Adopted Budget





Fiscal Year 2027





Mayor LaRhonda W. Patrick

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

May 15, 2026

We are pleased to present our Recommended Annual Operating and Capital Budget for Fiscal Year 2027 for the City of Warner Robins, Georgia. The recommendations contained herein are based on the priorities of the Mayor and City Council and a thorough review of our current financial status, revenue trends, economic data, and our standard for providing a high level of service for citizens and property owners.

As was the case in Fiscal Year 2026, the City's budget is influenced by a number of disruptive economic pressures. Just as consumers are facing rising costs for electricity, gas, and other necessities, the City is seeing significant cost increases for the same items. We are also contending with very sharp increases in costs for asphalt and paving (68%), concrete (10%), pipe (60%), and other materials that are critical to our operations and public infrastructure. Too, like every business, we face rising payroll and benefits costs as we fight to attract and retain quality employees in a very competitive labor market.

On the revenue side of the balance sheet, we are facing constraints as economic forecasts predict slower growth, a tighter job market, and policy mandates from the General Assembly will negatively impact the City's revenues. Most significantly, year over year growth in our property tax digest, the primary source of General Fund revenues, is expected to be approximately 58% lower than we have seen over the past few years.

In this environment the City's focus on delivery of essential government services, purchasing cooperatives with other local governments and other strategies to achieve lower per unit pricing for materials, and improving operational efficiencies to control costs is more essential than ever. Unfortunately, generations of deferred maintenance on public facilities and infrastructure and other past fiscal decisions have to be addressed, forcing the City to increase revenues in order to meet the needs of our community.

STRATEGIC FOCUS

The Fiscal Year 2027 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. Strengthen fiscal stewardship, efficiency, and government effectiveness
3. Improve mobility and connectivity

4. Stimulate economic development and revitalization
5. Enhance the quality of life of all residents

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.

FY2027 BUDGET HIGHLIGHTS

The recommended FY2027 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:

- Fully balancing the budget without drawing from the City's strategic and emergency reserves.
- Implementing a plan to fully restore over the next three fiscal years the City's reserve fund to best practice levels.
- Providing a 2.5% cost of living increase across the workforce to maintain the City's competitive position in the labor market.
- Capital investments in the City's water and sewer infrastructure necessary to strengthen the existing network, replace malfunctioning and aging meters, and expand the system to meet continued growth in the community.
- Investment of over $1.5 million to resurface existing roads.
- Significant investments to improve existing park facilities including a complete renovation of Simpson-Peavey Park.
- Investments in technology systems and software to modernize operations and processes, enable more data-driven decision-making, and enhance services with less expansion of the workforce.
- Continuing and elevating service levels to meet and exceed the expectations of our citizens, business owners, and other stakeholders.

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 municipal water 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 FY2027 budget is balanced for all funds and totals $184,866,680 with the breakdown by fund type as follows:

FUNDS BY TYPE	DOLLARS
General Fund	$86,862,321
Capital Projects Fund	$30,920,327
Sanitation Enterprise Fund	$10,671,490
Water And Sewer Enterprise Fund	$26,861,571
Natural Gas Enterprise Fund	$12,403,776
Stormwater Utility Enterprise Fund	$3,267,421
Special Revenue Funds	$9,663,551
TOTAL	**$184,866,680**

KEY BUDGET DRIVERS

There are several major points of the FY2027 Budget that are worth special note:

- **Property Taxes:** The FY2027 Budget requires an increase to the City's millage rate of 4.85 mills (prior rate of 8.95) bringing the total millage rate to 13.8 mills and resulting in property tax revenues of $44,830,108. The millage rate for homesteaded properties will be reduced by 3.54 mills for a total of 10.26 mills if voters approve the county-wide Floating Homestead Option Sales Tax (FLOST) during the May primary election.
- **General Fund Operating Expenditures:** Targeted growth of 23.38% over FY2026. This figure includes growth in right-of-way maintenance costs, facility and infrastructure maintenance, and operating initiative funding, as well as the allocation of $4.34 million to the City's reserve fund as part of our three-year corrective action plan to meet our fund reserve obligation.
- **Staffing:** Total of 636 full-time equivalents (FTEs) recommended as part of the FY2027 operating initiative requests.
- **Employee Benefits:** Health insurance coverage premiums are projected to increase just over 4% for an $855,625 citywide impact.
- **Pensions:** Defined benefit pension contributions Increased by $1,806,930 citywide compared to FY2026.

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 ($32 million):** Parks upgrades and enhancements, machinery and equipment, and vehicles
- **Infrastructure ($5.16 million):** Stormwater, water and sewer, and natural gas enhancements
- **Grants ($1.6 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 ($1.5 million):** Training, investigative supplies, vehicles, and professional software and support
- **Community Development Support ($584 thousand):** Downtown District design guidelines, cultural services, economic development marketing and product development
- **Facility Improvements ($913 thousand):** Public Safety building upgrades

- **Technology & Equipment ($27 thousand):** Computer and office equipment
- **Machinery & Equipment ($1.7 million):** Repair of specialty vehicles

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,

James T. Drinkard,
City Administrator

City of Warner Robins, GA
Tentative General Fund Budget and Projected Budgets - All Funds
July 1, 2026 - June 30, 2027

Description	Total All Funds	General Fund	SPLOST Funds '12/'18/'24	WRPFA Capital Projects Fund	Sanitation Enterprise Fund	Water & Sewer Enterprise Fund	Natural Gas Enterprise Fund	Stormwater Enterprise Fund	Other Non-Major Funds	ARPA Fund
ANTICIPATED REVENUES										
General Property & Other Taxes	$ 54,045,108	$ 54,045,108	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Selective Sales & Use Taxes	$ 17,487,480	17,487,480	-	-	-	-	-	-	-	-
Licenses and Permits	$ 562,000	562,000	-	-	-	-	-	-	-	-
Fines and Forfeitures	$ 2,435,858	2,385,000	-	-	-	-	-	-	50,858	-
Intergovernmental Revenues	$ 29,394,724	1,478,987	27,379,637	-	-	-	-	-	436,100	$100,000
Charges for Services	$ 68,628,000	3,149,000	-	-	10,900,000	29,510,000	$25,530,000	(3,270,000)	2,809,000	-
Contributions	64,250	-	-	-	-	-	-	-	64,250	-
Investment Revenues	5,158,405	500,000	2,977,605	-	30,000	0	$965,000	$30,000	655,800	
Other Revenues	2,751,150	131,350	-	-	270,000	1,518,000	$546,800	$70,000	215,000	-
Total Anticipated Revenues	$ 180,526,975	$ 79,738,925	$ 30,357,242	$ -	$ 11,200,000	$ 31,028,000	$ 27,041,800	$ (3,170,000)	$ 4,231,008	$ 100,000
Transfers From Other Funds	6,381,216	5,393,716	-	-	-	-	-	-	987,500	-
Sale of Fixed Assets	15,000	15,000	-	-	-	-	-	-	-	
General Fund Balance Allocation	6,067,500	1,714,680	-	-	-	-	-	-	-	$4,352,820
Total Funds Available	$ 192,990,691	$ 91,202,321	$ 30,357,242	$ -	$ 11,200,000	$ 31,028,000	$ 27,041,800	$ (3,170,000)	$ 5,218,508	$ 4,452,820
ANTICIPATED EXPENDITURES										
General Government	$ 22,439,914	$ 17,987,094	$ -	$ -	$ -	$ -	$ -	$ -	$0	$4,452,820
Judicial	1,258,592	1,238,592	-	-	-	-	-	-	20,000	-
Public Safety	45,253,314	45,148,314	-	-	-	-	-	-	105,000	-
Public Works	10,098,940	10,098,940	$0	-	-	-	-	-	-	-
Recreation	5,322,794	5,322,794	-	-	-	-	-	-	-	-
City Development	8,726,515	5,755,784	-	-	-	-	-	-	2,970,731	-
Downtown Development	-	-	-	-	-	-	-	-	-	-
Sanitation Services	10,671,490	-	-	-	10,671,490	-	-	-	-	-
Water & Sewer Distribution	23,482,376	-	-	-	-	23,482,376	-	-	-	-
Natural Gas Distribution	10,694,526	-	-	-	-	-	10,694,526	-	-	-
Stormwater Utility	3,267,421	-	-	-	-	-	-	3,267,421	-	-
Capital Outlay	30,446,465	-	$30,446,465	-	-	-	-	-	$0	-
Debt Service	6,873,112	1,310,805	211,712	-	-	3,379,195	1,709,250	-	$262,150	-
Total Expenditures	$ 178,535,458	$ 86,862,321	$ 30,658,177	$ -	$ 10,671,490	$ 26,861,571	$ 12,403,776	$ 3,267,421	$ 3,357,881	$4,452,820
Transfers to Other Funds	6,331,222	-	-	-	-	1,895,506	2,320,716	-	2,115,000	-
Net Change in Fund Balance	2,056,511	(1,714,680)	(300,935)	-	528,510	2,270,923	12,317,308	(6,437,421)	(254,373)	(4,452,820)
General Fund Balance Reserve Allocation	4,340,000	4,340,000								
Fund Balance, July 1*	135,918,853	10,450,124	31,413,714	3,827,302	2,893,182	40,258,940	17,253,016	22,648,919	7,173,656	
Fund Balance, June 30	$ 142,315,364	$ 13,075,444	$ 31,112,779	$ 3,827,302	$ 3,421,693	$ 42,529,863	$ 29,570,324	$ 16,211,497	$ 6,919,283	$0

*Estimated

Extracted rounding for FICA/ GF Reserves for $4,340,000 line 28 to 45

CAPITAL AND OPERATING INITIATIVES

The proposed Fiscal Year 2027 Budget includes expenditure adjustments totaling $3,998,533 for new capital and operating initiatives that have been programmed into departmental budgets. An overview of these initiatives is provided below for easy reference. These initiatives are exclusive of capital initiatives funded by restricted fund sources such as the Special Purpose Local Option Sales Tax (SPLOST) and revenues from school zone speed enforcement cameras.

RECOMMENDED CAPITAL INITIATIVES

CITY FACILITY SECURITY CAMERA PROGRAM **$300,000.00**

Addition of security cameras in parking lots and other areas of City-owned properties and facilities to improve public safety and assist in identifying individuals who commit improper acts. The program will establish a uniform application platform for monitoring and accessing camera data and will be linked to the City's Real Time Crime Center.

CITY HALL CUSTOMER SERVICE STRUCTURAL SECURITY UPGRADES **$ 30,000.00**

Alteration of two isolated offices into cashier windows and structural changes to provide the ability for employees to exist the spaces in the event of an incident or emergency situation. The project also includes replacing a window with a fire escape door and adding audio capability to the security cameras monitoring the customer service windows.

PICKLEBALL COURT RESURFACING – TED WRIGHT PARK **$ 60,000.00**

The twelve pickleball courts at Ted Wright Park have experienced significant wear and cracking and require resurfacing to prevent further degradation and higher repair costs. This initiative would resurface all twelve courts at the complex.

SHADE STRUCTURES – VARIOUS PARKS **$150,000.00**

Replacing and adding shade structures at various City parks. This is the first phase of a multi-year program to improve outdoor shade amenities around active park spaces such as ballfields, athletic courts, and playgrounds.

FENCE REPLACEMENTS – VARIOUS PARKS **$120,000.00**

Existing fences in several parks are worn and damaged or are inadequate to the needs of the facilities. This initiative will replace fences at Ted Wright Park and the City Pool and install fencing to separate the outdoor basketball courts from the parking lot at Deloris Toliver Park.

PERKINS PARK TENNIS COURTS **$ 75,000.00**

The tennis courts located in Perkins Park and adjacent to City Hall and the Civic Center have not received necessary care and maintenance for many years. Of the ten courts on site, eight are beyond repair and have become eyesores. This initiative would demolish those eight courts in preparation for the future improvements to the Perkins Park Complex.

BATHROOM UPGRADES – VARIOUS PARKS **$300,000.00**

The bathrooms at most City parks have aged, no longer meet the needs of the community, and do not represent the City well. This initiative is the first phase in a multi-year effort to upgrade the bathrooms in City parks to address ADA needs and provide a better experience for park guests.

NORTH HOUSTON BASKETBALL GOAL REPLACEMENT **$ 25,000.00**

The basketball courts at the North Houston Sports Complex see heavy daily use throughout the year. The current basketball goals at the facility are showing the effects of that use. This initiative begins a recurring program to replace a small number of goals each year to maintain the quality of the facility for users.

PARK PLAYGROUND MAINTENANCE AND UPGRADES **$100,000.00**

The playground equipment in City parks is aging and showing the signs of deferred maintenance. This initiative will provide for all playgrounds to receive needed repairs, maintenance, and improvements to ensure safety and a positive user experience.

OUTDOOR PARK FURNITURE – VARIOUS PARKS **$150,000.00**

This initiative will replace and add appropriate outdoor furniture such as benches and trash receptacles in multiple City parks and represents the first phase in a multi-year project to improve existing parks for residents.

GRAPPLER TRUCK **$217,200.00**

A grappler truck improves a city's ability to efficiently collect Storm Debris, and waste from city properties, while also assisting the Police Department and Code Enforcement with illegal dumping locations. The equipment increases productivity by reducing manual labor, improving response times, and allowing crews to handle larger volumes of debris safely and quickly.

TASER REPLACEMENT PROGRAM **$300,000.00**

Taser technology has become an important tool for law enforcement professionals, providing an option for subduing those offenders who physically resist arrest. The Police Department's current inventory of Tasers includes 58 units that have reached end of useful life and are no longer under warranty or supported by the manufacturer. This initiative would replace those units.

POWER DMS / POWERIA SOFTWARE **$252,800.00**

This software allows for an accurate accounting and tracking of all matters relating to Police Department internal investigations and lower-level discipline actions by immediate supervisors. This will allow for early warning indicators to be identified and acted upon and better tracking and documentation of all complaints and internal investigations in one source location. This software then compiles the data into a simple and accurate report for annual tracking and trending purposes.

THERMAL IMAGING CAMERAS **$ 17,000.00**

Thermal imaging cameras allow firefighters to see heat signatures through smoke and darkness, significantly improving situational awareness and search effectiveness during emergency incidents as well as locating hidden heat signatures inside walls and voids that could reignite fires. This initiative provides cameras for two fire apparatus that are not currently equipped and the necessary replacement of additional units that have reach end of life.

STORAGE BUILDINGS – FIRE STATIONS 6 AND 8 **$130,000.00**

The initiative will result in the construction of two 16'x20' storage buildings at stations six and eight for storage of necessary equipment and supplies such as reserve fire hose, fuels and

chemicals, and station maintenance supplies. These materials are currently being stored in the truck bays negatively impacting station operations and response.

FIRE FLOW TRAINING BOX **$ 21,054.00**

This training tool incorporates the findings of fire behavior research to enhance the understanding of fire flow paths, doors control, and the management of superheated gases by demonstrating these complex concepts in a safe, controlled, and repeatable environment.

FIRE EXTRICATION TOOL KITS **$100,000.00**

Acquisition of two battery-powered extrication tool kits that include a cutter, spreader, and ram along with extra battery packs, a dedicated charger for each unit, and necessary accessories. The new kits will replace two gas-powered hydraulic extrication sets that have reached end of useful life and for which parts are no longer available.

FIRE SCBA EQUIPMENT REPLACEMENT PROGRAM (RECURRING) **$ 45,000.00**

Annually, the Fire Department replaces a portion of its Self-Contained Breathing Apparatus (SCBA) sets, which are essential gear for firefighters during fire suppression response. SCBA sets must be periodically replaced to ensure firefighter safety, and this initiative provides for establishing an annual program for the replacement of four sets which is necessary to ensure that all SCBA sets remain within their recommended guidelines.

FIRE PORTABLE RADIO REPLACEMENT PROGRAM (RECURRING) **$121,990.00**

Provides for the continuation of the annual portable radio replacement program by funding the purchase of ten new radios and necessary accessories to support reliable communication for Fire Department personnel during emergency response.

RECOMMENDED OPERATING INITIATIVES

BLIGHT REMEDIATION FUND **$300,000.00**

Establishes funding under a designated account for the remediation of privately-owned blighted properties related to code enforcement cases in which the property poses significant health or safety risk to the community or is having a significant deleterious impact on adjacent properties and the property owner is refusing to bring the property into compliance. While legal action is taken against the property owner in such circumstances, including an effort to recoup mitigation costs incurred by the City, it is necessary to fund remediation actions to timely address negative community impacts.

RIGHT-OF-WAY MOWING AND MAINTENANCE **$175,000.00**

Funds a contract for the mowing of public rights-of-way along 16 City roadways along key travel corridors resulting in improved maintenance of 68 lane miles of travel and 23 acres of other City-owned properties. The contract establishes set performance standards including the mowing of the designated rights-of-way bi-weekly during the growing season (March through October). Contracting of this work is a more cost-effective solution by reducing the need to hire additional personnel and the purchase and maintenance of equipment while also allowing existing personnel to take on other public infrastructure maintenance projects.

PARK MOWING AND LANDSCAPE MAINTENANCE **$230,000.00**

Currently, the City relies on a single crew of five employees to mow and maintain the landscaping across all City parks and to maintain park ballfields. Current staffing is insufficient to ensure that the parks are properly maintained, especially during the growing season. This initiative funds a contract for mowing and landscape maintenance of 19 City parks and park properties, allowing City staff to focus on the more specialized task of ballfield maintenance while also improving the overall maintenance and quality of the general park environment. This is a more cost-effective solution than hiring additional staff and the acquisition and maintenance of additional equipment and turf management supplies.

TRANSIT NEEDS ANALYSIS AND PLAN **$150,000.00**

Analysis of existing transportation environment to understand transportation gaps, the potential for public transit solutions that may be needed to address such gaps, and the form or forms of transit that may be needed. Additionally, the initiative will result in a plan for structuring, operating, and funding an appropriate transit program.

EMERGENCY NOTIFICATION SYSTEM – NORTH HOUSTON SPORTS COMPLEX **$ 50,000.00**

Acquisition of an emergency notification system, similar to that used in Houston County's public schools, for use at the North Houston Sports Complex. The system results in each employee having a device on their person that can be triggered in the event of an issue or incident that necessitates response by on-site personnel or emergency first responders. The initiative also establishes a standard and platform that can be expanded across all parks and other City facilities to enhance safety and incident response.

GOLF CART REPLACEMENT PROGRAM **$100,000.00**

The current fleet of golf carts at the City-owned golf course has been reduced to less than 40 operational carts. The result is that the facility runs out of carts early in the day and the total number of golf rounds played daily is negatively impacted. This initiative begins the replacement and expansion of the golf cart fleet through an ongoing lease program so that the golf course can remain profitable and a quality amenity.

EMR/EMT Training And Certification (Recurring) **$ 90,000.00**

In FY2026, the Fire Department established an Emergency Medical Responder/Emergency Medical Technician training and certification program. The program results in firefighters being better able and legally authorized to provide certain emergency medical services, thereby improving emergency response to those suffering medical trauma or incidents. This initiative provides for the continuation of the program including required continuing education, training, and periodic recertification.

Fire Department Strategic Plan **$ 50,000.00**

This initiative provides for an independent, third-party consultant to objectively evaluate current operations, risks, and future needs of the Fire Department and develop a strategic plan for improving operations and addressing needs based upon national best practices. The process will involve public engagement, risk and hazard assessments, deployment analysis, response time evaluations, and a review of staffing, apparatus, and infrastructure.

Classification And Compensation Analysis **$ 60,000.00**

This initiative provides for an independent analysis of the City's employee classification and compensation program to ensure that it aligns with organization needs and goals, ensures that the City remains competitive in the marketplace, and that the plan results in employees being fairly compensated based on their roles and job performance. Based on the analysis, the consultant would provide recommendations for any changes needed.

Personnel Policies Legal Review And Updates **$ 50,000.00**

Best industry practice is for an organization's personnel policies and employee handbook to be periodically reviewed by experts in employment law to ensure they remain in compliance with changes in labor law and established legal precedents while meeting the needs and goals of the organization. The general benchmark is for such review to occur on a five-year cycle; however, a considerably longer period of time since such review has been conducted for the City. This initiative would correct this weakness.

Police IDC Forensics Lieutenant **$127,900.00**

The proposal creates a balance in the span of control under the Criminal Investigations Division under the specific job knowledge needs of this unit. The current structure is not in align with the other divisions in the agency for span of control and overall operational supervision in the absence of the Division Commander. This will assist in overall efficiency of operations and allow for succession planning within the Criminal Investigative Division.

Police Support Services Division Lieutenant **$127,900.00**

The proposal creates a balance in the span of control under the Support Services Division. Current structure is not in align with the other divisions in the agency for span of control and overall operational supervision in the absence of the Division Commander. This will assist in overall efficiency of operations and allow for succession planning within Support Services Division.

Assistant Engineering Inspector **$131,184.00**

This initiative seeks to address increasing development activity and the growing demand for construction and erosion control inspections. The current staffing level of one engineering inspector limits the City's ability to provide timely inspections, maintain regulatory compliance, and ensure infrastructure is constructed according to approved plans and standards. The

Georgia Soil and Water Conservation Commission recommends one inspector for every 20 acres of permitted disturbed land.

CITY ARBORIST **$ 78,450.00**

The City Arborist serves as the technical lead for urban forestry and tree preservation efforts by administering tree ordinance requirements, reviewing development plans, conducting site inspections, and ensuring compliance with City standards. The position provides specialized expertise to support responsible development practices, protect and expand the community tree canopy, consult with Public Works and other City departments on municipal projects, coordinate with stakeholders, and guide long-term management of the City's green infrastructure. This initiative restructures and reclassifies the current Keep Warner Robins Beautiful Manager Position.

COMMUNITY DEVELOPMENT PROJECT MANAGER **$ 77,200.00**

The Community and Economic Development Department has continued to increase project capacity and community impact through additional grant funding received from outside sources, achieving a ratio of $3.51 in grant funding for each $1 in City funds invested. This initiative would expand by one the number of project managers within the department to maintain day-to-day implementation of the Community Development Block Grant and Community HOME Improvement Program, including addressing increasing federal and state reporting requirements. The initiative also provides for cross-training and succession planning.

TAX ASSISTANT **$ 85,500.00**

The City's Tax Division currently has responsibility for the records maintenance, billing, and collections for more than 31,000 tax accounts. This includes not only existing accounts but also a steady influx of new businesses and registrations, which continue to expand the overall workload. The addition of a Tax Assistant to the Division's staffing will provide for a higher level of service, improved collections, and a position that is focused on higher level functions and issues that cannot be addressed by those in the Cashier position.

TAX CASHIER **$ 72,400.00**

The City's Tax Division currently has responsibility for the records maintenance, billing, and collections for more than 31,000 tax accounts. This includes not only existing accounts but also a steady influx of new businesses and registrations, which continue to expand the overall workload. The addition of another Cashier will improve customer service by reducing customer wait times while improving collections.

PARKS SERVICES DIVISION ADMINISTRATOR **$ 93,000.00**

The Department of Recreation, Parks, and Cultural Services is, as its name suggests, comprised of three primary divisions. This initiative improves the management of day-to-day operations and strategic planning of the Department by creating a position charged with direct management of all physical infrastructure for City parks and the personnel that maintains that infrastructure. This will result in an improved span of control and management of facilities maintenance and projects.

NORTH HOUSTON RECREATION CENTER MANAGER **$ 65,000.00**

The North Houston Sports Complex is the City's largest and most active park facility. This initiative creates a new position with the primary responsibility of managing and scheduling all activities within the facility including the attraction, scheduling, and coordination of athletic tournaments and managing associated contracts.

No._____
CITY OF WARNER ROBINS
STATE OF GEORGIA

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, 2026 and ending June 30, 2027; 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, 2026 and ending June 30, 2027, attached hereto and made part hereof, for the funds and amounts referenced as follows are hereby approved and adopted:

FY 2027
Budget, All Funds

Fund	Budgeted Expenditures	Transfers to Other Funds	Total Expenditures and Transfers Out
General Fund	$86,862,321	$0	$86,862,321
Capital Projects Funds	$30,920,327	$0	$30,920,327
Sanitation Enterprise Fund	$10,671,490	$0	$10,671,490
Water and Sewer Enterprise Fund	$28,757,077	$1,895,506	$30,652,583
Natural Gas Enterprise Fund	$14,724,492	$2,320,716	$17,045,208
Stormwater Enterprise Fund	$3,267,421	$0	$3,267,421
Special Revenue Funds	$9,663,551	$2,115,000	$11,778,551
Total Expenditures, All Funds	**$184,866,680**	**$6,331,222**	**$191,197,902**

BE IT FURTHER ORDAINED that during the fiscal year of July 1, 2026 to June 30, 2027, the General Fund shall receive transfers of $987,500 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 _____, 2026 and shall become effective upon adoption on June _____, 2026

CITY OF WARNER ROBINS, GEORGIA

BY:_____
LaRhonda Patrick, Mayor

ATTEST: _____
Mandy Stella,City Clerk

City of Warner Robins, GA
Tentative General Fund Budget and Projected Budgets - All Funds
July 1, 2026 - June 30, 2027

Description	Total All Funds	General Fund	SPLOST Funds '12/'18/'24	WRPFA Capital Projects Fund	Sanitation Enterprise Fund	Water & Sewer Enterprise Fund	Natural Gas Enterprise Fund	Stormwater Enterprise Fund	Other Non-Major Funds	ARPA Fund
ANTICIPATED REVENUES										
General Property & Other Taxes	$ 54,045,108	$ 54,045,108	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Selective Sales & Use Taxes	$ 17,487,480	17,487,480	-	-	-	-	-	-	-	-
Licenses and Permits	$ 562,000	562,000	-	-	-	-	-	-	-	-
Fines and Forfeitures	$ 2,435,858	2,385,000	-	-	-	-	-	-	50,858	-
Intergovernmental Revenues	$ 29,394,724	1,478,987	27,379,637	-	-	-	-	-	436,100	$100,000
Charges for Services	$ 68,628,000	3,149,000	-	-	10,900,000	29,510,000	$25,530,000	(3,270,000)	2,809,000	-
Contributions	64,250	-	-	-	-	-	-	-	64,250	-
Investment Revenues	5,158,405	500,000	2,977,605	-	30,000	0	$965,000	$30,000	655,800	
Other Revenues	2,751,150	131,350	-	-	270,000	1,518,000	$546,800	$70,000	215,000	-
Total Anticipated Revenues	$ 180,526,975	$ 79,738,925	$ 30,357,242	$ -	$ 11,200,000	$ 31,028,000	$ 27,041,800	$ (3,170,000)	$ 4,231,008	$ 100,000
Transfers From Other Funds	6,381,216	5,393,716	-	-	-	-	-	-	987,500	-
Sale of Fixed Assets	15,000	15,000	-	-	-	-	-	-	-	
General Fund Balance Allocation	6,067,500	1,714,680	-	-	-	-	-	-	-	$4,352,820
Total Funds Available	$ 192,990,691	$ 91,202,321	$ 30,357,242	$ -	$ 11,200,000	$ 31,028,000	$ 27,041,800	$ (3,170,000)	$ 5,218,508	$ 4,452,820
ANTICIPATED EXPENDITURES										
General Government	$ 22,439,914	$ 17,987,094	$ -	$ -	$ -	$ -	$ -	$ -	$0	$4,452,820
Judicial	1,258,592	1,238,592	-	-	-	-	-	-	20,000	-
Public Safety	45,253,314	45,148,314	-	-	-	-	-	-	105,000	-
Public Works	10,098,940	10,098,940	$0	-	-	-	-	-	-	-
Recreation	5,322,794	5,322,794	-	-	-	-	-	-	-	-
City Development	8,726,515	5,755,784	-	-	-	-	-	-	2,970,731	-
Downtown Development	-	-	-	-	-	-	-	-	-	-
Sanitation Services	10,671,490	-	-	-	10,671,490	-	-	-	-	-
Water & Sewer Distribution	23,482,376	-	-	-	-	23,482,376	-	-	-	-
Natural Gas Distribution	10,694,526	-	-	-	-	-	10,694,526	-	-	-
Stormwater Utility	3,267,421	-	-	-	-	-	-	3,267,421	-	-
Capital Outlay	30,446,465	-	$30,446,465	-	-	-	-	-	$0	-
Debt Service	6,873,112	1,310,805	211,712	-	-	3,379,195	1,709,250	-	$262,150	-
Total Expenditures	$ 178,535,458	$ 86,862,321	$ 30,658,177	$ -	$ 10,671,490	$ 26,861,571	$ 12,403,776	$ 3,267,421	$ 3,357,881	$4,452,820
Transfers to Other Funds	6,331,222	-	-	-	-	1,895,506	2,320,716	-	2,115,000	-
Net Change in Fund Balance	2,056,511	(1,714,680)	(300,935)	-	528,510	2,270,923	12,317,308	(6,437,421)	(254,373)	(4,452,820)
General Fund Balance Reserve Allocation	4,340,000	4,340,000								
Fund Balance, July 1*	135,918,853	10,450,124	31,413,714	3,827,302	2,893,182	40,258,940	17,253,016	22,648,919	7,173,656	
Fund Balance, June 30	$ 142,315,364	$ 13,075,444	$ 31,112,779	$ 3,827,302	$ 3,421,693	$ 42,529,863	$ 29,570,324	$ 16,211,497	$ 6,919,283	$0

FY 2027
Budget, All Funds

Fund	Budgeted Expenditures	Transfers to Other Funds	Total Expenditures and Transfers Out
General Fund	$86,862,321	$0	$86,862,321
Capital Projects Funds	$30,920,327	$0	$30,920,327
Sanitation Enterprise Fund	$10,671,490	$0	$10,671,490
Water and Sewer Enterprise Fund	$28,757,077	$1,895,506	$30,652,583
Natural Gas Enterprise Fund	$14,724,492	$2,320,716	$17,045,208
Stormwater Enterprise Fund	$3,267,421	$0	$3,267,421
Special Revenue Funds	$9,663,551	$2,115,000	$11,778,551
Total Expenditures, All Funds	**$184,866,680**	**$6,331,222**	**$191,197,902**

City of Warner Robins, GA
Summary of General Fund Budget
Expenditures by Function
FY 2027 Budget

Division	Salaries & Fringe Benefits	Operations	Capital	Total Expenditures	Percent of Salaries & Fringe Benefits	Percent of Operations	Percent of Capital	Percent of Total Expenditures
General Government	$ 9,958,620	9,186,279	$ 153,000	19,297,898	16.05%	45.33%	3.36%	22.22%
Judicial	851,342	364,250	23,000	1,238,592	1.37%	1.80%	0.51%	1.43%
Public Safety	38,225,951	5,017,266	1,905,097	45,148,315	61.61%	24.76%	41.83%	51.98%
Public Works	6,713,431	1,263,889	2,121,620	10,098,940	10.82%	6.24%	46.59%	11.63%
Recreation	3,224,562	1,818,232	280,000	5,322,793	5.20%	8.97%	6.15%	6.13%
City Development	3,067,687	2,616,673	71,425	5,755,784	4.94%	12.91%	1.57%	6.63%
Total General Fund	**$ 62,041,592**	**$ 20,266,588**	**$ 4,554,142**	**$ 86,862,321**	**100.00%**	**100.00%**	**100.00%**	**100.00%**
Percent of Total Expenditures	**71.43%**	**23.33%**	**5.24%**	**100.00%**				

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

		FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY2026-27 Recommended
41001	Real property-Current Year	$ 18,805,983	$ 19,390,849	$ 22,337,201	$ 23,884,226	$ 44,830,108
41005	Payments in Lieu of Taxes	60,000	90,000	90,000	73,307	70,000
41006	Intangible Property Tax	425,000	500,000	500,000	362,733	400,000
41007	Real Estate Transfer Tax	145,000	250,000	250,000	163,223	200,000
41051	Motor Vehicle Tax	214,855	220,000	200,000	169,751	200,000
41052	Mobile Home Tax	30,000	30,000	20,000	32,406	20,000
	Subtotal	**19,680,838**	**20,480,849**	**23,397,201**	**24,685,646**	**45,720,108**
41050	Title Ad Valorem Tax (TAVT)	2,350,000	2,350,000	2,600,000	2,831,774	2,800,000
41101	Electric Franchise Tax	4,000,000	4,000,000	4,700,000	4,360,045	4,400,000
41102	Telephone Franchise Tax	100,000	80,000	60,000	61,559	60,000
41103	Cable TV Franchise Tax	765,000	800,000	700,000	514,379	860,000
41120	LOST-Peach County Sales Tax	60,000	77,616	103,488	124,778	115,000
41401	Penalty & Interest Delinquent Property Tax	70,000	80,000	80,000	43,841	80,000
48058	Misc. Add-Ons/Property Tax	10,000	13,000	13,000	11,634	10,000
	General Property Taxes and Other Taxes	**$ 27,035,838**	**$ 27,881,465**	**$ 31,653,689**	**$ 32,633,656**	**$ 54,045,108**

City of Warner Robins, GA
GENERAL FUND
Budgeted Expenditures by Function
FY 2027

	Salaries	Fringe Benefits	Total Salaries & Fringe Benefits	Operations	Capital	Total Expenditures	Expenditures by Function, Percent of Total Expenditures
1000 General Government	6,341,122	3,617,497	$ 9,958,620	9,186,279	153,000	$ 19,297,898	22.22%
2000 Judicial	504,960	346,382	851,342	364,250	23,000	1,238,592	1.43%
3000 Public Safety	24,169,963	14,055,988	38,225,951	5,017,266	1,905,097	45,148,314	51.98%
4000 Public Works	3,580,272	3,133,159	6,713,431	1,263,889	2,121,620	10,098,940	11.63%
6000 Recreation	2,385,960	838,602	3,224,562	1,818,232	280,000	5,322,794	6.13%
7000 City Development	1,905,067	1,162,620	3,067,687	2,616,673	71,425	5,755,784	6.63%
9000 Other Financing Uses	-	-	-	-	-	-	0.00%
Total	$ 38,887,344	$ 23,154,247	$ 62,041,592	$ 20,266,588	$ 4,554,142	$ 86,862,321	100.00%
Percent of Total Expenditures	**44.77%**	**26.66%**	**71.43%**	**23.33%**	**5.24%**	**100.00%**	

GENERAL PROPERTY TAXES
Property Tax Digest, Levies and Revenues
Actual FY 2015 - FY 2024
Projected FY 2025 and FY 2026

Fiscal Year	Calendar Year Mill Levy	Warner Robins, Houston County Net M&O Tax Digest Levy[1]	Warner Robins, Peach County Net M&O Tax Digest Levy[1]	Total Net M&O Tax Digest Levy[1]	Net M&O Tax Digest Change	Net M&O Tax Digest Percent Change	Total General Property Taxes Collections[2]	Property Tax Collections Change (Dollars)	Property Tax Collections Change (Percent)
2015	2014	$16,478,607	$212,084	$16,690,691	-$764,672	-4.38%	$15,691,237	$54,169	0.35%
2016	2015	$16,038,844	$208,481	$16,247,325	-$443,366	-2.66%	$15,821,124	$129,887	0.83%
2017	2016	$16,066,186	$190,908	$16,257,094	$9,769	0.06%	$16,282,804	$461,680	2.92%
2018	2017	$16,068,421	$245,029	$16,313,450	$56,356	0.35%	$16,166,249	-$116,555	-0.72%
2019	2018	$16,807,496	$259,784	$17,067,280	$753,830	4.62%	$16,705,174	$538,925	3.33%
2020	2019	$17,245,642	$245,151	$17,490,793	$423,513	2.48%	$16,994,203	$289,029	1.73%
2021	2020	$17,661,152	$306,253	$17,967,405	$476,612	2.72%	$17,659,862	$665,659	3.92%
2022	2021	$18,623,796	$409,092	$19,032,888	$1,065,483	5.93%	$18,851,443	$1,191,581	6.75%
2023	2022	$21,482,852	$524,200	$22,007,052	$2,974,164	15.63%	$21,291,065	$2,439,622	12.94%
2024	2023	$23,909,199	$628,659	$24,537,858	$2,530,806	11.50%	$24,081,339	$2,790,274	13.11%
2025	**2024**	**$24,538,250**	**$716,848**	**$25,255,098**	**$717,240**	**2.92%**	**$26,736,369**	**$2,655,030**	**11.03%**
2026	**2025**	**$44,830,108**	**$ 1,317,426**	**$46,147,534**	**$20,892,436**	**82.73%**	**$32,758,000**	**$6,021,631**	**22.52%**

Note [1]: Ga Department of Revenue Digest Summaries; https://sso.dor.ga.gov/digestsummaries

Note [2]: City of Warner Robins' Annual Financial Report; https://www.wrga.gov/268/Finance. Reported amounts for FY 2025 and FY 2026-FY27 represent current projections.

Note [3]: Information not available at time of publication.

City of Warner Robins, GA

GENERAL FUND

Statement of Revenues, Expenditures and Changes in Fund Balance

Comparison of FY 2026 Adopted Budget to FY 2027 Tentative Budget

	FY 2024 Year-end Actual	FY 2025 Year-end Actual	FY 2026 Year-end Actual	FY 2027 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	$ 54,045,108	$ 20,566,108	62.41%
Selective Sales & Use Taxes	10,473,439	10,143,200	11,003,480	17,487,480	6,484,000	63.92%
Licenses & Permits	844,446	846,500	612,000	562,000	(50,000)	-5.91%
Intergovernmental Revenues	1,397,735	1,525,184	1,956,671	1,478,987	(477,684)	-31.32%
Charges for Services	3,371,340	3,264,000	3,159,500	3,149,000	(10,500)	-0.32%
Fines & Forfeitures	2,360,677	2,160,000	1,814,000	2,385,000	571,000	26.44%
Investment Revenues	678,341	510,000	500,000	500,000	-	0.00%
Miscellaneous Revenues	567,334	160,300	155,350	131,350	(24,000)	-14.97%
Total Revenues	52,357,526	51,560,168	$ 52,680,001	79,738,925	27,058,924	52.48%
EXPENDITURES						
General Government	13,570,114	13,808,903	15,742,162	17,987,094	2,244,932	16.26%
Judicial	932,681	1,119,105	1,128,595	1,238,592	109,997	9.83%
Public Safety	31,451,466	36,001,487	39,459,133	45,148,314	5,689,181	15.80%
Public Works	6,015,728	9,127,590	9,533,777	10,098,940	565,163	6.19%
Recreation	-	3,508,395	3,768,270	5,322,794	1,554,524	44.31%
City Development	1,078,078	3,772,314	3,804,057	5,755,784	1,951,727	51.74%
Debt Service	-	1,183,250	1,306,875	1,310,805	3,930	0.33%
Total Expenditures	53,048,067	68,521,045	$ 74,742,869	86,862,321	12,119,452	17.69%
					$ -	
Excess of Revenues Over/(Under) Expenditures	(690,541)	(16,960,877)	$ (22,062,868)	(7,123,396)	14,939,472	-88.08%
Other Financing Sources (Uses)					$ -	
Proceeds from Capital Lease	495,267	-		-	-	0.00%
Transfer In	5,379,413	5,334,349	5,393,722	5,393,716	(6)	0.00%
Transfer Out	-	-	-	-	-	0.00%
Sale of Assets	30,400	137,689	15,000	15,000	-	0.00%
General Fund Balance Allocation	-	11,488,839	16,654,146	1,714,680	(14,939,466)	-130.03%
Special General Fund Reserve Balance Allocation	-	-		4,340,000	4,340,000	0.00%
Total Other Financing Sources (Uses)	5,905,080	16,960,877	$ 22,062,868	11,463,396	(10,599,472)	-62.49%
					$ -	
NET CHANGE IN FUND BALANCES	5,214,539	(11,488,839)	$ (16,654,146)	(1,714,680)	14,939,466	-130.03%
					-	
Fund Balance, Beginning	22,832,894	22,011,098	$ 18,457,576	10,450,124	(8,007,452)	-36.38%
					$ -	
Fund Balance, Ending	$ 28,047,433	$ 10,522,259	$ 1,803,430	$ 8,735,444	$ 6,932,014	65.88%

General Fund Budget Overview

	FY 2025	FY 2026	FY 2027	Dollar Change	Percent Change
REVENUES					
General Property Taxes and Other Taxes	$ 32,950,984	$ 33,479,000	$ 54,045,108	$ 20,566,108	62.41%
Selective Sales & Use Taxes	10,143,200	11,003,480	17,487,480	6,484,000	63.92%
License & Permits	846,500	612,000	562,000	(50,000)	-5.91%
Intergovernmental Revenues	1,525,184	1,956,671	1,478,987	(477,684)	-31.32%
Fines & Forfeitures	2,160,000	1,814,000	2,385,000	571,000	26.44%
Other Revenue	160,300	3,814,850	3,780,350	(34,500)	-21.52%
Total Revenues	47,786,168	52,680,001	79,738,925	27,058,924	56.63%
OTHER FINANCING SOURCES					
Transfers-In from Other Funds	5,334,349	5,393,722	5,393,716	(6)	0.00%
Sale of Assets	137,689	15,000	15,000	-	0.00%
General Fund Balance Allocation	11,488,839	16,654,146	1,714,680	(14,939,465)	-130.03%
Total Other Financing Sources	16,960,877	22,062,868	7,123,396	(14,939,471)	-88.08%
TOTAL SOURCES AVAILABLE	64,747,045	74,742,869	86,862,321	12,119,453	18.72%
EXPENDITURES					
Salaries & Fringe Benefits	52,464,858	56,414,174	62,041,592	5,627,417	10.73%
Operational Expenditures	14,901,651	17,054,660	20,266,588	3,211,928	21.55%
Capital Expenditures	1,154,535	1,274,034	4,554,142	3,280,107	284.11%
Total Expenditures	68,521,045	74,742,869	86,862,321	12,119,453	17.69%
OTHER FINANCING USES	-	-		-	0.00%
Total Other Financing Uses	-	-		-	0.00%
Fund Balance Reserves	-	-	4,340,000	4,340,000	0
TOTAL EXPENDITURES & OTHER USES	68,521,045	74,742,869	91,202,321	16,459,453	N/A
TOTAL BEGINNING FUND BALANCE	24,154,079	18,457,576	10,450,124	(8,007,452)	-33.15%
TOTAL ENDING FUND BALANCE	$ 8,891,240	$ 1,803,430	$ 8,735,444	$ (7,087,810)	-79.72%

City of Warner Robins, GA
Summary of Budgets by Fund, Function and Activity
FY 2026-2027

Fund/Function/Activity	FY 2026 Actual	FY 2026 Adopted Budget	FY 2027 Tentative Budget	Dollar Variance	Percent Variance
General Fund					
General Government					
City Council	$ 391,941	$ 307,651	339,576	$ 31,926	10.38%
Mayor's Office	522,523	510,869	$440,972	$ (69,897)	-13.68%
Administrator's Office	1,075,135	1,211,526	$1,436,512	$ 224,987	18.57%
City Clerk	229,885	173,128	$192,308	$ 19,180	11.08%
General Admisistration	320,995	328,758	$246,886	$ (81,872)	-24.90%
City Elections	40,961	-	$0	$ -	100.00%
Finance	1,014,115	2,455,814	$2,866,801	$ 410,987	16.74%
Tax Administration	529,828	496,044	$735,950	$ 239,905	48.36%
Purchasing	408,154	451,223	$519,978	$ 68,756	15.24%
Inventory & Receiving	324,388	303,356	$297,364	$ (5,992)	-1.98%
Legal	666,251	673,835	$698,183	$ 24,348	3.61%
Management Information Systems	1,297,469	1,532,127	$3,751,955	$ 2,219,828	144.89%
Human Resources	1,055,570	1,002,037	$1,200,587	$ 198,550	19.81%
Risk Management	1,709,091	1,176,000	$1,553,640	$ 377,640	32.11%
Building & Grounds	1,487,231	1,853,582	$1,924,251	$ 70,669	3.81%
Planning & Engineering	479,401	583,248	$1,031,399	$ 448,151	76.84%
Records Management	261,505	252,138	$285,181	$ 33,043	13.11%
Customer Service	1,547,236	1,460,819	$1,551,354	$ 90,536	6.20%
General Administration Fees	208,436	220,000	$225,000	$ 5,000	2.27%
Total General Government	**$ 13,570,114**	**$ 14,992,153**	**$ 19,297,898**	**$ 4,305,745**	**28.72%**
Judicial					
Municipal Court	932,681	1,119,105	$1,238,592	119,486	10.68%
Total Judicial	**$ 932,681**	**$ 1,119,105**	**$ 1,238,592**	**$ 119,486**	**10.68%**
Public Safety					
Police-Administration	2,109,725	2,585,628	$3,061,800	476,172	18.42%
Police-Crime Control & Investigation	14,689,985	16,536,917	$21,669,845	5,132,928	31.04%
Custody of Prisoners	20,587	60,000	$76,457	16,457.00	27.43%
Police-Training	251,884	373,840	$449,128	75,288	20.14%
Police-Special Detail Services	112,117	235,109	$340,529	105,420	44.84%

City of Warner Robins, GA
Summary of Budgets by Fund, Function and Activity
FY 2026-2027

Fund/Function/Activity	FY 2026 Actual	FY 2026 Adopted Budget	FY 2027 Tentative Budget	Dollar Variance	Percent Variance
Police Stations & Buildings	273,868	195,450	$228,500	33,050	16.91%
Police-Crossing Guards	109,241	226,951	$299,243	72,292	31.85%
Police-Humane Services	672,899	747,845	$776,233	28,389	3.80%
Fire-Administration	651,352	866,610	$1,376,347	509,738	58.82%
Fire-Suppression	11,229,685	12,447,305	$15,364,863	2,917,558	23.44%
Fire-Prevention	601,262	735,033	$781,671	46,638	6.35%
Fire-Training	574,102	636,551	$466,448	(170,102)	-26.72%
Fire-Communications	55,147	200,250	$89,750	(110,500)	-55.18%
Fire Stations & Buildings	99,614	154,000	$167,500	13,500	8.77%
Total Public Safety	**$ 31,451,466**	**$ 36,001,487**	**$ 45,148,314**	**$ 9,146,826**	**25.41%**
Public Works					
Administration	405,300	496,022	501,949	5,927	1.19%
Roadways & Walkways	2,169,481	3,974,386	4,690,059	715,673	18.01%
Grounds Maintenance	1,057,381	1,890,768	1,733,660	(157,109)	-8.31%
Street Lights	1,013,816	984,000	1,200,000	216,000.00	21.95%
Traffic Engineering	394,681	465,482	515,040	49,558	10.65%
Vehicle Maintenance	975,070	1,316,931	1,458,232	141,301	10.73%
Total Public Works	**$ 6,015,728**	**$ 9,127,590**	**$ 10,098,940**	**$ 971,351**	**10.64%**
Recreation					
Administration	607,208	706,336	890,216	183,880	26.03%
Participants/Supervision	1,179,294	1,507,329	2,036,720	529,391	35.12%
Centers	571,476	298,470	1,038,954	740,484	248.09%
Golf Course	323,835	498,928	715,446	216,518	43.40%
Sports Facility Athletic Field	26,772	84,000	209,650	125,650	149.58%
Civic Center/Auditorium	15,421	18,100	2,850	(15,250)	-84.25%
Senior Citizens Center	246,938	392,232	27,240	(364,992)	-93.06%
Tennis Facility	514	3,000	401,717	398,717	13290.58%
Cultural Services	-	-	0	-	0.00%
Total Recreation	**$ 2,971,457**	**$ 3,508,395**	**$ 5,322,794**	**$ 1,814,398**	**51.72%**
City Development					
Family Connection			0		

City of Warner Robins, GA
Summary of Budgets by Fund, Function and Activity
FY 2026-2027

Fund/Function/Activity	FY 2026 Actual	FY 2026 Adopted Budget	FY 2027 Tentative Budget	Dollar Variance	Percent Variance
Community Development	230	-	56,250	56,250	0.00%
Building Inspections	796,054	1,021,210	1,217,974	196,764	19.27%
Economic Development **	863,736	1,308,753	2,396,313	1,087,560	83.10%
Planning & Zoning	190,092	222,050	245,183	23,132	10.42%
Code Enforcement	1,078,078	1,220,301	1,840,065	619,764	50.79%
Total City Development	**$ 2,928,190**	**$ 3,772,314**	**$ 5,755,784**	**$ 1,983,470**	**52.58%**
Total General Fund	**$ 57,869,637**	**$ 68,521,045**	**$ 86,862,321**	**$ 18,341,278**	**26.77%**

City of Warner Robins, GA
Summary of Budgets by Fund, Function and Activity
FY 2026-2027

Fund/Function/Activity		FY 2026 Actual	FY 2026 Adopted Budget	FY 2027 Tentative Budget	Dollar Variance	Percent Variance
Special Revenue Funds						
Fund 22	ARPA Fund-American Rescue Plan Act Grants	**$ 2,100,681**	**$ 5,200,000**	**$4,452,820**	**$ (747,180)**	**-14.37%**
Fund 11	Warner Robins (WR) Redevelopment Agei	-	-	-	-	0.00%
	Total W.R. Redevelopment Agency	$ -	$ -	$ -	$ -	**0.00%**
Fund 12	Development Authority of WR DBA Engag	44,508	56,000	40,472	(15,528)	-27.73%
	Total Development Authority of WR DBA	**$ 44,508**	**$ 56,000**	**$ 40,472**	**$ (15,528)**	**-27.73%**
Fund 14	Public Safety-Condemned Fund	273,006	450,000	77,000	(373,000)	-82.89%
	Total Public Safety-Condemned Fund	**$ 273,006**	**$ 450,000**	**$ 77,000**	**$ (373,000)**	**-82.89%**
Fund 15	Public Safety-Donations	62,196	23,500	28,000	4,500	19.15%
	Total Public Safety-Donations	**$ 62,196**	**$ 23,500**	**$ 28,000**	**$ 4,500**	**19.15%**
Fund 17	Recreation Facilities Improvement Hotel/Motel			$ -	0	#DIV/0!
	Total Recreation Facilities Improvement I	0	0	0	0	#DIV/0!
Fund 16	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%**
Fund 16	Motor Hotel/MotelTax			$ 2,500,000	$ 2,500,000	**0.00%**
	Total Motor Hotel Motel Tax			**2,500,000**	2,500,000	0.00%
Fund 18	Recreation Activities	107,543	-	$0	-	100.00%
	Total Recreation Activities	**$ 107,543**	$ -	$ -	$ -	**100.00%**
Fund 19	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%**
Fund 20	Bureau of Civic Affairs	931,633	1,394,108	1,451,727	57,619	4.13%
	Total Bureau of Civic Affairs	**$ 931,633**	**$ 1,394,108**	**$ 1,451,727**	**$ 57,619**	**4.13%**
Fund 59	Downtown Development Authority	-	-	-	-	0.00%
	Total Downtown Development Authority	$ -	$ -	**$ -**	$ -	**0.00%**
Fund 21	Community Development Block Grant (CD	694,744	520,000	583,532	63,532	12.22%

City of Warner Robins, GA
Summary of Budgets by Fund, Function and Activity
FY 2026-2027

Fund/Function/Activity		FY 2026 Actual	FY 2026 Adopted Budget	FY 2027 Tentative Budget	Dollar Variance	Percent Variance
	Total Community Development Block Gra	**$ 694,744**	**$ 520,000**	**$ 583,532**	**$ 63,532**	**12.22%**
Fund 23	Parking District	-	-	20,000	20,000	100.00%
	Total Parking District	$ -	$ -	**$ 20,000**	**$ 20,000**	**100.00%**
Fund 30	Homeless Initiatives	-	-	$250,000	250,000	100.00%
	Total Homeless Initiatives	$ -	$ -	**$ 250,000**	$ 250,000	**100.00%**
Total Special Revenue Funds		**$ 4,458,419**	**$ 7,893,608**	**$ 9,663,551**	**$ 8,748,079**	**110.82%**
Capital Project Funds						
Fund 38	TSPLOST	-	-	$0	-	0.00%
	Total TSPLOST	$ -	$ -	**$ -**	$ -	**0.00%**
Fund 33	2006 SPLOST	-	1,579	$0	(1,579)	100.00%
	Total 2006 SPLOST	$ -	**$ 1,579**	$ -	**$ (1,579)**	**100.00%**
Fund 34	2012 SPLOST	775,133	3,150,000	3,745,340	595,340	18.90%
	Total 2012 SPLOST	**$ 775,133**	**$ 3,150,000**	**$ 3,745,340**	**$ 595,340**	**18.90%**
Fund 35	2018 SPLOST	9,316,471	10,050,000	11,981,003	1,931,003	19.21%
	Total 2018 SPLOST	**$ 9,316,471**	**$ 10,050,000**	**$ 11,981,003**	**$ 1,931,003**	**19.21%**
Fund 37	2024 SPLOST	-	6,830,000	14,931,834	8,101,834	100.00%
	Total 2024 SPLOST	$ -	**$ 6,830,000**	**$ 14,931,834**	**$ 8,101,834**	**100.00%**
Fund 17	Recreation Facilities Improvement Hotel/I	267,309	261,275	262,150	875	0.33%
	Total Recreation Facilities Improvement I	**$ 267,309**	**$ 261,275**	**$ 262,150**	**$ 875**	**0.33%**
Fund 20	Visitor's Center	-	1,527,109	$0	(1,527,109)	-100.00%
	Total Visitor's Center	$ -	**$ 1,527,109**	**$ -**	**$ (1,527,109)**	**-100.00%**
Fund 36	WR Public Facilities Authority	1,312,275	233,486	$0	(233,486)	-100.00%
	Total WR Public Facilities Authority	**$ 1,312,275**	**$ 233,486**	$ -	**$ (233,486)**	**-100.00%**
Total Capital Project Funds		**$ 11,671,188**	**$ 22,053,449**	**$ 30,920,327**	**$ 765,044**	**3.47%**

City of Warner Robins, GA
Summary of Budgets by Fund, Function and Activity
FY 2026-2027

Fund/Function/Activity		FY 2026 Actual	FY 2026 Adopted Budget	FY 2027 Tentative Budget	Dollar Variance	Percent Variance
Enterprise Funds						
Sanitation						
Fund 52	Administration	9,769,385	9,816,800	10,671,490	854,690	8.71%
	Total Sanitation	**$ 9,769,385**	**$ 9,816,800**	**$ 10,671,490**	**$ 854,690**	**8.71%**
Water & Sewer						
Fund 53	Administration	8,938,551	11,237,917	12,201,657	963,740	8.58%
	Sewage Collections & Disposal	5,709,722	3,922,039	6,240,754	2,318,715	59.12%
	Water Distribution	7,225,376	6,182,791	8,419,160	2,236,369	36.17%
	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**	**$ 28,757,077**	**$ 5,518,822**	**23.75%**
Natural Gas						
Fund 54	Administration	15,158,211	19,863,312	12,403,776	(7,459,536)	-37.55%
	Transfers to Other Funds	2,320,716	2,320,716	2,320,716	-	0.00%
	Total Natural Gas	**$ 17,478,927**	**$ 22,184,028**	**$ 14,724,492**	**$ (7,459,536)**	**-33.63%**
Stormwater						
Fund 61	Administration	3,536,362	3,223,139	3,267,421	44,282	1.37%
	Total Stormwater	**$ 3,536,362**	**$ 3,223,139**	**$ 3,267,421**	**$ 44,282**	**1.37%**
Total Enterprise Funds		**$ 54,553,829**	**$ 58,462,222**	**$ 57,420,481**	**$ (1,041,742)**	**-1.78%**
Total All Funds *		**$ 128,553,073**	**$ 156,930,324**	**$ 184,866,680**	**$ 27,936,356**	**17.80%**

*includes $ rounding for FICA

**includes Family Connection

City of Warner Robins, GA
GENERAL FUND SUMMARY
Revenues, Other Financing Sources & Fund Balance Allocation Comparison
FY 2026 Budget to FY 2027 Adopted Budget

Revenue	FY 2026	FY 2027	Dollar Variance	Percent Variance
SUMMARY OF REVENUES AND OTHER FINANCING SOURCES				
General Property Taxes and Other Taxes	$ 33,479,000	$ 54,045,108	$ 20,566,108	61.43%
Selective Sales & Use Taxes	11,003,480	17,487,480	6,484,000	58.93%
Licenses & Permits	612,000	562,000	-50,000	-8.17%
Intergovernmental Revenues	1,956,671	1,478,987	-477,684	-24.41%
Charges for Services	3,159,500	3,149,000	-10,500	-0.33%
Fines & Forfeitures	1,814,000	2,385,000	571,000	31.48%
Investment Revenues	500,000	500,000	0	0.00%
Miscellaneous Revenues	155,350	131,350	-24,000	-15.45%
Other Financing Sources	5,415,036	5,408,716	-6,320	-0.12%
Total	**$ 58,095,037**	**$ 85,147,641**	**$ 27,052,604**	**46.57%**
FUND BALANCE ALLOCATIONS				
Fund Balance Allocation	6,837,615	$ 1,714,680	(5,122,935)	-74.92%
Special Reserve Fund Balance Allocation	-	4,340,000	4,340,000	0.00%
Total	**$ 6,837,615**	**$ 6,054,680**	**$ (782,935)**	**-11.45%**
TOTAL REVENUES, OTHER FINANCING SOURCES & FUND BALANCE ALLOCATIONS	**$ 64,932,652**	**$ 91,202,321**	**$ 26,269,669**	**40.46%**
Beginning Fund Balance[1]	**$ 24,154,079**	**$ 10,450,124**	**$ (13,703,955)**	**-56.74%**
TOTAL FUNDS AVAILABLE	**$ 64,932,652**	**$ 91,202,321**	**$ 26,269,669**	**40.46%**

Note[1]: 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 2026 to FY 2027

		FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual[1]	FY 2026 Budget	FY26-27 Recommended	Dollar Variance FY2026 Budget FY27 Recommended Budget	Percent Variance: FY 2027 Tentative FY 2026 Adopted Variance (%)
41001	Real property-Current Year	$ 21,239,268	$ 22,337,201	$ 23,922,765	$ 23,600,000	$ 23,861,040	$ 25,016,000	44,830,108	$ 19,814,108	79.21%
41005	Payments in Lieu of Taxes	88,488	90,000	73,308	90,000	14,129	70,000	70,000	0	0.00%
41006	Intangible Property Tax	428,213	500,000	355,566	500,000	292,063	375,000	400,000	25,000	6.67%
41007	Real Estate Transfer Tax	208,169	250,000	163,223	250,000	103,203	180,000	200,000	20,000	11.11%
41050	Title Ad Valorem Tax (TAVT)	2,660,007	2,600,000	2,820,452	2,600,000	1,356,799	2,500,000	2,800,000	300,000	12.00%
41051	Motor Vehicle Tax	186,832	200,000	167,923	200,000	318,162	200,000	200,000	0	0.00%
41052	Mobile Home Tax	25,566	20,000	32,407	20,000	4,366	20,000	20,000	0	0.00%
41101	Electric Franchise Tax	4,307,878	4,700,000	4,394,978	4,700,000	2,591,439	4,400,000	4,400,000	0	0.00%
41102	Telephone Franchise Tax	58,638	60,000	53,333	60,000	33,617	50,000	60,000	10,000	20.00%
41103	Cable TV Franchise Tax	620,468	700,000	500,004	700,000	242,952	500,000	860,000	360,000	72.00%
41120	LOST-Peach County Sales Tax	96,074	103,488	124,779	137,984	74,553	125,000	115,000	(10,000)	-8.00%
41401	Penalty & Interest Delinquent Property Tax	63,274	80,000	43,842	80,000	20,687	30,000	80,000	50,000	166.67%
48058	Misc. Add-Ons/Property Tax	14,033	13,000	11,634	13,000	5,347	13,000	10,000	(3,000)	-23.08%
	General Property Taxes and Other Taxes	**$ 29,996,907**	**$ 31,653,689**	**$ 32,664,214**	**$ 32,950,984**	**$ 28,918,356**	**$ 33,479,000**	**$ 54,045,108**	**$ 20,566,108**	**62.41%**
41152	Alcoholic Beverage Excise	1,142,748	1,136,000	1,082,583	1,136,000	619,196	1,061,480	1,161,480	100,000	9.42%
41153	Local Option Mixed Drinks	271,558	276,000	279,878	276,000	170,195	276,000	276,000	0	0.00%
41154	Energy Excise Tax	1,009	1,200	961	1,200	713	1,000	535,000	534,000	53400.00%
41201	Business & Occupation Taxes	1,733,630	1,820,000	1,773,943	1,820,000	989,023	1,750,000	2,200,000	450,000	25.71%
41202	Insurance Premium Tax	6,673,908	6,700,000	7,127,209	6,700,000	7,667,449	7,700,000	13,100,000	5,400,000	70.13%
41203	Financial Institutions Tax	119,952	130,000	118,006	130,000	18,048	130,000	130,000	0	0.00%
41403	Penalty & Interest Delinq Bus & Occupation Taxes	24,846	10,000	27,099	10,000	14,943	15,000	15,000	0	0.00%
48059	Misc. Add-Ons/Bus License	68,367	70,000	63,760	70,000	29,133	70,000	70,000	0	0.00%
	Selective Sales & Use Taxes	**$ 10,036,018**	**$ 10,143,200**	**$ 10,473,439**	**$ 10,143,200**	**$ 9,508,701**	**$ 11,003,480**	**$ 17,487,480**	**$ 6,484,000**	**63.92%**
42101	Construction Permits	338,779	365,000	415,951	430,000	184,143	300,000	250,000	(50,000)	-16.67%
42102	Plumbing Permits	179,738	140,000	159,114	150,000	56,714	100,000	100,000	0	0.00%
42103	Electric Permits	168,743	150,000	225,714	220,000	79,510	150,000	150,000	0	0.00%
42104	Land Disturbance & Zoning Fees	35,398	27,520	28,442	30,000	13,781	20,000	20,000	0	0.00%
42105	Reinspection Fees	150	500	150	500	100	30,000	30,000	0	0.00%
42108	Misc. Special Permits	18,475	16,000	15,075	16,000	7,100	12,000	12,000	0	0.00%
	Licenses & Permits	**$ 741,282**	**$ 699,020**	**$ 844,446**	**$ 846,500**	**$ 341,348**	**$ 612,000**	**$ 562,000**	**$ (50,000)**	**-5.91%**
43001	Grant Income-Public Safety	106,852	0	33,400	0	8,357	39,171	60,000	20,829	53.17%

City of Warner Robins, GA
GENERAL FUND
Revenue, Other Financing Sources and Fund Balance Allocation Comparison
FY 2026 to FY 2027

		FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual[1]	FY 2026 Budget	FY26-27 Recommended	Dollar Variance FY2026 Budget FY27 Recommended Budget	Percent Variance: FY 2027 Tentative FY 2026 Adopted Variance (%)
43251	Grant Income-Economic Development	66,375	0	109,720	152,000	117,975	500,000	100,000	(400,000)	-80.00%
43301	State Grants-WRATS	86,603	152,000	919,864	919,864	946,513	152,000	1,000,000	848,000	557.89%
43302	State Grants-LMIG	840,647	841,000	7,999	247,070	273,686	946,513	262,737	(683,776)	-72.24%
43303	State Grants-Local Assist	16,506	15,000	52,359	56,250	13,500	262,737	56,250	(206,487)	-78.59%
43304	State Grants-Dept of Human Services	48,000	50,000	274,394	150,000	13,350	56,250	0	(56,250)	-100.00%
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**	**$ 1,397,735**	**$ 1,525,184**	**$ 1,373,380**	**$ 1,956,671**	**$ 1,478,987**	**$ (477,684)**	**-31.32%**
44001	Election Fees	0	0	1,608	0	0	1,000	10,000	9,000	900.00%
44002	Planning & Zoning Fees	19,602	18,000	13,700	18,000	9,650	15,000	15,000	0	0.00%
44003	Administration Fees	2,200,000	2,200,000	2,200,000	2,200,000	1,283,331	2,200,000	2,000,000	(200,000)	-9.09%
44005	Community Development Reimbursements	9,955	10,000	14,745	10,000	7,549	10,000	10,000	0	0.00%
44051	Open Records Request/Police Copies	14,540	10,000	16,000	10,000	7,951	10,000	20,000	10,000	100.00%
44052	Special Police Services	204,090	0	33,029	0	4,492	0	25,000	25,000	N/A
44102	Clearance/Demolition	10,265	10,000	1,943	10,000	2,084	2,500	8,000	5,500	220.00%
44104	HO CO - Hwy 247/Other Joint Project	3,100	0	3,100	0	3,100	0	3,000	3,000	N/A
44151	Program Fees, Recreation	273,296	250,000	280,670	270,000	167,954	270,000	280,000	10,000	3.70%
44152	Ceramics Fees and Charges	19,624	16,000	14,958	16,000	7,894	16,000	20,000	4,000	25.00%
44153	Concessions	68,739	80,000	56,026	70,000	21,318	50,000	33,000	(17,000)	-34.00%
44156	Golf Course Concessions	0	0	0	0	5,167	20,000	20,000	0	0.00%
44171	Golf Course Green Fees	175,172	175,000	212,957	175,000	108,568	150,000	220,000	70,000	46.67%
44172	Golf Course Cart Rentals	173,580	185,000	203,467	185,000	105,526	150,000	180,000	30,000	20.00%
44174	Golf Course Merchandise	0	0	0	0	8,792	50,000	30,000	(20,000)	-40.00%
44175	Golf Course Membership Dues	54,310	50,000	53,740	50,000	17,655	25,000	35,000	10,000	40.00%
44176	Golf Course Driving Range Fees	0	0	0	0	15,323	20,000	60,000	40,000	200.00%
44154	Recreation Facilities Rental	158,571	150,000	135,408	150,000	58,009	65,000	65,000	0	0.00%
44201	Animal Control and Shelter Fees	92,957	75,000	102,469	75,000	52,635	80,000	85,000	5,000	6.25%
44601	Shop Labor	25,361	25,000	27,520	25,000	22,840	25,000	30,000	5,000	20.00%
	Charges for Services	**$ 3,503,161**	**$ 3,254,000**	**$ 3,371,340**	**$ 3,264,000**	**$ 1,909,837**	**$ 3,159,500**	**$ 3,149,000**	**$ (10,500)**	**-0.32%**

City of Warner Robins, GA
GENERAL FUND
Revenue, Other Financing Sources and Fund Balance Allocation Comparison
FY 2026 to FY 2027

		FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual[1]	FY 2026 Budget	FY26-27 Recommended	Dollar Variance FY2026 Budget FY27 Recommended Budget	Percent Variance: FY 2027 Tentative FY 2026 Adopted
										Variance (%)
45001	Municipal Court Fines	922,908	1,000,000	917,565	850,000	580,190	900,000	1,565,000	665,000	73.89%
45010	Litter Liens	16,320	10,000	25,919	10,000	10,375	20,000	20,000	0	0.00%
45003	Fines-Red Speed	0	10,000	1,417,194	1,300,000	605,774	894,000	800,000	(94,000)	-10.51%
	Fines & Forfeitures	**$ 939,228**	**$ 1,020,000**	**$ 2,360,677**	**$ 2,160,000**	**$ 1,196,339**	**$ 1,814,000**	**$ 2,385,000**	**$ 665,000**	**30.79%**
46001	Interest Revenues	500,009	430,000	678,341	510,000	295,379	500,000	500,000	(10,000)	-1.96%
	Investment Revenues	**$ 500,009**	**$ 430,000**	**$ 678,341**	**$ 510,000**	**$ 295,379**	**$ 500,000**	**$ 500,000**	**$ (10,000)**	**-1.96%**
47009	Contributions & Donations	0	1,000	0	1,000	150	150	150	0	0.00%
47010	Contributions Veteran Park City Hall	175	300	255	300	200	200	200	0	0.00%
47011	Donations-79 Green Street	0	0	0	0	0	0	0	0	N/A
48001	Rental Income	47,070	45,000	44,321	45,000	21,114	45,000	25,000	(20,000)	-44.44%
48002	Auditorium Rent	10,958	4,000	15,139	4,000	0	0	0	0	N/A
48053	Miscellaneous Income	303,577	20,000	374,182	20,000	6,133	20,000	5,000	(15,000)	-75.00%
48054	Vendors Comp-Sales Tax	872	0	960	0	587	0	1,000	1,000	N/A
48101	Insurance Recoveries	93,021	160,000	132,478	90,000	17,984	90,000	100,000	10,000	11.11%
	Miscellaneous Revenues	**$ 455,673**	**$ 230,300**	**$ 567,334**	**$ 160,300**	**$ 46,167**	**$ 155,350**	**$ 131,350**	**$ (28,950)**	**-18.06%**
	Total General Fund Revenues	**$ 47,337,260**	**$ 48,488,209**	**$ 52,357,526**	**$ 51,560,168**	**$ 43,589,508**	**$ 52,680,001**	**$ 79,738,925**	**$ 28,178,757**	**54.65%**
49016	Transfer in-TAB (Hotel/Motel Tax)	922,834	878,125	920,306	878,125	590,962	878,125	937,500	59,375	6.76%
49017	Transfer in-Motor Vehicle Rent	201,901	183,000	242,885	240,000	150,420	183,000	240,000	57,000	31.15%
49053	Transfer in-Water & Sewer	1,895,506	1,895,506	1,895,506	1,895,508	1,105,713	1,895,506	1,895,500	(6)	0.00%
49054	Transfer in-Natural Gas	2,320,716	2,320,716	2,320,716	2,320,716	1,353,751	2,320,716	2,320,716	0	0.00%
49201	Sales of Surplus Property	161,104	137,689	30,400	137,689	5,137	137,689	15,000	(122,689)	-89.11%
49303	Proceeds from Financing	0	0	495,267	0	0	0	0	0	N/A
	Total Other Financing Sources	**$ 5,502,061**	**$ 5,415,036**	**$ 5,905,080**	**$ 5,472,038**	**$ 3,205,983**	**$ 5,415,036**	**$ 5,408,716**	**$ (6,320)**	**-0.12%**
	Total General Fund Revenues and Other Financing Sources	**$ 52,839,320**	**$ 53,903,245**	**$ 58,262,606**	**$ 57,032,206**	**$ 46,795,490**	**$ 58,095,037**	**$ 85,147,641**	**$ 28,115,435**	**49.30%**
	Fund Balance Allocation	-	6,837,615	-	11,488,839	-	6,837,615	6,209,645	(627,970)	-9.18%
	Fund Balance Reserves Allocation	-	-	-	-	-	-	4,340,000	4,340,000	N/A
	Total Fund Balance Allocation	**$ -**	**$ 6,837,615**	**$ -**	**$ 11,488,839**	**$ -**	**$ 6,837,615**	**$ 10,549,645**	**$ (939,194)**	**-8.17%**
	Total General Fund Revenues, Other Financing Sources and Fund Balance Allocations	**$ 52,839,320**	**$ 60,740,860**	**$ 58,262,606**	**$ 68,521,045**	**$ 46,795,490**	**$ 64,932,652**	**$ 95,697,286**	**$ 27,176,241**	**39.66%**

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

EMPLOYEE CLASSIFICATION REPORT FULL TIME (Benefit Eligible)				2025	2026			2027
JOB CLASSIFICATION	JOB#	GRD	O/T	Auth	Auth	Filled	Vacant	Request
ADMINISTRATIVE SECRETARY (MAYOR)	146	10	N	1	1	1	-	1
EXECUTIVE ASSISTANT (MAYOR)	134	16	N	1	1	1	-	1
ELECTED OFFICIAL/MAYOR	120	99	E	1	1	1	-	1
				3	**3**	**3**	**0**	**3**
ELECTED OFFICIAL	**119**	**99**	**E**	**6**	**6**	**6**	**0**	**6**
CITY ATTORNEY	111	50	E	1	1	1	-	1
PARALEGAL	109	20	N	1	1	1	-	1
STAFF ATTORNEY	157	21	E	1	1	-	1	1
				3	**3**	**2**	**1**	**3**
GENERAL ADMIN DIRECTOR	153	50	E	1	1	-	1	1
ASST DIRECTOR GENERAL ADMIN	163	24	E	1	1	1	-	1
				2	**2**	**1**	**1**	**2**
BUSINESS LICENSE SPECIALIST	144	16	N	1	1	1	-	1
CASHIER (TAX)	128	9	N	1	1	1	-	1
OCCUP TAX CORD/ELECT SUPER	107	21	N	1		-	-	-
TAX ASSISTANT	140	10	N	1	1	1	-	1
TAX SPECIALIST	156	16	N	1	1	1	-	1
TAX SUPERVISOR	155	19	E	1	1	-	1	1
TAX MANAGER	169	21	E	1	1	-	1	1
				7	**6**	**4**	**2**	**6**
BILLING COORDINATOR	160	15	N	1	1	1	-	1
CASHIER	177	9	N	3	3	3	-	3
CUSTOMER SERVICE LIAISON	161	19	N	1	1	1	-	1
CUSTOMER SERVICE MANAGER	180	21	E	1	1	1	-	1
CUSTOMER SERVICE SPECIALIST	178	10	N	3	3	3	-	3
CUSTOMER SERVICE CALL REP	152	8	N	1	1	-	1	1
DELINQUENT ACCOUNTS SPECIALIST	162	12	N	1	1	1	-	1
SR CUSTOMER SERVICE SPECIALIST	173	12	N	1	1	1	-	1
SR DELINQUENT ACCOUNTS SPEC	166	14	N	1	1	1	-	1

EMPLOYEE CLASSIFICATION REPORT FULL TIME (Benefit Eligible)				2025	2026			2027
JOB CLASSIFICATION	JOB#	GRD	O/T	Auth	Auth	Filled	Vacant	Request
				13	**13**	**12**	**1**	**13**
BUYER	195	12	N	1	1	1	-	1
GRANTS COORDINATOR	16	17	N	1	1	1	-	1
CONTRACTS COORDINATOR	18	18	N	1	1	1	-	1
ASSISTANT PURCHASING AGENT	194	15	N	1	1	1	-	1
PURCHASING AGENT	196	21	E	1	1	1	-	1
				5	**5**	**5**	**0**	**5**
NETWORK ADMINISTRATOR	210	19	N	4	4	4	-	4
				4	**4**	**4**	**0**	**4**
DIRECTOR OF CVB	818	23	E	1	1	-	1	1
PROJECTS COORDINATOR	817	14	N	2	2	2	-	2
				3	**3**	**2**	**1**	**3**
BUILDING CUSTODIAN	164	7	N	3	3	2	1	3
BUILDING MAINTENANCE WORKER PD	605	8	N	2	2	2	-	2
BUILDING MAINTENANCE WORKER	132	8	N	8	8	8	-	8
BUILDING MAINTENANCE TECHNICIAN	131	12	N	2	2	2	-	2
BUILDING MAINTENANCE SUPERVISOR	165	16	N	1		-	-	-
BUILDING MAINTENANCE SUPERINTENDENT	129	17	E	1	1	1	-	1
				17	**16**	**15**	**1**	**16**
CITY CLERK	112	50	E	1	1	1	-	1
RECORDS MANAGER	142	19	N	1	1	1	-	1
ASSISTANT RECORDS MANAGER	143	14	N	1	1	1	-	1
				3	**3**	**3**	**0**	**3**
CITY ADMINISTRATOR	118	99	E	1	1	1	-	1
EXEC ASSISTANT (CITY ADMIN)	117	16	N	1	1	-	1	1
RECEPTIONIST	150	12	N	1	1	1	-	1
OPERATIONS MANAGER	158	25	E	1	1	1	-	1
MARKETING & COMMUNICATION SPEC	14	18	N	1	1	1	-	1
PROJECTS ADMINISTRATOR	17	21	N	1	1	1	-	1
COMMUNITY ENGAGEMENT SPECIALIST	15	18	N	1	1	-	1	1

EMPLOYEE CLASSIFICATION REPORT FULL TIME (Benefit Eligible)				2025	2026			2027
JOB CLASSIFICATION	JOB#	GRD	O/T	Auth	Auth	Filled	Vacant	Request
SHELTER SUPERVISOR	23	15	N	1	1	1	-	1
				8	**8**	**6**	**2**	**8**
ACCOUNTANT	104	19	N	1	1	1	-	1
ACCOUNTING CLERK	108	9	N	1	1	1	-	1
ACCOUNTS PAYABLE TECHNICIAN	105	12	N	2	2	2	-	2
ASSISTANT FINANCE DIRECTOR	116	24	E	1	1	-	1	1
FINANCE DEPARTMENT DIRECTOR	99	50	E	1	1	1		1
STAFF ACCOUNTANT	148	18	N	1	1	1	-	1
PRINCIPAL ACCOUNTANT	101	22	E	1	1	1	-	1
				8	**8**	**7**	**1**	**8**
BENEFITS SPECIALIST	304	18	N	1	1	1	-	1
EMPLOYMENT AND BENEFITS MGR	303	22	E	1	1	1	-	1
EMPLOYMENT SPECIALIST	311	18	N	1	1	1	-	1
HUMAN RESOURCE DIRECTOR	302	50	E	1	1	1	-	1
HUMAN RESOURCES ASSISTANT	310	10	N	1		-	-	-
HR ADMINISTRATIVE TECHNICIAN	305	13	N	1	1	1	-	1
PAYROLL COORDINATOR	106	18	N	1	1	1	-	1
RISK MANAGER	330	20	E	1	1	1	-	1
				8	**7**	**7**	**0**	**7**
CENTRAL RECEIVING/WH SUPER	404	16	E	1	1	1	-	1
SR WAREHOUSE CLERK	411	11	N	1	1	1	-	1
WAREHOUSE CLERK	412	9	N	1	1	1	-	1
				3	**3**	**3**	**0**	**3**
AUTOMOTIVE SECRETARY	418	11	N	1	1	1	-	1
MECHANIC	425	14	N	6	6	5	1	6
MECHANIC-DIESEL & HEAVY EQUIP.	421	16	N	2	2	2	-	2
PARTS SPECIALIST	408	10	N	1	1	1	-	1
SERVICE WRITER	430	9	N	1	1	1	-	1
TIRE CHANGER/AUTO SERVICER	416	10	N	1	1	1	-	1
AUTOMOTIVE STOCK CLERK	417	10	N	1	1	1	-	1

EMPLOYEE CLASSIFICATION REPORT FULL TIME (Benefit Eligible)				2025	2026			2027
JOB CLASSIFICATION	JOB#	GRD	O/T	Auth	Auth	Filled	Vacant	Request
VEHICLE MAINT SUPERINTENDENT	431	19	E	1	1	1	-	1
WELDER (PW)	436	13	N	1	1	1	-	1
				15	**15**	**14**	**1**	**15**
ADMINISTRATIVE ASST (PW)	443	16	N	1	1	1	-	1
ADMINISTRATIVE SECRETARY (PWS)	446	10	N	1	1	1	-	1
SANITATION CUSTOMER SERVICE SPECIALIST	447	13	N	1	1	1	-	1
EQUIPMENT OPERATOR	461	10	N	6	6	6	-	6
FIELD OPERATIONS SUPERINTENDENT	484	19	E	1	1	1	-	1
HEAVY EQUIPMENT OPERATOR	459	12	N	2	2	2	-	2
PAINT & SIGN SHOP SUPERVISOR	463	17	N	1	1	1	-	1
PUBLIC WORKS DIRECTOR	465	50	E	1	1	1	-	1
PUBLIC WORKS MAINT WORKER I	452	8	N	11	11	11	-	11
PUBLIC WORKS MAINT WORKER II	453	9	N	3	3	3	-	3
PUBLIC WORKS MAINT WORKER III	454	11	N	2	2	2	-	2
ROADS/SIGNS PAINTER	455	10	N	1	1	1	-	1
PUBLIC WORKS SUPERVISOR (ST)	470	17	E	3	3	3	-	3
PW CREWLEADER (ASPHALT)	451	14	N	1	1	1	-	1
SIGN MARKINGS WORKER	469	9	N	2	2	2	-	2
STREET OPER SUPERINTENDENT	474	19	E	1	1	1	-	1
TRUCK DRIVER	456	10	N	1	1	1	-	1
				39	**39**	**39**	**0**	**39**
GROUNDS MAINTENANCE CREW LEAD	480	14	N	4	2	2	-	2
GROUNDS MAINTENANCE SUPERINTENDENT	485	19	E	1	1	1	-	1
GROUNDS MAINTENANCE WKR I	475	8	N	9	3	6	-	3
GROUNDS MAINTENANCE WKR II	477	9	N	3	3	2	1	3
GROUNDS MAINTENANCE WKR III	481	11	N	6	6	4	2	6
GROUNDS MAINTENANCE TECH	486	12	N	1		-	-	-
				24	**15**	**15**	**3**	**15**
STORMWATER SUPERINTENDENT STW	442	19	E	1	1	1	-	1
EQUIPMENT OPERATOR	461	10	N	2	2	2	-	2

EMPLOYEE CLASSIFICATION REPORT FULL TIME (Benefit Eligible)				2025	2026			2027
JOB CLASSIFICATION	JOB#	GRD	O/T	Auth	Auth	Filled	Vacant	Request
STORMWATER COMPLIANCE DEPT DIR	471	50	E	1	1	1	-	1
STORMWATER NSFR ACCOUNT COORD.	489	13	N	1	1	1	-	1
STORMWATER UTILITY TECHNICIAN	467	16	N	2	2	2	-	2
HEAVY EQUIPMENT OPERATOR	459	12	N	2	2	2	-	2
HEAVY EQUIP OPERATOR (STW)	497	12	N	2	2	2	-	2
MAINTENANCE WORKER II (STW)	494	9	N	4	4	4	-	4
MAINTENANCE WORKER III (STW)	493	11	N	2	2	2	-	2
PUBLIC WORKS SUPERVISOR (ST)	470	17	E	1	1	1	-	1
				18	**18**	**18**	**0**	**18**
ADMINISTRATIVE ASST (FIRE)	501	16	N	1	1	1	-	1
ASSISTANT CHIEF (PREVENTION)	505	22	N	1	1	1	-	1
ASSISTANT CHIEF (TRAINING)	504	22	N	1	1	1	-	1
FIRE CAPTAIN (PREVENTION)	523	20	N	1	1	1	-	1
FIRE & LIFE SAFETY EDUCATOR	514	16	N	1	1	1	-	1
FIRE CHIEF	519	50	E	1	1	1	-	1
FIRE DRIVER ENGINEER	515	16	N	28	28	28	-	28
FIRE INSPECTOR	522	16	N	2	2	2	-	2
FIRE LIEUTENANT	524	18	N	28	28	28	-	28
FIRE LIEUTENANT (PREVENTION)	509	18	N	1	1	-	1	1
FIREFIGHTER	520	14	N	65	65	57	8	65
DEPUTY FIRE CHIEF OF OP	527	24	E	1	1	1	-	1
TRAINING AND SAFETY OFFICER	528	20	N	3	3	3	-	3
LOGISTICS OFFICER	529	20	N	1	1	1	-	1
BATTALION CHIEF OF OPERATIONS	530	22	N	3	6	6	-	6
DEPUTY FIRE CHIEF (ADMIN)	531	24	N	1	1	1	-	1
FIRE CAPTAIN (SUPPRESSION)	532	20	N	3		-	-	-
				142	**142**	**133**	**9**	**142**
ADMINISTRATIVE ASSISTANT (PD)	671	16	N	1	1	1	-	1
ADMINISTRATIVE SECRETARY (PD)	619	10	N	6	6	6	-	6
ASSISTANT POLICE CHIEF	603	610	E	1	1	1	-	1

EMPLOYEE CLASSIFICATION REPORT FULL TIME (Benefit Eligible)				2025	2026			2027
JOB CLASSIFICATION	JOB#	GRD	O/T	Auth	Auth	Filled	Vacant	Request
CRIME SCENE INVESTIGATOR	624	15	N	3	3	3	-	3
CRIMINALIST	622	16	N	2	2	1	1	2
DETECTIVE	630	603	N	16	16	14	2	16
TERMINAL AGENCY COORDINATOR	653	12	N	1	1	1	-	1
POLICE CAPTAIN	628	608	N	3	3	3	-	3
POLICE CHIEF	629	50	E	1	1	1	-	1
POLICE LIEUTENANT	631	606	N	10	10	10	-	10
POLICE OFFICER	633	602	N	79	79	63	16	79
POLICE RECORDS MANAGER	600	15	N	1	1	1	-	1
POLICE SERGEANT	635	605	N	22	22	22	-	22
PROPERTY CUSTODIAN (PD)	637	10	N	1	1	1	-	1
FORENSIC COMPUTER SPECIALIST	643	603	N	1	1	-	1	1
QUALITY ASSURANCE MANAGER	646	16	N	1	1	1	-	1
RECORDS TECHNICIAN	616	9	N	10	10	10	-	10
TRANSPORT OFFICER	604	11	N	8	8	7	1	8
POLICE MAJOR	632	609	E	1	1	1	-	1
CODE ENFORCEMENT OFFICIAL	845	14	N	8	8	8	-	8
CITY MARSHALL/COMPLIANCE ENFORCEMENT	842	20	E	1	1	1	-	1
				177	**177**	**156**	**21**	**177**
ANIMAL CONTROL OFFICER	675	14	N	5	5	5	-	5
ANIMAL CONTROL SUPERVISOR	688	18	N	1	1	1	-	1
				6	**6**	**6**	**0**	**6**
ADMIN CLERK/COURT	618	9	N	2	2	2	-	**2**
ASSISTANT CLERK OF COURT	601	12	N	1	1	1	-	1
CLERK OF MUNICIPAL COURT	611	19	N	1	1	1	-	1
RECORDS TECH/COURT	647	9	N	1	1	1	-	1
				5	**5**	**5**	**0**	**5**
ADMINISTRATIVE ASSISTANT (REC)	737	16	N	1	1	1	-	1
ADMINISTRATIVE CLERK (REC)	752	9	N	1	1	1	-	1
ADMINISTRATIVE SECRETARY (REC)	734	10	N	3	3	3	-	3

EMPLOYEE CLASSIFICATION REPORT FULL TIME (Benefit Eligible)				2025	2026			2027
JOB CLASSIFICATION	JOB#	GRD	O/T	Auth	Auth	Filled	Vacant	Request
ASSIST DIRECTOR OF RECREATION	713	22	E	1	1	-	1	1
GOLF OPER MGR/ASST GOLF PROFESSIONAL	3	16	E	1	1	1	-	1
CERAMICS INSTRUCTOR	708	12	N	1	1	1	-	1
DIRECTOR OF RECREATION	714	50	E	1	-	-	-	-
EVENT MARKETING COORDINATOR	703	14	N	1	1	1	-	1
PROGRAMS ADMINISTRATOR	716	22	E	1	1	1	-	1
ATHLETIC PROGRAMS ADMINISTRATOR	717	22	E	1	1	1	-	1
ATHLETIC PROGRAMS COORDINATOR	718	21	E	1	1	1	-	1
PROGRAM SPECIALIST	712	16	N	4	4	4	-	4
GOLF COURSE GROUNDS SUPERINTENDENT	19	18	E	1	1	-	1	1
SENIOR CITIZEN PROGRAM SPECIALIST	719	17	E	1	1	1	-	1
GOLF SHOP ATTENDANT	721	10	N	1	1	1	-	1
GM TECHNICIAN (REC)	9	12	N	1	1	1	-	1
GM WORKER I (REC)	10	8	N	3	3	3	-	3
GM WORKER II (REC)	11	9	N	1	1	1	-	1
GM WORKER III (REC)	12	11	N	2	2	2	-	2
GROUNDS MAINTENANCE CREW LEADER	13	14	N	2	2	2	-	2
MAINTENANCE SUPERVISOR (REC)	709	16	N	1	1	1	-	1
DIRECTOR OF DEPT OF REC, PARKS, AND CULT	722	50	E	1	1	1	-	1
				31	**30**	**28**	**2**	**30**
ADMINISTRATIVE SECRETARY (B/I)	811	10	N	1	1	1	-	1
ADMINISTRATIVE ASSISTANT	828	16	N	1	1	1	-	1
BUILDING & INSPECTIONS DIR	805	50	E	1	1	-	1	1
ASST SURVEYOR/GIS TECH	806	16	N	1	1	1	-	1
BUILDING INSPECTOR	807	16	N	3	3	3	-	3
BUILDING OFFICIAL	808	21	E	1	1	1	-	1
CITY ENGINEER	813	50	E	1	1	-	1	1
CODE ENFORCEMENT (STW)	472	14	N	1	1	-	1	1
ENGINEER - PLAN REVIEW	804	21	E	2	2	2	-	2
ENGINEERING INSPECTOR	803	20	E	1	1	1	-	1

EMPLOYEE CLASSIFICATION REPORT FULL TIME (Benefit Eligible)				2025	2026			2027
JOB CLASSIFICATION	JOB#	GRD	O/T	Auth	Auth	Filled	Vacant	Request
PLANNING & ZONING MANAGER	821	21	E	1	1	1	-	1
SURVEYOR	960	18	E	1	1	-	1	1
TRAFFIC SIGNAL ANALYST	829	18	N	2	2	2	-	2
TRAFFIC PLANNER	832	21	E	1	1	1	-	1
UTILITIES ENGINEER	932	23	E	1	1	1	-	1
UTILITIES INSPECTOR	967	16	N	2	2	1	1	2
ZONING ASSISTANT	851	15	N	1	1	1	-	1
ASST DIRECTOR OF B&I	823	24	E	1	1	1	-	1
				23	**23**	**18**	**5**	**23**
ADMINISTRATIVE ASSISTANT (UT)	959	16	N	1	1	1	-	1
UTILITY ASSISTANT	954	10	N	1	1	1	-	1
ASSISTANT UTILITY DIRECTOR	970	24	E	1	1	1	-	1
DAMAGE PREVENTION SPEC SUPER	941	17	N	1	1	1	-	1
EQUIPMENT OPERATOR (SEWER)	912	10	N	3	3	3	-	3
EQUIPMENT OPERATOR (WATER)	913	10	N	3	3	2	1	3
HEAVY EQUIPMENT OPERATOR (WTR)	914	12	N	1	2	1	1	2
HEAVY EQUIPMENT OPERATOR SEWER	935	12	N	1	1	0	1	1
METER MAINTENANCE LEADER	945	15	N	1	1	1	-	1
METER MAINTENANCE SUPERVISOR	934	17	N	1	1	1	-	1
METER MAINTENANCE TECHNICIAN	937	12	N	3	3	3	-	3
METER READER	940	9	N	4	4	4	-	4
POLLUTION CONTROL COORDINATOR	927	16	E	1	-	-	-	-
POLLUTION CONTROL TECHNICIAN	946	14	N	1	-	-	-	-
RODDER OPERATOR (SEWER)	950	11	N	4	4	4	-	4
RODDER SERVICE CREWLEADER	952	15	N	1	1	1	-	1
UT MAINT CREWLEADER (SEWER)	908	15	N	4	4	4	-	4
UT MAINT CREWLEADER (WATER)	909	15	N	5	6	5	1	6
UT MAINT SUPERVISOR (SEWER)	930	19	E	1	1	1	-	1
UT MAINT SUPERVISOR (WATER)	924	19	E	1	1	1	-	1
UT MAINT WORKER I (SEWER)	916	8	N	2	2	2	-	2

EMPLOYEE CLASSIFICATION REPORT FULL TIME (Benefit Eligible)				2025	2026			2027
JOB CLASSIFICATION	JOB#	GRD	O/T	Auth	Auth	Filled	Vacant	Request
UT MAINT WORKER I (WATER)	917	8	N	4	4	4	-	4
UT MAINT WORKER II (SEWER)	926	9	N	3	3	3	-	3
UT MAINT WORKER II (WATER)	918	9	N	2	2	1	1	2
UT MAINT WORKER III (SEWER)	920	11	N	2	2	2	-	2
UT MAINT WORKER III (WATER)	921	11	N	2	2	2	-	2
UTILITIES DIRECTOR	969	50	E	1	1	1	-	1
UTILITIES LOCATOR	962	14	N	2	2	2	-	2
UTILITIES OPERATIONS SUPER	906	23	E	1	1	1	-	1
UTILITIES SERVICER	968	10	N	7	7	6	1	7
ASST UT MAINT SUPERVISOR (WATER)	947	16	N	-	1	-	1	1
ASST UT MAINT SUPERVISOR (SEWER)	948	16	N	-	1	-	1	1
UTILITY LOCATE CREWLEADER	977	16	N	1		-	-	-
				66	**67**	**59**	**8**	**67**
COMPLIANCE TRAINING OFFICER	971	17	N	1		-	-	-
UT CUST SERVICE SPECIALIST	979	13	N	1	1	1	-	1
ADMIN SEC UTILITY MAINTENANCE	980	10	N	2	2	2	-	2
				4	**3**	**3**	**0**	**3**
ADMINISTRATIVE CLERK (CD)	835	9	N	1		-	-	-
ADMIN SECRETARY (CD)	836	10	N	1	1	1	-	1
ASST DIRECTOR TO COMM/ECON DEV	863	24	E	1	1	1	-	1
COMMUNITY & ECON DEV DIRECTOR	862	50	E	1	1	1	-	1
KEEP W R BEAUTIFUL MANAGER	815	17	E	1	1	1	-	1
PROJECT MANAGER	865	20	N	1	1	1	-	1
PROGRAM COORDINATOR	866	15	N	1	1	1	-	1
				7	**6**	**6**	**0**	**6**
				650	**636**	**580**	**59**	**636**

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	$ 1,178,533

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
	$ 1,605,000	$ 463,560	$ 2,068,560

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
	$ 20,255,000	$ 6,247,675	$ 26,502,675

Water & Sewer Revenue Bonds

SERIES 2020

YEAR OF MATURITY	BONDS OUTSTANDING	INTEREST RATE	INTEREST
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
	$ 20,355,000		$ 11,921,800

SERIES 2022

YEAR OF MATURITY	BONDS OUTSTANDING	INTEREST RATE	INTEREST
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
	$ 15,700,000	4.00%	$ 1,596,629

Computation of Legal Debt Margin

	June 30,				
	2022	**2023**	**2024**	**2025**	**2026**
Assessed Value	$ 1,911,943,368	$ 2,211,555,536	$ 2,466,554,104	$ 2,834,258,724	$ 3,332,743,149
Legal Debt Margin					
Debt limit (10% of assessed value)	$ 191,194,337	$ 221,155,554	$ 246,655,410	$ 283,425,872	$ 333,274,315
Debt applicable to limit:					
General obligation bonds	$ -	$ -	$ -	$ -	$ -
Less: Amount reserved for repayment of general obligation debt	$ -	$ -	$ -	$ -	$ -
Total debt applicable to limit	$ -	$ -	$ -	$ -	$ -
Legal Debt Margin	$ 191,194,337	$ 221,155,554	$ 246,655,410	$ 283,425,872	$ 333,274,315
Total net debt applicable to the limit as a % of the debt limit	0.00%	0.00%	0.00%	0.00%	0.00%

FUND 10 GENERAL FUND
FUNCTION 1000 GENERAL GOVERNMENT
ACTIVITY 1310 Executive -Mayors Office

City of Warner Robins, GA

ALL FUNDS

Working File ***ALL EXPENDITURES ***

Year-over-Year Expenditures Comparison & Draft Recommended Budget

FY 2026 and FY 2027

													2.5%	2.5%
Budget Center	Function	Fund	Dep	Activity	B	Description	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 YTD Actuals 3/31 w/encumb	FY26 Proj Actuals	Original FY 2026 Budget	FY2027 Requested Budget	*LINKED* FY2027 Proposed Recommended Budget
Mayor's Office	General	10	1	1310	#	SALARIES-FULL TIME	$ 169,773	$ 153,965	$ 188,262	$ 211,308	$ 211,064	$ 153,255	$ 184,145	$ 203,684	$ 207,800	$ 207,800
Mayor's Office	General	10	1	1310	#	SALARIES-OVER TIME	$ 392	$ 1,509	$ 1,192	$ 516	$ 1,022	$ 360	$ 481	$ 2,500	$ 2,575	$ 2,575
Mayor's Office	General	10	1	1310	#	FICA	$ 12,284	$ 11,216	$ 13,494	$ 14,897	$ 15,316	$ 11,091	$ 14,788	$ 15,773	$ 16,094	$ 16,094
Mayor's Office	General	10	1	1310	#	GROUP HEALTH INSURANCE	$ 84,820	$ 49,877	$ 81,040	$ 127,650	$ 62,350	$ 56,250	$ 75,000	$ 68,361	$ 66,253	$ 66,253
Mayor's Office	General	10	1	1310	#	RETIREMENT	$ 11,112	$ 11,570	$ 12,168	$ 12,168	$ 21,096	$ 15,822	$ 12,168	$ 28,128	$ 37,000	$ 37,000
Mayor's Office	General	10	1	1310	#	PROFESSIONAL SERVICES	$ -	$ 10,000	$ 92,402	$ 90,000	$ 19,733	$ 12,977	$ 15,000	$ 35,000	$ 35,000	$ 35,000
Mayor's Office	General	10	1	1310	#	REP & MAINT BY VDR-VEHICLES	$ 376	$ 1,021	$ 275	$ 2,897	$ 1,254	$ 1,254	$ 1,673	$ 3,000	$ 3,000	$ 3,000
Mayor's Office	General	10	1	1310	#	POSTAGE	$ 246	$ 32	$ 39	$ 194	$ 180	$ 159	$ 213	$ 200	$ 250	$ 250
Mayor's Office	General	10	1	1310	#	TELEPHONE	$ 2,787	$ 2,159	$ 2,206	$ 1,097	$ 2,590	$ 1,929	$ 2,572	$ 3,000	$ 3,000	$ 3,000
Mayor's Office	General	10	1	1310	#	ADVERTISING/CITY PROMOTIO	$ 6,605	$ 5,523	$ 7,163	$ 360	$ -	$ -	$ -	$ -	$ -	$ -
Mayor's Office	General	10	1	1310	#	TRAVEL & BUS MEETING EXP	$ 4,584	$ 16,460	$ 26,460	$ 47,281	$ 41,316	$ 22,956	$ 30,608	$ 35,000	$ 35,000	$ 35,000
Mayor's Office	General	10	1	1310	#	DUES & MEMBERSHIPS	$ -	$ -	$ -	$ 5,269	$ 3,644	$ 3,394	$ 4,525	$ 7,000	$ 12,000	$ 12,000
Mayor's Office	General	10	1	1310	#	OFFICE SUPPLIES	$ 1,084	$ 1,302	$ 1,664	$ 1,321	$ 1,621	$ 979	$ 1,305	$ 2,000	$ 2,000	$ 2,000
Mayor's Office	General	10	1	1310	#	GAS/DIESEL/OIL/GREASE	$ 2,183	$ 3,309	$ 2,340	$ 1,015	$ 440	$ 263	$ 351	r	$ 4,500	$ 4,500
Mayor's Office	General	10	1	1310	#	EXECUTIVE SUPPLY & EXPENSE	$ 4,975	$ 5,131	$ 8,063	$ 6,551	$ 8,759	$ 5,456	$ 7,275	$ 10,000	$ 10,000	$ 10,000
Mayor's Office	General	10	1	1310	#	SUBSCRIPTIONS/PUBLICATIONS	$ 3,420	$ 2,059	$ 2,027	$ -	$ 72	$ 72	$ 96	$ 2,000	$ 1,500	$ 1,500
Mayor's Office	General	10	1	1310	#	VEHICLES				$ -	$ -	$ -	$ -	$ -	$ -	$ -
Mayor's Office	General	10	1	1310	#	FURNITURE & FIXTURES	$ 4,600	$ 6,059	$ -	$ -	$ 2,193	$ 1,305	$ 1,740	$ 5,000	$ 5,000	$ 5,000
							$ 309,242	$ 281,192	$ 438,795	$ 522,523	$ 392,651	$ 287,524	$ 351,939	$ 420,646	$ 440,972	$ 440,972

FUND 10 GENERAL FUND

FUNCTION 1000 General Government

ACTIVITY 1110 Legislative - City Council

DEPARTMENT 01

Acct #	New Org	New Object	Account Name	FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Adopted FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
51003	1001110	511200	Salaries- part time-Council Members	$60,001	$60,000	$60,231	$90,000	$123,000	$33,000	36.67%
51012	1001110	512900	Vehicle Allowance	20,400	20,400	20,479	20,400	20,400	0	0.00%
51201	1001110	512200	FICA	5,634	6,151	5,650	8,446	10,970	2,525	29.89%
51202	1001110	512100	Group Health	255,300	150,000	124,700	136,722	132,506	(4,216)	-3.08%
51203	1001110	512400	Retirement	3,600	3,600	3,600	3,600	3,600	0	0.00%
52312	1001110	523200	Telephone	5,190	6,300	4,997	6,300	5,500	(800)	-12.70%
52331	1001110	523400	Printing	0	200	0	200	100	(100)	-50.00%
52341	1001110	523500	Travel & Business Mtg	41,410	60,000	40,214	45,000	40,000	(5,000)	-11.11%
53371	1001110	531700	Other Supplies	406	1,000	805	5,000	3,500	(1,500)	-30.00%
			Total Expenditures	**$391,941**	**$307,651**	**$260,677**	**$315,668**	**$339,576**	**$23,909**	**7.57%**

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

Department 01

Acct #	New Org	New Object	Account Name	FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Adopted FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
51001	1001310	511100	Salaries- full time	$211,308	$202,280	$211,064	$196,184	$207,800	$11,616	5.92%
51001	1001310	512900	Special Duties Stipends	0	7,500	0	7,500	0	(7,500)	0.00%
51002	1001310	511300	Salaries- over time	516	2,000	1,022	2,500	2,575	75	3.00%
51201	1001310	512200	FICA	14,897	16,201	15,316	15,773	16,094	321	2.03%
51202	1001310	512100	Group Health	127,650	75,000	62,350	68,361	66,253	(2,108)	-3.08%
51203	1001310	512400	Retirement	12,168	21,098	21,096	28,128	37,000	8,872	31.54%
52021	1001310	521200	Professional Services	90,000	120,000	19,733	35,000	35,000	0	0.00%
52141	1001310	522200	Repairs & maint by vdr- Vehicles	2,897	3,000	1,254	3,000	3,000	0	0.00%
52311	1001310	523200	Postage	194	150	180	200	250	50	25.00%
52312	1001310	523200	Telephone	1,097	2,640	2,590	3,000	3,000	0	0.00%
52321	1001310	523300	Advertising/City Promotions	360	0	0	0	0	0	0.00%
52341	1001310	523500	Travel & Business Mtg /Roundtable	47,281	32,000	41,316	35,000	35,000	0	0.00%
52351	1001310	523600	Dues & Memberships	5,269	7,000	3,644	7,000	12,000	5,000	71.43%
53001	1001310	531100	Office Supplies	1,321	2,000	1,621	2,000	2,000	0	0.00%
53261	1001310	531270	Gas/Diesel/Oil/Grease	1,015	3,000	440	3,000	4,500	1,500	50.00%
53302	1001310	531700	Executive Supply & Expense	6,551	10,000	8,759	10,000	10,000	0	0.00%
53311	1001310	531400	Subscriptions & Publications	0	2,000	72	2,000	1,500	(500)	-25.00%
54123	1001310	542200	Vehicles	0	0	0	0	0	0	0.00%
54124	1001310	542300	Furniture & Fixtures	0	5,000	2,193	5,000	5,000	0	0.00%
			Total Expenditures	**$522,523**	**$510,869**	**$392,651**	**$423,646**	**$440,972**	**$17,326**	**4.09%**

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

Department 01

Acct #	New Org	New Object	Account Name	FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Adopted FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
51001	1001320	511100	Salaries- full time	$274,195	$395,423	$470,654	$727,362	$663,998	($63,364)	-8.71%
51002	1001320	511300	Salaries-overtime	377	0	898	1,000	1,030	30	3.00%
51003	1001320	511200	Salaries- part time	11,595	0	300	0	0	0	0.00%
51012	1001320	512900	Vehicle Allowance	0	0	4,874	3,600	7,200	3,600	150.00%
51201	1001320	512200	FICA	21,431	30,250	35,745	55,995	51,425	(4,570)	-8.16%
51202	1001320	512100	Group Health	247,850	125,000	95,490	227,870	198,759	(29,111)	-12.78%
51203	1001320	512400	Retirement	0	59,253	59,256	118,000	153,000	35,000	29.66%
51205	1001320	512700	Worker's compensation	0	0	0	0	0	0	0.00%
52021	1001320	521200	Professional Services	279,438	300,000	189,188	175,000	100,000	(75,000)	-42.86%
52141	1001320	522200	Rep & Maint by Vndr-Vehicle	21	1,000	1,716	2,500	2,500	0	0.00%
52143	1001320	522200	Rep & Maint by Vndr-Office Equ	923	1,000	949	1,000	1,000	0	0.00%
52300	1001320	523100	Citizen Engagement	0	0	0	75,000	50,000	(25,000)	150.00%
52311	1001320	523200	Postage	5	100	11	100	100	0	0.00%
52312	1001320	523200	Telephone	2,471	2,500	2,946	4,000	4,000	0	0.00%
52321	1001320	523300	Advertising/City Promotions	0	0	0	50,000	75,000	25,000	50.00%
52331	1001320	523400	PRINTING	0	0	0	35,000	35,000	0	0.00%
52341	1001320	523500	Travel & Business Meetings	5,939	7,500	8,824	15,000	15,000	0	0.00%
52351	1001320	523600	Dues & memberships/Internship Program	0	5,000	3,198	3,000	3,000	0	0.00%
52361	1001320	523700	Training & Employ Devel	0	0	0	6,000	6,000	0	0.00%
53001	1001320	531100	Office Supplies	1,359	2,500	1,803	2,000	2,000	0	0.00%
53261	1001320	531270	Gas/Diesel/Oil/Grease	0	2,000	1,054	1,500	2,500	1,000	166.67%
53302	1001320	531700	Executive Supply & Expense	228,862	250,000	22,219	71,550	50,000	(21,550)	-30.12%
53371	1001320	531700	Other Supplies/Teambuilding Events	669	30,000	810	2,500	15,000	12,500	500.00%
54124	1001320	542300	Furniture & Fixtures	0	0	0	0	0	0	0.00%
			Total Expenditures	**$1,075,135**	**$1,211,526**	**$899,935**	**$1,577,977**	**$1,436,512**	**($141,465)**	**-8.96%**

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

DEPARTMENT 01

Acct #	New Org	New Object	Account Name	FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Adopted FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
51001	1001330	511100	Salaries- full time	$97,342	$100,527	$100,457	$100,297	$110,356	$10,059	10.03%
51012	1001330	512900	Vehicle Allowance	7,132	3,600	3,614	3,600	3,600	0	0.00%
51201	1001330	512200	FICA	8,451	7,966	8,409	7,948	8,718	770	9.68%
51202	1001330	512100	Group Health	77,650	25,000	12,350	22,787	22,084	(703)	-3.09%
51203	1001330	512400	Retirement	14,221	10,485	10,488	13,822	18,000	4,178	30.23%
51205	1001330	512700	Worker's compensation	0	0	0	0	0	0	0.00%
52021	1001330	521200	Professional Services	0	0	0	10,000	10,000	0	0.00%
52312	1001330	523200	Telephone	1,668	1,800	1,543	1,800	1,800	0	0.00%
52321	1001330	523300	Advertising/City Promotions	17,789	15,000	5,903	6,000	10,000	4,000	66.67%
52341	1001330	523500	Travel & Business Mtg	4,987	7,000	5,209	7,000	7,000	0	0.00%
52351	1001330	523600	Dues & memberships	140	250	140	250	250	0	0.00%
53001	1001330	531100	Office Supplies	495	500	265	500	500	0	0.00%
52361	1001330	523700	Training & Employ Devel	11	1,000	240	0	0	0	100.00%
53311	1001330	531400	Subscriptions & Publications	0	0	0	0	0	0	0.00%
54121	1001330	542100	Machinery & Equipment	0	0	0	0	0	0	0.00%
54124	1001330	542300	Furniture & Fixtures	0	0	0	0	0	0	0.00%
			Total Expenditures	**$229,885**	**$173,128**	**$148,617**	**$174,004**	**$192,308**	**$18,304**	**10.52%**

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

Department 01

Acct #	New Org	New Object	Account Name	FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Adopted FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
51001	1001340	511100	Salaries- full time	$209,722	$213,485	$186,688	$0	$208,827	$208,827	100.00%
51012	1001340	512900	Vehicle Allowance	0	3,600	0	0	0	0	100.00%
51201	1001340	512200	FICA	15,820	16,607	14,101	0	15,975	15,975	100.00%
51202	1001340	512100	Group Health	85,100	50,000	41,502	0	22,084	22,084	100.00%
51203	1001340	512400	Retirement	0	22,266	22,272	0	0	0	100.00%
51205	1001340	512700	Worker's compensation	0	0	0	0	0	0	0.00%
52143	1001340	522200	Rep & Maint by Vndr-Office Equ	0	1,000	0	0	0	0	100.00%
52312	1001340	523200	Telephone	1,966	2,800	1,680	0	0	0	100.00%
52341	1001340	523500	Travel & Business Meetings	909	5,000	3,819	0	0	0	100.00%
52351	1001340	523600	Dues & memberships	550	500	350	0	0	0	100.00%
52361	1001340	523700	Training & Employ Devel	3,106	5,000	2,757	0	0	0	100.00%
53001	1001340	531100	Office Supplies	154	350	183	0	0	0	100.00%
53302	1001340	531700	Executive Supply & Expense	1,286	2,150	1,325	0	0	0	100.00%
53371	1001340	531700	Other Supplies	2,243	5,000	4,057	0	0	0	100.00%
54124	1001340	542300	Furniture & Fixtures	140	1,000	589	0	0	0	100.00%
			Total Expenditures	**$320,995**	**$328,758**	**$279,324**	**$0**	**$246,886**	**$246,886**	**100.00%**

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

DEPARTMENT 01

Acct #	New Org	New Object	Account Name	FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Adopted FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
51003	1001400	511200	Salaries-Part time	$0	$0	$0	$0	$0	$0	0.00%
51004	1001400	511200	Salaries-Temp Labor w/Fica	0	0	0	8,500	0	(8,500)	-100.00%
51201	1001400	512200	FICA	0	0	0	650	0	(650)	-100.00%
52021	1001400	521200	Professional Services	0	0	0	20,500	0	(20,500)	-100.00%
52311	1001400	523200	Postage	0	0	0	250	0	(250)	-100.00%
52381	1001400	523850	Contract Labor	37,495	0	0	23,000	0	(23,000)	-100.00%
53371	1001400	531700	Other Supplies	3,466	0	0	6,800	0	(6,800)	-100.00%
57200	1001400		Payments to Other Agencies	0	0	0	0	0	0	0.00%
			Total Expenditures	**$40,961**	**$0**	**$0**	**$59,700**	**$0**	**($59,700)**	**-100.00%**

Fund 10 GENERAL FUND
Function 1000 General Government
Activity 1512 Finance

DEPARTMENT 01

Acct #	New Org	New Object	Account Name	FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Adopted FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
51001	1001512	511100	Salaries- full time	$306,541	$484,740	$325,809	$644,774	$654,368	$9,594	1.49%
51002	1001512	511300	Salaries- overtime	0	0	203	0	0	0	0.00%
51003	1001512	511200	Salaries- part time	0	0	0	0	0	0	0.00%
51012	1001512	512900	Vehicle Allowance	0	3,600	0	3,600	3,600	0	0.00%
51201	1001512	512200	FICA	24,562	37,358	25,921	46,629	50,059	3,430	7.36%
51202	1001512	512100	Group Health	340,397	200,000	166,271	182,296	176,674	(5,622)	-3.08%
51203	1001512	512400	Retirement	53,655	58,241	58,236	93,577	122,000	28,423	30.37%
51204	1001512	512600	Unemployment	0	5,000	0	5,000	5,150	150	3.00%
51205	1001512	512700	Worker's compensation	0	0	0	0	0	0	0.00%
52021	1001512	521200	Professional Services	68,923	205,000	161,185	217,000	228,000	11,000	5.07%
52022	1001512	521200	Professional Services-Audit Fees	151,220	175,000	84,276	165,000	175,000	10,000	6.06%
52022	1001512	521200	Professional Serv-Internal Auditor	0	0	0	0	0	0	0.00%
52143	1001512	522200	Repairs & maint by vdr-Office Equip	1,079	1,800	1,669	1,800	1,800	0	0.00%
52311	1001512	523200	Postage	3,140	3,300	3,378	3,300	3,600	300	9.09%
52312	1001512	523200	Telephone	1,216	2,025	1,553	2,025	2,025	0	0.00%
52341	1001512	523500	Travel & business mtg	1,882	3,500	2,176	3,500	3,500	0	0.00%
52351	1001512	523600	Dues & memberships	405	1,000	540	1,000	1,000	0	0.00%
52361	1001512	523700	Training & Employee Development	10,435	14,000	17,235	10,000	10,000	0	0.00%
52381	1001512	523850	Contract Labor	0	0	0	0	0	0	0.00%
52395	1001512	523600	Bank Service Charges	47,121	75,000	86,394	75,000	115,100	40,100	53.47%
53001	1001512	531100	Office supplies	2,369	3,000	3,754	3,500	4,000	500	14.29%
53371	1001512	531700	Other Supplies	289	500	1,136	750	800	50	6.67%
53602	1001512	531701	Over & Short	0	0	0	0	0	0	0.00%
54124	1001512	542300	Furniture & Fixtures	0	0	0	0	0	0	0.00%
54126	1001512	542500	Office Equipment	0	0	0	0	0	0	0.00%
57201	1001512	552110	IRS Penalties	155	3,000	480	3,000	3,000	0	0.00%
57202	1001512	552120	GDOR Penalty & Int	726	1,000	10,046	1,000	1,000	0	0.00%
58101	1001512	581100	Debt Svc-2018 Bond Issue	0	1,178,750	0	1,302,375	1,306,125	3,750	0.29%
58230	1001512	582300	Other Interest Expense	0	0	0	0	0	0	0.00%
			Total Expenditures	**$1,014,115**	**$2,455,814**	**$950,263**	**$2,765,126**	**$2,866,801**	**$101,675**	**3.68%**

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

DEPARTMENT 01

Acct #	New Org	New Object	Account Name	FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Adopted FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
51001	1001514	511100	Salaries- full time	$223,272	$252,917	$146,959	$241,055	$478,912	$237,857	98.67%
51002	1001514	511300	Salaries- overtime	305	0	0	0	0	0	0.00%
51003	1001514	511200	Salaries- Part Time	0	0	927	0	0	0	0.00%
51004	1001514	511200	Temporary Salaries	0	0	0	0	0	0	0.00%
51201	1001514	512200	FICA	17,113	19,348	11,076	18,441	36,637	18,196	98.67%
51202	1001514	512100	Group Health	187,750	125,000	103,920	113,935	110,421	(3,514)	-3.08%
51203	1001514	512400	Retirement	22,884	26,379	26,376	33,582	44,000	10,418	31.02%
51205	1001514	512700	Worker's compensation	0	0	0	0	0	0	0.00%
52021	1001514	521200	Professional Services	53,456	40,000	44,819	30,000	35,000	5,000	16.67%
52143	1001514	522200	Repairs & maint by vdr-Office Equip	1,458	2,000	1,503	1,500	1,700	200	13.33%
52311	1001514	523200	Postage	10,206	7,500	4,975	6,500	6,500	0	0.00%
52312	1001514	523200	Telephone	553	500	452	500	500	0	0.00%
52321	1001514	523300	Advertising/City Promotions	3,784	4,000	2,572	3,000	4,000	1,000	33.33%
52331	1001514	523400	Printing	0	0	0	0	0	0	0.00%
52341	1001514	523500	Travel & business mtg	4,050	5,000	3,941	2,500	4,000	1,500	60.00%
52351	1001514	523600	Dues & memberships	0	400	0	0	100	100	100.00%
52361	1001514	523700	Training & Employee Development	1,694	4,000	0	2,000	2,000	0	0.00%
53001	1001514	531100	Office supplies	4,232	4,500	4,945	4,500	4,500	0	0.00%
53602	1001514	531701	Over & Short	(1,776)	0	(1,483)	0	0	0	0.00%
54121	1001514	542100	Machinery & Equipment	0	0	0	0	3,000	3,000	100.00%
54123	1001514	542200	Vehicles	0	0	0	0	0	0	0.00%
54124	1001514	542300	Furniture & Fixtures	0	0	0	0	0	0	0.00%
54126	1001514	542500	Office equipment	0	0	0	0	0	0	0.00%
58108	1001514	581200	Lease Payments-Office Equipment	847	4,500	4,813	4,500	4,680	180	3.99%
			Total Expenditures	**$529,828**	**$496,044**	**$355,793**	**$462,013**	**$735,950**	**$273,937**	**59.29%**

Fund 10 GENERAL FUND
Function 1000 General Government
Activity 1517 Purchasing

DEPARTMENT 01

Acct #	New Org	New Object	Account Name	FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Adopted FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
51001	1001517	511100	Salaries- full time	$222,445	$267,566	$263,574	$312,493	$307,810	($4,683)	-1.50%
51012	1001517	512900	Vehicle Allowance	0	0	0	0	0	0	0.00%
51201	1001517	512200	FICA	16,610	20,469	19,705	23,906	23,547	(358)	-1.50%
51202	1001517	512100	Group Health	137,750	100,000	78,920	113,935	110,421	(3,514)	-3.08%
51203	1001517	512400	Retirement	15,310	31,288	31,284	42,378	55,000	12,622	29.78%
51205	1001517	512700	Worker's compensation	0	0	0	0	0	0	0.00%
52143	1001517	522200	Repairs & maint by vdr-Office Equip	5,828	5,000	5,967	5,000	6,000	1,000	20.00%
52311	1001517	523200	Postage	5	200	147	300	200	(100)	-33.33%
52312	1001517	523200	Telephone	1,942	5,000	1,842	3,000	1,300	(1,700)	-56.67%
52321	1001517	523300	Advertising/City Promotions	340	500	580	600	2,000	1,400	233.33%
52331	1001517	523400	Printing	0	0	0	0	0	0	0.00%
52341	1001517	523500	Travel & business mtg	1,135	2,000	1,041	0	5,000	5,000	100.00%
52351	1001517	523600	Dues & memberships	580	800	570	800	700	(100)	-12.50%
52361	1001517	523700	Training & employee development	4,551	15,000	4,326	0	5,000	5,000	100.00%
53001	1001517	531100	Office supplies	910	1,300	1,061	1,000	1,000	0	0.00%
53311	1001517	531400	Subscriptions & publications	88	100	88	0	0	0	0.00%
53371	1001517	531700	Other supplies	658	2,000	1,932	1,500	2,000	500	175.00%
54126	1001517	542500	Office Equipment	0	0	0	0	0	0	0.00%
			Total Expenditures	**$408,154**	**$451,223**	**$411,036**	**$504,912**	**$519,978**	**$15,067**	**2.98%**

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

DEPARTMENT 04

Acct #	New Org	New Object	Account Name	FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Adopted FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
51001	1001519	511100	Salaries- full time	$140,592	$153,329	$148,581	$149,759	$153,580	$3,821	2.55%
51002	1001519	511300	Salaries- overtime	1,042	0	7,465	5,235	$5,392	157	197.08%
51003	1001519	511200	Salaries- part time	0	0	0	0	$11,248	11,248	100.00%
51011	1001519	511301	Salaries- on call pay	10,920	10,920	10,962	10,920	$13,022	2,102	19.25%
51201	1001519	512200	FICA	11,378	12,565	12,509	12,692	$66,253	53,561	421.99%
51202	1001519	512100	Group Health	127,650	75,000	62,350	68,361	$27,000	(41,361)	-60.50%
51203	1001519	512400	Retirement	17,718	15,992	15,996	20,801	$0	(20,801)	-100.00%
51205	1001519	512700	Worker's compensation	0	0	0	0	$0	0	0.00%
52139	1001519	522200	Repairs & maint by vdr- Grounds	0	0	0	0	$5,000	5,000	100.00%
52140	1001519	522200	Repairs & maint by vdr- Buildings	228	500	228	920	$200	(720)	-78.26%
52143	1001519	522200	Repairs & maint by vdr- Office Equip	76	200	90	200	$500	300	150.00%
52144	1001519	522200	Repairs & maint by vdr- Other Equip	799	500	438	500	$750	250	50.00%
52311	1001519	523200	Postage	0	0	0	0	$0	0	0.00%
52312	1001519	523200	Telephone	890	750	891	750	$0	(750)	-100.00%
53001	1001519	531100	Office supplies	309	400	214	400	$400	0	0.00%
53009	1001519	531100	Freight	2,983	1,500	2,729	1,500	$2,000	500	33.33%
53010	1001519	531700	Uniform & Clothing	545	2,000	1,563	1,000	$1,600	600	60.00%
53201	1001519	531510	Water & Sewer	88	150	99	150	$150	0	0.00%
53211	1001519	531220	Natural Gas	549	3,000	1,047	3,000	$2,500	(500)	-16.67%
53221	1001519	531230	Electricity	520	2,500	521	2,500	$2,000	(500)	-20.00%
53261	1001519	531270	Gas/Diesel/Oil/Grease	244	200	12	200	$200	0	0.00%
53351	1001519	531600	Small Tools	0	150	0	150	$150	0	0.00%
53371	1001519	531700	Other supplies	7,788	23,700	8,434	5,500	$5,000	(500)	-9.09%
52351	1001519		Membership Dues	0	0	0	0	$420		
54101	1001519	541300	Buildings	0	0	0	0	$0	0	0.00%
54121	1001519	542100	Machinery & other equipment	70	0	0	0	$0	0	0.00%
54124	1001519	542300	Furniture & Fixtures	0	0	0	0	$0	0	0.00%
			Total Expenditures	**$324,388**	**$303,356**	**$274,130**	**$284,538**	**$297,364**	**$12,406**	**4.36%**

Fund 10 GENERAL FUND
Function 1000 General Government
Activity 1530 Legal

DEPARTMENT 01

Acct #	New Org	New Object	Account Name	FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Adopted FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
51001	1001530	511100	Salaries- full time	$196,605	$204,996	$204,213	$204,346	$275,272	$70,926	34.71%
51002	1001530	511300	Salaries- over time	0	0	0	0	$0	0	0.00%
51012	1001530	512900	Vehicle Allowance	7,131	3,600	3,614	3,600	$3,600	0	0.00%
51201	1001530	512200	FICA	15,415	15,958	15,727	15,908	$21,058	5,150	32.38%
51202	1001530	512100	Group Health	85,100	50,000	41,570	45,574	$44,169	(1,405)	-3.08%
51203	1001530	512400	Retirement	25,368	21,381	21,384	28,444	$37,000	8,556	30.08%
52021	1001530	521200	Professional Services	315,804	350,000	102,506	317,000	$284,000	(33,000)	-10.41%
52143	1001530	522200	Repairs & maint by vdr- Office Equip	730	1,500	951	1,500	$1,500	0	0.00%
52311	1001530	523200	Postage	377	500	447	500	$500	0	0.00%
52312	1001530	523200	Telephone	1,823	2,150	1,605	2,150	$2,150	0	0.00%
52321	1001530	523300	Advertising/City Promotions	100	500	55	500	$500	0	0.00%
52341	1001530	523500	Travel & business mtg	4,945	6,000	7,528	8,500	$10,500	2,000	23.53%
52351	1001530	523600	Dues & memberships	374	1,500	1,884	1,500	$1,500	0	0.00%
52361	1001530	523700	Training & employee development	0	0	0	0	$0	0	0.00%
53001	1001530	531100	Office supplies	793	1,750	1,727	1,750	$2,434	684	39.07%
53311	1001530	531400	Subscriptions & publications	11,686	14,000	10,504	14,000	$14,000	0	0.00%
54124	1001530	542300	Furniture & Fixtures	0	0	0	0	$0	0	0.00%
			Total Expenditures	**$666,251**	**$673,835**	**$413,713**	**$645,272**	**$698,183**	**$52,911**	**8.20%**

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

DEPARTMENT 01

Acct #	New Org	New Object	Account Name	FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Adopted FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
51001	1001535	511100	Salaries- full time	$266,505	$325,446	$284,456	$280,873	$353,407	$72,534	25.82%
51002	1001535	511300	Salaries- overtime	2,486	3,500	4,560	3,500	$4,500	1,000	28.57%
51011	1001535	511301	Salaries-On Call	10,920	11,000	10,752	11,000	$11,330	330	3.00%
51201	1001535	512200	FICA	21,068	26,006	22,619	22,596	$28,247	5,651	25.01%
51202	1001535	512100	Group Health	212,750	100,000	78,920	113,935	$110,421	(3,514)	-3.08%
51203	1001535	512400	Retirement	42,620	37,325	37,320	39,157	$51,000	11,843	30.24%
51205	1001535	512700	Worker's compensation	0	0	0	0	$0	0	0.00%
52041	1001535	521300	Professional/Tech-Software	237,979	592,000	457,198	1,560,000	$2,650,000	1,090,000	69.87%
52140	1001535	522200	Repairs & maint by vdr- Buildings	0	0	0	5,000	$5,000	0	100.00%
52141	1001535	522200	Rep & Maint by Vndr-Vehicles	0	0	0	0	$2,000	2,000	100.00%
52144	1001535	522200	Repairs & maint by Vdr- Other Equip	0	0	0	0	$0	0	0.00%
52311	1001535	523200	Postage	0	0	101	0	$0	0	0.00%
52312	1001535	523200	Telephone	478,505	405,000	539,840	405,000	$415,000	10,000	2.47%
52341	1001535	523500	Travel & business mtg	382	1,000	123	0	$0	0	100.00%
52351	1001535	523600	Dues & memberships	0	1,000	0	0	$0	0	100.00%
52361	1001535	523700	Training & employee development	12,685	13,800	13,139	0	$25,000	25,000	100.00%
53001	1001535	531100	Office supplies	10	350	0	350	$350	0	0.00%
53002	1001535	531700	Data Processing Supplies	6,144	10,000	7,624	10,000	$10,000	0	0.00%
53211	1001535	531220	Natural Gas	0	100	0	100	$100	0	0.00%
53261	1001535	531270	Gas/Oil/Grease	509	600	454	600	$600	0	0.00%
53371	1001535	531700	Other Supplies	4,906	5,000	5,229	4,000	$5,000	1,000	25.00%
54124	1001535	542300	Furniture & Fixtures	0	0	0	0	$0	0	0.00%
54125	1001535	542400	Computer Equipment	0	0	94,800	30,000	$80,000	50,000	137.50%
			Total Expenditures	**$1,297,469**	**$1,532,127**	**$1,557,135**	**$2,486,111**	**$3,751,955**	**$1,265,844**	**50.92%**

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

DEPARTMENT 01

Acct #	New Org	New Object	Account Name	FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Adopted FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
51001	1001540	511100	Salaries- full time	$465,070	$511,256	$491,482	$538,425	$554,665	$16,240	3.02%
51002	1001540	511300	Salaries- overtime	0	0	0	0	$0	0	0.00%
51003	1001540	511200	Salaries- part time	0	43,000	21,309	0	$0	0	100.00%
51004	1001540	511200	Salaries-temps	0	0	0	0	$0	0	0.00%
51012	1001540	512900	Vehicle Allowance	0	3,600	2,437	3,600	$3,600	0	0.00%
51201	1001540	512200	FICA	34,929	42,676	38,745	41,465	$42,707	1,242	3.00%
51202	1001540	512100	Group Health	322,850	175,000	145,490	159,509	$154,590	(4,919)	-3.08%
51203	1001540	512400	Retirement	79,761	58,652	58,656	72,515	$94,000	21,485	29.63%
51205	1001540	512700	Worker's compensation	0	0	0	0	$0	0	0.00%
52021	1001540	521200	Professional Services	95,477	87,500	73,499	50,350	$198,400	148,050	294.04%
52041	1001540	521300	Prof Serv-Software & Support	28,331	33,653	30,033	30,473	$32,560	2,087	6.85%
52143	1001540	522200	Repairs & maint by vdr- Office Equip	2,728	2,500	2,218	2,500	$2,000	(500)	-20.00%
52311	1001540	523200	Postage	740	1,000	713	1,000	$1,000	0	0.00%
52312	1001540	523200	Telephone	2,187	2,300	2,099	2,700	$2,000	(700)	-25.93%
52321	1001540	523300	Advertising/City Promotions	1,493	2,500	0	1,000	$1,000	0	0.00%
52331	1001540	523400	Printing	206	500	103	400	$400	0	0.00%
52341	1001540	523500	Travel & business mtg	3,673	13,000	2,671	10,000	$17,710	7,710	77.10%
52351	1001540	523600	Dues & memberships	260	700	325	1,006	$1,105	99	9.84%
52361	1001540	523700	Training & employee development	1,716	7,000	14,047	25,000	$75,000	50,000	200.00%
52381	1001540	523850	Contracted Labor	0	0	3,427	0	$0	0	0.00%
53001	1001540	531100	Office supplies	2,932	3,500	0	3,500	$3,000	(500)	-14.29%
53311	1001540	531400	Subscriptions & publications	0	0	0	0	0	0	0.00%
53371	1001540	531700	Other supplies	0	0	0	0	0	0	0.00%
53372	1001540	512900	Employee Recognition	6,448	8,000	11,772	7,500	13,850	6,350	84.67%
54124	1001540	542300	Furniture & Fixtures	0	2,700	573	1,000	1,000	0	0.00%
54126	1001540	542500	Office equipment	6,769	3,000	556	2,000	2,000	0	0.00%
			Total Expenditures	**$1,055,570**	**$1,002,037**	**$900,153**	**$953,943**	**$1,200,587**	**$246,644**	**25.86%**

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

DEPARTMENT 01

Acct #	New Org	New Object	Account Name	FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Adopted FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
52300	1001555	523100	General Insurance/Property	$1,709,091	$1,176,000	$1,384,655	$1,554,485	$1,553,640	($845)	-0.05%
			Total Expenditures	**$1,709,091**	**$1,176,000**	**$1,384,655**	**$1,554,485**	**$1,553,640**	**($845)**	**-0.05%**

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

DEPARTMENT 01

Acct #	New Org	New Object	Account Name	FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Adopted FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
51001	1001565	511100	Salaries- full time	$671,873	$760,355	$724,587	$775,971	$745,920	($30,051)	-3.87%
51002	1001565	511300	Salaries- overtime	21,705	17,000	23,528	20,000	$20,600	600	3.00%
51003	1001565	511200	Salaries- part time	36,143	25,000	55,532	75,000	$77,250	2,250	3.00%
51201	1001565	512200	FICA	54,791	61,380	60,193	66,629	$64,548	(2,081)	-3.12%
51202	1001565	512100	Group Health	400,500	425,000	382,830	387,379	$375,433	(11,946)	-3.08%
51203	1001565	512400	Retirement	48,128	81,484	81,480	107,918	$140,000	32,082	29.73%
51205	1001565	512700	Worker's compensation	1,107	13,863	0	0	$0	0	100.00%
52139	1001565	522200	Repairs & maint by vdr- Grounds	0	0	0	0	$0	0	0.00%
52140	1001565	522200	Repairs & maint by vdr- Buildings	107,773	140,000	70,222	140,000	$152,000	12,000	8.57%
52141	1001565	522200	Repairs & maint by vdr- Vehicles	3,033	3,000	7,237	5,000	$5,000	0	0.00%
52144	1001565	522200	Repairs & maint by vdr- Other Equip	3,007	3,500	2,083	2,500	$3,000	500	20.00%
52171	1001565	522320	Equipment Rental	0	0	0	0	$0	0	0.00%
52312	1001565	523200	Telephone	2,233	2,500	2,069	2,000	$1,000	(1,000)	-50.00%
53001	1001565	531100	Office Supplies	0	0	0	0	$0	0	0.00%
53010	1001565	531700	Uniforms & Clothing	6,066	10,000	10,666	10,000	$10,000	0	0.00%
53201	1001565	531510	Water & Sewer	13,003	12,000	13,302	12,000	$12,000	0	0.00%
53211	1001565	531220	Natural Gas	89,927	80,000	81,060	80,000	$75,000	(5,000)	-6.25%
53221	1001565	531230	Electricity	164,789	160,000	157,818	160,000	$160,000	0	0.00%
53231	1001565	531280	Stormwater Fees	10,609	11,000	10,614	11,000	$10,000	(1,000)	-9.09%
53261	1001565	531270	Gas/Diesel/Oil/Grease	11,148	10,000	13,948	10,000	$10,000	0	0.00%
53301	1001565	531300	Food & Banquets	266	1,000	268	1,000	$1,000	0	0.00%
53351	1001565	531600	Small tools	926	1,500	359	1,500	$1,500	0	0.00%
53371	1001565	531700	Other Supplies	(162,829)	25,000	64,518	50,000	$55,000	5,000	10.00%
54101	1001565	541300	Buildings/Improvements	3,034	10,000	4,991	5,000	$5,000	0	0.00%
54121	1001565	542100	Machinery & Equipment	0	0	0	0	$0	0	0.00%
			Total Expenditures	**$1,487,231**	**$1,853,582**	**$1,767,306**	**$1,922,897**	**$1,924,251**	**$1,354**	**0.07%**

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

DEPARTMENT 04

Acct #	New Org	New Object	Account Name	FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Adopted FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
51001	1001575	511100	Salaries- full time	$139,576	$243,501	$200,082	$483,042	$493,570	$10,528	2.18%
51201	1001575	512200	FICA	10,437	18,628	15,101	36,953	$37,758	805	2.18%
51202	1001575	512100	Group Health	162,750	125,000	103,920	113,935	$110,421	(3,514)	-3.08%
51203	1001575	512400	Retirement	25,033	35,569	35,568	49,398	$64,000	14,602	29.56%
51205	1001575	512700	Worker's compensation	0	0	0	0	$0	0	0.00%
52021	1001575	521200	Professional Services	55,994	60,000	81,929	150,000	$200,000	50,000	33.33%
52041	1001575	521300	Professional/Technical-Software	57,186	60,000	50,897	61,500	$80,000	18,500	30.08%
52141	1001575	522200	Repairs & maint by vdr-Vehicles	3,837	4,000	3,194	3,800	$4,000	200	5.26%
52143	1001575	522200	Repairs & maint by vdr- Office Equip	2,144	2,500	4,650	2,375	$8,500	6,125	257.89%
52144	1001575	522200	Repairs & maint by vdr- Other	0	0	0	0	$0	0	0.00%
52311	1001575	523200	Postage	1	0	0	0	$0	0	0.00%
52312	1001575	523200	Telephone	8,096	11,000	8,282	10,450	$10,450	0	0.00%
52331	1001575	523400	Printing	0	0	0	0	$0	0	0.00%
52341	1001575	523500	Travel & business mtg	779	3,000	1,699	2,850	$3,000	150	5.26%
52351	1001575	523600	Dues & memberships	375	1,000	777	950	$1,000	50	5.26%
52361	1001575	523700	Training & employee development	97	1,000	526	950	$1,000	50	5.26%
53001	1001575	531100	Office supplies	1,450	4,200	2,114	3,990	$4,200	210	5.26%
53002	1001575	531700	Data Processing Supplies	0	350	0	0	$0	0	100.00%
53261	1001575	531270	Gas/Diesel/Oil & Grease	11,472	12,000	12,018	11,400	$12,000	600	5.26%
53311	1001575	531400	Subscriptions & publications	0	0	0	0	$0	0	0.00%
53371	1001575	531700	Other Supplies	175	1,500	936	1,425	$1,500	75	5.26%
54121	1001575	542100	Machinery & Equipment	0	0	0	0	$0	0	0.00%
			Total Expenditures	**$479,401**	**$583,248**	**$521,692**	**$933,018**	**$1,031,399**	**$98,381**	**10.54%**

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

DEPARTMENT 01

Acct #	New Org	New Object	Account Name	FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Adopted FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
51001	1001580	511100	Salaries- full time	$138,868	$157,417	$154,200	$154,460	$158,627	$4,167	2.70%
51002	1001580	511300	Salaries-Over time	0	250	0	0	$0	0	100.00%
51003	1001580	511200	Salaries-Part Time	0	0	0	0	$0	0	0.00%
51201	1001580	512200	FICA	10,388	12,062	11,560	11,816	$12,135	319	2.70%
51202	1001580	512100	Group Health	85,100	50,000	41,570	45,574	$44,169	(1,405)	-3.08%
51203	1001580	512400	Retirement	16,359	16,419	16,416	21,691	$28,000	6,309	29.09%
51205	1001580	512700	Worker's compensation	0	0	0	0	$0	0	0.00%
52041	1001580	521300	Prof Serv-Sofware & Support	0	5,000	0	20,000	$0	(20,000)	-100.00%
52143	1001580	522200	Repairs & maint by vdr-Office Equip	1,445	2,000	2,121	2,000	$2,000	0	0.00%
52311	1001580	523200	Postage	32	40	137	150	$150	0	0.00%
52021	1001580	521200	Professional Services	0	0	0	0	$15,000	15,000	100.00%
52041	1001580	521300	Documentation Destruction	0	20,000	0	20,000	$10,000	(10,000)	-50.00%
52312	1001580	523200	Telephone	0	0	0	0	$500	500	100.00%
52341	1001580	523500	Travel & business mtg	7,254	5,000	3,475	7,000	$6,000	(1,000)	-14.29%
52351	1001580	523600	Dues & memberships	223	250	90	100	$100	0	0.00%
52361	1001580	523700	Training & employee development	45	500	0	500	$0	(500)	-100.00%
53001	1001580	531100	Office supplies	1,093	2,000	910	2,000	$1,500	(500)	-25.00%
54124	1001580	542300	Furniture & Fixtures	699	1,200	1,068	5,000	$5,000	0	0.00%
54126	1001580	542500	Office Equipment	0	0	0	0	$2,000	2,000	100.00%
			Total Expenditures	**$261,505**	**$272,138**	**$231,547**	**$290,291**	**$285,181**	**($5,110)**	**-1.76%**

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

DEPARTMENT 01

Acct #	New Org	New Object	Account Name	FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Adopted FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
51001	1001590	511100	Salaries- full time	$634,634	$678,388	$683,806	$684,289	$661,364	($22,925)	-3.35%
51002	1001590	511300	Salaries- overtime	362	0	760	1,000	$1,500	500	166.67%
51003	1001590	511200	Salaries-Part Time	0	30,680	5,905	40,000	$41,200	1,200	3.00%
51004	1001590	511200	Salaries-Temp	0	0	0	0	$0	0	0.00%
51201	1001590	512200	FICA	47,312	54,244	51,461	55,485	$53,861	(1,624)	-2.93%
51202	1001590	512100	Group Health	503,150	325,000	270,180	364,592	$353,349	(11,243)	-3.08%
51203	1001590	512400	Retirement	74,751	85,595	85,596	95,871	$125,000	29,129	30.38%
51205	1001590	512700	Worker's compensation	0	0	0	0	$0	0	0.00%
52143	1001590	522200	Repairs & maint by vdr-Office Equip	1,094	1,500	980	1,000	$1,000	0	0.00%
52311	1001590	523200	Postage	206,314	185,000	228,779	190,000	$239,880	49,880	26.25%
52312	1001590	523200	Telephone	1,114	2,600	1,032	1,200	$1,200	0	0.00%
52331	1001590	523400	Printing	46,268	55,312	42,196	50,000	$50,000	0	0.00%
52341	1001590	523500	Travel & Business Mtg	91	1,500	506	0	$0	0	100.00%
52361	1001590	523700	Training & Employee Development	20,557	28,000	17,141	0	$10,000	10,000	100.00%
53001	1001590	531100	Office supplies	11,588	13,000	10,056	12,000	$13,000	1,000	8.33%
54124	1001590	542300	Furniture & Fixtures	0	0	0	0	$0	0	0.00%
54126	1001590	542500	Office Equipment	0	0	0	0	$0	0	0.00%
			Total Expenditures	**$1,547,236**	**$1,460,819**	**$1,398,398**	**$1,495,437**	**$1,551,354**	**$55,918**	**3.74%**

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

DEPARTMENT 01

Acct #	New Org	New Object	Account Name	FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Adopted FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
52351	1001595	523600	Dues & memberships	$208,436	$220,000	$213,547	$220,000	$225,000	$5,000	2.27%
			Total Expenditures	**$208,436**	**$220,000**	**$213,547**	**$220,000**	**$225,000**	**$5,000**	**2.27%**

Fund 10 GENERAL FUND
Function 2000 Judicial
Activity 2650 Municipal Court

DEPARTMENT 01

Acct #	New Org	New Object	Account Name	FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Adopted FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
51001	1002650	511100	Salaries- full time	$298,450	$311,556	$268,635	$289,564	$294,222	$4,658	1.61%
51002	1002650	511300	Salaries-overtime	1,712	1,000	799	1,000	$1,030	30	3.00%
51003	1002650	511200	Salaries- part time	170,375	189,000	172,104	200,000	$206,000	6,000	3.00%
51011	1002650	511301	Salaries- on call pay	3,250	3,000	3,013	3,600	$3,708	108	3.00%
51012	1002650	512900	Vehicle Allowance	0	7,200	0	7,200	$7,416	216	3.00%
51201	1002650	512200	FICA	35,626	39,149	33,409	38,354	$39,197	842	2.20%
51202	1002650	512100	Group insurance	170,010	200,000	204,680	182,296	$176,674	(5,622)	-3.08%
51203	1002650	512400	Retirement	34,851	52,100	52,104	90,431	$118,000	27,569	30.49%
51205	1002650	512700	Worker's compensation	0	0	0	0	$5,095	5,095	100.00%
52021	1002650	521200	Professional Services	60,419	120,000	69,639	120,000	$150,000	30,000	25.00%
52140	1002650	522200	Repairs & maint by vdr- Buildings	3,663	5,500	5,291	7,000	$15,000	8,000	114.29%
52141	1002650	522200	Repairs & maint by vdr- Vehicle + Van Maint	0	0	933	0	$3,000	3,000	100.00%
52143	1002650	522200	Repairs & maint by vdr- Office Equip	718	750	836	1,000	$3,000	2,000	200.00%
52311	1002650	523200	Postage	1,182	1,200	2,013	1,500	$2,000	500	33.33%
52313	1002650	521300	Internet/Monitoring Services	438	5,000	1,598	5,000	$5,000	0	0.00%
52341	1002650	523500	Travel & business mtg	3,565	5,000	2,923	5,000	$6,000	1,000	20.00%
52351	1002650	523600	Dues & memberships	0	0	0	0	$0	0	100.00%
52361	1002650	523700	Training & employee development	200	3,900	1,194	3,900	$5,000	1,100	28.21%
52395	1002650	531100	Bank Charges	0	0	0	0	$0	0	100.00%
53001	1002650	531510	Office supplies	6,627	6,500	6,361	6,500	$7,500	1,000	15.38%
53201	1002650	531230	Water & Sewer	847	750	874	750	$750	0	0.00%
53221	1002650	531700	Electricity	13,831	20,000	11,975	20,000	$20,000	0	0.00%
53371	1002650	571001	Other Supplies	969	2,000	2,436	3,500	$5,000	1,500	42.86%
57103	1002650	571002	Police Training Fund	55,971	72,000	75,183	72,000	$72,000	0	0.00%
57104	1002650	571002	State Police Pension Fund	65,277	70,000	91,121	70,000	$70,000	0	0.00%
54101	1002650	541300	Buildings/Improvements	0	0	0	0	$0	0	100.00%
54121	1002650	542100	Machinery & Equipment	0	0	0	0	$0	0	100.00%
54124	1002650	542300	Furniture & Fixtures	4,700	3,500	3,238	0	$23,000	23,000	100.00%
54126	1002650	542500	Office equipment	0	0	0	0	$0	0	100.00%
58101	1002650	581100	Debt Service Allocation	0	0	0	0	$0	0	100.00%
			Total Expenditures	**$932,681**	**$1,119,105**	**$1,010,358**	**$1,128,595**	**$1,238,592**	**$109,996**	**9.75%**

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

DEPARTMENT 06

Acct #	New Org	New Object	Account Name	FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Adopted FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
51001	1003210	511100	Salaries- full time	$648,638	$883,042	$677,897	$777,981	$802,888	$24,907	3.20%
51002	1003210	511300	Salaries- overtime	2,755	1,000	1,378	0	$3,000	3,000	100.00%
51003	1003210	511200	Salaries- part Time	20,692	55,224	22,491	0	$23,400	23,400	100.00%
51011	1003210	511301	Salaries- on call	30	0	0	0	$0	0	0.00%
51201	1003210	512200	FICA	50,692	71,854	52,938	59,516	$63,441	3,925	6.59%
51202	1003210	512100	Group Health	215,010	250,000	255,460	296,231	$287,096	(9,135)	-3.08%
51203	1003210	512400	Retirement	125,171	146,678	146,676	129,145	$168,000	38,855	30.09%
51204	1003210	512600	Unemployment	0	0	0	0	$0	0	0.00%
51205	1003210	512700	Worker's compensation	0	0	0	0	$154,400	154,400	100.00%
52021	1003210	521200	Professional Services	46,327	35,000	40,633	55,005	$55,005	0	0.00%
52041	1003210	521300	Professional/Technical-Software	402,619	492,000	465,894	540,958	$557,186	16,228	3.00%
52143	1003210	522200	Repairs & maint by vdr- Office Equip	13,528	10,000	11,647	12,000	$12,000	0	0.00%
52144	1003210	522200	Repairs & maint by vdr- Other Equip	1,152	1,200	1,696	1,200	$1,200	0	0.00%
52311	1003210	523200	Postage	2,578	3,000	2,902	3,000	$3,000	0	0.00%
52312	1003210	523200	Telephone	124,034	110,000	132,912	110,000	$128,000	18,000	16.36%
52313	1003210	521300	Internet & Monitoring Services	3,035	5,000	4,381	6,500	$6,500	0	0.00%
52321	1003210	523300	Advertising & Promotions	0	1,500	1,836	2,406	$2,406	0	0.00%
52331	1003210	523400	Printing	2,453	6,000	7,568	6,630	$6,000	(630)	-9.50%
52341	1003210	523500	Travel & business mtg	34,394	30,000	27,576	33,530	$53,469	19,939	59.47%
52351	1003210	523600	Dues & memberships	39,385	38,142	35,706	47,048	$42,284	(4,764)	-10.13%
52361	1003210	523700	Training & employee development	26,609	91,988	63,140	119,923	$123,552	3,629	3.03%
53001	1003210	531100	Office supplies	22,725	26,000	25,466	26,000	$26,000	0	0.00%
53010	1003210	531700	Uniform & Clothing	2,855	2,500	2,490	2,500	$2,500	0	0.00%
53020	1003210	531700	Crime Prevention Supplies	2,876	2,500	2,172	2,500	$2,500	0	0.00%
53231	1003210	531280	Stormwater Fees	3,083	4,000	3,085	4,000	$4,000	0	0.00%
53311	1003210	531400	Subscriptions & publications	1,449	2,000	1,891	2,000	$2,000	0	0.00%
53371	1003210	531700	Other Supplies	3,244	2,500	2,536	2,500	$2,500	0	0.00%
57102	1003210	572000	911 Dispatch	314,391	314,500	392,992	529,473	$529,473	0	0.00%
54121	1003210	542100	Machinery & Other Equipment	0	0	0	0	$0	0	0.00%
			Total Expenditures	**$2,109,725**	**$2,585,628**	**$2,383,360**	**$2,770,046**	**$3,061,800**	**$291,754**	**10.53%**

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

DEPARTMENT 06

Acct #	New Org	New Object	Account Name	FY 2024 Actual	Adopted FY 2024 Budget	FY 2025 Actual	Adopted FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
51001	1003220	511100	Salaries- full time	$9,089,332	$9,635,611	$10,261,269	$10,348,477	$11,347,102	$998,625	9.65%
51002	1003220	511300	Salaries- overtime	508,312	550,000	530,896	0	$667,000	667,000	100.00%
51003	1003220	511200	Salaries- part time	42,420	46,020	55,136	0	$50,000	50,000	100.00%
51005	1003220	511100	Salaries- cares	0	0	0	0	$0	0	0.00%
51011	1003220	511301	Salaries- on call	55,248	55,000	54,520	0	$55,000	55,000	100.00%
51201	1003220	512200	FICA	731,306	786,927	821,532	791,658	$927,111	135,453	17.11%
51202	1003220	512100	Group Health	2,245,159	3,000,000	3,117,905	3,509,198	$3,400,982	(108,216)	-3.08%
51203	1003220	512400	Retirement	1,035,492	1,328,718	1,328,699	1,734,066	$2,254,797	520,731	30.03%
51205	1003220	512700	Worker's compensation	94,706	174,673	118,915	0	$0	0	100.00%
52141	1003220	522200	Repairs & maint by vdr- Vehicles	165,482	160,000	170,055	315,920	$166,464	(149,456)	-47.31%
52142	1003220	522200	Repairs & maint by vdr- Comm Equip	25,013	25,000	18,058	25,000	$43,325	18,325	73.30%
52144	1003220	522200	Repairs & maint by vdr- Other Equip	110,809	120,000	72,688	120,000	$120,934	934	0.78%
52341	1003220	523500	Travel & Bus Meeting Exp	0	0	0	0	$0	0	0.00%
52361	1003220	523700	Training & Employ Devel	263	0	46	0	$0	0	0.00%
52365	1003220	523700	Training-CJCC Proj Safe Ngbrhd	0	0	0	0	$0	0	0.00%
52391	1003220	523900	Impound Vehicles	6,800	6,500	5,120	6,500	$8,500	2,000	30.77%
52394	1003220	523900	Investigative Expense	8,785	15,000	14,947	18,000	$21,000	3,000	16.67%
53001	1003220	531100	Office Supplies	0	0	0	0	$0	0	0.00%
53010	1003220	531700	Uniform & Clothing	100,439	95,000	97,093	110,400	$141,100	30,700	27.81%
53022	1003220	531700	Investigative Supplies	34,114	110,468	99,660	542,428	$541,445	(983)	-0.18%
53025	1003220	523900	Drug Dog Expense	8,841	8,500	9,014	8,500	$9,000	500	5.88%
53261	1003220	531270	Gas/Diesel/Oil/Grease	378,668	410,000	379,822	410,000	$430,000	20,000	4.88%
53371	1003220	531700	Other Supplies	5,979	7,000	5,234	7,308	$19,988	12,680	173.51%
53371 CES	1003220	531700	Other Supplies	0	0	0	0	$0	0	0.00%
54121 CES	1003220	542100	Machinery & Other Equipment	0	0	0	0	$0	0	0.00%
54121	1003220	542100	Machinery & Other Equipment	0	0	93	0	$100	100	100.00%
54123	1003220	542200	Vehicles	0	0	37,000	0	$1,260,000	1,260,000	100.00%
54124	1003220	542300	Furniture & Fixtures	877	2,500	2,500	0	$2,700	2,700	100.00%
54125	1003220	542400	Computer equipment	0	0	0	0	$0	0	0.00%
54128 006 001	1003220	542500	Grant Equip-SB-B9-1219	0	0	0	39,171	$39,171	0	100.00%
54128 006 002	1003220	542500	J.A.G. Equipment Grant	41,939	0	0	0	$17,326	17,326	100.00%
54129 006 003	1003220	542500	Grant Travel GOHS	0	0	145,168	0	$146,799	146,799	100.00%
			Total Expenditures	**$14,689,985**	**$16,536,917**	**$17,345,369**	**$17,986,627**	**$21,669,845**	**$3,683,218**	**20.48%**

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

DEPARTMENT 06

Acct #	New Org	New Object	Account Name	FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Tentative FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
52023	1003226	542500	Medical Services-Prisoner	$0	$0	$0	$0	$0	$0	0.00%
52392	1003226	523900	Jail Board	20,587	60,000	6,025	76,457	76,457	0	0.00%
			Total Expenditures	**$20,587**	**$60,000**	**$6,025**	**$76,457**	**$76,457**	**$0**	**0.00%**

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

DEPARTMENT 06

Acct #	New Org	New Object	Account Name	FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Tentative FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
51001	1003240	511100	Salaries- full time	$133,126	$191,559	$57,589	$180,981	$245,781	$64,800	35.80%
51002	1003240	511300	Salaries- overtime	8,376	5,600	715	0	$2,060	2,060	100.00%
51005	1003240	511100	Salaries- cares	0	0	0	0	$0	0	0.00%
51201	1003240	512200	FICA	10,674	15,083	4,345	13,845	$18,960	5,115	36.94%
51202	1003240	512100	Group Health	60,010	75,000	77,340	68,361	$66,253	(2,108)	-3.08%
51203	1003240	512400	Retirement	32,387	28,012	28,008	30,191	$39,000	8,809	29.18%
51205	1003240	512700	Worker's compensation	0	0	0	0	$0	0	0.00%
53010	1003240	531700	Uniform & Clothing	1,616	1,000	995	1,000	$1,000	0	0.00%
53023	1003240	531700	Training Supplies	5,695	57,586	96,027	85,000	$76,074	(8,926)	-10.50%
54121	1003240	542100	Machinery & Equipment	0	0	0	0	$0	0	0.00%
54126	1003240	542500	Office Equipment	0	0	0	0	$0	0	0.00%
			Total Expenditures	**$251,884**	**$373,840**	**$265,018**	**$379,378**	**$449,128**	**$69,750**	**18.39%**

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

DEPARTMENT 06

Acct #	New Org	New Object	Account Name	FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Tentative FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
51001	1003250	511100	Salaries- full time	$57,756	$119,950	$80,079	$395,414	$107,212	($288,202)	-72.89%
51002	1003250	511300	Salaries- overtime	4,672	5,000	225	0	$1,030	1,030	100.00%
51005	1003250	511100	Salaries- cares	0	0	0	0	$0	0	0.00%
51201	1003250	512200	FICA	4,698	9,559	6,020	30,249	$8,281	(21,969)	-72.63%
51202	1003250	512100	Group Health	25,010	50,000	53,900	136,722	$132,506	(4,216)	-3.08%
51203	1003250	512400	Retirement	17,451	45,100	45,096	66,131	$86,000	19,869	30.04%
51205	1003250	512700	Worker's compensation	0	0	0	0	$0	0	0.00%
53010	1003250	531700	Uniform & Clothing	0	1,500	1,834	1,500	$1,500	0	0.00%
53027	1003250	531700	School Liaison Supplies	0	0	0	0	$0	0	0.00%
53371	1003250	531700	Other Supplies	2,530	4,000	1,153	4,000	$4,000	0	0.00%
54121	1003250	542100	Machinery & Other Equipment	0	0	0	0	$0	0	0.00%
			Total Expenditures	**$112,117**	**$235,109**	**$188,308**	**$634,016**	**$340,529**	**($293,488)**	**-46.29%**

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

DEPARTMENT 06

Acct #	New Org	New Object	Account Name	FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Tentative FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
52139	1003260	522200	Repairs & maint by vdr- Grounds	$1,839	$2,500	$1,999	$2,500	$2,500	$0	0.00%
52140	1003260	522200	Repairs & maint by vdr- Buildings	43,346	56,950	66,261	68,716	$90,000	21,284	30.97%
53201	1003260	531510	Water & Sewer	11,164	11,000	6,527	11,000	$11,000	0	0.00%
53211	1003260	531220	Natural Gas	27,155	20,000	12,563	20,000	$20,000	0	0.00%
53221	1003260	531230	Electricity	84,637	85,000	102,067	85,000	$85,000	0	0.00%
53371	1003260	531700	Other supplies	105,726	20,000	21,356	20,000	$20,000	0	0.00%
54101	1003260	541300	Building & Improvements/Stations	0	0	0	0	$0	0	0.00%
			Total Expenditures	**$273,868**	**$195,450**	**$210,773**	**$207,216**	**$228,500**	**$21,284**	**10.27%**

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

DEPARTMENT 06

Acct #	New Org	New Object	Account Name	FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Tentative FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
51003	1003290	511200	Salaries- part time	$101,255	$210,600	$101,428	$0	$276,120	276,120	100.00%
51201	1003290	512200	FICA	7,746	16,111	7,759	0	$21,123	21,123	100.00%
51202	1003290	512100	Group Health	0	0	0	0	0	0	0.00%
51203	1003290	512400	Retirement	0	0	0	0	0	0	0.00%
51205	1003290	512700	Worker's compensation	0	0	0	0	0	0	0.00%
53010	1003290	531700	Uniforms & Clothing	240	240	0	1,326	2,000	674	50.83%
			Total Expenditures	**$109,241**	**$226,951**	**$109,187**	**$1,326**	**$299,243**	**$297,917**	**22467.36%**

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

DEPARTMENT 06

Acct #	New Org	New Object	Account Name	FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Tentative FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
51001	1003910	511100	Salaries- full time	$337,199	$352,232	$333,290	$336,657	$300,119	($36,538)	-10.85%
51002	1003910	511300	Salaries- overtime	25,327	15,000	32,691	0	$22,000	22,000	100.00%
51003	1003910	511200	Salaries- part Time	25,340	40,000	28,406	0	$47,784	47,784	100.00%
51011	1003910	511301	Salaries- on call	10,500	10,920	10,710	0	$15,120	15,120	100.00%
51201	1003910	512200	FICA	29,874	31,989	30,526	25,754	$29,454	3,700	14.37%
51202	1003910	512100	Group Health	120,010	150,000	154,680	136,722	$132,506	(4,216)	-3.08%
51203	1003910	512400	Retirement	39,038	44,804	44,808	56,723	$74,000	17,277	30.46%
51205	1003910	512700	Worker's compensation	0	0	0	0	$0	0	0.00%
52021	1003910	521200	Professional Services	914	1,000	950	1,000	$1,000	0	0.00%
52139	1003910	522200	Repairs & Maint by Vdr- Grounds	0	0	0	0	$0	0	0.00%
52140	1003910	522200	Repairs & Maint by Vdr- Building	1,368	5,000	3,805	5,000	$44,000	39,000	780.00%
52141	1003910	522200	Repairs & Maint by Vdr- Vehicles	4,594	8,500	2,566	8,500	$11,850	3,350	39.41%
52143	1003910	522200	Repairs & maint by vdr- Office Equip	705	800	963	800	$800	0	0.00%
52144	1003910	522200	Repairs & maint by vdr- Other Equip	0	0	0	0	$0	0	0.00%
52361	1003910	523700	Training & Employ Devel	236	3,000	2,167	3,000	$3,000	0	0.00%
53010	1003910	531700	Uniform & Clothing	2,501	2,500	2,564	2,500	$3,500	1,000	40.00%
53025	1003910	523900	Sterilization Expense-GDOA Grant	0	0	0	0	$0	0	0.00%
53026	1003910	531700	Animal Health	14,679	16,000	21,485	20,000	$20,000	0	0.00%
53028	1003910	531700	Safety Supplies-Animal Control	45	500	475	1,200	$2,000	800	66.67%
53029	1003910	531700	Animal Food	4,243	6,500	5,275	7,500	$7,500	0	0.00%
53030	1003910	521300	Euthanasia	2,961	2,000	2,000	2,000	$2,000	0	0.00%
53201	1003910	531510	Water & Sewer	3,031	3,500	3,335	3,500	$4,000	500	14.29%
53211	1003910	531220	Natural Gas	8,550	8,000	8,454	8,000	$8,000	0	0.00%
53221	1003910	531230	Electricity	20,958	24,000	22,138	24,000	$28,000	4,000	16.67%
53261	1003910	531270	Gas/Diesel/Oil/Grease	18,961	20,000	14,672	21,000	$0	(21,000)	-100.00%
53371	1003910	531700	Other Supplies	1,866	1,600	1,490	1,600	$1,600	0	0.00%
54123	1003910	542200	Vehicles	0	0	0	0	$18,000	18,000	100.00%
			Total Expenditures	**$672,899**	**$747,845**	**$727,450**	**$665,456**	**$776,233**	**$110,777**	**16.65%**

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

DEPARTMENT 05

Acct #	New Org	New Object	Account Name	FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Tentative FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
51001	1003510	511100	Salaries- full time	$277,606	$349,263	$370,334	$489,887	$502,381	$12,494	2.55%
51002	1003510	511300	Salaries-Over time	1,930	1,500	4,385	5,000	$5,150	150	3.00%
51011	1003510	511301	Salaries-On Call Pay	3,570	3,120	1,470	0	$0	0	100.00%
51201	1003510	512200	FICA	21,300	27,072	28,768	37,859	$38,826	967	2.55%
51202	1003510	512100	Group Health	89,550	125,000	93,550	136,722	$132,506	(4,216)	-3.08%
51203	1003510	512400	Retirement	60,509	58,084	58,080	78,615	$102,000	23,385	29.75%
51204	1003510	512600	Unemployment	0	2,500	0	2,500	$2,575	75	3.00%
51205	1003510	512700	Worker's compensation	0	0	0	0	$109,590	109,590	100.00%
51206	1003510	512900	Cancer & Ltd Insurance	15,382	29,000	15,344	29,000	$29,000	0	0.00%
52021	1003510	521200	Professional Services	22,524	108,360	121,888	75,000	$175,000	100,000	133.33%
52041	1003510	521300	Professional-Software	22,387	30,000	19,304	30,000	$49,500	19,500	65.00%
52143	1003510	522200	Repairs & maint by vdr-Office Equip	1,981	2,000	2,066	2,000	$3,500	1,500	75.00%
52311	1003510	523200	Postage	427	600	574	600	$1,000	400	66.67%
52331	1003510	523400	Printing	160	200	370	1,000	$1,500	500	50.00%
52341	1003510	523500	Travel & business mtg	478	7,500	13,034	7,500	$7,500	0	0.00%
52351	1003510	523600	Dues & memberships	3,668	5,200	2,277	5,200	$5,200	0	0.00%
52361	1003510	523700	Training & Employee Development	545	1,000	8,264	1,000	$1,000	0	0.00%
53001	1003510	531100	Office supplies	2,358	2,500	2,979	2,500	$2,500	0	0.00%
53231	1003510	531280	Stormwater Fees	8,631	8,911	8,636	8,911	$8,911	0	0.00%
53311	1003510	531400	Subscriptions & publications	0	0	0	0	$8,550	8,550	100.00%
57102	1003510	572000	911 Dispatch	104,797	104,800	130,999	175,158	$175,158	0	0.00%
54123	1003510	54200	Vehicles	0	0	0	0	$0	0	0.00%
54124	1003510	542300	Furniture & Fixtures	0	0	0	0	$0	0	0.00%
54125	1003510	542400	Computer Equipment	13,550	0	0	8,550	$0	(8,550)	0.00%
54127	1003510		Grant Equipment	0	0	20,982	0	$15,000	15,000	100.00%
			Total Expenditures	**$651,352**	**$866,610**	**$903,305**	**$1,097,002**	**$1,376,347**	**$279,345**	**25.46%**

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

DEPARTMENT 05

Acct #	New Org	New Object	Account Name	FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Tentative FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
51001	1003520	511100	Salaries- full time	$6,286,369	$7,233,743	$7,139,222	$7,691,672	$8,080,117	$388,445	5.05%
51002	1003520	511300	Salaries-Overtime	718,484	200,000	880,543	950,000	$1,000,000	50,000	5.26%
51005	1003520	511100	Salaries- cares	0	0	0	0	$0	0	0.00%
51011	1003520	511301	Salaries-On Call Pay	0	0	0	0	$0	0	0.00%
51201	1003520	512200	FICA	525,727	568,681	602,730	661,088	$694,629	33,541	5.07%
51202	1003520	512100	Group Health	1,820,867	2,700,000	1,920,027	2,916,736	$2,826,790	(89,946)	-3.08%
51203	1003520	512400	Retirement	793,181	1,037,036	1,037,020	1,293,921	$1,682,797	388,876	30.05%
51205	1003520	512700	Worker's compensation	199,041	133,345	131,732	133,345	$137,345	4,000	3.00%
51206	1003520	512900	Cancer & Ltd Insurance	0	0	0	0	$0	0	0.00%
52141	1003520	522200	Repairs & maint by vdr- Vehicles	84,951	120,000	119,465	126,000	$132,000	6,000	4.76%
52144	1003520	522200	Repairs & maint by vdr- Other Equip	1,496	1,500	3,188	1,500	$1,500	0	0.00%
52146	1003520	522200	Repairs & maint - Air Packs	30,466	30,000	29,678	30,000	$30,000	0	0.00%
53010	1003520	531700	Uniform & Clothing	65,545	80,000	59,952	80,000	$80,000	0	0.00%
53011	1003520	531700	Personal Protective Clothing	48,634	115,000	159,271	115,000	$115,000	0	0.00%
53024	1003520	531700	Fire Fighting Supplies	20,185	30,000	39,274	30,000	$30,000	0	0.00%
53261	1003520	531270	Gas/Diesel/Oil/Grease	133,417	145,000	121,140	132,185	$132,185	0	0.00%
53301	1003520	531300	Food & Banquets	2,419	3,000	4,058	5,000	$6,500	1,500	30.00%
53371 CES	1003520	531700	Other Supplies	0	0	0	0	$0	0	0.00%
53371	1003520	531700	Other Supplies	3,638	10,000	12,881	10,000	$10,000	0	0.00%
54121	1003520	542100	Machinery & other equipment	0	40,000	38,960	40,000	$162,000	122,000	305.00%
54123	1003520	542200	Vehicles	495,267	0	0	0	$244,000	244,000	100.00%
54124	1003520	542300	Furniture & Fixtures	0	0	127	0	$0	0	0.00%
58501	1003520	582200	Interest/Finance Costs	0	0	0	0	$0	0	0.00%
58104	1003520	581200	Fire Trucks-Lease payments	0	0	0	0	$0	0	0.00%
			Total Expenditures	**$11,229,685**	**$12,447,305**	**$12,299,269**	**$14,216,447**	**$15,364,863**	**$1,148,416**	**8.08%**

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

DEPARTMENT 05

Acct #	New Org	New Object	Account Name	FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Tentative FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
51001	1003530	511100	Salaries- full time	$413,301	$463,469	$350,005	$427,118	$469,095	$41,977	9.83%
51002	1003530	511300	Salaries-Exempt Overtime	2,894	0	3,698	5,000	$5,150	150	197.09%
51003	1003530	511200	Salaries- part time	0	0	11,388	15,000	$15,450	450	197.09%
51005	1003530	511100	Salaries- cares	0	0	0	0	$0	0	0.00%
51011	1003530	511301	Salaries-On Call Pay	10,920	10,920	10,962	10,920	$11,248	328	3.00%
51201	1003530	512200	FICA	32,092	36,291	28,251	35,040	$38,322	3,282	9.37%
51202	1003530	512100	Group Health	82,460	150,000	112,260	136,722	$132,506	(4,216)	-3.08%
51203	1003530	512400	Retirement	52,884	58,953	58,956	71,409	$93,000	21,591	30.24%
51205	1003530	512700	Worker's compensation	0	0	0	0	$0	0	0.00%
51206	1003530	512900	Cancer & Ltd Insurance	0	0	0	0	$0	0	0.00%
52144	1003530	522200	Repairs & Maint. by vdr-Other Equip	0	500	133	500	$500	0	0.00%
52331	1003530	523400	Printing	4,729	5,000	2,049	5,000	$5,000	0	0.00%
52341	1003530	523500	Travel & business mtg	0	5,000	6,204	5,000	$6,500	1,500	30.00%
52351	1003530	523600	Dues & Memberships	50	400	25	400	$400	0	0.00%
52361	1003530	523700	Training & employee development	0	750	550	750	$750	0	0.00%
53001	1003530	531100	Office supplies	130	250	895	250	$250	0	0.00%
53311	1003530	531400	Subscription & Publication	1,553	2,500	1,102	2,500	$2,500	0	0.00%
53371	1003530	531700	Other Supplies	249	1,000	683	1,000	$1,000	0	0.00%
54123	1003530	542200	Vehicles	0	0	0	0	$0	0	0.00%
			Total Expenditures	**$601,262**	**$735,033**	**$587,160**	**$716,609**	**$781,671**	**$65,062**	**9.08%**

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

DEPARTMENT 05

Acct #	New Org	New Object	Account Name	FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Tentative FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
51001	1003540	511100	Salaries- full time	$369,542	$379,539	$295,666	$103,126	$105,756	$2,630	2.55%
51002	1003540	511300	Salaries-Exempt Overtime	5,536	0	18,211	92,582	$10,000	(82,582)	925.82%
51005	1003540	511100	Salaries- cares	0	0	0	0	$0	0	0.00%
51011	1003540	511301	Salaries-On Call Pay	7,350	7,830	5,880	0	$0	0	100.00%
51201	1003540	512200	FICA	28,647	29,634	22,653	14,972	$8,855	(6,116)	-40.85%
51202	1003540	512100	Group Health	71,640	100,000	74,840	91,148	$88,337	(2,811)	-3.08%
51203	1003540	512400	Retirement	44,013	48,277	48,276	57,976	$75,000	17,024	29.36%
51205	1003540	512700	Worker's compensation	0	0	0	0	$0	0	0.00%
51206	1003540	512900	Cancer & Ltd Insurance	0	0	0	0	$0	0	0.00%
52331	1003540	523400	Printing	0	150	0	150	$150	0	0.00%
52341	1003540	523500	Travel and Business mtg	6,533	7,500	7,625	7,500	$7,500	0	0.00%
52351	1003540	523600	Dues & Memberships	0	0	195	0	$0	0	0.00%
52361	1003540	523700	Training and Employee Development	28,145	50,000	30,858	50,000	$160,000	110,000	220.00%
53001	1003540	531100	Office Supplies	254	350	382	350	$350	0	0.00%
53010	1003540	531700	Uniforms & Clothing	0	0	0	0	$0	0	0.00%
53028	1003540	531700	Safety Supplies	5,668	5,000	7,199	5,000	$5,000	0	0.00%
53351	1003540	531600	Small Tools	890	1,500	708	1,500	$1,500	0	0.00%
53371	1003540	531700	Other Supplies	3,167	4,000	3,729	4,000	$4,000	0	0.00%
54121	1003540	542100	Machinery & Equipment	2,718	2,771	1,671	0	$0	0	100.00%
54123	1003540	542200	Vehicles	0	0	0	0	$0	0	0.00%
			Total Expenditures	**$574,102**	**$636,551**	**$517,892**	**$428,304**	**$466,448**	**$38,145**	**8.91%**

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

DEPARTMENT 05

Acct #	New Org	New Object	Account Name	FY 2024 Actual	Adopted FY 2024 Budget	FY 2025 Actual	Tentative FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
52142	1003550	522200	Repairs and Maint. by vdrs- Comm Equip	$4,067	$10,000	$9,680	$10,000	$15,000	$5,000	50.00%
52312	1003550	523200	Telephone	47,042	130,000	75,351	90,000	$70,500	(19,500)	-21.67%
53311	1003550	531400	Subscriptions/Publications	3,976	4,000	3,620	4,000	$4,000	0	0.00%
53371	1003550	531700	Other Supplies	63	250	155	250	$250	0	0.00%
54122	1003550	542500	Communication Equipment	0	56,000	0	0	$0	0	100.00%
54125	1003550	542400	Computer equipment	0	0	0	0	$0	0	0.00%
			Total Expenditures	**$55,147**	**$200,250**	**$88,806**	**$104,250**	**$89,750**	**($14,500)**	**-13.91%**

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

DEPARTMENT 05

Acct #	New Org	New Object	Account Name	FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Tentative FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
52139	1003570	522200	Repairs & maint by vdr- Grounds	$3,566	$10,000	$4,321	$10,000	$10,500	$500	5.00%
52140	1003570	522200	Repairs & maint by vdr- Buildings	40,593	40,000	115,254	40,000	$50,000	10,000	25.00%
52144	1003570	522200	Repairs & maint by vdr-Other Equip	758	500	853	500	$500	0	0.00%
53201	1003570	531510	Water & Sewer	17,441	16,000	17,800	16,000	$20,000	4,000	25.00%
53211	1003570	531220	Natural Gas	6,519	6,000	10,582	8,000	$12,000	4,000	50.00%
53221	1003570	531230	Electricity	42,160	45,000	45,371	55,000	$55,000	0	0.00%
53371	1003570	531700	Other supplies	(11,423)	18,500	21,057	18,500	$19,500	1,000	5.41%
54101	1003570	541300	Building & Improvements	0	18,000	465	28,000	$0	(28,000)	-100.00%
58101	1003570	581100	Debt Service Allocation	0	0	0	0	$0	0	0.00%
			Total Expenditures	**$99,614**	**$154,000**	**$215,702**	**$176,000**	**$167,500**	**($8,500)**	**-4.83%**

Fund 10 GENERAL FUND
Function 4000 Public Works
Activity 4100 - Administration
Department 04

Acct #	New Org	New Object	Account Name	FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Tentative FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
51001	1004100	511100	Salaries-Full Time	$185,594	$255,735	$208,069	$255,639	$262,157	$6,518	2.55%
51002	1004100	511300	Salaries-Over Time	399	0	998	0	$0	$0	0.00%
51201	1004100	512200	FICA	13,481	19,564	14,813	19,556	$20,055	499	2.55%
51202	1004100	512100	Group Health	91,120	100,000	75,990	91,148	$88,337	(2,811)	-3.08%
51203	1004100	512400	Retirement	32,599	26,673	26,676	35,643	$46,000	10,357	29.06%
51204	1004100	512600	Unemployment	0	3,500	0	0	$0	0	100.00%
51205	1004100	512700	Worker's compensation	0	0	0	0	$0	0	0.00%
52139	1004100	522200	Repairs & maint by vdr- Grounds	0	0	0	0	$0	0	0.00%
52140	1004100	522200	Repairs & maint by vdr- Buildings	3,337	2,500	2,272	2,500	$2,500	0	0.00%
52143	1004100	522200	Repairs & maint by vdr- Office Equip	3,810	2,000	2,897	2,500	$2,500	0	0.00%
52144	1004100	522200	Repairs & maint by vdr- Other Equip	1,699	2,000	512	2,500	$2,500	0	0.00%
52311	1004100	523200	Postage	36	100	60	100	$100	0	0.00%
52312	1004100	523200	Telephone	15,699	18,000	14,875	18,000	$18,000	0	0.00%
52331	1004100	523400	Printing	584	700	643	1,000	$1,000	0	0.00%
52341	1004100	523500	Travel & business mtg	85	500	187	500	$1,000	500	100.00%
52351	1004100	523600	Dues & memberships	189	0	0	0	$0	0	0.00%
52361	1004100	523700	Training & Employee Development	3,696	5,000	3,980	5,000	$7,000	2,000	40.00%
53001	1004100	531100	Office supplies	7,184	5,000	5,238	5,000	$4,000	(1,000)	-20.00%
53010	1004100	531700	Uniform & Clothing	42	250	0	250	$1,100	850	340.00%
53201	1004100	531510	Water & Sewer	3,708	3,500	4,542	3,500	$3,700	200	5.71%
53211	1004100	531220	Natural Gas	10,078	16,000	14,745	16,000	$12,000	(4,000)	-25.00%
53221	1004100	531230	Electricity	23,946	21,000	24,492	21,000	$21,000	0	0.00%
53231	1004100	531280	Stormwater Fees	4,163	5,000	4,165	5,000	$5,000	0	0.00%
53371	1004100	531700	Other supplies	3,702	4,000	3,841	4,000	$4,000	0	0.00%
54101	1004100	541300	Building/Improvements	150	5,000	2,097	0	$0	0	100.00%
54124	1004100	542300	Furniture & Fixtures	0	0	0	0	$0	0	0.00%
54126	1004100	542500	Office Equipment	0	0	0	0	$0	0	0.00%
			Total Expenditures	**$405,300**	**$496,022**	**$411,089**	**$488,836**	**$501,949**	**$13,113**	**2.68%**

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

Department 04

Acct #	New Org	New Object	Account Name	FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Tentative FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
51001	1004221	511100	Salaries- full time	$909,436	$1,280,087	$1,206,285	$1,519,525	$1,565,328	$45,803	3.01%
51002	1004221	511300	Salaries- overtime	5,677	5,000	9,795	10,510	$10,825	316	3.00%
51003	1004221	511200	Salaries- part time	1,705	0	0	0	$0	0	0.00%
51011	1004221	511301	Salaries- on call pay	5,535	8,500	4,875	480	$494	14	3.00%
51201	1004221	512200	FICA	79,961	98,959	97,979	117,084	$120,614	3,529	3.01%
51202	1004221	512100	Group Health	510,660	925,000	480,719	843,119	$817,119	(26,000)	-3.08%
51203	1004221	512400	Retirement	142,597	172,371	172,368	217,708	$283,000	65,292	29.99%
51205	1004221	512700	Worker's compensation	163,648	210,370	282,760	0	$393,440	393,440	100.00%
52021	1004221	521200	Professional Services	10,123	5,000	7,111	12,000	$184,998	172,998	1441.65%
52026	1004221	523900	Tree Removal Services	10,100	5,000	16,575	10,000	$10,000	0	0.00%
52141	1004221	522200	Repairs & maint by vdr- Vehicles	68,699	75,000	86,642	75,000	$75,000	0	0.00%
52144	1004221	522200	Repairs & maint by vdr- Other Equip	20,235	40,000	28,459	40,000	$215,000	175,000	437.50%
52171	1004221	522320	Rental/Equipment & Vehicles	0	5,000	0	4,000	$4,000	0	0.00%
52361	1004221	523700	Training & employee development	6,048	7,000	6,211	5,000	$6,000	1,000	20.00%
53010	1004221	531700	Uniform & Clothing	7,402	11,235	10,019	22,909	$39,621	16,712	72.95%
53050	1004221	531700	Pavement marking material	2,940	7,500	1,350	7,500	$8,000	500	6.67%
53051	1004221	531700	Sign material	21,716	15,500	16,185	25,000	$30,000	5,000	20.00%
53055	1004221	531700	Streets Maint-Supplies & Material	41,160	40,000	46,909	40,000	$40,000	0	0.00%
53057	1004221	531700	Mosquito Control	11,854	16,000	14,817	16,000	$16,000	0	0.00%
53261	1004221	531270	Gas/Diesel/Oil/Grease	106,988	95,000	95,138	95,000	$95,000	0	0.00%
53351	1004221	531600	Small tools	849	2,000	1,764	4,000	$4,000	0	0.00%
53371	1004221	531700	Other supplies	28,641	30,000	44,669	20,000	$20,000	0	0.00%
54031	1004221	541400	Streets/LMIG	6,009	919,864	1,778,709	946,513	$0	(946,513)	-100.00%
54101	1004221	541300	Buildings/Improvements	0	0	0	0	$0	0	0.00%
54121	1004221	542100	Machinery & other equipment	0	0	0	0	$114,620	114,620	100.00%
54123	1004221	542200	Vehicles	7,500	0	0	85,000	$637,000	552,000	649.41%
			Total Expenditures	**$2,169,481**	**$3,974,386**	**$4,409,341**	**$4,116,348**	**$4,690,059**	**$573,712**	**13.94%**

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

Department 04

Acct #	New Org	New Object	Account Name	FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Tentative FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
51001	1004226	511100	Salaries- full time	$746,514	$969,956	$846,980	$997,035	$732,688	($264,347)	-26.51%
51002	1004226	511300	Salaries- overtime	6,329	7,500	11,174	10,900	$11,227	327	3.00%
51003	1004226	511200	Salaries- part time	20,976	30,000	63,667	30,000	$30,900	900	3.00%
51011	1004226	511301	Salaries- on call pay	465	0	1,107	480	$494	14	197.09%
51201	1004226	512200	FICA	57,949	77,070	69,195	79,439	$59,311	(20,128)	-25.34%
51202	1004226	512100	Group Health	68,420	575,000	286,810	524,101	$507,939	(16,162)	-3.08%
51203	1004226	512400	Retirement	42,362	103,242	103,248	138,927	$181,000	42,073	30.28%
51205	1004226	512700	Worker's compensation	0	0	0	0	$0	0	0.00%
52140	1004226	522200	Repairs & maint by vdr-Bldgs	0	5,000	16,781	5,000	$5,000	0	0.00%
52141	1004226	522200	Repairs & maint by vdr- vehicles	15,634	15,000	4,806	15,000	$15,000	0	0.00%
52144	1004226	522200	Repairs & maint by vdr- Other Equip	26,569	21,000	15,430	21,000	$21,000	0	0.00%
53010	1004226	531700	Uniform & Clothing	5,480	7,400	6,823	7,844	$13,100	5,256	67.01%
53201	1004226	531510	Water & Sewer	11,162	15,000	12,638	15,000	$15,500	500	3.33%
53261	1004226	531270	Gas/Diesel/Oil/Grease	37,523	35,000	38,044	35,000	$35,000	0	0.00%
53351	1004226	531600	Small tools	796	2,000	9	7,500	$7,500	0	0.00%
53371	1004226	531700	Other supplies	17,202	27,600	12,932	10,000	$10,000	0	0.00%
57010	1004226	523850	Prisoner Detail - Houston County	0	0	0	0	$0	0	0.00%
54121	1004226	542100	Machinery & other equipment	0	0	0	0	$88,000	88,000	100.00%
54122	1004226	542500	Communication equipment	0	0	0	0	$0	0	0.00%
54123	1004226	542200	Vehicles	0	0	0	0	$0	0	0.00%
			Total Expenditures	**$1,057,381**	**$1,890,768**	**$1,489,644**	**$1,897,225**	**$1,733,660**	**($163,566)**	**-8.62%**

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

Department 04

Acct #	New Org	New Object	Account Name	FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Tentative FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
53222	1004260	531230	Street Lights-Electricity	$1,013,816	$984,000	$1,031,643	$1,000,000	$1,200,000	$200,000	20.00%
			Total Operating Expenditures	**$1,013,816**	**$984,000**	**$1,031,643**	**$1,000,000**	**$1,200,000**	**$200,000**	**20.00%**

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

DEPARTMENT 08

Acct #	New Org	New Object	Account Name	FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Tentative FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
51001	1004270	511100	Salaries- full time	$158,172	$165,190	$164,667	$263,075	$171,362	($91,713)	-34.86%
51002	1004270	511300	Salaries- Overtime	4,669	4,000	4,135	4,000	7,000	3,000	75.00%
51011	1004270	511301	Salaries-On Call	10,920	10,920	10,962	10,920	11,248	328	3.00%
51201	1004270	512200	FICA	13,044	13,778	13,502	21,267	14,505	(6,761)	-31.79%
51202	1004270	512100	Group Health	50,320	50,000	66,450	45,574	44,169	(1,405)	-3.08%
51203	1004270	512400	Retirement	18,659	17,229	17,232	22,961	30,000	7,039	30.66%
51205	1004270	512700	Worker's compensation	0	0	0	0	0	0	0.00%
52021	1004270	521200	Professional Services	10,000	50,500	32,327	162,975	80,000	(82,975)	-50.91%
52041	1004270	521300	Prof Service-Software & Support	0	0	0	0	0	0	0.00%
52141	1004270	522200	Repairs & maint by vdr- Vehicles	3,006	5,000	3,801	4,750	4,750	0	0.00%
52143	1004270	522200	Repairs & maint by vdr- Office Equip	453	500	443	475	500	25	5.26%
52144	1004270	522200	Repairs & maint by vdr- Other Equip	110,132	132,171	54,587	130,610	132,000	1,390	1.06%
52311	1004270	523200	Postage	9	150	125	143	150	7	4.90%
52312	1004270	523200	Telephone	2,718	2,000	2,795	2,000	2,000	0	0.00%
52341	1004270	523500	Travel & business mtg	0	1,000	0	950	1,000	50	5.26%
52351	1004270	523600	Dues & memberships	0	200	0	190	200	10	5.26%
52361	1004270	523700	Training & Employee Development	93	1,000	42	950	1,000	50	5.26%
53001	1004270	531100	Office supplies	0	100	0	95	100	5	5.26%
53261	1004270	531270	Gas/Diesel/Oil/Grease	5,123	5,000	4,863	4,750	4,750	0	0.00%
53371	1004270	531700	Other Office Supplies	0	0	0	0	9,406	9,406	100.00%
52321	1004270	523300	Advertising/City Promotion	7,363	6,743	6,911	6,406	900	(5,506)	-85.95%
54101	1004270	541300	Buildings/Improvements	0	0	0	0	0	0	0.00%
54121	1004270	542100	Machinery & other equipment	0	0	0	0	0	0	0.00%
54123	1004270	542200	Vehicles	0	0	0	0	0	0	0.00%
54126	1004270	542500	Office Equipment	0	0	0	0	0	0	0.00%
			Total Expenditures	**$394,681**	**$465,482**	**$382,843**	**$682,091**	**$515,040**	**($167,051)**	**-24.49%**

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

Department 04

Acct #	New Org	New Object	Account Name	FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Tentative FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
51001	1004900	511100	Salaries- full time	$559,637	$731,302	$685,272	$757,053	$763,275	$6,222	0.82%
51002	1004900	511300	Salaries- overtime	721	2,750	2,830	1,967	$2,026	59	2.98%
51011	1004900	511301	Salaries- on call pay	10,920	10,920	10,962	10,920	$11,248	328	3.00%
51201	1004900	512200	FICA	44,117	56,990	53,434	58,900	$59,406	506	0.86%
51202	1004900	512100	Group Health	233,390	375,000	194,880	341,805	$331,264	(10,541)	-3.08%
51203	1004900	512400	Retirement	79,118	78,924	78,924	105,586	$137,000	31,414	29.75%
51205	1004900	512700	Worker's compensation	0	0	0	0	$0	0	0.00%
52139	1004900	522200	Repairs & maint by vdr- Grounds	0	0	0	0	$0	0	0.00%
52140	1004900	522200	Repairs & maint by vdr- Building	1,807	2,000	2,292	2,000	$0	(2,000)	-100.00%
52141	1004900	522200	Repairs & maint by vdr- Vehicles	3,535	6,600	6,364	6,600	$0	(6,600)	-100.00%
52143	1004900	522200	Repairs & maint by vdr- Other Equip	101	1,000	361	0	$0	0	100.00%
52171	1004900	522320	Equipment Rental	404	2,345	2,380	14,640	$14,000	(640)	-4.37%
52312	1004900	523200	Telephone	0	0	0	0	$0	0	0.00%
52351	1004900	523600	Dues & Memberships	0	800	800	800	$800	0	0.00%
52361	1004900	523700	Training & Employee Development	2,616	4,700	651	5,000	$5,000	0	0.00%
53001	1004900	531100	Office supplies	735	600	592	700	$700	0	0.00%
53010	1004900	531700	Uniform & Clothing	4,567	6,420	6,217	6,805	$9,013	2,208	32.45%
53201	1004900	531510	Water & Sewer	2,377	2,000	1,605	2,000	$2,000	0	0.00%
53211	1004900	531220	Natural Gas	3,485	8,500	7,779	8,500	$8,500	0	0.00%
53221	1004900	531230	Electricity	1,508	1,600	1,359	1,600	$1,600	0	0.00%
53261	1004900	531270	Gas/Diesel/Oil/Grease	10,792	10,000	9,676	10,000	$10,000	0	0.00%
53351	1004900	531600	Small tools	4,905	4,400	3,593	4,400	$10,400	6,000	136.36%
53371	1004900	531700	Other supplies	10,335	10,080	9,791	10,000	$10,000	0	0.00%
53601	1004900	531700	Inventory write off	0	0	0	0	$0	0	0.00%
54101	1004900	541300	Buildings/Improvements	0	0	0	0	$0	0	0.00%
54121	1004900	542100	Machinery & other equipment	0	0	0	0	$0	0	0.00%
54122	1004900	542500	Communication equipment	0	0	0	0	$0	0	0.00%
54123	1004900	542200	Vehicles	0	0	0	0	$82,000	82,000	100.00%
54126	1004900	542500	Office equipment	0	0	0	0	$0	0	0.00%
			Total Expenditures	**$975,070**	**$1,316,931**	**$1,079,762**	**$1,349,277**	**$1,458,232**	**$108,955**	**8.08%**

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

Department 07

Acct #	New Org	New Object	Account Name	FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Tentative FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
51001	1006110	511100	Salaries- full time	$175,144	$165,724	$201,864	$223,783	$247,428	$23,645	10.57%
51011	1006110	511301	Salaries-On Call	0	0	0	0	0	0	0.00%
51201	1006110	512200	FICA	13,169	12,678	15,284	17,119	0	(17,119)	-100.00%
51202	1006110	512100	Group Health	4,909	75,000	4,860	68,361	18,928	(49,433)	-72.31%
51203	1006110	512400	Retirement	31,518	24,384	24,384	32,659	66,253	33,594	102.86%
51205	1006110	512700	Worker's compensation	0	0	0	0	43,000	43,000	100.00%
52141	1006110	522200	Repairs & maint by vdr- Vehicles	5,309	6,500	8,492	8,550	10,355	1,805	21.11%
52142	1006110	522200	Repairs & maint by vdr- Com Equip	0	0	0	0	10,000	10,000	100.00%
52143	1006110	522200	Repairs & maint by vdr- Office Equip	6,300	8,000	6,886	7,600	7,600	0	0.00%
52311	1006110	523200	Postage	12	0	4	0	0	0	0.00%
52312	1006110	523200	Telephone	2,780	3,700	2,136	3,515	3,515	0	0.00%
52331	1006110	523400	Printing	0	0	0	0	0	0	0.00%
52341	1006110	523500	Travel & business meeting expense	4,377	6,000	4,299	5,700	6,700	1,000	17.54%
52351	1006110	523600	Dues & memberships	5,211	19,000	14,160	18,050	20,500	2,450	13.57%
53001	1006110	531100	Office supplies	860	1,500	798	1,425	1,425	0	0.00%
53010	1006110	531700	Uniforms & Clothing	0	2,000	386	1,900	1,900	0	0.00%
53201	1006110	531510	Water & Sewer	34,647	35,000	55,123	33,250	73,250	40,000	120.30%
53211	1006110	531220	Natural Gas	22,145	30,000	10,754	28,500	28,500	0	0.00%
53221	1006110	531230	Electricity	251,403	265,000	242,427	251,750	281,750	30,000	11.92%
53231	1006110	531280	Stormwater Fees	26,630	26,750	26,643	25,412	25,412	0	0.00%
53261	1006110	531270	Gas/Diesel/Oil/Grease	19,595	22,000	18,373	20,900	20,900	0	0.00%
53301	1006110	531300	Food and banquets	1,358	1,200	1,153	1,140	15,000	13,860	1215.79%
53371	1006110	531700	Other Supplies	1,840	1,900	1,257	1,805	7,800	5,995	332.13%
54124	1006110	542300	Furniture & Fixtures	0	0	0	0	0	0	0.00%
			Total Expenditures	**$607,208**	**$706,336**	**$639,282**	**$751,419**	**$890,216**	**$138,797**	**18.47%**

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

Department 07

Acct #	New Org	New Object	Account Name	FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Tentative FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
51001	1006120	511100	Salaries- full time-supervision	$585,537	$619,269	$575,429	$629,307	$640,105	$10,798	1.72%
51002	1006120	511300	Salaries- overtime-supervision	358	1,000	703	1,000	$1,030	30	3.00%
51003	1006120	511200	Salaries- part time	164,555	180,000	240,678	233,000	$263,989	30,989	13.30%
51011	1006120	511301	Salaries-on Call	0	1,300	0	1,300	$1,339	39	3.00%
51201	1006120	512200	FICA	56,986	61,320	61,855	66,142	$69,344	3,202	4.84%
51202	1006120	512100	Group Health	36,510	250,000	86,334	227,870	$220,843	(7,027)	-3.08%
51203	1006120	512400	Retirement	62,668	64,590	64,596	81,550	$106,000	24,450	29.98%
51205	1006120	512700	Worker's compensation	434	0	6,088	0	$0	0	0.00%
52144	1006120	522200	Repairs & maint by vdr- Other Equip	27	0	0	0	$0	0	0.00%
52171	1006120	522320	Equipment Rental	0	0	0	0	$0	0	0.00%
52311	1006120	523200	Postage	425	200	280	190	$190	0	0.00%
52312	1006120	523200	Telephone	4,446	4,000	4,064	3,800	$3,800	0	0.00%
52331	1006120	523400	Printing	0	150	0	142	$7,500	7,358	5181.69%
52381	1006120	523850	Contract Labor	4,265	4,500	4,719	9,975	$25,000	15,025	150.63%
52382	1006120	523850	Contract Labor/Referees & Officials	67,018	72,000	92,941	82,650	$99,180	16,530	20.00%
53001	1006120	531100	Office Supplies	2,858	5,000	3,659	4,750	$4,750	0	0.00%
53070	1006120	531100	Athletic Equipment	123,375	135,000	117,442	137,750	$170,500	32,750	23.77%
53071	1006120	531100	Ceramics Supplies	307	0	11	0	$0	0	0.00%
53072	1006120	531100	Swimming Supplies	6,260	12,000	4,848	11,400	$15,000	3,600	31.58%
53304	1006120	531500	Concession Supplies & Exp	39,327	40,000	35,735	38,000	$38,000	0	0.00%
53311	1006120	531400	Subscriptions & publications	390	0	350	0	$0	0	0.00%
53371	1006120	531700	Other supplies	9,429	6,000	7,090	5,700	$5,700	0	0.00%
071 52144	1006120	522200	Repairs & maint by vdr- Other Equip	0	0	0	0	$0	0	0.00%
071 52311	1006120	523200	Postage	0	0	0	0	$0	0	0.00%
071 52312	1006120	523200	Telephone	0	0	0	0	$0	0	0.00%
071 52331	1006120	523400	Printing	0	0	0	0	$0	0	0.00%
071 52381	1006120	523850	Contract Labor	697	19,000	78,990	18,050	$25,000	6,950	38.50%
071 53001	1006120	531100	Office Supplies	727	1,000	771	950	$950	0	0.00%
071 53071	1006120	531100	Ceramics Supplies	8,746	11,000	10,729	13,300	$18,500	5,200	39.10%
071 53311	1006120	531400	Subscriptions & publications	0	2,500	2,393	2,375	$5,000	2,625	110.53%
071 53371	1006120	531700	Other supplies	3,949	17,500	16,407	16,625	$35,000	18,375	110.53%
54121	1006120	542100	Machinery & other equipment	0	0	0	0	0	0	0.00%
54124	1006120	542300	Furniture & Fixtures	0	0	0	0	0	0	0.00%
54126	1006120	542500	Office Equipment	0	0	0	0	0	0	0.00%
54127	1006120	542400	Prks & Playground Equipment	0	0	0	0	230,000	230,000	100.00%
54211	1006120	541300	CWIP-Sports Complex	0	0	0	0	50,000	50,000	100.00%
			Total Expenditures	**$1,179,294**	**$1,507,329**	**$1,416,114**	**$1,585,826**	**$2,036,720**	**$450,894**	**28.43%**

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

Department 07

Acct #	New Org	New Object	Account Name	FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Tentative FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
51001	1006122	511100	Salaries- full time (Maint Staff)	$76,468	$64,729	$71,042	$66,139	$633,057	$566,918	857.16%
51002	1006122	511300	Salaries- overtime	267	2,000	0	2,000	$2,060	60	3.00%
51003	1006122	511200	Salaries- part time	0	85,000	363	85,000	$96,305	11,305	13.30%
51011	1006122	511301	Salaries-on Call	0	5,000	0	5,000	$5,150	150	3.00%
51201	1006122	512200	FICA	5,762	11,990	5,346	12,098	$56,348	44,250	365.78%
51202	1006122	512100	Group Health	228,290	25,000	(21,760)	22,787	$22,084	(703)	-3.09%
51203	1006122	512400	Retirement	61,966	6,751	6,756	9,101	$12,000	2,899	31.85%
51205	1006122	512700	Worker's compensation	0	0	0	0	$0	0	0.00%
52138	1006122	522200	Repairs & maint by vdr- Parks	1,836	1,000	964	950	$30,000	29,050	3057.89%
52139	1006122	522200	Repairs & maint by vndr- grounds	20,521	22,500	1,855	21,375	$21,375	0	0.00%
52140	1006122	522200	Repairs & maint by vdr- Buildings	44,901	30,000	49,944	39,710	$125,000	85,290	214.78%
52144	1006122	522200	Repairs & maint by vdr- Other Equip	13,252	11,000	9,805	10,450	$0	(10,450)	-100.00%
52171	1006122	522320	Equipment Rental	0	2,000	0	1,900	$1,900	0	0.00%
52312	1006122	523200	Telephone	724	2,000	485	1,900	$1,900	0	0.00%
53010	1006122	531700	Uniform & Clothing	0	2,000	0	1,900	$1,900	0	0.00%
53090	1006122	531100	Chemicals	116	0	0	0	$0	0	0.00%
53261	1006122	531270	Gas/Diesel/Oil/Grease	0	0	18	0	$0	0	0.00%
53351	1006122	531600	Small tools	207	2,500	0	2,375	$2,375	0	0.00%
53371	1006122	531700	Other Supplies	24,417	25,000	30,769	23,750	$27,500	3,750	15.79%
54101	1006122	541300	Buildings/Improvements	92,750	0	12,312	0	$0	0	0.00%
54121	1006122	542100	Machinery & Equipment	0	0	0	0	$0	0	0.00%
54122	1006122	542500	Communication Equipment	0	0	0	0	$0	0	0.00%
54130	1006122	542500	Parks & Playgrounds	0	0	0	0	$0	0	0.00%
			Total Expenditures	**$571,476**	**$298,470**	**$167,898**	**$306,435**	**$1,038,954**	**$732,519**	**239.05%**

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

Department 07

Acct #	New Org	New Object	Account Name	FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Tentative FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
51001	1006130	511100	Salaries- full time	$111,483	$92,218	$95,240	$94,050	$159,004	$64,954	69.06%
51002	1006130	511300	Salaries- overtime	0	0	395	0	$0	0	0.00%
51003	1006130	511200	Salaries- part time	68,543	75,000	72,660	80,000	$90,640	10,640	13.30%
51201	1006130	512200	FICA	13,924	12,792	13,288	13,315	$19,098	5,783	43.43%
51202	1006130	512100	Group Health	(66,780)	50,000	(66,900)	45,574	$44,169	(1,405)	-3.08%
51203	1006130	512400	Retirement	10,957	9,618	9,624	13,099	$17,000	3,901	29.78%
51205	1006130	512700	Worker's compensation	0	0	0	0	$0	0	0.00%
52139	1006130	522200	Repairs & maint by vndr- grounds	7,650	10,000	9,281	9,500	$25,000	15,500	163.16%
52140	1006130	522200	Repairs & maint by vndr- buildings	2,234	500	491	475	$20,000	19,525	4110.53%
52141	1006130	522200	Repairs & maint by vndr- vehicles	2,345	5,000	2,958	4,750	$4,750	0	0.00%
52143	1006130	522200	Repairs & maint by vndr- Office Equip	0	0	0	0	$0	0	0.00%
52144	1006130	522200	Repairs & maint by vndr- Other Equip	9,055	15,000	14,752	14,250	$19,250	5,000	35.09%
52148	1006130	522200	Repairs & maint by vndr- Golf Carts	3,656	5,000	6,061	7,125	$107,125	100,000	1403.51%
52149	1006130	522200	Repairs & Maint by vndr-Irrigation System	4,397	7,500	5,006	7,125	$10,000	2,875	40.35%
52171	1006130	522320	Equipment Rental	0	0	0	0	$0	0	0.00%
52312	1006130	523200	Telephone	1,730	2,500	2,403	2,375	$3,000	625	26.32%
52313	1006130	521300	Internet/Monitoring Services	1,368	2,500	1,212	2,375	$2,375	0	0.00%
52321	1006130	523300	Advertising/City Promotions	0	100	0	95	$95	0	0.00%
52331	1006130	523400	Printing	0	100	0	95	$95	0	0.00%
52341	1006130	523500	Travel & business meeting expense	2,445	2,500	908	3,325	$4,000	675	20.30%
52351	1006130	523600	Dues & memberships	1,668	4,000	955	1,900	$7,000	5,100	268.42%
52361	1006130	523700	Training & employee development	1,210	2,500	200	3,325	$3,325	0	0.00%
52395	1006130	523600	Bank Charges	8,685	7,000	1,642	6,650	$6,650	0	0.00%
53001	1006130	531100	Office Supplies	884	1,000	1,214	950	$950	0	0.00%
53010	1006130	531700	Uniform & Clothing	2,298	2,000	1,990	1,900	$1,900	0	0.00%
53090	1006130	531100	Chemicals	22,537	32,000	33,757	30,400	$30,400	0	0.00%
53091	1006130	531100	Fertilizer	19,013	20,000	11,209	19,000	$19,000	0	0.00%
53201	1006130	531510	Water & Sewer	416	600	524	570	$570	0	0.00%
53221	1006130	531230	Electricity	13,135	18,000	12,254	17,100	$17,100	0	0.00%
53231	1006130	531280	Stormwater Fees	1,794	1,000	1,205	950	$2,000	1,050	110.53%
53261	1006130	531270	Gas/Diesel/Oil/Grease	20,811	20,000	20,682	19,000	$20,000	1,000	5.26%
53351	1006130	531600	Small tools	1,382	500	478	950	$950	0	0.00%
53371	1006130	531700	Other supplies	17,936	20,000	31,865	71,250	$80,000	8,750	12.28%
54121	1006130	542100	Machinery & Other Equipment	0	80,000	43,827	0	$0	0	100.00%
58107	1006130	581200	Lease Payments-Golf Carts	39,057	0	0	0	$0	0	0.00%
			Total Expenditures	**$323,835**	**$498,928**	**$329,181**	**$471,473**	**$715,446**	**$243,973**	**51.75%**

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

Department 07

Acct #	New Org	New Object	Account Name	FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Tentative FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
51003	1006130	511200	Salaries- part time	$0	$0	$0	$0	$0	$0	0.00%
52381	1006130	523850	Contract Labor	5,400	0	0	0	0	0	0.00%
52026	1006130	523900	Tree Removal Services	5,400	15,000	11,198	14,250	75,000	60,750	426.32%
52139	1006130	522200	Repairs & maint by vndr- grounds	10,379	21,000	20,119	19,950	39,950	20,000	100.25%
52171	1006130	522320	Equipment Rental	0	5,000	1,595	4,750	4,750	0	0.00%
53010	1006130	531700	Uniform & Clothing	439	2,000	1,518	1,900	0	(1,900)	-100.00%
53090	1006130	531700	Chemicals	1,391	11,000	6,873	10,450	1,900	(8,550)	-81.82%
53091	1006130	531700	Fertilizer	1,703	11,000	8,028	10,450	70,000	59,550	569.86%
53261	1006130	531270	Gas/Diesel/Oil/Grease	952	14,000	1,879	13,300	13,300	0	0.00%
53351	1006130	531600	Small tools	1,108	5,000	0	4,750	4,750	0	0.00%
			Total Expenditures	**$26,772**	**$84,000**	**$51,208**	**$79,800**	**$209,650**	**$129,850**	**162.72%**

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

Department 07

Acct #	New Org	New Object	Account Name	FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Tentative FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
52331	1006135	523400	Tennis Facility - Printing	$0	$0	$0	$0	$950	$950	100.00%
52351	1006135	523600	Tennis Facility - Dues & Membership	0	1,000	0	950	$950	0	0.00%
53001	1006135	531100	Tennis Facility - Office Supplies	0	1,000	803	950	$0	(950)	-100.00%
53221	1006135	531230	Tennis Facility - Electricity	0	0	0	0	$0	0	0.00%
53371	1006135	531700	Tennis Facility - Other Supplies	514	1,000	404	950	$950	0	0.00%
			Total Expenditures	**$514**	**$3,000**	**$1,207**	**$2,850**	**$2,850**	**$0**	**0.00%**

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

Department 07

Acct #	New Org	New Object	Account Name	FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Tentative FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
51010	1006160	511100	Salaries-Auditorium	$9,056	$8,000	$2,832	$8,000	$8,240	$240	3.00%
52140	1006160	522200	Repairs & maint by vdr- Buildings	4,343	0	0	0	$0	0	0.00%
52144	1006160	522200	Repairs & maint by vdr- Other Equip	568	1,100	468	10,000	$10,000	0	0.00%
52381	1006160	523850	Contract Labor	85	4,000	0	4,000	$4,000	0	0.00%
53371	1006160	531700	Other supplies	1,369	5,000	0	5,000	$5,000	0	0.00%
54101	1006160	541300	Buildings/Improvements	0	0	0	0	$0	0	0.00%
54121	1006160	542100	Machinery & other equipment	0	0	0	0	$0	0	0.00%
			Total Expenditures	**$15,421**	**$18,100**	**$3,300**	**$27,000**	**$27,240**	**$240**	**0.89%**

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

Department 07

Acct #	New Org	New Object	Account Name	FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Tentative FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
51001	1006180	511100	Salaries- full time	$189,468	$204,514	$201,450	$202,596	$208,773	$6,177	3.05%
51003	1006180	511200	Salaries- part time	10,287	28,000	11,518	28,000	$28,840	840	3.00%
51201	1006180	512200	FICA	14,251	17,787	15,114	17,641	$18,177	537	3.04%
51202	1006180	512100	Group Health	4,930	100,000	29,860	91,148	$88,357	(2,791)	-3.06%
51203	1006180	512400	Retirement	18,115	21,331	21,336	28,262	$37,000	8,738	30.92%
51205	1006180	512700	Worker's compensation	0	0	0	0	$0	0	0.00%
52144	1006180	522200	Repairs & Maint by Vdr- Other Equip	0	0	0	0	$0	0	0.00%
52311	1006180	523200	Postage	0	0	0	0	$0	0	0.00%
52312	1006180	523200	Telephone	488	600	485	570	$570	0	0.00%
52331	1006180	523400	Printing	0	0	0	0	$0	0	0.00%
53001	1006180	531100	Office Supplies	873	500	248	475	$1,475	1,000	210.53%
53073	1006180	531700	Senior Citizens expense	8,133	17,000	14,026	16,150	$16,150	0	0.00%
53371	1006180	531700	Other supplies	393	2,500	1,117	2,375	$2,375	0	0.00%
54101	1006180	541300	Buildings/Improvements	0	0	0	0	$0	0	0.00%
54121	1006180	541200	Machinery & other equipment	0	0	0	0	$0	0	0.00%
54124	1006180	542300	Furniture & Fixtures	0	0	0	0	$0	0	0.00%
			Total Expenditures	**$246,938**	**$392,232**	**$295,155**	**$387,217**	**$401,717**	**$14,501**	**3.74%**

Fund 10 GENERAL FUND
Function 6000 Recreation
Activity 6175 Recreation - Cultural Services

Department 07

Acct #	New Org	New Object	Account Name	FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Tentative FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
52321	1006170	523300	Advertising/City Promotions	0	$0	0	$156,250	$0	(156,250)	0.00%
			Total Expenditures	**$0**	**$0**	**$0**	**$156,250**	**$0**	**($156,250)**	**0.00%**

Fund 10 GENERAL FUND
FUNCTION 7000 City Development
Activity 7510 - Community Development

Department 08

Acct #	New Org	New Object	Account Name	FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Tentative FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
51001	1007510	511100	Salaries- full time	$0	$0	$0	$0	$0	$0	0.00%
51004	1007510	511200	Temporary Salaries	0	0	0	0	0	0	0.00%
51012	1007510	512900	Vehicle Allowance	0	0	0	0	0	0	0.00%
51201	1007510	512200	FICA	0	0	0	0	0	0	0.00%
51202	1007510	512100	Group Health	0	0	0	0	0	0	0.00%
51203	1007510	512400	Retirement	0	0	0	0	0	0	0.00%
51205	1007510	512700	Worker's compensation	0	0	0	0	0	0	0.00%
52021	1007510	521200	Professional Services	0	0	0	0	0	0	0.00%
52041	1007510	521300	Professional/Technical-Software	0	0	0	0	0	0	0.00%
52117	1007510	512117	Beautification	0	0	0	0	0	0	0.00%
52118	1007510	512118	Chip Grant Expense	0	0	0	0	0	0	0.00%
52119	1007510	512119	Tag Grant Expense	0	0	0	0	0	0	0.00%
52139	1007510	522200	Repairs & maint by vendor- Grounds	0	0	0	0	0	0	0.00%
52311	1007510	523200	Postage	0	0	0	0	0	0	0.00%
52312	1007510	523200	Telephone	0	0	0	0	0	0	0.00%
52321	1007510	523300	Advertising/City Promotions	0	0	0	0	0	0	0.00%
52331	1007510	523400	Printing	0	0	0	0	0	0	0.00%
52341	1007510	523500	Travel & business mtg	0	0	0	0	0	0	0.00%
52351	1007510	523600	Dues & memberships	230	0	0	0	0	0	0.00%
52361	1007510	523700	Training & employee development	0	0	0	0	0	0	0.00%
53001	1007510	531100	Office supplies	0	0	0	0	0	0	0.00%
53201	1007510	531510	Water & Sewer	0	0	0	0	0	0	0.00%
53221	1007510	531230	Electricity	0	0	0	0	0	0	0.00%
53301	1007510	531300	Food and Banquets	0	0	0	0	0	0	0.00%
53311	1007510	531400	Subscriptions & publications	0	0	0	0	0	0	0.00%
53371	1007510	531700	Other supplies	0	0	0	0	0	0	0.00%
53374	1007510	531100	Baygall Creek Greenway	0	0	0	0	0	0	0.00%
54123	1007510	542200	Vehicles	0	0	0	0	0	0	0.00%
54125	1007510	542400	Computer Equipment	0	0	0	0	0	0	0.00%
57100	1007510	571000	Intergovernmental (JDA FUNDS)	0	0	0	0	0	0	0.00%
7636 52121	1007636	512122	Family Connection Contract	0	0	0	0	0	0	0.00%
7636 52341	1007636	523500	Travel & business mtg	0	0	0	0	0	0	0.00%
7636 54121	1007636	542100	Machinery & Equipment	0	0	0	0	0	0	0.00%
			Total Expenditures	**$230**	**$0**	**$0**	**$0**	**$0**	**$0**	**0.00%**

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

Department 08

Acct #	New Org	New Object	Account Name	FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Tentative FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
51001	1007220	511100	Salaries- full time	$458,095	$524,840	$485,027	$349,942	$662,798	$312,856	89.40%
51002	1007220	511300	Salaries- over time	0	0	0	0	$0	0	0.00%
51201	1007220	512200	FICA	34,544	40,150	36,462	26,771	$50,704	23,933	89.40%
51202	1007220	512100	Group Health	178,106	225,000	381,378	205,083	$198,759	(6,324)	-3.08%
51203	1007220	512400	Retirement	64,363	62,720	62,724	81,317	$106,000	24,683	30.35%
51205	1007220	512700	Worker's compensation	0	0	0	0	$150,000	150,000	100.00%
52021	1007220	521200	Professional Services	36,604	125,000	254,657	0	$15,000	15,000	100.00%
52041	1007220	521300	Professional/Tech-Software	8,040	11,000	20,738	10,450	$4,750	(5,700)	-54.55%
52141	1007220	522200	Repairs & maint by vdr- Vehicles	1,717	5,000	1,792	4,750	$3,200	(1,550)	-32.63%
52143	1007220	522200	Repairs & maint by vdr-Office Equip	750	2,000	668	1,900	$95	(1,805)	-95.00%
52311	1007220	523200	Postage	49	100	33	95	$4,000	3,905	4110.53%
52312	1007220	523200	Telephone	2,846	5,000	2,981	4,750	$855	(3,895)	-82.00%
52321	1007220	523300	Advertising/City Promotion	860	900	95	855	$190	(665)	-77.78%
52331	1007220	523400	Printing	185	200	0	190	$713	523	275.26%
52341	1007220	523500	Travel & business mtg	0	750	223	713	$285	(428)	-60.03%
52351	1007220	523600	Dues & memberships	90	300	50	285	$4,000	3,715	1303.51%
52361	1007220	523700	Training & employee development	90	750	53	713	$950	237	33.24%
53001	1007220	531100	Office supplies	668	1,000	1,124	950	$9,500	8,550	900.00%
53261	1007220	531270	Gas/Diesel/Oil/Grease	6,515	10,000	6,262	9,500	$475	(9,025)	-95.00%
53311	1007220	531400	Subscriptions & publications	0	500	232	475	$1,900	1,425	300.00%
53371	1007220	531700	Other supplies	1,835	2,000	2,027	1,900	$2,375	475	25.00%
54101	1007220	541300	Building/Improvements	0	2,500	1,285	2,375	$1,425	(950)	-40.00%
54121	1007220	542100	Machinery & Equipment	695	1,500	0	1,425	$0	(1,425)	-100.00%
54123	1007220	542200	Vehicles	0	0	0	0	$0	0	0.00%
54125	1007220	542400	Computer Equipment	0	0	0	0	$0	0	0.00%
54126	1007220	542500	Office Equipment	0	0	0	0	$0	0	0.00%
			Total Expenditures	**$796,054**	**$1,021,210**	**$1,257,811**	**$704,439**	**$1,217,974**	**$513,535**	**72.90%**

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

Department 09

Acct #	New Org	New Object	Account Name	FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Tentative FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
51001	1007500	511100	Salaries- full time	$282,387	$334,186	$306,040	$339,915	$508,233	$168,318	49.52%
51012	1007500	512900	Vehicle Allowance	7,131	3,600	3,614	3,600	$3,600	0	0.00%
51201	1007500	512200	FICA	21,719	25,841	23,216	26,279	$38,880	12,601	47.95%
51202	1007500	512100	Group Health	8,756	125,000	951	113,935	$110,421	(3,514)	-3.08%
51203	1007500	512400	Retirement	42,318	34,856	34,860	46,984	$61,000	14,016	29.83%
51205	1007500	512700	Worker's compensation	0	0	0	0	$0	0	100.00%
52021	1007500	521200	Professional Services	23,093	40,000	35,724	80,000	$80,000	0	0.00%
52116	1007500	512116	Releaf Grant	0	0	0	0	$15,000	15,000	100.00%
52117	1007500	512117	Beautification	13,680	7,500	13,372	5,000	$5,000	0	0.00%
52118	1007500	512118	CHIP Grant Expense	274,768	250,000	91,642	500,000	$823,811	(253,032)	-50.61%
52119	1007500	512119	Tag Grant Expense	9,900	100,000	105,326	187,737	$246,968	(187,737)	-100.00%
52120	1007500	512121	EECBG Grant Expense	0	132,070	195,870	0	$0	0	100.00%
52120	1007500	512121	EPA Multipurpose Grant	0	0	67,820	75,000	$0	65,000	86.67%
52139	1007500	522200	Repairs & maint by vendor- Grounds	65,409	130,000	123,855	135,000	$140,000	5,000	3.70%
52311	1007500	523200	Postage	372	450	159	450	$400	(50)	-11.11%
52312	1007500	523200	Telephone	1,400	2,000	1,220	1,500	$1,500	0	0.00%
52321	1007500	523300	Advertising/City Promotions	2,330	3,000	3,488	3,000	$3,000	0	0.00%
52331	1007500	523400	Printing	3,294	2,500	1,662	2,500	$2,500	0	0.00%
52341	1007500	523500	Travel & business mtg	7,254	15,000	5,380	8,000	$10,000	2,000	25.00%
52351	1007500	523600	Dues & Membership	4,543	3,500	4,687	3,500	$5,000	1,500	42.86%
52361	1007500	523700	Training & employee development	4,457	10,000	9,882	6,000	$10,000	4,000	66.67%
53001	1007500	531100	Office supplies	3,782	4,000	3,019	4,000	$4,000	0	0.00%
53201	1007500	531510	Water & Sewer	12,121	10,000	14,434	10,000	$12,000	2,000	20.00%
53221	1007500	531230	Electricity	7,993	10,000	7,523	10,000	$10,000	0	0.00%
53301	1007500	531300	Food & Banquets	5,576	3,000	9,590	3,000	$3,000	0	0.00%
53311	1007500	531400	Subscriptions/Publications	843	1,000	769	0	$0	0	100.00%
53371	1007500	531700	Other supplies	5,028	2,000	6,860	2,000	$2,000	0	0.00%
53374	1007500	531100	Baygall Creek Greenway	3,225	3,000	2,658	0	$0	0	100.00%
54124	1007500	542300	Furniture & Fixtures	0	0	0	0	$0	0	100.00%
54125	1007500	542400	Computer Equipment	0	0	0	0	$0	0	100.00%
57100	1007500	571000	Intergovernmental Expenses	0	0	0	0	$0	0	100.00%
52120	1007500	512121	EPA Multipurpose Grant	0	0	0	0	$300,000	300,000	100.00%
58101	1007500	582100	Debt Service	0	0	0	0	$0	0	100.00%
58108	1007500	582200	Office equipment Lease Pmnts	0	0	12,551	0	$0	0	100.00%
7636 52121	1007636	512122	Family Connection Contract	52,359	56,250	56,161	51,750	$51,750	0	0.00%
7636 53371	1007636	531700	Family Connection Other Supplies	0	0	9,941	4,500	$4,500	0	0.00%
			Total Expenditures	**$863,736**	**$1,308,753**	**$1,152,273**	**$1,623,650**	**$2,452,563**	**$145,102**	**8.94%**

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

Department 08

Acct #	New Org	New Object	Account Name	FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Tentative FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
51001	1007400	511100	Salaries- full time	$115,018	$120,773	$120,715	$121,944	$126,637	$4,693	3.85%
51201	1007400	512200	FICA	8,582	9,239	9,041	9,329	$9,688	359	3.85%
51202	1007400	512100	Group Health	25,320	50,000	66,450	45,574	$44,169	(1,405)	-3.08%
51203	1007400	512400	Retirement	14,371	12,597	12,600	16,980	$22,000	5,020	29.56%
51205	1007400	512700	Worker's compensation	0	0	0	0	$0	0	0.00%
52041	1007400	521300	Professional/Technical-Software	13,260	13,716	14,436	20,900	$18,000	(2,900)	-13.88%
52311	1007400	523200	Postage	0	225	47	214	$214	0	0.00%
52321	1007400	523300	Advertising	2,630	1,800	2,663	1,710	$5,000	3,290	192.40%
52361	1007400	523700	TRANING & EMPLOY DEVEL	0	0	0	0	$6,000	0	100.00%
53261	1007400	531270	Gas/Oil/Grease	340	500	320	475	$475	0	0.00%
53371	1007400	531700	Other Supplies	71	2,700	2,646	2,565	$2,500	(65)	-2.53%
57101	1007400	573000	Planning & Zoning Commission	0	0	14,000	10,500	$10,500	0	0.00%
			Total Expenditures	**$179,592**	**$211,550**	**$242,918**	**$230,191**	**$245,183**	**$8,992**	**3.91%**

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

Department 06

Acct #	New Org	New Object	Account Name	FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Tentative FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
51001	1007420	511100	Salaries- full time	$524,222	$550,788	$524,971	$556,153	$597,399	$41,246	7.42%
51002	1007420	511300	Salaries-Overtime	1,690	0	3,847	0	$10,000	10,000	100.00%
51201	1007420	512200	FICA	39,039	42,135	39,465	42,546	$46,466	3,920	9.21%
51202	1007420	512100	Group Health	251,460	250,000	324,060	227,870	$220,843	(7,027)	-3.08%
51203	1007420	512400	Retirement	62,541	57,447	57,444	77,028	$100,000	22,972	29.82%
51205	1007420	512700	Worker's compensation	102	0	0	0	$90	90	100.00%
52041	1007420	521300	Professional/Tech-Software	8,040	8,800	8,381	9,500	$9,500	0	0.00%
52141	1007420	522200	Repairs & maint by vdr- Vehicles	3,621	3,500	6,593	6,000	$20,000	14,000	233.33%
52142	1007420	522200	Repairs & maint by vdr- Commun Equi	0	0	0	0	$0	0	0.00%
52143	1007420	523200	Repairs & maint by vdr- Office Equip	0	1,500	843	1,500	$1,500	0	0.00%
52311	1007420	523200	Postage	2,028	3,000	2,633	5,000	$5,000	0	0.00%
52312	1007420	523400	Telephone	9,975	10,000	8,720	12,000	$12,000	0	0.00%
52331	1007420	523500	Printing	689	500	457	1,000	$2,400	1,400	140.00%
52341	1007420	523600	Travel & business mtg	3,515	6,500	3,005	6,500	$9,736	3,236	49.78%
52351	1007420	523700	Dues & Membership	390	500	360	500	$500	0	0.00%
52361	1007420	523700	Training & employee development	2,885	4,200	1,770	4,200	$4,200	0	0.00%
52605	1007420	523900	Neighborhood Improvement	0	0	0	0	$300,000	300,000	100.00%
52606	1007420	526606	Clearance Projects	100,441	200,000	28,852	200,000	$240,000	40,000	20.00%
52607	1007420	521300	Clearance-Yards/Lots Cleaning	39,048	50,000	52,109	56,550	$150,000	93,450	165.25%
53001	1007420	531100	Office supplies	3,855	3,431	2,420	3,431	$3,431	0	0.00%
53010	1007420	531700	Uniforms & Clothing	4,598	5,000	3,340	9,000	$10,000	1,000	11.11%
53261	1007420	531270	Gas/Diesel/Oil/Grease	19,631	17,000	19,118	21,000	$21,000	0	0.00%
53311	1007420	531400	Subscriptions/Publications	0	0	0	0	$0	0	0.00%
53371	1007420	531700	Other supplies	308	6,000	1,274	6,000	$6,000	0	0.00%
54121	1007420	542100	Machinery & Equipment	0	0	0	0	$0	0	0.00%
54122	1007420	542500	Communication Equipment	0	0	0	0	$0	0	0.00%
54123	1007420	542200	Vehicles	0	0	0	0	$70,000	70,000	100.00%
			Total Expenditures	**$1,078,078**	**$1,220,301**	**$1,089,663**	**$1,245,778**	**$1,840,065**	**$594,287**	**47.70%**

Fund 10 GENERAL FUND
Function 1000 General Government
Activity 9000 - Other Financing Uses

Acct #	New Org	New Object	Account Name	FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Tentative FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
61018	1009000	591000	Transfer to other funds-Bureau of Civic Affairs	$0	$0	$0	$0	$0	0	0.00%
61031	5054330	591000	Transfer to Capital Proj Fund 31	0	0	0	0	0	0	0.00%
61036	1009000	591000	Transfer to Capital Proj Fund 36	1,192,500	0	1,320,000	0	0	0	0.00%
61052	1009000	591000	Transfer to Sanitation Fund	0	0	0	0	0	0	0.00%
			Total Operating Expenditures	**$1,192,500**	**$0**	**$1,320,000**	**$0**	**$0**	**$0**	**0.00%**

FUND 11 W. R. Redevelopment Agency
Function 7000
Activity 7560

Acct #	New Org	New Object	Revenues:	FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Now Fund 12 Budget	Now Fund 12 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
46001	9000000	461000	Interest Revenues	$0	$0	$0	$0	$0	$0	0.00%
48001	9000000	481000	Rental Income	0	0	0	0	0	0	0.00%
49017	9000000	491000	Motor Vehicle Rental Tax Transfer	0	0	0	0	0	0	0.00%
49251	9000000	492000	Sale of Property-Land Lots (net)	0	0	0	0	0	0	0.00%
			Total Revenues	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**0.00%**
			Operating Expenditures:							
52021	9057560	521200	Professional Services-Consulting	$0	$0	$0	$0	$0	$0	0.00%
52022	9057560	521200	Professional Services-Auditing	0	0	0	0	$0	$0	0.00%
52139	9007560	522200	Rep & Maint by Vndr - Grounds	0	0	0	0	$0	0	0.00%
52140	9007560	522200	Rep & Maint by Vndr - Buildings	0	0	0	0	$0	0	0.00%
52300	9057560	523100	General Insurance/Property	0	0	0	0	$0	0	0.00%
52311	9057560	523200	Postage	0	0	0	0	$0	0	0.00%
52312	9007560	523200	Telephone	0	0	0	0	$0	0	0.00%
52321	9057560	523300	Advertising	0	0	0	0	$0	0	0.00%
52341	9057560	523500	Travel & business meeting expense	0	0	0	0	$0	0	0.00%
52351	9057560	523600	Dues	0	0	0	0	$0	0	0.00%
53001	9057560	531100	Office Supplies	0	0	0	0	$0	0	0.00%
53201	9007560	531510	Water	0	0	0	0	$0	0	0.00%
53221	9007560	531230	Electricity	0	0	0	0	$0	0	0.00%
53231	9007560	531280	Stormwater Fees	0	0	0	0	$0	0	0.00%
53311	9057560	531400	Subscriptions & Publications	0	0	0	0	$0	0	0.00%
58501			Interest Expense	0	0	0	0	$0	0	0.00%
61010			Transfers to General Fund	0	0	0	0	$0	0	0.00%
61059			Transfers to DDA	0	0	0	0	$0	0	0.00%
			Total Operating Exp	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**0.00%**
			Debt Service & Capital Exp							
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	**$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 12 Development Auth of WR (DBA Engage WR)
Function 7000
Activity 7520

Acct #	New Org	New Object		FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Tentative FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
			Revenues:							
46001	9000000	461000	Interest Revenues	$28,995	$15,900	$28,536	$15,900	$30,000	$14,100	88.68%
47009	9000000	471000	Contributions/Donations	5,000	0	3,000	0	0	0	0.00%
48001	9000000	481000	Rental Income	117,124	110,724	152,780	80,000	115,000	35,000	43.75%
48101			Insurance Recovery	0	0	0	0	0	0	0.00%
49010			General Funds Transfer	0	0	0	0	0	0	0.00%
48003	9000000	481000	Lease Revenue	(126)	0	0	0	0	0	0.00%
49251	9000000	492000	Sale of Property-Land Lots (net)	19,450	0	4,295	15,000	80,000	65,000	118.75%
			Reimbursement from other Agencies	0	0	0	0	0	0	0.00%
			Total Revenues	**$170,444**	**$126,624**	**$188,612**	**$110,900**	**$225,000**	**$114,100**	**102.89%**
			Operating Expenditures:							
52021	9007500	521200	Professional Services-Consulting	$39,557	$50,000	$42,286	$132,544	$33,072	($99,472)	-75.05%
52022	9007520	521200	Professional Services-Audit	0	0	0	0	$0	0	0.00%
52300	9007520	523100	Property Insurance	0	0	0	0	$0	0	0.00%
52311	9007520	523200	Postage	0	0	0	0	$0	0	0.00%
52321	9007520	523300	Marketing & Promotions	0	0	0	0	$0	0	0.00%
52341	9007520	523500	Travel & business meeting expense	0	0	0	0	$0	0	0.00%
52351	9007520	523600	Dues	0	0	0	0	$0	0	0.00%
52361	9007520	523700	Training & Employ Devel	0	0	0	0	$0	0	0.00%
53001	9007520	531100	Office Supplies	0	0	0	0	$0	0	0.00%
53201	9007520	531510	Water	801	400	1,154	400	$1,400	1,000	250.00%
53221	9007520	531230	Electricity	3,081	3,100	1,307	2,000	$5,000	3,000	150.00%
53311	9007520	531400	Subscriptions & Publications	0	0	0	0	$1,000	1,000	100.00%
53231	9007520	531280	Stormwater Fees	1,068	2,500	1,092	1,000	$0	(1,000)	-100.00%
			Total Operating Exp	**$44,508**	**$56,000**	**$45,839**	**$135,944**	**$40,472**	**($95,472)**	**-70.23%**
			Debt Service & Capital Exp							
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	**$44,508**	**$56,000**	**$45,839**	**$135,944**	**$40,472**	**($95,472)**	**-70.23%**
			Est'd Net increase (decrease) in Fund Balance	**$125,936**	**$70,624**	**$142,773**	**($25,044)**	**$184,528**	**$209,572**	**-836.82%**

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

Acct #				FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Tentative FY 2026 Budget	FY 2023 Actual	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
			Restricted Fund Balance Beginning	1,165,957	1,069,770	1,165,957	776,072	1,165,957	776,072		
			Receipts:								
01 45101	2430000	451101	Condemned Funds - State	$98,925	$160,000	$128,366	$127,000	$222,091	$49,858	($77,142)	-60.74%
02 45102	2430000	451102	Condemned Funds - Federal	22,048	2,000	12,570	2,000	1,692	1,000	(1,000)	-50.00%
03 45103			Condemned Funds - Treasury	0	0	0	0	0	0	0	0.00%
01 46001	2430000	461000	Interest Earned	55,846	60,000	40,008	20,000	54,709	20,000	0	0.00%
			Total Receipts	$176,819	$222,000	$180,945	$149,000	$278,492	$70,858	($78,142)	-52.44%
			Expenditures:								
01 53100	2430000	531000	Condemned Funds - State	$250,726	$450,000	$501,390	$60,000	$411,907	$68,000	$8,000	13.33%
02 53101	2430000	531001	Condemned Funds - Federal	22,280	0	507	1,500	32,937	9,000	7,500	116.67%
03 53101			Condemned Funds - Treasury	0	0	0	0	0	0	0	0.00%
			Total Expenditures	$273,006	$450,000	$501,897	$61,500	$444,844	$77,000	$15,500	25.20%
			Excess(Deficiency) of Receipts over Expenditures	($96,187)	($228,000)	($320,952)	$87,500	($166,352)	($6,142)	($93,642)	-107.02%
			Restricted Fund Balance Ending	1,069,770	841,770	845,005	863,572	1,691,894	769,930		

FUND 15 Special Revenue Fund
Function 3000
Public Safety - Donations

Acct #	New Org	New Object		FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Tentative FY 2026 Budget	FY 2023 Actual	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
			Committed Fund Balance Beginning	96,915	58,937	96,915	62,032	96,915	62,032		
			Receipts:								
01 44054	2440000	442900	Firing Range	$7,477	$3,126	$11,611	$2,500	$2,800	$2,500	$0	0.00%
02 47001	2440000	471000	Animal Shelter Donations	3,452	7,296	4,860	5,000	13,450	5,000	$0	0.00%
03 47002	2440000	471000	Great Donations	0	0	0	0	0	0	$0	0.00%
07 47002	2440000	471000	Other Pub Safety Donations	0	0	0	0	0	0	$0	0.00%
04 47003	2440000	471000	Donations-Other Special Projects	700	1,750	9,500	1,750	100	1,750	$0	0.00%
05 42110	2440000	414600	Special Rev-Fireworks Fire	1,750	1,500	2,000	1,500	2,250	0	($1,500)	-100.00%
06 42110	2440000	414600	Special Rev-Fireworks Police	1,750	1,500	2,000	1,500	2,250	0	($1,500)	-100.00%
08 45105	2440000	489000	Special Rev-DRMO Surplus	9,090	0	405	0	0	0	$0	0.00%
			Total Receipts	$24,219	$15,172	$30,376	$12,250	$20,850	$9,250	($3,000)	-24.49%
			Expenditures:								
01 53100	2440000	531700	Firing Range Supplies	$4,667	$3,000	$4,335	$3,000	$2,961	$10,000	$7,000	233.33%
02 53100	2440000	531700	Animal Shelter Supplies	14,226	3,000	8,927	3,000	3,675	$3,500	500	16.67%
03 53100	2440000	531100	Great Supplies	0	3,500	0	3,500	1,764	$3,500	0	0.00%
04 53100	2440000	531700	Donations Supplies	25	6,500	9,000	3,500	0	$3,500	0	0.00%
04 54121	2440000	542100	Machinery & Equipment	0	0	0	0	0	$0	0	0.00%
05 54121	2440000	542100	Machinery & Equipment	0	0	0	0	0	$4,000	4,000	100.00%
05 53100	2440000	531100	Supplies	0	3,500	0	0	3,322	$3,500	3,500	100.00%
06 53100	2440000	531700	Supplies	449	4,000	152	4,000	3,433	$0	(4,000)	-100.00%
08 53100	2440000	531700	Supplies	42,828	0	0	3,500	0	$0	(3,500)	0.00%
			Total Expenditures	$62,196	$23,500	$22,414	$20,500	$15,155	$28,000	$7,500	36.59%
			Excess(Deficiency) of Receipts over Expenditures	($37,978)	($8,328)	$7,962	($8,250)	$5,695	($18,750)	($10,500)	127.27%
			Committed Fund Balance Ending	58,937	50,609	104,877	53,782	102,610	43,282		

FUND 16 Special Revenue Fund
Function 7000
Hotel/Motel Tax

Department 01

Acct #	New Org	New Object		FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Adopted FY 2025 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
			Receipts:							
41151	2750000	414100	Hotel/Motel Tax	$2,944,978	$2,810,000	$3,217,716	$2,500,000	$2,500,000	$0	0.00%
			Total Receipts	**$2,944,978**	**$2,810,000**	**$3,217,716**	**$2,500,000**	**$2,500,000**	**$0**	**0.00%**
			Expenditures:							
57120	2750000	571200	Museum of Aviation	$920,305	$878,125	$1,005,537	$625,000	$625,000	$0	0.00%
61010	2750000	591000	Transfer to - General Fund	920,306	878,125	1,005,536	937,500	$937,500	0	0.00%
61017	2750000	591000	Transfer to - Recreation Capital Impr's	184,061	175,625	201,107	156,250	$156,250	0	0.00%
61018	2750000	591000	Transfer to - Bureau of Civic Affairs	736,245	702,500	804,429	625,000	$625,000	0	0.00%
61020	2750000	591000	Transfer to - Sports Complex	184,061	175,625	201,107	156,250	$156,250	0	0.00%
			Total Expenditures	**$2,944,978**	**$2,810,000**	**$3,217,716**	**$2,500,000**	**$2,500,000**	**$0**	**0.00%**
			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

Acct #	New Org	New Object		FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Adopted FY 2025 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
			Receipts:							
41154	2750000	414400	Motor Vehicle Rental Tax	$242,885	$240,000	$259,617	$240,000	$240,000	$0	0.00%
			Total Receipts	**$242,885**	**$240,000**	**$259,617**	**$240,000**	**$240,000**	**$0**	**0.00%**
			Expenditures:							
61010	2750000	591000	Transfer - General Fund	$242,885	$240,000	$259,617	$240,000	$240,000	$0	0.00%
			Total Expenditures	**$242,885**	**$240,000**	**$259,617**	**$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

Acct #	New Org	New Object		FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Tentative FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
			Restricted Fund Balance Beginning	**324,855**	**670,251**	**324,855**	**827,096**	**827,096**		
			Receipts:							
07 46001	2800000	461000	Interest Income	$93	$2,500	$85	$500	$500	$0	0.00%
07 49016	2800000	491000	Hotel/Motel Taxes-Recr Cap Impr	184,061	175,625	201,107	156,250	156,250	0	0.00%
08 49016	2800000	491000	Hotel/Motel Taxes- Sports Complex	184,061	175,625	201,107	156,250	156,250	0	0.00%
			Total Receipts	**$368,216**	**$353,750**	**$402,300**	**$313,000**	**$313,000**	**$0**	**0.00%**
			Expenditures:							
07 54101	2806120	541300	Building & Improvements	$0	$0	$0	$0	$0	$0	0.00%
07 54127	2806120	541400	Swimming Pool Equipment	0	0	0	0	0	0	0.00%
07 54128			Playground Equipment	2,659	0	0	0	0	0	0.00%
07 54130	2806120	542500	Other Equipment	0	0	0	0	0	0	0.00%
07 58101	2800000	581100	2018 Bond Debt Service	0	130,638	131,450	129,700	131,075	1,375	1.06%
07 61036	2806120	591000	Transfer to Cap Proj Fund 36	132,325	0	0	0	0	0	0.00%
08 54211	2806120	541300	Sports Complex	0	0	0	0	0	0	0.00%
08 58101	2806120	581100	2018 Bond Debt Service	0	130,638	0	129,700	131,075	1,375	1.06%
08 61036	2806120	591000	Transfer to Cap Proj Fund 36	132,325	0	131,450	0	0	0	0.00%
			Total Expenditures	**$267,309**	**$261,275**	**$262,900**	**$259,400**	**$262,150**	**$2,750**	**1.06%**
Excess(Deficiency) of Receipts over Expenditures				**$100,907**	**$92,475**	**$139,400**	**$53,600**	**$50,850**	**($2,750)**	**-5.13%**
			Restricted Fund Balance Ending	**425,762**	**762,726**	**464,255**	**880,696**	**877,946**		

FUND 18 Special Revenue Fund
Function 6000
Recreation Activities

Department 00

Acct #	New Org	New Object		FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Tentative FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
			Committed Fund Balance Beginning	**67,944**	**67,411**	**67,944**	**45,062**	**45,062**		
			Receipts:							
01 44151	3500000	441510	Adult Sports	$27,755	$0	$300	$0	$0	$0	0.00%
02 44151	3500000	441511	Youth Sports	8,682	0	4,918	0	7,500	7,500	100.00%
03 44151	3500000	441512	Senior Citizens Activities	40,504	0	78,360	0	20,000	20,000	100.00%
03 43303	3500000	433003	Grant Income-Local Assist	0	0	500	0	800	800	100.00%
05 44151	3500000	441513	Programming Activities	33,279	0	3,691	0	10,000	10,000	100.00%
49010	3500000	491000	Transfer from General Fund	0	0	0	0	0	0	0.00%
			Total Receipts	**$110,220**	**$0**	**$87,769**	**$0**	**$38,300**	**$38,300**	**100.00%**
			Expenditures:							
01 52024	3500000	521200	Adult Sports - Contract Labor	$0	$0	$0	$0	$0	$0	0.00%
01 53100	3500000	531700	Adult Sports - Supplies	30,352	0	1,186	0	$0	0	0.00%
02 53100	3500000	531700	Youth Sports - Supplies	13,921	0	4,281	0	$0	0	0.00%
03 53100	3500000	531700	Senior Citizens Act - Supplies	30,323	0	46,474	0	$0	0	0.00%
04 53100	3500000	531700	Bus Account - Supplies	0	0	0	0	$0	0	0.00%
05 53100	3500000	531700	Programming Supplies	32,946	0	22,250	0	$0	0	0.00%
			Total Expenditures	**$107,543**	**$0**	**$74,191**	**$0**	**$0**	**$0**	**0.00%**
Excess(Deficiency) of Receipts over Expenditures				**$2,677**	**$0**	**$13,578**	**$0**	**$38,300**	**$38,300**	**100.00%**
			Committed Fund Balance Ending	**70,621**	**67,411**	**81,522**	**45,062**	**83,362**		

FUND 19 Special Revenue Fund
Function 1000
Municipal Court Technology

Acct #	New Org	New Object		FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Tentative FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
			Revenues:							
44190	2400000	441901	Technology Fee	$52,599	$16,000	$82,755	$32,000	$55,000	$23,000	71.88%
			Total Revenues	**$52,599**	**$16,000**	**$82,755**	**$32,000**	**$55,000**	**$23,000**	**71.88%**
			Operating Expenditures:							
52041	2400000	521300	Prof Serv-Software & Support	$1,222	$10,000	$10,163	$20,000	$20,000	$0	0.00%
			Total Operating Exp	**$1,222**	**$10,000**	**$10,163**	**$20,000**	**$20,000**	**$0**	**0.00%**
			Total Expenditures	**$1,222**	**$10,000**	**$10,163**	**$20,000**	**$20,000**	**$0**	**0.00%**
			Est'd Net increase (decrease) in Fund Balance	**$51,377**	**$6,000**	**$72,592**	**$12,000**	**$35,000**	**$23,000**	**191.67%**

FUND 20 Special Revenue Fund
Function 7000
Activity 7540 Bureau of Civic Affairs
Department 18

Acct #	New Org	New Object		FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Tentative FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
			Restricted Fund Balance Beginning	1,305,224	1,074,187	1,305,224	812,011	812,011		
			Revenues:							
43303	2410000	436000	Grant Income-State Programs	$0	$0	$0	$0	$0	$0	0.00%
46001	2410000	461000	Interest Revenues	68,111	40,000	23,478	30,000	12,000	(18,000)	-60.00%
47002	2410000	471000	Contributions & Donations	19,740	1,500	11,672	1,500	35,000	33,500	2233.33%
48053	2410000	489000	Miscellaneous	912	0	37,700	0	20,000	20,000	0.00%
49016	2410000	491000	Tourism Allocation Board - Hotel/Motel Taxes	736,245	702,500	804,429	625,000	675,000	50,000	8.00%
			TOTAL REVENUES	$825,008	$744,000	$877,278	$656,500	$742,000	$85,500	13.02%
			Salaries & Benefits:							
51001	2417550	511100	Salaries- full time	$175,233	$154,209	$118,200	$188,830	$193,645	$4,815	2.55%
51002	2417550	511300	Salaries-over time	1,985	0	2,001	20,000	$20,600	600	197.09%
51012	2417550	512900	Vehicle allowance	3,185	0	0	0	$0	0	0.00%
51201	2417550	512200	FICA	13,497	11,797	8,955	15,975	$16,390	414	2.59%
51202	2417550	512100	Group insurance	52,243	75,000	8,966	68,361	$66,253	(2,108)	-3.08%
51203	2417550	512400	Retirement	25,024	23,764	23,760	26,266	$34,000	7,734	29.44%
51204	2417550	512600	Unemployment	0	1,500	0	1,500	$1,545	45	3.00%
51205	2417550	512700	Worker's compensation	0	0	0	0	0	0	0.00%
			Total Salaries & Benefits	$271,166	$266,270	$161,881	$320,932	$332,433	$11,500	3.58%
			Operating Expenditures:							
52021	2417550	521200	Professional Services	$200,775	$103,846	$92,679	$68,846	$68,846	$0	0.00%
52021	2417550	521200	Security/Public Safety	0	35,000	6,685	35,000	$35,000	0	0.00%
52022	2417550	521200	Professional Services- Audit	0	0	0	0	$0	0	0.00%
52139	2417550	522200	Repairs & maint by vendor- Grounds	4,161	10,000	4,071	5,000	$5,000	0	0.00%
52140	2417550	522200	Repairs & maint by vendor- Buildings	3,077	30,000	18,947	15,000	$15,000	0	0.00%
52141	2417550	522200	Repairs & maint by vendor-vehicles	0	7,200	454	5,000	$2,500	(2,500)	-50.00%
52143	2417550	522200	Repairs & maint by vendor-Office Equip	7,814	8,800	5,763	6,500	$6,500	0	0.00%
52300	2417550	523100	Property Insurance	175	95	186	95	$95	0	0.00%
52311	2417550	523200	Postage	165	200	366	200	$200	0	0.00%
52312	2417550	523200	Telephone	1,172	1,600	502	1,000	$600	(400)	-40.00%
52321	2417550	523300	Advertising/City Promotions	117,639	103,747	127,750	118,403	$118,403	0	0.00%
52321	2417550	552322	City Promotions/Special Events	7,410	250,000	271,135	400,000	$400,000	0	0.00%
52321	2417550	523300	Digital Mktg Recov Exp	0	0	0	0	$0	0	0.00%
52322	2417550	523300	City Promotions/4th of July	291,123	200,000	282,328	400,000	$400,000	0	0.00%
52331	2417550	523400	Printing	5,586	5,000	3,318	4,000	$4,000	0	0.00%
52341	2417550	523500	Travel & business meeting expense	5,930	4,800	4,115	1,500	$1,500	0	0.00%
52351	2417550	523600	Dues & memberships	1,632	2,700	417	2,700	$2,700	0	0.00%
52361	2417550	523700	Training & employee development	1,795	4,000	1,300	1,500	$1,500	0	0.00%
53001	2417550	531100	Office supplies	1,052	1,500	872	600	$600	0	0.00%
53201	2417550	531510	Water & Sewer	1,569	2,000	1,652	2,000	$2,000	0	0.00%
53211	2417550	531220	Natural Gas	2,188	1,700	2,712	1,700	$1,700	0	0.00%
53221	2417550	531230	Electricity	2,911	3,500	2,867	3,500	$3,500	0	0.00%
53231	2417550	531280	Stormwater Fees	142	150	142	150	$150	0	0.00%
53261	2417520	531270	Gas/Oil/Grease	0	0	581	0	$2,500	2,500	100.00%
53301	2417550	531300	Food and banquets	788	400	292	400	$400	0	0.00%
53311	2417550	531400	Subscriptions & publications	178	100	88	100	$100	0	0.00%
53371	2417550	531700	Other supplies	3,186	6,500	5,527	6,500	$6,500	0	0.00%
53374	2417520	531100	Baygall Creek Greenway	0	0	0	0	$0	0	0.00%
			Total Operating Expenditures	$660,467	$782,838	$834,747	$1,079,694	$1,079,294	($400)	-0.04%
			Capital Expenditures:							
54101	2417520	541300	Building & Improvements	$0	$0	$0	$0	$0	$0	0.00%
54121	2417550	542100	Christmas Decorations	0	265,000	265,224	40,000	$40,000	0	0.00%
54123	2417520	542200	Mobile Visitors Information Center	0	80,000	0	0	$0	0	0.00%
54124	2417520	542300	Furniture & Fixtures	0	0	0	0	$0	0	0.00%
54125	2417520	542400	Computer Equipment	0	0	0	0	$0	0	0.00%
54126	2417520	542500	Office equipment	0	0	0	0	$0	0	0.00%
			Total Capital Exp	$0	$345,000	$265,224	$40,000	$40,000	$0	0.00%
			Total Expenditures	$931,633	$1,394,108	$1,261,852	$1,440,626	$1,451,727	$11,100	0.77%
			Excess(Deficiency) of Receipts over Expenditures	($106,625)	($650,108)	($384,574)	($784,126)	($709,727)	$74,400	-9.49%
			Restricted Fund Balance Ending	1,198,599	424,079	920,650	27,885	102,285		

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

Department 19

Acct #	New Org	New Object		FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Tentative FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
			Restricted Fund Balance Beginning	**1,514,387**	**1,647,252**	**1,514,387**	**1,728,249**	**1,728,249**		
			Receipts:							
46001	3510000	461000	Interest Income	$86,208	$50,000	$79,032	$50,000	$50,000	$0	0.00%
49034	3510000	491000	Transfer in-2012 SPLOST	0	$0	0	$0	$0	0	0.00%
			Total Receipts	**$86,208**	**$50,000**	**$79,032**	**$50,000**	**$50,000**	**$0**	**0.00%**
			Expenditures:							
52021	3517520	521200	Professional Services	0	$0	0	$0	$0	0	0.00%
54101	3517520	541300	Building & Improvements- Watson Visitor Ctr	0	$0	0	$0	$0	0	0.00%
54101	3517520	541300	Building & Improvements- I-75 Visitor Center	0	$1,527,109	0	$0	$0	0	0.00%
			Total Expenditures	**$0**	**$1,527,109**	**$0**	**$0**	**$0**	**$0**	**0.00%**
			Excess(Deficiency) of Receipts over Expenditures	**$86,208**	**($1,477,109)**	**$79,032**	**$50,000**	**$50,000**	**$0**	**0.00%**
			Restricted Fund Balance Ending	**1,600,595**	**170,143**	**1,593,419**	**1,778,249**	**1,778,249**		

FUND 59 Downtown Development Auth
Function 7000
Activity 7560

Acct #	New Org	New Object		FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Tentative FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
49011			Transfers In RDA	$0	$0	$0	$0	$0	$0	0.00%
			Total Revenues	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**0.00%**
			Operating Expenditures:							
52021	9057560	521200	Professional Services-Consulting	$0	$0	$0	$0	$0	$0	0.00%
52022	9057560	521200	Professional Services-Audit	0	0	0	0	$0	0	0.00%
52300	9057560	523100	Property Insurance	0	0	0	0	$0	0	0.00%
52311	9057560	523200	Postage	0	0	0	0	$0	0	0.00%
52321	9057560	523300	Advertising	0	0	0	0	$0	0	0.00%
52341	9057560	523500	Travel & business meeting expense	0	0	0	0	$0	0	0.00%
52351	9057560	523600	Dues & Memberships	0	0	0	0	$0	0	0.00%
53001	9057560	531100	Office Supplies	0	0	0	0	$0	0	0.00%
53311	9057560	531400	Subscriptions & Publications	0	0	0	0	$0	0	0.00%
53201	9057560	531510	Water & Sewer	0	0	0	0	$0	0	0.00%
53221	9057560	531230	Electricity	0	0	0	0	$0	0	0.00%
53231	9057560	531280	Stormwater Fees	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

New Org	New Object		FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Tentative FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
		Restricted Fund Balance	1,390,814	710,503	1,390,814	798,756	798,756		
		Receipts:							
		CDBG Grants	$577,604	$520,000	$577,604	$495,380	$436,100	($59,280)	-11.97%
		2026 CDBG Grants					$0		
		CARES Funding (1&3)	$14,044	$0	$14,044	$0	$0	$0	0.00%
		Program Income	6,373	$100	6,373	$100,000	$10,000	(99,900)	-99.90%
		Total Receipts	**$598,020**	**$520,100**	**$598,020**	**$595,380**	**$446,100**	**($159,180)**	**-26.74%**
		Expenditures:							
2207310	523608	Administration, Program	$165,569	$104,000	$165,569	$119,076	$116,706	($2,370)	-1.99%
2207330	526606	Clearance	0	$50,000	0	$110,000	$150,000	40,000	36.36%
		Code Enforcement	0	$0	0	$0	$0	0	0.00%
2207330	529001	Housing	309,049	$348,500	309,049	$366,304	$316,826	(49,478)	-13.51%
		Public Facilities & Improvements	178,854	$17,500	178,854	$0	$0	0	100.00%
		Public Services	28,000	$0	28,000	$0	$0	0	0.00%
		Unprogrammed Funds	0	$0	0	$0	$0	0	0.00%
		CARES 1	0	$0	0	$0	$0	0	0.00%
		CARES 3	13,273	$0	13,273	$0	$0	0	0.00%
		Unprogrammed Funds	0	$0	0	$0	$0	0	0.00%
		Total Expenditures	**$694,744**	**$520,000**	**$694,744**	**$595,380**	**$583,532**	**($11,848)**	**-1.99%**
		Excess(Deficiency) of Receipts over Expenditures	**($96,724)**	**$607,565**	**($96,724)**	**$0**	**($137,432)**	**($147,332)**	**#DIV/0!**
		Est'd Ending Restricted Fund Balances	**1,294,090**	**1,318,068**	**1,294,090**	**798,756**	**661,324**		

FUND 22 ARPA
Function 7000
American Rescue Plan Act Grants

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Est-Actual	Tentative FY 2027 Budget
ARPA Grant	$1,250,539	$1,238,275	$5,427,421	$2,757,440	$4,352,820
Interest Income	255,558	606,847	$451,904	$152,701	$100,000
Total	**$1,506,097**	**$1,845,122**	**$5,200,000**	**$2,910,141**	**$4,452,820**
Expenditures:					
Administration, Program	$662,804	$1,331,079	$92,725	$99,344	$2,443,081
Technology Improvements	587,735	769,602	$4,309,798	$1,051,561	$1,967,532
Unprogrammed Funds/Community Grant	0	0	$1,476,801	$1,606,535	$42,207
Total Expenditures	**$1,250,539**	**$2,100,681**	**$5,879,324**	**$2,757,440**	**$4,452,820**
Excess(Deficiency) of Receipts over Expenditures	**$255,558**	**($255,559)**	**($679,324)**	**$152,701**	**$0**

FUND 23 Parking District
Function 7000
Parking District Special Revenue

New Org	New Object		FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Adopted FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
		Receipts:							
2710000	489000	EV Charger Revenue	$0	$0	$5,784	$12,000	$14,000	$2,000	16.67%
		Interest Income	0	0	0	0	0	0	0.00%
		Total Receipts	**$0**	**$0**	**$5,784**	**$12,000**	**$14,000**	**$2,000**	**100.00%**
		Expenditures:							
2710000	531230	Electricity	$0	$0	$0	$24,000	$20,000	(4,000)	-16.67%
		Total Expenditures	**$0**	**$0**	**$0**	**$24,000**	**$20,000**	**($4,000)**	**100.00%**
		Excess(Deficiency) of Receipts over Expenditures	**$0**	**$0**	**$5,784**	**($12,000)**	**($6,000)**	**$6,000**	**-50.00%**

FUND 30 Homeless Initiatives
Function 7000
Homeless Initiatives

New Org	New Object		FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Adopted FY 2025 Budget	ıtative FY 2 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
		Restricted Fund Balance	0	0	0	0	49,617	49,617		
		Receipts:								
2420000	471000	Donations	$10,987	$0	$10,987	$0	$0	$0	$0	0.00%
2420000	461000	Interest Income	0	0	0	0	0	$0	0	0.00%
		Total Receipts	**$10,987**	**$0**	**$10,987**	**$0**	**$0**	**$0**	**$0**	**0.00%**
		Expenditures:								
2420000	522200	Repairs & Maintenance	$0	$0	$0	$0	$0	$100,000	$100,000	100.00%
2420000	531700	Supplies-General	0	0	0	0	0	$50,000	50,000	100.00%
		Supplies-Food	0	0	0	0	0	0	0	0.00%
		Utilities	0	0	0	0	0	0	0	0.00%
		Professional Services	0	0	0	0	0	0	0	0.00%
		Maintenance Services	0	0	0	0	0	$100,000	100,000	100.00%
2420000	541300	Capital Outlay	0	0	0	0	0	0	0	0.00%
		Total Expenditures	**$0**	**$0**	**$0**	**$0**	**$0**	**$250,000**	**$250,000**	**100.00%**
		Excess(Deficiency) of Receipts over Expenditures	**$10,987**	**$0**	**$10,987**	**$0**	**$0**	**($250,000)**	**($250,000)**	**0.00%**
		Est'd Ending Restricted Fund Balances	**10,987**	**0**	**10,987**	**0**	**49,617**	**(200,383)**	**(250,000)**	**0.00%**

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

	New Org	New Object		FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Tentative FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
			REVENUES							
49010	3100000	491000	Transfers in from General Fund	$0	$0	$0	$0	$0	$0	0.00%
46001	3100000	461000	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%**
			Capital Expenditures:							
			Construction Projects							
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%**
			Transfers:							
			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)**	**$0**	**$3,814,258**		

Fund 33 Capital Projects Fund
Function 4000 Public Works
SPLOST 2006

	FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Tentative FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
REVENUES							
SPLOST Revenues	$0	$0	$0	$0	$0	$0	0.00%
Interest revenues/Discounts	16	$0	16	$0	$0	0	0.00%
Total	$16	$0	$16	$0	$0	$0	0.00%
Use (Source) of Fund Balance	0	$1,579	0	$0	$0	0	100.00%
TOTAL REVENUES	**$16**	**$1,579**	**$16**	**$0**	**$0**	**$0**	**#DIV/0!**
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	$1,579	0	$0	$0	0	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**	**$1,579**	**$0**	**$0**	**$0**	**$0**	**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**	**$1,579**	**$0**	**$0**	**$0**	**$0**	**100.00%**
Excess of Revenues Over (Under) Expenditures	**$16**	**$0**	**$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	**FY2027 Remaining Budget***	

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		
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	2604548
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	165143
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	683264
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)	30100
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	262285
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	3,745,340

*as of 5/31/25 *as of 2/28/2026

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
- Infras'ture Improv-Wall St
- IT System
- Infras'ture 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:

Type	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total Budget	Amended Budget	Actual to Date 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	**FY2027**
Expenditures: **Projects**	**FY 2019**	**FY 2020**	**FY 2021**	**FY 2022**	**FY 2023**	**FY 2024**	**FY 2025**	**Total Budget**	**Amended Budget**	**Actual to Date as of 05/31/25**	**Remaining 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/Osigian 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 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Tentative FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
REVENUES							
INTEREST INCOME/DISCOUNTS	$726,664	$1,500	$726,664	$0	$515,000	$515,000	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	1,192,500	$0	1,192,500	$0	$0	0	0.00%
TRANSFERS IN-RECREATION CAP IMPR FUND	264,650	$0	264,650	$0	$0	0	0.00%
TOTAL RECEIPTS	**$2,183,814**	**$1,500**	**$2,183,814**	**$0**	**$515,000**	**$515,000**	**#DIV/0!**
Use (Source) of Fund Balance	$0	$0	$0	$0	$0	$0	0.00%
TOTAL REVENUES	**$2,183,814**	**$1,500**	**$2,183,814**	**$0**	**$515,000**	**$515,000**	**#DIV/0!**
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	-	$0	-	$0	$0	0	0.00%
Recreation Complex-Memorial Park	0	$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	$0	$0	0	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%
	$0	**$231,486**	**$0**	**$0**	**$0**	**$0**	**#DIV/0!**
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 Uprgrades	$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	**$0**	**$231,486**	**$0**	**$0**	**$0**	**$0**	**#DIV/0!**
Debt Service & Transfers							
Debt Issuance Cost	$2,000	$2,000	$2,000	$0	$0	$0	100.00%
Debt Service-Interest	785,275	$0	785,275	$0	$0	0	0.00%
Debt Service-Principal	525,000	$0	525,000	$0	$0	0	0.00%
Transfers from General Fund	0	$0	0	$0	$0	0	0.00%
Total Debt Service & Transfers	**$1,312,275**	**$2,000**	**$1,312,275**	**$0**	**$0**	**$0**	**#DIV/0!**
TOTAL EXPENDITURES	**$1,312,275**	**$233,486**	**$1,312,275**	**$0**	**$0**	**$0**	**#DIV/0!**

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	-	$ 2,251,414
Roads, Street, Bridge, and Sidewalk Projects	625,000	833,333	833,333	833,333	833,333	833,333	208,333	5,000,000	-	$ 1,407,134
Water, Sewer, Utlities & Essentials	625,000	833,333	833,333	833,333	833,333	833,333	208,333	5,000,000	-	$ 1,407,134
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	-	$ 3,377,121
Public Works Vehicles & Equipment	625,000	833,333	833,333	833,333	833,333	833,333	208,333	5,000,000	-	$ 1,407,134
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	-	$ 3,377,121
Equipment & Facilities Acquisition	375,000	500,000	500,000	500,000	500,000	500,000	125,000	3,000,000	-	$ 844,280
General Capital Obligations	382,202	509,603	509,603	509,603	509,603	509,603	127,401	3,057,617	-	$ 860,495
Total Expenditures Budget	6,632,202	8,842,936	8,842,936	8,842,936	8,842,936	8,842,936	2,210,734	53,057,617	-	14,931,834

Enterprise Funds
Summary of Budgeted Revenues, Expenditures, and Net Income

Funds	52 Sanitation	53 Water & Sewer Fund	54 Natural Gas Fund	61 Stormwater Fund
Total Revenues	11,200,000	31,051,000	2,041,800	3,372,300
Expenditures				
Salaries & Benefits	0	8,048,662	341,524	2,131,671
Operations	10,671,490	16,175,389	9,790,602	883,750
Capital	0	2,637,520	2,271,650	252,000
Total Expenditures	10,671,490	26,861,571	12,403,776	3,267,421
Transfer to Other Funds	0	1,895,506	2,320,716	0
Budgeted Net Income	528,510	2,293,923	(12,682,692)	104,879
Net Position, July 1*	2,893,182	40,258,940	17,253,016	22,648,919
Net Position, June 30	3,421,692	42,552,863	4,570,324	22,753,798

*Estimated

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

Fund 38 Capital Projects Fund
Function 4000 Public Works
TSPLOST

	FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Tentative FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
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	$250,000	$0	(250,000)	0.00%
Recreation Projects	0	$0	0	$0	$0	0	0.00%
Economomic Dev Projects	0	$0	0	$0	$0	0	0.00%
Total Construction Projects	**$0**	**$0**	**$0**	**$250,000**	**$0**	**($250,000)**	**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**		

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

Acct #	New Org	New Object		FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Tentative FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
			Receipts:							
44300	5400000	444100	Sanitation fees	$10,589,707	$10,496,809	$10,589,707	$10,900,000	$10,900,000	$0	0.00%
44501	5400000	446900	Penalties-Late Payments	260,390	$261,066	260,390	$240,000	$240,000	0	0.00%
46001	5400000	461000	Interest revenues	15	$2,000	15	$50	$30,000	29,950	59900.00%
48055	5400000	489000	Bad Debt Recoveries	31,055	$32,000	31,055	$32,000	$30,000	(2,000)	-6.25%
			Total Receipts	**$10,881,168**	**$10,791,875**	**$10,881,168**	**$11,172,050**	**$11,200,000**	**$27,950**	**0.25%**
			Operating Expenses:							
52022	5404520	521200	Professional-Audit Fees	$0	$16,800	$0	$16,800	$17,472	$672	4.00%
52100	5404500	522110	Garbage pickup/Crisp Co. Solid Waste	9,497,025	$9,560,000	9,497,025	$10,028,440	$10,429,578	401,138	4.00%
52101	5404500	522110	Hauling Fees	8,944	$35,000	8,944	$20,000	$20,800	800	4.00%
52102	5404500	522110	Landfill Expense	3,166	$5,000	3,166	$3,500	$3,640	140	4.00%
52103	5404520	572000	Compost Fees	0	$0	0	$0	$0	0	0.00%
52144	5404500	522200	Repairs & maint by vendor- Other Equip	0	$0	0	$0	$0	0	0.00%
57301	5404500	574000	Bad Debt Expense	260,250	$200,000	260,250	$175,000	$200,000	25,000	14.29%
			Total Operating Expenses	**$9,769,385**	**$9,816,800**	**$9,769,385**	**$10,243,740**	**$10,671,490**	**$427,750**	**4.18%**
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)	**$1,111,783**	**$975,075**	**$1,111,783**	**$928,310**	**$528,510**	**($399,800)**	**-43.07%**

Fund 53 Water & Sewer Enterprise Fund

Function 4000 Public Works

All Activities - Water & Sewer

Acct #	New Org	New Object		FY 2024	Adopted FY 2025	FY 2025	Tentative FY 2026	FY 2026	Tentative FY 2027	FY 2027 Tentative FY 2026 Adopted	FY 2027 Tentative FY 2026 Adopted
			Receipts:	Actual	Budget	Actual	Budget	Actual	Budget	Variance ($)	Variance (%)
44351	5050000	444210	Water Sales	$11,441,169	$10,000,000	$11,441,169	$10,500,000	$10,980,244	$14,000,000	$3,500,000	33.33%
44352	5050000	444210	Tap on Fees-Water	706,125	$600,000	706,125	$700,000	881,810	$710,000	10,000	1.43%
44354	5050000	489000	Rebates-ESG Inc	0	$0	0	$0	0	$0	0	0.00%
44361	5050000	444255	Sewer Sales	11,124,061	$9,500,000	11,124,061	$9,800,000	10,635,037	$13,000,000	3,200,000	32.65%
44362	5050000	444255	Tap on Fees-Sewer	492,920	$500,000	492,920	$525,000	598,805	$600,000	75,000	14.29%
44364	5050000	446900	Leachate Treatment	271,971	$150,000	271,971	$175,000	226,425	$200,000	25,000	14.29%
44365	5050000	446900	Grease Traps Fees	452,950	$400,000	452,950	$400,000	428,800	$500,000	100,000	25.00%
44366			Facility Charge-GPU	0	$0	0	$0	0	$130,000	130,000	100.00%
44367	5050000	446900	Septic Tank Dumps	134,840	$130,000	134,840	$130,000	131,940	$500,000	370,000	284.62%
44502	5050000	446900	Penalties-Late Payments	612,673	$500,000	612,673	$500,000	581,381	$600,000	100,000	20.00%
44551	5050000	446900	Service Revenue-Utilities	709,815	$300,000	709,815	$350,000	507,370	$400,000	50,000	14.29%
44553	5050000	446900	Activation Fees	288,638	$300,000	288,638	$300,000	302,158	$165,000	(135,000)	-45.00%
46001	5050000	461000	Interest revenues	1,655,146	$5,000	1,655,146	$5,000	1,014,036	$0	(5,000)	-100.00%
47010	5050000	471000	Contributions-Capital Assets	1,437,516	$0	1,437,516	$0	2,642,739	$0	0	0.00%
48001	5050000	481000	Rental Income-Site Rental Fee	68,997	$68,000	68,997	$70,000	66,627	$200,000	130,000	185.71%
48003	5050000	481000	Lease Revenue	(649)	$0	(649)	$0	2,221	$23,000	23,000	100.00%
48053	5050000	489000	Miscellaneous	1,082	$0	1,082	$0	0	$0	0	0.00%
48055	5050000	489000	Bad Debt Recoveries	91,947	$75,000	91,947	$80,000	164,936	$0	(80,000)	-100.00%
48101	5050000	489000	Insurance Recoveries	2,598	$2,000	2,598	$2,000	1,249	$23,000	21,000	1050.00%
49031			Transfer from Fund 31	0	$0	0	$0	0	$0	0	0.00%
49201	5050000	492000	Surplus Property Sales	0	$0	0	$0	0	$0	0	0.00%
49251			Sale of Fixed Assets	0	$0	0	$0	0	$0	0	0.00%
			Total receipts	**$29,491,797**	**$22,530,000**	**$29,491,797**	**$23,537,000**	**$29,165,777**	**$31,051,000**	**$7,514,000**	**31.92%**

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

Activity: 4300	Acct #	New Org	New Object	Water & Sewer Administration	FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Tentative FY 2026 Budget	FY 2026 Actual	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
				Salaries & Benefits:								
	51001	5054400	511100	Salaries- full time	$2,973,911	$3,285,326	$2,973,911	$3,699,641	$2,101,330	$3,842,076	$142,435	3.85%
	51002	5054400	511300	Salaries- overtime	222,550	$150,000	222,550	$222,500	143,312	$229,175	6,675	3.00%
	51003	5054400	511200	Salaries- part time	882	$0	882	$0	0	$0	0	0.00%
	51011	5054400	511301	Salaries-on call pay	54,600	$45,000	54,600	$51,000	52,248	$52,530	1,530	3.00%
	51201	5054400	512200	FICA	239,592	$266,244	239,592	$303,945	173,598	$315,469	11,524	3.79%
	51202	5054400	512100	Group Health	1,283,530	$1,650,000	1,283,530	$1,549,516	944,029	$1,501,732	(47,784)	-3.08%
	51203	5054400	512400	Retirement	866,193	$380,424	866,193	$503,175	365,448	$654,000	150,825	29.97%
	51204			Unemployment	0	$0	0	$0	0	$0	0	0.00%
	51205	5054400	512700	Worker's compensation	87,627	$85,652	87,627	$0	215,265	$213,680	213,680	100.00%
	55001	5054400	551100	General Fund Admin fee	1,240,000	$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	0.00%
				Total Sal & Ben	**$6,968,885**	**$7,102,646**	**$6,968,885**	**$7,569,777**	**$5,235,230**	**$8,048,662**	**$478,885**	**6.33%**
				Operating Expenses:								
	52021	5054400	521200	Professional Services	$0	$0	$0	$0	$0	$0	$0	0.00%
	52022	5054330	521200	Professional-Audit Fees	0	$0	0	$0	0	$0	0	0.00%
	52041	5054330	521300	Professional-Software Support & Maintenance	0	$0	0	$0	0	$0	0	0.00%
	52140	5054400	522200	Repairs & maint by vdr- buildings	7,098	$5,000	7,098	$5,000	2,399	$5,000	0	0.00%
	52143	5054400	522200	Repairs & maint by vdr- Office Equip	1,411	$3,000	1,411	$3,000	2,875	$3,000	0	0.00%
	52300	5054400	523100	General Insurance/Property	157,749	$110,000	157,749	$110,000	87,717	$110,000	0	0.00%
	52311	5054400	523200	Postage	22	$100	22	$100	8	$150	50	50.00%
	52312	5054400	523200	Telephone	1,053	$0	1,053	$0	620	$650	650	100.00%
	52321	5054400	523300	Advertising	1,741	$2,000	1,741	$2,000	88	$2,000	0	0.00%
	52331	5054330	523400	Printing	0	$0	0	$0	0	$0	0	0.00%
	52341	5054400	523500	Travel & business meeting expense	1,675	$2,000	1,675	$2,000	2,075	$2,000	0	0.00%
	52351	5054400	523600	Dues & memberships	864	$1,500	864	$1,500	760	$1,500	0	0.00%
	52361	5054400	523700	Training & employee development	798	$1,000	798	$1,000	478	$1,000	0	0.00%
	52371	5054400	521200	Licenses/Professional Staff	633	$1,000	633	$1,000	536	$1,000	0	0.00%
	52393	5054330	523900	Permits	0	$5,000	0	$2,500	0	$2,500	0	0.00%
	53001	5054400	531100	Office supplies	7,508	$10,000	7,508	$10,000	7,157	$10,000	0	0.00%
	53002	5054400	531700	Data Processing Supplies	4,953	$4,000	4,953	$4,000	4,430	$4,000	0	0.00%
	53201	5054400	531510	Water & Sewer	70,522	$60,000	70,522	$60,000	68,347	$80,000	20,000	33.33%
	53211	5054400	531220	Natural Gas	15,400	$12,000	15,400	$12,000	10,285	$12,000	0	0.00%
	53221	5054400	531230	Electricity	35,370	$30,000	35,370	$30,000	34,209	$30,000	0	0.00%
	53231	5054400	531280	Stormwater Fees	8,940	$9,000	8,940	$9,000	8,951	$9,000	0	0.00%
	53311	5054330	531400	Subscriptions & publications	0	$0	0	$0	0	$0	0	0.00%
	53601			Inventory Write Off	0	$0	0	$0	0	$0	0	0.00%
	53602	5054400	531701	Over & Short	935	$0	935	$0	(538)	$0	0	0.00%
	56001	5054400	561000	Depreciation	0	$0	0	$0	0	$0	0	0.00%
	57301	5054400	574000	Bad Debt Expense	663,610	$500,000	663,610	$500,000	240,139	$500,000	0	0.00%
				Total Operating Exp	**$980,279**	**$755,600**	**$980,279**	**$753,100**	**$470,535**	**$773,800**	**$20,700**	**2.75%**

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

Operating Expenses (cont'd)

	New Org	New Object		FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Tentative FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
			Capital Expenses:							
54002	5054330	541400	Easements/Right-of-Ways	$0	$0	$0	$0	$0	$0	0.00%
54101			Building & Improvements	0	$0	0	$0	$0	0	0.00%
54121	5054330	542100	Machinery & Equipment	0	$0	0	$0	$0	0	0.00%
54125	5054330	542400	Computer Equipment	0	$0	0	$0	$0	0	0.00%
			Debt Service							
58002	5054400	581100	W & S 2012 Bond Payment	$0	$1,610,000	$0	$1,640,000	$1,670,000	$30,000	1.83%
58005	5054400	581100	Series 2020 Debt Service	0	$620,000	0	$650,000	$685,000	35,000	5.38%
58203	5054330	256000	GEFA DWSFA #05-010	0	$0	0	$0	$0	0	0.00%
58301	5054400	582100	Interest Exp-Bonds	984,386	$1,143,671	984,386	$1,080,636	$1,019,195	(61,441)	-5.69%
58501			Interest Exp-Notes Payable	0	$0	0	$0	$0	0	0.00%
58601	5054400	583000	Fiscal agents fees	4,500	$6,000	4,500	$0	$4,500	4,500	100.00%
58604	5054400	583000	Cost of Issuance Series 2020	500	$0	500	$0	$500	500	100.00%
			Total Debt Serv & Capital Expenses	**$989,386**	**$3,379,671**	**$989,386**	**$3,370,636**	**$3,379,195**	**$8,559**	**0.25%**
			Total Expenses for Activity 4300	**$8,938,551**	**$11,237,917**	**$8,938,551**	**$11,693,513**	**$12,201,657**	**$508,144**	**4.35%**
4330			**Sewage Collections & Disposal**							
Acct #			Operating Expenses:							
52021	5054400	521200	Professional Services	$111,142	$175,000	$111,142	$145,000	$145,000	$0	0.00%
52040	5054400	521300	Professional Services/Technical	0	$25,000	0	$25,000	$25,000	0	0.00%
52042	5054400	521300	Sewer Treatment Contract operations	3,163,599	$2,442,539	3,163,599	$2,810,924	$3,249,734	438,810	15.61%
52104	5054400	523900	Sludge Removal-Landfill ESG	243	$3,000	243	$3,000	$3,000	0	0.00%
52105	5054400	523900	Grease Trap Pumping	263,882	$210,000	263,882	$210,000	$410,000	200,000	95.24%
52140	5054400	522200	Repairs & maint by vdr- Bldg	509	$500	509	$500	$500	0	0.00%
52141	5054400	522200	Repairs & maint by vdr- Vehicles	79,885	$70,000	79,885	$70,000	$70,000	0	0.00%
52142	5054330	522200	Repairs & maint by vdr- Com. Equip	0	$0	0	$0	$0	0	0.00%
52144	5054400	522200	Repairs & maint by vdr- Other Equip	27,286	$20,000	27,286	$20,000	$20,000	0	0.00%
52148	5054400	522200	Repairs & maint by vdr- ESG	1,545	$1,500	1,545	$1,500	$1,500	0	0.00%
52171	5054330	522320	Rental/Equipment	0	$0	0	$0	$0	0	0.00%
52341	5054400	523500	Travel & Business Meeting Expense	1,303	$1,500	1,303	$1,500	$1,500	0	0.00%
52361	5054400	523700	Training & employee development	2,760	$3,000	2,760	$3,000	$3,000	0	0.00%
53003	5054330	531100	Injuries & Damages	0	$0	0	$0	$0	0	0.00%
53010	5054400	531700	Uniform & Clothing	2,169	$4,000	2,169	$4,000	$34,000	30,000	750.00%
53060	5054330	531700	Sewer solvents	0	$0	0	$0	$0	0	0.00%
53221	5054400	531230	Electricity	565,530	$600,000	565,530	$600,000	$600,000	0	0.00%
53261	5054400	531270	Gas/Diesel/Oil/Grease	102,213	$75,000	102,213	$75,000	$90,000	15,000	20.00%
53351	5054400	531600	Small tools	15,420	$8,000	15,420	$8,000	$8,000	0	0.00%
53371	5054400	531700	Other supplies	47,712	$42,000	47,712	$42,000	$42,000	0	0.00%
			Total Operating Expenses	**$4,385,198**	**$3,681,039**	**$4,385,198**	**$4,019,424**	**$4,703,234**	**$683,810**	**17.01%**
			Capital Expenses:							
54061	5054330	541400	Sewer Reinforcements	$0	$75,000	$0	$75,000	$100,000	$25,000	33.33%
54062	5054400	541400	New Service Lines	0	$6,000	0	$6,000	$6,000	0	0.00%
54063	5054330	541400	New Projects	0	$10,000	0	$5,000	$5,000	0	0.00%
54066	5054400	541400	New Projects-ESG	0	$150,000	0	$120,000	$120,000	0	0.00%
54121	5054330	542100	Machinery & other equipment	0	$0	0	$0	$1,306,520	1,306,520	100.00%
54123			Vehicles	0	$0	0	$0	$0	0	0.00%
54125	5054330	542400	Computer Equipment	0	$0	0	$0	$0	0	0.00%
			Total Capital Expenses	**$0**	**$241,000**	**$0**	**$206,000**	**$1,537,520**	**$1,331,520**	**646.37%**
			Total Expenses for Activity 4330	**$4,385,198**	**$3,922,039**	**$4,385,198**	**$4,225,424**	**$6,240,754**	**$2,015,330**	**47.70%**

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

Operating Expenses (cont'd)

		New Org	New Object		FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Tentative FY 2026 Budget	FY 2026 Actual	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
4440		New	New	Water Distribution								
	Acct #	Org	Object	Salaries & Benefits:								
	51001			Salaries	$0	$0	$0	$0	$0	$0	$0	0.00%
	51201			FICA	0	$0	0	$0	0	$0	0	0.00%
	51202			Group Health	0	$0	0	$0	48,042	$0	0	0.00%
	51205			Worker's compensation	0	$0	0	$0	0	$0	0	0.00%
				Total Sal & Ben	$0	$0	$0	$0	$48,042	$0	$0	0.00%
	Acct #			Operating Expenses:								
	52021	5054400	521200	Professional Services	127,911	$75,000	127,911	$65,000	116,129	$65,000	$0	0.00%
	52041	5054400	521300	Professional Services/Technical	0	$1,500	0	$0	0	$0	0	100.00%
	52042	5054400	521300	Water Treatment Contract operations	1,822,946	$1,391,291	1,822,946	$1,213,815	1,601,051	$1,244,160	30,345	2.50%
	52141	5054400	522200	Repairs & maint by vdr- vehicles	69,419	$85,000	69,419	$85,000	55,516	$85,000	0	0.00%
	52142	5054440	522200	Repairs & maint by vdr- Communication Equip	0	$0	0	$0	0	$0	0	0.00%
	52144	5054400	522200	Repairs & maint by vdr- Other Equip	27,210	$25,000	27,210	$25,000	11,113	$25,000	0	0.00%
	52145	5054400	522200	Repairs & maint by vdr- Water Tanks	123,177	$150,000	123,177	$140,000	112,466	$140,000	0	0.00%
	52147	5054400	522200	Repairs & maint by vdr- Meters & Regulators	0	$15,000	0	$10,000	0	$10,000	0	0.00%
	52171	5054400	522320	Rental/Equipment	88	$3,500	88	$3,500	0	$3,500	0	0.00%
	52341	5054440	523500	Travel & Business Meeting Expense	0	$1,000	0	$1,000	0	$1,000	0	0.00%
	52361	5054400	523700	Training & employee development	2,671	$3,500	2,671	$3,500	3,660	$3,500	0	0.00%
	53003	5054440	531100	Injuries & Damages	0	$2,000	0	$2,000	0	$2,000	0	0.00%
	53010	5054400	531700	Uniform & Clothing	2,879	$5,000	2,879	$5,000	1,100	$5,000	0	0.00%
	53221	5054400	531230	Electricity	634,320	$650,000	634,320	$650,000	638,244	$650,000	0	0.00%
	53261	5054400	531270	Gas/Diesel/Oil/Grease	91,130	$95,000	91,130	$95,000	87,011	$95,000	0	0.00%
	53323	5054400	531510	Water-Houston County Purchase	2,558,110	$2,650,000	2,558,110	$3,417,374	2,512,620	$4,900,000	1,482,626	43.38%
	53351	5054400	531600	Small tools	32,202	$35,000	32,202	$35,000	25,483	$40,000	5,000	14.29%
	53371	5054400	531700	Other supplies	200,406	$45,000	200,406	$45,000	54,892	$50,000	5,000	11.11%
				Total Operating Expenses	$5,692,468	$5,232,791	$5,692,468	$5,796,189	$5,219,283	$7,319,160	$1,522,971	26.28%
				Capital Expenses:								
	54061	5054400	541400	Reinforcements	$0	$700,000	$0	$675,000	$0	$875,000	$200,000	29.63%
	54062	5054400	541400	New Service Lines	0	$110,000	0	$85,000	0	$85,000	0	0.00%
	54063	5054400	541400	New Projects	0	$140,000	0	$140,000	0	$140,000	0	0.00%
	54121			Machinery & other equipment	0	$0	0	$0	0	$0	0	0.00%
	54123	5054400	542200	Vehicles	0	$0	0	$0	0	$0	0	0.00%
				Total Capital Expenses	$0	$950,000	$0	$900,000	$0	$1,100,000	$200,000	22.22%
				Total Expenses for Activity 4440	$5,692,468	$6,182,791	$5,692,468	$6,696,189	$5,267,325	$8,419,160	$1,722,971	25.73%
				Total O & M Expenditures for W & S Fund	$19,016,218	$21,342,747	$19,016,218	$22,615,126	$15,798,861	$26,861,571	$4,246,445	18.78%
4300	61010			Transfers to General Fund	$1,895,506	$1,895,508	$1,895,506	$1,895,506	$1,895,506	$1,895,506	$0	0.00%
4300	61031			Transfers to Cap Proj Fund	0	0	0	0	0	0	0	0.00%
				Total Transfer to Other Funds	$1,895,506	$1,895,508	$1,895,506	$1,895,506	$1,895,506	$1,895,506	$0	0.00%
				Net Income (Loss)	$8,580,073	($708,255)	$8,580,073	($973,632)	$11,471,410	$2,293,923	$3,267,555	-335.60%

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

Activity: 4700	Acct #	New Org	New Object		FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Adopted FY 2025 Budget	Tentative FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
	44401	5150000	444400	Natural Gas Sales	$17,081,030	$18,633,390	$17,081,030	$18,633,390	$23,688,000	$25,500,000	$6,866,610	36.85%
	53321	5154700	531220	Natural Gas Purchases	10,347,940	$13,377,010	10,347,940	$13,377,010	21,020,914	$25,000,000	11,622,990	86.89%
				Net Sales	**$6,733,091**	**$5,256,380**	**$6,733,091**	**$5,256,380**	**$2,667,086**	**$500,000**	**($4,756,380)**	**-90.49%**
	44402	5150000	444400	Portfolio Returns - MGAG	$1,080,475	$850,000	$1,080,475	$850,000	$850,000	$850,000	$0	0.00%
	44403	5150000	444400	Facility Charge-Ga Power	111,432	$678,500	111,432	$678,500	1,208,424	$0	(678,500)	-100.00%
	44404	5150000	444400	Facility Charge-GPU	288,000	$288,000	288,000	$288,000	288,000	$288,000	0	0.00%
	44503	5150000	446900	Penalties-Late Payments	202,600	$185,000	202,600	$185,000	185,000	$115,000	(70,000)	-37.84%
	44551	5150000	444400	Service Revenue-Utilities	38,130	$30,000	38,130	$30,000	30,000	$30,000	0	0.00%
	44553	5150000	446900	Activation Fees	95,788	$100,000	95,788	$100,000	100,000	$100,000	0	0.00%
	46001	5150000	461000	Interest revenues	255,224	$5,000	255,224	$5,000	5,000	$115,000	110,000	2200.00%
	46004	5150000	461000	Other Investment Income- Jointly Owned	1,672,141	$0	1,672,141	$0	0	$0	0	0.00%
	48053	5150000	489000	Miscellaneous revenues	28	$0	28	$0	0	$0	0	0.00%
	48054	5150000	489000	Vendor Comp-Sales Tax	3,746	$3,800	3,746	$3,800	3,800	$3,800	0	0.00%
	48055	5150000	489000	Bad Debt Recoveries	23,227	$20,000	23,227	$20,000	20,000	$40,000	20,000	100.00%
	48101	5150000	489000	Insurance Recoveries	0	$0	0	$0	0	$0	0	0.00%
	49201			Sales-Surplus Property	0	$0	0	$0	0	$0	0	0.00%
				Total Receipts	**$10,503,882**	**$7,416,680**	**$10,503,882**	**$7,416,680**	**$5,357,310**	**$2,041,800**	**($5,374,880)**	**-72.47%**
				Salaries & Benefits:								
	51001	5154700	511100	Salaries- full time	$377,779	$276,728	$377,779	$276,728	$275,799	$161,796	($114,932)	-41.53%
	51002	5154700	511300	Salaries- overtime	3,600	$3,000	3,600	$3,000	6,250	$6,438	3,438	114.58%
	51011	5154700	511301	Salaries-on call pay	0	$0	0	$0	0	$0	0	0.00%
	51201	5154700	512200	FICA	28,672	$21,399	28,672	$21,399	21,577	$12,870	(8,529)	-39.86%
	51202	5154700	512100	Group Health	83,150	$125,000	83,150	$125,000	113,935	$110,421	(14,579)	-11.66%
	51203	5154700	512400	Retirement	68,993	$32,628	68,993	$32,628	38,364	$50,000	17,372	53.24%
	51204			Unemployment	0	$0	0	$0	0	$0	0	0.00%
	51205	5154700	512700	Worker's compensation	3,938	$6,589	3,938	$6,589	0	$0	(6,589)	-100.00%
				Total Sal & Ben	**$566,131**	**$465,344**	**$566,131**	**$465,344**	**$455,925**	**$341,524**	**($123,820)**	**-26.61%**
				Operating Expenses:								
	52021	5154700	521200	Professional Services	$129,785	$250,000	$129,785	$250,000	$250,000	$250,000	$0	0.00%
	52022	5154700	521200	Professional-Audit Fees	-	$5,850	-	$5,850	5,850	$6,500	650	11.11%
	52042	5154700	521300	Gas Distribution Main Contract	2,558,774	$3,476,495	2,558,774	$3,476,495	3,561,175	$3,633,766	157,271	4.52%
	52043	5154700	521300	Professional/Technical-Natural Gas Leak Survey	0	$0	0	$0	0	$0	0	0.00%
	52140	5154700	522200	Repairs & maint by vdr- Buildings	0	$0	0	$0	0	$0	0	0.00%
	52141	5154700	522200	Repairs & maint by vdr- Vehicles	384	$0	384	$0	0	$0	0	0.00%
	52142			Repairs & maint by vdr- Commun Equip	0	$0	0	$0	0	$0	0	0.00%
	52143	5154700	522200	Repairs & maint by vdr- Office Equip	14,850	$0	14,850	$0	0	$0	0	0.00%
	52144	5154700	522200	Repairs & maint by vdr- Other Equip	196	$0	196	$0	0	$0	0	0.00%
	52147	5154700	522200	Repairs & maint by vdr- Meters & Regulators	0	$0	0	$0	0	$0	0	0.00%
	52148	5154700	522200	Repairs & maint by vdr- ESG	1,976	$0	1,976	$0	0	$5,000	5,000	100.00%
	52300	5154700	523100	General Insurance/Property	12,387	$6,300	12,387	$6,300	6,300	$13,000	6,700	106.35%
	52311	5154700	523200	Postage	0	$0	0	$0	0	$0	0	0.00%
	52312	5154700	523200	Telephone	39,076	$43,000	39,076	$43,000	43,000	$43,000	0	0.00%
	52321	5154700	523300	Advertising	3,300	$0	3,300	$0	0	$2,500	2,500	100.00%
	52331	5154700	523400	Printing	0	$0	0	$0	0	$0	0	0.00%
	52341	5154700	523500	Travel & business meeting expense	1,029	$1,000	1,029	$1,000	1,000	$1,000	0	0.00%
	52351	5154700	523600	Dues & memberships	7,545	$10,000	7,545	$10,000	10,000	$10,000	0	0.00%
	52361	5154700	523700	Training & employee development	11,205	$23,000	11,205	$23,000	23,000	$23,000	0	0.00%
	53001	5154700	531100	Office supplies	0	$0	0	$0	0	$0	0	0.00%
	53003	5154700	531100	Injuries & Damages	0	$0	0	$0	0	$0	0	0.00%
	53010	5154700	531700	Uniform & Clothing	0	$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)

	New Org	New Object		FY 2024 Actual	Adopted FY 2025 Budget	FY 2025 Actual	Tentative FY 2026 Budget	Tentative FY 2027 Budget	FY 2027 Tentative FY 2026 Adopted Variance ($)	FY 2027 Tentative FY 2026 Adopted Variance (%)
53081	5154700	531700	Cathodic protection	$0	$0	$0	$0	$0	$0	0.00%
53201	5154700	531510	Water & Sewer	1,228	$1,500	1,228	$1,500	$1,500	0	0.00%
53211	5154700	531220	Natural Gas	1,985	$2,500	1,985	$2,500	$2,500	0	0.00%
53221	5154700	531230	Electricity	23,965	$22,500	23,965	$22,500	$22,500	0	0.00%
53261	5154700	531270	Gas/Diesel/Oil/Grease	7,533	$15,000	7,533	$15,000	$15,000	0	0.00%
53271	5154700	531700	Chemicals, oxygen, acetylene…	0	$0	0	$0	$0	0	0.00%
53351	5154700	531600	Small tools	(187)	$2,000	(187)	$2,000	$2,000	0	0.00%
53371	5154700	531700	Other supplies	14,091	$6,220	14,091	$6,220	$6,500	280	4.50%
55001	5154700	551100	General Fund Admin fee	760,000	$760,000	760,000	$760,000	$760,000	0	0.00%
56001	5154700	561000	Depreciation Expense	0	$0	0	$0	$0	0	0.00%
57030	5154700	573000	Property taxes-Twiggs County	17,289	$25,000	17,289	$25,000	$25,000	0	0.00%
57100	5154700	573000	Mid-State Energy Comm	349,651	$373,942	349,651	$373,942	$373,942	0	0.00%
57301	5154700	574000	Bad Debt Expense	158,435	$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	**$4,114,497**	**$5,124,307**	**$4,114,497**	**$5,208,987**	**$9,790,602**	**$4,666,295**	**89.58%**
			Debt Service & Capital Expenses							
54061	5154700	541400	Reinforcements	$0	$45,400	$0	$45,400	$45,400	$0	0.00%
54062	5154700	541400	New Service Lines	0	$0	0	$0	$0	0	0.00%
54063	5154700	541400	New Projects	0	$750,000	0	$400,000	$500,000	100,000	25.00%
54070	5154700	541400	Meter Project	0	$7,000	0	$7,000	$7,000	0	0.00%
54101	5154700	541300	Buildings	0	$0	0	$0	$0	0	0.00%
54121	5154700	542100	Machinery & other equipment	0	$10,000	0	$10,000	$10,000	0	0.00%
54123	5154700	542200	Vehicles	0	$0	0	$0	$0	0	0.00%
58101	5154700	582200	MGAG 95 pipeline $4,959,941	0	$0	0	$0	$0	0	0.00%
58103	5154700	581100	MGAG 2011 pipeline $3,470,000	0	$0	0	$1,625,000	$1,625,000	0	100.00%
58501	5154700	582200	Interest Expense	65,572	$81,250	65,572	$81,250	$81,250	0	0.00%
58601	5154700	583000	Fiscal agents fees	3,000	$3,000	3,000	$3,000	$3,000	0	0.00%
			Total Debt Serv & Capital Expenses	**$68,572**	**$896,650**	**$68,572**	**$2,171,650**	**$2,271,650**	**$100,000**	**4.60%**
			Total Expenses for Activity 4700	**$4,749,201**	**$6,486,302**	**$4,749,201**	**$7,836,562**	**$12,403,776**	**$4,642,475**	**59.24%**
61010	5154700	591000	**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)	**$3,433,965**	**($1,390,338)**	**$3,433,965**	**($4,799,968)**	**($12,682,692)**	**($10,017,355)**	**208.70%**

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

Activity:		New	New		FY 2024	Adopted FY 2025	FY 2025	Tentative FY 2026	Tentative FY 2027	FY 2027 Tentative FY 2026 Adopted	FY 2027 Tentative FY 2026 Adopted
4320	Acct #	Org	Object	Receipts:	Actual	Budget	Actual	Budget	Budget	Variance ($)	Variance (%)
	44371	5600000	444260	Stormwater Drainage Fees	$3,096,990	$3,075,000	$3,096,990	$3,278,000	$3,270,000	($8,000)	-0.24%
	44502	5600000	446900	Penalties-Late Payments	57,209	$59,370	57,209	$60,000	$60,000	0	0.00%
	46001	5600000	461000	Interest revenues	127,708	$2,000	127,708	$2,000	$30,000	28,000	1400.00%
	47010	5600000	471000	Contributions-Capital Assets	459,238	$0	459,238	$0	$0	0	0.00%
	48053	5600000	489000	Miscellaneous revenues	0	$0	0	$0	$0	0	0.00%
	48055	5600000	489000	Bad Debt Recoveries	4,301	$10,000	4,301	$10,000	$10,000	0	0.00%
	48101	5600000	489000	Insurance Recoveries	2,326	$0	2,326	$0	$2,300	2,300	100.00%
				Total Receipts	$3,747,771	$3,146,370	$3,747,771	$3,350,000	$3,372,300	$22,300	0.67%
	Acct #			Salaries & Benefits:							
	51001	5604910	511100	Salaries- full time	$1,242,741	$1,233,358	$1,242,741	$1,194,573	$1,231,624	$37,051	3.10%
	51001	5604910	511100	Stormwater Utility Manager-Stipend	0	$0	0	$0	$0	0	0.00%
	51002	5604910	511300	Salaries- overtime	6,048	$1,499	6,048	$7,500	$7,725	225	3.00%
	51011	5604910	511301	Salaries-On Call	4,920	$6,520	4,920	$6,500	$6,695	195	3.00%
	51201	5604910	512200	FICA	81,391	$94,965	81,391	$92,456	$95,322	2,867	3.10%
	51202	5604910	512100	Group Health	614,333	$600,000	614,333	$501,314	$485,855	(15,459)	-3.08%
	51203	5604910	512400	Retirement	274,431	$129,439	274,431	$166,164	$216,000	49,836	29.99%
	51205	5604910	512700	Worker's compensation	95,299	$63,508	95,299	$65,000	$66,950	1,950	3.00%
	52341	5604910	523500	Travel & business meeting expense	7,250	$9,500	7,250	$10,500	$12,500	2,000	19.05%
	52351	5604910	523600	Dues & memberships	1,730	$1,000	1,730	$1,500	$1,500	0	0.00%
	52361	5604910	523700	Training & employee development	306	$3,500	306	$5,000	$7,500	2,500	50.00%
				Total Sal & Benefits	$2,328,449	$2,143,289	$2,328,449	$2,050,507	$2,131,671	$81,165	3.96%
				Operating Expenses:							
	52021	5604910	521200	Professional Services	$30,659	$35,000	$30,659	$25,000	$30,000	$5,000	20.00%
	52026	5604910	523900	Tree Removal Services	7,725	$5,000	7,725	$7,500	$10,000	2,500	33.33%
	52139	5604910	522200	Rep & Maint - SW	189,427	$200,000	189,427	$200,000	$325,000	125,000	62.50%
	52140	5604910	522200	Repairs & maint by vdr- Buildings	550	$1,500	550	$5,000	$3,500	(1,500)	-30.00%
	52141	5604910	522200	Repairs & maint by vdr- Vehicles	49,138	$60,000	49,138	$60,000	$55,000	(5,000)	-8.33%
	52144	5604910	522200	Repairs & maint by vdr- Other Equip	16,896	$25,000	16,896	$10,000	$7,500	(2,500)	-25.00%
	52171	5604910	522320	Rental Equipment	0	$500	0	$1,000	$500	(500)	-50.00%
	52300	5604910	523100	General Property Insurance	7,584	$4,000	7,584	$6,641	$10,500	3,859	58.11%
	52311	5604910	523200	Postage	247	$350	247	$400	$250	(150)	-37.50%
	53010	5604910	531700	Uniforms & Clothing	3,852	$5,000	3,852	$5,500	$10,000	4,500	81.82%
	53261	5604910	531270	Gas/Diesel/Oil/Grease	48,372	$60,000	48,372	$40,000	$45,000	5,000	12.50%
	53351	5604910	531600	Small tools	1,862	$1,000	1,862	$1,000	$1,500	500	50.00%
	53371	5604910	531700	Other supplies	61,490	$65,000	61,490	$35,000	$75,000	40,000	114.29%
	55001	5604910	551100	General Fund Administration	200,000	$200,000	200,000	$200,000	$200,000	0	0.00%
	56001	5604910	561000	Depreciation	0	$0	0	$0	$0	0	0.00%
	57010	5604910	523850	Prisoner Detail - Dooly Co	0	$0	0	$0	$0	0	0.00%
	57011	5604910	523900	Prisoner Detail - Houston Co	60,258	$70,000	60,258	$65,000	$85,000	20,000	30.77%
	57301	5604910	574000	Bad Debt Expense	78,445	$45,000	78,445	$25,000	$25,000	0	0.00%
				Total Operating Expenses	$756,504	$777,350	$756,504	$687,041	$883,750	$196,709	28.63%
				Debt Service & Capital Expenses							
	54061	5604910	541400	Reinforcements	$0	$100,000	$0	$100,000	$125,000	$25,000	25.00%
	54063	5604910	541400	New Projects	0	$200,000	0	$100,000	$125,000	25,000	25.00%
	54101	5604910	541300	Buildings/Improvements	0	$0	0	$0	$0	0	0.00%
	54121	5604910	542100	Machinery & other equipment	0	$0	0	$0	$0	0	0.00%
	54122			Communication Equipment	0	$0	0	$0	$0	0	0.00%
	54123	5604910	542200	Vehicles	0	$0	0	$0	$0	0	0.00%
	54124	5604910	542300	Furniture & Fixtures	0	$2,500	0	$2,500	$2,000	(500)	-20.00%
	54125	5604910	542400	Computer Equipment	0	$0	0	$0	$0	0	0.00%
				Total Debt Serv & Capital Expenses	$0	$302,500	$0	$202,500	$252,000	$49,500	24.44%
				Total Expenses for Activity 4320	$3,084,952	$3,223,139	$3,084,952	$2,940,048	$3,267,421	$327,374	11.13%
				Net Income (Loss)	$662,818	($76,769)	$662,818	$409,952	$104,879	($305,074)	-74.42%

FY26 Changes to the Classification Plan are as follows:

November 2025 –

The City Administrator has evaluated the Building and Inspections Department and has determined that it is appropriate to establish an Assistant Director role in the Building and Inspections Department. Previously, the duties of the Assistant Director were combined with those of the City Marshall, who, as part of the code enforcement function, was realigned to the Police Department. This has resulted in a leadership gap in the Building and Inspections Department that needs to be addressed to ensure effective and efficient operations of its component operational divisions. To address this, the City Administrator has requested that the City's Classification Plan be revised by creating the Assistant Director of Building & Inspections position.

To provide uniformity in expectations of Assistant Department Directors, changes are being made to job descriptions for the positions. The changes to the Assistant Utility Director position warrants the reclassification of the position.

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 that the City's Classification Plan be changed by:

1) Creating the position of Assistant Director of Building & Inspections, Job Class# 823, Grade# 24, authorized strength of 1, Building & Inspections Department.
2) Reclassifying the position of Assistant Utility Director, Job Class # 970, Grade # 23, authorized strength of 1, Utility Department to Grade # 24. Incumbent to receive a 10% increase.

January 2026 –

The City Administrator has identified a need to reorganize some current positions in the City’s Classification Plan from one department to another. The moves will enhance organizational effectiveness in order to provide the best service to the citizens of Warner Robins. 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 position of Tax Manager, Job Class # 169, Grade # 21, authorized strength of 1, Finance Department to the City Clerk's Office.
2) Moving the position of Tax Supervisor, Job Class # 155, Grade # 19, authorized strength of 1, Finance Department to the City Clerk's Office.
3) Moving the position of Business License Specialist, Job # 144, Grade # 16, authorized strength of 1, Finance Department and the employee in the position to the City Clerk's Office.
4) Moving the position of Tax Specialist, Job # 156, Grade # 16, authorized strength of 1, Finance Department and the employee in the position to the City Clerk's Office.
5) Moving the position of Tax Assistant, Job # 140, Grade # 10, authorized strength of 1, Finance Department and the employee in the position to the City Clerk's Office.
6) Moving the position of Cashier (Tax), Job # 128, Grade # 09, authorized strength of 1, Finance Department and the employee in the position to the City Clerk's Office.

February 2026 –

The Fire Chief has identified a need to reorganize two current positions for the Fire Department to come into compliance with best practices for fire service management as recommended by the National Fire Academy, National Incident Management System (NIMS), and the National Fire Protection Association (NFPA) standards for Span of Control as a management principle. The two positions are Fire Capt. Suppression (authorized strength of three) and Battalion Chief of Operations (authorized strength of three).

Our firefighters respond to emergency calls from seven fire stations, and the City plans to add another in the near future. This is a response area of 38 square miles. The City currently has three Battalion Chiefs, and each one covers a shift. One Battalion Chief is responsible for managing the emergency responses from seven (soon to be eight) fire stations and directly supervising ten lieutenants, each 24-hour shift. Based on the vast number of activities and complexity of any given operation, NIMS recommends a ratio of 1:5 (one supervisor to five subordinates) as the optimal span of control for fire service operations. Under the current structure, we are currently operating at a ratio of 1:10, and the addition of a new fire station will increase that ratio to 1:12 based on the minimum required staffing for fire apparatus.

To align with best management practices, provide optimal emergency services, and ensure safe operations during emergency response, it is necessary at this juncture to establish two battalions within the department, each with its own Battalion Chief who is qualified and certified to manage emergency and non-emergency activities on the shift. The recommended staff reorganization addresses this need.

The Fire Chief has proposed deactivating the Fire Capt. Suppression position (authorized strength of three) and reallocating those authorized positions to increase the authorized strength of the Battalion Chief position from three to six. This would authorize two Battalion Chief positions each shift, dividing the responsibility of managing the emergency responses and bringing the Battalion Chiefs' span of control into line with accepted best practices. The City Administrator agrees and has requested a change to the City's Classification Plan to facilitate the Chief's request.

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 fire department's portion of the City's Classification Plan by:

1) Deactivating the position of Fire Captain Suppression, Job Class # 532, Grade # 20, authorized strength of 3, Fire Department, and
2) Increasing the authorized strength of Battalion Chief of Operations, Job Class # 530, Grade # 22, Fire Department, by 3, changing from an authorized strength of 3 to an authorized strength of 6.

March 2026 –

The Utility Dept. Director has identified a need to reorganize several positions in the Utility Department. Four of the positions are currently vacant, and Director Walters believes reallocating the funding for those four positions as described herein will enhance the organizational effectiveness of the department and provide the best service to the citizens of Warner Robins. The recommended changes do not result in an increase or decrease in the total FTE count for the department; only a restructuring to improve operational efficiencies and better reflect how work is accomplished. The City Administrator agrees and has requested a change to the City's Classification Plan to facilitate Director Walter's request.

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 department's portion of the City's Classification Plan by:

1) Deactivating the position of Compliance Training Officer, Job Class # 971, Grade # 17, authorized strength of 1, Utility Department.
2) Deactivating the position of Pollution Control Coordinator, Job Class # 927, Grade # 16, authorized strength of 1, Utility Department.

3) Deactivating the position of Utility Locate Crewleader, Job Class # 977, Grade # 16, authorized strength of 1, Utility Department.
4) Deactivating the position of Pollution Control Technician, Job Class # 946, Grade # 14, authorized strength of 1, Utility Department.
5) Creating the position of Asst. Utility Maintenance Supervisor (Water), Job Class # 947, Grade # 16, authorized strength of 1, Utility Department.
6) Creating the position of Asst. Utility Maintenance Supervisor (Sewer), Job Class # 948, Grade # 16, authorized strength of 1, Utility Department.
7) Increasing the authorized strength of Utility Maintenance Crewleader (Water), Job Class # 909, Grade # 15, Utility Department, by 1, changing from an authorized strength of 5 to an authorized strength of 6.
8) Increasing the authorized strength of Heavy Equipment Operator (Water), Job Class # 914, Grade # 12, Utility Department, by 1, changing from an authorized strength of 1 to an authorized strength of 2.