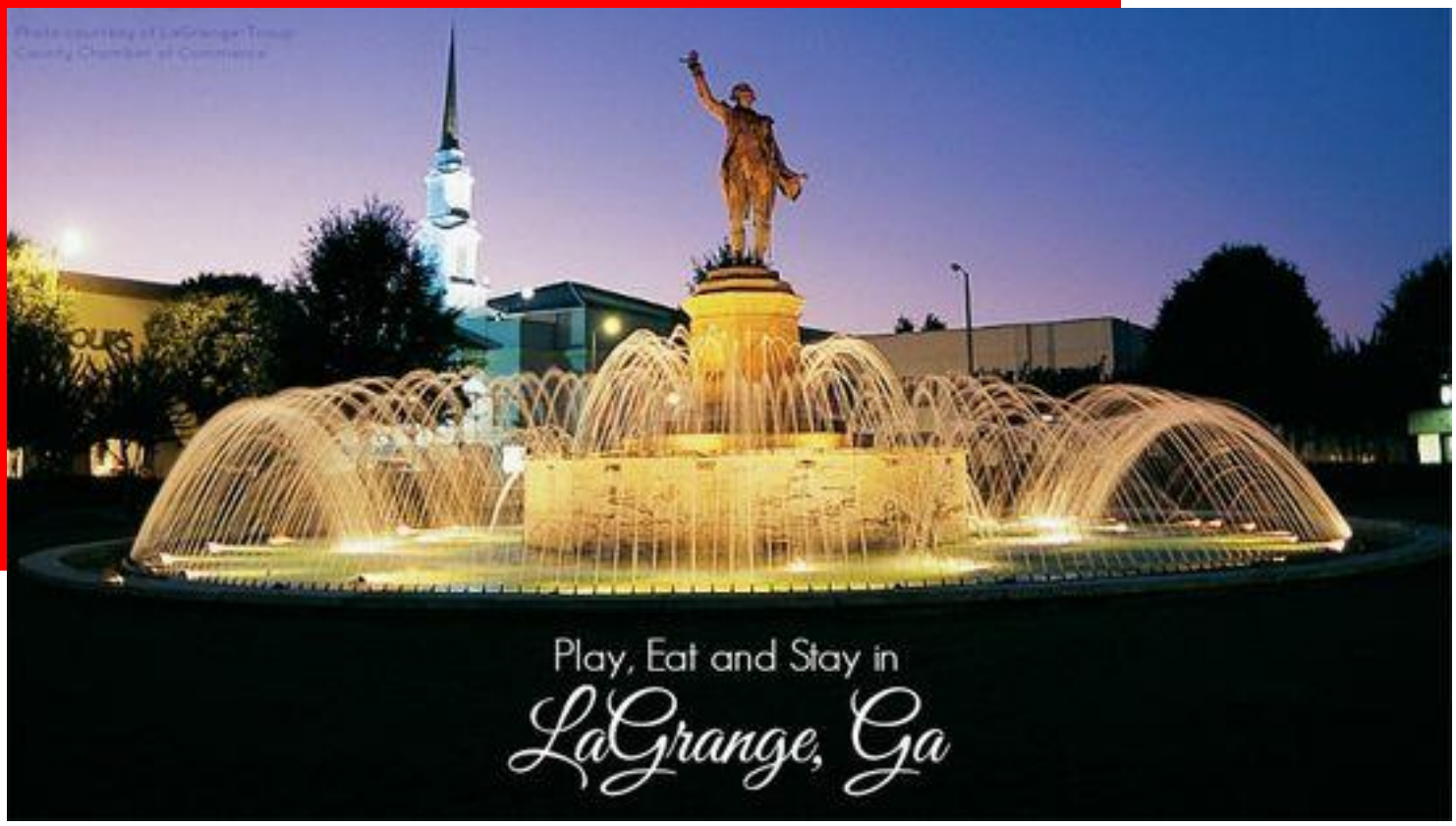


CITY OF LAGRANGE ANNUAL BUDGET FY 2025-26

June 10, 2025 Final

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Current Active Employees by Pay Grade and Department ..... Attachment

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Mayor and City Councilmembers,

This document contains the proposed fiscal year 2026 budget for the City of LaGrange, Georgia. The budget represents our commitment to prudent fiscal management, efficient service delivery, and improving the quality of life for our citizens. Although this budget establishes short-term, one-year funding, each annual budget has long-term implications for maintaining the fiscal condition of the city. The proposed budget maintains a zero-millage property tax rate and recommends moderate electric, natural gas, and sanitation rate increases necessary to recover costs associated with these services and provide a reasonable transfer into the General Fund. Once adopted by the Mayor and City Council, the budget establishes the direction for all programs and services for the upcoming fiscal year.

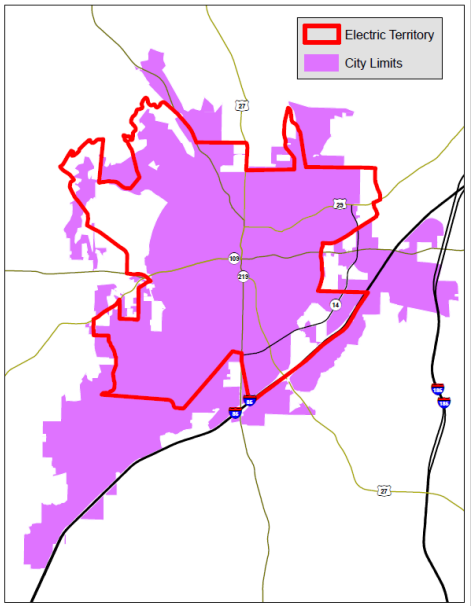
Budget Challenges

1. **Funding Sources for the General Fund.** The primary revenue sources directly controlled by the Mayor and Council are enterprise rates and property taxes. Other sources, such as sales tax, are largely influenced by broader economic conditions. The most recent U.S. recession occurred during the COVID-19 pandemic in 2020 and lasted just three months—from February to April—followed by a rapid recovery fueled by federal stimulus efforts. Prior to that, the "Great Recession" spanned from December 2007 to June 2009. If a recession occurs in FY 2026, as some forecasts suggest, it could significantly affect General Fund revenues.

> *In early April, J.P. Morgan Research raised the probability of a recession occurring in 2025 to 60% – up from 40%. The latest unwinding of the Liberation Day tariffs reduces the shock to the global trading order, but the remaining universal 10% tariff is still a material threat to growth and the 145% tariff on China keeps the probability of a recession at 60%. J.P. Morgan Research now expects the Fed to start easing in September, with further cuts at every meeting thereafter through January 2026—reaching a 3% policy rate by June 2026.*

2. **Limited Electric Territory.** Much of the City's growth has been outside of our electric territory established by the Georgia Territorial Electric Service Act of 1973. Fortunately, the Newman tract, Millcreek, and Hills and Dales are large areas of undeveloped land remaining in our territory, and we are also allowed to compete for large loads over 900

kilowatts in size, but growth in areas around the interstate and on the periphery of the current city limits is outside of our assigned service territory. This creates additional governmental costs without offsetting electric revenues.



3. **Police Department Turnover.** During calendar year 2024, the Police Department experienced 22 terminations consisting of 4 discharges, 17 resignations, and 2 retirements producing a turnover rate approaching 20% of active positions. This compares to 37 terminations and a turnover rate of less than 12% for the remaining city departments. There are currently 11 vacancies.

4. **Sanitation Fund.** As discussed last year, the Sanitation Fund was projected to incur an $800,000 loss in FY 2025 due to rates that did not fully cover the costs of residential garbage collection, trash and limb pickup, landfill operations, and the recycling center. Rates were increased to offset half of the shortfall, with plans for an additional increase in FY 2026 to close the remaining gap. Fortunately, the fund's outlook has improved thanks to the addition of new customers, the transfer of recycling operations to AmWaste, and the acceptance of unincorporated residential waste at the landfill. As a result, cash flow is now projected to decline by only $40,000 for the year. This improvement reduces the size of the necessary rate increase, although the Sanitation Fund still lacks the capacity to contribute to General Fund operations.

5. **Water and Sewer Infrastructure.** The water and sewer system continues to require significant capital upgrades and investment. Following a 2021 bond issue, nearly $32 million has been spent – prices were affected by COVID-related inflation. For fiscal year 2026, the budget proposes an additional $5.7 million in needed infrastructure improvements and GDOT relocation work.

Advantages and Opportunities



1. **Data Center.** It is expected that a large data center will begin operation beginning in Q4 2026 in the Pegasus Parkway facility vacated by Jindal Films. The addition of this large utility customer is expected to provide substantial financial benefit to future budgets.

2. **Property Taxes.** The City began the elimination of property taxes in 1995 with the abandonment of its school system charter, with the final half mill eliminated a few years later, leaving the General Fund dependent on less stable funding sources. The City's charter limits the property tax levy for operations to 17.5 mills; however, the millage for debt service payment is not limited. Should LaGrange wish to levy a property tax in the future, each mill is currently estimated to bring in $1.9 million.

3. **Competitive Enterprise Fund Rates.** While City budgets are heavily dependent on utility fund transfers from electric, natural gas, water, sewer, and telecommunications operations, there is fortunately significant headroom available to raise rates and still remain competitive versus other local utility providers.

4. **Hotel Motel Taxes.** The hotel motel taxes generated by Great Wolf Lodge exceed the amount necessary to pay the debt service on the Development Authority Conference Center bonds thus freeing up additional dollars to support the General Fund.

Thank you for the opportunity to present the proposed balanced budget for the City of LaGrange’s operations for Fiscal Year 2026.

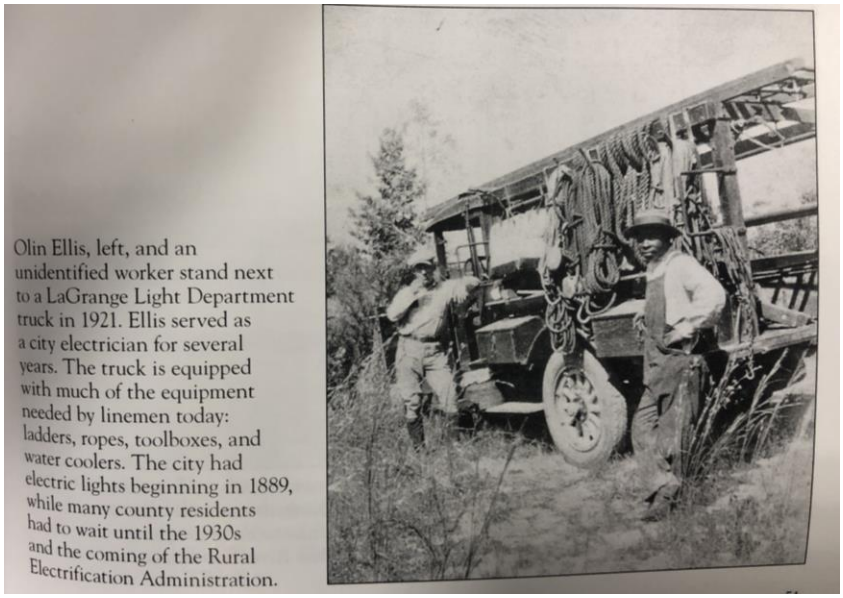
Respectfully Submitted,

Patrick Bowie
City Manager

Introduction

LAGRANGE
GEORGIA

LaGrange City Government



Olin Ellis, left, and an unidentified worker stand next to a LaGrange Light Department truck in 1921. Ellis served as a city electrician for several years. The truck is equipped with much of the equipment needed by linemen today: ladders, ropes, toolboxes, and water coolers. The city had electric lights beginning in 1889, while many county residents had to wait until the 1930s and the coming of the Rural Electrification Administration.

The City of LaGrange was incorporated by an act of the General Assembly of Georgia in 1828. The city operates under a council-manager form of government. Under this type of government, the city council provides the primary policymaking role, and an appointed city manager provides the primary administrative role. It combines the political leadership of the elected mayor and council with the managerial experience of an appointed local government manager. The council-manager form of government was developed in the early 1900s by reformers who envisioned a more business-like approach to municipal government. Thus, the structure of a municipality operating under the council-manager form of government is similar to the structure of a corporation.

The LaGrange City Council is made up of six council members, three elected from each of the city's two districts. The mayor is elected at large. Each member serves a four-year term. The city manager, who is appointed by and reports to the mayor and city council, serves as the chief executive and is charged with the implementation of the city council adopted policies and directives and the day-to-day operations of the city.

The city manager is responsible for hiring department managers to oversee the various functions of the local government. The departments provide a range of both traditional governmental services and enterprise services to over 31,000 residents located within the corporate limits of LaGrange. Some utility and mutual aid services are delivered to citizens in unincorporated Troup County and beyond.

Traditional governmental services include general administration, police and fire protection, code enforcement, parks, and construction and maintenance of city streets and sidewalks. The city's enterprise services include electricity, water, wastewater, solid waste, natural gas, the Sweetland entertainment venue, and telecommunications including internet access.

As a part of its overall community and economic development initiatives, the City works through the LaGrange Development Authority and Development Authority of LaGrange, the Downtown LaGrange Development Authority, Downtown LaGrange Development Authority – Sweetland, and Visit LaGrange, a Destination Marketing Organization that receives a portion of hotel motel tax dollars to promote tourism.

Vision, Mission and Motto

Our Vision, Mission, and Motto answer the questions about who we are, what we value, and where we're going. These clearly understood and communicated messages help us to perform better as an organization and allow us to more effectively evaluate and prioritize budgetary requests.

VISION

LaGrange as a safe, enjoyable, and efficient place to live, work, and visit.



MISSION

The City of LaGrange will satisfy our customers and citizens by providing responsive and effective services, and well-maintained public infrastructure, which add value to our community.



MOTTO

Leaving LaGrange Better
Than We Found It.



Budget Process and Timeline

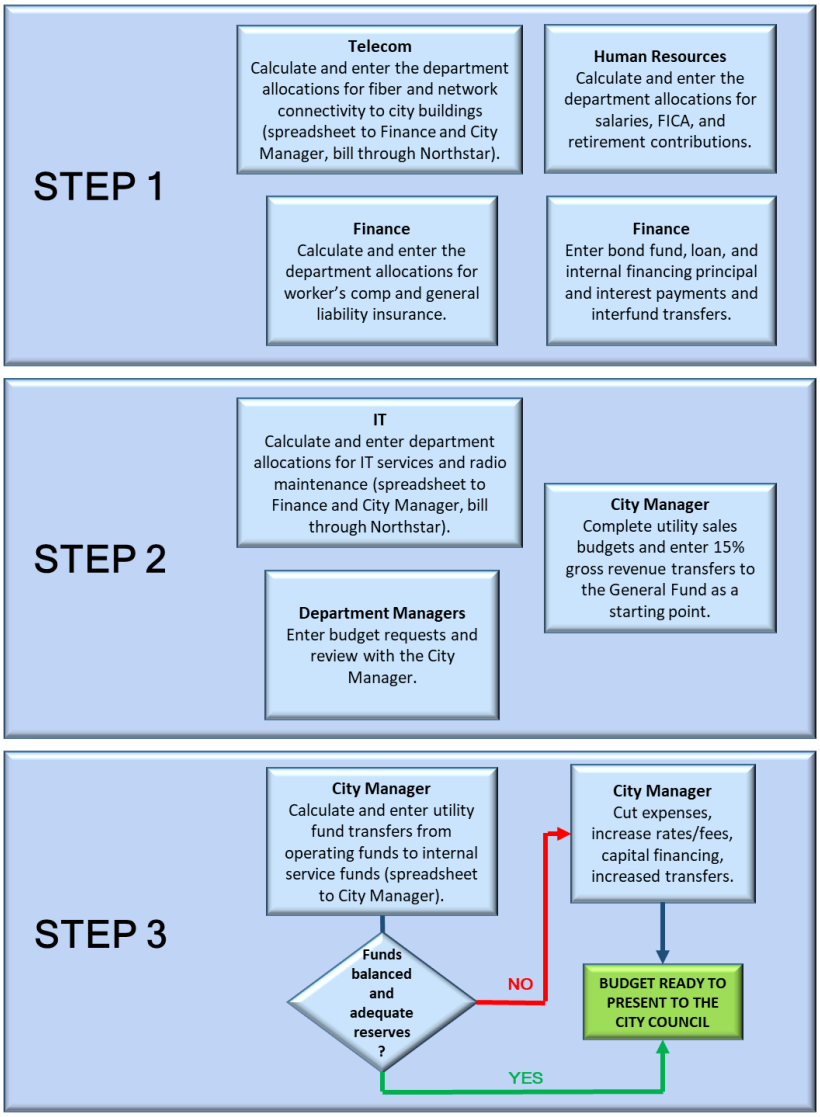
The City of LaGrange budget serves as a policy document, financial plan, operational resource, and communication guide. Each of these elements helps to describe our plans for meeting the needs of our citizens and customers. Beginning in April and culminating in June with Mayor and City Council adoption, the following steps are used to create the budget, which is effective on July 1 of each new fiscal year:



1. By April 1, department managers submit estimates for remaining expenses during the current fiscal year and requests for operational and capital items for the next fiscal year.

2. The City Manager, Assistant City Manager, Accounting Manager, Grant Writer, and Purchasing Agent meet with each department during April to review, organize, and prioritize the requested budget items.

3. The City Manager balances the budget through spending cuts, capital financing, increased enterprise fund transfers, and proposed revenue increases.



4. The City Charter requires "…not later than sixty (60) days prior to the beginning of each fiscal year, the city manager shall submit to the mayor and council a proposed budget for the ensuing fiscal year…" At the first scheduled work session in May, the City Manager, with support from department managers, presents a proposed balanced budget to the Mayor and Council for consideration and comment. During the City Council meeting later that evening, there is a call for a public hearing on the budget.

5. The City Clerk will consult with the City Attorney to publish a notice of the public hearing and advertise that the proposed budget is available for inspection. The notice must be published the week the budget is presented to the City Council and at least one week prior to the public hearing. The notice will also be placed on the City's website and Facebook page.

6. During the last scheduled work session in May, the City Manager will present an updated budget to the Mayor and City Council that contains any requested modifications from the prior meeting. At the evening meeting, the Mayor and Council will hold a public hearing to receive comments and conduct a first reading of the proposed budget ordinances.

7. The City Clerk will consult with the City Attorney to publish a five-year mill rate history and notice of the upcoming meeting to set the mill rate at least one week prior to adoption. The notice will also be placed on the City's website and Facebook page.

8. During the first scheduled meeting in June, the Mayor and City Council will adopt the final budget including any requested modifications made during the steps above. The City Clerk will consult with the City Attorney and send the PT-38 form to the Georgia Department of Revenue, Tax Commissioner, and Clerk of Court.

9. As needed, budget amendments are brought to the Mayor and City Council for approval during the fiscal year.

Budgetary Goals and Policies

1. Legal and Regulatory Standards

Funding will be provided to ensure departmental activities comply with required requlatory and legal standards. Budgetary procedures will conform to federal and state law, generally accepted accounting principles (GAAP), and Mayor and City Council priorities.



2. Priorities

Budget priorities are established by the Mayor and Council through formal and informal communications with the City Manager. Essential services related to public health and safety will receive first priority in funding.



3. Balanced Budget

Each operating fund will be balanced so that budgeted annual recurring revenues are equal to or greater than budgeted annual recurring expenses including debt service. One-time revenues will not be used to fund recurring expenditures. Prior year budgeted amounts associated with encumbered capital items and projects will be rolled into the next fiscal year.



4. Capitalization and Debt Funding

Expenditures will be allocated between operating and capital accounts according to the City's Capitalization and Depreciation Policy for Capital Assets. Large capital items and projects will be depreciated and may be debt funded to spread expenses over the life of the asset and prevent an undue burden on current rate payers.



5. Service Rates and Fees

An important goal is to maintain utility rates that are below those available from competing providers in the area and state. Rates and fees for services that benefit specific users will be established at levels that recover the full costs to provide the services. Failure to set

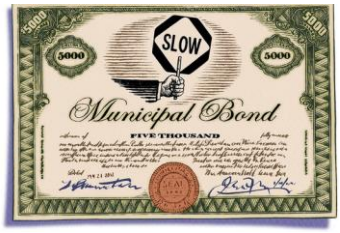
rates and fees appropriately may result in revenue shortfalls, unintended subsidization of private beneficiaries, overcharging, lack of transparency, and public perception that fees are set arbitrarily. In addition, the lack of regular full-cost analyses prevents department managers and the Mayor and City Council from knowing the actual cost of providing various services to the public.



6. **Debt Management**

Debt financing of large capital items or projects may be used when: 1) Future users will benefit from the expenditure, 2) The expenditure cannot be reasonably financed on a pay-as-you-go basis from anticipated revenues, and 3) Debt service will not create an undue burden on customers or taxpayers.

Debt should not be used to fund recurring operating expenses. The City may use interfund loans rather than outside debt instruments to meet short-term cash flow needs or to finance capital improvements if excess reserves are available. Lease purchase financing may be utilized when it serves the City's best interest due to lower borrowing costs, reduced maintenance expenses, or other advantageous factors.



7. **Enterprise Transfers to Governmental Funds**

The general government “transfer” from enterprise funds is an appropriate payment for shared overhead, to provide in-lieu of franchise tax revenue, and to contribute a “dividend” to the owners of the system. To protect the financial health of enterprise funds and ensure adequate reinvestment in infrastructure, the transfer amount should be between 10% and 15% of gross operating revenues. According to recent American Public Power Association (“APPA”) survey data, the average large municipal utility contributes 6.9% to its general fund. The average among Georgia municipal utilities is 14.6%.

8. **Reserves / Fund Balance / Working Capital**

Reserves are necessary to provide financial stability and reliable delivery of services to customers and citizens. Economic downturns, weather fluctuations, natural disasters, and the loss of large utility customers are just a few examples of events that can impact cash flow and strain the City’s budget. The Government



Finance Officers Association (GFOA) recommends a minimum of two months or 16.7% of expenses be maintained in governmental fund reserves with a maximum of six months or 50%. The City's targeted governmental fund balance is three months or 25% of annual expenditures with excess reserve amounts to be made available as a low-cost funding source for one-time expenditures such as capital outlays.

For enterprise funds, which have revenues that can be very volatile due to weather fluctuations, changes in customer behavior, and the loss of large users, the City's targeted working capital is five months or 42% of expenses. Excess reserve amounts will be made available as a low-cost funding source for one-time expenditures such as capital outlays.



9. **Competitive Employee Compensation**

Attracting, retaining, and motivating a skilled workforce is essential to the effective operation of the City. To support this goal, we have continued to prioritize a competitive salary and benefits package. In 2024, full-time employee turnover decreased to 13.9% from 16.2% in 2023. There were 59 full-time separations during the year, including 12 discharges, 38 resignations, and 9 retirements – 22 of which were within the Police Department. This reduction in turnover highlights the positive effects of recent updates to personnel policies and enhancements to employee benefits, implemented to improve workplace satisfaction and stability. However, recruiting qualified police officers remains an ongoing and significant challenge.

Budgetary Funds

Financial reporting treats our local government as a collection of separate funds rather than one single entity. The Governmental Accounting Standards Board ("GASB") establishes this financial reporting structure for government entities and divides funds into two categories, Governmental and Enterprise. The City of LaGrange adheres to these guidelines for financial reporting and budgeting purposes. Over 1250 separate general ledger accounts are involved in the budgeting process.

Governmental Funds

These funds account for the general traditional functions of the City. Governmental fund types are accounted for using the modified accrual basis of accounting and budgeting. Under this method, revenues are recognized when they are both measurable and available, while expenditures are recorded when the associated liability is incurred. Capital assets and depreciation are not recorded in governmental funds; instead, the full cost of capital purchases is recognized at the time of acquisition.

- **General Fund.** The chief operating fund of a municipal government. Every local government is required to have a general fund to account for the primary governmental services provided to the community.

- **Community Development Fund.** Revenues and expenses associated with housing initiatives, grants, and related programs.

- **General Capital Improvements Fund.** Revenues and expenses for capital projects associated with general government capital projects and other non-traditional operations such as building leases.

- **SPLOST Fund.** Revenues received from the collection of a 1% voter approved Special Purpose Local Option Sales Tax and the expenses associated with specifically designated capital projects approved by the voters.

- **Tax Allocation District Funds.** These funds are used to receive and distribute tax collections associated with tax allocation districts ("TADs"). Current TADs include Mill Creek Station, LaGrange Mall, Downtown Bull Street, and the Marriott. The Marriott is a unique TAD in that the project was funded through a loan from the Electric Fund and not by the developer in a "pay as you go" format.

Proprietary Funds

Proprietary Funds, sometimes referred to as enterprise or utility funds, are used to account for the activities of the city that are similar to those often found in the private sector. Proprietary funds are those funds where the city charges rates and fees in order to recover costs. All assets, liabilities, equities, revenues, expenses, and transfers relating to the City's business and quasi-business activities are accounted for through proprietary funds which makeup 65% of the City's proposed operating budget.

- **Water and Sewer Fund.** This fund is used to account for revenues and expenses related to the provision of water and sewer services to retail customers in Troup County and wholesale water service to the cities of Greenville, Hogansville, and West Point.
- **Gas Fund.** This fund is used to account for revenues and expenses associated with the City's natural gas transmission and distribution systems. Gas is distributed throughout Troup County and transported to the cities of Grantville and Hogansville from connections to two interstate pipelines, Southern Natural Gas Company and Williams Transco.
- **Electric Fund.** This fund is used to account for revenues and expenses associated with the City's electric distribution system. Generation and transmission facilities are provided through Power Sales Contracts with MEAG Power and the Southeastern Power Administration.
- **Telecommunications Fund.** This fund accounts for the revenues and expenses associated with the provision of Internet, phone, and fiber services to both external and internal customers throughout our community. Internet connections are maintained with several major providers.
- **Sanitation Fund.** This fund is used to track the revenues and expenses associated with providing sanitation services within the city of LaGrange and operating a Subtitle D landfill.
- **Sweetland Fund.** When the City began operating the Sweetland Amphitheater and Sweetland on Ice, this fund was created to track the associated revenues and expenses.

Internal Service Funds

These funds are used to account for internal city-wide expenses. The funds attempt to balance contributions from the departments against expenses incurred by the departments for services such as health insurance, property and casualty insurance, payroll processing, utility overhead, radio and data processing support, and A/P check writing.

- **Group Health Insurance Fund.** This fund receives contributions from employees and city department budgets to pay for employee and dependent medical and pharmacy claims, life insurance, vision insurance, disability insurance, employee assistance programs, and TPA and stop-loss premiums associated with the city's self-insurance plan.

- **Property and Casualty Insurance Fund.** This fund pays for property, liability, and worker's compensation claims, and TPA fees and insurance premiums associated with the city's self-insurance plans. City departments contribute to the fund based upon their risk profiles.

- **Utility Fund.** This fund is used to account for data processing, radio services, customer service, meter reading, directional drilling, and dispatch functions that are used to support the various city departments. An allocation of expenses are charged to the departments according to their use of the services.

- **Various Construction Funds.** These funds receive the proceeds from bond issues and account for capital project expenses through completion and are not included in the budgeting process. There is currently one construction fund being utilized for the 2021 Water and Sewer revenue bonded projects.

- **Bond Sinking Funds.** These funds receive payments from operating funds necessary to make associated debt service payments on bonds. Current bond sinking funds include Water and Sewer, Gas Authority, and Ridley Office Park.

- **Claims Fund.** This fund is used to write A/P checks. Cash transfers enter the fund from departments to pay invoices.

- **Payroll Fund.** This fund is used to write payroll checks to employees. Cash transfers enter the fund from departments during each bi-weekly payroll period.

Budget Summary

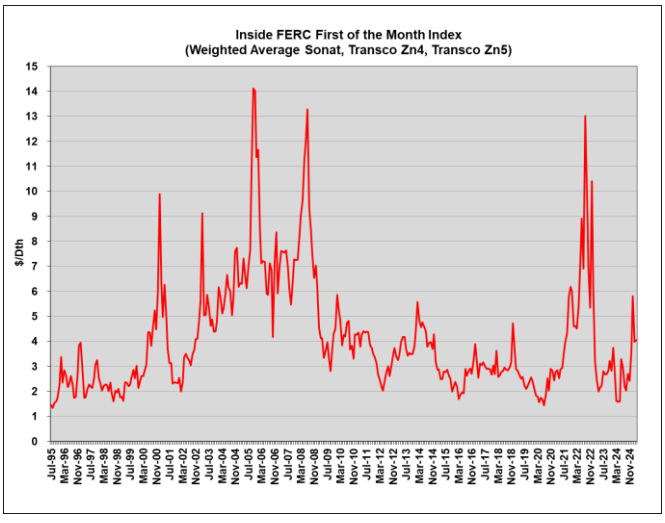


City of LaGrange
Operating Funds

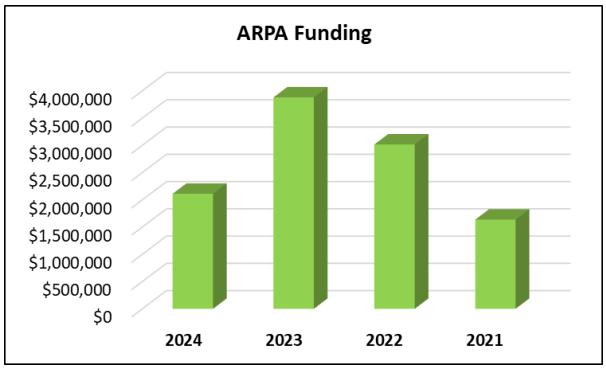
	FY 2026 Budget	FY 2025 Estimates	FY 2024	FY 2023	FY 2022
Total Revenue	$179,550,340	$162,689,636	$162,822,506	$157,749,816	$136,726,920
Total Expenses	($174,853,391)	($159,563,563)	($152,382,516)	($150,414,996)	($137,377,769)
Net Income	$4,696,949	$3,126,073	$10,439,990	$7,334,820	($650,849)
Cash Flow	$7,624,700	($3,015,354)	$10,668,706	$8,599,505	$1,096,611
Working Capital Year-End	$77,246,223	$70,829,073	$73,730,371	$72,438,559	$63,015,051
Working Capital as a Percentage of Expenses	40%	40%	45%	45%	42%

As the above table shows, net income and cash flow can vary drastically from year to year. Below are some of the factors causing the volatility:

1. **Wholesale energy prices**—particularly for electricity and natural gas—can fluctuate significantly, especially during extreme weather events. These fluctuations directly impact the cost of purchased power and natural gas, which are passed through to customers via utility rates. In FY 2024, a sharp decline in natural gas prices resulted in an overcollection of a combined $5 million from electric and gas customers, a portion of which has been refunded. The futures market shows expected increases in prices next fiscal year.



2. **COVID Grants and Stimulus Spending.** $10.7 million was applied to General Fund revenues from FY 2021 through FY 2024. This period also saw a sharp rise in LOST, building permit fees, water/sewer capacity fees, and other revenues associated with increased economic activity.



3. **SPLOST.** The collections and expenditures do not always match across fiscal years. For example, in FY 2024 revenues exceeded expenses by $1.5 million due to project delays, and in FY 2025 expenses exceeded revenues by $2.3 million as several projects were completed. We did not receive any funds for the last six months of FY 2025 due to the first $6 million of SPLOST VI funds being committed to countywide and West Point projects.



4. **Infrastructure Contributions.** Water/Sewer Fund revenues have large non-cash increases when infrastructure is installed by developers then deeded to the City. This causes net income to rise without a corresponding increase in cash flow.



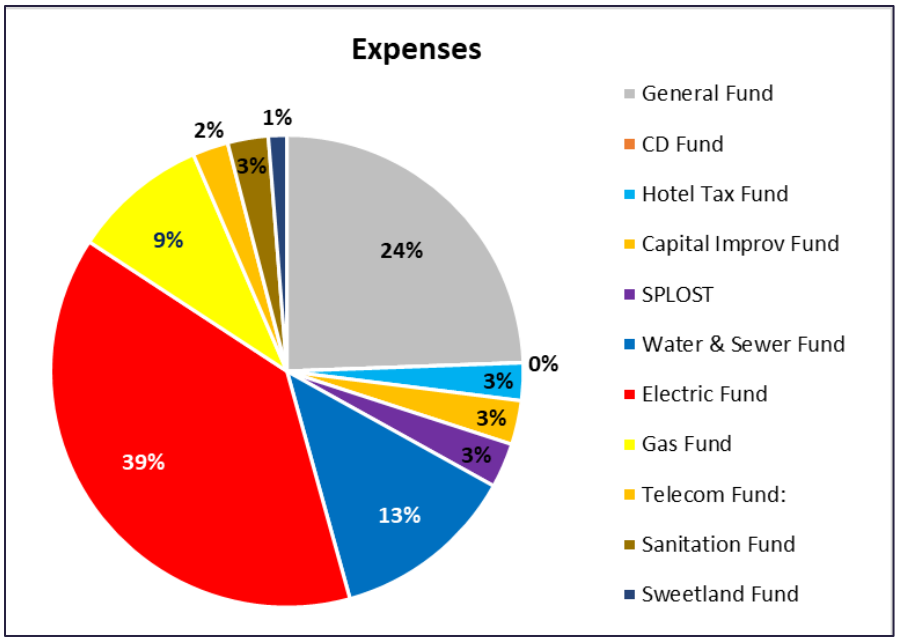
5. **Interfund Loans.** When reserves in a fund are above recommended levels, they may be loaned to another fund for capital projects in order to save on interest expense. In FY 2025, the Telecom Fund provided capital funding for the purchase of five public works and sanitation trucks totaling $1.44 million. This reduced the working capital within the Telecom Fund.

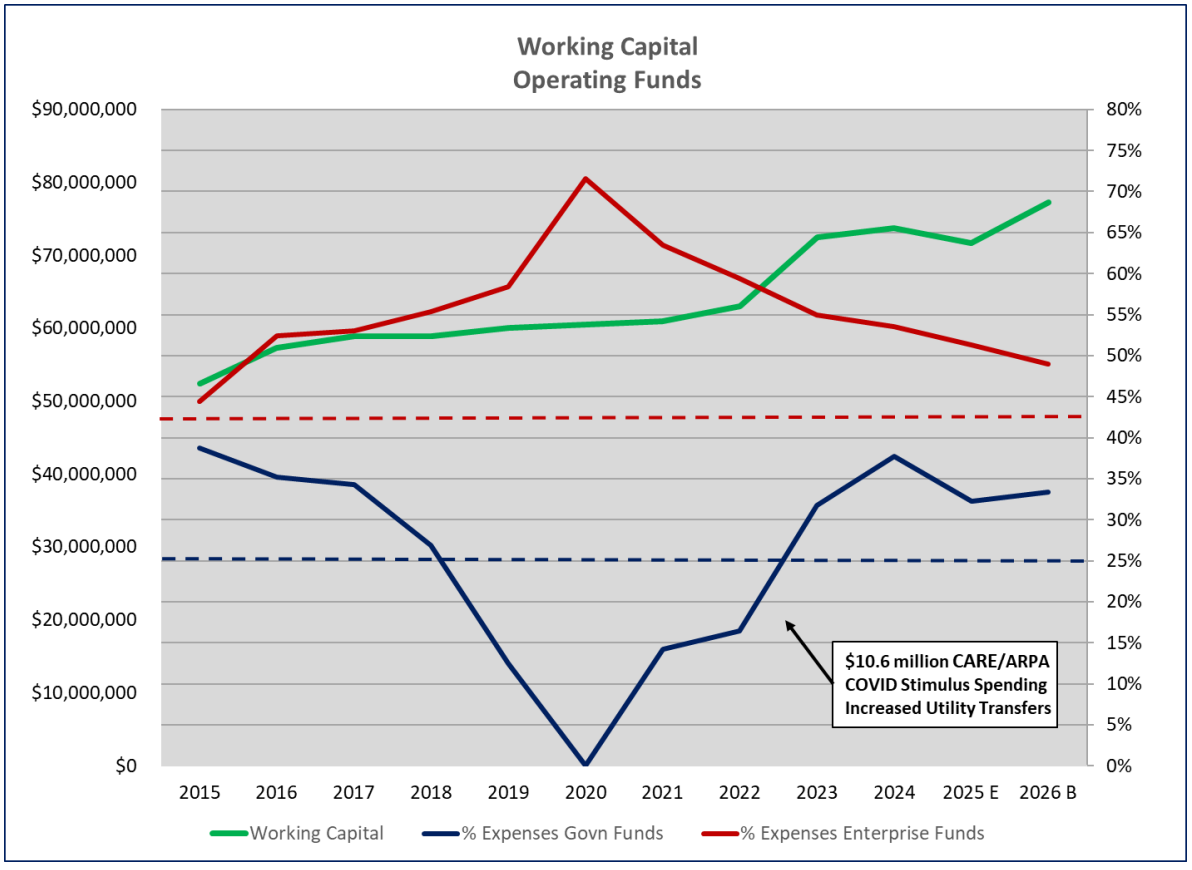


6. **Employee Vacancies.** Vacant positions cause expenses to be less than budgeted.



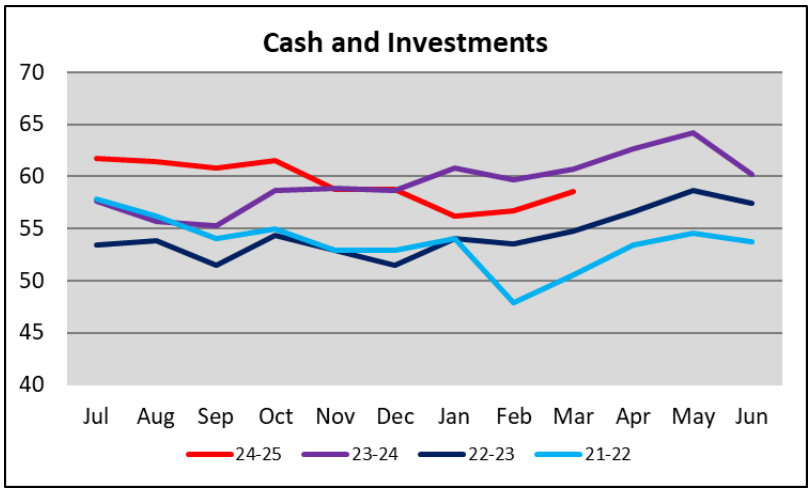
Enterprise funds comprise 67% of the total operating budget versus 33% for governmental funds.



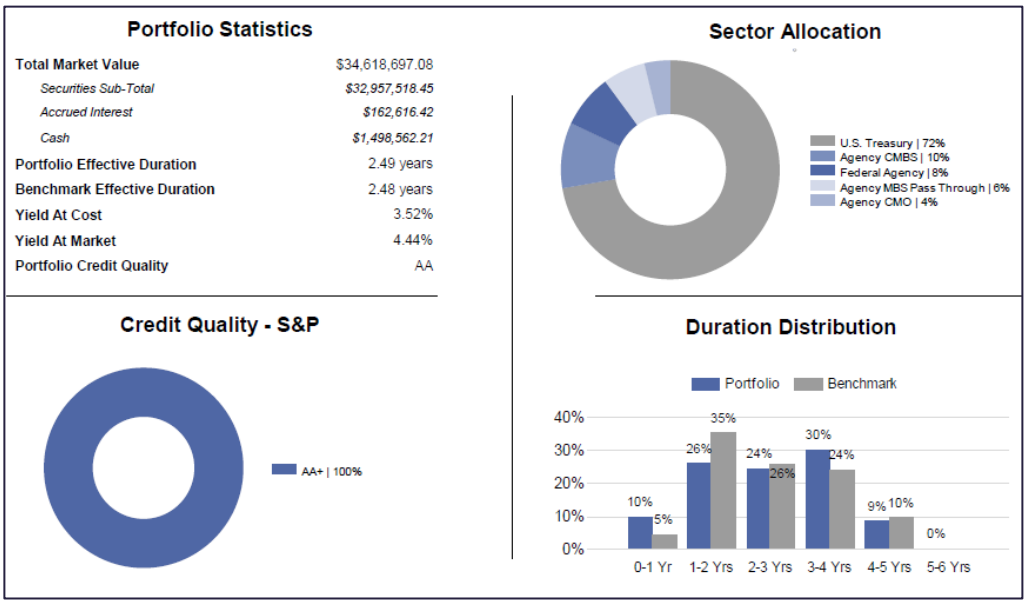


Working capital for the operating funds is projected to end the next fiscal year at $77.2 million. Combined enterprise funds are above the 42% target and combined governmental funds are above the 25% target.

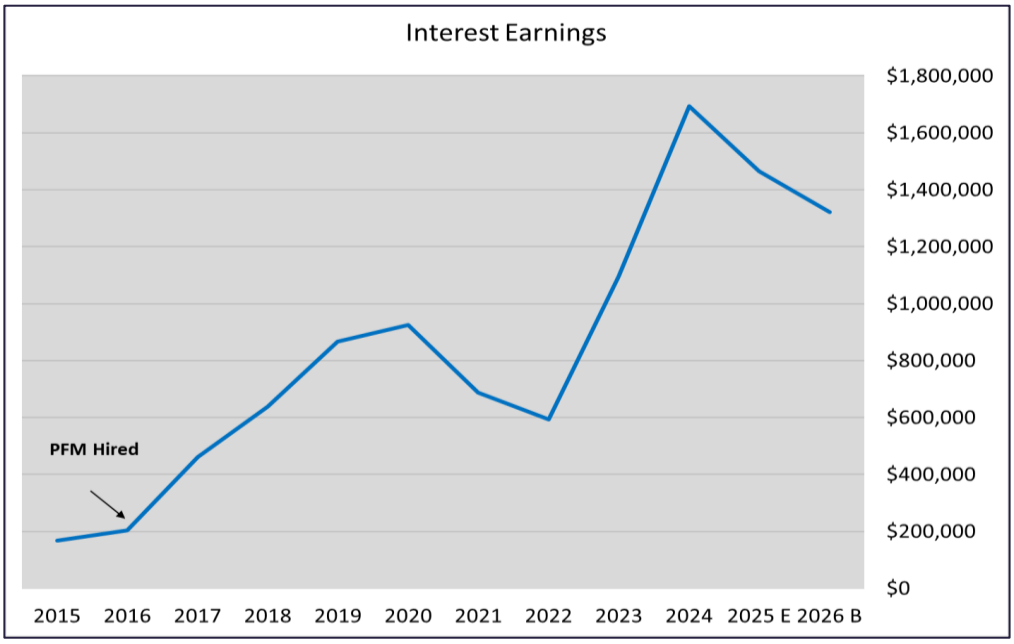
The current cash balance of $58.6 million represents four months of projected operating expenses. It will cost $479,050 per day to operate the city next fiscal year, which is up 6.8% from last year's $448,582.



In July 2016, the City created an investment policy and hired PFM Asset Management, LLC as our investment advisor. The chart shows the status of our current portfolio.



Since this time, interest earnings have averaged $936,000 per year.



External Debt Summary

Fund	Account	Debt Source	Original Amount	Rate	Maturity	Purpose	FY 2025 6/30 Balance	FY 2026 (City Share) Total	Principal	Interest
101	3200-58	GMA Lease Pool	$375,621	4.52%	Max 5 years	Fourteen Police Department vehicles and accessories	$126,587	$129,568	$125,207	$4,361
101	3200-58	Enterprise Lease	$988,050	3 yr Tbill + 3%	5 years	10 vehicles in FY 2024, 7 vehicles in FY 2025 (3 delayed)	n/a	$357,420	$170,227	$106,800
101	3500-58	GMA Lease Pool	$549,718	4.52%	Max 5 years	Pumper Truck	$235,594	$89,040	$78,531	$10,509
101	4200-4202-58	GMA Lease Pool	$235,162	4.52%	Max 5 years	2022 Elgin Crosswind Sweeper truck	$94,065	$51,415	$47,032	$4,383
101	4950-4952-58	GMA Lease Pool	$224,934	4.52%	Max 5 years	Five Parks & Cemetery Division vehicles	$100,932	$49,624	$44,987	$4,637
275	8300-9324	LDA - Great Wolf Conf Ctr Revenue Bond, Series 2016	$16,920,000	3.95%	4/1/2046	Construction of a conference center at Great Wolf Lodge Resort.	$14,210,000	$986,981	$470,000	$516,981
311	8300-58	LDA -Callaway South Ind Project - Series 2007 A	$1,565,000	4.67%	2/1/2028	Construction of the Callaway South Industrial Loop road. Troup County pays 50%.	$1,565,000	$286,543	$250,000	$36,543
311	8300-58	GMA Installment Sales Agreement	$1,635,000	1.59%	1/1/2031	Visit LaGrange and Sweetland Office renovation at 206 Ridley	$931,000	$177,159	$163,000	$14,159
311 521	9300-9321-58 521-9200-61	BB&T Governmental Finance	$2,545,000	2.75%	6/30/2026	Motorola E911 and radio system upgrade. Troup County pays 39.47%.	$285,098	$177,316	$172,570	$4,746
521 526	4800-4801-52 4800-4805-52	De Lage Landen Public Finance, LLC	$566,748	4.64%	6/30/2026	Hardware and software licensing (Fortinet, VMWare, etc...)	$189,727	$202,500	$189,727	$12,772
521	4940-4944-58	GMA Lease Pool	$249,033	4.52%	Max 5 years	Ditch Witch directional drill and accessories	$49,807	$52,424	$49,807	$2,617
521 423	9200-54 8300-58	Gas Authority Bonds	$20,000,000	4.50%	10/1/2055	New Utility Service Center	$0	$450,000	$0	$450,000
523	4350-58	GMA Lease Pool	$481,757	4.52%	Max 4 years	2024 Jetting and Vacuum Truck VIN 5KKHBPFEORLUK4023	$361,317	$136,556	$120,439	$16,117
523	4360-58	GEFA Loan	$5,700,000	3.50%	7/1/2045	WWTP Belt Press and Clarifier rehab. 16" water main Harmon Road	$0	$0	$0	$0
523	4360-58	GEFA Contract # CW13-004 Y Jacket Creek	$5,629,174	1.40%	10/1/2035	Upgrade of the Yellow Jacket Creek lift station.	$3,104,468	$322,863	$281,200	$41,663
523	4360-58	GEFA Contract # CW13-003 Long Cane	$8,637,735	1.40%	2/1/2036	Upgrades to the Long Cane Creek WWTP (Electric pump station and generators)	$4,906,173	$495,420	$429,482	$65,938
523	4450-58	GMA Lease Pool	$138,620	4.52%	Max 5 years	Caterpillar 299D3XE Excavator	$55,448	$30,308	$27,724	$2,584
523 421	9100-61 8300-58	W&S Revenue Bond Series 2021	$26,795,000	2.53%	1/1/2042	New lift stations, upgrades to lift stations, WWTP and Filter plant upgrades, Rosemont water extension.	$23,260,000	$1,649,725	$1,015,000	$634,725
523 424	9200-61 8300-58	LaGrange Development Authority Ridley Office Park Bond -Series 2005A	$2,800,000	4.41%	1/1/2026	Issued for infrastructure in Ridley Park but used to upgrade Jail lift station and install sewer trunk line through Bryant Lake	$390,000	$398,600	$390,000	$8,600
524	4650-58	GMA Lease Pool	$227,009	4.52%	Max 5 years	Altec bucket truck	$170,257	$64,347	$56,752	$7,595
541	8300-58	GEFA Loan 2014-L17SW	$3,000,000	3.03%	10/1/2035	Construction of a new cell at the landfill.	$1,774,246	$200,196	$148,487	$51,709
541	4500-4520-58 4500-4530-58	GMA Lease Pool	$506,034	4.52%	Max 5 years	Two 2023 nine cubic yard rear loaders, Komatsu D61PX-24 crawler dozer	$303,621	$114,751	$101,207	$13,544
541	4500-4522-58	GMA Lease Pool	$193,912	4.52%	Max 5 years	2022 Petersen TL3 Grapple Truck	$77,565	$42,396	$38,782	$3,614
700	5005-58	GMA Lease Pool	$253,734	4.52%	Max 5 years	Chiller for Sweetland on Ice. Plan to use TPD funds for remaining balance.	$107,412	$55,717	$50,747	$4,970
			$100,217,241				**$52,298,315**	**$6,520,869**	**$4,420,908**	**$2,019,567**

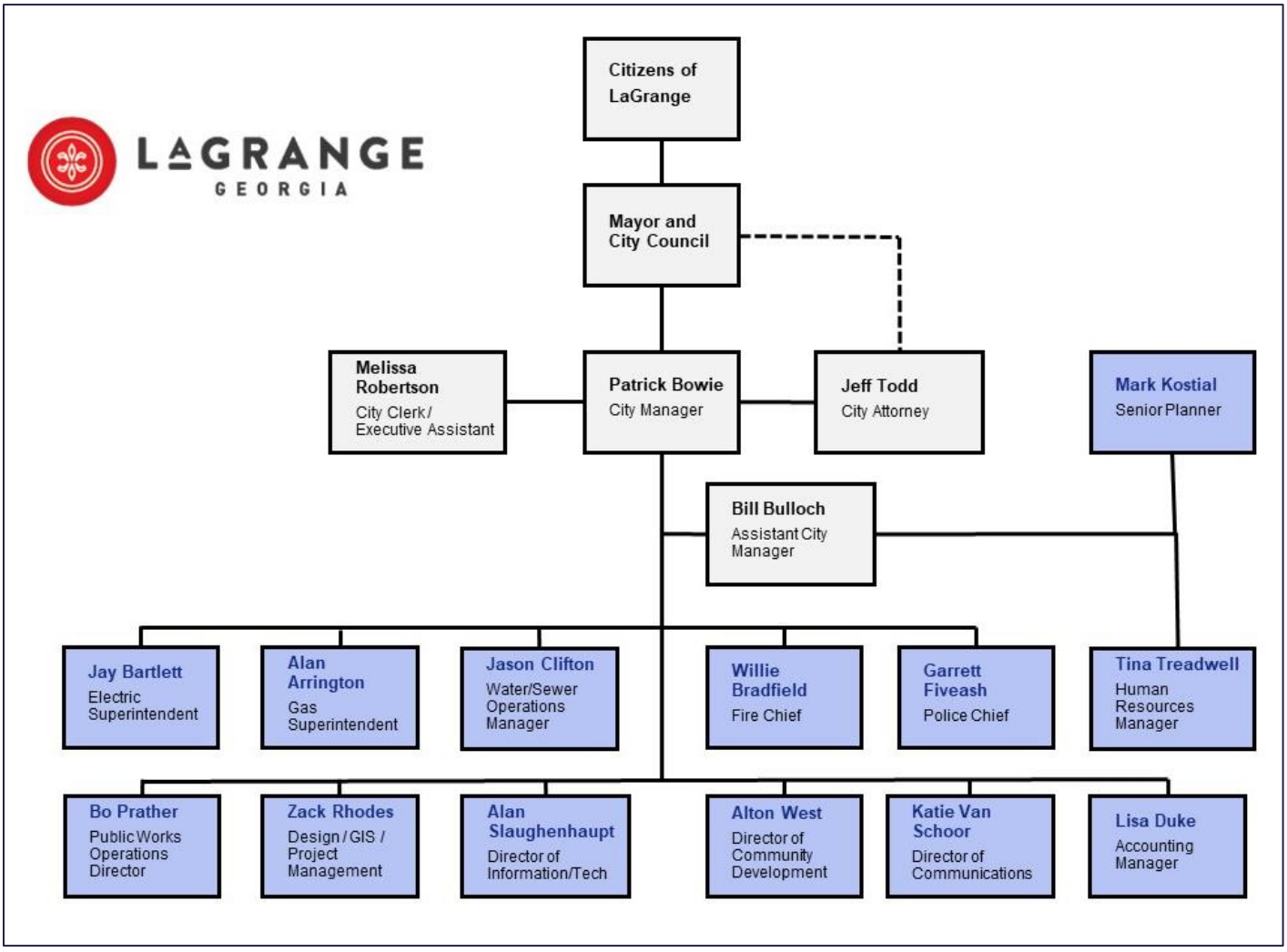
Internal Loans

514 524	38-9008 11-3115 11-1111	Internal Loan from Electric Fund reimbursed through Marriott TAD	($2,800,000)	TAD	6/30/2042	Marriott parking deck construction. TAD revenues received from Troup County, School System, and DLDA.	($1,676,503)	($130,000)	n/a	n/a
526 101	36-1002 4200-4201-58	Internal Loan from Telecommunications Fund to General Fund	$315,149	5.00%	9/30/2034	Cement Truck Model M60	$296,575	$40,111	$25,870	$14,241
526 101	36-1002 4200-4201-58	Internal Loan from Telecommunications Fund to General Fund	$181,355	5.00%	6/30/2035	Tandem Dump Truck	$181,355	$23,083	$14,341	$8,742
526 101	36-1002 4200-4201-58	Internal Loan from Telecommunications Fund to General Fund	$285,328	5.00%	6/30/2035	Asphalt Truck	$285,328	$36,316	$22,562	$13,754
526 541	36-1002 11-5100 4500-4520-58 12-5100	Internal Loan from Telecommunications Fund to Sanitation Fund	$602,602	5.00%	6/30/2035	(2) Rear Load Garbage Trucks	$602,602	$76,698	$47,650	$29,048
			($1,415,566)				**($310,643)**	**$46,208**	**$110,423**	**$65,785**

Capital Requests

Fund/Acct	Dept	Description	Justification	Cost	Status	Funding
101-3200	Police	10 Police Vehicles	Replace old vehicles.	$700,000	Budgeted	Cash
101-3200	Police	S&K Pistol Standardization	Safety and standardization of equipment for officers.	$174,850	Budgeted	Cash
101-3200	Police	ESU Team Rifles and Pepper Ball Rifles	Replace old equipment.	$31,500	Budgeted	Cash
101-3500	Fire	Lifting Bags	Replace old expiring equipment.	$32,240	Budgeted	Cash
101-3500	Fire	Stabilizing Struts	Replace old expiring equipment.	$19,948	Budgeted	Cash
101-4200-4201	Streets	Sign shop printer/cutter	Replace old equipment.	$40,000	Budgeted	Cash
101-4200-4201	Streets	Ride on blower	Replace old equipment.	$14,000	Budgeted	Cash
101-4200-4201	Streets	Zero turn mower	Replace old equipment.	$14,000	Budgeted	Cash
101-4200-4201	Streets	Jack hammer attachment	Replace old equipment.	$14,000	Budgeted	Cash
101-4200-4201	Streets	Lowboy semi-trailer	Replace old equipment.	$80,000	Budgeted	Cash
101-4950-4952	Landscape	Zero turn mowers (cemetery and Thread)	Replace old equipment.	$42,000	Budgeted	Cash
101-4950-4952	Landscape	New service truck F350	Improved efficiency to allow for operation of a second crew (currently doubling up)	$74,000	Budgeted	Cash
311-9300-9311	Parks	W.T. Edmondson Park at Ridley Park	Grants and donations to develop park for replacement of Sweetland park space lost to the Amphitheater.	$5,055,046	Budgeted	Grants (Match in SPLOST)
311-4200	Streets	Sewon Blvd Road Extension	First phase of road construction for Lee Kum Kee as agreed to in MOU. $3 million split with County and Callaway Foundation.	$500,000	Budgeted	Cash
316-9400	SPLOST	Public Safety Cameras	City's share of countywide $2 million for public safety cameras.	$900,000	Budgeted	Cash
316-9400	SPLOST	W.T. Edmondson Park at Ridley Park	City match for DNR grant	$3,046,765	Budgeted	Cash
316-9400	SPLOST	Thread Section Nutwood to Ridley Lake Loop	Part of park project.	$2,075,000	Budgeted	Cash
521-4940-4944	USC	Skid steer for directional drill crew	Cleanup work after projects.	$104,000	Budgeted	Cash
521-4940-4944	USC	F550 for directional drill crew	Replacement of 2015 vehicle	$90,000	Budgeted	Cash
523-4350	Sewer	Service truck	Replacement of 2012 with 260k miles.	$50,000	Budgeted	Cash
523-4350	Sewer	Trailer replacement and ROW cutter head	Replacement of old equipment.	$25,000	Budgeted	Cash
523-4350	Sewer	Lee Kum Kee sewer system	Contribution to construction per MOU	$250,000	Budgeted	Cash
523-4360	Sewer	Belt Press replacement, conveyor, clarifier repair, and equilization line manhole	Replace old equipment.	$3,700,000	Budgeted	GEFA
523-4450	Water	16" water main relocation and upgrade	Relocation and upgrade of water main in conjunction with GDOT Davis Road widening.	$2,000,000	Budgeted	GEFA
523-4450	Water	12" water main extension	Water extension to serve Lee Kum Kee.	$500,000	Budgeted	Cash
523-4450	Water	92 basin #14 filter repairs	Filter currently out of service. Needed for increased demand.	$300,000	Budgeted	Cash
523-4450	Water	Post chemical pit rehabilitation	Rehab needed on chemical feed and piping.	$75,000	Budgeted	Cash
524-4650	Electric	Excavator replacement	Replace 2008 machine.	$58,000	Budgeted	Cash
524-4650	Electric	Digger Derrick replacement	Replace 1996 truck.	$385,000	Budgeted	Cash
526-4800-4802	Telecom	100 Gig network tester	Needed to troubleshoot higher speed backbone	$38,000	Budgeted	Cash
526-4800-4802	Telecom	Replace vehicle	Trade in existing vehicle for larger to pull equipment.	$30,000	Budgeted	Cash
541-4500-4521	Sanitation	New rolloff cans for internal use	Existing cans are rusted through.	$28,000	Budgeted	Cash
				$20,446,349		

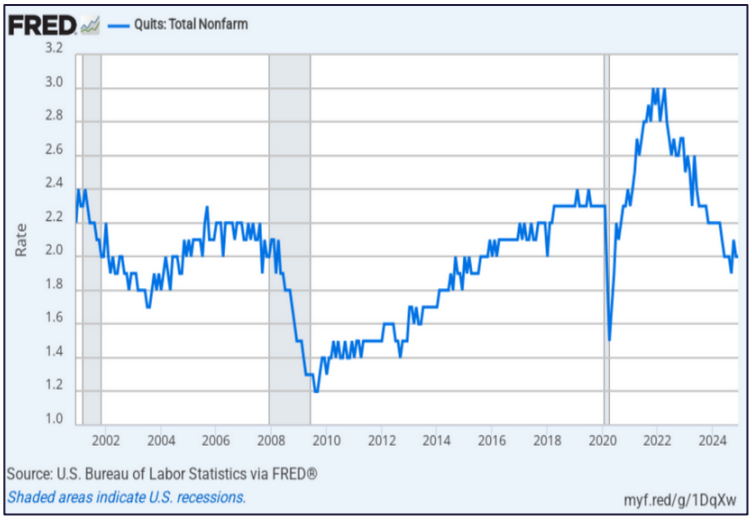
Personnel


LAGRANGE
GEORGIA
Citizens of LaGrange
Mayor and City Council
Melissa Robertson
City Clerk / Executive Assistant
Patrick Bowie
City Manager
Jeff Todd
City Attorney
Mark Kostial
Senior Planner
Bill Bulloch
Assistant City Manager
Jay Bartlett
Electric Superintendent
Alan Arrington
Gas Superintendent
Jason Clifton
Water/Sewer Operations Manager
Willie Bradfield
Fire Chief
Garrett Fiveash
Police Chief
Tina Treadwell
Human Resources Manager
Bo Prather
Public Works Operations Director
Zack Rhodes
Design / GIS / Project Management
Alan Slaughenhaupt
Director of Information/Tech
Alton West
Director of Community Development
Katie Van Schoor
Director of Communications
Lisa Duke
Accounting Manager

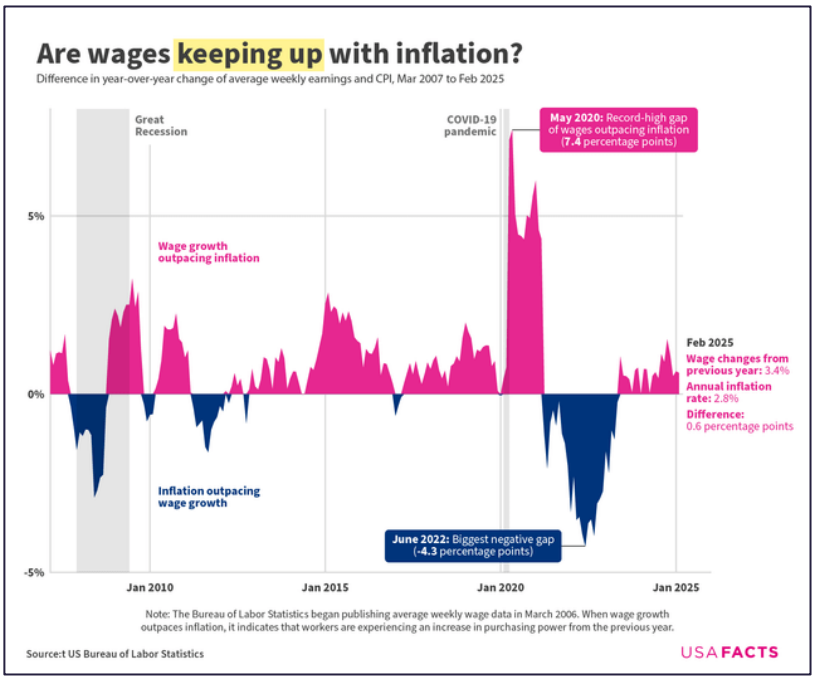
Personnel expenses represent a large share of the City's annual budget as shown in the table below. It is important to note that there are vacancies throughout the year, particularly in the Police and Fire Departments, which impacts overall realized personnel expenses.

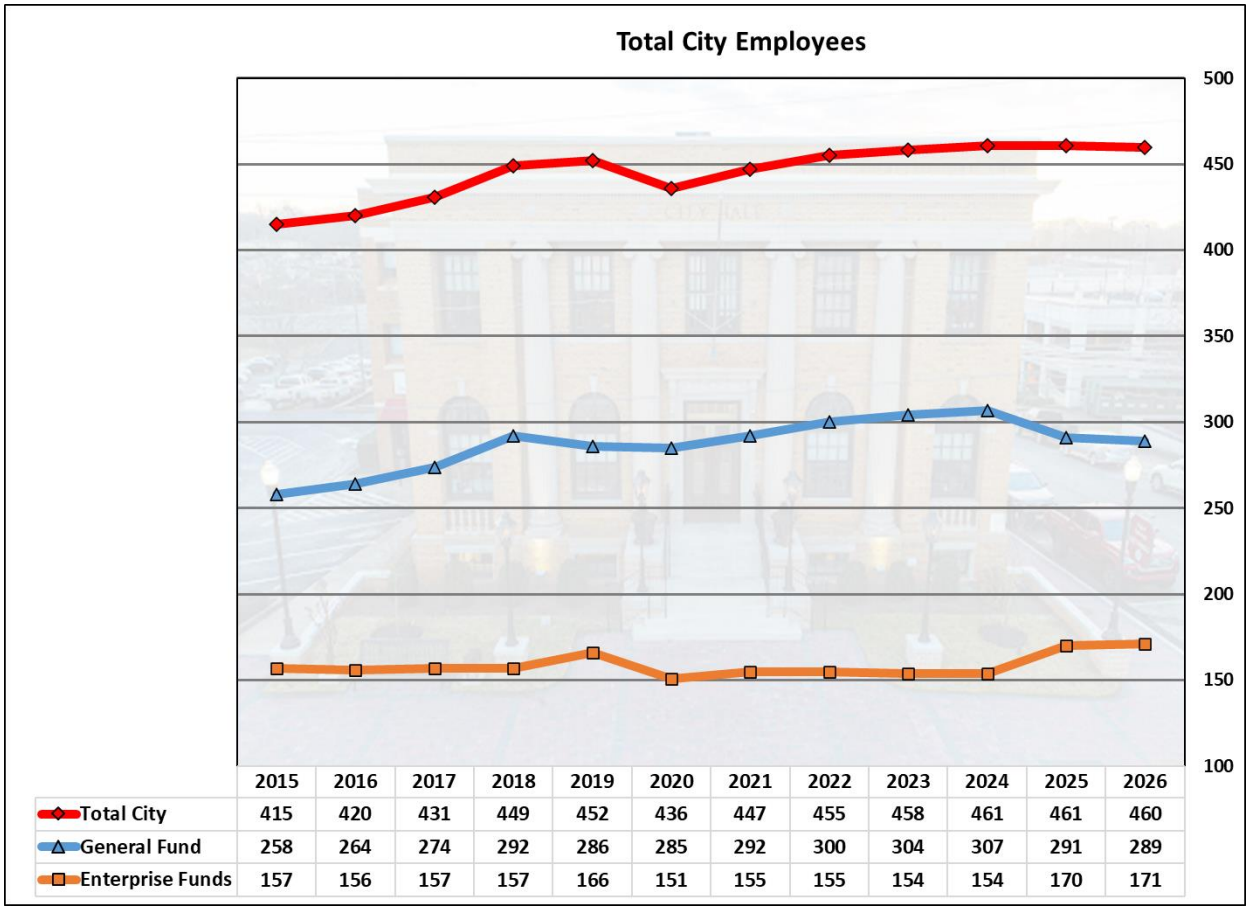
	FY 2026 B	FY 2025 E	FY 2024	FY 2023	FY 2022
City Wages	$32,342,555	$31,212,566	$28,434,122	$27,045,231	$26,277,641
City Benefits	$13,976,581	$13,780,502	$12,510,237	$12,386,917	$12,393,318
Total	$46,319,136	$44,993,068	$40,944,359	$39,432,148	$38,670,959
Benefit % of Wages	30.2%	30.6%	30.6%	31.4%	32.0%
Total personnel costs as a % of General Fund Expenses	68.3%	67.4%	68.4%	69.7%	74.1%
Total personnel costs as a % of Enterprise Fund Expenses	14.7%	15.9%	14.0%	13.2%	14.5%

Merit Raises. The proposed budget includes 5% merit increases for employees who meet the required performance standards (only ~2.5% will impact the current budget). Approximately 10% of employees have reached the maximum pay level for their positions and will not receive the full merit adjustment. While the labor market has eased since the U.S. peak of 3.0 job openings per unemployed person in 2022, it remains tight. As of May 2024, Georgia's ratio stood at 1.67. Many positions remain highly competitive and challenging to fill. The current average hourly wage for city employees hired within the past ten years, excluding department heads, is $24.13.



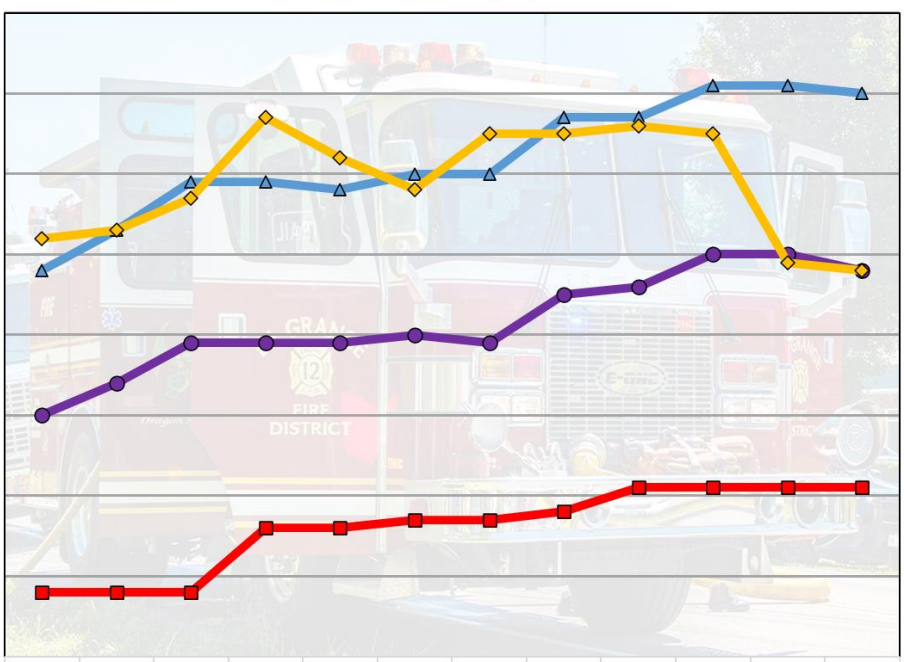
Cost of Living Adjustment. As of March 2025, the U.S. Consumer Price Index (CPI) increased by 2.4% over the previous 12 months, indicating a slight easing from February's 2.8% rate. The core CPI, which excludes volatile food and energy prices, rose by 2.8% year-over-year, reflecting a modest decline from earlier months. It is recommended that pay ranges be increased by 2.5% as a cost-of-living adjustment.





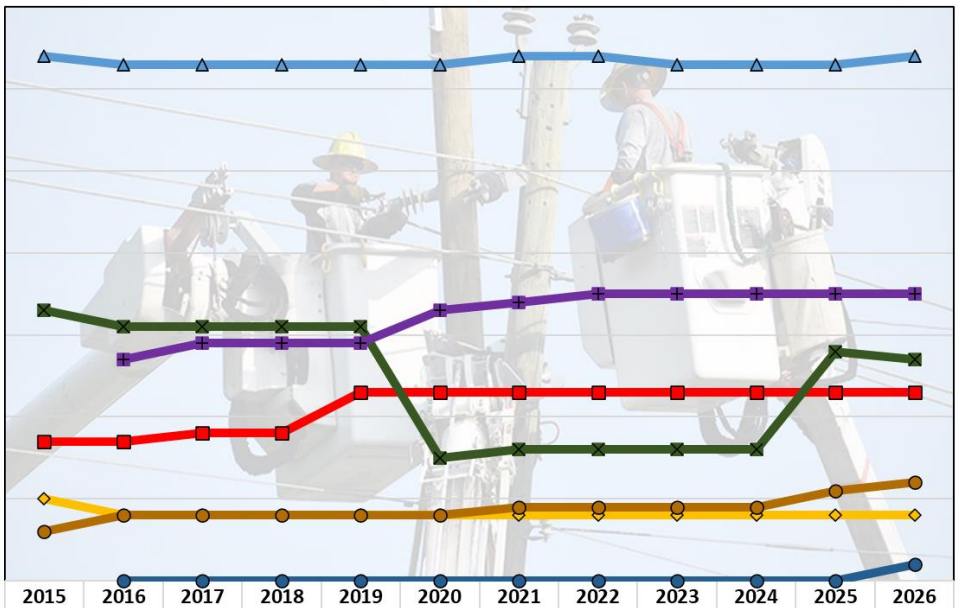
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Total City	415	420	431	449	452	436	447	455	458	461	461	460
General Fund	258	264	274	292	286	285	292	300	304	307	291	289
Enterprise Funds	157	156	157	157	166	151	155	155	154	154	170	171

General Fund Employees



	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Police Department	98	103	109	109	108	110	110	117	117	121	121	120
Police Sworn Officers	80	84	89	89	89	90	89	95	96	100	100	98
Fire Department	58	58	58	66	66	67	67	68	71	71	71	71
Non Public Safety	102	103	107	117	112	108	115	115	116	115	99	98

Enterprise Employees



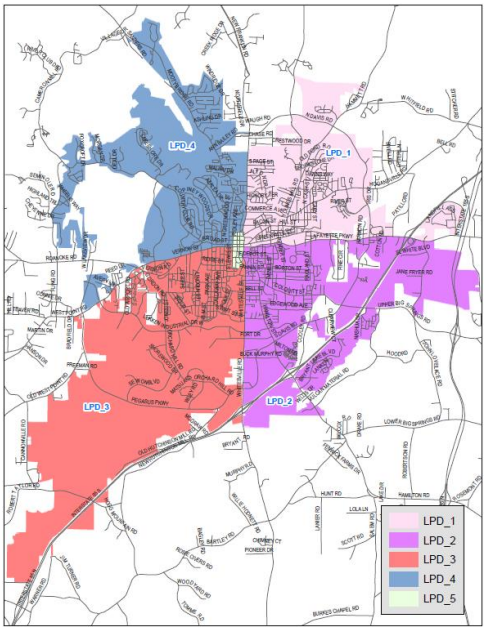
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Water/Sewer	64	63	63	63	63	63	64	64	63	63	63	64
Electric	17	17	18	18	23	23	23	23	23	23	23	23
Gas	10	8	8	8	8	8	8	8	8	8	8	8
Telecom	6	8	8	8	8	8	9	9	9	9	11	12
Sanitation	33	31	31	31	31	15	16	16	16	16	28	27
Utility		27	29	29	29	33	34	35	35	35	35	35
Sweetland		0	0	0	0	0	0	0	0	0	0	2

Personnel Changes. The proposed budget shows a net reduction of one position versus the prior fiscal year. There are some changes in assignments in response to changing workloads and needs in the various departments. Below is an explanation of the personnel changes and also positions that were requested or needed in the future that are not included in the budget.

- **Parks Director (Eliminated).** This employee was hired by another company, and the duties are being performed by others within the landscaping section of the Public Works Department.
- **Recycling Associate (Eliminated).** This employee has been hired by AmWaste in conjunction with this company's assumption of the recycling business in LaGrange.
- **Public Works Executive Secretary (Reassigned).** This position has been reassigned to the Customer Service section of the Utility Department, along with the responsibility of handling street and sanitation-related customer calls. This change streamlines communication by giving residents a single point of contact for all utility and public works issues and ensures coverage during employee absences due to illness or vacation. Secretarial duties previously associated with the role have been assigned to another Public Works staff member.
- **Utility Service Worker – Customer Service (Reassigned).** As we near full implementation of our AMI meter reading system, the number of employees needed for manual meter reading has decreased from ten to eight and is expected to eventually decline to five. One of the affected positions has already been reassigned to water distribution to support the growing workload driven by an increase in meters and heightened regulatory requirements.

- **Police Administrative Vacancy (Reassigned).** The Animal Shelter was in desperate need of additional help, so a vacant police administrative position was reassigned.

- **Telecommunications Fiber Optic Technician (Added).** The Telecommunications Department required an additional fiber optic technician, as the current staffing allows only one employee to be on call, creating a clear strain on personnel. To help address this need, a lineman from the Electric Department has been reassigned to the team, bringing valuable experience working in the high-risk "hot" zones of utility poles.



- **Additional Police Officers (Future).** The Police Chief has expressed the desire to add patrol officers to each zone to enhance coverage and provide redundancy during periods of understaffing. This request continues to be deferred until the department reaches full staffing levels–a goal that remains challenging to achieve.

- **Director of Finance/CFO (Future).** Mauldin & Jenkins, the City's auditor, conducted a review of the Finance Department and recommended the addition of a Chief Financial Officer (CFO). Given LaGrange's size and operational complexity, it is uncommon for a city of this scale to operate without a certified public accountant overseeing critical financial functions such as the general ledger, risk management, investments, budgeting, debt, purchasing, and overall financial planning. In the interim, the City Manager will continue to serve in this capacity. The estimated annual cost including benefits is $200,000.

- **Electric Director (Future).** LaGrange owns one of the largest municipal electric systems in the southeast, and with the addition of a data center, the complexities of the operation will grow significantly. It is anticipated that an electrical engineer will be needed in FY 2027. The estimated annual cost including benefits is $225,000.

- **HR Specialist (Future).** Another HR Specialist is needed to improve the support and services currently being offered to other city departments. The estimated cost of this position with benefits is $55,000 per year.

- **Court Clerk (Future).** An additional Court Clerk is needed to manage the increasing workload, especially on court days. In the past, staff from Probation Services could assist during periods of high demand or staffing shortages; however, with the recent elimination of the probation function, that support is no longer available. The estimated cost of this position with benefits is $52,000.

- **Code Enforcement Officer (Future).** The workload in housing and environmental code enforcement continues to climb as LaGrange grows in size and scope. The estimated cost of this position with benefits is $72,000.

A complete listing of current active positions and vacancies by department is attached at the end of this report.

Group Health Insurance Fund



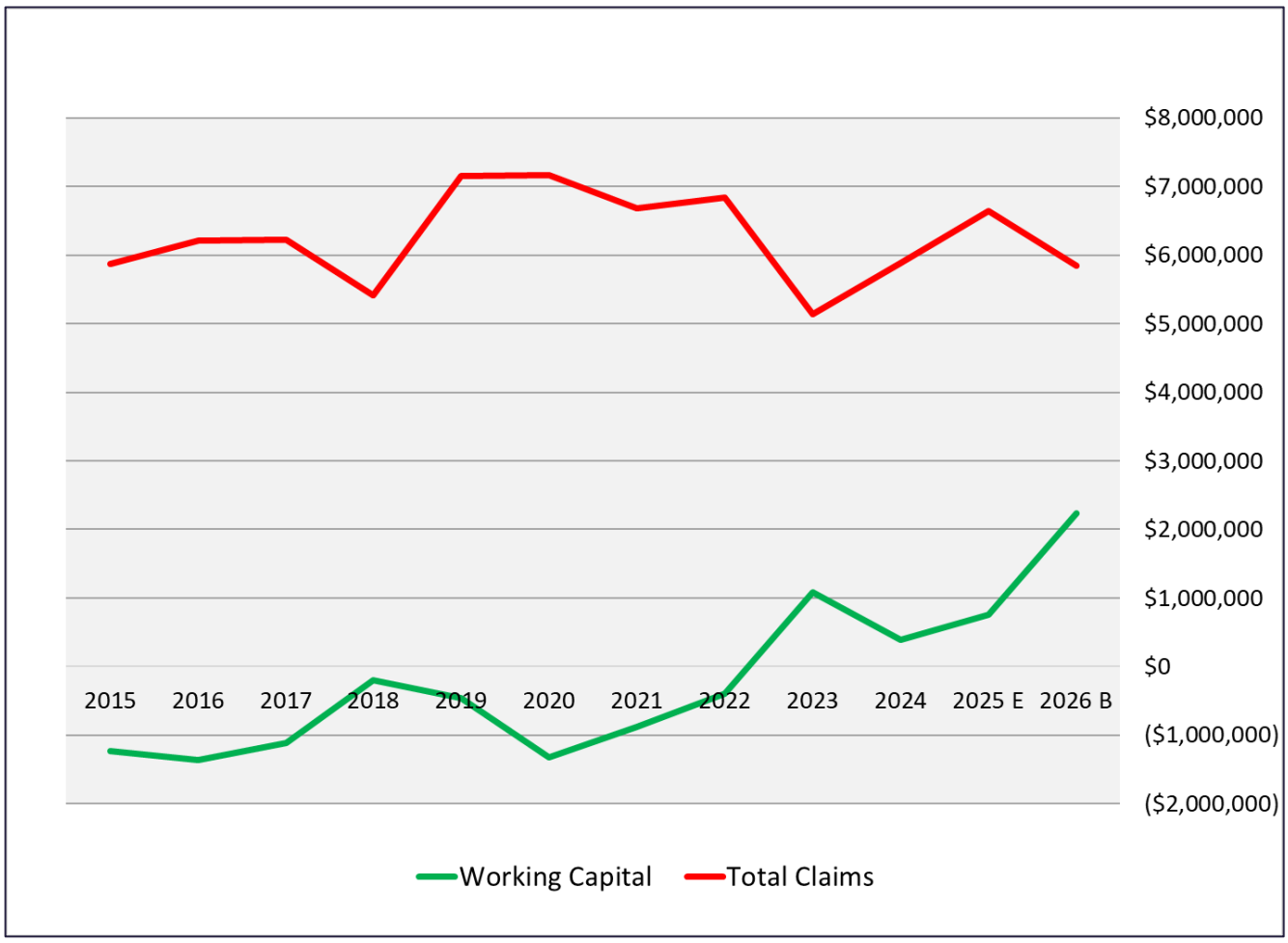
The City provides health insurance to its employees and their dependents through a self-funded insurance program. Below are some of the organizations that provide professional support for this important benefit:

- **Strongside Solutions.** The City's insurance broker provides the organization with cost-effective insurance products to help manage healthcare-related risks. Additionally, the company leverages grant funding through its Angel Access and Angel Rx programs to cover the costs of high-priced medical procedures and specialty medications.

- **Allied Benefit Systems.** Third Party Administrator ("TPA") that manages employee and dependent medical claims under the City's self-insurance program.
- **Aetna.** Provides access to their doctor and hospital network for a fee.
- **Nationwide/AccuRisk.** Provides stop-loss insurance to protect the City from high-cost individual and aggregate health insurance claims associated with self-funded programs. The Specific Deductible per person is $175,000 for calendar year 2025 with one laser at $700,000. The Annual Aggregate Attachment Point is $6.01 million with a Maximum Aggregate Benefit payable of $1 million. The attachment point varies periodically with head count.
- **MetLife.** Provides dental coverage through a traditional insurance product.
- **US-RX.** Pharmacy Benefit Manager ("PBM") that manages employee and dependent pharmacy claims.
- **EyeMed.** Provides vision insurance to employees.
- **Mutual of Omaha.** Provides basic life, AD&D, and Disability coverage to employees.
- **ComPsych and Mutual of Omaha.** Employee Assistance Program (EAP).

	FY 2026 B	FY 2025 E	FY 2024	FY 2023	FY 2022
City Contributions	$6,146,542	$5,883,175	$5,773,086	$5,721,149	$5,772,064
Employee Contributions	$2,348,785	$2,218,602	$2,119,623	$2,167,454	$2,195,577
Medical/Pharmacy Claims	($5,850,000)	($6,641,000)	($5,880,003)	($5,134,584)	($6,837,198)
TPA, Insurance, Other Costs	($1,176,640)	($1,137,970)	($1,334,911)	($1,270,970)	($1,110,285)

Ending Fund Balance	$2,230,388	$761,701	$391,061	$1,081,064	($398,538)
City Contributions as a % of Expenses	87%	76%	80%	89%	73%
Participant Contributions as a % of Expenses	33%	29%	29%	34%	28%
City PEPY Funding	$13,360	$12,760	$12,521	$12,491	$12,686



Pension



The City participates in the Georgia Municipal Employee's Benefit System ("GMEBS") defined benefit plan as a source of retirement funds for vested employees. The budget includes contributions in the amount of 11.42% of salaries as recommended by the actuarial valuation summary below. The value is down slightly from last fiscal year.

Funded Ratio. A measure of how well a pension plan's assets cover its liabilities (projected benefits). It's calculated by dividing the value of plan assets by the value of its liabilities, expressed as a percentage. A market basis uses the current value of assets while an actuarial basis uses a smoothing factor to account for projected gains and losses over time. The City's pension plan is projected to be funded at 94.52% and 86.09% respectively at the end of FY 2026.

Summary of Key Valuation Results

Valuation date Fiscal year-beginning date	January 1, 2025 July 1, 2025	January 1, 2024 July 1, 2024
Contributions for fiscal year beginning:		
Recommended	$2,949,373	$2,848,811
Recommended as a percent of expected payroll	11.42%	12.02%
Funding elements as of the valuation date:		
Mid-year normal cost, including administrative expenses	$1,541,413	$1,416,629
Market value of assets	63,433,433	51,919,199
Actuarial value of assets	57,778,985	54,078,387
Actuarial accrued liability	67,113,332	63,611,144
Unfunded/(Surplus) actuarial accrued liability	9,334,347	9,532,757
Funded ratio on a market value basis	94.52%	81.62%
Funded ratio on an actuarial value basis	86.09%	85.01%
Funded Status as of valuation date:		
Present value of accrued plan benefits on long-term funding assumptions	$61,094,981	$58,448,372
Funded percentage relative to market value	103.83%	88.83%
Present value of accrued plan benefits on a plan termination basis	$93,069,378	$87,733,610
Funded percentage relative to market value	68.16%	59.18%
Demographic data as of valuation date:		
Number of retired participants and beneficiaries	277	271
Number of vested former participants	97	99
Number of active employees	391	379
Number of active elected officials	6	6
Total valuation payroll	$25,529,908	$23,446,632
Average valuation payroll	65,294	61,864

The funded ratios shown above may not be appropriate for assessing the amount of future recommended contributions.

Property, Casualty, and Worker's Compensation Insurance



The City is self-insured for workers' compensation, property, and casualty insurance. The following organizations provide support and services to the City in managing these insurance programs:

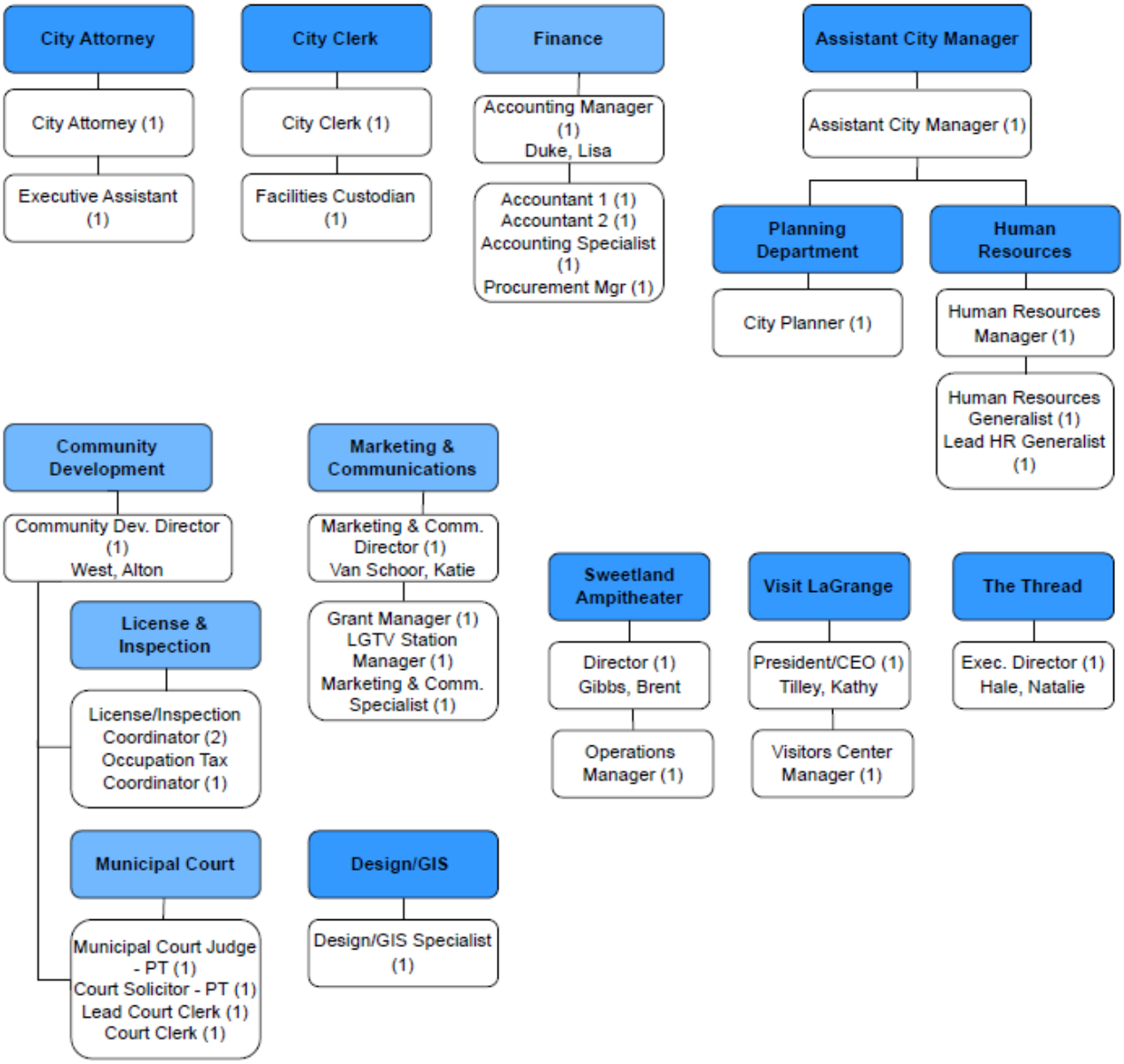
- **Mallory Agency.** A local insurance broker that researches and secures the most cost-effective insurance products needed to protect against property and liability risks.
- **Alliant Insurance.** An insurance company that provides stop-loss coverage against property damage or loss including cyber related events with a deductible of $100,000.
- **Paragon/Trident Insurance.** An insurance company that provides liability stop-loss coverage with a self-insured retention (SIR) of $100,000.
- **Brentwood Services Administrators.** A TPA that administers worker's compensation claims.
- **Midwest Insurance.** Provides stop-loss coverage for large workers' compensation claims.

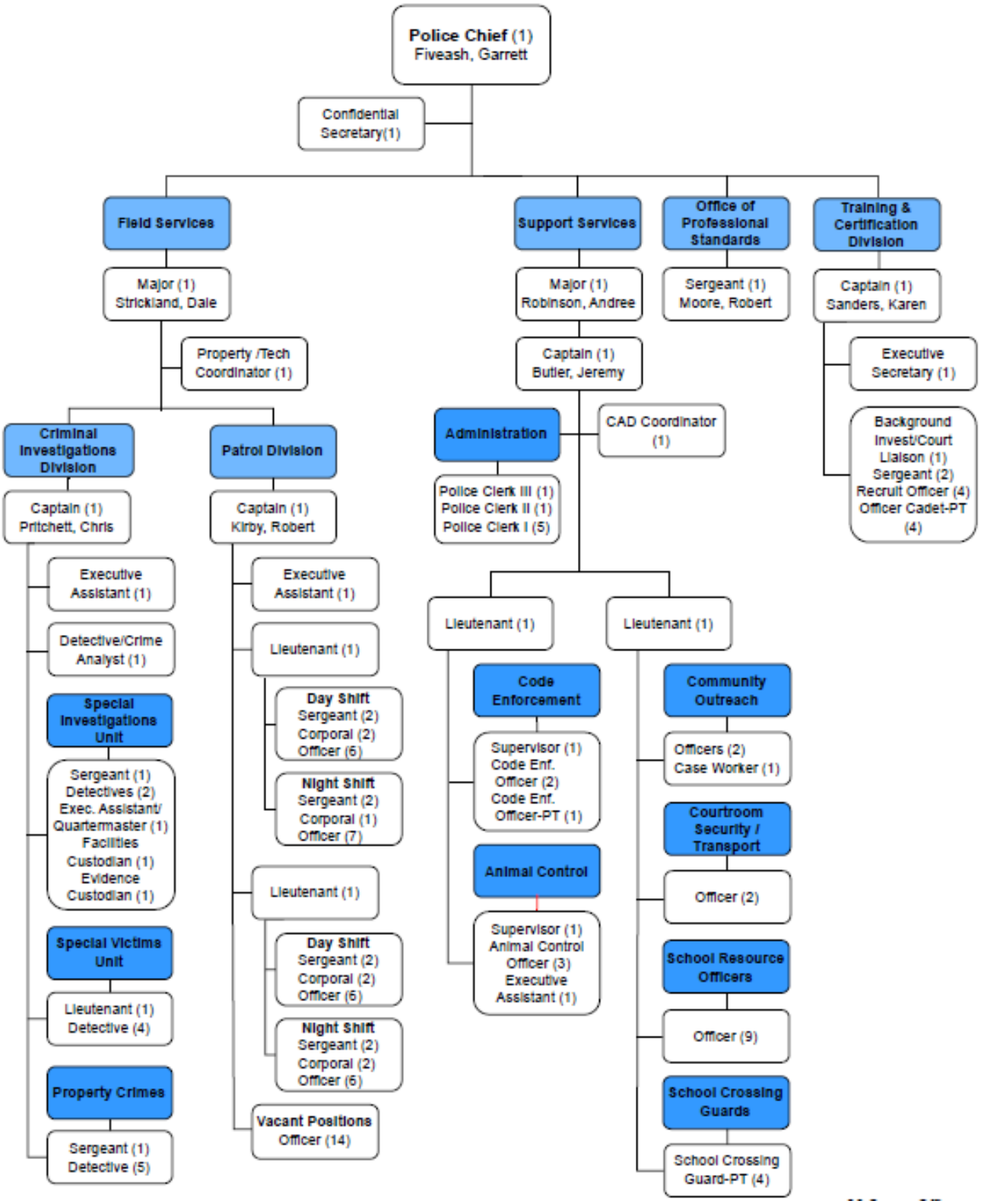
	FY 2026 B	FY 2025 E	FY 2024	FY 2023	FY 2022
City Contributions	$1,718,335	$1,706,413	$945,222	$945,267	$951,591
Claims and Insurance Costs	($1,422,650)	($2,451,650)	($1,374,540)	($993,311)	($1,165,642)
Ending Fund Balance	$2,023,211	$1,572,526	$1,536,597	$1,892,516	$1,669,087

Departments contribute to the P&C Insurance Fund based on an estimate of relative risk.

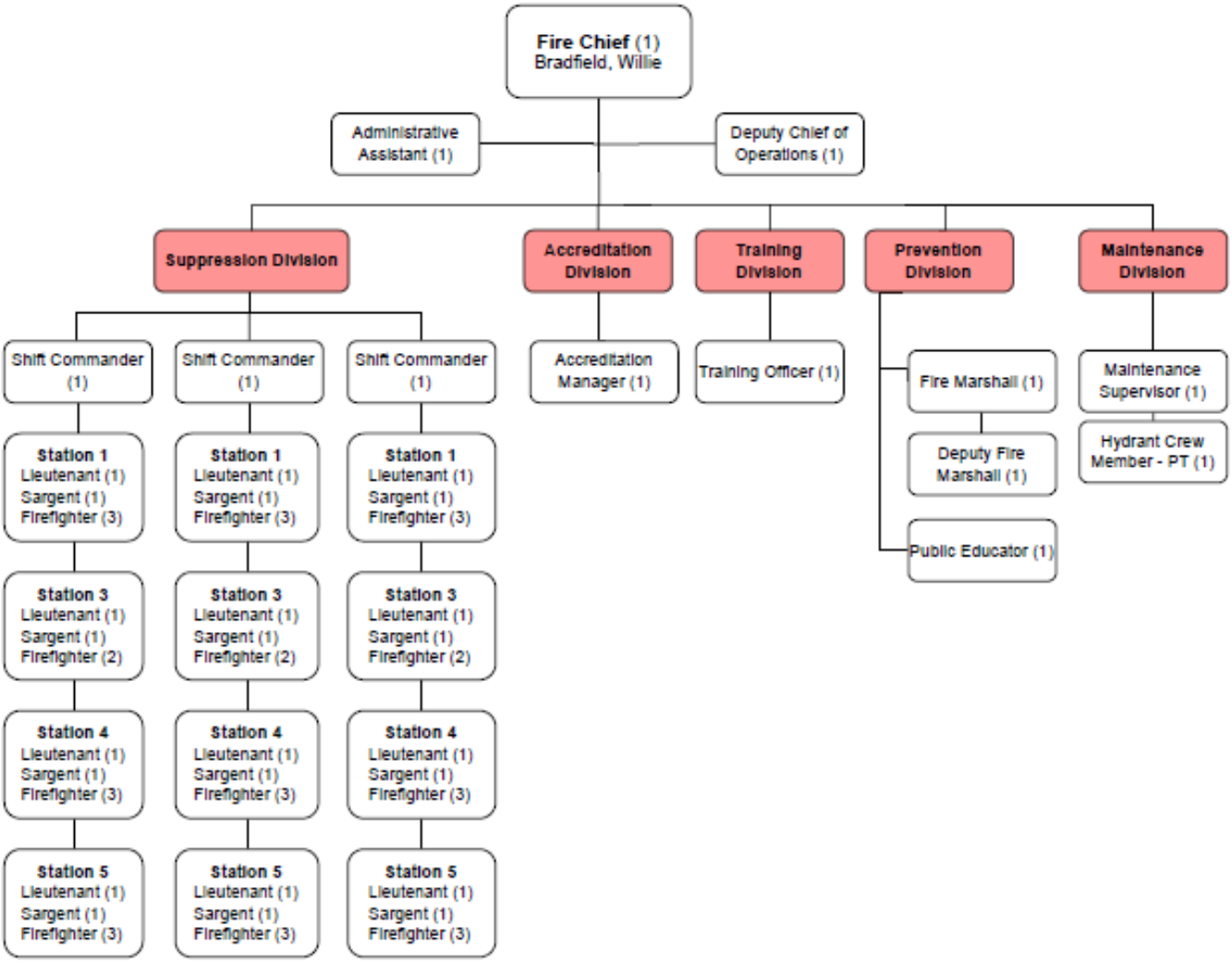
General Fund



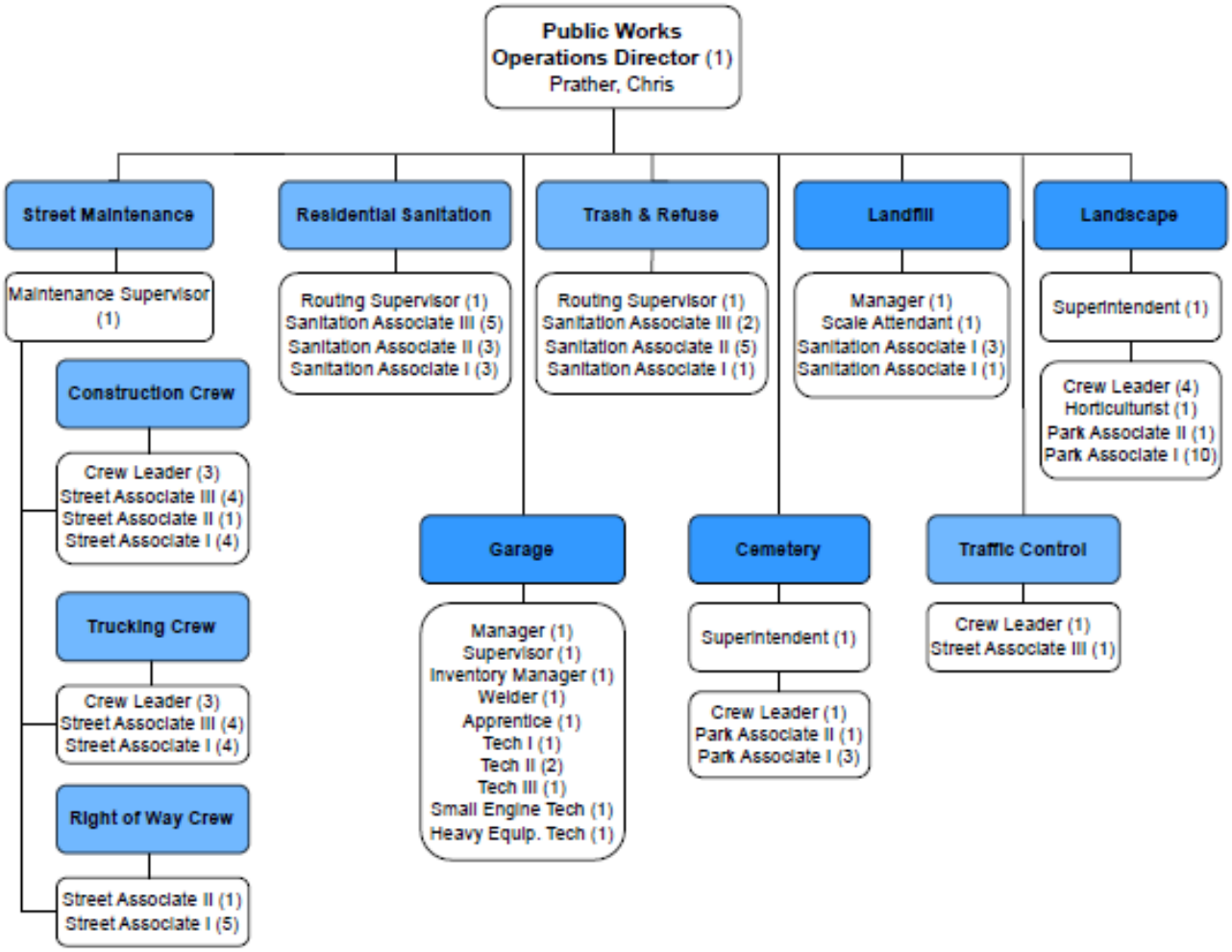

City Attorney
City Attorney (1)
Executive Assistant (1)
City Clerk
City Clerk (1)
Facilities Custodian (1)
Finance
Accounting Manager (1)
Duke, Lisa
Accountant 1 (1)
Accountant 2 (1)
Accounting Specialist (1)
Procurement Mgr (1)
Assistant City Manager
Assistant City Manager (1)
Planning Department
City Planner (1)
Human Resources
Human Resources Manager (1)
Human Resources Generalist (1)
Lead HR Generalist (1)
Community Development
Community Dev. Director (1)
West, Alton
License & Inspection
License/Inspection Coordinator (2)
Occupation Tax Coordinator (1)
Municipal Court
Municipal Court Judge - PT (1)
Court Solicitor - PT (1)
Lead Court Clerk (1)
Court Clerk (1)
Marketing & Communications
Marketing & Comm. Director (1)
Van Schoor, Katie
Grant Manager (1)
LGTV Station Manager (1)
Marketing & Comm. Specialist (1)
Design/GIS
Design/GIS Specialist (1)
Sweetland Ampitheater
Director (1)
Gibbs, Brent
Operations Manager (1)
Visit LaGrange
President/CEO (1)
Tilley, Kathy
Visitors Center Manager (1)
The Thread
Exec. Director (1)
Hale, Natalie


Police Chief (1)
Fiveash, Garrett
Confidential Secretary(1)
Field Services
Major (1)
Strickland, Dale
Property /Tech Coordinator (1)
Criminal Investigations Division
Captain (1)
Pritchett, Chris
Executive Assistant (1)
Detective/Crime Analyst (1)
Special Investigations Unit
Sergeant (1)
Detectives (2)
Exec. Assistant/ Quartermaster (1)
Facilities Custodian (1)
Evidence Custodian (1)
Special Victims Unit
Lieutenant (1)
Detective (4)
Property Crimes
Sergeant (1)
Detective (5)
Patrol Division
Captain (1)
Kirby, Robert
Executive Assistant (1)
Lieutenant (1)
Day Shift
Sergeant (2)
Corporal (2)
Officer (6)
Night Shift
Sergeant (2)
Corporal (1)
Officer (7)
Lieutenant (1)
Day Shift
Sergeant (2)
Corporal (2)
Officer (6)
Night Shift
Sergeant (2)
Corporal (2)
Officer (6)
Vacant Positions
Officer (14)
Support Services
Major (1)
Robinson, Andree
Captain (1)
Butler, Jeremy
Administration
CAD Coordinator (1)
Police Clerk III (1)
Police Clerk II (1)
Police Clerk I (5)
Lieutenant (1)
Code Enforcement
Supervisor (1)
Code Enf. Officer (2)
Code Enf. Officer-PT (1)
Animal Control
Supervisor (1)
Animal Control Officer (3)
Executive Assistant (1)
Lieutenant (1)
Community Outreach
Officers (2)
Case Worker (1)
Courtroom Security / Transport
Officer (2)
School Resource Officers
Officer (9)
School Crossing Guards
School Crossing Guard-PT (4)
Office of Professional Standards
Sergeant (1)
Moore, Robert
Training & Certification Division
Captain (1)
Sanders, Karen
Executive Secretary (1)
Background Invest/Court Liaison (1)
Sergeant (2)
Recruit Officer (4)
Officer Cadet-PT (4)

Fire Services

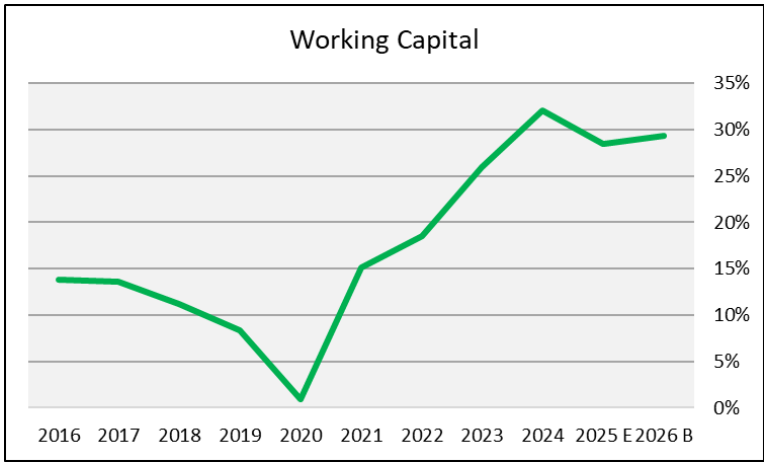


Public Works



The General Fund is the primary operating fund of a city, used to account for revenues and expenditures related to core government services such as police, fire, public works, parks, and administration. The fund uses modified accrual accounting, which is more “cash flow” oriented than full accrual accounting, and does not use fixed assets or depreciation. Capital items, principal, and interest are expensed when incurred.

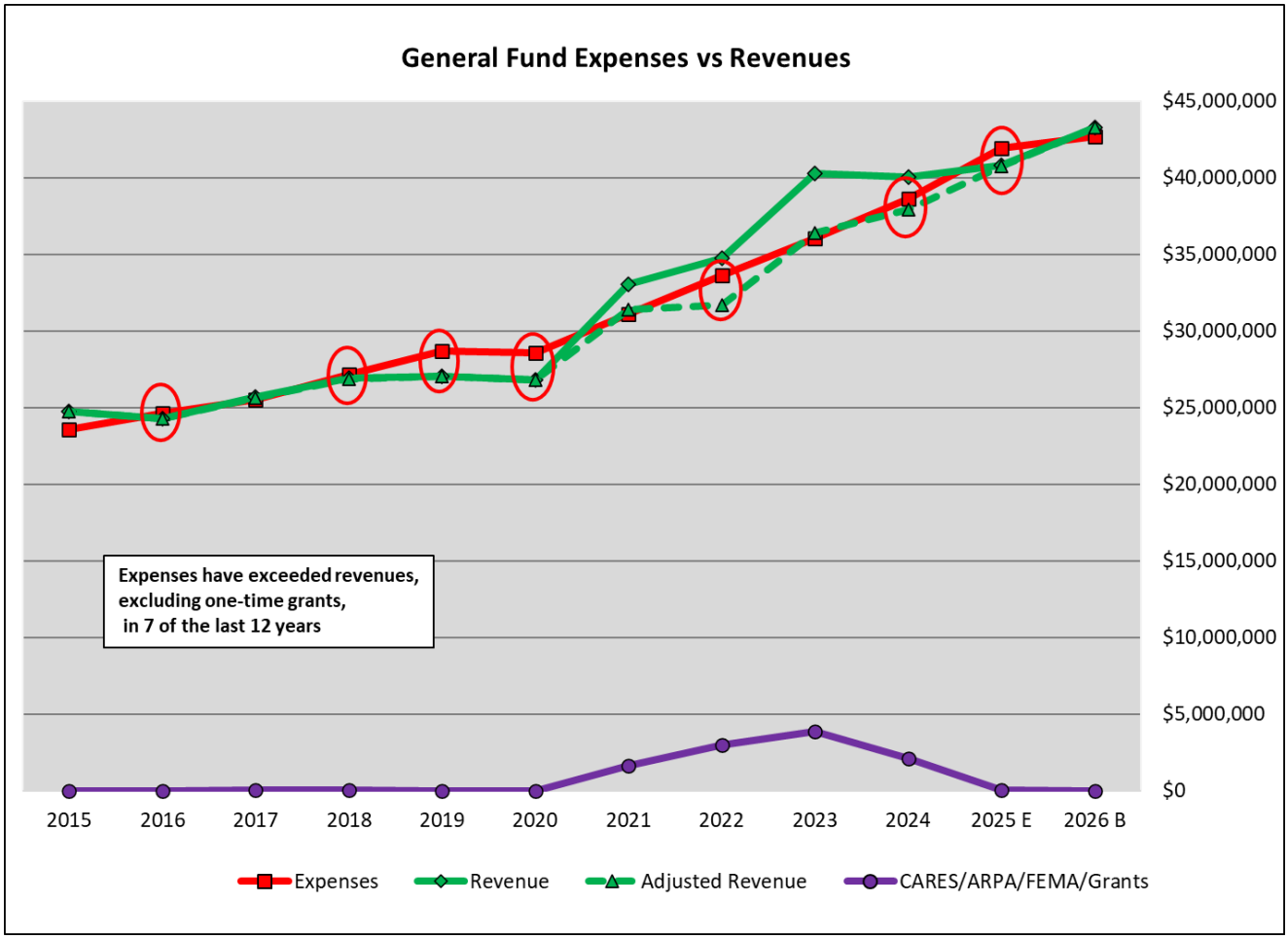
Working Capital 5/2/25	$11,695,096
Estimated Revenue 5/2/25 to 6/30/25	$6,290,569
Estimated Expenses 5/2/25 to 6/30/25	($6,034,224)
Working Capital 6/30/25	**$11,951,441**
Budgeted Revenue	$43,283,110
Budgeted Expenses	($42,691,147)
Working Capital 6/30/26	**$12,543,404**
Working Capital % of Expenses	29%



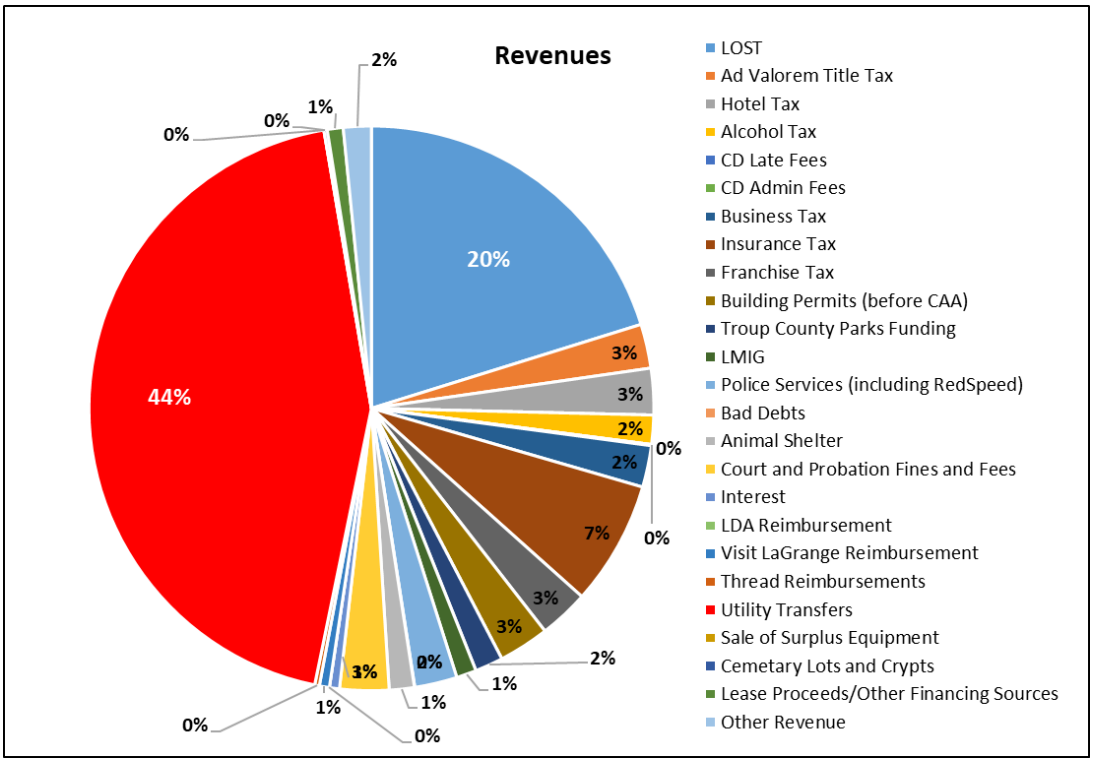
Working capital is projected to end next fiscal year above the target level of 25%. There has been a marked improvement over the past five years boosted by federal COVID grants and consumer stimulus spending. Adequate reserves are important to maintaining bond ratings. In 2020, the Great Wolf Conference Center bonds, underwritten by the city, were downgraded by S&P Global Ratings due to “… deterioration in the nominal level of the city's

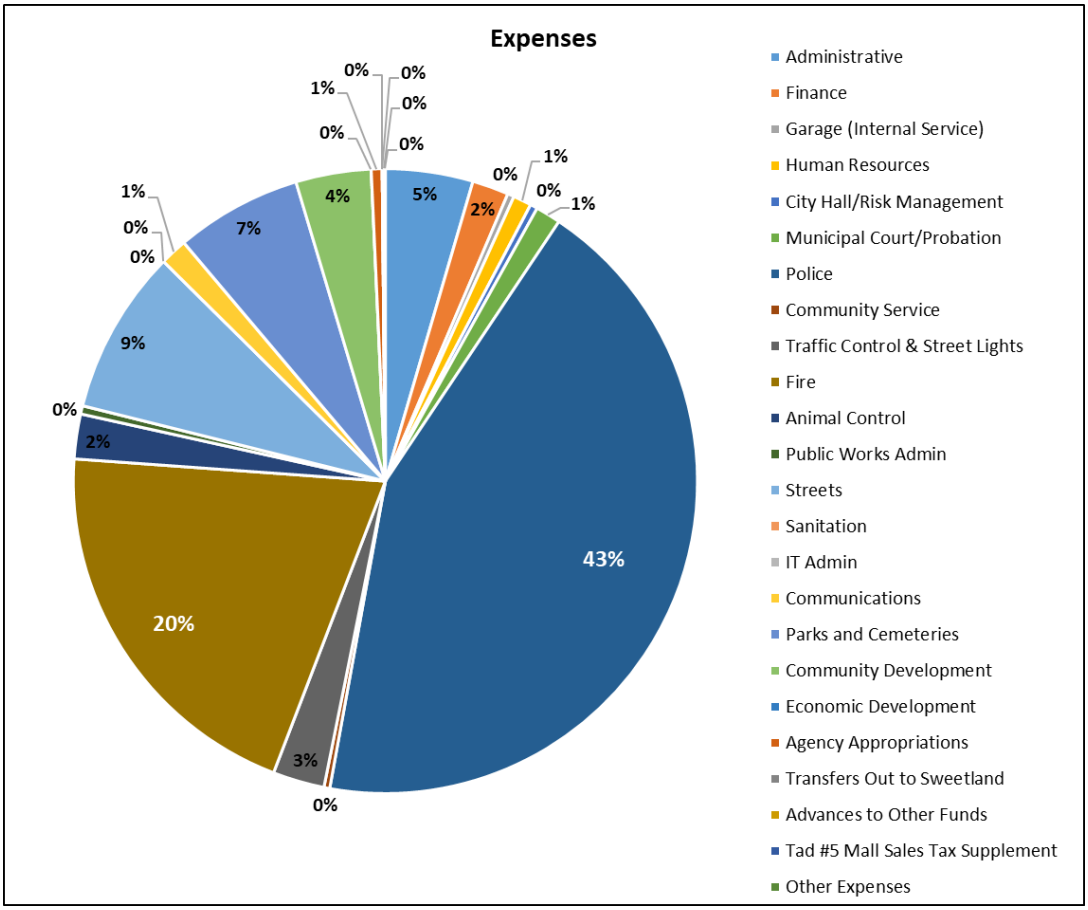
general fund reserves as well as a reduction in reserves as a percentage of expenditures between fiscal years 2016 and 2019…"

Expenses in the General Fund outpaced revenues, excluding COVID related grants, in seven of the past twelve years but are budgeted to provide a surplus in FY 2026. The rapid increase in expenses over the past several years is related primarily to additional staffing in police, fire, and landscaping departments. Since 2016, there have been 12 positions added to the police department, 13 to fire, and 14 to landscaping. As the graph below shows, traditional revenue sources are having difficulty funding these expenses, and without a property tax, increased utility transfers are required. Revenues in prior years were overstated due to the inclusion of full hotel/motel tax collections in the fund.

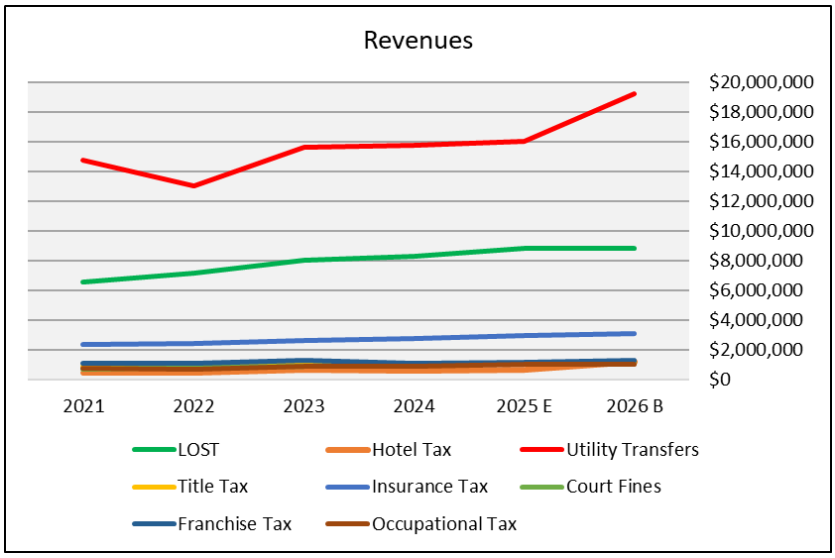


General Fund revenue and expense percentages are shown below. The largest source of funding is utility transfers at 44% followed by LOST at 20% The largest cost centers are the Police Department at 43% and the Fire Department at 20%.





As the graph to the right shows, increased utility transfers have been required to meet the growing needs of the General Fund. Except for LOST, other sources of revenue are small or growing at a much slower pace.



Major Expense Requests:

Police Department

- Uniforms $140,000
- Training $150,000
- Juvenile Court Prosecutor ~~$12,000~~
- Mental Health Court ~~$20,000~~
- Coweta County Judicial Circuit ~~$100,000~~
- H&K Pistol Standardization $174,850 (net of trade in)
- ESU Team Rifles $20,000
- Pepper Ball Rifles $11,500
- Ten Vehicle Replacements $700,000
- Existing Vehicle Enterprise Leases $406,595 (includes upgrade for 2 remaining)
- Gasoline $263,000
- IT Services $1,395,192
- Radio Services $224,225
- Vehicle wireless services $85,000
- Axon (cameras, car, body, tasers) $315,000
- Paladin drone contract $54,000

- Nuisance house abatement — $17,000 (Public Works demolition)

Fire Department

- Uniforms (Nomex, protective) — $155,500
- Training — $117,720
- Materials (medical, janitorial) — $73,000
- Community Safety Education — $10,000
- Gasoline — $86,279
- IT Services — $280,247
- Radio Services — $80,592
- Rescue Tools and Equipment — $29,000
- Lifting Bags (expiring) — $32,240
- Stabilizing Struts (expiring) — $19,948
- Positive Pressure Vent Fans — $34,963

Garage

- Fleet software updates — $14,000
- A/C charging machine — $10,000

Landscaping

- Zero turn mowers (cemetery, Thread) — $42,000
- Service truck F350 (2nd crew doubled up) — $74,000

Streets

- Asphalt Truck — $286,000 (carryover from FY 2025)
- Sign shop printer/cutter — $40,000
- Ride on blower — $14,000
- Zero turn mower — $14,000
- Jack hammer attachment — $14,000

- Lowboy semi-trailer $80,000

Local Maintenance and Improvement Grants (LMIG). Funded by 10-20% of the State's motor fuel tax. Annual appropriations require a 30% match, which is typically charged to SPLOST. Occasional supplemental LMIG distributions do not require a city match.

Completed in FY 2025 $837,392 + 30% SPLOST Match	Upcoming in FY 2026 $1,019,920 + 30% SPLOST Match
Resurfacing - South Lee, Jefferson, Garfield, Lincoln, Jenkins, Moore's Hill, Wilson, Houston, Stonewall, Palm, Grant, Taft, Wilson, Clark, Jackson, Everett, Martha, Freeman, Wilburn	W Haralson @ Church and Ridley – 4 way stop, pedestrian bump outs, paving Pegasus Parkway re-striping Other work TBD

Municipal Court. The operation of a municipal court provides a positive benefit to the General Fund as shown below. The expenses shown due not include time spent by the Director of Community Development who oversees the court and spends a large amount of time there.

	FY 2026 B	FY 2025 E	FY 2024
Fines and Fees	$1,226,350	$1,083,969	$980,234
Expenses	($559,396)	($526,425)	($467,551)
Net Revenue	$666,954	$557,544	$512,683

Community Development Fund



The Community Development Fund supports initiatives focused on low-income housing. In previous years, contributions have been made to Habitat for Humanity to assist Mission Serve with local home repair efforts, and to EEtility in support of Groundswell's SOUL program, which enhances residential energy efficiency. Investments made through the SOUL program are tied to the property and repaid over time, allowing the fund to be replenished.

The utility bill for Cannon Street School, totaling around $18,000 per year, is also paid from the Community Development Fund. Services were disconnected this year after consultation with the Fire Marshall, so this expense should decrease moving forward.

The FY 2026 budget includes a $25,000 request to support Mission Serve's summer home repair projects. Approximately $40,000 remains from last year's allocation and will be used to fund work during the upcoming summer.

Working Capital 5/2/25	$149,373
Estimated Revenue 5/2/25 to 6/30/25	$33,322
Estimated Expenses 5/2/25 to 6/30/25	($3,527)
Working Capital 6/30/25	**$179,168**
Budgeted Revenue	$21,000
Budgeted Expenses	($27,000)
Working Capital 6/30/26	**$173,168**
Working Capital % of Expenses	641%

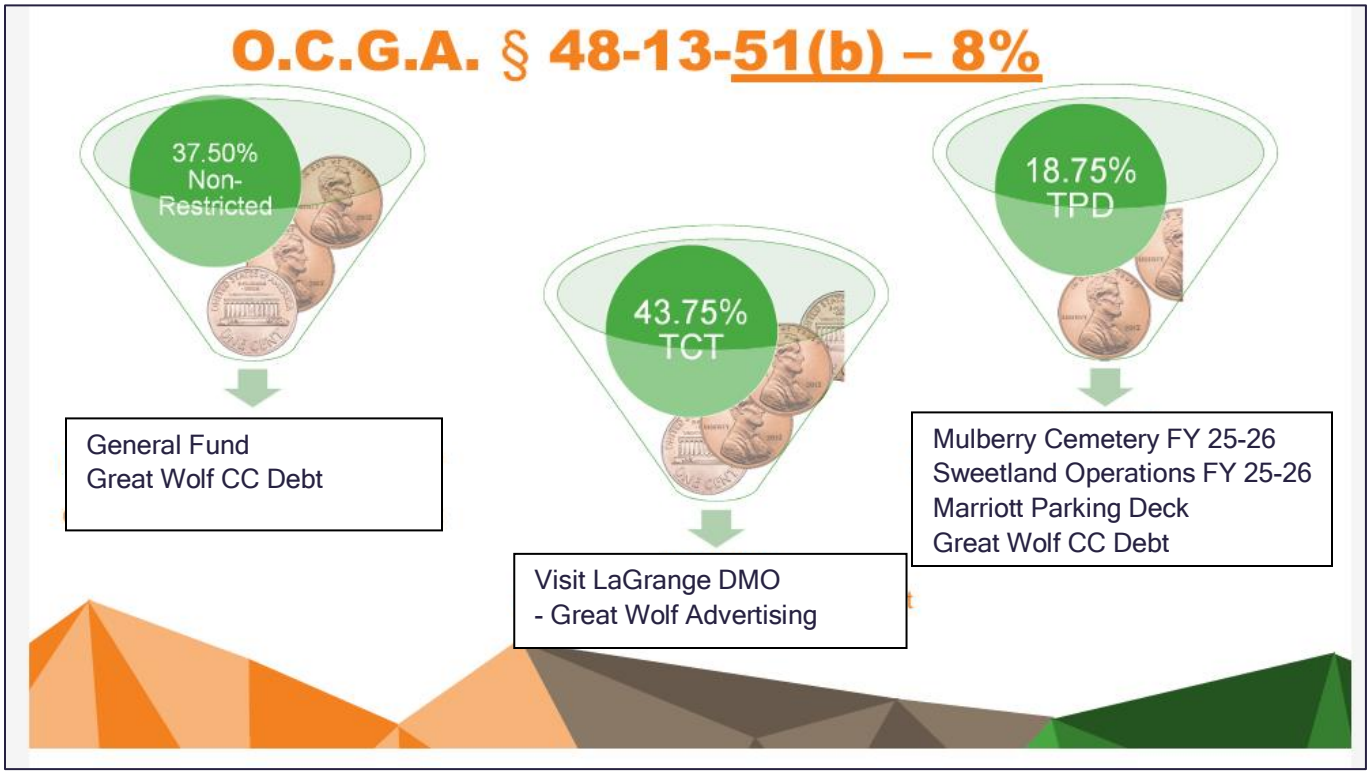
Hotel/Motel Tax Fund



Based on the recommendation of our auditor, hotel/motel tax revenues and expenditures were placed into a separate fund for accounting purposes during this fiscal year. By law, the city retains 37.5% of hotel/motel tax revenues as general revenue, while 43.75% is restricted for tourism-related marketing and events to be carried out by an independent Destination Marketing Organization (DMO), in our case, Visit LaGrange.

The remaining 18.75% of hotel/motel tax is allocated to Tourism Product Development (TPD) and must be used exclusively for creating and maintaining tourist attractions. Currently, these funds are budgeted for the completion of the Mulberry Cemetery project and to support the operations of the Sweetland Amphitheater and ice rink. Additionally, a portion of hotel/motel tax revenues from the Marriott and Great Wolf properties is earmarked for Marriott parking deck maintenance and debt service on the conference center at Great Wolf.

The non-restricted and TPD taxes totaling 56.25% that are collected from Great Wolf currently exceed the amount needed for the conference center debt service plus a comfortable reserve. These additional funds are budgeted for use by the General Fund in FY 2026.



Working Capital 5/2/25	$2,659,146
Estimated Revenue 5/2/25 to 6/30/25	$348,625
Estimated Expenses 5/2/25 to 6/30/25	($292,268)
Working Capital 6/30/25	**$2,715,503**
Budgeted Revenue	$4,821,000
Budgeted Expenses	($4,492,481)
Working Capital 6/30/26	**$3,044,022**
Working Capital % of Expenses	68%

Capital Improvements Fund

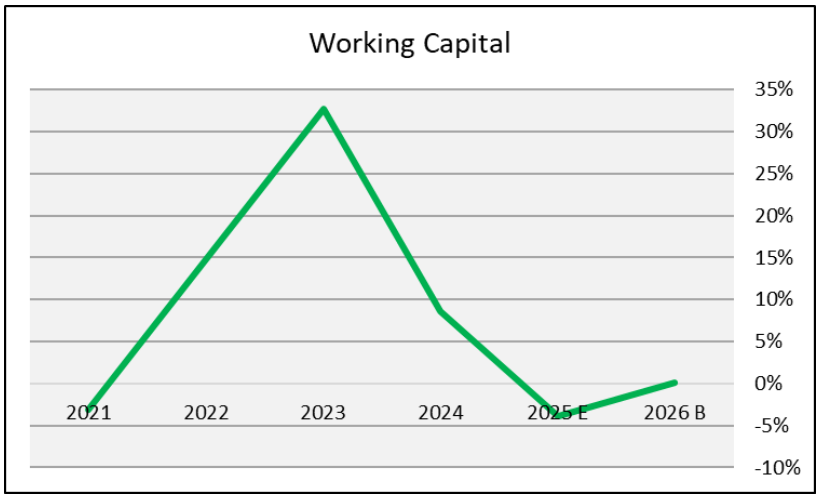


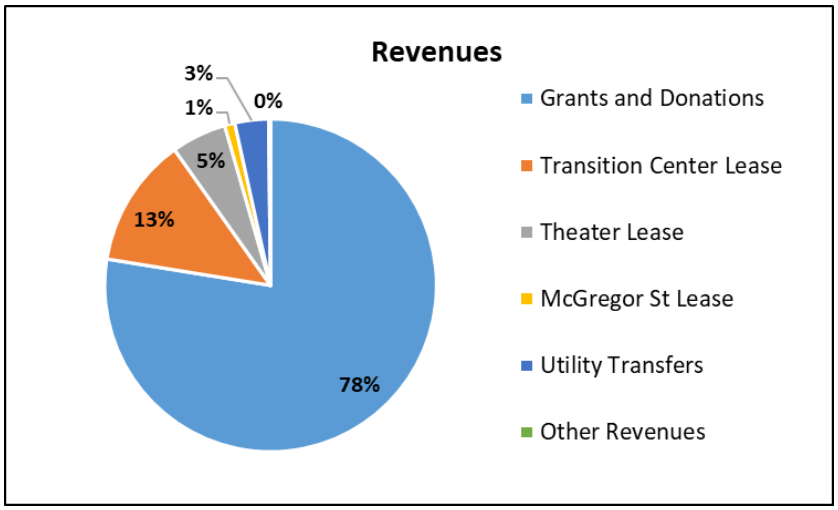
The Capital Improvements Fund accounts for numerous capital projects and activities including the following:

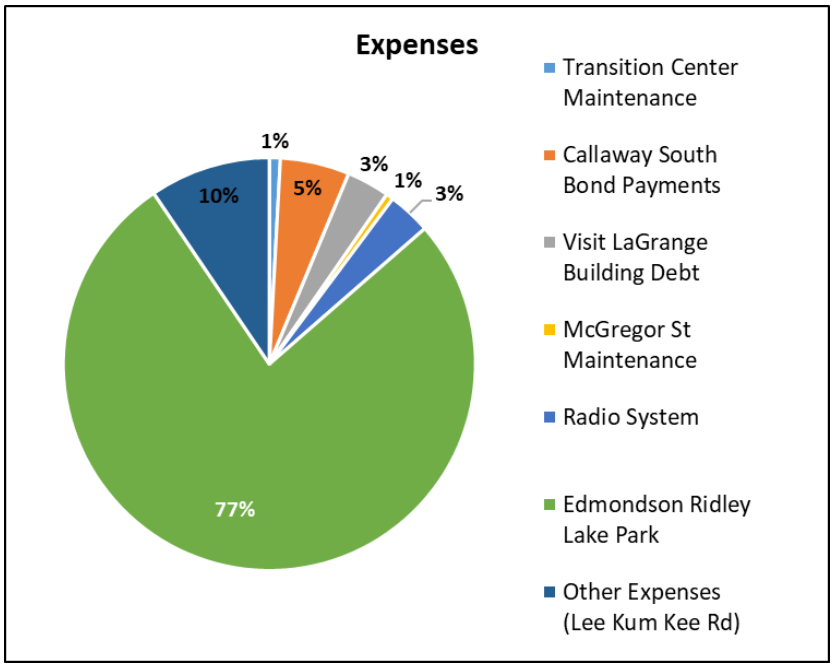
- Georgia Department of Corrections Transition Center Lease and Maintenance - $730,000
- Head Start McGregor Street Lease and Maintenance - $84,000
- AMC Theater Lease, Maintenance, and Debt Service – Bonds retired this year
- Motorola Radio Upgrade Debt Service - $178,000 (shared with Troup County)
- Callaway South Development Debt Service - $287,000 (LDA bonds)
- Visit LaGrange Building Renovation Debt Service - $177,000
- W.T. Edmondson Park at Ridley Lake - $5,055,046 (grant/donation funded portion)
- Sewon Boulevard Extension for Lee Kum Kee - $500,000 (first half of construction)

Working Capital 5/2/25	($718,983)
Estimated Revenue 5/2/25 to 6/30/25	$666,405
Estimated Expenses 5/2/25 to 6/30/25	($82,036)
Working Capital 6/30/25	**($134,614)**
Budgeted Revenue	$5,410,410
Budgeted Expenses	($5,271,748)
Working Capital 6/30/26	**$4,048**
Working Capital % of Expenses	0%

This fund operates similarly to a governmental fund, so the working capital target is three months or 25% of expenditures. The balance fell behind this year as W.T. Edmondson Park and Thread segment expenses were incurred but grant and donation money was not all received. After completion of the capital projects, the working capital is expected to climb back to acceptable levels.







SPLOST


UPPER BIG SPRING ROAD
S. DAVIS ROAD
LAGRANGE FIRE DEPARTMENT
RIDLEY LAKE MASTER PLAN
LAGRANGE, GA / APRIL 24, 2024
NORTH
SCALE 1"=100'

The final SPLOST V payment was received in December 2024. The first SPLOST VI payment is expected in May 2025, following the allocation of the initial $4 million for improvements to Kia Parkway and Kia Boulevard (unless other funding sources are available). The subsequent $2 million is designated for countywide public safety camera installations, with the City of LaGrange overseeing the administration of those funds. All remaining SPLOST VI revenues will be allocated to the other projects approved by voters.

SPLOST V and VI

Working Capital 5/2/25	$94,520
Estimated Revenue 5/2/25 to 6/30/25	$900,000
Estimated Expenses 5/2/25 to 6/30/25	($465,000)
Working Capital 6/30/25	**$529,520**
Budgeted Revenue	$6,682,000
Budgeted Expenses	($7,271,765)
Working Capital 6/30/26	**($61,245)**

FY 2026 Projects:

- Road Resurfacing and Repair (LMIG match) $150,000
- Countywide Public Safety Cameras $2,000,000
- W.T. Edmondson Park at Ridley Lake (grant match) $3,046,765
- Thread section from Nutwood to Ridley Lake loop $2,075,000

Remaining Voter Approved Projects to be prioritized by the City Council in future budget years:

- Fire Department Ladder and Pumper Trucks



- Renovation of Fire Stations 1, 3, & 4



- Street Resurfacing (LMIG match)



- Thread Sweetland to Mike Daniel Recreation Center



- Gateway Corridor Enhancements



- Eastside Park Improvements



- Regional Storm Water Initiatives



- Finish Police Department Renovations

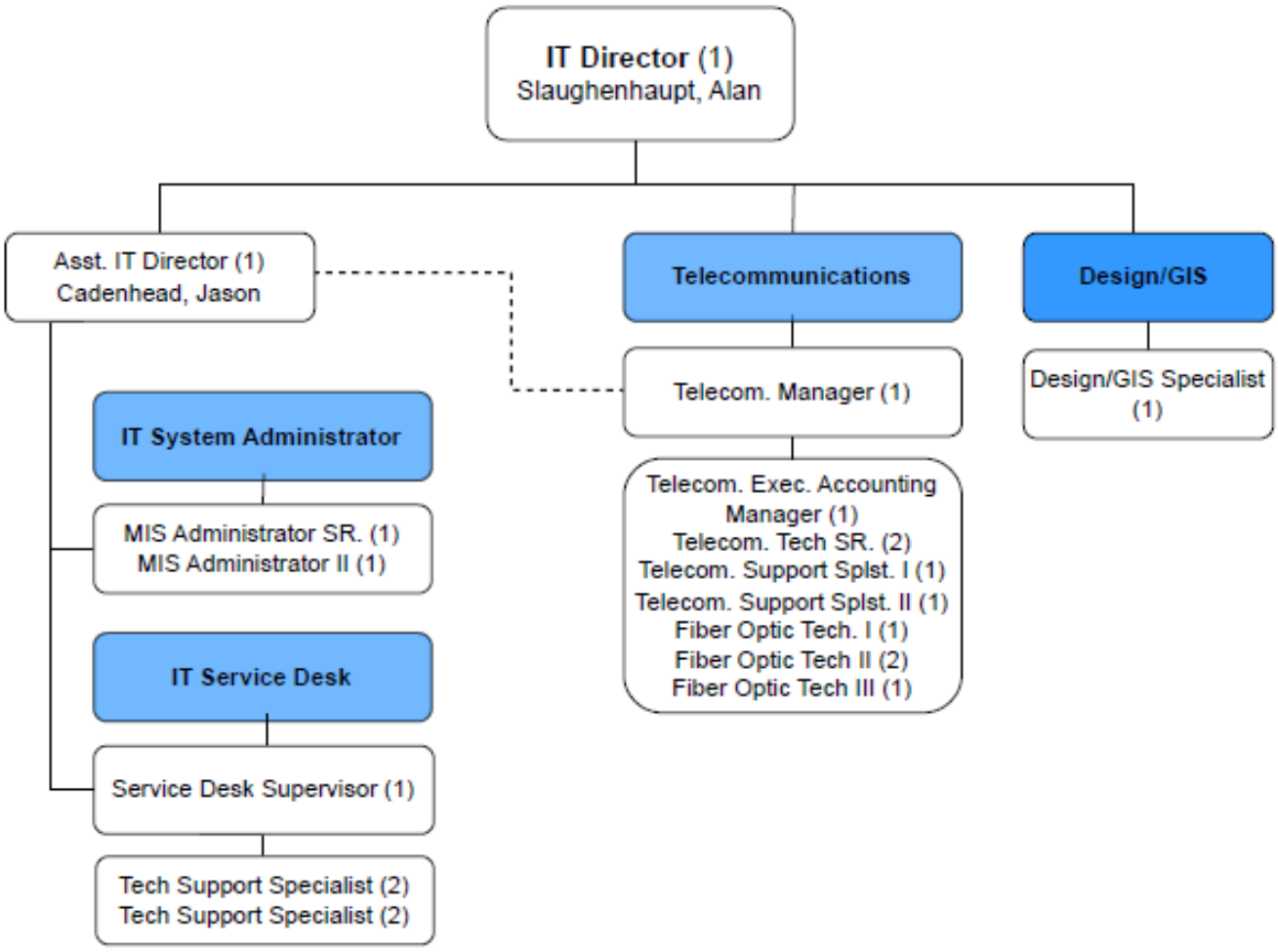


SPLOST VI - 2022	
January 2025 to December 2030	
Project	**Original Estimated Cost**
The Thread - Multiuse Trail	$ 10,000,000
Park Upgrades	5,300,000
Gateway Corridor Enhancements	4,440,000
Road and Bridge Improvements	4,000,000
Regional Stormwater Management Initiatives	1,000,000
Public Safety	7,000,000
Total SPLOST 2022	$ 31,740,000

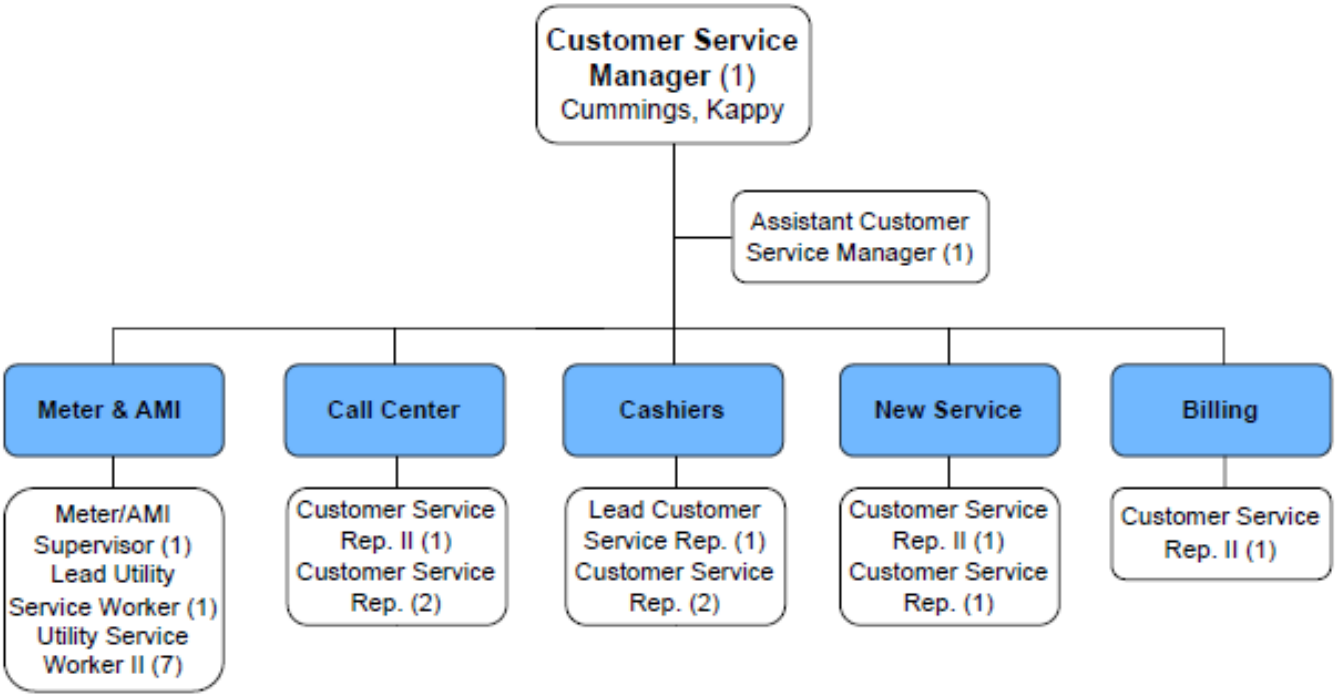
Utility Fund



Information Technology & Telecommunications

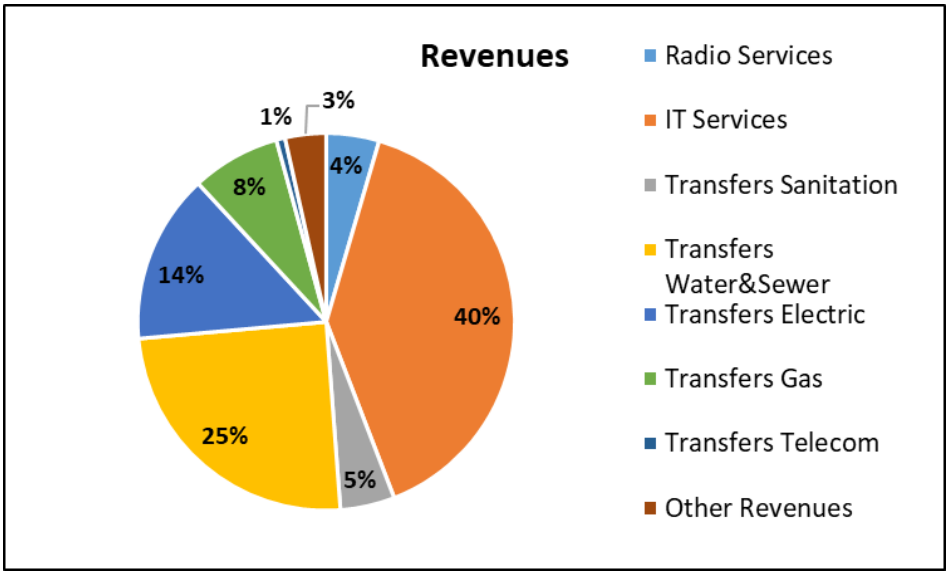


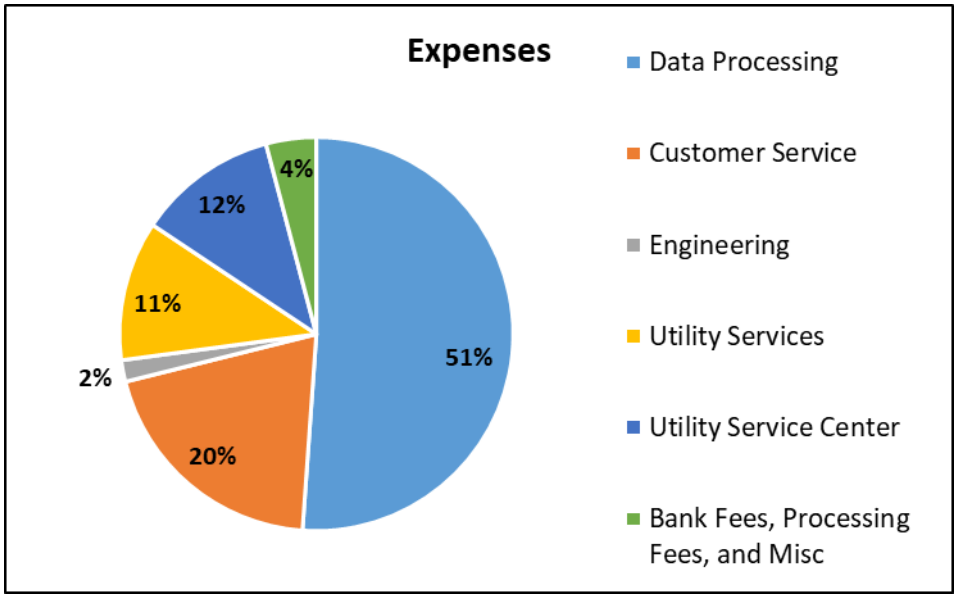
Customer Service



The Utility Fund accounts for internal services that are provided to other departments within the city. The services include data processing, radio communication, customer service, engineering, GIS mapping, meter reading, dispatch, inventory management, and directional boring.

Working Capital 5/2/25	$36,746
Estimated Revenue 5/2/25 to 6/30/25	$1,220,136
Estimated Expenses 5/2/25 to 6/30/25	($973,901)
Cash Flow Changes 5/2/25 to 6/30/25	($131,841)
Working Capital 6/30/25	**$151,140**
Budgeted Revenue FY 2026	$9,413,097
Budgeted Expenses FY 2026	($7,880,925)
Depreciation	$380,000
Capital Outlay	($204,000)
Debt Principle	($49,807)
Working Capital 6/30/26	**$1,809,505**
Working Capital % of Expenses	23%





Major Expense Requests:

- Software (Tyler, Microsoft, Minsait, Forti, Northstar, etc…) $1,141,000
- Hardware (Windows 11 upgrade, iPads, cameras, network) $357,000
- Skid Steer for the directional drill crew (cleanup) $104,000
- F550 replacement for directional drill crew (2010, 130k) $90,000
- Utility Service Center debt service (transfer out) $450,000
- Motorola radio system debt service (transfer out) $178,000

As shown in the charts below, data processing (software and hardware) expenses are allocated to departments based on the number of supported devices, and radio services are billed based on the number of radios. Utility support functions are allocated among utility departments based on revenues, meters, and customers as applicable.

BUDGET AMOUNTS	$/year
521-4800-4801 IT (plus 15% for working capital)	$4,304,072
Less Radio Expenses in 521-4800-4801	$577,500
Less Direct Billed Software Expenses in 521-4800-4801	$727,400
Remaining IT Expenses To Be Allocated	$2,999,172
Radio Contributions, Grants, Outside Rev	($327,329)
Radio Expenses in 521-4800-4801	$577,500
Radio Debt Service in 521-9200	$177,316
Radio Expenses To Be Allocated	$427,487

INFORMATION AND TECHOLOGY SERVICES ALLOCATION

FISCAL YEAR 2025-26 (Enter data into yellow highlighted fields)

DEPARTMENT		IT SERVICES ALLOCATION							RADIO SERVICE ALLOCATION				
G/L		Number of Devices	%	Prorata Computer Allocation $/year	Allocation of Software (remainder will be shared) $/year	Enter into New World Budgets Rev&Exp $/year	Enter into Northstar with flatcode ITSERV $/month	Northstar Account Number	Number of Radios	%	Enter into New World Budgets Rev&Exp $/year	Enter into Northstar with flatcode RADIO $/month	Northstar Account Number
101-1320	Admin	15	4.4%	$130,778		$130,778	$10,898	100-0					
101-1511	Finance	7	2.0%	$61,030		$61,030	$5,086	101-0					
101-1525	Garage	4	1.2%	$34,874		$34,874	$2,906	102-0					
101-1540	Human Resources	10	2.9%	$87,185		$87,185	$7,265	142-0					
101-2650-2651	Court	7	2.0%	$61,030	$28,000	$89,030	$7,419	103-0					
101-3200	Police	127	36.9%	$1,107,252	$287,900	$1,395,152	$116,263	104-0	128	52.5%	$224,255	$18,688	126-0
101-3285	Community Srvc	1	0.3%	$8,719		$8,719	$727	105-0	2	0.8%	$3,504	$292	127-0
101-3300	Traffic Control	0	0.0%	$0		$0	$0	106-0					
101-3500	Fire	31	9.0%	$270,274	$10,000	$280,274	$23,356	107-0	46	18.9%	$80,592	$6,716	128-0
101-3900	Animal Control	3	0.9%	$26,156		$26,156	$2,180	108-0	3	1.2%	$5,256	$438	129-0
101-4100	Public Works Sup.	1	0.3%	$8,719		$8,719	$727	109-0					
101-4200-4201	Streets	17	4.9%	$148,215		$148,215	$12,351	110-0	7	2.9%	$12,264	$1,022	130-0
101-4800-4804	LGTV	8	2.3%	$69,748		$69,748	$5,812	111-0					
101-4950-4952	Landscape/Cemetery	4	1.2%	$34,874		$34,874	$2,906	112-0	7	2.9%	$12,264	$1,022	131-0
101-6100	Community Develop.	9	2.6%	$78,467	$68,000	$146,467	$12,206	113-0	5	2.0%	$8,760	$730	132-0
521-4940-4941	Customer Srvc	13	3.8%	$113,341	$277,000	$390,341	$32,528	114-0	2	0.8%	$3,504	$292	133-0
521-4940-4942	Utility Engineering	2	0.6%	$17,437		$17,437	$1,453	115-0	2	0.8%	$3,504	$292	144-0
521-4940-4943	Utility Services	12	3.5%	$104,622		$104,622	$8,719	116-0	11	4.5%	$19,272	$1,606	134-0
521-4940-4944	Utility Service Center	3	0.9%	$26,156	$15,000	$41,156	$3,430	117-0	6	2.5%	$10,512	$876	135-0
523-4300-4320	Sewer Collection	6	1.7%	$52,311	$1,500	$53,811	$4,484	118-0	4	1.6%	$7,008	$584	136-0
523-4300-4330	Sewer Pump/Treat	14	4.1%	$122,059		$122,059	$10,172	119-0					
523-4300-4340	WPC Laboratory	0	0.0%	$0		$0	$0	120-0					
523-4400-4430	Water Filter Plant	1	0.3%	$8,719		$8,719	$727	121-0	3	1.2%	$5,256	$438	137-0
523-4400-4440	Water Distribution	14	4.1%	$122,059		$122,059	$10,172	122-0	4	1.6%	$7,008	$584	138-0
524-4600	Electric	9	2.6%	$78,467		$78,467	$6,539	123-0	10	4.1%	$17,520	$1,460	139-0
525-4700	Gas	12	3.5%	$104,622		$104,622	$8,719	124-0	4	1.6%	$7,008	$584	140-0
526-4800-4802	Telecommunications	12	3.5%	$104,622	$40,000	$144,622	$12,052	125-0	0	0.0%	$0	$0	141-0
700-5010	Sweetland	2	0.6%	$17,437		$17,437	$1,453	143-0					
Total		**344**	**100%**	**$2,999,172**	**$727,400**	**$3,726,572**	**$310,548**		**244**	**100%**	**$427,487**	**$35,624**	
		Cost per IT Device:		$8,718.52	per year				Cost per Radio:		$1,751.99	per year	

BUDGET AMOUNTS		$/year
521-4940-4941	Customer Service	$1,467,587
521-4940-4942	Engineering	$124,481
521-4940-4943	Utility Services (Meter Readers)	$850,398
521-4940-4944	Utility Service Center	$1,090,932
521-9100	Bank and Merchant Fees	$302,000
521-9200	Contrib to Gas Auth Bond Fund (USC debt srvc)	$450,000
Total Utility Overhead		$4,285,398

CUSTOMER SERVICE, ENGINEERING, AND UTILITY SERVICE CENTER ALLOCATION FISCAL YEAR 2025-26 (Enter data into yellow highlighted fields)

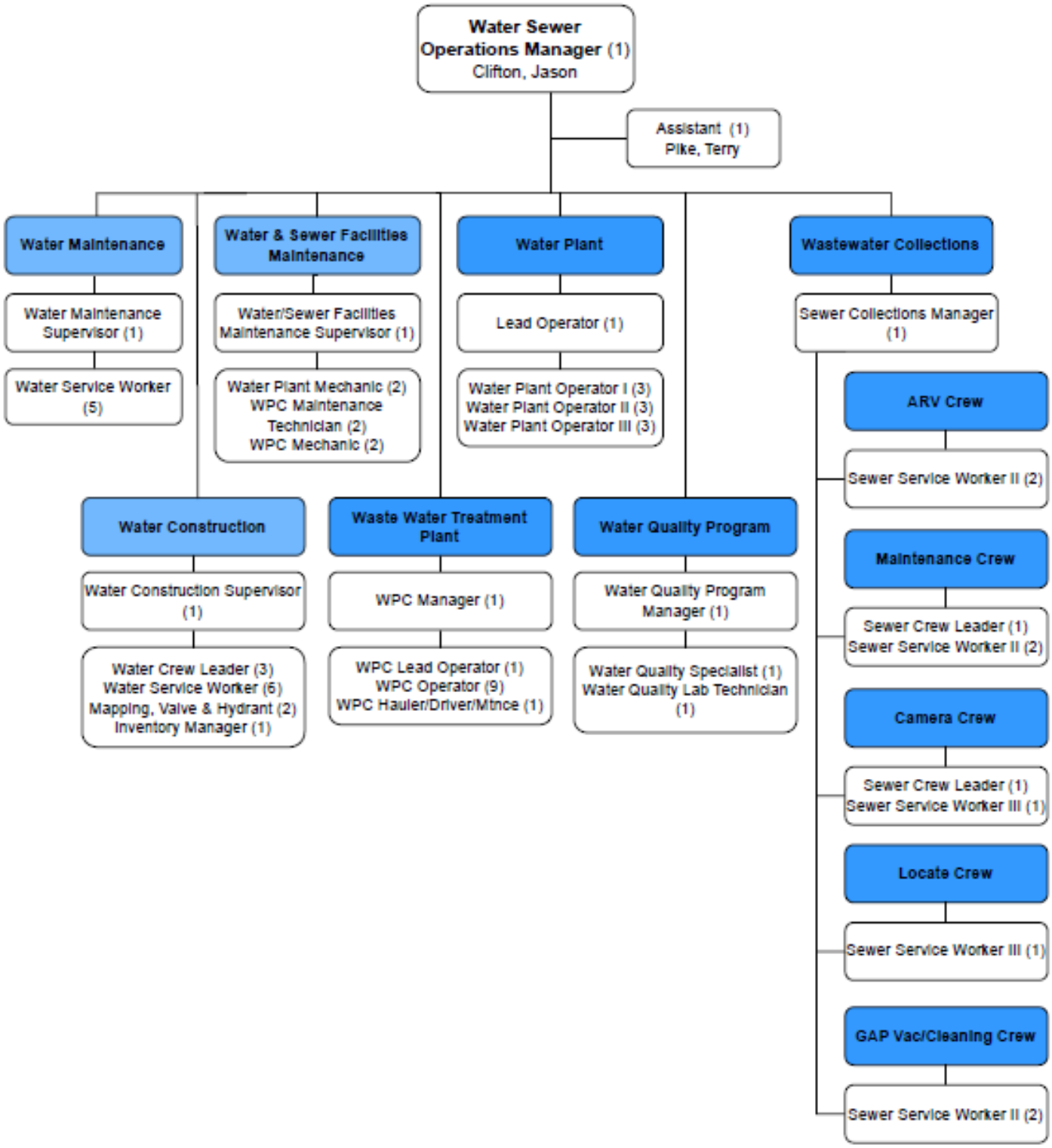
Working Capital Adder = 15%

DEPARTMENT		CUSTOMER SERVICE			ENGINEERING			UTILITY SERVICES		
G/L		Number of Customers	%	Prorata Allocation $/year	Per Utility (Telecom 15%, Sanitation 5%)	%	Prorata Allocation $/year	Number of Meters	%	Prorata Allocation $/year
523-9200-61-1005	Water	19,149	30.0%	$506,318	1.00	23.8%	$34,084	20,654	46.5%	$454,711
523-9200-61-1005	Sewer	10,921	17.1%	$288,761	1.00	23.8%	$34,084			
524-9200-61-1005	Electric	14,295	22.4%	$377,973	1.00	23.8%	$34,084	15,183	34.2%	$334,264
525-9200-61-1005	Gas	8,114	12.7%	$214,542	1.00	23.8%	$34,084	8,584	19.3%	$188,982
526-9100-61-1005	Telecommunications	1,557	2.4%	$41,169	0.15	3.6%	$5,113			
541-9200-61-1005	Sanitation	9,794	15.3%	$258,963	0.05	1.2%	$1,704			
Total		**63,830**	**100%**	**$1,687,725**	**4**	**100%**	**$143,153**	**44,421**	**100%**	**$977,958**

DEPARTMENT		UTILITY SERVICE CENTER			BANK FEES			TOTAL ALLOCATION		
G/L		Number of Customers (Telecom and Sanitationx0.5)	%	Prorata Allocation $/year	Residential Sales Revenue $	%	Prorata Allocation $/year	$/yr	%	$/month
523-9200-61-1005	Water	19,149	32.9%	$583,504	$6,877,045	20.2%	$70,077	**$1,648,695**	33.5%	$137,391
523-9200-61-1005	Sewer	10,921	18.8%	$332,782	$2,819,514	8.3%	$28,731	**$684,359**	13.9%	$57,030
524-9200-61-1005	Electric	14,295	24.6%	$435,594	$18,198,200	53.4%	$185,440	**$1,367,356**	27.7%	$113,946
525-9200-61-1005	Gas	8,114	14.0%	$247,248	$3,260,545	9.6%	$33,225	**$718,082**	14.6%	$59,840
526-9100-61-1005	Telecommunications	779	1.3%	$23,722	$51,057	0.1%	$520	**$70,524**	1.4%	$5,877
541-9200-61-1005	Sanitation	4,897	8.4%	$149,220	$2,875,922	8.4%	$29,306	**$439,193**	8.9%	$36,599
Total		**58,155**	**100%**	**$1,772,072**	**$34,082,283**	**100%**	**$347,300**	**$4,928,208**	**100%**	**$410,684**

Water and Sewer Fund

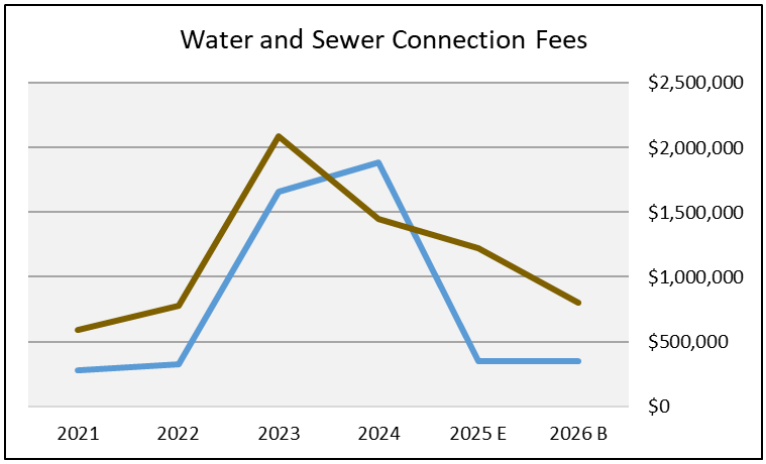



Water Sewer Operations Manager (1)
Clifton, Jason
Assistant (1)
Pike, Terry
Water Maintenance
Water Maintenance Supervisor (1)
Water Service Worker (5)
Water & Sewer Facilities Maintenance
Water/Sewer Facilities Maintenance Supervisor (1)
Water Plant Mechanic (2)
WPC Maintenance Technician (2)
WPC Mechanic (2)
Water Plant
Lead Operator (1)
Water Plant Operator I (3)
Water Plant Operator II (3)
Water Plant Operator III (3)
Wastewater Collections
Sewer Collections Manager (1)
ARV Crew
Sewer Service Worker II (2)
Maintenance Crew
Sewer Crew Leader (1)
Sewer Service Worker II (2)
Camera Crew
Sewer Crew Leader (1)
Sewer Service Worker III (1)
Locate Crew
Sewer Service Worker III (1)
GAP Vac/Cleaning Crew
Sewer Service Worker II (2)
Water Construction
Water Construction Supervisor (1)
Water Crew Leader (3)
Water Service Worker (6)
Mapping, Valve & Hydrant (2)
Inventory Manager (1)
Waste Water Treatment Plant
WPC Manager (1)
WPC Lead Operator (1)
WPC Operator (9)
WPC Hauler/Driver/Mtnce (1)
Water Quality Program
Water Quality Program Manager (1)
Water Quality Specialist (1)
Water Quality Lab Technician (1)

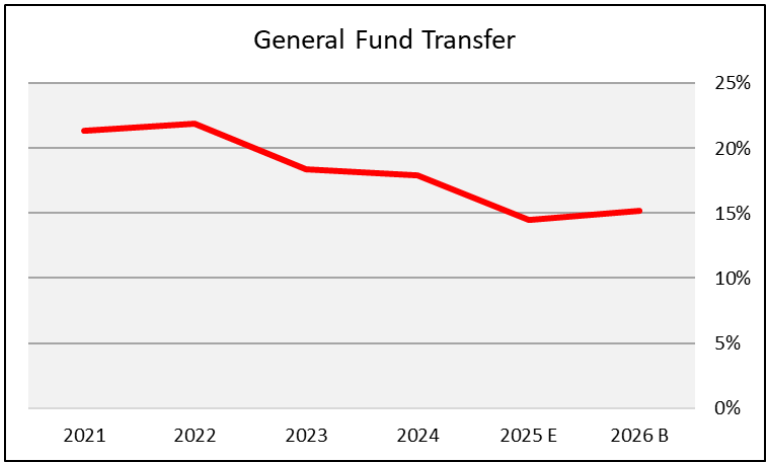
The Water and Sewer fund contains revenues and expenses associated with the water filtration plant, water distribution system, wastewater treatment plant, laboratory analysts, and the sewer collection system. Funds are transferred out to the General Fund, the Utility Fund (overhead), and bond funds (Water/Sewer and Ridley Lake).

Working Capital 5/2/25	$15,546,153
Estimated Revenue 5/2/25 to 6/30/25	$2,919,282
Estimated Expenses 5/2/25 to 6/30/25	($2,872,412)
Cash Flow Changes 5/2/25 to 6/30/25	($24,661)
Working Capital 6/30/25	**$15,568,362**
Budgeted Revenue	$23,727,237
Budgeted Expenses	($22,089,119)
Depreciation	$2,891,485
Capital Financing (GEFA Loan)	$5,700,000
Capital Expenses	($6,960,000)
Debt Principal	($2,263,845)
Working Capital 6/30/26	**$16,574,120**
Working Capital % of Expenses	75%
Debt Service Coverage	1.7

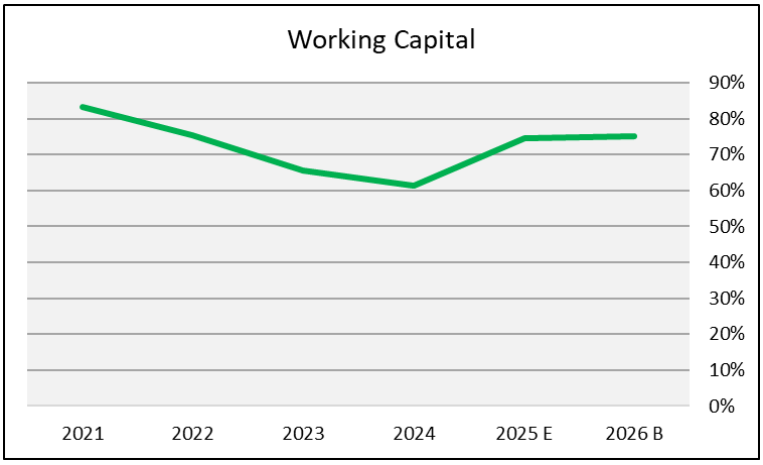
The City received significant water and sewer connection fees during FY 2023 and FY 2024 primarily due to the development of several large apartment complexes. The fees dropped in FY 2025 and are budgeted to remain relatively flat, although a few new complexes are entitled and could be built in the near future. Single family connection fees are collected at the time a home is built.

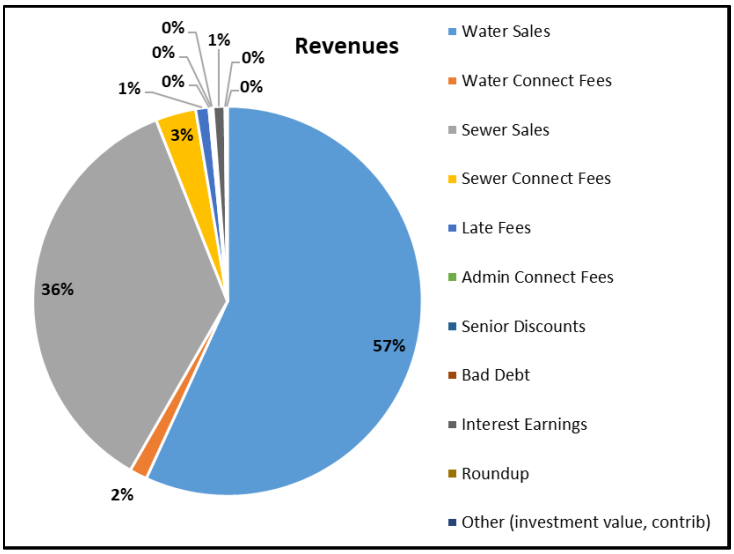


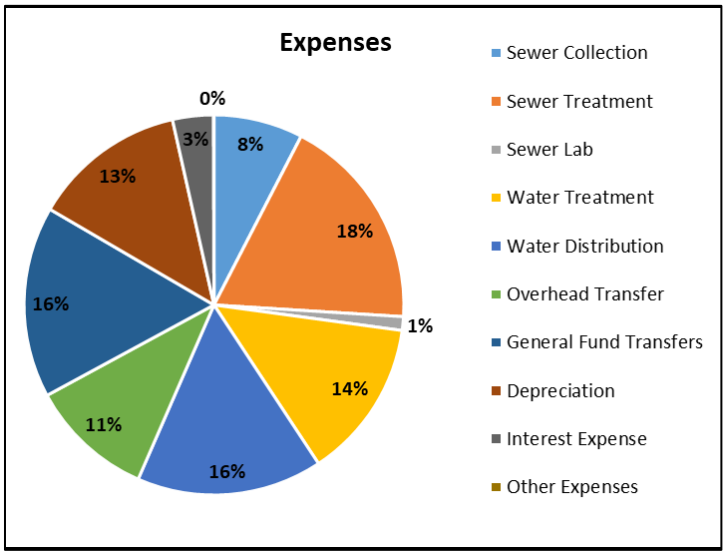
Transfers into the General Fund during the past several years were above the targeted 15%. The percentage proposed for FY 2026 is approximately 15% or $3.6 million.

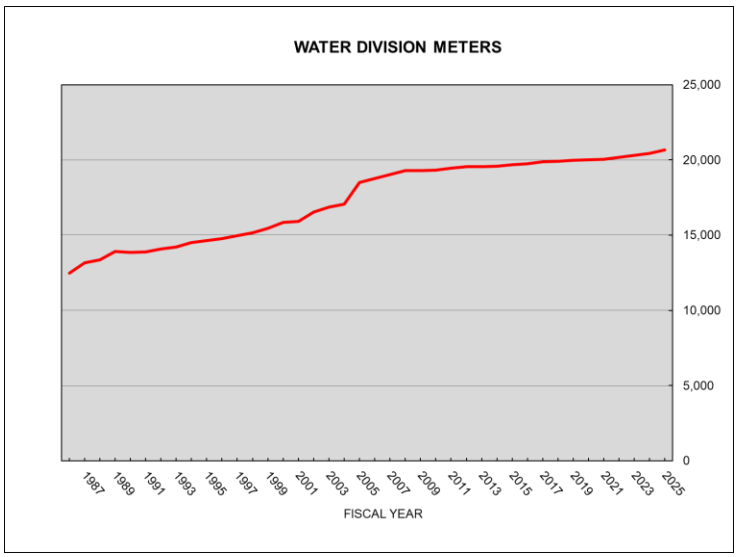


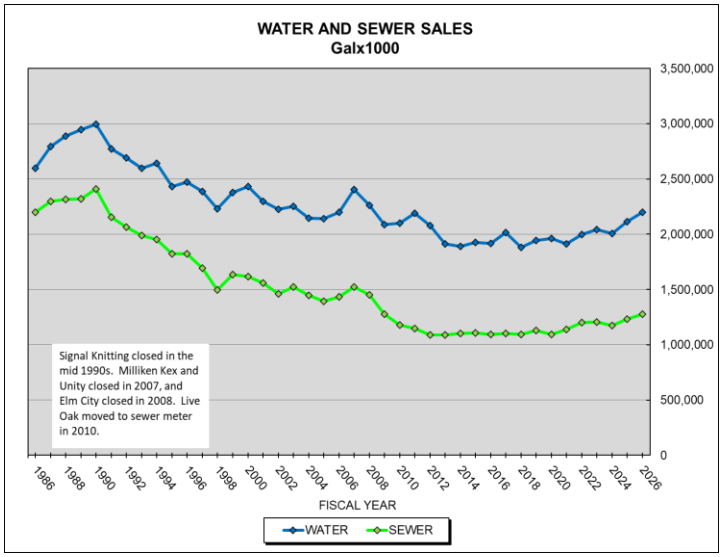
As mentioned above, large transfers into the General Fund have caused a drop in working capital, but the level remained well above the goal of five months' operating expenses or 42%.



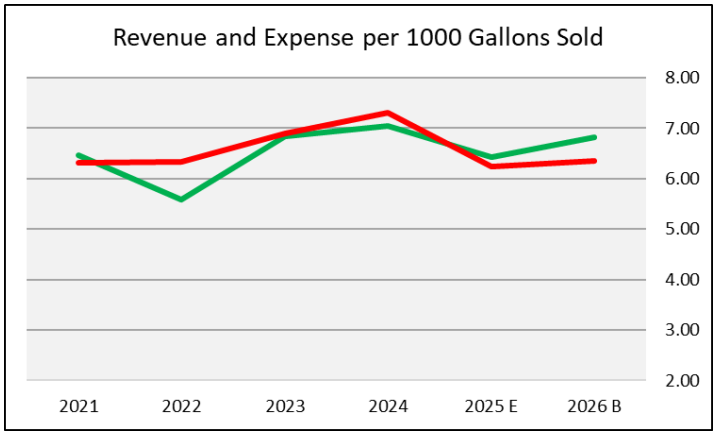






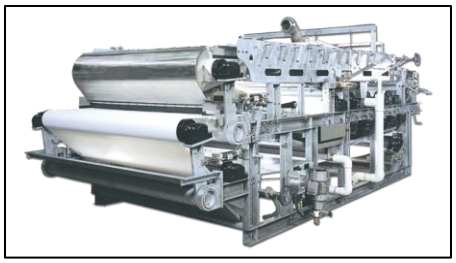


After expenses, including transfers, exceeded revenues for several years, FY 2025 and FY 2026 show a small profit.



Major Expense Requests:

- Sewer collection contractual services (root control, repairs) $250,000
- Sewer collection service truck replacement (2012, 260k miles) $50,000
- Sewer collection trailer replacement and cutter head for ROW $25,000
- Wastewater plant sludge disposal (tipping fees) $160,000
- Wastewater plant treatment chemicals $350,000
- Wastewater plant utility bills $850,000
- Lee Kum Kee publicly-owned sewer infrastructure $250,000
- Wastewater plant chlorine system upgrade $57,000
- Wastewater plant belt press, conveyor, clarifier, eq line (GEFA loan) $3,700,000





- Water plant treatment chemicals $810,000
- Water plant utility bills $578,000
- Meter installations and upgrades to AMI $1,000,000
- Water main relocation for Davis Road widening (GEFA loan) $2,000,000
- Lee Kum Kee 12” water main extension $500,000
- 92 basin #14 filter repairs $300,000
- Post chemical pit rehabilitation $75,000

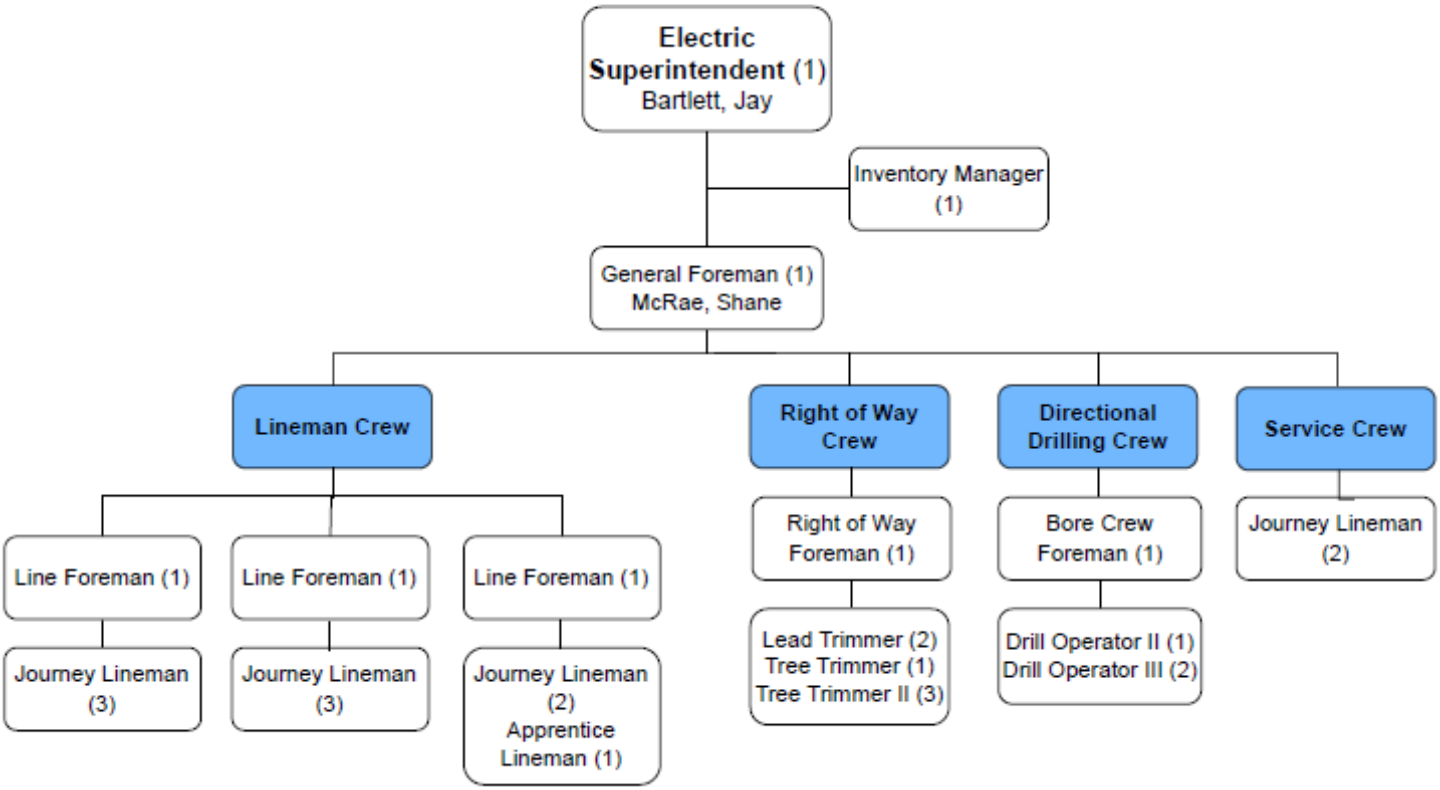




Electric Fund



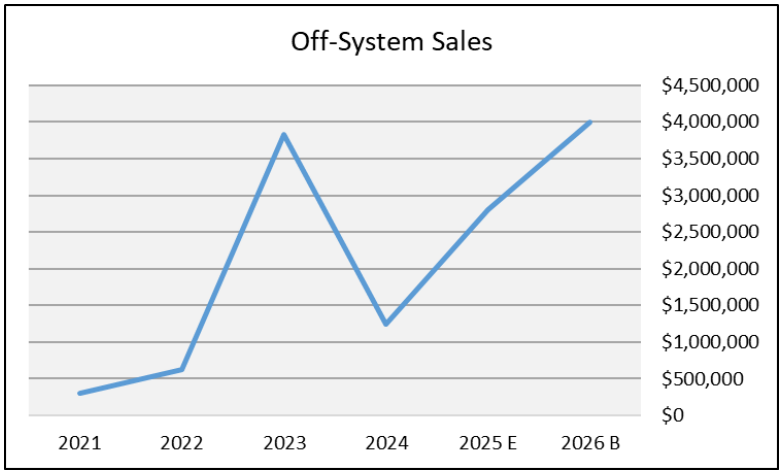
Electric Utility



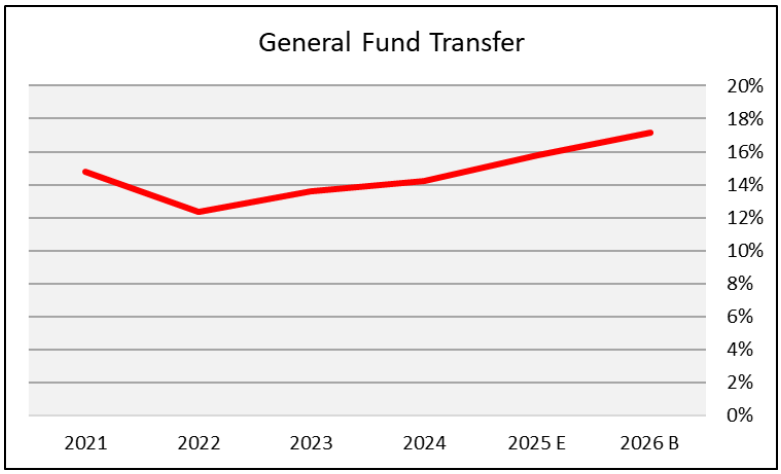
The Electric Fund contains revenues and expenses associated with the operation of the City's electric distribution system and contracts with MEAG Power and SEPA for generation and transmission services. Base rates are modified by ordinance, but variable energy costs are automatically passed through the customers through a Purchased Power Adjustment (PPA).

Working Capital 5/2/25	$27,021,232
Estimated Revenue 5/2/25 to 6/30/25	$9,296,438
Estimated Expenses 5/2/25 to 6/30/25	($10,341,416)
Cash Flow Changes 5/2/25 to 6/30/25	$1,576,147
Working Capital 6/30/25	**$27,552,401**
Budgeted Revenue	$69,027,780
Budgeted Expenses	($67,367,186)
Depreciation	$322,589
Capital Outlay	($443,000)
Debt Principal	($56,752)
Change in PPA Balance	$25,273
Working Capital 6/30/26	**$29,010,059**
Working Capital % of Expenses	43%

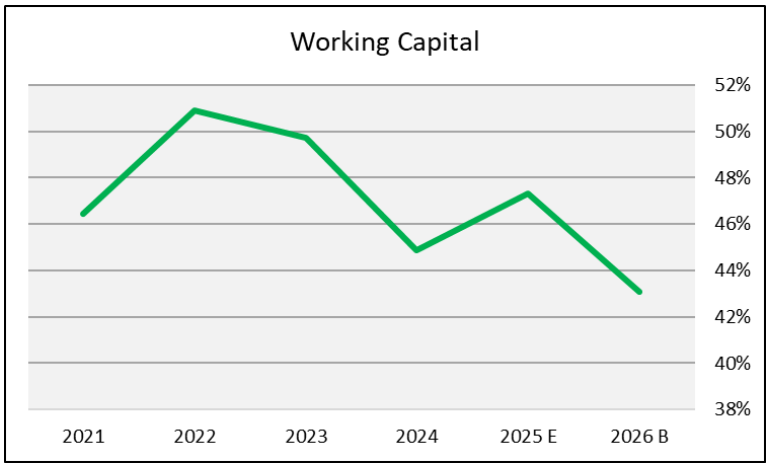
Off-system sales of excess energy to other utilities is very volatile due to fluctuating wholesale market prices. In FY 2023, we began crediting surplus sales to other MEAG cities to off-system.

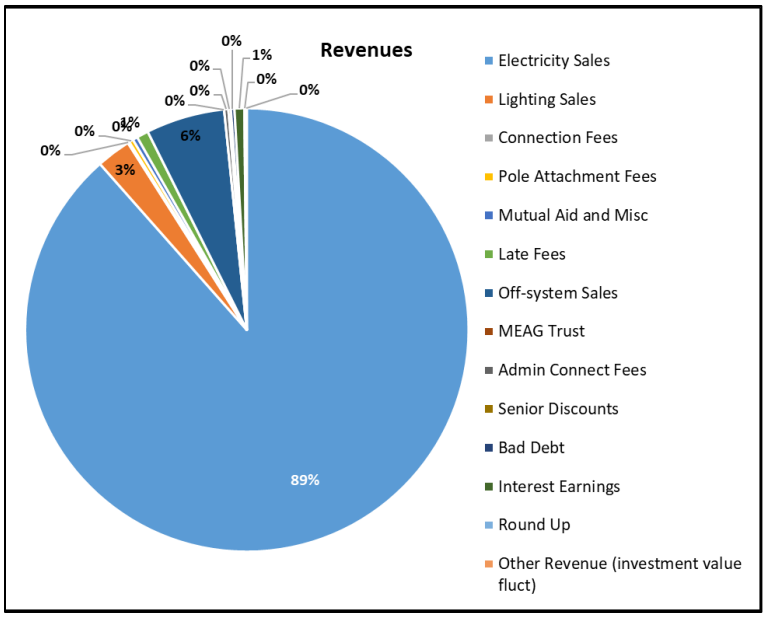


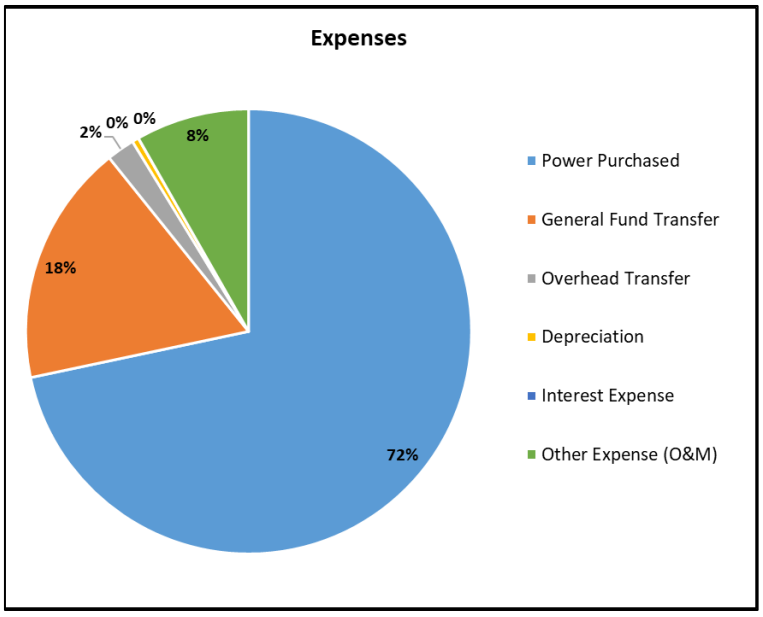
The transfer percentage of total revenues going into the General Fund dipped in FY 2022 when COVID money was available, and the dollars being transferred were reduced. In order to balance the FY 2026 a transfer of 17% or $11.8 million is required.

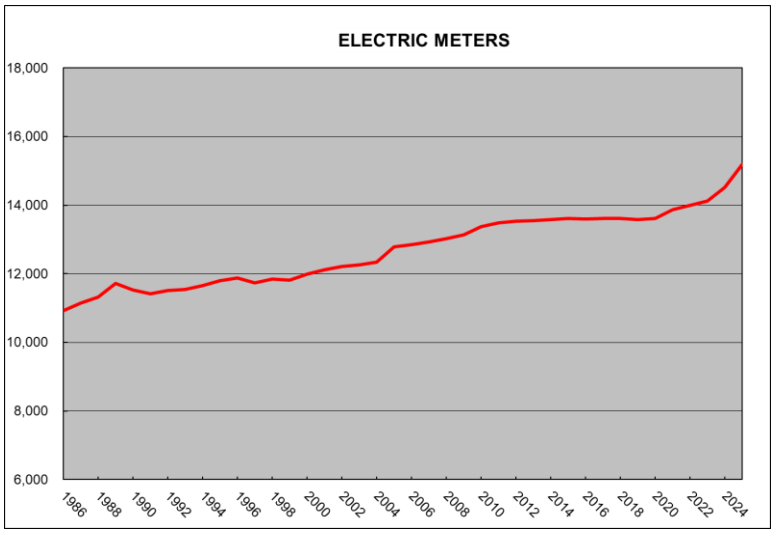


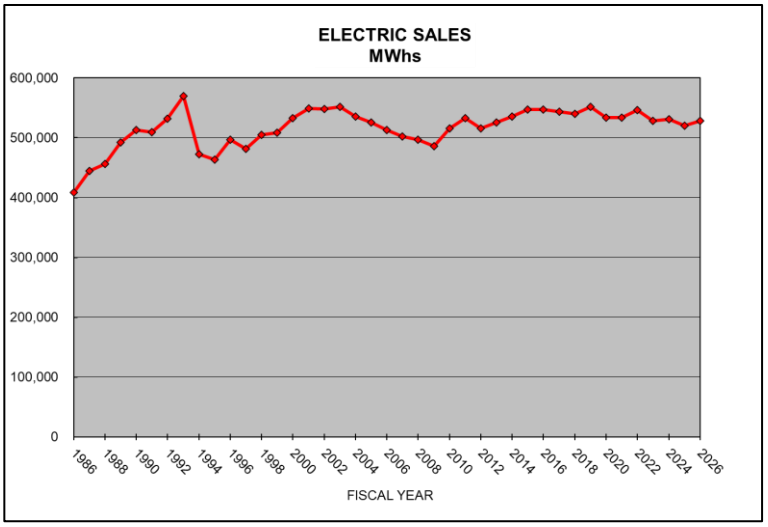
The available working capital in the Electric Fund is projected to remain above the targeted level of 42% or five months operating expenses.

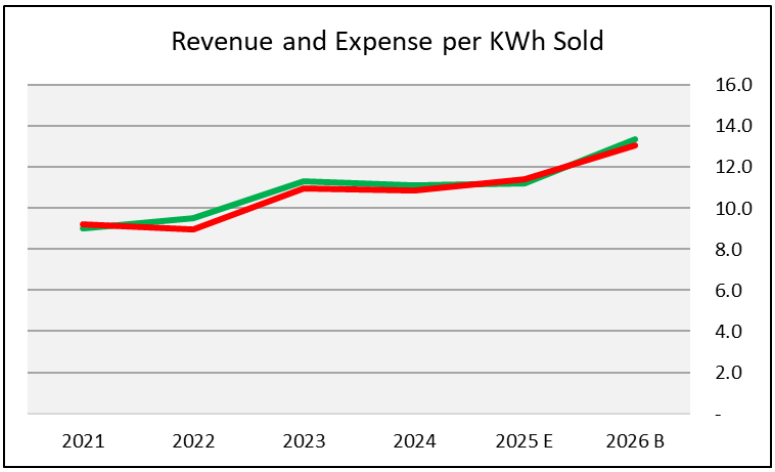








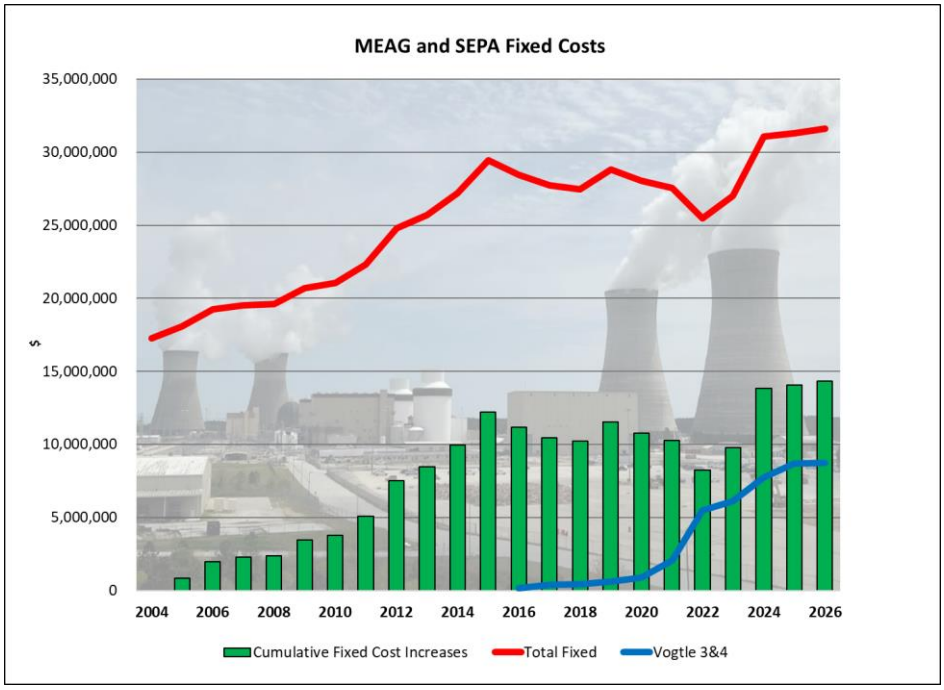




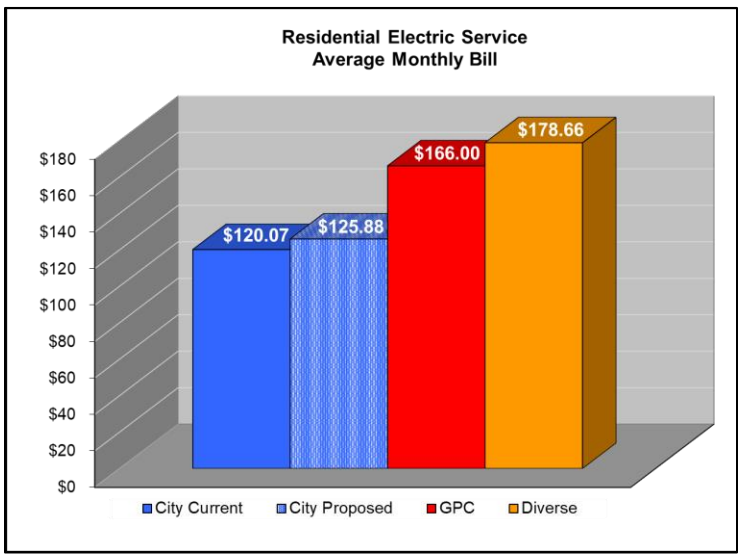
Revenues and expenses per kilowatt-hour can fluctuate significantly with wholesale market prices. As the chart to the left shows, the revenues per kilowatt-hour, including the proposed rate increase, are just 0.4 cents above projected expenses, including needed General Fund transfers.

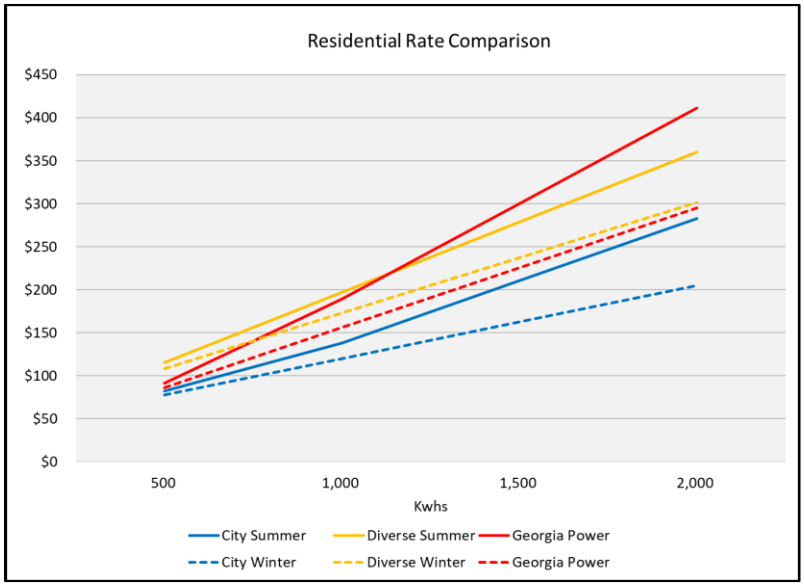
Proposed Rate Increase

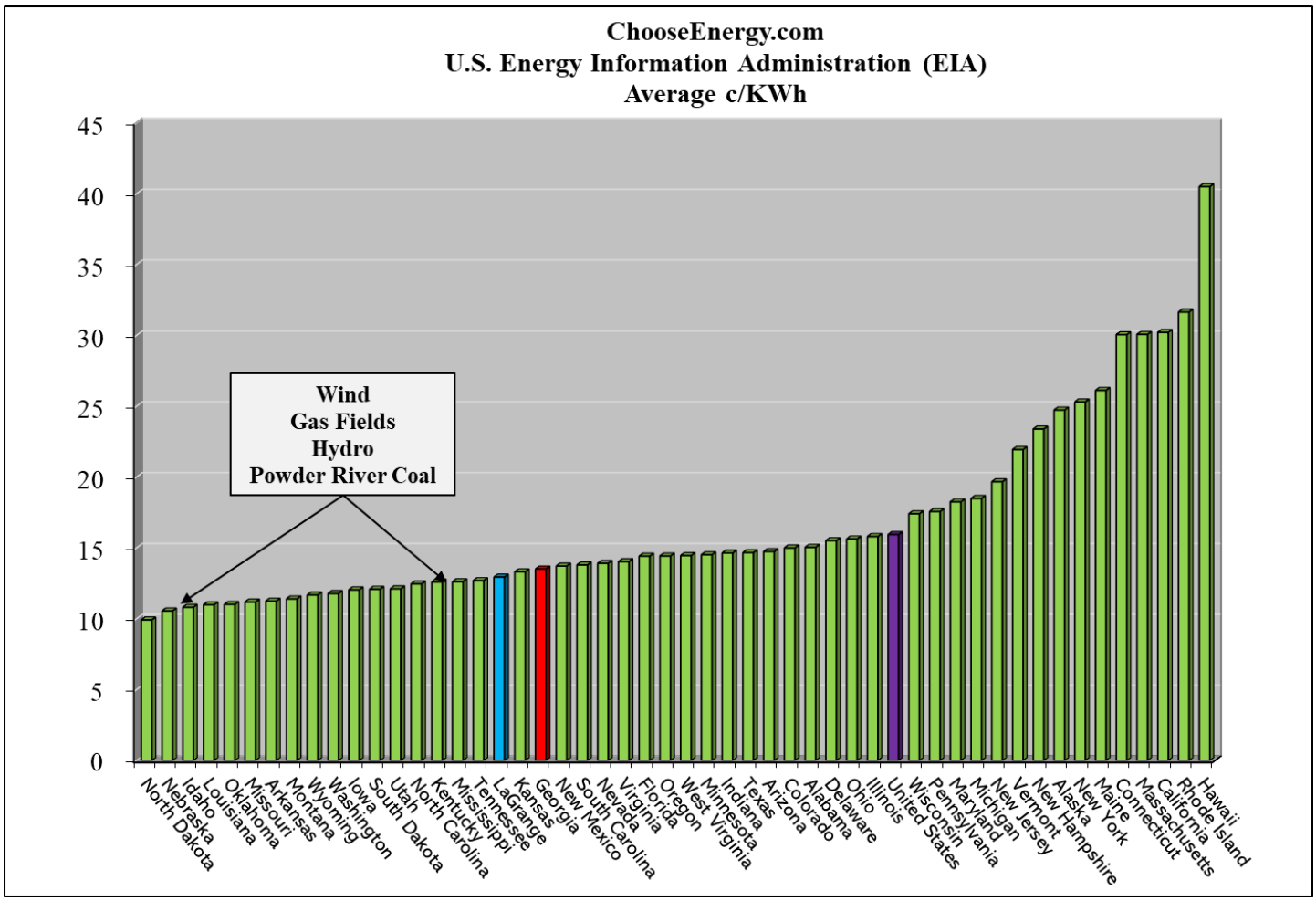
A moderate rate increase is needed to recover approximately $0.6 million in additional generation and overhead costs plus higher transfers into the General Fund. The good news is that Vogtle fixed costs are leveling off as shown in the graph.

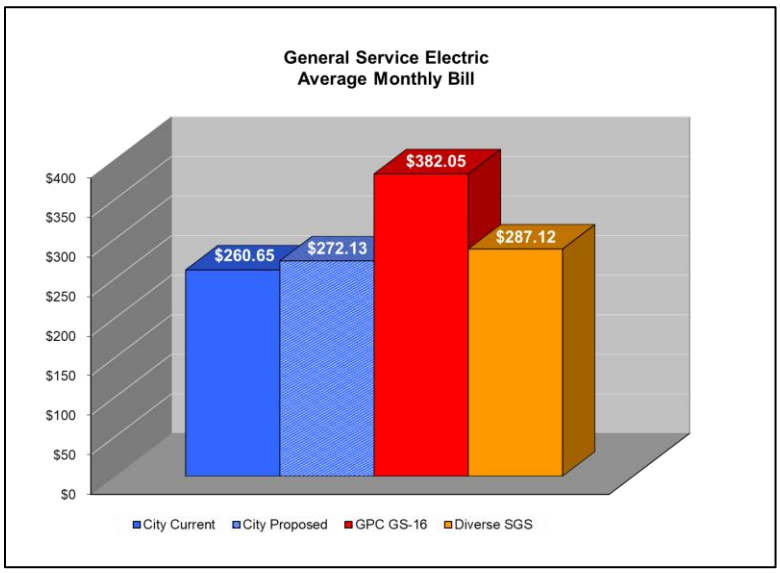


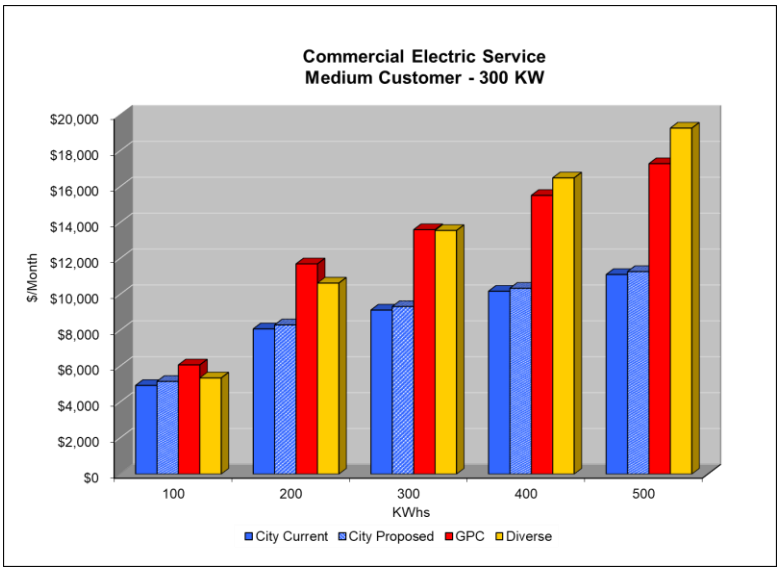
The proposed change in base rates is estimated to recover $1.7 million in additional revenue, less than half of the increase needed last year to recover Vogtle 3 & 4 fixed costs. The City's rates will remain well below the local EMC and Georgia Power Company as shown below.






ChooseEnergy.com
U.S. Energy Information Administration (EIA)
Average c/KWh
45
40
35
30
25
20
15
10
5
0
Wind
Gas Fields
Hydro
Powder River Coal
North Dakota
Nebraska
Idaho
Louisiana
Oklahoma
Missouri
Arkansas
Montana
Wyoming
Washington
Iowa
South Dakota
Utah
North Carolina
Kentucky
Mississippi
Tennessee
LaGrange
Kansas
Georgia
New Mexico
South Carolina
Nevada
Virginia
Florida
Oregon
West Virginia
Minnesota
Indiana
Texas
Arizona
Colorado
Alabama
Delaware
Ohio
Illinois
United States
Wisconsin
Pennsylvania
Maryland
Michigan
New Jersey
Vermont
New Hampshire
Alaska
New York
Maine
Connecticut
Massachusetts
California
Rhode Island
Hawaii

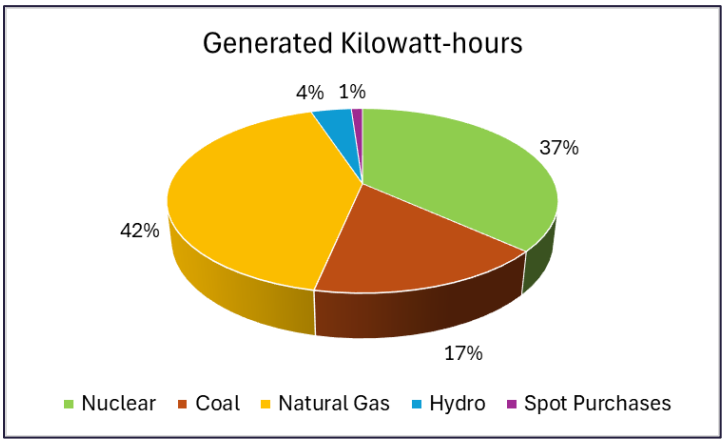

General Service Electric
Average Monthly Bill
$400
$350
$300
$250
$200
$150
$100
$50
$0
$260.65
$272.13
$382.05
$287.12
City Current
City Proposed
GPC GS-16
Diverse SGS


Commercial Electric Service
Medium Customer - 300 KW
$20,000
$18,000
$16,000
$14,000
$12,000
$10,000
$8,000
$6,000
$4,000
$2,000
$0
$/Month
100
200
300
400
500
KWhs
City Current
City Proposed
GPC
Diverse

Future Impacts on Electric Expenses

The fixed costs associated with the new Vogtle units have stabilized at around $8 million per year, and our Combined Cycle debt service will decline by $2.5 million beginning in 2029. MEAG's original Project One debt will also decline by $1 million annually in 2026. Future environmental impacts on Plant Scherer may be rolled back by the new administration, which could allow the units to continue running beyond the previously required retirement date of 2039.





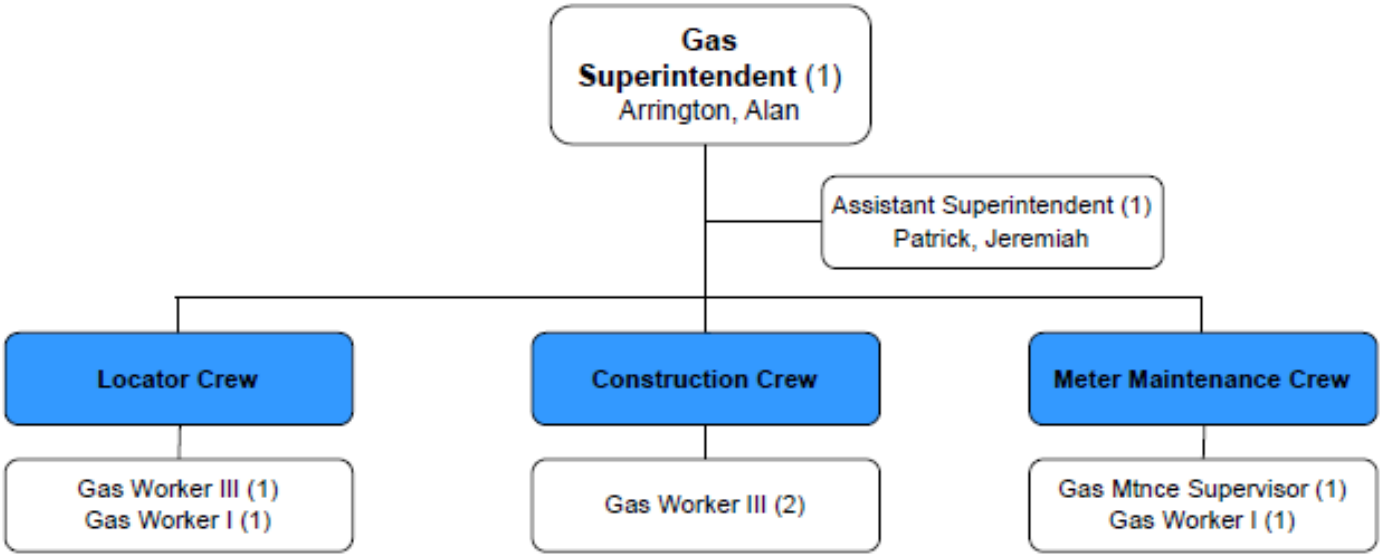
Major Expense Requests:

- Contractual Services $300,000
- Electric Cities of Georgia $225,000
- Security Lighting $150,000
- Excavator replacement (2008) $58,000
- Digger Derrick replacement (1996) $385,000
- Metering $515,000
- Construction materials (Crossvine, Walmart DC) $750,000

Natural Gas Fund



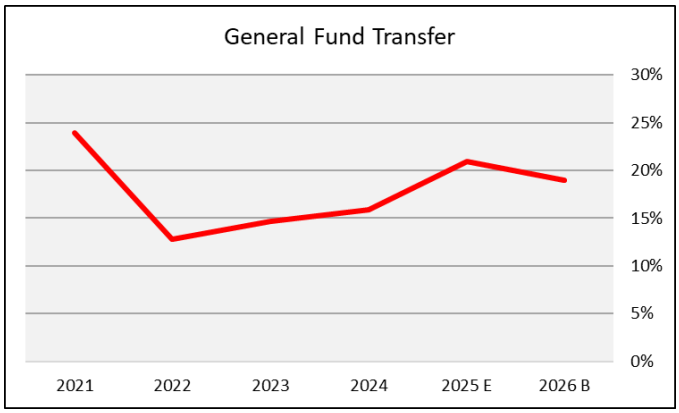
Gas Distribution



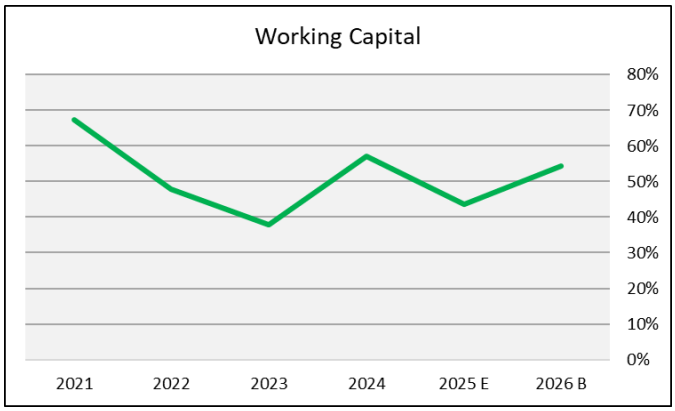
The Gas Fund accounts for the revenues and expenses related to the operation of the City's natural gas system, which includes a transmission main running from West Point to Newnan. This fund covers the purchase of natural gas from multiple suppliers, as well as pipeline capacity secured through Williams Transco and Southern Natural Gas Company.

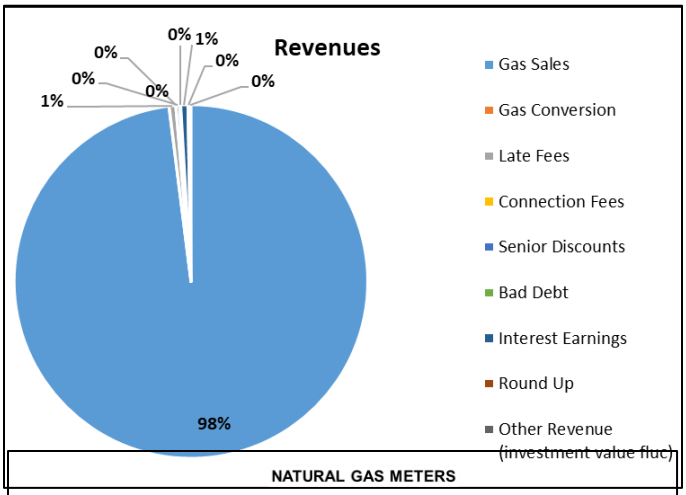
Working Capital 5/2/25	$6,896,143
Estimated Revenue 5/2/25 to 6/30/25	$2,130,226
Estimated Expenses 5/2/25 to 6/30/25	($2,373,004)
Cash Flow Changes 5/2/25 to 6/30/25	($56,957)
Working Capital 6/30/25	**$6,596,408**
Budgeted Revenue	$16,971,856
Budgeted Expenses	($16,225,194)
Depreciation	$272,199
Capital Financing (Bond funds for new utility building reimbursement)	$3,350,147
Capital Outlay	($3,221,127)
Change in PGA Balance	$1,094,161
Working Capital 6/30/26	**$8,838,450**
Working Capital % of Expenses	54%

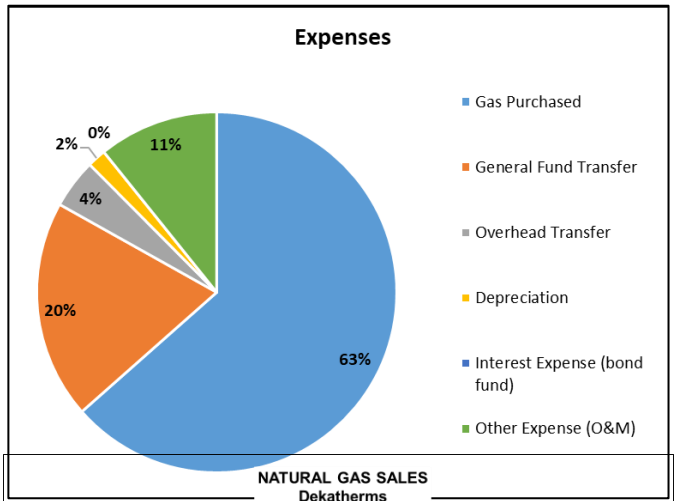
The current transfer percentage of total revenues going into the General Fund is slightly above the recommended maximum of 15%. In order to balance the FY 2026 budget, the proposed transfer had to be set at 19% or $3.2 million. But this is a slight decline from last year's 21%.

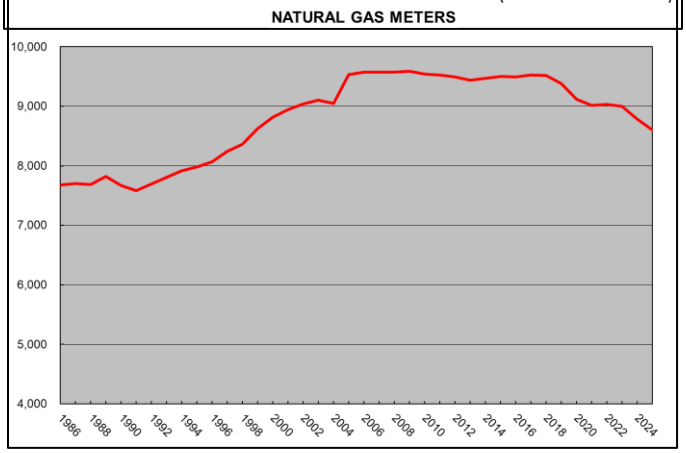


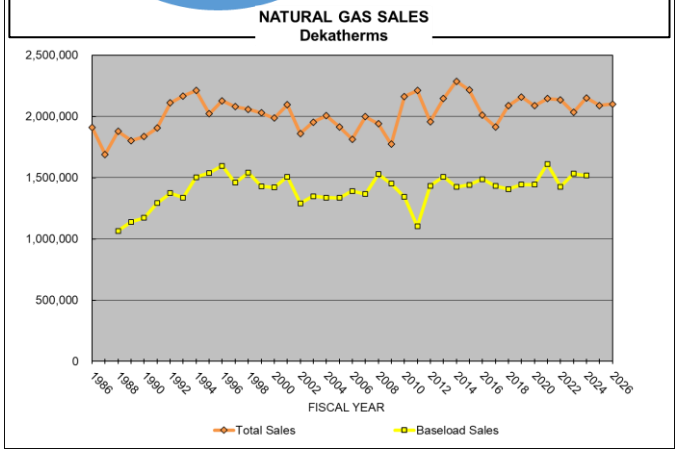
The available working capital in the Gas Fund remains above the desired 42% or five months of expenses.



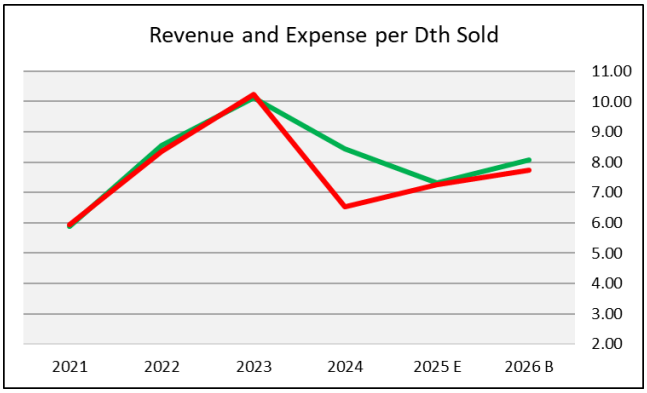






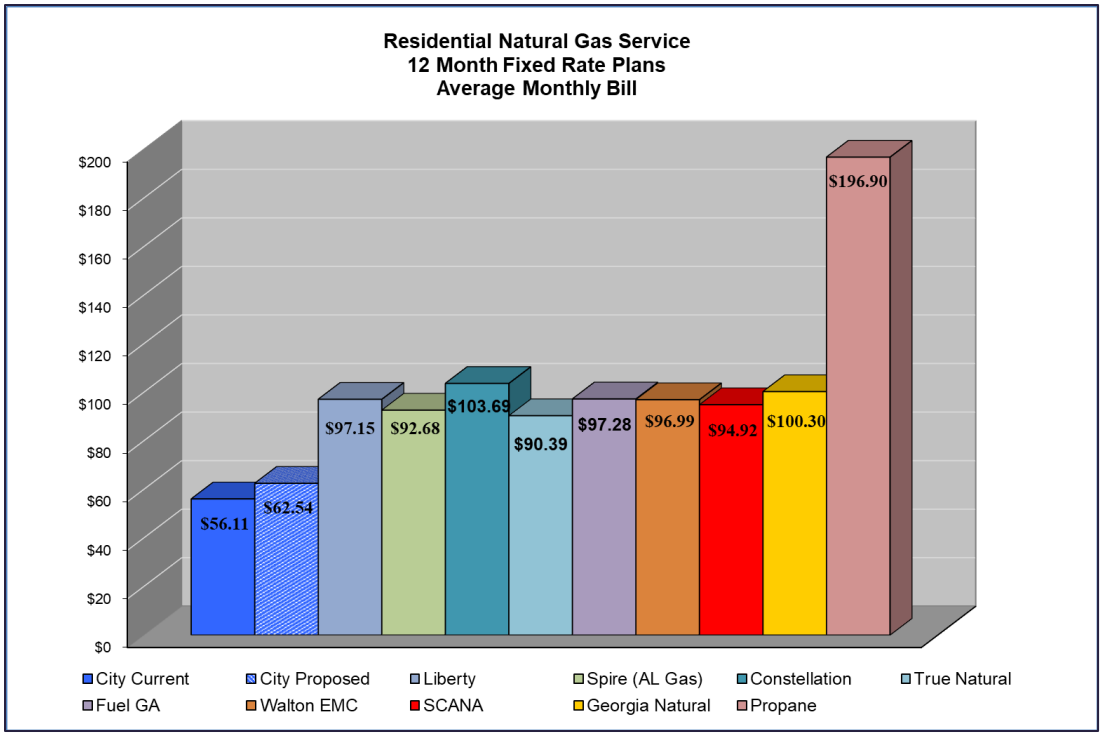


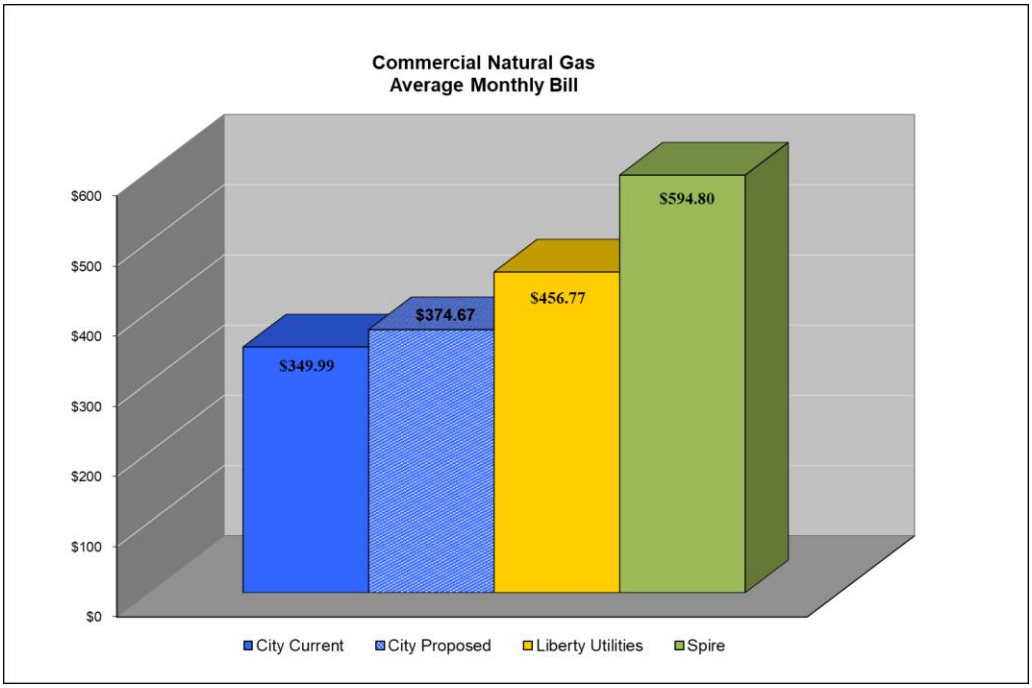
Revenues and expenses in the natural gas industry are very volatile depending on weather impacts on wholesale market prices and capacity constraints. This can cause rapid over and under collections of gas purchase expenses.



Proposed Rate Increase

A moderate rate increase is needed to recover increases in gas delivery fixed costs and needed transfers into the General Fund. The proposed change is estimated to create $750,000 and is the first increase since 2021. The City's rates will remain well below other gas rates in Georgia as shown below.





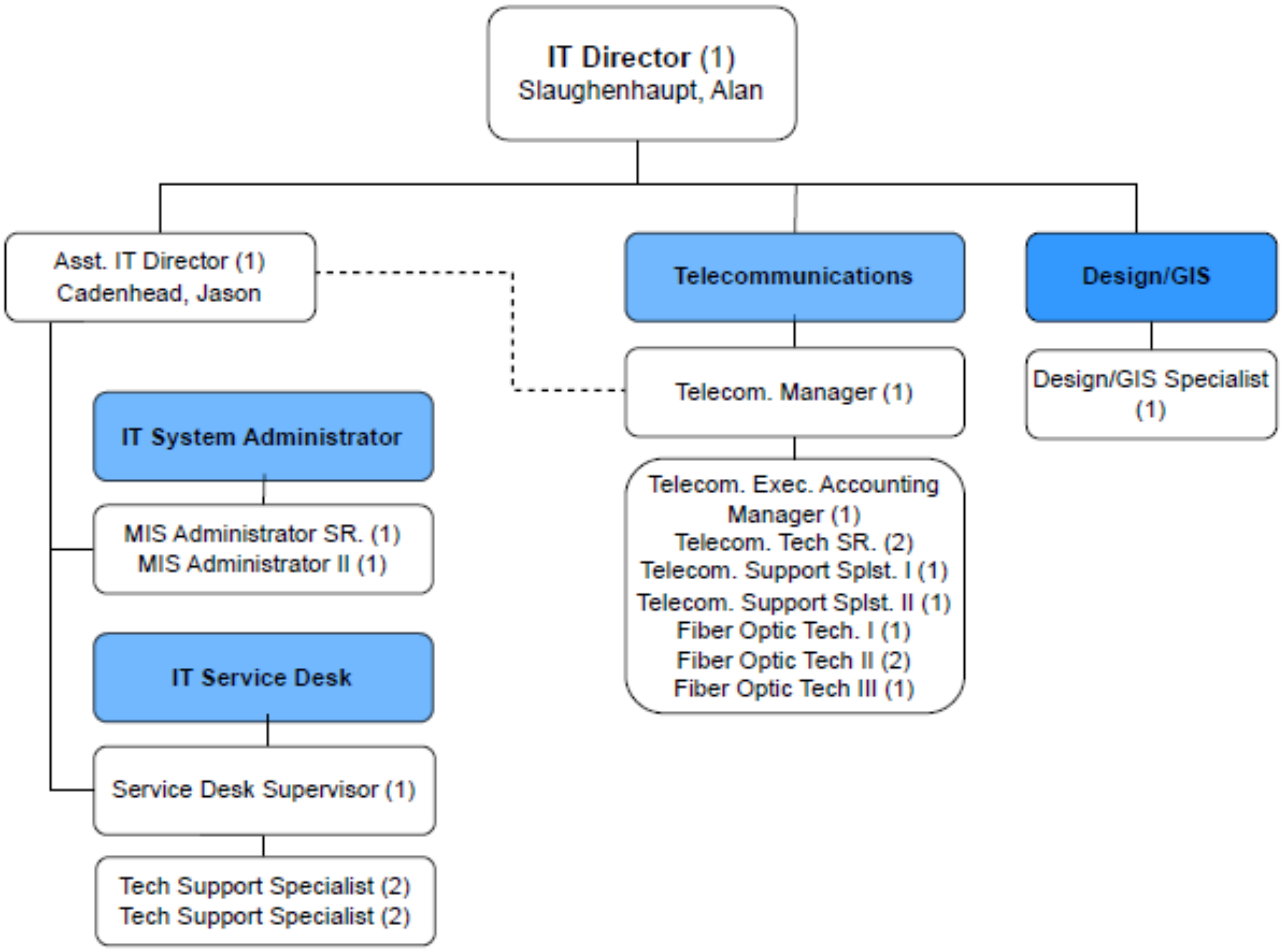
Major Expense Requests:

- Metering $275,000
- Milliken Pine Mountain Plant Extension TBD

Telecommunications Fund



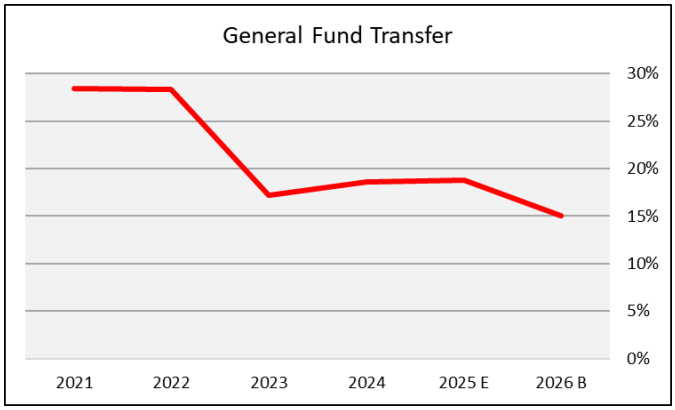
Information Technology & Telecommunications



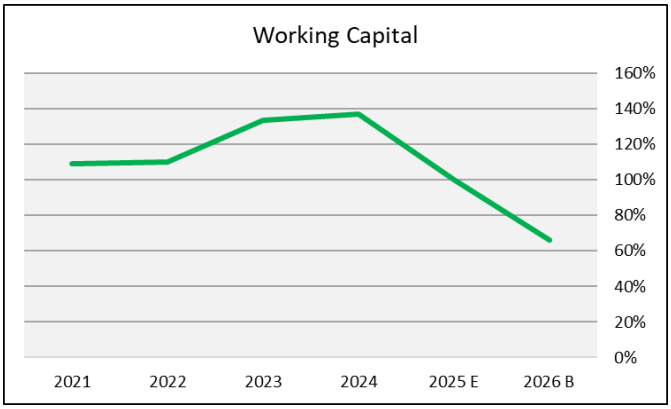
The Telecommunications Fund accounts for the revenues and expenses associated with the City's fiber, Internet, telephone, and IT contracting services.

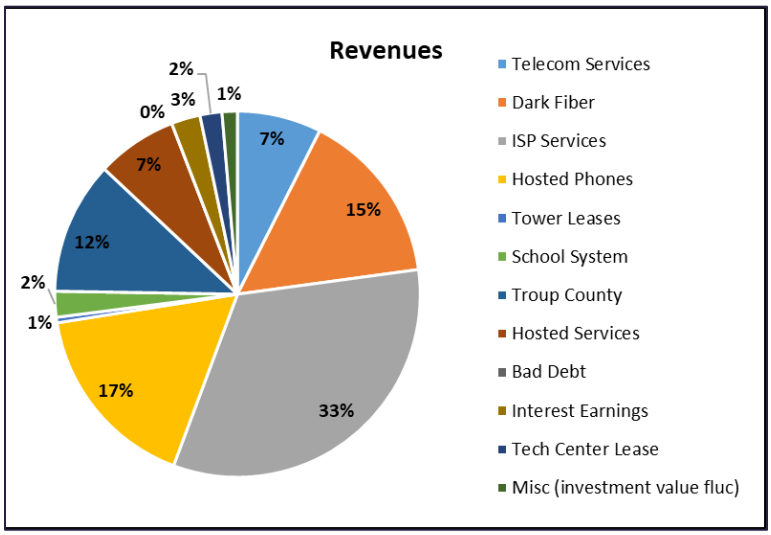
Working Capital 5/2/25	$3,975,167
Estimated Revenue 5/2/25 to 6/30/25	$685,855
Estimated Expenses 5/2/25 to 6/30/25	($661,658)
Cash Flow Changes 5/2/25 to 6/30/25	($21,294)
Working Capital 6/30/25	**$3,978,070**
Budgeted Revenue	$3,907,163
Budgeted Expenses	($4,268,532)
Depreciation	$538,445
Capital Financing (interfund loans)	($1,128,000)
Capital Outlay	($194,900)
Working Capital 6/30/26	**$2,832,246**
Working Capital % of Expenses	66%

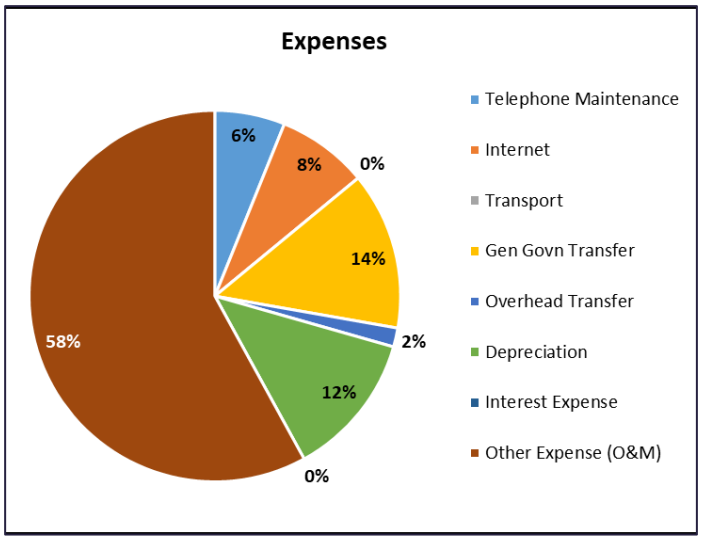
The transfer into the General Fund has been reduced from a high of 28% in FY 2021 to the recommended 15% or $0.58 million in the FY 2026 budget. Competitive pressure on these services may limit future transfers.



Working capital is well above the recommended minimum of 42%, so an interfund loan was made in FY 2025 and FY 2026 to purchase six trucks in public works and sanitation totaling $1,443,000.







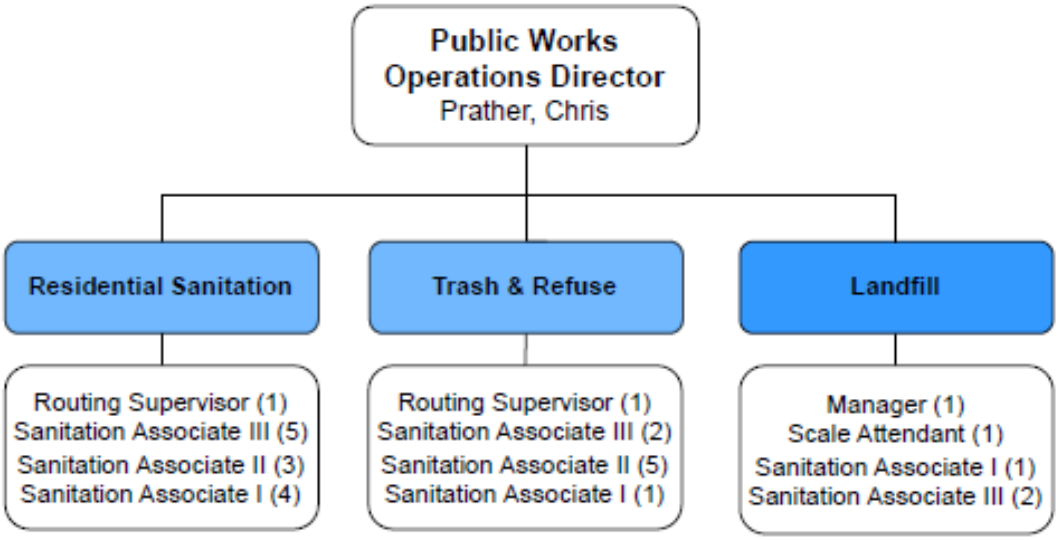
Major Budget Requests:

- Training $50,395
- Telephone switch maintenance, UAF and E911 taxes $260,779
- Internet 100 Gbps backbone $338,083
- Construction materials $252,900
- 100 Gig network tester $38,000
- Trade in existing vehicle for larger to pull equipment $30,000
- IT Services software maintenance $300,000

Sanitation Fund



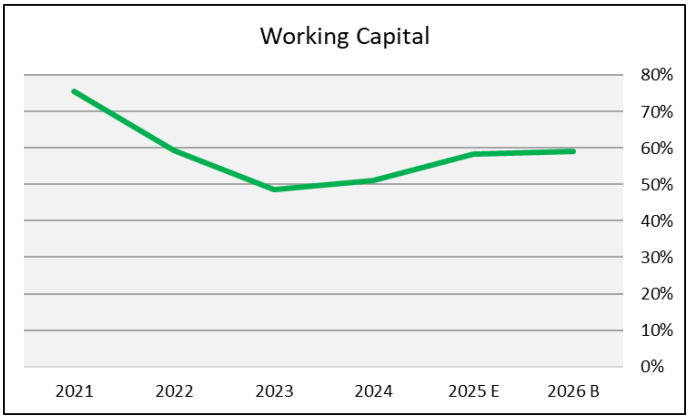
Sanitation

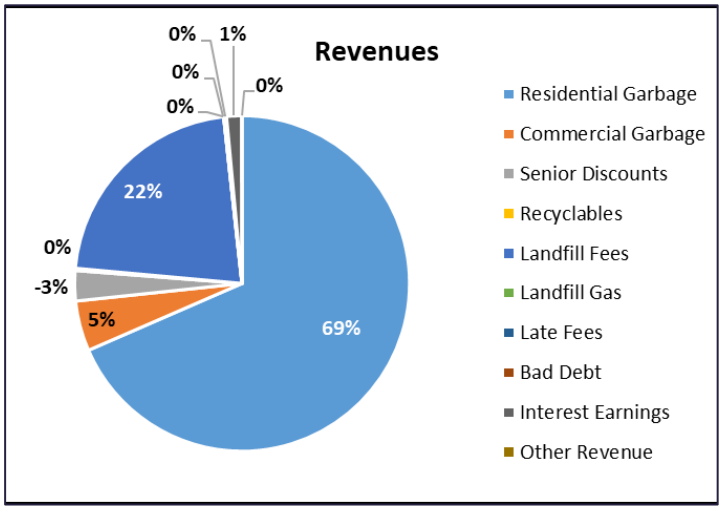

Public Works
Operations Director
Prather, Chris
Residential Sanitation
Trash & Refuse
Landfill
Routing Supervisor (1)
Sanitation Associate III (5)
Sanitation Associate II (3)
Sanitation Associate I (4)
Routing Supervisor (1)
Sanitation Associate III (2)
Sanitation Associate II (5)
Sanitation Associate I (1)
Manager (1)
Scale Attendant (1)
Sanitation Associate I (1)
Sanitation Associate III (2)

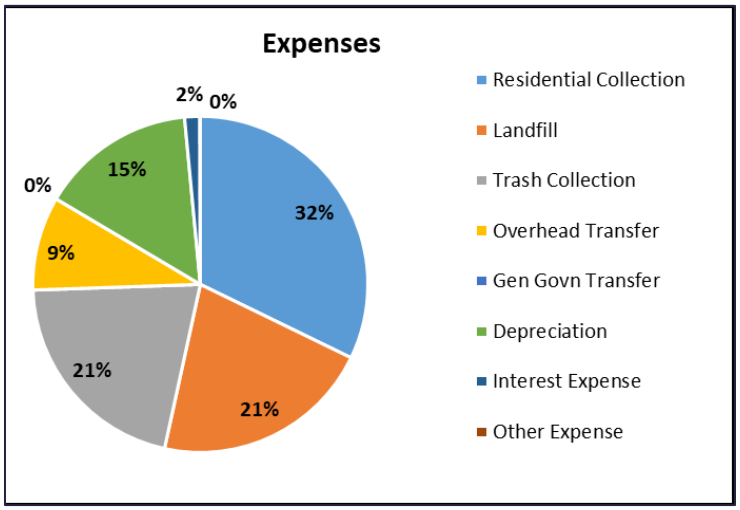
The Sanitation Fund accounts for revenues and expenses associated with the collection of residential and commercial garbage, trash and yard waste pickup, and landfill operations.

Working Capital 5/2/25	$2,592,246
Estimated Revenue 5/2/25 to 6/30/25	$722,692
Estimated Expenses 5/2/25 to 6/30/25	($522,132)
Cash Flow Changes 5/2/25 to 6/30/25	$0
Working Capital 6/30/25	**$2,792,806**
Budgeted Revenue	$4,530,584
Budgeted Expenses	($4,861,267)
Depreciation	$729,086
Capital Financing (Telecom Fund loan)	$602,000
Capital Outlay	($630,602)
Debt Service Principal	($288,476)
Working Capital 6/30/26	**$2,874,131**

Despite a projected loss for FY 2025, efforts by the Public Works department to add customers and reduce expenses resulted in a slight improvement in working capital for the year. A moderate rate increase is proposed to maintain the current level. It is important to note that this enterprise fund does not produce sufficient income to allow for a contribution to the General Fund.







Major Expense Requests:

- Two sanitation trucks (carryover from FY 2025) $602,602
- New roll-off cans for internal use $28,000

Rate Increase

A moderate 3.8% average rate increase is needed to maintain a steady level of reserves in the Sanitation Fund. Net income, even with the increase, is projected at ($330,000) due to the impact of depreciation, but cash flow will be positive at $80,000. Below is a summary of the proposed changes that would generate an additional $120,000 per year:

Service	Current Monthly Rate	Proposed Monthly Rate
68 Gallon Can	$22.30	$23.50
96 Gallon Can	$25.65	$26.50
96 Gallon Premium Pickup	$40.14	$45.00
96 Gallon Commercial	$28.99	$30.50
96 Gallon Commercial Premium	$43.49	$49.00
96 Gallon Nonprofit	$0.00	$5.00

96 Gallon Nonprofit Premium	$40.14	$45.00
Additional Residential Can	$13.25	$13.25
Additional Residential Premium	$13.25	$13.25
Additional Commercial Can	$22.45	$22.50
Additional Commercial Premium	$22.45	$22.50
Additional Nonprofit Can	$22.45	$22.50
Additional Nonprofit Premium	$22.45	$22.50

Rates for comparable cities and unincorporated Troup County are listed below:

Area	Rates
Newnan	$34.03 for garbage pickup including yard waste. Backyard pickup is $51.38.
Unincorporated Troup County	$28.50 for garbage with no yard waste pickup. An additional can is $20.00 and backyard service is $38.50.
Griffin	$37.06 for garbage pickup including yard waste. Backyard pickup is $43.34. Bulk items call in for special rate.
Cartersville	$22.00 for garbage pickup including yard waste. Additional cans are $10.05.
Thomasville	$29.00 for garbage pickup including yard waste. Additional cans are $12.50.
Carrollton	$26.10 for garbage pickup.

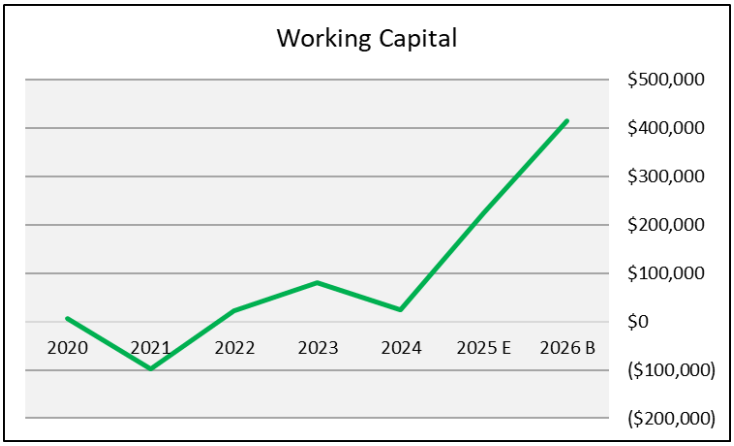
Sweetland Fund

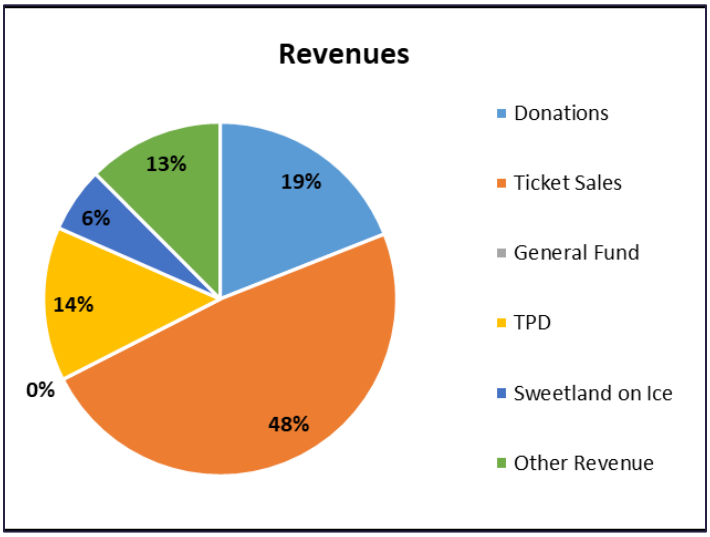


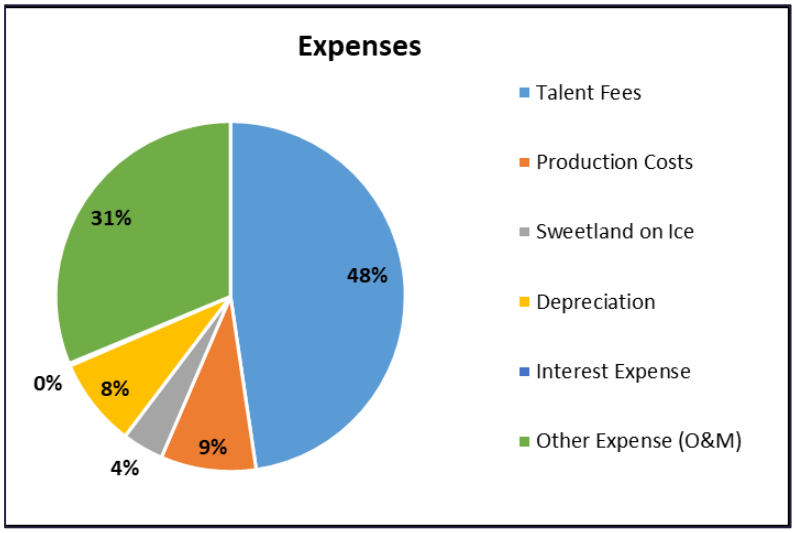
The Sweetland Fund tracks the revenues and expenses related to the operation of the Sweetland Amphitheater and ice rink. While the facility is managed under a contract with DDA2, all financial transactions are processed through the City, and its personnel are employed by the City.

Working Capital 5/2/25	$97,721
Estimated Revenue 5/2/25 to 6/30/25	$652,821
Estimated Expenses 5/2/25 to 6/30/25	($526,037)
Cash Flow Changes 5/2/25 to 6/30/25	$0
Working Capital 6/30/25	**$224,505**
Budgeted Revenue	$2,269,200
Budgeted Expenses	($2,209,826)
Depreciation	$181,512
Debt Service Principal	($50,747)
Working Capital 6/30/26	**$414,644**
Working Capital % of Expenses	19%

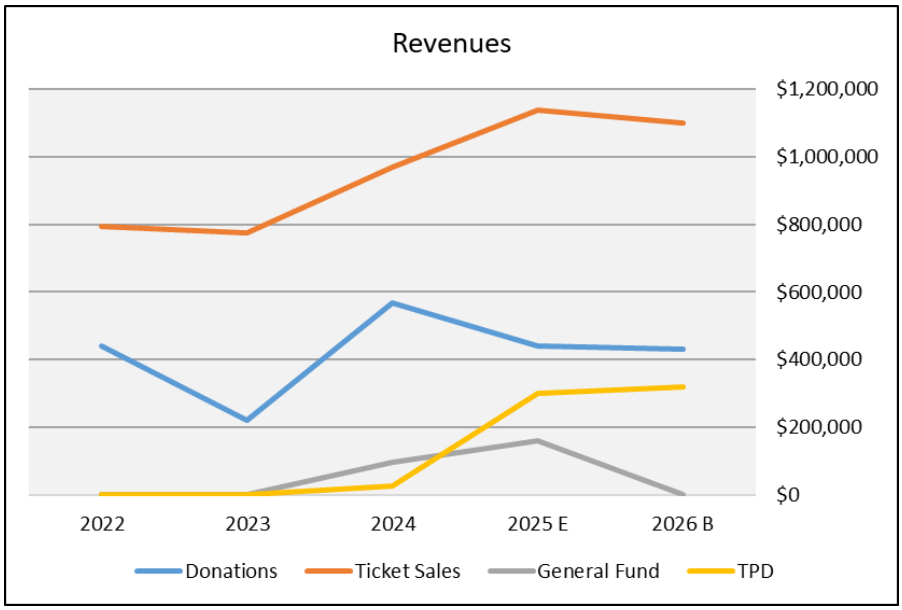
Working capital in the Sweetland Fund has improved and now represents 19% of annual expenses. Sweetland on Ice has been a big contributor to this success.







The FY 2026 budget does not require any support from the General Fund ($160,000 in FY 2025). TPD money is being used to support the operation as expected in our operating agreement with DDA2.



Georgia Law Pertaining to Local Government Budgets

§ 36-81-7 Current as of March 28, 2024 | Updated by FindLaw Staff

(a) By the date established by each governing authority, in such manner and form as may be necessary to effect this article, and consistent with the local government's accounting system, the budget officer shall prepare a proposed budget for the local government for the ensuing budget period.

(b) The proposed budget shall, at a minimum, be an estimate of the financial requirements at the legal level of control for each fund requiring a budget for the appropriate budget period and shall be in such form and detail, with such supporting information and justifications, as may be prescribed by the budget officer or the governing authority. The budget document, at a minimum, shall provide, for the appropriate budget period, a statement of the amount budgeted for anticipated revenues by source and the amount budgeted for expenditures at the legal level of control. In accordance with the minimum required legal level of control, the budget document shall, at a minimum, provide a statement of the amount budgeted for expenditures by department for each fund for which a budget is required. This does not preclude the governing authority of a local government from preparing a budget document or establishing a legal level of control at a more detailed level of budgetary control than the minimum required legal level of control.

(c) On the date established by each governing authority, the proposed budget shall be submitted to the governing authority for that body's review prior to enactment of the budget ordinance or resolution.

(d) On the day that the proposed budget is submitted to the governing authority for consideration, a copy of the budget shall be placed in a public location which is convenient to the residents of the unit of local government. The governing authority shall make every effort to provide convenient access to the residents during reasonable business hours so as to accord every opportunity to the public to review the budget prior to adoption by the governing authority. A copy of the budget shall also be made available, upon request, to the news media.

(e) A statement advising the residents of the local unit of government of the availability of the proposed budget shall be published in a newspaper of general circulation within the jurisdiction of the governing authority. The notice shall be published during the week in which the proposed budget is submitted to the governing authority. In addition, the statement shall also advise the residents that a public hearing will be held at which time any persons wishing to be heard on the budget may appear. The statement shall be a prominently displayed advertisement or news article and shall not be placed in that section of the newspaper where legal notices appear.

(f) At least one week prior to the meeting of the governing authority at which adoption of the budget ordinance or resolution will be considered, the governing authority shall conduct a public hearing, at which time any persons wishing to be heard on the budget may appear.

(g)(1) The governing authority shall give notice of the time and place of the budget hearing required by subsection (f) of this Code section at least one week before the budget hearing is held. The notice shall be published in a newspaper of general circulation within the jurisdiction of the governing authority. The statement shall be a prominently displayed advertisement or news article and shall not be placed in that section of the newspaper where legal notices appear.

(2) The notice required by paragraph (1) of this subsection may be included in the statement published pursuant to subsection (e) of this Code section in lieu of separate publication of the notice.

(h) Nothing in this Code section shall be deemed to preclude the conduct of further budget hearings if the governing body deems such hearings necessary and complies with the requirements of subsection (e) of this Code section.

§ 36-81-6

(a) On a date after the conclusion of the hearing required in subsection (f) of Code Section 36-81-5, the governing authority shall adopt a budget ordinance or resolution making appropriations in such sums as the governing authority may deem sufficient, whether greater

or less than the sums presented in the proposed budget. The budget ordinance or resolution shall be adopted at a public meeting which shall be advertised in accordance with the procedures set forth in subsection (e) of Code Section 36-81-5 at least one week prior to the meeting.

(b) The budget may be prepared in any form that the governing authority deems most efficient in enabling it to make the fiscal policy decisions embodied in the budget, but such budget shall be subject to the provisions of this article.

LAGRANGE GEORGIA

Budget 2026

Budget Year 2026

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Estimated Amount	2026 Projected
Fund **101 - General Fund**								
REVENUE								
Taxes								
101-31-1340	Intangible Taxes	73,471.30	57,397.06	87,678.95	78,000.00	82,434.98	82,434.00	80,000.00
101-31-1341	Real Estate Transfer/Recording	43,897.94	43,294.96	53,515.69	50,000.00	46,869.44	50,000.00	45,000.00
101-31-3100	Local Option Sales Tax	7,177,578.94	8,003,206.31	8,306,773.58	8,900,000.00	7,018,684.79	8,800,000.00	8,800,000.00
101-31-3300	Ad Valorem Title Tax	932,933.35	966,765.10	1,023,517.26	1,106,000.00	839,228.55	1,010,000.00	1,100,000.00
101-31-4100	Hotel Tax	4,208,373.64	.00	.00	.00	.00	.00	.00
101-31-4101	Tourism Product Development	272,108.08	.00	.00	.00	(3,000.00)	(3,000.00)	.00
101-31-4201	Beer Tax	519,450.82	496,661.99	508,578.69	500,000.00	408,684.66	490,420.00	500,000.00
101-31-4202	Liquor Tax	122,940.00	114,629.87	106,922.91	125,000.00	77,600.78	94,700.00	125,000.00
101-31-4203	Wine Tax	102,389.72	114,602.55	99,431.87	100,000.00	77,462.75	119,100.00	100,000.00
101-31-6100	License/Penalty	10,674.49	8,603.50	3,677.55	4,000.00	.00	.00	.00
101-31-6101	Administrative Fee	60,358.62	64,048.00	71,557.45	68,000.00	25,779.03	30,000.00	30,000.00
101-31-6102	Flat Tax	124,290.50	131,100.00	419,210.07	138,000.00	69,626.51	75,000.00	95,000.00
101-31-6103	Employment Tax	272,796.29	263,195.93	264,938.00	294,000.00	271,529.00	300,000.00	300,000.00
101-31-6104	Regulatory Fees	273,424.15	480,708.32	203,783.77	363,000.00	639,067.55	645,000.00	645,000.00
101-31-6200	Insurance Premium Tax	2,435,561.89	2,585,375.21	2,737,167.63	2,600,000.00	2,944,857.61	2,944,857.00	3,100,000.00
101-31-8001	Franchise Taxes - GA Power Co	357,123.90	490,985.57	371,325.72	370,000.00	440,759.90	440,760.00	475,000.00
101-31-8002	Franchise Taxes - AT & T	41,721.35	33,237.45	23,658.08	27,000.00	17,974.05	15,000.00	15,000.00
101-31-8003	Franchise Taxes - Diverse Power	337,738.48	388,808.44	396,553.11	397,000.00	421,300.95	421,301.00	450,000.00
101-31-8004	Franchise Taxes - Cable TV	362,640.98	345,621.07	298,728.61	315,000.00	271,607.47	270,000.00	300,000.00
101-31-8006	Franchise Taxes - Cell Phone Com	912.90	1,656.66	1,881.24	1,800.00	1,963.52	2,500.00	2,500.00
	Taxes Totals	$17,730,387.34	$14,589,897.99	$14,978,900.18	$15,436,800.00	$13,652,431.54	$15,788,072.00	$16,162,500.00
Licenses & Permits								
101-32-3100	Building Permits	212,386.95	569,192.95	509,014.54	1,800,000.00	1,039,897.79	1,200,000.00	1,200,000.00
101-32-3101	Land Disturbing Activity Fees	11,918.00	19,753.00	29,962.22	22,000.00	29,183.00	35,000.00	35,000.00
101-32-3102	Building Permit Admin Fees	48,949.04	36,715.11	43,174.52	39,000.00	20,987.98	25,000.00	25,000.00
	Licenses & Permits Totals	$273,253.99	$625,661.06	$582,151.28	$1,861,000.00	$1,090,068.77	$1,260,000.00	$1,260,000.00
Intergovernmental Revenue								
101-33-1128	CARES Act (COVID 19) Fed Grant	(723.58)	.00	.00	.00	.00	.00	.00
101-33-1130	Parks Funding - Troup County	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00
101-33-4150	DOT LMIG (Local Maint Imprv Grant)	374,386.11	381,599.15	930,032.57	943,714.00	943,710.66	943,710.00	500,000.00
101-33-4163	ARPA Grnt-Improv Neighborhd Outcomes in Disproportionately Comm	.00	.00	585,058.06	.00	34,258.00	34,258.00	.00
	Intergovernmental Revenue Totals	$1,073,662.53	$1,081,599.15	$2,215,090.63	$1,643,714.00	$1,677,968.66	$1,677,968.00	$1,200,000.00
Charges For Services								
101-34-2003	Police Services -Troup BOE	246,558.02	289,114.08	429,000.00	450,000.00	621,694.80	755,901.00	720,000.00
101-34-2005	Police Srv.\Regional Drug Unit	23,686.46	10,893.41	.00	.00	.00	.00	.00
101-34-2006	Fire Inspection/Training revenue	20,711.38	37,845.46	12,746.95	13,000.00	13,349.88	14,000.00	15,000.00
101-34-6013	Bad Debts-Written Off	(8,471.31)	9,535.96	(18,174.37)	(10,000.00)	(20,985.27)	(25,000.00)	(10,000.00)

LAGRANGE GEORGIA

Budget 2026

Budget Year 2026

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Estimated Amount	2026 Projected
Fund **101 - General Fund**								
REVENUE								
Charges For Services								
101-34-6101	Animal Shelter Fees	28,296.51	28,418.25	19,139.00	18,000.00	7,601.75	10,000.00	15,000.00
101-34-6102	Troup County Shelter Fees	209,249.95	202,626.11	261,204.08	250,000.00	436,142.13	535,000.00	550,000.00
101-34-9101	Interment Fees	1,150.00	475.00	1,825.00	1,200.00	1,150.00	1,200.00	1,200.00
	Charges For Services Totals	$521,181.01	$578,908.27	$705,740.66	$722,200.00	$1,058,953.29	$1,291,101.00	$1,291,200.00
Fines & Forfeits								
101-35-1170	Court Fees	17,328.75	135.00	.00	.00	.00	.00	.00
101-35-1171	Fines	759,054.89	887,000.30	972,485.81	1,000,000.00	932,840.93	1,000,000.00	1,200,000.00
101-35-1172	Narcotics Condemnations	24,419.30	14,097.00	6,265.00	12,000.00	81,878.36	85,000.00	25,000.00
101-35-1177	Probation Fees	(70.00)	.00	.00	.00	.00	.00	.00
101-35-1178	Restitution-Court Ordered Fees	2,486.00	1,649.67	1,178.98	1,000.00	950.41	1,000.00	1,000.00
101-35-1181	Municipal Court - Misc Revenue	200.00	550.00	305.00	150.00	250.00	350.00	350.00
101-35-1182	Fines - FIFA	(706.58)	.00	.00	.00	(2,381.01)	(2,381.00)	.00
	Fines & Forfeits Totals	$802,712.36	$903,431.97	$980,234.79	$1,013,150.00	$1,013,538.69	$1,083,969.00	$1,226,350.00
Investment Income								
101-36-1002	Interest on Invested Funds	2,716.61	95,903.60	352,161.72	200,000.00	248,134.39	300,000.00	250,000.00
101-36-1012	GMA Leasepool - Interest Revenue	.00	159,459.57	149,025.81	.00	.00	.00	.00
	Investment Income Totals	$2,716.61	$255,363.17	$501,187.53	$200,000.00	$248,134.39	$300,000.00	$250,000.00
Contributions and Donations								
101-37-1003	Community Donations	(2,396.00)	.00	.00	.00	.00	.00	.00
101-37-1006	Downtown Police Precinct - DDA	19,999.92	19,999.92	14,999.94	20,000.00	11,971.32	20,000.00	70,000.00
101-37-1018	Development Authority Contrib	175,612.67	87,409.97	.00	.00	.00	.00	.00
101-37-1031	Community Policing Donations	2,650.00	2,800.00	24,179.00	25,000.00	10,051.00	20,000.00	20,000.00
101-37-1033	Mayors Christmas Ball	.00	.00	51,604.84	10,000.00	47,970.43	47,970.00	40,000.00
101-37-1042	Animal Shelter Contributions	77,883.28	46,141.94	63,882.52	55,000.00	47,568.60	57,000.00	57,000.00
101-37-1047	Donations - Friends of the Thread	.00	.00	15,129.00	15,000.00	.00	.00	.00
101-37-1050	Police Benevolence proceeds	11,565.00	11,410.00	9,810.00	10,000.00	7,745.00	10,000.00	10,000.00
101-37-1052	Visit LaGrange Contributions	258,802.77	337,075.84	348,461.75	380,000.00	210,621.91	250,000.00	250,000.00
101-37-1057	Callaway Fdn Student Loan Reimb.	61,641.59	63,447.04	44,000.34	50,000.00	55,455.98	55,455.00	55,000.00
101-37-1058	Community Fire Donations	.00	.00	17,000.00	12,000.00	3,000.00	.00	.00
	Contributions and Donations Totals	$605,759.23	$568,284.71	$589,067.39	$577,000.00	$394,384.24	$460,425.00	$502,000.00
Miscellaneous Revenue								
101-37-1053	Thread Contributions	98,004.66	109,458.24	80,354.65	108,000.00	94,188.09	112,000.00	115,000.00
101-38-9002	Other Financing Sources	.00	.00	54,782.33	1,337,733.00	1,205,738.70	1,443,000.00	397,040.00
101-38-9005	Barnard Trust Income	33,684.48	35,251.20	37,013.76	34,000.00	28,984.32	38,000.00	38,000.00
101-38-9008	Other Miscellaneous Revenue	94,914.85	141,759.36	115,892.23	110,000.00	360,891.61	375,000.00	150,000.00
101-38-9050	School Zone Camera Revenue	.00	.00	.00	350,000.00	160,322.50	180,000.00	240,000.00
101-38-9300	Lis Pendens	2,671.00	.00	.00	.00	.00	.00	.00
	Miscellaneous Revenue Totals	$229,274.99	$286,468.80	$288,042.97	$1,939,733.00	$1,850,125.22	$2,148,000.00	$940,040.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Estimated Amount	2026 Projected
Fund **101 - General Fund**								
REVENUE								
Other Financing Sources								
101-39-1204	Transfers in from ARPA Fund	3,014,586.50	3,878,550.22	1,500,001.00	.00	49,534.67	49,535.00	.00
101-39-1207	Transfers in from Sanitation Fd	350,000.00	215,000.00	215,000.00	.00	.00	.00	.00
101-39-1215	Tranfer in from Water/Sewer Fund	3,700,000.00	3,800,000.00	3,800,000.00	3,109,083.00	2,590,902.50	3,109,083.00	3,600,000.00
101-39-1216	Transfer in from Electric Fund	6,000,000.03	8,000,000.00	8,300,000.00	9,025,170.00	7,520,975.00	9,025,170.00	11,841,667.00
101-39-1217	Transfer in from Gas Fund	2,350,000.00	3,000,000.00	2,800,000.00	3,180,188.00	2,650,156.70	3,180,188.00	3,183,278.00
101-39-1218	Transfer in from Telecom Fund	650,000.00	650,000.00	650,000.00	715,917.00	596,597.50	715,917.00	586,075.00
101-39-1220	Transfers in Hotel/Motel	.00	5,047,280.89	557,695.98	2,565,134.00	552,489.37	660,000.00	1,160,000.00
101-39-2101	Sale of Surplus Equipment	11,244.02	1,828.75	97.85	1,000.00	.00	.00	.00
101-39-2201	Sale of Cemetery Lots	83,560.00	107,895.00	90,646.00	80,000.00	71,930.00	70,000.00	80,000.00
101-39-2202	Sale of Mausoleum Crypts	500.00	650.00	625.00	625.00	.00	.00	.00
	Other Financing Sources Totals	$16,159,890.55	$24,701,204.86	$17,914,065.83	$18,677,117.00	$14,032,585.74	$16,809,893.00	$20,451,020.00
	REVENUE TOTALS	$37,398,838.61	$43,590,819.98	$38,754,481.26	$42,070,714.00	$35,018,190.54	$40,819,428.00	$43,283,110.00
EXPENSE								
Department **1320 - Administrative**								
Personnel Services & Employee Benefits								
101-1320-51-1100	Regular Salaries and Wages	1,294,311.11	1,353,199.15	1,446,113.67	1,010,512.00	897,391.23	1,002,570.00	1,085,350.00
101-1320-51-1300	Overtime Wages	16,325.66	12,528.25	7,913.07	7,800.00	4,485.45	5,205.00	5,335.00
101-1320-51-1900	Accrued Payroll Expense	.00	4,949.79	2,344.90	.00	.00	.00	.00
101-1320-51-2100	Group Insurance	168,999.80	169,000.18	169,000.08	169,000.00	140,833.50	169,000.00	148,080.00
101-1320-51-2200	FICA - City Share	88,742.84	92,207.51	98,691.24	77,916.00	60,764.10	77,095.00	83,437.00
101-1320-51-2400	Retirement	157,296.28	162,991.55	157,047.84	121,464.00	119,495.00	121,464.00	115,400.00
101-1320-51-2700	Workers Comp Claims	600.00	600.00	600.00	4,410.00	3,675.00	4,410.00	502.00
101-1320-51-2902	Travel and Training	36,465.00	34,009.08	69,688.21	50,000.00	64,936.04	75,000.00	50,000.00
	Personnel Services & Employee Benefits Totals	$1,762,740.69	$1,829,485.51	$1,951,399.01	$1,441,102.00	$1,291,580.32	$1,454,744.00	$1,488,104.00
Purchased/Contracted Services								
101-1320-52-1202	Professional Services - Legal	.00	.00	2,250.00	.00	3,225.00	3,225.00	5,000.00
101-1320-52-1205	Codification of Ordinance	20,401.75	18,032.14	6,774.00	5,000.00	20,895.05	.00	.00
101-1320-52-2526	IT Services	.00	.00	.00	84,346.00	70,289.92	84,346.00	130,778.00
101-1320-52-3101	Gen Liability Claims/Contrib	3,000.00	3,000.00	3,000.00	6,567.00	5,472.50	6,567.00	741.00
101-1320-52-3852	Marketing & Sales Expense	30,848.95	444.37	199.89	.00	980.00	980.00	.00
101-1320-52-3999	Other Contractual Services	133,918.94	217,457.31	124,144.61	110,000.00	56,152.44	60,000.00	60,000.00
	Purchased/Contracted Services Totals	$188,169.64	$238,933.82	$136,368.50	$205,913.00	$157,014.91	$155,118.00	$196,519.00
Supplies								
101-1320-53-1101	General Office Supplies	19,369.95	10,176.07	15,768.33	15,000.00	4,391.24	5,500.00	5,500.00
101-1320-53-1103	Materials	12,656.91	10,629.17	5,040.49	7,500.00	4,415.68	6,000.00	6,000.00
101-1320-53-1401	Dues, Publications, Subscript	20,854.32	22,828.88	20,401.81	25,000.00	20,626.64	22,000.00	25,000.00
	Supplies Totals	$52,881.18	$43,634.12	$41,210.63	$47,500.00	$29,433.56	$33,500.00	$36,500.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Estimated Amount	2026 Projected
Fund **101 - General Fund**								
EXPENSE								
Department **1320 - Administrative**								
Other Costs								
101-1320-57-1002	Troup County Archives	98,426.00	136,497.00	135,512.00	141,198.00	141,198.00	141,198.00	155,000.00
101-1320-57-2009	DMO - Tourism	1,960,372.62	.00	.00	.00	.00	.00	.00
101-1320-57-2014	Chattahoochee-Flint RDC	30,923.00	30,923.00	30,923.00	30,950.00	31,173.00	31,173.00	32,000.00
101-1320-57-2029	Troup Cty Ctr - Strategic Plan	44,000.00	30,000.00	30,000.00	.00	.00	.00	.00
101-1320-57-2058	Tourism Product Development	243,980.30	.00	.00	.00	.00	.00	.00
	Other Costs Totals	$2,377,701.92	$197,420.00	$196,435.00	$172,148.00	$172,371.00	$172,371.00	$187,000.00
Cost Center **9328 - Mayor - Miscellanous**								
Purchased/Contracted Services								
101-1320-9328-52-3999	Other Contractual Services	17,852.17	619.90	47,765.15	10,000.00	36,175.11	36,175.00	40,000.00
	Purchased/Contracted Services Totals	$17,852.17	$619.90	$47,765.15	$10,000.00	$36,175.11	$36,175.00	$40,000.00
Cost Center **9328 - Mayor - Miscellanous** Totals		$17,852.17	$619.90	$47,765.15	$10,000.00	$36,175.11	$36,175.00	$40,000.00
Department **1320 - Administrative** Totals		$4,399,345.60	$2,310,093.35	$2,373,178.29	$1,876,663.00	$1,686,574.90	$1,851,908.00	$1,948,123.00
Department **1511 - Finance**								
Personnel Services & Employee Benefits								
101-1511-51-1100	Regular Salaries and Wages	293,183.60	325,398.85	311,301.18	330,000.00	274,134.12	325,765.00	333,910.00
101-1511-51-1300	Overtime Wages	5,747.05	2,741.69	2,737.89	2,000.00	81.31	100.00	500.00
101-1511-51-2100	Group Insurance	34,072.96	65,000.04	65,000.04	65,000.00	54,166.70	65,000.00	77,742.00
101-1511-51-2200	FICA - City Share	21,224.88	23,347.30	22,396.05	25,398.00	19,406.21	24,929.00	25,582.00
101-1511-51-2400	Retirement	38,224.59	36,644.80	34,070.50	39,666.00	33,055.00	39,666.00	38,135.00
101-1511-51-2700	Workers Comp Claims	800.04	800.04	800.04	1,470.00	1,225.00	1,470.00	167.00
101-1511-51-2902	Travel and Training	2,824.23	3,218.55	25,455.97	12,000.00	29,647.48	39,273.00	11,000.00
	Personnel Services & Employee Benefits Totals	$396,077.35	$457,151.27	$461,761.67	$475,534.00	$411,715.82	$496,203.00	$487,036.00
Purchased/Contracted Services								
101-1511-52-1201	Prof Servs - Audit & Accounting	45,570.00	57,288.00	129,615.00	250,000.00	213,250.00	234,720.00	240,000.00
101-1511-52-2201	Vehicle Repair & Maintenance	.00	20.24	.00	.00	.00	.00	.00
101-1511-52-2526	IT Services	.00	.00	.00	49,202.00	41,000.08	49,200.00	61,030.00
101-1511-52-3101	Gen Liability Claims/Contrib	800.04	800.04	800.04	2,189.00	1,824.20	2,188.00	247.00
101-1511-52-3902	Election Expenses	18,190.66	32,157.42	15,216.95	24,000.00	.00	.00	.00
101-1511-52-3999	Other Contractual Services	38,629.40	8,250.00	4,337.97	2,500.00	429.99	500.00	500.00
	Purchased/Contracted Services Totals	$103,190.10	$98,515.70	$149,969.96	$327,891.00	$256,504.27	$286,608.00	$301,777.00
Supplies								
101-1511-53-1101	General Office Supplies	11,612.62	9,300.19	7,978.02	5,000.00	4,565.75	6,200.00	6,200.00
101-1511-53-1102	Postage and Express	12,311.20	4,556.00	26,866.36	25,000.00	10,000.00	12,000.00	12,000.00
101-1511-53-1103	Materials	2,996.30	5,885.62	7,698.54	7,200.00	2,248.70	3,050.00	4,000.00
101-1511-53-1401	Dues, Publications, Subscript	225.00	325.00	859.93	650.00	549.91	590.00	.00
	Supplies Totals	$27,145.12	$20,066.81	$43,402.85	$37,850.00	$17,364.36	$21,840.00	$22,200.00
Department **1511 - Finance** Totals		$526,412.57	$575,733.78	$655,134.48	$841,275.00	$685,584.45	$804,651.00	$811,013.00



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Fund **101 - General Fund**								
EXPENSE								
Department **1525 - Garage**								
Personnel Services & Employee Benefits								
101-1525-51-1100	Regular Salaries and Wages	446,799.39	467,160.69	509,720.89	522,286.00	444,194.37	518,895.00	531,870.00
101-1525-51-1101	Call Pay	4,083.60	4,460.32	4,493.56	4,000.00	4,919.29	5,900.00	6,050.00
101-1525-51-1300	Overtime Wages	8,988.73	10,446.92	10,225.93	11,120.00	9,917.82	11,310.00	11,595.00
101-1525-51-2100	Group Insurance	142,999.96	143,000.04	143,000.04	143,000.00	119,166.70	143,000.00	120,315.00
101-1525-51-2200	FICA - City Share	32,543.63	34,455.90	37,511.21	41,111.00	32,894.68	40,568.00	42,038.00
101-1525-51-2400	Retirement	58,763.59	60,131.43	57,281.83	62,779.00	52,315.80	62,779.00	60,740.00
101-1525-51-2700	Workers Comp Claims	13,599.96	13,599.96	13,599.96	6,469.00	5,390.80	6,469.00	7,256.00
101-1525-51-2901	Uniforms	2,988.06	2,987.10	3,874.13	3,500.00	2,583.35	3,500.00	3,500.00
101-1525-51-2902	Travel and Training	2,047.71	2,842.70	1,224.00	3,000.00	1,962.00	3,000.00	3,000.00
	Personnel Services & Employee Benefits Totals	$712,814.63	$739,085.06	$780,931.55	$797,265.00	$673,344.81	$795,421.00	$786,364.00
Purchased/Contracted Services								
101-1525-52-2201	Vehicle Repair & Maintenance	7,884.93	7,746.76	14,720.85	8,000.00	15,171.51	15,400.00	12,000.00
101-1525-52-2202	Building Repair & Maintenance	16,404.52	21,141.41	27,403.01	10,000.00	5,736.81	10,000.00	10,000.00
101-1525-52-2205	Other Repair & Maintenance	7,946.21	8,728.00	10,850.39	14,000.00	5,999.18	12,000.00	14,000.00
101-1525-52-2526	IT Services	.00	.00	.00	28,115.00	23,429.98	28,115.00	34,874.00
101-1525-52-3101	Gen Liability Claims/Contrib	600.00	600.00	600.00	9,631.00	8,025.80	9,631.00	10,726.00
101-1525-52-3107	Auto Liability Claims	4,700.04	4,700.04	4,700.04	.00	.00	.00	.00
101-1525-52-3999	Other Contractual Services	32,183.74	31,979.10	30,121.20	20,000.00	27,455.67	30,000.00	20,000.00
	Purchased/Contracted Services Totals	$69,719.44	$74,895.31	$88,395.49	$89,746.00	$85,818.95	$105,146.00	$101,600.00
Supplies								
101-1525-53-1101	General Office Supplies	3,371.75	2,084.83	2,299.75	2,300.00	3,262.99	3,400.00	3,000.00
101-1525-53-1103	Materials	3,328.40	2,184.46	3,773.23	3,000.00	3,119.18	3,000.00	3,000.00
101-1525-53-1200	Utilities/Energy	35,812.31	40,141.21	40,677.93	46,800.00	37,730.11	42,000.00	43,000.00
101-1525-53-1270	Energy - Gasoline	7,141.99	7,264.59	6,417.47	7,000.00	5,521.40	6,500.00	6,500.00
101-1525-53-1601	Small Tools and Equipment	5,778.86	16,558.81	16,188.91	10,000.00	8,387.74	10,000.00	10,000.00
101-1525-53-1702	Departmental Charges/Parts	(256,383.50)	(303,682.12)	(305,728.30)	(390,600.00)	(386,510.90)	(444,222.00)	(440,880.00)
101-1525-53-1703	Departmental Charges/Gas	(94,176.19)	(93,763.20)	(92,026.89)	(117,800.00)	(78,081.71)	(95,555.00)	(110,000.00)
101-1525-53-1704	Departmental Charges/Labor	(413,650.00)	(446,643.75)	(455,148.75)	(558,000.00)	(450,662.62)	(535,000.00)	(549,999.00)
	Supplies Totals	($708,776.38)	($775,855.17)	($783,546.65)	($997,300.00)	($857,233.81)	($1,009,877.00)	($1,035,379.00)
Capital Outlays								
101-1525-54-2100	Machinery and Equipment	51,112.52	16,060.00	16,030.67	22,000.00	.00	11,000.00	.00
101-1525-54-2200	Motor Vehicles	.00	.00	.00	65,000.00	62,523.32	62,523.00	.00
	Capital Outlays Totals	$51,112.52	$16,060.00	$16,030.67	$87,000.00	$62,523.32	$73,523.00	$0.00
	Department **1525 - Garage** Totals	$124,870.21	$54,185.20	$101,811.06	($23,289.00)	($35,546.73)	($35,787.00)	($147,415.00)
Department **1540 - Human Resources**								
Personnel Services & Employee Benefits								
101-1540-51-1100	Regular Salaries and Wages	.00	.00	.00	201,626.00	172,601.16	203,490.00	208,575.00

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Fund **101 - General Fund**								
EXPENSE								
Department **1540 - Human Resources**								
Personnel Services & Employee Benefits								
101-1540-51-1300	Overtime Wages	.00	.00	.00	500.00	4,032.58	3,650.00	3,740.00
101-1540-51-1900	Accrued Payroll Expense	.00	.00	1,104.38	.00	.00	.00	.00
101-1540-51-2100	Group Insurance	.00	.00	.00	39,000.00	32,500.00	39,000.00	29,152.00
101-1540-51-2200	FICA - City Share	.00	.00	.00	15,463.00	13,936.23	15,846.00	16,242.00
101-1540-51-2400	Retirement	.00	.00	.00	24,235.00	20,195.80	24,235.00	23,820.00
101-1540-51-2700	Workers Comp Claims	.00	.00	.00	882.00	735.00	882.00	100.00
101-1540-51-2902	Travel and Training	.00	.00	.00	10,000.00	9,300.57	10,000.00	12,000.00
	Personnel Services & Employee Benefits Totals	$0.00	$0.00	$1,104.38	$291,706.00	$253,301.34	$297,103.00	$293,629.00
Purchased/Contracted Services								
101-1540-52-1202	Professional Services - Legal	.00	.00	.00	.00	11,788.98	12,000.00	10,000.00
101-1540-52-2526	IT Services	.00	.00	.00	21,086.00	17,570.11	21,086.00	87,185.00
101-1540-52-3101	Gen Liability Claims/Contrib	.00	.00	.00	1,313.00	1,094.20	1,313.00	148.00
101-1540-52-3999	Other Contractual Services	.00	.00	.00	.00	8,912.19	10,000.00	10,000.00
	Purchased/Contracted Services Totals	$0.00	$0.00	$0.00	$22,399.00	$39,365.48	$44,399.00	$107,333.00
Supplies								
101-1540-53-1101	General Office Supplies	.00	.00	680.33	2,000.00	1,073.55	1,600.00	2,000.00
101-1540-53-1103	Materials	.00	.00	.00	15,000.00	.00	.00	3,000.00
101-1540-53-1401	Dues, Publications, Subscript	.00	.00	.00	500.00	195.00	300.00	300.00
	Supplies Totals	$0.00	$0.00	$680.33	$17,500.00	$1,268.55	$1,900.00	$5,300.00
Department **1540 - Human Resources** Totals		$0.00	$0.00	$1,784.71	$331,605.00	$293,935.37	$343,402.00	$406,262.00
Department **1555 - Risk Management**								
Purchased/Contracted Services								
101-1555-52-3102	Insurance - Fire & Extended Cov	12,999.96	12,999.96	12,999.96	.00	.00	.00	.00
101-1555-52-3104	Insurance - Bond/Burglary/Theft	4,899.96	4,899.96	4,899.96	.00	.00	.00	.00
101-1555-52-3105	Insurance - Boiler & Machinery	999.96	999.96	999.96	.00	.00	.00	.00
101-1555-52-3106	Insurance - Public Official Liab	19,100.04	19,100.04	19,100.04	.00	.00	.00	.00
	Purchased/Contracted Services Totals	$37,999.92	$37,999.92	$37,999.92	$0.00	$0.00	$0.00	$0.00
Department **1555 - Risk Management** Totals		$37,999.92	$37,999.92	$37,999.92	$0.00	$0.00	$0.00	$0.00
Department **1565 - City Hall**								
Personnel Services & Employee Benefits								
101-1565-51-1100	Regular Salaries and Wages	24,639.21	34,764.08	36,169.06	37,147.00	31,757.97	38,545.00	35,275.00
101-1565-51-1300	Overtime Wages	.00	.00	.00	.00	12.56	.00	.00
101-1565-51-2100	Group Insurance	.00	12,999.96	12,999.96	13,000.00	10,833.30	13,000.00	10,260.00
101-1565-51-2200	FICA - City Share	1,734.79	2,531.63	2,733.61	2,842.00	2,404.37	2,942.00	2,700.00
101-1565-51-2400	Retirement	394.17	4,298.55	3,918.41	4,465.00	3,720.80	4,465.00	4,030.00
101-1565-51-2700	Workers Comp Claims	41.67	500.04	500.04	588.00	490.00	588.00	33.00
	Personnel Services & Employee Benefits Totals	$26,809.84	$55,094.26	$56,321.08	$58,042.00	$49,219.00	$59,540.00	$52,298.00

LAGRANGE GEORGIA

Budget 2026

Budget Year 2026

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Estimated Amount	2026 Projected
Fund **101 - General Fund**								
EXPENSE								
Department **1565 - City Hall**								
Purchased/Contracted Services								
101-1565-52-2202	Building Repair & Maintenance	40,648.38	40,213.10	396,321.33	50,000.00	22,120.18	24,800.00	25,000.00
101-1565-52-3101	Gen Liability Claims/Contrib	699.96	699.96	699.96	876.00	730.00	876.00	49.00
101-1565-52-3999	Other Contractual Services	48,482.62	78,648.11	74,103.12	45,000.00	25,632.53	29,500.00	30,000.00
	Purchased/Contracted Services Totals	$89,830.96	$119,561.17	$471,124.41	$95,876.00	$48,482.71	$55,176.00	$55,049.00
Supplies								
101-1565-53-1101	General Office Supplies	1,721.09	1,586.38	3,965.13	6,000.00	13,827.56	12,000.00	8,000.00
101-1565-53-1103	Materials	4,104.42	5,976.89	3,509.20	.00	2,832.58	2,378.00	3,000.00
101-1565-53-1200	Utilities/Energy	42,198.70	45,371.56	42,098.73	47,500.00	36,091.15	43,000.00	45,000.00
	Supplies Totals	$48,024.21	$52,934.83	$49,573.06	$53,500.00	$52,751.29	$57,378.00	$56,000.00
Capital Outlays								
101-1565-54-2100	Machinery and Equipment	.00	.00	.00	.00	5,995.00	5,995.00	.00
	Capital Outlays Totals	$0.00	$0.00	$0.00	$0.00	$5,995.00	$5,995.00	$0.00
Debt Service								
101-1565-58-1201	Leases - Principal	1,442.94	.00	.00	.00	.00	.00	.00
101-1565-58-1202	Leases - Interest	(24.63)	.00	.00	.00	.00	.00	.00
101-1565-58-1204	GMA Leasepool - interest expense	.00	203,850.00	195,048.00	.00	.00	.00	.00
	Debt Service Totals	$1,418.31	$203,850.00	$195,048.00	$0.00	$0.00	$0.00	$0.00
	Department **1565 - City Hall** Totals	$166,083.32	$431,440.26	$772,066.55	$207,418.00	$156,448.00	$178,089.00	$163,347.00
Department **2650 - Municipal Court**								
Cost Center **2651 - Court Administration**								
Personnel Services & Employee Benefits								
101-2650-2651-51-1100	Regular Salaries and Wages	277,346.78	257,648.29	255,859.54	266,957.00	232,228.74	275,880.00	279,940.00
101-2650-2651-51-1300	Overtime Wages	2,339.77	7,861.56	18,793.48	6,000.00	12,106.05	12,400.00	6,500.00
101-2650-2651-51-2100	Group Insurance	64,999.96	51,999.96	65,000.04	65,000.00	54,166.70	65,000.00	67,129.00
101-2650-2651-51-2200	FICA - City Share	18,751.23	17,850.89	18,826.86	20,422.00	16,620.65	22,053.00	21,913.00
101-2650-2651-51-2400	Retirement	36,673.87	30,336.92	28,454.62	32,088.00	26,740.00	32,088.00	31,970.00
101-2650-2651-51-2700	Workers Comp Claims	399.96	399.96	399.96	2,940.00	2,450.00	2,940.00	167.00
101-2650-2651-51-2902	Travel and Training	2,913.79	3,643.78	5,323.76	5,000.00	1,810.20	2,500.00	4,000.00
	Personnel Services & Employee Benefits Totals	$403,425.36	$369,741.36	$392,658.26	$398,407.00	$346,122.34	$412,861.00	$411,619.00
Purchased/Contracted Services								
101-2650-2651-52-1202	Professional Services - Legal	.00	.00	1,000.00	.00	2,150.00	2,150.00	.00
101-2650-2651-52-2202	Building Repair & Maintenance	14,750.00	.00	.00	10,000.00	5,697.30	8,800.00	9,000.00
101-2650-2651-52-2526	IT Services	.00	.00	.00	49,202.00	41,000.08	49,202.00	89,030.00
101-2650-2651-52-3101	Gen Liability Claims/Contrib	999.96	999.96	999.96	4,378.00	3,648.30	4,378.00	247.00
101-2650-2651-52-3999	Other Contractual Services	33,718.92	144,389.99	50,185.75	35,000.00	29,669.69	30,000.00	30,000.00
	Purchased/Contracted Services Totals	$49,468.88	$145,389.95	$52,185.71	$98,580.00	$82,165.37	$94,530.00	$128,277.00

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Budget 2026

Budget Year 2026

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Estimated Amount	2026 Projected
Fund **101 - General Fund**								
EXPENSE								
Department **2650 - Municipal Court**								
Cost Center **2651 - Court Administration**								
Supplies								
101-2650-2651-53-1101	General Office Supplies	3,399.62	8,969.93	6,382.40	5,500.00	3,801.26	4,600.00	5,000.00
101-2650-2651-53-1103	Materials	2,615.28	755.65	66.71	.00	434.08	434.00	.00
101-2650-2651-53-1200	Utilities/Energy	11,720.12	8,670.60	9,210.36	11,500.00	11,390.83	14,000.00	14,500.00
101-2650-2651-53-1401	Dues, Publications, Subscript	419.00	518.00	49.00	250.00	.00	.00	.00
	Supplies Totals	$18,154.02	$18,914.18	$15,708.47	$17,250.00	$15,626.17	$19,034.00	$19,500.00
Capital Outlays								
101-2650-2651-54-2100	Machinery and Equipment	.00	.00	6,999.00	.00	.00	.00	.00
	Capital Outlays Totals	$0.00	$0.00	$6,999.00	$0.00	$0.00	$0.00	$0.00
Cost Center **2651 - Court Administration** Totals		$471,048.26	$534,045.49	$467,551.44	$514,237.00	$443,913.88	$526,425.00	$559,396.00
Cost Center **2652 - Probation Services**								
Personnel Services & Employee Benefits								
101-2650-2652-51-1100	Regular Salaries and Wages	23,988.23	.00	.00	.00	.00	.00	.00
101-2650-2652-51-1300	Overtime Wages	25.04	.00	.00	.00	.00	.00	.00
101-2650-2652-51-2200	FICA - City Share	1,656.47	.00	.00	.00	.00	.00	.00
101-2650-2652-51-2400	Retirement	2,272.95	.00	.00	.00	.00	.00	.00
101-2650-2652-51-2700	Workers Comp Claims	58.33	.00	.00	.00	.00	.00	.00
101-2650-2652-51-2902	Travel and Training	.00	116.28	.00	.00	.00	.00	.00
	Personnel Services & Employee Benefits Totals	$28,001.02	$116.28	$0.00	$0.00	$0.00	$0.00	$0.00
Purchased/Contracted Services								
101-2650-2652-52-3101	Gen Liability Claims/Contrib	83.33	.00	.00	.00	.00	.00	.00
101-2650-2652-52-3999	Other Contractual Services	500.00	505.25	45.00	.00	.00	.00	.00
	Purchased/Contracted Services Totals	$583.33	$505.25	$45.00	$0.00	$0.00	$0.00	$0.00
Supplies								
101-2650-2652-53-1101	General Office Supplies	368.81	6.09	39.21	.00	.00	.00	.00
	Supplies Totals	$368.81	$6.09	$39.21	$0.00	$0.00	$0.00	$0.00
Cost Center **2652 - Probation Services** Totals		$28,953.16	$627.62	$84.21	$0.00	$0.00	$0.00	$0.00
Department **2650 - Municipal Court** Totals		$500,001.42	$534,673.11	$467,635.65	$514,237.00	$443,913.88	$526,425.00	$559,396.00
Department **3200 - Police Services**								
Personnel Services & Employee Benefits								
101-3200-51-1100	Regular Salaries and Wages	7,257,494.42	7,161,544.82	8,014,322.62	8,444,114.00	7,507,057.09	8,804,660.00	9,333,865.00
101-3200-51-1101	Call Pay	33,810.36	32,470.76	40,288.96	40,000.00	33,194.68	41,000.00	40,000.00
101-3200-51-1300	Overtime Wages	129,620.63	143,827.04	179,541.82	145,000.00	183,204.81	197,000.00	195,000.00
101-3200-51-2100	Group Insurance	1,495,000.04	1,494,999.96	1,494,999.96	1,495,000.00	1,245,833.30	1,495,000.00	1,544,119.00
101-3200-51-2200	FICA - City Share	527,143.95	523,674.99	592,755.65	660,127.00	558,005.08	691,763.00	732,018.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Estimated Amount	2026 Projected
Fund **101 - General Fund**								
EXPENSE								
Department **3200 - Police Services**								
Personnel Services & Employee Benefits								
101-3200-51-2400	Retirement	944,066.18	887,347.18	825,101.83	1,057,823.00	910,493.56	1,057,823.00	1,065,925.00
101-3200-51-2700	Workers Comp Claims	108,999.96	108,999.96	108,999.00	147,015.00	122,512.50	147,015.00	86,634.00
101-3200-51-2901	Uniforms	107,705.43	94,248.28	216,379.01	140,000.00	218,913.10	285,000.00	180,000.00
101-3200-51-2902	Travel and Training	92,689.15	93,783.10	101,466.98	120,000.00	72,365.54	90,000.00	135,000.00
	Personnel Services & Employee Benefits Totals	$10,696,530.12	$10,540,896.09	$11,573,855.83	$12,249,079.00	$10,851,579.66	$12,809,261.00	$13,312,561.00
Purchased/Contracted Services								
101-3200-52-1202	Professional Services - Legal	.00	.00	6,772.26	.00	.00	.00	.00
101-3200-52-2201	Vehicle Repair & Maintenance	214,212.84	242,263.70	264,711.85	190,000.00	258,260.81	278,000.00	275,000.00
101-3200-52-2202	Building Repair & Maintenance	44,804.17	58,702.67	68,256.02	50,000.00	21,612.01	25,000.00	50,000.00
101-3200-52-2203	Radio Maintenance	26,717.40	20,043.48	83.50	133,424.00	118,481.85	133,424.00	224,255.00
101-3200-52-2205	Other Repair & Maintenance	14,641.67	9,919.14	18,180.32	19,000.00	12,724.04	17,000.00	20,000.00
101-3200-52-2526	IT Services	.00	.00	.00	954,497.00	795,410.22	954,497.00	1,395,152.00
101-3200-52-3101	Gen Liability Claims/Contrib	95,000.04	95,000.04	95,000.04	218,886.00	182,405.00	218,886.00	128,063.00
101-3200-52-3107	Auto Liability Claims	36,999.96	36,999.96	36,999.96	.00	.00	.00	.00
101-3200-52-3851	Prisoner Expenses	25,166.00	62,803.30	74,853.80	50,000.00	128,052.00	150,000.00	157,000.00
101-3200-52-3999	Other Contractual Services	481,145.77	628,663.68	878,191.78	850,000.00	881,728.03	910,000.00	800,000.00
	Purchased/Contracted Services Totals	$938,687.85	$1,154,395.97	$1,443,049.53	$2,465,807.00	$2,398,673.96	$2,686,807.00	$3,049,470.00
Supplies								
101-3200-53-1101	General Office Supplies	30,087.44	32,304.76	32,413.80	33,000.00	33,609.05	35,000.00	37,000.00
101-3200-53-1103	Materials	111,298.76	108,848.98	98,699.93	150,000.00	131,447.14	165,000.00	215,000.00
101-3200-53-1200	Utilities/Energy	68,396.40	83,583.17	78,200.99	192,054.00	158,907.52	194,000.00	204,000.00
101-3200-53-1270	Energy - Gasoline	272,392.23	248,999.41	250,023.63	250,000.00	209,241.23	244,000.00	263,000.00
101-3200-53-1401	Dues, Publications, Subscript	2,006.90	5,307.57	2,672.99	6,000.00	3,691.21	4,000.00	6,000.00
101-3200-53-1601	Small Tools and Equipment	278,991.00	279,822.73	238,359.02	300,000.00	210,941.90	267,000.00	345,000.00
	Supplies Totals	$763,172.73	$758,866.62	$700,370.36	$931,054.00	$747,838.05	$909,000.00	$1,070,000.00
Capital Outlays								
101-3200-54-2100	Machinery and Equipment	69,743.99	12,880.99	24,517.96	115,000.00	98,845.60	100,000.00	50,000.00
101-3200-54-2200	Motor Vehicles	297,355.12	370,626.28	109,564.66	555,901.00	890,590.14	946,446.00	700,000.00
	Capital Outlays Totals	$367,099.11	$383,507.27	$134,082.62	$670,901.00	$989,435.74	$1,046,446.00	$750,000.00
Other Costs								
101-3200-57-1004	Narcotic Enforcement	6,000.00	7,500.00	7,500.00	3,000.00	9,500.00	9,500.00	8,000.00
101-3200-57-1005	L.E.A.D. Grant	1,676.77	779.73	10,444.85	10,000.00	757.80	1,000.00	10,000.00
101-3200-57-3005	Canine Acquisiton Expense	.00	.00	.00	.00	.00	.00	23,000.00
101-3200-57-3008	Federal Equitable Sharing Prog	.00	.00	472.84	.00	.00	.00	.00
101-3200-57-3016	Callaway Fdn Student Loan Reimb.	61,641.59	58,896.64	44,000.34	50,000.00	55,455.98	56,000.00	56,000.00
	Other Costs Totals	$69,318.36	$67,176.37	$62,418.03	$63,000.00	$65,713.78	$66,500.00	$97,000.00



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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Estimated Amount	2026 Projected
Fund **101 - General Fund**								
EXPENSE								
Department **3200 - Police Services**								
Debt Service								
101-3200-58-1201	Leases - Principal	414,027.18	.00	(6,428.11)	489,725.00	413,225.95	487,000.00	295,434.00
101-3200-58-1202	Leases - Interest	(4,102.86)	.00	.00	15,874.00	25,558.69	24,839.00	111,161.00
	Debt Service Totals	$409,924.32	$0.00	($6,428.11)	$505,599.00	$438,784.64	$511,839.00	$406,595.00
Department **3200 - Police Services** Totals		$13,244,732.49	$12,904,842.32	$13,907,348.26	$16,885,440.00	$15,492,025.83	$18,029,853.00	$18,685,626.00
Department **3285 - Community Service**								
Personnel Services & Employee Benefits								
101-3285-51-1100	Regular Salaries and Wages	48,986.27	52,501.65	58,378.65	59,689.00	55,999.26	66,690.00	68,355.00
101-3285-51-2200	FICA - City Share	3,747.46	4,016.35	4,465.98	4,566.00	4,283.93	5,102.00	5,229.00
101-3285-51-2700	Workers Comp Claims	5,900.04	5,900.04	5,900.04	4,245.00	3,537.50	4,245.00	.00
	Personnel Services & Employee Benefits Totals	$58,633.77	$62,418.04	$68,744.67	$68,500.00	$63,820.69	$76,037.00	$73,584.00
Purchased/Contracted Services								
101-3285-52-2201	Vehicle Repair & Maintenance	12,305.06	5,039.81	5,394.87	6,000.00	7,814.12	9,600.00	10,000.00
101-3285-52-2203	Radio Maintenance	.00	.00	.00	943.00	789.80	943.00	3,504.00
101-3285-52-2526	IT Services	.00	.00	.00	7,029.00	5,859.88	7,029.00	8,719.00
101-3285-52-3101	Gen Liability Claims/Contrib	.00	.00	.00	9,270.00	7,725.00	9,270.00	.00
101-3285-52-3107	Auto Liability Claims	3,500.04	3,500.04	3,500.04	.00	.00	.00	.00
101-3285-52-3999	Other Contractual Services	4,576.96	503.58	7,528.08	6,500.00	24,074.95	27,000.00	27,000.00
	Purchased/Contracted Services Totals	$20,382.06	$9,043.43	$16,422.99	$29,742.00	$46,263.75	$53,842.00	$49,223.00
Supplies								
101-3285-53-1101	General Office Supplies	112.07	205.16	91.12	100.00	119.98	150.00	200.00
101-3285-53-1103	Materials	157.11	398.23	33.22	100.00	.00	.00	.00
101-3285-53-1270	Energy - Gasoline	9,164.05	5,747.90	4,782.01	5,000.00	4,658.20	5,500.00	6,000.00
	Supplies Totals	$9,433.23	$6,351.29	$4,906.35	$5,200.00	$4,778.18	$5,650.00	$6,200.00
Department **3285 - Community Service** Totals		$88,449.06	$77,812.76	$90,074.01	$103,442.00	$114,862.62	$135,529.00	$129,007.00
Department **3300 - Traffic Control**								
Personnel Services & Employee Benefits								
101-3300-51-1100	Regular Salaries and Wages	87,939.08	100,103.52	47,014.72	103,465.00	42,111.26	59,085.00	108,555.00
101-3300-51-1101	Call Pay	614.88	744.36	147.54	150.00	.00	.00	150.00
101-3300-51-1300	Overtime Wages	3,566.87	2,000.20	.00	1,000.00	968.70	1,300.00	1,000.00
101-3300-51-2100	Group Insurance	25,999.96	26,000.04	26,000.04	26,000.00	21,666.70	26,000.00	20,499.00
101-3300-51-2200	FICA - City Share	6,369.05	6,906.21	3,149.20	7,992.00	3,004.69	4,619.00	8,381.00
101-3300-51-2400	Retirement	10,782.68	11,413.18	11,895.06	12,436.00	10,363.30	12,436.00	12,400.00
101-3300-51-2700	Workers Comp Claims	7,599.96	7,599.96	7,599.96	1,176.00	980.00	1,176.00	1,684.00
101-3300-51-2901	Uniforms	.00	.00	244.79	800.00	.00	.00	800.00
	Personnel Services & Employee Benefits Totals	$142,872.48	$154,767.47	$96,051.31	$153,019.00	$79,094.65	$104,616.00	$153,469.00

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Estimated Amount	2026 Projected
Fund **101 - General Fund**								
EXPENSE								
Department **3300 - Traffic Control**								
Purchased/Contracted Services								
101-3300-52-3101	Gen Liability Claims/Contrib	2,000.04	2,000.04	2,000.04	1,751.00	1,459.20	1,751.00	2,489.00
101-3300-52-3999	Other Contractual Services	6,573.08	6,567.10	27,802.08	25,000.00	63,736.68	100,000.00	25,000.00
	Purchased/Contracted Services Totals	$8,573.12	$8,567.14	$29,802.12	$26,751.00	$65,195.88	$101,751.00	$27,489.00
Supplies								
101-3300-53-1103	Materials	69,760.55	59,307.78	55,809.07	55,000.00	44,596.67	52,000.00	55,000.00
101-3300-53-1200	Utilities/Energy	814,104.23	859,302.50	848,147.06	950,000.00	764,841.52	825,000.00	875,000.00
101-3300-53-1601	Small Tools and Equipment	732.22	(7.57)	.00	40,000.00	.00	.00	40,000.00
	Supplies Totals	$884,597.00	$918,602.71	$903,956.13	$1,045,000.00	$809,438.19	$877,000.00	$970,000.00
	Department **3300 - Traffic Control** Totals	$1,036,042.60	$1,081,937.32	$1,029,809.56	$1,224,770.00	$953,728.72	$1,083,367.00	$1,150,958.00
Department **3500 - Fire Services**								
Personnel Services & Employee Benefits								
101-3500-51-1100	Regular Salaries and Wages	3,681,200.44	3,878,550.22	3,828,951.13	4,952,000.00	3,980,781.68	4,786,328.00	5,077,236.00
101-3500-51-1101	Call Pay	7,037.70	8,230.90	3,454.75	2,000.00	.00	.00	.00
101-3500-51-1300	Overtime Wages	45,725.36	74,988.27	47,774.25	45,000.00	53,782.49	62,690.00	64,255.00
101-3500-51-2100	Group Insurance	858,000.00	909,999.96	897,000.00	910,000.00	758,333.30	910,000.00	1,087,494.00
101-3500-51-2200	FICA - City Share	264,404.60	280,308.38	274,506.01	377,966.00	287,938.51	370,950.00	393,477.00
101-3500-51-2400	Retirement	498,989.93	497,034.73	467,236.79	593,635.00	508,906.58	593,635.00	579,820.00
101-3500-51-2700	Workers Comp Claims	50,000.04	50,000.04	50,000.04	83,505.00	69,587.50	83,505.00	75,971.00
101-3500-51-2901	Uniforms	121,437.35	64,097.46	202,323.63	155,337.00	113,583.20	127,150.00	155,550.00
101-3500-51-2902	Travel and Training	66,557.24	53,609.37	16,581.88	75,000.00	31,434.47	58,600.00	117,720.00
	Personnel Services & Employee Benefits Totals	$5,593,352.66	$5,816,819.33	$5,787,828.48	$7,194,443.00	$5,804,347.73	$6,992,858.00	$7,551,523.00
Purchased/Contracted Services								
101-3500-52-1202	Professional Services - Legal	.00	.00	.00	.00	3,680.00	3,680.00	.00
101-3500-52-2201	Vehicle Repair & Maintenance	113,090.21	81,967.79	124,250.67	110,000.00	123,924.72	142,450.00	110,000.00
101-3500-52-2202	Building Repair & Maintenance	98,415.06	54,984.52	94,216.13	77,300.00	59,742.15	70,450.00	77,000.00
101-3500-52-2203	Radio Maintenance	24,459.65	21,320.52	35,937.33	28,759.00	26,655.41	28,759.00	80,592.00
101-3500-52-2526	IT Services	.00	.00	.00	227,557.00	189,630.05	227,557.00	280,247.00
101-3500-52-3101	Gen Liability Claims/Contrib	19,500.00	19,500.00	19,500.00	124,327.00	103,605.80	124,327.00	112,300.00
101-3500-52-3107	Auto Liability Claims	19,299.96	19,299.96	19,299.96	.00	.00	.00	.00
101-3500-52-3901	Laundry and Linen Expense	.00	133.75	2,199.06	6,000.00	.00	.00	6,000.00
101-3500-52-3999	Other Contractual Services	28,848.96	23,967.68	21,229.99	28,000.00	11,910.39	13,800.00	25,000.00
	Purchased/Contracted Services Totals	$303,613.84	$221,174.22	$316,633.14	$601,943.00	$519,148.52	$611,023.00	$691,139.00
Supplies								
101-3500-53-1101	General Office Supplies	11,058.34	9,277.03	6,938.77	9,000.00	4,027.72	5,100.00	6,200.00
101-3500-53-1103	Materials	57,360.21	34,963.85	56,606.51	65,000.00	52,773.01	63,600.00	73,000.00
101-3500-53-1104	Prevention Material	6,022.95	4,503.75	6,071.92	8,000.00	3,183.50	7,300.00	10,000.00



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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Estimated Amount	2026 Projected
Fund **101 - General Fund**								
EXPENSE								
Department **3500 - Fire Services**								
Supplies								
101-3500-53-1200	Utilities/Energy	66,788.35	65,821.63	68,877.82	95,600.00	78,745.06	95,400.00	97,500.00
101-3500-53-1270	Energy - Gasoline	70,088.78	63,487.75	60,376.63	65,000.00	47,995.27	56,800.00	86,279.00
101-3500-53-1401	Dues, Publications, Subscript	6,949.06	6,033.63	4,733.55	6,500.00	3,759.40	6,450.00	6,853.00
101-3500-53-1601	Small Tools and Equipment	90,319.18	34,996.08	22,777.89	35,000.00	30,813.00	30,900.00	29,000.00
	Supplies Totals	$308,586.87	$219,083.72	$226,383.09	$284,100.00	$221,296.96	$265,550.00	$308,832.00
Capital Outlays								
101-3500-54-2100	Machinery and Equipment	38,609.00	29,535.28	276,080.08	140,517.00	136,827.92	140,517.00	87,251.00
101-3500-54-2200	Motor Vehicles	134,021.30	127,389.00	.00	.00	.00	.00	.00
	Capital Outlays Totals	$172,630.30	$156,924.28	$276,080.08	$140,517.00	$136,827.92	$140,517.00	$87,251.00
Debt Service								
101-3500-58-1201	Leases - Principal	78,531.17	.00	.00	78,531.00	78,531.17	78,531.00	78,531.00
101-3500-58-1202	Leases - Interest	(2,445.75)	.00	.00	18,275.00	10,462.38	14,073.00	10,509.00
	Debt Service Totals	$76,085.42	$0.00	$0.00	$96,806.00	$88,993.55	$92,604.00	$89,040.00
	Department **3500 - Fire Services** Totals	$6,454,269.09	$6,414,001.55	$6,606,924.79	$8,317,809.00	$6,770,614.68	$8,102,552.00	$8,727,785.00
Department **3900 - Animal Control**								
Personnel Services & Employee Benefits								
101-3900-51-1100	Regular Salaries and Wages	164,750.55	134,827.88	126,453.15	162,444.00	156,687.01	181,090.00	185,615.00
101-3900-51-1101	Call Pay	4,243.66	4,041.16	5,249.56	5,000.00	5,075.92	6,230.00	6,390.00
101-3900-51-1300	Overtime Wages	52,606.07	71,957.74	81,014.03	60,000.00	94,675.87	117,000.00	80,000.00
101-3900-51-2100	Group Insurance	52,000.04	51,999.96	51,999.96	52,000.00	43,333.30	52,000.00	39,489.00
101-3900-51-2200	FICA - City Share	15,798.28	15,300.44	15,518.40	17,399.00	18,625.33	23,280.00	20,808.00
101-3900-51-2400	Retirement	21,866.55	19,925.96	16,987.24	19,526.00	16,271.70	19,526.00	21,200.00
101-3900-51-2700	Workers Comp Claims	2,000.04	2,000.04	2,000.04	4,704.00	3,920.00	4,704.00	2,772.00
101-3900-51-2901	Uniforms	3,949.57	2,705.09	4,129.34	4,500.00	3,407.07	4,000.00	4,500.00
101-3900-51-2902	Travel and Training	1,193.85	945.00	.00	3,000.00	35.37	1,000.00	3,000.00
	Personnel Services & Employee Benefits Totals	$318,408.61	$303,703.27	$303,351.72	$328,573.00	$342,031.57	$408,830.00	$363,774.00
Purchased/Contracted Services								
101-3900-52-1217	Prof Servs-Vet Troup County	.00	.00	.00	.00	500.00	.00	.00
101-3900-52-2201	Vehicle Repair & Maintenance	2,997.48	5,649.55	9,266.63	5,000.00	6,978.34	7,200.00	6,000.00
101-3900-52-2202	Building Repair & Maintenance	49,994.23	25,922.67	75,734.38	70,000.00	45,014.14	65,000.00	70,000.00
101-3900-52-2203	Radio Maintenance	.00	.00	.00	1,414.00	1,179.94	1,414.00	5,256.00
101-3900-52-2207	Landfill Tipping Fees	988.26	831.17	584.65	900.00	1,000.99	1,000.00	1,000.00
101-3900-52-2526	IT Services	.00	.00	.00	21,086.00	17,570.11	21,086.00	26,156.00
101-3900-52-3101	Gen Liability Claims/Contrib	699.96	699.96	699.96	7,004.00	5,836.70	7,004.00	4,098.00
101-3900-52-3107	Auto Liability Claims	1,700.04	1,700.04	1,700.04	.00	.00	.00	.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Estimated Amount	2026 Projected
Fund **101 - General Fund**								
EXPENSE								
Department **3900 - Animal Control**								
Purchased/Contracted Services								
101-3900-52-3999	Other Contractual Services	178,251.66	211,718.35	272,725.64	150,000.00	271,240.10	320,000.00	275,000.00
	Purchased/Contracted Services Totals	$234,631.63	$246,521.74	$360,711.30	$255,404.00	$349,320.32	$422,704.00	$387,510.00
Supplies								
101-3900-53-1101	General Office Supplies	1,979.52	732.20	413.86	800.00	1,246.54	1,000.00	1,000.00
101-3900-53-1103	Materials	79,977.17	85,622.10	96,550.19	115,000.00	119,366.23	125,000.00	115,000.00
101-3900-53-1200	Utilities/Energy	33,641.17	35,949.24	36,514.15	42,500.00	37,347.08	42,000.00	42,500.00
101-3900-53-1270	Energy - Gasoline	8,348.62	7,825.60	7,823.09	7,000.00	9,217.30	11,000.00	11,000.00
101-3900-53-1601	Small Tools and Equipment	1,113.99	1,974.97	21,522.52	25,000.00	12,068.41	23,000.00	25,000.00
	Supplies Totals	$125,060.47	$132,104.11	$162,823.81	$190,300.00	$179,245.56	$202,000.00	$194,500.00
Capital Outlays								
101-3900-54-2200	Motor Vehicles	.00	.00	.00	.00	43,376.00	43,376.00	50,000.00
	Capital Outlays Totals	$0.00	$0.00	$0.00	$0.00	$43,376.00	$43,376.00	$50,000.00
	Department **3900 - Animal Control** Totals	$678,100.71	$682,329.12	$826,886.83	$774,277.00	$913,973.45	$1,076,910.00	$995,784.00
Department **4100 - Engineering and Supervision**								
Personnel Services & Employee Benefits								
101-4100-51-1100	Regular Salaries and Wages	103,686.40	105,456.00	111,079.20	113,856.00	98,755.66	116,390.00	119,300.00
101-4100-51-2100	Group Insurance	13,000.04	12,999.96	12,999.96	13,000.00	10,833.30	13,000.00	27,775.00
101-4100-51-2200	FICA - City Share	7,327.74	7,483.25	7,910.21	8,710.00	7,053.64	8,904.00	9,126.00
101-4100-51-2400	Retirement	12,577.18	12,026.29	11,507.30	13,686.00	11,405.00	13,686.00	13,625.00
101-4100-51-2700	Workers Comp Claims	699.96	699.96	699.96	588.00	490.00	588.00	33.00
101-4100-51-2902	Travel and Training	175.00	107.00	.00	500.00	.00	300.00	300.00
	Personnel Services & Employee Benefits Totals	$137,466.32	$138,772.46	$144,196.63	$150,340.00	$128,537.60	$152,868.00	$170,159.00
Purchased/Contracted Services								
101-4100-52-1203	Prof Services - Engineering	54,980.17	83,108.84	41,706.34	50,000.00	.00	.00	.00
101-4100-52-2201	Vehicle Repair & Maintenance	.00	153.78	324.12	500.00	369.99	400.00	500.00
101-4100-52-2526	IT Services	.00	.00	.00	7,029.00	5,859.88	6,200.00	8,719.00
101-4100-52-3101	Gen Liability Claims/Contrib	999.96	999.96	999.96	876.00	730.00	876.00	49.00
101-4100-52-3107	Auto Liability Claims	800.04	800.04	800.04	.00	.00	.00	.00
101-4100-52-3999	Other Contractual Services	1,736.65	1,408.20	1,709.89	1,800.00	1,265.58	1,630.00	1,800.00
	Purchased/Contracted Services Totals	$58,516.82	$86,470.82	$45,540.35	$60,205.00	$8,225.45	$9,106.00	$11,068.00
Supplies								
101-4100-53-1101	General Office Supplies	46.28	335.64	164.40	150.00	.00	.00	150.00
101-4100-53-1270	Energy - Gasoline	385.83	1,452.59	1,425.74	1,500.00	1,185.06	1,267.00	1,500.00
	Supplies Totals	$432.11	$1,788.23	$1,590.14	$1,650.00	$1,185.06	$1,267.00	$1,650.00
	Department **4100 - Engineering and Supervision** Totals	$196,415.25	$227,031.51	$191,327.12	$212,195.00	$137,948.11	$163,241.00	$182,877.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Estimated Amount	2026 Projected
Fund	**101 - General Fund**							
EXPENSE								
Department	**4200 - Streets and Drain**							
Cost Center	**4201 - Streets**							
Personnel Services & Employee Benefits								
101-4200-4201-51-1100	Regular Salaries and Wages	766,952.58	803,657.70	851,241.83	830,000.00	759,905.62	881,137.00	812,681.00
101-4200-4201-51-1101	Call Pay	5,966.26	5,082.30	4,346.16	6,000.00	4,704.36	6,285.00	6,000.00
101-4200-4201-51-1300	Overtime Wages	69,717.21	63,484.37	59,310.11	50,000.00	50,462.55	61,730.00	63,000.00
101-4200-4201-51-2100	Group Insurance	286,000.04	285,999.96	285,999.96	260,000.00	216,666.70	260,000.00	174,267.00
101-4200-4201-51-2200	FICA - City Share	58,462.82	61,134.54	65,569.85	68,000.00	58,659.91	72,610.00	67,449.00
101-4200-4201-51-2400	Retirement	108,285.80	111,651.30	100,308.76	99,766.00	83,138.30	99,766.00	92,810.00
101-4200-4201-51-2700	Workers Comp Claims	50,000.04	50,000.04	50,000.04	11,761.00	9,800.80	11,761.00	33,383.00
101-4200-4201-51-2901	Uniforms	3,122.05	4,420.20	4,008.36	5,000.00	10,188.55	10,188.00	5,000.00
101-4200-4201-51-2902	Travel and Training	3,335.00	120.00	333.71	500.00	5,040.48	4,741.00	3,000.00
	Personnel Services & Employee Benefits Totals	$1,351,841.80	$1,385,550.41	$1,421,118.78	$1,331,027.00	$1,198,567.27	$1,408,218.00	$1,257,590.00
Purchased/Contracted Services								
101-4200-4201-52-1203	Prof Services - Engineering	.00	.00	.00	.00	68,171.18	81,000.00	75,000.00
101-4200-4201-52-2201	Vehicle Repair & Maintenance	135,517.48	207,474.15	233,851.41	100,000.00	247,505.28	280,000.00	200,000.00
101-4200-4201-52-2202	Building Repair & Maintenance	14,998.10	21,234.84	6,497.00	12,000.00	3,811.00	4,500.00	25,000.00
101-4200-4201-52-2203	Radio Maintenance	.00	.00	.00	.00	.00	.00	12,264.00
101-4200-4201-52-2207	Landfill Tipping Fees	35,783.52	56,837.68	39,933.70	45,000.00	67,306.84	77,000.00	50,000.00
101-4200-4201-52-2328	Sidewalk Repairs	.00	104,296.91	216.30	.00	.00	.00	.00
101-4200-4201-52-2521	LMIG 2020 - Bell Line	.00	392,878.58	.00	.00	.00	.00	.00
101-4200-4201-52-2522	LMIG 2021	.00	410,239.94	.00	.00	.00	.00	.00
101-4200-4201-52-2523	LMIG 2022	.00	374,386.11	.00	.00	.00	.00	.00
101-4200-4201-52-2524	LMIG 2023	.00	51,320.00	330,279.15	.00	.00	.00	.00
101-4200-4201-52-2525	LMIG 2024	.00	.00	324,168.43	850,684.00	837,392.55	837,392.00	1,019,920.00
101-4200-4201-52-2526	IT Services	.00	.00	.00	14,058.00	11,940.23	14,058.00	148,215.00
101-4200-4201-52-3101	Gen Liability Claims/Contrib	6,000.00	6,000.00	6,000.00	17,511.00	14,592.50	17,511.00	49,347.00
101-4200-4201-52-3107	Auto Liability Claims	13,299.96	13,299.96	13,299.96	.00	.00	.00	.00
101-4200-4201-52-3999	Other Contractual Services	103,663.59	107,706.85	93,044.72	50,000.00	31,459.96	33,855.00	50,000.00
	Purchased/Contracted Services Totals	$309,262.65	$1,745,675.02	$1,047,290.67	$1,089,253.00	$1,282,179.54	$1,345,316.00	$1,629,746.00
Supplies								
101-4200-4201-53-1101	General Office Supplies	8.44	166.07	46.98	50.00	.00	.00	.00
101-4200-4201-53-1103	Materials	18,093.37	97,002.38	57,607.24	60,000.00	43,095.63	60,000.00	60,000.00
101-4200-4201-53-1200	Utilities/Energy	26,127.36	29,640.38	27,790.50	32,800.00	29,012.07	32,000.00	32,000.00
101-4200-4201-53-1270	Energy - Gasoline	73,921.11	80,758.60	68,048.40	65,000.00	58,683.36	65,000.00	65,000.00
101-4200-4201-53-1401	Dues, Publications, Subscript	.00	.00	453.19	130.00	.00	.00	.00
101-4200-4201-53-1601	Small Tools and Equipment	3,801.76	18,622.81	7,669.94	20,000.00	24,056.78	23,416.00	36,000.00
	Supplies Totals	$121,952.04	$226,190.24	$161,616.25	$177,980.00	$154,847.84	$180,416.00	$193,000.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Estimated Amount	2026 Projected
Fund **101 - General Fund**								
EXPENSE								
Department **4200 - Streets and Drain**								
Cost Center **4201 - Streets**								
Capital Outlays								
101-4200-4201-54-1439	Widening/Drainage	.00	555.00	.00	50,000.00	.00	.00	.00
101-4200-4201-54-2000	Heavy Equipment	37,465.00	118,672.00	107,566.25	.00	.00	.00	.00
101-4200-4201-54-2100	Machinery and Equipment	42,902.40	23,908.09	.00	781,832.00	315,148.56	496,503.00	285,328.00
101-4200-4201-54-2200	Motor Vehicles	.00	.00	.00	75,000.00	73,514.00	73,514.00	.00
101-4200-4201-54-2521	LMIG 2020 - Bell Line	18,900.00	31,500.00	.00	.00	.00	.00	.00
	Capital Outlays Totals	$99,267.40	$174,635.09	$107,566.25	$906,832.00	$388,662.56	$570,017.00	$285,328.00
Debt Service								
101-4200-4201-58-1201	Leases - Principal	.00	.00	.00	108,917.00	14,385.48	18,574.00	62,773.00
101-4200-4201-58-1202	Leases - Interest	.00	.00	.00	.00	9,013.00	11,510.00	36,737.00
	Debt Service Totals	$0.00	$0.00	$0.00	$108,917.00	$23,398.48	$30,084.00	$99,510.00
	Cost Center **4201 - Streets** Totals	$1,882,323.89	$3,532,050.76	$2,737,591.95	$3,614,009.00	$3,047,655.69	$3,534,051.00	$3,465,174.00
Cost Center **4202 - Street Cleaning**								
Personnel Services & Employee Benefits								
101-4200-4202-51-1100	Regular Salaries and Wages	47,610.95	50,700.57	53,830.00	55,068.00	46,933.60	55,755.00	57,145.00
101-4200-4202-51-1101	Call Pay	278.94	.00	.00	.00	.00	.00	.00
101-4200-4202-51-1300	Overtime Wages	690.57	1,326.82	930.00	500.00	315.00	500.00	500.00
101-4200-4202-51-2100	Group Insurance	13,000.04	12,999.96	12,999.96	13,000.00	10,833.30	13,000.00	10,278.00
101-4200-4202-51-2200	FICA - City Share	3,459.55	3,679.23	3,880.60	4,251.00	3,350.08	4,304.00	4,410.00
101-4200-4202-51-2400	Retirement	6,277.07	6,284.47	5,754.56	6,619.00	5,515.80	6,619.00	6,525.00
101-4200-4202-51-2700	Workers Comp Claims	999.96	999.96	999.96	588.00	490.00	588.00	842.00
	Personnel Services & Employee Benefits Totals	$72,317.08	$75,991.01	$78,395.08	$80,026.00	$67,437.78	$80,766.00	$79,700.00
Purchased/Contracted Services								
101-4200-4202-52-2201	Vehicle Repair & Maintenance	22,470.14	60,232.58	99,697.35	70,000.00	41,576.84	42,000.00	50,000.00
101-4200-4202-52-2207	Landfill Tipping Fees	.00	.00	1,599.50	.00	4,744.36	6,233.00	6,500.00
101-4200-4202-52-3101	Gen Liability Claims/Contrib	600.00	600.00	600.00	876.00	730.00	876.00	1,245.00
101-4200-4202-52-3999	Other Contractual Services	.00	.00	40.00	50.00	40.00	40.00	50.00
	Purchased/Contracted Services Totals	$23,070.14	$60,832.58	$101,936.85	$70,926.00	$47,091.20	$49,149.00	$57,795.00
Supplies								
101-4200-4202-53-1103	Materials	.00	35.47	.00	.00	.00	.00	.00
101-4200-4202-53-1270	Energy - Gasoline	18,688.40	13,195.43	16,003.05	15,000.00	10,712.42	12,533.00	15,000.00
	Supplies Totals	$18,688.40	$13,230.90	$16,003.05	$15,000.00	$10,712.42	$12,533.00	$15,000.00
Capital Outlays								
101-4200-4202-54-2100	Machinery and Equipment	235,162.00	.00	.00	.00	.00	.00	.00
	Capital Outlays Totals	$235,162.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Estimated Amount	2026 Projected
Fund **101 - General Fund**								
EXPENSE								
Department **4200 - Streets and Drain**								
Cost Center **4202 - Street Cleaning**								
Debt Service								
101-4200-4202-58-1201	Leases - Principal	.00	.00	.00	47,032.00	47,032.40	47,032.00	47,032.00
101-4200-4202-58-1202	Leases - Interest	1,530.32	.00	.00	7,817.00	4,329.95	6,032.00	4,383.00
	Debt Service Totals	$1,530.32	$0.00	$0.00	$54,849.00	$51,362.35	$53,064.00	$51,415.00
	Cost Center **4202 - Street Cleaning** Totals	$350,767.94	$150,054.49	$196,334.98	$220,801.00	$176,603.75	$195,512.00	$203,910.00
	Department **4200 - Streets and Drain** Totals	$2,233,091.83	$3,682,105.25	$2,933,926.93	$3,834,810.00	$3,224,259.44	$3,729,563.00	$3,669,084.00
Department **4500 - Sanitation**								
Cost Center **4522 - Trash and Refuse**								
Personnel Services & Employee Benefits								
101-4500-4522-51-1100	Regular Salaries and Wages	351,791.95	379,042.63	403,732.77	.00	.00	.00	.00
101-4500-4522-51-1300	Overtime Wages	42,815.41	38,485.25	52,910.41	.00	.00	.00	.00
101-4500-4522-51-1900	Accrued Payroll Expense	.00	1,412.56	1,506.52	.00	.00	.00	.00
101-4500-4522-51-2100	Group Insurance	117,000.00	117,000.00	117,000.00	.00	.00	.00	.00
101-4500-4522-51-2200	FICA - City Share	27,328.09	28,943.28	31,832.92	.00	.00	.00	.00
101-4500-4522-51-2400	Retirement	43,491.73	45,782.39	44,111.28	.00	.00	.00	.00
101-4500-4522-51-2700	Workers Comp Claims	13,899.96	13,899.96	13,899.96	.00	.00	.00	.00
101-4500-4522-51-2901	Uniforms	3,635.18	3,499.57	2,984.17	.00	.00	.00	.00
101-4500-4522-51-2902	Travel and Training	51.80	.00	.00	.00	.00	.00	.00
	Personnel Services & Employee Benefits Totals	$600,014.12	$628,065.64	$667,978.03	$0.00	$0.00	$0.00	$0.00
Purchased/Contracted Services								
101-4500-4522-52-2201	Vehicle Repair & Maintenance	155,991.92	112,268.28	109,599.94	.00	.00	.00	.00
101-4500-4522-52-2207	Landfill Tipping Fees	168,171.19	93,996.68	72,856.18	.00	.00	.00	.00
101-4500-4522-52-3101	Gen Liability Claims/Contrib	2,300.04	2,300.04	2,300.04	.00	.00	.00	.00
101-4500-4522-52-3107	Auto Liability Claims	16,299.96	16,299.96	16,299.96	.00	.00	.00	.00
101-4500-4522-52-3999	Other Contractual Services	1,896.55	901.55	6,008.98	.00	.00	.00	.00
	Purchased/Contracted Services Totals	$344,659.66	$225,766.51	$207,065.10	$0.00	$0.00	$0.00	$0.00
Supplies								
101-4500-4522-53-1103	Materials	7,011.65	9,303.49	6,853.87	.00	.00	.00	.00
101-4500-4522-53-1270	Energy - Gasoline	58,691.30	58,803.60	55,047.02	.00	.00	.00	.00
101-4500-4522-53-1601	Small Tools and Equipment	333.90	.00	.00	.00	.00	.00	.00
	Supplies Totals	$66,036.85	$68,107.09	$61,900.89	$0.00	$0.00	$0.00	$0.00
Capital Outlays								
101-4500-4522-54-2100	Machinery and Equipment	193,912.00	.00	243,105.00	.00	.00	.00	.00
	Capital Outlays Totals	$193,912.00	$0.00	$243,105.00	$0.00	$0.00	$0.00	$0.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Estimated Amount	2026 Projected
Fund **101 - General Fund**								
EXPENSE								
Department **4500 - Sanitation**								
Cost Center **4522 - Trash and Refuse**								
Debt Service								
101-4500-4522-58-1202	Leases - Interest	543.04	.00	.00	.00	.00	.00	.00
	Debt Service Totals	$543.04	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Cost Center **4522 - Trash and Refuse** Totals	$1,205,165.67	$921,939.24	$1,180,049.02	$0.00	$0.00	$0.00	$0.00
Cost Center **4550 - Recycling Center**								
Personnel Services & Employee Benefits								
101-4500-4550-51-1100	Regular Salaries and Wages	42,185.42	44,703.63	47,515.56	.00	.00	.00	.00
101-4500-4550-51-1300	Overtime Wages	3,833.31	6,599.47	4,136.05	.00	.00	.00	.00
101-4500-4550-51-1900	Accrued Payroll Expense	.00	172.67	179.79	.00	.00	.00	.00
101-4500-4550-51-2100	Group Insurance	13,000.04	12,999.96	12,999.96	.00	.00	.00	.00
101-4500-4550-51-2200	FICA - City Share	2,956.18	3,484.83	3,589.41	.00	.00	.00	.00
101-4500-4550-51-2400	Retirement	5,642.30	5,199.63	4,880.28	.00	.00	.00	.00
101-4500-4550-51-2700	Workers Comp Claims	2,499.96	2,499.96	2,499.96	.00	.00	.00	.00
	Personnel Services & Employee Benefits Totals	$70,117.21	$75,660.15	$75,801.01	$0.00	$0.00	$0.00	$0.00
Purchased/Contracted Services								
101-4500-4550-52-2201	Vehicle Repair & Maintenance	2,945.68	5,351.71	2,691.12	.00	.00	.00	.00
101-4500-4550-52-2202	Building Repair & Maintenance	1,714.87	88.99	350.00	.00	.00	.00	.00
	Purchased/Contracted Services Totals	$4,660.55	$5,440.70	$3,041.12	$0.00	$0.00	$0.00	$0.00
Supplies								
101-4500-4550-53-1101	General Office Supplies	142.75	139.15	377.85	.00	.00	.00	.00
101-4500-4550-53-1103	Materials	2,429.60	6,275.71	4,285.50	.00	.00	.00	.00
101-4500-4550-53-1270	Energy - Gasoline	1,298.00	1,822.85	1,605.29	.00	.00	.00	.00
	Supplies Totals	$3,870.35	$8,237.71	$6,268.64	$0.00	$0.00	$0.00	$0.00
	Cost Center **4550 - Recycling Center** Totals	$78,648.11	$89,338.56	$85,110.77	$0.00	$0.00	$0.00	$0.00
Cost Center **4560 - Curbside Recycling**								
Personnel Services & Employee Benefits								
101-4500-4560-51-1100	Regular Salaries and Wages	71,187.16	.00	.00	.00	.00	.00	.00
101-4500-4560-51-1300	Overtime Wages	2,911.91	.00	.00	.00	.00	.00	.00
101-4500-4560-51-2100	Group Insurance	25,999.96	.00	.00	.00	.00	.00	.00
101-4500-4560-51-2200	FICA - City Share	5,369.45	.00	.00	.00	.00	.00	.00
101-4500-4560-51-2400	Retirement	9,894.21	1,112.81	.00	.00	.00	.00	.00
101-4500-4560-51-2700	Workers Comp Claims	2,499.96	.00	.00	.00	.00	.00	.00
	Personnel Services & Employee Benefits Totals	$117,862.65	$1,112.81	$0.00	$0.00	$0.00	$0.00	$0.00

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Fund **101 - General Fund**								
EXPENSE								
Department **4500 - Sanitation**								
Cost Center **4560 - Curbside Recycling**								
Purchased/Contracted Services								
101-4500-4560-52-2201	Vehicle Repair & Maintenance	24,448.29	.00	.00	.00	.00	.00	.00
101-4500-4560-52-3101	Gen Liability Claims/Contrib	2,499.96	.00	.00	.00	.00	.00	.00
101-4500-4560-52-3107	Auto Liability Claims	1,500.00	.00	.00	.00	.00	.00	.00
101-4500-4560-52-3999	Other Contractual Services	742.10	.00	115.00	.00	.00	.00	.00
	Purchased/Contracted Services Totals	$29,190.35	$0.00	$115.00	$0.00	$0.00	$0.00	$0.00
Supplies								
101-4500-4560-53-1270	Energy - Gasoline	17,390.92	.00	.00	.00	.00	.00	.00
	Supplies Totals	$17,390.92	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Cost Center **4560 - Curbside Recycling** Totals	$164,443.92	$1,112.81	$115.00	$0.00	$0.00	$0.00	$0.00
	Department **4500 - Sanitation** Totals	$1,448,257.70	$1,012,390.61	$1,265,274.79	$0.00	$0.00	$0.00	$0.00
Department **4800 - Telecommunications and Information Technology**								
Cost Center **4803 - Telecommunications Administration**								
Personnel Services & Employee Benefits								
101-4800-4803-51-1100	Regular Salaries and Wages	183,182.40	189,099.20	192,936.00	.00	.00	.00	.00
101-4800-4803-51-1900	Accrued Payroll Expense	.00	649.52	.00	.00	.00	.00	.00
101-4800-4803-51-2100	Group Insurance	13,000.04	12,999.96	12,999.96	.00	.00	.00	.00
101-4800-4803-51-2200	FICA - City Share	11,813.08	11,969.45	12,776.82	.00	.00	.00	.00
101-4800-4803-51-2400	Retirement	23,164.53	21,757.66	20,421.98	.00	.00	.00	.00
101-4800-4803-51-2700	Workers Comp Claims	300.00	300.00	300.00	.00	.00	.00	.00
	Personnel Services & Employee Benefits Totals	$231,460.05	$236,775.79	$239,434.76	$0.00	$0.00	$0.00	$0.00
Purchased/Contracted Services								
101-4800-4803-52-2203	Radio Maintenance	79,592.16	5,387.84	(3,427.56)	.00	.00	.00	.00
101-4800-4803-52-3999	Other Contractual Services	.00	12,550.05	.00	.00	.00	.00	.00
	Purchased/Contracted Services Totals	$79,592.16	$17,937.89	($3,427.56)	$0.00	$0.00	$0.00	$0.00
Capital Outlays								
101-4800-4803-54-2104	Motorola Radio System	.00	.00	(.01)	.00	.00	.00	.00
	Capital Outlays Totals	$0.00	$0.00	($0.01)	$0.00	$0.00	$0.00	$0.00
	Cost Center **4803 - Telecommunications Administration** Totals	$311,052.21	$254,713.68	$236,007.19	$0.00	$0.00	$0.00	$0.00
Cost Center **4804 - Marketing/Communications/LGTV**								
Personnel Services & Employee Benefits								
101-4800-4804-51-1100	Regular Salaries and Wages	140,016.00	150,253.58	191,570.15	314,944.00	281,002.02	333,340.00	341,675.00
101-4800-4804-51-1300	Overtime Wages	.00	.00	4,255.08	5,000.00	3,466.02	4,275.00	4,380.00
101-4800-4804-51-2100	Group Insurance	39,000.00	26,000.04	39,000.00	52,000.00	43,333.30	52,000.00	78,218.00

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Fund **101 - General Fund**								
EXPENSE								
Department **4800 - Telecommunications and Information Technology**								
Cost Center **4804 - Marketing/Communications/LGTV**								
Personnel Services & Employee Benefits								
101-4800-4804-51-2200	FICA - City Share	9,583.74	10,306.08	13,641.87	24,476.00	20,154.99	25,828.00	26,473.00
101-4800-4804-51-2400	Retirement	24,887.38	17,532.41	21,753.47	37,856.00	31,546.70	37,856.00	39,020.00
101-4800-4804-51-2700	Workers Comp Claims	600.00	600.00	600.00	2,352.00	1,960.00	2,352.00	134.00
101-4800-4804-51-2902	Travel and Training	1,766.31	3,420.20	7,456.88	25,000.00	23,742.68	25,000.00	10,000.00
Personnel Services & Employee Benefits Totals		$215,853.43	$208,112.31	$278,277.45	$461,628.00	$405,205.71	$480,651.00	$499,900.00
Purchased/Contracted Services								
101-4800-4804-52-2201	Vehicle Repair & Maintenance	1,001.50	1,249.90	1,657.97	2,000.00	328.20	500.00	500.00
101-4800-4804-52-2209	Maintenance Service Fees	1,657.76	2,536.23	.00	.00	.00	.00	.00
101-4800-4804-52-2526	IT Services	.00	.00	.00	49,202.00	41,000.08	49,202.00	69,748.00
101-4800-4804-52-3101	Gen Liability Claims/Contrib	.00	.00	.00	3,502.00	2,918.30	3,502.00	198.00
101-4800-4804-52-3852	Marketing & Sales Expense	.00	19,934.40	33,687.91	30,000.00	31,116.23	32,000.00	25,000.00
101-4800-4804-52-3999	Other Contractual Services	2,621.75	52,996.79	48,312.90	30,000.00	12,875.03	13,500.00	5,000.00
Purchased/Contracted Services Totals		$5,281.01	$76,717.32	$83,658.78	$114,704.00	$88,237.84	$98,704.00	$100,446.00
Supplies								
101-4800-4804-53-1101	General Office Supplies	2,178.65	1,874.08	353.76	1,000.00	399.98	500.00	500.00
101-4800-4804-53-1103	Materials	1,864.11	7,173.57	2,583.85	2,500.00	449.36	1,500.00	1,500.00
101-4800-4804-53-1270	Energy - Gasoline	898.49	633.18	507.77	500.00	248.35	500.00	500.00
101-4800-4804-53-1401	Dues, Publications, Subscript	.00	.00	825.78	3,000.00	11,822.50	13,000.00	3,000.00
Supplies Totals		$4,941.25	$9,680.83	$4,271.16	$7,000.00	$12,920.19	$15,500.00	$5,500.00
Capital Outlays								
101-4800-4804-54-2100	Machinery and Equipment	.00	.00	.00	10,000.00	.00	.00	.00
Capital Outlays Totals		$0.00	$0.00	$0.00	$10,000.00	$0.00	$0.00	$0.00
Cost Center **4804 - Marketing/Communications/LGTV** Totals		$226,075.69	$294,510.46	$366,207.39	$593,332.00	$506,363.74	$594,855.00	$605,846.00
Department **4800 - Telecommunications and Information Technology** Totals		$537,127.90	$549,224.14	$602,214.58	$593,332.00	$506,363.74	$594,855.00	$605,846.00
Department **4950 - Parks and Cemeteries**								
Cost Center **4951 - Cemeteries**								
Purchased/Contracted Services								
101-4950-4951-52-3999	Other Contractual Services	.00	.00	350.00	.00	2,150.00	2,500.00	2,500.00
Purchased/Contracted Services Totals		$0.00	$0.00	$350.00	$0.00	$2,150.00	$2,500.00	$2,500.00
Cost Center **4951 - Cemeteries** Totals		$0.00	$0.00	$350.00	$0.00	$2,150.00	$2,500.00	$2,500.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Estimated Amount	2026 Projected
Fund	**101 - General Fund**							
EXPENSE								
Department	**4950 - Parks and Cemeteries**							
Cost Center	**4952 - Landscape Maintenance**							
Personnel Services & Employee Benefits								
101-4950-4952-51-1100	Regular Salaries and Wages	726,317.33	914,848.49	1,009,681.91	1,094,065.00	940,986.39	1,083,830.00	1,032,040.00
101-4950-4952-51-1101	Call Pay	4,071.56	3,959.34	6,873.14	6,000.00	6,516.60	7,145.00	7,320.00
101-4950-4952-51-1300	Overtime Wages	48,849.07	69,106.11	74,438.23	60,000.00	79,106.57	94,490.00	96,850.00
101-4950-4952-51-2100	Group Insurance	298,999.96	299,000.04	299,000.04	299,000.00	249,166.70	299,000.00	274,407.00
101-4950-4952-51-2200	FICA - City Share	54,382.04	69,708.10	77,082.38	88,745.00	72,591.38	90,688.00	86,920.00
101-4950-4952-51-2400	Retirement	106,666.18	111,915.21	112,129.68	131,507.00	109,589.20	131,507.00	117,860.00
101-4950-4952-51-2700	Workers Comp Claims	6,999.96	6,999.96	6,999.96	13,525.00	11,270.80	13,525.00	44,071.00
101-4950-4952-51-2901	Uniforms	6,251.33	8,121.68	2,144.12	6,000.00	6,705.11	6,585.00	6,000.00
101-4950-4952-51-2902	Travel and Training	4,364.94	1,543.47	1,263.95	3,000.00	1,200.00	1,500.00	3,000.00
	Personnel Services & Employee Benefits Totals	$1,256,902.37	$1,485,202.40	$1,589,613.41	$1,701,842.00	$1,477,132.75	$1,728,270.00	$1,668,468.00
Purchased/Contracted Services								
101-4950-4952-52-2201	Vehicle Repair & Maintenance	183,274.66	162,859.79	119,862.23	100,000.00	124,373.96	129,000.00	100,000.00
101-4950-4952-52-2203	Radio Maintenance	.00	.00	.00	.00	.00	.00	12,264.00
101-4950-4952-52-2205	Other Repair & Maintenance	83,709.68	118,912.26	98,817.24	100,000.00	163,102.20	168,000.00	100,000.00
101-4950-4952-52-2207	Landfill Tipping Fees	6,204.94	7,459.08	1,817.66	2,000.00	2,445.41	2,000.00	2,000.00
101-4950-4952-52-2526	IT Services	.00	.00	.00	28,115.00	23,429.98	28,115.00	34,874.00
101-4950-4952-52-3101	Gen Liability Claims/Contrib	2,000.04	2,000.04	2,000.04	20,138.00	16,781.70	20,138.00	65,146.00
101-4950-4952-52-3107	Auto Liability Claims	3,800.04	3,800.04	3,800.04	.00	.00	.00	.00
101-4950-4952-52-3108	Insurance - Other	800.04	800.04	800.04	800.00	666.70	800.00	800.00
101-4950-4952-52-3999	Other Contractual Services	188,985.23	233,849.93	268,172.63	160,000.00	177,229.30	228,000.00	225,000.00
	Purchased/Contracted Services Totals	$468,774.63	$529,681.18	$495,269.88	$411,053.00	$508,029.25	$576,053.00	$540,084.00
Supplies								
101-4950-4952-53-1101	General Office Supplies	152.00	413.04	3,147.09	50.00	37.00	50.00	50.00
101-4950-4952-53-1103	Materials	190,177.31	213,990.37	246,015.77	230,000.00	204,530.14	210,000.00	230,000.00
101-4950-4952-53-1200	Utilities/Energy	132,271.19	158,748.60	162,245.22	160,000.00	146,080.44	161,000.00	160,000.00
101-4950-4952-53-1270	Energy - Gasoline	53,201.24	54,803.83	47,897.18	50,000.00	35,269.60	43,000.00	50,000.00
101-4950-4952-53-1601	Small Tools and Equipment	(2,907.98)	24,626.99	16,709.88	20,000.00	1,680.97	1,000.00	42,000.00
	Supplies Totals	$372,893.76	$452,582.83	$476,015.14	$460,050.00	$387,598.15	$415,050.00	$482,050.00
Capital Outlays								
101-4950-4952-54-1314	Construction	.00	.00	586,808.06	.00	34,258.00	34,258.00	.00
101-4950-4952-54-2100	Machinery and Equipment	100,470.48	.00	140,129.00	30,000.00	.00	28,000.00	.00
101-4950-4952-54-2200	Motor Vehicles	170,145.40	54,789.00	.00	.00	.00	.00	74,000.00
	Capital Outlays Totals	$270,615.88	$54,789.00	$726,937.06	$30,000.00	$34,258.00	$62,258.00	$74,000.00
Debt Service								
101-4950-4952-58-1201	Leases - Principal	.00	.00	.00	44,987.00	44,986.88	44,987.00	44,987.00

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Fund **101 - General Fund**								
EXPENSE								
Department **4950 - Parks and Cemeteries**								
Cost Center **4952 - Landscape Maintenance**								
Debt Service								
101-4950-4952-58-1202	Leases - Interest	1,107.23	.00	.00	8,206.00	4,592.69	6,328.00	4,637.00
	Debt Service Totals	$1,107.23	$0.00	$0.00	$53,193.00	$49,579.57	$51,315.00	$49,624.00
Cost Center **4952 - Landscape Maintenance** Totals		$2,370,293.87	$2,522,255.41	$3,287,835.49	$2,656,138.00	$2,456,597.72	$2,832,946.00	$2,814,226.00
Cost Center **4954 - Sweetland Ampitheater**								
Purchased/Contracted Services								
101-4950-4954-52-3999	Other Contractual Services	8,291.38	7,574.38	170.91	.00	.00	.00	.00
	Purchased/Contracted Services Totals	$8,291.38	$7,574.38	$170.91	$0.00	$0.00	$0.00	$0.00
Cost Center **4954 - Sweetland Ampitheater** Totals		$8,291.38	$7,574.38	$170.91	$0.00	$0.00	$0.00	$0.00
Department **4950 - Parks and Cemeteries** Totals		$2,378,585.25	$2,529,829.79	$3,288,356.40	$2,656,138.00	$2,458,747.72	$2,835,446.00	$2,816,726.00
Department **6100 - Community Development**								
Personnel Services & Employee Benefits								
101-6100-51-1100	Regular Salaries and Wages	321,809.14	327,047.75	342,789.83	345,854.00	293,659.51	354,360.00	369,930.00
101-6100-51-1300	Overtime Wages	.00	.00	.00	.00	70.44	70.00	.00
101-6100-51-2100	Group Insurance	52,000.04	51,999.96	51,999.96	52,000.00	43,333.30	52,000.00	40,339.00
101-6100-51-2200	FICA - City Share	23,571.33	23,934.24	25,159.84	26,458.00	21,636.36	27,109.00	28,300.00
101-6100-51-2400	Retirement	43,141.72	38,554.92	36,967.29	41,572.00	34,643.30	40,470.00	42,250.00
101-6100-51-2700	Workers Comp Claims	2,000.04	2,000.04	2,000.04	1,176.00	980.00	1,176.00	134.00
101-6100-51-2902	Travel and Training	4,506.42	6,959.40	6,877.54	10,000.00	7,533.34	8,000.00	10,000.00
	Personnel Services & Employee Benefits Totals	$447,028.69	$450,496.31	$465,794.50	$477,060.00	$401,856.25	$483,185.00	$490,953.00
Purchased/Contracted Services								
101-6100-52-2201	Vehicle Repair & Maintenance	920.93	101.18	1,330.04	1,000.00	217.58	500.00	1,000.00
101-6100-52-2203	Radio Maintenance	.00	.00	.00	.00	.00	.00	8,760.00
101-6100-52-2526	IT Services	.00	.00	.00	113,259.00	94,380.15	113,259.00	146,467.00
101-6100-52-3101	Gen Liability Claims/Contrib	2,499.96	2,499.96	2,499.96	1,751.00	1,459.20	1,751.00	198.00
101-6100-52-3107	Auto Liability Claims	2,499.96	2,499.96	2,499.96	.00	.00	.00	.00
101-6100-52-3999	Other Contractual Services	42,343.04	36,929.59	211,716.19	975,000.00	1,065,433.83	1,352,214.00	1,025,000.00
	Purchased/Contracted Services Totals	$48,263.89	$42,030.69	$218,046.15	$1,091,010.00	$1,161,490.76	$1,467,724.00	$1,181,425.00
Supplies								
101-6100-53-1101	General Office Supplies	6,459.26	3,496.55	2,942.61	6,000.00	3,090.32	5,000.00	4,500.00
101-6100-53-1103	Materials	201.36	325.20	954.44	.00	44.80	.00	.00
101-6100-53-1200	Utilities/Energy	2,193.86	1,319.91	1,178.41	900.00	943.47	900.00	.00
101-6100-53-1270	Energy - Gasoline	201.76	159.45	417.35	350.00	308.80	300.00	350.00
101-6100-53-1401	Dues, Publications, Subscript	479.00	219.00	.00	.00	125.00	.00	.00

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Fund **101 - General Fund**								
EXPENSE								
Department **6100 - Community Development**								
Supplies								
101-6100-53-1601	Small Tools and Equipment	293.26	.00	7,005.98	.00	.00	.00	.00
	Supplies Totals	$9,828.50	$5,520.11	$12,498.79	$7,250.00	$4,512.39	$6,200.00	$4,850.00
Department **6100 - Community Development** Totals		$505,121.08	$498,047.11	$696,339.44	$1,575,320.00	$1,567,859.40	$1,957,109.00	$1,677,228.00
Department **6101 - City-DAL Marketing Project**								
Personnel Services & Employee Benefits								
101-6101-51-1100	Regular Salaries and Wages	76,632.00	32,132.28	.00	.00	.00	.00	.00
101-6101-51-2100	Group Insurance	13,000.04	4,333.32	.00	.00	.00	.00	.00
101-6101-51-2200	FICA - City Share	5,623.14	2,373.82	.00	.00	.00	.00	.00
101-6101-51-2400	Retirement	9,191.74	3,407.44	.00	.00	.00	.00	.00
101-6101-51-2700	Workers Comp Claims	200.04	66.68	.00	.00	.00	.00	.00
101-6101-51-2902	Travel and Training	108.92	.00	.00	.00	.00	.00	.00
	Personnel Services & Employee Benefits Totals	$104,755.88	$42,313.54	$0.00	$0.00	$0.00	$0.00	$0.00
Purchased/Contracted Services								
101-6101-52-2201	Vehicle Repair & Maintenance	264.41	1,222.67	.00	.00	.00	.00	.00
101-6101-52-3999	Other Contractual Services	3,516.54	251.48	.00	.00	.00	.00	.00
	Purchased/Contracted Services Totals	$3,780.95	$1,474.15	$0.00	$0.00	$0.00	$0.00	$0.00
Supplies								
101-6101-53-1101	General Office Supplies	1,896.38	303.72	.72	.00	.39	.00	.00
101-6101-53-1270	Energy - Gasoline	125.15	193.28	.00	.00	.00	.00	.00
	Supplies Totals	$2,021.53	$497.00	$0.72	$0.00	$0.39	$0.00	$0.00
Department **6101 - City-DAL Marketing Project** Totals		$110,558.36	$44,284.69	$0.72	$0.00	$0.39	$0.00	$0.00
Department **6103 - DAL - President**								
Personnel Services & Employee Benefits								
101-6103-51-1100	Regular Salaries and Wages	145,582.40	56,844.88	.00	.00	.00	.00	.00
101-6103-51-2100	Group Insurance	13,000.04	4,333.32	.00	.00	.00	.00	.00
101-6103-51-2200	FICA - City Share	10,818.29	4,239.85	.00	.00	.00	.00	.00
101-6103-51-2400	Retirement	18,927.72	6,017.06	.00	.00	.00	.00	.00
	Personnel Services & Employee Benefits Totals	$188,328.45	$71,435.11	$0.00	$0.00	$0.00	$0.00	$0.00
Purchased/Contracted Services								
101-6103-52-3999	Other Contractual Services	30.14	.00	.00	.00	.00	.00	.00
	Purchased/Contracted Services Totals	$30.14	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Department **6103 - DAL - President** Totals		$188,358.59	$71,435.11	$0.00	$0.00	$0.00	$0.00	$0.00

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Fund **101 - General Fund**								
EXPENSE								
Department **6900 - Appropriation to Agencies**								
Other Costs								
101-6900-57-1001	First Tee Program	.00	.00	.00	.00	.00	.00	200,000.00
101-6900-57-1007	Harmony House	25,000.00	12,500.00	12,500.00	12,500.00	12,500.00	12,500.00	12,500.00
101-6900-57-1008	Upper Chattahoochee River Keeper	15,500.00	7,750.00	10,000.00	10,000.00	10,000.00	10,000.00	.00
101-6900-57-2001	LaGrange Personal Aid Assoc	25,000.00	12,500.00	12,500.00	12,500.00	12,500.00	12,500.00	.00
101-6900-57-2003	LaGrange Art Museum	25,000.00	11,458.33	12,500.00	10,000.00	10,000.00	10,000.00	.00
101-6900-57-2005	LaGrange Symphony Orchestra	15,000.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	.00
101-6900-57-2006	Women of the Church	3,048.76	2,558.55	3,159.56	2,700.00	60,842.77	60,616.00	.00
101-6900-57-2008	Memorial Library	25,000.00	1,212,500.00	.00	.00	.00	.00	.00
101-6900-57-2013	Appropriation to D A S H	100,000.00	.00	750,000.00	.00	.00	.00	.00
101-6900-57-2016	West GA Star	.00	12,500.00	12,500.00	12,500.00	12,500.00	12,500.00	.00
101-6900-57-2019	GrandParents/SR Companion	14,000.00	7,000.00	8,000.00	8,000.00	8,000.00	8,000.00	.00
101-6900-57-2022	Boys and Girls Club	25,000.00	.00	.00	.00	.00	.00	.00
101-6900-57-2023	Lafayette Society Performing Art	15,000.00	8,541.67	12,500.00	10,000.00	10,000.00	10,000.00	.00
101-6900-57-2027	Red Cross	12,660.00	6,330.00	12,500.00	12,500.00	12,500.00	12,500.00	.00
101-6900-57-2029	Troup Cty Ctr - Strategic Plan	.00	.00	.00	30,000.00	30,000.00	30,000.00	30,000.00
101-6900-57-2031	Troup Cares	20,000.00	10,000.00	7,500.00	7,500.00	7,500.00	7,500.00	.00
101-6900-57-2040	Joy Inside Tears Inc	.00	.00	.00	4,500.00	4,500.00	4,500.00	.00
101-6900-57-2042	Fellowship Deliverance Ministry	.00	.00	.00	5,000.00	5,000.00	5,000.00	.00
101-6900-57-2044	Communities in Schools of GA	25,000.00	12,500.00	25,000.00	12,500.00	12,500.00	12,500.00	.00
101-6900-57-2045	LaGrange/Troup Homeless Coalition	14,583.31	.00	.00	30,000.00	30,000.00	30,000.00	.00
101-6900-57-2048	Black Women in Action	12,000.00	.00	.00	5,000.00	5,000.00	5,000.00	.00
101-6900-57-2052	Discovering Soldiers Potential	.00	.00	.00	12,500.00	12,500.00	12,500.00	.00
101-6900-57-2056	Clockwork Youth Academy	.00	.00	.00	12,500.00	12,500.00	12,500.00	.00
101-6900-57-2059	Salvation Army	20,000.00	10,000.00	12,500.00	12,500.00	12,500.00	12,500.00	.00
101-6900-57-2060	Non-Profit Training	60,000.00	.00	.00	.00	.00	.00	.00
101-6900-57-2062	Greater Achvmt Youth Empowerment Academy Inc	14,583.30	.00	25,000.00	.00	.00	.00	.00
101-6900-57-2064	Tribe Ujama	.00	.00	25,000.00	.00	.00	.00	.00
101-6900-57-2162	Saving Our Sons	.00	9,783.15	24,400.00	12,500.00	12,500.00	12,500.00	.00
	Other Costs Totals	$466,375.37	$1,343,421.70	$973,059.56	$242,700.00	$300,842.77	$300,616.00	$242,500.00
Department **6900 - Appropriation to Agencies** Totals		$466,375.37	$1,343,421.70	$973,059.56	$242,700.00	$300,842.77	$300,616.00	$242,500.00

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Fund **101 - General Fund**								
EXPENSE								
Department **8300 - Notes Payable**								
Cost Center **9324 - Great Wolf Conference Ctr**								
Debt Service								
101-8300-9324-58-1118	Bond Principal	385,000.00	.00	.00	.00	.00	.00	.00
101-8300-9324-58-2401	Bond Interest	599,981.30	.00	.00	.00	.00	.00	.00
	Debt Service Totals	$984,981.30	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Cost Center **9324 - Great Wolf Conference Ctr** Totals		$984,981.30	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Department **8300 - Notes Payable** Totals		$984,981.30	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Department **9100 - Transfers**								
Interfund/Interdepartmental Charges								
101-9100-55-1104	Bank Service Fees	557.47	625.09	972.51	1,000.00	705.18	1,000.00	1,000.00
101-9100-55-1105	Bank Merchant Fees	24,611.83	16,292.94	18,645.93	20,000.00	4,545.09	5,454.00	6,000.00
	Interfund/Interdepartmental Charges Totals	$25,169.30	$16,918.03	$19,618.44	$21,000.00	$5,250.27	$6,454.00	$7,000.00
Other Financing Uses								
101-9100-61-1025	Transfer out - Sweetland Fund	.00	.00	95,000.00	160,000.00	133,333.31	160,000.00	.00
	Other Financing Uses Totals	$0.00	$0.00	$95,000.00	$160,000.00	$133,333.31	$160,000.00	$0.00
Department **9100 - Transfers** Totals		$25,169.30	$16,918.03	$114,618.44	$181,000.00	$138,583.58	$166,454.00	$7,000.00
Department **9200 - Contributions to Other Funds**								
Other Financing Uses								
101-9200-61-1026	Transfer out Hotel/Motel	.00	3,478,269.55	1,299,827.08	.00	10,611.39	10,611.00	.00
	Other Financing Uses Totals	$0.00	$3,478,269.55	$1,299,827.08	$0.00	$10,611.39	$10,611.00	$0.00
Department **9200 - Contributions to Other Funds** Totals		$0.00	$3,478,269.55	$1,299,827.08	$0.00	$10,611.39	$10,611.00	$0.00
Department **9300 - Other Agencies/Projects**								
Other Costs								
101-9300-57-3012	TAD #5 - Mall	30,000.00	.00	60,000.00	30,000.00	60,000.00	60,000.00	60,000.00
	Other Costs Totals	$30,000.00	$0.00	$60,000.00	$30,000.00	$60,000.00	$60,000.00	$60,000.00
Department **9300 - Other Agencies/Projects** Totals		$30,000.00	$0.00	$60,000.00	$30,000.00	$60,000.00	$60,000.00	$60,000.00
EXPENSE TOTALS		$36,360,348.92	$38,558,006.18	$38,295,599.17	$40,379,142.00	$35,881,331.71	$41,914,794.00	$42,691,147.00
Fund **101 - General Fund** Totals								
REVENUE TOTALS		$37,398,838.61	$43,590,819.98	$38,754,481.26	$42,070,714.00	$35,018,190.54	$40,819,428.00	$43,283,110.00
EXPENSE TOTALS		$36,360,348.92	$38,558,006.18	$38,295,599.17	$40,379,142.00	$35,881,331.71	$41,914,794.00	$42,691,147.00
Fund **101 - General Fund** Totals		$1,038,489.69	$5,032,813.80	$458,882.09	$1,691,572.00	($863,141.17)	($1,095,366.00)	$591,963.00

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Fund **201 - Community Development Fund**								
REVENUE								
Investment Income								
201-36-1002	Interest on Invested Funds	93.53	172.45	124.97	100.00	62.24	65.00	.00
	Investment Income Totals	$93.53	$172.45	$124.97	$100.00	$62.24	$65.00	$0.00
Miscellaneous Revenue								
201-38-9008	Other Miscellaneous Revenue	2,761.56	43,191.40	25,752.35	20,000.00	1,663.30	2,200.00	2,500.00
201-38-9904	SOUL Tariff Revenue	6,566.43	10,786.02	15,297.02	15,000.00	15,717.09	18,500.00	18,500.00
	Miscellaneous Revenue Totals	$9,327.99	$53,977.42	$41,049.37	$35,000.00	$17,380.39	$20,700.00	$21,000.00
Other Financing Sources								
201-39-3107	Loan Principal	23,990.57	.00	.00	.00	.00	.00	.00
201-39-3118	CHIP Loan payments	1,400.00	.00	.00	.00	.00	.00	.00
	Other Financing Sources Totals	$25,390.57	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	REVENUE TOTALS	$34,812.09	$54,149.87	$41,174.34	$35,100.00	$17,442.63	$20,765.00	$21,000.00
EXPENSE								
Department **6100 - Community Development**								
Purchased/Contracted Services								
201-6100-52-2326	Rental Maintenance	15,048.67	1,297.00	1,449.00	.00	1,143.00	1,200.00	.00
	Purchased/Contracted Services Totals	$15,048.67	$1,297.00	$1,449.00	$0.00	$1,143.00	$1,200.00	$0.00
Cost Center **4945 - SOUL Prgm (Saving Utilities LT)**								
Other Costs								
201-6100-4945-57-3013	LaGrange Pilot - SOUL donations	.00	15,000.00	50,000.00	90,000.00	30,000.00	35,000.00	2,000.00
	Other Costs Totals	$0.00	$15,000.00	$50,000.00	$90,000.00	$30,000.00	$35,000.00	$2,000.00
Cost Center **4945 - SOUL Prgm (Saving Utilities LT)** Totals		$0.00	$15,000.00	$50,000.00	$90,000.00	$30,000.00	$35,000.00	$2,000.00
Department **6100 - Community Development** Totals		$15,048.67	$16,297.00	$51,449.00	$90,000.00	$31,143.00	$36,200.00	$2,000.00
Department **7320 - D A S H**								
Other Costs								
201-7320-57-2013	Appropriation to D A S H	.00	50,000.00	.00	.00	.00	.00	.00
	Other Costs Totals	$0.00	$50,000.00	$0.00	$0.00	$0.00	$0.00	$0.00
Department **7320 - D A S H** Totals		$0.00	$50,000.00	$0.00	$0.00	$0.00	$0.00	$0.00
Department **7520 - Community Development**								
Purchased/Contracted Services								
201-7520-52-1202	Professional Services - Legal	25.00	.00	.00	.00	.00	.00	.00
	Purchased/Contracted Services Totals	$25.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Department **7520 - Community Development** Totals		$25.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Department **7900 - Special Projects**								
Purchased/Contracted Services								
201-7900-52-3999	Other Contractual Services	.00	.00	150,000.00	75,000.00	.00	.00	25,000.00
	Purchased/Contracted Services Totals	$0.00	$0.00	$150,000.00	$75,000.00	$0.00	$0.00	$25,000.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Estimated Amount	2026 Projected
Fund **201 - Community Development Fund**								
EXPENSE								
Department **7900 - Special Projects**								
Cost Center **7901 - Cannon Street Bldg**								
Purchased/Contracted Services								
201-7900-7901-52-2202	Building Repair & Maintenance	1,877.29	2,092.37	480.00	.00	180.00	.00	.00
	Purchased/Contracted Services Totals	$1,877.29	$2,092.37	$480.00	$0.00	$180.00	$0.00	$0.00
Supplies								
201-7900-7901-53-1200	Utilities/Energy	16,079.74	20,429.51	18,123.12	17,500.00	18,849.92	17,500.00	.00
	Supplies Totals	$16,079.74	$20,429.51	$18,123.12	$17,500.00	$18,849.92	$17,500.00	$0.00
	Cost Center **7901 - Cannon Street Bldg** Totals	$17,957.03	$22,521.88	$18,603.12	$17,500.00	$19,029.92	$17,500.00	$0.00
Cost Center **7902 - McGregor St Bldg**								
Purchased/Contracted Services								
201-7900-7902-52-2202	Building Repair & Maintenance	657.30	.00	.00	.00	.00	.00	.00
	Purchased/Contracted Services Totals	$657.30	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Cost Center **7902 - McGregor St Bldg** Totals	$657.30	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Department **7900 - Special Projects** Totals	$18,614.33	$22,521.88	$168,603.12	$92,500.00	$19,029.92	$17,500.00	$25,000.00
	EXPENSE TOTALS	$33,688.00	$88,818.88	$220,052.12	$182,500.00	$50,172.92	$53,700.00	$27,000.00
Fund **201 - Community Development Fund** Totals								
	REVENUE TOTALS	$34,812.09	$54,149.87	$41,174.34	$35,100.00	$17,442.63	$20,765.00	$21,000.00
	EXPENSE TOTALS	$33,688.00	$88,818.88	$220,052.12	$182,500.00	$50,172.92	$53,700.00	$27,000.00
Fund **201 - Community Development Fund** Totals		$1,124.09	($34,669.01)	($178,877.78)	($147,400.00)	($32,730.29)	($32,935.00)	($6,000.00)

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Fund **275 - Hotel / Motel**								
REVENUE								
Taxes								
275-31-4100	Hotel Tax	.00	5,047,280.89	4,509,691.00	4,805,000.00	4,105,164.37	4,408,000.00	4,500,000.00
275-31-4101	Tourism Product Development	.00	.00	291,370.01	300,000.00	254,227.30	300,000.00	320,000.00
	Taxes Totals	$0.00	$5,047,280.89	$4,801,061.01	$5,105,000.00	$4,359,391.67	$4,708,000.00	$4,820,000.00
Investment Income								
275-36-1002	Interest on Invested Funds	.00	.00	27.69	.00	983.75	1,000.00	1,000.00
	Investment Income Totals	$0.00	$0.00	$27.69	$0.00	$983.75	$1,000.00	$1,000.00
	REVENUE TOTALS	$0.00	$5,047,280.89	$4,801,088.70	$5,105,000.00	$4,360,375.42	$4,709,000.00	$4,821,000.00
EXPENSE								
Department **7540 - Tourism**								
Purchased/Contracted Services								
275-7540-52-2202	Building Repair & Maintenance	.00	.00	23,056.00	50,000.00	1,215.00	2,000.00	5,000.00
	Purchased/Contracted Services Totals	$0.00	$0.00	$23,056.00	$50,000.00	$1,215.00	$2,000.00	$5,000.00
Other Costs								
275-7540-57-2009	DMO - Tourism	.00	2,209,347.58	2,100,464.14	2,239,866.00	1,696,786.15	1,968,750.00	2,000,000.00
275-7540-57-2058	Tourism Product Development	.00	283,190.67	90,354.38	.00	189,242.88	61,000.00	20,000.00
	Other Costs Totals	$0.00	$2,492,538.25	$2,190,818.52	$2,239,866.00	$1,886,029.03	$2,029,750.00	$2,020,000.00
	Department **7540 - Tourism** Totals	$0.00	$2,492,538.25	$2,213,874.52	$2,289,866.00	$1,887,244.03	$2,031,750.00	$2,025,000.00
Department **8300 - Notes Payable**								
Cost Center **9324 - Great Wolf Conference Ctr**								
Interfund/Interdepartmental Charges								
275-8300-9324-55-1104	Bank Service Fees	.00	.00	.00	.00	600.00	600.00	500.00
	Interfund/Interdepartmental Charges Totals	$0.00	$0.00	$0.00	$0.00	$600.00	$600.00	$500.00
Debt Service								
275-8300-9324-58-1118	Bond Principal	.00	405,000.00	.00	445,000.00	445,000.00	445,000.00	470,000.00
275-8300-9324-58-2401	Bond Interest	.00	580,731.30	.00	539,231.00	539,231.30	539,231.00	516,981.00
	Debt Service Totals	$0.00	$985,731.30	$0.00	$984,231.00	$984,231.30	$984,231.00	$986,981.00
	Cost Center **9324 - Great Wolf Conference Ctr** Totals	$0.00	$985,731.30	$0.00	$984,231.00	$984,831.30	$984,831.00	$987,481.00
	Department **8300 - Notes Payable** Totals	$0.00	$985,731.30	$0.00	$984,231.00	$984,831.30	$984,831.00	$987,481.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Estimated Amount	2026 Projected
Fund **275 - Hotel / Motel**								
EXPENSE								
Department **9200 - Contributions to Other Funds**								
Other Financing Uses								
275-9200-61-1001	Transfer Out-General Fund	.00	5,047,280.89	557,695.98	2,565,134.00	552,489.37	636,500.00	1,160,000.00
275-9200-61-1025	Transfer out - Sweetland Fund	.00	.00	25,252.08	300,000.00	236,248.63	300,000.00	320,000.00
	Other Financing Uses Totals	$0.00	$5,047,280.89	$582,948.06	$2,865,134.00	$788,738.00	$936,500.00	$1,480,000.00
Department **9200 - Contributions to Other Funds** Totals		$0.00	$5,047,280.89	$582,948.06	$2,865,134.00	$788,738.00	$936,500.00	$1,480,000.00
EXPENSE TOTALS		$0.00	$8,525,550.44	$2,796,822.58	$6,139,231.00	$3,660,813.33	$3,953,081.00	$4,492,481.00
Fund **275 - Hotel / Motel** Totals								
REVENUE TOTALS		$0.00	$5,047,280.89	$4,801,088.70	$5,105,000.00	$4,360,375.42	$4,709,000.00	$4,821,000.00
EXPENSE TOTALS		$0.00	$8,525,550.44	$2,796,822.58	$6,139,231.00	$3,660,813.33	$3,953,081.00	$4,492,481.00
Fund **275 - Hotel / Motel** Totals		$0.00	($3,478,269.55)	$2,004,266.12	($1,034,231.00)	$699,562.09	$755,919.00	$328,519.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Estimated Amount	2026 Projected
Fund **311 - General Capital Improve. Fund**								
REVENUE								
Intergovernmental Revenue								
311-33-1130	Parks Funding - Troup County	.00	.00	.00	30,000.00	30,000.00	30,000.00	.00
311-33-4159	GA DNR Grant	.00	.00	.00	2,150,000.00	.00	.00	3,000,000.00
	Intergovernmental Revenue Totals	$0.00	$0.00	$0.00	$2,180,000.00	$30,000.00	$30,000.00	$3,000,000.00
Investment Income								
311-36-1002	Interest on Invested Funds	160.39	109.83	60.57	100.00	242.23	300.00	300.00
	Investment Income Totals	$160.39	$109.83	$60.57	$100.00	$242.23	$300.00	$300.00
Contributions and Donations								
311-37-1003	Community Donations	.00	.00	.00	.00	.00	.00	1,125,000.00
311-37-1047	Donations - Friends of the Thread	.00	.00	36,159.00	2,185,000.00	1,530,000.00	2,030,000.00	70,000.00
	Contributions and Donations Totals	$0.00	$0.00	$36,159.00	$2,185,000.00	$1,530,000.00	$2,030,000.00	$1,195,000.00
Miscellaneous Revenue								
311-38-1001	Rents	18,150.00	20,212.90	15,600.00	16,000.00	8,654.84	9,500.00	10,000.00
311-38-1004	Transition Center Lease	568,849.32	492,061.38	511,766.67	639,877.00	533,231.70	639,877.00	665,472.00
311-38-1006	Transition Center Maintenance	18,000.00	18,000.00	18,000.00	18,000.00	15,000.00	18,000.00	18,000.00
311-38-1008	Theater Lease	328,754.03	358,640.76	358,640.76	348,000.00	241,666.70	289,992.00	289,992.00
311-38-1011	McGregor St. lease	54,150.00	43,617.62	48,000.00	49,600.00	44,531.20	52,063.00	53,646.00
311-38-9008	Other Miscellaneous Revenue	.00	28,225.25	.00	.00	.00	.00	.00
311-39-2200	Sale of Surplus Property	163,000.00	.00	6,000.00	.00	.00	.00	.00
	Miscellaneous Revenue Totals	$1,150,903.35	$960,757.91	$958,007.43	$1,071,477.00	$843,084.44	$1,009,432.00	$1,037,110.00
Other Financing Sources								
311-39-1205	Transfers in from Utility Fund	.00	73,100.00	.00	177,320.00	177,318.70	177,318.00	178,000.00
311-39-1216	Transfer in from Electric Fund	255,000.00	.00	.00	.00	.00	.00	.00
311-39-1218	Transfer in from Telecom Fund	178,000.00	.00	.00	.00	.00	.00	.00
311-39-2203	Property Sales - LDA	100,000.00	.00	.00	.00	.00	.00	.00
	Other Financing Sources Totals	$533,000.00	$73,100.00	$0.00	$177,320.00	$177,318.70	$177,318.00	$178,000.00
	REVENUE TOTALS	$1,684,063.74	$1,033,967.74	$994,227.00	$5,613,897.00	$2,580,645.37	$3,247,050.00	$5,410,410.00
EXPENSE								
Department **1565 - City Hall**								
Purchased/Contracted Services								
311-1565-52-3109	Property Acquisition	30.16	.00	.00	.00	.00	.00	.00
	Purchased/Contracted Services Totals	$30.16	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Department **1565 - City Hall** Totals	$30.16	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Department **4200 - Streets and Drain**								
Capital Outlays								
311-4200-54-1471	Resurfacing	.00	.00	.00	.00	.00	.00	500,000.00
	Capital Outlays Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$500,000.00
	Department **4200 - Streets and Drain** Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$500,000.00

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Fund **311 - General Capital Improve. Fund**								
EXPENSE								
Department **6901 - Transition Center**								
Purchased/Contracted Services								
311-6901-52-2334	Transition Ctr Maintenance Expense	34,321.12	40,402.76	57,941.00	45,000.00	156,159.87	150,000.00	45,000.00
	Purchased/Contracted Services Totals	$34,321.12	$40,402.76	$57,941.00	$45,000.00	$156,159.87	$150,000.00	$45,000.00
Department **6901 - Transition Center** Totals		$34,321.12	$40,402.76	$57,941.00	$45,000.00	$156,159.87	$150,000.00	$45,000.00
Department **8300 - Notes Payable**								
Debt Service								
311-8300-58-1113	Callaway Park South - principal	195,000.00	202,500.00	207,500.00	215,000.00	215,000.00	215,000.00	250,000.00
311-8300-58-1203	206 Ridley - Principal Payment	227,000.00	157,000.00	159,000.00	161,000.00	80,000.00	161,000.00	163,000.00
311-8300-58-2113	Callaway South - interest	57,752.96	52,792.74	47,527.74	42,133.00	42,132.74	42,133.00	36,543.00
311-8300-58-2119	206 Ridley - Interest Payment	40,392.82	21,770.54	19,294.22	16,727.00	14,143.92	16,727.00	14,159.00
	Debt Service Totals	$520,145.78	$434,063.28	$433,321.96	$434,860.00	$351,276.66	$434,860.00	$463,702.00
Department **8300 - Notes Payable** Totals		$520,145.78	$434,063.28	$433,321.96	$434,860.00	$351,276.66	$434,860.00	$463,702.00
Department **9100 - Transfers**								
Other Financing Uses								
311-9100-61-1017	Transfer out -Ridley Off Park Bo	189,397.00	188,000.00	188,000.00	250,000.00	244,428.02	244,428.00	.00
	Other Financing Uses Totals	$189,397.00	$188,000.00	$188,000.00	$250,000.00	$244,428.02	$244,428.00	$0.00
Department **9100 - Transfers** Totals		$189,397.00	$188,000.00	$188,000.00	$250,000.00	$244,428.02	$244,428.00	$0.00
Department **9300 - Other Agencies/Projects**								
Cost Center **7902 - McGregor St Bldg**								
Purchased/Contracted Services								
311-9300-7902-52-2202	Building Repair & Maintenance	40,213.50	4,006.71	37,855.14	5,000.00	25,388.13	30,000.00	30,000.00
	Purchased/Contracted Services Totals	$40,213.50	$4,006.71	$37,855.14	$5,000.00	$25,388.13	$30,000.00	$30,000.00
Capital Outlays								
311-9300-7902-54-1200	Site Improvements	16,332.10	.00	.00	.00	.00	.00	.00
	Capital Outlays Totals	$16,332.10	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Cost Center **7902 - McGregor St Bldg** Totals		$56,545.60	$4,006.71	$37,855.14	$5,000.00	$25,388.13	$30,000.00	$30,000.00
Cost Center **9309 - Carmike Theater Project**								
Debt Service								
311-9300-9309-58-1110	DLDA Rev Bond 2005 Prin	235,000.00	245,000.00	255,000.00	255,000.00	255,000.00	255,000.00	.00
311-9300-9309-58-2111	DLDA Rev Bond 2005 Interest Exp	34,155.01	26,047.52	17,595.02	8,798.00	8,797.51	8,798.00	.00
	Debt Service Totals	$269,155.01	$271,047.52	$272,595.02	$263,798.00	$263,797.51	$263,798.00	$0.00
Cost Center **9309 - Carmike Theater Project** Totals		$269,155.01	$271,047.52	$272,595.02	$263,798.00	$263,797.51	$263,798.00	$0.00
Cost Center **9311 - Ridley Lake**								
Capital Outlays								
311-9300-9311-54-1200	Site Improvements	.00	.00	93,427.90	4,350,000.00	2,199,954.34	2,199,954.00	4,055,046.00
	Capital Outlays Totals	$0.00	$0.00	$93,427.90	$4,350,000.00	$2,199,954.34	$2,199,954.00	$4,055,046.00
Cost Center **9311 - Ridley Lake** Totals		$0.00	$0.00	$93,427.90	$4,350,000.00	$2,199,954.34	$2,199,954.00	$4,055,046.00

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Fund **311 - General Capital Improve. Fund**								
EXPENSE								
Department **9300 - Other Agencies/Projects**								
Cost Center **9321 - Motorola Radio Project**								
Debt Service								
311-9300-9321-58-1118	Bond Principal	154,823.72	262,814.10	270,041.48	167,951.00	175,581.52	175,582.00	173,000.00
311-9300-9321-58-2401	Bond Interest	22,491.76	30,124.08	22,896.70	9,365.00	1,733.96	1,734.00	5,000.00
	Debt Service Totals	$177,315.48	$292,938.18	$292,938.18	$177,316.00	$177,315.48	$177,316.00	$178,000.00
Cost Center **9321 - Motorola Radio Project** Totals		$177,315.48	$292,938.18	$292,938.18	$177,316.00	$177,315.48	$177,316.00	$178,000.00
Cost Center **9329 - 406 East Depot Street**								
Capital Outlays								
311-9300-9329-54-1210	Land Acquisition	.00	.00	41,095.00	.00	.00	.00	.00
	Capital Outlays Totals	$0.00	$0.00	$41,095.00	$0.00	$0.00	$0.00	$0.00
Cost Center **9329 - 406 East Depot Street** Totals		$0.00	$0.00	$41,095.00	$0.00	$0.00	$0.00	$0.00
Department **9300 - Other Agencies/Projects** Totals		$503,016.09	$567,992.41	$737,911.24	$4,796,114.00	$2,666,455.46	$2,671,068.00	$4,263,046.00
	EXPENSE TOTALS	$1,246,910.15	$1,230,458.45	$1,417,174.20	$5,525,974.00	$3,418,320.01	$3,500,356.00	$5,271,748.00
Fund **311 - General Capital Improve. Fund** Totals								
	REVENUE TOTALS	$1,684,063.74	$1,033,967.74	$994,227.00	$5,613,897.00	$2,580,645.37	$3,247,050.00	$5,410,410.00
	EXPENSE TOTALS	$1,246,910.15	$1,230,458.45	$1,417,174.20	$5,525,974.00	$3,418,320.01	$3,500,356.00	$5,271,748.00
Fund **311 - General Capital Improve. Fund** Totals		$437,153.59	($196,490.71)	($422,947.20)	$87,923.00	($837,674.64)	($253,306.00)	$138,662.00

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Fund **315 - SPLOST V**								
REVENUE								
Taxes								
315-31-3201	SPLOST Revenue - LaGrange	4,582,212.81	5,144,427.15	5,617,075.91	3,234,000.00	2,802,295.76	2,802,296.00	.00
315-31-3205	SPLOST Rev-CW The Thread	1,112,817.71	1,242,583.53	309,953.90	.00	.00	.00	.00
	Taxes Totals	$5,695,030.52	$6,387,010.68	$5,927,029.81	$3,234,000.00	$2,802,295.76	$2,802,296.00	$0.00
Investment Income								
315-36-1002	Interest on Invested Funds	164.80	246.22	900.70	.00	636.22	700.00	.00
	Investment Income Totals	$164.80	$246.22	$900.70	$0.00	$636.22	$700.00	$0.00
	REVENUE TOTALS	$5,695,195.32	$6,387,256.90	$5,927,930.51	$3,234,000.00	$2,802,931.98	$2,802,996.00	$0.00
EXPENSE								
Department **9400 - SPLOST Projects**								
Purchased/Contracted Services								
315-9400-52-1650	Repairs to Pavement	.00	.00	.00	.00	1,725,665.07	1,725,665.00	.00
315-9400-52-2328	Sidewalk Repairs	.00	.00	702.45	.00	97,144.58	97,144.00	.00
315-9400-52-3999	Other Contractual Services	423,359.36	1,726,595.67	594,873.01	.00	158,509.83	158,510.00	.00
	Purchased/Contracted Services Totals	$423,359.36	$1,726,595.67	$595,575.46	$0.00	$1,981,319.48	$1,981,319.00	$0.00
Capital Outlays								
315-9400-54-2201	SPLOST Utility Relocation	18,966.96	.00	1,623,480.93	.00	.00	.00	.00
315-9400-54-2202	SPLOST Road & Bridge Improvements	312,232.96	456,251.39	173,566.08	666,600.00	31,928.20	31,928.00	.00
315-9400-54-2203	SPLOST Bike, Sidewalk Facilities & Neighborhood Parks	1,187,326.42	1,231,288.81	1,073,062.13	1,717,122.00	1,580,314.86	1,855,315.00	.00
315-9400-54-2204	SPLOST Public Safety Facilities & Equipment	1,305,397.73	1,038,712.72	220,686.14	.00	.00	.00	.00
315-9400-54-2206	The Thread- Multi Use Trail	2,011,612.41	442,955.04	773,458.52	1,100,000.00	992,181.50	1,182,182.00	.00
315-9400-54-2207	Gateway Corridor Enhancments	772,867.74	.00	.00	.00	.00	.00	.00
315-9400-54-2208	Reg Storm Water Mgmt Initiatives	1,048,895.67	120,799.00	.00	130,000.00	.00	.00	.00
	Capital Outlays Totals	$6,657,299.89	$3,290,006.96	$3,864,253.80	$3,613,722.00	$2,604,424.56	$3,069,425.00	$0.00
	Department **9400 - SPLOST Projects** Totals	$7,080,659.25	$5,016,602.63	$4,459,829.26	$3,613,722.00	$4,585,744.04	$5,050,744.00	$0.00
	EXPENSE TOTALS	$7,080,659.25	$5,016,602.63	$4,459,829.26	$3,613,722.00	$4,585,744.04	$5,050,744.00	$0.00
	Fund **315 - SPLOST V** Totals							
	REVENUE TOTALS	$5,695,195.32	$6,387,256.90	$5,927,930.51	$3,234,000.00	$2,802,931.98	$2,802,996.00	$0.00
	EXPENSE TOTALS	$7,080,659.25	$5,016,602.63	$4,459,829.26	$3,613,722.00	$4,585,744.04	$5,050,744.00	$0.00
	Fund **315 - SPLOST V** Totals	($1,385,463.93)	$1,370,654.27	$1,468,101.25	($379,722.00)	($1,782,812.06)	($2,247,748.00)	$0.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Estimated Amount	2026 Projected
Fund **316 - SPLOST VI**								
REVENUE								
Taxes								
316-31-3201	SPLOST Revenue - LaGrange	.00	.00	.00	2,310,000.00	.00	900,000.00	6,681,000.00
	Taxes Totals	$0.00	$0.00	$0.00	$2,310,000.00	$0.00	$900,000.00	$6,681,000.00
Investment Income								
316-36-1002	Interest on Invested Funds	.00	.00	.00	.00	.00	.00	1,000.00
	Investment Income Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,000.00
	REVENUE TOTALS	$0.00	$0.00	$0.00	$2,310,000.00	$0.00	$900,000.00	$6,682,000.00
EXPENSE								
Department **9400 - SPLOST Projects**								
Capital Outlays								
316-9400-54-2202	SPLOST Road & Bridge Improvements	.00	.00	.00	.00	.00	.00	150,000.00
316-9400-54-2203	SPLOST Bike, Sidewalk Facilities & Neighborhood Parks	.00	.00	.00	.00	.00	.00	3,046,765.00
316-9400-54-2204	SPLOST Public Safety Facilities & Equipment	.00	.00	.00	.00	.00	.00	2,000,000.00
316-9400-54-2206	The Thread- Multi Use Trail	.00	.00	.00	.00	.00	.00	2,075,000.00
	Capital Outlays Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$7,271,765.00
	Department **9400 - SPLOST Projects** Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$7,271,765.00
	EXPENSE TOTALS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$7,271,765.00
	Fund **316 - SPLOST VI** Totals							
	REVENUE TOTALS	$0.00	$0.00	$0.00	$2,310,000.00	$0.00	$900,000.00	$6,682,000.00
	EXPENSE TOTALS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$7,271,765.00
	Fund **316 - SPLOST VI** Totals	$0.00	$0.00	$0.00	$2,310,000.00	$0.00	$900,000.00	($589,765.00)

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Estimated Amount	2026 Projected
Fund **511 - Tax Alloc Dist - Mill Creek Stn**								
REVENUE								
Intergovernmental Revenue								
511-33-4161	TAD -Pymt recd from Troup County	106,421.61	335,549.51	327,891.14	350,000.00	327,891.14	327,891.00	350,000.00
	Intergovernmental Revenue Totals	$106,421.61	$335,549.51	$327,891.14	$350,000.00	$327,891.14	$327,891.00	$350,000.00
	REVENUE TOTALS	$106,421.61	$335,549.51	$327,891.14	$350,000.00	$327,891.14	$327,891.00	$350,000.00
EXPENSE								
Department **9300 - Other Agencies/Projects**								
Other Costs								
511-9300-57-3015	TAD #2 - Mill Creek Station	283,790.97	335,549.51	327,891.14	350,000.00	327,891.14	327,891.00	350,000.00
	Other Costs Totals	$283,790.97	$335,549.51	$327,891.14	$350,000.00	$327,891.14	$327,891.00	$350,000.00
Department **9300 - Other Agencies/Projects** Totals		$283,790.97	$335,549.51	$327,891.14	$350,000.00	$327,891.14	$327,891.00	$350,000.00
	EXPENSE TOTALS	$283,790.97	$335,549.51	$327,891.14	$350,000.00	$327,891.14	$327,891.00	$350,000.00
Fund **511 - Tax Alloc Dist - Mill Creek Stn** Totals								
	REVENUE TOTALS	$106,421.61	$335,549.51	$327,891.14	$350,000.00	$327,891.14	$327,891.00	$350,000.00
	EXPENSE TOTALS	$283,790.97	$335,549.51	$327,891.14	$350,000.00	$327,891.14	$327,891.00	$350,000.00
Fund **511 - Tax Alloc Dist - Mill Creek Stn** Totals		($177,369.36)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Estimated Amount	2026 Projected
Fund **513 - Tax Alloc Dist - Mall**								
REVENUE								
Intergovernmental Revenue								
513-33-4161	TAD -Pymt recd from Troup County	62,686.36	204,539.40	188,241.55	200,000.00	182,604.05	182,604.00	200,000.00
	Intergovernmental Revenue Totals	$62,686.36	$204,539.40	$188,241.55	$200,000.00	$182,604.05	$182,604.00	$200,000.00
	REVENUE TOTALS	$62,686.36	$204,539.40	$188,241.55	$200,000.00	$182,604.05	$182,604.00	$200,000.00
EXPENSE								
Department **9300 - Other Agencies/Projects**								
Other Costs								
513-9300-57-3012	TAD #5 - Mall	117,163.61	223,345.60	177,752.59	200,000.00	170,277.35	170,277.00	200,000.00
	Other Costs Totals	$117,163.61	$223,345.60	$177,752.59	$200,000.00	$170,277.35	$170,277.00	$200,000.00
Department **9300 - Other Agencies/Projects** Totals		$117,163.61	$223,345.60	$177,752.59	$200,000.00	$170,277.35	$170,277.00	$200,000.00
	EXPENSE TOTALS	$117,163.61	$223,345.60	$177,752.59	$200,000.00	$170,277.35	$170,277.00	$200,000.00
Fund **513 - Tax Alloc Dist - Mall** Totals								
	REVENUE TOTALS	$62,686.36	$204,539.40	$188,241.55	$200,000.00	$182,604.05	$182,604.00	$200,000.00
	EXPENSE TOTALS	$117,163.61	$223,345.60	$177,752.59	$200,000.00	$170,277.35	$170,277.00	$200,000.00
Fund **513 - Tax Alloc Dist - Mall** Totals		($54,477.25)	($18,806.20)	$10,488.96	$0.00	$12,326.70	$12,327.00	$0.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Estimated Amount	2026 Projected
Fund **514 - Tax Alloc Dist-Town Ctr Marriott**								
REVENUE								
Miscellaneous Revenue								
514-38-9008	Other Miscellaneous Revenue	140,698.21	131,481.96	128,857.27	135,000.00	128,814.73	128,815.00	130,000.00
	Miscellaneous Revenue Totals	$140,698.21	$131,481.96	$128,857.27	$135,000.00	$128,814.73	$128,815.00	$130,000.00
	REVENUE TOTALS	$140,698.21	$131,481.96	$128,857.27	$135,000.00	$128,814.73	$128,815.00	$130,000.00
Fund **514 - Tax Alloc Dist-Town Ctr Marriott** Totals								
	REVENUE TOTALS	$140,698.21	$131,481.96	$128,857.27	$135,000.00	$128,814.73	$128,815.00	$130,000.00
Fund **514 - Tax Alloc Dist-Town Ctr Marriott** Totals		$140,698.21	$131,481.96	$128,857.27	$135,000.00	$128,814.73	$128,815.00	$130,000.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Estimated Amount	2026 Projected
Fund **517 - Tax Alloc Dist Downtown - Bull**								
REVENUE								
Intergovernmental Revenue								
517-33-4161	TAD -Pymt recd from Troup County	.00	.00	.00	.00	.00	.00	25,000.00
	Intergovernmental Revenue Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$25,000.00
	REVENUE TOTALS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$25,000.00
EXPENSE								
Department **9300 - Other Agencies/Projects**								
Other Costs								
517-9300-57-3018	TAD #7 - Downtown - Bull	.00	.00	.00	.00	34,747.00	.00	25,000.00
	Other Costs Totals	$0.00	$0.00	$0.00	$0.00	$34,747.00	$0.00	$25,000.00
Department **9300 - Other Agencies/Projects** Totals		$0.00	$0.00	$0.00	$0.00	$34,747.00	$0.00	$25,000.00
	EXPENSE TOTALS	$0.00	$0.00	$0.00	$0.00	$34,747.00	$0.00	$25,000.00
Fund **517 - Tax Alloc Dist Downtown - Bull** Totals								
	REVENUE TOTALS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$25,000.00
	EXPENSE TOTALS	$0.00	$0.00	$0.00	$0.00	$34,747.00	$0.00	$25,000.00
Fund **517 - Tax Alloc Dist Downtown - Bull** Totals		$0.00	$0.00	$0.00	$0.00	($34,747.00)	$0.00	$0.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Estimated Amount	2026 Projected
Fund **603 - Group Insurance Fund**								
REVENUE								
Intergovernmental Revenue								
603-38-2201	Contribution from General Fund	3,769,999.96	3,765,666.65	3,770,000.04	3,666,000.00	3,055,000.00	3,666,000.00	3,749,563.00
603-38-2205	Contribution from Utility Fund	454,999.96	455,000.04	455,000.04	455,000.00	379,166.70	455,000.00	451,047.00
603-38-2207	Contrib from Sanitation Fund	208,000.04	207,999.96	207,999.96	370,175.00	308,479.20	370,175.00	329,049.00
603-38-2212	Contrib from Payroll Fund	2,071,110.46	2,059,020.94	2,004,970.31	2,060,000.00	1,783,416.19	2,115,386.00	2,250,000.00
603-38-2215	Contributions From Water & Sewer	819,000.00	771,999.96	819,000.00	819,000.00	682,500.00	819,000.00	925,815.00
603-38-2216	Contributions from Electric Fd	298,999.96	299,000.04	298,999.08	299,000.00	249,166.70	299,000.00	354,781.00
603-38-2217	Contributions from Gas Fd	103,999.96	104,000.04	104,000.04	104,000.00	86,666.70	104,000.00	107,859.00
603-38-2218	Contributions from Telecom Fd	117,000.00	117,000.00	117,000.00	143,000.00	119,166.70	143,000.00	189,673.00
603-38-2222	Contributions from Sweetland	.00	.00	.00	26,000.00	21,666.70	26,000.00	37,755.00
	Intergovernmental Revenue Totals	$7,843,110.34	$7,779,687.63	$7,776,969.47	$7,942,175.00	$6,685,228.89	$7,997,561.00	$8,395,542.00
Investment Income								
603-36-1002	Interest on Invested Funds	62.89	483.92	1,087.16	1,000.00	927.74	1,000.00	1,000.00
	Investment Income Totals	$62.89	$483.92	$1,087.16	$1,000.00	$927.74	$1,000.00	$1,000.00
Contributions and Donations								
603-37-1008	LaGrange Housing Authority	11,587.05	10,555.17	9,310.68	10,500.00	7,477.42	9,000.00	9,500.00
603-37-1017	D A S H Contributions	33,707.82	13,236.28	13,849.74	13,200.00	11,830.78	14,216.00	7,285.00
603-37-1018	Development Authority Contrib	.00	.00	3,750.59	.00	38,305.86	46,205.00	47,360.00
	Contributions and Donations Totals	$45,294.87	$23,791.45	$26,911.01	$23,700.00	$57,614.06	$69,421.00	$64,145.00
Miscellaneous Revenue								
603-38-9001	COBRA/Employees	79,172.25	85,641.79	91,491.61	90,500.00	65,550.43	80,000.00	82,000.00
603-38-9008	Other Miscellaneous Revenue	2,580.13	1,294.56	.00	.00	244,715.95	245,000.00	250,000.00
	Miscellaneous Revenue Totals	$81,752.38	$86,936.35	$91,491.61	$90,500.00	$310,266.38	$325,000.00	$332,000.00
	REVENUE TOTALS	$7,970,220.48	$7,890,899.35	$7,896,459.25	$8,057,375.00	$7,054,037.07	$8,392,982.00	$8,792,687.00
EXPENSE								
Department **9100 - Transfers**								
Interfund/Interdepartmental Charges								
603-9100-55-1104	Bank Service Fees	169.18	.00	.00	.00	.00	.00	.00
	Interfund/Interdepartmental Charges Totals	$169.18	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Department **9100 - Transfers** Totals	$169.18	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Department **9150 - Claims**								
Cost Center **9151 - Medical Insurance**								
Interfund/Interdepartmental Charges								
603-9150-9151-55-2101	TPA Fees	193,031.18	624,024.98	989,138.97	1,101,875.00	966,169.84	1,045,000.00	1,100,000.00
603-9150-9151-55-2201	Employee Claims-Medical	3,174,910.11	2,417,361.43	2,871,735.50	2,662,000.00	2,688,879.81	3,075,000.00	2,750,000.00
603-9150-9151-55-2203	Dependent Claims-Medical	3,398,254.81	2,390,690.87	2,729,108.38	2,845,000.00	2,837,260.84	3,211,000.00	2,800,000.00
603-9150-9151-55-2206	Re-Insurance Charge	543,318.48	258,830.02	.00	.00	.00	.00	.00
	Interfund/Interdepartmental Charges Totals	$7,309,514.58	$5,690,907.30	$6,589,982.85	$6,608,875.00	$6,492,310.49	$7,331,000.00	$6,650,000.00



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Fund **603 - Group Insurance Fund**								
EXPENSE								
Department **9150 - Claims**								
Cost Center **9151 - Medical Insurance**								
Other Costs								
603-9150-9151-57-3001	Miscellaneous Expense	.00	.00	1,762.50	.00	3,525.00	3,525.00	.00
	Other Costs Totals	$0.00	$0.00	$1,762.50	$0.00	$3,525.00	$3,525.00	$0.00
Cost Center **9151 - Medical Insurance** Totals		$7,309,514.58	$5,690,907.30	$6,591,745.35	$6,608,875.00	$6,495,835.49	$7,334,525.00	$6,650,000.00
Cost Center **9152 - Dental Insurance**								
Interfund/Interdepartmental Charges								
603-9150-9152-55-2202	Employee Claims-Dental	118,445.20	236,358.07	278,289.86	313,000.00	295,034.30	355,000.00	300,000.00
603-9150-9152-55-2204	Dependent Claims-Dental	145,587.90	90,174.54	869.00	1,000.00	.00	.00	.00
	Interfund/Interdepartmental Charges Totals	$264,033.10	$326,532.61	$279,158.86	$314,000.00	$295,034.30	$355,000.00	$300,000.00
Cost Center **9152 - Dental Insurance** Totals		$264,033.10	$326,532.61	$279,158.86	$314,000.00	$295,034.30	$355,000.00	$300,000.00
Cost Center **9153 - Other Insurances**								
Personnel Services & Employee Benefits								
603-9150-9153-51-2150	Life Insurance	226,100.45	221,109.34	198,396.84	200,000.00	178,939.74	215,000.00	220,000.00
603-9150-9153-51-2160	Vision Insurance	39,303.26	38,284.80	37,240.60	39,000.00	33,612.41	40,650.00	40,000.00
603-9150-9153-51-2170	Disability Insurance	112,581.91	119,437.72	97,528.21	100,450.00	91,588.53	111,000.00	100,000.00
603-9150-9153-51-2300	Employee Assistance Program	5,800.00	11,578.50	14,594.00	14,000.00	10,255.50	14,000.00	14,000.00
	Personnel Services & Employee Benefits Totals	$383,785.62	$390,410.36	$347,759.65	$353,450.00	$314,396.18	$380,650.00	$374,000.00
Cost Center **9153 - Other Insurances** Totals		$383,785.62	$390,410.36	$347,759.65	$353,450.00	$314,396.18	$380,650.00	$374,000.00
Department **9150 - Claims** Totals		$7,957,333.30	$6,407,850.27	$7,218,663.86	$7,276,325.00	$7,105,265.97	$8,070,175.00	$7,324,000.00
EXPENSE TOTALS		$7,957,502.48	$6,407,850.27	$7,218,663.86	$7,276,325.00	$7,105,265.97	$8,070,175.00	$7,324,000.00
Fund **603 - Group Insurance Fund** Totals								
REVENUE TOTALS		$7,970,220.48	$7,890,899.35	$7,896,459.25	$8,057,375.00	$7,054,037.07	$8,392,982.00	$8,792,687.00
EXPENSE TOTALS		$7,957,502.48	$6,407,850.27	$7,218,663.86	$7,276,325.00	$7,105,265.97	$8,070,175.00	$7,324,000.00
Fund **603 - Group Insurance Fund** Totals		$12,718.00	$1,483,049.08	$677,795.39	$781,050.00	($51,228.90)	$322,807.00	$1,468,687.00

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Fund **604 - Property and Casualty Insur Fund**								
REVENUE								
Intergovernmental Revenue								
604-38-2201	Contribution from General Fund	554,183.37	547,866.68	547,799.04	718,240.00	599,200.00	718,240.00	629,175.00
604-38-2205	Contribution from Utility Fund	49,299.96	49,299.96	49,299.96	110,207.00	91,839.20	110,207.00	110,207.00
604-38-2207	Contrib from Sanitation Fund	66,600.00	66,600.00	66,600.00	136,916.00	114,096.70	136,916.00	250,186.00
604-38-2215	Contributions From Water & Sewer	158,508.30	158,499.96	158,499.96	217,135.00	180,945.00	217,135.00	240,745.00
604-38-2216	Contributions from Electric Fd	55,899.96	55,899.96	55,923.00	207,726.00	173,105.00	207,726.00	182,687.00
604-38-2217	Contributions from Gas Fd	63,200.04	63,200.04	63,200.04	190,084.00	158,403.30	190,084.00	179,440.00
604-38-2218	Contributions from Telecom Fd	3,900.00	3,900.00	3,900.00	64,929.00	54,107.50	64,929.00	64,719.00
604-38-2221	Contributions from Sweetland Fund	.00	.00	.00	61,176.00	50,980.00	61,176.00	61,176.00
	Intergovernmental Revenue Totals	$951,591.63	$945,266.60	$945,222.00	$1,706,413.00	$1,422,676.70	$1,706,413.00	$1,718,335.00
Investment Income								
604-36-1002	Interest on Invested Funds	37,308.88	38,537.46	58,929.12	50,000.00	41,107.84	56,000.00	55,000.00
	Investment Income Totals	$37,308.88	$38,537.46	$58,929.12	$50,000.00	$41,107.84	$56,000.00	$55,000.00
Miscellaneous Revenue								
604-38-9008	Other Miscellaneous Revenue	575,290.78	99,274.71	146,156.33	100,000.00	716,846.36	720,000.00	100,000.00
	Miscellaneous Revenue Totals	$575,290.78	$99,274.71	$146,156.33	$100,000.00	$716,846.36	$720,000.00	$100,000.00
	REVENUE TOTALS	$1,564,191.29	$1,083,078.77	$1,150,307.45	$1,856,413.00	$2,180,630.90	$2,482,413.00	$1,873,335.00
EXPENSE								
Department **1555 - Risk Management**								
Cost Center **1556 - Insurance**								
Personnel Services & Employee Benefits								
604-1555-1556-51-2700	Workers Comp Claims	156,361.96	268,678.43	203,821.84	250,000.00	225,077.77	250,000.00	175,000.00
	Personnel Services & Employee Benefits Totals	$156,361.96	$268,678.43	$203,821.84	$250,000.00	$225,077.77	$250,000.00	$175,000.00
Purchased/Contracted Services								
604-1555-1556-52-1202	Professional Services - Legal	3,064.59	26,870.50	114,484.92	150,000.00	175,987.47	200,000.00	35,000.00
604-1555-1556-52-3101	Gen Liability Claims/Contrib	80,858.52	67,406.39	90,921.40	100,000.00	883,282.21	900,000.00	100,000.00
604-1555-1556-52-3107	Auto Liability Claims	25,165.24	151,549.34	134,989.79	75,000.00	121,247.92	125,000.00	50,000.00
	Purchased/Contracted Services Totals	$109,088.35	$245,826.23	$340,396.11	$325,000.00	$1,180,517.60	$1,225,000.00	$185,000.00
Supplies								
604-1555-1556-53-1705	Miscellaneous Expense	4,317.00	4,318.96	4,010.00	20,000.00	3,809.00	5,000.00	5,000.00
	Supplies Totals	$4,317.00	$4,318.96	$4,010.00	$20,000.00	$3,809.00	$5,000.00	$5,000.00



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Fund **604 - Property and Casualty Insur Fund**								
EXPENSE								
Department **1555 - Risk Management**								
Cost Center **1556 - Insurance**								
Interfund/Interdepartmental Charges								
604-1555-1556-55-2101	TPA Fees	15,871.14	18,220.29	23,986.21	25,000.00	28,441.52	35,000.00	35,000.00
604-1555-1556-55-2500	Premiums Paid	682,549.58	455,555.42	801,601.88	874,000.00	946,950.70	936,000.00	1,022,000.00
Interfund/Interdepartmental Charges Totals		$698,420.72	$473,775.71	$825,588.09	$899,000.00	$975,392.22	$971,000.00	$1,057,000.00
Cost Center **1556 - Insurance** Totals		$968,188.03	$992,599.33	$1,373,816.04	$1,494,000.00	$2,384,796.59	$2,451,000.00	$1,422,000.00
Department **1555 - Risk Management** Totals		$968,188.03	$992,599.33	$1,373,816.04	$1,494,000.00	$2,384,796.59	$2,451,000.00	$1,422,000.00
Department **9100 - Transfers**								
Interfund/Interdepartmental Charges								
604-9100-55-1104	Bank Service Fees	633.63	711.90	723.49	500.00	550.01	650.00	650.00
Interfund/Interdepartmental Charges Totals		$633.63	$711.90	$723.49	$500.00	$550.01	$650.00	$650.00
Department **9100 - Transfers** Totals		$633.63	$711.90	$723.49	$500.00	$550.01	$650.00	$650.00
EXPENSE TOTALS		$968,821.66	$993,311.23	$1,374,539.53	$1,494,500.00	$2,385,346.60	$2,451,650.00	$1,422,650.00
Fund **604 - Property and Casualty Insur Fund** Totals								
REVENUE TOTALS		$1,564,191.29	$1,083,078.77	$1,150,307.45	$1,856,413.00	$2,180,630.90	$2,482,413.00	$1,873,335.00
EXPENSE TOTALS		$968,821.66	$993,311.23	$1,374,539.53	$1,494,500.00	$2,385,346.60	$2,451,650.00	$1,422,650.00
Fund **604 - Property and Casualty Insur Fund** Totals		$595,369.63	$89,767.54	($224,232.08)	$361,913.00	($204,715.70)	$30,763.00	$450,685.00
Net Grand Totals								
REVENUE GRAND TOTALS		$54,657,127.71	$65,759,024.37	$60,210,658.47	$68,967,499.00	$54,653,563.83	$64,013,944.00	$71,588,542.00
EXPENSE GRAND TOTALS		$54,048,885.04	$61,379,493.19	$56,288,324.45	$65,161,394.00	$57,619,910.07	$65,492,668.00	$69,075,791.00
Net Grand Totals		$608,242.67	$4,379,531.18	$3,922,334.02	$3,806,105.00	($2,966,346.24)	($1,478,724.00)	$2,512,751.00

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Fund **521 - Utility Fund**								
REVENUE								
Intergovernmental Revenue								
521-33-1131	Grant Proceeds	.00	.00	932,677.78	.00	109,668.87	320,000.00	.00
521-33-4165	Radio System Contributions	.00	.00	1,445,924.13	528,263.00	475,367.68	475,367.00	327,329.00
	Intergovernmental Revenue Totals	$0.00	$0.00	$2,378,601.91	$528,263.00	$585,036.55	$795,367.00	$327,329.00
Charges For Services								
521-34-5606	Radio Maintenance	.00	.00	26,325.00	189,057.00	216,856.06	216,856.00	427,487.00
521-34-5624	IT Services	.00	.00	.00	2,444,320.00	2,036,920.88	2,444,320.00	3,726,572.00
521-34-6003	Administrative/Connection Fees	30.00	30.00	30.00	.00	30.00	30.00	.00
521-34-6004	Other Miscellaneous Income	1,294.31	1,458.14	1,448.33	1,700.00	2,008.39	2,576.00	2,600.00
521-34-9108	ATM Service Fees	1,201.63	1,217.95	1,034.85	.00	519.49	650.00	650.00
	Charges For Services Totals	$2,525.94	$2,706.09	$28,838.18	$2,635,077.00	$2,256,334.82	$2,664,432.00	$4,157,309.00
Miscellaneous Revenue								
521-38-9008	Other Miscellaneous Revenue	.00	944.05	2,817.00	.00	110,743.16	111,000.00	250.00
	Miscellaneous Revenue Totals	$0.00	$944.05	$2,817.00	$0.00	$110,743.16	$111,000.00	$250.00
Other Financing Sources								
521-39-1207	Transfers in from Sanitation Fd	300,000.00	250,000.00	300,000.00	229,574.00	191,311.70	229,574.00	439,193.00
521-39-1215	Tranfer in from Water/Sewer Fund	2,136,900.00	2,600,000.00	2,600,000.00	1,747,550.00	1,456,291.70	1,747,550.00	2,333,054.00
521-39-1216	Transfer in from Electric Fund	800,000.00	800,000.00	900,000.00	1,024,034.00	853,361.70	1,024,034.00	1,367,356.00
521-39-1217	Transfer in from Gas Fund	1,100,000.00	1,100,000.00	1,256,000.00	584,725.00	487,270.80	584,725.00	718,082.00
521-39-1218	Transfer in from Telecom Fund	100,000.00	100,000.00	100,000.00	22,826.00	19,021.70	22,826.00	70,524.00
	Other Financing Sources Totals	$4,436,900.00	$4,850,000.00	$5,156,000.00	$3,608,709.00	$3,007,257.60	$3,608,709.00	$4,928,209.00
	REVENUE TOTALS	$4,439,425.94	$4,853,650.14	$7,566,257.09	$6,772,049.00	$5,959,372.13	$7,179,508.00	$9,413,097.00
EXPENSE								
Department **4800 - Telecommunications and Information Technology**								
Cost Center **4801 - Data Processing**								
Personnel Services & Employee Benefits								
521-4800-4801-51-1100	Regular Salaries and Wages	386,848.41	395,120.45	421,885.71	677,167.00	603,930.04	712,305.00	730,110.00
521-4800-4801-51-1300	Overtime Wages	17,241.58	15,158.54	16,691.33	16,000.00	24,719.22	29,115.00	18,000.00
521-4800-4801-51-2100	Group Insurance	64,999.96	64,999.80	65,000.04	91,000.00	75,833.30	91,000.00	141,543.00
521-4800-4801-51-2200	FICA - City Share	27,977.47	28,160.74	30,527.20	51,410.00	43,265.94	56,719.00	57,230.00
521-4800-4801-51-2400	Retirement	50,201.07	47,657.16	44,455.36	81,395.00	67,829.20	81,395.00	83,380.00
521-4800-4801-51-2700	Workers Comp Claims	500.04	500.04	500.04	2,058.00	1,715.00	2,058.00	234.00
521-4800-4801-51-2902	Travel and Training	16,016.59	16,573.73	7,451.47	20,000.00	12,537.86	18,000.00	22,000.00
	Personnel Services & Employee Benefits Totals	$563,785.12	$568,170.46	$586,511.15	$939,030.00	$829,830.56	$990,592.00	$1,052,497.00
Purchased/Contracted Services								
521-4800-4801-52-1306	Software Maintenance	402,828.11	557,450.04	656,715.48	952,000.00	1,016,161.91	1,125,000.00	1,400,000.00
521-4800-4801-52-2203	Radio Maintenance	.00	.00	29,843.93	150,000.00	250,254.91	265,000.00	577,500.00
521-4800-4801-52-3101	Gen Liability Claims/Contrib	.00	.00	.00	6,023.00	5,019.20	6,023.00	1,174.00
521-4800-4801-52-3108	Insurance - Other	2,000.04	2,000.04	2,000.04	.00	.00	.00	.00

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Fund **521 - Utility Fund**								
EXPENSE								
Department **4800 - Telecommunications and Information Technology**								
Cost Center **4801 - Data Processing**								
Purchased/Contracted Services								
521-4800-4801-52-3999	Other Contractual Services	33,852.86	25,112.18	72,143.25	125,000.00	99,337.70	110,500.00	150,000.00
	Purchased/Contracted Services Totals	$438,681.01	$584,562.26	$760,702.70	$1,233,023.00	$1,370,773.72	$1,506,523.00	$2,128,674.00
Supplies								
521-4800-4801-53-1101	General Office Supplies	3,355.33	1,905.85	3,464.82	3,000.00	2,794.65	3,000.00	3,000.00
521-4800-4801-53-1200	Utilities/Energy	.00	.00	.00	118,767.00	14,474.25	45,000.00	180,000.00
521-4800-4801-53-1307	Non Cap Software	.00	45.19	.00	8,000.00	4,851.56	21,000.00	8,000.00
521-4800-4801-53-1308	Non Cap Hardware	395.72	29,602.19	21,083.74	82,000.00	79,481.99	103,500.00	370,000.00
521-4800-4801-53-1601	Small Tools and Equipment	145,504.20	100.00	400.72	500.00	815.28	1,000.00	500.00
	Supplies Totals	$149,255.25	$31,653.23	$24,949.28	$212,267.00	$102,417.73	$173,500.00	$561,500.00
Cost Center **4801 - Data Processing** Totals		$1,151,721.38	$1,184,385.95	$1,372,163.13	$2,384,320.00	$2,303,022.01	$2,670,615.00	$3,742,671.00
Department **4800 - Telecommunications and Information Technology** Totals		$1,151,721.38	$1,184,385.95	$1,372,163.13	$2,384,320.00	$2,303,022.01	$2,670,615.00	$3,742,671.00
Department **4940 - General Utilities**								
Cost Center **4941 - Utilities Customer Service**								
Personnel Services & Employee Benefits								
521-4940-4941-51-1100	Regular Salaries and Wages	538,895.54	473,247.27	494,903.09	504,000.00	459,240.43	549,720.00	597,560.00
521-4940-4941-51-1300	Overtime Wages	2,972.32	1,670.10	2,340.11	3,000.00	3,176.19	3,730.00	3,500.00
521-4940-4941-51-2100	Group Insurance	142,999.96	156,000.00	143,000.04	143,000.00	119,166.70	143,000.00	140,673.00
521-4940-4941-51-2200	FICA - City Share	37,681.11	32,682.01	34,680.64	38,786.00	32,436.07	42,339.00	45,981.00
521-4940-4941-51-2400	Retirement	67,766.47	63,149.79	55,504.53	60,582.00	50,485.00	60,582.00	68,240.00
521-4940-4941-51-2700	Workers Comp Claims	2,799.96	2,799.96	2,799.96	3,234.00	2,695.00	3,234.00	401.00
521-4940-4941-51-2901	Uniforms	1,098.57	2,046.78	2,768.94	3,000.00	1,640.25	3,500.00	3,500.00
521-4940-4941-51-2902	Travel and Training	2,087.70	3,476.21	5,826.99	4,000.00	3,392.37	4,000.00	5,000.00
	Personnel Services & Employee Benefits Totals	$796,301.63	$735,072.12	$741,824.30	$759,602.00	$672,232.01	$810,105.00	$864,855.00
Purchased/Contracted Services								
521-4940-4941-52-1201	Prof Servs - Audit & Accounting	97,020.00	121,968.00	110,220.00	.00	.00	.00	.00
521-4940-4941-52-2203	Radio Maintenance	.00	.00	.00	943.00	789.80	943.00	3,504.00
521-4940-4941-52-2526	IT Services	.00	.00	.00	248,375.00	206,979.96	248,375.00	390,341.00
521-4940-4941-52-3101	Gen Liability Claims/Contrib	.00	.00	.00	9,464.00	7,886.70	9,464.00	2,013.00
521-4940-4941-52-3103	Insurance - Bldg & Contents Fire	29,400.00	29,400.00	29,400.00	29,400.00	24,500.00	29,400.00	.00
521-4940-4941-52-3999	Other Contractual Services	108,049.06	132,106.51	77,679.99	80,000.00	34,109.30	45,000.00	45,000.00
	Purchased/Contracted Services Totals	$234,469.06	$283,474.51	$217,299.99	$368,182.00	$274,265.76	$333,182.00	$440,858.00

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Fund **521 - Utility Fund**								
EXPENSE								
Department **4940 - General Utilities**								
Cost Center **4941 - Utilities Customer Service**								
Supplies								
521-4940-4941-53-1101	General Office Supplies	6,131.01	12,193.46	7,605.49	6,500.00	6,617.22	9,000.00	9,500.00
521-4940-4941-53-1102	Postage and Express	109,310.98	123,004.97	133,914.31	130,000.00	124,470.74	148,000.00	148,000.00
521-4940-4941-53-1103	Materials	255.15	4,381.32	244.35	.00	95.90	40.00	.00
521-4940-4941-53-1401	Dues, Publications, Subscript	26.98	.00	302.24	.00	551.83	551.00	.00
	Supplies Totals	$115,724.12	$139,579.75	$142,066.39	$136,500.00	$131,735.69	$157,591.00	$157,500.00
Cost Center **4941 - Utilities Customer Service** Totals		$1,146,494.81	$1,158,126.38	$1,101,190.68	$1,264,284.00	$1,078,233.46	$1,300,878.00	$1,463,213.00
Cost Center **4942 - Utilities Engineering and Supervision**								
Personnel Services & Employee Benefits								
521-4940-4942-51-1100	Regular Salaries and Wages	309,492.80	326,625.46	274,891.21	60,060.00	50,828.80	60,070.00	61,572.00
521-4940-4942-51-2100	Group Insurance	39,000.00	39,000.00	39,000.00	13,000.00	10,833.30	13,000.00	11,107.00
521-4940-4942-51-2200	FICA - City Share	19,758.70	20,859.38	17,388.65	4,595.00	3,729.28	4,595.00	4,710.00
521-4940-4942-51-2400	Retirement	38,631.11	36,939.59	35,517.87	7,219.00	6,015.80	7,219.00	7,030.00
521-4940-4942-51-2700	Workers Comp Claims	300.00	300.00	300.00	588.00	490.00	588.00	33.00
521-4940-4942-51-2902	Travel and Training	3,941.15	5,113.57	6,331.18	3,000.00	.00	.00	1,000.00
	Personnel Services & Employee Benefits Totals	$411,123.76	$428,838.00	$373,428.91	$88,462.00	$71,897.18	$85,472.00	$85,452.00
Purchased/Contracted Services								
521-4940-4942-52-2201	Vehicle Repair & Maintenance	1,586.35	2,727.28	620.13	1,000.00	221.47	500.00	1,000.00
521-4940-4942-52-2203	Radio Maintenance	.00	.00	.00	.00	.00	.00	3,504.00
521-4940-4942-52-2526	IT Services	.00	.00	.00	14,058.00	11,710.24	14,058.00	17,437.00
521-4940-4942-52-3101	Gen Liability Claims/Contrib	.00	.00	.00	1,721.00	1,434.20	1,721.00	168.00
521-4940-4942-52-3107	Auto Liability Claims	1,400.04	1,400.04	1,400.04	.00	.00	.00	.00
521-4940-4942-52-3999	Other Contractual Services	2.12	390.00	700.00	800.00	388.01	458.00	420.00
	Purchased/Contracted Services Totals	$2,988.51	$4,517.32	$2,720.17	$17,579.00	$13,753.92	$16,737.00	$22,529.00
Supplies								
521-4940-4942-53-1101	General Office Supplies	391.99	238.48	722.41	.00	2,018.07	2,500.00	2,500.00
521-4940-4942-53-1103	Materials	301.49	2,405.63	143.05	1,500.00	214.69	300.00	500.00
521-4940-4942-53-1200	Utilities/Energy	577.49	723.63	.00	.00	.00	.00	.00
521-4940-4942-53-1270	Energy - Gasoline	3,376.48	1,894.60	1,915.79	2,000.00	1,059.09	1,300.00	1,500.00
521-4940-4942-53-1401	Dues, Publications, Subscript	1,055.21	547.49	5,396.78	5,000.00	1,411.72	1,700.00	17,000.00
	Supplies Totals	$5,702.66	$5,809.83	$8,178.03	$8,500.00	$4,703.57	$5,800.00	$21,500.00
Cost Center **4942 - Utilities Engineering and Supervision** Totals		$419,814.93	$439,165.15	$384,327.11	$114,541.00	$90,354.67	$108,009.00	$129,481.00

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Fund **521 - Utility Fund**								
EXPENSE								
Department **4940 - General Utilities**								
Cost Center **4943 - Utilities Services**								
Personnel Services & Employee Benefits								
521-4940-4943-51-1100	Regular Salaries and Wages	411,941.40	431,892.30	450,724.22	461,594.00	368,828.25	429,265.00	402,415.00
521-4940-4943-51-1101	Call Pay	7,217.73	7,354.18	8,084.47	8,700.00	5,826.18	6,390.00	6,550.00
521-4940-4943-51-1300	Overtime Wages	20,543.01	28,561.40	34,408.51	37,100.00	36,189.27	38,195.00	39,150.00
521-4940-4943-51-2100	Group Insurance	117,000.00	129,999.96	117,000.00	117,000.00	97,500.00	117,000.00	79,897.00
521-4940-4943-51-2200	FICA - City Share	30,747.32	33,400.94	35,515.74	38,800.00	29,629.33	36,250.00	34,281.00
521-4940-4943-51-2400	Retirement	53,739.51	57,879.48	48,211.25	55,484.00	46,236.70	55,484.00	45,955.00
521-4940-4943-51-2700	Workers Comp Claims	6,600.00	6,600.00	6,600.00	10,585.00	8,820.80	10,585.00	6,736.00
521-4940-4943-51-2901	Uniforms	1,308.37	2,770.52	1,590.45	1,400.00	1,721.12	1,400.00	1,400.00
521-4940-4943-51-2902	Travel and Training	269.79	75.67	10.28	500.00	2,065.78	2,751.00	1,500.00
	Personnel Services & Employee Benefits Totals	$649,367.13	$698,534.45	$702,144.92	$731,163.00	$596,817.43	$697,320.00	$617,884.00
Purchased/Contracted Services								
521-4940-4943-52-2201	Vehicle Repair & Maintenance	15,052.68	17,864.15	15,138.92	17,000.00	16,305.17	17,000.00	15,000.00
521-4940-4943-52-2203	Radio Maintenance	.00	.00	.00	5,186.00	4,320.09	5,186.00	19,272.00
521-4940-4943-52-2526	IT Services	.00	.00	.00	28,115.00	23,429.98	28,115.00	104,622.00
521-4940-4943-52-3101	Gen Liability Claims/Contrib	.00	.00	.00	30,973.00	25,810.80	30,973.00	33,790.00
521-4940-4943-52-3107	Auto Liability Claims	4,899.96	4,899.96	4,899.96	.00	.00	.00	.00
521-4940-4943-52-3999	Other Contractual Services	73,754.89	90,838.06	123,585.10	140,000.00	15,749.93	23,000.00	23,000.00
	Purchased/Contracted Services Totals	$93,707.53	$113,602.17	$143,623.98	$221,274.00	$85,615.97	$104,274.00	$195,684.00
Supplies								
521-4940-4943-53-1101	General Office Supplies	26.63	75.46	883.20	1,100.00	157.15	1,100.00	1,100.00
521-4940-4943-53-1103	Materials	4,302.97	736.15	843.86	1,000.00	1,373.03	2,000.00	2,000.00
521-4940-4943-53-1270	Energy - Gasoline	24,619.84	21,034.99	18,586.00	22,000.00	17,651.24	22,000.00	18,000.00
521-4940-4943-53-1601	Small Tools and Equipment	.00	3,654.31	3,460.00	5,000.00	.00	5,000.00	5,000.00
	Supplies Totals	$28,949.44	$25,500.91	$23,773.06	$29,100.00	$19,181.42	$30,100.00	$26,100.00
	Cost Center **4943 - Utilities Services** Totals	$772,024.10	$837,637.53	$869,541.96	$981,537.00	$701,614.82	$831,694.00	$839,668.00
Cost Center **4944 - Utilities Service Center**								
Personnel Services & Employee Benefits								
521-4940-4944-51-1100	Regular Salaries and Wages	314,819.23	288,873.83	349,810.80	358,340.00	301,099.12	346,750.00	355,420.00
521-4940-4944-51-1300	Overtime Wages	14,099.64	38,874.32	27,096.84	35,000.00	32,163.78	39,435.00	40,420.00
521-4940-4944-51-2100	Group Insurance	91,000.04	65,000.04	90,999.96	91,000.00	75,833.30	91,000.00	77,827.00
521-4940-4944-51-2200	FICA - City Share	22,976.88	23,204.59	26,688.73	30,091.00	23,543.95	29,543.00	30,282.00
521-4940-4944-51-2400	Retirement	46,539.43	31,480.63	38,860.46	43,073.00	35,894.20	43,073.00	40,590.00
521-4940-4944-51-2700	Workers Comp Claims	1,400.04	1,400.04	1,400.04	4,116.00	3,430.00	4,116.00	5,064.00
521-4940-4944-51-2901	Uniforms	.00	299.91	1,694.69	1,500.00	1,243.51	1,500.00	1,500.00
521-4940-4944-51-2902	Travel and Training	48.01	(2,347.95)	937.49	2,000.00	941.81	2,000.00	2,000.00
	Personnel Services & Employee Benefits Totals	$490,883.27	$446,785.41	$537,489.01	$565,120.00	$474,149.67	$557,417.00	$553,103.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Estimated Amount	2026 Projected
Fund **521 - Utility Fund**								
EXPENSE								
Department **4940 - General Utilities**								
Cost Center **4944 - Utilities Service Center**								
Purchased/Contracted Services								
521-4940-4944-52-2201	Vehicle Repair & Maintenance	29,510.68	49,956.61	28,822.65	25,000.00	28,671.33	29,000.00	25,000.00
521-4940-4944-52-2202	Building Repair & Maintenance	32,227.43	30,454.84	39,333.36	25,000.00	9,709.80	15,000.00	25,000.00
521-4940-4944-52-2203	Radio Maintenance	.00	314.00	.00	2,829.00	2,359.88	2,829.00	10,512.00
521-4940-4944-52-2205	Other Repair & Maintenance	480.00	360.00	600.00	600.00	280.00	600.00	600.00
521-4940-4944-52-2526	IT Services	.00	.00	.00	36,086.00	30,070.11	36,086.00	41,156.00
521-4940-4944-52-3101	Gen Liability Claims/Contrib	.00	.00	.00	12,045.00	10,037.50	12,045.00	25,404.00
521-4940-4944-52-3999	Other Contractual Services	42,823.57	43,739.96	49,441.45	50,000.00	31,594.06	35,000.00	50,000.00
	Purchased/Contracted Services Totals	$105,041.68	$124,825.41	$118,197.46	$151,560.00	$112,722.68	$130,560.00	$177,672.00
Supplies								
521-4940-4944-53-1101	General Office Supplies	4,435.36	2,759.75	8,242.43	7,500.00	3,438.37	5,000.00	7,500.00
521-4940-4944-53-1103	Materials	26,128.90	15,664.40	48,025.07	32,000.00	62,199.57	58,000.00	50,000.00
521-4940-4944-53-1200	Utilities/Energy	27,433.95	38,567.88	33,985.36	41,136.00	36,318.48	32,000.00	35,000.00
521-4940-4944-53-1270	Energy - Gasoline	13,696.10	13,682.05	20,588.79	20,000.00	15,072.62	16,000.00	20,000.00
	Supplies Totals	$71,694.31	$70,674.08	$110,841.65	$100,636.00	$117,029.04	$111,000.00	$112,500.00
Cost Center **4944 - Utilities Service Center** Totals		$667,619.26	$642,284.90	$766,528.12	$817,316.00	$703,901.39	$798,977.00	$843,275.00
Department **4940 - General Utilities** Totals		$3,005,953.10	$3,077,213.96	$3,121,587.87	$3,177,678.00	$2,574,104.34	$3,039,558.00	$3,275,637.00
Department **9100 - Transfers**								
Interfund/Interdepartmental Charges								
521-9100-55-1104	Bank Service Fees	33,199.92	30,547.06	37,818.97	35,000.00	26,623.95	32,000.00	32,000.00
521-9100-55-1105	Bank Merchant Fees	168,427.96	219,701.09	214,517.58	220,000.00	229,770.48	270,000.00	270,000.00
521-9100-55-1106	ATM Expenses	.00	.00	25.00	.00	.00	.00	.00
	Interfund/Interdepartmental Charges Totals	$201,627.88	$250,248.15	$252,361.55	$255,000.00	$256,394.43	$302,000.00	$302,000.00
Depreciation								
521-9100-56-3000	Depreciation Expense	339,201.67	224,708.37	287,128.35	.00	284,752.70	380,000.00	380,000.00
	Depreciation Totals	$339,201.67	$224,708.37	$287,128.35	$0.00	$284,752.70	$380,000.00	$380,000.00
Department **9100 - Transfers** Totals		$540,829.55	$474,956.52	$539,489.90	$255,000.00	$541,147.13	$682,000.00	$682,000.00
Department **9200 - Contributions to Other Funds**								
Other Financing Uses								
521-9200-61-1003	Transfer Out-Cap Improvement Fd	.00	.00	.00	177,320.00	177,318.70	177,320.00	178,000.00
	Other Financing Uses Totals	$0.00	$0.00	$0.00	$177,320.00	$177,318.70	$177,320.00	$178,000.00
Department **9200 - Contributions to Other Funds** Totals		$0.00	$0.00	$0.00	$177,320.00	$177,318.70	$177,320.00	$178,000.00
EXPENSE TOTALS		$4,698,504.03	$4,736,556.43	$5,033,240.90	$5,994,318.00	$5,595,592.18	$6,569,493.00	$7,878,308.00
Fund **521 - Utility Fund** Totals								
REVENUE TOTALS		$4,439,425.94	$4,853,650.14	$7,566,257.09	$6,772,049.00	$5,959,372.13	$7,179,508.00	$9,413,097.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Estimated Amount	2026 Projected
	EXPENSE TOTALS	$4,698,504.03	$4,736,556.43	$5,033,240.90	$5,994,318.00	$5,595,592.18	$6,569,493.00	$7,878,308.00
	Fund **521 - Utility Fund** Totals	($259,078.09)	$117,093.71	$2,533,016.19	$777,731.00	$363,779.95	$610,015.00	$1,534,789.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Estimated Amount	2026 Projected
Fund **523 - Water & Sewer Fund**								
REVENUE								
Intergovernmental Revenue								
523-33-4164	FEMA DR-4685	.00	.00	4,093.79	.00	.00	.00	.00
	Intergovernmental Revenue Totals	$0.00	$0.00	$4,093.79	$0.00	$0.00	$0.00	$0.00
Charges For Services								
523-34-4211	Sale of Water	10,404,272.49	10,647,184.16	10,754,810.29	11,607,518.00	9,716,197.00	11,889,356.00	13,500,000.00
523-34-4212	Fire Services	72,826.43	74,946.58	76,734.25	75,000.00	66,986.66	80,437.00	80,437.00
523-34-4213	Water Connection Fees	324,624.86	1,662,485.41	1,883,332.60	750,000.00	318,566.68	350,000.00	350,000.00
523-34-4214	Allowances & Adjustments	(203,567.95)	(230,650.11)	(230,513.39)	(200,000.00)	(237,566.06)	(250,000.00)	(200,000.00)
523-34-4215	Miscellaneous	8,338.02	4,769.14	3,920.57	10,000.00	(465.01)	.00	.00
523-34-4216	Hydrant Rental-Troup County	14,052.48	17,817.28	18,570.24	18,500.00	15,475.20	18,500.00	18,500.00
523-34-4217	Penalties-Water	126,931.96	137,990.78	139,401.76	145,000.00	127,130.29	155,000.00	155,000.00
523-34-4218	District 1 Surcharge - Water	117,774.44	120,455.89	129,013.93	120,000.00	127,430.55	150,000.00	150,000.00
523-34-4255	Sewer Service Charge	6,527,860.02	7,406,511.53	7,268,093.12	7,053,557.00	6,619,698.41	7,243,582.00	8,200,000.00
523-34-4256	Sewer Connection Fees	775,120.75	2,089,603.03	1,447,507.69	800,000.00	1,249,188.37	1,224,438.00	800,000.00
523-34-4257	Allowances & Adjustments	(161,266.55)	(197,396.70)	(161,244.10)	(150,000.00)	(163,750.77)	(170,000.00)	(150,000.00)
523-34-4258	Miscellaneous	2,769.05	3,241.56	55,791.86	4,000.00	73,961.29	75,000.00	5,000.00
523-34-4259	Wastewater Trmt Permits/Fees	213,786.50	215,870.00	295,620.00	210,000.00	281,338.73	300,000.00	300,000.00
523-34-4260	Penalties-Sewer	65,517.49	88,002.66	87,704.50	91,000.00	80,626.20	100,000.00	105,000.00
523-34-4262	District 1 Surchage - Sewer	93,331.93	141,131.63	138,705.89	120,000.00	135,757.50	150,000.00	155,000.00
523-34-6003	Administrative/Connection Fees	32,750.00	25,910.00	31,420.00	30,500.00	23,950.00	30,500.00	31,000.00
523-34-6004	Other Miscellaneous Income	26,931.07	26,548.19	45,149.02	45,000.00	21,122.86	26,055.00	30,000.00
523-34-6005	Check Read	840.00	1,020.00	710.00	1,000.00	640.00	900.00	1,000.00
523-34-6006	Meter Test	175.00	.00	.00	.00	.00	.00	.00
523-34-6011	Elderly Discounts-Water	(14,783.87)	(14,802.96)	(15,027.31)	(15,000.00)	(13,842.76)	(16,700.00)	(16,700.00)
523-34-6016	Water Bad Debt	(14,685.67)	11,146.03	(53,737.73)	(40,000.00)	(68,424.41)	(90,000.00)	(20,000.00)
523-34-6017	Sewer Bad Debt	(10,707.37)	(7,336.52)	(21,220.58)	(20,000.00)	(17,546.28)	(20,000.00)	(15,000.00)
	Charges For Services Totals	$18,402,891.08	$22,224,447.58	$21,894,742.61	$20,656,075.00	$18,356,474.45	$21,247,068.00	$23,479,237.00
Investment Income								
523-36-1002	Interest on Invested Funds	191,400.00	196,791.64	255,389.27	235,000.00	224,172.78	250,000.00	235,000.00
	Investment Income Totals	$191,400.00	$196,791.64	$255,389.27	$235,000.00	$224,172.78	$250,000.00	$235,000.00
Contributions and Donations								
523-38-2219	Contributions - Round Up Program	11,734.56	11,371.91	11,933.98	11,190.00	9,241.59	12,000.00	12,000.00
	Contributions and Donations Totals	$11,734.56	$11,371.91	$11,933.98	$11,190.00	$9,241.59	$12,000.00	$12,000.00
Miscellaneous Revenue								
523-38-9008	Other Miscellaneous Revenue	18,158.75	3,901.00	490.00	1,000.00	896.81	1,000.00	1,000.00
	Miscellaneous Revenue Totals	$18,158.75	$3,901.00	$490.00	$1,000.00	$896.81	$1,000.00	$1,000.00

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Fund **523 - Water & Sewer Fund**								
REVENUE								
Other Financing Sources								
523-38-1050	Proceeds from Capital Lease	138,620.00	.00	.00	.00	.00	.00	.00
523-39-2101	Sale of Surplus Equipment	(5,475.80)	7,969.55	7,775.75	.00	.00	.00	.00
	Other Financing Sources Totals	$133,144.20	$7,969.55	$7,775.75	$0.00	$0.00	$0.00	$0.00
	REVENUE TOTALS	$18,757,328.59	$22,444,481.68	$22,174,425.40	$20,903,265.00	$18,590,785.63	$21,510,068.00	$23,727,237.00
EXPENSE								
Department **4300 - Sewer System**								
Cost Center **4320 - Sewer Collection**								
Personnel Services & Employee Benefits								
523-4300-4320-51-1100	Regular Salaries and Wages	534,552.51	558,939.45	591,000.26	605,420.00	519,688.45	616,935.00	632,355.00
523-4300-4320-51-1101	Call Pay	6,549.12	6,519.48	6,961.80	7,000.00	6,503.52	7,640.00	7,835.00
523-4300-4320-51-1300	Overtime Wages	21,791.26	22,719.89	25,355.69	25,000.00	17,017.14	19,140.00	20,000.00
523-4300-4320-51-2100	Group Insurance	147,205.00	156,000.12	156,000.00	156,000.00	130,000.10	156,000.00	199,547.00
523-4300-4320-51-2200	FICA - City Share	38,732.43	40,731.85	43,465.46	48,763.00	37,445.76	49,244.00	50,505.00
523-4300-4320-51-2400	Retirement	64,577.98	67,524.03	64,159.75	72,772.00	60,643.30	72,772.00	72,215.00
523-4300-4320-51-2700	Workers Comp Claims	24,000.00	24,000.00	24,000.00	7,057.00	5,880.80	7,057.00	17,801.00
523-4300-4320-51-2901	Uniforms	2,849.13	3,018.04	2,643.38	3,500.00	2,524.76	3,500.00	3,500.00
523-4300-4320-51-2902	Travel and Training	2,834.92	2,737.28	1,147.83	4,000.00	4,841.29	5,300.00	5,000.00
	Personnel Services & Employee Benefits Totals	$843,092.35	$882,190.14	$914,734.17	$929,512.00	$784,545.12	$937,588.00	$1,008,758.00
Purchased/Contracted Services								
523-4300-4320-52-1203	Prof Services - Engineering	4,400.00	17,843.50	.00	40,000.00	1,740.00	1,740.00	40,000.00
523-4300-4320-52-2201	Vehicle Repair & Maintenance	70,500.66	66,967.79	95,449.15	70,000.00	32,474.33	40,000.00	50,000.00
523-4300-4320-52-2202	Building Repair & Maintenance	5,172.46	227.59	3,465.67	10,000.00	.00	.00	10,000.00
523-4300-4320-52-2203	Radio Maintenance	.00	.00	.00	1,886.00	1,570.08	1,886.00	7,008.00
523-4300-4320-52-2207	Landfill Tipping Fees	2,571.77	2,134.33	.00	.00	.00	.00	.00
523-4300-4320-52-2320	Equipment Rental	.00	2,770.95	.00	.00	.00	.00	.00
523-4300-4320-52-2526	IT Services	.00	.00	.00	35,144.00	29,289.85	35,144.00	53,811.00
523-4300-4320-52-3101	Gen Liability Claims/Contrib	20,300.04	20,300.04	20,300.04	34,969.00	29,140.80	34,969.00	62,907.00
523-4300-4320-52-3107	Auto Liability Claims	6,099.96	6,099.96	6,099.96	.00	.00	.00	.00
523-4300-4320-52-3999	Other Contractual Services	101,864.17	96,009.25	146,735.95	250,000.00	14,018.19	150,000.00	250,000.00
	Purchased/Contracted Services Totals	$210,909.06	$212,353.41	$272,050.77	$441,999.00	$108,233.25	$263,739.00	$473,726.00
Supplies								
523-4300-4320-53-1101	General Office Supplies	978.08	623.66	579.06	2,250.00	1,591.05	2,250.00	3,000.00
523-4300-4320-53-1103	Materials	53,794.53	74,141.22	149,864.48	100,000.00	84,713.31	100,000.00	100,000.00
523-4300-4320-53-1200	Utilities/Energy	23,452.27	29,721.32	29,145.38	31,500.00	23,105.90	31,500.00	31,500.00
523-4300-4320-53-1270	Energy - Gasoline	51,304.03	50,691.93	44,378.61	45,000.00	32,861.04	40,000.00	45,000.00
523-4300-4320-53-1401	Dues, Publications, Subscript	.00	.00	1,655.80	1,656.00	462.43	1,656.00	1,656.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Estimated Amount	2026 Projected
Fund **523 - Water & Sewer Fund**								
EXPENSE								
Department **4300 - Sewer System**								
Cost Center **4320 - Sewer Collection**								
Supplies								
523-4300-4320-53-1601	Small Tools and Equipment	9,208.67	12,564.40	10,193.01	15,000.00	7,774.06	10,000.00	15,000.00
	Supplies Totals	$138,737.58	$167,742.53	$235,816.34	$195,406.00	$150,507.79	$185,406.00	$196,156.00
Cost Center **4320 - Sewer Collection** Totals		$1,192,738.99	$1,262,286.08	$1,422,601.28	$1,566,917.00	$1,043,286.16	$1,386,733.00	$1,678,640.00
Cost Center **4330 - Sewage Pumping and Treatment**								
Personnel Services & Employee Benefits								
523-4300-4330-51-1100	Regular Salaries and Wages	932,330.12	949,463.39	999,408.68	1,028,616.00	877,259.60	1,035,822.00	1,061,718.00
523-4300-4330-51-1101	Call Pay	8,348.46	8,457.54	8,450.82	8,500.00	7,486.26	8,271.00	8,478.00
523-4300-4330-51-1300	Overtime Wages	67,897.54	139,775.07	145,200.30	100,000.00	136,159.64	139,910.00	143,410.00
523-4300-4330-51-2100	Group Insurance	247,000.04	234,000.00	234,000.00	234,000.00	195,000.00	234,000.00	279,387.00
523-4300-4330-51-2200	FICA - City Share	70,974.15	77,296.06	82,221.40	86,989.00	72,197.25	90,576.00	92,841.00
523-4300-4330-51-2400	Retirement	128,413.81	117,798.62	110,629.97	123,640.00	103,033.30	123,640.00	121,250.00
523-4300-4330-51-2700	Workers Comp Claims	18,000.00	18,000.00	18,000.00	10,585.00	8,820.80	10,585.00	12,475.00
523-4300-4330-51-2901	Uniforms	3,774.00	5,136.87	4,196.12	5,000.00	4,940.15	5,000.00	5,000.00
523-4300-4330-51-2902	Travel and Training	6,297.24	10,632.36	7,189.60	10,000.00	7,216.51	10,000.00	10,000.00
	Personnel Services & Employee Benefits Totals	$1,483,035.36	$1,560,559.91	$1,609,296.89	$1,607,330.00	$1,412,113.51	$1,657,804.00	$1,734,559.00
Purchased/Contracted Services								
523-4300-4330-52-1203	Prof Services - Engineering	.00	.00	.00	.00	57,011.25	60,000.00	50,000.00
523-4300-4330-52-2201	Vehicle Repair & Maintenance	16,644.44	53,373.79	28,480.62	30,000.00	45,955.86	50,000.00	40,000.00
523-4300-4330-52-2202	Building Repair & Maintenance	63,085.00	25,149.32	46,439.37	60,000.00	60,584.37	60,467.00	60,000.00
523-4300-4330-52-2205	Other Repair & Maintenance	116,012.24	113,370.80	488,243.54	400,000.00	293,247.88	360,000.00	400,000.00
523-4300-4330-52-2207	Landfill Tipping Fees	192,780.76	209,729.84	190,232.32	160,000.00	145,794.46	160,000.00	160,000.00
523-4300-4330-52-2526	IT Services	.00	.00	.00	98,404.00	82,000.15	98,404.00	122,059.00
523-4300-4330-52-3101	Gen Liability Claims/Contrib	20,300.04	20,300.04	20,300.04	52,454.00	43,711.70	52,454.00	44,086.00
523-4300-4330-52-3107	Auto Liability Claims	3,600.00	3,600.00	3,600.00	.00	.00	.00	.00
523-4300-4330-52-3999	Other Contractual Services	84,887.34	85,197.15	167,645.97	110,000.00	96,614.52	115,000.00	150,000.00
	Purchased/Contracted Services Totals	$497,309.82	$510,720.94	$944,941.86	$910,858.00	$824,920.19	$956,325.00	$1,026,145.00
Supplies								
523-4300-4330-53-1101	General Office Supplies	3,704.26	4,422.66	9,925.22	6,000.00	9,241.45	11,000.00	10,000.00
523-4300-4330-53-1103	Materials	406,717.53	628,944.56	596,049.91	250,000.00	62,305.83	75,000.00	75,000.00
523-4300-4330-53-1110	Chemicals	.00	.00	.00	310,000.00	363,126.35	365,000.00	350,000.00
523-4300-4330-53-1200	Utilities/Energy	818,755.24	878,936.80	874,957.88	827,084.00	647,898.83	775,000.00	825,000.00
523-4300-4330-53-1270	Energy - Gasoline	28,544.54	23,094.65	30,905.76	30,000.00	22,623.43	30,000.00	30,000.00
523-4300-4330-53-1401	Dues, Publications, Subscript	238.00	287.00	238.00	300.00	955.00	300.00	300.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Estimated Amount	2026 Projected
Fund **523 - Water & Sewer Fund**								
EXPENSE								
Department **4300 - Sewer System**								
Cost Center **4330 - Sewage Pumping and Treatment**								
Supplies								
523-4300-4330-53-1601	Small Tools and Equipment	6,475.79	6,541.23	9,612.94	10,000.00	10,638.88	12,000.00	10,000.00
	Supplies Totals	$1,264,435.36	$1,542,226.90	$1,521,689.71	$1,433,384.00	$1,116,789.77	$1,268,300.00	$1,300,300.00
Cost Center **4330 - Sewage Pumping and Treatment** Totals		$3,244,780.54	$3,613,507.75	$4,075,928.46	$3,951,572.00	$3,353,823.47	$3,882,429.00	$4,061,004.00
Cost Center **4340 - Water Pollution Control Laboratory**								
Personnel Services & Employee Benefits								
523-4300-4340-51-1100	Regular Salaries and Wages	100,391.66	106,063.03	110,622.40	113,388.00	97,840.00	116,155.00	119,060.00
523-4300-4340-51-1300	Overtime Wages	1,769.76	1,119.57	1,032.75	2,000.00	867.60	870.00	1,000.00
523-4300-4340-51-2100	Group Insurance	25,999.96	26,000.04	26,000.04	26,000.00	21,666.70	26,000.00	29,463.00
523-4300-4340-51-2200	FICA - City Share	7,343.92	7,636.39	8,015.48	8,827.00	7,084.38	8,952.00	9,185.00
523-4300-4340-51-2400	Retirement	13,098.52	12,486.09	11,949.23	13,630.00	11,358.30	13,630.00	13,560.00
523-4300-4340-51-2700	Workers Comp Claims	1,800.00	1,800.00	1,800.00	588.00	490.00	588.00	67.00
523-4300-4340-51-2901	Uniforms	230.59	162.25	282.50	500.00	141.82	500.00	500.00
523-4300-4340-51-2902	Travel and Training	1,865.03	2,680.75	2,360.94	3,500.00	2,984.10	3,500.00	3,500.00
	Personnel Services & Employee Benefits Totals	$152,499.44	$157,948.12	$162,063.34	$168,433.00	$142,432.90	$170,195.00	$176,335.00
Purchased/Contracted Services								
523-4300-4340-52-2201	Vehicle Repair & Maintenance	345.83	5,679.67	4,626.29	2,500.00	1,757.49	1,500.00	2,500.00
523-4300-4340-52-2205	Other Repair & Maintenance	528.59	6,028.30	255.00	5,000.00	.00	.00	5,000.00
523-4300-4340-52-3101	Gen Liability Claims/Contrib	.00	.00	.00	2,914.00	2,428.30	2,914.00	236.00
523-4300-4340-52-3107	Auto Liability Claims	699.96	699.96	699.96	.00	.00	.00	.00
523-4300-4340-52-3999	Other Contractual Services	12,990.02	26,885.38	15,938.78	35,000.00	20,178.79	35,000.00	25,000.00
	Purchased/Contracted Services Totals	$14,564.40	$39,293.31	$21,520.03	$45,414.00	$24,364.58	$39,414.00	$32,736.00
Supplies								
523-4300-4340-53-1101	General Office Supplies	574.81	46.35	536.42	1,000.00	292.18	500.00	500.00
523-4300-4340-53-1103	Materials	40,811.98	33,926.52	35,370.88	25,000.00	22,096.65	30,000.00	30,000.00
523-4300-4340-53-1270	Energy - Gasoline	2,512.38	2,872.29	2,446.40	2,500.00	1,825.04	2,500.00	2,500.00
523-4300-4340-53-1401	Dues, Publications, Subscript	.00	359.74	62.00	.00	.00	.00	.00
523-4300-4340-53-1601	Small Tools and Equipment	2,015.75	11,117.86	11,179.00	15,000.00	14,319.44	15,000.00	15,000.00
	Supplies Totals	$45,914.92	$48,322.76	$49,594.70	$43,500.00	$38,533.31	$48,000.00	$48,000.00
Cost Center **4340 - Water Pollution Control Laboratory** Totals		$212,978.76	$245,564.19	$233,178.07	$257,347.00	$205,330.79	$257,609.00	$257,071.00
Department **4300 - Sewer System** Totals		$4,650,498.29	$5,121,358.02	$5,731,707.81	$5,775,836.00	$4,602,440.42	$5,526,771.00	$5,996,715.00

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Fund **523 - Water & Sewer Fund**								
EXPENSE								
Department **4350 - Sewer Collection Construction**								
Purchased/Contracted Services								
523-4350-52-1650	Repairs to Pavement	13,118.97	.00	.00	.00	.00	.00	.00
	Purchased/Contracted Services Totals	$13,118.97	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Department **4350 - Sewer Collection Construction** Totals		$13,118.97	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Department **4400 - Water System**								
Cost Center **4430 - Water Pumping and Purification**								
Personnel Services & Employee Benefits								
523-4400-4430-51-1100	Regular Salaries and Wages	718,797.85	756,013.64	767,753.84	816,959.00	659,255.57	782,070.00	801,625.00
523-4400-4430-51-1300	Overtime Wages	90,957.94	87,326.42	98,908.58	80,000.00	77,745.93	90,180.00	92,435.00
523-4400-4430-51-2100	Group Insurance	169,000.04	168,999.96	168,999.96	169,000.00	140,833.30	169,000.00	199,898.00
523-4400-4430-51-2200	FICA - City Share	56,967.85	58,987.96	61,668.16	68,617.00	52,493.27	66,727.00	68,396.00
523-4400-4430-51-2400	Retirement	93,181.74	88,995.20	83,572.42	98,198.00	81,831.70	98,198.00	91,545.00
523-4400-4430-51-2700	Workers Comp Claims	13,200.00	13,200.00	13,200.00	7,645.00	6,370.80	7,645.00	9,010.00
523-4400-4430-51-2901	Uniforms	2,212.16	2,253.21	2,961.00	3,500.00	1,900.24	3,500.00	3,500.00
523-4400-4430-51-2902	Travel and Training	5,355.73	10,120.13	5,826.17	11,200.00	5,905.96	10,000.00	11,200.00
	Personnel Services & Employee Benefits Totals	$1,149,673.31	$1,185,896.52	$1,202,890.13	$1,255,119.00	$1,026,336.77	$1,227,320.00	$1,277,609.00
Purchased/Contracted Services								
523-4400-4430-52-1203	Prof Services - Engineering	.00	.00	.00	109,000.00	36,728.99	75,000.00	50,000.00
523-4400-4430-52-2201	Vehicle Repair & Maintenance	4,752.65	2,748.82	4,640.44	4,500.00	2,155.47	2,000.00	4,500.00
523-4400-4430-52-2203	Radio Maintenance	.00	.00	.00	471.00	390.15	471.00	5,256.00
523-4400-4430-52-2205	Other Repair & Maintenance	82,989.78	195,903.57	125,896.79	70,000.00	28,073.43	50,000.00	70,000.00
523-4400-4430-52-2526	IT Services	.00	.00	.00	7,029.00	5,859.88	7,029.00	8,719.00
523-4400-4430-52-3101	Gen Liability Claims/Contrib	18,000.00	18,000.00	18,000.00	37,883.00	31,569.20	37,883.00	31,840.00
523-4400-4430-52-3107	Auto Liability Claims	900.00	900.00	900.00	.00	.00	.00	.00
523-4400-4430-52-3108	Insurance - Other	699.96	699.96	699.96	.00	.00	.00	.00
523-4400-4430-52-3999	Other Contractual Services	80,791.49	80,841.03	82,758.21	85,000.00	73,351.44	82,000.00	75,000.00
	Purchased/Contracted Services Totals	$188,133.88	$299,093.38	$232,895.40	$313,883.00	$178,128.56	$254,383.00	$245,315.00
Supplies								
523-4400-4430-53-1101	General Office Supplies	6,776.35	6,822.43	10,281.09	9,000.00	7,065.28	9,000.00	9,000.00
523-4400-4430-53-1103	Materials	577,005.49	776,823.79	846,594.69	70,000.00	67,855.68	85,000.00	80,000.00
523-4400-4430-53-1110	Chemicals	.00	.00	6,619.20	810,000.00	601,613.01	800,000.00	810,000.00
523-4400-4430-53-1200	Utilities/Energy	491,528.43	571,899.62	547,256.89	550,000.00	463,898.54	570,000.00	570,000.00
523-4400-4430-53-1270	Energy - Gasoline	1,972.13	1,476.12	1,363.57	2,000.00	1,030.96	2,000.00	2,000.00
523-4400-4430-53-1401	Dues, Publications, Subscript	1,473.00	1,543.00	1,591.00	1,400.00	759.00	1,400.00	1,400.00
523-4400-4430-53-1601	Small Tools and Equipment	1,147.53	1,197.55	2,650.02	2,800.00	1,605.73	2,800.00	3,000.00
	Supplies Totals	$1,079,902.93	$1,359,762.51	$1,416,356.46	$1,445,200.00	$1,143,828.20	$1,470,200.00	$1,475,400.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Estimated Amount	2026 Projected
Fund	**523 - Water & Sewer Fund**							
EXPENSE								
Department	**4400 - Water System**							
Cost Center	**4430 - Water Pumping and Purification** Totals	$2,417,710.12	$2,844,752.41	$2,852,141.99	$3,014,202.00	$2,348,293.53	$2,951,903.00	$2,998,324.00
Cost Center	**4440 - Water Distribution**							
Personnel Services & Employee Benefits								
523-4400-4440-51-1100	Regular Salaries and Wages	829,478.44	866,916.14	928,292.89	956,970.00	799,189.76	953,145.00	1,006,150.00
523-4400-4440-51-1101	Call Pay	6,915.48	6,426.54	7,797.13	8,000.00	8,362.56	9,205.00	9,435.00
523-4400-4440-51-1300	Overtime Wages	110,143.84	110,295.43	128,117.30	120,000.00	119,981.64	123,405.00	126,490.00
523-4400-4440-51-2100	Group Insurance	220,999.96	186,999.96	234,000.00	234,000.00	195,000.00	234,000.00	217,520.00
523-4400-4440-51-2200	FICA - City Share	67,253.55	69,503.39	76,034.28	83,000.00	66,556.94	83,060.00	87,370.00
523-4400-4440-51-2400	Retirement	113,625.45	108,143.73	98,055.31	115,028.00	95,856.70	115,028.00	114,905.00
523-4400-4440-51-2700	Workers Comp Claims	8,400.00	8,400.00	8,400.00	10,585.00	8,820.80	10,585.00	13,746.00
523-4400-4440-51-2901	Uniforms	5,407.47	4,714.01	4,652.00	7,000.00	4,648.97	7,000.00	7,000.00
523-4400-4440-51-2902	Travel and Training	5,590.32	5,004.94	5,274.35	7,000.00	3,348.08	7,000.00	8,000.00
	Personnel Services & Employee Benefits Totals	$1,367,814.51	$1,366,404.14	$1,490,623.26	$1,541,583.00	$1,301,765.45	$1,542,428.00	$1,590,616.00
Purchased/Contracted Services								
523-4400-4440-52-1203	Prof Services - Engineering	.00	.00	.00	.00	4,868.39	5,000.00	10,000.00
523-4400-4440-52-2201	Vehicle Repair & Maintenance	109,434.71	132,902.19	106,178.11	90,000.00	151,492.52	160,000.00	100,000.00
523-4400-4440-52-2203	Radio Maintenance	.00	.00	.00	4,715.00	3,929.95	4,715.00	7,008.00
523-4400-4440-52-2213	Meters & Accessories Expense	271,742.46	921,071.26	1,317,681.74	1,000,000.00	766,434.95	950,000.00	1,000,000.00
523-4400-4440-52-2526	IT Services	.00	.00	.00	84,346.00	70,289.92	84,346.00	122,059.00
523-4400-4440-52-3101	Gen Liability Claims/Contrib	18,000.00	18,000.00	18,000.00	52,454.00	43,711.70	52,454.00	48,576.00
523-4400-4440-52-3107	Auto Liability Claims	4,508.33	4,500.00	4,500.00	.00	.00	.00	.00
523-4400-4440-52-3999	Other Contractual Services	55,206.99	71,691.77	80,030.63	90,000.00	90,038.99	120,000.00	120,000.00
	Purchased/Contracted Services Totals	$458,892.49	$1,148,165.22	$1,526,390.48	$1,321,515.00	$1,130,766.42	$1,376,515.00	$1,407,643.00
Supplies								
523-4400-4440-53-1101	General Office Supplies	1,368.97	1,088.94	1,753.51	2,000.00	1,401.19	2,000.00	2,000.00
523-4400-4440-53-1103	Materials	54,905.98	508,955.46	494,859.05	400,000.00	348,975.58	370,000.00	400,000.00
523-4400-4440-53-1200	Utilities/Energy	10,991.83	9,616.61	7,623.45	8,000.00	6,445.88	8,000.00	8,000.00
523-4400-4440-53-1270	Energy - Gasoline	77,726.90	77,881.92	69,753.93	70,000.00	52,791.64	70,000.00	70,000.00
523-4400-4440-53-1401	Dues, Publications, Subscript	500.00	.00	1,655.80	1,655.00	300.00	1,655.00	1,655.00
523-4400-4440-53-1601	Small Tools and Equipment	13,251.31	13,959.39	17,621.95	14,000.00	6,879.21	11,000.00	14,000.00
	Supplies Totals	$158,744.99	$611,502.32	$593,267.69	$495,655.00	$416,793.50	$462,655.00	$495,655.00
Cost Center	**4440 - Water Distribution** Totals	$1,985,451.99	$3,126,071.68	$3,610,281.43	$3,358,753.00	$2,849,325.37	$3,381,598.00	$3,493,914.00
Department	**4400 - Water System** Totals	$4,403,162.11	$5,970,824.09	$6,462,423.42	$6,372,955.00	$5,197,618.90	$6,333,501.00	$6,492,238.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Estimated Amount	2026 Projected
Fund **523 - Water & Sewer Fund**								
EXPENSE								
Department **4450 - Water System Construction**								
Purchased/Contracted Services								
523-4450-52-1650	Repairs to Pavement	.00	6,221.50	1,710.00	.00	.00	.00	.00
523-4450-52-2205	Other Repair & Maintenance	520,839.07	12,699.51	2,103.69	.00	424,617.70	426,000.00	.00
	Purchased/Contracted Services Totals	$520,839.07	$18,921.01	$3,813.69	$0.00	$424,617.70	$426,000.00	$0.00
Department **4450 - Water System Construction** Totals		$520,839.07	$18,921.01	$3,813.69	$0.00	$424,617.70	$426,000.00	$0.00
Department **9100 - Transfers**								
Depreciation								
523-9100-56-3000	Depreciation Expense	3,453,048.15	3,608,034.68	3,417,207.47	.00	2,891,485.46	2,891,485.00	2,891,485.00
	Depreciation Totals	$3,453,048.15	$3,608,034.68	$3,417,207.47	$0.00	$2,891,485.46	$2,891,485.00	$2,891,485.00
Department **9100 - Transfers** Totals		$3,453,048.15	$3,608,034.68	$3,417,207.47	$0.00	$2,891,485.46	$2,891,485.00	$2,891,485.00
Department **9200 - Contributions to Other Funds**								
Other Costs								
523-9200-57-2101	Round Up Exp - LaGrange Pers Aid	5,867.26	6,145.68	5,966.98	5,595.00	4,620.81	6,000.00	6,000.00
	Other Costs Totals	$5,867.26	$6,145.68	$5,966.98	$5,595.00	$4,620.81	$6,000.00	$6,000.00
Other Financing Uses								
523-9200-61-1001	Transfer Out-General Fund	3,700,000.00	3,800,000.00	3,800,000.00	3,109,083.00	2,590,902.50	3,109,083.00	3,600,000.00
523-9200-61-1005	Transfer Out-Utility Fund	2,136,900.00	2,600,000.00	2,600,000.00	1,747,550.00	1,456,291.70	1,747,550.00	2,333,054.00
	Other Financing Uses Totals	$5,836,900.00	$6,400,000.00	$6,400,000.00	$4,856,633.00	$4,047,194.20	$4,856,633.00	$5,933,054.00
Department **9200 - Contributions to Other Funds** Totals		$5,842,767.26	$6,406,145.68	$6,405,966.98	$4,862,228.00	$4,051,815.01	$4,862,633.00	$5,939,054.00
	EXPENSE TOTALS	$18,883,433.85	$21,125,283.48	$22,021,119.37	$17,011,019.00	$17,167,977.49	$20,040,390.00	$21,319,492.00
Fund **523 - Water & Sewer Fund** Totals								
	REVENUE TOTALS	$18,757,328.59	$22,444,481.68	$22,174,425.40	$20,903,265.00	$18,590,785.63	$21,510,068.00	$23,727,237.00
	EXPENSE TOTALS	$18,883,433.85	$21,125,283.48	$22,021,119.37	$17,011,019.00	$17,167,977.49	$20,040,390.00	$21,319,492.00
Fund **523 - Water & Sewer Fund** Totals		($126,105.26)	$1,319,198.20	$153,306.03	$3,892,246.00	$1,422,808.14	$1,469,678.00	$2,407,745.00

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Fund **524 - Electric Fund**								
REVENUE								
Intergovernmental Revenue								
524-33-4164	FEMA DR-4685	.00	.00	345,477.48	.00	.00	.00	.00
	Intergovernmental Revenue Totals	$0.00	$0.00	$345,477.48	$0.00	$0.00	$0.00	$0.00
Charges For Services								
524-34-4131	Sale of Recyclables, Recycle Ctr	28,150.02	18,636.19	37,614.63	25,000.00	18,264.70	25,000.00	25,000.00
524-34-4311	Sale of Electricity	48,239,329.91	52,511,170.25	54,007,674.87	59,044,655.00	42,830,659.13	50,970,781.00	61,616,530.00
524-34-4312	Security Lights	1,437,329.61	1,418,378.81	1,444,831.30	1,862,000.00	1,410,701.03	1,700,000.00	1,750,000.00
524-34-4313	Connection Fees	122,375.00	2,375.00	126,200.00	50,000.00	71,290.00	80,000.00	82,000.00
524-34-4314	Pole Rental	198,796.16	205,278.95	208,429.83	208,429.00	214,660.08	214,660.00	215,000.00
524-34-4315	Allowances & Adjustments	(2,320.11)	(2,170.68)	(99,649.12)	(5,000.00)	(17,472.28)	(19,000.00)	(3,000.00)
524-34-4316	Miscellaneous	234,713.54	267,720.26	238,404.42	225,000.00	233,117.64	245,000.00	250,000.00
524-34-4317	Penalties-Electric	439,346.25	512,416.41	526,663.32	550,000.00	483,508.78	591,000.00	591,000.00
524-34-4318	Off System Electric Sales	623,035.46	3,827,299.08	1,240,490.27	3,600,000.00	2,217,628.53	2,800,000.00	4,000,000.00
524-34-6002	Vendor Compensation	10,158.73	11,024.89	11,666.02	12,000.00	10,103.73	13,000.00	13,000.00
524-34-6003	Administrative/Connection Fees	147,965.00	145,795.85	188,815.00	185,000.00	167,530.00	200,000.00	210,000.00
524-34-6004	Other Miscellaneous Income	6,960.84	9,701.44	11,630.34	10,300.00	11,123.59	13,500.00	13,500.00
524-34-6005	Check Read	1,390.00	1,762.81	2,200.00	2,200.00	1,330.00	1,700.00	1,700.00
524-34-6009	Elderly Discounts-Electricity	(105,782.55)	(106,293.90)	(108,320.37)	(110,000.00)	(101,802.97)	(123,955.00)	(125,000.00)
524-34-6014	Electric Bad Debt	(129,921.06)	(204,259.71)	(370,163.08)	(200,000.00)	(147,222.05)	(180,000.00)	(180,000.00)
	Charges For Services Totals	$51,251,526.80	$58,618,835.65	$57,466,487.43	$65,459,584.00	$47,403,419.91	$56,531,686.00	$68,459,730.00
Investment Income								
524-36-1002	Interest on Invested Funds	248,950.62	307,265.18	494,322.90	400,000.00	453,594.54	605,000.00	500,000.00
	Investment Income Totals	$248,950.62	$307,265.18	$494,322.90	$400,000.00	$453,594.54	$605,000.00	$500,000.00
Contributions and Donations								
524-38-2219	Contributions - Round Up Program	65,073.39	63,062.37	66,179.27	65,000.00	51,248.85	68,000.00	68,000.00
	Contributions and Donations Totals	$65,073.39	$63,062.37	$66,179.27	$65,000.00	$51,248.85	$68,000.00	$68,000.00
Miscellaneous Revenue								
524-38-9008	Other Miscellaneous Revenue	476.85	350.00	238.00	300.00	35.00	50.00	50.00
	Miscellaneous Revenue Totals	$476.85	$350.00	$238.00	$300.00	$35.00	$50.00	$50.00
Other Financing Sources								
524-39-2101	Sale of Surplus Equipment	.00	.00	950.00	.00	.00	.00	.00
	Other Financing Sources Totals	$0.00	$0.00	$950.00	$0.00	$0.00	$0.00	$0.00
	REVENUE TOTALS	$51,566,027.66	$58,989,513.20	$58,373,655.08	$65,924,884.00	$47,908,298.30	$57,204,736.00	$69,027,780.00
EXPENSE								
Department **4600 - Electric System**								
Personnel Services & Employee Benefits								
524-4600-51-1100	Regular Salaries and Wages	1,505,421.58	1,507,131.37	1,627,155.27	1,672,541.00	1,456,113.15	1,758,025.00	1,801,975.00
524-4600-51-1101	Call Pay	21,058.14	22,717.92	23,800.74	25,000.00	21,044.71	24,815.00	25,435.00
524-4600-51-1300	Overtime Wages	224,768.24	418,930.52	349,099.41	400,000.00	313,647.92	390,040.00	399,790.00

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Fund **524 - Electric Fund**								
EXPENSE								
Department **4600 - Electric System**								
Personnel Services & Employee Benefits								
524-4600-51-2100	Group Insurance	289,030.94	298,999.92	298,999.08	299,000.00	249,166.70	299,000.00	354,781.00
524-4600-51-2200	FICA - City Share	125,719.35	140,345.01	143,975.06	160,462.00	129,338.44	166,225.00	170,381.00
524-4600-51-2400	Retirement	199,317.25	190,239.31	181,557.71	201,039.00	167,532.50	201,039.00	205,785.00
524-4600-51-2700	Workers Comp Claims	17,000.03	17,000.04	17,022.96	27,051.00	22,542.50	27,051.00	7,551.00
524-4600-51-2901	Uniforms	11,905.99	28,267.05	21,508.56	30,000.00	25,561.94	30,000.00	30,000.00
524-4600-51-2902	Travel and Training	9,571.45	18,262.71	11,147.17	26,000.00	10,911.32	26,000.00	26,000.00
	Personnel Services & Employee Benefits Totals	$2,403,792.97	$2,641,893.85	$2,674,265.96	$2,841,093.00	$2,395,859.18	$2,922,195.00	$3,021,698.00
Purchased/Contracted Services								
524-4600-52-2201	Vehicle Repair & Maintenance	107,219.43	143,159.54	150,597.83	150,000.00	206,344.58	213,000.00	150,000.00
524-4600-52-2203	Radio Maintenance	.00	.00	.00	4,715.00	3,929.95	4,715.00	17,520.00
524-4600-52-2213	Meters & Accessories Expense	149,913.53	457,520.89	339,574.67	500,000.00	390,125.64	400,000.00	515,000.00
524-4600-52-2323	Street and Security Lights	131,362.49	270,464.25	262,231.16	200,000.00	121,547.25	150,000.00	150,000.00
524-4600-52-2526	IT Services	.00	.00	.00	56,231.00	46,859.95	56,231.00	78,467.00
524-4600-52-3101	Gen Liability Claims/Contrib	30,500.04	30,500.04	30,500.04	180,675.00	150,562.50	180,675.00	175,136.00
524-4600-52-3107	Auto Liability Claims	8,400.00	8,400.00	8,400.00	.00	.00	.00	.00
524-4600-52-3999	Other Contractual Services	100,915.77	240,852.46	178,331.63	200,000.00	452,994.70	500,000.00	300,000.00
	Purchased/Contracted Services Totals	$528,311.26	$1,150,897.18	$969,635.33	$1,291,621.00	$1,372,364.57	$1,504,621.00	$1,386,123.00
Supplies								
524-4600-53-1101	General Office Supplies	268.38	523.30	.00	500.00	68.00	500.00	500.00
524-4600-53-1103	Materials	43,486.44	719,267.21	1,388,858.75	800,000.00	795,858.68	950,000.00	750,000.00
524-4600-53-1200	Utilities/Energy	10,411.20	7,433.28	4,905.09	10,000.00	3,673.30	7,500.00	7,500.00
524-4600-53-1270	Energy - Gasoline	89,549.49	103,367.17	98,779.13	105,000.00	73,877.49	85,000.00	85,000.00
524-4600-53-1401	Dues, Publications, Subscript	446.33	685.50	5,538.43	2,500.00	4,041.17	4,500.00	4,500.00
524-4600-53-1530	Power Purchased	37,094,906.26	42,570,083.90	41,954,076.24	49,728,614.00	34,276,779.63	42,066,207.00	48,282,658.00
524-4600-53-1531	Electric Cities	191,967.76	208,822.83	217,468.50	200,000.00	190,310.96	225,000.00	225,000.00
524-4600-53-1601	Small Tools and Equipment	22,997.57	38,234.70	20,483.71	30,000.00	20,517.75	30,000.00	35,000.00
	Supplies Totals	$37,454,033.43	$43,648,417.89	$43,690,109.85	$50,876,614.00	$35,365,126.98	$43,368,707.00	$49,390,158.00
	Department **4600 - Electric System** Totals	$40,386,137.66	$47,441,208.92	$47,334,011.14	$55,009,328.00	$39,133,350.73	$47,795,523.00	$53,797,979.00
Department **4650 - Electric System Construction**								
Purchased/Contracted Services								
524-4650-52-2323	Street and Security Lights	801,687.72	.00	.00	.00	.00	.00	.00
	Purchased/Contracted Services Totals	$801,687.72	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Department **4650 - Electric System Construction** Totals	$801,687.72	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

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Fund **524 - Electric Fund**								
EXPENSE								
Department **9100 - Transfers**								
Depreciation								
524-9100-56-3000	Depreciation Expense	410,896.97	416,667.54	421,618.64	.00	322,588.53	322,589.00	322,589.00
	Depreciation Totals	$410,896.97	$416,667.54	$421,618.64	$0.00	$322,588.53	$322,589.00	$322,589.00
Department **9100 - Transfers** Totals		$410,896.97	$416,667.54	$421,618.64	$0.00	$322,588.53	$322,589.00	$322,589.00
Department **9200 - Contributions to Other Funds**								
Other Costs								
524-9200-57-2101	Round Up Exp - LaGrange Pers Aid	32,536.71	31,531.18	33,089.64	30,000.00	25,624.42	30,000.00	30,000.00
	Other Costs Totals	$32,536.71	$31,531.18	$33,089.64	$30,000.00	$25,624.42	$30,000.00	$30,000.00
Other Financing Uses								
524-9200-61-1001	Transfer Out-General Fund	6,000,000.03	8,000,000.00	8,300,000.00	9,025,170.00	7,520,975.00	9,025,170.00	11,841,667.00
524-9200-61-1003	Transfer Out-Cap Improvement Fd	255,000.00	.00	.00	.00	.00	.00	.00
524-9200-61-1005	Transfer Out-Utility Fund	800,000.00	800,000.00	900,000.00	1,024,034.00	853,361.70	1,024,034.00	1,367,356.00
	Other Financing Uses Totals	$7,055,000.03	$8,800,000.00	$9,200,000.00	$10,049,204.00	$8,374,336.70	$10,049,204.00	$13,209,023.00
Department **9200 - Contributions to Other Funds** Totals		$7,087,536.74	$8,831,531.18	$9,233,089.64	$10,079,204.00	$8,399,961.12	$10,079,204.00	$13,239,023.00
EXPENSE TOTALS		$48,686,259.09	$56,689,407.64	$56,988,719.42	$65,088,532.00	$47,855,900.38	$58,197,316.00	$67,359,591.00
Fund **524 - Electric Fund** Totals								
REVENUE TOTALS		$51,566,027.66	$58,989,513.20	$58,373,655.08	$65,924,884.00	$47,908,298.30	$57,204,736.00	$69,027,780.00
EXPENSE TOTALS		$48,686,259.09	$56,689,407.64	$56,988,719.42	$65,088,532.00	$47,855,900.38	$58,197,316.00	$67,359,591.00
Fund **524 - Electric Fund** Totals		$2,879,768.57	$2,300,105.56	$1,384,935.66	$836,352.00	$52,397.92	($992,580.00)	$1,668,189.00

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Fund **525 - Gas Fund**								
REVENUE								
Charges For Services								
525-34-4411	Sale of Gas	18,373,845.50	20,493,046.22	17,646,095.55	14,377,184.00	13,068,839.11	15,155,860.00	16,771,456.00
525-34-4412	Connection Fees	39,600.00	.00	163,100.00	.00	(38,100.00)	(38,100.00)	.00
525-34-4413	Allowances & Adjustments	(2,913.67)	(10,553.09)	(6,417.77)	(5,000.00)	(11,579.41)	(11,579.00)	.00
525-34-4414	Miscellaneous	14,601.56	10,828.45	8,466.43	10,000.00	12,485.29	15,000.00	10,000.00
525-34-4415	Gas Conversion	7,568.90	430.00	7,351.12	7,500.00	5,820.10	6,000.00	6,000.00
525-34-4416	Penalties-Gas	84,251.27	111,166.63	106,101.82	100,000.00	77,902.02	95,000.00	100,000.00
525-34-6002	Vendor Compensation	3,631.86	4,289.41	3,830.53	4,500.00	2,850.60	3,800.00	4,000.00
525-34-6003	Administrative/Connection Fees	10,075.00	7,610.00	8,400.00	8,000.00	7,680.00	8,800.00	8,500.00
525-34-6004	Other Miscellaneous Income	1,521.96	1,523.45	175,148.44	2,000.00	1,145.36	1,500.00	2,000.00
525-34-6005	Check Read	240.00	430.00	260.00	400.00	240.00	400.00	400.00
525-34-6010	Elderly Discounts-Gas	(45,758.51)	(45,584.13)	(45,829.58)	(47,000.00)	(42,498.43)	(51,306.00)	(51,000.00)
525-34-6015	Gas Bad Debt	(1,775.65)	(17,705.10)	(43,233.84)	(30,000.00)	(18,042.83)	(24,586.00)	(20,000.00)
	Charges For Services Totals	$18,484,888.22	$20,555,481.84	$18,023,272.70	$14,427,584.00	$13,066,741.81	$15,160,789.00	$16,831,356.00
Investment Income								
525-36-1002	Interest on Invested Funds	70,351.98	72,159.49	94,131.26	80,000.00	87,977.06	117,000.00	110,000.00
	Investment Income Totals	$70,351.98	$72,159.49	$94,131.26	$80,000.00	$87,977.06	$117,000.00	$110,000.00
Contributions and Donations								
525-38-2219	Contributions - Round Up Program	29,869.76	28,946.66	30,377.38	27,000.00	23,524.05	30,500.00	30,500.00
	Contributions and Donations Totals	$29,869.76	$28,946.66	$30,377.38	$27,000.00	$23,524.05	$30,500.00	$30,500.00
Miscellaneous Revenue								
525-38-9008	Other Miscellaneous Revenue	1,335.00	70.00	.00	.00	.00	.00	.00
	Miscellaneous Revenue Totals	$1,335.00	$70.00	$0.00	$0.00	$0.00	$0.00	$0.00
Other Financing Sources								
525-39-2101	Sale of Surplus Equipment	115.90	.00	.00	.00	1,400.00	1,400.00	.00
	Other Financing Sources Totals	$115.90	$0.00	$0.00	$0.00	$1,400.00	$1,400.00	$0.00
	REVENUE TOTALS	$18,586,560.86	$20,656,657.99	$18,147,781.34	$14,534,584.00	$13,179,642.92	$15,309,689.00	$16,971,856.00
EXPENSE								
Department **4700 - Gas System**								
Personnel Services & Employee Benefits								
525-4700-51-1100	Regular Salaries and Wages	496,361.48	496,472.41	436,150.40	478,746.00	394,312.12	470,640.00	482,400.00
525-4700-51-1101	Call Pay	8,519.40	8,825.85	8,226.36	8,500.00	7,300.26	8,660.00	8,880.00
525-4700-51-1300	Overtime Wages	55,906.76	69,053.50	64,806.60	55,000.00	60,286.90	74,960.00	76,830.00
525-4700-51-2100	Group Insurance	103,999.96	104,000.04	104,000.04	104,000.00	86,666.70	104,000.00	107,859.00
525-4700-51-2200	FICA - City Share	39,972.36	41,265.71	36,680.68	41,482.00	33,176.11	42,401.00	43,460.00
525-4700-51-2400	Retirement	66,178.54	61,923.58	56,564.14	57,545.00	47,954.20	57,545.00	55,090.00
525-4700-51-2700	Workers Comp Claims	19,500.00	19,500.00	19,500.00	9,409.00	7,840.80	9,409.00	4,304.00
525-4700-51-2901	Uniforms	3,994.87	4,617.66	3,490.71	4,500.00	3,019.35	4,025.00	4,500.00

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Fund **525 - Gas Fund**								
EXPENSE								
Department **4700 - Gas System**								
Personnel Services & Employee Benefits								
525-4700-51-2902	Travel and Training	5,415.94	16,358.36	11,987.73	15,000.00	6,873.65	11,186.00	15,000.00
	Personnel Services & Employee Benefits Totals	$799,849.31	$822,017.11	$741,406.66	$774,182.00	$647,430.09	$782,826.00	$798,323.00
Purchased/Contracted Services								
525-4700-52-1202	Professional Services - Legal	.00	672.50	11,178.69	5,000.00	16,884.70	17,000.00	1,000.00
525-4700-52-1203	Prof Services - Engineering	.00	1,177.50	26,046.34	.00	30,962.11	40,000.00	10,000.00
525-4700-52-2201	Vehicle Repair & Maintenance	39,053.74	70,362.82	61,550.99	40,000.00	29,612.82	36,127.00	40,000.00
525-4700-52-2203	Radio Maintenance	.00	.00	.00	3,772.00	3,140.15	3,297.00	7,008.00
525-4700-52-2205	Other Repair & Maintenance	900.00	.00	.00	.00	.00	.00	.00
525-4700-52-2210	Gas Conversion	1,400.00	.00	.00	5,000.00	.00	.00	.00
525-4700-52-2213	Meters & Accessories Expense	196,192.81	274,862.88	377,324.71	275,000.00	154,143.91	200,000.00	200,000.00
525-4700-52-2526	IT Services	.00	.00	.00	91,375.00	76,149.79	91,375.00	104,622.00
525-4700-52-3101	Gen Liability Claims/Contrib	37,500.00	37,500.00	37,500.00	180,675.00	152,993.12	180,675.00	175,136.00
525-4700-52-3107	Auto Liability Claims	6,200.04	6,200.04	6,200.04	.00	.00	.00	.00
525-4700-52-3999	Other Contractual Services	142,899.54	158,496.85	141,132.10	145,000.00	130,104.52	158,468.00	145,000.00
	Purchased/Contracted Services Totals	$424,146.13	$549,272.59	$660,932.87	$745,822.00	$593,991.12	$726,942.00	$682,766.00
Supplies								
525-4700-53-1101	General Office Supplies	999.74	308.28	1,357.84	150.00	386.18	500.00	500.00
525-4700-53-1103	Materials	22,629.97	143,129.08	162,063.90	125,000.00	119,827.91	141,449.00	140,000.00
525-4700-53-1200	Utilities/Energy	12,920.01	14,078.22	14,405.59	15,000.00	12,084.62	13,618.00	15,000.00
525-4700-53-1270	Energy - Gasoline	37,660.01	38,104.03	30,893.38	40,000.00	25,362.38	30,589.00	40,000.00
525-4700-53-1401	Dues, Publications, Subscript	35,848.38	29,347.36	37,802.32	27,000.00	47,237.42	48,000.00	40,000.00
525-4700-53-1521	Natural Gas Purchased	12,472,111.72	14,612,752.84	7,915,881.55	8,694,021.00	7,895,726.62	9,338,184.00	10,301,046.00
525-4700-53-1601	Small Tools and Equipment	10,635.52	15,033.93	11,685.91	14,000.00	9,660.10	12,880.00	20,000.00
	Supplies Totals	$12,592,805.35	$14,852,753.74	$8,174,090.49	$8,915,171.00	$8,110,285.23	$9,585,220.00	$10,556,546.00
	Department **4700 - Gas System** Totals	$13,816,800.79	$16,224,043.44	$9,576,430.02	$10,435,175.00	$9,351,706.44	$11,094,988.00	$12,037,635.00
Department **4750 - Gas System Construction**								
Purchased/Contracted Services								
525-4750-52-1650	Repairs to Pavement	99,801.47	.00	.00	.00	.00	.00	.00
	Purchased/Contracted Services Totals	$99,801.47	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Department **4750 - Gas System Construction** Totals	$99,801.47	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Department **9100 - Transfers**								
Depreciation								
525-9100-56-3000	Depreciation Expense	367,652.48	361,826.57	357,872.30	.00	272,199.79	272,199.00	272,199.00
	Depreciation Totals	$367,652.48	$361,826.57	$357,872.30	$0.00	$272,199.79	$272,199.00	$272,199.00
	Department **9100 - Transfers** Totals	$367,652.48	$361,826.57	$357,872.30	$0.00	$272,199.79	$272,199.00	$272,199.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Estimated Amount	2026 Projected
Fund **525 - Gas Fund**								
EXPENSE								
Department **9200 - Contributions to Other Funds**								
Other Costs								
525-9200-57-2101	Round Up Exp - LaGrange Pers Aid	14,934.86	14,475.34	15,188.67	13,700.00	11,762.04	14,000.00	14,000.00
	Other Costs Totals	$14,934.86	$14,475.34	$15,188.67	$13,700.00	$11,762.04	$14,000.00	$14,000.00
Other Financing Uses								
525-9200-61-1001	Transfer Out-General Fund	2,350,000.00	3,000,000.00	2,800,000.00	3,180,188.00	2,650,156.70	3,180,188.00	3,183,278.00
525-9200-61-1005	Transfer Out-Utility Fund	1,100,000.00	1,100,000.00	1,256,000.00	584,725.00	487,270.80	584,725.00	718,082.00
	Other Financing Uses Totals	$3,450,000.00	$4,100,000.00	$4,056,000.00	$3,764,913.00	$3,137,427.50	$3,764,913.00	$3,901,360.00
Department **9200 - Contributions to Other Funds** Totals		$3,464,934.86	$4,114,475.34	$4,071,188.67	$3,778,613.00	$3,149,189.54	$3,778,913.00	$3,915,360.00
EXPENSE TOTALS		$17,749,189.60	$20,700,345.35	$14,005,490.99	$14,213,788.00	$12,773,095.77	$15,146,100.00	$16,225,194.00
Fund **525 - Gas Fund** Totals								
REVENUE TOTALS		$18,586,560.86	$20,656,657.99	$18,147,781.34	$14,534,584.00	$13,179,642.92	$15,309,689.00	$16,971,856.00
EXPENSE TOTALS		$17,749,189.60	$20,700,345.35	$14,005,490.99	$14,213,788.00	$12,773,095.77	$15,146,100.00	$16,225,194.00
Fund **525 - Gas Fund** Totals		$837,371.26	($43,687.36)	$4,142,290.35	$320,796.00	$406,547.15	$163,589.00	$746,662.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Estimated Amount	2026 Projected
Fund **526 - Telecommunications Fund**								
REVENUE								
Intergovernmental Revenue								
526-33-4164	FEMA DR-4685	.00	.00	54,373.95	.00	.00	.00	.00
	Intergovernmental Revenue Totals	$0.00	$0.00	$54,373.95	$0.00	$0.00	$0.00	$0.00
Charges For Services								
526-34-5603	Telecommunications Services	481,957.26	415,962.28	417,823.65	613,155.00	284,000.73	332,147.00	290,717.00
526-34-5604	Fiber Network	268,253.94	308,441.26	318,798.72	770,848.00	454,194.50	558,221.00	601,932.00
526-34-5605	Miscellaneous	9,469.70	100,462.23	74,228.10	10,000.00	18,065.93	20,000.00	20,000.00
526-34-5607	ISP Services	999,049.83	1,112,901.87	1,120,688.65	1,657,698.00	982,368.17	1,215,795.00	1,283,329.00
526-34-5608	PBX Services	554,337.37	559,273.53	597,675.35	784,679.00	530,562.64	661,321.00	656,508.00
526-34-5613	Tower Lease Revenue	19,705.64	65,320.42	20,107.92	20,108.00	16,756.60	21,436.00	19,065.00
526-34-5614	School Project-School Fees	89,028.00	89,028.00	89,028.00	89,028.00	74,190.00	89,028.00	89,028.00
526-34-5617	Troup County LAN/WAN	354,900.01	442,892.11	409,821.16	428,113.00	355,654.11	432,000.00	458,525.00
526-34-5622	Professional Services	2,897.25	18,200.00	28,341.61	33,174.00	59,176.41	60,000.00	33,174.00
526-34-5623	Hosted Services	203,039.92	235,374.00	235,712.11	237,174.00	198,695.00	252,511.00	279,135.00
526-34-6002	Vendor Compensation	115.14	112.59	126.39	.00	118.04	118.00	.00
	Charges For Services Totals	$2,982,754.06	$3,347,968.29	$3,312,351.66	$4,643,977.00	$2,973,782.13	$3,642,577.00	$3,731,413.00
Investment Income								
526-36-1002	Interest on Invested Funds	41,862.04	43,041.55	56,307.16	40,000.00	61,639.29	65,000.00	100,000.00
	Investment Income Totals	$41,862.04	$43,041.55	$56,307.16	$40,000.00	$61,639.29	$65,000.00	$100,000.00
Miscellaneous Revenue								
526-38-1005	Technology Center Lease	55,683.87	67,775.81	70,500.00	88,800.00	59,500.00	73,200.00	75,750.00
526-38-9008	Other Miscellaneous Revenue	.00	361,921.15	.00	.00	30,789.09	30,789.00	.00
	Miscellaneous Revenue Totals	$55,683.87	$429,696.96	$70,500.00	$88,800.00	$90,289.09	$103,989.00	$75,750.00
	REVENUE TOTALS	$3,080,299.97	$3,820,706.80	$3,493,532.77	$4,772,777.00	$3,125,710.51	$3,811,566.00	$3,907,163.00
EXPENSE								
Department **4800 - Telecommunications and Information Technology**								
Cost Center **4802 - Telecommunications**								
Personnel Services & Employee Benefits								
526-4800-4802-51-1100	Regular Salaries and Wages	459,206.97	480,158.22	415,610.79	549,153.00	513,071.48	633,600.00	649,440.00
526-4800-4802-51-1101	Call Pay	7,877.80	9,600.76	7,667.60	9,500.00	11,698.40	13,625.00	14,000.00
526-4800-4802-51-1300	Overtime Wages	37,181.69	46,512.46	55,586.42	55,000.00	71,377.75	85,280.00	87,400.00
526-4800-4802-51-2100	Group Insurance	78,000.00	78,000.00	78,000.00	104,000.00	86,666.70	104,000.00	151,653.00
526-4800-4802-51-2200	FICA - City Share	36,439.18	38,953.87	34,891.42	46,945.00	43,412.80	56,037.00	57,439.00
526-4800-4802-51-2400	Retirement	59,715.10	55,167.61	48,606.65	66,008.00	55,006.70	66,008.00	74,165.00
526-4800-4802-51-2700	Workers Comp Claims	750.00	750.00	750.00	1,764.00	1,470.00	1,764.00	1,970.00
526-4800-4802-51-2901	Uniforms	278.00	358.00	828.56	2,500.00	1,808.69	2,500.00	2,500.00
526-4800-4802-51-2902	Travel and Training	13,345.96	7,120.39	17,434.12	43,500.00	41,648.11	42,814.00	50,395.00
	Personnel Services & Employee Benefits Totals	$692,794.70	$716,621.31	$659,375.56	$878,370.00	$826,160.63	$1,005,628.00	$1,088,962.00

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Fund **526 - Telecommunications Fund**								
EXPENSE								
Department **4800 - Telecommunications and Information Technology**								
Cost Center **4802 - Telecommunications**								
Purchased/Contracted Services								
526-4800-4802-52-1202	Professional Services - Legal	4,624.53	1,098.45	3,567.22	5,000.00	1,800.30	5,000.00	5,000.00
526-4800-4802-52-2201	Vehicle Repair & Maintenance	5,441.21	7,145.43	4,026.68	7,500.00	15,823.73	21,598.00	22,000.00
526-4800-4802-52-2203	Radio Maintenance	.00	.00	.00	.00	1,406.88	.00	.00
526-4800-4802-52-2204	Telephone Maintenance	136,388.99	187,730.57	192,696.61	266,452.00	165,245.62	213,736.00	260,779.00
526-4800-4802-52-2211	Internet	204,145.99	199,906.81	194,316.67	601,076.00	240,278.30	294,818.00	338,083.00
526-4800-4802-52-2212	Transport	11,029.00	(367.50)	661.50	.00	1,060.50	1,061.00	.00
526-4800-4802-52-2325	Tech Center Maintenance	93,321.01	85,455.61	88,423.34	113,570.00	135,874.64	150,002.00	75,000.00
526-4800-4802-52-2335	Troup Co tower site (West Point)	.00	.00	8,231.00	.00	.00	.00	.00
526-4800-4802-52-2526	IT Services	.00	.00	.00	77,317.00	64,430.05	77,317.00	144,622.00
526-4800-4802-52-3101	Gen Liability Claims/Contrib	1,200.00	1,200.00	1,200.00	22,584.00	18,820.00	22,584.00	56,767.00
526-4800-4802-52-3107	Auto Liability Claims	1,200.00	1,200.00	1,200.00	.00	.00	.00	.00
526-4800-4802-52-3999	Other Contractual Services	137,689.09	189,644.47	265,877.27	140,700.00	193,898.73	200,000.00	219,680.00
	Purchased/Contracted Services Totals	$595,039.82	$673,013.84	$760,200.29	$1,234,199.00	$838,638.75	$986,116.00	$1,121,931.00
Supplies								
526-4800-4802-53-1101	General Office Supplies	4,384.88	4,784.80	6,373.63	7,500.00	3,998.66	7,280.00	7,500.00
526-4800-4802-53-1103	Materials	3,579.92	14,175.35	215,408.57	45,000.00	77,276.91	83,173.00	252,900.00
526-4800-4802-53-1200	Utilities/Energy	22,147.80	15,597.86	7,075.35	19,200.00	6,184.11	9,610.00	10,000.00
526-4800-4802-53-1270	Energy - Gasoline	8,762.34	7,112.23	8,102.42	10,600.00	10,061.09	10,657.00	11,800.00
526-4800-4802-53-1401	Dues, Publications, Subscript	.00	.00	1,655.80	1,700.00	.00	.00	.00
526-4800-4802-53-1601	Small Tools and Equipment	2,802.85	1,872.27	1,127.52	2,000.00	35,258.68	35,258.00	35,000.00
	Supplies Totals	$41,677.79	$43,542.51	$239,743.29	$86,000.00	$132,779.45	$145,978.00	$317,200.00
Cost Center **4802 - Telecommunications** Totals		$1,329,512.31	$1,433,177.66	$1,659,319.14	$2,198,569.00	$1,797,578.83	$2,137,722.00	$2,528,093.00
Cost Center **4805 - IT Services**								
Personnel Services & Employee Benefits								
526-4800-4805-51-1100	Regular Salaries and Wages	150,234.09	132,078.87	186,360.88	192,120.00	101,438.02	110,150.00	112,900.00
526-4800-4805-51-1101	Call Pay	5,423.76	4,314.66	6,867.32	8,000.00	6,106.72	7,215.00	7,400.00
526-4800-4805-51-1300	Overtime Wages	16,951.28	15,123.16	11,788.31	13,000.00	3,415.64	4,200.00	13,000.00
526-4800-4805-51-2100	Group Insurance	39,000.00	39,000.00	39,000.00	39,000.00	32,500.00	39,000.00	38,020.00
526-4800-4805-51-2200	FICA - City Share	12,209.13	10,399.41	14,125.28	16,160.00	7,462.19	9,300.00	10,197.00
526-4800-4805-51-2400	Retirement	21,840.52	23,132.97	20,398.14	22,380.00	18,650.00	22,380.00	12,895.00
526-4800-4805-51-2700	Workers Comp Claims	750.00	750.00	750.00	2,940.00	2,450.00	2,940.00	201.00
	Personnel Services & Employee Benefits Totals	$246,408.78	$224,799.07	$279,289.93	$293,600.00	$172,022.57	$195,185.00	$194,613.00
Purchased/Contracted Services								
526-4800-4805-52-1306	Software Maintenance	36,040.33	52,734.76	144,240.98	302,000.00	244,281.83	278,000.00	300,000.00
526-4800-4805-52-1309	Machinery & Equipment	69.00	4,056.39	.00	1,000.00	.00	.00	1,000.00
526-4800-4805-52-3101	Gen Liability Claims/Contrib	.00	.00	.00	37,641.00	31,367.50	37,641.00	5,782.00

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Fund **526 - Telecommunications Fund**								
EXPENSE								
Department **4800 - Telecommunications and Information Technology**								
Cost Center **4805 - IT Services**								
Purchased/Contracted Services								
526-4800-4805-52-3999	Other Contractual Services	18,831.20	11,301.90	15,979.22	28,500.00	868.49	1,000.00	16,000.00
	Purchased/Contracted Services Totals	$54,940.53	$68,093.05	$160,220.20	$369,141.00	$276,517.82	$316,641.00	$322,782.00
Supplies								
526-4800-4805-53-1307	Non Cap Software	.00	59,686.74	137.50	3,000.00	4,035.79	4,050.00	3,000.00
526-4800-4805-53-1308	Non Cap Hardware	.00	97,546.88	70,874.39	12,000.00	39,018.72	39,500.00	25,000.00
	Supplies Totals	$0.00	$157,233.62	$71,011.89	$15,000.00	$43,054.51	$43,550.00	$28,000.00
	Cost Center **4805 - IT Services** Totals	$301,349.31	$450,125.74	$510,522.02	$677,741.00	$491,594.90	$555,376.00	$545,395.00
	Department **4800 - Telecommunications and Information Technology** Totals	$1,630,861.62	$1,883,303.40	$2,169,841.16	$2,876,310.00	$2,289,173.73	$2,693,098.00	$3,073,488.00
Department **9100 - Transfers**								
Depreciation								
526-9100-56-3000	Depreciation Expense	511,095.78	528,398.14	533,773.95	.00	403,834.59	538,445.00	538,445.00
	Depreciation Totals	$511,095.78	$528,398.14	$533,773.95	$0.00	$403,834.59	$538,445.00	$538,445.00
Other Financing Uses								
526-9100-61-1001	Transfer Out-General Fund	650,000.00	650,000.00	650,000.00	715,917.00	596,597.50	715,917.00	586,075.00
526-9100-61-1003	Transfer Out-Cap Improvement Fd	178,000.00	.00	.00	.00	.00	.00	.00
526-9100-61-1005	Transfer Out-Utility Fund	100,000.00	100,000.00	100,000.00	22,826.00	19,021.70	22,826.00	70,524.00
	Other Financing Uses Totals	$928,000.00	$750,000.00	$750,000.00	$738,743.00	$615,619.20	$738,743.00	$656,599.00
	Department **9100 - Transfers** Totals	$1,439,095.78	$1,278,398.14	$1,283,773.95	$738,743.00	$1,019,453.79	$1,277,188.00	$1,195,044.00
	EXPENSE TOTALS	$3,069,957.40	$3,161,701.54	$3,453,615.11	$3,615,053.00	$3,308,627.52	$3,970,286.00	$4,268,532.00
Fund **526 - Telecommunications Fund** Totals								
	REVENUE TOTALS	$3,080,299.97	$3,820,706.80	$3,493,532.77	$4,772,777.00	$3,125,710.51	$3,811,566.00	$3,907,163.00
	EXPENSE TOTALS	$3,069,957.40	$3,161,701.54	$3,453,615.11	$3,615,053.00	$3,308,627.52	$3,970,286.00	$4,268,532.00
	Fund **526 - Telecommunications Fund** Totals	$10,342.57	$659,005.26	$39,917.66	$1,157,724.00	($182,917.01)	($158,720.00)	($361,369.00)

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Fund **541 - Sanitation Fund**								
REVENUE								
Intergovernmental Revenue								
541-33-4164	FEMA DR-4685	.00	.00	75,410.24	.00	.00	.00	.00
	Intergovernmental Revenue Totals	$0.00	$0.00	$75,410.24	$0.00	$0.00	$0.00	$0.00
Charges For Services								
541-34-4111	Residential Garbage Collection	2,322,517.54	2,404,421.17	2,791,420.81	3,212,000.00	2,633,295.44	3,148,156.00	3,313,619.00
541-34-4112	Commercial Garbage/Front Loaders	159,209.80	187,421.75	216,683.18	220,000.00	196,160.32	234,265.00	234,265.00
541-34-4113	Elderly Discount	(115,215.41)	(115,181.06)	(117,217.39)	(120,000.00)	(117,899.77)	(141,000.00)	(141,000.00)
541-34-4131	Sale of Recyclables, Recycle Ctr	1,185.41	.00	.00	.00	.00	.00	.00
541-34-4133	Sale of Recycled - Metal, Commercial	432.00	3,946.62	10,351.22	10,000.00	8,775.00	10,000.00	10,000.00
541-34-4150	Landfill Tip Fee	643,405.22	529,075.54	508,375.31	725,000.00	869,857.54	1,053,047.00	1,055,000.00
541-34-6018	Sanitation Bad Debt	(6,278.36)	(8,578.30)	(18,026.10)	(24,000.00)	(10,950.65)	(14,000.00)	(13,000.00)
	Charges For Services Totals	$3,005,256.20	$3,001,105.72	$3,391,587.03	$4,023,000.00	$3,579,237.88	$4,290,468.00	$4,458,884.00
Investment Income								
541-36-1002	Interest on Invested Funds	390.15	9,412.98	75,813.94	68,000.00	58,611.94	70,000.00	70,000.00
	Investment Income Totals	$390.15	$9,412.98	$75,813.94	$68,000.00	$58,611.94	$70,000.00	$70,000.00
Miscellaneous Revenue								
541-38-9008	Other Miscellaneous Revenue	15,952.00	1,064.00	1,517.60	1,500.00	1,626.64	1,700.00	1,700.00
	Miscellaneous Revenue Totals	$15,952.00	$1,064.00	$1,517.60	$1,500.00	$1,626.64	$1,700.00	$1,700.00
Other Financing Sources								
541-39-2101	Sale of Surplus Equipment	.00	.00	.00	.00	17,800.00	17,800.00	.00
	Other Financing Sources Totals	$0.00	$0.00	$0.00	$0.00	$17,800.00	$17,800.00	$0.00
	REVENUE TOTALS	$3,021,598.35	$3,011,582.70	$3,544,328.81	$4,092,500.00	$3,657,276.46	$4,379,968.00	$4,530,584.00
EXPENSE								
Department **4500 - Sanitation**								
Cost Center **4520 - Garbage Collection- Residential**								
Personnel Services & Employee Benefits								
541-4500-4520-51-1100	Regular Salaries and Wages	387,525.47	465,527.94	488,252.41	618,196.00	512,398.25	599,000.00	613,980.00
541-4500-4520-51-1300	Overtime Wages	34,137.31	27,529.70	43,517.17	30,000.00	57,024.47	67,070.00	68,745.00
541-4500-4520-51-2100	Group Insurance	140,766.10	142,999.92	143,000.04	169,000.00	140,833.50	169,000.00	128,295.00
541-4500-4520-51-2200	FICA - City Share	29,692.62	34,667.27	37,929.40	49,587.00	40,658.07	48,495.00	52,228.00
541-4500-4520-51-2400	Retirement	51,583.60	56,216.99	53,229.30	74,307.00	61,922.50	74,307.00	70,115.00
541-4500-4520-51-2700	Workers Comp Claims	30,000.01	30,000.00	30,000.00	7,645.00	6,370.80	7,645.00	30,112.00
541-4500-4520-51-2901	Uniforms	1,555.05	1,403.28	2,872.16	3,000.00	2,384.36	3,000.00	3,000.00
541-4500-4520-51-2902	Travel and Training	11.35	.00	.00	.00	1,098.23	1,100.00	.00
	Personnel Services & Employee Benefits Totals	$675,271.51	$758,345.10	$798,800.48	$951,735.00	$822,690.18	$969,617.00	$966,475.00
Purchased/Contracted Services								
541-4500-4520-52-1201	Prof Servs - Audit & Accounting	4,410.00	5,544.00	5,010.00	.00	.00	.00	.00
541-4500-4520-52-2201	Vehicle Repair & Maintenance	181,295.41	177,885.69	323,781.36	120,000.00	183,561.18	185,000.00	100,000.00
541-4500-4520-52-2207	Landfill Tipping Fees	337,006.81	305,034.30	285,332.41	278,000.00	277,115.65	288,000.00	288,000.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Estimated Amount	2026 Projected
Fund **541 - Sanitation Fund**								
EXPENSE								
Department **4500 - Sanitation**								
Cost Center **4520 - Garbage Collection- Residential**								
Purchased/Contracted Services								
541-4500-4520-52-3101	Gen Liability Claims/Contrib	6,999.96	6,999.96	6,999.96	55,923.00	46,602.50	55,923.00	90,348.00
541-4500-4520-52-3107	Auto Liability Claims	19,400.04	19,400.04	19,400.04	.00	.00	.00	.00
541-4500-4520-52-3999	Other Contractual Services	33,449.92	24,237.47	36,162.43	36,000.00	31,993.35	38,000.00	35,000.00
	Purchased/Contracted Services Totals	$582,562.14	$539,101.46	$676,686.20	$489,923.00	$539,272.68	$566,923.00	$513,348.00
Supplies								
541-4500-4520-53-1101	General Office Supplies	.00	1,510.08	.00	.00	.00	.00	.00
541-4500-4520-53-1103	Materials	10,001.88	7,989.24	7,077.71	36,000.00	5,017.39	36,000.00	5,000.00
541-4500-4520-53-1270	Energy - Gasoline	98,966.26	105,905.87	98,393.22	95,000.00	74,948.11	77,000.00	80,000.00
541-4500-4520-53-1601	Small Tools and Equipment	50,445.00	28,544.00	.00	.00	.00	.00	.00
	Supplies Totals	$159,413.14	$143,949.19	$105,470.93	$131,000.00	$79,965.50	$113,000.00	$85,000.00
Cost Center **4520 - Garbage Collection- Residential** Totals		$1,417,246.79	$1,441,395.75	$1,580,957.61	$1,572,658.00	$1,441,928.36	$1,649,540.00	$1,564,823.00
Cost Center **4521 - Garbage Collection - Commercial/Industrial**								
Personnel Services & Employee Benefits								
541-4500-4521-51-1100	Regular Salaries and Wages	.00	37.71	.00	.00	69.64	.00	.00
541-4500-4521-51-1300	Overtime Wages	47.79	1,108.08	.00	.00	53.73	.00	.00
541-4500-4521-51-2200	FICA - City Share	3.39	82.94	.00	.00	8.39	.00	.00
	Personnel Services & Employee Benefits Totals	$51.18	$1,228.73	$0.00	$0.00	$131.76	$0.00	$0.00
Purchased/Contracted Services								
541-4500-4521-52-3999	Other Contractual Services	70.00	.00	40.00	.00	40.00	.00	.00
	Purchased/Contracted Services Totals	$70.00	$0.00	$40.00	$0.00	$40.00	$0.00	$0.00
Supplies								
541-4500-4521-53-1101	General Office Supplies	885.38	77.34	772.67	.00	852.98	.00	.00
	Supplies Totals	$885.38	$77.34	$772.67	$0.00	$852.98	$0.00	$0.00
Cost Center **4521 - Garbage Collection - Commercial/Industrial** Totals		$1,006.56	$1,306.07	$812.67	$0.00	$1,024.74	$0.00	$0.00
Cost Center **4522 - Trash and Refuse**								
Personnel Services & Employee Benefits								
541-4500-4522-51-1100	Regular Salaries and Wages	.00	.00	.00	413,170.00	355,605.37	421,020.00	431,550.00
541-4500-4522-51-1300	Overtime Wages	.00	.00	.00	30,000.00	28,831.81	34,925.00	35,800.00
541-4500-4522-51-2100	Group Insurance	.00	.00	.00	117,000.00	97,500.00	117,000.00	124,609.00
541-4500-4522-51-2200	FICA - City Share	.00	.00	.00	33,902.00	26,779.58	34,880.00	35,752.00
541-4500-4522-51-2400	Retirement	.00	.00	.00	49,663.00	41,385.80	49,663.00	49,285.00
541-4500-4522-51-2700	Workers Comp Claims	.00	.00	.00	5,293.00	4,410.80	5,293.00	20,847.00
541-4500-4522-51-2901	Uniforms	.00	.00	.00	3,000.00	2,793.29	3,000.00	3,000.00

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Fund **541 - Sanitation Fund**								
EXPENSE								
Department **4500 - Sanitation**								
Cost Center **4522 - Trash and Refuse**								
Personnel Services & Employee Benefits								
541-4500-4522-51-2902	Travel and Training	.00	.00	.00	600.00	.00	.00	600.00
	Personnel Services & Employee Benefits Totals	$0.00	$0.00	$0.00	$652,628.00	$557,306.65	$665,781.00	$701,443.00
Purchased/Contracted Services								
541-4500-4522-52-2201	Vehicle Repair & Maintenance	.00	.00	.00	50,000.00	75,765.71	83,000.00	50,000.00
541-4500-4522-52-2202	Building Repair & Maintenance	.00	.00	.00	500.00	.00	.00	500.00
541-4500-4522-52-2207	Landfill Tipping Fees	.00	.00	.00	75,000.00	147,752.37	165,000.00	150,000.00
541-4500-4522-52-3101	Gen Liability Claims/Contrib	.00	.00	.00	38,716.00	32,263.30	38,715.00	62,549.00
541-4500-4522-52-3999	Other Contractual Services	.00	.00	.00	1,500.00	1,210.83	1,500.00	1,500.00
	Purchased/Contracted Services Totals	$0.00	$0.00	$0.00	$165,716.00	$256,992.21	$288,215.00	$264,549.00
Supplies								
541-4500-4522-53-1103	Materials	.00	.00	.00	6,000.00	4,912.64	6,000.00	6,000.00
541-4500-4522-53-1270	Energy - Gasoline	.00	.00	.00	50,000.00	39,567.33	44,000.00	50,000.00
	Supplies Totals	$0.00	$0.00	$0.00	$56,000.00	$44,479.97	$50,000.00	$56,000.00
Cost Center **4522 - Trash and Refuse** Totals		$0.00	$0.00	$0.00	$874,344.00	$858,778.83	$1,003,996.00	$1,021,992.00
Cost Center **4530 - Landfill Operations**								
Personnel Services & Employee Benefits								
541-4500-4530-51-1100	Regular Salaries and Wages	237,380.88	242,426.12	241,898.06	247,880.00	202,594.72	243,820.00	249,910.00
541-4500-4530-51-1101	Call Pay	4,416.16	4,677.24	5,039.04	5,000.00	4,319.82	5,000.00	5,200.00
541-4500-4530-51-1300	Overtime Wages	34,714.29	31,643.57	28,330.49	30,000.00	42,000.29	47,720.00	40,000.00
541-4500-4530-51-2100	Group Insurance	64,999.96	65,000.04	65,000.04	65,000.00	59,312.50	65,000.00	76,145.00
541-4500-4530-51-2200	FICA - City Share	19,362.40	19,394.98	19,384.49	21,640.00	17,689.77	22,685.00	22,576.00
541-4500-4530-51-2400	Retirement	31,544.38	29,393.69	27,950.88	29,795.00	24,829.20	29,795.00	28,540.00
541-4500-4530-51-2700	Workers Comp Claims	6,000.00	6,000.00	6,000.00	2,940.00	2,450.00	2,940.00	11,582.00
541-4500-4530-51-2901	Uniforms	1,518.63	1,050.25	1,375.48	2,000.00	1,710.42	2,200.00	2,000.00
541-4500-4530-51-2902	Travel and Training	430.00	4,490.44	.00	2,000.00	.00	2,000.00	2,000.00
	Personnel Services & Employee Benefits Totals	$400,366.70	$404,076.33	$394,978.48	$406,255.00	$354,906.72	$421,160.00	$437,953.00
Purchased/Contracted Services								
541-4500-4530-52-1203	Prof Services - Engineering	162,835.74	255,022.26	159,630.32	140,000.00	117,574.55	140,000.00	140,000.00
541-4500-4530-52-2201	Vehicle Repair & Maintenance	116,956.63	146,585.05	58,246.21	100,000.00	91,514.50	100,000.00	100,000.00
541-4500-4530-52-2202	Building Repair & Maintenance	12,904.70	5,472.11	8,910.56	10,000.00	9,191.84	10,000.00	10,000.00
541-4500-4530-52-2320	Equipment Rental	15,329.29	4,092.52	1,264.69	15,000.00	8,375.63	15,000.00	15,000.00
541-4500-4530-52-3101	Gen Liability Claims/Contrib	4,200.00	4,200.00	4,200.00	21,509.00	17,924.20	21,509.00	34,749.00
541-4500-4530-52-3999	Other Contractual Services	76,094.66	189,345.18	272,819.26	160,000.00	185,111.71	186,000.00	160,000.00
	Purchased/Contracted Services Totals	$388,321.02	$604,717.12	$505,071.04	$446,509.00	$429,692.43	$472,509.00	$459,749.00

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Fund **541 - Sanitation Fund**								
EXPENSE								
Department **4500 - Sanitation**								
Cost Center **4530 - Landfill Operations**								
Supplies								
541-4500-4530-53-1101	General Office Supplies	1,231.76	1,596.73	1,495.35	2,500.00	2,391.39	2,500.00	2,500.00
541-4500-4530-53-1103	Materials	65,701.23	111,020.70	70,171.39	50,000.00	16,816.56	25,000.00	50,000.00
541-4500-4530-53-1200	Utilities/Energy	28,784.62	23,959.36	19,580.87	30,200.00	25,662.59	30,200.00	30,200.00
541-4500-4530-53-1270	Energy - Gasoline	52,738.55	48,221.12	33,100.41	32,000.00	37,362.11	40,000.00	40,000.00
541-4500-4530-53-1401	Dues, Publications, Subscript	223.00	245.00	295.00	400.00	305.00	400.00	400.00
541-4500-4530-53-1601	Small Tools and Equipment	357.26	388.98	.00	12,000.00	12,235.88	13,000.00	12,000.00
	Supplies Totals	$149,036.42	$185,431.89	$124,643.02	$127,100.00	$94,773.53	$111,100.00	$135,100.00
Cost Center **4530 - Landfill Operations** Totals		$937,724.14	$1,194,225.34	$1,024,692.54	$979,864.00	$879,372.68	$1,004,769.00	$1,032,802.00
Cost Center **4550 - Recycling Center**								
Personnel Services & Employee Benefits								
541-4500-4550-51-1100	Regular Salaries and Wages	.00	.00	.00	48,407.00	30,952.92	30,952.00	.00
541-4500-4550-51-1300	Overtime Wages	.00	.00	.00	5,000.00	1,338.44	1,338.00	.00
541-4500-4550-51-2100	Group Insurance	.00	.00	.00	13,000.00	10,833.30	13,000.00	.00
541-4500-4550-51-2200	FICA - City Share	.00	.00	.00	3,982.00	2,292.10	2,470.00	.00
541-4500-4550-51-2400	Retirement	.00	.00	.00	5,819.00	4,849.20	5,819.00	.00
541-4500-4550-51-2700	Workers Comp Claims	.00	.00	.00	588.00	490.00	588.00	.00
	Personnel Services & Employee Benefits Totals	$0.00	$0.00	$0.00	$76,796.00	$50,755.96	$54,167.00	$0.00
Purchased/Contracted Services								
541-4500-4550-52-2201	Vehicle Repair & Maintenance	.00	.00	18.50	3,000.00	1,034.83	1,035.00	.00
541-4500-4550-52-2202	Building Repair & Maintenance	.00	.00	.00	3,000.00	750.00	750.00	.00
541-4500-4550-52-3101	Gen Liability Claims/Contrib	.00	.00	.00	4,302.00	3,585.00	3,227.00	.00
541-4500-4550-52-3999	Other Contractual Services	.00	.00	13,987.71	40,000.00	8,430.30	8,430.00	.00
	Purchased/Contracted Services Totals	$0.00	$0.00	$14,006.21	$50,302.00	$13,800.13	$13,442.00	$0.00
Supplies								
541-4500-4550-53-1101	General Office Supplies	.00	.00	.00	300.00	.00	.00	.00
541-4500-4550-53-1103	Materials	.00	.00	.00	4,500.00	1,324.22	1,324.00	.00
541-4500-4550-53-1200	Utilities/Energy	.00	.00	.00	14,600.00	11,219.12	14,600.00	.00
541-4500-4550-53-1270	Energy - Gasoline	.00	.00	209.97	1,300.00	999.85	1,000.00	.00
	Supplies Totals	$0.00	$0.00	$209.97	$20,700.00	$13,543.19	$16,924.00	$0.00
Cost Center **4550 - Recycling Center** Totals		$0.00	$0.00	$14,216.18	$147,798.00	$78,099.28	$84,533.00	$0.00
Department **4500 - Sanitation** Totals		$2,355,977.49	$2,636,927.16	$2,620,679.00	$3,574,664.00	$3,259,203.89	$3,742,838.00	$3,619,617.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Estimated Amount	2026 Projected
Fund **541 - Sanitation Fund**								
EXPENSE								
Department **9100 - Transfers**								
Interfund/Interdepartmental Charges								
541-9100-55-1105	Bank Merchant Fees	1,192.53	1,789.91	1,526.50	1,400.00	1,764.69	2,000.00	2,000.00
	Interfund/Interdepartmental Charges Totals	$1,192.53	$1,789.91	$1,526.50	$1,400.00	$1,764.69	$2,000.00	$2,000.00
Depreciation								
541-9100-56-3000	Depreciation Expense	1,024,579.02	984,400.11	970,740.28	.00	729,085.57	729,086.00	729,086.00
	Depreciation Totals	$1,024,579.02	$984,400.11	$970,740.28	$0.00	$729,085.57	$729,086.00	$729,086.00
	Department **9100 - Transfers** Totals	$1,025,771.55	$986,190.02	$972,266.78	$1,400.00	$730,850.26	$731,086.00	$731,086.00
Department **9200 - Contributions to Other Funds**								
Other Financing Uses								
541-9200-61-1001	Transfer Out-General Fund	350,000.00	215,000.00	215,000.00	.00	.00	.00	.00
541-9200-61-1005	Transfer Out-Utility Fund	300,000.00	250,000.00	300,000.00	229,574.00	191,311.70	229,574.00	439,193.00
	Other Financing Uses Totals	$650,000.00	$465,000.00	$515,000.00	$229,574.00	$191,311.70	$229,574.00	$439,193.00
	Department **9200 - Contributions to Other Funds** Totals	$650,000.00	$465,000.00	$515,000.00	$229,574.00	$191,311.70	$229,574.00	$439,193.00
	EXPENSE TOTALS	$4,031,749.04	$4,088,117.18	$4,107,945.78	$3,805,638.00	$4,181,365.85	$4,703,498.00	$4,789,896.00
	Fund **541 - Sanitation Fund** Totals							
	REVENUE TOTALS	$3,021,598.35	$3,011,582.70	$3,544,328.81	$4,092,500.00	$3,657,276.46	$4,379,968.00	$4,530,584.00
	EXPENSE TOTALS	$4,031,749.04	$4,088,117.18	$4,107,945.78	$3,805,638.00	$4,181,365.85	$4,703,498.00	$4,789,896.00
	Fund **541 - Sanitation Fund** Totals	($1,010,150.69)	($1,076,534.48)	($563,616.97)	$286,862.00	($524,089.39)	($323,530.00)	($259,312.00)

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Fund **700 - Sweetland Amphitheatre - DDA II**								
REVENUE								
Contributions and Donations								
700-37-1003	Community Donations	438,667.50	219,150.00	568,100.00	440,000.00	429,675.00	440,000.00	431,500.00
	Contributions and Donations Totals	$438,667.50	$219,150.00	$568,100.00	$440,000.00	$429,675.00	$440,000.00	$431,500.00
Miscellaneous Revenue								
700-38-9008	Other Miscellaneous Revenue	17,375.22	12,650.00	10,275.34	15,000.00	4,050.00	4,950.00	5,400.00
700-38-9900	Ticket Sales	793,372.31	775,393.62	970,804.31	952,000.00	655,541.90	1,137,642.00	1,100,000.00
700-38-9901	Beer/Wine/Concessions	51,606.41	69,147.81	69,521.09	78,000.00	56,244.18	95,488.00	90,000.00
700-38-9902	Merchandise	8,351.94	10,948.46	5,633.59	12,000.00	1,042.00	2,250.00	3,000.00
700-38-9903	Memberships	.00	35,820.00	.00	.00	.00	.00	.00
700-38-9905	Food Trucks	.00	.00	3,000.00	.00	4,950.00	8,250.00	9,000.00
700-38-9906	Artist Merchandise	.00	.00	1,833.35	.00	11,531.17	15,707.00	12,000.00
700-38-9907	Rebates	.00	.00	.00	.00	19,847.21	35,000.00	48,000.00
	Miscellaneous Revenue Totals	$870,705.88	$903,959.89	$1,061,067.68	$1,057,000.00	$753,206.46	$1,299,287.00	$1,267,400.00
Other Financing Sources								
700-39-1201	Transfers in from Gen Fund	.00	.00	95,000.00	160,000.00	133,333.31	160,000.00	.00
700-39-1220	Transfers in Hotel/Motel	.00	.00	25,252.08	300,000.00	236,248.64	300,000.00	320,000.00
700-39-2101	Sale of Surplus Equipment	3,573.06	.00	.00	.00	.00	.00	.00
	Other Financing Sources Totals	$3,573.06	$0.00	$120,252.08	$460,000.00	$369,581.95	$460,000.00	$320,000.00
Department **5005 - Sweetland on Ice**								
Contributions and Donations								
700-5005-37-1003	Community Donations	9,050.00	6,465.00	11,500.00	12,000.00	5,000.00	11,000.00	12,000.00
	Contributions and Donations Totals	$9,050.00	$6,465.00	$11,500.00	$12,000.00	$5,000.00	$11,000.00	$12,000.00
Miscellaneous Revenue								
700-5005-38-9900	Ticket Sales	116,829.68	109,038.00	116,261.02	125,000.00	106,191.38	106,191.00	110,000.00
700-5005-38-9901	Beer/Wine/Concessions	.00	.00	6,534.90	7,500.00	7,490.06	7,490.00	7,500.00
700-5005-38-9902	Merchandise	2,076.55	1,630.00	2,559.50	3,000.00	4,939.00	4,939.00	5,000.00
	Miscellaneous Revenue Totals	$118,906.23	$110,668.00	$125,355.42	$135,500.00	$118,620.44	$118,620.00	$122,500.00
	Department **5005 - Sweetland on Ice** Totals	$127,956.23	$117,133.00	$136,855.42	$147,500.00	$123,620.44	$129,620.00	$134,500.00
Department **5009 - Events/Rentals/Festivals**								
Contributions and Donations								
700-5009-37-1003	Community Donations	.00	.00	.00	.00	1,000.00	1,000.00	3,000.00
	Contributions and Donations Totals	$0.00	$0.00	$0.00	$0.00	$1,000.00	$1,000.00	$3,000.00
Miscellaneous Revenue								
700-5009-38-9008	Other Miscellaneous Revenue	.00	.00	.00	.00	12,320.60	12,320.00	12,500.00
700-5009-38-9900	Ticket Sales	.00	.00	.00	.00	38,274.84	38,274.00	90,000.00
700-5009-38-9901	Beer/Wine/Concessions	.00	.00	.00	.00	3,499.91	3,499.00	5,000.00
700-5009-38-9906	Artist Merchandise	.00	.00	.00	.00	830.00	830.00	800.00

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Fund **700 - Sweetland Amphitheatre - DDA II**								
REVENUE								
Department **5009 - Events/Rentals/Festivals**								
Miscellaneous Revenue								
700-5009-38-9907	Rebates	.00	.00	.00	.00	1,242.00	1,242.00	4,500.00
	Miscellaneous Revenue Totals	$0.00	$0.00	$0.00	$0.00	$56,167.35	$56,165.00	$112,800.00
Department **5009 - Events/Rentals/Festivals** Totals		$0.00	$0.00	$0.00	$0.00	$57,167.35	$57,165.00	$115,800.00
	REVENUE TOTALS	$1,440,902.67	$1,240,242.89	$1,886,275.18	$2,104,500.00	$1,733,251.20	$2,386,072.00	$2,269,200.00
EXPENSE								
Department **5005 - Sweetland on Ice**								
Personnel Services & Employee Benefits								
700-5005-51-1100	Regular Salaries and Wages	30,026.65	39,812.91	49,668.80	45,000.00	26,438.11	26,082.00	35,000.00
700-5005-51-1300	Overtime Wages	.00	2,644.14	511.68	600.00	616.31	616.00	600.00
700-5005-51-2901	Uniforms	.00	305.23	.00	800.00	785.25	785.00	500.00
	Personnel Services & Employee Benefits Totals	$30,026.65	$42,762.28	$50,180.48	$46,400.00	$27,839.67	$27,483.00	$36,100.00
Purchased/Contracted Services								
700-5005-52-1309	Machinery & Equipment	.00	.00	1,874.23	2,100.00	10,355.57	10,355.00	2,500.00
700-5005-52-2205	Other Repair & Maintenance	294.32	1,713.79	.00	.00	.00	.00	.00
700-5005-52-2320	Equipment Rental	.00	.00	.00	.00	113.70	113.00	.00
700-5005-52-3300	Advertising Expense	2,692.78	2,617.15	8,880.95	10,000.00	5,479.73	5,348.00	5,500.00
700-5005-52-3852	Marketing & Sales Expense	.00	.00	.00	.00	1,370.32	1,370.00	1,500.00
700-5005-52-3999	Other Contractual Services	13,928.36	5,135.84	12,682.05	15,000.00	7,987.95	7,987.00	8,500.00
	Purchased/Contracted Services Totals	$16,915.46	$9,466.78	$23,437.23	$27,100.00	$25,307.27	$25,173.00	$18,000.00
Supplies								
700-5005-53-1103	Materials	1,454.44	3,250.92	2,921.17	3,500.00	5,980.14	5,980.00	3,500.00
700-5005-53-1200	Utilities/Energy	19,698.20	19,163.20	19,722.11	17,500.00	18,912.05	21,000.00	23,000.00
700-5005-53-1601	Small Tools and Equipment	74.88	437.04	.00	.00	3,731.94	3,732.00	2,000.00
700-5005-53-1700	Other Supplies	.00	.00	.00	.00	500.00	500.00	.00
700-5005-53-1705	Miscellaneous Expense	.00	.00	.00	.00	209.47	.00	.00
	Supplies Totals	$21,227.52	$22,851.16	$22,643.28	$21,000.00	$29,333.60	$31,212.00	$28,500.00
Interfund/Interdepartmental Charges								
700-5005-55-1101	Tellers Over	.00	17.19	(10.69)	.00	(9.46)	(9.00)	.00
	Interfund/Interdepartmental Charges Totals	$0.00	$17.19	($10.69)	$0.00	($9.46)	($9.00)	$0.00
Other Costs								
700-5005-57-9002	Production Costs	.00	.00	.00	.00	595.00	595.00	650.00
700-5005-57-9004	Merchandise	.00	.00	.00	.00	1,823.03	1,823.00	1,500.00
	Other Costs Totals	$0.00	$0.00	$0.00	$0.00	$2,418.03	$2,418.00	$2,150.00
Department **5005 - Sweetland on Ice** Totals		$68,169.63	$75,097.41	$96,250.30	$94,500.00	$84,889.11	$86,277.00	$84,750.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Estimated Amount	2026 Projected
Fund **700 - Sweetland Amphitheatre - DDA II**								
EXPENSE								
Department **5009 - Events/Rentals/Festivals**								
Purchased/Contracted Services								
700-5009-52-3300	Advertising Expense	.00	.00	.00	.00	10,904.31	10,904.00	11,000.00
700-5009-52-3852	Marketing & Sales Expense	.00	.00	.00	.00	5,307.61	5,307.00	1,500.00
700-5009-52-3999	Other Contractual Services	.00	.00	.00	.00	3,903.18	3,903.00	9,000.00
	Purchased/Contracted Services Totals	$0.00	$0.00	$0.00	$0.00	$20,115.10	$20,114.00	$21,500.00
Supplies								
700-5009-53-1103	Materials	.00	.00	.00	.00	589.38	.00	.00
	Supplies Totals	$0.00	$0.00	$0.00	$0.00	$589.38	$0.00	$0.00
Other Costs								
700-5009-57-9000	Talent/Fees/Other	.00	.00	.00	.00	23,530.00	23,530.00	75,000.00
700-5009-57-9002	Production Costs	.00	.00	.00	.00	2,886.67	2,886.00	9,000.00
700-5009-57-9005	Artist Catering/Trsp/Lodging	.00	.00	.00	.00	1,907.31	1,907.00	6,000.00
	Other Costs Totals	$0.00	$0.00	$0.00	$0.00	$28,323.98	$28,323.00	$90,000.00
Department **5009 - Events/Rentals/Festivals** Totals		$0.00	$0.00	$0.00	$0.00	$49,028.46	$48,437.00	$111,500.00
Department **5010 - General Sweetland Operations**								
Personnel Services & Employee Benefits								
700-5010-51-1100	Regular Salaries and Wages	35,023.92	7,661.92	36,550.12	282,920.00	269,214.62	310,000.00	317,750.00
700-5010-51-1300	Overtime Wages	.00	.00	.00	8,000.00	.00	.00	.00
700-5010-51-2100	Group Insurance	.00	.00	.00	26,000.00	21,666.70	26,000.00	37,755.00
700-5010-51-2200	FICA - City Share	2,554.06	513.61	6,077.79	22,255.00	19,300.27	23,715.00	24,308.00
700-5010-51-2400	Retirement	.00	.00	5.72	34,007.00	28,353.38	34,007.00	36,290.00
700-5010-51-2700	Workers Comp Claims	.00	.00	.00	1,176.00	980.00	1,176.00	67.00
700-5010-51-2901	Uniforms	.00	642.00	862.83	1,500.00	646.72	805.00	1,000.00
700-5010-51-2902	Travel and Training	3,481.93	517.41	496.27	5,000.00	3,437.90	5,000.00	5,000.00
	Personnel Services & Employee Benefits Totals	$41,059.91	$9,334.94	$43,992.73	$380,858.00	$343,599.59	$400,703.00	$422,170.00
Purchased/Contracted Services								
700-5010-52-1309	Machinery & Equipment	2,598.99	.00	29,805.30	.00	8,915.12	8,915.00	5,000.00
700-5010-52-2201	Vehicle Repair & Maintenance	.00	.00	.00	.00	5,802.73	5,802.00	5,000.00
700-5010-52-2202	Building Repair & Maintenance	41,555.35	30,268.72	56,831.19	45,000.00	2,960.00	17,960.00	25,000.00
700-5010-52-2205	Other Repair & Maintenance	15,944.00	7.87	16,234.58	7,500.00	21,112.34	21,112.00	7,500.00
700-5010-52-2320	Equipment Rental	1,500.00	11,749.04	4,777.56	13,800.00	4,120.15	8,000.00	10,000.00
700-5010-52-2526	IT Services	.00	.00	.00	14,058.00	11,710.24	14,058.00	17,437.00
700-5010-52-3101	Gen Liability Claims/Contrib	23,251.04	40,237.94	48,398.00	60,000.00	79,542.00	79,542.00	25,019.00
700-5010-52-3300	Advertising Expense	.00	.00	29,903.61	72,000.00	49,381.21	65,000.00	65,000.00
700-5010-52-3852	Marketing & Sales Expense	49,088.41	38,804.38	56,593.88	15,000.00	15,959.49	13,879.00	15,000.00
700-5010-52-3999	Other Contractual Services	202,073.49	148,699.73	115,469.25	25,000.00	45,202.41	47,649.00	45,000.00
	Purchased/Contracted Services Totals	$336,011.28	$269,767.68	$358,013.37	$252,358.00	$244,705.69	$281,917.00	$219,956.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Estimated Amount	2026 Projected
Fund **700 - Sweetland Amphitheatre - DDA II**								
EXPENSE								
Department **5010 - General Sweetland Operations**								
Supplies								
700-5010-53-1101	General Office Supplies	833.68	1,013.21	1,600.15	2,000.00	327.47	1,327.00	1,500.00
700-5010-53-1102	Postage and Express	.00	.00	32.15	100.00	.00	.00	.00
700-5010-53-1103	Materials	6,714.47	16,753.91	4,415.19	5,000.00	8,900.87	12,000.00	5,000.00
700-5010-53-1200	Utilities/Energy	40,657.63	39,376.39	42,258.97	42,560.00	47,624.14	53,250.00	53,250.00
700-5010-53-1401	Dues, Publications, Subscript	4,127.84	5,708.10	21,889.26	15,000.00	3,770.33	5,750.00	7,500.00
700-5010-53-1601	Small Tools and Equipment	546.16	3,401.29	2,771.87	1,500.00	4,674.32	4,674.00	3,000.00
700-5010-53-1700	Other Supplies	474.39	72.43	.00	.00	.00	.00	.00
700-5010-53-1705	Miscellaneous Expense	8,229.96	16,719.13	21,336.27	25,000.00	3,388.92	4,578.00	5,000.00
	Supplies Totals	$61,584.13	$83,044.46	$94,303.86	$91,160.00	$68,686.05	$81,579.00	$75,250.00
Interfund/Interdepartmental Charges								
700-5010-55-1104	Bank Service Fees	96.38	125.29	133.64	200.00	35.00	35.00	200.00
	Interfund/Interdepartmental Charges Totals	$96.38	$125.29	$133.64	$200.00	$35.00	$35.00	$200.00
Other Costs								
700-5010-57-9000	Talent/Fees/Other	733,645.51	562,849.44	996,726.37	962,500.00	617,150.00	963,400.00	1,053,000.00
700-5010-57-9002	Production Costs	139,480.93	88,220.07	208,896.69	175,000.00	111,388.79	167,000.00	195,000.00
700-5010-57-9003	Bar Expense	203.09	.00	1,228.93	1,500.00	.00	.00	.00
700-5010-57-9004	Merchandise	9,077.59	4,931.08	11,470.51	5,000.00	(7,132.88)	(7,975.00)	2,500.00
700-5010-57-9005	Artist Catering/Trsp/Lodging	25,619.94	19,125.89	57,520.21	46,500.00	50,986.00	68,000.00	45,500.00
	Other Costs Totals	$908,027.06	$675,126.48	$1,275,842.71	$1,190,500.00	$772,391.91	$1,190,425.00	$1,296,000.00
Department **5010 - General Sweetland Operations** Totals		$1,346,778.76	$1,037,398.85	$1,772,286.31	$1,915,076.00	$1,429,418.24	$1,954,659.00	$2,013,576.00
EXPENSE TOTALS		$1,414,948.39	$1,112,496.26	$1,868,536.61	$2,009,576.00	$1,563,335.81	$2,089,373.00	$2,209,826.00
Fund **700 - Sweetland Amphitheatre - DDA II** Totals								
REVENUE TOTALS		$1,440,902.67	$1,240,242.89	$1,886,275.18	$2,104,500.00	$1,733,251.20	$2,386,072.00	$2,269,200.00
EXPENSE TOTALS		$1,414,948.39	$1,112,496.26	$1,868,536.61	$2,009,576.00	$1,563,335.81	$2,089,373.00	$2,209,826.00
Fund **700 - Sweetland Amphitheatre - DDA II** Totals		$25,954.28	$127,746.63	$17,738.57	$94,924.00	$169,915.39	$296,699.00	$59,374.00
Net Grand Totals								
REVENUE GRAND TOTALS		$100,892,144.04	$115,016,835.40	$115,186,255.67	$119,104,559.00	$94,154,337.15	$111,781,607.00	$129,846,917.00
EXPENSE GRAND TOTALS		$98,534,041.40	$111,613,907.88	$107,478,668.18	$111,737,924.00	$92,445,895.00	$110,716,456.00	$124,050,839.00
Net Grand Totals		$2,358,102.64	$3,402,927.52	$7,707,587.49	$7,366,635.00	$1,708,442.15	$1,065,151.00	$5,796,078.00

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Fund **421 - Water and Sewer Sinking Fund**								
EXPENSE								
Department **8300 - Notes Payable**								
Debt Service								
421-8300-58-1119	Principal - Rev Bond Ser 2021	775,000.00	.00	.00	965,000.00	965,000.00	965,000.00	1,015,000.00
421-8300-58-2118	Interest - Rev Bond Ser 2021	1,029,012.08	754,350.00	708,350.19	684,225.00	354,175.00	684,225.00	634,725.00
421-8300-58-3009	Bond issue Fees - Rev Bond Ser 2021	.00	1,000.00	1,000.00	.00	1,000.00	1,000.00	.00
	Debt Service Totals	$1,804,012.08	$755,350.00	$709,350.19	$1,649,225.00	$1,320,175.00	$1,650,225.00	$1,649,725.00
	Department **8300 - Notes Payable** Totals	$1,804,012.08	$755,350.00	$709,350.19	$1,649,225.00	$1,320,175.00	$1,650,225.00	$1,649,725.00
	EXPENSE TOTALS	$1,804,012.08	$755,350.00	$709,350.19	$1,649,225.00	$1,320,175.00	$1,650,225.00	$1,649,725.00
	Fund **421 - Water and Sewer Sinking Fund** Totals							
	EXPENSE TOTALS	$1,804,012.08	$755,350.00	$709,350.19	$1,649,225.00	$1,320,175.00	$1,650,225.00	$1,649,725.00
	Fund **421 - Water and Sewer Sinking Fund** Totals	($1,804,012.08)	($755,350.00)	($709,350.19)	($1,649,225.00)	($1,320,175.00)	($1,650,225.00)	($1,649,725.00)

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Estimated Amount	2026 Projected
Fund **423 - Gas Authority Bond Fund**								
EXPENSE								
Department **8300 - Notes Payable**								
Debt Service								
423-8300-58-1109	Principal - Revenue Bonds -2003	530,000.00	.00	.00	.00	.00	.00	.00
423-8300-58-1114	2009 Revenue Bond Principal	445,000.00	.00	.00	.00	.00	.00	.00
423-8300-58-1301	Note Payable - Principal	116,978.13	123,119.48	252,702.73	136,387.00	136,386.73	136,387.00	.00
423-8300-58-2107	Interest Expense	26,568.53	20,427.18	1,882.00	7,160.00	7,160.28	7,160.00	450,000.00
423-8300-58-2109	Interest - Revenue Bonds - 2003	27,676.01	12,038.76	5,647.13	.00	.00	.00	.00
423-8300-58-2114	2009 Revenue Bond Interest	56,646.50	29,336.00	17,392.96	.00	.00	.00	.00
	Debt Service Totals	$1,202,869.17	$184,921.42	$277,624.82	$143,547.00	$143,547.01	$143,547.00	$450,000.00
	Department **8300 - Notes Payable** Totals	$1,202,869.17	$184,921.42	$277,624.82	$143,547.00	$143,547.01	$143,547.00	$450,000.00
	EXPENSE TOTALS	$1,202,869.17	$184,921.42	$277,624.82	$143,547.00	$143,547.01	$143,547.00	$450,000.00
	Fund **423 - Gas Authority Bond Fund** Totals							
	EXPENSE TOTALS	$1,202,869.17	$184,921.42	$277,624.82	$143,547.00	$143,547.01	$143,547.00	$450,000.00
	Fund **423 - Gas Authority Bond Fund** Totals	($1,202,869.17)	($184,921.42)	($277,624.82)	($143,547.00)	($143,547.01)	($143,547.00)	($450,000.00)

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Estimated Amount	2026 Projected
Fund **424 - Ridley Office Park Bond Fund**								
EXPENSE								
Department **8300 - Notes Payable**								
Debt Service								
424-8300-58-1112	2005 Revenue Bond -Principal	325,000.00	.00	.00	370,000.00	370,000.00	370,000.00	390,000.00
424-8300-58-2112	2005 Revenue Bond - Interest	71,411.38	56,876.75	41,430.73	25,358.00	16,758.00	25,358.00	8,600.00
	Debt Service Totals	$396,411.38	$56,876.75	$41,430.73	$395,358.00	$386,758.00	$395,358.00	$398,600.00
	Department **8300 - Notes Payable** Totals	$396,411.38	$56,876.75	$41,430.73	$395,358.00	$386,758.00	$395,358.00	$398,600.00
	EXPENSE TOTALS	$396,411.38	$56,876.75	$41,430.73	$395,358.00	$386,758.00	$395,358.00	$398,600.00
	Fund **424 - Ridley Office Park Bond Fund** Totals							
	EXPENSE TOTALS	$396,411.38	$56,876.75	$41,430.73	$395,358.00	$386,758.00	$395,358.00	$398,600.00
	Fund **424 - Ridley Office Park Bond Fund** Totals	($396,411.38)	($56,876.75)	($41,430.73)	($395,358.00)	($386,758.00)	($395,358.00)	($398,600.00)

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Estimated Amount	2026 Projected
Fund **521 - Utility Fund**								
EXPENSE								
Department **4800 - Telecommunications and Information Technology**								
Cost Center **4801 - Data Processing**								
Capital Outlays								
521-4800-4801-54-2104	Motorola Radio System	.00	.00	3,457,670.52	390,000.00	452,734.77	448,000.00	.00
521-4800-4801-54-2404	Hardware	.00	134,480.41	308,390.77	210,000.00	185,989.12	186,000.00	.00
521-4800-4801-54-2405	Software	.00	.00	784,574.54	.00	333,159.45	465,000.00	.00
	Capital Outlays Totals	$0.00	$134,480.41	$4,550,635.83	$600,000.00	$971,883.34	$1,099,000.00	$0.00
Debt Service								
521-4800-4801-58-1201	Leases - Principal	134,634.94	.00	.00	.00	.00	.00	.00
521-4800-4801-58-1202	Leases - Interest	(1,870.49)	1,061.19	34.56	.00	(.01)	.00	.00
	Debt Service Totals	$132,764.45	$1,061.19	$34.56	$0.00	($0.01)	$0.00	$0.00
Cost Center **4801 - Data Processing** Totals		$132,764.45	$135,541.60	$4,550,670.39	$600,000.00	$971,883.33	$1,099,000.00	$0.00
Department **4800 - Telecommunications and Information Technology** Totals		$132,764.45	$135,541.60	$4,550,670.39	$600,000.00	$971,883.33	$1,099,000.00	$0.00
Department **4940 - General Utilities**								
Cost Center **4942 - Utilities Engineering and Supervision**								
Capital Outlays								
521-4940-4942-54-2100	Machinery and Equipment	.00	.00	.00	13,000.00	11,990.40	12,000.00	10,000.00
	Capital Outlays Totals	$0.00	$0.00	$0.00	$13,000.00	$11,990.40	$12,000.00	$10,000.00
Cost Center **4942 - Utilities Engineering and Supervision** Totals		$0.00	$0.00	$0.00	$13,000.00	$11,990.40	$12,000.00	$10,000.00
Cost Center **4943 - Utilities Services**								
Capital Outlays								
521-4940-4943-54-2200	Motor Vehicles	24,041.00	26,041.00	.00	.00	.00	.00	.00
	Capital Outlays Totals	$24,041.00	$26,041.00	$0.00	$0.00	$0.00	$0.00	$0.00
Cost Center **4943 - Utilities Services** Totals		$24,041.00	$26,041.00	$0.00	$0.00	$0.00	$0.00	$0.00
Cost Center **4944 - Utilities Service Center**								
Capital Outlays								
521-4940-4944-54-2100	Machinery and Equipment	249,033.00	.00	38,065.00	108,258.00	108,258.00	108,258.00	104,000.00
521-4940-4944-54-2101	Office Equipment	.00	5,899.00	.00	.00	.00	.00	.00
521-4940-4944-54-2200	Motor Vehicles	.00	80,542.00	.00	.00	.00	.00	90,000.00
	Capital Outlays Totals	$249,033.00	$86,441.00	$38,065.00	$108,258.00	$108,258.00	$108,258.00	$194,000.00
Debt Service								
521-4940-4944-58-1201	Leases - Principal	49,806.60	.00	.00	49,806.00	49,806.60	49,807.00	49,807.00
521-4940-4944-58-1202	Leases - Interest	(1,536.16)	5,177.57	3,842.40	4,967.00	2,535.17	3,850.00	2,617.00
	Debt Service Totals	$48,270.44	$5,177.57	$3,842.40	$54,773.00	$52,341.77	$53,657.00	$52,424.00
Cost Center **4944 - Utilities Service Center** Totals		$297,303.44	$91,618.57	$41,907.40	$163,031.00	$160,599.77	$161,915.00	$246,424.00
Department **4940 - General Utilities** Totals		$321,344.44	$117,659.57	$41,907.40	$176,031.00	$172,590.17	$173,915.00	$256,424.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Estimated Amount	2026 Projected
Fund **521 - Utility Fund**								
EXPENSE								
Department **9100 - Transfers**								
Capital Outlays								
521-9100-54-2199	Transfer to F & F M & E	(249,033.00)	(140,379.41)	(1,131,030.31)	.00	(215,071.19)	(1,219,258.00)	(204,000.00)
	Capital Outlays Totals	($249,033.00)	($140,379.41)	($1,131,030.31)	$0.00	($215,071.19)	($1,219,258.00)	($204,000.00)
	Department **9100 - Transfers** Totals	($249,033.00)	($140,379.41)	($1,131,030.31)	$0.00	($215,071.19)	($1,219,258.00)	($204,000.00)
Department **9200 - Contributions to Other Funds**								
Capital Outlays								
521-9200-54-1477	Contrib to Gas Auth Bond Fund	.00	.00	.00	.00	.00	.00	450,000.00
	Capital Outlays Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$450,000.00
	Department **9200 - Contributions to Other Funds** Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$450,000.00
	EXPENSE TOTALS	$205,075.89	$112,821.76	$3,461,547.48	$776,031.00	$929,402.31	$53,657.00	$502,424.00
	Fund **521 - Utility Fund** Totals							
	EXPENSE TOTALS	$205,075.89	$112,821.76	$3,461,547.48	$776,031.00	$929,402.31	$53,657.00	$502,424.00
	Fund **521 - Utility Fund** Totals	($205,075.89)	($112,821.76)	($3,461,547.48)	($776,031.00)	($929,402.31)	($53,657.00)	($502,424.00)



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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Estimated Amount	2026 Projected
Fund **523 - Water & Sewer Fund**								
EXPENSE								
Department **4350 - Sewer Collection Construction**								
Capital Outlays								
523-4350-54-1407	System Additions	67,497.91	231,354.11	154,748.00	18,000.00	6,937.21	6,937.00	443,000.00
523-4350-54-2100	Machinery and Equipment	76,795.14	.00	481,756.64	200,000.00	204,471.36	204,471.00	25,000.00
523-4350-54-2200	Motor Vehicles	46,904.00	.00	148,262.00	.00	.00	.00	.00
	Capital Outlays Totals	$191,197.05	$231,354.11	$784,766.64	$218,000.00	$211,408.57	$211,408.00	$468,000.00
Debt Service								
523-4350-58-1201	Leases - Principal	.00	.00	.00	120,439.00	120,439.16	120,439.00	120,439.00
523-4350-58-1202	Leases - Interest	.00	.00	2,082.21	28,027.00	16,045.63	21,582.00	16,117.00
	Debt Service Totals	$0.00	$0.00	$2,082.21	$148,466.00	$136,484.79	$142,021.00	$136,556.00
Department **4350 - Sewer Collection Construction** Totals		$191,197.05	$231,354.11	$786,848.85	$366,466.00	$347,893.36	$353,429.00	$604,556.00
Department **4360 - WPC Plant Construction**								
Capital Outlays								
523-4360-54-2100	Machinery and Equipment	.00	83,346.10	47,502.00	185,000.00	184,795.99	184,796.00	3,557,000.00
523-4360-54-2200	Motor Vehicles	35,223.00	.00	.00	.00	.00	.00	50,000.00
	Capital Outlays Totals	$35,223.00	$83,346.10	$47,502.00	$185,000.00	$184,795.99	$184,796.00	$3,607,000.00
Debt Service								
523-4360-58-1116	Principal-GEFA CW13004 Yellow Jacket Pump Station	265,894.06	269,640.57	.00	277,293.00	254,036.48	277,293.00	281,200.00
523-4360-58-1117	Principal-GEFA CW13003 Long Cane Pump Station	406,104.94	411,827.02	.00	423,514.00	387,994.60	423,514.00	429,482.00
523-4360-58-2116	Interest-GEFA CW13004 Yellow Jacket Pump Station	56,968.46	53,221.95	49,422.67	45,570.00	41,920.83	45,570.00	41,663.00
523-4360-58-2117	Interest-GEFA CW13003 Long Cane Pump Station	89,314.22	83,592.14	77,789.42	71,905.00	66,139.63	71,905.00	65,938.00
	Debt Service Totals	$818,281.68	$818,281.68	$127,212.09	$818,282.00	$750,091.54	$818,282.00	$818,283.00
Department **4360 - WPC Plant Construction** Totals		$853,504.68	$901,627.78	$174,714.09	$1,003,282.00	$934,887.53	$1,003,078.00	$4,425,283.00
Department **4400 - Water System**								
Cost Center **4430 - Water Pumping and Purification**								
Capital Outlays								
523-4400-4430-54-1405	River Pumping Station	.00	10,294.42	.00	25,000.00	.00	.00	25,000.00
523-4400-4430-54-2100	Machinery and Equipment	5,387.80	.00	.00	.00	.00	.00	.00
	Capital Outlays Totals	$5,387.80	$10,294.42	$0.00	$25,000.00	$0.00	$0.00	$25,000.00
Cost Center **4430 - Water Pumping and Purification** Totals		$5,387.80	$10,294.42	$0.00	$25,000.00	$0.00	$0.00	$25,000.00
Department **4400 - Water System** Totals		$5,387.80	$10,294.42	$0.00	$25,000.00	$0.00	$0.00	$25,000.00
Department **4450 - Water System Construction**								
Capital Outlays								
523-4450-54-1407	System Additions	.00	703,435.84	390,305.84	.00	.00	.00	2,100,000.00
523-4450-54-1409	Water Plant Improvements	19,850.00	79,991.87	132,602.00	25,000.00	19,285.00	19,285.00	410,000.00

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Fund **523 - Water & Sewer Fund**								
EXPENSE								
Department **4450 - Water System Construction**								
Capital Outlays								
523-4450-54-1430	Distribution System Improvements	.00	74,702.82	20,915.00	.00	34,250.00	34,250.00	350,000.00
523-4450-54-1463	Construction Materials	17,880.00	10,462.00	14,861.91	30,000.00	.00	.00	.00
523-4450-54-1465	Meters and Accessories	7,540.00	.00	.00	.00	.00	.00	.00
523-4450-54-2100	Machinery and Equipment	154,620.00	.00	111,909.53	90,000.00	57,876.09	77,000.00	.00
523-4450-54-2200	Motor Vehicles	104,760.00	43,133.00	56,346.00	75,000.00	72,895.03	72,895.00	.00
	Capital Outlays Totals	$304,650.00	$911,725.53	$726,940.28	$220,000.00	$184,306.12	$203,430.00	$2,860,000.00
Debt Service								
523-4450-58-1201	Leases - Principal	.00	.00	.00	27,724.00	27,724.00	27,724.00	27,724.00
523-4450-58-1202	Leases - Interest	388.20	3,815.99	3,184.94	4,608.00	2,552.35	3,556.00	2,584.00
523-4450-58-2107	Interest Expense	.00	.00	.00	.00	.00	.00	20,026.00
	Debt Service Totals	$388.20	$3,815.99	$3,184.94	$32,332.00	$30,276.35	$31,280.00	$50,334.00
Department **4450 - Water System Construction** Totals		$305,038.20	$915,541.52	$730,125.22	$252,332.00	$214,582.47	$234,710.00	$2,910,334.00
Department **9100 - Transfers**								
Capital Outlays								
523-9100-54-2199	Transfer to F & F M & E	(108,768.80)	(120,843.39)	(802,501.84)	.00	(445,793.65)	(526,739.00)	(6,910,000.00)
523-9100-54-2299	Transfer to Vehicles	(126,896.00)	(95,922.00)	(56,346.00)	.00	(72,895.03)	(72,895.00)	(50,000.00)
	Capital Outlays Totals	($235,664.80)	($216,765.39)	($858,847.84)	$0.00	($518,688.68)	($599,634.00)	($6,960,000.00)
Other Financing Uses								
523-9100-61-1006	Transfer Out-Water/Sewer Skg Fd	1,404,962.00	2,050,684.00	1,675,000.00	1,649,225.00	1,649,225.04	1,649,225.00	1,649,725.00
	Other Financing Uses Totals	$1,404,962.00	$2,050,684.00	$1,675,000.00	$1,649,225.00	$1,649,225.04	$1,649,225.00	$1,649,725.00
Department **9100 - Transfers** Totals		$1,169,297.20	$1,833,918.61	$816,152.16	$1,649,225.00	$1,130,536.36	$1,049,591.00	($5,310,275.00)
Department **9200 - Contributions to Other Funds**								
Other Financing Uses								
523-9200-61-1006	Transfer Out-Water/Sewer Skg Fd	.00	.00	.00	418,300.00	.00	.00	.00
523-9200-61-1017	Transfer out -Ridley Off Park Bo	209,000.00	209,000.00	209,000.00	145,358.00	145,357.98	145,357.00	398,600.00
	Other Financing Uses Totals	$209,000.00	$209,000.00	$209,000.00	$563,658.00	$145,357.98	$145,357.00	$398,600.00
Department **9200 - Contributions to Other Funds** Totals		$209,000.00	$209,000.00	$209,000.00	$563,658.00	$145,357.98	$145,357.00	$398,600.00
EXPENSE TOTALS		$2,733,424.93	$4,101,736.44	$2,716,840.32	$3,859,963.00	$2,773,257.70	$2,786,165.00	$3,053,498.00
Fund **523 - Water & Sewer Fund** Totals								
EXPENSE TOTALS		$2,733,424.93	$4,101,736.44	$2,716,840.32	$3,859,963.00	$2,773,257.70	$2,786,165.00	$3,053,498.00
Fund **523 - Water & Sewer Fund** Totals		($2,733,424.93)	($4,101,736.44)	($2,716,840.32)	($3,859,963.00)	($2,773,257.70)	($2,786,165.00)	($3,053,498.00)

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Fund **524 - Electric Fund**								
EXPENSE								
Department **4650 - Electric System Construction**								
Capital Outlays								
524-4650-54-1411	Transformers and Capacitors	34,737.17	11,400.12	.00	350,000.00	.00	.00	.00
524-4650-54-1463	Construction Materials	174,441.42	236,179.96	.00	.00	.00	.00	.00
524-4650-54-1465	Meters and Accessories	56,817.87	.00	.00	.00	.00	.00	.00
524-4650-54-2100	Machinery and Equipment	41,000.00	.00	632,865.98	16,362.00	.00	.00	58,000.00
524-4650-54-2200	Motor Vehicles	181,686.00	.00	.00	87,000.00	272,350.98	272,350.00	385,000.00
	Capital Outlays Totals	$488,682.46	$247,580.08	$632,865.98	$453,362.00	$272,350.98	$272,350.00	$443,000.00
Debt Service								
524-4650-58-1201	Leases - Principal	24,258.40	.00	.00	56,752.00	56,752.25	56,752.00	56,752.00
524-4650-58-1202	Leases - Interest	(328.61)	70.06	3,704.23	13,207.00	7,560.86	7,561.00	7,595.00
	Debt Service Totals	$23,929.79	$70.06	$3,704.23	$69,959.00	$64,313.11	$64,313.00	$64,347.00
Department **4650 - Electric System Construction** Totals		$512,612.25	$247,650.14	$636,570.21	$523,321.00	$336,664.09	$336,663.00	$507,347.00
Department **9100 - Transfers**								
Capital Outlays								
524-9100-54-2199	Transfer to F & F M & E	(246,931.00)	.00	(444,494.00)	.00	(272,350.98)	(272,350.00)	(443,000.00)
524-9100-54-2599	Transfer to Heavy Equipment	.00	.00	(188,371.98)	.00	.00	.00	.00
	Capital Outlays Totals	($246,931.00)	$0.00	($632,865.98)	$0.00	($272,350.98)	($272,350.00)	($443,000.00)
Department **9100 - Transfers** Totals		($246,931.00)	$0.00	($632,865.98)	$0.00	($272,350.98)	($272,350.00)	($443,000.00)
EXPENSE TOTALS		$265,681.25	$247,650.14	$3,704.23	$523,321.00	$64,313.11	$64,313.00	$64,347.00
Fund **524 - Electric Fund** Totals								
EXPENSE TOTALS		$265,681.25	$247,650.14	$3,704.23	$523,321.00	$64,313.11	$64,313.00	$64,347.00
Fund **524 - Electric Fund** Totals		($265,681.25)	($247,650.14)	($3,704.23)	($523,321.00)	($64,313.11)	($64,313.00)	($64,347.00)

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Estimated Amount	2026 Projected
Fund **525 - Gas Fund**								
EXPENSE								
Department **4750 - Gas System Construction**								
Capital Outlays								
525-4750-54-1210	Land Acquisition	.00	.00	.00	.00	3,002,826.83	3,087,827.00	.00
525-4750-54-1407	System Additions	17,089.60	283,250.90	.00	.00	.00	.00	.00
525-4750-54-1463	Construction Materials	30,552.30	67,503.96	.00	.00	.00	.00	.00
525-4750-54-1465	Meters and Accessories	20,021.95	.00	.00	.00	.00	.00	.00
525-4750-54-2100	Machinery and Equipment	.00	.00	80,386.95	151,500.00	133,300.00	133,300.00	.00
525-4750-54-2200	Motor Vehicles	43,928.00	.00	.00	.00	.00	.00	.00
	Capital Outlays Totals	$111,591.85	$350,754.86	$80,386.95	$151,500.00	$3,136,126.83	$3,221,127.00	$0.00
Department **4750 - Gas System Construction** Totals		$111,591.85	$350,754.86	$80,386.95	$151,500.00	$3,136,126.83	$3,221,127.00	$0.00
Department **9100 - Transfers**								
Capital Outlays								
525-9100-54-2199	Transfer to F & F M & E	(24,089.60)	.00	(23,600.00)	.00	(133,300.00)	(3,221,127.00)	.00
525-9100-54-2299	Transfer to Vehicles	(43,928.00)	.00	.00	.00	.00	.00	.00
525-9100-54-2599	Transfer to Heavy Equipment	.00	.00	(56,786.95)	.00	.00	.00	.00
	Capital Outlays Totals	($68,017.60)	$0.00	($80,386.95)	$0.00	($133,300.00)	($3,221,127.00)	$0.00
Department **9100 - Transfers** Totals		($68,017.60)	$0.00	($80,386.95)	$0.00	($133,300.00)	($3,221,127.00)	$0.00
Department **9200 - Contributions to Other Funds**								
Interfund/Interdepartmental Charges								
525-9200-61-1016	Transfer Out-Gas Authorith BD FD	1,205,000.00	1,200,000.00	1,203,000.00	144,000.00	144,000.00	144,000.00	.00
	Interfund/Interdepartmental Charges Totals	$1,205,000.00	$1,200,000.00	$1,203,000.00	$144,000.00	$144,000.00	$144,000.00	$0.00
Department **9200 - Contributions to Other Funds** Totals		$1,205,000.00	$1,200,000.00	$1,203,000.00	$144,000.00	$144,000.00	$144,000.00	$0.00
	EXPENSE TOTALS	$1,248,574.25	$1,550,754.86	$1,203,000.00	$295,500.00	$3,146,826.83	$144,000.00	$0.00
Fund **525 - Gas Fund** Totals								
	EXPENSE TOTALS	$1,248,574.25	$1,550,754.86	$1,203,000.00	$295,500.00	$3,146,826.83	$144,000.00	$0.00
Fund **525 - Gas Fund** Totals		($1,248,574.25)	($1,550,754.86)	($1,203,000.00)	($295,500.00)	($3,146,826.83)	($144,000.00)	$0.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Estimated Amount	2026 Projected
Fund **526 - Telecommunications Fund**								
EXPENSE								
Department **4800 - Telecommunications and Information Technology**								
Cost Center **4802 - Telecommunications**								
Capital Outlays								
526-4800-4802-54-1401	Telephone Projects	73,514.11	14,388.46	.00	256,963.00	.00	.00	.00
526-4800-4802-54-1406	Fiber Optic Projects	223,814.71	256,547.98	.00	571,357.00	683,717.01	669,183.00	.00
526-4800-4802-54-1466	Tech Center Projects	.00	.00	47,599.00	80,000.00	.00	30,000.00	85,000.00
526-4800-4802-54-2100	Machinery and Equipment	10,545.87	.00	.00	75,450.00	60,000.00	65,828.00	79,900.00
526-4800-4802-54-2200	Motor Vehicles	.00	.00	30,000.00	90,000.00	90,000.00	90,000.00	30,000.00
	Capital Outlays Totals	$307,874.69	$270,936.44	$77,599.00	$1,073,770.00	$833,717.01	$855,011.00	$194,900.00
	Cost Center **4802 - Telecommunications** Totals	$307,874.69	$270,936.44	$77,599.00	$1,073,770.00	$833,717.01	$855,011.00	$194,900.00
Cost Center **4805 - IT Services**								
Capital Outlays								
526-4800-4805-54-2404	Hardware	13,166.69	.00	.00	.00	.00	.00	.00
	Capital Outlays Totals	$13,166.69	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Cost Center **4805 - IT Services** Totals	$13,166.69	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Department **4800 - Telecommunications and Information Technology** Totals	$321,041.38	$270,936.44	$77,599.00	$1,073,770.00	$833,717.01	$855,011.00	$194,900.00
Department **9100 - Transfers**								
Capital Outlays								
526-9100-54-2199	Transfer to F & F M & E	(10,545.87)	.00	(12,701.00)	.00	(150,000.00)	(855,011.00)	(194,900.00)
	Capital Outlays Totals	($10,545.87)	$0.00	($12,701.00)	$0.00	($150,000.00)	($855,011.00)	($194,900.00)
	Department **9100 - Transfers** Totals	($10,545.87)	$0.00	($12,701.00)	$0.00	($150,000.00)	($855,011.00)	($194,900.00)
	EXPENSE TOTALS	$310,495.51	$270,936.44	$64,898.00	$1,073,770.00	$683,717.01	$0.00	$0.00
	Fund **526 - Telecommunications Fund** Totals							
	EXPENSE TOTALS	$310,495.51	$270,936.44	$64,898.00	$1,073,770.00	$683,717.01	$0.00	$0.00
	Fund **526 - Telecommunications Fund** Totals	($310,495.51)	($270,936.44)	($64,898.00)	($1,073,770.00)	($683,717.01)	$0.00	$0.00



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Fund **541 - Sanitation Fund**								
EXPENSE								
Department **4500 - Sanitation**								
Cost Center **4520 - Garbage Collection- Residential**								
Capital Outlays								
541-4500-4520-54-2100	Machinery and Equipment	.00	230,118.00	.00	602,602.00	.00	.00	630,602.00
	Capital Outlays Totals	$0.00	$230,118.00	$0.00	$602,602.00	$0.00	$0.00	$630,602.00
Debt Service								
541-4500-4520-58-1201	Leases - Principal	.00	.00	.00	46,024.00	46,023.60	46,024.00	46,024.00
541-4500-4520-58-1202	Leases - Interest	.00	7,087.56	7,023.88	10,710.00	6,131.51	7,370.00	6,159.00
541-4500-4520-58-2107	Interest Expense	.00	.00	.00	.00	.00	.00	29,048.00
	Debt Service Totals	$0.00	$7,087.56	$7,023.88	$56,734.00	$52,155.11	$53,394.00	$81,231.00
Cost Center **4520 - Garbage Collection- Residential** Totals		$0.00	$237,205.56	$7,023.88	$659,336.00	$52,155.11	$53,394.00	$711,833.00
Cost Center **4522 - Trash and Refuse**								
Debt Service								
541-4500-4522-58-1201	Leases - Principal	.00	.00	.00	38,782.00	38,782.40	38,782.00	38,782.00
541-4500-4522-58-1202	Leases - Interest	.00	.00	.00	64,446.00	3,570.44	3,614.00	3,614.00
	Debt Service Totals	$0.00	$0.00	$0.00	$103,228.00	$42,352.84	$42,396.00	$42,396.00
Cost Center **4522 - Trash and Refuse** Totals		$0.00	$0.00	$0.00	$103,228.00	$42,352.84	$42,396.00	$42,396.00
Cost Center **4530 - Landfill Operations**								
Capital Outlays								
541-4500-4530-54-2100	Machinery and Equipment	70,865.91	338,245.38	.00	87,000.00	85,914.36	85,915.00	.00
	Capital Outlays Totals	$70,865.91	$338,245.38	$0.00	$87,000.00	$85,914.36	$85,915.00	$0.00
Debt Service								
541-4500-4530-58-1201	Leases - Principal	.00	.00	.00	55,183.00	55,183.26	55,183.00	55,183.00
541-4500-4530-58-1202	Leases - Interest	.00	.00	7,178.38	12,841.00	7,351.84	9,889.00	9,889.00
	Debt Service Totals	$0.00	$0.00	$7,178.38	$68,024.00	$62,535.10	$65,072.00	$65,072.00
Cost Center **4530 - Landfill Operations** Totals		$70,865.91	$338,245.38	$7,178.38	$155,024.00	$148,449.46	$150,987.00	$65,072.00
Cost Center **4550 - Recycling Center**								
Capital Outlays								
541-4500-4550-54-2100	Machinery and Equipment	.00	.00	.00	31,000.00	.00	.00	.00
	Capital Outlays Totals	$0.00	$0.00	$0.00	$31,000.00	$0.00	$0.00	$0.00
Cost Center **4550 - Recycling Center** Totals		$0.00	$0.00	$0.00	$31,000.00	$0.00	$0.00	$0.00
Department **4500 - Sanitation** Totals		$70,865.91	$575,450.94	$14,202.26	$948,588.00	$242,957.41	$246,777.00	$819,301.00
Department **8300 - Notes Payable**								
Debt Service								
541-8300-58-1201	Leases - Principal	.00	.00	.00	77,961.00	.00	.00	.00
541-8300-58-2404	GEFA loan 2002 L30SW Landfill -Prin	59,689.82	61,092.79	.00	.00	.00	.00	.00
541-8300-58-2405	GEFA loan 2002 L30SW Landfill - Interest	3,384.42	1,981.45	546.78	.00	.00	.00	.00
541-8300-58-2406	GEFA loan 2014 L17SW Landfill - Prin	131,558.76	135,600.79	.00	144,062.00	131,888.99	144,060.00	148,487.00

LAGRANGE GEORGIA

Budget 2026

Budget Year 2026

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Estimated Amount	2026 Projected
Fund **541 - Sanitation Fund**								
EXPENSE								
Department **8300 - Notes Payable**								
Debt Service								
541-8300-58-2407	GEFA loan 2014 L17SW Landfill - Interest	68,637.48	64,595.45	60,429.17	56,135.00	51,624.23	56,135.00	51,709.00
	Debt Service Totals	$263,270.48	$263,270.48	$60,975.95	$278,158.00	$183,513.22	$200,195.00	$200,196.00
	Department **8300 - Notes Payable** Totals	$263,270.48	$263,270.48	$60,975.95	$278,158.00	$183,513.22	$200,195.00	$200,196.00
Department **9100 - Transfers**								
Capital Outlays								
541-9100-54-2199	Transfer to F & F M & E	(70,865.91)	(247,447.07)	.00	(602,602.00)	(8,960.00)	(85,915.00)	(630,602.00)
	Capital Outlays Totals	($70,865.91)	($247,447.07)	$0.00	($602,602.00)	($8,960.00)	($85,915.00)	($630,602.00)
	Department **9100 - Transfers** Totals	($70,865.91)	($247,447.07)	$0.00	($602,602.00)	($8,960.00)	($85,915.00)	($630,602.00)
	EXPENSE TOTALS	$263,270.48	$591,274.35	$75,178.21	$624,144.00	$417,510.63	$361,057.00	$388,895.00
	Fund **541 - Sanitation Fund** Totals							
	EXPENSE TOTALS	$263,270.48	$591,274.35	$75,178.21	$624,144.00	$417,510.63	$361,057.00	$388,895.00
	Fund **541 - Sanitation Fund** Totals	($263,270.48)	($591,274.35)	($75,178.21)	($624,144.00)	($417,510.63)	($361,057.00)	($388,895.00)

LAGRANGE GEORGIA

Budget 2026

Budget Year 2026

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Estimated Amount	2026 Projected
Fund **700 - Sweetland Amphitheatre - DDA II**								
EXPENSE								
Department **5005 - Sweetland on Ice**								
Debt Service								
700-5005-58-1201	Leases - Principal	.00	.00	.00	50,746.00	50,746.95	50,747.00	50,747.00
700-5005-58-1202	Leases - Interest	370.88	6,808.20	6,053.16	7,464.00	4,915.52	4,915.00	4,970.00
	Debt Service Totals	$370.88	$6,808.20	$6,053.16	$58,210.00	$55,662.47	$55,662.00	$55,717.00
Department **5005 - Sweetland on Ice** Totals		$370.88	$6,808.20	$6,053.16	$58,210.00	$55,662.47	$55,662.00	$55,717.00
EXPENSE TOTALS		$370.88	$6,808.20	$6,053.16	$58,210.00	$55,662.47	$55,662.00	$55,717.00
Fund **700 - Sweetland Amphitheatre - DDA II** Totals								
EXPENSE TOTALS		$370.88	$6,808.20	$6,053.16	$58,210.00	$55,662.47	$55,662.00	$55,717.00
Fund **700 - Sweetland Amphitheatre - DDA II** Totals		($370.88)	($6,808.20)	($6,053.16)	($58,210.00)	($55,662.47)	($55,662.00)	($55,717.00)
Net Grand Totals								
REVENUE GRAND TOTALS		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
EXPENSE GRAND TOTALS		$8,430,185.82	$7,879,130.36	$8,559,627.14	$9,399,069.00	$9,921,170.07	$5,653,984.00	$6,563,206.00
Net Grand Totals		($8,430,185.82)	($7,879,130.36)	($8,559,627.14)	($9,399,069.00)	($9,921,170.07)	($5,653,984.00)	($6,563,206.00)