2025-2026 APPROVED BUDGET

July 1, 2025– June 30, 2026

Fleeta Baggett, Mayor
Council Members:
Charika Davis
Anthony Henderson
Kim Johnson
Susie Keck
Travis Moore
Jared Rutberg

Tres Thomas, City Manager
John King, Dep. City Manager
Randy Smith, Finance Director
Ashlan Webb, Dep. Finance Director
Audra Gutierrez, City Clerk
Frank B. Turner, Jr., City Attorney

CITY OF COVINGTON
2025 - 2026 BUDGET

CITY OF COVINGTON
2025 - 2026 BUDGET

CITY OF COVINGTON
2025-2026
BUDGET SUMMARY

	2025-2026 Proposed
Total Revenues	$ 216,980,117
Total Expenditures	$ 216,673,455
	$ 306,662
General Fund Contingency	**$ 306,662**

CITY OF COVINGTON
REVENUE AND EXPENSE RECAP
BUDGET 2025-2026

100	General Fund			
Revenue		27,401,498		
Transfers In		14,052,851		
Use of fund balance		862,170		
Total Revenues			42,316,519	
Expenses				
1301	Elected Officials	914,127		
1301	Transfer out	612,070		
1320	City Manager's Office	696,593		
1330	City Clerk's Office	323,595		
1510	Financial Administration	1,422,797		
1517	Purchasing & Warehouse	266,679		
1535	Meter Readers	882,410		
1536	Data Proccessing/IT	1,131,461		
1540	Human Resources	1,255,507		
1555	Safety & Risk Management	291,395		
1565	Facilities Maintenance	813,872		
1571	Telecommunications	446,622		
1572	Marketing/Communications	1,465,936		
1590	Customer Service	707,020		
2102	Municipal Court	1,012,781		
3201	Police	12,488,733		
3501	Fire Department	9,309,405		
4201	Street	3,285,111		
4202	Engineering	1,310,142		
4901	Auto Shop	596,225		
4951	Cemetery & Parks	632,058		
7410	Planning & Zoning	2,145,318		
			42,009,857	
				306,662
350	Capital Projects			
Revenue		464,348		
Transfer in		2,085,392		
Use of Fund Balance		-		
Total Revenue			2,549,740	
	Expenses		2,549,740	
				-
	Estimated General Fund Contingency			306,662
201	Neighborhood Stabilization Program			
Revenue			16,500	
7301	Expense		16,500	
				-

202	Workers Compensation Fund			
Revenue			300,000	
1520	Expenditures		300,000	
				-
203	Legion Field Recreational Facility			
Revenue		25,000		
Transfers In		73,000		
Total Revenue			98,000	
6149	Expenditures		98,000	
				-
210	Forfeited and Impounded Funds			
Revenue			25	
3204	Use of Fund Balance		16,330	
3204	Forfeited CPD Expenditures		16,355	
				-
215	E911 Fund			
Revenue		2,377,700		
RMB - NC		2,202,759		
Use of Fund Balance		481,000		
Transfers In		943,141		
Total Revenue			6,004,600	
3801	Expenses		6,004,600	
				-
275	Hotel/Motel			
Revenue			1,630,000	
Use of Fund Balance			1,368,055	
7541	Expenses	2,302,345		
	Transfer Out	695,710		
			2,998,055	
				-
290	Storm Water			
Revenue		913,000		
Transfers In		-		
Use of Fund Balance		1,452,366		
Total Revenue			2,365,366	
4320	Expenses		2,365,366	
				-

CITY OF COVINGTON
REVENUE AND EXPENSE RECAP
BUDGET 2025-2026

320	SPLOST Special Revenue Fund			
Revenue		3,675,000		
Use of Fund Balance		2,077,869		
Total Revenue			5,752,869	
4220	Expenses		5,752,869	
				-
505	Water Sewer			
Revenue		16,518,775		
DWIPSIP		5,500,000		
GEFA		19,500,000		
Use of Fund Balance		6,962,205		
	Total		48,480,980	
Expenses				
4330	Sewer Operations	25,471,389		
4401	Water/Sewer Maint	20,907,395		
4430	Water Oper./Reservoir	128,078		
7101	Land Application	1,974,118		
	Total		48,480,980	
				-
510	Electric			-
Revenue		64,876,013		
MEAG use of fund balance		6,620,867		
			71,496,880	
4601	Expenses	60,561,506		
	Transfers Out	10,935,374		
	Total Expenses		71,496,880	
				-
515	Gas			
Revenue		19,775,041		
Use of Fund Balance		4,472,217		
Total Revenue			24,247,258	
4701	Expenses	18,442,358		
	Transfers Out	5,804,900		
	Total Expense		24,247,258	
				-

516	Alternative Fueling Station			
Revenue		75,000		
Transfer In		12,300		
Total Revenue			87,300	
4702	Expenses		87,300	
				-
540	Sanitation			
Revenue		1,710,000		
Transfer in		81,767		
Total Revenue			1,791,767	
4501	Expenses	1,791,767		
	Transfer Out	-		
	Total Expenses		1,791,767	
				-
550	Airport			
Revenue		2,794,000		
Transfer in		799,603		
Total Revenue			3,593,603	
7563	Expenses		3,593,603	
				-
775	Employee Retirement			
Revenue		4,864,325		
Use of Fund Balance		-		
Total Revenue			4,864,325	
1519	Expenses		4,864,325	
				-
Total Revenues			216,980,117	
	Total Expenses		216,673,455	
				306,662

CITY OF COVINGTON
REVENUE AND EXPENSE RECAP
BUDGET 2025-2026

REVISED 6/5/2025

Transfers between funds

Transfers:	Into Fund	Out of Fund	
General & Capital Projects	15,526,173	-	
E911 Fund	943,141	-	
Electric	-	10,935,374	
Hotel/Motel	-	695,710	
Gas	-	5,804,900	
Alternative Fueling Station	12,300	-	
Sanitation	81,767	-	
Airport	799,603	-	
Legion Field	73,000	-	
	17,435,984	17,435,984	-

Use of Fund Balance:

SPLOST	2,077,869
Confiscated Assets	16,330
Storm Water	1,452,366
Water Sewer	6,962,205
Gas	4,472,217
Hotel/Motel	1,368,055
E911	481,000
General Fund	862,170
	17,692,212

Use of MEAG Funds 6,620,867

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY @ 03/31/25	2025-26 COUNCIL REVISED
FUND 100 - GENERAL FUND						
ESTIMATED REVENUES						
100-1510-31.1000	GENERAL PROPERTY TAXES	6,213,904	6,260,393	6,695,187	5,270,300	7,998,761
100-1510-31.1100	REAL PROPERTY-CURRENT YEA	-	(66,615)	-	-	-
100-1510-31.1190	OTHER PROPERTY TAXES	478	-	-	-	-
100-1510-31.1310	MOTOR VEHICLE (AD VALOREM	20,000	17,142	19,000	178,674	20,000
100-1510-31.1315	MOTOR VEHICLE TITLE AD VALOREM TAX FEE	1,800,000	1,954,284	1,900,000	1,219,463	2,000,000
100-1510-31.1316	Alternative Ad Valorem Tax (AAVT)	-	11,728	-	-	-
100-1510-31.1320	MOBILE HOME	500	481	500	98	500
100-1510-31.1340	INTANGIBLES TAX (REGULAR	120,000	99,590	110,000	64,418	90,000
100-1510-31.1350	RAILROAD EQUIPMENT	-	627	-	658	-
100-1510-31.1391	HEAVY DUTY EQUIPMENT TAX	-	115	-	-	-
100-1510-31.1501	PROPERTY NOT ON DIGEST	1,000	-	-	-	-
100-1510-31.1600	REAL ESTATE TRANSFER (INT	31,000	67,177	65,000	39,688	53,000
100-1510-31.1700	FRANCHISE TAXES	-	-	-	116,067	-
100-1510-31.1710	ELECTRIC FRANCHISE TAXES	675,000	631,029	535,000	692,157	700,000
100-1510-31.1740	Sanitation Franchise Fees	-	-	-	46,429	111,000
100-1510-31.1750	TELEVISION CABLE FRANCHISE TAXES	170,000	201,111	170,000	65,344	110,000
100-1510-31.1760	TELEPHONE FRANCHISE TAXES	90,000	25,086	95,000	-	26,000
100-1510-31.3100	LOCAL OPTION SALES AND US	4,000,000	4,202,866	4,200,000	3,167,475	4,450,000
100-1510-31.3901	VENDORS COMM SALES TAX	-	-	-	(1)	-
100-1510-31.4201	BEER & WINE TAX	515,000	506,058	494,000	308,368	410,000
100-1510-31.4202	LIQUOR TAX	125,000	144,710	132,000	103,645	135,000
100-1510-31.4300	LIQUOR BY DRINK EXCISE	97,000	144,704	151,000	85,719	115,000
100-1510-31.6100	BUSINESS AND OCCUPATION T	375,000	369,306	375,000	339,918	415,000
100-1510-31.6200	INSURANCE PREMIUM TAXES	1,200,000	1,260,190	1,300,000	1,354,791	1,500,000
100-1510-31.6300	FINANCIAL INSTITUTION TAX	100,000	92,500	95,000	97,305	100,000
100-1510-31.9000	PNLTY & INT ON DELINQ TAXES	5,000	36,255	25,000	14,503	20,000
100-1510-31.9100	PNLTY/ INT DLNQ GEN PROP TAX	19,000	934	-	-	-
SUBTOTAL: TAXES		15,557,882	15,959,671	16,361,687	13,165,019	18,254,261
100-1510-32.1110	BEER LICENSES	26,500	40,702	40,000	65,222	70,000
100-1510-32.1130	LIQUOR LICENSES	113,000	136,908	140,000	172,227	220,000
100-1510-32.1140	BAR CARDS	3,500	-	-	-	-
100-1510-32.1290	PAWN SHOP PERMITS	500	300	500	550	600
100-1510-32.2210	ZONING AND LAND USE PERMI	4,000	6,038	6,000	4,775	6,000
100-1510-32.2801	QUALIFYING FEES	-	5,400	-	-	-
100-1510-32.2931	ROAD CLOSURE PERMITS	200	-	200	-	-
100-1510-32.2932	SPECIAL EVENT PERMITS	5,000	6,875	6,000	4,900	6,500
100-1510-32.3100	BUILDING STRUCTURES AND E	756,166	1,643,658	1,470,000	1,315,437	1,900,000
SUBTOTAL: LICENSES & PERMITS		908,866	1,839,881	1,662,700	1,563,111	2,203,100
100-1510-33.1002	DEA OVERTIME	-	18,408	-	10,956	-
100-1510-33.8001	HSING AUTH PILOT	40,000	4	50,000	(9,362)	50,000
SUBTOTAL: INTERGOVERNMENTAL		40,000	18,412	50,000	1,594	50,000
100-1320-34.1701	ALLOCATED COSTS-GAS DEPT	100,863	89,164	92,980	69,735	104,527
100-1320-34.1702	ALLOCATED COSTS-ELECT DEP	336,609	297,568	339,020	254,265	340,544
100-1320-34.1703	ALLOCATED COSTS-W/S MAIN	38,691	34,203	39,078	29,309	41,229
100-1320-34.1704	ALLOCATED COSTS-SEWER	35,760	31,613	41,314	30,985	40,825
100-1320-34.1706	ALLOCATED COSTS - TELECOM	9,566	8,457	-	-	-
100-1320-34.1707	ALLOCATED COSTS - STORMWT	5,245	4,637	5,221	3,916	4,810
100-1320-34.1711	ALLOCATED COST SANITATION	19,341	17,098	20,158	15,118	9,810
100-1320-34.1717	ALLOCATED COSTS- LAS	2,609	2,306	2,567	1,925	4,570
100-1320-34.1720	ALLOCATED COSTS- AIRPORT	7,408	6,549	7,715	5,786	8,177
100-1510-34.1301	PLAN REVIEW FEES E&S	49,000	62,058	59,300	46,710	59,100

100-1510-34.1320	IMPACT FEES: RESIDENTIAL	-	303,317	-	612,280	-
100-1510-34.1321	IMPACT FEES: COMMERCIAL	-	72	-	80,618	-
100-1510-34.1400	PRINTING AND DUPLICATING	6,000	15,424	15,000	7,482	10,250
100-1510-34.1600	MOTOR VEH TAG COLLECT FEE	800	870	900	795	700
100-1510-34.1701	ALLOCATED COSTS-GAS DEPT	141,243	154,041	185,964	139,473	208,175
100-1510-34.1702	ALLOCATED COSTS-ELECT DEP	484,496	528,396	627,836	470,877	604,735
100-1510-34.1703	ALLOCATED COSTS-W/S MAIN	121,613	76,654	133,406	100,055	133,094
100-1510-34.1704	ALLOCATED COSTS-SEWER	-	46,230	-	-	-
100-1510-34.1706	ALLOCATED COSTS - TELECOM	11,859	12,934	-	-	-
100-1510-34.1707	ALLOCATED COSTS - STORMWT	14,873	16,220	14,633	10,975	20,072
100-1510-34.1711	ALLOCATED COST SANITATION	23,976	26,149	32,629	24,472	15,905
100-1510-34.1717	ALLOCATED COSTS- LAS	-	9,749	-	-	-
100-1510-34.1720	ALLOCATED COSTS- AIRPORT	12,509	13,642	21,770	16,328	14,405
100-1510-34.2301	COMMUNITY CORRECTIONS	300,000	426,871	460,000	334,854	440,000
100-1510-34.3101	STREET SERVICES	2,400	2,400	2,400	1,800	2,400
100-1510-34.4130	SALE OF RECYCLED MATERIAL	1,000	3,167	2,500	1,003	2,500
100-1510-34.5610	TELECOM CHARGES	-	-	52,000	30,063	-
100-1510-34.5611	Telecom Fees and Other Charges	-	-	-	27,209	35,000
100-1510-34.7001	REIMB-RECREATION	148,217	136,387	-	-	-
100-1510-34.7003	REIMB NC - OTHER	-	31,000	-	-	-
100-1510-34.9300	BAD CHECK FEES	-	338	-	488	-
100-1517-34.1701	ALLOCATED COSTS-GAS DEPT	30,725	31,484	30,628	22,971	39,019
100-1517-34.1702	ALLOCATED COSTS-ELECT DEP	105,395	107,996	103,405	77,554	113,347
100-1517-34.1703	ALLOCATED COSTS-W/S MAIN	26,455	15,667	21,972	16,479	24,946
100-1517-34.1704	ALLOCATED COSTS-SEWER	-	9,449	-	-	-
100-1517-34.1706	ALLOCATED COSTS - TELECOM	2,580	2,644	-	-	-
100-1517-34.1707	ALLOCATED COSTS - STORMWT	3,235	3,315	2,410	1,807	3,762
100-1517-34.1711	ALLOCATED COST SANITATION	5,216	5,344	5,374	4,030	2,981
100-1517-34.1717	ALLOCATED COSTS- LAS	-	1,993	-	-	-
100-1517-34.1720	ALLOCATED COSTS- AIRPORT	2,721	2,788	3,586	2,689	2,700
100-1535-34.1701	ALLOCATED COSTS-GAS DEPT	200,538	190,806	207,830	155,873	165,540
100-1535-34.1702	ALLOCATED COSTS-ELECT DEP	669,255	636,778	757,779	568,334	539,321
100-1535-34.1703	ALLOCATED COSTS-W/S MAIN	153,213	75,661	185,432	139,074	137,188
100-1535-34.1704	ALLOCATED COSTS-SEWER	-	70,117	-	-	-
100-1535-34.1706	ALLOCATED COSTS - TELECOM	19,019	18,096	-	-	-
100-1535-34.1707	ALLOCATED COSTS - STORMWT	31,714	83,467	31,773	23,830	28,125
100-1535-34.1711	ALLOCATED COST SANITATION	38,455	36,589	45,057	33,793	15,537
100-1536-34.1701	ALLOCATED COSTS-GAS DEPT	24,963	20,334	44,225	33,169	62,430
100-1536-34.1702	ALLOCATED COSTS-ELECT DEP	52,005	42,363	95,254	71,440	109,253
100-1536-34.1703	ALLOCATED COSTS-W/S MAIN	31,203	25,418	57,833	43,375	66,332
100-1536-34.1704	ALLOCATED COSTS-SEWER	18,722	15,251	34,019	25,514	39,019
100-1536-34.1706	ALLOCATED COSTS - TELECOM	90,315	92,757	-	-	-
100-1536-34.1707	ALLOCATED COSTS - STORMWT	12,481	10,167	16,329	12,247	18,729
100-1536-34.1711	ALLOCATED COST SANITATION	2,080	1,695	3,402	2,552	3,902
100-1536-34.1717	ALLOCATED COSTS- LAS	8,321	6,778	17,010	12,758	19,509
100-1536-34.1720	ALLOCATED COSTS- AIRPORT	6,241	5,084	13,608	10,206	15,608
100-1540-34.1701	ALLOCATED COSTS-GAS DEPT	34,439	32,410	40,140	30,105	55,273
100-1540-34.1702	ALLOCATED COSTS-ELECT DEP	71,749	67,520	86,455	64,841	96,728
100-1540-34.1703	ALLOCATED COSTS-W/S MAIN	43,049	40,512	52,491	39,368	58,728
100-1540-34.1704	ALLOCATED COSTS-SEWER	25,830	24,307	30,877	23,158	34,546
100-1540-34.1706	ALLOCATED COSTS - TELECOM	5,740	5,402	-	-	-
100-1540-34.1707	ALLOCATED COSTS - STORMWT	17,220	16,205	14,821	11,116	16,582
100-1540-34.1711	ALLOCATED COST SANITATION	2,870	2,701	3,088	2,316	3,455
100-1540-34.1717	ALLOCATED COSTS- LAS	11,480	10,803	15,438	11,579	17,273
100-1540-34.1720	ALLOCATED COSTS- AIRPORT	8,610	8,102	12,351	9,263	13,818
100-1540-34.4216	REIMB - OTHER	-	143	-	(4,386)	-
100-1555-34.1701	ALLOCATED COSTS-GAS DEPT	8,617	7,402	10,172	7,629	13,245
100-1555-34.1702	ALLOCATED COSTS-ELECT DEP	17,952	15,421	21,909	16,432	23,179
100-1555-34.1703	ALLOCATED COSTS-W/S MAIN	10,771	9,253	13,302	9,977	14,073
100-1555-34.1704	ALLOCATED COSTS-SEWER	6,463	5,552	7,824	5,868	8,278

100-1555-34.1706	ALLOCATED COSTS - TELECOM	1,436	1,234	-	-	-
100-1555-34.1707	ALLOCATED COSTS - STORMWT	4,309	3,701	3,756	2,817	3,974
100-1555-34.1711	ALLOCATED COST SANITATION	718	617	782	587	828
100-1555-34.1717	ALLOCATED COSTS- LAS	2,872	2,467	3,912	2,934	4,139
100-1555-34.1720	ALLOCATED COSTS- AIRPORT	2,154	1,851	3,130	2,347	3,311
100-1590-34.1701	ALLOCATED COSTS-GAS DEPT	101,917	94,474	100,899	75,674	107,428
100-1590-34.1702	ALLOCATED COSTS-ELECT DEP	340,128	315,288	367,895	275,921	349,994
100-1590-34.1703	ALLOCATED COSTS-W/S MAIN	77,866	37,462	90,025	67,519	89,028
100-1590-34.1704	ALLOCATED COSTS-SEWER	-	34,717	-	-	-
100-1590-34.1706	ALLOCATED COSTS - TELECOM	9,666	8,960	-	-	-
100-1590-34.1707	ALLOCATED COSTS - STORMWT	5,300	4,913	5,665	4,249	4,944
100-1590-34.1711	ALLOCATED COST SANITATION	19,544	18,116	21,875	16,406	10,083
100-4202-34.1703	ALLOCATED COSTS-W/S MAIN	453,254	86,516	75,291	56,468	78,389
100-4202-34.1707	ALLOCATED COSTS - STORMWT	116,066	315,339	248,197	186,148	257,765
SUBTOTAL: CHARGES FOR SERVICES		4,808,950	5,040,943	5,063,612	4,492,552	4,773,137
100-1510-35.1170	MUNICIPAL COURT FINES & F	888,115	900,594	925,000	656,987	800,000
100-1510-35.1920	Local Govt Share of Opioid Settlement Py	-	67,418	-	31,333	-
SUBTOTAL: FINES & FORFEITURES		888,115	968,012	925,000	688,320	800,000
100-1510-36.1001	INTEREST REVENUES	350,000	1,514,688	1,200,000	994,925	1,250,000
SUBTOTAL: INVESTMENT INCOME		350,000	1,514,688	1,200,000	994,925	1,250,000
100-1510-38.1001	BUILDING RENT	9,000	8,087	9,800	5,131	8,000
100-1510-38.1002	TOWER AGREEMENTS REVENUE	82,000	42,544	78,000	44,575	60,000
100-1510-38.3000	REIM FOR DAMAGED PROPERTY	-	70,752	-	75,146	-
100-1510-38.9001	MISCELLANEOUS INCOME	15,000	110,326	-	260,811	-
100-1510-38.9002	BAD DEBT RECOVERY	-	-	-	194	-
100-1510-38.9009	CPR CLASSES	3,100	4,340	5,000	2,910	3,000
SUBTOTAL: MISCELLANEOUS INCOME		109,100	236,049	92,800	388,767	71,000
100-1510-39.0001	USE OF FUND BALANCE	-	-	368,478	-	862,170
100-1510-39.1201	OPERATING TRANSFERS IN	12,588,320	6,793,331	12,841,902	5,250,000	13,357,141
100-1510-39.1203	HOTEL/MOTEL TRANSFERS	600,000	686,307	719,500	459,849	695,710
100-1510-39.2100	SALE OF ASSETS	-	54,703	-	50,656	-
100-1510-39.2200	PROPERTY SALE	-	265,874	-	-	-
100-1510-39.3500	CAPITAL LEASE PROCEEDS	3,411,364	4,044,041	-	613	-
SUBTOTAL: OTHER FINANCING SOURCES		16,599,684	11,844,256	13,929,880	5,761,118	14,915,021
TOTAL ESTIMATED REVENUES		**39,262,597**	**37,421,912**	**39,285,679**	**27,055,406**	**42,316,519**

GENERAL FUND EXPENDITURES
ELECTED OFFICIALS

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY @ 03/31/25	2025-26 COUNCIL REVISED
DEPT 1301 - ELECTED OFFICIALS						
APPROPRIATIONS						
100-1301-51.1103	MAYOR & COUNCIL SALARIES	84,000	84,000	96,000	72,000	96,000
100-1301-51.2101	MEDICAL INSURANCE	94,463	94,463	102,300	96,650	113,600
100-1301-51.2102	DENTAL INSURANCE	4,784	4,771	6,782	3,631	6,584
100-1301-51.2103	LIFE INSURANCE	908	811	935	645	908
100-1301-51.2104	MED/DEN/LIFE INS WASH ACC	906	906	-	(12)	-
100-1301-51.2105	LONG TERM DISABILITY INSURANCE	496	426	511	133	511
100-1301-51.2106	VISION INSURANCE	802	672	826	573	826
100-1301-51.2200	SOCIAL SECURITY (FICA) CO	5,618	5,618	7,400	4,506	7,400
100-1301-51.2400	RETIREMENT CONTRIBUTIONS	2,179	2,179	11,439	13,259	10,361
SUBTOTAL: PERSONAL SERVICES		194,156	193,846	226,193	191,385	236,190
100-1301-52.1200	EAP SERVICES	250	218	250	235	300
100-1301-52.1201	AUDITING FEES	93	-	2,969	2,969	3,068
100-1301-52.1202	LEGAL FEES	41,392	41,392	45,000	24,387	45,000
100-1301-52.1208	ELECTION EXPENSES	4,345	4,345	-	-	25,000
100-1301-52.2321	LEASED EQUPMENT	160	2	1,000	16	1,000
100-1301-52.3101	FIRE/CASUALTY INSURANCE	1,338	1,251	1,718	1,642	2,577
100-1301-52.3102	LIABILITY INSURANCE	12,037	12,036	16,536	16,362	19,016
100-1301-52.3201	TELEPHONE	1,055	1,021	1,043	746	1,200
100-1301-52.3202	INTERNET SERVICES	2,600	2,148	1,977	1,107	1,500
100-1301-52.3203	POSTAGE	100	20	100	4	50
100-1301-52.3301	ADVERTISING	1,500	1,220	1,500	2,053	1,750
100-1301-52.3303	MARKETING	1,500	20	1,000	392	500
100-1301-52.3400	PRINTING AND BINDING	3,000	341	2,000	90	1,000
100-1301-52.3601	ASSOCIATION DUES & MISC	14,300	14,065	21,300	14,190	21,500
100-1301-52.3700	EDUCATION AND TRAINING/TRAVEL	21,000	11,708	21,650	5,082	21,650
100-1301-52.3851	CONTRACTED SERVICES	32,110	32,101	20,000	16,418	28,000
SUBTOTAL: PURCHASED/ CONTRACTED SERVICES		136,780	121,888	138,043	85,693	173,111
100-1301-53.1101	DIST SYS/ GEN SUPPLIES	2,700	568	2,500	311	1,500
100-1301-53.1201	UTILITIES	6,092	6,092	5,800	4,454	5,900
100-1301-53.1300	FOOD	700	603	2,500	1,966	2,500
100-1301-53.1400	BOOKS & PERIODICALS	100	75	100	56	100
100-1301-53.1601	SMALL EQUIPMENT	9,050	9,026	1,500	-	-
100-1301-53.1701	UNIFORMS	900	-	1,050	513	1,050
SUBTOTAL: SUPPLIES		19,542	16,364	13,450	7,300	11,050
100-1301-55.2001	WORKERS COMPENSATION INS	4,001	4,001	4,117	3,088	6,176
100-1301-57.1002	LIBRARY	35,001	35,000	35,000	26,250	35,000
100-1301-57.2000	PAYMENTS TO OTHER AGENCIE	399,372	396,718	410,350	256,501	452,600
100-1301-57.9000	CONTINGENCIES	1,256,771	-	378,704	-	306,662
SUBTOTAL: OTHER		1,695,145	435,719	828,171	285,839	800,438
100-1301-61.1000	TRANSFER OUT	-	-	-	-	612,070
SUBTOTAL: OTHER FINANCING USES		-	-	-	-	612,070
TOTAL - ELECTED OFFICIALS OPERATIONS		**2,045,623**	**767,817**	**1,205,857**	**570,217**	**1,832,859**

OPERATING DOLLAR INCREASE/ (DECREASE)	627,002
PERCENT CHANGE	52.00%

FUND 350 - CAPITAL PROJECTS

350-1301-54.1300	BUILDINGS AND BUILDING IM	200,000	-	-	37,515	-
TOTAL: ELECTED OFFICIALS CAPITAL		**200,000**	**-**	**-**	**37,515**	**-**

GENERAL FUND EXPENDITURES
CITY MANAGER'S OFFICE

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY @ 03/31/25	2025-26 CITY MGR BUDGET
DEPT 1320 - CITY MANAGER'S OFFICE						
APPROPRIATIONS						
100-1320-51.1101	REGULAR EMPLOYEES WAGES	391,913	391,013	405,000	269,837	416,674
100-1320-51.1105	PHONE ALLOCATIONS	3,960	3,286	3,000	1,975	3,960
100-1320-51.1108	VEHICLE ALLOWANCE	14,569	14,568	14,200	10,200	14,200
100-1320-51.1401	EMPS ANNUAL COMPENSATION	7,258	7,257	6,673	6,291	6,873
100-1320-51.2101	MEDICAL INSURANCE	47,680	46,556	71,200	33,278	57,000
100-1320-51.2102	DENTAL INSURANCE	2,567	2,095	2,644	1,357	2,567
100-1320-51.2103	LIFE INSURANCE	505	333	520	216	505
100-1320-51.2104	MED/DEN/LIFE INS WASH ACC	-	(633)	-	-	-
100-1320-51.2105	LONG TERM DISABILITY INSURANCE	1,127	1,126	1,021	684	1,021
100-1320-51.2106	VISION INSURANCE	372	289	383	186	383
100-1320-51.2200	SOCIAL SECURITY (FICA) CO	29,816	29,816	32,900	20,135	33,800
100-1320-51.2400	RETIREMENT CONTRIBUTIONS	44,679	44,678	65,798	57,074	67,637
SUBTOTAL: PERSONAL SERVICES		544,446	540,384	603,339	401,233	604,620
100-1320-52.1200	EAP SERVICES	140	125	110	135	200
100-1320-52.1202	LEGAL FEES	5,012	5,011	5,500	4,043	5,500
100-1320-52.1302	TECHNOLOGY MAINTENANCE AND SUPPORT	-	-	2,000	1,906	2,200
100-1320-52.1311	TIMEKEEPING SOFTWARE MAINTENANCE	-	-	321	315	363
100-1320-52.2321	LEASED EQUIPMENT	-	-	1,000	-	1,000
100-1320-52.3101	FIRE/CASUALTY INSURANCE	79	78	107	103	161
100-1320-52.3102	LIABILITY INSURANCE	1,329	1,329	1,826	1,745	2,100
100-1320-52.3201	TELEPHONE	37	37	72	81	200
100-1320-52.3202	INTERNET SERVICES	2,709	2,709	2,667	1,456	2,000
100-1320-52.3601	ASSOCIATION DUES & MISC	6,550	6,536	-	130	500
100-1320-52.3700	EDUCATION AND TRAINING/TRAVEL	11,250	7,280	8,600	5,210	12,600
100-1320-52.3851	CONTRACTED SERVICES	15,463	14,463	50,000	2,095	50,000
SUBTOTAL: PURCHASED/ CONTRACTED SERVICES		42,569	37,568	72,203	17,219	76,824
100-1320-53.1101	DIST SYS/ GEN SUPPLIES	800	784	1,200	543	500
100-1320-53.1201	UTILITIES	-	-	8,001	-	8,001
100-1320-53.1300	FOOD	150	101	2,000	203	1,000
100-1320-53.1601	SMALL EQUIPMENT	4,500	4,067	7,500	-	2,500
100-1320-53.1701	UNIFORMS	800	472	1,050	67	500
SUBTOTAL: SUPPLIES		6,250	5,424	19,751	813	12,501
100-1320-55.2001	WORKERS COMPENSATION INS	2,350	2,321	1,765	1,324	2,648
SUBTOTAL: OTHER		2,350	2,321	1,765	1,324	2,648
TOTAL APPROPRIATIONS		**595,615**	**585,697**	**697,058**	**420,589**	**696,593**

OPERATING DOLLAR INCREASE/(DECREASE)	(465)
PERCENT CHANGE	-0.07%

GENERAL FUND EXPENDITURES
CITY CLERK'S OFFICE

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY @ 03/31/25	2025-26 CITY MGR BUDGET
DEPT 1330 - CITY CLERK'S OFFICE						
100-1330-51.1101	REGULAR EMPLOYEES WAGES	141,042	140,651	151,000	95,317	154,448
100-1330-51.1105	PHONE ALLOCATIONS	1,822	1,821	1,800	925	1,800
100-1330-51.1300	OVERTIME/ADDITIONAL HOURS	1,698	890	1,023	554	166
100-1330-51.1401	EMPS ANNUAL COMPENSATION	2,240	2,239	1,894	1,822	1,951
100-1330-51.2101	MEDICAL INSURANCE	45,091	45,090	51,100	28,329	47,300
100-1330-51.2102	DENTAL INSURANCE	1,907	1,830	1,964	1,059	1,907
100-1330-51.2103	LIFE INSURANCE	235	215	242	144	235
100-1330-51.2105	LONG TERM DISABILITY INSURANCE	421	421	407	217	407
100-1330-51.2106	VISION INSURANCE	322	296	332	149	332
100-1330-51.2200	SOCIAL SECURITY (FICA) CO	10,373	10,373	12,000	6,846	12,200
100-1330-51.2400	RETIREMENT CONTRIBUTIONS	20,862	20,861	30,079	23,255	36,648
SUBTOTAL: PERSONAL SERVICES		226,013	224,687	251,841	158,617	257,394
100-1330-52.1200	EAP SERVICES	70	62	75	67	100
100-1330-52.1202	LEGAL FEES	3,276	3,276	1,000	1,733	2,000
100-1330-52.1302	TECHNOLOGY MAINTENANCE AND SUPPORT	-	-	21,000	-	21,000
100-1330-52.1311	TIMEKEEPING SOFTWARE MAINTENANCE	-	-	214	207	242
100-1330-52.2203	EQUIPMENT MAINTENANCE	-	-	-	-	750
100-1330-52.2321	LEASED EQUPMENT	1,019	1,019	2,200	2,617	3,500
100-1330-52.2322	LEASED VEHICLES	-	-	-	-	10,305
100-1330-52.3101	FIRE/CASUALTY INSURANCE	79	78	107	103	161
100-1330-52.3102	LIABILITY INSURANCE	1,329	1,329	1,826	1,745	2,100
100-1330-52.3201	TELEPHONE	58	57	-	126	200
100-1330-52.3202	INTERNET SERVICES	500	494	473	304	500
100-1330-52.3203	POSTAGE	-	-	50	-	50
100-1330-52.3601	ASSOCIATION DUES & MISC	425	355	500	357	625
100-1330-52.3700	EDUCATION AND TRAINING/TRAVEL	8,014	8,014	6,100	4,664	8,800
100-1330-52.3851	CONTRACTED SERVICES	1,336	1,077	10,350	15,337	6,000
SUBTOTAL: PURCHASED/CONTRACTED SERVICES		16,106	15,761	43,895	27,260	56,333
100-1330-53.1101	DIST SYS/ GEN SUPPLIES	1,250	1,235	500	670	750
100-1330-53.1201	UTILITIES	-	-	5,334	-	5,334
100-1330-53.1270	GAS	-	-	-	-	250
100-1330-53.1601	SMALL EQUIPMENT	900	900	1,500	424	1,500
100-1330-53.1701	UNIFORMS	270	-	270	-	270
SUBTOTAL: SUPPLIES		2,420	2,135	7,604	1,094	8,104
100-1330-55.2001	WORKERS COMPENSATION INS	1,180	1,164	1,176	882	1,764
SUBTOTAL: OTHER		1,180	1,164	1,176	882	1,764
TOTAL: CITY CLERK'S OFFICE OPERATIONS		**245,719**	**243,747**	**304,516**	**187,853**	**323,595**

OPERATING DOLLAR INCREASE/(DECREASE)	19,079
PERCENT CHANGE	6.27%

GENERAL FUND EXPENDITURES
FINANCIAL ADMINISTRATION

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY @ 03/31/25	2025-26 CITY MGR BUDGET
DEPT 1510 - FINANCIAL ADMINISTRATION						
100-1510-51.1101	REGULAR EMPLOYEES WAGES	586,588	586,588	679,000	378,765	697,869
100-1510-51.1105	PHONE ALLOCATIONS	3,960	3,956	3,960	1,955	3,960
100-1510-51.1300	OVERTIME/ADDITIONAL HOURS	1,028	1,028	2,500	756	1,366
100-1510-51.1401	EMPS ANNUAL COMPENSATION	10,319	10,318	10,970	9,464	11,299
100-1510-51.2101	MEDICAL INSURANCE	102,589	102,588	151,500	65,632	140,900
100-1510-51.2102	DENTAL INSURANCE	4,077	4,077	5,539	2,482	5,378
100-1510-51.2103	LIFE INSURANCE	610	610	898	486	872
100-1510-51.2104	MED/DEN/LIFE INS WASH ACC	35	31	-	7	-
100-1510-51.2105	LONG TERM DISABILITY INSURANCE	1,570	1,569	1,845	959	1,845
100-1510-51.2106	VISION INSURANCE	617	617	1,057	381	1,057
100-1510-51.2200	SOCIAL SECURITY (FICA) CO	43,584	43,583	53,300	28,567	54,700
100-1510-51.2400	RETIREMENT CONTRIBUTIONS	67,080	67,079	98,174	96,498	98,948
SUBTOTAL: PERSONAL SERVICES		822,057	822,044	1,008,743	585,952	1,018,194
100-1510-52.1200	EAP SERVICES	210	155	285	168	300
100-1510-52.1201	AUDITING FEES	20,228	20,228	20,119	17,933	18,530
100-1510-52.1202	LEGAL FEES	4,805	4,805	7,000	3,108	7,000
100-1510-52.1302	TECHNOLOGY MAINTENANCE AND SUPPORT	-	-	-	-	28,085
100-1510-52.1309	FINANCIAL SOFTWARE MAINTENANCE	707	644	707	559	783
100-1510-52.1311	TIMEKEEPING SOFTWARE MAINTENANCE	962	940	749	730	846
100-1510-52.2140	LAWN CARE	16,452	16,452	16,500	12,339	16,500
100-1510-52.2201	EQUIPMENT REPAIRS/MAINT	200	157	1,000	-	1,000
100-1510-52.2202	BUILDING REPAIRS/MAINT	500	433	3,000	115	3,000
100-1510-52.2203	EQUIPMENT MAINTENANCE	332	219	500	239	500
100-1510-52.2321	LEASED EQUPMENT	10,173	10,173	1,820	4,345	5,800
100-1510-52.2322	LEASED VEHICLES	8,547	8,864	4,020	4,877	11,175
100-1510-52.3101	FIRE/CASUALTY INSURANCE	1,720	1,719	2,363	2,258	3,545
100-1510-52.3102	LIABILITY INSURANCE	16,179	16,179	22,226	21,993	25,560
100-1510-52.3201	TELEPHONE	3,762	3,643	3,484	1,702	1,000
100-1510-52.3202	INTERNET SERVICES	3,800	3,772	3,529	1,798	2,400
100-1510-52.3203	POSTAGE	14,913	14,913	5,000	1,825	2,500
100-1510-52.3301	ADVERTISING	470	470	750	590	750
100-1510-52.3302	ADVERTISING-LEGALS	360	360	200	-	-
100-1510-52.3400	PRINTING AND BINDING	1,015	1,015	1,500	1,591	1,600
100-1510-52.3601	ASSOCIATION DUES & MISC	1,870	1,869	2,000	1,959	2,000
100-1510-52.3700	EDUCATION AND TRAINING/TRAVEL	16,850	16,805	18,000	10,548	18,000
100-1510-52.3851	CONTRACTED SERVICES	132,858	132,858	208,477	67,281	181,170
100-1510-52.3901	PAYING AGENTS FEE	-	(296)	-	(38)	-
SUBTOTAL: PURCHASED/ CONTRACTED SERVICES		256,913	256,377	323,229	155,920	332,044
100-1510-53.1101	DIST SYS/ GEN SUPPLIES	14,252	14,251	13,000	6,609	13,000
100-1510-53.1201	UTILITIES	38,041	38,041	31,000	28,373	34,500
100-1510-53.1204	STORMWATER UTILITIES	9,003	9,003	3,435	-	4,300
100-1510-53.1230	EV FUELING EXPENSE	150	147	-	-	500
100-1510-53.1250	OIL	50	45	50	-	-
100-1510-53.1270	GAS	964	963	2,000	1,153	-
100-1510-53.1300	FOOD	1,591	1,591	1,400	225	4,000
100-1510-53.1400	BOOKS & PERIODICALS	149	149	300	-	500
100-1510-53.1601	SMALL EQUIPMENT	4,390	4,390	7,500	1,737	5,000
100-1510-53.1701	UNIFORMS	-	-	1,200	455	1,200
SUBTOTAL: SUPPLIES		68,590	68,580	59,885	38,552	63,000

100-1510-55.2001	WORKERS COMPENSATION INS	3,520	3,478	4,706	3,530	7,059
100-1510-57.4000	BAD DEBTS	890	882	-	(185)	-
100-1510-57.6001	MISCELLANEOUS EXPENSE	60	60	-	133	-
100-1510-58.3001	BANK SERVICE CHARGES	2,909	2,909	-	5,914	2,500
100-1510-58.3002	OVER/SHORT TELLERS	-	-	-	(2)	-
SUBTOTAL: OTHER		7,379	7,329	4,706	9,390	9,559
100-1510-61.1000	TRANSFER OUT	314,671	-	-	-	-
SUBTOTAL: OTHER FINANCING USES		314,671	-	-	-	-
TOTAL: FINANCIAL ADMINISTRATION OPERATIONS		**1,469,610**	**1,154,330**	**1,396,563**	**789,814**	**1,422,797**

OPERATING DOLLAR INCREASE/(DECREASE)	26,234
PERCENT CHANGE	1.88%

Fund 350 - CAPITAL PROJECTS FUND

350-1510-54.1100	SITES/LAND	-	-	-	(5,000)	-
350-1510-54.1200	SITE IMPROVEMENTS	-	94,193	-	-	-
350-1510-54.1300	BUILDINGS AND BUILDING IM	-	47,064	150,000	14,258	-
350-1510-54.2100	MACHINERY & EQUIPMENT	-	-	40,000	39,910	-
350-1510-61.1000	TRANSFER OUT	-	361,298	-	-	-
TOTAL: FINANCIAL ADMIN CAPITAL		**-**	**502,555**	**190,000**	**49,168**	**-**

GENERAL FUND EXPENDITURES
PURCHASING

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY @ 03/31/25	2025-26 CITY MGR BUDGET
DEPT 1517 - PURCHASING						
100-1517-51.1101	REGULAR EMPLOYEES WAGES	155,672	155,672	143,000	113,787	146,315
100-1517-51.1105	PHONE ALLOCATIONS	1,275	1,275	1,260	892	1,260
100-1517-51.1300	OVERTIME/ADDITIONAL HOURS	61	60	44	39	58
100-1517-51.1401	EMPS ANNUAL COMPENSATION	2,562	2,561	2,710	2,638	2,791
100-1517-51.2101	MEDICAL INSURANCE	45,921	45,921	39,600	35,879	60,200
100-1517-51.2102	DENTAL INSURANCE	1,729	1,729	1,593	1,239	1,547
100-1517-51.2103	LIFE INSURANCE	271	259	279	194	271
100-1517-51.2105	LONG TERM DISABILITY INSURANCE	462	461	414	332	414
100-1517-51.2106	VISION INSURANCE	277	242	285	218	285
100-1517-51.2200	SOCIAL SECURITY (FICA) CO	11,313	11,312	11,300	8,391	11,600
100-1517-51.2400	RETIREMENT CONTRIBUTIONS	15,086	15,086	20,044	15,959	23,079
SUBTOTAL: PERSONAL SERVICES		234,629	234,578	220,529	179,568	247,820
100-1517-52.1200	EAP SERVICES	70	62	75	67	100
100-1517-52.1202	LEGAL FEES	274	274	110	110	250
100-1517-52.1309	FINANCIAL SOFTWARE MAINTENANCE	237	217	237	188	263
100-1517-52.1311	TIMEKEEPING SOFTWARE MAINTENANCE	175	171	214	207	242
100-1517-52.2201	EQUIPMENT REPAIRS/MAINT	-	-	500	-	500
100-1517-52.2202	BUILDING REPAIRS/MAINT	170	170	-	-	-
100-1517-52.3101	FIRE/CASUALTY INSURANCE	1,095	1,094	1,504	1,437	2,256
100-1517-52.3102	LIABILITY INSURANCE	3,439	3,439	4,725	4,675	5,434
100-1517-52.3201	TELEPHONE	124	124	306	230	400
100-1517-52.3202	INTERNET SERVICES	850	816	815	539	800
100-1517-52.3302	ADVERTISING-LEGALS	57	56	-	-	-
100-1517-52.3400	PRINTING AND BINDING	-	-	100	-	100
100-1517-52.3700	EDUCATION AND TRAINING/TRAVEL	693	693	1,757	619	2,150
100-1517-52.3851	CONTRACTED SERVICES	80	79	100	44	100
SUBTOTAL: PURCHASED/ CONTRACTED SERVICES		7,264	7,195	10,443	8,116	12,595
100-1517-53.1101	DIST SYS/ GEN SUPPLIES	803	803	1,000	507	1,000
100-1517-53.1601	SMALL EQUIPMENT	1,958	1,957	2,750	-	2,500
100-1517-53.1701	UNIFORMS	656	656	1,100	753	1,000
SUBTOTAL: SUPPLIES		3,417	3,416	4,850	1,260	4,500
100-1517-55.2001	WORKERS COMPENSATION INS	1,182	1,181	1,176	882	1,764
SUBTOTAL: OTHER		1,182	1,181	1,176	882	1,764
TOTAL PURCHASING OPERATIONS		**246,492**	**246,370**	**236,998**	**189,826**	**266,679**

OPERATING DOLLAR INCREASE/ (DECREASE)	29,681
PERCENT CHANGE	12.52%

GENERAL FUND EXPENDITURES
UTILITY BILLING/ METER READING

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY @ 03/31/25	2025-26 CITY MGR BUDGET
DEPT 1535 - UTILITY BILLING/ METER READING						
100-1535-51.1101	REGULAR EMPLOYEES WAGES	358,157	357,716	380,057	270,233	382,874
100-1535-51.1105	PHONE ALLOCATIONS	3,000	2,661	3,600	2,225	3,000
100-1535-51.1300	OVERTIME/ADDITIONAL HOURS	19,724	10,499	9,750	7,813	12,466
100-1535-51.1401	EMPS ANNUAL COMPENSATION	4,726	4,726	4,909	4,820	5,056
100-1535-51.2101	MEDICAL INSURANCE	53,442	53,442	88,800	41,702	70,300
100-1535-51.2102	DENTAL INSURANCE	3,963	3,962	3,905	2,665	3,791
100-1535-51.2103	LIFE INSURANCE	779	779	682	576	662
100-1535-51.2104	MED/DEN/LIFE INS WASH ACC	8	7	-	53	-
100-1535-51.2105	LONG TERM DISABILITY INSURANCE	854	854	821	720	821
100-1535-51.2106	VISION INSURANCE	513	513	404	407	404
100-1535-51.2200	SOCIAL SECURITY (FICA) CO	27,826	27,826	30,500	21,175	30,900
100-1535-51.2400	RETIREMENT CONTRIBUTIONS	32,977	32,977	48,935	45,470	56,649
SUBTOTAL: PERSONAL SERVICES		505,969	495,962	572,363	397,859	566,923
100-1535-52.1200	EAP SERVICES	210	187	250	202	300
100-1535-52.1302	TECHNOLOGY MAINTENANCE AND SUPPORT	21,900	21,894	25,000	11,541	13,500
100-1535-52.1309	FINANCIAL SOFTWARE MAINTENANCE	13,789	12,569	13,789	10,916	15,282
100-1535-52.1311	TIMEKEEPING SOFTWARE MAINTENANCE	526	514	642	626	725
100-1535-52.2201	EQUIPMENT REPAIRS/MAINT	4,342	4,342	2,700	3,903	3,500
100-1535-52.2203	EQUIPMENT MAINTENANCE	153	152	1,850	1,730	3,000
100-1535-52.2321	LEASED EQUPMENT	2,324	987	666	3,057	4,100
100-1535-52.2322	LEASED VEHICLES	34,296	16,367	36,350	27,584	34,800
100-1535-52.3101	FIRE/CASUALTY INSURANCE	4,118	3,439	4,725	4,516	7,088
100-1535-52.3102	LIABILITY INSURANCE	12,893	10,864	14,926	17,225	17,165
100-1535-52.3201	TELEPHONE	273	145	252	189	300
100-1535-52.3202	INTERNET SERVICES	3,239	3,239	2,923	2,184	3,000
100-1535-52.3203	POSTAGE	83,131	83,130	80,000	68,195	92,000
100-1535-52.3400	PRINTING AND BINDING	28,280	28,278	31,000	23,485	32,000
100-1535-52.3700	EDUCATION AND TRAINING/TRAVEL	3,460	3,458	12,500	6,048	11,200
100-1535-52.3851	CONTRACTED SERVICES	2,060	2,058	3,000	154	1,000
SUBTOTAL: PURCHASED/ CONTRACTED SERVICES		214,994	191,623	230,573	181,555	238,960
100-1535-53.1101	DIST SYS/ GEN SUPPLIES	5,416	5,415	5,752	3,765	6,000
100-1535-53.1230	EV FUELING EXPENSE	109	109	316	371	-
100-1535-53.1250	OIL	100	83	100	64	100
100-1535-53.1270	GAS	9,272	8,799	10,000	5,487	7,500
100-1535-53.1300	FOOD	150	12	150	196	150
100-1535-53.1601	SMALL EQUIPMENT	7,290	7,284	3,000	2,494	11,600
100-1535-53.1701	UNIFORMS	3,703	3,702	5,050	2,829	5,000
SUBTOTAL: SUPPLIES		26,040	25,404	24,368	15,206	30,350
100-1535-55.2001	WORKERS COMPENSATION INS	3,527	3,527	4,118	3,089	6,177
100-1535-57.4000	BAD DEBTS	580	580	-	-	-
100-1535-58.3001	CREDIT CARD PROCESSING FEES	400,000	394,422	350,000	208,017	40,000
SUBTOTAL: OTHER		404,107	398,529	354,118	211,106	46,177
TOTAL - UB/MR OPERATIONS		**1,151,110**	**1,111,518**	**1,181,422**	**805,726**	**882,410**

OPERATING DOLLAR INCREASE/(DECREASE)	(299,012)
PERCENT CHANGE	-25.31%

GENERAL FUND EXPENDITURES
UTILITY BILLING/ METER READING

Fund 350 - CAPITAL PROJECTS FUND						
350-1535-54.2100	MACHINERY & EQUIPMENT	-	23,923	-	-	-
350-1535-54.2400	COMPUTERS	-	-	-	7,490	-
TOTAL - UB/MR CAPITAL		**-**	**23,923**	**-**	**7,490**	**-**

GENERAL FUND EXPENDITURES
INFORMATION TECHNOLOGY

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY @ 03/31/25	2025-26 CITY MGR BUDGET
DEPT 1536 - INFORMATION TECHNOLOGY						
100-1536-51.1101	REGULAR EMPLOYEES WAGES	265,436	215,832	348,000	245,982	372,182
100-1536-51.1105	PHONE ALLOCATIONS	3,643	3,642	3,600	3,225	3,600
100-1536-51.1300	OVERTIME/ADDITIONAL HOURS	28,913	28,912	15,000	10,141	16,140
100-1536-51.1401	EMPS ANNUAL COMPENSATION	4,652	4,651	5,034	4,989	5,185
100-1536-51.2101	MEDICAL INSURANCE	32,885	32,787	71,400	30,151	58,500
100-1536-51.2102	DENTAL INSURANCE	2,034	1,898	2,095	1,741	2,034
100-1536-51.2103	LIFE INSURANCE	349	270	359	315	349
100-1536-51.2104	MED/DEN/LIFE INS WASH ACC	-	-	-	94	-
100-1536-51.2105	LONG TERM DISABILITY INSURANCE	768	654	791	588	791
100-1536-51.2106	VISION INSURANCE	272	188	280	202	280
100-1536-51.2200	SOCIAL SECURITY (FICA) CO	23,000	18,941	27,300	19,669	30,400
100-1536-51.2400	RETIREMENT CONTRIBUTIONS	44,846	44,845	69,360	57,194	84,036
SUBTOTAL: PERSONAL SERVICES		406,798	352,620	543,219	374,291	573,497
100-1536-52.1200	EAP SERVICES	105	93	145	101	200
100-1536-52.1202	LEGAL FEES	500	257	770	770	1,000
100-1536-52.1302	TECHNOLOGY MAINTENANCE AND SUPPORT	138,876	138,875	144,250	119,394	194,220
100-1536-52.1309	FINANCIAL SOFTWARE MAINTENANCE	631	217	631	188	263
100-1536-52.1311	TIMEKEEPING SOFTWARE MAINTENANCE	264	257	322	315	364
100-1536-52.2202	BUILDING REPAIRS/MAINT	-	-	10,000	834	1,000
100-1536-52.2203	EQUIPMENT MAINTENANCE	1,228	1,227	1,100	750	1,100
100-1536-52.2321	LEASED EQUPMENT	-	-	-	14	500
100-1536-52.2322	LEASED VEHICLES	19,243	17,752	14,810	11,104	19,690
100-1536-52.3101	FIRE/CASUALTY INSURANCE	1,854	547	752	719	1,128
100-1536-52.3102	LIABILITY INSURANCE	72,775	72,775	103,951	39,652	119,544
100-1536-52.3201	TELEPHONE	1,151	1,103	1,532	1,226	1,700
100-1536-52.3202	INTERNET SERVICES	3,300	3,299	2,875	2,294	3,100
100-1536-52.3203	POSTAGE	50	-	210	92	125
100-1536-52.3302	ADVERTISING-LEGALS	50	-	50	-	50
100-1536-52.3400	PRINTING AND BINDING	50	-	50	-	50
100-1536-52.3601	ASSOCIATION DUES & MISC	180	180	100	100	100
100-1536-52.3700	EDUCATION AND TRAINING/TRAVEL	22,875	22,187	19,600	14,234	28,000
100-1536-52.3851	CONTRACTED SERVICES	5,433	141	164,900	23,622	142,800
100-1536-52.3901	PAYING AGENTS FEE	7	6	39	43	-
SUBTOTAL: PURCHASED/ CONTRACTED SERVICES		268,572	258,916	466,087	215,452	514,934
100-1536-53.1101	DIST SYS/ GEN SUPPLIES	2,000	1,542	6,000	3,414	5,000
100-1536-53.1250	OIL	40	29	100	-	50
100-1536-53.1270	GAS	960	960	500	367	500
100-1536-53.1300	FOOD	125	115	250	58	250
100-1536-53.1400	BOOKS & PERIODICALS	750	-	-	-	-
100-1536-53.1601	SMALL EQUIPMENT	15,332	15,331	77,141	35,860	32,500
100-1536-53.1701	UNIFORMS	1,200	672	1,200	52	1,200
SUBTOTAL: SUPPLIES		20,407	18,649	85,191	39,751	39,500
100-1536-55.2001	WORKERS COMPENSATION INS	1,764	1,763	2,353	1,765	3,530
SUBTOTAL: OTHER		1,764	1,763	2,353	1,765	3,530
TOTAL: IT OPERATIONS		**697,541**	**631,948**	**1,096,850**	**631,259**	**1,131,461**

OPERATING DOLLAR INCREASE/ (DECREASE)	34,611
PERCENT CHANGE	3.16%

Fund 350 - CAPITAL PROJECTS FUND

350-1536-54.2100	MACHINERY & EQUIPMENT	305,100	172,714	92,000	10,125	
	Two Host Servers for VMWare Virtual environment - Purchase in FY25 $24k					
	Fusus Camera System for 911, CPD and Other City Departments					150,000
	Dell PowerStore 500T					79,000
TOTAL: IT CAPITAL		**305,100**	**172,714**	**92,000**	**10,125**	**229,000**

GENERAL FUND EXPENDITURES
HUMAN RESOURCES

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY @ 03/31/25	2025-26 COUNCIL REVISED
DEPT 1540 - HUMAN RESOURCES						
100-1540-51.1101	REGULAR EMPLOYEES WAGES	449,765	429,564	463,304	303,400	478,030
100-1540-51.1105	PHONE ALLOCATIONS	5,160	5,160	5,100	3,612	5,100
100-1540-51.1300	OVERTIME/ADDITIONAL HOURS	1,241	1,240	1,332	842	996
100-1540-51.1401	EMPS ANNUAL COMPENSATION	6,188	5,987	6,745	6,763	6,947
100-1540-51.2101	MEDICAL INSURANCE	239,323	239,322	263,000	(20,753)	250,400
100-1540-51.2102	DENTAL INSURANCE	4,535	3,574	4,671	2,466	4,535
100-1540-51.2103	LIFE INSURANCE	581	539	598	405	581
100-1540-51.2104	MED/DEN/LIFE INS WASH ACC	-	(149)	-	(468)	-
100-1540-51.2105	LONG TERM DISABILITY INSURANCE	1,064	1,063	1,024	861	1,024
100-1540-51.2106	VISION INSURANCE	753	607	776	415	776
100-1540-51.2200	SOCIAL SECURITY (FICA) CO	36,000	32,888	36,500	22,402	37,600
100-1540-51.2400	RETIREMENT CONTRIBUTIONS	49,096	49,095	68,042	59,169	74,091
100-1540-51.2500	TUITION REIMBURSEMENTS	40,000	5,168	40,000	25,400	35,000
100-1540-51.2601	UNEMPLOYMENT CHARGES	-	-	-	730	15,000
100-1540-51.2901	EMPLOYEE INCENTIVE PROGRA	15,600	15,597	26,000	16,284	36,000
SUBTOTAL: PERSONAL SERVICES		849,306	789,655	917,092	421,528	946,080
100-1540-52.1200	EAP SERVICES	175	155	180	168	200
100-1540-52.1202	LEGAL FEES	4,060	4,058	9,000	22,122	25,000
100-1540-52.1302	TECHNOLOGY MAINTENANCE AND SUPPORT	-	-	6,500	(468)	-
100-1540-52.1309	FINANCIAL SOFTWARE MAINTENANCE	294	267	294	232	325
100-1540-52.1311	TIMEKEEPING SOFTWARE MAINTENANCE	439	428	536	522	606
100-1540-52.2201	EQUIPMENT REPAIRS/MAINT	260	260	-	-	-
100-1540-52.2321	LEASED EQUPMENT	2,141	2,141	2,200	2,842	3,800
100-1540-52.3001	SERVICE AWARDS	7,350	7,346	10,000	1,500	15,000
100-1540-52.3101	FIRE/CASUALTY INSURANCE	864	860	1,181	1,129	1,772
100-1540-52.3102	LIABILITY INSURANCE	7,035	7,034	9,663	9,411	11,112
100-1540-52.3201	TELEPHONE	4,201	4,186	3,800	1,362	900
100-1540-52.3202	INTERNET SERVICES	575	565	600	409	600
100-1540-52.3203	POSTAGE	363	363	-	150	300
100-1540-52.3301	ADVERTISING	7,725	7,725	4,500	3,420	6,000
100-1540-52.3302	ADVERTISING-LEGALS	90	90	-	-	-
100-1540-52.3400	PRINTING AND BINDING	2,076	2,076	2,250	1,306	3,000
100-1540-52.3601	ASSOCIATION DUES & MISC	800	610	3,000	1,607	3,000
100-1540-52.3700	EDUCATION AND TRAINING/TRAVEL	33,024	22,273	39,000	13,038	50,000
100-1540-52.3851	CONTRACTED SERVICES	15,000	8,628	25,000	51,224	150,500
SUBTOTAL: PURCHASED/ CONTRACTED SERVICES		86,472	69,065	117,704	109,974	272,115
100-1540-53.1101	DIST SYS/ GEN SUPPLIES	1,900	1,896	5,000	488	3,000
100-1540-53.1300	FOOD	10,950	10,949	10,000	4,676	16,500
100-1540-53.1400	BOOKS & PERIODICALS	1,000	110	1,000	-	500
100-1540-53.1601	SMALL EQUIPMENT	5,000	4,080	3,500	-	9,100
100-1540-53.1701	UNIFORMS	800	676	800	-	800
SUBTOTAL: SUPPLIES		19,650	17,711	20,300	5,164	29,900
100-1540-55.2001	WORKERS COMPENSATION INS	2,945	2,945	2,941	2,206	4,412
100-1540-57.4000	BAD DEBTS	-	22,050	-	-	-
100-1540-57.6001	MISCELLANEOUS EXPENSE	1,971	1,971	-	778	-
100-1540-57.6003	MISC RETIREMENT EXPENSE	1,500	1,368	3,000	1,145	3,000
SUBTOTAL: OTHER		6,416	28,334	5,941	4,129	7,412
TOTAL: HUMAN RESOURCES OPERATIONS		**961,844**	**904,765**	**1,061,037**	**540,795**	**1,255,507**

OPERATING DOLLAR INCREASE/ (DECREASE)	194,470
PERCENT CHANGE	18.33%

GENERAL FUND EXPENDITURES
SAFETY RISK

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY @ 03/31/25	2025-26 CITY MGR BUDGET
DEPT 1555 - SAFETY RISK						
100-1555-51.1101	REGULAR EMPLOYEES WAGES	126,915	110,019	134,000	90,385	137,163
100-1555-51.1105	PHONE ALLOCATIONS	2,100	1,612	1,800	1,275	2,100
100-1555-51.1300	OVERTIME/ADDITIONAL HOURS	512	213	218	175	270
100-1555-51.1401	EMPS ANNUAL COMPENSATION	1,711	1,198	1,244	1,234	1,281
100-1555-51.2101	MEDICAL INSURANCE	22,773	22,773	28,700	19,585	33,000
100-1555-51.2102	DENTAL INSURANCE	1,936	1,041	1,994	812	1,936
100-1555-51.2103	LIFE INSURANCE	247	191	254	162	247
100-1555-51.2105	LONG TERM DISABILITY INSURANCE	335	312	345	268	345
100-1555-51.2106	VISION INSURANCE	330	141	340	121	340
100-1555-51.2200	SOCIAL SECURITY (FICA) CO	11,000	8,380	10,600	6,870	10,800
100-1555-51.2400	RETIREMENT CONTRIBUTIONS	10,498	10,497	13,184	13,592	11,238
SUBTOTAL: PERSONAL SERVICES		178,357	156,377	192,679	134,479	198,720
100-1555-52.1200	EAP SERVICES	570	62	75	67	100
100-1555-52.1202	LEGAL FEES	500	165	500	28	750
100-1555-52.1206	DRUG TESTS	2,000	176	2,000	442	2,000
100-1555-52.1309	FINANCIAL SOFTWARE MAINTENANCE	176	160	176	139	195
100-1555-52.1311	TIMEKEEPING SOFTWARE MAINTENANCE	196	191	239	232	270
100-1555-52.2201	EQUIPMENT REPAIRS/MAINT	1,000	738	792	-	-
100-1555-52.2202	BUILDING REPAIRS/MAINT	-	-	-	189	-
100-1555-52.2203	EQUIPMENT MAINTENANCE	789	789	970	722	1,500
100-1555-52.2321	LEASED EQUPMENT	500	-	500	36	500
100-1555-52.2322	LEASED VEHICLES	10,450	10,450	9,000	6,720	9,000
100-1555-52.3101	FIRE/CASUALTY INSURANCE	969	313	430	411	645
100-1555-52.3102	LIABILITY INSURANCE	2,502	2,501	3,436	3,399	3,951
100-1555-52.3201	TELEPHONE	106	105	231	189	300
100-1555-52.3202	INTERNET SERVICES	1,000	354	375	258	400
100-1555-52.3400	PRINTING AND BINDING	75	59	-	-	500
100-1555-52.3601	ASSOCIATION DUES & MISC	2,000	1,589	2,500	1,684	2,500
100-1555-52.3700	EDUCATION AND TRAINING/TRAVEL	2,750	2,140	10,000	1,538	15,000
100-1555-52.3851	CONTRACTED SERVICES	2,351	306	15,000	13,924	25,000
SUBTOTAL: PURCHASED/ CONTRACTED SERVICES		27,934	20,098	46,224	29,978	62,611
100-1555-53.1101	DIST SYS/ GEN SUPPLIES	2,000	1,463	2,000	841	2,000
100-1555-53.1110	SAFETY SUPPLIES	24,482	24,482	20,000	9,661	20,000
100-1555-53.1270	GAS	1,500	891	1,500	700	1,200
100-1555-53.1300	FOOD	3,000	1,641	3,000	69	2,500
100-1555-53.1400	BOOKS & PERIODICALS	100	-	100	121	200
100-1555-53.1601	SMALL EQUIPMENT	1,750	373	2,000	788	2,000
100-1555-53.1701	UNIFORMS	400	135	400	-	400
SUBTOTAL: SUPPLIES		33,232	28,985	29,000	12,180	28,300
100-1555-55.2001	WORKERS COMPENSATION INS	1,182	1,181	1,176	882	1,764
SUBTOTAL: OTHER		1,182	1,181	1,176	882	1,764
TOTAL: SAFETY RISK OPERATIONS		**240,705**	**206,641**	**269,079**	**177,519**	**291,395**

OPERATING DOLLAR INCREASE/ (DECREASE)	22,316
PERCENT CHANGE	8.29%

REVISED 6/5/2025

GENERAL FUND EXPENDITURES
FACILITIES MAINTENANCE

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY @ 03/31/25	2025-26 COUNCIL REVISED
DEPT 1565: FACILITIES MAINTENANCE						
100-1565-51.1101	REGULAR EMPLOYEES WAGES	286,284	286,283	295,000	199,021	310,442
100-1565-51.1105	PHONE ALLOCATIONS	3,946	3,946	3,900	2,472	3,900
100-1565-51.1300	OVERTIME/ADDITIONAL HOURS	1,434	1,434	1,500	1,976	3,836
100-1565-51.1401	EMPS ANNUAL COMPENSATION	4,365	4,365	4,696	4,294	4,837
100-1565-51.2101	MEDICAL INSURANCE	99,466	99,465	109,900	86,377	144,300
100-1565-51.2102	DENTAL INSURANCE	3,868	3,862	4,190	3,098	4,068
100-1565-51.2103	LIFE INSURANCE	591	525	609	391	591
100-1565-51.2104	MED/DEN/LIFE INS WASH ACC	1,089	1,089	-	-	-
100-1565-51.2105	LONG TERM DISABILITY INSURANCE	847	778	729	530	729
100-1565-51.2106	VISION INSURANCE	632	613	651	511	651
100-1565-51.2200	SOCIAL SECURITY (FICA) CO	20,754	20,754	23,400	14,265	24,300
100-1565-51.2400	RETIREMENT CONTRIBUTIONS	37,516	37,515	57,289	48,272	64,485
SUBTOTAL: PERSONAL SERVICES		460,792	460,629	501,864	361,207	562,139
100-1565-52.1200	EAP SERVICES	175	125	180	135	200
100-1565-52.1309	FINANCIAL SOFTWARE MAINTENANCE	355	324	355	281	393
100-1565-52.1311	TIMEKEEPING SOFTWARE MAINTENANCE	351	343	428	418	484
100-1565-52.2201	EQUIPMENT REPAIRS/MAINT	1,197	1,197	2,950	3,027	2,500
100-1565-52.2202	BUILDING REPAIRS/MAINT	50,799	50,798	45,000	44,511	67,000
100-1565-52.2203	EQUIPMENT MAINTENANCE	900	806	2,510	642	2,510
100-1565-52.2322	LEASED VEHICLES	10,114	2,854,117	34,940	7,009	42,600
100-1565-52.3101	FIRE/CASUALTY INSURANCE	1,091	938	1,289	1,232	1,934
100-1565-52.3102	LIABILITY INSURANCE	8,520	8,519	11,704	11,435	13,460
100-1565-52.3201	TELEPHONE	1,867	1,803	1,372	427	300
100-1565-52.3202	INTERNET SERVICES	705	704	749	510	700
100-1565-52.3203	POSTAGE	-	-	40	21	-
100-1565-52.3301	ADVERTISING	-	-	100	-	100
100-1565-52.3400	PRINTING AND BINDING	-	-	150	-	150
100-1565-52.3700	EDUCATION AND TRAINING/TRAVEL	-	-	2,500	-	2,500
100-1565-52.3851	CONTRACTED SERVICES	90,759	90,759	90,000	67,321	90,000
SUBTOTAL: PURCHASED/ CONTRACTED SERVICES		166,833	3,010,433	194,267	136,969	224,831
100-1565-53.1101	DIST SYS/ GEN SUPPLIES	7,829	7,829	11,600	9,692	11,600
100-1565-53.1250	OIL	75	74	90	92	90
100-1565-53.1270	GAS	2,797	2,797	3,500	2,241	3,500
100-1565-53.1300	FOOD	100	28	300	39	300
100-1565-53.1601	SMALL EQUIPMENT	2,500	2,490	4,000	3,986	4,000
100-1565-53.1701	UNIFORMS	2,715	2,714	3,000	1,995	3,000
SUBTOTAL: SUPPLIES		16,016	15,932	22,490	18,045	22,490
100-1565-55.2001	WORKERS COMPENSATION INS	2,354	2,354	2,941	2,206	4,412
SUBTOTAL: OTHER		2,354	2,354	2,941	2,206	4,412
TOTAL: FACILITIES MAINTENANCE OPERATIONS		**645,995**	**3,489,348**	**721,562**	**518,427**	**813,872**

OPERATING DOLLAR INCREASE/ (DECREASE)	92,310
PERCENT CHANGE	12.79%

GENERAL FUND EXPENDITURES
TELECOMMUNICATIONS

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY @ 03/31/25	2025-26 COUNCIL REVISED
DEPT 1571 - TELECOMMUNICATIONS						
100-1571-51.1101	REGULAR EMPLOYEES WAGES	-	2,682	87,568	62,308	154,179
100-1571-51.1105	PHONE ALLOCATIONS	-	50	1,200	850	2,400
100-1571-51.1300	OVERTIME/ADDITIONAL HOURS	-	4	-	589	1,000
100-1571-51.1401	EMPS ANNUAL COMPENSATION	-	-	1,600	842	1,648
100-1571-51.2101	MEDICAL INSURANCE	-	2,068	28,000	20,570	70,177
100-1571-51.2102	DENTAL INSURANCE	-	41	1,000	691	2,200
100-1571-51.2103	LIFE INSURANCE	-	-	110	81	500
100-1571-51.2104	MED/DEN/LIFE INS WASH ACC	-	-	-	(188)	-
100-1571-51.2105	LONG TERM DISABILITY INSURANCE	-	11	230	183	460
100-1571-51.2106	VISION INSURANCE	-	8	200	127	400
100-1571-51.2200	SOCIAL SECURITY (FICA) CO	-	119	7,000	4,209	12,190
100-1571-51.2400	RETIREMENT CONTRIBUTIONS	-	237	8,250	6,507	8,117
SUBTOTAL: PERSONAL SERVICES		-	5,220	135,158	96,769	253,271
100-1571-52.1200	EAP SERVICES	-	-	-	35	100
100-1571-52.1202	LEGAL FEES	-	-	-	743	1,000
100-1571-52.1302	TECHNOLOGY MAINTENANCE AND SUPPORT	-	-	-	12,576	-
100-1571-52.1309	FINANCIAL SOFTWARE MAINTENANCE	-	103	-	652	913
100-1571-52.1311	TIMEKEEPING SOFTWARE MAINTENANCE	-	-	-	-	242
100-1571-52.2201	EQUIPMENT REPAIRS/MAINT	-	-	1,000	-	1,000
100-1571-52.2202	BUILDING REPAIRS/MAINT	-	-	2,500	12	2,500
100-1571-52.2203	EQUIPMENT MAINTENANCE	-	-	750	722	750
100-1571-52.2322	LEASED VEHICLES	-	-	-	5,517	7,500
100-1571-52.3101	FIRE/CASUALTY INSURANCE	-	-	2,000	215	3,000
100-1571-52.3102	LIABILITY INSURANCE	-	-	4,000	1,939	4,600
100-1571-52.3201	TELEPHONE	-	-	1,000	3,467	6,100
100-1571-52.3202	INTERNET SERVICES	-	-	200	1,236	1,700
100-1571-52.3203	POSTAGE	-	-	50	54	50
100-1571-52.3301	ADVERTISING	-	-	100	-	100
100-1571-52.3303	MARKETING	-	-	100	-	100
100-1571-52.3400	PRINTING AND BINDING	-	-	50	-	50
100-1571-52.3601	ASSOCIATION DUES & MISC	-	-	3,000	1,500	3,000
100-1571-52.3700	EDUCATION AND TRAINING/TRAVEL	-	-	4,500	3,300	6,000
100-1571-52.3851	CONTRACTED SERVICES	-	1,124	62,150	18,062	77,100
SUBTOTAL: PURCHASED/ CONTRACTED SERVICES		-	1,227	81,400	50,030	115,805
100-1571-53.1101	DIST SYS/ GEN SUPPLIES	-	-	64,100	32,336	14,075
100-1571-53.1105	SUPPLIES & MATERIALS	-	-	10,000	6,697	1,800
100-1571-53.1250	OIL	-	-	100	-	200
100-1571-53.1270	GAS	-	-	250	198	300
100-1571-53.1280	DIESEL FUEL	-	-	250	99	250
100-1571-53.1300	FOOD	-	-	-	-	100
100-1571-53.1601	SMALL EQUIPMENT	-	-	7,850	9,284	-
100-1571-53.1603	LIGHT TOOLS & RELATED	-	-	-	179	-
100-1571-53.1701	UNIFORMS	-	-	400	-	800
SUBTOTAL: SUPPLIES		-	-	82,950	48,793	17,525
100-1571-54.1400	INFRASTRUCTURE	-	-	-	18,664	
	Fiber Cabinets					10,000
	Field Rectifiers					5,000
	24x36x24 Hand Holes					2,800

	Armoored Fiber					18,500
	FTTX Fiber Enclosure					1,250
	Fiber Splitters					1,120
	Snowshoes					1,920
	Cabinet Splitters					840
	1.25" Conduit					13,000
100-1571-54.2400	COMPUTERS	-	-	-	-	
	PC					2,500
SUBTOTAL: CAPITAL		-	-	-	18,664	56,930
100-1571-55.2001	WORKERS COMPENSATION INS	-	-	-	-	2,641
100-1571-58.3001	BANK SERVICE CHARGES	-	-	-	329	450
SUBTOTAL: OTHER		-	-	-	329	3,091
TOTAL: TELECOMMUNICATIONS		**-**	**6,447**	**299,508**	**214,585**	**446,622**
		OPERATING DOLLAR INCREASE/(DECRASE)				147,114
					PERCENT CHANGE	49.12%

Fund 350 - CAPITAL PROJECTS FUND

350-1571-54.1400	INFRASTRUCTURE	-	-	-	111,536	
	Williams Yard to Welcome Center					54,000
	Usher St to Clark St					5,000
	Taylor Street to 911 Prime Hwy 36					62,000
	Washington (Carrol to Flat Shoals)					34,000
	Tuner Lake (Gas Station @ Brown Bridge)					5,200
350-1571-54.1500-(	N/D: ARCHER	-	-	-	2,900	-
TOTAL TELECOMMUNICATIONS CAPITAL		**-**	**-**	**-**	**114,436**	**160,200**

GENERAL FUND EXPENDITURES
MARKETING COMMUNICATIONS

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY @ 03/31/25	2025-26 CITY MGR BUDGET
DEPT 1572 - MARKETING COMMUNICATIONS						
100-1572-51.1101	REGULAR EMPLOYEES WAGES	531,895	477,898	536,000	375,405	545,467
100-1572-51.1105	PHONE ALLOCATIONS	6,200	4,726	6,300	4,462	5,400
100-1572-51.1300	OVERTIME/ADDITIONAL HOURS	2,089	2,088	-	898	2,000
100-1572-51.1401	EMPS ANNUAL COMPENSATION	7,821	7,820	7,713	7,624	7,944
100-1572-51.2101	MEDICAL INSURANCE	76,771	76,283	85,600	60,180	101,100
100-1572-51.2102	DENTAL INSURANCE	4,825	4,824	4,267	3,475	4,143
100-1572-51.2103	LIFE INSURANCE	697	604	718	565	697
100-1572-51.2104	MED/DEN/LIFE INS WASH ACC	2,800	2,557	-	38	-
100-1572-51.2105	LONG TERM DISABILITY INSURANCE	1,330	1,288	1,370	969	1,370
100-1572-51.2106	VISION INSURANCE	795	794	727	582	727
100-1572-51.2200	SOCIAL SECURITY (FICA) CO	41,916	35,295	42,100	27,675	42,900
100-1572-51.2400	RETIREMENT CONTRIBUTIONS	61,634	59,910	109,327	91,367	120,907
SUBTOTAL: PERSONAL SERVICES		738,773	674,087	794,122	573,240	832,655
100-1572-52.1200	EAP SERVICES	220	218	250	235	300
100-1572-52.1202	LEGAL FEES	2,500	1,481	4,000	1,430	4,000
100-1572-52.1309	FINANCIAL SOFTWARE MAINTENANCE	557	-	557	-	550
100-1572-52.1311	TIMEKEEPING SOFTWARE MAINTENANCE	614	600	749	730	846
100-1572-52.2201	EQUIPMENT REPAIRS/MAINT	1,565	1,565	1,598	124	3,000
100-1572-52.2202	BUILDING REPAIRS/MAINT	6,869	6,671	10,000	8,358	10,000
100-1572-52.2203	EQUIPMENT MAINTENANCE	880	880	880	660	1,000
100-1572-52.2321	LEASED EQUPMENT	3,047	3,047	2,920	3,003	4,250
100-1572-52.2322	LEASED VEHICLES	13,831	31,148	12,450	3,083	22,065
100-1572-52.3101	FIRE/CASUALTY INSURANCE	4,269	1,251	1,815	1,940	2,723
100-1572-52.3102	LIABILITY INSURANCE	12,037	12,036	17,409	19,203	20,020
100-1572-52.3201	TELEPHONE	600	351	702	527	800
100-1572-52.3202	INTERNET SERVICES	150	-	300	191	300
100-1572-52.3203	POSTAGE	250	-	250	-	250
100-1572-52.3301	ADVERTISING	3,056	3,056	2,000	1,380	2,000
100-1572-52.3302	ADVERTISING-LEGALS	30	30	-	-	-
100-1572-52.3303	MARKETING	6,000	5,480	15,000	1,983	15,000
100-1572-52.3400	PRINTING AND BINDING	1,500	301	1,500	575	1,500
100-1572-52.3601	ASSOCIATION DUES & MISC	1,000	346	1,000	120	1,000
100-1572-52.3700	EDUCATION AND TRAINING/TRAVEL	4,000	3,964	6,275	4,745	7,500
100-1572-52.3851	CONTRACTED SERVICES	330,223	329,822	442,000	306,248	497,500
SUBTOTAL: PURCHASD/ CONTRACTED SERVICES		393,198	402,247	521,655	354,535	594,604
100-1572-53.1101	DIST SYS/ GEN SUPPLIES	6,000	3,376	6,500	1,946	6,500
100-1572-53.1201	UTILITIES	23,534	23,534	20,000	14,419	20,000
100-1572-53.1250	OIL	-	-	50	19	-
100-1572-53.1270	GAS	-	-	-	-	1,000
100-1572-53.1300	FOOD	1,000	497	1,000	16	1,000
100-1572-53.1601	SMALL EQUIPMENT	-	-	3,000	8,086	3,000
100-1572-53.1701	UNIFORMS	1,434	-	1,000	-	1,000
SUBTOTAL: SUPPLIES		31,968	27,407	31,550	24,486	32,500
100-1572-55.2001	WORKERS COMPENSATION INS	4,118	4,117	4,118	3,089	6,177
SUBTOTAL: OTHER		4,118	4,117	4,118	3,089	6,177
TOTAL: MARKETING COMMUNICATIONS OPERATIONS		**1,168,057**	**1,107,858**	**1,351,445**	**955,350**	**1,465,936**

GENERAL FUND EXPENDITURES
MARKETING COMMUNICATIONS

OPERATING DOLLAR INCREASE/(DECREASE)	114,491
PERCENT CHANGE	8.47%

GENERAL FUND EXPENDITURES
CUSTOMER SERVICE

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY @ 03/31/25	2025-26 CITY MGR BUDGET
DEPT 1590 - CUSTOMER SERVICE						
100-1590-51.1101	REGULAR EMPLOYEES WAGES	422,649	383,004	387,000	201,383	362,448
100-1590-51.1105	PHONE ALLOCATIONS	2,400	1,567	1,500	1,062	2,400
100-1590-51.1300	OVERTIME/ADDITIONAL HOURS	8,136	8,136	6,809	6,412	10,064
100-1590-51.1401	EMPS ANNUAL COMPENSATION	5,556	5,556	4,966	3,188	5,115
100-1590-51.2101	MEDICAL INSURANCE	72,176	72,176	95,300	48,631	113,100
100-1590-51.2102	DENTAL INSURANCE	4,269	4,269	4,459	2,157	4,329
100-1590-51.2103	LIFE INSURANCE	954	783	983	419	954
100-1590-51.2104	MED/DEN/LIFE INS WASH ACC	-	(102)	-	-	-
100-1590-51.2105	LONG TERM DISABILITY INSURANCE	1,032	1,032	746	471	746
100-1590-51.2106	VISION INSURANCE	696	594	717	330	717
100-1590-51.2107	LEGAL INSURANCE	252	-	-	-	-
100-1590-51.2200	SOCIAL SECURITY (FICA) CO	30,918	29,074	31,500	15,331	29,100
100-1590-51.2400	RETIREMENT CONTRIBUTIONS	46,246	46,246	61,481	50,313	76,628
SUBTOTAL: PERSONAL SERVICES		595,284	552,335	595,461	329,697	605,601
100-1590-52.1200	EAP SERVICES	280	249	250	268	300
100-1590-52.1202	LEGAL FEES	62	61	248	303	-
100-1590-52.1309	FINANCIAL SOFTWARE MAINTENANCE	649	590	649	513	718
100-1590-52.1311	TIMEKEEPING SOFTWARE MAINTENANCE	688	683	853	830	964
100-1590-52.2321	LEASED EQUPMENT	301	300	2,300	3,089	4,200
100-1590-52.3101	FIRE/CASUALTY INSURANCE	5,003	5,002	6,873	6,569	10,310
100-1590-52.3102	LIABILITY INSURANCE	15,476	15,475	21,261	21,036	24,450
100-1590-52.3201	TELEPHONE	1,446	1,445	2,050	1,862	2,500
100-1590-52.3202	INTERNET SERVICES	1,643	1,643	1,697	1,282	1,800
100-1590-52.3203	POSTAGE	923	922	887	403	1,000
100-1590-52.3301	ADVERTISING	30	30	-	-	-
100-1590-52.3400	PRINTING AND BINDING	484	484	1,250	555	1,000
100-1590-52.3601	ASSOCIATION DUES & MISC	200	150	200	-	200
100-1590-52.3700	EDUCATION AND TRAINING/TRAVEL	9,000	4,831	5,918	369	8,500
100-1590-52.3851	CONTRACTED SERVICES	11,648	11,647	10,880	69,052	12,500
SUBTOTAL: PURCHASED/ CONTRACTED SERVICES		47,833	43,512	55,316	106,131	68,442
100-1590-53.1101	DIST SYS/ GEN SUPPLIES	9,975	9,207	12,000	7,357	10,000
100-1590-53.1300	FOOD	250	183	315	297	250
100-1590-53.1601	SMALL EQUIPMENT	3,750	3,738	21,500	15,875	12,500
100-1590-53.1701	UNIFORMS	1,080	-	4,050	-	4,050
SUBTOTAL: SUPPLIES		15,055	13,128	37,865	23,529	26,800
100-1590-55.2001	WORKERS COMPENSATION INS	4,709	4,708	4,118	3,089	6,177
100-1590-58.3002	OVER/SHORT TELLERS	-	(45)	-	(58)	-
SUBTOTAL: OTHER		4,709	4,663	4,118	3,031	6,177
TOTAL: CUSTOMER SERVICE OPERATIONS		**662,881**	**613,638**	**692,760**	**462,388**	**707,020**
					OPERATING DOLLAR INCREASE/ (DECREASE)	14,260
					PERCENT CHANGE	2.06%
Fund 350 - CAPITAL PROJECTS FUND						
350-1590-54.2100	MACHINERY & EQUIPMENT	-	-	60,000	41,228	-
TOTAL: CUSTOMER SERVICE CAPITAL		**-**	**-**	**60,000**	**41,228**	**-**

GENERAL FUND EXPENDITURES
MUNICIPAL COURT

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY @ 03/31/25	2025-26 COUNCIL REVISED
DEPT 2102 - MUNICIPAL COURT						
100-2102-51.1101	REGULAR EMPLOYEES WAGES	265,894	265,837	265,000	184,753	247,151
100-2102-51.1105	PHONE ALLOCATIONS	1,275	1,275	1,260	922	1,260
100-2102-51.1300	OVERTIME/ADDITIONAL HOURS	5,000	3,243	3,348	2,268	4,040
100-2102-51.1401	EMPS ANNUAL COMPENSATION	3,210	3,210	3,436	3,553	3,539
100-2102-51.2101	MEDICAL INSURANCE	104,884	99,042	108,800	72,262	123,600
100-2102-51.2102	DENTAL INSURANCE	4,349	4,135	4,479	2,527	4,349
100-2102-51.2103	LIFE INSURANCE	721	721	617	403	599
100-2102-51.2104	MED/DEN/LIFE INS WASH ACC	54	53	-	-	-
100-2102-51.2105	LONG TERM DISABILITY INSURANCE	789	788	768	508	768
100-2102-51.2106	VISION INSURANCE	787	645	811	427	811
100-2102-51.2200	SOCIAL SECURITY (FICA) CO	19,813	18,655	20,900	12,722	19,100
100-2102-51.2400	RETIREMENT CONTRIBUTIONS	26,153	26,152	38,947	30,272	51,831
SUBTOTAL: PERSONAL SERVICES		432,929	423,756	448,366	310,617	457,048
100-2102-52.1200	EAP SERVICES	140	125	110	135	200
100-2102-52.1202	LEGAL FEES	2,120	2,111	1,500	1,811	2,000
100-2102-52.1302	TECHNOLOGY MAINTENANCE AND SUPPORT	30,584	30,584	31,391	21,267	30,000
100-2102-52.1309	FINANCIAL SOFTWARE MAINTENANCE	294	267	294	232	325
100-2102-52.1311	TIMEKEEPING SOFTWARE MAINTENANCE	351	343	428	418	484
100-2102-52.2202	BUILDING REPAIRS/MAINT	4,200	4,191	2,500	2,106	2,500
100-2102-52.2321	LEASED EQUPMENT	3,018	3,018	5,490	4,674	6,500
100-2102-52.3101	FIRE/CASUALTY INSURANCE	2,350	2,188	3,007	2,874	4,511
100-2102-52.3102	LIABILITY INSURANCE	6,878	6,878	9,448	9,349	10,865
100-2102-52.3201	TELEPHONE	237	236	744	558	800
100-2102-52.3202	INTERNET SERVICES	600	565	600	409	600
100-2102-52.3203	POSTAGE	3,100	3,096	3,300	2,568	3,200
100-2102-52.3301	ADVERTISING	-	-	-	60	-
100-2102-52.3400	PRINTING AND BINDING	361	361	1,050	1,192	1,000
100-2102-52.3601	ASSOCIATION DUES & MISC	300	296	250	-	300
100-2102-52.3603	CRIME LAB FEES	1,182	1,181	1,780	1,233	1,500
100-2102-52.3700	EDUCATION AND TRAINING/TRAVEL	1,275	1,274	3,000	1,780	3,500
100-2102-52.3851	CONTRACTED SERVICES	18,436	18,435	25,000	39,906	47,150
SUBTOTAL: PURCHASED/ CONTRACTED SERVICES		75,426	75,149	89,892	90,572	115,435
100-2102-53.1101	DIST SYS/ GEN SUPPLIES	5,750	5,607	6,500	5,533	7,500
100-2102-53.1201	UTILITIES	12,082	12,081	11,200	8,838	11,500
100-2102-53.1300	FOOD	-	-	200	-	200
100-2102-53.1400	BOOKS & PERIODICALS	-	-	200	-	1,500
100-2102-53.1601	SMALL EQUIPMENT	3,400	3,272	6,500	1,564	3,500
100-2102-53.1701	UNIFORMS	540	231	540	-	450
SUBTOTAL: SUPPLIES		21,772	21,191	25,140	15,935	24,650
100-2102-55.2001	WORKERS COMPENSATION INS	1,863	1,862	1,765	1,324	2,648
100-2102-57.2011	P.O. & PROSECUTOR TNG FND	76,494	76,494	72,000	51,216	67,000
100-2102-57.2012	POAB CONTRIBUTION	93,318	93,318	100,000	64,449	85,000
100-2102-57.2013	DRUG ABUSE TREATMENT FUND	24,869	24,869	18,000	23,262	33,000
100-2102-57.2014	INDIGENT DEFENSE PROGRAM	87,389	87,388	80,000	60,347	78,000
100-2102-57.2015	DRIVER ED & TRAINING FUND	10,516	10,516	3,500	15,375	20,000
100-2102-57.2016	BRAIN/SPINAL INJURY TRUST	11,837	11,837	12,000	7,385	10,500
100-2102-57.2017	D.U.I. VICTIMS ASSISTANCE	42,219	42,219	40,000	30,040	38,500
100-2102-57.2019	NC JAIL-FINES & FORFEIT	93,345	93,345	96,000	60,556	79,000

100-2102-57.2021	GA CRIME VICTIMS EMERG FD	1,794	1,793	1,200	1,362	2,000
100-2102-57.2031	ANIMAL CONTROL CASE EXPENSE	336	336	-	-	-
SUBTOTAL: OTHER		443,980	443,977	424,465	315,316	415,648
TOTAL: MUNICIPAL COURT OPERATIONS		**974,107**	**964,073**	**987,863**	**732,440**	**1,012,781**

OPERATING DOLLAR INCREASE/ (DECRASE)	24,918
PERCENT CHANGE	2.52%

GENERAL FUND EXPENDITURES
POLICE

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY @ 03/31/25	2025-26 COUNCIL REVISED
DEPT 3201 - POLICE						
100-3201-51.1101	REGULAR EMPLOYEES WAGES	4,909,728	4,441,877	5,146,350	3,477,102	5,550,481
100-3201-51.1104	CLOTHING ALLOWANCE	5,646	5,646	5,610	3,569	5,610
100-3201-51.1105	PHONE ALLOCATIONS	33,300	32,594	32,100	24,537	33,300
100-3201-51.1300	OVERTIME/ADDITIONAL HOURS	516,662	516,662	557,105	450,473	600,000
100-3201-51.1401	EMPS ANNUAL COMPENSATION	62,016	60,441	67,597	62,495	69,625
100-3201-51.2101	MEDICAL INSURANCE	971,319	918,456	1,482,280	796,731	1,520,000
100-3201-51.2102	DENTAL INSURANCE	51,912	42,089	53,469	32,709	51,912
100-3201-51.2103	LIFE INSURANCE	8,866	7,486	9,132	5,780	8,866
100-3201-51.2104	MED/DEN/LIFE INS WASH ACC	1,200	(1,427)	-	(108)	-
100-3201-51.2105	LONG TERM DISABILITY INSURANCE	12,321	11,135	12,691	8,262	12,691
100-3201-51.2106	VISION INSURANCE	9,047	6,852	9,318	5,257	9,318
100-3201-51.2107	LEGAL INSURANCE	-	(84)	-	-	-
100-3201-51.2200	SOCIAL SECURITY (FICA) CO	421,800	371,491	444,500	289,118	503,877
100-3201-51.2400	RETIREMENT CONTRIBUTIONS	581,640	581,639	711,565	629,265	848,346
100-3201-51.2900	POAB/FFPF	16,500	14,825	18,600	17,115	27,300
SUBTOTAL: PERSONAL SERVICES		7,601,957	7,009,682	8,550,317	5,802,305	9,241,326
100-3201-52.1200	EAP SERVICES	3,020	2,769	2,525	2,480	2,700
100-3201-52.1202	LEGAL FEES	11,000	4,123	5,000	17,317	5,000
100-3201-52.1205	PHYSICAL EXAMINATIONS	19,370	19,370	13,000	14,340	13,000
100-3201-52.1207	K-9 EXPENSE	5,000	4,113	5,000	2,481	5,000
100-3201-52.1302	TECHNOLOGY MAINTENANCE AND SUPPORT	148,827	146,681	368,405	407,138	398,000
100-3201-52.1309	FINANCIAL SOFTWARE MAINTENANCE	4,479	4,082	4,479	3,545	4,963
100-3201-52.1311	TIMEKEEPING SOFTWARE MAINTENANCE	6,393	6,229	7,799	7,604	8,813
100-3201-52.2140	LAWN CARE	6,500	6,480	6,500	4,860	6,500
100-3201-52.2201	EQUIPMENT REPAIRS/MAINT	150,000	134,249	150,000	100,887	150,000
100-3201-52.2202	BUILDING REPAIRS/MAINT	17,200	17,093	15,000	21,746	25,000
100-3201-52.2203	EQUIPMENT MAINTENANCE	15,000	11,260	15,000	10,597	15,000
100-3201-52.2321	LEASED EQUPMENT	49,258	11,263	55,540	7,235	60,000
100-3201-52.2322	LEASED VEHICLES	980,703	916,959	1,101,740	767,814	1,145,000
100-3201-52.3101	FIRE/CASUALTY INSURANCE	14,069	14,068	19,328	18,476	28,992
100-3201-52.3102	LIABILITY INSURANCE	178,797	178,797	219,928	190,322	252,917
100-3201-52.3104	LAW ENFORCEMENT LIABILITY	71,983	71,983	111,706	94,535	115,200
100-3201-52.3105	PTSD INSURANCE	-	-	-	5,035	10,350
100-3201-52.3201	TELEPHONE	22,975	20,814	19,157	7,246	7,000
100-3201-52.3202	INTERNET SERVICES	90,914	90,914	97,991	59,211	78,700
100-3201-52.3203	POSTAGE	1,600	766	1,600	265	1,600
100-3201-52.3301	ADVERTISING	1,000	870	1,000	360	1,000
100-3201-52.3302	ADVERTISING-LEGALS	500	30	500	-	500
100-3201-52.3400	PRINTING AND BINDING	4,200	4,144	3,500	2,026	3,500
100-3201-52.3601	ASSOCIATION DUES & MISC	5,722	5,712	6,000	5,910	6,000
100-3201-52.3700	EDUCATION AND TRAINING/TRAVEL	45,576	43,601	59,325	19,814	59,325
100-3201-52.3801	PROFESSIONAL LICENSES	445	445	-	1,200	1,200
100-3201-52.3851	CONTRACTED SERVICES	129,639	129,487	150,000	139,004	150,000
100-3201-52.3901	PAYING AGENTS FEE	502	502	-	-	-
SUBTOTAL: PURCHASED/ CONTRACTED SERVICES		1,984,672	1,846,804	2,440,023	1,911,448	2,555,260
100-3201-53.1101	DIST SYS/ GEN SUPPLIES	57,046	57,046	50,000	53,777	50,000
100-3201-53.1201	UTILITIES	39,140	36,217	41,200	26,780	41,200
100-3201-53.1204	STORMWATER UTILITIES	2,610	2,609	1,687	-	1,687
100-3201-53.1250	OIL	4,350	4,046	2,600	3,468	3,000
100-3201-53.1270	GAS	232,061	232,061	215,000	181,845	215,000
100-3201-53.1300	FOOD	1,000	706	1,000	1,038	1,000
100-3201-53.1400	BOOKS & PERIODICALS	250	-	250	-	250

100-3201-53.1601	SMALL EQUIPMENT	213,116	213,116	65,000	80,975	65,000
100-3201-53.1603	LIGHT TOOLS & RELATED	-	-	-	348	-
100-3201-53.1701	UNIFORMS	80,000	79,181	92,780	64,518	95,580
100-3201-53.1702	PERSONAL SAFETY EQUIPMENT	5,000	2,791	35,900	312	35,900
SUBTOTAL: SUPPLIES		634,573	627,773	505,417	413,061	508,617
100-3201-55.2001	WORKERS COMPENSATION INS	43,410	43,213	42,353	31,765	63,530
100-3201-57.1003	VIPER EXPENSES	-	-	-	1,300	-
100-3201-57.2018	PRISONER EXPENSE	86,340	86,340	120,000	22,844	120,000
100-3201-57.4000	BAD DEBTS	536	536	-	-	-
100-3201-57.6000	MISCELLANEOUS	2,534	2,533	-	481	-
100-3201-58.3002	OVER/SHORT TELLERS	-	(41)	-	(6)	-
SUBTOTAL: OTHER		132,820	132,581	162,353	56,384	183,530
TOTAL: POLICE OPERATING		**10,354,022**	**9,616,840**	**11,658,110**	**8,183,198**	**12,488,733**
			OPERATING DOLLAR INCREASE/(DECREASE)			830,623
					PERCENT CHANGE	7.12%

Fund 350 - CAPITAL PROJECTS FUND						
100-3201-54.2100	MACHINERY & EQUIPMENT	654,237	1,286,914	-	-	-
350-3201-54.1200	SITE IMPROVEMENTS	120,000	-	-	120,000	
	Parking Lot Pistol Range (Impact Fees will cover 50%)					50,000
350-3201-54.1300	BUILDINGS AND BUILDING IM	-	-	350,000	34,186	
	Range Septic System					12,000
	Range Water Well					10,000
	Evidence Building Cameras, Keycard Access, Wifi, Fencing					15,000
350-3201-54.2100	MACHINERY & EQUIPMENT	110,000	40,988	85,378	-	
	Ranger Systems Turning Targets (Impact Fees will cover 50%)					112,070
350-3201-54.2400	COMPUTERS	-	115,150	-	-	
	Computer system upgrades, new firewall, upgrade and configuration					63,945
TOTAL: POLICE CAPITAL		230,000	156,138	435,378	154,186	263,015

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY @ 03/31/25	2025-26 COUNCIL REVISED
DEPT 3501 - FIRE						
100-3501-51.1101	REGULAR EMPLOYEES WAGES	4,148,496	3,928,636	4,374,700	2,983,692	4,893,455
100-3501-51.1105	PHONE ALLOCATIONS	17,700	16,793	16,800	12,987	18,900
100-3501-51.1300	OVERTIME/ADDITIONAL HOURS	377,080	334,548	337,500	248,627	350,000
100-3501-51.1401	EMPS ANNUAL COMPENSATION	68,455	68,454	72,350	68,762	74,521
100-3501-51.2101	MEDICAL INSURANCE	1,197,249	1,075,531	1,454,950	843,149	1,421,100
100-3501-51.2102	DENTAL INSURANCE	52,405	44,197	53,977	31,446	52,405
100-3501-51.2103	LIFE INSURANCE	6,577	5,747	6,774	4,595	6,577
100-3501-51.2104	MED/DEN/LIFE INS WASH ACC	2,540	2,233	-	(23)	-
100-3501-51.2105	LONG TERM DISABILITY INSURANCE	10,884	10,883	11,084	7,646	11,084
100-3501-51.2106	VISION INSURANCE	9,118	7,428	9,392	5,253	9,392
100-3501-51.2107	LEGAL INSURANCE	252	-	-	-	-
100-3501-51.2200	SOCIAL SECURITY (FICA) CO	309,776	309,776	367,350	235,195	394,000
100-3501-51.2400	RETIREMENT CONTRIBUTIONS	469,609	469,609	697,195	578,685	791,335
100-3501-51.2500	TUITION REIMBURSEMENTS	5,070	5,070	-	-	-
100-3501-51.2900	POAB/FFPF	15,300	15,075	16,500	11,450	17,400
SUBTOTAL: PERSONAL SERVICES		6,690,511	6,293,980	7,418,572	5,031,464	8,040,169
100-3501-52.1200	EAP SERVICES	1,925	1,712	1,965	1,851	2,100
100-3501-52.1202	LEGAL FEES	165	165	2,000	6,430	2,000
100-3501-52.1205	PHYSICAL EXAMINATIONS	36,062	36,062	20,000	12,911	20,000
100-3501-52.1302	TECHNOLOGY MAINTENANCE AND SUPPORT	25,917	26,838	54,000	28,677	40,100
100-3501-52.1309	FINANCIAL SOFTWARE MAINTENANCE	3,773	3,438	3,773	2,986	4,180
100-3501-52.1311	TIMEKEEPING SOFTWARE MAINTENANCE	4,899	4,784	5,977	5,826	6,754
100-3501-52.2140	LAWN CARE	16,695	16,695	4,500	17,680	25,000
100-3501-52.2201	EQUIPMENT REPAIRS/MAINT	120,238	119,436	86,000	62,292	93,000
100-3501-52.2202	BUILDING REPAIRS/MAINT	44,050	41,150	61,500	28,672	50,500
100-3501-52.2203	EQUIPMENT MAINTENANCE	3,290	3,154	4,000	3,495	4,600
100-3501-52.2321	LEASED EQUPMENT	2,904	2,872	3,400	3,104	4,000
100-3501-52.2322	LEASED VEHICLES	37,481	72,767	91,900	59,227	80,000
100-3501-52.3101	FIRE/CASUALTY INSURANCE	10,485	10,485	14,041	15,152	21,062
100-3501-52.3102	LIABILITY INSURANCE	88,240	88,239	121,226	121,310	139,410
100-3501-52.3104	OTHER INSURANCE	6,630	6,630	3,462	14,351	25,000
100-3501-52.3105	PTSD INSURANCE	-	-	-	-	8,050
100-3501-52.3201	TELEPHONE	1,561	1,561	1,148	1,336	1,800
100-3501-52.3202	INTERNET SERVICES	23,920	23,920	23,110	18,673	24,900
100-3501-52.3203	POSTAGE	350	327	250	42	250
100-3501-52.3301	ADVERTISING	50	-	-	-	-
100-3501-52.3303	MARKETING	3,300	3,273	6,000	2,930	9,000
100-3501-52.3400	PRINTING AND BINDING	299	117	1,000	155	1,000
100-3501-52.3601	ASSOCIATION DUES & MISC	4,650	3,337	7,700	4,301	7,800
100-3501-52.3603	CRIME LAB FEES	500	-	500	-	500
100-3501-52.3700	EDUCATION AND TRAINING/TRAVEL	45,149	44,647	72,500	48,977	85,000
100-3501-52.3801	PROFESSIONAL LICENSES	8,500	8,073	13,000	8,708	13,000
100-3501-52.3851	CONTRACTED SERVICES	62,528	61,668	64,500	20,840	64,500
SUBTOTAL: PURCHASED/ CONTRACTED SERVICES		553,561	581,350	667,452	489,926	733,506
100-3501-53.1101	DIST SYS/ GEN SUPPLIES	25,455	25,454	32,000	28,268	35,500
100-3501-53.1111	MEDICAL SUPPLIES	23,500	23,383	35,000	22,761	35,000
100-3501-53.1201	UTILITIES	52,021	52,021	52,000	38,543	52,000
100-3501-53.1204	STORMWATER UTILITIES	2,158	2,156	1,447	-	2,200
100-3501-53.1220	NATURAL GAS	60	53	100	-	100

100-3501-53.1250	OIL	500	355	500	70	500
100-3501-53.1270	GAS	14,613	14,612	14,000	11,723	15,000
100-3501-53.1280	DIESEL FUEL	28,505	28,504	28,000	20,037	28,000
100-3501-53.1300	FOOD	4,265	4,265	4,500	6,583	7,500
100-3501-53.1400	BOOKS & PERIODICALS	4,042	4,042	6,125	3,674	6,000
100-3501-53.1601	SMALL EQUIPMENT	57,530	57,041	80,750	47,976	54,800
100-3501-53.1602	RADIOS	-	-	5,000	-	5,000
100-3501-53.1603	LIGHT TOOLS & RELATED	1,000	322	10,700	1,037	8,500
100-3501-53.1701	UNIFORMS	52,400	48,797	67,600	37,401	80,300
100-3501-53.1702	PERSONAL SAFETY EQUIPMENT	93,805	82,687	114,500	36,744	154,300
SUBTOTAL: SUPPLIES		359,854	343,692	452,222	254,817	484,700
100-3501-55.2001	WORKERS COMPENSATION INS	32,324	32,323	32,353	24,265	48,530
100-3501-57.2029	FIRE SAFETY HOUSE EXP	-	-	2,500	1,107	2,500
100-3501-57.6001	MISCELLANEOUS EXPENSE	1,500	568	-	-	-
SUBTOTAL: OTHER		33,824	32,891	34,853	25,372	51,030
TOTAL: FIRE OPERATING		**7,637,750**	**7,251,913**	**8,573,099**	**5,801,579**	**9,309,405**
			OPERATING DOLLAR INCREASE/(DECREASE)			736,306
				PERCENT CHANGE		8.59%
Fund 350 - CAPITAL PROJECTS FUND						
100-3501-54.1300	BUILDINGS AND BUILDING IM	69,058	69,058	-	-	-
350-3501-54.1300	BUILDINGS AND BUILDING IM	150,000	14,620	125,000	46,953	
	REPLACE HVAC UNITS AT HQS					40,000
	ARCHITECTURAL PLANS FOR STATION 23					275,000
350-3501-54.2100	MACHINERY & EQUIPMENT	59,000	42,938	89,000	23,369	
	WRAPPING ANOTHER WHITE APPARATUS					10,000
	REPLACE AIR MACHINE AT STATION 21					25,000
	SIDE BY SIDE					30,000
	THERMAL IMAGING CAMERA X 2					16,000
	REPAIRS TO PARADE TRUCK					15,000
	HYDRAULIC TOOLS E-21					45,000
350-3501-54.2200	VEHICLES	-	-	-	-	
	NEW ENGINE FOR STATION 23 $1,200,000 - Request for approval, 36 month lead time					500,000
350-3501-54.2300	FURNITURE AND FIXTURES	-	-	10,000	2,017	
	REPLACE ALL MATTRESS AND BOX SPRINGS AT 21 & 22					9,000
	OFFICE EQUIPMENT FOR NEW ADMIN OFFICER					1,000
TOTAL: FIRE CAPITAL		**209,000**	**57,558**	**224,000**	**72,339**	**966,000**

GENERAL FUND EXPENDITURES
STREET

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY @ 03/31/25	2025-26 CITY MGR BUDGET
DEPT 4201 - STREET						
100-4201-51.1101	REGULAR EMPLOYEES WAGES	846,549	846,541	913,000	622,910	813,978
100-4201-51.1105	PHONE ALLOCATIONS	10,076	10,075	10,320	7,500	9,480
100-4201-51.1300	OVERTIME/ADDITIONAL HOURS	93,492	93,491	86,644	82,380	100,000
100-4201-51.1401	EMPS ANNUAL COMPENSATION	10,883	10,883	10,594	11,360	10,912
100-4201-51.2101	MEDICAL INSURANCE	179,236	179,235	209,200	125,743	233,600
100-4201-51.2102	DENTAL INSURANCE	8,057	8,033	10,153	5,252	9,857
100-4201-51.2103	LIFE INSURANCE	1,662	1,556	1,712	1,157	1,662
100-4201-51.2104	MED/DEN/LIFE INS WASH ACC	-	(10)	-	(319)	-
100-4201-51.2105	LONG TERM DISABILITY INSURANCE	2,130	2,129	2,068	1,449	2,068
100-4201-51.2106	VISION INSURANCE	1,803	1,410	1,857	893	1,857
100-4201-51.2200	SOCIAL SECURITY (FICA) CO	70,308	70,307	78,100	52,770	74,000
100-4201-51.2400	RETIREMENT CONTRIBUTIONS	87,127	87,127	121,173	105,145	109,643
SUBTOTAL: PERSONAL SERVICES		1,311,323	1,310,777	1,444,821	1,016,240	1,367,057
100-4201-52.1200	EAP SERVICES	490	373	565	403	500
100-4201-52.1202	LEGAL FEES	500	193	1,000	1,018	4,000
100-4201-52.1203	ENGINEERING SERVICES	140,758	133,068	250,000	43,312	232,000
100-4201-52.1302	TECHNOLOGY MAINTENANCE AND SUPPORT	809	809	3,000	820	31,200
100-4201-52.1309	FINANCIAL SOFTWARE MAINTENANCE	943	860	943	747	1,046
100-4201-52.1311	TIMEKEEPING SOFTWARE MAINTENANCE	1,050	1,025	1,281	1,248	1,448
100-4201-52.2140	LAWN CARE	54,000	54,000	60,000	40,500	61,000
100-4201-52.2201	EQUIPMENT REPAIRS/MAINT	124,659	124,658	110,000	127,418	150,000
100-4201-52.2202	BUILDING REPAIRS/MAINT	32,900	32,892	19,500	12,489	152,000
100-4201-52.2203	EQUIPMENT MAINTENANCE	3,672	3,672	14,350	4,651	20,500
100-4201-52.2207	SIDEWALK REPAIRS	110,903	110,903	-	-	66,000
100-4201-52.2321	LEASED EQUPMENT	400	1	400	8	250
100-4201-52.2322	LEASED VEHICLES	71,603	67,776	105,030	68,146	130,150
100-4201-52.3101	FIRE/CASUALTY INSURANCE	2,405	2,345	3,221	3,079	4,832
100-4201-52.3102	LIABILITY INSURANCE	25,851	25,850	32,965	32,164	37,910
100-4201-52.3201	TELEPHONE	8,381	8,292	8,508	1,397	400
100-4201-52.3202	INTERNET SERVICES	8,350	8,324	8,342	5,912	7,900
100-4201-52.3203	POSTAGE	250	35	500	66	500
100-4201-52.3301	ADVERTISING	600	120	1,200	330	1,200
100-4201-52.3302	ADVERTISING-LEGALS	150	150	-	-	-
100-4201-52.3400	PRINTING AND BINDING	50	50	100	246	800
100-4201-52.3601	ASSOCIATION DUES & MISC	1,440	1,440	1,150	278	1,600
100-4201-52.3700	EDUCATION AND TRAINING/TRAVEL	862	795	20,000	2,230	23,950
100-4201-52.3851	CONTRACTED SERVICES	225,729	225,701	470,000	279,042	360,000
100-4201-52.3901	PAYING AGENTS FEE	-	(195)	-	-	-
SUBTOTAL: PURCHASED/ CONTRACTED SERVICES		816,755	803,137	1,112,055	625,504	1,289,186
100-4201-53.1101	DIST SYS/ GEN SUPPLIES	41,776	41,775	39,000	21,780	39,000
100-4201-53.1102	ROCK, SAND & CEMENT	13,739	13,738	22,000	15,337	32,500
100-4201-53.1104	ASPHALT	15,298	13,976	25,000	22,786	30,000
100-4201-53.1201	UTILITIES	9,231	9,231	12,000	11,001	15,000
100-4201-53.1203	STREET LIGHT UTILITITES	235,918	235,918	240,000	161,091	240,000
100-4201-53.1204	STORMWATER UTILITIES	1,026	1,026	644	-	1,000
100-4201-53.1220	NATURAL GAS	35	33	-	-	-
100-4201-53.1250	OIL	800	708	1,500	802	1,650
100-4201-53.1270	GAS	19,620	19,620	20,000	16,363	25,000
100-4201-53.1280	DIESEL FUEL	38,670	38,670	55,000	27,532	55,000
100-4201-53.1300	FOOD	1,350	1,335	1,100	1,128	1,600

GENERAL FUND EXPENDITURES
STREET

100-4201-53.1400	BOOKS & PERIODICALS	-	-	-	-	500
100-4201-53.1601	SMALL EQUIPMENT	41,645	41,204	19,000	26,863	31,000
100-4201-53.1603	LIGHT TOOLS & RELATED	2,444	2,443	4,000	2,014	5,000
100-4201-53.1701	UNIFORMS	9,417	9,417	11,500	6,522	12,000
SUBTOTAL: SUPPLIES		430,969	429,094	450,744	313,219	489,250
100-4201-54.1400	INFRASTRUCTURE	49,125	48,375	-	-	-
100-4201-54.2100	MACHINERY & EQUIPMENT	7,650	7,595	62,550	33,596	
	Solar powered radar signs, Total of 14 = $49,000.00					49,000
	(2) Mobile Message Boards					47,000
SUBTOTAL: CAPITAL		56,775	55,970	62,550	33,596	96,000
100-4201-55.2001	WORKERS COMPENSATION INS	8,800	8,520	9,412	7,059	14,118
100-4201-57.2002	LANDFILL FEES	10,125	10,125	25,000	5,042	25,000
100-4201-57.6001	MISCELLANEOUS EXPENSE	1,500	1,500	3,000	905	4,500
SUBTOTAL: OTHER		20,425	20,145	37,412	13,006	43,618
TOTAL: STREET OPERATIONS		**2,579,472**	**2,563,153**	**3,045,032**	**1,967,969**	**3,189,111**
					OPERATING DOLLAR INCREASE/(DECREASE)	144,079
					CAPITAL DOLLAR INCREASE/(DECREASE)	33,450
					PERCENT CHANGE	5.83%
Fund 350 - CAPITAL PROJECTS FUND						
350-4201-54.1300	BUILDINGS AND BUILDING IM	100,000	7,577	62,000	20,000	
	SALT POLE BARN 40X60					5,000
350-4201-54.1400	INFRASTRUCTURE	684,800	356,027	992,055	66,490	
	Traffic Signal Replacements					40,000
	CID Preliminary Engineering: Should be complete at 6/30/25					77,000
	City Paving projects ($1,000,000) LMIG portion will be here ($208,524.09)					208,524
	City Hall Repaving					500,000
	Welcome Center Repaving					95,000
	Pace Street Fire department Repaving ($135k funded in FY24)					300,000
	SIDEWALK -Extend Sidewalk along Pucket Street					1
350-4201-54.2100	MACHINERY & EQUIPMENT	354,500	5,532	447,000	315,543	
	Zero Turn Mower					17,500
	Front End Mower					24,500
	Knuckle Boom Truck					230,000
	Metal storage container					12,000
350-4201-54.2400	COMPUTERS	9,000	-	-	-	-
TOTAL: STREET CAPITAL		**1,148,300**	**369,136**	**1,501,055**	**402,033**	**1,509,525**

GENERAL FUND EXPENDITURES
ENGINEERING

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY @ 03/31/25	2025-26 CITY MGR BUDGET
DEPT 4202 - ENGINEERING						
100-4202-51.1101	REGULAR EMPLOYEES WAGES	501,918	379,773	574,000	305,886	588,606
100-4202-51.1105	PHONE ALLOCATIONS	5,160	3,484	5,760	2,730	5,160
100-4202-51.1300	OVERTIME/ADDITIONAL HOURS	3,076	1,512	1,608	508	762
100-4202-51.1401	EMPS ANNUAL COMPENSATION	3,275	3,274	1,188	3,456	1,224
100-4202-51.2101	MEDICAL INSURANCE	107,802	107,801	160,200	88,504	167,000
100-4202-51.2102	DENTAL INSURANCE	5,095	4,272	6,237	3,138	5,095
100-4202-51.2103	LIFE INSURANCE	1,161	648	1,196	558	1,161
100-4202-51.2104	MED/DEN/LIFE INS WASH ACC	-	-	-	(89)	-
100-4202-51.2105	LONG TERM DISABILITY INSURANCE	1,098	1,098	847	788	847
100-4202-51.2106	VISION INSURANCE	645	547	854	405	854
100-4202-51.2200	SOCIAL SECURITY (FICA) CO	49,276	28,537	44,600	22,570	45,600
100-4202-51.2400	RETIREMENT CONTRIBUTIONS	54,397	54,396	72,078	66,845	69,194
SUBTOTAL: PERSONAL SERVICES		732,903	585,342	868,568	495,299	885,503
100-4202-52.1200	EAP SERVICES	350	342	285	369	300
100-4202-52.1202	LEGAL FEES	5,000	3,270	5,000	1,951	5,000
100-4202-52.1203	ENGINEERING SERVICES	50,000	6,083	75,000	126,705	150,000
100-4202-52.1302	TECHNOLOGY MAINTENANCE AND SUPPORT	54,300	48,207	97,300	48,945	99,800
100-4202-52.1309	FINANCIAL SOFTWARE MAINTENANCE	588	526	588	457	640
100-4202-52.1311	TIMEKEEPING SOFTWARE MAINTENANCE	962	940	1,174	1,145	1,327
100-4202-52.2201	EQUIPMENT REPAIRS/MAINT	15,000	4,609	5,000	1,123	400
100-4202-52.2203	EQUIPMENT MAINTENANCE	3,000	1,739	3,600	2,458	-
100-4202-52.2321	LEASED EQUPMENT	1,379	119	1,000	131	500
100-4202-52.2322	LEASED VEHICLES	44,784	35,800	36,200	23,891	59,925
100-4202-52.3101	FIRE/CASUALTY INSURANCE	5,431	2,032	2,792	2,669	4,188
100-4202-52.3102	LIABILITY INSURANCE	15,476	15,475	21,261	20,780	24,450
100-4202-52.3201	TELEPHONE	673	672	935	736	1,000
100-4202-52.3202	INTERNET SERVICES	5,200	4,487	4,481	3,006	4,100
100-4202-52.3203	POSTAGE	200	28	200	204	250
100-4202-52.3301	ADVERTISING	255	255	270	510	-
100-4202-52.3302	ADVERTISING-LEGALS	766	766	250	-	750
100-4202-52.3303	MARKETING	100	-	-	-	-
100-4202-52.3400	PRINTING AND BINDING	3,500	1,337	3,500	442	3,000
100-4202-52.3601	ASSOCIATION DUES & MISC	2,500	2,307	3,000	200	3,000
100-4202-52.3700	EDUCATION AND TRAINING/TRAVEL	5,125	4,981	8,500	4,232	9,000
100-4202-52.3851	CONTRACTED SERVICES	222,663	222,663	15,000	51,331	10,500
SUBTOTAL: PURCHASED/ CONTRACTED SERVICES		437,252	356,638	285,336	291,285	378,130
100-4202-53.1101	DIST SYS/ GEN SUPPLIES	4,500	(2,273)	4,500	587	4,500
100-4202-53.1201	UTILITIES	-	-	18,540	-	-
100-4202-53.1204	STORMWATER UTILITIES	830	829	359	-	850
100-4202-53.1220	NATURAL GAS	500	32	-	-	-
100-4202-53.1250	OIL	100	-	-	-	-
100-4202-53.1270	GAS	4,787	3,991	4,430	2,561	5,000
100-4202-53.1300	FOOD	257	257	200	158	500
100-4202-53.1601	SMALL EQUIPMENT	11,670	11,670	8,000	480	25,000
100-4202-53.1701	UNIFORMS	5,000	1,442	3,600	1,497	3,600
SUBTOTAL: SUPPLIES		27,644	15,948	39,629	5,283	39,450
100-4202-55.2001	WORKERS COMPENSATION INS	6,796	6,796	4,706	3,530	7,059
SUBTOTAL: OTHER		6,796	6,796	4,706	3,530	7,059
TOTAL: ENGINEERING OPERATIONS		**1,204,595**	**964,724**	**1,198,239**	**795,397**	**1,310,142**

GENERAL FUND EXPENDITURES
ENGINEERING

		OPERATING DOLLAR INCREASE/(DECREASE)				111,903
					PERCENT CHANGE	9.34%
Fund 350 - CAPITAL PROJECTS FUND						
100-4202-54.2100	MACHINERY & EQUIPMENT	5,690	5,690	-	-	-
350-4202-54.2100	MACHINERY & EQUIPMENT	25,000	-	-	-	-
TOTAL: ENGINEERING CAPITAL		**25,000**	**-**	**-**	**-**	**-**

GENERAL FUND EXPENDITURES
AUTO SHOP

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY @ 03/31/25	2025-26 CITY MGR BUDGET
DEPT 4901 - AUTO SHOP						
100-4901-51.1101	REGULAR EMPLOYEES WAGES	310,869	313,201	298,000	173,262	290,126
100-4901-51.1102	TOOL ALLOTMENT	3,255	3,243	3,705	1,852	3,705
100-4901-51.1105	PHONE ALLOCATIONS	2,310	2,310	2,460	1,472	2,100
100-4901-51.1300	OVERTIME/ADDITIONAL HOURS	8,463	8,462	5,500	8,948	12,048
100-4901-51.1401	EMPS ANNUAL COMPENSATION	5,009	5,009	4,849	3,870	4,994
100-4901-51.2101	MEDICAL INSURANCE	34,915	34,915	48,400	22,950	51,700
100-4901-51.2102	DENTAL INSURANCE	2,478	2,433	2,552	1,185	2,478
100-4901-51.2103	LIFE INSURANCE	498	498	468	297	454
100-4901-51.2104	MED/DEN/LIFE INS WASH ACC	200	198	-	(284)	-
100-4901-51.2105	LONG TERM DISABILITY INSURANCE	832	832	748	450	748
100-4901-51.2106	VISION INSURANCE	345	345	265	139	265
100-4901-51.2200	SOCIAL SECURITY (FICA) CO	24,800	24,719	24,100	14,049	24,000
100-4901-51.2400	RETIREMENT CONTRIBUTIONS	36,699	36,698	56,667	47,064	61,757
SUBTOTAL: PERSONAL SERVICES		430,673	432,863	447,714	275,254	454,375
100-4901-52.1200	EAP SERVICES	140	125	145	135	200
100-4901-52.1302	TECHNOLOGY MAINTENANCE AND SUPPORT	-	-	-	-	1,300
100-4901-52.1309	FINANCIAL SOFTWARE MAINTENANCE	412	377	412	327	458
100-4901-52.1311	TIMEKEEPING SOFTWARE MAINTENANCE	351	343	428	418	484
100-4901-52.2201	EQUIPMENT REPAIRS/MAINT	8,010	8,007	6,800	8,273	10,000
100-4901-52.2202	BUILDING REPAIRS/MAINT	1,432	1,431	1,200	1,032	1,500
100-4901-52.2321	LEASED EQUPMENT	560	510	1,400	190	1,400
100-4901-52.3101	FIRE/CASUALTY INSURANCE	1,680	860	1,181	1,129	1,772
100-4901-52.3102	LIABILITY INSURANCE	8,676	8,675	11,918	11,693	13,706
100-4901-52.3201	TELEPHONE	672	431	408	164	200
100-4901-52.3202	INTERNET SERVICES	750	711	755	515	700
100-4901-52.3700	EDUCATION AND TRAINING/TRAVEL	4,377	4,376	5,000	263	8,000
100-4901-52.3851	CONTRACTED SERVICES	56,193	56,101	68,000	52,094	68,000
SUBTOTAL: PURCHASED/ CONTRACTED SERVICES		83,253	81,947	97,647	76,233	107,720
100-4901-53.1101	DIST SYS/ GEN SUPPLIES	6,807	6,806	10,000	8,175	15,000
100-4901-53.1201	UTILITIES	5,890	5,026	6,200	3,002	6,200
100-4901-53.1250	OIL	120	43	50	41	50
100-4901-53.1270	GAS	1,000	762	1,000	629	1,000
100-4901-53.1280	DIESEL FUEL	525	302	350	162	350
100-4901-53.1300	FOOD	232	232	-	-	-
100-4901-53.1601	SMALL EQUIPMENT	6,200	6,200	5,000	4,079	5,000
100-4901-53.1701	UNIFORMS	1,500	1,498	3,000	1,599	3,000
SUBTOTAL: SUPPLIES		22,274	20,869	25,600	17,687	30,600
100-4901-55.2001	WORKERS COMPENSATION INS	2,354	2,354	2,353	1,765	3,530
SUBTOTAL: OTHER		2,354	2,354	2,353	1,765	3,530
TOTAL: AUTO SHOP OPERATIONS		**455,301**	**456,086**	**475,667**	**294,706**	**488,505**

OPERATING DOLLAR INCREASE/ (DECREASE)	12,838
PERCENT CHANGE	2.70%

GENERAL FUND EXPENDITURES
PARKS CEMETERIES

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY @ 03/31/25	2025-26 COUNCIL REVISED
DEPT 4951 - PARKS & CEMETERIES						
100-4951-51.1101	REGULAR EMPLOYEES WAGES	175,490	171,928	189,000	116,022	155,146
100-4951-51.1105	PHONE ALLOCATIONS	2,400	1,976	2,400	1,500	2,700
100-4951-51.1300	OVERTIME/ADDITIONAL HOURS	7,582	7,582	7,812	3,987	6,916
100-4951-51.1401	EMPS ANNUAL COMPENSATION	2,634	2,634	1,850	1,435	1,906
100-4951-51.2101	MEDICAL INSURANCE	41,346	41,346	43,200	25,201	43,300
100-4951-51.2102	DENTAL INSURANCE	2,094	1,756	2,157	961	2,094
100-4951-51.2103	LIFE INSURANCE	465	405	479	297	465
100-4951-51.2104	MED/DEN/LIFE INS WASH ACC	22	22	-	-	-
100-4951-51.2105	LONG TERM DISABILITY INSURANCE	473	473	368	249	368
100-4951-51.2106	VISION INSURANCE	308	270	317	141	317
100-4951-51.2200	SOCIAL SECURITY (FICA) CO	14,000	13,591	15,400	9,491	12,680
100-4951-51.2400	RETIREMENT CONTRIBUTIONS	18,471	18,470	25,513	21,607	27,212
SUBTOTAL: PERSONAL SERVICES		265,285	260,453	288,496	180,891	253,104
100-4951-52.1200	EAP SERVICES	140	125	145	143	200
100-4951-52.1309	FINANCIAL SOFTWARE MAINTENANCE	118	107	118	188	130
100-4951-52.1311	TIMEKEEPING SOFTWARE MAINTENANCE	351	343	428	418	484
100-4951-52.2140	LAWN CARE	71,497	71,496	76,000	50,082	76,000
100-4951-52.2201	EQUIPMENT REPAIRS/MAINT	10,334	10,333	6,500	7,765	6,500
100-4951-52.2202	BUILDING REPAIRS/MAINT	2,952	2,952	4,000	8,347	4,000
100-4951-52.2203	EQUIPMENT MAINTENANCE	735	734	2,340	1,349	2,400
100-4951-52.2321	LEASED EQUPMENT	4,940	4,940	6,600	-	6,600
100-4951-52.2322	LEASED VEHICLES	13,535	10,361	31,710	12,569	40,450
100-4951-52.3101	FIRE/CASUALTY INSURANCE	391	391	595	821	893
100-4951-52.3102	LIABILITY INSURANCE	3,794	3,793	5,298	7,268	6,093
100-4951-52.3201	TELEPHONE	3	-	-	-	-
100-4951-52.3202	INTERNET SERVICES	225	225	237	232	300
100-4951-52.3302	ADVERTISING-LEGALS	-	-	60	60	-
100-4951-52.3400	PRINTING AND BINDING	100	-	100	-	100
100-4951-52.3851	CONTRACTED SERVICES	14,759	14,759	200,000	62,595	200,000
SUBTOTAL: PURCHASED/ CONTRACTED SERVICES		123,874	120,559	334,131	151,837	344,150
100-4951-53.1101	DIST SYS/ GEN SUPPLIES	9,620	9,619	10,000	9,950	12,000
100-4951-53.1201	UTILITIES	2,151	2,151	2,000	2,013	2,000
100-4951-53.1204	STORMWATER UTILITIES	3,392	3,392	2,174	-	2,174
100-4951-53.1220	NATURAL GAS	238	238	440	-	-
100-4951-53.1250	OIL	74	74	100	41	100
100-4951-53.1270	GAS	9,668	9,667	9,500	5,994	9,500
100-4951-53.1601	SMALL EQUIPMENT	472	472	3,499	300	3,500
100-4951-53.1603	LIGHT TOOLS & RELATED	20	20	-	-	-
100-4951-53.1701	UNIFORMS	1,832	1,831	2,000	1,631	2,000
SUBTOTAL: SUPPLIES		27,467	27,464	29,713	19,929	31,274
100-4951-55.2001	WORKERS COMPENSATION INS	2,354	2,354	2,353	1,765	3,530
SUBTOTAL: OTHER		2,354	2,354	2,353	1,765	3,530
TOTAL: PARKS & CEMETERIES OPERATIONS		**418,980**	**410,830**	**654,693**	**354,422**	**632,058**

OPERATING DOLLAR INCREASE/(DECREASE)	(22,635)
PERCENT CHANGE	-3.46%

Fund 350 - CAPITAL PROJECTS FUND						
350-4951-54.2100	MACHINERY & EQUIPMENT	-	-	-	-	
	Kawasaki Mule Replacement					17,000
TOTAL: PARKS & CEMETERIES CAPITAL		**-**	**-**	**-**	**-**	**17,000**

GENERAL FUND EXPENDITURES
PLANNING ZONING

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY @ 03/31/25	2025-26 CITY MGR BUDGET
DEPT 7410 - PLANNING & ZONING						
100-7410-51.1101	REGULAR EMPLOYEES WAGES	541,634	536,776	572,000	396,081	572,132
100-7410-51.1105	PHONE ALLOCATIONS	7,500	7,413	7,500	5,487	7,500
100-7410-51.1300	OVERTIME/ADDITIONAL HOURS	44,523	44,522	48,000	34,185	52,816
100-7410-51.1401	EMPS ANNUAL COMPENSATION	6,036	5,732	6,579	6,900	6,776
100-7410-51.2101	MEDICAL INSURANCE	124,441	124,440	147,900	108,412	181,900
100-7410-51.2102	DENTAL INSURANCE	5,480	5,466	6,571	4,014	6,380
100-7410-51.2103	LIFE INSURANCE	929	145	957	657	929
100-7410-51.2104	MED/DEN/LIFE INS WASH ACC	64	63	-	94	-
100-7410-51.2105	LONG TERM DISABILITY INSURANCE	1,201	1,200	1,233	980	1,233
100-7410-51.2106	VISION INSURANCE	1,091	887	1,124	662	1,124
100-7410-51.2107	LEGAL INSURANCE	252	-	-	-	-
100-7410-51.2200	SOCIAL SECURITY (FICA) CO	41,000	40,023	48,600	29,218	49,000
100-7410-51.2400	RETIREMENT CONTRIBUTIONS	65,740	65,639	87,457	78,101	90,298
100-7410-51.2900	POAB/FFPF	650	300	1,300	105	-
SUBTOTAL: PERSONAL SERVICES		840,541	832,606	929,221	664,896	970,088
100-7410-52.1200	EAP SERVICES	344	312	285	336	300
100-7410-52.1202	LEGAL FEES	57,743	57,742	45,000	64,885	60,000
100-7410-52.1309	FINANCIAL SOFTWARE MAINTENANCE	412	377	412	327	458
100-7410-52.1311	TIMEKEEPING SOFTWARE MAINTENANCE	874	854	1,066	1,041	1,205
100-7410-52.2201	EQUIPMENT REPAIRS/MAINT	1,500	1,444	1,500	357	1,500
100-7410-52.2203	EQUIPMENT MAINTENANCE	1,462	1,461	4,016	1,444	4,016
100-7410-52.2321	LEASED EQUIPMENT	2,036	2,035	7,350	4,764	7,350
100-7410-52.2322	LEASED VEHICLES	18,514	15,359	18,000	9,049	26,050
100-7410-52.3101	FIRE/CASUALTY INSURANCE	1,314	1,251	1,718	1,642	2,577
100-7410-52.3102	LIABILITY INSURANCE	14,694	14,694	20,187	19,974	23,215
100-7410-52.3201	TELEPHONE	15,758	15,757	9,603	3,082	900
100-7410-52.3202	INTERNET SERVICES	1,500	1,474	1,295	1,063	1,500
100-7410-52.3203	POSTAGE	3,450	3,450	5,000	2,185	5,000
100-7410-52.3301	ADVERTISING	3,060	3,060	4,000	3,075	4,000
100-7410-52.3302	ADVERTISING-LEGALS	971	915	2,000	105	2,000
100-7410-52.3303	MARKETING	500	211	2,000	119	2,000
100-7410-52.3400	PRINTING AND BINDING	1,500	1,317	2,000	1,538	2,000
100-7410-52.3601	ASSOCIATION DUES & MISC	1,000	802	3,000	995	2,500
100-7410-52.3700	EDUCATION AND TRAINING/TRAVEL	9,972	9,971	13,000	10,000	15,000
100-7410-52.3851	CONTRACTED SERVICES	686,166	681,166	825,000	666,659	887,500
SUBTOTAL: PURCHASED/ CONTRACTED SERVICES		822,770	813,652	966,432	792,640	1,049,071
100-7410-53.1101	DIST SYS/ GEN SUPPLIES	8,100	7,997	6,325	7,561	7,000
100-7410-53.1201	UTILITIES	11,980	11,979	13,000	8,768	13,000
100-7410-53.1250	OIL	100	35	100	22	100
100-7410-53.1270	GAS	3,250	3,059	2,500	1,593	2,500
100-7410-53.1300	FOOD	2,187	2,187	1,500	246	2,500
100-7410-53.1400	BOOKS & PERIODICALS	120	119	1,000	-	1,000
100-7410-53.1601	SMALL EQUIPMENT	224	223	5,340	8,216	5,000
100-7410-53.1701	UNIFORMS	926	925	3,000	428	3,000
SUBTOTAL: SUPPLIES		26,887	26,524	32,765	26,834	34,100
100-7410-55.2001	WORKERS COMPENSATION INS	5,881	5,881	4,706	3,530	7,059
100-7410-57.2010	TREE PRESERVATION	82,273	82,273	85,000	67,945	85,000
100-7410-57.6001	MISCELLANEOUS EXPENSE	64	64	-	-	-

GENERAL FUND EXPENDITURES
PLANNING ZONING

SUBTOTAL: OTHER	88,218	88,218	89,706	71,475	92,059
TOTAL: PLANNING & ZONING OPERATIONS	**1,778,416**	**1,761,000**	**2,018,124**	**1,555,845**	**2,145,318**

OPERATING DOLLAR INCREASE/(DECRASE)	127,194
PERCENT CHANGE	6.30%

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY @ 03/31/25	2025-26 COUNCIL REVISED
FUND 350 - CAPITAL PROJECTS						
ESTIMATED REVENUES						
350-0000-33.1000	FEDERAL GOVT GRANTS	-	-	150,000	-	-
350-0000-33.4003	GDOT STATE AID	340,800	244,227	77,000	(12,014)	-
350-0000-33.4008	LMIG	190,000	459,002	459,001	208,524	464,348
350-0000-39.1201	TRANSFER IN	1,621,600	1,621,600	1,816,432	-	2,085,392
TOTAL ESTIMATED REVENUES		**2,152,400**	**2,324,829**	**2,502,433**	**196,510**	**2,549,740**

GL NUMBER	DESCRIPTION	2025-26 COUNCIL REVISED
APPROPRIATIONS		
BUDGET YEAR 2026 REQUESTS		
INFORMATION TECHNOLOGY		
350-1536-54.2100	MACHINERY & EQUIPMENT	
	Fusus Camera System for 911, CPD and Other City Departments	150,000
	Dell PowerStore 500T	79,000
SUBTOTAL: INFORMATION TECHNOLOGY		229,000
TELECOMMUNICATIONS		
350-1571-54.1400	INFRASTRUCTURE	
	Williams Yard to Welcome Center	54,000
	Usher St to Clark St	5,000
	Taylor Street to 911 Prime Hwy 36	62,000
	Washington (Carrol to Flat Shoals)	34,000
	Tuner Lake (Gas Station @ Brown Bridge)	5,200
350-1571-54.1500-030	N/D: ARCHER	-
SUBTOTAL: TELECOMMUNICATIONS		160,200
POLICE		
350-3201-54.1200	SITE IMPROVEMENTS	
	Parking Lot Pistol Range (Impact Fees will cover 50%)	50,000
350-3201-54.1300	BUILDINGS AND BUILDING IM	
	Range Septic System	12,000
	Range Water Well	10,000
	Evidence Building Cameras, Keycard Access, Wifi, Fencing	15,000
350-3201-54.2100	MACHINERY & EQUIPMENT	
	Ranger Systems Turning Targets (Impact Fees will cover 50%)	112,070
350-3201-54.2400	COMPUTERS	
	Computer system upgrades, new firewall, upgrade and configuration	63,945
SUBTOTAL: POLICE		263,015
FIRE		
350-3501-54.1300	BUILDINGS AND BUILDING IM	
	REPLACE HVAC UNITS AT HQS	40,000
	ARCHITECTURAL PLANS FOR STATION 23	275,000
350-3501-54.2100	MACHINERY & EQUIPMENT	
	WRAPPING ANOTHER WHITE APPARATUS	10,000
	REPLACE AIR MACHINE AT STATION 21	25,000

	SIDE BY SIDE					30,000
	THERMAL IMAGING CAMERA X 2					16,000
	REPAIRS TO PARADE TRUCK					15,000
	HYDRAULIC TOOLS E-21					45,000
350-3501-54.2200	VEHICLES					
	NEW ENGINE FOR STATION 23 $1,200,000 - Request for approval, 36 month lead time					500,000
350-3501-54.2300	FURNITURE AND FIXTURES					
	REPLACE ALL MATTRESS AND BOX SPRINGS AT 21 & 22					9,000
	OFFICE EQUIPMENT FOR NEW ADMIN OFFICER					1,000
SUBTOTAL: FIRE						966,000
STREET						
350-4201-54.1300	BUILDINGS AND BUILDING IM					
	SALT POLE BARN 40X60					5,000
350-4201-54.1400	INFRASTRUCTURE					
	Traffic Signal Replacements					40,000
	CID Preliminary Engineering: Should be complete at 6/30/25					77,000
	City Paving projects ($1,000,000) LMIG portion will be here ($208,524.09)					208,525
	Pace Street Fire department Repaving ($135k funded in FY24)					300,000
350-4201-54.2100	MACHINERY & EQUIPMENT					
	Zero Turn Mower					17,500
	Front End Mower					24,500
	Knuckle Boom Truck					230,000
	Metal storage container					12,000
350-4201-54.2400	COMPUTERS					-
SUBTOTAL: STREET						914,525
PARKS & CEMETERIES						
350-4951-54.2100	MACHINERY & EQUIPMENT					
	Kawasaki Mule Replacement					17,000
SUBTOTAL: PARKS & CEMETERIES						17,000
SUBTOTAL: PRIOR YEAR INFORMATION		2,117,400	1,282,024	2,502,433	888,520	
TOTAL APPROPRIATIONS		**2,117,400**	**1,282,024**	**2,502,433**	**888,520**	**2,549,740**

NEIGHBORHOOD STABILIZATION PROGRAM

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY @ 03/31/25	2025-26 CITY MGR BUDGET
FUND 201 - NSP						
ESTIMATED REVENUES						
201-7301-38.1005	PROGRAM INCOME	16,331	43,897	16,500	11,049	16,500
TOTAL ESTIMATED REVENUES		**16,331**	**43,897**	**16,500**	**11,049**	**16,500**
APPROPRIATIONS						
201-7301-52.3851	CONTRACTED SERVICES	16,331	-	16,500	-	16,500
TOTAL APPROPRIATIONS		**16,331**	**-**	**16,500**	**-**	**16,500**

WORKERS COMPENSATION

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY @ 03/31/25	2025-26 CITY MGR BUDGET
FUND 202 - WORKERS COMPENSATION						
ESTIMATED REVENUES						
202-1510-36.1001	INTEREST REVENUES	28,254	28,254	-	36,511	-
202-1510-36.3001	CNG FMV INVESTMENTS	44,864	44,864	-	15,049	-
202-1520-38.3000	REIM FOR EXCESS CLAIM	80,973	80,972	-	(12,423)	-
202-1520-39.0001	USE OF FUND BALANCE	31,317	-	-	-	-
202-1520-39.1202	W/C SELF INSURANCE REV	200,226	200,226	200,000	148,676	300,000
TOTAL ESTIMATED REVENUES		**385,634**	**354,316**	**200,000**	**187,813**	**300,000**
APPROPRIATIONS						
202-1520-55.2001	WORKERS COMPENSATION INS	131,382	131,382	110,000	143,690	175,000
202-1520-55.2201	CLAIMS WORKERS COMP INS	254,252	254,233	90,000	203,949	125,000
TOTAL APPROPRIATIONS		**385,634**	**385,615**	**200,000**	**347,639**	**300,000**

LEGION FIELD RECREATIONAL FACILITY

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY @ 03/31/25	2025-26 CITY MGR BUDGET
FUND 203 - LEGION FIELD RECREATIONAL FACILITY						
ESTIMATED REVENUES						
203-6149-38.1000	LEGION FIELD RENTAL INCOME	12,000	33,250	32,000	8,350	25,000
203-6149-39.1201	OPERATING TRANSFERS IN	111,250	32,647	53,000	17,272	73,000
TOTAL ESTIMATED REVENUES		**123,250**	**65,897**	**85,000**	**25,622**	**98,000**
APPROPRIATIONS						
203-6149-52.2202	LEGION FIELD REPAIRS & MAINTENANCE	3,143	21	15,000	5,697	20,000
203-6149-52.3851	CONTRACTED SERVICES	4,857	4,497	-	4,295	5,000
203-6149-53.1201	UTILITIES	115,250	61,379	70,000	46,214	70,000
203-6149-53.1601	SMALL EQUIPMENT	-	-	-	169	3,000
TOTAL APPROPRIATIONS		**123,250**	**65,897**	**85,000**	**56,375**	**98,000**

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY @ 03/31/25	2025-26 CITY MGR BUDGET
FUND 210 - CONFISCATED ASSETS						
ESTIMATED REVENUES						
210-3202-34.4216	REIMB - OTHER	-	3,730	-	-	-
210-3202-35.1300	CONFISCATION	-	862	-	93,666	-
210-3202-36.1001	INTEREST REVENUES	-	8	-	20	25
210-3202-39.0001	USE OF FUND BALANCE	56,079	-	-	-	16,330
210-3202-39.2100	SALE OF ASSETS	-	2,125	-	-	-
210-3204-33.1002	DEA OVERTIME	-	(1,734)	-	8,658	-
210-3204-35.1302	IMPOUNDED FUNDS	-	57,325	-	83,466	-
210-3204-39.0001	USE OF FUND BALANCE	37,055	-	-	-	-
TOTAL ESTIMATED REVENUES		**93,134**	**62,316**	**-**	**185,810**	**16,355**
APPROPRIATIONS						
210-3202-52.1201	AUDITING FEES	285	285	-	295	305
210-3202-52.2310	RENTAL OF LAND AND BUILDI	15,000	4,668	-	-	-
210-3202-53.1201	UTILITIES	3,800	1,466	-	-	-
210-3202-53.1300	FOOD	400	345	-	-	-
210-3204-52.2201	EQUIPMENT REPAIRS/MAINT	2,621	2,621	-	-	-
210-3204-52.2202	BUILDING REPAIRS/MAINT	-	-	-	500	-
210-3204-52.2203	EQUIPMENT MAINTENANCE	-	-	-	3,000	-
210-3204-52.2310	RENTAL OF LAND AND BUILDI	13,330	13,330	-	-	-
210-3204-52.3301	ADVERTISING	-	-	-	2,499	-
210-3204-52.3401	AWARDS & MEMORIALS	-	-	-	19	-
210-3204-52.3500	TRAVEL	1,951	1,950	-	1,157	-
210-3204-52.3601	ASSOCIATION DUES & MISC	1,000	1,000	-	570	-
210-3204-52.3700	EDUCATION AND TRAINING/TRAVEL	22,763	22,763	-	9,945	-
210-3204-52.3850	CONTRACT LABOR	3,922	3,922	-	8,658	-
210-3204-52.3851	CONTRACTED SERVICES	550	550	-	31,636	-
210-3204-53.1101	DIST SYS/ GEN SUPPLIES	-	-	-	1,479	-
210-3204-53.1270	GAS	-	-	-	122	-
210-3204-53.1300	FOOD	-	-	-	260	-
210-3204-53.1601	SMALL EQUIPMENT	19,707	19,707	-	4,993	16,050
210-3204-53.1604	POLICE WEAPONS	2,145	2,145	-	-	-
210-3204-53.1701	UNIFORMS	-	-	-	6,210	-
210-3204-54.1200	SITE IMPROVEMENTS	-	-	-	9,257	-
210-3204-54.1300	BUILDINGS AND BUILDING IM	-	-	-	2,235	-
210-3204-54.2200	VEHICLES	-	-	-	385	-
210-3204-54.2500	OTHER EQUIPMENT	-	-	-	3,400	-
210-3204-57.2026	IMPOUNDED MONIES	1,045	1,045	-	58,674	-
210-3204-57.6001	MISCELLANEOUS EXPENSE	4,615	4,615	-	5,659	-
TOTAL APPROPRIATIONS		**93,134**	**80,412**	**-**	**150,953**	**16,355**

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY @ 03/31/25	2025-26 COUNCIL REVISED
FUND 215 - E-911 COMMUNICATIONS						
ESTIMATED REVENUES						
215-3801-33.7200	E-911 TELEPHONE SURCHARGE	2,349,486	2,522,243	2,315,700	1,664,913	2,317,500
215-3801-34.2500	E-911 CHARGES	47,108	48,248	34,870	47,091	60,200
215-3801-34.4215	RMB- NC COMMUNICATIONS	1,644,500	1,212,449	1,735,763	657,980	2,202,759
215-3801-38.9001	MISCELLANEOUS INCOME	-	3,535	-	-	-
215-3801-39.0001	USE OF FUND BALANCE	206,000	-	325,000	-	481,000
215-3801-39.1201	OPERATING TRANSFERS IN	680,661	527,819	761,378	302,598	943,141
215-3801-39.3500	CAPITAL LEASE PROCEEDS	-	2,165,433	-	-	-
TOTAL ESTIMATED REVENUES		**4,927,755**	**6,479,727**	**5,172,711**	**2,672,582**	**6,004,600**
APPROPRIATIONS						
215-3801-51.1101	REGULAR EMPLOYEES WAGES	1,783,070	1,652,308	1,830,000	1,178,349	2,030,866
215-3801-51.1105	PHONE ALLOCATIONS	9,600	9,098	9,600	5,950	9,600
215-3801-51.1300	OVERTIME/ADDITIONAL HOURS	479,228	358,977	358,430	240,732	372,183
215-3801-51.1401	EMPS ANNUAL COMPENSATION	20,205	20,203	19,026	19,873	19,597
215-3801-51.2101	MEDICAL INSURANCE	498,553	397,758	654,200	299,068	605,577
215-3801-51.2102	DENTAL INSURANCE	23,736	18,804	24,448	13,058	23,736
215-3801-51.2103	LIFE INSURANCE	3,832	3,177	3,947	2,394	3,832
215-3801-51.2104	MED/DEN/LIFE INS WASH ACC	1,870	1,657	-	(53)	-
215-3801-51.2105	LONG TERM DISABILITY INSURANCE	4,581	3,784	4,718	2,480	4,700
215-3801-51.2106	VISION INSURANCE	3,936	2,890	4,054	2,021	4,000
215-3801-51.2107	LEGAL INSURANCE	252	78	-	-	-
215-3801-51.2200	SOCIAL SECURITY (FICA) CO	170,680	146,278	169,700	104,025	175,035
215-3801-51.2400	RETIREMENT CONTRIBUTIONS	157,011	157,010	218,285	208,266	202,180
215-3801-51.2900	POAB/FFPF	7,400	7,300	9,900	7,910	13,860
SUBTOTAL: PERSONAL SERVICES		3,163,954	2,779,322	3,306,308	2,084,073	3,465,166
215-3801-52.1200	EAP SERVICES	1,155	1,027	1,160	1,106	1,200
215-3801-52.1201	AUDITING FEES	1,609	1,605	1,594	1,659	1,714
215-3801-52.1202	LEGAL FEES	2,500	921	2,500	1,018	2,500
215-3801-52.1205	PHYSICAL EXAMINATIONS	7,699	7,699	3,500	800	2,500
215-3801-52.1207	K-9 EXPENSE	2,000	1,319	6,000	1,379	5,000
215-3801-52.1302	TECHNOLOGY MAINTENANCE AND SUPPORT	37,360	13,391	122,200	15,843	264,640
215-3801-52.1309	FINANCIAL SOFTWARE MAINTENANCE	2,238	2,041	2,238	1,772	2,481
215-3801-52.1311	TIMEKEEPING SOFTWARE MAINTENANCE	3,031	2,819	3,698	3,606	4,179
215-3801-52.2201	EQUIPMENT REPAIRS/MAINT	30,000	8,563	6,000	268	6,000
215-3801-52.2202	BUILDING REPAIRS/MAINT	10,000	7,193	15,000	6,743	81,000
215-3801-52.2203	EQUIPMENT MAINTENANCE	278,653	278,652	288,300	124,896	521,900
215-3801-52.2321	LEASED EQUPMENT	152,750	15,404	183,200	109,712	190,540
215-3801-52.2322	LEASED VEHICLES	48,532	22,019	22,500	7,488	28,800
215-3801-52.3101	FIRE/CASUALTY INSURANCE	18,335	5,940	6,687	7,801	10,031
215-3801-52.3102	LIABILITY INSURANCE	52,913	52,912	59,558	71,930	68,492
215-3801-52.3104	LAW ENFORCEMENT LIABILITY	30,873	30,872	38,318	40,544	44,066
215-3801-52.3105	PTSD INSURANCE	-	-	-	-	4,600
215-3801-52.3201	TELEPHONE	140,288	99,631	128,678	54,277	66,300
215-3801-52.3202	INTERNET SERVICES	119,269	37,325	68,850	29,116	43,800
215-3801-52.3203	POSTAGE	50	1	100	6	100
215-3801-52.3301	ADVERTISING	-	-	500	75	500
215-3801-52.3302	ADVERTISING-LEGALS	-	-	500	-	500
215-3801-52.3303	MARKETING	-	-	1,000	911	1,000
215-3801-52.3400	PRINTING AND BINDING	500	452	200	52	200

215-3801-52.3601	ASSOCIATION DUES & MISC	2,425	2,129	2,525	1,545	2,670
215-3801-52.3700	EDUCATION AND TRAINING/TRAVEL	27,940	23,217	30,735	12,616	39,420
215-3801-52.3851	CONTRACTED SERVICES	411,300	362,031	389,750	278,245	511,683
SUBTOTAL: PURCHASED/ CONTRACTED SERVICES		1,381,420	977,163	1,385,291	773,408	1,905,816
215-3801-53.1101	DIST SYS/ GEN SUPPLIES	18,000	14,513	30,000	5,957	25,000
215-3801-53.1201	UTILITIES	56,764	56,763	40,000	42,631	50,000
215-3801-53.1270	GAS	4,000	3,820	4,000	1,993	4,000
215-3801-53.1280	DIESEL FUEL	-	-	7,000	-	7,000
215-3801-53.1300	FOOD	2,500	1,154	5,000	859	5,000
215-3801-53.1601	SMALL EQUIPMENT	38,281	38,281	37,200	7,150	22,000
215-3801-53.1701	UNIFORMS	5,000	3,321	6,000	3,621	6,500
SUBTOTAL: SUPPLIES		124,545	117,852	129,200	62,211	119,500
215-3801-54.1300	BUILDINGS AND BUILDING IM	10,000	2,159,637	-	-	-
	New 911 Center $5,700,000 need to budget for debt servce					
215-3801-54.1400	INFRASTRUCTURE	-	-	255,000	18,949	
	Microwave Connection 2 links for reliable radio connectivity					450,000
215-3801-54.2100	MACHINERY & EQUIPMENT	151,000	89,449	70,000	42,747	
	Firewall @DR					31,000
215-3801-54.2300	FURNITURE AND FIXTURES	29,000	-	7,500	-	
	Operator Funiture					4,000
215-3801-54.2400	COMPUTERS	42,475	42,474	-	-	-
215-3801-54.3000	INTANGIBLES	5,796	5,796	-	-	-
SUBTOTAL: CAPITAL OUTLAY		238,271	2,297,356	332,500	61,696	485,000
215-3801-55.2001	WORKERS COMPENSATION INS	19,400	19,397	19,412	14,559	29,118
215-3801-57.6001	MISCELLANEOUS EXPENSE	165	165	-	-	-
SUBTOTAL: OTHER		19,565	19,562	19,412	14,559	29,118
TOTAL APPROPRIATIONS		**4,927,755**	**6,191,255**	**5,172,711**	**2,995,947**	**6,004,600**

OPERATING DOLLAR INCREASE/ (DECREASE)	679,389
CAPITAL DOLLAR INCREASE/(DECREASE)	152,500
PERCENT CHANGE	16.08%

NOTES:

HOTEL/ MOTEL EXCISE TAX

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY @ 03/31/25	2025-26 CITY MGR BUDGET
FUND 275 - HOTEL/MOTEL EXCISE TAX						
ESTIMATED REVENUES						
275-7541-31.4100	HOTEL/MOTEL TAXES	1,705,525	1,828,047	1,700,000	1,226,242	1,630,000
275-7541-31.9000	PENALTIES & INT ON DELINQ	-	1,579	-	-	-
275-7541-39.0001	USE OF FUND BALANCE	-	-	971,632	-	1,368,055
275-7541-39.1201	OPERATING TRANSFERS IN	-	361,298	-	-	-
TOTAL ESTIMATED REVENUES		**1,705,525**	**2,190,924**	**2,671,632**	**1,226,242**	**2,998,055**
APPROPRIATIONS						
275-7541-52.1203	ENGINEERING SERVICES	-	-	-	-	250,000
275-7541-54.1300	BUILDINGS AND BUILDING IM	244,754	12,134	1,208,382	-	
	North Central Park Bathrooms & Sewer					440,000
	North Central Park Pavilion					150,000
	Shade Sails for Playground					225,000
	Red Tail Trail Completion					250,000
	Outdoor Audio System for Square Park					25,000
	Lights for New YMCA Soccer Field Joint Project with YMCA & SSEMC					120,000
	Legion Field Tree Project - Moved from 7410					29,220
	Cricket Frog Trail Turner Lake to Lake View					100,000
275-7541-57.2030	HOTEL/MOTEL- TOURISM	786,626	800,165	743,750	536,411	713,125
275-7541-57.4000	BAD DEBTS	-	1,005	-	-	-
275-7541-61.1000	TRANSFER OUT	674,145	686,307	719,500	459,849	695,710
TOTAL APPROPRIATIONS		**1,705,525**	**1,499,611**	**2,671,632**	**996,260**	**2,998,055**

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY @ 03/31/25	2025-26 CITY MGR BUDGET
FUND 290 - STORMWATER						
ESTIMATED REVENUES						
290-4320-32.2600	NPDES PERMIT FEES	2,000	3,088	3,500	13,068	3,000
290-4320-34.4260	STORMWATER UTILITY CHARGE	890,000	906,937	890,000	484,913	910,000
290-4320-34.4261	PENALTY EARNED-STORMWATER	30,000	17,157	28,500	19,028	-
290-4320-37.1002	CONTRIBUTED CAPITAL	-	341,266	-	-	-
290-4320-39.0001	USE OF FUND BALANCE	1,174,580	-	453,356	-	1,452,366
290-4320-39.1201	OPERATING TRANSFERS IN	-	-	2,450,000	2,500,000	-
TOTAL ESTIMATED REVENUES		**2,096,580**	**1,268,448**	**3,825,356**	**3,017,009**	**2,365,366**
APPROPRIATIONS						
290-4320-51.1300	OVERTIME/ADDITIONAL HOURS	10,000	797	1,369	-	-
290-4320-51.2200	SOCIAL SECURITY (FICA) CO	1,000	-	200	-	-
SUBTOTAL: PERSONAL SERVICES		11,000	797	1,569	-	-
290-4320-52.1201	AUDITING FEES	525	525	519	543	561
290-4320-52.1202	LEGAL FEES	2,000	1,618	2,000	1,595	2,500
290-4320-52.1203	ENGINEERING SERVICES	50,000	-	200,000	-	50,000
290-4320-52.1302	TECHNOLOGY MAINTENANCE AND SUPPORT	2,860	3,120	5,000	2,340	-
290-4320-52.1309	FINANCIAL SOFTWARE MAINTENANCE	237	217	237	188	263
290-4320-52.1311	TIMEKEEPING SOFTWARE MAINTENANCE	343	343	248	242	280
290-4320-52.3101	FIRE/CASUALTY INSURANCE	1,307	-	-	-	-
290-4320-52.3102	LIABILITY INSURANCE	284	-	-	-	-
290-4320-52.3202	INTERNET SERVICES	700	452	479	328	500
290-4320-52.3203	POSTAGE	1,500	-	-	-	-
290-4320-52.3301	ADVERTISING	30	30	-	-	-
290-4320-52.3302	ADVERTISING-LEGALS	60	60	-	-	-
290-4320-52.3400	PRINTING AND BINDING	2,000	295	500	249	500
290-4320-52.3601	ASSOCIATION DUES & MISC	1,000	346	500	269	500
290-4320-52.3700	EDUCATION AND TRAINING/TRAVEL	3,750	-	-	-	-
290-4320-52.3851	CONTRACTED SERVICES	309,853	89,951	200,000	333,980	450,000
SUBTOTAL: PURCHASED/ CONTRACTED SERVICES		376,449	96,957	409,483	339,734	505,104
290-4320-53.1101	DIST SYS/ GEN SUPPLIES	4,000	159	-	-	-
290-4320-53.1601	SMALL EQUIPMENT	7,500	289	20,000	-	85,000
SUBTOTAL: SUPPLIES		11,500	448	20,000	-	85,000
290-4320-54.1400	INFRASTRUCTURE	1,150,000	-	3,050,000	912,113	1,415,000
SUBTOTAL: CAPITAL OUTLAY		1,150,000	-	3,050,000	912,113	1,415,000
290-4320-55.1001	ADMINISTRATIVE ALLOCATION	14,873	16,220	14,633	10,975	20,071
290-4320-55.1002	D/P-METER READER ALLOC	31,714	83,467	31,772	23,829	28,125
290-4320-55.1004	CUSTOMER SERVICE ALLOC	5,300	4,913	5,665	4,249	4,944
290-4320-55.1005	IT ALLOCATION	12,481	10,167	16,329	12,247	18,729
290-4320-55.1006	PURCHASING/WHSE ALLOCAT	3,235	3,315	2,410	1,807	3,762
290-4320-55.1007	PERSONNEL ALLOCATION	17,220	16,205	14,821	11,116	16,582
290-4320-55.1008	SAFETY RISK ALLOCATION	4,309	3,701	3,756	2,817	3,974
290-4320-55.1009	CITY MANAGER ALLOCATION	5,245	4,637	5,221	3,916	4,810
290-4320-55.1011	ENGINEERING DEPT ALLOCATION	453,254	315,339	248,197	186,148	257,765
290-4320-56.1000	DEPRECIATION	-	353,300	-	-	-
290-4320-57.2027	KEEP COV/NWTN BEAUTIFUL	-	-	1,500	657	1,500

290-4320-57.4000	BAD DEBTS	-	(20,527)	-	-	-
SUBTOTAL: OTHER		547,631	790,737	344,304	257,761	360,262
TOTAL APPROPRIATIONS		**2,096,580**	**888,939**	**3,825,356**	**1,509,608**	**2,365,366**

OPERATING DOLLAR INCREASE/ (DECREASE)	175,010
CAPITAL DOLLAR INCREASE/(DECREASE)	(1,635,000)
PERCENT CHANGE	-38.17%

NOTES:

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY @ 03/31/25	2025-26 COUNCIL REVISED
FUND 320 - SPLOST						
ESTIMATED REVENUES						
320-4220-33.7104	SPLOST 2017	-	7,374	-	-	-
320-4220-33.7106	SPLOST 2023	3,400,000	3,649,902	3,600,000	2,156,097	3,675,000
320-4220-36.1001	INTEREST REVENUES	-	-	-	136,808	-
320-4220-39.0001	USE OF FUND BALANCE	1,245,000	-	4,348,600	-	2,077,869
TOTAL ESTIMATED REVENUES		**4,645,000**	**3,657,276**	**7,948,600**	**2,292,905**	**5,752,869**
APPROPRIATIONS						
320-4220-54.1400	INFRASTRUCTURE	4,645,000	1,664,114	7,948,600	1,538,252	
	Turner lake Widening Proposed Final $15,000,000					2,375,000
	Hwy 278 CID 2017 SPLOST					227,675
	Paving 2017 SPLOST 2017					650,194
	Hwy 278 CID 2023 commitment - 2023					1,000,000
	Flat Shoals Sidewalk					1,500,000
TOTAL APPROPRIATIONS		**4,645,000**	**1,664,114**	**7,948,600**	**1,538,252**	**5,752,869**

WATER RESOURCES
REVENUES

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY @ 03/31/25	2025-26 COUNCIL REVISED
FUND 505 - WATER RESOURCES						
ESTIMATED REVENUES						
Dept 4330 - SEWER OPERATIONS						
505-4330-32.2800	BACKFLOW PREVENTION FEE	-	-	-	-	-
505-4330-33.4000	ST GOVT GRANT: DWPSIP	-	-	-	4,049,565	500,000
505-4330-34.4130	SALE OF RECYCLED MATERIAL	-	1,207	-	1,026	-
505-4330-34.4255	SEWER CHARGES	5,200,000	5,217,997	5,460,000	4,050,501	5,700,000
505-4330-34.4256	SEWER TAP FEES	900,000	2,559,288	2,000,000	1,720,366	2,000,000
505-4330-34.4257	SEPTIC REVENUE	3,500	15,686	18,000	1,425	3,500
505-4330-34.4258	INDUSTRIAL SURCHARGES	65,000	29,762	24,000	16,884	20,000
505-4330-37.1002	CONTRIBUTED CAPITAL	-	2,149,757	-	-	-
505-4330-38.3000	REIM FOR DAMAGED PROPERTY	-	28,578	-	208,000	-
505-4330-38.9001	MISCELLANEOUS INCOME	21,000,000	-	20,000,000	-	19,500,000
505-4330-39.0001	USE OF FUND BALANCE	4,037,584	-	10,243,123	-	6,962,205
505-4330-39.2100	SALE OF ASSETS	-	3,276	-	162	-
505-4330-39.3500	CAPITAL LEASE PROCEEDS	-	3,740	-	-	-
SUBTOTAL - SEWER OPERATIONS		31,206,084	10,009,291	37,745,123	10,047,929	34,685,705
Dept 4401 - WATER/SEWER MAINTENANCE						
505-4401-33.1301	GRANT-FEDERAL	30,000,000	-	10,000,000	-	5,000,000
505-4401-33.4000	ST GOVT GRANT: DWPSIP	-	-	-	10,639,240	-
505-4401-34.4130	SALE OF RECYCLED MATERIAL	-	4,295	-	2,482	-
505-4401-34.4210	WATER CHARGES	6,174,000	6,321,824	6,405,000	4,950,373	6,900,000
505-4401-34.4211	WATER TAP FEES	500,000	619,420	750,000	966,007	900,000
505-4401-37.1002	CONTRIBUTED CAPITAL	-	2,039,112	-	-	-
505-4401-38.3000	REIM FOR DAMAGED PROPERTY	-	3,900	-	-	-
505-4401-38.9003	MATERIAL/EQUIPMENT SALES	-	39,615	-	26,308	-
505-4401-39.1201	OPERATING TRANSFERS IN	5,011	20,390,936	-	-	-
505-4401-39.2100	SALE OF ASSETS	-	3,950	-	-	-
SUBTOTAL - WATER/SEWER MAINTENANCE		36,679,011	29,423,052	17,155,000	16,584,410	12,800,000
Dept 4402 - WATER OPERATIONS						
505-4402-34.4214	RMB - WILLIAM ST PLANT	156,562	115,809	-	-	-
SUBTOTAL - WATER OPERATIONS		156,562	115,809	-	-	-
Dept 4430 - WATER OPERATION/RESERVOIR						
505-4430-34.4213	RMB - NC RESERVOIR	97,206	100,510	116,224	67,424	128,458
SUBTOTAL - WATER OPERATION/RESERVOIR		97,206	100,510	116,224	67,424	128,458
Dept 7101 - LAND APPLICATION						
505-7101-34.4130	SALE OF RECYCLED MATERIAL	-	873	-	80	-
505-7101-34.4212	RMB- NC LAS	450,000	545,232	450,000	364,625	864,617
505-7101-38.1001	BUILDING RENT	-	-	-	2,258	2,200
505-7101-38.9001	MISCELLANEOUS INCOME	-	20	-	-	-
505-7101-39.2100	SALE OF ASSETS	-	2,650	-	9,300	-
505-7101-39.2300	TIMBER SALES	-	2,158	-	-	-
SUBTOTAL - LAND APPLICATION		450,000	550,933	450,000	376,263	866,817
TOTAL ESTIMATED REVENUES		**68,588,863**	**40,199,595**	**55,466,347**	**27,076,026**	**48,480,980**

APPROPRIATIONS
Dept 4330 - SEWER OPERATIONS

505-4330-51.1101	REGULAR EMPLOYEES WAGES	690,735	674,682	706,000	492,429	791,972
505-4330-51.1104	CLOTHING ALLOWANCE	2,080	2,081	1,570	1,110	1,570
505-4330-51.1105	PHONE ALLOCATIONS	7,500	6,631	8,100	5,712	8,700
505-4330-51.1300	OVERTIME/ADDITIONAL HOURS	19,804	32,488	43,126	35,292	60,776
505-4330-51.1401	EMPS ANNUAL COMPENSATION	11,958	11,637	13,034	9,492	13,425
505-4330-51.2101	MEDICAL INSURANCE	141,209	147,178	196,600	143,211	276,077
505-4330-51.2102	DENTAL INSURANCE	6,847	7,155	7,052	5,836	6,847
505-4330-51.2103	LIFE INSURANCE	1,152	982	1,187	792	1,152
505-4330-51.2104	MED/DEN/LIFE INS WASH ACC	-	28	-	87	-
505-4330-51.2105	LONG TERM DISABILITY INSURANCE	1,966	1,653	2,025	1,114	1,700
505-4330-51.2106	VISION INSURANCE	1,161	1,102	1,196	903	1,320
505-4330-51.2200	SOCIAL SECURITY (FICA) CO	57,000	53,448	59,100	38,676	67,034
505-4330-51.2400	RETIREMENT CONTRIBUTIONS	94,124	95,741	153,385	125,353	179,503
SUBTOTAL: PERSONAL SERVICES		1,035,536	1,034,806	1,192,375	860,007	1,410,076
505-4330-52.1200	EAP SERVICES	315	249	355	285	400
505-4330-52.1201	AUDITING FEES	2,589	2,588	2,569	2,726	2,817
505-4330-52.1202	LEGAL FEES	500	1,238	750	33,170	70,000
505-4330-52.1203	ENGINEERING SERVICES	80,000	332,649	425,000	262,968	300,000
505-4330-52.1301	TECHNICAL CONTRACTED SERV	12,500	13,374	20,000	10,163	20,000
505-4330-52.1302	TECHNOLOGY MAINTENANCE AND SUPPORT	-	-	-	2,191	10,000
505-4330-52.1303	OUTSIDE TESTING	12,000	4,415	12,000	4,717	115,000
505-4330-52.1309	FINANCIAL SOFTWARE MAINTENANCE	532	644	470	559	783
505-4330-52.1311	TIMEKEEPING SOFTWARE MAINTENANCE	790	771	964	941	1,089
505-4330-52.2140	LAWN CARE	9,500	8,640	9,500	7,380	10,000
505-4330-52.2201	EQUIPMENT REPAIRS/MAINT	479,530	416,267	450,000	307,947	400,000
505-4330-52.2202	BUILDING REPAIRS/MAINT	82,500	86,272	29,000	55,272	30,000
505-4330-52.2203	EQUIPMENT MAINTENANCE	14,350	11,041	10,000	9,568	20,000
505-4330-52.2204	LIFT STATION MAINTENANCE	78,000	76,971	250,000	99,497	275,000
505-4330-52.2321	LEASED EQUPMENT	3,010	649	300	82	300
505-4330-52.2322	LEASED VEHICLES	62,700	(13,015)	55,200	37,380	63,400
505-4330-52.3101	FIRE/CASUALTY INSURANCE	3,808	1,400	2,313	2,334	3,470
505-4330-52.3102	LIABILITY INSURANCE	14,187	13,063	21,589	22,592	24,827
505-4330-52.3201	TELEPHONE	4,330	4,271	4,406	1,774	2,000
505-4330-52.3202	INTERNET SERVICES	7,715	8,272	7,053	7,076	9,500
505-4330-52.3203	POSTAGE	1,250	1,198	1,000	46	1,000
505-4330-52.3301	ADVERTISING	270	330	100	45	100
505-4330-52.3302	ADVERTISING-LEGALS	200	390	200	-	200
505-4330-52.3400	PRINTING AND BINDING	250	48	250	31	250
505-4330-52.3601	ASSOCIATION DUES & MISC	500	149	500	332	500
505-4330-52.3700	EDUCATION AND TRAINING/TRAVEL	22,500	16,618	27,712	17,541	36,000
505-4330-52.3801	PROFESSIONAL LICENSES	500	175	1,000	60	1,500
505-4330-52.3851	CONTRACTED SERVICES	299,345	330,208	400,000	311,032	411,000
505-4330-52.3901	PAYING AGENTS FEE	-	(64)	-	-	-
SUBTOTAL: PURCHASED/ CONTRACTED SERVICES		1,193,671	1,318,811	1,732,231	1,197,709	1,809,136
505-4330-53.1101	DIST SYS/ GEN SUPPLIES	26,750	23,749	25,000	22,321	30,000
505-4330-53.1106	CHEMICAL SUPPLIES	70,000	62,421	70,000	80,077	130,000
505-4330-53.1107	LIFT STATION CHEMICALS	82,500	81,312	100,000	83,781	155,000
505-4330-53.1108	LAB SUPPLIES	15,165	15,164	20,000	16,174	25,000
505-4330-53.1201	UTILITIES	617,500	652,323	650,000	501,544	680,000
505-4330-53.1202	LIFT STATION UTILITIES	46,000	50,115	75,000	32,990	50,000
505-4330-53.1204	STORMWATER UTILITIES	200	200	133	-	200
505-4330-53.1250	OIL	150	-	-	-	-

505-4330-53.1270	GAS	4,500	4,134	6,000	3,533	6,000
505-4330-53.1280	DIESEL FUEL	2,000	1,932	10,000	2,223	10,000
505-4330-53.1300	FOOD	1,250	1,248	1,500	1,811	2,000
505-4330-53.1601	SMALL EQUIPMENT	46,275	46,594	10,000	17,142	25,000
505-4330-53.1603	LIGHT TOOLS & RELATED	615	615	1,000	240	5,000
505-4330-53.1701	UNIFORMS	3,800	3,826	5,500	4,111	6,500
SUBTOTAL: SUPPLIES		916,705	943,633	974,133	765,947	1,124,700
505-4330-54.1200	SITE IMPROVEMENTS	48,480	-	-	-	
	Trees, fencing gates, landscaping					25,000
505-4330-54.1300	BUILDINGS AND BUILDING IM	75,000	-	47,000	23,755	-
505-4330-54.1400	INFRASTRUCTURE	21,000,000	-	20,000,000	8,567,620	20,000,000
505-4330-54.2100	MACHINERY & EQUIPMENT	500,000	-	117,000	110,157	
	Labratory Incubator					10,000
	Idex Quanti-tray (fecals/ecoli)					12,000
	Generator Relocation					20,000
	Utility Vehicle					15,000
	2 Lift station rebuilds					450,000
	Tank Purchase - Moved from Chemical Supplies					25,000
SUBTOTAL: CAPITAL OUTLAY		21,623,480	-	20,164,000	8,701,532	20,557,000
505-4330-55.1001	ADMINISTRATIVE ALLOCATION	42,389	46,230	42,935	32,201	47,527
505-4330-55.1002	D/P-METER READER ALLOC	73,591	70,117	95,295	71,471	68,256
505-4330-55.1004	CUSTOMER SERVICE ALLOC	37,401	34,717	46,265	34,699	44,295
505-4330-55.1005	IT ALLOCATION	18,722	15,251	34,019	25,514	39,019
505-4330-55.1006	PURCHASING/WHSE ALLOCAT	9,221	9,449	7,071	5,303	8,908
505-4330-55.1007	PERSONNEL ALLOCATION	25,830	24,307	30,877	23,158	34,546
505-4330-55.1008	SAFETY RISK ALLOCATION	6,463	5,552	7,824	5,868	8,278
505-4330-55.1009	CITY MANAGER ALLOCATION	35,760	31,613	41,314	30,985	40,825
505-4330-55.2001	WORKERS COMPENSATION INS	6,460	6,274	5,882	4,412	8,823
505-4330-56.1000	DEPRECIATION	-	569,324	-	-	-
505-4330-56.2000	AMORTIZATION	-	121,538	-	-	-
505-4330-57.2002	LANDFILL FEES	175,000	190,098	200,000	154,799	250,000
505-4330-57.2003	SOLIDS DISPOSAL	35,000	26,746	30,000	-	20,000
505-4330-57.4000	BAD DEBTS	-	35,946	-	(1,350)	-
505-4330-57.6001	MISCELLANEOUS EXPENSE	-	(3,691)	-	-	-
505-4330-58.2001	INTEREST EXPENSE	3,112	2,710	939	1,214	-
505-4330-58.6001	DEBT SERVICE	119,700	-	91,200	87,800	-
SUBTOTAL: OTHER		588,649	1,186,181	633,621	476,074	570,477
505-4330-61.1000	TRANSFER OUT	1,965,100	1,295,000	-	-	-
SUBTOTAL: OTHER FINANCING USES		1,965,100	1,295,000	-	-	-
SUBTOTAL - SEWER OPERATIONS		**27,323,141**	**5,778,431**	**24,696,360**	**12,001,269**	**25,471,389**

OPERATING DOLLAR INCREASE/ (DECREASE)	382,029
CAPITAL DOLLAR INCREASE/(DECREASE)	393,000
PERCENT CHANGE	3.14%

WATER RESOURCES
REVENUES

Dept 4401 - WATER/SEWER MAINTENANCE

505-4401-51.1101	REGULAR EMPLOYEES WAGES	1,041,048	1,035,933	1,125,000	784,453	1,169,200
505-4401-51.1104	CLOTHING ALLOWANCE	2,530	2,601	2,610	1,850	2,610
505-4401-51.1105	PHONE ALLOCATIONS	9,720	9,355	9,360	6,685	9,720
505-4401-51.1300	OVERTIME/ADDITIONAL HOURS	77,486	79,666	81,288	66,706	108,984
505-4401-51.1401	EMPS ANNUAL COMPENSATION	14,790	14,781	14,704	16,799	15,145
505-4401-51.2101	MEDICAL INSURANCE	306,923	276,002	345,400	234,035	391,600
505-4401-51.2102	DENTAL INSURANCE	13,592	11,526	13,011	8,577	13,592
505-4401-51.2103	LIFE INSURANCE	1,763	1,686	1,816	1,360	1,763
505-4401-51.2104	MED/DEN/LIFE INS WASH ACC	3,000	6,932	-	165	-
505-4401-51.2105	LONG TERM DISABILITY INSURANCE	2,641	2,861	2,720	2,164	3,100
505-4401-51.2106	VISION INSURANCE	2,177	1,862	2,053	1,402	2,000
505-4401-51.2200	SOCIAL SECURITY (FICA) CO	83,724	80,758	94,400	62,155	98,700
505-4401-51.2400	RETIREMENT CONTRIBUTIONS	133,565	153,591	237,455	190,038	286,047
SUBTOTAL: PERSONAL SERVICES		1,692,959	1,677,554	1,929,817	1,376,389	2,102,461
505-4401-52.1200	EAP SERVICES	525	498	600	554	600
505-4401-52.1201	AUDITING FEES	3,533	3,533	3,651	3,719	3,772
505-4401-52.1202	LEGAL FEES	25,000	7,296	30,200	30,473	50,000
505-4401-52.1203	ENGINEERING SERVICES	500,000	(186,135)	600,000	112,749	600,000
505-4401-52.1309	FINANCIAL SOFTWARE MAINTENANCE	943	860	943	886	1,046
505-4401-52.1311	TIMEKEEPING SOFTWARE MAINTENANCE	1,366	1,365	1,423	1,387	1,608
505-4401-52.2201	EQUIPMENT REPAIRS/MAINT	50,000	3,336	50,000	22,837	50,000
505-4401-52.2202	BUILDING REPAIRS/MAINT	42,840	42,819	10,000	9,818	60,000
505-4401-52.2203	EQUIPMENT MAINTENANCE	5,750	5,049	10,000	7,464	10,000
505-4401-52.2210	REPAIRS TO WTR/SWR SYSTEM	125,000	46,350	150,000	5,000	150,000
505-4401-52.2321	LEASED EQUPMENT	325	330	2,500	1,147	2,000
505-4401-52.2322	LEASED VEHICLES	88,950	14,605	136,700	110,525	198,000
505-4401-52.3101	FIRE/CASUALTY INSURANCE	10,405	2,501	3,436	3,414	5,154
505-4401-52.3102	LIABILITY INSURANCE	51,301	38,842	53,826	47,210	61,900
505-4401-52.3201	TELEPHONE	664	643	546	477	700
505-4401-52.3202	INTERNET SERVICES	11,100	11,273	8,671	6,522	8,700
505-4401-52.3203	POSTAGE	200	134	1,000	562	750
505-4401-52.3301	ADVERTISING	100	30	450	525	750
505-4401-52.3302	ADVERTISING-LEGALS	210	210	200	-	500
505-4401-52.3400	PRINTING AND BINDING	1,490	891	1,000	707	1,000
505-4401-52.3601	ASSOCIATION DUES & MISC	2,500	560	4,100	3,978	5,000
505-4401-52.3700	EDUCATION AND TRAINING/TRAVEL	18,750	12,720	21,650	23,540	25,000
505-4401-52.3801	PROFESSIONAL LICENSES	1,200	612	1,200	150	1,200
505-4401-52.3851	CONTRACTED SERVICES	197,237	144,635	770,212	472,766	800,000
505-4401-52.3901	PAYING AGENTS FEE	960	953	-	-	-
SUBTOTAL: PURCHASED/ CONTRACTED SERVICES		1,140,349	153,910	1,862,308	866,410	2,037,680
505-4401-53.1101	DIST SYS/ GEN SUPPLIES	300,000	341,700	300,000	286,586	300,000
505-4401-53.1102	ROCK, SAND & CEMENT	5,000	3,704	30,500	17,775	50,000
505-4401-53.1105	SUPPLIES & MATERIALS	10,000	7,491	10,000	10,463	10,000
505-4401-53.1201	UTILITIES	25,650	24,253	27,000	17,011	27,000
505-4401-53.1204	STORMWATER UTILITIES	441	440	280	-	300
505-4401-53.1220	NATURAL GAS	1,000	785	1,000	-	-
505-4401-53.1250	OIL	750	-	750	11	-
505-4401-53.1270	GAS	12,000	11,933	10,000	8,914	15,000
505-4401-53.1280	DIESEL FUEL	17,500	17,142	25,000	11,419	20,000
505-4401-53.1300	FOOD	1,500	1,231	1,500	1,279	1,500
505-4401-53.1601	SMALL EQUIPMENT	20,300	20,258	35,000	16,014	30,000
505-4401-53.1603	LIGHT TOOLS & RELATED	5,820	5,809	-	2	-
505-4401-53.1701	UNIFORMS	10,000	10,786	10,000	7,143	10,000

SUBTOTAL: SUPPLIES		409,961	445,532	451,030	376,617	463,800
505-4401-54.1101	PURCHASE OF PROPERTY	-	-	-	645	-
505-4401-54.1200	SITE IMPROVEMENTS	15,000	-	20,000	26,287	
	Site Improvements to W/S Yard					20,000
	Site improvements to Pipe Yard					50,000
505-4401-54.1300	BUILDINGS AND BUILDING IM	-	-	250,000	-	
	Build out existing building					25,000
505-4401-54.1400	INFRASTRUCTURE	32,650,000	-	20,700,000	16,283,769	
	Eastside Sewer Improvements DWSIP					5,000,000
	Alcovy Rd Sewer Reab					1,500,000
	Sanitary Sewer Rehab					1,500,000
	Floyd St Water /Sewer					1,900,000
	Newton Dr Water					2,000,000
	GDOT Projects					500,000
	Haynes Ct Water Replacement					150,000
505-4401-54.2100	MACHINERY & EQUIPMENT	660,000	-	766,844	513,844	
	Kubota RTV X (Replacement)					26,000
	Utility Trailer 6 x12					2,500
	Heavy Duty Deck Over Trailer 30 ft					25,000
	Brush Cutter for Mini X					10,000
	Stihl Road Saw x 2					5,000
505-4401-54.2300	FURNITURE AND FIXTURES	5,000	-	-	-	
	New office furniture					10,000
SUBTOTAL: CAPITAL OUTLAY		33,330,000	-	21,736,844	16,824,545	12,723,500
505-4401-55.1001	ADMINISTRATIVE ALLOCATION	70,285	76,654	78,553	58,915	71,728
505-4401-55.1002	D/P-METER READER ALLOC	79,622	75,661	90,137	67,603	68,932
505-4401-55.1004	CUSTOMER SERVICE ALLOC	40,465	37,462	43,761	32,821	44,734
505-4401-55.1005	IT ALLOCATION	31,203	25,418	57,833	43,375	66,332
505-4401-55.1006	PURCHASING/WHSE ALLOCAT	15,289	15,667	12,938	9,704	13,444
505-4401-55.1007	PERSONNEL ALLOCATION	43,049	40,512	52,491	39,368	58,728
505-4401-55.1008	SAFETY RISK ALLOCATION	10,771	9,253	13,302	9,977	14,073
505-4401-55.1009	CITY MANAGER ALLOCATION	38,691	34,203	39,078	29,309	41,229
505-4401-55.1011	ENGINEERING DEPT ALLOCATION	116,066	86,516	75,291	56,468	78,389
505-4401-55.2001	WORKERS COMPENSATION INS	8,800	8,916	9,412	7,059	14,118
505-4401-56.1000	DEPRECIATION	-	907,466	-	-	-
505-4401-56.2000	AMORTIZATION	-	124,057	-	-	-
505-4401-57.2008	WATER/CORNISH-WILLIAMS ST	2,500,000	2,709,585	2,835,000	2,150,617	2,871,762
505-4401-57.4000	BAD DEBTS	-	50,697	-	(1,675)	-
505-4401-57.6001	MISCELLANEOUS EXPENSE	-	2,015	-	-	-
505-4401-58.2001	INTEREST EXPENSE	16,175	16,132	99	11,266	13,630
505-4401-58.6001	DEBT SERVICE	233,238	-	9,600	9,242	222,855
SUBTOTAL: OTHER		3,203,654	4,220,214	3,317,495	2,524,049	3,579,954
505-4401-61.1000	TRANSFER OUT	-	-	50,000	-	-
SUBTOTAL: OTHER FINANCING USES		-	-	50,000	-	-
Totals for dept 4401 - WATER/SEWER MAINTENANCE		**39,776,923**	**6,497,210**	**29,347,494**	**21,968,010**	**20,907,395**

OPERATING DOLLAR INCREASE/ (DECREASE)	623,245
CAPITAL DOLLAR INCREASE/(DECREASE)	(9,013,344)
OTHER FINANCING USES INCREASE/)DECREASE)	(50,000)
PERCENT CHANGE	-28.76%

Dept 4402 - WATER OPERATIONS						
SUBTOTAL - WATER OPERATIONS		**161,241**	**105,005**	**-**	**-**	**-**

NOTES:

This department has been entirely funded by Newton County. The last employee in this department has retired and will not be replaced.

Dept 4430 - WATER OPERATION/RESERVOIR						
505-4430-51.1101	REGULAR EMPLOYEES WAGES	61,943	63,995	69,000	45,403	70,728
505-4430-51.1105	PHONE ALLOCATIONS	600	607	600	425	600
505-4430-51.1300	OVERTIME/ADDITIONAL HOURS	606	381	477	453	830
505-4430-51.1401	EMPS ANNUAL COMPENSATION	1,192	1,191	1,273	1,227	1,311
505-4430-51.2101	MEDICAL INSURANCE	15,653	16,415	18,400	12,981	21,700
505-4430-51.2102	DENTAL INSURANCE	804	772	828	540	879
505-4430-51.2103	LIFE INSURANCE	117	108	121	81	117
505-4430-51.2105	LONG TERM DISABILITY INSURANCE	172	185	177	133	200
505-4430-51.2106	VISION INSURANCE	126	134	130	81	130
505-4430-51.2200	SOCIAL SECURITY (FICA) CO	5,000	4,562	5,500	3,280	5,700
505-4430-51.2400	RETIREMENT CONTRIBUTIONS	7,684	7,684	10,799	8,500	14,387
SUBTOTAL: PERSONAL SERVICES		93,897	96,034	107,305	73,104	116,582
505-4430-52.1200	EAP SERVICES	70	62	67	67	100
505-4430-52.1201	AUDITING FEES	195	195	244	244	252
505-4430-52.1309	FINANCIAL SOFTWARE MAINTENANCE	221	267	232	232	325
505-4430-52.1311	TIMEKEEPING SOFTWARE MAINTENANCE	86	86	104	104	118
505-4430-52.3101	FIRE/CASUALTY INSURANCE	729	554	694	411	1,041
505-4430-52.3102	LIABILITY INSURANCE	2,604	5,070	6,329	3,824	7,278
505-4430-52.3201	TELEPHONE	33	19	23	-	-
505-4430-52.3202	INTERNET SERVICES	893	837	892	604	900
505-4430-52.3301	ADVERTISING	-	-	-	15	-
SUBTOTAL: PURCHASED/ CONTRACTED SERVICES		4,831	7,090	8,585	5,501	10,014
505-4430-53.1101	DIST SYS/ GEN SUPPLIES	460	460	522	521	600
SUBTOTAL: SUPPLIES		460	460	522	521	600
505-4430-55.2001	WORKERS COMPENSATION INS	590	591	588	441	882
SUBTOTAL: OTHER		590	591	588	441	882
SUBTOTAL - WATER OPERATION/RESERVOIR		**99,778**	**104,175**	**117,000**	**79,567**	**128,078**

OPERATING DOLLAR INCREASE/ (DECREASE)	11,078
PERCENT CHANGE	9.47%

NOTES:
This department is entirely funded by Newton County. See revenue account 505-4430-34.4213.

WATER RESOURCES
EXPENSES

Dept 7101 - LAND APPLICATION

505-7101-51.1101	REGULAR EMPLOYEES WAGES	215,101	229,693	263,000	182,590	268,120
505-7101-51.1104	CLOTHING ALLOWANCE	520	523	530	370	530
505-7101-51.1105	PHONE ALLOCATIONS	2,700	2,757	2,700	2,337	2,700
505-7101-51.1300	OVERTIME/ADDITIONAL HOURS	30,082	34,271	28,526	17,546	26,840
505-7101-51.1401	EMPS ANNUAL COMPENSATION	4,756	2,250	5,184	2,327	5,340
505-7101-51.2101	MEDICAL INSURANCE	52,043	54,444	71,600	48,905	82,300
505-7101-51.2102	DENTAL INSURANCE	4,218	3,276	4,345	2,532	4,218
505-7101-51.2103	LIFE INSURANCE	968	477	997	405	968
505-7101-51.2104	MED/DEN/LIFE INS WASH ACC	-	34	-	-	-
505-7101-51.2105	LONG TERM DISABILITY INSURANCE	896	520	923	394	650
505-7101-51.2106	VISION INSURANCE	643	473	662	377	600
505-7101-51.2200	SOCIAL SECURITY (FICA) CO	23,000	22,108	23,000	16,895	23,300
505-7101-51.2400	RETIREMENT CONTRIBUTIONS	45,010	45,974	67,819	55,808	78,809
SUBTOTAL: PERSONAL SERVICES		379,937	396,800	469,286	330,486	494,375
505-7101-52.1200	EAP SERVICES	233	187	180	201	200
505-7101-52.1201	AUDITING FEES	1,011	915	946	946	978
505-7101-52.1203	ENGINEERING SERVICES	10,000	-	-	4,774	50,000
505-7101-52.1303	OUTSIDE TESTING	30,400	30,366	30,000	15,392	80,000
505-7101-52.1309	FINANCIAL SOFTWARE MAINTENANCE	768	324	768	281	393
505-7101-52.1311	TIMEKEEPING SOFTWARE MAINTENANCE	526	514	642	626	725
505-7101-52.2140	LAWN CARE	7,500	6,480	7,500	4,860	7,500
505-7101-52.2141	WILDLIFE MANAGEMENT	1,000	763	1,000	169	1,000
505-7101-52.2142	FORESTRY	1,000	237	1,000	1,100	26,000
505-7101-52.2143	NURSERY	1,000	-	-	-	-
505-7101-52.2201	EQUIPMENT REPAIRS/MAINT	100,000	88,091	100,000	77,756	100,000
505-7101-52.2202	BUILDING REPAIRS/MAINT	50,000	27,668	50,083	50,914	125,000
505-7101-52.2203	EQUIPMENT MAINTENANCE	3,600	1,754	4,000	1,962	4,000
505-7101-52.2321	LEASED EQUPMENT	260	144	254	6	254
505-7101-52.2322	LEASED VEHICLES	56,600	8,798	47,800	19,897	47,250
505-7101-52.3101	FIRE/CASUALTY INSURANCE	3,589	1,094	1,504	1,437	2,256
505-7101-52.3102	LIABILITY INSURANCE	9,554	10,317	14,174	14,024	16,300
505-7101-52.3201	TELEPHONE	549	245	262	450	1,600
505-7101-52.3202	INTERNET SERVICES	1,000	774	821	562	800
505-7101-52.3203	POSTAGE	250	7	250	205	500
505-7101-52.3301	ADVERTISING	100	30	100	60	100
505-7101-52.3302	ADVERTISING-LEGALS	100	-	100	-	100
505-7101-52.3601	ASSOCIATION DUES & MISC	500	116	500	434	750
505-7101-52.3700	EDUCATION AND TRAINING/TRAVEL	15,000	11,445	18,186	10,872	21,000
505-7101-52.3801	PROFESSIONAL LICENSES	500	-	500	-	500
505-7101-52.3851	CONTRACTED SERVICES	6,597	13,394	23,500	20,953	52,000
SUBTOTAL: PURCHASED/ CONTRACTED SERVICES		301,637	203,663	304,070	227,881	539,206
505-7101-53.1101	DIST SYS/ GEN SUPPLIES	28,000	24,538	25,000	17,651	25,000
505-7101-53.1102	ROCK, SAND & CEMENT	5,000	850	5,000	4,625	7,500
505-7101-53.1201	UTILITIES	161,500	155,686	170,000	111,370	170,000
505-7101-53.1250	OIL	200	-	200	-	200
505-7101-53.1270	GAS	12,000	10,224	12,000	6,170	15,000
505-7101-53.1280	DIESEL FUEL	16,000	12,888	16,000	6,988	16,000
505-7101-53.1300	FOOD	1,000	843	1,500	104	1,500
505-7101-53.1601	SMALL EQUIPMENT	16,200	13,083	9,326	9,326	29,000
505-7101-53.1603	LIGHT TOOLS & RELATED	1,420	709	-	-	-
505-7101-53.1701	UNIFORMS	5,000	2,690	5,000	2,584	5,000
SUBTOTAL: SUPPLIES		246,320	221,511	244,026	158,818	269,200

505-7101-54.1200	SITE IMPROVEMENTS	18,560	-	10,000	8,540	
	Landscape around shop					30,000
505-7101-54.1300	BUILDINGS AND BUILDING IM	50,000	-	50,000	49,793	
	Shop addition and roof replacement.					80,000
505-7101-54.1400	INFRASTRUCTURE	-	-	-	-	
	Replacement of creek crossings (OPC by GWES)					400,000
505-7101-54.2100	MACHINERY & EQUIPMENT	112,000	-	112,552	105,195	
	Compact loader					95,000
SUBTOTAL: CAPITAL OUTLAY		180,560	-	172,552	163,528	605,000
505-7101-55.1001	ADMINISTRATIVE ALLOCATION	8,939	9,749	11,918	8,939	13,840
505-7101-55.1005	IT ALLOCATION	8,321	6,778	17,010	12,758	19,509
505-7101-55.1006	PURCHASING/WHSE ALLOCAT	1,945	1,993	1,963	1,472	2,594
505-7101-55.1007	PERSONNEL ALLOCATION	11,480	10,803	15,438	11,579	17,273
505-7101-55.1008	SAFETY RISK ALLOCATION	2,872	2,467	3,912	2,934	4,139
505-7101-55.1009	CITY MANAGER ALLOCATION	2,609	2,306	2,567	1,925	4,570
505-7101-55.2001	WORKERS COMPENSATION INS	2,940	3,044	2,941	2,206	4,412
505-7101-56.1000	DEPRECIATION	-	532,773	-	-	-
505-7101-56.2000	AMORTIZATION	-	34,281	-	-	-
505-7101-57.6001	MISCELLANEOUS EXPENSE	500	202	-	-	-
505-7101-58.2001	INTEREST EXPENSE	2,020	1,759	610	561	-
505-7101-58.6001	DEBT SERVICE	77,700	-	59,200	56,993	-
SUBTOTAL: OTHER		119,326	606,155	115,559	99,367	66,337
SUBTOTAL - LAND APPLICATION		**1,227,780**	**1,428,129**	**1,305,493**	**980,080**	**1,974,118**

OPERATING DOLLAR INCREASE/ (DECREASE)	236,177
CAPITAL DOLLAR INCREASE/(DECREASE)	432,448
PERCENT CHANGE	51.22%

TOTAL WATER RESOURCES APPROPRIATIONS	**68,588,863**	**13,912,950**	**55,466,347**	**35,028,926**	**48,117,969**

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY @ 03/31/25	2025-26 COUNCIL REVISED
FUND 510 - ELECTRIC						
ESTIMATED REVENUES						
510-4601-34.4130	SALE OF RECYCLED MATERIAL	-	9,442	-	680	-
510-4601-34.4310	ELECTRIC UTILITY CHARGES	54,367,857	55,794,581	55,017,149	44,217,769	58,625,013
510-4601-34.4311	PENALTY EARNED- ELECTRIC	550,000	575,811	570,000	513,702	675,000
510-4601-34.4312	DUSK TO DAWN SALES	700,000	797,154	715,000	635,371	810,000
510-4601-34.4313	SURGE PROTECTOR REVENUE	14,000	15,431	14,000	11,686	16,000
510-4601-34.4314	RECONNECT FEES	175,000	207,758	182,000	160,800	225,000
510-4601-34.4315	POLE RENTAL	250,000	250,127	280,000	289,963	340,000
510-4601-34.4316	Elec Pole Attachment Application Fee	30,000	40,768	40,000	72,856	100,000
510-4601-34.4317	POLE REMOVAL FEES	-	7,917	-	-	-
510-4601-34.9300	BAD CHECK FEES	15,000	25,950	20,000	24,450	25,000
510-4601-34.9900	OTHER CHARGES FOR SERVICE	50,000	60,696	60,000	208,393	75,000
510-4601-36.1001	INTEREST REVENUES	-	58,059	-	-	-
510-4601-36.1002	MCT- DIVIDEND INCOME	500,000	1,902,260	1,750,000	1,541,788	1,800,000
510-4601-36.3002	MCT-UNREALIZED GAIN/(LOSS)	-	1,042,652	-	930,491	-
510-4601-38.3000	REIM FOR DAMAGED PROPERTY	-	75,039	20,000	12,613	20,000
510-4601-38.9001	MISCELLANEOUS INCOME	-	17,897	6,000	40,998	-
510-4601-38.9003	MATERIAL/EQUIPMENT SALES	2,500,000	1,531,746	1,078,867	630,899	2,150,000
510-4601-38.9004	MEAG FLEXABLE TRUST REV	9,437,781	1,258,892	9,869,609	202,935	6,620,867
510-4601-39.1201	OPERATING TRANSFERS IN	2,494	-	-	-	-
510-4601-39.2100	SALE OF ASSETS	20,000	13,638	120,000	-	15,000
TOTAL ESTIMATED REVENUES		**68,612,132**	**63,690,356**	**69,742,625**	**49,495,394**	**71,496,880**
APPROPRIATIONS						
510-4601-51.1101	REGULAR EMPLOYEES WAGES	1,990,393	1,937,770	2,215,000	1,480,434	2,265,685
510-4601-51.1105	PHONE ALLOCATIONS	14,940	16,257	16,740	13,732	14,940
510-4601-51.1300	OVERTIME/ADDITIONAL HOURS	418,932	299,908	293,691	393,608	450,000
510-4601-51.1401	EMPS ANNUAL COMPENSATION	27,084	27,084	27,961	32,318	28,800
510-4601-51.2101	MEDICAL INSURANCE	406,126	396,364	544,100	357,789	599,300
510-4601-51.2102	DENTAL INSURANCE	18,582	17,694	19,139	14,200	18,582
510-4601-51.2103	LIFE INSURANCE	2,903	2,689	2,990	2,160	2,903
510-4601-51.2104	MED/DEN/LIFE INS WASH ACC	-	(732)	-	(106)	-
510-4601-51.2105	LONG TERM DISABILITY INSURANCE	4,946	5,139	4,569	3,970	5,700
510-4601-51.2106	VISION INSURANCE	3,072	2,801	3,164	2,274	3,300
510-4601-51.2107	LEGAL INSURANCE	252	-	-	-	-
510-4601-51.2200	SOCIAL SECURITY (FICA) CO	186,204	165,450	195,400	140,300	226,700
510-4601-51.2400	RETIREMENT CONTRIBUTIONS	218,586	97,195	308,332	282,853	299,004
SUBTOTAL: PERSONAL SERVICES		3,292,020	2,967,619	3,631,086	2,723,532	3,914,914
510-4601-52.1200	EAP SERVICES	875	778	985	(24,162)	1,000
510-4601-52.1201	AUDITING FEES	32,288	32,288	33,364	33,364	34,475
510-4601-52.1202	LEGAL FEES	8,345	8,342	4,000	495	4,000
510-4601-52.1203	ENGINEERING SERVICES	50,000	31,945	55,000	144	160,000
510-4601-52.1206	DRUG TESTS	-	45	-	-	-
510-4601-52.1302	TECHNOLOGY MAINTENANCE AND SUPPORT	122,500	122,042	115,000	6,453	115,000
510-4601-52.1309	FINANCIAL SOFTWARE MAINTENANCE	1,592	1,621	1,592	1,408	1,971
510-4601-52.1311	TIMEKEEPING SOFTWARE MAINTENANCE	2,306	2,136	2,813	2,742	3,179
510-4601-52.2200	REPAIRS AND MAINTENANCE	2,200	6,315	-	-	-
510-4601-52.2201	EQUIPMENT REPAIRS/MAINT	86,925	87,918	81,500	66,512	80,000
510-4601-52.2202	BUILDING REPAIRS/MAINT	-	225	-	2,120	2,500
510-4601-52.2203	EQUIPMENT MAINTENANCE	-	6,280	6,200	6,416	6,200

510-4601-52.2321	LEASED EQUPMENT	2,130	2,132	700	29	700
510-4601-52.2322	LEASED VEHICLES	107,110	9,123	105,800	58,488	121,450
510-4601-52.3101	FIRE/CASUALTY INSURANCE	15,516	4,533	6,228	5,953	9,342
510-4601-52.3102	LIABILITY INSURANCE	41,657	47,908	66,282	58,328	76,224
510-4601-52.3201	TELEPHONE	8,699	8,641	7,120	6,979	9,800
510-4601-52.3202	INTERNET SERVICES	21,500	23,185	21,644	15,845	21,200
510-4601-52.3203	POSTAGE	300	135	650	407	650
510-4601-52.3301	ADVERTISING	1,500	1,318	1,500	120	500
510-4601-52.3302	ADVERTISING-LEGALS	90	90	-	-	-
510-4601-52.3303	MARKETING	1,000	813	1,000	-	500
510-4601-52.3400	PRINTING AND BINDING	1,500	646	500	129	2,500
510-4601-52.3601	ASSOCIATION DUES & MISC	4,080	5,578	5,000	6,291	8,000
510-4601-52.3700	EDUCATION AND TRAINING/TRAVEL	30,000	46,402	35,000	25,383	35,000
510-4601-52.3801	PROFESSIONAL LICENSES	250	-	-	-	150
510-4601-52.3851	CONTRACTED SERVICES	128,018	167,196	225,000	309,962	630,000
510-4601-52.3855	CONTRACT LBR: TREE TRIMMI	565,000	582,340	681,450	490,511	681,450
510-4601-52.3856	ECG OUTSOURCED SERVICES	38,000	37,242	399,947	324,919	445,523
510-4601-52.3901	PAYING AGENTS FEE	8	8	-	-	-
SUBTOTAL: PURCHASED/ CONTRACTED SERVICES		1,273,389	1,237,225	1,858,275	1,398,836	2,451,314
510-4601-53.1101	DIST SYS/ GEN SUPPLIES	570,000	381,147	500,000	363,433	500,000
510-4601-53.1105	SUPPLIES & MATERIALS	24,000	23,647	24,000	27,066	34,500
510-4601-53.1201	UTILITIES	20,549	18,546	21,630	13,971	17,140
510-4601-53.1203	STREET LIGHT UTILITITES	4,300	5,171	5,000	3,484	4,355
510-4601-53.1204	STORMWATER UTILITIES	3,888	3,885	887	-	890
510-4601-53.1220	NATURAL GAS	2,500	2,140	2,500	61	75
510-4601-53.1250	OIL	2,000	934	1,000	475	500
510-4601-53.1270	GAS	35,000	28,490	28,000	23,279	28,000
510-4601-53.1280	DIESEL FUEL	45,000	43,159	40,400	31,271	40,400
510-4601-53.1300	FOOD	2,500	2,437	4,000	2,726	4,000
510-4601-53.1531	ELECTRICITY-MEAG	44,664,106	44,379,157	44,500,292	34,606,181	45,210,304
510-4601-53.1532	ELECTRICITY-SEPA	1,219,478	757,259	1,190,845	560,332	1,182,923
510-4601-53.1533	ELECTRIC CITIES OF GA	469,436	287,087	100,053	-	-
510-4601-53.1601	SMALL EQUIPMENT	85,500	33,572	70,000	52,235	85,000
510-4601-53.1603	LIGHT TOOLS & RELATED	-	9,515	-	-	5,000
510-4601-53.1701	UNIFORMS	25,700	29,427	26,000	17,861	26,000
SUBTOTAL: SUPPLIES		47,173,957	46,005,573	46,514,607	35,702,375	47,139,087
510-4601-54.1100	SITES/LAND	100,000	-	-	-	-
510-4601-54.1400	INFRASTRUCTURE	1,440,000	-	1,895,000	551,261	
	Flat Rock Rd					300,000
	Elm St.					400,000
	Mill St. Reconnduct for Circuit Tie					30,000
	Emory St Reconnduct					150,000
	Turner Lake Tie with Brown Bridge Rd					150,000
	General MIlls					700,000
	Electronic Reclosers					125,000
510-4601-54.1500	NEW DEVELOPMENTS	3,025,000	-	1,528,867	2,340,311	
	Town Center					500,000
	Turner Lake Apartments					350,000
	FBC					50,000
	Cornish Creek Water Plant					1,000,000
	Misc.					250,000
510-4601-54.2100	MACHINERY & EQUIPMENT	253,000	(86)	563,149	39,496	
	Air Compressor					25,000
	Rock Auger					6,000
	Auger for Line Truck					4,000

	Air Drill Bits and Hammer					8,000
	Small Mini Ex					70,000
	Skid Steer					120,000
	Jet Vac Trailer					150,000
	Chipper Truck - Approved 3/4/24 est delivery FY26					168,149
	Bucket Truck to Replace 827 - Approved in PY est delivery FY26					300,000
SUBTOTAL: CAPITAL OUTLAY		4,818,000	(86)	3,987,016	2,931,068	4,856,149
510-4601-55.1001	ADMINISTRATIVE ALLOCATION	484,496	528,396	627,836	470,877	604,735
510-4601-55.1002	D/P-METER READER ALLOC	669,255	636,778	757,779	568,334	539,321
510-4601-55.1004	CUSTOMER SERVICE ALLOC	340,128	315,288	367,895	275,921	349,994
510-4601-55.1005	IT ALLOCATION	52,005	42,363	95,254	71,440	109,253
510-4601-55.1006	PURCHASING/WHSE ALLOCAT	105,395	107,996	103,405	77,554	113,347
510-4601-55.1007	PERSONNEL ALLOCATION	71,749	67,520	86,455	64,841	96,728
510-4601-55.1008	SAFETY RISK ALLOCATION	17,952	15,421	21,909	16,432	23,179
510-4601-55.1009	CITY MANAGER ALLOCATION	336,609	297,568	339,020	254,265	340,544
510-4601-55.2001	WORKERS COMPENSATION INS	14,670	14,698	15,294	11,471	22,941
510-4601-56.1000	DEPRECIATION	-	1,154,374	-	-	-
510-4601-56.2000	AMORTIZATION	-	68,885	-	-	-
510-4601-57.2002	LANDFILL FEES	5,200	5,169	-	2	-
510-4601-57.4000	BAD DEBTS	-	241,663	-	-	-
510-4601-57.6001	MISCELLANEOUS EXPENSE	-	(12,310)	-	-	-
SUBTOTAL: OTHER		2,097,459	3,483,809	2,414,847	1,811,137	2,200,042
510-4601-61.1000	TRANSFER OUT	9,957,307	4,600,706	11,336,794	5,587,353	10,935,374
SUBTOTAL: OTHER FINANCING USES		9,957,307	4,600,706	11,336,794	5,587,353	10,935,374
TOTAL APPROPRIATIONS		**68,612,132**	**58,294,846**	**69,742,625**	**50,154,301**	**71,496,880**

OPERATING DOLLAR INCREASE/ (DECREASE)	1,286,542
CAPITAL DOLLAR INCREASE/(DECREASE)	869,133
OTHER FINANCING DOLLAR INCREASE/ (DECREASE)	(401,420)
PERCENT CHANGE	2.52%

NOTES:

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY @ 03/31/25	2025-26 CITY MGR BUDGET
FUND 515 - GAS FUND						
ESTIMATED REVENUES						
515-4701-34.4130	SALE OF RECYCLED MATERIAL	-	328	-	323	-
515-4701-34.4314	RECONNECT FEES	-	-	-	75	-
515-4701-34.4410	GAS UTILITY CHARGES	17,131,671	16,302,402	15,580,757	13,595,654	18,940,041
515-4701-34.4411	PENALTY EARNED- GAS	130,000	174,432	185,000	114,688	160,000
515-4701-34.4412	GAS LINE EXTENSION SALES	-	-	-	-	75,000
515-4701-38.9003	MATERIAL/EQUIPMENT SALES	4,000	140,967	50,000	23,648	50,000
515-4701-38.9006	MGAG PORTFOLIO RETURNS	350,000	638,549	500,000	-	550,000
515-4701-39.0001	USE OF FUND BALANCE	2,341,919	-	8,263,889	-	4,547,217
515-4701-39.1201	OPERATING TRANSFERS IN	1,855	-	-	-	-
515-4701-39.2100	SALE OF ASSETS	20,000	10,100	20,000	-	-
TOTAL ESTIMATED REVENUES		**19,979,445**	**17,266,778**	**24,599,646**	**13,734,388**	**24,322,258**
APPROPRIATIONS						
515-4701-51.1101	REGULAR EMPLOYEE WAGES	847,816	836,916	947,750	649,576	1,086,270
515-4701-51.1105	PHONE ALLOCATIONS	9,600	9,141	11,400	7,575	10,800
515-4701-51.1300	OVERTIME/ADDITIONAL HOURS	55,892	36,592	56,000	32,070	58,000
515-4701-51.1401	EMPS ANNUAL COMPENSATION	8,287	8,287	7,934	11,284	8,172
515-4701-51.2101	MEDICAL INSURANCE	204,381	169,666	230,500	147,123	246,300
515-4701-51.2102	DENTAL INSURANCE	7,894	6,669	8,131	5,183	7,894
515-4701-51.2103	LIFE INSURANCE	1,394	1,352	1,436	1,116	1,394
515-4701-51.2104	MED/DEN/LIFE INS WASH ACC	-	(1)	-	-	-
515-4701-51.2105	LONG TERM DISABILITY INSURANCE	2,010	2,180	2,070	1,822	2,700
515-4701-51.2106	VISION INSURANCE	1,347	1,003	1,387	787	1,300
515-4701-51.2200	SOCIAL SECURITY (FICA) CO	69,000	64,412	78,300	51,354	89,000
515-4701-51.2400	RETIREMENT CONTRIBUTIONS	77,361	1,055,549	105,358	106,431	104,374
SUBTOTAL: PERSONAL SERVICES		1,284,982	2,191,766	1,450,266	1,014,321	1,616,204
515-4701-52.1200	EAP SERVICES	420	373	460	402	600
515-4701-52.1201	AUDITING FEES	10,425	10,425	10,372	10,773	11,132
515-4701-52.1202	LEGAL FEES	1,436	1,287	1,200	2,255	2,500
515-4701-52.1203	ENGINEERING SERVICES	75,000	5,189	100,000	4,994	100,000
515-4701-52.1302	TECHNOLOGY MAINTENANCE AND SUP	5,100	5,440	5,500	4,878	7,500
515-4701-52.1309	FINANCIAL SOFTWARE MAINTENANCE	767	700	767	608	851
515-4701-52.1311	TIMEKEEPING SOFTWARE MAINTENAN(	1,102	1,025	1,344	1,311	1,519
515-4701-52.2201	EQUIPMENT REPAIRS/MAINT	25,000	27,598	20,000	12,880	20,000
515-4701-52.2202	BUILDING REPAIRS/MAINT	15,000	8,893	50,000	10,055	15,000
515-4701-52.2203	EQUIPMENT MAINTENANCE	4,800	2,344	2,700	3,779	6,500
515-4701-52.2210	REPAIRS TO GAS SYSTEM	-	-	-	3,264	10,000
515-4701-52.2321	LEASED EQUPMENT	1,820	511	300	639	1,000
515-4701-52.2322	LEASED VEHICLES	83,700	15,379	120,000	54,109	173,124
515-4701-52.3101	FIRE/CASUALTY INSURANCE	7,838	2,612	3,114	2,977	4,671
515-4701-52.3102	LIABILITY INSURANCE	29,491	22,374	30,280	29,962	34,822
515-4701-52.3201	TELEPHONE	12,200	11,907	12,645	6,256	13,800
515-4701-52.3202	INTERNET SERVICES	7,500	7,203	7,058	4,814	6,500
515-4701-52.3203	POSTAGE	3,000	375	1,000	948	1,500
515-4701-52.3301	ADVERTISING	1,500	-	1,500	240	2,500
515-4701-52.3302	ADVERTISING-LEGALS	300	-	-	-	-

515-4701-52.3303	MARKETING	1,500	385	10,000	-	16,000
515-4701-52.3400	PRINTING AND BINDING	5,300	3,587	3,500	4,537	3,500
515-4701-52.3601	ASSOCIATION DUES & MISC	15,000	11,072	20,000	6,291	15,000
515-4701-52.3700	EDUCATION AND TRAINING/TRAVEL	15,000	14,831	22,050	14,461	23,500
515-4701-52.3801	PROFESSIONAL LICENSES	500	155	500	-	500
515-4701-52.3851	CONTRACTED SERVICES	314,893	157,637	225,000	203,903	257,100
515-4701-52.3901	PAYING AGENTS FEE	-	(758)	-	-	-
SUBTOTAL: PURCHASED/ CONTRACTED SERVICES		638,592	310,544	649,290	384,336	729,119
515-4701-53.1101	DIST SYS/ GEN SUPPLIES	25,000	(17,873)	35,000	40,468	361,723
515-4701-53.1105	SUPPLIES & MATERIALS	17,594	16,086	30,000	21,247	30,000
515-4701-53.1201	UTILITIES	33,250	38,642	35,000	28,008	45,000
515-4701-53.1204	STORMWATER UTILITIES	626	626	189	-	300
515-4701-53.1220	NATURAL GAS	10,652,864	8,524,045	8,906,550	8,646,893	12,079,204
515-4701-53.1250	OIL	500	360	500	390	1,000
515-4701-53.1270	GAS	20,000	18,737	22,000	12,550	26,000
515-4701-53.1280	DIESEL FUEL	12,000	12,372	14,000	8,253	14,000
515-4701-53.1300	FOOD	1,250	1,239	1,500	1,061	2,500
515-4701-53.1400	BOOKS & PERIODICALS	250	-	250	-	250
515-4701-53.1601	SMALL EQUIPMENT	41,500	24,997	54,500	40,301	39,200
515-4701-53.1602	RADIOS	8,000	4,247	10,000	-	-
515-4701-53.1603	LIGHT TOOLS & RELATED	7,500	6,562	7,500	4,178	19,950
515-4701-53.1701	UNIFORMS	14,000	12,058	14,500	11,982	17,300
515-4701-53.1704	OTHER OPERATING SUPPLIES	-	-	3,500	-	3,500
SUBTOTAL: SUPPLIES		10,834,334	8,642,098	9,134,989	8,815,331	12,639,927
515-4701-54.1200	SITE IMPROVEMENTS	-	-	-	10,640	-
515-4701-54.1400	INFRASTRUCTURE	2,631,250	206	5,591,300	1,309,891	
	System Renewals/repalcements					250,000
	Materials/labor new mains					500,000
	Regulator Station renewal/repairs (Mansfield)					135,000
	Bridge and river inspection/repair					125,000
	DOT Relocation Projects					300,000
	Oxford to Bob Williams					350,000
	Install AMI Project Year 1 - Approved in PY					600,000
	Install AMI Year 2 ERT's - Approved in PY					275,000
	System Upgrades for Server Farms					75,000
515-4701-54.1500	NEW DEVELOPMENTS	13,000	-	-	-	-
515-4701-54.2100	MACHINERY & EQUIPMENT	73,000	-	112,600	83,321	
	Welder with aircompressor for crew trucks x2					28,000
SUBTOTAL: CAPITAL OUTLAY		2,717,250	206	5,703,900	1,403,852	2,638,000
515-4701-55.1001	ADMINISTRATIVE ALLOCATION	141,243	154,041	185,964	139,473	208,175
515-4701-55.1002	D/P-METER READER ALLOC	200,538	190,806	207,830	155,873	165,540
515-4701-55.1004	CUSTOMER SERVICE ALLOC	101,917	94,474	100,899	75,674	107,428
515-4701-55.1005	IT ALLOCATION	24,963	20,334	44,225	33,169	62,430
515-4701-55.1006	PURCHASING/WHSE ALLOCAT	30,725	31,484	30,628	22,971	39,019
515-4701-55.1007	PERSONNEL ALLOCATION	34,439	32,410	40,140	30,105	55,273
515-4701-55.1008	SAFETY RISK ALLOCATION	8,617	7,402	10,172	7,629	13,245
515-4701-55.1009	CITY MANAGER ALLOCATION	100,863	89,164	92,980	69,735	104,527
515-4701-55.2001	WORKERS COMPENSATION INS	7,040	7,054	7,647	5,735	11,471
515-4701-56.1000	DEPRECIATION	-	287,286	-	-	-
515-4701-56.2000	AMORTIZATION	-	41,163	-	-	-
515-4701-57.2001	FRANCHISE EXPENSE	20,000	20,650	20,000	18,848	24,000

515-4701-57.2002	LANDFILL FEES	-	1,936	5,000	(47)	5,000
515-4701-57.3002	GAS REBATE/MISC EXP	3,000	2,550	3,000	900	3,000
515-4701-57.4000	BAD DEBTS	50,000	(17,384)	50,000	-	20,000
515-4701-57.6001	MISCELLANEOUS EXPENSE	680	677	10,000	6,031	-
SUBTOTAL: OTHER		724,025	964,047	808,485	566,096	819,108
515-4701-61.1000	TRANSFER OUT	3,780,262	2,705,662	6,852,716	2,500,000	5,879,900
SUBTOTAL: OTHER FINANCING USES		3,780,262	2,705,662	6,852,716	2,500,000	5,879,900
TOTAL APPROPRIATIONS		**19,979,445**	**14,814,323**	**24,599,646**	**14,683,936**	**24,322,258**

OPERATING DOLLAR INCREASE/ (DECREASE)	3,761,328
CAPITAL DOLLAR INCREASE/(DECREASE)	(3,065,900)
OTHER FINANCING DOLLAR INCREASE/ (DECREASE)	(972,816)
PERCENT CHANGE	-1.13%

NOTES:

ALTERNATIVE FUELING STATION

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY @ 03/31/25	2025-26 CITY MGR BUDGET
FUND 516 - ALTERNATIVE FUELING STATION						
ESTIMATED REVENUES						
516-4702-34.4310	ELECTRIC UTILITY CHARGES	-	19,164	18,000	49,907	-
516-4702-34.4413	CNG GAS SALES	25,000	15,432	16,000	7,337	-
516-4702-39.1201	OPERATING TRANSFERS IN	60,925	15,521	70,350	-	87,300
TOTAL ESTIMATED REVENUES		**85,925**	**50,117**	**104,350**	**57,244**	**87,300**
APPROPRIATIONS						
516-4702-52.1202	LEGAL FEES	750	-	750	-	750
516-4702-52.3203	POSTAGE	75	-	50	-	50
516-4702-52.3205	COMMUNICATIONS FEES	1,000	-	-	-	-
516-4702-52.3303	MARKETING	1,000	-	1,000	-	500
516-4702-52.3700	EDUCATION AND TRAINING/TRAVEL	3,750	609	4,250	-	6,000
516-4702-52.3851	CONTRACTED SERVICES	18,700	10,451	20,000	1,969	20,000
SUBTOTAL: PURCHASED/ CONTRACTED SERVICES		25,275	11,060	26,050	1,969	27,300
516-4702-53.1101	DIST SYS/ GEN SUPPLIES	1,200	151	1,200	306	1,000
516-4702-53.1201	UTILITIES	25,897	6,706	8,000	5,559	9,500
516-4702-53.1220	NATURAL GAS	14,000	12,160	12,500	5,448	10,500
516-4702-53.1601	SMALL EQUIPMENT	3,300	6,096	3,000	-	2,500
516-4702-53.1603	LIGHT TOOLS & RELATED	1,500	315	1,500	-	1,500
SUBTOTAL: SUPPLIES		45,897	25,428	26,200	11,313	25,000
516-4702-54.1300	BUILDINGS AND BUILDING IM	2,500	-	2,500	-	
	Potential maintenance issues for the restroom facility					2,500
516-4702-54.1400	INFRASTRUCTURE	10,000	-	48,000	-	
	Misc. Parts/fittings for Compressor maintenance					10,000
	Updated and Larger Sign for Alternative Fuels					10,000
	Landscape maintenance and improvements					5,000
SUBTOTAL: CAPITAL OUTLAY		12,500	-	50,500	-	27,500
516-4702-56.1000	DEPRECIATION	-	50,864	-	-	-
516-4702-57.4000	BAD DEBTS	750	-	-	-	-
516-4702-57.6001	MISCELLANEOUS EXPENSE	3	3	-	-	-
516-4702-58.3001	BANK SERVICE CHARGES	1,500	2,103	1,600	5,312	7,500
SUBTOTAL: OTHER		2,253	52,970	1,600	5,312	7,500
TOTAL APPROPRIATIONS		**85,925**	**89,458**	**104,350**	**18,594**	**87,300**

OPERATING DOLLAR INCREASE/ (DECREASE)	5,950
CAPITAL DOLLAR INCREASE/(DECREASE)	(23,000)
PERCENT CHANGE	-16.34%

SANITATION FUND

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY @ 03/31/25	2025-26 CITY MGR BUDGET
FUND 540 - SANITATION						
ESTIMATED REVENUES						
540-4501-34.4110	REFUSE COLLECTION CHARGES	3,411,209	3,670,232	3,560,000	1,747,996	1,710,000
540-4501-39.1201	OPERATING TRANSFERS IN	-	-	-	-	81,767
TOTAL ESTIMATED REVENUES		**3,411,209**	**3,670,232**	**3,560,000**	**1,747,996**	**1,791,767**
APPROPRIATIONS						
540-4501-51.1101	REGULAR EMPLOYEES WAGES	66,415	128,952	74,000	94,795	75,450
540-4501-51.1105	PHONE ALLOCATIONS	2,400	2,428	1,200	1,700	2,400
540-4501-51.1300	OVERTIME/ADDITIONAL HOURS	15,000	171	2,500	372	2,500
540-4501-51.1401	EMPS ANNUAL COMPENSATION	1,261	1,277	1,374	1,316	1,415
540-4501-51.2101	MEDICAL INSURANCE	23,620	23,696	21,300	18,636	31,200
540-4501-51.2102	DENTAL INSURANCE	971	1,042	1,000	729	971
540-4501-51.2103	LIFE INSURANCE	175	162	180	122	175
540-4501-51.2105	LONG TERM DISABILITY INSURANCE	337	385	347	278	400
540-4501-51.2106	VISION INSURANCE	156	143	161	100	150
540-4501-51.2200	SOCIAL SECURITY (FICA) CO	7,000	9,472	6,100	6,795	6,300
540-4501-51.2400	RETIREMENT CONTRIBUTIONS	9,796	9,796	15,441	11,581	19,469
SUBTOTAL: PERSONAL SERVICES		127,131	177,524	123,603	136,424	140,430
540-4501-52.1200	EAP SERVICES	35	-	40	-	100
540-4501-52.1202	LEGAL FEES	500	2,408	1,000	1,073	2,500
540-4501-52.1309	FINANCIAL SOFTWARE MAINTENANCE	1,592	1,451	1,592	1,260	1,764
540-4501-52.2201	EQUIPMENT REPAIRS/MAINT	-	1,969	500	129	-
540-4501-52.2202	BUILDING REPAIRS/MAINT	252	251	500	-	1,000
540-4501-52.2203	EQUIPMENT MAINTENANCE	425	900	1,000	628	1,000
540-4501-52.2322	LEASED VEHICLES	6,100	(7,588)	10,200	5,298	7,100
540-4501-52.3202	INTERNET SERVICES	457	550	573	-	400
540-4501-52.3302	ADVERTISING-LEGALS	-	-	-	180	-
540-4501-52.3400	PRINTING AND BINDING	-	-	-	39	-
540-4501-52.3851	CONTRACTED SERVICES	3,091,256	3,145,815	3,072,000	1,266,439	1,558,540
SUBTOTAL: PURCHASED/ CONTRACTED SERVICES		3,100,617	3,145,756	3,087,405	1,275,046	1,572,404
540-4501-53.1101	DIST SYS/ GEN SUPPLIES	1,000	560	1,000	232	1,000
540-4501-53.1201	UTILITIES	5,150	7,771	7,400	529	8,000
540-4501-53.1220	NATURAL GAS	-	92	-	-	-
540-4501-53.1250	OIL	-	14	-	3	-
540-4501-53.1270	GAS	1,000	1,294	1,000	1,400	1,800
540-4501-53.1300	FOOD	500	-	500	-	500
540-4501-53.1601	SMALL EQUIPMENT	500	858	500	-	3,500
540-4501-53.1701	UNIFORMS	600	703	750	590	750
SUBTOTAL: SUPPLIES		8,750	11,292	11,150	2,754	15,550
540-4501-55.1001	ADMINISTRATIVE ALLOCATION	23,976	26,149	32,629	24,472	15,905
540-4501-55.1002	D/P-METER READER ALLOC	38,455	36,589	45,057	33,793	15,537
540-4501-55.1004	CUSTOMER SERVICE ALLOC	19,544	18,116	21,875	16,406	10,083
540-4501-55.1005	IT ALLOCATION	2,080	1,695	3,402	2,552	3,902
540-4501-55.1006	PURCHASING/WHSE ALLOCAT	5,216	5,344	5,374	4,030	2,981
540-4501-55.1007	PERSONNEL ALLOCATION	2,870	2,701	3,088	2,316	3,455
540-4501-55.1008	SAFETY RISK ALLOCATION	718	617	782	587	828
540-4501-55.1009	CITY MANAGER ALLOCATION	19,341	17,098	20,158	15,118	9,810

540-4501-55.2001	WORKERS COMPENSATION INS	590	633	588	441	882
540-4501-56.1000	DEPRECIATION	-	11,957	-	-	-
540-4501-56.2000	AMORTIZATION	-	12,007	-	-	-
540-4501-57.2002	LANDFILL FEES	-	36,692	-	4,324	-
540-4501-57.4000	BAD DEBTS	8,000	32,222	-	(948)	-
SUBTOTAL: OTHER		120,790	201,820	132,953	103,091	63,383
540-4501-61.1000	TRANSFER OUT	53,921	-	204,889	-	-
SUBTOTAL: OTHER FINANCING USES		53,921	-	204,889	-	-
TOTAL APPROPRIATIONS		**3,411,209**	**3,536,392**	**3,560,000**	**1,517,315**	**1,791,767**

OPERATING DOLLAR INCREASE/ (DECREASE)	(1,563,344)
OTHER FINANCING DOLLAR INCREASE/ (DECREASE)	(204,889)
PERCENT CHANGE	-49.67%

NOTES:

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY @ 03/31/25	2025-26 CITY MGR BUDGET
FUND 550 - AIRPORT FUND						
ESTIMATED REVENUES						
550-7563-33.1001	FAA GRANT	150,000	-	489,000	-	717,000
550-7563-33.4001	GDOT GRANT - AIRPORT	7,500	-	522,500	107,905	530,000
550-7563-34.5311	FUEL SALES	1,150,000	1,098,857	1,150,000	752,589	1,300,000
550-7563-34.5313	TIE DOWNS	6,400	10,130	9,000	11,124	10,000
550-7563-34.5314	RAMP FEES	3,000	20,590	18,000	13,009	18,000
550-7563-34.5315	OIL SALES	-	-	1,000	-	1,000
550-7563-36.1001	INTEREST REVENUES	2,900	35,460	-	-	-
550-7563-37.1002	CONTRIBUTED CAPITAL	-	-	808,467	-	-
550-7563-38.1002	TOWER AGREEMENTS REVENUE	-	500	-	-	-
550-7563-38.1004	AIRPORT LEASE	140,000	139,161	174,000	157,234	215,000
550-7563-38.9001	MISCELLANEOUS INCOME	20,534	14,251	3,000	-	3,000
550-7563-39.1201	OPERATING TRANSFERS IN	390,848	321,797	429,066	17,483	799,603
TOTAL ESTIMATED REVENUES		**1,871,182**	**1,640,746**	**3,604,033**	**1,059,344**	**3,593,603**
APPROPRIATIONS						
550-7563-51.1101	REGULAR EMPLOYEES WAGES	185,212	183,291	238,000	158,820	241,870
550-7563-51.1105	PHONE ALLOCATIONS	2,100	2,125	2,100	1,687	2,100
550-7563-51.1300	OVERTIME/ADDITIONAL HOURS	10,000	7,815	8,089	9,131	14,356
550-7563-51.1401	EMPS ANNUAL COMPENSATION	1,747	2,638	1,904	2,718	1,961
550-7563-51.2101	MEDICAL INSURANCE	9,840	22,430	60,900	30,625	50,700
550-7563-51.2102	DENTAL INSURANCE	804	1,387	828	2,039	804
550-7563-51.2103	LIFE INSURANCE	349	320	359	306	349
550-7563-51.2104	MED/DEN/LIFE INS WASH ACC	-	6	-	-	-
550-7563-51.2105	LONG TERM DISABILITY INSURANCE	356	500	367	391	600
550-7563-51.2106	VISION INSURANCE	126	200	130	313	480
550-7563-51.2200	SOCIAL SECURITY (FICA) CO	16,000	14,515	19,200	12,741	20,000
550-7563-51.2400	RETIREMENT CONTRIBUTIONS	18,213	18,690	30,938	27,412	33,787
SUBTOTAL: PERSONAL SERVICES		244,747	253,917	362,815	246,183	367,007
550-7563-52.1200	EAP SERVICES	255	93	145	100	200
550-7563-52.1201	AUDITING FEES	825	825	853	853	881
550-7563-52.1202	LEGAL FEES	17,000	14,769	12,000	1,073	12,000
550-7563-52.1204	ENGINEERING SERV/AIRPORT	223,292	166,894	450,000	57,121	895,000
550-7563-52.1302	TECHNOLOGY MAINTENANCE AND SUPPORT	28,100	30,400	20,000	20,907	28,000
550-7563-52.1309	FINANCIAL SOFTWARE MAINTENANCE	355	324	355	281	393
550-7563-52.1311	TIMEKEEPING SOFTWARE MAINTENANCE	312	257	381	370	431
550-7563-52.2140	LAWN CARE	7,000	10,320	7,000	8,400	8,500
550-7563-52.2141	WILDLIFE MANAGEMENT	1,000	-	1,000	-	1,000
550-7563-52.2201	EQUIPMENT REPAIRS/MAINT	37,414	37,407	25,000	44,948	45,000
550-7563-52.2202	BUILDING REPAIRS/MAINT	5,010	5,010	11,050	12,536	12,000
550-7563-52.2203	EQUIPMENT MAINTENANCE	4,140	3,189	5,000	2,265	9,000
550-7563-52.2205	AIRPORT BLDG REPAIRS/IMP	-	-	20,000	14,657	15,000
550-7563-52.2321	LEASED EQUPMENT	12,000	12,000	12,448	9,000	12,000
550-7563-52.2322	LEASED VEHICLES	15,600	(2,911)	14,520	6,272	16,100
550-7563-52.3101	FIRE/CASUALTY INSURANCE	217	-	-	-	-
550-7563-52.3102	LIABILITY INSURANCE	171	-	-	258	-
550-7563-52.3103	INSURANCE AIRPORT	24,200	21,627	33,349	16,676	35,000
550-7563-52.3201	TELEPHONE	7,765	7,497	11,413	677	900

550-7563-52.3202	INTERNET SERVICES	660	613	650	445	600
550-7563-52.3203	POSTAGE	500	68	500	34	500
550-7563-52.3301	ADVERTISING	1,000	330	1,000	370	4,000
550-7563-52.3302	ADVERTISING-LEGALS	300	-	300	-	500
550-7563-52.3400	PRINTING AND BINDING	100	57	211	211	250
550-7563-52.3601	ASSOCIATION DUES & MISC	1,450	1,449	1,500	300	1,500
550-7563-52.3700	EDUCATION AND TRAINING/TRAVEL	3,000	2,799	4,000	388	5,000
550-7563-52.3801	PROFESSIONAL LICENSES	200	100	250	-	250
550-7563-52.3851	CONTRACTED SERVICES	52,696	35,271	78,000	17,267	85,500
550-7563-52.3901	PAYING AGENTS FEE	300	296	-	-	-
SUBTOTAL: PURCHASED/ CONTRACTED SERVICES		444,862	348,684	710,925	215,409	1,189,505
550-7563-53.1101	DIST SYS/ GEN SUPPLIES	9,900	10,113	10,000	11,866	10,000
550-7563-53.1201	UTILITIES	29,450	30,746	31,000	22,035	35,000
550-7563-53.1203	STREET LIGHT UTILITITES	9,000	7,256	9,000	5,201	10,000
550-7563-53.1204	STORMWATER UTILITIES	28,000	41,092	20,844	-	23,000
550-7563-53.1250	OIL	500	461	1,000	-	1,000
550-7563-53.1260	JET-A FUEL	428,000	396,385	450,000	253,049	375,000
550-7563-53.1261	AVGAS FUEL	382,000	444,428	400,000	280,000	400,000
550-7563-53.1270	GAS	3,500	3,344	4,000	8,519	9,000
550-7563-53.1280	DIESEL FUEL	2,500	913	3,000	513	3,300
550-7563-53.1300	FOOD	840	831	850	790	500
550-7563-53.1400	BOOKS & PERIODICALS	-	-	250	-	250
550-7563-53.1601	SMALL EQUIPMENT	11,080	16,733	11,000	10,408	10,000
550-7563-53.1701	UNIFORMS	3,300	3,201	4,500	3,900	5,000
SUBTOTAL: SUPPLIES		908,070	955,503	945,444	596,281	882,050
550-7563-54.1200	SITE IMPROVEMENTS	3,500	-	6,000	-	
	Erosion Control on Airfield					7,500
550-7563-54.1300	BUILDINGS AND BUILDING IM	25,800	-	10,000	-	-
550-7563-54.1400	INFRASTRUCTURE	160,000	-	1,458,467	58,121	
	Landside FBO Drive-Way & Parking Lot Asphalt Rehab, Landside Hangar Avenue Asphalt Rehab					75,000
	Airside Electrical (i.e. Runway & Taxiway Marker Light's & Directional Signage) Back-Up Generator (Gas) & Transfer Switch (Parts & Labor)					62,000
	Airside Back-Up Generator (Gas Department Tie-In) Supplies					5,000
	Weather Station AWOS Back-Up Generator (Gas) & Transfer Switch (Parts & Labor)					62,000
	Weather Station AWOS Back-Up Generator (Gas Department Tie-In) Supplies					7,000
	Fence (Joining Airfield Fence to Archer's Fence, Repair Current Fencing 375"x25.00					9,375
	T/W A-4 LED Blue ETES 45 x 250.00					11,250
	FY26 CIP: Crack Seal, Rejuvenation, and Marking for NW Apron 350,000sf - 5% Local					400,000
	FY26 CIP: Design FBO Parking Lot Expansion - 5% Local					100,000
	FY26 CIP: Land Acquisition for FBO Parking Lot Expansion - 5% Local					100,000
	FY26 CIP: FBO Parking Lot Expansion, Environmental ESA-P1 - 10% Local					30,000
	Priority per GDOT: Obstruction Removal, Airport Perimeter Trees (Includes Legal, Consulting, Tree Service Low Bid, Potential Cost of Reimbursement to Citizen)					125,000
	B1 Miscellaneous					30,000
550-7563-54.2100	MACHINERY & EQUIPMENT	32,800	-	36,000	30,874	
	John Deere 60" Zero Turn Replacing an older mower					14,500
	Aircraft Tug					36,000
550-7563-54.2300	FURNITURE AND FIXTURES	6,000	-	5,000	-	
	FBO Furniture					8,000
550-7563-54.2400	COMPUTERS	3,800	-	5,407	-	
	FBO Computers and Point of Sale IPAD with Software					7,500
	Runway Cameras 8 x 500.00 per camera, 250.00 wiring (Needed for fee/revenue collection & potentia					4,250
SUBTOTAL: CAPITAL OUTLAY		231,900	-	1,520,874	88,995	1,094,375

550-7563-55.1001	ADMINISTRATIVE ALLOCATION	12,509	13,642	21,770	16,328	14,405
550-7563-55.1005	IT ALLOCATION	6,241	5,084	13,608	10,206	15,608
550-7563-55.1006	PURCHASING/WHSE ALLOCAT	2,721	2,788	3,586	2,689	2,700
550-7563-55.1007	PERSONNEL ALLOCATION	8,610	8,102	12,351	9,263	13,818
550-7563-55.1008	SAFETY RISK ALLOCATION	2,154	1,851	3,130	2,347	3,311
550-7563-55.1009	CITY MANAGER ALLOCATION	7,408	6,549	7,715	5,786	8,176
550-7563-55.2001	WORKERS COMPENSATION INS	1,760	1,763	1,765	1,324	2,648
550-7563-56.1000	DEPRECIATION	-	531,580	-	-	-
550-7563-56.2000	AMORTIZATION	-	9,009	-	-	-
550-7563-57.4000	BAD DEBTS	200	200	-	-	-
550-7563-57.6001	MISCELLANEOUS EXPENSE	-	150	50	50	-
SUBTOTAL: OTHER		41,603	580,718	63,975	47,993	60,666
550-7563-61.1000	TRANSFER OUT	-	197,876	-	-	-
SUBTOTAL: OTHER FINANCING USES		-	197,876	-	-	-
TOTAL APPROPRIATIONS		**1,871,182**	**2,336,698**	**3,604,033**	**1,194,861**	**3,593,603**

OPERATING DOLLAR INCREASE/ (DECREASE)	416,069
CAPITAL DOLLAR INCREASE/(DECREASE)	(426,499)
PERCENT CHANGE	-0.29%

EMPLOYEE'S RETIREMENT FUND

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY @ 03/31/25	2025-26 CITY MGR BUDGET
FUND 775 - EMPLOYEE'S RETIREMENT						
ESTIMATED REVENUES						
775-1519-36.1001	INTEREST REVENUES	-	1,598,098	-	1,351,087	-
775-1519-36.2000	REALIZED CNG FMV INVESTMENTS	-	(8,946,481)	-	14,657	-
775-1519-36.3001	UNREALIZED CNG FMV INVESTMENTS	-	14,995,178	-	1,754,585	2,178,777
775-1519-38.4000	PENSION TRUST FUND CONTRI	1,493,011	2,740,278	2,500,000	2,353,976	2,685,548
775-1519-39.0001	USE OF FUND BALANCE	1,555,332	-	2,350,596	-	-
775-1519-39.1201	OPERATING TRANSFERS IN	1,074,600	-	-	-	-
TOTAL ESTIMATED REVENUES		**4,122,943**	**10,387,073**	**4,850,596**	**5,474,305**	**4,864,325**
APPROPRIATIONS						
775-1519-51.2101	MEDICAL INSURANCE	-	4,567	-	18	-
775-1519-51.2102	DENTAL INSURANCE	-	(19)	-	(42)	-
775-1519-51.2103	LIFE INSURANCE	-	(432)	-	(552)	-
775-1519-51.2104	MED/DEN/LIFE INS WASH ACC	-	(4,340)	-	(1,959)	-
775-1519-51.2106	VISION INSURANCE	-	(12)	-	-	-
775-1519-51.2400	RETIREMENT CONTRIBUTIONS	3,720,000	4,003,066	4,500,000	3,183,818	4,500,000
SUBTOTAL: PERSONAL SERVICES		3,720,000	4,002,830	4,500,000	3,181,283	4,500,000
775-1519-52.1200	EAP SERVICES	-	7	-	-	-
775-1519-52.1201	AUDITING FEES	1,289	1,433	1,428	1,480	1,529
775-1519-52.1309	FINANCIAL SOFTWARE MAINTENANCE	1,168	1,067	1,168	926	1,296
775-1519-52.2321	LEASED EQUPMENT	-	127	-	1,013	1,500
775-1519-52.3102	LIABILITY INSURANCE	486	-	-	-	-
775-1519-52.3203	POSTAGE	-	1,280	1,000	916	1,000
775-1519-52.3400	PRINTING AND BINDING	-	63	-	-	-
775-1519-52.3700	EDUCATION AND TRAINING/TRAVEL	-	13,218	12,000	10,096	12,000
775-1519-52.3851	CONTRACTED SERVICES	180,000	190,347	181,000	113,070	182,000
SUBTOTAL: PURCHASED/ CONTRACTED SERVICES		182,943	207,542	196,596	127,501	199,325
775-1519-58.3001	BANK SERVICE CHARGES	220,000	181,308	154,000	122,623	165,000
SUBTOTAL: OTHER		220,000	181,308	154,000	122,623	165,000
TOTAL APPROPRIATIONS		**4,122,943**	**4,391,680**	**4,850,596**	**3,431,407**	**4,864,325**
					OPERATING DOLLAR INCREASE/ (DECREASE)	13,729
					PERCENT CHANGE	0.28%

NOTES:

COVINGTON PARKING AUTHORITY

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY @ 03/31/25	2025-26 CITY MGR BUDGET
COVINGTON PARKING AUTHORTIY						
ESTIMATED REVENUES						
701-7564-35.1305	COC PARKING AUTHORITY REV	2,346	2,346	650	650	300
701-7564-36.1001	INTEREST REVENUES	6	6	-	5	-
TOTAL ESTIMATED REVENUES		**2,352**	**2,352**	**650**	**655**	**300**
APPROPRIATIONS						
701-7564-53.1204	STORMWATER UTILITIES	220	-	650	422	300
TOTAL APPROPRIATIONS		**220**	**-**	**650**	**422**	**300**

COVINGTON REDEVELOPMENT AUTHORITY

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY @ 03/31/25	2025-26 CITY MGR BUDGET
COVINGTON REDEVELOPMENT AUTHORITY						
ESTIMATED REVENUES						
702-7321-33.6000	Local Govt Unit Grants	-	-	-	3,700	3,800
702-7321-38.9001	MISCELLANEOUS INCOME	3,542	4,000	3,891	-	-
TOTAL ESTIMATED REVENUES		**3,542**	**4,000**	**3,891**	**3,700**	**3,800**
APPROPRIATIONS						
702-7321-52.3102	LIABILITY INSURANCE	3,442	2,653	3,891	3,870	3,800
702-7321-58.3001	BANK SERVICE CHARGES	100	-	-	-	-
TOTAL APPROPRIATIONS		**3,542**	**2,653**	**3,891**	**3,870**	**3,800**

COVINGTON DOWNTOWN DEVELOPMENT AUTHORITY

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY @ 03/31/25	2025-26 CITY MGR BUDGET
COVINGTON DOWNTOWN DEVELOPMENT AUTHORITY						
ESTIMATED REVENUES						
704-7552-38.9001	MISCELLANEOUS INCOME	-	-	5,000	6,000	7,000
TOTAL ESTIMATED REVENUES		**-**	**-**	**5,000**	**6,000**	**7,000**
APPROPRIATIONS						
704-7552-52.1202	LEGAL FEES	-	28	5,000	-	-
704-7552-52.3102	LIABILITY INSURANCE	-	-	-	1,213	1,500
704-7552-57.3000	PAYMENTS TO OTHERS	-	-	-	1,500	5,500
TOTAL APPROPRIATIONS		**-**	**28**	**5,000**	**2,713**	**7,000**

COVINGTON DEVELOPMENT AUTHORITY

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY @ 03/31/25	2025-26 CITY MGR BUDGET
COVINGTON DEVELOPMENT AUTHORITY						
ESTIMATED REVENUES						
705-7553-38.9001	MISCELLANEOUS INCOME	-	1,500	2,024	2,000	11,500
TOTAL ESTIMATED REVENUES		**-**	**1,500**	**2,024**	**2,000**	**11,500**
APPROPRIATIONS						
705-7553-52.3102	LIABILITY INSURANCE	-	1,380	2,024	-	1,500
705-7553-52.3700	EDUCATION AND TRAINING/TRAVEL	-	-	-	-	10,000
TOTAL APPROPRIATIONS		**-**	**1,380**	**2,024**	**-**	**11,500**

COVINGTON MUNICIPAL AIRPORT AUTHORITY

	FYE 03/31/22 ACTUAL	FYE 03/31/23 ACTUAL	FYE 03/31/24 ACTUAL	FY26 BUDGET
ESTIMATED REVENUES				
Charges for services	42,254	40,692	43,427	43,000
Interest Revenue	223	223	-	-
TOTAL ESTIMATED REVENUES	42,478	40,915	43,427	43,250
APPROPRIATIONS	17,841	23,257	16,917	24,000
Contingency	-	-	-	19,250
TOTAL APPROPRIATIONS	17,841	23,257	23,257	43,250

Covington Downtown Tourism Association

Category	FY25 Budget	FY25 Relieved	FY26 Budget
Ag Day	$ 5,000.00	$ -	$ 5,000.00
Annual Event Calendar	$ 15,000.00	$ 5,485.77	$ 25,000.00
Billboards	$ 140,000.00	$ 94,937.21	$ 125,000.00
Black History Programming	$ 5,000.00	$ 1,798.74	$ 5,000.00
Brochures	$ 30,000.00	$ 7,316.25	$ 50,000.00
Christmas in July	$ 5,000.00	$ 2,890.70	$ 5,000.00
Christmas Programming	$ 25,000.00	$ 35,651.15	$ 30,000.00
Concert Series	$ 25,000.00	$ 1,500.00	$ 25,000.00
Digital Marketing	$ 100,000.00	$ 105,417.70	$ 175,000.00
Event Sponsorships	$ 50,000.00	$ 30,500.00	$ 40,000.00
Farmers Market	$ 10,000.00	$ 2,703.89	$ 10,000.00
Filming Promotion	$ 15,000.00	$ 3,501.62	$ 15,000.00
Fourth of July	$ 10,000.00	$ 12,420.50	$ 10,000.00
Halloween Programming	$ 5,000.00	$ 2,934.60	$ 5,000.00
Juneteenth	$ 5,000.00	$ -	$ 5,000.00
Movie Series	$ 30,000.00	$ 13,902.94	$ 20,000.00
Office Upkeep	$ 20,000.00	$ 20,737.10	$ 25,000.00
Open Container	$ 10,000.00	$ 34.79	$ 5,000.00
Print Advertising	$ 125,000.00	$ 105,139.49	$ 100,000.00
Promotional Products	$ 25,000.00	$ 2,697.63	$ 50,000.00
Television Advertising	$ 25,000.00	$ 1,426.11	$ 20,000.00
Vampire Diaries	$ 10,000.00	$ 1,903.45	$ 10,000.00
Welcome Center	$ 5,000.00	$ 2,037.09	$ 5,000.00
Contingency	$ 47,562.00	$ -	$ 22,000.00
Budget Total:	**$787,000**	**$ 454,936.73**	**$ 787,000.00**

ELEVATE 278
ONWARD TOGETHER | HWY 278 CID

Mayor Fleeta Baggett
City Manager Tres Thomas
City of Covington
PO Box 1527
Covington, Georgia 30015

February 25,2025

Attn: Tres Thomas

Re: Appropriation Request FY2026

To Whom It May Concern:

The Hwy 278 Community Improvement District (CID) respectfully submit a request to be considered for an appropriation in the FY2026 City of Covington Budget. The Hwy 278 CID has been successful to increase the ad valorem tax values by 37% since our beginning in 2017. We have also strengthened the quality of the businesses and services within the CID to retain sales tax revenue for our community. We represent an important corridor to our community providing jobs, ad valorem taxes, and sales tax revenue that directly impact the City of Covington Budget.

PHASE 1 – HWY 278 CID MASTER PLAN:
We have been awarded the following grant dollars for Phase I of the Hwy 278 CID Master Plan. Phase I extends from Exit 90 to Emory St. Matching dollars in the amount of $320,000 each.was appropriated for this phase by the NCBOC and City of Covington. The Hwy 278 CID committed $774,000. This includes a contingency amount of match dollars in the amount of $45,410 each City of Covington and NCBOC and the Hwy 278 CID in the amount of $102,780.

1. PE – These dollars were programmed in 2021. The dollars programmed were $535,750 with a match requirement of $145,250 for a total PE cost estimate of $581,800. The estimated portion of the City of Covington and NCBOC match is $26,145 each and the Hwy 278 CID match is $63,910. These match dollars were appropriated by the NCBOC from the 2017 SPLOST. The design is currently submitted for PRPF approval.
2. ROW – These dollars were programmed in 2022. The amount programmed was $548,000 with a match of $137,000 for the total ROW costs estimated at $685,000. This estimate was increased in 2024 to $893,000. We have requested an administrative increase for the additional funding of $208,000. This will increase the match dollars necessary for the City of Covington and NCBOC to $40,185 each and the Hwy 278 CID to $98,230. The additional match dollars are covered under the contingency.
3. UTIL- The dollars were programmed in 2022. The amount programmed was $1,600,000. With a match of $400,000. The estimated portion of this match was

$90,000 each from the City of Covington and NCBOC and $220,000 from the Hwy 278 CID. This is currently scheduled for 2026.

4. We applied for construction funding through the TIP solicitation in spring 2024 for the construction of Phase I . We were notified in December 2024 that construction funding in the amount of $2,402,253.00 was recommended for approval. Final approval and notification are expected March 2025.

PHASE II – HWY 278 CID MASTER PLAN:

We have been awarded the following grant dollars for PE to design Phase II. Phase II extends from Emory St to Hospital Drive.

1.PE- These dollars were programmed in 2022. We are in the RFQ/RFP process. QK4 was selected at the design team after RFQ evaluations. We are in the process of defining the Scope of Work and finalizing the RFP. We expect to have this process completed late March or early April 2025.

2.Both the City of Covington and Newton County BOC appropriated $1Million dollars each in the 2023 SPLOST as matching dollars for this phase. The Hwy 278 CID will provide all match dollars for PE.

PHASE III– HWY 278 CID MASTER PLAN:

Phase III begins at Hospital Drive and extends to Henderson Drive on Hwy 278 east.

1. The Georgia Department of Transportation (GDOT) has completed four quick response projects for Phase III beginning in 2024 to improve safety and operations. These consists of median design and left turn only intersection improvements at the following intersections. These projects will be completed by GDOT and require no matching dollars from local government.

Adams Street
Hannah Street
Industrial Drive
Floyd Street

2. GDOT has programmed a new roundabout at the intersection of Hwy 278/Hwy 142 . This is GDOT Project #19270 scheduled to begin in 2028.

APPROPRIATION REQUEST:

This appropriation request consists of four requests from the City of Covington:

1. We request $30,000 to hire a program manager to manage the PE Grant for Phase I and PE grant for Phase II. We have haired Jimmy Garrison with Thomas & Hutton to work with the Hwy 278 CID, City of Covington and Newton County as program manager for Phase I and Phase II PE only. He will help us manage these grants and ensure we are in compliance. He will report regularly to us to ensure we are informed of the project progress.

2. We also request the City of Covington continue to reserve the $320,000 previously appropriated for match funds for Phase I. We will request draws from this funding for each of the match amounts as needed for the grants described above. We will need the appropriated amount for construction once the grant funding is programmed and the work is completed.

3. We request the City of Covington continue to reserve the $1Million in SPLOST dollars appropriated for match funds for Phase II. These dollars were appropriated for ROW, UTIL and Construction only. The Hwy 278 CID will pay the match dollars for PE and has committed match dollars in the amount of $1Million for this project also.

4. We ask the City of Covington to continue to administrate these grants as our lead partner.

We feel it is necessary to continue to contract with a professional for the program manager to coordinate with GDOT, Hwy 278 CID, City of Covington and Newton County to ensure these grants are implemented in compliance with the Grant requirements, to ensure transparency and confidence in this project.

The following documentation is attached:

1. Appropriation request form
2. Budget – Hwy 278 CID
3. Accounting review letter & Current Budget vs.Actuals
4. Exhibit "B" documentation of Hwy 278 CID parcels with tax values
5. Board of Directors Information

The proposed budget and appropriation form were approved by the Hwy 278 CID board at their meeting on February 13,2025.

Please let me know if you need any additional information. We thank you in advance for your consideration.

Kathy Morgan
Hwy 278 CID Administrator

Ashlan Troutman

From:	Serra P. Hall <skphillips@selectnewton.com>
Sent:	Tuesday, April 8, 2025 9:26 AM
To:	Ashlan Troutman
Subject:	Fwd: FY2026 Budget - Covington Development Authority

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Ashlan -
See the following from Kim.
Do you need any further information?

Thanks!
Serra

---------- Forwarded message ---------
From: **Kim Carter** <Kim@kimcarter.us>
Date: Fri, Apr 4, 2025 at 8:59 AM
Subject: FY2026 Budget - Covington Development Authority
To: RSmith@cityofcovington.org <RSmith@cityofcovington.org>
Cc: Serra Hall <skphillips@selectnewton.com>, Brian Kitchens <bkitchens@selectnewton.com>

Good morning Randy. As I mentioned to you last week, the Covington Development Authority would like to request a $10,000.00 budget for the period July 1, 2025 through June 30, 2026 to be used for travel and training. As you know, the State passed rules for new training requirements last year and we must come into compliance in FY2026. I am making this request as Chair of the Covington Development Authority.

Thanks so much for your help and let me or Serra know if you need anything further.

Kim Carter

678-778-8131 cell

kim@kimcarter.us

NEWTON COUNTY
INDUSTRIAL DEVELOPMENT AUTHORITY

May 15, 2025

The Office of Economic Development by way of the Newton County Industrial Development Authority is a critical department of the City of Covington. The City of Covington has been an integral part of the Industrial Development Authority since inception in the 1950's.

The fiscal year of 2019/2020 the City of Covington's yearly appropriation significantly decreased. Since that time the City of Covington's appropriation has incrementally increased but is still not back to the funding allocation prior to 2019.

Since the 2019, the Office of Economic Development has maintained a high level of work and exceeded in all sectors through new job creation, increased tax revenue and maintained relationships with public and private partners at the State level and globally. The Office of Economic Development is the main recruitment arm for industrial projects and commercial support along with workforce development.

In the last few years, the taxable revenue has significantly increased through collections of sales tax, payroll tax, property tax and hotel/motel tax due to direct impact of projects recruited and supported by The Office of Economic Development. Along with increased taxes, the overall employment numbers have increased through announcements of Archer Aviation and Absolics to name a few with significant commitments of wage thresholds that are higher than the average industrial wage all within the City of Covington limits.

Last year, The Office of Economic Development increased the headcount to include Public Affairs and Policy as a focus due to significant partnerships with State leaders through funding resources and grant opportunities. The Office has hosted multiple Capitol Day activities, speaking engagements, legislative discussions for our local industry leaders and tours. The visibility to State elected officials has been very important through transparency and allocation for support in a multitude of projects.

In the last year, The Office of Economic Development accepted the Covington Development Authority (CDA) management as requested by the City of Covington. During the last year, the Office of Economic Development guided all members to be in good standing with DCA rules and worked State partners from ECG initiate a first ever strategic plan for the CDA. Through the work of the strategic plan, the board of directors determined it was important to request staff to find "tools" to encourage more economic development for small businesses. The staff found the Rural Zone Designation by way of a retail retreat.
The Office of Economic Development lead the application for Rural Zone Designation and achieved one of seven designations in the State of Georgia by DCA specifically for downtown Covington. The Rural Zone Designation by DCA is an incredible tool to focus attention toward redevelopment, new business support and ignite more entrepreneurship. The office continues to be the approval of the program.

Due to increased work load, success to produce services and management of an additional authority The Office of Economic Development would like the request an increase to their annual appropriation. The current appropriation level is $210,000. For the FY2026 year, an additional $65,000 would be greatly appreciated and duly used to highest potential for continued efforts on behalf of the City of Covington. This increase would directly support the office's approach of recruitment, sustainability and retention. The funds will be greatly needed to provide support to new taxable growth, businesses with new employment while encouraging use of Rural Zone Designation and retention through workforce development programs identified through our data service programs.

Thank you for the consideration,

Serra P. Hall
Executive Director
Newton County Industrial Development Authority