

BUDGET ASSUMPTIONS FY 25

PAY EACH FULLTIME NON-PROBATIONARY EMPLOYEE WHO TAKES CITY GROUP INSURANCE \$1,000 FOR FISCAL YEAR FY25, AS A WELLNESS BENEFIT. PAYMENT WILL BE MADE IN OCTOBER, 2024 UPON RECEIPT OF PROOF OF PHYSICAL & LABWORK & EMPLOYEE MUST SIGN THAT IF THEY LEAVE THE CITY'S EMPLOY PRIOR TO SEPT, 2025, THEY MUST PAY BACK A PRO-RATED SHARE OF THIS PAYMENT. PROBATIONARY EMPLOYEES (AS OF 10/1/24) WILL RECEIVE THEIR \$1,000 CHECK UPON COMPLETION OF 6 MONTH PROBATIONARY PERIOD. ONLY EMPLOYEES OF RECORD ON OCTOBER 1ST WILL RECEIVE THIS WELLNESS BENEFIT. **EMPLOYEES NOT ENROLLED IN CITY GROUP INSURANCE WILL RECEIVE \$1500.00 FOR FISCAL YEAR FY25, AS A WELLNESS BENEFIT.**

ARPA INCENTIVES FOR NEW HIRES PUBLIC WORKS CDL POSITIONS OR PROMOS TO CDL POSITIONS. \$1,000 UPON COMPLETION OF 6 MONTHS OF SERVICE; \$1,000 UPON COMPLETION OF 12 MONTHS; \$1,000 UPON COMPLETION OF 18 MONTHS; AND \$2,000 AT COMPLETION OF 24 MOS. TOTAL OF \$5,000.

ARPA INCENTIVES FOR NEW HIRES OF CERTIFIED SWORN OFFICER OR POLICE SUPERVISOR POSITIONS POSITIONS, TO INCLUDE PROMOS. \$5,000 WITH SIGNED 2 YEAR CONTRACT UPON COMPLETION OF 6 MOS PROBATIONARY PERIOD.

ALL FULLTIME & PARTTIME EMPLOYEES WILL SEE A 3% INCREASE IN BASE PAY (EXCEPT ANY EMPLOYEES WHO RECEIVED A SALARY INCREASE IN THE LATTER PART OF FY24).

FULLTIME & REGULAR PARTTIME EMPLOYEES WILL ALSO RECEIVE A ONE TIME BONUS FOR FY25. FULLTIME WILL GET \$1,200.00 & REGULAR PARTTIME WILL GET \$1,000. PARTTIME EMPLOYEES WHO ARE CALLED IN AS NEEDED WILL NOT RECEIVE A BONUS.

Defined Retirement Contribution is budgeted at 10% of base salary for all fulltime employees for year ended December 31, 2024. Employees will be offered the opportunity to be paid for 20% of this Contribution, in cash, in lieu of having it deposited into their retirement acct.

GROUP HEALTH INS DEDUCTIBLE WILL BE \$1,000. EMPLOYEE WILL BE REQUIRED TO PAY \$14.50 PER MONTH TO CARRY THE COVERAGE. SAME AS FY24. EMPLOYEES WHO HAVE OTHER GROUP HEALTH INS COVERAGE CAN OPT OUT OF THE CITY'S PLAN.

TAX MILLAGE RATE WILL BE SET AT 13 MILS.

COMMERCIAL GARBAGE RATES WILL INCREASE BY 5%. RESIDENTIAL GARBAGE RATES WILL INCREASE BY 2%. \$6.00 PER YEAR PER CUSTOMER

DEPARTMENT	FT/FB	PT/NB
ADMINISTRATIVE	5	1
POLICE DEPT		
CHIEF	1	
SWORN OFFICERS	10	4
SUPPORT PERSONNEL	1	0
MUNICIPAL COURT	1	1
PUBLIC BLDGS	0	
STREET DEPT	2	1
STORMWATER COLL DEPT	1	
PARKS DEPT	1	
ECONOMIC EV	1	
SOLID WASTE	3	2
WATER & SEWER	8	1
FIRE & EMER SER	2	AS MANY AS NEEDED TO ASSURE 1 FIREFIGHTER ON DUTY AT ALL TIMES
	36	

**AMERICAN RECOVERY PLAN ACT OF 2021
FY 25 BUDGET**

FUND		FY25
		ADOPTED
	REVENUES	
	ARPA FUNDS TO BE AWARDED IN FY21	\$ 95,000
	ARPA FUNDS TO BE AWARDED IN FY22	\$ 268,000
	TOTAL OPERATING REVENUES	\$ 363,000
	Purchase Period - Oct 1. 2024 - Sept 30, 2025	
	Balance Forward from FY24	\$ 187,500
GEN - PUBLIC BLDGS	Demolition of old Josies Bldg - 113 S. Dooly St	\$ 184,270
FIRE DEPT	ARPA BONUSES - POISSON	\$ 3,230
	EXPENDITURES	\$ 187,500
	OTHER INCOME	
36.1111	INTEREST EARNINGS	
	TOTAL NON-OPERATING INCOME	\$ -
	BAL TO BE APPROPRIATED IN FUTURE FY'S	\$ -

GENERAL FUND - 100

FY25 - BUDGET

		FY25	
GL NUMBER		ADOPTED	NOTES
	REVENUES		
	TAXES	13.0 Mills	1 mil generates approximately \$ _____
031-43100-41100	PROPERTY TAXES-REG DIGEST	798,057	DIGEST (NET DIGEST LESS UTILITIES) 61,389,029
	HTRG - FROM STATE	0	
031-43100-41111	PUBLIC UTILITIES TAX	65,626	DIGEST 5,048,129
031-43100-41310	MOTOR VEHICLE TAX	8,599	DIGEST 661,470
031-43100-41320	MOBILE HOME TAX	5,213	DIGEST 400,971
031-43100-41340	RECORDING INTANG TAX	4,000	
031-43100-41350	RAILROAD EQUIP TAX	2,800	
031-43100-41390	TITLE AD VALOREM TAX	75,000	
031-43100-41600	REAL EST TRANSFER TAX	2,000	
031-43100-41700	FRANCHISE TAXES (ELEC/CABLE/TELEPHONE/GAS)	250,000	
031-43100-43131	LOCAL OPTION SALES TAX	470,000	
031-43100-44200	ALCOHOL TAX	49,000	
031-43100-46100	OCCUPATIONAL TAX (BUSINESS REGISTRATION)	10,000	Business Registration Fees \$30 businesses Insurance Bus Reg \$40 ea
031-43100-46200	INSURANCE PREMIUM TAX	271,000	
031-43100-46300	FINANCIAL INSTITUTION TAX	30,000	
	TOTAL TAXES	2,041,295	
	LICENSES & PERMITS		
032-43200-42115	ALCOHOL LICENSES	15,000	
032-57220-42100	BUILDING PERMIT	2,000	
	TOTAL LIC & PERMITS	17,000	
	INTERGOVERNMENTAL REVENUE		
033-43300-43300	PYMTS IN LIEU OF TAXES	24,000	FACHA
033-43300-43340	STATE GOVT GRANTS GF	500	Forest Land
033-54200-43340	STREET DEPT STATE GOVT GRANTS-LMIG	55,000	
	TOTAL INTGVMTL REVENUE	79,500	
	CHARGES FOR SERVICES		
034-56500-44140	PRINTING & COPYING FEES - LIBRARY	2,500	
034-43400-44170	INDIRECT COST ALLOCATION	621,047	Water 30%/ Sewer 40%/ San 6% / Fire Fund 4% (Gen Fund - 20%)
034-54850-44910	CEMETERY LOTS - SALE OF	10,000	
034-54850-44911	BURIAL FEES	2,500	
034-54200-44912	STREET LIGHT FEES		\$4.0*1223 customers x 12 months
	TOTAL CHARGES FOR SERVICES	636,047	

		FY25	
GL NUMBER		ADOPTED	NOTES
	FINES & FORFEITS		
035-52650-45170	REC COURT FINES	89,000	
	TOTAL FINES & FORFEITS	89,000	
	OTHER REVENUES/FINANCING SOURCES		
100-53200-42132	POLICE SERVICES TO OGLE	60,000	
038-43800-48100	RENT ON DEPOT (LAHOOD)	6,000	
038-43800-48100	VERIZON RENT ON CELL TOWER LAND (XCELL & TOWERCOM)	20,364	TWRCOM - \$747.50 PER MO; XCELL - \$950 per mo.
038-53200-48500	TAKE HOME VEHICLE FEES	6,240	\$20 per OOT Vehicles Per Week.
	TOTAL OTHER REVENUES	92,604	
	TOTAL REVENUE	2,955,446	
039-43900-49116	TRANSFER FROM HOTEL/MOTEL TAX FUND	10,000	
039-43900-49117	OPERATING TRANSFER FROM SEWER FUND -	676,847	
039-43900-49119	TRANSFER FROM ARPA FUND	184,270	
	PAID FOR FROM SPLOST FUND	217,700	
	TRANSFER FROM TSPLOST FOR STREET MAINTENANCE	50,000	
	TRANSFER FROM TSPLOST FOR MATCHING LMIG	50,000	
	TOTAL REVENUE, TRANSFERS & UNRESERVED FUND BALANCE	4,144,263	
	EXPENDITURES		
51100	MAYOR & COUNCIL		
	TOTAL MAYOR & COUNCIL	91,703	
51400	ELECTIONS		
	TOTAL ELECTIONS	250	
51500	ADMINISTRATION		
	TOTAL ADMINISTRATION	781,657	
51565	PUBLIC BUILDINGS - PW Ctr;City Hall		
	TOTAL PUBLIC BUILDINGS	378,370	
52650	MUNICIPAL COURT		
	TOTAL MUNICIPAL COURT	92,202	
53200	POLICE DEPARTMENT - PATROL DIVISION		
	TOTAL POLICE DEPARTMENT	1,219,933	
53220	POLICE INVESTIGATIVE DIVISION/SRT		
	TOTAL POLICE INVESTIGATIVE DIV	119,486	
53250	POLICE SPECIAL SERVICES - K-9 DIVISION		
	TOTAL POLICE SPECIAL SER-K9 DIVISION	110,222	
53910	ANIMAL CONTROL		

		FY25	
GL NUMBER		ADOPTED	NOTES
	TOTAL ANIMAL CONTROL	700	
54200	STREET DEPARTMENT		
	TOTAL STREET DEPARTMENT	443,770	
54250	STORMWATER COLLECTION & DISPOSAL		
	TOTAL STORMWATER COLL & DISPOSAL	144,572	
54850	CEMETERY DEPARTMENT		
	TOTAL CEMETERY DEPARTMENT	44,825	
55144	MOSQUITO CONTROL		
	TOTAL MOSQUITO CONTROL	35,000	
56200	CITY PARKS DEPARTMENT		
	TOTAL CITY PARKS DEPARTMENT	105,122	
56500	LIBRARY		
	TOTAL LIBRARY	130,234	
57500	ECONOMIC DEVELOPMENT & TOURISM		
	TOTAL ECONOMIC DEVELOPMENT	131,037	
59000	OTHER DEPARTMENTS		
	TOTAL OTHER DEPARTMENTS	12,000	

	TOTAL EXPENDITURES	3,806,083	
	CONTINGENCIES & TRANSFERS		
	GEN FUND - CONTINGENCIES	26,240	
	TRANSFER TO AIRPORT FUND	0	
	TRANSFER TO FIRE & EMER SER FUND	311,940	
	TOTAL EXPENDITURES, TRANSFERS & CONTINGENCIES	4,144,263	

Deficit/excess 0

WATER FUND - 505
FY25 BUDGET

GL#

		FY25	
		PROPOSED	NOTES
			30% INDIRECT COST ALLOCATION
OPERATING REVENUES			
	COLLECTION ON BAD DEBTS		
44211	METERED WATER SALES	525,000	Rate increase?
44212	WATER TAP FEES	-	
44213	WATER RECONNECT FEES	4,900	
44217	COLLECTION FEES	6,300	
44218	OTHER SERVICE CHARGES	200	
44234	OUTSIDE CONTRACT FEES-IDEAL	\$ -	
48300	INSURANCE CLAIMS	\$ -	
4850	TAKE HOME VEHICLE FEES	\$ -	
	TOTAL OPERATING REVENUES	\$ 536,400	
OPERATING EXPENSES			
54410	WATER GEN & ADMINISTRATIVE		
	TOTAL WATER-GEN & ADM	334,598	
54430	WATER PLANTS		
	TOTAL WATER PLANTS	249,371	
54440	WATER LINE MAINTENANCE		
	TOTAL WATER LINE MAINTENANCE	209,758	
TOTAL OPERATING EXPENSES		793,727	
NET OPERATING INCOME		(257,327)	
NON-OPERATING INCOME			
	TRANSFER FROM SEWER FUND	299,371	
	TRANSFER FROM SPLOST FUND	185,000	
	TOTAL NON-OPERATING INCOME	484,371	
NET INCOME BEFORE CAPITAL BUDGET & LOAN PRINCIPAL		227,044	
NON-OPERATING EXPENSES			
	GEFA LOAN #4 - AMI METERS - INTEREST	3,344	TO BE ADDED UPON LOAN CLOSEOUT. \$ WILL COME FROM TRANSFER FROM SEWER TO WATER
	TOTAL NON-OPERATING EXPENSES	3,344	

GL#

FY25	
PROPOSED	NOTES

WATER FUND - CAPITAL BUDGET		
Fire Hydrants	30,000	SPLOST: Replace Fire Hydrants
Double Drum Roller	25,000	SPLOST
Backhoe	130,000	SPLOST
TOTAL WATER FUND - CAPITAL BUDGET	185,000	
GEFA #4 LOAN PRINCIPAL		
Radio Read Water Meter Loan	\$ 38,700	TO BE ADDED UPON LOAN CLOSEOUT. \$ WILL COME FROM TRANSFER FROM SEWER TO WATER
TOTAL WATER RBP & LP	\$ 38,700	

SEWER FUND - 506
FY25 BUDGET

		FY25	
		ADOPTED	NOTES
OPERATING REVENUES			30% INDIRECT COST ALLOCATION
44231	SEWERAGE CHARGES - SP#1 DIVERTED TO SP#2	500,000	
44232	SEWERAGE CHARGES - SP#2-OTHER USERS	4,500	
44234	OUTSIDE CONTRACT FEES - IDEAL	19,000	
44238	INDUSTRIAL PTREATMENT CHRГ-TAYLOR	3,750,000	Estimated 30 million GALS at \$.125
	INDUSTRIAL PRETREATMENT - NEW USERS	950,000	Estimate 5 million new gallons @ \$.19 gal
TOTAL OPERATING REVENUES		\$ 5,223,500	
OPERATING EXPENSES			
54310	SEWER - GEN & ADMINISTRATIVE		
	TOTAL SEWER - GEN & ADM	\$ 326,874	
54331	SEWER LINE MAINTENANCE		
	TOTAL SEWER LINE MAINTENANCE	\$ 231,285	
54335	DRAYTON RD INDUSTRIAL PRE-TREATMENT FACILITY		
	TOTAL SCWRF	\$ 1,281,369	
54337	SPRING CREEK LAB FACILITY		
	TOTAL SCLF	\$ 100,290	
TOTAL OPERATING EXPENSES		\$ 4,044,318	
NET OPERATING INCOME		\$ 1,179,182	
NON-OPERATING INCOME			
49113	TRANSFER IN FROM SPLOST	130,388	
TOTAL NON-OPERATING INCOME		\$ 130,388	
NON-OPERATING EXPENSE			
SEWER - GEN & ADM			
58233	GEFA LOAN #3 - INTEREST	\$ 15,212	SPLOST
	OPERATING TRANSFER TO WATER FUND	\$ 299,371	
	OPERATING TRANSFER TO GEN FUND	\$ 676,847	
TOTAL NON-OPERATING EXPENSE		\$ 991,430	
NET INCOME BEFORE CAPITAL BUDGET & GEFA LOAN PRINCIPAL		\$ 318,140	
SEWER FUND CAPITAL BUDGET			

	FY25	
	ADOPTED	NOTES
310P Backhoe		Contingent on New Leachate Sources
TOTAL SEWER FUND CAPITAL BUDGET	\$ -	
SEWER REVENUE BOND & LOAN PRINCIPAL		
GEFA LOAN #3 - PRINCIPAL	\$ 115,176	SPLOST
TOTAL SEWER RBP & LP	\$ 115,176	
	\$ 202,964	PROFIT/LOSS

**320 - TSPLOST 2010-2016
FY 25 BUDGET**

FUND		FY25
		ADOPTED
	REVENUES	
	TSPLOST REVENUES	\$ 95,000
	CARRIED OVER FROM PRIOR FY24	\$ 268,000
	TOTAL OPERATING REVENUES	\$ 363,000
	FY25 PROJECTS MATCHING LMIG	\$ 50,000
	TRANSFER TO GEN FUND FOR STS MAINTENANCE-FY25	\$ 50,000
	AIRPORT PROJECTS	
	TOTAL CAPITAL BUDGET	\$ 100,000
	OTHER INCOME	
36.1111	INTEREST EARNINGS	
	TOTAL NON-OPERATING INCOME	\$ -
	OPERATING EXPENSE	
	Audit Fee	\$ 1,000
	TOTAL OPERATING EXPENSE	\$ 1,000
	BAL TO CARRY FORWARD TO FY2026	\$ 262,000

430 - SPLOST 2016-2022

FY 25 BUDGET

FUND		FY25
		ADOPTED
	REVENUES	
	SPLOST REVENUES FOR Oct-Sept 25	420,000
	CARRIED OVER FROM PRIOR FY24 - SPLOST 22	13,649
	CARRIED OVER FROM PRIOR FY24 - SPLOST27	268,000
	TOTAL	701,649
	Purchase Period - Oct, 2024 through Sept, 2025	
GEN-POL	Body Cams	3,500
GEN-POL	12 Tasers, Batteries & Holsters	61,000
GEN-POL	15 SIG 9 mm Pistols (after trade In of current pistols)	12,000
GEN-POL	Vehicle Laptop Replacement	2,600
GEN - MUN CRT	Printer	800
PUBLIC BLDGS	Refrigerator for Fire Station Apt at City Hall	800
Adm	Time Clock System	2,000
Adm	computer for New Office	3,000
GEN - PUBLIC BLDGS	PUBLIC RESTROOMS	\$ 70,000
GEN - POLICE DEPT	BAL ON FLOCK SYSTEM	\$ 62,000

WLM	New backhoe	130,000
WLM	Double Drum Roller	25,000
WLM	Water: Replace Fire Hydrants	30,000

FIRE DEPT	4 EA BOTTLES FOR BA'S	\$ 6,000
FIRE DEPT	5 SETS TURN OUT GEAR	\$ 24,500
SEWER -	12 GEFA PAYMENTS	130,388
	TOTAL CAPITAL BUDGET	372,700
	OTHER INCOME	
36.1111	INTEREST EARNINGS	-
	TOTAL NON-OPERATING INCOME	-
	OPERATING EXPENSE	
	Audit Fee	1,000
	TOTAL OPERATING EXPENSE	1,000
	BAL TO CARRY FORWARD TO FY2026	327,949

SOLID WASTE FUND - 540

FY25

		FY25	
		ADOPTED	NOTES
	OPERATING REVENUES		1236 Residential Customers
44410	SANITATION CHARGES - RESIDENTIAL CARTS	370,800	\$.50 per mo residential rate increase
44420	SANITATION CHARGES - DUMPSTERS & CARTS	284,841	5% increase
44485	LEAF & LIMB/YARD TRIMMINGS FEES	100,000	
	TOTAL OPERATING REVENUES	755,641	

	OPERATING EXPENSES		
54510	SOLID WASTE ADMINISTRATION		
	TOTAL SOLID WASTE ADMINIS	\$ 142,779	
54520	SOLID WASTE COLLECTION		
	TOTAL SOLID WASTE COLLECTION	\$ 370,000	
54530	SOLID WASTE DISPOSAL		
	TOTAL SOLID WASTE DISPOSAL	\$ 34,000	
54585	YARD WASTE-COLL & MGT		
	TOTAL YARD WASTE	\$ 208,862	

TOTAL OPERATING EXPENSES	\$ 755,641	
---------------------------------	-------------------	--

NET OPERATING INCOME	\$ -	
-----------------------------	-------------	--

	NON-OPERATING INCOME		
	TRANSFER IN FROM SPLOST	\$ 218,000	
	TOTAL NON-OPERATING INCOME	\$ 218,000	

NET INCOME BEFORE CAPITAL BUDGET & LOAN PRINCIPAL	\$ 218,000
--	-------------------

	SOLID WASTE FUND CAPITAL BUDGET - SPLOST	
	GRAPPLE TRUCK	\$ 218,000
	TOTAL SOLID WASTE FUND CAPITAL BUDGET	\$ 218,000

FIRE & EMERGENCY SERVICES FUND - 590

FY25 BUDGET

FUND #590		FY25	
GL NUMBER		ADOPTED	NOTES
	OPERATING REVENUES		
033-53500-43111	FED GRANT - FEMA FOR FIRE DEPT		
	STATE FORESTRY GRANT	5,000	
	FIREWORKS GRANT -	25,000	
034-53500-42200	FIRE SER FEES - NON TAXABLE PROPERTIES	55,000	
034-53500-44230	FIRE SPECIAL SERVICES - Fire Hydrant Maintenance	22,900	
033-53500-43360	Grant from Macon County for Fire Equipment	5,000	
	TOTAL FIRE REVENUES	112,900	
	OPERATING EXPENSES		
53500	FIRE & EMERGENCY SERVICES		
	TOTAL FIRE & EMERGENCY SERVICES EXP	445,840	
	NET OPERATING INCOME	-332,940	
	NON-OPERATING INCOME & TRANSFERS IN		
	Transfer from General Fund	311,940	
	TRANSFER IN FROM SPLOST	30,500	
	TOTAL NON-OPERATING INCOME	342,440	
	NET INCOME BEFORE CAPITAL BUDGET & LOAN PRINCIPAL	9,500	
	FIRE FUND CAPITAL BUDGET		
	Replace front ramp at FS#1	9,500	
	TOTAL FIRE FUND CAPITAL BUDGET	9,500	

0