# Income Statement

City of Demorest, GA

## Account Summary

For Fiscal: 2024 Period Ending: 12/31/2024

| | | Amended Final Budget |
|---|---|---|
| **Fund: 100 - GENERAL FUND** | | |
| **Revenue** | | |
| 100-1110-311000 | Current Property Taxes | $ 473,010.33 |
| 100-1110-311310 | Motor Vehicle | 53,064.33 |
| 100-1110-311601 | Intangible Tax | 4,292.39 |
| 100-1110-311700 | Franchise Taxes | 105,222.31 |
| 100-1110-311800 | Insurance Premium Tax | 192,532.97 |
| 100-1110-314200 | Beer & Wine Wholesale Tax | 17,775.04 |
| 100-1110-314300 | Transfer Tax (real estate) | 923.43 |
| 100-1110-321000 | Business Licenses & Occup | 11,417.50 |
| 100-1110-338500 | Property Tax Interest & Penalities | 4,042.33 |
| 100-1110-341300 | Planning & Develop. Fees | 26,670.00 |
| 100-1110-361000 | Interest | 277.90 |
| 100-1110-374300 | Debit/Credit Convenience | 122.50 |
| 100-1110-381001 | Miscellanous Revenue | 64,364.06 |
| 100-1110-383902 | July 4th Income | 18,607.00 |
| 100-1110-444000 | State Gov Grants | 12,717.00 |
| 100-1110-444500 | Cares Act Funding | 8,539.80 |
| 100-1110-460100 | Advance from Water Fund | 1,628,240.10 |
| 100-3220-352000 | Fine & Forfeitures | 61,550.00 |
| 100-3220-362100 | Probation Fines & Fees | 18,057.00 |
| 100-3220-444000 | State Gov Grants | 9,935.85 |
| 100-3220-460250 | Debt Proceeds | 59,939.76 |
| 100-3230-346410 | Background Check | 135,693.78 |
| 100-3510-444000 | State Gov Grants | 12,297.91 |
| 100-3510-444100 | Federal Gov Grants | 73,106.62 |
| 100-4220-444000 | State Gov Grants | 84,079.45 |
| 100-4220-444010 | Cemetery Funds | 875.00 |
| **Revenue Total:** | | **3,077,354.36** |
| **Expense** | | |
| 100-1110-511101 | Salaries | 140,727.03 |
| 100-1110-511130 | Mayor & Council Salaries | 9,000.00 |
| 100-1110-512100 | Health Insurance | 21,350.03 |
| 100-1110-512101 | Dental Insurance | 600.24 |
| 100-1110-512102 | Life Insurance | 384.00 |
| 100-1110-512103 | LTD Insurance | 262.20 |
| 100-1110-512104 | STD Insurance | 498.24 |
| 100-1110-512105 | Vision Insurance | 147.14 |
| 100-1110-512106 | Worker's Comp Insurance | 956.40 |
| 100-1110-512200 | FICA Gen | 10,472.88 |
| 100-1110-512201 | SUTA GEN | - |
| 100-1110-512401 | GMEBS RETIREMENT FUND | 6,323.89 |
| 100-1110-521250 | City Attorney | 63,718.81 |
| 100-1110-521253 | Audit | 12,537.50 |
| 100-1110-521254 | Employee & Public Relations | 14,646.72 |
| 100-1110-521256 | Professional Fees | - |
| 100-1110-532202 | Repairs & Maintenance | 13,876.40 |
| 100-1110-541200 | Utilities | 831.81 |
| 100-1110-543200 | Telephones & Communications | 628.17 |
| 100-1110-553500 | Gen.Admin/Travel Expenses | 8,913.47 |
| 100-1110-563600 | Dues & Fees | 10,551.87 |
| 100-1110-573700 | Education & Training | 11,828.25 |
| 100-1110-581101 | Computer & Software | 12,701.32 |

**Income Statement**

| | | YTD Activity |
|---|---|---|
| 100-1110-601150 | Office Supplies | 3,723.05 |
| 100-1110-611105 | July 4th Celebration | 48,383.20 |
| 100-1110-613900 | Election Costs | 4,568.40 |
| 100-1110-614100 | Special Events & City Decorations | 8,458.55 |
| 100-1110-617400 | Planning Commission | 23,558.92 |
| 100-1110-619000 | Gen./ Miscellaneous | 53.99 |
| 100-1110-623000 | Bank NSF charge & return | 3,878.36 |
| 100-1110-623500 | Debit/Credit Convenience Fees | 1,369.21 |
| 100-1110-690100 | Insurance | 12,700.85 |
| 100-1110-695100 | Animal Control | 13,327.16 |
| 100-1110-695101 | Code Enforcement | 451.00 |
| 100-1110-701103 | Advance to other - Dwntwn | - |
| 100-1110-801000 | Capital Outlays | 9,785.00 |
| 100-3220-511101 | Salaries | 556,748.70 |
| 100-3220-512100 | Health Insurance | 69,706.55 |
| 100-3220-512101 | Dental Insurance | 2,890.97 |
| 100-3220-512102 | Life Insurance | 632.78 |
| 100-3220-512103 | LTD Insurance | 1,359.77 |
| 100-3220-512104 | STD Insurance | 2,246.83 |
| 100-3220-512105 | Vision Insurance | 596.78 |
| 100-3220-512106 | Worker's Comp Insurance | 9,564.00 |
| 100-3220-512200 | FICA Police | 41,253.81 |
| 100-3220-512201 | SUTA POLICE | - |
| 100-3220-512401 | GMEBS RETIREMENT FUND | 30,354.76 |
| 100-3220-512900 | Peace Officer Annuity | 5,284.95 |
| 100-3220-532202 | Repairs & Maintenance | 811.16 |
| 100-3220-532204 | Repairs & Maintenance - Vehicles | 13,923.00 |
| 100-3220-532206 | Repairs & Maintenance - Equipment | 625.00 |
| 100-3220-541200 | Utilities | 4,501.03 |
| 100-3220-543200 | Telephones & Communications | 9,470.62 |
| 100-3220-553500 | Travel | 5,099.71 |
| 100-3220-563600 | Dues & Fees | 3,425.37 |
| 100-3220-573700 | Education & Training | 4,809.95 |
| 100-3220-581101 | Computer & Software | 24,182.17 |
| 100-3220-583801 | Court Software Support | 1,370.00 |
| 100-3220-591125 | Small Equipment | 17,493.71 |
| 100-3220-601150 | Office Supplies | 5,567.81 |
| 100-3220-643220 | Uniforms | 9,460.26 |
| 100-3220-651300 | Court Costs | 8,300.00 |
| 100-3220-653400 | Board Prisoners | 4,668.35 |
| 100-3220-653500 | Drug & Alcohol Testing | - |
| 100-3220-656100 | Victims Assistance Fund | 15,689.21 |
| 100-3220-661270 | Gasoline | 23,147.88 |
| 100-3220-690100 | Insurance | 53,813.83 |
| 100-3220-781200 | Debt Service - Principal | - |
| 100-3220-782000 | Debt Service - Interest | - |
| 100-3220-801000 | Capital Outlays | 59,939.76 |
| 100-3230-511101 | Salaries | 111,411.36 |
| 100-3230-512100 | Health Insurance | 24,570.29 |
| 100-3230-512101 | GCIC Insurance | 1,490.41 |
| 100-3230-512102 | Life Insurance | 328.41 |
| 100-3230-512103 | LTD Insurance | 527.71 |
| 100-3230-512104 | STD Insurance | 867.93 |
| 100-3230-512105 | Vision Insurance | 178.99 |
| 100-3230-512106 | Worker's Comp Insurance | 3,825.60 |
| 100-3230-512200 | FICA GCIC | 8,411.33 |
| 100-3230-512201 | SUTA GCIC | - |
| 100-3230-512401 | GMEBS Retirement Fund | 5,059.09 |
| 100-3230-541200 | Utilities | 1,609.91 |

**Income Statement**

| | | YTD Activity |
|---|---|---|
| 100-3230-543200 | Telephones & Communications | 4,427.50 |
| 100-3230-573700 | Education & Training | 259.23 |
| 100-3230-581101 | Computer & Software | 6,742.31 |
| 100-3230-653901 | Destroy Files | 428.93 |
| 100-3510-511101 | Salaries | 452,458.52 |
| 100-3510-512100 | Health Insurance | 22,675.08 |
| 100-3510-512101 | Dental Insurance | 1,050.42 |
| 100-3510-512102 | Life Insurance | 248.31 |
| 100-3510-512103 | LTD Insurance | 469.97 |
| 100-3510-512104 | STD Insurance | 2,618.16 |
| 100-3510-512105 | Vision Insurance | 136.74 |
| 100-3510-512106 | Worker's Comp Insurance | 12,911.40 |
| 100-3510-512200 | FICA FIRE | 34,426.86 |
| 100-3510-512201 | SUTA FIRE | - |
| 100-3510-512401 | GMEBS Retirement Fund | 22,780.82 |
| 100-3510-512403 | Fire Dept/Retirement Contributio | - |
| 100-3510-532202 | Repairs & Maintenance | 7,329.31 |
| 100-3510-532204 | Repairs & Maintenance - Vehicles | 9,526.44 |
| 100-3510-532206 | Repairs & Maintenance - Equipment | 6,024.20 |
| 100-3510-541200 | Utilities | 10,514.31 |
| 100-3510-543200 | Telephones & Communications | 5,344.00 |
| 100-3510-563600 | Dues & Fees | 4,515.92 |
| 100-3510-573300 | Fire Prevention & Education | 526.78 |
| 100-3510-573500 | Annual Certification | 3,140.00 |
| 100-3510-573700 | Education & Training | 2,893.53 |
| 100-3510-581101 | Computer & Software | 15,456.03 |
| 100-3510-591125 | Small Equipment | 14,601.21 |
| 100-3510-601150 | Office Supplies | 4,198.82 |
| 100-3510-643220 | Uniforms | 17,865.40 |
| 100-3510-661270 | Gasoline | 10,774.98 |
| 100-3510-690100 | Insurance | 48,696.35 |
| 100-3510-781200 | Debt Service - Principal | - |
| 100-3510-782000 | Debt Service - Interest | - |
| 100-3510-801000 | Capital Outlays | 90,565.76 |
| 100-4220-511101 | Salaries | 132,798.05 |
| 100-4220-512100 | Health Insurance | 34,017.58 |
| 100-4220-512101 | Dental Insurance | 900.36 |
| 100-4220-512102 | Life Insurance | 288.36 |
| 100-4220-512103 | LTD Insurance | 431.03 |
| 100-4220-512104 | STD Insurance | 708.59 |
| 100-4220-512105 | Vision Insurance | 236.54 |
| 100-4220-512106 | Worker's Comp Insurance | 2,869.20 |
| 100-4220-512200 | FICA Streets | 10,047.30 |
| 100-4220-512201 | SUTA Streets | - |
| 100-4220-512401 | GMEBS Retirement Fund | 3,794.38 |
| 100-4220-522201 | State Prison Detail | 45,369.27 |
| 100-4220-532202 | Repairs & Maintenance | 51,659.93 |
| 100-4220-532204 | Repairs & Maintenance - Vehicles | 1,122.42 |
| 100-4220-532206 | Repairs & Maintenance - Equipment | 107.32 |
| 100-4220-541200 | St.&Drainage/Energy/Utilities | 29,302.59 |
| 100-4220-591125 | Small Equipment | 1,727.26 |
| 100-4220-643220 | Uniforms | 697.16 |
| 100-4220-661270 | Gasoline | 5,797.20 |
| 100-4220-671100 | Streets/Rental | - |
| 100-4220-671102 | Cemetery Expenses | 6,607.05 |
| 100-4220-671103 | Gravel | - |
| 100-4220-671400 | Paving and Sidewalks | 86,844.83 |
| 100-4220-690100 | Insurance | 10,333.22 |
| 100-4220-801000 | Capital Outlays | - |

**Income Statement**

| | | YTD Activity |
|---|---|---|
| 100-4220-801001 | Park Capital Outlay | 8,393.00 |
| **Expense Total:** | | **2,864,093.74** |
| **Fund: 100 - GENERAL FUND Surplus (Deficit):** | | **213,260.62** |
| **Total Surplus (Deficit):** | | **$ 213,260.62** |