



City of Walthourville Special Called Meeting
Mayor and Council 2023 Budget Adoption
December 22, 2022 @ 5:00 PM
Walthourville Police Department

Special Called Meeting Agenda

The Honorable Mayor Larry D. Baker, Presiding

The Honorable Mayor Pro Tem Sarah B. Hayes The Honorable Charlie L. Anderson, Sr.
The Honorable James Hendry The Honorable Bridgette Kelly
The Honorable Luciria L. Lovette

Luke R. Moses

City Attorney

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|------|--|------------------------------------|
| I. | Meeting Called to Order: | The Honorable Mayor Larry D. Baker |
| II. | Roll Call | City Clerk |
| III. | Invocation | Appointee |
| IV. | Pledge of Allegiance | In Unison |
| V. | City of Walthourville 2023 Budget Adoption
For the Mayor and Council to adopt the 2023 Balanced Budget for the General and Water Funds.
The General Fund's Budget is \$2,160,220 and the Water Fund's Budget is \$1,544,000. | Mayor and Council |
| VI. | Adjournment | Councilmembers |

City of Walthourville, Georgia
Budget Workshop
For the year ended December 31, 2023

	2023
	<u>Budget</u>
<u>General Fund</u>	
Revenues and interfund transfers:	
Taxes	\$ 1,305,200
Licenses and permits	1,000
Intergovernmental	174,000
Charges for services	619,000
Fines and forfeitures	52,000
Miscellaneous	9,000
Total revenue	<u>2,160,200</u>
Expenditures	
General government	364,000
Judicial	10,500
Public safety - police	449,000
Public safety - fire	554,000
Streets	258,000
Sanitation	468,000
Maintenance and shop	40,200
Health and welfare	10,700
Recreation	5,800
Total expenditures	<u>2,160,200</u>
Net increase in fund balance	
(Use of PY reserves)	\$ <u><u>0</u></u>
<u>Water and Sewer Fund</u>	
Revenues and interfund transfers:	
Charges for services	\$ <u>1,544,000</u>
Total revenues	<u>1,544,000</u>
W/s operating & capital expenditures	1,544,000
Other financing uses - transfers	
Total expenditures	<u>1,544,000</u>
Net increase in net position	\$ <u><u>0</u></u>

CITY OF WALTHOURVILLE
BUDGET WORKSHOP
FOR THE YEAR ENDED DECEMBER 31, 2023

BUDGET CLASSIFICATION	ACCOUNT		Tp	ORIGINAL BUDGET	ACTUAL		2023 BUDGET
	NUMBER	DESCRIPTION			YTD	PROJECTED	
1 TAXES	100-31-31100-31170-311315	TAVT	4	19,000	24,640	28,160	30,308
2 TAXES	100-31-31100-31170-311600	REAL ESTATE TRANSFER TAX	4	1,900	1,535	1,754	1,754
3 TAXES	100-31-31100-31170-311710	ELECTRIC FRANCHISE FEE	4	130,000	141,215	161,388	161,388
4 TAXES	100-31-31100-31170-311730	GAS FRANCHISE FEE	4	900	562	643	643
5 TAXES	100-31-31100-31170-311740	TELEPHONE FRANCHISE FEE	4	4,000	194	221	221
6 TAXES	100-31-31100-31170-311750	CABLE FRANCHISE FEE	4	19,000	11,177	12,774	12,774
7 TAXES	100-31-31130-31130-311340	INTANGIBLE TAX	4	8,500	4,676	5,344	5,344
8 TAXES	100-31-31300-31310-313100	LOCAL OPTION SALES TAX	4	618,850	610,293	697,478	697,478
9 TAXES	100-31-31400-31420-314200	LIQUOR TAX	4	15,000	18,044	20,621	20,621
10 TAXES	100-31-31400-31420-314201	BEER AND WINE	4	75,000	56,236	64,269	64,269
11 TAXES	100-31-31600-31620-316200	INSURANCE PREMIUMS	4	350,000	310,399	354,742	310,399
12 LICENSES AND PERMITS	100-32-32100-32120-321200	GENERAL BUSINESS LICENSE	4	12,000	705	806	1,000
13 INTERGOVERNMENTAL	100-33-33400-33410-331150	FEMA/GEMA	4	-	100,631	115,006	101,044
14 INTERGOVERNMENTAL	100-33-33400-33410-334110	STATE FIRE GRANT	4	-	22,000	25,143	22,957
15 INTERGOVERNMENTAL	100-33-33400-33410-334113	GDOT LMIG	4	50,000	-	-	50,000
16 CHARGES FOR SERVICES	100-34-34100-34150-344501	MUTUAL AID- FIRE DEPT.	4	16,000	-	-	-
17 CHARGES FOR SERVICES	100-34-34400-34410-344111	REFUSE COLLECTION CHARGES	4	295,000	277,235	316,840	289,000
18 CHARGES FOR SERVICES		FIRE FEES	4	-	-	-	330,000
19 CHARGES FOR SERVICES	100-34-34400-34410-344130	SALE OF RECYCLABLES	4	150	-	-	-
20 FINES AND FORFEITURES	100-35-35100-35100-351000	FINES	4	245,000	30,119	34,422	31,594
21 FINES AND FORFEITURES	100-35-35100-35100-351002	PROBATION FEES	4	20,000	19,557	22,350	20,407
22 INTEREST INCOME	100-36-36100-36100-361000	INTEREST EARNED	4	50	-	-	-
23 MISCELLANEOUS	100-37-37100-37100-371000	FOUNDATION GRANTS	4	2,500	-	-	-
24 MISCELLANEOUS	100-37-37100-37100-371001	DONATIONS	4	1,200	-	-	-
25 MISCELLANEOUS	100-38-38100-38100-381000	RENT	4	4,000	6,967	7,962	6,950
26 MISCELLANEOUS	100-38-38900-38900-389000	MISCELLANEOUS REVENUES	4	100	1,005	1,149	1,049
27 MISCELLANEOUS	100-38-38900-38900-389009	PARK RENTAL FEES	4	1,400	960	1,097	1,002
28 GENERAL GOVERNMENT	100-110-1110-51-511100	SALARIES	5	(36,000)	(12,000)	(13,714)	(13,544)
29 GENERAL GOVERNMENT	100-110-1110-51-512200	FICA EXPENSE	5	(2,800)	(918)	(1,049)	(1,049)
30 GENERAL GOVERNMENT	100-110-1110-54-542405	TECHNOLOGY	5	-	(10,449)	(11,941)	(11,941)
31 GENERAL GOVERNMENT	100-110-1110-54-542501	TECHNOLOGY	5	(20,000)	-	-	-
32 GENERAL GOVERNMENT	100-110-1110-54-XXXXXX	TRAVEL & TRAINING	5	-	-	-	(15,000)
33 GENERAL GOVERNMENT	100-130-1310-51-511100	SALARIES	5	(14,200)	(4,800)	(5,486)	(5,486)
34 GENERAL GOVERNMENT	100-130-1310-51-512200	FICA EXPENSE	5	(1,100)	(367)	(420)	(420)

CITY OF WALTHOURVILLE
BUDGET WORKSHOP
FOR THE YEAR ENDED DECEMBER 31, 2023

BUDGET	ACCOUNT			ORIGINAL BUDGET	ACTUAL		2023 BUDGET
	CLASSIFICATION	NUMBER	DESCRIPTION		YTD	PROJECTED	
35	GENERAL GOVERNMENT	100-130-1310-58-581203	CAPITAL LEASE MAYOR VEHICLE	5	-	-	-
36	GENERAL GOVERNMENT	100-150-1500-51-512100	GROUP INSURANCE	5	(2,484)	(2,839)	(2,839)
37	GENERAL GOVERNMENT	100-150-1500-51-512400	RETIREMENT CONTRIBUTIONS	5	(10,058)	(11,494)	(11,494)
38	GENERAL GOVERNMENT	100-150-1500-51-512700	WORKER'S COMPENSATION	5	-	-	-
39	GENERAL GOVERNMENT	100-150-1500-52-521200	ACCOUNTING FEES	5	(11,520)	(13,166)	(13,166)
40	GENERAL GOVERNMENT	100-150-1500-52-521201	LEGAL FEES	5	(13,500)	(15,429)	(15,429)
41	GENERAL GOVERNMENT	100-150-1500-52-521202	CONSULTING FEES	5	-	-	-
42	GENERAL GOVERNMENT	100-150-1500-52-521203	PUBLIC RELATIONS-INFORMATIO	5	(225)	(257)	(257)
43	GENERAL GOVERNMENT	100-150-1500-52-521300	SOFTWARE MAINTENANCE	5	(14,517)	(16,591)	(16,591)
44	GENERAL GOVERNMENT	100-150-1500-52-521303	CONSTRUCTION SERVICES	5	-	-	-
45	GENERAL GOVERNMENT	100-150-1500-52-521304	CONTRACT SERVICES	5	(6,367)	(7,277)	(7,277)
46	GENERAL GOVERNMENT	100-150-1500-52-522200	REPAIRS AND MAINTENANCE	5	(352)	(402)	(402)
47	GENERAL GOVERNMENT	100-150-1500-52-522201	VEHICLE REPAIRS AND MAINT.	5	-	-	-
48	GENERAL GOVERNMENT	100-150-1500-52-522202	BUILDING REPAIRS & MAINTENAI	5	-	-	-
49	GENERAL GOVERNMENT	100-150-1500-52-522203	COMPUTER REPAIR & MAINTENA	5	-	-	-
50	GENERAL GOVERNMENT	100-150-1500-52-523101	LIABILITY INSURANCE	5	-	-	-
51	GENERAL GOVERNMENT	100-150-1500-52-523200	TELEPHONE	5	(8,360)	(9,555)	(9,555)
52	GENERAL GOVERNMENT	100-150-1500-52-523201	POSTAGE	5	-	-	-
53	GENERAL GOVERNMENT	100-150-1500-52-523300	ADVERTISING	5	(146)	(167)	(167)
54	GENERAL GOVERNMENT	100-150-1500-52-523500	TRAVEL	5	(11,514)	(13,159)	(3,000)
55	GENERAL GOVERNMENT	100-150-1500-52-523600	DUES & SUBSCRIPTIONS	5	(141,972)	(162,254)	(162,254)
56	GENERAL GOVERNMENT	100-150-1500-52-523700	EDUCATION AND TRAINING	5	(1,850)	(2,114)	(1,500)
57	GENERAL GOVERNMENT	100-150-1500-52-523800	LICENSES AND PERMITS	5	(394)	(450)	(450)
58	GENERAL GOVERNMENT	100-150-1500-53-531100	GENERAL SUPPLIES	5	(15,735)	(17,983)	(17,983)
59	GENERAL GOVERNMENT	100-150-1500-53-531101	OFFICE SUPPLIES	5	-	-	-
60	GENERAL GOVERNMENT	100-150-1500-53-531270	GASOLINE	5	(2,446)	(2,795)	(2,795)
61	GENERAL GOVERNMENT	100-150-1500-53-531302	FOOD	5	-	-	-
62	GENERAL GOVERNMENT	100-150-1500-53-531600	SMALL EQUIP/OFFICE EQUIPMEN	5	-	-	-
63	GENERAL GOVERNMENT	100-150-1500-53-531700	FLOWERS	5	(162)	(185)	(185)
64	GENERAL GOVERNMENT	100-150-1500-53-531701	UNIFORMS PURCHASED	5	(100)	(115)	(115)
65	GENERAL GOVERNMENT	100-150-1500-53-531702	BANK SERVICE CHARGES	5	(1,007)	(1,151)	(1,151)
66	GENERAL GOVERNMENT	100-150-1500-54-542500	CAPITAL OUTLAY - EQUIPMENT	5	(15,594)	(17,822)	(17,822)
67	GENERAL GOVERNMENT	100-150-1500-57-571000	INTERGOVERNMENTAL SVCS.	5	(28,111)	(32,127)	(32,127)
68	GENERAL GOVERNMENT	100-150-1565-51-511100	SALARIES	5	-	-	-
69	GENERAL GOVERNMENT	100-150-1565-51-512200	FICA EXPENSE	5	-	-	-
70	JUDICIAL	100-200-2650-52-521304	CONTRACT SERVICES	5	(9,150)	(10,457)	(10,500)

**CITY OF WALTHOURVILLE
BUDGET WORKSHOP
FOR THE YEAR ENDED DECEMBER 31, 2023**

BUDGET	ACCOUNT		ORIGINAL BUDGET	Tp	DESCRIPTION	ACTUAL		2023 BUDGET
	CLASSIFICATION	NUMBER				YTD	PROJECTED	
71	PUBLIC SAFETY - POLICE	100-320-3200-51-511100		5	SALARIES	(207,934)	(237,639)	(237,639)
72	PUBLIC SAFETY - POLICE	100-320-3200-51-511102		5	CLERK OF COURT	(958)	(1,095)	(1,095)
73	PUBLIC SAFETY - POLICE	100-320-3200-51-512100		5	GROUP INSURANCE	-	-	-
74	PUBLIC SAFETY - POLICE	100-320-3200-51-512200		5	FICA EXPENSE	(15,977)	(18,259)	(18,259)
75	PUBLIC SAFETY - POLICE	100-320-3200-51-512700		5	WORKER'S COMPENSATION	-	-	-
76	PUBLIC SAFETY - POLICE	100-320-3200-52-521101		5	SUBSTANCE ABUSE TESTING	-	-	-
77	PUBLIC SAFETY - POLICE	100-320-3200-52-521201		5	LEGAL FEES	-	-	-
78	PUBLIC SAFETY - POLICE	100-320-3200-52-521300		5	SOFTWARE MAINTENANCE	(644)	(736)	(736)
79	PUBLIC SAFETY - POLICE	100-320-3200-52-521304		5	CONTRACT SERVICES	(19,928)	(22,775)	(23,085)
80	PUBLIC SAFETY - POLICE	100-320-3200-52-522200		5	REPAIRS AND MAINTENANCE	(494)	(564)	(2,000)
81	PUBLIC SAFETY - POLICE	100-320-3200-52-522201		5	VEHICLE REPAIRS AND MAINT.	(3,300)	(3,771)	(3,771)
82	PUBLIC SAFETY - POLICE	100-320-3200-52-522202		5	BUILDING REPAIRS & MAINTENANCE	(200)	(229)	(229)
83	PUBLIC SAFETY - POLICE	100-320-3200-52-523100		5	VEHICLE INSURANCE	-	-	-
84	PUBLIC SAFETY - POLICE	100-320-3200-52-523101		5	LIABILITY INSURANCE	(1,125)	(1,286)	(1,286)
85	PUBLIC SAFETY - POLICE	100-320-3200-52-523200		5	TELEPHONE	(6,900)	(7,886)	(7,886)
86	PUBLIC SAFETY - POLICE	100-320-3200-52-523201		5	POSTAGE	-	-	-
87	PUBLIC SAFETY - POLICE	100-320-3200-52-523300		5	ADVERTISING	(230)	(262)	(262)
88	PUBLIC SAFETY - POLICE	100-320-3200-52-523500		5	TRAVEL	(9,365)	(10,703)	(10,000)
89	PUBLIC SAFETY - POLICE	100-320-3200-52-523600		5	DUES & SUBSCRIPTIONS	(425)	(486)	(486)
90	PUBLIC SAFETY - POLICE	100-320-3200-52-523700		5	EDUCATION AND TRAINING	(770)	(880)	(2,000)
91	PUBLIC SAFETY - POLICE	100-320-3200-53-531100		5	GENERAL SUPPLIES	(16,459)	(18,810)	(18,300)
92	PUBLIC SAFETY - POLICE	100-320-3200-53-531101		5	OFFICE SUPPLIES	(2,584)	(2,953)	(2,953)
93	PUBLIC SAFETY - POLICE	100-320-3200-53-531220		5	NATURAL GAS	-	-	-
94	PUBLIC SAFETY - POLICE	100-320-3200-53-531230		5	ELECTRICITY	(3,397)	(3,883)	(3,883)
95	PUBLIC SAFETY - POLICE	100-320-3200-53-531270		5	GASOLINE	(23,601)	(26,973)	(26,973)
96	PUBLIC SAFETY - POLICE	100-320-3200-53-531302		5	FOOD	(80)	(91)	(91)
97	PUBLIC SAFETY - POLICE	100-320-3200-53-531600		5	SMALL EQUIP/OFFICE EQUIPMENT	(3,292)	(3,763)	(3,763)
98	PUBLIC SAFETY - POLICE	100-320-3200-53-531700		5	FLOWERS	-	-	-
99	PUBLIC SAFETY - POLICE	100-320-3200-53-531701		5	UNIFORMS PURCHASED	(27,092)	(30,962)	(30,962)
100	PUBLIC SAFETY - POLICE	100-320-3200-53-531702		5	BANK SERVICE CHARGES	-	-	-
101	PUBLIC SAFETY - POLICE	100-320-3200-54-542500		5	CAPITAL OUTLAY - EQUIPMENT	(43,432)	(49,637)	(15,000)
102	PUBLIC SAFETY - POLICE	100-3200-3200-??-??????		5	COMMUNITY EVENTS	-	-	(25,200)
103	PUBLIC SAFETY - POLICE	100-320-3200-57-572000		5	PAYMENT TO OTHER AGENCIES	(33,549)	(38,342)	(38,342)
104	PUBLIC SAFETY - FIRE	100-350-3500-51-511100		5	SALARIES	(62,856)	(71,835)	(161,609)
105	PUBLIC SAFETY - FIRE	100-350-3500-51-512100		5	GROUP INSURANCE	(2,311)	(2,641)	(2,641)
106	PUBLIC SAFETY - FIRE	100-350-3500-51-512200		5	FICA EXPENSE	(4,005)	(4,577)	(4,577)

CITY OF WALTHOURVILLE
BUDGET WORKSHOP
FOR THE YEAR ENDED DECEMBER 31, 2023

BUDGET	ACCOUNT		ORIGINAL	ACTUAL		2023
	CLASSIFICATION	NUMBER	DESCRIPTION	TP	BUDGET	BUDGET
107	PUBLIC SAFETY - FIRE	100-350-3500-51-512700	WORKER'S COMPENSATION	5	(4,000)	-
108	PUBLIC SAFETY - FIRE	100-350-3500-52-521101	SUBSTANCE ABUSE TESTING	5	(250)	-
109	PUBLIC SAFETY - FIRE	100-350-3500-52-521304	CONTRACT SERVICES	5	(8,500)	(11,806)
110	PUBLIC SAFETY - FIRE	100-350-3500-52-522200	REPAIRS AND MAINTENANCE	5	(3,500)	(7,939)
111	PUBLIC SAFETY - FIRE	100-350-3500-52-522201	VEHICLE REPAIRS AND MAINT.	5	(10,500)	(11,422)
112	PUBLIC SAFETY - FIRE	100-350-3500-52-522202	BUILDING REPAIRS & MAINTENANCE	5	(500)	(3,372)
113	PUBLIC SAFETY - FIRE	100-350-3500-52-523100	VEHICLE INSURANCE	5	(4,600)	-
114	PUBLIC SAFETY - FIRE	100-350-3500-52-523101	LIABILITY INSURANCE	5	(5,000)	(143)
115	PUBLIC SAFETY - FIRE	100-350-3500-52-523200	TELEPHONE	5	(4,500)	(635)
116	PUBLIC SAFETY - FIRE	100-350-3500-52-523201	POSTAGE	5	(200)	(194)
117	PUBLIC SAFETY - FIRE	100-350-3500-52-523202	COMMUNICATIONS-RADIO	5	(300)	(118,400)
118	PUBLIC SAFETY - FIRE	100-350-3500-52-523500	TRAVEL	5	(1,200)	-
119	PUBLIC SAFETY - FIRE	100-350-3500-52-523600	DUES & SUBSCRIPTIONS	5	(750)	(297)
120	PUBLIC SAFETY - FIRE	100-350-3500-52-523700	EDUCATION AND TRAINING	5	(1,000)	-
121	PUBLIC SAFETY - FIRE	100-350-3500-53-531100	GENERAL SUPPLIES	5	(2,500)	(21,699)
122	PUBLIC SAFETY - FIRE	100-350-3500-53-531101	OFFICE SUPPLIES	5	(800)	(120)
123	PUBLIC SAFETY - FIRE	100-350-3500-53-531220	NATURAL GAS	5	(700)	(1,890)
124	PUBLIC SAFETY - FIRE	100-350-3500-53-531230	ELECTRICITY	5	(3,500)	(5,030)
125	PUBLIC SAFETY - FIRE	100-350-3500-53-531270	GASOLINE	5	(3,500)	(25,416)
126	PUBLIC SAFETY - FIRE	100-350-3500-53-531590	FIRE EXTINGUISHER	5	(600)	(700)
127	PUBLIC SAFETY - FIRE	100-350-3500-53-531600	SMALL EQUIP/OFFICE EQUIPMENT	5	(1,000)	(8,054)
128	PUBLIC SAFETY - FIRE	100-350-3500-53-531701	UNIFORMS PURCHASED	5	(13,000)	(4,845)
129	PUBLIC SAFETY - FIRE	100-350-3500-53-531703	UNIFORM RENTAL	5	-	(7,604)
130	PUBLIC SAFETY - FIRE	100-350-3500-54-542500	CAPITAL OUTLAY - EQUIPMENT	5	(2,000)	(161,841)
131	STREETS	100-420-4225-51-511100	SALARIES	5	(80,000)	(14,527)
132	STREETS	100-420-4225-51-512100	GROUP INSURANCE	5	(40,000)	(5,269)
133	STREETS	100-420-4225-51-512101	DISABILITY INSURANCE	5	(500)	-
134	STREETS	100-420-4225-51-512200	FICA EXPENSE	5	(6,400)	(1,097)
135	STREETS	100-420-4225-51-512700	WORKER'S COMPENSATION	5	(4,100)	-
136	STREETS	100-420-4225-52-521101	SUBSTANCE ABUSE TESTING	5	(200)	-
137	STREETS	100-420-4225-52-521304	CONTRACT SERVICES	5	(2,000)	(23,074)
138	STREETS	100-420-4225-52-522200	REPAIRS AND MAINTENANCE	5	(3,500)	(5,927)
139	STREETS	100-420-4225-52-522201	VEHICLE REPAIRS AND MAINT.	5	(5,500)	(6,468)
140	STREETS	100-420-4225-52-523100	VEHICLE INSURANCE	5	(6,200)	-
141	STREETS	100-420-4225-52-523101	LIABILITY INSURANCE	5	-	(143)
142	STREETS	100-420-4225-52-523200	TELEPHONE	5	-	(635)

CITY OF WALTHOURVILLE
BUDGET WORKSHOP
FOR THE YEAR ENDED DECEMBER 31, 2023

BUDGET CLASSIFICATION	ACCOUNT		Tp	ORIGINAL BUDGET	ACTUAL		2023 BUDGET
	NUMBER	DESCRIPTION			YTD	PROJECTED	
143 STREETS	100-420-4225-53-531100	GENERAL SUPPLIES	5	(5,000)	(14,377)	(16,431)	(16,431)
144 STREETS	100-420-4225-53-531103	MOSQUITO CONTROL	5	(300)	(1,886)	(2,155)	(2,155)
145 STREETS	100-420-4225-53-531200	STREET LIGHTS	5	(73,000)	(85,195)	(97,365)	(97,365)
146 STREETS	100-420-4225-53-531270	GASOLINE	5	(11,000)	(22,239)	(25,416)	(25,416)
147 STREETS	100-420-4225-53-531600	SMALL EQUIP/OFFICE EQUIPMENT	5	(1,400)	(950)	(1,086)	(1,086)
148 STREETS	100-420-4225-53-531701	UNIFORMS PURCHASED	5	(1,500)	(161)	(185)	(185)
149 STREETS	100-420-4225-53-531703	UNIFORM RENTAL	5	(2,000)	(3,694)	(4,222)	(4,222)
150 STREETS	100-420-4225-54-541400	CAPITAL OUTLAY-INFRASTRUCTURE	5	(50,000)	(618)	(706)	(52,000)
151 STREETS	100-420-4225-54-542500	CAPITAL OUTLAY - EQUIPMENT	5	-	(131,015)	(149,732)	(2,000)
152 STREETS	100-420-4270-57-573001	STREET SIGNS	5	(750)	-	-	-
153 SANITATION	100-450-4500-51-511100	SALARIES	5	(100,000)	(155,620)	(177,852)	(137,852)
154 SANITATION	100-450-4500-51-511300	ANNUAL COMPENSATION	5	(700)	-	-	-
155 SANITATION	100-450-4500-51-512100	GROUP INSURANCE	5	(28,000)	(4,611)	(5,269)	(5,269)
156 SANITATION	100-450-4500-51-512101	DISABILITY INSURANCE	5	(900)	-	-	-
157 SANITATION	100-450-4500-51-512200	FICA EXPENSE	5	(8,000)	(11,905)	(13,606)	(13,606)
158 SANITATION	100-450-4500-51-512700	WORKER'S COMPENSATION	5	(11,000)	-	-	-
159 SANITATION	100-450-4500-51-531701	UNIFORMS PURCHASED	5	(1,000)	-	-	-
160 SANITATION	100-450-4500-52-521101	SUBSTANCE ABUSE TESTING	5	(200)	-	-	-
161 SANITATION	100-450-4500-52-521304	CONTRACT SERVICES	5	(2,700)	(1,233)	(1,409)	(1,409)
162 SANITATION	100-450-4500-52-522110	DISPOSAL FEES / DUMPING	5	(130,000)	(144,486)	(165,127)	(165,127)
163 SANITATION	100-450-4500-52-522111	DISPOSAL	5	(60,000)	(40,470)	(46,251)	(46,251)
164 SANITATION	100-450-4500-52-522200	REPAIRS AND MAINTENANCE	5	-	(40)	(46)	(46)
165 SANITATION	100-450-4500-52-522201	VEHICLE REPAIRS AND MAINT.	5	(25,000)	(10,161)	(11,612)	(11,612)
166 SANITATION	100-450-4500-52-523100	VEHICLE INSURANCE	5	(6,000)	-	-	-
167 SANITATION	100-450-4500-52-523101	LIABILITY INSURANCE	5	(4,000)	(125)	(143)	(143)
168 SANITATION	100-450-4500-52-523201	POSTAGE	5	(2,600)	(1,445)	(1,651)	(1,651)
169 SANITATION	100-450-4500-52-523700	EDUCATION AND TRAINING	5	-	(710)	(811)	(811)
170 SANITATION	100-450-4500-53-531100	GENERAL SUPPLIES	5	(1,250)	(8,974)	(10,256)	(10,256)
171 SANITATION	100-450-4500-53-531270	GASOLINE	5	(20,000)	(22,239)	(25,417)	(25,572)
172 SANITATION	100-450-4500-53-531703	UNIFORM RENTAL	5	(2,000)	(3,641)	(4,161)	(4,161)
173 SANITATION	100-450-4500-54-542500	CAPITAL OUTLAY - EQUIPMENT	5	-	(38,704)	(44,233)	(44,233)
174 SANITATION	100-450-4500-58-581200	LEASE PURCHASE	5	(41,000)	-	-	-
175 MAINTENANCE AND SHOP	100-490-4900-51-511100	SALARIES	5	(25,000)	-	-	(40,000)
176 MAINTENANCE AND SHOP	100-490-4900-51-512100	GROUP INSURANCE	5	(4,300)	-	-	-
177 MAINTENANCE AND SHOP	100-490-4900-51-512101	DISABILITY INSURANCE	5	(100)	-	-	-

CITY OF WALTHOURVILLE
BUDGET WORKSHOP
FOR THE YEAR ENDED DECEMBER 31, 2023

BUDGET	ACCOUNT		Tp	ORIGINAL BUDGET	ACTUAL		2023 BUDGET
	CLASSIFICATION	NUMBER			YTD	PROJECTED	
178	MAINTENANCE AND SHOP	100-490-4900-51-512200	5	(2,800)	-	-	-
179	MAINTENANCE AND SHOP	100-490-4900-51-512700	5	(1,800)	-	-	-
180	MAINTENANCE AND SHOP	100-490-4900-51-531701	5	(150)	-	-	-
181	MAINTENANCE AND SHOP	100-490-4900-52-522201	5	(1,000)	-	-	-
182	MAINTENANCE AND SHOP	100-490-4900-52-523700	5	(750)	-	-	-
183	MAINTENANCE AND SHOP	100-490-4900-53-531100	5	(2,000)	(153)	(175)	(200)
184	MAINTENANCE AND SHOP	100-490-4900-53-531270	5	(700)	-	-	-
185	RECREATION	100-620-6200-52-521304	5	(1,100)	(2,229)	(2,547)	(2,547)
186	RECREATION	100-620-6200-52-522204	5	(300)	-	-	-
187	RECREATION	100-620-6200-52-522320	5	(750)	-	-	-
188	RECREATION	100-620-6200-52-523901	5	(1,600)	(900)	(1,029)	(1,029)
189	RECREATION	100-620-6200-53-531100	5	(1,000)	(84)	(96)	(96)
190	RECREATION	100-620-6200-53-531230	5	(1,300)	(1,796)	(2,052)	(2,129)
191	RECREATION	100-620-6200-53-531708	5	(1,500)	-	-	-
192	HOUSING AND DEVELOPM	100-700-7000-52-523851	5	(6,000)	-	-	-
193	HEALTH AND WELFARE	100-760-7600-57-573002	5	(2,000)	(5,500)	(6,286)	(2,000)
194	HEALTH AND WELFARE	100-760-7600-57-573005	5	(4,000)	-	-	(3,000)
195	HEALTH AND WELFARE	100-760-7600-57-573015	5	(2,000)	-	-	(2,000)
196	HEALTH AND WELFARE	100-760-7600-57-573020	5	(3,000)	-	-	(200)
197	HEALTH AND WELFARE	100-760-7600-57-573025	5	(1,000)	-	-	(3,500)
198	TAXES	320-31-31300-31330-313200	4	-	176,103	201,261	201,261
199	TAXES	320-31-31300-31330-313201	4	-	29,687	33,928	33,928
200	CHARGES FOR SERVICES	505-34-34400-34410-344110	4	540,000	309,691	353,933	452,245
201	CHARGES FOR SERVICES	505-34-34400-34420-344210	4	34,000	5,420	6,194	6,194
202	CHARGES FOR SERVICES	505-34-34400-34420-344211	4	172,800	(30)	(34)	(34)
203	CHARGES FOR SERVICES	505-34-34400-34420-344255	4	815,000	742,979	849,119	1,085,595
204	INTEREST INCOME	505-36-36100-36100-361000	4	300	-	-	-
205	W/S OPERATING	505-410-41000-51-511100	5	-	(27,328)	(31,232)	(31,232)
206	W/S OPERATING	505-410-41000-51-511300	5	(10,500)	-	-	-
207	W/S OPERATING	505-410-41000-51-512200	5	-	(2,091)	(2,389)	(2,389)
208	W/S OPERATING	505-430-4330-52-522200	5	(35,000)	(576)	(659)	(659)
209	W/S OPERATING	505-430-4330-52-523850	5	(1,500)	-	-	-

CITY OF WALTHOURVILLE
BUDGET WORKSHOP
FOR THE YEAR ENDED DECEMBER 31, 2023

BUDGET CLASSIFICATION	ACCOUNT			ORIGINAL BUDGET	ACTUAL		2023 BUDGET
	NUMBER	DESCRIPTION	Tp		YTD	PROJECTED	
210 W/S OPERATING	505-430-4330-53-531100	GENERAL SUPPLIES	5	(1,500)	-	-	-
211 W/S OPERATING	505-430-4330-53-531210	SEWERAGE CHARGES	5	(45,000)	(120,291)	(137,476)	(137,476)
212 W/S OPERATING	505-430-4330-53-531230	ELECTRICITY	5	(18,000)	(22,376)	(25,572)	(25,572)
213 W/S OPERATING	505-430-4330-58-581303	SEWER BOND PAYMENT	5	(185,000)	-	-	-
214 W/S OPERATING	505-440-1565-51-511100	SALARIES	5	(140,000)	-	-	-
215 W/S OPERATING	505-440-4410-51-511100	SALARIES	5	(195,000)	(33,617)	(38,420)	(38,420)
216 W/S OPERATING	505-440-4410-51-512100	GROUP INSURANCE	5	(66,000)	(13,496)	(15,424)	(15,424)
217 W/S OPERATING	505-440-4410-51-512101	DISABILITY INSURANCE	5	(1,700)	-	-	-
218 W/S OPERATING	505-440-4410-51-512200	FICA EXPENSE	5	(15,500)	(2,572)	(2,939)	(2,939)
219 W/S OPERATING	505-440-4410-51-512400	RETIREMENT CONTRIBUTIONS	5	(15,500)	(12,572)	(14,368)	(14,368)
220 W/S OPERATING	505-440-4410-51-512700	WORKER'S COMPENSATION	5	(5,000)	-	-	-
221 W/S OPERATING	505-440-4410-52-521101	SUBSTANCE ABUSE TESTING	5	(200)	-	-	-
222 W/S OPERATING	505-440-4410-52-521200	ACCOUNTING FEES	5	(800)	(11,725)	(13,400)	(13,400)
223 W/S OPERATING	505-440-4410-52-521201	LEGAL FEES	5	(5,500)	-	-	-
224 W/S OPERATING	505-440-4410-52-521202	CONSULTING FEES	5	(15,000)	-	-	-
225 W/S OPERATING	505-440-4410-52-521203	PUBLIC RELATIONS-INFORMATIO	5	(2,800)	(5,040)	(5,760)	(5,760)
226 W/S OPERATING	505-440-4410-52-521300	SOFTWARE MAINTENANCE	5	(3,000)	(20,560)	(23,497)	(23,497)
227 W/S OPERATING	505-440-4410-52-521301	WATER SYSTEM MAINTENANCE	5	(90,000)	(183,692)	(209,934)	(209,934)
228 W/S OPERATING	505-440-4410-52-521304	CONTRACT SERVICES	5	(17,000)	(104,072)	(118,939)	(118,939)
229 W/S OPERATING	505-440-4410-52-522200	REPAIRS AND MAINTENANCE	5	(7,500)	(13,033)	(14,894)	(14,894)
230 W/S OPERATING	505-440-4410-52-522201	VEHICLE REPAIRS AND MAINT.	5	(7,500)	(4,523)	(5,170)	(5,170)
231 W/S OPERATING	505-440-4410-52-522203	COMPUTER REPAIR & MAINTENA	5	(13,000)	(3,448)	(3,941)	(3,941)
232 W/S OPERATING	505-440-4410-52-522204	EQUIPMENT REPAIR AND MAINTE	5	(11,000)	(5,330)	(6,091)	(6,091)
233 W/S OPERATING	505-440-4410-52-522320	RENTAL OF EQUIP. & VEHICLES	5	(750)	-	-	-
234 W/S OPERATING	505-440-4410-52-523100	VEHICLE INSURANCE	5	(13,000)	-	-	-
235 W/S OPERATING	505-440-4410-52-523101	LIABILITY INSURANCE	5	(4,000)	(500)	(571)	(571)
236 W/S OPERATING	505-440-4410-52-523200	TELEPHONE	5	(28,000)	(18,327)	(20,945)	(20,945)
237 W/S OPERATING	505-440-4410-52-523201	POSTAGE	5	(1,500)	(130)	(149)	(149)
238 W/S OPERATING	505-440-4410-52-523300	ADVERTISING	5	(2,000)	(544)	(622)	(622)
239 W/S OPERATING	505-440-4410-52-523500	TRAVEL	5	(1,500)	(4,109)	(4,696)	(4,696)
240 W/S OPERATING	505-440-4410-52-523600	DUES & SUBSCRIPTIONS	5	(1,000)	(132,336)	(151,242)	(151,242)

CITY OF WALTHOURVILLE
BUDGET WORKSHOP
FOR THE YEAR ENDED DECEMBER 31, 2023

BUDGET CLASSIFICATION	ACCOUNT		ORIGINAL BUDGET	ACTUAL		2023 BUDGET
	NUMBER	DESCRIPTION		YTD	PROJECTED	
241 W/S OPERATING	505-440-4410-52-523602	DNR FEES	5	-	-	-
242 W/S OPERATING	505-440-4410-52-523700	EDUCATION AND TRAINING	5	(1,210)	(1,383)	(1,383)
243 W/S OPERATING	505-440-4410-52-523850	CONTRACT LABOR	5	(31,261)	(35,727)	(35,727)
244 W/S OPERATING	505-440-4410-53-531100	GENERAL SUPPLIES	5	(14,055)	(16,063)	(16,063)
245 W/S OPERATING	505-440-4410-53-531101	OFFICE SUPPLIES	5	(4,910)	(5,612)	(5,612)
246 W/S OPERATING	505-440-4410-53-531215	CITY WATER USE CHGS	5	-	-	-
247 W/S OPERATING	505-440-4410-53-531220	NATURAL GAS	5	(1,661)	(1,898)	(1,898)
248 W/S OPERATING	505-440-4410-53-531230	ELECTRICITY	5	(17,949)	(20,513)	(20,513)
249 W/S OPERATING	505-440-4410-53-531270	GASOLINE	5	(19,792)	(22,620)	(22,620)
250 W/S OPERATING	505-440-4410-53-531302	FOOD	5	-	-	-
251 W/S OPERATING	505-440-4410-53-531600	SMALL EQUIP/OFFICE EQUIPMENT	5	(3,422)	(3,911)	(3,911)
252 W/S OPERATING	505-440-4410-53-531700	FLOWERS	5	-	-	-
253 W/S OPERATING	505-440-4410-53-531701	UNIFORMS PURCHASED	5	(549)	(628)	(628)
254 W/S OPERATING	505-440-4410-53-531702	BANK SERVICE CHARGES	5	(9,243)	(10,563)	(10,563)
255 W/S OPERATING	505-440-4410-53-531703	UNIFORM RENTAL	5	(3,479)	(3,976)	(3,976)
256 W/S OPERATING	505-440-4410-54-542500	CAPITAL OUTLAY - EQUIPMENT	5	(58,315)	(66,646)	(66,477)
257 W/S OPERATING	505-440-4410-56-561000	DEPRECIATION	5	-	-	(475,000)
258 W/S OPERATING	505-440-4410-57-571000	INTERGOVERNMENTAL SVCS.	5	-	-	-
259 W/S OPERATING	505-440-4410-57-574000	BAD DEBT	5	-	-	(22,000)
260 W/S OPERATING	505-440-4410-58-582100	INTEREST EXPENSE-BONDS	5	-	-	(9,300)
261 CHARGES FOR SERVICES	100-34-34400-34410-344111	REFUSE COLLECTION CHARGES		-	-	330,000