CITY OF STATHAM
Est. 1892
GEORGIA

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 EC	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

Account Number	Account Description	Budget FY25	Notes	Budget FY24	YTD 5-31-24 FY24	Actual FY23
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

Account Number	Account Description	Budget FY25	Notes	Budget FY24	YTD 5-31-24 FY24	Actual FY23
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

Account Number	Account Description	Budget FY25	Notes	Budget FY24	YTD 5-31-24 FY24	Actual FY23
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**
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FY25 ADOPTED BUDGET
SPECIAL REVENUE FUNDS

ARPA FUND

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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**

Account Number	Account Description	Budget FY25	Proposed Mid-Year Amendment	Amended Budget FY25	YTD FY25 Actual 2/28/2025	Notes	Budget FY24	Actual FY24	Actual FY23
Revenues General Fund									
100-031-11000	REAL PROPERTY TAX	835,810	-	835,810	816,094	6.76 mills & 98% collection rate	476,000	488,681	384,124
100-031-11900	OTHER - PAYMENT IN LIEU OF TAXES	3,000	(2,340)	660	660		3,000	6,007	5,462
100-031-13140	PERSONAL PROP - TAVT	120,000	-	120,000	120,175		105,000	184,706	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	5,000	7,430	6,030	6.76 mills & 98% collection rate	4,000	3,395	3,774
100-031-13400	RECORDING / INTANGIBLE TAX	8,000	10,000	18,000	15,523		8,000	8,577	4,921
100-031-13500	RAILROAD EQUIPMENT	500	-	500	557		500	450	-
100-031-17100	FRANCHISE - ELECTRIC	150,000	20,000	170,000	170,367		145,000	149,030	135,912
100-031-17300	FRANCHISE - NATURAL GAS	10,000	-	10,000	5,049		8,000	11,817	5,798
100-031-17400	FRANCHISE - SANITATION	35,000	-	35,000	27,124		35,000	32,387	32,207
100-031-17500	FRANCHISE - INTERNET	30,000	-	30,000	16,835		30,000	26,865	28,972
100-031-17600	FRANCHISE - TELEPHONE	1,000	-	1,000	373		1,000	1,110	927
100-031-17900	OTHER FRANCHISE TAXES		-	-			-	610	
100-031-31000	LOCAL OPTION SALES TAX	650,000	10,000	660,000	436,864		650,000	650,202	677,793
100-031-42000	BEER / WINE TAX	55,000	(10,000)	45,000	28,920		55,000	44,954	49,514
100-031-42500	DISTILLED SPIRIT / PACKAGE TAX	-	-	-	1,112		-	587	16
100-031-43000	MIXED DRINK TAX	3,000	-	3,000	468		3,000	2,037	3,344
100-031-45000	ENERGY TAX	20,000	-	20,000	9,595		17,000	13,182	16,279
100-031-62000	INSURANCE PREMIUM TAX	250,000	19,000	269,000	269,050		250,000	251,596	234,110
100-031-91000	PENALTIES & INTEREST - PROPERTY TAX	3,000	-	3,000	460		3,000	94	6,780
031	**TAXES SUBTOTAL**	**2,182,782**	**51,660**	**2,234,442**	**1,925,257**		**1,793,500**	**1,876,288**	**1,687,305**
100-032-11000	ALCOHOLIC BEVERAGE BUS LICENSE	-	5,000	5,000	4,500		-	-	(173)
100-032-11700	SPECIAL EVENT/CATERING LICENSE	-	1,000	1,000	530		-	750	-
100-032-12000	GENERAL BUSINESS LICENSE	80,000	20,000	100,000	100,795		85,000	75,125	76,985
100-032-22100	ZONING AND LAND USE	2,000	-	2,000	1,000		2,000	950	3,125
100-032-22101	DEVELOPMENT APPLICATION FEE	2,000	-	2,000	950		3,000	1,650	900
100-032-22102	FINAL PLAT FEE	500	-	500	-		500	1,080	200
100-032-22103	PRELIMINARY PLAT FEE	1,500	-	1,500	-		2,000	300	-
100-032-22104	SOIL AND EROSION FEE	1,000	-	1,000	500		1,000	-	510
100-032-22105	PLAN REVIEW FEE	1,000	-	1,000	640		1,000	2,120	(4,845)
100-032-22300	SIGN PERMIT	500	-	500	-		500	620	150
100-032-29000	OTHER NON-BUSINESS LIC & PERMITS	-	-	-	-		2,000	-	-
100-032-31000	BUILDING PERMITS	30,000	20,000	50,000	42,553		90,000	77,327	83,405
100-032-39000	OTHER BUILDING INSPECTION FEE	3,000	50,000	53,000	48,887		24,000	81,276	2,604
032	**LICENSES AND PERMITS**	**121,500**	**96,000**	**217,500**	**200,355**		**211,000**	**241,198**	**162,861**
100-033-60010	LOCAL GOVT GRANT - SHOP WITH COP	2,000	-	2,000	-		500	500	2,750
100-033-60030	LOCAL GOVT GRANT - PUBLIC SAFETY	-		-	-		-	-	5,600
033	**INTERGOVERNMENTAL**	**2,000**	**-**	**2,000**	**-**		**500**	**500**	**8,350**
100-034-21200	PUBLIC SAFETY - ACCIDENT REPORTS	100	-	100	-		100	65	-
100-034-29000	OTHER- POLICE DEPT.	500	-	500	465		500	1,074	23
100-034-34191	QUALIFYING FEES	-	-	-	-		1,260	1,260	-
100-034-41500	LANDFILL FEES - LIMB AND DEBRIS	2,000	-	2,000	60		2,000	480	1,230
100-034-64000	BACKGROUND CHECK FEES	100	-	100	75		100	135	105
100-034-70000	CULTURE & REC - COMMUNITY CENTERS	25,000	(5,000)	20,000	13,390		20,000	19,610	17,620
100-034-72000	CULTURE & REC - VENDOR FEES	500	3,000	3,500	2,739		500	509	75
100-034-76000	PERIODICAL FEES - NEWSLETTER	2,000	(2,000)	-	-		500	250	3,070
034	**CHARGES FOR SERVICES**	**30,200**	**(4,000)**	**26,200**	**16,728**		**24,960**	**23,383**	**22,123**

Account Number	Account Description	Budget FY25	Proposed Mid-Year Amendment	Amended Budget FY25	YTD FY25 Actual 2/28/2025	Notes	Budget FY24	Actual FY24	Actual FY23
100-035-11700	FINES - MUNICIPAL COURT	145,000	-	145,000	93,646		135,000	156,636	136,063
100-035-11705	FINES - BLUE LINE	60,000	(55,000)	5,000	3,998		60,000	53,050	221,504
100-035-13000	CONFISCATION - PD FORFEITURE FUNDS	-	-	-	-		-	-	(836)
100-035-19010	OTHER - MUNICIPAL COURT TECH FEES	12,000	-	12,000	4,427		12,000	14,685	7,619
035	**FINES AND FORFEITURES**	**217,000**	**(55,000)**	**162,000**	**102,070**		**207,000**	**224,371**	**364,351**
100-036-14000	INTEREST	18,000	65,000	83,000	51,375		71,000	107,038	14,295
036	**INVESTMENT INCOME**	**18,000**	**65,000**	**83,000**	**51,375**		**71,000**	**107,038**	**14,295**
100-037-10000	CONTRIBUTIONS FROM PVT SOURCES	-	1,050	1,050	1,050		-	821	2,722
037	**CONTRIBUTIONS AND DONATIONS**	**-**	**1,050**	**1,050**	**1,050**		**-**	**821**	**2,722**
100-038-10000	RENTS AND ROYALTIES	6,000	-	6,000	4,690	Eddie's Shack @ $500/mth	6,000	5,240	6,100
100-038-30000	REIMBURSEMENT FOR DAMAGED PROPERTY	-	500	500	500		-	-	-
100-038-90000	MISCELLANEOUS REVENUE	3,000	1,000	4,000	3,687		3,000	2,420	3,038
100-038-90010	OPEN RECORDS REQUESTS	500	500	1,000	862		500	1,009	657
038	**MISCELLANEOUS REVENUE**	**9,500**	**2,000**	**11,500**	**9,739**		**9,500**	**8,669**	**9,795**
OTHER FINANCING SOURCES									
100-039-10000	TRANSFER IN	700,000	-	700,000	1,100,000		750,000	187,500	750,000
100-039-21000	SALE OF ASSETS	-	25,800	25,800	25,800		-	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	-	180,496	180,496	-		-	-	-
OTHER FINANCING SOURCES / (USES) Subtotal:		**700,000**	**206,296**	**906,296**	**1,125,800**		**898,000**	**344,747**	**865,309**
TOTAL GENERAL FUND REVENUES AND OTHER FINANCING SOURCES		**3,280,982**	**363,006**	**3,643,988**	**3,432,374**		**3,215,460**	**2,827,015**	**3,137,111**
Expenditures General Fund									
110 LEGISLATIVE									
100-110-51100	SALARIES	42,000	-	42,000	28,000	3% COLA based on CPI + 2.5% based on merit 0-3%	42,000	68,628	45,500
100-110-51210	GROUP HEALTH INSURANCE	1,700	-	1,700	1,054	Est. 5% increase	1,600	1,479	1,512
100-110-51220	FICA / MEDICARE	3,300	-	3,300	2,142		3,200	2,909	3,406
100-110-51260	GA DOL UNEMPLOYMENT INS	100	-	100	-		100	-	-
100-110-51270	WORKERS COMPENSATION	4,120	(3,000)	1,120	844	3% increase	2,000	1,953	253
100-110-52310	PROPERTY/LIABILTY INSURAN	-	-	-	-		-	-	11,103
100-110-52311	OFFICIALS E&O INSURANCE	8,570	-	8,570	8,570	per GIRMA invoice	12,500	11,103	-
100-110-52320	COMMUNICATIONS	6,000	-	6,000	2,532		6,000	5,358	5,320
100-110-52330	ADVERTISING	500	-	500	-		500	-	418
100-110-52350	TRAVEL	14,000	-	14,000	619	Increase for new councilmember training/travel	2,000	3,546	94
100-110-52360	DUES & FEES	50	-	50	-		50	-	-
100-110-52370	EDUCATION & TRAINING	10,000	-	10,000	1,265	Increase for new councilmember training/travel	5,000	7,628	1,495
100-110-53110	GENERAL SUPPLIES & MATERIALS	2,500	-	2,500	659		200	273	148
100-110-53130	FOOD	500	-	500	514		150	965	117
100-110-53160	SMALL EQUIPMENT	1,000	-	1,000	4,181		-	1,563	-
100-110-53171	UNIFORMS	500	-	500	-		500	210	-
100-110-54240	COMPUTERS	1,500	-	1,500	200	Computer replacement	-	-	-
110 LEGISLATIVE Subtotal:		**96,340**	**(3,000)**	**93,340**	**50,580**		**75,800**	**105,616**	**69,365**

Account Number	Account Description	Budget FY25	Proposed Mid-Year Amendment	Amended Budget FY25	YTD FY25 Actual 2/28/2025	Notes	Budget FY24	Actual FY24	Actual FY23
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	-	10,000	1,920	$3K Shrubs & Flowers, $5K Purch. New Trees & Repl., $2K Banners & Lights	9,000	2,762	8,610
100-112-52338	EVENTS COMMITTEE	18,000	-	18,000	15,664		9,000	10,361	3,151
100-112-52339	ECONOMIC DEVELOPMENT COMMITTEE	-	-	-	-		1,000	-	-
100-112-52340	FINANCE & ECON. DEV. COMMITTEE	1,000	-	1,000	-		1,000	-	-
100-112-52341	COMMUNITY OUTREACH COMMITTEE	1,000	-	1,000	48		1,000	-	-
112 LEGISLATIVE COMMITTEES Subtotal:		**30,000**	**-**	**30,000**	**17,632**		**21,000**	**13,122**	**17,698**
140 ELECTIONS									
100-140-52110	ELECTIONS	-	2,067	2,067	2,067		2,000	1,793	1,775
140 ELECTIONS Subtotal:		**-**	**2,067**	**2,067**	**2,067**		**2,000**	**1,793**	**1,775**
150 GENERAL ADMINISTRATION									
100-150-51100	SALARIES	194,800	-	194,800	104,256	3% COLA based on CPI + 2.5% based on merit 0-3%	199,100	161,666	155,392
100-150-51130	OVERTIME	4,400	-	4,400	1,205		3,300	6,655	5,523
100-150-51160	BONUS & OTHER PAY	1,800	-	1,800	1,750	Annual (Christmas) & longevity (FY) bonuses	-	-	180
100-150-51170	HOLIDAY PAY	5,900	-	5,900	3,287		-	-	-
100-150-51190	INCLEMENT WEATHER	5,000	-	5,000	3,522			-	
100-150-51210	GROUP HEALTH INSURANCE	29,700	-	29,700	16,125	Est. 5% increase	37,900	25,842	20,551
100-150-51220	FICA / MEDICARE	16,200	-	16,200	8,150		15,482	12,874	11,750
100-150-51240	DEFERRED COMP EMPLOYER MATCH	9,800	-	9,800	4,185		10,150	3,011	4,313
100-150-51260	GA DOL UNEMPLOYMENT INS	1,000	-	1,000	-		1,030	-	177
100-150-51270	WORKERS COMPENSATION	2,678	(2,000)	678	472	3% increase	1,300	1,491	416
100-150-52120	PROFESSIONAL SERVICES	48,000	(13,000)	35,000	18,797	Legal	43,000	40,635	62,055
100-150-52130	TECHNICAL SERVICES	50,700	-	50,700	37,394	VC3, Bradley Electronics, Harris, Civicplus (moved from capital)	23,000	42,869	42,245
100-150-52220	REPAIRS & MAINTENANCE	4,000	55,000	59,000	49,326		2,500	4,733	1,659
100-150-52223	BUILDING MAINTENANCE	11,000	3,000	14,000	11,069		2,000	2,508	1,504
100-150-52232	RENTAL OF EQUIPMENT & VEHICLES	6,000	-	6,000	4,135	Copier lease, mailing solutions	4,500	6,946	4,532
100-150-52235	RENTAL OF LAND & BUILDINGS	6,000	-	6,000	1,481	Storage	2,000	3,905	1,417
100-150-52310	PROPERTY/LIABILTY INSURANCE	33,737	-	33,737	33,735	per GIRMA invoice + $9K est for cyber	18,500	17,988	16,566
100-150-52320	COMMUNICATIONS	16,300	-	16,300	7,192	T-mobile, AT&T, Comcast, Main Street Newspaper, Zach Rodgers	10,000	14,984	8,283
100-150-52330	ADVERTISING	1,000	-	1,000	150		1,200	590	776
100-150-52340	PRINTING & BINDING	500	-	500	581		1,000	365	348
100-150-52350	TRAVEL	5,000	-	5,000	1,052	Increase for new staff	1,000	1,608	666
100-150-52360	DUES & FEES	14,000	-	14,000	4,664	Shredding, tax payments, banking fees, camber dues	14,000	13,142	10,940
100-150-52370	EDUCATION & TRAINING	4,000	-	4,000	(335)		7,500	3,310	1,199
100-150-53110	GENERAL SUPPLIES & MATERIALS	9,000	-	9,000	5,667		5,537	7,891	15,134
100-150-53115	BANK FEES/CREDIT CARD FEES	-	-	-	-		-	-	16
100-150-53120	UTILITIES	9,000	-	9,000	4,242		8,000	6,593	6,298
100-150-53130	FOOD	800	-	800	491		800	783	592
100-150-53160	SMALL EQUIPMENT	800	-	800	39		800	15,286	1,409
100-150-53171	UNIFORMS	500	-	500	108		500	32	317
100-150-54230	FURNITURE & FIXTURES	-	-	-	-		12,000	-	-
100-150-54240	COMPUTERS	8,500	-	8,500	(408)	Two new computers/printer upgrade	5,000	-	-
100-150-54241	SOFTWARE	-	-	-	-	Software renewals moved to technical services	25,000	-	-
100-150-57900	CONTINGENCY	15,000	-	15,000	-		15,000	12,950	-
150 GENERAL ADMINISTRATION Subtotal:		**515,115**	**43,000**	**558,115**	**322,331**		**477,099**	**409,433**	**377,036**

Account Number	Account Description	Budget FY25	Proposed Mid-Year Amendment	Amended Budget FY25	YTD FY25 Actual 2/28/2025	Notes	Budget FY24	Actual FY24	Actual FY23
151 FINANCE ADMINISTRATION									
100-151-51512	ACCOUNTING	90,000	-	90,000	40,045	Finance/Accounting support (JAT) moved from 100-150	84,228	93,898	2,002
100-151-51560	AUDIT	35,000	-	35,000	28,500	Annual financial audit (BatesCarter)	40,000	30,000	51,870
151 FINANCE ADMINISTRATION Subtotal:		**125,000**	**-**	**125,000**	**68,545**		**124,228**	**123,898**	**53,872**
265 MUNICIPAL COURT									
100-265-52120	PROFESSIONAL SERVICES	20,400	-	20,400	11,248	Judge Bramblett, Clearfield (interpreter), Landreth (solicitor)	15,000	16,610	12,900
100-265-52130	TECHNICAL SERVICES	8,000	-	8,000	4,800	Courtware Solutions ($600/mth) moved from Other Purch Svcs	-	-	-
100-265-52320	COMMUNICATIONS	200	-	200	-		200	-	-
100-265-52370	EDUCATION & TRAINING	500	-	500	-		-	-	-
100-265-53110	GENERAL SUPPLIES &EXPENSE	500	-	500	22		500	282	2,167
100-265-53171	UNIFORMS	500	-	500	-		-	-	-
100-265-57100	INTERGOVERNMENTAL - BARROW COUNTY	16,000	-	16,000	9,742		13,000	17,528	14,125
100-265-57200	PAYMENTS TO AGENCIES - STATE	20,000	-	20,000	13,538		15,000	24,596	18,404
100-265-57300	PAYMENTS TO OTHERS - PEACE OFFICERS	10,000	-	10,000	6,391		8,000	11,709	9,438
265 MUNICIPAL COURT Subtotal:		**76,100**	**-**	**76,100**	**45,741**		**59,700**	**79,725**	**67,940**
320 POLICE DEPARTMENT									
100-320-51100	SALARIES	610,000	-	610,000	367,322	3% COLA based on CPI + 2.5% based on merit 0-3%	629,300	624,672	532,065
100-320-51130	OVERTIME	12,350	5,000	17,350	12,665		12,000	32,670	24,222
100-320-51131	OVERTIME-EVENTS	12,350	-	12,350	5,467		10,000	2,045	-
100-320-51160	BONUS & OTHER PAY	5,900	-	5,900	5,186	Annual (Christmas) & longevity (FY) bonuses	-	3,967	12,768
100-320-51170	HOLIDAY PAY	8,500	10,000	18,500	16,247		-	-	-
100-320-51210	GROUP HEALTH INSURANCE	108,700	-	108,700	72,158	Est. 5% increase	113,700	116,264	85,989
100-320-51220	FICA / MEDICARE	49,700	-	49,700	27,432		49,800	47,457	41,373
100-320-51240	DEFERRED COMPENSATION	13,000	-	13,000	4,065		13,600	3,738	4,719
100-320-51260	GA DOL UNEMPLOYMENT INS	3,200	-	3,200	-		3,100	-	709
100-320-51270	WORKERS COMPENSATION	16,068	10,000	26,068	22,750	3% increase	7,800	16,340	14,529
100-320-51285	PEACE OFFICERS' ANNUITY	2,300	-	2,300	1,855		2,300	2,365	2,120
100-320-52120	PROFESSIONAL SERVICES	1,200	-	1,200	1,100	Psychological Resources	500	27,558	78,112
100-320-52130	TECHNICAL SERVICES	18,800	-	18,800	7,461	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	667		900	310	805
100-320-52225	REPAIRS & MAINT- VEHICLES & EQUIP	40,000	(10,000)	30,000	13,024		35,000	32,024	81,095
100-320-52231	RENTAL OF LAND & BUILDINGS	23,000	-	23,000	22,533	PD building rent	23,000	-	4,800
100-320-52232	RENTAL OF EQUIPMENT & VEHICLES	500	-	500	762		200	863	457
100-320-52310	PROPERTY/LIABILTY INSURANCE	99,386	-	99,386	99,386	per GIRMA invoice	37,500	42,339	42,537
100-320-52320	COMMUNICATIONS	19,356	-	19,356	7,392	AT&T/T-mobile $570/mth, Comcast $428/mth, Zach Rodgers $45/mth	12,000	9,879	12,251
100-320-52330	ADVERTISING	340	-	340	-		1,800	-	1,339
100-320-52350	TRAVEL	5,000	-	5,000	1,394		5,000	3,015	4,725
100-320-52360	DUES & FEES	1,000	-	1,000	447		750	855	408
100-320-52370	EDUCATION & TRAINING	3,000	-	3,000	815		2,000	1,878	1,846
100-320-53103	PD FORFEITURE FUNDS (Restricted)	5,000	-	5,000	-	Balance as of 3/11/24: $17,268	5,000	-	-
100-320-53106	SHOP WITH A COP/OPERATING MATERIALS	2,000	-	2,000	242	Balance as of 3/11/24: $6,237	2,000	-	-
100-320-53110	GENERAL SUPPLIES & EXPENSE	2,500	-	2,500	1,186		4,000	2,924	39,888
100-320-53120	UTILITIES	12,000	-	12,000	6,158		10,000	10,239	8,958
100-320-53127	GASOLINE & DIESEL	45,000	(10,000)	35,000	14,823		45,000	33,935	45,126
100-320-53130	FOOD	900	-	900	803	Aqua Chill	900	1,038	868
100-320-53160	SMALL EQUIPMENT	-	-	-	-		-	-	17,039
100-320-53171	UNIFORMS	15,000	-	15,000	15,763		10,000	11,126	7,963

Account Number	Account Description	Budget FY25	Proposed Mid-Year Amendment	Amended Budget FY25	YTD FY25 Actual 2/28/2025	Notes	Budget FY24	Actual FY24	Actual FY23
100-320-53285	PUBLIC RELATIONS	2,000	-	2,000	427		2,000	1,965	-
100-320-53291	POLICE PROTECTION	4,000	-	4,000	998	Ammo (Data Works Plus moved to Tech Svcs)	7,500	2,942	5,835
100-320-54210	MACHINERY & EQUIPMENT	20,000	-	20,000	3,225	Axon rental payments (Radios)	20,000	-	-
100-320-54220	VEHICLES	24,000	180,496	204,496	-	Cover insurance gap for est. 2 incidents; Amd to reduce to cover insurance gap for est. 1 incident and add $192,496 for new vehicles	12,000	-	98,817
100-320-54240	COMPUTERS	1,160	-	1,160	-	Amd: purchase two laptops	4,200	3,572	-
100-320-54241	SOFTWARE	56,480	-	56,480	51,208	Tyler/New World Yr 2 of 3	56,480	51,208	-
100-320-54250	OTHER EQUIPMENT	-	-	-	184		-	-	-
100-320-57200	PAYMENTS TO OTHER AGENCIES	11,000	-	11,000	4,008	Barrow County BOC	8,000	10,769	7,842
320 POLICE DEPARTMENT Subtotal:		**1,255,590**	**185,496**	**1,441,086**	**789,153**		**1,173,430**	**1,162,207**	**1,216,442**
321 POLICE ADMINISTRATION									
100-321-51100	SALARIES	97,300	-	97,300	59,258	3% COLA based on CPI + 2.5% based on merit 0-3%	93,500	93,841	82,194
100-321-51130	OVERTIME	3,900	-	3,900	3,438		2,800	5,031	2,336
100-321-51160	BONUS & OTHER PAY	1,000	-	1,000	1,000	Annual (Christmas) & longevity (FY) bonuses	-	-	120
100-321-51210	GROUP HEALTH INSURANCE	19,800	-	19,800	17,375	Est. 5% increase	18,900	37,571	26,931
100-321-51220	FICA / MEDICARE	7,900	-	7,900	3,942		7,400	6,340	5,233
100-321-51240	DEFERRED COMPENSATION	2,800	-	2,800	600		-	(1,466)	602
100-321-51260	GA DOL UNEMPLOYMENT INS	500	-	500	-		500	-	89
100-321-51270	WORKERS COMPENSATION	1,339	-	1,339	315	3% increase	650	754	363
100-321-52350	TRAVEL	3,000	-	3,000	1,265		1,000	1,354	129
100-321-52360	DUES & FEES	400	-	400	182		400	165	164
100-321-52370	EDUCATION & TRAINING	2,000	-	2,000	425		1,500	851	415
100-321-53110	GENERAL SUPPLIES	1,500	-	1,500	159		2,500	791	5,965
100-321-53171	UNIFORMS	500	-	500	-		-	-	-
321 POLICE ADMINISTRATION Subtotal:		**141,939**	**-**	**141,939**	**87,958**		**129,850**	**145,234**	**124,827**
325 K9 POLICE DEPARTMENT									
100-325-51100	SALARIES	61,800	-	61,800	44,012	3% COLA based on CPI + 2.5% based on merit 0-3%	-	-	-
100-325-51130	OVERTIME	4,300	6,000	10,300	6,361		-	-	-
100-325-51160	BONUS & OTHER PAY	900	-	900	900	Annual (Christmas) & longevity (FY) bonuses	-	-	-
100-325-51180	K-9 PAY	8,000	-	8,000	4,616		-	-	-
100-325-51210	GROUP HEALTH INSURANCE	9,900	-	9,900	3,234	Est. 5% increase	-	-	-
100-325-51220	FICA / MEDICARE	5,800	-	5,800	3,763		-	-	-
100-325-51260	GA DOL UNEMPLOYMENT INS	400	-	400	-		-	-	-
100-325-62110	K-9 SUPPLIES	800	-	800	-		-	-	-
100-325-62120	K-9 CARE	2,500	-	2,500	333		-	-	-
100-325-62130	K-9 TRAINING	500	-	500	-		-	-	-
325 K9 POLICE DEPARTMENT Subtotal:		**94,900**	**6,000**	**100,900**	**63,218**		**-**	**-**	**-**
410 PUBLIC WORKS ADMINISTRATION									
100-410-51100	SALARIES	285,000	-	285,000	133,632	3% COLA based on CPI + 2.5% based on merit 0-3%	252,400	175,092	153,610
100-410-51130	OVERTIME	4,600	-	4,600	1,304		4,700	4,447	1,306
100-410-51160	BONUS & OTHER PAY	5,000	-	5,000	5,000	Annual (Christmas) & longevity (FY) bonuses	-	-	240
100-410-51170	HOLIDAY PAY	9,100	-	9,100	5,274		-	-	-
100-410-51210	GROUP HEALTH INSURANCE	54,300	-	54,300	27,088	Est. 5% increase	56,800	40,513	29,307
100-410-51220	FICA / MEDICARE	22,800	-	22,800	10,349		19,700	13,424	11,271
100-410-51240	DEFERRED COMPENSATION	4,000	-	4,000	-		8,100	-	-
100-410-51260	GA DOL UNEMPLOYMENT INS	1,400	-	1,400	-		1,200	-	177
100-410-51270	WORKERS COMPENSATION	7,210	-	7,210	6,668	3% increase	3,500	5,499	9,984
100-410-52130	TECHNICAL	-	-	-	35		-	-	-
100-410-52220	REPAIRS & MAINTENANCE	1,000	-	1,000	556		500	982	300
100-410-52223	BUILDING MAINTENANCE	15,000	-	15,000	11,175		500	5,000	120

Account Number	Account Description	Budget FY25	Proposed Mid-Year Amendment	Amended Budget FY25	YTD FY25 Actual 2/28/2025	Notes	Budget FY24	Actual FY24	Actual FY23
100-410-52310	PROPERTY/LIABILTY INSURANCE	8,791	-	8,791	-	15% increase	15,000	16,340	16,340
100-410-52320	COMMUNICATIONS	3,000	-	3,000	1,105		4,500	2,645	3,816
100-410-52330	ADVERTISING	300	-	300	-		300	-	-
100-410-52350	TRAVEL	2,000	-	2,000	342		-	-	-
100-410-52360	DUES & FEES	2,500	-	2,500	198		2,000	819	1,594
100-410-52370	EDUCATION & TRAINING	2,000	-	2,000	-		-	-	-
100-410-53110	GENERAL SUPPLIES & MATERIALS	5,500	-	5,500	3,907		1,500	2,136	10,219
100-410-53120	UTILITIES	60,000	-	60,000	34,041		60,000	55,722	52,884
100-410-53127	GASOLINE & DIESEL	7,854	-	7,854	2,732		15,000	9,816	13,877
100-410-53130	FOOD	1,300	-	1,300	394		300	225	477
100-410-53160	SMALL EQUIPMENT	5,000	-	5,000	603	AC Unit $1,000 & Replacement Computer $1,000	3,000	6,654	1,685
100-410-53171	UNIFORMS	4,200	-	4,200	704	Hard hats, boots, rain gear, vest, gloves, safety glasses)	750	2,020	1,036
100-410-53176	SAFETY EQUIPMENT	1,500	-	1,500	14	Lights for mowers	1,500	587	902
100-410-61000	TRANSFER OUT	-	-	-	0%		-	42,000	-
410 PUBLIC WORKS ADMINISTRATION Subtotal:		**513,355**	**-**	**513,355**	**245,120**		**452,000**	**384,351**	**309,576**
420 ROADS AND STREETS									
100-420-52120	PROFESSIONAL SERVICES	7,000	-	7,000	1,375	EMI	5,000	12,602	1,070
100-420-52210	DISPOSAL	7,000	-	7,000	4,055	Cleanup Day $5K	7,000	3,357	3,401
100-420-52214	LAWN CARE	2,000	-	2,000	1,709		1,500	1,361	2,010
100-420-52215	TREE REMOVAL	12,000	-	12,000	3,885		12,000	900	-
100-420-52220	REPAIRS & MAINTENANCE	-	-	-	27			46,888	
100-420-52225	REPAIRS & MAINT- VEHICLES & EQUIP	20,000	-	20,000	14,927		15,000	8,496	13,435
100-420-52232	RENTAL OF EQUIPMENT & VEHICLES	1,500	-	1,500	-		2,000	608	-
100-420-52385	CONTRACT LABOR	-	-	-	-		-	-	-
100-420-53110	GENERAL SUPPLIES & MATERIALS	6,000	-	6,000	1,687		5,000	3,620	7,961
100-420-53160	SMALL EQUIPMENT	-	5,000	5,000	4,030		-	-	72
100-420-53177	SIGNS & POSTS	8,000	-	8,000	6,351		6,000	6,259	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	(10,000)	5,000	1,302	Reduce from py funding for add'l paving projects/pothole repair; Amd - reduced to offset increase in transfer to LMIG Fund	160,000	(2,750)	41,764
100-420-54144	STORM DRAINAGE	15,000	(10,000)	5,000	-	Reduce from py funding for storm drainage repair; Amd - reduced to offset increase in transfer to LMIG Fund	30,000	-	-
100-420-54145	SIDEWALKS/CROSSWALKS/FLATWORK	5,000	-	5,000	-	Public sidewalks/crosswalks	2,500	-	64,619
100-420-54210	MACHINERY & EQUIPMENT	-	-	-	5,500		-	-	10,637
100-420-54220	VEHICLES	45,000	-	45,000	-	Replacement truck	-	-	-
410 ROADS & STREETS Subtotal:		**143,500**	**(15,000)**	**128,500**	**44,848**		**286,000**	**84,090**	**150,279**
452 SOLID WASTE COLLECTION									
100-452-52211	DOWNTOWN GARBAGE PICKUP	-	6,000	6,000	1,399				
452 SOLID WASTE COLLECTION Subtotal:		**-**	**6,000**	**6,000**	**1,399**		**-**	**-**	**-**
553 COMMUNITY CENTER									
100-553-52210	CLEANING SERVICES	-	-	-			5,500	3,254	4,500
100-553-52220	REPAIRS & MAINTENANCE	5,000	45,000	50,000	45,052		1,000	18,539	21,031
100-553-53110	GENERAL SUPPLIES & MATERIALS	6,000	-	6,000	5,120		1,500	9,325	4,433
100-553-53120	UTILITIES	14,000	-	14,000	6,838		12,000	13,562	10,782
100-553-54210	MACHINERY & EQUIPMENT	-	-	-			-	27,856	-
553 COMMUNITY CENTER Subtotal:		**25,000**	**45,000**	**70,000**	**57,009**		**20,000**	**72,537**	**40,747**

Account Number	Account Description	Budget FY25	Proposed Mid-Year Amendment	Amended Budget FY25	YTD FY25 Actual 2/28/2025	Notes	Budget FY24	Actual FY24	Actual FY23
620 PARKS									
100-620-52220	REPAIRS & MAINTENANCE	5,000	-	5,000	1,603		2,000	2,195	1,063
100-620-53112	HILLMAN PARK	50,000	8,000	58,000	54,772	$50K Planning & Improvements	1,000	-	359
100-620-53113	DOG PARK	500	-	500	212		500	119	-
100-620-53114	VETERANS PARK / TOWN MONUMENTS	1,000	-	1,000	-		1,000	33	104
100-620-53115	ROBERT BRIDGES PARK	25,000	70,000	95,000	92,126	$25K Planning & Improvements	41,000	42,265	545
100-620-53120	UTILITIES	1,000	-	1,000	267		1,000	481	356
620 PARKS Subtotal:		**82,500**	**78,000**	**160,500**	**148,979**		**46,500**	**45,093**	**2,427**
650 LIBRARY									
140-650-52220	REPAIRS & MAINTENANCE	1,500	-	1,500	-		500	1,318	23
140-650-52310	PROPERTY/LIABILITY INSURANCE	1,500	-	1,500	-		-	-	1,422
140-650-57200	PAYMENTS TO AGENCIES	70,000	-	70,000	54,750		70,000	70,000	70,000
650 LIBRARY Subtotal:		**73,000**	**-**	**73,000**	**54,750**		**70,500**	**71,318**	**71,445**
720 INSPECTIONS									
100-720-52120	PROFESSIONAL SERVICES	40,000	10,000	50,000	46,690		40,000	55,416	97,169
720 INSPECTIONS Subtotal:		**40,000**	**10,000**	**50,000**	**46,690**		**40,000**	**55,416**	**97,169**
740 PLANNING & ZONING									
100-740-52120	PROFESSIONAL SERVICES	15,000	(10,000)	5,000	688		10,000	6,608	14,055
100-740-52330	ADVERTISING	500	-	500	-		500	-	30
740 PLANNING & ZONING Subtotal:		**15,500**	**(10,000)**	**5,500**	**688**		**10,500**	**6,608**	**14,085**
742 CODE ENFORCEMENT									
100-742-52120	PROFESSIONAL SERVICES	12,000	8,000	20,000	11,353		15,000	10,640	13,388
742 CODE ENFORCEMENT Subtotal:		**12,000**	**8,000**	**20,000**	**11,353**		**15,000**	**10,640**	**13,388**
OTHER FINANCING USES									
100-320-61100	TRANSFER TO DEBT SERVICE	18,358	-	18,358	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	-	22,785	22,785	Mini Excavator	(22,785)	24,683	(22,785)
100-420-61101	TRANSFER TO LMIG	-	170,000	170,000	169,743		(60,000)	(60,000)	-
100-900-61105	BUDGETED SURPLUS	-	-	-			(110,710)	-	-
OTHER FINANCING USES Subtotal:		**41,143**	**170,000**	**211,143**	**210,886**		**(211,853)**	**(16,960)**	**(41,143)**
TOTAL GENERAL FUND EXPENDITURES AND OTHER FINANCING USES		**3,280,982**	**525,563**	**3,806,545**	**2,268,947**		**2,791,754**	**2,754,121**	**2,586,928**
	GENERAL FUND SURPLUS (DEFICIT)	**-**	**(162,557)**	**(162,557)**	**1,163,427**		**423,706**	**72,893**	**550,183**
Special Revenue Funds									
Revenues ARPA Fund									
230-033-13000	AMERICAN RESCUE PLAN CAPITAL	-	1,060,196	1,060,196	-		-	-	-
230-033-36100	INTEREST	15,000	15,000	30,000	20,012		20,000	31,564	7,723
TOTAL ARPA REVENUES		**15,000**	**1,075,196**	**1,090,196**	**20,012**		**20,000**	**31,564**	**7,723**
Expenditures ARPA Fund									
230-900-54141	INFRASTRUCTURE-OAK SPRINGS	-	822,750	822,750	33,750				
230-900-54210	MACHINERY & EQUIPMENT	-	237,446	237,446			-	-	-
230-900-61100	TRANSFER OUT	-	30,000	30,000	-		-	-	-
230-900-61105	BUDGETED SURPLUS	15,000	(15,000)	-	-		20,000	-	-
TOTAL ARPA EXPENDITURES		**15,000**	**1,075,196**	**1,090,196**	**33,750**		**20,000**	**-**	**-**
	ARPA FUND SURPLUS (DEFICIT)	**-**	**(0)**	**(0)**	**(13,738)**		**-**	**31,564**	**7,723**

Account Number	Account Description	Budget FY25	Proposed Mid-Year Amendment	Amended Budget FY25	YTD FY25 Actual 2/28/2025	Notes	Budget FY24	Actual FY24	Actual FY23
Capital Projects Funds									
Revenues SPLOST Fund									
320-033-71023	SPLOST 2023 REVENUE	300,000	-	300,000	146,367		300,000	284,382	206,492
320-036-11000	INTEREST	12,000	-	12,000	8,551		19,550	16,768	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	(8,350)	-	-		-	-	
TOTAL SPLOST REVENUES		**320,350**	**(8,350)**	**312,000**	**154,918**		**1,453,078**	**301,149**	**466,138**
Expenditures SPLOST Fund									
320-420-61100	TRANSFER TO DEBT SERVICE	320,350	(55,750)	264,600	-	2012 Series Revenue Bonds	1,453,078	1,381,294	316,903
320-420-61110	BUDGETED SURPLUS - 2023 SPL	-	-	-	-		-	-	-
TOTAL SPLOST EXPENDITURES		**320,350**	**(55,750)**	**264,600**	**-**		**1,453,078**	**1,381,294**	**316,903**
	SPLOST FUNDS SURPLUS (DEFICIT)	**-**	**47,400**	**47,400**	**154,918**		**-**	**(1,080,145)**	**149,235**
Revenues TSPLOST2023 Fund									
335-031-35000	TSPLOST 2023 REVENUE	600,000	-	600,000	338,425		-	169,658	-
335-036-11000	INTEREST		-	-	79			1	
TOTAL TSPLOST2023 REVENUES		**600,000**	**-**	**600,000**	**338,504**		**-**	**169,660**	**-**
Expenditures TSPLOST2023 Fund									
335-420-53115	BANK FEES/CREDIT CARD FEES	-	-	-			-	13	
335-900-61105	BUDGETED SURPLUS	600,000	-	600,000	-		-	-	-
TOTAL TSPLOST2023 EXPENDITURES		**600,000**	**-**	**600,000**	**-**		**-**	**13**	**-**
	TSPLOST2023 FUND SURPLUS (DEFICIT)	**-**	**-**	**-**	**338,504**		**-**	**169,647**	**-**
Revenues Capital Projects Fund (LMIG)									
340-033-40000	STATE GOVERNMENT GRANTS - LMIG		-	-			41,500	30,000	
340-033-40010	STATE GOVERNMENT GRANTS - LMIG DOOLEY	-	-	-	-		-	142,018	40,589
340-033-40011	STATE GOVERNMENT GRANTS - ATL HWY	-	45,979	45,979	45,979	Atl Hwy			
340-033-40012	STATE GOVERNMENT GRANTS - OTHER GRANT	-	76,500	76,500	76,500	Jefferson Stripping			
340-036-11000	INTEREST	1,000	500	1,500	800		-	1,132	-
340-039-10000	TRANSFER IN - GENERAL FUND	-	170,000	170,000	169,743		60,000	-	-
TOTAL CAPITAL PROJECTS REVENUES (LMIG)		**1,000**	**292,979**	**293,979**	**293,023**		**101,500**	**173,150**	**40,589**
Expenditures Capital Projects Fund (LMIG)									
340-420-52360	DUES & FEES	-	-	-			-	-	-
340-420-54140	INFRASTRUCTURE	-	106,213	106,213	106,213	Hammond			
340-420-54141	INFRASTRUCTURE-DOOLEY TOWN	-	246,137	246,137	246,137	Dooley Town	100,589	-	-
340-900-61100	TRANSFERS OUT	-	30,000	30,000	30,041	Sunset Drive			
340-900-61105	BUDGETED SURPLUS	1,000	(1,000)	-	-		911	-	-
TOTAL CAPITAL PROJECTS EXPENDITURES (LMIG)		**1,000**	**381,350**	**382,350**	**382,392**		**101,500**	**-**	**-**
	CAPITAL PROJECTS FUND SURPLUS (DEFICIT)	**-**	**(88,371)**	**(88,371)**	**(89,369)**		**-**	**173,150**	**40,589**

Account Number	Account Description	Budget FY25	Proposed Mid-Year Amendment	Amended Budget FY25	YTD FY25 Actual 2/28/2025	Notes	Budget FY24	Actual FY24	Actual FY23
Debt Service Fund									
Revenues Debt Service									
400 DEBT SERVICE									
400-039-10000	TRANSFER IN - GENERAL FUND	41,143	-	41,143	41,143	Police Interceptors (2) & Mini Excavator	41,143	43,040	41,143
400-039-10010	TRANSFER IN - UTILITY FUND FOR GEFA	-	-	-			27,837	-	27,840
400-039-10020	TRANSFER IN - SPLOST FOR 2012 BONDS	320,350	(320,350)	-	-		1,453,078	1,381,294	316,903
400-039-35000	INCEPTION OF CAPITAL LEASE	-	-	-			-	-	50,383
TOTAL DEBT SERVICE REVENUES		**361,493**	**(320,350)**	**41,143**	**41,143**		**1,522,058**	**1,424,334**	**436,269**
Expenditures Debt Service									
400 DEBT SERVICE									
400-800-58110	PRINCIPAL - GEFA 2015L03WS	-	-	-	-	Paid from Water/Sewer Fund	26,480	-	-
400-800-58120	PRINCIPAL - JD MINI EX	22,281	-	22,281	9,246	Payoff FY26	21,660	21,660	21,056
400-800-58130	PRINCIPAL - SERIES 2012 BONDS	-	-	-	-		230,000	-	-
400-800-58150	PRINCIPAL - INTERCEPTOR #1 18/20	17,781	-	17,781	10,279	Final year	16,755	16,755	15,789
400-800-58210	INTEREST - GEFA 2015L03WS	-	-	-	-	Paid from Water/Sewer Fund	1,357	-	2,150
400-800-58220	INTEREST - JD MINI EX	504	-	504	247	Payoff FY26	1,125	3,023	1,728
400-800-58230	INTEREST - SERIES 2012 BONDS	-	-	-	-		89,550	-	-
400-800-58250	INTEREST - INTERCEPTOR #1 18/20	577	-	577	429	Final year	1,603	1,603	2,568
400-800-61100	TRANSFERS OUT	320,350	(320,350)	-	-	Series 2012 Revenue Bonds (Water/Sewer Fund Debt)	1,133,528	1,381,295	341,838
TOTAL DEBT SERVICE EXPENDITURES		**361,493**	**(320,350)**	**41,143**	**20,202**		**1,522,058**	**1,424,335**	**436,269**
	DEBT SERVICE FUND SURPLUS (DEFICIT)	**-**	**-**	**-**	**20,941**		**-**	**(1)**	**-**

Account Number	Account Description	Budget FY25	Proposed Mid-Year Amendment	Amended Budget FY25	YTD FY25 Actual 2/28/2025	Notes	Budget FY24	Actual FY24	Actual FY23
Enterprise Fund									
Revenues Utility Fund									
520-034-42000	WATER DEPOSITS	28,000	15,000	43,000	34,150		15,000	89,173	17,530
520-034-42005	ADMIN FEES	5,500	-	5,500	5,250		5,000	6,100	5,559
520-034-42010	W/S/G INCOME	(13,000)	-	(13,000)	(7,659)		(1,000)	(3,026)	(727)
520-034-42015	PENALTIES & LATE FEES	50,000	-	50,000	47,347		45,000	59,957	39,490
520-034-42100	WATER (BILLED)	964,000	-	964,000	533,302	2% growth over FY24 annualized	1,150,000	1,094,951	1,065,164
520-034-42105	WATER TAPS	-	210,000	210,000	210,000		60,000	180,000	516,664
520-034-42110	MISCELLANEOUS WATER REVENUE	4,000	-	4,000	1,942		4,000	(1,784)	4,290
520-034-42550	SEWER (BILLED)	295,000	-	295,000	170,541	2% growth over FY24 annualized	341,000	344,166	295,839
520-034-42555	SEWER TAPS	-	10,500	10,500	10,500		72,000	55,200	942,600
520-034-42557	SEWER CAPACITY-PREPAID	-	88,000	88,000	87,375		-	-	247,500
520-034-93000	BAD CHECK FEES	500	-	500	490		1,000	692	766
520-036-10000	INTEREST	10,000	-	10,000	8,424		10,000	15,068	5,298
UTILITY FUND REVENUES		**1,344,000**	**323,500**	**1,667,500**	**1,101,663**		**1,702,000**	**1,840,497**	**3,139,973**
900 OTHER FINANCING SOURCES									
520-039-10000	TRANSFER IN	-	-	-	30,000		-	42,000	-
520-039-39100	TRANSFERS IN FROM DEBT SERVICE	320,350	(55,750)	264,600	-		1,133,528	1,381,295	341,838
520-039-99999	BUDGETED USE OF RESERVES	656,863	(656,863)	-	-		-	-	-
900 OTHER FINANCING SOURCES Subtotal:		**977,213**	**(712,613)**	**264,600**	**30,000**		**1,133,528**	**1,423,295**	**341,838**
TOTAL WATER FUND REVENUES AND OTHER FINANCING SOURCES		**2,321,213**	**(389,113)**	**1,932,100**	**1,131,663**		**2,835,528**	**3,263,791**	**3,481,811**
Expenditures Utility Fund									
431 SEWER ADMINISTRATION									
520-431-56100	DEPRECIATION	98,000	-	98,000			-	100,910	98,151
431 SEWER ADMINISTRATION Subtotal:		**98,000**	**-**	**98,000**	**-**		**-**	**100,910**	**98,151**
433 SEWER COLLECTION									
520-433-52120	PROFESSIONAL SERVICES	5,000	-	5,000	-		6,000	5,160	-
520-433-52220	REPAIRS & MAINTENANCE	15,000	-	15,000	13,821		10,000	6,063	430
520-433-52221	SANITARY SEWER MAINTENANCE	2,500	-	2,500	-		2,500	-	223
520-433-52222	SANITARY SEWER CLEANING	9,000	-	9,000	7,525		2,500	3,152	700
520-433-52224	SEWER LIFT STATIONS	5,000	-	5,000	3,200		8,000	17,925	6,906
520-433-52232	RENTAL OF EQUIPMENT & VEHICLES	2,500	-	2,500	-		2,500	-	-
520-433-52330	ADVERTISING	300	-	300	-		300	-	-
520-433-53100	SEWER CAPACITY		-	-				500,000	
520-433-53110	GENERAL SUPPLIES & MATERIALS	2,000	-	2,000	1,026		500	103	195
520-433-53160	SMALL EQUIPMENT	1,000	-	1,000	735		1,000	500	-
520-433-54141	INFRASTRUCTURE - SEWER	10,000	-	10,000	-	Smoke testing, water infiltration testing	9,500	-	-
520-433-54142	INFRASTRUCTURE - CAPACITY-SEWR PREPAID	-	25,000	25,000	25,034		-	-	247,500
520-433-54143	INFRASTRUCTURE - CAPACITY-SEWER COS	120,000	(120,000)	-	-	Capacity overages	18,000	-	-
520-433-54210	MACHINERY & EQUIPMENT	90,000	(80,000)	10,000	88,258	Hydro Jetter	-	-	-
520-433-54333	NEW SEWER SERVICES	3,500	-	3,500	-		5,000	-	-
520-433-57100	INTERGOVERNMENTAL	264,000	-	264,000	205,748	Barrow County W&S	200,000	271,129	170,616
520-433-57900	CONTINGENCY	-	-	-	-		10,000	-	-
520-433-58201	INTEREST - SERIES 2012 BONDS	80,350	(55,750)	24,600	12,300	Payoff FY27	18,528	28,365	86,319
433 SEWER COLLECTION Subtotal:		**610,150**	**(230,750)**	**379,400**	**357,647**		**294,328**	**832,397**	**512,889**

Account Number	Account Description	Budget FY25	Proposed Mid-Year Amendment	Amended Budget FY25	YTD FY25 Actual 2/28/2025	Notes	Budget FY24	Actual FY24	Actual FY23
441 WATER ADMINISTRATION									
520-441-51100	SALARIES	96,000	-	96,000	57,282	3% COLA based on CPI + 2.5% based on merit 0-3%	57,000	48,815	86,238
520-441-51130	OVERTIME	2,000	3,000	5,000	3,055		5,600	8,423	6,489
520-441-51160	BONUS & OTHER PAY	-	1,000	1,000	750	Annual (Christmas) & longevity (FY) bonuses	-	-	120
520-441-51170	HOLIDAY PAY	2,100	3,000	5,100	4,584		-	-	-
520-441-51210	GROUP HEALTH INSURANCE	19,800	-	19,800	11,757	Est. 5% increase	9,500	8,332	12,434
520-441-51220	FICA / MEDICARE	7,700	-	7,700	4,601		4,800	4,251	6,749
520-441-51240	DEFERRED COMPENSATION	5,000	-	5,000	1,634		-	-	1,947
520-441-51260	GA DOL UNEMPLOYMENT INS	500	-	500	-		300	-	177
520-441-51270	WORKERS COMPENSATION	3,090	-	3,090	2,561	3% increase	6,500	3,288	4,022
520-441-52130	TECHNICAL SERVICES	10,000	-	10,000	8,433	Harris	-	140	-
520-441-52225	REPAIRS & MAINT- VEHICLES & EQUIP	1,500	-	1,500	175		2,000	47,895	605
520-441-52310	PROPERTY/LIABILTY INSURANCE	1,335	-	1,335	1,335	per GIRMA invoice	7,400	9,918	9,918
520-441-52320	COMMUNICATIONS	12,000	(2,000)	10,000	7,074		15,000	13,623	12,685
520-441-52330	ADVERTISING	500	-	500	-		500	-	-
520-441-52350	TRAVEL	500	-	500	-		500	-	-
520-441-52360	DUES & FEES	5,000	-	5,000	4,851		3,000	3,926	2,792
520-441-52370	EDUCATION & TRAINING	1,000	-	1,000	375		1,000	-	320
520-441-52380	LICENSES	-	-	-	-		150	-	70
520-441-53120	UTILITIES	20,000	-	20,000	10,718		22,000	16,836	18,293
520-441-53127	GASOLINE & DIESEL	7,000	-	7,000	3,693		7,000	6,334	5,572
520-441-53130	FOOD	200	-	200	-		200	16	-
520-441-53160	SMALL EQUIPMENT	8,000	(2,000)	6,000	1,606		5,000	4,962	14,463
520-441-53171	UNIFORMS	500	-	500	-		500	-	351
441 WATER ADMINISTRATION Subtotal:		**203,725**	**3,000**	**206,725**	**124,484**		**153,250**	**183,127**	**188,667**
442 WATER SUPPLY									
520-442-52120	PROFESSIONAL SERVICES	10,000	25,000	35,000	29,975		8,000	16,255	(3,154)
520-442-52220	REPAIRS & MAINTENANCE	8,000	4,000	12,000	8,400		12,000	11,276	489
520-442-52227	REPAIRS & MAINT - SPRING	-	-	-	-		-	-	-
520-442-52385	CONTRACT LABOR	-	-	-	-		-	-	-
520-442-53110	GENERAL SUPPLIES	500	-	500	69		500	306	191
520-442-53123	ELECTRICITY	-	-	-	-		-	-	-
520-442-53151	WATER PURCHASED	340,000	-	340,000	211,650		325,000	320,772	271,694
520-442-54141	INFRASTRUCTURE - WELL DEVELOPMENT	-		-			-	-	-
442 WATER SUPPLY Subtotal:		**358,500**	**29,000**	**387,500**	**250,094**		**345,500**	**348,609**	**269,220**
443 WATER TREATMENT									
520-443-52120	PROFESSIONAL SERVICES	20,000	-	20,000	12,367		10,000	17,692	7,450
520-443-52130	TECHNICAL	15,000	-	15,000	8,090		12,000	9,302	9,482
520-443-52220	REPAIRS & MAINTENANCE	4,000	-	4,000	115		5,000	2,869	4,172
520-443-52226	REPAIRS & MAINT - PLANT	-	-	-	-		-	-	862
520-443-53102	CHEMICALS - PLANT	500	-	500	-		500	-	383
520-443-53103	CHEMICALS - SPRING	20,000	-	20,000	8,233		20,000	24,527	14,469
520-443-53110	GENERAL SUPPLIES - PLANT	500	-	500	24		1,000	157	538
520-443-53113	GENERAL SUPPLIES - SPRING	500	-	500	-		500	-	3,262
520-443-54430	WATER TREATMENT	5,000	-	5,000	4,075		10,000	-	1,488
520-443-56100	DEPRECIATION	100,000	-	100,000	-	Booked in sewer per audit	210,000	98,079	103,784
520-443-57900	CONTINGENCY	10,000	-	10,000	-		20,000	-	-
520-443-58101	PRINCIPAL - GEFA 2015L03WS	26,480	-	26,480	-	Payoff FY28	-	-	-
520-443-58201	INTEREST - GEFA 2015L03WS	1,358	-	1,358	547	Payoff FY28	-	1,757	-
443 WATER TREATMENT Subtotal:		**203,338**	**-**	**203,338**	**33,451**		**289,000**	**154,382**	**145,890**

Account Number	Account Description	Budget FY25	Proposed Mid-Year Amendment	Amended Budget FY25	YTD FY25 Actual 2/28/2025	Notes	Budget FY24	Actual FY24	Actual FY23
444 WATER DISTRIBUTION									
520-444-52120	PROFESSIONAL SERVICES	10,000	-	10,000	2,485		15,000	19,990	12,400
520-444-52220	REPAIRS & MAINTENANCE	60,000	-	60,000	39,342		25,000	66,304	17,308
520-444-52232	RENTAL OF EQUIPMENT & VEHICLES	2,500	-	2,500	-		2,500	-	-
520-444-53110	GENERAL SUPPLIES & MATERIALS	5,000	-	5,000	303		3,000	37,044	1,684
520-444-54000	CAPITAL	20,000	-	20,000	6,247		40,000	-	-
520-444-54333	NEW WATER SERVICES	40,000	-	40,000	12,420		45,000	-	-
520-444-54440	WATER DISTRIBUTION	-	-	-	-		-	-	-
520-444-57900	CONTINGENCY	10,000	-	10,000	-		10,000	-	-
444 WATER DISTRIBUTION Subtotal:		**147,500**	**-**	**147,500**	**60,798**		**140,500**	**123,338**	**31,392**
491 STORMWATER									
520-491-54210	MACHINERY & EQUIPMENT	-	80,000	80,000	-		-	-	-
491 STORMWATER Subtotal:		**-**	**80,000**	**80,000**	**-**		**-**	**-**	**-**
TOTAL UTILITY FUND EXPENSES		**1,621,213**	**(118,750)**	**1,502,463**	**826,475**		**1,222,578**	**1,742,763**	**1,246,208**
900 OTHER FINANCING USES									
520-433-61100	TRANSFER OUT TO GENERAL FUND	-	-	-	1,000,000		-	-	-
520-441-61100	TRANSFER OUT TO GENERAL FUND	700,000	-	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:		**700,000**	**-**	**700,000**	**1,000,000**		**(1,612,950)**	**(215,337)**	**(777,840)**
TOTAL WATER FUND EXPENSES AND OTHER FINANCING USES		**2,321,213**	**(118,750)**	**2,202,463**	**1,826,475**		**(390,372)**	**1,527,426**	**468,368**
	UTILITY FUND SURPLUS (DEFICIT)	**-**	**(507,863)**	**(270,363)**	**(694,812)**		**3,225,900**	**1,736,365**	**3,013,442**

Citywide Summary

	Budget FY25	Proposed Mid-Year Amendment	Amended Budget FY25	YTD FY25 Actual 2/28/2025	Notes	Budget FY24	Actual FY24	Actual FY23
General Fund Revenues & Other Financing Sources	3,280,982	363,006	3,643,988	3,432,374		3,215,460	2,827,015	3,137,111
General Fund Expenditures & Other Financing Uses	(3,280,982)	(525,563)	(3,806,545)	(2,268,947)		(2,791,754)	(2,754,121)	(2,586,928)
Special Revenue Funds Revenues & Other Financing Sources	15,000	1,075,196	1,090,196	20,012		20,000	31,564	7,723
Special Revenue Funds Expenditures & Other Financing Uses	15,000	1,075,196	1,090,196	33,750		20,000	-	-
Capital Projects Funds Revenues & Other Financing Sources	921,350	284,629	1,205,979	786,445		1,554,578	643,959	506,727
Capital Projects Funds Expenditures & Other Financing Uses	921,350	325,600	1,246,950	382,392		1,554,578	1,381,307	316,903
Debt Service Fund Revenues & Other Financing Sources	361,493	(320,350)	41,143	41,143		1,522,058	1,424,334	436,269
Debt Service Fund Expenditures & Other Financing Uses	361,493	(320,350)	41,143	20,202		1,522,058	1,424,335	436,269
Enterprise Fund Revenues & Other Financing Sources	2,321,213	(389,113)	1,932,100	1,131,663		2,835,528	3,263,791	3,481,811
Enterprise Fund Expenses & Other Financing Uses	2,321,213	(118,750)	2,202,463	1,826,475		(390,372)	1,527,426	468,368
TOTAL CITYWIDE REVENUES & OTHER FINANCING SOURCES	**6,900,038**	**1,013,368**	**7,913,406**	**5,411,637**		**9,147,624**	**8,190,664**	**7,569,640**
TOTAL CITYWIDE EXPENDITURES/EXPENSES & OTHER FINANCING USES	**338,074**	**436,133**	**774,207**	**(6,129)**		**(85,490)**	**1,578,946**	**(1,365,388)**
CITYWIDE SURPLUS (DEFICIT)	**6,561,964**	**577,235**	**7,139,199**	**5,417,765**		**9,233,114**	**6,611,717**	**8,935,028**