



FY25 ADOPTED BUDGET
June 18, 2024

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

**FY25 ADOPTED BUDGET
GENERAL FUND**

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

Account Number	Account Description	Budget FY25	Notes	Budget FY24	YTD 5-31-24 FY24	Actual FY23
100-034-41500	LANDFILL FEES - LIMB AND DEBRIS	2,000		2,000	480	1,230
100-034-64000	BACKGROUND CHECK FEES	100		100	135	105
100-034-70000	CULTURE & REC - COMMUNITY CENTERS	25,000		20,000	18,110	17,620
100-034-72000	CULTURE & REC - VENDOR FEES	500		500	2,200	75
100-034-76000	PERIODICAL FEES - NEWSLETTER	2,000		500	250	3,070
034	CHARGES FOR SERVICES	30,200		24,960	23,392	22,123
100-035-11700	FINES - MUNICIPAL COURT	145,000		135,000	117,427	136,063
100-035-11705	FINES - BLUE LINE	60,000		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		12,000	10,925	7,619
035	FINES AND FORFEITURES	217,000		207,000	153,306	364,351
100-036-14000	INTEREST	18,000		71,000	86,810	14,295
036	INVESTMENT INCOME	18,000		71,000	86,810	14,295
100-037-10000	CONTRIBUTIONS FROM PVT SOURCES	-		-	215	2,722
037	CONTRIBUTIONS AND DONATIONS	-		-	215	2,722
100-038-10000	RENTS AND ROYALTIES	6,000	Eddie's Shack @ \$500/mth	6,000	5,240	6,100
100-038-90000	MISCELLANEOUS REVENUE	3,000		3,000	2,850	3,038
100-038-90010	OPEN RECORDS REQUESTS	500		500	1,009	657
038	MISCELLANEOUS REVENUE	9,500		9,500	9,100	9,795
TOTAL GENERAL FUND REVENUES		2,580,982		2,317,460	2,163,139	2,271,802
Expenditures General Fund						
110 LEGISLATIVE						
100-110-51100	SALARIES	42,000	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	Est. 5% increase	1,600	1,212	1,512
100-110-51220	FICA / MEDICARE	3,300		3,200	2,642	3,406
100-110-51260	GA DOL UNEMPLOYMENT INS	100		100	-	-
100-110-51270	WORKERS COMPENSATION	4,120	3% increase	2,000	2,257	253
100-110-52310	PROPERTY/LIABILTY INSURAN	-		-	-	11,103
100-110-52311	OFFICIALS E&O INSURANCE	8,570	per GIRMA invoice	12,500	11,103	-
100-110-52320	COMMUNICATIONS	6,000		6,000	4,090	5,320
100-110-52330	ADVERTISING	500		500	-	418
100-110-52350	TRAVEL	14,000	Increase for new councilmember training/travel	2,000	1,988	94
100-110-52360	DUES & FEES	50		50	-	-
100-110-52370	EDUCATION & TRAINING	10,000	Increase for new councilmember training/travel	5,000	9,820	1,495
100-110-53110	GENERAL SUPPLIES & MATERIALS	2,500		200	1,326	148
100-110-53130	FOOD	500		150	915	117
100-110-53160	SMALL EQUIPMENT	1,000		-	210	-

Account Number	Account Description	Budget FY25	Notes	Budget FY24	YTD 5-31-24 FY24	Actual FY23
100-110-53171	UNIFORMS	500		500	-	-
100-110-54240	COMPUTERS	1,500	Computer replacement	-	1,058	-
110 LEGISLATIVE Subtotal:		96,340		75,800	71,749	69,365
112 LEGISLATIVE COMMITTEES						
100-112-52331	SUNFLOWER FESTIVAL COMMITTEE	-		-	-	3,541
100-112-52332	HOLIDAY COMMITTEE	-		-	-	2,396
100-112-52335	BEAUTIFICATION & TREE COMMITTEE	10,000	\$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	18,570	3,151
100-112-52339	ECONOMIC DEVELOPMENT COMMITTEE	-		1,000	-	-
100-112-52340	FINANCE & ECON. DEV. COMMITTEE	1,000		1,000	-	-
100-112-52341	COMMUNITY OUTREACH COMMITTEE	1,000		1,000	-	-
112 LEGISLATIVE COMMITTEES Subtotal:		30,000		21,000	19,942	17,698
140 ELECTIONS						
100-140-52110	ELECTIONS	-	N/A FY25	2,000	-	1,775
140 ELECTIONS Subtotal:		-		2,000	-	1,775
150 GENERAL ADMINISTRATION						
100-150-51100	SALARIES	194,800	3% COLA based on CPI + 2.5% based on merit 0-3%	199,100	138,616	155,392
100-150-51130	OVERTIME	9,400		3,300	6,172	5,523
100-150-51160	BONUS & OTHER PAY	1,800	Annual (Christmas) & longevity (FY) bonuses	-	-	180
100-150-51170	HOLIDAY PAY	5,900		-	-	-
100-150-51210	GROUP HEALTH INSURANCE	29,700	Est. 5% increase	37,900	21,307	20,551
100-150-51220	FICA / MEDICARE	16,200		15,482	11,074	11,750
100-150-51240	DEFERRED COMP EMPLOYER MATCH	9,800		10,150	2,476	4,313
100-150-51260	GA DOL UNEMPLOYMENT INS	1,000		1,030	-	177
100-150-51270	WORKERS COMPENSATION	2,678	3% increase	1,300	1,470	416
100-150-51570	PUBLIC INFORMATION & RELATIONS	-	Inactive	4,000	491	2,050
100-150-52120	PROFESSIONAL SERVICES	48,000	Legal	43,000	33,095	62,055
100-150-52130	TECHNICAL SERVICES	50,700	VC3, Bradley Electronics, Harris, Civicplus (moved from capital)	23,000	24,075	42,245
100-150-52220	REPAIRS & MAINTENANCE	4,000		2,500	2,105	1,659
100-150-52223	BUILDING MAINTENANCE	2,000		2,000	2,508	1,504
100-150-52232	RENTAL OF EQUIPMENT & VEHICLES	6,000	Copier lease, mailing solutions	4,500	6,553	4,532
100-150-52235	RENTAL OF LAND & BUILDINGS	6,000	Storage	2,000	2,727	1,417
100-150-52310	PROPERTY/LIABILTY INSURANCE	42,737	per GIRMA invoice + \$9K est for cyber	18,500	17,988	16,566
100-150-52320	COMMUNICATIONS	16,300	T-mobile, AT&T, Comcast, Main Street Newspaper, Zach Rodgers	10,000	13,163	8,283
100-150-52330	ADVERTISING	1,000		1,200	363	776
100-150-52340	PRINTING & BINDING	500		1,000	365	348
100-150-52350	TRAVEL	5,000	Increase for new staff	1,000	1,444	666
100-150-52360	DUES & FEES	14,000	Shredding, tax payments, banking fees, camber dues	14,000	7,996	10,940
100-150-52370	EDUCATION & TRAINING	7,000		7,500	1,945	1,199

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100-150-52390	OTHER PURCHASED SERVICES	-	Inactive	2,000	180	694
100-150-53110	GENERAL SUPPLIES & MATERIALS	6,000		5,537	3,922	15,134
100-150-53115	BANK FEES/CREDIT CARD FEES	-		-	-	16
100-150-53120	UTILITIES	9,000		8,000	5,500	6,298
100-150-53130	FOOD	800		800	732	592
100-150-53160	SMALL EQUIPMENT	800		800	-	1,409
100-150-53171	UNIFORMS	500		500	32	317
100-150-53172	PERSONNEL EXPENSE	-	Inactive	-	70	35
100-150-54230	FURNITURE & FIXTURES	-		12,000	6,966	-
100-150-54240	COMPUTERS	8,500	Two new computers/printer upgrade	5,000	1,878	-
100-150-54241	SOFTWARE	-	Software renewals moved to technical services	25,000	21,877	-
100-150-57900	CONTINGENCY	15,000		15,000	15,680	-
150 GENERAL ADMINISTRATION Subtotal:		515,115		477,099	352,771	377,036
151 FINANCE ADMINISTRATION						
100-151-51512	ACCOUNTING	90,000	Finance/Accounting support (JAT) moved from 100-150	84,228	81,266	2,002
100-151-51560	AUDIT	35,000	Annual financial audit (BatesCarter)	40,000	30,000	51,870
151 FINANCE ADMINISTRATION Subtotal:		125,000		124,228	111,266	53,872
265 MUNICIPAL COURT						
100-265-52120	PROFESSIONAL SERVICES	20,400	Judge Bramblett, Clearfield (interpreter), Landreth (solicitor)	15,000	16,110	12,900
100-265-52130	TECHNICAL SERVICES	8,000	Courtware Solutions (\$600/mth) moved from Other Purch S	-	-	-
100-265-52320	COMMUNICATIONS	200		200	-	-
100-265-52370	EDUCATION & TRAINING	500		-	-	-
100-265-52390	OTHER PURCHASED SERVICES	-	Inactive (moved to tech svcs)	8,000	7,200	10,906
100-265-53110	GENERAL SUPPLIES & EXPENSE	500		500	247	2,167
100-265-53171	UNIFORMS	500		-	-	-
100-265-57100	INTERGOVERNMENTAL - BARROW COUNTY	16,000		13,000	13,360	14,125
100-265-57200	PAYMENTS TO AGENCIES - STATE	20,000		15,000	18,763	18,404
100-265-57300	PAYMENTS TO OTHERS - PEACE OFFICERS	10,000		8,000	8,965	9,438
265 MUNICIPAL COURT Subtotal:		76,100		59,700	64,645	67,940
320 POLICE DEPARTMENT						
100-320-51100	SALARIES	610,000	3% COLA based on CPI + 2.5% based on merit 0-3%	629,300	554,239	532,065
100-320-51130	OVERTIME	12,350		12,000	29,671	24,222
100-320-51131	OVERTIME-EVENTS	12,350		10,000	2,045	-
100-320-51160	BONUS & OTHER PAY	5,900	Annual (Christmas) & longevity (FY) bonuses	-	3,614	12,768
100-320-51170	HOLIDAY PAY	8,500		-	-	-
100-320-51180	K-9 PAY	-	Inactive (moved to new department)	8,000	6,014	5,992
100-320-51210	GROUP HEALTH INSURANCE	108,700	Est. 5% increase	113,700	102,132	85,989
100-320-51220	FICA / MEDICARE	49,700		49,800	41,821	41,373
100-320-51240	DEFERRED COMPENSATION	13,000		13,600	3,017	4,719
100-320-51260	GA DOL UNEMPLOYMENT INS	3,200		3,100	-	709
100-320-51270	WORKERS COMPENSATION	16,068	3% increase	7,800	16,693	14,529
100-320-51285	PEACE OFFICERS' ANNUITY	2,300		2,300	2,115	2,120

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100-320-52120	PROFESSIONAL SERVICES	1,200	Psychological Resources	500	750	78,112
100-320-52130	TECHNICAL SERVICES	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		900	310	805
100-320-52225	REPAIRS & MAINT- VEHICLES & EQUIP	40,000		35,000	32,449	81,095
100-320-52231	RENTAL OF LAND & BUILDINGS	23,000	PD building rent	23,000	22,200	4,800
100-320-52232	RENTAL OF EQUIPMENT & VEHICLES	500		200	252	457
100-320-52310	PROPERTY/LIABILTY INSURANCE	99,386	per GIRMA invoice	37,500	42,339	42,537
100-320-52320	COMMUNICATIONS	19,356	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		1,800	-	1,339
100-320-52350	TRAVEL	5,000		5,000	3,043	4,725
100-320-52360	DUES & FEES	1,000		750	855	408
100-320-52370	EDUCATION & TRAINING	3,000		2,000	1,878	1,846
100-320-52390	OTHER PURCHASED SERVICES	-	Inactive (moved to tech svcs)	15,000	10,279	8,512
100-320-53103	PD FORFEITURE FUNDS (Restricted)	5,000	Balance as of 3/11/24: \$17,268	5,000	-	-
100-320-53106	SHOP WITH A COP/OPERATING MATERIALS	2,000	Balance as of 3/11/24: \$6,237	2,000	-	-
100-320-53110	GENERAL SUPPLIES & EXPENSE	2,500		4,000	2,224	39,888
100-320-53120	UTILITIES	12,000		10,000	8,495	8,958
100-320-53127	GASOLINE & DIESEL	45,000		45,000	28,096	45,126
100-320-53130	FOOD	900	Aqua Chill	900	726	868
100-320-53160	SMALL EQUIPMENT	-		-	-	17,039
100-320-53171	UNIFORMS	15,000		10,000	7,631	7,963
100-320-53172	PERSONNEL EXPENSE	-	Inactive	300	530	345
100-320-53285	PUBLIC RELATIONS	2,000		2,000	1,965	-
100-320-53291	POLICE PROTECTION	4,000	Ammo (Data Works Plus moved to Tech Svcs)	7,500	2,942	5,835
100-320-54210	MACHINERY & EQUIPMENT	20,000	Axon rental payments (Radios)	20,000	13,793	-
100-320-54220	VEHICLES	24,000	Cover insurance gap for est. 2 incidents	12,000	-	98,817
100-320-54240	COMPUTERS	-		4,200	3,572	-
100-320-54241	SOFTWARE	56,480	Tyler/New World Yr 2 of 3	56,480	58,448	-
100-320-57200	PAYMENTS TO OTHER AGENCIES	11,000	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	-	Inactive (moved to new department)	800	-	1,299
100-320-62120	K-9 CARE	-	Inactive (moved to new department)	1,500	2,071	295
100-320-62130	K-9 TRAINING	-	Inactive (moved to new department)	500	-	500
320 POLICE DEPARTMENT Subtotal:		1,255,590		1,173,430	1,027,696	1,216,442
321 POLICE ADMINISTRATION						
100-321-51100	SALARIES	97,300	3% COLA based on CPI + 2.5% based on merit 0-3%	93,500	84,692	82,194
100-321-51130	OVERTIME	3,900		2,800	4,498	2,336
100-321-51160	BONUS & OTHER PAY	1,000	Annual (Christmas) & longevity (FY) bonuses	-	-	120
100-321-51210	GROUP HEALTH INSURANCE	19,800	Est. 5% increase	18,900	28,964	26,931
100-321-51220	FICA / MEDICARE	7,900		7,400	5,725	5,233
100-321-51240	DEFERRED COMPENSATION	2,800		-	(1,616)	602

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100-321-51260	GA DOL UNEMPLOYMENT INS	500		500	-	89
100-321-51270	WORKERS COMPENSATION	1,339	3% increase	650	754	363
100-321-52350	TRAVEL	3,000		1,000	1,468	129
100-321-52360	DUES & FEES	400		400	240	164
100-321-52370	EDUCATION & TRAINING	2,000		1,500	518	415
100-321-52390	OTHER PURCHASED SERVICES	-	Inactive	700	-	286
100-321-53110	GENERAL SUPPLIES	1,500		2,500	466	5,965
100-321-53171	UNIFORMS	500		-	-	-
321 POLICE ADMINISTRATION Subtotal:		141,939		129,850	125,710	124,827
325 K9 POLICE DEPARTMENT						
100-325-51100	SALARIES	61,800	3% COLA based on CPI + 2.5% based on merit 0-3%	-	-	-
100-325-51130	OVERTIME	4,300		-	-	-
100-325-51160	BONUS & OTHER PAY	900	Annual (Christmas) & longevity (FY) bonuses	-	-	-
100-325-51180	K-9 PAY	8,000		-	-	-
100-325-51210	GROUP HEALTH INSURANCE	9,900	Est. 5% increase	-	-	-
100-325-51220	FICA / MEDICARE	5,800		-	-	-
100-325-51240	DEFERRED COMPENSATION	-		-	-	-
100-325-51260	GA DOL UNEMPLOYMENT INS	400		-	-	-
100-325-62100	K-9 PURCHASE	-		-	-	-
100-325-62110	K-9 SUPPLIES	800		-	-	-
100-325-62120	K-9 CARE	2,500		-	-	-
100-325-62130	K-9 TRAINING	500		-	-	-
325 K9 POLICE DEPARTMENT Subtotal:		94,900		-	-	-
410 PUBLIC WORKS ADMINISTRATION						
100-410-51100	SALARIES	285,000	3% COLA based on CPI + 2.5% based on merit 0-3%	252,400	158,425	153,610
100-410-51130	OVERTIME	4,600		4,700	4,369	1,306
100-410-51160	BONUS & OTHER PAY	6,000	Annual (Christmas) & longevity (FY) bonuses	-	-	240
100-410-51170	HOLIDAY PAY	2,100		-	-	-
100-410-51210	GROUP HEALTH INSURANCE	59,300	Est. 5% increase	56,800	33,461	29,307
100-410-51220	FICA / MEDICARE	22,800		19,700	12,156	11,271
100-410-51240	DEFERRED COMPENSATION	5,000		8,100	-	-
100-410-51260	GA DOL UNEMPLOYMENT INS	1,400		1,200	-	177
100-410-51270	WORKERS COMPENSATION	7,210	3% increase	3,500	5,499	9,984
100-410-52220	REPAIRS & MAINTENANCE	1,000		500	974	300
100-410-52223	BUILDING MAINTENANCE	5,000		500	5,000	120
100-410-52310	PROPERTY/LIABILTY INSURANCE	18,791	15% increase	15,000	16,340	16,340
100-410-52320	COMMUNICATIONS	3,000		4,500	2,182	3,816
100-410-52330	ADVERTISING	300		300	-	-
100-410-52350	TRAVEL	2,000		-	-	-
100-410-52360	DUES & FEES	2,500		2,000	1,638	1,594
100-410-52370	EDUCATION & TRAINING	2,000		-	-	-
100-410-53110	GENERAL SUPPLIES & MATERIALS	1,500		1,500	1,043	10,219
100-410-53120	UTILITIES	60,000		60,000	46,600	52,884

Account Number	Account Description	Budget FY25	Notes	Budget FY24	YTD 5-31-24 FY24	Actual FY23
100-410-53127	GASOLINE & DIESEL	12,854		15,000	8,752	13,877
100-410-53130	FOOD	300		300	110	477
100-410-53160	SMALL EQUIPMENT	5,000	AC Unit \$1,000 & Replacement Computer \$1,000	3,000	4,999	1,685
100-410-53171	UNIFORMS	4,200	Hard hats, boots, jeans, shirts, rain gear, vest, gloves, safety glasses)	750	666	1,036
100-410-53172	PERSONNEL EXPENSE	-	Inactive	750	431	431
100-410-53176	SAFETY EQUIPMENT	1,500	Lights for mowers	1,500	495	902
410 PUBLIC WORKS ADMINISTRATION Subtotal:		513,355		452,000	303,141	309,576
420 ROADS AND STREETS						
100-420-52120	PROFESSIONAL SERVICES	15,000	EMI	5,000	6,540	1,070
100-420-52210	DISPOSAL	7,000	Cleanup Day \$5K	7,000	450	3,401
100-420-52214	LAWN CARE	2,000		1,500	1,361	2,010
100-420-52215	TREE REMOVAL	12,000		12,000	900	-
100-420-52225	REPAIRS & MAINT- VEHICLES & EQUIP	12,000		15,000	10,536	13,435
100-420-52232	RENTAL OF EQUIPMENT & VEHICLES	1,500		2,000	608	-
100-420-53110	GENERAL SUPPLIES & MATERIALS	6,000		5,000	3,183	7,961
100-420-53160	SMALL EQUIPMENT	-		-	-	72
100-420-53177	SIGNS & POSTS	8,000		6,000	7,472	5,309
100-420-54120	SITE IMPROVEMENTS	-	Remove py funding for PW shop improvements	40,000	2,750	-
100-420-54140	INFRASTRUCTURE (ROADS, STREETS)	15,000	Reduce from py funding for add'l paving projects/pothole repair	160,000	78,166	41,764
100-420-54144	STORM DRAINAGE	15,000	Reduce from py funding for storm drainage repair	30,000	2,457	-
100-420-54145	SIDEWALKS/CORSSWALKS/FLATWORK	5,000	Public sidewalks/crosswalks	2,500	1,049	64,619
100-420-54210	MACHINERY & EQUIPMENT	-		-	-	10,637
100-420-54220	VEHICLES	45,000	Replacement truck	-	-	-
410 ROADS & STREETS Subtotal:		143,500		286,000	115,471	150,279
553 COMMUNITY CENTER						
100-553-52210	CLEANING SERVICES	-		5,500	3,032	4,500
100-553-52220	REPAIRS & MAINTENANCE	5,000		1,000	7,463	21,031
100-553-53110	GENERAL SUPPLIES & MATERIALS	3,000		1,500	3,324	4,433
100-553-53120	UTILITIES	17,000		12,000	11,979	10,782
553 COMMUNITY CENTER Subtotal:		25,000		20,000	25,798	40,747
620 PARKS						
100-620-52220	REPAIRS & MAINTENANCE	5,000		2,000	2,195	1,063
100-620-53112	HILLMAN PARK	50,000	\$50K Planning & Improvements	1,000	-	359
100-620-53113	DOG PARK	500		500	119	-
100-620-53114	VETERANS PARK / TOWN MONUMENTS	1,000		1,000	-	104
100-620-53115	ROBERT BRIDGES PARK	25,000	\$25K Planning & Improvements	41,000	39,212	545
100-620-53120	UTILITIES	1,000		1,000	434	356
620 PARKS Subtotal:		82,500		46,500	41,960	2,427

Account Number	Account Description	Budget FY25	Notes	Budget FY24	YTD 5-31-24 FY24	Actual FY23
650 LIBRARY						
140-650-52220	REPAIRS & MAINTENANCE	1,500		500	1,318	23
140-650-52310	PROPERTY/LIABILITY INSURANCE	1,500		-	-	1,422
140-650-57200	PAYMENTS TO AGENCIES	70,000		70,000	70,000	70,000
650 LIBRARY Subtotal:		73,000		70,500	71,318	71,445
720 INSPECTIONS						
100-720-52120	PROFESSIONAL SERVICES	40,000		40,000	41,780	97,169
720 INSPECTIONS Subtotal:		40,000		40,000	41,780	97,169
740 PLANNING & ZONING						
100-740-52120	PROFESSIONAL SERVICES	15,000		10,000	6,173	14,055
100-740-52330	ADVERTISING	500		500	-	30
740 PLANNING & ZONING Subtotal:		15,500		10,500	6,173	14,085
742 CODE ENFORCEMENT						
100-742-52120	PROFESSIONAL SERVICES	12,000		15,000	7,980	13,388
742 CODE ENFORCEMENT Subtotal:		12,000		15,000	7,980	13,388
TOTAL GENERAL FUND EXPENDITURES		3,239,839		3,003,607	2,387,399	2,628,071
OTHER FINANCING SOURCES / (USES)						
100-039-10000	TRANSFER IN	700,000		750,000	187,500	750,000
100-039-21000	SALE OF ASSETS	-		-	8,777	633
100-039-22000	SALE OF PROPERTY	-		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)	Police Interceptors (2) - final year of debt service	(18,358)	(18,357)	(18,358)
100-420-61100	TRANSFER TO DEBT SERVICE	(22,785)	Mini Excavator	(22,785)	(22,784)	(22,785)
100-420-61101	TRANSFER TO LMIG	-		(60,000)	(60,000)	-
100-900-61105	BUDGETED SURPLUS	-		(110,710)	-	-
OTHER FINANCING SOURCES / (USES) Subtotal:		658,857		686,147	243,605	824,166
GENERAL FUND SURPLUS (DEFICIT)		-		-	19,345	467,897
						1

**FY25 ADOPTED BUDGET
SPECIAL REVENUE FUNDS**

ARPA FUND

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

FY25 ADOPTED BUDGET CAPITAL PROJECTS FUNDS

**SPLOST FUND
LMIG FUND
TSPLOST FUND**

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

**FY25 ADOPTED BUDGET
DEBT SERVICE FUND**

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

**FY25 ADOPTED BUDGET
ENTERPRISE FUND**

WATER/SEWER FUND

Account Number	Account Description	Budget FY25	Notes	Budget FY24	YTD 5-31-24 FY24	Actual FY23
Enterprise Fund						
Revenues Utility Fund						
520-034-42000	WATER DEPOSITS	18,000		15,000	17,051	17,530
520-034-42005	ADMIN FEES	5,500		5,000	5,190	5,559
520-034-42010	W/S/G INCOME	(3,000)		(1,000)	(2,197)	(727)
520-034-42015	PENALTIES & LATE FEES	50,000		45,000	54,976	39,490
520-034-42100	WATER (BILLED)	964,000	2% growth over FY24 annualized	1,150,000	826,608	1,065,164
520-034-42105	WATER TAPS	-		60,000	138,000	516,664
520-034-42110	MISCELLANEOUS WATER REVENUE	4,000		4,000	2,983	4,290
520-034-42550	SEWER (BILLED)	295,000	2% growth over FY24 annualized	341,000	252,886	295,839
520-034-42555	SEWER TAPS	-		72,000	43,200	942,600
520-034-42557	SEWER CAPACITY-PREPAID	-		-	-	247,500
520-034-93000	BAD CHECK FEES	500		1,000	482	766
520-036-10000	INTEREST	10,000		10,000	12,687	5,298
520-037-10000	CONTRIBUTIONS FROM PVT SO	-		-	-	-
UTILITY FUND REVENUES		1,344,000		1,702,000	1,351,865	3,139,973
Expenditures Utility Fund						
431 SEWER ADMINISTRATION						
520-431-56100	DEPRECIATION	98,000		-	-	98,151
431 SEWER ADMINISTRATION Subtotal:		98,000		-	-	98,151
433 SEWER COLLECTION						
520-433-52120	PROFESSIONAL SERVICES	5,000		6,000	1,460	-
520-433-52220	REPAIRS & MAINTENANCE	5,000		10,000	4,215	430
520-433-52221	SANITARY SEWER MAINTENANCE	2,500		2,500	-	223
520-433-52222	SANITARY SEWER CLEANING	4,000		2,500	3,152	700
520-433-52224	SEWER LIFT STATIONS	15,000		8,000	17,925	6,906
520-433-52232	RENTAL OF EQUIPMENT & VEHICLES	2,500		2,500	-	-
520-433-52330	ADVERTISING	300		300	-	-
520-433-53110	GENERAL SUPPLIES & MATERIALS	500		500	203	195
520-433-53160	SMALL EQUIPMENT	1,000		1,000	500	-
520-433-54141	INFRASTRUCTURE - SEWER	15,000	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	Capacity overages	18,000	-	-
520-433-54210	MACHINERY & EQUIPMENT	80,000	Hydro Jetter	-	-	-
520-433-54333	NEW SEWER SERVICES	5,000		5,000	3,700	-
520-433-57100	INTERGOVERNMENTAL	264,000	Barrow County W&S	200,000	257,889	170,616
520-433-57900	CONTINGENCY	10,000		10,000	-	-
520-433-58201	INTEREST - SERIES 2012 BONDS	80,350	Payoff FY27	18,528	18,528	86,319
433 SEWER COLLECTION Subtotal:		610,150		294,328	307,934	512,889

Account Number	Account Description	Budget FY25	Notes	Budget FY24	YTD 5-31-24 FY24	Actual FY23
441 WATER ADMINISTRATION						
520-441-51100	SALARIES	96,000	3% COLA based on CPI + 2.5% based on merit 0-3%	57,000	48,815	86,238
520-441-51130	OVERTIME	2,000		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		-	-	-
520-441-51210	GROUP HEALTH INSURANCE	19,800	Est. 5% increase	9,500	6,077	12,434
520-441-51220	FICA / MEDICARE	7,700		4,800	4,251	6,749
520-441-51240	DEFERRED COMPENSATION	5,000		-	-	1,947
520-441-51260	GA DOL UNEMPLOYMENT INS	500		300	-	177
520-441-51270	WORKERS COMPENSATION	3,090	3% increase	6,500	3,293	4,022
520-441-52110	OFFICIAL/ADMINISTRATIVE SERVICES	-	Inactive (moved to tech services)	5,000	4,803	5,243
520-441-52130	TECHNICAL SERVICES	5,000	Harris	-	-	-
520-441-52225	REPAIRS & MAINT- VEHICLES & EQUIP	1,500		2,000	195	605
520-441-52310	PROPERTY/LIABILTY INSURANCE	1,335	per GIRMA invoice	7,400	9,918	9,918
520-441-52320	COMMUNICATIONS	12,000		15,000	9,342	12,685
520-441-52330	ADVERTISING	500		500	-	-
520-441-52350	TRAVEL	500		500	-	-
520-441-52360	DUES & FEES	5,000		3,000	3,114	2,792
520-441-52370	EDUCATION & TRAINING	1,000		1,000	-	320
520-441-52380	LICENSES	-		150	-	70
520-441-53120	UTILITIES	25,000		22,000	14,649	18,293
520-441-53127	GASOLINE & DIESEL	7,000		7,000	5,349	5,572
520-441-53130	FOOD	200		200	16	-
520-441-53160	SMALL EQUIPMENT	8,000		5,000	4,962	14,463
520-441-53171	UNIFORMS	500		500	-	351
520-441-53172	PERSONNEL EXPENSE	-	Inactive	300	-	177
441 WATER ADMINISTRATION Subtotal:		203,725		153,250	123,207	188,667
442 WATER SUPPLY						
520-442-52120	PROFESSIONAL SERVICES	10,000		8,000	5,980	(3,154)
520-442-52220	REPAIRS & MAINTENANCE	8,000		12,000	8,428	489
520-442-52227	REPAIRS & MAINT - SPRING	-		-	-	-
520-442-52385	CONTRACT LABOR	-		-	-	-
520-442-53110	GENERAL SUPPLIES	500		500	306	191
520-442-53123	ELECTRICITY	-		-	-	-
520-442-53151	WATER PURCHASED	340,000		325,000	271,921	271,694
520-442-54141	INFRASTRUCTURE - WELL DEVELOPMENT	-		-	-	-
442 WATER SUPPLY Subtotal:		358,500		345,500	286,635	269,220
443 WATER TREATMENT						
520-443-52120	PROFESSIONAL SERVICES	10,000		10,000	4,860	7,450
520-443-52130	TECHNICAL	15,000		12,000	9,174	9,482
520-443-52220	REPAIRS & MAINTENANCE	4,000		5,000	4,319	4,172
520-443-52226	REPAIRS & MAINT - PLANT	-		-	-	862
520-443-53102	CHEMICALS - PLANT	500		500	-	383

Account Number	Account Description	Budget FY25	Notes	Budget FY24	YTD 5-31-24 FY24	Actual FY23
520-443-53103	CHEMICALS - SPRING	30,000		20,000	24,260	14,469
520-443-53110	GENERAL SUPPLIES - PLANT	500		1,000	157	538
520-443-53113	GENERAL SUPPLIES - SPRING	500		500	-	3,262
520-443-54430	WATER TREATMENT	5,000		10,000	750	1,488
520-443-56100	DEPRECIATION	100,000	Booked in sewer per audit	210,000	-	103,784
520-443-57900	CONTINGENCY	10,000		20,000	-	-
520-443-58101	PRINCIPAL - GEFA 2015L03WS	26,480	Payoff FY28	-	-	-
520-443-58201	INTEREST - GEFA 2015L03WS	1,358	Payoff FY28	-	-	-
443 WATER TREATMENT Subtotal:		203,338		289,000	43,521	145,890
444 WATER DISTRIBUTION						
520-444-52120	PROFESSIONAL SERVICES	10,000		15,000	3,065	12,400
520-444-52220	REPAIRS & MAINTENANCE	40,000		25,000	40,728	17,308
520-444-52232	RENTAL OF EQUIPMENT & VEHICLES	2,500		2,500	-	-
520-444-53110	GENERAL SUPPLIES & MATERIALS	5,000		3,000	2,694	1,684
520-444-54000	CAPITAL	40,000		40,000	21,900	-
520-444-54333	NEW WATER SERVICES	40,000		45,000	18,249	-
520-444-54440	WATER DISTRIBUTION	-		-	-	-
520-444-57900	CONTINGENCY	10,000		10,000	-	-
444 WATER DISTRIBUTION Subtotal:		147,500		140,500	86,637	31,392
TOTAL UTILITY FUND EXPENSES		1,621,213		1,222,578	847,933	1,246,208
900 OTHER FINANCING SOURCES / (USES)						
520-039-10000	TRANSFER IN	-		-	-	-
520-039-39100	TRANSFERS IN FROM DEBT SERVICE	320,350		1,133,528	1,133,528	341,838
520-039-99999	BUDGETED USE OF RESERVES	656,863		-	-	-
520-433-61100	TRANSFER OUT TO GENERAL FUND	-		-	-	-
520-441-61100	TRANSFER OUT TO GENERAL FUND	(700,000)		(750,000)	(187,500)	(750,000)
520-441-61105	BUDGETED SURPLUS	-		(835,113)	-	-
520-443-61100	TRANSFER OUT - DEBT SERVICE	-		(27,837)	(27,837)	(27,840)
900 OTHER FINANCING SOURCES / (USES) Subtotal:		277,213		(479,422)	918,191	(436,002)
UTILITY FUND SURPLUS (DEFICIT)		-		-	1,422,124	1,457,762

**FY25 ADOPTED BUDGET
POSITION LISTING**

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