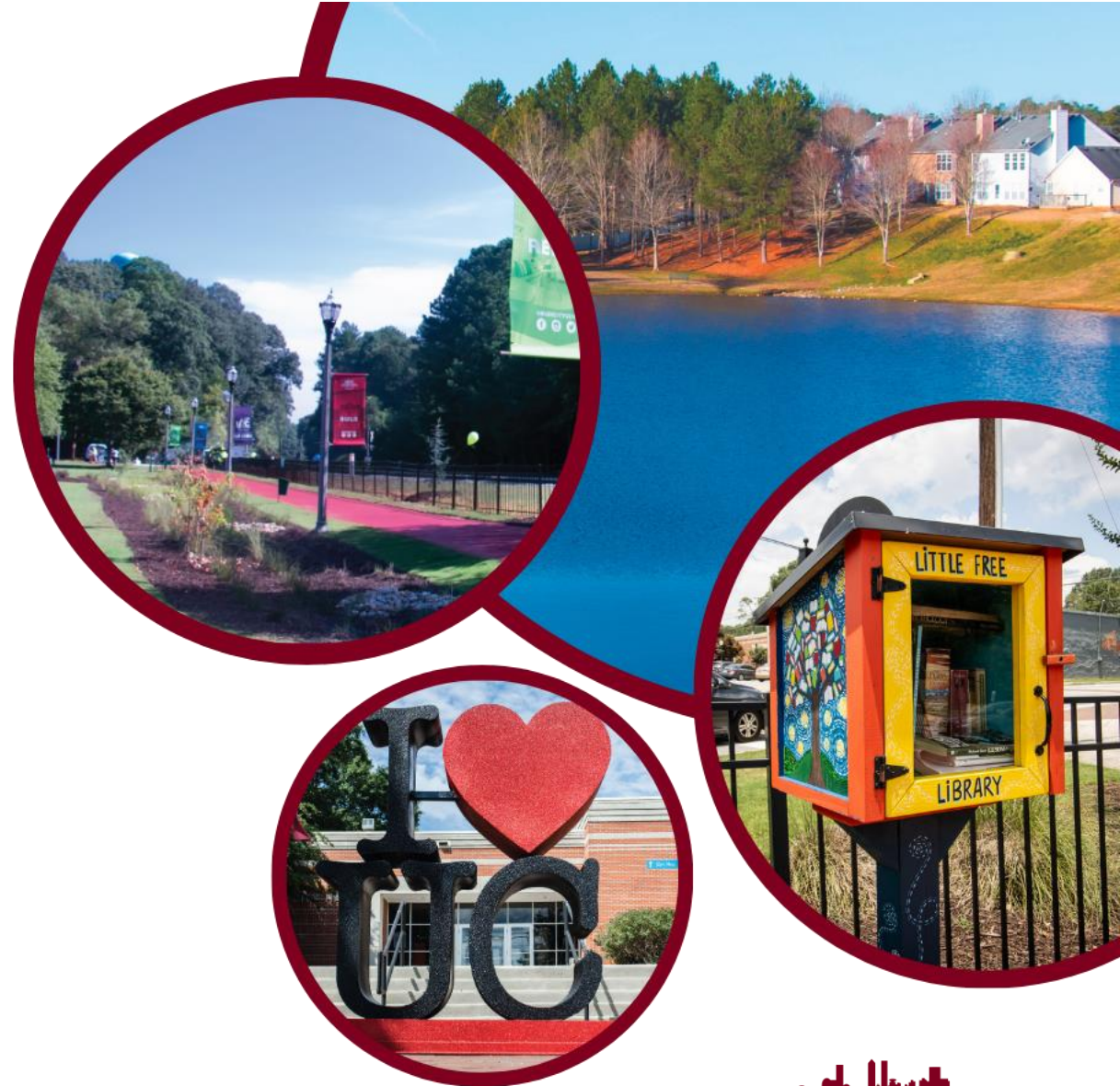


FY 2025 CITY COUNCIL BUDGET PRESENTATION

August 21, 2024



MISSION STATEMENT

Union City plans and organizes growth through municipal services and programs to provide a high quality of life. We utilize:

- Innovation
- Best practices, and
- Streamlined processes in a cost effective, responsible, efficient and professional manner

Our goal is to provide the best place to live work, play, and stay in service to all people in the community.

VISION STATEMENT

We are a vibrant community comprised of passionate residents whose values are based on family and the inclusion of all members of the City. Union City continues to push toward the future as the progressive city by engaging with the community and improving the quality of life and safety of all while building toward a goal of success.

UNION CITY'S ECONOMIC OUTLOOK

Union City, recently named the fastest growing City in Georgia has highly positive economic outlook. Union City is likely to continue its upward economic trends, driven by favorable business conditions, affordable living, and strategic location to the airport.



HOW WILL UNION CITY ENSURE A SOUND FUTURE?

- Continue to follow financial best practices and utilize innovative strategies to remain fiscally sound
- Continue developing as an evolving hub and destination for business, residential investment, and tourism
- Maximize business incentives (Opportunity Zone, and Foreign Trade Zone)
- Maximize location and proximity to downtown Atlanta and Hartsfield Jackson Airport

BUDGET TIMELINE



BUDGET FRAMEWORK



Balance Budget Based on Prior Year Revenue Trends

Limit Discretionary Spending

Spend Fund Balance only on One Time Expenditures



MAYOR & COUNCIL PRIORITIES



MAYOR & COUNCIL TOP PRIORITIES

- Amphitheatre
 - Parking

- Expansion of Parking Facilities for Recreation Areas

- Customer Service

- Employee Retention



BUDGETS ENHANCEMENTS



DEPARTMENT ENHANCEMENTS



Police Department

- Metrics One Training (Code Enforcement)

Public Services

- Growing Together Campaign
- Holiday Outdoor Decorations

Operations

- New Street Banners

Human Resources

- Mental Health Program

Community Development

- Comprehensive Plan Consultant
- Collaborative/Staffing Assistance

Court Services

- New Software Implementation

Parks and Recreation

- Landscaping Installation
- New Programming

Fire Department

- Various Equipment & Training

STAFF ENHANCEMENTS



Fire Department:

- Assistant Fire Marshal

Public Services:

- Laborer III
- Assistant Public Services Director
- (1) Accounting Technician I
- (1) Accounting Technician II

City Manager

- Innovation Officer

Police Department:

- Lieutenant
- Admin Assistant (Code Enforcement)

Parks and Rec:

- Program Administrator

Various Departments

- Reclass of various Positions

Budget Challenges



Rising Costs:

- **Property and Liability Insurance**
- **Health Insurance**
- **Personnel Costs**
- **Personnel Needs**
- **Retirement Liability**
- **Cost of Services**

PROPERTY TAX



COMPUTATION OF MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES FOR YEAR 2024

COUNTY **FULTON** TAXING JURISDICTION **44 - UNION CITY**

INFORMATION FOR THE SHADED PORTIONS OF THIS SECTION MUST BE ENTERED

This information will be the actual values and millage rates certified to the Department of Revenue for the applicable tax years.

DESCRIPTION	2023 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2024 DIGEST
REAL	1,257,937,630	91,314,510	117,412,520	1,466,664,660
PERSONAL	1,149,405,297		-78,256,946	1,071,148,351
MOTOR VEHICLES	2,224,600		-205,720	2,018,880
MOBILE HOMES	637,158		87,565	724,723
TIMBER - 100%	0		0	0
HEAVY DUTY EQUIP	31,800		-31,800	0
GROSS DIGEST	2,410,236,485	91,314,510	39,005,619	2,540,556,614
EXEMPTIONS	882,188,902	12,766,084	-85,413,960	809,541,026
NET DIGEST	1,528,047,583	78,548,426	124,419,579	1,731,015,588
FLPA Reimbursement Value				
Adjusted NET DIGEST	1,528,047,583	78,548,426	124,419,579	1,731,015,588
	(PYD)	(RVA)	(NAG)	(CYD)
2023 MILLAGE RATE >>>	0.011114	2024 PROPOSED MILLAGE RATE >>>		0.010610

THIS SECTION WILL CALCULATE AUTOMATICALLY UPON ENTRY OF INFORMATION ABOVE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2023 Net Digest	PYD	1,528,047,583	
Net Value Added-Reassessment of Existing Real Property	RVA	78,548,426	
Other Net Changes to Taxable Digest	NAG	124,419,579	
2024 Net Digest	CYD	1,731,015,588	(PYD+RVA+NAG)
2023 Millage Rate	PYM	0.011114	
Millage Equivalent of Reassessed Value Added	ME	0.000504	(RVA/CYD) * PYM
Rollback Millage Rate for 2024	RR	0.010610	PYM - ME

COMPUTATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

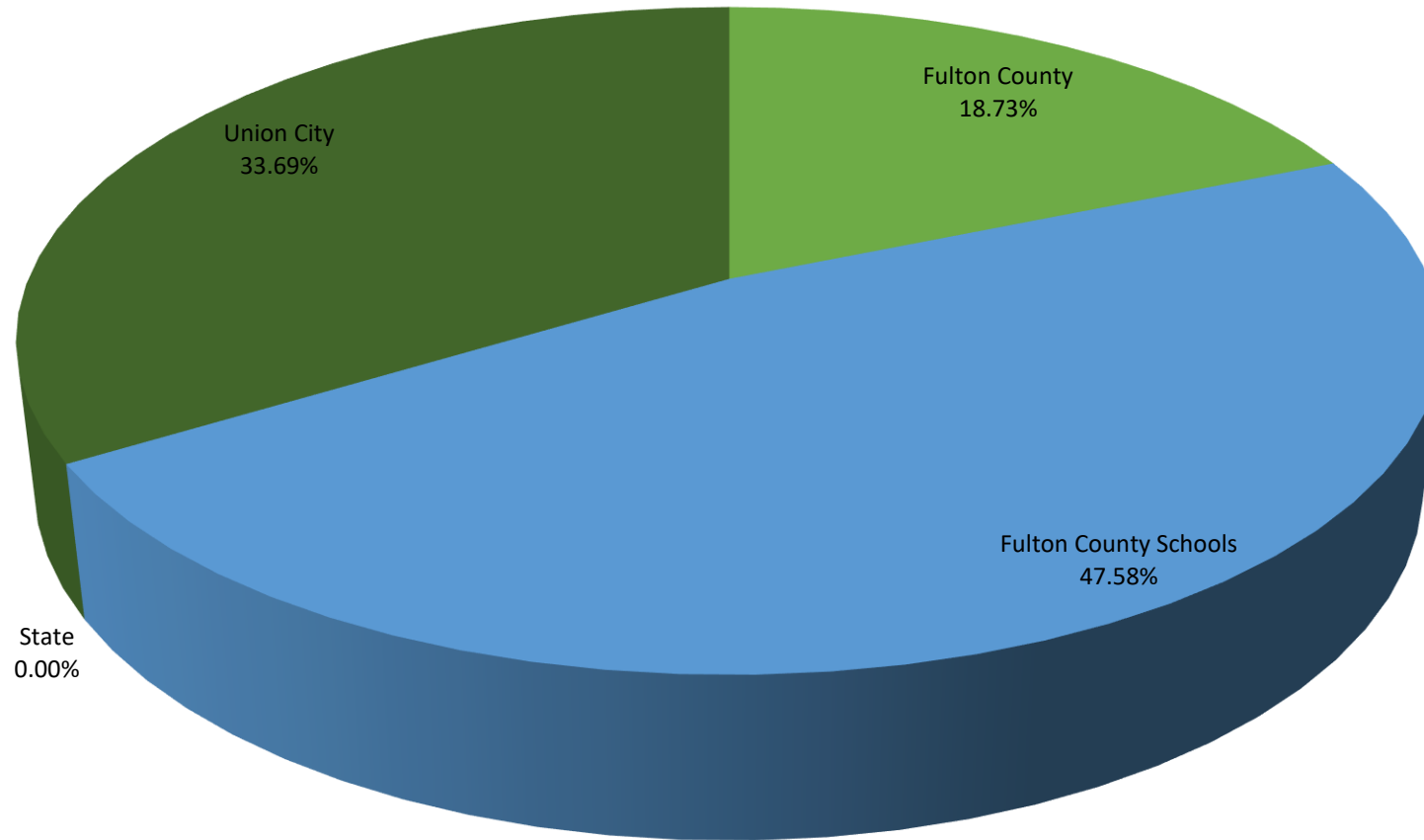
If the 2024 Proposed Millage Rate for this Taxing Jurisdiction exceeds the Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. Section 48-5-32.1(c) (2)	Rollback Millage Rate	0.010610
	2024 Millage Rate	0.011114
	Percentage Increase	4.75%



FY 25 BUDGET PRESENTATION

UNION CITY
Georgia

Where do my tax dollars go?



Proposed Millage Rate



TAX YEAR 2024 PROPOSED MILLAGE RATE

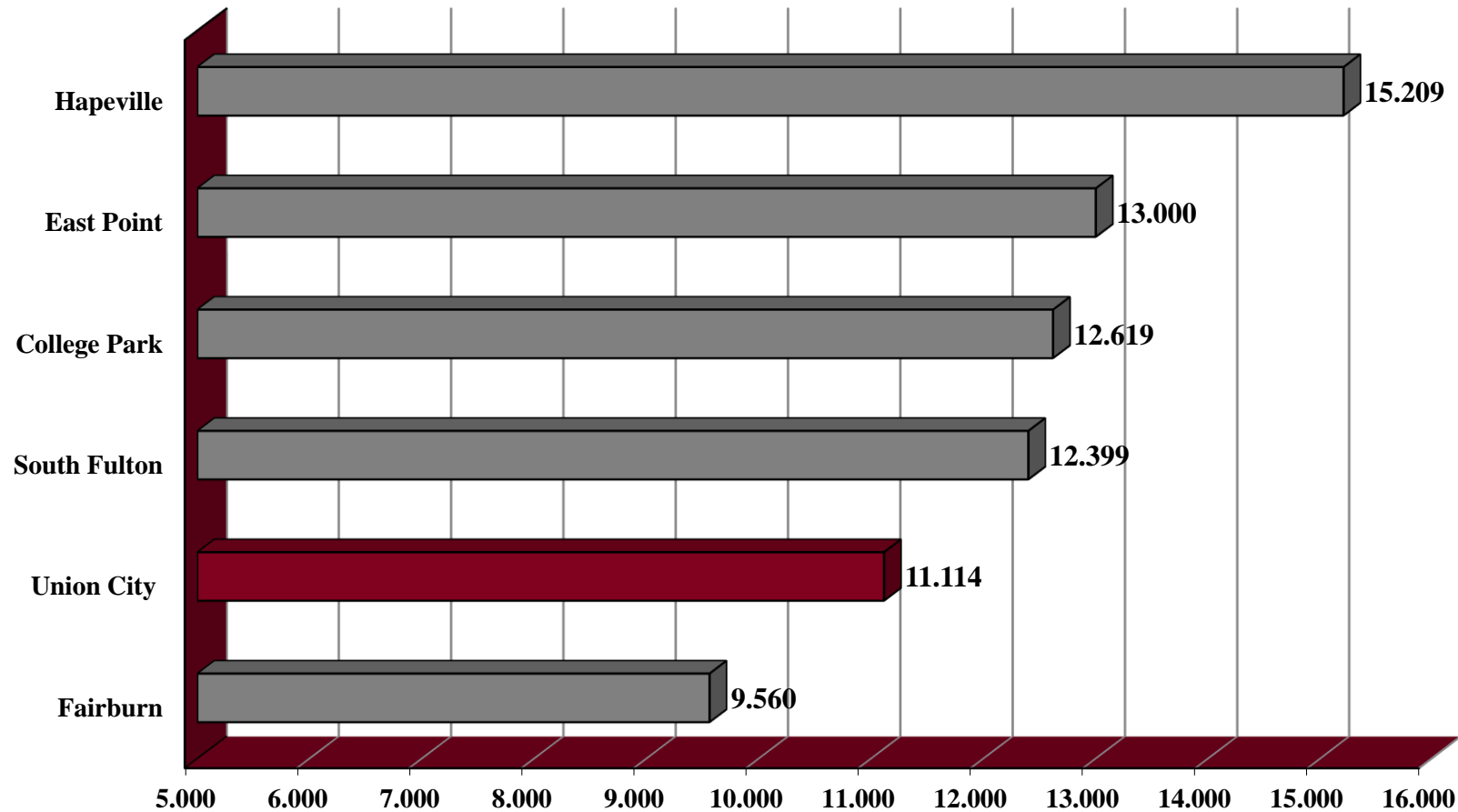
12.114

Union City's Millage Rate History



2017	16.425
2018	14.952
2019	14.326
2020	14.043
2021	13.197
2022	12.284
2023	11.114
2024	12.114

MILLAGE RATE COMPARISON



How are taxes computed?



Current Rate	11.114
Homestead	
Fair Market Value	275,000
X 40%	0.40
Assessed Value	110,000
Assessed Value	110,000
Homestead Exemption	-2,000
Taxable Value	108,000
Taxable Value	108,000
X Millage Rate	0.011114
City Property Taxes	\$ 1,200.31

Proposed Rate	12.114
Homestead	
Fair Market Value	275,000
X 40%	0.40
Assessed Value	110,000
Assessed Value	110,000
Homestead Exemption	-2,000
Taxable Value	108,000
Taxable Value	108,000
X Millage Rate	0.012114
City Property Taxes	\$ 1,308.31

Difference
\$108.00

Monthly Breakdown



	Monthly Amount	
JANUARY	\$	9.00
FEBRUARY	\$	9.00
MARCH	\$	9.00
APRIL	\$	9.00
MAY	\$	9.00
JUNE	\$	9.00
JULY	\$	9.00
AUGUST	\$	9.00
SEPTEMBER	\$	9.00
OCTOBER	\$	9.00
NOVEMBER	\$	9.00
DECEMBER	\$	9.00
	\$	108.00

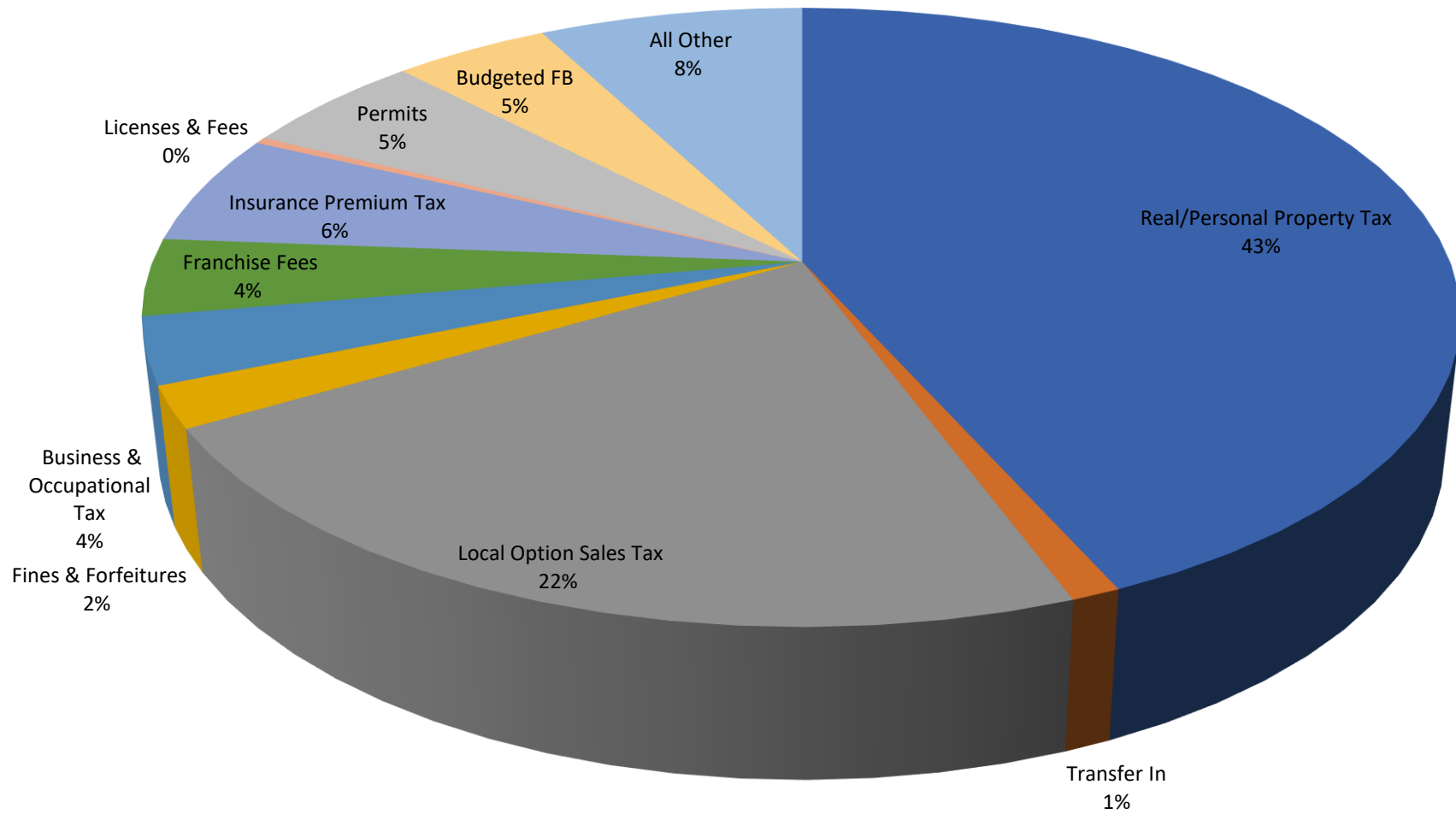
PROPOSED BUDGETS



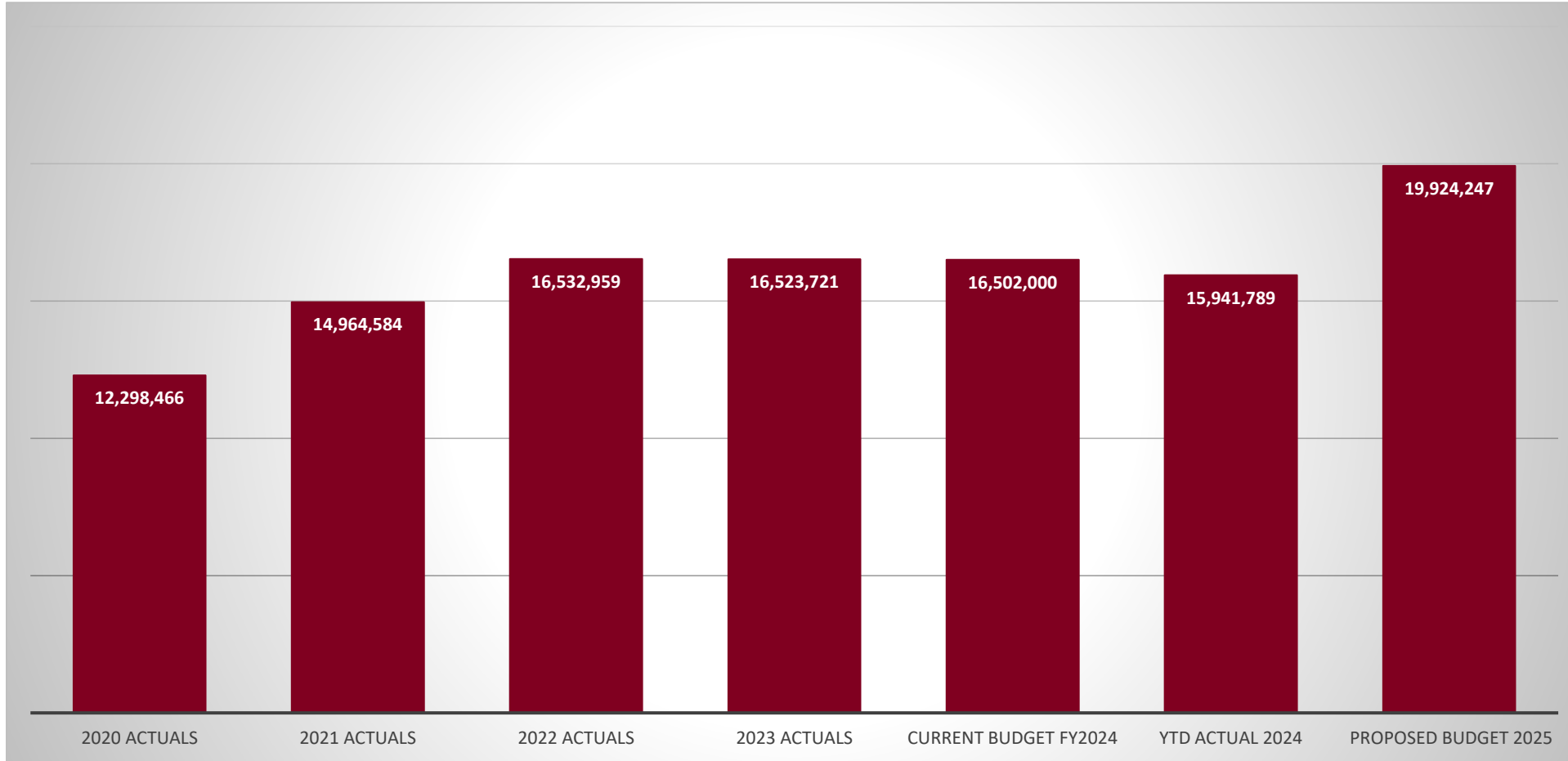
100 General Fund Revenues

REVENUES	ACCOUNT ID	Description	FY 2024 Current Budget	FY 2025 Proposed Budget	Difference
	311	PROPERTY TAX	\$16,502,000	\$19,924,247	\$3,422,247
	312	LOCAL OPTION SALES TAX	\$7,080,000	\$10,189,750	\$3,109,750
	313	BUSINESS & OCCUPATIONAL TAX	\$1,600,000	\$1,600,000	\$0
	314	FRANCHISE FEES	\$1,709,710	\$1,859,829	\$150,119
	315	INSURANCE PREMIUM TAX	\$2,000,000	\$2,665,362	\$665,362
	321	LICENSES & FEES	\$125,000	\$155,350	\$30,350
	322	PERMITS	\$2,036,700	\$2,486,240	\$449,540
	351	FINES & FORFEITURES	\$800,100	\$1,000,500	\$200,400
	381	BUDGETED FUND BALANCE	\$6,429,764	\$2,089,608	-\$4,340,156
389	ALL OTHER REVENUE	\$2,928,650	\$3,535,408	\$606,758	
391	TRANSFERS IN	\$997,967	\$475,767	-\$522,200	
		TOTAL REVENUE	\$42,209,891	\$45,982,061	\$3,772,170

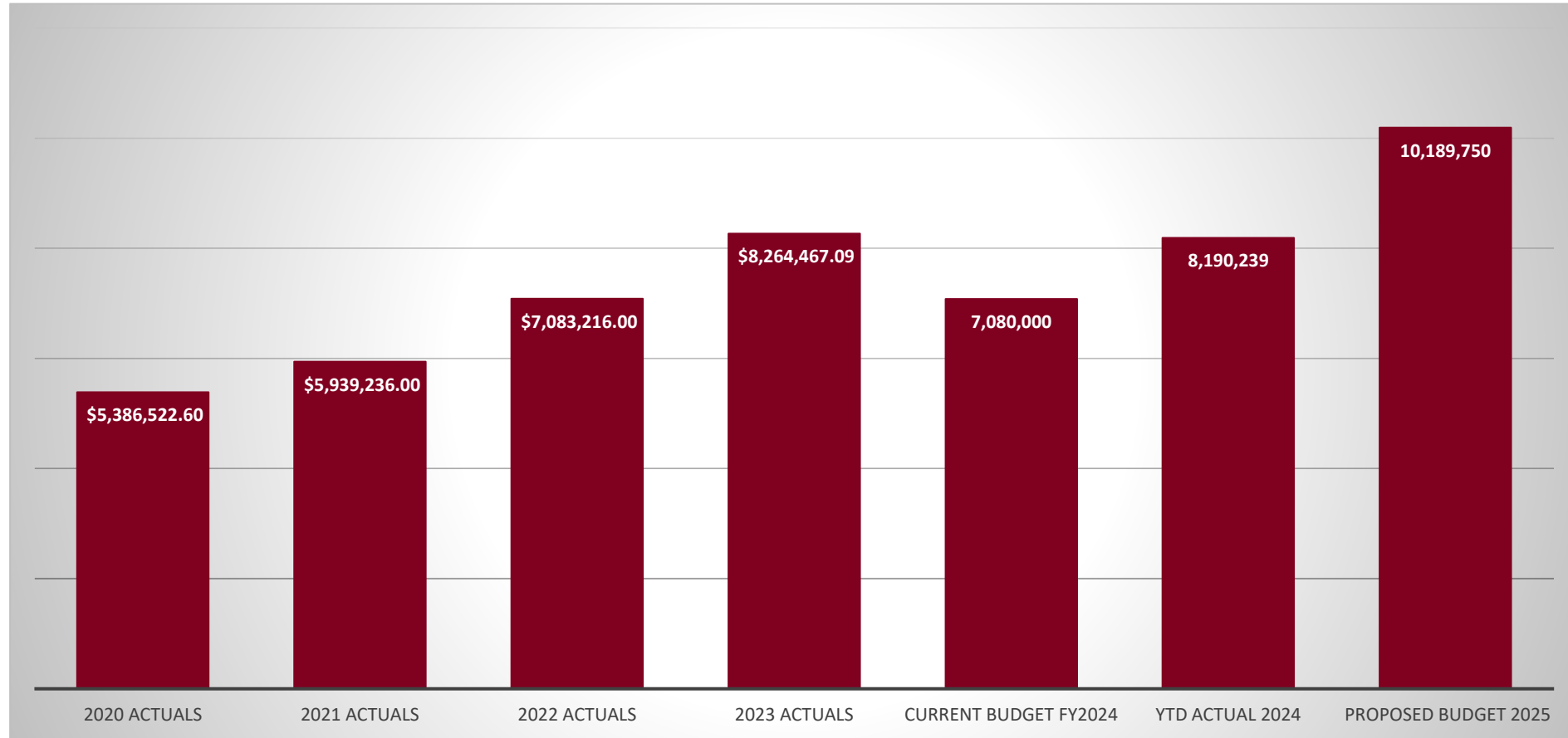
Major Revenue Sources



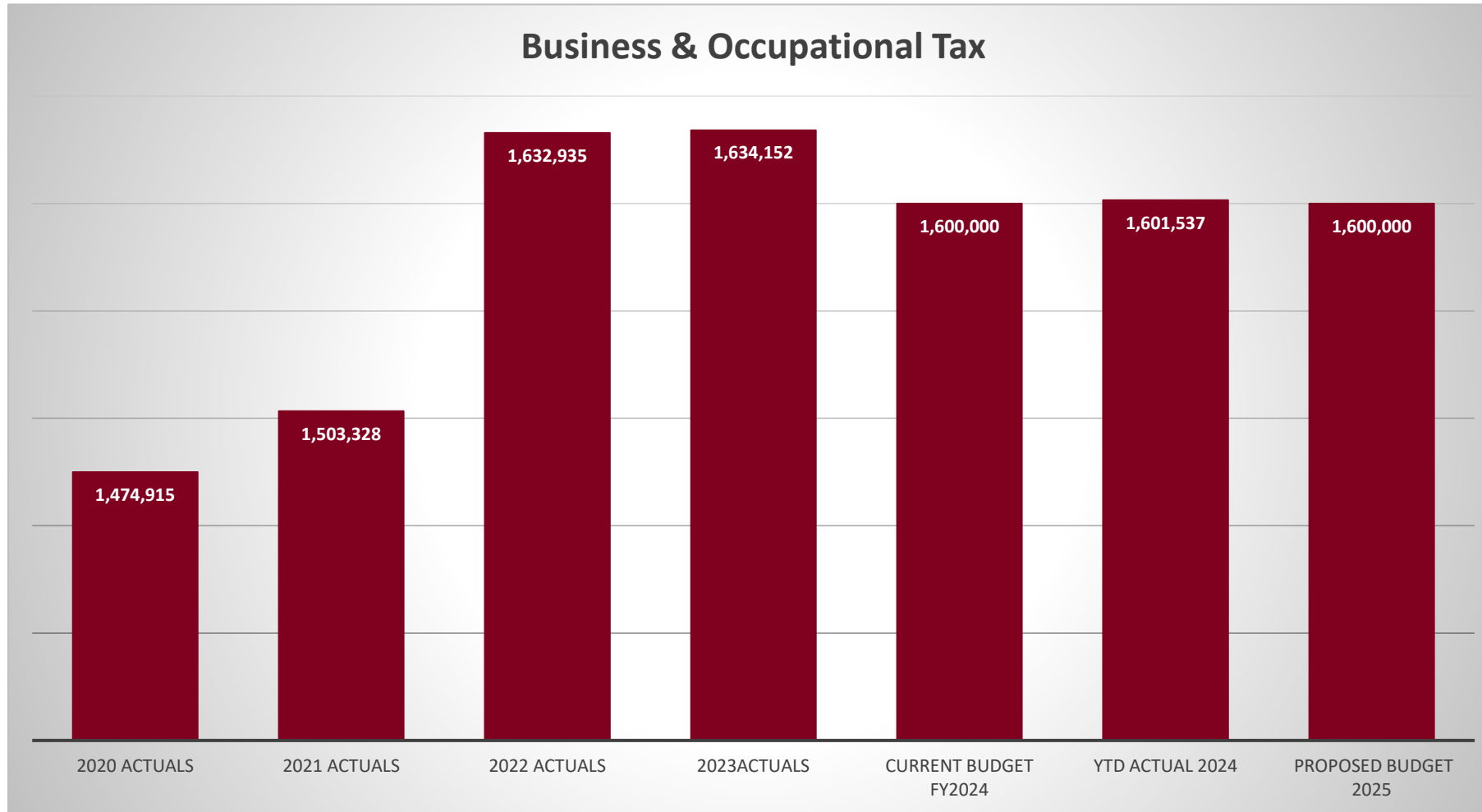
Property Tax



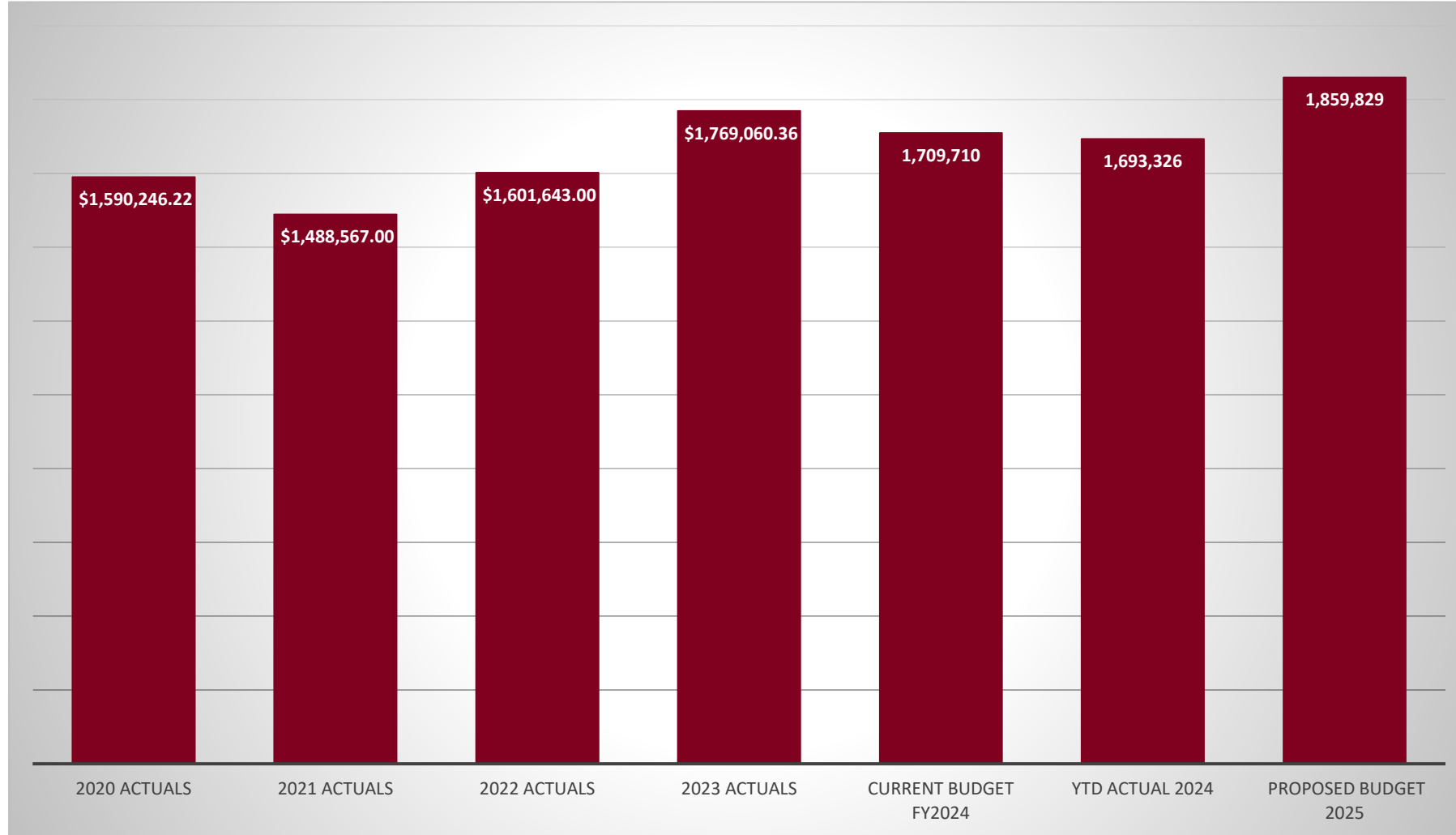
Local Option Sales Tax (LOST)



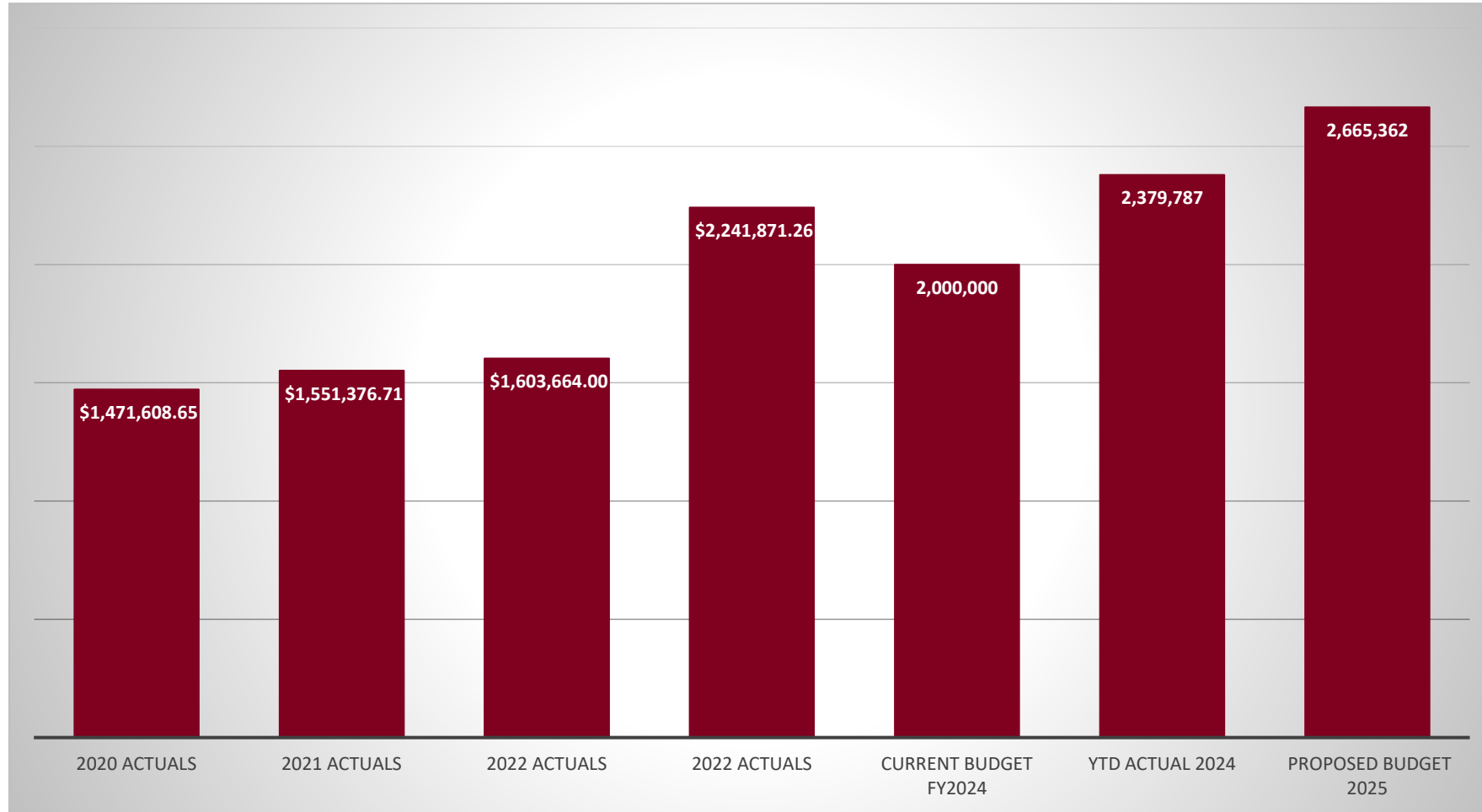
Business & Occupational Tax



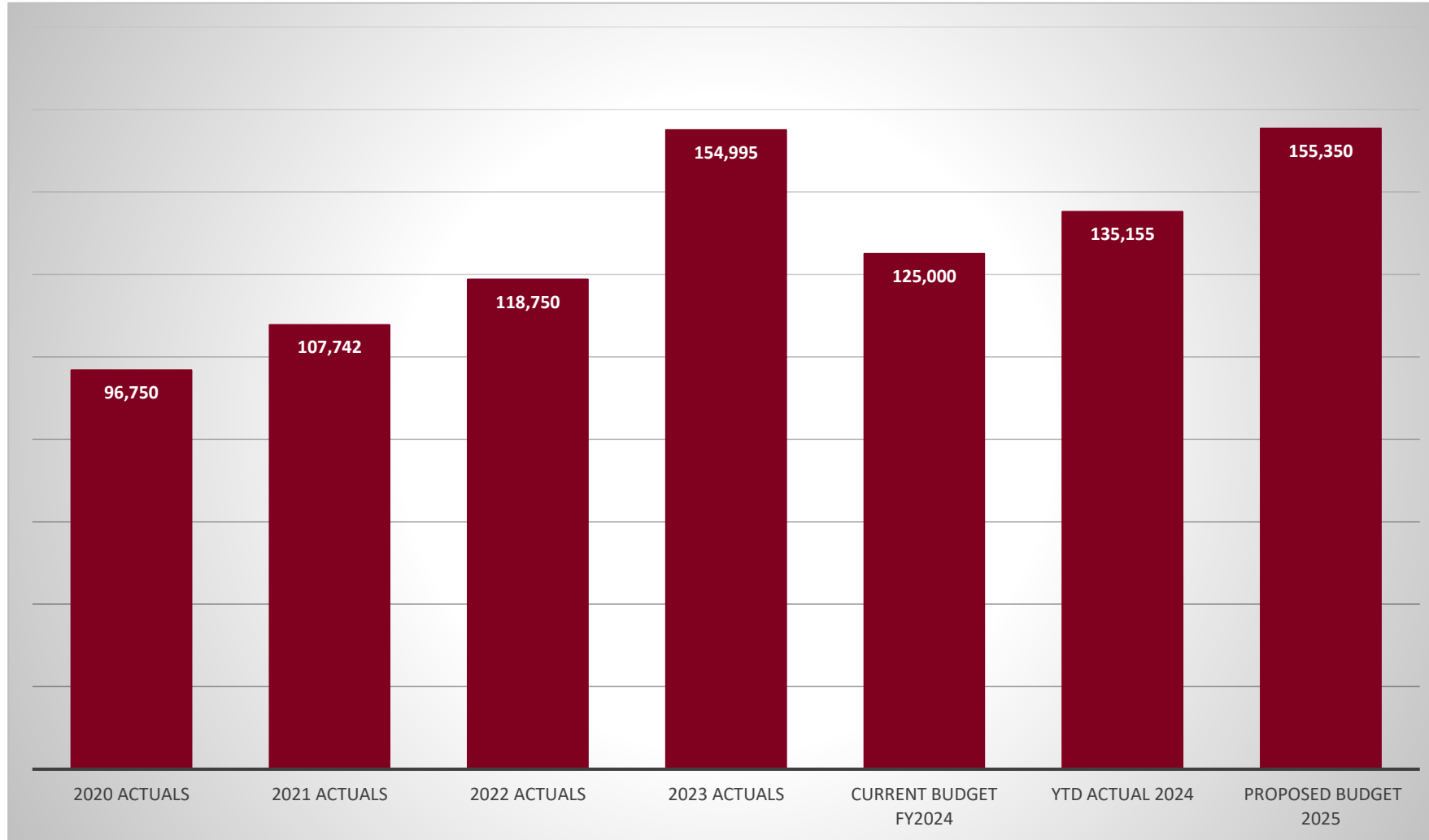
Franchise Fees



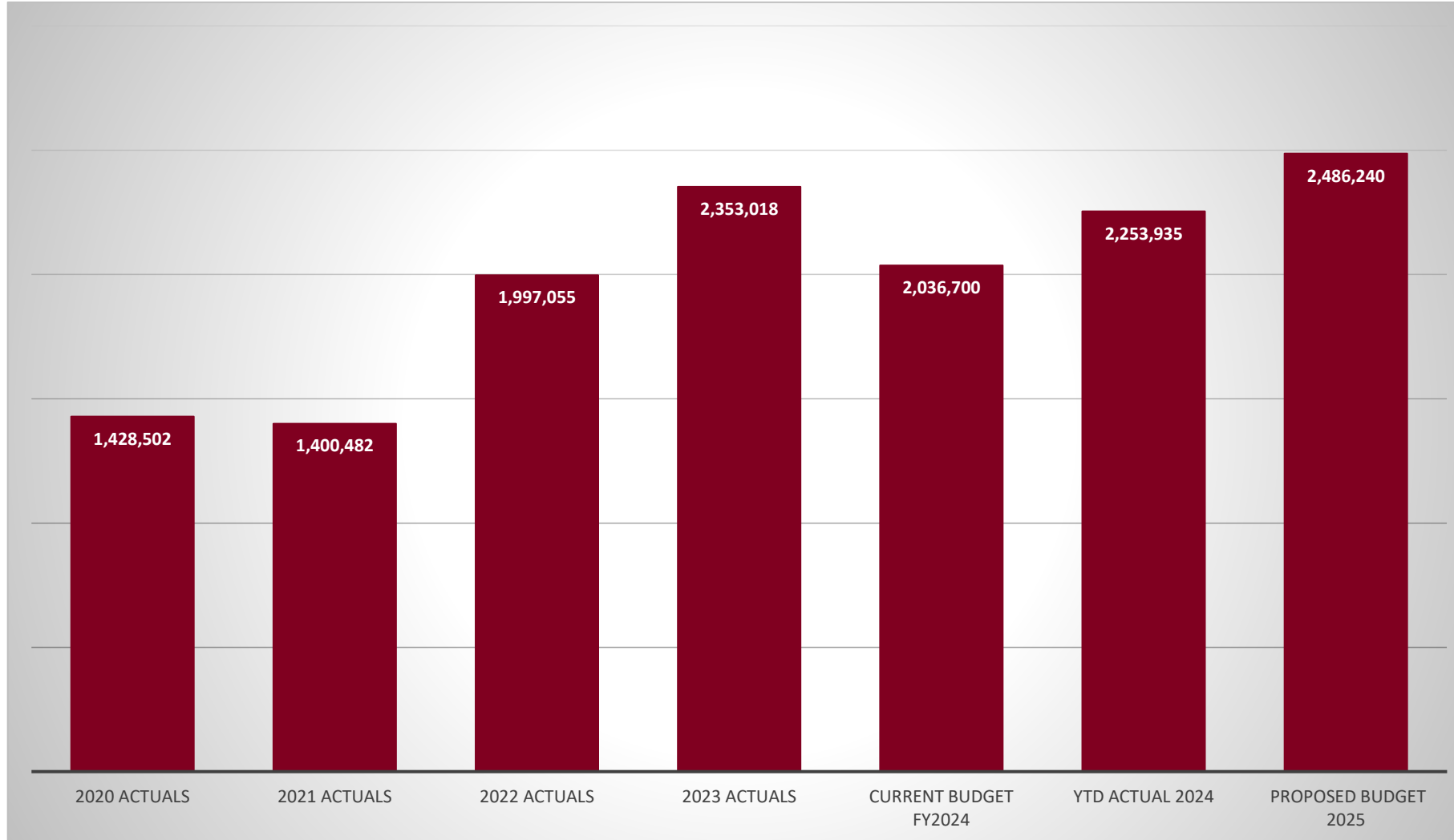
Insurance Premium Tax



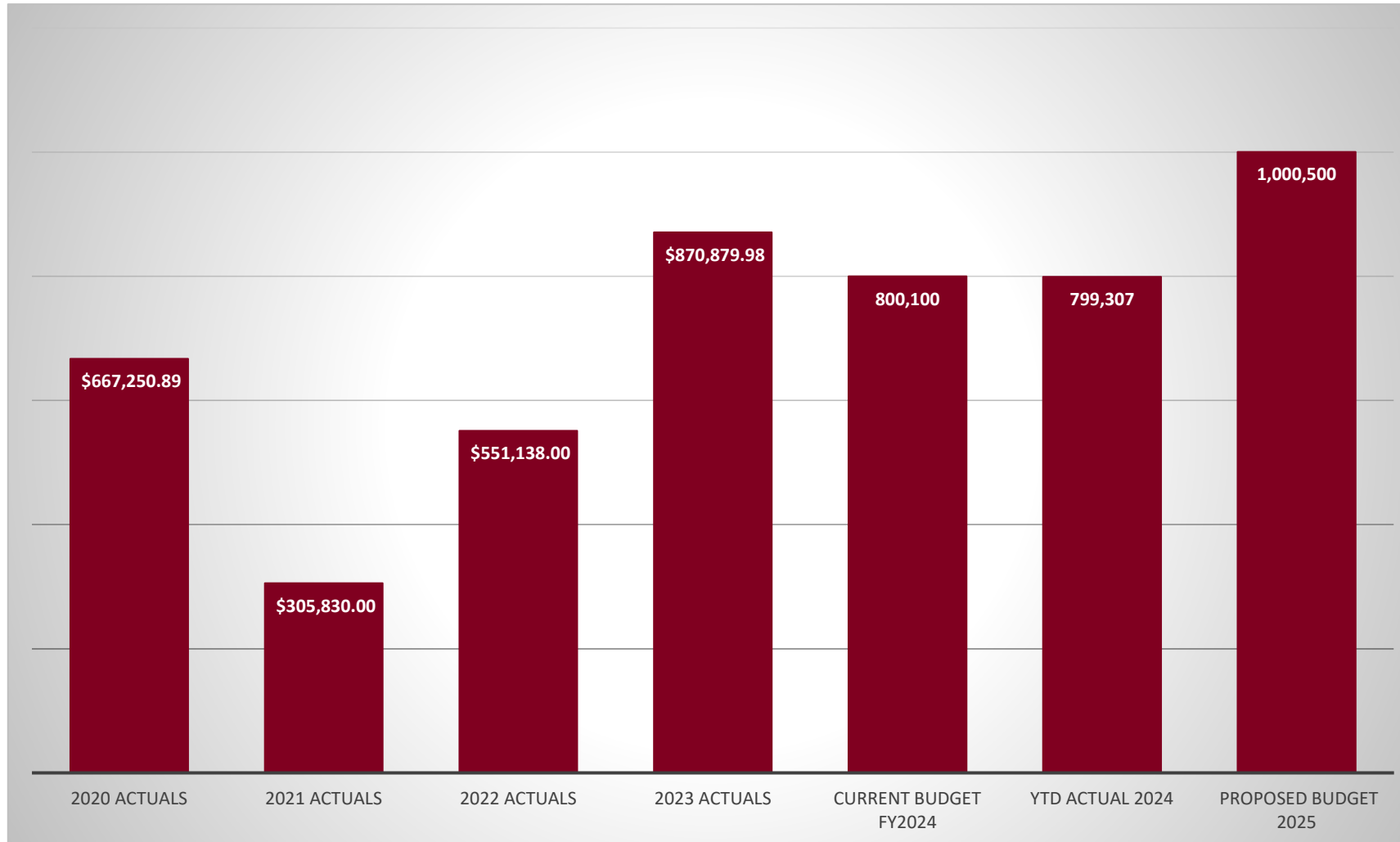
Licenses & Fees



Permits



Fines & Forfeitures

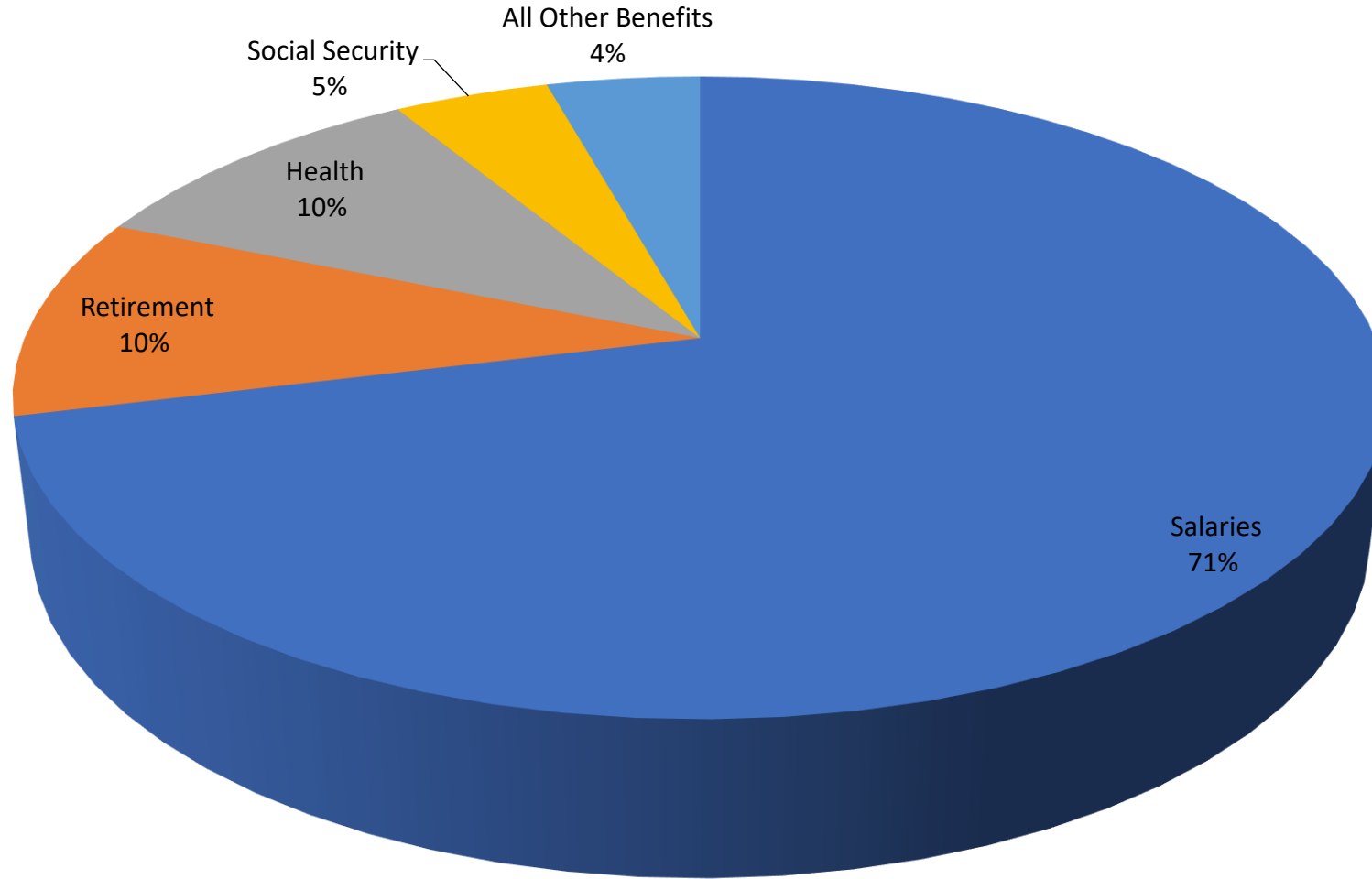


100 General Fund Expenditures

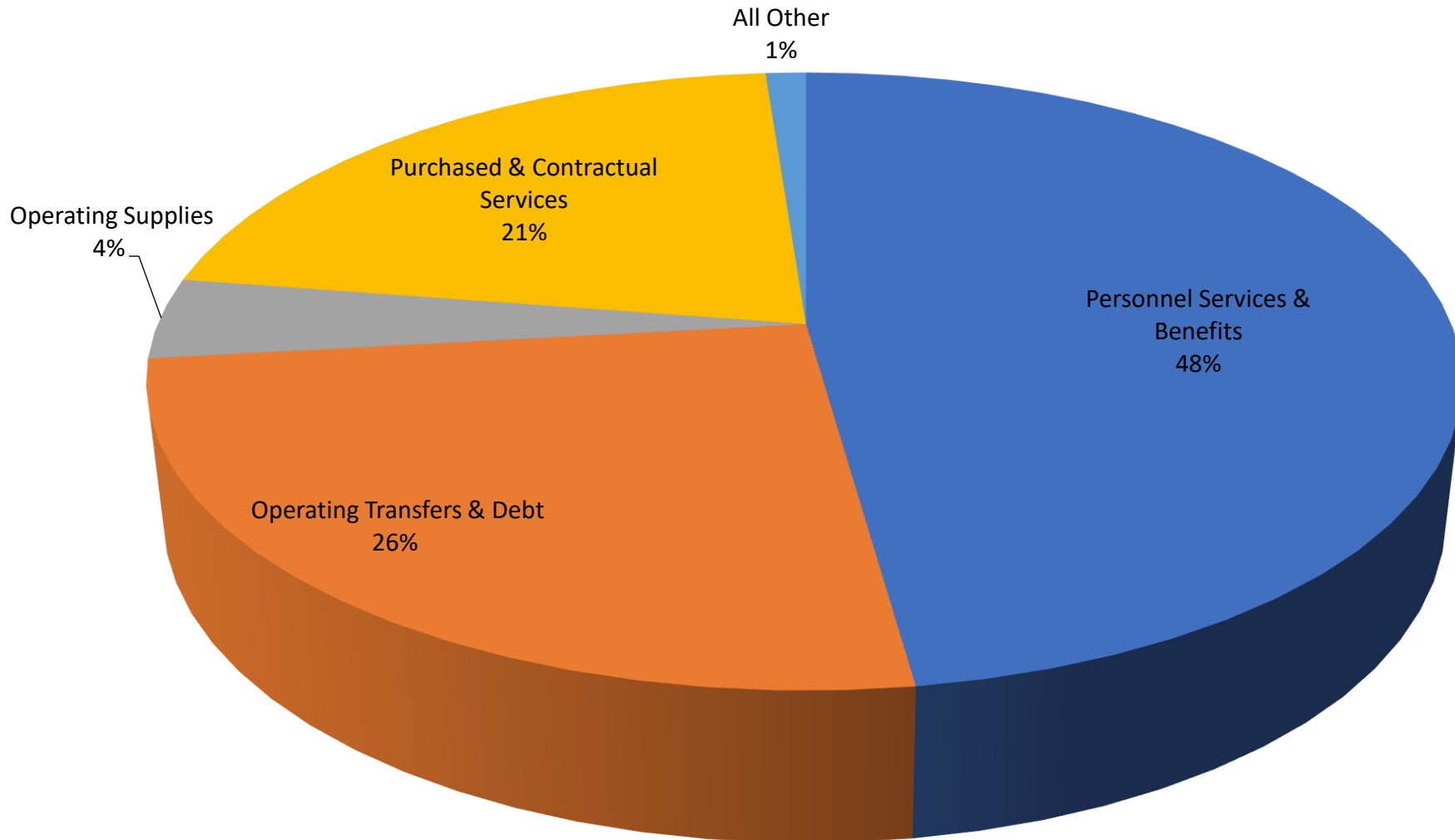
EXPENDITURES	ACCOUNT ID	Description	FY 2024 Current Budget	FY 2025 Proposed Budget	Difference
	1310	CITY COUNCIL	\$679,093	\$605,419	-\$73,674
	1320	CITY MANAGER	\$1,019,539	\$1,527,670	\$508,131
	1500	GENERAL OPERATIONS	\$2,669,151	\$2,740,152	\$71,001
	1511	FINANCE	\$1,068,555	\$1,051,137	-\$17,418
	1530	LEGAL	\$230,000	\$245,000	\$15,000
	1540	HUMAN RESOURCES	\$733,127	\$837,879	\$104,752
	1565	BUILDING & GROUNDS	\$258,533	\$241,525	-\$17,008
	1580	CITY CLERK	\$321,925	\$313,759	-\$8,166
	2650	MUNICIPAL COURT	\$750,438	\$811,820	\$61,382
	3210	POLICE DEPARTMENT	\$9,466,101	\$11,365,825	\$1,899,724
	3510	FIRE DEPARTMENT	\$6,680,430	\$6,825,861	\$145,431
	4100	PUBLIC SERVICES	\$3,589,709	\$4,230,517	\$640,808
	6110	PARKS AND RECREATION	\$1,310,041	\$1,430,578	\$120,537
	7450	COMMUNITY DEVELOPMENT	\$1,635,681	\$1,695,781	\$60,100
	9000	CONTINGENCY	\$360,300	\$375,000	\$14,700
	9001	TRANSFERS	\$11,437,267	\$11,684,138	\$246,870
	TOTAL EXPENDITURES	\$42,209,891	\$45,982,061	\$3,772,170	



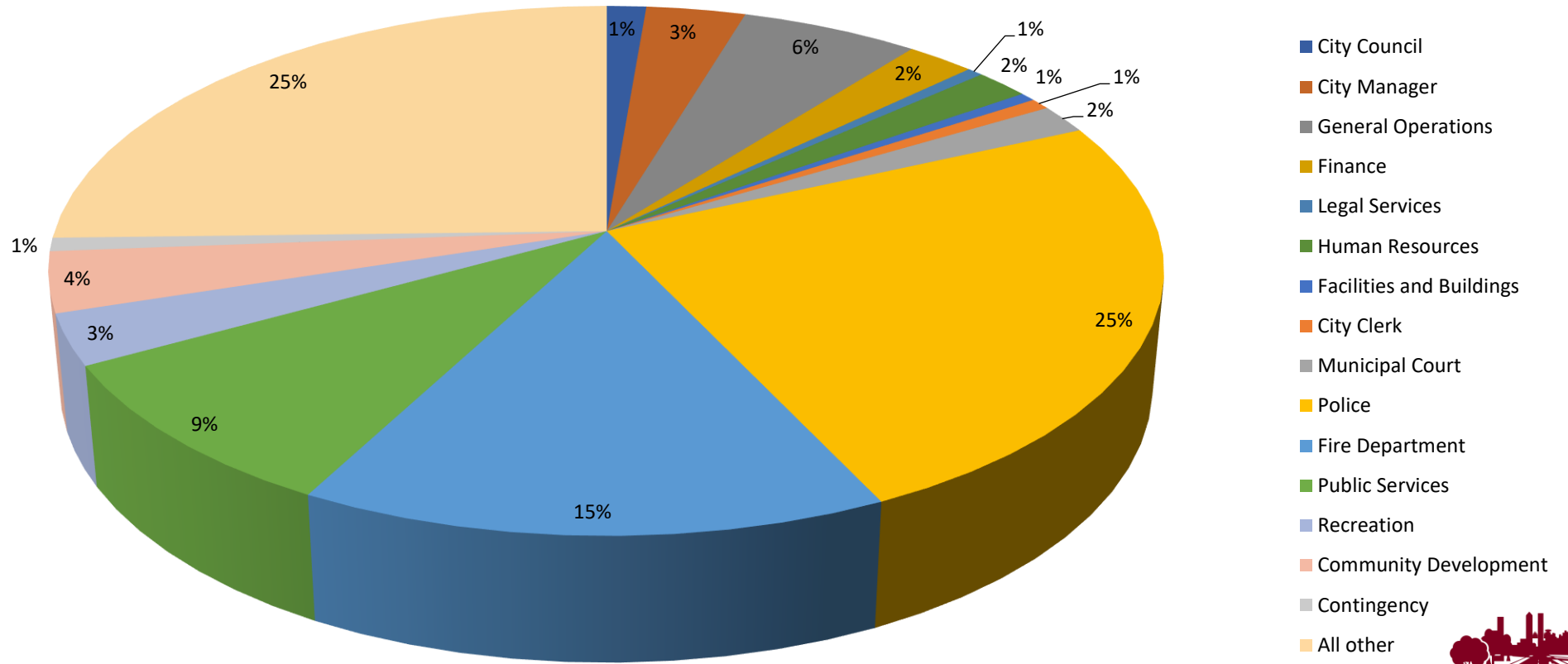
Personnel



Major Expenditure Categories



Departmental Breakdown



CITY COUNCIL

ACCOUNT ID	Description	FY 2024 Current Budget	FY 2025 Proposed Budget	Difference
100.1310.511100	REGULAR SALARIES	\$96,130	\$96,133	\$3
100.1310.512100	GROUP INSURANCE - HEALTH	\$8,676	\$9,059	\$383
100.1310.512102	GROUP INSURANCE-L/T DISABILITY	\$1,903	\$1,740	-\$163
100.1310.512200	SOCIAL SECURITY	\$4,286	\$4,288	\$2
100.1310.512300	MEDICARE	\$1,002	\$1,004	\$2
100.1310.512401	DB PLAN - GMER RETIREMENT	\$12,888	\$15,805	\$2,917
100.1310.512402	DC PLAN - MATCHING RETIREMENT	\$0	\$346	\$346
100.1310.512600	GROUP INSURANCE-UNEMPLOYMENT	\$1,252	\$1,252	\$0
100.1310.512604	GROUP INSURANCE - LIFE	\$1,031	\$990	-\$41
100.1310.512700	WORKERS COMPENSATION	\$158	\$165	\$7
100.1310.521200	PROFESSIONAL SERVICES	\$178,700	\$66,200	-\$112,500
100.1310.521203	ELECTION EXPENSE	\$147,592	\$147,592	\$0
100.1310.521220	CONTRACTUAL SERVICES	\$40,000	\$40,000	\$0
100.1310.523400	PRINTING & BINDING	\$2,200	\$1,500	-\$700
100.1310.523402	POSTAGE	\$0	\$20	\$20
100.1310.523500	TRAVEL	\$37,000	\$61,000	\$24,000
100.1310.523600	DUES & FEES	\$41,275	\$41,275	\$0
100.1310.523700	EDUCATION & TRAINING	\$81,000	\$99,000	\$18,000
100.1310.531100	OFFICE SUPPLIES	\$1,700	\$750	-\$950
100.1310.531103	OPERATING SUPPLIES	\$4,800	\$4,800	\$0
100.1310.531301	HOSPITALITY	\$7,500	\$7,500	\$0
100.1310.542400	COMPUTER EQUIPMENT	\$10,000	\$5,000	-\$5,000

TOTAL BUDGET \$679,093 \$605,419 -\$73,674



CITY MANAGER

ACCOUNT ID	Description	FY 2024 Current Budget	FY 2025 Proposed Budget	Difference
100.1320.511100	REGULAR SALARIES	\$592,663	\$944,213	\$351,550
100.1320.511102	PT/TEMP EMPLOYEES	\$74,090	\$75,224	\$1,134
100.1320.511300	OVERTIME SALARIES	\$0	\$0	\$0
100.1320.512100	GROUP INSURANCE - HEALTH	\$87,750	\$127,176	\$39,426
100.1320.512102	GROUP INSURANCE-L/T DISABILITY	\$4,266	\$5,070	\$804
100.1320.512200	SOCIAL SECURITY	\$41,339	\$63,017	\$21,678
100.1320.512300	MEDICARE	\$9,668	\$14,739	\$5,071
100.1320.512401	DB PLAN- GMER RETIREMENT	\$67,068	\$153,444	\$86,376
100.1320.512402	DC PLAN - MATCHING RETIREMENT	\$48,191	\$38,017	-\$10,174
100.1320.512600	GROUP INSURANCE-UNEMPLOYMENT	\$3,785	\$6,359	\$2,574
100.1320.512604	GROUP INSURANCE - LIFE	\$2,522	\$5,385	\$2,863
100.1320.512700	WORKERS COMPENSATION	\$2,383	\$2,693	\$310
100.1320.521202	PROFESSIONAL SVCS - OUTSOURCED	\$0	\$5,000	\$5,000
100.1320.521300	TECHNICAL SERVICES	\$2,500	\$2,500	\$0
100.1320.522201	REPAIR&MAINTENANCE-EQUIPMENT	\$500	\$500	\$0
100.1320.522204	REPAIR&MAINTENANCE-VEHICLES	\$2,300	\$2,300	\$0
100.1320.523100	PROP/LIAB INSURANCE	\$6,056	\$7,575	\$1,519
100.1320.523200	COMMUNICATIONS	\$6,000	\$6,000	\$0
100.1320.523300	ADVERTISING	\$100	\$100	\$0
100.1320.523400	PRINTING & BINDING	\$330	\$330	\$0
100.1320.523402	POSTAGE	\$300	\$300	\$0
100.1320.523500	TRAVEL	\$19,000	\$19,000	\$0
100.1320.523600	DUES & FEES	\$3,889	\$3,889	\$0
100.1320.523700	EDUCATION & TRAINING	\$17,339	\$17,339	\$0
100.1320.531100	OFFICE SUPPLIES	\$3,500	\$3,500	\$0
100.1320.531103	OPERATING SUPPLIES	\$11,000	\$11,000	\$0
100.1320.531270	GASOLINE	\$4,000	\$4,000	\$0
100.1320.531301	HOSPITALITY	\$2,000	\$2,000	\$0
100.1320.531600	SMALL TOOLS & EQUIPMENT	\$1,000	\$1,000	\$0
100.1320.531700	UNIFORMS	\$1,000	\$1,000	\$0
100.1320.542300	FURNITURE & FIXTURES	\$5,000	\$5,000	\$0

TOTAL BUDGET **\$1,019,539** **\$1,527,670** **\$508,131**



OPERATIONS	ACCOUNT ID	Description	FY 2024 Current Budget	FY 2025 Proposed Budget	Difference
	100.1500.511100	REGULAR SALARIES	\$421,798	\$430,101	\$8,303
100.1500.512100	GROUP INSURANCE - HEALTH	\$83,990	\$65,318	-\$18,672	
100.1500.512102	GROUP INSURANCE-L/T DISABILITY	\$3,368	\$2,952	-\$416	
100.1500.512200	SOCIAL SECURITY	\$27,825	\$28,262	\$437	
100.1500.512300	MEDICARE	\$6,508	\$6,614	\$106	
100.1500.512401	DB PLAN-GMER RETIREMENT	\$36,648	\$44,958	\$8,310	
100.1500.512402	DC PLAN - MATCHING RETIREMENT	\$3,093	\$11,252	\$8,159	
100.1500.512600	GROUP INSURANCE-UNEMPLOYMENT	\$2,191	\$2,191	\$0	
100.1500.512604	GROUP INSURANCE - LIFE	\$1,932	\$1,644	-\$288	
100.1500.512700	WORKERS COMPENSATION	\$4,489	\$4,542	\$53	
100.1500.521202	PROFESSIONAL SVCS - OUTSOURCED	\$1,024,813	\$1,112,187	\$87,374	
100.1500.521204	PROF SRVCS-STUDIES	\$143,630	\$13,640	-\$129,990	
100.1500.521220	CONTRACTS	\$162,500	\$163,000	\$500	
100.1500.521230	PROMOTIONS & MARKETING	\$37,780	\$37,780	\$0	
100.1500.522204	R & M - VEHICLES	\$3,500	\$3,500	\$0	
100.1500.522300	RENTALS	\$29,688	\$28,200	-\$1,488	
100.1500.523100	PROB/LIABILITY INSURANCE	\$521,648	\$620,758	\$99,110	
100.1500.523200	COMMUNICATIONS	\$67,694	\$82,404	\$14,710	
100.1500.523300	ADVERTISING	\$50,475	\$42,829	-\$7,646	
100.1500.523400	PRINTING & BINDING	\$15,520	\$15,520	\$0	
100.1500.523500	TRAVEL	\$1,300	\$3,490	\$2,190	
100.1500.523600	DUES & FEES	\$610	\$360	-\$250	
100.1500.523700	EDUCATION & TRAINING	\$1,050	\$1,550	\$500	
100.1500.531100	OFFICE SUPPLIES	\$1,100	\$1,100	\$0	
100.1500.531103	OPERATING SUPPLIES	\$2,500	\$2,500	\$0	
100.1500.531301	HOSPITALITY	\$6,000	\$6,000	\$0	
100.1500.531600	SMALL TOOLS & EQUIPMENT	\$5,000	\$5,000	\$0	
100.1500.531700	UNIFORMS	\$1,000	\$1,000	\$0	
100.1500.542400	COMPUTER EQUIPMENT	\$1,500	\$1,500	\$0	

TOTAL BUDGET \$2,669,151 \$2,740,152 \$71,001



FINANCE	ACCOUNT ID	Description	FY 2024 Current Budget	FY 2025 Proposed Budget	Difference
	100.1511.511100	REGULAR SALARIES	\$499,037	\$499,654	\$617
100.1511.511300	OVERTIME SALARIES	\$500	\$503	\$3	
100.1511.512100	GROUP INSURANCE - HEALTH	\$78,581	\$51,039	-\$27,542	
100.1511.512102	GROUP INSURANCE-L/T DISABILITY	\$2,727	\$3,052	\$325	
100.1511.512200	SOCIAL SECURITY	\$30,940	\$30,779	-\$161	
100.1511.512300	MEDICARE	\$7,236	\$7,202	-\$34	
100.1511.512401	DB PLAN-GMER RETIREMENT	\$40,872	\$50,113	\$9,241	
100.1511.512402	DC PLAN - MATCHING RETIREMENT	\$9,809	\$7,206	-\$2,603	
100.1511.512600	GROUP INSURANCE-UNEMPLOYMENT	\$2,191	\$2,191	\$0	
100.1511.512604	GROUP INSURANCE - LIFE	\$3,087	\$4,795	\$1,708	
100.1511.512700	WORKERS COMPENSATION	\$630	\$644	\$14	
100.1511.521210	PROF SRVCS-AUDIT	\$82,500	\$82,500	\$0	
100.1511.521220	CONTRACTUAL SERVICES	\$222,246	\$222,246	\$0	
100.1511.522200	REPAIR&MAINTENANCE-BUILDING	\$500	\$500	\$0	
100.1511.522201	REPAIR&MAINTENANCE-EQUIPMENT	\$350	\$350	\$0	
100.1511.522300	RENTALS	\$3,500	\$3,500	\$0	
100.1511.523100	PROP/LIAB INSURANCE	\$4,289	\$5,303	\$1,014	
100.1511.523200	COMMUNICATIONS-FINANCE	\$2,100	\$2,100	\$0	
100.1511.523300	ADVERTISING	\$26,000	\$26,000	\$0	
100.1511.523400	PRINTING & BINDING	\$3,300	\$3,300	\$0	
100.1511.523402	POSTAGE	\$11,000	\$11,000	\$0	
100.1511.523500	TRAVEL	\$3,600	\$3,600	\$0	
100.1511.523600	DUES & FEES	\$3,060	\$3,060	\$0	
100.1511.523700	EDUCATION & TRAINING	\$8,500	\$8,500	\$0	
100.1511.523901	BANK CHARGES	\$15,000	\$15,000	\$0	
100.1511.531100	OFFICE SUPPLIES	\$3,500	\$3,500	\$0	
100.1511.531103	OPERATING SUPPLIES	\$1,000	\$1,000	\$0	
100.1511.531301	HOSPITALITY	\$1,000	\$1,000	\$0	
100.1511.531600	SMALL TOOLS & EQUIPMENT	\$500	\$500	\$0	
100.1511.531700	UNIFORMS	\$1,000	\$1,000	\$0	

TOTAL BUDGET \$1,068,555 \$1,051,137 -\$17,418



LEGAL	ACCOUNT ID	Description	FY 2024 Current Budget	FY 2025 Proposed Budget	Difference
	100.1530.521207	PROFESSIONAL SERVICES - LEGAL	\$200,000	\$210,000	\$10,000
	100.1530.521208	PROFESSIONAL SVCS - LITIGATION	\$30,000	\$35,000	\$5,000
TOTAL BUDGET			\$230,000	\$245,000	\$15,000



HUMAN RESOURCES

ACCOUNT ID	Description	FY 2024 Current Budget	FY 2025 Proposed Budget	Difference
100.1540.511100	REGULAR SALARIES	\$289,122	\$325,086	\$35,964
100.1540.512100	GROUP INSURANCE - HEALTH	\$27,694	\$18,168	-\$9,526
100.1540.512102	GROUP INSURANCE-L/T DISABILITY	\$1,818	\$1,548	-\$270
100.1540.512200	SOCIAL SECURITY	\$17,926	\$20,075	\$2,149
100.1540.512300	MEDICARE	\$4,192	\$4,696	\$504
100.1540.512401	DB PLAN - GMER RETIREMENT	\$29,796	\$36,544	\$6,748
100.1540.512402	DC PLAN-MATCHING RETIREMENT	\$9,050	\$8,134	-\$916
100.1540.512600	ROUP INSURANCE-UNEMPLOYMENT	\$1,252	\$1,252	\$0
100.1540.512604	GROUP INSURANCE - LIFE	\$1,057	\$1,913	\$856
100.1540.512700	WORKERS COMPENSATION	\$351	\$356	\$5
100.1540.521202	PROFESSIONAL SVCS - OUTSOURCED	\$195,632	\$190,632	-\$5,000
100.1540.521205	PROF SVCS-OTHER	\$60,180	\$126,675	\$66,495
100.1540.521230	PROMOTIONS & MARKETING	\$5,500	\$3,500	-\$2,000
100.1540.521300	TECHNICAL SERVICES	\$18,000	\$18,000	\$0
100.1540.522200	R & M - BUILDINGS	\$1,000	\$4,230	\$3,230
100.1540.523100	PROPERTY/LIABILITY INSURANCE	\$1,211	\$1,515	\$304
100.1540.523200	COMMUNICATIONS	\$2,000	\$2,000	\$0
100.1540.523400	PRINTING & BINDING	\$500	\$750	\$250
100.1540.523402	POSTAGE	\$500	\$250	-\$250
100.1540.523500	TRAVEL	\$2,500	\$5,500	\$3,000
100.1540.523600	DUES & FEES	\$1,180	\$730	-\$450
100.1540.523700	EDUCATION & TRAINING	\$12,600	\$12,100	-\$500
100.1540.531100	OFFICE SUPPLIES	\$1,500	\$1,500	\$0
100.1540.531103	OPERATING SUPPLIES	\$4,950	\$2,670	-\$2,280
100.1540.531301	HOSPITALITY	\$42,816	\$49,855	\$7,039
100.1540.531700	UNIFORMS	\$400	\$200	-\$200
100.1540.542300	FURNITURE & FIXTURES	\$400	\$0	-\$400

TOTAL BUDGET \$733,127 \$837,879 \$104,752



BUILDINGS AND GROUNDS	ACCOUNT ID	Description	FY 2024 Current Budget	FY 2025 Proposed Budget	Difference
	100.1565.521220	CONTRACTUAL SERVICES	\$73,033	\$54,525	-\$18,508
	100.1565.522200	REPAIR&MAINTENANCE-BUILDING	\$55,000	\$40,000	-\$15,000
	100.1565.522201	REPAIR&MAINTENANCE-EQUIPMENT	\$40,000	\$40,000	\$0
	100.1565.531103	OPERATING SUPPLIES	\$20,000	\$20,000	\$0
	100.1565.531211	WATER	\$6,000	\$7,000	\$1,000
	100.1565.531220	NATURAL GAS	\$13,000	\$11,000	-\$2,000
	100.1565.531230	ELECTRICITY	\$27,500	\$27,500	\$0
	100.1565.542000	MACHINERY&EQUIPMENT	\$24,000	\$41,500	\$17,500

TOTAL BUDGET \$258,533.00 \$241,525.00 -\$17,008.00



CITY CLERK

ACCOUNT ID	Description	FY 2024 Current Budget	FY 2025 Proposed Budget	Difference
100.1580.511100	REGULAR SALARIES	\$150,085	\$143,213	-\$6,872
100.1580.512100	GROUP INSURANCE-HEALTH	\$24,753	\$16,195	-\$8,558
100.1580.512102	GROUP INSURANCE-L/T DISABILITY	\$822	\$1,176	\$354
100.1580.512200	SOCIAL SECURITY	\$9,305	\$8,839	-\$466
100.1580.512300	MEDICARE	\$2,176	\$2,068	-\$108
100.1580.512401	DB PLAN -GMER RETIREMENT	\$16,584	\$20,342	\$3,758
100.1580.512402	DC PLAN-MATCHING RETIREMENT	\$1,003	\$1,977	\$974
100.1580.512600	GROUP INSURANCE-UNEMPLOYMENT	\$626	\$626	\$0
100.1580.512604	GROUP INSURANCE-LIFE	\$523	\$1,177	\$654
100.1580.512700	WORKERS COMPENSATION	\$313	\$318	\$5
100.1580.521220	CONTRACTUAL SERVICES	\$59,215	\$59,215	\$0
100.1580.523100	PROP/LIAB INSURANCE	\$1,817	\$2,273	\$456
100.1580.523200	COMMUNICATIONS	\$6,782	\$7,070	\$288
100.1580.523300	ADVERTISING	\$2,071	\$1,500	-\$571
100.1580.523400	PRINTING & BINDING	\$200	\$200	\$0
100.1580.523402	POSTAGE	\$80	\$80	\$0
100.1580.523500	TRAVEL	\$18,620	\$19,420	\$800
100.1580.523600	DUES & FEES	\$620	\$720	\$100
100.1580.523700	EDUCATION & TRAINING	\$11,330	\$8,950	-\$2,380
100.1580.531100	OFFICE SUPPLIES	\$4,200	\$5,000	\$800
100.1580.531103	OPERATING SUPPLIES	\$3,900	\$4,900	\$1,000
100.1580.531301	HOSPITALITY	\$5,500	\$7,100	\$1,600
100.1580.531700	UNIFORMS	\$1,400	\$1,400	\$0

TOTAL BUDGET \$321,925.07 \$313,759.00 -\$8,166.07



MUNICIPAL COURT

ACCOUNT ID	Description	FY 2024 Current Budget	FY 2025 Proposed Budget	Difference
100.2650.511100	REGULAR SALARIES	\$344,236	\$360,221	\$15,985
100.2650.511102	PT/TEMP EMPLOYEES	\$48,655	\$49,392	\$737
100.2650.511300	OVERTIME SALARIES	\$0	\$1,793	\$1,793
100.2650.512100	GROUP INSURANCE-HEALTH	\$52,716	\$45,888	-\$6,828
100.2650.512102	GROUP INSURANCE-L/T DISABILITY	\$3,047	\$2,086	-\$961
100.2650.512200	SOCIAL SECURITY	\$21,343	\$25,399	\$4,056
100.2650.512300	MEDICARE	\$4,991	\$5,942	\$951
100.2650.512401	DB PLAN-GMER RETIREMENT	\$37,140	\$45,556	\$8,416
100.2650.512402	DC PLAN-MATCHING RETIREMENT	\$11,988	\$13,723	\$1,735
100.2650.512600	GROUP INSURANCE-UNEMPLOYMENT	\$1,565	\$2,191	\$626
100.2650.512604	GROUP INSURANCE - LIFE	\$1,720	\$1,169	-\$551
100.2650.512700	WORKERS COMPENSATION	\$659	\$672	\$13
100.2650.521103	OPERATING SUPPLIES	\$1,000	\$0	-\$1,000
100.2650.521220	CONTRACTUAL SERVICES	\$83,400	\$83,400	\$0
100.2650.521221	MUNICIPAL JUDGE	\$28,000	\$28,000	\$0
100.2650.521223	INDIGENT CARE	\$22,200	\$22,200	\$0
100.2650.521300	TECHNICAL SERVICES	\$35,250	\$75,400	\$40,150
100.2650.521301	HOSPITALITY	\$4,000	\$3,000	-\$1,000
100.2650.521701	UNIFORMS	\$1,000	\$500	-\$500
100.2650.523100	PROP/LIAB INSURANCE	\$3,028	\$3,788	\$760
100.2650.523200	COMMUNICATIONS	\$1,200	\$1,200	\$0
100.2650.523400	PRINTING & BINDING	\$3,600	\$3,600	\$0
100.2650.523402	POSTAGE	\$7,000	\$7,000	\$0
100.2650.523500	TRAVEL	\$23,000	\$20,000	-\$3,000
100.2650.523600	DUES & FEES	\$1,250	\$1,250	\$0
100.2650.523700	EDUCATION & TRAINING	\$4,450	\$4,450	\$0
100.2650.531100	OFFICE SUPPLIES	\$3,000	\$3,000	\$0
100.2650.531103	OPERATING SUPPLIES	\$1,000	\$1,000	\$0

TOTAL BUDGET **\$750,438.49** **\$811,820.00** **\$61,381.51**



POLICE DEPARTMENT	ACCOUNT ID	Description	FY 2024 Current Budget	FY 2025 Proposed Budget	Difference
	100.3210.511100	REGULAR SALARIES	\$5,538,007	\$5,724,204	\$186,197
100.3210.511102	PT/TEMP EMPLOYEES	\$66,424	\$72,215	\$5,791	
100.3210.511300	OVERTIME SALARIES	\$15,000	\$152,021	\$137,021	
100.3210.512100	GROUP INSURANCE-HEALTH	\$892,590	\$739,864	-\$152,726	
100.3210.512102	GROUP INSURANCE-L/T DISABILITY	\$37,673	\$39,286	\$1,613	
100.3210.512200	SOCIAL SECURITY	\$336,765	\$356,957	\$20,192	
100.3210.512300	MEDICARE	\$78,760	\$83,516	\$4,756	
100.3210.512401	DB PLAN-GMER RETIREMENT	\$549,481	\$673,902	\$124,421	
100.3210.512402	DC PLAN-MATCHING RETIREMENT	\$68,678	\$115,184	\$46,506	
100.3210.512600	GROUP INSURANCE-UNEMPLOYMENT	\$27,544	\$29,297	\$1,753	
100.3210.512604	GROUP INSURANCE - LIFE	\$21,560	\$43,667	\$22,107	
100.3210.512700	WORKERS COMPENSATION	\$125,430	\$126,829	\$1,399	
100.3210.521205	PROFESSIONAL SVCS - OTHER IGA	\$0	\$465,000	\$465,000	
100.3210.521206	JAIL SERVICES	\$180,000	\$180,000	\$0	
100.3210.521220	CONTRACTUAL SERVICES	\$311,723	\$1,251,565	\$939,842	
100.3210.521222	COURT SOLICITOR	\$75,600	\$75,600	\$0	
100.3210.522201	REPAIR&MAINTENANCE-EQUIPMENT	\$2,000	\$2,000	\$0	
100.3210.522204	REPAIR&MAINTENANCE-VEHICLES	\$300,000	\$300,000	\$0	
100.3210.523100	PROP/LIAB INSURANCE	\$95,690	\$114,386	\$18,696	
100.3210.523200	COMMUNICATIONS	\$71,304	\$125,750	\$54,446	
100.3210.523400	PRINTING & BINDING	\$4,000	\$4,000	\$0	
100.3210.523402	POSTAGE	\$600	\$600	\$0	
100.3210.523500	TRAVEL	\$17,355	\$17,355	\$0	
100.3210.523600	DUES & FEES	\$13,002	\$42,072	\$29,070	
100.3210.523700	EDUCATION & TRAINING	\$20,750	\$20,750	\$0	
100.3210.531100	OFFICE SUPPLIES	\$15,000	\$15,000	\$0	
100.3210.531103	OPERATING SUPPLIES	\$60,290	\$65,290	\$5,000	
100.3210.531220	NATURAL GAS	\$4,000	\$4,000	\$0	
100.3210.531230	ELECTRICITY	\$35,000	\$35,000	\$0	
100.3210.531270	GASOLINE	\$200,000	\$240,000	\$40,000	
100.3210.531600	SMALL TOOLS & EQUIPMENT	\$125,925	\$82,915	-\$43,010	
100.3210.531700	UNIFORMS	\$88,750	\$94,000	\$5,250	
100.3210.542300	FURNITURE & FIXTURES	\$8,000	\$8,000	\$0	
100.3210.542400	COMPUTER EQUIPMENT	\$79,200	\$65,600	-\$13,600	

TOTAL BUDGET **\$9,466,101** **\$11,365,825** **\$1,899,724**



FIRE DEPARTMENT	ACCOUNT ID	Description	FY 2024 Current Budget	FY 2025 Proposed Budget	Difference
	100.3510.511100	REGULAR SALARIES	\$4,050,775	\$4,203,404	\$152,629
100.3510.511102	PT/TEMP EMPLOYEES	\$114,909	\$114,300	-\$609	
100.3510.511300	OVERTIME SALARIES	\$11,000	\$11,000	\$0	
100.3510.512100	GROUP INSURANCE-HEALTH	\$915,615	\$743,063	-\$172,552	
100.3510.512102	GROUP INSURANCE-L/T DISABILITY	\$25,841	\$28,705	\$2,864	
100.3510.512200	SOCIAL SECURITY	\$256,251	\$264,187	\$7,936	
100.3510.512300	MEDICARE	\$59,930	\$61,809	\$1,879	
100.3510.512401	DB PLAN-GMER RETIREMENT	\$429,144	\$526,333	\$97,189	
100.3510.512402	DC PLAN - MATCHING RETIREMENT	\$101,056	\$140,572	\$39,516	
100.3510.512600	GROUP INSURANCE-UNEMPLOYMENT	\$20,032	\$21,472	\$1,440	
100.3510.512604	GROUP INSURANCE-LIFE	\$15,012	\$16,105	\$1,093	
100.3510.512700	WORKERS COMPENSATION	\$60,854	\$61,516	\$662	
100.3510.521205	PROFESSIONAL SVCS - OTHER IGA	\$39,750	\$39,150	-\$600	
100.3510.521220	Contractual Services	\$1,100	\$23,035	\$21,935	
100.3510.521300	TECHNICAL SERVICES	\$0	\$0	\$0	
100.3510.522200	REPAIR & MAINT-BLDG	\$0	\$0	\$0	
100.3510.522201	REPAIR&MAINTENANCE-EQUIPMENT	\$5,000	\$1,500	-\$3,500	
100.3510.522204	REPAIR&MAINTENANCE-VEHICLES	\$123,500	\$123,500	\$0	
100.3510.523100	PROP/LIAB INSURANCE	\$44,211	\$53,027	\$8,816	
100.3510.523200	COMMUNICATIONS	\$11,080	\$20,964	\$9,884	
100.3510.523400	PRINTING & BINDING	\$4,050	\$3,050	-\$1,000	
100.3510.523402	POSTAGE	\$75	\$50	-\$25	
100.3510.523500	TRAVEL	\$13,500	\$11,600	-\$1,900	
100.3510.523600	DUES & FEES	\$5,515	\$4,815	-\$700	
100.3510.523700	EDUCATION & TRAINING	\$23,915	\$19,565	-\$4,350	
100.3510.531100	OFFICE SUPPLIES	\$6,000	\$5,000	-\$1,000	
100.3510.531103	OPERATING SUPPLIES	\$32,150	\$32,550	\$400	
100.3510.531105	MEDICAL SUPPLIES	\$25,000	\$25,000	\$0	
100.3510.531220	NATURAL GAS	\$12,000	\$12,000	\$0	
100.3510.531230	ELECTRICITY	\$30,000	\$30,000	\$0	
100.3510.531270	GASOLINE	\$35,000	\$35,000	\$0	
100.3510.531600	SMALL TOOLS & EQUIPMENT	\$26,468	\$2,500	-\$23,968	
100.3510.531700	UNIFORMS	\$97,000	\$177,000	\$80,000	
100.3510.542000	MACHINERY & EQUIPMENT	\$83,297	\$0	-\$83,297	
100.3510.542300	FURNITURE & FIXTURES	\$1,400	\$13,000	\$11,600	
100.3510.542400	Computer Equipment	\$0	\$1,089	\$1,089	

TOTAL BUDGET **\$6,680,430** **\$6,825,861** **\$145,431**



PUBLIC SERVICES

ACCOUNT ID	Description	FY 2024 Current Budget	FY 2025 Proposed Budget	Difference
100.4100.511100	REGULAR SALARIES	\$1,308,554	\$1,433,561	\$125,007
100.4100.511300	OVERTIME SALARIES	\$8,000	\$15,110	\$7,110
100.4100.512100	GROUP INSURANCE-HEALTH	\$334,597	\$256,915	-\$77,682
100.4100.512102	GROUP INSURANCE-L/T DISABILITY	\$11,273	\$10,298	-\$975
100.4100.512200	SOCIAL SECURITY	\$81,130	\$87,705	\$6,575
100.4100.512300	MEDICARE	\$18,974	\$20,520	\$1,546
100.4100.512401	DB PLAN-GMER RETIREMENT	\$126,456	\$155,102	\$28,646
100.4100.512402	DC PLAN-MATCHING RETIREMENT	\$7,464	\$30,284	\$22,820
100.4100.512600	GROUP INSURANCE-UNEMPLOYMENT	\$10,016	\$10,517	\$501
100.4100.512604	GROUP INSURANCE-LIFE	\$6,652	\$13,006	\$6,354
100.4100.512700	WORKERS COMPENSATION	\$47,629	\$48,154	\$525
100.4100.521202	PROFESSIONAL SVCS - OUTSOURCED	\$324,225	\$438,040	\$113,815
100.4100.521205	PROFESSIONAL SVCS - OTHER IGA	\$250,000	\$547,094	\$297,094
100.4100.521220	CONTRACTUAL SERVICES	\$325,000	\$344,500	\$19,500
100.4100.522201	REPAIR & MAINTENANCE-EQUIPMENT	\$20,000	\$20,000	\$0
100.4100.522204	REPAIR&MAINTENANCE-VEHICLES	\$47,100	\$48,699	\$1,599
100.4100.522300	RENTALS	\$7,000	\$6,000	-\$1,000
100.4100.523100	PROP/LIAB INSURANCE	\$48,450	\$57,572	\$9,122
100.4100.523200	COMMUNICATIONS	\$4,500	\$4,500	\$0
100.4100.523400	PRINTING & BINDING	\$1,500	\$1,500	\$0
100.4100.523402	POSTAGE	\$100	\$100	\$0
100.4100.523500	TRAVEL	\$6,200	\$6,500	\$300
100.4100.523600	DUES & FEES	\$700	\$700	\$0
100.4100.523700	EDUCATION & TRAINING	\$5,300	\$5,920	\$620
100.4100.531100	OFFICE SUPPLIES	\$2,500	\$1,500	-\$1,000
100.4100.531103	OPERATING SUPPLIES	\$33,000	\$63,000	\$30,000
100.4100.531220	NATURAL GAS	\$1,500	\$1,500	\$0
100.4100.531230	ELECTRICITY	\$11,000	\$10,000	-\$1,000
100.4100.531235	STREET LIGHTS	\$402,000	\$434,000	\$32,000
100.4100.531270	GASOLINE	\$45,000	\$45,000	\$0
100.4100.531271	DIESEL	\$40,000	\$45,000	\$5,000
100.4100.531600	SMALL TOOLS & EQUIPMENT	\$2,500	\$2,000	-\$500
100.4100.531700	UNIFORMS	\$9,889	\$16,220	\$6,331
100.4100.531701	STREET RESURFACE PGRM SUPPLIES	\$41,500	\$50,000	\$8,500

TOTAL BUDGET \$3,589,709 \$4,230,517 \$640,808



ACCOUNT ID	Description	FY 2024 Current Budget	FY 2025 Proposed Budget	Difference
100.6110.511100	REGULAR SALARIES	\$446,341	\$555,880	\$109,539
100.6110.511102	PT/TEMP EMPLOYEES	\$126,300	\$149,389	\$23,089
100.6110.511300	OVERTIME SALARIES	\$2,500	\$2,199	-\$301
100.6110.512100	GROUP INSURANCE - HEALTH	\$60,382	\$78,909	\$18,527
100.6110.512102	GROUP INSURANCE-L/T DISABILITY	\$2,566	\$2,433	-\$133
100.6110.512200	SOCIAL SECURITY	\$26,787	\$43,656	\$16,869
100.6110.512300	MEDICARE	\$6,265	\$10,215	\$3,950
100.6110.512401	DB PLAN - GMER RETIREMENT	\$66,792	\$76,786	\$9,994
100.6110.512402	DC PLAN - MATCHING RETIREMENT	\$6,001	\$10,118	\$4,117
100.6110.512600	GROUP INSURANCE - UNEMPLOYMENT	\$3,130	\$5,321	\$2,191
100.6110.512604	GROUP INSURANCE - LIFE	\$1,606	\$3,163	\$1,557
100.6110.512700	WORKERS COMPENSATION	\$10,579	\$10,705	\$126
100.6110.521209	RECREATION INSTRUCTORS	\$11,500	\$11,500	\$0
100.6110.521220	CONTRACTUAL SERVICES	\$157,100	\$102,500	-\$54,600
100.6110.522200	REPAIR&MAINTENANCE-BUILDING	\$34,044	\$20,000	-\$14,044
100.6110.522201	REPAIR&MAINTENANCE-EQUIPMENT	\$2,500	\$2,500	\$0
100.6110.522202	REPAIR&MAINTENANCE-DRAINAGE	\$0	\$0	\$0
100.6110.522203	REPAIR&MAINTENANCE-OTHER	\$10,500	\$10,500	\$0
100.6110.522204	REPAIR&MAINTENANCE-VEHICLES	\$2,500	\$2,500	\$0
100.6110.523100	PROP/LIAB INSURANCE	\$1,817	\$2,273	\$456
100.6110.523200	COMMUNICATIONS	\$10,851	\$11,051	\$200
100.6110.523300	ADVERTISING	\$700	\$700	\$0
100.6110.523400	PRINTING & BINDING	\$3,000	\$1,500	-\$1,500
100.6110.523402	POSTAGE	\$50	\$50	\$0
100.6110.523500	TRAVEL	\$6,000	\$6,000	\$0
100.6110.523600	DUES & FEES	\$2,230	\$2,230	\$0
100.6110.523700	EDUCATION & TRAINING	\$4,000	\$4,000	\$0
100.6110.523902	LEISURE ACTIVITIES	\$0	\$0	\$0
100.6110.523903	SENIOR ACTIVITIES	\$3,500	\$3,500	\$0
100.6110.523910	BASEBALL EXPENSE	\$22,000	\$22,000	\$0
100.6110.523911	TRACK EXPENSE	\$3,000	\$3,000	\$0
100.6110.523912	FOOTBALL EXPENSE	\$20,000	\$20,000	\$0
100.6110.523913	CHEERLEADING EXPENSE	\$2,500	\$2,500	\$0
100.6110.523914	FOOTBALL CAMP EXPENSE	\$1,500	\$1,500	\$0
100.6110.523915	SOCCER EXPENSE	\$0	\$0	\$0
100.6110.523916	BASKETBALL EXPENSE	\$15,000	\$15,000	\$0
100.6110.531100	OFFICE SUPPLIES	\$3,000	\$3,000	\$0
100.6110.531103	OPERATING SUPPLIES	\$106,000	\$106,000	\$0
100.6110.531230	ELECTRICITY	\$85,000	\$85,000	\$0
100.6110.531270	GASOLINE	\$7,500	\$7,500	\$0
100.6110.531301	HOSPITALITY	\$2,500	\$2,500	\$0
100.6110.531500	CONCESSION EXPENSE	\$3,000	\$3,000	\$0
100.6110.531600	SMALL TOOLS & EQUIPMENT	\$500	\$500	\$0
100.6110.531700	UNIFORMS	\$3,500	\$3,500	\$0
100.6110.541200	SITE IMPROVEMENTS	\$5,000	\$10,000	\$5,000
100.6110.541230	IMPR OTHER THAN BLDGS	\$2,500	\$2,500	\$0
100.6110.542000	MACHINERY & EQUIPMENT	\$9,500	\$5,000	-\$4,500
100.6110.542300	FURNITURE & FIXTURES	\$8,500	\$8,500	\$0

PARKS AND RECREATION

TOTAL BUDGET \$1,310,041 \$1,430,578 \$120,537



COMMUNITY DEVELOPMENT

ACCOUNT ID	Description	FY 2024 Current Budget	FY 2025 Proposed Budget	Difference
100.7450.511100	REGULAR SALARIES	\$458,704	\$456,076	-\$2,628
100.7450.511300	OVERTIME SALARIES	\$0	\$941	\$941
100.7450.512100	GROUP INSURANCE - HEALTH	\$49,599	\$51,648	\$2,049
100.7450.512102	GROUP INSURANCE-L/T DISABILITY	\$2,728	\$3,451	\$723
100.7450.512200	SOCIAL SECURITY	\$28,440	\$28,200	-\$240
100.7450.512300	MEDICARE	\$6,651	\$6,597	-\$54
100.7450.512401	DB PLAN-GMER RETIREMENT	\$40,884	\$50,141	\$9,257
100.7450.512402	DC PLAN-MATCHING RETIREMENT	\$3,620	\$5,221	\$1,601
100.7450.512600	GROUP INSURANCE-UNEMPLOYMENT	\$2,191	\$2,191	\$0
100.7450.512604	GROUP INSURANCE-LIFE	\$1,503	\$1,932	\$430
100.7450.512700	WORKERS COMPENSATION	\$1,645	\$1,666	\$21
100.7450.521202	PROFESSIONAL SVCS - OUTSOURCED	\$930,000	\$983,000	\$53,000
100.7450.521220	CONTRACTUAL SERVICES	\$41,100	\$41,100	\$0
100.7450.522204	REPAIR & MAINTENANCE-VEHICLES	\$500	\$500	\$0
100.7450.523100	PROP/LIAB INSURANCE	\$1,817	\$1,817	\$0
100.7450.523200	COMMUNICATIONS	\$2,500	\$2,500	\$0
100.7450.523300	ADVERTISING	\$10,000	\$9,000	-\$1,000
100.7450.523400	PRINTING & BINDING	\$2,600	\$2,600	\$0
100.7450.523402	POSTAGE	\$50	\$50	\$0
100.7450.523500	TRAVEL	\$14,100	\$14,100	\$0
100.7450.523600	DUES & FEES	\$10,950	\$8,450	-\$2,500
100.7450.523700	EDUCATION & TRAINING	\$10,200	\$8,700	-\$1,500
100.7450.531100	OFFICE SUPPLIES	\$3,000	\$3,000	\$0
100.7450.531103	OPERATING SUPPLIES	\$5,000	\$5,000	\$0
100.7450.531230	ELECTRICITY	\$3,800	\$3,800	\$0
100.7450.531270	GASOLINE	\$0	\$0	\$0
100.7450.531600	SMALL TOOLS & EQUIPMENT	\$0	\$0	\$0
100.7450.531700	UNIFORMS	\$2,100	\$2,100	\$0
100.7450.542300	FURNITURE & FIXTURES	\$2,000	\$2,000	\$0

TOTAL BUDGET **\$1,635,681** **\$1,695,781** **\$60,100**



TRANSFERS	ACCOUNT ID	Description	FY 2024 Current Budget	FY 2025 Proposed Budget	Difference
	100.9000.579000	CONTINGENCY	\$360,300.00	\$375,000.00	14,700.00
	100.9001.611006	TRANSFER TO 410 GO BUND FUND	\$1,060,850.00	\$1,067,350.00	6,500.00
	100.9001.611010	TRANSFER TO 215 E-911 FUND	\$603,400.00	\$0.00	-603,400.00
	100.9001.611011	TRANSFER TO FUND 240 FEDERAL	\$487,147.00	\$1,384,844.00	897,697.00
	100.9001.611012	TRANSFER TO FUND 254 MULTI GRA	\$60,000.00	\$46,250.00	-13,750.00
	100.9001.611126	TRANSFER TO CDBG GRANT FUND	\$45,000.00	\$31,500.00	-13,500.00
	100.9001.611137	TRANSFER TO 350 CIP FUND	\$3,950,000.00	\$3,582,005.00	-367,995.00
	100.9001.611154	TRANSFER OUT TO 230 STATE GRAN	\$3,265,405.43	\$4,041,929.52	776,524.09
	100.9001.611157	TRANSFER TO FUND 505 W & S	\$706,215.00	\$267,159.00	-439,056.00
	100.9001.611158	TRANSFER TO FUND 411	\$326,500.00	\$330,850.00	4,350.00
100.9001.611159	TRANSFER TO FUND 412	\$932,750.00	\$932,250.00	-500.00	

TOTAL TRANSFERS \$11,797,567.43 \$12,059,137.52 \$261,570.09



	ACCOUNT ID	Description	FY 2024	FY 2025	Difference	
			Current Budget	Proposed Budget		
REVENUES	311	PROPRETY TAX	\$16,502,000	\$19,924,247	\$3,422,247	
	312	LOCAL OPTION SALES TAX	\$7,080,000	\$10,189,750	\$3,109,750	
	313	BUSINESS & OCCUPATIONAL TAX	\$1,600,000	\$1,600,000	\$0	
	314	FRANCHISE FEES	\$1,709,710	\$1,859,829	\$150,119	
	315	INSURANCE PREMIUM TAX	\$2,000,000	\$2,665,362	\$665,362	
	321	LICENSES & FEES	\$125,000	\$155,350	\$30,350	
	322	PERMITS	\$2,036,700	\$2,486,240	\$449,540	
	351	FINES & FORFEITURES	\$800,100	\$1,000,500	\$200,400	
	381	BUDGETED FUND BALANCE	\$6,429,764	\$2,089,608	-\$4,340,156	
	389	ALL OTHER REVENUE	\$2,928,650	\$3,535,408	\$606,758	
	391	TRANSFERS IN	\$997,967	\$475,767	-\$522,200	
			TOTAL REVENUE	\$42,209,891	\$45,982,061	\$3,772,170
EXPENDITURES	1310	CITY COUNCIL	\$679,093	\$605,419	-\$73,674	
	1320	CITY MANAGER	\$1,019,539	\$1,527,670	\$508,131	
	1500	GENERAL OPERATIONS	\$2,669,151	\$2,740,152	\$71,001	
	1511	FINANCE	\$1,068,555	\$1,051,137	-\$17,418	
	1530	LEGAL	\$230,000	\$245,000	\$15,000	
	1540	HUMAN RESOURCES	\$733,127	\$837,879	\$104,752	
	1565	BUILDING & GROUNDS	\$258,533	\$241,525	-\$17,008	
	1580	CITY CLERK	\$321,925	\$313,759	-\$8,166	
	2650	MUNICIPAL COURT	\$750,438	\$811,820	\$61,382	
	3210	POLICE DEPARTMENT	\$9,466,101	\$11,365,825	\$1,899,724	
	3510	FIRE DEPARTMENT	\$6,680,430	\$6,825,861	\$145,431	
	4100	PUBLIC SERVICES	\$3,589,709	\$4,230,517	\$640,808	
	6110	PARKS AND RECREATION	\$1,310,041	\$1,430,578	\$120,537	
	7450	COMMUNITY DEVELOPMENT	\$1,635,681	\$1,695,781	\$60,100	
	9000	CONTINGENCY	\$360,300	\$375,000	\$14,700	
	9001	TRANSFERS	\$11,437,267	\$11,684,138	\$246,870	
			TOTAL EXPENDITURES	\$42,209,891	\$45,982,061	\$3,772,170

OVER/UNDER \$0 \$0 \$0



Fund 210 CONFISCATED ASSETS

	ACCOUNT ID	Description	FY 2024 Current Budget	FY 2025 Proposed Budget	Difference
REVENUES					
	210.3210.351320	SEIZED FUNDS REVENUES - FED	\$5,000	\$5,000	\$0
	210.3210.351321	SEIZED FUND REVENUES- STATE	\$5,000	\$5,000	\$0
		TOTAL REVENUES	\$10,000	\$10,000	\$0
EXPENDITURES					
	210.3210.531103	OPERATING SUPPLIES	\$2,000	\$2,000	\$0
	210.3210.531600	SMALL TOOLS & EQUIPMENT	\$3,000	\$3,000	\$0
	210.3210.542000	MACHINERY & EQUIPMENT	\$5,000	\$5,000	\$0
	TOTAL EXPENDITURES	\$10,000	\$10,000	\$0	

OVER/UNDER \$0

FUND 230 STATE GRANTS

	ACCOUNT ID	Description	FY 2024 Current Budget	FY 2025 Proposed Budget	Difference
REVENUES	230.1500.334102	GA COUNCIL FOR THE ARTS	\$5,000	\$0	\$5,000
	230.3210.334112	CJCC LET Grant	\$50,000	\$0	\$50,000
	230.3510.334110	FIREWORKS GRANT REVENUE	\$22,500	\$22,500	\$0
	230.4100.334301	LMIG GRANT REV	\$676,517	\$1,128,091	-\$451,574
	230.4100.334302	GTIB GRANT REVENUE	\$750,000	\$750,000	\$0
	230.4100.334303	REBC GRANT REVENUE	\$26,013	\$26,013	\$0
	230.9000.391199	TRANSFER IN FROM GF	\$3,265,405	\$4,041,930	-\$776,525
		TOTAL REVENUES	\$4,795,435	\$5,968,534	-\$1,173,099
EXPENDITURES	230.1500.541201	SITE IMPROVEMENTS-ART GRANT	\$10,000	\$0	\$10,000
	230.3210.542400	COMPUTER EQUIPMENT	\$50,000	\$0	\$50,000
	230.3510.531604	FIREWORKS TAX GRANT	\$25,000	\$25,000	\$0
	230.4100.541206	REBC Grant	\$26,013	\$26,013	\$0
	230.4100.541496	GTIB GRANT	\$3,342,452	\$4,114,171	-\$771,719
	230.4220.541476	LMIG GRANT-2013	\$299,022	\$358,085	-\$59,063
	230.4220.541489	LMIG 23	\$295,000	\$0	\$295,000
	230.4220.541518	LMIG 23 SAFETY ACTION PLAN	\$312,000	\$300,360	\$11,640
	230.4220.541519	LMIG 24 LOCAL ROAD ASSISTANCE	\$0	\$341,102	-\$341,102
	230.4220.541520	LMIG 25	\$0	\$367,854	-\$367,854
	230.9000.579000	CONTINGENCY	\$435,948	\$435,948	\$0
		TOTAL EXPENDITURES	\$4,795,435	\$5,968,534	-\$1,173,099
			OVER/UNDER	\$0	



FUND 231 ARPA GRANT

	ACCOUNT ID	Description	FY 2024 Current Budget	FY 2025 Proposed Budget	Difference
REVENUES	231.0000.332100	ARPA REVENUE	\$7,793,611	\$7,481,880	\$311,731
	231.0000.361001	INTEREST INCOME	\$10,000	\$7,000	\$3,000
	231.0000.389005	BUDGETED FUND BALANCE	\$2,200,000	\$2,200,000	\$0
	231.4100.332101	IMPROVING NEIGHBORHOOD OUTCOMES REVENUE	\$0	\$0	\$0
		TOTAL REVENUES	\$10,003,611	\$9,688,880	\$314,731
EXPENDITURES	231.0000.579000	CONTINGENCY	\$10,000	\$0	\$10,000
	231.1500.541233	SMALL BUSINESS	\$1,000,000	\$0	\$1,000,000
	231.4100.541227	MCCLURE PARK	\$4,019,520	\$2,422,570	\$1,596,950
	231.4100.541228	SF PARKWAY PARK	\$1,861,102	\$3,066,310	-\$1,205,208
	231.4100.541229	ROYAL SOUTH PARK (VETERANS)	\$912,989	\$2,000,000	-\$1,087,011
	231.4100.541234	IMPROVING NEIGHBORHOOD OUTCOMES	\$2,200,000	\$2,200,000	\$0
	231.4100.541234	TOTAL EXPENDITURES	\$10,003,611	\$9,688,880	\$314,731

OVER/UNDER _____ \$0



FUND 231 ARPA GRANT

- Improving Neighborhood Outcomes
 - \$2,200,000
 - Construction of Amphitheater
- Veteran's Park
 - \$2,000,000 Construction and Project Management
 - Estimated Completion Date: July 8, 2025
- Gateway Park
 - \$3,066,310 Construction and Project Management
 - Estimated Completion Date: August 7, 2025
- Millennium Park
 - Awaiting Bids (Remaining ARPA Funds- \$2,422,569.71)
 - Construction and Project Management
 - Estimated Completion Date: October 27, 2025

FUND 240 FEDERAL GRANTS

REVENUES	ACCOUNT ID	Description	FY 2024 Current Budget	FY 2025 Proposed Budget	Difference
	240.0000.331005	FEDERAL GRANT REVENUE	\$0	\$850,000	-\$850,000
	240.0000.361001	INTEREST INCOME	\$10,000	\$0	\$10,000
	240.0000.389005	BUDGETED FUND BALANCE	\$3,000,000	\$0	\$3,000,000
	240.3210.331003	GOHS -GA HWY SAFTY GRNTN	\$40,467	\$47,128	-\$6,661
	240.3210.331008	JAG BULLETPROOF VEST	\$11,088	\$13,000	-\$1,912
	240.3210.331011	JAG GRANT REV	\$22,879	\$22,879	\$0
	240.3210.331018	DOJ COPS REVENUE (0047)	\$84,230	\$0	\$84,230
	240.3210.331050	COPS HIRING GRANT	\$750,000	\$750,000	\$0
	240.3510.331002	FED MATCHING - SAFER GRANT	\$0	\$1,974,000	-\$1,974,000
	240.3510.331013	FIRE PREVENTION GRANT REVENUE	\$90,000	\$95,000	-\$5,000
	240.3510.331019	AFG GRANT REVENUE	\$337,500	\$0	\$337,500
	240.3510.334009	GA EMS GRANT REVENUE	\$1,031,536	\$0	\$1,031,536
	240.4100.331010	TRAIL GRANT REVENUE	\$149,931	\$0	\$149,931
	240.4100.331022	ARRA-EECBG - GEFA GRANT	\$76,350	\$0	\$76,350
	240.4100.331027	GA OUTDOOR STEWARDSHIP GRANT	\$2,243,013	\$0	\$2,243,013
	240.4100.331031	GDOT RAISE GRANT	\$25,000,000	\$0	\$25,000,000
	240.4100.331032	RECONNECTING COMMUNITY PILOT (RCP)	\$960,000	\$0	\$960,000
	240.4100.331033	SAFE STREET & ROAD FOR ALL (SS4A)	\$3,840,000	\$240,000	\$3,600,000
	240.4100.331310	CFI - CHARGING & FUELING GRANT	\$0	\$1,031,536	-\$1,031,536
240.7450.331024	LCI REVENUE	\$200,000	\$0	\$200,000	
240.9000.391165	TRANSFER IN GENERAL FUND	\$487,147	\$1,384,844	-\$897,697	
240.9000.391189	TRANSFER IN TSPLOST FUND	\$4,000,000	\$0	\$4,000,000	
	TOTAL REVENUES	\$42,334,141	\$6,408,387	\$35,925,754	



FUND 240 FEDERAL GRANTS

EXPENDITURES	240.0000.579000	CONTINGENCY	\$100,000	\$1,389,420	-\$1,289,420
	240.3210.511100	REGULAR SALARIES	\$35,155	\$0	\$35,155
	240.3210.523500	TRAVEL	\$2,000	\$0	\$2,000
	240.3210.531603	HV GRANT EQUIPMENT	\$3,312	\$0	\$3,312
	240.3210.542001	BULLET PROOF VESTS	\$22,176	\$26,000	-\$3,824
	240.3210.542103	DOJ DEESCALATION GRANT	\$84,230	\$0	\$84,230
	240.3210.542201	JAG GRANT	\$22,879	\$22,879	\$0
	240.3210.542602	COPS Hiring Grant	\$1,698,960	\$1,698,960	\$0
	240.3210.579000	CONTINGENCY	\$0	\$47,128	-\$47,128
	240.3510.531601	AFG GRANT-SMALL TOOLS AND EQUI	\$375,000	\$0	\$375,000
	240.3510.542100	FIRE PREVENTION GRANT	\$100,000	\$0	\$100,000
	240.3510.579000	CONTINGENCY	\$0	\$2,074,000	-\$2,074,000
	240.4100.521205	ARRA-EECBG GRANT- PROF SERVIC	\$76,350	\$0	\$76,350
	240.4100.541400	INFRASTRUCTURE - CFI - CHARGING & FUELING	\$1,289,420	\$0	\$1,289,420
	240.4100.541505	TRAIL GRANT - DNR	\$293,892	\$0	\$293,892
	240.4100.541509	GA Outdoor Stewardship Grant Expense	\$2,990,767	\$0	\$2,990,767
	240.4100.541515	GDOT RAISE GRANT	\$29,000,000	\$0	\$29,000,000
	240.4100.541516	SAFE STREET & ROAD FOR ALL (SS4A)	\$4,800,000	\$300,000	\$4,500,000
	240.4100.541517	RECONNECTING COMMUNITY PILOT (RCP)	\$1,200,000	\$0	\$1,200,000
	240.4100.541520	COMMUNITY PROJECT FUNDS GRANT	\$0	\$850,000	-\$850,000
	240.7450.521212	LCI GRANT EXP - PROF SVCS	\$240,000	\$0	\$240,000
	240.9001.611105	TRANSFER TO GENERAL FUND	\$0	\$0	\$0
		TOTAL EXPENDITURES	\$42,334,141	\$6,408,387	\$35,925,754
				OVER/UNDER	\$0



FUND 254 MULTIPLE GRANTS

	ACCOUNT ID	Description	FY 2024 Current	FY 2025 Proposed	Difference
			Budget	Budget	
REVENUES	254.0000.389005	BUDGETED FUND BALANCE	\$75,335	\$123,493	-\$48,158
	254.1500.336003	FULTON COUNTY ART & CULTURAL GRANT	\$25,000	\$11,250	\$13,750
	254.1500.336004	OUR TOWN GRANT	\$25,000	\$25,000	\$0
	254.1500.336007	CSX GRANT REVENUE	\$5,000	\$0	\$5,000
	254.1500.371000	MISC DONATIONS OPERATIONS	\$20,000	\$30,000	-\$10,000
	254.1540.336002	HEALTH GRANT GMA	\$10,000	\$0	\$10,000
	254.1540.371000	MISC DONATIONS- HUMAN RESOURCE	\$5,000	\$5,000	\$0
	254.3210.336000	GMA SAFETY GRANT	\$10,000	\$0	\$10,000
	254.3210.336008	WALMART FOUNDATION GRANT REVENUE	\$5,000	\$0	\$5,000
	254.3210.371000	MISCELLANEOUS DONATION -POLICE	\$3,500	\$5,000	-\$1,500
	254.3510.331001	FIRE GRANT	\$10,000	\$10,000	\$0
	254.3510.336005	FIREHOUSE SUB GRANT	\$18,596	\$18,596	\$0
	254.3510.336006	FIREFIGHTER CANCER AWARENESS GRANT	\$5,000	\$5,000	\$0
	254.3510.336007	CSX GRANT REVENUE	\$0	\$5,000	-\$5,000
	254.3510.336009	LEARY FIREFIGHTER GRANT REVENUE	\$25,000	\$25,000	\$0
	254.3510.371000	MISCELLANEOUS DONATION - FIRE	\$2,000	\$5,000	-\$3,000
	254.4100.336000	GMA SAFETY GRANT	\$0	\$10,000	-\$10,000
	254.6110.336010	T-MOBILE HOMETOWN GRANT REVENUE	\$50,000	\$50,000	\$0
	254.6110.336011	COMMUNITY GARDEN GRANT REVENUE	\$1,500	\$1,500	\$0
	254.6110.371000	MISC DONATIONS-PARKS	\$2,000	\$2,000	\$0
254.9000.391165	TRANSFER IN GENERAL FUND	\$60,000	\$46,250	\$13,750	
	TOTAL REVENUES		\$357,931	\$378,089	-\$20,158

FUND 254 MULTIPLE GRANTS

EXPENDITURES	254.1310.573000	PAYMENTS TO OTHERS	\$10,000	\$10,000	\$0
	254.1500.531103	OPERATING SUPPLIES	\$40,000	\$74,398	-\$34,398
	254.1500.536103	FULTON COUNTY ART & CULTURAL GRANT	\$50,000	\$22,500	\$27,500
	254.1500.536104	OUR TOWN GRANT	\$50,000	\$50,000	\$0
	254.1500.536105	CSX GRANT	\$5,000	\$0	\$5,000
	254.1500.579000	CONTINGENCY	\$20,000	\$30,000	-\$10,000
	254.1540.521103	HEALTH GRANT EXPENSE OPERATING	\$10,000	\$0	\$10,000
	254.1540.531103	OPERATING SUPPLIES	\$0	\$8,825	-\$8,825
	254.1540.579000	CONTINGENCY	\$5,000	\$5,000	\$0
	254.3210.531103	OPERATING SUPPLIES	\$23,226	\$24,226	-\$1,000
	254.3210.531600	SMALL TOOLS & EQUIPMENT	\$10,000	\$0	\$10,000
	254.3210.536106	WALMART FOUNDATION GRANT	\$5,000	\$0	\$5,000
	254.3210.579000	CONTINGENCY	\$3,500	\$5,000	-\$1,500
	254.3510.531103	OPERATING SUPPLIES	\$3,309	\$4,776	-\$1,467
	254.3510.531600	SMALL TOOLS & EQUIPMENT	\$10,000	\$10,000	\$0
	254.3510.531605	FIREHOUSE SUB GRANT	\$18,596	\$18,596	\$0
	254.3510.531606	FIREFIGHTER CANCER AWARENESS GRANT	\$5,000	\$5,000	\$0
	254.3510.536105	CSX GRANT	\$0	\$5,000	-\$5,000
	254.3510.536107	LEARY FIREFIGHTER FOUNDATION GRANT	\$25,000	\$25,000	\$0
	254.3510.579000	CONTINGENCY	\$2,000	\$5,000	-\$3,000
	254.4100.531600	SMALL TOOLS & EQUIPMENT - GMA SAFETY	\$0	\$10,000	-\$10,000
	254.6110.531103	OPERATING SUPPLIES	\$8,800	\$11,268	-\$2,468
	254.6110.536108	COMMUNITY GARDEN GRANT	\$1,500	\$1,500	\$0
	254.6110.542505	T-MOBILE HOMETOWN GRANT	\$50,000	\$50,000	\$0
	254.6110.579000	CONTINGENCY	\$2,000	\$2,000	\$0
	TOTAL EXPENDITURES		\$357,931	\$378,089	-\$20,158

			OVER/UNDER	\$0	
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FUND 255 VEHICLE RENTAL EXCISE TAX

	ACCOUNT ID	Description	FY 2024 Current Budget	FY 2025 Proposed Budget	Difference
REVENUES					
	255.1511.314400	VEHICLE RENTAL EXCISE TAX	\$235,000	\$200,000	\$35,000
	255.1511.389005	BUDGETED FUND BALANCE	\$300,000	\$0	\$300,000
		TOTAL REVENUES	\$535,000	\$200,000	\$335,000
EXPENDITURES					
	255.9001.611105	TRANSFER TO GENERAL FUND	\$535,000	\$200,000	\$335,000
	TOTAL EXPENDITURES	\$535,000	\$200,000	\$335,000	
			OVER/UNDER	\$0	

FUND 275 HOTEL MOTEL

	ACCOUNT ID	Description	FY 2024 Current Budget	FY 2025 Proposed Budget	Difference
REVENUES					
	275.1511.314100	HOTEL MOTEL TAX	\$300,000	\$250,000	\$50,000
		TOTAL REVENUES	\$300,000	\$250,000	\$50,000
EXPENDITURES					
	275.9001.611111	TRANSFER OUT TO GF	\$180,000	\$150,000	\$30,000
	275.9001.611112	TRANSFER OUT ATL AIRPORT DISTR	\$120,000	\$100,000	\$20,000
		TOTAL EXPENDITURES	\$300,000	\$250,000	\$50,000
			OVER/UNDER	\$0	

FUND 291 TAX ALLOCATION DISTRICT (TAD)

	ACCOUNT ID	Description	FY 2024 Current Budget	FY 2025 Proposed Budget	Difference
REVENUES					
	291.0000.389005	BUDGETED FUND BALANCE	\$600,000	\$600,000	\$0
	291.1511.318000	TAD REVENUE	\$200,000	\$200,000	\$0
		TOTAL REVENUES	\$800,000	\$800,000	\$0
EXPENDITURES					
	291.4100.521220	CONTRACTUAL SERVICES	\$200,000	\$0	\$200,000
	291.4100.531701	STREET RESURFACE PROGRAM	\$500,000	\$700,000	-\$200,000
	291.4100.579000	CONTINGENCY	\$100,000	\$100,000	\$0
	TOTAL EXPENDITURES	\$800,000	\$800,000	\$0	

			OVER/UNDER	\$0
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FUND 335 TSPLOST

	ACCOUNT ID	Description	FY 2024 Current Budget	FY 2025 Proposed Budget	Difference
REVENUES	335.0000.313401	TSPLOST II SALES AND USE TAXES	\$4,600,000	\$4,600,000	\$0
	335.0000.361001	INTEREST INCOME	\$175,000	\$100,000	\$75,000
	335.0000.389005	BUDGETED FUND BALANCE	\$8,000,000	\$9,981,464	-\$1,981,464
		TOTAL REVENUES	\$12,775,000	\$14,681,464	-\$1,906,464
EXPENDITURES	335.1511.579000	CONTINGENCY	\$500,000	\$0	\$500,000
	335.4100.541400	SIDEWALK-INFRASTRUCTURE	\$800,000	\$100,000	\$700,000
	335.4100.541404	RESURFACING -CAP INFRASTRUCTUR	\$1,535,930	\$1,642,479	-\$106,549
	335.4100.541406	GOODSON	\$250,000	\$0	\$250,000
	335.4100.541407	LANCASTER LANE -	\$8,650	\$0	\$8,650
	335.4100.541408	LONDONDERRY - INFASTRUCTURE	\$1,225,000	\$274,830	\$950,170
	335.4100.541410	BUFFINGTON RD - INFASTRUCTURE	\$1,282,050	\$5,175,487	-\$3,893,437
	335.4100.541464	HIGHWAY 85 -CAP INFRASTRUCTURE	\$4,000,000	\$4,000,000	\$0
	335.4100.541488	ROOSEVELT HWY SIDEWALK IMP	\$955,000	\$1,014,568	-\$59,568
	335.4100.541513	ROOSEVELT HWY PHASE II	\$331,370	\$1,074,100	-\$742,730
	335.4100.541514	QUICK RESPONSE PROJECTS	\$1,887,000	\$1,400,000	\$487,000
		TOTAL EXPENDITURES	\$12,775,000	\$14,681,464	-\$1,906,464

OVER/UNDER \$0



FUND 345 CDBG

	ACCOUNT ID	Description	FY 2024 Current Budget	FY 2025 Proposed Budget	Difference
REVENUES					
	345.7450.331000	CDBG	\$433,803	\$270,000	\$163,803
	345.9000.391165	TRANSFER IN GENERAL FUND	\$45,000	\$31,500	\$13,500
		TOTAL REVENUES	\$478,803	\$301,500	\$177,303
EXPENDITURES					
	345.4100.541450	CDBG	\$0	\$139,500	-\$139,500
	345.4100.541462	CDBG 25	\$0	\$150,000	-\$150,000
	345.4100.579000	CONTINGENCY	\$0	\$12,000	-\$12,000
	345.7450.541510	CDBG FULCO FY22	\$96,973	\$0	\$96,973
	345.7450.541511	CDBG FULCO FY23	\$336,830	\$0	\$336,830
	345.7450.579000	CONTINGENCY	\$45,000	\$0	\$45,000
		TOTAL EXPENDITURES	\$478,803	\$301,500	\$177,303

			OVER/UNDER	\$0
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FUND 350 CAPTIAL PROJECTS

	ACCOUNT ID	Description	FY 2024 Current	FY 2025 Proposed	Difference
			Budget	Budget	
REVENUES	350.0000.361001	INTEREST INCOME	\$0	\$60,000	\$60,000
	350.0000.389005	BUDGETED FUND BALANCE	\$10,828,742	\$13,000,000	\$2,171,258
	350.9000.391165	TRANSFER IN GENERAL FUND	\$3,950,000	\$3,582,005	-\$367,995
		TOTAL REVENUE	\$14,778,742	\$16,642,005	\$1,863,263
EXPENDITURES	350.0000.542203	VEHICLES-ENTERPRISE LEASE	\$850,000	\$1,247,002	\$397,002
	350.0000.542504	CAPITAL-GENERAL EQUIPMENT	\$241,000	\$241,000	\$0
	350.1500.541200	SITE IMPROVEMENTS-ART	\$100,000	\$198,500	\$98,500
	350.1511.579000	CONTINGENCY	\$4,187,045	\$1,000,000	-\$3,187,045
	350.3210.541200	SITE IMPROVEMENTS	\$95,000	\$0	-\$95,000
	350.3510.541300	BUILDING & IMPROVEMENTS	\$18,000	\$0	-\$18,000
	350.3510.542200	REFURBISH FIRE ENGINE-ROLLOVER	\$385,000		-\$385,000
	350.4100.541227	MILLENNIUM PARK	\$1,687,955	\$3,439,653	\$1,751,698
	350.4100.541228	GATEWAY PARK	\$124,730	\$27,634	-\$97,096
	350.4100.541229	VETERANS PARK	\$725,000	\$14,550	-\$710,450
	350.4100.541301	BUILDING IMPROVEMENTS	\$110,000	\$207,298	\$97,298
	350.4100.541402	INFRASTRUCTURE	\$625,000	\$497,070	-\$127,930
	350.4100.542000	MACHINERY & EQUIPMENT	\$63,700	\$141,980	\$78,280
	350.6110.541010	CAPITAL OUTLAY - LAND PURCHASE	\$3,400,000	\$8,078,395	\$4,678,395
	350.6110.541206	HWY 29 BALLFIELD		\$993,316	\$993,316
	350.6110.541206	BALLFIELD TURF	\$1,050,000		-\$1,050,000
	350.6110.541245	CAPITAL OUTLAY-PARKS	\$67,000	\$0	-\$67,000
	350.6110.541206	APITAL OUTLAY-GDOT POCKET PARK		\$120,646	\$120,646
	350.6110.542200	VEHICLES		\$120,000	\$120,000
	350.6110.542200	BUS FOR SENIORS	\$80,000		-\$80,000
	350.7450.541100	GATEWAY IMPROVEMENTS	\$370,934	\$0	-\$370,934
	350.7450.541450	CITY HALL RENOVATION	\$598,378	\$314,961	-\$283,417
		TOTAL EXPENDITURES	\$14,778,742	\$16,642,005	\$1,863,263
				OVER/UNDER	\$0



FUND 350 CAPTIAL PROJECTS

- Millennium Park
- Building Improvements
- Gym Renovations
- Landscaping Entire City
- Purchase of Land
- Turf at Eagles' Nest
- City Hall Renovations
 - Phase II

Fund 360 Revenue Bond

	ACCOUNT ID	Description	FY 2024 Current Budget	FY 2025 Proposed Budget	Difference
REVENUES					
	360.0000.389005	BUDGETED FUND BALANCE	\$0	\$5,520,834	-\$5,520,834
	360.0000.393000	BOND PROCEEDS	\$8,243,100	\$0	\$8,243,100
		TOTAL REVENUES	\$8,243,100	\$5,520,834	\$2,722,266
EXPENDITURES					
	360.0000.579000	CONTINGENCY	\$1,529,100	\$1,500,000	\$29,100
	360.4100.541101	SPLASH PAD	\$75,000	\$0	\$75,000
	360.4100.541301	FIRE STATION	\$205,000	\$624,000	-\$419,000
	360.4100.541302	MUNICIPAL COMPLEX	\$280,000	\$0	\$280,000
	360.4100.541452	WY 29 PARK IMPROVEMENTS	\$0	\$1,101,754	-\$1,101,754
	360.4100.541453	EAGLES NEST PROJECT	\$0	\$172,500	-\$172,500
	360.4100.541454	REIMAGINE PARK	\$0	\$1,020,000	-\$1,020,000
	360.4100.541455	PARKING	\$0	\$425,672	-\$425,672
	360.4100.541492	ZONE A COORIDOR	\$300,000	\$0	\$300,000
	360.4100.541493	ZONE B COORIDOR	\$300,000	\$0	\$300,000
	360.4100.541494	ZONE C COORIDOR	\$2,300,000	\$0	\$2,300,000
	360.4100.541495	NNON PKWY STREETSCAPES	\$3,254,000	\$676,908	\$2,577,092
		TOTAL EXPENDITURES	\$8,243,100	\$5,520,834	\$2,722,266

OVER/UNDER \$0



Fund 360 Revenue Bond

- Fire Station
 - \$624,000
 - Design, Procurement, and Project Management
 - Estimated Start Date: December 2025
- Shannon Pkwy Streetscapes
 - \$1,101,754
 - Right of Way Services and Acquisition
 - Procurement
 - Estimated Construction Start Date: December 2025
- Eagles Nest Project (Message Board/Signage and Landscape)
 - \$172,500
 - PE and Construction
- Reimagine Park
 - \$1,020,000
 - Design
- Parking (Additional Parking for Parks)
 - \$425,672
 - Survey, PE, Procurement and Construction

Fund 410 2006 GO Bond Debt

	ACCOUNT ID	Description	FY 2024 Current Budget	FY 2025 Proposed Budget	Difference
REVENUES					
	410.9000.391165	TRANSFER IN GENERAL FUND	\$1,060,850	\$1,067,350	-\$6,500
		TOTAL REVENUES	\$1,060,850	\$1,067,350	-\$6,500
EXPENDITURES					
	410.0000.581000	BOND PRINCIPLE - 2006 GO BOND	\$950,000	\$985,000	-\$35,000
	410.0000.582100	INTEREST - BOND 2006 GO BOND	\$110,100	\$81,600	\$28,500
	410.0000.583000	FISCAL AGENT FEES - 2006 GO BO	\$750	\$750	\$0
		TOTAL EXPENDITURES	\$1,060,850	\$1,067,350	-\$6,500

OVER/UNDER _____ \$0

Fund 411 2017 GO Bond Debt

	ACCOUNT ID	Description	FY 2024 Current Budget	FY 2025 Proposed Budget	Difference
REVENUES					
	411.0000.391165	TRANSFER FROM GENERAL	\$326,500	\$330,850	-\$4,350
	411.9000.391165	TRANSFER IN FROM GF	\$0	\$0	\$0
		TOTAL REVENUES	\$326,500	\$330,850	-\$4,350
EXPENDITURES					
	411.0000.581000	PRINCIPAL - GO BOND 2017	\$95,000	\$105,000	-\$10,000
	411.0000.582100	INTEREST G O BOND 2017	\$229,500	\$224,750	\$4,750
	411.0000.583000	PAYING AGENT FEES	\$2,000	\$1,100	\$900
	TOTAL EXPENDITURES	\$326,500	\$330,850	-\$4,350	

OVER/UNDER \$0



Fund 412 2022 Bond Debt

	ACCOUNT ID	Description	FY 2024 Current Budget	FY 2025 Proposed Budget	Difference
REVENUES					
	412.0000.391165	TRANSFER FROM GENERAL FUND	\$932,750	\$932,250	\$500
		TOTAL REVENUES	\$932,750	\$932,250	\$500
EXPENDITURES					
	412.0000.582100	INTEREST- REVENUE BOND 2022	\$930,750	\$930,750	\$0
	412.0000.583000	PAYING AGENT FEES	\$2,000	\$1,500	\$500
		TOTAL EXPENDITURES	\$932,750	\$932,250	\$500

OVER/UNDER _____ \$0



Fund 505 Water & Sewer

REVENUES	ACCOUNT ID	Description	FY 2024 Current Budget	FY 2025 Proposed Budget	Difference
	505.1511.344201	SERVICE CHARGES	\$60,000	\$60,834	\$834
	505.1511.344202	PENALTY ON LATE PAYMENTS	\$150,000	\$150,000	\$0
	505.1511.344210	WATER SALES	\$5,250,000	\$5,600,000	\$350,000
	505.1511.344211	WATER TAP FEES	\$10,000	\$10,000	\$0
	505.1511.344213	WATER METER SALES	\$75,000	\$75,000	\$0
	505.1511.344255	SEWER SALES	\$4,600,000	\$5,052,000	\$452,000
	505.1511.344256	SEWER TAP FEES	\$25,000	\$25,000	\$0
	505.1511.361001	INTEREST INCOME	\$5,000	\$5,000	\$0
	505.1511.389000	OTHER REVENUE	\$5,000	\$5,000	\$0
	505.4100.344257	SEWER CONNECTION PERMITS	\$25,000	\$25,000	\$0
	505.0000.389005	BUDGETED FUND BALANCE	\$0	\$102,799	\$102,799
	505.9000.391165	TRANSFER IN FROM GENERAL FUND	\$706,215	\$267,159	-\$439,056
	TOTAL REVENUE	\$10,911,215	\$11,377,792	\$466,577	

ACCOUNT ID	Description	FY 2024	FY 2025	Difference
		Current Budget	Proposed Budget	
505.4100.511100	REGULAR SALARIES	\$777,542	\$905,931	\$128,389
505.4100.511300	OVERTIME SALARIES	\$0	\$5,517	\$5,517
505.4100.512100	GROUP INSURANCE - HEALTH	\$183,216	\$253,623	\$70,407
505.4100.512102	GROUP INSURANCE-L/T DISABILITY	\$2,589	\$2,622	\$33
505.4100.512200	SOCIAL SECURITY	\$48,208	\$55,367	\$7,159
505.4100.512300	MEDICARE	\$11,274	\$12,955	\$1,681
505.4100.512401	DB PLAN-GMER RETIREMENT	\$76,200	\$107,806	\$31,606
505.4100.512402	DC PLAN-MATCHING RETIREMENT	\$8,642	\$17,291	\$8,649
505.4100.512600	GROUP INSURANCE-UNEMPLOYMENT	\$5,321	\$6,167	\$846
505.4100.512604	GROUP INSURANCE - LIFE	\$1,760	\$3,193	\$1,433
505.4100.512700	WORKERS COMPENSATION	\$10,186	\$10,099	-\$87
505.4100.521220	CONTRACTUAL SERVICES	\$358,000	\$328,000	-\$30,000
505.4100.521300	TECHNICAL SERVICES	\$200	\$200	\$0
505.4100.522201	REPAIR&MAINTENANCE-EQUIPMENT	\$65,500	\$30,500	-\$35,000
505.4100.522204	REPAIR&MAINTENANCE-VEHICLES	\$9,000	\$9,000	\$0
505.4100.522205	R & M - SEWER SYSTEM	\$25,000	\$25,000	\$0
505.4100.522300	RENTALS	\$500	\$500	\$0
505.4100.523100	PROP/LIAB INSURANCE	\$14,256	\$11,780	-\$2,476
505.4100.523200	COMMUNICATIONS	\$5,120	\$5,808	\$688
505.4100.523300	ADVERTISING	\$3,600	\$3,600	\$0
505.4100.523400	PRINTING AND BINDING	\$12,000	\$12,000	\$0
505.4100.523402	POSTAGE	\$35,500	\$35,500	\$0
505.4100.523500	TRAVEL	\$7,060	\$4,550	-\$2,510
505.4100.523600	DUES & FEES	\$0	\$6,810	\$6,810
505.4100.523700	EDUCATION & TRAINING	\$11,335	\$17,928	\$6,593
505.4100.523901	BANK CHARGES	\$1,500	\$500	-\$1,000
505.4100.531100	OFFICE SUPPLIES	\$3,000	\$2,000	-\$1,000
505.4100.531103	OPERATING SUPPLIES	\$6,440	\$6,440	\$0
505.4100.531210	SEWER CAPACITY PURCHASE	\$2,000,000	\$2,300,000	\$300,000
505.4100.531230	ELECTRICITY	\$6,000	\$6,000	\$0
505.4100.531270	GASOLINE	\$5,000	\$5,000	\$0
505.4100.531510	PURCHASE OF WATER	\$2,900,000	\$2,950,000	\$50,000
505.4100.531600	SMALL TOOLS & EQUIPMENT	\$2,500	\$1,500	-\$1,000
505.4100.531700	UNIFORMS	\$3,600	\$4,560	\$960
505.4100.542000	MACHINERY & EQUIPMENT	\$238,750	\$264,000	\$25,250
505.4100.542200	VEHICLES	\$15,000	\$15,000	\$0
505.4100.581000	PRINCIPAL 2012 SEWER BOND	\$660,000	\$675,000	\$15,000
505.4100.582100	INTEREST - 2012 SEWER BOND	\$146,404	\$131,379	-\$15,025
505.4100.582102	INTEREST BOND WATER AUTH	\$1,683,312	\$1,786,116	\$102,804
505.4100.583000	PAYING AGENT FEES	\$500	\$500	\$0
505.4300.521202	PROF SVCS - OUTSOURCED-SEWER	\$310,000	\$100,600	-\$209,400
505.4300.541470	I & I PROGRAM IMPROVEMENTS	\$1,000,000	\$1,000,000	\$0
505.4400.521202	PROF SVCS - OUTSOURCED-WATER	\$257,200	\$257,450	\$250
	TOTAL EXPENDITURES	\$10,911,215	\$11,377,792	\$466,577

EXPENDITURES



Fund 506 Water & Sewer Capital

	ACCOUNT ID	Description	FY 2024 Current Budget	FY 2025 Proposed Budget	Difference
REVENUES					
	506.0000.361001	INTERST INCOME	\$0	\$0	\$0
	506.0000.389005	BUDGETED FUND BALANCE	\$1,000,000	\$975,006	-\$24,994
		TOTAL REVENUES	\$1,000,000	\$975,006	-\$24,994
EXPENDITURES					
	506.4100.541470	I & I IMPROVEMENTS	\$1,000,000	\$975,006	-\$24,994
	TOTAL EXPENDITURES	\$1,000,000	\$975,006	-\$24,994	

OVER/UNDER _____ \$0



Fund 540 Sanitation

	ACCOUNT ID	Description	FY 2024 Current Budget	FY 2025 Proposed Budget	Difference
REVENUES	540.0000.389005	BUDGETED FUND BALANCE	\$35,200	\$0	-\$35,200
	540.1511.311791	ADVANCED DISPOSAL FRANCHSE FEE	\$4,000	\$0	-\$4,000
	540.1511.311793	WASTE MANAGEMENT	\$220,000	\$200,000	-\$20,000
	540.1511.311794	WASTE INDUSTIRES/CLM	\$100,000	\$100,000	\$0
	540.4100.344110	SANITATION FEES	\$1,900,000	\$2,018,000	\$118,000
	540.4100.346902	CITY CLEANUP-CLEAN & BEAUTIFUL	\$5,000	\$2,500	-\$2,500
	540.4100.389000	OTHER REVENUE	\$1,000	\$1,000	\$0
		TOTAL REVENUES	\$2,265,200	\$2,321,500	\$56,300
EXPENDITURES					
	540.4310.521201	PROFESSIONAL SERVICES - OTHER	\$0	\$0	\$0
	540.4310.521202	PROFESSIONAL SVCS - OUTSOURCED	\$2,050,000	\$2,200,000	\$150,000
	540.4310.521220	CONTRACTUAL SERVICES	\$35,000	\$110,000	\$75,000
	540.4310.531103	OPERATING SUPPLIES	\$3,000	\$1,500	-\$1,500
	540.4310.579000	CONTINGENCY	\$20,000	\$10,000	-\$10,000
	540.9001.611105	TRANSFER TO GENERAL FUND	\$157,200	\$0	-\$157,200
	TOTAL EXPENDITURES	\$2,265,200	\$2,321,500	\$56,300	

OVER/UNDER \$0

Fund 213 Opioid Settlement

	ACCOUNT ID	Description	FY 2024 Current Budget	FY 2025 Proposed Budget	Difference
REVENUES					
	213.3510.351900	OPIOD SETTLEMENT REVENUE	\$0	\$20,000	-\$20,000
	213.3510.389005	BUDGETED FUND BALANCE	\$0	\$42,103	-\$42,103
		TOTAL REVENUES	\$0	\$62,103	-\$62,103
EXPENDITURES					
	213.3510.531103	OPERATING SUPPLIES	\$0	\$20,000	-\$20,000
	213.3510.523200	COMMUNICATION	\$0	\$42,103	-\$42,103
					\$0
	TOTAL EXPENDITURES	\$0	\$62,103	-\$62,103	

OVER/UNDER _____ \$0

SUMMARY OF ALL FUNDS

Summary by Fund		
100	General Fund	45,982,061
210	Confiscated Assets Fund	10,000
213	Opioid Settlement Fund	62,103
230	State Grant Fund	5,968,534
231	ARPA American Rescue Plan Fund	9,688,880
240	Federal Grant Fund	6,408,387
254	Multiple Grant Fund	378,089
255	Motor Vehicle Rental Fund	200,000
275	Hotel Motel Fund	250,000
291	TAD Tax Allocation District Fund	800,000
335	TSPLOST Special Purpose Local Option Sales Tax Fund	14,681,464
345	CDBG Capital Grant Fund	301,500
350	Capital Projects Funds	16,642,005
360	Revenue Bond Fund	5,520,834
410	2014 GO Bond Debt Service Fund	1,067,350
411	2017 GO Bond Debt Service Fund	330,850
412	2022 Revenue Bond Debt Service Fund	932,250
505	Water & Sewer Fund	11,377,792
506	Water & Sewer Capital Fund	975,006
540	Sanitation Fund	2,321,500
700	Stormwater Fund	1,126,094
	TOTAL ALL FUNDS	125,024,698



FY 25 BUDGET PRESENTATION

UNION CITY
Georgia