

CITY OF WARNER ROBINS ADOPTED BUDGET



**FISCAL YEAR
2026**



Mayor LaRhonda W. Patrick

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CITY OF WARNER ROBINS

THE INTERNATIONAL CITY

MAYOR

LaRhonda W. Patrick

MEMBERS OF THE COUNCIL

Post 1

Derek Mack

Post 2

Charlie Bibb

Post 3

Keith Lauritsen

Post 4

Kevin Lashley

Post 5

Clifford Holmes, Jr.

Post 6

Larry Curtis, Jr.

CITY ADMINISTRATOR

James T. Drinkard

CITY CLERK

Mandy Stella

CITY ATTORNEY

Julia Bowen Mize

June 30, 2025

Fellow Citizens of Warner Robins,

Together with the members of our City Council, I am proud to present the City's budget for Fiscal Year (FY) 2026, an action-oriented budget focused on delivering services and programs that continue the momentum we have built over the past three years. Totaling \$179,863,519, this budget meets current community needs and positions us for the future without adding to the tax burden of our residents.

This is the fourth budget of my initial term, and it is founded on five strategic priorities:

- Ensuring ours is a safe and welcoming community
- Improving mobility and connectivity
- Stimulating economic development and revitalization
- Enhancing the quality of life of all residents
- Strengthening fiscal stewardship, efficiency, and government effectiveness

While holding the property tax millage rate at the historically low level of 8.953 mills, the FY2026 budget provides \$6.7 million for maintaining and improving City infrastructure and an additional \$25.3 million for future prioritized capital investments. This means we will be improving streets, sidewalks, and public utilities while we also make key investment to elevate our parks and facilities.

Of our \$74,742,869 general fund budget, the part of the City budget that funds day-to-day operations, nearly 53%, over \$39 million, is focused on public safety. From elevating medical response training for our firefighters to technology that will help law enforcement anticipate when and where criminal activity is likely to occur so it can be prevented, the FY2026 budget includes investments that make a safer Warner Robins for everyone.

As we begin Fiscal Year 2026, the City Council and I are more excited than ever about the year ahead. We have the momentum, we are strategically focused to achieve amazing things, and the time has arrived for Warner Robins to take flight!

LaRhonda W. Patrick
Mayor



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May 19, 2025

We are pleased to present our Recommended Annual Operating and Capital Budget for Fiscal Year 2026 for the City of Warner Robins, Georgia. The recommendations contained herein are based on direction provided during the City Council Planning Retreat and a thorough review of our current financial status, revenue trends, economic data, and our standard for providing a high level of service while maintaining a focus on Warner Robins being an affordable community for our citizens and stakeholders.

As was the case in 2025, the City's budget is influenced by a number of disruptive economic pressures. Rising interest rates, price increases for key materials and labor, and other market-based inflationary pressures are influencing the City's costs for providing service. At the same time, decreasing consumer confidence and overall economic activity due to those same pressures has impacted many of the City's revenue streams.

In this economic climate, it is more important than ever for governments to be nimble and focused to respond to market conditions.

STRATEGIC FOCUS

The Fiscal Year 2026 budget reflects five key strategic goals developed in coordination with the Mayor and Council priorities and reinforced by public input and staff planning efforts.

1. Ensure a safe and welcoming community
2. Improve mobility and connectivity
3. Stimulate economic development and revitalization
4. Enhance the quality of life of all residents
5. Strengthen fiscal stewardship, efficiency, and government effectiveness

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Each department's funding and initiatives are aligned with these goals to ensure that the City's limited resources are directed toward meaningful, measurable progress.

FY2026 BUDGET HIGHLIGHTS

The recommended FY2026 Operating and Capital Budget is focused on City Council priorities and responding to market conditions, including maintaining our competitive position in the labor market to retain and attract professional talent.

Key highlights include:

- Maintenance of the City's property tax millage rate at 8.953 mills, which is flat in comparison to last year when the Mayor and Council reduced the millage rate to the lowest level in decades.
- Funding includes \$2.7 million for expanded service levels within multiple departments and described in detail under the *Operating Initiative Requests* section of this document.
- Capital investment focused on maintaining and improving city infrastructure (\$6.7 million including potential grant sources) while reserving sufficient funds to provide flexibility for future prioritized capital investment (\$25.3 million) and described in detail under the *Capital Project Fund Summaries* section of this document.
- Continuation of the high service levels our citizens, business owners, and other stakeholders expect from the City of Warner Robins.

CITIZEN INPUT AND COMMUNITY PRIORITIES

This budget was informed by public feedback gathered through town halls, advisory boards, and resident input. Common themes included:

- Enhancing street and stormwater infrastructure
- Improving public safety and code enforcement responsiveness
- Improving recreation facilities
- Continued beautification efforts

We have incorporated these themes into departmental operating initiatives and capital planning decisions.

BALANCED BUDGET

The FY2026 budget is balanced for all funds and totals \$179,863,519 with the breakdown by fund type as follows:

FUNDS BY TYPE	DOLLARS
General Fund	\$74,742,869
Capital Projects Fund	\$25,285,109
Sanitation Enterprise Fund	\$10,243,740
Water And Sewer Enterprise Fund	\$24,510,632
Natural Gas Enterprise Fund	\$31,178,192
Stormwater Utility Enterprise Fund	\$2,940,048
Special Revenue Funds	\$10,962,929
TOTAL	\$179,863,519

KEY BUDGET DRIVERS

There are several major points of the FY2026 Budget that are worth special note:

- **Property Taxes:** The FY2026 Budget is based on maintenance of the City's millage rate at 8.953 and anticipates property tax revenues of \$33,479,000.
- **General Fund Operating Expenditures:** Targeted growth of 18.27% over FY2025. This figure includes growth in right-of-way maintenance costs, funding for the 2025 general election, and operating initiative funding for FY2026.
- **Staffing:** Total of 635 full-time equivalents (FTEs) recommended as part of the FY2026 operating initiative requests.
- **Employee Benefits:** Health insurance coverage premiums are projected to increase just over 2% for a \$302,698 citywide impact.
- **Pensions:** Defined benefit pension contributions Increased by \$1,327,487 citywide compared to FY2025.

OPERATING & CAPITAL PROJECT FUND INITIATIVES

These initiatives represent targeted investments in operations, facilities, and staffing to support the City's strategic goals, address immediate service needs, and implement key administrative recommendations

- **SPLOST (\$25 million):** Parks upgrades and enhancements, machinery and equipment, and vehicles
- **Infrastructure (\$3.5 million):** Stormwater, water and sewer, and natural gas enhancements

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- **Grants (\$1.9 million):** Local Maintenance and Improvement Grant (LMIG), Community Home Investment Program (CHIP), Warner Robins Area Transportation System (WRATS), Public Safety, and Family Connection
- **Public Safety Enhancement (\$864 thousand):** Training, investigative supplies, vehicles, and professional software and support
- **Community Development Support (\$279 thousand):** Downtown District design guidelines, cultural services, economic development marketing and product development
- **Facility Improvements (\$35 thousand):** Public Safety building upgrades
- **Technology & Equipment (\$54 thousand):** Computer and office equipment
- **Machinery & Equipment (\$176 thousand):** Repair of specialty vehicles

In addition, during FY2026, the City is undertaking significant changes in its organization structure to improve operational efficiency and effectiveness, elevate internal communication and coordination, and enhance fiscal performance and controls.

These changes include the elimination of the General Administration Department, centralization of all financial operations in a consolidated Finance Department, reallocation of the Code Enforcement Function to the Police Department, and reallocation of the Building and Inspections function to the Community Development Department. Additionally, the maintenance of parks grounds and athletic fields will be moved into the Recreation, Parks, and Cultural Services Department as our Public Works Department takes on additional responsibilities for right-of-way maintenance along primary transportation corridors.

LOOKING AHEAD: LONG-TERM FINANCIAL PLANNING AND MANAGEMENT

Proactive fiscal management is positioning the City to approach the challenges of the current economic environment more effectively. While we have worked to deliver a responsible FY2026 budget, we will also be focused on building long term sustainability through diversification of revenue sources. In addition, during FY2026, we will initiate a multi-year financial outlook process to evaluate:

- Trends in personnel, pension, and health care costs
- Infrastructure reinvestment needs
- Capital project funding mechanisms

This plan will support ongoing resilience in the face of economic volatility.

As part of enhancing our fiscal management practices, beginning in FY2026 the City will also implement mid-year budget reviews. While senior management receives and reviews monthly budget reports, the mid-year budget review provides for a more in-depth and holistic analysis of revenue and expense trends across the organization and is an opportunity to make budget adjustments as needed to account for those trends and respond to any unforeseeable issues that may require a change in our spending priorities. Staff will undertake the mid-year budget analysis

each January so that a report and any recommended adjustments can be presented to the Mayor and City Council for discussion as part of the Annual Strategic Planning Retreat. Any budget amendments would be acted upon at the next regular City Council meeting.

CONCLUSION

I want to express my appreciation to the Mayor and City Council for their vision and guidance with respect to City priorities and to our Department Directors and other senior staff who have worked together to generate a recommended budget that is laser focused on achieving key goals and providing value to the citizens and stakeholders of the City of Warner Robins.

Most importantly, I want to thank the citizens of Warner Robins for entrusting us to wisely invest your tax dollars to elevate this great community and ensure its bright future. We will work hard every day to be good stewards of those dollars and to earn your trust.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "James T. Drinkard", is positioned above a light blue rectangular stamp. The signature is fluid and cursive.

James T. Drinkard,
City Administrator



City of Warner Robins, GA
Tentative General Fund Budget and Projected Budgets - All Funds
July 1, 2025 - June 30, 2026

	Total		SPLOST Funds		WRPFA Capital		Sanitation		Water & Sewer		Natural Gas		Stormwater		Other Non-Major	
Description	All Funds	General Fund	'12/'18/'24	Projects Fund	Enterprise Fund	Enterprise Fund	Enterprise Fund	Enterprise Fund	Enterprise Fund	Enterprise Fund	Funds	ARPA Fund				
ANTICIPATED REVENUES																
General Property & Other Taxes	\$ 36,219,000	\$ 33,479,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,740,000	\$ -				
Selective Sales & Use Taxes	11,003,480	11,003,480	-	-	-	-	-	-	-	-	-	-				
Licenses and Permits	612,000	612,000	-	-	-	-	-	-	-	-	-	-				
Fines and Forfeitures	1,975,000	1,814,000	-	-	-	-	-	-	-	-	161,000	-				
Intergovernmental Revenues	11,294,721	1,956,671	8,842,670	-	-	-	-	-	-	-	495,380	-				
Charges for Services	62,422,500	3,159,500	-	-	10,900,000	21,355,000	23,718,000	3,278,000	12,000	-	-	-				
Contributions	13,750	-	-	-	-	-	-	-	13,750	-	-	-				
Investment Revenues	1,998,950	500,000	320,500	-	50	5,000	855,000	2,000	216,400	100,000	-	-				
Other Revenues	4,559,574	155,350	-	-	272,000	2,177,000	1,805,224	70,000	80,000	-	-	-				
Total Anticipated Revenues	\$ 130,098,975	\$ 52,680,001	\$ 9,163,170	\$ -	\$ 11,172,050	\$ 23,537,000	\$ 26,378,224	\$ 3,350,000	\$ 3,718,530	\$ 100,000						
Transfers From Other Funds	6,331,222	5,393,722	-	-	-	-	-	-	937,500	-	-	-				
Sale of Fixed Assets	30,000	15,000	-	-	-	-	-	-	15,000	-	-	-				
Fund Balance Allocation	22,479,124	16,654,146	-	-	-	-	-	-	-	5,824,978						
Total Funds Available	\$ 158,939,321	\$ 74,742,869	\$ 9,163,170	\$ -	\$ 11,172,050	\$ 23,537,000	\$ 26,378,224	\$ 3,350,000	\$ 4,671,030	\$ 5,924,978						
ANTICIPATED EXPENDITURES																
General Government	\$ 21,667,140	\$ 15,742,162	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,924,978					
Judicial	1,148,595	1,128,595	-	-	-	-	-	-	20,000	-	-	-				
Public Safety	39,541,133	39,459,133	-	-	-	-	-	-	82,000	-	-	-				
Public Works	9,533,777	9,533,777	-	-	-	-	-	-	-	-	-	-				
Recreation	3,768,270	3,768,270	-	-	-	-	-	-	-	-	-	-				
City Development	6,625,007	3,804,057	-	-	-	-	-	-	2,820,950	-	-	-				
Downtown Development	-	-	-	-	-	-	-	-	-	-	-	-				
Sanitation Services	10,243,740	-	-	-	10,243,740	-	-	-	-	-	-	-				
Water & Sewer Distribution	19,244,490	-	-	-	-	19,244,490	-	-	-	-	-	-				
Natural Gas Distribution	27,148,226	-	-	-	-	-	27,148,226	-	-	-	-	-				
Stormwater Utility	2,940,048	-	-	-	-	-	-	2,940,048	-	-	-	-				
Capital Outlay	24,813,997	-	24,813,997	-	-	-	-	-	-	-	-	-				
Debt Service	6,857,873	1,306,875	211,712	-	-	3,370,636	1,709,250	-	259,400	-	-	-				
Total Expenditures	\$ 173,532,297	\$ 74,742,869	\$ 25,025,709	\$ -	\$ 10,243,740	\$ 22,615,126	\$ 28,857,476	\$ 2,940,048	\$ 3,182,350	\$ 5,924,978						
Transfers to Other Funds	6,331,222	-	-	-	-	1,895,506	2,320,716	-	2,115,000	-	-	-				
Net Change in Fund Balance	(43,403,322)	(16,654,146)	(15,862,539)	-	928,310	(973,632)	(4,799,968)	409,952	(626,320)	(5,824,978)						
Fund Balance, July 1*	149,751,283	18,457,576	31,413,714	3,827,302	2,893,182	40,258,940	17,253,016	22,648,919	7,173,656	5,824,978						
Fund Balance, June 30	\$ 106,347,961	\$ 1,803,430	\$ 15,551,174	\$ 3,827,302	\$ 3,821,492	\$ 39,285,308	\$ 12,453,049	\$ 23,058,871	\$ 6,547,335	\$ -						

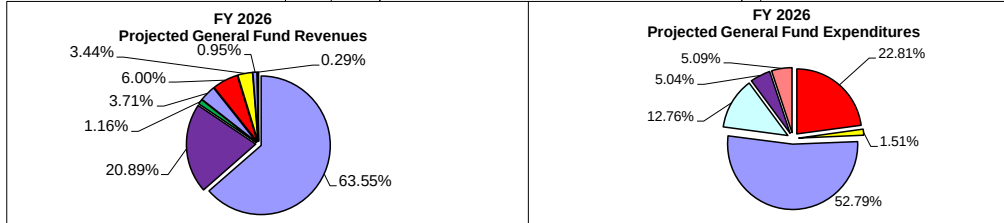
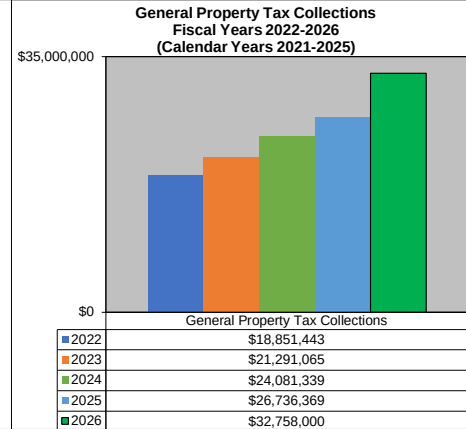
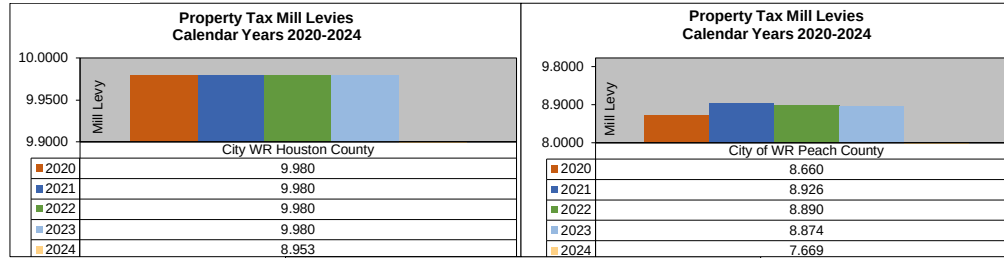
*Estimated
Includes rounding for FICA

General Fund Budget Overview

	FY 2025		FY 2026		Dollar Change	Percent Change
REVENUES						
General Property Taxes and Other Taxes	\$	32,950,984	\$	33,479,000	\$ 528,016	1.60%
Selective Sales & Use Taxes		10,143,200		11,003,480	860,280	8.48%
License & Permits		846,500		612,000	(234,500)	-27.70%
Intergovernmental Revenues		1,525,184		1,956,671	431,487	28.29%
Fines & Forfeitures		2,160,000		1,814,000	(346,000)	-16.02%
Other Revenue		3,934,300		3,814,850	(119,450)	-3.04%
Total Revenues		51,560,168		52,680,001	1,119,833	2.17%
OTHER FINANCING SOURCES						
Transfers-In from Other Funds		5,334,349		5,393,722	59,373	1.11%
Sale of Assets		137,689		15,000	(122,689)	-89.11%
General Fund Balance Allocation		11,488,839		16,654,146	5,165,307	44.96%
Total Other Financing Sources		16,960,877		22,062,868	5,101,991	30.08%
TOTAL SOURCES AVAILABLE		68,521,045		74,742,869	6,221,824	9.08%
EXPENDITURES						
Salaries & Fringe Benefits		52,464,858		55,844,160	3,379,302	6.44%
Operational Expenditures		14,901,651		17,624,675	2,723,024	18.27%
Capital Expenditures		1,154,535		1,274,034	119,499	10.35%
Total Expenditures		68,521,045		74,742,869	6,221,825	9.08%
OTHER FINANCING USES						
Total Other Financing Uses		-		-	-	0.00%
TOTAL EXPENDITURES & OTHER USES		68,521,045		74,742,869	6,221,825	9.08%
TOTAL BEGINNING FUND BALANCE		24,154,079		18,457,576	(5,696,503)	-23.58%
TOTAL ENDING FUND BALANCE	\$	12,665,240	\$	1,803,430	\$ (10,861,810)	-85.76%



City of Warner Robins, GA General Fund Operating Budget FY 2026



General Property Taxes & Other Taxes	\$33,479,000	63.55%	General Government	\$17,049,037	22.81%
Selective Sales & Use Taxes	11,003,480	20.89%	Judicial	\$1,128,595	1.51%
Licenses & Permits	612,000	1.16%	Public Safety	\$39,459,133	52.79%
Intergovernmental Revenues	1,956,671	3.71%	Public Works	\$9,533,777	12.76%
Charges for Services	3,159,500	6.00%	Recreation	\$3,768,270	5.04%
Fines & Forfeitures	1,814,000	3.44%	City Development	\$3,804,057	5.09%
Investment Revenues	500,000	0.95%	Total Expenditures by Function	\$74,742,869	100.00%
Miscellaneous Revenues	155,350	0.29%			
Total Revenues	\$52,680,001	100.00%			
Transfers In	5,393,722				
Sale of Assets	15,000				
General Fund Balance Allocation	16,654,146				
Total Revenues and Fund Balance Usage	\$74,742,869		Total Expenditures	\$74,742,869	



City of Warner Robins, GA

GENERAL FUND

Statement of Revenues, Expenditures and Changes in Fund Balance
Comparison of FY 2025 Adopted Budget to FY 2026 Tentative Budget

	FY 2024 Year-end Actual	FY 2025 Adopted Budget	FY 2026 Tentative Budget	Dollar Variance: FY 2026 Tentative FY 2025 Adopted	Percent Variance: FY 2026 Tentative FY 2025 Adopted
REVENUES					
General Property Taxes and Other Taxes	\$ 32,664,214	\$ 32,950,984	\$ 33,479,000	\$ 528,016	1.60%
Selective Sales & Use Taxes	10,473,439	10,143,200	11,003,480	860,280	8.48%
Licenses & Permits	844,446	846,500	612,000	(234,500)	-27.70%
Intergovernmental Revenues	1,397,735	1,525,184	1,956,671	431,487	28.29%
Charges for Services	3,371,340	3,264,000	3,159,500	(104,500)	-3.20%
Fines & Forfeitures	2,360,677	2,160,000	1,814,000	(346,000)	-16.02%
Investment Revenues	678,341	510,000	500,000	(10,000)	-1.96%
Miscellaneous Revenues	567,334	160,300	155,350	(4,950)	-3.09%
Total Revenues	52,357,526	51,560,168	52,680,001	1,119,833	2.17%
EXPENDITURES					
General Government	13,570,114	13,808,903	15,742,162	1,933,259	14.00%
Judicial	932,681	1,119,105	1,128,595	9,490	0.85%
Public Safety	31,451,466	36,001,487	39,459,133	3,457,646	9.60%
Public Works	6,015,728	9,127,590	9,533,777	406,187	4.45%
Recreation	-	3,508,395	3,768,270	259,875	7.41%
City Development	1,078,078	3,772,314	3,804,057	31,743	0.84%
Debt Service	-	1,183,250	1,306,875	123,625	10.45%
Total Expenditures	53,048,067	68,521,045	74,742,869	6,221,825	9.08%
Excess of Revenues Over/(Under) Expenditures	(690,541)	(16,960,877)	(22,062,868)	(5,101,991)	30.08%
Other Financing Sources (Uses)					
Proceeds from Capital Lease	495,267	-	-	-	0.00%
Transfer In	5,379,413	5,334,349	5,393,722	59,373	1.11%
Transfer Out	-	-	-	-	0.00%
Sale of Assets	30,400	137,689	15,000	(122,689)	-89.11%
General Fund Balance Allocation	-	11,488,839	16,654,146	5,165,307	44.96%
Special General Fund Balance Allocation	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	5,905,080	16,960,877	22,062,868	5,101,991	30.08%
NET CHANGE IN FUND BALANCES	5,214,539	(11,488,839)	(16,654,146)	(5,165,307)	44.96%
Fund Balance, Beginning	22,832,894	22,011,098	18,457,576	(3,553,522)	-16.14%
Fund Balance, Ending	\$ 28,047,433	\$ 10,522,259	\$ 1,803,430	\$ (8,718,829)	-82.86%

FUND DESCRIPTIONS



GOVERNMENTAL FUNDS:

GENERAL FUND-Major The General Fund is a governmental fund. It is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in any other fund.

CAPITAL PROJECTS FUNDS-Major The Capital Projects Funds are governmental funds and established to account for capital projects. The projects included in the capital projects budget are intended to improve or expand the city infrastructure, provide for significant maintenance requirements, or provide for the acquisition of large pieces of equipment.

SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST) FUNDS-Major & Non Major This fund accounts for the Special Purpose Local Option Sales Tax Revenues and related expenditures for road improvements, public safety and capital asset maintenance in accordance with the voter approved sales tax referendum. SPLOST 2006 & 2012-Non Major, SPLOST 2018 & 2024 Major.

WARNER ROBINS PUBLIC FACILITIES AUTHORITY (WRPFA)-Major The WRPFA accounts for the 2018 revenue bonds and the related capital projects.

FUND DESCRIPTIONS CONTINUED



SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenue sources that are restricted or committed to expenditures for designated purposes only.

HOTEL/MOTEL EXCISE TAX FUND–Non Major This fund accounts for the levy and collection of excise tax upon hotels and motels. The excise tax is collected for the purposes of promoting conventions, tourism, and trade shows, while also providing funds to develop economic vitality in downtown areas. Currently, the city levies an 8% tax to local area hotels and motels.

MOTOR VEHICLE RENTAL EXCISE TAX FUND–Non Major This fund accounts for the levy and collection of excise tax upon motor vehicle rentals within the city. The city levies a 3% tax.

AMERICAN RESCUE PLAN ACT (ARPA) FUND This fund accounts for monies received as part of the American Rescue Plan Act.

FUND DESCRIPTIONS CONTINUED



PROPRIETARY FUNDS:

ENTERPRISE FUNDS ARE:

NATURAL GAS SYSTEM–Major The Natural Gas System is an enterprise fund. The Natural Gas Fund accounts for the operation of the City’s natural gas system for residents and businesses in the City and contiguous area in Houston County.

WATER AND SEWER SYSTEM–Major The Water and Sewer System is an enterprise fund. The Water and Sewer System Fund accounts for the operations of the City’s potable water and wastewater services to residents and business in the City and contiguous areas in Houston County and Peach County.

STORMWATER UTILITY–Major The Stormwater Utility is an enterprise fund. Stormwater Utility Funds accounts for the operation of the City’s stormwater utility system for residents and businesses in the City and contiguous area in Houston County.

SANITATION SYSTEM–Major The Sanitation System is an enterprise fund. The Sanitation System Funds accounts for the operation of the City’s sanitation services to residents and businesses in the City.

FUND DESCRIPTIONS CONTINUED



INTERNAL SERVICE FUNDS ARE:

WORKER'S COMPENSATION The Worker's Compensation Fund is an internal service fund. The Worker's compensation fund is used to account for worker's compensation services of the city's departments on a cost reimbursement basis.

GROUP HEALTH INSURANCE The Group Health Fund is an internal service fund. The Group Health Insurances Fund is used to account for the Group Health services of the city's departments on a cost reimbursement basis.

City of Warner Robins's Fund Structure

Governmental Funds

General Fund

Special Revenue Funds

- Bureau of Civic Affairs
- Hotel/Motel Tourism Allocation Board
- Motor Vehicle Rental Tax
- Community Development Block Grant (CDBG)
- Public Safety
- Recreation
- Tax Allocation District
- Grant Funds
- Municipal Court Technology Fund
- ARPA Fund
- Homeless Initiatives
- Parking District

Capital Projects

- Georgia Industrial Park (GIP) Infrastructure
- Warner Robins's Public Facilities Authority
- 2006 Special Purpose Local Option Sales Tax (SPLOST)
- 2012 Special Purpose Local Option Sales Tax (SPLOST)
- 2018 Special Purpose Local Option Sales Tax (SPLOST)
- 2024 Special Purpose Local Option Sales Tax (SPLOST)
- TSPLOST Peach County
- Parks & Recreation
- Visitor's Center

Component Unit

- Development Authority DBA Engage Warner Robins
- Downtown Development Authority of the City of Warner Robins

Proprietary Funds

Enterprise Funds

- Natural Gas System
- Water and Sewer System
- Stormwater Utility
- Sanitation System

Internal Service Funds

- Worker's Compensation
- Group Health Insurance

City of Warner Robins, GA
Summary of Budgets by Fund, Function and Activity
FY 2026

Fund/Function/Activity	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Tentative Budget	Dollar Variance	Percent Variance
General Fund					
General Government					
City Council	\$ 391,941	\$ 307,651	\$ 315,668	\$ 8,017	2.61%
Mayor's Office	522,523	510,869	423,646	(87,223)	-17.07%
Administrator's Office	1,075,135	1,211,526	1,577,977	366,451	30.25%
City Clerk	229,885	173,128	174,004	876	0.51%
General Admisistration	320,995	328,758	-	(328,758)	-100.00%
City Elections	40,961	-	59,700	59,700	100.00%
Finance	1,014,115	2,455,814	2,765,126	309,312	12.60%
Tax Administration	529,828	496,044	462,013	(34,031)	-6.86%
Purchasing	408,154	451,223	504,912	53,689	11.90%
Inventory & Receiving	324,388	303,356	284,538	(18,818)	-6.20%
Legal	666,251	673,835	645,272	(28,563)	-4.24%
Management Information Systems	1,297,469	1,532,127	2,486,111	953,984	62.27%
Human Resources	1,055,570	1,002,037	953,943	(48,094)	-4.80%
Risk Management	1,709,091	1,176,000	1,554,485	378,485	32.18%
Building & Grounds	1,487,231	1,853,582	1,922,897	69,315	3.74%
Planning & Engineering	479,401	583,248	933,018	349,770	59.97%
Records Management	261,505	252,138	270,291	18,154	7.20%
Customer Service	1,547,236	1,460,819	1,495,437	34,618	2.37%
General Administration Fees	208,436	220,000	220,000	-	0.00%
Total General Government	\$ 13,570,114	\$ 14,992,153	\$ 17,049,037	\$ 2,056,884	13.72%
Judicial					
Municipal Court	932,681	1,119,105	1,128,595	9,490	0.85%
Total Judicial	\$ 932,681	\$ 1,119,105	\$ 1,128,595	\$ 9,490	0.85%
Public Safety					
Police-Administration	2,109,725	2,585,628	2,770,046	184,418	7.13%
Police-Crime Control & Investigation	14,689,985	16,536,917	17,986,627	1,449,709	8.77%
Custody of Prisoners	20,587	60,000	76,457	16,457.00	27.43%
Police-Training	251,884	373,840	379,378	5,538	1.48%
Police-Special Detail Services	112,117	235,109	634,016	398,907	169.67%
Police Stations & Buildings	273,868	195,450	207,216	11,766	6.02%
Police-Crossing Guards	109,241	226,951	1,326	(225,625)	-99.42%
Police-Humane Services	672,899	747,845	665,456	(82,388)	-11.02%
Fire-Administration	651,352	866,610	1,097,002	230,392	26.59%
Fire-Suppression	11,229,685	12,447,305	14,216,447	1,769,142	14.21%

City of Warner Robins, GA
Summary of Budgets by Fund, Function and Activity
FY 2026

Fund/Function/Activity	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Tentative Budget	Dollar Variance	Percent Variance
Fire-Prevention	601,262	735,033	716,609	(18,424)	-2.51%
Fire-Training	574,102	636,551	428,304	(208,247)	-32.71%
Fire-Communications	55,147	200,250	104,250	(96,000)	-47.94%
Fire Stations & Buildings	99,614	154,000	176,000	22,000	14.29%
Total Public Safety	\$ 31,451,466	\$ 36,001,487	\$ 39,459,133	\$ 3,457,646	9.60%
Public Works					
Administration	405,300	496,022	488,836	(7,185)	-1.45%
Roadways & Walkways	2,169,481	3,974,386	4,116,348	141,961	3.57%
Grounds Maintenance	1,057,381	1,890,768	1,897,225	6,457	0.34%
Street Lights	1,013,816	984,000	1,000,000	16,000.00	1.63%
Traffic Engineering	394,681	465,482	682,091	216,609	46.53%
Vehicle Maintenance	975,070	1,316,931	1,349,277	32,346	2.46%
Total Public Works	\$ 6,015,728	\$ 9,127,590	\$ 9,533,777	\$ 406,189	4.45%
Recreation					
Administration	607,208	706,336	751,419	45,084	6.38%
Participants/Supervision	1,179,294	1,507,329	1,585,826	78,497	5.21%
Centers	571,476	298,470	306,435	7,965	2.67%
Golf Course	323,835	498,928	471,473	(27,455)	-5.50%
Sports Facility Athletic Field	26,772	84,000	79,800	(4,200)	-5.00%
Civic Center/Auditorium	15,421	18,100	27,000	8,900	49.17%
Senior Citizens Center	246,938	392,232	387,217	(5,016)	-1.28%
Tennis Facility	514	3,000	2,850	(150)	-5.00%
Cultural Services	-	-	156,250	156,250	0.00%
Total Recreation	\$ 2,971,457	\$ 3,508,395	\$ 3,768,270	\$ 103,625	2.95%
City Development					
Community Development	230	-	-	-	0.00%
Building Inspections	796,054	1,021,210	704,439	(316,772)	-31.02%
Economic Development **	863,736	1,308,753	1,623,650	314,897	24.06%
Planning & Zoning	190,092	222,050	230,191	8,140	3.67%
Code Enforcement	1,078,078	1,220,301	1,245,778	25,476	2.09%
Total City Development	\$ 2,928,190	\$ 3,772,314	\$ 3,804,057	\$ 31,742	0.84%
Total General Fund	\$ 57,869,637	\$ 68,521,045	\$ 74,742,869	\$ 6,065,575	8.85%

City of Warner Robins, GA
Summary of Budgets by Fund, Function and Activity
FY 2026

Fund/Function/Activity	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Tentative Budget	Dollar Variance	Percent Variance
Special Revenue Funds					
ARPA Fund-American Rescue Plan Act Grants					
Total ARPA Fund-American Rescue Plan Act Grants	\$ 2,100,681	\$ 5,200,000	\$ 5,924,978	\$ 724,978	13.94%
Warner Robins (WR) Redevelopment Agency	-	-	-	-	0.00%
Total W.R. Redevelopment Agency	\$ -	\$ -	\$ -	\$ -	0.00%
Development Authority of WR DBA Engage WR	44,508	56,000	135,944	79,944	142.76%
Total Development Authority of WR DBA Engage WR	\$ 44,508	\$ 56,000	\$ 135,944	\$ 79,944	142.76%
Public Safety-Condemned Fund	273,006	450,000	61,500	(388,500)	-86.33%
Total Public Safety-Condemned Fund	\$ 273,006	\$ 450,000	\$ 61,500	\$ (388,500)	-86.33%
Public Safety-Donations	62,196	23,500	20,500	(3,000)	-12.77%
Total Public Safety-Donations	\$ 62,196	\$ 23,500	\$ 20,500	\$ (3,000)	-12.77%
Hotel/Motel Tax	2,944,978	2,810,000	2,500,000	(310,000)	-11.03%
Total Hotel/Motel Tax	\$ 2,944,978	\$ 2,810,000	\$ 2,500,000	\$ (310,000)	-11.03%
Motor Vehicle Rental Tax	242,885	240,000	240,000	-	0.00%
Total Motor Vehicle Rental Tax	\$ 242,885	\$ 240,000	\$ 240,000	\$ -	0.00%
Recreation Activities	107,543	-	-	-	100.00%
Total Recreation Activities	\$ 107,543	\$ -	\$ -	\$ -	100.00%
Municipal Court Technology	1,222	10,000	20,000	10,000	100.00%
Total Municipal Court Technology	\$ 1,222	\$ 10,000	\$ 20,000	\$ 10,000	100.00%
Bureau of Civic Affairs	931,633	1,394,108	1,440,626	46,519	3.34%
Total Bureau of Civic Affairs	\$ 931,633	\$ 1,394,108	\$ 1,440,626	\$ 46,519	3.34%
Downtown Development Authority	-	-	-	-	0.00%
Total Downtown Development Authority	\$ -	\$ -	\$ -	\$ -	0.00%
Community Development Block Grant (CDBG)	694,744	520,000	595,380	75,380	14.50%
Total Community Development Block Grant (CDBG)	\$ 694,744	\$ 520,000	\$ 595,380	\$ 75,380	14.50%
Parking District	-	-	24,000	24,000	100.00%
Total Parking District	\$ -	\$ -	\$ 24,000	\$ 24,000	100.00%
Homeless Initiatives	-	-	-	-	100.00%
Total Homeless Initiatives	\$ -	\$ -	\$ -	\$ -	100.00%
Total Special Revenue Funds	\$ 7,403,397	\$ 10,703,608	\$ 10,962,929	\$ 259,321	2.42%

City of Warner Robins, GA
Summary of Budgets by Fund, Function and Activity
FY 2026

Fund/Function/Activity	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Tentative Budget	Dollar Variance	Percent Variance
Capital Project Funds					
Georgia Industrial Park (GIP) Infrastructure	-	-	-	-	0.00%
Total GIP Infrastructure	\$ -	\$ -	\$ -	\$ -	0.00%
2006 SPLOST	-	1,579	-	(1,579)	100.00%
Total 2006 SPLOST	\$ -	\$ 1,579	\$ -	\$ (1,579)	100.00%
2012 SPLOST	775,133	3,150,000	3,939,943	789,943	25.08%
Total 2012 SPLOST	\$ 775,133	\$ 3,150,000	\$ 3,939,943	\$ 789,943	25.08%
2018 SPLOST	9,316,471	10,050,000	14,103,464	4,053,464	40.33%
Total 2018 SPLOST	\$ 9,316,471	\$ 10,050,000	\$ 14,103,464	\$ 4,053,464	40.33%
2024 SPLOST	-	6,830,000	6,982,302	152,302	100.00%
Total 2024 SPLOST	\$ -	\$ 6,830,000	\$ 6,982,302	\$ 152,302	100.00%
Recreation Facilities Improvement Hotel/Motel	267,309	261,275	259,400	(1,875)	-0.72%
Total Recreation Facilities Improvement Hotel/Motel	\$ 267,309	\$ 261,275	\$ 259,400	\$ (1,875)	-0.72%
Visitor's Center	-	1,527,109	-	(1,527,109)	-100.00%
Total Visitor's Center	\$ -	\$ 1,527,109	\$ -	\$ (1,527,109)	-100.00%
WR Public Facilities Authority	1,312,275	233,486	-	(233,486)	-100.00%
Total WR Public Facilities Authority	\$ 1,312,275	\$ 233,486	\$ -	\$ (233,486)	-100.00%
Total Capital Project Funds	\$ 11,671,188	\$ 22,053,449	\$ 25,285,109	\$ 3,079,358	13.96%

City of Warner Robins, GA
Summary of Budgets by Fund, Function and Activity
FY 2026

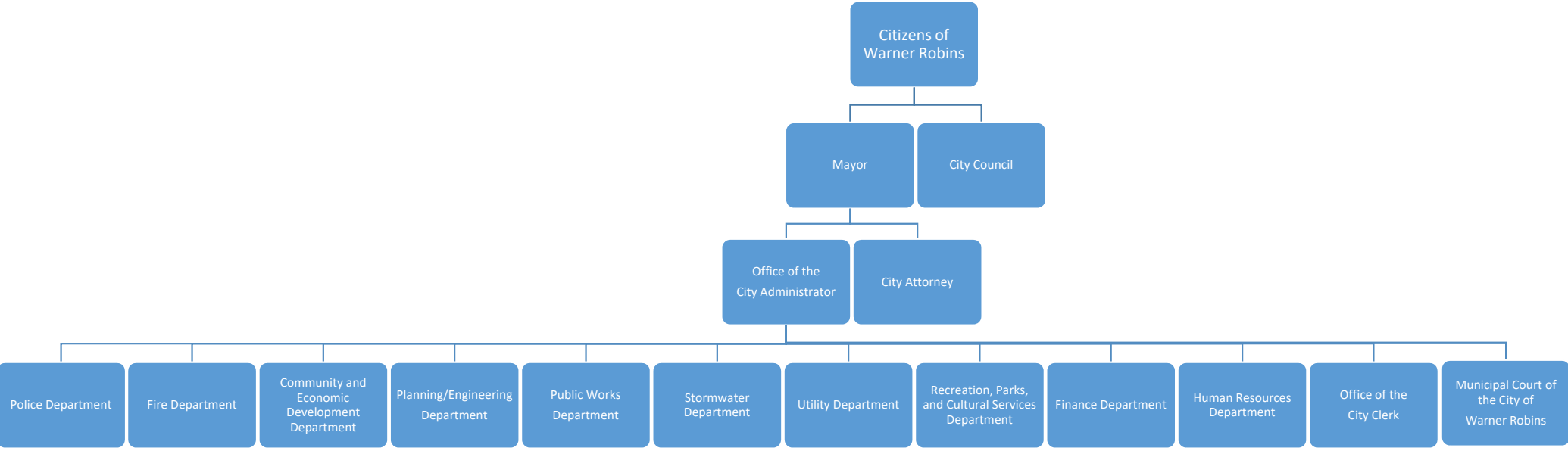
Fund/Function/Activity	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Tentative Budget	Dollar Variance	Percent Variance
Enterprise Funds					
Sanitation					
Administration	9,769,385	9,816,800	10,243,740	426,940	4.35%
Total Sanitation	\$ 9,769,385	\$ 9,816,800	\$ 10,243,740	\$ 426,940	4.35%
Water & Sewer					
Administration	8,938,551	11,237,917	11,693,513	455,596	4.05%
Sewage Collections & Disposal	5,709,722	3,922,039	4,225,424	303,385	7.74%
Water Distribution	7,225,376	6,182,791	6,696,189	513,398	8.30%
Transfers to Other Funds	1,895,506	1,895,508	1,895,506	(2)	0.00%
Total Water & Sewer	\$ 23,769,155	\$ 23,238,255	\$ 24,510,632	\$ 1,272,377	5.48%
Natural Gas					
Administration	15,158,211	19,863,312	28,857,476	8,994,164	45.28%
Transfers to Other Funds	2,320,716	2,320,716	2,320,716	-	0.00%
Total Natural Gas	\$ 17,478,927	\$ 22,184,028	\$ 31,178,192	\$ 8,994,164	40.54%
Stormwater					
Administration	3,536,362	3,223,139	2,940,048	(283,092)	-8.78%
Total Stormwater	\$ 3,536,362	\$ 3,223,139	\$ 2,940,048	\$ (283,092)	-8.78%
Total Enterprise Funds	\$ 54,553,829	\$ 58,462,222	\$ 68,872,612	\$ 10,410,389	17.81%
Total All Funds *	\$ 131,498,051	\$ 159,740,324	\$ 179,863,519	\$ 20,123,195	12.60%

*includes \$ rounding for FICA

**includes Family Connection



Organizational Section



Per City Code Sec. 2.54(c) and 2-91 pending approval of FY26 Budget Ordinance



City Government FUNCTION AND COMPOSITION

The City of Warner Robins is governed under a mayor and city council form of government. Serving as the legislative branch, the City's charter provides that this authority rest with the Mayor and six City Council Members who are primarily responsible for the execution of the ordinances, resolutions, rules and regulations that are essential for the effective administration and well-being of the city as a whole. The Mayor is elected at large to serve a term of four years. Each council member is also elected by post to serve a four-year term, with two council members elected to serve at large and the remaining four elected to serve each of the four council posts. The terms of office are staggered to allow for the election of three council members in every odd year, resulting in an election occurring every two years for the City of Warner Robins.

Mayor and City Council Meetings are held on the first and third Monday of each month immediately following Pre-Council in the council chambers located in the City Hall. All meetings are open to the public to the extent required by law. Special meetings may be called at other times by Mayor and City Council. At all meetings, a majority of the entire membership constitutes a quorum.

The current members and their respective terms of office along with their principal occupation are as follows:

Name	Title	Expiration of Term	Principal Occupation
LaRhonda W. Patrick	Mayor	12/31/2025	Mayor
Derek Mack	Post 1 Council Member	12/31/2025	Aircraft Logistics Specialist
Charlie Bibb	Post 2 Council Member	12/31/2027	Electronic Technician
Keith Lauritsen	Post 3 Council Member	12/31/2025	Elementary Principal
Kevin Lashley	Post 4 Council Member	12/31/2027	Project Manager
Clifford Holmes	Post 5 Council Member	12/31/2025	Retired Educator
Larry Curtis	Post 6 Council Member	12/31/2027	Retired

— Mayor —

LaRhonda W. Patrick 16th Mayor of Warner Robins

It has been an incredible honor to serve as your Mayor over the past three years. As I near the end of my first term, I can say with certainty—we are just getting started! The momentum we have built together is setting Warner Robins on a path for lasting success, and I am grateful for your unwavering support throughout this journey.

Warner Robins is a city on the rise, providing the perfect environment for businesses and families to **Take Flight!** We are committed to fostering a business-friendly atmosphere where both hometown entrepreneurs and national brands can thrive. With efficient city services and a strong local economy, our city is the perfect home base for success.

When I took office in 2022, I set out on a bold mission to propel Warner Robins into an innovative future. With the dedication of our City Council and the hard work of our residents, we have already made historic progress—progress that will outlast all of our terms in office. Some of our most impactful achievements include:

- Acquired over 70% of Commercial Circle
- Vietnam Veteran's Memorial
- Haven Hope House Homeless Shelter

These accomplishments reflect the power of a united community working toward a shared vision. And while we celebrate how far we've come, we know the work is not yet finished. The future of Warner Robins is brighter than ever, and together, we will continue to soar to new heights.

Now is the time to **Take Flight!** I invite you to be part of our thriving community—whether as a business leader, resident, or partner in progress. Thank you for your commitment to Warner Robins and for allowing me the privilege of serving as your Mayor.



Warner Robins *City Council*

DEREK MACK, POST 1



CHARLIE BIBB, POST 2



KEITH LAURITSEN, POST 3



KEVIN LASHLEY, POST 4

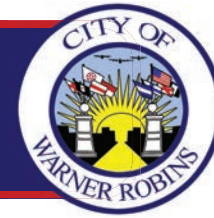


CLIFFORD HOLMES, POST 5



LARRY CURTIS, POST 6

2025 OFFICIAL MAYOR AND CITY COUNCIL SCHEDULE



Monday, January 6
 Tuesday, January 21
 Monday, February 3
 Tuesday, February 18
 Monday, March 3
 Monday, March 17
 Monday, April 7
 Monday, April 21
 Monday, May 5
 Monday, May 19
 Monday, June 2
 Monday, June 16
 Monday, July 7
 Monday, July 21
 Monday, August 4
 Monday, August 18
 Tuesday, September 2
 Monday, September 15
 Monday, October 6
 Monday, October 20
 Monday, November 3
 Monday, November 17
 Monday, December 1
 Monday, December 15

PRE-COUNCIL MEETINGS

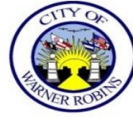
4:30PM prior to each Council Meeting in the Carolyn Robbins Conference Room.

COUNCIL MEETINGS

- Held the FIRST & THIRD Monday of each month unless otherwise noted.
- City Council meetings begin immediately following Pre-Council.

2025 HOLIDAY CALENDAR

Wednesday, January 1, 2025	New Year's Day
Monday, January 20	MLK Day
Monday, February 17	President's Day
Monday, May 26	Memorial Day
Wednesday, June 19	Juneteenth
Thursday, July 4	Independence Day
Monday, September 1	Labor Day
Monday, October 13	Columbus Day
Tuesday, November 11	Veteran's Day
Thursday, November 27	Thanksgiving
Friday, November 28	Thanksgiving
Thursday, December 25	Christmas
Friday, December 26	Christmas
Thursday, January 1, 2026	New Year's Day



City of Warner Robins
Boards, Authorities, Commissions and Committees

	Name	Active Status: Yes: Y No: N
1	Planning & Zoning Commission	Y
2	Finance Committee	Y
3	Neighborhood Committee	Y
4	Administrative Law Judge	Y
5	Warner Robins Building Authority	N
6	Community Development Block Grant (CDBG) Public Service Review Committee	Y
7	Warner Robins Convention & Visitors Bureau (CVB)	Y
8	Historic Preservation Commission	Y
9	Insurance Committee	Y
10	Keep Warner Robins Beautiful Board (KWRB)	Y
11	Pension Committee	N
12	Warner Robins Recreation Advisory Board	N
13	Senior Citizens Advisory Committee	N
14	Warner Robins Redevelopment Authority (RDA)	N
15	G-Ramp Board	N
16	Downtown Development Authority (DDA)	Y
17	Engage Warner Robins	Y
18	Warner Robins Public Facilities Authority (WRPFA)	Y
19	Warner Robins Housing Authority (WRHA)	Y
20	Veterans Issues Board	Y
21	Events Board	Y
22	Public Safety Committee	Y
23	Citizens Advisory Board	N
24	Operating Efficiency Board	Y
25	Parks and Recreation Advisory Board	Y
26	Blight Task Force	N
27	Clergy Task Force	Y

Warner Robins

Quick Facts



Founded: September 1, 1942

Geography: Warner Robins, located in Houston and Peach Counties, is approximately 20 miles south of Macon and 100 miles south of Atlanta and lies in the central part of the state of Georgia. It is primarily located in the northern part of Houston County, about halfway between Macon and Perry, Ga.

Slogan: International City. This slogan was officially adopted by Mayor and City Council in 1968 due to the diversity of the city inhabitants. Warner Robins enjoys the privilege of being included in the ranks along with other cities as one of the most diverse cities not only in the state of Georgia but around the nation.

Warner Robins Air Force Base: The City of Warner Robins is proud to be the home of Warner Robins Air Force Base, the source of its humble beginnings. Warner Robins Air Force Base is a major U.S. Air Force maintenance and logistics complex that was founded as the Warner Robins Air Depot in 1942, and is located just east of the City limits. It is the largest industrial complex in the state of Georgia. As a result, Warner Robins Air Force Base has become a hub for various aerospace and technology companies, who have facilities in and around Warner Robins. In addition, due to the base's presence, Warner Robins is home to many former military personnel who have settled and are working in the area. The base expansions continue to have an on-going positive impact on the growth of the City's economy as a whole, allowing it to realize year-over-year gains.

Official Motto: Warner Robins' official motto is **Every Day In Middle Georgia Is Air Force Appreciation Day (EDIMGIAFAD)**. This motto was created to express appreciation for the Warner Robins Air Force Base's presence.

Government: Warner Robins is governed by a Mayor and 6 City Council members, four of whom are elected by post or district and two of whom are elected at-large.

Warner Robins

Quick Facts

Continued

Demographics: Warner Robins, GA

Population	Median Income	Labor Force	Median Age ¹	Unemployment Rate ²
2021 81,446	\$58,379	87,382	33.5	3.7%
2020 80,324	\$50,954	85,034	33.5	5.3%
2019 77,617	\$51,779	88,294	33.5	3.9%

Ethnicity:

White alone, 49.7%

Black or African American alone, 40.2%

American Indian and Alaska Native alone, 0.4%

Asian alone, 4.9%

All Other, 4.8%

Culture:

- Little League Southeast Regional Tournament
- "Every Day in Middle Georgia is Armed Forces Day"
- Independence Day Celebration

Recreation:

- 14 Public Parks
- 2 Golf Clubs
- 1 Senior Center

Points of Interest:

- Museum of Aviation
- Historic Depot Row
- Warner Robins Little Theatre
- Rigby's Entertainment Complex and Water World

Major Venues:

- North Houston Sports Complex

Warner Robins

Quick Facts

Continued

Print Media:

- The Telegraph
- The Sun
- Houston Home Journal

Television Stations:

- 13 WMAZ – CBS
- 29 WMUM– PBS
- 41 WMGT– NBC
- 45 WGNM – CTN
- 24 WGXA – FOX

Radio Stations:

- 22 FM Stations
- 10 AM Stations

Colleges and Universities:

- Central Georgia Technical College
- Fort Valley State University
- Georgia College & State University
- Georgia Military College
- Mercer University
- Middle Georgia State University
- Georgia Tech University

Schools:

- Public: 13 elementary
- Public: 4 middle schools
- Public: 4 high schools
- Private: 3

Hospitals:

- Houston Medical Center
- Adult Behavioral Health, Houston County Hospital

Transportation:

- Interstate highways: I-75
- State highways: U.S.129
- Other roads: Ga State Route 247 and Ga State Route 96

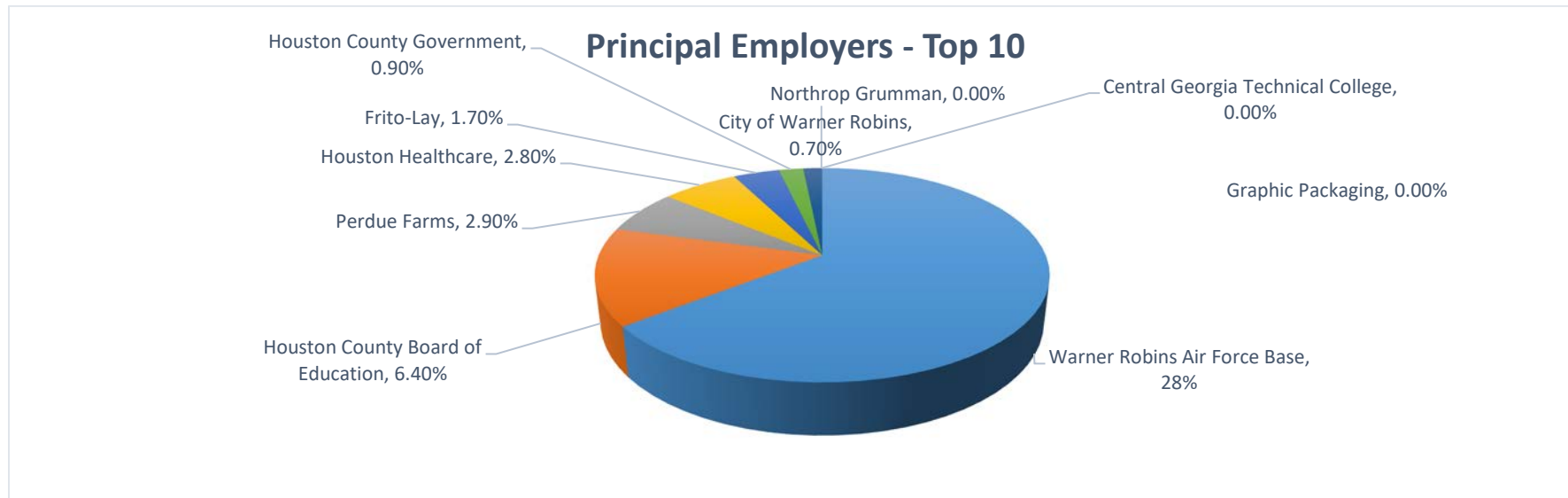
Warner Robins

Quick Facts

Continued

Principal Employers - Top 10

Employer	Employees	Rank	Percent of Total City Employment
Warner Robins Air Force Base	24,500	1	28%
Houston County Board of Education	5,632	2	6.40%
Perdue Farms	2520	3	2.90%
Houston Healthcare	2475	4	2.80%
Frito-Lay	1512	5	1.70%
Houston County Government	762	6	0.90%
City of Warner Robins	648	7	0.70%
Northrop Grumman	552	8	<0.1%
Central Georgia Technical College	540	9	<0.1%
Graphic Packaging	344	10	<0.1%



Warner Robins

Quick Facts

Continued

Property Tax Rates: Last Five Fiscal Years

	<u>State</u>	<u>City</u>	<u>Houston County</u>	<u>School District</u>	<u>Total Mill Levy</u>
2025	0.000	8.953	8.501	11.719	29.173
2024	0.000	9.980	9.561	13.183	32.724
2023	0.000	9.980	9.810	13.183	32.973
2022	0.000	9.980	9.935	13.183	33.098
2021	0.000	9.980	9.935	13.297	33.312
	<u>State</u>	<u>City</u>	<u>Peach County</u>	<u>School District</u>	<u>Total Mill Levy</u>
2025	0.000	7.669	11.382	14.500	33.551
2024	0.000	8.874	12.186	14.500	35.560
2023	0.000	8.890	12.441	14.479	35.810
2022	0.000	8.926	14.403	16.819	40.148
2021	0.000	8.660	14.403	16.905	39.968

Financial Policies

CITY OF WARNER ROBINS, GA

FINANCIAL POLICIES

TAXATION AND OTHER REVENUE

Property tax.

The mayor and council, by ordinance, may assess, levy, and collect an ad valorem tax on all real and personal property within the corporate limits of the city that is subject to taxation by the state and county. This tax is for the purpose of raising revenues to defray the costs of operating the city government, providing governmental services, for the repayment of principal and interest on general obligations, and for any other lawful public purpose as determined by the mayor and council in their discretion.

Millage rate; due dates; payment methods.

- (a) The mayor and council shall, by ordinance, establish a millage rate for municipal ad valorem taxes and a due date; and in what length of time these taxes must be paid.
- (b) The mayor and council, by ordinance, may provide for the payment of these taxes by installments or in one lump sum, as well as authorize the voluntary payment of taxes prior to the due date and provide for interest on late installments.

Occupation and business taxes.

The mayor and council, by ordinance, shall have the power to levy any occupation or business taxes as are authorized by state law. These taxes may be levied on individuals, partnerships, and corporations who transact business in the city or who practice or offer to practice any profession or calling therein to the extent such persons have a constitutionally sufficient nexus to the city to be so taxed. These taxes may be levied and imposed on a fixed rate or gross receipts basis or any combination thereof. The mayor and council may classify businesses, occupations, professions, or callings for the purpose of these taxes in any manner as is reasonable, and payment of these taxes may be compelled as provided in this charter or by ordinance.

Licenses; permits; fees.

The mayor and council, by ordinance, shall have the power to require any individuals, partnerships, or corporations who transact business in the city or who practice or offer to practice any profession or calling therein to obtain a license or permit for these activities from the city and to pay a reasonable fee for the license or permit where the activities are not now regulated by state law in such a way as to preclude city regulation. These fees may reflect the total cost to the city of regulating the activity and, if unpaid, shall be collected as provided by this charter or by ordinance. The mayor and council, by ordinance, may

establish reasonable requirements for obtaining or keeping licenses as the public health, safety, and welfare necessitates, including but not limited to denial or revocation for any violation of federal or state law or city ordinances involving the operation of the licensed business.

Service charges.

The mayor and council, by ordinance, shall have the power to assess and collect fees, charges, and tolls for water, sewer, sanitary, and health services or for any other services rendered within or without the corporate limits of the city. If unpaid, these charges or fees shall be collected as provided in this charter or by ordinance.

Special assessment.

The mayor and council, by ordinance, shall have the power to assess and collect the costs of constructing, reconstructing, widening, or improving any public way, street, sidewalk, curbing, gutters, sewers, drainage structures, or other utility mains and appurtenances from the abutting property owners under any terms and conditions as are reasonable. If unpaid, these charges shall be collected as provided in this charter or by ordinance.

Interpretation; other taxes.

This city shall be empowered to levy any other tax as may be authorized now or hereafter by state law and the specific mention of any right, power, or authority in this charter shall not be construed as limiting in any way the general powers of this city to govern its local affairs.

Collection of delinquent taxes and fees.

The mayor and council, by ordinance, may provide generally for the collection of delinquent taxes, fees, or other revenue due the city under this charter or general state law by whatever reasonable means as are not precluded by general state law. This shall include providing for the dates when the taxes, fees, or other revenues are due; late penalties or interest; issuance and execution of FiFa's; creation and priority of liens; making delinquent taxes, fees, and other revenues personal debts of the persons required to pay the taxes, fees, or other revenues imposed; revoking city licenses for failure to pay city taxes, fees, or other revenues; allowing exceptions for hardship; providing for the assignment or transfer of executions and collection of transferred executions; and providing for the billing and collecting of principal, interest, and costs of delinquent executions as an addition to and a part of the annual ad valorem tax bill.

Collection of delinquent water bills.

- (a) The mayor and council may enforce the collection of delinquent rents and charges for products and services, such as water, sewerage, and sanitation services, by execution to be issued by the city clerk against the owners of the premises and such other persons as may be liable therefor, when such rents and charges are due and remain unpaid for a period of 20 days. The said execution shall become a lien upon the premises when recorded in the general execution docket of Houston County, Georgia, and shall be collected as a lien for city taxes.
- (b) The mayor may, at his or her discretion, cause the sales or services to present or subsequent owners to be discontinued until the unpaid rents or charges are paid, or take other steps deemed necessary to collect the delinquent rents or charges.

BORROWING AND INDEBTEDNESS

General obligation bonds.

The mayor and council shall have the power to issue bonds for the purpose of raising revenue to carry out any project, program, or venture authorized under this charter or the general laws of the state. This bonding authority shall be exercised in accordance with the laws governing bond issuances by municipalities in effect at the time the issue is undertaken.

Determination of millage necessary to retire proposed bonded indebtedness.

At a regular meeting of the city council held at least 15 days and not more than 45 days prior to any election within the city in which there shall be submitted to the electors of the city the question of whether the city shall incur additional bonded indebtedness, the mayor and council shall determine what millage is necessary to retire the bonded indebtedness proposed to be incurred by the city. Such action of the mayor and council shall be recorded upon the minutes of the meeting.

Revenue bonds.

Revenue bonds may be issued by the mayor and council as general law now or hereafter provides. These bonds are to be paid out of any revenue produced by the project, program, or venture for which they were issued.

Refunding revenue bonds.

- (a) The City of Warner Robins, acting through its governing body, may exercise all powers granted to municipalities under Article 3 of Chapter 82 of Title 36 of the O.C.G.A., the "Revenue Bond Law," as amended, and is hereby further authorized to refund any outstanding revenue bonds by the issuance of revenue refunding bonds in an amount not greater than the aggregate of principal and interest to the date of redemption and redemption premiums on the revenue bonds to be refunded. Said revenue refunding bonds may be issued at any time not more than 15 years prior to the date that the refunded bonds are to be retired, either at maturity or pursuant to a call for redemption or both. Pending the retirement of the revenue bonds being refunded, the city shall deposit a sufficient portion of the proceeds of such revenue refunding bonds, together with any other legally available funds, in escrow to pay principal, interest, and redemption premiums on the revenue bonds to be refunded, and some or all money so deposited may be invested in direct obligations of the United States of America or any of its agencies or in obligations guaranteed as to principal and interest by the United States of America. In determining the sufficiency of such deposit, the city may include interest to be received on such investments.
- (b) The city shall, upon depositing in escrow the proceeds of any revenue refunding bonds hereunder, enter into an agreement with the bank holding such deposit. Said agreement shall require said bank, among other things, to hold the investments and liquidate the same without further instructions from the city when necessary to pay principal, interest, and redemption premiums on the revenue bonds refunded and may require such bank to publish on behalf of the city one or more notices of redemption of the revenue bonds to be refunded.

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- (c) The validity of revenue refunding bonds issued hereunder may be determined by proceedings in the Superior Court of Houston County, Georgia. Such proceedings shall be brought and conducted, may be intervened in, may be appealed from in the same manner, and shall have the same effect as is provided in the Revenue Bond Law. If the aforementioned agreement governing the deposit of revenue refunding bond proceeds is attached as an exhibit to the resolution authorizing said revenue refunding bonds, the court upon validation shall determine the validity of said agreement as well as the validity of said revenue refunding bonds.
- (d) Such revenue refunding bonds shall constitute investment securities under Title 11 of the O.C.G.A., the "Uniform Commercial Code," but no financing statement nor continuation statement need be filed to protect or perfect the interest of the holders of said revenue refunding bonds in the revenues pledged to their payment. Such revenue refunding bonds may be secured by a pledge of all or any portion of the revenues to be derived from the operation of one or more revenue-producing facilities of the city, after payment of the reasonable and necessary expenses of operation and maintenance, and such revenues need not be limited to revenues pledged to the revenue bonds refunded. Revenue refunding bonds shall not be payable from or charged upon any funds other than the revenues pledged to the payment thereof, nor shall the city be subject to any pecuniary liability thereon. No holder or holders of any such revenue refunding bonds shall ever have the right to compel any exercise of the taxing power of the city to pay any such revenue refunding bonds or the interest thereof, nor to enforce payment thereof against any property of the city; nor shall any such bonds constitute a lien upon any property of the city. Each bond issued under this section shall contain a recital setting forth the substance of this subsection.
- (e) Revenue refunding bonds issued hereunder or the resolution providing for their issuance may contain such provisions for the security of said revenue refunding bonds as the governing body may determine, including such covenants and rights to a receiver upon default as are provided for in the Revenue Bond Law, and may be issued in one or more series; may be sold in such manner; may bear such date or dates; may mature at such time or times not exceeding 40 years from their respective dates; may bear interest at such rate or rates not exceeding 9 percent per annum and payable at such time or times; may be payable in such medium of payment at such place or places; may be in such denomination or denominations; may be in such form either coupon or registered; may carry such registration, conversion, and exchangeability privileges; may be subject to such terms of redemption with or without premium; may be declared or become due before the maturity date thereof; may be executed in such manner; and may contain such terms, covenants, assignments, and conditions as the resolution or resolutions authorizing the issuance of such bonds may provide. All bonds issued under this section bearing the signature of officers in office on the date of the signing thereof shall be valid and binding, notwithstanding that before the delivery thereof, and payment therefor, such officers whose signatures appear thereon shall have ceased to be officers of the municipality issuing the same. Pending the preparation of the definitive bonds, interim receipts, in such form and with such provisions as the governing body may determine, may be issued to the purchaser or purchasers of bonds to be issued under this section. Said bonds shall be and are hereby declared to be nontaxable for any and all purposes.
- (f) This section shall be deemed cumulative and not in lieu of all other laws granting bond authority to the city and shall provide an additional but nonexclusive means of refunding revenue bonds of the city, regardless of the law under which the revenue bonds shall have been issued.

Short-term notes.

The city may issue short-term notes as now or hereafter provided by general state law.

FINANCIAL POLICY

Purpose.

The purpose of the statement of financial policy of the city is to serve as a foundation for long-term and short-term fiscal planning, to facilitate decision making, and to provide direction to the city council and city staff for handling the city's day-to-day financial business. Because of the broad and diverse nature of the city's departments, committees, and blended component units, having written defined financial policies minimizes the risk of developing conflicting or inconsistent goals and objectives which could have a negative impact on the overall financial condition of the city.

Fiscal year.

The mayor and council shall establish a fiscal year for the city and all its agencies by ordinance unless otherwise provided by state or federal law.

Municipal budget policy.

- (a) The mayor and council shall annually appropriate, by ordinance, the funds necessary to operate all the various agencies and departments and to meet the current expenses of the city for the next fiscal year. The mayor and council shall comply with all state laws applicable to budget hearings, public notices, public inspection of budget documents, and budget adoption.
- (b) The mayor and council shall not appropriate funds for any given fiscal year which, in aggregate, exceed a sum equal to the amount of unappropriated surplus expected to have accrued in the city treasury at the beginning of the fiscal year, together with an amount not greater than the total municipal receipts from existing revenue sources anticipated to be collected in the fiscal year, less refunds as estimated in the budget report and amendments thereto.
- (c) All appropriated funds, except for the mandatory appropriations required by law and those required to meet contractual obligations or the continued appropriation and authorization of state or federal grants, remaining unexpended and not contractually obligated at the expiration of the municipal appropriations ordinance shall lapse.
- (d) All state or federal funds received by the city are hereby continually appropriated in the exact amounts and for the purposes authorized and directed by the state or federal government in making the grant.
- (e) The adoption of an annual budget for the next fiscal year shall not in itself constitute specific approval for the expenditures identified therein which shall be subject to the requirements of Section 6.41 of this charter.
- (f) The appropriation for each department, office, bureau, board, commission, function, or line item for which appropriation is made shall be for a specific amount of money, and no appropriation shall allocate to any object the proceeds of any particular tax or a part or percentage thereof.

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- (g) The mayor shall submit to the council at least six weeks prior to the start of the municipal fiscal year a budget message and a budget report. The mayor shall submit to the council at least 60 days prior to the start of the fiscal year a draft of the recommended municipal appropriations ordinance in a form and manner as may be prescribed by ordinance, which shall provide for the appropriation of funds necessary to operate all the various departments and to meet the current expenses of the city for the next fiscal year.
 - (h) Each municipal appropriations ordinance, now in force or hereafter adopted with all amendments as are adopted from time to time, shall continue in force and effect for the next fiscal year after adoption and it shall then expire except for any mandatory appropriations required to meet contractual obligations or the continued appropriation and authorization of state or federal grants.
 - (i) In addition to the appropriations made by the municipal appropriations ordinance and amendments thereto, the mayor and council may make additional appropriations in the same manner as herein provided, which shall be known as supplementary appropriations ordinances, provided that no supplementary appropriation shall be made unless there is an unappropriated surplus in the city treasury or the revenue necessary to pay the appropriation has been collected into the general fund of the city treasury as provided by law. In no event shall a supplementary appropriations ordinance continue in force and effect beyond the expiration of the municipal appropriations ordinance in effect when the supplementary appropriations ordinance was adopted and approved.
 - (j) The city shall finance all current expenditures with current revenues and shall avoid budgetary procedures that balance current expenditures through the obligation of future resources. The city shall avoid using short-term financing to meet operating budget requirements.
 - (k) The budgets of all governmental funds, general revenue, special revenue, and capital project must be balanced. Budgets for proprietary funds, such as enterprises and internal service, shall be prepared to establish fees and charges and to maintain managerial control.
 - (l) The city budget shall be adopted at the legal level of control, which is the fund or department level, as such expenditures may not exceed the total for any department within a fund.
 - (m) Transfers of appropriations within a department shall require the approval of the mayor. Transfers of appropriations between departments or funds, an increase in personal services appropriations, or an increase in the level of authorized positions shall require approval of the mayor and council.
 - (n) Department directors and elected officials are directed to operate within budget limitations to prevent emergency situations.
 - (o) The city shall maintain a budgetary accounting control system to ensure adherence to the adopted annual budget and shall prepare timely financial reports comparing actual revenues and expenditures with budgeted amounts.
 - (p) All budgets shall be adopted on a basis of accounting consistent with generally accepted accounting principles as applicable to governments, including all relevant Government Accounting Standards Board (GASB).
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Fund balance policy for all funds of the city.

- (a) The city shall maintain a prudent level of financial resources to protect against disruptions of city provided services due to temporary revenue shortfalls, unpredicted one-time expenditures, natural disasters, or emergencies, and to maintain sufficient working capital and cash flow to meet current financial needs at all times.
- (b) The city's definition of fund balance for its governmental fund types shall conform to generally accepted accounting principles as applicable to governments, including all relevant GASB.
- (c) In accordance with GASB 54, the city's fund balance classifications and definitions are:
 - (1) Assigned - financial resources whose use is restricted by management based on the intended use of those resources per the governing authority of the city;
 - (2) Committed - financial resources whose use is restricted by action of the governing authority of the city which will remain binding unless removed in the same manner creating the restriction;
 - (3) Nonspendable - financial resources that will never convert to cash, that will not convert to cash soon enough to affect the current period, or that must be maintained intact pursuant to legal or contractual requirements;
 - (4) Restricted - financial resources that are subject to externally enforceable legal restrictions such as debt covenants, federal or state grant requirements, private donors and contributors, or other governmental entities; and
 - (5) Unassigned - any residual net resources available after consideration of nonspendable, restricted, committed, or assigned fund balance.
- (d) The city's general fund may maintain all five components of fund balance.
- (e) The lowest level of fund balance classification for the city's special revenue funds shall be committed fund balance. A committed fund balance shall be used first when paying expenses, unless the expense is for purchases which were listed as being used from restricted fund balance classification.
- (f) The lowest level of fund balance classification for the city's capital project funds shall be assigned fund balance for the funding of specific projects. An assigned fund balance shall be spent first, unless the expenditures are tied to a restricted fund balance amount. Once a project is completed, any fund balance remaining shall be transferred back to the funds which were the original funding source.
- (g) By their nature, any debt service funds shall only classify fund balances as nonspendable or restricted. When debt expenses are paid, the city shall use restricted fund balances first. All debt services funds shall maintain a fund balance at a level to retire the debt. Once all debt is retired or the fund balance is sufficient to retire all remaining debt, any remaining fund balance shall be transferred to other city funds or projects as directed by the governing authority.
- (h) The city shall maintain as an ending unassigned fund balance for its general fund at least three months of its prior fiscal year's actual general fund operating expenditures as reflected in the city's most recent annual audit report.

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- (i) General fund unassigned fund balances which exceed the minimum level established by this section may be appropriated by the city council for nonrecurring capital projects, equipment, or other operating uses.
 - (j) Should the general fund's unassigned fund balance fall below the minimum targeted level as defined in this section, the governing authority of the city must approve and adopt a plan to restore the general fund's unassigned fund balance to its target level within a 24-month period. If due to severe financial hardship of the city, the general fund's unassigned fund balance cannot be restored within this period, the governing authority shall establish a different time period.
 - (k) The city's governing authority shall avoid the appropriation of the general fund's unassigned fund balance for recurring operating or capital expenditures unless there is some extraordinary, nonrecurring event which would require the appropriation in order to meet the needs of the citizenry or an emergency.
 - (l) The city shall classify its enterprise funds' net assets as restricted, unrestricted, or invested in capital assets. The city's unrestricted net assets of all of its enterprise funds should be sufficient to cover operating expenses and infrastructure replacements. Unrestricted net assets shall be spent first, unless the expense was for a restricted asset.

Revenue administration policy.

- (a) The city shall strive to maintain a diversified and stable revenue stream to protect against short-term fluctuations in any single revenue source.
- (b) The city shall estimate its revenues by an objective analytical process in a prudent manner.
- (c) The city shall follow a policy of paying for services with user charges where practical to reduce the reliance on taxes and other general revenue sources.
- (d) The city shall seek public and private grants, contracts, and other outside sources of revenues for funding projects where appropriate.
- (e) The city shall establish the levels of all user charges based on an analysis of the cost of providing services. User charges shall be evaluated periodically.
- (f) The city shall set fees for each enterprise and internal service fund at a level that fully supports the total direct and indirect costs of the fund.
- (g) The city shall not set user fees for its enterprise funds which result in extra income to be used to subsidize the services of any governmental fund.

Accounting and auditing policy.

- (a) Audits of all funds of the city shall be in compliance with generally accepted audit standards as issued by the Auditing Standards Board of the American Institute of Certified Public Accountants and Government Auditing Standards as issued by the Comptroller General of the United States.
 - (b) The city's annual financial report shall be prepared in accordance with generally accepted accounting principles as issued by the Financial Accounting Standards Board of the American Institute of Certified Public Accountants and with generally accepted governmental accounting principles as issued by the Governmental Accounting Standards Board.
 - (c) The city shall maintain accurate records of all assets to ensure a high degree of stewardship for public property.
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- (d) The city shall maintain an ongoing system of financial reporting to meet the needs of the mayor and council, department directors, and the general public. The reporting system shall provide for budgetary control, for monitoring of the cost of providing services, and for comparative analysis.

Debt policy.

- (a) The city's direct general obligation indebtedness shall conform to limits contained in the Constitution of the State of Georgia.
- (b) The city shall confine long-term indebtedness to capital improvement projects.
- (c) The city shall strive to not use short-term debt for funding current operations.
- (d) The city shall use approved general obligation debt to fund general purpose public improvements which cannot be financed from current revenues, available general fund balances, or other current sources of capital financing.
- (e) Long-term financing of the city's enterprise funds shall be used only when revenues of the debt-issuing fund are sufficient to satisfy operating expenses and debt service requirements.

Investment policy and cash management.

- (a) The city shall maintain a conservative program of investing all funds under the direction of the mayor.
- (b) The city investment program shall comply with all state and federal laws, rules, and regulations for investing public funds and with safekeeping and security requirements.
- (c) The city's investment program shall be operated based on the principles of safety, liquidity, and return on investment as follows:
 - (1) Principal is protected from loss with secure investment practices and collateralization;
 - (2) Investments are readily convertible to cash when needed without incurring principal losses; and
 - (3) Earning yields are maximized without diminishing the above principles.
- (d) The city shall ensure that all public funds are collateralized in accordance with state and federal law, thereby guaranteeing the safety of public deposits. The city shall establish administrative procedures to maintain such pledged collateral and shall utilize pooled collateral systems provided by the state and by local depositories when possible.
- (e) The city shall periodically reevaluate its banking services and shall initiate competitive negotiation and bidding processes, if deemed necessary. The process shall include the development of a request for proposals requesting quotations for banking services, services fees, and earning rates available. Selection of a bank for banking services shall be based on receiving the most efficient and cost-effective proposals.

Monetary receipt policy.

- (a) The policy of the city is that all liquid monetary assets are properly, completely, and timely accounted for on a daily basis. It is the duty of the city's elected officials, management, and employees to the citizens of the city to ensure that all monetary assets received by the city are recorded for occurrence and completeness, physically secured, controlled, deposited, and allocated to the city's general ledger accounts in a timely and efficient manner. Liquid monetary assets are defined as cash, checks, credit card payments, electronic payments, automated clearinghouse, or wire payments.
- (b) The purpose of this policy is:
 - (1) To maximize the revenue accruing to the city through the investment of city funds and any trust funds to the extent allowed by law, ordinance, and contract;
 - (2) To minimize the clerical efforts required to handle, process, and account for all moneys received;
 - (3) To maximize the accountability of moneys received by the city; and
 - (4) To require that all monetary assets received by offices of the city, or any of its related entities, shall be deposited in a timely manner, meaning within two working days, into the city's banking system.
- (c) Department directors and supervisors shall be responsible for the safekeeping of monetary assets received by their departments and the prompt receipting into the city's cash management program, or the prompt transfer to the city clerk's office for receipting into the cash management program.
- (d) All monetary assets received in any one day shall be deposited in the form in which they are received.
- (e) Cash received shall not be used to pay any city bills, to cash personal checks, or for any other type of transaction.

PURCHASING, CONTRACTING, AND DISPOSITION OF PROPERTY

Contracting procedures.

- (a) No contract with the city shall be binding on the city unless it is:
 - (1) In writing;
 - (2) Drafted by or submitted to and reviewed by the city attorney and, as a matter of course, signed by the city attorney to indicate such drafting or review; and
 - (3) Made or authorized by the mayor and council pursuant to lawfully enacted ordinances.
- (b) Originals of all contracts shall be maintained on file in the office of the city clerk.

Purchasing procedures.

The mayor and council shall prescribe by ordinance the procedures for all purchases of real and personal property by the city. Prior to the making of purchases and contracts, the availability of adequate funds shall be certified as provided by ordinance.

Sale and disposition of property.

The mayor and council shall prescribe by ordinance the procedures for all sales and other disposition of real and personal property by the city.

OPERATING AND CAPITAL BUDGET LIFECYCLE



Fiscal Year 2025–2026 This schedule outlines key phases in the development of the FY2025–2026 Operating and Capital Budget. It incorporates strategic planning, performance alignment, and fiscal accountability in accordance with GFOA best practices.

I.Strategic & Planning Foundations

Milestone / Activity

- Mission, Vision, Values, and Strategic Anchors Establishment of
- Strategic Goals, Initiatives, & Operational Objectives Definition of
- Budget Parameters and Guidelines
- Budget Preparation Kickoff

II.Budget Development Phase

Milestone / Activity

- Project Start Budget Forms Distributed to Departments
- Budget Working Group: Revenue Forecasting
- Operating and Capital Budget Working Group
- Proposed Expenditures (Salaries, Benefits, and Operational)
- Proposed Financial Resources (Revenues)

III.Review & Evaluation Phase

Milestone / Activity

- Updates to Revenue Forecasts
- Departmental Budget Briefings
- Operating and Capital Budget Review
- Evaluation of Expenditure Effectiveness / Budget-to-Actual Analyses
- Amendments to Proposed Budget
- Acquisition Planning for Staff and Goods/Services

IV.Presentation & Adoption Phase

Milestone / Activity

- Draft Budget Submitted to Council
- First Public Hearing on Proposed Budget
- Presentation of Budget Draft
- Second Public Hearing
- Final Budget Adoption & Ordinance Approval

V.Implementation & Accountability Phase

Milestone / Activity

- FY2025–2026 Budget in Effect
- Ongoing Budget Administration and Monitoring
- Budget Amendments (if necessary)
- Year-End Close and Annual Financial Audit

BUDGET DEVELOPMENT CALENDAR



FISCAL YEAR 2025–2026

This calendar outlines the key milestones and activities in the development of the FY2025–2026 Operating and Capital Budget. The schedule ensures adequate time for departmental input, revenue forecasting, public engagement, and legislative adoption in accordance with GFOA best practices.

MILESTONE / ACTIVITY	START DATE	END DATE
Initiation Phase		
Project Start	12-Feb-25	
Budget Preparation Kickoff	12-Feb-25	12-Feb-25
Budget Forms Distributed to Departments	12-Feb-25	28-Mar-25
Development Phase		
Budget Working Group: Revenue Forecasting	17-Feb-25	11-Apr-25
Operating & Capital Budget Working Group Meetings	17-Feb-25	3-Mar-25
Updates to Revenue Forecasts	7-Apr-25	14-Apr-25
Review & Refinement Phase		
Departmental Budget Briefings	1-May-25	6-May-25
Operating & Capital Budget Review	5-May-25	7-May-25
Amendments to Proposed Budget	1-May-25	3-Jun-25
Adoption Phase		
Draft Budget Submitted to City Council	16-May-25	16-May-25
First Public Hearing on Proposed Budget	16-Jun-25	16-Jun-2
Amendments to Proposed Budget	1-May-25	3-Jun-25
Presentation of Budget Draft	16-Jun-25	16-Jun-25
Second Public Hearing	30-Jun-25	30-Jun-25
Final Budget Adoption & Ordinance Approval	30-Jun-25	30-Jun-25
Adopted Budget Becomes Effective	1-Jul-25	1-Jul-25

NOTES:

All dates are subject to change based on Council direction or changes in state budget timelines. This schedule adheres to the Government Finance Officers Association (GFOA) recommended best practices for budget preparation and transparency.

City of Warner Robins, GA
NOTICE OF PUBLIC REVIEW OF PROPOSED
FY 2026 GENERAL FUND BUDGET AND FY 2026 BUDGET HEARINGS

The City of Warner Robins will make available for public review at the City Clerk's Office, located at City Hall, 700 Watson Blvd., the Proposed Fiscal Year (FY) 2026 General Fund Budget. This document can be viewed beginning Friday, May 16, 2025 during the hours of 8:00 a.m. through 5:00 p.m. The Proposed FY 2026 General Fund Budget can also be viewed on the City's website, which can be found at www.wrga.gov.

Public Hearings on the Proposed FY 2026 General Fund Budget will be held on the following dates and times: **Monday, June 16, 2025 at 4:00 p.m. and Monday, June 30, 2025 at 12:00 p.m.** All hearings will be located in the Council Chambers, City Hall. All citizens wishing to comment on the Proposed FY 2026 General Fund Budget are invited to attend these public hearings.

City Clerk
City of Warner Robins

City of Warner Robins

**BUDGET CENTERS
ALL FUNDS, FY 2026**

Fund	Activity	Function	Budget Center	Department Head
10	1110	General Government	City Council	LaRhonda Patrick
10	1320	General Government	City Administrator's Office	James Drinkard
10	1330	General Government	City Clerk	Mandy Stella
10	1340	General Government	General Administration	Chris Rooks
10	1400	General Government	City Elections	Mandy Stella
10	3226	Public Safety	Police, Custody of Prisoners	Wayne Fisher
10	7220	City Development	Building Inspections	Kate Hogan
10	7450	City Development	Code Enforcement	Wayne Fisher
10	7510	City Development	Community Development	Kate Hogan
10	9000	Other Financing Uses	Other Financing Uses	Various
10	1310	General Government	Mayor's Office	LaRhonda Patrick
10	1512	General Government	Finance	Dr. Sharon Hall
10	1514	General Government	Tax Administration	Dr. Sharon Hall
10	1517	General Government	Purchasing	Dr. Sharon Hall
10	1519	General Government	Inventory & Receiving	Dr. Sharon Hall
10	1530	General Government	Legal Services	Julia Bowen Mize
10	1535	General Government	Management Information Systems	Chris Rooks
10	1540	General Government	Human Resources	Melanie Byer
10	1555	General Government	Risk Management	Melanie Byer
10	1565	General Government	General Government Building & Plant	Craig Clifton
10	1575	General Government	Planning & Engineering	Victor Savage
10	1580	General Government	Records Management	Mandy Stella
10	1590	General Government	Customer Services	Dr. Sharon Hall
10	1595	General Government	General Administration Fees	Mandy Stella
10	2650	Judicial	Municipal Court	Sherry Campbell
10	3210	Public Safety	Police Administration	Wayne Fisher
10	3220	Public Safety	Police Crime Control & Investigation	Wayne Fisher
10	3240	Public Safety	Police Training	Wayne Fisher
10	3250	Public Safety	Police, Special Detail Services	Wayne Fisher
10	3260	Public Safety	Police Stations & Buildings	Wayne Fisher
10	3290	Public Safety	Police Crossing Guards	Wayne Fisher
10	3510	Public Safety	Fire Administration	Albert Wright
10	3520	Public Safety	Fire Suppression	Albert Wright
10	3530	Public Safety	Fire Prevention	Albert Wright
10	3540	Public Safety	Fire Training	Albert Wright

City of Warner Robins

BUDGET CENTERS

ALL FUNDS, FY 2026

Fund	Activity	Function	Budget Center	Department Head
10	3550	Public Safety	Fire Communications	Albert Wright
10	3570	Public Safety	Fire Stations & Buildings	Albert Wright
10	3910	Public Safety	Police, Humane Services	Wayne Fisher
10	4100	Public Works	Public Works Administration	Craig Clifton
10	4221	Public Works	Roadways and Walkways	Craig Clifton
10	4226	Public Works	Grounds Maintenance	Craig Clifton
10	4260	Public Works	Street Lighting	Victor Savage
10	4270	Public Works	Traffic Engineering	Victor Savage
10	4800	Public Works	Vehicle Maintenance	Craig Clifton
10	6110	Recreation	Recreation Administration	Preston Pooser
10	6120	Recreation	Recreation Participants/Supervision	Preston Pooser
10	6122	Recreation	Recreation Centers	Preston Pooser
10	6130	Recreation	Recreation, Golf Course	Preston Pooser
10	6131	Recreation	Recreation, Sports Facility Athletic Field	Preston Pooser
10	6135	Recreation	Recreation, Tennis Facility	Preston Pooser
10	6160	Recreation	Recreation, Civic Center/Auditorium	Preston Pooser
10	6170	Recreation	Recreation, Senior Citizens	Preston Pooser
10	6175	Recreation	Recreation, Cultural Services	Preston Pooser
10	7400	City Development	Planning & Zoning	Victor Savage
10	7500	City Development	Economic Development	Kate Hogan
12	7520	City Development	Development Authority DBA Engage Warner Robins	Kate Hogan
13	7520	City Development	Warner Robins Tax Allocation, District 1	Kate Hogan
14	0000	Public Safety	Public Safety Condemned Funds	Wayne Fisher
15	0000	Public Safety	Public Safety Donations	Wayne Fisher/Albert Wright
16	0000	City Development	Hotel Motel Tax	Dr. Sharon Hall
16	0000	City Development	Motor Vehicle Rental Tax	Dr. Sharon Hall
17	6120	Recreation	Recreation Facilities Improvement Hotel Motel	Preston Pooser
18	0000	Recreation	Recreation Activities	Preston Pooser
19	0000	Judicial	Municipal Court Technology Fund	Sherry Campbell
20	7540	City Development	Bureau of Civic Affairs	Preston Pooser
20	7540	City Development	Visitor's Center	Preston Pooser
21	Various	City Development	Community Development Block Grants	Kate Hogan
22	Various	General Government	American Rescue Plan Act (ARPA)	Dr. Sharon Hall
23	Various	City Development	Parking District Special Revenue	Kate Hogan
30	Various	City Development	Homeless Shelter	James Drinkard

City of Warner Robins

BUDGET CENTERS
ALL FUNDS, FY 2026

Fund	Activity	Function	Budget Center	Department Head
33	Various	Public Works	SPLOST 2006, Capital Projects Fund	Dr. Sharon Hall
34	Various	Public Works	SPLOST 2012, Capital Projects Fund	Dr. Sharon Hall
35	Various	Public Works	SPLOST 2018, Capital Projects Fund	Dr. Sharon Hall
37	Various	Public Works	SPLOST 2024, Capital Projects Fund	Dr. Sharon Hall
36	Various	Public Works	Warner Robins Public Facilities Authority, Capital Projects Fund	Dr. Sharon Hall
38	Various	City Development	TSPLOST	Kate Hogan
52	4520	Public Works	Sanitation Collection	Dr. Sharon Hall
53	4300	Public Works	Water & Sewer Administration	Montie Walters
53	4330	Public Works	Sewage Collection & Disposal	Montie Walters
53	4440	Public Works	Water Distribution	Montie Walters
54	4700	Public Works	Natural Gas Distribution	Montie Walters
59	7560	City Development	Downtown Development Authority of City of Warner Robins (DDA)	Kate Hogan
61	4320	Public Works	Stormwater Utility	Krag Woodyard
02	0000	Internal Service	Group Health	Melanie Byer
03	0000	Internal Service	Workers Compensation	Melanie Byer
10	7636	City Development	Family Connection Contract	LaRhonda Patrick



City of Warner Robins
EMPLOYER COST OF STAFF BENEFITS
FY 2026

Benefit	Employer Cost
GEORGIA MUNICIPAL EMPLOYEES BENEFITS SYSTEM (GMEBS) PENSION BENEFITS	19.95% of gross salary
FEDERAL INSURANCE CONTRIBUTIONS ACT (FICA)	7.65% (Social Security 6.2% and Medicare 1.45%)
GROUP HEALTH, DENTAL AND LIFE INSURANCE BENEFITS	\$25,000.00 per employee per year
WORKERS' COMPENSATION	\$1,092.00 per employee per year (July 1, 2025 through June 30, 2026)
UNEMPLOYMENT	\$52.00 per employee per year (July 1, 2025 through June 30, 2026)

The City of Warner Robins Health Plan is a self-funded plan. The City pays a third-party to administer its plan and process claims on its behalf, however, the cost of the claims for benefits falls upon the City directly and not the insurance company. Under this type of arrangement, costs are not fixed and may vary significantly. The above rates have been developed for the fiscal year ended June 30, 2026 based on an analysis of historical data as well as estimates of projected costs for the year, which were provided by the City's benefits consultants. The rates for Worker's Compensation and Unemployment Insurance are developed similarly, based on historical data, as those costs are also self-funded and subject to variation.

Position Summary Schedule

Co Dp Location			EMPLOYEE CLASSIFICATION REPORT FULL TIME (Benefit Eligible)			2024	2025		2026	
						Auth	Auth	Filled	Vacant	Request
10	10	Legislative-Mayor's Office	ADMINISTRATIVE SECRETARY (MAY)	146	10 N	1.00	1.00	1.00	-	1.00
			EXECUTIVE ASSISTANT (MAYOR)	134	16 N	1.00	1.00	1.00	-	1.00
			ELECTED OFFICIAL/MAYOR	120	99 E	1.00	1.00	1.00	-	1.00
TOTAL LOCATION						3.00	3.00	3.00	-	3.00
10	10	Legislative-Council								
TOTAL LOCATION						6.00	6.00	6.00	-	6.00
10	10	General Admin-Legal	CITY ATTORNEY	111	50 E	1.00	1.00	1.00	-	1.00
			PARALEGAL	109	20 N	1.00	1.00	1.00	-	1.00
TOTAL LOCATION						2.00	2.00	2.00	-	2.00
10	10	GENERAL ADMIN-LEGAL	GENERAL ADMIN DIRECTOR	153	50 E	1.00	1.00	-	1.00	-
			ASST DIRECTOR GENERAL ADMIN	163	24 E	1.00	1.00	1.00	-	-
TOTAL LOCATION						2.00	2.00	1.00	1.00	-
10	14	FINANCE - TAX & LICENSE	BUSINESS LICENSE SPECIALIST	144	16 N	1.00	1.00	1.00	-	1.00
			CASHIER (TAX)	128	9 N	1.00	1.00	1.00	-	1.00
			OCCUP TAX CORD/ELECT SUPER	107	21 N	1.00	1.00	-	1.00	-
			TAX ASSISTANT	140	10 N	1.00	1.00	-	1.00	1.00
			TAX SPECIALIST	156	16 N	1.00	1.00	1.00	-	1.00
			TAX MANAGER	169	21 E	-	-	-	-	1.00
			TAX SUPERVISOR	155	19 E	-	-	-	-	1.00
TOTAL LOCATION						5.00	5.00	3.00	2.00	6.00
10	15	FINANCE - CUSTOMER SERVICE	BILLING COORDINATOR	160	15 N	1.00	1.00	1.00	-	1.00
			CASHIER	177	9 N	3.00	3.00	3.00	-	3.00
			CUSTOMER SERVICE LIAISON	161	19 N	1.00	1.00	1.00	-	1.00
			CUSTOMER SERVICE MANAGER	180	21 E	1.00	1.00	1.00	-	1.00
			CUSTOMER SERVICE SPECIALIST	178	10 N	3.00	3.00	3.00	-	3.00
			CUSTOMER SERVICE CALL REP	152	8 N	1.00	1.00	1.00	-	1.00
			DELINQUENT ACCOUNTS SPECIALIST	162	12 N	1.00	1.00	1.00	-	1.00
			SR CUSTOMER SERVICE SPECIALIST	173	12 N	1.00	1.00	1.00	-	1.00
			SR DELINQUENT ACCOUNTS SPEC	166	14 N	1.00	1.00	1.00	-	1.00
TOTAL LOCATION						13.00	13.00	13.00	-	13.00
10	17	FINANCE - PURCHASING	ASSISTANT PROCUREMENT MANAGER	193	15 N	1.00	-	-	-	-
			PROCUREMENT MANAGER	192	21 E	1.00	-	-	-	-
			BUYER	195	12 N	1.00	1.00	1.00	-	1.00
			CONTRACTS COORDINATOR	18	18 N	1.00	1.00	1.00	-	1.00
			ASSISTANT PURCHASING AGENT	194	15 N	-	1.00	1.00	-	1.00
			PURCHASING AGENT	196	21 E	-	1.00	1.00	-	1.00
			FIXED ASSET ACCOUNTANT		18 N	-	-	-	-	1.00
			CENTRAL RECEIVING/WH SUPER	404	16 E	1.00	1.00	1.00	-	1.00
			SR WAREHOUSE CLERK	411	11 N	1.00	1.00	1.00	-	1.00

Co Dp Location			EMPLOYEE CLASSIFICATION REPORT FULL TIME (Benefit Eligible)				2024	2025		2026	
			JOB CLASSIFICATION	JOB#	GRD	O/T	Auth	Auth	Filled	Vacant	Request
			WAREHOUSE CLERK	412	9	N	1.00	1.00	1.00	-	1.00
		TOTAL LOCATION					7.00	7.00	7.00	-	8.00
10	82	ECONOMIC DEVELOPMENT	ADMINISTRATIVE SECRETARY (CVB)	819	10	N	-	-	-	-	-
			DIRECTOR OF CVB	818	23	E	1.00	1.00	-	1.00	-
		TOTAL LOCATION					1.00	1.00	-	1.00	-
10	10	CITY CLERK	CITY CLERK	112	50	E	1.00	1.00	1.00	-	1.00
			RECORDS MANAGER	142	19	N	1.00	1.00	1.00	-	1.00
			ASSISTANT RECORDS MANAGER	143	14	N	1.00	1.00	1.00	-	1.00
		TOTAL LOCATION					3.00	3.00	3.00	-	3.00
10	11	CITY ADMINISTRATOR	CITY ADMINISTRATOR	118	99	E	1.00	1.00	1.00	-	1.00
			EXEC ASSISTANT (CITY ADMIN)	117	16	N	1.00	1.00	-	1.00	1.00
			RECEPTIONIST	150	12	N	1.00	1.00	1.00	-	1.00
			OPERATIONS MANAGER	158	25	E	1.00	1.00	1.00	-	1.00
			COMMUNICATIONS & ENGAGEMENT MANAGER		21		-	-	-	-	1.00
			MARKETING & COMMUNICATION SPEC	14	18	N	1.00	1.00	1.00	-	-
			PROJECTS ADMINISTRATOR	17	21	N	1.00	1.00	1.00	-	1.00
			COMMUNITY ENGAGEMENT SPECIALIST	15	18	N	1.00	1.00	-	1.00	1.00
			SHELTER SUPERVISOR	23	15	N	1.00	1.00	1.00	-	1.00
			ASSISTANT CITY ADMINISTRATOR	136	25	E	-	-	-	-	1.00
		TOTAL LOCATION					8.00	8.00	6.00	2.00	9.00
10	20	CITY ADMINISTRATION-INFORMATION SYSTEMS	INFORMATION TECHNOLOGY MANAGER	209	21	E	-	-	-	-	1.00
			NETWORK ADMINISTRATOR	210	19	N	4.00	4.00	4.00	-	4.00
		TOTAL LOCATION					4.00	4.00	4.00	-	5.00
10	12	FINANCE	ACCOUNTANT	104	19	N	1.00	1.00	1.00	-	1.00
			ACCOUNTING CLERK	108	9	N	1.00	1.00	1.00	-	-
			ACCOUNTING TECHNICIAN		10	N	-	-	-	-	1.00
			ACCOUNTS PAYABLE TECHNICIAN	105	12	N	2.00	2.00	2.00	-	-
			ACCOUNTS PAYABLE TECHNICIAN III		13	N	-	-	-	-	2.00
			ASSISTANT FINANCE DIRECTOR	116	24	E	1.00	1.00	1.00	-	1.00
			FINANCE DEPARTMENT DIRECTOR	99	50	E	1.00	1.00	-	1.00	-
			CHIEF FINANCIAL OFFICER	114	50	E	-	-	-	-	1.00
			STAFF ACCOUNTANT	148	18	N	1.00	1.00	1.00	-	1.00
			PRINCIPAL ACCOUNTANT	101	22	E	1.00	1.00	1.00	-	1.00
			GRANTS COORDINATOR	16	17	N	1.00	1.00	1.00	-	-
			GRANT & BUDGET COORDINATOR		17	N	-	-	-	-	1.00
		TOTAL LOCATION					9.00	9.00	8.00	1.00	9.00
10	30	HUMAN RESOURCES	BENEFITS SPECIALIST	304	18	N	1.00	1.00	1.00	-	1.00
			EMPLOYMENT AND BENEFITS MGR	303	22	E	1.00	1.00	1.00	-	1.00
			EMPLOYMENT SPECIALIST	311	18	N	1.00	1.00	1.00	-	1.00

Co Dp Location			EMPLOYEE CLASSIFICATION REPORT FULL TIME (Benefit Eligible)				2024	2025		2026		
			JOB CLASSIFICATION	JOB#	GRD	O/T	Auth	Auth	Filled	Vacant	Request	
			HUMAN RESOURCE DIRECTOR	302	50	E	1.00	1.00	1.00	-	1.00	
			HUMAN RESOURCES ASSISTANT	310	10	N	1.00	1.00	1.00	-	-	
			HR ADMINISTRATIVE TECHNICIAN	305	13	N	-	1.00	1.00	-	1.00	
			PAYROLL COORDINATOR	106	18	N	1.00	1.00	1.00	-	1.00	
			RISK MANAGER	330	20	E	1.00	1.00	1.00	-	1.00	
TOTAL LOCATION							7.00	8.00	8.00	-	7.00	
10 41	VEHICLE MAINTENANCE		AUTOMOTIVE SECRETARY	418	11	N	1.00	1.00	1.00	-	1.00	
			MECHANIC	425	14	N	6.00	6.00	5.00	1.00	6.00	
			MECHANIC-DIESEL & HEAVY EQUIP.	421	16	N	2.00	2.00	1.00	1.00	2.00	
			PARTS SPECIALIST	408	10	N	1.00	1.00	1.00	-	1.00	
			SERVICE WRITER	430	9	N	1.00	1.00	1.00	-	1.00	
			TIRE CHANGER/AUTO SERVICER	416	10	N	1.00	1.00	1.00	-	1.00	
			AUTOMOTIVE STOCK CLERK	417	10	N	1.00	1.00	1.00	-	1.00	
			VEHICLE MAINT SUPERINTENDENT	431	19	E	1.00	1.00	1.00	-	1.00	
			WELDER (PW)	436	13	N	1.00	1.00	1.00	-	1.00	
TOTAL LOCATION							15.00	15.00	13.00	2.00	15.00	
10 42	STREET DEPT		ADMINISTRATIVE ASST (PW)	443	16	N	1.00	1.00	1.00	-	1.00	
			ADMINISTRATIVE SECRETARY	446	10	N	1.00	1.00	1.00	-	1.00	
			SANITATION CUSTOMER SERVICE SPECIALIST	447	13	N	1.00	1.00	1.00	-	1.00	
			EQUIPMENT OPERATOR	461	10	N	6.00	6.00	5.00	1.00	6.00	
			FIELD OPERATIONS SUPERINTENDENT	484	19	E	1.00	1.00	1.00	-	1.00	
	Street Dept Supervision/Strmwtr Funds		HEAVY EQUIPMENT OPERATOR	459	12	N	4.00	3.00	3.00	-	3.00	
			PAINT & SIGN SHOP SUPERVISOR	463	17	N	1.00	1.00	1.00	-	1.00	
			PUBLIC WORKS DIRECTOR	465	50	E	1.00	1.00	1.00	-	1.00	
			PUBLIC WORKS MAINT WORKER I	452	8	N	11.00	11.00	9.00	2.00	11.00	
			PUBLIC WORKS MAINT WORKER II	453	9	N	3.00	3.00	3.00	-	3.00	
			PUBLIC WORKS MAINT WORKER III	454	11	N	2.00	2.00	2.00	-	2.00	
			ROADS/SIGNS PAINTER	455	10	N	1.00	1.00	1.00	-	1.00	
	Street Dept Supervision/Strmwtr Funds		PUBLIC WORKS SUPERVISOR (ST)	470	17	E	3.00	3.00	3.00	-	3.00	
			PW CREWLEADER (ASPHALT)	451	14	N	1.00	1.00	1.00	-	1.00	
			SIGN MARKINGS WORKER	469	9	N	2.00	2.00	2.00	-	2.00	
			STREET OPER SUPERINTENDENT	474	19	E	1.00	1.00	1.00	-	1.00	
			TRUCK DRIVER	456	10	N	1.00	1.00	1.00	-	1.00	
	TOTAL LOCATION							41.00	40.00	37.00	3.00	40.00
	10 44	GROUNDS MAINTENANCE		GROUNDS MAINTENANCE CREW LEAD	480	14	N	4.00	4.00	3.00	1.00	2.00
		GROUNDS MAINTENANCE SUPERINTENDENT	485	19	E	1.00	1.00	1.00	-	1.00		
		GROUNDS MAINTENANCE WKR I	475	8	N	9.00	9.00	8.00	1.00	3.00		
		GROUNDS MAINTENANCE WKR II	477	9	N	3.00	3.00	3.00	-	3.00		
		GROUNDS MAINTENANCE WKR III	481	11	N	6.00	6.00	6.00	-	6.00		

Co Dp Location			EMPLOYEE CLASSIFICATION REPORT FULL TIME (Benefit Eligible)			2024	2025		2026		
						JOB CLASSIFICATION	JOB#	GRD	O/T	Auth	Auth
			GROUNDS MAINTENANCE TECH	486	12	N	1.00	1.00	1.00	-	-
TOTAL LOCATION						24.00	24.00	22.00	2.00	15.00	
10	10	BUILDING MAINTENANCE	BUILDING CUSTODIAN	164	7	N	3.00	3.00	3.00	-	3.00
			BUILDING MAINTENANCE WORKER PD	605	8	N	2.00	2.00	2.00	-	-
			BUILDING MAINTENANCE WORKER	132	8	N	8.00	8.00	8.00	-	10.00
			BUILDING MAINTENANCE TECHNICIAN	131	12	N	2.00	2.00	2.00	-	2.00
			BUILDING MAINTENANCE SUPERVISOR	165	16	N	1.00	1.00	1.00	-	-
			BUILDING MAINTENANCE SUPERINTENDENT	129	17	E	1.00	1.00	1.00	-	1.00
TOTAL LOCATION						17.00	17.00	17.00	-	16.00	
61	46	STORMWATER COMPLIANCE	STORMWATER SUPERINTENDENT STW	442	19	E	1.00	1.00	1.00	-	1.00
			EQUIPMENT OPERATOR	461	10	N	2.00	2.00	1.00	1.00	2.00
			STORMWATER COMPLIANCE DEPT DIR	471	50	E	1.00	1.00	1.00	-	1.00
			STORMWATER NSFR ACCOUNT COORD.	489	13	N	1.00	1.00	1.00	-	1.00
			STORMWATER UTILITY TECHNICIAN	467	16	N	2.00	2.00	2.00	-	2.00
		Street Dept Supervision/Strmwtr Funds	HEAVY EQUIPMENT OPERATOR	459	12	N	2.00	1.00	1.00	-	1.00
			HEAVY EQUIP OPERATOR (STW)	497	12	N	2.00	2.00	2.00	-	2.00
			HEAVY EQUIPMENT OPERATOR (STW)	492	12	N	1.00	-	-	-	-
			MAINTENANCE WORKER II (STW)	494	9	N	4.00	4.00	3.00	1.00	4.00
			MAINTENANCE WORKER III (STW)	493	11	N	2.00	2.00	2.00	-	2.00
		Street Dept Supervision/Strmwtr Funds	PUBLIC WORKS SUPERVISOR (ST)	470	17	E	1.00	1.00	1.00	-	1.00
			CODE ENFORCEMENT (STW)	472	14	N	1.00	1.00	-	1.00	-
			FIELD TECHNICIAN/SITE INSPECTOR				-	-	-	-	1.00
TOTAL LOCATION						20.00	18.00	15.00	3.00	18.00	
10	50	FIRE DEPT	ADMINISTRATIVE ASST (FIRE)	501	16	N	1.00	1.00	1.00	-	1.00
			ASSISTANT CHIEF (ADMIN)	526	22	N	1.00	-	-	-	-
			ASSISTANT CHIEF (PREVENTION)	505	22	N	1.00	1.00	1.00	-	1.00
			ASSISTANT CHIEF (SUPPRESSION)	503	22	N	3.00	-	-	-	-
			ASSISTANT CHIEF (TRAINING)	504	22	N	1.00	1.00	1.00	-	1.00
			CAPTAIN-FD	510	20	N	1.00	-	-	-	-
			FIRE CAPTAIN (PREVENTION)	523	20	N	1.00	1.00	1.00	-	1.00
			FIRE CAPTAIN (TRAINING)	513	20	N	2.00	-	-	-	-
			FIRE & LIFE SAFETY EDUCATOR	514	16	N	1.00	1.00	1.00	-	1.00
			FIRE CHIEF	519	50	E	1.00	1.00	1.00	-	1.00
			FIRE DEPUTY CHIEF	502	24	E	1.00	-	-	-	-
			FIRE DRIVER ENGINEER	515	16	N	28.00	28.00	28.00	-	28.00
			FIRE INSPECTOR	522	16	N	2.00	2.00	2.00	-	2.00
			FIRE LIEUTENANT	524	18	N	28.00	28.00	28.00	-	28.00
			FIRE LIEUTENANT (PREVENTION)	509	18	N	1.00	1.00	-	1.00	1.00
			FIRE LIEUTENANT (TRAINING)	512	18	N	1.00	-	-	-	-

Co Dp Location			EMPLOYEE CLASSIFICATION REPORT FULL TIME (Benefit Eligible)				2024	2025		2026	
			JOB CLASSIFICATION	JOB#	GRD	O/T	Auth	Auth	Filled	Vacant	Request
			FIREFIGHTER	520	14	N	65.00	65.00	65.00	-	65.00
			DEPUTY FIRE CHIEF OF OP	527	24	E	-	1.00	1.00	-	1.00
			TRAINING AND SAFETY OFFICER	528	20	N	-	3.00	3.00	-	3.00
			LOGISTICS OFFICER	529	20	N	-	1.00	1.00	-	1.00
			BATTALION CHIEF OF OPERATIONS	530	22	N	-	3.00	3.00	-	3.00
			DEPUTY FIRE CHIEF (ADMIN)	531	24	N	-	1.00	1.00	-	1.00
			FIRE CAPTAIN (SUPPRESSION)	532	20	N	3.00	3.00	-	3.00	3.00
TOTAL LOCATION							142.00	142.00	138.00	4.00	142.00
10	60	POLICE DEPT	ADMINISTRATIVE ASSISTANT (PD)	671	16	N	1.00	1.00	1.00	-	1.00
			ADMINISTRATIVE SECRETARY (PD)	619	10	N	5.00	6.00	6.00	-	6.00
			ASSISTANT POLICE CHIEF	603	610	E	1.00	1.00	1.00	-	1.00
			CRIME SCENE INVESTIGATOR	624	15	N	3.00	3.00	3.00	-	3.00
			CRIMINALIST	622	16	N	2.00	2.00	2.00	-	2.00
			DETECTIVE	630	603	N	16.00	16.00	13.00	3.00	16.00
			TERMINAL AGENCY COORDINATOR	653	12	N	1.00	1.00	1.00	-	1.00
			POLICE CAPTAIN	628	608	N	6.00	3.00	3.00	-	3.00
			POLICE CHIEF	629	50	E	1.00	1.00	1.00	-	1.00
			POLICE LIEUTENANT	631	606	N	9.00	10.00	10.00	-	10.00
			POLICE OFFICER	633	602	N	79.00	79.00	69.00	10.00	79.00
			POLICE RECORDS MANAGER	600	15	N	1.00	1.00	1.00	-	1.00
			POLICE SERGEANT	635	605	N	22.00	22.00	22.00	-	22.00
			PROPERTY CUSTODIAN (PD)	637	10	N	1.00	1.00	1.00	-	1.00
			FORENSIC COMPUTER SPECIALIST	643	603	N	1.00	1.00	1.00	-	1.00
			QUALITY ASSURANCE MANAGER	646	16	N	1.00	1.00	1.00	-	1.00
			RECORDS TECHNICIAN	616	9	N	10.00	10.00	10.00	-	10.00
			TRANSPORT OFFICER	604	11	N	8.00	8.00	8.00	-	8.00
			POLICE MAJOR	632	609	E	-	1.00	1.00	-	1.00
			CODE ENFORCEMENT OFFICIAL	845	14	N	-	8.00	7.00	1.00	8.00
			CITY MARSHALL/COMPLIANCE ENFORCEMENT MANA	842	20	E	-	1.00	1.00	-	1.00
TOTAL LOCATION							168.00	177.00	163.00	14.00	177.00
			ANIMAL CONTROL OFFICER	675	14	N	5.00	5.00	5.00	-	5.00
			ANIMAL CONTROL SUPERVISOR	688	18	N	1.00	1.00	1.00	-	1.00
TOTAL LOCATION							6.00	6.00	6.00	-	6.00
10	1	MUNICIPAL COURT	ADMIN CLERK/COURT	618	9	N	2.00	2.00	2.00	-	2.00
			ASSISTANT CLERK OF COURT	601	12	N	1.00	1.00	1.00	-	1.00
			CLERK OF MUNICIPAL COURT	611	19	N	1.00	1.00	1.00	-	1.00
			RECORDS TECH/COURT	647	9	N	1.00	1.00	1.00	-	1.00
TOTAL LOCATION							5.00	5.00	5.00	-	5.00
10	70	RECREATION DEPT	ADMINISTRATIVE ASSISTANT (REC)	737	16	N	1.00	1.00	1.00	-	1.00

Co Dp Location			EMPLOYEE CLASSIFICATION REPORT FULL TIME (Benefit Eligible)				2024	2025		2026		
			JOB CLASSIFICATION	JOB#	GRD	O/T	Auth	Auth	Filled	Vacant	Request	
			ADMINISTRATIVE CLERK (REC)	752	9	N	1.00	1.00	1.00	-	1.00	
			ADMINISTRATIVE SECRETARY (REC)	734	10	N	3.00	3.00	3.00	-	3.00	
			ASSIST DIRECTOR OF RECREATION	713	22	E	1.00	1.00	-	1.00	1.00	
			GOLF OPER MGR/ASST GOLF PROFESSIONAL	3	16	E	1.00	1.00	1.00	-	1.00	
			CERAMICS INSTRUCTOR	708	12	N	1.00	1.00	1.00	-	1.00	
			DIRECTOR OF RECREATION	714	50	E	1.00	1.00	-	1.00	-	
			DIRECTOR OF DEPT OF REC, PARKS, AND CULTURAL S	722	50	E	-	1.00	1.00	-	1.00	
			EVENT MARKETING COORDINATOR	703	14	N	1.00	1.00	1.00	-	1.00	
			PROGRAMS ADMINISTRATOR	716	22	E	1.00	1.00	1.00	-	1.00	
			ATHLETIC PROGRAMS ADMINISTRATOR	717	22	E	1.00	1.00	1.00	-	1.00	
			ATHLETIC PROGRAMS COORDINATOR	718	21	E	1.00	1.00	1.00	-	1.00	
			PROGRAM SPECIALIST	712	16	N	4.00	4.00	4.00	-	4.00	
			GOLF COURSE GROUNDS SUPERINTENDENT	19	18	E	1.00	1.00	1.00	-	1.00	
			SENIOR CITIZEN PROGRAM SPECIALIST	719	17	E	1.00	1.00	1.00	-	1.00	
			GOLF SHOP ATTENDANT	721	10	N	1.00	1.00	1.00	-	1.00	
			MAINTENANCE SUPERVISOR (REC)	709	16	N	-	1.00	1.00	-	1.00	
			PARK MAINTENANCE ADMINISTRATOR		22	E	-	-	-	-	1.00	
			CULTURAL SERVICES ADMINISTRATOR		22	E	-	-	-	-	1.00	
			PROJECTS COORDINATOR	817	14	N	2.00	2.00	2.00	-	1.00	
			GROUNDS MAINTENANCE CREW LEADER	13	14	N	-	-	-	-	2.00	
			GM WORKER I (REC)	10	8	N	-	-	-	-	3.00	
			GM WORKER II (REC)	11	9	N	-	-	-	-	1.00	
			GM WORKER III (REC)	12	11	N	-	-	-	-	2.00	
			GM TECHNICIAN (REC)	9	12	N	-	-	-	-	1.00	
	TOTAL LOCATION							22.00	24.00	22.00	2.00	33.00
	10	80	PLANNING/ENGINEERING DEPARTMENT	ADMINISTRATIVE SECRETARY (B/I)	811	10	N	2.00	1.00	1.00	-	-
				ADMINISTRATIVE SECRETARY		10	N	-	-	-	-	1.00
				BUILDING & INSPECTIONS DIR	805	50	E	1.00	1.00	-	1.00	-
				PLANNING/ENGINEERING DIRECTOR		50	E	-	-	-	-	1.00
				ASST SURVEYOR/GIS TECH	806	16	N	1.00	1.00	1.00	-	1.00
				CITY ENGINEER	813	50	E	1.00	1.00	-	1.00	1.00
				CITY MARSHAL/ASST B&T DIRECTOR	846	22	E	1.00	-	-	-	-
			CODE ENFORCEMENT OFFICIAL	845	14	N	8.00	-	-	-	-	
			ENGINEER - PLAN REVIEW	804	21	E	2.00	2.00	1.00	1.00	2.00	
			ENGINEERING INSPECTOR	803	20	E	1.00	1.00	1.00	-	1.00	
			PLANNING & ZONING MANAGER	821	21	E	1.00	1.00	1.00	-	1.00	
			SURVEYOR	960	18	E	1.00	1.00	1.00	-	1.00	
			TRAFFIC SIGNAL ANALYST	829	18	N	2.00	2.00	2.00	-	2.00	
			TRAFFIC PLANNER	832	21	E	1.00	1.00	1.00	-	1.00	

Co Dp Location			EMPLOYEE CLASSIFICATION REPORT FULL TIME (Benefit Eligible)				2024	2025		2026	
			JOB CLASSIFICATION	JOB#	GRD	O/T	Auth	Auth	Filled	Vacant	Request
			UTILITIES ENGINEER	932	23	E	1.00	1.00	1.00	-	1.00
			UTILITIES INSPECTOR	967	16	N	2.00	2.00	2.00	-	2.00
			ZONING ASSISTANT	851	15	N	1.00	1.00	1.00	-	1.00
			TOTAL LOCATION				26.00	16.00	13.00	3.00	16.00
10	90	UTILITIES (SEWER)	ADMINISTRATIVE ASSISTANT (UT)	959	16	N	1.00	1.00	1.00	-	1.00
		UTILITY ASSISTANT	954	10	N	1.00	1.00	1.00	-	1.00	
		ASSISTANT UTILITY DIRECTOR	970	23	E	1.00	1.00	1.00	-	1.00	
		DAMAGE PREVENTION SPEC SUPER	941	17	N	1.00	1.00	1.00	-	1.00	
		EQUIPMENT OPERATOR (SEWER)	912	10	N	3.00	3.00	2.00	1.00	3.00	
		EQUIPMENT OPERATOR (WATER)	913	10	N	3.00	3.00	1.00	2.00	3.00	
		HEAVY EQUIPMENT OPERATOR (WTR)	914	12	N	1.00	1.00	1.00	-	1.00	
		HEAVY EQUIPMENT OPERATOR SEWER	935	12	N	1.00	1.00	-	1.00	1.00	
		METER MAINTENANCE LEADER	945	15	N	1.00	1.00	1.00	-	1.00	
		METER MAINTENANCE SUPERVISOR	934	17	N	1.00	1.00	1.00	-	1.00	
		METER MAINTENANCE TECHNICIAN	937	12	N	3.00	3.00	3.00	-	3.00	
		METER READER	940	9	N	4.00	4.00	4.00	-	4.00	
		POLLUTION CONTROL COORDINATOR	927	16	E	1.00	1.00	-	1.00	1.00	
		POLLUTION CONTROL TECHNICIAN	946	14	N	1.00	1.00	1.00	-	1.00	
		RODDER OPERATOR (SEWER)	950	11	N	4.00	4.00	3.00	1.00	4.00	
		RODDER SERVICE CREWLEADER	952	15	N	1.00	1.00	1.00	-	1.00	
		UT MAINT CREWLEADER (SEWER)	908	15	N	4.00	4.00	4.00	-	4.00	
		UT MAINT CREWLEADER (WATER)	909	15	N	5.00	5.00	5.00	-	5.00	
		UT MAINT SUPERVISOR (SEWER)	930	19	E	1.00	1.00	1.00	-	1.00	
		UT MAINT SUPERVISOR (WATER)	924	19	E	1.00	1.00	1.00	-	1.00	
		UT MAINT WORKER I (SEWER)	916	8	N	2.00	2.00	-	2.00	2.00	
		UT MAINT WORKER I (WATER)	917	8	N	4.00	4.00	3.00	1.00	4.00	
		UT MAINT WORKER II (SEWER)	926	9	N	3.00	3.00	3.00	-	3.00	
		UT MAINT WORKER II (WATER)	918	9	N	2.00	2.00	2.00	-	2.00	
		UT MAINT WORKER III (SEWER)	920	11	N	2.00	2.00	2.00	-	2.00	
		UT MAINT WORKER III (WATER)	921	11	N	2.00	2.00	2.00	-	2.00	
		UTILITIES DIRECTOR	969	50	E	1.00	1.00	1.00	-	1.00	
		UTILITIES LOCATOR	962	14	N	2.00	2.00	2.00	-	2.00	
		UTILITIES OPERATIONS SUPER	906	23	E	1.00	1.00	1.00	-	1.00	
		UTILITIES SERVICER	968	10	N	3.00	7.00	6.00	1.00	7.00	
		UTILITY LOCATE CREWLEADER	977	16	N	1.00	1.00	1.00	-	1.00	
		TOTAL LOCATION						62.00	66.00	56.00	10.00
10	90	UTILITIES (GAS)	COMPLIANCE TRAINING OFFICER	971	17	N	1.00	1.00	1.00	-	1.00
		UT CUST SERVICE SPECIALIST	979	13	N	1.00	1.00	1.00	-	1.00	
		ADMIN SEC UTILITY MAINTENANCE	980	10	N	2.00	2.00	2.00	-	2.00	

Co Dp Location			EMPLOYEE CLASSIFICATION REPORT FULL TIME (Benefit Eligible)				2024	2025		2026	
			JOB CLASSIFICATION	JOB#	GRD	O/T	Auth	Auth	Filled	Vacant	Request
TOTAL LOCATION							4.00	4.00	4.00	-	4.00
10	95	COMMUNITY DEVELOPMENT	ADMINISTRATIVE CLERK (CD)	835	9	N	1.00	1.00	1.00	-	-
			ADMINISTRATIVE SECRETARY	836	10	N	-	1.00	1.00	-	1.00
			ASST DIRECTOR TO COMM/ECON DEV	863	24	E	1.00	1.00	1.00	-	1.00
			COMMUNITY & ECON DEV DIRECTOR	862	50	E	1.00	1.00	1.00	-	1.00
			KEEP W R BEAUTIFUL MANAGER	815	17	E	1.00	1.00	1.00	-	1.00
			PROJECT MANAGER	865	20	N	1.00	1.00	1.00	-	1.00
			PROGRAM COORDINATOR	866	15	N	1.00	1.00	1.00	-	1.00
			BUILDING INSPECTOR	807	16	N	3.00	3.00	3.00	-	3.00
			BUILDING OFFICIAL	808	21	E	1.00	1.00	1.00	-	1.00
			ADMINISTRATIVE ASSISTANT	828	16	N	1.00	1.00	1.00	-	1.00
TOTAL LOCATION							11.00	12.00	12.00	-	11.00

633.00	637.00	587.00	50.00	635.00
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			2024	2025		2026
EMPLOYEE CLASSIFICATION REPORT FULL TIME (Benefit Eligible)			Auth	Auth	Filled	Request
TOTAL GENERAL FUND			544.00	546.00	510.00	545.00
TOTAL CVB			3.00	3.00	2.00	2.00
TOTAL WATER & SEWER FUND			62.00	66.00	56.00	66.00
TOTAL GAS FUND			4.00	4.00	4.00	4.00
TOTAL STORMWATER FUND			20.00	18.00	15.00	18.00
			633.00	637.00	587.00	635.00



City of Warner Robins, GA
GENERAL FUND
Budgeted Expenditures by Function
FY 2026

	Salaries	Fringe Benefits	Total Salaries & Fringe Benefits	Operations	Capital	Total Expenditures	Expenditures by Function, Percent of Total Expenditures
1000 General Government	\$ 5,769,485	\$ 3,418,378	\$ 9,187,863	\$ 7,738,174	\$ 123,000	\$ 17,049,037	22.81%
2000 Judicial	494,164	318,281	812,445	316,150	-	1,128,595	1.51%
3000 Public Safety	21,829,815	12,781,565	34,611,380	4,732,032	115,721	39,459,133	52.79%
4000 Public Works	3,872,504	2,662,819	6,535,322	1,966,942	1,031,513	9,533,777	12.76%
6000 Recreation	1,659,175	746,726	2,405,901	1,362,369	-	3,768,270	5.04%
7000 City Development	1,367,954	923,295	2,291,249	1,509,008	3,800	3,804,057	5.09%
9000 Other Financing Uses	-	-	-	-	-	-	0.00%
Total	\$ 34,993,096	\$ 20,851,064	\$ 55,844,160	\$ 17,624,675	\$ 1,274,034	\$ 74,742,869	100.00%
Percent of Total Expenditures	46.82%	27.90%	74.72%	23.58%	1.70%	100.00%	

DOLLAR BREAKDOWN

General Fund Expenses by Function

Judicial
Recreation
City Development
Public Works

General Government

Public Safety



\$0.02

\$0.05

\$0.05

\$0.13

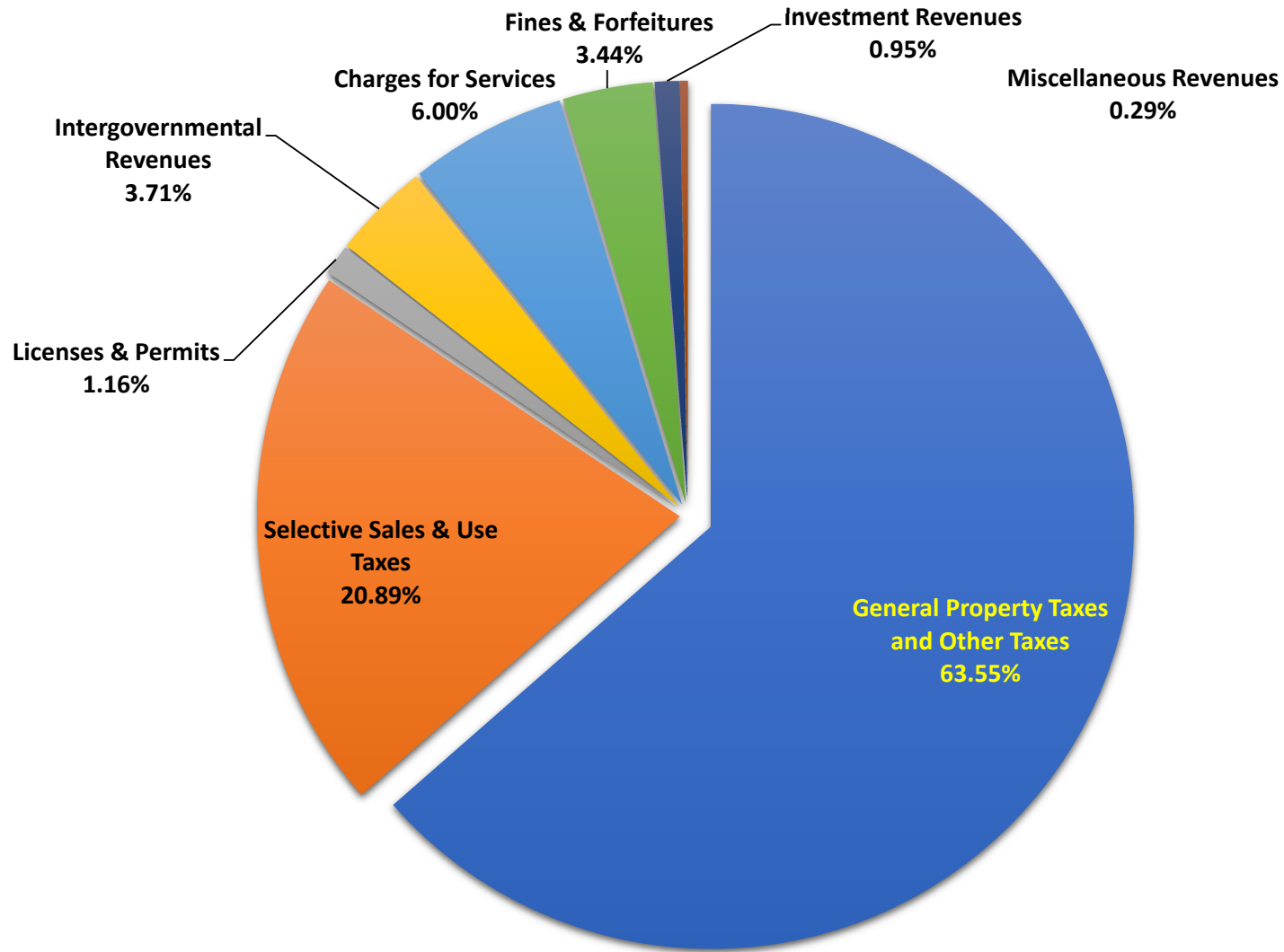
\$0.22

\$0.53

City of Warner Robins, GA
GENERAL FUND
Comparative Analysis of Budgeted Expenditures by Function
FY 2025 Adopted Budget to FY 2026 Tentative Budget

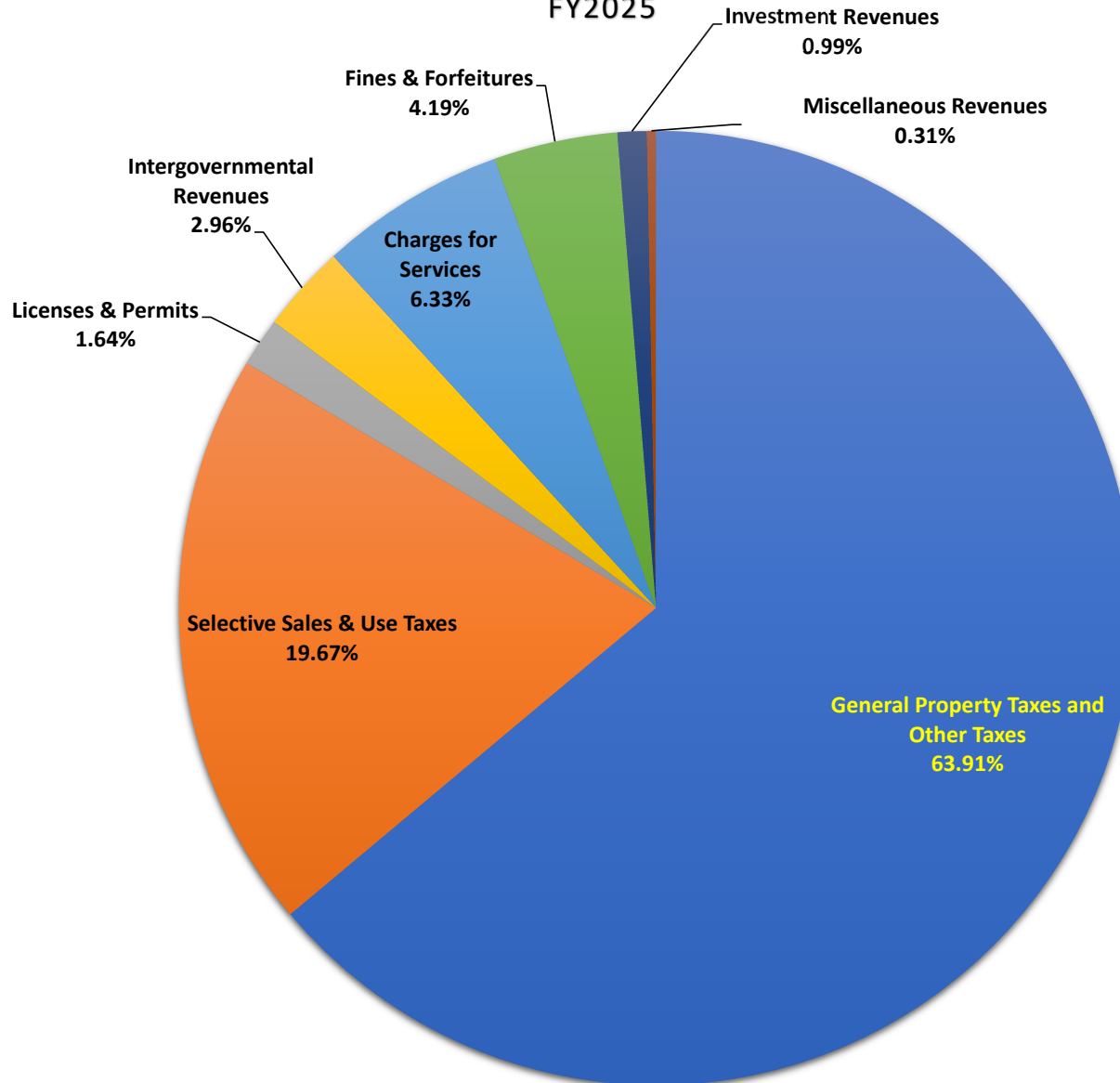
Function	FY 2025 Total Expenditures	FY 2026 Total Expenditures	Dollar Variance	Percent Variance
General Government				
Salaries & Benefits	\$ 8,377,633	\$ 9,187,863	\$ 810,230	9.67%
Operational	6,591,620	7,738,174	1,146,554	17.39%
Capital	22,900	123,000	100,100	437.12%
Total	\$ 14,992,153	\$ 17,049,037	\$ 2,056,884	13.72%
Judicial				
Salaries & Benefits	\$ 803,005	\$ 812,445	\$ 9,440	1.18%
Operational	312,600	316,150	3,550	1.14%
Capital	3,500	-	(3,500)	0.00%
Total	\$ 1,119,105	\$ 1,128,595	\$ 9,490	0.85%
Public Safety				
Salaries & Benefits	\$ 32,154,521	\$ 34,611,380	\$ 2,456,859	7.64%
Operational	3,727,695	4,732,032	1,004,337	26.94%
Capital	119,271	115,721	(3,550)	-2.98%
Total	\$ 36,001,487	\$ 39,459,133	\$ 3,457,646	9.60%
Public Works				
Salaries & Benefits	\$ 6,385,531	\$ 6,535,322	\$ 149,791	2.35%
Operational	1,817,194	1,966,942	149,748	8.24%
Capital	924,864	1,031,513	106,649	11.53%
Total	\$ 9,127,590	\$ 9,533,777	\$ 406,188	4.45%
Recreation				
Salaries & Benefits	\$ 2,274,995	\$ 2,405,901	\$ 130,906	5.75%
Operational	1,153,400	1,362,369	208,969	18.12%
Capital	80,000	-	(80,000)	0.00%
Total	\$ 3,508,395	\$ 3,768,270	\$ 259,875	7.41%
City Development				
Salaries & Benefits	\$ 2,469,172	\$ 2,291,249	\$ (177,923)	-7.21%
Operational	1,299,142	1,509,008	209,866	16.15%
Capital	4,000	3,800	(200)	-5.00%
Total	\$ 3,772,314	\$ 3,804,057	\$ 31,743	0.84%
Other Financing Uses				
	\$ -	\$ -	\$ -	0.00%
Total	\$ -	\$ -	\$ -	0.00%
Total	\$ 68,521,045	\$ 74,742,869	\$ 6,221,826	9.08%

City of Warner Robins, GA
General Fund Revenues
FY2026



City of Warner Robins, GA
General Fund Revenues

FY2025





City of Warner Robins, GA
GENERAL FUND SUMMARY
Revenues, Other Financing Sources & Fund Balance Allocation Comparison
FY 2026 Budget to FY 2025 Adopted Budget

Revenue	FY 2025	FY 2026	Dollar Variance	Percent Variance
SUMMARY OF REVENUES AND OTHER FINANCING SOURCES				
General Property Taxes and Other Taxes	\$ 32,950,984	\$ 33,479,000	\$ 528,016	1.60%
Selective Sales & Use Taxes	10,143,200	11,003,480	860,280	8.48%
Licenses & Permits	846,500	612,000	-234,500	-27.70%
Intergovernmental Revenues	1,525,184	1,956,671	431,487	28.29%
Charges for Services	3,264,000	3,159,500	-104,500	-3.20%
Fines & Forfeitures	2,160,000	1,814,000	-346,000	-16.02%
Investment Revenues	510,000	500,000	-10,000	-1.96%
Miscellaneous Revenues	160,300	155,350	-4,950	-3.09%
Other Financing Sources	5,472,038	5,408,722	-63,316	-1.16%
Total	\$ 57,032,206	\$ 58,088,723	\$ 1,056,517	1.85%
FUND BALANCE ALLOCATIONS				
Fund Balance Allocation	11,488,839	16,654,146	5,165,307	44.96%
Special Fund Balance Allocation	-	-	-	0.00%
Total	\$ 11,488,839	\$ 16,654,146	\$ 5,165,307	44.96%
TOTAL REVENUES, OTHER FINANCING SOURCES & FUND BALANCE ALLOCATIONS				
	\$ 68,521,045	\$ 74,742,869	\$ 6,221,824	9.08%
Beginning Fund Balance¹				
	\$ 24,154,079	\$ 18,457,576	\$ (5,696,503)	-23.58%
TOTAL FUNDS AVAILABLE				
	\$ 68,521,045	\$ 74,742,869	\$ 6,221,824	9.08%

Note¹: Beginning Fund Balance for FY 2026 includes consideration for encumbrances.

City of Warner Robins, GA
GENERAL FUND
Revenue, Other Financing Sources and Fund Balance Allocation Comparison
FY 2023 to FY 2026

									Dollar Variance FY2025 Budget FY26 Recommended Budget	Percent Variance: FY 2026 Tentative FY 2025 Adopted
		FY 2023	FY 2024	FY 2024	FY 2024	FY 2025	FY 2025	FY26 Recommended		
		Actual	Budget	Revised Budget	Actual	Budget	Actual¹		Variance (%)	
41001	Real property-Current Year	\$ 21,239,268	\$ 22,337,201	\$ 19,390,849	\$ 23,922,765	\$ 23,600,000	\$ 23,861,040	\$ 25,016,000	\$ 1,416,000	6.00%
41005	Payments in Lieu of Taxes	88,488	90,000	90,000	73,308	90,000	14,129	70,000	(20,000)	-22.22%
41006	Intangible Property Tax	428,213	500,000	500,000	355,566	500,000	292,063	375,000	(125,000)	-25.00%
41007	Real Estate Transfer Tax	208,169	250,000	250,000	163,223	250,000	103,203	180,000	(70,000)	-28.00%
41050	Title Ad Valorem Tax (TAVT)	2,660,007	2,600,000	2,350,000	2,820,452	2,600,000	1,356,799	2,500,000	(100,000)	-3.85%
41051	Motor Vehicle Tax	186,832	200,000	220,000	167,923	200,000	318,162	200,000	0	0.00%
41052	Mobile Home Tax	25,566	20,000	30,000	32,407	20,000	4,366	20,000	0	0.00%
41101	Electric Franchise Tax	4,307,878	4,700,000	4,000,000	4,394,978	4,700,000	2,591,439	4,400,000	(300,000)	-6.38%
41102	Telephone Franchise Tax	58,638	60,000	80,000	53,333	60,000	33,617	50,000	(10,000)	-16.67%
41103	Cable TV Franchise Tax	620,468	700,000	800,000	500,004	700,000	242,952	500,000	(200,000)	-28.57%
41120	LOST-Peach County Sales Tax	96,074	103,488	77,616	124,779	137,984	74,553	125,000	(12,984)	-9.41%
41401	Penalty & Interest Delinquent Property Tax	63,274	80,000	80,000	43,842	80,000	20,687	30,000	(50,000)	-62.50%
48058	Misc. Add-Ons/Property Tax	14,033	13,000	13,000	11,634	13,000	5,347	13,000	0	0.00%
General Property Taxes and Other Taxes		\$ 29,996,907	\$ 31,653,689	\$ 27,881,465	\$ 32,664,214	\$ 32,950,984	\$ 28,918,356	\$ 33,479,000	\$ 528,016	1.60%
41152	Alcoholic Beverage Excise	1,142,748	1,136,000	1,601,344	1,082,583	1,136,000	619,196	1,061,480	(74,520)	-6.56%
41153	Local Option Mixed Drinks	271,558	276,000	293,334	279,878	276,000	170,195	276,000	0	0.00%
41154	Energy Excise Tax	1,009	1,200	0	961	1,200	713	1,000	(200)	-16.67%
41201	Business & Occupation Taxes	1,733,630	1,820,000	1,750,000	1,773,943	1,820,000	989,023	1,750,000	(70,000)	-3.85%
41202	Insurance Premium Tax	6,673,908	6,700,000	5,800,000	7,127,209	6,700,000	7,667,449	7,700,000	1,000,000	14.93%
41203	Financial Institutions Tax	119,952	130,000	130,000	118,006	130,000	18,048	130,000	0	0.00%
41403	Penalty & Interest Delinq Bus & Occupation Taxes	24,846	10,000	10,000	27,099	10,000	14,943	15,000	5,000	50.00%
48059	Misc. Add-Ons/Bus License	68,367	70,000	70,000	63,760	70,000	29,133	70,000	0	0.00%
Selective Sales & Use Taxes		\$ 10,036,018	\$ 10,143,200	\$ 9,654,678	\$ 10,473,439	\$ 10,143,200	\$ 9,508,701	\$ 11,003,480	\$ 860,280	8.48%
42101	Construction Permits	338,779	365,000	364,313	415,951	430,000	184,143	300,000	(130,000)	-30.23%
42102	Plumbing Permits	179,738	140,000	111,716	159,114	150,000	56,714	100,000	(50,000)	-33.33%
42103	Electric Permits	168,743	150,000	147,283	225,714	220,000	79,510	150,000	(70,000)	-31.82%
42104	Land Disturbance & Zoning Fees	35,398	27,520	27,520	28,442	30,000	13,781	20,000	(10,000)	-33.33%
42105	Reinspection Fees	150	500	500	150	500	100	30,000	29,500	5900.00%
42108	Misc. Special Permits	18,475	16,000	8,200	15,075	16,000	7,100	12,000	(4,000)	-25.00%
Licenses & Permits		\$ 741,282	\$ 699,020	\$ 659,532	\$ 844,446	\$ 846,500	\$ 341,348	\$ 612,000	\$ (234,500)	-27.70%

City of Warner Robins, GA
GENERAL FUND
Revenue, Other Financing Sources and Fund Balance Allocation Comparison
FY 2023 to FY 2026

								Dollar Variance FY2025 Budget FY26 Recommended Budget	Percent Variance: FY 2026 Tentative FY 2025 Adopted
	FY 2023	FY 2024	FY 2024	FY 2024	FY 2025	FY 2025	FY26 Recommended		
	Actual	Budget	Revised Budget	Actual	Budget	Actual ¹			Variance (%)
43001 Grant Income-Public Safety	106,852	0	0	33,400	0	8,357	39,171	39,171	N/A
43251 Grant Income-Economic Development	66,375	0	0	109,720	152,000	117,975	500,000	348,000	228.95%
43301 State Grants-WRATS	86,603	152,000	152,000	919,864	919,864	946,513	152,000	(767,864)	-83.48%
43302 State Grants-LMIG	840,647	841,000	830,000	7,999	247,070	273,686	946,513	699,443	283.10%
43303 State Grants-Local Assist	16,506	15,000	14,832	52,359	56,250	13,500	262,737	206,487	367.09%
43304 State Grants-Dept of Human Services	48,000	50,000	50,000	274,394	150,000	13,350	56,250	(93,750)	-62.50%
43415 State Grants-CARES Act	0	0	0	0	0	0	0	0	N/A
43451 State Grants-GEMA Reimbursements	0	0	0	0	0	0	0	0	N/A
Intergovernmental Revenues	\$ 1,164,983	\$ 1,058,000	\$ 1,046,832	\$ 1,397,735	\$ 1,525,184	\$ 1,373,380	\$ 1,956,671	\$ 431,487	28.29%
44001 Election Fees	0	0	0	1,608	0	0	1,000	1,000	N/A
44002 Planning & Zoning Fees	19,602	18,000	18,000	13,700	18,000	9,650	15,000	(3,000)	-16.67%
44003 Administration Fees	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	1,283,331	2,200,000	0	0.00%
44005 Community Development Reimbursements	9,955	10,000	15,000	14,745	10,000	7,549	10,000	0	0.00%
44051 Open Records Request/Police Copies	14,540	10,000	10,000	16,000	10,000	7,951	10,000	0	0.00%
44052 Special Police Services	204,090	0	151,600	33,029	0	4,492	0	0	N/A
44102 Clearance/Demolition	10,265	10,000	8,000	1,943	10,000	2,084	2,500	(7,500)	-75.00%
44104 HO CO - Hwy 247/Other Joint Project	3,100	0	0	3,100	0	3,100	0	0	N/A
44151 Program Fees, Recreation	273,296	250,000	200,000	280,670	270,000	167,954	270,000	0	0.00%
44152 Ceramics Fees and Charges	19,624	16,000	12,000	14,958	16,000	7,894	16,000	0	0.00%
44153 Concessions	68,739	80,000	80,000	56,026	70,000	21,318	50,000	(20,000)	-28.57%
44156 Golf Course Concessions	0	0	0	0	0	5,167	20,000	20,000	N/A
44171 Golf Course Green Fees	175,172	175,000	175,000	212,957	175,000	108,568	150,000	(25,000)	-14.29%
44172 Golf Course Cart Rentals	173,580	185,000	185,000	203,467	185,000	105,526	150,000	(35,000)	-18.92%
44174 Golf Course Merchandise	0	0	0	0	0	8,792	50,000	50,000	N/A
44175 Golf Course Membership Dues	54,310	50,000	50,000	53,740	50,000	17,655	25,000	(25,000)	-50.00%
44176 Golf Course Driving Range Fees	0	0	0	0	0	15,323	20,000	20,000	N/A
44154 Recreation Facilities Rental	158,571	150,000	125,000	135,408	150,000	58,009	65,000	(85,000)	-56.67%
44201 Animal Control and Shelter Fees	92,957	75,000	40,000	102,469	75,000	52,635	80,000	5,000	6.67%
44601 Shop Labor	25,361	25,000	24,837	27,520	25,000	22,840	25,000	0	0.00%
Charges for Services	\$ 3,503,161	\$ 3,254,000	\$ 3,294,437	\$ 3,371,340	\$ 3,264,000	\$ 1,909,837	\$ 3,159,500	\$ (104,500)	-3.20%

City of Warner Robins, GA
GENERAL FUND
Revenue, Other Financing Sources and Fund Balance Allocation Comparison
FY 2023 to FY 2026

								Dollar Variance FY2025 Budget FY26 Recommended Budget	Percent Variance: FY 2026 Tentative FY 2025 Adopted
					FY 2025	FY 2025	FY26 Recommended		
					Budget	Actual ¹			Variance (%)
	FY 2023 Actual	FY 2024 Budget	FY 2024 Revised Budget	FY 2024 Actual					
45001 Municipal Court Fines	922,908	1,000,000	1,200,000	917,565	850,000	580,190	900,000	50,000	5.88%
45010 Litter Liens	16,320	10,000	15,000	25,919	10,000	10,375	20,000	10,000	100.00%
45003 Fines-Red Speed	0	10,000	0	1,417,194	1,300,000	605,774	894,000	(406,000)	-31.23%
Fines & Forfeitures	\$ 939,228	\$ 1,020,000	\$ 1,215,000	\$ 2,360,677	\$ 2,160,000	\$ 1,196,339	\$ 1,814,000	\$ 60,000	2.78%
46001 Interest Revenues	500,009	430,000	20,000	678,341	510,000	295,379	500,000	(10,000)	-1.96%
Investment Revenues	\$ 500,009	\$ 430,000	\$ 20,000	\$ 678,341	\$ 510,000	\$ 295,379	\$ 500,000	\$ (10,000)	-1.96%
47009 Contributions & Donations	0	1,000	1,000	0	1,000	150	150	(850)	-85.00%
47010 Contributions Veteran Park City Hall	175	300	300	255	300	200	200	(100)	-33.33%
47011 Donations-79 Green Street	0	0	0	0	0	0	0	0	N/A
48001 Rental Income	47,070	45,000	45,000	44,321	45,000	21,114	45,000	0	0.00%
48002 Auditorium Rent	10,958	4,000	4,000	15,139	4,000	0	0	(4,000)	-100.00%
48053 Miscellaneous Income	303,577	20,000	20,000	374,182	20,000	6,133	20,000	0	0.00%
48054 Vendors Comp-Sales Tax	872	0	0	960	0	587	0	0	N/A
48101 Insurance Recoveries	93,021	160,000	218,208	132,478	90,000	17,984	90,000	0	0.00%
Miscellaneous Revenues	\$ 455,673	\$ 230,300	\$ 288,508	\$ 567,334	\$ 160,300	\$ 46,167	\$ 155,350	\$ (4,950)	-3.09%
Total General Fund Revenues	\$ 47,337,260	\$ 48,488,209	\$ 44,060,452	\$ 52,357,526	\$ 51,560,168	\$ 43,589,508	\$ 52,680,001	\$ 1,119,833	2.17%
49016 Transfer in-TAB (Hotel/Motel Tax)	922,834	878,125	781,250	920,306	878,125	590,962	937,500	59,375	6.76%
49017 Transfer in-Motor Vehicle Rent	201,901	183,000	183,000	242,885	240,000	150,420	240,000	0	0.00%
49053 Transfer in-Water & Sewer	1,895,506	1,895,506	1,895,506	1,895,506	1,895,508	1,105,713	1,895,506	(2)	0.00%
49054 Transfer in-Natural Gas	2,320,716	2,320,716	2,320,716	2,320,716	2,320,716	1,353,751	2,320,716	0	0.00%
49201 Sales of Surplus Property	161,104	137,689	137,689	30,400	137,689	5,137	15,000	(122,689)	-89.11%
49303 Proceeds from Financing	0	0	0	495,267	0	0	0	0	N/A
Total Other Financing Sources	\$ 5,502,061	\$ 5,415,036	\$ 5,318,161	\$ 5,905,080	\$ 5,472,038	\$ 3,205,983	\$ 5,408,722	\$ (63,316)	-1.16%
Total General Fund Revenues and Other Financing Sources	\$ 52,839,320	\$ 53,903,245	\$ 49,378,613	\$ 58,262,606	\$ 57,032,206	\$ 46,795,490	\$ 58,088,723	\$ 1,056,517	1.85%
Fund Balance Allocation	-	6,837,615	5,739,088	-	11,488,839	-	16,654,146	5,165,307	44.96%
Special Fund Balance Allocation	-	-	-	-	-	-	-	0	0.00%
Total Fund Balance Allocation	\$ -	\$ 6,837,615	\$ 5,739,088	\$ -	\$ 11,488,839	\$ -	\$ 16,654,146	\$ 5,165,307	44.96%
Total General Fund Revenues, Other Financing Sources and Fund Balance Allocations	\$ 52,839,320	\$ 60,740,860	\$ 55,117,701	\$ 58,262,606	\$ 68,521,045	\$ 46,795,490	\$ 74,742,869	\$ 6,221,824	9.08%

¹ Represents year-to-date actuals through 1/31/25

Debt Service

Computation of Legal Debt Margin

	June 30,					
	2020	2021	2022	2023	2024	2025
Assessed Value	\$ 1,765,196,738	\$ 1,805,018,664	\$ 1,911,943,368	\$ 2,211,555,536	\$ 2,466,554,104	\$ 2,834,258,724
Legal Debt Margin						
Debt limit (10% of assessed value)	\$ 176,519,674	\$ 180,501,866	\$ 191,194,337	\$ 221,155,554	\$ 246,655,410	\$ 283,425,872
Debt applicable to limit:						
General obligation bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: Amount reserved for repayment of general obligation debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total debt applicable to limit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legal Debt Margin	\$ 176,519,674	\$ 180,501,866	\$ 191,194,337	\$ 221,155,554	\$ 246,655,410	\$ 283,425,872
Total net debt applicable to the limit as a % of the debt limit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Capital Lease Purchases
Aerial Fire Truck & Pumper Fire Truck

Year Ending June 30th	Governmental Activities
2025	\$ 203,900
2026	203,901
2027	203,901
2028	203,900
2029	203,900
2030-2031	267,991
Total minimum payments	1,287,493
Less amount representing interest	108,960
Present value of payments	<u>\$ 1,178,533</u>

Contracts Payable
Joint Development Authority of Peach County

Fiscal Year	Principal	Interest	Total
2025	\$ 130,500	\$ 76,170	\$ 206,670
2026	136,500	70,950	207,450
2027	141,000	65,490	206,490
2028	147,000	59,850	206,850
2029	154,500	52,500	207,000
2030-2034	895,500	138,600	1,034,100
	<u>\$ 1,605,000</u>	<u>\$ 463,560</u>	<u>\$ 2,068,560</u>

Warner Robins Public Facilities Authority Revenue Bonds

Fiscal Year	Principal	Interest	Total
2025	\$ 3,835,000	\$ 827,025	\$ 4,662,025
2026	845,000	716,775	1,561,775
2027	895,000	673,275	1,568,275
2028	935,000	627,525	1,562,525
2029	985,000	579,525	1,564,525
2030-2034	5,705,000	2,095,650	7,800,650
2035-2039	7,055,000	727,900	7,782,900
	<u>\$ 20,255,000</u>	<u>\$ 6,247,675</u>	<u>\$ 26,502,675</u>

Water & Sewer Revenue Bonds

SERIES 2020

<u>YEAR OF MATURITY</u>	<u>BONDS OUTSTANDING</u>	<u>INTEREST RATE</u>	<u>INTEREST</u>
2025	\$ 620,000	5.00%	\$ 828,200
2026	650,000	5.00%	796,450
2027	685,000	5.00%	763,075
2028	720,000	5.00%	727,950
2029	755,000	5.00%	691,075
2030	745,000	5.00%	653,575
2031	505,000	5.00%	622,325
2032	530,000	5.00%	596,450
2033	555,000	5.00%	569,325
2034	585,000	3.00%	540,825
2035	610,000	3.00%	517,050
2036	625,000	4.00%	498,525
2037	650,000	4.00%	476,150
2038	675,000	3.00%	449,650
2039	700,000	3.00%	425,650
2040	720,000	3.00%	404,350
2041	745,000	4.00%	382,375
2042	770,000	4.00%	355,800
2043	800,000	4.00%	324,400
2044	835,000	4.00%	291,700
2045	865,000	4.00%	257,700
2046	905,000	4.00%	222,300
2047	940,000	4.00%	185,400
2048	980,000	4.00%	147,000
2049	1,020,000	4.00%	107,000
2050	1,060,000	4.00%	65,400
2051	1,105,000	4.00%	22,100
	<u>\$ 20,355,000</u>		<u>\$ 11,921,800</u>

SERIES 2022

<u>YEAR OF MATURITY</u>	<u>BONDS OUTSTANDING</u>	<u>INTEREST RATE</u>	<u>INTEREST</u>
2025	\$ 1,610,000	1.90%	\$ 315,470
2026	1,640,000	1.95%	284,185
2027	1,670,000	2.00%	251,495
2028	1,705,000	2.05%	217,319
2029	1,740,000	2.10%	181,573
2030	1,775,000	2.15%	144,221
2031	1,815,000	2.20%	105,175
2032	1,850,000	2.25%	64,398
2033	1,895,000	2.30%	32,793
	<u>\$ 15,700,000</u>	4.00%	<u>\$ 1,596,629</u>

General Fund

The General Fund is a governmental fund. It is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in any other fund.

FUND 10 GENERAL FUND

FUNCTION 1000 General Government

ACTIVITY 1110 Legislative - City Council

DEPARTMENT 01

<u>Acct #</u>	<u>Account Name</u>	<u>FY 2023 Actual</u>	<u>Adopted FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>Adopted FY 2025 Budget</u>	<u>Tentative FY 2026 Budget</u>	<u>FY 2026 Tentative FY 2025 Adopted Variance (\$)</u>	<u>FY 2026 Tentative FY 2025 Adopted Variance (%)</u>
51003	Salaries- part time-Council Members	\$60,231	\$60,000	\$60,001	\$60,000	\$90,000	\$30,000	50.00%
51012	Vehicle Allowance	20,479	20,400	20,400	\$20,400	\$20,400	0	0.00%
51201	FICA	5,616	6,151	5,634	\$6,151	\$8,446	2,295	37.31%
51202	Group Health	162,090	150,000	255,300	\$150,000	\$136,722	(13,278)	-8.85%
51203	Retirement	3,600	3,600	3,600	\$3,600	\$3,600	0	0.00%
52312	Telephone	6,127	6,300	5,190	\$6,300	\$6,300	0	0.00%
52331	Printing	25	200	0	\$200	\$200	0	0.00%
52341	Travel & Business Mtg	35,517	44,000	41,410	\$60,000	\$45,000	(15,000)	-25.00%
53371	Other Supplies	834	1,000	406	\$1,000	\$5,000	4,000	400.00%
Total Expenditures		\$294,519	\$291,651	\$391,941	\$307,651	\$315,668	\$8,017	2.61%

FUND 10 GENERAL FUND
Function 1000 General Government
Activity 1310 Executive - Mayor's Office

Department 01

<u>Acct #</u>	<u>Account Name</u>	FY 2023	Adopted FY 2024	FY 2024	Adopted FY 2025	Tentative FY 2026	FY 2026 Tentative FY 2025 Adopted	FY 2026 Tentative FY 2025 Adopted
		<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
51001	Salaries- full time	\$188,262	\$185,254	\$211,308	\$202,280	\$196,184	(\$6,096)	-3.01%
51001	Special Duties Stipends	0	0	0	\$7,500	\$7,500	0	0.00%
51002	Salaries- over time	1,192	2,000	516	\$2,000	\$2,500	500	25.00%
51201	FICA	13,494	14,325	14,897	\$16,201	\$15,773	(428)	-2.64%
51202	Group Health	81,040	75,000	127,650	\$75,000	\$68,361	(6,639)	-8.85%
51203	Retirement	12,168	12,168	12,168	\$21,098	\$28,128	7,030	33.32%
52021	Professional Services	92,402	60,000	90,000	\$120,000	\$35,000	(85,000)	-70.83%
52141	Repairs & maint by vdr- Vehicles	275	2,000	2,897	\$3,000	\$3,000	0	0.00%
52311	Postage	39	150	194	\$150	\$200	50	33.33%
52312	Telephone	2,206	2,640	1,097	\$2,640	\$3,000	360	13.64%
52321	Advertising/City Promotions	7,163	10,000	360	\$0	\$0	0	0.00%
52341	Travel & Business Mtg /Roundtable	26,460	25,000	47,281	\$32,000	\$35,000	3,000	9.38%
52351	Dues & Memberships	0	1,000	5,269	\$7,000	\$7,000	0	0.00%
53001	Office Supplies	1,664	2,000	1,321	\$2,000	\$2,000	0	0.00%
53261	Gas/Diesel/Oil/Grease	2,340	3,000	1,015	\$3,000	\$3,000	0	0.00%
53302	Executive Supply & Expense	8,063	10,000	6,551	\$10,000	\$10,000	0	0.00%
53311	Subscriptions & Publications	2,027	2,000	0	\$2,000	\$2,000	0	0.00%
54123	Vehicles	0	0	0	\$0	\$0	0	0.00%
54124	Furniture & Fixtures	0	0	0	\$5,000	\$5,000	0	0.00%
Total Expenditures		\$438,795	\$406,537	\$522,523	\$510,869	\$423,646	(\$87,223)	-17.07%

City Administrator's Office

James Drinkard, City Administrator

Fund	Activity	Function	Budget Center
10	1320	General Government	City Administrator's Office
10	1340	General Government	General Administration
10	1535	General Government	Management Information Systems
30	Various	City Development	Homeless Shelter

MARKETING & COMMUNICATIONS



**NEW WEBSITE
LAUNCHED!**

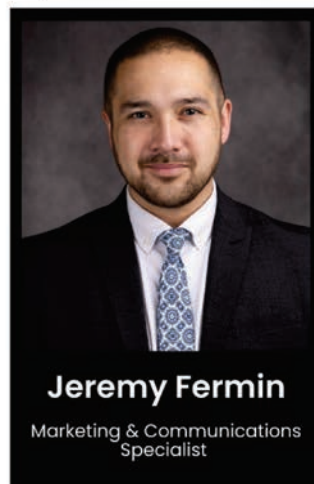
*~21,000 unique website
users per month*



VISIT WRGA.GOV

SOCIAL MEDIA	 19,682 Total Followers +5,935	 3,153 Total Followers +402	 1,024 Total Followers +425	 496 Total Followers +218	 39 Videos 24+ Subscribers

The Marketing & Communications Office for the City of Warner Robins manages public messaging and community engagement to ensure clear and strategic communication. Responsible for overseeing social media, responding to crises, and managing the city's digital footprint, the office plays a vital role in keeping residents informed about city initiatives, services, and events. Through proactive storytelling and responsive communication, it strengthens public trust and fosters a well-connected community.



FUND 10 GENERAL FUND**Function 1000 General Government****Activity 1320 Executive - Administrator's Office**

Department 01

<u>Acct #</u>	<u>Account Name</u>	<u>FY 2023</u>	<u>Adopted FY 2024</u>	<u>FY 2024</u>	<u>Adopted FY 2025</u>	<u>Tentative FY 2026</u>	<u>FY 2026 Tentative FY 2025 Adopted</u>	<u>FY 2026 Tentative FY 2025 Adopted</u>
		<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
51001	Salaries- full time	\$135,937	\$419,372	\$274,195	\$395,423	\$727,362	\$331,939	83.95%
51002	Salaries-overtime	0	0	377	\$0	\$1,000	\$1,000	100.00%
51003	Salaries- part time	44,708	32,500	11,595	\$0	\$0	\$0	0.00%
51012	Vehicle Allowance	0	0	0	\$0	\$3,600	3,600	100.00%
51201	FICA	13,807	34,568	21,431	\$30,250	\$55,995	25,745	85.11%
51202	Group Health	10,080	125,000	247,850	\$125,000	\$227,870	102,870	82.30%
51203	Retirement	0	0	0	\$59,253	\$118,000	58,747	99.15%
51205	Worker's compensation	0	0	0	\$0	\$0	0	0.00%
52021	Professional Services	135,094	140,000	279,438	\$300,000	\$175,000	(125,000)	-41.67%
52141	Rep & Maint by Vndr-Vehicle	0	0	21	\$1,000	\$2,500	1,500	150.00%
52143	Rep & Maint by Vndr-Office Equ	371	1,000	923	\$1,000	\$1,000	0	0.00%
52300	Citizen Engagement	0	0	0	\$0	\$75,000	75,000	100.00%
52311	Postage	0	0	5	\$100	\$100	0	0.00%
52312	Telephone	1,476	2,000	2,471	\$2,500	\$4,000	1,500	60.00%
52321	Advertising/City Promotions	0	0	0	\$0	\$50,000	50,000	100.00%
52331	PRINTING	0	0	0	\$0	\$35,000	35,000	100.00%
52341	Travel & Business Meetings	2,923	5,000	5,939	\$7,500	\$15,000	7,500	100.00%
52351	Dues & memberships/Internship Program	10,000	0	0	\$5,000	\$3,000	(2,000)	-40.00%
52361	Training & Employ Devel	0	0	0	\$0	\$6,000	6,000	100.00%
53001	Office Supplies	2,676	5,500	1,359	\$2,500	\$2,000	(500)	-20.00%
53261	Gas/Diesel/Oil/Grease	0	0	0	\$2,000	\$1,500	(500)	-25.00%
53302	Executive Supply & Expense	17,731	300,000	228,862	\$250,000	\$71,550	(178,450)	-71.38%
53371	Other Supplies/Teambuilding Events	86	45,000	669	\$30,000	\$2,500	(27,500)	-91.67%
54124	Furniture & Fixtures	0	0	0	\$0	\$0	0	0.00%
Total Expenditures		\$374,889	\$1,109,940	\$1,075,135	\$1,211,526	\$1,577,977	\$366,451	30.25%

FUND 10 GENERAL FUND**Function 1000 General Government****Activity 1340 Executive - General Administration**

Department 01

<u>Acct #</u>	<u>Account Name</u>	FY 2023	Adopted FY 2024	FY 2024	Adopted FY 2025	Tentative FY 2026	FY 2026 Tentative FY 2025 Adopted	FY 2026 Tentative FY 2025 Adopted
		<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
51001	Salaries- full time	\$0	\$222,111	\$209,722	\$213,485	\$0	(\$213,485)	-100.00%
51012	Vehicle Allowance	0	0	0	\$3,600	\$0	(3,600)	-100.00%
51201	FICA	0	16,991	15,820	\$16,607	\$0	(16,607)	-100.00%
51202	Group Health	0	50,000	85,100	\$50,000	\$0	(50,000)	-100.00%
51203	Retirement	0	0	0	\$22,266	\$0	(22,266)	-100.00%
51205	Worker's compensation	0	0	0	\$0	\$0	0	0.00%
52143	Rep & Maint by Vndr-Office Equ	0	1,000	0	\$1,000	\$0	(1,000)	-100.00%
52312	Telephone	1,956	2,800	1,966	\$2,800	\$0	(2,800)	-100.00%
52341	Travel & Business Meetings	0	5,000	909	\$5,000	\$0	(5,000)	-100.00%
52351	Dues & memberships	0	500	550	\$500	\$0	(500)	-100.00%
52361	Training & Employ Devel	0	5,000	3,106	\$5,000	\$0	(5,000)	-100.00%
53001	Office Supplies	102	350	154	\$350	\$0	(350)	-100.00%
53302	Executive Supply & Expense	0	2,500	1,286	\$2,150	\$0	(2,150)	-100.00%
53371	Other Supplies	0	5,000	2,243	\$5,000	\$0	(5,000)	-100.00%
54124	Furniture & Fixtures	0	1,000	140	\$1,000	\$0	(1,000)	-100.00%
Total Expenditures		<u>\$2,058</u>	<u>\$312,252</u>	<u>\$320,995</u>	<u>\$328,758</u>	<u>\$0</u>	<u>(\$328,758)</u>	<u>-100.00%</u>

Fund 10 GENERAL FUND
Function 1000 General Government
Activity 1535 Management Information Systems

DEPARTMENT 01

Acct #	Account Name	FY 2023	Adopted FY 2024	FY 2024	Adopted FY 2025	Tentative FY 2026	FY 2026 Tentative FY 2025 Adopted	FY 2026 Tentative FY 2025 Adopted
		Actual	Budget	Actual	Budget	Budget	Variance (\$)	Variance (%)
51001	Salaries- full time	\$258,684	\$245,627	\$266,505	\$325,446	\$280,873	(\$44,573)	-13.70%
51002	Salaries- overtime	1,336	2,500	2,486	\$3,500	\$3,500	0	0.00%
51011	Salaries-On Call	11,172	0	10,920	\$11,000	\$11,000	0	0.00%
51201	FICA	20,141	18,982	21,068	\$26,006	\$22,596	(3,410)	-13.11%
51202	Group Health	141,120	125,000	212,750	\$100,000	\$113,935	13,935	13.94%
51203	Retirement	42,624	42,620	42,620	\$37,325	\$39,157	1,832	4.91%
51205	Worker's compensation	0	0	0	\$0	\$0	0	0.00%
52041	Professional/Tech-Software	377,732	320,000	237,979	\$592,000	\$1,560,000	968,000	163.51%
52140	Repairs & maint by vdr- Buildings	0	0	0	\$0	\$5,000	5,000	100.00%
52141	Rep & Maint by Vndr-Vehicles	32	0	0	\$0	\$0	0	0.00%
52144	Repairs & maint by Vdr- Other Equip	0	0	0	\$0	\$0	0	0.00%
52312	Telephone	414,977	380,000	478,505	\$405,000	\$405,000	0	0.00%
52341	Travel & business mtg	237	1,000	382	\$1,000	\$0	(1,000)	-100.00%
52351	Dues & memberships	400	1,000	0	\$1,000	\$0	(1,000)	-100.00%
52361	Training & employee development	50	5,000	12,685	\$13,800	\$0	(13,800)	-100.00%
53001	Office supplies	288	350	10	\$350	\$350	0	0.00%
53002	Data Processing Supplies	7,681	10,000	6,144	\$10,000	\$10,000	0	0.00%
53211	Natural Gas	56	100	0	\$100	\$100	0	0.00%
53261	Gas/Oil/Grease	490	400	509	\$600	\$600	0	0.00%
53371	Other Supplies	2,974	5,000	4,906	\$5,000	\$4,000	(1,000)	-20.00%
54124	Furniture & Fixtures	160	0	0	\$0	\$0	0	0.00%
54125	Computer Equipment	18,085	0	0	\$0	\$30,000	30,000	100.00%
Total Expenditures		\$1,298,239	\$1,157,579	\$1,297,469	\$1,532,127	\$2,486,111	\$953,984	62.27%

City Clerk's Office

Mandy Stella, City Clerk

Fund	Activity	Function	Budget Center
10	1330	General Government	City Clerk
10	1400	General Government	City Elections
10	1580	General Government	Records Management
10	1595	General Government	General Administration Fees



CITY CLERK

The City Clerk's Office is the custodian of official city documents, ensuring transparency, accessibility, and the preservation of the community's legislative history. They manage vital records and other essential documents, serving as a reliable resource for residents and businesses alike.



Mandy Stella
City Clerk

Renewed Business
Licenses

1,751

New Business
Licenses

425

Tax bill growth:

1335

increase in bills
(\$728,046 or 2.99%)

147

Press Releases / Meeting
Notices Issued

850

Open Records Requests
Processed (excluding WRPD)

Fund 10 GENERAL FUND
Function 1000 General Government
Activity 1330 Executive - City Clerk

DEPARTMENT 01

<u>Acct #</u>	<u>Account Name</u>	<u>FY 2023</u> <u>Actual</u>	<u>Adopted</u> <u>FY 2024</u> <u>Budget</u>	<u>FY 2024</u> <u>Actual</u>	<u>Adopted</u> <u>FY 2025</u> <u>Budget</u>	<u>Tentative</u> <u>FY 2026</u> <u>Budget</u>	<u>FY 2026 Tentative</u> <u>FY 2025 Adopted</u> <u>Variance (\$)</u>	<u>FY 2026 Tentative</u> <u>FY 2025 Adopted</u> <u>Variance (%)</u>
51001	Salaries- full time	\$134,897	\$100,613	\$97,342	\$100,527	\$100,297	(\$230)	-0.23%
51012	Vehicle Allowance	7,229	0	7,132	\$3,600	\$3,600	0	0.00%
51201	FICA	11,145	7,697	8,451	\$7,966	\$7,948	(18)	-0.22%
51202	Group Health	29,030	25,000	77,650	\$25,000	\$22,787	(2,213)	-8.85%
51203	Retirement	14,220	14,221	14,221	\$10,485	\$13,822	3,337	31.83%
51205	Worker's compensation	0	0	0	\$0	\$0	0	0.00%
52021	Professional Services	0	10,000	0	\$0	\$10,000	10,000	100.00%
52312	Telephone	1,743	1,800	1,668	\$1,800	\$1,800	0	0.00%
52321	Advertising/City Promotions	9,376	15,000	17,789	\$15,000	\$6,000	(9,000)	-60.00%
52341	Travel & Business Mtg	4,320	5,000	4,987	\$7,000	\$7,000	0	0.00%
52351	Dues & memberships	140	250	140	\$250	\$250	0	0.00%
53001	Office Supplies	741	500	495	\$500	\$500	0	0.00%
52361	Training & Employ Devel	1,245	1,000	11	\$1,000	\$0	(1,000)	-100.00%
53311	Subscriptions & Publications	0	0	0	\$0	\$0	0	0.00%
54121	Machinery & Equipment	0	0	0	\$0	\$0	0	0.00%
54124	Furniture & Fixtures	0	0	0	\$0	\$0	0	0.00%
Total Expenditures		\$214,086	\$181,081	\$229,885	\$173,128	\$174,004	\$876	0.51%

Fund 10 GENERAL FUND
Function 1000 General Government
Activity 1400 Elections - City Elections

DEPARTMENT 01

<u>Acct #</u>	<u>Account Name</u>	<u>FY 2023</u>	<u>Adopted</u> <u>FY 2024</u>	<u>FY 2024</u>	<u>Adopted</u> <u>FY 2025</u>	<u>Tentative</u> <u>FY 2026</u>	<u>FY 2026 Tentative</u> <u>FY 2025 Adopted</u>	<u>FY 2026 Tentative</u> <u>FY 2025 Adopted</u>
		<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
51003	Salaries-Part time	0	\$0	0	\$0	\$0	\$0	0.00%
51004	Salaries-Temp Labor w/Fica	0	8,643	0	\$0	\$8,500	8,500	100.00%
51201	FICA	0	661	0	\$0	\$650	650	100.00%
52021	Professional Services	0	20,313	0	\$0	\$20,500	20,500	100.00%
52311	Postage	0	236	0	\$0	\$250	250	100.00%
52381	Contract Labor	0	22,833	37,495	\$0	\$23,000	23,000	100.00%
53371	Other Supplies	244	6,747	3,466	\$0	\$6,800	6,800	100.00%
57200	Payments to Other Agencies	0	0	0	\$0	\$0	0	0.00%
Total Expenditures		\$244	\$59,433	\$40,961	\$0	\$59,700	\$59,700	100.00%

Fund 10 GENERAL FUND
Function 1000 General Government
Activity 1580 Records Management

DEPARTMENT 01

<u>Acct #</u>	<u>Account Name</u>	FY 2023	Adopted FY 2024	FY 2024	Adopted FY 2025	Tentative FY 2026	FY 2026 Tentative FY 2025 Adopted	FY 2026 Tentative FY 2025 Adopted
		<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
51001	Salaries- full time	\$105,316	\$115,662	\$138,868	\$157,417	\$154,460	(\$2,957)	-1.88%
51002	Salaries-Over time	0	250	0	\$250	\$0	(250)	-100.00%
51003	Salaries-Part Time	0	0	0	\$0	\$0	0	0.00%
51201	FICA	7,786	8,867	10,388	\$12,062	\$11,816	(245)	-2.03%
51202	Group Health	54,030	50,000	85,100	\$50,000	\$45,574	(4,426)	-8.85%
51203	Retirement	16,356	16,359	16,359	\$16,419	\$21,691	5,272	32.11%
51205	Worker's compensation	0	0	0	\$0	\$0	0	0.00%
52041	Prof Serv-Software & Support	0	5,000	0	\$5,000	\$20,000	15,000	300.00%
52143	Repairs & maint by vdr-Office Equip	2,973	0	1,445	\$2,000	\$2,000	0	0.00%
52311	Postage	22	25	32	\$40	\$150	110	275.00%
52341	Travel & business mtg	1,786	2,000	7,254	\$5,000	\$7,000	2,000	40.00%
52351	Dues & memberships	90	250	223	\$250	\$100	(150)	-60.00%
52361	Training & employee development	0	500	45	\$500	\$500	0	0.00%
53001	Office supplies	601	1,000	1,093	\$2,000	\$2,000	0	0.00%
54124	Furniture & Fixtures	518	1,200	699	\$1,200	\$5,000	3,800	316.67%
54126	Office Equipment	0	0	0	\$0	\$0	0	0.00%
Total Expenditures		\$189,478	\$201,113	\$261,505	\$252,138	\$270,291	\$18,154	7.20%

Fund 10 GENERAL FUND
Function 1000 General Government
Activity 1595 General Administration Fees
 DEPARTMENT 01

<u>Acct #</u>	<u>Account Name</u>	FY 2023	Adopted FY 2024	FY 2024	Adopted FY 2025	Tentative FY 2026	FY 2026 Tentative FY 2025 Adopted	FY 2026 Tentative FY 2025 Adopted
		<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
52351	Dues & memberships	\$205,178	\$210,000	\$208,436	\$220,000	\$220,000	\$0	0.00%
	Total Expenditures	\$205,178	\$210,000	\$208,436	\$220,000	\$220,000	\$0	0.00%

Finance Department

Dr. Sharon Hall, Interim Director

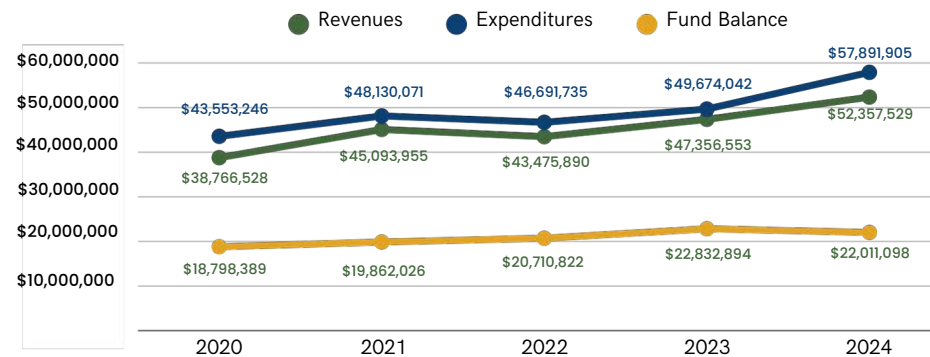
Fund	Activity	Function	Budget Center
10	1512	General Government	Finance
10	1514	General Government	Tax Administration
10	1517	General Government	Purchasing
10	1519	General Government	Inventory & Receiving
10	1590	General Government	Customer Services
16	0000	City Development	Hotel Motel Tax
16	0000	City Development	Motor Vehicle Rental Tax
22	Various	General Government	American Rescue Plan Act (ARPA)
33	Various	Public Works	SPLOST 2006, Capital Projects Fund
34	Various	Public Works	SPLOST 2012, Capital Projects Fund
35	Various	Public Works	SPLOST 2018, Capital Projects Fund
37	Various	Public Works	SPLOST 2024, Capital Projects Fund
36	Various	Public Works	Warner Robins Public Facilities Authority, Capital Projects Fund
52	4520	Public Works	Sanitation Collection

FINANCE DEPARTMENT



The Finance Department has general responsibility for the financial administration of the City. It provides managerial, analytical, and administrative support for all the departments of the City. Its functions include recording and documenting all financial transactions, fund investments and debt management; budget preparation, coordination and monitoring for compliance; risk management; accounts receivable; and payment of all invoices.

5 Year Trend for General Fund Revenues and Expenditures & Fund Balance



Moody's Rating Aa2

	# of Funds	# of GL Accounts
FY2020	23	1551
FY2021	22	1593
FY2022	24	1598
FY2023	24	1536
FY2024	25	1549
FY2025	27	1804

Accounts Payable

	Invoices Processed	Checks Issued
FY2020	21,636	7,411
FY2021	22,294	7,419
FY2022	21,678	7,092
FY2023	22,627	6,837
FY2024	24,115	7,616
FY2025	23,689	7,013



Dr. Sharon Hall
Interim Director
Finance Department

Fund 10 GENERAL FUND
Function 1000 General Government
Activity 1512 Finance

DEPARTMENT 01

Acct #	Account Name	FY 2023 Actual	Adopted FY 2024 Budget	FY 2024 Actual	Adopted FY 2025 Budget	Tentative FY 2026 Budget	FY 2026 Tentative FY 2025 Adopted Variance (\$)	FY 2026 Tentative FY 2025 Adopted Variance (%)
51001	Salaries- full time	\$263,522	\$448,586	\$306,541	\$484,740	\$644,774	\$160,034	33.01%
51002	Salaries- overtime	0	0	0	\$0	\$0	0	0.00%
51003	Salaries- part time	5,025	15,000	0	\$0	\$0	0	0.00%
51012	Vehicle Allowance	0	0	0	\$3,600	\$3,600	0	0.00%
51201	FICA	21,590	35,464	24,562	\$37,358	\$46,629	9,271	24.82%
51202	Group Health	166,174	200,000	340,397	\$200,000	\$182,296	(17,704)	-8.85%
51203	Retirement	53,652	53,655	53,655	\$58,241	\$93,577	35,336	60.67%
51204	Unemployment	0	5,000	0	\$5,000	\$5,000	0	0.00%
51205	Worker's compensation	0	0	0	\$0	\$0	0	0.00%
52021	Professional Services	160,335	300,000	68,923	\$205,000	\$217,000	12,000	5.85%
52022	Professional Services-Audit Fees	57,000	175,000	151,220	\$175,000	\$165,000	(10,000)	-5.71%
52022	Professional Serv-Internal Auditor	0	0	0	\$0	\$0	0	0.00%
52143	Repairs & maint by vdr-Office Equip	2,273	1,800	1,079	\$1,800	\$1,800	0	0.00%
52311	Postage	2,794	3,000	3,140	\$3,300	\$3,300	0	0.00%
52312	Telephone	1,291	2,025	1,216	\$2,025	\$2,025	0	0.00%
52341	Travel & business mtg	1,320	3,500	1,882	\$3,500	\$3,500	0	0.00%
52351	Dues & memberships	100	1,000	405	\$1,000	\$1,000	0	0.00%
52361	Training & Employee Development	1,453	10,000	10,435	\$14,000	\$10,000	(4,000)	-28.57%
52381	Contract Labor	0	0	0	\$0	\$0	0	0.00%
52395	Bank Service Charges	122,081	154,000	47,121	\$75,000	\$75,000	0	0.00%
53001	Office supplies	2,661	3,000	2,369	\$3,000	\$3,500	500	16.67%
53371	Other Supplies	76	500	289	\$500	\$750	250	50.00%
53602	Over & Short	0	0	0	\$0	\$0	0	0.00%
54124	Furniture & Fixtures	0	0	0	\$0	\$0	0	0.00%
54126	Office Equipment	3,142	0	0	\$0	\$0	0	0.00%
57201	IRS Penalties	2,518	3,000	155	\$3,000	\$3,000	0	0.00%
57202	GDOR Penalty & Int	1,604	0	726	\$1,000	\$1,000	0	0.00%
58101	Debt Svc-2018 Bond Issue	0	1,192,500	0	\$1,178,750	\$1,302,375	123,625	10.49%
58230	Other Interest Expense	3,572	0	0	\$0	\$0	0	0.00%
Total Expenditures		\$872,183	\$2,607,030	\$1,014,115	\$2,455,814	\$2,765,126	\$309,312	12.60%

Fund 10 GENERAL FUND
Function 1000 General Government
Activity 1514 Tax Administration

DEPARTMENT 01

<u>Acct #</u>	<u>Account Name</u>	<u>FY 2023</u> <u>Actual</u>	<u>Adopted</u> <u>FY 2024</u> <u>Budget</u>	<u>FY 2024</u> <u>Actual</u>	<u>Adopted</u> <u>FY 2025</u> <u>Budget</u>	<u>Tentative</u> <u>FY 2026</u> <u>Budget</u>	<u>FY 2026 Tentative</u> <u>FY 2025 Adopted</u> <u>Variance (\$)</u>	<u>FY 2026 Tentative</u> <u>FY 2025 Adopted</u> <u>Variance (%)</u>
51001	Salaries- full time	\$176,142	\$204,530	\$223,272	\$252,917	\$241,055	(\$11,862)	-4.69%
51002	Salaries- overtime	73	0	305	\$0	\$0	0	0.00%
51003	Salaries- Part Time	0	0	0	\$0	\$0	0	0.00%
51004	Temporary Salaries	0	0	0	\$0	\$0	0	0.00%
51201	FICA	13,506	15,647	17,113	\$19,348	\$18,441	(907)	-4.69%
51202	Group Health	110,080	100,000	187,750	\$125,000	\$113,935	(11,065)	-8.85%
51203	Retirement	22,884	22,884	22,884	\$26,379	\$33,582	7,203	27.31%
51205	Worker's compensation	0	0	0	\$0	\$0	0	0.00%
52021	Professional Services	71,192	40,000	53,456	\$40,000	\$30,000	(10,000)	-25.00%
52143	Repairs & maint by vdr-Office Equip	2,051	2,000	1,458	\$2,000	\$1,500	(500)	-25.00%
52311	Postage	5,163	7,500	10,206	\$7,500	\$6,500	(1,000)	-13.33%
52312	Telephone	209	250	553	\$500	\$500	0	0.00%
52321	Advertising/City Promotions	3,054	3,000	3,784	\$4,000	\$3,000	(1,000)	-25.00%
52331	Printing	0	0	0	\$0	\$0	0	0.00%
52341	Travel & business mtg	5,895	5,000	4,050	\$5,000	\$2,500	(2,500)	-50.00%
52351	Dues & memberships	250	400	0	\$400	\$0	(400)	-100.00%
52361	Training & Employee Development	560	8,000	1,694	\$4,000	\$2,000	(2,000)	-50.00%
53001	Office supplies	2,890	4,500	4,232	\$4,500	\$4,500	0	0.00%
53602	Over & Short	0	0	(1,776)	\$0	\$0	0	0.00%
54121	Machinery & Equipment	0	0	0	\$0	\$0	0	0.00%
54123	Vehicles	0	0	0	\$0	\$0	0	0.00%
54124	Furniture & Fixtures	0	0	0	\$0	\$0	0	0.00%
54126	Office equipment	0	0	0	\$0	\$0	0	0.00%
58108	Lease Payments-Office Equipment	1,880	4,500	847	\$4,500	\$4,500	0	0.00%
Total Expenditures		\$415,829	\$418,211	\$529,828	\$496,044	\$462,013	(\$34,031)	-6.86%

Fund 10 GENERAL FUND
Function 1000 General Government
Activity 1517 Purchasing

DEPARTMENT 01

Acct #	Account Name	FY 2023	Adopted FY 2024	FY 2024	Adopted FY 2025	Tentative FY 2026	FY 2026 Tentative FY 2025 Adopted	FY 2026 Tentative FY 2025 Adopted
		Actual	Budget	Actual	Budget	Budget	Variance (\$)	Variance (%)
51001	Salaries- full time	\$157,057	\$269,441	\$222,445	\$267,566	\$312,493	\$44,927	16.79%
51012	Vehicle Allowance	0	0	0	\$0	\$0	0	0.00%
51201	FICA	11,708	20,612	16,610	\$20,469	\$23,906	3,437	16.79%
51202	Group Health	56,040	50,000	137,750	\$100,000	\$113,935	13,935	13.94%
51203	Retirement	15,312	15,310	15,310	\$31,288	\$42,378	11,090	35.44%
51205	Worker's compensation	0	0	0	\$0	\$0	0	0.00%
52143	Repairs & maint by vdr-Office Equip	3,069	3,500	5,828	\$5,000	\$5,000	0	0.00%
52311	Postage	12	120	5	\$200	\$300	100	50.00%
52312	Telephone	4,489	5,000	1,942	\$5,000	\$3,000	(2,000)	-40.00%
52321	Advertising/City Promotions	80	500	340	\$500	\$600	100	20.00%
52331	Printing	0	0	0	\$0	\$0	0	0.00%
52341	Travel & business mtg	1,310	2,000	1,135	\$2,000	\$0	(2,000)	-100.00%
52351	Dues & memberships	365	650	580	\$800	\$800	0	0.00%
52361	Training & employee development	1,722	1,500	4,551	\$15,000	\$0	(15,000)	-100.00%
53001	Office supplies	1,000	1,300	910	\$1,300	\$1,000	(300)	-23.08%
53311	Subscriptions & publications	88	100	88	\$100	\$0	(100)	-100.00%
53371	Other supplies	696	2,000	658	\$2,000	\$1,500	(500)	-25.00%
54126	Office Equipment	0	0	0	\$0	\$0	0	0.00%
Total Expenditures		\$252,948	\$372,033	\$408,154	\$451,223	\$504,912	\$53,689	11.90%

Fund 10 GENERAL FUND
Function 1000 General Government
Activity 1519 Inventory & Receiving

DEPARTMENT 04

Acct #	Account Name	FY 2023 Actual	Adopted FY 2024 Budget	FY 2024 Actual	Adopted FY 2025 Budget	Tentative FY 2026 Budget	FY 2026 Tentative FY 2025 Adopted Variance (\$)	FY 2026 Tentative FY 2025 Adopted Variance (%)
51001	Salaries- full time	\$92,017	\$117,850	\$140,592	\$153,329	\$149,759	(\$3,570)	-2.33%
51002	Salaries- overtime	0	0	1,042	\$0	\$5,235	5,235	100.00%
51003	Salaries- part time	0	0	0	\$0	\$0	0	0.00%
51011	Salaries- on call pay	10,752	10,920	10,920	\$10,920	\$10,920	0	0.00%
51201	FICA	7,586	9,851	11,378	\$12,565	\$12,692	127	1.01%
51202	Group Health	81,040	75,000	127,650	\$75,000	\$68,361	(6,639)	-8.85%
51203	Retirement	17,712	17,718	17,718	\$15,992	\$20,801	4,809	30.07%
51205	Worker's compensation	0	0	0	\$0	\$0	0	0.00%
52139	Repairs & maint by vdr- Grounds	0	0	0	\$0	\$0	0	0.00%
52140	Repairs & maint by vdr- Buildings	863	500	228	\$500	\$920	420	84.00%
52143	Repairs & maint by vdr- Office Equip	54	0	76	\$200	\$200	0	0.00%
52144	Repairs & maint by vdr- Other Equip	362	250	799	\$500	\$500	0	0.00%
52311	Postage	0	0	0	\$0	\$0	0	0.00%
52312	Telephone	924	750	890	\$750	\$750	0	0.00%
53001	Office supplies	455	400	309	\$400	\$400	0	0.00%
53009	Freight	3,513	1,500	2,983	\$1,500	\$1,500	0	0.00%
53010	Uniform & Clothing	755	2,000	545	\$2,000	\$1,000	(1,000)	-50.00%
53201	Water & Sewer	103	150	88	\$150	\$150	0	0.00%
53211	Natural Gas	1,541	3,000	549	\$3,000	\$3,000	0	0.00%
53221	Electricity	493	2,500	520	\$2,500	\$2,500	0	0.00%
53261	Gas/Diesel/Oil/Grease	0	100	244	\$200	\$200	0	0.00%
53351	Small Tools	0	150	0	\$150	\$150	0	0.00%
53371	Other supplies	0	9,600	7,788	\$23,700	\$5,500	(18,200)	-76.79%
54101	Buildings	0	0	0	\$0	\$0	0	0.00%
54121	Machinery & other equipment	23,763	0	70	\$0	\$0	0	0.00%
54124	Furniture & Fixtures	0	0	0	\$0	\$0	0	0.00%
Total Expenditures		\$241,933	\$252,239	\$324,388	\$303,356	\$284,538	(\$18,818)	-6.20%

Fund 10 GENERAL FUND
Function 1000 General Government
Activity 1590 Customer Service

DEPARTMENT 01

<u>Acct #</u>	<u>Account Name</u>	<u>FY 2023</u>	<u>Adopted</u> <u>FY 2024</u>	<u>FY 2024</u>	<u>Adopted</u> <u>FY 2025</u>	<u>Tentative</u> <u>FY 2026</u>	<u>FY 2026 Tentative</u> <u>FY 2025 Adopted</u>	<u>FY 2026 Tentative</u> <u>FY 2025 Adopted</u>
		<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
51001	Salaries- full time	\$457,299	\$532,121	\$634,634	\$678,388	\$684,289	\$5,901	0.87%
51002	Salaries- overtime	71	0	362	\$0	\$1,000	1,000	100.00%
51003	Salaries-Part Time	0	30,680	0	\$30,680	\$40,000	9,320	30.38%
51004	Salaries-Temp	0	0	0	\$0	\$0	0	0.00%
51201	FICA	33,906	43,054	47,312	\$54,244	\$55,485	1,241	2.29%
51202	Group Health	299,190	275,000	503,150	\$325,000	\$364,592	39,592	12.18%
51203	Retirement	74,748	74,751	74,751	\$85,595	\$95,871	10,276	12.01%
51205	Worker's compensation	0	0	0	\$0	\$0	0	0.00%
52143	Repairs & maint by vdr-Office Equip	1,084	1,000	1,094	\$1,500	\$1,000	(500)	-33.33%
52311	Postage	187,909	165,000	206,314	\$185,000	\$190,000	5,000	2.70%
52312	Telephone	1,399	1,300	1,114	\$2,600	\$1,200	(1,400)	-53.85%
52331	Printing	45,345	55,312	46,268	\$55,312	\$50,000	(5,312)	-9.60%
52341	Travel & Business Mtg	200	1,500	91	\$1,500	\$0	(1,500)	-100.00%
52361	Training & Employee Development	0	0	20,557	\$28,000	\$0	(28,000)	-100.00%
53001	Office supplies	11,017	12,000	11,588	\$13,000	\$12,000	(1,000)	-7.69%
54124	Furniture & Fixtures	0	0	0	\$0	\$0	0	0.00%
54126	Office Equipment	0	0	0	\$0	\$0	0	0.00%
Total Expenditures		\$1,112,168	\$1,191,718	\$1,547,236	\$1,460,819	\$1,495,437	\$34,618	2.37%

Legal Office

Julia Bowen Mize, City Attorney

Fund	Activity	Function	Budget Center
10	1530	General Government	Legal Services



CITY ATTORNEY

The City Attorney provides legal guidance for the City, handling matters such as litigation, employment, code enforcement, and contracts. Working with a paralegal, the office offers responsive solutions while ensuring compliance with laws. Representation is limited to City business and does not extend to private legal matters.



Julia Mize
City Attorney

Number of Closed
Cases

4

Number of Open
Cases

6

Number of New
Lawsuits in 2024

1

24

Demolition Cases Against
Blighted Structures

55

Litter Liens filed with potential
recoup value of \$43,590

Fund 10 GENERAL FUND
Function 1000 General Government
Activity 1530 Legal

DEPARTMENT 01

<u>Acct #</u>	<u>Account Name</u>	Adopted		Adopted		Tentative	FY 2026 Tentative	FY 2026 Tentative
		FY 2023	FY 2024	FY 2024	FY 2025	FY 2026	FY 2025 Adopted	FY 2025 Adopted
		<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
51001	Salaries- full time	\$170,128	\$242,051	\$196,605	\$204,996	\$204,346	(\$650)	-0.32%
51002	Salaries- over time	\$107	\$0	\$0	\$0	\$0	0	0.00%
51012	Vehicle Allowance	7,228	0	7,131	\$3,600	\$3,600	0	0.00%
51201	FICA	13,372	18,517	15,415	\$15,958	\$15,908	(50)	-0.31%
51202	Group Health	56,040	50,000	85,100	\$50,000	\$45,574	(4,426)	-8.85%
51203	Retirement	25,368	25,368	25,368	\$21,381	\$28,444	7,063	33.03%
52021	Professional Services	266,019	250,000	315,804	\$350,000	\$317,000	(33,000)	-9.43%
52143	Repairs & maint by vdr- Office Equip	1,231	1,500	730	\$1,500	\$1,500	0	0.00%
52311	Postage	781	500	377	\$500	\$500	0	0.00%
52312	Telephone	2,146	2,150	1,823	\$2,150	\$2,150	0	0.00%
52321	Advertising/City Promotions	35	0	100	\$500	\$500	0	0.00%
52341	Travel & business mtg	3,681	2,000	4,945	\$6,000	\$8,500	2,500	41.67%
52351	Dues & memberships	1,020	1,500	374	\$1,500	\$1,500	0	0.00%
52361	Training & employee development	375	0	0	\$0	\$0	0	0.00%
53001	Office supplies	857	1,750	793	\$1,750	\$1,750	0	0.00%
53311	Subscriptions & publications	8,288	8,600	11,686	\$14,000	\$14,000	0	0.00%
54124	Furniture & Fixtures	0	0	0	\$0	\$0	0	0.00%
Total Expenditures		\$556,676	\$603,936	\$666,251	\$673,835	\$645,272	(\$28,563)	-4.24%

Human Resources

Melanie Byer, Director

Fund	Activity	Function	Budget Center
10	1540	General Government	Human Resources
10	1555	General Government	Risk Management
02	0000	Internal Service	Group Health
03	0000	Internal Service	Workers Compensation



HUMAN RESOURCES

The Human Resources Department manages employee recruitment, benefits, training, and workplace policies to support a productive and compliant workforce. It oversees hiring, employee relations, payroll, and compliance with labor laws while providing resources for professional development. The department ensures that city employees have the support and guidance needed to serve the community effectively.

125

New Hires

*including Fire Chief
& City Administrator*

2024: 125 New Hires

2023: 80 New Hires

2022: 60 New Hires

78

**EMPLOYEES RECOGNIZED FOR
YEARS OF SERVICE**

27 employees – 5 years

21 employees – 10 years

9 employees – 15 years

5 employees – 20 years

7 employees – 25 years

5 employees – 30 years

4 employees – 35 years

673

TOTAL EMPLOYEES

2025 Start: 673 employees

2024 Start: 615 employees

2023 Start: 598 employees

2022 Start: 608 employees



Melanie Byer

Director, Human Resources

Fund 10 GENERAL FUND
Function 1000 General Government
Activity 1540 Human Resources
DEPARTMENT 01

<u>Acct #</u>	<u>Account Name</u>	FY 2023	Adopted FY 2024	FY 2024	Adopted FY 2025	Tentative FY 2026	FY 2026 Tentative FY 2025 Adopted	FY 2026 Tentative FY 2025 Adopted
		<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
51001	Salaries- full time	\$465,125	\$521,226	\$465,070	\$511,256	\$538,425	\$27,169	5.31%
51002	Salaries- overtime	0	0	0	\$0	\$0	0	0.00%
51003	Salaries- part time	0	0	0	\$43,000	\$0	(43,000)	-100.00%
51004	Salaries-temps	0	0	0	\$0	\$0	0	0.00%
51012	Vehicle Allowance	3,212	0	0	\$3,600	\$3,600	0	0.00%
51201	FICA	35,289	39,874	34,929	\$42,676	\$41,465	(1,211)	-2.84%
51202	Group Health	218,140	200,000	322,850	\$175,000	\$159,509	(15,491)	-8.85%
51203	Retirement	79,764	79,761	79,761	\$58,652	\$72,515	13,863	23.64%
51205	Worker's compensation	0	0	0	\$0	\$0	0	0.00%
52021	Professional Services	26,801	35,500	95,477	\$87,500	\$50,350	(37,150)	-42.46%
52041	Prof Serv-Software & Support	25,468	28,548	28,331	\$33,653	\$30,473	(3,180)	-9.45%
52143	Repairs & maint by vdr- Office Equip	3,181	3,700	2,728	\$2,500	\$2,500	0	0.00%
52311	Postage	650	1,000	740	\$1,000	\$1,000	0	0.00%
52312	Telephone	2,434	2,325	2,187	\$2,300	\$2,700	400	17.39%
52321	Advertising/City Promotions	560	5,000	1,493	\$2,500	\$1,000	(1,500)	-60.00%
52331	Printing	36	500	206	\$500	\$400	(100)	-20.00%
52341	Travel & business mtg	8,528	10,000	3,673	\$13,000	\$10,000	(3,000)	-23.08%
52351	Dues & memberships	200	500	260	\$700	\$1,006	306	43.71%
52361	Training & employee development	2,051	5,000	1,716	\$7,000	\$25,000	18,000	257.14%
52381	Contracted Labor	0	0	0	\$0	\$0	0	0.00%
53001	Office supplies	3,238	3,500	2,932	\$3,500	\$3,500	0	0.00%
53311	Subscriptions & publications	0	0	0	\$0	\$0	0	0.00%
53371	Other supplies	0	0	0	\$0	\$0	0	0.00%
53372	Employee Recognition	17,967	15,000	6,448	8,000.00	\$7,500	(500)	-6.25%
54124	Furniture & Fixtures	336	1,000	0	2,700.00	\$1,000	(1,700)	-62.96%
54126	Office equipment	1,751	6,254	6,769	3,000.00	\$2,000	(1,000)	-33.33%
Total Expenditures		<u>\$894,731</u>	<u>\$958,688</u>	<u>\$1,055,570</u>	<u>\$1,002,037</u>	<u>\$953,943</u>	<u>(\$48,094)</u>	<u>-4.80%</u>

Fund 10 GENERAL FUND
Function 1000 General Government
Activity 1555 Risk Management

DEPARTMENT 01

<u>Acct #</u>	<u>Account Name</u>	FY 2023	Adopted FY 2024	FY 2024	Adopted FY 2025	Tentative FY 2026	FY 2026 Tentative FY 2025 Adopted	FY 2026 Tentative FY 2025 Adopted
		<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
52300	General Insurance/Property	\$1,345,989	\$1,015,640	\$1,709,091	\$1,176,000	\$1,554,485	\$378,485	32.18%
	Total Expenditures	<u>\$1,345,989</u>	<u>\$1,015,640</u>	<u>\$1,709,091</u>	<u>\$1,176,000</u>	<u>\$1,554,485</u>	<u>\$378,485</u>	<u>32.18%</u>

Municipal Court

Sherry Campbell, Director

Fund	Activity	Function	Budget Center
10	2650	Judicial	Municipal Court
19	0000	Judicial	Municipal Court Technology Fund



Judge Sherry Herrera Campbell
Presiding Judge

Clarence Williams, III
Solicitor



**2024 Clearance Rate
Excellence Award**

*Recognition of exceptional performance in
managing caseload. Achieving a 110% clearance
rate shows a timely resolution of cases.*

The Warner Robins Municipal Court is a non-jury court system responsible for adjudicating cases associated with misdemeanor traffic offenses, drug offenses, shoplifting cases, and city ordinance violations. The court is presided over by Sherry Herrera Campbell and Jocelyn Daniell. The city's Chief Judge, who is fluent in Spanish, is also the first Hispanic judge to serve in Warner Robins and Houston County—and one of only eight Hispanic judges in the entire state of Georgia.

2024 Case Dispositions

7,078

2024 Case Volume

8,300

Traffic Citations Issued

+1,857

Fines Collected

\$1,095,866

Additional Money Collected:

\$109,030.91

Fund 10 GENERAL FUND
Function 2000 Judicial
Activity 2650 Municipal Court

DEPARTMENT 01

Acct #	Account Name	FY 2023 Actual	Adopted FY 2024 Budget	FY 2024 Actual	Adopted FY 2025 Budget	Tentative FY 2026 Budget	FY 2026 Tentative FY 2025 Adopted Variance (\$)	FY 2026 Tentative FY 2025 Adopted Variance (%)
51001	Salaries- full time	\$213,138	\$258,763	\$298,450	\$311,556	\$289,564	(\$21,992)	-7.06%
51002	Salaries-overtime	740	1,000	1,712	\$1,000	\$1,000	0	0.00%
51003	Salaries- part time	133,342	189,000	170,375	\$189,000	\$200,000	11,000	5.82%
51011	Salaries- on call pay	63	3,000	3,250	\$3,000	\$3,600	600	20.00%
51012	Vehicle Allowance	0	7,200	0	\$7,200	\$7,200	0	0.00%
51201	FICA	25,999	52,373	35,626	\$39,149	\$38,354	(795)	-2.03%
51202	Group insurance	188,060	200,000	170,010	\$200,000	\$182,296	(17,704)	-8.85%
51203	Retirement	34,848	34,851	34,851	\$52,100	\$90,431	38,331	73.57%
51205	Worker's compensation	0	0	0	\$0	\$0	0	0.00%
52021	Professional Services	75,675	120,000	60,419	\$120,000	\$120,000	0	0.00%
52140	Repairs & maint by vdr- Buildings	9,858	5,000	3,663	\$5,500	\$7,000	1,500	27.27%
52143	Repairs & maint by vdr- Office Equip	718	750	718	\$750	\$1,000	250	33.33%
52151	Rental/Land & Buildings	0	0	0	\$0	\$0	0	0.00%
52311	Postage	716	1,000	1,182	\$1,200	\$1,500	300	25.00%
52313	Internet/Monitoring Services	727	5,000	438	\$5,000	\$5,000	0	0.00%
52341	Travel & business mtg	1,352	1,000	3,565	\$5,000	\$5,000	0	0.00%
52351	Dues & memberships	0	0	0	\$0	\$0	0	0.00%
52361	Training & employee development	650	3,900	200	\$3,900	\$3,900	0	0.00%
52395	Bank Charges	0	0	0	\$0	\$0	0	0.00%
53001	Office supplies	4,093	6,000	6,627	\$6,500	\$6,500	0	0.00%
53201	Water & Sewer	829	750	847	\$750	\$750	0	0.00%
53221	Electricity	20,135	20,000	13,831	\$20,000	\$20,000	0	0.00%
53371	Other Supplies	889	1,000	969	\$2,000	\$3,500	1,500	75.00%
57103	Police Training Fund	52,034	72,000	55,971	\$72,000	\$72,000	0	0.00%
57104	State Police Pension Fund	74,303	70,000	65,277	\$70,000	\$70,000	0	0.00%
54101	Buildings/Improvements	0	0	0	\$0	\$0	0	0.00%
54102	Leasehold Improvements	0	0	0	\$0	\$0	0	0.00%
54121	Machinery & Equipment	0	0	0	\$0	\$0	0	0.00%
54124	Furniture & Fixtures	0	4,500	4,700	\$3,500	\$0	(3,500)	-100.00%
54126	Office equipment	0	0	0	\$0	\$0	0	0.00%
58101	Debt Service Allocation	0	0	0	\$0	\$0	0	0.00%
Total Expenditures		\$838,169	\$1,057,087	\$932,681	\$1,119,105	\$1,128,595	\$9,490	0.85%

Police Department

Wayne Fisher, Director

Fund	Activity	Function	Budget Center
10	3226	Public Safety	Police, Custody of Prisoners
10	7450	City Development	Code Enforcement
10	3210	Public Safety	Police Administration
10	3220	Public Safety	Police Crime Control & Investigation
10	3240	Public Safety	Police Training
10	3250	Public Safety	Police, Special Detail Services
10	3260	Public Safety	Police Stations & Buildings
10	3290	Public Safety	Police Crossing Guards
10	3910	Public Safety	Police, Humane Services
14	0000	Public Safety	Public Safety Condemned Funds
15	0000	Public Safety	Public Safety Donations



COMMAND STAFF



Chief W. Fisher



Asst. Chief T. Edwards



Maj. L. Van Osdol



Capt. J. Clay



Capt. E. Gossman



Capt. B. Styles

The Warner Robins Police Department is committed to protecting people, property, and individual freedoms while working in partnership with the community to enhance public safety and quality of life. Through the strategic use of resources and technology, the department upholds the highest standards of law enforcement in the region. Dedicated to continuous improvement, officers provide responsive and professional services to meet the evolving needs of the city's growing population.



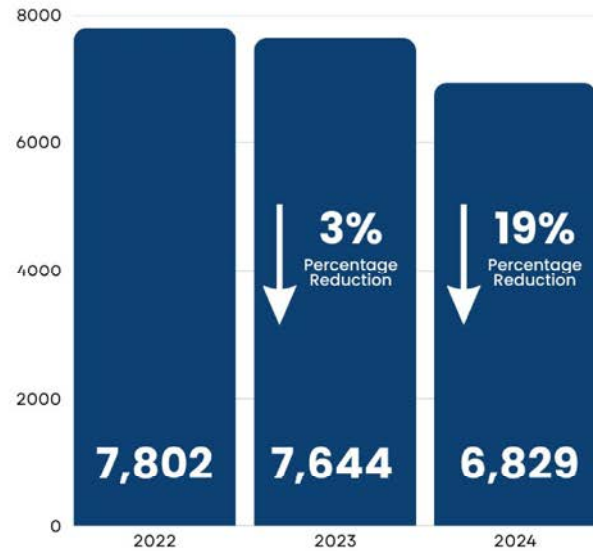
5 Town Hall Meetings

38% Criminal Investigations Clearance Rate of cases assigned.
This is up from 32% in 2023 and 20% in 2022.

Warner Robins Police Cadet Program



GROUP A CRIME COUNT




6 Special Olympics Georgia Events



Host National Narcotic Detective Dog National Conference



Annual Glow Run



7 EZ Child ID / Lt. Arno Robot Events

5
Women's Defensive Tactics Classes

10
Law Enforcement Torch Run Events

13
Georgia Resiliency Program Classes

7
Neighborhood Watch Meetings



20
Houston County Student Bass Angler Federation Events

Fund 10 GENERAL FUND
Function 3000 Public Safety
Activity 3210 Police - Administration

DEPARTMENT 06

		FY 2023	Adopted FY 2024	FY 2024	Adopted FY 2025	Tentative FY 2026	FY 2026 Tentative FY 2025 Adopted	FY 2026 Tentative FY 2025 Adopted
<u>Acct #</u>	<u>Account Name</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
51001	Salaries- full time	\$663,123	\$844,656	\$648,638	\$883,042	\$777,981	(\$105,061)	-11.90%
51002	Salaries- overtime	10,385	1,000	2,755	\$1,000	\$0	(1,000)	-100.00%
51003	Salaries- part Time	15,710	55,224	20,692	\$55,224	\$0	(55,224)	-100.00%
51011	Salaries- on call	420	0	30	\$0	\$0	0	0.00%
51201	FICA	51,885	68,917	50,692	\$71,854	\$59,516	(12,338)	-17.17%
51202	Group Health	194,240	250,000	215,010	\$250,000	\$296,231	46,231	18.49%
51203	Retirement	125,172	125,171	125,171	\$146,678	\$129,145	(17,533)	-11.95%
51204	Unemployment	0	0	0	\$0	\$0	0	0.00%
51205	Worker's compensation	0	0	0	\$0	\$0	0	0.00%
52021	Professional Services	34,172	25,000	46,327	\$35,000	\$55,005	20,005	57.16%
52041	Professional/Technical-Software	435,589	251,000	402,619	\$492,000	\$540,958	48,958	9.95%
52143	Repairs & maint by vdr- Office Equip	12,825	10,000	13,528	\$10,000	\$12,000	2,000	20.00%
52144	Repairs & maint by vdr- Other Equip	0	0	1,152	\$1,200	\$1,200	0	0.00%
52311	Postage	2,519	3,000	2,578	\$3,000	\$3,000	0	0.00%
52312	Telephone	85,991	80,000	124,034	\$110,000	\$110,000	0	0.00%
52313	Internet & Monitoring Services	4,168	5,000	3,035	\$5,000	\$6,500	1,500	30.00%
52321	Advertising & Promotions	1,916	1,500	0	\$1,500	\$2,406	906	60.40%
52331	Printing	4,663	6,000	2,453	\$6,000	\$6,630	630	10.50%
52341	Travel & business mtg	71,773	22,000	34,394	\$30,000	\$33,530	3,530	11.77%
52351	Dues & memberships	19,159	28,642	39,385	\$38,142	\$47,048	8,906	23.35%
52361	Training & employee development	21,770	20,000	26,609	\$91,988	\$119,923	27,935	30.37%
53001	Office supplies	27,007	22,000	22,725	\$26,000	\$26,000	0	0.00%
53010	Uniform & Clothing	2,100	2,500	2,855	\$2,500	\$2,500	0	0.00%
53020	Crime Prevention Supplies	1,959	2,500	2,876	\$2,500	\$2,500	0	0.00%
53231	Stormwater Fees	3,486	4,000	3,083	\$4,000	\$4,000	0	0.00%
53311	Subscriptions & publications	2,117	2,000	1,449	\$2,000	\$2,000	0	0.00%
53371	Other Supplies	2,647	2,500	3,244	\$2,500	\$2,500	0	0.00%
57102	911 Dispatch	235,793	314,500	314,391	\$314,500	\$529,473	214,973	68.35%
54121	Machinery & Other Equipment	0	0	0	\$0	\$0	0	0.00%
Total Expenditures		\$2,030,589	\$2,147,110	\$2,109,725	\$2,585,628	\$2,770,046	\$184,418	7.13%

Fund 10 GENERAL FUND
Function 3000 Public Safety
Activity 3220 Police - Crime Control & Investigation

DEPARTMENT 06

Acct #	Account Name	FY 2023	Adopted FY 2024	FY 2024	Adopted FY 2024	Tentative FY 2026	FY 2026 Tentative FY 2025 Adopted	FY 2026 Tentative FY 2025 Adopted
		Actual	Budget	Actual	Budget	Budget	Variance (\$)	Variance (%)
51001	Salaries- full time	\$6,631,556	\$8,492,279	\$9,089,332	\$9,635,611	\$10,348,477	\$712,866	7.40%
51002	Salaries- overtime	458,578	400,000	508,312	\$550,000	\$0	(550,000)	-100.00%
51003	Salaries- part time	4,699	46,020	42,420	\$46,020	\$0	(46,020)	-100.00%
51005	Salaries- cares	0	0	0	\$0	\$0	0	0.00%
51011	Salaries- on call	54,075	55,000	55,248	\$55,000	\$0	(55,000)	-100.00%
51201	FICA	536,072	687,987	731,306	\$786,927	\$791,658	4,731	0.60%
51202	Group Health	2,410,536	3,000,000	2,245,159	\$3,000,000	\$3,509,198	509,198	16.97%
51203	Retirement	1,047,706	1,047,692	1,035,492	\$1,328,718	\$1,734,066	405,348	30.51%
51205	Worker's compensation	86,878	124,673	94,706	\$174,673	\$0	(174,673)	-100.00%
52141	Repairs & maint by vdr- Vehicles	137,826	110,000	165,482	\$160,000	\$315,920	155,920	97.45%
52142	Repairs & maint by vdr- Comm Equip	65	25,000	25,013	\$25,000	\$25,000	0	0.00%
52144	Repairs & maint by vdr- Other Equip	76,544	90,000	110,809	\$120,000	\$120,000	0	0.00%
52341	Travel & Bus Meeting Exp	472	0	0	\$0	\$0	0	0.00%
52361	Training & Employ Devel	49	0	263	\$0	\$0	0	0.00%
52365	Training-CJCC Proj Safe Ngbrhd	0	0	0	\$0	\$0	0	0.00%
52391	Impound Vehicles	6,032	6,500	6,800	\$6,500	\$6,500	0	0.00%
52394	Investigative Expense	7,007	15,000	8,785	\$15,000	\$18,000	3,000	20.00%
53001	Office Supplies	0	0	0	\$0	\$0	0	0.00%
53010	Uniform & Clothing	74,331	95,000	100,439	\$95,000	\$110,400	15,400	16.21%
53022	Investigative Supplies	38,808	40,000	34,114	\$110,468	\$542,428	431,960	391.03%
53025	Drug Dog Expense	10,432	8,500	8,841	\$8,500	\$8,500	0	0.00%
53261	Gas/Diesel/Oil/Grease	384,549	410,000	378,668	\$410,000	\$410,000	0	0.00%
53371	Other Supplies	6,606	7,000	5,979	\$7,000	\$7,308	308	4.40%
53371 CES	Other Supplies	12,086	0	0	\$0	\$0	0	0.00%
54121 CES	Machinery & Other Equipment	0	0	0	\$0	\$0	0	0.00%
54121	Machinery & Other Equipment	0	0	0	\$0	\$0	0	0.00%
54123	Vehicles	56,904	0	0	\$0	\$0	0	0.00%
54124	Furniture & Fixtures	1,987	2,500	877	\$2,500	\$0	(2,500)	-100.00%
54125	Computer equipment	0	0	0	\$0	\$0	0	0.00%
54128 006 001	Grant Equip-SB-B9-1219	0	0	0	\$0	\$39,171	39,171	100.00%
54128 006 002	J.A.G. Equipment Grant	13,715	0	41,939	\$0	\$0	0	0.00%
54129 006 003	Grant Travel GOHS	0	0	0	\$0	\$0	0	0.00%
Total Expenditures		\$12,057,513	\$14,663,151	\$14,689,985	\$16,536,917	\$17,986,627	\$1,449,709	8.77%

Fund 10 GENERAL FUND
Function 3000 Public Safety
Activity 3226 Custody of Prisoners

DEPARTMENT 06

<u>Acct #</u>	<u>Account Name</u>	FY 2023	Adopted FY 2024	FY 2024	Adopted FY 2025	Tentative FY 2026	FY 2026 Tentative FY 2025 Adopted	FY 2026 Tentative FY 2025 Adopted
		<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
52023	Medical Services-Prisoner	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
52392	Jail Board	55,594	60,000	20,587	\$60,000	\$76,457	16,457	27.43%
Total Expenditures		<u>\$55,594</u>	<u>\$60,000</u>	<u>\$20,587</u>	<u>\$60,000</u>	<u>\$76,457</u>	<u>\$16,457</u>	<u>27.43%</u>

Fund 10 GENERAL FUND
Function 3000 Public Safety
Activity 3240 Police - Training

DEPARTMENT 06

<u>Acct #</u>	<u>Account Name</u>	FY 2023	Adopted FY 2024	FY 2024	Adopted FY 2025	Tentative FY 2026	FY 2026 Tentative FY 2025 Adopted	FY 2026 Tentative FY 2025 Adopted
		<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
51001	Salaries- full time	\$145,982	\$176,644	\$133,126	\$191,559	\$180,981	(\$10,578)	-5.52%
51002	Salaries- overtime	14,319	5,600	8,376	\$5,600	\$0	(5,600)	-100.00%
51005	Salaries- cares	0	0	0	\$0	\$0	0	0.00%
51201	FICA	12,074	13,942	10,674	\$15,083	\$13,845	(1,238)	-8.21%
51202	Group Health	63,060	75,000	60,010	\$75,000	\$68,361	(6,639)	-8.85%
51203	Retirement	32,388	32,387	32,387	\$28,012	\$30,191	2,179	7.78%
51205	Worker's compensation	0	0	0	\$0	\$0	0	0.00%
53010	Uniform & Clothing	0	1,000	1,616	\$1,000	\$1,000	0	0.00%
53023	Training Supplies	46,616	53,020	5,695	\$57,586	\$85,000	27,414	47.61%
54121	Machinery & Equipment	0	0	0	\$0	\$0	0	0.00%
54126	Office Equipment	0	0	0	\$0	\$0	0	0.00%
Total Expenditures		<u>\$314,439</u>	<u>\$357,593</u>	<u>\$251,884</u>	<u>\$373,840</u>	<u>\$379,378</u>	<u>\$5,538</u>	<u>1.48%</u>

Fund 10 GENERAL FUND
Function 3000 Public Safety
Activity 3250 Police - Special Detail Services

DEPARTMENT 06

<u>Acct #</u>	<u>Account Name</u>	FY 2023	Adopted FY 2024	FY 2024	Adopted FY 2025	Tentative FY 2026	FY 2026 Tentative FY 2025 Adopted	FY 2026 Tentative FY 2025 Adopted
		<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
51001	Salaries- full time	\$97,152	\$246,933	\$57,756	\$119,950	\$395,414	\$275,464	229.65%
51002	Salaries- overtime	6,129	5,000	4,672	\$5,000	\$0	(5,000)	-100.00%
51005	Salaries- cares	0	0	0	\$0	\$0	0	0.00%
51201	FICA	7,729	19,273	4,698	\$9,559	\$30,249	20,690	216.46%
51202	Group Health	26,110	50,000	25,010	\$50,000	\$136,722	86,722	173.44%
51203	Retirement	17,448	17,451	17,451	\$45,100	\$66,131	21,031	46.63%
51205	Worker's compensation	0	0	0	\$0	\$0	0	0.00%
53010	Uniform & Clothing	0	0	0	\$1,500	\$1,500	0	0.00%
53027	School Liaison Supplies	0	0	0	\$0	\$0	0	0.00%
53371	Other Supplies	0	4,000	2,530	\$4,000	\$4,000	0	0.00%
54121	Machinery & Other Equipment	0	0	0	\$0	\$0	0	0.00%
Total Expenditures		\$154,568	\$342,657	\$112,117	\$235,109	\$634,016	\$398,907	169.67%

Fund 10 GENERAL FUND
Function 3000 Public Safety
Activity 3260 Police Stations & Buildings

DEPARTMENT 06

<u>Acct #</u>	<u>Account Name</u>	<u>FY 2023</u>	<u>Adopted FY 2024</u>	<u>FY 2024</u>	<u>Adopted FY 2025</u>	<u>Tentative FY 2026</u>	<u>FY 2026 Tentative FY 2025 Adopted</u>	<u>FY 2026 Tentative FY 2025 Adopted</u>
		<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
52139	Repairs & maint by vdr- Grounds	\$11,404	\$2,500	\$1,839	\$2,500	\$2,500	\$0	0.00%
52140	Repairs & maint by vdr- Buildings	50,432	55,000	43,346	\$56,950	\$68,716	11,766	20.66%
53201	Water & Sewer	9,489	9,000	11,164	\$11,000	\$11,000	0	0.00%
53211	Natural Gas	21,403	20,000	27,155	\$20,000	\$20,000	0	0.00%
53221	Electricity	88,080	85,000	84,637	\$85,000	\$85,000	0	0.00%
53371	Other supplies	19,980	20,000	105,726	\$20,000	\$20,000	0	0.00%
54101	Building & Improvements/Stations	0	0	0	\$0	\$0	0	0.00%
Total Expenditures		<u>\$200,788</u>	<u>\$191,500</u>	<u>\$273,868</u>	<u>\$195,450</u>	<u>\$207,216</u>	<u>\$11,766</u>	<u>6.02%</u>

Fund 10 GENERAL FUND**Function 3000 Public Safety****Activity 3290 Police - Crossing Guards**

DEPARTMENT 06

<u>Acct #</u>	<u>Account Name</u>	FY 2023	Adopted FY 2024	FY 2024	Adopted FY 2025	Tentative FY 2026	FY 2026 Tentative FY 2025 Adopted	FY 2026 Tentative FY 2025 Adopted
		<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
51003	Salaries- part time	127,405	210,600	101,255	\$210,600	\$0	(210,600)	-100.00%
51201	FICA	9,747	16,111	7,746	\$16,111	\$0	(16,111)	-100.00%
51202	Group Health	0	0	0	\$0	\$0	0	0.00%
51203	Retirement	0	0	0	\$0	\$0	0	0.00%
51205	Worker's compensation	0	0	0	\$0	\$0	0	0.00%
53010	Uniforms & Clothing	0	100	240	\$240	\$1,326	1,086	452.50%
Total Expenditures		\$137,152	\$226,811	\$109,241	\$226,951	\$1,326	(\$225,625)	-99.42%

Fund 10 GENERAL FUND
Function 3000 Public Safety
Activity 3910 Police - Humane Services

DEPARTMENT 06

Acct #	Account Name	FY 2023	Adopted FY 2024	FY 2024	Adopted FY 2025	Tentative FY 2026	FY 2026 Tentative FY 2025 Adopted	FY 2026 Tentative FY 2025 Adopted
		Actual	Budget	Actual	Budget	Budget	Variance (\$)	Variance (%)
51001	Salaries- full time	\$253,629	\$276,009	\$337,199	\$352,232	\$336,657	(\$15,575)	-4.42%
51002	Salaries- overtime	14,089	15,000	25,327	\$15,000	\$0	(15,000)	-100.00%
51003	Salaries- part Time	35,459	40,000	25,340	\$40,000	\$0	(40,000)	-100.00%
51011	Salaries- on call	10,962	10,920	10,500	\$10,920	\$0	(10,920)	-100.00%
51201	FICA	23,482	26,158	29,874	\$31,989	\$25,754	(6,234)	-19.49%
51202	Group Health	126,110	150,000	120,010	\$150,000	\$136,722	(13,278)	-8.85%
51203	Retirement	39,036	39,038	39,038	\$44,804	\$56,723	11,919	26.60%
51205	Worker's compensation	0	0	0	\$0	\$0	0	0.00%
52021	Professional Services	838	1,000	914	\$1,000	\$1,000	0	0.00%
52139	Repairs & Maint by Vdr- Grounds	0	0	0	\$0	\$0	0	0.00%
52140	Repairs & Maint by Vdr- Building	3,434	5,000	1,368	\$5,000	\$5,000	0	0.00%
52141	Repairs & Maint by Vdr- Vehicles	6,259	8,500	4,594	\$8,500	\$8,500	0	0.00%
52143	Repairs & maint by vdr- Office Equip	703	800	705	\$800	\$800	0	0.00%
52144	Repairs & maint by vdr- Other Equip	42	0	0	\$0	\$0	0	0.00%
52361	Training & Employ Devel	0	0	236	\$3,000	\$3,000	0	0.00%
53010	Uniform & Clothing	268	2,500	2,501	\$2,500	\$2,500	0	0.00%
53025	Sterilization Expense-GDOA Grant	0	0	0	\$0	\$0	0	0.00%
53026	Animal Health	12,097	12,000	14,679	\$16,000	\$20,000	4,000	25.00%
53028	Safety Supplies-Animal Control	0	500	45	\$500	\$1,200	700	140.00%
53029	Animal Food	4,513	6,500	4,243	\$6,500	\$7,500	1,000	15.38%
53030	Euthanasia	1,944	2,000	2,961	\$2,000	\$2,000	0	0.00%
53201	Water & Sewer	3,013	2,500	3,031	\$3,500	\$3,500	0	0.00%
53211	Natural Gas	6,101	5,500	8,550	\$8,000	\$8,000	0	0.00%
53221	Electricity	22,171	24,000	20,958	\$24,000	\$24,000	0	0.00%
53261	Gas/Diesel/Oil/Grease	9,112	9,000	18,961	\$20,000	\$21,000	1,000	5.00%
53371	Other Supplies	1,808	1,600	1,866	\$1,600	\$1,600	0	0.00%
54123	Vehicles	0	0	0	\$0	\$0	0	0.00%
Total Expenditures		\$575,070	\$638,525	\$672,899	\$747,845	\$665,456	(\$82,388)	-11.02%

CODE ENFORCEMENT



2,614
Cases Assessed

Division includes the City Marshal, Code Enforcement Officers, and Administrative Secretaries

Fund 10 GENERAL FUND
Function 3000 Public Safety
Activity 7450 Code Enforcement

Department 08

Acct #	Account Name	FY 2023	Adopted FY 2024	FY 2024	Adopted FY 2025	Tentative FY 2026	FY 2026 Tentative FY 2025 Adopted	FY 2026 Tentative FY 2025 Adopted
		Actual	Budget	Actual	Budget	Budget	Variance (\$)	Variance (%)
51001	Salaries- full time	\$380,626	\$418,648	\$524,222	\$550,788	\$556,153	\$5,365	0.97%
51002	Salaries-Overtime	0	0	1,690	\$0	\$0	0	0.00%
51201	FICA	28,223	32,027	39,039	\$42,135	\$42,546	410	0.97%
51202	Group Health	219,960	250,000	251,460	\$250,000	\$227,870	(22,130)	-8.85%
51203	Retirement	62,544	62,541	62,541	\$57,447	\$77,028	19,581	34.09%
51205	Worker's compensation	0	0	102	\$0	\$0	0	0.00%
52041	Professional/Tech-Software	7,657	8,500	8,040	\$8,800	\$9,500	700	7.95%
52141	Repairs & maint by vdr- Vehicles	3,651	3,000	3,621	\$3,500	\$6,000	2,500	71.43%
52142	Repairs & maint by vdr- Commun Equi	0	0	0	\$0	\$0	0	0.00%
52143	Repairs & maint by vdr- Office Equip	0	0	0	\$1,500	\$1,500	0	0.00%
52311	Postage	1,654	2,500	2,028	\$3,000	\$5,000	2,000	66.67%
52312	Telephone	8,285	10,000	9,975	\$10,000	\$12,000	2,000	20.00%
52331	Printing	0	250	689	\$500	\$1,000	500	100.00%
52341	Travel & business mtg	5,332	6,500	3,515	\$6,500	\$6,500	0	0.00%
52351	Dues & Membership	470	500	390	\$500	\$500	0	0.00%
52361	Training & employee development	980	4,200	2,885	\$4,200	\$4,200	0	0.00%
52605	Neighborhood Improvement	0	0	0	\$0	\$0	0	0.00%
52606	Clearance Projects	9,496	200,000	100,441	\$200,000	\$200,000	0	0.00%
52607	Clearance-Yards/Lots Cleaning	45,198	45,000	39,048	\$50,000	\$56,550	6,550	13.10%
53001	Office supplies	4,213	3,000	3,855	\$3,431	\$3,431	(0)	0.00%
53010	Uniforms & Clothing	1,160	5,000	4,598	\$5,000	\$9,000	4,000	80.00%
53261	Gas/Diesel/Oil/Grease	19,771	15,000	19,631	\$17,000	\$21,000	4,000	23.53%
53311	Subscriptions/Publications	0	0	0	\$0	\$0	0	0.00%
53371	Other supplies	179	200	308	\$6,000	\$6,000	0	0.00%
54121	Machinery & Equipment	0	0	0	\$0	\$0	0	0.00%
54122	Communication Equipment	0	0	0	\$0	\$0	0	0.00%
54123	Vehicles	0	0	0	\$0	\$0	0	0.00%
Total Expenditures		\$799,399	\$1,066,866	\$1,078,078	\$1,220,301	\$1,245,778	\$25,476	2.09%

Fire Department

Albert Wright, Director

Fund	Activity	Function	Budget Center
10	3510	Public Safety	Fire Administration
10	3520	Public Safety	Fire Suppression
10	3530	Public Safety	Fire Prevention
10	3540	Public Safety	Fire Training
10	3550	Public Safety	Fire Communications
10	3570	Public Safety	Fire Stations & Buildings
15	0000	Public Safety	Public Safety Donations



FIRE DEPARTMENT



COMMAND STAFF



Albert Wright
Fire Chief



Jason Mock
Deputy Chief of
Administration



Ned Dixon
Deputy Chief of
Operations

The Warner Robins Fire Department is dedicated to protecting lives and property through fire prevention, suppression, rescue operations, emergency medical care, and hazardous situation management. Committed to the highest standards of professionalism, the department prioritizes ongoing training, education, and preparedness to ensure the safety of both firefighters and the community. Through continuous improvement and adherence to modern fire service practices, the department enhances its ability to respond effectively to emergencies while fostering leadership, accountability, and public trust.

2024 Service Calls

10,591
TOTAL

- 291 Structure Fire Calls
- 7,595 Medical or Rescue Calls
- 409 Hazardous Condition Calls
- 584 Service Calls
- 1,079 Good Intent Calls
- 620 False Alarms
- 8 Severe Weather Calls
- 5 Explosion/Combustion Calls



Firefighter Training Requirements:

- **192 hours** of company training
- **6 hours** of Hazardous Materials (Hazmat) training
- **18 hours** of facility training
- **Engineer Training:** Additional 12 hours of driver-specific training.
- **Fire Officer Training:** 12 hours of officer development training.



3,300
Business
Inspections



Fire Department installs smoke alarms for seniors and low-income families, funded by a Walmart grant.

200+
Smoke Alarms
Installed



\$25,000 Firehouse Subs Grant
awarded for Polaris Ranger



7,440 Children Received Fire Safety Education



Recruit Class #60

Fund 10 GENERAL FUND
Function 3000 Public Safety
Activity 3510 Fire - Administration

DEPARTMENT 05

<u>Acct #</u>	<u>Account Name</u>	FY 2023	Adopted FY 2024	FY 2024	Adopted FY 2025	Tentative FY 2026	FY 2026 Tentative FY 2025 Adopted	FY 2026 Tentative FY 2025 Adopted
		<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
51001	Salaries- full time	\$412,257	\$416,375	\$277,606	\$349,263	\$489,887	\$140,625	40.26%
51002	Salaries-Over time	858	1,500	1,930	\$1,500	\$5,000	3,500	233.33%
51011	Salaries-On Call Pay	3,858	3,120	3,570	\$3,120	\$0	(3,120)	-100.00%
51201	FICA	31,284	32,206	21,300	\$27,072	\$37,859	10,787	39.85%
51202	Group Health	84,410	125,000	89,550	\$125,000	\$136,722	11,722	9.38%
51203	Retirement	60,504	60,509	60,509	\$58,084	\$78,615	20,531	35.35%
51204	Unemployment	0	2,500	0	\$2,500	\$2,500	0	0.00%
51205	Worker's compensation	0	0	0	\$0	\$0	0	0.00%
51206	Cancer & Ltd Insurance	15,739	29,000	15,382	\$29,000	\$29,000	0	0.00%
52021	Professional Services	26,700	30,000	22,524	\$108,360	\$75,000	(33,360)	-30.79%
52041	Professional-Software	10,210	28,830	22,387	\$30,000	\$30,000	0	0.00%
52143	Repairs & maint by vdr-Office Equip	1,966	2,000	1,981	\$2,000	\$2,000	0	0.00%
52311	Postage	522	600	427	\$600	\$600	0	0.00%
52331	Printing	0	200	160	\$200	\$1,000	800	400.00%
52341	Travel & business mtg	7,111	7,500	478	\$7,500	\$7,500	0	0.00%
52351	Dues & memberships	3,733	5,200	3,668	\$5,200	\$5,200	0	0.00%
52361	Training & Employee Development	750	1,000	545	\$1,000	\$1,000	0	0.00%
53001	Office supplies	2,340	2,500	2,358	\$2,500	\$2,500	0	0.00%
53231	Stormwater Fees	8,692	8,911	8,631	\$8,911	\$8,911	0	0.00%
53311	Subscriptions & publications	0	0	0	\$0	\$0	0	0.00%
57102	911 Dispatch	78,598	104,800	104,797	\$104,800	\$175,158	70,358	67.14%
54123	Vehicles	0	0	0	\$0	\$0	0	0.00%
54124	Furniture & Fixtures	0	0	0	\$0	\$0	0	0.00%
54125	Computer Equipment	0	0	13,550	\$0	\$8,550	8,550	100.00%
54127	Grant Equipment	0	0	0	\$0	\$0	0	0.00%
Total Expenditures		\$749,532	\$861,751	\$651,352	\$866,610	\$1,097,002	\$230,392	26.59%

Fund 10 GENERAL FUND
Function 3000 Public Safety
Activity 3520 Fire - Suppression

DEPARTMENT 05

<u>Acct #</u>	<u>Account Name</u>	Adopted FY		Adopted FY		Tentative	FY 2026 Tentative	FY 2026 Tentative
		FY 2023	2024	FY 2024	2025	FY 2026	FY 2025 Adopted	FY 2025 Adopted
		<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
51001	Salaries- full time	\$5,053,579	\$6,503,681	\$6,286,369	\$7,233,743	\$7,691,672	\$457,929	6.33%
51002	Salaries-Overtime	330,887	200,000	718,484	\$200,000	\$950,000	750,000	375.00%
51005	Salaries- cares	0	0	0	\$0	\$0	0	0.00%
51011	Salaries-On Call Pay	0	0	0	\$0	\$0	0	0.00%
51201	FICA	401,430	512,832	525,727	\$568,681	\$661,088	92,407	16.25%
51202	Group Health	1,861,051	2,700,000	1,820,867	\$2,700,000	\$2,916,736	216,736	8.03%
51203	Retirement	805,380	805,381	793,181	\$1,037,036	\$1,293,921	256,885	24.77%
51205	Worker's compensation	138,416	83,345	199,041	\$133,345	\$133,345	0	0.00%
51206	Cancer & Ltd Insurance	0	0	0	\$0	\$0	0	0.00%
52141	Repairs & maint by vdr- Vehicles	111,400	120,000	84,951	\$120,000	\$126,000	6,000	5.00%
52144	Repairs & maint by vdr- Other Equip	1,054	1,500	1,496	\$1,500	\$1,500	0	0.00%
52146	Repairs & maint - Air Packs	30,129	30,000	30,466	\$30,000	\$30,000	0	0.00%
53010	Uniform & Clothing	62,013	80,000	65,545	\$80,000	\$80,000	0	0.00%
53011	Personal Protective Clothing	140,010	115,000	48,634	\$115,000	\$115,000	0	0.00%
53024	Fire Fighting Supplies	33,150	30,000	20,185	\$30,000	\$30,000	0	0.00%
53261	Gas/Diesel/Oil/Grease	139,722	145,000	133,417	\$145,000	\$132,185	(12,815)	-8.84%
53301	Food & Banquets	2,366	3,000	2,419	\$3,000	\$5,000	2,000	66.67%
53371 CES	Other Supplies	18,083	0	0	\$0	\$0	0	0.00%
53371	Other Supplies	23,290	10,000	3,638	\$10,000	\$10,000	0	0.00%
54121	Machinery & other equipment	0	0	0	\$40,000	\$40,000	0	0.00%
54123	Vehicles	0	0	495,267	\$0	\$0	0	0.00%
54124	Furniture & Fixtures	0	0	0	\$0	\$0	0	0.00%
58501	Interest/Finance Costs	21,138	0	0	\$0	\$0	0	0.00%
58104	Fire Trucks-Lease payments	0	0	0	\$0	\$0	0	0.00%
Total Expenditures		\$9,173,098	\$11,339,739	\$11,229,685	\$12,447,305	\$14,216,447	\$1,769,142	14.21%

Fund 10 GENERAL FUND
Function 3000 Public Safety
Activity 3530 Fire - Prevention

DEPARTMENT 05

<u>Acct #</u>	<u>Account Name</u>	FY 2023	Adopted FY 2024	FY 2024	Adopted FY 2025	Tentative FY 2026	FY 2026 Tentative FY 2025 Adopted	FY 2026 Tentative FY 2025 Adopted
		<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
51001	Salaries- full time	\$298,133	\$355,686	\$413,301	\$463,469	\$427,118	(\$36,351)	-7.84%
51002	Salaries-Exempt Overtime	1,851	0	2,894	\$0	\$5,000	5,000	100.00%
51003	Salaries- part time	869	0	0	\$0	\$15,000	15,000	100.00%
51005	Salaries- cares	0	0	0	\$0	\$0	0	0.00%
51011	Salaries-On Call Pay	10,962	10,920	10,920	\$10,920	\$10,920	0	0.00%
51201	FICA	23,340	28,045	32,092	\$36,291	\$35,040	(1,251)	-3.45%
51202	Group Health	84,410	125,000	82,460	\$150,000	\$136,722	(13,278)	-8.85%
51203	Retirement	52,884	52,884	52,884	\$58,953	\$71,409	12,456	21.13%
51205	Worker's compensation	0	0	0	\$0	\$0	0	0.00%
51206	Cancer & Ltd Insurance	0	0	0	\$0	\$0	0	0.00%
52144	Repairs & Maint. by vdr-Other Equip	49	500	0	\$500	\$500	0	0.00%
52331	Printing	3,132	5,000	4,729	\$5,000	\$5,000	0	0.00%
52341	Travel & business mtg	1,691	5,000	0	\$5,000	\$5,000	0	0.00%
52351	Dues & Memberships	75	400	50	\$400	\$400	0	0.00%
52361	Training & employee development	0	750	0	\$750	\$750	0	0.00%
53001	Office supplies	227	250	130	\$250	\$250	0	0.00%
53311	Subscription & Publication	1,728	7,000	1,553	\$2,500	\$2,500	0	0.00%
53371	Other Supplies	974	1,000	249	\$1,000	\$1,000	0	0.00%
54123	Vehicles	0	0	0	\$0	\$0	0	0.00%
Total Expenditures		<u>\$480,325</u>	<u>\$592,435</u>	<u>\$601,262</u>	<u>\$735,033</u>	<u>\$716,609</u>	<u>(\$18,424)</u>	<u>-2.51%</u>

Fund 10 GENERAL FUND
Function 3000 Public Safety
Activity 3540 Fire - Training

DEPARTMENT 05

<u>Acct #</u>	<u>Account Name</u>	FY 2023	Adopted FY 2024	FY 2024	Adopted FY 2025	Tentative FY 2026	FY 2026 Tentative FY 2025 Adopted	FY 2026 Tentative FY 2025 Adopted
		<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
51001	Salaries- full time	\$284,454	\$308,958	\$369,542	\$379,539	\$103,126	(\$276,413)	-72.83%
51002	Salaries-Exempt Overtime	1,939	0	5,536	\$0	\$92,582	92,582	100.00%
51005	Salaries- cares	0	0	0	\$0	\$0	0	0.00%
51011	Salaries-On Call Pay	7,104	7,830	7,350	\$7,830	\$0	(7,830)	-100.00%
51201	FICA	21,842	24,234	28,647	\$29,634	\$14,972	(14,662)	-49.48%
51202	Group Health	72,940	100,000	71,640	\$100,000	\$91,148	(8,852)	-8.85%
51203	Retirement	44,016	44,013	44,013	\$48,277	\$57,976	9,699	20.09%
51205	Worker's compensation	0	0	0	\$0	\$0	0	0.00%
51206	Cancer & Ltd Insurance	0	0	0	\$0	\$0	0	0.00%
52331	Printing	0	150	0	\$150	\$150	0	0.00%
52341	Travel and Business mtg	7,059	7,500	6,533	\$7,500	\$7,500	0	0.00%
52351	Dues & Memberships	0	0	0	\$0	\$0	0	0.00%
52361	Training and Employee Development	38,154	30,000	28,145	\$50,000	\$50,000	0	0.00%
53001	Office Supplies	66	350	254	\$350	\$350	0	0.00%
53010	Uniforms & Clothing	0	0	0	\$0	\$0	0	0.00%
53028	Safety Supplies	24,559	5,000	5,668	\$5,000	\$5,000	0	0.00%
53351	Small Tools	590	1,500	890	\$1,500	\$1,500	0	0.00%
53371	Other Supplies	2,311	4,000	3,167	\$4,000	\$4,000	0	0.00%
54121	Machinery & Equipment	1,985	2,771	2,718	\$2,771	\$0	(2,771)	-100.00%
54123	Vehicles	0	0	0	\$0	\$0	0	0.00%
Total Expenditures		\$507,019	\$536,306	\$574,102	\$636,551	\$428,304	(\$208,247)	-32.71%

Fund 10 GENERAL FUND
Function 3000 Public Safety
Activity 3550 Fire - Communications

DEPARTMENT 05

<u>Acct #</u>	<u>Account Name</u>	<u>FY 2023</u> <u>Actual</u>	<u>Adopted</u> <u>FY 2024</u> <u>Budget</u>	<u>FY 2024</u> <u>Actual</u>	<u>Adopted</u> <u>FY 2024</u> <u>Budget</u>	<u>Tentative</u> <u>FY 2026</u> <u>Budget</u>	<u>FY 2026 Tentative</u> <u>FY 2025 Adopted</u> <u>Variance (\$)</u>	<u>FY 2026 Tentative</u> <u>FY 2025 Adopted</u> <u>Variance (%)</u>
52142	Repairs and Maint. by vdrs- Comm Equip	\$4,387	\$10,000	\$4,067	\$10,000	\$10,000	\$0	0.00%
52312	Telephone	18,725	24,000	47,042	\$130,000	\$90,000	(40,000)	-30.77%
53311	Subscriptions/Publications	3,364	4,000	3,976	\$4,000	\$4,000	0	0.00%
53371	Other Supplies	236	250	63	\$250	\$250	0	0.00%
54122	Communication Equipment	0	0	0	\$56,000	\$0	(56,000)	-100.00%
54125	Computer equipment	0	0	0	\$0	\$0	0	0.00%
Total Expenditures		<u>\$26,712</u>	<u>\$38,250</u>	<u>\$55,147</u>	<u>\$200,250</u>	<u>\$104,250</u>	<u>(\$96,000)</u>	<u>-47.94%</u>

Fund 10 GENERAL FUND**Function 3000 Public Safety****Activity 3570 Fire Stations & Buildings**

DEPARTMENT 05

		FY 2023	Adopted FY 2024	FY 2024	Adopted FY 2025	Tentative FY 2026	FY 2026 Tentative FY 2025 Adopted	FY 2026 Tentative FY 2025 Adopted
<u>Acct #</u>	<u>Account Name</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
52139	Repairs & maint by vdr- Grounds	\$8,945	\$10,000	\$3,566	\$10,000	\$10,000	\$0	0.00%
52140	Repairs & maint by vdr- Buildings	44,778	40,000	40,593	\$40,000	\$40,000	0	0.00%
52144	Repairs & maint by vdr-Other Equip	484	500	758	\$500	\$500	0	0.00%
53201	Water & Sewer	20,391	16,000	17,441	\$16,000	\$16,000	0	0.00%
53211	Natural Gas	6,110	6,000	6,519	\$6,000	\$8,000	2,000	33.33%
53221	Electricity	44,700	45,000	42,160	\$45,000	\$55,000	10,000	22.22%
53371	Other supplies	17,098	18,500	(11,423)	\$18,500	\$18,500	0	0.00%
54101	Building & Improvements	5,434	0	0	\$18,000	\$28,000	10,000	55.56%
58101	Debt Service Allocation	0	0	0	\$0	\$0	0	0.00%
Total Expenditures		\$147,940	\$136,000	\$99,614	\$154,000	\$176,000	\$22,000	14.29%

Public Works

Craig Clifton, Director

Fund	Activity	Function	Budget Center
10	1565	General Government	General Government Building & Plant
10	4100	Public Works	Public Works Administration
10	4221	Public Works	Roadways and Walkways
10	4226	Public Works	Grounds Maintenance
10	4800	Public Works	Vehicle Maintenance



PUBLIC WORKS DEPARTMENT

Installation of 5 new pavilions at
Ted Wright Park by the Public
Works Department



Craig Clifton
Director
Public Works

The Public Works Department is made up of 5 Divisions, Field Operations, Street Operations, Grounds Maintenance, Central Receiving, and Vehicle Maintenance. They are responsible for the city vehicle fleet, city storage facility and maintenance of city infrastructure, including City Streets and Signage, City Facilities, Parks, Stormwater Structures, and all other City owned properties and facilities. The Department also maintains and enforces the refuse contract with our contracted garbage collection and disposal company. The Public Works Department maintains an Emergency Response Operations crew for the city during natural disasters.



1,230
Streets in
the City Limits

37
Square Miles
of Land

749
Lane Miles
in the City Limits



250
Acres of City
Park Land

378+
Tons of Asphalt
Repairs

4
CDL Graduates
Training Division



68+
Tons of Trash
Processed

3,267+
Feet of Stormwater
Pipe Installed

260+
Hours Dedicated to
Mosquito Control

VEHICLE MAINTENANCE

1,655

Vehicles Serviced

*Including police cars, fire trucks,
and heavy equipment.*

130+

**Average Work
Orders per Month**



The Falling Leaf Initiative repurposes mulch from fallen leaves for city parks & trees, saving Public Works & Parks & Rec **\$3,000** annually.

75,000+

**Inventory pieces managed by the
Central Receiving Unit valued at
\$8.7 million**



Launched Falling Leaf Initiative to assist seniors and disabled residents with leaf removal.

3

**Tons of Leaves
Removed**

WEATHER EMERGENCY RESPONSE



Hurricane Helene

Provided and distributed 900+ sandbags within 24 hours.



2025 Snowmageddon

Cleared roads, removed debris, and ensured our roads stayed safe and functional.

Fund 10 GENERAL FUND
Function 1000 General Government
Activity 1565 General Gov't Bldg. & Grounds

DEPARTMENT 01

<u>Acct #</u>	<u>Account Name</u>	<u>FY 2023</u> <u>Actual</u>	<u>Adopted</u> <u>FY 2024</u> <u>Budget</u>	<u>FY 2024</u> <u>Actual</u>	<u>Adopted</u> <u>FY 2025</u> <u>Budget</u>	<u>Tentative</u> <u>FY 2026</u> <u>Budget</u>	<u>FY 2026 Tentative</u> <u>FY 2025 Adopted</u> <u>Variance (\$)</u>	<u>FY 2026 Tentative</u> <u>FY 2025 Adopted</u> <u>Variance (%)</u>
51001	Salaries- full time	\$474,034	\$581,652	\$671,873	\$760,355	\$775,971	\$15,616	2.05%
51002	Salaries- overtime	8,316	6,500	21,705	\$17,000	\$20,000	3,000	17.65%
51003	Salaries- part time	29,576	25,000	36,143	\$25,000	\$75,000	50,000	200.00%
51201	FICA	38,638	69,435	54,791	\$61,380	\$66,629	5,249	8.55%
51202	Group Health	245,160	225,000	400,500	\$425,000	\$387,379	(37,621)	-8.85%
51203	Retirement	48,132	48,128	48,128	\$81,484	\$107,918	26,434	32.44%
51205	Worker's compensation	0	13,863	1,107	\$13,863	\$0	(13,863)	-100.00%
52139	Repairs & maint by vdr- Grounds	0	0	0	\$0	\$0	0	0.00%
52140	Repairs & maint by vdr- Buildings	35,263	86,000	107,773	\$140,000	\$140,000	0	0.00%
52141	Repairs & maint by vdr- Vehicles	3,071	2,500	3,033	\$3,000	\$5,000	2,000	66.67%
52144	Repairs & maint by vdr- Other Equip	2,445	3,500	3,007	\$3,500	\$2,500	(1,000)	-28.57%
52171	Equipment Rental	0	0	0	\$0	\$0	0	0.00%
52312	Telephone	3,487	2,500	2,233	\$2,500	\$2,000	(500)	-20.00%
53001	Office Supplies	0	0	0	\$0	\$0	0	0.00%
53010	Uniforms & Clothing	4,343	5,000	6,066	\$10,000	\$10,000	0	0.00%
53201	Water & Sewer	8,250	9,000	13,003	\$12,000	\$12,000	0	0.00%
53211	Natural Gas	37,418	50,000	89,927	\$80,000	\$80,000	0	0.00%
53221	Electricity	161,307	160,000	164,789	\$160,000	\$160,000	0	0.00%
53231	Stormwater Fees	10,667	11,000	10,609	\$11,000	\$11,000	0	0.00%
53261	Gas/Diesel/Oil/Grease	6,629	7,000	11,148	\$10,000	\$10,000	0	0.00%
53301	Food & Banquets	150	500	266	\$1,000	\$1,000	0	0.00%
53351	Small tools	1,050	1,500	926	\$1,500	\$1,500	0	0.00%
53371	Other Supplies	19,367	20,000	(162,829)	\$25,000	\$50,000	25,000	100.00%
54101	Buildings/Improvements	18,917	10,000	3,034	\$10,000	\$5,000	(5,000)	-50.00%
54121	Machinery & Equipment	0	0	0	\$0	\$0	0	0.00%
Total Expenditures		\$1,156,220	\$1,338,078	\$1,487,231	\$1,853,582	\$1,922,897	\$69,315	3.74%

Fund 10 GENERAL FUND
Function 4000 Public Works
Activity 4100 - Administration

Department 04

<u>Acct #</u>	<u>Account Name</u>	FY 2023	Adopted FY 2024	FY 2024	Adopted FY 2025	Tentative FY 2026	FY 2026 Tentative FY 2025 Adopted	FY 2026 Tentative FY 2025 Adopted
		<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
51001	Salaries-Full Time	\$150,343	\$145,220	\$185,594	\$255,735	\$255,639	(\$96)	-0.04%
51002	Salaries-Over Time	330	0	399	\$0	\$0	\$0	0.00%
51201	FICA	10,051	11,109	13,481	\$19,564	\$19,556	(7)	-0.04%
51202	Group Health	86,030	100,000	91,120	\$100,000	\$91,148	(8,852)	-8.85%
51203	Retirement	32,604	32,599	32,599	\$26,673	\$35,643	8,970	33.63%
51204	Unemployment	2,849	3,500	0	\$3,500	\$0	(3,500)	-100.00%
51205	Worker's compensation	0	0	0	\$0	\$0	0	0.00%
52139	Repairs & maint by vdr- Grounds	0	0	0	\$0	\$0	0	0.00%
52140	Repairs & maint by vdr- Buildings	1,767	2,500	3,337	\$2,500	\$2,500	0	0.00%
52143	Repairs & maint by vdr- Office Equip	1,409	1,000	3,810	\$2,000	\$2,500	500	25.00%
52144	Repairs & maint by vdr- Other Equip	1,877	2,000	1,699	\$2,000	\$2,500	500	25.00%
52311	Postage	40	100	36	\$100	\$100	0	0.00%
52312	Telephone	16,778	18,000	15,699	\$18,000	\$18,000	0	0.00%
52331	Printing	36	700	584	\$700	\$1,000	300	42.86%
52341	Travel & business mtg	198	500	85	\$500	\$500	0	0.00%
52351	Dues & memberships	0	2,700	189	\$0	\$0	0	0.00%
52361	Travel & Employee Development	2,442	5,000	3,696	\$5,000	\$5,000	0	0.00%
53001	Office supplies	5,080	10,000	7,184	\$5,000	\$5,000	0	0.00%
53010	Uniform & Clothing	0	250	42	\$250	\$250	0	0.00%
53201	Water & Sewer	2,634	3,500	3,708	\$3,500	\$3,500	0	0.00%
53211	Natural Gas	10,014	16,000	10,078	\$16,000	\$16,000	0	0.00%
53221	Electricity	20,401	21,000	23,946	\$21,000	\$21,000	0	0.00%
53231	Stormwater Fees	4,176	5,000	4,163	\$5,000	\$5,000	0	0.00%
53371	Other supplies	4,866	4,000	3,702	\$4,000	\$4,000	0	0.00%
54101	Building/Improvements	15,257	0	150	\$5,000	\$0	(5,000)	-100.00%
54124	Furniture & Fixtures	2,700	0	0	\$0	\$0	0	0.00%
54126	Office Equipment	0	0	0	\$0	\$0	0	0.00%
Total Expenditures		<u>\$371,882</u>	<u>\$384,678</u>	<u>\$405,300</u>	<u>\$496,022</u>	<u>\$488,836</u>	<u>(\$7,185)</u>	<u>-1.45%</u>

Fund 10 GENERAL FUND
Function 4000 Public Works
Activity 4221 - Roadways & Walkways

Department 04

<u>Acct #</u>	<u>Account Name</u>	<u>FY 2023</u>	<u>Adopted</u> <u>FY 2024</u>	<u>FY 2024</u>	<u>Adopted</u> <u>FY 2025</u>	<u>Tentative</u> <u>FY 2026</u>	<u>FY 2026 Tentative</u> <u>FY 2025 Adopted</u>	<u>FY 2026 Tentative</u> <u>FY 2025 Adopted</u>
		<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
51001	Salaries- full time	\$704,771	\$1,196,780	\$909,436	\$1,280,087	\$1,519,525	\$239,438	18.70%
51002	Salaries- overtime	2,976	5,000	5,677	\$5,000	\$10,510	5,510	110.20%
51003	Salaries- part time	0	0	1,705	\$0	\$0	0	0.00%
51011	Salaries- on call pay	4,482	8,500	5,535	\$8,500	\$480	(8,020)	-94.35%
51201	FICA	63,738	92,586	79,961	\$98,959	\$117,084	18,125	18.32%
51202	Group Health	409,503	675,000	510,660	\$925,000	\$843,119	(81,881)	-8.85%
51203	Retirement	142,596	142,597	142,597	\$172,371	\$217,708	45,337	26.30%
51205	Worker's compensation	269,938	210,370	163,648	\$210,370	\$0	(210,370)	-100.00%
52021	Professional Services	3,400	20,000	10,123	\$5,000	\$12,000	7,000	140.00%
52026	Tree Removal Services	6,650	10,000	10,100	\$5,000	\$10,000	5,000	100.00%
52141	Repairs & maint by vdr- Vehicles	95,859	90,000	68,699	\$75,000	\$75,000	0	0.00%
52144	Repairs & maint by vdr- Other Equip	40,673	40,000	20,235	\$40,000	\$40,000	0	0.00%
52171	Rental/Equipment & Vehicles	1,405	5,000	0	\$5,000	\$4,000	(1,000)	-20.00%
52361	Training & employee development	2,904	7,000	6,048	\$7,000	\$5,000	(2,000)	-28.57%
53010	Uniform & Clothing	10,600	10,500	7,402	\$11,235	\$22,909	11,674	103.91%
53050	Pavement marking material	5,493	7,500	2,940	\$7,500	\$7,500	0	0.00%
53051	Sign material	19,689	15,500	21,716	\$15,500	\$25,000	9,500	61.29%
53055	Streets Maint-Supplies & Material	47,677	40,000	41,160	\$40,000	\$40,000	0	0.00%
53057	Mosquito Control	15,373	16,000	11,854	\$16,000	\$16,000	0	0.00%
53261	Gas/Diesel/Oil/Grease	114,167	95,000	106,988	\$95,000	\$95,000	0	0.00%
53351	Small tools	2,000	2,000	849	\$2,000	\$4,000	2,000	100.00%
53371	Other supplies	50,400	20,000	28,641	\$30,000	\$20,000	(10,000)	-33.33%
54031	Streets/LMIG	1,092,078	840,647	6,009	\$919,864	\$946,513	26,649	2.90%
54101	Buildings/Improvements	5,678	0	0	\$0	\$0	0	0.00%
54121	Machinery & other equipment	21,728	0	0	\$0	\$0	0	0.00%
54123	Vehicles	182,950	6,800	7,500	\$0	\$85,000	85,000	100.00%
Total Expenditures		\$3,316,728	\$3,556,780	\$2,169,481	\$3,974,386	\$4,116,348	\$141,961	3.57%

Fund 10 GENERAL FUND
Function 4000 Public Works
Activity 4226 - Grounds Maintenance

Department 04

<u>Acct #</u>	<u>Account Name</u>	<u>FY 2023</u>	<u>Adopted FY 2024</u>	<u>FY 2024</u>	<u>Adopted FY 2025</u>	<u>Tentative FY 2026</u>	<u>FY 2026 Tentative FY 2025 Adopted</u>	<u>FY 2026 Tentative FY 2025 Adopted</u>
		<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
51001	Salaries- full time	\$487,437	\$734,420	\$746,514	\$969,956	\$997,035	\$27,079	2.79%
51002	Salaries- overtime	1,988	7,500	6,329	\$7,500	\$10,900	3,400	45.33%
51003	Salaries- part time	23,681	30,000	20,976	\$30,000	\$30,000	0	0.00%
51011	Salaries- on call pay	1,320	0	465	\$0	\$480	480	100.00%
51201	FICA	38,199	87,551	57,949	\$77,070	\$79,439	2,368	3.07%
51202	Group Health	77,200	175,000	68,420	\$575,000	\$524,101	(50,899)	-8.85%
51203	Retirement	42,360	42,362	42,362	\$103,242	\$138,927	35,685	34.56%
51205	Worker's compensation	0	0	0	\$0	\$0	0	0.00%
52140	Repairs & maint by vdr-Bldgs	0	0	0	\$5,000	\$5,000	0	0.00%
52141	Repairs & maint by vdr- vehicles	7,069	9,000	15,634	\$15,000	\$15,000	0	0.00%
52144	Repairs & maint by vdr- Other Equip	16,256	19,000	26,569	\$21,000	\$21,000	0	0.00%
53010	Uniform & Clothing	5,068	6,500	5,480	\$7,400	\$7,844	444	6.00%
53201	Water & Sewer	13,353	15,000	11,162	\$15,000	\$15,000	0	0.00%
53261	Gas/Diesel/Oil/Grease	38,170	37,000	37,523	\$35,000	\$35,000	0	0.00%
53351	Small tools	221	1,000	796	\$2,000	\$7,500	5,500	275.00%
53371	Other supplies	12,050	27,600	17,202	\$27,600	\$10,000	(17,600)	-63.77%
57010	Prisoner Detail - Houston County	0	0	0	\$0	\$0	0	0.00%
54121	Machinery & other equipment	0	0	0	\$0	\$0	0	0.00%
54122	Communication equipment	0	0	0	\$0	\$0	0	0.00%
54123	Vehicles	0	0	0	\$0	\$0	0	0.00%
Total Expenditures		\$764,372	\$1,191,933	\$1,057,381	\$1,890,768	\$1,897,225	\$6,457	0.34%

Fund 10 GENERAL FUND
Function 4000 Public Works
Activity 4800 - Vehicle Maintenance

Department 04

Acct #	Account Name	FY 2023 Actual	Adopted FY 2024 Budget	FY 2024 Actual	Adopted FY 2025 Budget	Tentative FY 2026 Budget	FY 2026 Tentative FY 2025 Adopted Variance (\$)	FY 2026 Tentative FY 2025 Adopted Variance (%)
51001	Salaries- full time	\$434,347	\$594,935	\$559,637	\$731,302	\$757,053	\$25,751	3.52%
51002	Salaries- overtime	471	2,750	721	\$2,750	\$1,967	(783)	-28.46%
51011	Salaries- on call pay	10,962	10,920	10,920	\$10,920	\$10,920	0	0.00%
51201	FICA	33,270	46,558	44,117	\$56,990	\$58,900	1,910	3.35%
51202	Group Health	188,230	300,000	233,390	\$375,000	\$341,805	(33,195)	-8.85%
51203	Retirement	79,116	79,118	79,118	\$78,924	\$105,586	26,662	33.78%
51205	Worker's compensation	0	0	0	\$0	\$0	0	0.00%
52139	Repairs & maint by vdr- Grounds	0	0	0	\$0	\$0	0	0.00%
52140	Repairs & maint by vdr- Building	1,638	2,000	1,807	\$2,000	\$2,000	0	0.00%
52141	Repairs & maint by vdr- Vehicles	3,442	6,600	3,535	\$6,600	\$6,600	0	0.00%
52143	Repairs & maint by vdr- Other Equip	1,168	1,000	101	\$1,000	\$0	(1,000)	-100.00%
52171	Equipment Rental	0	0	404	\$2,345	\$14,640	12,295	524.31%
52312	Telephone	0	0	0	\$0	\$0	0	0.00%
52351	Dues & Memberships	0	0	0	\$800	\$800	0	0.00%
52361	Training & Employee Development	3,292	3,700	2,616	\$4,700	\$5,000	300	6.38%
53001	Office supplies	569	500	735	\$600	\$700	100	16.67%
53010	Uniform & Clothing	1,918	6,000	4,567	\$6,420	\$6,805	385	6.00%
53201	Water & Sewer	1,305	2,000	2,377	\$2,000	\$2,000	0	0.00%
53211	Natural Gas	6,247	8,500	3,485	\$8,500	\$8,500	0	0.00%
53221	Electricity	1,590	1,600	1,508	\$1,600	\$1,600	0	0.00%
53261	Gas/Diesel/Oil/Grease	10,623	10,000	10,792	\$10,000	\$10,000	0	0.00%
53351	Small tools	2,743	4,400	4,905	\$4,400	\$4,400	0	0.00%
53371	Other supplies	10,048	10,080	10,335	\$10,080	\$10,000	(80)	-0.79%
53601	Inventory write off	0	0	0	\$0	\$0	0	0.00%
54101	Buildings/Improvements	0	0	0	\$0	\$0	0	0.00%
54121	Machinery & other equipment	0	0	0	\$0	\$0	0	0.00%
54122	Communication equipment	0	0	0	\$0	\$0	0	0.00%
54123	Vehicles	0	0	0	\$0	\$0	0	0.00%
54126	Office equipment	0	0	0	\$0	\$0	0	0.00%
Total Expenditures		\$790,979	\$1,090,661	\$975,070	\$1,316,931	\$1,349,277	\$32,346	2.46%

Recreation & Cultural Services Department

Preston Pooser, Director

Fund	Activity	Function	Budget Center
10	6110	Recreation	Recreation Administration
10	6120	Recreation	Recreation Participants/Supervision
10	6122	Recreation	Recreation Centers
10	6130	Recreation	Recreation, Golf Course
10	6131	Recreation	Recreation, Sports Facility Athletic Field
10	6135	Recreation	Recreation, Tennis Facility
10	6160	Recreation	Recreation, Civic Center/Auditorium
10	6170	Recreation	Recreation, Senior Citizens
10	6175	Recreation	Recreation, Cultural Services
17	6120	Recreation	Recreation Facilities Improvement Hotel Motel
18	0000	Recreation	Recreation Activities
20	7540	City Development	Bureau of Civic Affairs
20	7540	City Development	Visitor's Center

RECREATION, PARKS, & CULTURAL SERVICES DEPARTMENT



The Warner Robins Parks and Recreation Department serves the citizens of our community with leisure activities for the purposes of learning and enhancing physical and social skills through equal participation opportunities, friendly competition, and fair play. Recreation plays an important part in keeping our minds and bodies fit and active. We invite you to visit our parks, and participate in our special events or recreation programs.



Preston Pooser
Director
Recreation, Parks, & Cultural Services

FACILITIES & AMENITIES:

19

Active
Parks

11

Sports
Offered

12

Pickleball
Courts

2

Gyms

9

Rental
Facilities

4

Water
Activities



PARK IMPROVEMENTS

- New football field at Tanner Park.
- New splash pad at Deloris Toliver Park.
- Bridge repairs on Wellston Trail at Greenway & Briarcliff Parks.
- Ted Wright Park landscaping in partnership with Keep Warner Robins Beautiful.
- Revitalization of Peavy Park & Ferguson Park Baseball Fields.

NEW PROGRAMS:



Teen
Adventures



Jigsaw Puzzle
Competition



Parent's
Night Out



Video Game
Tournaments



Mother-Son
Adventures



Paint
Classes

YOUTH SPORTS



- Total Participants in 2024: 2,179
- Hosted GRPA Youth Football State Finals (Class A: 8U, 10U, 12U) at Tanner Park.
- Warner Robins District Champions: 8U & 10U Football (GRPA).
- State Runner-Up: 8U & 10U Football (GRPA).



Fund 10 GENERAL FUND
Function 6000 Recreation
Activity 6110 Recreation - Administration

Department 07

<u>Acct #</u>	<u>Account Name</u>	<u>FY 2023</u>	<u>Adopted</u> <u>FY 2024</u>	<u>FY 2024</u>	<u>Adopted</u> <u>FY 2025</u>	<u>Tentative</u> <u>FY 2026</u>	<u>FY 2026 Tentative</u> <u>FY 2025 Adopted</u>	<u>FY 2026 Tentative</u> <u>FY 2025 Adopted</u>
		<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
51001	Salaries- full time	\$203,221	\$222,856	\$175,144	\$165,724	\$223,783	\$58,059	35.03%
51011	Salaries-On Call	0	0	0	\$0	\$0	0	0.00%
51201	FICA	15,220	17,048	13,169	\$12,678	\$17,119	4,442	35.03%
51202	Group Health	63,840	75,000	4,909	\$75,000	\$68,361	(6,639)	-8.85%
51203	Retirement	31,524	31,518	31,518	\$24,384	\$32,659	8,275	33.94%
51205	Worker's compensation	0	0	0	\$0	\$0	0	0.00%
52141	Repairs & maint by vdr- Vehicles	20,203	13,000	5,309	\$6,500	\$8,550	2,050	31.54%
52142	Repairs & maint by vdr- Com Equip	0	0	0	\$0	\$0	0	0.00%
52143	Repairs & maint by vdr- Office Equip	6,795	8,000	6,300	\$8,000	\$7,600	(400)	-5.00%
52311	Postage	0	0	12	\$0	\$0	0	0.00%
52312	Telephone	3,649	3,700	2,780	\$3,700	\$3,515	(185)	-5.00%
52331	Printing	0	0	0	\$0	\$0	0	0.00%
52341	Travel & business meeting expense	5,756	6,000	4,377	\$6,000	\$5,700	(300)	-5.00%
52351	Dues & memberships	5,196	6,000	5,211	\$19,000	\$18,050	(950)	-5.00%
53001	Office supplies	946	1,500	860	\$1,500	\$1,425	(75)	-5.00%
53010	Uniforms & Clothing	1,321	2,000	0	\$2,000	\$1,900	(100)	-5.00%
53201	Water & Sewer	30,480	30,000	34,647	\$35,000	\$33,250	(1,750)	-5.00%
53211	Natural Gas	28,109	36,000	22,145	\$30,000	\$28,500	(1,500)	-5.00%
53221	Electricity	253,643	265,000	251,403	\$265,000	\$251,750	(13,250)	-5.00%
53231	Stormwater Fees	26,778	26,750	26,630	\$26,750	\$25,412	(1,338)	-5.00%
53261	Gas/Diesel/Oil/Grease	20,387	22,000	19,595	\$22,000	\$20,900	(1,100)	-5.00%
53301	Food and banquets	1,070	1,200	1,358	\$1,200	\$1,140	(60)	-5.00%
53371	Other Supplies	2,111	1,900	1,840	\$1,900	\$1,805	(95)	-5.00%
54124	Furniture & Fixtures	0	0	0	\$0	\$0	0	0.00%
Total Expenditures		\$720,249	\$769,472	\$607,208	\$706,336	\$751,419	\$45,084	6.38%

Fund 10 GENERAL FUND
Function 6000 Recreation
Activity 6120 Recreation-Participants/Supervision

Department 07

Acct #	Account Name	FY 2023	Adopted FY 2024	FY 2024	Adopted FY 2025	Tentative FY 2026	FY 2026 Tentative FY 2025 Adopted	FY 2026 Tentative FY 2025 Adopted
		Actual	Budget	Actual	Budget	Budget	Variance (\$)	Variance (%)
51001	Salaries- full time-supervision	\$425,159	\$500,168	\$585,537	\$619,269	\$629,307	\$10,038	1.62%
51002	Salaries- overtime-supervision	0	1,000	358	\$1,000	\$1,000	0	0.00%
51003	Salaries- part time	144,935	180,000	164,555	\$180,000	\$233,000	53,000	29.44%
51011	Salaries-on Call	0	1,300	0	\$1,300	\$1,300	0	0.00%
51201	FICA	43,067	52,209	56,986	\$61,320	\$66,142	4,822	7.86%
51202	Group Health	166,620	200,000	36,510	\$250,000	\$227,870	(22,130)	-8.85%
51203	Retirement	62,664	62,668	62,668	\$64,590	\$81,550	16,960	26.26%
51205	Worker's compensation	0	0	434	\$0	\$0	0	0.00%
52144	Repairs & maint by vdr- Other Equip	0	0	27	\$0	\$0	0	0.00%
52171	Equipment Rental	0	0	0	\$0	\$0	0	0.00%
52311	Postage	360	200	425	\$200	\$190	(10)	-5.00%
52312	Telephone	4,503	4,000	4,446	\$4,000	\$3,800	(200)	-5.00%
52331	Printing	150	150	0	\$150	\$142	(8)	-5.33%
52381	Contract Labor	3,451	4,500	4,265	\$4,500	\$9,975	5,475	121.67%
52382	Contract Labor/Referees & Officials	55,929	50,000	67,018	\$72,000	\$82,650	10,650	14.79%
53001	Office Supplies	4,029	5,000	2,858	\$5,000	\$4,750	(250)	-5.00%
53070	Athletic Equipment	130,811	110,000	123,375	\$135,000	\$137,750	2,750	2.04%
53071	Ceramics Supplies	37	0	307	\$0	\$0	0	0.00%
53072	Swimming Supplies	8,535	12,000	6,260	\$12,000	\$11,400	(600)	-5.00%
53304	Concession Supplies & Exp	49,551	40,000	39,327	\$40,000	\$38,000	(2,000)	-5.00%
53311	Subscriptions & publications	0	0	390	\$0	\$0	0	0.00%
53371	Other supplies	6,257	6,000	9,429	\$6,000	\$5,700	(300)	-5.00%
071 52144	Repairs & maint by vdr- Other Equip	0	0	0	\$0	\$0	0	0.00%
071 52311	Postage	0	0	0	\$0	\$0	0	0.00%
071 52312	Telephone	0	0	0	\$0	\$0	0	0.00%
071 52331	Printing	0	0	0	\$0	\$0	0	0.00%
071 52381	Contract Labor	300	2,000	697	\$19,000	\$18,050	(950)	-5.00%
071 53001	Office Supplies	310	1,000	727	\$1,000	\$950	(50)	-5.00%
071 53071	Ceramics Supplies	7,813	9,000	8,746	\$11,000	\$13,300	2,300	20.91%
071 53311	Subscriptions & publications	0	2,500	0	\$2,500	\$2,375	(125)	-5.00%
071 53371	Other supplies	2,933	3,500	3,949	\$17,500	\$16,625	(875)	-5.00%
54121	Machinery & other equipment	0	0	0	\$0	\$0	0	0.00%
54124	Furniture & Fixtures	0	0	0	\$0	\$0	0	0.00%
54126	Office Equipment	0	0	0	\$0	\$0	0	0.00%
54127	Prks & Playground Equipment	0	0	0	\$0	\$0	0	0.00%
54211	CWIP-Sports Complex	0	0	0	\$0	\$0	0	0.00%
Total Expenditures		\$1,117,414	\$1,247,195	\$1,179,294	\$1,507,329	\$1,585,826	\$78,497	5.21%

Fund 10 GENERAL FUND**Function 6000 Recreation****Activity 6122 Recreation - Centers**

Department 07

		FY 2023	Adopted FY 2024	FY 2024	Adopted FY 2025	Tentative FY 2026	FY 2026 Tentative FY 2025 Adopted	FY 2026 Tentative FY 2025 Adopted
<u>Acct #</u>	<u>Account Name</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
51001	Salaries- full time (Maint Staff)	\$107,469	\$65,232	\$76,468	\$64,729	\$66,139	\$1,410	2.18%
51002	Salaries- overtime	188	2,000	267	\$2,000	\$2,000	0	0.00%
51003	Salaries- part time	13,037	85,000	0	\$85,000	\$85,000	0	0.00%
51011	Salaries-on Call	0	5,000	0	\$5,000	\$5,000	0	0.00%
51201	FICA	8,973	12,028	5,762	\$11,990	\$12,098	108	0.90%
51202	Group Health	234,210	275,000	228,290	\$25,000	\$22,787	(2,213)	-8.85%
51203	Retirement	61,968	61,966	61,966	\$6,751	\$9,101	2,350	34.81%
51205	Worker's compensation	0	0	0	\$0	\$0	0	0.00%
52138	Repairs & maint by vdr- Parks	1,292	1,000	1,836	\$1,000	\$950	(50)	-5.00%
52139	Repairs & maint by vndr- grounds	23,828	22,500	20,521	\$22,500	\$21,375	(1,125)	-5.00%
52140	Repairs & maint by vdr- Buildings	35,598	30,000	44,901	\$30,000	\$39,710	9,710	32.37%
52144	Repairs & maint by vdr- Other Equip	9,607	11,000	13,252	\$11,000	\$10,450	(550)	-5.00%
52171	Equipment Rental	0	2,000	0	\$2,000	\$1,900	(100)	-5.00%
52312	Telephone	1,399	2,000	724	\$2,000	\$1,900	(100)	-5.00%
53010	Uniform & Clothing	0	2,000	0	\$2,000	\$1,900	(100)	-5.00%
53090	Chemicals	0	0	116	\$0	\$0	0	0.00%
53261	Gas/Diesel/Oil/Grease	7	0	0	\$0	\$0	0	0.00%
53351	Small tools	0	2,500	207	\$2,500	\$2,375	(125)	-5.00%
53371	Other Supplies	31,144	25,000	24,417	\$25,000	\$23,750	(1,250)	-5.00%
54101	Buildings/Improvements	0	0	92,750	\$0	\$0	0	0.00%
54121	Machinery & Equipment	0	0	0	\$0	\$0	0	0.00%
54122	Communication Equipment	0	0	0	\$0	\$0	0	0.00%
54130	Parks & Playgrounds	325	0	0	\$0	\$0	0	0.00%
Total Expenditures		\$529,045	\$604,226	\$571,476	\$298,470	\$306,435	\$7,965	2.67%

Fund 10 General Fund
Function 6000 Recreation
Activity 6130 - Golf Course

Department 07

Acct #	Account Name	FY 2023	Adopted FY 2024	FY 2024	Adopted FY 2025	Tentative FY 2026	FY 2026 Tentative FY 2025 Adopted	FY 2026 Tentative FY 2025 Adopted
		Actual	Budget	Actual	Budget	Budget	Variance (\$)	Variance (%)
51001	Salaries- full time	\$66,103	\$192,986	\$111,483	\$92,218	\$94,050	\$1,832	1.99%
51002	Salaries- overtime	0	0	0	\$0	\$0	0	0.00%
51003	Salaries- part time	68,420	80,000	68,543	\$75,000	\$80,000	5,000	6.67%
51201	FICA	10,195	20,883	13,924	\$12,792	\$13,315	523	4.09%
51202	Group Health	42,590	50,000	-66,780	\$50,000	\$45,574	(4,426)	-8.85%
51203	Retirement	10,956	10,957	10,957	\$9,618	\$13,099	3,481	36.19%
51205	Worker's compensation	0	0	0	\$0	\$0	0	0.00%
52139	Repairs & maint by vndr- grounds	4,772	5,000	7,650	\$10,000	\$9,500	(500)	-5.00%
52140	Repairs & maint by vndr- buildings	288	500	2,234	\$500	\$475	(25)	-5.00%
52141	Repairs & maint by vndr- vehicles	1,158	1,700	2,345	\$5,000	\$4,750	(250)	-5.00%
52143	Repairs & maint by vndr- Office Equip	0	0	0	\$0	\$0	0	0.00%
52144	Repairs & maint by vndr- Other Equip	4,170	3,000	9,055	\$15,000	\$14,250	(750)	-5.00%
52148	Repairs & maint by vndr- Golf Carts	15,407	5,000	3,656	\$5,000	\$7,125	2,125	42.50%
52149	Repairs & Maint by vndr-Irrigation System	1,344	7,500	4,397	\$7,500	\$7,125	(375)	-5.00%
52171	Equipment Rental	15,600	0	0	\$0	\$0	0	0.00%
52312	Telephone	2,038	2,500	1,730	\$2,500	\$2,375	(125)	-5.00%
52313	Internet/Monitoring Services	2,348	2,500	1,368	\$2,500	\$2,375	(125)	-5.00%
52321	Advertising/City Promotions	164	100	0	\$100	\$95	(5)	-5.00%
52331	Printing	0	100	0	\$100	\$95	(5)	-5.00%
52341	Travel & business meeting expense	1,865	2,500	2,445	\$2,500	\$3,325	825	33.00%
52351	Dues & memberships	1,854	4,000	1,668	\$4,000	\$1,900	(2,100)	-52.50%
52361	Training & employee development	1,247	2,500	1,210	\$2,500	\$3,325	825	33.00%
52395	Bank Charges	7,246	7,000	8,685	\$7,000	\$6,650	(350)	-5.00%
53001	Office Supplies	537	1,000	884	\$1,000	\$950	(50)	-5.00%
53010	Uniform & Clothing	0	2,000	2,298	\$2,000	\$1,900	(100)	-5.00%
53090	Chemicals	23,436	32,000	22,537	\$32,000	\$30,400	(1,600)	-5.00%
53091	Fertilizer	4,910	17,000	19,013	\$20,000	\$19,000	(1,000)	-5.00%
53201	Water & Sewer	723	600	416	\$600	\$570	(30)	-5.00%
53221	Electricity	14,642	18,000	13,135	\$18,000	\$17,100	(900)	-5.00%
53231	Stormwater Fees	1,709	1,000	1,794	\$1,000	\$950	(50)	-5.00%
53261	Gas/Diesel/Oil/Grease	10,465	20,000	20,811	\$20,000	\$19,000	(1,000)	-5.00%
53351	Small tools	430	500	1,382	\$500	\$950	450	90.00%
53371	Other supplies	18,555	20,000	17,936	\$20,000	\$71,250	51,250	256.25%
54121	Machinery & Other Equipment	0	0	0	\$80,000	\$0	(80,000)	-100.00%
54151	Irrigation System	0	0	0	\$0	\$0	0	0.00%
58107	Lease Payments-Golf Carts	0	39,051	39,057	\$0	\$0	0	0.00%
Total Expenditures		\$333,172	\$549,877	\$323,835	\$498,928	\$471,473	(\$27,455)	-5.50%

Fund 10 General Fund
Function 6000 Recreation
Activity 6131 - Sports Facility Athletic Field

Department 07

<u>Acct #</u>	<u>Account Name</u>	<u>FY 2023</u>	<u>Adopted FY 2024</u>	<u>FY 2024</u>	<u>Adopted FY 2025</u>	<u>Tentative FY 2026</u>	<u>FY 2026 Tentative FY 2025 Adopted</u>	<u>FY 2026 Tentative FY 2025 Adopted</u>
		<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
51003	Salaries- part time	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
52381	Contract Labor	18,754	0	5,400	\$0	\$0	0	0.00%
52026	Tree Removal Services	9,250	15,000	5,400	\$15,000	\$14,250	(750)	-5.00%
52139	Repairs & maint by vndr- grounds	20,397	21,000	10,379	\$21,000	\$19,950	(1,050)	-5.00%
52171	Equipment Rental	0	5,000	0	\$5,000	\$4,750	(250)	-5.00%
53010	Uniform & Clothing	1,595	2,000	439	\$2,000	\$1,900	(100)	-5.00%
53090	Chemicals	10,337	11,000	1,391	\$11,000	\$10,450	(550)	-5.00%
53091	Fertilizer	4,780	11,000	1,703	\$11,000	\$10,450	(550)	-5.00%
53261	Gas/Diesel/Oil/Grease	11,752	14,000	952	\$14,000	\$13,300	(700)	-5.00%
53351	Small tools	1,993	5,000	1,108	\$5,000	\$4,750	(250)	-5.00%
Total Expenditures		\$78,858	\$84,000	\$26,772	\$84,000	\$79,800	(\$4,200)	-5.00%

Fund 10 General Fund
Function 6000 Recreation
Activity - 6135 Tennis Facility

Department 07

<u>Acct #</u>	<u>Account Name</u>	<u>FY 2023</u>	<u>Adopted FY 2024</u>	<u>FY 2024</u>	<u>Adopted FY 2025</u>	<u>Tentative FY 2026</u>	<u>FY 2026 Tentative FY 2025 Adopted</u>	<u>FY 2026 Tentative FY 2025 Adopted</u>
		<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
52331	Tennis Facility - Printing	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
52351	Tennis Facility - Dues & Membership	990	1,000	0	\$1,000	\$950	(50)	-5.00%
53001	Tennis Facility - Office Supplies	227	1,000	0	\$1,000	\$950	(50)	-5.00%
53221	Tennis Facility - Electricity	0	0	0	\$0	\$0	0	0.00%
53371	Tennis Facility - Other Supplies	0	0	514	\$1,000	\$950	(50)	-5.00%
Total Expenditures		<u>\$1,217</u>	<u>\$2,000</u>	<u>\$514</u>	<u>\$3,000</u>	<u>\$2,850</u>	<u>(\$150)</u>	<u>-5.00%</u>

Fund 10 GENERAL FUND**Function 6000 Recreation****Activity 6160 Civic Center/Auditorium**

Department 07

<u>Acct #</u>	<u>Account Name</u>	FY 2023	Adopted FY 2024	FY 2024	Adopted FY 2025	Tentative FY 2026	FY 2026 Tentative FY 2025 Adopted	FY 2026 Tentative FY 2025 Adopted
		<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
51010	Salaries-Auditorium	\$12,094	\$12,000	\$9,056	\$8,000	\$8,000	\$0	0.00%
52140	Repairs & maint by vdr- Buildings	810	190,000	4,343	\$0	\$0	0	0.00%
52144	Repairs & maint by vdr- Other Equip	0	1,100	568	\$1,100	\$10,000	8,900	809.09%
52381	Contract Labor	2,357	4,000	85	\$4,000	\$4,000	0	0.00%
53371	Other supplies	0	5,000	1,369	\$5,000	\$5,000	0	0.00%
54101	Buildings/Improvements	0	0	0	\$0	\$0	0	0.00%
54121	Machinery & other equipment	0	0	0	\$0	\$0	0	0.00%
Total Expenditures		<u>\$15,261</u>	<u>\$212,100</u>	<u>\$15,421</u>	<u>\$18,100</u>	<u>\$27,000</u>	<u>\$8,900</u>	<u>49.17%</u>

Fund 10 GENERAL FUND**Function 6000 Recreation****Activity 6170 Recreation - Senior Citizens**

Department 07

<u>Acct #</u>	<u>Account Name</u>	FY 2023	Adopted FY 2024	FY 2024	Adopted FY 2025	Tentative FY 2026	FY 2026 Tentative FY 2025 Adopted	FY 2026 Tentative FY 2025 Adopted
		<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
51001	Salaries- full time	\$116,406	\$127,938	\$189,468	\$204,514	\$202,596	(\$1,918)	-0.94%
51003	Salaries- part time	7,950	28,000	10,287	\$28,000	\$28,000	0	0.00%
51201	FICA	8,745	11,929	14,251	\$17,787	\$17,641	(147)	-0.82%
51202	Group Health	63,880	75,000	4,930	\$100,000	\$91,148	(8,852)	-8.85%
51203	Retirement	18,120	18,115	18,115	\$21,331	\$28,262	6,931	32.49%
51205	Worker's compensation	0	0	0	\$0	\$0	0	0.00%
52144	Repairs & Maint by Vdr- Other Equip	991	0	0	\$0	\$0	0	0.00%
52311	Postage	0	0	0	\$0	\$0	0	0.00%
52312	Telephone	525	600	488	\$600	\$570	(30)	-5.00%
52331	Printing	0	0	0	\$0	\$0	0	0.00%
53001	Office Supplies	422	500	873	\$500	\$475	(25)	-5.00%
53073	Senior Citizens expense	7,183	8,000	8,133	\$17,000	\$16,150	(850)	-5.00%
53371	Other supplies	937	2,500	393	\$2,500	\$2,375	(125)	-5.00%
54101	Buildings/Improvements	0	0	0	\$0	\$0	0	0.00%
54121	Machinery & other equipment	0	0	0	\$0	\$0	0	0.00%
54124	Furniture & Fixtures	0	0	0	\$0	\$0	0	0.00%
Total Expenditures		<u>\$225,159</u>	<u>\$272,582</u>	<u>\$246,938</u>	<u>\$392,232</u>	<u>\$387,217</u>	<u>(\$5,016)</u>	<u>-1.28%</u>

Fund 10 GENERAL FUND

Function 6000 Recreation

Activity 6175 Recreation - Cultural Services

Department 07

<u>Acct #</u>	<u>Account Name</u>	FY 2023	Adopted FY 2024	FY 2024	Adopted FY 2025	Tentative FY 2026	FY 2026 Tentative FY 2025 Adopted	FY 2026 Tentative FY 2025 Adopted
		<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
52321	Advertising/City Promotions	0	0	0	\$0	\$156,250	156,250	100.00%
	Total Expenditures	\$0	\$0	\$0	\$0	\$156,250	\$156,250	100.00%

Planning & Engineering Department

Victor Savage, Interim Director

Fund	Activity	Function	Budget Center
10	1575	General Government	Planning & Engineering
10	4260	Public Works	Street Lighting
10	4270	Public Works	Traffic Engineering
10	7400	City Development	Planning & Zoning

ENGINEERING



141 Building Plans

66 Land Development Plans

63 Final Plat Reviews & Right of Way Permits

**Total
Processed**

270

Responsibilities: Handles Land Disturbance Permits, Plat Reviews, Building Plan Reviews, Right of Way Permits, and Utility Locating Services.

Fund 10 GENERAL FUND
Function 1000 General Government
Activity 1575 Planning & Engineering

DEPARTMENT 04

<u>Acct #</u>	<u>Account Name</u>	FY 2023	Adopted FY 2024	FY 2024	Adopted FY 2025	Tentative FY 2026	FY 2026 Tentative FY 2025 Adopted	FY 2026 Tentative FY 2025 Adopted
		<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
51001	Salaries- full time	\$148,199	\$300,435	\$139,576	\$243,501	\$483,042	\$239,541	98.37%
51201	FICA	11,165	22,983	10,437	\$18,628	\$36,953	18,325	98.37%
51202	Group Health	85,080	75,000	162,750	\$125,000	\$113,935	(11,065)	-8.85%
51203	Retirement	25,032	25,033	25,033	\$35,569	\$49,398	13,829	38.88%
51205	Worker's compensation	0	0	0	\$0	\$0	0	0.00%
52021	Professional Services	41,157	60,000	55,994	\$60,000	\$150,000	90,000	150.00%
52041	Professional/Technical-Software	60,140	55,000	57,186	\$60,000	\$61,500	1,500	2.50%
52141	Repairs & maint by vdr-Vehicles	3,544	4,000	3,837	\$4,000	\$3,800	(200)	-5.00%
52143	Repairs & maint by vdr- Office Equip	2,144	7,000	2,144	\$2,500	\$2,375	(125)	-5.00%
52144	Repairs & maint by vdr- Other	0	0	0	\$0	\$0	0	0.00%
52311	Postage	19	0	1	\$0	\$0	0	0.00%
52312	Telephone	9,151	11,000	8,096	\$11,000	\$10,450	(550)	-5.00%
52331	Printing	0	0	0	\$0	\$0	0	0.00%
52341	Travel & business mtg	1,337	3,000	779	\$3,000	\$2,850	(150)	-5.00%
52351	Dues & memberships	0	1,000	375	\$1,000	\$950	(50)	-5.00%
52361	Training & employee development	761	1,000	97	\$1,000	\$950	(50)	-5.00%
53001	Office supplies	931	4,200	1,450	\$4,200	\$3,990	(210)	-5.00%
53002	Data Processing Supplies	0	350	0	\$350	\$0	(350)	-100.00%
53261	Gas/Diesel/Oil & Grease	5,285	10,000	11,472	\$12,000	\$11,400	(600)	-5.00%
53311	Subscriptions & publications	0	0	0	\$0	\$0	0	0.00%
53371	Other Supplies	80	1,500	175	\$1,500	\$1,425	(75)	-5.00%
54121	Machinery & Equipment	0	0	0	\$0	\$0	0	0.00%
Total Expenditures		\$394,025	\$581,501	\$479,401	\$583,248	\$933,018	\$349,770	59.97%

Fund 10 GENERAL FUND
Function 4000 Public Works
Activity 4260 - Street Lights

Department 04

<u>Acct #</u>	<u>Account Name</u>	FY 2023	Adopted FY 2024	FY 2024	Adopted FY 2025	Tentative FY 2026	FY 2026 Tentative FY 2025 Adopted	FY 2026 Tentative FY 2025 Adopted
		<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
53222	Street Lights-Electricity	\$991,681	\$984,000	\$1,013,816	\$984,000	\$1,000,000	\$16,000	1.63%
54035	Street Lights-New	0	0	0	0	0	0	0.00%
Total Operating Expenditures		\$991,681	\$984,000	\$1,013,816	\$984,000	\$1,000,000	\$16,000	1.63%

Fund 10 GENERAL FUND
Function 4000 Public Works
Activity 4270 - Traffic Engineering

DEPARTMENT 08

<u>Acct #</u>	<u>Account Name</u>	FY 2023	Adopted FY 2024	FY 2024	Adopted FY 2025	Tentative FY 2026	FY 2026 Tentative FY 2025 Adopted	FY 2026 Tentative FY 2025 Adopted
		<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
51001	Salaries- full time	\$120,146	\$131,184	\$158,172	\$165,190	\$263,075	\$97,885	59.26%
51002	Salaries- Overtime	1,736	4,000	4,669	\$4,000	\$4,000	0	0.00%
51011	Salaries-On Call	10,962	10,920	10,920	\$10,920	\$10,920	0	0.00%
51201	FICA	9,903	11,177	13,044	\$13,778	\$21,267	7,488	54.35%
51202	Group Health	44,000	50,000	50,320	\$50,000	\$45,574	(4,426)	-8.85%
51203	Retirement	18,660	18,659	18,659	\$17,229	\$22,961	5,732	33.27%
51205	Worker's compensation	0	0	0	\$0	\$0	0	0.00%
52021	Professional Services	30,000	45,000	10,000	\$50,500	\$162,975	112,475	222.72%
52041	Prof Service-Software & Support	0	0	0	\$0	\$0	0	0.00%
52141	Repairs & maint by vdr- Vehicles	2,312	10,000	3,006	\$5,000	\$4,750	(250)	-5.00%
52143	Repairs & maint by vdr- Office Equip	487	500	453	\$500	\$475	(25)	-5.00%
52144	Repairs & maint by vdr- Other Equip	56,430	95,000	110,132	\$132,171	\$130,610	(1,561)	-1.18%
52311	Postage	70	150	9	\$150	\$143	(7)	-4.67%
52312	Telephone	2,113	2,000	2,718	\$2,000	\$2,000	0	0.00%
52341	Travel & business mtg	0	1,000	0	\$1,000	\$950	(50)	-5.00%
52351	Dues & memberships	0	200	0	\$200	\$190	(10)	-5.00%
52361	Training & Employee Development	311	1,000	93	\$1,000	\$950	(50)	-5.00%
53001	Office supplies	0	100	0	\$100	\$95	(5)	-5.00%
53261	Gas/Diesel/Oil/Grease	5,142	5,000	5,123	\$5,000	\$4,750	(250)	-5.00%
53371	Other supplies	5,089	6,130	7,363	\$6,743	\$6,406	(337)	-5.00%
54101	Buildings/Improvements	0	0	0	\$0	\$0	0	0.00%
54121	Machinery & other equipment	0	0	0	\$0	\$0	0	0.00%
54123	Vehicles	0	0	0	\$0	\$0	0	0.00%
54126	Office Equipment	0	0	0	\$0	\$0	0	0.00%
Total Expenditures		\$307,361	\$392,020	\$394,681	\$465,482	\$682,091	\$216,609	46.53%

PLANNING & ZONING



493.88
Acres Annexed

102 – Home Occupation Applications
20 – Rezoning Applications
2 – Special Exception Applications
3 – Variance Applications

Fund 10 GENERAL FUND
FUNCTION 7000 City Development
Activity 7400 - Planning & Zoning

Department 08

<u>Acct #</u>	<u>Account Name</u>	FY 2023	Adopted FY 2024	FY 2024	Adopted FY 2025	Tentative FY 2026	FY 2026 Tentative FY 2025 Adopted	FY 2026 Tentative FY 2025 Adopted
		<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
51001	Salaries- full time	\$86,347	\$97,506	\$115,018	\$120,773	\$121,944	\$1,171	0.97%
51201	FICA	6,387	7,459	8,582	\$9,239	\$9,329	90	0.97%
51202	Group Health	22,000	25,000	25,320	\$50,000	\$45,574	(4,426)	-8.85%
51203	Retirement	14,376	14,371	14,371	\$12,597	\$16,980	4,383	34.79%
51205	Worker's compensation	0	0	0	\$0	\$0	0	0.00%
52041	Professional/Technical-Software	13,260	13,716	13,260	\$13,716	\$20,900	7,184	52.38%
52311	Postage	0	225	0	\$225	\$214	(11)	-4.89%
52321	Advertising	2,021	1,800	2,630	\$1,800	\$1,710	(90)	-5.00%
52361	TRANING & EMPLOY DEVEL	0	0	0	\$0	\$0	0	0.00%
53261	Gas/Oil/Grease	288	500	340	\$500	\$475	(25)	-5.00%
53371	Other Supplies	2,329	1,700	71	\$2,700	\$2,565	(135)	-5.00%
57101	Planning & Zoning Commission	0	0	0	\$0	\$10,500	10,500	100.00%
Total Expenditures		<u>\$147,008</u>	<u>\$162,277</u>	<u>\$179,592</u>	<u>\$211,550</u>	<u>\$230,191</u>	<u>\$18,640</u>	<u>8.81%</u>

Community & Economic Development

Kate Hogan, Director

Fund	Activity	Function	Budget Center
10	7220	City Development	Building Inspections
10	7510	City Development	Community Development
10	7500	City Development	Economic Development
12	7520	City Development	Development Authority DBA Engage Warner Robins
13	7520	City Development	Warner Robins Tax Allocation, District 1
21	Various	City Development	Community Development Block Grants
23	Various	City Development	Parking District Special Revenue
38	Various	City Development	TSPLOST
59	7560	City Development	Downtown Development Authority of City of Warner Robins (DDA)

COMMUNITY & ECONOMIC DEVELOPMENT DEPARTMENT



Kate Hogan
Director
Community & Economic Development

The Community & Economic Development Department enhances Warner Robins by promoting sustainable growth, affordable housing, and economic opportunity. It leverages federal and state resources to support community revitalization, attract investment, and encourage entrepreneurship. The department assists small businesses through project management, research, and marketing while fostering economic expansion. Additionally, Keep Warner Robins Beautiful educates the public and promotes environmental improvements to maintain a vibrant and welcoming city.

FIRST STARTUP WARNER ROBINS WEEK 2024

**STARTUP
WR**

218
Attendees

9
Events



"Startup this week has helped me network with lots of people in Warner Robins. This has inspired me to stay patient and stick with it. I am not alone in this journey. Thanks to the City of Warner Robins and Community and Economic Development for this program."

- Mr. Harris, Startup Week Attendee

PLAN FIRST COMMUNITY AWARD



PlanFirst Community
A Program of the Georgia Department of Community Affairs



The prestigious PlanFirst Designation by the Georgia Department of Community Affairs, recognized the city for its excellence in long-term community planning and development. Mayor Patrick accepted the honor at the Capitol, celebrating the city's commitment to smart growth, infrastructure, and sustainability.

SBA SMALL BUSINESS TAKE OFF



122 Attendees





The Joint Development Authority welcomed Pratt Industries and KIHOMAC to Robins International Industrial Park, a \$140 million investment creating 203 new jobs.



FUNDING & GRANTS:

\$54,350

CHIP Funds for Homeowner Occupied Rehabilitation.

\$583,597.87

Community Development Block Grant Funds

\$26,500

Keep Warner Robins Beautiful Grants for tree giveaways, recycling initiatives, and litter cleanup.

MILITARY FRIENDLY BUSINESS INITIATIVE



Warner Robins Military Friendly Business

The City of Warner Robins takes pride in its vibrant business community, supported by both residents and visitors. Businesses offering Military Discounts will showcase the "Warner Robins Military Friendly Business" sticker in their window.

70 Local Businesses Proudly Participating

NEW ELECTRIC VEHICLE CHARGING STATIONS

Conveniently located near Robins Air Force Base on Armed Forces Blvd., these stations will provide an eco-friendly option for those who serve, work, and live in our community



Keep Warner Robins Beautiful promotes environmental stewardship through public education, beautification projects, and community cleanup initiatives. Maintaining over 20 beautification sites, KWRB enhances public spaces while raising awareness about litter, recycling, and stormwater pollution. Through educational programs and volunteer opportunities, the office engages residents in efforts to keep Warner Robins clean, green, and sustainable.

CLEANED

192 Miles of Streets

6.8 Miles of Waterways

22 Acres of Parks



3,522 Volunteers | **8,805+** Volunteer Hours



Warner Robins has proudly been a Tree City U.S.A. for **34** Years





PRESENT COMMERCIAL CIRCLE



The City of Warner Robins is making significant strides in revitalizing Commercial Circle through multiple demolitions as part of Operation Reawaken. Despite the area's economic difficulty, city leadership remains dedicated to reshaping it into a vibrant, modern downtown that fosters a live-work-play atmosphere. This redevelopment initiative presents a pivotal opportunity to transform the city's future.

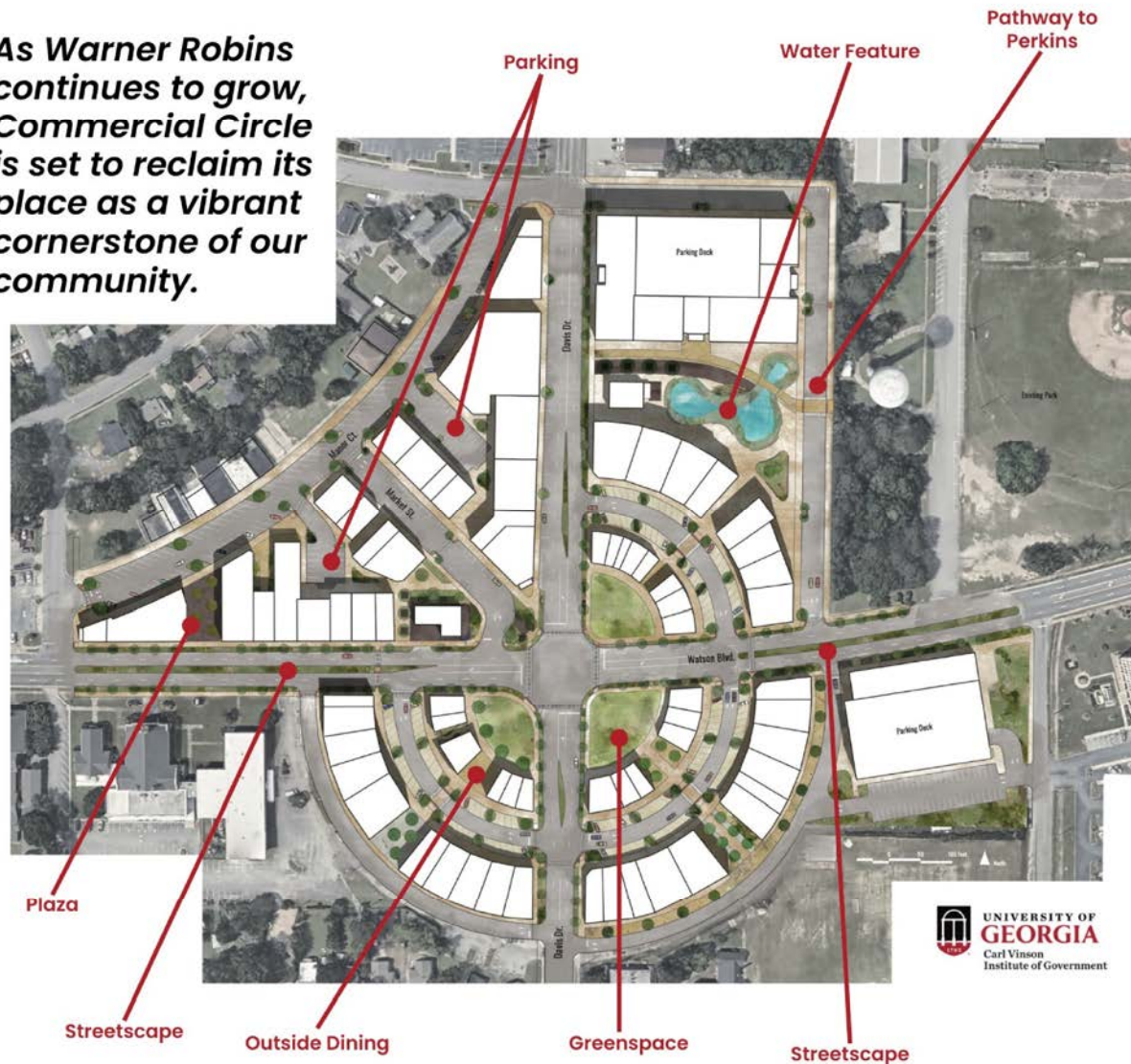




FUTURE COMMERCIAL CIRCLE

With a focus on restoration and growth, the future of Commercial Circle is bright and ready to **Take Flight!** Plans for redevelopment aim to breathe new life into the area, creating a dynamic space for small businesses, events, and community gatherings.

As Warner Robins continues to grow, Commercial Circle is set to reclaim its place as a vibrant cornerstone of our community.



BUILDING INSPECTIONS



426

Single Family
Dwelling Permits



163

Commercial
Permits

192 - Residential Certificates of Occupancy

27 - Commercial Certificates of Occupancy

Fund 10 GENERAL FUND
FUNCTION 7000 City Development
Activity 7220 - Building Inspections

Department 08

<u>Acct #</u>	<u>Account Name</u>	FY 2023	Adopted FY 2024	FY 2024	Adopted FY 2025	Tentative FY 2026	FY 2026 Tentative FY 2025 Adopted	FY 2026 Tentative FY 2025 Adopted
		<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
51001	Salaries- full time	\$343,645	\$520,475	\$458,095	\$524,840	\$349,942	(\$174,898)	-33.32%
51002	Salaries- over time	0	0	0	\$0	\$0	0	0.00%
51201	FICA	25,758	39,816	34,544	\$40,150	\$26,771	(13,380)	-33.32%
51202	Group Health	150,959	175,000	178,106	\$225,000	\$205,083	(19,917)	-8.85%
51203	Retirement	64,368	64,363	64,363	\$62,720	\$81,317	18,597	29.65%
51205	Worker's compensation	0	0	0	\$0	\$0	0	0.00%
52021	Professional Services	66,134	125,000	36,604	\$125,000	\$0	(125,000)	-100.00%
52041	Professional/Tech-Software	0	0	8,040	\$11,000	\$10,450	(550)	-5.00%
52141	Repairs & maint by vdr- Vehicles	2,031	5,000	1,717	\$5,000	\$4,750	(250)	-5.00%
52143	Repairs & maint by vdr-Office Equip	2,603	2,000	750	\$2,000	\$1,900	(100)	-5.00%
52311	Postage	32	100	49	\$100	\$95	(5)	-5.00%
52312	Telephone	4,073	5,000	2,846	\$5,000	\$4,750	(250)	-5.00%
52321	Advertising/City Promotion	30	300	860	\$900	\$855	(45)	-5.00%
52331	Printing	0	200	185	\$200	\$190	(10)	-5.00%
52341	Travel & business mtg	0	750	0	\$750	\$713	(37)	-4.93%
52351	Dues & memberships	0	300	90	\$300	\$285	(15)	-5.00%
52361	Training & employee development	0	750	90	\$750	\$713	(37)	-4.93%
53001	Office supplies	393	1,000	668	\$1,000	\$950	(50)	-5.00%
53261	Gas/Diesel/Oil/Grease	6,106	10,000	6,515	\$10,000	\$9,500	(500)	-5.00%
53311	Subscriptions & publications	0	500	0	\$500	\$475	(25)	-5.00%
53371	Other supplies	1,110	2,000	1,835	\$2,000	\$1,900	(100)	-5.00%
54101	Building/Improvements	0	2,500	0	\$2,500	\$2,375	(125)	-5.00%
54121	Machinery & Equipment	0	1,500	695	\$1,500	\$1,425	(75)	-5.00%
54123	Vehicles	0	0	0	\$0	\$0	0	0.00%
54125	Computer Equipment	0	0	0	\$0	\$0	0	0.00%
54126	Office Equipment	0	0	0	\$0	\$0	0	0.00%
Total Expenditures		\$667,242	\$956,554	\$796,054	\$1,021,210	\$704,439	(\$316,772)	-31.02%

Fund 10 GENERAL FUND
FUNCTION 7000 City Development
Activity 7500 Economic Development

Department 09

Acct #	Account Name	FY 2023 Actual	Adopted FY 2024 Budget	FY 2024 Actual	Adopted FY 2025 Budget	Tentative FY 2026 Budget	FY 2026 Tentative FY 2025 Adopted Variance (\$)	FY 2026 Tentative FY 2025 Adopted Variance (%)
51001	Salaries- full time	\$236,429	\$299,065	\$282,387	\$334,186	\$339,915	\$5,729	1.71%
51001	Public Information Officer Stipend	0	0	0	\$0	\$0	0	0.00%
51012	Vehicle Allowance	4,514	0	7,131	\$3,600	\$3,600	0	0.00%
51201	FICA	18,072	22,878	21,719	\$25,841	\$26,279	438	1.70%
51202	Group Health	21,210	125,000	8,756	\$125,000	\$113,935	(11,065)	-8.85%
51203	Retirement	42,312	42,318	42,318	\$34,856	\$46,984	12,128	34.79%
51205	Worker's compensation	0	0	0	\$0	\$0	0	0.00%
52021	Professional Services	23,217	40,000	23,093	\$40,000	\$80,000	40,000	100.00%
52117	Beautification	19,335	5,000	13,680	\$7,500	\$5,000	(2,500)	-33.33%
52118	CHIP Grant Expense	67,875	200,000	274,768	\$250,000	\$500,000	250,000	100.00%
52119	Tag Grant Expense	0	0	9,900	\$100,000	\$187,737	87,737	87.74%
52120	EECBG Grant Expense	0	0	0	\$132,070	\$0	(132,070)	-100.00%
52120	EPA Multipurpose Grant	0	0	0	\$0	\$75,000	75,000	100.00%
52139	Repairs & maint by vendor- Grounds	85,112	70,000	65,409	\$130,000	\$135,000	5,000	3.85%
52311	Postage	253	300	372	\$450	\$450	0	0.00%
52312	Telephone	1,438	2,000	1,400	\$2,000	\$1,500	(500)	-25.00%
52321	Advertising/City Promotions	6,352	2,500	2,330	\$3,000	\$3,000	0	0.00%
52331	Printing	1,142	1,000	3,294	\$2,500	\$2,500	0	0.00%
52341	Travel & business mtg	7,280	15,000	7,254	\$15,000	\$8,000	(7,000)	-46.67%
52351	Dues & Membership	4,299	3,500	4,543	\$3,500	\$3,500	0	0.00%
52361	Training & employee development	3,903	10,000	4,457	\$10,000	\$6,000	(4,000)	-40.00%
53001	Office supplies	4,480	4,000	3,782	\$4,000	\$4,000	0	0.00%
53201	Water & Sewer	7,834	10,000	12,121	\$10,000	\$10,000	0	0.00%
53221	Electricity	8,489	10,000	7,993	\$10,000	\$10,000	0	0.00%
53301	Food & Banquets	4,209	3,000	5,576	\$3,000	\$3,000	0	0.00%
53311	Subscriptions/Publications	915	1,000	843	\$1,000	\$0	(1,000)	-100.00%
53371	Other supplies	5,340	1,000	5,028	\$2,000	\$2,000	0	0.00%
53374	Baygall Creek Greenway	3,023	3,000	3,225	\$3,000	\$0	(3,000)	-100.00%
54124	Furniture & Fixtures	0	0	0	\$0	\$0	0	0.00%
54125	Computer Equipment	1,975	0	0	\$0	\$0	0	0.00%
57100	Intergovernmental Expenses	15,000	15,000	0	\$0	\$0	0	0.00%
58101	Debt Service	0	0	0	\$0	\$0	0	0.00%
58108	Office equipment Lease Pmnts	93	0	0	\$0	\$0	0	0.00%
7636 52121	Family Connection Contract	48,000	0	52,359	\$56,250	\$51,750	(4,500)	-8.00%
7636 53371	Family Connection Other Supplies	0	0	0	\$0	\$4,500	4,500	100.00%
Total Expenditures		\$642,101	\$885,561	\$863,736	\$1,308,753	\$1,623,650	\$314,897	24.06%

Special Revenue Funds

Special revenue funds are used to account for specific revenue sources that are restricted or committed to expenditures for designated purposes only.

FUND 12 Development Auth of WR (DBA Engage WR)**Function 7000****Activity 7520**

		FY 2023	Adopted FY 2024	FY 2024	Adopted FY 2025	Tentative FY 2026	FY 2026 Tentative FY 2025 Adopted	FY 2026 Tentative FY 2025 Adopted
Acct #	Revenues:	Actual	Budget	Actual	Budget	Budget	Variance (\$)	Variance (%)
46001	Interest Revenues	\$18,386	\$15,900	\$28,995	\$15,900	\$15,900	\$0	0.00%
47009	Contributions/Donations	0	0	5,000	\$0	\$0	0	0.00%
48001	Rental Income	43,099	35,700	117,124	\$110,724	\$80,000	(30,724)	-27.75%
48003	Lease Revenue	(137)	0	(126)	\$0	\$0	0	0.00%
49017	Motor Vehicle Rental Tax Transfer	0	0	0	\$0	\$0	0	0.00%
49035	Bond Issuance Fees	0	0	0	\$0	\$0	0	0.00%
49251	Sale of Property-Land Lots (net)	3,500	0	19,450	\$0	\$15,000	15,000	100.00%
	Reimbursement from other Agencies	0	0	0	\$0	\$0	0	0.00%
Total Revenues		\$64,848	\$51,600	\$170,444	\$126,624	\$110,900	(\$15,724)	-12.42%
<u>Operating Expenditures:</u>								
52021	Professional Services-Consulting	\$36,670	\$45,000	\$39,557	\$50,000	\$132,544	\$82,544	165.09%
52022	Professional Services-Audit	0	0	0	\$0	\$0	0	0.00%
52300	Property Insurance	0	0	0	\$0	\$0	0	0.00%
52311	Postage	0	0	0	\$0	\$0	0	0.00%
52321	Marketing & Promotions	0	0	0	\$0	\$0	0	0.00%
52341	Travel & business meeting expense	0	0	0	\$0	\$0	0	0.00%
52351	Dues	0	0	0	\$0	\$0	0	0.00%
52361	Training & Employ Devel	0	0	0	\$0	\$0	0	0.00%
53001	Office Supplies	0	0	0	\$0	\$0	0	0.00%
53201	Water	413	400	801	\$400	\$400	0	0.00%
53221	Electricity	3,093	3,100	3,081	\$3,100	\$2,000	(1,100)	-35.48%
53311	Subscriptions & Publications	0	0	0	\$0	\$0	0	0.00%
53231	Stormwater Fees	2,332	2,500	1,068	\$2,500	\$1,000	(1,500)	-60.00%
Total Operating Exp		\$42,508	\$51,000	\$44,508	\$56,000	\$135,944	\$79,944	142.76%
<u>Debt Service & Capital Exp</u>								
54001	Land	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
54101	Bldg/Imprs	0	0	0	0	\$0	0	0.00%
54123	Vehicle	0	0	0	0	\$0	0	0.00%
54126	Office equipment	0	0	0	0	\$0	0	0.00%
54211	Animal Control Shelter	0	0	0	0	\$0	0	0.00%
Total Debt Serv & Capital Exp		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total Expenditures		\$42,508	\$51,000	\$44,508	\$56,000	\$135,944	\$79,944	142.76%
Est'd Net increase (decrease) in Fund Balance		\$22,340	\$600	\$125,936	\$70,624	(\$25,044)	(\$95,668)	-135.46%

FUND 14 Special Revenue Fund
Function 3000
Public Safety - Condemned Fund

		Adopted		Adopted	Tentative	FY 2026 Tentative	FY 2026 Tentative
	FY 2023	FY 2024	FY 2024	FY 2025	FY 2026	FY 2025 Adopted	FY 2025 Adopted
	Actual	Budget	Actual	Budget	Budget	Variance (\$)	Variance (%)
	1,165,957	1,691,894	1,165,957	1,069,770	776,072		
Restricted Fund Balance Beginning							
Acct # Receipts:							
01 45101 Condemned Funds - State	\$222,091	\$160,000	\$98,925	\$160,000	\$127,000	(\$33,000)	-20.63%
02 45102 Condemned Funds - Federal	1,692	2,000	22,048	\$2,000	\$2,000	0	0.00%
03 45103 Condemned Funds - Treasury	0	0	0	\$0	\$0	0	0.00%
01 46001 Interest Earned	54,709	60,000	55,846	\$60,000	\$20,000	(40,000)	-66.67%
Total Receipts	\$278,492	\$222,000	\$176,819	\$222,000	\$149,000	(\$73,000)	-32.88%
Expenditures:							
01 53100 Condemned Funds - State	\$411,907	\$350,000	\$250,726	\$450,000	\$60,000	(\$390,000)	-86.67%
02 53101 Condemned Funds - Federal	32,937	0	22,280	\$0	\$1,500	1,500	100.00%
03 53101 Condemned Funds - Treasury	0	0	0	\$0	\$0	0	0.00%
Total Expenditures	\$444,844	\$350,000	\$273,006	\$450,000	\$61,500	(\$388,500)	-86.33%
Excess(Deficiency) of Receipts over Expenditures	(\$166,352)	(\$128,000)	(\$96,187)	(\$228,000)	\$87,500	\$315,500	-138.38%
Restricted Fund Balance Ending	1,691,894	1,563,894	1,069,770	841,770	863,572		

FUND 15 Special Revenue Fund
Function 3000
Public Safety - Donations

		Adopted		Adopted	Tentative	FY 2026 Tentative	FY 2026 Tentative
	FY 2023	FY 2024	FY 2024	FY 2025	FY 2026	FY 2025 Adopted	FY 2025 Adopted
	Actual	Budget	Actual	Budget	Budget	Variance (\$)	Variance (%)
	96,915	102,610	96,915	58,937	62,032		
Committed Fund Balance Beginning							
Acct # Receipts:							
01 44054 Firing Range	\$2,800	\$3,126	\$7,477	\$3,126	\$2,500	(\$626)	-20.03%
02 47001 Animal Shelter Donations	13,450	7,296	3,452	\$7,296	\$5,000	(\$2,296)	-31.47%
03 47002 Great Donations	0	0	0	\$0	\$0	\$0	0.00%
07 47002 Other Pub Safety Donations	0	0	0	\$0	\$0	\$0	0.00%
04 47003 Donations-Other Special Projects	100	1,750	700	\$1,750	\$1,750	\$0	0.00%
05 42110 Special Rev-Fireworks Fire	2,250	1,500	1,750	\$1,500	\$1,500	\$0	0.00%
06 42110 Special Rev-Fireworks Police	2,250	1,500	1,750	\$1,500	\$1,500	\$0	0.00%
08 45105 Special Rev-DRMO Surplus	0	0	9,090	\$0	\$0	\$0	0.00%
Total Receipts	\$20,850	\$15,172	\$24,219	\$15,172	\$12,250	(\$2,922)	-19.26%
Expenditures:							
01 53100 Firing Range Supplies	\$2,961	\$3,000	\$4,667	\$3,000	\$3,000	\$0	0.00%
02 53100 Animal Shelter Supplies	3,675	3,000	14,226	\$3,000	\$3,000	0	0.00%
03 53100 Great Supplies	1,764	3,500	0	\$3,500	\$3,500	0	0.00%
04 53100 Donations Supplies	0	6,500	25	\$6,500	\$3,500	(3,000)	-46.15%
04 54121 Machinery & Equipment	0	0	0	\$0	\$0	0	0.00%
05 54121 Machinery & Equipment	0	0	0	\$0	\$0	0	0.00%
05 53100 Supplies	3,322	3,500	0	\$3,500	\$0	(3,500)	-100.00%
06 53100 Supplies	3,433	4,000	449	\$4,000	\$4,000	0	0.00%
08 53100 Supplies	0	0	42,828	\$0	\$3,500	3,500	100.00%
Total Expenditures	\$15,155	\$23,500	\$62,196	\$23,500	\$20,500	(\$3,000)	-12.77%
Excess(Deficiency) of Receipts over Expenditures	\$5,695	(\$8,328)	(\$37,978)	(\$8,328)	(\$8,250)	\$78	-0.94%
Committed Fund Balance Ending	102,610	94,282	58,937	50,609	53,782		

FUND 16 Special Revenue Fund**Function 7000****Hotel/Motel Tax**

Department 01

<u>Acct #</u>	<u>Receipts:</u>	FY 2023	Adopted FY 2024	FY 2024	Adopted FY 2025	Tentative FY 2026	FY 2026 Tentative FY 2025 Adopted	FY 2026 Tentative FY 2025 Adopted
		<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
41151	Hotel/Motel Tax	\$2,953,069	\$2,810,000	\$2,944,978	\$2,810,000	\$2,500,000	(\$310,000)	-11.03%
Total Receipts		\$2,953,069	\$2,810,000	\$2,944,978	\$2,810,000	\$2,500,000	(\$310,000)	-11.03%
<u>Expenditures:</u>								
57120	Museum of Aviation	\$922,834	\$878,125	\$920,305	\$878,125	\$625,000	(\$253,125)	-28.83%
61010	Transfer to - General Fund	922,834	878,125	920,306	\$878,125	\$937,500	59,375	6.76%
61017	Transfer to - Recreation Capital Impr's	184,567	175,625	184,061	\$175,625	\$156,250	(19,375)	-11.03%
61018	Transfer to - Bureau of Civic Affairs	738,267	702,500	736,245	\$702,500	\$625,000	(77,500)	-11.03%
61020	Transfer to - Sports Complex	184,567	175,625	184,061	\$175,625	\$156,250	(19,375)	-11.03%
Total Expenditures		\$2,953,069	\$2,810,000	\$2,944,978	\$2,810,000	\$2,500,000	(\$310,000)	-11.03%
Excess(Deficiency) of Receipts over Expenditures		\$0	\$0	\$0	\$0	\$0	\$0	0.00%

FUND 16 Special Revenue Fund**Function 7000****Motor Vehicle Rental Tax**

Department 02

<u>Acct #</u>	<u>Receipts:</u>	FY 2023	Adopted FY 2024	FY 2024	Adopted FY 2025	Tentative FY 2026	FY 2026 Tentative FY 2025 Adopted	FY 2026 Tentative FY 2025 Adopted
		<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
41154	Motor Vehicle Rental Tax	\$201,901	\$183,000	\$242,885	\$240,000	\$240,000	\$0	0.00%
Total Receipts		\$201,901	\$183,000	\$242,885	\$240,000	\$240,000	\$0	0.00%
<u>Expenditures:</u>								
61010	Transfer - General Fund	\$201,901	\$183,000	\$242,885	\$240,000	\$240,000	\$0	0.00%
61011	Transfer - W R Redevelopment Agency	0	0	0	\$0	\$0	0	0.00%
61012	Transfer - Development Authority of CWR	0	0	0	\$0	\$0	0	0.00%
Total Expenditures		\$201,901	\$183,000	\$242,885	\$240,000	\$240,000	\$0	0.00%
Excess(Deficiency) of Receipts over Expenditures		\$0	\$0	\$0	\$0	\$0	\$0	0.00%

FUND 17 Special Revenue Fund
Function 6000
Recreation Facilities Improvement Hotel/Motel

Department 00

	FY 2023	Adopted FY 2024	FY 2024	Adopted FY 2025	Tentative FY 2026	FY 2026 Tentative FY 2025 Adopted	FY 2026 Tentative FY 2025 Adopted
	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
Restricted Fund Balance Beginning	324,855	410,813	324,855	670,251	827,096		
Acct # Receipts:							
07 46001 Interest Income	\$1,804	\$2,500	\$93	\$2,500	\$500	(\$2,000)	-80.00%
07 49016 Hotel/Motel Taxes-Recr Cap Impr	184,567	175,625	184,061	\$175,625	\$156,250	(19,375)	-11.03%
08 49016 Hotel/Motel Taxes- Sports Complex	184,567	175,625	184,061	\$175,625	\$156,250	(19,375)	-11.03%
Total Receipts	\$370,938	\$353,750	\$368,216	\$353,750	\$313,000	(\$40,750)	-11.52%
Expenditures:							
07 54101 Building & Improvements	\$0	\$10,000	\$0	\$0	\$0	\$0	0.00%
07 54127 Swimming Pool Equipment	0	15,500	0	\$0	\$0	0	0.00%
07 54128 Playground Equipment	24,080	0	2,659	\$0	\$0	0	0.00%
07 54130 Other Equipment	0	5,000	0	\$0	\$0	0	0.00%
07 58101 2018 Bond Debt Service	0	129,450	0	\$130,638	\$129,700	(938)	-0.72%
07 61036 Transfer to Cap Proj Fund 36	130,450	0	132,325	\$0	\$0	0	0.00%
08 54211 Sports Complex	0	60,000	0	\$0	\$0	0	0.00%
08 58101 2018 Bond Debt Service	0	129,450	0	\$130,638	\$129,700	(938)	-0.72%
08 61036 Transfer to Cap Proj Fund 36	130,450	0	132,325	\$0	\$0	0	0.00%
Total Expenditures	\$284,980	\$349,400	\$267,309	\$261,275	\$259,400	(\$1,875)	-0.72%
Excess(Deficiency) of Receipts over Expenditures	\$85,958	\$4,350	\$100,907	\$92,475	\$53,600	(\$38,875)	-42.04%
Restricted Fund Balance Ending	410,813	415,163	425,762	762,726	880,696		

FUND 18 Special Revenue Fund
Function 6000
Recreation Activities

Department 00

	FY 2023	Adopted FY 2024	FY 2024	Adopted FY 2025	Tentative FY 2026	FY 2026 Tentative FY 2025 Adopted	FY 2026 Tentative FY 2025 Adopted
	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
Committed Fund Balance Beginning	67,944	60,956	67,944	67,411	45,062		
Acct # Receipts:							
01 44151 Adult Sports	\$26,068	\$35,000	\$27,755	\$0	\$0	\$0	0.00%
02 44151 Youth Sports	8,093	7,500	8,682	\$0	\$0	0	0.00%
03 44151 Senior Citizens Activities	49,838	57,000	40,504	\$0	\$0	0	0.00%
04 44151 Bus Account	1	0	0	\$0	\$0	0	0.00%
05 44151 Programming Activities	34,864	6,500	33,279	\$0	\$0	0	0.00%
06 47009 Contributions/Donations	0	0	0	\$0	\$0	0	0.00%
49010 Transfer from General Fund	0	0	0	\$0	\$0	0	0.00%
Total Receipts	\$118,864	\$106,000	\$110,220	\$0	\$0	\$0	0.00%
Expenditures:							
01 52024 Adult Sports - Contract Labor	\$0	\$2,500	\$0	\$0	\$0	\$0	0.00%
04 52023 Bus Account - Driver	0	0	0	\$0	\$0	0	0.00%
01 53100 Adult Sports - Supplies	48,163	50,000	30,352	\$0	\$0	0	0.00%
02 53100 Youth Sports - Supplies	5,402	8,500	13,921	\$0	\$0	0	0.00%
03 53100 Senior Citizens Act - Supplies	52,549	6,000	30,323	\$0	\$0	0	0.00%
04 53100 Bus Account - Supplies	0	0	0	\$0	\$0	0	0.00%
05 53100 Programming Supplies	19,738	9,800	32,946	\$0	\$0	0	0.00%
Total Expenditures	\$125,852	\$76,800	\$107,543	\$0	\$0	\$0	0.00%
Excess(Deficiency) of Receipts over Expenditures	(\$6,988)	\$29,200	\$2,677	\$0	\$0	\$0	0.00%
Committed Fund Balance Ending	60,956	90,156	70,621	67,411	45,062		

FUND 19 Special Revenue Fund
Function 1000
Municipal Court Technology

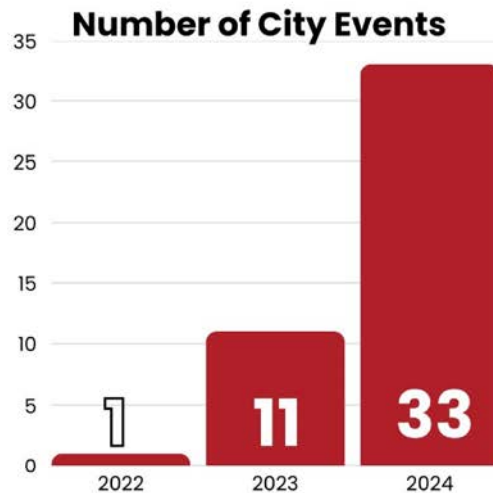
		FY 2023	Adopted FY 2024	FY 2024	Adopted FY 2025	Tentative FY 2026	FY 2026 Tentative FY 2025 Adopted	FY 2026 Tentative FY 2025 Adopted
Acct #	Revenues:	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
44190	Technology Fee	\$22,018	\$16,000	\$52,599	\$16,000	\$32,000	\$16,000	100.00%
	Total Revenues	\$22,018	\$16,000	\$52,599	\$16,000	\$32,000	\$16,000	100.00%
<u>Operating Expenditures:</u>								
52041	Prof Serv-Software & Support	\$140	\$10,000	\$1,222	\$10,000	\$20,000	\$10,000	100.00%
	Total Operating Exp	\$140	\$10,000	\$1,222	\$10,000	\$20,000	\$10,000	100.00%
	Total Expenditures	\$140	\$10,000	\$1,222	\$10,000	\$20,000	\$10,000	100.00%
Est'd Net increase (decrease) in Fund Balance		\$21,878	\$6,000	\$51,377	\$6,000	\$12,000	\$6,000	100.00%

CONVENTION & VISITORS BUREAU



Visit WARNER ROBINS GEORGIA

The Warner Robins Convention & Visitors Bureau (CVB) promotes tourism, local attractions, and community events to enhance the city's economy and visitor experience. It provides information on shopping, dining, accommodations, festivals, and entertainment, serving as a resource for both residents and visitors. Located at the E.L. Greenway Welcome Center in the historic train depot, the CVB offers expert guidance on itinerary planning and points of interest throughout Warner Robins. Through marketing initiatives and partnerships, the CVB works to attract visitors, support local businesses, and showcase the city's unique culture and hospitality.



2024 ATTENDANCE SNAPSHOT



Lera Moncrief
Visit Warner Robins
Marketing Coordinator





VISITATION TO WARNER ROBINS

2,700,000 TOTAL VISITORS

TOP 5 VISITORS SOURCES:

1. Atlanta, GA
2. Tampa, FL
3. Savannah, GA
4. Jacksonville, FL
5. Miami, FL

HOTELS & ACCOMMODATIONS

- 29 Hotels with 2,157 rooms
- 9 Hotels offer meeting spaces
- 12 Pet-friendly hotels

\$451.3M Total Visitor Spend



FUND 20 Special Revenue Fund
Function 7000
Activity 7540 Bureau of Civic Affairs

Department 18							
	FY 2023	Adopted FY 2024	FY 2024	Adopted FY 2025	Tentative FY 2026	FY 2026 Tentative FY 2025 Adopted	FY 2026 Tentative FY 2025 Adopted
	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
Restricted Fund Balance Beginning	1,305,224	1,480,201	1,305,224	1,074,187	812,011		
Acct.# Revenues:							
43303 Grant Income-State Programs	\$33,375	\$0	\$0	\$0	\$0	\$0	0.00%
46001 Interest Revenues	47,200	40,000	68,111	\$40,000	\$30,000	(10,000)	-25.00%
47002 Contributions & Donations	33,375	1,500	19,740	\$1,500	\$1,500	0	0.00%
49010 General Funds Transfer	0	0	0	\$0	\$0	0	0.00%
49016 Tourism Allocation Board - Hotel/Motel Taxes	738,267	702,500	736,245	\$702,500	\$625,000	(77,500)	-11.03%
TOTAL REVENUES	\$852,217	\$744,000	\$824,096	\$744,000	\$656,500	(\$87,500)	-11.76%
Salaries & Benefits:							
51001 Salaries- full time	\$151,229	\$172,013	\$175,233	\$154,209	\$188,830	\$34,621	22.45%
51002 Salaries-over time	0	0	1,985	\$0	\$20,000	20,000	100.00%
51012 Vehicle allowance	7,228	0	3,185	\$0	\$0	0	0.00%
51201 FICA	11,904	13,159	13,497	\$11,797	\$15,975	4,179	35.42%
51202 Group insurance	73,628	75,000	52,243	\$75,000	\$68,361	(6,639)	-8.85%
51203 Retirement	25,020	25,024	25,024	\$23,764	\$26,266	2,502	10.53%
51204 Unemployment	0	1,500	0	\$1,500	\$1,500	0	0.00%
51205 Worker's compensation	0	0	0	\$0	\$0	0	0.00%
Total Salaries & Benefits	\$269,009	\$286,696	\$271,166	\$266,270	\$320,932	\$54,663	20.53%
Operating Expenditures:							
52021 Professional Services	\$43,999	\$73,846	\$200,775	\$103,846	\$68,846	(\$35,000)	-33.70%
52021 Security/Public Safety	0	0	0	\$35,000	\$35,000	0	0.00%
52022 Professional Services- Audit	0	0	0	\$0	\$0	0	0.00%
52139 Repairs & maint by vendor- Grounds	4,390	3,000	4,161	\$10,000	\$5,000	(5,000)	-50.00%
52140 Repairs & maint by vendor- Buildings	5,454	7,500	3,077	\$30,000	\$15,000	(15,000)	-50.00%
52141 Repairs & maint by vendor-vehicles	0	0	0	\$7,200	\$5,000	(2,200)	-30.56%
52143 Repairs & maint by vendor-Office Equip	8,015	8,800	7,814	\$8,800	\$6,500	(2,300)	-26.14%
52300 Property Insurance	80	0	175	\$95	\$95	0	0.00%
52311 Postage	152	200	165	\$200	\$200	0	0.00%
52312 Telephone	1,667	1,600	1,172	\$1,600	\$1,000	(600)	-37.50%
52321 Advertising/City Promotions	81,027	90,367	117,639	\$103,747	\$118,403	14,656	14.13%
52321 City Promotions/Special Events	0	0	7,410	\$250,000	\$400,000	150,000	60.00%
52321 Digital Mktg Recov Exp	0	0	0	\$0	\$0	0	0.00%
52322 City Promotions/4th of July	242,717	200,000	291,123	\$200,000	\$400,000	200,000	100.00%
52331 Printing	4,662	5,000	5,586	\$5,000	\$4,000	(1,000)	-20.00%
52341 Travel & business meeting expense	1,956	4,800	5,930	\$4,800	\$1,500	(3,300)	-68.75%
52351 Dues & memberships	2,940	2,700	1,632	\$2,700	\$2,700	0	0.00%
52361 Training & employee development	2,470	4,000	1,795	\$4,000	\$1,500	(2,500)	-62.50%
53001 Office supplies	522	700	1,052	\$1,500	\$600	(900)	-60.00%
53201 Water & Sewer	1,567	2,000	1,569	\$2,000	\$2,000	0	0.00%
53211 Natural Gas	1,321	1,700	2,188	\$1,700	\$1,700	0	0.00%
53221 Electricity	2,810	3,500	2,911	\$3,500	\$3,500	0	0.00%
53231 Stormwater Fees	144	150	142	\$150	\$150	0	0.00%
53261 Gas/Oil/Grease	0	0	0	\$0	\$0	0	0.00%
53301 Food and banquets	(503)	400	788	\$400	\$400	0	0.00%
53311 Subscriptions & publications	231	100	178	\$100	\$100	0	0.00%
53371 Other supplies	2,610	2,750	3,186	\$6,500	\$6,500	0	0.00%
53374 Baygall Creek Greenway	0	0	0	\$0	\$0	0	0.00%
Total Operating Expenditures	\$408,231	\$413,113	\$660,467	\$782,838	\$1,079,694	\$296,856	37.92%
Capital Expenditures:							
54101 Building & Improvements	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
54121 Christmas Decorations	\$0	\$0	\$0	\$265,000	\$40,000	(225,000)	-84.91%
54123 Mobile Visitors Information Center	\$0	\$0	\$0	\$80,000	\$0	(80,000)	-100.00%
54124 Furniture & Fixtures	0	0	0	\$0	\$0	0	0.00%
54125 Computer Equipment	0	0	0	\$0	\$0	0	0.00%
54126 Office equipment	0	0	0	\$0	\$0	0	0.00%
54127 I-75 Corridor Proj	0	0	0	\$0	\$0	0	0.00%
Total Capital Exp	\$0	\$0	\$0	\$345,000	\$40,000	(\$305,000)	-88.41%
Total Expenditures	\$677,240	\$699,809	\$931,633	\$1,394,108	\$1,440,626	\$46,519	3.34%
Excess(Deficiency) of Receipts over Expenditures	\$174,977	\$44,191	(\$107,537)	(\$650,108)	(\$784,126)	(\$134,019)	20.61%
Restricted Fund Balance Ending	1,480,201	1,524,392	1,197,687	424,079	27,885		

FUND 20 Special Revenue Fund**Function 7000****Activity 7540 Visitor's Center**

Department 19

	FY 2023	Adopted FY 2024	FY 2024	Adopted FY 2025	Tentative FY 2026	FY 2026 Tentative FY 2025 Adopted	FY 2026 Tentative FY 2025 Adopted
	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
<u>Restricted Fund Balance Beginning</u>	1,514,387	1,561,587	1,514,387	1,647,252	1,728,249		
<u>Acct # Receipts:</u>							
46001 Interest Income	\$47,200	\$50,000	\$86,208	\$50,000	\$50,000	\$0	0.00%
49019 Tourism Allocation Board - Hotel/Motel Taxes	0	0	0	\$0	\$0	0	0.00%
49034 Transfer in-2012 SPLOST	0	0	0	\$0	\$0	0	0.00%
Total Receipts	\$47,200	\$50,000	\$86,208	\$50,000	\$50,000	\$0	0.00%
<u>Expenditures:</u>							
61034 Transfer out- 2012 SPLOST	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
52021 Professional Services	0	0	0	\$0	\$0	0	0.00%
54101 Building & Improvements- Watson Visitor Ctr	0	0	0	\$0	\$0	0	0.00%
54101 Building & Improvements- I-75 Visitor Center	0	1,527,109	0	\$1,527,109	\$0	(1,527,109)	-100.00%
Total Expenditures	\$0	\$1,527,109	\$0	\$1,527,109	\$0	(\$1,527,109)	-100.00%
Excess(Deficiency) of Receipts over Expenditures	\$47,200	(\$1,477,109)	\$86,208	(\$1,477,109)	\$50,000	\$1,527,109	-103.38%
<u>Restricted Fund Balance Ending</u>	1,561,587	84,478	1,600,595	170,143	1,778,249		

FUND 59 Downtown Development Auth
Function 7000
Activity 7560

Acct #	Revenues:	FY 2023	Adopted FY 2024	FY 2024	Adopted FY 2025	Tentative FY 2026	FY 2026 Tentative FY 2025 Adopted	FY 2026 Tentative FY 2025 Adopted
		<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
59.49011	Transfers In RDA	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
13.49010	TAD Funding from City of WR	0	0	0	0	0	0	0.00%
	TAD Reimbursements	0	0	0	0	0	0	0.00%
	Total Revenues	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Operating Expenditures:							
52021	Professional Services-Consulting	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
52022	Professional Services-Audit	0	0	0	0	\$0	0	0.00%
52300	Property Insurance	0	0	0	0	\$0	0	0.00%
52311	Postage	0	0	0	0	\$0	0	0.00%
52321	Advertising	0	0	0	0	\$0	0	0.00%
52341	Travel & business meeting expense	0	0	0	0	\$0	0	0.00%
52351	Dues & Memberships	0	0	0	0	\$0	0	0.00%
53001	Office Supplies	0	0	0	0	\$0	0	0.00%
53311	Subscriptions & Publications	0	0	0	0	\$0	0	0.00%
	Total Operating Exp	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Total Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Est'd Net increase (decrease) in Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	0.00%

FUND 21 CDBG
Function 7000
Community Development Block Grants

	FY 2023	Adopted FY 2024	FY 2024	Adopted FY 2025	Tentative FY 2026	FY 2026 Tentative FY 2025 Adopted	FY 2026 Tentative FY 2025 Adopted
	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
Restricted Fund Balance	1,390,814	935,507	1,390,814	710,503	798,756		
Receipts:							
CDBG Grants	\$248,476	\$586,895	\$577,604	\$520,000	\$495,380	(\$24,620)	-4.73%
CARES Funding (1&3)	\$70,772	\$0	\$14,044	\$0	\$0	\$0	0.00%
Program Income	7,613	100	6,373	\$100	\$100,000	99,900	99900.00%
Total Receipts	\$326,861	\$586,995	\$598,020	\$520,100	\$595,380	\$75,280	14.47%
Expenditures:							
Administration, Program	\$41,411	\$115,395	\$165,569	\$104,000	\$119,076	\$15,076	14.50%
Clearance	0	40,000	0	\$50,000	\$110,000	60,000	120.00%
Code Enforcement	0	0	0	\$0	\$0	0	0.00%
Housing	121,814	382,500	309,049	\$348,500	\$366,304	17,804	5.11%
Public Facilities & Improvements	197,394	49,000	178,854	\$17,500	\$0	(17,500)	-100.00%
Public Services	90,366	0	28,000	\$0	\$0	0	0.00%
Unprogrammed Funds	0	0	0	\$0	\$0	0	0.00%
CARES 1	28,318	0	0	\$0	\$0	0	0.00%
CARES 3	302,864	0	13,273	\$0	\$0	0	0.00%
Unprogrammed Funds	0	0	0	\$0	\$0	0	0.00%
Total Expenditures	\$782,167	\$586,895	\$694,744	\$520,000	\$595,380	\$75,380	14.50%
Excess(Deficiency) of Receipts over Expenditures	(\$455,307)	\$607,565	(\$96,724)	\$607,565	\$0	(\$100)	-0.02%
Est'd Ending Restricted Fund Balances	935,507	1,543,072	1,294,090	1,318,068	798,756		

ARCHITECTURAL DESIGN



B.U.I.L.D.
BUILDERS UNITED IN LIFTING DREAMS



MISSION

The mission of Haven Hope House is to create a compassionate and inclusive community where every individual has access to safe, stable, and affordable housing. We strive to empower those experiencing homelessness through comprehensive support services, fostering dignity, hope, and self-sufficiency. By collaborating with local organizations, businesses, and government entities, we aim to eliminate homelessness and build a society where everyone has the opportunity to thrive in our community.

FUND 22 ARPA
Function 7000
American Rescue Plan Act Grants

	FY 2023	FY 2024	Adopted FY	Estimated FY	Tentative
	<u>Actual</u>	<u>Actual</u>	<u>2025</u>	<u>2025</u>	<u>FY 2026</u>
			<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
ARPA Grant	\$1,250,539	\$1,238,275	\$5,000,000	\$4,560,800	\$5,924,978
Interest Income	255,558	606,847	\$200,000	\$408,788	\$100,000
Total	\$1,506,097	\$1,845,122	\$5,200,000	\$4,969,588	\$6,024,978
<u>Expenditures:</u>					
Administration, Program	\$662,804	\$1,331,079	\$1,000,000	\$65,047	\$11,595
Technology Improvements	587,735	769,602	\$3,000,000	\$2,243,048	\$3,301,323
Unprogrammed Funds/Community Grant	0	0	\$1,200,000	\$2,252,705	\$2,612,060
Total Expenditures	\$1,250,539	\$2,100,681	\$5,200,000	\$4,560,800	\$5,924,978
Excess(Deficiency) of					
Receipts over Expenditures	\$255,558	(\$255,559)	\$0	\$408,788	\$100,000

FUND 23 Parking District
Function 7000
Parking District Special Revenue

	FY 2023	Adopted FY 2024	FY 2024	Adopted FY 2025	Tentative FY 2026	FY 2026 Tentative FY 2025 Adopted	FY 2026 Tentative FY 2025 Adopted
	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
<u>Receipts:</u>							
EV Charger Revenue	\$0	\$0	\$0	\$0	\$12,000	\$12,000	100.00%
Interest Income	0	0	0	\$0	\$0	0	0.00%
Total Receipts	\$0	\$0	\$0	\$0	\$12,000	\$12,000	100.00%
<u>Expenditures:</u>							
Electricity	0	0	0	\$0	\$24,000	24,000	100.00%
Total Expenditures	\$0	\$0	\$0	\$0	\$24,000	\$24,000	100.00%
Excess(Deficiency) of Receipts over Expenditures	\$0	\$0	\$0	\$0	(\$12,000)	(\$12,000)	100.00%



HAVEN HOPE HOUSE

PURPOSE

Haven Hope House will be the first full service, ninety-day (90) homeless shelter in the greater Warner Robins area. Our low-barrier facility is constructed to house 50 guests at a time, welcoming men and women without strict eligibility requirements. It is a vital part of the coordinated entry system, offering comprehensive assessments to address diverse needs.

"I had absolutely nothing when moving to this city and in just a few months and with the help of the community, I'm able to rebuild my life."

- Former Homeless Neighbor

PROGRESS PHOTOS



FUND 30 Homeless Initiatives
Function 7000
Homeless Initiatives

	FY 2023 <u>Actual</u>	Adopted FY 2024 <u>Budget</u>	FY 2024 <u>Actual</u>	Adopted FY 2025 <u>Budget</u>	Tentative FY 2026 <u>Budget</u>	FY 2026 Tentative FY 2025 Adopted <u>Variance (\$)</u>	FY 2026 Tentative FY 2025 Adopted <u>Variance (%)</u>
Restricted Fund Balance	0	0	0	0	49,617		
<u>Receipts:</u>							
Donations	\$0	\$0	\$10,987	\$0	\$0	\$0	0.00%
Interest Income	0	0	0	0	\$0	0	0.00%
Total Receipts	\$0	\$0	\$10,987	\$0	\$0	\$0	0.00%
<u>Expenditures:</u>							
Repairs & Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Supplies-General	0	0	0	0	\$0	0	0.00%
Supplies-Food	0	0	0	0	\$0	0	0.00%
Utilities	0	0	0	0	\$0	0	0.00%
Professional Services	0	0	0	0	\$0	0	0.00%
Maintenance Services	0	0	0	0	\$0	0	0.00%
Capital Outlay	0	0	0	0	\$0	0	0.00%
Total Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Excess(Deficiency) of Receipts over Expenditures	\$0	\$0	\$10,987	\$0	\$0	\$0	0.00%
Est'd Ending Restricted Fund Balances	0	0	10,987	0	49,617	0	100.00%

Capital Projects Funds

The Capital Projects Funds are governmental funds and established to account for capital projects. The projects included in the capital projects budget are intended to improve or expand the city infrastructure, provide for significant maintenance requirements, or provide for the acquisition of large pieces of equipment.

Fund 31 Capital Projects Fund
Function 4000 Public Works
Georgia Industrial Park (GIP) Infrastructure

		FY 2023 <u>Actual</u>	Adopted FY 2024 <u>Budget</u>	FY 2024 <u>Actual</u>	Adopted FY 2025 <u>Budget</u>	Tentative FY 2026 <u>Budget</u>	FY 2026 Tentative FY 2025 Adopted <u>Variance (\$)</u>	FY 2026 Tentative FY 2025 Adopted <u>Variance (%)</u>
<u>REVENUES</u>								
49010	Transfers in from General Fund	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
49053	Transfers in from Wtr/Sewer	0	0	0	0	\$0	0	0.00%
46001	Interest Revenues/Discounts	0	0	0	0	\$0	0	0.00%
	<u>Total</u>	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Use (Source) of Fund Balance	0	0	0	0	0	0	0.00%
	TOTAL REVENUES	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<u>Capital Expenditures:</u>								
<u>Construction Projects</u>								
3101 54063	New Projs-GIIP Wtr Tower	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
3102 54031	GIIP New Road Construction	0	0	0	0	\$0	0	0.00%
3103 54063	Water Extensions GIIP	0	0	0	0	\$0	0	0.00%
3104 54063	Sewer Extension GIIP	0	0	0	0	\$0	0	0.00%
3105 52021	Professional Services GIIP Projs	0	0	0	0	\$0	0	0.00%
	Total Water/Sewer Projects	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<u>Transfers:</u>								
	Transfer to Water & Sewer	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Restricted Fund Balances Est'd EoY		(\$3,814,258)	(\$3,814,258)	(\$3,814,258)	(\$3,814,258)	\$0		

Fund 33 Capital Projects Fund
Function 4000 Public Works
SPLOST 2006

	FY 2023 Actual	Adopted FY 2024 Budget	FY 2024 Actual	Adopted FY 2025 Budget	Tentative FY 2026 Budget	FY 2026 Tentative FY 2025 Adopted Variance (\$)	FY 2026 Tentative FY 2025 Adopted Variance (%)
REVENUES							
SPLOST Revenues	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Interest revenues/Discounts	842	10	16	\$0	\$0	0	0.00%
Total	\$842	\$10	\$16	\$0	\$0	\$0	0.00%
Use (Source) of Fund Balance	0	0	0	\$1,579	\$0	(1,579)	-100.00%
TOTAL REVENUES	\$842	\$10	\$16	\$1,579	\$0	(\$1,579)	-100.00%
Capital Expenditures:							
PUBLIC SAFETY PROJECTS:							
Bldg-Law Enforcement Center	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Bldg-Fire Station	0	0	0	\$0	\$0	0	0.00%
Vehicles-Fire Truck	0	0	0	\$0	\$0	0	0.00%
Total Public Safety Projects	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
PUBLIC WORKS PROJECTS:							
Road Construction							
Streets - Perimeter Road	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Streets - Lights/Russell Pkwy	0	0	0	\$1,579	\$0	(1,579)	-100.00%
Streets - Elberta Road	0	0	0	\$0	\$0	0	0.00%
Streets-Feagin Mill Rd Extension	0	0	0	\$0	\$0	0	0.00%
Streets-Watson/Davis	0	0	0	\$0	\$0	0	0.00%
Streets-Willie Lee Pkwy	0	0	0	\$0	\$0	0	0.00%
Streets-Margie Drive	0	0	0	\$0	\$0	0	0.00%
Streets-New Road Construction	0	0	0	\$0	\$0	0	0.00%
Streets-General Improvemets	0	0	0	\$0	\$0	0	0.00%
Total Road Construction	\$0	\$0	\$0	\$1,579	\$0	(\$1,579)	-100.00%
Sidewalk Construction							
Sidewalks	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Service Lines-Water and Sewer							
New Projects-Sewer	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
New Projects-Water	0	0	0	\$0	\$0	0	0.00%
Total Service Lines	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total Capital Expenditures	\$0	\$0	\$0	\$1,579	\$0	(\$1,579)	-100.00%
Excess of Revenues							
Over (Under) Expenditures	\$842	\$10	\$16	\$0	\$0		

SPLOST 2012 - FUND 34
BUDGET
FY2013-FY2026

Revenues:												
	Type	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total Budget	Amended Budget	Actual to Date as of 05/31/25	
	SPLOST Revenues	5,552,876	7,403,834	7,403,834	7,403,834	7,403,834	7,403,834	1,848,954	44,421,000	38,202,060	38,136,825	
	Interest Revenues										1,231,053	
Total Revenues Budget		5,552,876	7,403,834	7,403,834	7,403,834	7,403,834	7,403,834	1,848,954	44,421,000	38,202,060	39,367,878	FY2026
Expenditures:												
	Projects	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total Budget	Amended Budget	Actual to Date as of 05/31/25	Remaining Budget*
	Roads, Street, Bridge, and Sidewalk Projects	1,012,500	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000	337,500	8,100,000	7,377,424	4,758,892	2,618,532
	Public Safety Facilities and Equipment	1,252,000	1,669,333	1,669,333	1,669,333	1,669,333	1,669,333	417,333	10,016,000	8,613,760	8,613,760	-
	Water & Sewer System Improvements	825,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	275,000	6,600,000	5,676,000	5,308,871	367,129
	General Government Capital Obligations	1,177,500	1,570,000	1,570,000	1,570,000	1,570,000	1,570,000	392,500	9,420,000	8,551,200	7,857,104	694,096
	Land Acquisition & Infrastructure Improvements (RDA)	312,500	416,667	416,667	416,667	416,667	416,667	104,167	2,500,000	2,150,000	2,152,100	(2,100)
	Recreation Facilities & Equipment	973,125	1,297,500	1,297,500	1,297,500	1,297,500	1,297,500	324,375	7,785,000	6,695,100	6,432,814	262,286
Total Expenditures Budget		5,552,625	7,403,500	7,403,500	7,403,500	7,403,500	7,403,500	1,850,875	44,421,000	39,063,484	35,123,541	3,939,943

*as of 5/31/25

Projects included:

Public Safety Projects:

Buildings- Law Enforcement

Buildings-Fire Department

General Government Projects:

Buildings & Bldg Improvements

Passive Memorial Parks

Technology Improvements

Recreation Facilities:

Recreation Complex

Other Sports Facility Improvements

Ampitheater

Economic Development:

Street Scape Improvement

Land Acquisitions

Public Works Projects:

RAFB Alternative Access

Resurfacing & General Improvements

Underground Electrical Service-Russell

Infra'sture Improv-Wall St

IT System

Infra'sture Improv-Armed Forces Blvd

Sidewalks

Water and Sewer System Improvements:

Sandy Run WWTP Expansion

Wastewater Plant #1

Water Treatment Plants/Generators

Other System Improvements

Vehicles:

Vehicles-Law Enforcement

Vehicles-Fire Department

Pick Up Trucks

Equipment:

Heavy Equipment & Trucks

Maintenance Shop

Sewer/Stormwater Cameras

Lift Truck

WAN Service

Other Equipment-Fire Department

Public Works IT System

**SPLOST 2018 - FUND 35
BUDGET
FY2019-FY2026**

Revenues:										Total	Amended	Actual to Date	
	Type	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025		Budget	Budget	as of 05/31/25	
	SPLOST Revenues	4,671,175	6,228,234	6,228,234	6,228,234	6,228,234	6,228,234	1,557,778		37,370,122	53,515,287	51,786,396	
	Interest Revenues										447,416	1,875,123	
	Capital Contributions (HoCo Comm)										107,250	107,250	
Total Revenues Budget		4,671,175	6,228,234	6,228,234	6,228,234	6,228,234	6,228,234	1,557,778		37,370,122	54,069,953	53,768,769	FY2026
Expenditures:										Total	Amended	Actual to Date	Remaining
	Projects	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025		Budget	Budget	as of 05/31/25	Budget*
	Roads, Street, Bridge, and Sidewalk Projects	535,250	713,667	713,667	713,667	713,667	713,667	178,417		4,282,000	7,346,833	2,608,841	4,737,992
	Public Safety Facilities and Equipment	910,000	1,213,333	1,213,333	1,213,333	1,213,333	1,213,333	303,333		7,280,000	13,773,968	7,589,488	6,184,480
	Water & Sewer System Improvements	465,140	620,187	620,187	620,187	620,187	620,187	155,047		3,721,122	6,083,334	4,078,419	2,004,915
	General Government Capital Obligations	560,875	747,833	747,833	747,833	747,833	747,833	186,958		4,487,000	5,691,085	4,688,145	1,002,940
	Property Acquisition/Demolition & Infrastructure Improvement	250,000	333,333	333,333	333,333	333,333	333,333	83,333		2,000,000	3,500,000	4,449,330	(949,330)
	Recreation Facilities & Equipment	1,950,000	2,600,000	2,600,000	2,600,000	2,600,000	2,600,000	650,000		15,600,000	16,100,000	15,582,631	517,369
	Other Capital per ord#12-2004 (unassigned)	-	-	-	-	-	-	-		-	605,098	-	605,098
Total Expenditures Budget		4,671,265	6,228,354	6,228,354	6,228,354	6,228,354	6,228,354	1,557,088		37,370,122	53,100,318	38,996,854	14,103,464

*as of 5/31/25

Projects included:

Public Safety Projects:

Buildings & Improvements-Law Enforcement
Buildings & Improvements-Fire Department

General Government Projects:

Annex Bldg Roof Renovation
New IT Data Center
New Central Stores Building

Recreation Facilities:

Recreation Complex
Recreation Vehicles

Economic Development:

Land Acquisitions

Public Works Projects:

LMIG Street Projects
MLK Jr./Wellborn Rd Improv
MLK Jr. Streetscape Improv
Margie Dr/Osigan Blvd Intersection

Water and Sewer System Improvements:

Sewer Line Extensions
Water Distribution System Extensions
Building Facility Upgrades
Elevated Tanks

Public Safety Projects:

Police Vehicles & Equipment
Fire Rescue Trucks & Equip
Fire Vehicle Replacements

General Government Equipment:

PW Fleet/Equipment
Replacement Vehicles (7)
City Hall Fixtures/Security Upgrades

Recreation Equipment:

Recreation Vehicles
Recreation Furn & Fixtures

Water and Sewer Capital Expenditures:

Heavy Equipment/Vehicles

Debt Service Expenditures

Fund 36 Capital Projects Fund
Function 4000 Public Works
WR Public Facilities Authority

	FY 2023 Actual	Adopted FY 2024 Budget	FY 2024 Actual	Adopted FY 2025 Budget	Tentative FY 2026 Budget	FY 2026 Tentative FY 2025 Adopted Variance (\$)	FY 2026 Tentative FY 2025 Adopted Variance (%)
REVENUES							
INTEREST INCOME/DISCOUNTS	\$63,385	\$1,500	\$726,664	\$1,500	\$0	(\$1,500)	-100.00%
BOND PROCEEDS	0	0	0	\$0	\$0	0	0.00%
BOND PROCEEDS-premium	0	0	0	\$0	\$0	0	0.00%
TRANSFERS IN-GENERAL FUND	1,062,500	0	1,192,500	\$0	\$0	0	0.00%
TRANSFERS IN-RECREATION CAP IMPR FUND	260,900	0	264,650	\$0	\$0	0	0.00%
TOTAL RECEIPTS	\$1,386,785	\$1,500	\$2,183,814	\$1,500	\$0	(\$1,500)	-100.00%
Use (Source) of Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
TOTAL REVENUES	\$1,386,785	\$1,500	\$2,183,814	\$1,500	\$0	(\$1,500)	-100.00%
EXPENDITURES							
Construction Projects:							
Recreation Facilities:							
Recreation Complex-Toliver	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Recreation Complex-Tanner	0	0	0	\$0	\$0	0	0.00%
Recreation Complex-N Houston	1,727	0	-	\$0	\$0	0	0.00%
Recreation Complex-Memorial Park	1	0	0	\$0	\$0	0	0.00%
Recreation Parks-Walk @ Sandy Run	0	0	0	\$0	\$0	0	0.00%
Recreation Parks-Vietnam Veterans	0	231,486	0	\$231,486	\$0	(231,486)	-100.00%
Recreation Facility-Tennis Courts	0	0	0	\$0	\$0	0	0.00%
Park Improvements-Fountain	0	0	0	\$0	\$0	0	0.00%
Park Improvements-Ted Wright	0	0	0	\$0	\$0	0	0.00%
	\$1,728	\$231,486	\$0	\$231,486	\$0	(\$231,486)	-100.00%
General Government Projects:							
Muni Court Bldg Renovations	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total General Gov't Projects	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Public Safety Facilities:							
Fire Trng Center Upgrades	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Fire Stn HWY 41-Peach Ind Pk	0	0	0	\$0	\$0	0	0.00%
	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Economic Development:							
610A Watson Renovations	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total Economic Development	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total Construction Projects	\$1,728	\$231,486	\$0	\$231,486	\$0	(\$231,486)	-100.00%
Debt Service & Transfers							
Debt Issuance Cost	\$2,000	\$2,000	\$2,000	\$2,000	\$0	(\$2,000)	-100.00%
Debt Service-Interest		0	785,275	\$0	\$0	0	0.00%
Debt Service-Principal		0	525,000	\$0	\$0	0	0.00%
Transfers from General Fund	0	0	0	\$0	\$0	0	0.00%
Total Debt Service & Transfers	\$2,000	\$2,000	\$1,312,275	\$2,000	\$0	(\$2,000)	-100.00%
TOTAL EXPENDITURES	\$3,728	\$233,486	\$1,312,275	\$233,486	\$0	(\$233,486)	-100.00%

SPLOST 2024 - FUND 37
BUDGET
FY2025-FY2031

Revenues:											
	Type	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total Budget	Actual to Date as of 06/30/25	
	SPLOST Revenues	6,632,501	8,843,334	8,843,334	8,843,334	8,843,334	8,843,334	2,208,446	53,057,617	5,245,445	
	Interest Revenues									47,851	
	Parks & Rec-Countywide	350,100	466,800	466,800	466,800	466,800	466,800	115,900	2,800,000	233,400	
	Parks & Rec-Countywide Interest Revenues									2,091	
Total Revenues Budget		6,982,601	9,310,134	9,310,134	9,310,134	9,310,134	9,310,134	2,324,346	55,857,617	5,528,786	
Expenditures:											
	Projects	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total Budget	Actual to Date as of 06/30/25	Remaining Budget
	Public Safety Facilities and Equipment	1,000,000	1,333,333	1,333,333	1,333,333	1,333,333	1,333,333	333,333	8,000,000	-	8,000,000
	Roads, Street, Bridge, and Sidewalk Projects	625,000	833,333	833,333	833,333	833,333	833,333	208,333	5,000,000	-	5,000,000
	Water, Sewer, Utilities & Essentials	625,000	833,333	833,333	833,333	833,333	833,333	208,333	5,000,000	-	5,000,000
	Recreation Facilities & Equipment	1,500,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	500,000	12,000,000	-	12,000,000
	Parks & Rec Property, Facilities & Equip-Countywide	350,100	466,800	466,800	466,800	466,800	466,800	115,900	2,800,000	-	2,800,000
	Public Works Vehicles & Equipment	625,000	833,333	833,333	833,333	833,333	833,333	208,333	5,000,000	-	5,000,000
	Facilities Renovation	1,500,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	500,000	12,000,000	-	12,000,000
	Equipment & Facilities Acquisition	375,000	500,000	500,000	500,000	500,000	500,000	125,000	3,000,000	-	3,000,000
	General Capital Obligations	382,202	509,603	509,603	509,603	509,603	509,603	127,401	3,057,617	-	3,057,617
Total Expenditures Budget		6,982,302	9,309,736	9,309,736	9,309,736	9,309,736	9,309,736	2,326,634	55,857,617	-	55,857,617

Fund 38 Capital Projects Fund
Function 4000 Public Works
TSPLOST

	FY 2023	Adopted FY 2024	FY 2024	Adopted FY 2025	Tentative FY 2026	FY 2026 Tentative FY 2025 Adopted	FY 2026 Tentative FY 2025 Adopted
	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
REVENUES							
TSPLOST Revenues	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Interest revenues/Discounts	0	0	0	\$0	\$0	0	0.00%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Use (Source) of Fund Balance	0	0	0	\$0	\$0	0	0.00%
TOTAL REVENUES	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Expenditures:							
General Gov't Projects	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Public Safety Projects	0	0	0	\$0	\$0	0	0.00%
Public Works Projects	0	0	0	\$0	\$0	0	0.00%
Recreation Projects	0	0	0	\$0	\$0	0	0.00%
Economic Dev Projects	0	0	0	\$0	\$0	0	0.00%
Total Construction Projects	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Expenditures:							
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Equipment	0	0	0	\$0	\$0	0	0.00%
Total Construction Projects	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Excess of Revenues							
Over (Under) Expenditures	\$0	\$0	\$0	\$0	\$0		

Enterprise Funds

The Enterprise Funds include business-type activities which are intended to be self-supporting and fund the operation, maintenance, and capital improvements related to enterprise services. For the City of Warner Robins, the funds considered to be enterprise funds are the Sanitation Fund, Water & Sewer Fund, Natural Gas Fund, and Stormwater Utility Fund.

Enterprise Funds

Summary of Budgeted Revenues, Expenditures, and Net Income

<u>Funds</u>	52 Sanitation	53 Water & Sewer Fund	54 Natural Gas Fund	61 Stormwater Fund
Total Revenues	11,172,050	23,537,000	5,357,310	3,350,000
Expenditures				
Salaries & Benefits	0	7,569,777	455,925	2,050,507
Operations	10,243,740	13,939,349	5,208,987	687,041
Capital	0	1,106,000	2,171,650	202,500
Total Expenditures	10,243,740	22,615,126	7,836,562	2,940,048
Transfer to Other Funds	0	1,895,506	2,320,716	0
Budgeted Net Income	928,310	(973,632)	(4,799,968)	409,952
Net Position, July 1*	2,893,182	40,258,940	17,253,016	22,648,919
Net Position, June 30	3,821,492	39,285,308	12,453,048	23,058,871

*Estimated

Per policy Enterprise Funds unrestricted net assets shall be sufficient to cover operating expenses and infrastructure replacements

ENTERPRISE FUNDS



Net Position

Fiscal Years 2021 – 2024 Trends



Fund 52 Sanitation Enterprise Fund
Function 4000 Public Works
Activity 4520 - Sanitation

<u>Acct #</u>	<u>FY 2023</u>	<u>Adopted FY 2024</u>	<u>FY 2024</u>	<u>Adopted FY 2025</u>	<u>Tentative FY 2026</u>	<u>FY 2026 Tentative FY 2025 Adopted</u>	<u>FY 2026 Tentative FY 2025 Adopted</u>
<u>Receipts:</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
44300 Sanitation fees	\$10,112,267	\$10,078,204	\$10,589,707	\$10,496,809	\$10,900,000	\$403,191	3.84%
44501 Penalties-Late Payments	248,785	252,149	260,390	\$261,066	\$240,000	(21,066)	-8.07%
46001 Interest revenues	11	2,000	15	\$2,000	\$50	(1,950)	-97.50%
48055 Bad Debt Recoveries	63,647	32,000	31,055	\$32,000	\$32,000	0	0.00%
Total Receipts	\$10,424,710	\$10,364,353	\$10,881,168	\$10,791,875	\$11,172,050	\$380,175	3.52%
<u>Operating Expenses:</u>							
52022 Professional-Audit Fees	\$0	\$16,800	\$0	\$16,800	\$16,800	\$0	0.00%
52100 Garbage pickup/Crisp Co. Solid Waste	9,943,168	9,200,000	9,497,025	\$9,560,000	\$10,028,440	468,440	4.90%
52101 Hauling Fees	40,736	35,000	8,944	\$35,000	\$20,000	(15,000)	-42.86%
52102 Landfill Expense	1,342	5,000	3,166	\$5,000	\$3,500	(1,500)	-30.00%
52103 Compost Fees	207,769	225,000	0	\$0	\$0	0	0.00%
52144 Repairs & maint by vendor- Other Equip	6,826	3,000	0	\$0	\$0	0	0.00%
57301 Bad Debt Expense	88,280	90,000	260,250	\$200,000	\$175,000	(25,000)	-12.50%
Total Operating Expenses	\$10,288,121	\$9,574,800	\$9,769,385	\$9,816,800	\$10,243,740	\$426,940	4.35%
49010 Transfers from - General Fund	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
61010 Transfers to - General Fund	0	0	0	0	\$0	0	0.00%
Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Net income (loss)	\$136,589	\$789,553	\$1,111,783	\$975,075	\$928,310	(\$46,765)	-4.80%

Utility Department

Montie Walters, Director

Fund	Activity	Function	Budget Center
53	4300	Public Works	Water & Sewer Administration
53	4330	Public Works	Sewage Collection & Disposal
53	4440	Public Works	Water Distribution
54	4700	Public Works	Natural Gas Distribution



New Water Plant Completed:

- Located on Crestview Church Rd.
- 1 Million Gallon per Day Capacity.
- Final Acceptance of Water Plant. February 26, 2025



Water and Sewer Infrastructure completed on HWY41 for Pratt Industries and Flint Electric developments, and Industrial site.

Sewer Phase 1 Capacity Upgrades for Veterans Old Perry Rd Service area under construction and 50% Complete.

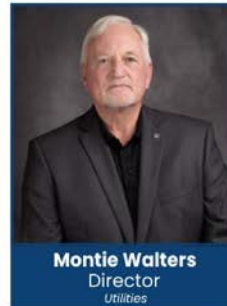
Estimated completion date August 1, 2025

Kroger/Hwy 96 Sewer Upgrades, Easement Acquisitions in progress.

Expected construction completion October 2026

UTILITIES DEPARTMENT

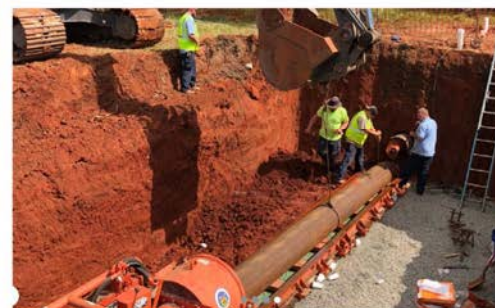
The City of Warner Robins Utility Department is responsible for maintaining the Water, Sewer, and Natural Gas systems that serve the community. The department ensures the reliable operation of these essential services while providing customer support. Its focus is on efficiency, reliability, and sustainability to meet the city's needs.



Montie Walters
Director
Utilities



New sewer lift station upgrade completed on Old Perry Road to provide service to estimated 1,500 new homes and a new school.



Fund 53 Water & Sewer Enterprise Fund

Function 4000 Public Works

All Activities - Water & Sewer

Acct #	FY 2023	Adopted FY 2024	FY 2024	Adopted FY 2025	Tentative FY 2026	FY 2026 Tentative FY 2025 Adopted	FY 2026 Tentative FY 2025 Adopted
Receipts:	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
44351 Water Sales	\$10,980,244	\$9,300,000	\$11,441,169	\$10,000,000	\$10,500,000	\$500,000	5.00%
44352 Tap on Fees-Water	881,810	400,000	706,125	\$600,000	\$700,000	100,000	16.67%
44354 Rebates-ESG Inc	0	0	0	\$0	\$0	0	0.00%
44361 Sewer Sales	10,635,037	9,010,000	11,124,061	\$9,500,000	\$9,800,000	300,000	3.16%
44362 Tap on Fees-Sewer	598,805	450,000	492,920	\$500,000	\$525,000	25,000	5.00%
44364 Leachate Treatment	226,425	150,000	271,971	\$150,000	\$175,000	25,000	16.67%
44365 Grease Traps Fees	428,800	400,000	452,950	\$400,000	\$400,000	0	0.00%
44366 Facility Charge-GPU	0	0	0	\$0	\$0	0	0.00%
44367 Septic Tank Dumps	131,940	140,000	134,840	\$130,000	\$130,000	0	0.00%
44502 Penalties-Late Payments	581,381	400,000	612,673	\$500,000	\$500,000	0	0.00%
44551 Service Revenue-Utilities	507,370	215,000	709,815	\$300,000	\$350,000	50,000	16.67%
44553 Activation Fees	302,158	400,000	288,638	\$300,000	\$300,000	0	0.00%
46001 Interest revenues	1,014,036	5,000	1,655,146	\$5,000	\$5,000	0	0.00%
47010 Contributions-Capital Assets	2,642,739	0	1,437,516	\$0	\$0	0	0.00%
48001 Rental Income-Site Rental Fee	66,627	80,000	68,997	\$68,000	\$70,000	2,000	2.94%
48003 Lease Revenue	2,221	0	(649)	\$0	\$0	0	0.00%
48053 Miscellaneous	0	3,440	1,082	\$0	\$0	0	0.00%
48055 Bad Debt Recoveries	164,936	75,000	91,947	\$75,000	\$80,000	5,000	6.67%
48101 Insurance Recoveries	1,249	2,000	2,598	\$2,000	\$2,000	0	0.00%
49031 Transfer from Fund 31	0	0	0	\$0	\$0	0	0.00%
49201 Surplus Property Sales	0	2,000	0	\$0	\$0	0	0.00%
49251 Sale of Fixed Assets	0	0	0	\$0	\$0	0	0.00%
Total receipts	\$29,165,777	\$21,032,440	\$29,491,797	\$22,530,000	\$23,537,000	\$1,007,000	4.47%

Fund 53 Water & Sewer Enterprise Fund
Function 4000 Public Works
All Activities - Water & Sewer

Activity:		FY 2023	Adopted FY 2024	FY 2024	Adopted FY 2025	Tentative FY 2026	FY 2026 Tentative FY 2025 Adopted	FY 2026 Tentative FY 2025 Adopted
4300	Water & Sewer Administration							
	<u>Acct # Salaries & Benefits:</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
	51001 Salaries- full time	\$2,101,330	\$2,947,925	\$2,973,911	\$3,285,326	\$3,699,641	\$414,315	12.61%
	51002 Salaries- overtime	143,312	150,000	222,550	\$150,000	\$222,500	72,500	48.33%
	51003 Salaries- part time	0	0	882	\$0	\$0	0	0.00%
	51011 Salaries-on call pay	52,248	45,000	54,600	\$45,000	\$51,000	6,000	13.33%
	51201 FICA	173,598	240,434	239,592	\$266,244	\$303,945	37,701	14.16%
	51202 Group Health	944,029	1,625,000	1,283,530	\$1,650,000	\$1,549,516	(100,484)	-6.09%
	51203 Retirement	365,448	365,454	866,193	\$380,424	\$503,175	122,751	32.27%
	51204 Unemployment	0	0	0	\$0	\$0	0	0.00%
	51205 Worker's compensation	215,265	85,652	87,627	\$85,652	\$0	(85,652)	-100.00%
	55001 General Fund Admin fee	1,240,000	1,240,000	1,240,000	\$1,240,000	\$1,240,000	0	0.00%
	Reimburse from Gas Fund for Salaries & Benefits	0	0	0	\$0	\$0	0	0.00%
	Total Sal & Ben	\$5,235,230	\$6,699,465	\$6,968,885	\$7,102,646	\$7,569,777	\$467,131	6.58%
	<u>Operating Expenses:</u>							
	52021 Professional Services	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	52022 Professional-Audit Fees	0	0	0	\$0	\$0	0	0.00%
	52041 Professional-Software Support & Maintenance	0	0	0	\$0	\$0	0	0.00%
	52140 Repairs & maint by vdr- buildings	2,399	5,000	7,098	\$5,000	\$5,000	0	0.00%
	52143 Repairs & maint by vdr- Office Equip	2,875	3,000	1,411	\$3,000	\$3,000	0	0.00%
	52300 General Insurance/Property	87,717	110,000	157,749	\$110,000	\$110,000	0	0.00%
	52311 Postage	8	100	22	\$100	\$100	0	0.00%
	52312 Telephone	620	0	1,053	\$0	\$0	0	0.00%
	52321 Advertising	88	2,000	1,741	\$2,000	\$2,000	0	0.00%
	52331 Printing	0	0	0	\$0	\$0	0	0.00%
	52341 Travel & business meeting expense	2,075	2,000	1,675	\$2,000	\$2,000	0	0.00%
	52351 Dues & memberships	760	1,500	864	\$1,500	\$1,500	0	0.00%
	52361 Training & employee development	478	1,000	798	\$1,000	\$1,000	0	0.00%
	52371 Licenses/Professional Staff	536	1,000	633	\$1,000	\$1,000	0	0.00%
	52393 Permits	0	5,000	0	\$5,000	\$2,500	(2,500)	-50.00%
	53001 Office supplies	7,157	10,000	7,508	\$10,000	\$10,000	0	0.00%
	53002 Data Processing Supplies	4,430	4,000	4,953	\$4,000	\$4,000	0	0.00%
	53201 Water & Sewer	68,347	60,000	70,522	\$60,000	\$60,000	0	0.00%
	53211 Natural Gas	10,285	12,000	15,400	\$12,000	\$12,000	0	0.00%
	53221 Electricity	34,209	30,000	35,370	\$30,000	\$30,000	0	0.00%
	53231 Stormwater Fees	8,951	9,000	8,940	\$9,000	\$9,000	0	0.00%
	53311 Subscriptions & publications	0	0	0	\$0	\$0	0	0.00%
	53601 Inventory Write Off	0	0	0	\$0	\$0	0	0.00%
	53602 Over & Short	(538)	0	935	\$0	\$0	0	0.00%
	56001 Depreciation	0	0	0	\$0	\$0	0	0.00%
	57301 Bad Debt Expense	240,139	300,000	663,610	\$500,000	\$500,000	0	0.00%
	Total Operating Exp	\$470,535	\$555,600	\$980,279	\$755,600	\$753,100	(\$2,500)	-0.33%

Fund 53 Water & Sewer Enterprise Fund
Function 4000 Public Works
All Activities - Water & Sewer

Operating Expenses (cont'd)

	FY 2023	Adopted FY 2024	FY 2024	Adopted FY 2025	Tentative FY 2026	FY 2026 Tentative FY 2025 Adopted	FY 2026 Tentative FY 2025 Adopted
	Actual	Budget	Actual	Budget	Budget	Variance (\$)	Variance (%)
Capital Expenses:							
54002 Easements/Right-of-Ways	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
54101 Building & Improvements	0	0	0	\$0	\$0	0	0.00%
54121 Machinery & Equipment	0	0	0	\$0	\$0	0	0.00%
54125 Computer Equipment	0	0	0	\$0	\$0	0	0.00%
Debt Service							
58002 W & S 2012 Bond Payment	\$0	\$1,435,000	\$0	\$1,610,000	\$1,640,000	\$30,000	1.86%
58005 Series 2020 Debt Service	0	560,000	0	\$620,000	\$650,000	30,000	4.84%
58203 GEFA DWSFA #05-010	0	0	0	\$0	\$0	0	0.00%
58301 Interest Exp-Bonds	1,122,700	1,323,800	984,386	\$1,143,671	\$1,080,636	(63,035)	-5.51%
58501 Interest Exp-Notes Payable	0	0	0	\$0	\$0	0	0.00%
58601 Fiscal agents fees	4,500	2,500	4,500	\$6,000	\$0	(6,000)	-100.00%
58604 Cost of Issuance Series 2020	500	0	500	\$0	\$0	0	0.00%
Total Debt Serv & Capital Expenses	\$1,127,700	\$3,321,300	\$989,386	\$3,379,671	\$3,370,636	(\$9,035)	-0.27%
Total Expenses for Activity 4300	\$6,833,465	\$10,576,365	\$8,938,551	\$11,237,917	\$11,693,513	\$455,596	4.05%
4330 Sewage Collections & Disposal							
Acct # Operating Expenses:							
52021 Professional Services	\$125,639	\$175,000	\$111,142	\$175,000	\$145,000	(\$30,000)	-17.14%
52040 Professional Services/Technical	0	50,000	0	\$25,000	\$25,000	0	0.00%
52042 Sewer Treatment Contract operations	2,382,493	2,176,363	3,163,599	\$2,442,539	\$2,810,924	368,385	15.08%
52104 Sludge Removal-Landfill ESG	489	3,000	243	\$3,000	\$3,000	0	0.00%
52105 Grease Trap Pumping	273,228	210,000	263,882	\$210,000	\$210,000	0	0.00%
52140 Repairs & maint by vdr- Bldg	0	500	509	\$500	\$500	0	0.00%
52141 Repairs & maint by vdr- Vehicles	73,064	70,000	79,885	\$70,000	\$70,000	0	0.00%
52142 Repairs & maint by vdr- Com. Equip	0	0	0	\$0	\$0	0	0.00%
52144 Repairs & maint by vdr- Other Equip	12,132	20,000	27,286	\$20,000	\$20,000	0	0.00%
52148 Repairs & maint by vdr- ESG	10,668	1,500	1,545	\$1,500	\$1,500	0	0.00%
52171 Rental/Equipment	0	0	0	\$0	\$0	0	0.00%
52341 Travel & Business Meeting Expense	1,171	1,500	1,303	\$1,500	\$1,500	0	0.00%
52361 Training & employee development	1,271	3,000	2,760	\$3,000	\$3,000	0	0.00%
53003 Injuries & Damages	0	0	0	\$0	\$0	0	0.00%
53010 Uniform & Clothing	328	4,000	2,169	\$4,000	\$4,000	0	0.00%
53060 Sewer solvents	0	0	0	\$0	\$0	0	0.00%
53221 Electricity	660,652	600,000	565,530	\$600,000	\$600,000	0	0.00%
53261 Gas/Diesel/Oil/Grease	97,822	75,000	102,213	\$75,000	\$75,000	0	0.00%
53351 Small tools	13,023	8,000	15,420	\$8,000	\$8,000	0	0.00%
53371 Other supplies	46,093	42,000	47,712	\$42,000	\$42,000	0	0.00%
Total Operating Expenses	\$3,698,071	\$3,439,863	\$4,385,198	\$3,681,039	\$4,019,424	\$338,385	9.19%
Capital Expenses:							
54061 Sewer Reinforcements	\$0	\$60,000	\$0	\$75,000	\$75,000	\$0	0.00%
54062 New Service Lines	0	6,000	0	\$6,000	\$6,000	0	0.00%
54063 New Projects	0	10,000	0	\$10,000	\$5,000	(5,000)	-50.00%
54066 New Projects-ESG	0	125,000	0	\$150,000	\$120,000	(30,000)	-20.00%
54121 Machinery & other equipment	0	0	0	\$0	\$0	0	0.00%
54123 Vehicles	0	0	0	\$0	\$0	0	0.00%
54125 Computer Equipment	0	0	0	\$0	\$0	0	0.00%
Total Capital Expenses	\$0	\$201,000	\$0	\$241,000	\$206,000	(\$35,000)	-14.52%
Total Expenses for Activity 4330	\$3,698,071	\$3,640,863	\$4,385,198	\$3,922,039	\$4,225,424	\$303,385	7.74%

Fund 53 Water & Sewer Enterprise Fund
Function 4000 Public Works
All Activities - Water & Sewer

Operating Expenses (cont'd)

		FY 2023	Adopted FY 2024	FY 2024	Adopted FY 2025	Tentative FY 2026	FY 2026 Tentative FY 2025 Adopted	FY 2026 Tentative FY 2025 Adopted
		Actual	Budget	Actual	Budget	Budget	Variance (\$)	Variance (%)
4440	Water Distribution							
	<u>Acct # Salaries & Benefits:</u>							
	51001 Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	51201 FICA	0	0	0	\$0	\$0	0	0.00%
	51202 Group Health	48,042	0	0	\$0	\$0	0	0.00%
	51205 Worker's compensation	0	0	0	\$0	\$0	0	0.00%
	Total Sal & Ben	\$48,042	\$0	\$0	\$0	\$0	\$0	0.00%
	<u>Acct # Operating Expenses:</u>							
	52021 Professional Services	116,129	\$65,000	127,911	\$75,000	\$65,000	(\$10,000)	-13.33%
	52041 Professional Services/Technical	0	1,500	0	\$1,500	\$0	(1,500)	-100.00%
	52042 Water Treatment Contract operations	1,601,051	1,315,151	1,822,946	\$1,391,291	\$1,213,815	(177,476)	-12.76%
	52141 Repairs & maint by vdr- vehicles	55,516	85,000	69,419	\$85,000	\$85,000	0	0.00%
	52142 Repairs & maint by vdr- Communication Equip	0	0	0	\$0	\$0	0	0.00%
	52144 Repairs & maint by vdr- Other Equip	11,113	25,000	27,210	\$25,000	\$25,000	0	0.00%
	52145 Repairs & maint by vdr- Water Tanks	112,466	100,000	123,177	\$150,000	\$140,000	(10,000)	-6.67%
	52147 Repairs & maint by vdr- Meters & Regulators	0	15,000	0	\$15,000	\$10,000	(5,000)	-33.33%
	52171 Rental/Equipment	0	3,500	88	\$3,500	\$3,500	0	0.00%
	52341 Travel & Business Meeting Expense	0	1,000	0	\$1,000	\$1,000	0	0.00%
	52361 Training & employee development	3,660	3,500	2,671	\$3,500	\$3,500	0	0.00%
	53003 Injuries & Damages	0	2,000	0	\$2,000	\$2,000	0	0.00%
	53010 Uniform & Clothing	1,100	5,000	2,879	\$5,000	\$5,000	0	0.00%
	53221 Electricity	638,244	650,000	634,320	\$650,000	\$650,000	0	0.00%
	53261 Gas/Diesel/Oil/Grease	87,011	95,000	91,130	\$95,000	\$95,000	0	0.00%
	53323 Water-Houston County Purchase	2,512,620	2,474,266	2,558,110	\$2,650,000	\$3,417,374	767,374	28.96%
	53351 Small tools	25,483	21,000	32,202	\$35,000	\$35,000	0	0.00%
	53371 Other supplies	54,892	45,000	200,406	\$45,000	\$45,000	0	0.00%
	Total Operating Expenses	\$5,219,283	\$4,906,917	\$5,692,468	\$5,232,791	\$5,796,189	\$563,398	10.77%
	<u>Capital Expenses:</u>							
	54061 Reinforcements	\$0	\$700,000	\$0	\$700,000	\$675,000	(\$25,000)	-3.57%
	54062 New Service Lines	0	110,000	0	\$110,000	\$85,000	(25,000)	-22.73%
	54063 New Projects	0	140,000	0	\$140,000	\$140,000	0	0.00%
	54121 Machinery & other equipment	0	0	0	\$0	\$0	0	0.00%
	54123 Vehicles	0	0	0	\$0	\$0	0	0.00%
	Total Capital Expenses	\$0	\$950,000	\$0	\$950,000	\$900,000	(\$50,000)	-5.26%
	Total Expenses for Activity 4440	\$5,267,325	\$5,856,917	\$5,692,468	\$6,182,791	\$6,696,189	\$513,398	8.30%
	Total O & M Expenditures for W & S Fund	\$15,798,861	\$20,074,145	\$19,016,218	\$21,342,747	\$22,615,126	\$1,272,379	5.96%
4300	61010 Transfers to General Fund	\$1,895,506	\$1,895,506	\$1,895,506	\$1,895,508	\$1,895,506	(\$2)	0.00%
4300	61031 Transfers to Cap Proj Fund	0	0	0	0	0	0	0.00%
	Total Transfer to Other Funds	\$1,895,506	\$1,895,506	\$1,895,506	\$1,895,508	\$1,895,506	(\$2)	0.00%
	Net Income (Loss)	\$11,471,410	(\$937,211)	\$8,580,073	(\$708,255)	(\$973,632)	(\$265,377)	37.47%

Fund 54 Natural Gas Enterprise Fund
Function 4000 Public Works
Activity 4700 - Natural Gas

Activity:	Acct #	FY 2023	Adopted FY 2024	FY 2024	Adopted FY 2025	Tentative FY 2026	FY 2026 Tentative FY 2025 Adopted	FY 2026 Tentative FY 2025 Adopted
		<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
4700	<u>Receipts:</u>							
	44401 Natural Gas Sales	\$23,518,583	\$19,282,788	\$17,081,030	\$18,633,390	\$23,688,000	\$5,054,610	27.13%
	53321 Natural Gas Purchases	19,855,016	13,968,583	10,347,940	\$13,377,010	\$21,020,914	7,643,904	57.14%
	Net Sales	\$3,663,568	\$5,314,205	\$6,733,091	\$5,256,380	\$2,667,086	(\$2,589,294)	-49.26%
	44402 Portfolio Returns - MGAG	\$989,657	\$850,000	\$1,080,475	\$850,000	\$850,000	\$0	0.00%
	44403 Facility Charge-Ga Power	109,450	111,432	111,432	\$678,500	\$1,208,424	529,924	78.10%
	44404 Facility Charge-GPU	288,000	288,000	288,000	\$288,000	\$288,000	0	0.00%
	44503 Penalties-Late Payments	145,519	185,000	202,600	\$185,000	\$185,000	0	0.00%
	44551 Service Revenue-Utilities	58,550	30,000	38,130	\$30,000	\$30,000	0	0.00%
	44553 Activation Fees	101,440	100,000	95,788	\$100,000	\$100,000	0	0.00%
	46001 Interest revenues	157,440	5,000	255,224	\$5,000	\$5,000	0	0.00%
	46004 Other Investment Income- Jointly Owned	0	0	1,672,141	\$0	\$0	0	0.00%
	48053 Miscellaneous revenues	0	0	28	\$0	\$0	0	0.00%
	48054 Vendor Comp-Sales Tax	3,881	4,000	3,746	\$3,800	\$3,800	0	0.00%
	48055 Bad Debt Recoveries	51,384	35,000	23,227	\$20,000	\$20,000	0	0.00%
	48101 Insurance Recoveries	2,272	0	0	\$0	\$0	0	0.00%
	49201 Sales-Surplus Property	0	0	0	\$0	\$0	0	0.00%
	Total Receipts	\$5,571,162	\$6,922,637	\$10,503,882	\$7,416,680	\$5,357,310	(\$2,059,370)	-27.77%
	<u>Salaries & Benefits:</u>							
	51001 Salaries- full time	\$258,988	\$172,961	\$377,779	\$276,728	\$275,799	(\$929)	-0.34%
	51002 Salaries- overtime	528	3,000	3,600	\$3,000	\$6,250	3,250	108.33%
	51011 Salaries-on call pay	0	0	0	\$0	\$0	0	0.00%
	51201 FICA	19,168	13,461	28,672	\$21,399	\$21,577	178	0.83%
	51202 Group Health	135,229	100,000	83,150	\$125,000	\$113,935	(11,065)	-8.85%
	51203 Retirement	133,174	29,352	68,993	\$32,628	\$38,364	5,736	17.58%
	51204 Unemployment	0	0	0	\$0	\$0	0	0.00%
	51205 Worker's compensation	21,561	6,589	3,938	\$6,589	\$0	(6,589)	-100.00%
	Total Sal & Ben	\$568,647	\$325,363	\$566,131	\$465,344	\$455,925	(\$9,419)	-2.02%
	<u>Operating Expenses:</u>							
	52021 Professional Services	\$159,565	250,000	\$129,785	\$250,000	\$250,000	\$0	0.00%
	52022 Professional-Audit Fees	1,926	5,850	-	\$5,850	\$5,850	0	0.00%
	52042 Gas Distribution Main Contract	2,317,849	3,105,120	2,558,774	\$3,476,495	\$3,561,175	84,680	2.44%
	52043 Professional/Technical-Natural Gas Leak Survey	0	0	0	\$0	\$0	0	0.00%
	52140 Repairs & maint by vdr- Buildings	0	0	0	\$0	\$0	0	0.00%
	52141 Repairs & maint by vdr- Vehicles	474	0	384	\$0	\$0	0	0.00%
	52142 Repairs & maint by vdr- Commun Equip	0	0	0	\$0	\$0	0	0.00%
	52143 Repairs & maint by vdr- Office Equip	0	0	14,850	\$0	\$0	0	0.00%
	52144 Repairs & maint by vdr- Other Equip	13,796	0	196	\$0	\$0	0	0.00%
	52147 Repairs & maint by vdr- Meters & Regulators	0	0	0	\$0	\$0	0	0.00%
	52148 Repairs & maint by vdr- ESG	0	0	1,976	\$0	\$0	0	0.00%
	52300 General Insurance/Property	6,098	16,000	12,387	\$6,300	\$6,300	0	0.00%
	52311 Postage	0	0	0	\$0	\$0	0	0.00%
	52312 Telephone	38,785	43,000	39,076	\$43,000	\$43,000	0	0.00%
	52321 Advertising	3,600	0	3,300	\$0	\$0	0	0.00%
	52331 Printing	0	0	0	\$0	\$0	0	0.00%
	52341 Travel & business meeting expense	987	1,000	1,029	\$1,000	\$1,000	0	0.00%
	52351 Dues & memberships	7,538	10,000	7,545	\$10,000	\$10,000	0	0.00%
	52361 Training & employee development	20,671	23,000	11,205	\$23,000	\$23,000	0	0.00%
	53001 Office supplies	290	0	0	\$0	\$0	0	0.00%
	53003 Injuries & Damages	0	0	0	\$0	\$0	0	0.00%
	53010 Uniform & Clothing	0	0	0	\$0	\$0	0	0.00%

Fund 54 Natural Gas Enterprise Fund**Function 4000 Public Works****Activity 4700 - Natural Gas****Operating Expenses (cont'd)**

	FY 2023	Adopted FY 2024	FY 2024	Adopted FY 2025	Tentative FY 2026	FY 2026 Tentative FY 2025 Adopted	FY 2026 Tentative FY 2025 Adopted
	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
53081 Cathodic protection	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
53201 Water & Sewer	1,421	1,500	1,228	\$1,500	\$1,500	0	0.00%
53211 Natural Gas	1,609	2,500	1,985	\$2,500	\$2,500	0	0.00%
53221 Electricity	22,775	22,500	23,965	\$22,500	\$22,500	0	0.00%
53261 Gas/Diesel/Oil/Grease	14,597	15,000	7,533	\$15,000	\$15,000	0	0.00%
53271 Chemicals, oxygen, acetylene...	0	0	0	\$0	\$0	0	0.00%
53351 Small tools	1,301	2,000	(187)	\$2,000	\$2,000	0	0.00%
53371 Other supplies	6,732	6,220	14,091	\$6,220	\$6,220	0	0.00%
55001 General Fund Admin fee	760,000	760,000	760,000	\$760,000	\$760,000	0	0.00%
56001 Depreciation Expense	0	0	0	\$0	\$0	0	0.00%
57030 Property taxes-Twigg County	17,163	25,000	17,289	\$25,000	\$25,000	0	0.00%
57100 Mid-State Energy Comm	96,430	386,000	349,651	\$373,942	\$373,942	0	0.00%
57301 Bad Debt Expense	8,049	100,000	158,435	\$100,000	\$100,000	0	0.00%
57510 Loss on Asset Impairment	0	0	0	\$0	\$0	0	0.00%
61053 Transfers to other Funds-W&S salary reimb't	0	0	0	\$0	\$0	0	0.00%
Total Operating Expenses	\$3,501,655	\$4,774,690	\$4,114,497	\$5,124,307	\$5,208,987	\$84,680	1.65%
Debt Service & Capital Expenses							
54061 Reinforcements	\$0	\$45,400	\$0	\$45,400	\$45,400	\$0	0.00%
54062 New Service Lines	0	0	0	\$0	\$0	0	0.00%
54063 New Projects	0	0	0	\$750,000	\$400,000	(350,000)	-46.67%
54070 Meter Project	0	7,000	0	\$7,000	\$7,000	0	0.00%
54101 Buildings	0	0	0	\$0	\$0	0	0.00%
54121 Machinery & other equipment	0	10,000	0	\$10,000	\$10,000	0	0.00%
54123 Vehicles	0	0	0	\$0	\$0	0	0.00%
54125 Computer Equipment	0	0	0	\$0	\$0	0	0.00%
58101 MGAG 95 pipeline \$4,959,941	0	0	0	\$0	\$0	0	0.00%
58103 MGAG 2011 pipeline \$3,470,000	0	0	0	\$0	\$1,625,000	1,625,000	100.00%
58501 Interest Expense	65,572	84,250	65,572	\$81,250	\$81,250	0	0.00%
58601 Fiscal agents fees	3,000	8,600	3,000	\$3,000	\$3,000	0	0.00%
Total Debt Serv & Capital Expenses	\$68,572	\$155,250	\$68,572	\$896,650	\$2,171,650	\$1,275,000	142.20%
Total Expenses for Activity 4700	\$4,138,875	\$5,255,303	\$4,749,201	\$6,486,302	\$7,836,562	\$1,350,260	20.82%
61010 Transfers to other Funds	\$2,320,716	\$2,320,716	\$2,320,716	\$2,320,716	\$2,320,716	\$0	0.00%
Net Income (Loss)	(\$888,429)	(\$653,382)	\$3,433,965	(\$1,390,338)	(\$4,799,968)	(\$3,409,630)	245.24%

Stormwater Utility Department

Krag Woodyard, Director

Fund	Activity	Function	Budget Center
61	4320	Public Works	Stormwater Utility

STORMWATER COMPLIANCE DEPARTMENT



Storm Structure Inspections:

- 3,460 storm structures inspected
- 911 ditches inspected (over 30 miles)
- 2,470 pipes inspected (over 35 miles)
- 80+ retention/detention ponds and rain gardens inspected



Street Sweeping: Over 2,300 miles traveled annually, collecting 4,000 tons of debris.

The Stormwater Compliance Department for the City of Warner Robins manages and regulates stormwater and drainage systems to ensure environmental protection and regulatory compliance. The department manages runoff from developed properties and helps protect public drainage systems and natural streams from increased water flow and pollutants.

67

Driveway, outfall, and junction box pipe systems cleaned using Rodder Truck.

47

Stormwater system structures inspected with robotic and pole cameras.

64

Go.GoGov stormwater-related citizen requests with 100% Completion Rate



All staff completed GSWCC (Georgia Soil & Water Conservation Commission) licenses & certifications.



Krag Woodyard
Director
Stormwater Department



Fund 61 Stormwater Enterprise Fund
Function 4000 Public Works
Activity 4320 - Stormwater

Activity:	Acct #	FY 2023	Adopted FY 2024	FY 2024	Adopted FY 2025	Tentative FY 2026	FY 2026 Tentative FY 2025 Adopted	FY 2026 Tentative FY 2025 Adopted
		Actual	Budget	Actual	Budget	Budget	Variance (\$)	Variance (%)
4320	<u>Receipts:</u>							
	44371 Stormwater Drainage Fees	\$3,028,687	\$2,998,000	\$3,096,990	\$3,075,000	\$3,278,000	\$203,000	6.60%
	44502 Penalties-Late Payments	77,097	59,370	57,209	\$59,370	\$60,000	630	1.06%
	46001 Interest revenues	95,681	2,000	127,708	\$2,000	\$2,000	0	0.00%
	47010 Contributions-Capital Assets	1,428,348	0	459,238	\$0	\$0	0	0.00%
	48053 Miscellaneous revenues	43,569	800	0	\$0	\$0	0	0.00%
	48055 Bad Debt Recoveries	23,233	10,000	4,301	\$10,000	\$10,000	0	0.00%
	48101 Insurance Recoveries	6,409	0	2,326	\$0	\$0	0	0.00%
	Total Receipts	\$4,703,024	\$3,070,170	\$3,747,771	\$3,146,370	\$3,350,000	\$203,630	6.47%
	<u>Salaries & Benefits:</u>							
	51001 Salaries- full time	\$885,624	\$956,224	\$1,242,741	\$1,233,358	\$1,194,573	(\$38,785)	-3.14%
	51001 Stormwater Utility Manager-Stipend	0	0	0	\$0	\$0	0	0.00%
	51002 Salaries- overtime	4,328	1,499	6,048	\$1,499	\$7,500	6,001	400.33%
	51011 Salaries-On Call	5,370	6,520	4,920	\$6,520	\$6,500	(20)	-0.31%
	51201 FICA	57,307	73,765	81,391	\$94,965	\$92,456	(2,510)	-2.64%
	51202 Group Health	451,013	400,000	614,333	\$600,000	\$501,314	(98,686)	-16.45%
	51203 Retirement	189,184	116,258	274,431	\$129,439	\$166,164	36,725	28.37%
	51205 Worker's compensation	128,215	63,508	95,299	\$63,508	\$65,000	1,492	2.35%
	52341 Travel & business meeting expense	5,222	9,500	7,250	\$9,500	\$10,500	1,000	10.53%
	52351 Dues & memberships	223	1,500	1,730	\$1,000	\$1,500	500	50.00%
	52361 Training & employee development	2,306	2,500	306	\$3,500	\$5,000	1,500	42.86%
	Total Sal & Benefits	\$1,728,792	\$1,631,274	\$2,328,449	\$2,143,289	\$2,050,507	(\$92,783)	-4.33%
	<u>Operating Expenses:</u>							
	52021 Professional Services	\$17,773	\$20,000	\$30,659	\$35,000	\$25,000	(\$10,000)	-28.57%
	52026 Tree Removal Services	850	20,000	7,725	\$5,000	\$7,500	2,500	50.00%
	52139 Rep & Maint - SW	31,080	200,000	189,427	\$200,000	\$200,000	0	0.00%
	52140 Repairs & maint by vdr- Buildings	730	1,500	550	\$1,500	\$5,000	3,500	233.33%
	52141 Repairs & maint by vdr- Vehicles	53,144	50,000	49,138	\$60,000	\$60,000	0	0.00%
	52144 Repairs & maint by vdr- Other Equip	25,076	25,000	16,896	\$25,000	\$10,000	(15,000)	-60.00%
	52171 Rental Equipment	1,087	2,100	0	\$500	\$1,000	500	100.00%
	52300 General Property Insurance	3,633	0	7,584	\$4,000	\$6,641	2,641	66.03%
	52311 Postage	270	250	247	\$350	\$400	50	14.29%
	53010 Uniforms & Clothing	4,187	5,000	3,852	\$5,000	\$5,500	500	10.00%
	53261 Gas/Diesel/Oil/Grease	48,121	60,000	48,372	\$60,000	\$40,000	(20,000)	-33.33%
	53351 Small tools	1,056	1,500	1,862	\$1,000	\$1,000	0	0.00%
	53371 Other supplies	66,308	50,000	61,490	\$65,000	\$35,000	(30,000)	-46.15%
	55001 General Fund Administration	200,000	200,000	200,000	\$200,000	\$200,000	0	0.00%
	56001 Depreciation	0	0	0	\$0	\$0	0	0.00%
	57010 Prisoner Detail - Dooley Co	0	0	0	\$0	\$0	0	0.00%
	57011 Prisoner Detail - Houston Co	120,516	64,000	60,258	\$70,000	\$65,000	(5,000)	-7.14%
	57301 Bad Debt Expense	22,835	65,000	78,445	\$45,000	\$25,000	(20,000)	-44.44%
	Total Operating Expenses	\$596,666	\$764,350	\$756,504	\$777,350	\$687,041	(\$90,309)	-11.62%
	<u>Debt Service & Capital Expenses</u>							
	54061 Reinforcements	\$0	\$100,000	\$0	\$100,000	\$100,000	\$0	0.00%
	54063 New Projects	0	250,000	0	\$200,000	\$100,000	(100,000)	-50.00%
	54101 Buildings/Improvements	0	0	0	\$0	\$0	0	0.00%
	54121 Machinery & other equipment	0	0	0	\$0	\$0	0	0.00%
	54122 Communication Equipment	0	0	0	\$0	\$0	0	0.00%
	54123 Vehicles	0	0	0	\$0	\$0	0	0.00%
	54124 Furniture & Fixtures	0	5,000	0	\$2,500	\$2,500	0	0.00%
	54125 Computer Equipment	0	0	0	\$0	\$0	0	0.00%
	Total Debt Serv & Capital Expenses	\$0	\$355,000	\$0	\$302,500	\$202,500	(\$100,000)	-33.06%
	Total Expenses for Activity 4320	\$2,325,458	\$2,750,624	\$3,084,952	\$3,223,139	\$2,940,048	(\$283,092)	-8.78%
	Net Income (Loss)	\$2,377,566	\$319,546	\$662,818	(\$76,769)	\$409,952	\$486,722	-634.01%

Glossary

The terms provided in this glossary come from a number of different sources. Among them are the Georgia statutes (OCGA) and the Constitution of the State of Georgia; State Accounting Office of Georgia Statewide Accounting Policy & Procedure; statements and other guidance issued by the GASB, FASB, and AICPA; the GAAFR “Blue Book” published by the GFOA; and the CVIOG Financial Management Program for State and Local Governments.

ASC - FASB Accounting Standards Codification

OCGA - Official Code of Georgia Annotated

GASB - Governmental Accounting Standards Board

FASB - Financial Accounting Standards Board

AICPA - American Institute of Certified Public Accountants

GAAFR - Governmental Accounting, Auditing, and Financial Reporting

GFOA - Government Finance Officers Association

CVIOG - Carl Vinson Institute of Government at the University of Georgia

NCGA - National Council on Governmental Accounting

SCOA - State Chart of Accounts

SGAC - Statement of Governmental Accounting Concepts

SGAS - Statement of Governmental Accounting Standards

Account (in the SCOA) - A code used to identify transactional activity in terms of assets, liabilities, fund balance or net assets, revenues or other financing sources, and expenditures/expenses or other financing uses.

Accountability - Term used by the GASB to describe a government’s duty to justify the raising and spending of public resources. The GASB has identified accountability as the “paramount objective” of financial reporting “from which all other objectives must flow.” It encompasses being obliged to explain one’s actions and to justify what one does; i.e., it is the requirement for a government to answer to its citizenry.

Accounts Receivable - A current asset account reflecting amounts due from individuals, firms, corporations, or other organizations for goods and services furnished by a government.

Accrual Basis of Accounting - A basis of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows. The accrual basis is used for proprietary funds, fiduciary funds and component units, as well as for government-wide financial statements.

Accumulated Depreciation - A long-term contra-asset account used to report the accumulation of periodic credits that reflect the expiration of the estimated service life of capital assets (i.e., the sum of the depreciation expense that has been recognized over the years since the asset was acquired).

Allowance for Doubtful (or Uncollectible) Accounts - A contra asset valuation account used to indicate the portion of receivables not expected to be collected.

Glossary (continued)

Amortization - The process of reducing a recognized liability systematically by recognizing revenues or by reducing a recognized asset systematically by recognizing expenses or costs.

Ancillary Charges - Costs that are directly attributable to capital asset acquisition and that are necessary to place the asset into its intended location and use: examples include freight, transportation and handling; assembly and installations costs; site preparation costs; and other professional expenditures. These costs are capitalized as part of the asset.

Appropriation (Appropriated Budget) - A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and the time over which it may be expended. For Georgia budget purposes, an appropriation is an authorization by the General Assembly to a state agency to spend, from public funds, a sum of money not in excess of the sum specified for the purposes in the authorization.

Availability Criterion - Principle under the modified accrual basis of accounting that requires revenues to be recognized only when they are collected or collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

Availability Period - A specified period immediately following the close of the fiscal year by the end of which cash must be collected for related revenue to be recognized in accordance with the availability criterion of modified accrual accounting.

Basis of Accounting - Timing of recognition for financial reporting purposes (i.e., when the effects of transactions or events should be recognized in financial statements) [SGAS 11].

Basis Risk - The risk that arises when variable rates or prices of a hedging derivative instrument and a hedged item are based on different reference rates.

Book value (BV) - Historical cost less accumulated depreciation – also referred to as net book value (NBV).

Budget Unit - A department, institution, agency, or other unit of organization for which separate appropriations are made [OCGA §45-12-71 (2009), ¶10].

Budget Year (in the SCOA) - A code used to identify the Appropriation Act (and resulting budget) to which revenue and expenditure transactions relate.

Budgetary Compliance - Adherence to the annual general appropriation acts and amendments.

Budgetary Reporting - A required presentation of budget-to-actual comparisons in connection with general purpose external financial reporting: Budgetary reporting is required in connection with the basic financial statements for both the general fund and individual major special revenue funds with legally adopted annual budgets. Budgetary reporting also is required within the CAFR to demonstrate compliance at the legal level of control for

Glossary (continued)

all governmental funds with legally adopted annual budgets. The basis of accounting used for budgetary purposes is commonly called the statutory basis, which is explained in the policy titled Basis of Accounting and Reporting.

Capital Assets - Land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period. Capital assets that have been or will be used in operations are also comprehended in this definition.

Capital Construction Project (CCP) - The accounting record of a project dedicated to the acquisition or construction of a specific capital asset or asset group.

Capital Projects Fund - A fund used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Capital projects funds exclude those types of capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments [GASB 54].

Cash Basis of Accounting - A basis of accounting under which transactions and events are recognized only when the related cash is received or disbursed. This basis of accounting is not generally used, not even for statutory reporting purposes, because it is not a generally accepted accounting principle in the US. The only State of Georgia fund accounted for under the cash basis is the State revenue collections fund.

Comparability - A principle signifying that differences between financial reports reflect substantive differences in the underlying transactions or the governmental structure rather than the selection of different alternatives in accounting procedures or practices. In other words, providing information that allows users to make comparisons among governments (e.g., of the costs of specific functions or the components of revenue).

Compensated Absences - Absences for which employees will be paid, such as vacation, sick leave, and sabbatical leave.

Compensated Absences Payable – Current - The portion estimated to be due in 12 months or less for amounts owed to employees for unpaid annual leave and similar absences attributable to service already rendered and not contingent on a specific event outside the control of the employer and employee.

Compensated Absences Payable – Noncurrent - The portion due in more than 12 months for amounts owed to employees for unpaid annual leave and similar absences attributable to service already rendered and not contingent on a specific event outside the control of the employer and employee.

Component Unit - A legally separate organization for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the nature and significance of their relationship with a primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Computer Software - The ownership or right to use computer programs that control the functioning of computer hardware and other devices. Computer software comprises both operating systems and application programs. Computer software is the most common type of intangible asset that

Glossary (continued)

is internally generated. Computer software is considered internally generated if it is developed in-house or by a third party contractor on the City's behalf. Commercially available software that is purchased or licensed but is modified using more than minimal effort is also considered internally generated. Websites are considered intangible assets, and they may also be internally generated.

Consistency - A principle signifying that once adopted, an accounting principle or reporting method is used for all similar transactions and events. In keeping with consistency, if a change is required, then full disclosure of the nature, reason, and effect of the change is made.

Construction in Progress (CIP) - A capital asset account reflecting the cost of construction work for projects not yet completed.

Credit Risk - The risk that a counterparty will not fulfill its obligations.

Current Financial Resources Measurement Focus - Measurement focus where the aim of a set of financial statements is to report the near-term (current) inflows, outflows, and balances of expendable financial resources. The current financial resources measurement focus is unique to accounting and financial reporting for state and local governments and is used solely for reporting the financial position and results of operations of governmental funds.

Current Value (Pollution Remediation) - The amount that would be paid if all equipment, facilities, and services included in the estimate were acquired during the current period (without the use of discounting techniques).

Deferred Compensation Plan - An employer-sponsored long-term savings program authorized by Congress to provide a way for eligible employees to set aside (defer) a portion of their incomes before state and federal income taxes are assessed on that income, with the deferred pay accumulating tax-free until withdrawn, generally after separation from service or reaching age 70-1/2. Thus, the deferred compensation and related accumulation of earnings and dividends are tax deferred. Contributions are invested in the participant's choice of investment options offered through the plan.

Deferred Revenue - Resource inflows that do not yet meet the criteria for revenue recognition. Unearned amounts are always reported as deferred revenue. In governmental funds, earned amounts also are reported as deferred revenue until they are available to liquidate liabilities of the current period. Also see definition for Unearned Revenue.

Depreciation - The systematic and rational allocation of the cost of a capital asset over its estimated useful life [2005 GAAFR, Chapter 12].

Derived tax revenues - Nonexchange revenues that result from assessments imposed on exchange transactions (for example, income taxes, sales taxes, and other assessments on earnings or consumption). [SGAS 33]

Disposal of Assets - A removal of assets from the financial records of an organization as a result of activities such as transfer, negotiated sale, theft, loss, purposeful destruction, etc.

Easement/Right of Way - The right to use the land of another party for a particular purpose. Easements and rights of way are intangible assets.

Glossary (continued)

Economic Resources Measurement Focus - Measurement focus where the aim of a set of financial statements is to report all inflows, outflows, and balances affecting or reflecting an entity's net assets. The economic resources measurement focus is used for proprietary and trust funds, as well as for government-wide financial reporting. It also is used by business enterprises and nonprofit organizations in the private sector.

Encumbrance - A commitment related to an unperformed (executory) contract for goods or services. For financial reporting purposes, encumbrance accounting is restricted to governmental funds [NCGA Statement 1]. For GAAP purposes, an encumbrance is not an expenditure; it represents the estimated amount of expenditure that will occur if an unperformed contract in process, such as a purchase order, is fulfilled.

Enterprise Funds - The Enterprise Funds include business-type activities which are intended to be self-supporting and fund the operation, maintenance, and capital improvements related to enterprise services.

Equity Accounts - Those accounts presenting the difference between assets and liabilities of the fund. A governmental fund's equity account is referred to as fund balance, whereas the equity accounts of proprietary and fiduciary funds, component units, and government-wide statements of net assets are called net assets.

Exchange Transaction - A transaction in which each party receives and gives up essentially equal values.

Expenditures - Under the current financial resources measurement focus, decreases in net financial resources, not properly classified as other financing uses. Expenditures include current operating transactions requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlements and shared revenues.

Expenses - Under the economic resources measurement focus, decreases in total net assets during the current period such as, outflows or the other use of assets or incurrence of liabilities (or a combination of both), regardless of the timing of cash flows. Examples include salaries, compensated absences, pollution remediation, interest, depreciation and amortization, and other outflows or uses resulting from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operations.

Extraordinary Items - Transactions or other events that are both unusual in nature and infrequent in occurrence.

Fair Value (FV) - (1) In the context of investment valuation, fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale [SGAS 31]. (2) In a broader context, fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date [FASB ASC 820-10-35-2].

Fiduciary Funds - Funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. The fiduciary fund category includes pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds. Also called trust and agency funds.

Glossary (continued)

Following Month Convention - A method under which an asset placed in service at any time during a given month is treated as if it had been placed in service on the first of the following month. The method allows for taking depreciation in whole month increments and simplifies the calculation process.

Forward Contract - A contractual agreement to buy or sell a security, commodity, foreign currency, or other financial instrument, at a certain future date for a specific price. An agreement with a supplier to purchase a quantity of heating oil at a certain future time, for a certain price, and a certain quantity is an example of a forward contract. Forward contracts are not securities and are not exchange-traded. Some forward contracts, rather than taking or making delivery of a commodity or financial instrument, may be settled by a cash payment that is equal to the fair value of the contract.

Fund - A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations (e.g., budget fund, general fund, capital projects fund).

Fund Balance - The difference between assets and liabilities reported in a governmental fund. Refer to Net Assets for equity reported in proprietary and fiduciary funds, component units, and government- wide statements of net assets.

Fund Balance - Non-Spendable - Amounts that cannot be spent either because they are in a non-spendable form or because they are legally or contractually required to be maintained intact. For the City of Warner Robins, inventories and prepaid items are categorized as non-spendable fund balance given that they are assets that are not in a spendable form.

Fund Balance – Restricted - Constraints placed on the use of these resources are either (1) externally imposed conditions by creditors, grantors, contributors, or laws and regulations of other governments or (2) imposed by law through constitutional provisions or enabling legislation. Forfeitures are classified by the City as being restricted because their use is restricted by State Statute for police investigative expenditures.

Fund Balance – Committed - Amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the City Council. The formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a resolution or ordinance approved by the City Council as the governing authority of the City. Committed fund balance also should incorporate contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Fund Balance – Assigned - Amounts that are constrained by the City's intent to be used for specific purposes, but are neither restricted nor committed. The City Council may assign fund balance. The assignment of fund balance can also be delegated by City Council to management through the budgeting process.

Fund Balance – Unassigned - The residual classification for the General Fund. This classification represents fund balance that has not been restricted, committed, or assigned to specific purposes within the General Fund. In addition, this classification of fund balance includes any negative residual fund balance of any other governmental fund that cannot be eliminated by the offsetting of assigned balance amounts.

Glossary (continued)

Fund Balance – Other - When both restricted and unrestricted resources are available for use for the same purpose, the City will start with the most restricted category and spend those funds first before moving down to the next category with available funds.

When committed, assigned and unassigned resources are available for use for the same purpose, the City will start with the most restricted category and spend those funds first before moving down to the next category with available funds. The City, however, reserves the right to selectively spend the unassigned fund balance amounts first to defer the use of the other classified funds.

Fund Classification - One of the three broad categories (governmental, proprietary, and fiduciary) used to classify fund types.

Fund Financial Statements - Basic financial statements presented on the basis of funds, in contrast to government-wide financial statements.

Fund Source (in the SCOA) - Also called “funding source,” this code is used to identify revenue sources provided or obtained for the operations of an organization. Fund source identifiers provide a lower level of detail on the broader categories of state, federal and other funds, but must provide at least the level of detail required by the annual Appropriation Act, as amended.

Fund Type - One of the eleven specific types into which all individual funds can be categorized. Governmental fund types include the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds. Proprietary fund types include enterprise funds and internal service funds. Fiduciary fund types include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

General Fund - The General Fund is a governmental fund. It is the City’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in any other fund.

Governmental Activities - Activities generally financed through taxes, intergovernmental revenues, and other nonexchange revenues. These activities are usually reported in governmental funds and internal service funds.

Governmental Funds - Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

Government-mandated nonexchange transaction - Situation where a higher level government requires performance of a lower level government and provides it full or partial funding to do so.

Government-wide Financial Statements - Financial statements that incorporate all of a government’s governmental and business-type activities, as well as its nonfiduciary component units. There are two basic government- wide financial statements: the statement of net assets and the statement of activities. Both basic government-wide financial statements are presented using the economic resources measurement focus and the accrual basis of accounting.

Glossary (continued)

Hedge Accounting - The financial reporting treatment for hedging derivative instruments that requires that the changes in fair value of hedging derivative instruments be reported as either deferred inflows or deferred outflows.

Hedgeable Item - An asset or liability, or expected transaction that may be associated with a potential hedging derivative instrument.

Hedging Derivative Instrument - A derivative instrument that is associated with a hedgeable item and significantly reduces an identified financial risk by substantially offsetting changes in cash flows or fair values of the hedgeable item.

Impairment - The significant and unexpected decline in the service utility of a capital asset. Governments generally hold capital assets because of the services the capital assets provide; consequently, capital asset impairments affect the service utility of the assets. The events or changes in circumstances that lead to impairments are not considered normal and ordinary. That is at the time the capital asset was acquired, the event or change in circumstance would not have been expected to occur during the useful life of the capital asset. [GASB 42, ¶5]

Imposed nonexchange revenues - Revenues that result from assessments imposed on nongovernmental entities, including individuals, other than assessments on exchange transactions (for example, property taxes and fines). [SGAS 33]

Improvement (of a capital asset) - A substitution by a better asset, one with superior performance of the current assets being used. An improvement also extends the life or improves significantly the marketability of the original asset through added functionality, enhanced performance, or increased service capability.

Inexhaustible Assets - Items such as land, certain intangible assets, and collections/works of art or historical treasures whose economic benefit or service potential either cannot be entirely consumed or is used up so slowly that the estimated useful lives are extraordinarily long or indefinite. Regarding collections/works of art or historical treasures – because of the cultural, aesthetic, or historical value, the holder of the asset applies efforts to protect and preserve the asset in a manner greater than that for similar assets without such cultural, aesthetic, or historical value.

Infrastructure Assets - Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, tunnels, drainage systems, water and sewer systems, dams, and lighting systems. These public domain capital assets are typically immovable and of value only to the City. Buildings, except those that are an ancillary part of a network of infrastructure assets, should not be considered infrastructure assets.

Intangible Asset - An asset that lacks physical substance, is non-financial in nature, and has an initial useful life extending beyond one year: Intangible assets are either acquired through purchase, license, or donation, or internally generated within the agency. An intangible asset is a capital asset, subject to the same accounting and reporting requirements of all capital assets.

Interest Rate Risk - The risk that changes in interest rates will adversely affect the fair values of a government's financial instruments or a government's cash flows.

Glossary (continued)

Internally Generated - A term frequently applied to intangible assets (such as software) and meaning created or produced by a government or its contractor, or if acquired from a third party, requiring more than minimal effort to attain the expected level of service capacity.

Leases - Requirement of GASB 87 (Statement) requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. Leases that qualify are at least over a 12-month period.

Legal Level of Control - The level of detail, identified in annual general appropriation acts and amendments, at which budget units are required to record and report revenues, expenditures, and fund balances. In other words, the level at which government's management may not reallocate resources without special approval from the legislative body.

Leverage - The means of enhancing changes in fair value while minimizing or eliminating an initial investment. A leveraged investment has changes in fair value that are disproportionate to the initial net investment. An unleveraged investment requires a far greater initial investment to replicate similar changes in fair values. Derivative instruments are leveraged instruments because their changes in fair value are disproportionate to the initial net investment. For example, an interest rate swap that has a notional value of \$100 million is entered into with no initial net investment. Thereafter, as interest rates change, the swap produces changes in fair value consistent with a \$100 million fixed-rate financial instrument.

Market Risk - The risk that changes in market prices will reduce the fair value of an asset, increase the fair value of a liability, or adversely affect the cash flows of an expected transaction.

Market-access Risk - The risk that a government will not be able to enter credit markets or that credit will become more costly. For example, to complete a derivative instrument's objective, an issuance of refunding bonds may be planned in the future. If at that time the government is unable to enter credit markets, expected cost savings may not be realized.

Materiality - The magnitude of an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would have been changed or influenced by the omission or misstatement (FASB – Concepts Statement No. 2 Glossary).

Measurement Focus - Types of balances (and related changes) reported in a given set of financial statements (i.e., economic resources, current financial resources, assets and liabilities resulting from cash transactions).

Modified Accrual Basis of Accounting - The basis of accounting used in conjunction with the current financial resources measurement focus that modifies the accrual basis of accounting in two important ways 1) revenues are not recognized until they are measurable and available, and 2)

Glossary (continued)

expenditures are recognized in the period in which governments in general normally liquidate the related liability rather than when that liability is first incurred (if earlier). All governmental funds are accounted for using the modified accrual basis of accounting in fund financial statements.

Net Assets - The difference between assets and liabilities on the statement of net assets for proprietary and fiduciary funds, component units, and government-wide statements of net assets. Net assets should be displayed in three broad components – invested in capital assets, net of related debt; restricted (distinguishing between major categories of restrictions); and unrestricted. Refer to Fund Balance for equity reported in governmental funds.

Nonexchange Transaction - A transaction in which a government (including the federal government, as a provider) either gives value (benefit) to another party without directly receiving equal value in exchange or receives value (benefit) from another party without directly giving equal value in exchange.

Notional Amount - The number of currency units, shares, bushels, pounds, or other units specified in the derivative instrument. It is a stated amount on which payments depend. The notional amount is similar to the principal amount of a bond.

Object Class (in the SCOA) - A code used to group expenditures into common types to assist with budgetary control.

Option - A contract that gives its holder the right but not the obligation to buy or sell a financial instrument or commodity at a certain price for a period of time.

Outlays - Expenses, expenditures, and capital acquisitions, as appropriate.

Patent - The right to exclude others from making, using, offering for sale, selling or importing an invention. Patents are issued by the U.S. Patent and Trademark Office. Patents are intangible assets.

Pollution - The U.S. Environmental Protection Agency provides the following discussion of the term pollution on its website: “Generally, the presence of a substance in the environment that because of its chemical composition or quantity prevents the functioning of natural processes and produces undesirable environmental and health effects. Under the Clean Water Act, for example, the term has been defined as the man-made or man-induced alteration of the physical, biological, chemical, and radiological integrity of water and other media.”

Pollution Remediation Obligation - An obligation to address the current or potential detrimental effects of existing pollution (e.g. hazardous wastes spills and asbestos contamination) by participating in pollution remediation activities such as site assessments and cleanups.

Potentially Responsible Party (PRP) - An individual or entity – including owners, operators, transporters, or generators – that is held potentially responsible for pollution at a site – As used in Statement No. 49, the term refers to a party that is held by law as potentially responsible for pollution at any site. It is not limited to parties associated with Superfund sites.

Glossary (continued)

Program - A discrete set of activities undertaken to carry out an agency's core businesses [OCGA §45-12-71 (2009), ¶13].

Proprietary Funds - Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

Put Option - An option that gives its holder the right but not the obligation to sell a financial instrument or commodity at a certain price for a period of time.

Qualitative Method - A method of evaluating effectiveness by qualitative consideration of the critical terms of the hedgeable item and the potential hedging derivative instrument.

Quantitative Method - A method of evaluating effectiveness using a mathematical relationship. Synthetic instrument, dollar-offset, and regression analysis are the quantitative methods specifically addressed in Statement No. 53.

Reference Rate - The rate to which a derivative instrument's variable payment is linked. Common reference rates are LIBOR, the SIFMA swap index, the AAA general obligations index, and the pricing point of a commodity.

Relevance - A principle signifying that there is a close logical relationship between the financial information provided and the purpose for which it is needed, i.e., the information can make a difference in a user's assessment of a problem, condition, or event.

Reliability - A principle signifying that information is verifiable, free from bias, faithfully represented, and comprehensive.

Replacement (of a capital asset) - A substitution of an asset with a similar asset.

Reporting Organization - See Organization of State Government

Residual Value (Also referred to as salvage value) - The estimated fair value of a capital asset, infrastructure or otherwise, remaining at the conclusion of its estimated useful life. In most cases, it is probable that many infrastructure assets will have no salvage value, given the cost of demolition or removal [GASB Implementation Guide 2009-2010, question 7.13.3].

Revenues - (1) Increases in the net current assets of a governmental fund type from other than expenditure refunds, operating transfers, and "other financing sources." (2) Increases in the net total assets of a proprietary fund type from other than expense refunds and transfers.

Salary-related Payments (as related to compensated absences) - Payments by an employer that are directly and incrementally associated with payments made for compensated absences on termination. Such salary-related payments include the employer's share of social security and Medicare taxes and also might include, for example, the employer's contributions to pension plans or health insurance plans.

Glossary (continued)

Service Utility (of a capital asset) - The usable capacity which at acquisition was expected to be used to provide service for the reporting organization. This is distinguished from the level of utilization, which is the portion of usable capacity currently being employed. The current usable capacity of a capital asset may be less than its original usable capacity due to the normal or expected decline in useful life or to impairing events or changes in circumstances, such as physical damage, obsolescence, enactment or approval of laws or regulations or other changes in environmental factors, or change in manner or duration of use. Usable capacity may be different from maximum capacity in circumstances in which surplus capacity is needed for safety, economic, or other reasons.

Decreases in utilization and existence of or increases in surplus capacity that are not associated with a decline in service utility are not considered to be impairment.

Special Items - Significant transactions or other events within the control of management that are either unusual in nature or infrequent in occurrence.

Special Purpose Local Option Sales Tax (SPLOST) – 1% sales tax proceeds to be used for capital outlay for enhancement and rehabilitation purposes as authorized by local referendum.

Special Revenue Funds - Special revenue funds are used to account for specific revenue sources that are restricted or committed to expenditures for designated purposes only.

Specified-conditions Approach - An approach that spells out the precise criteria for determining when outlays associated with the internal development of intangible assets should begin to be capitalized. Outlays incurred prior to meeting the criteria would be expensed as incurred. Outlays incurred once the asset is operational (post-implementation) would also be expensed as incurred, unless a modification meets certain criteria for capitalization. Only outlays incurred for activities of the development stage would be capitalized.

Statutory Basis of Accounting - The basis of accounting used for budgetary reporting as explained in the policy titled Basis of Accounting and Reporting.

Straight-line Method - A method of calculating depreciation expenses which assumes that the asset is used up equally over its estimated useful life: historical cost less residual value, divided by useful life.

Subscription-Based Information Technology Arrangements (SBITAs) - Requirement of GASB 96 (Statement) requiring reporting on contracts that convey control of the right to use another party's IT software, along or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction.

Surplus - At the end of each fiscal year, the amount of each appropriation provided for in this part, except for the mandatory appropriations required by the governing body, remaining unexpended and not contractually obligated in writing shall lapse and cease to be available.

Swap - A type of derivative instrument in which there is an agreement to exchange future cash flows. These cash flows may be either fixed or variable and may be either received or paid. Variable cash flows depend on a reference rate.

Glossary (continued)

Termination Payment - Cash (or on-behalf) payments that compensate employees for certain benefits conditioned on the employees' termination of employment or retirement.

Termination Risk - The risk that a hedging derivative instrument's unscheduled end will affect a government's asset and liability strategy or will present the government with potentially significant unscheduled termination payments to the counterparty.

Timeliness - A principle signifying that information is issued soon enough after the reported events to affect decisions.

Trademark - A word, name, symbol or device which is used in trade with goods to indicate the source of the goods and to distinguish them from the goods of others. Trademarks used in interstate or foreign commerce may be registered with the U. S. Patent and Trademark Office. Trademarks are intangible assets.

Transfer of Assets - A voluntary nonexchange transaction, between organizations within the same reporting entity, which results in the ownership rights and privileges of an asset being shifted from the donor organization to the recipient organization.

Transportation Special Purpose Local Option Sales Tax (TSPLOST) Peach County - A single county 1¢ sales tax that would address multiple transportation concerns. The Ballot for Peach County voters to authorize transportation projects like streets and roads, overpasses, traffic control improvements. The proceeds from this 5-year T-SPLOST is projected at a maximum \$27 million. Peach County, the City of Byron, and Fort Valley have agreed to share the funds with a 62.93% (Peach County) 16.76% (City of Byron), 17.23% (City of Fort Valley) 1.89% (City of Warner Robins), 1.19% (City of Perry) split and selected projects that are important to each jurisdiction.

Uncollectible Accounts Allowance - See Allowance for Doubtful (or Uncollectible) Accounts.

Understandability - A principle signifying that information is expressed as simply as possible.

Unearned Revenue - Specific type of deferred revenue that does not involve the application of the availability criterion, and therefore applies equally to both accrual and modified accrual financial statements.

Useful Life - The period during which an asset is expected to provide service to the government. If the life is defined by contractual or legal rights, the period should not exceed the expected service period. Renewal periods may be considered in setting the useful life, if there is evidence that the government will request and obtain renewals at nominal cost.

Voluntary Nonexchange Transactions - Transactions that result from legislative or contractual agreements, other than exchanges, entered into willingly by the parties to the agreement (for example, certain grants and private donations) [SGAS 33].

Zero Fair Value - Value of a derivative instrument that is either entered into or exited with no consideration being exchanged. A zero fair value should be within a dealer's normal bid/offer spread.

Basis of Budgeting:

The budget was prepared using the modified accrual basis of accounting with encumbrances included as budgetary basis expenditures.

The City follows certain accounting principles for general fund budgetary reporting purposes that differ from GAAP, the most significant of which are encumbrances being treated as expenditures and appropriations of prior year fund balances being treated as revenue for budgetary purposes, and interfund and interdepartmental transfers under accounting principles generally accepted in the United States of America being treated as revenues and/or expenditures for budgetary reporting purposes.

In addition, the City's budgetary reporting for insurance claims, compensated absences, and investment income is done in accordance with the cash basis method of accounting, as opposed to the modified accrual method required by accounting principles generally accepted in the United States of America. Also, financed purchases are not budgeted.

Budgets for the general fund, special revenues and enterprise funds are formally adopted each year through the passage of an appropriation resolution. Unencumbered appropriations lapse at fiscal year-end. Project length financial plans are legally adopted for all capital projects funds.

Encumbrances represent commitments related to underperformed contracts for goods or services. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation, is utilized in governmental funds. Encumbrances outstanding at year-end are reported as commitments of fund balances and do not constitute expenditures or liabilities because goods and services have not been received in the current year. However, for budgetary purposes, encumbrances are treated as expenditures.

Summary of Significant Budget Changes

This section provides an overview of significant changes made to the FY2026 budget after submission to the City Council and prior to final adoption, in accordance with GFOA requirements. It also includes a separate summary of internal adjustments made during budget development by the City Administrator, for transparency.

Changes Between Proposed and Adopted Budget:

The following changes occurred after the proposed budget was submitted to City Council and were included in the final adopted budget:

- **Addition of SPLOST Fund Expenditures**

SPLOST (Special Purpose Local Option Sales Tax) fund expenditures were added to the adopted budget to reflect finalized project plans and timelines. These were not included in the initial proposed version.

- **Inclusion of Interfund Transfers for Recreation Projects**

Transfers from other funds were incorporated to support key recreation projects. Both the incoming revenue and associated expenditures were included in the adopted budget.

- **Addition of EV Charging Station Revenue**

Projected revenue from electric vehicle (EV) charging stations was added to the adopted budget. This line item had been unintentionally omitted from the proposed budget and was included to reflect anticipated collections from now-operational units.

- **Inclusion of ARPA Investment Revenue and Use of Fund Balance**

The adopted budget includes investment income generated from American Rescue Plan Act (ARPA) funds, as well as the authorized use of ARPA fund balance to support current-year capital and operating projects.

- **Reduction in Utility Operations Contract**

The adopted budget reflects a slight reduction in the contracted costs for the operation of the City's water, sewer, and natural gas systems. These adjustments were finalized after the proposed budget was submitted, resulting in modest savings within enterprise funds.

Internal Adjustments Prior to Proposed Budget Submission:

The following adjustments were made by the City Administrator during internal budget development and were included in the proposed budget presented to City Council. Although not changes between the proposed and adopted budgets, they are included here for context:

- **5% Reduction in Operating Expenditures**
Operating expenditures across all departments and funds were reduced by 5% based on updated revenue forecasts. FY2025 actuals served as a baseline for these reductions.
- **Increased Employee Health Insurance Co-Pays**
Employee contributions toward group health insurance plans were increased to help control rising benefit costs across all funds.
- **No Salary Step Increases for City Employees**
Step increases were eliminated during the internal budget balancing process and not included in the proposed budget presented to City Council.

FY25 Changes to the Classification Plan are as follows:

July 2024:

1. Reactivate the position of Purchasing Agent, Job Class# 196, Grade 21, authorized strength of 1, General Administration Department.
2. Deactivate the position of Procurement Manager, Job Class# 192, Grade 21, authorized strength of 1, General Administration Department.
3. Reactivate the position of Assistant Purchasing Agent, Job Class# 194, Grade 17, authorized strength of 1, General Administration Department and reclassify it to Assistant Purchasing Agent, Job Class # 194, Grade 15, authorized strength of 1, General Administration Department.
4. Deactivate the position of Assistant Procurement Manager, Job Class # 193, Grade 15, authorized strength of 1, General Administration Department. Move the employee currently in the position into the Assistant Purchasing Agent position.

August 2024:

1. Create the position of Customer Service Specialist - PT, Job Class# 168, Grade 99, authorized strength of 2, General Administration Department.
2. Add a new pay grade to the city pay plan labeled as Grade 50 to be used for Department Director
The change will include the following positions: Police Chief, Fire Chief, Community & Econ Dev Director, Building & Inspection Director, City Engineer, Public Works Director, Stormwater Compliance Dept Director, Utilities Director, Director of Recreation, Finance Department Director, Gen Admin Department Director, Human Resource Director, City Clerk, City Attorney, and any other department director position.

October 2024:

1. Change the title of Fire Deputy Chief, Job Class# 502, Grade# 24, authorized strength of 1, Fire Department, to Deputy Fire Chief of Operations, Job Class# 527, Grade# 24, authorized strength of 1, Fire Department.

FY25 Changes to the Classification Plan continued:

January 2025:

1. Change the title of Fire Captain (Training), Job Class# 513, Grade # 20, authorized strength of 2, Fire Department, to Training and Safety Officer, Job Class# 528, Grade# 20, authorized strength of 2, Fire Department.
2. Change the title of Captain-FD, Job Class# 510, Grade# 20, authorized strength of 1, Fire Department, to Logistics Officer, Job Class# 529, Grade# 20, authorized strength of 1, Fire Department.
3. Change the title of Assistant Chief (Suppression), Job Class# 503, Grade# 22, authorized strength of 3, Fire Department, to Battalion Chief of Operations, Job Class # 530, Grade # 22, authorized strength of 3.
4. Change the title of Assistant Chief (Admin) and reclassify the position, Job Class# 526, Grade# 22, authorized strength of 1, Fire Department to Deputy Fire Chief of Administration, Job Class# 531, Grade# 24, authorized strength of 1, Fire Department. Incumbent to receive a 10% pay increase.
5. Change the title of Fire Lieutenant (Training) and reclassify the position, Job Class# 512, Grade# 18, authorized strength of 1, Fire Department, to Training and Safety Officer, Job Class # 528, Grade # 20, authorized strength of 3, Fire Department. Incumbent to receive a 10% pay increase.

March 2025:

1. City Code section 2-91 shall be deleted in its entirety and the following inserted in lieu thereof:

The following departments and agencies of the city are hereby created:

- (1) Police Department
- (2) Fire Department
- (3) Community and Economic Development Department
- (4) Building and Inspections Department
- (5) Public Works Stormwater Department
- (6) Utility Department

FY25 Changes to the Classification Plan continued:

- (7) Recreation, Parks and Cultural Affairs Department
- (8) Finance Department
- (9) General Administration Department
- (10) Human Resources Department
- (11) Office of the City Clerk
- (12) Office of the City Administrator
- (13) Municipal Court of the City of Warner Robins

2. Change the Title of Director of Recreation, Job Class # 714, Grade 50, authorized strength of 1, Parks & Recreation Department to Recreation, Parks, and Cultural Affairs Director, Job Class # 722, Grade 50, authorized strength of 1, Recreation, Parks, and Cultural Affairs Department.

April 2025:

1. *The Utility Dept. Director has requested two changes in the department's portion of the City's Classification plan to better align the department's current workload and enhance organizational effectiveness.*

The Utility Department has made great efforts to decrease the number of backlogged requests for water service in the city. The backlog includes requests for connection, disconnection, and maintenance of water services. To address this gap, Director Walters is requesting that the Utilities Servicer Part Time positions (authorized strength of four) be moved to the Utilities Servicer position. This would increase the full time position from three to seven and would transfer the three current part time employees into full time positions. The department could then advertise for the one vacancy to be filled. This adjustment would increase the department's capacity to decrease the number of backlogged requests and enhance organizational efficiency.

The City's Classification Plan is the official or approved grouping of positions or "jobs" into appropriate classes, and the Human Resources Director maintains it. The Human Resources Director has created an ordinance requesting changes be made to the Utility Department's portion of the City's Classification Plan by:

- 1) increasing the authorized strength of the Utilities Servicer position by four for a total authorized strength of seven,
- 2) deactivating the current Utilities Servicer PT position of the Utility Department, and
- 3) moving the employees currently in the Utilities Servicer PT position to the Utilities Servicer position with an increase in salary of either 10% or the first step of the higher grade whichever is higher in accordance with city personnel rules. The increase for

FY25 Changes to the Classification Plan continued:

the incumbent employee is in line with reclassifying other positions in the city that were filled when the Mayor and Council approved the reclassification.

The cost incurred with the increase in salary for the employees and filling the full-time vacancy is available in the current budget because of vacant funded positions within the department.

2. The City Administrator has requested changes in the City's Classification plan as part of his realignment of positions within departments to better align the City's departments and enhance organizational effectiveness.

The City Administrator has evaluated the administration and operations of the City Departments. He has identified a need to restructure and reorganize some of the departments to achieve operational efficiency and enhance organizational effectiveness to provide the best service to the citizens of Warner Robins. One of the steps to implement the reorganization is to make changes to the City's Classification Plan regarding the Building and Inspections Department and the Police Department.

The City's Classification Plan is the official or approved grouping of positions or "jobs" into appropriate classes, and the Human Resources Director maintains it. The Human Resources Director has created an ordinance requesting changes be made to the respective departments' portions of the City's Classification Plan by:

- 1) Moving the Code Enforcement Official position and the employees (7 currently) in it from the Building and Inspections Department to the Police Department;
- 2) Reactivating the City Marshall/Compliance Enforcement Manager position and moving it to the Police Department;
- 3) Deactivating the City Marshall/Asst Building and Inspection Department Director position and moving the employee currently in the position into the City Marshall/Compliance Enforcement Manager position at the Police Department;
- 4) Increasing the authorized strength of the Administrative Secretary (PD) position by one to six positions; and
- 5) Decreasing the authorized strength of the Administrative Secretary (BI) position by one to one position and moving the employee currently filling the duties with Code Enforcement to the position at the Police Department.

May 2025:

1. The Human Resources Director has requested a change in the City's Classification plan to enhance organizational effectiveness of the Human Resources Office.

FY25 Changes to the Classification Plan continued:

The Human Resources Director has re-evaluated the current tasks and responsibilities assigned to the Human Resources Assistant role. She has identified a need to reclassify the position to properly reflect the expanded role and responsibilities in which the job has been tasked. The position has increased the efficiency and organizational effectiveness of the department by filling the role of the

Secretary for the Safety Committee and responding to job and salary verification requests. It will further enhance the efficiency of the department by fulfilling Open Record Requests and assisting with job fairs and other recruiting events in the future.

The City's Classification Plan is the official or approved grouping of positions or "jobs" into appropriate classes, and the Human Resources Director maintains it. The Human Resources Director has created an ordinance requesting the City's Classification Plan be changed by:

- 1) Reclassifying the position of Human Resources Assistant, Job Class # 310, Grade # 10, authorized strength of 1, Human Resources Department, to HR Administrative Technician, Job Class # 305, Grade # 13, authorized strength of 1, Human Resources Department and giving the employee currently filling the role a 10% increase.

The increase for the incumbent employee is in line with reclassifying other positions in the city that were filled when the Mayor and Council approved the reclassification. The cost incurred with the increase in salary and benefits for the employee is not in the current budget, but the department has funding to cover the extra personnel cost through the budget year.

2. The City Administrator has requested changes in the City's Classification plan as part of his realignment of positions within departments to better align the City's departments and enhance organizational effectiveness.

The City Administrator has evaluated the administration and operations of the City Departments. He has identified a need to restructure and reorganize some of the departments to achieve operational efficiency and enhance organizational effectiveness to provide the best service to the citizens of Warner Robins. One of the steps to implement the reorganization is to make changes to the City's Classification Plan regarding the General Administration Department and the Recreation, Parks, and Cultural Services Department.

The City's Classification Plan is the official or approved grouping of positions or "jobs" into appropriate classes, and the Human Resources Director maintains it. The Human Resources Director has created an ordinance requesting changes be made to the respective departments' portions of the City's Classification Plan by:

- 1) Reactivating the position of Maintenance Supervisor (REC), Job Class # 709, Grade # 16, authorized strength of 1, Recreation, Parks, and Cultural Services Department.

FY25 Changes to the Classification Plan continued:

2) Deactivating the position of Building Maintenance Supervisor, Job Class # 165, Grade # 16, authorized strength of 1, General Administration Department, and move the incumbent employee to the position of Maintenance Supervisor (REC), Job Class # 709, Grade # 16, authorized strength of 1, Recreation, Parks, and Cultural Services Department.

June 2025:

1. The City Administrator has evaluated the administration and operations of the City Departments. He has identified a need to restructure and reorganize some of the departments to achieve operational efficiency and enhance organizational effectiveness to provide the best service to the citizens of Warner Robins. One of the steps to implement the reorganization is to make changes to the City's Classification Plan regarding the Community and Economic Development Department, Finance Department, and General Administration Department.

The City's Classification Plan is the official or approved grouping of positions or "jobs" into appropriate classes, and the Human Resources Director maintains it. The Human Resources Director has created an ordinance requesting changes be made to the respective departments' portions of the City's Classification Plan by:

- 1) Reclassifying the position of Administrative Clerk (CD), Job Class # 835, Grade # 09, authorized strength of 1, Community & Economic Development Department to Administrative Secretary, Job Class # 836, Grade # 10, authorized strength of 1, Community & Economic Development Department. Move the employee currently in the position and give them a 10% increase.
- 2) Deactivate the position of Occup Tax Cord/Elect Supervisor, Job Class # 107, Grade # 21, authorized strength of 1, General Administration Department.
- 3) Create the position of Tax Manager, Job Class # 169, Grade # 21, authorized strength of 1, Finance Department.
- 4) Reactivate the position of Tax Supervisor, Job Class # 155, Grade # 19, authorized strength of 1, and move it to the Finance Department.
- 5) Move the position of Business License Specialist, Job # 144, Grade # 16, authorized strength of 1, General Administration Department and the employee in the position to the Finance Department.
- 6) Move the position of Tax Specialist, Job # 156, Grade # 16, authorized strength of 1, General Administration Department and the employee in the position to the Finance Department.

FY25 Changes to the Classification Plan continued:

7) Move the position of Tax Assistant, Job # 140, Grade # 10, authorized strength of 1, General Administration Department and the employee in the position to the Finance Department.

8) Move the position of Cashier (Tax), Job # 128, Grade # 09, authorized strength of 1, General Administration Department and the employee in the position to the Finance Department.

2. The City Administrator has evaluated the administration and operations of the City Departments. He has identified a need to restructure and reorganize some of the departments to achieve operational efficiency and enhance organizational effectiveness to provide the best service to the citizens of Warner Robins. One of the steps to implement the reorganization is to make changes to the City's Classification Plan regarding the Public Works Stormwater Department and the Recreation, Parks, and Cultural Services Department.

The City's Classification Plan is the official or approved grouping of positions or "jobs" into appropriate classes, and the Human Resources Director maintains it. The Human Resources Director has created an ordinance requesting changes be made to the respective departments' portions of the City's Classification Plan by:

1) Reactivating the position of GM Technician (Rec), Job Class # 9, Grade # 12, authorized strength of 1, Recreation, Parks, and Cultural Services Department.

2) Deactivating the position of Grounds Maintenance Technician, Job Class # 486, Grade # 12, authorized strength of 1, Public Works Stormwater Department, and moving the incumbent employee to the position of GM Technician (Rec), Job Class # 9, Grade # 12, authorized strength of 1, Recreation, Parks, and Cultural Services Department.

3) Reactivating the position of GM Worker I (Rec), Job Class # 10, Grade # 8, authorized strength of 3, Recreation, Parks, and Cultural Services Department.

4) Decreasing the authorized strength of Grounds Maintenance WKR I, Job Class # 475, Grade # 8, Public Works Stormwater Department by 6 to authorized strength of 3 and moving incumbent employees, Trenton Jackson and Shumar Spears, to the position of GM Worker I (Rec), Job Class # 10, Grade # 8, authorized strength of 3, Recreation, Parks, and Cultural Services Department.

5) Reactivating the position of GM Worker II (Rec), Job Class # 11, Grade # 9, authorized strength of 1, Recreation, Parks, and Cultural Services Department.

FY25 Changes to the Classification Plan continued:

- 6) Moving the incumbent employee, Stuart Sabet, to the position of GM Worker II (Rec), Job Class # 11, Grade # 9, authorized strength of 1, Recreation, Parks, and Cultural Services Department.
- 7) Reactivating the position of GM Worker III (REC), Job Class # 12, Grade # 11, authorized strength of 2, Recreation, Parks, and Cultural Services Department.
- 8) Moving incumbent employees, Jason Grube and Charles Reeves, to the position of GM Worker III (REC), Job Class # 12, Grade # 11, authorized strength of 2, Recreation, Parks, and Cultural Services Department.
- 9) Reactivating the position of Grounds Maintenance Crew Leader, Job Class # 13, Grade # 14, authorized strength of 2, Recreation, Parks, and Cultural Services Department.
- 10) Decreasing the authorized strength of Grounds Maintenance Crew Leader, Job Class # 480, Grade # 14, Public Works Stormwater Department by 2 to authorized strength of 2 and moving the incumbent employees, Anthony Jordan and Corey Land, to the position of Grounds Maintenance Crew Leader, Job Class # 13, Grade # 14, authorized strength of 2, Recreation, Parks, and Cultural Services Department.
- 11) Moving the position of Grounds Maintenance (PT), Job Class # 6, Grade # 99, authorized strength of 10 and the incumbent employees in the position from Public Works Stormwater Department, to Recreation, Parks, and Cultural Services Department.

ORDINANCE

WHEREAS, the Mayor of the City of Warner Robins has prepared and submitted to the City Council a line-item budget for the fiscal year beginning July 1, 2025 and ending June 30, 2026; and,

WHEREAS, the Mayor and Council have studied and revised the proposed budget, and it is in the best interest of the City that the budget be adopted,

NOW, THEREFORE, BE IT ORDAINED by the Mayor and Council of the City of Warner Robins that the annual budget for the general government for the fiscal year beginning July 1, 2025 and ending June 30, 2026, attached hereto and made part hereof, for the funds and amounts referenced as follows are hereby approved and adopted:

FY 2026 Budget, All Funds			
Fund	Budgeted Expenditures	Transfers to Other Funds	Total Expenditures and Transfers Out
General Fund	\$74,742,869	\$0	\$74,742,869
Capital Projects Funds	\$25,285,109	\$0	\$25,285,109
Sanitation Enterprise Fund	\$10,243,740	\$0	\$10,243,740
Water and Sewer Enterprise Fund	\$22,615,126	\$1,895,506	\$24,510,632
Natural Gas Enterprise Fund	\$28,857,476	\$2,320,716	\$31,178,192
Stormwater Enterprise Fund	\$2,940,048	\$0	\$2,940,048
Special Revenue Funds	\$8,847,929	\$2,115,000	\$10,962,929
Total Expenditures, All Funds	\$173,532,297	\$6,331,222	\$179,863,519

BE IT FURTHER ORDAINED that during the fiscal year of July 1, 2025 to June 30, 2026, the General Fund shall receive transfers of \$937,500 from the Tourist Allocation Board (TAB); \$240,000 from the Rental of Motor Vehicles; \$1,895,506 from the Water and Sewer Enterprise Fund; and \$2,320,716 from the Natural Gas Enterprise Fund.

BE IT FURTHER ORDAINED that the Budget shall be amended so as to adapt to changing governmental needs during the fiscal year as follows:

- (1) Any increase in appropriations in any Fund for any Function/Department, whether through a change in Anticipated Revenues in any Fund or through a transfer of appropriations among Functions/Department, in excess of the approved budget shall require an ordinance of Mayor and Council authorizing said funds to be expended, except in the case of insurance reimbursements for vehicle collisions and other equipment losses, and reimbursements of materials purchased from the City of Warner Robins, in which instance the Chief Financial Officer's Office is granted authority to allocate funds to the appropriate Function/Department

line item from insurance proceeds, or from reimbursement of materials, for the replacement or repair of damaged equipment items, and for replacement of materials;

- (2) In the event of receipt of un-budgeted grant revenues, the Chief Financial Officer's Office is granted authority to allocate such funds to the appropriate Function/Department line item in order to comply with the purpose of such grant receipts;
- (3) Any transfers of appropriations in any line item can be shifted from one line item to another within each Fund/Function/Department, only by written approval of the Mayor.
- (4) Any transfers from the committed fund balances of the City's Special Revenue Funds to further the support of those Funds' purpose shall require written approval of the Mayor.
- (5) Any allocation of the unassigned fund balance of the General Fund's minimum targeted level, not to exceed the total of one month's unassigned fund balance, must be returned to its target level within twenty-four (24) months of withdrawal.

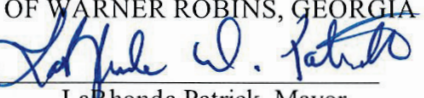
BE IT FURTHER ORDAINED that the salaries of municipal employees are not established by the budget, and increase in salaries will only be done according to procedures outlined in the Classification, Salary Administration and Performance Management System.

If any ordinance or part thereof, of the City of Warner Robins is in conflict herewith, this ordinance shall have preference. If any provisions of this ordinance are held invalid, such invalidity shall not affect any of the other provisions, which can be given effect without the invalid provision, and, to this end, the provisions of this ordinance are declared to be severable.

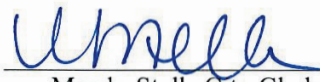
The provisions of this ordinance were first read on June 16, 2025 and shall become effective upon adoption on June 30, 2025

CITY OF WARNER ROBINS, GEORGIA

BY:


LaRhonda Patrick, Mayor

ATTEST:


Mandy Stella, City Clerk

