Summary and Detailed Budget Schedules

General Fund

For the Year Ended December 31, 2024

Adopted by the City Council on December 19, 2023

CITY OF MOUNT ZION, GEORGIA

Adopted Budget Summary
General Fund
For the Year Ended December 31, 2024

	Adopted Budget
REVENUES	
Taxes	$ 1,187,090
Licenses and Permits	1,250
Intergovernmental	78,000
Charges for services	82,730
Fines and forfeitures	20,000
Contributions and Donations	5,500
Investment income	2,000
Miscellaneous Revenue	37,088
Total revenues	1,413,658
EXPENDITURES	
Current:	
General Government	
Elected Officials	19,000
Administration Office	301,093
Financial Administration	20,000
Judicial	
City Court	11,350
Public safety	
Police	524,092
Public Works	
Highways and Streets	111,195
Maintenance	82,578
Culture and recreation	
Recreation	205,496
Community Center	84,054
Library	57,300
Total expenditures	1,416,158
Excess (deficiency) of revenues over (under) expenditures	(2,500)
OTHER FINANCING SOURCES(USES)	
Proceeds from sale of capital assets	2,500
Total other financing sources(uses)	2,500
Net change in fund balance	**$** -

City of Mount Zion, Georgia
General Fund Adopted Budget
For the Year Ended December 31, 2024

		Adopted Budget 2024
Revenues		
Taxes		
100-1000-311100	Real property tax	**$ 347,667**
100-1000-311200	Real property tax prior year	**35,000**
100-1000-311310	Motor Vehicle tax	**12,000**
100-1000-311320	Mobile home Tax	**500**
100-1000-311315	Motor vehicle Title ad valorem Tax	**50,000**
100-1000-311340	Intangible Tax	**1,000**
100-1000-311600	Real estate transfer intangible	**10,000**
100-1000-311710	Electric franchise tax	**60,000**
100-1000-311750	TV cable franchise tax	**5,000**
100-1000-311760	Telephone Franchise Tax	**250**
100-1000-313100	Local option sales and use taxes	**497,673**
100-1000-314500	Energy Excise Tax	**9,000**
100-1000-316100	Business and Occupation Taxes	**3,000**
100-1000-316200	Insurance Premium Taxes	**156,000**
	Total Taxes	**$ 1,187,090**
Licenses & Permits		
100-1000-321200	Business License	**$ 1,000**
100-1000-322210	Zoning and Land Use	**250**
	Total Licenses & Permits	**$ 1,250**
Intergovernmental		
100-1000-334300	State Government Grants - LMIG	**$ 40,000**
100-1000-336002	Carroll County, Recreation Grant	**35,000**
100-1000-336006	Grant Funds Income	**3,000**
	Total Intergovernmental	**$ 78,000**

City of Mount Zion, Georgia
General Fund Adopted Budget
For the Year Ended December 31, 2024

		Adopted Budget 2024
Charges for Services		
100-1000-347221	Basketball Signups	**$ 2,000**
100-1000-347222	Football Signup	**9,000**
100-1000-347223	Baseball Signups	**7,000**
100-1000-347260	Facility Rentals	**2,500**
100-1000-347262	Field Rental	**4,500**
100-1000-347267	Gate Income	**12,000**
100-1000-347270	Concessions	**32,000**
100-1000-347272	Program Charges Income (Bingo)	**2,500**
100-1000-347901	Fundraiser Recreation	**1,000**
100-1000-381001	Rents - Post Office Lease	**10,230**
	Total Charges for Services	**$ 82,730**
Fines & Forfeitures		
100-1000-351000	Fines and Forfeitures	**$ 20,000**
	Total Fines & Forfeitures	**$ 20,000**
Contributions & Donations		
100-1000-371001	Meal Donations	**$ 5,500**
	Total Contributions & Donations	**$ 5,500**
Investment Income		
100-1000-361000	Interest Revenues	**$ 2,000**
	Total Investment Income	**$ 2,000**

City of Mount Zion, Georgia
General Fund Adopted Budget
For the Year Ended December 31, 2024

		Adopted Budget 2024
Miscellaneous Revenue		
100-1000-380000	Miscellaneous Revenue	**$ 1,500**
100-1000-380001	Misc Rev - City	**3,288**
100-1000-380002	Misc Rev - Police	**100**
100-1000-380003	Misc Rev - Comm Ctr	**1,500**
100-1000-380004	Misc Rev - Recreation	**500**
100-1000-380005	SRO Income Recovery	**20,000**
100-1000-383000	Reimb for Damaged Property	**10,000**
100-1000-389000	Returned Check Amount	**200**
	Total Miscellaneous Revenue	**$ 37,088**
Other Financing Sources		
100-1000-392000	Sale Of City Property	**$ 2,500**
	Total Other Financing Sources	**$ 2,500**
Total Revenues and Other Financing Sources		$ 1,416,158

City of Mount Zion, Georgia
General Fund Adopted Budget
For the Year Ended December 31, 2024

		Adopted Budget 2024
Expenditures		
General Government		
Elected Officials		
100-1110-511100	Regular Employees	**$ 15,000**
100-1110-523500	Travel	**1,000**
100-1110-523700	Education and Training	**3,000**
	Total Elected Officials	**$ 19,000**

City of Mount Zion, Georgia
General Fund Adopted Budget
For the Year Ended December 31, 2024

		Adopted Budget 2024
City Office		
100-1130-511100	Regular Employees	**$ 95,018**
100-1130-512100	Group Insurance	**11,400**
100-1130-512200	Social Security Contributions	**5,891**
100-1130-512300	Medicare	**1,378**
100-1130-512400	Retirement Contributions	**31,146**
100-1130-512700	Workers' Compensation	**19,070**
100-1130-512900	Other Employee Benefits	**4,000**
100-1130-521204	Professional - Attorney	**5,000**
100-1130-521300	Technical	**2,000**
100-1130-521303	Technical - Computer Service	**6,000**
100-1130-522100	Cleaning Services	**-**
100-1130-522110	Garbage Pickup-Sanitation Contract	**3,500**
100-1130-522140	Lawn Care	**-**
100-1130-522200	Repairs and Maintenance	**5,000**
100-1130-522201	Repairs and Maintenance - Build	**-**
100-1130-523100	Property & Liability Insurance	**44,240**
100-1130-523201	Communications - Telephone	**14,000**
100-1130-523202	Communications- Cell Phone	**750**
100-1130-523204	Communications - Postage	**600**
100-1130-523300	Advertising	**2,000**
100-1130-523500	Travel	**1,000**
100-1130-523600	Dues and Fees	**1,500**
100-1130-523601	Dues and Fees - Bank Fees	**200**
100-1130-523700	Education and Training	**1,500**
100-1130-523800	Licenses	**200**
100-1130-523850	Contract Labor	**-**
100-1130-523900	Miscellaneous	**3,000**
100-1130-523902	GIRMA Safety Grant Exp	**3,000**
100-1130-523903	Document Security	**500**
100-1130-531100	General Supplies and Materials	**2,500**
100-1130-531101	Copier	**1,200**
100-1130-531102	Christmas Decorations	**10,000**
100-1130-531220	Natural Gas	**4,500**
100-1130-531230	Electricity	**20,000**
100-1130-531300	Food	**1,000**
	Total City Office	**$ 301,093**

City of Mount Zion, Georgia
General Fund Adopted Budget
For the Year Ended December 31, 2024

		Adopted Budget 2024
Financial Administration		
100-1510-521201	Professional - Accounting	**$ 20,000**
	Total Financial Administration	**$ 20,000**

City of Mount Zion, Georgia
General Fund Adopted Budget
For the Year Ended December 31, 2024

		Adopted Budget 2024
City Court		
100-2650-521200	Professional	**$ 7,000**
100-2650-521301	Technical - Courtware	**500**
100-2650-523600	Dues and Fees	**3,500**
100-2650-523700	Education and Training	**350**
100-2650-531100	General Supplies and Materials	**-**
	Total City Court	**$ 11,350**

City of Mount Zion, Georgia
General Fund Adopted Budget
For the Year Ended December 31, 2024

		Adopted Budget 2024
Police		
100-3200-511100	Regular Employees	**$ 337,661**
100-3200-512100	Group Insurance	**79,800**
100-3200-512200	Social Security Contributions	**20,935**
100-3200-512300	Medicare	**4,896**
100-3200-512900	Other Employee Benefits	**5,000**
100-3200-521300	Technical	**350**
100-3200-522200	Repairs and Maintenance	**100**
100-3200-522201	Repairs and Maintenance - Build	**100**
100-3200-522202	Repairs and Maintenance - Vehicles	**20,000**
100-3200-522203	Repairs and Maintenance - Equip	**600**
100-3200-523201	Communications - Telephone	**-**
100-3200-523202	Communications- Cell Phone	**2,000**
100-3200-523600	Dues and Fees	**300**
100-3200-523610	LPR License Fee	**9,500**
100-3200-523700	Education and Training	**1,750**
100-3200-523900	Miscellaneous	**1,100**
100-3200-523901	Jail Fees	**2,000**
100-3200-531100	General Supplies and Materials	**2,000**
100-3200-531230	Electricity	**2,000**
100-3200-531270	Gasoline - Fuel	**30,000**
100-3200-531701	Uniforms	**2,000**
100-3200-572000	Payments to Other Agencies	**2,000**
	Total Police	**$ 524,092**

City of Mount Zion, Georgia
General Fund Adopted Budget
For the Year Ended December 31, 2024

		Adopted Budget 2024
Public Works		
100-4200-511100	Regular Employees	**$ 41,798**
100-4200-512100	Group Insurance	**-**
100-4200-512200	Social Security Contributions	**2,591**
100-4200-512300	Medicare	**606**
100-4200-522200	Repairs and Maintenance	**250**
100-4200-522202	Repairs and Maintenance - Vehicles	**2,000**
100-4200-522203	Repairs and Maintenance - Equip	**3,000**
100-4200-522206	Repairs and Maintenance - Street	**750**
100-4200-523201	Communications - Telephone	**-**
100-4200-523900	Miscellaneous	**700**
100-4200-531270	Gasoline - Fuel	**7,000**
100-4200-531600	Small Equipment	**500**
100-4200-541401	LMIG	**52,000**
100-4200-542000	Machinery and Equipment	**-**
	Total Public Works	**$ 111,195**

City of Mount Zion, Georgia
General Fund Adopted Budget
For the Year Ended December 31, 2024

		Adopted Budget 2024
Maintenance		
100-4226-511100	Regular Employees	**$ 43,593**
100-4226-512100	Group Insurance	**11,400**
100-4226-512200	Social Security Contributions	**2,703**
100-4226-512300	Medicare	**632**
100-4226-522200	Repairs and Maintenance	**2,000**
100-4226-523900	Miscellaneous	**250**
100-4226-531270	Gasoline - Fuel	**1,500**
100-4226-531501	CC - Inmate Work Detail	**20,000**
100-4226-531600	Small Equipment	**500**
	Total Maintenance	**$ 82,578**

City of Mount Zion, Georgia
General Fund Adopted Budget
For the Year Ended December 31, 2024

		Adopted Budget 2024
Recreation		
100-6100-511100	Regular Employees	**$ 90,150**
100-6100-512100	Group Insurance	**11,400**
100-6100-512200	Social Security Contributions	**5,589**
100-6100-512300	Medicare	**1,307**
100-6100-522110	Garbage Pickup-Sanitation Contract	**3,600**
100-6100-522130	Custodial Supplies	**4,000**
100-6100-522201	Repairs and Maintenance - Build	**3,500**
100-6100-522202	Repairs and Maintenance - Vehicles	**2,000**
100-6100-522203	Repairs and Maintenance - Equip	**4,500**
100-6100-522204	Repairs and Maintenance - Fields	**5,500**
100-6100-523201	Communications - Telephone	**-**
100-6100-523202	Communications- Cell Phone	**250**
100-6100-523203	Communications- Internet	**1,200**
100-6100-523600	Dues and Fees	**1,000**
100-6100-523850	Contract Labor	**6,000**
100-6100-523851	Referee Cost	**6,000**
100-6100-523900	Miscellaneous	**1,000**
100-6100-523904	Tournaments Cost	**500**
100-6100-531100	General Supplies and Materials	**2,500**
100-6100-531102	Concession Cost	**20,000**
100-6100-531220	Natural Gas	**3,000**
100-6100-531230	Electricity	**14,000**
100-6100-531270	Gasoline - Fuel	**6,000**
100-6100-531600	Small Equipment	**1,500**
100-6100-531602	Baseball Equipment	**1,500**
100-6100-531603	Basketball Equipment	**1,000**
100-6100-531604	Football Equipment	**2,500**
100-6100-531605	Cheer Equipment	**500**
100-6100-531701	Uniforms	**5,500**
	Total Recreation	**$ 205,496**

City of Mount Zion, Georgia
General Fund Adopted Budget
For the Year Ended December 31, 2024

		Adopted Budget 2024
Senior Center		
100-6180-523501	Program/Trips	**$** -
100-6180-531100	General Supplies and Materials	-
100-6180-531300	Food	-
	Total Senior Center	**$** -

City of Mount Zion, Georgia
General Fund Adopted Budget
For the Year Ended December 31, 2024

		Adopted Budget 2024
Community Center		
100-6190-511100	Regular Employees	**$ 19,914**
100-6190-512200	Social Security Contributions	**1,235**
100-6190-512300	Medicare	**289**
100-6190-522110	Garbage Pickup-Sanitation Contract	**3,600**
100-6190-522130	Custodial Supplies	**500**
100-6190-522200	Repairs and Maintenance	**2,000**
100-6190-522201	Repairs and Maintenance - Build	**-**
100-6190-522203	Repairs and Maintenance - Equip	**-**
100-6190-523500	Travel	**500**
100-6190-523501	Program/Trips	**1,500**
100-6190-523850	Contract Labor	**16,616**
100-6190-523900	Miscellaneous	**1,500**
100-6190-531100	General Supplies and Materials	**1,500**
100-6190-531220	Natural Gas	**3,500**
100-6190-531230	Electricity	**13,000**
100-6190-531300	Food	**10,000**
100-6190-531700	Other Supplies	**100**
100-6190-531704	Fireworks	**6,500**
100-6190-531705	Halloween	**300**
100-6190-531707	Tree Lighting Exp	**1,500**
	Total Community Center	**$ 84,054**

City of Mount Zion, Georgia
General Fund Adopted Budget
For the Year Ended December 31, 2024

		Adopted Budget 2024
Library		
100-6500-523850	Contract Labor	**$ 500**
100-6500-523900	Miscellaneous	**100**
100-6500-531708	Adult Activities	**300**
100-6500-531709	Family Activities	**200**
100-6500-531710	General Supplies	**700**
100-6500-531711	Summer Reading Program	**5,000**
100-6500-531712	Youth Activities	**500**
100-6500-571001	WGRL	**50,000**
	Total Library	**$ 57,300**

Summary and Detailed Budget Schedules

Water Fund

For the Year Ended December 31, 2024

Adopted by the City Council on December 19, 2023

CITY OF MOUNT ZION, GEORGIA

Adopted Budget Summary
Water Fund
For the Year Ended December 31, 2024

	Adopted Budget
OPERATING REVENUES	
Charges for services:	
Water sales	$ 450,000
Other charges	28,825
Garbages charges	150,000
Total operating revenues	628,825
OPERATING EXPENSES	
Personnel costs	162,544
Contracted services	60,225
Supplies	377,100
Total operating expenses	599,869
Operating income	28,956
NONOPERATING REVENUES (EXPENSES)	
Interest income	150
Debt Service:	
Princpal payments	(78,657)
Interest expense	(17,454)
Total nonoperating revenues (expenses)	(95,961)
Income (loss) before transfers	(67,005)
Transfers in	67,005
Change in net position	$ -

City of Mount Zion, Georgia
Water Fund Adopted Budget
For the Year Ended December 31, 2024

		Adopted Budget 2024
Revenues		
Charges for Services		
Water Sales		
505-1000-344210	Water Charges	**$ 450,000**
	Total Water Sales	**$ 450,000**
Other Charges		
505-1000-344211	Reconnect Fee	**$ 3,000**
505-1000-344212	Tap Fees	**15,000**
505-1000-344213	M & O Fee	**10,225**
505-1000-349000	Other Charges for Services	**500**
505-1000-349300	Bad Check Fees	**100**
	Total Other Charges	**$ 28,825**
Garbage Charges		
505-1000-344100	Garbage Charges	**$ 150,000**
	Total Garbage Charges	**$ 150,000**
Interest Revenues		
505-1000-361000	Interest Revenues	**$ 150**
	Total Interest Revenues	**$ 150**
Transfers In		
505-1000-391230	Operating Transfers In ARPA	**$ 10,000**
505-1000-391320	Operating Transfer in - SPLOST 2021	**57,005**
		$ 67,005
Total Revenues and Other Financing Sources		**$ 695,980**

City of Mount Zion, Georgia
Water Fund Adopted Budget
For the Year Ended December 31, 2024

			Adopted Budget 2024
Expenses			
Water Distribution			
Personnel Costs			
505-4400-511100	Regular Employees	**$**	**129,720**
505-4400-512100	Group Insurance		**22,800**
505-4400-512200	Social Security Contributions		**8,043**
505-4400-512300	Medicare		**1,881**
505-4400-512900	Other Employee Benefits		**100**
	Total Personnel Costs	**$**	**162,544**
Contracted Services			
505-4400-521200	Professional	**$**	**4,000**
505-4400-521201	Professional - Accounting		**10,000**
505-4400-521303	Technical - Computer Service		**4,000**
505-4400-521304	Lab Tests		**1,000**
505-4400-522202	Repairs and Maintenance - Vehicles		**3,000**
505-4400-522203	Repairs and Maintenance - Equip		**3,000**
505-4400-522205	Repairs and Maintenance - Lines		**500**
505-4400-523100	Property & Liability Insurance		**19,500**
505-4400-523201	Communications - Telephone		**500**
505-4400-523202	Communications- Cell Phone		**250**
505-4400-523204	Communications - Postage		**6,000**
505-4400-523300	Advertising		**100**
505-4400-523600	Dues and Fees		**5,000**
505-4400-523601	Dues and Fees - Bank Fees		**25**
505-4400-523700	Education and Training		**750**
505-4400-523800	Licenses		**100**
505-4400-523850	Contract Labor		**2,000**
505-4400-523900	Miscellaneous		**500**
	Total Contracted Services	**$**	**60,225**

City of Mount Zion, Georgia
Water Fund Adopted Budget
For the Year Ended December 31, 2024

		Adopted Budget 2024
Total Supplies		
505-4400-531100	General Supplies and Materials	**$ 1,500**
505-4400-531270	Gasoline - Fuel	**5,000**
505-4400-531500	Water Contract - CCWA	**219,000**
505-4400-531600	Small Equipment	**750**
505-4400-531700	Other Supplies	**200**
505-4400-531701	Uniforms	**500**
505-4400-542500	Other Equipment	**150**
505-4500-522110	Garbage Pickup-Sanitation Contract	**150,000**
	Total Supplies	**$ 377,100**
Total Debt Service		
505-8000-581000	Principal	**$ 78,657**
505-600-4420-58200(	Interest	**17,454**
	Total Debt Service	**$ 96,111**
Total Expenses and Other Financing Uses		**$ 695,980**
Excess (Deficit) of Revenue over Expenses		**$ -**