

**City of Waleska  
General Fund**

<b>Revenues:</b>		<b>2024 Approved</b>	<b>2025 Proposed</b>	<b>Approved</b>
Property Taxes	100-31.1100	\$28,000.00	\$30,000.00	
Motor Vehicle	100-31.1310	\$40,000.00	\$20,000.00	
Franchise Fees	100-31.1700	\$47,000.00	\$50,000.00	
Insurance Premium	100-31.6200	\$60,000.00	\$80,000.00	
Business License	100-32.1200	\$7,000.00	\$7,500.00	
Alcohol Excise Tax	100-32.1800	\$20,000.00	\$30,000.00	
Fire Tax	100-337200	\$27,000.00	\$36,000.00	
Miscellaneous Revenues	100-38.9000	\$1,000.00	\$1,000.00	
Streetlights	100-39.1240	\$7,000.00	\$7,000.00	
Interest Revenue	100-361000	\$2,000.00	\$4,500.00	
Alcohol Beverage License	100-32-1100	\$0	\$7500.00	
<b>Total General Fund Revenues</b>		<b>\$252,000.00</b>	<b>\$273,500.00</b>	
<b>Expenditures:</b>				
Salaries and Wages - City Council	100-1110-52.1100	\$15,000.00	\$15,000.00	
Salaries and Wages - Mayor	100-1310-52.1100	\$5,200.00	\$5,000.00	
Council Taxes	100-1110-512200	\$1150.00	\$775.00	
Payroll Taxes – Employer - Mayor	100-1310-51.2200	\$400.00	\$375.00	
Salaries and Wages - City Clerk/Manager	100-1330-51.1100	\$16,764.00	\$17,269.20	
Health Insurance	100-1330-51.2100	\$5157.00	0	
Payroll Taxes	100-1330-51.2200	\$1,500.00	\$1,300.00	
Retirement Robyn DUES AND FEES	100-1330-51.2400	\$0	\$0	
Worker Compensation ALL 100%	100-1330-51.2700	\$4,172.00	\$5,855.00	
<b>Administrative Total</b>		<b>\$49,343.00</b>	<b>\$45,574.00</b>	
Elections	100-1400-52.3900	\$4,000.00	\$12,000.00	
<b>Elections Total</b>		<b>\$4,000.00</b>	<b>\$12,000.00</b>	

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Salaries and Wages – Financial /Patsy 25%	100-1510-51.1100	\$10,686.00	\$11,008.46
Christmas Bonus	100-1510-51.1400	\$861.20	\$861.20
Health Insurance	100-1510-51.2100	\$5,157.00	\$5,500.00
Payroll Taxes	100-1510-51.2200	\$925.00	\$951.34
Retirement Patsy DUES AND FEES	100-1510-51.2400	\$171.25	\$0
Workers Compensation 100-1330-512700	100-1510-51.2700	\$757.00	\$0
Audit Fees	100-1510-52.1210	\$8,500.00	\$10,000.00
Legal Fees	100-1510-52.1220	\$7,000.00	\$10,000.00
Tech Support	100-1510-52.1300	\$8,000.00	\$8,000.00
Custodial Services - City Hall	100-1510-52.2100	\$5,400.00	\$5,400.00
Insurance and Bonds - GIRMA	100-1510-52.3100	\$2,000.00	\$2,000.00
Advertising	100-1510-52.3300	\$2,500.00	\$4,500.00
Printing/Binding - Ordinance Update	100-1510-52.3400	\$300.00	\$300.00
Travel	100-1510-52.3500	\$12,000.00	\$12,000.00
Dues and Fees	100-1510-52.3600	\$25,000.00	\$25,000.00
Education and Training	100-1510-52.3700	\$8,000.00	\$5,000.00
Other Purchased Services	100-1510-52.3900	\$21,000.00	\$18,500.00
Annual City Event	100-1510-52.3903	\$4,500.00	\$3,000.00

Security Alarm	100-1510-52.3910	\$575.00	\$875.00	
General Supplies	100-1510-53.1100	\$2,500.00	\$2,500.00	
Postage	100-1510-53.1110	\$300.00	\$500.00	
Computer Hardware	100-1510-54.2400	\$2,000.00	\$1,000.00	
Bank Charges	100-1510.53.1140	\$600.00	\$300.00	
Administrative Total		<b>\$120,560.05</b>	<b>\$128,696.00</b>	
Salaries and Wages -Admn	100-1565-51.1100	\$0	\$0.00	\$0.00
Group Insurance	100-1565-51.2100	\$0	\$0.00	\$0.00
Payroll Taxes	100-1565-51.2200	\$0	\$0.00	\$0.00
Retirement Expense	100-1565-51.2400	\$0	\$0.00	\$0.00
Worker Compensation	100-1565-51.2700	\$0	\$0.00	\$0.00
Garbage Service	100-1565-52.2110	\$0	\$0.00	\$0.00
Repair and Maintenance - Building	100-1565.52.2200	\$3,500.00	\$3,000.00	
Exterminating	100-1565-52.2240	\$400.00	\$420.00	
Uniforms	100-1565-531236	\$400.00	\$400.00	
Contract Labor – Weddings	100-1565-523850	\$0	\$0	\$0.00
Capital Outlay - Equipment	100-1565-54.2100	\$0.00	\$0	\$0.00
General Supplies - Maintenance	100-4200-53.1100	\$500.00	\$500.00	
Street Lights and Sirens	100-4200-53.1230	\$20,000.00	\$20,000.00	

Office Equipment	100-4200-53.1233	\$500.00	\$250.00	
Landscaping	100-4200-53.1234	\$1,000.00	\$2,000.00	
<b>Public Works Total</b>		<b>\$26,300.00</b>	<b>\$26,570.00</b>	
<b>Total Expenditures</b>		<b>\$195,467.02</b>	<b>\$212,840.20</b>	
<b>Contingency (Excess Revenue for Fund Balance)</b>	100-1510-54.2400	<b>\$46,282.80</b>	<b>\$60,659.80</b>	
<b>Total General Fund</b>		<b>\$252,000.00</b>	<b>\$273,000.00</b>	
<b>Less Fire Tax to CO</b>		<b>-\$29,000.00</b>	<b>-\$36,011.00</b>	

**City of Waleska**

Water Fund

Revenues:		2024 Approved	2025 Proposed	Approved
Water Charges	505-34.4210	\$1,000,000.00	\$1,000,000.00	
Service Charges	505-34.4215	\$24,000.00	\$24,000.00	
Tap Fees	505-34.4220	\$100,000.00	\$100,000.00	
Non-Payment Fees	505-34.4221	\$14,000.00	\$14,000.00	
Set Up Fees	505-34.4223	\$1,500.00	\$1,000.00	
Interest	505-36.1000	\$4,500.00	\$4,500.00	
Other Misc Revenues	505-38.9000	\$500.00	\$1,000.00	
Water Line Extension	505-38.9004	\$0	\$0	\$0
<b>Total Revenues</b>		<b>1,169,500.00</b>	<b>\$1,144,500.00</b>	
<b>Expenditures:</b>				
Bank Charges	505-1510-531140	\$1,000.00	\$1,000.00	
Salaries and Wages- Robyn,Patsy 75%Kelly 50	505-4410-51.1100	\$100,795.00	\$103,823.00	
Group Insurance – Robyn100 Patsy100Kelly 50	505-4410-51.2100	\$41,256.00	\$64,230.36	
Payroll Taxes – Employer 100%	505-4410-51.2200	\$8,720.00	\$13,069.68	
Retirement Robyn, Patsy DUES AND FEES	505-4410-51.2400	\$0	\$0	\$0
Professional Fees	505-4410.52.1200	\$52,000.00	\$52,000.00	
Audit Fees	505-4410.52.1210	\$8,500.00	\$10,000.00	
Legal Fees	505-4410.52.1220	\$10,000.00	\$10,000.00	
Software Tech Support	505-4410.52.1300	\$10,000.00	\$8,000.00	
General Liability Insurance - GIRMA	505-4410-52.3100	\$16,000.00	\$20,000.00	
Communication	505-4410.52.3200	\$10,000.00	\$9,000.00	
Advertising	505-4410.52.3300	\$400.00	\$400.00	
Printing	505-4410.52.3400	\$1,000.00	\$500.00	
Travel	505-4410.52.3500	\$2,500.00	\$2,000.00	
Dues and Fees	505-4410.52.3600	\$45,000.00	\$75,000.00	
Education and Training	505-4410.52.3700	\$0	\$0	\$0
Other Purchased Services	505-4410.52.3900	\$25,000.00	\$35,000.00	
Water Tank Repairs	505-4410-52.3901	\$45,000.00	\$45,000.00	
General Supplies	505-4410.53.1100	\$5,000.00	\$5,000.00	
Postage	505-4410-53.1110	\$9,500.00	\$9,500.00	

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Software	505-4410-53.1120	\$0	\$0.00	\$0
Computer Hardware	505-4410-54.2400	\$1,500.00	\$1,000.00	
<b>Administrative Total</b>		<b>\$321,159.50</b>	<b>\$461,523.04</b>	

Water Fund

Water Purchases	505-4420.53.1510	\$575,000.00	\$600,000.00	
<b>Water Purchases Total</b>		<b>\$575,000.00</b>	<b>\$600,000.00</b>	
Salaries and Wages – Chris 100%	505-4440-51.1100	\$42,120.00	\$48,500.00	
Group Insurance	505-4440-51.2100	\$45.60	\$0	
Payroll Taxes - Employer	505-4440-51.2200	\$4,057.56	\$4,179.76	
Retirement Chris DUES AND FEES	505-4440-51.2400	\$0	\$0	\$0
Worker Compensation 100-1330-512700	505-4440-51.2700	\$0	\$0	\$0
Water System Repairs and Maintenance	505-4440-52.2210	\$100,000.00	\$105,000.00	
Repairs and Maintenance	505-4440-52.2220	\$5,000.00	\$5,000.00	
Water Meter Purchases	505-4440-52.3850	\$50,000.00	\$50,000.00	
MXU Purchases	505-4440-52.3851	\$5,000.00	\$5,000.00	
Meter Reading	505-4440-52.3853	\$26,000.00	\$26,000.00	
UPC Locates	505-444052.3855	\$3,000.00	\$3,000.00	
General Supplies	505-4440.53.1100	\$2,000.00	\$2,000.00	
Electricity	505-4440.53.1230	\$10,000.00	\$11,000.00	
Gasoline	505-4440.53.1270	\$4,000.00	\$4,000.00	
Vehicle Repair and Maintenance	505-4440-54.2200	\$2,000.00	\$2,000.00	
Capital Outlay - Equipment	505-4440-54.2400	\$1,000.00	\$1,000.00	
<b>4440 Total</b>		<b>\$259,007.16</b>	<b>\$266,679.76</b>	
<b>GEFA Loan Payment - Interest Only</b>		\$8,947.14	\$17,445.15	
<b>Depreciation</b>		\$140,440.00	\$143,357.41	
<b>Total Non-Operating Expenses</b>		<b>\$156,754.00</b>	<b>\$160,802.56</b>	
<b>Total Water Expenses</b>		<b>\$1,317,552.26</b>	<b>\$1,331,202.80</b>	
<b>Contingency</b>	505-1513-57.9000	\$0	<b>-\$186,702.80</b>	
<b>Total Water Revenue</b>		<b>\$1,317,552.26</b>	<b>\$1,144,500.00</b>	

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<i>Cash Basis for Expenses:</i>				
Total Budgeted Expense Per Above		\$1,317,552.26	\$1,33,202.80	
Less Depreciation (Non-Cash Item)		-\$131,000.00	-\$143,357.41	
GEFA Loan Payment - Principal Only	505-8000-58.1300	\$126,788.00	\$68,171.37	
Capital Project-Water Line Replacement	505-4440-54.2100	0	\$0	
Total - Cash Basis Water Fund Expenses		<b>\$1,313,340.91</b>	<b>\$1,256,016.76</b>	

**CITY OF WALESKA  
SPLOST IV**

**Cash Balances:**

		2020	2021	2022	2023	„2024	2025			
SPLOST 2018	320.11.1117	449,000	668,885	668,885	417,930	599,353	258,687			
<b>Total SPLOST Cash Balance</b>		<b>\$449,000</b>	<b>\$668,885</b>	<b>\$668,885</b>	<b>\$417,930</b>	<b>\$599,355</b>	<b>\$258,687</b>			

**Revenues:**

		2020	2021	2022	2023	2024	2025	
SPLOST Revenues	320-310000	\$417,930.00	\$417,930.00	\$417,930.00	\$417,930.00	\$258,687.00	\$258,687.00	
Interest	320-36.1000	\$1,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$5,000.00	\$5,000.00	
<b>Total Revenues</b>		<b>\$418,930.00</b>	<b>\$418,930.00</b>	<b>\$419,930.00</b>	<b>\$419,930.00</b>	<b>\$263,687.00</b>	<b>\$263,687.00</b>	

**Total Fund Balance**

**Total Revenues & Fund Balance**

**Expenditures:**

		2021	2022	2023	2024
Debt Service – GEFA Loans	320-9000-61.1000	\$145,992.00	\$0	0	0
Professional Fees	320-4200-52.1200	\$5,000.00	\$5,000.00	\$2,500.00	\$2,500.00
Legal Fees	320-4200-52.1220	\$0	\$0	\$0	\$0
Capital Outlay – Rds & Streets	320-4200-54.2100	\$10,000.00	\$10,000.00	\$0	\$0
Capital Outlay – Trans/Fac/Improv	320-4440-54.2100	\$10,000.00	\$10,000.00	\$0	\$0
Capital Outlay – Utilities Facilities/Improv	320-4440-54.2101	\$0	\$0	\$0	\$0
Capital Outlay – Water Improv	320-4440-54.2100	\$0	\$250,000.00	\$300,000.00	\$256,187.00
Capital Outlay -	320-4440-54.2102	\$250,000.00	\$42,000.00	\$180,000.00	\$0
Capital Outlay	320-4440-54.2103	\$100,000.00	\$100,000.00	\$100,000.00	\$0
Capital Outlay	320-1565-54.2100	\$0	\$0	\$0	\$0
Capital Outlay Vehicle & Equipment	320-4440-54.2200	\$0	\$0	\$0	\$0
<b>Total Expenses</b>		<b>\$626,992.00</b>	<b>\$417,000.00</b>	<b>\$582,500.00</b>	<b>\$258,687.00</b>

(a) Projects to be owned or operated or both by the City of Waleska: \$1,293,438.00

- (1) Utility Systems Infrastructure including New Systems, Improvements and Expansion and related debt service for such projects, vehicles, equipment and materials - \$793,438; (2) General Government Buildings and Improvements - \$500,000



City of Waleska  
Sanitation Fund

		2023	2024	Approved
Solid Waste Fees	540-344110	\$286,048.32	\$355,428.00	
Service Charges	540-344215	\$3,500.00	\$3,500.00	
Interest Revenue	540-361000	\$50.00	\$550.00	
Solid Waste Total		\$254,100.00	<b>\$359,478.00</b>	
Salaries and Wages – Kelly 50 %	540-4510-511100	\$18,450.00	\$18,990.00	
Health Insurance 50%	540-4510-51.2100	11,000.00	\$10,415.00	
Payroll Taxes - Employer	540-4510-51.2200	\$1,500.00	\$1,500.00	
Retirement DUES & FEES	540-4510-51.2400	\$0	\$0	\$0
Worker Compensation 100-1330-512700	540-4510-51.2700	\$0	\$0	\$0
Total Admn Expenses		\$30,950.00	<b>\$30,905.52</b>	
Disposal Fee	540-4520-522110	\$286,048.32	<b>\$327,000.00</b>	
Total Solid Waste		\$289,998.32	<b>\$355,478.00</b>	
Total Disposal Expenses		\$211,200.00	<b>\$327,000.00</b>	
Contingency	540-4520-57.9000	\$0	<b>-\$2,427.52</b>	
Total Admn Fees			<b>30,905.52</b>	