CITY OF WAYCROSS

FY-25

BUDGET REQUEST

JULY 1, 2024 – JUNE 30, 2025

CITY OF Waycross

ALL FUNDS SUMMARY

Revenues

All Funds	2024 Budget	2025 Budget	Difference	%
General Fund	$ 16,078,617	$ 18,048,053	$ 1,969,436	12.2%
Water and Sewer Fund	$ 7,211,000	$ 7,451,100	$ 240,100	3.3%
Storm Water Fund	$ 750,000	$ 761,000	$ 11,000	1.5%
Waste Management Fund	$ 2,672,225	$ 2,682,295	$ 10,070	0.4%
Hotel/Motel	$ 511,674	$ 596,000	$ 84,326	16.5%
SPLOST 14	$ -	$ 1,010,000	$ 1,010,000	
City Auditorium	$ 43,000	$ 50,000	$ 7,000	16.3%
TSPLOST 18	$ 6,915,462	$ 5,000,000	$ (1,915,462)	-27.7%
Regional TSPLOST	$ 306,238	$ 650,702	$ 344,464	112.5%
SPLOST 23	$ 3,200,000	$ 4,030,000	$ 830,000	25.9%
ARPA	$ 79,000	$ 1,900,000	$ 1,821,000	2305.1%
Fleet Fund	$ 235,000	$ 253,000	$ 18,000	7.7%
FEMA Grant	$ -	$ 200,000	$ 200,000	
Forfeited Property Fund	$ 24,000	$ 24,000	$ -	0.0%
Jail Fund	$ 5,000	$ 5,000	$ -	0.0%
ATM Fund	$ 5,000	$ 7,500	$ 2,500	50.0%
Total	**$ 38,036,216**	**$ 42,668,650**	**$ 4,632,434**	**12.2%**

Expenditures

	2025 Budget	%
General Fund	$ 18,048,053	**42.30%**
Water and Sewer Fund	$ 7,451,100	**17.46%**
Storm Water Fund	$ 761,000	**1.78%**
Waste Management Fund	$ 2,682,295	**6.29%**
Hotel/Motel	$ 596,000	**1.40%**
SPLOST 14	$ 1,010,000	**2.37%**
City Auditorium	$ 50,000	**0.12%**
TSPLOST 18	$ 5,000,000	**11.72%**
Regional TSPLOST	$ 650,702	**1.53%**
SPLOST 23	$ 4,030,000	**9.44%**
ARPA	$ 1,900,000	**4.45%**
Fleet Fund	$ 253,000	**0.59%**
FEMA Grant	$ 200,000	**0.47%**
Forfeited Property Fund	$ 24,000	**0.06%**
Jail Fund	$ 5,000	**0.01%**
ATM Fund	$ 7,500	**0.02%**
Total	**$ 42,668,650**	**100%**

GENERAL FUND SUMMARY

Revenues				
General Fund Revenues	**2024 Budget**	**2025 Budget**	**Difference**	**%**
City Taxes & License	$ 12,823,653	$ 14,065,335	$ 1,241,682	9.68%
Alcohol Wholesale Tax	$ 320,000	$ 320,000	$ -	0.00%
Permits	$ 82,570	$ 94,150	$ 11,580	14.02%
Intragovernmental Revenues	$ 45,000	$ 45,000	$ -	0.00%
Miscellaneous Revenues	$ 60,000	$ 41,000	$ (19,000)	-31.67%
Cemetery	$ 96,600	$ 145,000	$ 48,400	50.10%
Interest Income	$ 14,150	$ 225,000	$ 210,850	1490.11%
Police Revenues	$ 24,050	$ 30,000	$ 5,950	24.74%
Fines & Forfeiture Revenues	$ 209,232	$ 221,000	$ 11,768	5.62%
Miscellaneous Fees	$ 32,300	$ 60,000	$ 27,700	85.76%
Reimbursable/Intra Fund	$ 2,371,062	$ 2,801,568	$ 430,506	18.16%
Total	**$ 16,078,617**	**$ 18,048,053**	**$ 1,969,436**	**12.25%**

Expenditures				
General Fund Expenditures	**2024 Budget**	**2025 Budget**	**Difference**	**%**
Executive	$ 1,189,022	$ 1,334,052	$ 145,030	12.20%
Finance	$ 878,529	$ 926,269	$ 47,740	5.43%
Human Resources	$ 325,507	$ 344,040	$ 18,533	5.69%
Police	$ 5,207,380	$ 5,611,527	$ 404,147	7.76%
Fire	$ 4,013,792	$ 4,541,862	$ 528,070	13.16%
Public Works	$ 1,934,892	$ 2,424,864	$ 489,972	25.32%
Community Improvement	$ 817,154	$ 953,416	$ 136,262	16.68%
Street Lights	$ 365,000	$ 405,000	$ 40,000	10.96%
Engineering	$ 933,241	$ 1,026,986	$ 93,745	10.05%
Non-Operating	$ 414,100	$ 480,037	$ 65,937	15.92%
Total	**$ 16,078,617**	**$ 18,048,053**	**$ 1,969,436**	**12.25%**

GENERAL FUND

GENERAL FUND - REVENUES

Account #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual as of 03.31.24	2025 Request	2025 CM Approved
100-31-1100	Current Year Adv Tax	3,420,877	3,149,886	4,105,000	2,966,080	4,322,835	
100-31-1200	Prior Year Adv Tax	309,380	579,328	300,000	314,855	550,000	
100-31-1310	Motor Vehicle/Mobile Homes	73,417	84,073	68,547	22,234	85,000	
100-31-1315	Title Ad Valorem Tax - TAVT	277,526	245,898	310,000	217,568	310,000	
100-31-1320	Title Ad Valorem Tax - AAVT	14,305	1,667	15,000	0	15,000	
100-31-1350	Railroad Equipment Tax	119,459	122,915	125,000	125,090	127,000	
100-31-1600	Real Estate Tax-Intangible	100,712	71,566	50,000	57,926	72,000	
100-31-1700	Utility Franchise Tax	984,034	1,277,448	1,250,000	1,099,694	1,400,000	
100-31-3100	Local Option Sales Tax	3,844,975	4,025,696	4,021,106	2,895,222	4,221,000	
100-31-4100	Hotel/Motel Tax	295,342	323,522	273,000	233,892	340,000	
100-31-4300	Mixed Drink Tax	15,165	30,139	23,000	18,442	24,500	
100-31-4500	Energy Excise Tax	107,496	174,401	120,000	99,064	135,000	
100-31-6100	Business License	985,319	1,071,671	900,000	881,616	1,175,000	
100-31-6200	Insurance Tax	1,210,938	1,129,581	1,222,000	1,236,595	1,250,000	
100-31-9100	Current Year Adv Tax Interest	32,556	57,471	41,000	28,668	38,000	
	Total City Taxes	**11,791,501**	**12,345,260**	**12,823,653**	**10,196,945**	**14,065,335**	**0**
100-32-1100	Liquor & Wine Tax	69,394	55,730	65,000	48,658	65,000	
100-32-1110	Beer Tax	253,017	250,088	255,000	189,902	255,000	
	Alcohol Wholesale Tax	**322,411**	**305,819**	**320,000**	**238,560**	**320,000**	**0**
100-32-2120	Building Permits	52,883	70,810	59,000	51,579	72,000	
100-32-2125	Fire Inspections Permits	60	100	500	36	500	
100-32-2130	Plumbing Permits	5,730	7,144	5,500	2,602	3,500	
100-32-2140	Electrical Permits	10,004	7,430	9,000	4,850	6,500	
100-32-2160	Mechanical Permits	14,538	4,717	5,000	6,121	8,200	
100-32-2175	Manufactured Home Permit	1,500	200	70	600	800	
100-32-2220	House Moving Permits	0	0	0	150	150	
100-32-2230	Signs Permits	3,840	2,200	3,500	1,910	2,500	
100-32-2990	Miscellaneous Permits	0	0	0	0	0	
	Total Code Enforcement	**88,555**	**92,601**	**82,570**	**67,848**	**94,150**	**0**
100-33-1100	Miscellaneous Receipts	1,680	250	10,000	0	10,000	
100-33-3000	Housing Authority in Lieu of T	35,685	31,693	35,000	40,188	35,000	
	Total Intergovernmental	**37,365**	**31,943**	**45,000**	**40,188**	**45,000**	**0**

GENERAL FUND - REVENUES

Account #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual as of 03.31.24	2025 Request	2025 CM Approved
100-34-1300	Planning & Development	0	0	0	0	0	
100-34-1390	Variance Fees	240	360	300	0	0	
100-34-1391	Special Exception Fees	0	0	0	0	0	
100-34-1392	Rezoning Fees	1,120	740	1,500	1,160	1,500	
100-34-1395	Sub-Division Fees	0	0	0	0	0	
100-34-1396	Miscellaneous Permits & Fees	590	300	1,500	1,738	2,500	
100-34-1397	Demolition Permits	700	425	500	375	500	
100-34-1398	Vacancy Inspection Fees	3,320	3,939	3,500	2,015	3,600	
100-34-1400	Printing/Duplication Code, Zon	23	277	1,000	57	1,000	
100-34-1910	Election Qualifying Fee	1,440	0	0	1,530	1,500	
100-34-3110	Driveways & Culverts Revenue	0	0	1,000	0	500	
100-34-6100	Animal Shelter Donations	0	5,155	2,000	1,248	2,000	
100-34-6110	Animal Shelter Adoption Fees	23,546	22,596	20,000	3,778	26,900	
100-34-1399	Fire Fees	700	300	1,000	100	1,000	
	Total Miscellaneous Fees	**31,679**	**34,091**	**32,300**	**12,001**	**41,000**	**0**
100-34-2101	Reimb: Board of Education SRO				0		
100-34-2901	Miscellaneous Police Fees	23,808	26,008	24,050	16,609	30,000	
	Total Miscellaneous Police Revenue	**23,808**	**26,008**	**24,050**	**16,609**	**30,000**	**0**
100-34-9901	Channel 10 Broadcasting Fees				0		
100-34-9902	Channel 10 City Revenue	7,930	-450		0		
100-34-9906	Channel 10 Video Tape Copies	6	16		0		
	Total Channel 10 Revenue	**7,936**	**-434**	**0**	**0**	**0**	**0**
100-34-9100	Sales: Cemetery Lots	115,200	59,600	48,600	25,300	74,000	
100-34-9101	Interment Fees	64,250	45,300	42,000	31,200	65,000	
100-34-9102	Monument & Transfer Fee	6,699	6,305	6,000	3,772	6,000	
	Total Cemetery Revenue	**186,149**	**111,205**	**96,600**	**60,272**	**145,000**	**0**
100-35-1170	Municipal Court Fines & Forfe	215,021	211,557	194,232	153,386	215,000	
100-35-1171	Municipal Court Probationary F	1,056	0	3,000	0	1,000	
100-35-1172	Municipal Court Attorney Fees	4,790	4,835	12,000	1,365	5,000	
	Total Fines & Forfeiture Revenue	**220,867**	**216,392**	**209,232**	**154,751**	**221,000**	**0**
100-36-1000	Cash-in-Bank Interest Earned	0	0				
100-36-1011	Bond Deposit Interest	26	202	150	226	300	
100-36-1500	Interest Public Funds	5,173	22,584	14,000	12,973	224,700	
	Total Interest Income	**5,199**	**22,786**	**14,150**	**13,199**	**225,000**	**0**
100-38-1000	Rental Income						
100-38-2000	Humane Society Revenue (Cou	140,000	58,333				
100-38-9000	Miscellaneous Receipts	496,080	8,620	20,000	8,195	20,000	
100-38-9900	Surplus Property Sales	29,866	29,410	40,000	31,753	40,000	
	Total Miscellaneous Revenue	**665,947**	**96,363**	**60,000**	**39,948**	**60,000**	**0**
100-39-1000	Transfer In	41,515	0				
100-39-1200	Reimb: Water & Sewer Fund	1,920,000	1,627,381	1,711,062	1,283,297	2,186,568	
100-39-1207	Reimb: Waste Management	325,000	365,000	365,000	273,750	320,000	
100-39-1211	Reimb: WM-Dumpster	185,000	220,000	220,000	165,000	220,000	
100-39-1218	Reimb: Storm Water	470,082	75,000	75,000	56,250	75,000	
	Total Reimbursements	**2,941,597**	**2,287,381**	**2,371,062**	**1,778,297**	**2,801,568**	**0**
TOTAL GENERAL FUND REVENUES		**16,323,014**	**15,569,414**	**16,078,617**	**12,618,617**	**18,048,053**	**0**

GENERAL FUND - EXECUTIVE DIVISION

MAYOR

Account #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual as of 03.31.24	2025 Request	2025 CM Approved
100-51-1-310-30-1100	Salaries	10,759	12,600	12,600	9,208	12,600	
100-51-1-310-30-2200	Social Security	823	964	965	704	965	
100-51-1-310-30-2400	Retirement	1,590	1,735	2,025	1,519	1,471	
100-51-1-310-30-2700	Worker's Comp	1,833	2,000	2,000	1,500	5,240	
	Personal Services	**15,005**	**17,299**	**17,590**	**12,931**	**20,276**	**0**
100-52-1-310-30-1200	Professional Services		1,963	15,000	3,494	11,000	
100-52-1-310-30-3100	Liability Insurance	1,647	2,165	2,165	1,624	2,760	
100-52-1-310-30-3200	Communication	2,078	1,281	1,000	1,142	1,523	
100-52-1-310-30-3500	Business Travel	1,328	5,579	4,000	7,119	8,000	
100-52-1-310-30-3600	Dues & Subscription	492	295	1,500	0	1,500	
100-52-1-310-30-3700	Business Training	2,805	4,195	4,000	2,935	4,000	
100-52-1-310-30-3800	Mayor's Youth Council			15,000	0	15,000	
100-53-1-310-30-1100	General Operating	5,833	6,239	6,000	3,150	6,000	
100-57-1-310-30-9000	Contingency	397	414	2,000	249	2,000	
	Operating Expenses	**14,579**	**22,132**	**50,665**	**19,713**	**51,783**	**0**
TOTAL MAYOR		**29,584**	**39,430**	**68,255**	**32,644**	**72,059**	**0**

NOTES: FY 2024

100-52-1-310-30-3800 Mayor's Youth Council
100-52-1-310-30-1200 Professional Services

COMMISSIONERS

Account #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual as of 03.31.24	2025 Request	2025 CM Approved
100-51-1-110-31-1100	Salaries	38,656	48,001	48,000	35,078	48,000	
100-51-1-110-31-2200	Social Security	2,957	3,672	3,675	2,683	3,675	
100-51-1-110-31-2400	Retirement	5,741	6,263	7,709	5,782	5,608	
100-51-1-110-31-2700	Worker's Comp	9,167	10,000	10,000	7,500	15,000	
	Personal Services	**56,522**	**67,937**	**69,384**	**51,043**	**72,283**	**0**
100-52-1-110-31-3100	Liability Insurance	4,294	5,352	6,693	5,020	7,000	
100-52-1-110-31-3510	Travel/Train Dist#1	213	0	10,000	257	10,000	
100-52-1-110-31-3520	Travel/Train Dist#2	4,696	6,051	10,000	3,685	10,000	
100-52-1-110-31-3530	Travel/Train Dist#3	5,808	11,083	10,000	13,167	10,000	
100-52-1-110-31-3540	Travel/Train Dist#4	213	1,083	10,000	0	10,000	
100-52-1-110-31-3550	Travel/Train Dist#5	3,507	4,337	10,000	3,824	10,000	
100-52-1-110-31-3600	Dues & Subscription	1,337	1,377	5,000	0	5,000	
100-53-1-110-31-1100	General Operating	4,851	5,586	8,000	5,470	8,000	
100-57-1-110-31-9000	Contingency	1,151	2,067	7,000	880	7,000	
	Operating Expenses	**26,071**	**36,936**	**76,693**	**32,303**	**77,000**	**0**
TOTAL COMMISSIONERS		**82,593**	**104,873**	**146,077**	**83,346**	**149,283**	**0**

GENERAL FUND - EXECUTIVE DIVISION

ELECTIONS

Account #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual as of 03.31.24	2025 Request	2025 CM Approved
100-52-1-530-73-1200	Professional Services	16,424	0	10,000	0	10,000	
100-53-1-530-73-1100	General Operating	0	0				
TOTAL ELECTIONS		**16,424**	**0**	**10,000**	**0**	**10,000**	**0**

CITY ATTORNEY

Account #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual as of 03.31.24	2025 Request	2025 CM Approved
100-52-1-530-74-1200	Professional Services	141,613	115,768	130,000	91,128	130,000	
TOTAL CITY ATTORNEY		**141,613**	**115,768**	**130,000**	**91,128**	**130,000**	**0**

CITY AUDITOR

Account #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual as of 03.31.24	2025 Request	2025 CM Approved
100-52-1-560-75-1200	Professional Services	36,500	28,700	39,000	79,400	42,000	
TOTAL CITY AUDITOR		**36,500**	**28,700**	**39,000**	**79,400**	**42,000**	**0**

MUNICIPAL COURT JUDGE

Account #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual as of 03.31.24	2025 Request	2025 CM Approved
100-52-2-650-76-1200	Professional Services	70,963	70,979	72,000	51,825	72,000	
TOTAL MUNICIPAL COURT JUDGE		**70,963**	**70,979**	**72,000**	**51,825**	**72,000**	**0**

TAX COMMISIONER

Account #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual as of 03.31.24	2025 Request	2025 CM Approved
100-52-1-545-77-1200	Professional Services	30,000	30,000	30,000	30,000	30,000	
TOTAL TAX COMMISIONER		**30,000**	**30,000**	**30,000**	**30,000**	**30,000**	**0**

****only paid 1x a year**

GENERAL FUND - EXECUTIVE DIVISION

CITY MANAGER

Account #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual as of 03.31.24	2025 Request	2025 CM Approved
100-51-1-320-32-1100	Salaries	111,419	80,736	218,400	168,921	236,959	
100-51-1-320-32-1300	Overtime					1,000	
100-51-1-320-32-2100	Health Insurance	12,761	14,430	30,741	23,056	29,717	
100-51-1-320-32-2101	Life Insurance	390	430	570	428	629	
100-51-1-320-32-2200	Social Security	8,238	5,988	16,708	12,607	18,127	
100-51-1-320-32-2400	Retirement	23,508	25,645	34,455	25,841	19,929	
100-51-1-320-32-2700	Workers' Comp. Ins.	5,500	6,000	8,000	6,000	20,961	
.	**Personal Services**	**161,816**	**133,229**	**308,874**	**236,853**	**327,322**	**0**
100-52-1-320-32-1200	Professional Services	0	0	2,000	0	2,000	
100-52-1-320-32-2320	Lease Purchase	49	0	200	0	200	
100-52-1-320-32-3100	Liability Insurance	2,577	3,211	4,016	3,012	11,039	
100-52-1-320-32-3200	Communication	1,862	2,987	2,100	2,420	3,500	
100-52-1-320-32-3500	Business Travel	1,018	272	6,000	7,075	6,000	
100-52-1-320-32-3600	Dues & Subscriptions	1,696	576	500	0	500	
100-52-1-320-32-3700	Business Training	810	1,540	5,000	7,090	5,000	
100-53-1-320-32-1100	General Operating	4,404	3,825	5,000	2,367	5,000	
100-57-1-320-32-9000	Contingency	13,726	6,750	25,000	4,623	15,000	
	Operating Expenses	**26,141**	**19,162**	**49,816**	**26,587**	**48,239**	**0**
TOTAL CITY MANAGER		**187,957**	**152,391**	**358,690**	**263,439**	**375,561**	**0**

GENERAL FUND - EXECUTIVE DIVISION

Business Integration/Information Technology

Account #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual as of 03.31.24	2025 Request	2025 CM Approved
100-51-1-570-33-1100	Salaries	61,036	6,285	7,500	4,640	41,746	
100-51-1-570-33-1300	Overtime	1,056				1,000	
100-51-1-570-33-2100	Health Insurance	6,380				9,906	
100-51-1-570-33-2101	Life Insurance	157				79	
100-51-1-570-33-2200	Social Security	4,747	481	500	355	3,194	
100-51-1-570-33-2400	Retirement	11,567	12,618	12,000	9,000	6,000	
100-51-1-570-33-2700	Workers' Comp. Ins.	3,667	0	0			
	Personal Services	**88,610**	**19,384**	**20,000**	**13,995**	**61,924**	**0**
100-52-1-570-33-1200	Professional Services		250,190	210,000	247,669	330,225	
100-52-1-570-33-1300	Maint./Tech. Service	146,081	71,056	57,000	11,112	15,000	
100-52-1-570-33-2320	Lease Payments						
100-52-1-570-33-3100	Liability Insurance	2,517					
100-52-1-570-33-3200	Communication	576					
100-52-1-570-33-3500	Business Travel	0					
100-52-1-570-33-3700	Business Training	0					
100-53-1-570-33-1100	General Operating	588					
100-53-1-570-33-1270	Gas	42					
100-53-1-570-33-1600	Small Equipment						
	Operating Expense	**149,804**	**321,246**	**267,000**	**258,781**	**345,225**	**0**
100-54-1-570-33-2400	Computers/Printers						
100-54-1-570-33-2450	IT Computers/Equipme	13,571	24,925	18,000	12,841	16,000	
100-54-1-570-33-2500	Equipment	19,168	28,243	30,000	30,865	30,000	
	Capital Outlay	**32,739**	**53,168**	**48,000**	**43,707**	**46,000**	**0**
TOTAL BUS INTEGRATION/IT OPERATIO		**271,153**	**393,798**	**335,000**	**316,482**	**453,149**	**0**
TOTAL EXECUTIVE DIVISION		**866,787**	**935,939**	**1,189,022**	**948,265**	**1,334,052**	**0**

HOTEL/MOTEL FUND SUMMARY

Revenues				
Hotel/Motel Tax Fund	**2024 Budget**	**2025 Budget**	**Difference**	**%**
Hotel/Motel Tax Revenue	$ 511,674	$ 596,000	$ 84,326	16.48%
Total	**$ 511,674**	**$ 596,000**	**$ 84,326**	**16.48%**

Expenditures				
Hotel/Motel Tax Fund	**2024 Budget**	**2025 Budget**	**Difference**	**%**
Personal Services	$ 67,834	$ 88,014	$ 20,180	29.75%
Operating Expenses	$ 176,840	$ 150,986	$ (25,854)	-14.62%
Reimburse General Fund	$ 267,000	$ 357,000	$ 90,000	33.71%
Total	**$ 511,674**	**$ 596,000**	**$ 84,326**	**16.48%**

CITY AUDITORIUM FUND SUMMARY

Revenues				
City Auditorium Fund	**2024 Budget**	**2025 Budget**	**Difference**	**%**
Rental Income	$ 32,000	$ 37,000	$ 5,000	15.63%
Cleaning Fee	$ 11,000	$ 13,000	$ 2,000	18.18%
Reimb from General Fund	$ -	$ -	$ -	
Total	**$ 43,000**	**$ 50,000**	**$ 7,000**	**16.28%**

Expenditures				
City Auditorium Fund	**2024 Budget**	**2025 Budget**	**Difference**	**%**
Personal Services	$ 11,842	$ 12,918	$ 1,076	0.00%
Operating Expenses	$ 31,158	$ 37,082	$ 5,924	0.00%
Capital Outlay	$ -	$ -	$ -	
Total	**$ 43,000**	**$ 50,000**	**$ 7,000**	**16.28%**

HOTEL MOTEL FUND

Special Revenue Fund 275 Hotel/Motel Fund Revenues							
Account #	Revenue Source	2022 Actual	2023 Actual	2024 Budget	2024 Actual as of 03.31.24	2025 Request	2025 CM Approved
275-31-4100	Hotel/Motel Revenue	479,032	511,066	484,294	389,511	530,000	
275-31-4110	Hotel/Motel via Internet Revenue	13,205	28,137	27,380	309	40,000	
275-31-4120	Tourism	0	0		25,120	26,000	
	TOTAL HOTEL/MOTEL REVENUE	**492,237**	**539,203**	**511,674**	**414,941**	**596,000**	**0**

Hotel/Motel Fund Expenditures

Expenditures	Account Number	2022 Actual	2023 Actual	2024 Budget	2024 Actual as of 03.31.24	2025 Request	2025 CM Approved
275-51-7-540-59-1100	Salaries	45,910	50,283	47,466	42,988	57,417	
275-51-7-540-59-1300	Overtime				111	1,000	
275-51-7-540-59-2100	Health Insurance	6,381	7,215	7,144	5,358	9,906	
275-51-7-540-59-2101	Life Insurance	114	124	125	94	224	
275-51-7-540-59-2200	Social Security	3,375	3,738	3,581	3,272	4,392	
275-51-7-540-59-2400	Retirement	6,891	7,518	7,518	5,639	9,835	
275-51-7-540-59-2700	Worker's Comp	1,833	2,000	2,000	1,500	5,240	
275-51-7-540-59-2900	Health Savings Account	0			0	0	
	Personal Services	**64,504**	**70,877**	**67,834**	**58,961**	**88,014**	**0**
275-52-7-540-59-1300	Maintenance	2,954	2,773	3,000	0	3,000	
275-52-7-540-59-3100	Liability Insurance	859	1069	1070	803	2760	
275-52-7-540-59-3200	Communication	2,495	2,187	2,500	0	0	
275-52-7-540-59-3300	Advertising	125,965	96,960	94,000	80,478	77,226	
275-52-7-540-59-3500	Business Travel	2,730	3,155	3,500	3,284	4,500	
275-52-7-540-59-3700	Business Training	2,407	3,789	3,500	1,227	4,500	
275-52-7-540-59-4000	Events/Sponsorships						
275-53-7-540-59-1000	Promotional Items	14,730	14,794	15,000	11,802	15,000	
275-53-7-540-59-1100	General Operating	3,666	4,502	4,000	2,226	4,000	
275-53-7-540-59-1270	Gas	400	0	500	0		
275-57-7-540-10-5000	Tourism Convention & Trade Sh	49,779	29,628	49,770	41,957	40,000	
275-57-7-540-10-9300	Reimburse General Fund	295,342	323,522	267,000	233,892	357,000	
	Operating Expenses	**501,326**	**482,379**	**443,840**	**375,669**	**507,986**	**0**
	TOTAL HOTEL/MOTEL EXPENDITURES	**565,830**	**553,257**	**511,674**	**434,630**	**596,000**	**0**

CITY AUDITORIUM FUND

FUND 555 - CC MCCRAY CITY AUDITORIUM							
Account #	Revenue Source	2022 Actual	2023 Actual	2024 Budget	2024 Actuals as of 03.31.24	2025 Request	2025 CM Approved
555-38-1000	Rental Income	15,950	24,100	32,000	18,600	37,000	
555-38-3000	Rental Deposits				0		
555-38-1010	Cleaning Fee	6,400	15,475	11,000	10,275	13,000	
555-39-1200	Reimb from General Fund				0		
TOTAL CITY AUDITORIUM REVENUE		**22,350**	**39,575**	**43,000**	**28,875**	**50,000**	**0**

Account #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actuals as of 03.31.24	2025 Request	2025 CM Approved
555-51-7-565-60-1100	Salaries	19,489	26,845	11,000	21,183	12,000	
555-51-7-565-60-1300	Overtime	0			0	0	
555-51-7-565-60-2200	Social Security	1,405	1,930	842	1,479	918	
	Personal Services	**20,894**	**28,775**	**11,842**	**22,661**	**12,918**	**0**
555-52-7-565-60-1200	Professional Services	1,250	2,211	1,512	652	1,500	
555-52-7-565-60-2200	Repairs/Maint Bldg	2,891	1,604	1,952	1,751	1,952	
555-52-7-565-60-3100	Liability Insurance	859	1,071	750	563	1,100	
555-52-7-565-60-3200	Communication	1,087	295	1,800	918	1,260	
555-52-7-565-60-3300	Advertising	0			0		
555-53-7-565-60-1100	General Operating	1,134	1,147	2,000	1,584	2,112	
555-53-7-565-60-1200	Utilities	21,218	21,621	23,144	21,868	29,158	
	Operating Expenses	**28,439**	**27,949**	**31,158**	**27,335**	**37,082**	**0**
555-54-7-565-60-2300	Furniture & Fixtures	0			0		
555-54-7-565-60-2500	Equipment	0			0		
	Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
TOTAL AUDITORIUM EXPENDITURES		**49,332**	**56,724**	**43,000**	**49,996**	**50,000**	**0**

GENERAL FUND - FINANCE

Administration

Account #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual as of 03.31.24	2025 Request	2025 CM Approved
100-51-1-515-34-1100	Salaries	136,555	186,293	178,422	100,972	136,854	
100-51-1-515-34-1300	Overtime	461	383	1,000	91	1,000	
100-51-1-515-34-2100	Health Insurance	25,523	28,860	23,056	17,292	19,811	
100-51-1-515-34-2101	Life Insurance	467	512	427	320	363	
100-51-1-515-34-2200	Social Security	10,072	13,692	13,649	7,533	10,469	
100-51-1-515-34-2400	Retirement	27,916	30,454	25,705	19,279	15,987	
100-51-1-515-34-2700	Worker's Comp. Ins.	7,333	8,000	6,000	4,500	10,480	
	Personal Services	**208,327**	**268,195**	**248,259**	**149,986**	**194,964**	**0**
100-52-1-515-34-1300	Maint./Tech. Service	0	0	500	0	500	
100-52-1-515-34-2320	Lease Purchase	425	619	750	464	750	
100-52-1-515-34-3100	Liability Insurance	3,436	4,282	2,677	2,008	5,520	
100-52-1-515-34-3200	Communication	6,055	4,382	3,500	4,761	6,500	
100-52-1-515-34-3300	Advertising	1,461	2,400	2,500	1,088	2,500	
100-52-1-515-34-3400	Municipal Code Supp.	11,522	11,540	6,000	2,597	5,000	
100-52-1-515-34-3500	Business Travel	1,527	3,628	4,000	1,802	4,000	
100-52-1-515-34-3600	Dues & Subscriptions	10	416	600	120	400	
100-52-1-515-34-3700	Business Training	1,880	3,034	4,500	1,275	4,500	
100-53-1-515-34-1100	General Operating	6,015	5,310	4,500	2,402	4,500	
100-53-1-580-34-1100	Record Management	1,550	1,500	1,500	2,185	3,000	
100-57-1-515-34-9000	Contingency	0		62,780	0		
	Operating Expenses	**33,880**	**37,111**	**93,807**	**18,702**	**37,170**	**0**
100-54-1-515-34-2300	Furniture & Equipment						
100-54-1-515-34-2500	Equipment						
	Capital Outlay						
TOTAL ADMINISTRATION		**242,207**	**305,306**	**342,066**	**168,687**	**232,134**	**0**

GENERAL FUND - FINANCE

Purchasing

Account #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual as of 03.31.24	2025 Request	2025 CM Approved
100-51-1-517-49-1100	Salaries	150,844	134,289	129,545	94,343	134,077	
100-51-1-517-49-1300	Overtime	938	142	1,000	96	1,000	
100-51-1-517-49-2100	Health Insurance	19,142	21,645	21,431	16,073	29,717	
100-51-1-517-49-2101	Life Insurance	358	333	330	248	355	
100-51-1-517-49-2200	Social Security	11,331	9,953	9,460	6,885	10,257	
100-51-1-517-49-2400	Retirement	21,633	23,600	19,860	14,895	15,663	
100-51-1-517-49-2700	Workers' Comp. Ins.	5,500	6,000	6,000	4,500	15,721	
100-51-1-517-49-2900	Health Svgs Account	0					
	Personal Services	**209,746**	**195,962**	**187,626**	**137,040**	**206,790**	**0**
100-52-1-517-49-2320	Lease Purchase	3,902	3,902	3,902	1,301	1,500	
100-52-1-517-49-3100	Liability Insurance	4,975	6,495	8,108	6,081	8,280	
100-52-1-517-49-3200	Communication	2,646	2,911	3,300	2,193	3,300	
100-52-1-517-49-3300	Advertising	1,675	3,219	2,000	497	1,800	
100-52-1-517-49-3500	Business Travels	894	1,015	2,000	1,616	3,000	
100-52-1-517-49-3600	Dues & Subscriptions	617	954	1,150	656	1,150	
100-52-1-517-49-3700	Business Training	305	325	2,000	800	2,500	
100-53-1-517-49-1100	General Operating	4,480	2,350	4,900	2,272	4,900	
100-53-1-517-49-1270	Gas	0	352	500	171	650	
100-55-1-517-49-1300	Garage M & R	319	455	500	311	650	
	Operating Expenses	**19,814**	**21,977**	**28,360**	**15,897**	**27,730**	**0**
100-54-1-517-49-2200	Vehicle Purchase						
100-54-1-517-49-2300	Furniture/Fixtures					600	
100-54-1-517-49-2400	Computer/Printer					500	
100-54-1-517-49-2500	Equipment						
	Capital Outlay	**0**	**0**	**0**	**0**	**1,100**	**0**
TOTAL PURCHASING		**229,560**	**217,938**	**215,986**	**152,937**	**235,620**	**0**

NOTES: FY 2025

NOTES:

Business Training

Asking for additional funds for purchasing certification & traini

Uniform

Asking for new line item to cover shirts, pants, and shoes foı

9 shirts (3 per employee) + 3 pants + 1 pair of shoes

Garage M&R

Asking for additional funds to clean 2 fleet cars monthly.

Computer/Printer

Purchase of a laptop for Purchasing Mgr.

Lease Purchase

Both Fleet vehicles should be paid off as of 10/2023

Furniture/Fixtures

Chairs for Mamie and Keresa

GENERAL FUND - FINANCE

Accounting

Account #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual as of 03.31.24	2025 Request	2025 CM Approved
100-51-1-535-67-1100	Salaries	144,446	203,334	170,955	167,323	239,412	
100-51-1-535-67-1300	Overtime	4,542	5,523	5,000	3,367	5,000	
100-51-1-535-67-2100	Health Insurance	31,904	36,075	38,426	28,820	59,434	
100-51-1-535-67-2101	Life Insurance	469	512	432	324	636	
100-51-1-535-67-2200	Social Security	11,096	15,525	14,490	12,396	18,315	
100-51-1-535-67-2400	Retirement	28,281	30,852	25,838	19,379	27,968	
100-51-1-535-67-2700	Workers' Comp Insuran	9,167	10,000	10,000	7,500	31,441	
	Personal Services	**229,906**	**301,821**	**265,141**	**239,108**	**382,206**	**0**
100-52-1-535-67-2320	Lease Purchase Paymen	345	0	750	464	750	
100-52-1-535-67-3100	Liability Insurance	4,294	5,352	8,031	6,023	16,559	
100-52-1-535-67-3200	Communication	37,892	32,981	31,000	25,899	31,000	
100-52-1-535-67-3500	Business Travel	0	0	4,000	0	4,000	
100-52-1-535-67-3600	Dues & Subscriptions	50	288	500	150	500	
100-52-1-535-67-3700	Business Training	299	0	3,500	0	3,500	
100-53-1-535-67-1100	General Operating	35,468	21,572	24,555	7,931	20,000	
	Operating Expenses	**78,348**	**60,193**	**72,336**	**40,468**	**76,309**	**0**
100-54-1-535-67-2300	Furniture & Fixtures						
100-54-1-535-67-2500	Equipment						
	Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
TOTAL ACCOUNTING		**308,254**	**362,014**	**337,477**	**279,576**	**458,515**	**0**
TOTAL FINANCE		**780,021**	**885,258**	**895,529**	**601,200**	**926,269**	**0**

GENERAL FUND - HUMAN RESOURCES

Account #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual as of 03.31.24	2025 Request	2025 CM Approved
100-51-1-540-36-1100	Salaries	120,760	146,730	158,000	114,432	166,110	
100-51-1-540-36-1300	Overtime	388	280	400	19	400	
100-51-1-540-36-2100	Health Insurance	19,142	21,645	23,056	17,292	29,717	
100-51-1-540-36-2101	Life Insurance	348	414	393	295	441	
100-51-1-540-36-2200	Social Security	9,146	11,218	11,845	8,600	12,707	
100-51-1-540-36-2400	Retirement	21,037	22,949	23,697	17,773	19,405	
100-51-1-540-36-2700	Worker's Comp. Ins.	5,500	6,000	6,000	4,500	15,721	
100-51-1-540-36-2910	Wellness Program	17,771	8,552	25,000	13,926	65,760	
100-51-1-540-36-2920	Employee Incentive	3,602	2,482	4,000	1,859	2,000	
	Personal Services	**197,695**	**220,270**	**252,391**	**178,696**	**312,261**	**0**
100-52-1-540-36-1200	Professional Services	5,359	6,026	6,000	573		
100-52-1-540-36-1300	Maint./Tech. Service	46,830	50,029	50,000	45,224	7,000	
100-52-1-540-36-2320	Lease Payments	49					
100-52-1-540-36-3100	Liability Insurance	2,577	3,461	4,016	3,012	8,279	
100-52-1-540-36-3200	Communication	1,568	1,666	1,600	1,475	1,800	
100-52-1-540-36-3300	Advertising	834	480	800	0	0	
100-52-1-540-36-3500	Business Travel	1,280	1,871	2,000	1,201	3,000	
100-52-1-540-36-3600	Dues & Subscriptions	345	550	700	41	700	
100-52-1-540-36-3700	Business Training	2,411	3,764	3,000	1,733	6,000	
100-53-1-540-36-1100	General Operating	4,717	4,070	5,000	2,573	5,000	
	Operating Expenses	**65,969**	**71,916**	**73,116**	**55,833**	**31,779**	**0**
100-54-1-540-36-2300	Furniture/Fixtures						
100-54-1-540-36-2400	Computer/Printers						
100-54-1-540-36-2500	Equipment						
	Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
TOTAL HUMAN RESOURCES		**263,664**	**292,186**	**325,507**	**234,529**	**344,040**	**0**

LIABILITY FUND

Internal Service Funds
Liability Insurance Fund 600

Account #	Revenue Source	2022 Actual	2023 Actual	2024 Budget	2024 Actuals as of 03.31.24	2025 Request	2025 CM Approved
600-34-9200	All Funds Contribution	335,472	429,565	665,424	404,948	643,580	
600-38-9000	Liability Misc. Revenue	13,611	15,762	0	6,600	8,800	
TOTAL LIABILITY REVENUE		**349,083**	**445,327**	**665,424**	**411,548**	**652,380**	**0**

Expenditures	Account Number	2022 Actual	2023 Actual	2024 Budget	2024 Actuals as of 03.31.24	2025 Request	2025 CM Approved
600-52-9-020-11-3100	Premium Auto	165,942	205,571	242,800	242,052	271,513	
600-52-9-021-11-3100	Premium Liability	60,111	62,479	92,000	89,965	100,818	
600-52-9-022-11-3100	Premium Property	172,688	213,841	297,180	247,849	277,489	
600-52-9-023-11-3100	Claims Payment	28,411	56,652	33,444	2,285	2,560	
600-52-9-027-11-3100	Liability Litigation	0			0		
TOTAL LIABILITY EXPENDITURES		**427,152**	**538,542**	**665,424**	**582,151**	**652,380**	**0**

HEALTH INSURANCE FUND

Internal Service Funds
Health Insurance Fund 601

Account #	Revenue Source	2022 Actual	2023 Actual	2024 Budget	2024 Actuals as of 03.31.24	2025 Request	2025 CM Approved
601-38-9000	City Premium	1,301,891	1,457,790	1,457,790	1,190,280	2,109,906	
601-38-9001	Miscellaneous Revenue	5,134	1,014	5,000	734	978	
601-38-9010	Employee Premiums	480,807	473,410	460,909	363,557	484,743	
601-38-9020	Retirees	0	3,835	5,000	1,118	1,490	
601-38-9030	City Life Insurance	22,454	24,046	23,330	18,081	24,299	
601-38-9040	UMR Stop/Loss Reims	0			0	0	
601-38-9050	Voluntary Premiums	75,228	78,929	0	73,103	97,471	
601-38-9060	Health Savings Account	0		75,000	0	0	
TOTAL HEALTH INS REVENUE		**1,885,512**	**2,039,025**	**2,027,029**	**1,646,873**	**2,718,887**	**0**

Expenditures	Account Number	2022 Actual	2023 Actual	2024 Budget	2024 Actuals as of 03.31.24	2025 Request	2025 CM Approved
601-52-9-024-12-1010	MMSI Insurance Claim	0			0		
601-52-9-025-12-1030	Insurance Fee	1,634,899	1,800,037	1,902,029	1,481,323	2,590,887	
601-52-9-024-12-1040	Administration Fee	9,010	9,053	12,000	7,528	13,000	
601-52-9-024-12-1050	UMR Stop/Loss Reinsu	0			0	0	
601-52-9-024-12-1060	Broker Fees	0			0	0	
601-52-9-025-12-3100	City Life Insurance	16,868	33,416	23,000	11,865	25,000	
601-52-9-025-12-3400	Voluntary Prem. Emplo	44,470	0	90,000	0	90,000	
601-52-9-025-12-3500	Pori Fees/Transition Fe	0					
601-52-9-025-12-3600	Health Savings Account	0					
TOTAL HEALTH INS EXPENDITURES		**1,705,247**	**1,842,506**	**2,027,029**	**1,500,715**	**2,718,887**	**0**

RETIREMENT FUND

Internal Service Funds
Retirement Fund 602

Account #	Revenue Source	2022 Actual	2023 Actual	2024 Budget	2024 Actuals as of 03.31.24	2025 Request	2025 CM Approved
602-38-9000	Retirement Contribution	1,232,282	1,345,297	1,345,797	999,544	1,099,348	
TOTAL RETIREMENT REVENUE		**1,232,282**	**1,345,297**	**1,345,797**	**999,544**	**1,099,348**	**0**

Expenditures	Account Number	2022 Actual	2023 Actual	2024 Budget	2024 Actuals as of 03.31.24	2025 Request	2025 CM Approved
602-57-9-023-15-3000	Retirement Payments	1,395,080	1,323,093	1,345,797	843,247	1,099,348	
TOTAL RETIREMENT EXPENDITURES		**1,395,080**	**1,323,093**	**1,345,797**	**843,247**	**1,099,348**	**0**

WORKERS COMPENSATION FUND

Worker's Compensation Fund 603

Account #	Revenue Source	2022 Actual	2023 Actual	2024 Budget	2024 Actuals as of 03.31.24	2025 Request	2025 CM Approved
603-38-9000	Miscellaneous Revenue	0			1,000	0	
603-39-1000	All Funds Contribution	407,000	440,000	485,000	333,000	1,183,560	
TOTAL WORKERS COMP REVENUE		**407,000**	**440,000**	**485,000**	**334,000**	**1,183,560**	**0**

Expenditures	Account Number	2022 Actual	2023 Actual	2024 Budget	2024 Actuals as of 03.31.24	2025 Request	2025 CM Approved
603-52-9-023-18-3100	Expend for all Claims	330,772	251,891	450,000	481,743	613,974	
603-52-9-025-12-1030	Premiums	195,063	503,788		421,179	561,572	
603-52-9-027-18-1100	Administration Cost	26,080	28,512	35,000	6,010	8,014	
)TAL WORKERS COMP EXPENDITURES		**551,915**	**784,190**	**485,000**	**908,932**	**1,183,560**	**0**

The City is now fully insured but still has a few claims that neeed to be closed with Corvel.

GENERAL FUND - POLICE

Administration

	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual as of 03.31.24	2025 Request	2025 CM Approved
100-51-3-210-38-1100	Salaries	409,705	408,753	423,515	322,091	240,037	
100-51-3-210-38-1300	Overtime	3,235	3,676	4,000	4,583	4,000	
100-51-3-210-38-2100	Health Insurance	44,665	50,505	53,796	40,347	29,717	
100-51-3-210-38-2101	Life Insurance	987	1,111	964	723	637	
100-51-3-210-38-2200	Social Security	30,026	29,349	32,399	23,783	18,363	
100-51-3-210-38-2400	Retirement	59,394	64,794	57,903	43,427	28,041	
100-51-3-210-38-2700	Workers' Comp. Ins.	12,833	14,000	14,000	10,500	15,721	
	Personal Services	**560,845**	**572,188**	**586,577**	**445,454**	**336,516**	**0**
100-52-3-210-38-1200	Professional Services	6,999	6,838	7,000	3,334	7,000	
100-52-3-210-38-1300	Maint./Tech. Service	500	150	250	0	250	
100-52-3-210-38-2200	Repairs/Maint. Bldg.	735	194	250	0	250	
100-52-3-210-38-3100	Liability Insurance	10,809	14,060	17,556	13,167	8,279	
100-52-3-210-38-3200	Communication	2,030	6,132	1,000	15,999	25,000	
100-52-3-210-38-3500	Business Travel	5,192	5,912	6,000	5,682	6,000	
100-52-3-210-38-3600	Dues & Subscriptions	1,259	1,029	1,000	869	1,350	
100-52-3-210-38-3700	Business Training	4,884	4,405	5,000	1,522	5,000	
100-53-3-210-38-1100	General Operating	1,985	1,728	4,700	5,532	4,700	
100-53-3-210-38-1270	Gas	8,016	13,309	9,500	6,375	9,500	
100-53-3-210-38-1700	Uniforms	1,908	1,941	2,000	772	2,000	
100-55-3-210-38-1300	Garage M & R	1,462	2,076	1,800	3,303	2,000	
	Operating Expenses	**45,779**	**57,775**	**56,056**	**56,554**	**71,329**	**0**
100-54-3-210-38-2200	Vehicle Purchase						
100-54-3-210-38-2300	Furniture & Fixture						
100-54-3-210-38-2400	Computers/Printers						
100-54-3-210-38-2500	Equipment						
	Capital Outlay						
TOTAL ADMINISTRATION		**606,624**	**629,962**	**642,633**	**502,009**	**407,845**	**0**

Salaries - All Police Departments

		2022	2023	2024	2025	
Administration	Salaries	409,705	408,753	423,515	240,037	-
Criminal Investigation	Salaries	298,488	341,333	387,248	411,203	-
Uniform Patrol	Salaries	1,233,300	1,342,040	1,511,475	1,581,735	-
Support Services	Salaries	341,470	333,770	379,996	562,820	-
Training & Personnel	Salaries	57,021	82,924	54,509	57,833	-
Special Operations	Salaries	298,983	273,826	307,885	300,347	-
Grand Total	Salaries	2,638,966	2,782,645	3,064,628	3,153,975	

GENERAL FUND - POLICE

Criminal Investigation

Account #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual as of 03.31.24	2025 Request	2025 CM Approved
100-51-3-221-39-1100	Salaries	298,488	341,333	387,248	250,242	411,203	
100-51-3-221-39-1300	Overtime	1,392	2,011	4,000	2,899	4,000	
100-51-3-221-39-2100	Health Insurance	51,046	57,720	61,481	46,111	79,245	
100-51-3-221-39-2101	Life Insurance	878	1,008	874	655	1,092	
100-51-3-221-39-2200	Social Security	21,778	24,667	29,624	18,101	31,457	
100-51-3-221-39-2400	Retirement	52,939	57,752	52,405	39,304	48,037	
100-51-3-221-39-2700	Workers' Comp. Ins.	14,667	16,000	16,000	12,000	41,921	
	Personal Services	**441,188**	**500,491**	**551,632**	**369,311**	**616,955**	**0**
100-52-3-221-39-1200	Professional Services	11,914	8,051	5,500	4,548	5,500	
100-52-3-221-39-1300	Maint./Tech. Service	1,855	1,913	1,500	1,687	2,000	
100-52-3-221-39-2200	Repairs/Maint. Bldg.	14	408	250	238	200	
100-52-3-221-39-3100	Liability Insurance	13,266	17,320	21,622	16,216	22,079	
100-52-3-221-39-3200	Communication	9,769	7,856	6,000	3,930	7,000	
100-52-3-221-39-3500	Business Travel	2,603	2,276	2,500	2,489	2,500	
100-52-3-221-39-3600	Dues & Subscriptions	380	210				
100-52-3-221-39-3700	Business Training	1,997	1,935	2,000	1,995	2,000	
100-53-3-221-39-1100	General Operating	5,114	4,314	4,000	4,115	4,000	
100-53-3-221-39-1110	Chemicals	0	0	0			
100-53-3-221-39-1230	Utilities	4,404	4,471	4,500	5,009	7,000	
100-53-3-221-39-1270	Gas	15,463	12,685	9,500	6,804	9,500	
100-53-3-221-39-1600	Small Equipment	506	443	500	494	500	
100-53-3-221-39-1700	Uniforms	1,847	1,804	1,800	1,373	1,800	
100-55-3-221-39-1300	Garage M & R	4,332	5,625	3,800	5,378	6,000	
	Operating Expenses	**73,464**	**69,311**	**63,472**	**54,275**	**70,079**	**0**
100-54-3-221-39-2200	Vehicle Purchase						
100-54-3-221-39-2300	Furniture /Fixtures					40,000	
100-54-3-221-39-2400	Computers/Printers						
100-54-3-221-39-2500	Equipment					5,500	
	Capital Outlay					**9,100**	
TOTAL CRIMINAL INVESTIGATION		**514,652**	**569,802**	**615,104**	**423,586**	**696,134**	**0**

Notes FY2025:

100-54-3-221-39-2200 Vehicle Purchase Cost $45,500. Annual payment $9,100

100-54-3-221-39-2500 Equipment

GENERAL FUND - POLICE

Uniform Patrol

Account #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual as of 03.31.24	2025 Request	2025 CM Approved
100-51-3-223-40-1100	Salaries	1,233,300	1,342,040	1,511,475	1,004,058	1,581,735	
100-51-3-223-40-1300	Overtime	100,012	121,724	111,000	95,428	115,000	
100-51-3-223-40-2100	Health Insurance	210,564	238,095	261,296	195,972	336,792	
100-51-3-223-40-2101	Life Insurance	3,315	3,551	3,633	2,725	4,200	
100-51-3-223-40-2200	Social Security	98,331	107,180	112,759	80,368	121,003	
100-51-3-223-40-2400	Retirement	200,245	218,449	218,795	164,096	184,780	
100-51-3-223-40-2700	Workers' Comp. Ins.	60,500	66,000	68,000	51,000	178,166	
	Personal Services	**1,906,267**	**2,097,038**	**2,286,958**	**1,593,647**	**2,521,676**	**0**
100-52-3-223-40-1200	Professional Services	6,477	6,992	6,800	5,331	6,800	
100-52-3-223-40-1300	Maint./Tech. Service	3,113	3,182	2,500	13,793	16,500	
100-52-3-223-40-2320	Lease Payments	16,368					
100-52-3-223-40-3100	Liability Insurance	87,499	116,320	146,461	109,846	93,834	
100-52-3-223-40-3200	Communication	13,767	4,636	2,000	2,246	2,000	
100-52-3-223-40-3500	Business Travel	3,385	2,955	2,500	2,517	2,500	
100-52-3-223-40-3600	Dues & Subscriptions						
100-52-3-223-40-3700	Business Training	3,135	1,972	3,000	2,586	3,000	
100-53-3-223-40-1100	General Operating	5,517	4,110	4,500	3,157	4,500	
100-53-3-223-40-1110	Chemicals	281	665	750	750	750	
100-53-3-223-40-1270	Gas	108,451	129,978	90,000	68,540	90,000	
100-53-3-223-40-1600	Small Equipment	13,920	3,557	9,000	7,339	16,000	
100-53-3-223-40-1700	Uniforms	14,053	14,215	13,500	12,574	13,500	
100-55-3-223-40-1300	Garage M & R	44,095	37,386	36,000	22,151	36,000	
	Operating Expenses	**320,059**	**325,970**	**317,011**	**250,829**	**285,384**	**0**
100-54-3-223-40-2200	Vehicle Purchase					160,000	
100-54-3-223-40-2400	Computers/Printers						
100-54-3-223-40-2500	Equipment	235,800				34,000	
	Capital Outlay	**235,800**	**0**	**0**	**0**	**19,400**	**0**
TOTAL UNIFORM PATROL		**2,462,126**	**2,423,008**	**2,603,969**	**1,844,476**	**2,826,460**	**0**

Notes FY2025:

Salaries includes normal step increase and accelerated pay increases.

100-54-3-223-40-2200 Vehicle Purchase Cost $194,000. Annual payment $19,400

100-54-3-223-40-2500 Equipment

GENERAL FUND - POLICE

Support Services

Account #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual as of 03.31.24	2025 Request	2025 CM Approved
100-51-3-224-41-1100	Salaries	341,470	333,770	379,996	312,357	562,820	
100-51-3-224-41-1300	Overtime	4,239	4,032	5,000	8,786	5,000	
100-51-3-224-41-2100	Health Insurance	70,188	79,365	92,222	69,167	138,680	
100-51-3-224-41-2101	Life Insurance	857	937	937	703	1,442	
100-51-3-224-41-2200	Social Security	23,752	23,124	29,070	22,034	43,056	
100-51-3-224-41-2400	Retirement	53,637	58,514	58,688	44,016	63,430	
100-51-3-224-41-2700	Workers' Comp. Ins.	22,000	24,000	24,000	18,000	78,603	
	Personal Services	**516,143**	**523,743**	**589,913**	**475,062**	**893,031**	**0**
100-52-3-224-41-1200	Professional Services	1,416	1,500	1,500	1,627	2,000	
100-52-3-224-41-1300	Maint./Tech. Service	7,864	5,661	7,000	4,474	7,000	
100-52-3-224-41-2200	Repairs/Maint. Bldg.	1,382	1,185	1,500	430	1,500	
100-52-3-224-41-2320	Lease Payments	4,285	6,195	7,000	3,791	7,000	
100-52-3-224-41-3100	Liability Insurance	10,307	12,846	16,064	12,048	41,397	
100-52-3-224-41-3200	Communication	16,549	27,682	28,600	4,039	8,000	
100-52-3-224-41-3500	Business Travel	2,004	1,981	1,500	147	1,500	
100-52-3-224-41-3600	Dues & Subscriptions	73	4,620	400	251	400	
100-52-3-224-41-3700	Business Training	1,988	1,105	1,000	288	1,000	
100-53-3-224-41-1100	General Operating	15,253	16,412	17,000	13,163	17,000	
100-53-3-224-41-1230	Utilities	28,314	25,201	28,000	24,435	36,000	
100-53-3-224-41-1600	Small Equipment	983	929	1,000	235	1,000	
100-53-3-224-41-1700	Uniforms	2,000	1,987	2,000	1,640	2,000	
	Operating Expenses	**92,418**	**107,303**	**112,564**	**66,569**	**125,797**	**0**
100-54-3-224-41-2200	Vehicle Purchase						
100-54-3-224-41-2300	Furniture /Fixtures						
100-54-3-224-41-2500	Equipment						
	Capital Outlay						
TOTAL SUPPORT SERVICES		**608,561**	**631,046**	**702,477**	**541,631**	**1,018,828**	**0**

GENERAL FUND - POLICE

Training & Personnel

Account #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual as of 03.31.24	2025 Request	2025 CM Approved
100-51-3-240-42-1100	Salaries	57,021	82,924	54,509	45,446	57,833	
100-51-3-240-42-1300	Overtime	0	1,149		0	0	
100-51-3-240-42-2100	Health Insurance	6,381	7,215	7,685	5,764	9,906	
100-51-3-240-42-2101	Life Insurance	116	145	137	103	154	
100-51-3-240-42-2200	Social Security	3,872	5,837	4,170	2,883	4,424	
100-51-3-240-42-2400	Retirement	7,049	7,690	8,268	6,201	6,756	
100-51-3-240-42-2700	Workers' Comp. Ins.	1,833	2,000	2,000	1,500	5,240	
100-51-3-240-42-2900	Health Savings Account						
	Personal Services	**76,272**	**106,960**	**76,769**	**61,896**	**84,313**	**0**
100-52-3-240-42-1200	Professional Services	10,689	10,100	4,500	7,564	10,000	
100-52-3-240-42-1300	Maint./Tech. Service	0	0	100	0	100	
100-52-3-240-42-3100	Liability Insurance	1,658	2,165	2,703	2,027	2,760	
100-52-3-240-42-3200	Communication	976	440	500	360	500	
100-52-3-240-42-3500	Business Travel	23,048	38,591	21,600	12,602	24,000	
100-52-3-240-42-3600	Dues & Subscriptions	180	90	250	0	250	
100-52-3-240-42-3700	Business Training	11,612	6,933	9,000	14,027	16,000	
100-53-3-240-42-1100	General Operating	2,942	1,670	3,000	2,994	3,000	
100-53-3-240-42-1110	Chemicals						
100-53-3-240-42-1270	Gas						
100-53-3-240-42-1600	Small Equipment	674	1,606	1,500	1,205	1,500	
100-53-3-240-42-1700	Uniforms	1,311	2,060	1,300	628	1,300	
100-55-3-240-42-1300	Garage M & R						
	Operating Expenses	**53,089**	**63,655**	**44,453**	**41,407**	**59,410**	**0**
100-54-3-240-42-2200	Vehicle Purchase						
100-54-3-240-42-2400	Computers & Printers						
100-54-3-240-42-2500	Equipment						
	Capital Outlay						
TOTAL TRAINING & PERSONNEL		**129,361**	**170,615**	**121,222**	**103,304**	**143,723**	**0**

GENERAL FUND - POLICE

Special Operations

Account #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual as of 03.31.24	2025 Request	2025 CM Approved
100-51-3-229-46-1100	Salaries	298,983	273,826	307,885	226,721	300,347	
100-51-3-229-46-1300	Overtime	19,548	8,140	15,000	10,265	15,000	
100-51-3-229-46-2100	Health Insurance	38,284	43,290	46,111	34,583	49,528	
100-51-3-229-46-2101	Life Insurance	711	388	816	612	797	
100-51-3-229-46-2200	Social Security	23,543	20,279	23,553	17,405	22,977	
100-51-3-229-46-2400	Retirement	42,875	46,772	47,786	35,840	35,087	
100-51-3-229-46-2700	Workers' Comp. Ins.	11,000	12,000	12,000	9,000	26,201	
	Personal Services	**434,944**	**404,696**	**453,151**	**334,425**	**449,937**	**0**
100-52-3-229-46-1200	Professional Services	8,884	11,786	9,000	7,863	12,000	
100-52-3-229-46-1300	Maint./Tech. Service		0	1,000	2,572	1,500	
100-52-3-229-46-3100	Liability Insurance	7,552	9,706	12,124	9,093	13,800	
100-52-3-229-46-3200	Communication	0	502	1,500	367	1,500	
100-52-3-229-46-3500	Business Travel	2,836	4,628	3,000	2,081	3,000	
100-52-3-229-46-3600	Dues & Subscriptions	914	1,175	1,500	600	1,500	
100-52-3-229-46-3700	Business Training	2,916	2,767	2,500	2,632	2,500	
100-53-3-229-46-1100	General Operating	3,006	3,049	3,000	2,186	3,000	
100-53-3-229-46-1110	Chemicals	0	0	500	0	500	
100-53-3-229-46-1230	Utilities	0		3,500	0	6,000	
100-53-3-229-46-1270	Gas	588	847	4,000	811	4,000	
100-53-3-229-46-1600	Small Equipment	3,650	14,480	5,400	8,095	5,400	
100-53-3-229-46-1700	Uniforms	1,146	1,595	1,800	429	1,800	
100-55-3-229-46-1300	Garage M & R	2,059	1,906	3,000	427	3,000	
	Operating Expenses	**33,550**	**52,444**	**51,824**	**37,157**	**59,500**	**0**
100-54-3-229-46-2200	Vehicle Purchase					40,000	
100-54-3-229-46-2500	Equipment					5,500	
	Capital Outlay					**9,100**	
TOTAL SPECIAL OPERATIONS		**468,494**	**457,139**	**504,975**	**371,583**	**518,537**	**0**
TOTAL POLICE DEPARTMENT		**4,789,818**	**4,881,574**	**5,190,380**	**3,786,588**	**5,611,527**	**0**

FY2025 Notes Salary Considerations

Highest Priority – Additional $1.00 per hour x 6 Record Techs = $12,480 per year

Specialty Pay -Terminal Agency Coordinator Certifications @ 7.5% increase x 2=$4,639.96 per year

Specialty Pay- Instructor Certifications @ 2.5% increase x 10 =$16,000 per year

Originally, we had 14 total salaried employees with all being on a 2080 schedule

Transitioned 8 from a 2080 schedule to a 2236 schedule in 2021

6 employees remain 2080

Additional salary to transition the remaining 6 employees from a 2080 schedule to a 2236 schedule =$33,380 per year

100-54-3-229-46-2200 Vehicle Purchase Cost $45,500 Vehicle Payment $9,100

100-54-3-229-46-2500 Equipment

GENERAL FUND - FIRE

Account #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual as of 03.31.24	2025 Request	2025 CM Approved
100-51-3-500-48-1100	Salaries	2,117,910	2,208,185	2,342,368	1,682,362	2,505,853	
100-51-3-500-48-1300	Overtime	268,294	258,966	180,000	185,920	190,000	
100-51-3-500-48-2100	Health Insurance	344,559	389,610	415,000	311,250	564,623	
100-51-3-500-48-2101	Life Insurance	5,363	5,956	5,916	4,437	6,653	
100-51-3-500-48-2200	Social Security	172,899	173,026	179,191	131,895	191,698	
100-51-3-500-48-2400	Retirement	321,248	350,453	354,771	266,078	292,735	
100-51-3-500-48-2700	Workers' Comp. Ins.	99,000	108,000	108,000	81,000	298,690	
	Personal Services	**3,329,273**	**3,494,196**	**3,585,246**	**2,662,942**	**4,050,252**	**0**
100-52-3-500-48-1200	Professional Services	5,316	5,869	6,000	2,482	6,000	
100-52-3-500-48-1300	Maint./Tech. Service	7,359	7,749	33,500	8,927	33,500	
100-52-3-500-48-2200	Repairs/Maint. Bldg.	0					
100-52-3-500-48-2320	Lease Purchase	31,769	75,807	75,996	57,201	77,000	
100-52-3-500-48-3100	Liability Insurance	62,850	87,075	92,750	77,397	157,310	
100-52-3-500-48-3200	Communication	31,003	23,929	28,000	18,319	28,000	
100-52-3-500-48-3500	Business Travels	5,941	7,681	7,000	2,017	10,000	
100-52-3-500-48-3600	Dues & Subscriptions	2,595	1,185	3,300	960	3,300	
100-52-3-500-48-3700	Business Training	893	1,879	2,000	797	3,000	
100-53-3-500-48-1000	Gen Oper-Fire Preventio	2,759	4,043	3,500	0	3,500	
100-53-3-500-48-1100	General Operating	15,786	17,851	16,000	12,180	16,000	
100-53-3-500-48-1230	Utilities	45,932	48,375	47,000	50,143	55,000	
100-53-3-500-48-1270	Gas	31,120	40,029	35,000	19,724	35,000	
100-53-3-500-48-1600	Small Equipment	7,243	7,911	6,000	4,536	6,000	
100-53-3-500-48-1700	Uniforms	13,041	18,501	19,000	15,518	19,000	
100-55-3-500-48-1300	Garage M & R	32,433	19,008	21,000	19,123	25,000	
	Operating Expense	**296,041**	**366,891**	**396,046**	**289,323**	**477,610**	**0**
100-54-3-500-48-2200	Vehicles (Purchase/Mair	484,044					
100-54-3-500-48-2500	Equipment	26,040	53,589	32,500	113,430	70,000	
100-54-3-500-48-2510	Equip-Homeland Grant						
	Capital Outlay	**510,084**	**53,589**	**32,500**	**113,430**	**14,000**	**0**
TOTAL FIRE DEPARTMENT		**4,135,397**	**3,914,676**	**4,013,792**	**3,065,695**	**4,541,862**	**0**

NOTES: FY 2025

100-52-3-500-48-2320 **Lease Purchase**

Note 1: Copier Maintenance $500 x 12= $600

Note 2: Fire Truck 2022 $6.283.01 x 12= $75.396.12

100-54-3-500-48-2500 **Equipment**

$4,000 Replace damaged/non-compliant hose

$28,000 PPE for new hires

$32,000 Replace non-compliant PPE

$6,000 Replace furniture at Station #3

100-52-3-500-48-3100 **Liability Insurance**

$10,000 Firefighter Cancer Policy through GMA

$ unknown PTSD policy passed Ga House and

is going to Ga Senate

GENERAL FUND - PUBLIC WORKS DIVISION

Public Works Office

Account #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual as of 03.31.24	2025 Request	2025 CM Approved
100-51-4-100-51-1100	Salaries	102,559	117,235	111,386	87,299	117,241	
100-51-4-100-51-1300	Overtime	112	38	500	90	500	
100-51-4-100-51-2100	Health Insurance	12,761	14,430	15,370	11,527	19,811	
100-51-4-100-51-2101	Life Insurance	261	285	285	214	311	
100-51-4-100-51-2200	Social Security	7,581	8,542	8,521	6,367	8,969	
100-51-4-100-51-2400	Retirement	15,767	17,200	17,200	12,900	13,696	
100-51-4-100-51-2700	Workers' Comp. Ins.	3,667	4,000	4,000	3,000	10,480	
	Personal Services	**142,708**	**161,730**	**157,262**	**121,397**	**171,008**	**0**
100-52-4-100-51-2320	Lease Purchase	49	55	200	171	250	
100-52-4-100-51-3100	Liability Insurance	1,718	2,141	2,677	2,000	5,520	
100-52-4-100-51-3200	Communication	3,922	5,490	5,580	2,988	5,580	
100-52-4-100-51-3500	Business Travels	0	0	1,500	0	1,500	
100-52-4-100-51-3600	Dues & Subscriptions	0	0	250	0	250	
100-52-4-100-51-3700	Business Training	0	740	1,000	254	1,000	
100-53-4-100-51-1100	General Operating	1,069	1,198	1,500	305	1,500	
100-53-4-100-51-1230	Utilites	38,162	26,833	40,000	23,530	35,000	
100-53-4-100-51-1700	Uniforms					300	
100-57-4-100-51-9000	Contingency					0	
	Operating Expenses	**44,920**	**36,456**	**52,707**	**29,248**	**50,900**	**0**
100-54-4-100-51-2300	Furniture/Fixtures					0	
100-54-4-100-51-2500	Equipment					0	
	Capital Outlay	**0**	**0**	**0**		**0**	**0**
TOTAL PUBLIC WORKS OFFICE		**187,628**	**198,186**	**209,969**	**150,646**	**221,908**	**0**

GENERAL FUND - PUBLIC WORKS DIVISION

Highways & Streets

Account #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual as of 03.31.24	2025 Request	2024 CM Approved
100-51-4-200-52-1100	Salaries	477,666	536,175	642,338	503,505	815,719	
100-51-4-200-52-1300	Overtime	1,828	2,437	5,000	1,812	5,000	
100-51-4-200-52-2100	Health Insurance	127,614	144,300	153,704	115,278	257,547	
100-51-4-200-52-2101	Life Insurance	1,416	1,592	1,513	1,135	2,166	
100-51-4-200-52-2200	Social Security	34,251	38,631	49,139	37,038	62,402	
100-51-4-200-52-2400	Retirement	84,432	92,108	90,651	67,988	95,293	
100-51-4-200-52-2700	Workers' Comp. Ins.	40,333	44,000	44,000	33,000	136,245	
	Personal Services	**767,541**	**859,243**	**986,345**	**759,757**	**1,374,372**	**0**
100-52-4-200-52-2320	Lease Purchase	5,862	5,862	5,862	4,396	5,862	
100-52-4-200-52-3100	Liability Insurance	36,482	47,630	59,462	44,597	71,755	
100-52-4-200-52-3200	Communication	1,611	1,598	2,500	865	2,500	
100-52-4-200-52-3500	Business Travels	650	0	1,000	0	1,000	
100-52-4-200-52-3600	Dues & Subscriptions	0	0	170	0	170	
100-52-4-200-52-3700	Business Training	0	0	1,000	255	1,000	
100-52-4-200-52-3850	Contract Labor	39,597	23,078	50,000	17,546	50,000	
100-53-4-200-52-1100	General Operating	8,839	9,727	9,000	9,075	11,000	
100-53-4-200-52-1110	Chemicals	3,336	1,683	2,500	3,651	5,000	
100-53-4-200-52-1120	Chemicals-Mosquito	27,762	26,827	35,000	0	35,000	
100-53-4-200-52-1230	Utilities	4,438	9,298	12,000	13,410	20,000	
100-53-4-200-52-1270	Gas	59,989	102,806	80,000	56,486	80,000	**0**
100-53-4-200-52-1600	Small Equipment	2,356	1,492	3,000	350	3,000	
100-53-4-200-52-1700	Uniforms	3,343	4,343	5,700	1,133	5,700	
100-55-4-200-52-1300	Garage M & R	108,779	142,404	100,000	87,852	100,000	
100-57-4-200-52-9000	Contingency					0	
	Operating Expenses	**303,043**	**376,748**	**367,194**	**239,616**	**391,987**	**0**
100-54-4-200-52-2200	Vehicle Purchase					0	
100-54-4-200-52-2400	Computer/Printer					0	
100-54-4-200-52-2500	Equipment					250,000	
	Capital Outlay	**0**	**0**	**0**	**0**	**25,000**	**0**
TOTAL HIGHWAYS & STREETS		**1,070,584**	**1,235,991**	**1,353,539**	**999,373**	**1,791,359**	**0**
					Capital	250,000	
					Operations	1,541,359	

NOTES: FY 2025

100-53-4-200-52-1230 Utilities - Cost increase for l

100-53-4-200-52-1110 Chemicals - Cost increase for spraying ROW's

100-54-4-200-52-2500 Equipment - This sweeper is a 2007 and is 17 years old

100-52-4-200-52-2320 Lease Purchase

Note: (2) 2018 Massey Mower $35,520.00 @ 4.12% for 7yrs

Monthly payment estimate is $488.47 x 12 = $5,861.64 Paid in Full 3.2025

GENERAL FUND - PUBLIC WORKS DIVISION

Cemetery

Account #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual as of 03.31.24	2025 Request	2024 CM Approved
100-51-4-950-66-1100	Salaries	106,994	147,827	201,230	114,196	209,866	
100-51-4-950-66-1300	Overtime	47	59	1,000	82	1,000	
100-51-4-950-66-2100	Health Insurance	12,761	14,430	15,370	11,527	19,811	
100-51-4-950-66-2101	Life Insurance	373	428	422	317	238	
100-51-4-950-66-2200	Social Security	8,023	11,098	15,394	8,709	16,055	
100-51-4-950-66-2400	Retirement	21,897	23,888	24,814	18,610	10,477	
100-51-4-950-66-2700	Workers' Comp Insurance	16,500	18,000	18,000	13,500	47,162	
	Personal Services	**166,595**	**215,729**	**276,230**	**166,942**	**304,609**	**0**
100-52-4-950-66-2200	Repairs & Maint. Building	0				0	
100-52-4-950-66-3100	Liability Insurance	10,928	14,012	17,504	13,128	24,838	
100-52-4-950-66-3200	Communication	1,305	1,788	1,800	1,342	1,800	
100-52-4-950-66-3850	Contract Labor	0	0	18,798	0	20,000	
100-53-4-950-66-1100	General Operating	4,995	4,047	5,000	3,397	5,000	
100-53-4-950-66-1110	Chemicals	0	0	150	0	150	
100-53-4-950-66-1230	Utilities	7,019	6,367	6,500	4,921	6,500	
100-53-4-950-66-1270	Gas	4,586	5,379	5,000	3,734	5,000	
100-53-4-950-66-1600	Small Equipment	0	700	1,000	684	1,000	
100-53-4-950-66-1700	Uniforms	277	711	700	0	700	
100-55-4-950-66-1300	Garage M & R	8,638	9,383	7,500	8,270	10,000	
	Operating Expenses	**37,747**	**42,388**	**63,952**	**35,475**	**74,988**	**0**
100-54-4-950-66-1300	New Buildings					0	
100-54-4-950-66-2200	Vehicles					0	
100-54-4-950-66-2500	Equipment		29,500	31,202	30,786	32,000	
	Capital Outlay	**0**	**29,500**	**31,202**	**30,786**	**32,000**	**0**
TOTAL CEMETERY		**204,343**	**287,617**	**371,384**	**233,203**	**411,597**	**0**
TOTAL PUBLIC WORKS DIVISION		**1,462,554**	**1,721,794**	**1,934,892**	**1,383,222**	**2,424,864**	**0**

NOTES: FY 2025

100-52-4-950-66-3850 Contract Labor - Prison Labor

CITY GARAGE FUND

Internal Service Fund 606
City Garage Fund Revenues

Account #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actuals as of 03.31.24	2025 Request	2025 CM Approved
606-34-9200	All Funds Contributions	408,785	397,036	432,594	324,445	468,447	
TOTAL CITY GARAGE		**408,785**	**397,036**	**432,594**	**324,445**	**468,447**	**0**

City Garage Fund Expenditures

Account #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actuals as of 03.31.24	2025 Request	2025 CM Approved
606-51-4-800-68-1100	Salaries	238,593	251,783	253,531	179,452	261,349	
606-51-4-800-68-1300	Overtime	800	502	500	232	500	
606-51-4-800-68-2100	Health Insurance	38,284	43,290	46,111	34,583	59,434	
606-51-4-800-68-2101	Life Insurance	593	647	647	485	694	
606-51-4-800-68-2200	Social Security	17,669	18,612	19,395	13,413	19,993	
606-51-4-800-68-2400	Retirement	35,726	38,974	38,976	29,232	30,531	
606-51-4-800-68-2700	Workers' Comp Insurance	11,000	12,000	12,000	9,000	31,441	
606-51-4-800-68-2900	Health Savings Account				0	0	
	Personal Services	**342,665**	**365,808**	**371,160**	**266,398**	**403,942**	**0**
606-52-4-800-68-1200	Professional Services	6,336	3,000	3,600	0	3,600	
606-52-4-800-68-1300	Maint. & Technical Serv.				0	0	
606-52-4-800-68-2200	Repairs/Maint. Building				0	0	
606-52-4-800-68-3100	Liability Insurance	8,351	10,801	13,489	10,117	16,560	
606-52-4-800-68-3200	Communication	1,706	795	1,600	578	1,600	
606-52-4-800-68-3600	Dues & Subscriptions	2,999	4,499	6,545	5,135	6,545	
606-53-4-800-68-1100	General Operating	8,305	6,005	7,500	5,516	7,500	
606-53-4-800-68-1110	Chemicals	304	0	1,400	0	1,400	
606-53-4-800-68-1115	Fleet Cost-Warehouse	7,880	10,669	12,000	-4,524	12,000	
606-53-4-800-68-1230	Utilities	2,785			0	0	
606-53-4-800-68-1270	Gas	31,179	4,366	4,000	2,407	4,000	
606-53-4-800-68-1600	Small Equipment	1,444	2,362	3,000	681	3,000	
606-53-4-800-68-1700	Uniforms	3,329	3,780	3,800	2,211	3,800	
606-55-4-800-68-1300	Garage M & R	3,585	9,969	4,500	2,386	4,500	
606-57-4-800-68-9000	Contingency				0	0	
	Reimb General Fund	0			0	0	
	Operating Expenses	**78,203**	**56,248**	**61,434**	**24,507**	**64,505**	**0**
606-54-4-800-68-2200	Vehicle Purchase					0	
606-54-4-800-68-2400	Computers & Printers					0	
606-54-4-800-68-2500	Equipment					0	
	Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
TOTAL CITY GARAGE		**420,868**	**422,056**	**432,594**	**290,905**	**468,447**	**0**

GENERAL FUND - COMMUNITY IMPROVEMENT

Waycross Animal Services

Account #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual as of 03.31.24	2025 Request	2025 CM Approved
100-51-3-910-56-1100	Salaries	117,965	103,476	140,213	91,839	155,604	
100-51-3-910-56-1300	Overtime	3,782	13,389	3,500	2,168	3,500	
100-51-3-910-56-2100	Health Insurance	25,523	28,860	35,720	26,790	49,528	
100-51-3-910-56-2101	Life Insurance	341	370	370	277	413	
100-51-3-910-56-2200	Social Security	8,880	8,721	10,451	7,047	11,904	
100-51-3-910-56-2400	Retirement	20,225	22,064	21,940	16,455	18,178	
100-51-3-910-56-2700	Workers' Comp. Ins.	9,167	10,000	10,000	7,500	26,201	
	Personal Services	**185,884**	**186,880**	**222,194**	**152,077**	**265,328**	**0**
100-52-3-910-56-1200	Professional Services	55,579	45,940	45,000	21,799	45,000	
100-52-3-910-56-2200	Repairs/Maint. Bldg.	350	911	500	1,362	400	
100-52-3-910-56-1300	Maint./Tech. Service	112	449	1,000	110	1,000	
100-52-3-910-56-2320	Lease Purchase	3,436				0	
100-52-3-910-56-3100	Liability Insurance	518	4,282	6,693	5,020	13,800	
100-52-3-910-56-3200	Communication	32	485	500	363	500	
100-52-3-910-56-3300	Advertisement	0	150	200	0	100	
100-52-3-910-56-3500	Business Travels	0	209	1,500	0	1,500	
100-52-3-910-56-3600	Dues & Subscriptions	400	400	500	900	500	
100-52-3-910-56-3700	Business Training	0	0	1,500	0	1,500	
100-53-3-910-56-1100	General Operating	9,695	10,511	12,000	5,565	12,000	
100-53-3-910-56-1230	Utilities	15,563	18,319	19,000	15,744	19,000	
100-53-3-910-56-1270	Gas	1,678	2,902	2,000	1,698	2,000	
100-53-3-910-56-1600	Small Equipment	756	355	1,000	0	800	
100-53-3-910-56-1700	Uniforms	0	555	600	397	600	
100-55-3-910-56-1300	Garage M & R	0	0	300	0	0	
	Operating Expenses	**88,119**	**85,468**	**92,293**	**52,957**	**98,700**	**0**
100-54-3-910-56-2200	Vehicle Purchase					0	
100-54-3-910-56-2300	Furniture/Fixtures					0	
100-54-3-910-56-2400	Computer/Printer					0	
100-54-3-910-56-2500	Equipment					0	
	Capital Expenditure	**0**	**0**	**0**	**0**	**0**	**0**
TOTAL ANIMAL CONTROL		**274,003**	**272,348**	**314,487**	**205,033**	**364,028**	**0**

GENERAL FUND - COMMUNITY IMPROVEMENT

210 = Inspections Department

Account #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual as of 03.31.24	2025 Request	2025 CM Approved
100-51-7-210-57-1100	Salaries	219,330	263,162	187,491	190,530	224,645	
100-51-7-210-57-1300	Overtime	1,193	1,770	2,500	597	2,500	
100-51-7-210-57-2100	Health Insurance	31,904	36,075	35,720	26,790	59,434	
100-51-7-210-57-2101	Life Insurance	503	486	476	357	596	
100-51-7-210-57-2200	Social Security	15,306	17,883	13,546	12,894	17,185	
100-51-7-210-57-2400	Retirement	30,215	32,962	28,438	21,328	26,243	
100-51-7-210-57-2700	Workers' Comp. Ins.	9,167	10,000	10,000	7,500	31,441	
	Personal Services	**307,617**	**362,338**	**278,171**	**259,997**	**362,044**	**0**
100-52-7-210-57-1200	Professional Services	0	0	300	0	100	
100-52-7-210-57-2320	Lease Purchase	10,565	10,565	0	4,736	0	
100-52-7-210-57-3100	Liability Insurance	7,492	9,730	12,150	9,113	16,559	
100-52-7-210-57-3200	Communication	4,533	3,579	4,500	3,506	3,500	
100-52-7-210-57-3300	Advertisement	108	0	600	0	500	
100-52-7-210-57-3500	Business Travels	2,996	1,286	3,500	2,053	4,500	
100-52-7-210-57-3600	Dues & Subscriptions	159	235	500	472	500	
100-52-7-210-57-3700	Business Training	1,874	1,552	3,500	4,449	4,500	
100-53-7-210-57-1100	General Operating	1,081	1,316	2,000	377	1,500	
100-53-7-210-57-1270	Gas	4,031	4,453	4,000	1,981	3,200	
100-53-7-210-57-1600	Small Equipment	192	73	500	87	300	
100-53-7-210-57-1700	Uniforms	1,161	426	1,000	372	800	
100-55-7-210-57-1300	Garage M & R	1,514	696	1,000	823	800	
100-57-7-210-57-9030	Permit Refund		77	150	0	100	
	Operating Expenses	**35,707**	**33,988**	**33,700**	**27,968**	**36,859**	**0**
100-54-7-210-57-2200	Vehicle Purchase				0	0	
100-54-7-210-57-2300	Furniture/Fixtures				0	0	
100-54-7-210-57-2500	Equipment				0	0	
	Capital Expenditure	**0**	**0**	**0**	**0**	**0**	**0**
TOTAL INSPECTIONS DEPARTMENT		**343,324**	**396,326**	**311,871**	**287,965**	**398,903**	**0**

GENERAL FUND - COMMUNITY IMPROVEMENT

310 = Administration

Account #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual as of 03.31.24	2025 Request	2025 CM Approved
100-51-7-310-57-1100	Salaries	49,960	39,542	122,720	42,848	119,674	
100-51-7-310-57-1300	Overtime	155	216	700	46	700	
100-51-7-310-57-2100	Health Insurance	19,142	22,005	21,863	16,397	19,811	
100-51-7-310-57-2101	Life Insurance	259	296	283	212	317	
100-51-7-310-57-2200	Social Security	3,724	2,881	8,460	3,134	9,155	
100-51-7-310-57-2400	Retirement	16,275	17,754	17,754	13,316	13,980	
100-51-7-310-57-2700	Workers' Comp. Ins.	3,667	4,000	4,000	3,000	10,480	
	Personal Services	**93,181**	**86,694**	**175,780**	**78,952**	**174,117**	**0**
100-52-7-310-57-3100	Liability Insurance	2,577	3,211	4,016	3,012	5,518	
100-52-7-310-57-3200	Communication	1,356	1,742	2,000	1,633	2,000	
100-52-7-310-57-3300	Advertisement	1,044	895	1,500	50	1,000	
100-52-7-310-57-3500	Business Travels	248	818	2,000	417	2,000	
100-52-7-310-57-3600	Dues & Subscriptions	311	0	500	393	500	
100-52-7-310-57-3700	Business Training	229	649	1,500	1,123	1,500	
100-53-7-310-57-1100	General Operating	2,440	4,039	3,000	1,674	3,500	
100-53-7-310-57-1700	Uniforms	0		500	0	350	
100-57-7-310-57-9000	Contingency	0				0	
100-57-7-310-57-1270	Gas	0	0			0	
	Operating Expenses	**8,205**	**11,354**	**15,016**	**8,302**	**16,368**	**0**
100-54-7-310-57-2200	Vehicle Purchase	0	0	0	0	0	
100-54-7-310-57-2300	Furniture/Fixtures	0	0	0	0	0	
100-54-7-310-57-2400	Computer/Printer	0	0	0	0	0	
100-54-7-310-57-2500	Equipment	0	0	0	0	0	
	Capital Expenditure	**0**	**0**	**0**	**0**	**0**	**0**
TOTAL ADMINISTRATION		**101,386**	**98,048**	**190,796**	**87,254**	**190,485**	**0**
TOTAL COMMUNITY IMPROVEMENT		**718,713**	**766,722**	**817,154**	**580,253**	**953,416**	**0**

GENERAL FUND - ENGINEERING

Account #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual as of 03.31.24	2025 Request	2025 CM Approved
100-51-1-575-58-1100	Salaries	213,022	223,815	235,581	170,847	251,091	
100-51-1-575-58-1300	Overtime	1,651	310	1,800	153	1,800	
100-51-1-575-58-2100	Health Insurance	25,523	28,860	35,718	26,789	39,623	
100-51-1-575-58-2101	Life Insurance	501	552	546	410	621	
100-51-1-575-58-2200	Social Security	16,027	16,677	15,717	12,969	19,209	
100-51-1-575-58-2400	Retirement	30,247	32,996	32,994	24,746	27,327	
100-51-1-575-58-2700	Workers' Comp. Ins.	7,333	8,000	10,000	7,500	26,201	
	Personal Services	**294,304**	**311,210**	**332,356**	**243,412**	**365,872**	**0**
100-52-1-575-58-1200	Professional Services	341,890	67,236	30,000	3,381	30,000	
100-52-1-575-58-1300	Maint./Tech. Service	4,459	2,169	5,000	2,647	5,000	
100-52-1-575-58-2320	Lease Purchase				0	5,000	
100-52-1-575-58-3100	Liability Insurance	7,433	9,754	12,175	9,131	13,799	
100-52-1-575-58-3200	Communication	3,850	4,957	3,850	4,194	4,000	
100-52-1-575-58-3500	Business Travels	0	253	1,000	0	1,000	
100-52-1-575-58-3600	Dues & Subscriptions	1,479	1,555	2,100	946	2,100	
100-52-1-575-58-3700	Business Training	440	339	1,000	97	1,000	
100-53-1-575-58-1100	General Operating	4,233	2,166	2,500	1,494	2,500	
100-53-1-575-58-1270	Gas	1,675	1,883	2,000	895	2,000	
100-53-1-575-58-1600	Small Equipment	0				0	
100-53-1-575-58-1700	Uniforms	0				0	
100-55-1-575-58-1300	Garage M & R	417	73	750	7	750	
100-55-1-575-58-1400	Fleet Maintenance					0	
100-57-1-575-58-9000	Contingency					0	
	Operating Expenses	**365,875**	**90,387**	**60,375**	**22,792**	**67,149**	**0**
100-54-1-575-58-2200	Vehicle Purchase					0	
100-54-1-575-58-2300	Furniture/Fixtures					0	
100-54-1-575-58-2400	Computers & Printers					0	
100-54-1-575-58-2500	Equipment					0	
	Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
TOTAL ENGINEERING		**660,179**	**401,597**	**392,731**	**266,205**	**433,021**	**0**

Notes FY2025:

100-52-1-575-58-1200 **Professional Services** This is used for Survey's, Recording Deeds, and Alley closures

100-52-1-575-58-2320 **Lease Purchase** **This will be for the purchase of a new copier.**

This cost will be shared by Community Improvement.

GENERAL FUND - ENGINEERING

Traffic Engineering

Account #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual as of 03.31.24	2025 Request	2025 CM Approved
100-51-4-270-54-1100	Salaries	111,818	122,074	121,347	93,971	127,855	
100-51-4-270-54-1300	Overtime	7,437	5,723	7,500	4,510	7,500	
100-51-4-270-54-2100	Health Insurance	19,142	21,645	23,056	17,292	29,717	
100-51-4-270-54-2101	Life Insurance	286	312	312	234	340	
100-51-4-270-54-2200	Social Security	8,729	9,048	9,283	7,032	9,781	
100-51-4-270-54-2400	Retirement	17,177	18,738	18,740	14,055	14,937	
100-51-4-270-54-2700	Workers' Comp. Ins.	5,500	6,000	6,000	4,500	15,720	
	Personal Services	**170,088**	**183,540**	**186,238**	**141,594**	**205,850**	**0**
100-52-4-270-54-3100	Liability Insurance	4,975	6,495	8,108	6,081	8,280	
100-52-4-270-54-3200	Communication	1,083	161	2,000	474	2,000	
100-52-4-270-54-3500	Business Travels	0	0	500	0	1,500	
100-52-4-270-54-3700	Business Training	0	0	500	0	2,000	
100-53-4-270-54-1100	General Operating	2,671	2,152	3,000	1,932	3,000	
100-53-4-270-54-1230	Utilities	0			0	0	
100-53-4-270-54-1270	Gas	5,008	5,819	6,000	3,120	6,000	
100-53-4-270-54-1600	Small Equipment	1,007	843	1,000	867	1,000	
100-53-4-270-54-1610	Signs & Markings	19,341	28,367	30,000	20,702	40,000	
100-53-4-270-54-1700	Uniforms	530	590	600	162	600	
100-55-4-270-54-1300	Garage M & R	2,206	1,960	3,000	1,604	3,000	
100-55-4-270-54-1400	Fleet Maintenance					0	
	Operating Expenses	**36,820**	**46,387**	**54,708**	**34,942**	**67,380**	**0**
100-54-4-270-54-2200	Vehicle Purchase					0	
100-54-4-270-54-2300	Furniture/Fixtures					0	
100-54-4-270-54-2400	Computer/Printer					0	
100-54-4-270-54-2500	Equipment					0	
	Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
TOTAL TRAFFIC ENGINEERING		**206,908**	**229,927**	**240,946**	**176,536**	**273,230**	**0**

Notes FY2025:

100-53-4-270-54-1610	**Signs & Markings**	TRAVEL AND TRAINING COST HAS GONE UP
100-52-4-270-54-3500	**Business Travels**	TRAVEL AND TRAINING COST HAS GONE UP
100-52-4-270-54-3700	**Business Training**	

GENERAL FUND - ENGINEERING

Public Buildings

Account #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual as of 03.31.24	2025 Request	2025 CM Approved
100-51-1-565-71-1100	Salaries	88,822	88,956	94,474	70,154	98,512	
100-51-1-565-71-1300	Overtime	882	1,272	2,500	1,796	2,500	
100-51-1-565-71-2100	Health Insurance	19,142	21,645	23,056	17,292	29,717	
100-51-1-565-71-2101	Life Insurance	237	259	232	174	262	
100-51-1-565-71-2200	Social Security	6,312	6,786	7,227	5,351	7,536	
100-51-1-565-71-2400	Retirement	14,199	15,490	14,107	10,580	11,508	
100-51-1-565-71-2700	Workers' Comp Insurance	5,500	6,000	6,000	4,500	15,720	
	Personal Services	**135,094**	**140,408**	**147,596**	**109,847**	**165,755**	**0**
100-52-1-565-71-1300	Maint. & Technical Serv.	8,840	8,139	9,500	7,887	9,500	
100-52-1-565-71-2200	Repairs & Maint. Building	58,127	61,330	65,000	31,652	65,000	
100-52-1-565-71-2320	Lease Purchase Payments	1,839	1,839	1,600	1,379	1,600	
100-52-1-565-71-3100	Liability Insurance	4,975	6,495	8,108	6,081	8,280	
100-52-1-565-71-3200	Communication	15,589	12,549	12,800	11,325	12,800	
100-52-1-565-71-3500	Business Travel	0	0	160	0	1,500	
100-52-1-565-71-3700	Business Training	0	0	500	0	2,000	
100-53-1-565-71-1100	General Operating	1,684	1,739	2,000	782	2,000	
100-53-1-565-71-1125	General Op-City Hall	2,327	1,902	3,000	1,206	3,000	
100-53-1-565-71-1230	Utilities(CHALL/ARM/GRO	40,920	40,459	45,000	49,768	45,000	
100-53-1-565-71-1270	Gas	1,541	2,000	1,500	921	1,500	
100-53-1-565-71-1600	Small Equipment	1,438	1,504	1,500	927	1,500	
100-53-1-565-71-1700	Uniforms	779	901	800	214	800	
100-55-1-565-71-1300	Garage M & R	407	659	500	474	500	
100-55-1-565-71-1400	Fleet Maintenance					0	
	Operating Expenses	**138,465**	**139,517**	**151,968**	**112,615**	**154,980**	**0**
100-54-1-565-71-2200	Vehicles					0	
100-54-1-565-71-2300	Furniture & Fixtures					0	
100-54-1-565-71-2400	Computers & Printers					0	
100-54-1-565-71-2500	Equipment					0	
	Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
TOTAL PUBLIC BUILDINGS		**273,559**	**279,925**	**299,564**	**222,462**	**320,735**	**0**
TOTAL ENGINEERING DIVISION		**1,140,646**	**911,449**	**933,241**	**665,203**	**1,026,986**	**0**

Notes FY2025:

100-52-1-565-71-3500	**Business Travel**	TRAVEL AND TRAINING COST HAS GONE UP
100-52-1-565-71-3700	**Business Training**	TRAVEL AND TRAINING COST HAS GONE UP

GENERAL FUND - STREET LIGHTS

Account #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual as of 03.31.24	2025 Request	2025 CM Approved
100-53-4-260-77-1230	Utilities	395,856	378,542	365,000	302,098	405,000	
TOTAL STREET LIGHTS		**395,856**	**378,542**	**365,000**	**302,098**	**405,000**	**0**

GENERAL FUND - NON-OPERATING

Account #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual as of 03.31.24	2025 Request	2025 CM Approved
100-55-4-860-10-1130	City Garage Oper.	216,656	209,564	209,000	183,841	265,437	
100-55-4-860-10-1140	City Auditorium Fund	0	0		0		
100-55-4-900-10-1040	Reimburse Cemetery	0	0		0		
Total Non-Operating Internal Funds		**216,656**	**209,564**	**209,000**	**183,841**	**265,437**	**0**

Account #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual as of 03.31.24	2025 Request	2025 CM Approved
100-57-4-900-10-2040	Heritage Center/SFW	2,500	0	5,000	0	5,000	
100-57-4-900-10-2080	Concerted Services Inc.						
100-57-4-900-10-2092	Land Bank Authority	5,000	5,000	5,000	0	5,000	
100-57-7-520-10-2000	WWC Dev Auth.	50,000	50,000	50,000	37,500	50,000	
100-57-7-520-10-2010	SE Area Planning Comm.	16,850	17,199	18,000	12,882	18,000	
Total Non-Operating Contributions		**74,350**	**72,199**	**78,000**	**50,382**	**78,000**	**0**

Account #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual as of 03.31.24	2025 Request	2025 CM Approved
100-52-3-920-10-3900	Region 8HazMat-City of I	1,465	0	1,600	0	1,600	
100-52-3-920-10-4000	Code Red	6,986	7,336	7,500	7,922	7,500	
100-52-3-920-10-5000	Surplus Sales Gov Deals	10,964	4,301	5,500	10,084	5,500	
100-57-4-900-10-1050	Hotel/Motel Tax Prom.						
100-57-4-900-10-1300	Okefenokee Classic						
100-57-4-900-10-1340	City Events	31,767	33,645	30,000	33,534	45,000	
100-57-4-900-10-2400	Interest Payable - TANS						
100-57-4-900-10-2600	Unemployment Comp.		82	10,500	0	0	
100-57-4-900-10-2800	Retention Pond (BC Way	30,000	30,000	30,000	22,500	25,000	
100-61-9-030-10-8010	Misc. Bank Stmt Charges	6,360	10,940	7,000	11,985	7,000	
100-61-9-030-10-9000	Fund Balance						
100-57-9-900-10-9000	Training Center	47,302	43,744	35,000	42,622	45,000	
Total Non-Operating Other		**134,844**	**130,047**	**127,100**	**128,648**	**136,600**	**0**
TOTAL NON-OPERATING		**425,850**	**411,810**	**414,100**	**362,872**	**480,037**	**0**
TOTAL GENERAL FUND		**14,979,306**	**15,128,231**	**16,078,617**	**11,929,925**	**18,048,053**	**0**

WATER/SEWER FUND SUMMARY

Revenues

Water & Sewer Revenues	2024 Budget	2025 Budget	Difference	%
Water Service Fees	$ 2,500,000	$ 2,500,000	$ -	0.00%
Sewer Service Fees	$ 2,800,000	$ 2,800,000	$ -	0.00%
Water/Sewer Taps	$ 16,000	$ 13,000	$ (3,000)	-18.75%
Contract Extensions	$ 500	$ -	$ (500)	-100.00%
Reinstatement Charges	$ 120,000	$ 130,000	$ 10,000	8.33%
Loads to Disposal	$ 1,150,000	$ 1,300,000	$ 150,000	13.04%
Account Set up Fee	$ 15,000	$ 15,000	$ -	0.00%
Sewer Fees-Satilla W/S Authority	$ 312,000	$ 270,000	$ (42,000)	-13.46%
Utility Site Rental Fees	$ 160,000	$ -	$ (160,000)	-100.00%
Return Check Fees	$ 2,000	$ 2,500	$ 500	25.00%
Disconnect Fee	$ 120,000	$ 120,000	$ -	0.00%
Cash in Bank Interest	$ 5,000	$ 100	$ (4,900)	-98.00%
Collections Revenue	$ 500	$ 500	$ -	0.00%
Miscellaneous Revenue	$ 10,000	$ 300,000	$ 290,000	2900.00%
Total	**$ 7,211,000**	**$ 7,451,100**	**$ 240,100**	**3.33%**

Expenditures

Water & Sewer Expenditures	2024 Budget	2025 Budget	Difference	%
Water Plant	$ 4,654,586	$ 3,783,120	$ (871,466)	-18.72%
Non-Operating	$ 2,556,414	$ 3,667,980	$ 1,111,566	43.48%
Total	**$ 7,211,000**	**$ 7,451,100**	**$ 240,100**	**3.33%**

WATER/SEWER FUND

Water & Sewer Fund 505 Revenues

Account #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual as of 03.31.24	2025 Request	2025 CM Approved
505-34-4210	Water Service Fees	2,356,559	2,368,299	2,500,000	1,683,038	2,500,000	
505-34-4230	Sewer Service Fees	2,647,197	2,522,380	2,800,000	1,858,275	2,800,000	
505-34-4245	Surcharge WWTP Fee						
	Total Utility Service Fees	**5,003,756**	**4,890,679**	**5,300,000**	**3,541,313**	**5,300,000**	**0**
505-34-4212	Water Taps	5,709	5,049	10,000	2,396	4,000	
505-34-4240	Sewer Taps	6,806	6,338	6,000	6,690	9,000	
	Total Water/Sewer Taps	**12,515**	**11,387**	**16,000**	**9,086**	**13,000**	**0**
505-34-4214	Contract Extensions	0	0	500	0	0	
505-34-4215	Reinstatement Charges	114,219	117,678	120,000	98,050	130,000	
505-34-4216	Miscellaneous Revenue	351,789	318,210	10,000	1,569,627	300,000	
505-34-4217	Cash in Bank Interest	99	0	5,000	32	100	
505-34-4218	Loads to Disposal	1,266,478	1,150,661	1,150,000	1,029,143	1,300,000	
505-34-4219	Disconnect Fee	68,269	107,930	120,000	92,081	120,000	
505-34-4220	Account Set Up Fee	15,405	15,705	15,000	11,130	15,000	
505-34-4225	Collections Revenue	219	254	500	12	500	
505-34-4250	Sewer Fees-Satilla W/S Auth	337,546	308,014	312,000	177,875	270,000	
505-34-9300	Returned Check Fees	1,598	1,769	2,000	1,837	2,500	
505-38-1000	Utility Site Rental Fees	162,193	0	160,000	0	0	
	Total Miscellaneous Revenue	**2,317,816**	**2,020,220**	**1,895,000**	**2,979,785**	**2,138,100**	**0**
505-39-1200	Reimb: Capital Project Fund				0		
505-39-1210	Fund Balance				0		
505-39-1300	Reimb: General Fund				0		
	Total Reimbursements	**0**	**0**	**0**	**0**	**0**	**0**
TOTAL WATER & SEWER FUND		**7,334,087**	**6,922,286**	**7,211,000**	**6,530,184**	**7,451,100**	**0**

Water & Sewer Fund 505 Expenditures

Account #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual as of 03.31.24	2025 Request	2025 CM Approved
505-52-4-430-59-1200	Professional Services	14,098	9,876	20,000	5,316	10,000	
505-52-4-430-59-1300	Maint. & Technical Serv.	20,300	57	21,000	18,627	25,000	
505-52-4-430-59-2320	Lease Purchase	65,492	62,454	62,292	46,841	62,454	
505-52-4-430-59-3100	Liability Insurance	10,452	14,205	17,708	13,281	17,708	
505-52-4-430-59-3850	Contract Labor	2,591,448	2,681,746	2,668,586	2,031,048	2,708,064	
505-53-4-430-59-1100	General Operating	818	2,244	2,000	0	2,000	
505-53-4-430-59-1230	Utilities	474,245	422,400	440,000	467,675	615,375	
505-55-4-430-59-1300	Garage M & R	24,064	17,163	16,000	3,228	16,000	
505-55-4-430-59-1500	ESG Whse/Phone/Supplies	8,462	-9,467	0	3,976	4,000	
	Operating Expenses	**3,209,379**	**3,200,678**	**3,247,586**	**2,589,992**	**3,460,602**	**0**
505-54-4-430-59-2500	Equipment	53,639	4,200	55,000	0	55,000	
505-54-4-430-59-2540	Debt Service Capital Projec	152,618	253,381	1,198,000	76,205	101,607	
505-54-4-430-59-2550	Water Meters	0	30,503	8,000	14,933	19,911	
505-54-4-430-59-2560	Tank Maintenance Program	14,681	29,362	146,000	0	146,000	
	Capital Outlay	**220,939**	**317,447**	**1,407,000**	**91,139**	**322,518**	**0**
TOTAL WATER & SEWER OPERATIONS		**3,430,318**	**3,518,125**	**4,654,586**	**2,681,130**	**3,783,120**	**0**

Water & Sewer Fund 505 Non-Operating

Account #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual as of 03.31.24	2025 Request	2025 CM Approved
505-55-4-400-10-1130	City Garage Operations	102,196	98,842	98,842	74,131	107,034	
505-55-4-400-10-1140	Reimb: General Fd. Opr.	1,920,000	1,627,381	1,711,062	1,283,297	2,186,568	
505-57-4-400-10-9050	Refunds & Reimbursement	0	0	200	0	0	
505-58-4-300-10-1300	Prin Gefa CW00-001 & 98-L68WJ	63,305			0	0	
505-58-4-300-10-2000	GEFA Interest	39,183	34,787	31,000	26,919	35,900	
505-58-4-400-10-1300	Prin Gefa 2000-L36	602,047	323,325	324,941	0	0	
505-58-4-400-10-1325	Prin Gefa CW00-020	115,365	118,865	89,259	91,510	122,013	
505-58-4-400-10-1326	Principal GEFA DW2016105	0	0	126,110	0	0	
505-58-4-400-10-1400	GEFA CW09071PF60-Bar Screen				0		
505-58-4-400-10-2000	Int Gefa 2000-L36WJ	14,023	2,563		0		
505-58-4-400-10-2050	GEFA DW2016005 Int	124,481	125,293	0	94,505	126,007	
505-58-4-400-10-2055	GEFA DW2020009	87,534	3,290	100,000	4,434	5,912	
505-58-4-400-10-2056	GEFA CW2020002	55,985	266,533	75,000	1,391,056	695,528	
505-58-4-400-10-2057	GEFA CW2021041			0	273,345	273,345	
505-58-4-400-10-2058	GEFA DW2022007				37,500	50,000	
505-58-4-400-10-2059	GEFA CW2022008				37,500	50,000	
505-58-4-400-10-2060	GEFA DWDLSL2022089				11,755	15,674	
	TOTAL NON-OPERATING	**3,124,120**	**2,600,880**	**2,556,414**	**3,325,952**	**3,667,980**	**0**
	TOTAL W&S FUND EXPENDITURES	**6,554,437**	**7,255,466**	**7,918,675**	**6,007,082**	**7,451,100**	**0**

***GEFA CW2021041** STARTED IN FY24
***GEFA DW2022007** STARTED IN FY24
***GEFA CW2022008** STARTED IN FY24
***GEFA DWDLSL202** STARTED IN FY24

STORM WATER FUND

STORM WATER Fund 508 Revenues

Account #	Revenue Source	2022 Actual	2023 Actual	2024 Budget	2024 Actuals as of 03.31.24	2025 Request	2025 CM Approved
508-34-1000	Residential Fee	156,819	203,916	200,000	160,448	214,000	
508-34-1010	Non Residential Fee	344,040	550,615	550,000	410,427	547,000	
Total Stormwater Revenues		**500,859**	**754,531**	**750,000**	**570,875**	**761,000**	**0**

STORM WATER Fund 508 Expenditures

Account #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual as of 03.31.24	2025 Request	2025 CM Apptoved
508-51-4-410-53-1100	Salaries		157,601	213,221	138,706	236,916	
508-51-4-410-53-1300	Overtime		851	900	202	900	
508-51-4-410-53-2100	Health Insurance		43,290	46,111	34,583	59,434	
508-51-4-410-53-2101	Life Insurance		0	568	0	629	
508-51-4-410-53-2200	Social Security		11,890	16,312	10,379	18,124	
508-51-4-410-53-2400	Retirement		29,443	33,796	25,347	27,677	
508-51-4-410-53-2700	Worker's Comp		12,000	12,000	9,000	31,441	
508-51-4-410-53-3100	Liability Insurance		6,494	9,396	7,047	16,559	
	Personal Services	**0**	**261,569**	**332,304**	**225,264**	**391,680**	**0**
508-52-4-410-53-1200	Professional Services	18,185	225,128	233,246	66,099	60,000	
508-52-4-410-53-3850	Contract Labor				0	0	
508-52-4-410-53-3200	Communication		901	950	0	950	
508-52-4-410-53-3500	Business Travels		0	400	0	400	
508-52-4-410-53-3600	Dues & Subscriptions		0	500	0	500	
508-52-4-410-53-3700	Business Training		0	5,000	0	5,000	
508-53-4-220-53-1270	Gas		5,902	11,000	5,685	11,000	
508-53-4-410-53-1600	Small Equipment	0	6,472	15,000	4,842	15,000	
508-53-4-410-53-1700	Uniforms		2,807	2,500	263	2,500	
508-55-4-410-53-1300	Garage M & R		5,839	6,000	3,026	6,000	
508-53-4-410-59-1100	General Operating	0	852	600	1,079	1,200	
508-52-4-410-55-1000	Indirect Cost Allocations	470,082	75,000	75,000	56,250	75,000	
	Operating Expenses	**488,267**	**322,901**	**350,196**	**137,244**	**177,550**	**0**
508-54-4-410-53-1400	Infrastructure(Sidewalks)		9,738	30,000	2,146	30,000	
508-54-4-410-53-1410	Infrastructure(Patching)		28,292	30,000	21,625	30,000	
508-54-4-410-53-1420	Infrastructure(Culverts)		2,598	7,500	0	7,500	
508-54-4-410-53-1430	Infrastructure(Projects)				14,865	124,270	
508-54-4-410-53-2200	Vehicle Purchase				0	0	
508-54-4-410-59-2500	Equipment				0	0	
	Capital Outlay	**0**	**40,629**	**67,500**	**38,635**	**191,770**	**0**
TOTAL STORM WATER		**488,267**	**625,098**	**750,000**	**401,143**	**761,000**	**0**

NOTES: FY2025

508-52-4-410-53-1200	Professional Services	THIS WILL BE USED FOR SURVEY'S AND OTHER PROFESSIONAL SERVICES
508-54-4-410-53-1430	Infrastructure Projects	MOVED MONEY TO INFRASTRUCTURE (PROJECTS) SO WE CAN KEEP UP WITH EACH JOB LOCATION

WASTE MANAGEMENT FUND SUMMARY

Revenues

Waste Management Revenues	2024 Budget	2025 Budget	Difference	%
Residential Garbage Fees	$ 1,008,969	$ 1,016,345	$ 7,376	0.73%
Trash Collection Fees	$ 500,321	$ 500,300	$ (21)	0.00%
Dumpster Fees	$ 1,072,030	$ 1,072,000	$ (30)	0.00%
Reinstatement Charges	$ 45,000	$ 45,000	$ -	0.00%
Container Deposit	$ 325	$ 325	$ -	0.00%
Special Collections	$ 7,000	$ 7,000	$ -	0.00%
Disconnect/Connect Fee	$ 38,580	$ 41,325	$ 2,745	7.12%
Total	**$ 2,672,225**	**$ 2,682,295**	**$ 10,070**	**0.38%**

Expenditures

Waste Management Expenditures	2024 Budget	2025 Budget	Difference	%
Garbage & Yard Trash Collection	$ 1,514,395	$ 1,528,120	$ 13,725	0.91%
Brown/White Goods	$ 56,000	$ 45,000	$ (11,000)	-19.64%
Dumpster Collection	$ 995,200	$ 995,200	$ -	0.00%
Landfill Closure	$ 18,000	$ 18,000	$ -	0.00%
Non-Operating	$ 88,630	$ 95,975	$ 7,345	8.29%
Total	**$ 2,672,225**	**$ 2,682,295**	**$ 10,070**	**0.38%**

WASTE MANAGEMENT FUND

Waste Management Fund 540 Revenues

Account #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual as of 03.31.24	2025 Request	2025 CM Approved
540-34-4110	Residential Garbage Fees	967,243	971,628	1,008,969	732,879	1,016,345	
540-34-4115	Trash Collection Fees	481,238	481,199	500,321	362,766	500,300	
540-34-4120	Dumpster Fees	1,038,307	1,032,389	1,072,030	785,617	1,072,000	
540-34-4190	Reinstatement Fees	37,566	41,082	45,000	34,100	45,000	
540-34-4191	Garbage Container Violation				0		
540-34-4193	Container Deposit	325	675	325	0	325	
540-34-4195	Special Collections	6,786	3,596	7,000	2,034	7,000	
540-34-4200	Disconnect/Connect Fee	22,465	36,082	38,580	30,994	41,325	
TOTAL WASTE MANAGEMENT REVENUES		**2,553,929**	**2,566,650**	**2,672,225**	**1,948,391**	**2,682,295**	**0**

Note: The Reinstatement Fees and Disconnection Fees are 25% of collected revenue received in the

Waste Management Fund 540 - Garbage & Yard Trash Collection

Account #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual as of 03.31.24	2025 Request	2025 CM Approved
540-51-4-530-65-1100	Salaries	192,050	170,256	234,187	146,980	270,285	
540-51-4-530-65-1300	Overtime	2,646	853	3,000	760	1,000	
540-51-4-530-65-2100	Health Insurance	44,665	43,290	53,796	40,347	69,340	
540-51-4-530-65-2101	Life Insurance	564	615	602	452	718	
540-51-4-530-65-2200	Social Security	13,444	11,389	17,915	10,457	20,677	
540-51-4-530-65-2400	Retirement	33,570	36,622	35,893	26,920	31,575	
540-51-4-530-65-2700	Workers' Comp Ins.	12,833	14,000	14,000	10,500	36,682	
540-51-4-530-65-2900	Health Savings Account				0	0	
	Personal Services	**299,772**	**277,026**	**359,393**	**236,415**	**430,276**	**0**
540-52-4-530-65-1200	Professional Services	51,153	48,524	60,000	24,799	33,000	
540-52-4-530-65-2320	Lease Purchase Pymts.				0	0	
540-52-4-530-65-3100	Liability Insurance	13,207	17,344	21,648	16,236	21,648	
540-52-4-530-65-3200	Communication	891	786	1,500	677	1,000	
540-52-4-530-65-3500	Business Travel	259	0	500	0	500	
540-52-4-530-65-3600	Dues & Subscriptions	0	0	150	0	150	
540-52-4-530-65-3700	Business Training	500	0	500	255	500	
540-52-4-530-65-3850	Contract Labor	603,625	636,667	613,604	424,415	636,667	
540-53-4-530-65-1100	General Operating	2,920	2,311	3,500	1,139	1,500	
540-53-4-530-65-1110	Chemicals	0	0	700	0	700	
540-53-4-530-65-1230	Utilities				0	0	
540-53-4-530-65-1270	Gas	40,348	44,199	40,000	26,310	35,000	
540-53-4-530-65-1600	Small Equipment	0	0	500	0	500	
540-53-4-530-65-1700	Uniforms	1,199	1,938	2,400	318	2,400	
540-55-4-530-65-1000	Reimb:Gen. Fd. Opr.	325,000	365,000	365,000	273,750	320,000	
540-55-4-530-65-1300	Garage M & R	51,032	47,351	45,000	33,866	44,279	
540-57-4-530-65-9000	Contingency				0	0	
	Operating Expenses	**1,090,134**	**1,164,120**	**1,155,002**	**801,766**	**1,097,844**	**0**
540-54-4-530-65-2200	Vehicles Purchase		0		0	0	
540-54-4-530-65-2300	Furniture & Fixtures				0	0	
540-54-4-530-65-2500	Equipment				0	0	
	Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**
OTAL GARBAGE & TRASH COLLECTIONS		**1,389,906**	**1,441,146**	**1,514,395**	**1,038,181**	**1,528,120**	**0**

NOTES: FY2025

Equipment	540-54-4-530-65-2500	This will be for the purchase of a New Yard Trash Truck	$230,000
		This truck will replace a 2009 Pac-Mac Truck. This truck if 15 years old and is used dailey.	

Waste Management Fund 540

Account #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actuals as of 03.31.24	2025 Request	2025 CM Approved
540-52-4-530-70-3850	Contract Labor Brown/White	50,094	50,094	55,000	33,396	45,000	
540-57-4-530-70-2000	Transfer Station Tipping	0	0	1,000	0	0	
TOTAL BROWN/WHITE GOODS		**50,094**	**50,094**	**56,000**	**33,396**	**45,000**	**0**

DUMPSTER COLLECTION

Account #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actuals as of 03.31.24	2025 Request	2025 CM Approved
540-52-4-550-75-3850	Contract Labor	790,149	918,640	775,200	620,234	775,200	
540-55-4-550-75-1000	Reimb: General Fund	185,000	220,000	220,000	165,000	220,000	
TOTAL DUMPSTER COLLECTION		**975,149**	**1,138,640**	**995,200**	**785,234**	**995,200**	**0**

LANDFILL CLOSURE

Account #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actuals as of 03.31.24	2025 Request	2025 CM Approved
540-52-4-560-72-1200	Professional Services	11,835	12,151	15,000	11,326	15,000	
540-52-4-560-72-1300	Technical Services	2,764	1,990	3,000	0	3,000	
TOTAL LANDFILL CLOSURE		**14,599**	**14,141**	**18,000**	**11,326**	**18,000**	**0**

NON-OPERATING

Account #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actuals as of 03.31.24	2025 Request	2025 CM Approved
540-55-4-400-10-1130	City Garage Operations	89,933	88,630	88,630	66,472	95,975	
TOTAL NON-OPERATING		**89,933**	**88,630**	**88,630**	**66,472**	**95,975**	**0**
TOTAL WASTE MGMT. EXPENDITURES		**2,519,681**	**2,732,650**	**2,672,225**	**1,934,609**	**2,682,295**	**0**

TSPLOST 2018 FUND SUMMARY

Revenues

TSPLOST Revenues	2024 Budget	2025 Budget	Difference	%
Special Purpose Sales Tax Revenue	$ 3,900,000	$ 4,985,700	$ 1,085,700	27.84%
Interest Earned	$ 15,462	$ 14,300	$ (1,162)	0.00%
Fund Balance	$ 3,000,000	$ -	$ (3,000,000)	-100.00%
Total	**$ 6,915,462**	**$ 5,000,000**	**$ (1,915,462)**	**-27.70%**

Expenditures

TSPLOST Expenditures	2024 Budget	2025 Budget	Difference	%
Professional Services	$ 6,914,462	$ 5,000,000	$ (1,914,462)	-27.69%
Reserved	$ 1,000	$ -	$ (1,000)	-100.00%
Total	**$ 6,915,462**	**$ 5,000,000**	**$ (1,915,462)**	**-27.70%**

REGIONAL TSPLOST FUND SUMMARY

Revenues

Regional TSPLOST Revenues	2024 Budget	2025 Budget	Difference	%
Special Purpose Sales Tax Revenue	$ 306,038	$ 350,000	$ 43,962	14.36%
Interest Earned	$ 200	$ 702	$ 502	251.00%
Misc Revenue	$ -	$ -	$ -	
Fund Balance	$ -	$ 300,000	$ 300,000	
Total	**$ 306,238**	**$ 650,702**	**$ 344,464**	**112.48%**

Expenditures

Regional TSPLOST Expenditures	2024 Budget	2025 Budget	Difference	%
Professional Services	$ 306,238	$ 607,293	$ 301,055	98.31%
Lease Purchase	$ -	$ 43,409	$ 43,409	
Total	**$ 306,238**	**$ 650,702**	**$ 344,464**	**112.48%**

SPLOST 2014 FUND SUMMARY

Revenues

SPLOST Fund 2014	2024 Budget	2025 Budget	Difference	%
Special Purpose Sales Tax Revenue	$ -	$ -	$ -	
Interest Earned	$ -	$ 9,000	$ 9,000	
Fund Balance	$ -	$ 1,001,000	$ 1,001,000	
Total	**$ -**	**$ 1,010,000**	**$ 1,010,000**	

Expenditures

SPLOST Fund 2014 Expenditures	2024 Budget	2025 Budget	Difference	%
Engineering Projects	$ -	$ -	$ -	
Equipment	$ -	$ -	$ -	
Public Facility Im, Demo & Prop Acq	$ -	$ 950,000	$ 950,000	
Water/Sewer Rehab	$ -	$ -	$ -	
DWDA Projects	$ -	$ -	$ -	
City Parks Improvements	$ -	$ 60,000	$ 60,000	
Public Works Facility	$ -	$ -	$ -	
Total	**$ -**	**$ 1,010,000**	**$ 1,010,000**	

SPLOST 2023 FUND SUMMARY

Revenues

SPLOST Fund 2023	2024 Budget	2025 Budget	Difference	%
Special Purpose Sales Tax Revenue	$ -	$ 4,030,000	$ 4,030,000	
	$ -			
	$ -			
Total	**$ -**	**$ 4,030,000**	**$ 4,030,000**	

Expenditures

SPLOST Fund 2023 Expenditures	2024 Budget	2025 Budget	Difference	%
Bridges and Streets	$ -	$ 4,030,000	$ 4,030,000	
	$ -	$ -	$ -	
Total	**$ -**	**$ 4,030,000**	**$ 4,030,000**	

SPLOST/TSPLOST FUNDS

Special Revenue Fund 433
Special Purpose Local Option Sales Tax 2014 (SPLOST) Revenue

Account #	Revenue Source	2022 Actual	2023 Budget	2023 Actual as of 02.28.23	2023 Actual	2024 Budget	2024 Actuals as of 03.31.24	2025 Request	2025 CM Approved
433-33-7100	Special Purpose Sales Tax	2,600	0	28,321	28,321	0			
433-36-1000	Interest Earned	3,282	0	6,706	13,098	0	17,961	9,000	
433-38-9000	Reimbursement								
433-39-1210	Fund Balance	0	1,600,000	0				1,001,000	
TOTAL SPLOST 2014 REVENUE		**5,882**	**1,600,000**	**35,027**	**41,420**	**0**	**17,961**	**1,010,000**	**0**

Special Purpose Local Option Sales Tax 2014 Expenditures

Expenditures	Account Number	2022 Actual	2023 Budget	2023 Actual as of 02.28.23	2023 Actual	2024 Budget	2024 Actuals as of 03.31.24	2025 Request	2025 CM Approved
433-55-9-033-17-1000	Engineering Roads and Streets	164,927	845,612	0	0	0			
433-55-9-033-17-1500	Heavy Equipment	0	200,000	191,696	191,696				
433-55-9-033-17-2100	Public Safety - Police Vehicles								
433-55-9-033-17-2120	Public Safety - Fire Truck								
433-55-9-033-17-3100	Fire Dept New Station #4								
433-55-9-033-17-4000	Public Facility Imp, Demo & Pro	43,802	525,000	15,532	47,308		370,607	950,000	
433-55-9-033-17-5000	Water/Sewer Rehab								
433-55-9-033-17-6000	Information Technology								
433-55-9-033-17-7000	DWDA Projects	0	4,388	0	0				
433-55-9-033-17-7500	City Parks Improvements	189,279	25,000	15,571	18,724		6,146	60,000	
433-55-9-033-17-8000	Public Works Facility	15,300							
TOTAL SPLOST 2014 EXPENDITURES		**413,308**	**1,600,000**	**222,798**	**257,728**	**0**	**376,753**	**1,010,000**	**0**

Special Revenue Fund 235
Transportation Special Purpose Local Option Sales Tax 2018 (TSPLOST) Revenue

Account #	Revenue Source	2022 Actual	2023 Actual	2024 Budget	2024 Actual as of 03.31.24	2025 Request	2024 CM Approved
235-33-7100	Special Purpose Sales Tax	3,677,558	3,279,040	3,900,000	18,832	4,985,700	
235-36-1000	Interest Earned	3,530	16,091	15,462	11,499	14,300	
235-38-9000	Miscellaneous Revenue	1,423,862	-1,000	0	711,359		
235-39-1210	Fund Balance	0	0	3,000,000	0		
235-39-9000	Reserved	0			0		
TOTAL TSPLOST 2018 REVENUE		**5,104,950**	**3,294,131**	**6,915,462**	**741,690**	**5,000,000**	**0**

Transportation Special Purpose Local Option Sales Tax 2018 (TSPLOST) Expenditures

Expenditures	Account Number	2022 Actual	2023 Actual	2024 Budget	2024 Actual as of 03.31.24	2025 Request	2024 CM Approved
235-55-9-033-14-1200	Professional Services	7,079,121	2,511,591	6,914,462	1,294,253	5,000,000	
235-55-9-033-17-3300	Advertising		0	1,000	0		
TOTAL TSPLOST 2018 EXPENDITURES		**7,079,121**	**2,511,591**	**6,915,462**	**1,294,253**	**5,000,000**	**0**

Special Revenue Fund 236
Regional Transportation Special Purpose Local Option Sales Tax 2019 (TSPLOST) Revenue

Account #	Revenue Source	2022 Actual	2023 Actual	2024 Budget Request	2024 Actual as of 03.31.24	2025 Request	2025 CM Approved
236-33-7100	Special Purpose Sales Tax	347,138	317,345	306,038	267,542	350,000	
236-36-1000	Interest Earned	49	370	200	526	702	
236-38-9000	Miscellaneous Revenue	0	0	0			
236-39-1210	Fund Balance	0		0		300,000	
TOTAL TSPLOST 2018 REVENUE		**347,187**	**317,715**	**306,238**	**268,068**	**650,702**	**0**

Regional Transportation Special Purpose Local Option Sales Tax 2018 (TSPLOST)

Expenditures	Account Number	2022 Actual	2023 Actual	2024 Budget Request	2024 Actual as of 03.31.24	2025 Request	2025 CM Approved
236-55-9-033-14-1200	Professional Sevices	553,796	0	306,238	0	607,293	
236-52-4-200-14-3100	Lease Purchase	43,409	43,409		14,470	43,409	
TOTAL TSPLOST 2018 EXPENDITURES		**597,205**	**43,409**	**306,238**	**14,470**	**650,702**	**0**

Special Revenue Fund 436
Special Purpose Local Option Sales Tax 2023 (SPLOST) Revenue

Account #	Revenue Source	2022 Actual	2023 Budget	2023 Actual as of 02.28.23	2023 Actual	2024 Budget	2024 Actuals as of 03.31.24	2025 Request	2025 CM Approved
436-33-7100	Special Purpose Sales Tax						3,023,330	4,030,000	
TOTAL SPLOST 2023 REVENUE		**0**	**0**	**0**	**0**	**0**	**3,023,330**	**4,030,000**	**0**

Special Purpose Local Option Sales Tax 2023 Expenditures

Expenditures	Account Number	2022 Actual	2023 Budget	2023 Actual as of 02.28.23	2023 Actual	2024 Budget	2024 Actuals as of 03.31.24	2025 Request	2025 CM Approved
436-55-9-033-17-1000	Bridges and Streets						3,023,330	4,030,000	
TOTAL SPLOST 2023 EXPENDITURES		**0**	**0**	**0**	**0**	**0**	**3,023,330**	**4,030,000**	**0**

FLEET FUND

Internal Service Fund 609
Fleet Vehicle Fund Revenues

Account #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual as of 03.31.24	2025 Request	2025 CM Approved
609-34-9200	All Funds Contributions	180,000	200,000	200,000	150,000	228,000	
609-39-3800	Fund Balance	0			0		
609-38-9000	Miscellaneous Revenue	24,903	8,161	35,000	20,312	25,000	
TOTAL FLEET VEHICLE REVENUE		**204,903**	**208,161**	**235,000**	**170,312**	**253,000**	**0**

Fleet Vehicle Fund Expenditures

Account #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual as of 03.31.24	2025 Request	2025 CM Approved
609-52-4-970-28-1200	Professional Services	29,827	0	10,000	0	0	
609-52-4-970-28-2320	Lease Purchase	174,758	246,543	225,000	253,899	253,000	
	Operating Expenses	**204,586**	**246,543**	**235,000**	**253,899**	**253,000**	**0**
TOTAL FLEET VEHICLE EXPENDITURES		**204,586**	**246,543**	**235,000**	**253,899**	**253,000**	**0**

ARPA FUND

230 Fund - ARPA

Account #	Revenue Source	2022 Actual	2023 Actual	2024 Budget Request	2024 Actual as of 03.31.24	2025 Request	2025 CM Approved
230-38-1000	ARAP Interest Income	777	28,398	0	34,449	12,000	
230-38-9000	ARAP Income	1,446,512	368,479	0	-		
230-13-4100	Fund Balance	-	-	0		1,888,000	
TOTAL ARPA REVENUE		**1,447,289**	**396,876**	**0**	**34,449**	**1,900,000**	**-**

Account #	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual as of 03.31.24	2025 Request	2025 CM Approved
230-51-9-000-00-1100	Covid Pay	530,500	46,334	77,000	60,861	4,000	
230-51-9-000-00-2200	Covid Social Security	28,305	0		0		
230-51-9-033-17-2100	Health Screenings		10,205		0		
230-54-4-410-53-1430	Stormwater Projects		26,713		0		
230-54-9-033-17-1400	Construction		113,000		0		
230-54-9-033-17-2320	Lease Payments		3,618	2,000	1,700		
230-54-9-033-17-2400	Capital Software	45,339	14,420		16,039	290,000	
230-54-9-033-17-2500	Equipment	187,340	131,235		393,879	1,606,000	
230-54-9-033-17-3700	Business Training		1,500		0		
230-54-9-033-17-7500	City Parks Improvements		18,454		430		
230-62-9-033-17-9000	Grants	100,501	0		654,000		
TOTAL ARPA EXPENDITURES		**891,984**	**365,479**	**79,000**	**1,126,909**	**1,900,000**	**0**

FEMA FUND

270 Fund - FEMA Grant

Account #	Revenue Source	2022 Actual	2023 Actual	2024 Budget	2024 Actuals as of 03.31.24	2025 Request	2025 CM Approved
270-38-9000	Miscellaneous Revenue	0		0		200,000	
270-38-9100	Firefighting Gear	0		0			
270-38-9200	FY2021 Firefighters Grant	0		0			
270-38-9300	FEMA Grant DVD Library	0		0			
270-38-9400	FEMA Grant Extractor Wash	0		0			
TOTAL FEMA GRANT REVENUE		**0**	**0**	**0**	**0**	**200,000**	**0**

Expenditures	Account Number	2022 Actual	2023 Actual	2024 Budget	2024 Actuals as of 03.31.24	2025 Request	2025 CM Approved
270-53-9-032-80-1100	General Operating	0		0		200,000	
270-54-9-032-80-2500	Firefighting Gear Grant	0		0			
270-54-9-032-80-2510	GFY2021 Firefighter Therma	0		0			
270-54-9-032-80-2520	FEMA Grant DVD Library	0		0			
270-54-9-032-80-2530	Extractor Washing Machines	0		0			
TOTAL FEMA GRANT EXPENDITURES		**0**	**0**	**0**	**0**	**200,000**	**0**

ATM FUND

290 Fund - ATM

Account #	Revenue Source	2022 Actual	2023 Actual	2024 Budget	2024 Actuals as of 03.31.24	2025 Request	2025 CM Approved
290-38-1000	User Fee Income	3,677,558			0		
290-38-1500	Cash in Bank Interest	3,530			219	300	
290-38-2000	Reimburse of Funds	1,423,862			5,360	7,200	
TOTAL ATM REVENUE		**5,104,950**	**0**	**0**	**5,579**	**7,500**	**0**

Expenditures	Account Number	2022 Actual	2023 Actual	2024 Budget	2024 Actuals as of 03.31.24	2025 Request	2025 CM Approved
290-52-1-511-10-1200	Professional Services	7,079,121			5,652	7,500	
TOTAL ATM EXPENDITURES		**7,079,121**	**0**	**0**	**5,652**	**7,500**	**0**

OKEFENOKEE CLASSIC FUND

262 Fund - Okefenokee Classic							
Account #	Revenue Source	2022 Actual	2023 Actual	2024 Budget	2024 Actual as of 03.31.24	2025 Budget Request	2025 CM Approved
262-38-9000	Donations	3,677,558		0		0	
262-38-9010	Ticket Sales	3,530		0		0	
262-38-9020	Interest	1,423,862		0		0	
262-38-9030	Consession	0		0		0	
TOTAL OKEFENOKEE CLASSIC REVENUE		**5,104,950**	**0**	**0**	**0**	**0**	**0**

Account Number	Expenditures	2022 Actual	2023 Actual	2024 Budget	2024 Actual as of 03.31.24	2025 Budget Request	2025 CM Approved
262-52-9-032-80-1200	Professional Services	7,079,121		0		0	
TOTAL OKEFENOKEE CLASSIC EXPENDITURES		**7,079,121**	**0**	**0**	**0**	**0**	**0**

Forfeited Property

Account #	Revenue Source	2022 Actual	2023 Actual	2024 Budget	2024 Actuals as of 03.31.24	2025 Request	2025 CM Approved
	Forfeited Property Fees	-	-	24,000		24,000	
TOTAL FORFEITED PROP REVENUE		**-**	**-**	**24,000**	**-**	**24,000**	**-**

Account Number	Expenditures	2022 Actual	2023 Actual	2024 Budget	2024 Actuals as of 03.31.24	2025 Request	2025 CM Approved
	Public Safety	-	-	24,000		24,000	
TOTAL FORFEITED PROP EXPENDITURES		**-**	**-**	**24,000**	**-**	**24,000**	**-**

Jail/Vendor Fund

Account #	Revenue Source	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget Request	2025 CM Approved
	Jail Fund Revenue					5,000	
TOTAL JAIL/VENDOR REVENUE		**-**	**-**	**-**		**5,000**	

Account Number	Expenditures	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget Request	2025 CM Approved
	Public Safety					5,000	
TOTAL JAIL/VENDOR EXPENDITURES		**-**	**-**	**-**		**5,000**	