2021 Budget

City of Waynesboro



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GREGORY A. CARSWELL, JR
Mayor

VALERIE R. KIRKLAND
City Manager

RANDOLPH FRAILS
City Attorney

City of Waynesboro

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CITY COUNCIL
ALBERTA J. ANDERSON
RICHARD H. BYNE
JAMES JONES
VICKEY BATES
BILL TINLEY
WILLIE R. WILLIAMS

To: Mayor Carswell and the City Council
From: Valerie R. Kirkland, City Manager
Date: November 20, 2020
Re: Proposed 2021 Budget

I respectfully submit to the Mayor and Council the first draft of the Budget for the calendar year 2021 in accordance with the City Charter, Section 6.25. Although this document has been prepared and could be adopted as is, the document is intended to serve as a first draft. The final draft will be prepared and published upon adoption.

The budget was prepared in accordance with the City Charter, Waynesboro Code of Ordinances, the Official Code of Georgia, Generally Accepted Accounting Principles (GAAP), and the requirements of the Governmental Accounting Standards Board (GASB). Waynesboro recognizes revenues at a level that the City can "confidently expect" to receive, which is a slight departure from GAAP's standard of "reasonable expectation." Expenses are recognized at a level of "reasonable expectation."

The City of Waynesboro customarily reports four (4) operating funds in this document: General Fund, Water Sewer Fund, (Natural) Gas Fund, and Solid Waste Fund. Waynesboro also serves as the fiscal agent and receives funding from the Georgia Department of Human Resources for Burke County Family Connections. A new fund has been created for the Family Connection and those revenues and expenditures are included in the 2021 budget. The City also receives proceeds from a Special Local Option Sales Tax and Transportation Special Local Option Sales Tax. These funds are not reported as part of the City's operating budget.

Meetings were held with each department head to review the 2020 budget, their plans, and goals for 2021. The City uses a modified zero-basis approach to budgeting which requires each department to rejustify their requests each year. The requests are consolidated and totaled into one spreadsheet. The revenues in each fund are analyzed, forecasted, and combined in the same spreadsheet. I adjust the requested amounts in order to balance the budget, which is then submitted to the City Council for consideration. The document used to officially adopt the 2021 budget is proposed Ordinance 2021-1. If you have questions or concerns, please do not hesitate in calling.

City of Waynesboro
2021 Budgetary Highlights

- The total budget for 2021 is $9,848,500. The total original budget for 2020 was $9,847,300.
- The 2021 budget includes revenue and expenditure sections for the Family Connection, for which the City serves as the fiscal agent.
- Proposed property tax millage rate is set at 11 mills.
- The 2021 Budget includes a 4 percent rate increase in Water and Sewer.
- No Natural Gas or Solid Waste rate increases.
- The budget includes a 3 percent COLA/merit increase for all employees.
- It also includes an additional salary increase for Fire Department personnel to bring those salaries to the Burke County market level.
- Medical insurance premiums will decrease 14 percent from 2020 to 6 percent for 2021.
- The budget includes proposed capital equipment purchases totaling $85,000.
- Includes water and sewer debt service of $672,000.
- Restructuring of Administration, Street and Planning & Development Departments with hiring 1 Accounting Technician, 1 Administrative Assistant, and 1 Heavy Equipment Operator.
- LMIG Grant will decrease from $76,000 for 2020 to $68,000 for 2021.

ORDINANCE 2021-01
2021 BUDGET ORDINANCE

AN ORDINANCE TO PROVIDE FOR ADOPTION OF A BUDGET PROPOSED BY THE MAYOR AND COUNCIL CONTAINING ESTIMATES OF PROPOSED REVENUES AND EXPENDITURES OF THE CITY OF WAYNESBORO, GEORGIA, AND TO PROVIDE FOR THE LEVY OF TAXES FOR EXPENSES OF SAID CITY FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2021, AND ENDING DECEMBER 31, 2021.

IT IS HEREBY ORDAINED BY THE GOVERNING AUTHORITY OF THE CITY OF WAYNESBORO, GEORGIA:

Section 1. That for the expenses of the city government and its activities for the fiscal year beginning January 1, 2021, the amounts in the following sections are hereby appropriated.

Section 2. That for the said fiscal year there is hereby appropriated out of the General and Capital Funds the following:

Department	Budget	Capital	Total
Administration	$1,282,300.00	0.00	$1,282,300.00
Cemetery & Beautification	$336,600.00	0.00	336,600.00
Fire	$893,300.00	0.00	893,300.00
Gas	$852,900.00	0.00	852,900.00
Maintenance	$192,900.00	0.00	192,900.00
Planning & Development	$404,400.00	0.00	404,400.00
Police	$2,051,900.00	0.00	2,051,900.00
Solid Waste	$799,300.00	50,000.00	849,300.00
Street	$698,200.00	35,000.00	733,200.00
Waste Water Treatment	$711,200.00	0.00	711,200.00
Water	$775,500.00	0.00	775,500.00
Family Connection	43,000.00	0.00	43,000.00
SUB-TOTAL	9,041,500.00	85,000.00	9,126,500.00
Reserves	50,000.00	0.00	50,000.00
Debt Service	672,000.00	0.00	672,000.00
TOTAL	$9,763,500.00	$85,000.00	$9,848,500.00

Section 3. That for the fiscal year the millage rate is hereby set at 11.00 mills.

Section 4. That for the said fiscal year, the amended anticipated revenues for the City of Waynesboro is $9,848,500.00

(Signature on following page)

Section 5. All ordinances, or parts of ordinances, inconsistent with this ordinance are hereby repealed.

Adopted

First Reading: December 7, 2020
Second Reading: December 21, 2020

Gregory A. Carswell, Jr.
Mayor

Attest:

Valerie R. Kirkland
City Manager

GENERAL FUND

Departments:
Administration
Maintenance
Police
Fire
Streets
Beautification
Planning & Development

REVENUES

GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 Budgeted	2021 Budget
100-00-0000-122250	CASH BOND HELD	0.00	0.00
100-00-0000-311100	PROPERTY TAXES - CURRENT	1,400,000.00	1,557,000.00
100-00-0000-311310	MOTOR VEHICLE TAXES	205,000.00	155,000.00
100-00-0000-311320	MOBILE HOME TAXES	2,000.00	2,000.00
100-00-0000-311340	INTANGIBLE RECORDING TAX	20,000.00	20,000.00
100-00-0000-311350	RAILROAD EQUIPMENT TAXES	6,000.00	5,000.00
100-00-0000-311500	TAX ERRORS AND RELEASES	0.00	0.00
100-00-0000-311600	REAL ESTATE TRANSFER TAX	6,500.00	7,500.00
100-00-0000-311710	FRANCHISE TAX - GA POWER	300,000.00	290,000.00
100-00-0000-311720	FRANCHISE TAX-PEMC	0.00	9,000.00
100-00-0000-311750	FRANCHISE TAX - CATV	60,000.00	60,000.00
100-00-0000-311760	FRANCHISE TAX - BELLSOUTH	26,000.00	24,000.00
100-00-0000-311790	FRANCHISE TAX - HSG AUTh	17,000.00	18,000.00
100-00-0000-313100	LOCAL OPTION SALES TAX	1,500,000.00	1,500,400.00
100-00-0000-314100	HOTEL/MOTEL OCC. TAX	195,000.00	195,000.00
100-00-0000-314200	ALCOHOLIC BEV EX TAX	168,000.00	175,000.00
100-00-0000-316100	BUSINESS LIC/ OCC TAX	85,000.00	60,000.00
100-00-0000-316110	REGULATORY FEE	200.00	1,000.00
100-00-0000-316111	ALCOHIC BEV. APP FEE	0.00	0.00
100-00-0000-316200	1% INSURANCE PREMIUM TAX	440,000.00	470,000.00
100-00-0000-316300	FINANCIAL INSTITUTION TAX	25,000.00	25,000.00
100-00-0000-319111	PENALTIES ON DEL TAXES	26,000.00	30,000.00
100-00-0000-319500	FIFA'S - DEL TAXES	0.00	2,000.00
100-00-0000-321100	BEER AND WINE LICENSES	200.00	1,000.00
100-00-0000-321220	INSURANCE LICENSES	16,000.00	13,000.00
100-00-0000-323100	BUILDING PERMITS	60,000.00	40,000.00
100-00-0000-323105	PERMITS	0.00	400.00
100-00-0000-323107	STORM WATER INSPECTION FEE	0.00	0.00
100-00-0000-337116	CARES ACT GRANT	0.00	0.00
100-00-0000-341910	QUALIFYING FEES	0.00	0.00
100-00-0000-349100	CEMETERY LOTS SOLD	3,000.00	5,000.00
100-00-0000-349300	RETURN CHECK SVC CHARGE	0.00	0.00
100-00-0000-351100	FEES, FINES & FORFEITURES	185,000.00	200,000.00
100-00-0000-361000	INT INCOME ON INVESTMENTS	1,500.00	2,000.00
100-00-0000-371200	CONTRIBUTIONS	2,000.00	10,000.00
100-00-0000-371201	CONTRIBUTIONS-CHARITABLE COOLEY TRUST	0.00	0.00
100-00-0000-389010	RECOVERY OF BAD DEBT	2,000.00	2,000.00
100-00-0000-389011	RECONNECT FEE	500.00	500.00
100-00-0000-389020	MISCELLANEOUS RECEIPTS	25,000.00	25,000.00
100-00-0000-389024	OTHER SERVICE REVENUE	0.00	0.00
100-00-0000-389030	OVER AND SHORT	0.00	0.00
100-00-0000-389035	BCBS PREMIUM REBATE	0.00	0.00
100-00-0000-389040	BUILDING RENTAL	16,000.00	10,000.00
100-00-0000-389059	DOG ADOPTION/FEES	0.00	0.00
100-00-0000-389061	LMIG GRANT	76,000.00	0.00
100-00-0000-392110	CITY PROPERTY SOLD	0.00	0.00
100-00-0000-392120	CITY EQUIP/VEHICLE SOLD	2,000.00	2,000.00
100-00-0000-392130	CITY RECYCLED GOODS SOLD	0.00	0.00
100-00-0000-393110	CANCEL REVENUE	0.00	0.00
	TOTAL GENERAL FUND REVENUE	**4,870,900.00**	**4,916,800.00**

EXPENDITURES

ADMINISTRATION

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 Budget	2021 Budget
100-01-1400-531111	ELECTION	0.00	15,000.00
100-01-1510-511100	SALARIES	457,000.00	507,000.00
100-01-1510-512100	EMPLOYEE INSURANCE	91,000.00	92,000.00
100-01-1510-512200	EMPLOYEE SOCIAL SECURITY	33,000.00	39,500.00
100-01-1510-512400	EMPLOYEE RETIREMENT	21,000.00	26,000.00
100-01-1510-512700	WORKERS' COMP INS	9,500.00	5,000.00
100-01-1510-512900	OTHER EMPLOYEE BENEFITS	4,000.00	5,000.00
100-01-1510-521230	ACCOUNTING & AUDITING	43,000.00	40,000.00
100-01-1510-522220	REPAIRS & MAINT- EQUIP	2,500.00	2,500.00
100-01-1510-523200	COMMUNICATIONS	25,000.00	30,000.00
100-01-1510-523500	TRAVEL	18,000.00	15,000.00
100-01-1510-523610	DUES AND SUBSCRIPTIONS	7,000.00	7,000.00
100-01-1510-523700	TRAINING AND EDUCATION	8,000.00	8,000.00
100-01-1510-523920	BANK SERVICE CHARGES	7,000.00	7,000.00
100-01-1510-531110	OFFICE SUPPLIES	35,000.00	34,000.00
100-01-1510-531270	VEHICLE GASOLINE	2,200.00	2,200.00
100-01-1510-531710	OTR SUPPLIES / EXPEND	500.00	500.00
100-01-1510-542000	CAPITAL OUTLAY	9,200.00	0.00
100-01-1510-582320	INTEREST	7,000.00	7,000.00
100-01-1530-521220	LEGAL	34,000.00	34,000.00
100-01-1555-523100	LIAB& PROP INS	110,000.00	125,000.00
100-01-1565-522210	REPAIRS & MAINT - BLDG	3,000.00	3,000.00
100-01-1565-523910	OTHER SERVICES	120,000.00	100,000.00
100-01-1565-523920	TECH SERVICES-OTHER SERVICES	0.00	70,000.00
100-01-1565-531120	MAINT & OPERAT SUPPLIES	2,000.00	2,000.00
100-01-1565-531230	UTILITIES	25,000.00	20,000.00
100-01-1570-572020	CHAMBER OF COMMERCE	6,500.00	6,500.00
100-01-1570-572030	CHAMBER TOURISM COMMIT	75,000.00	70,000.00
100-01-1595-523620	RDC EXPENSES	6,500.00	6,700.00
100-01-3930-572040	NATIONAL GUARD GRANT	600.00	600.00
100-01-6500-572030	LIBRARY GRANT	1,800.00	1,800.00
	TOTAL	**1,164,300.00**	**1,282,300.00**

EXPENDITURES

MAINTENANCE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 Budget	2021 Budget
100-08-4900-511100	SALARIES	92,000.00	101,100.00
100-08-4900-512100	EMPLOYEE INSURANCE	24,500.00	26,000.00
100-08-4900-512200	EMPLOYEE SOCIAL SECURITY	7,000.00	7,700.00
100-08-4900-512400	EMPLOYEE RETIREMENT	6,500.00	6,500.00
100-08-4900-512700	WORKERS' COMP INS	5,000.00	5,000.00
100-08-4900-512900	OTHER EMPLOYEE BENEFITS	5,000.00	5,500.00
100-08-4900-522210	REPAIRS & MAINT - BLDG	1,500.00	2,000.00
100-08-4900-522220	REPAIRS & MAINT - EQUIP	2,300.00	3,000.00
100-08-4900-523200	COMMUNICATION	1,500.00	1,500.00
100-08-4900-523700	TRAINING AND EDUCATION	1,000.00	1,000.00
100-08-4900-523910	OTHER SERVICES	3,000.00	3,000.00
100-08-4900-531110	OFFICE SUPPLIES	500.00	600.00
100-08-4900-531120	MAINT & OPER SUPPLIES	15,000.00	15,000.00
100-08-4900-531230	UTILITIES	14,000.00	14,000.00
100-08-4900-531270	VEHICLE GASOLINE	1,000.00	1,000.00
100-08-4900-542000	CAPITAL OUTLAY	2,500.00	0.00
	TOTAL	**182,300.00**	**192,900.00**

EXPENDITURES

POLICE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 Budget	2021 Budget
100-10-2650-521240	JUDICIAL-COURT FEES	15,000.00	15,000.00
100-10-3200-511100	SALARIES	1,275,000.00	1,337,000.00
100-10-3200-512100	EMPLOYEE INSURANCE	97,000.00	135,800.00
100-10-3200-512200	EMPLOYEE SOCIAL SECURITY	96,900.00	101,700.00
100-10-3200-512400	EMPLOYEE RETIREMENT	72,900.00	72,900.00
100-10-3200-512700	WORKERS' COMP INS	42,000.00	42,000.00
100-10-3200-512900	OTHER EMPLOYEE BENEFITS	6,000.00	6,000.00
100-10-3200-522210	REPAIRS & MAINT - BLDG	3,000.00	3,000.00
100-10-3200-522220	REPAIRS & MAINT - EQUIP	30,000.00	30,000.00
100-10-3200-523200	COMMUNICATIONS	58,000.00	60,000.00
100-10-3200-523500	TRAVEL	8,000.00	8,000.00
100-10-3200-523700	TRAINING AND EDUCATION	8,000.00	8,000.00
100-10-3200-523910	OTHER SERVICES	40,000.00	40,000.00
100-10-3200-531110	OFFICE SUPPLIES	8,000.00	8,000.00
100-10-3200-531120	MAINT & OPER SUPPLIES	11,000.00	11,000.00
100-10-3200-531230	UTILITIES	10,000.00	10,000.00
100-10-3200-531270	VEHICLE GASOLINE	51,000.00	58,000.00
100-10-3200-531720	UNIFORMS	18,000.00	18,000.00
100-10-3200-542000	CAPITAL OUTLAY	62,000.00	0.00
100-10-3200-572100	GSCCCA	18,000.00	18,000.00
100-10-3200-572120	PEACE OFFICERS' TRAIN FD	6,000.00	6,000.00
100-10-3200-572130	GA CRIME VICTIMS FUND	5,000.00	5,000.00
100-10-3226-523930	INMATE HOUSING	40,000.00	40,000.00
100-10-3226-523940	PRISONER MEDICAL CARE	1,000.00	1,000.00
100-10-3260-541300	INDIGENT DEFENSE	5,000.00	5,000.00
100-10-3910-523910	ANIMAL CONTROL-OTHER SERVICES	10,000.00	10,000.00
100-10-3910-523950	DISPOSAL FEES	1,000.00	1,000.00
100-10-3910-531120	MAINT & OPER SUPPLIES	1,500.00	1,500.00
	TOTAL	**1,999,300.00**	**2,051,900.00**

EXPENDITURES

FIRE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 Budget	2021 Budget
100-12-3500-511100	SALARIES	498,000.00	539,400.00
100-12-3500-512100	EMPLOYEE INSURANCE	80,000.00	80,000.00
100-12-3500-512200	EMPLOYEE SOCIAL SECURITY	38,000.00	41,000.00
100-12-3500-512400	EMPLOYEE RETIREMENT	22,200.00	22,200.00
100-12-3500-512700	WORKERS' COMP INS	26,000.00	26,000.00
100-12-3500-512900	OTHER EMPLOYEE BENEFITS	4,000.00	4,000.00
100-12-3500-522210	REPAIRS & MAINT - BLDG	28,000.00	28,000.00
100-12-3500-522220	REPAIRS & MAINT - EQUIP	28,000.00	28,000.00
100-12-3500-523200	COMMUNICATIONS	10,000.00	14,200.00
100-12-3500-523500	TRAVEL	2,000.00	2,000.00
100-12-3500-523700	TRAINING AND EDUCATION	3,000.00	3,000.00
100-12-3500-523910	OTHER SERVICES	7,000.00	7,000.00
100-12-3500-531110	OFFICE SUPPLIES	4,500.00	4,500.00
100-12-3500-531120	MAINT & OPER SUPPLIES	9,000.00	9,000.00
100-12-3500-531230	UTILITIES	13,000.00	13,000.00
100-12-3500-531270	VEHICLE GASOLINE	8,500.00	8,500.00
100-12-3500-531720	UNIFORMS	30,000.00	30,000.00
100-12-3500-542000	CAPITAL OUTLAY	30,500.00	0.00
100-12-3500-582210	GMA LEASE PURCHASE PROG	33,500.00	33,500.00
	TOTAL	**875,200.00**	**893,300.00**

EXPENDITURES

STREET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 Budget	2021 Budget
100-13-4200-511100	SALARIES	240,000.00	303,000.00
100-13-4200-512100	EMPLOYEE INSURANCE	28,700.00	28,700.00
100-13-4200-512200	EMPLOYEE SOCIAL SECURITY	18,200.00	20,300.00
100-13-4200-512400	EMPLOYEE RETIREMENT	14,000.00	14,000.00
100-13-4200-512700	WORKERS' COMP INS	29,500.00	29,500.00
100-13-4200-512900	OTHER EMPLOYEE BENEFITS	5,000.00	5,400.00
100-13-4200-521210	ENGINEERING FEES	4,000.00	4,000.00
100-13-4200-522210	REPAIRS & MAINT - BLDG	3,500.00	3,500.00
100-13-4200-522220	REPAIRS & MAINT - EQUIP	25,000.00	25,000.00
100-13-4200-523200	COMMUNICATIONS	16,000.00	16,000.00
100-13-4200-523500	TRAVEL	1,000.00	1,800.00
100-13-4200-523700	TRAINING AND EDUCATION	1,000.00	2,000.00
100-13-4200-523910	OTHER SERVICES	35,000.00	35,000.00
100-13-4200-531110	OFFICE SUPPLIES	3,500.00	3,500.00
100-13-4200-531120	MAINT & OPERATING SUPPLIES	35,000.00	35,000.00
100-13-4200-531130	CHEMICALS AND LIME	9,000.00	9,000.00
100-13-4200-531230	UTILITIES	43,000.00	43,000.00
100-13-4200-531270	VEHICLE GASOLINE	9,500.00	9,500.00
100-13-4200-541420	ST CONSTR & RESURFACING	76,000.00	0.00
100-13-4200-542000	CAPITAL OUTLAY	40,000.00	0.00
100-13-4200-582210	GMA LEASE PURCHASE PROG		35,000.00
100-13-4260-531235	UTILITIES - STREET LIGHTS	110,000.00	110,000.00
	TOTAL	**746,900.00**	**733,200.00**

EXPENDITURES

BEAUTIFICATION

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 Budget	2021 Budget
100-14-4950-511100	SALARIES	140,000.00	164,500.00
100-14-4950-512100	EMPLOYEE INSURANCE	33,000.00	35,000.00
100-14-4950-512200	EMPLOYEE SOCIAL SECURITY	10,500.00	12,500.00
100-14-4950-512400	EMPLOYEE RETIREMENT	9,400.00	9,400.00
100-14-4950-512700	WORKERS' COMP INS	5,000.00	5,000.00
100-14-4950-512900	OTHER EMPLOYEE BENEFITS	4,000.00	4,600.00
100-14-4950-522210	REPAIRS & MAINT - BLDG	1,500.00	1,500.00
100-14-4950-522220	REPAIRS & MAINT - EQUIP	13,000.00	13,000.00
100-14-4950-523200	COMMUNICATION	1,300.00	1,300.00
100-14-4950-523910	OTHER SERVICES	70,000.00	70,000.00
100-14-4950-531110	OFFICE SUPPLIES	300.00	300.00
100-14-4950-531120	MAINT & OPERATING SUPPLIES	7,000.00	7,000.00
100-14-4950-531230	UTILITIES	-	500.00
100-14-4950-531270	VEHICLE GASOLINE	12,000.00	12,000.00
100-14-4950-542000	CAPITAL OUTLAY	4,000.00	0.00
	TOTAL	**311,000.00**	**336,600.00**

EXPENDITURES

PLANNING & DEVELOPMEMT

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 Budget	2021 Budget
100-15-7000-511100	SALARIES	190,000.00	268,000.00
100-15-7000-512100	EMPLOYEE INSURANCE	30,000.00	30,000.00
100-15-7000-512200	EMPLOYEE SOCIAL SECURITY	14,000.00	17,800.00
100-15-7000-512400	EMPLOYEE RETIREMENT	8,000.00	8,000.00
100-15-7000-512700	WORKERS' COMP INS	4,000.00	4,000.00
100-15-7000-512900	OTHER EMPLOYEE BENEFITS	1,000.00	1,000.00
100-15-7000-522210	REPAIRS & MAINT-BLDG	5,000.00	5,000.00
100-15-7000-522220	REPAIRS & MAINT-EQUIP	1,000.00	1,000.00
100-15-7000-523200	COMMUNICATIONS	6,000.00	6,000.00
100-15-7000-523500	TRAVEL	5,000.00	5,000.00
100-15-7000-523610	DUES AND SUBSCRIPTIONS	2,000.00	2,000.00
100-15-7000-523700	TRAINING AND EDUCATION	4,500.00	4,500.00
100-15-7000-523910	OTHER SERVICES	25,000.00	25,000.00
100-15-7000-531110	OFFICE SUPPLIES	3,000.00	3,000.00
100-15-7000-531120	MAINT & OPERAT SUPPLIES	2,000.00	2,000.00
100-15-7000-531230	UTILITIES	21,000.00	21,000.00
100-15-7000-531270	VEHICLE GASOLINE	800.00	800.00
100-15-7000-531710	OTR SUPPLIES/EXPEND	300.00	300.00
100-15-7000-542000	CAPITAL OUTLAY	13,000.00	0.00
	TOTAL	**335,600.00**	**404,400.00**

TRANSFER ACCOUNTS

100-99-9000-393100	OTH FIN SOURCES - PROCEEDS OF LT D	0.00	0.00
100-99-9000-393500	OTH FIN SOURCES-CAP LEASE	0.00	0.00
100-99-9000-611020	TRANSFERS IN/OUT - GAS	0.00	0.00
100-99-9000-611030	TRANSFERS IN/OUT - WATER	0.00	0.00
100-99-9000-611040	TRANSFERS IN/OUT - CDC FUND	0.00	0.00
100-99-9000-611050	TRANSFERS IN/OUT - BCFCC FUND	0.00	0.00
100-99-9000-611060	TRANSFERS-IN/OUT SW FUND	0.00	0.00
100-99-9000-611110	TRANSFERS IN/OUT - LLEBG FUND	0.00	0.00
100-99-9000-611120	TRANSFERS IN/OUT - CDBG	0.00	0.00
100-99-9000-611121	TRANSFERS IN/OUT - CDBG (2001)	0.00	0.00
100-99-9000-611122	TRANSFERS IN/OUT - HOTEL/MOTEL	0.00	0.00
100-99-9000-611123	TRANSFERS - CDBG (2003)	0.00	0.00
100-99-9000-611130	GERNERAL FUND RESERVE	100,000.00	0.00
100-99-9000-611170	TRANSFERS-EIP FUND	0.00	0.00
100-99-9000-611175	TRANFERS-RESERVE ACCT	0.00	0.00
100-99-9000-611180	TRANSFER-DRUG CONTROL FUND	0.00	0.00
	TOTAL	**100,000.00**	**0.00**
	TOTAL EXPENDITURES	**5,714,600.00**	**5,894,600.00**
	GENERAL FUND -FUND BALANCE	**-843,700.00**	**-977,800.00**

WATER / SEWER FUND

Departments:
Water
Waste Water Treatment / Sewer

REVENUES

WATER/SEWER FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 Budgeted	2021 Budget
505-00-0000-344210	WATER REVENUE	1,215,000.00	1,230,000.00
505-00-0000-344211	WATER PENALTIES	27,000.00	20,000.00
505-00-0000-344214	WATER TAP	2,000.00	5,000.00
505-00-0000-344216	WATER CONVENIENCE FEE	0.00	0.00
	TOTAL WATER REVENUES	**1,244,000.00**	**1,255,000.00**
505-00-0000-344255	SEWER REVENUE	917,600.00	930,000.00
505-00-0000-344256	SEWER PENALTIES	23,000.00	20,000.00
505-00-0000-344258	SEWER TAP	2,400.00	2,500.00
	TOTAL SEWER REVENUES	**943,000.00**	**952,500.00**
505-00-0000-362000	SPLOST	0.00	0.00
505-00-0000-393110	CANCEL REVENUE	0.00	0.00
	TOTAL OTHER REVENUES	**0.00**	**0.00**
	TOTAL WATER/SEWER FUND REVENUES	**2,187,000.00**	**2,207,500.00**

EXPENDITURES

WATER DEPARTMENT

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 Budget	2021 Budget
505-03-4440-511100	SALARIES	253,000.00	263,500.00
505-03-4440-512100	EMPLOYEE INSURANCE	13,500.00	19,500.00
505-03-4440-512200	EMPLOYEE SOCIAL SECURITY	19,500.00	20,000.00
505-03-4440-512400	EMPLOYEE RETIREMENT	18,500.00	18,500.00
505-03-4440-512700	WORKERS' COMP INS	10,000.00	10,000.00
505-03-4440-512900	OTHER EMPLOYEE BENEFITS	3,000.00	3,000.00
505-03-4440-521210	ENGINEERING FEES	2,000.00	2,000.00
505-03-4440-521310	TECH SERVICES & TEST	17,000.00	27,000.00
505-03-4440-522210	REPAIRS & MAINT - BLDG	3,000.00	3,000.00
505-03-4440-522220	REPAIRS & MAINT -EQUIP	18,000.00	18,000.00
505-03-4440-522230	REPAIRS & MAINT - SYSTEM	30,000.00	40,000.00
505-03-4440-522232	REPAIR & MAINT-SYS-6TH	18,000.00	18,000.00
505-03-4440-522233	REPAIR & MAINT-SYS-N25	9,000.00	9,000.00
505-03-4440-523200	COMMUNICATIONS	15,000.00	15,000.00
505-03-4440-523500	TRAVEL	5,000.00	5,000.00
505-03-4440-523700	TRAINING AND EDUCATION	4,000.00	4,000.00
505-03-4440-523910	OTHER SERVICES	45,000.00	45,000.00
505-03-4440-531110	OFFICE SUPPLIES	4,000.00	4,000.00
505-03-4440-531120	MAINT & OPER SUPPLIES	22,000.00	22,000.00
505-03-4440-531130	CHEMICALS AND LIME	85,000.00	85,000.00
505-03-4440-531230	UTILITIES	125,000.00	125,000.00
505-03-4440-531270	VEHICLE GASOLINE	11,000.00	11,000.00
505-03-4440-542000	CAPITAL OUTLAY	0.00	0.00
505-03-4440-574000	BAD DEBT EXPENSE	8,000.00	8,000.00
	TOTAL	**738,500.00**	**775,500.00**

EXPENDITURES

SEWER AND DISPOSAL PLANT

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 Budget	2021 Budget
505-05-4330-511100	SALARIES	0.00	0.00
505-05-4330-512200	EMPLOYEE SOCIAL SECURITY	0.00	0.00
505-05-4330-522220	REPAIRS & MAINT -EQUIP	0.00	0.00
505-05-4330-523200	COMMUNICATIONS	0.00	0.00
505-05-4330-523500	TRAVEL	0.00	0.00
505-05-4330-523910	OTHER SERVICES	0.00	0.00
505-05-4330-531110	SEWER-OFFICE SUPPLIES	0.00	0.00
505-05-4330-531120	MAINT & OPER SUPPLIES	0.00	0.00
505-05-4330-531230	UTILITIES	2,000.00	2,000.00
505-05-4330-531710	OTHER SUPPLIES/EXPEND	0.00	0.00
505-05-4330-542000	CAPITAL OUTLAY	0.00	0.00
505-05-4330-561000	DEPRECIATION	0.00	0.00
505-05-4330-574000	BAD DEBT EXPENSE	9,000.00	9,000.00
	TOTAL	**11,000.00**	**11,000.00**
SEWER			
505-06-4330-511100	SALARIES	0.00	0.00
505-06-4330-512400	EMPLOYEE RETIREMENT	0.00	0.00
505-06-4330-512700	WORKERS' COMP INS	0.00	0.00
505-06-4330-521210	ENGINEERING FEES	0.00	0.00
505-06-4330-521310	TECH SRV & TEST	678,000.00	698,000.00
505-06-4330-522220	REPAIRS & MAINT -EQUIP	0.00	0.00
505-06-4330-522230	REPAIRS & MAINT - SYSTEM	0.00	0.00
505-06-4330-523200	COMMUNICATIONS	1,200.00	1,200.00
505-06-4330-523910	OTHER SERVICES	1,000.00	1,000.00
505-06-4330-531110	OFFICE SUPPLIES	0.00	0.00
505-06-4330-531120	MAINT & OPER SUPPLIES	0.00	0.00
505-06-4330-531710	DISP-OTHER SUPPLIES/EXPEND	0.00	0.00
505-06-4330-542000	CAPITAL OUTLAY	0.00	0.00
505-06-4330-561000	DEPRECIATION	0.00	0.00
505-06-4330-582210	GMA LEASE PURCHASE	0.00	0.00
505-06-4330-522220	REPAIRS & MAINT -EQUIP	0.00	0.00
505-06-4330-523200	COMMUNICATIONS	0.00	0.00
505-06-4330-523910	OTHER SERVICES	0.00	0.00
	TOTAL	**680,200.00**	**700,200.00**
	TOTAL SEWER/DISPOSAL PLANT	**691,200.00**	**711,200.00**

TRANSFER ACCOUNTS

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 Budget	2021 Budget
505-99-0000-000000	TRANSFER ACCOUNTS	0.00	0.00
505-99-4430-562000	AMORT OF BOND INSUANCE COSTS	0.00	0.00
505-99-4430-562010	AMORTIZATION OF LOAN FEES	0.00	0.00
505-99-4430-582110	INTEREST - FMHA BONDS	0.00	0.00
505-99-4430-582120	INTEREST - USDA (#4)	0.00	0.00
505-99-4430-582130	INTEREST - USDA (#6)	0.00	0.00
505-99-4430-582140	INT-CAPITAL LEASE	0.00	0.00
505-99-4430-582210	INTEREST - GEFA (#4)	0.00	0.00
505-99-8000-581310	DEBT SERVICE	672,000.00	672,000.00
505-99-8000-582220	INTEREST-GEFA 2006L20WQ	0.00	0.00
505-99-8000-582420	CONTINGENCY	0.00	0.00
505-99-9000-500000	GAIN ON SALE OF ASSETS	0.00	0.00
505-99-9000-611030	TRANSFERS IN/OUT - GENERAL FUND	0.00	0.00
505-99-9000-611040	TRANSFERS IN/OUT-GAS DEPT	100,000.00	50,000.00
505-99-9000-611130	WTR/SWR FUND RESERVE	0.00	0.00
505-99-9959-910000	INTEREST-USDA BONDS (2000)	0.00	0.00
	TOTAL	**772,000.00**	**722,000.00**
	TOTAL EXPENDITURES	**2,201,700.00**	**2,208,700.00**
	WATER/SEWER-FUND BALANCE	**(14,700.00)**	**(1,200.00)**

GAS FUND

Departments:
Gas

REVENUE

GAS FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 Budget	2021 Budget
515-00-0000-344410	GAS REVENUES	1,330,000.00	1,290,000.00
515-00-0000-344411	GAS PENALTIES	40,000.00	30,000.00
515-00-0000-344412	GAS-SALE OF TANKLESS HOT WTR HEATER	3,000.00	3,000.00
515-00-0000-344420	SOUTHERN NAT GAS-MARKET PROG	1,400.00	1,200.00
515-00-0000-344421	MUN GAS AUTHORITY REBATE	65,000.00	65,000.00
515-00-0000-344430	SALES ON INCENTIVE EQUIPMENT	2,000.00	2,000.00
515-00-0000-344435	HEAT PAYMENTS	0.00	0.00
	TOTAL GAS FUND REVENUE	**1,441,400.00**	**1,391,200.00**

EXPENDITURES

GAS DEPARTMENT

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 Budget	2021 Budget
515-02-4700-511100	SALARIES	126,000.00	130,400.00
515-02-4700-512100	EMPLOYEE INSURANCE	16,700.00	24,000.00
515-02-4700-512200	EMPLOYEE SOCIAL SECURITY	13,400.00	9,900.00
515-02-4700-512400	EMPLOYEE RETIREMENT	8,300.00	8,300.00
515-02-4700-512700	WORKERS' COMP INS	4,700.00	4,700.00
515-02-4700-512900	OTHER EMPLOYEE BENEFITS	3,000.00	3,000.00
515-02-4700-521210	ENGINEERING FEES	2,000.00	2,000.00
515-02-4700-521310	TECH SERVICES & TEST	27,000.00	27,000.00
515-02-4700-522210	REPAIRS & MAINT - BLDG	3,000.00	3,000.00
515-02-4700-522220	REPAIRS & MAINT -EQUIP	8,000.00	8,000.00
515-02-4700-522230	REPAIRS & MAINT - SYSTEM	50,000.00	50,000.00
515-02-4700-523200	COMMUNICATIONS	5,000.00	5,000.00
515-02-4700-523310	GAS INCENTIVES	20,000.00	20,000.00
515-02-4700-523500	TRAVEL	4,000.00	4,000.00
515-02-4700-523700	TRAINING AND EDUCATION	2,500.00	2,500.00
515-02-4700-523910	OTHER SERVICES	10,000.00	10,000.00
515-02-4700-531110	OFFICE SUPPLIES	1,000.00	1,000.00
515-02-4700-531120	MAINT &OPERATE SUPPLIES	5,000.00	5,000.00
515-02-4700-531230	UTILITIES	4,000.00	4,000.00
515-02-4700-531270	VEHICLE GASOLINE	5,000.00	5,000.00
515-02-4700-531520	MUN GAS AUTHORITY	508,600.00	508,600.00
515-02-4700-531710	OTR SUPPLIES / EXPEND	500.00	500.00
515-02-4700-531711	H.E.A.T. PROGRAM	800.00	800.00
515-02-4700-531720	UNIFORMS	0.00	0.00
515-02-4700-542000	CAPITAL OUTLAY	57,200.00	0.00
515-02-4700-574000	BAD DEBT EXPENSE	5,000.00	5,000.00
515-02-4700-582210	GMA LEASE PURCH PROG	11,200.00	11,200.00
	TOTAL	**901,900.00**	**852,900.00**

TRANSFER ACCOUNTS

515-99-4430-582140	IN-CAPITAL LEASE	0.00	0.00
515-99-9000-500000	GAIN ON SALE OF ASSETS	0.00	0.00
515-99-9000-611020	TRANSFERS IN/OUT - GENERAL FUND	0.00	0.00
515-99-9000-611021	TRANSFERS IN/OUT-WATER DEPT	0.00	0.00
515-99-9000-611130	GAS FUND RESERVE	100,000.00	0.00
	TOTAL	**100,000.00**	**0.00**
	TOTAL EXPENDITURES	**1,001,900.00**	**852,900.00**
	GAS DEPARTMENT FUND BALANCE	**439,500.00**	**538,300.00**

SOLID WASTE FUND

Departments:
Solid Waste

REVENUE

SOLID WASTE FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 Budget	2021 Budget
540-00-0000-344110	SOLID WASTE REVENUE	1,270,000.00	1,260,000.00
540-00-0000-344111	SOLID WASTE PENALTIES	30,000.00	30,000.00
540-00-0000-344120	FEMA/GEMA REIMBURSEMENT	0.00	0.00
540-00-0000-389020	CANCEL REVENUE	0.00	0.00
540-00-0000-389021	DHR-OLD LANDFILL REIMBURSEMENT	0.00	0.00
540-00-0000-393110	CANCEL REVENUE	0.00	0.00
	TOTAL SOLID WASTE FUND REVENUE	**1,300,000.00**	**1,290,000.00**

EXPENDITURES

SOLID WASTE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 Budget	2021 Budget
540-07-4500-511100	SALARIES	206,000.00	227,000.00
540-07-4500-512100	EMPLOYEE INSURANCE	33,000.00	35,000.00
540-07-4500-512200	EMPLOYEE SOCIAL SECURITY	15,600.00	17,300.00
540-07-4500-512400	EMPLOYEE RETIREMENT	10,000.00	10,000.00
540-07-4500-512700	WORKERS' COMP INS	20,000.00	20,000.00
540-07-4500-512900	OTHER EMPLOYEE BENEFITS	3,000.00	3,600.00
540-07-4500-521210	ENGINEERING FEE	10,000.00	10,000.00
540-07-4500-522210	REPAIRS & MAINT - BLDG	1,000.00	1,000.00
540-07-4500-522220	REPAIRS & MAINT - EQUIP	65,000.00	65,000.00
540-07-4500-523200	COMMUNICATIONS	1,500.00	1,500.00
540-07-4500-523910	OTHER SERVICES	30,000.00	35,000.00
540-07-4500-523915	SW-HOUSEHOLD GARABAGE DISPOSAL	35,000.00	38,000.00
540-07-4500-523920	TIPPING FEES	180,000.00	180,000.00
540-07-4500-531120	MAINT & OPERATING SUPPLIES	4,000.00	4,000.00
540-07-4500-531125	SUPPLIES, POLYCART, ETC.	10,000.00	10,000.00
540-07-4500-531270	VEHICLE GASOLINE	26,000.00	26,000.00
540-07-4500-542000	CAPITAL OUTLAY	5,000.00	0.00
540-07-4500-574000	BAD DEBT EXPENSE	9,000.00	9,000.00
540-07-4500-582210	GMA LEASE PURCH PROG	98,200.00	88,100.00
540-07-8000-581310	OLD LANDFILL DEBT SERVICE	68,800.00	68,800.00
	TOTAL	**831,100.00**	**849,300.00**

TRANSFER ACCOUNTS

540-99-4500-562000	LOANS FEES	0.00	0.00
540-99-4500-582140	INTERET CAPITAL LEASE	0.00	0.00
540-99-4500-582150	INTEREST-GEFA LOAN	0.00	0.00
540-99-9000-500000	GAINS ON SALE OF ASSETS	0.00	0.00
540-99-9000-611060	TRANSFERS-IN/OUT SW FUND	0.00	0.00
540-99-9000-611130	SW FUND RESERVE	50,000.00	0.00
	TOTAL	**50,000.00**	**0.00**
	TOTAL EXPENDITURES	**881,100.00**	**849,300.00**
	TOTAL SOLID WASTE FUND BALANCE	**418,900.00**	**440,700.00**

FAMILY CONNECTION

The City of Waynesboro serves as the fiscal agent for the Family Connection program in Burke County. Family Connection is not a department of the City.

REVENUES

FAMILY CONNECTION

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 Budget	2021 Budget
290-00-0000-334120	DHR REIMBURSEMENT	48,000.00	43,000.00
	TOTAL	**48,000.00**	**43,000.00**

EXPENDITURES

290-16-7680-523200	TELECOMMUNICATIONS	450.00	0.00
290-16-7680-523500	TRAVEL	450.00	0.00
290-16-7680-523915	PER DIEM, FEES & CONTRACTS	600.00	400.00
290-16-7680-523970	PERSONAL SERVICES	44,000.00	42300.00
290-16-7680-531730	REGULAR OPERATIONS	2,500.00	300.00
	TOTAL	**48,000.00**	**43,000.00**

TRANSFER ACCOUNTS

290-99-9000-611040	TRANSFER IN - GENERAL FUND	0.00	0.00
	TOTALS	0.00	0.00
	TOTAL FUND BALANCE	**0.00**	**0.00**

	2020 Budget	2021 Budget
TOTAL REVENUES	**9,847,300.00**	**9,848,500.00**
TOTAL EXPENDITURES	**9,847,300.00**	**9,848,500.00**

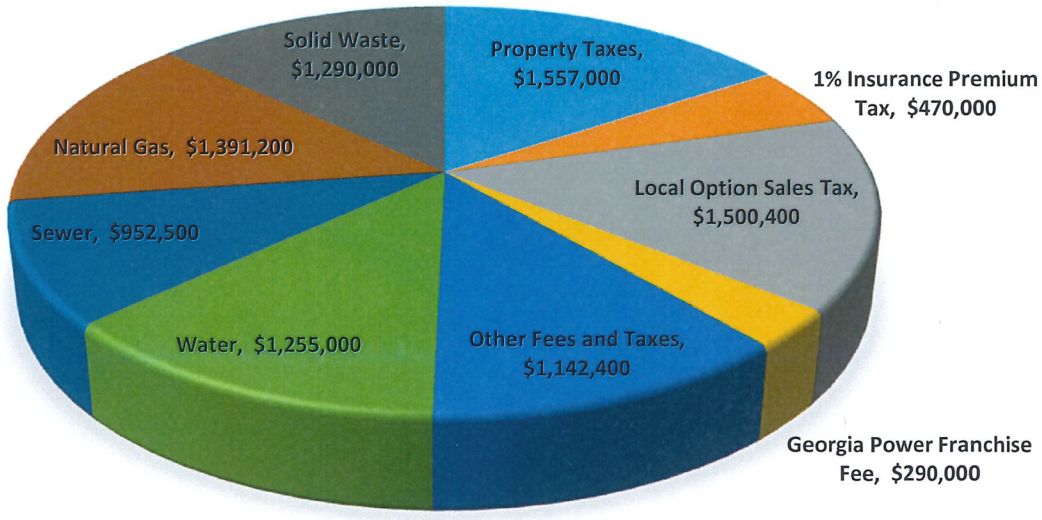
Budget Summary			Balance
General Fund			
Property Taxes	1,557,000		
Other General Fund Revenues	3,359,800		
Total General Fund Revenues		**4,916,800**	
Administration	1,282,300		
Maintenance	192,900		
Police	2,051,900		
Fire	893,300		
Streets	733,200		
Beautification	336,600		
Planning & Development	404,400		
Reserves	0		
Total General Fund Expenses		**5,894,600**	
General Fund Balance			**-977,800**
Gas			
Gas Revenues		**1,391,200**	
Gas Expenses	852,900		
Gas Reserves	0		
Total Gas Fund Expenses		**852,900**	
Gas Fund Balance			**538,300**
Water/Sewer			
Water	1,255,000		
Sewer	952,500		
Total Water/Sewer Revenues		**2,207,500**	
Water	775,500		
Sewer	711,200		
Debt Service	672,000		
Water Sewer Fund Reserve	50,000		
Total Water/Sewer Expenses		**2,208,700**	
Water/Sewer Fund Balance			**-1,200**
Solid Waste			
Solid Waste Revenues		**1,290,000**	
Solid Waste Expenses	849,300		
Solid Waste Reserves	0		
Total Solid Waste Expenses		**849,300**	
Solid Waste Fund Balance			**440,700**
Family Connection			
DHR Reimbursement		**43,000**	
Family Connection Expenses	43,000		
Total Family Connection Expenses		**43,000**	
Family Connection Balance			**0**
Total Budget		**9,848,500**	**0**

5-Year Capital Equipment Worksheet

Requested Capital Equipment Item	SPLOST	2021 Budget	Cost				
			2021	2022	2023	2024	2025
Administration							
Ford Taurus				30,000			
Total	-						
Maintenance							
Miscellaneous tools			2,500	2,500	2,500	3,000	3,000
Scanner/tire pressure update			1,200				
Total	-	-					
Police							
Ford Explorers (5), equiped			50,000	50,000	50,000	50,000	50,000
Total	-	-					
Fire							
5 Spare SCBA cylinders			5,000				
10 sets turn out gear			30,000				
Fire Chief vehicle			55,000				
Fire Truck			375,000				
4 sets SCBA				40,000			45,000
3 computers				5,000			
Fire hose				8,000			
Pick up truck					35,000		
Service truck					75,000		
Aerial Truck					500,000		
Deputy Chief vehicle						65,000	
10 sets turn out gear						35,000	
Building Upgrades	40,000		40,000				
Total	**40,000**	-					
Street							
Work Truck (tool body 450)			50,000				
Work Truck (tool body 2500)			30,000				
Street Sweeper (Financed 1st year)		35,000	365,000				
Service Truck					60,000		
F-150				42,000			
Total		**35,000**					
Beautification/Cemetery							
Used Truck				30,000		30,000	
Gas powered tools			4,000				
Enclosed Trailer			9,000				
Weedeaters/Edgers			2,000	2,000	2,000	2,000	
Blowers			2,000	2,000	2,000	2,000	
ZD 28 Kubota			16,000		16,000		
Total		-					

Requested Capital Equipment Item	SPLOST	2021 Budget	Cost 2021	2022	2023	2024	2025
Planning & Development							
Ford Explorer					30,000		
Ford Taurus						30,000	
Ford F-150 Extended Cab							30,000
Total	**-**	**-**					
Water							
mini-excavator and trailer							75,000
SS caustic pumps 2	3,000			3,000			
Air Comp for 6th Street well							3,000
Truck F250 4x4			40,000				
Back Hoe					120,000		
Inst valve machine	150,000						
minc x							75,000
chop saw			1,100				
pipe chain saw			6,000				
Truck F250					40,000		
Skid Steer	80,000						
Total	**233,000**						
Sewer/Disposal Plant							
Total							
Gas							
Truck, F150					30,000		
Service Truck		-		65,000			
Total							
Solid Waste							
30 yrd roll-off containers				15,000		15,000	
2,4,6,8 yrd dumpster			5,000	5,000	5,000	5,000	
Knuckleboom (2)				160,000	160,000		
Natural Gas Garbage Truck		50,000	307,000				
Total	**-**	**50,000**					
Capital Equipment Total	**273,000**	**85,000**					

REVENUES



EXPENSES

