

Account		FY2024	Proposed FY2025	
<b>Revenue</b>				
100-0000-00-301610	Business and Occupation Tax	\$ 5,000.00	\$ 5,500.00	\$ 500.00
100-0000-00-311100	Property Taxes	\$ 42,160.00	\$ 42,160.00	\$ -
100-0000-00-311190	Cherokee County Fire Tax	\$ 123,000.00	\$ 155,045.00	\$ 32,045.00
100-0000-00-311310	Motor Vehicle Tax	\$ 3,000.00	\$ 2,000.00	\$ (1,000.00)
100-0000-00-311315	Motor Vehicle TAVT	\$ 51,000.00	\$ 51,000.00	\$ -
100-0000-00-311320	Mobile Home Tax	\$ -	\$ -	\$ -
100-0000-00-311350	Railroad Equipment Car Taxes	\$ 300.00	\$ 300.00	\$ -
100-0000-00-311600	Real Estate Transfer and Intar	\$ 6,900.00	\$ 6,900.00	\$ -
100-0000-00-311710	Franchise Taxes Electrical	\$ 33,500.00	\$ 33,500.00	\$ -
100-0000-00-311730	Franchise Taxes Natural Gas	\$ 5,500.00	\$ 7,000.00	\$ 1,500.00
100-0000-00-311750	Franchise Taxes Cable TV	\$ 5,000.00	\$ 5,000.00	\$ -
100-0000-00-311760	Franchise Taxes Telephone	\$ 4,500.00	\$ 4,500.00	\$ -
100-0000-00-313100	Local Option Sales Tax - Pick	\$ 201,320.00	\$ 273,540.00	\$ 72,220.00
100-0000-00-316200	Insurance Premium Tax	\$ 110,000.00	\$ 110,000.00	\$ -
100-0000-00-319000	Penalties and Interest on Delic	\$ 200.00	\$ 500.00	\$ 300.00
100-0000-00-321291	Sanitation - Private Provider P	\$ 30.00	\$ 30.00	\$ -
100-0000-00-321910	Regulatory Fee	\$ 500.00	\$ 500.00	\$ -
100-0000-00-322110	Building Permits and Inspectio	\$ 1,500.00	\$ 2,300.00	\$ 800.00
100-0000-00-322120	Zoning and Land Use Fees	\$ -	\$ -	\$ -
100-0000-00-322140	Sign Permit Fee	\$ -	\$ -	\$ -
100-0000-00-334000	State Government Grants LMI	\$ 20,948.00	\$ 22,000.00	\$ 1,052.00
100-0000-00-335100	Homeowners Tax Relief	\$ -	\$ -	\$ -
100-0000-00-341910	Election Qualifying Fee	\$ -	\$ -	\$ -
100-0000-00-344110	Sanitation Fees Received	\$ 38,000.00	\$ 64,000.00	\$ 26,000.00
100-0000-00-347910	Ball Field Rental	\$ 1,000.00	\$ 2,500.00	\$ 1,500.00
100-0000-00-351170	Municipal Court Fines	\$ -	\$ -	\$ -
100-0000-00-361000	Interest Income	\$ 1,100.00	\$ 2,500.00	\$ 1,400.00
100-0000-00-371002	GMA Grants - Contributions from Private Sources			\$ -
100-0000-00-371100	Museum Donations	\$ 50.00	\$ 50.00	\$ -
100-0000-00-380000	Use of Prior Year Reserves	\$ -	\$ -	\$ -
100-0000-00-389000	Miscellaneous	\$ 3,000.00	\$ 3,000.00	\$ -
100-0000-00-391200	Operating Transfers	\$ -	\$ -	\$ -
100-0000-00-391210	Debt Pmt SPLOST/City Hall	\$ -	\$ -	\$ -
100-0000-00-392100	Sale of assets	\$ -	\$ -	\$ -
100-0000-00-393500	Proceeds from Capital Lease	\$ -	\$ -	\$ -
		<b>\$ 657,508.00</b>	<b>\$ 793,825.00</b>	<b>\$ 136,317.00</b>
			\$ 136,317.00	\$ -

<b>Expenses</b>		<b>FY2024</b>	<b>Proposed FY2025</b>	
<b>City Council</b>				
100-1110-10-521100	Official/Administrative Service	\$ 6,500.00	\$ 7,500.00	\$ 1,000.00
100-1110-10-521100	FICA	\$ 520.00	\$ 600.00	\$ 80.00
100-1110-10-523500	Travel	\$ 4,000.00	\$ 4,000.00	\$ -
100-1110-10-523700	Education & Training	\$ 1,500.00	\$ 1,500.00	\$ -
100-1110-10-531100	Supplies/Material/Postage	\$ 250.00	\$ 250.00	\$ -
		<b>\$ 12,770.00</b>	<b>\$ 13,850.00</b>	<b>\$ 1,080.00</b>

<b>City Clerk</b>				
100-1130-10-511100	Salaries & Wages	\$ 62,000.00	\$ 67,500.00	\$ 5,500.00
100-1130-10-512100	Group Insurance	\$ -	\$ -	\$ -
100-1130-10-512200	FICA	\$ 4,960.00	\$ 5,400.00	\$ 440.00
100-1130-10-523100	Insurance	\$ 3,000.00	\$ 3,600.00	\$ 600.00
100-1130-10-512400	Retirement	\$ -	\$ -	\$ -
100-1130-10-512700	Workers Compensation Insura	\$ 400.00	\$ 400.00	\$ -
100-1130-10-523500	Travel	\$ 1,000.00	\$ 1,000.00	\$ -
100-1130-10-523600	Dues & Fees	\$ 200.00	\$ 200.00	\$ -
100-1130-10-523700	Education & Training	\$ 1,000.00	\$ 1,500.00	\$ 500.00
		<b>\$ 72,560.00</b>	<b>\$ 79,600.00</b>	<b>\$ 7,040.00</b>

<b>Mayor</b>				
100-1310-10-521100	Compensation/Service	\$ 1,800.00	\$ 2,500.00	\$ 700.00
100-1310-10-512200	FICA	\$ 144.00	\$ 200.00	\$ 56.00
100-1310-10-523500	Travel	\$ 1,000.00	\$ 2,500.00	\$ 1,500.00
100-1310-10-523700	Education & Training	\$ 1,000.00	\$ 1,200.00	\$ 200.00
		<b>\$ 3,944.00</b>	<b>\$ 6,400.00</b>	<b>\$ 2,456.00</b>

<b>Administrative</b>				
100-1500-10-511100	Salaries & Wages	\$ 49,000.00	\$ 49,000.00	\$ -
100-1500-10-512200	FICA	\$ 3,920.00	\$ 3,920.00	\$ -
100-1500-10-512700	Workers Compensation Insura	\$ 300.00	\$ 500.00	\$ 200.00
100-1500-10-512910	Annual Bonus			\$ -
100-1500-10-521200	Professional Services (Attorne	\$ 8,500.00	\$ 9,000.00	\$ 500.00
100-1500-10-521220	Professional Services (Payroll	\$ 2,500.00	\$ 3,500.00	\$ 1,000.00
100-1500-10-521230	Professional Services (Audit)	\$ 17,500.00	\$ 22,000.00	\$ 4,500.00
100-1500-10-521260	Bank charges	\$ 100.00	\$ 100.00	\$ -
100-1500-10-521310	Technical Services	\$ 500.00	\$ 1,600.00	\$ 1,100.00
100-1500-10-522200	Repairs and Maintenance	\$ 500.00	\$ 500.00	\$ -
100-1500-10-522320	Equipment Rental	\$ 100.00	\$ 100.00	\$ -
100-1500-10-523200	Communications	\$ 100.00	\$ 100.00	\$ -
100-1500-10-523100	Insurance - GIRMA	\$ 14,000.00	\$ 14,500.00	\$ 500.00
100-1500-10-523300	Advertising	\$ 2,800.00	\$ 2,800.00	\$ -
100-1500-10-523400	Printing & Binding	\$ 1,000.00	\$ 3,500.00	\$ 2,500.00

100-1500-10-523500	Travel	\$	1,000.00	\$	1,500.00	\$	500.00
100-1500-10-523600	Dues & Fees	\$	12,000.00	\$	20,000.00	\$	8,000.00
100-1500-10-523700	Education & Training	\$	1,000.00	\$	1,500.00	\$	500.00
100-1500-10-523900	Other Services	\$	3,000.00	\$	8,800.00	\$	5,800.00
100-1500-10-523910	Municipal Retreat	\$	500.00	\$	500.00	\$	-
100-1500-10-530100	Subscriptions	\$	550.00	\$	550.00	\$	-
100-1500-10-531100	Supplies/Material/Postage	\$	7,500.00	\$	10,000.00	\$	2,500.00
100-1500-10-531300	Food	\$	1,000.00	\$	1,000.00	\$	-
100-1500-10-531400	Books & Periodicals	\$	400.00	\$	400.00	\$	-
100-1500-10-542400	Computer Equipment & Maint	\$	4,200.00	\$	2,600.00	\$	(1,600.00)
100-1500-10-579000	Contingencies	\$	24,760.00	\$	26,760.00	\$	2,000.00
		\$	<b>156,730.00</b>	\$	<b>184,730.00</b>	\$	<b>28,000.00</b>

**City Hall**

100-1610-10-522130	Custodial Services	\$	1,500.00	\$	1,800.00	\$	300.00
100-1610-10-522200	Repairs and Maintenance	\$	1,000.00	\$	1,500.00	\$	500.00
100-1610-10-523100	Insurance					\$	-
100-1610-10-523200	Communications	\$	3,800.00	\$	3,800.00	\$	-
100-1610-10-531210	Water	\$	500.00	\$	500.00	\$	-
100-1610-10-531220	Natural Gas	\$	1,100.00	\$	1,100.00	\$	-
100-1610-10-531230	Electricity	\$	2,500.00	\$	2,500.00	\$	-
100-1610-10-541200	Site Improvements (Capital O	\$	1,000.00	\$	1,000.00	\$	-
100-1610-10-541300	Building (Capital Outlay)					\$	-
100-1610-10-541301	Capital Outlay- Building Improvement					\$	-
100-1610-10-541400	Infrastructure (Capital Outlay)					\$	-
100-1610-10-542300	Furniture & Fixtures	\$	1,000.00	\$	1,000.00	\$	-
		\$	<b>12,400.00</b>	\$	<b>13,200.00</b>	\$	<b>800.00</b>

**Municipal Court**

100-2650-80-521200	Professional Services (Attorne	\$	500.00	\$	500.00	\$	-
100-2650-80-523500	Travel					\$	-
100-2650-80-523600	Dues & Fees					\$	-
100-2650-80-523700	Education & Training	\$	325.00	\$	325.00	\$	-
100-2650-80-531100	Supplies/Material/Postage	\$	50.00	\$	50.00	\$	-
100-2650-80-591100	Payments to Other Agencies					\$	-
		\$	<b>875.00</b>	\$	<b>875.00</b>	\$	-

**Electricity/Street Lights**

100-4260-45-531230	Electricity - Street Lights	\$	18,000.00	\$	20,000.00		
		\$	<b>18,000.00</b>	\$	<b>20,000.00</b>	\$	<b>2,000.00</b>

**Sanitation Department**

100-4520-10-511100	Salaries & Wages	\$	46,000.00	\$	55,000.00	\$ 9,000.00
100-4520-10-512200	FICA	\$	3,680.00	\$	4,400.00	\$ 720.00
100-4520-10-512700	Workers Compensation Insura	\$	1,600.00	\$	1,800.00	\$ 200.00
100-4520-10-512910	Annual Bonus	\$	-	\$	-	\$ -
100-4520-10-522200	Repairs and Maintenance	\$	4,000.00	\$	4,000.00	\$ -
100-4520-10-523100	Insurance	\$	-	\$	-	\$ -
100-4520-10-523600	Dues & Fees					\$ -
100-4520-10-523900	Landfill Fees	\$	12,500.00	\$	18,000.00	\$ 5,500.00
100-4520-10-523920	Dumpster Rental	\$	9,000.00	\$	9,000.00	\$ -
100-4520-10-531100	Supplies/Material/Postage	\$	750.00	\$	750.00	\$ -
100-4520-10-531270	Gasoline	\$	3,200.00	\$	3,500.00	\$ 300.00
100-4520-10-542200	Capital Outlay - Vehicles					\$ -
100-4520-10-522310	Lease - Land	\$	13,000.00	\$	13,000.00	\$ -
100-4520-10-582200	Interest - Vehicles					\$ -
100-4520-55-541400	Infrastructure (Capital Outlay)					\$ -
		\$	<b>93,730.00</b>	\$	<b>109,450.00</b>	\$ 15,720.00

**Maintenance Department**

100-4900-00-511100	Salaries & Wages	\$	92,000.00	\$	105,000.00	\$ 13,000.00
100-4900-00-511200	Contract Labor	\$	3,000.00	\$	1,000.00	\$ (2,000.00)
100-4900-00-511110	Temporary Employee Salary					\$ -
100-4900-00-512200	FICA	\$	7,360.00	\$	8,400.00	\$ 1,040.00
100-4900-00-512700	Workers Compensation Insura	\$	3,100.00	\$	3,100.00	\$ -
100-4900-00-512910	Annual Bonus	\$	-	\$	-	\$ -
100-4900-00-522200	Repairs and Maintenance	\$	6,500.00	\$	6,800.00	\$ 300.00
100-4900-00-523100	Insurance	\$	6,000.00	\$	7,200.00	\$ 1,200.00
100-4900-00-531100	Supplies/Material/Postage	\$	5,000.00	\$	3,000.00	\$ (2,000.00)
100-4900-00-531210	Water	\$	240.00	\$	240.00	\$ -
100-4900-00-531220	Natural Gas	\$	1,200.00	\$	1,500.00	\$ 300.00
100-4900-00-531230	Electricity	\$	1,650.00	\$	800.00	\$ (850.00)
100-4900-00-531270	Gasoline	\$	3,600.00	\$	3,600.00	\$ -
100-4900-00-531600	Small Equipment	\$	1,000.00	\$	1,000.00	\$ -
100-4900-00-531700	Other Supplies (Signs/Materia	\$	1,000.00	\$	1,000.00	\$ -
100-4900-00-542200	Capital Outlay - Vehicles/Equip	\$	1,000.00	\$	1,000.00	\$ -
100-4900-00-542210	LMIG (outgoing)	\$	20,949.00	\$	46,230.00	\$ 25,281.00
		\$	<b>153,599.00</b>	\$	<b>189,870.00</b>	\$ 36,271.00

**Museum**

100-6172-10-523900	Misc.	\$	500.00	\$	500.00	\$ -
		\$	<b>500.00</b>	\$	<b>500.00</b>	\$ -

**Parks and Recreation Department**

100-6200-10-522130	Custodial Services				\$	-
100-6200-10-522200	Repairs and Maintenance	\$	2,000.00	\$	4,000.00	\$ 2,000.00
100-6200-10-531210	Water	\$	700.00	\$	1,400.00	\$ 700.00
100-6200-10-531230	Electricity	\$	2,300.00	\$	2,500.00	\$ 200.00
100-6200-10-541200	Site Improvements (Capital O)	\$	1,000.00	\$	1,000.00	\$ -
		\$	<b>6,000.00</b>	\$	<b>8,900.00</b>	\$ 2,900.00

**Library**

100-6500-10-530100	Subscriptions	\$	1,000.00	\$	1,000.00	\$ -
		\$	<b>1,000.00</b>	\$	<b>1,000.00</b>	\$ -

**Building Department**

100-7220-10-521200	Professional Services	\$	2,000.00	\$	2,500.00	\$ 500.00
100-7220-10-523700	Education & Training					\$ -
100-7220-30-521200	Professional Services (Attorne	\$	500.00	\$	500.00	\$ -
100-7220-40-531100	Supplies/Material/Postage	\$	200.00	\$	200.00	\$ -
		\$	<b>2,700.00</b>	\$	<b>3,200.00</b>	\$ 500.00

**Planning and Zoning Department**

100-7350-40-521200	Professional Services (Attorne	\$	500.00	\$	500.00	\$ -
100-7350-40-523300	Advertising	\$	200.00	\$	300.00	\$ 100.00
100-7350-40-523700	Education & Training					\$ -
100-7350-40-531100	Supplies/Material/Postage	\$	500.00	\$	500.00	\$ -
		\$	<b>1,200.00</b>	\$	<b>1,300.00</b>	\$ 100.00

**Economic Development**

100-7500-10-571000	Cherokee County IGA	\$	3,000.00	\$	3,000.00	\$ -
		\$	<b>3,000.00</b>	\$	<b>3,000.00</b>	

**Intergovernmental Expenditures**

100-9000-00-571000	Cherokee County Fire Service	\$	118,500.00	\$	157,950.00	\$ 39,450.00
		\$	<b>118,500.00</b>	\$	<b>157,950.00</b>	\$ 39,450.00

<b>Total Expenditures</b>		\$	<b>657,508.00</b>	\$	<b>793,825.00</b>	\$ 136,317.00
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<b>Revenues over Expenditures</b>		\$	-	\$	-	\$ -
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<b>FY2025 Increase</b>		\$		\$	136,317.00	\$ 136,317.00
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