injuries & Damages	0	3,200	0	0	$0	0	0.00%
53010	Uniform & Clothing	616	4,000	2,351	4,000	$4,000	0	0.00%
53060	Sewer solvents	0	5,000	0	0	$0	0	0.00%
53221	Electricity	701,719	650,000	615,566	600,000	$600,000	0	0.00%
53261	Gas/Diesel/Oil/Grease	54,858	65,000	77,965	75,000	$75,000	0	0.00%
53351	Small tools	8,472	8,000	8,357	8,000	$8,000	0	0.00%
53371	Other supplies	33,076	40,256	36,741	42,000	$42,000	0	0.00%
	Total Operating Expenses	$3,399,563	$3,626,525	$3,399,088	$3,577,065	$3,439,863	($137,202)	-3.84%
	Capital Expenses:							
54061	Sewer Reinforcements	$45,196	$75,000	$0	$60,000	$60,000	$0	0.00%
54062	New Service Lines	0	6,000	0	6,000	$6,000	0	0.00%
54063	New Projects	2,181	15,000	0	10,000	$10,000	0	0.00%
54066	New Projects-ESG	271,106	125,000	0	125,000	$125,000	0	0.00%
54121	Machinery & other equipment	0	0	0	0	$0	0	0.00%
54123	Vehicles	0	0	0	0	$0	0	0.00%
54125	Computer Equipment	0	0	0	0	$0	0	0.00%
	Total Capital Expenses	$318,483	$221,000	$0	$201,000	$201,000	$0	0.00%
	Total Expenses for Activity 4330	$3,718,047	$3,847,525	$3,399,088	$3,778,065	$3,640,863	($137,202)	-3.63%

Fund 53 Water & Sewer Enterprise Fund
Function 4000 Public Works
All Activities - Water & Sewer

Operating Expenses (cont'd)

			FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
4440		**Water Distribution**							
	Acct #	Salaries & Benefits:							
	51001	Salaries	$0	$51,560	$0	$0	$0	$0	0.00%
	51201	FICA	0	3,944	0	0	$0	0	0.00%
	51202	Group Health	0	48,042	48,042	0	$0	0	0.00%
	51205	Worker's compensation	0	374	0	0	$0	0	0.00%
		Total Sal & Ben	$0	$103,920	$48,042	$0	$0	$0	0.00%
	Acct #	Operating Expenses:							
	52021	Professional Services	$908	$65,000	90,506	$65,000	$65,000	$0	0.00%
	52041	Professional Services/Technical	22	40,000	908	1,500	$1,500	0	0.00%
	52042	Water Treatment Contract operations	1,456,433	1,474,824	1,474,824	1,546,044	$1,315,151	(230,893)	-14.93%
	52141	Repairs & maint by vdr- vehicles	55,883	50,000	72,104	85,000	$85,000	0	0.00%
	52142	Repairs & maint by vdr- Communication Equip	0	1,000	0	0	$0	0	0.00%
	52144	Repairs & maint by vdr- Other Equip	17,949	30,000	20,280	25,000	$25,000	0	0.00%
	52145	Repairs & maint by vdr- Water Tanks	107,111	90,000	98,871	100,000	$100,000	0	0.00%
	52147	Repairs & maint by vdr- Meters & Regulators	8,590	10,000	10,825	15,000	$15,000	0	0.00%
	52171	Rental/Equipment	1,433	2,000	2,309	3,500	$3,500	0	0.00%
	52341	Travel & Business Meeting Expense	1,337	1,000	495	1,000	$1,000	0	0.00%
	52361	Training & employee development	94	3,000	2,401	3,000	$3,500	500	16.67%
	53003	Injuries & Damages	0	2,000	0	2,000	$2,000	0	0.00%
	53010	Uniform & Clothing	1,626	5,000	3,181	5,000	$5,000	0	0.00%
	53221	Electricity	559,555	500,000	519,967	500,000	$650,000	150,000	30.00%
	53261	Gas/Diesel/Oil/Grease	69,274	70,000	99,920	95,000	$95,000	0	0.00%
	53323	Water-Houston County Purchase	2,618,525	2,474,266	1,995,696	2,474,266	$2,474,266	0	0.00%
	53351	Small tools	16,842	15,000	18,149	21,000	$21,000	0	0.00%
	53371	Other supplies	26,899	25,000	36,605	45,000	$45,000	0	0.00%
		Total Operating Expenses	$4,942,482	$4,858,090	$4,447,042	$4,987,310	$4,906,917	($80,393)	-1.61%
		Capital Expenses:							
	54061	Reinforcements	$456,861	$350,000	$0	$450,000	$700,000	$250,000	55.56%
	54062	New Service Lines	111,443	90,000	0	80,000	$110,000	30,000	37.50%
	54063	New Projects	53,575	100,000	0	100,000	$140,000	40,000	40.00%
	54121	Machinery & other equipment	0	0	0	0	$0	0	0.00%
	54123	Vehicles	89,367	0	0	0	$0	0	0.00%
		Total Capital Expenses	$711,246	$540,000	$0	$630,000	$950,000	$320,000	50.79%
		Total Expenses for Activity 4440	$5,653,727	$5,502,010	$4,495,084	$5,617,310	$5,856,917	$239,607	4.27%
		Total O & M Expenditures for W & S Fund	$16,242,349	$19,512,311	$15,245,637	$19,305,006	$20,074,145	$769,139	3.98%
4300	61010	Transfers to General Fund	$2,050,600	$1,895,506	$1,895,506	$1,895,506	$1,895,506	$0	0.00%
4300	61031	Transfers to Cap Proj Fund	285,742	0	0	0	0	0	0.00%
		Total Transfer to Other Funds	$2,336,342	$1,895,506	$1,895,506	$1,895,506	$1,895,506	$0	0.00%
		Net Income (Loss)	($335,014)	($4,633,092)	$7,653,135	($1,780,182)	($937,211)	$842,971	-47.35%

Fund 54 Natural Gas Enterprise Fund
Function 4000 Public Works
Activity 4700 - Natural Gas

Activity:	Acct #		FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
4700		**Receipts:**							
	44401	Natural Gas Sales	$19,541,725	$15,915,070	$24,938,581	$25,965,745	$19,282,788	($6,682,957)	-25.74%
	53321	Natural Gas Purchases	14,967,379	13,841,114	22,505,928	23,276,301	$13,968,583	(9,307,718)	-39.99%
		Net Sales	$4,574,346	$2,073,956	$2,432,654	$2,689,444	$5,314,205	$2,624,761	97.59%
	44402	Portfolio Returns - MGAG	$714,303	$500,000	$614,124	$500,000	$850,000	$350,000	70.00%
	44403	Facility Charge-Ga Power	451,673	111,432	111,432	111,432	$111,432	0	0.00%
	44404	Facility Charge-GPU	288,000	288,000	288,000	288,000	$288,000	0	0.00%
	44503	Penalties-Late Payments	176,040	182,024	176,377	185,000	$185,000	0	0.00%
	44551	Service Revenue-Utilities	26,521	22,865	31,551	30,000	$30,000	0	0.00%
	44553	Activation Fees	110,306	109,788	100,829	100,000	$100,000	0	0.00%
	46001	Interest revenues	8,719	8,000	9,045	5,000	$5,000	0	0.00%
	46004	Other Investment Income- Jointly Owned	59,842	270,000	0	0	$0	0	0.00%
	48053	Miscellaneous revenues	1,800	961	0	0	$0	0	0.00%
	48054	Vendor Comp-Sales Tax	5,217	5,087	4,170	4,000	$4,000	0	0.00%
	48055	Bad Debt Recoveries	74,091	46,985	44,020	35,000	$35,000	0	0.00%
	48101	Insurance Recoveries	3,082	0	33,152	0	$0	0	0.00%
	49201	Sales-Surplus Property	0	0	0	0	$0	0	0.00%
		Total Receipts	$6,493,939	$3,619,098	$3,845,353	$3,947,876	$6,922,637	$2,974,761	75.35%
		Salaries & Benefits:							
	51001	Salaries- full time	$483,706	$270,749	$228,002	$209,035	$172,961	($36,074)	-17.26%
	51002	Salaries- overtime	2,925	20,000	689	3,000	$3,000	0	0.00%
	51011	Salaries-on call pay	7,224	10,920	0	0	$0	0	0.00%
	51201	FICA	39,458	23,077	18,272	16,221	$13,461	(2,760)	-17.01%
	51202	Group Health	300,604	192,168	129,969	100,000	$100,000	0	0.00%
	51203	Retirement	103,920	105,736	18,300	29,352	$29,352	0	0.00%
	51204	Unemployment	0	0	0	0	$0	0	0.00%
	51205	Worker's compensation	10,172	5,587	2,950	6,589	$6,589	0	0.00%
		Total Sal & Ben	$948,009	$628,237	$398,182	$364,197	$325,363	($38,834)	-10.66%
		Operating Expenses:							
	52021	Professional Services	$113,766	$120,528	$96,344	$121,000	$250,000	$129,000	106.61%
	52022	Professional-Audit Fees	0	5,850	0	5,850	$5,850	0	0.00%
	52042	Gas Distribution Main Contract	1,019,400	2,056,440	2,056,440	2,115,901	$3,105,120	989,219	46.75%
	52043	Professional/Technical-Natural Gas Leak Survey	68,662	0	0	0	$0	0	0.00%
	52140	Repairs & maint by vdr- Buildings	293	0	0	0	$0	0	0.00%
	52141	Repairs & maint by vdr- Vehicles	31,386	0	7,939	0	$0	0	0.00%
	52142	Repairs & maint by vdr- Commun Equip	0	0	0	0	$0	0	0.00%
	52143	Repairs & maint by vdr- Office Equip	1,115	0	0	0	$0	0	0.00%
	52144	Repairs & maint by vdr- Other Equip	34,343	0	7,526	0	$0	0	0.00%
	52147	Repairs & maint by vdr- Meters & Regulators	79,173	0	0	0	$0	0	0.00%
	52300	General Insurance/Property	9,380	16,000	20,905	16,000	$16,000	0	0.00%
	52311	Postage	552	0	0	0	$0	0	0.00%
	52312	Telephone	54,851	10,000	38,819	43,000	$43,000	0	0.00%
	52321	Advertising	1,347	0	3,600	0	$0	0	0.00%
	52331	Printing	1,861	0	0	0	$0	0	0.00%
	52341	Travel & business meeting expense	0	1,000	1,702	1,000	$1,000	0	0.00%
	52351	Dues & memberships	9,973	5,000	8,305	5,000	$10,000	5,000	100.00%
	52361	Training & employee development	19,893	1,000	655	23,000	$23,000	0	0.00%
	53001	Office supplies	5,082	1,000	615	300	$0	(300)	-100.00%
	53003	Injuries & Damages	0	0	0	0	$0	0	0.00%
	53010	Uniform & Clothing	387	5,961	4,018	6,000	$0	(6,000)	-100.00%

Fund 54 Natural Gas Enterprise Fund
Function 4000 Public Works
Activity 4700 - Natural Gas

Operating Expenses (cont'd)

		FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
53081	Cathodic protection	$8,959	$0	$0	$0	$0	$0	0.00%
53201	Water & Sewer	1,303	2,500	1,228	1,500	$1,500	0	0.00%
53211	Natural Gas	1,349	2,500	1,713	2,500	$2,500	0	0.00%
53221	Electricity	23,024	25,300	20,091	22,500	$22,500	0	0.00%
53261	Gas/Diesel/Oil/Grease	36,000	3,000	25,170	30,000	$15,000	(15,000)	-50.00%
53271	Chemicals, oxygen, acetylene...	1,113	0	0	0	$0	0	0.00%
53351	Small tools	9,920	2,000	3,833	2,000	$2,000	0	0.00%
53371	Other supplies	16,443	6,220	17,461	6,220	$6,220	0	0.00%
55001	General Fund Admin fee	760,000	760,000	760,000	760,000	$760,000	0	0.00%
56001	Depreciation Expense	0	0	0	0	$0	0	0.00%
57030	Property taxes-Twiggs County	23,216	20,000	17,862	25,000	$25,000	0	0.00%
57100	Mid-State Energy Comm	653,070	550,000	242,945	0	$386,000	386,000	100.00%
57301	Bad Debt Expense	43,600	200,000	141,929	100,000	$100,000	0	0.00%
57510	Loss on Asset Impairment	0	0	0	0	$0	0	0.00%
61053	Transfers to other Funds-W&S salary reimb't	0	0	0	0	$0	0	0.00%
	Total Operating Expenses	$3,029,462	$3,794,299	$3,479,100	$3,286,771	$4,774,690	$1,487,919	45.27%
	Debt Service & Capital Expenses							
54061	Reinforcements	$148,685	$45,400	$0	$45,400	$45,400	$0	0.00%
54062	New Service Lines	46,550	0	0	0	$0	0	0.00%
54063	New Projects	13,694	332,765	0	650,000	$0	(650,000)	-100.00%
54070	Meter Project	17,819	7,000	0	7,000	$7,000	0	0.00%
54101	Buildings	6,480	0	0	0	$0	0	0.00%
54121	Machinery & other equipment	6,195	0	0	0	$10,000	10,000	100.00%
54123	Vehicles	0	0	0	0	$0	0	0.00%
54125	Computer Equipment	0	0	0	0	$0	0	0.00%
58101	MGAG 95 pipeline $4,959,941	0	0	0	0	$0	0	0.00%
58103	MGAG 2011 pipeline $3,470,000	0	0	65,572	0	$0	0	0.00%
58501	Interest Expense	51,472	81,250	0	84,250	$84,250	0	0.00%
58601	Fiscal agents fees	3,000	8,600	3,000	8,600	$8,600	0	0.00%
	Total Debt Serv & Capital Expenses	$293,895	$475,015	$68,572	$795,250	$155,250	($640,000)	-80.48%
	Total Expenses for Activity 4700	$4,271,366	$4,897,551	$3,945,855	$4,446,218	$5,255,303	$809,085	18.20%
61010	Transfers to other Funds	$2,510,600	$2,510,600	$2,320,716	$2,320,716	$2,320,716	$0	0.00%
	Net Income (Loss)	($288,027)	($3,789,053)	($2,421,218)	($2,819,058)	($653,382)	$2,165,676	-76.82%

Fund 61 Stormwater Drainage Enterprise Fund
Function 4000 Public Works
Activity 4320 - Stormwater Drainage

Activity:			FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
4320	Acct #	Receipts:							
	44371	Stormwater Drainage Fees	$2,984,164	$2,851,868	$3,007,555	$2,998,000	$2,998,000	$0	0.00%
	44502	Penalties-Late Payments	1,787	44,441	57,020	59,370	$59,370	(0)	0.00%
	46001	Interest revenues	0	1,800	5,629	2,000	$2,000	0	0.00%
	47010	Contributions-Capital Assets	14,091	0	973,656	0	$0	0	0.00%
	48053	Miscellaneous revenues	4,875	0	781	800	$800	0	100.00%
	48055	Bad Debt Recoveries	0	8,909	10,994	10,000	$10,000	0	0.00%
	48101	Insurance Recoveries	0	0	7,811	0	$0	0	0.00%
		Total Receipts	$3,004,917	$2,907,018	$4,063,445	$3,070,170	$3,070,170	($0)	0.00%
	Acct #	Salaries & Benefits:							
	51001	Salaries- full time	$884,732	$955,244	$867,532	$838,024	$956,224	$118,200	14.10%
	51001	Stormwater Utility Manager-Stipend	0	0	0	0	$0	0	0.00%
	51002	Salaries- overtime	3,895	1,499	2,170	1,499	$1,499	0	0.00%
	51011	Salaries-On Call	4,380	6,520	6,150	6,520	$6,520	0	0.00%
	51201	FICA	62,554	73,690	55,215	64,722	$73,765	9,042	13.97%
	51202	Group Health	737,658	648,567	722,320	400,000	$400,000	0	0.00%
	51203	Retirement	110,676	112,615	19,682	116,258	$116,258	0	0.00%
	51205	Worker's compensation	72,031	27,561	25,768	63,508	$63,508	0	0.00%
	52341	Travel & business meeting expense	1,150	7,500	2,277	2,000	$9,500	7,500	375.00%
	52351	Dues & memberships	713	1,000	1,391	1,000	$1,500	500	50.00%
	52361	Training & employee development	295	6,000	1,816	1,000	$2,500	1,500	150.00%
		Total Sal & Benefits	$1,878,084	$1,840,196	$1,704,321	$1,494,531	$1,631,274	$136,742	9.15%
		Operating Expenses:							
	52021	Professional Services	$4,313	$35,000	$7,569	$20,000	$20,000	$0	0.00%
	52026	Tree Removal Services	34,675	30,000	4,350	10,000	$20,000	10,000	100.00%
	52139	Rep & Maint - SW - New Initiatives	0	0	0	237,000	$200,000	(37,000)	118.50%
	52140	Repairs & maint by vdr- Buildings	0	0	1,044	1,500	$1,500	0	100.00%
	52141	Repairs & maint by vdr- Vehicles	52,053	35,000	42,661	50,000	$50,000	0	0.00%
	52144	Repairs & maint by vdr- Other Equip	22,345	25,000	26,108	20,000	$25,000	5,000	25.00%
	52171	Rental Equipment	607	2,500	1,282	2,100	$2,100	0	0.00%
	52300	General Property Insurance	4,117	5,000	8,662	4,565	$0	(4,565)	-100.00%
	52311	Postage	42	0	82	100	$250	150	140.00%
	53010	Uniforms & Clothing	1,589	7,500	2,126	3,500	$5,000	1,500	42.86%
	53261	Gas/Diesel/Oil/Grease	38,400	60,000	51,777	60,000	$60,000	0	0.00%
	53351	Small tools	976	2,500	1,455	1,000	$1,500	500	50.00%
	53371	Other supplies	49,200	150,000	78,787	50,000	$50,000	0	0.00%
	55001	General Fund Administration	200,000	200,000	200,000	200,000	$200,000	0	0.00%
	56001	Depreciation	0	0	888,673	0	$0	0	0.00%
	57010	Prisoner Detail - Dooly Co	0	0	0	50,000	$0	(50,000)	0.00%
	57011	Prisoner Detail - Houston Co	0	60,000	0	60,000	$64,000	4,000	6.67%
	57301	Bad Debt Expense	19,462	36,000	30,138	65,000	$65,000	0	0.00%
		Total Operating Expenses	$427,778	$648,500	$1,344,714	$834,765	$764,350	($70,415)	-8.44%
		Debt Service & Capital Expenses							
	54061	Reinforcements	$1,217	$125,000	$0	$75,000	$100,000	$25,000	33.33%
	54063	New Projects	508,177	550,000	0	250,000	$250,000	0	0.00%
	54101	Buildings/Improvements	22,941	0	0	0	$0	0	0.00%
	54121	Machinery & other equipment	256,278	350,000	0	125,000	$0	(125,000)	-100.00%
	54122	Communication Equipment	0	0	0	0	$0	0	0.00%
	54123	Vehicles	0	0	0	0	$0	0	0.00%
	54124	Furniture & Fixtures	0	15,000	0	0	$5,000	5,000	100.00%
	54125	Computer Equipment	0	15,000	0	2,500	$0	(2,500)	-100.00%
		Total Debt Serv & Capital Expenses	$788,614	$1,055,000	$0	$452,500	$355,000	($97,500)	-21.55%
		Total Expenses for Activity 4320	$3,094,476	$3,543,696	$3,049,035	$2,781,796	$2,750,624	($31,173)	-1.12%
		Net Income (Loss)	($89,560)	($636,678)	$1,014,411	$288,374	$319,546	$31,173	10.81%

FUND 22 ARPA
Function 7000
American Rescue Plan Act Grants

	FY 2021 Actual	Adopted FY 2022 Budget	FY 2022 Actual	Adopted FY 2023 Budget	Tentative FY 2024 Budget	FY 2024 Tentative FY 2023 Adopted Variance ($)	FY 2024 Tentative FY 2023 Adopted Variance (%)
Restricted Fund Balance	0	0	0	5,935,493	12,526,179		
Receipts:							
ARPA Grant Revenue	$0	$0	$0	$7,513,248	$0	($7,513,248)	0.00%
Program Income	0	0	0	0	$200,000	200,000	100.00%
Total Receipts	$0	$0	$0	$7,513,248	$200,000	($7,313,248)	3756.62%
Expenditures:							
Administration, Program	$0	$0	$0	$187,500	$4,523,342	$4,335,842	104.15%
Technology Improvements	0	0	0	2,500,000	$2,943,249	443,249	184.94%
Unprogrammed Funds	0	0	0	0	$4,994,101	4,994,101	100.00%
Total Expenditures	$0	$0	$0	$2,687,500	$12,460,692	$9,773,192	121.57%
Excess(Deficiency) of Receipts over Expenditures	$0	$0	$0	$4,825,748	($12,260,692)	($17,086,440)	-39.36%
Est'd Ending Restricted Fund Balances	0	0	0	10,761,241	265,486	(17,086,440)	4053.41%

Glossary

The terms provided in this glossary come from a number of different sources. Among them are the Georgia statutes (OCGA) and the Constitution of the State of Georgia; State Accounting Office of Georgia Statewide Accounting Policy & Procedure; statements and other guidance issued by the GASB, FASB, and AICPA; the GAAFR "Blue Book" published by the GFOA; and the CVIOG Financial Management Program for State and Local Governments.

ASC - FASB Accounting Standards Codification
OCGA - Official Code of Georgia Annotated
GASB - Governmental Accounting Standards Board
FASB - Financial Accounting Standards Board
AICPA - American Institute of Certified Public Accountants
GAAFR - Governmental Accounting, Auditing, and Financial Reporting
GFOA - Government Finance Officers Association
CVIOG - Carl Vinson Institute of Government at the University of Georgia
NCGA - National Council on Governmental Accounting
SCOA - State Chart of Accounts
SGAC - Statement of Governmental Accounting Concepts
SGAS - Statement of Governmental Accounting Standards

Account (in the SCOA) - A code used to identify transactional activity in terms of assets, liabilities, fund balance or net assets, revenues or other financing sources, and expenditures/expenses or other financing uses.

Accountability - Term used by the GASB to describe a government's duty to justify the raising and spending of public resources. The GASB has identified accountability as the "paramount objective" of financial reporting "from which all other objectives must flow." It encompasses being obliged to explain one's actions and to justify what one does; i.e., it is the requirement for a government to answer to its citizenry.

Accounts Receivable - A current asset account reflecting amounts due from individuals, firms, corporations, or other organizations for goods and services furnished by a government.

Accrual Basis of Accounting - A basis of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows. The accrual basis is used for proprietary funds, fiduciary funds and component units, as well as for government-wide financial statements.
Accumulated Depreciation - A long-term contra-asset account used to report the accumulation of periodic credits that reflect the expiration of the estimated service life of capital assets (i.e., the sum of the depreciation expense that has been recognized over the years since the asset was acquired).

Allowance for Doubtful (or Uncollectible) Accounts - A contra asset valuation account used to indicate the portion of receivables not expected to be collected.

Amortization - The process of reducing a recognized liability systematically by recognizing revenues or by reducing a recognized asset systematically by recognizing expenses or costs.

Ancillary Charges - Costs that are directly attributable to capital asset acquisition and that are necessary to place the asset into its intended location and use: examples include freight, transportation and handling; assembly and installations costs; site preparation costs; and other professional expenditures. These costs are capitalized as part of the asset.

Appropriation (Appropriated Budget) - A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and

the time over which it may be expended. For Georgia budget purposes, an appropriation is an authorization by the General Assembly to a state agency to spend, from public funds, a sum of money not in excess of the sum specified for the purposes in the authorization.

Availability Criterion - Principle under the modified accrual basis of accounting that requires revenues to be recognized only when they are collected or collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

Availability Period - A specified period immediately following the close of the fiscal year by the end of which cash must be collected for related revenue to be recognized in accordance with the availability criterion of modified accrual accounting.

Basis of Accounting - Timing of recognition for financial reporting purposes (i.e., when the effects of transactions or events should be recognized in financial statements) [SGAS 11].

Basis Risk - The risk that arises when variable rates or prices of a hedging derivative instrument and a hedged item are based on different reference rates.

Book value (BV) - Historical cost less accumulated depreciation – also referred to as net book value (NBV).

Budget Unit - A department, institution, agency, or other unit of organization for which separate appropriations are made [OCGA §45-12-71 (2009), ¶10].

Budget Year (in the SCOA) - A code used to identify the Appropriation Act (and resulting budget) to which revenue and expenditure transactions relate.

Budgetary Compliance - Adherence to the annual general appropriation acts and amendments.

Budgetary Reporting - A required presentation of budget-to-actual comparisons in connection with general purpose external financial reporting: Budgetary reporting is required in connection with the basic financial statements for both the general fund and individual major special revenue funds with legally adopted annual budgets. Budgetary reporting also is required within the CAFR to demonstrate compliance at the legal level of control for all governmental funds with legally adopted annual budgets. The basis of accounting used for budgetary purposes is commonly called the statutory basis, which is explained in the policy titled Basis of Accounting and Reporting.

Capital Assets - Land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period. Capital assets that have been or will be used in operations are also comprehended in this definition.

Capital Construction Project (CCP) - The accounting record of a project dedicated to the acquisition or construction of a specific capital asset or asset group.

Capital Projects Fund - A fund used 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. Capital projects funds exclude those types of capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments [GASB 54].

Cash Basis of Accounting - A basis of accounting under which transactions and events are recognized only when the related cash is received or disbursed. This basis of accounting is not generally used, not even for statutory reporting purposes, because it is not a generally accepted accounting principle in the US. The only State of Georgia fund accounted for under the cash basis is the State revenue collections fund.

Comparability - A principle signifying that differences between financial reports reflect substantive differences in the underlying transactions or the governmental structure rather than the selection of different alternatives in accounting procedures or practices. In other words, providing information that allows users to make comparisons among governments (e.g., of the costs of specific functions or the components of revenue).

Compensated Absences - Absences for which employees will be paid, such as vacation, sick leave, and sabbatical leave.

Compensated Absences Payable – Current - The portion estimated to be due in 12 months or less for amounts owed to employees for unpaid annual leave and similar absences attributable to service already rendered and not contingent on a specific event outside the control of the employer and employee.

Compensated Absences Payable – Noncurrent - The portion due in more than 12 months for amounts owed to employees for unpaid annual leave and similar absences attributable to service already rendered and not contingent on a specific event outside the control of the employer and employee.

Component Unit - A legally separate organization for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the nature and significance of their relationship with a primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Computer Software - The ownership or right to use computer programs that control the functioning of computer hardware and other devices. Computer software comprises both operating systems and application programs. Computer software is the most common type of intangible asset that is internally generated. Computer software is considered internally generated if it is developed in-house or by a third party contractor on the City's behalf. Commercially available software that is purchased or licensed but is modified using more than minimal effort is also considered internally generated. Websites are considered intangible assets, and they may also be internally generated.

Consistency - A principle signifying that once adopted, an accounting principle or reporting method is used for all similar transactions and events. In keeping with consistency, if a change is required, then full disclosure of the nature, reason, and effect of the change is made.

Construction in Progress (CIP) - A capital asset account reflecting the cost of construction work for projects not yet completed.

Credit Risk - The risk that a counterparty will not fulfill its obligations.

Current Financial Resources Measurement Focus - Measurement focus where the aim of a set of financial statements is to report the near-term (current) inflows, outflows, and balances of expendable financial resources. The current financial resources measurement focus is unique to accounting and financial reporting for state and local governments and is used solely for reporting the financial position and results of operations of governmental funds.

Current Value (Pollution Remediation) - The amount that would be paid if all equipment, facilities, and services included in the estimate were acquired during the current period (without the use of discounting techniques).

Deferred Compensation Plan - An employer-sponsored long-term savings program authorized by Congress to provide a way for eligible employees to set aside (defer) a portion of their incomes before state and federal income taxes are assessed on that income, with the deferred pay accumulating tax-free until withdrawn, generally after separation from service or reaching age 70-1/2. Thus, the deferred compensation and related accumulation of earnings and dividends are tax deferred. Contributions are invested in the participant's choice of investment options offered through the plan.

Deferred Revenue - Resource inflows that do not yet meet the criteria for revenue recognition. Unearned amounts are always reported as deferred revenue. In governmental funds, earned amounts also are reported as deferred revenue until they are available to liquidate liabilities of the current period. Also see definition for Unearned Revenue.

Depreciation - The systematic and rational allocation of the cost of a capital asset over its estimated useful life [2005 GAAFR, Chapter 12].

Derived tax revenues - Nonexchange revenues that result from assessments imposed on exchange transactions (for example, income taxes, sales taxes, and other assessments on earnings or consumption). [SGAS 33]

Disposal of Assets - A removal of assets from the financial records of an organization as a result of activities such as transfer, negotiated sale, theft, loss, purposeful destruction, etc.

Easement/Right of Way - The right to use the land of another party for a particular purpose. Easements and rights of way are intangible assets.

Economic Resources Measurement Focus - Measurement focus where the aim of a set of financial statements is to report all inflows, outflows, and balances affecting or reflecting an entity's net assets. The economic resources measurement focus is used for proprietary and trust funds, as well as for government-wide financial reporting. It also is used by business enterprises and nonprofit organizations in the private sector.

Encumbrance - A commitment related to an unperformed (executory) contract for goods or services. For financial reporting purposes, encumbrance accounting is restricted to governmental funds [NCGA Statement 1]. For GAAP purposes, an encumbrance is not an expenditure; it represents the estimated amount of expenditure that will occur if an unperformed contract in process, such as a purchase order, is fulfilled.

Equity Accounts - Those accounts presenting the difference between assets and liabilities of the fund. A governmental fund's equity account is referred to as fund balance, whereas the equity accounts of proprietary and fiduciary funds, component units, and government- wide statements of net assets are called net assets.
Exchange Transaction - A transaction in which each party receives and gives up essentially equal values.

Expenditures - Under the current financial resources measurement focus, decreases in net financial resources, not properly classified as other financing uses. Expenditures include current operating transactions requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlements and shared revenues.

Expenses - Under the economic resources measurement focus, decreases in total net assets during the current period such as, outflows or the other use of assets or incurrence of liabilities (or a combination of both), regardless of the timing of cash flows. Examples include salaries, compensated absences, pollution remediation,

interest, depreciation and amortization, and other outflows or uses resulting from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operations.

Extraordinary Items - Transactions or other events that are both unusual in nature and infrequent in occurrence.

Fair Value (FV) - (1) In the context of investment valuation, fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale [SGAS 31]. (2) In a broader context, fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date [FASB ASC 820-10-35-2].

Fiduciary Funds - Funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. The fiduciary fund category includes pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds. Also called trust and agency funds.

Following Month Convention - A method under which an asset placed in service at any time during a given month is treated as if it had been placed in service on the first of the following month. The method allows for taking depreciation in whole month increments and simplifies the calculation process.

Forward Contract - A contractual agreement to buy or sell a security, commodity, foreign currency, or other financial instrument, at a certain future date for a specific price. An agreement with a supplier to purchase a quantity of heating oil at a certain future time, for a certain price, and a certain quantity is an example of a forward contract. Forward contracts are not securities and are not exchange-traded. Some forward contracts, rather than taking or making delivery of a commodity or financial instrument, may be settled by a cash payment that is equal to the fair value of the contract.

Fund - A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations (e.g., budget fund, general fund, capital projects fund).

Fund Balance - The difference between assets and liabilities reported in a governmental fund. Refer to Net Assets for equity reported in proprietary and fiduciary funds, component units, and government- wide statements of net assets.

Fund Balance - Non-Spendable - Amounts that cannot be spent either because they are in a non-spendable form or because they are legally or contractually required to be maintained intact. For the City of Warner Robins, inventories and prepaid items are categorized as non-spendable fund balance given that they are assets that are not in a spendable form.

Fund Balance – Restricted - Constraints placed on the use of these resources are either (1) externally imposed conditions by creditors, grantors, contributors, or laws and regulations of other governments or (2) imposed by law through constitutional provisions or enabling legislation. Forfeitures are classified by the City as being restricted because their use is restricted by State Statute for police investigative expenditures.

Fund Balance – Committed - Amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the City Council. The formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a resolution or ordinance approved by the City Council as the governing authority of the City. Committed fund balance also should incorporate contractual obligations to the extent that

existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Fund Balance – Assigned - Amounts that are constrained by the City's intent to be used for specific purposes, but are neither restricted nor committed. The City Council may assign fund balance. The assignment of fund balance can also be delegated by City Council to management through the budgeting process.

Fund Balance – Unassigned - The residual classification for the General Fund. This classification represents fund balance that has not been restricted, committed, or assigned to specific purposes within the General Fund. In addition, this classification of fund balance includes any negative residual fund balance of any other governmental fund that cannot be eliminated by the offsetting of assigned balance amounts.

Fund Balance – Other - When both restricted and unrestricted resources are available for use for the same purpose, the City will start with the most restricted category and spend those funds first before moving down to the next category with available funds.

When committed, assigned and unassigned resources are available for use for the same purpose, the City will start with the most restricted category and spend those funds first before moving down to the next category with available funds. The City, however, reserves the right to selectively spend the unassigned fund balance amounts first to defer the use of the other classified funds.

Fund Classification - One of the three broad categories (governmental, proprietary, and fiduciary) used to classify fund types.

Fund Financial Statements - Basic financial statements presented on the basis of funds, in contrast to government-wide financial statements.

Fund Source (in the SCOA) - Also called "funding source," this code is used to identify revenue sources provided or obtained for the operations of an organization. Fund source identifiers provide a lower level of detail on the broader categories of state, federal and other funds, but must provide at least the level of detail required by the annual Appropriation Act, as amended.

Fund Type - One of the eleven specific types into which all individual funds can be categorized. Governmental fund types include the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds. Proprietary fund types include enterprise funds and internal service funds. Fiduciary fund types include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

Governmental Activities - Activities generally financed through taxes, intergovernmental revenues, and other nonexchange revenues. These activities are usually reported in governmental funds and internal service funds.

Governmental Funds - Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

Government-mandated nonexchange transaction - Situation where a higher level government requires performance of a lower level government and provides it full or partial funding to do so.

Government-wide Financial Statements - Financial statements that incorporate all of a government's governmental and business-type activities, as well as its nonfiduciary component units. There are two basic government- wide financial statements: the statement of net assets and the statement of activities. Both basic

government-wide financial statements are presented using the economic resources measurement focus and the accrual basis of accounting.

Hedge Accounting - The financial reporting treatment for hedging derivative instruments that requires that the changes in fair value of hedging derivative instruments be reported as either deferred inflows or deferred outflows.

Hedgeable Item - An asset or liability, or expected transaction that may be associated with a potential hedging derivative instrument.

Hedging Derivative Instrument - A derivative instrument that is associated with a hedgeable item and significantly reduces an identified financial risk by substantially offsetting changes in cash flows or fair values of the hedgeable item.

Impairment - The significant and unexpected decline in the service utility of a capital asset. Governments generally hold capital assets because of the services the capital assets provide; consequently, capital asset impairments affect the service utility of the assets. The events or changes in circumstances that lead to impairments are not considered normal and ordinary. That is at the time the capital asset was acquired, the event or change in circumstance would not have been expected to occur during the useful life of the capital asset. [GASB 42, ¶5]

Imposed nonexchange revenues - Revenues that result from assessments imposed on nongovernmental entities, including individuals, other than assessments on exchange transactions (for example, property taxes and fines). [SGAS 33]

Improvement (of a capital asset) - A substitution by a better asset, one with superior performance of the current assets being used. An improvement also extends the life or improves significantly the marketability of the original asset through added functionality, enhanced performance, or increased service capability.

Inexhaustible Assets - Items such as land, certain intangible assets, and collections/works of art or historical treasures whose economic benefit or service potential either cannot be entirely consumed or is used up so slowly that the estimated useful lives are extraordinarily long or indefinite. Regarding collections/works of art or historical treasures – because of the cultural, aesthetic, or historical value, the holder of the asset applies efforts to protect and preserve the asset in a manner greater than that for similar assets without such cultural, aesthetic, or historical value.

Infrastructure Assets - Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, tunnels, drainage systems, water and sewer systems, dams, and lighting systems. These public domain capital assets are typically immovable and of value only to the City. Buildings, except those that are an ancillary part of a network of infrastructure assets, should not be considered infrastructure assets.

Intangible Asset - An asset that lacks physical substance, is non-financial in nature, and has an initial useful life extending beyond one year: Intangible assets are either acquired through purchase, license, or donation, or internally generated within the agency. An intangible asset is a capital asset, subject to the same accounting and reporting requirements of all capital assets.

Interest Rate Risk - The risk that changes in interest rates will adversely affect the fair values of a government's financial instruments or a government's cash flows.

Internally Generated - A term frequently applied to intangible assets (such as software) and meaning created or produced by a government or its contractor, or if acquired from a third party, requiring more than minimal effort to attain the expected level of service capacity.

Legal Level of Control - The level of detail, identified in annual general appropriation acts and amendments, at which budget units are required to record and report revenues, expenditures, and fund balances. In other words, the level at which government's management may not reallocate resources without special approval from the legislative body.

Leverage - The means of enhancing changes in fair value while minimizing or eliminating an initial investment. A leveraged investment has changes in fair value that are disproportionate to the initial net investment. An unleveraged investment requires a far greater initial investment to replicate similar changes in fair values. Derivative instruments are leveraged instruments because their changes in fair value are disproportionate to the initial net investment. For example, an interest rate swap that has a notional value of $100 million is entered into with no initial net investment. Thereafter, as interest rates change, the swap produces changes in fair value consistent with a $100 million fixed-rate financial instrument.

Market Risk - The risk that changes in market prices will reduce the fair value of an asset, increase the fair value of a liability, or adversely affect the cash flows of an expected transaction.

Market-access Risk - The risk that a government will not be able to enter credit markets or that credit will become more costly. For example, to complete a derivative instrument's objective, an issuance of refunding bonds may be planned in the future. If at that time the government is unable to enter credit markets, expected cost savings may not be realized.

Materiality - The magnitude of an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would have been changed or influenced by the omission or misstatement (FASB – Concepts Statement No. 2 Glossary).

Measurement Focus - Types of balances (and related changes) reported in a given set of financial statements (i.e., economic resources, current financial resources, assets and liabilities resulting from cash transactions).

Modified Accrual Basis of Accounting - The basis of accounting used in conjunction with the current financial resources measurement focus that modifies the accrual basis of accounting in two important ways 1) revenues are not recognized until they are measurable and available, and 2) expenditures are recognized in the period in which governments in general normally liquidate the related liability rather than when that liability is first incurred (if earlier). All governmental funds are accounted for using the modified accrual basis of accounting in fund financial statements.

Net Assets - The difference between assets and liabilities on the statement of net assets for proprietary and fiduciary funds, component units, and government-wide statements of net assets. Net assets should be displayed in three broad components – invested in capital assets, net of related debt; restricted (distinguishing between major categories of restrictions); and unrestricted. Refer to Fund Balance for equity reported in governmental funds.

Nonexchange Transaction - A transaction in which a government (including the federal government, as a provider) either gives value (benefit) to another party without directly receiving equal value in exchange or receives value (benefit) from another party without directly giving equal value in exchange.

Notional Amount - The number of currency units, shares, bushels, pounds, or other units specified in the derivative instrument. It is a stated amount on which payments depend. The notional amount is similar to the principal amount of a bond.

Object Class (in the SCOA) - A code used to group expenditures into common types to assist with budgetary control.

Option - A contract that gives its holder the right but not the obligation to buy or sell a financial instrument or commodity at a certain price for a period of time.

Outlays - Expenses, expenditures, and capital acquisitions, as appropriate.

Patent - The right to exclude others from making, using, offering for sale, selling or importing an invention. Patents are issued by the U.S. Patent and Trademark Office. Patents are intangible assets.

Pollution - The U.S. Environmental Protection Agency provides the following discussion of the term pollution on its website: "Generally, the presence of a substance in the environment that because of its chemical composition or quantity prevents the functioning of natural processes and produces undesirable environmental and health effects. Under the Clean Water Act, for example, the term has been defined as the man-made or man-induced alteration of the physical, biological, chemical, and radiological integrity of water and other media."

Pollution Remediation Obligation - An obligation to address the current or potential detrimental effects of existing pollution (e.g. hazardous wastes spills and asbestos contamination) by participating in pollution remediation activities such as site assessments and cleanups.

Potentially Responsible Party (PRP) - An individual or entity – including owners, operators, transporters, or generators – that is held potentially responsible for pollution at a site – As used in Statement No. 49, the term refers to a party that is held by law as potentially responsible for pollution at any site. It is not limited to parties associated with Superfund sites.

Program - A discrete set of activities undertaken to carry out an agency's core businesses [OCGA §45-12-71 (2009), ¶13].

Proprietary Funds - Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

Put Option - An option that gives its holder the right but not the obligation to sell a financial instrument or commodity at a certain price for a period of time.

Qualitative Method - A method of evaluating effectiveness by qualitative consideration of the critical terms of the hedgeable item and the potential hedging derivative instrument.

Quantitative Method - A method of evaluating effectiveness using a mathematical relationship. Synthetic instrument, dollar-offset, and regression analysis are the quantitative methods specifically addressed in Statement No. 53.

Reference Rate - The rate to which a derivative instrument's variable payment is linked. Common reference rates are LIBOR, the SIFMA swap index, the AAA general obligations index, and the pricing point of a commodity.

Relevance - A principle signifying that there is a close logical relationship between the financial information provided and the purpose for which it is needed, i.e., the information can make a difference in a user's assessment of a problem, condition, or event.

Reliability - A principle signifying that information is verifiable, free from bias, faithfully represented, and comprehensive.

Replacement (of a capital asset) - A substitution of an asset with a similar asset.

Reporting Organization - See Organization of State Government

Residual Value (Also referred to as salvage value) - The estimated fair value of a capital asset, infrastructure or otherwise, remaining at the conclusion of its estimated useful life. In most cases, it is probable that many infrastructure assets will have no salvage value, given the cost of demolition or removal [GASB Implementation Guide 2009-2010, question 7.13.3].

Revenues - (1) Increases in the net current assets of a governmental fund type from other than expenditure refunds, operating transfers, and "other financing sources." (2) Increases in the net total assets of a proprietary fund type from other than expense refunds and transfers.

Salary-related Payments (as related to compensated absences) - Payments by an employer that are directly and incrementally associated with payments made for compensated absences on termination. Such salary-related payments include the employer's share of social security and Medicare taxes and also might include, for example, the employer's contributions to pension plans or health insurance plans.

Service Utility (of a capital asset) - The usable capacity which at acquisition was expected to be used to provide service for the reporting organization. This is distinguished from the level of utilization, which is the portion of usable capacity currently being employed. The current usable capacity of a capital asset may be less than its original usable capacity due to the normal or expected decline in useful life or to impairing events or changes in circumstances, such as physical damage, obsolescence, enactment or approval of laws or regulations or other changes in environmental factors, or change in manner or duration of use. Usable capacity may be different from maximum capacity in circumstances in which surplus capacity is needed for safety, economic, or other reasons.
Decreases in utilization and existence of or increases in surplus capacity that are not associated with a decline in service utility are not considered to be impairment.

Special Items - Significant transactions or other events within the control of management that are either unusual in nature or infrequent in occurrence.

Specified-conditions Approach - An approach that spells out the precise criteria for determining when outlays associated with the internal development of intangible assets should begin to be capitalized. Outlays incurred prior to meeting the criteria would be expensed as incurred. Outlays incurred once the asset is operational (post-implementation) would also be expensed as incurred, unless a modification meets certain criteria for capitalization. Only outlays incurred for activities of the development stage would be capitalized.

Statutory Basis of Accounting - The basis of accounting used for budgetary reporting as explained in the policy titled Basis of Accounting and Reporting.

Straight-line Method - A method of calculating depreciation expenses which assumes that the asset is used up equally over its estimated useful life: historical cost less residual value, divided by useful life.

Surplus - At the end of each fiscal year, the amount of each appropriation provided for in this part, except for the mandatory appropriations required by the governing body, remaining unexpended and not contractually obligated in writing shall lapse and cease to be available.

Swap - A type of derivative instrument in which there is an agreement to exchange future cash flows. These cash flows may be either fixed or variable and may be either received or paid. Variable cash flows depend on a reference rate.

Termination Payment - Cash (or on-behalf) payments that compensate employees for certain benefits conditioned on the employees' termination of employment or retirement.

Termination Risk - The risk that a hedging derivative instrument's unscheduled end will affect a government's asset and liability strategy or will present the government with potentially significant unscheduled termination payments to the counterparty.

Timeliness - A principle signifying that information is issued soon enough after the reported events to affect decisions.

Trademark - A word, name, symbol or device which is used in trade with goods to indicate the source of the goods and to distinguish them from the goods of others. Trademarks used in interstate or foreign commerce may be registered with the U. S. Patent and Trademark Office.
Trademarks are intangible assets.

Transfer of Assets - A voluntary nonexchange transaction, between organizations within the same reporting entity, which results in the ownership rights and privileges of an asset being shifted from the donor organization to the recipient organization.

Uncollectible Accounts Allowance - See Allowance for Doubtful (or Uncollectible) Accounts.

Understandability - A principle signifying that information is expressed as simply as possible.

Unearned Revenue - Specific type of deferred revenue that does not involve the application of the availability criterion, and therefore applies equally to both accrual and modified accrual financial statements.

Useful Life - The period during which an asset is expected to provide service to the government. If the life is defined by contractual or legal rights, the period should not exceed the expected service period. Renewal periods may be considered in setting the useful life, if there is evidence that the government will request and obtain renewals at nominal cost.

Voluntary Nonexchange Transactions - Transactions that result from legislative or contractual agreements, other than exchanges, entered into willingly by the parties to the agreement (for example, certain grants and private donations) [SGAS 33].

Zero Fair Value - Value of a derivative instrument that is either entered into or exited with no consideration being exchanged. A zero fair value should be within a dealer's normal bid/offer spread.