



CITY OF BALDWIN

186 Hwy 441 Bypass, Baldwin, GA 30511

Fiscal Year 2024

Budget

6/30/2023

Council

Alice Venter, Acting Mayor

Larry Lewallen, Post 1

Theron Ayers, Post 2

Stephanie Almagno, Post 3

Maarten Venter, Post 4

Vacant, Post 5

Published: 06/16/2023
Public Hearing: 06/23/2023
Approval: 06/30/2023
Adoption: 06/30/2023

City of Baldwin
 FY24 Budget
 Operating Revenue and Expenditures
 General Fund
 6/30/2023

Account Description	FY23 Budget	FY24 Proposed				
100-0000-311200-13 PROP TAX-PRIOR YEARS	12,500.00	25,000.00				
100-0000-311200-14 PROPERTY TAX CURRENT YR	687,909.25	710,000.00				
100-0000-311301-00 PERSONAL PROP TAX	121,395.75	122,000.00				
100-0000-311310-00 VEHICLE TAX	90,000.00	92,500.00				
100-0000-311350-00 RAILROAD EQ TAX	1,350.00	1,300.00				
100-0000-311600-00 REAL EST TRANSFER TX	1,000.00	2,000.00				
100-0000-311700-00 FRANCHISE TAX	115,000.00	120,000.00				
100-0000-311800-00 INTANGIBLE TAX	4,000.00	3,000.00				
100-0000-313100-00 LOST BANKS CO.	135,000.00	150,000.00				
100-0000-314200-00 ALCOHOL BEVERAGE TAX	40,000.00	60,000.00				
100-0000-314500-00 ENERGY EXCISE TAX	-	1,200.00				
100-0000-316100-00 LICENSES - BUS/OCCUP	22,000.00	23,000.00				
100-0000-316200-00 INSURANCE PREM TAX	270,000.00	320,000.00				
100-0000-321100-00 ALCOHOL BEV LICENSE	15,000.00	17,500.00				
100-0000-322210-00 ZONING FEES	2,500.00	2,500.00				
100-0000-341400-00 COPY/DUPLICATING SERVICES	50.00	200.00				
100-0000-341920-00 ADVERTISING-CITY HALL SIGN REVENUE	50.00	50.00				
100-0000-341940-00 ABT WIRELESS COMMISSION	100.00	100.00				
100-0000-361001-00 PEN & INT PROPERTY TAX	4,500.00	4,500.00				
100-0000-389000-00 REVENUE - MISC.	-	2,000.00				
100-0000-389001-01 BAD CHECK FEE	-	-				
100-1500-382910-00 COMMUNITY EVENTS PROCEEDS	15,000.00	17,000.00				
100-2650-351100-00 FINES & FORFEITURES	172,834.50	208,000.00				
100-2650-351100-02 CAP PROB FINE REVENUE	93,827.75	95,000.00				
100-3200-342120-00 ACCIDENT REPORTS	60.00	90.00				
100-3200-392100-00 SALE OF SURPLUS PROPERTY	10,000.00	-				
100-3290-346410-00 BACKGROUND CHECKS	604,000.00	400,000.00				
100-3500-342200-00 FIRE TRAINING FACILITY FEES	5,500.00	5,000.00				
100-3500-392100-00 SALE OF SURPLUS PROPERTY	-	20,000.00				
100-4520-344110-00 GARBAGE COLLECTION FEES	232,672.00	265,930.00				
100-4950-349100-00 CEMETERY REVENUE	500.00	1,200.00				
100-6200-321001-00 PAVILION RENTAL	100.00	100.00				
100-6200-371001-00 CITY PARK REVENUE	100.00	100.00				
100-7200-322200-00 BUILDING PERMITS	67,500.00	55,000.00				
100-0000-391200-00 OPER TRANSFER IN	200,000.00	255,000.00				
100-0000-132000-00 FUND BALANCE	79,794.17	139,670.00				
505-0000-132000-00 FUND BALANCE	-	481,115.10				
Total Revenue	3,004,243.42	3,600,055.10				
	Gen.Fund		Gen.Fund 55%	Water Fund 35%	Water Plant 10%	Grand Total
100-1100-511100-00 REGULAR PAY	26,000.00	26,000.00	14,300.00	9,100.00	2,600.00	26,000.00
100-1100-512200-00 FICA TAX	1,989.00	1,989.00	1,093.95	696.15	198.90	1,989.00
100-1100-512400-00 RETIREMENT	700.00	700.00	385.00	245.00	70.00	700.00
100-1100-523200-00 TELEPHONE	-	480.00	264.00	168.00	48.00	480.00
100-1100-523500-00 TRAVEL	2,750.00	2,750.00	1,512.50	962.50	275.00	2,750.00
100-1100-523600-00 DUES	600.00	600.00	330.00	210.00	60.00	600.00
100-1100-523700-00 TRAINING	2,750.00	2,750.00	1,512.50	962.50	275.00	2,750.00
100-1100-531101-00 OFFICE SUPPLIES	650.00	650.00	357.50	227.50	65.00	650.00
Total 1100 Mayor & Council	35,439.00	35,919.00	19,755.45	12,571.65	3,591.90	35,919.00
100-1400-521101-00 ELECTIONS EXPENSE	900.00	4,000.00	4,000.00			4,000.00
Total 1400 Elections	900.00	4,000.00	4,000.00			4,000.00
100-1500-511100-00 REGULAR PAY	172,218.00	269,690.60	148,329.83	94,391.71	26,969.06	269,690.60
100-1500-511100-00 REGULAR PAY- UB CLERKS (80% W&S, 20% GF)	59,177.00	81,876.20	16,375.24	65,500.96		81,876.20
100-1500-512100-00 EMPLOYEE INSURANCE	27,330.00	36,441.00	20,042.55	12,754.35	3,644.10	36,441.00
100-1500-512100-00 EMPLOYEE INSURANCE (80% W&S, 20% GF)	9,110.00	18,220.00	3,644.00	14,576.00		18,220.00
100-1500-512200-00 FICA TAX	13,110.46	20,631.33	11,347.23	7,220.97	2,063.13	20,631.33
100-1500-512200-00 FICA TAX- UB CLERKS (80% W&S, 20% GF)	4,467.75	6,263.53	1,252.71	5,010.82		6,263.53
100-1500-512400-00 RETIREMENT - ER	7,588.73	13,484.53	7,416.49	4,719.59	1,348.45	13,484.53
100-1500-512400-00 RETIREMENT - ER- UB CLERKS (80% W&S, 20% GF)	1,864.50	4,093.81	818.76	3,275.05		4,093.81
100-1500-512600-00 UNEMPLOYMENT	1,000.00	1,000.00	550.00	350.00	100.00	1,000.00
100-1500-512700-00 WORKER'S COMP	750.00	750.00	412.50	262.50	75.00	750.00
100-1500-512800-01 ALCOHOL BACKGROUND CHECK FEE	410.00	410.00	410.00			410.00
100-1500-521200-00 PROFESSIONAL SERVICES	1,000.00	1,000.00	550.00	350.00	100.00	1,000.00
100-1500-521220-00 DRUG SCREENS	55.00	60.00	33.00	21.00	6.00	60.00
100-1500-521301-00 CONTRACT SVCS	1,500.00	1,500.00	825.00	525.00	150.00	1,500.00
100-1500-522200-00 REPAIRS & MAINT - VEHICLE	1,500.00	4,000.00	2,200.00	1,400.00	400.00	4,000.00
100-1500-522201-00 BUILDING MAINT&SUPPLIES	10,000.00	12,000.00	6,600.00	4,200.00	1,200.00	12,000.00
100-1500-522202-00 EQUIPMENT MAINT&REPAIR	2,500.00	2,500.00	1,375.00	875.00	250.00	2,500.00
100-1500-522320-00 EQUIPMENT LEASE	3,060.00	3,060.00	1,683.00	1,071.00	306.00	3,060.00
100-1500-523100-00 LIABILITY&CASUALTY INS	13,612.50	10,000.00	5,500.00	3,500.00	1,000.00	10,000.00
100-1500-523200-00 TELEPHONE	3,480.00	3,800.00	2,090.00	1,330.00	380.00	3,800.00
100-1500-523201-00 POSTAGE	3,000.00	3,000.00	1,650.00	1,050.00	300.00	3,000.00
100-1500-523300-00 LEGAL ADS	1,000.00	1,000.00	1,000.00			1,000.00

100-1500-523300-01 ANNEXATION/ ZONING EXPENSE	2,000.00	2,000.00	2,000.00			2,000.00
100-1500-523301-00 PROMOTION	1,000.00	1,000.00	550.00	350.00	100.00	1,000.00
100-1500-523400-00 PARTNERSHIPS	2,500.00	3,000.00	1,650.00	1,050.00	300.00	3,000.00
100-1500-523401-00 FI FA EXPENSES	800.00	800.00	800.00			800.00
100-1500-523500-00 TRAVEL	5,500.00	5,500.00	3,025.00	1,925.00	550.00	5,500.00
100-1500-523600-00 DUES	9,500.00	9,500.00	5,225.00	3,325.00	950.00	9,500.00
100-1500-523700-00 TRAINING	8,000.00	8,000.00	4,400.00	2,800.00	800.00	8,000.00
100-1500-523905-00 BANK CHARGES	2,500.00	2,500.00	1,375.00	875.00	250.00	2,500.00
100-1500-531101-00 OFFICE SUPPLIES	10,000.00	12,500.00	6,875.00	4,375.00	1,250.00	12,500.00
100-1500-531220-00 UTILITIES - GAS	3,500.00	3,500.00	1,925.00	1,225.00	350.00	3,500.00
100-1500-531230-00 UTILITIES - ELECTRICITY	8,250.00	4,500.00	2,475.00	1,575.00	450.00	4,500.00
100-1500-531270-00 GAS - VEHICLES	250.00	2,500.00	1,375.00	875.00	250.00	2,500.00
100-1500-531600-00 MACH & EQUIP<\$5,000	14,000.00	14,000.00	7,700.00	4,900.00	1,400.00	14,000.00
100-1500-531700-00 COMMUNITY EVENTS	15,000.00	15,000.00	15,000.00			15,000.00
100-1500-531700-02 COMMUNITY RELATIONS	2,525.00	2,500.00	2,500.00			2,500.00
100-1500-531702-00 UNIFORMS	750.00	1,000.00	550.00	350.00	100.00	1,000.00
100-1500-581200-00 LEASE PAYMENTS-PRINCIPAL	-	12,896.00	7,092.80	4,513.60	1,289.60	12,896.00
100-1500-582200-01 LEASE PAYMENTS-INTEREST	-	3,380.00	1,859.00	1,183.00	338.00	3,380.00
Total Admin	423,808.94	598,857.00	300,482.11	251,705.54	46,669.35	598,857.00
100-1512-521200-01 PROFESSIONAL SERVICES- AUDIT	35,000.00	38,045.00	20,924.75	13,315.75	3,804.50	38,045.00
Total Audit	35,000.00	38,045.00	20,924.75	13,315.75	3,804.50	38,045.00
100-1530-521201-00 LEGAL FEES	65,000.00	65,000.00	35,750.00	22,750.00	6,500.00	65,000.00
Total Legal	65,000.00	65,000.00	35,750.00	22,750.00	6,500.00	65,000.00
100-1535-521230-00 INTERNET EXPENSE	9,960.00	9,960.00	5,478.00	3,486.00	996.00	9,960.00
100-1535-522202-01 SOFTWARE SVC CONTRACTS	50,200.00	58,000.00	31,900.00	20,300.00	5,800.00	58,000.00
100-1535-522202-02 I.T. MAINTENANCE & REPAIR	25,472.00	25,472.00	14,009.60	8,915.20	2,547.20	25,472.00
100-1535-522202-03 I.T. SERVICES	30,000.00	30,000.00	16,500.00	10,500.00	3,000.00	30,000.00
100-1535-523200-01 WEBSITE	3,888.00	3,888.00	2,138.40	1,360.80	388.80	3,888.00
Total IT	119,520.00	127,320.00	70,026.00	44,562.00	12,732.00	127,320.00
	<i>Allocations to Enterprise</i>			<i>344,904.94</i>	<i>73,297.75</i>	
	<i>General Fund Total Expense</i>	679,667.94	869,141.00	450,938.31		869,141.00
	<i>Water Fund Allocation</i>	321,781.56				
100-2650-511100-00 REGULAR PAY	55,052.60	81,078.20				
100-2650-512100-00 EMPLOYEE INSURANCE	9,100.00	18,400.00				
100-2650-512200-00 FICA TAX	4,491.19	4,053.91				
100-2650-512300-00 RETIREMENT - ER	2,477.82	6,202.48				
100-2650-512600-00 UNEMPLOYMENT	125.30	125.30				
100-2650-512700-00 WORKERS COMP	1,200.00	1,288.48				
100-2650-521100-00 COURT SECURITY	23,520.00	12,500.00				
100-2650-521102-00 FINES ASSESSMENT	87,849.47	64,471.32				
100-2650-521104-00 COURT EXPENSE	1,200.00	1,200.00				
100-2650-521205-00 JUDGE, SOLICITOR, INTERPR	25,800.00	30,000.00				
100-2650-522202-01 SOFTWARE SERV CONTRACTS	500.00	1,000.00				
100-2650-522320-00 EQUIPMENT LEASE	1,500.00	1,500.00				
100-2650-523200-00 TELEPHONES	450.00	720.00				
100-2650-523201-00 POSTAGE	400.00	500.00				
100-2650-523500-00 TRAVEL	2,600.00	2,600.00				
100-2650-523600-00 DUES	325.00	325.00				
100-2650-523700-00 TRAINING	600.00	600.00				
100-2650-531101-00 OFFICE SUPPLIES	2,300.00	4,000.00				
100-2650-531230-00 UTILITIES ELECTRIC	4,150.00	4,150.00				
100-2650-531230-01 UTILITIES GAS	285.11	400.00				
100-2650-531600-00 MACH & EQUIPMENT<\$5000	6,500.00	6,500.00				
Total Court	230,426.49	241,614.69				
100-3200-511100-00 REGULAR PAY FULL TIME	\$432,228.00	\$534,277.80				
100-3200-511300-00 OVERTIME PAY	15,000.00	20,000.00				
100-3200-512100-00 EMPLOYEE INSURANCE	63,700.00	85,867.00				
100-3200-512200-00 FICA	33,065.44	40,872.25				
100-3200-512400-00 RETIREMENT - ER	18,257.40	21,347.49				
100-3200-512600-00 UNEMPLOYMENT	1,548.00	1,600.00				
100-3200-512700-00 WORKERS COMP	16,000.00	16,000.00				
100-3200-521220-00 DRUG SCREENS	1,050.00	750.00				
100-3200-521301-00 CONTRACT SVCS		-				
100-3200-522111-00 GARBAGE DISPOSAL	603.24	603.24				
100-3200-522200-00 REPAIRS & MAINT - VEHICLES	10,581.50	8,500.00				
100-3200-522201-00 BUILDING MAINT&SUPPLIES	4,980.00	7,500.00				
100-3200-522201-01 BUILDING MAINT & SUPP - TRNG FACILI	-	3,000.00				
100-3200-522202-00 EQUIPMENT MAINT&REPAIR	4,500.00	4,000.00				
100-3200-522202-01 SOFTWARE SVC CONTRACTS	62,325.56	65,000.00				
100-3200-522204-00 911 COUNTY SERVICE/RADIOS	2,000.00	2,000.00				
100-3200-523100-00 LIABILITY&CASUALTY INS	13,612.50	16,000.00				
100-3200-523200-00 TELEPHONE	7,702.07	7,702.07				
100-3200-523201-00 POSTAGE	108.00	108.00				
100-3200-523500-00 TRAVEL	5,500.00	7,000.00				
100-3200-523600-00 DUES	3,840.00	3,840.00				
100-3200-523700-00 TRAINING	4,000.00	7,000.00				
100-3200-523800-00 INVESTIGATION SUPPLIES	1,450.00	2,000.00				
100-3200-531101-00 OFFICE SUPPLIES	6,000.00	6,000.00				

100-3200-531230-00 UTILITIES - ELECTRICITY	4,150.00	4,400.00
100-3200-531230-01 UTILITIES - GAS	285.11	400.00
100-3200-531270-00 GAS - VEHICLES	22,176.00	50,000.00
100-3200-531600-00 MACH & EQUIP < \$5,000	7,250.00	10,000.00
100-3200-531700-02 COMMUNITY RELATIONS	2,500.00	5,800.00
100-3200-531701-00 UNIFORMS & CLEANING	6,000.00	9,000.00
100-3200-531703-00 DRUG TEST KITS/BATTERIES	1,000.00	800.00
100-3200-000000-00 K-9 UNIT	-	3,000.00
Total PD	751,412.82	\$944,367.85
100-3290-511100-00 REGULAR PAY	233,260.00	144,080.40
100-3290-511300-00 OVERTIME PAY	8,000.00	8,000.00
100-3290-512100-00 EMPLOYEE INSURANCE	54,600.00	32,200.00
100-3290-512200-00 FICA TAX	17,844.39	11,022.15
100-3290-512400-00 RETIREMENT - ER	11,663.00	4,136.02
100-3290-512600-00 UNEMPLOYMENT	800.00	800.00
100-3290-512700-00 WORKERS COMP	1,200.00	1,200.00
100-3290-521204-00 CONTRACT SERVICES	800.00	800.00
100-3290-521220-00 DRUG SCREENS	112.00	112.00
100-3290-522202-01 SOFTWARE SVC CONTRACTS	1,620.00	1,900.00
100-3290-522320-00 EQUIPMENT LEASE	4,020.00	4,400.00
100-3290-523200-00 TELEPHONES	2,500.00	2,500.00
100-3290-523201-00 POSTAGE	150.00	150.00
100-3290-523500-00 TRAVEL	1,156.00	1,000.00
100-3290-523600-00 DUES	600.00	700.00
100-3290-523700-00 TRAINING	700.00	700.00
100-3290-531101-00 OFFICE SUPPLIES	4,000.00	4,500.00
100-3290-531600-00 MACHINERY & EQUIP < \$5,000	3,000.00	3,000.00
100-3290-531701-00 UNIFORMS	1,500.00	1,500.00
Total GCIC	347,525.39	222,700.57
100-3500-511100-00 REGULAR PAY	482,254.00	534,339.88
SAFER GRANT- POTENTIAL		59,585.14
100-3500-511300-00 OVERTIME	9,243.00	10,090.08
100-3500-512100-00 EMPLOYEE INSURANCE	81,990.00	92,000.00
100-3500-512200-00 FICA	35,712.78	38,269.01
100-3500-512400-00 RETIREMENT - ER	23,341.70	25,012.42
100-3500-512600-00 UNEMPLOYMENT	1,500.00	1,500.00
100-3500-512700-00 WORKERS COMP	8,200.00	8,200.00
100-3500-512800-00 BACKGROUND CHECKS	50.00	150.00
100-3500-521220-00 DRUG SCREENS	150.00	250.00
100-3500-522111-00 GARBAGE DISPOSAL	552.00	616.00
100-3500-522200-00 REPAIRS & MAINT - VEHICLES	33,650.00	34,000.00
100-3500-522201-00 BUILDING MAINT&SUPPLIES	10,431.00	21,345.00
100-3500-522201-01 BUILDING MAINT&SUPP-TRNG FACILITY	12,500.00	12,500.00
100-3500-522202-00 EQUIPMENT MAINT&REPAIR	14,141.00	14,425.00
100-3500-522202-01 SOFTWARE SVC CONTRACTS	2,000.00	3,900.00
100-3500-522204-00 911 COUNTY SERVICE/RADIOS	-	-
100-3500-523100-00 LIABILITY&CASUALTY INS	13,612.50	9,000.00
100-3500-523200-00 TELEPHONE	3,512.00	6,672.00
100-3500-523201-00 POSTAGE	350.00	350.00
100-3500-523500-00 TRAVEL	500.00	1,500.00
100-3500-523600-00 DUES	4,740.00	5,700.00
100-3500-523700-00 TRAINING	2,000.00	5,900.00
100-3500-523904-00 MEDICAL SHOTS	400.00	3,800.00
100-3500-531101-00 OFFICE SUPPLIES	4,000.00	6,700.00
100-3500-531230-00 UTILITIES - ELECTRICITY	9,500.00	10,500.00
100-3500-531230-01 UTILITIES - GAS	2,500.00	3,000.00
100-3500-531270-00 GAS - VEHICLES	9,000.00	16,000.00
100-3500-531600-00 MACH & EQUIP < \$5,000	28,400.00	31,360.00
100-3500-531700-02 COMMUNITY RELATIONS	5,500.00	7,500.00
100-3500-531701-00 UNIFORMS & CLEANING	7,400.00	16,298.00
100-3500-531703-00 SUPPLIES	4,200.00	4,200.00
100-3500-531704-00 EMERGENCY WEATHER EXPENSE	500.00	500.00
100-3500-542100-00 MACH & EQUIP > \$5,000	-	15,300.00
Total FD	811,829.98	1,000,462.53
100-3910-521200-00 ANIMAL CONTROL	-	17,000.00
Total Animal Control	-	17,000.00
100-4200-511100-00 REGULAR PAY	112,184.20	132,317.30
100-4200-511300-00 OVERTIME PAY	4,200.00	4,200.00
100-4200-512100-00 EMPLOYEE INSURANCE	27,300.00	32,200.00
100-4200-512200-00 FICA	8,582.09	10,122.27
100-4200-512400-00 RETIREMENT - ER	5,609.21	5,829.11
100-4200-512600-00 UNEMPLOYMENT	300.00	300.00
100-4200-512700-00 WORKERS COMP	1,200.00	1,200.00
100-4200-521202-00 ENGINEERING	-	6,000.00
100-4200-521220-00 DRUG SCREENS	-	100.00
100-4200-522200-00 REPAIRS & MAINT - VEHICLES	15,000.00	18,000.00
100-4200-522201-00 BUILDING MAINT&SUPPLIES	1,500.00	1,800.00
100-4200-522202-00 EQUIPMENT MAINT&REPAIR	10,000.00	15,000.00
100-4200-522205-00 STREET PAVING & REPAIRS	3,000.00	8,500.00

100-4200-523100-00	LIABILITY&CASUALTY INS	13,612.50	13,612.50
100-4200-523200-00	TELEPHONE	729.36	729.36
100-4200-523700-00	TRAINING	900.00	900.00
100-4200-523901-00	ARBORIST SERVICES/MISC	3,000.00	3,000.00
100-4200-523902-00	SAFETY TRAINING & EQUIP	500.00	1,000.00
100-4200-531101-00	OFFICE SUPPLIES	500.00	500.00
100-4200-531230-01	UTILITIES - ELECTRICITY	43,050.00	51,660.00
100-4200-531270-00	GAS - VEHICLES	10,000.00	13,000.00
100-4200-531600-00	MACH & EQUIP < \$5,000	2,350.00	2,720.00
100-4200-531701-00	UNIFORMS	4,000.00	6,000.00
100-4200-531703-00	SUPPLIES	10,000.00	15,000.00
100-4200-531705-00	SIGNS & PROJECTS	3,000.00	3,500.00
100-4200-531600-01	MACH.&EQUIP > \$5,000	-	17,752.00
100-4200-542200-00	VEHICLE PURCHASES	-	60,000.00
Total Streets		280,517.36	424,942.54
100-4520-522111-00	GARBAGE CONTRACTORS	174,720.00	195,750.00
Total Garbage		174,720.00	195,750.00
100-4950-522207-00	CEMETERY EXPENSE	500.00	500.00
Total Cemetery		500.00	500.00
100-6200-522208-00	CITY PARK EXPENDITURES	6,315.00	17,390.91
Total Park		6,315.00	17,390.91
100-7450-511100-00	REGULAR PAY (FICA, HEALTH, RETIREMENT)		41,900.00
100-7450-512100-00	EMPLOYEE INSURANCE		9,200.00
100-7450-512200-00	FICA TAX		2,090.00
100-7450-512400-00	RETIREMENT		3,197.70
100-7450-521210-00	BUILDING INSPECTION FEES	40,000.00	22,000.00
100-7450-523500-00	TRAVEL		1,000.00
100-7450-523700-00	TRAINING		1,000.00
100-7450-531101-00	OFFICE SUPPLIES		2,000.00
100-7450-531102-00	CODE ENF SUPPLIES		2,000.00
Total Code Enforcement		40,000.00	84,387.70
	Total GF Expenditures	3,322,914.98	4,018,257.79
	GF Fund Allocation	(321,781.56)	(418,202.69)
	Total Revenue	(3,004,243.42)	(3,600,055.10)
<i>Net Difference</i>			0.00

City of Baldwin
Water & Sewer Fund Budget Draft
Fiscal Year Ended 6/30/24

Account Description	FY23	FY24 Proposed
505-4300-344255-00 REVENUE - SEWER SERVICE 90%	646,216.70	675,747.00
505-4300-344255-05 SEWER REVENUE - LACI	289,000.00	222,885.00
505-4300-344255-21 DEBT SERVICE PRISON	151,562.00	153,184.00
505-4300-344255-19 LEE ARRENDALE 10% RES		
505-4300-344255-20 BALDWIN 10% RES		
505-4300-344255-22 FOGIS	4,500.00	4,800.00
505-4400-344210-00 REVENUE - WATER SALES	1,436,346.80	1,440,000.00
505-4400-344210-01 REVENUE - CONNECT FEES	50,000.00	50,000.00
505-4400-344210-02 REVENUE - LATE CHARGES	40,000.00	65,000.00
505-4400-344210-03 REVENUE-RECONNECT FEES	10,000.00	20,000.00
505-4400-344210-06 SYSTEM SERVICE FEE-ADMIN	40,000.00	108,900.00
505-4400-389001-01 BAD CHECK CHARGE	100.00	100.00
505-0000-132000-00 ENTERPRISE FUND BALANCE	-	193,915.89
		21,377.00
Total W&S Revenue	2,667,725.50	2,955,908.89
Account Description	FY23 Actual	FY24 Proposed
505-1100-511505-00 REGULAR PAY	9,100.00	9,100.00
505-1100-512200-00 FICA TAX	696.15	696.15
505-1100-512400-00 RETIREMENT	245.00	245.00
505-1100-523500-00 TRAVEL	962.50	962.50
505-1100-523600-00 DUES	210.00	210.00
505-1100-523700-00 TRAINING	962.50	962.50
505-1100-531101-00 OFFICE SUPPLIES	227.50	227.50
100-1500-511100-00 REGULAR PAY	60,276.30	94,391.71
100-1500-511100-00 REGULAR PAY- UB CLERKS (80% W&S, 20% GF)	47,341.60	65,500.96
100-1500-512100-00 EMPLOYEE INSURANCE	9,565.50	12,754.35
100-1500-512100-00 EMPLOYEE INSURANCE (80% W&S, 20% GF)	7,288.00	14,576.00
100-1500-512200-00 FICA TAX	3,574.20	7,220.97
100-1500-512200-00 FICA TAX- UB CLERKS (80% W&S, 20% GF)	2,656.06	5,010.82
100-1500-512400-00 RETIREMENT - ER	1,491.60	4,719.59
100-1500-512400-00 RETIREMENT - ER- UB CLERKS (80% W&S, 20% GF)	350.00	3,275.05
505-1500-512600-00 UNEMPLOYMENT	262.50	350.00
505-1500-512700-00 WORKER'S COMP	350.00	262.50
505-1500-521200-00 PROFESSIONAL SERVICES	350.00	350.00
505-1500-521220-00 DRUG SCREENS	19.25	21.00
505-1500-521301-00 CONTRACT SERVICES	525.00	525.00
505-1500-522200-00 REPAIRS & MAINT - VEHICLE	525.00	1,400.00
505-1500-522201-00 BUILDING MAINT&SUPPLIES	3,500.00	4,200.00
505-1500-522202-00 EQUIPMENT MAINT&REPAIR	875.00	875.00
505-1500-522320-00 EQUIPMENT LEASE	1,071.00	1,071.00
505-1500-523505-00 LIABILITY&CASUALTY INS	4,764.38	3,500.00
505-1500-523200-00 TELEPHONE	1,218.00	1,330.00
505-1500-523201-00 POSTAGE	1,050.00	1,050.00
505-1500-523301-00 PROMOTION	350.00	350.00
505-1500-523400-00 PARTNERSHIPS	875.00	1,050.00
505-1500-523500-00 TRAVEL	1,925.00	1,925.00
505-1500-523600-00 DUES	3,325.00	3,325.00
505-1500-523700-00 TRAINING	2,800.00	2,800.00
505-1500-523905-00 BANK CHARGES	875.00	875.00
505-1500-531101-00 OFFICE SUPPLIES	3,500.00	4,375.00
505-1500-531220-00 UTILITIES - GAS	1,225.00	1,225.00
505-1500-531230-00 UTILITIES - ELECTRICITY	2,887.50	1,575.00
505-1500-531270-00 GAS - VEHICLES	87.50	875.00
505-1500-531600-00 MACH & EQUIP<\$5,000	4,900.00	4,900.00
505-1500-531702-00 UNIFORMS	262.50	350.00
505-1512-521200-01 PROFESSIONAL SERVICES- AUDIT	12,250.00	13,315.75
505-1530-521201-00 LEGAL FEES	22,750.00	22,750.00
505-1535-521230-00 INTERNET EXPENSE	3,486.00	3,486.00
505-1535-522202-01 SOFTWARE SVC CONTRACT	17,570.00	20,300.00
505-1535-522202-02 I.T. MAINTENANCE & REPAIR	8,915.20	8,915.20
505-1535-522202-03 I.T. SERVICES	10,500.00	10,500.00
505-1535-523200-01 WEBSITE	1,360.80	1,360.80
505-4300-511505-00 REGULAR PAY	79,382.50	91,058.80
505-4300-511300-00 OVERTIME PAY	5,100.00	5,100.00
505-4300-512505-00 EMPLOYEE INSURANCE	18,220.00	18,400.00
505-4300-512200-00 FICA	5,342.16	6,101.55
505-4300-512400-00 RETIREMENT - ER	3,969.13	4,552.94
505-4300-512600-00 UNEMPLOYMENT	600.00	600.00
505-4300-512700-00 WORKERS COMP	2,250.00	5,565.00
505-4300-521202-01 ENGINEERING	25,000.00	25,000.00
505-4300-521204-01 CONTRACT SERVICES	72,500.00	72,500.00
505-4300-521220-00 DRUG SCREENS	100.00	100.00
505-4300-521300-00 LAB TESTING	30,000.00	30,000.00
505-4300-522110-00 LANDFILL TIPPING FEES	50,000.00	50,000.00
505-4300-522111-00 WWTP GARBAGE DUMPSTERS	1,000.00	28,000.00
505-4300-522200-00 REPAIRS & MAINT - VEHICLES	7,500.00	1,000.00
505-4300-522201-00 BUILDING MAINT&SUPP	5,000.00	5,000.00
505-4300-522202-00 EQUIPMENT MAINT&REPAIR	50,000.00	50,000.00
505-4300-522203-00 GROUND/EROSION CONTROL	1,500.00	1,500.00
505-4300-523505-00 LIABILITY&CASUALTY INS	14,850.00	13,000.00

Broke out 10% to Baldwin Restricted Reserve per our DOC contract

505-4300-523200-00 TELEPHONE	500.00	500.00
505-4300-523201-00 POSTAGE	750.00	750.00
505-4300-523300-00 LEGAL ADS	250.00	250.00
505-4300-523500-00 TRAVEL	2,250.00	2,250.00
505-4300-523600-00 DUES	500.00	500.00
505-4300-523700-00 TRAINING	2,000.00	2,000.00
505-4300-523903-00 FINES FROM EPD	2,500.00	2,500.00
505-4300-523904-00 MEDICAL SHOTS	250.00	250.00
505-4300-531101-00 OFFICE SUPPLIES	2,500.00	2,500.00
505-4300-531230-00 UTILITIES - ELECT @ WWTP	65,000.00	65,000.00
505-4300-531270-00 GAS - VEHICLES	4,000.00	1,500.00
505-4300-531600-00 MACH & EQUIP < \$2,000	5,000.00	10,000.00
505-4300-531701-00 UNIFORMS	800.00	800.00
505-4300-531702-00 SUPPLIES-LAB	3,000.00	3,000.00
505-4300-531703-00 CHEMICALS	120,000.00	120,000.00
505-4300-582505-13 PRINCIPAL 2021 BOND	55,681.00	58,270.72
505-4300-582101-13 INTEREST EXP BOND	47,667.00	45,975.67
505-4400-511505-00 REGULAR PAY	331,826.60	358,949.80
505-4400-511300-00 OVERTIME PAY	12,000.00	12,000.00
505-4400-512505-00 EMPLOYEE INSURANCE	63,700.00	64,970.00
505-4400-512200-00 FICA TAX	25,384.73	27,459.66
505-4400-512400-00 RETIREMENT - ER	16,591.33	17,947.49
505-4400-512600-00 UNEMPLOYMENT	2,000.00	2,000.00
505-4400-512700-00 WORKERS COMP	10,000.00	10,000.00
505-4400-521200-00 PROFESSIONAL SERVICES	15,000.00	15,000.00
505-4400-521202-00 ENGINEERING	25,000.00	42,500.00
505-4400-521220-00 DRUG SCREENS	100.00	100.00
505-4400-521300-00 LAB TESTING	800.00	800.00
505-4400-521300-01 UTILITIES PROTECTION	2,500.00	3,000.00
505-4400-521301-00 CONTRACT SVCS	36,000.00	48,292.00
505-4400-522111-00 GARBAGE DISPOSAL	2,464.00	2,820.45
505-4400-522200-00 REPAIRS & MAINT - VEHICLES	15,000.00	23,000.00
505-4400-522201-00 BUILDING MAINT&SUPPLIES	8,000.00	10,000.00
505-4400-522202-00 EQUIPMENT MAINT&REPAIR	20,000.00	24,000.00
505-4400-522202-01 HYDRANT MAINTENANCE	-	17,000.00
505-4400-522202-01 SOFTWARE SVC CONTRACTS	360.00	7,800.00
505-4400-522202-05 MACHINERY EQUIPMENT/REPAIR	30,000.00	50,000.00
505-4400-522205-00 ST REPAIRS/ WATER BREAKS	3,000.00	4,525.00
505-4400-523505-00 LIABILITY&CASUALTY INS	14,850.00	14,850.00
505-4400-523200-00 TELEPHONE	4,500.00	6,000.00
505-4400-523300-00 LEGAL ADS	100.00	100.00
505-4400-523400-00 UTILITY BILL PRINT/MAIL	16,200.00	17,500.00
505-4400-523500-00 TRAVEL	4,200.00	2,560.00
505-4400-523600-00 DUES	1,500.00	2,700.00
505-4400-523700-00 TRAINING	7,780.00	7,180.00
505-4400-523902-00 SAFETY EQUIPMENT	2,500.00	3,500.00
505-4400-523903-00 EPD FINES	3,000.00	3,000.00
505-4400-523904-00 MEDICAL SHOTS	500.00	500.00
505-4400-523905-00 BANK CHARGES	800.00	800.00
505-4400-531101-00 OFFICE SUPPLIES	2,500.00	3,000.00
505-4400-531230-00 UTILITIES - ELECTRICITY	68,250.00	78,487.50
505-4400-531230-01 UTILITIES - GAS	3,000.00	3,000.00
505-4400-531270-00 GAS - VEHICLES	35,000.00	45,500.00
505-4400-531510-00 WATER PURCHASE FR PLANT BALDWIN	350,000.00	350,000.00
505-4400-531510-01 WATER PURCH. FR CORNELIA/ DEMOREST	20,000.00	5,000.00
505-4400-531600-00 MACH & EQUIP < \$ 5,000	10,500.00	11,000.00
505-4400-531701-00 UNIFORMS	9,800.00	12,500.00
505-4400-531703-00 SUPPLIES	55,000.00	65,000.00
505-4400-531703-01 SUPPLIES WATER METERS	40,000.00	40,000.00
505-4400-541300-00 BLDGS & IMPROVEMENTS	1,000.00	-
505-4400-541400-00 INFRASTRUCTURE	15,000.00	-
505-4400-542100-00 MACH & EQUIP >\$5,000		
505-4400-542100-01 HAB CO SPLOST EXP		
505-4400-542200-00 VEHICLE PURCHASES	55,000.00	-
505-4400-582505-00 GEFA DEBT SERVICE- PRINCIPAL	117,240.00	117,240.00
505-4400-582505-00 GEFA DEBT SERVICE- INTEREST	17,500.00	17,500.00
505-4400-582505-13 PRINCIPAL 2021 BOND	23,772.18	24,877.86
505-4400-582101-13 INTEREST EXP 2021 BOND	20,350.37	19,637.20
505-0000-579000-00 CONTINGENCY	-	-
505-0000-611000-00 TRANSFER OUT TO GEN FUND	150,000.00	210,000.00
Total W&S Expenses	2,643,158.06	2,866,161.98
Net W&S Revenue/(LOSS)	24,567.44	89,746.91

Restricted Revenue- per DOC Contract this cannot be used on general operating and instead will be used on WWTP projects or debt service

505-4300-344255-19 LEE ARRENDALE 10% RESERVE	33,696.96	28,607.43	28,201.38	28,900.00	24,765.00
505-4300-344255-20 BALDWIN 10% RES	0.00	0.00	0.00	71,801.86	75,082.90
Total Restricted Revenue				100,701.86	99,847.90

Debt Coverage Ratio (must be 1.1 or higher)					
W&S Operating Revenue	3,034,279.79	WTP Operating Revenue	1,433,200.00	Total Operating Revenue	4,592,479.79
W&S Operating Expense	2,582,660.53	WTP Operating Expense	1,402,544.23	Total Operating Expense	3,985,204.76
				Net Revenue for Debt Service	607,275.03
				Total Debt Service	535,333.67
				Total Debt Service	537,322.50
				Debt Coverage Ratio=	1.130

City of Baldwin
Water Treatment Plant Budget Draft
Fiscal Year Ended 6/30/24

Account Description	FY23	FY24 Proposed
580-4700-344210-01 REVENUE - WATER SALES - BALDWIN	350,000.00	350,000.00
580-4700-344210-02 REVENUE - WATER SALES - DEMOREST	995,000.00	1,080,000.00
580-4700-361000-00 INTEREST INCOME	0.00	3,200.00
580-0000-132000-00 ENTERPRISE FUND BALANCE	0.00	0.00
Total Revenue	1,345,000.00	1,433,200.00
580-1100-511580-00 REGULAR PAY	2,600.00	2,600.00
580-1100-512200-00 FICA TAX	198.90	198.90
580-1100-512400-00 RETIREMENT	130.00	70.00
580-1100-523500-00 TRAVEL	500.00	275.00
580-1100-523600-00 DUES	60.00	60.00
580-1100-523700-00 TRAINING	500.00	275.00
580-1100-531101-00 OFFICE SUPPLIES	65.00	65.00
580-1500-511580-00 REGULAR PAY	9,620.00	26,969.06
580-1500-512580-00 EMPLOYEE INSURANCE	1,680.00	3,644.10
580-1500-512200-00 FICA TAX	735.93	2,063.13
580-1500-512400-00 RETIREMENT - ER	387.40	1,348.45
580-1500-512600-00 UNEMPLOYMENT	60.00	100.00
580-1500-512700-00 WORKER'S COMP	50.00	75.00
580-1500-521200-00 PROFESSIONAL SERVICES	200.00	100.00
580-1500-521220-00 DRUG SCREENS	5.50	6.00
580-1500-521301-00 CONTRACT SVCS	-	150.00
580-1500-522200-00 REPAIRS & MAINT - VEHICLE	150.00	400.00
580-1500-522201-00 BUILDING MAINT&SUPPLIES	738.00	1,200.00
580-1500-522202-00 EQUIPMENT MAINT&REPAIR	200.00	250.00
580-1500-522320-00 EQUIPMENT LEASE	306.00	306.00
580-1500-523580-00 LIABILITY&CASUALTY INS	880.00	1,000.00
580-1500-523200-00 TELEPHONE	348.00	380.00
580-1500-523201-00 POSTAGE	300.00	300.00
580-1500-523301-00 PROMOTION	50.00	100.00
580-1500-523400-00 PARTNERSHIPS	500.00	300.00
580-1500-523500-00 TRAVEL	205.00	550.00
580-1500-523600-00 DUES	900.00	950.00
580-1500-523700-00 TRAINING	242.00	800.00
580-1500-523905-00 BANK CHARGES	250.00	250.00
580-1500-531101-00 OFFICE SUPPLIES	700.00	1,250.00

580-1500-531220-00 UTILITIES - GAS	240.00	350.00
580-1500-531230-00 UTILITIES - ELECTRICITY	800.00	450.00
580-1500-531270-00 GAS - VEHICLES	25.00	250.00
580-1500-531600-00 MACH & EQUIP<\$5,000	750.00	1,400.00
580-1500-531702-00 UNIFORMS	20.00	100.00
580-1512-521200-01 PROFESSIONAL SERVICES- AUDIT	3,500.00	3,804.50
580-1530-521201-00 LEGAL FEES	8,000.00	6,500.00
580-1535-521230-00 INTERNET EXPENSE	210.00	996.00
580-1535-522202-01 SOFTWARE SVC CONTRACT	3,400.00	5,800.00
580-1535-522202-02 I.T. MAINTENANCE & REPAIR	500.00	2,547.20
580-1535-522202-03 I.T. SERVICES	3,607.20	3,000.00
580-1535-523200-01 WEBSITE	210.00	388.80
580-4700-511580-00 REGULAR PAY	260,880.00	259,350.40
580-4700-511300-00 OVERTIME	7,475.00	7,475.00
580-4700-512580-00 EMPLOYEE INSURANCE	45,550.00	45,550.00
580-4700-512200-00 FICA	16,628.81	20,101.94
580-4700-512400-00 RETIREMENT - ER	4,659.70	5,623.69
580-4700-512600-00 UNEMPLOYMENT	1,500.00	1,500.00
580-4700-512700-00 WORKERS COMP	15,000.00	14,000.00
580-4700-521202-00 ENGINEERING	25,000.00	25,000.00
580-4700-521204-01 CONTRACT SERVICES	78,000.00	78,000.00
580-4700-521220-00 DRUG SCREENS	200.00	200.00
580-4700-521300-00 LAB TESTING	8,000.00	8,000.00
580-4700-522111-00 GARBAGE DISPOSAL	1,000.00	1,000.00
580-4700-522200-00 REPAIRS & MAINT - VEHICLES	1,000.00	1,000.00
580-4700-522201-00 BUILDING MAINT/SUPPLIES	40,000.00	40,000.00
580-4700-522202-00 EQUIPMENT MAINT&REPAIR	70,000.00	80,000.00
580-4700-522203-00 GROUNDS/EROSION CONTROL	1,500.00	1,500.00
580-4700-523580-00 LIABILITY&CASUALTY INS	14,850.00	13,000.00
580-4700-523200-00 TELEPHONE	750.00	750.00
580-4700-523201-00 POSTAGE	3,300.00	2,500.00
580-4700-523300-00 LEGAL ADS	250.00	250.00
580-4700-523500-00 TRAVEL	3,500.00	3,500.00
580-4700-523600-00 DUES	750.00	750.00
580-4700-523700-00 TRAINING	3,300.00	3,300.00
580-4700-531101-00 OFFICE SUPPLIES	2,500.00	2,500.00

580-4700-531230-00 UTILITIES - ELECTRICITY	220,000.00	220,000.00
580-4700-531230-01 UTILITIES - GAS	5,000.00	10,000.00
580-4700-531270-00 GAS - VEHICLES	900.00	1,500.00
580-4700-531510-00 WATER PURCHASES	9,500.00	15,000.00
580-4700-531600-00 MACHINERY AND EQUIP < \$5,000	10,000.00	10,000.00
580-4700-531700-00 UNIFORMS	2,000.00	2,000.00
580-4700-531701-00 SUPPLIES-LAB	8,750.00	8,750.00
580-4700-531703-00 CHEMICALS	110,000.00	150,000.00
580-4700-582580-13 PRINCIPAL 2021 BOND	135,547.00	141,851.42
580-4700-582101-13 INTEREST EXP 2021 BOND	116,037.00	111,969.63
580-0000-579000-00 CONTINGENCY		0.00
580-0000-611000-00 TRANSFER OUT TO GEN FUND	50,000.00	45,000.00
Total WTP Expenses	1,317,151.44	1,402,544.23
<i>Net WTP Revenue</i>	<i>27,848.56</i>	<i>30,655.77</i>