



**FY25 PROPOSED BUDGET**  
**June 4, 2024**

**FY25 PROPOSED BUDGET  
GENERAL FUND**

Account Number	Account Description	Budget FY25	Change \$ (HIDE)	Change % (HIDE)	Notes	Budget FY24	YTD 5-31-24 FY24	Actual FY23
<b>Revenues General Fund</b>								
100-031-11000	REAL PROPERTY TAX	835,810	359,810	76%	6.76 mills & 98% collection rate	476,000	486,663	384,124
100-031-11900	OTHER - PAYMENT IN LIEU OF TAXES	3,000	-	0%		3,000	605	5,462
100-031-13140	PERSONAL PROP - TAVT	120,000	15,000	14%		105,000	150,724	97,370
100-031-13150	PERSONAL PROP - MOTOR VEHICLE/HEAVY EQ	6,042	6,042		6.76 mills & 98% collection rate	-	-	-
100-031-13200	PERSONAL PROP - MOBILE HOME	2,430	(1,570)	-39%	6.76 mills & 98% collection rate	4,000	3,364	3,774
100-031-13400	RECORDING / INTANGIBLE TAX	8,000	-	0%		8,000	8,577	4,921
100-031-13500	RAILROAD EQUIPMENT	500	-	0%		500	450	-
100-031-17100	FRANCHISE - ELECTRIC	150,000	5,000	3%		145,000	149,030	135,912
100-031-17300	FRANCHISE - NATURAL GAS	10,000	2,000	25%		8,000	9,106	5,798
100-031-17400	FRANCHISE - SANITATION	35,000	-	0%		35,000	32,387	32,207
100-031-17500	FRANCHISE - INTERNET	30,000	-	0%		30,000	27,225	28,972
100-031-17600	FRANCHISE - TELEPHONE	1,000	-	0%		1,000	1,110	927
100-031-31000	LOCAL OPTION SALES TAX	650,000	-	0%		650,000	482,314	677,793
100-031-42000	BEER / WINE TAX	55,000	-	0%		55,000	41,283	49,514
100-031-42500	DISTILLED SPIRIT / PACKAGE TAX	-	-			-	587	16
100-031-43000	MIXED DRINK TAX	3,000	-	0%		3,000	1,951	3,344
100-031-45000	ENERGY TAX	20,000	3,000	18%		17,000	12,138	16,279
100-031-62000	INSURANCE PREMIUM TAX	250,000	-	0%		250,000	251,596	234,110
100-031-91000	PENALTIES & INTEREST - PROPERTY TAX	3,000	-	0%		3,000	94	6,780
<b>031</b>	<b>TAXES SUBTOTAL</b>	<b>2,182,782</b>	<b>389,282</b>	<b>22%</b>		<b>1,793,500</b>	<b>1,659,203</b>	<b>1,687,305</b>
100-032-11000	ALCOHOLIC BEVERAGE BUS LICENSE	-	-			-	-	(173)
100-032-11700	SPECIAL EVENT/CATERING LICENSE	-	-			-	4,000	-
100-032-12000	GENERAL BUSINESS LICENSE	80,000	(5,000)	-6%		85,000	71,335	76,985
100-032-22100	ZONING AND LAND USE	2,000	-	0%		2,000	950	3,125
100-032-22101	DEVELOPMENT APPLICATION FEE	2,000	(1,000)	-33%		3,000	1,650	900
100-032-22102	FINAL PLAT FEE	500	-	0%		500	1,080	200
100-032-22103	PRELIMINARY PLAT FEE	1,500	(500)	-25%		2,000	300	-
100-032-22104	SOIL AND EROSION FEE	1,000	-	0%		1,000	-	510
100-032-22105	PLAN REVIEW FEE	1,000	-	0%		1,000	2,120	(4,845)
100-032-22300	SIGN PERMIT	500	-	0%		500	120	150
100-032-29000	OTHER NON-BUSINESS LIC & PERMITS	-	(2,000)	-100%		2,000	-	-
100-032-31000	BUILDING PERMITS	30,000	(60,000)	-67%		90,000	77,127	83,405
100-032-39000	OTHER BUILDING INSPECTION FEE	3,000	(21,000)	-88%		24,000	71,933	2,604
<b>032</b>	<b>LICENSES AND PERMITS</b>	<b>121,500</b>	<b>(89,500)</b>	<b>-42%</b>		<b>211,000</b>	<b>230,615</b>	<b>162,861</b>
100-033-60010	LOCAL GOVT GRANT - SHOP WITH COP	2,000	1,500	300%		500	500	2,750
100-033-60030	LOCAL GOVT GRANT - PUBLIC SAFETY	-	-			-	-	5,600
<b>033</b>	<b>INTERGOVERNMENTAL</b>	<b>2,000</b>	<b>1,500</b>	<b>300%</b>		<b>500</b>	<b>500</b>	<b>8,350</b>
100-034-21200	PUBLIC SAFETY - ACCIDENT REPORTS	100	-	0%		100	65	-
100-034-29000	OTHER- POLICE DEPT.	500	-	0%		500	892	23
100-034-34191	QUALIFYING FEES	-	(1,260)	-100%		1,260	1,260	-
100-034-41500	LANDFILL FEES - LIMB AND DEBRIS	2,000	-	0%		2,000	480	1,230
100-034-64000	BACKGROUND CHECK FEES	100	-	0%		100	135	105
100-034-70000	CULTURE & REC - COMMUNITY CENTERS	25,000	5,000	25%		20,000	18,110	17,620
100-034-72000	CULTURE & REC - VENDOR FEES	500	-	0%		500	2,200	75
100-034-76000	PERIODICAL FEES - NEWSLETTER	2,000	1,500	300%		500	250	3,070
<b>034</b>	<b>CHARGES FOR SERVICES</b>	<b>30,200</b>	<b>5,240</b>	<b>21%</b>		<b>24,960</b>	<b>23,392</b>	<b>22,123</b>

Account Number	Account Description	Budget FY25	Change \$ (HIDE)	Change % (HIDE)	Notes	Budget FY24	YTD 5-31-24 FY24	Actual FY23
100-035-11700	FINES - MUNICIPAL COURT	145,000	10,000	7%		135,000	117,427	136,063
100-035-11705	FINES - BLUE LINE	60,000	-	0%		60,000	33,313	221,504
100-035-13000	CONFISCATION - PD FORFEITURE FUNDS	-	-			-	(8,359)	(836)
100-035-19010	OTHER - MUNICIPAL COURT TECH FEES	12,000	-	0%		12,000	10,925	7,619
<b>035</b>	<b>FINES AND FORFEITURES</b>	<b>217,000</b>	<b>10,000</b>	<b>5%</b>		<b>207,000</b>	<b>153,306</b>	<b>364,351</b>
100-036-14000	INTEREST	18,000	(53,000)	-75%		71,000	86,810	14,295
<b>036</b>	<b>INVESTMENT INCOME</b>	<b>18,000</b>	<b>(53,000)</b>	<b>-75%</b>		<b>71,000</b>	<b>86,810</b>	<b>14,295</b>
100-037-10000	CONTRIBUTIONS FROM PVT SOURCES	-	-			-	215	2,722
<b>037</b>	<b>CONTRIBUTIONS AND DONATIONS</b>	<b>-</b>	<b>-</b>			<b>-</b>	<b>215</b>	<b>2,722</b>
100-038-10000	RENTS AND ROYALTIES	6,000	-	0%	Eddie's Shack @ \$500/mth	6,000	5,240	6,100
100-038-90000	MISCELLANEOUS REVENUE	3,000	-	0%		3,000	2,850	3,038
100-038-90010	OPEN RECORDS REQUESTS	500	-	0%		500	1,009	657
<b>038</b>	<b>MISCELLANEOUS REVENUE</b>	<b>9,500</b>	<b>-</b>	<b>0%</b>		<b>9,500</b>	<b>9,100</b>	<b>9,795</b>
<b>TOTAL GENERAL FUND REVENUES</b>		<b>2,580,982</b>	<b>263,522</b>	<b>11%</b>		<b>2,317,460</b>	<b>2,163,139</b>	<b>2,271,802</b>
<b>Expenditures General Fund</b>								
<b>110 LEGISLATIVE</b>								
100-110-51100	SALARIES	42,000	-	0%	3% COLA based on CPI + 2.5% based on merit 0-3%	42,000	35,128	45,500
100-110-51210	GROUP HEALTH INSURANCE	1,700	100	6%	Est. 5% increase	1,600	1,212	1,512
100-110-51220	FICA / MEDICARE	3,300	100	3%		3,200	2,642	3,406
100-110-51260	GA DOL UNEMPLOYMENT INS	100	-	0%		100	-	-
100-110-51270	WORKERS COMPENSATION	4,120	2,120	106%	3% increase	2,000	2,257	253
100-110-52310	PROPERTY/LIABILITY INSURAN	-	-			-	-	11,103
100-110-52311	OFFICIALS E&O INSURANCE	8,570	(3,930)	-31%	per GIRMA invoice	12,500	11,103	-
100-110-52320	COMMUNICATIONS	6,000	-	0%		6,000	4,090	5,320
100-110-52330	ADVERTISING	500	-	0%		500	-	418
100-110-52350	TRAVEL	14,000	12,000	600%	Increase for new councilmember training/travel	2,000	1,988	94
100-110-52360	DUES & FEES	50	-	0%		50	-	-
100-110-52370	EDUCATION & TRAINING	10,000	5,000	100%	Increase for new councilmember training/travel	5,000	9,820	1,495
100-110-53110	GENERAL SUPPLIES & MATERIALS	2,500	2,300	1150%		200	1,326	148
100-110-53130	FOOD	500	350	233%		150	915	117
100-110-53160	SMALL EQUIPMENT	1,000	1,000			-	210	-
100-110-53171	UNIFORMS	500	-	0%		500	-	-
100-110-54240	COMPUTERS	1,500	1,500		Computer replacement	-	1,058	-
<b>110 LEGISLATIVE Subtotal:</b>		<b>96,340</b>	<b>20,540</b>	<b>27%</b>		<b>75,800</b>	<b>71,749</b>	<b>69,365</b>
<b>112 LEGISLATIVE COMMITTEES</b>								
100-112-52331	SUNFLOWER FESTIVAL COMMITTEE	-	-			-	-	3,541
100-112-52332	HOLIDAY COMMITTEE	-	-			-	-	2,396
100-112-52335	BEAUTIFICATION & TREE COMMITTEE	10,000	1,000	11%	\$3K Shrubs & Flowers, \$5K Purch. New Trees & Repl., \$2K Banners & Lights	9,000	1,372	8,610
100-112-52338	EVENTS COMMITTEE	18,000	9,000	100%		9,000	18,570	3,151
100-112-52339	ECONOMIC DEVELOPMENT COMMITTEE	-	(1,000)	-100%		1,000	-	-
100-112-52340	FINANCE & ECON. DEV. COMMITTEE	1,000	-	0%		1,000	-	-
100-112-52341	COMMUNITY OUTREACH COMMITTEE	1,000	-	0%		1,000	-	-
<b>112 LEGISLATIVE COMMITTEES Subtotal:</b>		<b>30,000</b>	<b>9,000</b>	<b>43%</b>		<b>21,000</b>	<b>19,942</b>	<b>17,698</b>

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<b>140 ELECTIONS</b>								
100-140-52110	ELECTIONS	-	(2,000)	-100%	N/A FY25	2,000	-	1,775
<b>140 ELECTIONS Subtotal:</b>		<b>-</b>	<b>(2,000)</b>	<b>-100%</b>		<b>2,000</b>	<b>-</b>	<b>1,775</b>
<b>150 GENERAL ADMINISTRATION</b>								
100-150-51100	SALARIES	194,800	(4,300)	-2%	3% COLA based on CPI + 2.5% based on merit 0-3%	199,100	138,616	155,392
100-150-51130	OVERTIME	9,400	6,100	185%		3,300	6,172	5,523
100-150-51160	BONUS & OTHER PAY	1,800	1,800		Annual (Christmas) & longevity (FY) bonuses	-	-	180
100-150-51170	HOLIDAY PAY	5,900	5,900			-	-	-
100-150-51210	GROUP HEALTH INSURANCE	29,700	(8,200)	-22%	Est. 5% increase	37,900	21,307	20,551
100-150-51220	FICA / MEDICARE	16,200	718	5%		15,482	11,074	11,750
100-150-51240	DEFERRED COMP EMPLOYER MATCH	9,800	(350)	-3%		10,150	2,476	4,313
100-150-51260	GA DOL UNEMPLOYMENT INS	1,000	(30)	-3%		1,030	-	177
100-150-51270	WORKERS COMPENSATION	2,678	1,378	106%	3% increase	1,300	1,470	416
100-150-51570	PUBLIC INFORMATION & RELATIONS	-	(4,000)	-100%	Inactive	4,000	491	2,050
100-150-52120	PROFESSIONAL SERVICES	48,000	5,000	12%	Legal	43,000	33,095	62,055
100-150-52130	TECHNICAL SERVICES	50,700	27,700	120%	VC3, Bradley Electronics, Harris, Civicplus (moved from capital)	23,000	24,075	42,245
100-150-52220	REPAIRS & MAINTENANCE	4,000	1,500	60%		2,500	2,105	1,659
100-150-52223	BUILDING MAINTENANCE	2,000	-	0%		2,000	2,508	1,504
100-150-52232	RENTAL OF EQUIPMENT & VEHICLES	6,000	1,500	33%	Copier lease, mailing solutions	4,500	6,553	4,532
100-150-52235	RENTAL OF LAND & BUILDINGS	6,000	4,000	200%	Storage	2,000	2,727	1,417
100-150-52310	PROPERTY/LIABILTY INSURANCE	42,737	24,237	131%	per GIRMA invoice + \$9K est for cyber	18,500	17,988	16,566
100-150-52320	COMMUNICATIONS	16,300	6,300	63%	T-mobile, AT&T, Comcast, Main Street Newspaper, Zach Rodgers	10,000	13,163	8,283
100-150-52330	ADVERTISING	1,000	(200)	-17%		1,200	363	776
100-150-52340	PRINTING & BINDING	500	(500)	-50%		1,000	365	348
100-150-52350	TRAVEL	5,000	4,000	400%	Increase for new staff	1,000	1,444	666
100-150-52360	DUES & FEES	14,000	-	0%	Shredding, tax payments, banking fees, camber dues	14,000	7,996	10,940
100-150-52370	EDUCATION & TRAINING	7,000	(500)	-7%		7,500	1,945	1,199
100-150-52390	OTHER PURCHASED SERVICES	-	(2,000)	-100%	Inactive	2,000	180	694
100-150-53110	GENERAL SUPPLIES & MATERIALS	6,000	463	8%		5,537	3,922	15,134
100-150-53115	BANK FEES/CREDIT CARD FEES	-	-			-	-	16
100-150-53120	UTILITIES	9,000	1,000	13%		8,000	5,500	6,298
100-150-53130	FOOD	800	-	0%		800	732	592
100-150-53160	SMALL EQUIPMENT	800	-	0%		800	-	1,409
100-150-53171	UNIFORMS	500	-	0%		500	32	317
100-150-53172	PERSONNEL EXPENSE	-	-		Inactive	-	70	35
100-150-54230	FURNITURE & FIXTURES	-	(12,000)	-100%		12,000	6,966	-
100-150-54240	COMPUTERS	8,500	3,500	70%	Two new computers/printer upgrade	5,000	1,878	-
100-150-54241	SOFTWARE	-	(25,000)	-100%	Software renewals moved to technical services	25,000	21,877	-
100-150-57900	CONTINGENCY	15,000	-	0%		15,000	15,680	-
<b>150 GENERAL ADMINISTRATION Subtotal:</b>		<b>515,115</b>	<b>38,016</b>	<b>8%</b>		<b>477,099</b>	<b>352,771</b>	<b>377,036</b>
<b>151 FINANCE ADMINISTRATION</b>								
100-151-51512	ACCOUNTING	90,000	5,772	7%	Finance/Accounting support (JAT) moved from 100-150	84,228	81,266	2,002
100-151-51560	AUDIT	35,000	(5,000)	-13%	Annual financial audit (BatesCarter)	40,000	30,000	51,870
<b>151 FINANCE ADMINISTRATION Subtotal:</b>		<b>125,000</b>	<b>772</b>	<b>1%</b>		<b>124,228</b>	<b>111,266</b>	<b>53,872</b>

Account Number	Account Description	Budget FY25	Change \$ (HIDE)	Change % (HIDE)	Notes	Budget FY24	YTD 5-31-24 FY24	Actual FY23
<b>265 MUNICIPAL COURT</b>			-					
100-265-52120	PROFESSIONAL SERVICES	20,400	5,400	36%	Judge Bramblett, Clearfield (interpreter), Landreth (solicitor)	15,000	16,110	12,900
100-265-52130	TECHNICAL SERVICES	8,000	8,000		Courtware Solutions (\$600/mth) moved from Other Purch S	-	-	-
100-265-52320	COMMUNICATIONS	200	-	0%		200	-	-
100-265-52370	EDUCATION & TRAINING	500	500			-	-	-
100-265-52390	OTHER PURCHASED SERVICES	-	(8,000)	-100%	Inactive (moved to tech svcs)	8,000	7,200	10,906
100-265-53110	GENERAL SUPPLIES & EXPENSE	500	-	0%		500	247	2,167
100-265-53171	UNIFORMS	500	500			-	-	-
100-265-57100	INTERGOVERNMENTAL - BARROW COUNTY	16,000	3,000	23%		13,000	13,360	14,125
100-265-57200	PAYMENTS TO AGENCIES - STATE	20,000	5,000	33%		15,000	18,763	18,404
100-265-57300	PAYMENTS TO OTHERS - PEACE OFFICERS	10,000	2,000	25%		8,000	8,965	9,438
<b>265 MUNICIPAL COURT Subtotal:</b>		<b>76,100</b>	<b>16,400</b>	<b>27%</b>		<b>59,700</b>	<b>64,645</b>	<b>67,940</b>
<b>320 POLICE DEPARTMENT</b>			-					
100-320-51100	SALARIES	610,000	(19,300)	-3%	3% COLA based on CPI + 2.5% based on merit 0-3%	629,300	554,239	532,065
100-320-51130	OVERTIME	12,350	350	3%		12,000	29,671	24,222
100-320-51131	OVERTIME-EVENTS	12,350	2,350	24%		10,000	2,045	-
100-320-51160	BONUS & OTHER PAY	5,900	5,900		Annual (Christmas) & longevity (FY) bonuses	-	3,614	12,768
100-320-51170	HOLIDAY PAY	8,500	8,500			-	-	-
100-320-51180	K-9 PAY	-	(8,000)	-100%	Inactive (moved to new department)	8,000	6,014	5,992
100-320-51210	GROUP HEALTH INSURANCE	108,700	(5,000)	-4%	Est. 5% increase	113,700	102,132	85,989
100-320-51220	FICA / MEDICARE	49,700	(100)	0%		49,800	41,821	41,373
100-320-51240	DEFERRED COMPENSATION	13,000	(600)	-4%		13,600	3,017	4,719
100-320-51260	GA DOL UNEMPLOYMENT INS	3,200	100	3%		3,100	-	709
100-320-51270	WORKERS COMPENSATION	16,068	8,268	106%	3% increase	7,800	16,693	14,529
100-320-51285	PEACE OFFICERS' ANNUITY	2,300	-	0%		2,300	2,115	2,120
100-320-52120	PROFESSIONAL SERVICES	1,200	700	140%	Psychological Resources	500	750	78,112
100-320-52130	TECHNICAL SERVICES	18,800	18,800		GA Technical Authority, Lint Security, Linxup, Shredding, Courtware/Justice, Data Works Plus, Project Adam (moved from Other Purch Svcs)	-	-	-
100-320-52220	REPAIRS & MAINTENANCE	900	-	0%		900	310	805
100-320-52225	REPAIRS & MAINT- VEHICLES & EQUIP	40,000	5,000	14%		35,000	32,449	81,095
100-320-52231	RENTAL OF LAND & BUILDINGS	23,000	-	0%	PD building rent	23,000	22,200	4,800
100-320-52232	RENTAL OF EQUIPMENT & VEHICLES	500	300	150%		200	252	457
100-320-52310	PROPERTY/LIABILTY INSURANCE	99,386	61,886	165%	per GIRMA invoice	37,500	42,339	42,537
100-320-52320	COMMUNICATIONS	19,356	7,356	61%	AT&T/T-mobile \$570/mth, Comcast \$428/mth, Zach Rodgers \$45/mth	12,000	11,637	12,251
100-320-52330	ADVERTISING	1,500	(300)	-17%		1,800	-	1,339
100-320-52350	TRAVEL	5,000	-	0%		5,000	3,043	4,725
100-320-52360	DUES & FEES	1,000	250	33%		750	855	408
100-320-52370	EDUCATION & TRAINING	3,000	1,000	50%		2,000	1,878	1,846
100-320-52390	OTHER PURCHASED SERVICES	-	(15,000)	-100%	Inactive (moved to tech svcs)	15,000	10,279	8,512
100-320-53103	PD FORFEITURE FUNDS (Restricted)	5,000	-	0%	Balance as of 3/11/24: \$17,268	5,000	-	-
100-320-53106	SHOP WITH A COP/OPERATING MATERIALS	2,000	-	0%	Balance as of 3/11/24: \$6,237	2,000	-	-
100-320-53110	GENERAL SUPPLIES & EXPENSE	2,500	(1,500)	-38%		4,000	2,224	39,888
100-320-53120	UTILITIES	12,000	2,000	20%		10,000	8,495	8,958
100-320-53127	GASOLINE & DIESEL	45,000	-	0%		45,000	28,096	45,126
100-320-53130	FOOD	900	-	0%	Aqua Chill	900	726	868
100-320-53160	SMALL EQUIPMENT	-	-			-	-	17,039
100-320-53171	UNIFORMS	15,000	5,000	50%		10,000	7,631	7,963
100-320-53172	PERSONNEL EXPENSE	-	(300)	-100%	Inactive	300	530	345

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100-320-53285	PUBLIC RELATIONS	2,000	-	0%		2,000	1,965	-
100-320-53291	POLICE PROTECTION	4,000	(3,500)	-47%	Ammo (Data Works Plus moved to Tech Svcs)	7,500	2,942	5,835
100-320-54210	MACHINERY & EQUIPMENT	20,000	-	0%	Axon rental payments (Radios)	20,000	13,793	-
100-320-54220	VEHICLES	24,000	12,000	100%	Cover insurance gap for est. 2 incidents	12,000	-	98,817
100-320-54240	COMPUTERS	-	(4,200)	-100%		4,200	3,572	-
100-320-54241	SOFTWARE	56,480	-	0%	Tyler/New World Yr 2 of 3	56,480	58,448	-
100-320-57200	PAYMENTS TO OTHER AGENCIES	11,000	3,000	38%	Barrow County BOC	8,000	9,849	7,842
100-320-62100	K-9 PURCHASE	-	-	-	Inactive (moved to new department)	-	-	-
100-320-62110	K-9 SUPPLIES	-	(800)	-100%	Inactive (moved to new department)	800	-	1,299
100-320-62120	K-9 CARE	-	(1,500)	-100%	Inactive (moved to new department)	1,500	2,071	295
100-320-62130	K-9 TRAINING	-	(500)	-100%	Inactive (moved to new department)	500	-	500
<b>320 POLICE DEPARTMENT Subtotal:</b>		<b>1,255,590</b>	<b>82,160</b>	<b>7%</b>		<b>1,173,430</b>	<b>1,027,696</b>	<b>1,216,442</b>
<b>321 POLICE ADMINISTRATION</b>								
100-321-51100	SALARIES	97,300	3,800	4%	3% COLA based on CPI + 2.5% based on merit 0-3%	93,500	84,692	82,194
100-321-51130	OVERTIME	3,900	1,100	39%		2,800	4,498	2,336
100-321-51160	BONUS & OTHER PAY	1,000	1,000		Annual (Christmas) & longevity (FY) bonuses	-	-	120
100-321-51210	GROUP HEALTH INSURANCE	19,800	900	5%	Est. 5% increase	18,900	28,964	26,931
100-321-51220	FICA / MEDICARE	7,900	500	7%		7,400	5,725	5,233
100-321-51240	DEFERRED COMPENSATION	2,800	2,800			-	(1,616)	602
100-321-51260	GA DOL UNEMPLOYMENT INS	500	-	0%		500	-	89
100-321-51270	WORKERS COMPENSATION	1,339	689	106%	3% increase	650	754	363
100-321-52350	TRAVEL	3,000	2,000	200%		1,000	1,468	129
100-321-52360	DUES & FEES	400	-	0%		400	240	164
100-321-52370	EDUCATION & TRAINING	2,000	500	33%		1,500	518	415
100-321-52390	OTHER PURCHASED SERVICES	-	(700)	-100%	Inactive	700	-	286
100-321-53110	GENERAL SUPPLIES	1,500	(1,000)	-40%		2,500	466	5,965
100-321-53171	UNIFORMS	500	500			-	-	-
<b>321 POLICE ADMINISTRATION Subtotal:</b>		<b>141,939</b>	<b>12,089</b>	<b>9%</b>		<b>129,850</b>	<b>125,710</b>	<b>124,827</b>
<b>325 K9 POLICE DEPARTMENT</b>								
100-325-51100	SALARIES	61,800	61,800		3% COLA based on CPI + 2.5% based on merit 0-3%	-	-	-
100-325-51130	OVERTIME	4,300	4,300			-	-	-
100-325-51160	BONUS & OTHER PAY	900	900		Annual (Christmas) & longevity (FY) bonuses	-	-	-
100-325-51180	K-9 PAY	8,000	8,000			-	-	-
100-325-51210	GROUP HEALTH INSURANCE	9,900	9,900		Est. 5% increase	-	-	-
100-325-51220	FICA / MEDICARE	5,800	5,800			-	-	-
100-325-51240	DEFERRED COMPENSATION	-	-			-	-	-
100-325-51260	GA DOL UNEMPLOYMENT INS	400	400			-	-	-
100-325-62100	K-9 PURCHASE	-	-			-	-	-
100-325-62110	K-9 SUPPLIES	800	800			-	-	-
100-325-62120	K-9 CARE	2,500	2,500			-	-	-
100-325-62130	K-9 TRAINING	500	500			-	-	-
<b>325 K9 POLICE DEPARTMENT Subtotal:</b>		<b>94,900</b>	<b>94,900</b>			<b>-</b>	<b>-</b>	<b>-</b>
<b>410 PUBLIC WORKS ADMINISTRATION</b>								
100-410-51100	SALARIES	285,000	32,600	13%	3% COLA based on CPI + 2.5% based on merit 0-3%	252,400	158,425	153,610
100-410-51130	OVERTIME	4,600	(100)	-2%		4,700	4,369	1,306
100-410-51160	BONUS & OTHER PAY	6,000	6,000		Annual (Christmas) & longevity (FY) bonuses	-	-	240
100-410-51170	HOLIDAY PAY	2,100	2,100			-	-	-
100-410-51210	GROUP HEALTH INSURANCE	59,300	2,500	4%	Est. 5% increase	56,800	33,461	29,307

Account Number	Account Description	Budget FY25	Change \$ (HIDE)	Change % (HIDE)	Notes	Budget FY24	YTD 5-31-24 FY24	Actual FY23
100-410-51220	FICA / MEDICARE	22,800	3,100	16%		19,700	12,156	11,271
100-410-51240	DEFERRED COMPENSATION	5,000	(3,100)	-38%		8,100	-	-
100-410-51260	GA DOL UNEMPLOYMENT INS	1,400	200	17%		1,200	-	177
100-410-51270	WORKERS COMPENSATION	7,210	3,710	106%	3% increase	3,500	5,499	9,984
100-410-52220	REPAIRS & MAINTENANCE	1,000	500	100%		500	974	300
100-410-52223	BUILDING MAINTENANCE	5,000	4,500	900%		500	5,000	120
100-410-52310	PROPERTY/LIABILTY INSURANCE	18,791	3,791	25%	15% increase	15,000	16,340	16,340
100-410-52320	COMMUNICATIONS	3,000	(1,500)	-33%		4,500	2,182	3,816
100-410-52330	ADVERTISING	300	-	0%		300	-	-
100-410-52350	TRAVEL	2,000	2,000			-	-	-
100-410-52360	DUES & FEES	2,500	500	25%		2,000	1,638	1,594
100-410-52370	EDUCATION & TRAINING	2,000	2,000			-	-	-
100-410-53110	GENERAL SUPPLIES & MATERIALS	1,500	-	0%		1,500	1,043	10,219
100-410-53120	UTILITIES	60,000	-	0%		60,000	46,600	52,884
100-410-53127	GASOLINE & DIESEL	12,854	(2,146)	-14%		15,000	8,752	13,877
100-410-53130	FOOD	300	-	0%		300	110	477
100-410-53160	SMALL EQUIPMENT	5,000	2,000	67%	AC Unit \$1,000 & Replacement Computer \$1,000	3,000	4,999	1,685
100-410-53171	UNIFORMS	4,200	3,450	460%	Hard hats, boots, jeans, shirts, rain gear, vest, gloves, safety glasses)	750	666	1,036
100-410-53172	PERSONNEL EXPENSE	-	(750)	-100%	Inactive	750	431	431
100-410-53176	SAFETY EQUIPMENT	1,500	-	0%	Lights for mowers	1,500	495	902
<b>410 PUBLIC WORKS ADMINISTRATION Subtotal:</b>		<b>513,355</b>	<b>61,355</b>	<b>14%</b>		<b>452,000</b>	<b>303,141</b>	<b>309,576</b>
<b>420 ROADS AND STREETS</b>								
100-420-52120	PROFESSIONAL SERVICES	15,000	10,000	200%	EMI	5,000	6,540	1,070
100-420-52210	DISPOSAL	7,000	-	0%	Cleanup Day \$5K	7,000	450	3,401
100-420-52214	LAWN CARE	2,000	500	33%		1,500	1,361	2,010
100-420-52215	TREE REMOVAL	12,000	-	0%		12,000	900	-
100-420-52225	REPAIRS & MAINT- VEHICLES & EQUIP	12,000	(3,000)	-20%		15,000	10,536	13,435
100-420-52232	RENTAL OF EQUIPMENT & VEHICLES	1,500	(500)	-25%		2,000	608	-
100-420-53110	GENERAL SUPPLIES & MATERIALS	6,000	1,000	20%		5,000	3,183	7,961
100-420-53160	SMALL EQUIPMENT	-	-			-	-	72
100-420-53177	SIGNS & POSTS	8,000	2,000	33%		6,000	7,472	5,309
100-420-54120	SITE IMPROVEMENTS	-	(40,000)	-100%	Remove py funding for PW shop improvements	40,000	2,750	-
100-420-54140	INFRASTRUCTURE (ROADS, STREETS)	15,000	(145,000)	-91%	Reduce from py funding for add'l paving projects/pothole repair	160,000	78,166	41,764
100-420-54144	STORM DRAINAGE	15,000	(15,000)	-50%	Reduce from py funding for storm drainage repair	30,000	2,457	-
100-420-54145	SIDEWALKS/CORSSWALKS/FLATWORK	5,000	2,500	100%	Public sidewalks/crosswalks	2,500	1,049	64,619
100-420-54210	MACHINERY & EQUIPMENT	-	-			-	-	10,637
100-420-54220	VEHICLES	45,000	45,000		Replacement truck	-	-	-
<b>410 ROADS &amp; STREETS Subtotal:</b>		<b>143,500</b>	<b>(142,500)</b>	<b>-50%</b>		<b>286,000</b>	<b>115,471</b>	<b>150,279</b>
<b>553 COMMUNITY CENTER</b>								
100-553-52210	CLEANING SERVICES	-	(5,500)	-100%		5,500	3,032	4,500
100-553-52220	REPAIRS & MAINTENANCE	5,000	4,000	400%		1,000	7,463	21,031
100-553-53110	GENERAL SUPPLIES & MATERIALS	3,000	1,500	100%		1,500	3,324	4,433
100-553-53120	UTILITIES	17,000	5,000	42%		12,000	11,979	10,782
<b>553 COMMUNITY CENTER Subtotal:</b>		<b>25,000</b>	<b>5,000</b>	<b>25%</b>		<b>20,000</b>	<b>25,798</b>	<b>40,747</b>



Account Number	Account Description	Budget FY25	Change \$ (HIDE)	Change % (HIDE)	Notes	Budget FY24	YTD 5-31-24 FY24	Actual FY23
<b>620 PARKS</b>								
100-620-52220	REPAIRS & MAINTENANCE	5,000	3,000	150%		2,000	2,195	1,063
100-620-53112	HILLMAN PARK	50,000	49,000	4900%	\$50K Planning & Improvements	1,000	-	359
100-620-53113	DOG PARK	500	-	0%		500	119	-
100-620-53114	VETERANS PARK / TOWN MONUMENTS	1,000	-	0%		1,000	-	104
100-620-53115	ROBERT BRIDGES PARK	25,000	(16,000)	-39%	\$25K Planning & Improvements	41,000	39,212	545
100-620-53120	UTILITIES	1,000	-	0%		1,000	434	356
<b>620 PARKS Subtotal:</b>		<b>82,500</b>	<b>36,000</b>	<b>77%</b>		<b>46,500</b>	<b>41,960</b>	<b>2,427</b>
<b>650 LIBRARY</b>								
140-650-52220	REPAIRS & MAINTENANCE	1,500	1,000	200%		500	1,318	23
140-650-52310	PROPERTY/LIABILITY INSURANCE	1,500	1,500			-	-	1,422
140-650-57200	PAYMENTS TO AGENCIES	70,000	-	0%		70,000	70,000	70,000
<b>650 LIBRARY Subtotal:</b>		<b>73,000</b>	<b>2,500</b>	<b>4%</b>		<b>70,500</b>	<b>71,318</b>	<b>71,445</b>
<b>720 INSPECTIONS</b>								
100-720-52120	PROFESSIONAL SERVICES	40,000	-	0%		40,000	41,780	97,169
<b>720 INSPECTIONS Subtotal:</b>		<b>40,000</b>	<b>-</b>	<b>0%</b>		<b>40,000</b>	<b>41,780</b>	<b>97,169</b>
<b>740 PLANNING &amp; ZONING</b>								
100-740-52120	PROFESSIONAL SERVICES	15,000	5,000	50%		10,000	6,173	14,055
100-740-52330	ADVERTISING	500	-	0%		500	-	30
<b>740 PLANNING &amp; ZONING Subtotal:</b>		<b>15,500</b>	<b>5,000</b>	<b>48%</b>		<b>10,500</b>	<b>6,173</b>	<b>14,085</b>
<b>742 CODE ENFORCEMENT</b>								
100-742-52120	PROFESSIONAL SERVICES	12,000	(3,000)	-20%		15,000	7,980	13,388
<b>742 CODE ENFORCEMENT Subtotal:</b>		<b>12,000</b>	<b>(3,000)</b>	<b>-20%</b>		<b>15,000</b>	<b>7,980</b>	<b>13,388</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>		<b>3,239,839</b>	<b>236,232</b>	<b>8%</b>		<b>3,003,607</b>	<b>2,387,399</b>	<b>2,628,071</b>
<b>OTHER FINANCING SOURCES / (USES)</b>								
100-039-10000	TRANSFER IN	700,000	(50,000)	-7%		750,000	187,500	750,000
100-039-21000	SALE OF ASSETS	-	-			-	8,777	633
100-039-22000	SALE OF PROPERTY	-	(148,000)	-100%		148,000	148,470	625
100-039-35000	INCEPTION OF CAPITAL LEASES	-	-			-	-	114,051
100-039-99999	BUDGETED USE OF RESERVES	-	-			-	-	-
100-320-61100	TRANSFER TO DEBT SERVICE	(18,358)	-	0%	Police Interceptors (2) - final year of debt service	(18,358)	(18,357)	(18,358)
100-420-61100	TRANSFER TO DEBT SERVICE	(22,785)	-	0%	Mini Excavator	(22,785)	(22,784)	(22,785)
100-420-61101	TRANSFER TO LMIG	-	60,000	-100%		(60,000)	(60,000)	-
100-900-61105	BUDGETED SURPLUS	-	110,710	-100%		(110,710)	-	-
<b>OTHER FINANCING SOURCES / (USES) Subtotal:</b>		<b>658,857</b>	<b>(27,290)</b>	<b>-4%</b>		<b>686,147</b>	<b>243,605</b>	<b>824,166</b>
<b>GENERAL FUND SURPLUS (DEFICIT)</b>		<b>-</b>	<b>-</b>			<b>-</b>	<b>19,345</b>	<b>467,897</b>

# **FY25 PROPOSED BUDGET SPECIAL REVENUE FUNDS**

## **ARPA FUND**

Account Number	Account Description	Budget FY25	Change \$ (HIDE)	Change % (HIDE)	Notes	Budget FY24	YTD 5-31-24 FY24	Actual FY23
<b>Special Revenue Funds</b>			-					
<b>Revenues Grants Fund</b>			-					
220-033-11000	FEDERAL GRANTS OPERATING - CARES	-	-			-	-	-
220-033-13000	FEDERAL GRANTS CAPITAL - CARES	-	-			-	-	-
220-033-36100	INTEREST	-	(1,000)	-100%		1,000	-	-
220-039-10000	DUE FROM GENERAL FUND	-	-			-	-	-
<b>TOTAL GRANTS REVENUES</b>		-	(1,000)	-100%		1,000	-	-
<b>Expenditures Grants Fund</b>			-					
	BUDGETED SURPLUS	-	(1,000)	-100%		1,000	-	-
<b>TOTAL GRANTS EXPENDITURES</b>		-	(1,000)	-100%		1,000	-	-
<b>GRANTS FUND SURPLUS (DEFICIT)</b>		-	-			-	-	-
<b>Revenues ARPA Fund</b>			-					
230-033-10000	FEDERAL GOVERNMENT GRANTS	-	-			-	-	-
230-033-11000	AMERICAN RESCUE PLAN OPERATING	-	-			-	-	-
230-033-13000	AMERICAN RESCUE PLAN CAPITAL	-	-			-	-	-
230-033-36100	INTEREST	15,000	(5,000)	-25%		20,000	26,158	7,723
230-039-10000	TRANSFER IN	-	-			-	-	-
<b>TOTAL ARPA REVENUES</b>		15,000	(5,000)	-25%		20,000	26,158	7,723
<b>Expenditures ARPA Fund</b>			-					
230-900-52120	PROFESSIONAL SERVICES	-	-			-	-	-
230-900-54140	INFRASTRUCTURE	-	-			-	-	-
230-900-61100	TRANSFER OUT	-	-			-	-	-
230-900-61105	BUDGETED SURPLUS	15,000	(5,000)	-25%		20,000	-	-
<b>TOTAL ARPA EXPENDITURES</b>		15,000	(5,000)	-25%		20,000	-	-
<b>ARPA FUND SURPLUS (DEFICIT)</b>		-	-			-	26,158	7,723

# **FY25 PROPOSED BUDGET CAPITAL PROJECTS FUNDS**

**SPLOST FUND  
LMIG FUND  
TSPLOST FUND**

Account Number	Account Description	Budget FY25	Change \$ (HIDE)	Change % (HIDE)	Notes	Budget FY24	YTD 5-31-24 FY24	Actual FY23
<b>Capital Projects Funds</b>								
<b>Revenues SPLOST Fund</b>								
320-033-71023	SPLOST 2023 REVENUE	300,000	-	0%		300,000	235,767	206,492
320-036-11000	INTEREST	12,000	(7,550)	-39%		19,550	14,475	10,300
320-039-10012	BUDGETED USE OF RESERVES 2012 SPLOST	-	(184,000)	-100%		184,000	-	-
320-039-10018	BUDGETED USE OF RESERVES 2018 SPLOST	-	(949,528)	-100%		949,528	-	-
320-039-10023	BUDGETED USE OF RESERVES 2023 SPLOST	8,350	8,350			-	-	-
<b>TOTAL SPLOST REVENUES</b>		<b>320,350</b>	<b>(1,132,728)</b>	<b>-78%</b>		<b>1,453,078</b>	<b>250,242</b>	<b>466,138</b>
<b>Expenditures SPLOST Fund</b>								
320-420-61100	TRANSFER TO DEBT SERVICE	320,350	(1,132,728)	-78%	2012 Series Revenue Bonds	1,453,078	1,133,528	316,903
<b>TOTAL SPLOST EXPENDITURES</b>		<b>320,350</b>	<b>(1,132,728)</b>	<b>-78%</b>		<b>1,453,078</b>	<b>1,133,528</b>	<b>316,903</b>
<b>SPLOST FUNDS SURPLUS (DEFICIT)</b>		<b>-</b>	<b>-</b>			<b>-</b>	<b>(883,286)</b>	<b>149,235</b>
<b>Revenues Capital Projects Fund (LMIG)</b>								
340-033-40010	STATE GOVERNMENT GRANTS - LMIG DOOLEY	-	(41,500)	-100%		41,500	-	40,589
340-036-11000	INTEREST	1,000	1,000			-	911	-
340-039-10000	TRANSFER IN - GENERAL FUND	-	(60,000)	-100%		60,000	60,000	-
<b>TOTAL CAPITAL PROJECTS REVENUES (LMIG)</b>		<b>1,000</b>	<b>(100,500)</b>	<b>-99%</b>		<b>101,500</b>	<b>60,911</b>	<b>40,589</b>
<b>Expenditures Capital Projects Fund (LMIG)</b>								
340-420-54141	INFRASTRUCTURE-DOOLEY TOWN	-	(100,589)	-100%		100,589	-	-
340-900-61105	BUDGETED SURPLUS	1,000	89	10%		911	-	-
<b>TOTAL CAPITAL PROJECTS EXPENDITURES (LMIG)</b>		<b>1,000</b>	<b>(100,500)</b>	<b>-99%</b>		<b>101,500</b>	<b>-</b>	<b>-</b>
<b>CAPITAL PROJECTS FUND SURPLUS (DEFICIT)</b>		<b>-</b>	<b>-</b>			<b>-</b>	<b>60,911</b>	<b>40,589</b>
<b>Revenues TSPLOST2023 Fund</b>								
335-031-35000	TSPLOST 2023 REVENUE	600,000	600,000			-	-	-
335-039-10000	TRANSFER IN - GENERAL FUND	-	-			-	-	-
<b>TOTAL TSPLOST2023 REVENUES</b>		<b>600,000</b>	<b>600,000</b>			<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures TSPLOST2023 Fund</b>								
335-420-52228	INFRASTRUCTURE R&M	-	-			-	-	-
335-420-54140	INFRASTRUCTURE	-	-			-	-	-
335-900-61105	BUDGETED SURPLUS	600,000	600,000			-	-	-
<b>TOTAL TSPLOST2023 EXPENDITURES</b>		<b>600,000</b>	<b>600,000</b>			<b>-</b>	<b>-</b>	<b>-</b>
<b>TSPLOST2023 FUND SURPLUS (DEFICIT)</b>		<b>-</b>	<b>-</b>			<b>-</b>	<b>-</b>	<b>-</b>

**FY25 PROPOSED BUDGET  
DEBT SERVICE FUND**

Account Number	Account Description	Budget FY25	Change \$ (HIDE)	Change % (HIDE)	Notes	Budget FY24	YTD 5-31-24 FY24	Actual FY23
<b>Debt Service Fund</b>								
<b>Revenues Debt Service</b>								
<b>400 DEBT SERVICE</b>								
400-039-10000	TRANSFER IN - GENERAL FUND	41,143	-	0%	Police Interceptors (2) & Mini Excavator	41,143	41,143	41,143
400-039-10010	TRANSFER IN - UTILITY FUND FOR GEFA	-	(27,837)	-100%		27,837	27,837	27,840
400-039-10020	TRANSFER IN - SPLOST FOR 2012 BONDS	320,350	(1,132,728)	-78%		1,453,078	1,133,528	316,903
400-039-35000	INCEPTION OF CAPITAL LEASE	-	-			-	-	50,383
<b>TOTAL DEBT SERVICE REVENUES</b>		<b>361,493</b>	<b>(1,160,565)</b>	<b>-76%</b>		<b>1,522,058</b>	<b>1,202,508</b>	<b>436,269</b>
<b>Expenditures Debt Service</b>								
<b>400 DEBT SERVICE</b>								
400-800-58110	PRINCIPAL - GEFA 2015L03WS	-	(26,480)	-100%	Paid from Water/Sewer Fund	26,480	21,872	-
400-800-58120	PRINCIPAL - JD MINI EX	22,281	621	3%	Payoff FY26	21,660	21,609	21,056
400-800-58130	PRINCIPAL - SERIES 2012 BONDS	-	(230,000)	-100%		230,000	-	-
400-800-58150	PRINCIPAL - INTERCEPTOR #1 18/20	17,781	1,026	6%	Final year	16,755	15,320	15,789
400-800-58210	INTEREST - GEFA 2015L03WS	-	(1,357)	-100%	Paid from Water/Sewer Fund	1,357	1,326	2,150
400-800-58220	INTEREST - JD MINI EX	504	(621)	-55%	Payoff FY26	1,125	1,175	1,728
400-800-58230	INTEREST - SERIES 2012 BONDS	-	(89,550)	-100%		89,550	16,800	-
400-800-58250	INTEREST - INTERCEPTOR #1 18/20	577	(1,026)	-64%	Final year	1,603	1,508	2,568
400-800-58400	ISSUANCE COSTS - SERIES 2012 BONDS	-	-		Inactive	-	-	757
400-800-61100	TRANSFERS OUT	320,350	(813,178)	-72%	Series 2012 Revenue Bonds (Water/Sewer Fund Debt)	1,133,528	1,133,528	341,838
<b>TOTAL DEBT SERVICE EXPENDITURES</b>		<b>361,493</b>	<b>(1,160,565)</b>	<b>-76%</b>		<b>1,522,058</b>	<b>1,213,138</b>	<b>436,269</b>
<b>DEBT SERVICE FUND SURPLUS (DEFICIT)</b>		<b>-</b>	<b>-</b>			<b>-</b>	<b>(10,630)</b>	<b>-</b>

**FY25 PROPOSED BUDGET  
ENTERPRISE FUND**

**WATER/SEWER FUND**



Account Number	Account Description	Budget FY25	Change \$ (HIDE)	Change % (HIDE)	Notes	Budget FY24	YTD 5-31-24 FY24	Actual FY23
<b>Enterprise Fund</b>								
<b>Revenues Utility Fund</b>								
520-034-42000	WATER DEPOSITS	18,000	3,000	20%		15,000	17,051	17,530
520-034-42005	ADMIN FEES	5,500	500	10%		5,000	5,190	5,559
520-034-42010	W/S/G INCOME	(3,000)	(2,000)	200%		(1,000)	(2,197)	(727)
520-034-42015	PENALTIES & LATE FEES	50,000	5,000	11%		45,000	54,976	39,490
520-034-42100	WATER (BILLED)	964,000	(186,000)	-16%	2% growth over FY24 annualized	1,150,000	826,608	1,065,164
520-034-42105	WATER TAPS	-	(60,000)	-100%		60,000	138,000	516,664
520-034-42110	MISCELLANEOUS WATER REVENUE	4,000	-	0%		4,000	2,983	4,290
520-034-42550	SEWER (BILLED)	295,000	(46,000)	-13%	2% growth over FY24 annualized	341,000	252,886	295,839
520-034-42555	SEWER TAPS	-	(72,000)	-100%		72,000	43,200	942,600
520-034-42557	SEWER CAPACITY-PREPAID	-	-			-	-	247,500
520-034-93000	BAD CHECK FEES	500	(500)	-50%		1,000	482	766
520-036-10000	INTEREST	10,000	-	0%		10,000	12,687	5,298
520-037-10000	CONTRIBUTIONS FROM PVT SO	-	-			-	-	-
<b>UTILITY FUND REVENUES</b>		<b>1,344,000</b>	<b>(358,000)</b>	<b>-21%</b>		<b>1,702,000</b>	<b>1,351,865</b>	<b>3,139,973</b>
<b>Expenditures Utility Fund</b>								
<b>431 SEWER ADMINISTRATION</b>								
520-431-56100	DEPRECIATION	98,000	98,000			-	-	98,151
<b>431 SEWER ADMINISTRATION Subtotal:</b>		<b>98,000</b>	<b>98,000</b>			<b>-</b>	<b>-</b>	<b>98,151</b>
<b>433 SEWER COLLECTION</b>								
520-433-52120	PROFESSIONAL SERVICES	5,000	(1,000)	-17%		6,000	1,460	-
520-433-52220	REPAIRS & MAINTENANCE	5,000	(5,000)	-50%		10,000	4,215	430
520-433-52221	SANITARY SEWER MAINTENANCE	2,500	-	0%		2,500	-	223
520-433-52222	SANITARY SEWER CLEANING	4,000	1,500	60%		2,500	3,152	700
520-433-52224	SEWER LIFT STATIONS	15,000	7,000	88%		8,000	17,925	6,906
520-433-52232	RENTAL OF EQUIPMENT & VEHICLES	2,500	-	0%		2,500	-	-
520-433-52330	ADVERTISING	300	-	0%		300	-	-
520-433-53110	GENERAL SUPPLIES & MATERIALS	500	-	0%		500	203	195
520-433-53160	SMALL EQUIPMENT	1,000	-	0%		1,000	500	-
520-433-54141	INFRASTRUCTURE - SEWER	15,000	5,500	58%	Smoke testing, water infiltration testing	9,500	362	-
520-433-54142	INFRASTRUCTURE - CAPACITY-SEWR PREPAID	-	-			-	-	247,500
520-433-54143	INFRASTRUCTURE - CAPACITY-SEWER COS	120,000	102,000	567%	Capacity overages	18,000	-	-
520-433-54210	MACHINERY & EQUIPMENT	80,000	80,000		Hydro Jetter	-	-	-
520-433-54333	NEW SEWER SERVICES	5,000	-	0%		5,000	3,700	-
520-433-57100	INTERGOVERNMENTAL	264,000	64,000	32%	Barrow County W&S	200,000	257,889	170,616
520-433-57900	CONTINGENCY	10,000	-	0%		10,000	-	-
520-433-58201	INTEREST - SERIES 2012 BONDS	80,350	61,822	334%	Payoff FY27	18,528	18,528	86,319
<b>433 SEWER COLLECTION Subtotal:</b>		<b>610,150</b>	<b>315,822</b>	<b>107%</b>		<b>294,328</b>	<b>307,934</b>	<b>512,889</b>
<b>441 WATER ADMINISTRATION</b>								
520-441-51100	SALARIES	96,000	39,000	68%	3% COLA based on CPI + 2.5% based on merit 0-3%	57,000	48,815	86,238
520-441-51130	OVERTIME	2,000	(3,600)	-64%		5,600	8,423	6,489
520-441-51160	BONUS & OTHER PAY	-	-		Annual (Christmas) & longevity (FY) bonuses	-	-	120
100-441-51170	HOLIDAY PAY	2,100	2,100			-	-	-
520-441-51210	GROUP HEALTH INSURANCE	19,800	10,300	108%	Est. 5% increase	9,500	6,077	12,434
520-441-51220	FICA / MEDICARE	7,700	2,900	60%		4,800	4,251	6,749

Account Number	Account Description	Budget FY25	Change \$ (HIDE)	Change % (HIDE)	Notes	Budget FY24	YTD 5-31-24 FY24	Actual FY23
520-441-51240	DEFERRED COMPENSATION	5,000	5,000			-	-	1,947
520-441-51260	GA DOL UNEMPLOYMENT INS	500	200	67%		300	-	177
520-441-51270	WORKERS COMPENSATION	3,090	(3,410)	-52%	3% increase	6,500	3,293	4,022
520-441-52110	OFFICIAL/ADMINISTRATIVE SERVICES	-	(5,000)	-100%	Inactive (moved to tech services)	5,000	4,803	5,243
520-441-52130	TECHNICAL SERVICES	5,000	5,000		Harris	-	-	-
520-441-52225	REPAIRS & MAINT- VEHICLES & EQUIP	1,500	(500)	-25%		2,000	195	605
520-441-52310	PROPERTY/LIABILTY INSURANCE	1,335	(6,065)	-82%	per GIRMA invoice	7,400	9,918	9,918
520-441-52320	COMMUNICATIONS	12,000	(3,000)	-20%		15,000	9,342	12,685
520-441-52330	ADVERTISING	500	-	0%		500	-	-
520-441-52350	TRAVEL	500	-	0%		500	-	-
520-441-52360	DUES & FEES	5,000	2,000	67%		3,000	3,114	2,792
520-441-52370	EDUCATION & TRAINING	1,000	-	0%		1,000	-	320
520-441-52380	LICENSES	-	(150)	-100%		150	-	70
520-441-53120	UTILITIES	25,000	3,000	14%		22,000	14,649	18,293
520-441-53127	GASOLINE & DIESEL	7,000	-	0%		7,000	5,349	5,572
520-441-53130	FOOD	200	-	0%		200	16	-
520-441-53160	SMALL EQUIPMENT	8,000	3,000	60%		5,000	4,962	14,463
520-441-53171	UNIFORMS	500	-	0%		500	-	351
520-441-53172	PERSONNEL EXPENSE	-	(300)	-100%	Inactive	300	-	177
<b>441 WATER ADMINISTRATION Subtotal:</b>		<b>203,725</b>	<b>50,475</b>	<b>33%</b>		<b>153,250</b>	<b>123,207</b>	<b>188,667</b>
<b>442 WATER SUPPLY</b>								
520-442-52120	PROFESSIONAL SERVICES	10,000	2,000	25%		8,000	5,980	(3,154)
520-442-52220	REPAIRS & MAINTENANCE	8,000	(4,000)	-33%		12,000	8,428	489
520-442-52227	REPAIRS & MAINT - SPRING	-	-			-	-	-
520-442-52385	CONTRACT LABOR	-	-			-	-	-
520-442-53110	GENERAL SUPPLIES	500	-	0%		500	306	191
520-442-53123	ELECTRICITY	-	-			-	-	-
520-442-53151	WATER PURCHASED	340,000	15,000	5%		325,000	271,921	271,694
520-442-54141	INFRASTRUCTURE - WELL DEVELOPMENT	-	-			-	-	-
<b>442 WATER SUPPLY Subtotal:</b>		<b>358,500</b>	<b>13,000</b>	<b>4%</b>		<b>345,500</b>	<b>286,635</b>	<b>269,220</b>
<b>443 WATER TREATMENT</b>								
520-443-52120	PROFESSIONAL SERVICES	10,000	-	0%		10,000	4,860	7,450
520-443-52130	TECHNICAL	15,000	3,000	25%		12,000	9,174	9,482
520-443-52220	REPAIRS & MAINTENANCE	4,000	(1,000)	-20%		5,000	4,319	4,172
520-443-52226	REPAIRS & MAINT - PLANT	-	-			-	-	862
520-443-53102	CHEMICALS - PLANT	500	-	0%		500	-	383
520-443-53103	CHEMICALS - SPRING	30,000	10,000	50%		20,000	24,260	14,469
520-443-53110	GENERAL SUPPLIES - PLANT	500	(500)	-50%		1,000	157	538
520-443-53113	GENERAL SUPPLIES - SPRING	500	-	0%		500	-	3,262
520-443-54430	WATER TREATMENT	5,000	(5,000)	-50%		10,000	750	1,488
520-443-56100	DEPRECIATION	100,000	(110,000)	-52%	Booked in sewer per audit	210,000	-	103,784
520-443-57900	CONTINGENCY	10,000	(10,000)	-50%		20,000	-	-
520-443-58101	PRINCIPAL - GEFA 2015L03WS	26,480	26,480		Payoff FY28	-	-	-
520-443-58201	INTEREST - GEFA 2015L03WS	1,358	1,358		Payoff FY28	-	-	-
<b>443 WATER TREATMENT Subtotal:</b>		<b>203,338</b>	<b>(85,662)</b>	<b>-30%</b>		<b>289,000</b>	<b>43,521</b>	<b>145,890</b>

Account Number	Account Description	Budget FY25	Change \$ (HIDE)	Change % (HIDE)	Notes	Budget FY24	YTD 5-31-24 FY24	Actual FY23
<b>444 WATER DISTRIBUTION</b>			-					
520-444-52120	PROFESSIONAL SERVICES	10,000	(5,000)	-33%		15,000	3,065	12,400
520-444-52220	REPAIRS & MAINTENANCE	40,000	15,000	60%		25,000	40,728	17,308
520-444-52232	RENTAL OF EQUIPMENT & VEHICLES	2,500	-	0%		2,500	-	-
520-444-53110	GENERAL SUPPLIES & MATERIALS	5,000	2,000	67%		3,000	2,694	1,684
520-444-54000	CAPITAL	40,000	-	0%		40,000	21,900	-
520-444-54333	NEW WATER SERVICES	40,000	(5,000)	-11%		45,000	18,249	-
520-444-54440	WATER DISTRIBUTION	-	-			-	-	-
520-444-57900	CONTINGENCY	10,000	-	0%		10,000	-	-
<b>444 WATER DISTRIBUTION Subtotal:</b>		<b>147,500</b>	<b>7,000</b>	<b>5%</b>		<b>140,500</b>	<b>86,637</b>	<b>31,392</b>
<b>TOTAL UTILITY FUND EXPENSES</b>		<b>1,621,213</b>	<b>398,635</b>	<b>33%</b>		<b>1,222,578</b>	<b>847,933</b>	<b>1,246,208</b>
<b>900 OTHER FINANCING SOURCES / (USES)</b>			-					
520-039-10000	TRANSFER IN	-	-			-	-	-
520-039-39100	TRANSFERS IN FROM DEBT SERVICE	320,350	-	0%		1,133,528	1,133,528	341,838
520-039-99999	BUDGETED USE OF RESERVES	656,863	656,863			-	-	-
520-433-61100	TRANSFER OUT TO GENERAL FUND	-	-			-	-	-
520-441-61100	TRANSFER OUT TO GENERAL FUND	(700,000)	50,000	-7%		(750,000)	(187,500)	(750,000)
520-441-61105	BUDGETED SURPLUS	-	835,113	-100%		(835,113)	-	-
520-443-61100	TRANSFER OUT - DEBT SERVICE	-	27,837	-100%		(27,837)	(27,837)	(27,840)
<b>900 OTHER FINANCING SOURCES / (USES) Subtotal:</b>		<b>277,213</b>	<b>1,569,813</b>	<b>-327%</b>		<b>(479,422)</b>	<b>918,191</b>	<b>(436,002)</b>
<b>UTILITY FUND SURPLUS (DEFICIT)</b>		<b>-</b>	<b>813,178</b>			<b>-</b>	<b>1,422,124</b>	<b>1,457,762</b>

Account Number	Account Description	Budget FY25	Change \$ (HIDE)	Change % (HIDE)	Notes	Budget FY24	YTD 5-31-24 FY24	Actual FY23
<b>Citywide Summary</b>								
		-						
	General Fund Revenues & Other Financing Sources	3,280,982	65,522	2%		3,215,460	2,507,886	3,137,111
	General Fund Expenditures & Other Financing Uses	3,280,982	65,522	2%		3,215,460	2,488,541	2,669,214
	Special Revenue Funds Revenues & Other Financing Sources	15,000	(6,000)	-29%		21,000	26,158	7,723
	Special Revenue Funds Expenditures & Other Financing Uses	15,000	(6,000)	-29%		21,000	-	-
	Capital Projects Funds Revenues & Other Financing Sources	921,350	(633,228)	-41%		1,554,578	311,153	506,727
	Capital Projects Funds Expenditures & Other Financing Uses	921,350	(633,228)	-41%		1,554,578	1,133,528	316,903
	Debt Service Fund Revenues & Other Financing Sources	361,493	(1,160,565)	-76%		1,522,058	1,202,508	436,269
	Debt Service Fund Expenditures & Other Financing Uses	361,493	(1,160,565)	-76%		1,522,058	1,213,138	436,269
	Enterprise Fund Revenues & Other Financing Sources	2,321,213	(514,315)	-18%		2,835,528	2,485,394	3,481,811
	Enterprise Fund Expenses & Other Financing Uses	2,321,213	(514,315)	-18%		2,835,528	1,063,270	2,024,048
	<b>TOTAL CITYWIDE REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>6,900,038</b>	<b>(1,088,021)</b>	<b>-12%</b>		<b>9,148,624</b>	<b>6,533,100</b>	<b>7,569,640</b>
	<b>TOTAL CITYWIDE EXPENDITURES/EXPENSES &amp; OTHER FINANCING USES</b>	<b>6,900,038</b>	<b>(1,088,021)</b>	<b>-12%</b>		<b>9,148,624</b>	<b>5,898,477</b>	<b>5,446,434</b>
	<b>CITYWIDE SURPLUS (DEFICIT)</b>	<b>-</b>	<b>-</b>			<b>-</b>	<b>634,622</b>	<b>2,123,207</b>

**FY25 PROPOSED BUDGET  
POSITION LISTING**

Position Classification by Fund and Department	FY25 Proposed Budget	
	Full-time	Part-time
<b>GENERAL FUND:</b>		
<b>GENERAL GOVERNMENT AND LEGISLATIVE</b>		
Mayor		1.00
Council Member		5.00
<b>Total Legislative</b>	<b>-</b>	<b>6.00</b>
<b>GENERAL ADMINISTRATION</b>		
City Administrator	1.00	
City Clerk	1.00	0.50
Receptionist	1.00	
<b>Total General Administration</b>	<b>3.00</b>	<b>0.50</b>
<b>FINANCE ADMINISTRATION</b>		
Accountant	-	
<b>Total Finance Administration</b>	<b>-</b>	<b>-</b>
<b>POLICE DEPARTMENT</b>		
Police Chief	1.00	
Captain	-	
Corporal	1.00	
Police Officer	6.00	
Lieutenant	1.00	
Lieutenant (Public Information Officer)	1.00	
CID Sergeant	1.00	
<b>Total Police</b>	<b>11.00</b>	<b>-</b>
<b>POLICE ADMINISTRATION</b>		
Court Clerk	1.00	
Administrator	1.00	
<b>Total Police Administration</b>	<b>2.00</b>	<b>-</b>
<b>K9 POLICE DEPARTMENT</b>		
K-9 Sergeant	1.00	
<b>Total K9 Police Department</b>	<b>1.00</b>	<b>-</b>
<b>PUBLIC WORKS</b>		
Public Works & Utilities Director (1/2)	0.50	
Public Works Foreman	1.00	
Public Works Staff	4.00	
<b>Total Public Works</b>	<b>5.50</b>	<b>-</b>
<b>GENERAL FUND TOTAL</b>	<b>20.50</b>	<b>6.50</b>
<b>WATER AND SEWER FUND:</b>		
<b>WATER DISTRIBUTION</b>		
Public Works & Utilities Director (1/2)	0.50	
Utility Clerk	1.00	
Utility Worker		1.00
<b>Sub-Total Water Distribution</b>	<b>1.50</b>	<b>1.00</b>
<b>WATER AND SEWER FUND TOTAL</b>	<b>1.50</b>	<b>1.00</b>