

City of Warner Robins
FY 2022
Annual Budget,
All Funds

July 1, 2021 – June 30, 2022

Issue Date: 7-1-2021



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Executive Summary

July 1, 2021

The Honorable Mayor Randy Toms
Members of the City Council of Warner Robins

Enclosed herewith is the Recommended Fiscal Year (FY) 2022 Budget, All Funds for the City of Warner Robins for the period July 1, 2021 through June 30, 2022. This document represents the collaborative efforts of stakeholders throughout our organization.

As in prior years, we remain committed in our efforts to develop a budget that places the needs of our community as a whole at the forefront, even in light of the unprecedented losses realized world-wide as a result of the Coronavirus (COVID-19) Pandemic. As we rebound from the pandemic, a new resurgence is evident around the City. We are excited about the new opportunities made possible, particularly from both the state and federal government, that will work to stabilize the economy by addressing those needs that were heightened as a result of the pandemic. Through it all, we are stronger as a community and remain hopeful overall.

We thank you for your continued support and look forward to another awesome year.

Respectfully submitted,

David Corbin
City Administrator

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

ORDINANCE

WHEREAS, the Mayor of the City of Warner Robins has prepared and submitted to the City Council a line-item budget for the fiscal year beginning July 1, 2021 and ending June 30, 2022; and,

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

NOW, THEREFORE, BE IT ORDAINED by the Mayor and Council of the City of Warner Robins that the annual budget for the general government for the fiscal year beginning July 1, 2021 and ending June 30, 2022, attached hereto and made part hereof, for the funds and amounts referenced as follows are hereby approved and adopted:

FY 2022 Budget, All Funds			
Fund	Budgeted Expenditure	Transfers to Other Funds	Total Expenditures and Transfers Out
General Fund	\$51,377,646	-0-	\$51,377,646
Capital Projects Funds	\$36,397,760	-0-	\$36,397,760
Sanitation Enterprise Fund	\$9,014,800	-0-	\$9,014,800
Water and Sewer Enterprise Fund	\$19,512,311	\$1,895,506	\$21,407,817
Natural Gas Enterprise Fund	\$18,738,666	\$2,320,716	\$21,059,382
Storm Water Drainage Enterprise Fund	\$3,543,696	-0-	\$3,543,696
Special Revenue Funds	\$2,442,924	\$1,985,678	\$4,428,602
Total Expenditures, All Funds	\$141,027,803	\$6,201,990	\$147,229,703

BE IT FURTHER ORDAINED that during the fiscal year of July 1, 2021 to June 30, 2022, the General Fund shall receive transfers of \$700,000 from the Tourist Allocation Board (TAB); \$183,778 from the Rental of Motor Vehicles; \$1,895,506 from the Water and Sewer Enterprise Fund; and \$2,320,716 from the Natural Gas Enterprise Fund.

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

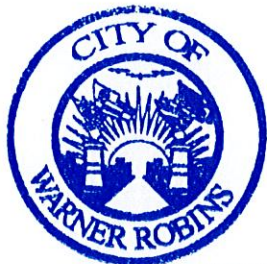
- (1) Any increase in appropriations in any Fund for any Function/Department, whether through a change in Anticipated Revenues in any Fund or through a transfer of appropriations among Functions/Department, in excess of the approved budget shall require an ordinance of Mayor and Council authorizing said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

- (2) In the event of receipt of un-budgeted grant revenues, the Chief Financial Officer's Office is granted authority to allocate such funds to the appropriate Function/Department line item in order to comply with the purpose of such grant receipts;
- (3) Any transfers of appropriations in any line item can be shifted from one line item to another within each Fund/Function/Department, only by written approval of the Mayor.
- (4) Any transfers from the committed fund balances of the City's Special Revenue Funds to further the support of those Funds' purpose shall require written approval of the Mayor.
- (5) Any allocation of the unassigned fund balance of the General Fund's minimum targeted level, not to exceed the total of one month's unassigned fund balance, must be returned to its target level within twenty-four (24) months of withdrawal.

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

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

This ordinance was first read on July 1, 2021 and shall become effective upon adoption this 8 day of July, 2021.



CITY OF WARNER ROBINS, GEORGIA

BY: Randy Toms
Randy Toms, Mayor

ATTEST: Mandy Stella
Mandy Stella, City Clerk

City of Warner Robins, GA
Tentative General Fund Budget and Projected Budgets - All Funds
July 1, 2021 - June 30, 2022

Description	Total		2018 SPLOST	WRPFA	Sanitation	Water & Sewer	Natural Gas	Storm Water	Other Non-Major
	All Funds	General Fund	Capital Projects	Capital Projects				Drainage	
			Fund	Fund	Enterprise Fund	Enterprise Fund	Enterprise Fund	Enterprise Fund	Funds
ANTICIPATED REVENUES									
General Property & Other Taxes	\$ 29,459,616	\$ 27,035,838	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,423,778
Selective Sales & Use Taxes	8,965,000	8,965,000	-	-	-	-	-	-	-
Licenses and Permits	418,042	418,042	-	-	-	-	-	-	-
Fines and Forfeitures	1,592,306	1,100,000	-	-	-	-	-	-	492,306
Intergovernmental Revenues	7,556,014	200,971	6,228,228	-	-	-	-	-	1,126,815
Charges for Services	47,114,888	3,238,491	-	-	7,477,086	17,632,373	15,915,070	2,851,868	-
Contributions	94,909	-	-	-	-	-	-	-	94,909
Investment Revenues	943,578	150,000	2,500	1,500	10,490	4,000	768,000	-	7,088
Other Revenues	5,964,961	160,000	-	-	189,592	1,781,957	3,742,562	55,150	35,700
Total Anticipated Revenues	\$ 102,109,314	\$ 41,268,342	\$ 6,230,728	\$ 1,500	\$ 7,677,168	\$ 19,418,330	\$ 20,425,632	\$ 2,907,018	\$ 4,180,596
Transfers From Other Funds	6,201,900	5,100,000	-	261,900	-	-	-	-	840,000
Sale of Fixed Assets	52,000	50,000	-	-	-	2,000	-	-	-
General Fund Balance Allocation	4,959,304	4,959,304	-	-	-	-	-	-	-
Fund Balance 7/1/2021	153,425,862	19,244,864	14,928,313	5,786,054	(914,207)	60,246,235	20,106,962	19,606,606	14,421,035
Total Funds Available	\$ 266,748,380	\$ 70,622,510	\$ 21,159,041	\$ 6,049,454	\$ 6,762,961	\$ 79,666,565	\$ 40,532,594	\$ 22,513,624	\$ 19,441,631
ANTICIPATED EXPENDITURES									
General Government	\$ 10,634,963	\$ 10,634,963	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Judicial	747,304	747,304	-	-	-	-	-	-	-
Public Safety	27,292,011	27,224,811	-	-	-	-	-	-	67,200
Public Works	6,435,079	6,435,079	-	-	-	-	-	-	-
Recreation	3,446,123	3,396,423	-	-	-	-	-	-	49,700
City Development	5,488,389	2,939,066	-	-	-	-	-	-	2,549,323
Downtown Development	38,602	-	-	-	-	-	-	-	38,602
Sanitation Services	9,014,800	-	-	-	9,014,800	-	-	-	-
Public Works, Water & Sewer Distribution	16,057,923	-	-	-	-	16,057,923	-	-	-
Public Works, Natural Gas Distribution	18,648,816	-	-	-	-	-	18,648,816	-	-
Storm Water Management	3,543,696	-	-	-	-	-	-	3,543,696	-
Capital Outlay	31,871,585	-	17,934,041	5,010,179	-	-	-	-	8,927,365
Debt Service	7,808,513	-	3,225,000	1,039,275	-	3,454,388	89,850	-	-
Total Expenditures	\$ 141,027,803	\$ 51,377,646	\$ 21,159,041	\$ 6,049,454	\$ 9,014,800	\$ 19,512,311	\$ 18,738,666	\$ 3,543,696	\$ 11,632,190
Transfers to Other Funds	6,201,900	-	-	-	-	1,895,506	2,320,716	-	1,985,678
Fund Balance 6/30/2022	\$ 119,518,677	\$ 19,244,864	\$ -	\$ -	\$ (2,251,839)	\$ 58,258,748	\$ 19,473,212	\$ 18,969,928	\$ 5,823,763

General Fund Budget Overview

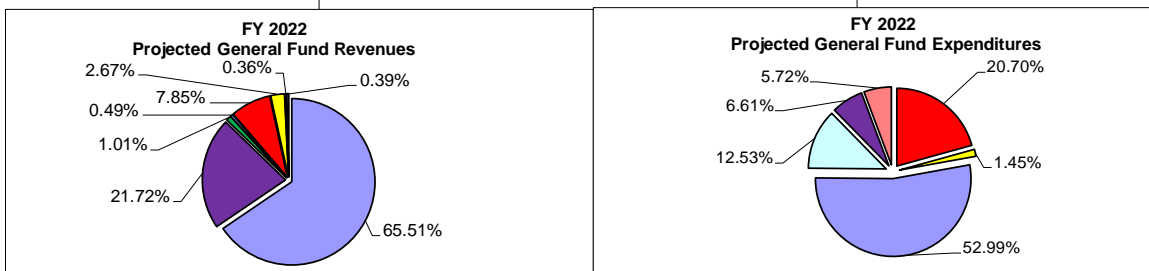
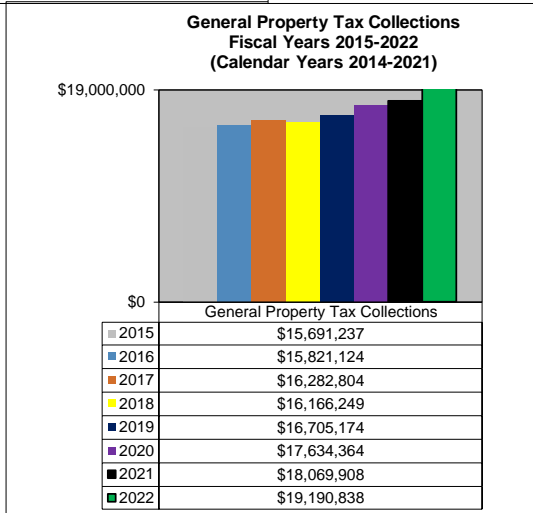
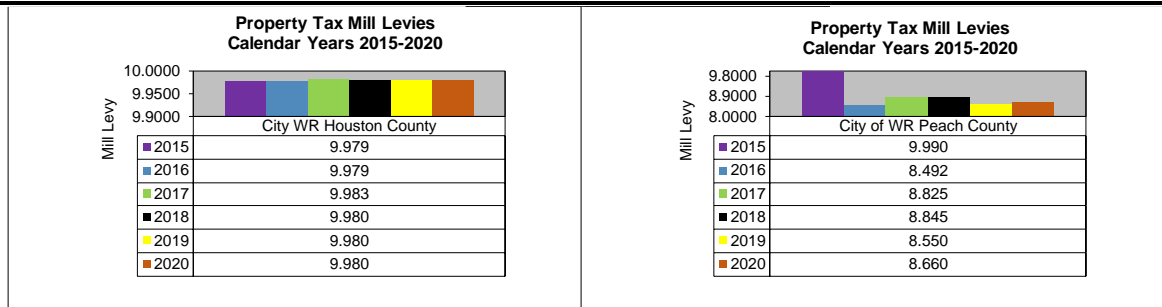
The year-over-year changes in the General Fund Budget, which compares FY 2021 Adopted to FY 2022 Proposed are as follows:

	FY 2021	FY 2022	Dollar Change	Percent Change
REVENUES				
General Property Taxes and Other Taxes	\$ 22,911,845	\$ 27,035,838	\$ 4,123,993	18.00%
Selective Sales & Use Taxes	7,545,511	8,965,000	1,419,489	18.81%
License & Permits	265,836	418,042	152,206	57.26%
Intergovernmental Revenues	185,030	200,971	15,941	8.62%
Fines & Forfeitures	908,443	1,100,000	191,557	21.09%
Other Revenue	3,089,955	3,548,491	458,536	14.84%
Total Revenues	34,906,620	41,268,342	6,361,722	18.22%
OTHER FINANCING SOURCES				
Transfers-In from Other Funds	5,049,821	5,100,000	50,179	0.99%
Sale of Assets	4,496	50,000	45,504	1012.10%
General Fund Balance Allocation	7,876,048	4,959,304	(2,916,744)	-37.03%
Total Other Financing Sources	12,930,365	10,109,304	(2,821,061)	-21.82%
TOTAL SOURCES AVAILABLE	47,836,985	51,377,646	3,540,661	7.40%
EXPENDITURES				
Salaries & Fringe Benefits	37,029,308	40,118,603	3,089,295	8.34%
Operational Expenditures	8,971,691	10,482,767	1,511,076	16.84%
Capital Expenditures	1,835,986	776,276	(1,059,710)	-57.72%
Total Expenditures	47,836,985	51,377,646	3,540,661	7.40%
OTHER FINANCING USES	-	-	-	
Total Other Financing Uses	-	-	-	N/A
TOTAL EXPENDITURES & OTHER USES	47,836,985	51,377,646	3,540,661	7.40%
TOTAL BEGINNING FUND BALANCE	20,951,403	19,244,864	(1,706,539)	-8.15%
TOTAL ENDING FUND BALANCE	\$ 19,244,864	\$ 19,244,864	\$ -	0.00%

City of Warner Robins, GA

General Fund Operating Budget

For Fiscal Year July 1, 2021 through June 30, 2022



General Property Taxes & Other Taxes	\$27,035,838	65.51%
Selective Sales & Use Taxes	8,965,000	21.72%
Licenses & Permits	418,042	1.01%
Intergovernmental Revenues	200,971	0.49%
Charges for Services	3,238,491	7.85%
Fines & Forfeitures	1,100,000	2.67%
Investment Revenues	150,000	0.36%
Miscellaneous Revenues	160,000	0.39%
Total Revenues	\$41,268,342	100.00%

Transfers In	5,100,000
Sale of Assets	50,000
General Fund Balance Allocation	4,959,304
Total Revenues and Fund Balance Usage	\$51,377,646

General Government	\$10,634,963	20.70%
Judicial	747,304	1.45%
Public Safety	27,224,811	52.99%
Public Works	6,435,079	12.53%
Recreation	3,396,423	6.61%
City Development	2,939,066	5.72%
Total Expenditures by Function	\$51,377,646	100.00%

Total Expenditures	\$51,377,646
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Mayor and City Council

Derek Mack, Post 1
Charlie Bibb, Post 2
Keith Lauritsen, Post 3

Kevin Lashley, Post 4
Clifford Holmes, Post 5
Larry Curtis, Post 6



City of Warner Robins, GA

GENERAL FUND

Statement of Revenues, Expenditures and Changes in Fund Balance Comparison of FY 2021 Adopted Budget to FY 2022 Tentative Budget

	FY 2020 Year-end Actual	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance: FY 2022 Tentative FY 2021 Adopted	Percent Variance: FY 2022 Tentative FY 2021 Adopted
REVENUES					
General Property Taxes and Other Taxes	\$ 24,379,886	\$ 22,911,845	\$ 27,035,838	\$ 4,123,993	18.00%
Selective Sales & Use Taxes	8,316,045	7,545,511	8,965,000	1,419,489	18.81%
Licenses & Permits	394,443	265,836	418,042	152,206	57.26%
Intergovernmental Revenues	1,236,309	185,030	200,971	15,941	8.62%
Charges for Services	3,047,090	2,772,903	3,238,491	465,588	16.79%
Fines & Forfeitures	1,117,703	908,443	1,100,000	191,557	21.09%
Investment Revenues	147,113	146,719	150,000	3,281	2.24%
Miscellaneous Revenues	127,939	170,333	160,000	(10,333)	-6.07%
Total Revenues	38,766,528	34,906,620	41,268,342	6,361,722	18.22%
EXPENDITURES					
General Government	7,191,357	9,227,734	10,634,963	1,407,229	15.25%
Judicial	575,458	628,076	747,304	119,228	18.98%
Public Safety	24,723,021	26,817,231	27,224,811	407,580	1.52%
Public Works	5,315,802	5,339,558	6,435,079	1,095,521	20.52%
Recreation	3,484,216	2,980,115	3,396,423	416,308	13.97%
City Development	2,224,341	2,844,271	2,939,066	94,795	3.33%
Debt Service	39,051	-	-	0	N/A
Total Expenditures	43,553,246	47,836,985	51,377,646	3,540,661	7.40%
Excess of Revenues Over/(Under) Expenditures	(4,786,718)	(12,930,365)	(10,109,304)	2,821,061	-21.82%
Other Financing Sources (Uses)					
Proceeds from Capital Lease	175,280	-	-	-	N/A
Transfer In	5,213,127	5,049,821	5,100,000	50,179	0.99%
Transfer Out	(785,000)	-	-	-	N/A
Sale of Assets	4,510	4,496	50,000	45,504	1012.10%
General Fund Balance Allocation	-	6,000,000	4,959,304	(1,040,696)	-17.34%
Special General Fund Balance Allocation	-	1,876,048	-	(1,876,048)	-100.00%
Total Other Financing Sources (Uses)	4,607,917	12,930,365	10,109,304	(2,821,061)	-21.82%
NET CHANGE IN FUND BALANCES	(178,801)	-	-	-	N/A
Fund Balance, Beginning	18,977,190	20,951,403	19,244,864	(1,706,539)	-8.15%
Fund Balance, Ending	\$ 18,798,389	\$ 19,244,864	\$ 19,244,864	\$ -	0.00%

City of Warner Robins, GA

Summary of Budgets by Fund, Function and Activity

FY 2022

Fund/Function/Activity	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percent Variance
General Fund					
General Government					
City Council	\$ 213,242	\$ 249,243	\$ 272,869	\$ 23,626	9.48%
Mayor's Office	311,757	311,396	251,845	(59,551)	-19.12%
Administrator's Office	0	0	464,017	464,017	100.00%
City Clerk	42,158	124,991	221,950	96,959	77.57%
City Elections	29,421	0	60,252	60,252	100.00%
Finance	931,076	1,898,840	2,053,669	154,829	8.15%
Tax Administration	309,426	413,798	478,135	64,337	15.55%
Purchasing	263,715	289,200	382,131	92,931	32.13%
Inventory & Receiving	199,831	209,096	259,745	50,649	24.22%
Legal	313,685	374,026	355,545	(18,481)	-4.94%
Management Information Systems	1,066,154	1,087,864	1,388,452	300,588	27.63%
Human Resources	572,948	898,116	780,092	(118,024)	-13.14%
Risk Management	700,074	748,000	748,000	0	0.00%
Building & Grounds	802,295	934,044	954,838	20,794	2.23%
General Engineering	308,861	478,015	555,352	77,337	16.18%
Records Management	134,143	149,938	170,239	20,301	13.54%
Customer Service	804,934	891,167	1,067,833	176,666	19.82%
General Administration Fees	187,611	170,000	170,000	0	0.00%
Total General Government	\$ 7,191,331	\$ 9,227,734	\$ 10,634,963	\$ 1,407,229	15.25%
Judicial					
Municipal Court	575,484	628,076	747,304	119,228	18.98%
Total Judicial	\$ 575,484	\$ 628,076	\$ 747,304	\$ 119,228	18.98%
Public Safety					
Police-Administration	1,915,590	2,285,758	2,224,440	(61,318)	-2.68%
Police-Crime Control & Investigation	11,425,396	11,886,705	12,434,382	547,677	4.61%
Custody of Prisoners	56,411	179,000	175,000	(4,000)	-2.23%
Police-Training	308,831	287,151	390,353	103,202	35.94%
Police-Special Detail Services	351,109	471,403	494,996	23,593	5.00%
Police Stations & Buildings	170,010	196,500	188,000	(8,500)	-4.33%
Police-Crossing Guards	73,932	227,211	227,211	0	0.00%
Police-Humane Services	554,838	515,056	608,009	92,953	18.05%
Fire-Administration	722,897	767,875	810,728	42,853	5.58%
Fire-Suppression	7,976,444	8,668,272	8,211,080	(457,192)	-5.27%
Fire-Prevention	549,037	593,215	592,778	(437)	-0.07%
Fire-Training	470,022	598,335	687,334	88,999	14.87%
Fire-Communications	39,175	34,250	39,500	5,250	15.33%
Fire Stations & Buildings	109,325	106,500	141,000	34,500	32.39%
Total Public Safety	\$ 24,723,017	\$ 26,817,231	\$ 27,224,811	\$ 407,580	1.52%
Public Works					
Administration	262,569	380,014	410,285	30,271	7.97%
Roadways & Walkways	2,385,267	1,964,924	2,539,592	574,668	29.25%
Grounds Maintenance	624,567	784,974	1,024,542	239,568	30.52%
Street Lights	871,539	865,000	865,000	0	0.00%
Traffic Engineering	315,904	356,977	448,398	91,421	25.61%
Vehicle Maintenance	855,959	987,669	1,147,261	159,592	16.16%
Total Public Works	\$ 5,315,805	\$ 5,339,558	\$ 6,435,079	\$ 1,095,521	20.52%

City of Warner Robins, GA
Summary of Budgets by Fund, Function and Activity
FY 2022

Fund/Function/Activity	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percent Variance
Recreation					
Administration	574,872	497,436	568,121	70,685	14.21%
Participants/Supervision	1,012,850	1,034,444	1,077,396	42,952	4.15%
Centers	1,087,368	766,281	1,040,245	273,964	35.75%
Golf Course	646,446	466,251	479,349	13,098	2.81%
Civic Center/Auditorium	7,247	25,500	25,500	0	0.00%
Senior Citizens Center	194,482	190,203	196,492	6,289	3.31%
Tennis Facility	0	0	9,320	9,320	100.00%
Sports Complex	0	0	0	0	100.00%
Total Recreation	\$ 3,523,265	\$ 2,980,115	\$ 3,396,424	\$ 416,309	13.97%
City Development					
Community Development	420,416	429,382	468,649	39,267	9.15%
Building & Transportation	917,711	786,864	952,306	165,442	21.03%
Economic Development	298,501	490,452	468,345	(22,107)	-4.51%
Planning & Zoning	84,126	78,029	231,260	153,231	196.38%
Code Enforcement	503,590	1,059,544	818,506	(241,038)	-22.75%
Total City Development	\$ 2,224,344	\$ 2,844,271	\$ 2,939,066	\$ 94,795	3.33%
Total General Fund	\$ 43,553,246	\$ 47,836,985	\$ 51,377,646	\$ 3,540,662	7.40%
Special Revenue Funds					
Warner Robins (WR) Redevelopment Agency	77,703	188,283	199,312	11,029	5.86%
Total W.R. Redevelopment Agency	\$ 77,703	\$ 188,283	\$ 199,312	\$ 11,029	5.86%
Development Authority of WR	121,648	153,801	153,801	0	0.00%
Total Development Authority of WR	\$ 121,648	\$ 153,801	\$ 153,801	\$ -	0.00%
Public Safety-Condemned Fund	555,320	50,000	50,000	0	0.00%
Total Public Safety-Condemned Fund	\$ 555,320	\$ 50,000	\$ 50,000	\$ -	0.00%
Public Safety-Donations	14,859	17,200	17,200	0	0.00%
Total Public Safety-Donations	\$ 14,859	\$ 17,200	\$ 17,200	\$ -	0.00%
Hotel/Motel Tax	1,976,454	1,163,706	2,240,000	1,076,294	92.49%
Total Hotel/Motel Tax	\$ 1,976,454	\$ 1,163,706	\$ 2,240,000	\$ 1,076,294	92.49%
Motor Vehicle Rental Tax	150,251	112,500	183,778	71,278	63.36%
Total Motor Vehicle Rental Tax	\$ 150,251	\$ 112,500	\$ 183,778	\$ 71,278	63.36%
Recreation Activities	42,133	49,700	49,700	0	0.00%
Total Recreation Activities	\$ 42,133	\$ 49,700	\$ 49,700	\$ -	0.00%
Bureau of Civic Affairs	495,790	890,009	827,543	(62,466)	-7.02%
Total Bureau of Civic Affairs	\$ 495,790	\$ 890,009	\$ 827,543	\$ (62,466)	-7.02%
Downtown Development Authority	44,738	112,727	38,602	(74,125)	-65.76%
Total Downtown Development Authority	\$ 44,738	\$ 112,727	\$ 38,602	\$ (74,125)	-65.76%
Community Development Block Grant (CDBG)	619,809	789,395	668,667	(120,728)	-15.29%
Total Community Development Block Grant (CDBG)	\$ 619,809	\$ 789,395	\$ 668,667	\$ (120,728)	-15.29%
Total Special Revenue Funds	\$ 4,098,705	\$ 3,527,321	\$ 4,428,603	\$ 901,282	25.55%

City of Warner Robins, GA
Summary of Budgets by Fund, Function and Activity
FY 2022

Fund/Function/Activity	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percent Variance
Capital Project Funds					
Georgia Industrial Park (GIP) Infrastructure	271,963	1,400,000	0	(1,400,000)	-100.00%
Total GIIP Infrastructure	\$ 271,963	\$ 1,400,000	\$ -	\$ (1,400,000)	-100.00%
2006 SPLOST	5,292	47,147	37,385	(9,762)	-20.71%
Total 2006 SPLOST	\$ 5,292	\$ 47,147	\$ 37,385	\$ (9,762)	-20.71%
2012 SPLOST	1,476,140	3,514,273	7,607,925	4,093,652	116.49%
Total 2012 SPLOST	\$ 1,476,140	\$ 3,514,273	\$ 7,607,925	\$ 4,093,652	116.49%
2018 SPLOST	11,183,253	15,820,000	21,159,041	5,339,041	33.75%
Total 2018 SPLOST	\$ 11,183,253	\$ 15,820,000	\$ 21,159,041	\$ 5,339,041	33.75%
Recreation Facilities Improvement Hotel/Motel	286,161	353,500	352,400	(1,100)	-0.31%
Total Recreation Facilities Improvement Hotel/Motel	\$ 286,161	\$ 353,500	\$ 352,400	\$ (1,100)	-0.31%
Visitor's Center	1,604	1,191,555	1,191,555	0	0.00%
Total Visitor's Center	\$ 1,604	\$ 1,191,555	\$ 1,191,555	\$ -	0.00%
WR Public Facilities Authority	1,009,076	12,446,838	6,049,454	(6,397,384)	-51.40%
Total WR Public Facilities Authority	\$ 1,009,076	\$ 12,446,838	\$ 6,049,454	\$ (6,397,384)	-51.40%
Total Capital Project Funds	\$ 14,233,489	\$ 34,773,313	\$ 36,397,760	\$ 1,624,447	4.67%
Enterprise Funds					
Sanitation					
Administration	8,044,801	9,014,800	9,014,800	0	0.00%
Total Sanitation	\$ 8,044,801	\$ 9,014,800	\$ 9,014,800	\$ -	0.00%
Water & Sewer					
Administration	9,714,021	8,698,689	10,162,776	1,464,087	16.83%
Sewage Collections & Disposal	3,374,404	3,807,925	3,847,525	39,600	1.04%
Water Distribution	3,920,692	3,997,424	5,502,010	1,504,586	37.64%
Transfers to Other Funds	2,050,600	2,050,600	1,895,506	(155,094)	-7.56%
Total Water & Sewer	\$ 19,059,717	\$ 18,554,638	\$ 21,407,817	\$ 2,853,179	15.38%
Natural Gas					
Administration	15,713,833	19,225,581	18,738,666	(486,915)	-2.53%
Transfers to Other Funds	2,510,600	2,510,600	2,320,716	(189,884)	-7.56%
Total Natural Gas	\$ 18,224,433	\$ 21,736,181	\$ 21,059,382	\$ (676,799)	-3.11%
Storm Water Drainage					
Administration	3,013,682	3,364,652	3,543,696	179,044	5.32%
Total Stormwater Drainage	\$ 3,013,682	\$ 3,364,652	\$ 3,543,696	\$ 179,044	5.32%
Total Enterprise Funds	\$ 48,342,633	\$ 52,670,271	\$ 55,025,695	\$ 2,355,424	4.47%
Total All Funds	\$ 110,228,073	\$ 138,807,890	\$ 147,229,703	\$ 8,421,813	6.07%



City of Warner Robins, GA
Tentative General Fund Budget and Projected Budgets - All Funds
July 1, 2021 - June 30, 2022

Description	2018 SPLOST		WRPFA		Sanitation	Water & Sewer	Natural Gas	Storm Water	Other Non-Major
	Total	General Fund	Capital Projects	Capital Projects					
	All Funds		Fund	Fund	Enterprise Fund	Enterprise Fund	Enterprise Fund	Enterprise Fund	Funds
ANTICIPATED REVENUES									
General Property & Other Taxes	\$ 29,459,616	\$ 27,035,838	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,423,778
Selective Sales & Use Taxes	8,965,000	8,965,000	-	-	-	-	-	-	-
Licenses and Permits	418,042	418,042	-	-	-	-	-	-	-
Fines and Forfeitures	1,592,306	1,100,000	-	-	-	-	-	-	492,306
Intergovernmental Revenues	7,556,014	200,971	6,228,228	-	-	-	-	-	1,126,815
Charges for Services	47,114,888	3,238,491	-	-	7,477,086	17,632,373	15,915,070	2,851,868	-
Contributions	94,909	-	-	-	-	-	-	-	94,909
Investment Revenues	943,578	150,000	2,500	1,500	10,490	4,000	768,000	-	7,088
Other Revenues	5,964,961	160,000	-	-	189,592	1,781,957	3,742,562	55,150	35,700
Total Anticipated Revenues	\$ 102,109,314	\$ 41,268,342	\$ 6,230,728	\$ 1,500	\$ 7,677,168	\$ 19,418,330	\$ 20,425,632	\$ 2,907,018	\$ 4,180,596
Transfers From Other Funds	6,201,900	5,100,000	-	261,900	-	-	-	-	840,000
Sale of Fixed Assets	52,000	50,000	-	-	-	2,000	-	-	-
General Fund Balance Allocation	4,959,304	4,959,304	-	-	-	-	-	-	-
Fund Balance 7/1/2021	153,425,862	19,244,864	14,928,313	5,786,054	(914,207)	60,246,235	20,106,962	19,606,606	14,421,035
Total Funds Available	\$ 266,748,380	\$ 70,622,510	\$ 21,159,041	\$ 6,049,454	\$ 6,762,961	\$ 79,666,565	\$ 40,532,594	\$ 22,513,624	\$ 19,441,631
ANTICIPATED EXPENDITURES									
General Government	\$ 10,634,963	\$ 10,634,963	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Judicial	747,304	747,304	-	-	-	-	-	-	-
Public Safety	27,292,011	27,224,811	-	-	-	-	-	-	67,200
Public Works	6,435,079	6,435,079	-	-	-	-	-	-	-
Recreation	3,446,123	3,396,423	-	-	-	-	-	-	49,700
City Development	5,488,388	2,939,066	-	-	-	-	-	-	2,549,322
Downtown Development	38,602	-	-	-	-	-	-	-	38,602
Sanitation Services	9,014,800	-	-	-	9,014,800	-	-	-	-
Public Works, Water & Sewer Distribution	16,057,923	-	-	-	-	16,057,923	-	-	-
Public Works, Natural Gas Distribution	18,648,816	-	-	-	-	-	18,648,816	-	-
Storm Water Management	3,543,696	-	-	-	-	-	-	3,543,696	-
Capital Outlay	31,871,585	-	17,934,041	5,010,179	-	-	-	-	8,927,365
Debt Service	7,808,513	-	3,225,000	1,039,275	-	3,454,388	89,850	-	-
Total Expenditures	\$ 141,027,803	\$ 51,377,646	\$ 21,159,041	\$ 6,049,454	\$ 9,014,800	\$ 19,512,311	\$ 18,738,666	\$ 3,543,696	\$ 11,632,189
Transfers to Other Funds	6,201,900	-	-	-	-	1,895,506	2,320,716	-	1,985,678
Fund Balance 6/30/2022	\$ 119,518,677	\$ 19,244,864	\$ -	\$ -	\$ (2,251,839)	\$ 58,258,748	\$ 19,473,212	\$ 18,969,928	\$ 5,823,764



Organizational Section



City Government FUNCTION AND COMPOSITION

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

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

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

Name	Title	Expiration of Term	Principal Occupation
Randy Toms	Mayor	12/31/2021	Mayor
Derek Mack	Post 1 Council Member	12/31/2021	Aircraft Logistics Specialist
Charlie Bibb	Post 2 Council Member	12/31/2023	Electronic Technician
Keith Lauritsen	Post 3 Council Member	12/31/2021	Elementary Principal
Kevin Lashley	Post 4 Council Member	12/31/2023	Project Manager
Clifford Holmes	Post 5 Council Member	12/31/2021	Retired Educator
Larry Curtis	Post 6 Council Member	12/31/2023	Retired

The Honorable Mayor Randy Toms



Randy Toms was born and raised in Warner Robins, Georgia where he serves as an active minister. He is a 1979 graduate of Northside High School and earned his degree from Georgia Military College while working as a Fireman with the Warner Robins Fire Department (WRFD). While working with the WRFD he earned rank of Lieutenant. During his twenty-seven-year tenure as a fireman, Randy worked with the Muscular Dystrophy Association for twenty years and emceed the televised event for ten years. In addition to serving his community, he is also a veteran of the United States Air Force. Under the supervision of Judge Edward Lukemire, Randy also worked as a bailiff with Houston County Superior Court for fifteen years.

As a native of Warner Robins, Georgia, Randy decided he wanted to serve his city in a higher capacity. Therefore, he ran for and was elected Mayor of Warner Robins in December 2013. He was officially sworn in as mayor of the “International City” on January 6, 2014 and was sworn in for his second term on January 2, 2018. Mayor Toms is the author of a book entitled “Just A Fireman.” He has been married to his wife Jane, for thirty-six years. They have two children and five grandchildren.

City of Warner Robins Council Members



**Councilman Derek Mack,
Post 1**



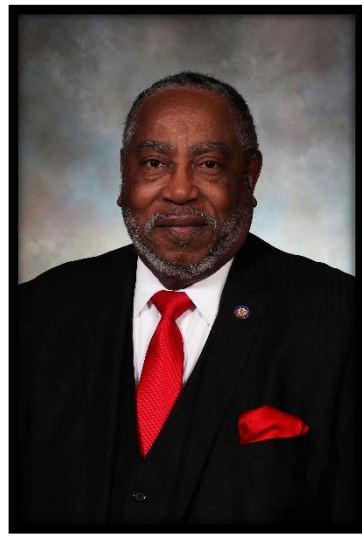
**Councilman Charlie Bibb,
Post 2**



**Councilman Keith Lauritsen,
Post 3**



**Councilman Kevin Lashley,
Post 4**



**Councilman Clifford Holmes,
Post 5**



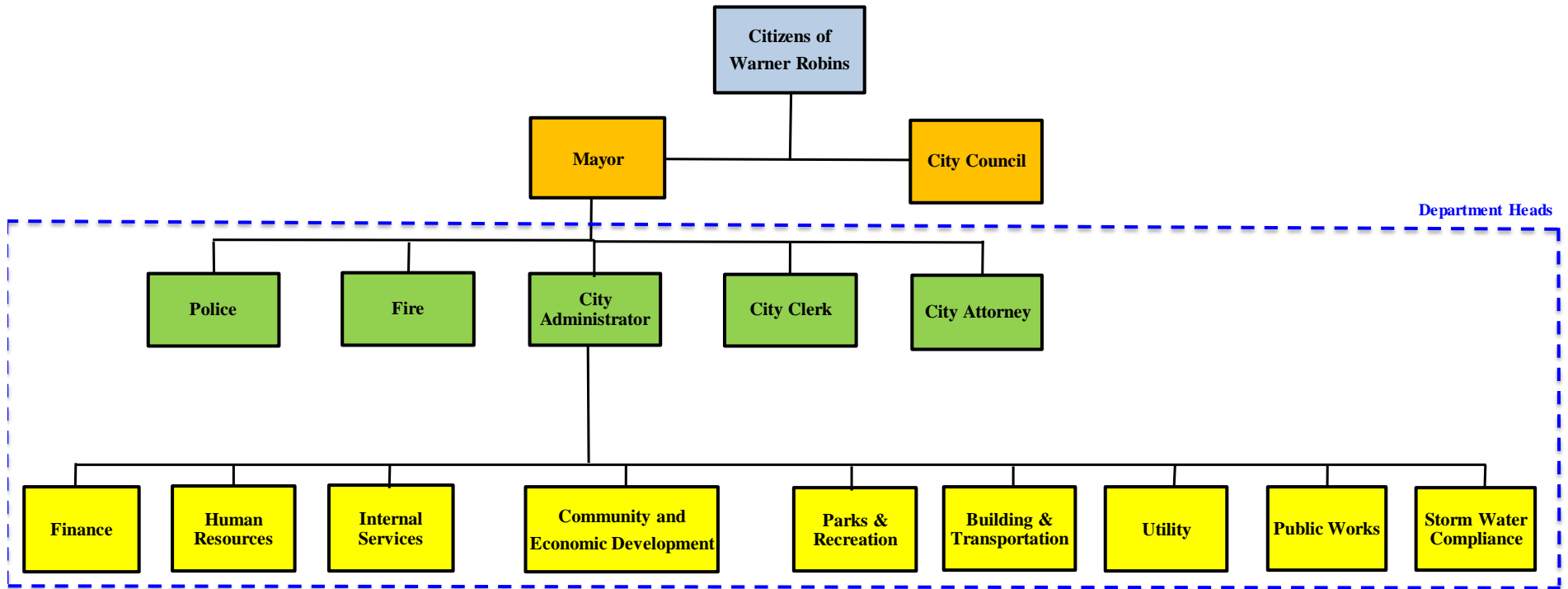
**Councilman Larry Curtis,
Post 6**

Official Schedule of Mayor and City Council Calendar Year 2021

2021 Official Mayor and Council Schedule for the City of Warner Robins		
Mayor and Council Meetings	Holidays	
Date	Date	Holiday
*Monday, January 4	Friday, January 1	New Year's Day
Tuesday, January 19	Monday, January 18	MLK Day
*Monday, February 1	Monday, February 15	President's Day
Tuesday, February 16	Monday, May 31	Memorial Day
*Monday, March 1	Monday, July 5	Independence Day
Monday, March 15	Monday, September 6	Labor Day
*Monday, April 5	Monday, October 11	Columbus Day
Monday, April 19	Thursday, November 11	Veteran's Day
*Monday, May 3	Thursday, November 25	Thanksgiving
Monday, May 17	Friday, November 26	Thanksgiving
*Monday, June 7	Thursday, December 23	Christmas
Monday, June 21	Friday, December 24	Christmas
*Tuesday, July 6	Friday, December 31, 2021	New Year's Day
Monday, July 19	<p>*Pre Council Meeting held on FIRST meeting of each Month at 4:30 p.m. Council Meetings held on the FIRST and THIRD Monday of each Month at 5:30 p.m.</p> 	
*Monday, August 2		
Monday, August 16		
*Tuesday, September 7		
Monday, September 20		
*Monday, October 04		
Monday, October 18		
*Monday, November 1		
Monday, November 15		
*Monday, December 6		
Monday, December 20		



City of Warner Robins. GA Organizational Chart July 1, 2021



FY 2022
Department Heads

Department	Department Head
Office of the City Administrator	David Corbin
Police Department	Chief John Wagner
Fire Department	Chief Ross Moulton
Office of the City Clerk	Mandy Stella
Office of the City Attorney	Julia Bowen Mize, Esq.
Finance Department	Theresa Thornton, MBA, CPA
Human Resources Department	Toni Graham
Internal Services Department	Kim Demoonie
Community and Economic Development Department	David Corbin
Parks & Recreation Department	Jarred Reneau
Building & Transportation Department	William Mulkey
Utility Department	Montie Walters
Public Works Department	Craig Clifton
Storm Water Compliance Department	Krag Woodyard

History of the City of Warner Robins, GA

The City of Warner Robins, which was incorporated as a town in 1943 and as a city in 1956, was initially a small farming community named Wellston. It was located 18 miles south of Macon and 17 miles northeast of Perry. The City was renamed to Warner Robins in 1942 in honor of Brigadier General Augustine Warner Robins, of the United States Army Air Corps, which later became known as the United States Air Force. This renaming was precedent by the U.S. War Department's plans during World War II to build an air corps depot in the southeast. U.S. Representative Carl Vinson as well as other Wellston community leaders worked with officials in Macon to secure a bid to locate the new air depot in Houston County, Warner Robins' county seat. This offer was subsequently accepted by the U.S. Government in June 1941 and included 3,108 acres of land. The air force base was initially named Wellston Army Air Corps Depot after opening in 1942. Following the town's renaming from Wellston to Warner Robins on September 1, 1942, the base was renamed to Warner Robins Air Depot on October 14, 1942. The City was officially chartered in 1943 and the name remains unique in that the name Warner Robins is not shared with any other town in the U.S.

Warner Robins, located in Houston and Peach counties, lies in the central part of the state of Georgia. According to the most recent estimated population, it is Georgia's tenth-largest incorporated city as well as one of Georgia's fastest growing cities. Warner Robins Air Force Base is located east of the city limits. The continued base expansions have led to the City's rapid growth. Directly contributing over 25,000 military personnel, civil service and contractor jobs to the community, Warner Robins Air Force Base is one of the largest employers in the state of Georgia. In addition, the base contributes millions in contracts to firms throughout the state of Georgia with the primary contracts in Houston County. Warner Robins Air Force Base is positioned to achieve additional growth metrics in response to the on-going projected base expansion opportunities. The City of Warner Robins official motto "Every Day in Middle Georgia is Armed Forces Appreciation Day" (EDIMGIAFAD) was coined as a reminder of the lasting appreciation that the City has for the base's presence and overall contribution to the City's well-being.

Governance of the City

Known as the International City, Warner Robins' government structure includes the executive, legislative and judicial branches, which are chartered and empowered by the Warner Robins Municipal Code. The executive branch is headed by the Mayor, who is elected for a term of four years and serves as the official spokesperson for the City. The Mayor provides general oversight for executive functions and assigns day-to-day operational responsibilities to the City Administrator. The executive branch includes the department heads, who share in the administration responsibility of implementing policies and procedures established by the governing body.

The legislative branch is the Mayor and City Council. The City Council is comprised of six members, four districts or posts seats and two at large seats. The City Council is responsible for establishing policy by enacting various ordinances, resolutions, regulations and other local legislation essential for the efficient and effective governance of the city as a whole. Each member serves a term of four years.

The judicial branch is located in both Warner Robins and Houston County and includes the magistrate, juvenile, probate state, and superior courts. This branch of the City government is vested with the authority to prosecute violators of the City Charter, City Ordinance and other laws of the city.

Further details regarding the City of Warner Robins' governance can be found in the City Charter, which is located at https://library.municode.com/ga/warner_robins/codes/code_of_ordinances.

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City of Warner Robins, GA
Boards, Authorities, Commissions, and Committees

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

Warner Robins

Quick Facts



Founded: September 1, 1942

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

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

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

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

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

Warner Robins

Quick Facts

Continued

Demographics: Warner Robins, GA

Population	Median Income	Labor Force	Median Age ¹	Unemployment Rate ²
2019 77,617	\$51,779	87,115	33.5	3.9%
2018 75,413	\$50,954	86,676	33.5	4.5%
2017 75,675	\$48,307	85,536	33.5	5.2%

Ethnicity:

White alone, 49.7%

Black or African American alone, 40.2%

American Indian and Alaska Native alone, 0.4%

Asian alone, 4.9%

All Other, 4.8%

Culture:

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

Recreation:

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

Points of Interest:

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

Major Venues:

- North Houston Sports Complex

Print Media:

- The Telegraph
- The Sun
- Houston Home Journal
- Leader Tribune

Television Stations:

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

Radio Stations:

- 22 FM Stations
- 10 AM Stations

Colleges and Universities:

- Central Georgia Technical College
- Fort Valley State University
- Georgia College & State University
- Georgia Military College
- Mercer University
- Middle Georgia State University

Schools:

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

Warner Robins

Quick Facts

Continued

Hospitals:

- Houston Medical Center
- Adult Behavioral Health, Houston County Hospital

Transportation:

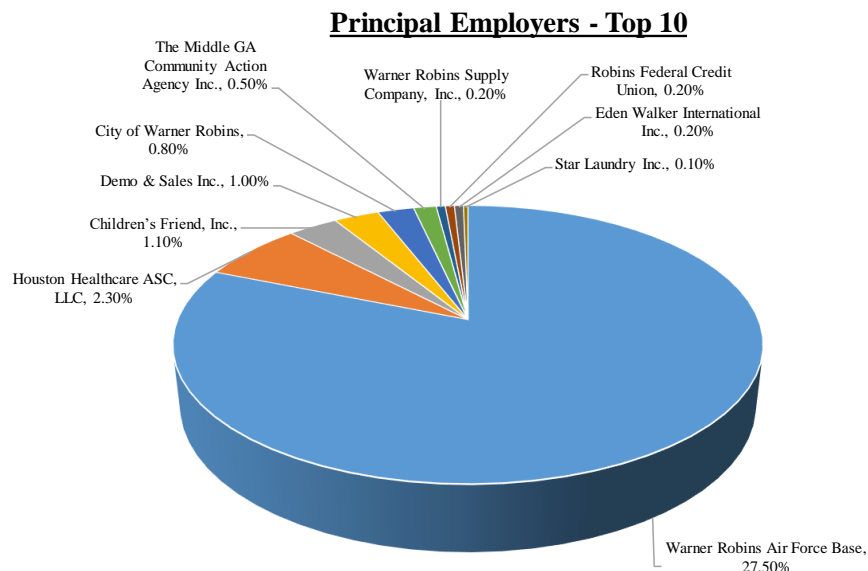
- Interstate highways: I-75
- State highways: U.S.129
- Other roads: Ga State Route 247 and Ga State Route 96

Bus service:

Public-transit system: Warner Robins Transit

Principal Employers - Top 10

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



Warner Robins

Quick Facts

Continued

Property Tax Rates: Last Five Fiscal Years

	<u>State</u>	<u>City</u>	<u>Houston County</u>	<u>School District</u>	<u>Total Mill Levy</u>
2020	0.000	9.980	9.935	13.297	33.212
2019	0.000	9.980	9.935	13.297	33.212
2018	0.000	9.983	9.935	13.320	33.238
2017	0.000	9.979	9.950	13.340	33.269
2016	0.050	9.979	9.950	13.340	33.319
	<u>State</u>	<u>City</u>	<u>Peach County</u>	<u>School District</u>	<u>Total Mill Levy</u>
2020	0.000	8.550	14.473	16.902	39.925
2019	0.000	8.845	14.546	16.989	40.380
2018	0.000	8.825	14.616	17.073	40.514
2017	0.000	8.492	14.555	17.000	40.047
2016	0.050	9.990	14.555	17.000	41.595

Warner Robins

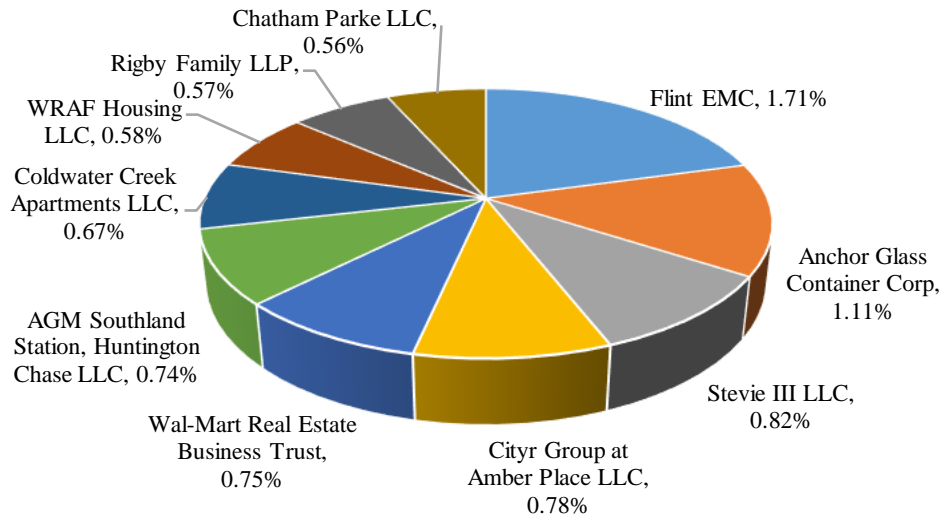
Quick Facts

Continued

Principal Property Taxpayers – Top 10

Name	Type of Business	Assessed Value	Rank	% of Gross Assessed Value
Flint EMC	Utility	\$ 30,936,138	1	1.71%
Anchor Glass Container Corp	Manufacturing	20,092,993	2	1.11%
Stevie III LLC	Rental Property	14,869,760	3	0.82%
Cityr Group at Amber Place LLC	Rental Property	14,000,000	4	0.78%
Wal-Mart Real Estate Business Trust	Retail	13,576,157	5	0.75%
AGM Southland Station, Huntington Chase LLC	Rental Property	13,284,250	6	0.74%
Coldwater Creek Apartments LLC	Rental Property	12,013,400	7	0.67%
WRAF Housing LLC	Rental Property	10,478,800	8	0.58%
Rigby Family LLP	Rental Property	10,317,320	9	0.57%
Chatham Parke LLC	Rental Property	10,022,880	10	0.56%
Total		\$ 149,591,698		8.29%

Principal Taxpayers - Top 10



Source: U. S. Census Bureau

U. S. Bureau of Labor Statistics

City – Data.com, www.city-data.com

Explore Georgia, www.exploregeorgia.org

City Town Info, <https://www.citytowninfo.com>

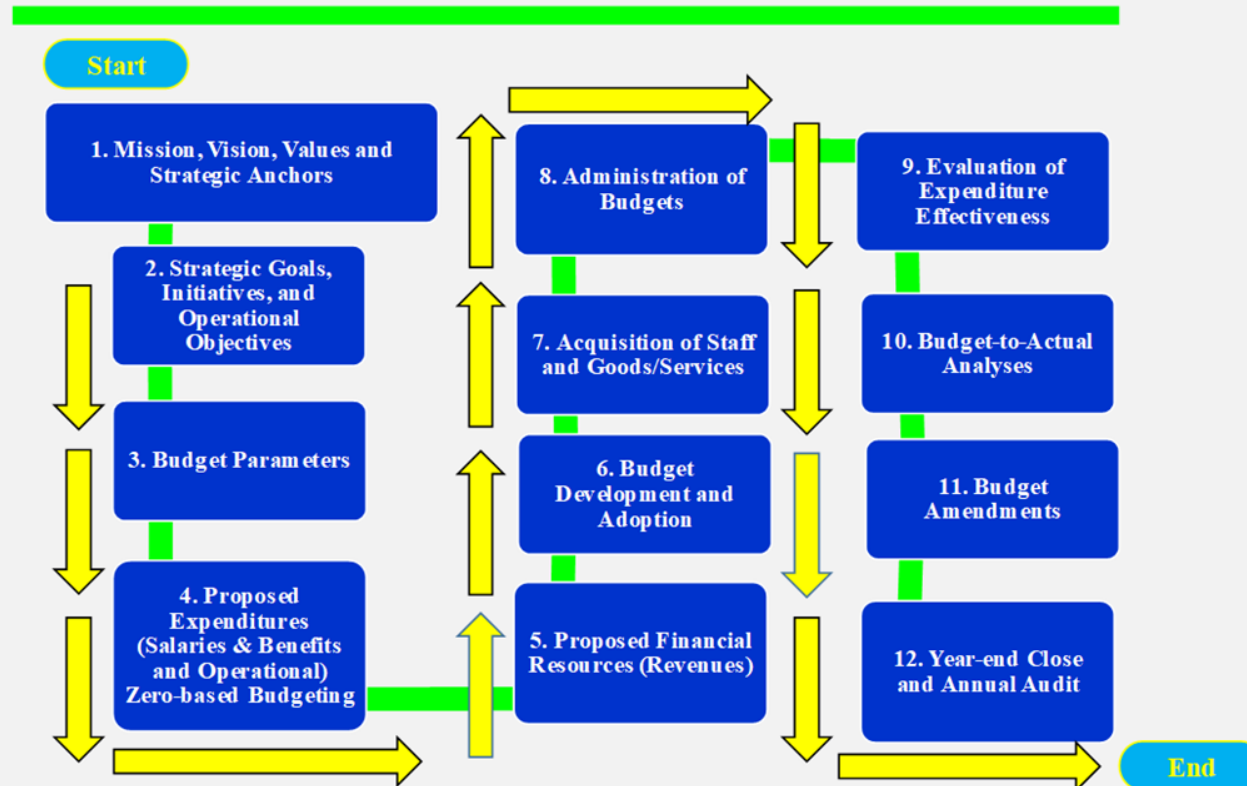
Wikipedia, the free encyclopedia, https://en.wikipedia.org/wiki/Warner_Robins,_Georgia

City of Warner Robins website, <https://www.wrga.gov/>



Budgeting Process

Budget Development Process





City of Warner Robins, GA Budget Calendar Fiscal Year 2022

Date	Primary Person(s) Responsible	Event
Jan 2021 - May 2021	Department Heads	Upon convening of Georgia General Assembly, review Governor's Amended Fiscal Year (FY) 2021 and FY 2022 Budget Proposals. Proposed legislation with municipal governments implications also reviewed. Legislation with fiscal implications then considered in the building of the City's FY 2022 Annual Budget, All Funds.
March 2021	Chief Financial Officer	FY 2022 Budget Calendar developed
March 2021	Mayor Executive Administration	Initial budget communication, including strategic goals, initiatives, and other budget building directives provided to Department Heads
March 2021	Chief Financial Officer	Projects Revenues for FY 2022. Consideration also given to proposed legislation with revenues implications for both current and upcoming fiscal year.
March 2021	Chief Financial Officer	FY 2022 Budget Development Templates presented to Department Heads
March 2021	Chief Financial Officer	FY 2022 Budget Training provided to Department Heads and Other Budget Managers
March 2021	Department Heads	FY 2022 Budget Proposals due to Chief Financial Officer
April 2021	Budget Committee Department Heads	Review FY 2022 budget proposals. Meetings with Department Heads held where proposals defended.
April 2021 - May 2021	Budget Committee Department Heads	Review preliminary staffing proposals for new fiscal year. Proposed new positions, vacant positions and upgrades to existing positions included in review.

City of Warner Robins, GA
Budget Calendar
Fiscal Year 2022

Date	Primary Person(s) Responsible	Event
May 2021	Executive Administration	Develops proposed FY 2022 staffing pattern for all positions, City-wide. Communicates proposed staffing pattern to Department Heads.
May 2021	Budget Committee	Reviews and revises salary schedules for FY 2022, where needed
May 2021	Budget Committee Department Heads	Further review of FY 2022 Budget Proposals, All Funds. Amendments made, where needed.
June 2021	Finance Department	Prepares <i>Initial</i> Tentative FY 2022 Budget, All Funds, based on authorization received to date
June 2021	Chief Financial Officer	<i>Initial</i> Tentative FY 2022 General Fund Budget presented to Finance Committee for review
June 2021	Budget Committee Department Heads	Further review of FY 2022 Budget Proposals, All Funds. Amendments made, where needed.
June 2021	Finance Department	Submit advertisement to local newspapers, which provides notice of public review of proposed FY 2022 General Fund Budget and FY 2022 Budget Hearings. Advertisement includes posting to City's website.
June 2021	Chief Financial Officer	<i>Final</i> Tentative FY 2022 Budget, All Funds presented to Mayor and City Council for consideration
July 1, 2021	N/A	Fiscal Year 2022 begins
July 1, 2021	Mayor City Council	Holds 1st Public Hearing (Special Called Mayor and City Council Meeting) on Final FY 2022 General Fund Budget
July 8, 2021	Mayor City Council	Holds 2nd Public Hearing (Special Called Mayor and City Council Meeting) on Final FY 2022 General Fund Budget
July 8, 2021	Mayor City Council	Adopts Budget Ordinance for FY 2022 Budget, All Funds

City of Warner Robins, GA
NOTICE OF PUBLIC REVIEW OF PROPOSED
FY 2022 GENERAL FUND BUDGET AND FY 2022 BUDGET HEARINGS

Public Review of Proposed FY 2022 General Fund Budget

The City of Warner Robins has made available for public review at the City Clerk's Office, located at City Hall, 700 Watson Blvd., the Proposed Fiscal Year (FY) 2022 General Fund Budget. This document can be viewed beginning Tuesday, June 22, 2021 during the hours of 8:00 a.m. through 5:00 p.m. The Proposed FY 2022 General Fund Budget can also be viewed on the City's website, which can be found at www.wrga.gov.

Public Hearings on Proposed FY 2022 General Fund Budget

Public Hearings on the Proposed FY 2022 General Fund Budget will be held on the following dates and times: Thursday, July 1, 2021 at 12:00 p.m. and Thursday, July 8, 2021 at 5:00 p.m. All hearings will be located in the Council Chambers, City Hall. All citizens wishing to comment on the Proposed FY 2022 General Fund Budget are invited to attend these public hearings.

City Clerk
City of Warner Robins

City of Warner Robins, GA
BUDGET CENTERS, ALL FUNDS
FY 2022

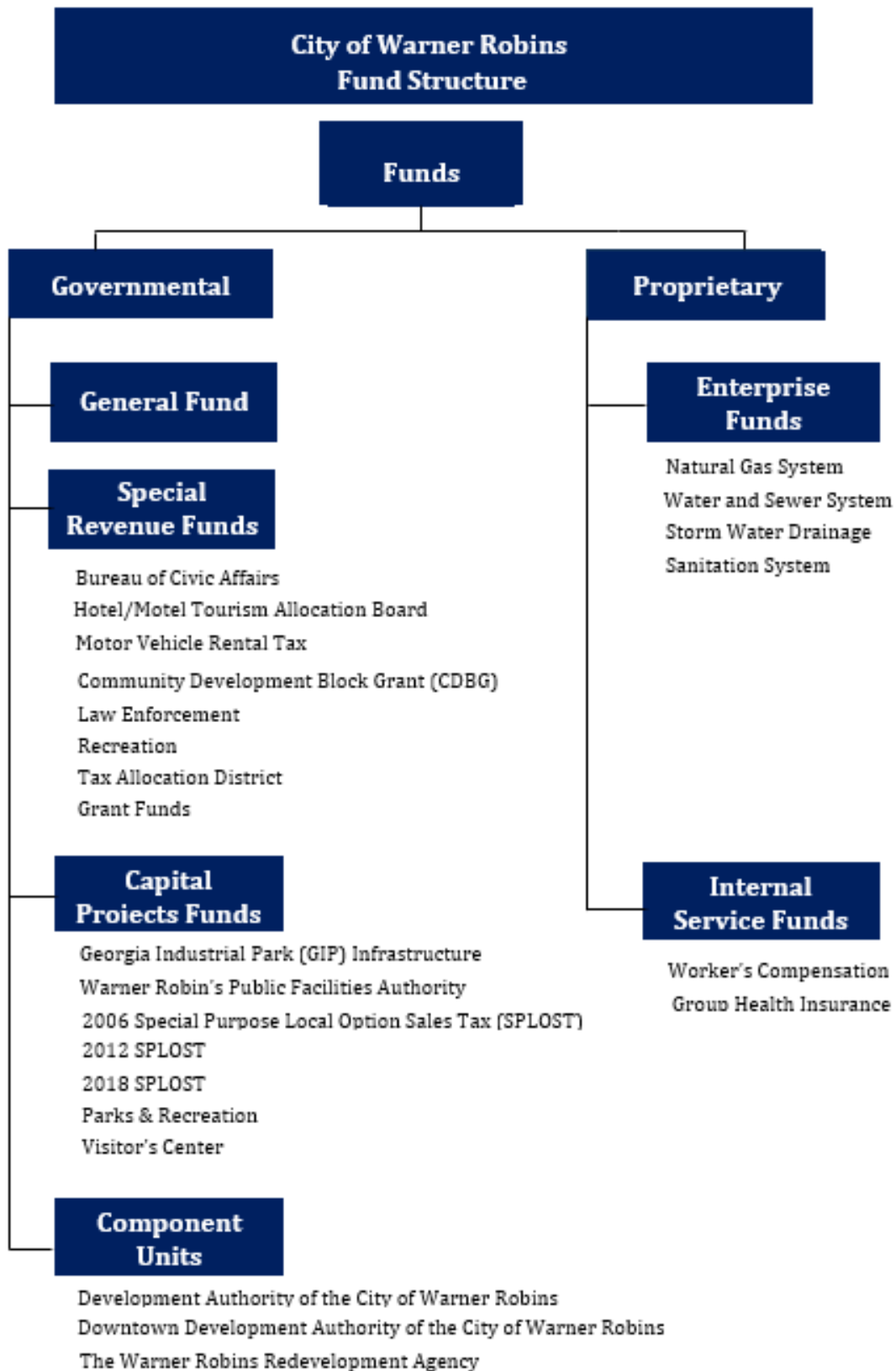
Fund	Activity	Function	Budget Center	Department	Department Head
10	7220	City Development	Building & Transportation	Building & Transportation	William Mulkey
20	7540	City Development	Bureau of Civic Affairs	Economic Development	David Corbin/Marsha Buzzell
10	1320	General Government	City Administrator's Office	City Administrator	David Corbin
10	1330	General Government	City Clerk	City Clerk	Mandy Stella
10	1110	General Government	City Council	City Council	Randy Toms
10	1400	General Government	City Elections	City Clerk	Mandy Stella
10	7450	City Development	Code Enforcement	Building & Transportation	William Mulkey
10	7510	City Development	Community Development	Community Development	David Corbin
21	Various	City Development	Community Development Block Grants	Community Development	David Corbin
10	1590	General Government	Customer Services	City Clerk	Mandy Stella
12	7520	City Development	Development Authority of City of Warner Robins (DAWR)	Economic Development	David Corbin
59	7560	City Development	Downtown Development Authority of City of Warner Robins (DDA)	Community Development	David Corbin
10	7500	City Development	Economic Development	Economic Development	David Corbin
10	1512	General Government	Finance	Finance Department	Theresa Thornton
10	3510	Public Safety	Fire Administration	Fire Department	Ross Moulton
10	3550	Public Safety	Fire Communications	Fire Department	Ross Moulton
10	3530	Public Safety	Fire Prevention	Fire Department	Ross Moulton
10	3570	Public Safety	Fire Stations & Buildings	Fire Department	Ross Moulton
10	3520	Public Safety	Fire Suppression	Fire Department	Ross Moulton
10	3540	Public Safety	Fire Training	Fire Department	Ross Moulton
31	Various	Public Works	Ga International Park Infrastructure, Capital Projects	Economic Development	David Corbin
10	1595	General Government	General Administration Fees	City Clerk	Mandy Stella
10	1575	General Government	General Engineering	Building & Transportation	William Mulkey/Michael Johnson
10	1565	General Government	General Government Building & Plant	Internal Services	Kim Demoonie
10	4226	Public Works	Grounds Maintenance	Public Works	Craig Clifton
02	0000	Internal Service	Group Health	Human Resources	Toni Graham
16	0000	City Development	Hotel Motel Tax	City Clerk	Mandy Stella
10	1540	General Government	Human Resources	Human Resources	Toni Graham
10	1519	General Government	Inventory & Receiving	Internal Services	Kim Demoonie
10	1530	General Government	Legal Services	Legal	Julia Bowen Mize
10	1535	General Government	Management Information Systems	Internal Services	Kim Demoonie
10	1310	General Government	Mayor's Office	Mayor's Office	Randy Toms

City of Warner Robins, GA
BUDGET CENTERS, ALL FUNDS
FY 2022

Fund	Activity	Function	Budget Center	Department	Department Head
16	0000	City Development	Motor Vehicle Rental Tax	City Clerk	Mandy Stella
10	2650	Judicial	Municipal Court	Police Department	John Wagner
54	4700	Public Works	Natural Gas Distribution	Utility Department	Montie Walters
10	9000	General Government	Other Financing Uses	Various	Various
10	7400	City Development	Planning & Zoning	Community Development	David Corbin
10	3210	Public Safety	Police Administration	Police Department	John Wagner
10	3220	Public Safety	Police Crime Control & Investigation	Police Department	John Wagner
10	3290	Public Safety	Police Crossing Guards	Police Department	John Wagner
10	3260	Public Safety	Police Stations & Buildings	Police Department	John Wagner
10	3240	Public Safety	Police Training	Police Department	John Wagner
10	3226	Public Safety	Police, Custody of Prisoners	Police Department	John Wagner
10	3910	Public Safety	Police, Humane Services	Police Department	John Wagner
10	3250	Public Safety	Police, Special Detail Services	Police Department	John Wagner
14	0000	Public Safety	Public Safety Condemned Funds	Police Department	John Wagner/Ross Moulton
15	0000	Public Safety	Public Safety Donations	Police Department	John Wagner/Ross Moulton
10	4100	Public Works	Public Works Administration	Public Works	Craig Clifton
10	1517	General Government	Purchasing	Internal Services	Kim Demoonie
10	1580	General Government	Records Management	City Clerk	Mandy Stella
18	0000	Recreation	Recreation Activities	Recreation	Jarred Reneau
10	6110	Recreation	Recreation Administration	Recreation	Jarred Reneau
10	6122	Recreation	Recreation Centers	Recreation	Jarred Reneau
17	6120	Recreation	Recreation Facilities Improvement Hotel Motel	Recreation	Jarred Reneau
10	6120	Recreation	Recreation Participants/Supervision	Recreation	Jarred Reneau
10	6160	Recreation	Recreation, Civic Center/Auditorium	Recreation	Jarred Reneau
10	6130	Recreation	Recreation, Golf Course	Recreation	Jarred Reneau
10	6170	Recreation	Recreation, Senior Citizens	Recreation	Jarred Reneau
10	6131	Recreation	Recreation, Sports Facility Athletic Field	Recreation	Jarred Reneau
11	7560	City Development	Redevelopment Agency of the City of Warner Robins	Economic Development	David Corbin
10	1555	General Government	Risk Management	Human Resources	Toni Graham
10	4221	Public Works	Roadways and Walkways	Public Works	Craig Clifton
52	4520	Public Works	Sanitation Collection	Public Works	Craig Clifton
53	4330	Public Works	Sewage Collection & Disposal	Utility Department	Montie Walters
33	Various	Public Works	Special Purpose Local Option Sales Tax (SPLOST) 2006, Capital Projects	Various	Various
34	Various	Public Works	SPLOST 2012, Capital Projects Fund	Various	Various
35	Various	Public Works	SPLOST 2018, Capital Projects Fund	Various	Various
61	4320	Public Works	Storm Water Utility	Public Works	Krag Woodyard

City of Warner Robins, GA
BUDGET CENTERS, ALL FUNDS
FY 2022

Fund	Activity	Function	Budget Center	Department	Department Head
10	4260	Public Works	Street Lighting	Public Works	William Mulkey
10	1514	General Government	Tax Administration	City Clerk	Mandy Stella
10	4270	Public Works	Traffic Engineering	Public Works	William Mulkey
10	4800	Public Works	Vehicle Maintenance	Public Works	Craig Clifton
20	7540	City Development	Visitor's Center	Economic Development	David Corbin/Marsha Buzzell
36	Various	Public Works	Warner Robins Public Facilities Authority, Capital Projects Fund	Various	Various
13	7520	City Development	Warner Robins Tax Allocation, District 1	Economic Development	David Corbin
53	4300	Public Works	Water & Sewer Administration	Utility Department	Montie Walters
53	4440	Public Works	Water Distribution	Utility Department	Montie Walters
03	0000	Internal Service	Workers Compensation	Human Resources	Toni Graham





General Fund Expenditure Considerations



City of Warner Robins, GA
EMPLOYER COST OF STAFF BENEFITS
FY 2022

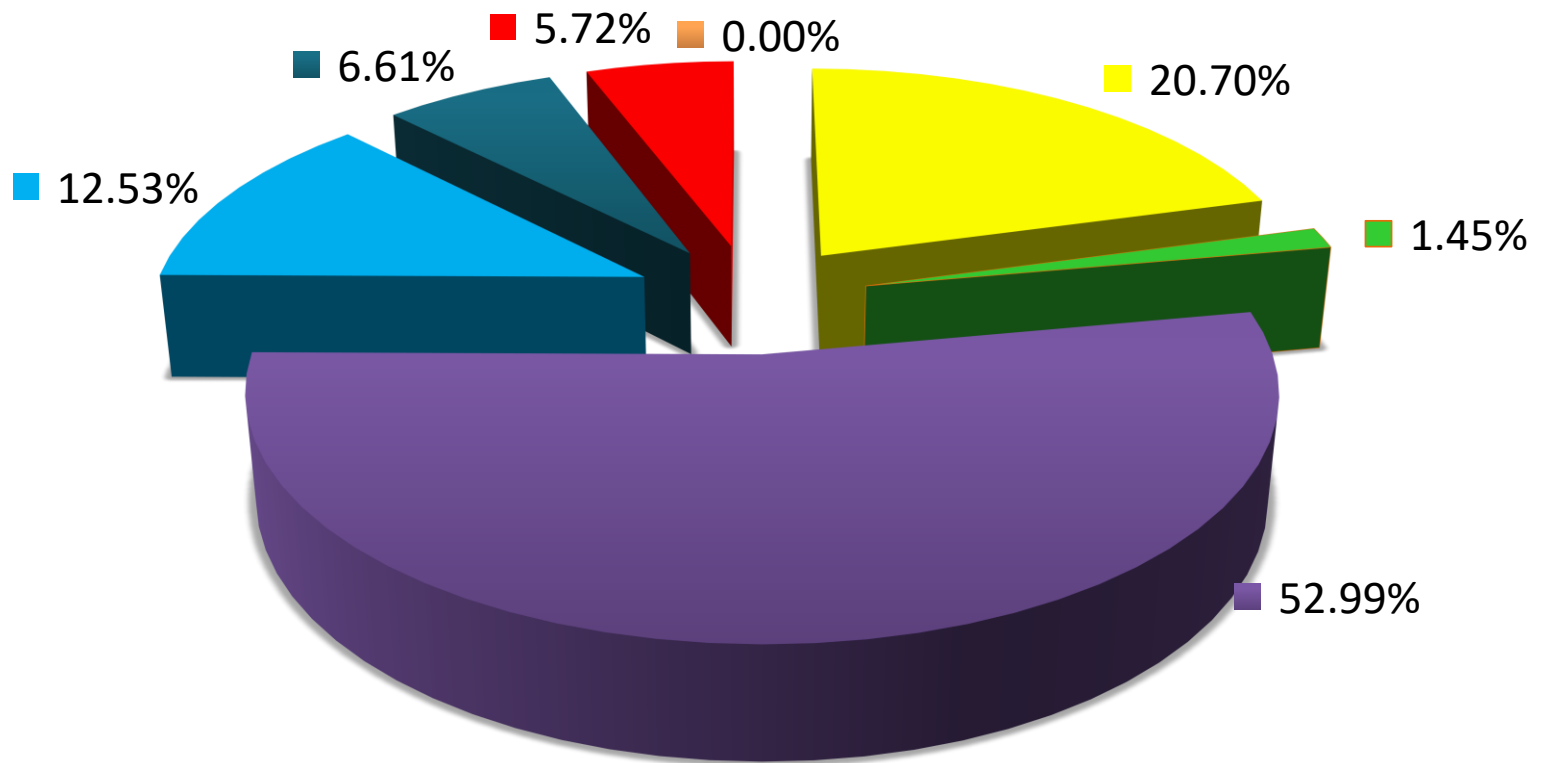
Benefit	Employer Cost
GEORGIA MUNICIPAL EMPLOYEES BENEFITS SYSTEM (GMEBS) PENSION BENEFITS	12.20% of gross salary; 14.50% for certified Public Safety employees
FEDERAL INSURANCE CONTRIBUTIONS ACT (FICA)	7.65% (Social Security 6.2% and Medicare 1.45%)
GROUP HEALTH, DENTAL AND LIFE INSURANCE BENEFITS	\$24,021 per employee per year (July 1, 2021 through June 30, 2022)
WORKERS' COMPENSATION	\$187 per employee per year (July 1, 2021 through June 30, 2022)
FIREFIGHTERS' CANCER BENEFIT	\$176 per employee per year (July 1, 2021 through June 30, 2022)
UNEMPLOYMENT	\$52 per employee per year (July 1, 2021 through June 30, 2022)

The City of Warner Robins Health Plan is a self-funded plan. The City pays a third-party to administer its plan and process claims on its behalf, however, the cost of the claims for benefits falls upon the City directly and not the insurance company. Under this type of arrangement, costs are not fixed and may vary significantly.

With the exception of the Federal Insurance Contributions Act (FICA) federal mandated employer payroll tax, the above rates developed for the fiscal year ended June 30, 2022 were primarily based on an analysis of historical trends. In addition, estimates provided by the City's benefits consultants were used to derive the projected rates.

The rates for Workers' Compensation and Unemployment Insurance are developed similarly, based on historical data, as those costs are also self-funded and subject to variation.

**City of Warner Robins, GA
GENERAL FUND
Budgeted Expenditures by Function
FY 2022**



General Government \$10,634,963	Judicial \$747,304	Public Safety \$27,224,811
Public Works \$6,435,079	Recreation \$3,396,423	City Development \$2,939,066
Other Financing Uses \$0		



City of Warner Robins, GA
GENERAL FUND
Budgeted Expenditures by Function
FY 2022

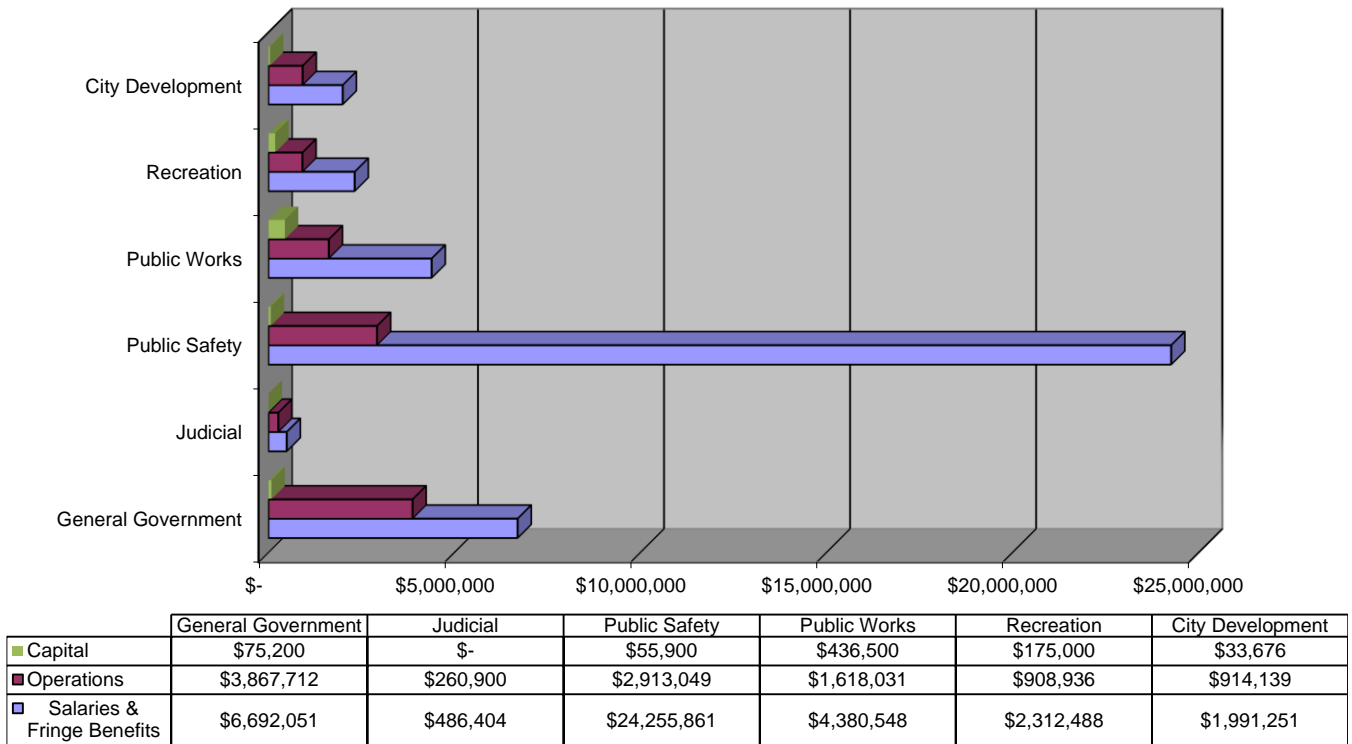
		Salaries	Fringe Benefits	Total Salaries & Fringe Benefits	Operations	Capital	Total Expenditures	Expenditures by Function, Percent of Total Expenditures
1000	General Government	\$ 3,990,900	\$ 2,701,151	\$ 6,692,051	\$ 3,867,712	\$ 75,200	\$ 10,634,963	20.70%
2000	Judicial	291,730	194,674	486,404	260,900	-	747,304	1.45%
3000	Public Safety	14,542,585	9,713,276	24,255,861	2,913,050	55,900	27,224,811	52.99%
4000	Public Works	2,340,436	2,040,112	4,380,548	1,618,031	436,500	6,435,079	12.53%
6000	Recreation	1,436,140	876,348	2,312,488	908,936	175,000	3,396,423	6.61%
7000	City Development	1,182,055	809,196	1,991,251	914,139	33,676	2,939,066	5.72%
9000	Other Financing Uses	-	-	-	-	-	-	0.00%
	Total	\$ 23,783,846	\$ 16,334,757	\$ 40,118,603	\$ 10,482,768	\$ 776,276	\$ 51,377,646	100.00%
Percent of Total Expenditures		46.29%	31.79%	78.09%	20.40%	1.51%	100.00%	

As reflected, of the \$51.4 million General Fund Expenditures budgeted for FY 2022, 78.09% is dedicated to salaries and benefits, which represents 46.29% and 31.79%, respectively, of the overall General Fund proposed budget. Of the total salaries and benefits budget of \$40.1 million, \$24.3 million or 60.46% is allocated to the public safety function. This includes funding for both the police and fire departments personnel. In regards to the total General Fund budget, this trend continues with the public safety function accounting for 52.99% of the total overall budget. General government is the next highest funded function, representing 20.70% of the total General Fund budget. Similar trends as outlined are realized for both municipal and county governments around the state and nation.

As in prior years, the salaries and benefits component include the 2.25% step increase for personnel, city-wide, as well as any increases associated with the employer benefit cost. In addition, any new positions proposed as well as reclassifications in positions are captured in these line items.

Additional analyses, which includes a comparative analysis of budgeted expenditures by function, can be found on the pages that follow.

General Fund Expenditures by Function FY 2022

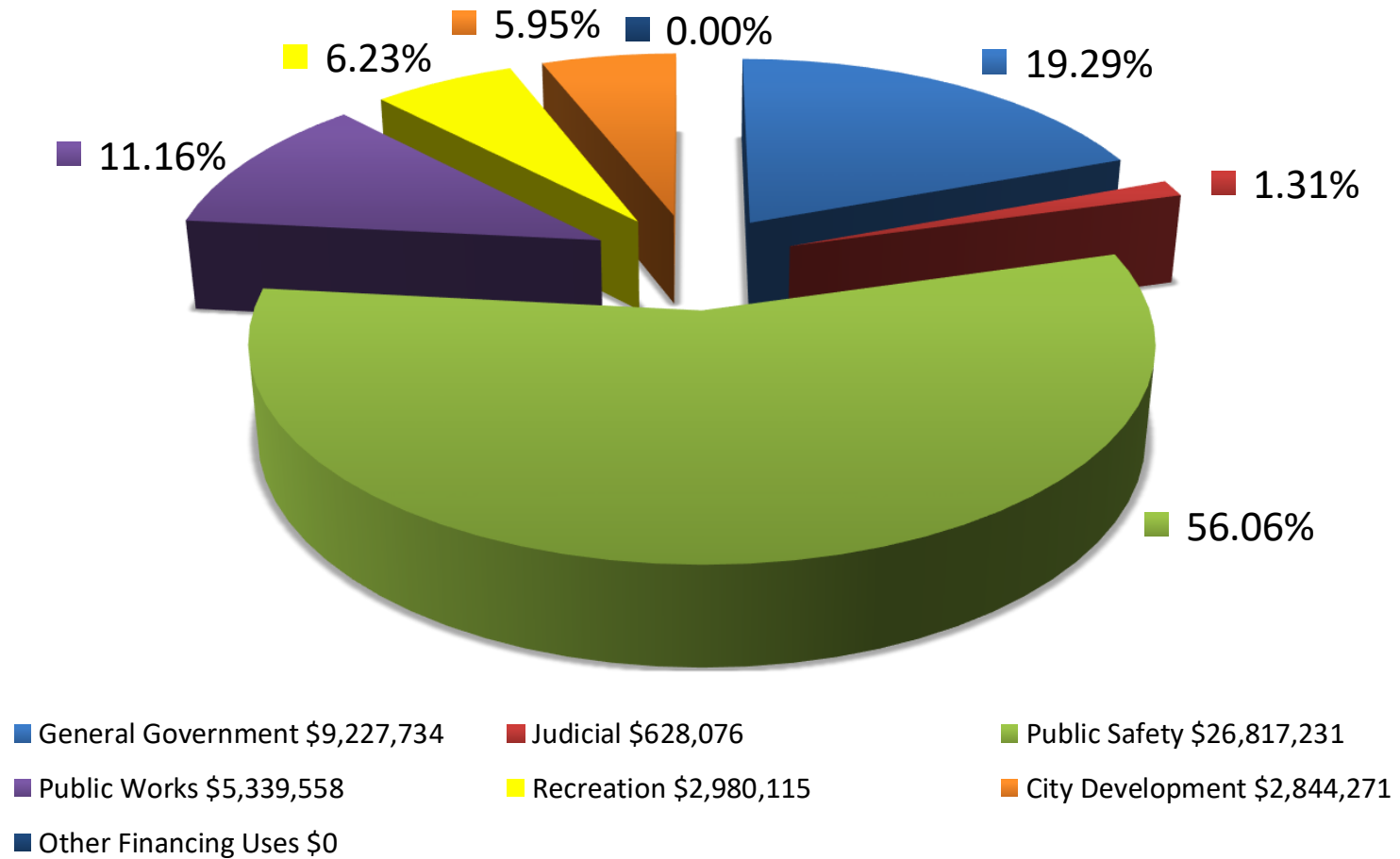


Depicted above is the graphical relationship of the FY 2022 General fund budgeted expenditures by function, which overwhelmingly reflects that the City's funds are primarily dedicated to salaries and fringe benefits for the public safety function as discussed earlier. This trend is consistent and expected given that providing for the public safety, security and well-being of the community as a whole is of utmost importance to the City and a primary responsibility of a municipal government.

The below chart shares the relationship of the expenditures by function to total expenditures for the salaries and benefits, operations and capital expenditures categories. As the year-over-year comparison analysis will reflect later in the document, these trends are consistent from year to year.

Division	Salaries & Fringe Benefits	Operations	Capital	Total Expenditures	Percent of Salaries & Fringe Benefits	Percent of Operations	Percent of Capital	Percent of Total Expenditures
General Government	6,692,051	3,867,712	75,200	10,634,963	16.68%	36.90%	9.69%	20.70%
Judicial	486,404	260,900	0	747,304	1.21%	2.49%	0.00%	1.45%
Public Safety	24,255,861	2,913,049	55,900	27,224,811	60.46%	27.79%	7.20%	52.99%
Public Works	4,380,548	1,618,031	436,500	6,435,079	10.92%	15.44%	56.23%	12.53%
Recreation	2,312,488	908,936	175,000	3,396,423	5.76%	8.67%	22.54%	6.61%
City Development	1,991,251	914,139	33,676	2,939,066	4.96%	8.72%	4.34%	5.72%
Total General Fund	\$ 40,118,603	\$ 10,482,767	\$ 776,276	\$ 51,377,646	100.00%	100.00%	100.00%	100.00%
Percent of Total Expenditure	78.09%	20.40%	1.51%	100.00%				

**City of Warner Robins, GA
GENERAL FUND
Budgeted Expenditures by Function
FY 2021**



City of Warner Robins, GA
GENERAL FUND
Comparative Analysis of Budgeted Expenditures by Function
FY 2021 Adopted Budget to FY 2022 Tentative Budget

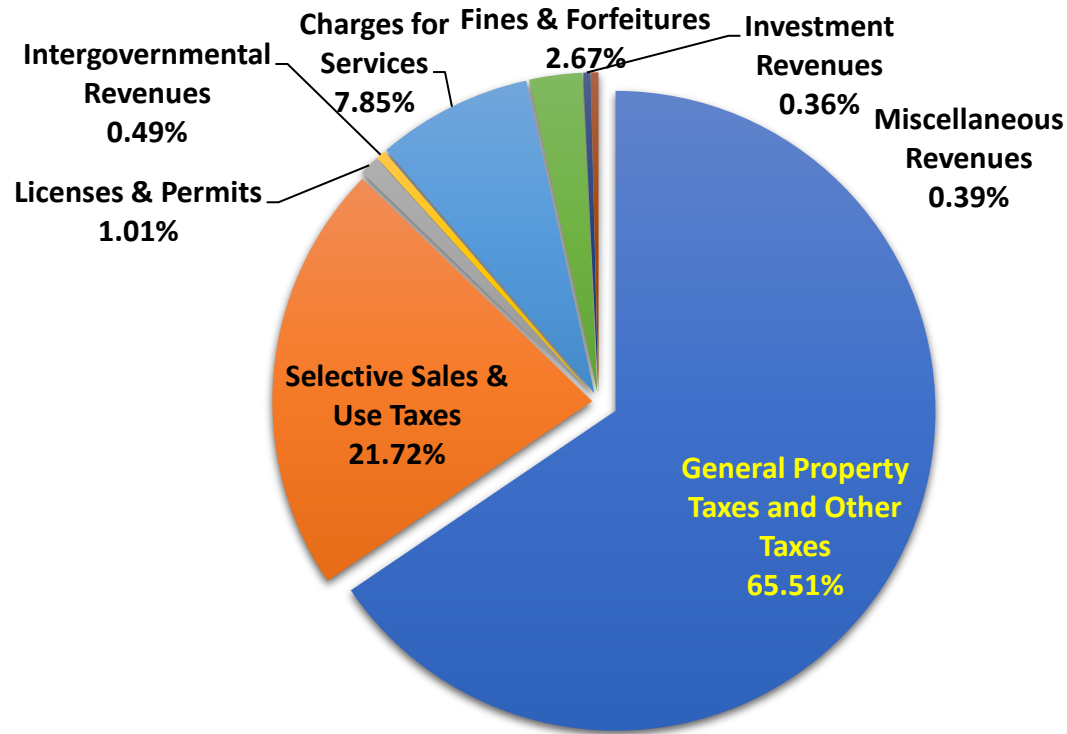
Function	FY 2021 Total Expenditures	FY 2022 Total Expenditures	Dollar Variance	Percent Variance
General Government				
Salaries & Benefits	\$ 5,359,733	\$ 6,692,051	\$ 1,332,318	24.86%
Operational	2,761,001	3,867,712	1,106,711	40.08%
Capital	1,107,000	75,200	(1,031,800)	-93.21%
Total	\$ 9,227,734	\$ 10,634,963	\$ 1,407,229	15.25%
Judicial				
Salaries & Benefits	\$ 382,376	\$ 486,404	\$ 104,028	27.21%
Operational	245,700	260,900	15,200	6.19%
Capital	-	-	-	N/A
Total	\$ 628,076	\$ 747,304	\$ 119,228	18.98%
Public Safety				
Salaries & Benefits	\$ 23,798,238	\$ 24,255,861	\$ 457,623	1.92%
Operational	2,659,596	2,913,050	253,454	9.53%
Capital	359,397	55,900	(303,497)	-84.45%
Total	\$ 26,817,231	\$ 27,224,811	\$ 407,580	1.52%
Public Works				
Salaries & Benefits	\$ 3,735,877	\$ 4,380,548	\$ 644,671	17.26%
Operational	1,504,201	1,618,031	113,830	7.57%
Capital	99,480	436,500	337,020	338.78%
Total	\$ 5,339,558	\$ 6,435,079	\$ 1,095,521	20.52%
Recreation				
Salaries & Benefits	\$ 2,185,439	\$ 2,312,488	\$ 127,049	5.81%
Operational	755,465	908,936	153,471	20.31%
Capital	39,211	175,000	135,789	346.30%
Total	\$ 2,980,115	\$ 3,396,423	\$ 416,309	13.97%
City Development				
Salaries & Benefits	\$ 1,567,645	\$ 1,991,251	\$ 423,606	27.02%
Operational	1,045,728	914,139	(131,589)	-12.58%
Capital	230,898	33,676	(197,222)	-85.42%
Total	\$ 2,844,271	\$ 2,939,066	\$ 94,795	3.33%
Other Financing Uses				N/A
Total	\$ -	\$ -	\$ -	N/A
Total	\$ 47,836,985	\$ 51,377,646	\$ 3,540,662	7.40%

In comparison to the FY 2021 Adopted General Fund Budget, the proposed budget for FY 2022 represents a \$3.5 million or 7.4% year-over-year increase. Much of this increase is attributed to the overall increases in salaries and benefits across functions that was shared earlier. Proposed Salaries and Benefits for FY 2022 are up \$3.1 million or 8.34% over FY 2021. Given that salaries and benefits routinely account for almost eighty percent of the General Fund's Total Expenditures, changes in this expenditure component for routine step increases for staff as well as increases in fringe benefits costs drive the overall budgeted expenditures up each year. The balance of the remaining increase results from the projected growth in Operational Expenditures of \$1.5 million or 16.84%. The decline in Capital Expenditures of \$1.1 million or 57.72% works to offset the increases discussed, bringing down overall FY 2022 projected expenditures.



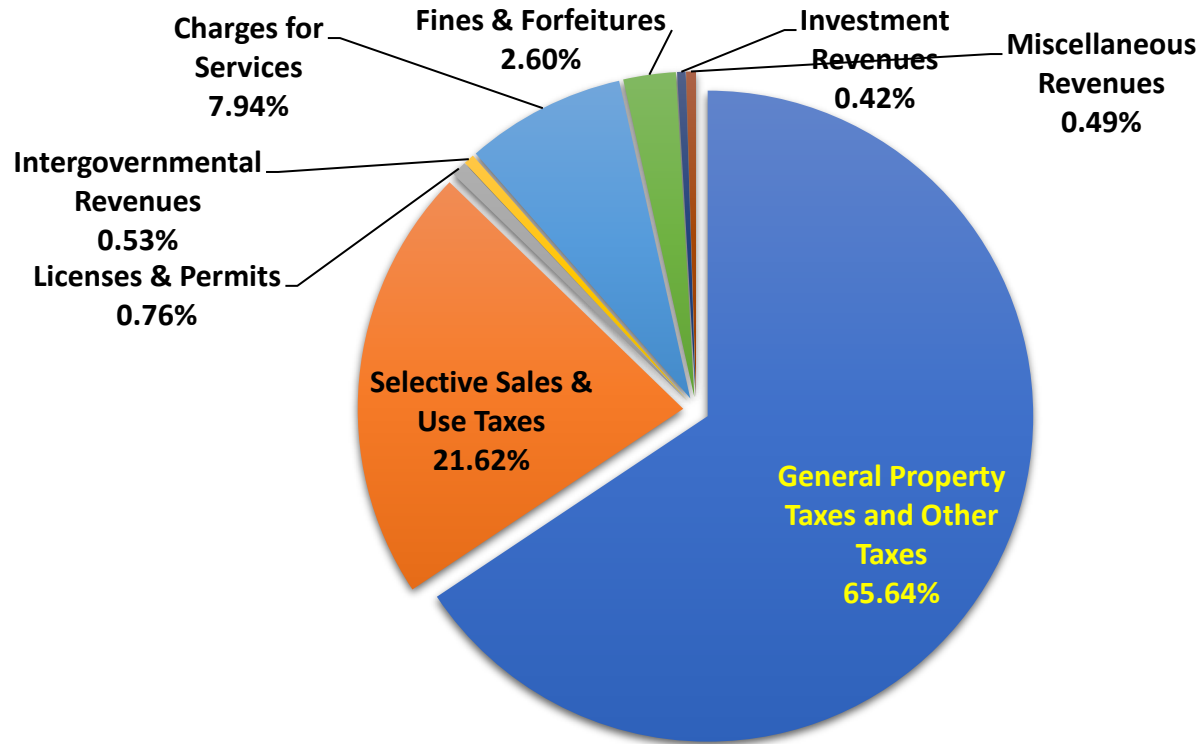
General Fund Revenue Considerations

**City of Warner Robins, GA
General Fund Revenues
FY 2022**



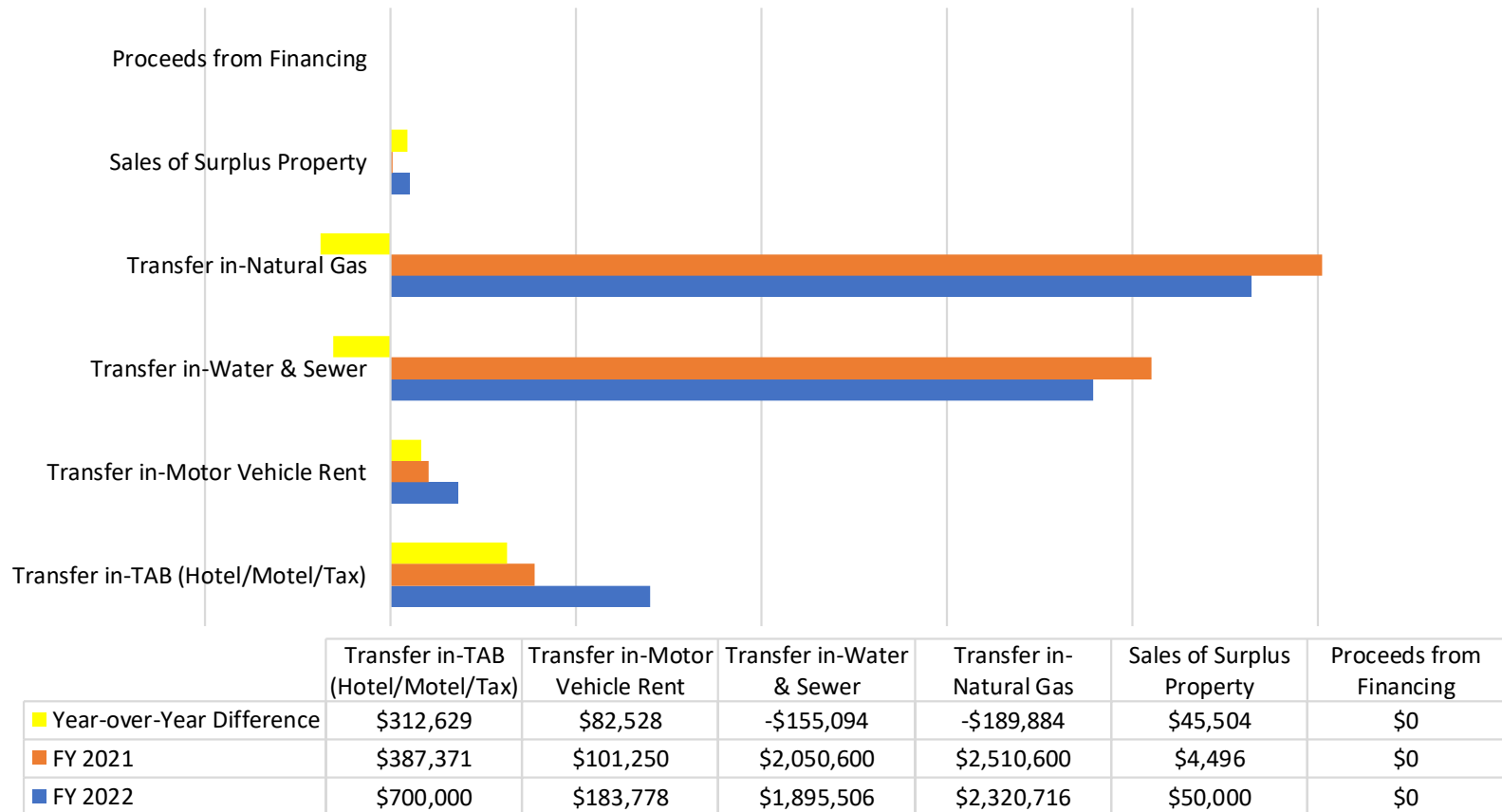
General Property Taxes and Other Taxes	\$27,035,838	65.51%
Selective Sales & Use Taxes	8,965,000	21.72%
Licenses & Permits	418,042	1.01%
Intergovernmental Revenues	200,971	0.49%
Charges for Services	3,238,491	7.85%
Fines & Forfeitures	1,100,000	2.67%
Investment Revenues	150,000	0.36%
Miscellaneous Revenues	160,000	0.39%
Total General Fund Revenues	\$41,268,342	100.00%

**City of Warner Robins, GA
General Fund Revenues
FY 2021**



General Property Taxes and Other Taxes	\$22,911,845	65.64%
Selective Sales & Use Taxes	7,545,511	21.62%
Licenses & Permits	265,836	0.76%
Intergovernmental Revenues	185,030	0.53%
Charges for Services	2,772,903	7.94%
Fines & Forfeitures	908,443	2.60%
Investment Revenues	146,719	0.42%
Miscellaneous Revenues	170,333	0.49%
Total General Fund Revenues	\$34,906,620	100.00%

City of Warner Robins, GA
Other Financing Sources
FY 2022 Budget to FY 2021 Adopted Budget



As reflected in the chart above, the Other Financing Sources, which are primarily comprised of the transfers-in from the Natural Gas and Water & Sewer Enterprise Funds, are projected to realize a total year-over-year increase of \$95,683 or 1.89% in comparison to FY 2021.



City of Warner Robins, GA GENERAL FUND SUMMARY

Revenues, Other Financing Sources & Fund Balance Allocation Comparison FY 2022 Budget to FY 2021 Adopted Budget

Revenue	FY 2021	FY 2022	Dollar Variance	Percent Variance
SUMMARY OF REVENUES AND OTHER FINANCING SOURCES				
General Property Taxes and Other Taxes	\$ 22,911,845	\$ 27,035,838	\$ 4,123,993	18.00%
Selective Sales & Use Taxes	7,545,511	8,965,000	1,419,489	18.81%
Licenses & Permits	265,836	418,042	152,206	57.26%
Intergovernmental Revenues	185,030	200,971	15,941	8.62%
Charges for Services	2,772,903	3,238,491	465,588	16.79%
Fines & Forfeitures	908,443	1,100,000	191,557	21.09%
Investment Revenues	146,719	150,000	3,281	2.24%
Miscellaneous Revenues	170,333	160,000	-10,333	-6.07%
Other Financing Sources	5,054,317	5,150,000	95,683	1.89%
Total	\$ 39,960,937	\$ 46,418,342	\$ 6,457,405	16.16%
FUND BALANCE ALLOCATIONS				
Fund Balance Allocation	6,000,000	4,959,304	-1,040,696	-17.34%
Special Fund Balance Allocation	1,876,048	-	(1,876,048)	-100.00%
Total	\$ 7,876,048	\$ 4,959,304	\$ (2,916,744)	-37.03%
TOTAL REVENUES, OTHER FINANCING SOURCES & FUND BALANCE ALLOCATIONS				
	\$ 47,836,985	\$ 51,377,646	\$ 3,540,661	7.40%
Beginning Fund Balance¹				
	\$ 20,951,403	\$ 19,244,864	\$ (1,706,539)	-8.15%
TOTAL FUNDS AVAILABLE				
	\$ 68,788,388	\$ 70,622,510	\$ 1,834,122	2.67%
Note ¹ : Beginning Fund Balance for FY 2021 includes consideration for encumbrances.				

As reflected above, Total Funds Available for fiscal year 2022 are projected at \$70.6 million, which is \$1.8 million or 2.67% over FY 2021. This increase is primarily the result of the projected gains in Total Revenues and Other Financing Sources, specifically General Property Taxes and Other Taxes as well as Selective Sales & Use Taxes. This has been a consistent trend for the City, as documented in the Annual Financial Report. Refer to Major Funds Historical Financial Trends tab for financial trend reporting for the General Fund.

City of Warner Robins, GA
GENERAL FUND
Revenue, Other Financing Sources & Fund Balance Allocation Comparison
FY 2022 Budget to FY 2021 Adopted Budget

		FY 2019	FY 2020	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	Dollar Variance: FY 2022 Tentative FY 2021 Adopted	Percent Variance: FY 2022 Tentative FY 2021 Adopted
		Actual	Budget	Revised Budget	Actual	Budget	Actual ¹	Budget	Variance (\$)	Variance (%)
41001	Real property-Current Year	\$ 16,082,798	\$ 16,300,000	\$ 16,300,000	\$ 16,967,571	\$ 16,492,654	\$ 17,363,303	\$ 18,805,983	\$ 2,313,329	14.03%
41005	Payments in Lieu of Taxes	54,338	60,000	60,000	11,407	48,979	152,341	60,000	11,021	22.50%
41006	Intangible Property Tax	278,000	260,000	260,000	359,658	293,141	403,594	425,000	131,859	44.98%
41007	Real Estate Transfer Tax	113,143	90,000	90,000	142,907	120,072	115,305	145,000	24,928	20.76%
41050	Title Ad Valorem Tax (TAVT)	404,607	350,000	350,000	211,680	1,192,769	2,057,016	2,350,000	1,157,231	97.02%
41051	Motor Vehicle Tax	1,580,439	1,530,000	1,530,000	1,808,288	229,879	178,043	214,855	(15,024)	-6.54%
41052	Mobile Home Tax	19,295	20,000	20,000	37,267	34,794	18,052	30,000	(4,794)	-13.78%
41101	Electric Franchise Tax	4,145,687	4,120,000	4,120,000	3,883,316	3,639,708	3,449,532	4,000,000	360,292	9.90%
41102	Telephone Franchise Tax	62,688	65,019	65,019	115,238	63,353	61,731	100,000	36,647	57.85%
41103	Cable TV Franchise Tax	763,357	760,000	760,000	740,756	737,919	760,485	765,000	27,081	3.67%
41120	LOST-Peach County Sales Tax	44,739	40,000	40,000	46,152	22,846	38,710	60,000	37,154	162.63%
41401	Penalty & Interest Delinquent Property Tax	75,920	66,000	66,000	44,767	35,731	63,630	70,000	34,269	95.91%
48058	Misc. Add-Ons/Property Tax	17,942	0	0	10,880	0	10,663	10,000	10,000	N/A
	General Property Taxes and Other Taxes	\$ 23,642,953	\$ 23,661,019	\$ 23,661,019	\$ 24,379,886	\$ 22,911,845	\$ 24,672,406	\$ 27,035,838	\$ 4,123,993	18.00%
41152	Alcoholic Beverage Excise	1,094,761	1,060,000	1,060,000	1,151,782	1,018,657	1,012,897	1,250,000	231,343	22.71%
41153	Local Option Mixed Drinks	173,119	150,000	150,000	151,605	153,939	148,617	175,000	21,061	13.68%
41154	Energy Excise Tax	743	0	0	927	789	552	0	(789)	-100.00%
41201	Business & Occupation Taxes	1,635,278	1,550,000	1,550,000	1,547,217	1,497,035	1,699,649	1,700,000	202,965	13.56%
41202	Insurance Premium Tax	4,941,558	4,810,000	4,810,000	5,258,323	4,732,490	5,589,357	5,600,000	867,510	18.33%
41203	Financial Institutions Tax	148,063	150,000	150,000	139,164	136,323	129,275	150,000	13,677	10.03%
41403	Penalty & Interest Delinq Bus & Occupation Taxes	12,475	12,000	12,000	7,119	6,278	24,252	30,000	23,722	377.86%
48059	Misc. Add-Ons/Bus License	63,737	0	0	59,907	0	72,679	60,000	60,000	N/A
	Selective Sales & Use Taxes	\$ 8,069,734	\$ 7,732,000	\$ 7,732,000	\$ 8,316,045	\$ 7,545,511	\$ 8,677,277	\$ 8,965,000	\$ 1,419,489	18.81%
42101	Construction Permits	199,515	200,000	200,000	240,298	165,461	202,712	240,000	74,539	45.05%
42102	Plumbing Permits	85,365	65,000	65,000	47,570	33,329	52,505	80,000	46,671	140.03%
42103	Electric Permits	81,422	75,000	75,000	87,166	61,421	69,366	80,000	18,579	30.25%
42104	Land Disturbance & Zoning Fees	11,295	9,500	9,500	7,110	5,425	9,986	10,000	4,575	84.33%
42105	Reinspection Fees	150	200	200	600	200	50	500	300	150.00%
42108	Misc. Special Permits	10,925	9,000	9,000	11,700	0	6,600	7,542	7,542	N/A
	Licenses & Permits	\$ 388,672	\$ 358,700	\$ 358,700	\$ 394,443	\$ 265,836	\$ 341,219	\$ 418,042	\$ 152,206	57.26%

City of Warner Robins, GA
GENERAL FUND
Revenue, Other Financing Sources & Fund Balance Allocation Comparison
FY 2022 Budget to FY 2021 Adopted Budget

		FY 2019	FY 2020	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	Dollar Variance: FY 2022 Tentative FY 2021 Adopted	Percent Variance: FY 2022 Tentative FY 2021 Adopted
		Actual	Budget	Revised Budget	Actual	Budget	Actual ¹	Budget	Variance (\$)	Variance (%)
43001	Grant Income-Public Safety	52,687	0	3,186	88,001	0	107,911	0	0	N/A
43301	State Grants-WRATS	80,843	105,000	105,000	230,041	142,030	65,417	150,971	8,941	6.30%
43302	State Grants-LMIG	771,318	0	0	855,263	0	0	0	0	N/A
43303	State Grants-Local Assist	0	0	0	0	0	2,520	0	0	N/A
43304	State Grants-Dept of Human Services	50,000	61,310	61,310	50,000	43,000	22,800	50,000	7,000	16.28%
43415	State Grants-CARES Act	0	0	0	0	0	4,063,070	0	0	N/A
43451	State Grants-GEMA Reimbursements	11,583	0	0	13,004	0	0	0	0	N/A
	Intergovernmental Revenues	\$ 966,431	\$ 166,310	\$ 169,496	\$ 1,236,309	\$ 185,030	\$ 4,261,718	\$ 200,971	\$ 15,941	8.62%
44001	Election Fees	0	10,000	10,000	2,520	0	1,008	11,000	11,000	N/A
44002	Planning & Zoning Fees	18,832	16,000	16,000	15,003	10,644	17,481	18,000	7,356	69.11%
44003	Administration Fees	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	1,833,330	2,200,000	0	0.00%
44005	Community Development Reimbursements	3,441	3,800	3,800	13,616	12,439	13,856	15,000	2,561	20.59%
44051	Open Records Request/Police Copies	13,882	12,000	12,000	8,899	8,898	6,494	10,000	1,102	12.38%
44052	Special Police Services	230,658	150,000	150,000	209,571	150,000	29,543	210,000	60,000	40.00%
44102	Clearance/Demolition	7,490	10,000	10,000	4,345	4,345	100	10,000	5,655	130.15%
44104	HO CO - Hwy 247/Other Joint Project	13,350	0	0	3,100	0	3,100	0	0	N/A
44151	Program Fees, Recreation	195,030	195,000	195,000	82,137	65,473	40,757	200,000	134,527	205.47%
44152	Ceramics Fees and Charges	18,360	18,000	18,000	11,601	6,854	8,332	12,000	5,146	75.08%
44153	Concessions	21,574	6,000	6,000	17,311	10,386	7,996	25,000	14,614	140.71%
44171	Golf Course Green Fees	121,685	100,000	100,000	162,432	100,000	145,001	165,000	65,000	65.00%
44172	Golf Course Cart Rentals	134,515	95,000	95,000	174,074	95,000	152,657	175,000	80,000	84.21%
44175	Golf Course Membership Dues	41,618	38,000	38,000	49,716	38,000	34,193	50,000	12,000	31.58%
44176	Golf Course Driving Range Fees	0	0	0	0	0	0	0	0	N/A
44154	Recreation Facilities Rental	66,166	84,000	84,000	36,198	22,509	8,755	75,000	52,491	233.20%
44201	Animal Control and Shelter Fees	39,245	40,000	40,000	36,075	28,355	26,044	40,000	11,645	41.07%
44601	Shop Labor	25,480	20,000	20,000	21,994	20,000	15,479	22,491	2,491	12.46%
	Charges for Services	\$ 3,151,326	\$ 2,997,800	\$ 2,997,800	\$ 3,047,090	\$ 2,772,903	\$ 2,344,124	\$ 3,238,491	\$ 465,588	16.79%

City of Warner Robins, GA
GENERAL FUND
Revenue, Other Financing Sources & Fund Balance Allocation Comparison
FY 2022 Budget to FY 2021 Adopted Budget

		FY 2019	FY 2020	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	Dollar Variance: FY 2022 Tentative FY 2021 Adopted	Percent Variance: FY 2022 Tentative FY 2021 Adopted
		Actual	Budget	Revised Budget	Actual	Budget	Actual ¹	Budget	Variance (\$)	Variance (%)
45001	Municipal Court Fines	1,010,401	1,007,880	1,007,880	1,097,787	908,443	940,180	1,100,000	191,557	21.09%
45010	Litter Liens	19,461	0	0	19,915	0	12,872	0	0	N/A
	Fines & Forfeitures	\$ 1,029,862	\$ 1,007,880	\$ 1,007,880	\$ 1,117,703	\$ 908,443	\$ 953,052	\$ 1,100,000	\$ 191,557	21.09%
46001	Interest Revenues	349,824	330,000	330,000	147,113	146,719	8,907	150,000	3,281	2.24%
	Investment Revenues	\$ 349,824	\$ 330,000	\$ 330,000	\$ 147,113	\$ 146,719	\$ 8,907	\$ 150,000	\$ 3,281	2.24%
47009	Contributions & Donations	697	20,000	20,640	10,803	100	0	10,000	9,900	9900.00%
47010	Contributions Veteran Park City Hall	1,530	0	0	0	0	475	510	510	N/A
48001	Rental Income	65,151	13,000	13,000	44,395	40,080	38,256	40,000	(80)	-0.20%
48002	Auditorium Rent	7,860	3,000	3,000	3,996	2,397	(1,503)	4,000	1,603	66.88%
48053	Miscellaneous Income	16,149	90,000	90,000	10,611	73,988	8,359	20,000	(53,988)	-72.97%
48054	Vendors Comp-Sales Tax	642	0	0	773	0	784	0	0	N/A
48101	Insurance Recoveries	144,677	85,000	124,070	57,361	53,768	95,490	85,490	31,722	59.00%
	Miscellaneous Revenues	\$ 236,706	\$ 211,000	\$ 250,710	\$ 127,939	\$ 170,333	\$ 141,861	\$ 160,000	\$ (10,333)	-6.07%
	Total General Fund Revenues	\$ 37,835,508	\$ 36,464,709	\$ 36,507,605	\$ 38,766,529	\$ 34,906,620	\$ 41,400,565	\$ 41,268,342	\$ 6,361,722	18.22%
49016	Transfer in-TAB (Hotel/Motel Tax)	714,534	700,000	700,000	617,642	387,371	477,320	700,000	312,629	80.71%
49017	Transfer in-Motor Vehicle Rent	0	0	0	34,285	101,250	154,606	183,778	82,528	81.51%
49053	Transfer in-Water & Sewer	2,050,600	2,050,600	2,050,600	2,050,600	2,050,600	1,708,840	1,895,506	(155,094)	-7.56%
49054	Transfer in-Natural Gas	2,510,600	2,510,600	2,510,600	2,510,600	2,510,600	2,092,170	2,320,716	(189,884)	-7.56%
49201	Sales of Surplus Property	50,784	50,000	50,000	4,510	4,496	138,783	50,000	45,504	1012.10%
49303	Proceeds from Financing	229,300	0	0	175,280	0	0	0	0	N/A
	Total Other Financing Sources	\$ 5,555,818	\$ 5,311,200	\$ 5,311,200	\$ 5,392,917	\$ 5,054,317	\$ 4,571,718	\$ 5,150,000	\$ 95,683	1.89%
	Total General Fund Revenues and Other Financing Sources	\$ 43,391,326	\$ 41,775,909	\$ 41,818,805	\$ 44,159,446	\$ 39,960,937	\$ 45,972,283	\$ 46,418,342	\$ 6,457,405	16.16%
	Fund Balance Allocation	-	5,597,007	2,600,000	-	6,000,000	-	4,959,304	(1,040,696)	-17.34%
	Special Fund Balance Allocation	-	-	-	-	1,876,048	-	-	(1,876,048)	-100.00%
	Total Fund Balance Allocation	\$ -	\$ 5,597,007	\$ 2,600,000	\$ -	\$ 7,876,048	\$ -	\$ 4,959,304	\$ (2,916,744)	-37.03%
	Total General Fund Revenues, Other Financing Sources and Fund Balance Allocations	\$ 43,391,326	\$ 47,372,916	\$ 44,418,805	\$ 44,159,446	\$ 47,836,985	\$ 45,972,283	\$ 51,377,646	\$ 3,540,661	7.40%

¹ Represents year-to-date actuals through 4/30/2021

History of Mill Levy

Calendar Year (CY) Ad Valorem Tax Digest Millage Rates

FY 2016 – FY 2022

(For portion of City in Houston County and Houston County School District)

	Fiscal Year	Calendar Year	State	City	Houston County	School District	Combined	
	2016	2015	0.050	9.979	9.950	13.340	33.319	
	2017	2016	0.000	9.979	9.950	13.340	33.269	
	2018	2017	0.000	9.983	9.935	13.320	33.238	
	2019	2018	0.000	9.980	9.935	13.297	33.212	
	2020	2019	0.000	9.980	9.935	13.297	33.212	
	2021	2020	0.000	9.980	9.935	13.297	33.212	
	2022	2021	0.000	Note ¹	Note ¹	Note ¹	Note ¹	

(For portion of City in Peach County and Peach County School District)

	Fiscal Year	Calendar Year	State	City	Peach County	School District	Combined	
	2016	2015	0.050	9.990	14.555	17.000	41.595	
	2017	2016	0.000	8.492	14.555	17.000	40.047	
	2018	2017	0.000	8.825	14.616	17.073	40.514	
	2019	2018	0.000	8.845	14.546	16.989	40.380	
	2020	2019	0.000	8.550	14.473	16.902	39.925	
	2021	2020	0.000	8.660	14.403	16.905	39.968	
	2022	2021	0.000	Note ¹	Note ¹	Note ¹	Note ¹	

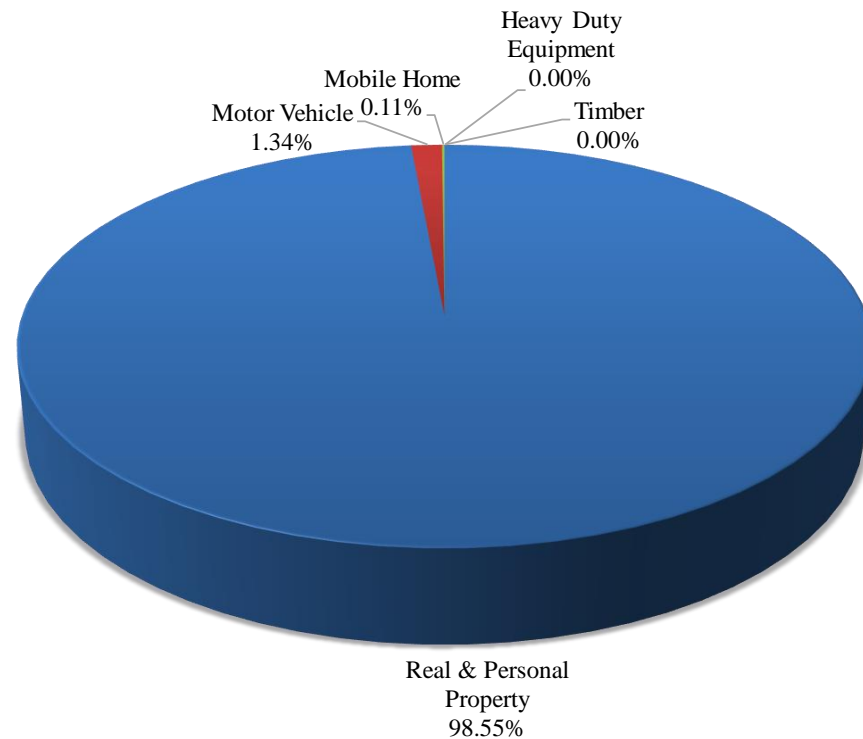
Note¹: Information not available at time of publication.

The actual mill levies for the City of Warner Robins and overlapping governments for fiscal years 2016 through 2021 are reflected in the tables above. As shown, for the City, this represents the Maintenance & Operations (M&O) mill levy, which is dedicated to meeting the overall day-to-day operational needs of the city as a whole. Given that the City has property located in both Houston County and Peach County, a millage rate is levied for each respective county. The millage rate for property located in Peach County includes a Local Option Sales Tax (LOST) rollback of 1.43 mills.

The General Fund budget proposal for FY 2022 follows the precedent established in prior fiscal years, which is acceptance of the natural growth realized in the property tax digest in the establishment of the mill levy.

**Gross Maintenance & Operations (M&O) Property Tax Digest
Actual, FY 2021**

CITY OF WARNER ROBINS, HOUSTON COUNTY



As reflected, Real and Personal Property account for over 98.55% of the actual gross M&O property tax digest for FY 2021. Of the two, real property, which includes both commercial and residential properties, consistently account for the lion's share of values in this category. Additionally, as in prior years, for the City of Warner Robins an overwhelming portion of the tax digest is residential properties.

**CITY OF WARNER ROBINS,
HOUSTON COUNTY**
Year-over-Year Maintenance & Operations (M&O) Tax Digest
Actual FY 2016 – FY 2021

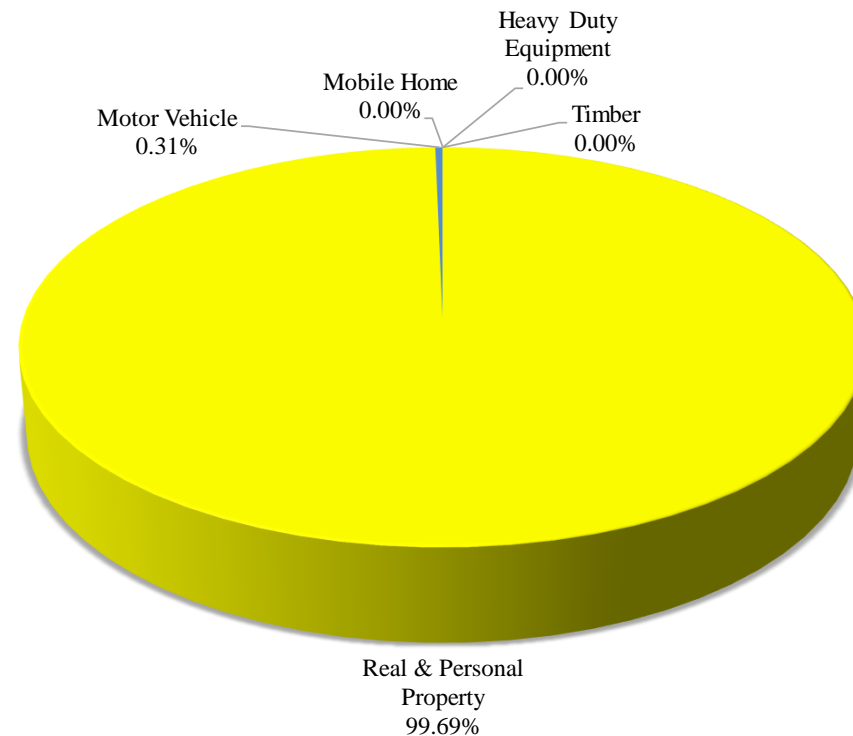
											Comparison FY 2021 to FY 2020			
	Final FY 2016 (CY 2015) Tax Digest	Percent Gross Digest	Final FY 2017 (CY 2016) Tax Digest	Percent Gross Digest	Final FY 2018 (CY 2017) Tax Digest	Percent Gross Digest	Final FY 2019 (CY 2018) Tax Digest	Percent Gross Digest	Final FY 2020 (CY 2019) Tax Digest	Percent Gross Digest	FY 2021 (CY 2020) Tax Digest	Percent Gross Digest	FY21- FY20 Dollar Variance	FY21 - FY20 Percent Variance
Real & Personal Property	1,584,165,985	94.41%	1,616,861,386	95.82%	1,639,463,355	96.90%	\$1,680,446,823	97.69%	1,788,842,877	98.22%	\$1,840,524,799	98.55%	51,681,922	2.89%
Motor Vehicle	91,185,230	5.43%	68,182,500	4.04%	50,123,800	2.96%	37,600,970	2.19%	30,433,080	1.67%	25,099,660	1.34%	(5,333,420)	-17.53%
Mobile Home	2,532,101	0.15%	2,305,633	0.14%	2,353,759	0.14%	2,212,931	0.13%	2,014,143	0.11%	2,005,170	0.11%	(8,973)	-0.45%
Timber	-	0.00%	-	0.00%	7,492	0.00%	-	0.00%	-	0.00%	-	0.00%	0	#DIV/0!
Heavy Duty Equipment	-	0.00%	29,977	0.00%	16,580	0.00%	-	0.00%	19,356	0.00%	31,917	0.00%	12,561	64.89%
Gross Digest	1,677,883,316	100.00%	1,687,379,496	100.0%	1,691,964,986	100.0%	1,720,260,724	100.0%	1,821,309,456	100.0%	1,867,661,546	100.0%	46,352,090	2.54%
Exemptions - M&O	(70,623,639)		(77,379,870)		(82,386,562)		(36,142,866)		(93,289,210)		(98,006,991)		(4,717,781)	5.06%
Net M&O Digest	1,607,259,677		1,609,999,626		1,609,578,424		1,684,117,858		1,728,020,246		1,769,654,555		41,634,309	2.41%
Adjusted Net M&O Digest	\$ 1,607,259,677		\$ 1,609,999,626		\$ 1,609,578,424		\$ 1,684,117,858		\$ 1,728,020,246		\$ 1,769,654,555		\$ 41,634,309	2.41%

FY = Fiscal Year
CY = Calendar Year

Note ¹: Ga Department of Revenue Digest Summaries; <https://sso.dor.ga.gov/digestsummaries>

**Gross Maintenance & Operations (M&O) Property Tax Digest
Actual, FY 2021**

CITY OF WARNER ROBINS, PEACH COUNTY



As reflected, Real and Personal Property account for over 99.69% or nearly 100% of the actual gross M&O property tax digest for FY 2021. Of the two, real property, which includes both commercial and residential properties, consistently account for the lion's share of values in this category. Additionally, as in prior years, for the City of Warner Robins an overwhelming portion of the tax digest is attributed to residential properties.

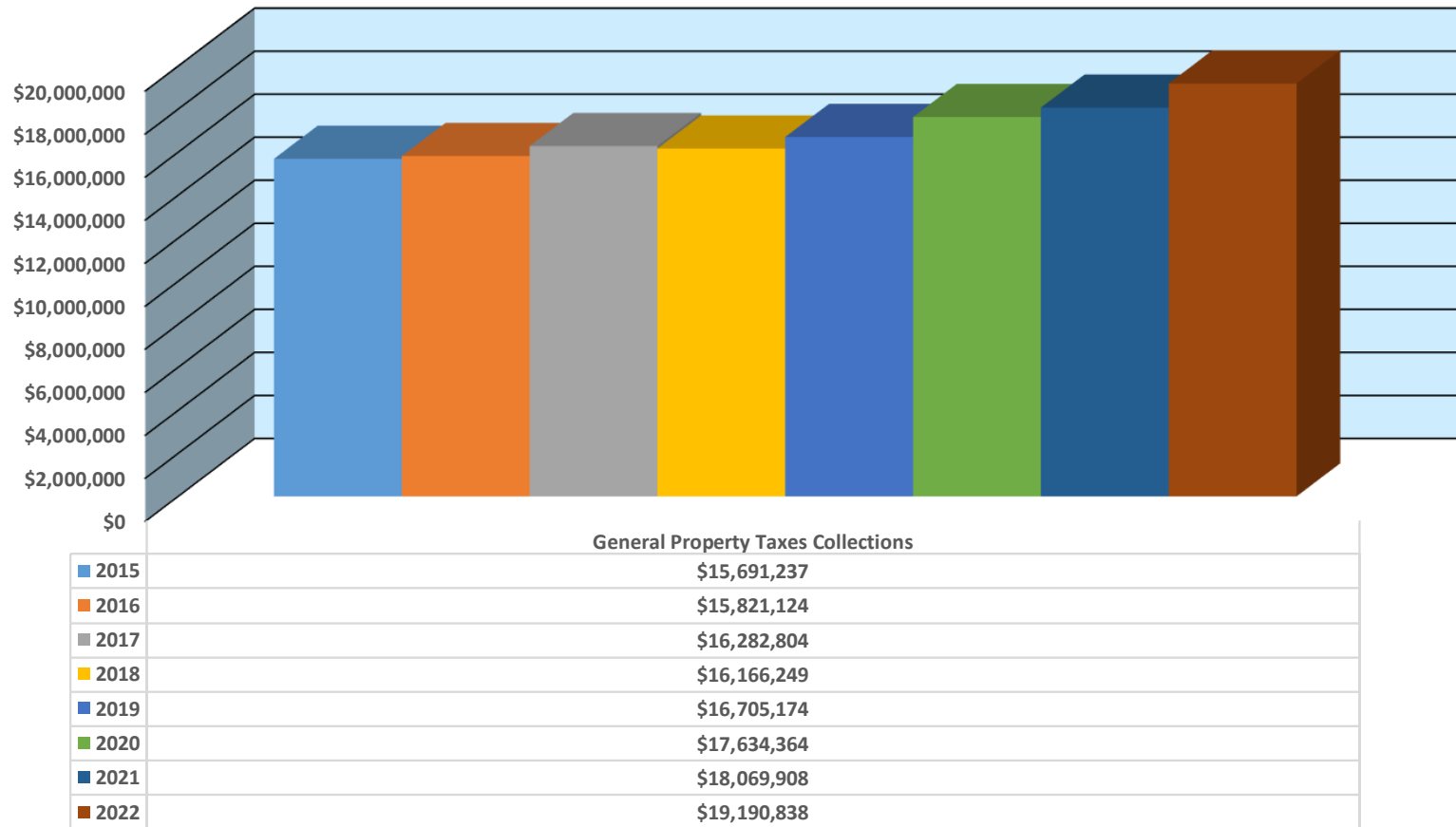
**CITY OF WARNER ROBINS,
PEACH COUNTY**
Year-over-Year Maintenance & Operations (M&O) Tax Digest
Actual FY 2016 – FY 2021

											Comparison FY 2021 to FY 2020			
	Final FY 2016 (CY 2015) Tax Digest	Percent Gross Digest	Final FY 2017 (CY 2016) Tax Digest	Percent Gross Digest	Final FY 2018 (CY 2017) Tax Digest	Percent Gross Digest	Final FY 2019 (CY 2018) Tax Digest	Percent Gross Digest	Final FY 2020 (CY 2019) Tax Digest	Percent Gross Digest	FY 2021 (CY 2020) Tax Digest	Percent Gross Digest	FY21- FY20 Dollar Variance	FY21 - FY20 Percent Variance
Real & Personal Property	20,445,460	97.25%	22,087,482	98.12%	27,814,061	98.97%	\$29,788,004	99.22%	29,084,811	99.32%	\$35,832,225	99.69%	6,747,414	23.20%
Motor Vehicle	577,570	2.75%	422,750	1.88%	289,670	1.03%	235,170	0.78%	199,720	0.68%	113,120	0.31%	(86,600)	-43.36%
Mobile Home	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	0	#DIV/0!
Timber	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	0	#DIV/0!
Heavy Duty Equipment	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	0	#DIV/0!
Gross Digest	21,023,030	100.00%	22,510,232	100.0%	28,103,731	100.0%	30,023,174	100.0%	29,284,531	100.0%	35,945,345	100.0%	6,660,814	22.75%
Exemptions - M&O	(154,031)		(29,362)		(338,356)		(652,429)		(611,843)		(581,236)		30,607	-5.00%
Net M&O Digest	20,868,999		22,480,870		27,765,375		29,370,745		28,672,688		35,364,109		6,691,421	23.34%
Adjusted Net M&O Digest	\$ 20,868,999		\$ 22,480,870		\$ 27,765,375		\$ 29,370,745		\$ 28,672,688		\$ 35,364,109		\$ 6,691,421	23.34%

FY = Fiscal Year
CY = Calendar Year

Note ¹: Ga Department of Revenue Digest Summaries; <https://sso.dor.ga.gov/digestsummaries>

City of Warner Robins, GA
General Property Taxes Collections
FY 2015 – FY 2022



General Property Taxes Collections for fiscal years 2015-2020 represent actual collections received. Fiscal years 2021 and 2022 are projected amounts. As shown for the prior three consecutive years the City has realized a year-over-year gain in tax collections. This trend is projected to continue as the City benefits from the on-going growth in new homes and other property additions experienced around the City.



GENERAL PROPERTY TAXES
Property Tax Digest, Levies and Revenues
Actual FY 2015 - FY 2020
Projected FY 2021 and FY 2022

Fiscal Year	Calendar Year	Warner Robins, Houston County Net M&O Tax Digest Levy ¹	Warner Robins, Peach County Net M&O Tax Digest Levy ¹	Total Net M&O Tax Digest Levy ¹	Net M&O Tax Digest Change	Net M&O Tax Digest Percent Change	Total General Property Taxes Collections ²	Property Tax Collections Change (Dollars)	Property Tax Collections Change (Percent)
2015	2014	\$16,478,607	\$212,084	\$16,690,691	-\$764,672	-4.38%	\$15,691,237	\$54,169	0.35%
2016	2015	\$16,038,844	\$208,481	\$16,247,325	-\$443,366	-2.66%	\$15,821,124	\$129,887	0.83%
2017	2016	\$16,066,186	\$190,908	\$16,257,094	\$9,769	0.06%	\$16,282,804	\$461,680	2.92%
2018	2017	\$16,068,421	\$245,029	\$16,313,450	\$56,356	0.35%	\$16,166,249	-\$116,555	-0.72%
2019	2018	\$16,807,496	\$259,784	\$17,067,280	\$753,830	4.62%	\$16,705,174	\$538,925	3.33%
2020	2019	\$17,245,642	\$245,151	\$17,490,793	\$423,513	2.48%	\$17,634,364	\$929,190	5.56%
2021	2020	\$17,661,152	\$306,253	\$17,967,405	\$476,612	2.72%	\$18,069,908	\$435,544	2.47%
2022	2021	Note ³	Note ³	Note ³	Note ³	Note ³	\$19,190,838	\$1,120,930	6.20%

Projected General Property Taxes for fiscal year 2022 include the following:

- Real Property-Current Year \$18,805,983
- Payment in Lieu of Taxes \$60,000
- Motor Vehicle Tax \$214,855
- Mobile Home Tax \$30,000
- Penalty & Interest Delinquent Property Tax \$70,000
- Misc. Add-Ons/Property Tax \$10,000
- Total Projected FY 2022 General Property Taxes \$19,190,838

Note ¹: Ga Department of Revenue Digest Summaries; <https://sso.dor.ga.gov/digestsummaries>

Note ²: City of Warner Robins' Annual Financial Report; <https://www.wrga.gov/268/Finance>. Reported amounts for FY 2021 and FY 2022 represent current projections.

Note ³: Information not available at time of publication.



General Fund Fund Balance

FUND BALANCE

Categories of Fund Balance

Type	
Non-spendable	Amounts that cannot be spent either because they are in a non-spendable form or because they are legally or contractually required to be maintained intact. For the City of Warner Robins, inventories and prepaid items are categorized as non-spendable fund balance given that they are assets that are not in a spendable form.
Restricted	Constraints placed on the use of these resources are either (1) externally imposed conditions by creditors, grantors, contributors, or laws and regulations of other governments or (2) imposed by law through constitutional provisions or enabling legislation. Forfeitures are classified by the City as being restricted because their use is restricted by State Statute for police investigative expenditures.
Committed	Amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the City Council. The formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a resolution or ordinance approved by the City Council as the governing authority of the City. Committed fund balance also should incorporate contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.
Assigned	Amounts that are constrained by the City's intent to be used for specific purposes, but are neither restricted nor committed. The City Council may assign fund balance. The assignment of fund balance can also be delegated by City Council to management through the budgeting process.
Unassigned	The residual classification for the General Fund. This classification represents fund balance that has not been restricted, committed, or assigned to specific purposes within the General Fund. In addition, this classification of fund balance includes any negative residual fund balance of any other governmental fund that cannot be eliminated by the offsetting of assigned balance amounts.
Other	<p>When both restricted and unrestricted resources are available for use for the same purpose, the City will start with the most restricted category and spend those funds first before moving down to the next category with available funds.</p> <p>When committed, assigned and unassigned resources are available for use for the same purpose, the City will start with the most restricted category and spend those funds first before moving down to the next category with available funds. The City, however, reserves the right to selectively spend the unassigned fund balance amounts first to defer the use of the other classified funds.</p>

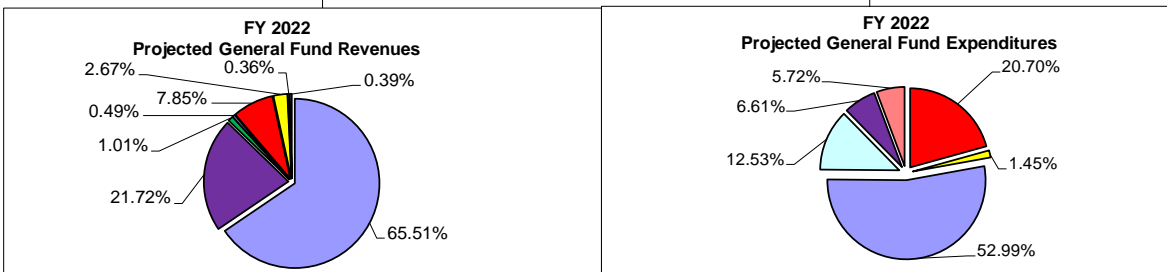
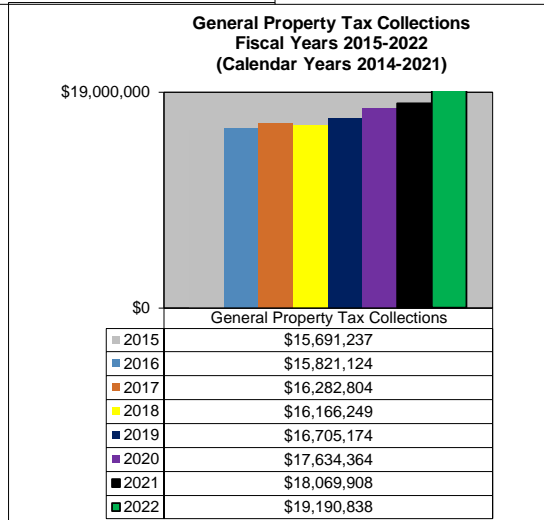
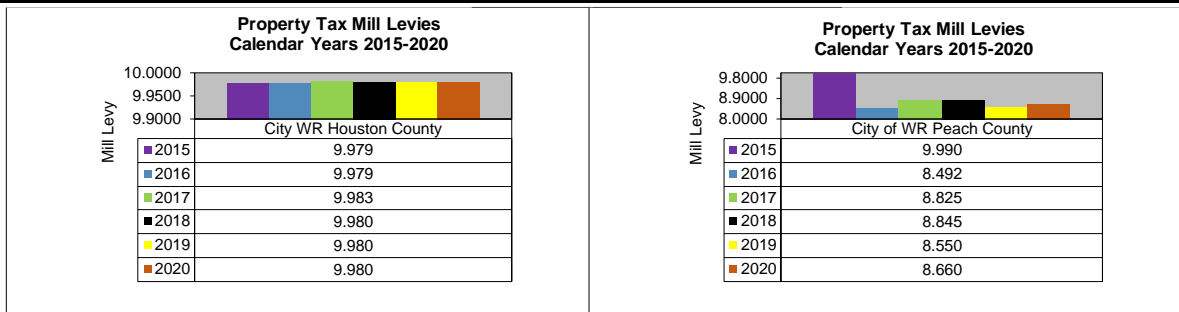


General Fund Summary

City of Warner Robins, GA

General Fund Operating Budget

For Fiscal Year July 1, 2021 through June 30, 2022



General Property Taxes & Other Taxes	\$27,035,838	65.51%
Selective Sales & Use Taxes	8,965,000	21.72%
Licenses & Permits	418,042	1.01%
Intergovernmental Revenues	200,971	0.49%
Charges for Services	3,238,491	7.85%
Fines & Forfeitures	1,100,000	2.67%
Investment Revenues	150,000	0.36%
Miscellaneous Revenues	160,000	0.39%
Total Revenues	\$41,268,342	100.00%

Transfers In	5,100,000
Sale of Assets	50,000
General Fund Balance Allocation	4,959,304
Total Revenues and Fund Balance Usage	\$51,377,646

General Government	\$10,634,963	20.70%
Judicial	747,304	1.45%
Public Safety	27,224,811	52.99%
Public Works	6,435,079	12.53%
Recreation	3,396,423	6.61%
City Development	2,939,066	5.72%
Total Expenditures by Function	\$51,377,646	100.00%

Total Expenditures **\$51,377,646**

Mayor and City Council

Derek Mack, Post 1
Charlie Bibb, Post 2
Keith Lauritsen, Post 3

Kevin Lashley, Post 4
Clifford Holmes, Post 5
Larry Curtis, Post 6



City of Warner Robins, GA

GENERAL FUND

Statement of Revenues, Expenditures and Changes in Fund Balance Comparison of FY 2021 Adopted Budget to FY 2022 Tentative Budget

	FY 2020 Year-end Actual	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance: FY 2022 Tentative FY 2021 Adopted	Percent Variance: FY 2022 Tentative FY 2021 Adopted
REVENUES					
General Property Taxes and Other Taxes	\$ 24,379,886	\$ 22,911,845	\$ 26,399,855	\$ 3,488,010	15.22%
Selective Sales & Use Taxes	8,316,045	7,545,511	8,965,000	1,419,489	18.81%
Licenses & Permits	394,443	265,836	418,042	152,206	57.26%
Intergovernmental Revenues	1,236,309	185,030	200,971	15,941	8.62%
Charges for Services	3,047,090	2,772,903	3,238,491	465,588	16.79%
Fines & Forfeitures	1,117,703	908,443	1,100,000	191,557	21.09%
Investment Revenues	147,113	146,719	150,000	3,281	2.24%
Miscellaneous Revenues	127,939	170,333	160,000	(10,333)	-6.07%
Total Revenues	38,766,528	34,906,620	40,632,359	5,725,739	16.40%
EXPENDITURES					
General Government	7,191,357	9,227,734	10,510,386	1,282,652	13.90%
Judicial	575,458	628,076	747,304	119,228	18.98%
Public Safety	24,723,021	26,817,231	27,224,811	407,580	1.52%
Public Works	5,315,802	5,339,558	6,435,079	1,095,521	20.52%
Recreation	3,484,216	2,980,115	3,396,423	416,308	13.97%
City Development	2,224,341	2,844,271	2,864,722	20,451	0.72%
Debt Service	39,051	-	-	0	N/A
Total Expenditures	43,553,246	47,836,985	51,178,725	3,341,740	6.99%
Excess of Revenues Over/(Under) Expenditures	(4,786,718)	(12,930,365)	(10,546,366)	2,383,999	-18.44%
Other Financing Sources (Uses)					
Proceeds from Capital Lease	175,280	-	-	-	N/A
Transfer In	5,213,127	5,049,821	5,700,000	650,179	12.88%
Transfer Out	(785,000)	-	-	-	N/A
Sale of Assets	4,510	4,496	50,000	45,504	1012.10%
General Fund Balance Allocation	-	6,000,000	4,796,366	(1,203,634)	-20.06%
Special General Fund Balance Allocation	-	1,876,048	-	(1,876,048)	-100.00%
Total Other Financing Sources (Uses)	4,607,917	12,930,365	10,546,366	(2,383,999)	-18.44%
NET CHANGE IN FUND BALANCES	(178,801)	-	-	-	N/A
Fund Balance, Beginning	18,977,190	20,951,403	20,699,952	(251,451)	-1.20%
Fund Balance, Ending	\$ 18,798,389	\$ 20,699,952	\$ 20,699,952	\$ -	0.00%



City of Warner Robins, GA
Tentative General Fund Budget and Projected Budgets - All Funds
July 1, 2021 - June 30, 2022

Description	Total		2018 SPLOST	WRPFA	Sanitation	Water & Sewer	Natural Gas	Storm Water	Other Non-Major
	All Funds	General Fund	Capital Projects	Capital Projects				Drainage	
			Fund	Fund	Enterprise Fund	Enterprise Fund	Enterprise Fund	Enterprise Fund	Funds
ANTICIPATED REVENUES									
General Property & Other Taxes	\$ 29,459,616	\$ 27,035,838	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,423,778
Selective Sales & Use Taxes	8,965,000	8,965,000	-	-	-	-	-	-	-
Licenses and Permits	418,042	418,042	-	-	-	-	-	-	-
Fines and Forfeitures	1,592,306	1,100,000	-	-	-	-	-	-	492,306
Intergovernmental Revenues	7,556,014	200,971	6,228,228	-	-	-	-	-	1,126,815
Charges for Services	47,114,888	3,238,491	-	-	7,477,086	17,632,373	15,915,070	2,851,868	-
Contributions	94,909	-	-	-	-	-	-	-	94,909
Investment Revenues	943,578	150,000	2,500	1,500	10,490	4,000	768,000	-	7,088
Other Revenues	5,964,961	160,000	-	-	189,592	1,781,957	3,742,562	55,150	35,700
Total Anticipated Revenues	\$ 102,109,314	\$ 41,268,342	\$ 6,230,728	\$ 1,500	\$ 7,677,168	\$ 19,418,330	\$ 20,425,632	\$ 2,907,018	\$ 4,180,596
Transfers From Other Funds	6,201,900	5,100,000	-	261,900	-	-	-	-	840,000
Sale of Fixed Assets	52,000	50,000	-	-	-	2,000	-	-	-
General Fund Balance Allocation	4,959,304	4,959,304	-	-	-	-	-	-	-
Fund Balance 7/1/2021	153,425,862	19,244,864	14,928,313	5,786,054	(914,207)	60,246,235	20,106,962	19,606,606	14,421,035
Total Funds Available	\$ 266,748,380	\$ 70,622,510	\$ 21,159,041	\$ 6,049,454	\$ 6,762,961	\$ 79,666,565	\$ 40,532,594	\$ 22,513,624	\$ 19,441,631
ANTICIPATED EXPENDITURES									
General Government	\$ 10,634,963	\$ 10,634,963	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Judicial	747,304	747,304	-	-	-	-	-	-	-
Public Safety	27,292,011	27,224,811	-	-	-	-	-	-	67,200
Public Works	6,435,079	6,435,079	-	-	-	-	-	-	-
Recreation	3,446,123	3,396,423	-	-	-	-	-	-	49,700
City Development	5,488,388	2,939,066	-	-	-	-	-	-	2,549,322
Downtown Development	38,602	-	-	-	-	-	-	-	38,602
Sanitation Services	9,014,800	-	-	-	9,014,800	-	-	-	-
Public Works, Water & Sewer Distribution	16,057,923	-	-	-	-	16,057,923	-	-	-
Public Works, Natural Gas Distribution	18,648,816	-	-	-	-	-	18,648,816	-	-
Storm Water Management	3,543,696	-	-	-	-	-	-	3,543,696	-
Capital Outlay	31,871,585	-	17,934,041	5,010,179	-	-	-	-	8,927,365
Debt Service	7,808,513	-	3,225,000	1,039,275	-	3,454,388	89,850	-	-
Total Expenditures	\$ 141,027,803	\$ 51,377,646	\$ 21,159,041	\$ 6,049,454	\$ 9,014,800	\$ 19,512,311	\$ 18,738,666	\$ 3,543,696	\$ 11,632,189
Transfers to Other Funds	6,201,900	-	-	-	-	1,895,506	2,320,716	-	1,985,678
Fund Balance 6/30/2022	\$ 119,518,677	\$ 19,244,864	\$ -	\$ -	\$ (2,251,839)	\$ 58,258,748	\$ 19,473,212	\$ 18,969,928	\$ 5,823,764



Major Funds

Historical Financial Trends

City of Warner Robins, GA
GENERAL FUND
HISTORICAL TRENDS

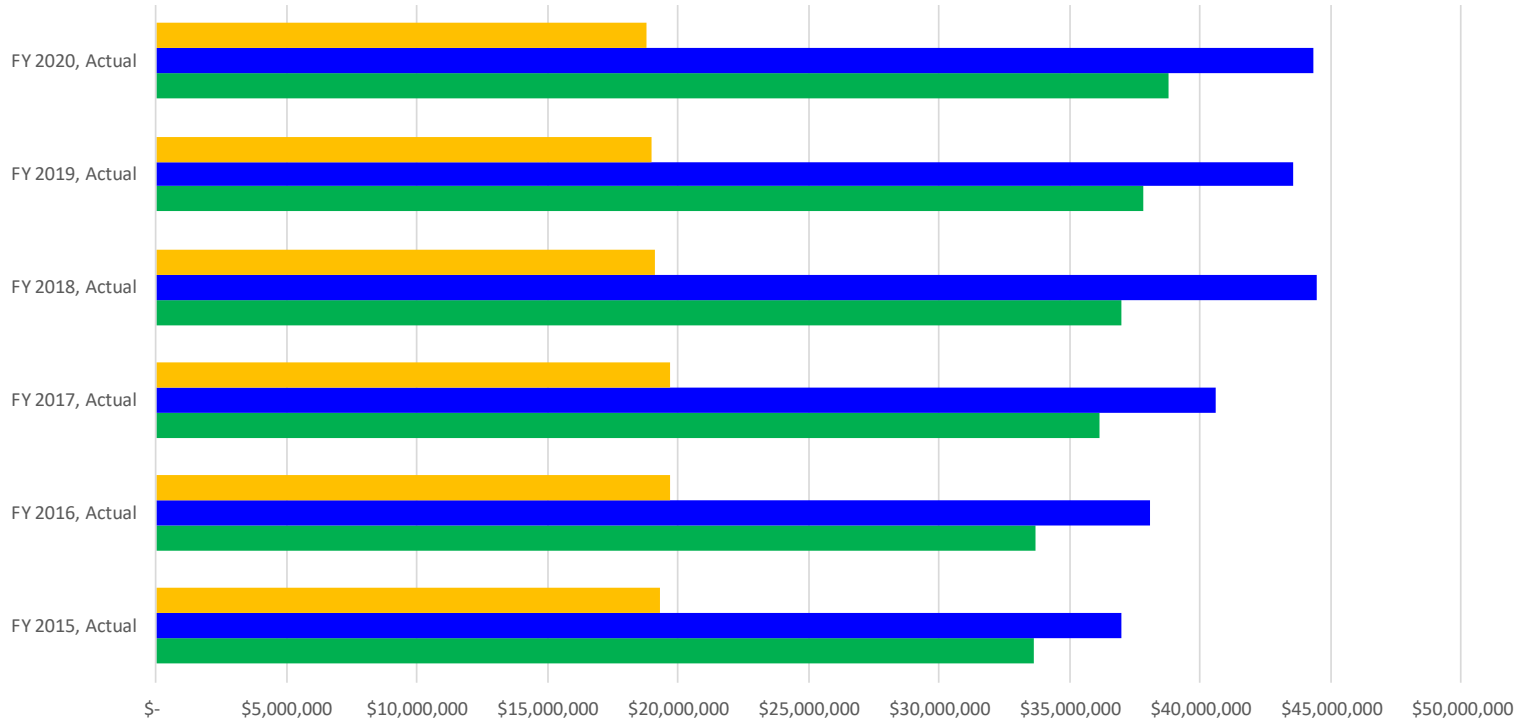
Actual ¹
FY 2015 - FY 2020

	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
REVENUES						
General Property Taxes	\$ 15,691,237	\$ 15,821,124	\$ 16,282,804	\$ 16,166,249	\$ 16,705,174	\$ 17,634,364
Other Taxes	12,474,470	12,576,838	13,579,873	14,349,190	15,007,514	15,061,565
Licenses and Permits	215,877	324,839	345,204	369,171	388,672	394,444
Fines and Forfeitures	1,197,148	1,028,812	965,576	1,042,734	1,029,862	1,117,702
Intergovernmental	726,698	701,403	1,029,513	1,075,549	966,431	1,236,309
Other Revenue	3,327,644	3,244,718	3,926,899	4,004,289	3,737,855	3,322,144
Total Revenues	33,633,074	33,697,734	36,129,869	37,007,182	37,835,508	38,766,528
EXPENDITURES						
General Government	6,559,942	7,340,834	7,563,195	7,824,227	7,676,725	7,766,815
Public Safety	20,686,367	21,271,127	21,343,013	22,622,447	23,945,281	24,723,021
Recreation	2,191,623	1,953,129	2,935,323	3,315,365	3,075,217	3,484,216
Public Works	5,134,089	5,418,290	6,157,949	5,927,484	5,188,041	5,315,802
City Development	1,085,644	1,254,816	1,522,433	4,039,197	2,093,512	2,224,341
Payments to Other Governmental Agencies	795,810	753,120	877,433	728,414	777,835	-
Debt Service:						
Principal	-	-	-	-	-	32,093
Interest	-	-	-	-	653,916	6,958
Total Expenditures	36,453,475	37,991,316	40,399,346	44,457,134	43,410,527	43,553,246
Excess (deficiency) of Revenues over (under) Expenditures	(2,820,401)	(4,293,582)	(4,269,477)	(7,449,952)	(5,575,019)	(4,786,718)
OTHER FINANCING SOURCES (USES)						
Proceeds from Contract Payable	-	-	-	2,190,000	-	-
Proceeds from Capital Lease	-	-	-	-	-	175,280
Sale of Assets	69,484	2,838	3,561	55,513	50,784	4,510
Transfers In	4,466,279	4,731,041	4,542,830	4,616,980	5,505,034	5,213,127
Transfers Out	(555,000)	(78,914)	(224,473)	-	(137,000)	(785,000)
Total Other Financing Sources (Uses)	3,980,763	4,654,965	4,321,918	6,862,493	5,418,818	4,607,917
Net Change in Fund Balances	1,160,362	361,383	52,441	(587,459)	(156,201)	(178,801)
Fund Balance, Beginning	18,146,664	19,307,026	19,668,409	19,720,850	19,133,391	18,977,190
Fund Balance, Ending	\$ 19,307,026	\$ 19,668,409	\$ 19,720,850	\$ 19,133,391	\$ 18,977,190	\$ 18,798,389

Source: City's Annual Financial Report

Note ¹: Represents Actual amounts per Statement of Revenues, Expenditures and Changes in Fund Balance for respective fiscal year end.

Relationship of Revenues, Expenditures + Transfers Out and Ending Fund Balance
GENERAL FUND
Actual FY 2015 - FY 2020



	FY 2015, Actual	FY 2016, Actual	FY 2017, Actual	FY 2018, Actual	FY 2019, Actual	FY 2020, Actual
Ending Fund Balance	\$19,307,026	\$19,668,409	\$19,720,850	\$19,133,391	\$18,977,190	\$18,798,389
Total Expenditures and Transfers	\$37,008,475	\$38,070,230	\$40,623,819	\$44,457,134	\$43,547,527	\$44,338,246
Total Revenues	\$33,633,074	\$33,697,734	\$36,129,869	\$37,007,182	\$37,835,508	\$38,766,528

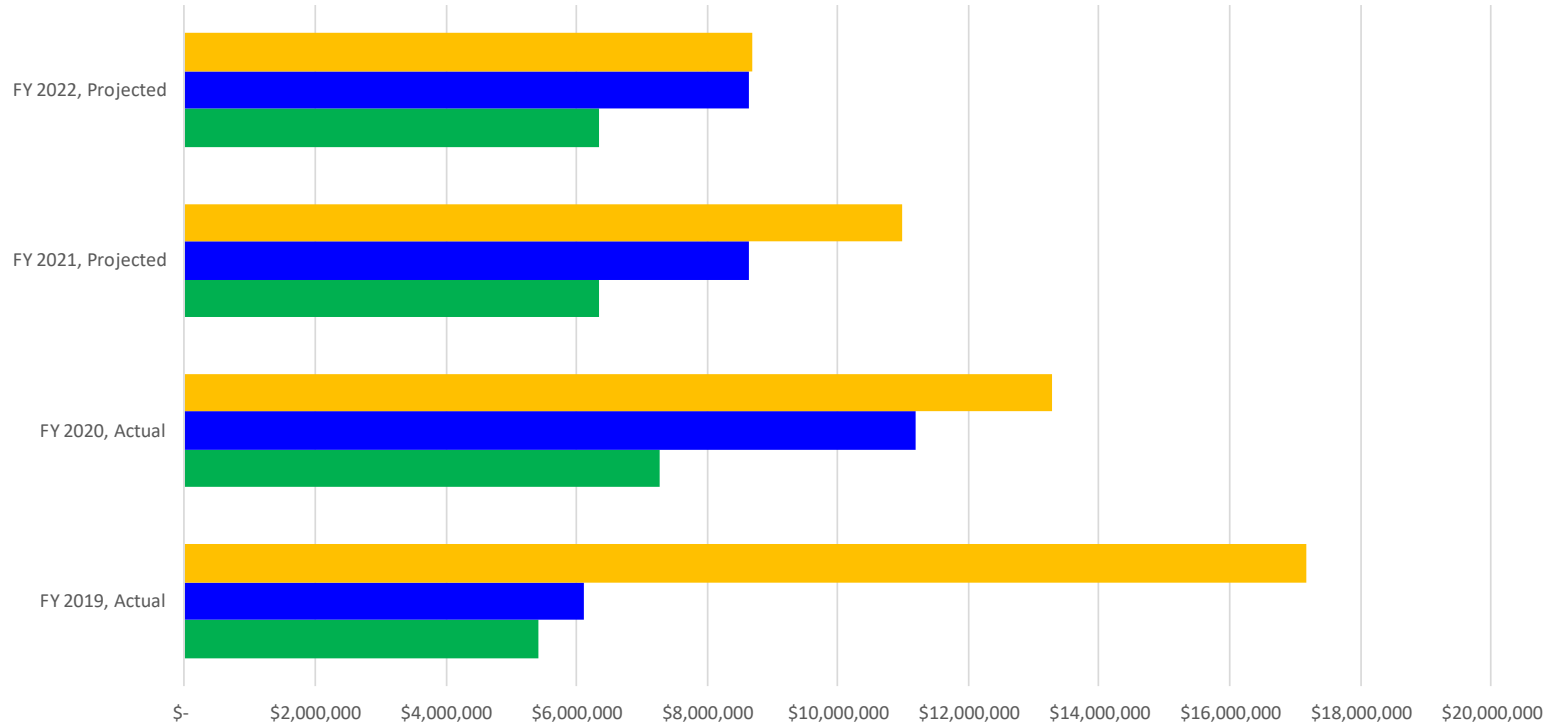
City of Warner Robins, GA
2018 SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST)
CAPITAL PROJECTS FUND
HISTORICAL TRENDS
Actual ¹
FY 2019 - FY 2020

	ACTUAL	ACTUAL
	FY 2019	FY 2020
REVENUES		
Intergovernmental	\$ 5,137,364	\$ 7,125,518
Other Revenue	287,486	158,129
Total Revenues	5,424,850	7,283,647
EXPENDITURES		
Debt Service:		
Principal	2,235,000	-
Interest	409,229	351,250
Issuance Costs	250,021	-
Capital Outlay	3,208,487	10,832,003
Total Expenditures	6,102,737	11,183,253
Excess (deficiency) of Revenues over (under) Expenditures	(677,887)	(3,899,606)
OTHER FINANCING SOURCES (USES)		
Proceeds from Bonds	17,847,047	-
Total Other Financing Sources (Uses)	17,847,047	-
Net Change in Fund Balances	17,169,160	(3,899,606)
Fund Balance, Beginning	-	17,169,160
Fund Balance, Ending	\$ 17,169,160	\$ 13,269,554

Source: City's Annual Financial Report

Note¹: Represents Actual amounts per Statement of Revenues, Expenditures and Changes in Fund Balance for respective fiscal year end.

Relationship of Revenues, Expenditures + Transfers Out and Ending Fund Balance
2018 SPLOST CAPITAL PROJECTS FUND
Actual FY 2019 - FY 2020 and Projected FY 2021 and FY 2022



	FY 2019, Actual	FY 2020, Actual	FY 2021, Projected	FY 2022, Projected
Ending Fund Balance	\$17,169,160	\$13,269,554	\$10,980,808	\$8,692,061
Total Expenditures and Transfers	\$6,102,737	\$11,183,253	\$8,642,995	\$8,642,995
Total Revenues	\$5,424,850	\$7,283,647	\$6,354,249	\$6,354,249

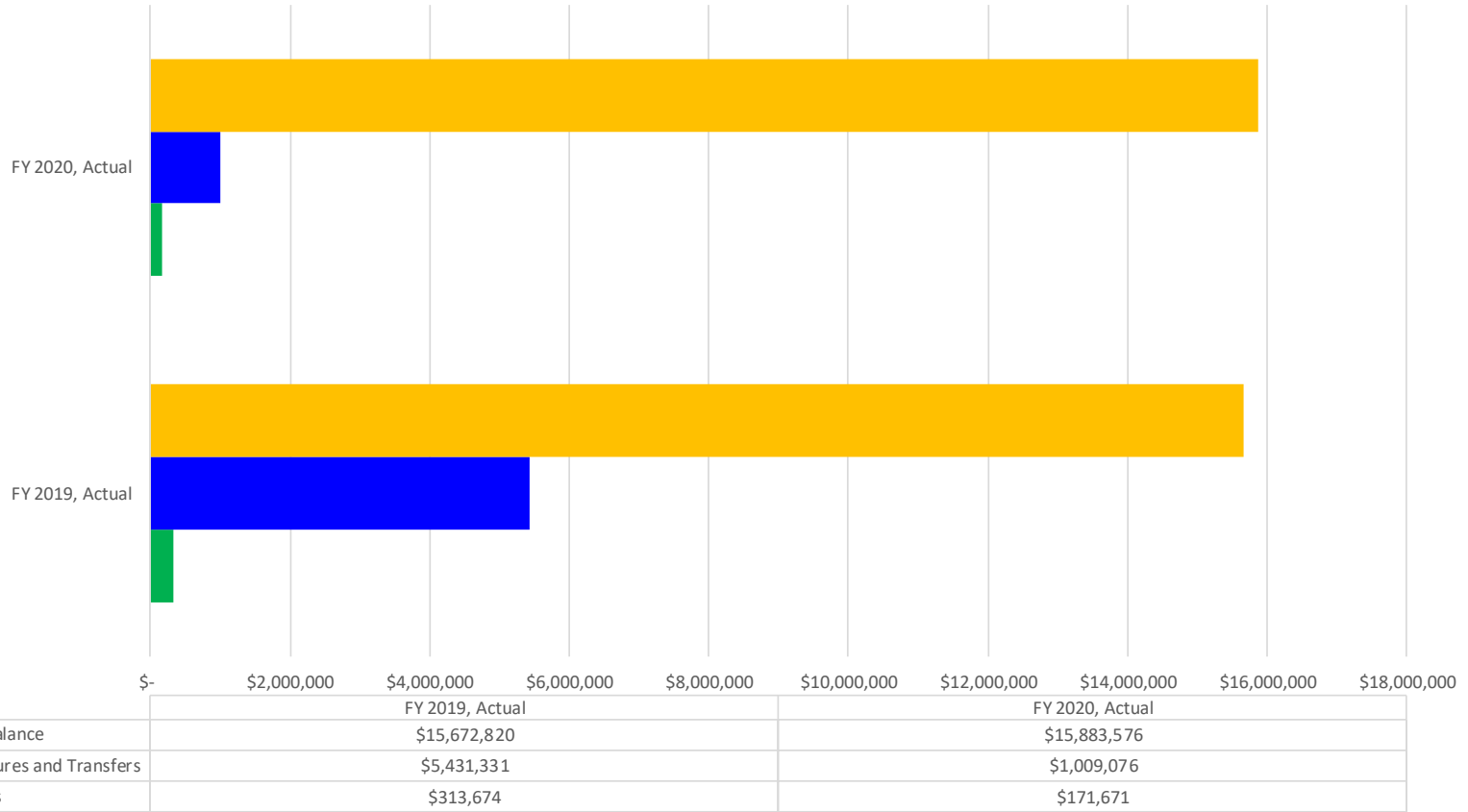
City of Warner Robins, GA
WARNER ROBINS PUBLIC FACILITIES AUTHORITY (WRPFA)
CAPITAL PROJECTS FUND
HISTORICAL TRENDS
Actual ¹
FY 2019 - FY 2020

	ACTUAL	ACTUAL
	FY 2019	FY 2020
REVENUES		
Other Revenue	\$ 313,674	\$ 171,671
Total Revenues	313,674	171,671
EXPENDITURES		
General Government	143,149	-
Public Safety	709,000	-
Recreation	2,726,055	-
City Development	1,337,957	-
Debt Service:		
Interest	-	419,086
Issuance Costs	285,870	2,000
Capital Outlay	-	587,990
Total Expenditures	5,202,031	1,009,076
Excess (deficiency) of Revenues over (under) Expenditures	(4,888,357)	(837,405)
OTHER FINANCING SOURCES (USES)		
Proceeds from Bonds	20,790,477	-
Transfers In	-	1,048,161
Transfers Out	(229,300)	-
Total Other Financing Sources (Uses)	20,561,177	1,048,161
Net Change in Fund Balances	15,672,820	210,756
Fund Balance, Beginning	-	15,672,820
Fund Balance, Ending	\$ 15,672,820	\$ 15,883,576

Source: City's Annual Financial Report

Note¹: Represents Actual amounts per Statement of Revenues, Expenditures and Changes in Fund Balance for respective fiscal year end.

Relationship of Revenues, Expenditures + Transfers Out and Ending Fund Balance
WRPFA CAPITAL PROJECTS FUND
Actual FY 2019 - FY 2020



City of Warner Robins, GA
WATER AND SEWER SYSTEM FUND
HISTORICAL TRENDS

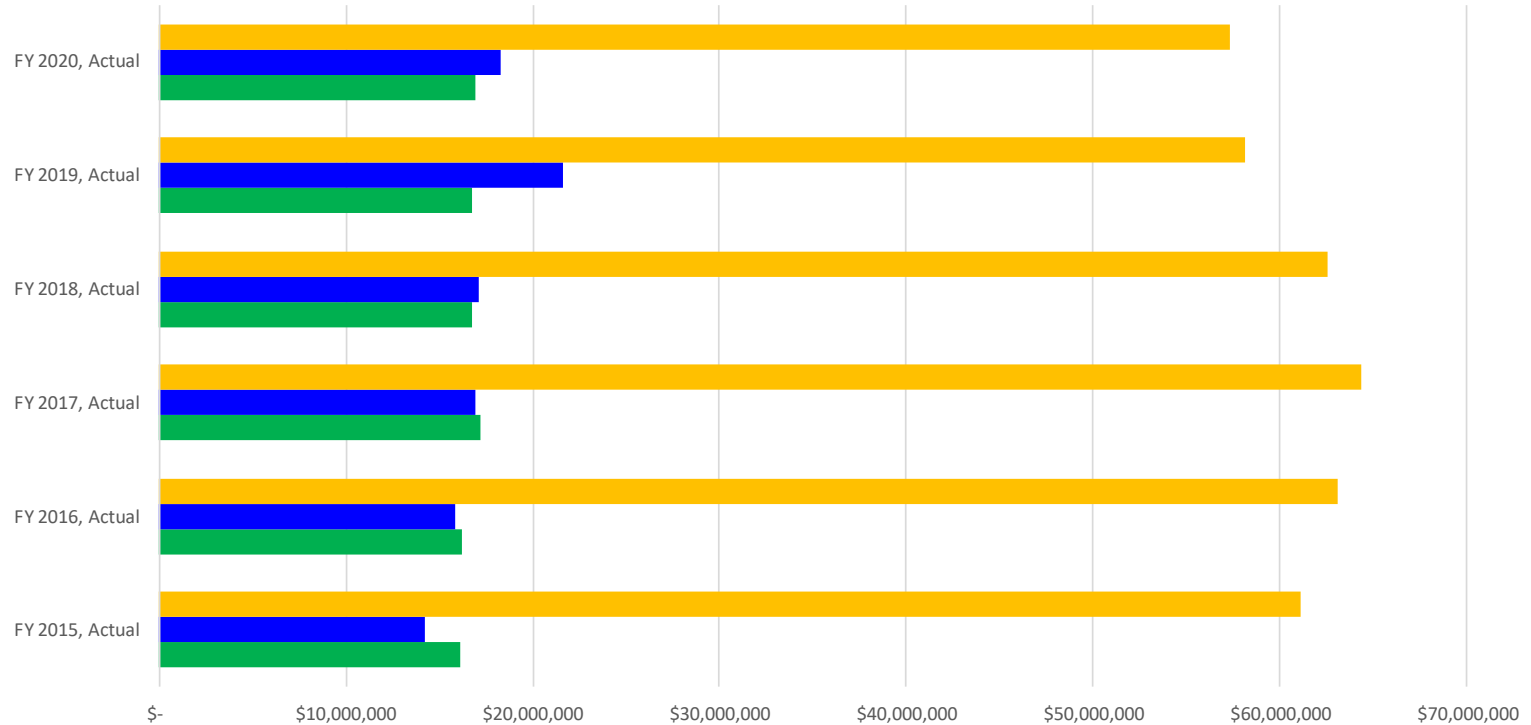
Actual¹
FY 2015 - FY 2020

	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
OPERATING REVENUES						
Charges for Services	\$ 14,279,172	\$ 14,337,163	\$ 15,185,624	\$ 14,486,846	\$ 14,383,658	\$ 14,722,652
Connection Charges	423,351	\$ 558,375	\$ 644,757	\$ 778,672	\$ 869,144	\$ 737,043
Penalties and Cut-on Fees	327,142	348,156	363,482	354,859	344,201	287,331
Miscellaneous	1,098,542	984,258	1,016,903	1,100,665	1,137,075	1,176,174
Total Operating Revenues	16,128,207	16,227,952	17,210,766	16,721,042	16,734,078	16,923,200
OPERATING EXPENSES						
Personnel Services	4,114,127	4,588,943	5,164,210	5,051,602	4,877,984	4,963,806
Operating Expenses	4,249,408	4,421,395	4,807,710	4,806,340	5,127,660	5,669,395
Repairs and Maintenance	255,817	286,936	262,652	317,665	329,435	251,800
Supplies	1,295,504	1,265,424	1,365,591	1,479,953	1,490,921	1,498,190
Bad Debt Expense	301,747	325,381	368,102	342,315	403,447	415,873
Depreciation	2,169,005	3,135,556	3,171,659	3,243,684	3,269,721	3,301,866
Insurance	114,849	116,369	129,736	138,095	114,182	127,892
Total Operating Expenses	12,500,457	14,140,004	15,269,660	15,379,654	15,613,350	16,228,822
Operating Income (Loss)	3,627,750	2,087,948	1,941,106	1,341,388	1,120,728	694,378
NON-OPERATING REVENUES (EXPENSES)						
Interest Earned	14,372	25,270	47,030	139,371	221,146	83,674
Interest Expense and Fees	(1,019,342)	(981,790)	(942,956)	(902,079)	(853,837)	(780,295)
Rental Income	71,741	81,112	98,930	55,875	60,048	62,096
Sale of Assets	45,221	5,000	3,053	5,865	1,552	1,500
Total Non-Operating Revenues (Expenses)	(888,008)	(870,408)	(793,943)	(700,968)	(571,091)	(633,025)
Income (Loss) before capital contributions and transfers	2,739,742	1,217,540	1,147,163	640,420	549,637	61,353
CONTRIBUTIONS AND TRANSFERS						
Capital Contribution - Developers	1,276,537	689,486	894,099	617,505	1,128,906	1,173,208
Transfers In	-	1,778,441	847,698	1,081,330	-	-
Transfers Out	(1,700,000)	(1,700,000)	(1,700,000)	(1,730,000)	(6,050,600)	(2,050,600)
Total Contributions and Transfers	(423,463)	767,927	41,797	(31,165)	(4,921,694)	(877,392)
Change in Net Position	2,316,279	1,985,467	1,188,960	609,255	(4,372,057)	(816,039)
Net Position, Beginning	58,829,423	61,145,702	63,131,169	61,899,072	62,508,327	58,136,270
Net Position, Ending	\$ 61,145,702	\$ 63,131,169	\$ 64,320,129	\$ 62,508,327	\$ 58,136,270	\$ 57,320,231

Source: City's Annual Financial Report

Note¹: Represents Actual amounts per Statement of Revenues, Expenses and Changes in Fund Net Position for respective fiscal year end.

Relationship of Operating Revenues, Expenses + Transfers Out and Ending Net Position
WATER AND SEWER SYSTEM FUND
Actual FY 2015 - FY 2020



	FY 2015, Actual	FY 2016, Actual	FY 2017, Actual	FY 2018, Actual	FY 2019, Actual	FY 2020, Actual
Ending Net Position	\$61,145,702	\$63,131,169	\$64,320,129	\$62,508,327	\$58,136,270	\$57,320,231
Total Expenses and Transfers	\$14,200,457	\$15,840,004	\$16,969,660	\$17,109,654	\$21,663,950	\$18,279,422
Total Operating Revenues	\$16,128,207	\$16,227,952	\$17,210,766	\$16,721,042	\$16,734,078	\$16,923,200

City of Warner Robins, GA
NATURAL GAS SYSTEM FUND
HISTORICAL TRENDS

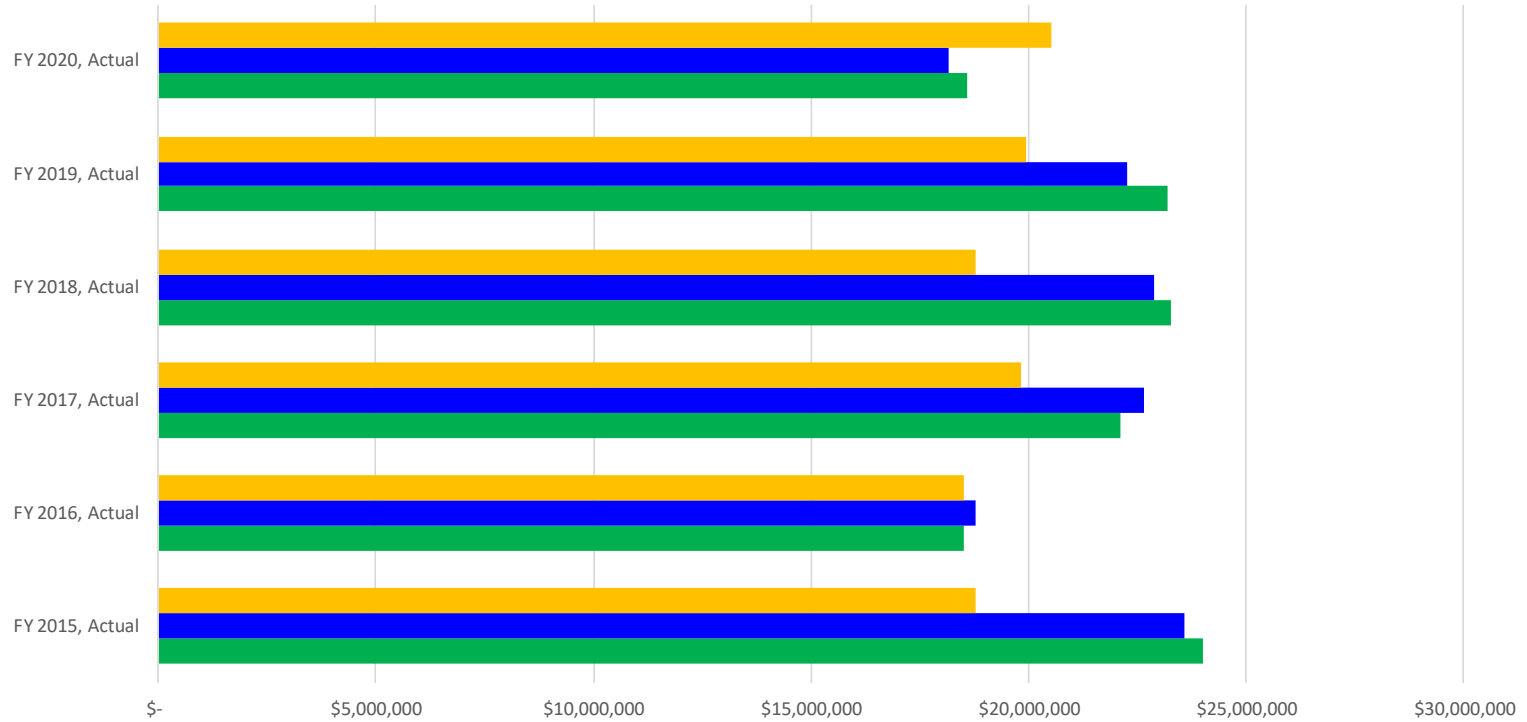
Actual ¹
FY 2015 - FY 2020

	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
OPERATING REVENUES						
Charges for Services	\$ 22,036,322	\$ 16,578,548	\$ 20,304,666	\$ 21,444,520	\$ 21,323,197	\$ 16,734,313
Penalties and Cut-on Fees	-	163,776	163,494	230,401	236,496	133,168
Miscellaneous	199,658	137,102	162,803	158,279	188,971	256,058
Refund-Southern Natural Gas	1,018,558	880,398	753,759	705,886	702,762	714,560
Distribution Line Income	739,673	739,673	739,673	715,673	739,672	739,673
Total Operating Revenues	23,994,211	18,499,497	22,124,395	23,254,759	23,191,098	18,577,772
OPERATING EXPENSES						
Purchases/Cost of Sales	17,430,398	12,713,502	16,664,015	16,699,187	17,039,995	11,747,042
Personnel Services	1,897,853	1,939,127	1,910,480	2,142,847	994,259	1,640,066
Operating Expenses	179,901	226,135	253,562	177,209	206,134	774,114
Repairs and Maintenance	164,698	157,416	119,659	136,736	145,024	73,906
Supplies	127,432	156,104	100,887	148,429	97,849	115,117
Distribution Line Expense	938,833	902,173	889,213	835,063	703,538	718,383
Bad Debt Expense	156,421	109,017	122,599	149,207	184,099	188,950
Depreciation	379,540	374,809	365,992	373,795	377,130	372,461
Insurance	19,941	20,643	20,731	17,157	17,163	12,895
Total Operating Expenses	21,295,017	16,598,926	20,447,138	20,679,630	19,765,191	15,642,934
Operating Income (Loss)	2,699,194	1,900,571	1,677,257	2,575,129	3,425,907	2,934,838
NON-OPERATING REVENUES (EXPENSES)						
Net Income (Loss) from Joint Venture	-	-	93,095	82,598	20,310	(70,900)
Interest Earned	18,811	31,264	68,832	137,020	233,426	204,811
Sale of Assets	-	-	-	548	-	-
Total Non-Operating Revenues (Expenses)	18,811	31,264	161,927	220,166	253,736	133,911
Income (Loss) before capital contributions and transfers	2,718,005	1,931,835	1,839,184	2,795,295	3,679,643	3,068,749
CONTRIBUTIONS AND TRANSFERS						
Transfers Out	(2,300,000)	(2,200,000)	(2,200,000)	(2,200,000)	(2,510,600)	(2,510,600)
Total Contributions and Transfers	(2,300,000)	(2,200,000)	(2,200,000)	(2,200,000)	(2,510,600)	(2,510,600)
Change in Net Position	418,005	(268,165)	(360,816)	595,295	1,169,043	558,149
Net Position, Beginning	18,358,111	18,776,116	20,201,820	18,197,033	18,792,328	19,961,371
Net Position, Ending	\$ 18,776,116	\$ 18,507,951	\$ 19,841,004	\$ 18,792,328	\$ 19,961,371	\$ 20,519,520

Source: City's Annual Financial Report

Note¹: Represents Actual amounts per Statement of Revenues, Expenses and Changes in Fund Net Position for respective fiscal year end.

Relationship of Operating Revenues, Expenses + Transfers Out and Ending Net Position
NATURAL GAS SYSTEM FUND
Actual FY 2015 - FY 2020



	FY 2015, Actual	FY 2016, Actual	FY 2017, Actual	FY 2018, Actual	FY 2019, Actual	FY 2020, Actual
Ending Net Position	\$18,776,116	\$18,507,951	\$19,841,004	\$18,792,328	\$19,961,371	\$20,519,520
Total Expenses and Transfers	\$23,595,017	\$18,798,926	\$22,647,138	\$22,879,630	\$22,275,791	\$18,153,534
Total Operating Revenues	\$23,994,211	\$18,499,497	\$22,124,395	\$23,254,759	\$23,191,098	\$18,577,772

**City of Warner Robins, GA
SANITATION SYSTEM FUND
HISTORICAL TRENDS**

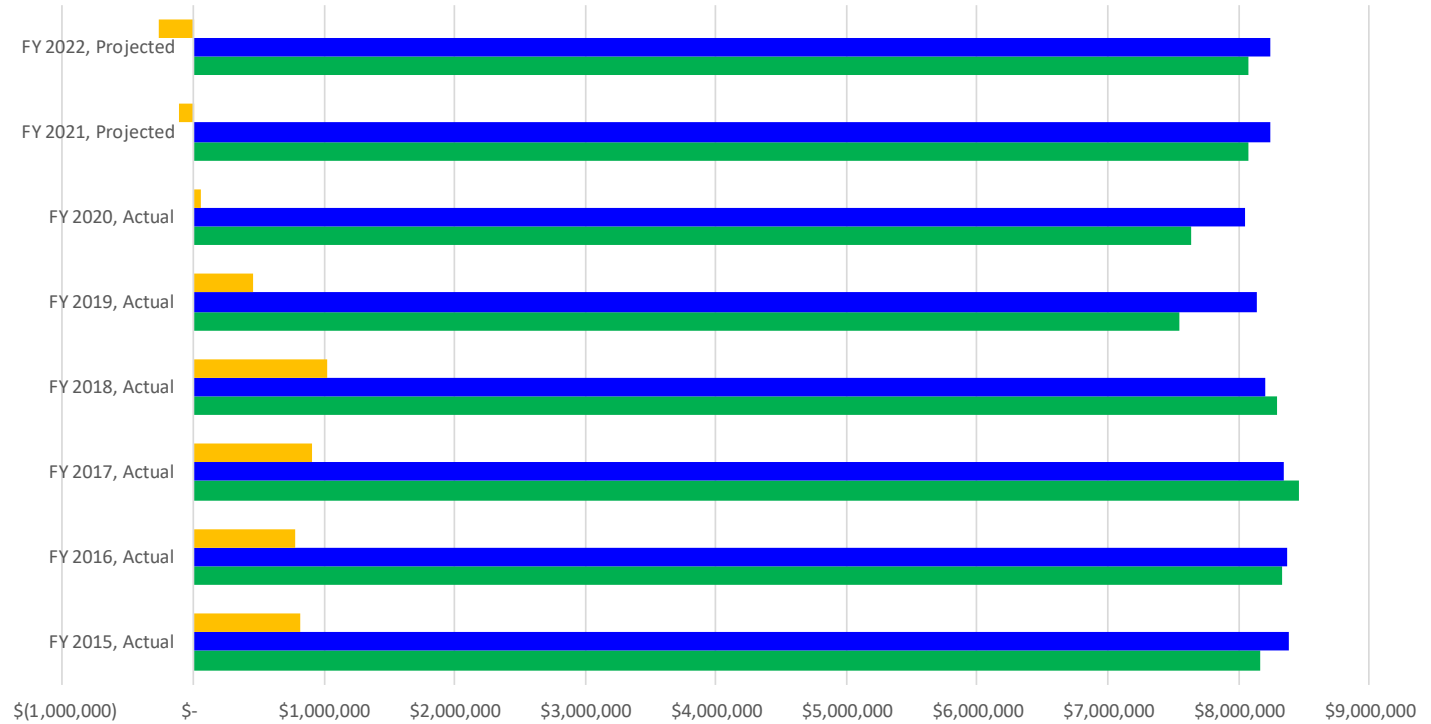
**Actual ¹
FY 2015 - FY 2020**

	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
OPERATING REVENUES						
Charges for Services	\$ 7,945,667	\$ 8,122,066	\$ 8,258,043	\$ 8,077,395	\$ 7,366,039	\$ 7,489,277
Penalties and Cut-on Fees	184,351	208,611	209,948	219,317	183,393	143,096
Miscellaenous	36,608	-	-	-	-	-
Total Operating Revenues	8,166,626	8,330,677	8,467,991	8,296,712	7,549,432	7,632,373
OPERATING EXPENSES						
Operating Expenses	8,234,894	8,180,934	8,144,130	8,010,958	7,935,776	7,839,543
Repairs and Maintenance	5,406	1,349	1,286	2,055	4,080	2,470
Bad Debt Expense	137,101	187,224	196,234	184,505	200,252	202,788
Depreciation	1,417	1,418	1,417	1,417	1,054	-
Total Operating Expenses	8,378,818	8,370,925	8,343,067	8,198,935	8,141,162	8,044,801
Operating Income (Loss)	(212,192)	(40,248)	124,924	97,777	(591,730)	(412,428)
NON-OPERATING REVENUES (EXPENSES)						
Interest Earned	1,510	2,694	3,110	21,346	17,746	13,418
Total Non-Operating Revenues (Expenses)	1,510	2,694	3,110	21,346	17,746	13,418
Income (Loss) before capital contributions and transfers	(210,682)	(37,554)	128,034	119,123	(573,984)	(399,010)
Change in Net Position	(210,682)	(37,554)	128,034	119,123	(573,984)	(399,010)
Net Position, Beginning	1,029,100	818,418	780,864	908,898	1,028,021	454,037
Net Position, Ending	\$ 818,418	\$ 780,864	\$ 908,898	\$ 1,028,021	\$ 454,037	\$ 55,027

Source: City's Annual Financial Report

Note¹: Represents Actual amounts per Statement of Revenues, Expenses and Changes in Fund Balance for respective fiscal year end.

Relationship of Operating Revenues, Expenses + Transfers Out and Ending Net Position
SANITATION SYSTEM FUND
Actual FY 2015 - FY 2020 and Projected FY 2021 and FY 2022



	FY 2015, Actual	FY 2016, Actual	FY 2017, Actual	FY 2018, Actual	FY 2019, Actual	FY 2020, Actual	FY 2021, Projected	FY 2022, Projected
Ending Net Position	\$818,418	\$780,864	\$908,898	\$1,028,021	\$454,037	\$55,027	\$(107,319)	\$(269,664)
Total Expenses and Transfers	\$8,378,818	\$8,370,925	\$8,343,067	\$8,198,935	\$8,141,162	\$8,044,801	\$8,246,285	\$8,246,285
Total Operating Revenues	\$8,166,626	\$8,330,677	\$8,467,991	\$8,296,712	\$7,549,432	\$7,632,373	\$8,073,969	\$8,073,969

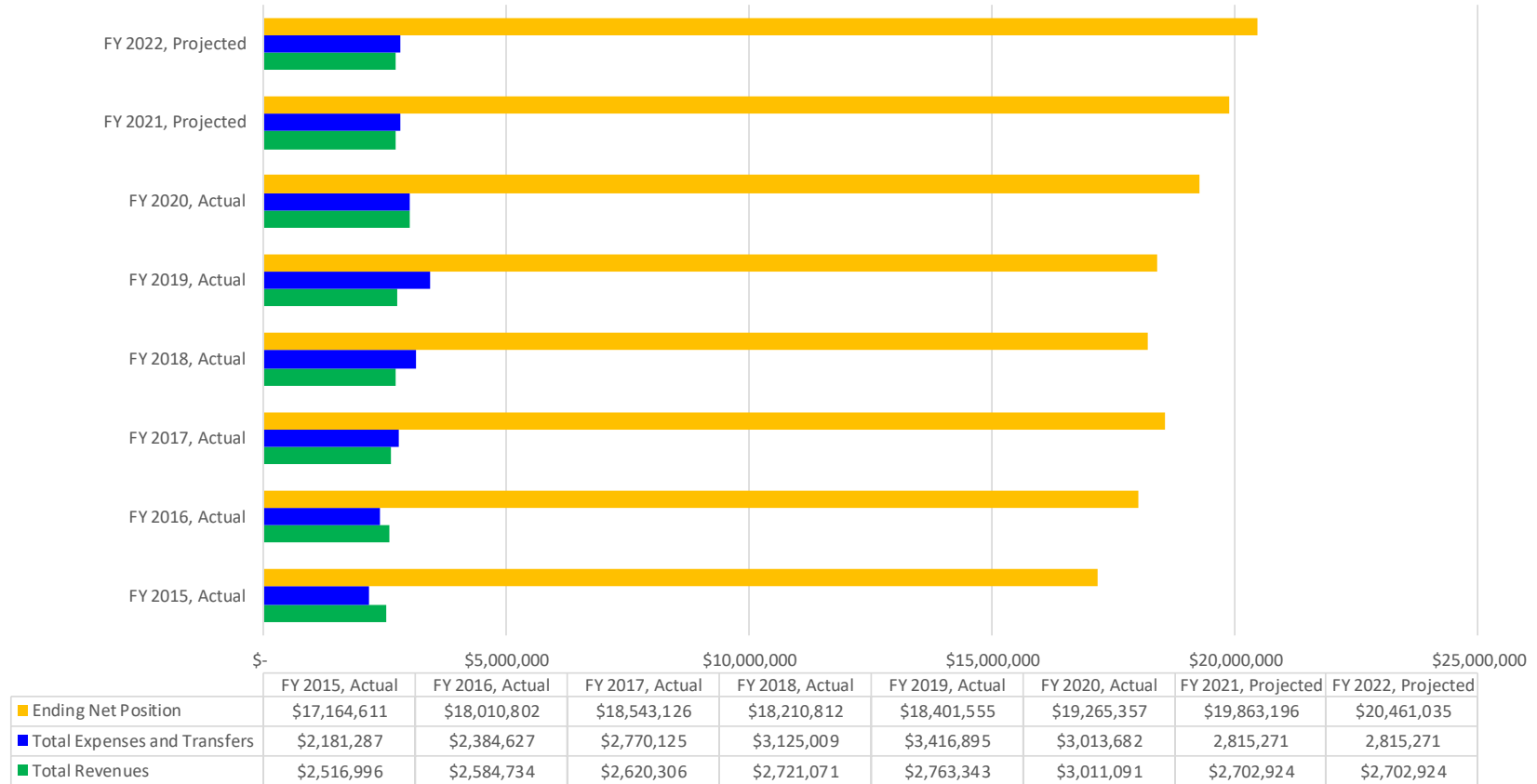
City of Warner Robins, GA
STORM WATER DRAINAGE FUND
HISTORICAL TRENDS
Actual¹
FY 2015 - FY 2020

	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
OPERATING REVENUES						
Charges for Services	\$ 2,455,537	\$ 2,523,363	\$ 2,552,550	\$ 2,630,270	\$ 2,666,324	\$ 2,935,412
Penalties and Cut-on Fees	47,653	55,858	48,011	49,819	41,224	38,291
Miscellaneous	13,806	5,513	19,745	40,982	55,795	37,388
Total Operating Revenues	2,516,996	2,584,734	2,620,306	2,721,071	2,763,343	3,011,091
OPERATING EXPENSES						
Personnel Services	1,020,922	1,197,173	1,341,345	1,570,385	2,080,936	1,577,591
Operating Expenses	381,374	370,689	532,381	619,434	305,999	391,574
Repairs and Maintenance	32,226	41,687	52,533	66,460	56,342	49,702
Supplies	150,138	131,108	128,851	132,106	151,395	98,158
Bad Debt Expense	35,789	42,678	44,940	39,858	56,822	76,293
Depreciation	560,838	600,401	664,650	690,727	758,141	813,013
Insurance	-	891	5,425	6,039	7,260	7,351
Total Operating Expenses	2,181,287	2,384,627	2,770,125	3,125,009	3,416,895	3,013,682
Operating Income (Loss)	335,709	200,107	(149,819)	(403,938)	(653,552)	(2,591)
CONTRIBUTIONS AND TRANSFERS						
Capital Contribution - Developers	578,635	646,084	682,143	643,569	844,295	866,393
Total Contributions and Transfers	578,635	646,084	682,143	643,569	844,295	866,393
Change in Net Position	914,344	846,191	532,324	239,631	190,743	863,802
Net Position, Beginning	16,250,267	17,164,611	18,010,802	17,971,181	18,210,812	18,401,555
Net Position, Ending	\$ 17,164,611	\$ 18,010,802	\$ 18,543,126	\$ 18,210,812	\$ 18,401,555	\$ 19,265,357

Source: City's Annual Financial Report

Note¹: Represents Actual amounts per Statement of Revenues, Expenses and Changes in Fund Net Position for respective fiscal year end.

Relationship of Operating Revenues, Expenses + Transfers Out and Ending Net Position
STORM WATER DRAINAGE FUND
Actual FY 2015 - FY 2020 and Projected FY 2021 and FY 2022





Appendix

FY 2022 Budget by Fund, Function & Activity

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

DEPARTMENT 01

		FY 2019	Adopted FY 2020	FY 2020	Adopted FY 2021	Tentative FY 2022	FY 2022 Tentative FY 2021 Adopted	FY 2022 Tentative FY 2021 Adopted
<u>Acct #</u>	<u>Account Name</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
51003	Salaries- part time-Council Members	\$29,691	\$45,000	\$43,943	\$61,386	\$61,386	\$0	0.00%
51012	Vehicle Allowance	20,191	20,400	19,681	20,400	20,400	0	0.00%
51201	FICA	3,515	5,003	4,397	6,257	6,257	0	0.00%
51202	Group Health	136,520	117,600	120,220	117,600	144,126	26,526	22.56%
51203	Retirement	2,400	2,400	2,400	3,600	3,600	0	0.00%
52312	Telephone	6,521	6,300	7,619	6,300	6,300	0	0.00%
52331	Printing	214	200	128	200	200	0	0.00%
52341	Travel & Business Mtg	20,008	32,000	14,689	33,500	30,000	(3,500)	-10.45%
53371	Other Supplies	50	250	164	0	600	600	100.00%
	Total Expenditures	\$219,111	\$229,153	\$213,242	\$249,243	\$272,869	\$23,626	9.48%

FUND 10 GENERAL FUND

Function 1000 General Government

Activity 1310 Executive - Mayor's Office

Department 01

		FY 2019	Adopted FY 2020	FY 2020	Adopted FY 2021	Tentative FY 2022	FY 2022 Tentative FY 2021 Adopted	FY 2022 Tentative FY 2021 Adopted
<u>Acct #</u>	<u>Account Name</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
51001	Salaries- full time	\$178,459	\$178,916	\$180,574	\$182,444	\$136,150	(\$46,294)	-25.37%
51001	Public Information Officer Stipend	7,500	7,500	7,500	7,500	7,500	0	0.00%
51002	Salaries- over time	1,223	2,000	1,450	2,000	2,000	0	0.00%
51201	FICA	14,118	14,414	14,031	14,684	10,990	(3,694)	-25.16%
51202	Group Health	68,260	61,320	62,420	61,320	48,042	(13,278)	-21.65%
51203	Retirement	14,196	18,127	18,132	11,108	11,573	465	4.19%
52141	Repairs & maint by vdr- Vehicles	650	350	19	350	500	150	42.86%
52311	Postage	169	150	64	150	150	0	0.00%
52312	Telephone	2,617	2,500	2,304	2,640	2,640	0	0.00%
52321	Advertising/City Promotions	5,562	5,000	5,423	6,000	6,000	0	0.00%
52341	Travel & Business Mtg	14,725	14,500	12,237	11,000	15,000	4,000	36.36%
53001	Office Supplies	847	1,200	1,075	1,300	1,300	0	0.00%
53261	Gas/Diesel/Oil/Grease	2,251	2,000	2,422	2,900	3,000	100	3.45%
53302	Mayor's Account	4,526	7,300	2,870	5,500	5,000	(500)	-9.09%
53311	Subscriptions & Publications	2,294	3,000	1,235	2,500	2,000	(500)	-20.00%
	Total Expenditures	\$317,396	\$318,277	\$311,757	\$311,396	\$251,845	(\$59,551)	-19.12%

FUND 10 GENERAL FUND

Function 1000 General Government

Activity 1320 Executive - Administrator's Office

Department 01

		FY 2019	Adopted FY 2020	FY 2020	Adopted FY 2021	Tentative FY 2022	FY 2022 Tentative FY 2021 Adopted	FY 2022 Tentative FY 2021 Adopted
<u>Acct #</u>	<u>Account Name</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
51001	Salaries- full time	\$0	\$0	\$0	\$0	\$281,445	\$281,445	100.00%
51012	Vehicle Allowance	0	0	0	0	7,200	7,200	100.00%
51201	FICA	0	0	0	0	22,081	22,081	100.00%
51202	Group Health	0	0	0	0	96,084	96,084	100.00%
51203	Retirement	0	0	0	0	21,646	21,646	100.00%
51205	Worker's compensation	0	0	0	0	561	561	100.00%
52341	Travel & Business Meetings	0	0	0	0	15,000	15,000	100.00%
52351	Dues & memberships	0	0	0	0	2,000	2,000	100.00%
53001	Office Supplies	0	0	0	0	3,000	3,000	100.00%
54124	Furniture & Fixtures	0	0	0	0	15,000	15,000	100.00%
	Total Expenditures	\$0	\$0	\$0	\$0	\$464,017	\$464,017	100.00%

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

DEPARTMENT 01

		FY 2019	Adopted FY 2020	FY 2020	Adopted FY 2021	Tentative FY 2022	FY 2022 Tentative FY 2021 Adopted	FY 2022 Tentative FY 2021 Adopted
<u>Acct #</u>	<u>Account Name</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
51001	Salaries- full time	\$0	\$101,496	\$3,191	\$79,163	\$125,000	\$45,837	57.90%
51012	Vehicle Allowance	0	0	0	0	7,200	7,200	100.00%
51201	FICA	0	7,764	486	6,056	9,563	3,507	57.91%
51202	Group Health	22,750	20,440	20,802	20,440	48,042	27,602	135.04%
51203	Retirement	8,004	9,909	9,912	9,492	9,658	166	1.75%
51205	Worker's compensation	0	0	0	0	187	187	100.00%
52312	Telephone	1,671	1,250	1,074	500	1,400	900	180.00%
52321	Advertising/City Promotions	8,029	11,600	6,129	6,000	18,000	12,000	200.00%
52341	Travel & Business Mtg	265	2,500	0	2,500	2,500	0	0.00%
52351	Dues & memberships	148	265	138	265	250	(15)	-5.66%
52351	Office Supplies	0	150	0	150	150	0	0.00%
53311	Subscriptions & Publications	611	425	425	425	0	(425)	-100.00%
	Total Expenditures	\$41,478	\$155,799	\$42,158	\$124,991	\$221,950	\$96,959	77.57%

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

DEPARTMENT 01

		FY 2019	Adopted FY 2020	FY 2020	Adopted FY 2021	Tentative FY 2022	FY 2022 Tentative FY 2021 Adopted	FY 2022 Tentative FY 2021 Adopted
		<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
<u>Acct #</u>	<u>Account Name</u>							
51003	Salaries-Part time	\$0	\$0	\$0	\$0	\$761	\$761	100.00%
51004	Salaries-Temp Labor w/Fica	0	7,536	10,398	0	8,643	8,643	100.00%
51201	FICA	0	0	0	0	719	719	100.00%
52021	Professional Services	0	12,000	8,187	0	20,313	20,313	100.00%
52311	Postage	0	1,000	75	0	236	236	100.00%
52381	Contract Labor	0	16,000	9,914	0	22,833	22,833	100.00%
53371	Other Supplies	0	4,000	847	0	6,747	6,747	100.00%
57200	Payments to Other Agencies	0	0	0	0	0	0	100.00%
	Total Expenditures	\$0	\$40,536	\$29,421	\$0	\$60,252	\$60,252	100.00%

Fund 10 GENERAL FUND
Function 1000 General Government
Activity 1512 Finance

DEPARTMENT 01

		FY 2019	Adopted FY 2020	FY 2020	Adopted FY 2021	Tentative FY 2022	FY 2022 Tentative FY 2021 Adopted	FY 2022 Tentative FY 2021 Adopted
<u>Acct #</u>	<u>Account Name</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
51001	Salaries- full time	\$320,741	\$382,670	\$337,050	\$500,593	\$500,593	\$0	0.00%
51001	Salaries- New Positions	0	0	0	0	60,000	60,000	100.00%
51002	Salaries- overtime	0	1,250	0	1,250	1,250	0	0.00%
51012	Vehicle Allowance	0	0	0	0	7,200	7,200	100.00%
51201	FICA	25,335	29,370	26,158	38,391	38,942	551	1.44%
51201	FICA- New Positions	0	0	0	0	4,590	4,590	100.00%
51202	Group Health	178,881	163,520	164,387	183,960	216,189	32,229	17.52%
51202	Group Health- New Positions	0	0	0	0	24,021	24,021	100.00%
51203	Retirement	30,096	37,210	37,212	60,021	61,072	1,051	1.75%
51204	Unemployment	(2,118)	10,000	0	5,000	5,000	0	0.00%
51205	Worker's compensation- New Positions	0	0	0	0	187	187	100.00%
52021	Professional Services	19,000	140,000	114,750	120,000	0	(120,000)	-100.00%
52022	Professional Services-Audit Fees	64,335	50,000	85,000	46,400	76,000	29,600	63.79%
52022	Professional Serv-Internal Auditor	0	29,600	0	29,600	0	(29,600)	-100.00%
52143	Repairs & maint by vdr-Office Equip	1,427	1,500	1,067	1,500	1,500	0	0.00%
52311	Postage	3,356	3,350	3,222	3,500	3,500	0	0.00%
52312	Telephone	0	0	310	2,025	2,025	0	0.00%
52341	Travel & business mtg	1,210	2,500	2,579	3,500	3,500	0	0.00%
52351	Dues & memberships	1,130	1,400	821	1,400	1,400	0	0.00%
52361	Training & Employee Development	2,426	2,200	1,365	2,200	2,200	0	0.00%
52381	Contract Labor	0	0	5,572	0	0	0	0.00%
52395	Bank Service Charges	150,707	90,000	144,994	90,000	90,000	0	0.00%
53001	Office supplies	2,673	3,500	3,242	3,500	3,500	0	0.00%
53371	Other Supplies	247	1,200	231	1,000	1,000	0	0.00%
53602	Over & Short	(1,899)	0	1,636	0	0	0	0.00%
54124	Furniture & Fixtures	0	0	0	0	0	0	0.00%
54126	Office Equipment	0	25,000	1,480	25,000	25,000	0	0.00%
58101	Debt Svc-2018 Bond Issue	63,298	846,700	0	780,000	925,000	145,000	18.59%
	Total Expenditures	\$860,847	\$1,820,970	\$931,076	\$1,898,840	\$2,053,669	\$154,829	8.15%

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

DEPARTMENT 01

			Adopted		Adopted	Tentative	FY 2022 Tentative	FY 2022 Tentative
		FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2021 Adopted	FY 2021 Adopted
Acct #	Account Name	Actual	Budget	Actual	Budget	Budget	Variance (\$)	Variance (%)
51001	Salaries- full time	\$217,311	\$234,539	\$118,576	\$179,344	\$182,325	\$2,981	1.66%
51001	Salaries- New Positions	0	0	0	0	24,508	24,508	100.00%
51001	Salaries- Reclassifications	0	0	0	0	8,086	8,086	100.00%
51002	Salaries- overtime	0	3,500	860	3,500	3,500	0	0.00%
51003	Salaries- Part Time	0	15,275	707	15,340	15,340	0	0.00%
51004	Temporary Salaries	0	0	3,072	0	0	0	0.00%
51201	FICA	16,392	19,379	9,405	15,161	15,389	228	1.50%
51201	FICA- New Positions	0	0	0	0	1,875	1,875	100.00%
51201	FICA- Reclassifications	0	0	0	0	619	619	100.00%
51202	Group Health	113,770	102,200	104,045	102,200	120,105	17,905	17.52%
51202	Group Health- New Positions	0	0	0	0	24,021	24,021	100.00%
51203	Retirement	17,496	20,825	20,820	21,503	21,880	377	1.75%
51205	Worker's compensation- New Positions	0	0	0	0	187	187	100.00%
52021	Professional Services	29,442	40,000	13,667	24,000	25,000	1,000	4.17%
52143	Repairs & maint by vdr-Office Equip	2,150	2,397	1,660	2,150	2,000	(150)	-6.98%
52311	Postage	5,636	6,100	6,247	6,800	7,500	700	10.29%
52312	Telephone	0	0	0	0	0	0	0.00%
52321	Advertising/City Promotions	1,233	3,000	2,116	3,000	3,000	0	0.00%
52331	Printing	13,444	15,000	18,812	20,000	0	(20,000)	-100.00%
52341	Travel & business mtg	2,896	3,600	1,353	5,000	5,000	0	0.00%
52351	Dues & memberships	10	150	100	300	300	0	0.00%
52361	Training & Employee Development	3,381	2,800	1,544	7,000	7,000	0	0.00%
53001	Office supplies	6,655	5,500	2,690	4,000	6,000	2,000	50.00%
53602	Over & Short	0	0	(6)	0	0	0	0.00%
54121	Machinery & Equipment	0	0	0	0	0	0	0.00%
54123	Vehicles	0	0	0	0	0	0	0.00%
54124	Furniture & Fixtures	0	0	0	0	0	0	0.00%
54126	Office equipment	0	0	0	0	0	0	0.00%
58108	Lease Payments-Office Equipment	4,208	6,500	3,759	4,500	4,500	0	0.00%
	Total Expenditures	\$434,024	\$480,765	\$309,426	\$413,798	\$478,135	\$64,337	15.55%

Fund 10 GENERAL FUND
Function 1000 General Government
Activity 1517 Purchasing

DEPARTMENT 01

		FY 2019	Adopted FY 2020	FY 2020	Adopted FY 2021	Tentative FY 2022	FY 2022 Tentative FY 2021 Adopted	FY 2022 Tentative FY 2021 Adopted
Acct #	Account Name	Actual	Budget	Actual	Budget	Budget	Variance (\$)	Variance (%)
51001	Salaries- full time	\$151,496	\$164,363	\$161,787	\$171,795	\$173,402	\$1,607	0.94%
51001	Salaries- New Positions	0	0	0	0	46,573	46,573	100.00%
51002	Salaries-Over Time	0	0	0	0	0	0	0.00%
51012	Vehicle Allowance	0	0	0	0	7,200	7,200	100.00%
51201	FICA	11,304	12,574	12,055	13,142	13,816	674	5.13%
51201	FICA- New Positions	0	0	0	0	3,563	3,563	100.00%
51202	Group Health	68,260	61,320	62,420	61,320	72,063	10,743	17.52%
51202	Group Health- New Positions	0	0	0	0	24,021	24,021	100.00%
51203	Retirement	12,900	15,015	15,012	20,598	20,959	361	1.75%
51205	Worker's compensation- New Positions	0	0	0	0	187	187	100.00%
52143	Repairs & maint by vdr-Office Equip	2,329	2,350	2,880	2,950	0	(2,950)	-100.00%
52311	Postage	177	300	77	200	200	0	0.00%
52312	Telephone	1,689	1,500	1,835	2,380	3,432	1,052	44.20%
52321	Advertising/City Promotions	1,146	1,500	1,229	1,500	1,500	0	0.00%
52331	Printing	85	100	0	100	100	0	0.00%
52341	Travel & business mtg	3,895	2,500	2,958	5,000	5,000	0	0.00%
52351	Dues & memberships	551	600	560	600	600	0	0.00%
52361	Training & employee development	3,238	2,000	1,450	6,000	5,000	(1,000)	-16.67%
53001	Office supplies	1,568	1,250	607	1,250	1,250	0	0.00%
53311	Subscriptions & publications	50	265	0	265	265	0	0.00%
53371	Other supplies	1,190	2,200	846	2,100	3,000	900	42.86%
54124	Furniture & Fixtures	450	0	0	0	0	0	0.00%
54126	Office equipment	0	0	0	0	0	0	0.00%
	Total Expenditures	\$260,329	\$267,837	\$263,715	\$289,200	\$382,131	\$92,931	32.13%

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

DEPARTMENT 04

		FY 2019	Adopted FY 2020	FY 2020	Adopted FY 2021	Tentative FY 2022	FY 2022 Tentative FY 2021 Adopted	FY 2022 Tentative FY 2021 Adopted
<u>Acct #</u>	<u>Account Name</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
51001	Salaries- full time	\$149,454	\$107,252	\$107,115	\$101,916	\$102,884	\$968	0.95%
51002	Salaries- overtime	0	500	0	500	500	0	0.00%
51003	Salaries- part time	18,200	0	5,858	0	0	0	0.00%
51011	Salaries- on call pay	10,920	10,920	8,484	10,920	10,920	0	0.00%
51201	FICA	13,208	9,078	8,932	8,670	8,744	74	0.85%
51202	Group Health	39,760	61,320	48,870	61,320	72,063	10,743	17.52%
51203	Retirement	11,904	10,429	10,428	12,220	12,434	214	1.75%
51205	Worker's compensation	0	1,000	747	800	800	0	0.00%
52139	Repairs & maint by vdr- Grounds	333	400	331	400	1,000	600	150.00%
52140	Repairs & maint by vdr- Buildings	480	1,250	427	1,250	2,000	750	60.00%
52143	Repairs & maint by vdr- Office Equip	0	300	0	300	1,500	1,200	400.00%
52144	Repairs & maint by vdr- Other Equip	127	550	341	550	550	0	0.00%
52311	Postage	0	0	2	0	0	0	0.00%
52312	Telephone	384	400	566	400	1,500	1,100	275.00%
53001	Office supplies	687	600	129	600	600	0	0.00%
53009	Freight	2,046	2,200	2,363	2,200	2,750	550	25.00%
53010	Uniform & Clothing	444	300	96	300	1,250	950	316.67%
53201	Water & Sewer	137	200	129	200	200	0	0.00%
53211	Natural Gas	3,774	3,700	3,369	3,700	3,700	0	0.00%
53221	Electricity	998	1,400	1,093	1,400	1,400	0	0.00%
53261	Gas/Diesel/Oil/Grease	(26)	150	57	150	150	0	0.00%
53351	Small Tools	34	100	11	100	800	700	700.00%
53371	Other supplies	1,263	1,200	484	1,200	4,000	2,800	233.33%
54101	Buildings	0	0	0	0	0	0	0.00%
54121	Machinery & other equipment	0	0	0	0	30,000	30,000	100.00%
54124	Furniture & Fixtures	0	0	0	0	0	0	0.00%
54126	Office equipment	0	0	0	0	0	0	0.00%
	Total Expenditures	\$254,127	\$213,249	\$199,831	\$209,096	\$259,745	\$50,649	24.22%

Fund 10 GENERAL FUND
Function 1000 General Government
Activity 1530 Legal

DEPARTMENT 01

		FY 2019	Adopted FY 2020	FY 2020	Adopted FY 2021	Tentative FY 2022	FY 2022 Tentative FY 2021 Adopted	FY 2022 Tentative FY 2021 Adopted
<u>Acct #</u>	<u>Account Name</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
51001	Salaries- full time	\$188,425	\$229,769	\$116,363	\$198,927	\$152,191	(\$46,736)	-23.49%
51012	Vehicle Allowance	0	0	0	0	7,200	7,200	100.00%
51201	FICA	14,062	17,577	8,720	15,218	12,193	(3,025)	-19.88%
51202	Group Health	68,260	61,320	62,420	61,320	48,042	(13,278)	-21.65%
51203	Retirement	18,204	22,343	22,344	23,851	24,269	418	1.75%
52021	Professional Services	51,474	60,000	91,527	53,710	90,000	36,290	67.57%
52311	Postage	238	250	193	250	250	0	0.00%
52312	Telephone	1,446	1,500	1,996	2,000	2,000	0	0.00%
52321	Advertising/City Promotions	40	120	0	0	0	0	0.00%
52341	Travel & business mtg	7,455	7,800	892	7,800	7,800	0	0.00%
52351	Dues & memberships	75	750	770	1,250	1,250	0	0.00%
52361	Training & employee development	575	1,500	2,297	3,000	3,000	0	0.00%
53001	Office supplies	1,502	1,500	1,414	1,500	2,150	650	43.33%
53311	Subscriptions & publications	5,342	5,200	4,748	5,200	5,200	0	0.00%
	Total Expenditures	\$357,098	\$409,629	\$313,685	\$374,026	\$355,545	(\$18,481)	-4.94%

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

DEPARTMENT 01

		FY 2019	Adopted FY 2020	FY 2020	Adopted FY 2021	Tentative FY 2022	FY 2022 Tentative FY 2021 Adopted	FY 2022 Tentative FY 2021 Adopted
Acct #	Account Name	Actual	Budget	Actual	Budget	Budget	Variance (\$)	Variance (%)
51001	Salaries- full time	\$234,180	\$236,627	\$241,045	\$248,840	\$251,325	\$2,485	1.00%
51001	Salaries- New Positions	\$0	\$0	\$0	\$0	\$159,145	\$159,145	100.00%
51001	Salaries- Reclassification	\$0	\$0	\$0	\$0	\$4,038	\$4,038	100.00%
51002	Salaries- overtime	1,511	2,500	690	2,500	2,500	0	0.00%
51011	Salaries-On Call	10,920	10,920	11,004	10,920	10,920	0	0.00%
51201	FICA	18,359	19,129	18,774	20,063	20,253	190	0.95%
51201	FICA- New Positions	0	0	0	0	12,175	12,175	100.00%
51201	FICA- Reclassification	0	0	0	0	309	309	100.00%
51202	Group Health	113,770	102,200	104,045	102,200	120,105	17,905	17.52%
51202	Group Health- New Positions	0	0	0	0	72,063	72,063	100.00%
51203	Retirement	18,600	23,010	23,016	29,836	30,358	522	1.75%
51205	Worker's compensation	0	4,000	0	800	800	0	0.00%
51205	Worker's compensation- New positions	0	0	0	0	561	561	100.00%
52041	Professional/Tech-Software	213,664	200,000	327,039	309,505	307,000	(2,505)	-0.81%
52141	Rep & Maint by Vndr-Vehicles	0	750	0	750	500	(250)	-33.33%
52144	Repairs & maint by Vdr- Other Equip	13,998	2,500	0	2,000	2,000	0	0.00%
52311	Postage	0	25	0	0	0	0	0.00%
52312	Telephone	251,018	250,000	251,325	264,000	358,600	94,600	35.83%
52341	Travel & business mtg	0	750	0	750	2,500	1,750	233.33%
52351	Dues & memberships	0	0	0	0	1,500	1,500	100.00%
52361	Training & employee development	0	500	0	500	7,500	7,000	1400.00%
53001	Office supplies	464	500	5	500	500	0	0.00%
53002	Data Processing Supplies	6,964	6,400	3,398	6,400	10,000	3,600	56.25%
53261	Gas/Oil/Grease	168	300	215	300	300	0	0.00%
53371	Other Supplies	1,935	2,700	100	2,000	10,000	8,000	400.00%
54124	Furniture & Fixtures	0	0	0	0	3,500	3,500	100.00%
54125	Computer Equipment	72,144	90,800	85,499	86,000	0	(86,000)	-100.00%
	Total Expenditures	\$957,695	\$953,611	\$1,066,154	\$1,087,864	\$1,388,452	\$300,588	27.63%

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

DEPARTMENT 01

			Adopted		Adopted	Tentative	FY 2022 Tentative	FY 2022 Tentative
		FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2021 Adopted	FY 2021 Adopted
<u>Acct #</u>	<u>Account Name</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
51001	Salaries- full time	\$270,526	\$360,315	\$311,644	\$378,613	\$416,660	\$38,047	10.05%
51002	Salaries- overtime	0	500	0	500	500	0	0.00%
51003	Salaries- part time	(590)	0	180	0	0	0	0.00%
51004	Salaries-temps	0	10,000	0	10,000	10,000	0	0.00%
51012	Vehicle Allowance	0	0	0	0	7,200	7,200	100.00%
51201	FICA	20,215	28,367	23,127	29,767	33,228	3,461	11.63%
51202	Group Health	136,514	143,080	145,650	143,080	168,147	25,067	17.52%
51203	Retirement	25,500	35,037	35,040	45,396	46,191	795	1.75%
52021	Professional Services	36,168	35,600	26,025	30,000	35,440	5,440	18.13%
52143	Repairs & maint by vdr- Office Equip	3,018	3,200	2,318	3,200	3,700	500	15.63%
52311	Postage	811	800	652	800	1,000	200	25.00%
52312	Telephone	816	650	1,198	1,229	2,325	1,096	89.18%
52321	Advertising/City Promotions	1,581	1,500	1,671	2,800	2,800	0	0.00%
52331	Printing	603	800	369	800	800	0	0.00%
52341	Travel & business mtg	5,799	5,100	4,422	7,000	8,000	1,000	14.29%
52351	Dues & memberships	555	900	185	900	900	0	0.00%
52361	Training & employee development	6,639	7,500	4,570	10,000	20,000	10,000	100.00%
52381	Contracted Labor	4,829	12,000	4,003	0	0	0	0.00%
53001	Office supplies	3,475	3,500	1,939	3,500	4,200	700	20.00%
53311	Subscriptions & publications	0	700	0	700	700	0	0.00%
53372	Employee Recognition	13,121	12,000	8,978	18,331	18,300	(31)	-0.17%
54124	Furniture & Fixtures	2,141	0	978	0	0	0	0.00%
54126	Office equipment	0	211,500	0	211,500	0	(211,500)	-100.00%
	Total Expenditures	\$531,720	\$873,049	\$572,948	\$898,116	\$780,092	(\$118,025)	-13.14%

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

DEPARTMENT 01

		FY 2019	Adopted FY 2020	FY 2020	Adopted FY 2021	Tentative FY 2022	FY 2022 Tentative FY 2021 Adopted	FY 2022 Tentative FY 2021 Adopted
<u>Acct #</u>	<u>Account Name</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
52300	General Insurance/Property	\$650,899	\$600,000	\$700,074	\$748,000	\$748,000	\$0	0.00%
	Total Expenditures	\$650,899	\$600,000	\$700,074	\$748,000	\$748,000	\$0	0.00%

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

DEPARTMENT 01

		FY 2019	Adopted FY 2020	FY 2020	Adopted FY 2021	Tentative FY 2022	FY 2022 Tentative FY 2021 Adopted	FY 2022 Tentative FY 2021 Adopted
<u>Acct #</u>	<u>Account Name</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
51001	Salaries- full time	\$282,899	\$295,727	\$264,121	\$310,876	\$309,093	(\$1,783)	-0.57%
51002	Salaries- overtime	3,524	6,500	3,011	6,500	6,500	0	0.00%
51201	FICA	21,437	23,120	19,871	24,279	24,143	(136)	-0.56%
51202	Group Health	250,301	204,400	208,088	204,400	240,210	35,810	17.52%
51203	Retirement	23,400	28,757	28,752	37,274	37,927	653	1.75%
51205	Worker's compensation	46,614	9,000	925	1,800	1,800	0	0.00%
52139	Repairs & maint by vdr- Grounds	418	1,700	0	1,700	60,000	58,300	3429.41%
52140	Repairs & maint by vdr- Buildings	61,402	73,760	60,840	60,000	2,250	(57,750)	-96.25%
52141	Repairs & maint by vdr- Vehicles	2,102	2,250	573	2,250	3,500	1,250	55.56%
52144	Repairs & maint by vdr- Other Equip	4,962	3,500	535	3,500	1,800	(1,700)	-48.57%
52171	Equipment Rental	52,326	600	0	0	0	0	0.00%
52312	Telephone	2,040	1,800	2,219	1,800	2,500	700	38.89%
53001	Office Supplies	0	0	54	0	0	0	0.00%
53010	Uniforms & Clothing	3,593	2,300	0	2,300	13,000	10,700	465.22%
53201	Water & Sewer	4,040	5,000	6,064	8,000	50,000	42,000	525.00%
53211	Natural Gas	2,875	50,000	16,477	50,000	180,000	130,000	260.00%
53221	Electricity	168,142	180,000	148,662	180,000	10,615	(169,385)	-94.10%
53231	Stormwater Fees	0	10,615	10,614	10,615	8,000	(2,615)	-24.63%
53261	Gas/Diesel/Oil/Grease	4,595	5,000	4,099	7,000	1,000	(6,000)	-85.71%
53301	Food & Banquets	397	750	426	750	2,500	1,750	233.33%
53351	Small tools	36	700	1,238	1,000	0	(1,000)	-100.00%
53371	Other Supplies	25,149	40,000	25,230	20,000	0	(20,000)	-100.00%
54101	Buildings/Improvements	890	200,000	495	0	0	0	0.00%
54121	Machinery & Equipment	0	0	0	0	0	0	0.00%
Total Expenditures		\$961,143	\$1,145,479	\$802,295	\$934,044	\$954,838	\$20,794	2.23%

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

DEPARTMENT 04

			Adopted		Adopted	Tentative	FY 2022 Tentative	FY 2022 Tentative
		FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2021 Adopted	FY 2021 Adopted
Acct #	Account Name	Actual	Budget	Actual	Budget	Budget	Variance (\$)	Variance (%)
51001	Salaries- full time	\$220,161	\$267,340	\$161,355	\$287,344	\$281,421	(\$5,923)	-2.06%
51201	FICA	16,477	20,452	12,078	21,982	21,529	(453)	-2.06%
51202	Group Health	49,700	102,200	81,447	102,200	120,105	17,905	17.52%
51203	Retirement	22,896	25,996	25,992	34,453	35,056	603	1.75%
51205	Worker's compensation	0	3,000	2,250	600	600	0	0.00%
52021	Professional Services	11,530	6,000	10,615	6,000	13,241	7,241	120.68%
52041	Professional/Technical-Software	8,159	8,200	5,570	10,050	50,000	39,950	397.51%
52141	Repairs & maint by vdr-Vehicles	60	500	527	1,000	4,000	3,000	300.00%
52143	Repairs & maint by vdr- Office Equip	2,144	2,200	2,144	2,200	3,000	800	36.36%
52144	Repairs & maint by vdr- Other	0	250	13	250	500	250	100.00%
52311	Postage	3	150	2	150	150	0	0.00%
52312	Telephone	2,378	2,400	2,469	2,400	5,400	3,000	125.00%
52331	Printing	0	0	36	36	200	164	455.56%
52341	Travel & business mtg	50	1,800	550	1,800	5,000	3,200	177.78%
52351	Dues & memberships	100	250	0	500	1,000	500	100.00%
52361	Training & employee development	725	1,200	505	1,200	3,000	1,800	150.00%
53001	Office supplies	1,517	1,500	273	1,500	3,000	1,500	100.00%
53002	Data Processing Supplies	0	350	0	350	350	0	0.00%
53261	Gas/Diesel/Oil & Grease	3,679	3,200	2,992	3,700	7,500	3,800	102.70%
53311	Subscriptions & publications	0	150	0	50	50	0	0.00%
53371	Other Supplies	336	250	43	250	250	0	0.00%
54121	Machinery & Equipment	0	0	0	0	0	0	0.00%
	Total Expenditures	\$339,917	\$447,388	\$308,861	\$478,015	\$555,352	\$77,337	16.18%

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

DEPARTMENT 01

		FY 2019	Adopted FY 2020	FY 2020	Adopted FY 2021	Tentative FY 2022	FY 2022 Tentative FY 2021 Adopted	FY 2022 Tentative FY 2021 Adopted
<u>Acct #</u>	<u>Account Name</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
51001	Salaries- full time	\$68,461	\$81,638	\$75,779	\$86,437	\$87,911	\$1,474	1.71%
51001	Salaries- Reclassifications	0	0	0	0	8,961	8,961	100.00%
51002	Salaries-Over time	0	250	0	250	250	0	0.00%
51003	Salaries-Part Time	1,080	12,340	0	0	0	0	0.00%
51201	FICA	5,089	7,208	5,529	6,632	6,744	112	1.69%
51201	FICA- Reclassifications	0	0	0	0	686	686	100.00%
51202	Group Health	45,500	40,880	41,617	40,880	48,042	7,162	17.52%
51203	Retirement	6,300	7,938	7,944	10,364	10,545	181	1.75%
51205	Worker's compensation	0	0	0	0	0	0	0.00%
52143	Repairs & maint by vdr-Office Equip	924	1,000	1,572	1,000	1,500	500	50.00%
52311	Postage	80	150	15	150	150	0	0.00%
52341	Travel & business mtg	2,959	1,875	1,020	1,900	1,900	0	0.00%
52351	Dues & memberships	160	650	260	325	350	25	7.69%
52361	Training & employee development	650	1,275	50	1,300	1,300	0	0.00%
53001	Office supplies	468	700	357	700	700	0	0.00%
54124	Furniture & Fixtures	0	0	0	0	1,200	1,200	100.00%
54126	Office Equipment	6,775	0	0	0	0	0	0.00%
	Total Expenditures	\$138,447	\$155,904	\$134,143	\$149,938	\$170,239	\$20,301	13.54%

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

DEPARTMENT 01

		FY 2019	Adopted FY 2020	FY 2020	Adopted FY 2021	Tentative FY 2022	FY 2022 Tentative FY 2021 Adopted	FY 2022 Tentative FY 2021 Adopted
<u>Acct #</u>	<u>Account Name</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
51001	Salaries- full time	\$337,780	\$343,340	\$325,398	\$358,753	\$435,397	\$76,644	21.36%
51001	Salaries- Reclassifications	0	0	0	0	6,042	6,042	100.00%
51002	Salaries- overtime	0	1,000	200	1,000	1,000	0	0.00%
51003	Salaries-Part Time	18,288	30,680	13,635	30,680	30,680	0	0.00%
51201	FICA	26,210	28,689	24,867	29,869	35,731	5,862	19.63%
51201	FICA- Reclassifications	0	0	0	0	462	462	100.00%
51202	Group Health	227,540	204,400	208,088	204,400	288,252	83,852	41.02%
51203	Retirement	27,096	33,386	33,384	43,015	43,768	753	1.75%
51205	Worker's compensation	0	4,000	0	1,000	1,000	0	0.00%
52143	Repairs & maint by vdr-Office Equip	456	1,000	991	1,300	1,300	0	0.00%
52311	Postage	139,647	142,750	137,226	165,000	165,000	0	0.00%
52312	Telephone	659	1,150	1,284	1,150	1,200	50	4.35%
52331	Printing	41,904	49,500	25,093	49,500	52,000	2,500	5.05%
52341	Travel & Business Mtg	0	500	0	500	500	0	0.00%
53001	Office supplies	9,711	8,900	8,846	5,000	5,000	0	0.00%
54124	Furniture & Fixtures	87	6,000	25,922	0	500	500	100.00%
54126	Office Equipment	0	0	0	0	0	0	0.00%
	Total Expenditures	\$829,378	\$855,295	\$804,934	\$891,167	\$1,067,833	\$176,665	19.82%

Fund 10 GENERAL FUND

Function 1000 General Government

Activity 1595 General Administration Fees

DEPARTMENT 01

			Adopted		Adopted	Tentative	FY 2022 Tentative	FY 2022 Tentative
		FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2021 Adopted	FY 2021 Adopted
<u>Acct #</u>	<u>Account Name</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
52351	Dues & memberships	\$185,094	\$170,000	\$187,611	\$170,000	\$170,000	\$0	0.00%
	Total Expenditures	\$185,094	\$170,000	\$187,611	\$170,000	\$170,000	\$0	0.00%

Fund 10 GENERAL FUND
Function 2000 Judicial
Activity 2650 Municipal Court

DEPARTMENT 06

			Adopted		Adopted	Tentative	FY 2022 Tentative	FY 2022 Tentative
		FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2021 Adopted	FY 2021 Adopted
<u>Acct #</u>	<u>Account Name</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
51001	Salaries- full time	\$202,564	\$203,941	\$204,198	\$229,871	\$291,230	\$61,359	26.69%
51002	Salaries-overtime	0	500	0	500	500	0	0.00%
51201	FICA	15,010	15,640	15,889	17,623	22,317	4,694	26.64%
51202	Group insurance	98,000	102,200	93,687	102,200	144,126	41,926	41.02%
51203	Retirement	16,104	25,949	25,944	32,182	28,044	(4,138)	-12.86%
51205	Worker's compensation	0	0	0	0	187	187	100.00%
52021	Professional Services	100,324	105,000	91,182	105,000	112,200	7,200	6.86%
52143	Repairs & maint by vdr- Office Equip	935	900	906	900	900	0	0.00%
52151	Rental/Land & Buildings	18,000	13,500	19,500	13,500	0	(13,500)	-100.00%
52395	Bank Charges	0	300	0	300	300	0	0.00%
53201	Water & Sewer	1,209	2,000	310	2,000	2,000	0	0.00%
53221	Electricity	9,066	8,500	6,729	8,500	30,000	21,500	252.94%
57103	Police Training Fund	76,605	72,000	70,696	72,000	72,000	0	0.00%
57104	State Police Pension Fund	43,163	43,500	46,443	43,500	43,500	0	0.00%
54126	Office equipment	4,470	0	0	0	0	0	0.00%
58101	Debt Service Allocation	120,694	0	0	0	0	0	0.00%
	Total Expenditures	\$706,144	\$593,930	\$575,484	\$628,076	\$747,304	\$119,228	18.98%

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

DEPARTMENT 06

			Adopted		Adopted	Tentative	FY 2022 Tentative	FY 2022 Tentative
		FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2021 Adopted	FY 2021 Adopted
<u>Acct #</u>	<u>Account Name</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
51001	Salaries- full time	\$492,533	\$847,462	\$696,852	\$959,135	\$1,016,821	\$57,686	6.01%
51002	Salaries- overtime	1,243	1,000	4,980	1,000	1,000	0	0.00%
51003	Salaries- part Time	20,555	18,000	17,554	55,224	55,224	0	0.00%
51201	FICA	38,673	66,287	53,874	77,675	82,088	4,413	5.68%
51202	Group Health	204,960	286,160	281,004	306,600	336,294	29,694	9.68%
51203	Retirement	59,700	107,831	107,832	134,279	139,075	4,796	3.57%
51204	Unemployment	0	0	1,095	0	0	0	0.00%
51205	Worker's compensation	6,686	13,000	7,567	13,000	13,000	0	0.00%
52021	Professional Services	39,430	42,000	12,743	17,000	25,000	8,000	47.06%
52041	Professional/Technical-Software	167,719	180,000	183,472	180,000	0	(180,000)	-100.00%
52143	Repairs & maint by vdr- Office Equip	11,152	12,500	16,452	12,500	12,393	(107)	-0.86%
52144	Repairs & maint by vdr- Other Equip	0	1,300	2,000	1,300	1,000	(300)	-23.08%
52311	Postage	3,546	4,500	5,268	3,500	3,500	0	0.00%
52312	Telephone	86,212	90,000	81,307	87,500	94,000	6,500	7.43%
52313	Internet & Monitoring Services	5,105	4,600	4,555	4,600	4,600	0	0.00%
52321	Advertising & Promotions	6,775	7,000	340	1,000	2,000	1,000	100.00%
52331	Printing	5,872	6,500	5,656	6,000	6,000	0	0.00%
52341	Travel & business mtg	61,762	54,000	28,584	24,000	24,000	0	0.00%
52351	Dues & memberships	4,244	38,000	10,294	18,000	24,000	6,000	33.33%
52361	Training & employee development	41,032	34,000	38,472	30,000	30,000	0	0.00%
53001	Office supplies	32,162	33,000	26,481	25,000	25,000	0	0.00%
53010	Uniform & Clothing	3,968	5,000	3,363	2,500	2,500	0	0.00%
53020	Crime Prevention Supplies	1,860	2,000	117	1,000	2,000	1,000	100.00%
53231	Stormwater Fees	0	4,445	3,656	4,445	4,445	0	0.00%
53311	Subscriptions & publications	3,711	4,000	4,317	2,000	2,000	0	0.00%
53371	Other Supplies	16,731	6,000	3,375	4,000	4,000	0	0.00%
57102	911 Dispatch	314,379	314,500	314,380	314,500	314,500	0	0.00%
	Total Expenditures	\$1,630,009	\$2,183,085	\$1,915,590	\$2,285,758	\$2,224,440	(\$61,318)	-2.68%

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

DEPARTMENT 06

			Adopted		Adopted	Tentative	FY 2022 Tentative	FY 2022 Tentative
		FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2021 Adopted	FY 2021 Adopted
Acct #	Account Name	Actual	Budget	Actual	Budget	Budget	Variance (\$)	Variance (%)
51001	Salaries- full time	\$5,703,670	\$6,220,012	\$6,072,429	\$6,380,102	\$6,526,717	\$146,615	2.30%
51002	Salaries- overtime	366,412	325,000	323,610	325,000	325,000	0	0.00%
51003	Salaries- part time	1,320	20,000	563	46,020	46,020	0	0.00%
51011	Salaries- on call	56,160	55,000	54,476	55,000	55,000	0	0.00%
51201	FICA	458,721	506,431	481,989	520,669	531,885	11,216	2.15%
51202	Group Health	2,389,578	2,800,280	2,784,915	2,759,400	3,074,688	315,288	11.43%
51203	Retirement	650,383	727,815	727,812	893,214	924,902	31,688	3.55%
51205	Worker's compensation	75,772	145,000	73,713	85,000	86,870	1,870	2.20%
52141	Repairs & maint by vdr- Vehicles	170,394	120,000	135,790	120,000	150,000	30,000	25.00%
52142	Repairs & maint by vdr- Comm Equip	25,460	50,000	44,861	50,000	66,800	16,800	33.60%
52144	Repairs & maint by vdr- Other Equip	103,439	110,000	86,802	110,000	110,000	0	0.00%
52361	Training & Employ Devel	0	0	3,368	0	0	0	0.00%
52391	Impound Vehicles	9,010	7,500	7,117	7,500	7,500	0	0.00%
52394	Investigative Expense	29,783	38,000	37,704	38,000	38,000	0	0.00%
53001	Office Supplies	51	150	0	150	0	(150)	-100.00%
53010	Uniform & Clothing	111,041	88,000	59,769	88,000	100,000	12,000	13.64%
53022	Investigative Supplies	38,559	36,500	26,896	31,500	35,000	3,500	11.11%
53025	Drug Dog Expense	6,879	6,500	7,141	6,500	10,500	4,000	61.54%
53261	Gas/Diesel/Oil/Grease	296,394	300,000	290,724	300,000	310,000	10,000	3.33%
53371	Other Supplies	27,238	25,000	24,944	25,000	25,000	0	0.00%
54121	Machinery & Other Equipment	32,653	41,800	57,578	41,800	0	(41,800)	-100.00%
54123	Vehicles	83,880	710,000	88,594	0	0	0	0.00%
54124	Furniture & Fixtures	1,608	3,850	2,103	3,850	3,500	(350)	-9.09%
54125	Computer equipment	0	0	0	0	7,000	7,000	100.00%
54128	J.A.G. Equipment Grant	13,640	0	32,500	0	0	0	0.00%
	Total Expenditures	\$10,652,044	\$12,336,838	\$11,425,396	\$11,886,705	\$12,434,382	\$547,677	4.61%

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

DEPARTMENT 06

		FY 2019	Adopted FY 2020	FY 2020	Adopted FY 2021	Tentative FY 2022	FY 2022 Tentative FY 2021 Adopted	FY 2022 Tentative FY 2021 Adopted
<u>Acct #</u>	<u>Account Name</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
52023	Medical Services-Prisoner	\$2,340	\$5,000	\$3,905	\$4,000	\$0	(\$4,000)	-100.00%
52392	Jail Board	173,553	175,000	52,506	175,000	175,000	0	0.00%
	Total Expenditures	\$175,893	\$180,000	\$56,411	\$179,000	\$175,000	(\$4,000)	-2.23%

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

DEPARTMENT 06

		FY 2019	Adopted FY 2020	FY 2020	Adopted FY 2021	Tentative FY 2022	FY 2022 Tentative FY 2021 Adopted	FY 2022 Tentative FY 2021 Adopted
<u>Acct #</u>	<u>Account Name</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
51001	Salaries- full time	\$0	\$159,326	\$179,796	\$145,748	\$222,600	\$76,852	52.73%
51002	Salaries- overtime	0	5,600	2,834	5,600	5,600	0	0.00%
51005	Salaries- cares	0	0	0	0	0	0	0.00%
51201	FICA	0	12,617	13,628	11,578	17,457	5,879	50.78%
51202	Group Health	17,080	61,320	57,762	61,320	72,063	10,743	17.52%
51203	Retirement	3,096	20,272	20,268	20,405	21,133	728	3.57%
51205	Worker's compensation	0	0	0	1,500	1,500	0	0.00%
53010	Uniform & Clothing	968	1,000	892	1,000	1,000	0	0.00%
53023	Training Supplies	39,711	45,000	33,651	40,000	49,000	9,000	22.50%
54121	Machinery & Equipment	0	0	0	0	0	0	0.00%
54126	Office Equipment	0	0	0	0	0	0	0.00%
	Total Expenditures	\$60,856	\$305,135	\$308,831	\$287,151	\$390,353	\$103,202	35.94%

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

DEPARTMENT 06

			Adopted		Adopted	Tentative	FY 2022 Tentative	FY 2022 Tentative
		FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2021 Adopted	FY 2021 Adopted
<u>Acct #</u>	<u>Account Name</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
51001	Salaries- full time	\$209,941	\$257,042	\$172,960	\$276,227	\$277,227	\$1,000	0.36%
51002	Salaries- overtime	6,657	5,000	4,238	5,000	5,000	0	0.00%
51005	Salaries- cares	0	0	0	0	0	0	0.00%
51201	FICA	16,168	20,046	13,224	21,514	21,590	76	0.35%
51202	Group Health	119,557	122,640	123,315	122,640	144,126	21,486	17.52%
51203	Retirement	32,796	32,706	32,712	38,672	40,053	1,381	3.57%
51205	Worker's compensation	3,343	8,000	4,660	3,000	3,000	0	0.00%
53010	Uniform & Clothing	85	350	0	350	0	(350)	-100.00%
53027	School Liaison Supplies	307	4,800	0	4,000	4,000	0	0.00%
53371	Other Supplies	0	0	0	0	0	0	0.00%
54121	Machinery & Other Equipment	0	0	0	0	0	0	0.00%
	Total Expenditures	\$388,854	\$450,584	\$351,109	\$471,403	\$494,996	\$23,593	5.00%

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

DEPARTMENT 06

		FY 2019	Adopted FY 2020	FY 2020	Adopted FY 2021	Tentative FY 2022	FY 2022 Tentative FY 2021 Adopted	FY 2022 Tentative FY 2021 Adopted
<u>Acct #</u>	<u>Account Name</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
52139	Repairs & maint by vdr- Grounds	\$7,400	\$8,500	\$7,400	\$8,500	\$2,000	(\$6,500)	-76.47%
52140	Repairs & maint by vdr- Buildings	32,208	45,000	29,462	45,000	45,000	0	0.00%
53201	Water & Sewer	9,850	9,000	8,965	9,000	10,000	1,000	11.11%
53211	Natural Gas	14,417	21,000	8,870	21,000	18,000	(3,000)	-14.29%
53221	Electricity	94,820	92,000	92,410	92,000	92,000	0	0.00%
53371	Other supplies	24,008	21,000	22,904	21,000	21,000	0	0.00%
54101	Building & Improvements/Stations	0	0	0	0	0	0	0.00%
	Total Expenditures	\$182,702	\$196,500	\$170,010	\$196,500	\$188,000	(\$8,500)	-4.33%

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

DEPARTMENT 06

		FY 2019	Adopted FY 2020	FY 2020	Adopted FY 2021	Tentative FY 2022	FY 2022 Tentative FY 2021 Adopted	FY 2022 Tentative FY 2021 Adopted
<u>Acct #</u>	<u>Account Name</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
51001	Salaries- full time	\$385	\$0	\$0	\$0	\$0	\$0	0.00%
51003	Salaries- part time	94,150	100,000	68,591	210,600	210,600	0	0.00%
51201	FICA	7,232	7,650	5,247	16,111	16,111	0	0.00%
51202	Group Health	0	0	0	0	0	0	0.00%
51203	Retirement	0	0	0	0	0	0	0.00%
51205	Worker's compensation	0	0	0	0	0	0	0.00%
53010	Uniforms & Clothing	174	500	94	500	500	0	0.00%
	Total Expenditures	\$101,942	\$108,150	\$73,932	\$227,211	\$227,211	\$0	0.00%

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

DEPARTMENT 06

			Adopted		Adopted	Tentative	FY 2022 Tentative	FY 2022 Tentative
		FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2021 Adopted	FY 2021 Adopted
Acct #	Account Name	Actual	Budget	Actual	Budget	Budget	Variance (\$)	Variance (%)
51001	Salaries- full time	\$199,937	\$197,737	\$202,910	\$206,220	\$202,624	(\$3,596)	-1.74%
51001	Salaries- New Positions	0	0	0	0	24,650	24,650	100.00%
51002	Salaries- overtime	21,747	15,000	14,914	15,000	15,000	0	0.00%
51003	Salaries- part Time	30,422	36,000	47,575	40,000	40,000	0	0.00%
51011	Salaries- on call	10,920	10,920	10,794	10,920	10,920	0	0.00%
51201	FICA	19,558	19,864	20,501	20,819	20,544	(275)	-1.32%
51201	FICA- New Positions	0	0	0	0	1,886	1,886	100.00%
51202	Group Health	102,478	122,640	121,764	122,640	144,126	21,486	17.52%
51202	Group Health- New Positions	0	0	0	0	24,021	24,021	100.00%
51203	Retirement	21,396	25,160	25,164	28,871	29,902	1,031	3.57%
51205	Worker's compensation	2,229	4,000	2,327	2,500	2,500	0	0.00%
51205	Worker's compensation- New Positions	0	0	0	0	187	187	100.00%
52021	Professional Services	3,400	5,500	400	2,500	2,500	0	0.00%
52139	Repairs & Maint by Vdr- Grounds	0	250	0	250	250	0	0.00%
52140	Repairs & Maint by Vdr- Building	1,900	3,000	12,680	3,000	5,000	2,000	66.67%
52141	Repairs & Maint by Vdr- Vehicles	5,576	5,800	4,736	5,800	5,800	0	0.00%
52143	Repairs & maint by vdr- Office Equip	763	750	718	750	800	50	6.67%
52144	Repairs & maint by vdr- Other Equip	0	0	0	0	0	0	0.00%
53010	Uniform & Clothing	1,549	1,600	1,289	1,600	2,500	900	56.25%
53025	Sterilization Expense-GDOA Grant	2,690	1,592	186	186	0	(186)	-100.00%
53026	Animal Health	4,212	5,000	5,000	5,000	15,000	10,000	200.00%
53028	Safety Supplies-Animal Control	0	1,000	359	1,000	1,000	0	0.00%
53029	Animal Food	2,718	2,500	3,272	2,500	7,500	5,000	200.00%
53030	Euthanasia	1,370	1,900	981	1,900	1,900	0	0.00%
53201	Water & Sewer	3,124	3,200	3,229	3,200	3,200	0	0.00%
53211	Natural Gas	6,130	7,500	12,962	7,500	8,500	1,000	13.33%
53221	Electricity	23,248	22,000	23,088	22,000	24,300	2,300	10.45%
53261	Gas/Diesel/Oil/Grease	12,521	9,500	11,538	9,500	12,000	2,500	26.32%
53371	Other Supplies	1,397	1,400	1,578	1,400	1,400	0	0.00%
54123	Vehicles	27,142	33,000	26,874	0	0	0	0.00%
Total Expenditures		\$506,426	\$536,813	\$554,838	\$515,056	\$608,009	\$92,954	18.05%

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

DEPARTMENT 05

			Adopted		Adopted	Tentative	FY 2022 Tentative	FY 2022 Tentative
		FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2021 Adopted	FY 2021 Adopted
<u>Acct #</u>	<u>Account Name</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
51001	Salaries- full time	\$284,665	\$369,588	\$374,269	\$388,701	\$389,825	\$1,124	0.29%
51002	Salaries-Over time	1,872	500	0	500	500	0	0.00%
51011	Salaries-On Call Pay	330	3,120	2,004	3,120	3,120	0	0.00%
51201	FICA	21,654	28,550	28,082	30,013	30,099	86	0.29%
51202	Group Health	143,000	122,640	99,315	122,640	144,126	21,486	17.52%
51203	Retirement	36,396	47,026	47,028	54,418	56,362	1,944	3.57%
51204	Unemployment	0	2,500	0	2,500	2,500	0	0.00%
51205	Worker's compensation	17,507	10,500	1,736	6,500	6,500	0	0.00%
51206	Cancer & Ltd Insurance	22,941	36,500	20,815	893	1,056	163	18.25%
52021	Professional Services	21,800	23,500	22,400	23,500	30,000	6,500	27.66%
52041	Professional-Software	7,088	10,000	7,088	8,000	14,500	6,500	81.25%
52143	Repairs & maint by vdr-Office Equip	2,222	8,500	2,118	2,500	2,000	(500)	-20.00%
52311	Postage	172	1,900	47	200	150	(50)	-25.00%
52331	Printing	0	250	211	250	300	50	20.00%
52341	Travel & business mtg	5,638	7,000	3,469	7,000	10,000	3,000	42.86%
52351	Dues & memberships	4,501	4,250	2,365	4,250	5,200	950	22.35%
52361	Training & Employee Development	1,000	1,500	750	1,500	2,500	1,000	66.67%
53001	Office supplies	1,251	1,900	1,978	1,900	2,500	600	31.58%
53231	Stormwater Fees	0	4,690	4,415	4,690	4,690	0	0.00%
53311	Subscriptions & publications	0	150	0	0	0	0	0.00%
57102	911 Dispatch	104,809	104,800	104,808	104,800	104,800	0	0.00%
	Total Expenditures	\$676,847	\$789,364	\$722,897	\$767,875	\$810,728	\$42,853	5.58%

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

DEPARTMENT 05

		FY 2019	Adopted FY 2020	FY 2020	Adopted FY 2021	Tentative FY 2022	FY 2022 Tentative FY 2021 Adopted	FY 2022 Tentative FY 2021 Adopted
<u>Acct #</u>	<u>Account Name</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
51001	Salaries- full time	\$4,460,538	\$4,493,578	\$4,495,582	\$4,698,504	\$4,256,119	(\$442,385)	-9.42%
51002	Salaries-Overtime	95,990	175,000	188,319	175,000	125,000	(50,000)	-28.57%
51011	Salaries-On Call Pay	120	3,120	0	3,120	3,120	0	0.00%
51201	FICA	339,660	357,385	347,989	373,062	335,395	(37,667)	-10.10%
51202	Group Health	2,932,786	2,207,520	1,819,325	2,207,520	2,161,890	(45,630)	-2.07%
51203	Retirement	500,664	576,331	576,318	657,791	681,283	23,492	3.57%
51205	Worker's compensation	223,550	131,000	18,059	75,000	77,992	2,992	3.99%
51206	Cancer & Ltd Insurance	0	0	0	24,110	24,110	0	0.00%
52141	Repairs & maint by vdr- Vehicles	85,752	85,000	97,141	90,000	120,000	30,000	33.33%
52144	Repairs & maint by vdr- Other Equip	10,718	6,000	4,774	2,000	5,000	3,000	150.00%
52146	Repairs & maint - Air Packs	931	15,000	27,961	20,000	30,000	10,000	50.00%
53010	Uniform & Clothing	50,989	53,000	48,998	45,000	50,000	5,000	11.11%
53011	Personal Protective Clothing	36,701	40,000	39,821	40,000	100,000	60,000	150.00%
53024	Fire Fighting Supplies	12,975	18,000	20,887	18,000	30,000	12,000	66.67%
53261	Gas/Diesel/Oil/Grease	84,536	85,000	72,784	78,000	90,000	12,000	15.38%
53301	Food & Banquets	1,979	1,900	2,112	1,500	3,000	1,500	100.00%
53371	Other Supplies	2,661	2,250	2,243	2,250	10,000	7,750	344.44%
54121	Machinery & other equipment	30,154	184,730	214,130	47,415	0	(47,415)	-100.00%
54124	Furniture & Fixtures	0	0	0	0	13,400	13,400	100.00%
58104	Fire Trucks-Lease payments	23,675	110,000	0	110,000	94,771	(15,229)	-13.84%
	Total Expenditures	\$8,894,380	\$8,544,814	\$7,976,444	\$8,668,272	\$8,211,080	(\$457,192)	-5.27%

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

DEPARTMENT 05

		FY 2019	Adopted FY 2020	FY 2020	Adopted FY 2021	Tentative FY 2022	FY 2022 Tentative FY 2021 Adopted	FY 2022 Tentative FY 2021 Adopted
Acct #	Account Name	Actual	Budget	Actual	Budget	Budget	Variance (\$)	Variance (%)
51001	Salaries- full time	\$395,162	\$344,986	\$349,566	\$359,129	\$335,888	(\$23,241)	-6.47%
51002	Salaries-Exempt Overtime	565	0	0	0	0	0	0.00%
51005	Salaries- cares	0	0	0	0	0	0	0.00%
51011	Salaries-On Call Pay	12,690	10,920	11,004	10,920	10,920	0	0.00%
51201	FICA	30,410	27,227	26,948	28,309	26,531	(1,778)	-6.28%
51202	Group Health	162,600	122,640	104,933	122,640	144,126	21,486	17.52%
51203	Retirement	37,404	43,896	43,896	50,278	52,074	1,796	3.57%
51205	Worker's compensation	17,507	9,500	1,571	5,500	5,500	0	0.00%
51206	Cancer & Ltd Insurance	0	0	0	1,339	1,339	0	0.00%
52144	Repairs & Maint. by vdr-Other Equip	1,984	1,200	868	1,000	1,200	200	20.00%
52331	Printing	3,923	4,250	4,224	5,000	5,000	0	0.00%
52341	Travel & business mtg	3,859	4,500	1,358	4,500	5,000	500	11.11%
52351	Dues & Memberships	0	250	100	400	400	0	0.00%
52361	Training & employee development	950	1,000	250	1,000	1,500	500	50.00%
53001	Office supplies	19	500	898	500	500	0	0.00%
53311	Subscription & Publication	1,328	1,300	2,607	2,000	1,800	(200)	-10.00%
53371	Other Supplies	741	1,200	814	700	1,000	300	42.86%
54123	Vehicles	0	0	0	0	0	0	0.00%
	Total Expenditures	\$669,142	\$573,369	\$549,037	\$593,215	\$592,778	(\$437)	-0.07%

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

DEPARTMENT 05

		FY 2019	Adopted FY 2020	FY 2020	Adopted FY 2021	Tentative FY 2022	FY 2022 Tentative FY 2021 Adopted	FY 2022 Tentative FY 2021 Adopted
<u>Acct #</u>	<u>Account Name</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
51001	Salaries- full time	\$227,784	\$261,564	\$229,923	\$250,264	\$370,260	\$119,996	47.95%
51002	Salaries-Exempt Overtime	3,603	0	0	0	0	0	0.00%
51005	Salaries- cares	0	0	0	0	0	0	0.00%
51011	Salaries-On Call Pay	7,860	7,830	9,000	7,830	7,830	0	0.00%
51201	FICA	17,755	20,609	27,704	19,744	28,924	9,180	46.50%
51202	Group Health	100,900	102,200	86,200	81,760	144,126	62,366	76.28%
51203	Retirement	24,204	33,281	33,276	35,037	36,288	1,251	3.57%
51205	Worker's compensation	8,080	7,000	1,156	3,000	3,000	0	0.00%
51206	Cancer & Ltd Insurance	0	0	0	893	1,056	163	18.25%
52331	Printing	35	150	83	150	150	0	0.00%
52341	Travel and Business mtg	7,944	8,500	3,554	7,500	20,000	12,500	166.67%
52351	Dues & Memberships	0	50	125	125	400	275	220.00%
52361	Training and Employee Development	27,891	24,000	16,430	24,000	30,000	6,000	25.00%
53001	Office Supplies	289	300	127	200	300	100	50.00%
53010	Uniforms & Clothing	0	0	36	0	0	0	0.00%
53028	Safety Supplies	2,431	4,500	7,752	4,500	5,000	500	11.11%
53351	Small Tools	1,910	2,000	2,613	2,000	2,000	0	0.00%
53371	Other Supplies	388	2,900	2,972	5,000	6,000	1,000	20.00%
54121	Machinery & Equipment	0	4,450	3,994	156,332	32,000	(124,332)	-79.53%
54123	Vehicles	0	13,500	45,076	0	0	0	0.00%
Total Expenditures		\$431,075	\$492,834	\$470,022	\$598,335	\$687,334	\$88,999	14.87%

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

DEPARTMENT 05

			Adopted		Adopted	Tentative	FY 2022 Tentative	FY 2022 Tentative
		FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2021 Adopted	FY 2021 Adopted
<u>Acct #</u>	<u>Account Name</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
52142	Repairs and Maint. by vdrs- Comm Equip	\$22,438	\$22,000	\$17,485	\$19,000	\$18,000	(\$1,000)	-5.26%
52312	Telephone	13,463	12,500	15,166	11,000	15,000	4,000	36.36%
53311	Subscriptions/Publications	6,633	7,500	6,206	4,000	6,000	2,000	50.00%
53371	Other Supplies	139	250	319	250	500	250	100.00%
54122	Communication Equipment	0	39,500	0	0	0	0	0.00%
54125	Computer equipment	0	0	0	0	0	0	0.00%
	Total Expenditures	\$42,673	\$81,750	\$39,175	\$34,250	\$39,500	\$5,250	15.33%

Fund 10 GENERAL FUND

Function 3000 Public Safety

Activity 3570 Fire Stations & Buildings

DEPARTMENT 05

		FY 2019	Adopted FY 2020	FY 2020	Adopted FY 2021	Tentative FY 2022	FY 2022 Tentative FY 2021 Adopted	FY 2022 Tentative FY 2021 Adopted
<u>Acct #</u>	<u>Account Name</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
52139	Repairs & maint by vdr- Grounds	\$4,998	\$5,000	\$4,985	\$4,000	\$10,000	\$6,000	150.00%
52140	Repairs & maint by vdr- Buildings	31,210	25,000	26,155	25,000	40,000	15,000	60.00%
52144	Repairs & maint by vdr-Other Equip	844	1,800	1,748	1,800	3,000	1,200	66.67%
53201	Water & Sewer	16,968	15,000	20,032	14,000	16,000	2,000	14.29%
53211	Natural Gas	6,283	6,000	5,284	6,000	6,000	0	0.00%
53221	Electricity	44,174	48,000	41,525	48,000	48,000	0	0.00%
53371	Other supplies	7,495	7,700	7,345	7,700	18,000	10,300	133.77%
54101	Building & Improvements	13,208	0	2,252	0	0	0	0.00%
58101	Debt Service Allocation	73,847	0	0	0	0	0	0.00%
	Total Expenditures	\$199,026	\$108,500	\$109,325	\$106,500	\$141,000	\$34,500	32.39%

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

Department 04

		FY 2019	Adopted FY 2020	FY 2020	Adopted FY 2021	Tentative FY 2022	FY 2022 Tentative FY 2021 Adopted	FY 2022 Tentative FY 2021 Adopted
<u>Acct #</u>	<u>Account Name</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
51001	Salaries-Full Time	\$102,658	\$143,448	\$109,634	\$174,410	\$237,263	\$62,853	36.04%
51001	Salaries- Reclassifications	0	0	0	0	4,550	4,550	100.00%
51001	Salaries- Deleted Positions	0	0	0	0	(51,408)	(51,408)	-100.00%
51201	FICA	13,460	10,974	7,652	13,342	18,151	4,809	36.04%
51201	FICA- Reclassifications	0	0	0	0	348	348	100.00%
51201	FICA- Deleted Positions	0	0	0	0	(3,933)	(3,933)	-100.00%
51202	Group Health	20,160	61,320	48,870	71,540	96,084	24,544	34.31%
51202	Group Health- Deleted Positions	0	0	0	0	(24,021)	(24,021)	0.00%
51203	Retirement	8,400	13,949	13,944	20,912	21,278	366	1.75%
51204	Unemployment	0	3,500	0	3,500	3,500	0	0.00%
51205	Worker's compensation	4,331	19,000	13,286	9,000	9,000	0	0.00%
51205	Worker's compensation- Deleted Positions	0	0	0	0	(187)	(187)	-100.00%
52139	Repairs & maint by vdr- Grounds	0	250	0	750	500	(250)	-33.33%
52140	Repairs & maint by vdr- Buildings	3,449	3,500	288	5,000	5,000	0	0.00%
52143	Repairs & maint by vdr- Office Equip	753	700	688	1,000	1,000	0	0.00%
52144	Repairs & maint by vdr- Other Equip	684	850	542	1,000	1,000	0	0.00%
52311	Postage	39	100	13	100	100	0	0.00%
52312	Telephone	16,989	14,000	16,254	14,000	14,000	0	0.00%
52331	Printing	0	150	155	210	210	0	0.00%
52341	Travel & business mtg	1,375	1,500	555	2,000	2,000	0	0.00%
52351	Dues & memberships	786	400	400	800	500	(300)	-37.50%
52361	Travel & Employee Development	4,609	3,500	2,815	4,500	4,500	0	0.00%
53001	Office supplies	3,188	3,100	3,229	4,100	5,000	900	21.95%
53010	Uniform & Clothing	132	350	111	850	850	0	0.00%
53201	Water & Sewer	3,299	2,500	4,882	4,000	4,000	0	0.00%
53211	Natural Gas	7,734	7,000	12,833	9,000	9,000	0	0.00%
53221	Electricity	20,188	18,000	19,431	20,000	20,000	0	0.00%
53231	Stormwater Fees	0	4,200	4,165	5,000	5,000	0	0.00%
53371	Other supplies	6,389	3,812	2,821	15,000	15,000	0	0.00%
54101	Building/Improvements	0	0	0	0	12,000	12,000	100.00%
	Total Expenditures	\$218,623	\$316,103	\$262,569	\$380,014	\$410,285	\$30,271	7.97%

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

Department 04

			Adopted		Adopted	Tentative	FY 2022 Tentative	FY 2022 Tentative
		FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2021 Adopted	FY 2021 Adopted
Acct #	Account Name	Actual	Budget	Actual	Budget	Budget	Variance (\$)	Variance (%)
51001	Salaries- full time	\$877,457	\$928,870	\$653,991	\$835,353	\$979,747	\$144,394	17.29%
51002	Salaries- overtime	7,283	13,350	1,564	13,350	13,350	0	0.00%
51011	Salaries- on call pay	6,690	9,719	3,024	8,500	8,500	0	0.00%
51201	FICA	81,093	72,823	55,053	65,576	76,622	11,046	16.84%
51202	Group Health	338,535	592,760	472,372	531,440	696,609	165,169	31.08%
51203	Retirement	76,404	90,323	90,324	100,159	101,913	1,754	1.75%
51205	Worker's compensation	38,769	98,000	52,734	46,000	46,000	0	0.00%
52021	Professional Services	12,570	15,000	8,545	15,000	15,000	0	0.00%
52026	Tree Removal Services	0	10,000	9,825	12,500	25,000	12,500	100.00%
52141	Repairs & maint by vdr- Vehicles	103,645	115,000	74,789	75,000	75,000	0	0.00%
52144	Repairs & maint by vdr- Other Equip	38,988	37,000	19,196	25,000	25,000	0	0.00%
52171	Rental/Equipment & Vehicles	3,099	2,800	3,191	3,000	3,000	0	0.00%
52361	Training & employee development	7,557	5,000	5,434	7,000	7,000	0	0.00%
53010	Uniform & Clothing	4,408	6,000	8,768	10,500	10,500	0	0.00%
53050	Pavement marking material	21,974	10,000	265	5,000	6,000	1,000	20.00%
53051	Sign material	22,602	23,500	23,305	17,500	17,801	301	1.72%
53055	Streets Maint-Supplies & Material	52,957	45,000	33,406	45,000	45,000	0	0.00%
53057	Mosquito Control	8,096	25,000	12,144	12,000	16,000	4,000	33.33%
53261	Gas/Diesel/Oil/Grease	127,226	120,000	62,416	75,000	75,000	0	0.00%
53351	Small tools	1,084	1,500	1,087	2,046	2,050	4	0.20%
53371	Other supplies	107,045	109,200	22,516	60,000	60,000	0	0.00%
54031	Streets/LMIG	757,355	0	771,318	0	0	0	0.00%
54121	Machinery & other equipment	0	0	0	0	6,500	6,500	100.00%
54123	Vehicles	0	0	0	0	228,000	228,000	100.00%
	Total Expenditures	\$2,694,839	\$2,330,845	\$2,385,267	\$1,964,924	\$2,539,592	\$574,668	29.25%

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

Department 04

		FY 2019	Adopted FY 2020	FY 2020	Adopted FY 2021	Tentative FY 2022	FY 2022 Tentative FY 2021 Adopted	FY 2022 Tentative FY 2021 Adopted
Acct #	Account Name	Actual	Budget	Actual	Budget	Budget	Variance (\$)	Variance (%)
51001	Salaries- full time	\$315,637	\$340,455	\$312,591	\$357,907	\$342,213	(\$15,694)	-4.38%
51001	Salaries- New Positions	0	0	0	0	78,027	78,027	100.00%
51002	Salaries- overtime	1,189	7,500	129	7,500	7,500	0	0.00%
51003	Salaries- part time	0	40,000	0	40,000	40,000	0	0.00%
51201	FICA	23,359	29,679	22,803	31,014	29,813	(1,201)	-3.87%
51201	FICA- New Positions	0	0	0	0	5,969	5,969	100.00%
51202	Group Health	109,352	224,840	179,187	224,840	264,231	39,391	17.52%
51202	Group Health- New Positions	0	0	0	0	72,063	72,063	100.00%
51203	Retirement	26,796	33,106	33,108	42,913	43,665	752	1.75%
51205	Worker's compensation	13,610	35,000	24,482	19,000	19,000	0	0.00%
51205	Worker's compensation- New Positions	0	0	0	0	561	561	100.00%
52141	Repairs & maint by vdr- vehicles	3,650	5,000	2,195	4,500	4,500	0	0.00%
52144	Repairs & maint by vdr- Other Equip	15,961	20,000	11,687	15,000	15,000	0	0.00%
53010	Uniform & Clothing	1,532	1,700	1,721	2,500	3,000	500	20.00%
53201	Water & Sewer	9,169	6,800	10,340	8,800	10,500	1,700	19.32%
53261	Gas/Diesel/Oil/Grease	19,278	17,500	19,146	20,500	20,500	0	0.00%
53351	Small tools	765	500	69	1,000	2,000	1,000	100.00%
53371	Other supplies	17,841	19,500	7,107	9,500	26,000	16,500	173.68%
57010	Prisoner Detail - Houston County	0	0	0	0	0	0	0.00%
54121	Machinery & other equipment	0	0	0	0	0	0	0.00%
54122	Communication equipment	0	0	0	0	0	0	0.00%
54123	Vehicles	0	0	0	0	40,000	40,000	100.00%
	Total Expenditures	\$558,140	\$781,580	\$624,567	\$784,974	\$1,024,542	\$239,568	30.52%

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

Department 04

		FY 2019	Adopted FY 2020	FY 2020	Adopted FY 2021	Tentative FY 2022	FY 2022 Tentative FY 2021 Adopted	FY 2022 Tentative FY 2021 Adopted
<u>Acct #</u>	<u>Account Name</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
53222	Street Lights-Electricity	\$831,808	\$840,000	\$871,539	\$865,000	\$865,000	\$0	0.00%
54035	Street Lights-New	0	0	0	0	0	0	0.00%
	Total Operating Expenditures	\$831,808	\$840,000	\$871,539	\$865,000	\$865,000	\$0	0.00%

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

DEPARTMENT 08

		FY 2019	Adopted FY 2020	FY 2020	Adopted FY 2021	Tentative FY 2022	FY 2022 Tentative FY 2021 Adopted	FY 2022 Tentative FY 2021 Adopted
<u>Acct #</u>	<u>Account Name</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
51001	Salaries- full time	\$94,709	\$95,791	\$98,011	\$100,766	\$99,769	(\$997)	-0.99%
51002	Salaries- Overtime	1,740	4,000	1,863	4,000	4,000	0	0.00%
51011	Salaries-On Call	10,710	10,920	10,584	10,920	10,920	0	0.00%
51201	FICA	8,000	8,469	8,210	8,850	8,774	(76)	-0.86%
51202	Group Health	19,875	40,880	32,587	40,880	48,042	7,162	17.52%
51203	Retirement	7,500	9,314	9,312	12,081	12,293	212	1.75%
51205	Worker's compensation	3,712	0	0	0	0	0	0.00%
52021	Professional Services	16,367	25,000	0	18,000	23,500	5,500	30.56%
52041	Prof Service-Software & Support	133	500	0	500	500	0	0.00%
52141	Repairs & maint by vdr- Vehicles	2,676	2,500	1,236	2,500	2,500	0	0.00%
52144	Repairs & maint by vdr- Other Equip	56,045	75,000	27,197	60,000	109,620	49,620	82.70%
52311	Postage	0	30	0	30	30	0	0.00%
52312	Telephone	2,241	2,200	2,065	2,200	2,200	0	0.00%
52341	Travel & business mtg	0	750	1,876	2,750	2,750	0	0.00%
52351	Dues & memberships	100	200	170	200	200	0	0.00%
52361	Training & Employee Development	0	500	0	2,500	2,500	0	0.00%
53001	Office supplies	102	300	0	300	300	0	0.00%
53261	Gas/Diesel/Oil/Grease	4,277	4,000	2,906	4,000	4,000	0	0.00%
53371	Other supplies	7,990	6,500	4,211	6,500	6,500	0	0.00%
54101	Buildings/Improvements	0	0	0	0	0	0	0.00%
54121	Machinery & other equipment	11,500	79,700	115,675	80,000	110,000	30,000	37.50%
54123	Vehicles	0	0	0	0	0	0	0.00%
54126	Office Equipment	0	0	0	0	0	0	0.00%
	Total Expenditures	\$247,678	\$366,554	\$315,904	\$356,977	\$448,398	\$91,421	25.61%

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

Department 04								
		FY 2019	Adopted FY 2020	FY 2020	Adopted FY 2021	Tentative FY 2022	FY 2022 Tentative FY 2021 Adopted	FY 2022 Tentative FY 2021 Adopted
Acct #	Account Name	Actual	Budget	Actual	Budget	Budget	Variance (\$)	Variance (%)
51001	Salaries- full time	\$403,361	\$505,821	\$463,199	\$512,578	\$512,325	(\$253)	-0.05%
51001	Salaries- New Positions	0	0	0	0	34,630	34,630	100.00%
51001	Salaries- Reclassifications	0	0	0	0	5,380	5,380	100.00%
51002	Salaries- overtime	403	2,750	1,021	2,750	2,750	0	0.00%
51011	Salaries- on call pay	10,920	10,920	11,004	10,920	10,920	0	0.00%
51201	FICA	30,806	39,741	35,317	40,258	40,239	(19)	-0.05%
51201	FICA- New Positions	0	0	0	0	2,649	2,649	100.00%
51201	FICA- Reclassifications	0	0	0	0	412	412	100.00%
51202	Group Health	109,330	286,160	228,044	286,160	336,294	50,134	17.52%
51202	Group Health- New Positions	0	0	0	0	24,021	24,021	100.00%
51203	Retirement	30,600	49,186	49,188	61,458	62,535	1,077	1.75%
51205	Worker's compensation	15,466	53,000	37,071	28,000	28,000	0	0.00%
51205	Worker's compensation- New Positions	0	0	0	0	187	187	100.00%
52139	Repairs & maint by vdr- Grounds	0	1,500	0	2,000	1,500	(500)	-25.00%
52140	Repairs & maint by vdr- Building	797	500	612	1,500	2,000	500	33.33%
52141	Repairs & maint by vdr- Vehicles	2,853	4,500	6,129	6,000	6,000	0	0.00%
52143	Repairs & maint by vdr- Other Equip	1,149	1,500	1,006	1,500	1,500	0	0.00%
52171	Equipment Rental	0	250	0	250	250	0	0.00%
52312	Telephone	0	200	0	200	200	0	0.00%
52361	Training & Employee Development	0	0	199	1,898	3,000	1,102	58.06%
53001	Office supplies	1,180	900	742	1,290	1,300	10	0.78%
53010	Uniform & Clothing	2,013	2,200	1,811	2,489	2,750	261	10.49%
53201	Water & Sewer	1,973	1,600	1,431	2,000	2,000	0	0.00%
53211	Natural Gas	3,322	4,500	2,931	4,000	4,000	0	0.00%
53221	Electricity	1,267	1,400	1,336	1,600	1,600	0	0.00%
53261	Gas/Diesel/Oil/Grease	8,580	7,500	6,231	8,500	8,500	0	0.00%
53351	Small tools	3,886	4,000	2,598	4,000	4,000	0	0.00%
53371	Other supplies	8,198	3,000	6,090	8,318	8,320	2	0.02%
53601	Inventory write off	894	0	0	0	0	0	0.00%
54101	Buildings/Improvements	0	0	0	0	0	0	0.00%
54121	Machinery & other equipment	0	0	0	0	0	0	0.00%
54122	Communication equipment	0	0	0	0	0	0	0.00%
54123	Vehicles	0	0	0	0	40,000	40,000	100.00%
54126	Office equipment	0	0	0	0	0	0	0.00%
Total Expenditures		\$636,999	\$981,128	\$855,959	\$987,669	\$1,147,261	\$159,593	16.16%

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

Department 07

		FY 2019	Adopted FY 2020	FY 2020	Adopted FY 2021	Tentative FY 2022	FY 2022 Tentative FY 2021 Adopted	FY 2022 Tentative FY 2021 Adopted
Acct #	Account Name	Actual	Budget	Actual	Budget	Budget	Variance (\$)	Variance (%)
51001	Salaries- full time	\$165,565	\$169,580	\$173,498	\$179,928	\$180,526	\$598	0.33%
51001	Salaries- Reclassifications	0	0	0	0	3,642	3,642	100.00%
51011	Salaries-On Call	1,920	0	90	0	0	0	0.00%
51201	FICA	12,581	12,973	12,963	13,765	13,810	45	0.33%
51201	FICA- Reclassifications	0	0	0	0	279	279	100.00%
51202	Group Health	101,360	61,320	109,731	61,320	72,063	10,743	17.52%
51203	Retirement	13,404	16,489	16,488	21,573	21,951	378	1.75%
51205	Worker's compensation	7,107	6,000	257	2,000	2,000	0	0.00%
52141	Repairs & maint by vdr- Vehicles	12,690	7,000	7,222	7,000	7,000	0	0.00%
52142	Repairs & maint by vdr- Com Equip	0	0	0	0	0	0	0.00%
52143	Repairs & maint by vdr- Office Equip	4,691	6,000	5,790	6,000	6,000	0	0.00%
52311	Postage	31	100	2	100	100	0	0.00%
52312	Telephone	2,681	3,200	3,015	3,200	3,200	0	0.00%
52331	Printing	0	1,000	0	1,000	1,000	0	0.00%
52341	Travel & business meeting expense	1,634	6,000	1,579	6,000	6,000	0	0.00%
52351	Dues & memberships	765.09	1,200	1,653	1,200	1,200	0	0.00%
53001	Office supplies	694	1,500	1,126	1,500	1,500	0	0.00%
53010	Uniforms & Clothing	1,098	1,200	674	1,200	1,200	0	0.00%
53201	Water & Sewer	18,544	16,000	36,953	16,000	16,000	0	0.00%
53211	Natural Gas	24,251	24,000	38,980	24,000	24,000	0	0.00%
53221	Electricity	128,867	120,000	134,597	120,000	175,000	55,000	45.83%
53231	Stormwater Fees	0	14,550	14,520	14,550	14,550	0	0.00%
53261	Gas/Diesel/Oil/Grease	15,376	14,000	13,260	14,000	14,000	0	0.00%
53301	Food and banquets	4,747	1,200	810	1,200	1,200	0	0.00%
53371	Other Supplies	1,766	1,900	1,664	1,900	1,900	0	0.00%
54124	Furniture & Fixtures	0	0	0	0	0	0	0.00%
	Total Expenditures	\$519,772	\$485,212	\$574,872	\$497,436	\$568,121	\$70,685	14.21%

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

Department 07

		FY 2019	Adopted FY 2020	FY 2020	Adopted FY 2021	Tentative FY 2022	FY 2022 Tentative FY 2021 Adopted	FY 2022 Tentative FY 2021 Adopted
Acct #	Account Name	Actual	Budget	Actual	Budget	Budget	Variance (\$)	Variance (%)
51001	Salaries- full time-supervision	\$279,198	\$402,759	\$308,018	\$375,970	\$330,273	(\$45,697)	-12.15%
51001	Salaries- New Positions	\$0	\$0	\$0	\$0	\$34,630	\$34,630	100.00%
51002	Salaries- overtime-supervision	0	1,000	0	1,000	1,000	0	0.00%
51003	Salaries- part time	147,340	155,000	83,015	155,000	155,000	0	0.00%
51011	Salaries-on Call	600	4,000	270	1,300	1,300	0	0.00%
51201	FICA	33,068	43,051	30,175	40,795	37,299	(3,496)	-8.57%
51201	FICA- New Positions	0	0	0	0	2,649	2,649	100.00%
51202	Group Health	304,088	224,840	402,376	204,400	192,168	(12,232)	-5.98%
51202	Group Health- New Positions	0	0	0	0	24,021	24,021	100.00%
51203	Retirement	27,996	39,164	39,168	45,079	45,868	789	1.75%
51205	Worker's compensation	28,428	17,000	637	6,000	6,000	0	0.00%
51205	Worker's compensation- New Positions	0	0	0	0	187	187	100.00%
52144	Repairs & maint by vdr- Other Equip	0	1,000	0	1,000	1,000	0	0.00%
52171	Equipment Rental	0	50	0	50	50	0	0.00%
52311	Postage	229	375	124	375	375	0	0.00%
52312	Telephone	1,272	1,300	3,181	1,300	1,300	0	0.00%
52331	Printing	598	250	0	250	250	0	0.00%
52381	Contract Labor	3,781	4,500	4,115	4,500	4,500	0	0.00%
52382	Contract Labor/Referees & Officials	40,302	65,000	24,112	50,000	65,000	15,000	30.00%
53001	Office Supplies	2,394	2,000	1,758	2,000	2,000	0	0.00%
53070	Athletic Equipment	102,534	110,000	80,598	105,000	110,000	5,000	4.76%
53071	Ceramics Supplies	5,987	0	1,043	0	0	0	0.00%
53072	Swimming Supplies	5,294	15,000	8,293	10,000	15,000	5,000	50.00%
53304	Concession Supplies & Exp	0	7,900	9,273	7,900	25,000	17,100	216.46%
53311	Subscriptions & publications	0	100	0	100	100	0	0.00%
53371	Other supplies	9,150	5,000	6,889	5,000	5,000	0	0.00%
071 52144	Repairs & maint by vdr- Other Equip	0	500	0	500	500	0	0.00%
071 52311	Postage	0	625	0	625	625	0	0.00%
071 52312	Telephone	0	400	20	400	400	0	0.00%
071 52331	Printing	0	300	0	300	300	0	0.00%
071 52381	Contract Labor	0	500	125	500	500	0	0.00%
071 53001	Office Supplies	7	2,000	948	2,000	2,000	0	0.00%
071 53071	Ceramics Supplies	260	9,000	6,684	9,000	9,000	0	0.00%
071 53311	Subscriptions & publications	0	100	0	100	100	0	0.00%
071 53371	Other supplies	268	4,000	2,027	4,000	4,000	0	0.00%
54121	Machinery & other equipment	0	0	0	0	0	0	0.00%
54124	Furniture & Fixtures	0	0	0	0	0	0	0.00%
54126	Office Equipment	0	0	0	0	0	0	0.00%
54211	CWIP-Sports Complex	0	0	0	0	0	0	0.00%
	Total Expenditures	\$992,794	\$1,116,714	\$1,012,850	\$1,034,444	\$1,077,395	\$42,951	4.15%

Fund 10 GENERAL FUND

Function 6000 Recreation

Activity 6122 Recreation - Centers

Department 07

		FY 2019	Adopted FY 2020	FY 2020	Adopted FY 2021	Tentative FY 2022	FY 2022 Tentative FY 2021 Adopted	FY 2022 Tentative FY 2021 Adopted
<u>Acct #</u>	<u>Account Name</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
51001	Salaries- full time (Maint Staff)	\$311,889	\$313,540	\$301,503	\$330,487	\$388,508	\$58,021	17.56%
51002	Salaries- overtime	0	2,000	30	2,000	2,000	0	0.00%
51003	Salaries- part time	56,629	51,000	36,185	51,000	51,000	0	0.00%
51011	Salaries-on Call	1,170	5,000	360	5,000	5,000	0	0.00%
51201	FICA	27,778	28,423	25,517	29,719	34,158	4,439	14.94%
51202	Group Health	357,479	204,400	365,792	204,400	240,210	35,810	17.52%
51203	Retirement	28,296	30,489	30,492	39,625	40,319	694	1.75%
51205	Worker's compensation	28,428	13,000	557	6,000	6,000	0	0.00%
52138	Repairs & maint by vdr- Parks	10,731	0	640	0	5,000	5,000	100.00%
52139	Repairs & maint by vndr- grounds	30,728	27,500	4,241	27,500	22,500	(5,000)	-18.18%
52140	Repairs & maint by vdr- Buildings	23,788	23,750	38,130	23,750	23,750	0	0.00%
52144	Repairs & maint by vdr- Other Equip	19,571	11,000	10,114	11,000	11,000	0	0.00%
52171	Equipment Rental	5,744	3,000	2,197	3,000	3,000	0	0.00%
52312	Telephone	18	2,300	1,527	2,300	2,300	0	0.00%
53010	Uniform & Clothing	1,602	2,000	1,800	2,000	2,000	0	0.00%
53090	Chemicals	5,155	0	0	0	0	0	0.00%
53091	Fertilizer	3,151	0	840	0	0	0	0.00%
53261	Gas/Diesel/Oil/Grease	10,155	0	0	0	0	0	0.00%
53351	Small tools	2,638	3,500	612	3,500	3,500	0	0.00%
53371	Other Supplies	20,022	25,000	18,201	25,000	25,000	0	0.00%
54101	Buildings/Improvements	0	0	0	0	0	0	0.00%
54102	Leasehold Improvements	0	0	0	0	0	0	0.00%
54121	Machinery & Equipment	47,508	0	56,023	0	0	0	0.00%
54123	Vehicles	0	0	0	0	0	0	0.00%
54128	Wellston/Olympia Park	0	0	0	0	0	0	0.00%
54130	Parks & Playgrounds	0	0	192,607	0	175,000	175,000	100.00%
58101	Debt Service Allocation	396,077	0	0	0	0	0	0.00%
Total Expenditures		\$1,388,558	\$745,902	\$1,087,368	\$766,281	\$1,040,245	\$273,964	35.75%

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

Department 07

Acct #	Account Name	FY 2019 Actual	Adopted FY 2020 Budget	FY 2020 Actual	Adopted FY 2021 Budget	Tentative FY 2022 Budget	FY 2022 Tentative FY 2021 Adopted Variance (\$)	FY 2022 Tentative FY 2021 Adopted Variance (%)
51001	Salaries- full time	\$38,047	\$64,071	\$59,270	\$65,949	\$64,053	(\$1,896)	-2.87%
51002	Salaries- overtime	0	2,500	0	2,500	2,500	0	0.00%
51003	Salaries- part time	100,237	95,000	80,676	95,000	95,000	0	0.00%
51201	FICA	9,112	12,360	10,007	12,504	12,359	(145)	-1.16%
51202	Group Health	67,570	40,880	73,157	40,880	48,042	7,162	17.52%
51203	Retirement	5,004	6,230	6,228	7,907	8,046	139	1.76%
51205	Worker's compensation	0	2,000	86	1,000	1,000	0	0.00%
52139	Repairs & maint by vndr- grounds	6,716	12,000	10,100	12,000	12,000	0	0.00%
52140	Repairs & maint by vndr- buildings	855	1,300	1,302	1,300	1,300	0	0.00%
52141	Repairs & maint by vndr- vehicles	1,254	1,700	3,567	1,700	1,700	0	0.00%
52143	Repairs & maint by vndr- Office Equip	135	350	0	350	350	0	0.00%
52144	Repairs & maint by vndr- Other Equip	6,029	2,500	4,213	2,500	2,500	0	0.00%
52148	Repairs & maint by vndr- Golf Carts	10,642	11,500	10,513	8,500	11,500	3,000	35.29%
52149	Repairs & Maint by vndr-Irrigation System	3,658	3,500	5,272	3,500	3,500	0	0.00%
52312	Telephone	4,561	2,500	2,907	2,500	2,500	0	0.00%
52313	Internet/Monitoring Services	844	850	1,033	850	850	0	0.00%
52321	Advertising/City Promotions	613	750	0	750	750	0	0.00%
52331	Printing	207	250	199	250	250	0	0.00%
52341	Travel & business meeting expense	4,270	3,800	3,790	3,800	3,800	0	0.00%
52351	Dues & memberships	4,247	3,500	3,630	3,500	3,500	0	0.00%
52361	Training & employee development	614	350	131	350	350	0	0.00%
52395	Bank Charges	3,870	3,000	5,082	3,000	3,000	0	0.00%
53001	Office Supplies	401	450	554	450	450	0	0.00%
53010	Uniform & Clothing	1,715	2,000	1,379	2,000	2,000	0	0.00%
53090	Chemicals	23,349	24,000	22,737	22,000	24,000	2,000	9.09%
53091	Fertilizer	13,210	17,000	15,547	14,000	17,000	3,000	21.43%
53201	Water & Sewer	358	600	448	600	600	0	0.00%
53221	Electricity	23,544	21,000	21,909	21,000	21,000	0	0.00%
53261	Gas/Diesel/Oil/Grease	11,568	12,000	7,254	12,000	12,000	0	0.00%
53351	Small tools	225	300	297	300	300	0	0.00%
53371	Other supplies	18,905	20,000	27,957	20,000	20,000	0	0.00%
54121	Machinery & Other Equipment	0	0	176,944	0	0	0	0.00%
58107	Lease Payments-Golf Carts	0	39,211	39,051	39,211	39,051	(160)	-0.41%
	Total Expenditures	\$361,760	\$407,452	\$595,239	\$402,151	\$415,251	\$13,100	3.26%

Fund 10 General Fund
Function 6000 Recreation
Activity 6131 - Recreation

Department 07

		FY 2019	Adopted FY 2020	FY 2020	Adopted FY 2021	Tentative FY 2022	FY 2022 Tentative FY 2021 Adopted	FY 2022 Tentative FY 2021 Adopted
Acct #	Account Name	Actual	Budget	Actual	Budget	Budget	Variance (\$)	Variance (%)
52026	Tree Removal Services	\$0	\$5,000	\$13,350	\$5,000	\$5,000	\$0	0.00%
52139	Repairs & maint by vndr- grounds	0	18,000	12,153	18,000	18,000	0	0.00%
52171	Equipment Rental	1,320	5,000	543	5,000	5,000	0	0.00%
53010	Uniform & Clothing	0	1,500	1,811	1,500	1,500	0	0.00%
53090	Chemicals	0	8,000	6,249	8,000	8,000	0	0.00%
53091	Fertilizer	0	8,000	7,211	8,000	8,000	0	0.00%
53261	Gas/Diesel/Oil/Grease	937	14,000	7,517	14,000	14,000	0	0.00%
53351	Small tools	0	4,600	2,373	4,600	4,600	0	0.00%
	Total Expenditures	\$2,257	\$64,100	\$51,207	\$64,100	\$64,100	\$0	0.00%

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

Department 07

		FY 2019	Adopted FY 2020	FY 2020	Adopted FY 2021	Tentative FY 2022	FY 2022 Tentative FY 2021 Adopted	FY 2022 Tentative FY 2021 Adopted
Acct #	Account Name	Actual	Budget	Actual	Budget	Budget	Variance (\$)	Variance (%)
52331	Tennis Facility - Printing	\$0	\$0	\$0	\$0	\$500	\$500	100.00%
52351	Tennis Facility - Dues & Membership	0	0	0	0	1,000	1,000	100.00%
53001	Tennis Facility - Office Supplies	0	0	0	0	1,320	1,320	100.00%
53221	Tennis Facility - Electricity	0	0	0	0	3,500	3,500	100.00%
53371	Tennis Facility - Other Supplies	0	0	0	0	3,000	3,000	100.00%
	Total Expenditures	\$0	\$0	\$0	\$0	\$9,320	\$9,320	100.00%

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

Department 01

		FY 2019	Adopted FY 2020	FY 2020	Adopted FY 2021	Tentative FY 2022	FY 2022 Tentative FY 2021 Adopted	FY 2022 Tentative FY 2021 Adopted
<u>Acct #</u>	<u>Account Name</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
51010	Salaries-Auditorium	\$7,145	\$10,000	\$5,559	\$10,000	\$10,000	\$0	0.00%
52140	Repairs & maint by vdr- Buildings	5,385	5,400	0	5,400	5,400	0	0.00%
52144	Repairs & maint by vdr- Other Equip	0	1,100	0	1,100	1,100	0	0.00%
52381	Contract Labor	3,251	4,000	1,688	4,000	4,000	0	0.00%
53371	Other supplies	829	4,500	0	5,000	5,000	0	0.00%
54101	Buildings/Improvements	0	0	0	0	0	0	0.00%
54121	Machinery & other equipment	0	0	0	0	0	0	0.00%
	Total Expenditures	\$16,610	\$25,000	\$7,247	\$25,500	\$25,500	\$0	0.00%

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

Department 07

			Adopted		Adopted	Tentative	FY 2022 Tentative	FY 2022 Tentative
		FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2021 Adopted	FY 2021 Adopted
<u>Acct #</u>	<u>Account Name</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
51001	Salaries- full time	\$73,618	\$72,599	\$74,236	\$84,684	\$83,708	(\$976)	-1.15%
51003	Salaries- part time	24,388	28,000	23,121	28,000	28,000	0	0.00%
51201	FICA	6,756	7,696	6,476	8,620	8,546	(74)	-0.86%
51202	Group Health	67,570	40,880	73,157	40,880	48,042	7,162	17.52%
51203	Retirement	5,796	7,059	7,056	10,154	10,331	177	1.74%
51205	Worker's compensation	0	2,000	86	1,000	1,000	0	0.00%
52144	Repairs & Maint by Vdr- Other Equip	250	4,000	4,015	4,000	4,000	0	0.00%
52311	Postage	8	50	0	50	50	0	0.00%
52312	Telephone	0	200	558	200	200	0	0.00%
52331	Printing	0	100	30	100	100	0	0.00%
53001	Office Supplies	512	1,515	810	1,515	1,515	0	0.00%
53073	Senior Citizens expense	8,931	8,000	4,519	8,000	8,000	0	0.00%
53371	Other supplies	1,717	3,000	418	3,000	3,000	0	0.00%
54101	Buildings/Improvements	0	0	0	0	0	0	0.00%
54121	Machinery & other equipment	0	0	0	0	0	0	0.00%
54124	Furniture & Fixtures	0	0	0	0	0	0	0.00%
	Total Expenditures	\$189,547	\$175,099	\$194,482	\$190,203	\$196,492	\$6,289	3.31%

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

Department 08

		FY 2019	Adopted FY 2020	FY 2020	Adopted FY 2021	Tentative FY 2022	FY 2022 Tentative FY 2021 Adopted	FY 2022 Tentative FY 2021 Adopted
<u>Acct #</u>	<u>Account Name</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
51001	Salaries- full time	\$152,471	\$153,674	\$160,880	\$180,818	\$180,767	(\$51)	-0.03%
51012	Vehicle Allowance	0	0	0	0	7,200	7,200	100.00%
51201	FICA	11,476	11,756	11,945	13,833	14,379	546	3.95%
51202	Group Health	87,160	51,100	68,862	51,100	72,063	20,963	41.02%
51203	Retirement	12,000	14,943	14,940	16,953	22,060	5,107	30.12%
51205	Worker's compensation	0	0	0	0	0	0	0.00%
52021	Professional Services	1,924	0	3,386	0	0	0	0.00%
52041	Professional/Technical-Software	0	31,370	7,605	0	5,255	5,255	100.00%
52117	Beautification	2,373	2,450	2,450	2,450	2,450	0	0.00%
52139	Repairs & maint by vendor- Grounds	68,944	67,450	59,497	67,450	67,450	0	0.00%
52311	Postage	258	400	84	400	400	0	0.00%
52312	Telephone	0	0	0	810	810	0	0.00%
52321	Advertising/City Promotions	1,800	2,130	975	2,130	2,260	130	6.10%
52331	Printing	551	900	866	900	900	0	0.00%
52341	Travel & business mtg	1,995	3,000	1,105	7,560	6,560	(1,000)	-13.23%
52351	Dues & memberships	690	500	420	1,340	2,360	1,020	76.12%
52361	Training & employee development	275	800	1,746	5,740	5,040	(700)	-12.20%
53001	Office supplies	1,012	1,000	853	1,045	1,545	500	47.85%
53201	Water & Sewer	6,556	6,000	10,509	10,000	10,000	0	0.00%
53221	Electricity	10,353	10,000	10,495	10,800	10,800	0	0.00%
53301	Food and Banquets	1,950	2,000	1,908	2,000	2,200	200	10.00%
53311	Subscriptions & publications	0	150	0	150	150	0	0.00%
53371	Other supplies	5,778	6,000	6,727	6,000	8,000	2,000	33.33%
53374	Baygall Creek Greenway	2,977	3,000	2,960	3,000	3,000	0	0.00%
57001	Local Assistance Grant	0	0	0	0	0	0	0.00%
7636 52121	Family Connection Contract	50,000	50,000	45,161	43,000	43,000	0	0.00%
54123	Vehicles	0	0	0	0	0	0	0.00%
54125	Computer Equipment	0	0	0	1,903	0	(1,903)	-100.00%
7636 52341	Travel & business mtg	0	0	100	0	0	0	0.00%
7636 54121	Machinery & Equipment	0	11,320	6,942	0	0	0	0.00%
	Total Expenditures	\$420,542	\$429,943	\$420,416	\$429,382	\$468,649	\$39,267	9.15%

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

Department 08

			Adopted		Adopted	Tentative	FY 2022 Tentative	FY 2022 Tentative
		FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2021 Adopted	FY 2021 Adopted
Acct #	Account Name	Actual	Budget	Actual	Budget	Budget	Variance (\$)	Variance (%)
51001	Salaries- full time	\$352,478	\$381,151	\$364,728	\$370,170	\$398,353	\$28,183	7.61%
51002	Salaries- over time	0	500	0	500	500	0	0.00%
51201	FICA	26,447	29,196	27,335	28,356	30,512	2,156	7.60%
51202	Group Health	268,735	163,520	237,987	143,080	192,168	49,088	34.31%
51203	Retirement	30,000	37,063	37,068	44,383	45,161	778	1.75%
52021	Professional Services	13,500	33,998	217,980	150,000	110,000	(40,000)	-26.67%
52041	Professional/Tech-Software	7,658	8,500	8,041	10,000	10,000	0	0.00%
52141	Repairs & maint by vdr- Vehicles	644	2,000	1,160	2,000	2,500	500	25.00%
52143	Repairs & maint by vdr-Office Equip	2,199	2,000	2,024	2,000	2,000	0	0.00%
52311	Postage	138	250	142	250	250	0	0.00%
52312	Telephone	4,358	3,500	4,138	3,500	3,500	0	0.00%
52321	Advertising/City Promotion	40	250	40	250	250	0	0.00%
52331	Printing	826	950	812	950	400	(550)	-57.89%
52341	Travel & business mtg	152	250	18	250	250	0	0.00%
52351	Dues & memberships	660	300	215	300	300	0	0.00%
52361	Training & employee development	0	250	904	1,050	1,000	(50)	-4.76%
53001	Office supplies	2,043	2,000	1,212	2,000	2,000	0	0.00%
53261	Gas/Diesel/Oil/Grease	6,786	6,500	6,501	6,500	6,500	0	0.00%
53311	Subscriptions & publications	0	750	1,213	2,050	1,000	(1,050)	-51.22%
53371	Other supplies	2,113	2,200	1,021	2,200	2,200	0	0.00%
54101	Building/Improvements	56,743	1,500	0	2,075	2,000	(75)	-3.61%
54121	Machinery & Equipment	24,947	25,000	5,172	15,000	7,500	(7,500)	-50.00%
54123	Vehicles	0	0	0	0	18,000	18,000	100.00%
Total Expenditures		\$800,466	\$701,628	\$917,711	\$786,864	\$836,344	\$49,480	6.29%

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

Department 09

			Adopted		Adopted	Tentative	FY 2022 Tentative	FY 2022 Tentative
		FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2021 Adopted	FY 2021 Adopted
<u>Acct #</u>	<u>Account Name</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
51001	Salaries- full time	\$147,460	\$150,321	\$156,260	\$122,688	\$123,077	\$389	0.32%
51001	Public Information Officer Stipend	0	7,500	0	7,500	0	(7,500)	-100.00%
51012	Vehicle Allowance	6,646	7,200	7,255	7,200	7,200	0	0.00%
51201	FICA	11,552	12,624	12,212	10,510	9,966	(544)	-5.18%
51202	Group Health	16,491	61,320	49,217	61,320	48,042	(13,278)	-21.65%
51203	Retirement	12,000	16,047	16,044	20,796	15,883	(4,913)	-23.62%
51205	Worker's compensation	0	0	0	0	0	0	0.00%
52021	Professional Services	33,000	31,500	4,250	28,850	28,850	0	0.00%
52311	Postage	65	100	0	80	80	0	0.00%
52312	Telephone	1,533	1,750	1,539	1,750	1,750	0	0.00%
52341	Travel & business mtg	10,390	12,500	3,124	11,538	11,538	0	0.00%
52351	Dues & Membership	777	0	561	1,000	100	(900)	-90.00%
52361	Training & employee development	2,366	2,500	68	2,500	2,500	0	0.00%
53001	Office supplies	1,433	2,500	570	2,000	2,000	0	0.00%
53301	Food & Banquets	0	0	0	0	500	500	100.00%
53311	Subscriptions/Publications	0	800	0	800	800	0	0.00%
54124	Furniture & Fixtures	0	80,000	44,304	0	6,176	6,176	100.00%
58101	Debt Service	0	0	0	207,600	207,600	0	0.00%
58108	Office equipment Lease Pmnts	3,519	4,320	3,097	4,320	2,283	(2,037)	-47.15%
	Total Expenditures	\$247,231	\$390,982	\$298,501	\$490,452	\$468,345	(\$22,107)	-4.51%

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

Department 08

			Adopted		Adopted	Tentative	FY 2022 Tentative	FY 2022 Tentative
		FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2021 Adopted	FY 2021 Adopted
<u>Acct #</u>	<u>Account Name</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
51001	Salaries- full time	\$35,114	\$35,517	\$36,176	\$37,645	\$37,722	\$77	0.20%
51001	Salaries- New Positions	0	0	0	0	93,146	93,146	100.00%
51201	FICA	2,522	2,717	2,677	2,880	2,886	6	0.21%
51201	FICA- New Positions	0	0	0	0	7,126	7,126	100.00%
51202	Group Health	35,580	20,440	29,743	20,440	24,021	3,581	17.52%
51202	Group Health- New Positions	0	0	0	0	48,042	48,042	100.00%
51203	Retirement	0	3,454	3,456	4,514	4,593	79	1.75%
51205	Worker's compensation- New Positions	0	0	0	0	374	374	100.00%
52311	Postage	0	0	0	0	300	300	100.00%
52321	Advertising	1,390	1,500	1,670	1,500	1,500	0	0.00%
53261	Gas/Oil/Grease	0	0	0	0	500	500	100.00%
53371	Other Supplies	1,614	550	430	550	550	0	0.00%
57101	Planning & Zoning Commission	8,575	10,500	9,975	10,500	10,500	0	0.00%
	Total Expenditures	\$84,796	\$74,678	\$84,126	\$78,029	\$231,260	\$153,231	196.38%

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

Department 08

			Adopted		Adopted	Tentative	FY 2022 Tentative	FY 2022 Tentative
		FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2021 Adopted	FY 2021 Adopted
<u>Acct #</u>	<u>Account Name</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
51001	Salaries- full time	\$183,980	\$200,271	\$210,402	\$244,256	\$332,090	\$87,834	35.96%
51002	Salaries-Overtime	0	2,000	0	2,000	2,000	0	0.00%
51201	FICA	13,629	15,474	15,486	18,839	25,558	6,719	35.67%
51202	Group Health	107,800	112,420	158,118	132,860	216,189	83,329	62.72%
51203	Retirement	14,487	19,474	19,476	25,004	29,799	4,795	19.18%
51205	Worker's compensation	0	0	0	0	374	374	100.00%
52041	Professional/Tech-Software	6,254	6,500	6,566	8,000	8,000	0	0.00%
52141	Repairs & maint by vdr- Vehicles	2,316	2,500	1,434	3,950	3,950	0	0.00%
52142	Repairs & maint by vdr- Commun Equi	0	0	0	0	300	300	100.00%
52311	Postage	748	950	1,058	950	500	(450)	-47.37%
52312	Telephone	5,849	5,600	5,237	6,885	7,100	215	3.12%
52331	Printing	416	500	205	500	500	0	0.00%
52341	Travel & business mtg	2,731	3,000	2,594	3,000	3,000	0	0.00%
52351	Dues & Membership	300	300	300	350	350	0	0.00%
52361	Training & employee development	1,770	2,000	1,900	2,050	2,050	0	0.00%
52605	Neighborhood Improvement	0	0	0	500,000	0	(500,000)	-100.00%
52606	Clearance Projects	39,351	100,000	40,190	60,000	248,508	188,508	314.18%
52607	Clearance-Yards/Lots Cleaning	30,558	30,000	29,520	37,220	40,370	3,150	8.46%
53001	Office supplies	823	850	1,464	1,350	1,350	0	0.00%
53010	Uniforms & Clothing	530	1,500	2,112	2,780	2,780	0	0.00%
53261	Gas/Diesel/Oil/Grease	7,751	7,500	7,393	9,000	9,000	0	0.00%
53311	Subscriptions/Publications	0	200	0	200	200	0	0.00%
53371	Other supplies	189	350	133	350	500	150	42.86%
	Total Expenditures	\$419,482	\$511,389	\$503,590	\$1,059,544	\$934,468	(\$125,076)	-11.80%

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

		FY 2019	Adopted FY 2020	FY 2020	Adopted FY 2021	Tentative FY 2022	FY 2022 Tentative FY 2021 Adopted	FY 2022 Tentative FY 2021 Adopted
<u>Acct #</u>	<u>Account Name</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
61002	Transfer to other funds-Group Health	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
61011	Transfer to Redevelopment Agency	0	0	0	0	0	0	0.00%
61013	Transfer To TAD	37,000	0	0	0	0	0	0.00%
61018	Transfer to other funds-Bureau of Civic Affairs	0	0	0	0	0	0	0.00%
61031	Transfer to Capital Proj Fund 31	100,000	0	0	0	0	0	0.00%
61036	Transfer to Capital Proj Fund 36	0	0	785,000	0	0	0	0.00%
61052	Transfer to Sanitation Fund	0	0	0	0	0	0	0.00%
61059	Transfer to other funds-DDA	0	0	0	0	0	0	0.00%
	Total Operating Expenditures	\$137,000	\$0	\$785,000	\$0	\$0	\$0	0.00%

FUND 11 W. R. Redevelopment Agency
Function 7000
Activity 7560

Acct #	Revenues:	FY 2019 Actual	Adopted FY 2020 Budget	FY 2020 Actual	Adopted FY 2021 Budget	Tentative FY 2022 Budget	FY 2022 Tentative FY 2021 Adopted Variance (\$)	FY 2022 Tentative FY 2021 Adopted Variance (%)
46001	Interest Revenues	\$1,771	\$0	\$6,595	\$3,915	\$400	(\$3,515)	-89.78%
48001	Rental Income	36,225	35,000	26,575	31,000	35,700	4,700	15.16%
49017	Motor Vehicle Rental Tax Transfer	33,001	0	0	0	0	0	0.00%
49251	Sale of Property-Land Lots (net)	12,964	0	0	0	0	0	0.00%
	Total Revenues	\$83,961	\$35,000	\$33,170	\$34,915	\$36,100	(\$85)	-0.24%
	Operating Expenditures:							
52021	Professional Services-Consulting	\$81,370	\$150,000	\$45,734	\$131,244	\$131,244	\$0	0.00%
52022	Professional Services-Auditing	4,900	5,000	4,853	5,000	5,000	0	0.00%
52139	Rep & Maint by Vndr - Grounds	3,239	12,500	16,800	17,914	17,914	0	0.00%
52140	Rep & Maint by Vndr - Buildings	556	5,000	0	5,000	15,000	10,000	200.00%
52300	General Insurance/Property	4,431	8,750	3,853	6,502	6,502	0	0.00%
52311	Postage	1	100	5	100	100	0	0.00%
52312	Telephone	51	0	0	51	0	(51)	-100.00%
52321	Advertising	2,613	25,500	1,671	11,500	11,500	0	0.00%
52341	Travel & business meeting expense	4,265	6,000	1,461	4,000	4,000	0	0.00%
52351	Dues	526	2,000	102	2,000	2,000	0	0.00%
53001	Office Supplies	477	1,000	156	1,000	1,000	0	0.00%
53201	Water	142	0	86	372	372	0	0.00%
53221	Electricity	2,315	0	2,261	3,300	3,300	0	0.00%
53231	Stormwater Fees	0	1,050	721	0	1,080	1,080	100.00%
53311	Subscriptions & Publications	0	300	0	300	300	0	0.00%
58501	Interest Expense	0	0	0	0	0	0	0.00%
61010	Transfers to General Fund	0	0	0	0	0	0	0.00%
61059	Transfers to DDA	0	100,000	0	0	0	0	0.00%
	Total Operating Exp	\$104,887	\$317,200	\$77,704	\$188,283	\$199,312	\$11,029	5.86%
	Debt Service & Capital Exp							
54001	Land	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
54101	Bldg/Imprs	0	0	0	0	0	0	0.00%
54123	Vehicle	0	0	0	0	0	0	0.00%
54126	Office equipment	0	0	0	0	0	0	0.00%
54211	Animal Control Shelter	0	0	0	0	0	0	0.00%
	Total Debt Serv & Capital Exp	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Total Expenditures	\$104,887	\$317,200	\$77,703	\$188,283	\$199,312	\$11,029	5.86%
	Est'd Net increase (decrease) in Fund Balance	(\$20,926)	(\$282,200)	(\$44,533)	(\$153,368)	(\$163,212)	(\$11,114)	7.25%

FUND 12 Development Auth of WR
Function 7000
Activity 7520

		FY 2019	Adopted FY 2020	FY 2020	Adopted FY 2021	Tentative FY 2022	FY 2022 Tentative FY 2021 Adopted	FY 2022 Tentative FY 2021 Adopted
Acct #	Revenues:	Actual	Budget	Actual	Budget	Budget	Variance (\$)	Variance (%)
46001	Interest Revenues	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
48001	Rental Income	0	0	0	0	0	0	0.00%
49017	Motor Vehicle Rental Tax Transfer	120,696	160,000	115,966	0	0	0	0.00%
49035	Bond Issuance Fees	19,237	0	0	0	0	0	0.00%
49251	Sale of Property-Land Lots (net)	0	0	0	0	0	0	0.00%
	Reimbursement from other Agencies	0	0	0	0	0	0	0.00%
	Total Revenues	\$139,933	\$160,000	\$115,966	\$0	\$0	\$0	0.00%
	Operating Expenditures:							
52021	Professional Services-Consulting	\$79,172	\$115,000	\$91,605	\$115,000	\$115,000	\$0	0.00%
52022	Professional Services-Audit	3,900	5,000	3,900	5,000	5,000	0	0.00%
52300	Property Insurance	4,375	8,750	0	6,501	6,501	0	0.00%
52311	Postage	71	100	0	100	100	0	0.00%
52321	Marketing & Promotions	1,334	15,000	23,999	15,000	15,000	0	0.00%
52341	Travel & business meeting expense	657	5,000	69	5,000	5,000	0	0.00%
52351	Dues	2,125	5,000	1,910	5,000	5,000	0	0.00%
52361	Training & Employ Devel	0	4,500	0	0	0	0	0.00%
53001	Office Supplies	3,595	1,000	155	1,000	1,000	0	0.00%
53311	Subscriptions & Publications	0	1,200	0	1,200	1,200	0	0.00%
61010	Transfers to General Fund	0	0	0	0	0	0	0.00%
	Total Operating Exp	\$95,229	\$160,550	\$121,638	\$153,801	\$153,801	\$0	0.00%
	Debt Service & Capital Exp							
54001	Land	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
54101	Bldg/Imprs	0	0	0	0	0	0	0.00%
54123	Vehicle	0	0	0	0	0	0	0.00%
54126	Office equipment	0	0	0	0	0	0	0.00%
54211	Animal Control Shelter	0	0	0	0	0	0	0.00%
	Total Debt Serv & Capital Exp	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Total Expenditures	\$95,229	\$160,550	\$121,638	\$153,801	\$153,801	\$0	0.00%
	Est'd Net increase (decrease) in Fund Balance	\$44,704	(\$550)	(\$5,673)	(\$153,801)	(\$153,801)	\$0	0.00%

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

		FY 2019	Adopted FY 2020	FY 2020	Adopted FY 2021	Tentative FY 2022	FY 2022 Tentative FY 2021 Adopted	FY 2022 Tentative FY 2021 Adopted
		<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
	Restricted Fund Balance Beginning	1,476,678	813,090	813,090	1,691,894	2,271,894		
Acct #	Receipts:							
01 45101	Condemned Funds - State	\$785,000	\$100,000	\$786,441	\$630,000	\$490,506	(\$139,494)	-22.14%
02 45102	Condemned Funds - Federal	42	0	31,053	0	0	0	0.00%
03 45103	Condemned Funds - Treasury	0	0	0	0	0	0	0.00%
03 46001	Interest Earned	0	0	24,185	0	1,800	1,800	0.00%
	Total Receipts	\$785,042	\$100,000	\$841,678	\$630,000	\$492,306	(\$137,694)	-21.86%
	Expenditures:							
01 53100	Condemned Funds - State	\$1,448,630	\$500,000	\$530,802	\$50,000	\$50,000	\$0	0.00%
02 53101	Condemned Funds - Federal	0	0	24,518	0	0	0	0.00%
03 53101	Condemned Funds - Treasury	0	0	0	0	0	0	0.00%
	Total Expenditures	\$1,448,630	\$500,000	\$555,320	\$50,000	\$50,000	\$0	0.00%
	Excess(Deficiency) of Receipts over Expenditures	(\$663,588)	(\$400,000)	\$286,358	\$580,000	\$442,306	(\$137,694)	-23.74%
	Restricted Fund Balance Ending	813,090	413,090	1,691,894	2,271,894	2,714,200		

FUND 15 Special Revenue Fund
Function 3000
Public Safety - Donations

		FY 2019	Adopted FY 2020	FY 2020	Adopted FY 2021	Tentative FY 2022	FY 2022 Tentative FY 2021 Adopted	FY 2022 Tentative FY 2021 Adopted
		<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
	Committed Fund Balance Beginning	31,596	29,369	29,369	29,986	22,262		
Acct #	Receipts:							
01 44054	Firing Range	\$4,850	\$4,000	\$2,200	\$2,200	\$3,126	\$926	42.09%
02 47001	Animal Shelter Donations	6,147	6,000	9,130	4,570	7,296	2,726	59.65%
07 47002	Other Pub Safety Donations	0	0	147	0	0	1,500	0.00%
04 47003	Donations-Other Special Projects	5,300	0	1,000	0	1,750	1,750	0.00%
05 42110	Special Rev-Fireworks Fire	1,000	0	1,500	0	1,500	1,500	0.00%
06 42110	Special Rev-Fireworks Police	1,000	0	1,500	3,000	1,500	(1,500)	-50.00%
	Total Receipts	\$18,297	\$10,000	\$15,477	\$9,770	\$15,172	\$6,902	70.64%
	Expenditures:							
01 53100	Firing Range Supplies	\$3,886	\$4,000	\$1,332	\$3,000	\$3,000	\$0	0.00%
02 53100	Animal Shelter Supplies	13,705	8,000	10,904	8,000	8,000	0	0.00%
03 53100	Great Supplies	0	700	0	700	700	0	0.00%
04 53100	Donations Supplies	0	0	0	500	500	0	0.00%
04 54121	Machinery & Equipment	0	14,000	0	0	0	0	0.00%
05 54121	Machinery & Equipment	2,933	0	0	5,000	5,000	0	0.00%
07 53100	Supplies	0	0	2,623	0	0	0	0.00%
	Total Expenditures	\$20,524	\$26,700	\$14,859	\$17,200	\$17,200	\$0	0.00%
	Excess(Deficiency) of Receipts over Expenditures	(\$2,227)	(\$16,700)	\$618	(\$7,430)	(\$2,028)	\$6,902	-92.89%
	Committed Fund Balance Ending	29,369	12,669	29,986	22,556	20,234		

FUND 16 Special Revenue Fund**Function 7000****Hotel/Motel Tax**

		FY 2019	Adopted FY 2020	FY 2020	Adopted FY 2021	Tentative FY 2022	FY 2022 Tentative FY 2021 Adopted	FY 2022 Tentative FY 2021 Adopted
<u>Acct #</u>	<u>Receipts:</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
41151	Hotel/Motel Tax	\$2,198,336	\$2,150,000	\$1,976,454	\$1,163,706	\$2,240,000	\$1,076,294	92.49%
	Total Receipts	\$2,198,336	\$2,150,000	\$1,976,454	\$1,163,706	\$2,240,000	\$1,076,294	92.49%
	<u>Expenditures:</u>							
57120	Museum of Aviation	\$714,534	\$671,875	\$617,643	\$363,658	\$700,000	\$336,342	92.49%
61010	Transfer to - General Fund	714,534	671,875	617,642	363,658	700,000	336,342	92.49%
61017	Transfer to - Recreation Capital Impr's	142,907	134,375	123,528	72,732	140,000	67,268	92.49%
61018	Transfer to - Bureau of Civic Affairs	571,628	537,500	494,113	290,926	560,000	269,074	92.49%
61020	Transfer to - Sports Complex	142,907	134,375	123,528	72,732	140,000	67,268	92.49%
	Total Expenditures	\$2,286,510	\$2,150,000	\$1,976,455	\$1,163,706	\$2,240,000	\$1,076,294	92.49%
	Excess(Deficiency) of Receipts over Expenditures	(\$88,174)	\$0	(\$1)	\$0	\$0	\$0	0.00%

FUND 16 Special Revenue Fund**Function 7000****Motor Vehicle Rental Tax**

		FY 2019	Adopted FY 2020	FY 2020	Adopted FY 2021	Tentative FY 2022	FY 2022 Tentative FY 2021 Adopted	FY 2022 Tentative FY 2021 Adopted
<u>Acct #</u>	<u>Receipts:</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
41154	Motor Vehicle Rental Tax	\$140,534	\$160,000	\$150,251	\$112,500	\$183,778	\$71,278	63.36%
	Total Receipts	\$140,534	\$160,000	\$150,251	\$112,500	\$183,778	\$71,278	63.36%
	<u>Expenditures:</u>							
61010	Transfer - General Fund	\$0	\$0	\$34,285	\$112,500	\$183,778	\$71,278	63.36%
61011	Transfer - W R Redevelopment Agency	0	0	0	0	0	0	0.00%
61012	Transfer - Development Authority of CWR	160,066	160,000	115,966	0	0	0	0.00%
	Total Expenditures	\$160,066	\$160,000	\$150,251	\$112,500	\$183,778	\$71,278	63.36%
	Excess(Deficiency) of Receipts over Expenditures	(\$19,532)	\$0	\$0	\$0	\$0	\$0	0.00%

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

Department 00								
		FY 2019	Adopted FY 2020	FY 2020	Adopted FY 2021	Tentative FY 2022	FY 2022 Tentative FY 2021 Adopted	FY 2022 Tentative FY 2021 Adopted
		<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
	Restricted Fund Balance Beginning	533,269	493,037	493,037	456,152	573,298		
Acct #	Receipts:							
07 46001	Interest Income	\$2,690	\$0	\$2,219	\$0	\$50	\$50	0.00%
07 49016	Hotel/Motel Taxes-Recr Cap Impr	142,907	125,000	123,528	72,732	140,000	67,268	92.49%
08 49016	Hotel/Motel Taxes- Sports Complex	142,907	125,000	123,528	72,732	140,000	67,268	92.49%
	Total Receipts	\$288,504	\$250,000	\$249,275	\$145,464	\$280,050	\$134,586	92.52%
	Expenditures:							
07 54101	Building & Improvements	\$65,372	\$10,000	\$21,459	\$10,000	\$10,000	\$0	0.00%
07 54127	Swimming Pool Equipment	0	15,500	0	15,500	15,500	0	0.00%
07 54128	Playground Equipment	0	0	0	0	0	0	0.00%
07 54130	Other Equipment	0	5,000	1,541	5,000	5,000	0	0.00%
07 58101	2018 Bond Debt Service	131,682	131,575	0	131,500	130,950	(550)	-0.42%
07 61036	Transfer to Cap Proj Fund 36	0	0	263,161	0	0	0	0.00%
08 54211	Sports Complex	0	60,000	0	60,000	60,000	0	0.00%
08 58101	2018 Bond Debt Service	131,682	131,575	0	131,500	130,950	(550)	-0.42%
	Total Expenditures	\$328,736	\$353,650	\$286,161	\$353,500	\$352,400	(\$1,100)	-0.31%
	Excess(Deficiency) of Receipts over Expenditures	(\$40,232)	(\$103,650)	(\$36,885)	(\$208,036)	(\$72,350)	\$135,686	-65.22%
	Restricted Fund Balance Ending	493,037	389,387	456,152	248,116	500,948		

FUND 18 Special Revenue Fund
Function 6000
Recreation Activities

Department 00								
		FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2021 Bgt to FY 2020 Bgt	FY 2021 Bgt to FY 2020 Bgt
		<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
	Committed Fund Balance Beginning	95,485	89,252	68,459	76,243	85,844		
Acct #	Receipts:							
01 44151	Adult Sports	\$22,285	\$35,000	\$49,917	\$11,827	\$16,763	\$4,936	41.74%
02 44151	Youth Sports	2,006	3,400	0	1,720	3,192	1,472	85.58%
03 44151	Senior Citizens Activities	12,742	21,000	0	13,500	13,806	306	2.27%
04 44151	Bus Account	0	0	0	0	0	0	0.00%
05 44151	Programming Activities	3,760	2,000	0	1,413	3,400	1,987	140.62%
06 47009	Contributions/Donations	0	0	0	0	0	0	0.00%
	Total Receipts	\$40,793	\$61,400	\$49,917	\$28,460	\$37,161	\$8,701	30.57%
	Expenditures:							
01 52024	Adult Sports - Contract Labor	\$19,706	\$20,000	\$4,354	\$20,000	\$20,000	\$0	0.00%
04 52023	Bus Account - Driver	0	0	0	0	0	0	0.00%
01 53100	Adult Sports - Supplies	11,315	10,000	8,961	10,000	10,000	0	0.00%
02 53100	Youth Sports - Supplies	1,677	2,500	2,990	2,500	2,500	0	0.00%
03 53100	Senior Citizens Act - Supplies	13,343	16,000	24,118	16,000	16,000	0	0.00%
04 53100	Bus Account - Supplies	0	0	0	0	0	0	0.00%
05 53100	Programming Supplies	985	1,200	1,710	1,200	1,200	0	0.00%
	Total Expenditures	\$47,026	\$49,700	\$42,133	\$49,700	\$49,700	\$0	0.00%
	Excess(Deficiency) of Receipts over Expenditures	(\$6,233)	\$11,700	\$7,784	(\$21,240)	(\$12,539)	\$8,701	-40.97%
	Committed Fund Balance Ending	89,252	100,952	76,243	55,003	73,305		

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

Department 18

		FY 2019	Adopted FY 2020	FY 2020	Adopted FY 2021	Tentative FY 2022	FY 2022 Tentative FY 2021 Adopted	FY 2022 Tentative FY 2021 Adopted
		<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
	Restricted Fund Balance Beginning	1,080,046	1,137,251	1,137,251	1,154,657	1,234,487		
Acct #	Revenues:							
43303	Grant Income-State Programs	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
46001	Interest Revenues	20,216	3,800	19,083	11,560	1,000	(10,560)	-91.35%
47002	Contributions & Donations	60,700	0	0	0	41,075	41,075	0.00%
49010	General Funds Transfer	0	0	0	0	0	0	0.00%
49016	Tourism Allocation Board - Hotel/Motel Taxes	571,627	500,000	494,113	290,926	560,000	269,074	92.49%
	TOTAL REVENUES	\$652,543	\$503,800	\$513,196	\$302,486	\$602,075	\$299,589	99.04%
	Salaries & Benefits:							
51001	Salaries- full time	\$130,517	\$165,276	\$142,235	\$165,276	\$173,096	\$7,820	4.73%
51003	Salaries-Part time	0	0	0	0	0	0	0.00%
51012	Vehicle allowance	7,200	7,200	7,255	7,200	7,200	0	0.00%
51201	FICA	10,224	13,194	11,231	13,194	13,793	599	4.54%
51202	Group insurance	84,544	81,760	49,411	81,760	96,084	14,324	17.52%
51203	Retirement	11,604	16,772	16,776	16,772	20,164	3,392	20.22%
51204	Unemployment	4,620	1,500	0	1,500	1,500	0	0.00%
51205	Worker's compensation	0	0	0	0	0	0	0.00%
	Total Salaries & Benefits	\$248,709	\$285,702	\$226,908	\$285,702	\$311,837	\$26,135	9.15%
	Operating Expenditures:							
52021	Professional Services	\$36,511	\$20,000	\$24,481	\$76,850	\$73,846	(\$3,004)	-3.91%
52022	Professional Services- Audit	0	5,000	0	5,000	5,000	0	0.00%
52139	Repairs & maint by vendor- Grounds	3,317	8,000	2,706	14,000	11,185	(2,815)	-20.11%
52140	Repairs & maint by vendor- Buildings	6,674	7,800	4,800	10,000	11,778	1,778	17.78%
52143	Repairs & maint by vendor-Office Equip	1,515	5,000	6,303	6,700	6,700	0	0.00%
52300	Property Insurance	(242)	5,000	336	5,000	5,000	0	0.00%
52311	Postage	410	500	116	500	100	(400)	-80.00%
52312	Telephone	1,546	2,120	1,629	2,120	2,000	(120)	-5.66%
52321	Advertising/City Promotions	123,887	82,920	65,093	90,367	90,367	0	0.00%
52322	City Promotions/4th of July	139,416	175,000	135,386	257,930	175,000	(82,930)	-32.15%
52331	Printing	604	5,000	2,228	5,000	5,000	0	0.00%
52341	Travel & business meeting expense	3,437	5,800	4,080	5,800	5,800	0	0.00%
52351	Dues & memberships	5,497	4,000	2,087	4,000	3,500	(500)	-12.50%
52361	Training & employee development	1,663	3,600	574	4,000	4,000	0	0.00%
53001	Office supplies	805	1,000	588	1,000	1,000	0	0.00%
53201	Water & Sewer	2,969	2,980	1,915	2,980	2,980	0	0.00%
53211	Natural Gas	1,315	900	963	960	350	(610)	-63.54%
53221	Electricity	3,508	4,500	3,276	4,500	4,500	0	0.00%
53231	Stormwater Fees	0	150	142	150	150	0	0.00%
53301	Food and banquets	234	450	163	450	450	0	0.00%
53311	Subscriptions & publications	124	100	0	100	100	0	0.00%
53371	Other supplies	4,652	6,500	5,266	6,500	6,500	0	0.00%
53374	Baygall Creek Greenway	0	0	0	0	0	0	0.00%
	Total Operating Expenditures	\$337,844	\$346,320	\$262,132	\$503,907	\$415,306	(\$88,601)	-17.58%
	Capital Expenditures:							
54101	Building & Improvements	\$0	\$0	\$6,354	\$0	\$0	\$0	0.00%
54124	Furniture & Fixtures	1,922	40,000	396	92,000	92,000	0	0.00%
54125	Computer Equipment	0	5,000	0	5,000	5,000	0	0.00%
54126	Office equipment	6,775	6,800	0	3,400	3,400	0	0.00%
54127	I-75 Corridor Proj	0	3,600	0	0	0	0	0.00%
	Total Capital Exp	\$8,697	\$55,400	\$6,750	\$100,400	\$100,400	\$0	0.00%
	Total Expenditures	\$595,251	\$687,422	\$495,790	\$890,009	\$827,543	(\$62,466)	-7.02%
	Excess(Deficiency) of Receipts over Expenditures	\$57,292	(\$183,622)	\$17,406	(\$587,523)	(\$225,468)	\$362,055	-61.62%
	Restricted Fund Balance Ending	1,137,338	953,629	1,154,657	567,134	1,009,019		

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

Department 19

		FY 2019	Adopted FY 2020	FY 2020	Adopted FY 2021	Tentative FY 2022	FY 2022 Tentative FY 2021 Adopted	FY 2022 Tentative FY 2021 Adopted
		<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
	Restricted Fund Balance Beginning	1,289,245	1,321,157	1,321,157	1,336,817	1,337,897		
Acct #	Receipts:							
46001	Interest Income	\$30,308	\$15,000	\$17,264	\$10,380	\$1,500	(\$8,880)	-85.55%
49019	Tourism Allocation Board - Hotel/Motel Taxes	0	0	0	0	0	0	0.00%
	Total Receipts	\$30,308	\$15,000	\$17,264	\$10,380	\$1,500	(\$8,880)	-85.55%
	Expenditures:							
61034	Transfer out- 2012 SPLOST	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
52021	Professional Services	(1,605)	5,000	1,605	17,600	17,600	0	0.00%
54101	Building & Improvements- Watson Visitor Ctr	0	0	0	0	0	0	0.00%
54101	Building & Improvements- I-75 Visitor Center	0	1,500,000	0	1,173,955	1,173,955	0	0.00%
	Total Expenditures	(\$1,605)	\$1,500,000	\$1,605	\$1,191,555	\$1,191,555	\$0	0.00%
	Excess(Deficiency) of Receipts over Expenditures	\$31,913	(\$1,485,000)	\$15,659	(\$1,181,175)	(\$1,190,055)	(\$8,880)	0.75%
	Restricted Fund Balance Ending	1,321,158	(163,843)	1,336,816	155,642	147,842		

FUND 59 Downtown Development Auth
Function 7000
Activity 7560

		FY 2019	Adopted FY 2020	FY 2020	Adopted FY 2021	Tentative FY 2022	FY 2022 Tentative FY 2021 Adopted	FY 2022 Tentative FY 2021 Adopted
Acct #	Revenues:	Actual	Budget	Actual	Budget	Budget	Variance (\$)	Variance (%)
59.49011	Transfers In RDA	\$0	\$100,000	\$0	\$0	\$0	\$0	0.00%
13.49010	TAD Funding from City of WR	37,000	0	0	0	0	0	0.00%
	TAD Reimbursements	0	0	0	0	0	0	0.00%
	Total Revenues	\$0	\$100,000	\$0	\$0	\$0	\$0	0.00%
	Operating Expenditures:							
52021	Professional Services-Consulting	\$67,250	\$85,000	\$35,816	\$88,125	\$24,000	(\$64,125)	-72.77%
52022	Professional Services-Audit	2,900	5,000	2,900	5,000	0	(5,000)	-100.00%
52300	Property Insurance	4,431	8,750	4,375	6,502	6,502	0	0.00%
52311	Postage	49	100	0	100	100	0	0.00%
52321	Advertising	4,838	56,250	1,500	6,500	1,500	(5,000)	-76.92%
52341	Travel & business meeting expens	3,860	6,000	0	3,000	3,000	0	0.00%
52351	Dues & Memberships	0	2,000	0	2,000	2,000	0	0.00%
53001	Office Supplies	323	1,000	137	1,000	1,000	0	0.00%
53311	Subscriptions & Publications	0	300	0	500	500	0	0.00%
	Total Operating Exp	\$83,651	\$164,400	\$44,728	\$112,727	\$38,602	(\$74,125)	-65.76%
	Total Expenditures	\$83,651	\$164,400	\$44,728	\$112,727	\$38,602	(\$74,125)	-65.76%
	Est'd Net increase (decrease) in Fund Balance	(\$83,651)	(\$64,400)	(\$44,728)	(\$112,727)	(\$38,602)	\$74,125	-65.76%

FUND 21 CDBG
Function 7000
Community Development Block Grants

		Adopted		Adopted	Tentative	FY 2022 Tentative	FY 2022 Tentative
	FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2021 Adopted	FY 2021 Adopted
	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
Restricted Fund Balance	1,264,094	769,894	769,894	716,959	214,128		
Receipts:							
CDBG Grants	\$625,504	\$450,000	\$564,802	\$467,900	\$668,146	\$200,246	42.80%
CARES Funding	\$0	\$0	\$0	\$0	\$458,669	\$458,669	100.00%
Program Income	2,579	17,894	2,072	17,894	750	(17,144)	-95.81%
Total Receipts	\$628,083	\$467,894	\$566,875	\$485,794	\$1,127,565	\$641,771	132.11%
Expenditures:							
Administration, Program	\$132,565	\$121,674	\$123,196	\$136,186	\$131,451	(\$4,735)	-3.48%
Clearance	19,750	19,750	11,297	68,044	0	(68,044)	-100.00%
Code Enforcement	41,358	33,500	31,292	31,749	0	(31,749)	-100.00%
Housing	423,782	273,252	112,484	414,148	175,216	(238,932)	-57.69%
Public Facilities & Improvements	423,023	511,000	178,214	39,268	262,000	222,732	567.21%
Public Services	81,805	100,000	163,327	100,000	100,000	0	0.00%
Unprogrammed Funds	0	0	0	0	0	0	0.00%
Total Expenditures	\$1,122,283	\$1,059,176	\$619,810	\$789,395	\$668,667	(\$120,728)	-15.29%
Excess(Deficiency) of							
Receipts over Expenditures	(\$494,200)	(\$591,282)	(\$52,935)	(\$303,601)	\$458,898	\$762,499	-251.15%
Est'd Ending Restricted Fund Balances	769,894	178,612	716,959	413,358	673,026		

Fund 31 Capital Projects Fund
Function 4000 Public Works
Georgia Industrial Park (GIP) Infrastructure

		FY 2019	Adopted FY 2020	FY 2020	Adopted FY 2021	Tentative FY 2022	FY 2022 Tentative FY 2021 Adopted	FY 2022 Tentative FY 2021 Adopted
		<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
	REVENUES							
49010	Transfers in from General Fund	\$100,000	\$100,000	\$0	\$0	\$0	\$0	0.00%
49053	Transfers in from Wtr/Sewer	4,000,000	4,000,000	0	0	0	0	0.00%
46001	Interest Revenues/Discounts	0	0	0	120,000	0	(120,000)	-100.00%
	Total	\$4,100,000	\$4,100,000	\$0	\$120,000	\$0	(\$120,000)	-100.00%
	Use (Source) of Fund Balance	0	0	0	1,280,000	0	(1,280,000)	-100.00%
	TOTAL REVENUES	\$4,100,000	\$4,100,000	\$0	\$1,400,000	\$0	(\$1,400,000)	-34.15%
	Capital Expenditures:							
	Construction Projects							
3101 54063	New Projs-GIP Wtr Tower	\$13,779	\$1,000,000	\$271,963	\$600,000	\$0	(\$600,000)	-240.00%
3102 54031	GIP New Road Construction	0	1,000,000	0	250,000	0	(250,000)	-100.00%
3103 54063	Water Extensions GIP	0	1,000,000	0	250,000	0	(250,000)	-100.00%
3104 54063	Sewer Extension GIP	0	1,000,000	0	250,000	0	(250,000)	-500.00%
3105 52021	Professional Services GIP Projs	0	100,000	0	50,000	0	(50,000)	-3.57%
	Total Water/Sewer Projects	\$13,779	\$4,100,000	\$271,963	\$1,400,000	\$0	(\$1,400,000)	-100.00%
	Transfers:							
	Transfer to Water & Sewer	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Restricted Fund Balances Est'd EoY	(\$13,779)	(\$4,086,221)	(\$4,086,221)	(\$3,814,258)	(\$3,814,258)		

Fund 33 Capital Projects Fund
Function 4000 Public Works
SPLOST 2006

		FY 2019	Adopted FY 2020	FY 2020	Adopted FY 2021	Tentative FY 2022	FY 2022 Tentative FY 2021 Adopted	FY 2022 Tentative FY 2021 Adopted
		<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
REVENUES								
	SPLOST Revenues	\$0	\$15,515,000	\$0	\$0	\$0	\$0	0.00%
	Interest revenues/Discounts	1,237	0	769	500	25	(475)	-95.00%
	Total	\$1,237	\$15,515,000	\$769	\$500	\$25	(\$475)	-95.00%
	Use (Source) of Fund Balance	0	0	0	46,647	0	(46,647)	-100.00%
	TOTAL REVENUES	\$1,237	\$15,515,000	\$769	\$47,147	\$25	(\$47,122)	-99.95%
Capital Expenditures:								
PUBLIC SAFETY PROJECTS:								
	Bldg-Law Enforcement Center	\$0	\$5,000,000	\$0	\$0	\$0	\$0	0.00%
	Bldg-Fire Station	0	400,000	0	0	0	0	0.00%
	Vehicles-Fire Truck	0	600,000	0	0	0	0	0.00%
	Total Public Safety Projects	\$0	\$6,000,000	\$0	\$0	\$0	\$0	0.00%
PUBLIC WORKS PROJECTS:								
	Road Construction							
	Streets - Perimeter Road	\$0	\$2,000,000	\$0	\$0	\$0	\$0	0.00%
	Streets - Lights/Russell Pkwy	14,400	1,000,000	5,292	35,681	37,385	1,704	4.78%
	Streets - Elberta Road	0	2,000,000	0	0	0	0	0.00%
	Streets-Feagin Mill Rd Extension	0	0	0	0	0	0	0.00%
	Streets-Watson/Davis	0	0	0	0	0	0	0.00%
	Streets-Willie Lee Pkwy	0	0	0	0	0	0	0.00%
	Streets-Margie Drive	0	0	0	0	0	0	0.00%
	Streets-New Road Construction	0	0	0	0	0	0	0.00%
	Streets-General Improvemets	0	0	0	0	0	0	0.00%
	Total Road Construction	\$14,400	\$5,000,000	\$5,292	\$35,681	\$37,385	\$1,704	4.78%
	Sidewalk Construction							
	Sidewalks	\$0	\$515,000	\$0	\$0	\$0	\$0	0.00%
	Service Lines-Water and Sewer							
	New Projects-Sewer	\$0	\$2,000,000	\$0	\$8,466	\$0	(\$8,466)	-100.00%
	New Projects-Water	0	2,000,000	0	3,000	0	(3,000)	-100.00%
	Total Service Lines	\$0	\$4,000,000	\$0	\$11,466	\$0	(\$11,466)	-100.00%
	Total Capital Expenditures	\$14,400	\$15,515,000	\$5,292	\$47,147	\$37,385	(\$9,762)	-20.71%
	Excess of Revenues							
	Over (Under) Expenditures	(\$13,163)	\$0	(\$4,523)	\$0	(\$37,360)	(\$37,360)	-100.00%

Fund 34 Capital Projects Fund

Function 4000 Public Works

SPLOST 2012

		FY 2019	Adopted FY 2020	FY 2020	Adopted FY 2021	Tentative FY 2022	FY 2022 Tentative FY 2021 Adopted	FY 2022 Tentative FY 2021 Adopted
		Actual	Budget	Actual	Budget	Budget	Variance (\$)	Variance (%)
REVENUES								
	SPLOST Revenues	\$1,739,108	\$44,421,000	\$0	\$0	\$0	\$0	0.00%
	Investment Income	245,717	0	173,436	50,000	3,363	(46,637)	-93.27%
	Transfers In	411,424	0	0	0	0	0	0.00%
	Total Receipts	\$2,396,249	\$44,421,000	\$173,436	\$50,000	\$3,363	(\$46,637)	-93.27%
	Use (Source) of Fund Balance	\$0	\$0	\$0	\$3,464,273	\$0	(\$3,464,273)	-100.00%
	TOTAL REVENUES	\$2,396,249	\$44,421,000	\$173,436	\$3,514,273	\$3,363	(\$3,510,910)	-99.90%
EXPENDITURES								
	Construction Projects:							
	Public Safety Projects:							
	Buildings- Law Enforcement	\$0	\$4,850,000	\$15,591	\$0	\$21,592	\$21,592	100.00%
	Buildings-Fire Department	196,024	1,650,000	191,115	101,400	15,780	(85,620)	-84.44%
	Total Public Safety Projects	\$196,024	\$6,500,000	\$206,706	\$101,400	\$37,372	(\$64,028)	-63.14%
	General Government Projects:							
	Buildings & Bldg Improvements	\$0	\$5,000,000	\$1,243	\$261,936	\$258,000	(\$3,936)	-1.50%
	Passive Memorial Parks	80,924	900,000	167,087	150,000	0	(150,000)	-100.00%
	Technology Improvements	212,416	2,525,000	0	0	0	0	0.00%
	Total General Gov't Projects	\$293,340	\$8,425,000	\$168,330	\$411,936	\$258,000	(\$153,936)	-37.37%
	Recreation Facilities:							
	Recreation Complex	\$3,272,409	\$5,000,000	\$92,943	\$1,319	\$0	(\$1,319)	-100.00%
	Other Sports Facility Improvements	40,330	1,335,000	94,194	55,958	134,688	78,730	140.69%
	Amphitheater	0	550,000	0	100,000	473,000	373,000	373.00%
	Total Recreation Projects	\$3,312,738	\$6,885,000	\$187,137	\$157,277	\$607,688	\$450,411	286.38%
	Economic Development:							
	Street Scape Improvement	\$7,000	\$1,500,000	\$197,300	\$800,000	\$1,126,670	\$326,670	40.83%
	Land Acquisitions	15,000	2,500,000	105,590	600,000	999,648	399,648	66.61%
	Total Economic Development	\$22,000	\$4,000,000	\$302,890	\$1,400,000	\$2,126,318	\$726,318	51.88%
	Public Works Projects:							
	Road Construction & Improvements:							
	RAFB Alternative Access	\$0	\$500,000	\$0	\$100,000	\$456,993	\$356,993	356.99%
	Resurfacing & General Improvements	356,217	2,550,000	363,024	80,000	108,918	28,918	36.15%
	Underground Electrical Service-Russell	242,491	1,000,000	0	250,000	630,031	380,031	152.01%
	Infras'ture Improv-Wall St	785,515	0	0	25,000	0	(25,000)	-100.00%
	IT System	0	0	0	0	18,637	18,637	100.00%
	Infras'ture Improv-Armed Forces Blvd	126,923	0	3,000	5,000	0	(5,000)	-100.00%
	Total Road Construction	\$1,511,146	\$4,050,000	\$366,024	\$460,000	\$1,214,579	\$754,579	164.04%
	Sidewalk Construction:							
	Sidewalks	\$763,118	\$2,550,000	\$26,656	\$150,000	\$692,917	\$542,917	361.94%

Fund 34 Capital Projects Fund

Function 4000 Public Works

SPLOST 2012

Expenditures (cont'd)

		FY 2019	Adopted FY 2020	FY 2020	Adopted FY 2021	Tentative FY 2022	FY 2022 Tentative FY 2021 Adopted	FY 2022 Tentative FY 2021 Adopted
		Actual	Budget	Actual	Budget	Budget	Variance (\$)	Variance (%)
	Water and Sewer System Improvements:							
	Sandy Run WWTP Expansion	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Wastewater Plant #1	22,549	1,500,000	31,358	400,000	711,759	311,759	77.94%
	Water Treatment Plants/Generators	694,437	2,050,000	36,783	30,000	344,000	314,000	1046.67%
	Other System Improvements	131,521	3,050,000	56,879	300,000	1,067,386	767,386	255.80%
	Total Water/Sewer System Improvements	\$848,507	\$6,600,000	\$125,020	\$730,000	\$2,123,145	\$1,393,145	190.84%
	Total Construction Projects	\$6,946,875	\$39,010,000	\$1,382,763	\$3,410,613	\$7,060,019	\$3,649,406	107.00%
	Capital Expenditures:							
	Vehicles:							
	Vehicles-Law Enforcement	\$0	\$2,500,000	\$0	\$46,819	\$28,207	(\$18,612)	-39.75%
	Vehicles_Fire Department	0	960,000	0	0	0	0	0.00%
	Pick Up Trucks	0	235,000	0	0	0	0	0.00%
	Total Vehicles	\$0	\$3,695,000	\$0	\$46,819	\$28,207	(\$18,612)	-39.75%
	Equipment:							
	Heavy Equipment & Trucks	\$0	\$1,115,000	\$0	\$7,501	\$30,364	\$22,863	304.80%
	Maintenance Shop	63,583	250,000	93,377	39,330	15,197	(24,133)	-61.36%
	Sewer/Stormwater Cameras	0	150,000	0	5,010	4,338	(672)	-13.41%
	Lift Truck	0	95,000	0	5,000	4,489	(511)	-10.22%
	WAN Service	0	0	0	0	465,140	465,140	100.00%
	Other Equipment-Fire Department	0	56,000	0	0	171	171	0.00%
	Public Works IT System	0	50,000	0	0	0	0	0.00%
	Total Equipment	\$63,583	\$1,716,000	\$93,377	\$56,841	\$519,699	\$462,858	814.30%
	Capital Interest Expense	\$0	\$0	\$0	\$0	\$0	\$0	100.00%
	Total Capital Expenditures	\$63,583	\$5,411,000	\$93,377	\$103,660	\$547,906	\$444,246	428.56%
	Total Expenditures	\$7,010,458	\$44,421,000	\$1,476,140	\$3,514,273	\$7,607,925	\$4,093,652	116.49%

Fund 35 Capital Projects Fund
Function 4000 Public Works
SPLOST 2018

		FY 2019	Adopted FY 2020	FY 2020	Adopted FY 2021	Tentative FY 2022	FY 2022 Tentative FY 2021 Adopted	FY 2022 Tentative FY 2021 Adopted
		Actual	Budget	Actual	Budget	Budget	Variance (\$)	Variance (%)
REVENUES								
	SPLOST Revenues	\$5,137,364	\$37,370,122	\$7,125,518	\$6,200,000	\$6,228,228	\$28,228	0.46%
	Interest revenues	287,485	0	158,129	165,000	2,500	(162,500)	-98.48%
	Advanced Funding Bond proceeds	17,847,047	0	0	0	0	0	0.00%
	Total Receipts	\$23,271,897	\$37,370,122	\$7,283,647	\$6,365,000	\$6,230,728	(\$134,272)	-2.11%
	Use (Source) of Fund Balance	\$0	\$0	\$0	\$9,455,000	\$0	(\$9,455,000)	-100.00%
	TOTAL REVENUES	\$23,271,897	\$37,370,122	\$7,283,647	\$15,820,000	\$6,230,728	(\$9,589,272)	-60.61%
EXPENDITURES								
Construction Projects:								
Public Safety Projects:								
	Buildings & Improvements-Law Enforcement	\$0	\$1,000,000	\$0	\$400,000	\$1,001,250	\$601,250	150.31%
	Buildings & Improvements-Fire Department	0	1,450,000	749,895	300,000	700,980	400,980	133.66%
	Total Public Safety Projects	\$0	\$2,450,000	\$749,895	\$700,000	\$1,702,230	\$1,002,230	143.18%
General Government Projects:								
	Annex Bldg Roof Renovation	\$0	\$275,000	\$5,280	\$230,000	\$171,127	(\$58,873)	-25.60%
	New IT Data Center	0	750,000	0	0	750,063	750,063	100.00%
	New Central Stores Building	0	400,000	0	0	350,029	350,029	100.00%
	WAN Project	1,877,800	1,850,000	1,790	0	0	0	0.00%
	Total General Gov't Projects	\$1,877,800	\$3,275,000	\$7,070	\$230,000	\$1,271,219	\$1,041,219	452.70%
Recreation Facilities:								
	Recreation Complex	\$1,330,687	\$15,000,000	\$9,996,924	\$6,800,000	\$600,750	(\$6,199,250)	-91.17%
	Total Recreation Projects	\$1,330,687	\$15,000,000	\$9,996,924	\$6,800,000	\$600,750	(\$6,199,250)	-91.17%
Economic Development:								
	Land Acquisitions	\$0	\$2,000,000	\$0	\$300,000	\$2,002,499	\$1,702,499	567.50%
	Total Economic Development	\$0	\$2,000,000	\$0	\$300,000	\$2,002,499	\$1,702,499	567.50%
Public Works Projects:								
Road Construction:								
	LMIG Street Projects	\$0	\$1,300,000	\$0	\$800,000	\$50,062	(\$749,938)	-93.74%
	MLK Jr./Wellborn Rd Improv	0	2,200,000	0	600,000	2,202,749	1,602,749	267.12%
	MLK Jr. Streetscape Improv	0	482,000	0	0	482,602	482,602	100.00%
	Margie Dr/Osigan Blvd Intersection	0	300,000	0	0	300,375	300,375	100.00%
	Total Road Construction	\$0	\$4,282,000	\$0	\$1,400,000	\$3,035,788	\$1,635,788	116.84%
Water and Sewer System Improvements:								
	Sewer Line Extensions	\$0	\$1,000,000	\$29,000	\$300,000	\$711,889	\$411,889	137.30%
	Water Distribution System Extensions	0	750,000	0	250,000	750,937	500,937	200.37%
	Building Facility Upgrades	0	471,122	49,114	250,000	412,523	162,523	65.01%
	Elevated Tanks	0	1,000,000	0	0	1,001,250	1,001,250	100.00%
	Total Water and Sewer Sys Improv	\$0	\$3,221,122	\$78,114	\$800,000	\$2,876,599	\$2,076,599	259.57%
	Total Construction Projects	\$3,208,487	\$30,228,122	\$10,832,003	\$10,230,000	\$11,489,085	\$1,259,085	12.31%

Fund 35 Capital Projects Fund

Function 4000 Public Works

SPLOST 2018

Expenditures (cont'd)

		FY 2019	Adopted FY 2020	FY 2020	Adopted FY 2021	Tentative FY 2022	FY 2022 Tentative FY 2021 Adopted	FY 2022 Tentative FY 2021 Adopted
		<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
Capital Expenditures:								
Public Safety Projects:								
	Police Vehicles & Equipment	\$0	\$2,890,000	\$0	\$750,000	\$2,893,612	\$2,143,612	285.81%
	Fire Rescue Trucks & Equip	0	1,850,000	0	180,000	1,823,262	1,643,262	912.92%
	Fire Vehicle Replacements	0	90,000	0	90,000	35,388	(54,612)	-60.68%
	Total Public Safety Projects	\$0	\$4,830,000	\$0	\$1,020,000	\$4,752,262	\$3,732,262	365.91%
General Government Equipment								
	PW Fleet/Equipment	\$0	\$750,000	\$0	\$500,000	\$750,937	\$250,937	50.19%
	Replacement Vehicles (7)	0	212,000	0	212,000	105,840	(106,160)	-50.08%
	City Hall Fixtures/Security Upgrades	0	250,000	0	65,000	232,959	167,959	258.40%
	Total General Gov't Equip	\$0	\$1,212,000	\$0	\$777,000	\$1,089,736	\$312,736	40.25%
Recreation Facilities:								
	Recreation Vehicles	\$0	\$600,000	\$0	\$200,000	\$102,335	(\$97,665)	-48.83%
	Total Recreation Capital Exp	\$0	\$600,000	\$0	\$200,000	\$102,335	(\$97,665)	-48.83%
Water and Sewer Capital Expenditures								
	Heavy Equipment/Vehicles	\$0	\$500,000	\$0	\$300,000	\$500,623	\$200,623	66.87%
	Total Wtr/Swr Capital Items	\$0	\$500,000	\$0	\$300,000	\$500,623	\$200,623	66.87%
Debt Service Expenditures								
	DEBT SERVICE- Interest	\$644,229	\$0	\$351,250	\$573,000	\$505,000	(\$68,000)	-11.87%
	DEBT SERVICE- Principal	2,000,000	0	0	2,720,000	2,720,000	0	0.00%
	Debt Issuance Costs	250,021	0	0	0	0	0	0.00%
		\$2,894,251	\$0	\$351,250	\$3,293,000	\$3,225,000	(\$68,000)	-2.06%
	Total Debt Service & Capital Exp	\$2,894,251	\$7,142,000	\$351,250	\$5,590,000	\$9,669,956	\$4,079,956	72.99%
	TOTAL EXPENDITURES	\$2,894,251	\$37,370,122	\$11,183,253	\$15,820,000	\$21,159,041	\$5,339,041	33.75%

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

		FY 2019	Adopted FY 2020	FY 2020	Adopted FY 2021	Tentative FY 2022	FY 2022 Tentative FY 2021 Adopted	FY 2022 Tentative FY 2021 Adopted
		<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
REVENUES								
	INTEREST INCOME/DISCOUNTS	\$313,675	\$0	\$171,671	\$200,000	\$1,500	(\$198,500)	-99.25%
	BOND PROCEEDS	18,660,000	18,660,000	0	0	0	0	0.00%
	BOND PROCEEDS-premium	2,130,477	2,130,477	0	0	0	0	0.00%
	TRANSFERS IN-GENERAL FUND	0	0	0	0	0	0	100.00%
	TRANSFERS IN-RECREATION CAP IMPR FUND	0	0	0	0	261,900	261,900	100.00%
	TOTAL RECEIPTS	\$21,104,151	\$20,790,477	\$171,671	\$200,000	\$263,400	\$63,400	31.70%
	Use (Source) of Fund Balance	\$0	\$0	\$0	\$12,246,838	\$0	(\$12,246,838)	-100.00%
	TOTAL REVENUES	\$21,104,151	\$20,790,477	\$171,671	\$12,446,838	\$263,400	(\$12,183,438)	-97.88%
EXPENDITURES								
Construction Projects:								
Recreation Facilities:								
	Recreation Complex-Toliver	\$1,421,796	\$1,396,623	\$18,900	\$0	\$0	\$0	0.00%
	Recreation Complex-Tanner	13,313	15,276	0	0	0	0	0.00%
	Recreation Complex-N Houston	256,729	11,784,085	35,843	10,238,838	3,356,505	(6,882,333)	-67.22%
	Recreation Parks-Walk @ Sandy Run	1,034,218	817,754	0	0	0	0	0.00%
	Recreation Parks-Vietnam Veterans	0	372,000	0	372,000	231,486	(140,514)	-37.77%
		\$2,726,056	\$14,385,738	\$54,743	\$10,610,838	\$3,587,991	(\$7,022,847)	-66.19%
General Government Projects:								
	Muni Court Bldg Renovations	\$143,148	\$2,860,000	\$364,518	\$1,800,000	\$162,099	(\$1,637,901)	-90.99%
	Total General Gov't Projects	\$143,148	\$2,860,000	\$364,518	\$1,800,000	\$162,099	(\$1,637,901)	-90.99%
Public Safety Facilities:								
	Fire Trng Center Upgrades	\$709,000	\$750,000	\$5,000	\$36,000	\$43,787	\$7,787	21.63%
	Fire Stn HWY 41-Peach Ind Pk	0	1,000,000	0	0	1,216,302	1,216,302	100.00%
		\$709,000	\$1,750,000	\$5,000	\$36,000	\$1,260,089	\$1,224,089	3400.25%
Economic Development:								
	610A Watson Renovations	\$1,337,957	\$1,500,000	\$163,729	\$0	\$0	\$0	0.00%
	Total Economic Development	\$1,337,957	\$1,500,000	\$163,729	\$0	\$0	\$0	0.00%
	Total Construction Projects	\$4,916,160	\$20,495,738	\$587,990	\$12,446,838	\$5,010,179	(\$7,436,659)	-59.75%
Debt Service & Transfers								
	Debt Issuance Cost	\$285,870	\$0	\$2,000	\$0	\$2,000	\$2,000	100.00%
	Debt Service-Interest	0	0	419,086	0	822,275	822,275	100.00%
	Debt Service-Principal	0	0	0	0	215,000	215,000	100.00%
	Transfers from General Fund	229,300	0	0	0	0	0	0.00%
	Total Debt Service & Transfers	\$515,170	\$0	\$421,086	\$0	\$1,039,275	\$1,039,275	100.00%
	TOTAL EXPENDITURES	\$5,431,330	\$20,495,738	\$1,009,076	\$12,446,838	\$6,049,454	(\$6,397,384)	-51.40%

Fund 52 Sanitation Enterprise Fund

Function 4000 Public Works

Activity 4520 - Sanitation

Acct #		FY 2019	Adopted FY 2020	FY 2020	Adopted FY 2021	Tentative FY 2022	FY 2022 Tentative FY 2021 Adopted	FY 2022 Tentative FY 2021 Adopted
	<u>Receipts:</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
44300	Sanitation fees	\$7,335,453	\$7,350,000	\$7,468,149	\$9,753,000	\$7,477,086	(\$2,275,914)	-23.34%
44501	Penalties-Late Payments	183,393	185,000	143,096	76,200	156,282	80,082	105.09%
46001	Interest revenues	17,746	8,400	13,417	0	10,490	10,490	100.00%
48055	Bad Debt Recoveries	30,586	35,000	21,128	24,468	33,310	8,842	36.14%
	Total Receipts	\$7,567,178	\$7,578,400	\$7,645,790	\$9,853,668	\$7,677,168	(\$2,176,500)	-22.09%
	<u>Operating Expenses:</u>							
52022	Professional-Audit Fees	\$8,282	\$16,800	\$0	\$16,800	\$16,800	\$0	0.00%
52100	Garbage pickup/Crisp Co. Solid Waste	7,679,978	7,500,000	7,580,866	8,500,000	8,500,000	0	0.00%
52101	Hauling Fees	42,202	45,000	27,316	60,000	60,000	0	0.00%
52102	Landfill Expense	12,912	15,000	1,385	15,000	15,000	0	0.00%
52103	Compost Fees	192,401	220,000	229,976	220,000	220,000	0	0.00%
52144	Repairs & maint by vendor- Other Equip	4,080	3,000	2,472	3,000	3,000	0	0.00%
57301	Bad Debt Expense	200,252	200,000	202,788	200,000	200,000	0	0.00%
	Total Operating Expenses	\$8,140,107	\$7,999,800	\$8,044,803	\$9,014,800	\$9,014,800	\$0	0.00%
49010	Transfers from - General Fund	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
61010	Transfers to - General Fund	0	0	0	0	0	0	0.00%
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Net income (loss)	(\$572,929)	(\$421,400)	(\$399,013)	\$838,868	(\$1,337,632)	(\$2,176,500)	-259.46%

Fund 53 Water & Sewer Fund

Function 4000 Public Works

All Activities - Water & Sewer

Acct #		FY 2019	Adopted FY 2020	FY 2020	Adopted FY 2021	Tentative FY 2022	FY 2022 Tentative FY 2021 Adopted	FY 2022 Tentative FY 2021 Adopted
	Receipts:	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
44351	Water Sales	\$7,303,576	\$8,000,000	\$7,638,967	\$7,591,469	\$8,968,766	\$1,377,297	18.14%
44352	Tap on Fees-Water	477,644	440,000	379,405	319,968	445,148	125,180	39.12%
44354	Rebates-ESG Inc	72,950	0	19,425	0	0	0	0.00%
44361	Sewer Sales	7,080,083	7,400,000	7,083,685	7,276,500	7,980,039	703,539	9.67%
44362	Tap on Fees-Sewer	391,500	360,000	357,638	292,900	387,919	95,019	32.44%
44364	Leachate Treatment	102,334	75,000	143,684	132,600	195,923	63,323	47.75%
44365	Grease Traps Fees	278,584	270,000	389,322	360,319	347,743	(12,576)	-3.49%
44366	Facility Charge-GPU	646	0	0	0	0	0	0.00%
44367	Septic Tank Dumps	96,345	90,000	118,825	127,920	139,902	11,982	9.37%
44502	Penalties-Late Payments	344,201	345,000	287,331	153,960	320,797	166,837	108.36%
44551	Service Revenue-Utilities	246,111	230,000	184,731	178,137	212,961	34,824	19.55%
44553	Activation Fees	275,239	275,000	264,623	172,087	274,085	101,998	59.27%
46001	Interest revenues	221,142	230,000	83,674	51,065	4,000	(47,065)	-92.17%
47010	Contributions-Capital Assets	0	0	1,173,208	0	0	0	0.00%
48001	Rental Income-Site Rental Fee	60,048	60,000	62,096	62,000	61,016	(984)	-1.59%
48053	Miscellaneous	4,103	1,000	5,406	500	3,440	2,940	588.00%
48055	Bad Debt Recoveries	60,762	70,000	45,901	53,800	74,596	20,796	38.65%
48101	Insurance Recoveries	0	0	4,257	0	1,995	1,995	100.00%
49031	Transfer from Fund 31	0	0	0	0	0	0	0.00%
49201	Surplus Property Sales	1,552	2,000	1,500	1,500	2,000	500	33.33%
49251	Sale of Fixed Assets	0	0	0	0	0	0	0.00%
	Total receipts	\$17,016,819	\$17,848,000	\$18,243,677	\$16,774,725	\$19,420,330	\$2,645,605	15.77%

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

Activity:		Water & Sewer Administration	FY 2019	Adopted FY 2020	FY 2020	Adopted FY 2021	Tentative FY 2022	FY 2022 Tentative FY 2021 Adopted	FY 2022 Tentative FY 2021 Adopted
4300	Acct #	Salaries & Benefits:	Actual	Budget	Actual	Budget	Budget	Variance (\$)	Variance (%)
	51001	Salaries- full time	\$2,112,445	\$2,429,529	\$2,360,948	\$2,437,133	\$2,504,006	\$66,873	2.74%
	51001	Salaries- Reclassifications	0	0	0	0	4,162	4,162	100.00%
	51002	Salaries- overtime	75,739	180,000	94,732	180,000	180,000	0	0.00%
	51003	Salaries- part time	14,060	20,000	0	20,000	20,000	0	0.00%
	51011	Salaries-on call pay	43,680	34,080	45,654	45,000	45,000	0	0.00%
	51201	FICA	164,740	203,766	182,321	205,183	210,299	5,116	2.49%
	51201	FICA- Reclassifications	0	0	0	0	318	318	100.00%
	51202	Group Health	1,020,608	1,290,990	686,372	1,275,456	1,513,323	237,867	18.65%
	51203	Retirement	180,707	233,468	326,036	292,212	297,330	5,118	1.75%
	51204	Unemployment	0	5,000	0	5,000	5,000	0	0.00%
	51205	Worker's compensation	26,000	21,600	27,743	49,600	49,600	0	0.00%
	55001	General Fund Admin fee	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	0	0.00%
		Reimburse from Gas Fund for Salaries & Benefits	(1,325,150)	0	0	0	0	0	0.00%
		Total Sal & Ben	\$3,552,829	\$5,658,433	\$4,963,807	\$5,749,584	\$6,069,038	\$319,454	5.56%
		Operating Expenses:							
	52021	Professional Services	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	52022	Professional-Audit Fees	12,809	15,000	0	15,000	15,000	0	0.00%
	52041	Professional-Software Support & Maintenance	3,254	3,900	8,562	3,900	3,900	0	0.00%
	52140	Repairs & maint by vdr- buildings	3,306	2,000	3,824	2,000	2,000	0	0.00%
	52143	Repairs & maint by vdr- Office Equip	4,170	2,500	3,228	2,500	3,000	500	20.00%
	52300	General Insurance/Property	114,182	105,000	127,892	105,000	105,000	0	0.00%
	52311	Postage	503	500	34	500	500	0	0.00%
	52312	Telephone	0	1,000	0	1,000	1,000	0	0.00%
	52321	Advertising	50	2,000	1,245	2,000	2,000	0	0.00%
	52331	Printing	34	100	0	100	100	0	0.00%
	52341	Travel & business meeting expense	2,216	2,700	982	2,700	2,700	0	0.00%
	52351	Dues & memberships	0	2,800	1,654	2,800	2,800	0	0.00%
	52361	Training & employee development	1,718	2,500	33	2,500	2,500	0	0.00%
	52371	Licenses/Professional Staff	0	1,000	0	1,000	1,000	0	0.00%
	52393	Permits	19,600	20,000	64	20,000	20,000	0	0.00%
	53001	Office supplies	7,834	10,000	10,607	10,000	10,000	0	0.00%
	53002	Data Processing Supplies	1,426	2,000	533	2,000	2,000	0	0.00%
	53201	Water & Sewer	53,743	60,000	43,088	60,000	60,000	0	0.00%
	53211	Natural Gas	14,846	15,000	10,788	15,000	15,000	0	0.00%
	53221	Electricity	28,700	28,800	30,486	28,800	28,800	0	0.00%
	53231	Stormwater Fees	0	9,000	8,941	9,000	9,000	0	0.00%
	53311	Subscriptions & publications	0	50	0	50	50	0	0.00%
	53601	Inventory Write Off	1,417	0	222	0	0	0	0.00%
	53602	Over & Short	0	0	(2)	0	0	0	0.00%
	56001	Depreciation	0	0	3,301,866	0	0	0	0.00%
	57301	Bad Debt Expense	403,447	350,000	415,873	350,000	350,000	0	0.00%
		Total Operating Exp	\$673,257	\$635,850	\$3,969,919	\$635,850	\$636,350	\$500	0.08%

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

Operating Expenses (cont'd)

		FY 2019	Adopted FY 2020	FY 2020	Adopted FY 2021	Tentative FY 2022	FY 2022 Tentative FY 2021 Adopted	FY 2022 Tentative FY 2021 Adopted
		Actual	Budget	Actual	Budget	Budget	Variance (\$)	Variance (%)
	<u>Capital Expenses:</u>							
	54002 Easements/Right-of-Ways	\$0	\$3,000	\$0	\$3,000	\$3,000	\$0	0.00%
	54101 Building & Improvements	0	0	0	0	0	0	0.00%
	54121 Machinery & Equipment	0	0	0	0	0	0	0.00%
	54125 Computer Equipment	0	0	0	0	0	0	0.00%
	<u>Debt Service</u>							
	58002 W & S 2012 Bond Payment	\$1,996,338	\$1,989,815	\$0	\$1,989,815	\$1,305,000	(\$684,815)	-34.42%
	58005 Series 2020 Debt Service	0	0	0	0	560,000	560,000	100.00%
	58203 GEFA DWSFA #05-010	291,429	317,940	0	317,940	0	(317,940)	-100.00%
	58301 Interest Exp-Bonds	0	0	704,398	0	685,688	685,688	100.00%
	58501 Interest Exp-Notes Payable	0	0	74,597	0	901,200	901,200	100.00%
	58601 Fiscal agents fees	2,600	2,500	1,300	2,500	2,500	0	0.00%
	58602 Cost of Issuance Series 2020	0	0	0	0	0	0	0.00%
	Total Debt Serv & Capital Expenses	\$2,290,367	\$2,313,255	\$780,295	\$2,313,255	\$3,457,388	\$1,144,133	49.46%
	Total Txpenses for Activity 4300	\$6,516,453	\$8,607,538	\$9,714,021	\$8,698,689	\$10,162,776	\$1,464,087	16.83%
4330	Sewage Collections & Disposal							
	<u>Operating Expenses:</u>							
	52021 Professional Services	\$141,757	\$250,000	\$80,764	\$250,000	\$250,000	\$0	0.00%
	52040 Professional Services/Technical	0	50,000	0	50,000	50,000	0	0.00%
	52042 Sewer Treatment Contract operations	2,050,056	2,130,336	2,130,336	2,172,636	2,212,236	39,600	1.82%
	52104 Sludge Removal-Landfill ESG	810	3,000	2,367	3,000	3,000	0	0.00%
	52105 Grease Trap Pumping	125,002	190,000	271,372	190,000	190,000	0	0.00%
	52140 Repairs & maint by vdr- Bldg	28	1,000	475	1,000	1,000	0	0.00%
	52141 Repairs & maint by vdr- Vehicles	117,244	90,000	75,208	75,000	75,000	0	0.00%
	52142 Repairs & maint by vdr- Com. Equip	0	800	0	800	800	0	0.00%
	52144 Repairs & maint by vdr- Other Equip	24,121	48,000	19,885	48,033	48,033	0	0.00%
	52148 Repairs & maint by vdr- ESG	3,373	15,000	7,493	15,000	15,000	0	0.00%
	52171 Rental/Equipment	0	2,000	368	2,000	2,000	0	0.00%
	52341 Travel & Business Meeting Expense	1,340	1,500	1,023	1,500	1,500	0	0.00%
	52361 Training & employee development	2,087	2,500	0	2,500	2,500	0	0.00%
	53003 Injuries & Damages	673	3,200	0	3,200	3,200	0	0.00%
	53010 Uniform & Clothing	1,298	4,000	1,980	4,000	4,000	0	0.00%
	53060 Sewer solvents	1,536	10,000	0	5,000	5,000	0	0.00%
	53221 Electricity	651,783	650,000	703,127	650,000	650,000	0	0.00%
	53261 Gas/Diesel/Oil/Grease	58,927	65,000	50,702	65,000	65,000	0	0.00%
	53351 Small tools	8,574	8,000	8,205	8,000	8,000	0	0.00%
	53371 Other supplies	32,628	40,000	21,099	40,256	40,256	0	0.00%
	Total Operating Expenses	\$3,221,238	\$3,564,336	\$3,374,404	\$3,586,925	\$3,626,525	\$39,600	1.10%
	<u>Capital Expenses:</u>							
	54061 Sewer Reinforcements	\$94,474	\$90,000	\$0	\$75,000	\$75,000	\$0	0.00%
	54062 New Service Lines	3,021	6,000	0	6,000	6,000	0	0.00%
	54063 New Projects	1,299	15,000	0	15,000	15,000	0	0.00%
	54066 New Projects-ESG	39,889	110,000	0	125,000	125,000	0	0.00%
	54121 Machinery & other equipment	0	0	0	0	0	0	0.00%
	54123 Vehicles	0	0	0	0	0	0	0.00%
	Total Capital Expenses	\$138,683	\$221,000	\$0	\$221,000	\$221,000	\$0	0.00%
	Total Expenses for Activity 4330	\$3,359,921	\$3,785,336	\$3,374,404	\$3,807,925	\$3,847,525	\$39,600	1.04%

Fund 53 Water & Sewer Enterprise Fund

Function 4000 Public Works

All Activities - Water & Sewer

Operating Expenses (cont'd)

			FY 2019	Adopted FY 2020	FY 2020	Adopted FY 2021	Tentative FY 2022	FY 2022 Tentative FY 2021 Adopted	FY 2022 Tentative FY 2021 Adopted
			Actual	Budget	Actual	Budget	Budget	Variance (\$)	Variance (%)
4440		Water Distribution							
	Acct #	Salaries & Benefits:							
	51001	Salaries	\$0	\$0	\$0	\$0	\$51,560	\$51,560	100.00%
	51201	FICA	0	0	0	0	3,944	3,944	100.00%
	51202	Group Health	0	0	0	0	48,042	48,042	100.00%
	51205	Worker's compensation	0	0	0	0	374	374	100.00%
		Total Sal & Ben	\$0	\$0	\$0	\$0	\$103,920	\$103,920	100.00%
	Acct #	Operating Expenses:							
	52021	Professional Services	\$18,294	\$65,000	\$20,799	\$65,000	\$65,000	\$0	0.00%
	52041	Professional Services/Technical	0	40,000	4,465	40,000	40,000	0	0.00%
	52042	Water Treatment Contract operations	1,366,704	1,420,224	1,420,224	1,448,424	1,474,824	26,400	1.82%
	52141	Repairs & maint by vdr- vehicles	59,937	50,000	48,603	50,000	50,000	0	0.00%
	52142	Repairs & maint by vdr- Communication Equip	0	1,000	0	1,000	1,000	0	0.00%
	52144	Repairs & maint by vdr- Other Equip	34,986	30,000	7,275	30,000	30,000	0	0.00%
	52145	Repairs & maint by vdr- Water Tanks	89,074	90,000	92,634	90,000	90,000	0	0.00%
	52147	Repairs & maint by vdr- Meters & Regulators	0	10,000	0	10,000	10,000	0	0.00%
	52171	Rental/Equipment	0	2,000	786	2,000	2,000	0	0.00%
	52341	Travel & Business Meeting Expense	2,589	1,000	0	1,000	1,000	0	0.00%
	52361	Training & employee development	1,962	3,000	0	3,000	3,000	0	0.00%
	53003	Injuries & Damages	0	2,000	227	2,000	2,000	0	0.00%
	53010	Uniform & Clothing	3,517	5,800	10,029	5,000	5,000	0	0.00%
	53221	Electricity	493,369	500,000	502,208	500,000	500,000	0	0.00%
	53261	Gas/Diesel/Oil/Grease	60,074	70,000	59,266	70,000	70,000	0	0.00%
	53323	Water-Houston County Purchase	1,392,790	1,100,000	1,716,984	1,100,000	2,474,266	1,374,266	124.93%
	53351	Small tools	15,459	15,000	12,642	15,000	15,000	0	0.00%
	53371	Other supplies	32,400	25,000	24,550	25,000	25,000	0	0.00%
		Total Operating Expenses	\$3,571,156	\$3,430,024	\$3,920,692	\$3,457,424	\$4,858,090	\$1,400,666	40.51%
		Capital Expenses:							
	54061	Reinforcements	\$806,162	\$400,000	\$0	\$350,000	\$350,000	\$0	0.00%
	54062	New Service Lines	117,859	90,000	0	90,000	90,000	0	0.00%
	54063	New Projects	54,351	100,000	0	100,000	100,000	0	0.00%
	54123	Vehicles	0	125,000	0	0	0	0	0.00%
		Total Capital Expenses	\$978,372	\$715,000	\$0	\$540,000	\$540,000	\$0	0.00%
		Total Expenses for Activity 4440	\$4,549,528	\$4,145,024	\$3,920,692	\$3,997,424	\$5,502,010	\$1,504,586	37.64%
		Total O & M Expenditures for W & S Fund	\$14,425,902	\$16,537,898	\$17,009,117	\$16,504,038	\$19,512,311	\$3,008,273	18.23%
4300	61010	Transfers to General Fund	\$2,050,600	\$2,050,600	\$2,050,600	\$2,050,600	\$1,895,506	(\$155,094)	-7.56%
4300	61031	Transfers to Cap Proj Fund	4,000,000	0	0	0	0	0	0.00%
		Total Transfer to Other Funds	\$6,050,600	\$2,050,600	\$2,050,600	\$2,050,600	\$1,895,506	(\$155,094)	-7.56%
		Net Income (Loss)	(\$3,459,683)	(\$740,498)	(\$816,040)	(\$1,779,913)	(\$1,987,487)	(\$207,574)	11.66%

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

Activity:	Acct #	Receipts:	FY 2019	Adopted FY 2020	FY 2020	Adopted FY 2021	Tentative FY 2022	FY 2022 Tentative	FY 2022 Tentative
			Actual	Budget	Actual	Budget	Budget	FY 2021 Adopted	FY 2021 Adopted
								Variance (\$)	Variance (%)
4700	Acct #	Receipts:							
	44401	Natural Gas Sales	\$21,323,197	\$24,000,000	\$16,734,313	\$17,697,173	\$15,915,070	(\$1,782,103)	-10.07%
	53321	Natural Gas Purchases	17,039,995	20,000,000	11,747,042	13,841,114	12,939,650	(901,464)	-6.51%
		Net Sales	\$4,283,202	\$4,000,000	\$4,987,272	\$3,856,059	\$2,975,420	(\$880,639)	-22.84%
	44402	Portfolio Returns - MGAG	\$702,762	\$800,000	\$714,560	\$600,000	\$500,000	(\$100,000)	-16.67%
	44403	Facility Charge-Ga Power	451,673	1,812,636	451,673	1,245,568	111,432	(1,134,136)	-91.05%
	44404	Facility Charge-GPU	288,000	288,000	288,000	288,000	288,000	0	0.00%
	44503	Penalties-Late Payments	236,496	200,000	133,168	72,942	182,024	109,082	149.55%
	44551	Service Revenue-Utilities	30,229	25,000	11,767	34,000	22,865	(11,135)	-32.75%
	44553	Activation Fees	113,468	125,000	99,822	66,000	109,788	43,788	66.35%
	46001	Interest revenues	233,426	220,000	204,811	115,200	8,000	(107,200)	-93.06%
	46004	Other Investment Income- Jointly Owned	20,310	80,000	(70,900)	72,000	270,000	198,000	275.00%
	48053	Miscellaneous revenues	456	500	278	100	961	861	861.00%
	48054	Vendor Comp-Sales Tax	5,310	5,000	4,668	4,600	5,087	487	10.59%
	48055	Bad Debt Recoveries	39,508	40,000	33,702	30,750	46,985	16,235	52.80%
	48101	Insurance Recoveries	0	0	105,821	0	0	0	0.00%
		Total Receipts	\$6,404,840	\$7,596,136	\$6,964,641	\$6,385,219	\$4,520,562	(\$1,864,657)	-29.20%
		Salaries & Benefits:							
	51001	Salaries- full time	\$732,248	\$708,569	\$539,578	\$866,692	\$270,749	(\$595,943)	-68.76%
	51002	Salaries- overtime	25,000	20,000	8,911	20,000	20,000	0	0.00%
	51011	Salaries-on call pay	10,920	10,920	9,366	10,920	10,920	0	0.00%
	51201	FICA	58,764	56,571	41,140	68,667	23,077	(45,590)	-66.39%
	51202	Group Health	0	425,970	256,651	502,824	192,168	(310,656)	-61.78%
	51203	Retirement	0	68,901	15,179	103,917	105,736	1,819	1.75%
	51205	Worker's compensation	6,793	5,400	9,241	5,400	5,587	187	3.46%
		Total Sal & Ben	\$833,725	\$1,296,331	\$880,066	\$1,578,420	\$628,237	(\$950,183)	-60.20%
		Operating Expenses:							
	52021	Professional Services	\$80,995	\$85,000	\$109,162	\$87,036	\$120,528	\$33,492	38.48%
	52022	Professional-Audit Fees	5,851	5,850	0	5,850	5,850	0	0.00%
	52042	Gas Distribution Main Contract	0	0	0	0	2,056,440	2,056,440	100.00%
	52043	Professional/Technical-Natural Gas Leak Survey	47,796	40,000	60,200	40,000	0	(40,000)	-100.00%
	52140	Repairs & maint by vdr- Buildings	0	3,000	800	3,000	0	(3,000)	-100.00%
	52141	Repairs & maint by vdr- Vehicles	24,312	30,000	24,990	30,000	0	(30,000)	-100.00%
	52142	Repairs & maint by vdr- Commun Equip	28	0	0	0	0	0	0.00%
	52143	Repairs & maint by vdr- Office Equip	0	2,000	0	2,000	0	(2,000)	-100.00%
	52144	Repairs & maint by vdr- Other Equip	48,581	48,000	31,418	51,085	0	(51,085)	-100.00%
	52147	Repairs & maint by vdr- Meters & Regulators	42,205	60,000	3,988	65,136	0	(65,136)	-100.00%
	52300	General Insurance/Property	17,163	16,000	12,894	16,000	16,000	0	0.00%
	52311	Postage	575	1,000	109	1,000	0	(1,000)	-100.00%
	52312	Telephone	36,326	42,000	43,616	42,000	10,000	(32,000)	-76.19%
	52321	Advertising	0	2,500	0	2,500	0	(2,500)	-100.00%
	52331	Printing	374	4,000	1,347	4,000	0	(4,000)	-100.00%
	52341	Travel & business meeting expense	2,570	2,500	0	2,500	1,000	(1,500)	-60.00%
	52351	Dues & memberships	11,595	20,000	21,496	20,000	5,000	(15,000)	-75.00%
	52361	Training & employee development	3,851	4,000	625	4,000	1,000	(3,000)	-75.00%
	53001	Office supplies	1,525	2,000	2,044	2,000	1,000	(1,000)	-50.00%
	53003	Injuries & Damages	0	1,000	0	1,000	0	(1,000)	-100.00%
	53010	Uniform & Clothing	2,077	8,000	1,037	11,961	5,961	(6,000)	-50.16%

Activity 4700 - Natural Gas

			FY 2019	Adopted FY 2020	FY 2020	Adopted FY 2021	Tentative FY 2022	FY 2022 Tentative FY 2021 Adopted	FY 2022 Tentative FY 2021 Adopted
			<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
53081	Cathodic protection		\$29,898	\$40,000	\$12,710	\$62,146	\$0	(\$62,146)	-100.00%
53201	Water & Sewer		1,198	2,500	1,035	2,500	2,500	0	0.00%
53211	Natural Gas		1,533	2,500	1,683	2,500	2,500	0	0.00%
53221	Electricity		22,674	25,300	22,479	25,300	25,300	0	0.00%
53261	Gas/Diesel/Oil/Grease		40,448	40,000	33,265	40,000	3,000	(37,000)	-92.50%
53271	Chemicals, oxygen, acetylene...		90	30,000	24,231	30,000	0	(30,000)	-100.00%
53351	Small tools		8,803	7,000	6,766	7,000	2,000	(5,000)	-71.43%
53371	Other supplies		19,501	35,000	22,577	35,000	6,220	(28,780)	-82.23%
55001	General Fund Admin fee		760,000	760,000	760,000	760,000	760,000	0	0.00%
56001	Depreciation Expense		0	0	372,461	0	0	0	0.00%
57030	Property taxes-Twiggs County		16,202	20,000	23,166	20,000	20,000	0	0.00%
57100	J.O. Transmission Line		480,028	550,000	553,737	550,000	550,000	0	0.00%
57301	Bad Debt Expense		184,099	200,000	188,950	200,000	200,000	0	0.00%
57510	Loss on Asset Impairment		0	0	514,393	0	0	0	0.00%
61053	Transfers to other Funds-W&S salary reimb		1,325,150	0	0	0	0	0	0.00%
	Total Operating Expenses		\$3,215,450	\$2,089,150	\$2,851,177	\$2,125,514	\$3,794,299	\$1,668,785	78.51%
	<u>Debt Service & Capital Expenses</u>								
54061	Reinforcements		\$267,790	\$325,000	\$0	\$340,598	\$45,400	(\$295,198)	-86.67%
54062	New Service Lines		17,790	20,000	0	20,000	0	(20,000)	-100.00%
54063	New Projects		16,715	30,000	0	200,000	332,765	132,765	66.38%
54070	Meter Project		3,340	50,000	0	78,733	7,000	(71,733)	-91.11%
54121	Machinery & other equipment		0	0	0	47,000	0	(47,000)	-100.00%
54123	Vehicles		33,925	40,000	0	60,000	0	(60,000)	-100.00%
58101	MGAG 95 pipeline \$4,959,941		878,117	1,831,386	0	844,350	0	(844,350)	-100.00%
58103	MGAG 2011 pipeline \$3,470,000		307,137	204,850	0	81,252	0	(81,252)	-100.00%
58501	Interest Expense		0	0	152,954	0	81,250	81,250	100.00%
58601	Fiscal agents fees		8,500	6,500	11,692	8,600	8,600	0	0.00%
	Total Debt Serv & Capital Expenses		\$1,533,314	\$2,507,736	\$164,646	\$1,680,533	\$475,015	(\$1,205,518)	-71.73%
	Total Expenses for Activity 4700		\$4,748,764	\$5,893,217	\$3,895,889	\$5,384,467	\$4,897,552	(\$486,916)	-9.04%
61010	Transfers to other Funds		\$2,510,600	\$2,510,600	\$2,510,600	\$2,510,600	\$2,320,716	(\$189,884)	-7.56%
	Net Income (Loss)		(\$854,525)	(\$807,681)	\$558,152	(\$1,509,848)	(\$2,697,706)	(\$1,187,857)	78.67%

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

Activity:	Acct #	Receipts:	FY 2019	Adopted FY 2020	FY 2020	Adopted FY 2021	Tentative FY 2022	FY 2022 Tentative FY 2021 Adopted	FY 2022 Tentative FY 2021 Adopted
			Actual	Budget	Actual	Budget	Budget	Variance (\$)	Variance (%)
4320									
	44371	Stormwater Drainage Fees	\$2,666,323	\$3,040,000	\$2,935,412	\$2,698,192	\$2,851,868	\$153,676	5.70%
	44502	Penalties-Late Payments	41,224	50,000	38,291	19,920	44,441	24,521	123.10%
	46001	Interest revenues	47,122	50,000	29,292	18,000	1,800	(16,200)	-90.00%
	47010	Contributions-Capital Assets	0	0	866,393	0	0	0	0.00%
	48053	Miscellaneous revenues	27	500	16	0	0	0	0.00%
	48055	Bad Debt Recoveries	8,646	10,100	8,080	6,683	8,909	2,226	33.31%
	48101	Insurance Recoveries	0	0	0	0	0	0	0.00%
		Total Receipts	\$2,763,342	\$3,150,600	\$3,877,485	\$2,742,795	\$2,907,018	\$164,223	5.99%
		Acct # Salaries & Benefits:							
	51001	Salaries- full time	\$749,909	\$856,364	\$804,176	\$915,571	\$859,575	(\$55,996)	-6.12%
	51001	Salaries- New Positions	0	0	0	0	90,511	90,511	100.00%
	51001	Salaries- Reclassifications	0	0	0	0	5,158	5,158	100.00%
	51001	Stormwater Utility Manager-Stipend	7,500	7,500	7,500	7,500	0	(7,500)	-100.00%
	51002	Salaries- overtime	1,721	1,500	2,437	1,499	1,499	0	0.00%
	51011	Salaries-On Call	4,230	2,520	6,300	6,520	6,520	0	0.00%
	51201	FICA	36,670	66,393	53,218	71,228	66,371	(4,857)	-6.82%
	51201	FICA- New Positions	0	0	0	0	6,924	6,924	100.00%
	51201	FICA- Reclassifications	0	0	0	0	395	395	100.00%
	51202	Group Health	1,180,452	490,560	483,358	521,220	576,504	55,284	10.61%
	51202	Group Health- New Positions	0	0	0	0	72,063	72,063	100.00%
	51203	Retirement	34,327	84,002	113,712	110,677	112,615	1,938	1.75%
	51205	Worker's compensation	57,287	79,000	103,931	27,000	27,000	0	0.00%
	51205	Worker's compensation- New Positions	0	0	0	0	561	561	100.00%
	52341	Travel & business meeting expense	2,691	5,000	29	9,000	7,500	(1,500)	-16.67%
	52351	Dues & memberships	250	2,500	308	1,500	1,000	(500)	-33.33%
	52361	Training & employee development	5,897	7,500	2,622	6,000	6,000	0	0.00%
		Total Sal & Benefits	\$2,080,935	\$1,602,839	\$1,577,591	\$1,677,715	\$1,840,196	\$162,481	9.68%
		Operating Expenses:							
	52021	Professional Services	\$64,432	\$31,500	\$96,710	\$31,500	\$35,000	\$3,500	11.11%
	52026	Tree Removal Services	0	25,000	11,425	40,000	30,000	(10,000)	-25.00%
	52141	Repairs & maint by vdr- Vehicles	33,386	42,000	34,302	50,000	35,000	(15,000)	-30.00%
	52144	Repairs & maint by vdr- Other Equip	22,956	23,800	15,400	38,800	25,000	(13,800)	-35.57%
	52171	Rental Equipment	1,923	7,000	274	4,500	2,500	(2,000)	-44.44%
	52300	General Property Insurance	7,260	8,000	7,351	10,000	5,000	(5,000)	-50.00%
	53010	Uniforms & Clothing	2,043	5,000	4,744	6,500	7,500	1,000	15.38%
	53261	Gas/Diesel/Oil/Grease	54,561	50,000	37,317	55,000	60,000	5,000	9.09%
	53351	Small tools	2,336	5,000	1,358	4,000	2,500	(1,500)	-37.50%
	53371	Other supplies	94,499	110,000	59,483	110,000	150,000	40,000	36.36%
	55001	General Fund Administration	200,000	200,000	200,000	200,000	200,000	0	0.00%
	56001	Depreciation	0	0	813,013	0	0	0	0.00%
	57010	Prisoner Detail - Dooly Co	37,601	43,122	18,421	23,122	0	(23,122)	-100.00%
	57011	Prisoner Detail - Houston Co	0	60,000	60,000	60,000	60,000	0	0.00%
	57301	Bad Debt Expense	56,822	36,000	76,293	36,000	36,000	0	0.00%
		Total Operating Expenses	\$577,820	\$646,422	\$1,436,090	\$669,422	\$648,500	(\$20,922)	-3.13%
		Debt Service & Capital Expenses							
	54061	Reinforcements	\$49,566	\$120,000	\$0	\$120,000	\$125,000	\$5,000	4.17%
	54063	New Projects	133,160	386,250	0	497,515	550,000	52,485	10.55%
	54121	Machinery & other equipment	277,302	350,000	0	400,000	350,000	(50,000)	-12.50%
	54122	Communication Equipment	0	0	0	0	0	0	0.00%
	54123	Vehicles	0	0	0	0	0	0	0.00%
	54124	Furniture & Fixtures	0	0	0	0	15,000	15,000	100.00%
	54125	Computer Equipment	0	0	0	0	15,000	15,000	100.00%
		Total Debt Serv & Capital Expenses	\$460,028	\$856,250	\$0	\$1,017,515	\$1,055,000	\$37,485	3.68%
		Total Expenses for Activity 4320	\$3,118,782	\$3,105,511	\$3,013,681	\$3,364,652	\$3,543,696	\$179,044	5.32%
		Net Income (Loss)	(\$355,441)	\$45,090	\$863,804	(\$621,857)	(\$636,678)	(\$14,821)	2.38%