

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>0</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>0</u>

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

BUDGET CLASSIFICATION	ACCOUNT		Tp	ORIGINAL	ACTUAL		2023
	NUMBER	DESCRIPTION		BUDGET	YTD	PROJECTED	BUDGET
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	ACTUAL		2023
CLASSIFICATION	NUMBER	DESCRIPTION	TP	BUDGET	YTD	PROJECTED	BUDGET	
35 GENERAL GOVERNMENT	100-130-1310-58-581203	CAPITAL LEASE MAYOR VEHICLE	5	(14,000)	-	-	-	
36 GENERAL GOVERNMENT	100-150-1500-51-512100	GROUP INSURANCE	5	(12,000)	(2,484)	(2,839)	(2,839)	
37 GENERAL GOVERNMENT	100-150-1500-51-512400	RETIREMENT CONTRIBUTIONS	5	(17,000)	(10,058)	(11,494)	(11,494)	
38 GENERAL GOVERNMENT	100-150-1500-51-512700	WORKER'S COMPENSATION	5	(3,500)	-	-	-	
39 GENERAL GOVERNMENT	100-150-1500-52-521200	ACCOUNTING FEES	5	(1,000)	(11,520)	(13,166)	(13,166)	
40 GENERAL GOVERNMENT	100-150-1500-52-521201	LEGAL FEES	5	(16,000)	(13,500)	(15,429)	(15,429)	
41 GENERAL GOVERNMENT	100-150-1500-52-521202	CONSULTING FEES	5	(3,000)	-	-	-	
42 GENERAL GOVERNMENT	100-150-1500-52-521203	PUBLIC RELATIONS-INFORMATIO	5	(750)	(225)	(257)	(257)	
43 GENERAL GOVERNMENT	100-150-1500-52-521300	SOFTWARE MAINTENANCE	5	(3,500)	(14,517)	(16,591)	(16,591)	
44 GENERAL GOVERNMENT	100-150-1500-52-521303	CONSTRUCTION SERVICES	5	(500)	-	-	-	
45 GENERAL GOVERNMENT	100-150-1500-52-521304	CONTRACT SERVICES	5	(20,000)	(6,367)	(7,277)	(7,277)	
46 GENERAL GOVERNMENT	100-150-1500-52-522200	REPAIRS AND MAINTENANCE	5	(2,500)	(352)	(402)	(402)	
47 GENERAL GOVERNMENT	100-150-1500-52-522201	VEHICLE REPAIRS AND MAINT.	5	(1,000)	-	-	-	
48 GENERAL GOVERNMENT	100-150-1500-52-522202	BUILDING REPAIRS & MAINTENA	5	(2,000)	-	-	-	
49 GENERAL GOVERNMENT	100-150-1500-52-522203	COMPUTER REPAIR & MAINTENA	5	(4,000)	-	-	-	
50 GENERAL GOVERNMENT	100-150-1500-52-523101	LIABILITY INSURANCE	5	(8,000)	-	-	-	
51 GENERAL GOVERNMENT	100-150-1500-52-523200	TELEPHONE	5	(2,000)	(8,360)	(9,555)	(9,555)	
52 GENERAL GOVERNMENT	100-150-1500-52-523201	POSTAGE	5	(300)	-	-	-	
53 GENERAL GOVERNMENT	100-150-1500-52-523300	ADVERTISING	5	(750)	(146)	(167)	(167)	
54 GENERAL GOVERNMENT	100-150-1500-52-523500	TRAVEL	5	(4,000)	(11,514)	(13,159)	(3,000)	
55 GENERAL GOVERNMENT	100-150-1500-52-523600	DUES & SUBSCRIPTIONS	5	(8,000)	(141,972)	(162,254)	(162,254)	
56 GENERAL GOVERNMENT	100-150-1500-52-523700	EDUCATION AND TRAINING	5	(7,000)	(1,850)	(2,114)	(1,500)	
57 GENERAL GOVERNMENT	100-150-1500-52-523800	LICENSES AND PERMITS	5	(400)	(394)	(450)	(450)	
58 GENERAL GOVERNMENT	100-150-1500-53-531100	GENERAL SUPPLIES	5	(1,800)	(15,735)	(17,983)	(17,983)	
59 GENERAL GOVERNMENT	100-150-1500-53-531101	OFFICE SUPPLIES	5	(3,000)	-	-	-	
60 GENERAL GOVERNMENT	100-150-1500-53-531270	GASOLINE	5	(500)	(2,446)	(2,795)	(2,795)	
61 GENERAL GOVERNMENT	100-150-1500-53-531302	FOOD	5	(4,000)	-	-	-	
62 GENERAL GOVERNMENT	100-150-1500-53-531600	SMALL EQUIP/OFFICE EQUIPMEN	5	(500)	-	-	-	
63 GENERAL GOVERNMENT	100-150-1500-53-531700	FLOWERS	5	(500)	(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	(3,000)	(1,007)	(1,151)	(1,151)	
66 GENERAL GOVERNMENT	100-150-1500-54-542500	CAPITAL OUTLAY - EQUIPMENT	5	(6,000)	(15,594)	(17,822)	(17,822)	
67 GENERAL GOVERNMENT	100-150-1500-57-571000	INTERGOVERNMENTAL SVCS.	5	(45,000)	(28,111)	(32,127)	(32,127)	
68 GENERAL GOVERNMENT	100-150-1565-51-511100	SALARIES	5	(4,000)	-	-	-	
69 GENERAL GOVERNMENT	100-150-1565-51-512200	FICA EXPENSE	5	(500)	-	-	-	
70 JUDICIAL	100-200-2650-52-521304	CONTRACT SERVICES	5	(10,000)	(9,150)	(10,457)	(10,500)	

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

BUDGET CLASSIFICATION	ACCOUNT			ORIGINAL	ACTUAL		2023
	NUMBER	DESCRIPTION	TP	BUDGET	YTD	PROJECTED	BUDGET
71 PUBLIC SAFETY - POLICE	100-320-3200-51-511100	SALARIES	5	(350,000)	(207,934)	(237,639)	(237,639)
72 PUBLIC SAFETY - POLICE	100-320-3200-51-511102	CLERK OF COURT	5	(3,000)	(958)	(1,095)	(1,095)
73 PUBLIC SAFETY - POLICE	100-320-3200-51-512100	GROUP INSURANCE	5	(63,000)	-	-	-
74 PUBLIC SAFETY - POLICE	100-320-3200-51-512200	FICA EXPENSE	5	(27,000)	(15,977)	(18,259)	(18,259)
75 PUBLIC SAFETY - POLICE	100-320-3200-51-512700	WORKER'S COMPENSATION	5	(5,000)	-	-	-
76 PUBLIC SAFETY - POLICE	100-320-3200-52-521101	SUBSTANCE ABUSE TESTING	5	(200)	-	-	-
77 PUBLIC SAFETY - POLICE	100-320-3200-52-521201	LEGAL FEES	5	(400)	-	-	-
78 PUBLIC SAFETY - POLICE	100-320-3200-52-521300	SOFTWARE MAINTENANCE	5	(5,000)	(644)	(736)	(736)
79 PUBLIC SAFETY - POLICE	100-320-3200-52-521304	CONTRACT SERVICES	5	(17,000)	(19,928)	(22,775)	(23,085)
80 PUBLIC SAFETY - POLICE	100-320-3200-52-522200	REPAIRS AND MAINTENANCE	5	(1,000)	(494)	(564)	(2,000)
81 PUBLIC SAFETY - POLICE	100-320-3200-52-522201	VEHICLE REPAIRS AND MAINT.	5	(15,000)	(3,300)	(3,771)	(3,771)
82 PUBLIC SAFETY - POLICE	100-320-3200-52-522202	BUILDING REPAIRS & MAINTENANCE	5	(1,000)	(200)	(229)	(229)
83 PUBLIC SAFETY - POLICE	100-320-3200-52-523100	VEHICLE INSURANCE	5	(5,000)	-	-	-
84 PUBLIC SAFETY - POLICE	100-320-3200-52-523101	LIABILITY INSURANCE	5	(8,000)	(1,125)	(1,286)	(1,286)
85 PUBLIC SAFETY - POLICE	100-320-3200-52-523200	TELEPHONE	5	(6,000)	(6,900)	(7,886)	(7,886)
86 PUBLIC SAFETY - POLICE	100-320-3200-52-523201	POSTAGE	5	(1,500)	-	-	-
87 PUBLIC SAFETY - POLICE	100-320-3200-52-523300	ADVERTISING	5	-	(230)	(262)	(262)
88 PUBLIC SAFETY - POLICE	100-320-3200-52-523500	TRAVEL	5	(4,000)	(9,365)	(10,703)	(10,000)
89 PUBLIC SAFETY - POLICE	100-320-3200-52-523600	DUES & SUBSCRIPTIONS	5	(2,000)	(425)	(486)	(486)
90 PUBLIC SAFETY - POLICE	100-320-3200-52-523700	EDUCATION AND TRAINING	5	(1,000)	(770)	(880)	(2,000)
91 PUBLIC SAFETY - POLICE	100-320-3200-53-531100	GENERAL SUPPLIES	5	(3,000)	(16,459)	(18,810)	(18,300)
92 PUBLIC SAFETY - POLICE	100-320-3200-53-531101	OFFICE SUPPLIES	5	(3,000)	(2,584)	(2,953)	(2,953)
93 PUBLIC SAFETY - POLICE	100-320-3200-53-531220	NATURAL GAS	5	(900)	-	-	-
94 PUBLIC SAFETY - POLICE	100-320-3200-53-531230	ELECTRICITY	5	(5,400)	(3,397)	(3,883)	(3,883)
95 PUBLIC SAFETY - POLICE	100-320-3200-53-531270	GASOLINE	5	(17,000)	(23,601)	(26,973)	(26,973)
96 PUBLIC SAFETY - POLICE	100-320-3200-53-531302	FOOD	5	(250)	(80)	(91)	(91)
97 PUBLIC SAFETY - POLICE	100-320-3200-53-531600	SMALL EQUIP/OFFICE EQUIPMENT	5	(2,000)	(3,292)	(3,763)	(3,763)
98 PUBLIC SAFETY - POLICE	100-320-3200-53-531700	FLOWERS	5	(250)	-	-	-
99 PUBLIC SAFETY - POLICE	100-320-3200-53-531701	UNIFORMS PURCHASED	5	(6,000)	(27,092)	(30,962)	(30,962)
100 PUBLIC SAFETY - POLICE	100-320-3200-53-531702	BANK SERVICE CHARGES	5	(300)	-	-	-
101 PUBLIC SAFETY - POLICE	100-320-3200-54-542500	CAPITAL OUTLAY - EQUIPMENT	5	(1,000)	(43,432)	(49,637)	(15,000)
102 PUBLIC SAFETY - POLICE	100-3200-3200-??-??????	COMMUNITY EVENTS				-	(25,200)
103 PUBLIC SAFETY - POLICE	100-320-3200-57-572000	PAYMENT TO OTHER AGENCIES	5	(40,000)	(33,549)	(38,342)	(38,342)
104 PUBLIC SAFETY - FIRE	100-350-3500-51-511100	SALARIES	5	(90,000)	(62,856)	(71,835)	(161,609)
105 PUBLIC SAFETY - FIRE	100-350-3500-51-512100	GROUP INSURANCE	5	(40,000)	(2,311)	(2,641)	(2,641)
106 PUBLIC SAFETY - FIRE	100-350-3500-51-512200	FICA EXPENSE	5	(7,000)	(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	YTD	PROJECTED	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)	(10,330)	(11,806)	(11,806)	
110 PUBLIC SAFETY - FIRE	100-350-3500-52-522200	REPAIRS AND MAINTENANCE	5	(3,500)	(6,947)	(7,939)	(7,000)	
111 PUBLIC SAFETY - FIRE	100-350-3500-52-522201	VEHICLE REPAIRS AND MAINT.	5	(10,500)	(9,995)	(11,422)	(8,000)	
112 PUBLIC SAFETY - FIRE	100-350-3500-52-522202	BUILDING REPAIRS & MAINTENANCE	5	(500)	(2,951)	(3,372)	(1,500)	
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)	(125)	(143)	(143)	
115 PUBLIC SAFETY - FIRE	100-350-3500-52-523200	TELEPHONE	5	(4,500)	(555)	(635)	(635)	
116 PUBLIC SAFETY - FIRE	100-350-3500-52-523201	POSTAGE	5	(200)	(170)	(194)	(194)	
117 PUBLIC SAFETY - FIRE	100-350-3500-52-523202	COMMUNICATIONS-RADIO	5	(300)	(103,600)	(118,400)	(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)	(260)	(297)	(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)	(18,987)	(21,699)	(21,699)	
122 PUBLIC SAFETY - FIRE	100-350-3500-53-531101	OFFICE SUPPLIES	5	(800)	(105)	(120)	(120)	
123 PUBLIC SAFETY - FIRE	100-350-3500-53-531220	NATURAL GAS	5	(700)	(1,654)	(1,890)	(1,890)	
124 PUBLIC SAFETY - FIRE	100-350-3500-53-531230	ELECTRICITY	5	(3,500)	(4,401)	(5,030)	(5,030)	
125 PUBLIC SAFETY - FIRE	100-350-3500-53-531270	GASOLINE	5	(3,500)	(22,239)	(25,416)	(25,416)	
126 PUBLIC SAFETY - FIRE	100-350-3500-53-531590	FIRE EXTINGUISHER	5	(600)	(656)	(750)	(700)	
127 PUBLIC SAFETY - FIRE	100-350-3500-53-531600	SMALL EQUIP/OFFICE EQUIPMENT	5	(1,000)	(7,047)	(8,054)	(8,054)	
128 PUBLIC SAFETY - FIRE	100-350-3500-53-531701	UNIFORMS PURCHASED	5	(13,000)	(4,239)	(4,845)	(4,845)	
129 PUBLIC SAFETY - FIRE	100-350-3500-53-531703	UNIFORM RENTAL	5	-	(6,653)	(7,604)	(7,604)	
130 PUBLIC SAFETY - FIRE	100-350-3500-54-542500	CAPITAL OUTLAY - EQUIPMENT	5	(2,000)	(141,611)	(161,841)	(161,841)	
131 STREETS	100-420-4225-51-511100	SALARIES	5	(80,000)	(12,551)	(14,344)	(14,527)	
132 STREETS	100-420-4225-51-512100	GROUP INSURANCE	5	(40,000)	(4,611)	(5,269)	(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)	(960)	(1,097)	(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)	(20,190)	(23,074)	(23,074)	
138 STREETS	100-420-4225-52-522200	REPAIRS AND MAINTENANCE	5	(3,500)	(5,186)	(5,927)	(5,927)	
139 STREETS	100-420-4225-52-522201	VEHICLE REPAIRS AND MAINT.	5	(5,500)	(5,660)	(6,468)	(6,468)	
140 STREETS	100-420-4225-52-523100	VEHICLE INSURANCE	5	(6,200)	-	-	-	
141 STREETS	100-420-4225-52-523101	LIABILITY INSURANCE	5	-	(125)	(143)	(143)	
142 STREETS	100-420-4225-52-523200	TELEPHONE	5	-	(555)	(635)	(635)	

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

BUDGET		ACCOUNT		ORIGINAL	ACTUAL		2023	
CLASSIFICATION	NUMBER	DESCRIPTION	TP	BUDGET	YTD	PROJECTED	BUDGET	
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 EQUIPMEN	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-INFRASTRUCTU	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)	-	-	-

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BUDGET		ACCOUNT		ORIGINAL	ACTUAL		2023
CLASSIFICATION	NUMBER	DESCRIPTION	TP	BUDGET	YTD	PROJECTED	BUDGET
178	MAINTENANCE AND SHOP 100-490-4900-51-512200	FICA EXPENSE	5	(2,800)	-	-	-
179	MAINTENANCE AND SHOP 100-490-4900-51-512700	WORKER'S COMPENSATION	5	(1,800)	-	-	-
180	MAINTENANCE AND SHOP 100-490-4900-51-531701	UNIFORMS PURCHASED	5	(150)	-	-	-
181	MAINTENANCE AND SHOP 100-490-4900-52-522201	VEHICLE REPAIRS AND MAINT.	5	(1,000)	-	-	-
182	MAINTENANCE AND SHOP 100-490-4900-52-523700	EDUCATION AND TRAINING	5	(750)	-	-	-
183	MAINTENANCE AND SHOP 100-490-4900-53-531100	GENERAL SUPPLIES	5	(2,000)	(153)	(175)	(200)
184	MAINTENANCE AND SHOP 100-490-4900-53-531270	GASOLINE	5	(700)	-	-	-
185	RECREATION 100-620-6200-52-521304	CONTRACT SERVICES	5	(1,100)	(2,229)	(2,547)	(2,547)
186	RECREATION 100-620-6200-52-522204	EQUIPMENT REPAIR AND MAINTENANCE	5	(300)	-	-	-
187	RECREATION 100-620-6200-52-522320	RENTAL OF EQUIP. & VEHICLES	5	(750)	-	-	-
188	RECREATION 100-620-6200-52-523901	FESTIVAL SERVICES	5	(1,600)	(900)	(1,029)	(1,029)
189	RECREATION 100-620-6200-53-531100	GENERAL SUPPLIES	5	(1,000)	(84)	(96)	(96)
190	RECREATION 100-620-6200-53-531230	ELECTRICITY	5	(1,300)	(1,796)	(2,052)	(2,129)
191	RECREATION 100-620-6200-53-531708	FESTIVAL SUPPLIES	5	(1,500)	-	-	-
192	HOUSING AND DEVELOPMENT 100-700-7000-52-523851	GRANT WRITER	5	(6,000)	-	-	-
193	HEALTH AND WELFARE 100-760-7600-57-573002	SUMMER ENRICHMENT PROJECT	5	(2,000)	(5,500)	(6,286)	(2,000)
194	HEALTH AND WELFARE 100-760-7600-57-573005	FOOD SHARE PROGRAMS	5	(4,000)	-	-	(3,000)
195	HEALTH AND WELFARE 100-760-7600-57-573015	COMMUNITY ACTION PROGRAMS	5	(2,000)	-	-	(2,000)
196	HEALTH AND WELFARE 100-760-7600-57-573020	SPONSORSHIPS	5	(3,000)	-	-	(200)
197	HEALTH AND WELFARE 100-760-7600-57-573025	AREA BEAUTIFICATION	5	(1,000)	-	-	(3,500)
198	TAXES 320-31-31300-31330-313200	SPLOST # 6	4	-	176,103	201,261	201,261
199	TAXES 320-31-31300-31330-313201	SPLOST #5	4	-	29,687	33,928	33,928
200	CHARGES FOR SERVICES 505-34-34400-34410-344110	WATER CHARGES	4	540,000	309,691	353,933	452,245
201	CHARGES FOR SERVICES 505-34-34400-34420-344210	WATER TAPS / METERS	4	34,000	5,420	6,194	6,194
202	CHARGES FOR SERVICES 505-34-34400-34420-344211	SEWER TAP FEE/PERMITS	4	172,800	(30)	(34)	(34)
203	CHARGES FOR SERVICES 505-34-34400-34420-344255	SEWERAGE CHARGES	4	815,000	742,979	849,119	1,085,595
204	INTEREST INCOME 505-36-36100-36100-361000	INTEREST EARNED	4	300	-	-	-
205	W/S OPERATING 505-410-41000-51-511100	SALARIES	5	-	(27,328)	(31,232)	(31,232)
206	W/S OPERATING 505-410-41000-51-511300	ANNUAL COMPENSATION	5	(10,500)	-	-	-
207	W/S OPERATING 505-410-41000-51-512200	FICA EXPENSE	5	-	(2,091)	(2,389)	(2,389)
208	W/S OPERATING 505-430-4330-52-522200	REPAIRS AND MAINTENANCE	5	(35,000)	(576)	(659)	(659)
209	W/S OPERATING 505-430-4330-52-523850	CONTRACT LABOR	5	(1,500)	-	-	-

**CITY OF WALTHOURVILLE
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BUDGET		ACCOUNT			ORIGINAL	ACTUAL		2023
CLASSIFICATION	NUMBER	DESCRIPTION	TP	BUDGET	YTD	PROJECTED	BUDGET	
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 MAINT	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)	

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BUDGET		ACCOUNT			ORIGINAL	ACTUAL		2023
CLASSIFICATION	NUMBER	DESCRIPTION	TP	BUDGET	YTD	PROJECTED	BUDGET	
241 W/S OPERATING	505-440-4410-52-523602	DNR FEES	5	(4,500)	-	-	-	
242 W/S OPERATING	505-440-4410-52-523700	EDUCATION AND TRAINING	5	(4,900)	(1,210)	(1,383)	(1,383)	
243 W/S OPERATING	505-440-4410-52-523850	CONTRACT LABOR	5	(5,000)	(31,261)	(35,727)	(35,727)	
244 W/S OPERATING	505-440-4410-53-531100	GENERAL SUPPLIES	5	(6,000)	(14,055)	(16,063)	(16,063)	
245 W/S OPERATING	505-440-4410-53-531101	OFFICE SUPPLIES	5	(5,500)	(4,910)	(5,612)	(5,612)	
246 W/S OPERATING	505-440-4410-53-531215	CITY WATER USE CHGS	5	(4,000)	-	-	-	
247 W/S OPERATING	505-440-4410-53-531220	NATURAL GAS	5	(550)	(1,661)	(1,898)	(1,898)	
248 W/S OPERATING	505-440-4410-53-531230	ELECTRICITY	5	(32,000)	(17,949)	(20,513)	(20,513)	
249 W/S OPERATING	505-440-4410-53-531270	GASOLINE	5	(7,000)	(19,792)	(22,620)	(22,620)	
250 W/S OPERATING	505-440-4410-53-531302	FOOD	5	(1,000)	-	-	-	
251 W/S OPERATING	505-440-4410-53-531600	SMALL EQUIP/OFFICE EQUIPMEN'	5	(2,500)	(3,422)	(3,911)	(3,911)	
252 W/S OPERATING	505-440-4410-53-531700	FLOWERS	5	(100)	-	-	-	
253 W/S OPERATING	505-440-4410-53-531701	UNIFORMS PURCHASED	5	(1,500)	(549)	(628)	(628)	
254 W/S OPERATING	505-440-4410-53-531702	BANK SERVICE CHARGES	5	(15,000)	(9,243)	(10,563)	(10,563)	
255 W/S OPERATING	505-440-4410-53-531703	UNIFORM RENTAL	5	(5,000)	(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)	-	-	(475,000)	
258 W/S OPERATING	505-440-4410-57-571000	INTERGOVERNMENTAL SVCS.	5	(1,000)	-	-	-	
259 W/S OPERATING	505-440-4410-57-574000	BAD DEBT	5	(22,000)	-	-	(22,000)	
260 W/S OPERATING	505-440-4410-58-582100	INTEREST EXPENSE-BONDS	5	(9,300)	-	-	(9,300)	
261 CHARGES FOR SERVICES	100-34-34400-34410-344111	REFUSE COLLECTION CHARGES				-	330,000	