

Fund: 100 GENERAL FUND

Calculations as of 09/30/2024

GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	2023-24 ACTIVITY THRU 09/30/24	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 FINANCE BUDGET	2024-25 CITY MANAGER BUDGET	2024-25 FINANCE % CHANGE
ESTIMATED REVENUES						
Dept 0000 - NON DEPARTMENTAL						
GENERAL PROPERTY TAXES						
100.0000.31.1100	PROPERTY TAX - REAL & PERSONAL	1,126,259	1,147,869	1,178,723	1,178,723	2.69
100.0000.31.1200	PROPERTY TAX - PRIOR YEAR	16,259	6,000	10,000	10,000	66.67
100.0000.31.1310	PROPERTY TAX - MOTOR VEHICLE	2,940	4,000	3,800	3,800	(5.00)
100.0000.31.1315	MOTOR VEHICLE TAVT	78,271	121,000	80,000	80,000	(33.88)
100.0000.31.1316	ALTERNATIVE AD VALOREM TAX (AAVT)	1,076	1,297	1,200	1,200	(7.48)
100.0000.31.1320	PROPERTY TAX - MOBILE HOME	207	100	200	200	100.00
100.0000.31.1600	REAL ESTATE TRANSFER TAXES (INTAN	35,285	40,000	25,000	25,000	(37.50)
100.0000.31.1710	FRANCHISE TAXES - ELECTRIC	491,377	470,023	490,000	490,000	4.25
100.0000.31.1730	FRANCHISE TAXES - GAS	72,116	67,000	53,000	53,000	(20.90)
100.0000.31.1750	FRANCHISE TAXES - CABLE TV	7,586		7,500	7,500	
100.0000.31.1760	FRANCHISE TAXES - TELEPHONE	7,647	21,000	7,500	7,500	(64.29)
GENERAL PROPERTY TAXES		1,839,023	1,878,289	1,856,923	1,856,923	(1.14)
GENERAL SALES AND USE TAXES						
100.0000.31.3100	LOST (LOCAL OPTION SALES TAXES)	1,046,879	1,430,000	1,482,000	1,482,000	3.64
GENERAL SALES AND USE TAXES		1,046,879	1,430,000	1,482,000	1,482,000	3.64
SELECTIVE SALES AND USES TAXES						
100.0000.31.4200	ALCOHOLIC BEVERAGE EXCISE TAXES	181,319	215,000	150,000	150,000	(30.23)
100.0000.31.4500	ENERGY EXCISE TAXES	9,355	9,600	8,000	8,000	(16.67)
SELECTIVE SALES AND USES TAXES		190,674	224,600	158,000	158,000	(29.65)
ALCOHOLIC BEVERAGES LICENSES						
100.0000.32.1110	ALCOHOLIC BEV LICENSES - BEER	46,175	45,000	45,000	45,000	
100.0000.32.1120	ALCOHOLIC BEV LICENSES - WINE	50,125	46,000	50,000	50,000	8.70
100.0000.32.1130	ALCOHOLIC BEV LICENSES - LIQUOR	49,800	45,000	50,000	50,000	11.11
100.0000.32.1140	ALCOHOLIC BEV LICENSES - SERVERS	4,975	42,000	6,000	6,000	(85.71)
ALCOHOLIC BEVERAGES LICENSES		151,075	178,000	151,000	151,000	(15.17)
BUSINESS TAXES						
100.0000.31.6100	BUSINESS AND OCCUPATION TAXES	114,617	110,000	110,000	110,000	
100.0000.31.6200	INSURANCE PREMIUM TAXES	667,217	545,247	650,000	650,000	19.21
100.0000.31.6300	FINANCIAL INSTITUTIONS TAXES	45,454	50,000	45,000	45,000	(10.00)
BUSINESS TAXES		827,288	705,247	805,000	805,000	14.14
PENALTIES AND INTEREST						
100.0000.31.9100	PENALTIES & INTEREST - PROPERTY TA	2,872	1,200	2,500	2,500	108.33
PENALTIES AND INTEREST		2,872	1,200	2,500	2,500	108.33
PERMITS AND FEES						
100.0000.32.2200	PERMITS - BUILDINGS AND SIGNS	273,911	66,000	150,000	150,000	127.27
100.0000.32.2210	PERMITS - ZONING AND LAND USE	1,290	1,500	1,000	1,000	(33.33)
100.0000.32.2900	PERMITS - OTHER	6,205	5,000	3,500	3,500	(30.00)
100.0000.32.3300	ST VACATION RENTAL FEES	400	500	200	200	(60.00)
PERMITS AND FEES		281,806	73,000	154,700	154,700	111.92
INTERGOVERNMENTAL REVENUE						
100.0000.33.3000	PAYMENT IN LIEU OF TAXES - FEDERAL	15,539	15,539	13,985	13,985	(10.00)
100.0000.33.9100	GRANT REVENUES	11,032		10,000	10,000	
INTERGOVERNMENTAL REVENUE		26,571	15,539	23,985	23,985	54.35
CHARGES FOR SERVICES						
100.0000.34.1700	INDIRECT COST ALLOCATIONS	568,736	682,483			(100.00)
100.0000.34.1910	ELECTION QUALIFYING FEE	329	650			(100.00)
100.0000.34.5410	PARKING CHARGES	14,604	12,000	10,000	10,000	(16.67)

		Calculations as of 09/30/2024						
GL NUMBER		2023-24	2023-24	2024-25	2024-25	2024-25	2024-25	2024-25
AND		ACTIVITY	ORIGINAL	DEPT REQUESTED	FINANCE	CITY MANAGER	FINANCE	
ACCOUNT CLASSIFICATION DESCRIPTION		THRU 09/30/24	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	% CHANGE
ESTIMATED REVENUES								
Dept 0000 - NON DEPARTMENTAL								
CHARGES FOR SERVICES								
100.0000.34.7910	PARK USE FEES	4,350	6,000	3,000	3,000	3,000	3,000	(50.00)
100.0000.34.9100	CEMETERY FEES	22,000	24,000	20,000	20,000	20,000	20,000	(16.67)
100.0000.34.9300	RETURNED CHECK FEES	60	60	60	60	60	60	
100.0000.34.9400	ADMINISTRATIVE FEES	6,400	5,000	6,000	6,000	6,000	6,000	20.00
CHARGES FOR SERVICES		616,479	730,133	39,060	39,060	39,060	39,060	(94.65)
FINES AND FORFEITURES								
100.0000.35.1170	FINES - MUNICIPAL COURT	148,709	197,702	180,000	180,000	180,000	180,000	(8.95)
100.0000.35.1900	FINES - TECHNOLOGY FEE	1,242	1,600	1,600	1,600	1,600	1,600	
FINES AND FORFEITURES		149,951	199,302	181,600	181,600	181,600	181,600	(8.88)
INVESTMENT INCOME								
100.0000.36.1000	INTEREST REVENUES	101,255	90,000	75,000	7,500	7,500	7,500	(91.67)
INVESTMENT INCOME		101,255	90,000	75,000	7,500	7,500	7,500	(91.67)
MISCELLANEOUS REVENUE								
100.0000.38.9000	MISCELLANEOUS REVENUES	4,555	3,000	3,000	3,000	3,000	3,000	
MISCELLANEOUS REVENUE		4,555	3,000	3,000	3,000	3,000	3,000	
OTHER FINANCIAL SOURCES								
100.0000.39.2100	PROCEEDS FROM SALE OF ASSETS	26,250	20,000	10,000	10,000	10,000	10,000	(50.00)
100.0000.39.2210	PROPERTY SALES - CEMETERY LOT	8,075	15,000	10,000	10,000	10,000	10,000	(33.33)
OTHER FINANCIAL SOURCES		34,325	35,000	20,000	20,000	20,000	20,000	(42.86)
OTHER CHARGES FOR SERVICES								
100.0000.34.6990	OTHER FEES	15,445	15,500	10,000	10,000	10,000	10,000	(35.48)
OTHER CHARGES FOR SERVICES		15,445	15,500	10,000	10,000	10,000	10,000	(35.48)
TRANSFERS IN FROM OTHER FUNDS								
100.0000.39.1275	TRANSFERS IN - HOTEL/MOTEL TAX	85,792	105,875	116,300	116,300	116,300	116,300	9.85
TRANSFERS IN FROM OTHER FUNDS		85,792	105,875	116,300	116,300	116,300	116,300	9.85
Totals for dept 0000 - NON DEPARTMENTAL		5,373,990	5,684,685	5,079,068	5,011,568	5,011,568	5,011,568	(11.84)
Dept 1300 - EXECUTIVE								
MISCELLANEOUS REVENUE								
100.1300.38.3000	REIMBURSEMENT FOR DAMAGED PROP	4,122						
MISCELLANEOUS REVENUE		4,122						
Totals for dept 1300 - EXECUTIVE		4,122						
TOTAL ESTIMATED REVENUES		5,378,112	5,684,685	5,079,068	5,011,568	5,011,568	5,011,568	(11.84)
APPROPRIATIONS								
Dept 0000 - NON DEPARTMENTAL								
NON-DEPARTMENTAL								
57-9XXX	CONTINGENCIES		76,536					(100.00)
NON-DEPARTMENTAL			76,536					(100.00)
TRANSFERS OUT TO OTHER FUNDS								
61-1XXX	INTERFUND TRANSFERS OUT	384,382	461,259		461,259			
TRANSFERS OUT TO OTHER FUNDS		384,382	461,259		461,259			
Totals for dept 0000 - NON DEPARTMENTAL		384,382	537,795		461,259			(14.23)

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APPROPRIATIONS						
Dept 1100 - LEGISLATIVE						
LEGISLATIVE						
51-1XXX PERSONAL SERVICES - SALARIES AND \	93,426	112,140		115,510		3.01
51-2XXX PERSONAL SERVICES - EMPLOYEE BEN	20,724	29,594		25,621		(13.43)
52-1XXX PURCHASED - PROFESSIONAL SERVICE	118,248	56,038		100,000		78.45
52-2XXX PURCHASED - PROPERTY SERVICES	119	600		600		
52-3XXX OTHER PURCHASED SERVICES	223,320	60,800		67,350		10.77
53-1XXX SUPPLIES	3,145	2,900		3,000		3.45
UNK_EXP UNK_EXP	6,288	2,450		2,500		2.04
54-9XXX CAPITAL OUTLAYS	800					
LEGISLATIVE	466,070	264,522		314,581		18.92
Totals for dept 1100 - LEGISLATIVE	466,070	264,522		314,581		18.92
Dept 1300 - EXECUTIVE						
EXECUTIVE						
51-1XXX PERSONAL SERVICES - SALARIES AND \	137,781	212,638		183,109		(13.89)
51-2XXX PERSONAL SERVICES - EMPLOYEE BEN	21,270	35,227		32,315		(8.27)
52-1XXX PURCHASED - PROFESSIONAL SERVICE	228	10,000		10,000		
52-2XXX PURCHASED - PROPERTY SERVICES	8,097	996		500		(49.80)
52-3XXX OTHER PURCHASED SERVICES	17,546	27,850		27,850		
53-1XXX SUPPLIES	1,675	1,500		600		(60.00)
UNK_EXP UNK_EXP		1,500		1,500		
EXECUTIVE	186,597	289,711		255,874		(11.68)
Totals for dept 1300 - EXECUTIVE	186,597	289,711		255,874		(11.68)
Dept 1400 - ELECTIONS						
ELECTIONS						
52-1XXX PURCHASED - PROFESSIONAL SERVICE		11,000	11,000	11,000	11,000	
52-3XXX OTHER PURCHASED SERVICES		1,600		1,600		
53-1XXX SUPPLIES	24					
57-1XXX INTERGOVERNMENTAL	21,821					
ELECTIONS	21,845	12,600	11,000	12,600	11,000	
Totals for dept 1400 - ELECTIONS	21,845	12,600	11,000	12,600	11,000	
Dept 1500 - GENERAL ADMINISTRATION						
GENERAL ADMINISTRATION						
51-1XXX PERSONAL SERVICES - SALARIES AND \	216,139	356,769		285,622		(19.94)
51-2XXX PERSONAL SERVICES - EMPLOYEE BEN	74,037	121,226		114,180		(5.81)
52-1XXX PURCHASED - PROFESSIONAL SERVICE	329,826	500,000		500,000		
52-2XXX PURCHASED - PROPERTY SERVICES	12,934	35,875		36,660		2.19
52-3XXX OTHER PURCHASED SERVICES	33,977	62,457		51,907		(16.89)
53-1XXX SUPPLIES	25,675	36,100		36,600		1.39
UNK_EXP UNK_EXP	69,970	24,000		23,000		(4.17)
54-9XXX CAPITAL OUTLAYS	18,666					
GENERAL ADMINISTRATION	781,224	1,136,427		1,047,969		(7.78)
Totals for dept 1500 - GENERAL ADMINISTRATION	781,224	1,136,427		1,047,969		(7.78)
Dept 2650 - MUNICIPAL COURT						
MUNICIPAL COURT						
51-1XXX PERSONAL SERVICES - SALARIES AND \	64,417	93,848	500	96,440		2.76
51-2XXX PERSONAL SERVICES - EMPLOYEE BEN	26,389	38,181		39,075		2.34
52-1XXX PURCHASED - PROFESSIONAL SERVICE	104,144	165,000	165,000	165,000		
52-3XXX OTHER PURCHASED SERVICES	915	3,739	1,500	3,339		(10.70)

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APPROPRIATIONS								
Dept 2650 - MUNICIPAL COURT								
MUNICIPAL COURT								
53-1XXX SUPPLIES	754	500	750	750		50.00		
UNK_EXP UNK_EXP	3,312	900	900	900				
57-1XXX INTERGOVERNMENTAL		500				(100.00)		
MUNICIPAL COURT	199,931	302,668	168,650	305,504		0.94		
Totals for dept 2650 - MUNICIPAL COURT	199,931	302,668	168,650	305,504		0.94		
Dept 3200 - POLICE								
POLICE DEPARTMENT								
51-1XXX PERSONAL SERVICES - SALARIES AND \	287,364	390,251	626,003	535,622		37.25		
51-2XXX PERSONAL SERVICES - EMPLOYEE BEN	100,680	138,792		143,884		3.67		
52-1XXX PURCHASED - PROFESSIONAL SERVICE	7,329	22,500	31,500	31,500		40.00		
52-2XXX PURCHASED - PROPERTY SERVICES	60,023	89,233	170,553	170,553		91.13		
52-3XXX OTHER PURCHASED SERVICES	11,295	35,206	34,100	44,406		26.13		
53-1XXX SUPPLIES	26,608	39,500	53,550	53,550		35.57		
UNK_EXP UNK_EXP	31,762	39,000	50,000	50,000		28.21		
54-9XXX CAPITAL OUTLAYS		122,000	183,000			(100.00)		
57-1XXX INTERGOVERNMENTAL	62,000	62,000	62,000	62,000				
POLICE DEPARTMENT	587,061	938,482	1,210,706	1,091,515		16.31		
Totals for dept 3200 - POLICE	587,061	938,482	1,210,706	1,091,515		16.31		
Dept 4100 - PUBLIC WORKS ADMINISTRATION								
PUBLIC WORKS ADMINISTRATION								
51-1XXX PERSONAL SERVICES - SALARIES AND \	114,225	177,932	200,000	167,160		(6.05)		
51-2XXX PERSONAL SERVICES - EMPLOYEE BEN	22,296	48,962	49,700	30,801		(37.09)		
52-1XXX PURCHASED - PROFESSIONAL SERVICE	589	16,500	21,500	21,500		30.30		
52-2XXX PURCHASED - PROPERTY SERVICES	98	2,000	2,000	2,000				
52-3XXX OTHER PURCHASED SERVICES	3,076	8,100	8,200	8,200		1.23		
53-1XXX SUPPLIES	1,771	5,500	6,000	6,000		9.09		
UNK_EXP UNK_EXP	3,734	1,500	2,500	2,500		66.67		
54-9XXX CAPITAL OUTLAYS	3,798							
PUBLIC WORKS ADMINISTRATION	149,587	260,494	289,900	238,161		(8.57)		
Totals for dept 4100 - PUBLIC WORKS ADMINISTRATION	149,587	260,494	289,900	238,161		(8.57)		
Dept 4200 - STREETS								
STREETS								
51-1XXX PERSONAL SERVICES - SALARIES AND \	485,278	702,419	766,000	654,772		(6.78)		
51-2XXX PERSONAL SERVICES - EMPLOYEE BEN	258,697	300,051	342,000	326,842		8.93		
52-1XXX PURCHASED - PROFESSIONAL SERVICE	28,524	46,000	89,000	89,000		93.48		
52-2XXX PURCHASED - PROPERTY SERVICES	85,593	34,000	50,000	50,000		47.06		
52-3XXX OTHER PURCHASED SERVICES	7,373	39,700	43,200	43,200		8.82		
53-1XXX SUPPLIES	160,563	215,000	223,000	223,000		3.72		
UNK_EXP UNK_EXP	19,001	13,000	20,000	20,000		53.85		
54-9XXX CAPITAL OUTLAYS	749		10,000	10,000				
57-3XXX PAYMENTS TO OTHERS	5							
STREETS	1,045,783	1,350,170	1,543,200	1,416,814		4.94		
Totals for dept 4200 - STREETS	1,045,783	1,350,170	1,543,200	1,416,814		4.94		
Dept 4900 - MAINTENANCE AND SHOP								
MAINTENANCE AND SHOP								
51-1XXX PERSONAL SERVICES - SALARIES AND \	32,440	46,128	50,000	46,492		0.79		
51-2XXX PERSONAL SERVICES - EMPLOYEE BEN	16,891	41,120	32,200	21,251		(48.32)		

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APPROPRIATIONS								
Dept 4900 - MAINTENANCE AND SHOP								
MAINTENANCE AND SHOP								
52-1XXX	PURCHASED - PROFESSIONAL SERVICE	80	2,100	2,000	2,000	(4.76)		
52-2XXX	PURCHASED - PROPERTY SERVICES	241	1,000	1,000	1,000			
52-3XXX	OTHER PURCHASED SERVICES	837	3,500	3,000	3,000	(14.29)		
53-1XXX	SUPPLIES	19,488	29,000	29,000	29,000			
UNK_EXP	UNK_EXP	1,025	4,500	3,000	3,000	(33.33)		
	MAINTENANCE AND SHOP	71,002	127,348	120,200	105,743	(16.97)		
Totals for dept 4900 - MAINTENANCE AND SHOP		71,002	127,348	120,200	105,743	(16.97)		
Dept 4950 - CEMETERY								
CEMETERY								
51-1XXX	PERSONAL SERVICES - SALARIES AND \	26,877	28,351	33,500	35,986	26.93		
51-2XXX	PERSONAL SERVICES - EMPLOYEE BEN	13,580	17,073	19,200	19,392	13.58		
52-1XXX	PURCHASED - PROFESSIONAL SERVICE	43,118	51,630	2,000	2,000	(96.13)		
52-2XXX	PURCHASED - PROPERTY SERVICES	1,112	2,000	5,000	5,000	150.00		
52-3XXX	OTHER PURCHASED SERVICES	375	1,500	1,500	1,500			
53-1XXX	SUPPLIES	3,682	8,500	9,500	9,500	11.76		
UNK_EXP	UNK_EXP		3,000	3,000	3,000			
	CEMETERY	88,744	112,054	73,700	76,378	(31.84)		
Totals for dept 4950 - CEMETERY		88,744	112,054	73,700	76,378	(31.84)		
Dept 6200 - PARKS								
PARKS								
52-1XXX	PURCHASED - PROFESSIONAL SERVICE	7,245	12,000	28,000	28,000	133.33		
52-2XXX	PURCHASED - PROPERTY SERVICES	3,392	6,000	9,000	9,000	50.00		
52-3XXX	OTHER PURCHASED SERVICES	1,159	500			(100.00)		
53-1XXX	SUPPLIES	30,151	48,000	55,000	55,000	14.58		
UNK_EXP	UNK_EXP	2,073	3,000	5,000	5,000	66.67		
	PARKS	44,020	69,500	97,000	97,000	39.57		
Totals for dept 6200 - PARKS		44,020	69,500	97,000	97,000	39.57		
Dept 7400 - COMMUNITY DEVELOPMENT								
COMMUNITY DEVELOPMENT								
51-1XXX	PERSONAL SERVICES - SALARIES AND \	44,093	55,821		57,494	3.00		
51-2XXX	PERSONAL SERVICES - EMPLOYEE BEN	23,291	77,003		32,263	(58.10)		
52-1XXX	PURCHASED - PROFESSIONAL SERVICE	315,031	115,000		379,170	229.71		
52-2XXX	PURCHASED - PROPERTY SERVICES	89	7,560		4,300	(43.12)		
52-3XXX	OTHER PURCHASED SERVICES	2,520	17,230		7,900	(54.15)		
53-1XXX	SUPPLIES	3,769	7,800		5,950	(23.72)		
UNK_EXP	UNK_EXP	553	2,500		1,000	(60.00)		
54-9XXX	CAPITAL OUTLAYS	3,447						
	COMMUNITY DEVELOPMENT	392,793	282,914		488,077	72.52		
Totals for dept 7400 - COMMUNITY DEVELOPMENT		392,793	282,914		488,077	72.52		
TOTAL APPROPRIATIONS		4,419,039	5,684,685	3,514,356	5,911,475	11,000	3.99	
NET OF REVENUES/APPROPRIATIONS - FUND 100		959,073		1,564,712	(899,907)	5,000,568		
BEGINNING FUND BALANCE		5,181,333	5,181,333	6,140,406	6,140,406	6,140,406		
ENDING FUND BALANCE		6,140,406	5,181,333	7,705,118	5,240,499	11,140,974		

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ESTIMATED REVENUES							
Dept 0000 - NON DEPARTMENTAL							
CHARGES FOR SERVICES							
230.0000.34.5410	PARKING CHARGES	1,134	300	1,500	1,500	400.00	
	CHARGES FOR SERVICES	1,134	300	1,500	1,500	400.00	
INVESTMENT INCOME							
230.0000.36.1000	INTEREST REVENUES	8,823	6,000	7,000	7,000	16.67	
	INVESTMENT INCOME	8,823	6,000	7,000	7,000	16.67	
CONTRIBUTIONS AND DONATIONS							
230.0000.37.1000	CONTRIBUTIONS - PRIVATE SOURCES	1,105	100	500	500	400.00	
	CONTRIBUTIONS AND DONATIONS	1,105	100	500	500	400.00	
MISCELLANEOUS REVENUE							
230.0000.38.1000	MISCELLANEOUS REVENUES	10,800		10,000	10,000		
230.0000.38.9000	MISCELLANEOUS REVENUES	1,784	1,500	1,500	1,500		
	MISCELLANEOUS REVENUE	12,584	1,500	11,500	11,500	666.67	
TRANSFERS IN FROM OTHER FUNDS							
230.0000.39.1100	TRANSFERS IN - GENERAL FUND	83,333	100,000	50,000	100,000		
230.0000.39.1275	TRANSFERS IN - HOTEL/MOTEL TAX	70,729	84,875	87,300	87,300	2.86	
	TRANSFERS IN FROM OTHER FUNDS	154,062	184,875	137,300	187,300	1.31	
APPROPRIATED FUND BALANCE							
230.0000.39.9100	APPROPRIATED FUND BALANCE		128,890		123,322	(4.32)	
	APPROPRIATED FUND BALANCE		128,890		123,322	(4.32)	
Totals for dept 0000 - NON DEPARTMENTAL		177,708	321,665	157,800	331,122	2.94	
TOTAL ESTIMATED REVENUES		177,708	321,665	157,800	331,122	2.94	
APPROPRIATIONS							
Dept 7510 - DDA ADMINISTRATION							
DDA ADMINISTRATION							
51-1XXX	PERSONAL SERVICES - SALARIES AND \	61,140	86,039		68,466	(20.42)	
51-2XXX	PERSONAL SERVICES - EMPLOYEE BEN	16,199	13,082		20,018	53.02	
52-1XXX	PURCHASED - PROFESSIONAL SERVICE	3,924	10,000	10,000	10,000		
52-2XXX	PURCHASED - PROPERTY SERVICES	6,257	1,536	8,200	8,200	433.85	
52-3XXX	OTHER PURCHASED SERVICES	16,373	22,336	19,200	19,200	(14.04)	
53-1XXX	SUPPLIES	10,882	22,900	21,500	21,500	(6.11)	
UNK_EXP	UNK_EXP	454		350	350		
	DDA ADMINISTRATION	115,229	155,893	59,250	147,734	(5.23)	
Totals for dept 7510 - DDA ADMINISTRATION		115,229	155,893	59,250	147,734	(5.23)	
Dept 7540 - TOURISM							
TOURISM							
52-1XXX	PURCHASED - PROFESSIONAL SERVICE	35,637	51,030	20,000	20,000	(60.81)	
52-2XXX	PURCHASED - PROPERTY SERVICES	3,402	3,402	2,500	2,500	(26.51)	
52-3XXX	OTHER PURCHASED SERVICES	2,217	3,600	1,950	1,950	(45.83)	
53-1XXX	SUPPLIES	1,018	1,000	1,500	1,500	50.00	
UNK_EXP	UNK_EXP	4,019	1,000	5,000	5,000	400.00	
	TOURISM	46,293	60,032	30,950	30,950	(48.44)	
Totals for dept 7540 - TOURISM		46,293	60,032	30,950	30,950	(48.44)	
Dept 7550 - DOWNTOWN DEVELOPMENT							

BUDGET REPORT FOR CITY OF DAHLONEGA
 Fund: 230 DOWNTOWN DEVELOPMENT AUTHORITY

GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	Calculations as of 09/30/2024					
	2023-24 ACTIVITY THRU 09/30/24	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 FINANCE BUDGET	2024-25 CITY MANAGER BUDGET	2024-25 FINANCE % CHANGE
APPROPRIATIONS						
Dept 7550 - DOWNTOWN DEVELOPMENT						
DOWNTOWN DEVELOPMENT						
51-1XXX	PERSONAL SERVICES - SALARIES AND \	39,729	67,974		51,233	(24.63)
51-2XXX	PERSONAL SERVICES - EMPLOYEE BEN	10,586	17,016		16,505	(3.00)
52-1XXX	PURCHASED - PROFESSIONAL SERVICE	38,966	15,000	40,000	40,000	166.67
52-2XXX	PURCHASED - PROPERTY SERVICES	2,970				
52-3XXX	OTHER PURCHASED SERVICES	2,076	4,550	4,000	4,000	(12.09)
53-1XXX	SUPPLIES	38,657	1,000	40,500	40,500	3,950.00
UNK_EXP	UNK_EXP		200	200	200	
	DOWNTOWN DEVELOPMENT	132,984	105,740	84,700	152,438	84,700 44.16
	Totals for dept 7550 - DOWNTOWN DEVELOPMENT	132,984	105,740	84,700	152,438	84,700 44.16
	TOTAL APPROPRIATIONS	294,506	321,665	174,900	331,122	174,900 2.94
	NET OF REVENUES/APPROPRIATIONS - FUND 230	(116,798)		(17,100)		(17,100)
	BEGINNING FUND BALANCE	648,925	648,925	532,127	532,127	532,127
	ENDING FUND BALANCE	532,127	648,925	515,027	532,127	515,027

BUDGET REPORT FOR CITY OF DAHLONEGA
 Fund: 275 HOTEL/MOTEL TAX FUND

GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	Calculations as of 09/30/2024					2024-25 CITY MANAGER BUDGET	2024-25 FINANCE BUDGET	2024-25 FINANCE % CHANGE
	2023-24 ACTIVITY THRU 09/30/24	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 FINANCE BUDGET	2024-25 FINANCE BUDGET			
ESTIMATED REVENUES								
Dept 0000 - NON DEPARTMENTAL								
HOTEL/MOTEL TAXES								
275.0000.31.4100 HOTEL/MOTEL TAXES	666,792	700,000	720,000	720,000	720,000	720,000	2.86	
HOTEL/MOTEL TAXES	666,792	700,000	720,000	720,000	720,000	720,000	2.86	
PENALTIES AND INTEREST								
275.0000.31.9400 PENALTIES & INTEREST - BUSINESS TAX	8,070		5,000	5,000	5,000	5,000		
PENALTIES AND INTEREST	8,070		5,000	5,000	5,000	5,000		
INVESTMENT INCOME								
275.0000.36.1000 INTEREST REVENUES	1,869	600	2,400	2,400	2,400	2,400	300.00	
INVESTMENT INCOME	1,869	600	2,400	2,400	2,400	2,400	300.00	
Totals for dept 0000 - NON DEPARTMENTAL	676,731	700,600	727,400	727,400	727,400	727,400	3.83	
TOTAL ESTIMATED REVENUES	676,731	700,600	727,400	727,400	727,400	727,400	3.83	
APPROPRIATIONS								
Dept 0000 - NON DEPARTMENTAL								
PURCHASES/CONTRACTED SERVICES								
52-1XXX PURCHASED - PROFESSIONAL SERVICE	244,016	297,063	305,550	305,550	305,550	305,550	2.86	
PURCHASES/CONTRACTED SERVICES	244,016	297,063	305,550	305,550	305,550	305,550	2.86	
TRANSFERS OUT TO OTHER FUNDS								
61-1XXX INTERFUND TRANSFERS OUT	333,344	403,537	421,850	421,850	421,850	421,850	4.54	
TRANSFERS OUT TO OTHER FUNDS	333,344	403,537	421,850	421,850	421,850	421,850	4.54	
Totals for dept 0000 - NON DEPARTMENTAL	577,360	700,600	727,400	727,400	727,400	727,400	3.83	
TOTAL APPROPRIATIONS	577,360	700,600	727,400	727,400	727,400	727,400	3.83	
NET OF REVENUES/APPROPRIATIONS - FUND 275	99,371							
BEGINNING FUND BALANCE			99,371	99,371	99,371	99,371		
ENDING FUND BALANCE	99,371		99,371	99,371	99,371	99,371		

GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	Calculations as of 09/30/2024		2024-25 DEPT REQUESTED BUDGET	2024-25 FINANCE BUDGET	2024-25 CITY MANAGER BUDGET	2024-25 FINANCE % CHANGE
	2023-24 ACTIVITY THRU 09/30/24	2023-24 ORIGINAL BUDGET				
ESTIMATED REVENUES						
Dept 0000 - NON DEPARTMENTAL						
GENERAL SALES AND USE TAXES						
320.0000.31.3220	2020 SPLOST (SPECIAL PURPOSE LOST)	879,662	1,211,060	1,244,880	1,244,880	2.79
	GENERAL SALES AND USE TAXES	879,662	1,211,060	1,244,880	1,244,880	2.79
INTERGOVERNMENTAL REVENUE						
320.0000.33.4300.24301	STATE GRANT - LMIG RESURFACING		83,000			(100.00)
320.0000.33.4300.25301	STATE GRANT - LMIG RESURFACING			83,000	83,000	
320.0000.33.4310.24302	STATE GRANT - LMIG OSS	103,285	40,000			(100.00)
320.0000.33.4310.25302	STATE GRANT - LMIG OSS			40,000	40,000	
	INTERGOVERNMENTAL REVENUE	103,285	123,000	123,000	123,000	
INVESTMENT INCOME						
320.0000.36.1000	INTEREST REVENUES	19,111	6,735	10,000	10,000	48.48
	INVESTMENT INCOME	19,111	6,735	10,000	10,000	48.48
	Totals for dept 0000 - NON DEPARTMENTAL	1,002,058	1,340,795	1,377,880	1,377,880	2.77
	TOTAL ESTIMATED REVENUES	1,002,058	1,340,795	1,377,880	1,377,880	2.77
APPROPRIATIONS						
Dept 0000 - NON DEPARTMENTAL						
NON-DEPARTMENTAL						
52-1XXX	PURCHASED - PROFESSIONAL SERVICE	4,000				
	NON-DEPARTMENTAL	4,000				
CAPITAL OUTLAYS						
54-1XXX	PROPERTY	500	461,000	444,220	444,220	(3.64)
	CAPITAL OUTLAYS	500	461,000	444,220	444,220	(3.64)
TRANSFERS OUT TO OTHER FUNDS						
61-1XXX	INTERFUND TRANSFERS OUT	733,163	879,795	933,660	933,660	6.12
	TRANSFERS OUT TO OTHER FUNDS	733,163	879,795	933,660	933,660	6.12
	Totals for dept 0000 - NON DEPARTMENTAL	737,663	1,340,795	1,377,880	1,377,880	2.77
	TOTAL APPROPRIATIONS	737,663	1,340,795	1,377,880	1,377,880	2.77
	NET OF REVENUES/APPROPRIATIONS - FUND 320	264,395				
	BEGINNING FUND BALANCE	1,214,513	1,214,513	1,478,908	1,478,908	
	ENDING FUND BALANCE	1,478,908	1,214,513	1,478,908	1,478,908	

GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	Calculations as of 09/30/2024						2024-25 CITY MANAGER BUDGET	2024-25 FINANCE % CHANGE
	2023-24 ACTIVITY THRU 09/30/24	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 FINANCE BUDGET	2024-25 CITY MANAGER BUDGET	2024-25 FINANCE % CHANGE		
ESTIMATED REVENUES								
Dept 0000 - NON DEPARTMENTAL								
GENERAL SALES AND USE TAXES								
335.0000.31.3400	2019 TSPLOST (TRANSPORTATION SPLC	69,298						
335.0000.31.3401	2023 TSPLOST (TRANSPORTATION SALE	539,161	1,013,688	1,032,041	1,032,041	1,032,041	1,032,041	1.81
	GENERAL SALES AND USE TAXES	608,459	1,013,688	1,032,041	1,032,041	1,032,041	1,032,041	1.81
INTERGOVERNMENTAL REVENUE								
335.0000.33.4600.21203	STATE GRANT - TAP PROJECTS	77,736	160,000	3,984,108	3,984,108	3,984,108	3,984,108	2,390.07
335.0000.33.9300	INTERGOV'T - LUMPKIN COUNTY			179,190	179,190	179,190	179,190	
	INTERGOVERNMENTAL REVENUE	77,736	160,000	4,163,298	4,163,298	4,163,298	4,163,298	2,502.06
INVESTMENT INCOME								
335.0000.36.1000	INTEREST REVENUES	57,719	2,000	40,000	40,000	40,000	40,000	1,900.00
	INVESTMENT INCOME	57,719	2,000	40,000	40,000	40,000	40,000	1,900.00
	Totals for dept 0000 - NON DEPARTMENTAL	743,914	1,175,688	5,235,339	5,235,339	5,235,339	5,235,339	345.30
	TOTAL ESTIMATED REVENUES	743,914	1,175,688	5,235,339	5,235,339	5,235,339	5,235,339	345.30
APPROPRIATIONS								
Dept 0000 - NON DEPARTMENTAL								
CAPITAL OUTLAYS								
54-1XXX	PROPERTY	525,684	1,165,688	4,980,134	4,980,134	4,980,134	4,980,134	327.23
54-4XXX	CAPITAL OUTLAYS	125,925		255,205	255,205	255,205	255,205	
54-2XXX	MACHINERY AND EQUIPMENT	3,376	10,000					(100.00)
	CAPITAL OUTLAYS	654,985	1,175,688	5,235,339	5,235,339	5,235,339	5,235,339	345.30
	Totals for dept 0000 - NON DEPARTMENTAL	654,985	1,175,688	5,235,339	5,235,339	5,235,339	5,235,339	345.30
	TOTAL APPROPRIATIONS	654,985	1,175,688	5,235,339	5,235,339	5,235,339	5,235,339	345.30
NET OF REVENUES/APPROPRIATIONS - FUND 335								
		88,929						
	BEGINNING FUND BALANCE	3,600,553	3,600,553	3,689,482	3,689,482	3,689,482	3,689,482	
	ENDING FUND BALANCE	3,689,482	3,600,553	3,689,482	3,689,482	3,689,482	3,689,482	

BUDGET REPORT FOR CITY OF DAHLONEGA
 Fund: 390 GENERAL GOVERNMENT CAPITAL PROJECTS FUND

		Calculations as of 09/30/2024						
GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	2023-24 ACTIVITY THRU 09/30/24	2023-24 ORIGINAL BUDGET	DEPT REQUESTED BUDGET	2024-25 FINANCE BUDGET	2024-25 CITY MANAGER BUDGET	2024-25 FINANCE BUDGET	2024-25 FINANCE % CHANGE	
ESTIMATED REVENUES								
Dept 0000 - NON DEPARTMENTAL								
NON-DEPARTMENTAL								
390.0000.36.1000	INTEREST REVENUES	25,973		21,012		21,012		
390.0000.39.2210	PROPERTY SALES - CEMETERY LOT	24,225		20,000		20,000		
NON-DEPARTMENTAL		50,198		41,012		41,012		
TRANSFERS IN FROM OTHER FUNDS								
390.0000.39.1275	TRANSFERS IN - HOTEL/MOTEL TAX	176,823	212,188	218,250	218,250	218,250	2.86	
TRANSFERS IN FROM OTHER FUNDS		176,823	212,188	218,250	218,250	218,250	2.86	
APPROPRIATED NET ASSETS								
390.0000.39.9200	APPROPRIATED NET ASSETS		722,000				(100.00)	
APPROPRIATED NET ASSETS			722,000				(100.00)	
Totals for dept 0000 - NON DEPARTMENTAL		227,021	934,188	259,262	259,262	259,262	(72.25)	
TOTAL ESTIMATED REVENUES		227,021	934,188	259,262	259,262	259,262	(72.25)	
APPROPRIATIONS								
Dept 0000 - NON DEPARTMENTAL								
NON-DEPARTMENTAL								
58-2XXX	INTEREST	10,753		9,962		9,962		
NON-DEPARTMENTAL		10,753		9,962		9,962		
CAPITAL OUTLAYS								
54-1XXX	PROPERTY	529,953	922,188	162,300	162,300	162,300	(82.40)	
54-2XXX	MACHINERY AND EQUIPMENT	289,227	12,000	87,000	87,000	87,000	625.00	
CAPITAL OUTLAYS		819,180	934,188	249,300	249,300	249,300	(73.31)	
Totals for dept 0000 - NON DEPARTMENTAL		829,933	934,188	259,262	259,262	259,262	(72.25)	
TOTAL APPROPRIATIONS		829,933	934,188	259,262	259,262	259,262	(72.25)	
NET OF REVENUES/APPROPRIATIONS - FUND 390		(602,912)						
BEGINNING FUND BALANCE		1,587,778	1,587,778	984,866	984,866	984,866		
ENDING FUND BALANCE		984,866	1,587,778	984,866	984,866	984,866		

GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	Calculations as of 09/30/2024						2024-25 FINANCE BUDGET	2024-25 CITY MANAGER BUDGET	2024-25 FINANCE % CHANGE
	2023-24 ACTIVITY THRU 09/30/24	2023-24 ORIGINAL BUDGET	DEPT REQUESTED BUDGET	2024-25 REQUESTED BUDGET	2024-25 FINANCE BUDGET	2024-25 CITY MANAGER BUDGET			
ESTIMATED REVENUES									
Dept 0000 - NON DEPARTMENTAL									
INTERGOVERNMENTAL REVENUE									
505.0000.33.9000	INTERGOVERNMENTAL REVENUES	19,875			15,000	15,000	15,000		
	INTERGOVERNMENTAL REVENUE	19,875			15,000	15,000	15,000		
FINES AND FORFEITURES									
505.0000.35.1901	RESTITUTION	753							
	FINES AND FORFEITURES	753							
INVESTMENT INCOME									
505.0000.36.1000	INTEREST REVENUES	234,715	150,000		250,000	250,000	250,000		66.67
505.0000.36.1120	INTEREST REVENUES - DEBT RESERVE	18,600	10,000		20,000	20,000	20,000		100.00
	INVESTMENT INCOME	253,315	160,000		270,000	270,000	270,000		68.75
MISCELLANEOUS REVENUE									
505.0000.38.9000	MISCELLANEOUS REVENUES	23,419	3,000		15,000	15,000	15,000		400.00
	MISCELLANEOUS REVENUE	23,419	3,000		15,000	15,000	15,000		400.00
WATER CHARGES									
505.0000.34.4210	WATER CHARGES	2,649,650	3,173,461		3,000,000	3,000,000	3,000,000		(5.47)
	WATER CHARGES	2,649,650	3,173,461		3,000,000	3,000,000	3,000,000		(5.47)
TAP FEES - WATER									
505.0000.34.4211	TAP FEES - WATER	815,932	175,000		175,000	175,000	175,000		
	TAP FEES - WATER	815,932	175,000		175,000	175,000	175,000		
SEWER CHARGES									
505.0000.34.4255	SEWER CHARGES	1,843,735	2,277,413		2,000,000	2,000,000	2,000,000		(12.18)
505.0000.34.4257	SEWER CHARGES - GRINDER PUMPS	288,235	62,000		62,000	62,000	62,000		
	SEWER CHARGES	2,131,970	2,339,413		2,062,000	2,062,000	2,062,000		(11.86)
TAP FEES - SEWER									
505.0000.34.4256	TAP FEES - SEWER	736,920	175,000		175,000	175,000	175,000		
	TAP FEES - SEWER	736,920	175,000		175,000	175,000	175,000		
OTHER CHARGES FOR SERVICES									
505.0000.34.6950	LATE PAYMENT PENALTIES AND FEES	64,631	60,000		65,000	65,000	65,000		8.33
505.0000.34.9300	RETURNED CHECK FEES	1,200	800		1,000	1,000	1,000		25.00
505.0000.34.9400	ADMINISTRATIVE FEES	8,150	9,500		7,500	7,500	7,500		(21.05)
	OTHER CHARGES FOR SERVICES	73,981	70,300		73,500	73,500	73,500		4.55
TRANSFERS IN FROM OTHER FUNDS									
505.0000.39.1234	TRANSFERS IN - ARPA FUND	709,585	851,502						(100.00)
505.0000.39.1320	TRANSFERS IN - SPLOST	488,775	586,530		622,440	622,440	622,440		6.12
	TRANSFERS IN FROM OTHER FUNDS	1,198,360	1,438,032		622,440	622,440	622,440		(56.72)
APPROPRIATED NET ASSETS									
505.0000.39.9200	APPROPRIATED NET ASSETS		1,778,564						(100.00)
	APPROPRIATED NET ASSETS		1,778,564						(100.00)
Totals for dept 0000 - NON DEPARTMENTAL		7,904,175	9,312,770		6,407,940	6,407,940	6,407,940		(31.19)
TOTAL ESTIMATED REVENUES		7,904,175	9,312,770		6,407,940	6,407,940	6,407,940		(31.19)
APPROPRIATIONS									
Dept 0000 - NON DEPARTMENTAL									
CAPITAL OUTLAYS									

BUDGET REPORT FOR CITY OF DAHLONEGA
 Fund: 505 WATER AND SEWER ENTERPRISE FUND

		Calculations as of 09/30/2024						
GL NUMBER		2023-24	2023-24	2024-25	2024-25	2024-25	2024-25	2024-25
AND		ACTIVITY	ORIGINAL	DEPT REQUESTED	FINANCE	CITY MANAGER	FINANCE	
ACCOUNT CLASSIFICATION DESCRIPTION		THRU 09/30/24	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	% CHANGE
APPROPRIATIONS								
Dept 0000 - NON DEPARTMENTAL								
CAPITAL OUTLAYS								
54-1XXX	PROPERTY	474,205	3,976,673	1,796,440	1,796,440	1,796,440		(54.83)
54-2XXX	MACHINERY AND EQUIPMENT	10,152		310,000	310,000	310,000		
54-3XXX	INTANGIBLES			250,000	250,000	250,000		
CAPITAL OUTLAYS		484,357	3,976,673	2,356,440	2,356,440	2,356,440		(40.74)
INTERFUND CHARGES								
55-1XXX	INDIRECT COST ALLOCATIONS	104,783	125,740					(100.00)
INTERFUND CHARGES		104,783	125,740					(100.00)
OTHER COSTS								
57-9XXX	CONTINGENCIES		60,000	60,000	60,000	60,000		
OTHER COSTS			60,000	60,000	60,000	60,000		
Totals for dept 0000 - NON DEPARTMENTAL		589,140	4,162,413	2,416,440	2,416,440	2,416,440		(41.95)
Dept 4334 - SEWER LIFT STATIONS								
SEWER LIFT STATIONS								
58-1XXX	PRINCIPAL		41,545		41,545	41,945		
58-2XXX	INTEREST	1,380	1,348		1,348	1,348		
51-1XXX	PERSONAL SERVICES - SALARIES AND \	40,220	56,061	3,500	50,826			(9.34)
51-2XXX	PERSONAL SERVICES - EMPLOYEE BEN	21,893	30,100		30,815			2.38
52-1XXX	PURCHASED - PROFESSIONAL SERVICE	8,292	13,500	13,500	13,500	13,500		
52-2XXX	PURCHASED - PROPERTY SERVICES	23,577	40,000	40,000	40,000	40,000		
52-3XXX	OTHER PURCHASED SERVICES	8,588	10,600	11,250	11,250	11,250		6.13
53-1XXX	SUPPLIES	66,342	80,500	84,500	84,500	84,500		4.97
UNK EXP	UNK EXP		5,000	5,000	5,000	5,000		
SEWER LIFT STATIONS		170,292	278,654	157,750	278,784	197,543		0.05
Totals for dept 4334 - SEWER LIFT STATIONS		170,292	278,654	157,750	278,784	197,543		0.05
Dept 4335 - SEWAGE TREATMENT PLANT								
SEWER TREATMENT PLANT								
58-1XXX	PRINCIPAL		29,473	116,848	116,848	116,848		296.46
58-2XXX	INTEREST	30,756	35,497	28,258	28,258	28,258		(20.39)
51-1XXX	PERSONAL SERVICES - SALARIES AND \	144,082	268,666	6,600	169,354			(36.96)
51-2XXX	PERSONAL SERVICES - EMPLOYEE BEN	40,918	86,824		59,243			(31.77)
52-1XXX	PURCHASED - PROFESSIONAL SERVICE	47,722	47,461	50,000	50,000	50,000		5.35
52-2XXX	PURCHASED - PROPERTY SERVICES	51,867	31,000	37,500	37,500	37,500		20.97
52-3XXX	OTHER PURCHASED SERVICES	151,596	169,500	197,600	197,600	197,600		16.58
53-1XXX	SUPPLIES	201,496	243,000	255,000	255,000	255,000		4.94
UNK_EXP	UNK_EXP	2,845	7,200	7,200	7,200	7,200		
SEWER TREATMENT PLANT		671,282	918,621	699,006	921,003	692,406		0.26
Totals for dept 4335 - SEWAGE TREATMENT PLANT		671,282	918,621	699,006	921,003	692,406		0.26
Dept 4390 - DISTRIBUTION AND COLLECTION								
DISTRIBUTION AND COLLECTION								
58-1XXX	PRINCIPAL		98,234	99,000	99,000	99,000		0.78
58-2XXX	INTEREST	42,941	51,284	51,500	51,500	51,500		0.42
51-1XXX	PERSONAL SERVICES - SALARIES AND \	335,562	390,239	526,000	438,281			12.31
51-2XXX	PERSONAL SERVICES - EMPLOYEE BEN	140,282	170,083	173,000	183,146			7.68
52-1XXX	PURCHASED - PROFESSIONAL SERVICE	80,348	94,500	135,000	135,000	135,000		42.86
52-2XXX	PURCHASED - PROPERTY SERVICES	41,477	9,000	16,000	18,500	16,000		105.56
52-3XXX	OTHER PURCHASED SERVICES	5,439	38,612	40,500	40,500	40,500		4.89
53-1XXX	SUPPLIES	589,144	344,650	451,000	313,000	313,000		(9.18)

		Calculations as of 09/30/2024						
GL NUMBER		2023-24	2023-24	2024-25	2024-25	2024-25	2024-25	
AND		ACTIVITY	ORIGINAL	DEPT REQUESTED	FINANCE	CITY MANAGER	FINANCE	
ACCOUNT CLASSIFICATION DESCRIPTION		THRU 09/30/24	BUDGET	BUDGET	BUDGET	BUDGET	% CHANGE	
APPROPRIATIONS								
Dept 4390 - DISTRIBUTION AND COLLECTION								
DISTRIBUTION AND COLLECTION								
UNK EXP	UNK EXP	8,732	6,000	7,500	7,500	7,500	25.00	
	DISTRIBUTION AND COLLECTION	1,243,925	1,202,602	1,499,500	1,286,427	662,500	6.97	
Totals for dept 4390 - DISTRIBUTION AND COLLECTION		1,243,925	1,202,602	1,499,500	1,286,427	662,500	6.97	
Dept 4420 - WATER SUPPLY								
WATER SUPPLY								
58-1XXX	PRINCIPAL		143,394		143,394			
58-2XXX	INTEREST	107,108	140,902		140,902			
52-1XXX	PURCHASED - PROFESSIONAL SERVICE	18,900	9,700	24,000	24,000	24,000	147.42	
52-2XXX	PURCHASED - PROPERTY SERVICES	20,199	23,700	20,000	20,000	20,000	(15.61)	
52-3XXX	OTHER PURCHASED SERVICES	2,004	308	2,500	2,500	2,500	711.69	
53-1XXX	SUPPLIES	2,668	4,500	4,500	4,500	4,500		
	WATER SUPPLY	150,879	322,504	51,000	335,296	51,000	3.97	
Totals for dept 4420 - WATER SUPPLY		150,879	322,504	51,000	335,296	51,000	3.97	
Dept 4430 - WATER TREATMENT PLANT								
WATER TREATMENT PLANT								
58-1XXX	PRINCIPAL		670,835	865,000	865,000	865,000	28.94	
58-2XXX	INTEREST	700,028	807,938	752,468	752,468	752,468	(6.87)	
51-1XXX	PERSONAL SERVICES - SALARIES AND \	224,289	241,444	8,000	288,912	8,000	19.66	
51-2XXX	PERSONAL SERVICES - EMPLOYEE BEN	94,234	120,671		116,183		(3.72)	
52-1XXX	PURCHASED - PROFESSIONAL SERVICE	88,346	94,500	95,000	95,000	95,000	0.53	
52-2XXX	PURCHASED - PROPERTY SERVICES	57,424	89,000	87,000	89,500	87,000	0.56	
52-3XXX	OTHER PURCHASED SERVICES	15,074	44,838	35,060	35,060	35,060	(21.81)	
53-1XXX	SUPPLIES	269,560	347,250	365,075	365,075	365,075	5.13	
UNK_EXP	UNK_EXP	4,907	11,500	12,000	12,000	12,000	4.35	
	WATER TREATMENT PLANT	1,453,862	2,427,976	2,219,603	2,619,198	2,219,603	7.88	
Totals for dept 4430 - WATER TREATMENT PLANT		1,453,862	2,427,976	2,219,603	2,619,198	2,219,603	7.88	
TOTAL APPROPRIATIONS		4,279,380	9,312,770	7,043,299	7,857,148	6,239,492	(15.63)	
NET OF REVENUES/APPROPRIATIONS - FUND 505		3,624,795		(635,359)	(1,449,208)	168,448		
	BEGINNING FUND BALANCE	17,706,429	17,706,429	21,331,224	21,331,224	21,331,224		
	ENDING FUND BALANCE	21,331,224	17,706,429	20,695,865	19,882,016	21,499,672		

		Calculations as of 09/30/2024					
GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	2023-24 ACTIVITY THRU 09/30/24	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 FINANCE BUDGET	2024-25 CITY MANAGER BUDGET	2024-25 FINANCE % CHANGE	
ESTIMATED REVENUES							
Dept 0000 - NON DEPARTMENTAL							
CHARGES FOR SERVICES							
540.0000.34.4130 SALE OF RECYCLED MATERIALS	225	300	250	250	250	(16.67)	
CHARGES FOR SERVICES	225	300	250	250	250	(16.67)	
INVESTMENT INCOME							
540.0000.36.1000 INTEREST REVENUES	16,061	10,000	12,000	12,000	12,000	20.00	
INVESTMENT INCOME	16,061	10,000	12,000	12,000	12,000	20.00	
MISCELLANEOUS REVENUE							
540.0000.38.9000 MISCELLANEOUS REVENUES	2,318		2,000	2,000	2,000		
MISCELLANEOUS REVENUE	2,318		2,000	2,000	2,000		
OTHER CHARGES FOR SERVICES							
540.0000.34.6950 LATE PAYMENT PENALTIES AND FEES	7,133	7,000	7,500	7,500	7,500	7.14	
OTHER CHARGES FOR SERVICES	7,133	7,000	7,500	7,500	7,500	7.14	
REFUSE COLLECTION CHARGES							
540.0000.34.4110 REFUSE COLLECTION CHARGES	908,607	1,067,401	1,090,740	1,090,740	1,090,740	2.19	
REFUSE COLLECTION CHARGES	908,607	1,067,401	1,090,740	1,090,740	1,090,740	2.19	
APPROPRIATED NET ASSETS							
540.0000.39.9200 APPROPRIATED NET ASSETS		22,005				(100.00)	
APPROPRIATED NET ASSETS		22,005				(100.00)	
Totals for dept 0000 - NON DEPARTMENTAL	934,344	1,106,706	1,112,490	1,112,490	1,112,490	0.52	
TOTAL ESTIMATED REVENUES	934,344	1,106,706	1,112,490	1,112,490	1,112,490	0.52	
APPROPRIATIONS							
Dept 0000 - NON DEPARTMENTAL							
CAPITAL OUTLAYS							
54-2XXX MACHINERY AND EQUIPMENT	49,775						
CAPITAL OUTLAYS	49,775						
OTHER COSTS							
57-9XXX CONTINGENCIES		40,000		13,032		(67.42)	
OTHER COSTS		40,000		13,032		(67.42)	
Totals for dept 0000 - NON DEPARTMENTAL	49,775	40,000		13,032		(67.42)	
Dept 4500 - SOLID WASTE AND RECYCLING							
PERSONAL SERVICES AND EMPLOYEE BENEFITS							
51-1XXX PERSONAL SERVICES - SALARIES AND \	255,157	369,276	456,000	368,190		(0.29)	
51-2XXX PERSONAL SERVICES - EMPLOYEE BEN	120,794	182,710	193,000	188,868		3.37	
PERSONAL SERVICES AND EMPLOYEE BENEFITS	375,951	551,986	649,000	557,058		0.92	
PURCHASES/CONTRACTED SERVICES							
52-1XXX PURCHASED - PROFESSIONAL SERVICE	3,296	5,400	5,000	5,000	5,000	(7.41)	
52-2XXX PURCHASED - PROPERTY SERVICES	62,564	20,000	43,500	43,500	43,500	117.50	
52-3XXX OTHER PURCHASED SERVICES	162,614	264,550	267,000	267,000	267,000	0.93	
UNK EXP UNK EXP	252	1,200	1,200	1,200	1,200		
PURCHASES/CONTRACTED SERVICES	228,726	291,150	316,700	316,700	316,700	8.78	
SUPPLIES							
53-1XXX SUPPLIES	78,197	160,700	162,700	162,700	162,700	1.24	

		Calculations as of 09/30/2024					
GL NUMBER		2023-24	2023-24	2024-25	2024-25	2024-25	2024-25
AND		ACTIVITY	ORIGINAL	DEPT REQUESTED	FINANCE	CITY MANAGER	FINANCE
ACCOUNT CLASSIFICATION DESCRIPTION		THRU 09/30/24	BUDGET	BUDGET	BUDGET	BUDGET	% CHANGE
APPROPRIATIONS							
Dept 4500 - SOLID WASTE AND RECYCLING							
SUPPLIES							
	SUPPLIES	78,197	160,700	162,700	162,700	162,700	1.24
INTERFUND CHARGES							
55-1XXX	INDIRECT COST ALLOCATIONS	52,392	62,870	63,000	63,000	63,000	0.21
	INTERFUND CHARGES	52,392	62,870	63,000	63,000	63,000	0.21
DEBT SERVICE							
58-2XXX	INTEREST	10					
	DEBT SERVICE	10					
Totals for dept 4500 - SOLID WASTE AND RECYCLING		735,276	1,066,706	1,191,400	1,099,458	542,400	3.07
TOTAL APPROPRIATIONS		785,051	1,106,706	1,191,400	1,112,490	542,400	0.52
NET OF REVENUES/APPROPRIATIONS - FUND 540		149,293		(78,910)		570,090	
BEGINNING FUND BALANCE		1,367,065	1,367,065	1,516,358	1,516,358	1,516,358	
ENDING FUND BALANCE		1,516,358	1,367,065	1,437,448	1,516,358	2,086,448	

GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	Calculations as of 09/30/2024		2024-25 DEPT REQUESTED BUDGET	2024-25 FINANCE BUDGET	2024-25 CITY MANAGER BUDGET	2024-25 FINANCE % CHANGE
	2023-24 ACTIVITY THRU 09/30/24	2023-24 ORIGINAL BUDGET				
ESTIMATED REVENUES						
Dept 0000 - NON DEPARTMENTAL						
INVESTMENT INCOME						
560.0000.36.1000 INTEREST REVENUES	13,388	1,500	7,000	7,000	7,000	366.67
INVESTMENT INCOME	13,388	1,500	7,000	7,000	7,000	366.67
OTHER CHARGES FOR SERVICES						
560.0000.34.6950 LATE PAYMENT PENALTIES AND FEES	1,409	1,000	1,000	1,000	1,000	
OTHER CHARGES FOR SERVICES	1,409	1,000	1,000	1,000	1,000	
TRANSFERS IN FROM OTHER FUNDS						
560.0000.39.1100 TRANSFERS IN - GENERAL FUND	301,049	361,259	361,259	361,259	361,259	
560.0000.39.1234 TRANSFERS IN - ARPA FUND	425,850	511,020				(100.00)
560.0000.39.1320 TRANSFERS IN - SPLOST	244,388	293,265	311,220	311,220	311,220	6.12
TRANSFERS IN FROM OTHER FUNDS	971,287	1,165,544	672,479	672,479	672,479	(42.30)
APPROPRIATED NET ASSETS						
560.0000.39.9200 APPROPRIATED NET ASSETS			78,013	80,297		
APPROPRIATED NET ASSETS			78,013	80,297		
STORMWATER UTILITY CHARGES						
560.0000.34.4260 STORMWATER UTILITY CHARGES	294,377	354,150	353,169	353,169	353,169	(0.28)
STORMWATER UTILITY CHARGES	294,377	354,150	353,169	353,169	353,169	(0.28)
Totals for dept 0000 - NON DEPARTMENTAL	1,280,461	1,522,194	1,111,661	1,113,945	1,033,648	(26.82)
TOTAL ESTIMATED REVENUES	1,280,461	1,522,194	1,111,661	1,113,945	1,033,648	(26.82)
APPROPRIATIONS						
Dept 0000 - NON DEPARTMENTAL						
CAPITAL OUTLAYS						
54-1XXX PROPERTY	147,743	719,913	637,000	637,000	637,000	(11.52)
54-3XXX INTANGIBLES		100,000				(100.00)
CAPITAL OUTLAYS	147,743	819,913	637,000	637,000	637,000	(22.31)
Totals for dept 0000 - NON DEPARTMENTAL	147,743	819,913	637,000	637,000	637,000	(22.31)
Dept 4910 - STORMWATER						
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
51-1XXX PERSONAL SERVICES - SALARIES AND \	50,700	64,541	64,541	66,481		3.01
51-2XXX PERSONAL SERVICES - EMPLOYEE BEN	13,594	16,861	16,861	17,205		2.04
PERSONAL SERVICES AND EMPLOYEE BENEFITS	64,294	81,402	81,402	83,686		2.81
PURCHASES/CONTRACTED SERVICES						
52-1XXX PURCHASED - PROFESSIONAL SERVICE	2,791	75,000	15,000	15,000		(80.00)
52-2XXX PURCHASED - PROPERTY SERVICES		1,500	1,500	1,500		
52-3XXX OTHER PURCHASED SERVICES	65	2,500	500	500		(80.00)
PURCHASES/CONTRACTED SERVICES	2,856	79,000	17,000	17,000		(78.48)
SUPPLIES						
53-1XXX SUPPLIES	889	32,000	15,000	15,000		(53.13)
UNK EXP UNK EXP		1,500				(100.00)
SUPPLIES	889	33,500	15,000	15,000		(55.22)
CAPITAL OUTLAYS						
54-1XXX PROPERTY	16,210					
CAPITAL OUTLAYS	16,210					

GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	Calculations as of 09/30/2024					2024-25 CITY MANAGER BUDGET	2024-25 FINANCE % CHANGE
	2023-24 ACTIVITY THRU 09/30/24	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 FINANCE BUDGET	2024-25 FINANCE		
APPROPRIATIONS							
Dept 4910 - STORMWATER							
INTERFUND CHARGES							
55-1XXX							
INDIRECT COST ALLOCATIONS	423,649	508,379	361,259	361,259	361,259	(28.94)	
INTERFUND CHARGES	423,649	508,379	361,259	361,259	361,259	(28.94)	
Totals for dept 4910 - STORMWATER	507,898	702,281	474,661	476,945	361,259	(32.09)	
TOTAL APPROPRIATIONS	655,641	1,522,194	1,111,661	1,113,945	998,259	(26.82)	
NET OF REVENUES/APPROPRIATIONS - FUND 560	624,820				35,389		
BEGINNING FUND BALANCE	2,037,234	2,037,234	2,662,054	2,662,054	2,662,054		
ENDING FUND BALANCE	2,662,054	2,037,234	2,662,054	2,662,054	2,697,443		
ESTIMATED REVENUES - ALL FUNDS	18,324,524	22,099,291	21,468,840	21,576,946	21,323,327		
APPROPRIATIONS - ALL FUNDS	13,233,558	22,099,291	20,635,497	23,926,061	15,565,932		
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS	5,090,966		833,343	(2,349,115)	5,757,395		
BEGINNING FUND BALANCE - ALL FUNDS	33,343,831	33,343,831	38,434,797	38,434,797	38,434,797		
ENDING FUND BALANCE - ALL FUNDS	38,434,797	33,343,831	39,268,140	36,085,682	44,192,192		