

City of Berkeley Lake

Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L

January - April, 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
100 100 General				
100.34 34 Charges for Services				
1000 1000 General Govt				
1300 1300 Planning and Development				
1390.2 1390.2 Variance Application	1,050.00	1,800.00	-750.00	58.33 %
Total 1300 1300 Planning and Development	1,050.00	1,800.00	-750.00	58.33 %
1910 Election Qualifying Fees		81.00	-81.00	
Total 1000 1000 General Govt	1,050.00	1,881.00	-831.00	55.82 %
Total 100.34 34 Charges for Services	1,050.00	1,881.00	-831.00	55.82 %
31 31 Taxes				
31.1000 1000 General Property Taxes				
31.1100 1100 Real Property Tax - Current		375,184.00	-375,184.00	
31.1110 1110 Public Utility		1,866.00	-1,866.00	
31.1200 1200 Real Property Tax - Prior Years	7,950.20		7,950.20	
31.1300 1300 Personal Property - Current Year		29,872.00	-29,872.00	
100.1300.31.1350 1350 Railroad Equipment		336.00	-336.00	
31.1310 1310 Motor Vehicle Ad Valorem Tax	180.71	522.00	-341.29	34.62 %
31.1315 1315 Motor Vehicle Title Tax	54,181.59	134,232.00	-80,050.41	40.36 %
Total 31.1300 1300 Personal Property - Current Year	54,362.30	164,962.00	-110,599.70	32.95 %
31.1400 1400 Personal Property - Prior Year	683.30		683.30	
31.1600 1600 Intangible/Transfer Tax	1,637.11	1,499.00	138.11	109.21 %
31.1700 1700 Franchise Tax				
31.1710 1710 Power	48,000.00	159,633.00	-111,633.00	30.07 %
31.1730 1730 Natural Gas	9,612.24	28,000.00	-18,387.76	34.33 %
31.1750 1750 Cable TV	2,345.15	28,994.00	-26,648.85	8.09 %
31.1760 1760 Telephone	9,411.58	12,212.00	-2,800.42	77.07 %
31.1790 1790 Solid Waste	6,229.10	17,696.00	-11,466.90	35.20 %
Total 31.1700 1700 Franchise Tax	75,598.07	246,535.00	-170,936.93	30.66 %
Total 31.1000 1000 General Property Taxes	140,230.98	790,046.00	-649,815.02	17.75 %
31.4000 4000 Selective Sales and Use Taxes				
31.4200 4200 Alcohol Excise Tax		29,510.00	-29,510.00	
4200A Alcohol Excise Beer/Wine	6,010.06		6,010.06	
4200B Alcohol Excise Spirits	3,310.88		3,310.88	
4300A Alcohol Excise 3% Mixed Drinks - Private Clubs	16.84		16.84	
Total 31.4200 4200 Alcohol Excise Tax	9,337.78	29,510.00	-20,172.22	31.64 %
31.4500 4500 Energy Excise Tax	359.39	1,160.00	-800.61	30.98 %
Total 31.4000 4000 Selective Sales and Use Taxes	9,697.17	30,670.00	-20,972.83	31.62 %
31.6000 6000 Business Taxes				
31.6100 6100 Occupation Tax	31,734.01	37,125.00	-5,390.99	85.48 %
31.6200 6200 Insurance Premium Tax		188,743.00	-188,743.00	

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31.6300 6300 Financial Institution Taxes	38,372.00	40,157.00	-1,785.00	95.55 %
Total 31.6000 6000 Business Taxes	70,106.01	266,025.00	-195,918.99	26.35 %
31.9000 9000 Penalties and Interest on Delinquent Taxes	481.20		481.20	
Total 31 31 Taxes	220,515.36	1,086,741.00	-866,225.64	20.29 %
32 32 Licenses and Permits				
1000 Business Licenses				
1200 Occ Tax Cert App Fee	13,052.00	13,936.00	-884.00	93.66 %
1900 1900 Other				
Massage Therapy	2,000.00	2,000.00	0.00	100.00 %
Total 1900 1900 Other	2,000.00	2,000.00	0.00	100.00 %
32.1100 1100 Alcoholic Beverages	12,500.00	15,000.00	-2,500.00	83.33 %
32.1220 1220 Insurance Licenses	6,600.00	7,600.00	-1,000.00	86.84 %
Total 1000 Business Licenses	34,152.00	38,536.00	-4,384.00	88.62 %
2000 Non-business Licenses and Permits				
2200 Building and Signs	11,133.60	16,000.00	-4,866.40	69.59 %
2990 Other				
Land Disturbance Permit	200.00		200.00	
ROW Use Permits		200.00	-200.00	
Temporary Sign Permits	25.00	50.00	-25.00	50.00 %
Total 2990 Other	225.00	250.00	-25.00	90.00 %
Total 2000 Non-business Licenses and Permits	11,358.60	16,250.00	-4,891.40	69.90 %
32.3000 3000 Regulatory Fees				
32.3100 3100 Regulatory Fees - City Inspector	16,700.40	24,000.00	-7,299.60	69.59 %
Total 32.3000 3000 Regulatory Fees	16,700.40	24,000.00	-7,299.60	69.59 %
32.4000 4000 Penalties and Interest on Delinquent Licenses and Permits				
4200 Building and Sign Permit Penalty	375.50		375.50	
Total 32.4000 4000 Penalties and Interest on Delinquent Licenses and Permits	375.50		375.50	
Total 32 32 Licenses and Permits	62,586.50	78,786.00	-16,199.50	79.44 %
33 33 Intergovernmental Revenues				
4000 4000 State Grants	30,434.64	24,491.00	5,943.64	124.27 %
6000 6000 County Grants				
Federal Grant		0.00	0.00	
Total 6000 6000 County Grants		0.00	0.00	
Total 33 33 Intergovernmental Revenues	30,434.64	24,491.00	5,943.64	124.27 %
36 36 Investment Income				
1000 Interest	61,837.49	80,002.00	-18,164.51	77.29 %
Total 36 36 Investment Income	61,837.49	80,002.00	-18,164.51	77.29 %
38 38 Miscellaneous Revenue		300.00	-300.00	
38.1000 1000 Rents	100.00	100.00	0.00	100.00 %

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38.9000 9000 Other	1,824.00		1,824.00	
Total 38 38 Miscellaneous Revenue	1,924.00	400.00	1,524.00	481.00 %
Total 100 100 General	378,347.99	1,272,301.00	-893,953.01	29.74 %
320 320 SPLOST Income				
200.31 31 Taxes				
31.3200 3200 SPLOST SPLOST 2023	160,226.14	492,106.00	-331,879.86	32.56 %
Total 31.3200 3200 SPLOST	160,226.14	492,106.00	-331,879.86	32.56 %
Total 200.31 31 Taxes	160,226.14	492,106.00	-331,879.86	32.56 %
200.36 36 Investment Income				
36.1000 1000 SPLOST Interest Revenues	6,907.27	12,000.00	-5,092.73	57.56 %
Total 200.36 36 Investment Income	6,907.27	12,000.00	-5,092.73	57.56 %
38 Miscellaneous Income				
9500 Budgeted SPLOST Fund Balance		1,391,546.00	-1,391,546.00	
Total 38 Miscellaneous Income		1,391,546.00	-1,391,546.00	
Total 320 320 SPLOST Income	167,133.41	1,895,652.00	-1,728,518.59	8.82 %
Total Income	\$545,481.40	\$3,167,953.00	\$ - 2,622,471.60	17.22 %
GROSS PROFIT	\$545,481.40	\$3,167,953.00	\$ - 2,622,471.60	17.22 %
Expenses				
1 Gen Govt				
1110 Legislative				
1110.51 Salaries & Benefits				
1110.51.1000 Council Members	750.00	3,600.00	-2,850.00	20.83 %
1110.51.1000 Mayor Pro Tem	300.00	1,200.00	-900.00	25.00 %
1110.51.2200 FICA/Medicare	80.32	367.00	-286.68	21.89 %
Total 1110.51 Salaries & Benefits	1,130.32	5,167.00	-4,036.68	21.88 %
1110.52 Purchased/Contracted Services				
1110.52.1200 Professional Services				
Code Publishing	1,200.83	2,725.00	-1,524.17	44.07 %
Minutes Web Hosting	1,158.00	1,660.00	-502.00	69.76 %
Total 1110.52.1200 Professional Services	2,358.83	4,385.00	-2,026.17	53.79 %
Total 1110.52 Purchased/Contracted Services	2,358.83	4,385.00	-2,026.17	53.79 %
Total 1110 Legislative	3,489.15	9,552.00	-6,062.85	36.53 %
1300 Executive				
1310.51 Salaries & Benefits				
1310.51.1100 Mayor	1,250.01	5,004.00	-3,753.99	24.98 %
1310.51.2200 FICA/Medicare	95.63	383.00	-287.37	24.97 %
Total 1310.51 Salaries & Benefits	1,345.64	5,387.00	-4,041.36	24.98 %

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1310.52.3500 Travel		283.00	-283.00	
1320.51 Salaries & Benefits				
1320.51.1100 Management	49,826.91	170,835.00	-121,008.09	29.17 %
1320.51.2200 FICA/Medicare	4,318.57	14,315.00	-9,996.43	30.17 %
1320.51.2400 401a Contributions	9,965.34	34,167.00	-24,201.66	29.17 %
1320.51.2700 Workers' Comp	2,027.00	1,358.00	669.00	149.26 %
1320.51.2900 Other Benefits				
BYO Benefits	2,625.00	9,000.00	-6,375.00	29.17 %
Longevity Plan	4,000.00	4,000.00	0.00	100.00 %
PTO Accrual	249.84	3,285.00	-3,035.16	7.61 %
PTO Repurchase		3,285.00	-3,285.00	
Total 1320.51.2900 Other Benefits	6,874.84	19,570.00	-12,695.16	35.13 %
Total 1320.51 Salaries & Benefits	73,012.66	240,245.00	-167,232.34	30.39 %
Total 1300 Executive	74,358.30	245,915.00	-171,556.70	30.24 %
1400 Elections				
1400.51 Salaries & Benefits				
1400.51.1200 Temporary Employees		3,738.00	-3,738.00	
1400.51.2200 FICA/Medicare		286.00	-286.00	
Total 1400.51 Salaries & Benefits		4,024.00	-4,024.00	
1400.52 Purchased/Contracted Services				
1400.52.3300 Advertising	60.00	300.00	-240.00	20.00 %
1400.52.3400 Printing & Binding	223.65	1,000.00	-776.35	22.37 %
1400.52.3700 Education/Training	900.00	1,250.00	-350.00	72.00 %
Total 1400.52 Purchased/Contracted Services	1,183.65	2,550.00	-1,366.35	46.42 %
1400.53 Supplies				
1400.53.1100 Supplies		700.00	-700.00	
1400.53.1300 Food - Elections		500.00	-500.00	
Total 1400.53 Supplies		1,200.00	-1,200.00	
Total 1400 Elections	1,183.65	7,774.00	-6,590.35	15.23 %
1500 General Administration				
1500.52 Purchased/Contracted Services				
1.52A08 1500.52.3500 Travel	20.72	2,815.00	-2,794.28	0.74 %
1500.52.1200 Professional Services	1,782.33	82,000.00	-80,217.67	2.17 %
1500.52.2200 Copier Maintenance	803.38	1,484.00	-680.62	54.14 %
1500.52.3200 Communications				
High Speed Data	904.42	2,079.00	-1,174.58	43.50 %
Landlines	1,174.74	3,654.00	-2,479.26	32.15 %
Mayor's Message	134.40	403.00	-268.60	33.35 %
Mobile	151.32	594.00	-442.68	25.47 %
Postage	456.36	693.00	-236.64	65.85 %
Teleconferencing Services		200.00	-200.00	

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Website		306.00	-306.00	
Total 1500.52.3200 Communications	2,821.24	7,929.00	-5,107.76	35.58 %
1500.52.3300 Advertising	1,247.00	375.00	872.00	332.53 %
1500.52.3400 Printing & Binding	399.00	1,950.00	-1,551.00	20.46 %
1500.52.3600 Dues and Fees	4,388.88	7,854.00	-3,465.12	55.88 %
1500.52.3700 Education and Training	150.00	3,706.00	-3,556.00	4.05 %
Total 1500.52 Purchased/Contracted Services	11,612.55	108,113.00	-96,500.45	10.74 %
1500.53 Supplies				
1500.53.1100 Supplies - General	1,077.79	13,000.00	-11,922.21	8.29 %
1500.53.1200 Utilities				
1500.53.1210 Water	119.53	1,483.00	-1,363.47	8.06 %
1500.53.1230 Electricity	4,842.13	12,360.00	-7,517.87	39.18 %
Total 1500.53.1200 Utilities	4,961.66	13,843.00	-8,881.34	35.84 %
1500.53.1300 Food - Govt Activities	151.90	600.00	-448.10	25.32 %
Total 1500.53 Supplies	6,191.35	27,443.00	-21,251.65	22.56 %
1500.57 Other Costs				
1500.57.9000 Contingencies		1,500.00	-1,500.00	
Total 1500.57 Other Costs		1,500.00	-1,500.00	
1510 Financial Administration				
1510.51 Salaries & Benefits				
1510.51 1100 Treasurer	300.00	1,200.00	-900.00	25.00 %
1510.51.2200 FICA/Medicare	22.95	92.00	-69.05	24.95 %
Total 1510.51 Salaries & Benefits	322.95	1,292.00	-969.05	25.00 %
1510.52 Purchased/Contracted Services				
1510.52.1200 Accounting Hosting	940.00	2,961.00	-2,021.00	31.75 %
1510.52.1200 Financial Audit	500.00	17,510.00	-17,010.00	2.86 %
1510.52.1200 Payroll Processing	586.00	2,432.00	-1,846.00	24.10 %
1510.52.3300 Advertising		1,350.00	-1,350.00	
1510.52.3600 Bank Fees	94.00	350.00	-256.00	26.86 %
1510.52.3600 Bill Pay Services	25.00	90.00	-65.00	27.78 %
Total 1510.52 Purchased/Contracted Services	2,145.00	24,693.00	-22,548.00	8.69 %
1510.57 Other Costs				
1510.57.2000 Intergovernmental Expenditures		2,724.00	-2,724.00	
Total 1510.57 Other Costs		2,724.00	-2,724.00	
Total 1510 Financial Administration	2,467.95	28,709.00	-26,241.05	8.60 %
1530 Law				
1530.52 Purchased/Contracted Services				
1530.52.1200 City Attorney	5,267.50	49,400.00	-44,132.50	10.66 %
Total 1530.52 Purchased/Contracted Services	5,267.50	49,400.00	-44,132.50	10.66 %
Total 1530 Law	5,267.50	49,400.00	-44,132.50	10.66 %

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1535 Data Processing/MIS				
1535.52.1200 Professional Services				
Other		960.00	-960.00	
SAVE System Fees		360.00	-360.00	
Software Support	12,924.36	20,741.00	-7,816.64	62.31 %
Total 1535.52.1200 Professional Services	12,924.36	22,061.00	-9,136.64	58.58 %
Total 1535 Data Processing/MIS	12,924.36	22,061.00	-9,136.64	58.58 %
1540 Human Resources				
1540.52 Purchased Services				
1540.52.1200 Professional Services	193.00	300.00	-107.00	64.33 %
Total 1540.52 Purchased Services	193.00	300.00	-107.00	64.33 %
Total 1540 Human Resources	193.00	300.00	-107.00	64.33 %
1555.52.3100 Insurance				
Property & Liability	11,110.00	14,025.00	-2,915.00	79.22 %
Total 1555.52.3100 Insurance	11,110.00	14,025.00	-2,915.00	79.22 %
1565.52 Purchased/Contracted Services				
1565.52.2130 Custodial Services	789.75	2,457.00	-1,667.25	32.14 %
1565.52.2200 Repairs and Maintenance				
Building Maintenance	1,647.20	3,500.00	-1,852.80	47.06 %
Fire/Life Safety Monitoring	420.00	441.00	-21.00	95.24 %
HVAC		1,167.00	-1,167.00	
Misc Repair & Maintenance	480.00	355.00	125.00	135.21 %
Pest/Termite Control	495.00	810.00	-315.00	61.11 %
Security Monitoring	227.00	386.00	-159.00	58.81 %
Total 1565.52.2200 Repairs and Maintenance	3,269.20	6,659.00	-3,389.80	49.09 %
Total 1565.52 Purchased/Contracted Services	4,058.95	9,116.00	-5,057.05	44.53 %
1590.51 Salaries & Benefits				
1590.51.1100 Customer Service	15,578.60	53,988.00	-38,409.40	28.86 %
1590.51.2200 FICA/Medicare	1,392.58	4,898.00	-3,505.42	28.43 %
1590.51.2400 401a Contributions	3,115.74	10,798.00	-7,682.26	28.85 %
1590.51.2700 Workers' Comp	304.00	275.00	29.00	110.55 %
1590.51.2900 Other Benefits				
BYO Benefits	2,625.00	9,000.00	-6,375.00	29.17 %
PTO Accrual	227.76	1,038.00	-810.24	21.94 %
PTO Repurchase		1,038.00	-1,038.00	
Total 1590.51.2900 Other Benefits	2,852.76	11,076.00	-8,223.24	25.76 %
Total 1590.51 Salaries & Benefits	23,243.68	81,035.00	-57,791.32	28.68 %
Total 1500 General Administration	77,069.34	341,702.00	-264,632.66	22.55 %
Total 1 Gen Govt	156,100.44	604,943.00	-448,842.56	25.80 %
2 Judicial				

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2650 Municipal Court				
2650.52 Purchased/Contracted Services				
2650.52.1200 Courtroom Security		880.00	-880.00	
2650.52.1200 Interpreter/Indigent Defense		500.00	-500.00	
2650.52.1200 Professional Services - Judge		1,050.00	-1,050.00	
2650.52.1200 Professional Services - Solicitor	140.00	5,459.00	-5,319.00	2.56 %
2650.52.3600 Dues and Fees - Mandated GA HB1EX		300.00	-300.00	
2650.52.3700 Education and Training		250.00	-250.00	
Total 2650.52 Purchased/Contracted Services	140.00	8,439.00	-8,299.00	1.66 %
2650.57 Other Costs				
2650.57.9000 Contingency		1,000.00	-1,000.00	
Total 2650.57 Other Costs		1,000.00	-1,000.00	
Total 2650 Municipal Court	140.00	9,439.00	-9,299.00	1.48 %
Total 2 Judicial	140.00	9,439.00	-9,299.00	1.48 %
230 ARP Act Expenses 230				
230.4320.52.2200 Remedial-Stormwater		0.00	0.00	
Total 230 ARP Act Expenses 230		0.00	0.00	
3 Public Safety				
3900.51 Salaries & Benefits				
3900.51.1100 City Marshal FT	15,140.16	52,416.00	-37,275.84	28.88 %
3900.51.1100 City Marshal PT	13,203.95	45,793.00	-32,589.05	28.83 %
3900.51.2000 Benefits				
3900.51.2200 FICA/Medicare	2,369.14	8,279.00	-5,909.86	28.62 %
3900.51.2400 401a Contributions	3,028.04	10,483.00	-7,454.96	28.89 %
3900.51.2700 Workers Comp	1,169.00	3,238.00	-2,069.00	36.10 %
3900.51.2900 Other Benefits				
BYO Benefits	2,625.00	9,000.00	-6,375.00	29.17 %
PTO Accrual	682.20	1,008.00	-325.80	67.68 %
PTO Repurchase		1,008.00	-1,008.00	
Total 3900.51.2900 Other Benefits	3,307.20	11,016.00	-7,708.80	30.02 %
Total 3900.51.2000 Benefits	9,873.38	33,016.00	-23,142.62	29.90 %
Total 3900.51 Salaries & Benefits	38,217.49	131,225.00	-93,007.51	29.12 %
3900.52 3900.52 Purchased Services				
3900.52.2200 Supplementary Security		5,000.00	-5,000.00	
3900.52.2200 Vehicle Maintenance & Service	2,075.98	2,519.00	-443.02	82.41 %
3900.52.3100 Vehicle Insurance	1,565.00	1,736.00	-171.00	90.15 %
3900.52.3200 Communications	38.01		38.01	
Mobile Communications	549.10	2,085.00	-1,535.90	26.34 %
Postage	276.55	412.00	-135.45	67.12 %
Total 3900.52.3200 Communications	863.66	2,497.00	-1,633.34	34.59 %
3900.52.3500 Travel		156.00	-156.00	

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3900.52.3700 Education and Training		1,500.00	-1,500.00	
Total 3900.52 3900.52 Purchased Services	4,504.64	13,408.00	-8,903.36	33.60 %
3900.53 Supplies				
3900.53.1230 PS Electricity	172.98	592.00	-419.02	29.22 %
3900.53.1270 Fuel	629.00	4,788.00	-4,159.00	13.14 %
Supplies - General Pub Saf		750.00	-750.00	
Uniforms		0.00	0.00	
Total 3900.53 Supplies	801.98	6,130.00	-5,328.02	13.08 %
3900.57 Other Costs				
3900.57.9000 Contingency		5,371.00	-5,371.00	
Total 3900.57 Other Costs		5,371.00	-5,371.00	
3960 Flood Control				
3960.52 Purchased Services				
3960.52.1200 Inspection/Reporting - Dam		2,884.00	-2,884.00	
3960.52.2200 Repairs & Maintenance - Dam				
RSM - Mowing		4,350.00	-4,350.00	
Spillway Maintenance		1,150.00	-1,150.00	
Surface Care		3,900.00	-3,900.00	
Total 3960.52.2200 Repairs & Maintenance - Dam		9,400.00	-9,400.00	
3960.52.3700 Education/Training		550.00	-550.00	
Total 3960.52 Purchased Services		12,834.00	-12,834.00	
3960.57 Other Costs				
3960.57.9000 Contingency		3,000.00	-3,000.00	
Total 3960.57 Other Costs		3,000.00	-3,000.00	
Total 3960 Flood Control		15,834.00	-15,834.00	
Total 3 Public Safety	43,524.11	171,968.00	-128,443.89	25.31 %
4 Public Works				
4200 Streets				
4200.52 Purchased Services				
4200.52.1200 Engineering Services	250.00	2,000.00	-1,750.00	12.50 %
4200.52.1300 Winter Weather Road Treatment		960.00	-960.00	
4200.52.2200 Maintenance - Right of Way				
RSM	411.40	11,455.00	-11,043.60	3.59 %
Semi-Annual Cleanup	5,350.00	5,000.00	350.00	107.00 %
Total 4200.52.2200 Maintenance - Right of Way	5,761.40	16,455.00	-10,693.60	35.01 %
4200.52.2200 Street Maintenance		25,491.00	-25,491.00	
4200.52.2200 Tree Maintenance	3,890.00	8,000.00	-4,110.00	48.63 %
Total 4200.52 Purchased Services	9,901.40	52,906.00	-43,004.60	18.72 %
4200.53.1700 Public Works - Supplies				
Other		1,800.00	-1,800.00	

City of Berkeley Lake

Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L

January - April, 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Total 4200.53.1700 Public Works - Supplies		1,800.00	-1,800.00	
4200.57 Other Costs				
4200.57.9000 Contingency		3,000.00	-3,000.00	
Total 4200.57 Other Costs		3,000.00	-3,000.00	
4260.53.1230 Street lights	17,321.60	51,305.00	-33,983.40	33.76 %
Total 4200 Streets	27,223.00	109,011.00	-81,788.00	24.97 %
4320 Storm Drainage				
4320.52 Purchased/Contracted Services				
4320.52.1200 Professional Services	5,354.05	15,000.00	-9,645.95	35.69 %
4320.52.2200 Maintenance - Storm Drainage				
Inspections	9,436.25	14,950.00	-5,513.75	63.12 %
MS4 Permit Reporting		5,000.00	-5,000.00	
Regular Maintenance		1,430.00	-1,430.00	
Remedial Work	275.00	20,000.00	-19,725.00	1.38 %
Total 4320.52.2200 Maintenance - Storm Drainage	9,711.25	41,380.00	-31,668.75	23.47 %
4320.52.3700 Education/Training	279.00	850.00	-571.00	32.82 %
Total 4320.52 Purchased/Contracted Services	15,344.30	57,230.00	-41,885.70	26.81 %
4320.57 Other Costs				
4320.57.9000 Contingency		3,999.00	-3,999.00	
Total 4320.57 Other Costs		3,999.00	-3,999.00	
Total 4320 Storm Drainage	15,344.30	61,229.00	-45,884.70	25.06 %
Total 4 Public Works	42,567.30	170,240.00	-127,672.70	25.00 %
6 Culture and Recreation				
6100.53.1100 Supplies - Rec				
Arbor Day	680.00	500.00	180.00	136.00 %
Citizen Directories		589.00	-589.00	
Earth Day	1,356.66	1,391.00	-34.34	97.53 %
Food Drive Materials		0.00	0.00	
Independence Day		350.00	-350.00	
Memorial Day		150.00	-150.00	
Other		475.00	-475.00	
Park		1,500.00	-1,500.00	
Veterans Day		150.00	-150.00	
Total 6100.53.1100 Supplies - Rec	2,036.66	5,105.00	-3,068.34	39.90 %
6200.52.2200 Maint - Greenspace		2,500.00	-2,500.00	
6220.52.2200 Maint - Park	1,522.40	14,385.00	-12,862.60	10.58 %
Total 6 Culture and Recreation	3,559.06	21,990.00	-18,430.94	16.18 %
7 Housing and Development				
7200 Protective Inspection				
7200.52.1200 Professional Services	16,700.40	24,000.00	-7,299.60	69.59 %

City of Berkeley Lake

Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L

January - April, 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Total 7200 Protective Inspection	16,700.40	24,000.00	-7,299.60	69.59 %
7400 Planning & Zoning				
7400.51 Salaries & Benefits				
7400.51.1100 Planning		71,515.00	-71,515.00	
7400.51.1100 PZ Comm Chair	300.00	1,200.00	-900.00	25.00 %
7400.51.1100 PZ Comm Honorarium		1,680.00	-1,680.00	
7400.51.2200 FICA/Medicare	22.95	6,357.00	-6,334.05	0.36 %
7400.51.2400 401a Contributions		14,303.00	-14,303.00	
7400.51.2700 Workers' Comp		351.00	-351.00	0.00 %
7400.51.2900 Other Benefits				
BYO Benefits		9,000.00	-9,000.00	
PTO Accrual		1,377.00	-1,377.00	
PTO Repurchase		1,375.00	-1,375.00	
Total 7400.51.2900 Other Benefits		11,752.00	-11,752.00	
Total 7400.51 Salaries & Benefits	322.95	107,158.00	-106,835.05	0.30 %
7400.52 Purchased/Contracted Services				
7400.52.1200 Professional Services	6,066.25	100,000.00	-93,933.75	6.07 %
7400.52.3200 Communications		55.00	-55.00	
7400.52.3300 Advertising	90.00	360.00	-270.00	25.00 %
7400.52.3400 Printing and Binding		900.00	-900.00	
7400.52.3500 Travel		205.00	-205.00	
7400.52.3600 Dues and Fees		150.00	-150.00	
7400.52.3700 Education/Training		750.00	-750.00	
Total 7400.52 Purchased/Contracted Services	6,156.25	102,420.00	-96,263.75	6.01 %
7400.57 Other Costs				
7400.57.9000 Contingency		5,000.00	-5,000.00	
Total 7400.57 Other Costs		5,000.00	-5,000.00	
Total 7400 Planning & Zoning	6,479.20	214,578.00	-208,098.80	3.02 %
Total 7 Housing and Development	23,179.60	238,578.00	-215,398.40	9.72 %
9000.61.1100 Xfer Out - Reserve Fund		55,142.00	-55,142.00	
SPLOST Expenses				
320.1565.54.1300 Capital Outlay - Admin Facilities				
2014 SPLOST Admin Fac	1,580.00	2,567.00	-987.00	61.55 %
2017 SPLOST Admin Fac		322,373.00	-322,373.00	
2023 SPLOST Admin Fac		33,871.00	-33,871.00	
Total 320.1565.54.1300 Capital Outlay - Admin Facilities	1,580.00	358,811.00	-357,231.00	0.44 %
320.3900.54.2200 Capital Outlay - Public Safety				
2017 SPLOST Pub Safe		75,761.00	-75,761.00	
2023 SPLOST Pub Safe		81,283.00	-81,283.00	
Total 320.3900.54.2200 Capital Outlay - Public Safety		157,044.00	-157,044.00	
320.4200 Public Works - SPLOST				

City of Berkeley Lake

Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L

January - April, 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
320.4200.52.2200 SPLOST Maintenance - Streets				
2017 SPLOST Streets	9,960.00	128,193.00	-118,233.00	7.77 %
2023 SPLOST Streets		1,205,736.00	-1,205,736.00	
Total 320.4200.52.2200 SPLOST Maintenance - Streets	9,960.00	1,333,929.00	-1,323,969.00	0.75 %
Total 320.4200 Public Works - SPLOST	9,960.00	1,333,929.00	-1,323,969.00	0.75 %
320.6220.54.1200 Capital Outlay - Culture and Rec				
2023 SPLOST Parks		33,869.00	-33,869.00	
Total 320.6220.54.1200 Capital Outlay - Culture and Rec		33,869.00	-33,869.00	
9000.61.1320 Xfer Out - SPLOST Reserve Fund		12,000.00	-12,000.00	
Total SPLOST Expenses	11,540.00	1,895,653.00	-1,884,113.00	0.61 %
Total Expenses	\$280,610.51	\$3,167,953.00	\$ - 2,887,342.49	8.86 %
NET OPERATING INCOME	\$264,870.89	\$0.00	\$264,870.89	0.00%
NET INCOME	\$264,870.89	\$0.00	\$264,870.89	0.00%

City of Berkeley Lake

Income & Expense

April 2025

	TOTAL
Income	
100 100 General	
31 31 Taxes	
31.1000 1000 General Property Taxes	
31.1200 1200 Real Property Tax - Prior Years	2,923.87
31.1300 1300 Personal Property - Current Year	
31.1310 1310 Motor Vehicle Ad Valorem Tax	15.95
31.1315 1315 Motor Vehicle Title Tax	18,376.87
Total 31.1300 1300 Personal Property - Current Year	18,392.82
31.1400 1400 Personal Property - Prior Year	419.69
31.1600 1600 Intangible/Transfer Tax	633.76
31.1700 1700 Franchise Tax	
31.1710 1710 Power	12,000.00
31.1750 1750 Cable TV	1,136.51
31.1760 1760 Telephone	217.40
Total 31.1700 1700 Franchise Tax	13,353.91
Total 31.1000 1000 General Property Taxes	35,724.05
31.4000 4000 Selective Sales and Use Taxes	
31.4200 4200 Alcohol Excise Tax	
4200A Alcohol Excise Beer/Wine	1,765.05
4200B Alcohol Excise Spirits	1,055.02
Total 31.4200 4200 Alcohol Excise Tax	2,820.07
Total 31.4000 4000 Selective Sales and Use Taxes	2,820.07
31.9000 9000 Penalties and Interest on Delinquent Taxes	297.36
Total 31 31 Taxes	38,841.48
32 32 Licenses and Permits	
1000 Business Licenses	
1200 Occ Tax Cert App Fee	364.00
Total 1000 Business Licenses	364.00
2000 Non-business Licenses and Permits	
2200 Building and Signs	246.00
2990 Other	
Land Disturbance Permit	200.00
Total 2990 Other	200.00
Total 2000 Non-business Licenses and Permits	446.00
32.3000 3000 Regulatory Fees	
32.3100 3100 Regulatory Fees - City Inspector	369.00
Total 32.3000 3000 Regulatory Fees	369.00
Total 32 32 Licenses and Permits	1,179.00

City of Berkeley Lake

Income & Expense

April 2025

	TOTAL
33 33 Intergovernmental Revenues	
4000 4000 State Grants	30,434.64
Total 33 33 Intergovernmental Revenues	30,434.64
36 36 Investment Income	
1000 Interest	14,641.49
Total 36 36 Investment Income	14,641.49
38 38 Miscellaneous Revenue	
38.1000 1000 Rents	100.00
Total 38 38 Miscellaneous Revenue	100.00
Total 100 100 General	85,196.61
320 320 SPLOST Income	
200.31 31 Taxes	
31.3200 3200 SPLOST	
SPLOST 2023	40,525.63
Total 31.3200 3200 SPLOST	40,525.63
Total 200.31 31 Taxes	40,525.63
200.36 36 Investment Income	
36.1000 1000 SPLOST Interest Revenues	1,800.35
Total 200.36 36 Investment Income	1,800.35
Total 320 320 SPLOST Income	42,325.98
Total Income	\$127,522.59
GROSS PROFIT	\$127,522.59
Expenses	
1 Gen Govt	
1110 Legislative	
1110.51 Salaries & Benefits	
1110.51.1000 Council Members	300.00
1110.51.1000 Mayor Pro Tem	100.00
1110.51.2200 FICA/Medicare	30.58
Total 1110.51 Salaries & Benefits	430.58
1110.52 Purchased/Contracted Services	
1110.52.1200 Professional Services	
Minutes Web Hosting	1,106.00
Total 1110.52.1200 Professional Services	1,106.00
Total 1110.52 Purchased/Contracted Services	1,106.00
Total 1110 Legislative	1,536.58

City of Berkeley Lake

Income & Expense

April 2025

	TOTAL
1300 Executive	
1310.51 Salaries & Benefits	
1310.51.1100 Mayor	416.67
1310.51.2200 FICA/Medicare	31.88
Total 1310.51 Salaries & Benefits	448.55
1320.51 Salaries & Benefits	
1320.51.1100 Management	14,236.26
1320.51.2200 FICA/Medicare	1,146.45
1320.51.2400 401a Contributions	2,847.24
1320.51.2900 Other Benefits	
BYO Benefits	750.00
PTO Accrual	849.22
Total 1320.51.2900 Other Benefits	1,599.22
Total 1320.51 Salaries & Benefits	19,829.17
Total 1300 Executive	20,277.72
1400 Elections	
1400.52 Purchased/Contracted Services	
1400.52.3400 Printing & Binding	223.65
1400.52.3700 Education/Training	750.00
Total 1400.52 Purchased/Contracted Services	973.65
Total 1400 Elections	973.65
1500 General Administration	
1500.52 Purchased/Contracted Services	
1500.52.1200 Professional Services	722.05
1500.52.2200 Copier Maintenance	659.00
1500.52.3200 Communications	
High Speed Data	220.06
Landlines	293.93
Mayor's Message	33.60
Mobile	40.44
Postage	146.00
Total 1500.52.3200 Communications	734.03
1500.52.3400 Printing & Binding	299.00
Total 1500.52 Purchased/Contracted Services	2,414.08
1500.53 Supplies	
1500.53.1100 Supplies - General	249.20
1500.53.1200 Utilities	
1500.53.1210 Water	51.50
1500.53.1230 Electricity	638.17

City of Berkeley Lake

Income & Expense

April 2025

	TOTAL
Total 1500.53.1200 Utilities	689.67
Total 1500.53 Supplies	938.87
1510 Financial Administration	
1510.51 Salaries & Benefits	
1510.51 1100 Treasurer	100.00
1510.51.2200 FICA/Medicare	7.65
Total 1510.51 Salaries & Benefits	107.65
1510.52 Purchased/Contracted Services	
1510.52.1200 Accounting Hosting	235.00
1510.52.3600 Bank Fees	44.00
1510.52.3600 Bill Pay Services	6.50
Total 1510.52 Purchased/Contracted Services	285.50
Total 1510 Financial Administration	393.15
1530 Law	
1530.52 Purchased/Contracted Services	
1530.52.1200 City Attorney	927.50
Total 1530.52 Purchased/Contracted Services	927.50
Total 1530 Law	927.50
1535 Data Processing/MIS	
1535.52.1200 Professional Services	
Software Support	1,384.65
Total 1535.52.1200 Professional Services	1,384.65
Total 1535 Data Processing/MIS	1,384.65
1540 Human Resources	
1540.52 Purchased Services	
1540.52.1200 Professional Services	193.00
Total 1540.52 Purchased Services	193.00
Total 1540 Human Resources	193.00
1555.52.3100 Insurance	
Property & Liability	7,371.00
Total 1555.52.3100 Insurance	7,371.00
1565.52 Purchased/Contracted Services	
1565.52.2130 Custodial Services	204.75
1565.52.2200 Repairs and Maintenance	
Pest/Termite Control	374.00

City of Berkeley Lake

Income & Expense

April 2025

	TOTAL
Total 1565.52.2200 Repairs and Maintenance	374.00
Total 1565.52 Purchased/Contracted Services	578.75
1590.51 Salaries & Benefits	
1590.51.1100 Customer Service	4,568.96
1590.51.2200 FICA/Medicare	406.90
1590.51.2400 401a Contributions	913.80
1590.51.2900 Other Benefits	
BYO Benefits	750.00
PTO Accrual	-254.40
Total 1590.51.2900 Other Benefits	495.60
Total 1590.51 Salaries & Benefits	6,385.26
Total 1500 General Administration	20,586.26
Total 1 Gen Govt	43,374.21
3 Public Safety	
3900.51 Salaries & Benefits	
3900.51.1100 City Marshal FT	4,435.20
3900.51.1100 City Marshal PT	4,069.75
3900.51.2000 Benefits	
3900.51.2200 FICA/Medicare	708.00
3900.51.2400 401a Contributions	887.04
3900.51.2900 Other Benefits	
BYO Benefits	750.00
PTO Accrual	252.00
Total 3900.51.2900 Other Benefits	1,002.00
Total 3900.51.2000 Benefits	2,597.04
Total 3900.51 Salaries & Benefits	11,101.99
3900.52 3900.52 Purchased Services	
3900.52.2200 Vehicle Maintenance & Service	1,551.65
3900.52.3100 Vehicle Insurance	1,053.00
3900.52.3200 Communications	38.01
Mobile Communications	118.89
Postage	131.70
Total 3900.52.3200 Communications	288.60
Total 3900.52 3900.52 Purchased Services	2,893.25

City of Berkeley Lake

Income & Expense

April 2025

	TOTAL
3900.53 Supplies	
3900.53.1230 PS Electricity	85.16
3900.53.1270 Fuel	178.93
Total 3900.53 Supplies	264.09
Total 3 Public Safety	14,259.33
4 Public Works	
4200 Streets	
4200.52 Purchased Services	
4200.52.1200 Engineering Services	150.00
4200.52.2200 Maintenance - Right of Way	
RSM	102.85
Total 4200.52.2200 Maintenance - Right of Way	102.85
4200.52.2200 Tree Maintenance	65.00
Total 4200.52 Purchased Services	317.85
4260.53.1230 Street lights	4,402.68
Total 4200 Streets	4,720.53
4320 Storm Drainage	
4320.52 Purchased/Contracted Services	
4320.52.1200 Professional Services	231.58
4320.52.2200 Maintenance - Storm Drainage	
Inspections	3,655.00
Remedial Work	165.00
Total 4320.52.2200 Maintenance - Storm Drainage	3,820.00
Total 4320.52 Purchased/Contracted Services	4,051.58
Total 4320 Storm Drainage	4,051.58
Total 4 Public Works	8,772.11
6 Culture and Recreation	
6100.53.1100 Supplies - Rec	
Earth Day	1,302.93
Total 6100.53.1100 Supplies - Rec	1,302.93
6220.52.2200 Maint - Park	361.35
Total 6 Culture and Recreation	1,664.28
7 Housing and Development	
7200 Protective Inspection	
7200.52.1200 Professional Services	369.00
Total 7200 Protective Inspection	369.00

City of Berkeley Lake

Income & Expense

April 2025

	TOTAL
7400 Planning & Zoning	
7400.51 Salaries & Benefits	
7400.51.1100 PZ Comm Chair	100.00
7400.51.2200 FICA/Medicare	7.65
Total 7400.51 Salaries & Benefits	107.65
7400.52 Purchased/Contracted Services	
7400.52.1200 Professional Services	1,411.25
Total 7400.52 Purchased/Contracted Services	1,411.25
Total 7400 Planning & Zoning	1,518.90
Total 7 Housing and Development	1,887.90
SPLOST Expenses	
320.4200 Public Works - SPLOST	
320.4200.52.2200 SPLOST Maintenance - Streets	
2017 SPLOST Streets	1,317.50
Total 320.4200.52.2200 SPLOST Maintenance - Streets	1,317.50
Total 320.4200 Public Works - SPLOST	1,317.50
Total SPLOST Expenses	1,317.50
Total Expenses	\$71,275.33
NET OPERATING INCOME	\$56,247.26
NET INCOME	\$56,247.26

City of Berkeley Lake

Balance Sheet As of April 30, 2025

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
General Fund	
Fidelity CD @ 1% 12mos	546,626.51
LGIP 1.11.1110.03	3,916,954.51
OPS CKG - Fidelity Bank	31,968.98
OPS MM - Fidelity Bank	393,123.69
ARP Act Funds	0.00
LMIG Grant	55,242.13
Playground Renovation	9,000.00
Total OPS MM - Fidelity Bank	457,365.82
Total General Fund	4,952,915.82
SPLOST Fund	
2023 SPLOST MM - *7475	0.00
SPLOST 2023 - Admin Facilities	24,238.03
SPLOST 2023 - Parks	24,236.02
SPLOST 2023 - Public Safety	58,163.59
SPLOST 2023 - Roads	862,795.00
Total 2023 SPLOST MM - *7475	969,432.64
SPLOST 2014 MM - Fidelity Bank	0.00
SPLOST 2014 - Roads	0.00
SPLOST 2014 Admin Facilities	619.98
Total SPLOST 2014 MM - Fidelity Bank	619.98
SPLOST 2017 MM - Fidelity Bank	0.00
SPLOST 2017 - Roads	140,030.11
SPLOST 2017 Admin Facilities	325,816.05
SPLOST 2017 Public Safety	76,570.34
Total SPLOST 2017 MM - Fidelity Bank	542,416.50
SPLOST CKG - Ameris Bank	204.44
SPLOST CKG - Fidelity Bank	0.00
Total SPLOST Fund	1,512,673.56
Suspense 1.11.1000	0.00
Total Bank Accounts	\$6,465,589.38
Accounts Receivable	
Accounts Rec 1.11.1900.1	28,667.38
Total Accounts Receivable	\$28,667.38

City of Berkeley Lake

Balance Sheet As of April 30, 2025

	TOTAL
Other Current Assets	
1.11.27 Grant Receivable	0.00
Accounts Rec - SPLOST 1.11.2000	80,461.77
AccountsRec-OtherTax1.11.1900.2	0.00
Franchise Tax Rec 1.11.1550	48,000.00
Interest Receivable 1.11.1400	0.00
Prepaid Expense 1.11.3600	0.00
Prepaid items 1.11.3800	4,212.00
Taxes Receivable 1.11.1600	
Taxes Rec 2015 1.11.1600.15	0.00
Taxes Rec 2016 1.11.1600.16	0.00
Taxes Rec 2017 1.11.1600.17	382.03
Taxes Rec 2018 1.11.1600.18	563.95
Taxes Rec 2019 1.11.1600.19	689.29
Taxes Rec 2020 1.11.1600.20	605.32
Taxes Rec 2021 1.11.1600.21	674.93
Taxes Rec 2022 1.11.1600.22	2,210.98
Taxes Rec 2023 1.11.1600.23	3,036.73
Taxes Rec 2024 1.11.1600.24	7,254.21
Total Taxes Receivable 1.11.1600	15,417.44
Undeposited Funds 1.11.1114	0.00
Total Other Current Assets	\$148,091.21
Total Current Assets	\$6,642,347.97
Fixed Assets	
Building & Improvements 1.11.7400	1,770,036.08
Computer Equipment 1.11.6700	48,172.61
Furniture & Fixtures 8.11.7700	71,493.47
Land 8.11.7100	9,392,320.74
Machinery & Equipment 1.11.6500	173,026.24
Total Fixed Assets	\$11,455,049.14
Other Assets	
Accum amort - bond cost	0.00
Amt avail 4 debt svc 9.11.9100	0.00
Bond issuance cost	0.00
Loan Receivable - Facilities	0.00
Loan Receivable - Paving	0.00
To be prov 4 debt 1.11.7500	0.00
Total Other Assets	\$0.00
TOTAL ASSETS	\$18,097,397.11

City of Berkeley Lake

Balance Sheet As of April 30, 2025

	TOTAL
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable 1.12.1100	4,407.37
Operating AP	0.00
SPL2005 Admin Facil- City H-AP*	0.00
SPLOST account - Suntrust-AP*	0.00
Total Accounts Payable	\$4,407.37
Credit Cards	
Anderson Credit Card (8186)	26.59
BOZEMAN, MARTY (0241)	0.00
Hiller Credit Card (8402)	65.00
Hunter Credit Card (0891)	1,925.46
Threadgill Credit Card (3322)	486.00
Wilhite Credit Card (1132)	0.00
Total Credit Cards	\$2,503.05
Other Current Liabilities	
*Sales Tax Payable	0.00
1.12.28 Bonds payable - current	0.00
Accounts Payable Accruals-L*	0.00
Accounts payable-L 1.12.1100.2	0.00
Accrued Expenses 1.12.1150	0.00
Accrued Interest Payable	0.00
Accrued Salaries 1.12.1200	0.00
Accrued SPLOST Expenses 2.12.1250	0.00
Deferred revenue 1.12.2500	18,538.64
Direct Deposit Payable	-0.01
MyGov	-52.00
Payroll Liabilities	0.00
GMA 401(a) Contribution	0.00
GMA 401(a) Match	0.00
GMA 457(b)	0.00
HRA	66.10
Post-tax Roth 457(b)	0.00

City of Berkeley Lake

Balance Sheet As of April 30, 2025

	TOTAL
Total Payroll Liabilities	66.10
PR Tax Payable - Fed 1.12.1300	0.00
PR Tax Payable - State 1.12.1310	0.00
PTO Accrual	12,586.06
Regulatory Fees Payable	25,449.29
Retainage Payable	0.00
Retainage Payable HEH	0.00
Retainage Payable MVP	0.00
Total Retainage Payable	0.00
Total Other Current Liabilities	\$56,588.08
Total Current Liabilities	\$63,498.50
Long-Term Liabilities	
Gen Oblig Bond Payable1.12.3000	
GOB Payable - 1996 1.12.3000.1	0.00
Total Gen Oblig Bond Payable1.12.3000	0.00
GOB Payable - 2009 1.12.3000.2	0.00
GOB Payable - 2011 1.12.3000.3	0.00
GOB Payable - 2012 1 12.3000.4	0.00
SPLOST Loan Payable - Paving	0.00
SPLOST Loan Payable Facilities	0.00
Total Long-Term Liabilities	\$0.00
Total Liabilities	\$63,498.50
Equity	
Fund Bal Unrsvd 1.13.4220	4,897,673.69
Investmt in fixedassets 1.13.4K	11,327,229.85
Opening Bal Equity	0.00
Reserve for prepaids 1.13.4125	4,212.00
Reserved for Debt Service	0.00
Restricted for Debt Svc 1.13.4105	0.00
Restricted4CapitalProj 1.13.4155	1,567,915.69
Retained Earnings 1.13.3000	-28,003.51
Net Income	264,870.89
Total Equity	\$18,033,898.61
TOTAL LIABILITIES AND EQUITY	\$18,097,397.11