



FY2024 Adopted Budget

CITY OF GARDEN CITY GEORGIA



CITY OF GARDEN CITY
INCORPORATED 1939



FY2024 Adopted Budget

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FY2024 Adopted Budget

INTRODUCTION



CITY OF GARDEN CITY
INCORPORATED 1939

Mayor and City Council

Garden City's government consists of seven members. The Mayor and Mayor Pro-tem are elected at large on a non-partisan basis, while districts elect the other five (5) Councilmembers. The terms are staggered, with positions ending for three members at one time and four members the next. City Council elections are part of the general election held in odd-numbered years.



Bruce Campbell
Mayor



Gwyn Hall
Council At Large



Marcia Daniel
District 001



Debbie Ruiz
District 002



Natalyn Morris
District 003



Richard Lassiter, Jr.
District 004



Kimberly Tice
District 005



Appointed Officials and Department Directors

City Manager

Scott Robider

City Attorney

James Gerard

Finance Director / City Clerk

Rhonda Ferrell-Bowles

Fire Chief

Mick Dick

Human Resources Director

Yolanda Irizarry

Parks & Recreation Director

Cliff Ducey

Planning, Zoning & Building Director

Scott Robider

Police Chief

Gilbert Ballard

Public Works Director

Virgil Moore

Water Operations Director

Marth Vallada



Our Vision

“A growing, prosperous community with a diverse population, offering a balanced range of residential settings and a thriving business community set on continually improving the community’s quality of life.”

We are committed to achieving this vision through the following:

- Balanced growth guided by planning and management
- A vital infrastructure that anticipates the need for growth
- Excellent public safety services
- Wide-ranging recreational and green space resources
- Environmental stewardship to create a balance between built and natural systems

Our vision addresses the community’s desire to maintain a community-oriented feel with commercial, employment, and economic development opportunities.



Volunteer Park

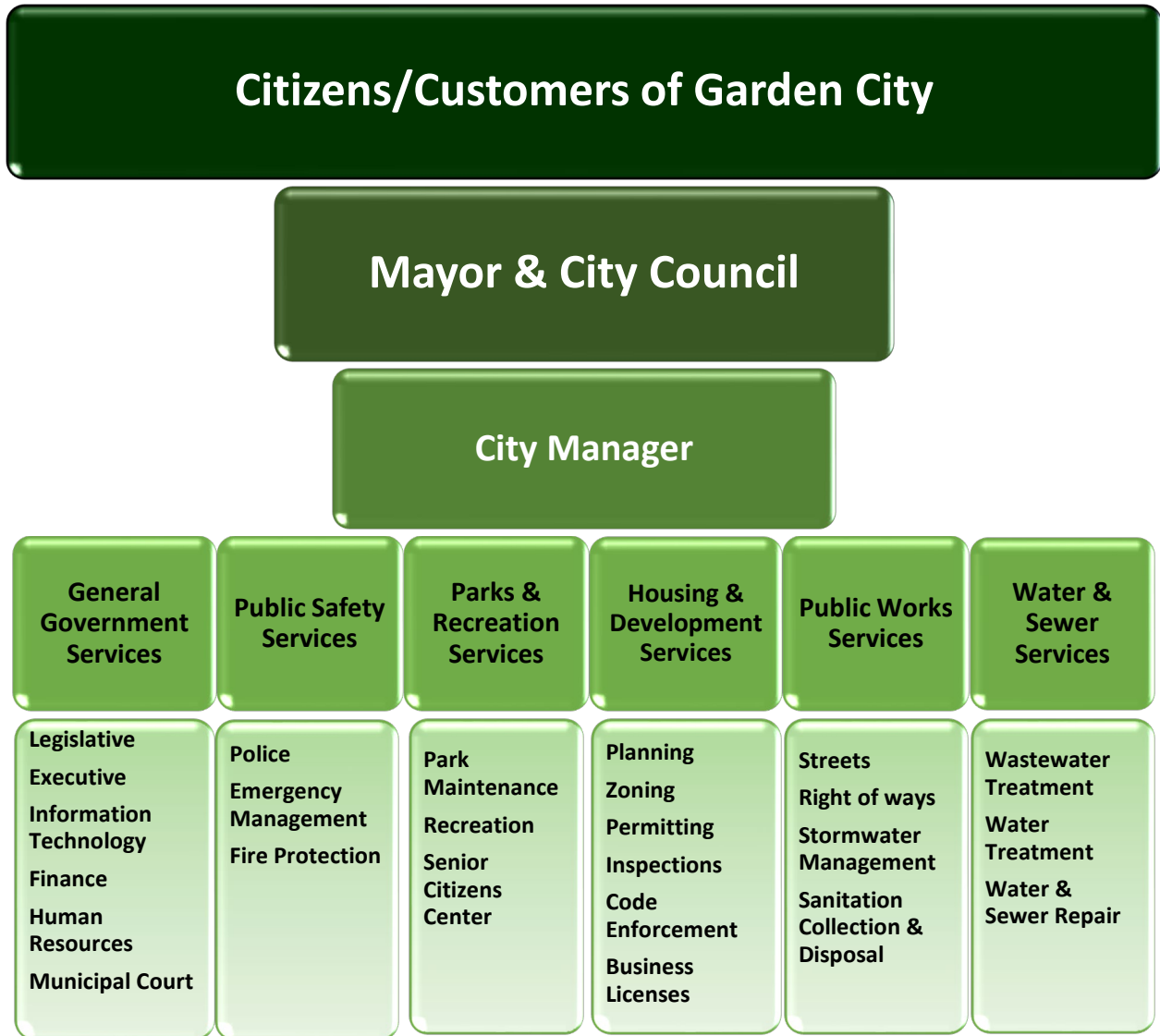


Our City At-A-Glance

<u>General Data</u>	
Date of Incorporation	1939
Population (2020 Census)	10,289
Form of Government	Council-Manager
Next Election	November 2025
Registered Voters	Approx. 5,000
Area of City (square miles)	15
Population (per square mile)	685.9
<u>Demographics</u>	
Median Age	32.5
Median Household Income	\$46,772
Per Capita Income (in the past 12 months)	\$23,071
Median Housing Value	\$121,700
Average Household Size	2.76
<u>Environment & Utilities</u>	
Miles of Water Mains	40
Daily Avg. Water Consumption	1.0 million gal
Max Daily Water Capacity	1.3 million gal
Miles of Sanitary Sewers	48
Max Daily Treatment Capacity	2.0 million gal
Miles of Streets	45
Ditch Maintenance	26.212 linear ft.
<u>Public Safety</u>	
Number of Police Stations	1
Number of Fire Stations	2
ISO Fire Classification	3
<u>Parks & Recreation</u>	
Community Centers	2
Parks	4
Baseball/Softball Fields	5



Organizational Chart G A R D E N C I T Y by Function





The Fiscal Year 2024 Annual Budget Message

We are pleased to present the Adopted Fiscal Year 2024 Budget for the City of Garden City, Georgia. The budget sets the financial course for the City and defines the priorities of services provided to the community. It is the culmination of months of efforts by City Staff and the City Council to balance available resources and provide high-quality services to Garden City.

The City's 2024 fiscal year covers January 1, 2024, through December 31, 2024. The total Adopted Budget for the fiscal year 2024 is \$45,867,139. This is the total expense for all fund types (i.e., General Fund, Enterprise Funds, SPLOST Fund, Construction Fund, and Special Revenue Funds). This represents an increase of 6% from the 2023 budget. The increase is mainly attributed to investing in the City's infrastructure and constructing a new gymnasium/recreational complex.

In developing the Fiscal Year Budget for 2024, City Staff and the City Council remained sensitive to the uncertainty of these times as we face economic challenges. These challenges will require flexibility as we enter a new fiscal year with continuing uncertainties due to the economy. However, the City of Garden City is well-positioned to weather these unusual times thanks to a legacy of careful planning, organizational efficiency, and conservative fiscal decisions, which have shaped our community throughout the years.

The City's Fiscal Year 2024 Budget includes 123 full-time employee positions to meet the daily needs of our citizens and visitors. The operating expense increases built into the fiscal year 2024 budget are required to maintain operations and service delivery to the community. The Fiscal Year 2024 Budget includes a capital investment plan of approximately \$24,622,633, which includes the new Gymnasium/Recreation Complex Project.

In closing, our progress as a community is only possible through great teamwork and collaboration, both from within our organization and throughout the greater community. The City will continue to progress and govern responsibly by focusing on financial stability as we address the challenges and opportunities for local governments in the fiscal year 2024.



Guide to Understanding the Budget

Budget Objective

The City of Garden City's budget is produced in conformance with guidelines developed for use by local governments and is intended to ensure proficiency in four primary categories as follows:

- The budget serves as a policy document for elected officials and administration to convey how the organization will operate and what process will be used to adopt the annual budget.
- The budget serves as an operations guide to the departments that receive funding through the budget. That includes identifying the resources (dollars and staffing) to be provided and the objective to be met.
- The budget serves as a financial plan, divulging all sources of funding. The budget shows data for multiple years for comparison.
- The budget serves as a communications device to convey essential information to the diverse groups who use budget information – elected officials, the public, the news media, bond rating agencies, and investors. This purpose is served through various devices: charts and tables, summaries, assumptions, trends, etc.

Budget Strategy – Key Budget Principles

- **Adopted a Sustainable Budget**
 - Make our budgetary process transparent, simple, and accessible to everyone.
 - Protect and strengthen core services, as well as identify strategic investments.
 - Build and maintain reserves so we can continue services when times are bad.
 - Continue to manage our debt level responsibly.
 - Use recurring revenues for recurring costs or one-time expenses.
 - Ensure all resources are used responsibly and effectively.
 - Think long-term.

Guide to Reading the Budget

(continued)

The City of Garden City's Budget document is designed to facilitate an understanding of the City's financial plan to provide municipal services during the fiscal year. The Budget indicates how departments and funds are organized to provide services to the citizens of Garden City and visitors to the community. Approved fiscal year funding information and appropriations are summarized in the Fund, Personnel, and Function / Departmental Summaries. The Budget document is divided into nine (9) sections as follows.

(1) Introduction: This section contains general information, budget control guidelines, and budget process.

(2) Personnel Summary: This section includes personnel highlights and a Citywide staffing level summary of budgeted full-time equivalent (FTE) positions.

(3) Fund Summaries: This section includes an overview of the fund structure, primary sources of revenues across all funds, and associated operating and capital expenditures.

(4) General Government Function: This section includes the budget summaries for the City's General Government Departments: Legislative, Executive, Information Technology, Finance, Human Resources, and Municipal Court.

(5) Public Safety Function: This section includes the budget summaries for the City's Public Safety Departments: Police, Emergency Management, and Fire.

(6) Parks & Recreation Function: This section includes the budget summaries for the Parks & Recreation Department and the Senior Citizens Center.

(7) Housing & Development Function: This section includes the Planning, Zoning, and Building Department budget summary.

(8) Public Works Function: This section includes the budget summaries for the divisions of the Public Works Department: Streets and Right-of-ways, Stormwater Management, and Sanitation.

(9) Water & Sewer Operations Function: This section includes the budget summaries for the divisions of the Water/Sewer Operations Department: Wastewater Treatment, Water Treatment, and Water/Sewer Distribution, Billing, and Repair.



City's Annual Budget Process

The budget process for the city involves teamwork and cooperation among many groups and individuals, including citizens, the City Council, and city leadership. The City's annual operating and capital budgets are prepared on a calendar year basis. Six distinct stages make up the City's annual budget cycle:

(1) Budget Planning: Goals and priorities are reviewed, and guidance is received from the City Council on what priorities to focus on developing the annual budget for the upcoming fiscal year.

(2) Budget Development & Preparation: This stage occurs when Department Heads and key staff members develop and submit their budget requests to the Finance Director. The Finance Director balances the projected revenues and expenses and prepares the recommended budget for review and consideration by the City Manager and City Council. The recommended budget is presented to the City Council in September.

(3) City Council Budget Work Sessions & Public Commentary: The Review and Commentary stage occurs when the Council reviews the recommended budget, seeks input from the public, and adjusts the proposed budget. City Council budget works sessions are held during September and October. The City Manager presents the proposed annual budget for public hearing at a regularly scheduled council meeting in November.

(4) Budget Adoption & Implementation: This stage occurs when the City Council takes action to adopt the annual budget at a regularly scheduled council meeting in November or December. The Implementation stage occurs when services financed by the adopted annual budget are carried out. The budget is on a calendar year, January 1st through December 31st.

(5) Budget Monitoring: The Monitoring stage occurs throughout the year. Staff continually reviews key financial information and performance data. The City Council, City Manager, and Department Head receive monthly detailed budget reports for monitoring revenues and expenses to budget estimates. The City Council, City Manager, and staff regularly re-evaluate City priorities throughout the year to more quickly identify potential financial issues based on performance data.

(6) Evaluation: The Evaluation stage occurs when audits are conducted, and annual financial statements comparing actual revenues and expenses to budget estimates are produced. An independent auditor conducts the City's annual audit process during April and May. The independent auditor presents the City's annual audit to the Mayor and City Council for review and comment during May. The City's annual audit is submitted to the Department of Accounts & Audits in June for review and comment.



FY2024 Annual Budget Calendar of Events

SCHEDULE	ACTIVITY
June 27	<ul style="list-style-type: none"> Annual Budget preparation packets disseminated to the Department Heads.
July 19	<ul style="list-style-type: none"> Annual Departmental FY2024 Budget proposals due to the Finance Director.
July 20 – Sept. 8	<ul style="list-style-type: none"> Staff's development and preparation of the Recommended Annual Operating & Capital Budget Document.
September 11	<ul style="list-style-type: none"> The Recommended Annual Operating & Capital Budget submitted to the City Council for review.
September 22	<ul style="list-style-type: none"> The City Council's annual budget retreat for review and deliberation Sessions <ul style="list-style-type: none"> Provides for reviewing and deliberating the recommended operating and capital budgets for the upcoming fiscal year.
November 6 City Council Meeting	<ul style="list-style-type: none"> Public Hearing - Presentation of the proposed FY2023 Annual Operating & Capital Budget for public comment.
November 20 City Council Meeting	<ul style="list-style-type: none"> Adoption – Action by the City Council to adopt the proposed FY2023 Operating & Capital Budget.
January 1, 2024	<ul style="list-style-type: none"> FY2023 Adopted Operating & Capital Budget effective 1/1/23.



Budget Control Guidelines

Budget Control Guidelines & Monitoring

Each department head is responsible for controlling expenditures and spending only on budgeted items. Costs should not exceed the appropriation authorized by the budget. No increase in the overall budget for any department shall be made without the approval of the Mayor and Council.

Expenditure Control

Operational control of departmental budgets is maintained by a preliminary check of funds availability on an object classification basis. Each department ensures funds are available within the object classification before issuing requisitions and purchase orders. In the event of insufficient funds within a department, additional information must be submitted to justify the purchase, after which a budget amendment will be done. Budgetary control is established at the department level, not by individual line items.

Purchasing

The City's procurement of goods and services follows the purchasing policy. The policy describes the accepted methods for source selection, including professional services, construction, and emergency purchases.

All purchases shall be based on an approved budget for allocated funds. The City Manager may authorize emergency purchases. Any purchase made under these conditions for which funds have not been budgeted shall be presented to the Mayor and Council for approval at the next meeting.

The City's purchasing policy intends to provide for the fair and equitable treatment of all persons involved in public purchasing by the City, to maximize the purchasing value of public funds in procurement, and to provide safeguards for maintaining a procurement system of quality and integrity.

Debt

The City will pay for all capital projects and improvements with pay-as-you-go financing, using current revenues when possible. Long-term debt might be recommended if a project cannot be financed with existing revenues.

Budget Control Guidelines

(Continued)

Capital Improvement

The City annually prepares a Capital Improvements Program (CIP), which provides for the orderly maintenance, replacement, and expansion of capital needs. The CIP will identify long-range capital projects and improvements that will be coordinated with the annual operating budget to utilize available resources. Additionally, the City will seek federal, state, and other funding to assist in financing capital projects and capital improvements.

A capital outlay is defined as an item that costs at least \$10,000 or infrastructure improvements costing at least \$50,000 and that have an “economically useful life” of one year or more.

Investment

The City adheres to treasury management practices permitted by state statutes and adopted investment policies. Recognizing that deposit and investment transactions are subject to various risks; the City seeks to promote the safety of principal, provide adequate liquidity for operational needs, earn market rates of return on investments consistent with liquidity needs and investment quality, and conform to legal requirements. The City subsequently limits its investments to the types of securities provided by state statutes, first considering the probable safety of capital and then the potential income to be derived.

Budget Adjustments/Amendments

From time to time, it becomes necessary to modify the adopted budget. Any change to be made to the budget must be presented to and approved by the Mayor and Council. Different scenarios require amendment of the budget. One type of change (budget adjustment) is when the “bottom line” total for a department or fund does not change the approved budget. The second type of change is a budget amendment that alters the total appropriation for a department or fund. The City Charter permits the Mayor and Council to make changes in the appropriations contained in the current budget. Circumstances requiring an amendment include but are not limited to:

- Approval of new expenditure
- Transfer from one line item to another within a department
- Appropriation of additional funding if expenditures are projected to exceed budgeted amounts or
- The re-appropriation of monies from one department to another when deemed necessary.

Budgets and Budgetary Accounting

Annual budgets are adopted for the General Fund, Special Revenue Funds, Special Local Options Sales Tax Fund, and Proprietary Funds. These budgets are adopted consistently with Generally Accepted Accounting Principles (GAAP). Refer to “Fund Summaries” for additional details.

FY2024 Adopted Budget

PERSONNEL SUMMARY



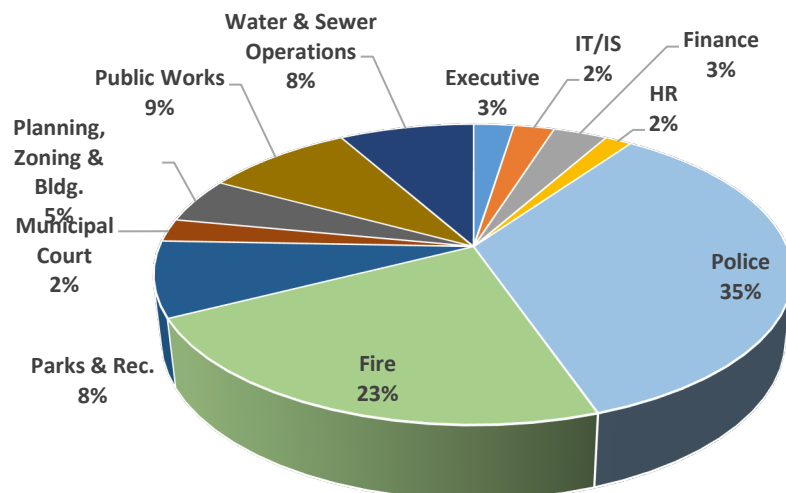
**CITY OF GARDEN CITY
INCORPORATED 1939**

Personnel Summary

The City of Garden City is committed to excellence in delivering all programs and services. In the FY2024 budget, 123 full-time employees (FTEs) are recommended to meet the daily needs of our citizens and visitors. These employees preserve our public safety, ensure our water is clean and available upon demand, keep our economic well-being by attracting businesses and supporting commerce, maintain our streets and other infrastructure, protect our homes and businesses, provide our youth and seniors with quality programs, and handle the numerous daily duties necessary in the delivery of services to its citizens.

Full-time (FTE) Positions				
	2021 Actual	2022 Actual	2023 Amended	2024 Adopted
General Government				
Executive	3	3	3	3
Finance	4	5	4	4
Information Technology	2	3	3	3
Human Resources	1	1	1	2
Municipal Court	2	2	3	3
General Government FTE Positions	12	14	14	15
Culture & Recreation				
Parks & Recreation (Includes Senior Center)	8	9	9	10
Culture & Recreation FTE Positions	8	9	9	10
Housing & Development				
Planning, Zoning & Building	6	5	6	6
Housing & Development FTE Positions	6	5	6	6
Public Safety				
Police Protection	44	41	40	43
Fire Protection	21	25	28	28
Public Safety FTE Positions	65	66	68	71
Public Works				
Public Works (Includes Stormwater)	14	12	11	11
Public Works & Utilities FTE Positions	14	12	11	11
Water Operations				
Water & Sewer Distribution & Repairs	8	6	7	10
Public Works & Utilities FTE Positions	8	6	7	10
Total FTE Positions	113	112	115	123

FY24 Full-time Personnel by Department



Personnel Summary

Highlights

Over half of the employees of the City provide direct service to the citizens of Garden City. The chart above shows that the Police Department makes up 35% of the workforce. Fire Department employees are the next most significant portion of the City's workforce, with 23%. Public safety represents 58% of the City's workforce.

Eight (8) new positions are recommended for the fiscal year 2024. The positions proposed in the General Fund are (1) HR Generalist/Administrative position, (1) Recreation Activity Leader position, and (3) grant-funded police officer positions. Three (3) new wastewater/water treatment operator/technician positions are proposed in the Water/Sewer Fund.

The FY2024 budget for Personnel Services funds the salary and fringe benefits package offered to all employees. The City of Garden City provides a total benefits package that includes the following:

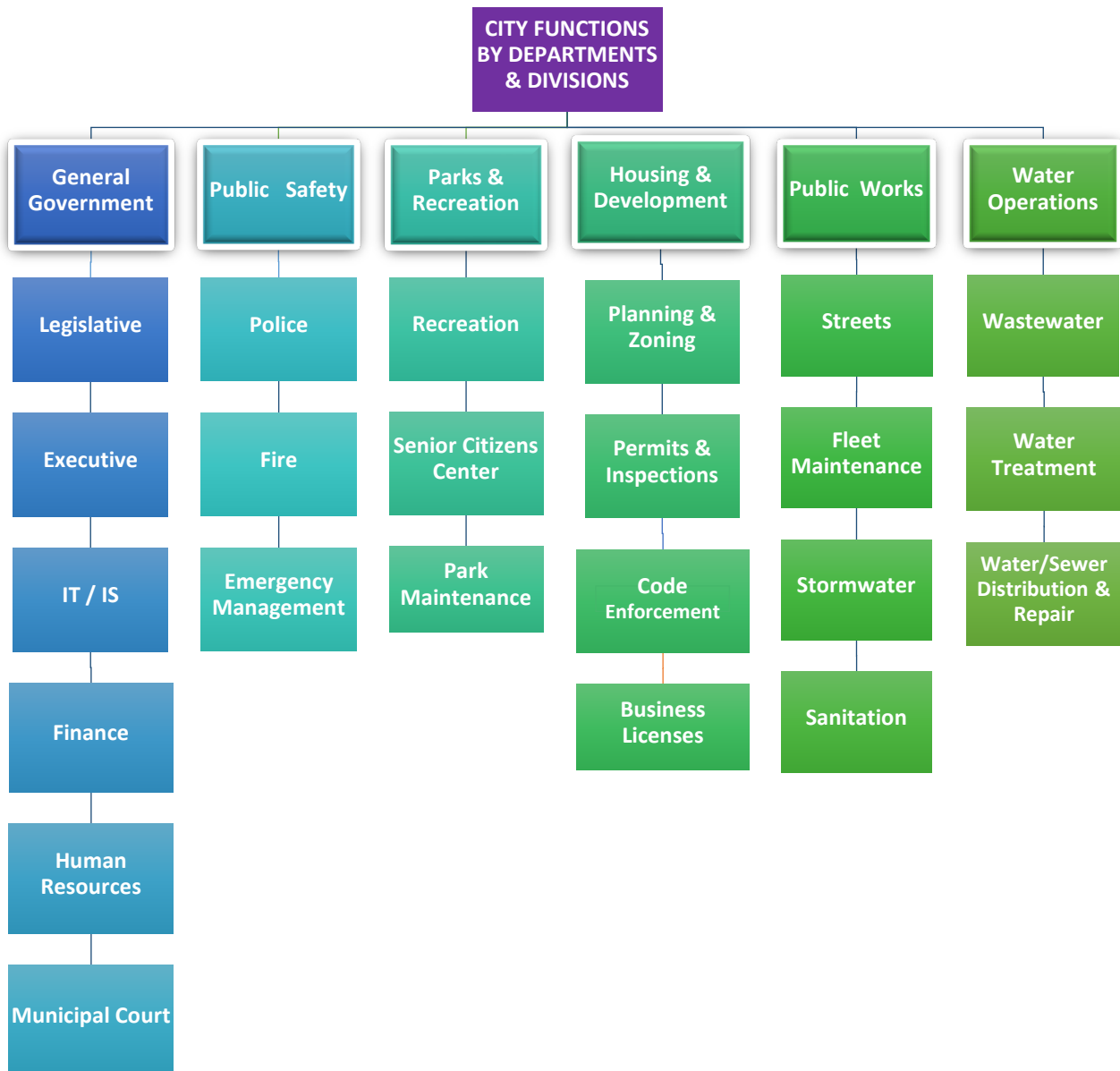
- ✓ Salaries
- ✓ Paid Time Off
- ✓ Holiday Pay
- ✓ Group Term Life Insurance
- ✓ Group Health & Dental Insurance
- ✓ Long Term Disability
- ✓ Workers' Compensation Insurance
- ✓ Defined Benefit Retirement Plan
- ✓ Defined Contribution Plan
- ✓ Medical Flexible Spending Account

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

Personnel Summary

City Functions

The City groups the various services provided by its employees into six functional areas: General Government, Public Safety, Parks and Recreation, Housing and Development, Public Works, and Water Operations. Each area includes departments and divisions to provide supervisory support in developing and delivering related programs and services.



Personnel Summary

The following tables include the City's full-time employee (FTE) positions by fund and department.

General Fund FTE Positions

<u>Executive</u>	2021 Actual	2022 Actual	2023 Amended	2024 Adopted	Pay Status Budget
City Manager	1	1	1	1	Exempt
Assistant City Manager / City Marshal	1	0	0	0	Exempt
City Clerk / Finance Director	1	1	1	1	Exempt
Special Projects Coordinator	0	0	0	0	Exempt
Executive Administrative Assistant	0	1	1	1	Non-Exempt
Total Executive FTE Staffing	3	3	3	3	
<u>Information Technology</u>	2021 Actual	2022 Actual	2023 Amended	2024 Adopted	Pay Status Budget
IT/IS Director	1	0	0	0	Exempt
IT Systems Administrator	0	1	1	1	
IT/IS Technician	1	1	1	1	Non-Exempt
Receptionist Front Desk Lobby / Telephone Operator	0	1	1	1	Non-Exempt
Total IT FTE Staffing	2	3	3	3	
<u>Human Resources</u>	2021 Actual	2022 Actual	2023 Amended	2024 Adopted	Pay Status Budget
Human Resources Director	1	1	1	1	Exempt
HR Generalist	0	0	0	1	Exempt
Total HR FTE Staffing	1	1	1	2	
<u>Finance</u>	2021 Actual	2022 Actual	2023 Amended	2024 Adopted	Pay Status Budget
Assistant Finance Director	1	1	1	1	Exempt
Financial Specialist (Accounting Tech)	1	1	1	1	Non-Exempt
Utility Billing/Customer Service Tech.	2	2	2	2	Non-Exempt
Business License Tax Specialist	1	0	0	0	Non-Exempt
Total Finance FTE Staffing	5	4	4	4	
<u>Planning, Zoning & Building</u>	2021 Actual	2022 Actual	2023 Amended	2023 Adopted	Pay Status Budget
Chief Building Inspector	1	1	1	1	Exempt
Inspector/ City Marshall	1	0	1	1	Non-Exempt
Code Enforcement Officer	1	2	1	1	Non-Exempt
Zoning Administrator	1	1	1	1	Non-Exempt
Administrative Assistant	1	1	1	1	Non-Exempt
Business License Tax Specialist		1	1	1	Non-Exempt
Total PZB FTE Staffing	5	6	6	6	
<u>Senior Citizens Center</u>	2021 Actual	2022 Actual	2023 Amended	2024 Adopted	Pay Status Budget
Senior Center Manager	1	1	1	1	Exempt
Senior Center Program Leader	0	0	0	0	Non-Exempt
Total Senior Center FTE Staffing	1	1	1	1	

Personnel Summary

General Fund FTE Positions (Continued)

<u>Parks & Recreation</u>	2021 Actual	2022 Actual	2023 Amended	2024 Adopted	Pay Status Budget
Director of Parks & Recreation	1	1	1	1	Exempt
Recreation Program Coordinator	1	1	1	1	Non-Exempt
Recreation Activity Leader	1	1	1	2	Non-Exempt
Senior Groundskeeper	1	1	1	1	Non-Exempt
Parks & Recreation Technician (Groundskeeper)	2	3	3	3	Non-Exempt
Administrative Assistant	1	1	1	1	Non-Exempt
Total Recreation FTE Staffing	7	8	8	9	
<u>Public Works (Includes Stormwater)</u>	2021 Actual	2022 Actual	2023 Amended	2024 Adopted	Pay Status Budget
Director of Public Works	1	1	0	0	Exempt
Public Works Division Manager	0	0	1	1	Exempt
Executive Assistant	1	1	1	1	Exempt
Public Works Supervisor	1	1	1	1	Exempt
Public Works Crew Leader	3	3	3	3	Non-Exempt
Public Works Technician	3	3	2	2	Non-Exempt
Heavy Equip. Operator	5	3	3	3	Non-Exempt
Total Public Works FTE Staffing	14	12	11	11	
<u>Municipal Court</u>	2021 Actual	2022 Actual	2023 Amended	2024 Adopted	Pay Status Budget
Court Administrator	0	0	1	1	Non-Exempt
Municipal Court Clerk	1	1	1	1	Non-Exempt
Deputy Municipal Court Clerk	1	1	1	1	Non-Exempt
Total Municipal Court FTE Staffing	2	2	3	3	
<u>Police</u>	2021 Actual	2022 Actual	2023 Amended	2024 Adopted	Pay Status Budget
Sworn Positions					
Chief of Police	1	1	1	1	Exempt
Major	0	0	0	1	Exempt
Captain(s) Patrol/CID/Admin	3	3	4	3	Exempt
Lieutenant(s) (CID & Crime Suppression Unit)	1	1	2	2	Non-Exempt
Sergeant-Patrol	4	5	4	4	Non-Exempt
Corporal-Patrol	4	6	4	4	Non-Exempt
Detectives (CID)	5	2	4	4	Non-Exempt
Training Officer (Sgt.)	1	1	1	1	Non-Exempt
Community Relations Officer	1	0	0	0	Non-Exempt
City Marshal (Sgt./Cpl)	0	0	0	0	Exempt
Patrol Officers / K9	16	15	12	14	Non-Exempt
Traffic Unit	2	2	3	2	Non-Exempt
Crime Suppression Unit (State Grant Postions)	0	0	0	2	
CNT Officers (Reimbursed by County)	1	1	1	1	Non-Exempt
Civilian Positions				0	
Executive Assistant to Chief of Police/Accreditation	1	1	1	1	Exempt
Evidence Custodian	1	1	1	1	Non-Exempt
Records Clerk	2	2	1	1	Non-Exempt
GCIC/NCIC TAC	0	0	1	1	Non-Exempt
Total Police FTE Staffing Level	44	41	40	43	
Total General Fund FTE Budgeted Positions	84	81	80	85	

Personnel Summary

Fire Protection Fund FTE Positions

<u>Fire</u>	2021 Actual	2022 Actual	2023 Amended	2024 Adopted	Pay Status Budget
Fire Chief	1	1	1	1	Exempt
Deputy Fire Chief	1	1	1	1	Exempt
Fire Captain	3	3	3	3	Exempt
Fire Lieutenant	0	6	6	6	Non-Exempt
Fire Marshal	1	1	1	1	Exempt
Deputy Fire Marshal	1	1	1	1	Exempt
Administration Assistant	1	1	1	1	Non-Exempt
Firefighter	13	11	14	14	Non-Exempt
Total Fire FTE Budgeted Positions	21	25	28	28	

Water & Sewer Fund FTE Positions

<u>Water/Sewer Billing, Distribution & Repair</u>	2021 Actual	2022 Actual	2023 Amended	2024 Adopted	Pay Status Budget
Wastewater Operator	0	0	0	1	Exempt
Water Treatment Operator	0	0	0	1	Exempt
Wastewater / Water Treatment Technician	0	0	0	1	Non-Exempt
Water/Sewer Division Manager	0	0	1	1	Exempt
Water/Sewer Department Supervisor	1	1	1	1	Exempt
Meter Reader	1	1	1	1	Non-Exempt
Water/Sewer Repair Technicians	2	2	2	2	Non-Exempt
Water/Sewer Repair Senior Technicians	4	2	2	2	Non-Exempt
Total Water & Sewer Fund FTE Budgeted Positions	8	6	7	10	

Total Citywide FTE Positions

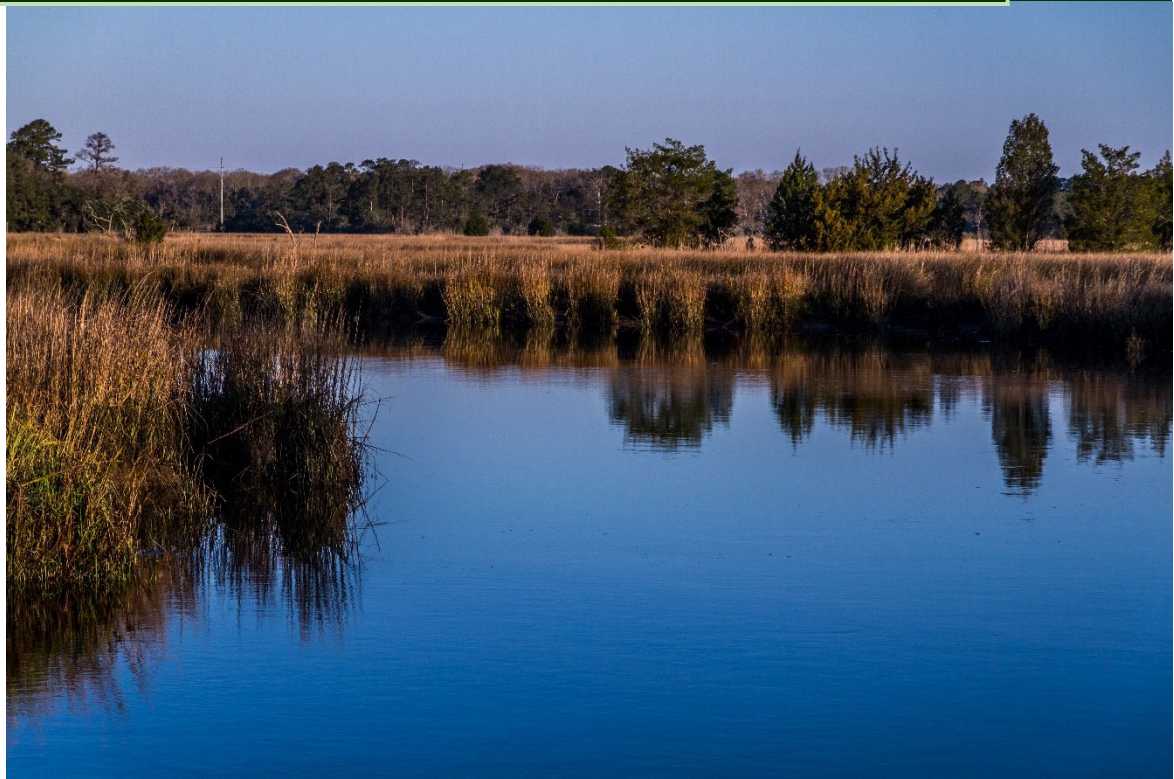
<u>Citywide (All Funds) FTE Positions</u>	2021 Actual	2022 Actual	2023 Amended	2023 Adopted	Pay Status Budget
Total Citywide Budgeted FTE Positions	113	112	115	123	

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

<u>Part-time Positions</u>	2021 Actual	2022 Actual	2023 Amended	2024 Adopted	Pay Status Budget
Fire Department	10	4	4	4	Non-Exempt
Human Resources	1	1	1	1	Non-Exempt
Senior Citizens Center	1	1	1	1	Non-Exempt
Parks & Recreation	4	4	4	4	Non-Exempt
Zoning, Building & Planning	1	1	1	1	Non-Exempt
Total Citywide Budgeted Part-time Positions	17	11	11	11	

FY2024 Adopted Budget

FUND SUMMARIES



- **Governmental Funds**
 - General Fund
 - SPLOST Fund
 - ARPA Fund
 - Construction Fund
 - Special Revenue Funds
 - Confiscated Assets
 - Hotel/Motel Tax
- **Proprietary Funds**
 - Fire Protection
 - Stormwater
 - Sanitation
 - Water & Sewer
- **Annual Budget All Fund Types**

Budgeting by Fund

The accounts of the City are organized based on funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise the City's assets, liabilities, fund balance, revenues, and expenditures. The City utilizes three major governmental fund types and four proprietary fund types.

GOVERNMENTAL FUNDS

The City utilizes three major governmental fund types:
General Fund, Capital Projects Fund, and Special Revenue Funds.

GENERAL FUND

The General Fund is the City's primary operating fund. It accounts for all financial resources except those required to be accounted for in another fund. By definition, the City has only one General Fund.

CAPITAL PROJECTS FUND

These funds account for financial resources that are restricted or assigned to expenditure for capital outlays, including the construction of capital facilities and the purchase of other capital assets.

SPECIAL REVENUE FUNDS

These funds account for proceeds of specific revenue sources that are legally restricted to expenditures committed for a specific purpose.

PROPRIETARY FUNDS

Proprietary Funds are used to account for the City's ongoing activities which are similar to those often found in the private sector. Funds that focus on the determination of operating income, changes in net assets (of cost recovery), financial position, and cash flows.

**Fire Protection
Fund**

**Stormwater
Fund**

**Sanitation
Fund**

**Water/Sewer
Fund**



Basis of Accounting

The basis of accounting is when revenues and expenditures or expenses are recorded in the accounts and reported in the financial statements.

Budget Basis

The Governmental Fund types (i.e., the General Fund, Special Revenue Funds, and Capital Projects Fund) are budgeted on a modified accrual basis. This means that revenues are recognized as soon as they are measurable and available. “Measurable” means the transaction amount can be determined, and “available” means collectible within the current period or soon enough after that to pay liabilities of the current period.

The Proprietary Fund types (i.e., Sanitation Fund, Stormwater Fund, Water/Sewer Fund, and Fire Protection Fund) are budgeted on a full accrual basis. The total accrual basis of accounting recognizes transactions and events when they occur, regardless of the time of the related cash flow.

The modified accrual basis differs from the accrual basis in the following ways:

- Purchases of capital assets are considered expenditures.
- Redemption of long-term debt is considered an item of expenditure when due.
- Revenues are recorded only when they become both measurable and available to finance expenditures of the current period.
- Inventories and prepaid items are reported as expenditures when purchased.
- Interest on long-term debt is recorded as an expenditure when due.
- Accumulated unpaid vacation, sick pay, and other employee benefits are considered expenditures when paid.
- Depreciation is recorded on an accrual basis.

These variances are necessitated to comply with state regulations requiring an appropriation for all activity. Within the Comprehensive Annual Financial Report (CAFR), the budget is reconciled to Generally Accepted Accounting Principles (GAAP).

Governmental Funds

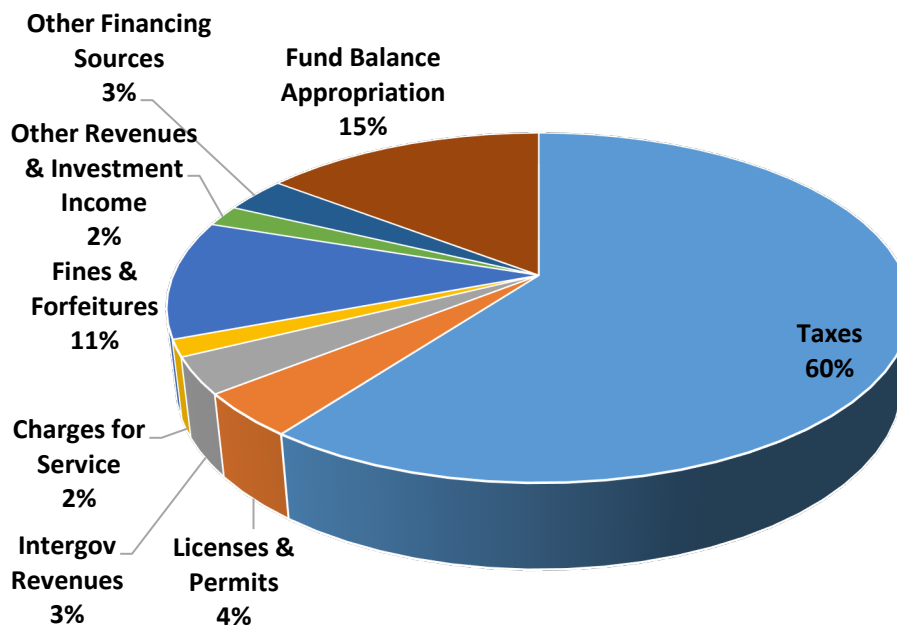
General Fund

The City's largest governmental fund is the General Fund, which provides funding for the delivery of the following services: **General Government Services** (*Legislative, Executive, Information Technology, Finance, Human Resources, & Municipal Court*), **Public Safety Services** (*Police, & Emergency Management*), **Public Works Services** (*Transportation Infrastructure & Maintenance*), *Recreation Services* (*Parks, Recreation Programs, & Senior Citizen Center*) and **Housing & Development Services** (*Planning, Zoning, & Building*).

General Fund Budget Overview

The General Fund FY2024 budget is balanced based on the projected revenue collections for FY2024. Projected revenues total \$13,009,076. This represents an increase of \$1,918,180 compared to the FY2023 budget.

Where the Money Comes From - FY2024 Total General Fund Revenues \$13,009,076



Governmental Funds

General Fund

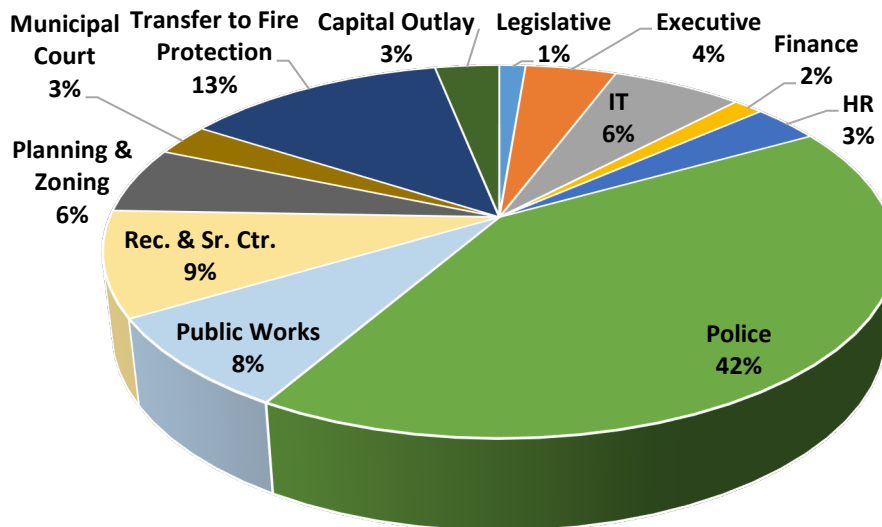
General Fund Detailed Revenue Summary

General Fund Revenue				
Revenue Description	2021 Actual	2022 Actual	2023 Budget	2024 Projected
Property Tax	1,610,269	1,928,505	1,625,000	1,950,000
Motor Vehicle Ad Valorem	14,938	13,857	20,000	15,000
TAVT Taxes	331,999	369,263	275,000	369,000
Alternative Ad Valorem Taxes	2,706	3,050	5,000	5,000
Ad Valorem Tax (Railroad Equipment)	4,553	4,685	5,000	5,000
Real Estate Transfer Intangible	134,369	157,441	60,000	100,000
Franchise Taxes - Electric	662,633	685,743	650,000	650,000
Franchise Taxes - Gas	39,955	33,514	35,000	35,000
Franchise Taxes - TV Cable	86,650	64,337	85,000	60,000
Franchise Taxes - Telephone	21,869	14,142	25,000	15,000
NSF Fees - Occ. Taxes	-	-	50	50
Local Option Sales & Use Taxes	3,774,556	4,507,104	3,217,500	3,000,000
Alcoholic Beverage Excise Tax	156,064	154,531	155,000	155,000
Local Option Mixed Drink Excise Taxes	12,017	16,737	10,000	15,000
Energy Excise Tax	87,247	157,046	50,000	100,000
Business & Occupation Taxes	498,682	589,887	440,000	600,000
Insurance Premium Taxes	720,923	844,577	600,000	700,000
Finance Institutions Taxes	33,008	30,907	35,000	35,000
Penalties/Interest Delinquent Taxes (Other)	816	1,150	646	1,000
Penalties/Interest Delinquent Taxes (Bus. Lic.)	53,008	96,025	15,000	25,000
Total Taxes	8,246,261	9,672,501	7,308,196	7,835,050
Bus. Lics. Alcoholic Beverages	59,987	52,868	45,000	50,000
Non-Business License & Permits	11,250	33,953	10,000	30,000
Regulatory Fees - Bldg. Structures	58,515	223,516	75,000	100,000
Entertainment Regulatory Fees	-	25,000	-	-
Other Regulatory Fees	352,292	995,629	250,000	350,000
Total Licenses & Permits	572,819	1,330,966	380,000	530,000
State Grants	7,500	102,955	15,000	337,712
Local Gov. Chat. Co. Grants	85,174	120,373	95,000	100,000
Total Intergovernmental	92,674	223,328	110,000	437,712
Excessive Submittal Fees	58,421	41,084	50,000	40,000
Accidents Reports	5,907	9,534	5,000	10,000
Off Duty Reimbursement	-	-	-	4,000
Garden City Gym & Parks	4,562	3,492	5,000	1,000
Rental Income Pool	298	-	-	-
Stadium Receipts	8,800	13,060	5,000	-
Senior Center Revenue	8,885	17,574	15,000	18,000
Summer Camp Revenue	41,562	47,328	30,000	40,000
Chain Baseball Field Rental	3,600	3,627	3,600	3,600
Program Fees	8,334	10,010	10,000	8,000
Recreation Concession Revenue	1,625	2,130	500	2,000
Nuisance Abatement	139,555	96,292	75,000	75,000
Total Charges For Services	323,808	244,131	199,100	201,600
Fines & Forfeitures	1,219,042	1,400,436	1,240,500	1,400,000
Speed Camera Violations	-	-	-	25,000
Proceeds from Sale of Confiscated Assets	4,011	2,445	2,500	-
Total Fines & Forfeitures	1,223,054	1,402,881	1,243,000	1,425,000
Investment Income	4,887	187,451	30,000	100,000
Total Investment Income	4,887	187,451	30,000	100,000
Rents & Royalties - Mobile Tower	127,230	141,397	125,000	130,000
Rents & Royalties	800	4,400	1,000	2,000
Reimbursement for Damaged Property	114,282	152,055	10,000	10,000
Other Scrap Sales	147	2,016	2,500	2,000
Miscellaneous	19,089	(1,249)	10,000	10,000
Total Other Sundry Revenue	261,578	344,957	148,500	154,000
Transfers in - Hotel/Motel Fund	238,305	247,150	217,500	230,000
Transfer in - Water/Sewer Fund	150,000	150,000	150,000	150,000
Transfer in - Stormwater Fund	45,000	45,000	45,000	45,000
Proceeds from Sale of Assets	60,000	4,723	5,000	-
Appropriation of Prior Year's Fund Balance	-	-	1,254,600	1,900,714
Total Other Financing Sources	493,305	446,874	1,672,100	2,325,714
Total General Fund Revenue	11,218,385	13,853,088	11,090,896	13,009,076

Governmental Funds

General Fund

Where the Money Goes – FY2024 Total General Fund Expenditures \$13,009,076



General Fund Expenditures by Department / Function

<u>GENERAL FUND SUMMARY</u>	2021	2022	2023	2024
Expenditure Category	Actual	Budget	Budget	Adopted
Legislative	77,899	67,827	113,600	165,900
Executive	520,925	476,141	550,975	575,475
Information Technology	678,283	823,154	781,553	828,700
Finance	152,519	180,502	231,665	192,300
Human Resources	237,268	192,806	261,258	427,600
Municipal Court	202,834	221,389	246,250	357,110
Police	4,192,222	4,662,915	4,734,645	5,398,281
Emergency Management	398	4,116	11,500	11,500
Public Works	972,126	924,062	1,091,050	1,050,050
Senior Center	161,381	229,954	221,000	256,000
Parks & Recreation	921,333	971,202	942,800	929,300
Planning & Zoning	498,029	577,072	675,000	750,000
Operating Expenditures	8,615,217	9,331,140	9,861,296	10,942,216
Capital Outlay Expenditures	183,610	182,818	179,600	406,504
Transfer Out to Fire Protection Fund	1,212,927	1,355,994	1,050,000	1,660,356
General Fund Expenditures	10,011,754	10,869,952	11,090,896	13,009,076

Governmental Funds

Capital Projects Fund

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

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

The FY2024 SPLOST Fund Budget is balanced based on the projected revenue collection for FY2024. Projected revenues total \$2,100,000. This funding provides for the replacement of three fire department vehicles, street and right-of-way improvements, debt service obligations for city hall, and the construction of a new gymnasium and recreational complex.

SPLOST FUND				
Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
SPLOST Revenue	2,183,162	2,613,843	2,095,936	2,000,000
State Aid (LMIG)	-	101,704	100,000	100,000
Total Revenues	2,183,162	2,715,547	2,195,936	2,100,000
Town Center Development	98,082	29,452	100,000	-
Recreation Site Improvements	-	123,530	350,000	-
Recreation New Gymnasium	-	6,824	550,000	-
City Street Paving & Right of Way Improvements:	-	-	-	-
Public Works Street Paving & ROW Improvements	164,644	242,785	110,000	208,980
Fire Department Vehicles & Equipment:	-	-	-	-
GCFD Vehicles + Equipment FY24 (3) Vehicles	-	-	-	180,000
GCFD Other Equipment	-	42,484	83,200	-
Police Department Vehicles & Equipment:	-	-	-	-
GCPD Vehicles +Equipment: FY23 (5) Vehicles	161,761	304,083	300,000	-
GCPD Other Equipment	-	50,774	-	-
Debt Service:	-	-	-	-
Recreation Bond - Principal (New Gym)	-	-	-	190,000
Recreation Bond - Interest (New Gym)	-	-	-	863,372
City Hall Loan Principal (FY20 - FY27)	615,000	620,000	625,000	630,000
City Hall Loan Interest	47,658	41,094	34,398	27,648
GCPD FY18 (6) Vehicles - Capital Lease Payment (FY18-FY21)	96,685	-	-	-
GCPD Vehicles Interest - FY18 Capital Lease	2,494	-	-	-
GCPD FY20 (6) Vehicles - Capital Lease Payment (FY20-FY23)	100,401	101,397	42,820	-
GCPD Vehicles Interest - FY20-FY23 Capital Lease	3,877	2,880	518	-
Transfer Out to Fire Protection Fund:	-	-	-	-
Pumper Trucks Debt Service (\$152,715) (FY16-FY22)	152,715	152,715	-	-
Total Expenditures	1,541,318	1,718,019	2,195,936	2,100,000

Governmental Funds

Capital Projects Fund

ARPA Fund Budget Summary (American Rescue Plan Act)

The FY2024 ARPA Fund Budget is balanced based on the City's portion of the recovery funds over two disbursements, in the aggregate amount of \$3,305,000. This funding provides for the replacement of six police vehicles, Tough Books to replace the laptops in all the police department's vehicles, and to replace the fire department's pumper truck and ladder truck.

<u>ARPA Fund</u>				
	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
ARPA Fiscal Recovery Funds	1,626,876	3,253,751	3,256,275	3,300,000
Interest Revenues	233	9,657	20,000	5,000
Total Revenue	1,627,109	3,263,408	3,276,275	3,305,000
(6) Police Vehicles + Equipment	-	-	-	450,000
Police Vehicle Tough Books	-	-	-	90,000
Equipment to Outfit New Ladder Truck & Fire Engine	-	-	-	217,000
(1) Fire Pumper Truck +Equipment	-	-	-	742,000
(1) Fire Ladder Truck +Equipment	-	-	-	1,806,000
Total Expenditures	-	-	-	3,305,000

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

The FY2024 Construction Fund Budget is balanced based on the issuance of the Chatham County Building and Facilities Authority Revenue Bonds, Series 2023, in the aggregate amount of \$17,050,891, to provide financing to pay the costs of constructing and equipping a new community gymnasium and recreation complex.

<u>Construction Fund</u> (Series 2023 Revenue Bonds - New Gym/Rec. Complex)		
	2023 Budget	2024 Adopted
Long-term Debt Issued	16,970,000	16,970,000
Offering Premium on Bonds	80,891	80,891
Total Revenue	17,050,891	17,050,891
Recreation Building & Improvements	16,923,616	16,923,616
Debt Issuance Cost	127,275	127,275
Total Expenditures	17,050,891	17,050,891

Governmental Funds

Special Revenue Funds

Special Revenue funds account for revenue sources legally restricted to expenditures for a specific purpose. The City has three special revenue funds: Confiscated Assets Fund, Hotel/Motel Tax Fund, & Tourism Fund.

Confiscated Assets Fund Budget Summary

The Confiscated Assets Fund FY2024 budget is balanced based on the projected revenue collections for FY2024. Projected revenues total \$4,000. The Confiscated Assets Fund accounts for funds received from participation in drug-related cases. The Garden City Police Department uses the money to purchase necessary equipment and supplies; they cannot be used for wages and benefits.

<u>Confiscated Assets Fund</u>				
	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Cash Confiscation	15,053	-	3,500	4,000
Other Refunds	-	-	3,000	-
Prior Year's Fund Balance	15,650	24,928		
Total Revenue	30,703	24,928	6,500	
Dues & Fees	1,206	-	1,500	-
Education & Training	2,027	-	-	-
Supplies	950	2,829	2,000	2,000
Small Equipment	-	-	1,000	-
Canine Supplies	1,592	1,767	2,000	2,000
Total Expenditures	5,775	4,596	6,500	4,000

Hotel/Motel Tax Fund Budget Summary

The Hotel/Motel Tax Fund FY2024 budget is balanced based on the projected revenue collections for FY2024. Projected revenues total \$460,000. The Hotel/Motel Tax Fund accounts for funds received from a 6% hotel/motel tax placed on hotels and motels in the area. Monies are distributed as mandated in the city ordinance to promote tourism in the City.

<u>Hotel/Motel Tax Fund</u>				
Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Hotel/Motel Taxes	402,764	494,288	435,000	459,950
Hotel/Motel Penalties & Interest	61	44	50	50
Interest Revenues	3	1	-	-
Total Revenue	402,828	494,333	435,050	460,000
Bank Fees	-	33		
Payments to Other Agencies (Sav. Trade Ctr.)	67,151	82,400	72,523	76,682
Payments to CVB (Garden City Convention Visitors Bureau)	134,263	164,750	145,002	153,318
Transfers Out to General Fund	201,414	247,150	217,525	230,000
Transfers Out to Tourism Board	-	-	-	-
Total Expenditures	402,828	494,333	435,050	460,000

Proprietary Funds

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

Fire Protection Fund Budget Summary

The Fire Protection Fund accounts for the monies collected from the City's fire protection fees. The fee was implemented for the necessary resources to maintain and further improve the City's Insurance Services Office (I.S.O) rating and fund the Fire Department's ongoing operations.

The FY2024 Fire Protection Fund Budget is balanced based on the projected revenue collections for FY2024. Projected revenues total \$3,311,856. This represents an increase of 20% over the FY2023 budget. The projected increase in revenue is attributed to restructuring the City's fire protection fee/rate structure. Additional information regarding the function of the Fire Protection Fund is available in the Public Safety Function Section (Fire Department).

FIRE PROTECTION FUND				
Revenue Category	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Fire Regulatory Fees	-	302,390	80,850	100,000
Total Fire Protection Fees	720,058	726,551	1,447,700	1,325,000
Total Accident Recovery Fees	18,302	11,325	15,000	15,000
Total Fire Line Fees	36,707	96,271	155,850	200,000
Contributions from Private Sources	6,874	7,060	5,000	10,000
Total Miscellaneous Revenues	28	2,540	1,500	1,500
Total Transfers In From SPLOST Fund	152,715	152,715	-	-
Total Transfers In From General Fund	1,161,820	1,355,994	1,050,000	1,660,356
Total Revenue	2,096,504	2,654,846	2,755,900	3,311,856
FIRE PROTECTION FUND				
Expenditure Category	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Total Personnel Services & Benefits	1,609,412	2,224,586	2,188,000	2,635,656
Total Purchased & Contracted	227,489	357,977	368,000	454,000
Total Supplies & Expenditures	136,595	180,185	184,900	207,200
Total Miscellaneous	159,630	171,849	15,000	15,000
Total Operating Expenditures	2,133,126	2,934,597	2,755,900	3,311,856
Total Capital Expenditures	-	-	-	-
Total Fire	2,133,126	2,934,597	2,755,900	3,311,856

FY2024 Fire Department Expenditures by Category



Proprietary Funds

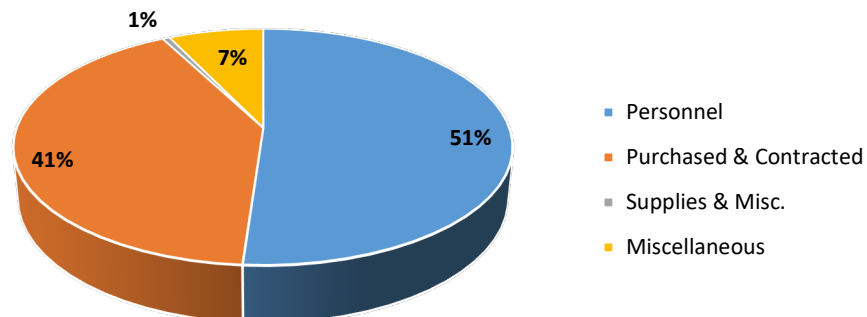
Stormwater Fund FY Budget Summary

The Stormwater Fund accounts for the City's stormwater management program. According to the City's program, the City must undertake various activities, including regulatory compliance and the cleaning and maintenance of ditches and other stormwater conveyance systems to increase or improve conveyance capacity.

The FY2024 Stormwater Fund Budget is balanced based on the projected revenue collections for FY2024. Projected revenues total \$1,103,174. This represents a decrease of -2% from the FY2024 budget. The stormwater fee/rate is \$4.75 per REU per month. Additional information regarding the function of the Stormwater Fund is available in the Public Works Function Section.

STORMWATER FUND				
Revenue Category	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
NPDES Erosion Control Fee	693	-	1,173	1,174
Total Stormwater Utility Fees	1,009,461	1,073,082	1,124,000	1,102,000
Total Revenues	1,010,154	1,073,082	1,125,173	1,103,174
Expenditure Category	Actual	Budget	Budget	Adopted
Total Personnel Services & Benefits	449,168	548,167	587,000	564,000
Total Purchased & Contracted	291,558	430,145	452,050	454,050
Total Supplies & Expenditures	1,130	-	6,000	6,000
Total Miscellaneous	94,974	79,033	80,123	79,124
Total Capital Expenditures	-	-	-	-
Total Expenditures	836,830	1,057,345	1,125,173	1,103,174

FY2024 Stormwater Management Expenditures by Category



Proprietary Funds

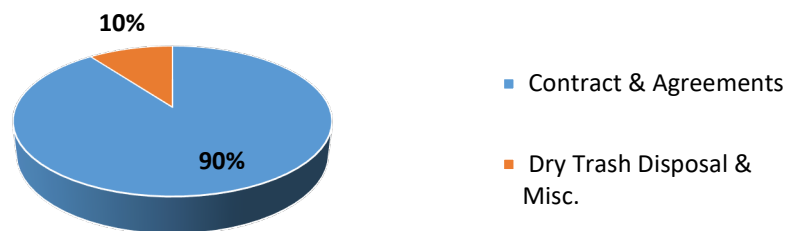
Sanitation Fund Budget Summary

The Sanitation Fund accounts for the collection and disposal of residential refuse, recycling, dry trash, and bulk items.

The FY2024 Sanitation Fund Budget is balanced based on the projected revenue collections for FY2024. Projected revenues total \$637,000. This represents an increase of 36% from the FY2023 budget. The increase is attributed to an increase in Waste Management's service contract. Commencing January 1, 2024, the sanitation rate will increase from \$18.91 per month to \$25.91 per month for FY2024. Additional information regarding the function of the Sanitation Fund is available in the Public Works Function Section.

SANITATION FUND				
Expenditure Category	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Total Refuse Collection Charges	416,871	443,357	440,000	606,995
Total Interest Revenue	3	3	10	5
Total Transfer In From Stormwater	45,000	30,000	30,000	30,000
Total Revenue	461,874	473,360	470,010	637,000
Expenditure Category	Budget	Actual	Budget	Adopted
Total Contracts & Agreements	412,475	408,106	416,000	570,000
Total Dry Trash Disposal Expenses	36,969	59,291	50,000	65,000
Total Miscellaneous Expenses <i>(Includes Bad Debt Expense)</i>	3,554	1,399	4,010	2,000
Total Expenditures	452,998	468,796	470,010	637,000

FY2024 Sanitation Fund Expenditures by Category



Proprietary Funds

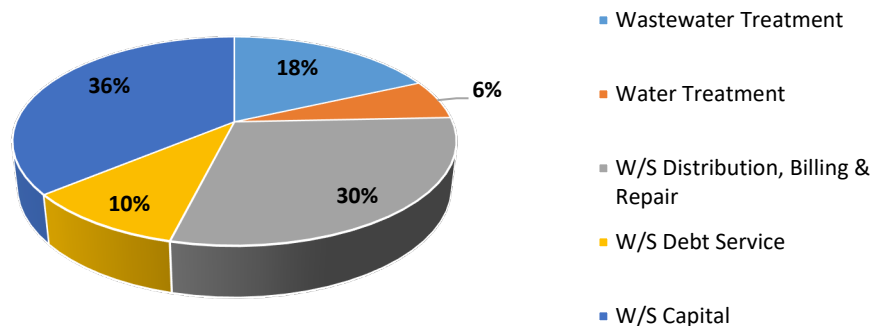
Water & Sewer Fund Budget Summary

The Water/Sewer Fund is divided into three divisions, which provide the City with safe, potable drinking water while maintaining an environmentally safe operation. The Water/Sewer Fund encompasses the Wastewater Collection & Treatment; Water Treatment; Water/Sewer Billing, Distribution & Repair, and Water/Sewer Debt Service.

The FY2024 Water/Sewer Fund Budget is balanced based on the projected revenue collections for FY2024. Projected revenues total \$4,886,142. This represents an increase of 4% from the FY2023 budget. The water/sewer billing rate is \$52.55, and the commercial billing rate is \$41.42 based on the assumptions of 5,000 gallons (residential) and 15,000 gallons (commercial) used. Additional information regarding the Water/Sewer Fund function is available in the Water & Sewer Fund Function Section.

WATER & SEWER FUND				
Revenue Category	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Total State Grants	227,824	-	-	-
Total Water Revenues	1,680,610	1,773,312	1,725,000	1,775,000
Total Water Tap Fees	46,171	25,973	30,000	25,000
Total Sewer Revenues	2,581,627	2,725,138	2,630,000	2,750,000
Total Sewer Tap Fees	53,229	28,520	30,000	25,000
Administrative Fees	90,122	91,219	100,000	95,000
Other Revenues & Penalties	-	268,660	125,000	125,000
Investment Earnings	943	30,558	10,000	50,000
Rents and Royalties	991	1,389	1,104	1,142
Reimbursement for Damaged Property	-	2,805	-	-
Contributions from Private Sources	1,286,479	77,970	-	-
Miscellaneous Revenues	50,412	35,696	50,000	40,000
Total Revenue	6,018,408	5,061,240	4,701,104	4,886,142
Expenditure Category	Actual	Actual	Budget	Adopted
Total Wastewater Treatment Expenses	808,072	1,250,910	919,200	889,800
Total Water Treatment Expenses	561,448	515,885	529,000	298,500
Total W/S Billing, Distribution, Repair Expenses	1,191,621	1,274,558	1,473,700	1,445,000
Total W/S Debt Service	763,683	762,083	679,204	492,604
W/S Operating Expenditures Subtotal	3,324,824	3,803,436	3,601,104	3,125,904
Total W/S Fund CIP Expenditures	1,431,987	245,193	1,100,000	1,760,238
Total W/S Fund Expenditures	4,756,811	4,048,629	4,701,104	4,886,142

FY2024 W/S Fund Expenditures By Category



Annual Adopted Budget

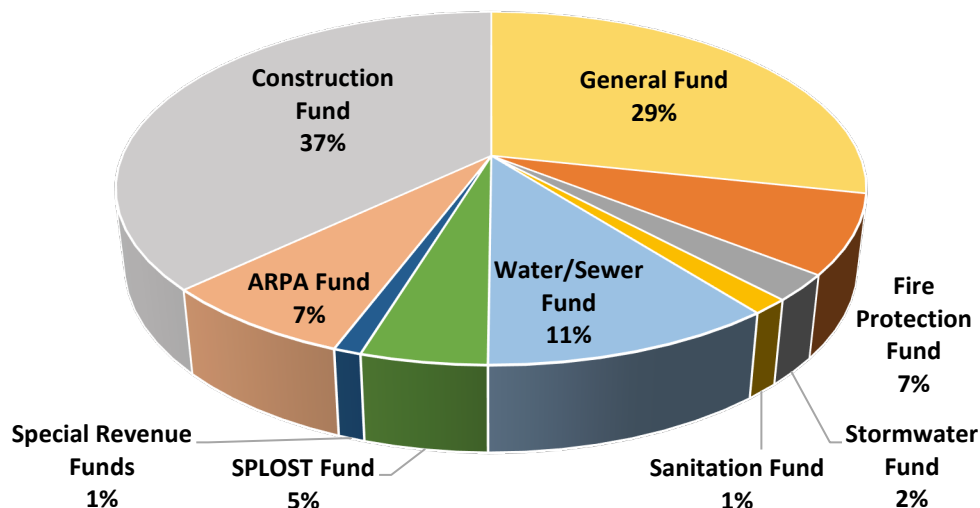
All Fund Types

Adopted Budget (All Fund Types) Summary

The adopted FY2023 Budget totals \$45,867,139. It represents an increase of 7% when compared to the FY2023 budget. The increase is mainly attributed to costs associated with capital improvement/community enhancement projects (i.e., water/sewer system improvements, construction of a new gymnasium/recreation complex, and replacement of vehicles and equipment) for the fiscal year 2024.

<u>All Fund Types</u>				
Fund	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
General Fund	10,011,753	10,869,952	11,090,896	13,009,076
SPLOST Fund	1,541,318	1,576,745	2,195,936	2,100,000
Construction Fund	-	-	16,970,000	17,050,891
Special Revenue Funds:	-	-	-	-
Hotel/Motel Tax Fund	201,438	247,182	435,001	460,000
Confiscated Assets Fund	5,775	4,596	6,500	4,000
Tourism Fund	86,663	-	-	-
ARPA Fund (Grant)	1,627,109	3,263,408	3,283,408	3,305,000
Enterprise Funds:	-	-	-	-
Water & Sewer	6,018,408	5,061,240	4,701,104	4,886,142
Sanitation	452,949	468,797	470,010	637,000
Stormwater	836,830	1,057,345	1,125,173	1,103,174
Fire Protection	2,139,999	2,934,597	2,755,900	3,311,856
Annual Operating & Capital Expenditures Total	22,922,242	25,483,862	43,033,928	45,867,139

FY2024 Budget Expenditures by Category



FY2024 Adopted Budget

GENERAL GOVERNMENT



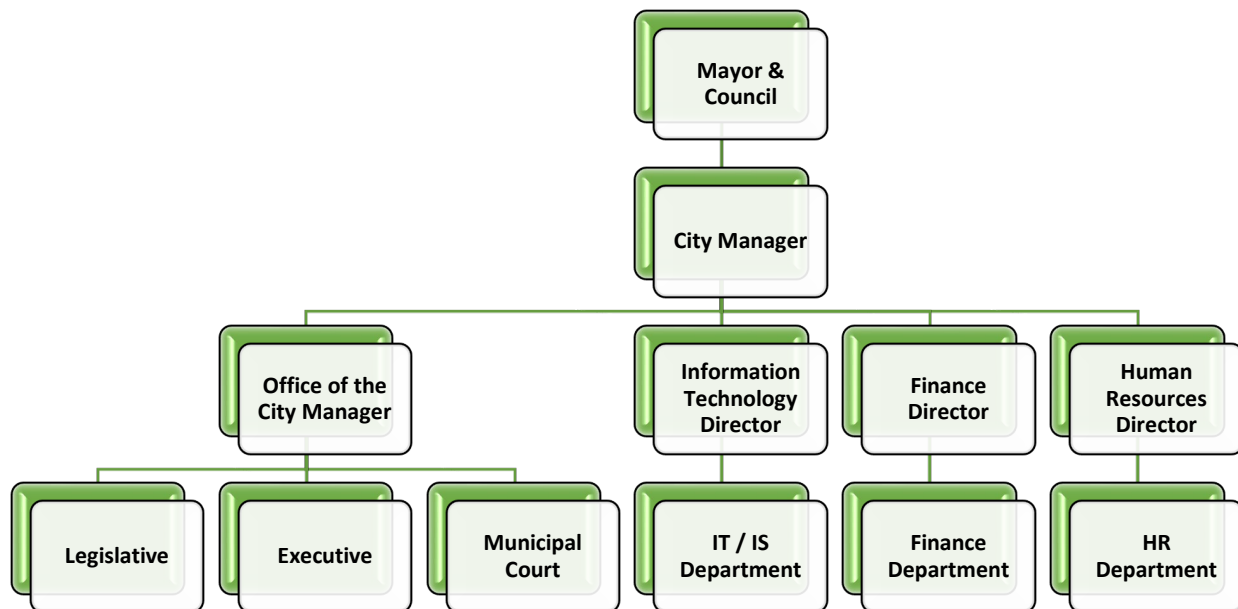
Departmental Summaries

- Legislative
- Executive
- Information Technology
- Finance
- Human Resources
- Municipal Court

General Government

General Government is comprised of departments and divisions responsible for the management of the City's resources. This function includes the following departments and divisions: **Legislative, Executive, Municipal Court, Information Technology/Information Systems, Finance, and Human Resources.**

General Government Function Organizational Chart



Fund Types Budgeted by the General Government Function

Fund	Department					
	Legislative	Executive	IT/IS	Finance	HR	Court
General Fund	X	X	X	X	X	X

General Government

Short-Term Priorities & Goals

Priorities:

- To work with the Mayor and Council to provide the necessary resources to develop programs that will enhance the quality of living in the city.
- To monitor operations of city departments to see that services are provided most efficiently and cost-effectively.
- To submit proposals for grants that would provide funds for projects that would allow for infrastructure improvement.
- To monitor city financial data to see that revenues and expenditures are within budget limits set by Mayor and Council.
- Ensure integrity of financial reporting through f internal controls and sound accounting principles.

Goals:

- To continually comply with all state and federal regulations.
- To provide opportunities for staff development to serve the citizens better.
- To provide City services at the highest level possible.

Long-Term Priorities & Goals

Priorities:

- To develop quality programs for improving and expanding City service delivery that complies with the vision of the Mayor and Council.
- To offer a work environment that allows the city to attract and retain quality employees.
- Focus on quality customer service in all contacts with citizens and customers.

Goals:

- To utilize plans, studies, projections, and reports as a guide to formulate programmatic and long-term financial strategies to handle the growth forecasted for the City effectively.
- To use new information technologies to develop cost-effective interactive communication between staff and citizens.



General Government

Legislative

Purpose: The Legislative Department is comprised of the Mayor and City Council (*Governing Body*), which is empowered by the City Charter to pass ordinances and resolutions, adopt regulations, and decide all policy items.

Core Services: The Mayor and City Council Members adopt policies, plans, regulations, and budgets so that the City can deliver high-quality municipal services, protect the health, safety, and welfare of its residents, and maintain its image as a great place to live.

Staffing Level

In the FY2024 Budget, the Legislative Department's staffing level consists of elected officials. The Mayor and one Council Member are elected at large, while districts elect the other five (5) Council Members. The Mayor and the City Council Members are elected on a non-partisan basis. The Mayor and the City Council Members serve staggered terms of office. The City's next election will be held in November 2025 for the District 1 and District 5 council seats. The compensation for the elected officials commencing January 1, 2024, is as follows: The Mayor receives \$1,300 per month, and members of the City Council \$1,000.

<u>LEGISLATIVE</u> Classification	2021 Actual	2022 Actual	2023 Amended	2024 Adopted	Pay Status Budget
Mayor	1	1	1	1	Elected
City Council	6	6	6	6	Elected
Total Legislative Staffing	7	7	7	7	

Highlights of Budget Changes

In the FY2024 Budget, the Legislative Department's expenditures total \$164,900. This represents an increase of \$51,500 or 45% compared to the 2023 budget. The increase in expenses is attributed to the salary increase for the Mayor and City Council members and travel and training costs for FY2024.

<u>LEGISLATIVE</u> Expenditure Category	2021 Actual	2022 Actual	2023 Budget	2024 Adopted	\$ Change	% Change
Total Personnel Services & Benefits	51,943	52,750	53,600	101,900	48,300	90%
Total Purchased & Contracted Services	25,501	14,626	59,500	63,000	3,500	6%
Total Supplies & Expenditures	455	451	500	1,000	500	100%
Total Legislative	77,899	67,827	113,600	165,900	52,300	46%

General Government

Legislative

Legislative Detailed Expenditure Summary

<u>Legislative</u>				
Expenditure Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Salaries - Professional Fees	44,350	45,100	45,600	87,600
Social Security (FICA) Contributions	2,750	2,796	3,000	7,000
Medicare	643	654	800	1,300
Retirement Contributions	4,200	4,200	4,200	6,000
Total Personnel Services & Benefits	51,943	52,750	53,600	101,900
Travel	5,635	3,596	29,750	31,500
Education & Training	19,866	11,030	29,750	31,500
Total Purchased & Contracted Services	25,501	14,626	59,500	63,000
Uniforms	455	451	500	1,000
Total Supplies & Expenditures	455	451	500	1,000
Total Legislative	77,899	67,827	113,600	165,900

FY2024 Legislative Expenditures By Category



General Government

Executive

Purpose: The Executive Department is led by the City Manager, who provides leadership, vision, and direction to the City service areas, implements City Council policy, and works with the Mayor, City Council, and general government staff to craft strategic and financial planning objectives.

Core Services: The City Manager's Office and staff work to implement the policies established and prioritized by the City Council, effectively lead the organization through innovation and improvements in service delivery, communicate effectively with citizens, exercise fiscal responsibility, and nurture a positive image of the City government.

Staffing Level

In the FY2024 Budget, the Executive Department's full-time employee staffing level is unchanged from 2023.

<u>EXECUTIVE</u> Classification	2021 Actual	2022 Actual	2023 Amended	2024 Adopted	Pay Status Budget
City Manager	1	1	1	1	Exempt
Assistant City Manager	1	--	--	--	Exempt
City Clerk / Finance Director	1	1	1	1	Exempt
Executive Admin. Assistant	--	1	1	1	Non-Exempt
Total Executive FTE Staffing	3	3	3	3	

Highlights of Budget Changes

In the FY2024 Budget, the Executive Department's expenditures total \$575,475, an increase of \$24,500 or 4% from the FY2023 budget. The increase in expenses is mainly attributed to costs associated with purchased and contracted services (i.e., legal fees) and supplies (i.e., electricity).

<u>EXECUTIVE</u> Expenditure Category	2021 Actual	2022 Actual	2023 Budget	2024 Adopted	\$ Change	% Change
Total Personnel Services & Benefits	131,772	112,078	156,200	152,200	(4,000)	-3%
Total Purchased & Contracted Services	277,870	254,711	300,000	312,000	12,000	4%
Total Supplies & Expenditures	111,283	109,352	94,775	111,275	16,500	17%
Total Capital Expenditures	-	-	-	-	-	0%
Total Executive	520,925	476,141	550,975	575,475	24,500	4%

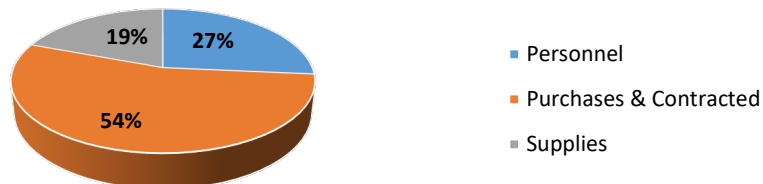
General Government

Executive

Executive Detailed Expenditure Summary

<u>Executive</u>				
Expenditure Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Salaries - Regular Employees	94,639	85,049	110,000	112,000
Salaries - Overtime	45	194	-	-
Group Insurance	15,874	8,431	17,000	11,000
Social Security (FICA) Contributions	5,898	5,217	8,000	9,000
Medicare	1,379	1,220	3,000	3,000
Retirement Contributions	11,520	10,094	15,000	13,000
ICMA RC 457 Match	2,187	1,789	3,000	4,000
Workers' Compensation	230	84	200	200
Total Personnel Services & Benefits	131,772	112,078	156,200	152,200
Election Fees - Chatham County	7,192	-	8,000	-
Professional - Legal Fees	107,705	95,797	75,000	90,000
Vehicle Maintenance & Repairs	102	3,297	2,000	3,000
Insurance, other than employee benefits	9,244	12,027	12,000	13,000
Advertising	(1,021)	589	2,000	2,000
Printing & Binding	2,259	2,305	1,500	2,000
Travel	597	(1,697)	500	2,000
Dues & Fees	17,236	19,559	18,500	20,000
Contracts & Agreements	75,041	65,518	115,000	115,000
Contracts & Agreements - Reoccurring	28,711	19,725	30,000	25,000
Bank Fees	36,896	37,591	35,000	38,000
Education & Training	1,100	-	500	2,000
Total Purchased & Contracted Services	277,870	254,711	300,000	312,000
General Supplies & Materials	8,190	11,997	10,000	12,000
Postage	68	115	25	25
Electricity	71,736	74,985	65,000	77,000
Gasoline	1,716	1,788	2,000	2,000
Food - Banquets & Flowers	7,905	7,559	7,500	10,000
Books & Periodicals	592	794	250	250
Uniforms	-	360	-	-
COVID-19 / Hurricane Preparation	13,884	11,755	10,000	10,000
Total Supplies & Expenditures	104,091	109,352	94,775	111,275
Total Operating Expenditures	513,733	476,141	550,975	575,475
Total Capital Expenditures	-	-	-	-
Total Executive	513,733	476,141	550,975	575,475

FY2024 Executive Expenditures By Category



General Government

Information Technology / Information Systems (IT/IS)

Purpose: Information Technology / Information Systems Department enables the City to carry out its mission better to serve its citizens. The IT/IS Services operations framework is focused on seamless technology designed to maximize the value of investments in information systems, hardware, software, and technology resources.

Core Services: IT/IS activities include procuring, implementing, and maintaining technology for all City departments. Hardware support consists of all personal computers, laptops, scanners, printers, networked copiers, servers, phones, internet, data storage, data backup/recovery, virus protection, spam filtering, network security, recording/videoing of meetings, and building maintenance.

Staffing Level

In the FY2024 Budget, the IT/IS Department's full-time employee staffing level is unchanged from 2023.

<u>IT/IS</u> Classification	2021 Actual	2022 Actual	2023 Amended	2024 Adopted	Pay Status Budget
IT/IS Director	1	--	--	--	Exempt
IT/IS Systems Administrator	--	1	1	1	Non-Exempt
IT/IS Technician	1	1	1	1	Non-Exempt
Receptionist Lobby Front Desk	--	1	1	1	Non-Exempt
Total IT/IS FTE Staffing	2	3	3	3	

Highlights of Budget Changes

In the FY2024 Budget, the IT/IS Department's expenditures total \$886,700, an increase of \$105,147 or 13% from the FY2023 budget. The increase in expenses is mainly attributed to costs associated with purchased and contracted services (i.e., communications).

Capital outlay expenditures total \$58,000. These funds will provide for the purchase of Smartboards for the fire and police departments and the replacement of the security cameras at the WPCP/PW facility.

<u>Information Technology / Information Systems</u>						
Expenditure Category	2021 Actual	2022 Actual	2023 Budget	2024 Adopted	\$ Change	% Change
Total Personnel Services & Benefits	160,528	196,874	214,800	223,000	8,200	4%
Total Purchased & Contracted Services	477,171	547,739	434,040	537,700	103,660	24%
Total Supplies & Expenditures	40,584	78,541	132,713	68,000	(64,713)	-49%
Total Operating Expenditures	678,283	823,154	781,553	828,700	47,147	6%
Capital Outlay - Computer Equipment	44,005	33,072	-	58,000	58,000	0%
Total Capital Expenditures	44,005	33,072	-	58,000	(33,072)	0%
Total IT / IS	722,288	856,226	781,553	886,700	105,147	13%

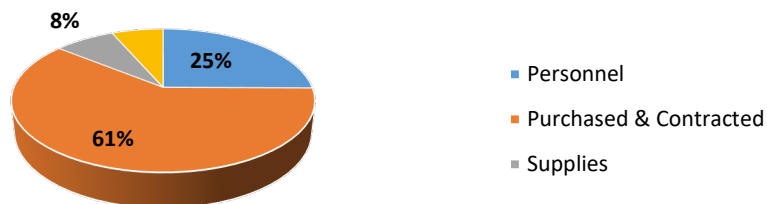
General Government

Information Technology / Information Systems (IT/IS)

IT/IS Detailed Expenditure Summary

Information Technology				
Expenditure Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Salaries - Regular Employees	113,741	138,881	143,000	146,000
Salaries - Overtime	2,008	6,586	5,000	10,000
Group Insurance	21,248	25,574	30,000	31,000
Social Security (FICA) Contributions	6,976	8,755	11,500	11,000
Medicare	1,632	2,048	5,000	4,000
Retirement Contributions	12,288	12,189	15,000	17,000
ICMA RC 457 Match	2,405	2,617	5,000	3,500
Workers' Compensation	230	225	300	500
Total Personnel Services & Benefits	160,528	196,874	214,800	223,000
Custodial	3,775	5,474	8,400	8,400
Vehicle Maintenance & Repairs	1,382	594	1,000	1,000
City Hall Maintenance	117,696	108,959	90,000	115,000
Insurance, other than employee benefits	4,622	3,898	5,000	4,000
Communications	182,316	199,177	115,000	150,000
Travel	480	-	-	-
Dues & Fees	40	40	-	-
Contracts & Agreements	158,798	225,419	213,440	257,800
Education & Training	800	134	1,200	1,500
Contract Labor	7,262	4,045	-	-
Total Purchased & Contracted Services	477,171	547,739	434,040	537,700
General Supplies & Materials	1,860	1,315	1,500	2,000
Computer Eqpt. & Software	36,092	74,261	128,213	63,000
Gasoline	2,338	2,176	1,000	1,000
Books & Periodicals	-	-	1,000	1,000
Uniforms	294	790	1,000	1,000
Total Supplies & Expenditures	40,584	78,541	132,713	68,000
Total Operating Expenditures	678,283	823,154	781,553	828,700
Capital Outlay - Computer Equipment	-	14,057	-	-
Capital Outlay - Other Equipment	44,005	19,015	-	58,000
Total Capital Expenditures	44,005	33,072	-	58,000
Total Information Technology	722,288	856,226	781,553	886,700

FY2024 IT Expenditures By Category



General Government

Finance

Purpose: The Finance Department manages the City's financial affairs, including efficient and judicious use of available City resources and the stewardship of public funds.

Cores Services: Financial management activities include general accounting and budget management, accounts payable payment coordination, cash management and receipting, payroll, debt management, tax and licensing administration, receivables billing and collections (including Utility Billing), and grant and project accounting.

Staffing Level

In the FY2024 Budget, the Finance Department's full-time employee staffing level is unchanged from 2023.

<u>Finance</u>	2021 Actual	2022 Actual	2023 Amended	2024 Adopted	Pay Status Budget
Assistant Finance Director	1	1	1	1	Exempt
Financial Specialist (Accounting Tech)	1	1	1	1	Non-Exempt
Utility Billing/Customer Service Tech.	2	2	2	2	Non-Exempt
Business License Tax Specialist	1	0	0	0	Non-Exempt
Total Finance FTE Staffing	5	4	4	4	

Highlights of Budget Changes

In the FY2024 Budget, the Finance Department's expenditures total \$192,300, a decrease of (\$39,365) or (17%) from the FY2023 budget. The reduction in expenses is mainly attributed to the business license function being moved to the planning, zoning and building department.

<u>FINANCE</u>	2021 Actual	2022 Actual	2023 Budget	2024 Adopted	\$ Change	% Change
Expenditure Category						
Total Personnel Services & Benefits	86,588	86,494	122,600	114,600	(8,000)	-7%
Total Purchased & Contracted Services	59,765	88,995	62,065	68,500	6,435	10%
Total Supplies & Expenditures	6,166	5,012	47,000	9,200	(37,800)	-80%
<i>Includes Tyler business license software upgrade (\$40,000)</i>				-	-	0%
Total Finance	152,519	180,501	231,665	192,300	(39,365)	-17%

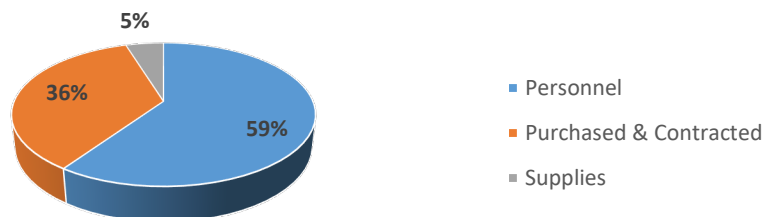
General Government

Finance

Finance Detailed Expenditure Summary

<u>Finance</u>				
Expenditure Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Salaries - Regular Employees	52,047	57,787	75,000	73,000
Salaries - Overtime	287	503	1,000	1,000
Group Insurance	18,340	18,361	30,000	22,000
Social Security (FICA) Contributions	2,944	3,350	5,000	5,000
Medicare	688	783	2,000	2,000
Retirement Contributions	11,904	5,333	8,000	10,000
ICMA RC 457 Match	31	335	1,500	1,500
Workers' Compensation	345	42	100	100
Total Personnel Services & Benefits	86,588	86,494	122,600	114,600
Professional Audit	15,750	14,875	15,000	16,000
Travel	-	-	-	-
Dues & Fees	215	215	265	500
Contracts & Agreements:	42,853	45,138	45,000	50,000
Education & Training	947	420	1,800	2,000
Contract Labor	-	28,347	-	-
Total Purchased & Contracted Services	59,765	88,995	62,065	68,500
General Supplies & Materials	3,788	3,388	5,000	6,200
Postage	1,710	1,624	2,000	3,000
Computer Equipment & Software	668	-	40,000	-
Total Supplies & Expenditures	6,166	5,012	47,000	9,200
Total Finance	152,519	180,502	231,665	192,300

FY2024 Finance Expenditures By Category



General Government

Human Resources

Purpose: Human Resources provides personnel consulting and employee services to the City of Garden City's management and employees to have capable and diverse staff to deliver services to the community.

Core Services: Human Resources activities include managing positions' recruitment and selection process, benefits administration, and the classification and compensation system. Human Resources works with management to create positive, healthy, and productive work environments consistent with the City's philosophy and compliant with Federal, State, and local laws and regulations.

Staffing Level

In the FY2024 Budget, the Human Resources Department's full-time employee staffing level is increased by one full-time position from 2023. An HR Generalist position is proposed to provide administrative support to the HR Director. A part-time Payroll Coordinator is budgeted to support the HR Director with processing payroll, etc.

<u>HUMAN RESOURCES</u> Classification	2021 Actual	2022 Actual	2023 Amended	2024 Adopted	Pay Status Budget
Human Resources Director	1	1	1	1	Exempt
HR Generalist	--	--	--	1	Non-Exempt
Total HR FTE Staffing	1	1	1	2	
Payroll Coordinator (Part-time)	1	1	1	1	Non-Exempt

Highlights of Budget Changes

In the FY2024 Budget, the Human Resources Department's expenditures total \$427,600, an increase of \$166,342 or 64% from the FY2023 budget. The increase in expenses is mainly attributed to personnel costs associated with adding an HR Generalist position and costs to upgrade/implement a new timekeeping system.

<u>HUMAN RESOURCES</u> Expenditure Category	2021 Actual	2022 Actual	2023 Budget	2024 Adopted	\$ Change	% Change
Total Personnel Services & Benefits	157,944	126,416	183,208	283,600	100,392	55%
Total Purchased & Contracted Services	66,460	51,620	60,250	76,200	15,950	26%
Total Supplies & Expenditures	12,863	14,771	17,800	67,800	50,000	281%
Total Human Resources	237,267	192,807	261,258	427,600	166,342	64%

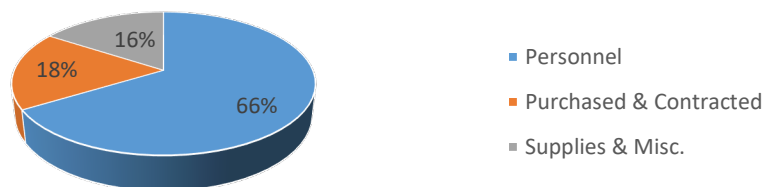
General Government

Human Resources

Human Resources Detailed Expenditure Summary

<u>Human Resources</u>				
Expenditure Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Salaries - Regular Employees	62,711	28,460	75,000	156,000
Salaries - Part-time Employees	60,484	75,042	73,200	75,000
Salaries - Overtime	525	4,283	250	300
Group Insurance	10,456	1,219	10,000	11,000
Social Security (FICA) Contributions	7,421	3,624	6,000	15,000
Medicare	1,736	848	2,000	3,500
Retirement Contributions	12,947	12,189	15,000	20,500
ICMA RC 457 Match	1,434	525	1,500	2,000
Workers' Compensation	230	226	258	300
Total Personnel Services & Benefits	157,944	126,416	183,208	283,600
Advertising	1,627	-	2,000	2,000
Travel	-	-	4,000	3,800
Dues & Fees	577	229	650	700
Contracts & Agreements	63,597	51,391	13,900	30,000
Education & Training	660	-	8,700	8,700
Contract Labor <i>(ADP Automated Payroll Processing Services)</i>	-	-	31,000	31,000
Total Purchased & Contracted Services	66,460	51,620	60,250	76,200
General Supplies & Materials	2,964	907	2,500	2,500
Postage	30	65	100	100
Computer Equipment & Software	-	-	-	40,000
<i>FY24 Timekeeping System Upgrade (\$40,000)</i>	-	-	-	-
Food, Banquets & Flowers	7,637	13,262	12,500	22,500
Books & Periodicals	2,232	537	1,700	1,700
Uniforms	-	-	1,000	1,000
Total Supplies & Expenditures	12,863	14,771	17,800	67,800
Total Human Resources	237,268	192,806	261,258	427,600

FY2024 HR Expenditures By Category



General Government

Municipal Court

Purpose: The Municipal Court provides objective, accessible, and timely resolution of all cases appropriately coming before the Court, the protection of the rights of all individuals, and the dignified and fair treatment of all parties.

Cores Services: The Municipal Court conducts hearings in addition to determining all causes of prosecution for violating the laws and ordinances of the City of Garden City and specific laws of the State of Georgia. It has the power to compel the attendance of parties and witnesses and to compel the production of papers, to issue all processes and writs necessary to exercise jurisdiction, to punish contempt by fine or imprisonment or both, and to levy fines along with imprisonment of a convicted person.

Staffing Level

In the FY2024 Budget, the Municipal Court's full-time employee staffing level is unchanged from 2023.

<u>Municipal Court</u>	2021 Actual	2022 Actual	2023 Amended	2024 Adopted	Pay Status Budget
Court Administrator	0	0	1	1	Non-Exempt
Municipal Court Clerk	1	1	1	1	Non-Exempt
Deputy Municipal Court Clerk	1	1	1	1	Non-Exempt
Total Municipal Court FTE Staffing	2	2	3	3	

Highlights of Budget Changes

In the FY2024 Budget, the Municipal Court's expenditures total \$357,110, an increase of \$110,860 or 45% from the FY2023 budget. The increase in expenses is mainly attributed to personnel services and benefits and contract labor costs (i.e., Judge, Solicitor, etc.).

<u>MUNICIPAL COURT</u>						
Expenditure Category	2021 Actual	2022 Actual	2023 Budget	2024 Adopted	\$ Change	% Change
Total Personnel Services & Benefits	99,107	117,126	132,300	204,600	72,300	55%
Total Purchased & Contracted Services	101,396	98,823	107,200	144,160	36,960	34%
Total Supplies Expenditures	2,331	5,439	6,750	8,350	1,600	24%
Total Municipal Court	202,834	221,388	246,250	357,110	110,860	45%

General Government

Municipal Court

Municipal Court Detailed Expenditure Summary

<u>Municipal Court</u>				
Expenditure Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Salaries - Regular Employees	70,694	92,546	90,000	152,000
Salaries - Overtime	323	2,492	3,000	6,200
Group Insurance	13,551	7,543	20,000	20,000
Social Security (FICA) Contributions	4,243	5,823	7,000	10,000
Medicare	992	1,362	2,000	3,000
Retirement Contributions	8,243	5,656	8,000	10,000
ICMA RC 457 Match	1,060	1,426	2,000	3,000
Workers' Compensation	-	279	300	400
Total Personnel Services & Benefits	99,107	117,126	132,300	204,600
Travel	110	2,295	2,000	2,000
Dues & Fees	125	400	200	380
Contracts & Agreements:	10,651	11,229	5,000	5,000
Education & Training	-	1,250	1,000	1,500
Contract Labor - Judge	36,250	33,750	40,000	50,350
Contract Labor - Solicitor	24,500	22,500	26,000	39,750
Contract Labor - Public Defender	24,000	22,000	26,000	36,000
Contract Labor - Court Interpreter	5,760	5,400	7,000	9,180
Total Purchased & Contracted	101,396	98,823	107,200	144,160
General Supplies & Materials	674	2,862	3,500	4,500
Postage	1,383	2,247	2,000	2,500
Books & Periodicals	-	-	250	350
Uniforms	274	330	1,000	1,000
Total Supplies Expenditures	2,331	5,439	6,750	8,350
Total Municipal Court	202,834	221,389	246,250	357,110

FY2024 Municipal Court Expenditures By Category



FY2024 Adopted Budget

PUBLIC SAFETY



Departmental Summaries

- Police Department
- Emergency Management
- Fire Protection

Public Safety

Public Safety comprises departments and divisions responsible for ensuring the safety of all residents and visitors to the city. This function includes the following departments and divisions: Police Department, Emergency Management, and Fire Protection. Departments and divisions within Public Safety that are accounted for in the General Fund include Police and Emergency Management. Fire Protection is accounted for in an Enterprise Fund.

Public Safety Function Organization Chart



Fund Types Budgeted by the Public Safety Function

Fund	Department		
	Police	Emergency Mgmt.	Fire
General Fund	X	X	
Enterprise Fund			X
SPLOST Fund (CIP)	X		X
ARPA Fund	X		X

Public Safety

Short-Term Priorities & Goals

Priorities:

- Ensure law enforcement personnel and firefighters receive the proper training and materials to conduct their jobs safely.
- To update equipment as needed and specified by manufacturer's guidelines.

Goals:

- To continue education and training opportunities for public safety employees.
- To provide law enforcement personnel and firefighters with the equipment needed to perform their duties as new technology becomes available and cost-effective.

Long-Term Priorities & Goals

Priorities:

- To promote the safety and security of the community through proactive law enforcement operations and strategies.
- Promote fire safety and prevention education to the community through proactive prevention strategies.

Goals:

- To provide employees with the equipment and training necessary to complete their jobs and engage in proactive law enforcement and fire prevention strategies.
- To maintain enough personnel and equipment to ensure acceptable response times.



Public Safety

Police Department

Purpose: The Police Department provides quality police services to our community by proactively addressing crime and reducing victimization while safeguarding the constitutional rights of all people.

Core Services: The Police Department is comprised of three divisions. The Administrative Division oversees records, training, and GCIC operations. The Patrol Division is responsible for all uniformed patrol and traffic operations. The Criminal Investigations Division investigates criminal activity, evidence custody, and asset forfeiture.

Staffing Level

In the FY2024 Budget, the Police Department's full-time employee staffing is increased by three (3) grant-funded police officer positions from FY2023. The department is eliminating one (1) captain's position to create a Major's rank position. Thirty-nine (39) sworn positions and four (4) civilian positions are recommended for FY2024.

<u>Police</u>	2021 Actual	2022 Actual	2023 Amended	2024 Adopted	Pay Status Budget
<i>Sworn Positions</i>					
Chief of Police	1	1	1	1	Exempt
Major	0	0	0	1	Exempt
Captain(s) Patrol/CID/Admin	3	3	4	3	Exempt
Lieutenant(s) (CID & Crime Suppression Unit)	1	1	2	2	Non-Exempt
Sergeant-Patrol	4	5	4	4	Non-Exempt
Corporal-Patrol	4	6	4	4	Non-Exempt
Detectives (CID)	5	2	4	4	Non-Exempt
Training Officer (Sgt.)	1	1	1	1	Non-Exempt
Community Relations Officer	1	0	0	0	Non-Exempt
City Marshal (Sgt./Cpl)	0	0	0	0	Exempt
Patrol Officers / K9	16	15	12	14	Non-Exempt
Traffic Unit	2	2	3	2	Non-Exempt
Crime Suppression Unit (State Grant Postions)	0	0	0	2	Non-Exempt
CNT Officers (Reimbursed by County)	1	1	1	1	Non-Exempt
<i>Civilian Positions</i>					
Executive Assistant to Chief of Police/Accreditation	1	1	1	1	Exempt
Evidence Custodian	1	1	1	1	Non-Exempt
Records Clerk	2	2	1	1	Non-Exempt
GCIC/NCIC TAC	0	0	1	1	Non-Exempt
Total Police FTE Staffing Level	44	41	40	43	

Public Safety

Police Department

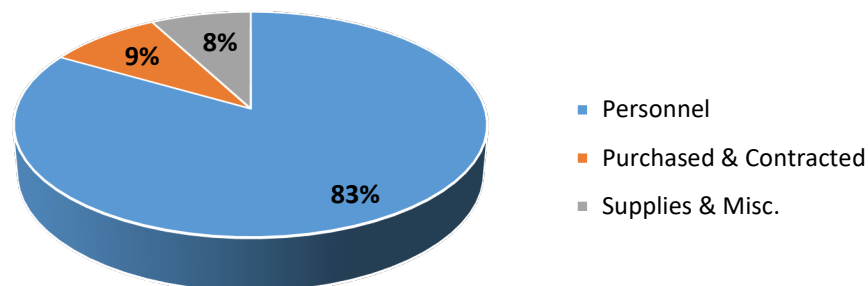
Highlights of Budget Changes

In the FY2024 Budget, the Police Department's operating expenditures total \$5,398,281, an increase of \$663,636 or 14% from the FY2023 budget. The increase in expenses is mainly attributed to the increase in personnel services and benefits costs.

Capital expenditures totaled \$540,000. This funding is allocated in the FY2024 ARPA Fund Budget to purchase six (6) equipped police vehicles and Tough Books for patrol vehicles in the department.

<u>POLICE</u>						
Expenditure Category	2021 Actual	2022 Actual	2023 Budget	2024 Adopted	\$ Change	% Change
Total Personnel Services & Benefits	3,527,034	3,859,198	3,989,634	4,496,481	506,847	13%
Total Purchased & Contracted Services	320,980	381,918	349,900	479,450	129,550	37%
Total Supplies & Expenditures	319,507	406,243	382,111	409,350	27,239	7%
Total Miscellaneous	24,701	15,556	13,000	13,000	-	0%
Total Operating Expenditures	4,192,222	4,662,915	4,734,645	5,398,281	663,636	14%
Total Capital Outlay Expenditures - General Fund	-	-	-	-	-	-
Total Capital Expenditures	-	-	-	-	-	-
Total Police	4,192,222	4,662,915	4,734,645	5,398,281	663,636	

FY2024 Police Department Expenditures by Category



Public Safety

Police Department

Police Department Detailed Expenditure Summary

<u>Police</u>				
Expenditure Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Salaries - Regular Employees	2,278,980	2,554,724	2,578,034	2,990,481
Salaries - Overtime	104,576	104,916	105,000	150,000
Group Insurance	551,017	612,058	662,500	650,000
Social Security (FICA) Contributions	141,001	159,193	168,000	200,000
Medicare	32,999	37,231	40,000	45,000
Retirement Contributions	277,780	250,819	300,000	300,000
ICMA RC 457 Match	32,292	38,562	40,000	50,000
Peace Officers Annuity	7,975	10,535	11,100	11,000
Unemployment Insurance	4,745	-	-	-
Workers' Compensation	95,668	91,161	85,000	100,000
Total Personnel Services & Benefits	3,527,034	3,859,198	3,989,634	4,496,481
Vehicle Maintenance & Repairs	77,607	108,345	70,000	90,000
Equipment Maintenance & Repairs	16,243	16,262	13,500	16,500
Insurance, other than employee benefits	121,555	122,052	125,000	130,000
Travel	8,660	11,114	12,000	15,000
Dues & Fees	1,868	2,282	3,700	3,950
Contracts & Agreements:	81,616	109,385	109,700	195,000
Education & Training	13,431	12,478	16,000	29,000
Total Purchased & Contracted Services	320,980	381,918	349,900	479,450
General Supplies & Materials	23,749	25,141	22,500	23,500
Postage	493	704	500	500
CID Supplies	10,000	7,846	10,000	11,000
Electricity	71,736	74,985	65,000	75,000
Gasoline	152,502	180,641	200,000	200,000
Books & Periodicals	427	457	1,000	1,250
Small Equipment	9,250	10,058	30,000	39,100
Special Gear	14,032	17,388	15,000	12,000
Small Equipment - LLEBG	11,000	63,901	13,111	12,000
Uniforms	26,319	25,122	25,000	35,000
Total Supplies & Expenditures	319,507	406,243	382,111	409,350
Community Oriented Policing	1,684	1,625	1,000	1,000
Armory	21,017	11,931	10,000	10,000
Damage Claims Paid	2,000	2,000	2,000	2,000
Total Miscellaneous	24,701	15,556	13,000	13,000
Total Operating Expenditures	4,192,222	4,662,915	4,734,645	5,398,281
Total Capital Expenditures - General Fund	-	-	-	-
Total Police	4,192,222	4,662,915	4,734,645	5,398,281

Public Safety

Emergency Management

Purpose: The Emergency Management Program provides for the development and coordination of the City's emergency management activities, which will enable adequate preparation for and efficient response to emergencies and disasters to save lives, reduce human suffering, and reduce property loss.

Core Services: Emergency Management develops plans and establishes contracts to protect the City financially and logistically from unnatural and natural disasters. Contracts include debris management and monitoring, insurance liability assurance, and FEMA certification of Debris and Hurricane Management plans. The department also coordinates purchasing all supplies needed to feed, bed, and provide for emergency reentry teams.

Staffing Level

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

Highlights of Budget Changes

In the FY2024 Budget, the Emergency Management Department's expenditures total \$11,500, which is unchanged from the FY2023 budget.

EMERGENCY MANAGEMENT						
Expenditure Category	2021 Actual	2022 Actual	2023 Budget	2024 Adopted	\$ Change	% Change
Total Personnel Services & Benefits	-	-	-	-	-	-
Total Purchased & Contracted Services	36	36	4,000	1,500	(2,500)	-63%
Total Supplies & Expenditures	2,704	4,080	7,500	10,000	2,500	33%
Total Emergency Management	2,740	4,116	11,500	11,500	-	0%

Emergency Management Detailed Expenditure Summary

Emergency Management				
Expenditure Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Travel	-	-	1,000	500
Contracts & Agreements:	-	-	1,000	500
Education & Training	36	36	2,000	500
Total Purchased & Contracted Services	36	36	4,000	1,500
General Supplies & Materials	141	1,517	2,000	4,500
Small Equipment	2,563	2,563	5,500	5,500
Total Supplies & Expenditures	2,704	4,080	7,500	10,000
Total Emergency Management	2,740	4,116	11,500	11,500

FY2024 Emergency Management Expenditures By Category



Public Safety

Fire Department

Purpose: The Fire Department provides professional services to the community to minimize the loss of life and property through prevention, suppression, and mitigation of hazards within the scope of available resources.

Core Services: The Fire Department is made up of two fire stations. All of the City's firefighters are state and nationally-certified professional firefighters certified by the National Professional Qualifications System.

Staffing Level

In the FY2024 Budget, the Fire Department's full-time and part-time employee staffing level is unchanged from 2023.

<u>Fire</u>	2021 Actual	2022 Actual	2023 Amended	2024 Adopted	Pay Status Budget
Fire Chief	1	1	1	1	Exempt
Deputy Fire Chief	1	1	1	1	Exempt
Fire Captain	3	3	3	3	Exempt
Fire Lieutenant	0	6	6	6	Non-Exempt
Fire Marshal	1	1	1	1	Exempt
Deputy Fire Marshal	1	1	1	1	Exempt
Administration Assistant	1	1	1	1	Non-Exempt
Firefighter	13	11	14	14	Non-Exempt
Total Fire FTE Budgeted Positions	21	25	28	28	
Total Fire PTE Budgeted Positions	10	4	4	4	

Highlights of Budget Changes

In the FY2024 Budget, the Fire Department's operating expenditures total \$3,111,856, an increase of 20% or \$555,956 from the FY2023 budget. The increase in expenses is mainly attributed to the increase in personnel services and benefits costs and contracted services for fire protection.

Capital expenditures totaled \$2,945,000. In the FY2024 SPLOST Fund, \$180,000 is allocated to purchase three (3) new fully equipped fire department vehicles. In the FY2024 ARAP Fund, \$2,765,000 is allocated to buy one (1) fire engine/pumper truck and one (1) ladder fire truck, plus equipment to outfit the fire trucks.

<u>FIRE PROTECTION FUND</u>	2021	2022	2023	2024	\$	%
Expenditure Category	Actual	Actual	Budget	Adopted	Change	Change
Total Personnel Services & Benefits	1,609,412	2,224,586	2,188,000	2,635,656	447,656	20%
Total Purchased & Contracted	227,489	357,977	368,000	454,000	86,000	23%
Total Supplies & Expenditures	136,595	180,185	184,900	207,200	22,300	12%
Total Miscellaneous	159,630	171,849	15,000	15,000	-	0%
Total Operating Expenditures	2,133,126	2,934,597	2,755,900	3,311,856	555,956	20%
Total Capital Expenditures	-	-	-	-	-	
Total Fire	2,133,126	2,934,597	2,755,900	3,311,856	555,956	

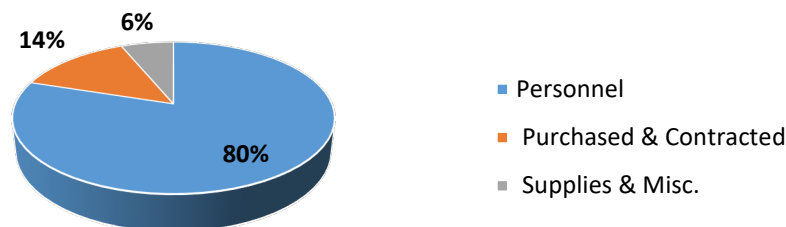
Public Safety

Fire Department

Fire Department Detailed Expenditure Summary

Fire Protection Fund				
Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Salaries - Regular Employees	864,330	1,274,167	1,300,000	1,500,000
Salaries - Part-time	77,562	66,695	100,000	100,000
Salaries - Overtime	157,939	176,675	100,000	211,000
Group Insurance	276,282	330,631	360,000	350,000
Social Security (FICA) Contributions	66,732	87,969	100,000	111,000
Medicare	15,607	20,573	21,000	25,000
Retirement Contributions	109,929	224,440	157,000	230,000
ICMA RC 457 Match	14,374	16,332	20,000	23,000
Workers' Compensation	26,657	27,104	30,000	85,656
Total Personnel Services & Benefits	1,609,412	2,224,586	2,188,000	2,635,656
Purchases/Contracted Services (<i>Southside Fire/Chatham</i>)		-	111,800	201,000
Vehicle Maintenance & Repairs	51,882	110,200	79,000	80,000
Equipment Maintenance & Repairs	13,855	16,341	15,000	15,000
Building Maintenance & Repairs	11,884	17,507	22,500	22,500
Insurance, other than employee benefits (<i>GIRMA</i>)	41,557	33,883	42,000	35,000
Travel	6,764	5,310	13,000	13,000
Dues & Fees	8,892	8,637	22,300	20,000
Contracts & Agreements:	87,538	153,541	48,100	52,500
Education & Training	5,118	12,558	14,300	15,000
Total Purchased & Contracted Services	227,489	357,977	368,000	454,000
General Supplies & Materials	11,863	11,662	15,000	15,000
Postage	637	626	700	700
Natural Gas	6,837	6,574	7,000	10,000
Electricity	18,886	19,684	21,200	22,000
Gasoline	28,003	51,737	40,000	50,000
Food, Banquets & Flowers	2,846	2,005	1,500	2,000
Books & Periodicals	1,485	1,997	5,000	5,000
Small Equipment	32,527	45,980	37,500	37,500
Turn-out Gear/Special Gear	11,947	13,171	27,000	30,000
Uniforms	13,764	16,208	15,000	18,000
Medicial Supplies	7,800	10,542	15,000	17,000
Total Supplies & Expenditures	136,595	180,185	184,900	207,200
Fire Prevention	2,710	4,761	10,000	12,000
Bad Debt Expense	4,205	2,655	5,000	3,000
Total Miscellaneous Expenditures	159,630	171,849	15,000	15,000
Total Operating Expenditures	2,133,125	2,934,597	2,755,900	3,311,856
Total Capital Expenditures	-	-	-	-
Total Fire	2,133,125	2,934,597	2,755,900	3,311,856

FY204 Fire Department Expenditures by Category



FY2024 Adopted Budget

PARKS & RECREATION



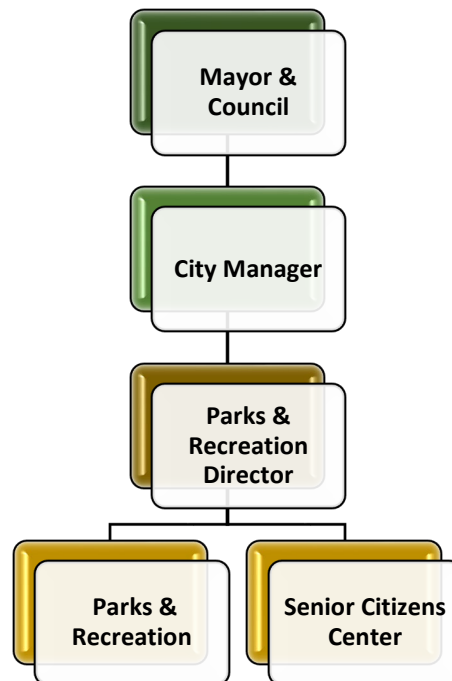
Departmental Summaries

- Parks & Recreation
- Senior Citizens Center

Parks & Recreation

Parks and Recreation includes managing all the City's parks and recreation programs. This department also oversees programs offered by the Senior Citizens Center, which has its operating budget.

Parks & Recreation Organization Chart



Fund Types Budgeted by the Parks & Recreation Function

Fund	Department	
	Parks & Recreation	Senior Citizens Center
<i>General Fund</i>	X	X
<i>SPLOST Fund</i>	X	
<i>Construction/Capital Projects Fund</i>	X	

Parks & Recreation

Short-Term Priorities & Goals

Priorities:

- Ensure fiscal responsibility via accurate forecasting of community necessities and department resources.
- Provide a safe and healthy environment for citizens to enjoy recreational activities at the different parks within the city.

Goals:

- Use the operating and capital improvement budgets to allocate funds and resources that will provide a high level of service to meet community needs.
- Continue to provide services to foster lasting, strong relationships between staff and the citizens.

Long-Term Priorities & Goals

Priorities:

- To maintain the City's Recreation Department at an efficient level of service.
- Examine goals to ensure the quality and efficiency of department and recreation programs.

Goals:

- Continue to examine areas that lend themselves to department improvements, such as public relations and timely response to citizen inquiry.
- To provide employees with the equipment and information necessary to complete their jobs.
- Continue to improve efficient and cost-effective use of the City's resources.



Parks & Recreation

Purpose: The Parks & Recreation Department provides diverse, year-round recreational opportunities by preserving open space, park settings, and recreational facilities and programs for the citizens of Garden City while enhancing the overall quality of life in Garden City.

Core Services: Recreation provides year-round youth sports programs and activities such as Baseball, Girls Fast Pitch Softball, T-ball, Football, Cheerleading, Soccer, and Basketball. The non-team sports programs include summer day camps, swimming lessons, public swimming, and after-school programs.

Staffing Level

In the FY2024 Budget, the Parks & Recreation Department's full-time employee staffing is increased by one full-time Recreation Activity Leader's position from 2023.

<u>Parks & Recreation</u>	2021 Actual	2022 Actual	2023 Amended	2024 Adopted	Pay Status Budget
Director of Parks & Recreation	1	1	1	1	Exempt
Recreation Program Coordinator	1	1	1	1	Non-Exempt
Recreation Activity Leader	1	1	1	2	Non-Exempt
Senior Groundskeeper	1	1	1	1	Non-Exempt
Parks & Recreation Technician (Groundskeeper)	2	3	3	3	Non-Exempt
Administrative Assistant	1	1	1	1	Non-Exempt
Total Recreation FTE Staffing	7	8	8	9	

Highlights of Budget Changes

In the FY2024 Budget, the Parks & Recreation Department's operating expenditures total \$929,300, a decrease of (\$13,500) or (1%) from the FY2023 budget. The decrease is mainly attributed to reduced gymnasium and stadium maintenance costs.

General Fund capital expenditures totaled \$70,600. This funding will provide for purchasing an F-150 Super Cab Truck (\$45,600) and site improvements as needed to the temporary recreation site (\$25,000).

A total of \$16,970,000 is budgeted in the Construction/Capital Projects Fund to construct a new gymnasium/recreation complex. Funding totaling \$1,053,372 is budgeted in the SPLOST Fund for the bond debt service obligation.

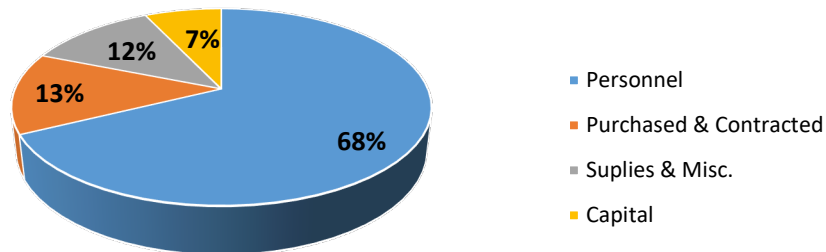
<u>PARKS & RECREATION</u>						
Expenditure Category	2021 Actual	2022 Actual	2023 Budget	2024 Adopted	\$ Change	% Change
Total Personnel Services & Benefits	562,391	639,500	638,500	677,000	38,500	6%
Total Purchased & Contracted Services	213,065	160,337	153,700	133,700	(20,000)	-13%
Total Supplies & Expenditures	145,877	171,365	150,600	118,600	(32,000)	-21%
Total Operating Expenditures	921,333	971,202	942,800	929,300	(13,500)	-1%
Capital Outlay	26,584	54,149	25,000	70,600	45,600	
Total Capital Expenditures	26,584	54,149	25,000	70,600	45,600	
Total Expenditures	947,917	1,025,351	967,800	999,900	32,100	

Parks & Recreation

Parks & Recreation Detailed Expenditure Summary

Parks & Recreation				
Expenditure Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Salaries - Regular Employees	304,293	367,706	350,000	373,000
Salaries - Part time/Temporary Employees	54,803	57,128	55,000	55,000
Salaries - Overtime	18,562	18,950	15,000	15,000
Group Insurance	110,225	120,116	125,000	128,000
Social Security (FICA) Contributions	21,990	25,797	30,000	30,000
Medicare	5,143	6,033	7,000	10,000
Retirement Contributions	32,148	33,704	45,000	48,000
ICMA RC 457 Match	4,104	4,887	5,500	6,000
Workers' Compensation	9,218	5,179	6,000	12,000
Total Personnel Services & Benefits	562,391	639,499	638,500	677,000
Umpires & Referees	5,390	8,295	8,000	8,000
Vehicle Maintenance & Repairs	4,197	3,947	5,000	5,000
Equipment Maintenance & Repairs	10,286	5,463	7,500	7,500
Gym Maintenance & Repairs	21,707	20,268	10,000	5,000
Stadium Maintenance & Repairs	24,653	19,907	10,000	-
Ball Park Maintenance & Repairs	16,828	10,066	15,000	15,000
Swimming Pool Maintenance & Repairs	2,370	943	5,000	-
Cooper Center Maintenance & Repairs	3,357	1,042	4,000	1,000
General Park Maintenance	25,936	28,749	10,000	10,000
Insurance, other than employee benefits	18,448	18,296	18,500	20,000
Advertising	15,581	9,766	3,000	6,000
Travel	2,546	2,171	3,000	3,000
Due & Fees	2,330	2,816	2,500	3,000
Contracts & Agreements	24,508	9,451	27,000	25,000
Education & Training	-	-	200	200
Contract Labor	17,852	19,157	25,000	25,000
Total Purchased & Contracted Services	213,065	160,337	153,700	133,700
General Supplies & Materials	1,224	4,444	5,000	5,000
Postage	630	11	100	100
Trophies & Awards	1,877	3,313	4,000	4,000
Cooper Center Supplies	1,055	1,356	3,500	1,500
Player Uniforms/Sports Equipment	29,490	22,192	25,000	25,000
Chemicals	6,429	7,607	6,000	2,000
Summer Program Supplies	3,427	7,339	4,000	4,000
Christmas Decorations	8,600	16,570	5,000	5,000
Concession Supplies	1,394	2,214	3,000	4,000
Natural Gas	9,969	13,745	5,000	-
Electricity	66,561	63,910	65,000	40,000
Gasoline	10,464	13,276	13,000	13,000
Food - Banquets & Special Events	2,806	9,896	9,000	12,000
Small Equipment	1,952	5,494	3,000	3,000
Total Supplies & Expenditures	145,877	171,365	150,600	118,600
Total Operating Expenditures	921,333	971,202	942,800	929,300
Capital Outlay - Vehicles	-	32,260	-	45,600
FY24 (1) F-150 4x4 Super Cab Truck (Est. \$45,600)	-	-	-	-
Site Improvements	26,513	-	25,000	25,000
Building & Building Improvements	71	-	-	-
Total Capital Expenditures	26,584	54,149	25,000	70,600
Total Parks & Recreation	947,917	1,025,350	967,800	999,900

FY2024 Parks & Recreation Expenditures By Category



Parks & Recreation

Senior Citizens Center

Staffing Level

In the FY2024 Budget, the Senior Center's full-time employee staffing level is unchanged from 2023.

<u>Senior Citizens Center</u>	2021 Actual	2022 Actual	2023 Amended	2024 Adopted	Pay Status Budget
Senior Center Manager	1	1	1	1	Exempt
Senior Center Program Leader	0	0	0	0	Non-Exempt
Total Senior Center FTE Staffing	1	1	1	1	

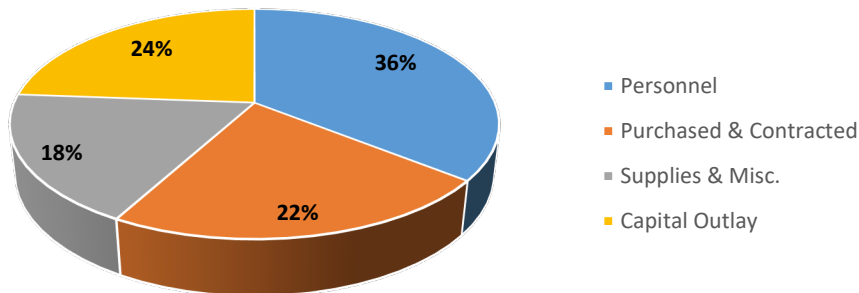
Highlights of Budget Changes

In the FY2024 Budget, the Senior Citizens Center's operating expenditures total \$256,000, an increase of \$35,000 or 16% from the FY2023 budget. The increase is mainly attributed to the rise in costs associated with utilizing contract and part-time labor to support the Senior Center Manager in operating the senior citizens center. Funding is included for the purchase of a new commercial refrigerator.

Capital Outlay expenditures total \$80,000. This funding provides for improvements to the Senior Citizens Center's parking.

<u>SENIOR CITIZENS CENTER</u>						
Expenditure Category	2021 Actual	2022 Actual	2023 Budget	2024 Adopted	\$ Change	% Change
Total Personnel Services & Benefits	78,740	102,062	119,000	120,000	1,000	1%
Total Purchased & Contracted Services	48,821	75,088	55,800	74,800	19,000	34%
Total Supplies & Expenditures	33,820	52,804	46,200	61,200	15,000	32%
Total Operating Expenditures	161,381	229,954	221,000	256,000	35,000	16%
Site Improvements (Parking Lot Improvements)	-	-	-	80,000	80,000	-
Total Capital Expenditures	-	-	-	80,000	80,000	
Total Expenditures	161,381	229,954	221,000	336,000	115,000	

FY2024 Senior Citizens Center Expenditures By Category



Parks & Recreation

Senior Citizens Center

Senior Citizens Center Detailed Expenditure Summary

<u>Senior Citizens Center</u>				
Expenditure Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Salaries - Regular Employees	55,020	61,753	61,500	65,000
Salaries - Part-time	-	15,949	20,000	23,000
Salaries - Overtime	-	-	1,000	-
Group Insurance	10,196	10,622	15,000	12,000
Social Security (FICA) Contributions	3,344	4,675	6,000	7,000
Medicare	782	1,093	2,000	2,000
Retirement Contributions	6,035	5,656	10,000	7,000
ICMA RC 457 Match	1,616	1,772	2,500	3,000
Workers' Compensation	1,747	541	1,000	1,000
Total Personnel Services & Benefits	78,740	102,062	119,000	120,000
Custodial	3,363	7,925	7,000	8,000
Repairs & Maintenance	3,049	4,957	5,000	5,000
Travel	-	1,356	2,000	2,000
Dues & Fees	340	340	350	350
Contracts & Agreements:	1,635	1,871	1,450	1,450
Contract Labor	40,434	58,640	40,000	58,000
Total Purchased & Contracted Services	48,821	75,088	55,800	74,800
General Supplies & Materials	392	1,206	1,500	1,500
Natural Gas	1,679	-	2,000	2,000
Electricity	8,563	9,315	10,000	10,000
Gasoline	-	-	200	200
Food, Banquets & Flowers	23,186	39,373	30,000	40,000
Small Equipment	-	2,909	2,500	7,500
Total Supplies & Expenditures	33,820	52,804	46,200	61,200
Total Operating Expenditures	161,381	229,954	221,000	256,000
Site Improvements				80,000
Total Capital Expenditures	-	-	-	80,000
Total Senior Citizens Center	161,381	229,954	221,000	336,000

FY2024 Adopted Budget

HOUSING & DEVELOPMENT



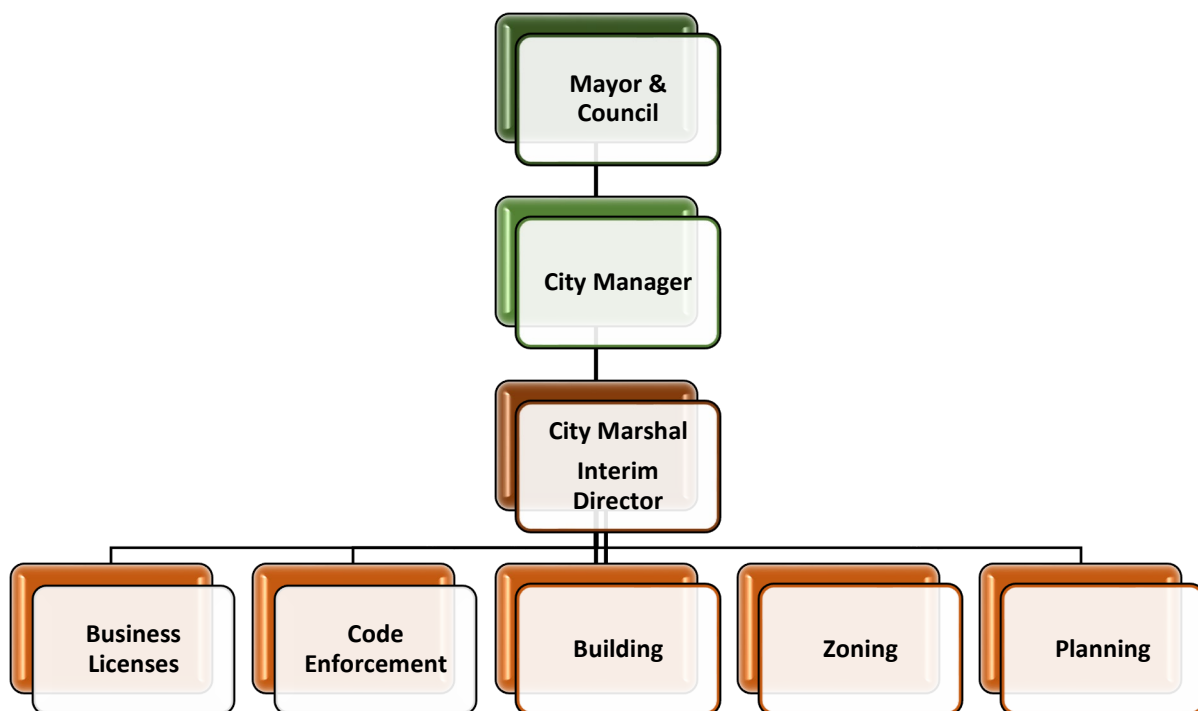
Departmental Summaries

- Planning, Zoning & Building Department

Housing & Development

Housing and Development encompasses the various Planning, Zoning, & Building Department divisions responsible for enforcing zoning ordinance regulations, development, building, permitting, inspections, code enforcement, and business licenses.

Planning, Zoning & Building Department Organizational Chart



Fund Types Budgeted by the Housing & Development Function

Fund	Department
	Planning, Zoning & Building
<i>General Fund</i>	X

Housing & Development

Short-Term Priorities & Goals

Priorities:

- Continue excellence in planning, zoning, and building inspections to ensure safe, desirable, and quality development within Garden City while working to preserve existing neighborhoods and commercial areas.
- Ensure fiscal responsibility via accurate forecasting of community necessities and department resources.

Goals:

- Use the operating and capital improvement budgets to allocate funds and resources that will provide a high level of service to meet community needs.
- Continue to provide services to foster lasting, strong relationships between staff and the citizens.

Long-Term Priorities & Goals

Priorities:

- To maintain the City's Planning, Zoning & Building Department at an efficient level of service.

Goals:

- Familiarize staff with new development concepts, building practices, and training opportunities.
- Implement long-term plans and strategies to handle the growth of the City effectively.
- Continue to examine areas that lend themselves to department improvement, such as public relations efforts.



Housing & Development

Planning, Zoning, & Building

Purpose: Planning, Zoning, & Building provides the City's elected and appointed officials, citizens, businesses, and development community with information used to support decisions, enhance the understanding of the development process, and ensure continued quality residential, commercial, and industrial development within the City of Garden City.

Core Services: Planning, zoning, and building activities include land use planning, construction permitting, inspections, code enforcement, and verifying and maintaining compliance with the City's Zoning Code. Planning & Zoning also works with the Planning Commission / Board of Zoning Appeals to review and recommend actions for changes in zoning, plat boundary amendments, and variances.

Staffing Level

In the FY2024 Budget, the Planning, Zoning & Building Department's full-time staffing level is unchanged from 2023.

<u>Planning, Zoning & Building</u>	2021 Actual	2022 Actual	2023 Amended	2024 Adopted	Pay Status Budget
Chief Building Inspector	1	1	1	1	Exempt
Inspector/ City Marshall	1	0	1	1	Non-Exempt
Code Enforcement Officer	1	2	1	1	Non-Exempt
Zoning Administrator	1	1	1	1	Non-Exempt
Administrative Assistant	1	1	1	1	Non-Exempt
Business License Tax Specialist		1	1	1	Non-Exempt
Total PZB FTE Staffing	5	6	6	6	

Highlights of Budget Changes

In the FY2024 Budget, the Planning, Zoning, & Building Department's expenditures total \$750,000, an increase of \$75,000 or 11% from the FY2023 budget. The increase is mainly attributed to an increase in personnel services and benefit costs and costs associated with updating the department's software system to streamline business licensing, code enforcement, and building processes.

<u>PLANNING, ZONING & BUILDING</u>						
Expenditure Category	2021 Actual	2022 Actual	2023 Budget	2024 Adopted	\$ Change	% Change
Total Personnel Services & Benefits	366,617	413,352	413,000	490,000	77,000	0%
Total Purchased & Contracted Services	118,810	148,643	236,000	230,000	(6,000)	59%
Total Supplies & Expenditures	12,602	15,077	26,000	30,000	4,000	72%
Total Operating Expenditures	498,029	577,072	675,000	750,000	75,000	11%
Total Capital Expenditures	-	69,033	-	-	-	
Total Planning, Zoning & Building Expenditures	498,029	646,105	675,000	750,000	75,000	11%

Housing & Development

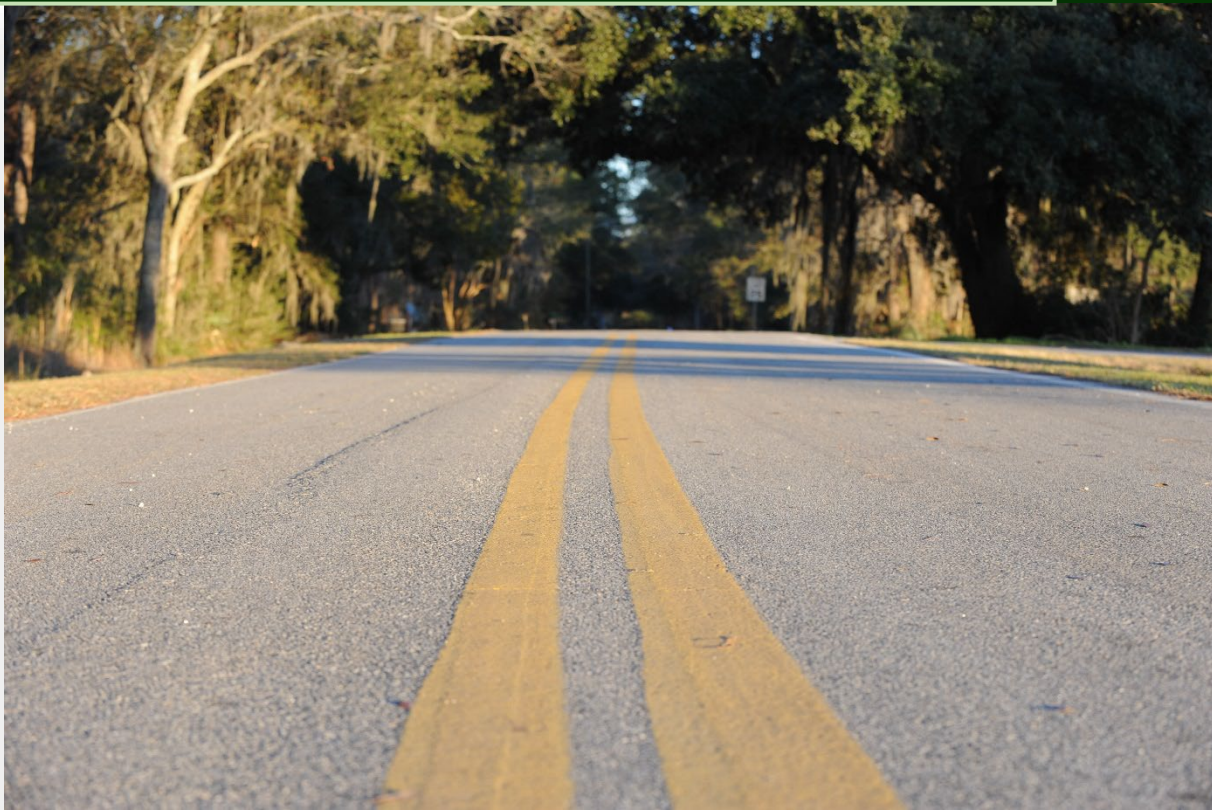
Planning, Zoning, & Building

Planning, Zoning, & Building Detailed Expenditure Summary

<u>Planning, Zoning, & Building</u>				
Expenditure Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Salaries - Regular Employees	261,228	288,173	279,000	330,000
Salaries - Part-time	722	17,611	20,000	10,000
Salaries - Overtime	9,508	6,371	5,000	10,000
Group Insurance	44,154	48,743	45,000	65,000
Social Security (FICA) Contributions	16,712	18,510	20,000	25,000
Medicare	3,908	4,329	5,000	7,000
Retirement Contributions	21,658	22,854	30,000	32,000
ICMA RC 457 Match	2,992	3,486	5,000	6,000
Workers' Compensation	5,734	3,275	4,000	5,000
Total Personnel Services & Benefits	366,617	413,352	413,000	490,000
Maps, Charts & Plans	-	20	1,500	500
Professional Engineering Fees (Site Plan Review)	70,698	73,027	75,000	75,000
Vehicle Maintenance & Repairs	4,823	4,325	12,000	10,000
Insurance, other than employee benefits	10,152	7,602	8,000	10,000
Advertising	5,711	2,499	5,000	12,000
Travel	-	165	6,000	5,000
Dues & Fees	791	145	1,500	500
Contracts & Agreements	24,584	38,638	35,000	67,000
Contract Fee for Inspection Services (SafeBuilt)	255	-	20,000	20,000
Education & Training	1,795	1,721	7,000	5,000
Contract Labor	-	6,920	25,000	25,000
Contract Labor - Demolition	-	1,380	15,000	-
Contract Labor - Overgrown Lots	-	12,200	25,000	-
Total Purchased & Contracted Services	118,810	148,643	236,000	230,000
General Supplies & Materials	2,471	3,160	3,000	3,000
Postage	1,791	1,733	3,000	3,000
Gasoline	2,725	5,292	10,000	12,000
Books & Periodicals	5,239	3,068	7,500	7,500
Small Equipment	-	458	1,000	1,000
Uniforms	376	865	1,500	3,500
Damage Claims	-	500	-	-
Total Supplies & Expenditures	12,602	15,077	26,000	30,000
Total Operating Expenditures	498,029	577,072	675,000	750,000
Total Capital Expenditures	-	69,033	-	-
Total Planning, Zoning, & Building	498,029	646,106	675,000	750,000

FY2024 Adopted Budget

PUBLIC WORKS



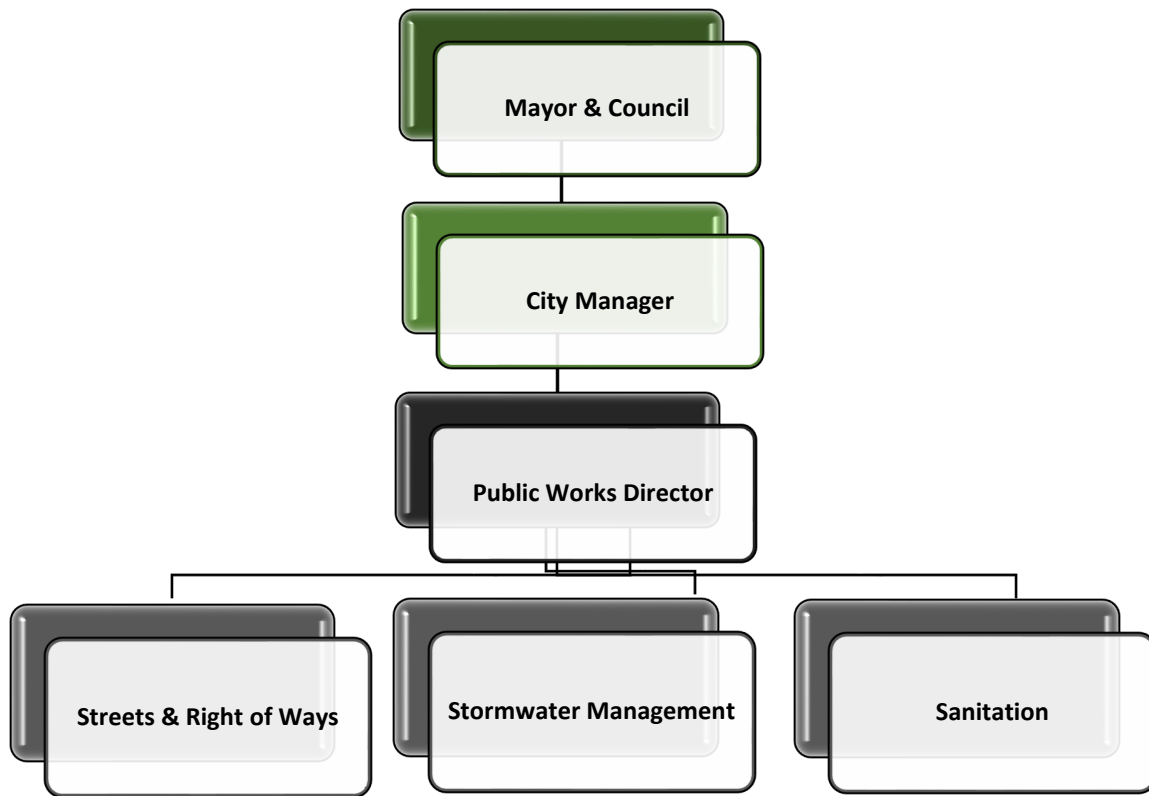
Departmental Summaries

- **Public Works**
- **Stormwater Management**
- **Sanitation**

Public Works

Public Works provides community services, enhancing the quality of life for the citizens of Garden City while protecting the environment by ensuring safe and clean neighborhoods and public places. Departments within Public Works that are accounted for in the General Fund include Streets and Right of Way. Divisions within Public Works that are accounted for in Enterprise Funds include Stormwater Management and Sanitation. Solid Waste pickup and removal is contracted to a private firm and managed through the Public Works Department.

Public Works Organization Chart



Fund Types Budgeted by the Public Works Function

Fund	Department		
	Streets & Right of Ways	Stormwater Mgmt.	Sanitation
General Fund	X		
Enterprise Fund		X	X

Public Works

Short-Term Priorities & Goals

Priorities:

- To protect the City's investment by maintaining its streets and drainage infrastructures.
- Maintain the cleanliness and aesthetics of the City's rights-of-way.
- Promote and retain a competent and well-trained staff dedicated to serving the needs of residents and businesses.

Goals:

- Continually review and revise the City's design criteria, specifications, and standard details to reflect current industry standards.
- Demonstrate a commitment to excellence in customer service through improved access to information, friendly service, and prompt responses.
- Improve efficiency and cost-effective use of the City's resources.

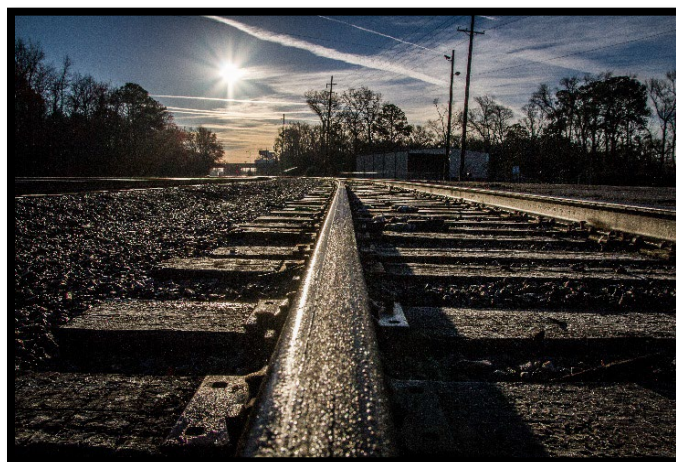
Long-Term Priorities & Goals

Priorities:

- Anticipate future needs and plan for maintenance and improvements to ensure the City's requirements and expectations for standards and specifications for public infrastructure are met.

Goals:

- To provide employees with the equipment and training necessary to complete their jobs.



Public Works

Streets & Right-of-Ways

Purpose: The Public Works Department is responsible for repairing and protecting our streets and right-of-way so that transportation system users can safely travel to their destinations.

Core Services: Public Works maintains and repairs the City's hard-surfaced and dirt/gravel streets. Additional activities include roadside mowing and vegetation control, street markings, street signs, street lights, sidewalk repairs, dry-trash pick up, and cleaning up debris from storms.

Staffing Level

In the FY2024 Budget, the Public Works Department's full-time employee staffing level is unchanged from 2023.

<u>Public Works (Includes Stormwater)</u>	2021 Actual	2022 Actual	2023 Amended	2024 Adopted	Pay Status Budget
Director of Public Works	1	1	0	0	Exempt
Public Works Division Manager	0	0	1	1	Exempt
Executive Assistant	1	1	1	1	Exempt
Public Works Supervisor	1	1	1	1	Exempt
Public Works Crew Leader	3	3	3	3	Non-Exempt
Public Works Technician	3	3	2	2	Non-Exempt
Heavy Equip. Operator	5	3	3	3	Non-Exempt
Total Public Works FTE Staffing	14	12	11	11	

Highlights of Budget Changes

In the FY2024 Budget, the Public Works Department's operating expenditures total \$1,050,000, a decrease of (\$41,000) or (4%) from the FY2023 budget. The decrease is mainly attributed to reduced private contract labor costs associated with maintaining the medians on the City's major thoroughfares.

Capital expenditures totaled \$197,904. This funding will provide for improvements to the City's streets and sidewalks (\$100,000), for the purchase of one (1) Ford F-350 Super Duty Truck (\$76,730) to pull heavy equipment, and for the purchase of one (1) Roller (\$21,174) to pack asphalt when repairing potholes.

<u>PUBLIC WORKS</u>						
Expenditure Category	2021 Actual	2022 Actual	2023 Budget	2024 Adopted	\$ Change	% Change
Total Personnel Services & Benefits	455,730	434,613	431,500	462,000	30,500	7%
Total Purchased & Contracted Services	288,334	211,548	396,000	291,000	(105,000)	-27%
Total Supplies & Expenditures	228,062	277,901	263,550	297,050	33,500	13%
Total Operating Expenditures	972,126	924,062	1,091,050	1,050,050	(41,000)	-4%
Infrastructure Improvements	-	-	50,000	100,000	50,000	100%
Capital Outlay - Machinery & Equipment	82,500	26,564	104,600	21,174	(83,426)	-80%
Capital Outlay - Vehicles	30,521	-	-	76,730	76,730	0%
Total Capital Expenditures	113,021	26,564	154,600	197,904	43,304	
Total Public Works	1,085,147	950,626	1,245,650	1,247,954	2,304	

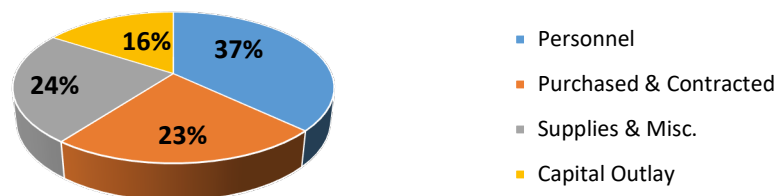
Public Works

Streets & Right-of-Ways

Public Works Detailed Expenditure Summary

<u>Public Works</u>				
Expenditure Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Salaries - Regular	200,305	217,846	230,000	242,000
Salaries - Overtime	17,257	23,436	10,000	10,000
Group Insurance	164,222	128,400	115,000	130,000
Social Security (FICA) Contributions	12,454	13,930	15,000	15,000
Medicare	2,913	3,258	4,500	5,000
Retirement Contributions	28,527	28,377	35,000	35,000
ICMA RC 457 Match	4,642	4,857	7,000	7,000
Workers' Compensation	22,424	13,836	15,000	18,000
Total Personnel Services & Benefits	455,730	434,613	431,500	462,000
Professional Engineering	6,975	29,300	20,000	25,000
Vehicle Maintenance & Repairs	20,680	15,120	20,000	25,000
Equipment Maintenance & Repairs	33,143	36,835	20,000	30,000
Street Maintenance & Repairs	72,669	86,581	100,000	150,000
Equipment Rentals	25,251	6,490	192,000	10,000
Insurance, other than employee benefits	17,500	10,790	17,000	17,000
Travel	-	-	1,500	1,500
Dues & Fees	1,270	300	2,000	1,000
Contracts & Agreements:	21,907	26,132	22,000	30,000
Education & Training	124	-	1,500	1,500
Total Purchased & Contracted Services	288,334	211,548	396,000	291,000
General Supplies & Materials	15,887	26,468	20,000	23,000
Postage	1	4	50	50
Street Signs	16,198	17,103	20,000	20,000
Electricity	157,629	189,571	164,000	191,000
Gasoline	31,366	39,620	40,000	40,000
Small Equipment	4,175	511	10,000	12,000
Uniforms	2,807	3,224	8,000	9,500
Damage Claims Paid	-	1,400	1,500	1,500
Total Supplies & Expenditures	228,062	277,901	263,550	297,050
Total Operating Expenditures	972,127	924,062	1,091,050	1,050,050
Infrastructure Improvements	-	-	100,000	100,000
Machinery & Equipment	82,500	26,564	54,600	21,174
Vehicles	30,521	-	-	76,730
Total Capital Expenditures	113,021	26,564	154,600	197,904
Total Public Works	1,085,148	950,626	1,245,650	1,247,954

FY2024 Public Works Expenditures By Category



Public Works

Stormwater Management

Purpose: Stormwater Management is a division of the Public Works Department. Stormwater Management primarily focuses on environmental management services to minimize floods, improve water quality, and protect aquatic habitats.

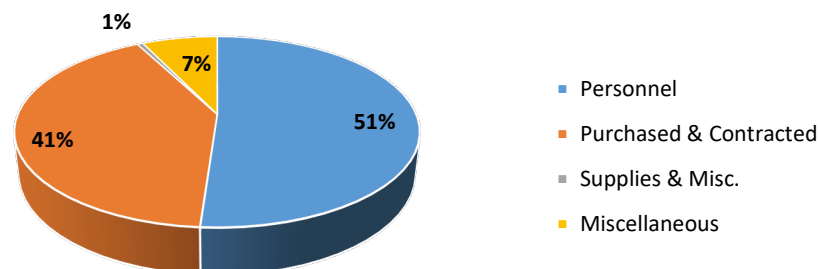
Core Services: Stormwater Management provides for regulatory compliance with State and Federal stormwater regulations; the cleaning of ditches and other stormwater conveyance systems; evaluation and replacement of aging drainage structures; and construction of new culvert systems to improve stormwater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

Highlights of Budget Changes

In the FY2024 Budget, the Stormwater Management Department's expenditures total \$1,103,174, a decrease of (\$21,999) or (2%) from the FY2023 budget. The decrease is mainly attributed to reduced personnel costs to more closely align the budget with the projected staffing level for the fiscal year 2024.

STORMWATER FUND						
Expenditure Category	2021 Actual	2022 Budget	2023 Budget	2024 Adopted	\$	%
Total Personnel Services & Benefits	449,168	548,167	587,000	564,000	(23,000)	-4%
Total Purchased & Contracted	291,558	430,145	452,050	454,050	2,000	0%
Total Supplies & Expenditures	1,130	-	6,000	6,000	-	0%
Total Miscellaneous	94,974	79,033	80,123	79,124	(999)	-1%
Total Capital Expenditures	-	-	-	-	-	0%
Total Expenditures	836,830	1,057,345	1,125,173	1,103,174	(21,999)	-2%

FY2024 Stormwater Management Expenditures by Category



Public Works

Stormwater Management

Stormwater Management Detailed Expenditure Summary

Stormwater Management Fund				
Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Salaries - Regular Employees	367,847	388,212	379,000	390,000
Salaries - Overtime	12,754	12,941	10,000	10,000
Group Insurance	(8,359)	36,191	75,000	45,000
Social Security (FICA) Contributions	21,603	23,077	25,000	25,000
Medicare	5,052	5,397	7,000	7,000
Retirement Contributions	41,358	50,152	55,000	52,000
ICMA RC 457 Match	8,912	8,946	15,000	10,000
Workers Compensation	-	23,250	21,000	25,000
Total Personnel Services & Benefits	449,168	548,167	587,000	564,000
Stormwater Projects Maintenance / CIP	65,727	77,755	100,000	100,000
Vehicle/Equipment Maintenance & Repairs	142	-	20,000	10,000
Insurance, other than employee benefits	17,520	10,790	13,000	13,000
Travel	-	-	300	300
Dues & Fees	430	-	500	500
Contracts & Agreements	1,812	28,555	3,000	30,000
Contracts (Drainage/Utility) Consultants	7,186	36,316	25,000	25,000
Education & Training	79	584	250	250
Contract Labor (ROW / Median Maint)	198,661	276,145	290,000	275,000
Total Purchased & Contracted Services	291,558	430,145	452,050	454,050
Gasoline	-	-	3,500	3,500
Small Equipment	1,130	-	2,500	2,500
Total Supplies & Expenditures	1,130	-	6,000	6,000
GEFA CW2016049 Principal	2,995	3,010	3,025	3,041
GEFA CW2016049 Interest	128	113	98	83
Transfer to General Fund	45,000	45,000	45,000	45,000
Transfer to Sanitation Fund	45,000	30,000	30,000	30,000
Bad Debt Expenses	1,851	911	2,000	1,000
Total Miscellaneous	94,974	79,033	80,123	79,124
Total Operating Expenditures	836,830	1,057,345	1,125,173	1,103,174
Total Capital Expenditures	-	-	-	-
Total Stormwater Management	836,830	1,057,345	1,125,173	1,103,174

Public Works

Sanitation

Purpose: Sanitation is a division of the Public Works Department. Sanitation focuses on collecting and disposing of solid waste, recyclable items, and yard debris from the residents in Garden City to support public health and safety. The City provides these waste stream collection services through a contractual agreement with Waste Management.

Core Services: Sanitation provides for the curbside collection of household garbage, recyclables, yard debris, and bulk items discarded by the City's residents. Carts are provided to the City's residential customers to collect household garbage and recycling items. Yard debris is bundled or bagged for collection.

Highlights of Budget Changes

In the FY2024 Budget, Sanitation expenditures total \$637,000, an increase of \$166,990 or 36% from the FY2023 Budget. The increase is mainly attributed to the annual contractual cost adjustments in Waste Management's contract and dry trash disposal fees.

<u>SANITATION FUND</u>						
Expenditure Category	2021 Actual	2022 Actual	2023 Budget	2024 Adopted	\$ Change	% Change
Total Contracts & Agreements	412,475	408,106	416,000	570,000	154,000	37%
Total Dry Trash Disposal Expenses	36,969	59,291	50,000	65,000	15,000	30%
Total Miscellaneous Expenses <i>(Includes Bad Debt Expense)</i>	3,554	1,399	4,010	2,000	(2,010)	-50%
Total Expenditures	452,998	468,796	470,010	637,000	166,990	36%

Sanitation Detailed Expenditure Summary

<u>Sanitation Fund</u>				
Expenditure Category	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Contracts & Agreements	412,475	408,106	416,000	570,000
Miscellaneous (Bank Fees, etc.)	49	2	10	-
Dry Trash Disposal	36,969	59,291	50,000	65,000
Bad Debt Expense	3,505	1,398	4,000	2,000
Total Expenditures	452,998	468,797	470,010	637,000
Total Sanitation	452,998	468,797	470,010	637,000

FY2024 Sanitation Fund Expenditures by Category



FY2024 Adopted Budget

WATER & SEWER OPERATIONS



Departmental Summaries

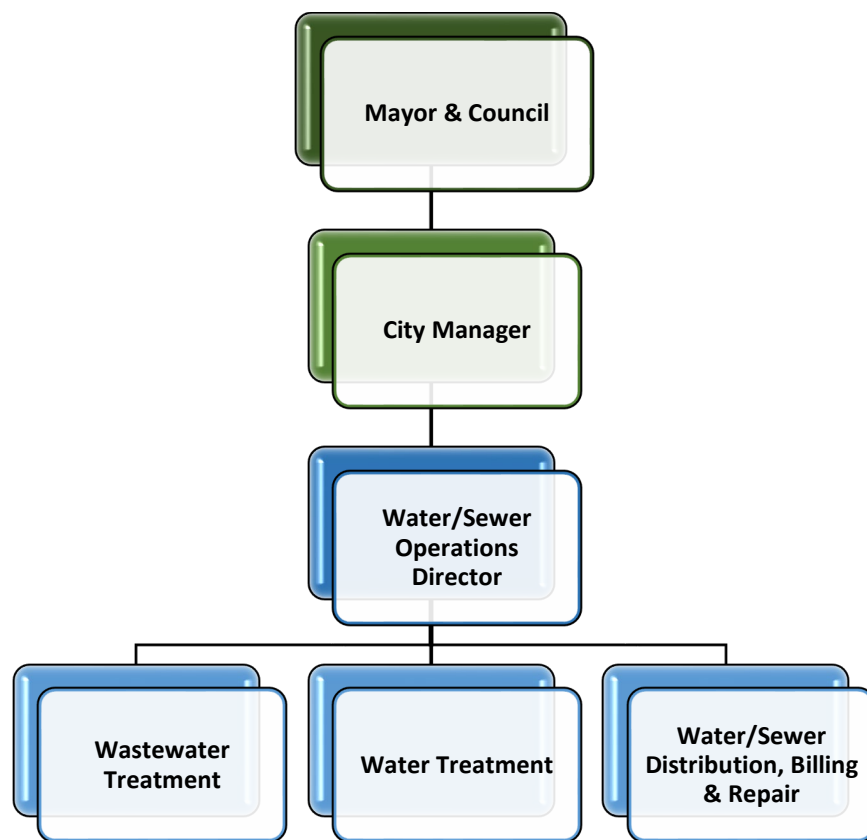
Water & Sewer Fund Operations:

- **Wastewater Treatment**
- **Water Treatment**
- **Water & Sewer Distribution, Billing & Repair**
- **Water & Sewer Debt Service**

Water & Sewer Enterprise Fund

The City of Garden City's Water and Sewer Enterprise Fund is a self-supporting fund designated to account for activities supported by user charges. The Water and Sewer Fund encompasses the Water/Sewer Department divisions responsible for providing the City's citizens with safe, potable drinking water while maintaining eco-friendly operations. The Water and Sewer Department includes three divisions: Wastewater Treatment, Water Treatment, and Water and Sewer Distribution, Billing, and Repair.

Water & Sewer Operations Organizational Chart



Fund Types Budgeted by the Water & Sewer Operations Function

<i>Fund</i>	Departments / Divisions			
	Wastewater Treatment	Water Treatment	Water & Sewer Distribution, Billing & Repair	Water & Sewer Capital Improvement / Debt Service
<i>Water/Sewer Enterprise Fund</i>	X	X	X	X

Water & Sewer Operations

Short-Term Priorities & Goals

Priorities:

- Provide the citizens of Garden City with the finest drinking water possible at a reasonable rate and deliver superior service to our customers.
- Continue to maintain the sewer system within the City of Garden City and ensure that best management practices are maintained to prevent public safety or hazardous conditions.
- Continue to protect the citizens, the interests of Garden City, the environment, and all receiving waterways by eliminating pollutants in wastewater and by meeting or exceeding the requirements mandated by standards set by the State and Federal governments.

Goals:

- Promote and retain a competent, well-trained, and customer-friendly staff dedicated to the residents and business owners of Garden City.
- Respond to service requests promptly and efficiently to ensure the highest possible customer service standards.

Long-Term Priorities & Goals

Priorities:

- Continue to create and maintain preventive service schedules for the City's Water and Sewer systems.
- Ensure that all State and Federal regulations, specifications, and requirements are observed.

Goals:

- Continue to account for water loss by locating all service connections, meter all connections, and have accounts set up for each.



Water & Sewer Operations

Staffing Level

In the FY2024 Budget, the Water/Sewer Department's full-time employee staffing level is increased by three (3) new positions (Wastewater Operator, Water Treatment Operator & Wastewater/Water Treatment Technician) from 2023.

<u>Water/Sewer Billing, Distribution & Repair</u>	2021 Actual	2022 Actual	2023 Amended	2024 Adopted	Pay Status Budget
Wastewater Operator	0	0	0	1	Exempt
Water Treatment Operator	0	0	0	1	Exempt
Wastewater / Water Treatment Technician	0	0	0	1	Non-Exempt
Water/Sewer Division Manager	0	0	1	1	Exempt
Water/Sewer Department Supervisor	1	1	1	1	Exempt
Meter Reader	1	1	1	1	Non-Exempt
Water/Sewer Repair Technicians	2	2	2	2	Non-Exempt
Water/Sewer Repair Senior Technicians	4	2	2	2	Non-Exempt
Total Water & Sewer Fund FTE Budgeted Positions	8	6	7	10	

Highlights of Budget Changes

In the FY2024 Budget, the Water & Sewer Department's expenditures total \$4,886,142, an increase of \$185,038 or 4% from the FY2023 budget. The projected increase is mainly attributed to recommended capital improvements to enhance the operations of the Water Pollution Control Plant.

Operating expenditures for the three divisions of the Water & Sewer Department: Wastewater Collection and Treatment, Water Treatment, and Water/Sewer Distribution, Billing & Repair were reduced and increased in specific areas of operations, depreciation, and debt service to align the budget more closely with projected costs for FY2024.

Capital expenditures totaled \$1,760,238. This funding provides the replacement of the clarifier at the Water Pollution Control Plant (\$950,000); site/infrastructure improvements as needed (\$150,000); replacement and repairs as required to various pieces of machinery/equipment (\$160,238); replacement/upgrade of the SCADA System (\$500,000).

<u>WATER & SEWER FUND</u>	2021	2022	2023	2024	\$	
<u>Expenditure Category</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Adopted</u>	<u>Change</u>	<u>Change</u>
Total Wastewater Treatment Expenses	808,072	1,250,910	919,200	889,800	(29,400)	-3%
Total Water Treatment Expenses	561,448	515,885	529,000	298,500	(230,500)	-44%
Total W/S Billing, Distribution, Repair Expenses	1,191,621	1,274,558	1,473,700	1,445,000	(28,700)	-2%
Total W/S Debt Service	763,683	762,083	679,204	492,604	(186,600)	-27%
W/S Operating Expenditures Subtotal	3,324,824	3,803,436	3,601,104	3,125,904	(475,200)	-13%
Total W/S Fund CIP Expenditures	1,431,987	245,193	1,100,000	1,760,238	660,238	60%
Total W/S Fund Expenditures	4,756,811	4,048,629	4,701,104	4,886,142	185,038	4%

Water & Sewer Operations

Wastewater Treatment & Collection

Purpose: Wastewater Treatment & Collection provides for the long-term management of sewer infrastructure so that wastewater is collected, conveyed, and treated with minimal risk to public health and the environment.

Core Services: Wastewater Treatment & Collection activities include operation and maintenance of pipe and pumping infrastructure, long-term planning, infrastructure analysis, capital facility development, odor control, and sewer system oversight.

Wastewater Treatment & Collection Detailed Expenditure Summary

Wastewater Treatment & Collection				
Expenditure Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Salaries - Regular Employees	220,622	191,155	200,000	350,000
Salaries - Overtime	105	452	-	2,000
Group Insurance	12,525	15,425	20,000	30,000
Social Security (FICA) Contributions	13,673	11,721	13,000	20,000
Medicare	3,198	2,741	3,000	5,000
Retirement Contributions	25,301	23,553	25,000	33,000
ICMA RC 457 Match	5,075	4,023	5,000	7,000
Workers' Compensation	-	197	200	300
Total Personnel Services & Benefits	280,499	249,267	266,200	447,300
Professional Engineering	20,468	42,810	75,000	100,000
Vehicle Maintenance & Repairs	-	-	-	1,000
Equipment Maintenance & Repairs	-	11,395	20,000	88,000
Building Maintenance & Repairs	-	-	5,000	2,500
Insurance, other than employee benefits	13,167	33,267	21,000	45,000
Communications	10,805	11,059	12,000	15,000
Travel	-	-	-	1,000
Dues & Fees	-	-	-	500
Contracts & Agreements	5,760	15,862	15,000	30,000
Education & Training	-	-	-	1,000
Contract Labor (<i>Clear Water</i>)	339,211	347,859	360,000	-
Sludge Landfill Tipping Fees	25,002	23,402	30,000	26,500
Total Purchased & Contracted Services	414,413	485,655	538,000	310,500
General Supplies & Materials	-	-	-	3,000
Computer Equipment & Software	-	-	-	-
Electricity	113,159	117,406	115,000	120,000
Gasoline	-	-	-	3,000
Small Equipment	-	-	-	3,000
Uniforms	-	-	-	2,000
Damage Claims	-	-	-	1,000
Total Supplies & Expenditures	113,159	117,406	115,000	132,000
Total Operating Expenditures	808,072	852,328	919,200	889,800
Site/Land Improvements	-	14,916	100,000	100,000
Machinery & Equipment	-	246,033	100,000	950,000
<i>WWTP Clarifier Replacement Project</i>	-	-	-	-
Building Improvements	-	-	500,000	-
Total Capital Expenditures	-	398,583	700,000	1,050,000
Total Wastewater Treatment & Collection	808,072	1,250,910	1,619,200	1,939,800

Water Treatment

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

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

Water Treatment Detailed Expenditure Summary

<u>Water Treatment</u>				
Expenditure Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Professional Audit	15,000	14,875	15,000	16,000
Vehicle Maintenance & Repairs	-	-	-	1,000
Equipment Maintenance & Repairs	50,112	5,300	10,000	85,000
Building Maintenance & Repairs	-	-	5,000	2,500
Insurance, other than employee benefits	-	9,530	6,000	17,000
Communications	2,695	2,845	3,000	5,000
Travel	-	-	-	1,000
Dues & Fees	-	-	-	1,000
Contracts & Agreements:	71,612	65,002	50,000	70,000
Education & Training	-	-	-	1,000
Contract Labor (<i>Clear Water</i>)	351,837	347,859	360,000	-
Total Purchased & Contracted Services	491,255	445,411	449,000	199,500
General Supplies & Materials	-	-	-	4,000
Computer Equipment & Software	-	-	-	5,000
Electricity	51,918	55,007	60,000	65,000
Gasoline	-	-	-	2,000
Small Equipment	-	-	-	3,000
Bad Debt Expenses	18,275	15,467	20,000	20,000
Total Supplies & Expenditures	70,192	70,475	80,000	99,000
Total Operating Expenditures	561,448	515,885	529,000	298,500
Site Improvements		73,038	50,000	50,000
Machinery / Equipment		-	-	500,000
SCADA System Improvements	-	-	300,000	-
Total Capital Expenditures	-	73,038	350,000	550,000
Total Water Treatment	561,448	588,923	879,000	848,500

Water/Sewer Distribution, Billing & Repair

Purpose: Water/Sewer Distribution, Billing & Repair provide accurate utility billing and expeditious water and sewer line repairs.

Core Services: Billing and collection activities include billing & collections of utility accounts, utility account servicing, receivables management, and customer service. Water/Sewer Distribution and Repair activities include maintaining and repairing the City's water and sewer lines, installing new meters, making water/sewer taps, cleaning maintenance holes and clearing sewer line stoppages, maintaining and testing fire hydrants, and performing utility locations throughout the City.

W/S Distribution, Billing & Repair Detailed Expenditure Summary

Water/Sewer Distribution, Billing & Repair				
Expenditure Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Salaries - Regular Employees	282,895	350,515	291,000	370,000
Salaries - Overtime	29,783	46,428	25,000	42,000
Group Insurance	114,446	90,917	110,000	108,000
Social Security (FICA) Contributions	19,053	26,205	30,000	32,000
Medicare	4,456	6,129	7,000	8,500
Retirement Contributions	39,348	37,138	45,000	40,000
ICMA RC 457 Match	3,236	4,666	7,000	8,000
Workers' Compensation	16,199	9,610	15,000	17,000
Total Personnel Services & Benefits	513,958	571,608	530,000	625,500
Professional Engineering	-	8,948	25,000	25,000
Calibrate Large Water Users	8,562	9,795	10,000	10,000
Vehicle Maintenance & Repairs	5,204	22,443	25,000	25,000
Equipment Maintenance & Repairs	4,596	43,199	15,000	15,000
Water Line Maintenance & Repairs	72,990	85,135	90,000	90,000
Sewer Line Maintenance & Repairs	33,190	44,302	70,000	100,000
Equipment Rental	665	3,504	2,000	4,000
Insurance, other than employee benefits	36,857	21,220	26,500	28,000
Communications	8,497	6,506	10,000	10,000
Travel	-	-	1,800	1,800
Dues & Fees	35,475	45,597	25,000	50,000
Contracts & Agreements:	161,947	125,320	83,700	100,000
Education & Training	1,960	1,625	3,000	2,000
Total Purchased & Contracted Services	369,944	417,594	387,000	460,800
General Supplies & Materials	7,375	8,194	19,000	19,000
Postage	16,415	12,747	20,000	15,000
Computer Equipment & Software	-	-	2,000	2,000
Gasoline	20,522	27,731	25,000	30,000
Small Equipment	-	-	13,700	13,700
10% Water Meter Replacement	34,538	54,181	70,000	70,000
Water Meters	75,849	29,379	50,000	50,000
Uniforms	2,021	2,124	6,000	6,000
Total Supplies & Expenditures	156,720	134,356	205,700	205,700
Damage Claims	1,000	1,000	1,000	1,000
Depreciation	-	-	200,000	2,000
Transfer to General Fund	150,000	150,000	150,000	150,000
Total Misc. Expenditures	151,000	151,000	351,000	153,000
Total Operating Expenditures	1,191,621	1,274,558	1,473,700	1,445,000
Machinery & Equipment W/S Repair	-	10,770	25,000	160,238
Vehicles W/S Repair	63,500	-	-	-
Infrastructure Improvements	1,286,479	161,385	25,000	-
Total Capital Outlay Expenditures	1,431,987	186,627	50,000	160,238
Total W/S Distribution, Billing & Repair	2,623,608	1,461,185	1,523,700	1,605,238

Water/Sewer Fund Debt Service

Water/Sewer Fund Debt Service Detailed Expenditure Summary

<u>Water/Sewer Fund Debt Service</u>				
Expenditure Description	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
GEFA Loan Principal (2013LQ7WJ)	208,295	211,229	214,206	217,224
GEFA Loan Principal (GF2017005))	49,051	49,450	49,852	50,257
GEFA Loan Interest Expense (2013LQ7WJ)	54,856	51,921	48,945	45,926
GEFA Emergency Loan Interest Expense (GF2017005)	3,018	2,619	2,217	1,812
2013 WS Revenue Bond Principal	400,000	405,000	330,000	150,000
2013 WS Revenue Bond Interest Expense	48,464	41,864	33,985	27,385
Total Water/Sewer Fund Debt Service	763,683	762,083	679,204	492,604

FY2024 W/S Fund Expenditures By Category

