

# Annual Operating Budget The Fiscal Year 2023



City of Lyons, Georgia  
161 N.E. Broad Street Lyons GA 30436  
912-526-3626

## **September 29, 2023**

To the Honorable Mayor, City Council, and the Citizens of Lyons:

The Duly Appointed Finance Committee, City Manager, and Financial Departments respectfully submit the balanced budget for the City of Lyons for your consideration for the fiscal year 2023 (FY 2023). An objective of the City's budget is to provide a management tool by which our local government can unite its budgeting efforts to deliver quality services while operating within available resources. This process results in an updating of the City's ongoing financial plan. In addition, it provides a vehicle by which management decisions can be made as a result of the formulation and analysis of the respective data.

### **BUDGET PROCESS AND OVERVIEW**

The fiscal year 2023 budget process began in July of 2022 with the distribution of historical data and forms to all the department directors. Each Department formulated budgets in three major areas; maintenance initiatives, operating initiatives, and capital project requests. Concurrent with departmental budgeting, finance staff completed the first draft of a salary and benefits budget as well as formulated initial revenue estimates. In October of 2022, the Finance Committee reviewed the proposed 2023 budget recommended by staff. A draft proposed operating budget was prepared and presented to the City Council. The Council shall review the documents and guide priorities and placement of purchases during the fiscal year. The committee's final documents shall be presented to the Council in a public Council Meeting on October 6, where they can be approved and adopted. A public hearing was held during the DATE AND TIME council meeting, where citizen input was encouraged.

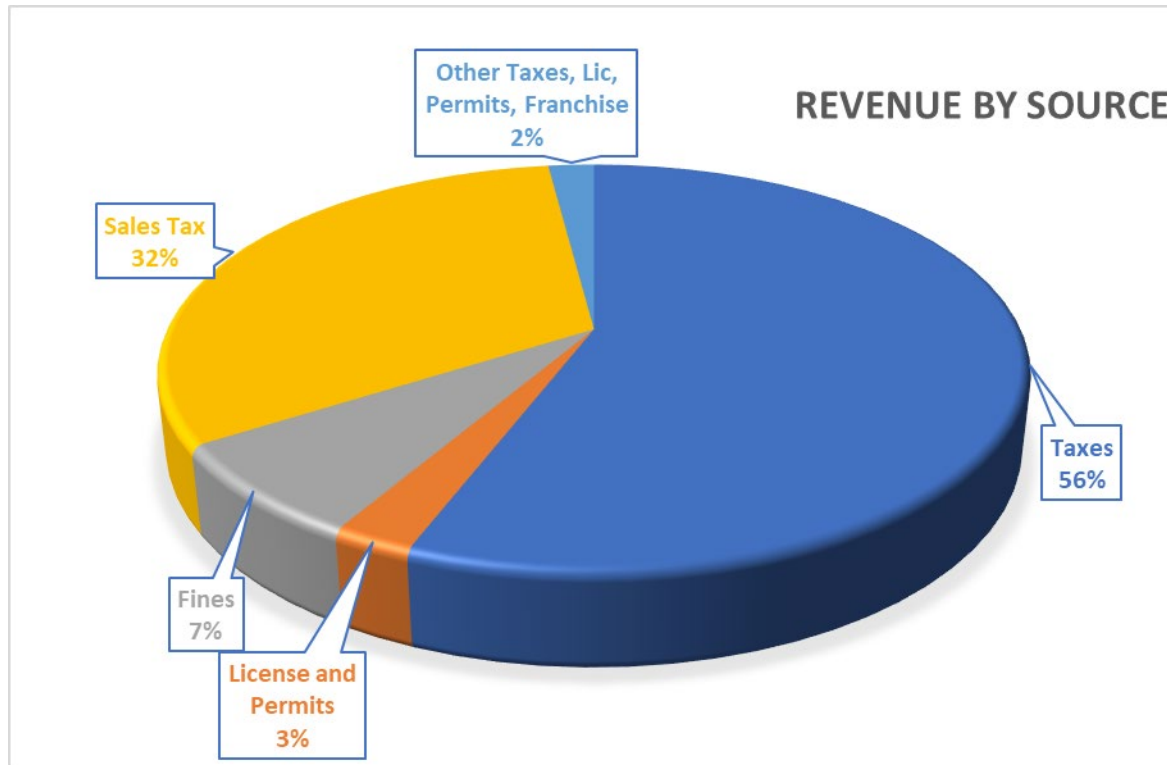
### **KEY BUDGET FACTORS, ISSUES, AND PRIORITIES**

The foundation for the fiscal year 2023 budget is based on three key financial factors:

- Sustainability of existing services
- Maintaining the quality of life for constituents, citizens, and businesses through capital programming
- Enhancement of services through operating initiatives

## Sustainability of Existing Services and Enhancements Through Operating Initiatives

The fiscal year 2023 Operating balanced budget of \$5,600,165.00 is based on a millage rate of 3.89 mills. This millage rate is 0% higher than the previous year's millage rate. This budget provides financial resources for the City of Lyons to sustain the current service levels and includes improved service areas via operating initiatives. In appropriating the resources to maintain existing services, the City has projected revenue sources from the following



Maintaining the quality of life for constituents, citizens, and businesses through capital programming

This priority is addressed in a separate document outlining the capital projects intended for the 2020 budget year.

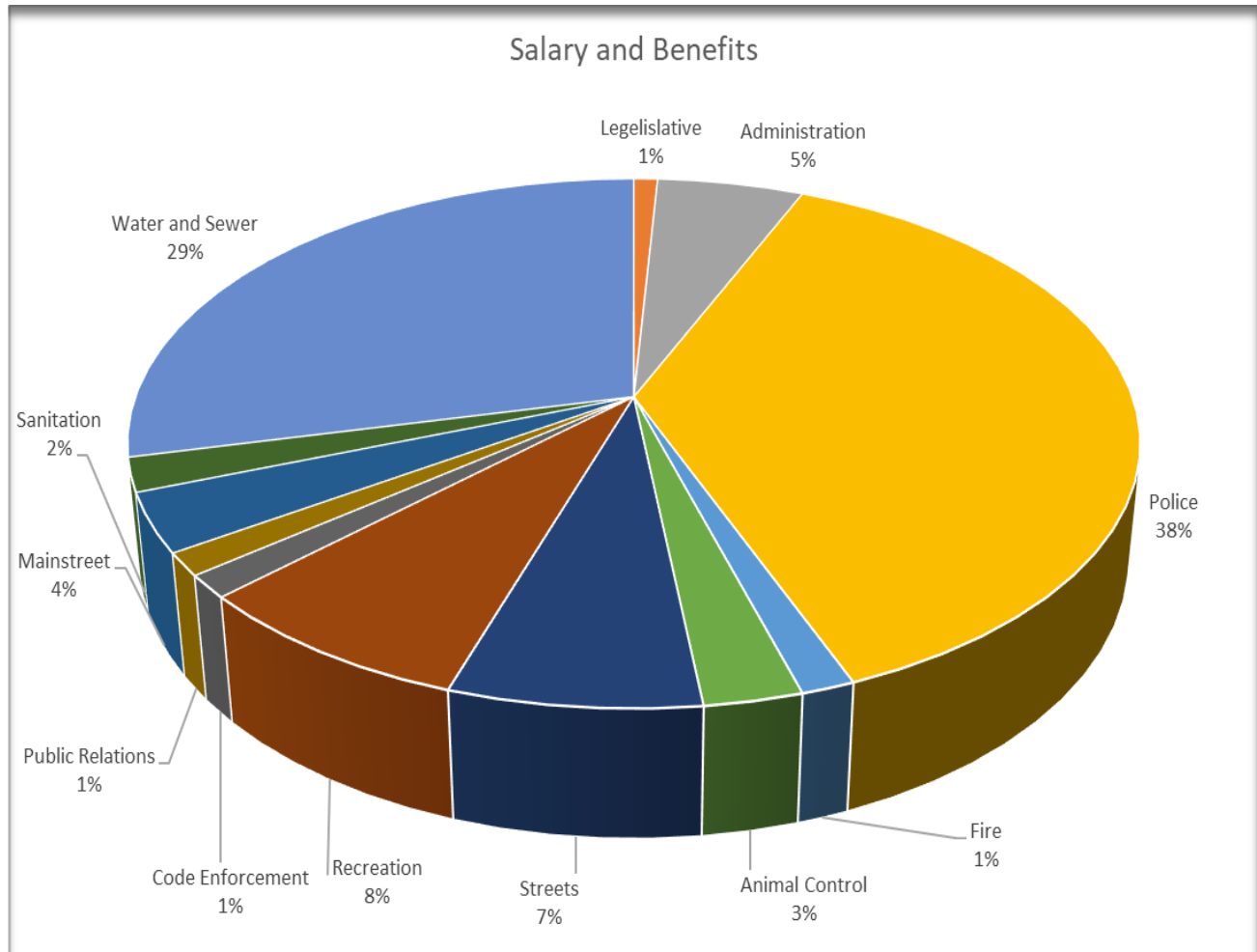
### Enhancement of services through operating initiatives

The City of Lyons operating budget contains two types of funds, Government and Enterprise. Government funds use revenues such as property taxes and sales taxes to provide basic city services. Operation and services for public safety, financial services, libraries, downtown development, and some parks and recreation services not supported by user fees are funded through the general fund budget. Enterprise Funds operate similarly to private businesses. Their operations and long-term debt are covered by user fees or dedicated revenue sources. The City of Lyons operates two enterprise funds. These funds provide drinking water, wastewater, and solid waste removal to the Citizens of Lyons for a fee. These enterprise funds also provide some of these services to County residents for a fee as outlined in the Toombs County Service Delivery Strategie and other agreements or policies.

### Salary and Benefits Detail

The salary and benefit budget is based upon approved positions listed in Exhibit A and the associated

benefit program costs. For FY 2023, direct City costs for salaries and benefits is \$2,673,425. Benefits account for 32% of the total salaries and benefits budget. The City recognizes that employee retention costs less than employee turnover and recruitment. Therefore, the City has made an effort to hire qualified employees and reduce redundancy in staff. The City has a salary scale that is adopted by management each year in line with the current budget.



## Budget Summary by Department

### Mayor and City Council

The FY 2023 budget appropriation for the Mayor and Council is part of the overall administration expenses. Salaries of the Mayor and Council are set by the City Charter.

### Administration

The fiscal year 2023 budget appropriation for the administration Department including expenses of the Mayor and Council is \$463,925.00 or 17% of the total general fund expenses. The City Manager is responsible for the overall management of all city functions and operations. The Clerk is responsible for the compilation and publication of all council agendas. The City Clerk is the holder of all City records, therefore is responsible for the records management program. The City Clerk also acts as the department head for the Administration department overseeing the day to day operations of the Accounts Payable, Accounts Receivable, and Human Resources functions. Approved positions associated with the Administration Department are noted in Exhibit A.

### Legal

Legal services are provided to the City through a contractual relationship with Tom A. Peterson IV, LLC. The budget for legal services and consultation is \$70,000.00.

### Main Street Program

The City of Lyons Mainstreet program is overseen by a private board under the Lyons better hometown limited liability corporation. The City supports the Lyons Mainstreet program through a memorandum of understanding by providing staff, office space, and office supplies. The FY 2021 budget appropriation for the Lyons Main Street Department is \$108,700.00 or 4% of the total general fund expenses. This Department is responsible for implementing the four-point approach of the State's Main Street Program.

- Organization
- Promotion
- Design
- Economic Restructuring

This City employees associated with this Department also handle coordinating the City's numerous special events throughout the year. The City also contributes to the programs through both cash and in-kind contributions. These contributions are included in the FY 2023 budget as line items in the Department that contributes or funds that the monetary funds are distributed. The Department also receives a portion of the Hotel-Motel Tax Collected by the state and dispersed to the City. These funds are used by the Department to promote tourism in Lyons.

### Police Department and Court

The fiscal year 2022 budget appropriation for the Police Department is \$1,255,400.00 or 46% of the total general fund revenues. The Police Department expenditures include those expenditures associated with the Municipal Court.

### Animal Control

The fiscal year 2022 budget appropriation for the Animal Control Department is \$82,800.00 or 3% of the total general fund expenses. It is a subset of the Police department and overseen by the Chief of Police. The City Animal Control Department also provides services to the unincorporated areas of Toombs County through a contract with Toombs County.

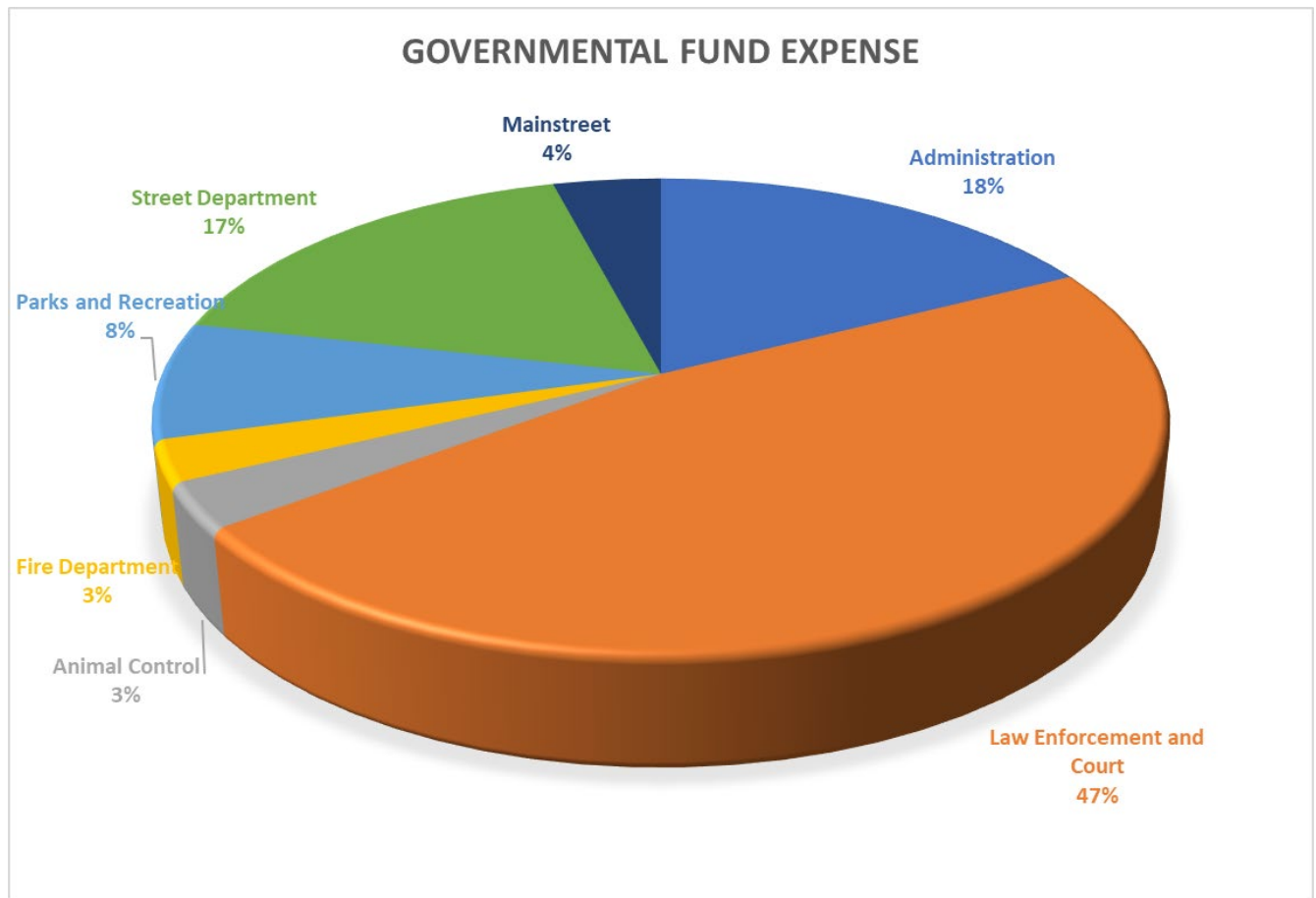
### Fire Department

The Fire Department's budget appropriation for FY 2021 is \$74,530.00 or 3% of the total general fund expenses. The Lyons Department operates with a large Volunteer Fire Fighter staff. The Lyons Fire department retained an ISO rating of 4 after an inspection fall of 2015.

### Street

The fiscal year 2021 budget appropriation for the Street Department is \$460,350.00 or 17% of the total general fund expenses. The Street Department is responsible for maintaining transportation infrastructure, stormwater infrastructure, and street signs.

The following chart depicts the expenses from each Department as a percentage of the entire general fund.



## Water and Sewer

The fiscal year 2023 budget appropriation for the water and sewer department is \$1,876,100. The water and sewer department operates as an enterprise fund. Total expenses for 2023 are 86% of revenues creating a positive position of \$267,070.00. This excess revenue is slated to retire the current GEFA loan used to renovate the system in 2021.

## Sanitation

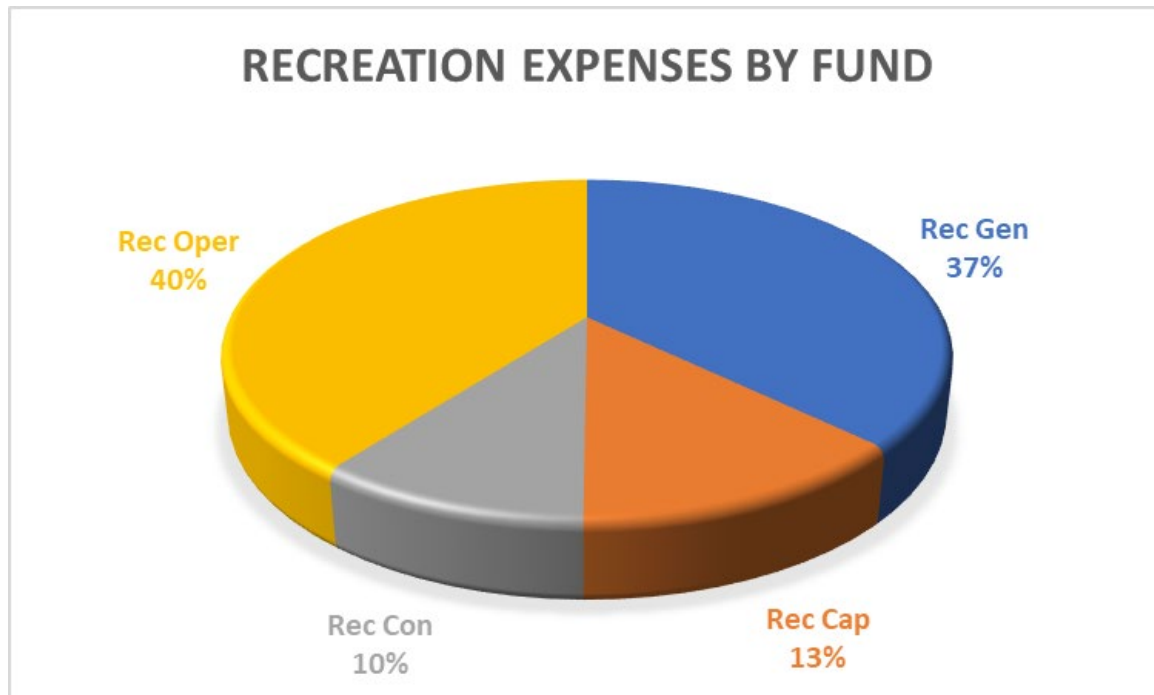
The Fiscal year 2023 budget appropriation for the Sanitation Department is \$513,700.00. The Sanitation department operates as an enterprise fund. Total expenses appropriated in the 2023 budget are 13% below revenues creating excess revenue of \$82,180.00. Excess revenues are slated to retire debt. The sanitation department is responsible for the collection of residential and commercial waste. The City has an ongoing contract with Republic Sanitation Services for the collection of residential and commercial waste. This contract accounts for 74% of total expenses. The City supplements this service with curbside pickup of yard debris and rubbish.

## Parks & Recreation

The Parks and Recreation Department appropriations for FY 2023 are \$358,630. The 2023 Budget funds a portion of the Parks and Recreation budget through governmental funds which consist of salaries for full-time staff. The Programming for the Recreation Department is funded from three different sources:

- Recreation Operations (funding payroll, programming, and programming equipment)
- Recreation Capital Fund (building repair and capital purchases outside of SPLOST)
- Concession Fund (concession payroll, food, and equipment purchases)

The following graph illustrates the expenditures by each Recreation fund by the percentage of the whole:



## Budget Policy

Annual budgets are adopted on a basis consistent with accounting practices as defined by generally

accepted accounting principles for all funds. All annual appropriations lapse at year-end except capital project and grant funds, which adopt project-length budgets.

## Closing

It is our privilege to submit the FY 2023 Budget to the City of Lyons Mayor, City Council, and Citizens. This budget illustrates the City's dedication to providing the highest level of services while maintaining sound fiscal policies. We would like to thank all of the contributors for their diligent efforts in developing a budget that addresses the major policy goals of the City Council, while protecting the financial health of the City now and in the future. If in your review of this document you have any questions, please do not hesitate to contact us.

Respectfully Submitted on behalf of the Finance Committee,

Jason Hall  
City Manager



Approved Positions Exhibit A			
<b>Administration</b>		<b>Fire Department</b>	
	City Manager		Fire Chief
	City Clerk		Full Time Fire Fighter (1)
	Public Relations / Community Liaison		Volunteer Fire Fighter
<b>Main Street</b>		<b>Street Department</b>	
	Main Street Director		Forman
	Event Coordinator		Skilled Labor (3)
			Labor (3)
<b>Police</b>		<b>Water / Sewer Department</b>	
	Police Chief		Public Works Director
	Administrative Secretary		Sewer Plant Operator
	Court Clerk		Well and Lift Station Maintenance Forman
	Municipal Court Judge		Distribution and Collection Forman (2)
	Solicitor		Property Maintenance Forman
	Public Defender		Skilled Labor (4)
	Investigations Lieutenant		Inventory Control Clerk
	Investigator		Customer Service (2)
	Patrol Lieutenant		Accounts Payable
	Shift Sargent (4)		Accounts Receivable
	Patrol Officer (5)		Part Time Sumer Labor (5)
	School Resource Officer		
<b>Animal Control</b>		<b>Sanitation</b>	
	Animal Control Officer (2)		Solid Waste Driver
<b>Code Compliance</b>		<b>Recreation</b>	
	Code Compliance Officer		Recreation Director
			Program Coordinator
			Office Assistant
			Grounds Maintenance Forman
			Grounds Maintenance (2)

R	100 0000-311100	TAX - PROPERTY	\$	470,000.00
R	100 0000-311310	TAX - A/T VEHICLE	\$	4,500.00
R	100 0000-311311	TAX - A/T TAVT VEHICLE	\$	125,000.00
R	100 0000-311312	TAX - AAVT VEHICLE	\$	1,000.00
R	100 0000-311320	TAX - MOBILE HOME	\$	3,200.00
R	100 0000-311600	TAX - INTANGIBLE & TRANSFER	\$	12,000.00
R	100 0000-311710	TAX - ELECTRIC FRANCHISE	\$	340,000.00
R	100 0000-311730	TAX - GAS FRANCHISE	\$	14,000.00
R	100 0000-311750	TAX - CABLE FRANCHISE	\$	23,000.00
R	100 0000-311760	TAX - TELEPHONE FRANCHISE	\$	7,900.00
R	100 0000-311790	TAX - HOUSING AUTHORITY	\$	11,350.00
R	100 0000-313100	TAX - LOST SALES TAX RECEIPTS	\$	830,000.00
R	100 0000-314100	TAX - HOTEL/MOTEL	\$	9,000.00
R	100 0000-314200	TAX - LIQUOR	\$	11,000.00
R	100 0000-314201	TAX - BEER/WINE	\$	75,000.00
R	100 0000-316200	TAX - INSURANCE PREMIUM	\$	330,000.00
R	100 0000-319000	TAX - PRIOR YEAR INT & PENALTY	\$	13,500.00
R	100 0000-321200	L&P - OCCUPATIONAL TAX PERMIT	\$	60,000.00
R	100 0000-322200	L&P - ZONING/BUILDING PERMITS	\$	5,000.00
R	100 0000-322202	L&P - MOBILE HOME PERMITS	\$	1,000.00
R	100 0000-323201	L&P - CONDITIONAL BOND PERMIT	\$	1,000.00
R	100 0000-341500	CFS - CC PROCESSING FEE	\$	-
R	100 0000-341910	CFS - ELECTION QUALIFING FEES	\$	500.00
R	100 0000-342200	CFS - FIRE PROTECTION	\$	70,000.00
R	100 0000-343900	CFS - DEBRIS CHARGE	\$	-
R	100 0000-346100	CFS - ANIMAL CONTROL REV	\$	55,000.00
R	100 0000-351000	F&F POLICE FINE COLLECTIONS	\$	195,205.00
R	100 0000-351001	F&F - POLICE SEIZED RECEIPTS	\$	-
R	100 0000-351900	POLICE OTHER REVENUE	\$	30,000.00
R	100 0000-361000	INTEREST INCOME	\$	400.00
R	100 0000-371000	DONATIONS - POLICE		
R	100 0000-371001	DONATIONS - FIRE		
R	100 0000-372000	DONATIONS - D.A.R.E. REVENUE		
R	100 0000-381000	MISC - RENT INCOME	\$	44,000.00
R	100 0000-382002	MISC - SOUTHERN LINC LEASE	\$	8,000.00
R	100 0000-389000	MISC - GENERAL MISC INCOME	\$	-
R	100 0000-389002	MISC - REV FROM SOLD ITEMS	\$	-
R	100 0000-389070	MISC - COUNTY FIRE CALLS	\$	1,000.00
			\$	2,751,555.00
E	100 1100-521100	MAYOR & COUNCIL DISCRETIONERY		12,000.00
E	100 1100-523500	COUNCIL - TRAVEL,FOOD & LODGIN		12,000.00
E	100 1100-523700	COUNCIL - TRAINING		6,000.00
E	100 1110-511100	GOVERNING - COUNCIL SALARIES		18,000.00
E	100 1300-523500	EXEC - MAYOR, MGR,CLERK TRAVEL		11,500.00
E	100 1300-523700	MAYOR,CITY MGR,CLERK TRAINING		3,500.00

E	100 1310-511100	MAYOR - SALARY	6,000.00
E	100 1330-511100	EXEC - MANAGER & CLERK SALARY	122,500.00
E	100 1330-512200	EXEC - FICA	8,600.00
E	100 1400-521100	ELECTION - GENERAL	18000
E	100 1500-512100	ADM - GROUP INS	15,000.00
E	100 1500-512101	ADM - CITY PAID GROUP LIFE INS	125
E	100 1500-512700	ADM - WORKERS COMP	1,500.00
E	100 1500-521101	ADM - CARES ACT/COVID GRANT	0
E	100 1500-521200	ADM - LEGAL AND PROFESSIONAL	70,000.00
E	100 1500-521201	LDA- LYONS DEVELOPMENT AUTH EX	0
E	100 1500-521204	ADM - BLIGHTED PROPERTY	2,000.00
E	100 1500-522200	ADM - VEHICLE REPAIRS	2,500.00
E	100 1500-522310	ADM - RENT EXPENSE	1,500.00
E	100 1500-523200	ADM - COMMUNICATIONS	29,400.00
E	100 1500-523501	ADM - CITY HALL 1099	2,000.00
E	100 1500-523600	ADM - DUES	14,000.00
E	100 1500-523900	ADM - DRUG TESTS	500
E	100 1500-523901	ADM - RE-IMBURSE INS DEDUCTIBL	2,500.00
E	100 1500-531100	ADM - OFFICE SUPPLIES	7,500.00
E	100 1500-531101	ADM - SPECIAL EVENTS	2,000.00
E	100 1500-531230	ADM - ELECTRICITY	13,000.00
E	100 1500-531270	ADM - VEHICLE GAS	3,500.00
E	100 1500-531300	ADM - MEALS	2,000.00
E	100 1500-572000	ADM - PYMTS TO OTHERS	5,000.00
E	100 1500-572001	ADM - DONATIONS TO LIBRARY	17,000.00
E	100 1500-572010	ADM - TOURISM MAIN STREET	1,900.00
E	100 1500-572012	ADM - DONATIONS BOYS/GIRLS CL	2,500.00
E	100 1510-523100	FINANCE - LIABILITY INSURANCE	20,000.00
E	100 1510-523205	FINANCE - ADMIN SOFTWARE	7,000.00
E	100 1512-571013	TRANSFER TO REC OPERATING	0
E	100 1514-523400	TAXES PRINTING AND BINDING	1,900.00
E	100 1517-522200	BUILDING MAINTENANCE	7,000.00
E	100 1535-523200	DATA - ADM COMPUTER	1,000.00
E	100 1570-523300	ADVERTISING	3,500.00
E	100 1595-512400	ADM - GMEBS RETIREMENT	10,000.00
E	100 2500-511100	RECORDERS COURT - JUDGE	9,000.00
E	100 2500-572000	RECORDERS COURT EXPENSE	50,000.00
E	100 3200-511100	POLICE - SALARIES	780,000.00
E	100 3200-512200	POLICE - FICA	51,000.00
E	100 3200-521200	POLICE - MEDICAL	0
E	100 3200-523501	POLICE 1099 NON EMPLOYEES	5,000.00
E	100 3200-531000	POLICE - D.A.R.E.	0
E	100 3200-531701	POLICE - GENERAL SUPPLIES	8,000.00
E	100 3200-531702	POLICE - SPECIAL EVENTS	1,000.00
E	100 3200-572000	POLICE - PAYMENT TO OTHERS	2,000.00
E	100 3210-512100	POLICE - GROUP INSURANCE	95,000.00
E	100 3210-512101	POLICE - CITY PAID GROUP LIFE	1,000.00

E 100 3210-512400	POLICE - GMEBS RETIREMENT	40,000.00
E 100 3210-512700	POLICE - WORKERS COMP	32,500.00
E 100 3210-522200	POLICE - BUILDING	8,000.00
E 100 3210-523200	POLICE - COMPUTERS	11,000.00
E 100 3210-523205	POLICE - SOFTWARE	14,000.00
E 100 3210-523600	POLICE - DUES	1,000.00
E 100 3210-523700	POLICE - TRAINING	2,200.00
E 100 3210-531100	POLICE - OFFICE SUPPLIES	5,000.00
E 100 3210-531300	POLICE - MEALS	1,100.00
E 100 3210-531701	POLICE - DRUG MONEY/SEIZED	0
E 100 3223-531700	POLICE - UNIFORMS	7,000.00
E 100 3226-531300	PRISONER MEALS	1,500.00
E 100 3226-531701	*****INMATE EXPENSE*****	5,000.00
E 100 3230-531270	POLICE - VEHICLE GAS	41,000.00
E 100 3231-531700	POLICE - VEHICLE TAG & TITLE	100
E 100 3240-523500	POLICE - TRAVEL,FOOD & LODGE	8,000.00
E 100 3260-523200	POLICE - COMMUNICATIONS	40,000.00
E 100 3260-531220	POLICE - GAS UTILITY	3,000.00
E 100 3260-531230	POLICE - ELECTRICITY	16,000.00
E 100 3290-522200	POLICE - VEHICLE MAINTENANCE	16,000.00
E 100 3290-542200	POLICE - EQUIPMENT MAINTENANCE	1,000.00
E 100 3500-511100	FIRE - FULL TIME SALARIES	11,000.00
E 100 3500-511200	FIRE - PART TIME SALARIES	8,000.00
E 100 3500-512200	FIRE - FICA	1,300.00
E 100 3500-522200	FIRE - EQUIPMENT REPAIRS	9,000.00
E 100 3500-523200	FIRE - COMPUTERS	500
E 100 3500-523500	FIRE - TRAVEL,FOOD & LODGE	200
E 100 3500-531700	FIRE - TAG & TITLE	0
E 100 3500-572000	FIRE - GRANTS	0
E 100 3510-512100	FIRE - GROUP INSURANCE	6,800.00
E 100 3510-512101	FIRE - CITY PAID GROUP LIFE	30
E 100 3510-512102	FIRE - CANCER INSURANCE	2,800.00
E 100 3510-512400	FIRE - GMEBS RETIREMENT	8,000.00
E 100 3510-512700	FIRE - WORKERS COMP	1,300.00
E 100 3510-521200	FIRE MEDICAL INJURY	0
E 100 3510-522200	FIRE - BUILDING MAINTENANCE	500
E 100 3510-523200	FIRE - COMMUNICATIONS	1,600.00
E 100 3510-523205	FIRE - SOFTWARE	1,000.00
E 100 3510-523600	FIRE - DUES	800
E 100 3510-531100	FIRE - OFFICE SUPPLIES	500
E 100 3510-531101	FIRE - GENERAL SUPPLIES	9,000.00
E 100 3510-531270	FIRE - VEHICLE GAS	4,000.00
E 100 3510-531300	FIRE - MEALS	600
E 100 3510-531700	FIRE - UNIFORMS	2,000.00
E 100 3570-531220	FIRE - GAS UTILITY	600
E 100 3570-531230	FIRE - ELECTRICITY	5,000.00
E 100 3900-511100	ANIMAL - SALARIES	55,000.00

E	100 3900-512200	ANIMAL - FICA	5,000.00
E	100 3910-512100	ANIMAL - GROUP INSURANCE	8,000.00
E	100 3910-512101	ANIMAL - CITY PAID GROUP LIFE	100
E	100 3910-512400	ANIMAL - GMEBS RETIREMENT	3,000.00
E	100 3910-512700	ANIMAL - WORKERS COMP	900
E	100 3910-522200	ANIMAL - VEHICLE REPAIR	1,500.00
E	100 3910-522201	ANIMAL - BUILDING	600
E	100 3910-523200	ANIMAL - COMMUNICATION	600
E	100 3910-523205	ANIMAL - COMPUTER/SOFTWARE	600
E	100 3910-531100	ANIMAL - SUPPLIES	3,000.00
E	100 3910-531230	ANIMAL - ELECTRICITY	2,000.00
E	100 3910-531270	ANIMAL - VEHICLE GAS	2,500.00
E	100 3910-542200	ANIMAL - EQUIPMENT	0
E	100 4200-511100	STREETS - FULL TIME SALARIES	105,000.00
E	100 4200-511200	STREETS - PART TIME SALARIES	20,000.00
E	100 4200-512200	STREETS - FICA	8,000.00
E	100 4200-512400	STREETS - GMEBS - RETIREMENT	13,000.00
E	100 4200-512700	STREETS - WORKERS COMP	17,200.00
E	100 4200-523900	STREETS - OUTSIDE SERVICES	2,700.00
E	100 4200-531100	STREETS - SUPPLIES	13,000.00
E	100 4200-531300	STREETS - PRISON MEALS	2,000.00
E	100 4200-531700	STREETS - UNIFORMS	1,500.00
E	100 4210-512100	STREETS - GROUP INSURANCE	20,000.00
E	100 4210-512101	STREETS - CITY PD GROUP LIFE	250
E	100 4210-522200	STREETS - VEHICLE/EQUIPMENT	20,000.00
E	100 4210-523101	STREETS - PAYMENT TO OTHERS	0
E	100 4210-523200	STREETS - COMMUNICATIONS	4,000.00
E	100 4210-523205	STREETS - SOFTWARE	1,000.00
E	100 4210-531230	STREETS - ELECTRICITY	120,000.00
E	100 4210-531700	STREETS - VEHICLE TAG & TITLE	0
E	100 4226-522200	STREETS - MAINTENANCE	2,000.00
E	100 4226-523850	STREETS - PRISON LABOR	98,700.00
E	100 4226-531270	STREETS - VEHICLE GAS	12,000.00
E	100 6100-512100	REC - GROUP INSURANCE	25,000.00
E	100 6100-512101	REC - CITY PAID GROUP LIFE	250
E	100 6100-512400	REC - GMEBS RETIREMENT	18,000.00
E	100 6100-512700	REC - WORKERS COMP	3,400.00
E	100 6110-511100	REC - SALARIES	154,500.00
E	100 6110-512200	REC - FICA	11,000.00
		REC - TRANSFER OUT	
E	100 6172-522200	MUSEUM - BUILDING MAINTENANCE	300
E	100 6172-531220	MUSUEM - UTILITY GAS	0
E	100 6172-531230	MUSEUM - ELECTRICITY	1,600.00
E	100 6590-522200	LIBRARY - BUILDING MAINTENANCE	1,000.00
E	100 6590-523200	LIBRARY - COMMUNICATIONS	300
E	100 6590-531230	LIBRARY - ELECTRICITY	5,000.00
E	100 7220-521200	BUILD INSP - CONTRACTOR FEES	11,000.00

E	100 7400-531100	ZONING EXPENSE		500
E	100 7420-511100	CODE ENFORCER SALARY		34000
E	100 7420-512200	CODE ENFORCER FICA		3000
E	100 7510-511100	PUBLIC RELATIONS SALARY		34000
E	100 7510-512200	PUBLIC RELATIONS FICA		3000
E	100 7550-511100	MS - SALARIES		69,700.00
E	100 7550-512100	MS - GROUP INSURANCE		15,000.00
E	100 7550-512101	MS - CITY PAID GROUP LIFE		100
E	100 7550-512200	MS - FICA		5,000.00
E	100 7550-512400	MS - GMEBS RETIREMENT		5,000.00
E	100 7550-512700	MS - WORKERS COMP		1,000.00
E	100 7550-522200	MS - BUILDING MAINTENANCE		500
E	100 7550-523200	MS - COMMUNICATIONS		1,200.00
E	100 7550-523205	MS - SOFTWARE		800
E	100 7550-523500	MS - TRAVEL, FOOD & LODGE		1,800.00
E	100 7550-523700	MS - TRAINING		1,800.00
E	100 7550-523900	MS - DOWNTOWN BEAUTIFICATION		2,000.00
E	100 7550-531100	MS - OFFICE SUPPLIES		900
E	100 7550-531230	MS - ELECTRICITY		3,600.00
E	100 7550-573000	MS - PAYMENT TO OTHERS		300
			\$	2,751,555.00
R	300 0000-347900	BUILDING RENTAL RECEIPTS	\$	120,000.00
R	300 0000-347901	REC CAPITAL DONATIONS	\$	-
R	300 0000-349300	REC CAPT NSF FEE	\$	-
R	300 0000-361000	INTEREST	\$	100.00
R	300 0000-389000	MISC - CAPITAL	\$	-
			\$	120,100.00
E	300 1500-522310	RENT EXPENSE	\$	-
E	300 1510-523100	LIABILITY INS	\$	10,000.00
E	300 6100-522100	CLEANING SERVICES	\$	12,000.00
E	300 6100-522200	BUILDING MAINTENANCE	\$	20,000.00
E	300 6100-522310	BUILDING RENTAL REFUNDS	\$	26,000.00
E	300 6100-531100	SUPPLIES	\$	2,000.00
E	300 6100-542201	EQUIPMENT MAINTANENCE	\$	4,000.00
E	300 6100-573000	CAPITAL PAYMENT TO OTHERS	\$	-
			\$	74,000.00
R	505 0000-323901	RETURN CHECK FEE	\$	800.00
R	505 0000-341500	CC PROCESSING FEE	\$	4,600.00
R	505 0000-344210	WATER - BILLING	\$	802,000.00
R	505 0000-344211	WATER - PENALTIES	\$	21,000.00
R	505 0000-344213	WATER TAP - CONNECTION FEES	\$	4,000.00
R	505 0000-344214	WATER - DELINQUENT ACCT FEE	\$	60,000.00
R	505 0000-344215	REINSPECTION FEE	\$	500.00
R	505 0000-344255	SEWER - BILLING	\$	980,000.00

R	505 0000-344256	SEWER TAP - CONNECTION FEES	\$	1,600.00
R	505 0000-361000	INTEREST INCOME	\$	1,600.00
R	505 0000-389000	MISCELLANEOUS INCOME	\$	-
R	505 0000-389001	MISC - SHORT/LONG BALANCE	\$	-
			\$	1,876,100.00
E	505 1500-522310	RENT EXPENSE		0
E	505 1510-512001	PENSION EXPENSE		13,000.00
E	505 1510-523100	LIABILITY INS		9,830.00
E	505 1512-582300	GEFA INTEREST EXPENSE		200,000.00
E	505 4300-573000	PAYMENTS TO OTHERS		20,000.00
E	505 4300-573001	CONTRACTED NON EMPLOYEES		30,000.00
E	505 4330-522110	SLUDGE - DISPOSAL		0.00
E	505 4334-522200	LIFT STATION MAINTENANCE		45,000.00
E	505 4335-523900	TREATMENT PLANT TESTING		65,000.00
E	505 4400-511100	W/S - SALARIES - FULL TIME		530,000.00
E	505 4400-511200	W/S - SALARY PART-TIME		17,000.00
E	505 4400-512200	FICA		42,000.00
E	505 4400-521200	MEDICAL EXPENSE INJURY		0
E	505 4400-522200	EQUIPMENT MAINTENANCE		10,000.00
E	505 4400-523600	WATER - FEES		15,000.00
E	505 4400-523601	CHARGEBACK FEES		200
E	505 4400-531700	CREDIT CARD MACHINE EXP		18,000.00
E	505 4400-561000	DEPRECIATION		
E	505 4410-512100	GROUP HEALTH INS		120,000.00
E	505 4410-512101	CITY PAID GROUP LIFE INS		1,000.00
E	505 4410-512400	GMEBS RETIREMENT		27,000.00
E	505 4410-512700	WORKERS COMP INSURANCE		28,500.00
E	505 4410-521200	LEGAL AND PROFESSIONAL		0
E	505 4410-522200	VEHICLE MAINTENANCE		20,000.00
E	505 4410-523200	COMMUNICATIONS/COMPUTER		50,000.00
E	505 4410-523201	VARIVERGE WATER BILL PRINTING		14,000.00
E	505 4410-523205	SOFTWARE		40,700.00
E	505 4410-523500	TRAVEL, FOOD & LODGE		2000
E	505 4410-523700	TRAINING		1,000.00
E	505 4410-523901	RE-IMBURSE INS DEDUCTIBLE		2,500.00
E	505 4410-531100	OFFICE SUPPLIES		8,000.00
E	505 4410-531270	VEHICLE - GASOLINE		45,000.00
E	505 4410-531300	MEALS		1,000.00
E	505 4410-531700	UNIFORMS		6,000.00
E	505 4410-531701	VEHICLE TAGS AND TITLE		100
E	505 4420-531100	SUPPLIES		100,000.00
E	505 4420-531101	SPECIAL EVENTS		3200
E	505 4420-531210	GA POWER RADIO READS		61,000.00
E	505 4420-531230	UTILITY - ELECTRIC		200,000.00
E	505 4430-522200	TREATMENT PLANT MAINTENANCE/SU		30,000.00
E	505 4440-522200	WELL -WATER TANK REPAIR/MAINT.		38,000.00

	Sinking Fund		62,070.00
		\$	1,876,100.00
R	540 0000-343900	DEBRIS	\$ 29,000.00
R	540 0000-344110	GARBAGE	\$ 580,000.00
R	540 0000-344111	RESIDENTS LANDFILL TIPPING	\$ 4,800.00
R	540 0000-361000	INTEREST INCOME	\$ 80.00
R	540 0000-389000	MISC - SANITATION	\$ -
		\$	613,880.00
E	540 1510-512001	PENSION EXPENSE	0
E	540 1510-523100	LIABILITY INS	12,500.00
E	540 4100-522200	SHOP - BUILDING MAINTENANCE	0
E	540 4100-531100	SHOP SUPPLIES	1,000.00
E	540 4100-531220	SHOP - GAS UTILITY	0
E	540 4300-523900	REPUBLIC SERVICES	380,000.00
E	540 4400-571400	SANT BAD DEBT	
E	540 4500-511100	SANTITATION - SALARIES	30,000.00
E	540 4500-512200	FICA	3,000.00
E	540 4500-522200	EQUIPMENT MAINTENANCE	2,000.00
E	540 4510-512100	GROUP HEALTH INSURANCE	7,400.00
E	540 4510-512101	CITY PAID GROUP LIFE	100
E	540 4510-512400	RETIREMENT - GMEBS	8,800.00
E	540 4510-512700	WORKERS COMP	5,800.00
E	540 4510-523205	SOFTWARE	7,000.00
E	540 4510-531700	UNIFORMS	100
E	540 4520-522200	VEHICLE MAINTENANCE	10,000.00
E	540 4520-531101	SUPPLIES	1,000.00
E	540 4520-531270	VEHICLE GAS	18,000.00
E	540 4530-572000	LANDFILL TIPPING FEES	45,000.00
	Sinking Fund		82,180.00
		\$	613,880.00
R	700 0000-347900	CONCESSION RECEIPTS	\$ 80,000.00
R	700 0000-347901	DONATIONS	\$ -
R	700 0000-361000	INTEREST	\$ 380.00
R	700 0000-389000	MISC - CONCESSION	\$ -
R	700 0000-389001	MISC - DRAWER OVERAGE	\$ -
		\$	80,380.00
E	700 1510-523100	LIABILITY INS	\$ -
E	700 6100-522200	EQUIPMENT MAINTENANCE	\$ 1,000.00
E	700 6100-523501	CONCESSION 1099'S	\$ 18,000.00
E	700 6100-531100	SUPPLIES	\$ 10,000.00
E	700 6100-531300	CONCESSIONS FOOD	\$ 30,000.00
		\$	59,000.00



R	900 0000-347200	CFS - SPORTS INSURANCE	\$	50.00
R	900 0000-347201	CFS - BASEBALL FEES	\$	11,000.00
R	900 0000-347202	CFS - SOFTBALL FEES	\$	8,000.00
R	900 0000-347203	CFS - BASKETBALL FEES	\$	1,000.00
R	900 0000-347204	CFS - FOOTBALL FEES	\$	3,500.00
R	900 0000-347205	CFS - T-BALL FEES	\$	8,000.00
R	900 0000-347206	CFS - SOCCERBALL FEES	\$	9,000.00
R	900 0000-347207	CFS - KICKBALL FEES	\$	500.00
R	900 0000-347208	CFS - TOOMBS COUNT CHECKS	\$	60,000.00
R	900 0000-347209	CFS - DONATIONS	\$	-
R	900 0000-347210	CFS - CHEERLEADING FEES	\$	2,600.00
R	900 0000-347211	CFS - SOAPBOX DERBY FEES	\$	-
R	900 0000-347213	CFS - TEAM SPONSORSHIP	\$	2,500.00
R	900 0000-347214	CFS - BASEBALL TOURNEY FEES	\$	9,000.00
R	900 0000-347215	CFS - SOFTBALL TOURNEY FEES	\$	9,000.00
R	900 0000-347216	CFS - FOOTBALL TOURNEY FEES	\$	-
R	900 0000-347217	CFS - SOCCER TOURNEY FEES	\$	-
R	900 0000-347218	CFS - BASKETBALL TOURNEY FEES	\$	-
R	900 0000-347219	CFS - FENCE SIGN SPONSORSHIP	\$	6,000.00
R	900 0000-347300	CFS - TOURNEY PARK ADMIT FEE	\$	28,000.00
R	900 0000-361000	INTEREST INCOME	\$	-
R	900 0000-389000	MISC - REC OPERATING	\$	-
			\$	158,150.00

E	900 1510-523100	LIABILITY INS		14,400.00
E	900 1512-571001	TRANSFER FROM GENERAL FUND		0
E	900 6100-522100	CLEANING SERVICES		15,000.00
E	900 6100-522200	BUILDING MAINT		9,000.00
E	900 6100-523200	COMMUNICATIONS		24,000.00
E	900 6100-523205	SOFTWARE		2,240.00
E	900 6100-523500	TRAVEL, FOOD & LODGE		2,000.00
E	900 6100-523501	REC OPERATING 1099'S		29,000.00
E	900 6100-523600	DUES		500
E	900 6100-523700	TRAINING		500
E	900 6100-523850	PRISON LABOR		0
E	900 6100-523900	TOURNEY FEES		23,490.00
E	900 6100-523901	NON FEE TOURNEY EXPENSE		0
E	900 6100-531100	OFFICE & GENERAL SUPPLIES		18,000.00
E	900 6100-531220	GAS UTILITY		2,500.00
E	900 6100-531270	VEHICLE GAS		6,000.00
E	900 6100-531300	MEALS		0
E	900 6100-531700	CREDIT CARD MACHINE EXP		5,000.00
E	900 6100-531701	SPORT UNIFORMS & MISC		28,000.00
E	900 6100-533901	SENIOR LUNCH		2,600.00
E	900 6100-542201	MAINT - VEHICLE & EQUIP		7,000.00
E	900 6110-572000	REC PAYMENT TO OTHERS		1,400.00
E	900 6110-572001	CONTRACTED NON EMPLOYEES		0

E 900 6115-531230	ELECTRICITY		35,000.00
		\$	225,630.00

2023 Budget

Fund	Rev	Exp
General	\$ 2,751,555.00	\$ 2,751,555.00
Rec Cap	\$ 120,100.00	\$ 74,000.00
Rec Con	\$ 80,380.00	\$ 59,000.00
Rec Oper	\$ 158,150.00	\$ 225,630.00
<b>Total</b>	<b>\$ 358,630.00</b>	<b>\$ 358,630.00</b>
Water Sewer	\$ 1,876,100.00	\$ 1,876,100.00
Sanatation	\$ 613,880.00	\$ 613,880.00
<b>Total</b>	<b>\$ 5,600,165.00</b>	<b>\$ 5,600,165.00</b>