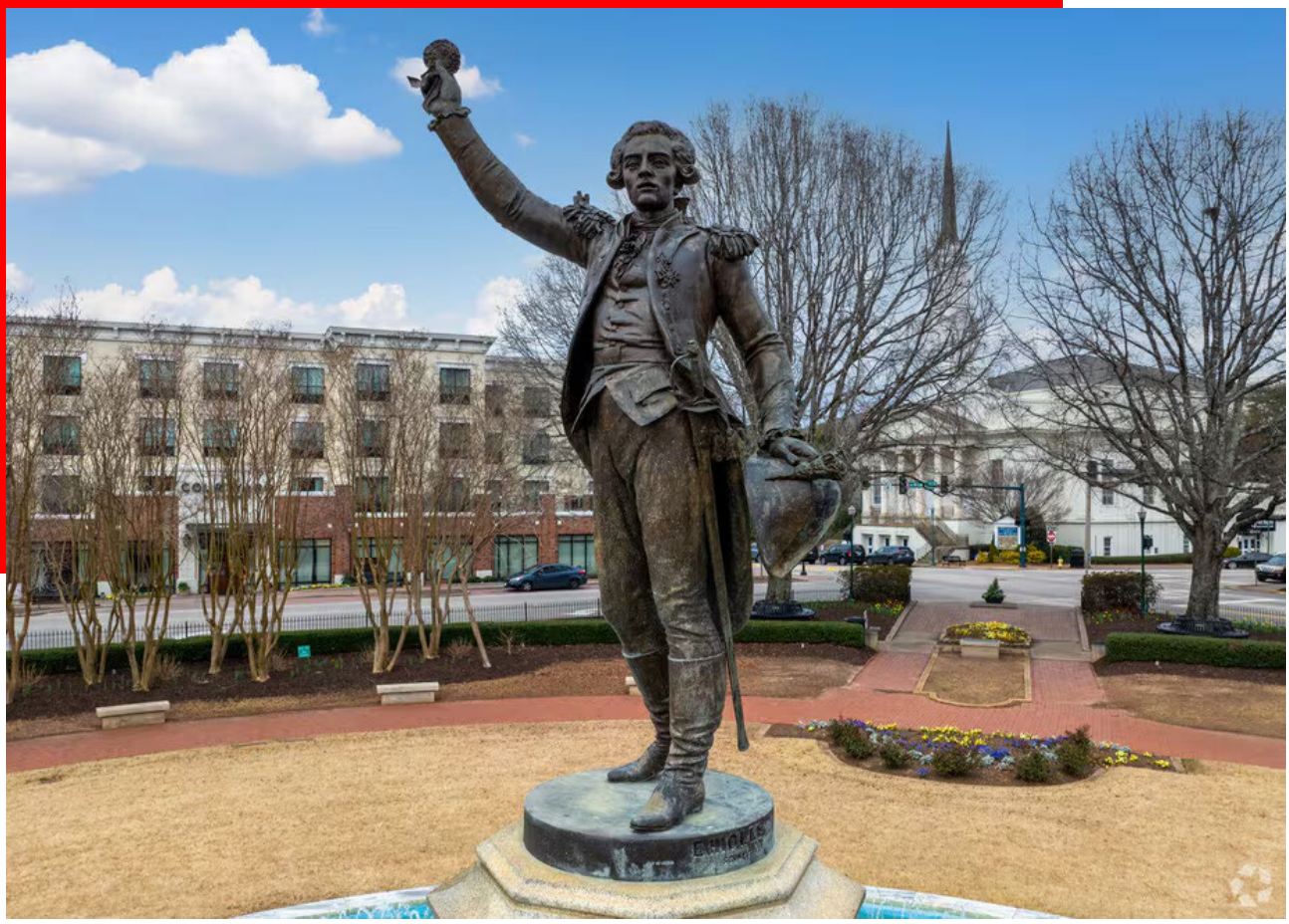


CITY OF LAGRANGE
ANNUAL BUDGET
FY 2026-27

July 1, 2026

Changes From The Preliminary Budget

Below is a summary of budget modifications based on feedback provided by the Mayor and Council during the May 12, 2026 budget review work session, the May 26 work session and subsequent executive session, as well as multiple phone calls and individual meetings with the mayor and councilmembers since the last work session.

- The proposed electric rate increase to recover additional MEAG Power fixed costs has been removed from the budget. This month, the MEAG Board voted to use a portion of production tax refunds to offset R&R costs associated with Plants Hatch and Vogtle, lowering LaGrange's fixed costs for 2026 by $433,005. The Electric Fund transfer to the General Fund was reduced, and the Water and Sewer Fund transfer was increased.
- The $300,000 sewer contribution and $500,000 water line extension on the Sewon Boulevard extension to Lee Kum Kee were deferred until fiscal year 2028.
- Of the total $6.5 million projected to be spent on water relocation work for the first two phases of the South Davis Road widening ($1.5 million to be reimbursed by GDOT in the second phase), only $2.5 million is estimated to be spent in this budget year with the remaining expenses and reimbursements deferred to fiscal year 2028. This decreases the GEFA loan revenues by an equivalent amount. All of the electric, gas, telecommunications, and sewer expenses and reimbursements for the second phase are also deferred.
- Two school resource officer (SRO) positions have been added to the Police Department budget along with benefits and one additional patrol car. Approximately 75% of the cost of each SRO is borne by the Troup County School System and the additional revenue has been added to General Fund.
- The fiscal year 2026 budget presented benefit costs as a percentage of overall compensation, including wages and benefits. This year's budget presents benefit costs as a percentage of wages, which provides a clearer and more useful measure of the City's average benefit cost for each additional wage dollar.
- A note was added to clarify that operating fund totals now exclude SPLOST and Capital Improvement funds. These funds are self-supporting, and revenues and expenses can fluctuate significantly from year to year based on project activity. Internal Service funds are also excluded because they are supported by departmental charges that are already reflected in the operating fund totals.
- The language in the "Pension and Retirement Expenses" section was updated to mention the 401(a) contribution, which was already included in each department's budgeted retirement contribution.
- Information was added regarding the use of contract labor in Public Works for weed eating. This is intended to allow City employees to focus full time on litter collection using an existing side-by-side. The additional expenses were already included in the preliminary budget.
- The District Attorney's request for funding support for a dedicated assistant to assist with City investigations and prosecutions was reduced from $140,000 to $135,000 due to lower State healthcare costs.
- There is sufficient working capital available to purchase the landfill compactor with cash rather than through a lease. This is the preferred option because it avoids financing costs and reduces overall interest expense.

- A majority of Council members support increasing the contribution to Harmony House from $12,500 to $25,000 due to the dependence of the LaGrange Police Department on this organization as a resource during domestic violence calls.
- The following changes have been made to the employee pay grade report: (1) Part-time positions have been added with an estimate of hours worked to calculate the pay ranges, (2) The CFO position has been added, (3) Unlike in prior budget books, the pay ranges now reflect the COLA for the upcoming fiscal year, and (4) The pay ranges for all supervisory ranks in the Police Department and the Fire Chief in the Fire Department have been fixed at the values listed on the report pending a compensation study and future Council adjustment.
- A $50,000 allocation for Performance Incentive Pay (PIPs) was added.
- Estimated revenues, expenses, and other data were updated using actual amounts through May 19, 2026.

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Employee Allocations by Pay Grade and Department ..... Attachment

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Mayor and City Councilmembers,

This document presents the proposed fiscal year 2027 budget for the City of LaGrange, Georgia. The budget reflects the City's continued commitment to responsible fiscal management, efficient delivery of services, and enhancing the quality of life for our citizens. While the budget provides funding for a single fiscal year, the decisions made within it can have long-term implications for maintaining the City's financial health.

The proposed budget maintains a zero-millage property tax rate for the thirtieth consecutive year, while also preserving highly competitive utility rates that remain significantly below those of other area providers. These are remarkable accomplishments that reflect the continued commitment of the Mayor, Council, and city staff to keeping more money in the pockets of our citizens.

As shown in the table below, LaGrange delivers exceptional value to its citizens by providing high-quality municipal services at a low cost when compared to peer cities across the state.

Fiscal Year 2025-26	LaGrange	Griffin	Cartersville	Newnan	Carrollton	Dalton	Rome	Thomasville
Population	33,564	24,000	25,082	45,548	28,306	34,970	38,747	18,604
General Fund budget ($ millions)	$42.5	$44.3	$55.7	$43.4	$37.5	$49.1	$37.7	$21.7
Police Total (less CE and AC)	116	92	68	114	110	94	104	72
Police Sworn (less CE and AC)	98	86	61	101	82	79	83	62
Citizens per Sworn Officer	342	279	411	451	345	443	467	300
Fire Department Staff	70	70	91	78	66	97	178*	45
Human Resources Staff	3	5	3.5	2	3.5	3	6	5
Finance/Purchasing Staff	5	9	6	5	5	6	12	10
Sales Tax Rate	7%	7%	7%	8%	7%	7%	7%	8%
Property Tax Millage Rate	-	5.699	2.662	-	4.082	1.499	9.500	-
Sales Tax	$1,134	$1,134	$1,134	$1,296	$1,134	$1,134	$1,134	$1,296
Property Tax $300,000 Home	$0	$684	$319	$0	$490	$180	$1,140	$0
Water/Sewer 60,000 gal/yr	$793	$1,751	$546	$1,106	$858	$949	$879	$966
Natural Gas 420 therms/yr	$551	$1,527	$751	$1,527	$1,527	$498	$1,527	$579
Electricity 12,000 Kwhs/yr	$1,536	$1,759	$1,693	$1,667	$2,002	$2,002	$2,002	$1,720
Sanitation Pickup/yr	$318	$467	$307	$421	$323	$0	$257	$319
Total Cost	$4,332	$7,321	$4,751	$6,017	$6,334	$4,763	$6,938	$4,879
Percentage Above LaGrange		69%	10%	39%	46%	10%	60%	13%

Notes:

1. PSC Residential Rate Survey Summer 2025 and Winter 2026.
2. PSC Gas Marketer Pricing Comparison for Gas South.
3. LPD numbers include SROs.
4. Assumes median household income of $45,000 with 36% subject to sales tax.
5. Rome provides fire service throughout Floyd County.

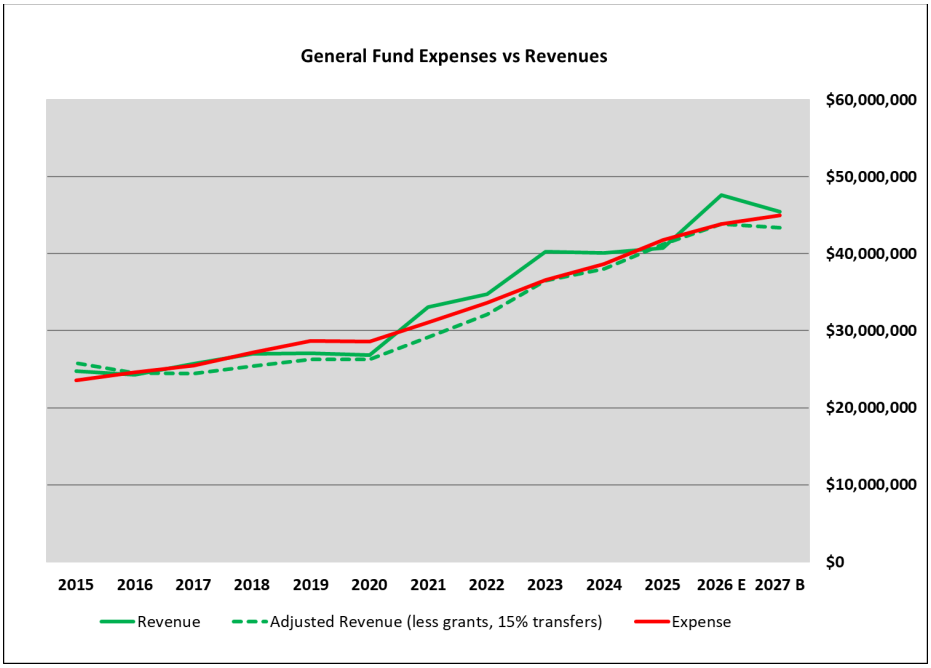
The proposed increase in General Fund spending for fiscal year 2027 is 3.8% compared to estimated fiscal year 2026 expenses. The General Fund serves as the chief operating fund of a municipal government. Across the combined citywide operating budgets, expenses are projected to increase by only 0.4%, following an estimated 1.3% increase in the current budget year. We continue to focus on improving efficiency and reducing personnel costs. The budget initially eliminated a net of two positions; however, the Troup County School System has requested two additional school resource officers, for which it reimburses approximately 75% of the cost. As a result, the total full-time equivalent headcount remains unchanged at 456. There are currently thirteen full-time vacancies compared to twenty-five this time last year.

A one dollar monthly increase per sanitation can is proposed to ensure the Sanitation Fund fully covers its operating expenses. This represents significant progress from the $1.3 million loss reported two years ago, when all related sanitation expenses were consolidated into the fund.

Once adopted by the Mayor and City Council, the budget will establish the funding priorities and operational direction for all City programs and services during the upcoming fiscal year.

Budget Challenges and Opportunities

1. **Funding Sources for the General Fund.** While revenues appear to be near or above expenditures in recent years, that picture is heavily influenced by non-recurring or less reliable revenue sources, including ARPA-related funding, elevated building permit activity, increased utility transfers, a one-time $500,000 transfer from



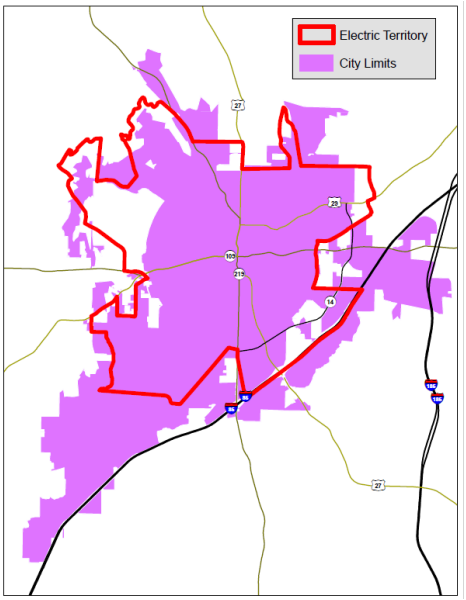
the Hotel/Motel Tax Fund, and strong local option sales tax receipts. When revenues are adjusted to exclude grants and to reflect recommended utility transfer levels, the General Fund has operated at a structural deficit for much of the past decade. The current year has been temporarily supported by more than $2 million in Google building permit revenue and excess utility transfers; however, these sources should not be relied upon to support ongoing expenses.

There are several future opportunities to help address this shortfall as discussed below.



Google. As mentioned during the previous two budget cycles, the potential revenues from the Google datacenter are expected to help support the General Fund. The facility is anticipated to ramp up operations over a five-year period beginning in the second quarter of 2027. At full buildout, electric sales margins to the City are expected to approach $20 million annually. Water and sewer revenues will depend on the ultimate cooling design adopted by Google, but annual margins could easily exceed $2 million.

LHOST and FLOST. The Georgia General Assembly has continued to place pressure on local property taxes, and recent legislative efforts suggest a possible shift toward a sales-tax-based model for funding local governments. Because the City of LaGrange already provides maximum property tax relief to its citizens through its zero-millage rate, any additional sales taxes could provide new revenue to help fund General Fund expenses.



Property Tax. Should a future Mayor and City Council wish to levy a property tax, the City has

significant capacity to do so given its current zero-millage rate. A property tax could also help address inequities in the current funding structure, as many residents live outside the City's electric, natural gas, and sewer service areas and therefore do not fully participate in the utility transfers that serve as the primary funding source for the General Fund.

2. **GDOT Projects.** Recent GDOT road projects have caused financial pressure for the City. These include the current Hamilton Road/US 27 widening project, as well as upcoming projects on Davis Road/Spur 14, Wares Crossroads/SR 219 Roundabout, Vernon Road/SR 109, and West Point Road/US 29. To date, these projects have cost more than $8 million, with an additional $7 million projected for upcoming projects. While much of the work has been financed to preserve working capital, the resulting debt service has placed added pressure on utility funds, particularly the Water and Sewer Fund.

3. **Water and Sewer Infrastructure.** The water and sewer system continues to require significant capital upgrades and ongoing investment. Following the 2021 bond issue, nearly $32 million has been spent on system improvements, with project costs affected by COVID-related inflation. For Fiscal Year 2027, the proposed budget includes an additional $4 million for needed infrastructure improvements, excluding the GDOT Projects mentioned above, the majority of which reflects a carryover from the prior fiscal year for the belt press replacement project that is being funded with a GEFA loan previously approved by the City Council.

4. **Electric Fund Working Capital.** Working capital in the Electric Fund has declined by approximately $5 million over the past two fiscal years and is projected to end the year at $20.6 million and 32% of expenses. This decline is due to several major factors, including mild weather, the loss of Jindal Films, the City's contribution to the Terry Talley settlement, the refunding of the over-collected PPA balance, increased transfers to the General Fund, and lower-than-projected off-system sales revenues.

5. **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.

6. **Excess Hotel/Motel Taxes.** The hotel/motel taxes generated by Great Wolf Lodge currently exceed the amount necessary to pay the debt service on the Development Authority conference center bonds, thus freeing up additional dollars to support City operations. Last fiscal year, an excess of $500,000 was transferred into the General Fund, and this year's budget proposes a similar transfer into the Sweetland Fund to provide much needed working capital.

Thank you for the opportunity to present this proposed balanced budget for the City of LaGrange's operations for Fiscal Year 2027.

Respectfully Submitted,

Patrick Bowie
City Manager

LAGRANGE
GEORGIA

Introduction



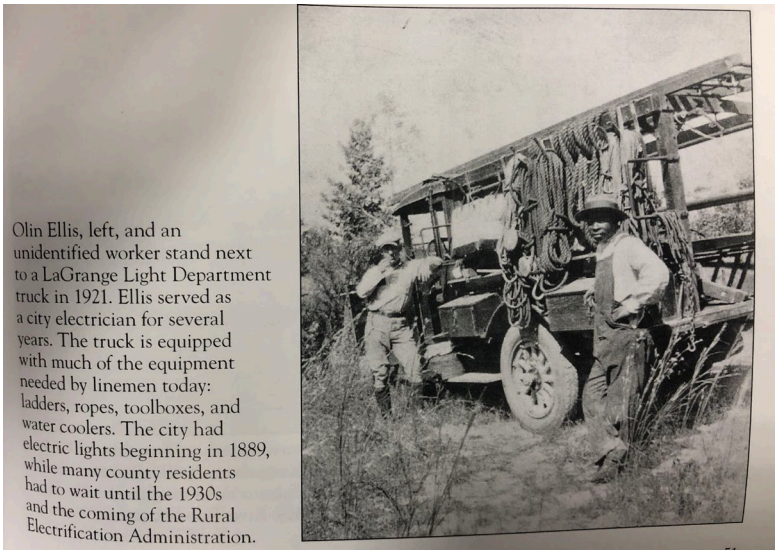
LaGrange City Government. The City of LaGrange was incorporated by an act of the General Assembly of Georgia in 1828. The city operates under a council-manager form of government. Under this type of government, the city council provides the primary policymaking role, and an appointed city manager provides 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 wide range of both traditional governmental services and enterprise services to over 33,000 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.



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.

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.

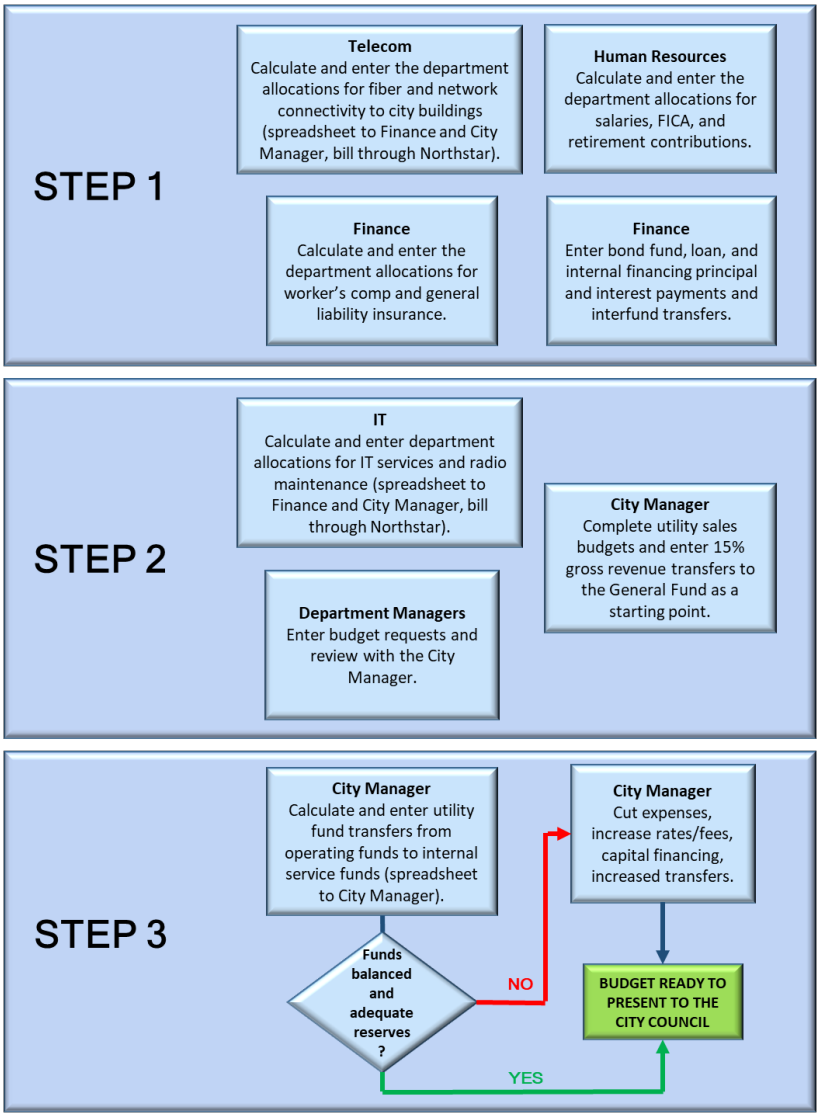


Process and Timeline

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 adoption by the Mayor and City Council, the following steps are used to create the budget, which is effective on July 1 of each new fiscal year:



1. **First Week in April.** Department managers submit and enter into New World their estimates for remaining expenses for the current fiscal year and requests for operational and capital items for the next fiscal year.



2. **First Through Third Weeks in April.** 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. **Fourth Week in April Through First Week in May.** The City Manager balances the budget through spending cuts, capital financing, increased enterprise fund transfers, and proposed revenue increases.

4. **First Scheduled City Council Meeting in May.** 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…" 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. During the work session, 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. **Last Scheduled City Council Meeting in May.** The City Manager presents 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. 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.

6. **First Scheduled City Council 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.

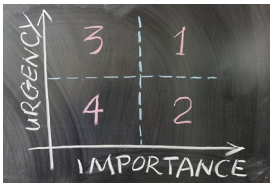
7. As needed, budget amendments are brought to the Mayor and City Council for approval during the fiscal year.

Budgetary Goals and Policies

1. **Legal and Regulatory Compliance.** Funding will be provided to ensure that departmental activities comply with applicable legal, regulatory, and reporting requirements. Budgetary procedures will conform to federal and state law, generally accepted accounting principles, and the priorities established by the Mayor and City Council.



2. **Priorities.** Budget priorities are established by the Mayor and City Council through formal actions and ongoing communication with the City Manager. Essential services related to public health, safety, and welfare are expected to receive the highest priority for funding.

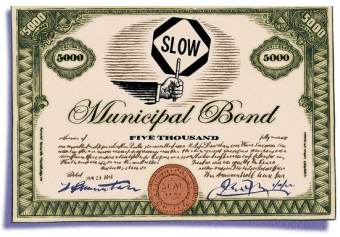


3. **Balanced Budget.** Each operating fund will be balanced so that recurring annual revenues are equal to or greater than recurring annual expenditures, including debt service. One-time revenues will not be used to fund recurring expenditures. Prior-year budgeted amounts associated with encumbered capital items and approved projects may be carried forward into the next fiscal year.



4. **Capitalization and Debt Funding.** Expenditures will be classified as operating or capital in accordance with the City's "Capitalization and Depreciation Policy for Capital Assets." Debt should not be used to fund recurring operating expenses. Large capital assets may be depreciated and financed over their useful lives when appropriate to align costs with the period of benefit. The City may also use interfund loans rather than external debt instruments to meet short-term cash flow needs or to finance capital improvements when excess reserves are available. Lease-purchase financing may be used when it serves the City's best interest due to lower borrowing costs, improved cash flow, reduced maintenance expenses, or other favorable factors.





5. **Service Rates and Fees**



The City will strive to maintain utility rates that are competitive with other providers in the area and across the state. Rates and fees for services should be established at levels sufficient to recover the full cost of providing those services.

6. **Enterprise Transfers to Governmental Funds**



Transfers from enterprise funds to governmental funds are necessary to support shared overhead costs, provide revenue in lieu of franchise taxes, and return a reasonable dividend to the owners of the system, the citizens of LaGrange. To protect the financial health of enterprise funds and ensure adequate reinvestment in infrastructure, annual transfers should generally remain between 10% and 15% of gross operating revenues. Recent American Public Power Association survey data indicates that large municipal utilities contribute an average of 6.9% to their general funds, while Georgia municipal utilities contribute an average of 14.6%.

7. **Reserves / Fund Balance / Working Capital**. Adequate reserves are necessary to provide financial stability and ensure the reliable delivery of services to customers and citizens. Economic downturns, weather fluctuations, natural disasters, and the loss of large utility customers are examples of events that can affect cash flow and place pressure on the City's budget. For governmental funds, the Government Finance Officers Association recommends maintaining a minimum reserve equal to two months, or 16.7%, of expenditures, with a maximum of six months, or 50%. The City's target governmental fund balance is three months, or 25%, of annual expenditures. For enterprise funds, which may experience more significant revenue volatility due to weather, changes in customer usage, and the loss of large users, the City's target working capital is five months, or 42%, of expenses. Amounts above the target may be used as a low-cost funding source for one-time expenditures, including capital improvements.



Reserves As Insurance + Reserves As Savings = Good Financial Strategy

8. **Competitive Employee Compensation.** Attracting, retaining, and motivating a skilled workforce is essential to the effective operation of the City. To support this goal, the City should continue to prioritize competitive salaries and benefits. The recent reduction in turnover reflects the positive impact of updates to personnel policies and enhancements to employee benefits, which were implemented to improve workplace satisfaction and stability.



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, Lafayette Parkway, 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 through which 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 make up a large majority 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 is 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

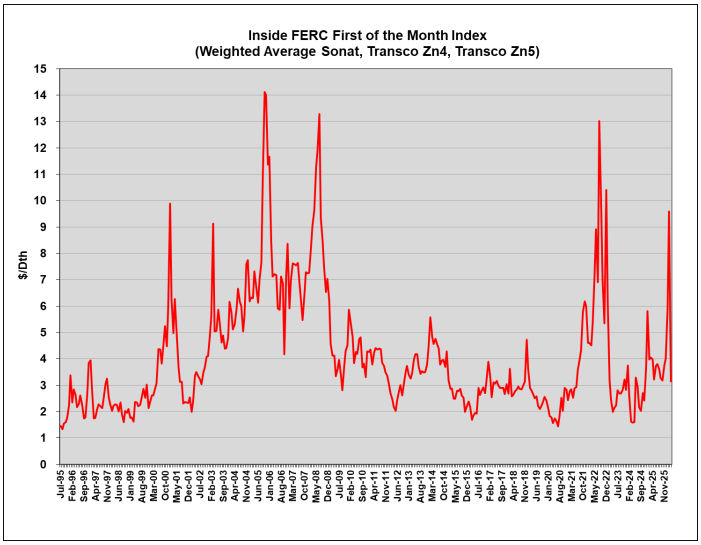


City of LaGrange
Operating Funds

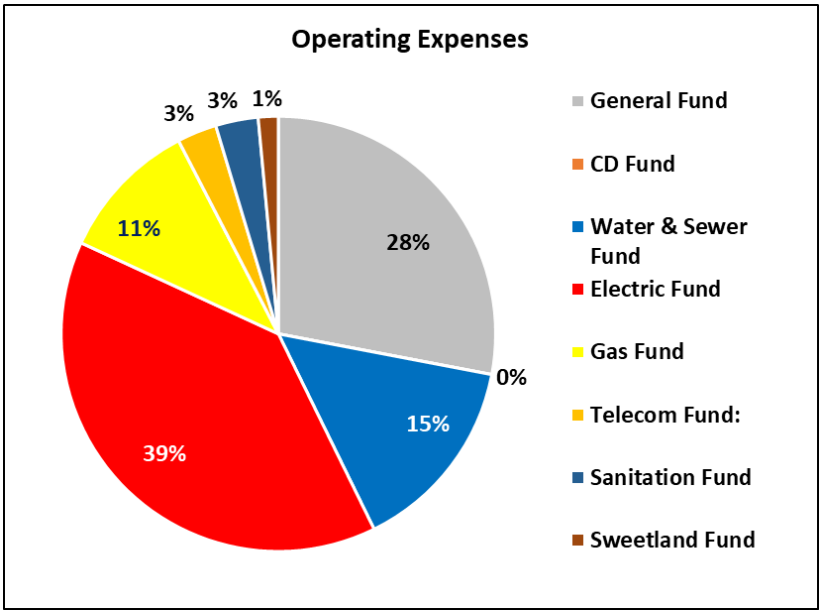
	FY 2027 Budget	FY 2026 Estimate	FY 2025	FY 2024	FY 2023
Total Revenue	$165,868,292	$157,345,824	$157,993,684	$150,820,916	$149,921,281
Total Expenses	$161,149,518	$160,503,017	$158,451,261	$142,729,163	$144,670,703
Net Income	$4,718,774	($3,157,193)	($457,577)	$8,091,753	$5,250,578
Cash Flow	$2,381,524	($630,988)	($11,256,995)	$7,310,139	$4,991,769
Working Capital Year-End	$66,258,868	$63,877,344	$59,480,755	$67,473,652	$66,719,489
Working Capital as a Percentage of Expenses	41%	40%	38%	47%	46%
Increase	0.4%	1.3%	11.0%	-1.3%	12.7%

Note: The totals above were updated to exclude the SPLOST and Capital Improvement funds because these funds do not reflect routine operations and expenses can fluctuate significantly from year to year based on project activity. Internal Service funds are also excluded because they are supported by departmental charges already reflected in the operating fund totals,

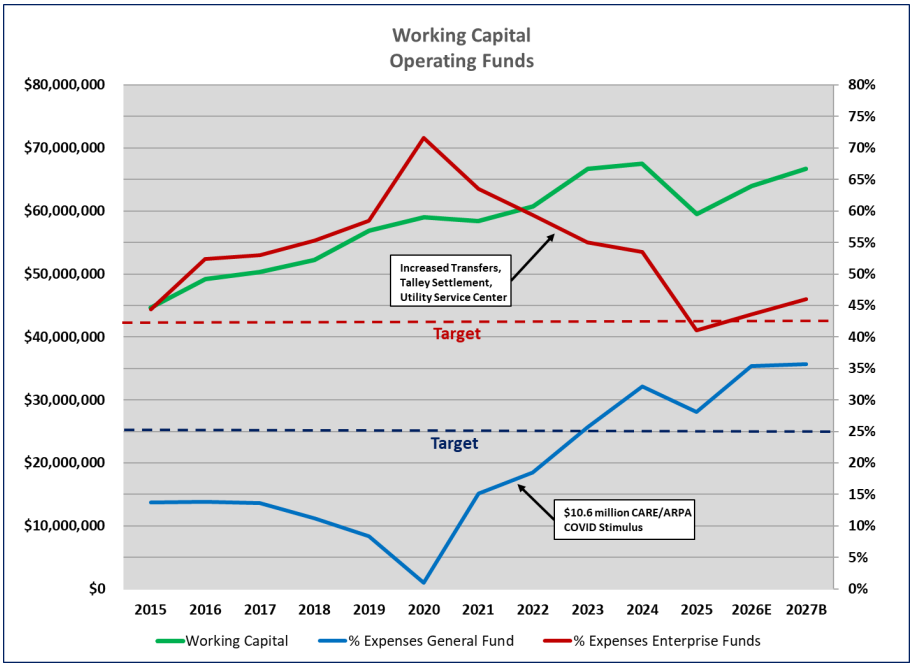
As the above table shows, net income and cash flow can vary drastically from year to year. Some of the factors causing the volatility include: (1) Electricity and natural gas market prices can swing by millions of dollars in a given year impacting utility expenses, revenues, and off-system sales, (2) Terry Talley $5.25 million settlement payment, (3) Capital purchases under modified accrual accounting, (4) Grant revenue such as ARPA, (5) Employee turnover and vacancies, (6) Noncash revenue such as infrastructure donated from new developments, and (7) Allocation of IT and radio costs from the Utility Fund to individual departments using the services.



Operating Expenses. Enterprise funds comprise 72% of the total operating budget compared to 28% for governmental funds demonstrating the budget's sensitivity to energy prices and utility-related costs.

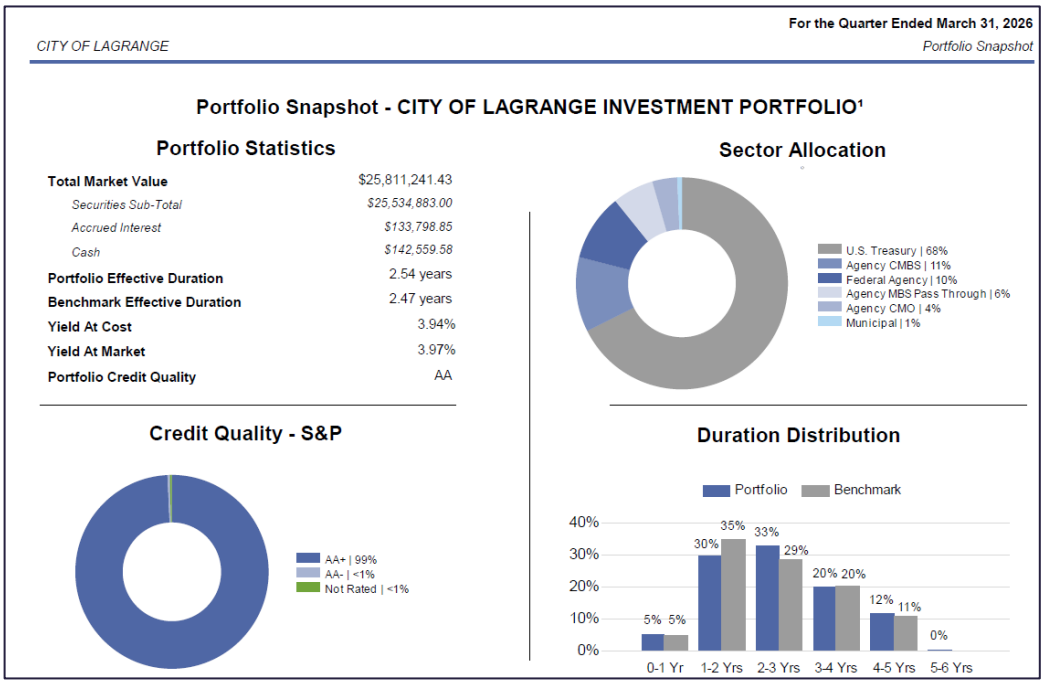


Working Capital. Operating funds are projected to end the next fiscal year with working capital of $66.3 million. Combined enterprise funds will be above the 42% target and the General Fund above the 25% target. Working capital for all operating funds is projected to end the year at 41% of expenses.

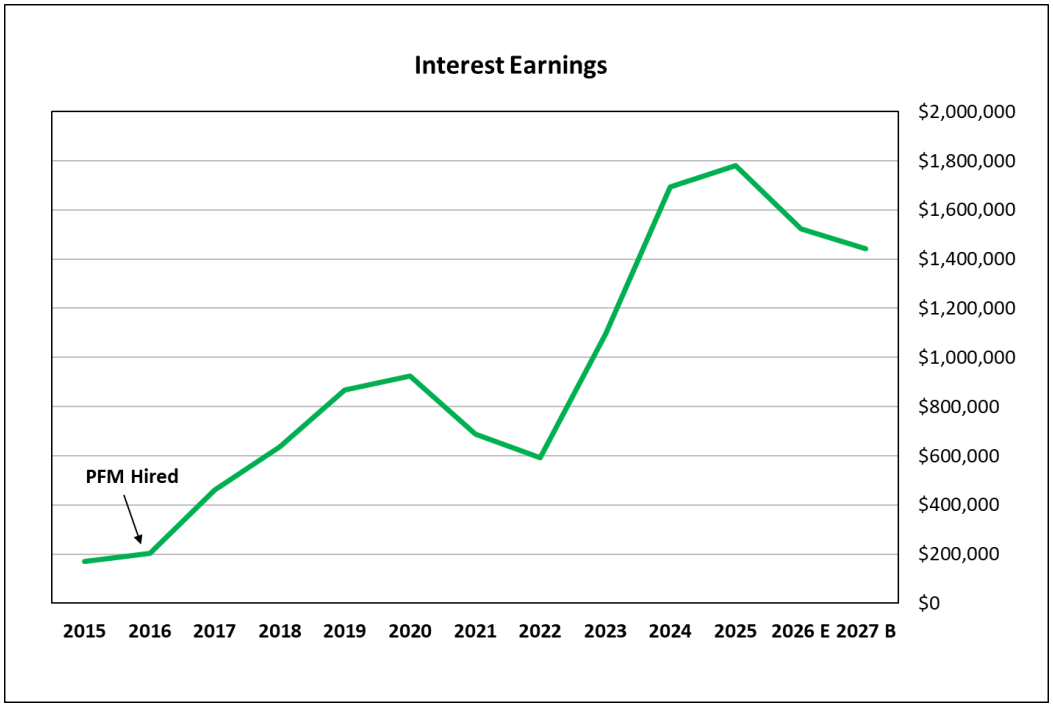


Cash Balance. The City's current cash balance of $54 million represents four months of projected operating expenses. It will cost $441,505 per day to operate the city next fiscal year, which is up 0.4% from the current year's $439,734.

Investments. 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.



Interest Earnings. Since hiring PFM, interest earnings have averaged $936,000 per year.



External Debt Summary

Fund	Account	Debt Source	Original Amount	Rate	Maturity	Purpose	FY 2026 6/30 Balance	FY 2027 (City Share)		
								Total	Principal	Interest
101	3200-58	GMA Lease Pool	$375,621	4.52%	Max 5 years	14 Police Department vehicles and accessories	$1,380	$1,442	$1,380	$62
101	3200-58	Enterprise Lease	$1,049,951	3 yr Tbill + 3%	5 years	10 police vehicles in FY 2024 and 10 in FY 2025	$778,585	$248,553	$201,118	$47,435
101	3500-58	GMA Lease Pool	$549,718	4.52%	Max 5 years	Pumper Truck	$157,062	$85,630	$78,531	$7,099
101	4200-4202-58	GMA Lease Pool	$235,162	4.52%	Max 5 years	2022 Elgin Crosswind Sweeper truck	$47,032	$49,158	$47,032	$2,126
101	4950-4952-58	GMA Lease Pool	$224,934	4.52%	Max 5 years	Five Parks & Cemetery Division vehicles	$55,945	$47,516	$44,987	$2,529
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.	$13,740,000	$988,481	$495,000	$493,481
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%.	$1,065,000	$284,868	$2,600	$24,868
311	8300-58	GMA Installment Sales Agreement	$1,635,000	1.59%	1/1/2031	Visit LaGrange and Sweetland Office renovation at 206 Ridley	$768,000	$177,551	$166,000	$11,551
521 423	9200-54 8300-58	Gas Authority Bonds	$20,000,000	4.50%	10/1/2046	New Utility Service Center (capitalized interest, payments FY28)	$0	$0	$0	$0
521 526	4800-4801-52-1306 4800-4805-52-1306	Company Lease	$566,748	4.64%	6/30/2027	Hardware and software (Fortinet, VMWare, etc…)	$189,728	$202,500	$189,728	$12,772
523	4350-58	GMA Lease Pool	$481,757	4.52%	Max 4 years	2024 Jetting and Vacuum Truck VIN 5KKHBPFE0RLUK4023	$240,878	$131,327	$120,439	$10,888
523	4360-58	GEFA Loan	$3,700,000	3.49%	7/1/2047	WWTP Belt Press (capitalized interest, payments FY28, $50k closing	$0	$0	$0	$50,000
523	4450-58	GEFA Loan	$5,000,000	3.49%	7/1/2047	Water relocation South Davis GDOT Phase 1	$0	$0	$0	$45,000
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.	$2,823,268	$322,863	$285,162	$37,701
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)	$4,476,691	$495,419	$435,533	$59,886
523	4450-58	GMA Lease Pool	$138,620	4.52%	Max 5 years	Caterpillar 299D3XE Excavator	$27,724	$28,977	$27,724	$1,253
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.	$22,245,000	$1,647,725	$1,065,000	$582,725
524	4650-58	GMA Lease Pool	$227,009	4.52%	Max 5 years	Altec bucket truck	$113,505	$61,883	$56,752	$5,130
541	8300-58	GEFA Loan 2014-L17SW	$3,000,000	3.03%	10/1/2035	Construction of a new cell at the landfill.	$1,625,759	$200,197	$153,050	$47,147
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	$202,414	$110,356	$101,207	$9,149
541	4500-4522-58	GMA Lease Pool	$193,912	4.52%	Max 5 years	2022 Petersen TL3 Grapple Truck	$38,782	$40,535	$38,782	$1,753
700	5005-58	GMA Lease Pool	$253,734	4.52%	Max 5 years	Chiller for Sweetland on Ice. Use TPD funds for remaining balance.	$56,665	$53,308	$50,747	$2,561
			$97,685,109				**$48,653,418**	**$5,178,289**	**$3,560,772**	**$1,455,116**

Note: Yellow highlighted rows represent debt that is being paid off in this budget while green highlighted rows represent new debt.

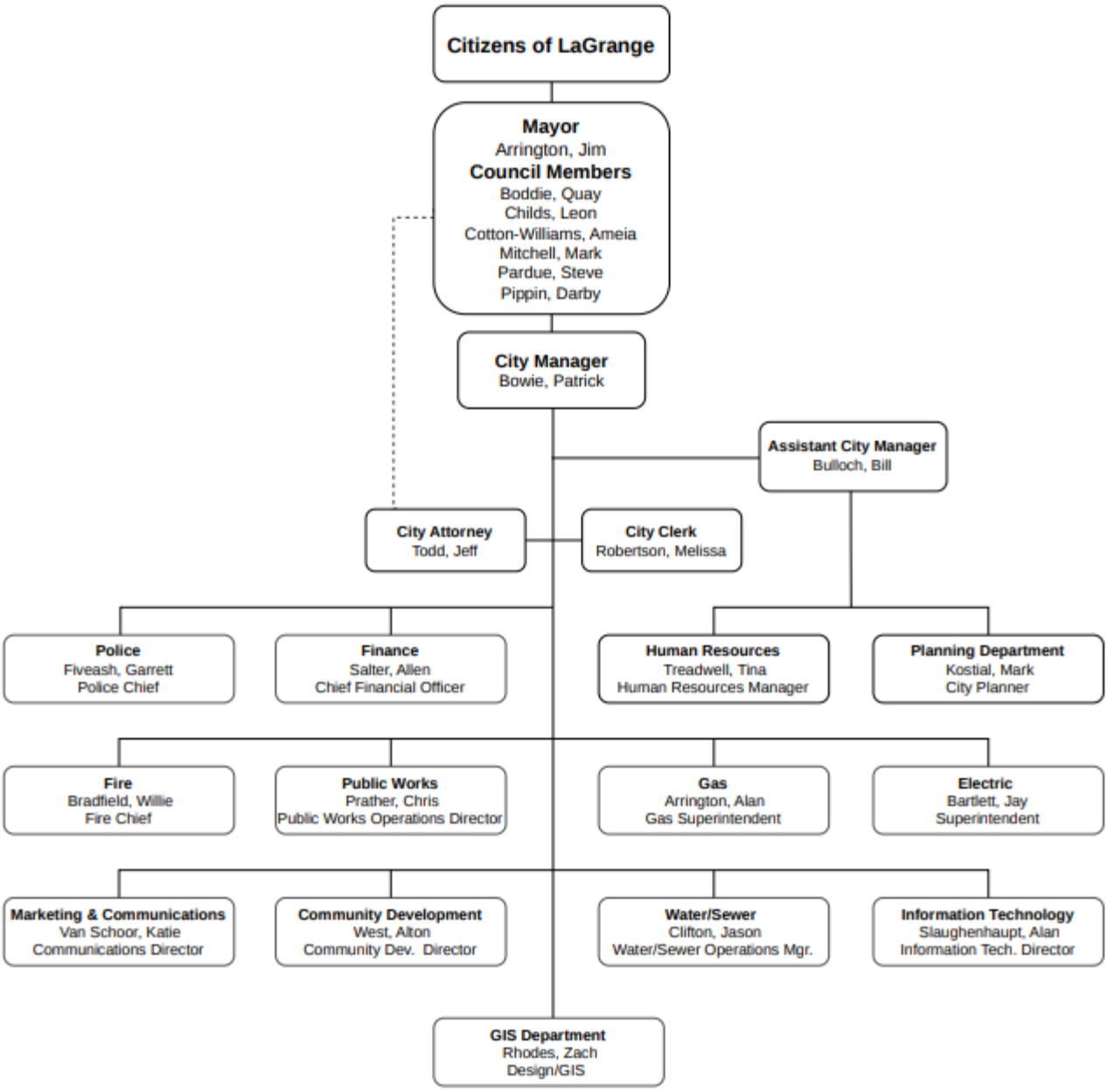
Internal Loans

Fund	Account	Debt Source	Original Amount	Rate	Maturity	Purpose	FY 2026 6/30 Balance	FY 2027		
								Total	Principal	Interest
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.	($1,545,788)	($130,000)	n/a	n/a
526 101	36-1002 4200-4201-58	Internal Loan from Telecommunication Fund to General Fund	$315,149	5.00%	9/30/2034	Cement Truck Model M60	$270,705	$40,112	$27,194	$12,918
526 101	36-1002 4200-4201-58	Internal Loan from Telecommunication Fund to General Fund	$181,355	5.00%	6/30/2035	Tandem Dump Truck	$166,996	$23,080	$15,073	$8,008
526 101	36-1002 4200-4201-58	Internal Loan from Telecommunication Fund to General Fund	$285,328	5.00%	6/30/2035	Asphalt Truck	$262,766	$36,306	$23,706	$12,600
526 541	36-1002 11-5100 4500-4520-58 12-5100	Internal Loan from Telecommunication Fund to Sanitation Fund	$602,602	5.00%	6/30/2035	(2) Rear Load Garbage Trucks	$554,952	$76,698	$50,088	$26,610
			($1,415,566)				**($290,369)**	**$46,196**	**$116,061**	**$60,136**

Capital Requests

Fund/Acct	Dept	Description	Cost	Status	Funding
101-1525	Garage	Four Post Vehicle Lift, Drill Press, Miller Welder	$20,000	Budgeted	Cash
101-3200	Police	Southern Linc devices to replace cell phones, allow for reading digital driver's licenses per HB 296, and provide better interoperability with other jurisdictions.	$66,000	Budgeted	Cash
101-3200	Police	11 vehicle replacements with outfitting. At this rate of replacement, vehicles will be in service 10 to 12 years (Add two SROs).	$781,000	Budgeted	Cash
101-3500	Fire	SCBA cylinder and valve assembly carbon replacement	$60,000	Budgeted	Cash
101-3500	Fire	Replace bullet proof vests - expiring	$8,000	Budgeted	Cash
101-3500	Fire	Replace 2014 SUV Battalion Commander vehicle with outfitting	$65,000	Budgeted	Cash
101-3901	Animal Control	Replace 1999 and 2014 trucks. One vehicle needs to pull mobile adoption unit (share expense with Troup County and Hogansville)	$100,000	Budgeted	Cash
101-4200-4201	Streets	Replace right-of-way tractor	$45,000	Budgeted	Cash
101-4950-4952	Landscape	Two zero turn mowers	$40,000	Budgeted	Cash
101-4950-4952	Landscape	New 1 ton dump truck - currently using dumpster	$70,000	Budgeted	Cash
311-4200	CIF Streets	New road to Lee Kum Kee	$3,000,000	Budgeted	Grant, Troup County, Callaway Foundation
311-9300	CIF	Roof and lighting repairs at McGregor Street and Ethel Kight Library	$230,000	Budgeted	Cash
311-9300 315-9400	CIF, SPLOST	Complete W.T. Edmondson Park at Ridley Lake	$5,610,529	Budgeted	Cash
316-9400	SPLOST	Begin design and construction for Station #3 replacement	$1,000,000	Budgeted	Cash
316-9400	SPLOST	Continue SPLOST approved building renovations at LPD	$100,000	Budgeted	Cash
316-9400	SPLOST	Complete Thread portion of W.T. Edmondson Park and begin next segment between Southbend to Calumet Parks. Work on CSX right-of-way acquisition.	$1,550,000	Budgeted	Cash
316-9400	SPLOST	Storm water improvements on South Lee Street (Habitat area)	$850,000	Budgeted	Cash
521-4900-4943	Utility Services	Replace meter reader vehicle	$25,000	Budgeted	Cash
523-4350	Sewer Collection	Gravity sewer extension on Hills and Dales Farm Road	$2,000,000	Budgeted	Cash / Sewer District
523-4350	Sewer Collection	Remaining work on Hamilton Road relocation - bond funds depleted.	$300,000	Budgeted	Cash
523-4350	Sewer Collection	Relocation on Davis Road GDOT project	$150,000	Budgeted	Cash
523-4350	Sewer Collection	Trench Box - replace old heavy box with lightweight aluminum	$16,800	Budgeted	Cash
523-4350	Sewer Collection	Replace 2008 oncall truck	$40,000	Budgeted	Cash
523-4360	WPC	Belt Press replacement, conveyor, clarifier repair, and equilization line manhole - $85,000 overage from cash	$3,785,000	Budgeted	GEFA Loan / Cash
523-4450	Water	Carbon feeder upgrade and postchemical pit rehab	$425,000	Budgeted	Cash
523-4450	Water	Hamilton Road GDOT relocation remaining work - bond funds depleted	$300,000	Budgeted	Cash
523-4450	Water	Relocate Mooty Bridge lift station generator to Mountville pump station	$80,000	Budgeted	Cash
523-4450	Water	Relocation work for GDOT Davis Road project	$2,500,000	Budgeted	GEFA Loan
523-4450	Water	Dump trailer and mower replacements	$27,000	Budgeted	Cash
523-4450	Water	Replace 2003 service truck and add truck for new service crew	$110,000	Budgeted	Cash
524-4650	Electric	Transformer installations	$530,000	Budgeted	Cash
524-4650	Electric	Pole changeouts (100 poles, keep up with depreciation)	$200,000	Budgeted	Cash
524-4650	Electric	Davis Road relocation work	$275,000	Budgeted	Cash / GDOT reimburs.
524-4650	Electric	Replace 2003 foreman truck	$65,000	Budgeted	Cash
524-4650	Electric	Replace 2016 service/oncall bucket truck	$223,000	Budgeted	Cash
524-4650	Electric	Replace 1996 line truck (ordered three years ago)	$385,642	Budgeted	Cash
524-4650	Electric	Replace 2014 chip truck	$140,000	Budgeted	Cash
525-4750	Gas	Relocation work for GDOT projects	$345,500	Budgeted	Cash / GDOT reimburs.
525-4750	Gas	Replace 2014 work truck	$95,000	Budgeted	Cash
541-4500-4522	Sanitation	Replace 2018 Trash & Refuse clamshell truck	$250,000	Budgeted	Cash
541-4500-4530	Landfill	Replace landfill compactor	$923,420	Budgeted	Cash
526-4800-4802	Telecom	Expand fire suppression and electrical (if growth warrants)	$85,000	Budgeted	Cash
526-4800-4802	Telecom	Lashing machine and splice trailer replacement	$51,000	Budgeted	Cash
			$26,922,891		

Personnel



Personnel expenses represent a significant portion of the City's annual budget, as shown in the table below. Actual personnel expenses vary from budgeted amounts due to turnover and vacancies throughout the year, particularly within the Police and Fire Departments.

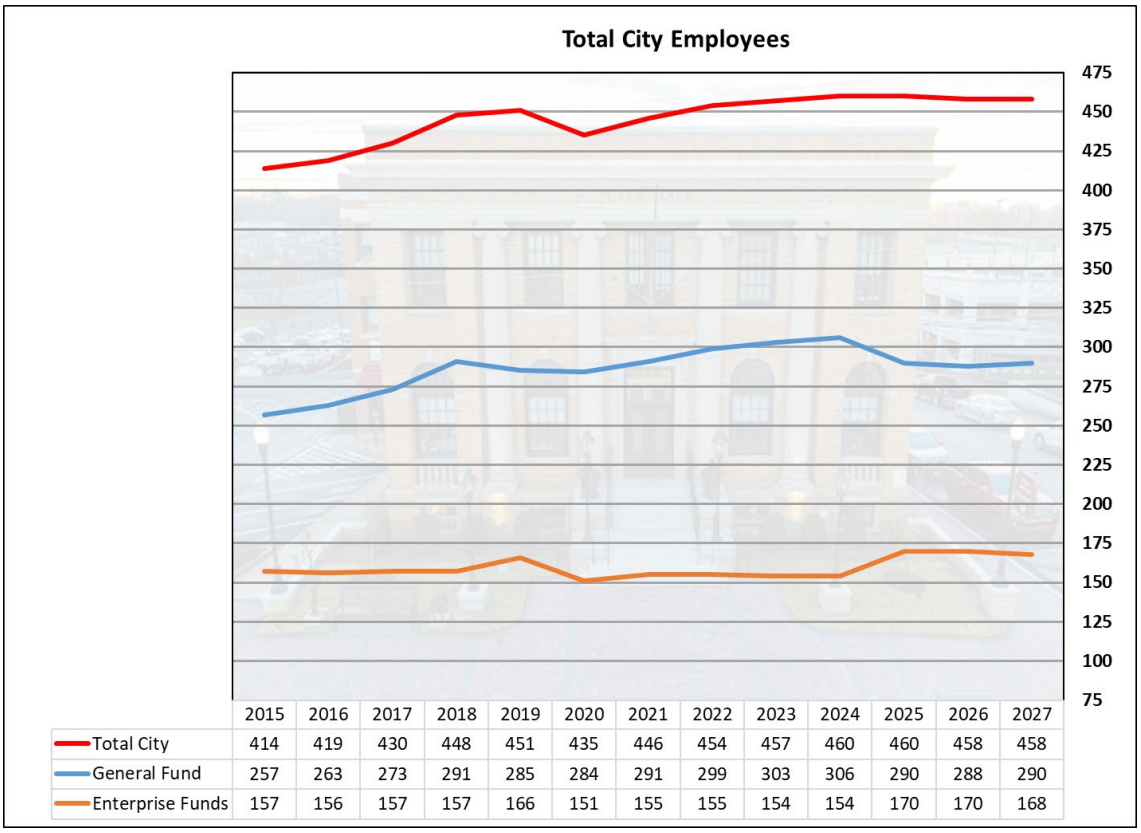
	FY 2027 B	FY 2026 E	FY 2025	FY 2024	FY 2023
Wages (including overtime and call time)	$34,602,065	$32,574,106	$31,353,513	$28,434,122	$27,045,231
Average Active Employees (Excluding Sweetland PT, Budgeted FY 2027)	468	451	446	433.5	436
Wages per Average Active Employee	$73,936	$72,226	$70,299	$65,592	$62,030
Percent Increase in Average Wage	2.4%	2.7%	7.2%	5.7%	n/a
City Benefits	$13,197,101	$13,203,803	$12,538,009	$11,958,655	$11,727,828
Total	$47,799,166	$45,777,909	$43,891,522	$40,392,777	$38,773,059
Benefit % of Wages	38.1%	40.5%	40.0%	42.1%	43.4%
General Fund Personnel Expenses as a % of Total Expenses	68.2%	66.6%	67.0%	68.4%	68.7%
Enterprise Fund Personnel Expenses as a % of Total Expenses	14.7%	14.2%	13.6%	13.4%	12.6%

Notes: 1) Budgeted Wages include 100% funding of vacant positions, 2) The benefit numbers above have been corrected to remove expenses previously included from the Group Health and Property and Casualty Funds to avoid double counting these dollars.

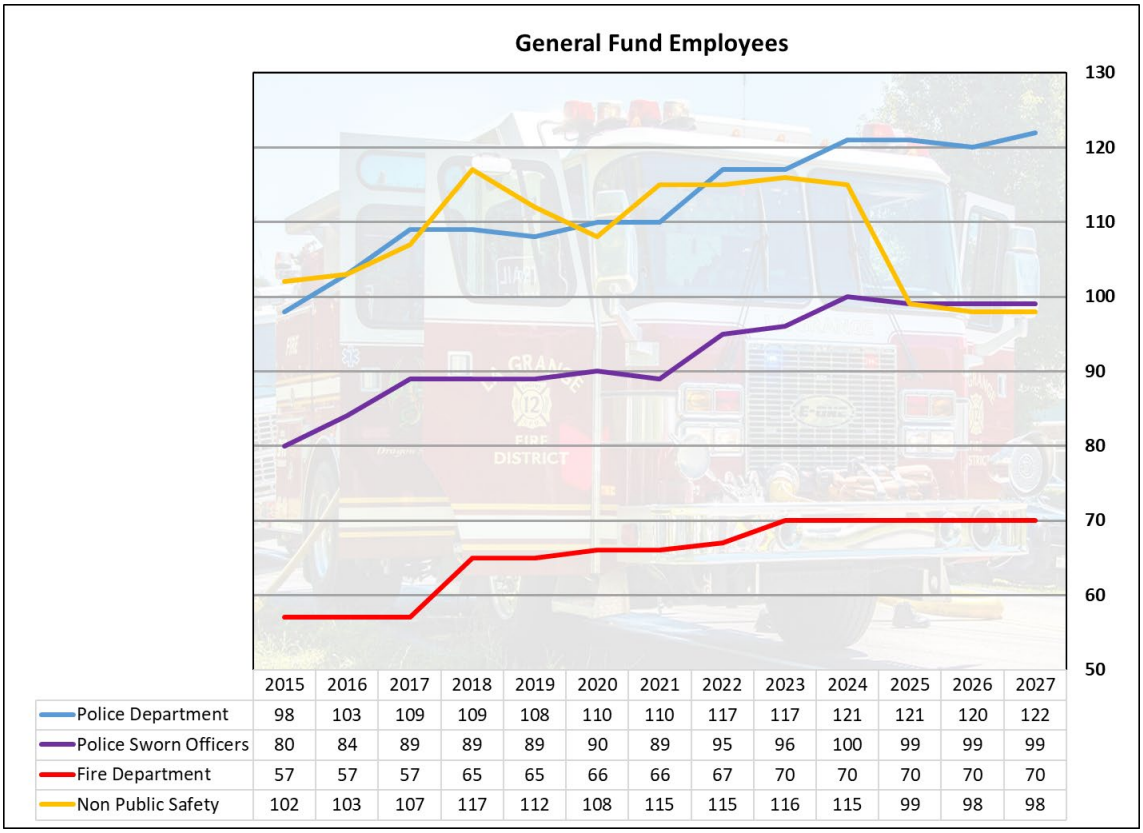
Over the past ten years, the number of full-time equivalent positions has increased by 45, reaching a peak of 458 positions. This growth was driven primarily by the loss of Troup County inmate labor, which required the City to hire additional landscape staff, along with efforts to strengthen staffing levels in Police and Fire. The current budget includes 456 positions, reflecting a net reduction of two positions over the past two years. While an additional two positions were initially eliminated in the current budget, they are being replaced by two school resource officer positions requested by the Troup County School System, which will fund approximately 75% of the cost.

In fiscal year 2024, the City Council increased police salaries by approximately $800,000 annually to reduce turnover and help fill vacancies. The following year, fire department salaries were increased by approximately $400,000 for the same purpose. These increases,

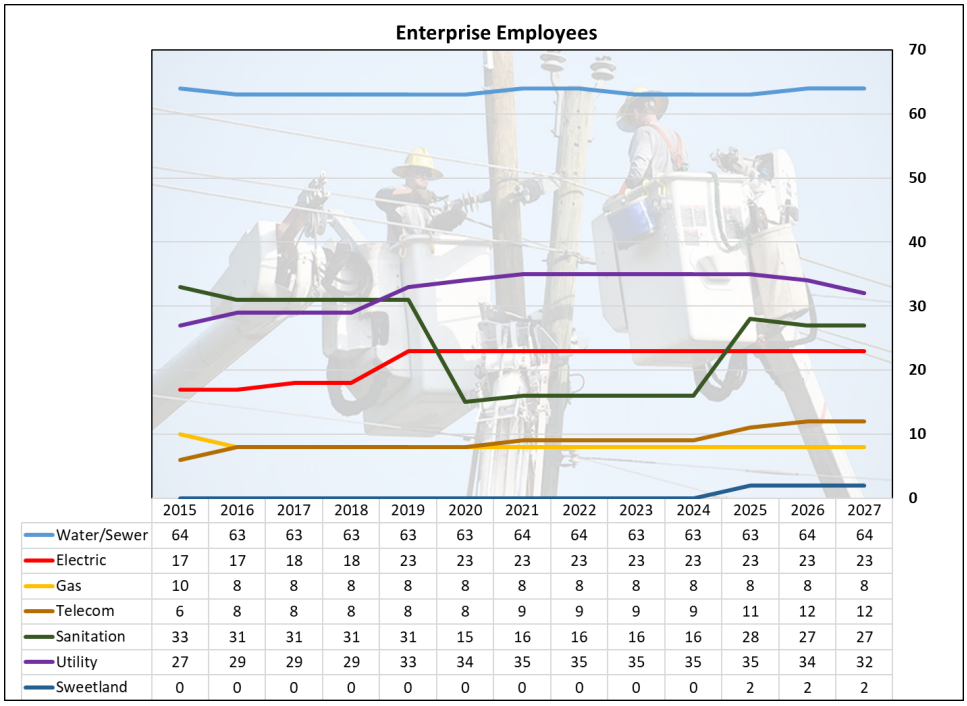
along with the reduced vacancies, contributed to larger than normal increase in wages over the past few fiscal years.



	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Total City	414	419	430	448	451	435	446	454	457	460	460	458	458
General Fund	257	263	273	291	285	284	291	299	303	306	290	288	290
Enterprise Funds	157	156	157	157	166	151	155	155	154	154	170	170	168



	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Police Department	98	103	109	109	108	110	110	117	117	121	121	120	122
Police Sworn Officers	80	84	89	89	89	90	89	95	96	100	99	99	99
Fire Department	57	57	57	65	65	66	66	67	70	70	70	70	70
Non Public Safety	102	103	107	117	112	108	115	115	116	115	99	98	98



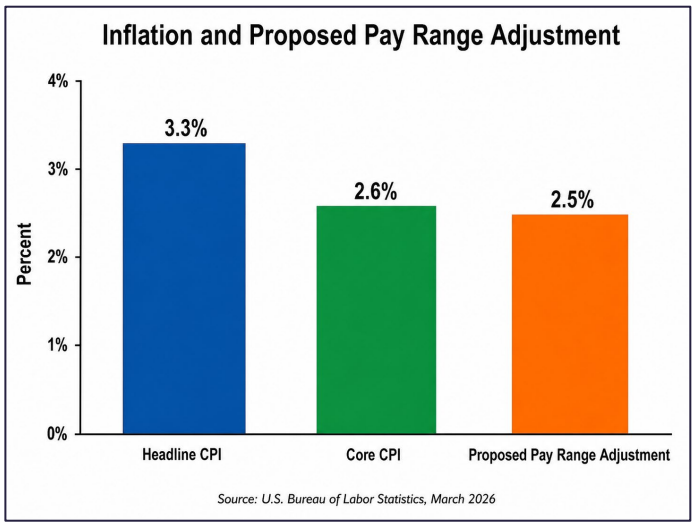
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Water/Sewer	64	63	63	63	63	63	64	64	63	63	63	64	64
Electric	17	17	18	18	23	23	23	23	23	23	23	23	23
Gas	10	8	8	8	8	8	8	8	8	8	8	8	8
Telecom	6	8	8	8	8	8	9	9	9	9	11	12	12
Sanitation	33	31	31	31	31	15	16	16	16	16	28	27	27
Utility	27	29	29	29	33	34	35	35	35	35	35	34	32
Sweetland	0	0	0	0	0	0	0	0	0	0	2	2	2

Training. Training is a critical investment in the City's workforce and overall service delivery. Municipal employees provide essential services in high-risk and highly regulated areas, including police, fire, electric, gas, water, public works, and other core operations. Ongoing training helps ensure employees maintain required certifications, follow current safety standards, respond effectively to emergencies, reduce liability, and operate complex systems responsibly. Continued investment in training supports employee development, protects the public, and helps ensure reliable, professional service across all City departments. The budget contains $495,262 in travel and training expenses across all departments.

Merit Raises. As directed by the City Council, the proposed budget includes merit increases for employees as part of the transition to a pay-for-performance system. Approximately 16% of employees are currently at the maximum pay level for their positions and, as a result, will not receive the full merit adjustment. Another 13% are recent hires who are currently at the minimum pay level. Although the labor market has cooled from the unusually competitive conditions that followed COVID, hiring remains challenging and wage pressure has not gone away. The City continues to operate in a low-unemployment local labor market, and personnel costs are expected to remain one of the primary drivers of budget growth. Excluding department managers, the City's current average hourly wage is $30.19, which remains below the local manufacturing average of $34.41.

Performance Incentive Pay (PIPs). A pool of $50,000 is being established to fund the award of PIPs to employees upon recommendation by department managers and approval by the city manager for superior performance, exceptional service, safety improvements, and/or cost savings. PIPs shall be a one-time bonus of no more than 5% of base pay.

Cost of Living Adjustment. As of March 2026, the U.S. Consumer Price Index increased by 3.3% over the previous 12 months, up from 2.4% in February. The core CPI, which excludes food and energy, increased by 2.6% year-over-year, compared with 2.5% in February. While overall inflation increased in March, much of the change was driven by energy prices, which rose 12.5% over the year. Given these conditions, a 2.5% adjustment to pay ranges remains reasonable and generally consistent with the current core inflation rate, while also recognizing that overall inflation and labor market pressures continue to affect employee purchasing power and the City's ability to remain competitive. The City Council approved cost of living adjustment also serves as a baseline in the pay-for-performance system.



Turnover. The trend shows that most turnover was voluntary, representing approximately 88.6% of total full-time separations. Retirements were also a meaningful component of voluntary turnover, totaling 61 separations over the five-year period. Involuntary separations remained comparatively low at 11.4% of total separations. Overall, the five-year trend indicates that the City's turnover has been driven primarily by voluntary separations and retirements rather than involuntary actions. The downward movement from 2021 through 2024 suggests improved workforce stability, while the modest increase in 2025 should continue to be monitored for budget planning, recruitment, succession planning, and service-delivery impacts.

Five-year Trended Full-time Turnover Evaluation

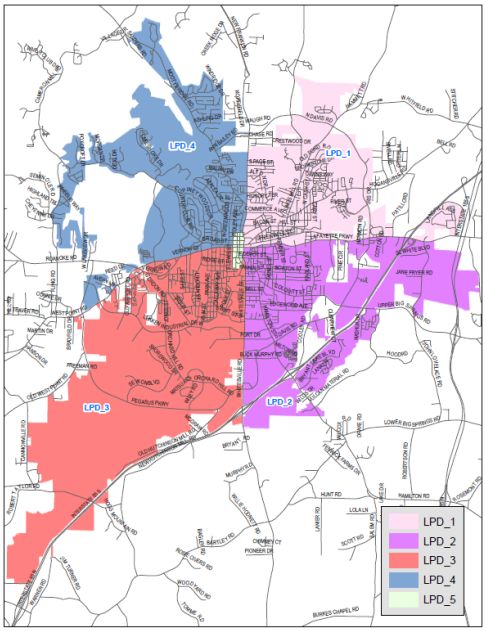
Year	Avg. FT Headcount	Voluntary	Involuntary	Retired	Included Separations	Turnover
2021	420	67	8	13	75	**17.90%**
2022	421.5	64	7	7	71	**16.80%**
2023	419.5	61	5	15	66	**15.70%**
2024	422	50	8	17	58	**13.70%**
2025	430.5	53	10	9	63	**14.60%**

Personnel Changes. The proposed budget shows no change in overall employee headcount versus the prior fiscal year, although a net of two fully funded positions has been eliminated and replaced with two SROs funded primarily by the Troup County School System. Below is an explanation of the personnel changes and also positions that were requested by department heads and/or needed in the future that are not included in the budget.

- **LGTV Station Manager (Eliminated).** This position is expected to be vacant by the beginning of next fiscal year and will not be filled.
- **Utility Service Workers (Eliminated).** Due to efficiencies gained through the installation of AMI meters, two additional utility service worker positions have been eliminated through attrition. As a result, the number of utility service workers has been reduced from 10 to 6 over the past four years.
- **CFO (Reclassification).** As previously discussed, our current Staff Accountant and only CPA is retiring and this position has been upgraded to CFO and filled for the upcoming budget. This position strengthens budget development, long-term financial planning, internal controls, reporting, and analysis, while also allowing for more proactive oversight of revenues, expenditures, debt, and capital needs. As the City's operations and financial obligations continue to grow more complex, this added financial leadership provides important support for sound decision-making and long-term fiscal sustainability.
- **Municipal Court (Addition).** To improve operations in Municipal Court and plan for the anticipated retirement of the current manager within the next few years, the proposed budget includes funding for an additional employee. Under this plan, the current manager would transition to a clerk position. Staffing levels will be re-evaluated upon the manager's retirement and/or after the new employee is hired.

- **School Resource Officers (Additions).** The Troup County School System has requested two additional SROs to work at TC3 and Unity schools. Under the existing agreement, the school system will pay approximately 75% of the costs associated with the two new officers, and they will be available for other police work when school is not in session.

- **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 due to the funding constraints discussed above for the General Fund. While the initial annual cost of adding one police officer is approximately $100,000, including salary. benefits, equipment, and support costs, the cumulative 10-year cost is estimated at approximately $1.2 million when accounting for annual pay increases, benefit growth, equipment, and support costs.



- **Electric Director (Future).** LaGrange owns one of the largest municipal electric systems in the southeast, and with the addition of a datacenter, the complexities of the operation will grow significantly. It is anticipated that an electrical engineer will be needed to run the department beginning in a future budget year.

- **HR Specialist (Future).** Another HR Specialist is needed to improve the support, services, and training currently being offered to other city departments.

- **Code Enforcement Officer (Future).** The workload in housing and environmental code enforcement continues to climb as LaGrange grows in size and scope.

A complete listing of current active positions, vacancies, and pay grades by job title and department is attached at the end of the budget report.

Group Health Insurance Fund



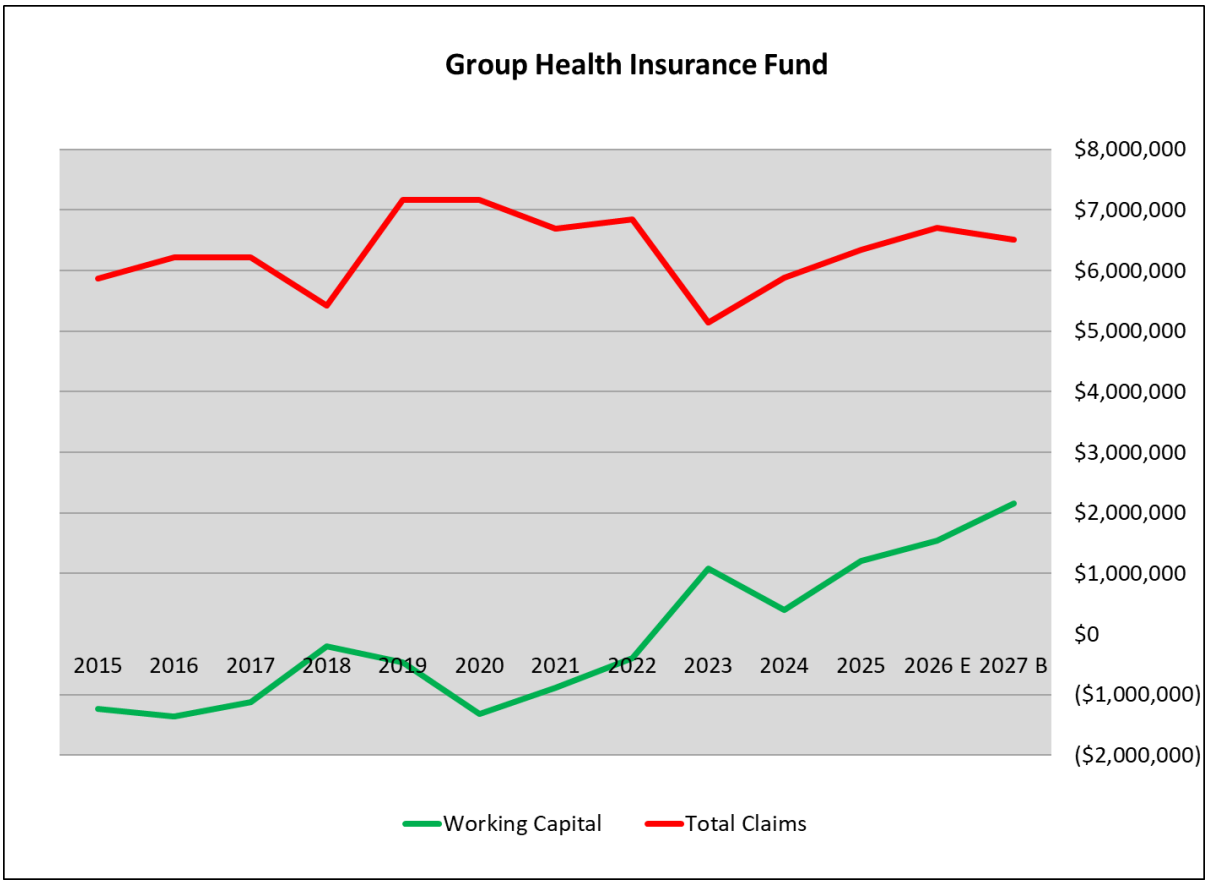
The City provides health insurance coverage for employees and their dependents through a self-funded insurance program. For the 2026 plan year, there was no premium increase for employee-only or employee-spouse coverage. Premium increases for employee-child and family coverage were held to approximately 4%. These differences reflect the City's efforts to maintain a target funding level of approximately 80% across all coverage categories. The following organizations are involved in providing and administering this important employee 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 its 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 2026. The Calculated Maximum Liability including Rx is currently $8.3 million with a Maximum Aggregate Benefit payable of $1 million. The liability varies periodically with head count.
- **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, dental and disability coverage to employees.
- **ComPsych and Mutual of Omaha.** Employee Assistance Program (EAP).

	FY 2027 B	FY 2026 E	FY 2025	FY 2024	FY 2023
City Contributions	$6,098,265	$6,173,542	$5,883,336	$5,773,086	$5,721,149
Employee Contributions	$2,269,000	$2,364,666	$2,265,028	$2,123,374	$2,167,454
Claims	$6,505,000	$6,705,000	$6,340,650	$5,880,003	$5,134,584

TPA, Insurance, Other Costs	$1,240,200	$1,252,012	$995,175	$1,338,662	$1,270,970
Ending Working Capital	$2,421,042	$1,798,977	$1,203,600	$391,061	$1,081,064
City Contributions as a % of Expenses	79%	78%	80%	80%	89%
City PEPY Funding	$13,249	$13,425	$12,787	$12,548	$12,518



Pension and 401(a)



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 approximately $3 million as recommended by the actuarial valuation summary below. The value is up slightly from last fiscal year based on the updated demographic information. The reported number of elected officials in the report is incorrect and is being corrected by GMA, but the impact on the contribution is negligible.

Funded Ratio. A measure of how well a pension plan's assets cover its liabilities or projected benefit payments. The ratio is 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. Both ratios have improved over the past year. The City's pension plan is well funded and remains in a strong financial position.

Summary of key valuation results

Valuation Result	Current	Prior
Valuation date	January 1, 2026	January 1, 2025
Fiscal year-beginning date	July 1, 2026	July 1, 2025
Contributions for fiscal year beginning:		
• Actuarially Determined Contribution (ADC)	$3,009,721	$2,949,373
• ADC as a percent of expected payroll	11.12%	11.42%
Funding elements as of the valuation date:		
• Mid-year normal cost, including administrative expenses	$1,650,378	$1,541,413
• Market value of assets (MVA)	69,717,657	63,433,433
• Actuarial value of assets (AVA)	62,658,779	57,778,985
• Actuarial accrued liability	71,688,759	67,113,332
• Unfunded/(surplus) actuarial accrued liability	9,029,980	9,334,347
• Funded ratio on a market value basis	97.25%	94.52%
• Funded ratio on an actuarial value basis	87.40%	86.09%
Funded status as of the valuation date:		
• Present value of accrued plan benefits on long-term funding assumptions	$64,704,088	$61,094,981
• Funded percentage relative to market value	107.75%	103.83%
• Present value of accrued plan benefits on a plan termination basis	$87,448,778	$93,069,378
• Funded percentage relative to market value	79.72%	68.16%
Demographic data as of valuation date:		
• Number of retired participants and beneficiaries	280	277
• Number of vested former participants	97	97
• Number of active employees	400	391
• Number of active elected officials	10	6
• Total valuation payroll	$26,634,735	$25,529,908
• Average valuation payroll	66,587	65,294

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

401A Contributions. The City of LaGrange offers employees a 401(a) contribution as part of its overall compensation and retirement benefits package. Under this benefit, the City contributes $0.50 for every $1.00 contributed by the employee, up to a maximum City contribution of $667 per year. This employer contribution helps encourage employee retirement savings and is included in each department's overall retirement budget.

Property, Casualty, and Worker's Compensation Insurance



The City maintains a separate fund to cover premiums, fees, deductibles, and claims associated with workers' compensation, property, and casualty insurance. Departments contribute to the P&C Insurance Fund based on estimated relative risk. The following organizations provide support and services to the City in managing these insurance programs:

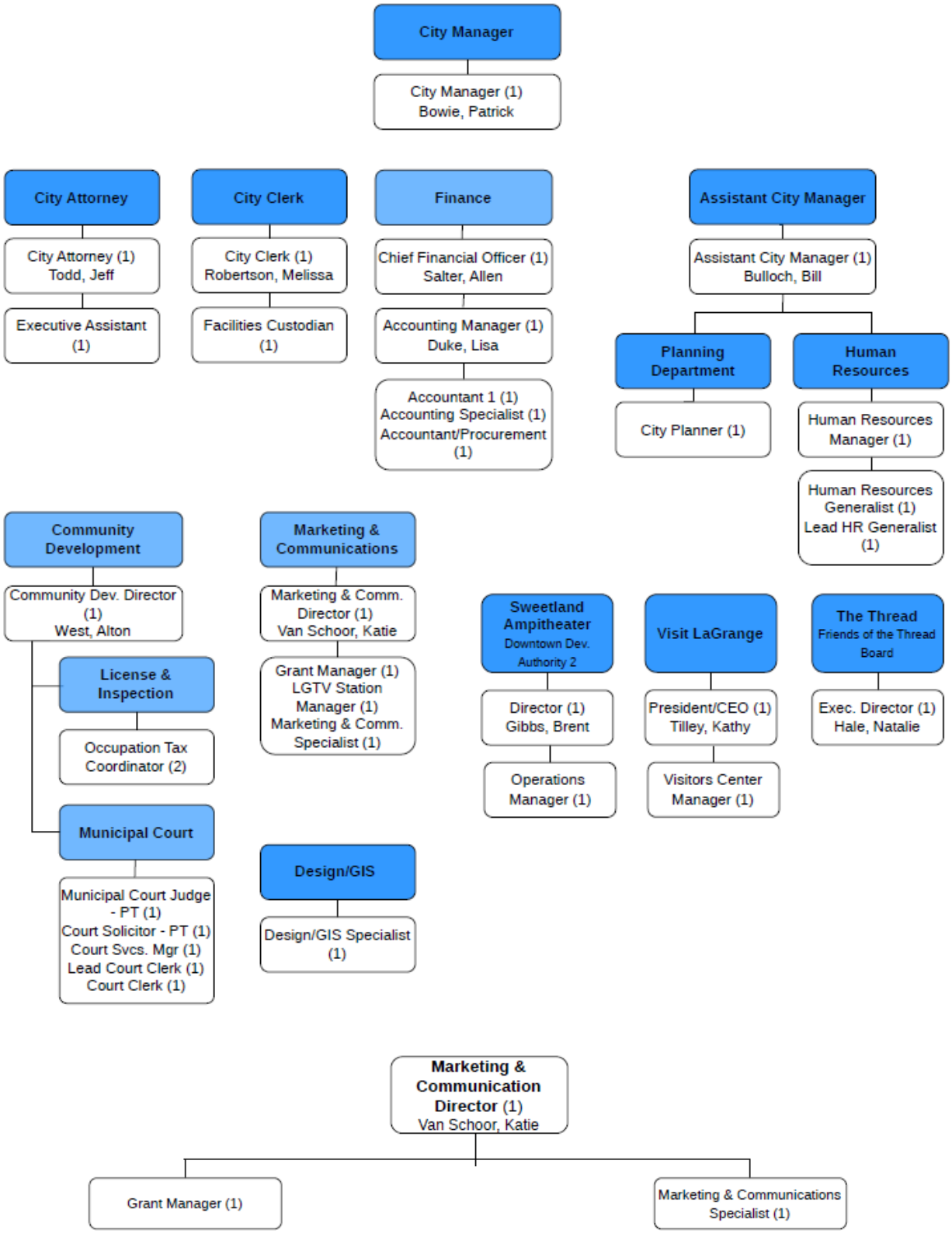
- **Mallory Agency.** A local insurance broker that researches and secures the most cost-effective insurance products needed to protect against property and liability risks.
- **Alliant Insurance.** An insurance company that provides stop-loss coverage against property damage or loss including cyber-related 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, a general aggregate of $2 million, and excess umbrella liability coverage of $5 million. As with most policies, total coverage varies based on the type of claim and per-occurrence limits.
- **Brentwood Services Administrators.** A TPA that administers worker's compensation claims.
- **Midwest Insurance.** Provides stop-loss coverage for large workers' compensation claims.

	FY 2027 B	FY 2026 E	FY 2025	FY 2024	FY 2023
City Contributions and Other Revenues	$1,819,200	$1,928,335	$7,599,574	$1,150,307	$1,083,078
Claims and Insurance Costs	$1,520,650	$1,605,650	$7,718,995	$1,374,540	$993,311
Ending Working Capital	$2,035,772	$1,737,222	$1,417,177	$1,536,597	$1,892,516

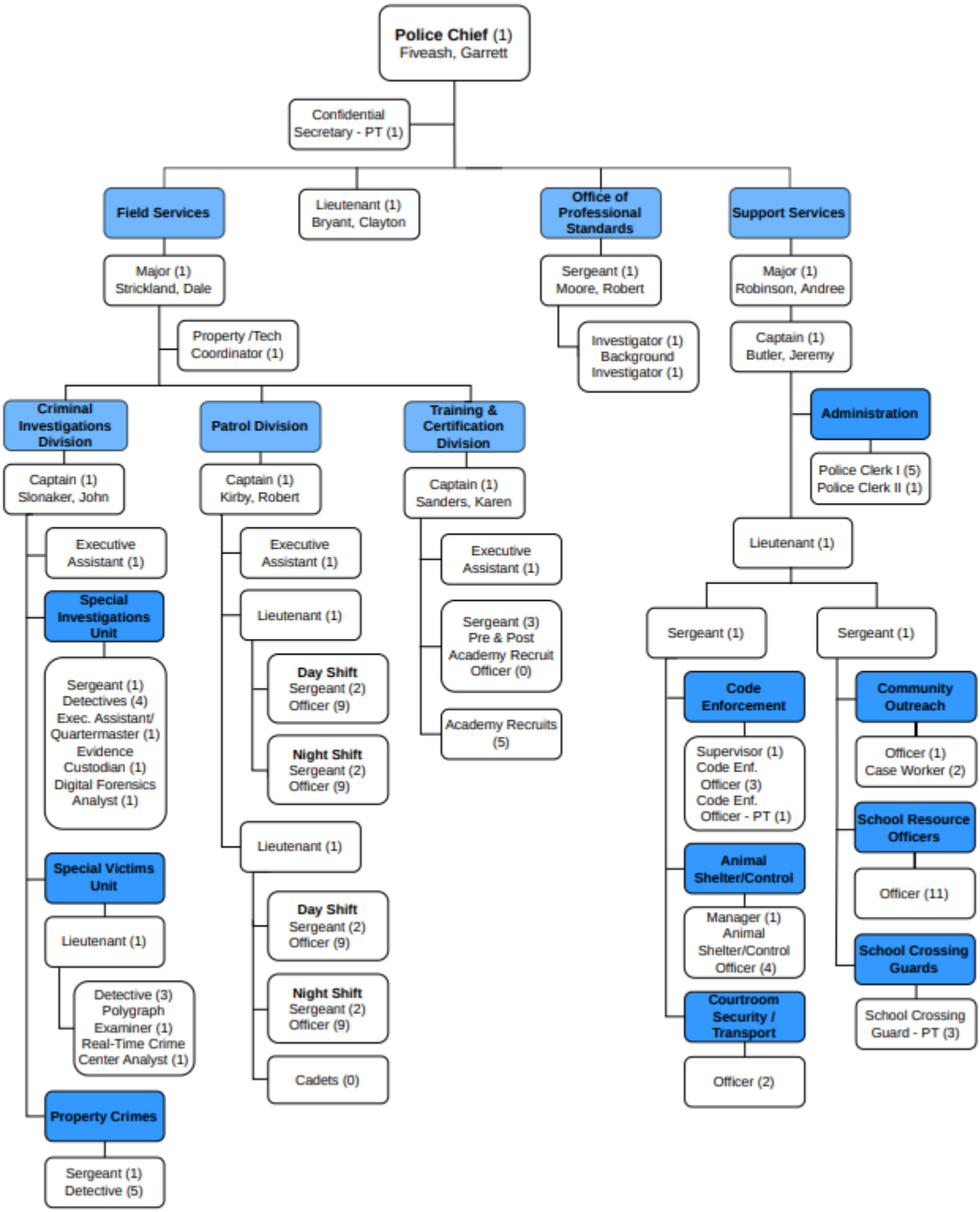
General Fund

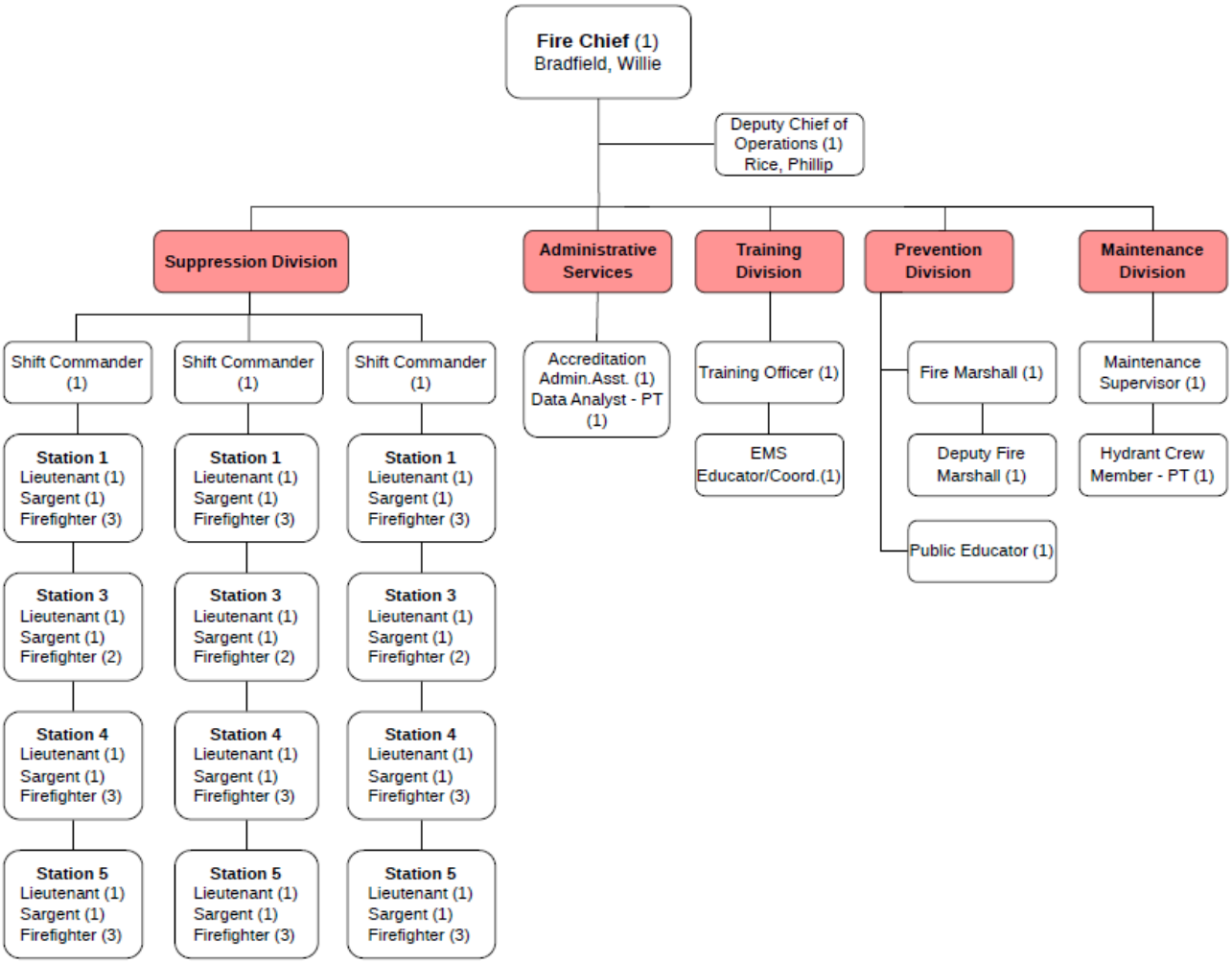


Administration

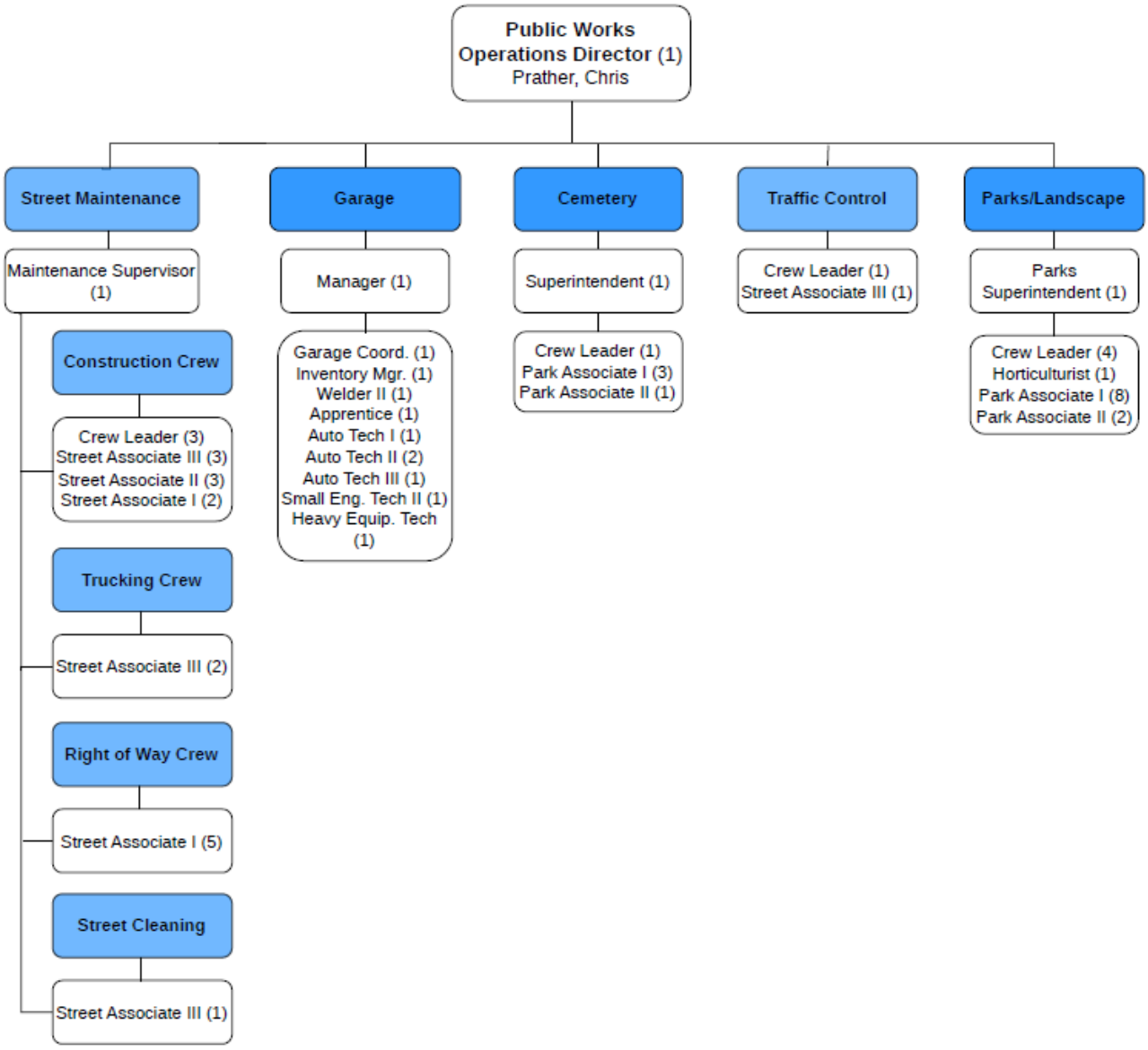


Police Services




Fire Chief (1)
Bradfield, Willie
Deputy Chief of Operations (1)
Rice, Phillip
Suppression Division
Administrative Services
Training Division
Prevention Division
Maintenance Division
Shift Commander (1)
Shift Commander (1)
Shift Commander (1)
Accreditation Admin.Asst. (1)
Data Analyst - PT (1)
Training Officer (1)
EMS Educator/Coord.(1)
Fire Marshall (1)
Deputy Fire Marshall (1)
Public Educator (1)
Maintenance Supervisor (1)
Hydrant Crew Member - PT (1)
Station 1
Lieutenant (1)
Sargent (1)
Firefighter (3)
Station 3
Lieutenant (1)
Sargent (1)
Firefighter (2)
Station 4
Lieutenant (1)
Sargent (1)
Firefighter (3)
Station 5
Lieutenant (1)
Sargent (1)
Firefighter (3)

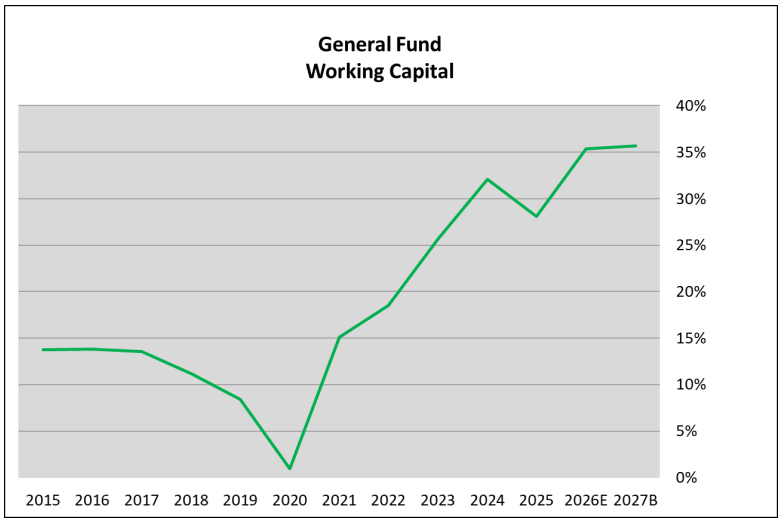
Public Works



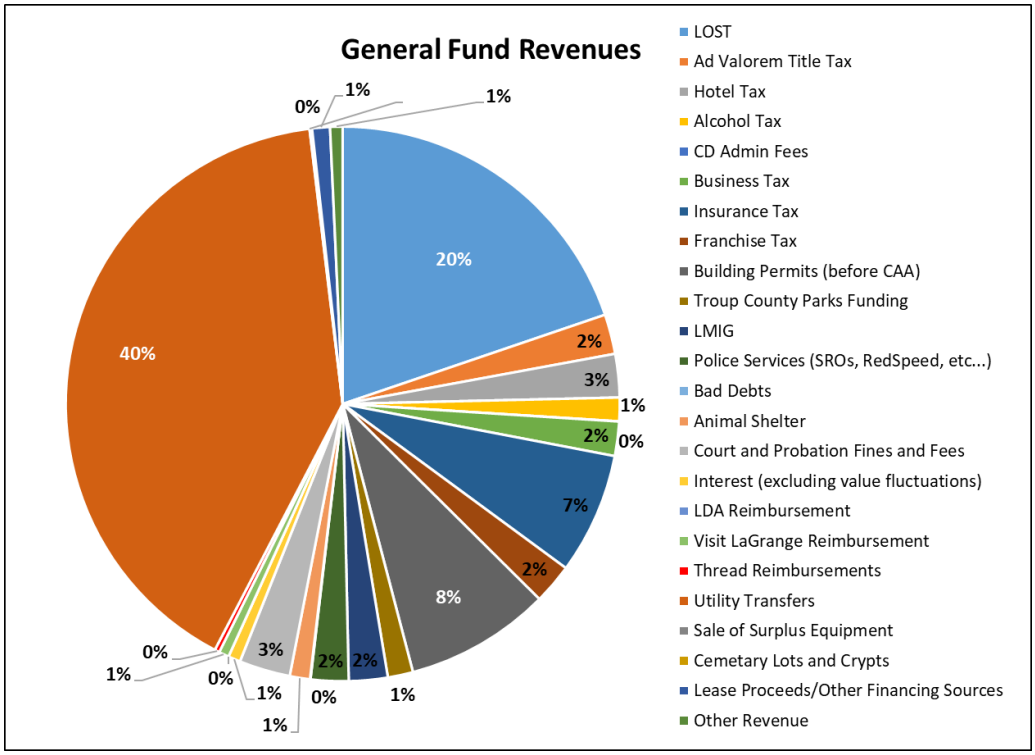
The General Fund is the City's primary operating fund and is used to account for revenues and expenditures related to core governmental services, including police, fire, public works, parks, and administration. The General Fund is reported using the modified accrual basis of accounting, which is more focused on current financial resources than the full accrual basis used in enterprise funds and government-wide financial statements. As a result, capital purchases are recorded as expenditures when incurred rather than being capitalized and depreciated within the fund. Debt principal and interest payments are also recorded as expenditures when due. This accounting approach can contribute to year-to-year fluctuations in General Fund expenditures, particularly when significant capital purchases or debt payments occur in a given year.

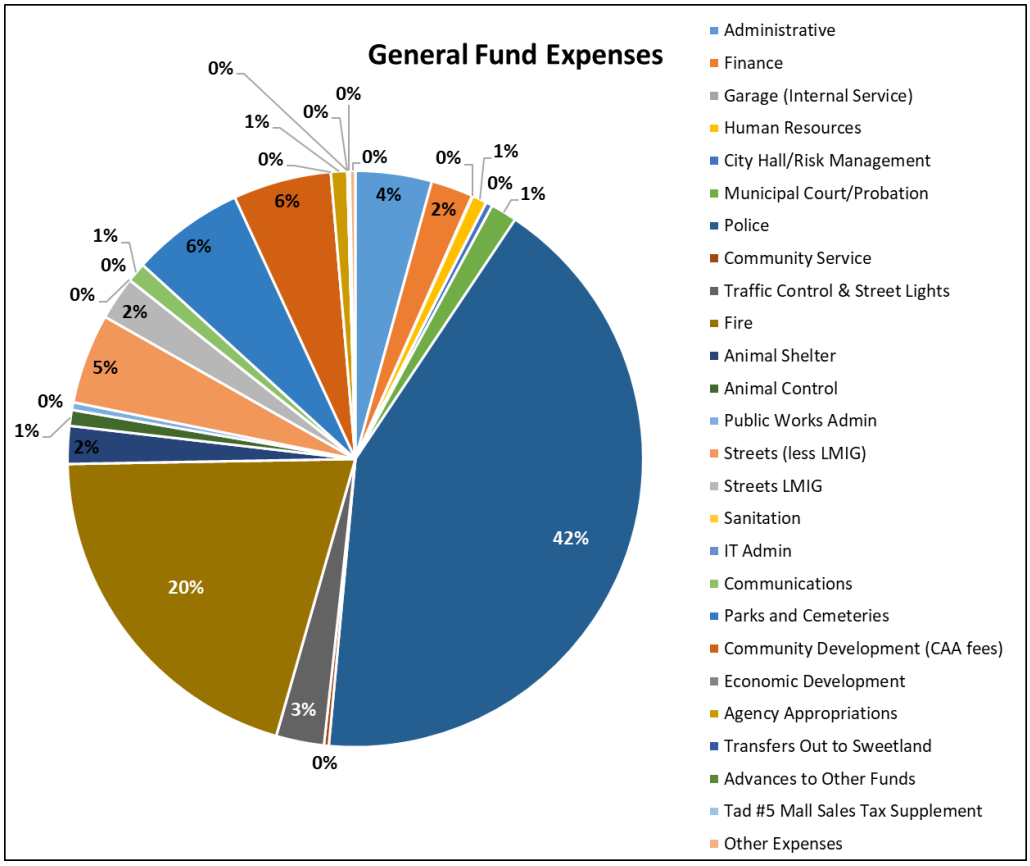
Current Working Capital	$17,090,961
Estimated Revenue to Current Year End	$4,078,380
Estimated Expenses to Current Year End	$5,561,162
Working Capital Current Year End	$15,608,179
Budgeted Revenue	$45,605,105
Budgeted Expenses	$45,124,079
Net Income	$481,026
Working Capital Next Year End	$16,089,205
Working Capital % of Expenses	36%

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, building permits, and consumer stimulus spending.

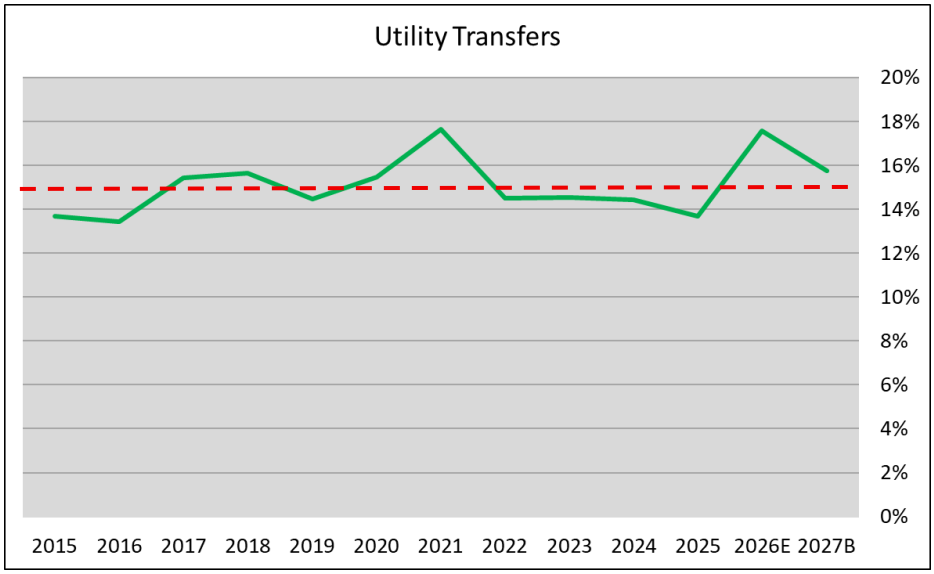


General Fund revenue and expenditure percentages are shown below. Utility transfers represent the largest revenue source at 40%, followed by Local Option Sales Tax at 20%, building permit fees at 8% before CAA revenue sharing, and insurance premium tax at 7%. On the expenditure side, the Police Department represents the largest cost center at 42%, followed by the Fire Department at 20%. Together, Police and Fire account for nearly two-thirds of General Fund expenditures.





As the graph to the right shows, utility transfers above the 15% target have been required to meet the growing needs of the General Fund.



Major Operating Expense Requests

Administration

- Troup County Archives $155,000
- Chattahoochee Flint RDC $32,000

Finance

- External Audit $240,000

Garage

The City operated garage bills departments for fuel, parts, and labor associated with operating, maintaining, and repairing City owned vehicles and equipment.

- Vehicle Repair and Maintenance Charges $1,532,000
- Gasoline and Diesel $1,025,000

Municipal Court

- Move employees downstairs (more room) $15,000

Police Department

- Uniforms (New hires / replacements) $134,397
- Training $100,162
- Existing Vehicle Enterprise Leases $249,968
- Vehicle Wraps to Match Current Scheme (20 units) $50,000
- IT Services Allocation $1,506,855
- Radio Services Allocation $370,000
- Southern Linc (110@$33/month, eliminate cellphones) $43,560
- Car & Body Cameras, Tasers $413,400
- Rapid Response Drone Contracts $100,000
- Fingerprint equipment (Aware, Rapid ID) $14,700
- Code Enforcement Asbestos Removal (nuisance abate) $17,000

- Animal Shelter Building Maintenance (new kennels) $100,000
- Animal Shelter Temps and Contractual Services $300,543

Fire Department

- Uniforms (Nomex, protective) $153,000
- Training (potential 50% savings with internal trainer) $152,000
- Materials (medical, janitorial) $73,000
- Medical Director (new contract w/ Dr. Dawson) $30,000
- Community Safety Education $11,000
- IT Services Allocation $238,125
- Radio Services Allocation $84,937

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 2026 $1,148,042 + 30% SPLOST Match	Upcoming in FY 2027 $910,638 + 30% SPLOST Match
50% of the cost to replace the storm drain on Lakeshore Drive. West Haralson intersection safety improvements. Pegasus Parkway and Orchard Hill restriping.	Extension of Corporate Plaza Drive to East Bacon Street. Other projects TBD as funds allow.

Municipal Court. Excess municipal court revenues help to support other related General Fund operations, including police services and other public safety functions associated with enforcement, compliance, and community safety. Despite the proposed additional employee, net revenues are still projected to be more than double the amounts from just four years ago. The expenses shown below do not include time spent by the Director of Community Development who oversees the court.

	FY 2027 B	FY 2026 E	FY 2025	FY 2024	FY 2023
Fines and Fees	$1,411,900	$1,416,350	$1,420,247	$980,234	$903,432
Expenses	$664,518	$553,742	$533,138	$467,636	$534,673
Net Revenue	$747,382	$862,608	$887,109	$512,598	$368,759

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.

Current Working Capital	$162,341
Estimated Revenue to Current Year End	$3,150
Estimated Expenses to Current Year End	$23
Working Capital Current Year End	$165,468
Budgeted Revenue	$22,700
Budgeted Expenses	$0
Net Income	$22,700
Working Capital Next Year End	$188,168
Working Capital % of Expenses	n/a

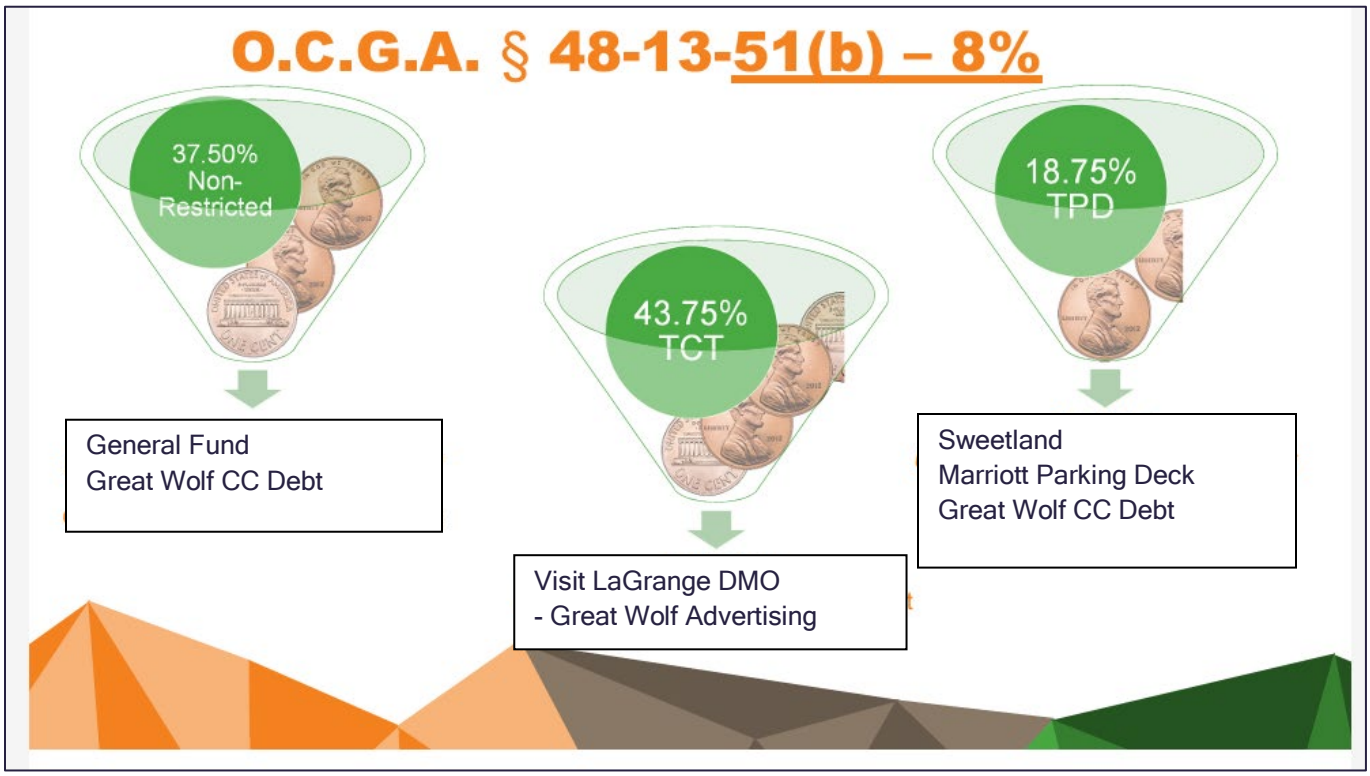
Hotel/Motel Tax Fund



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 to support the operation of the Sweetland Amphitheater and Sweetland on Ice. 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 unrestricted and TPD taxes totaling 56.25% that are collected from Great Wolf currently exceed the $988,481 needed for conference center debt service while maintaining a comfortable reserve. A one-time transfer of $500,000 is budgeted to be transferred into the Sweetland Fund to provide much needed working capital.



Current Working Capital	$2,395,179
Estimated Revenue to Current Year End	$641,954
Estimated Expenses to Current Year End	$296,130
Working Capital Current Year End	$2,741,003
Budgeted Revenue	$4,890,000
Budgeted Expenses	$4,557,431
Net Income	$332,569
Working Capital Next Year End	$3,073,572
Working Capital % of Expenses	67%

Capital Improvements Fund



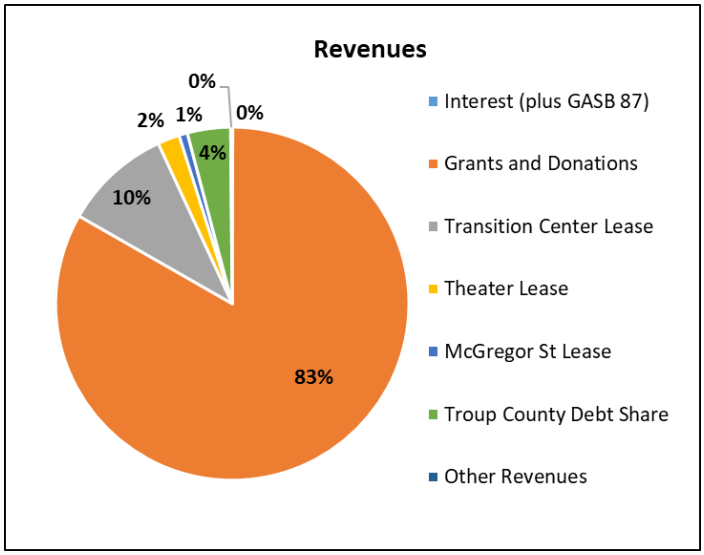
The Capital Improvements Fund accounts for numerous capital projects and activities including the following:

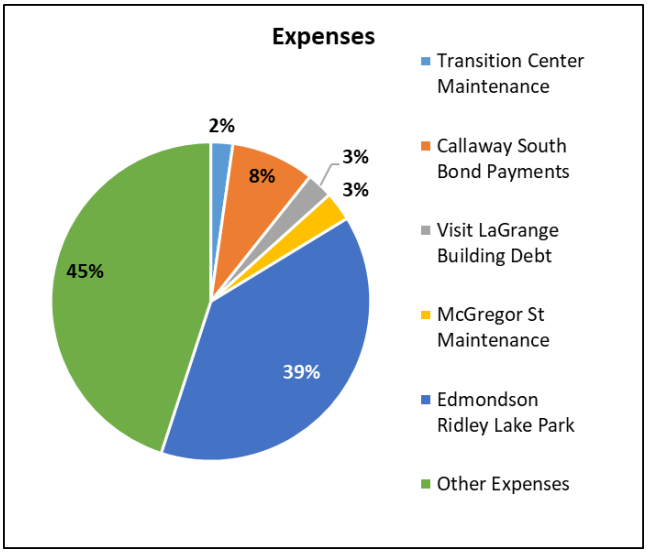
- Georgia Department of Corrections Transition Center Lease and Maintenance
    - Revenue $702,581
    - Expense $150,000
- Head Start McGregor Street Lease and Maintenance
    - Revenue $55,788
    - Expense $200,000
- AMC Theater Lease, Maintenance, and Debt Service
    - Revenue $145,000
    - DLDA bonds are retired and lease expires in December
    - In discussions with AMC about renewal
- Callaway South Development Debt Service
    - Revenue $284,868 (Troup County 50% share)
    - Expense $569,736
- Visit LaGrange Building Renovation Debt Service
    - Expense $177,551
- W.T. Edmondson Park at Ridley Lake
    - Revenue $3,000,000 (DNR Grant)
    - Expense $2,610,529 (grant/donation funded portion)
- Sewon Boulevard Extension for Lee Kum Kee per MOU
    - Revenue $3,000,000 (Grant, Troup County, Callaway Foundation)
    - Expense $3,000,000

- Ethel Kight Library (After School Program)
  - Expense $30,000 (lighting repairs)

Current Working Capital	**($564,468)**
Estimated Revenue to Current Year End	$481,920
Estimated Expenses to Current Year End	$85,454
Working Capital Current Year End	($168,002)
Budgeted Revenue	$7,209,247
Budgeted Expenses	$6,660,287
Net Income	$548,960
Working Capital Next Year End	$380,958
Working Capital % of Expenses	6%

Working capital begins the year in a negative position due to W.T. Edmondson Park expenses incurred with no grant funding yet received. This situation is expected to rectify during the next fiscal year as the project is completed and the DNR grant paid out.





SPLOST


Henry F. Abernathy
FIRE STATION #3
LAGRANGE FIRE DEPARTMENT
1212 HOGANSVILLE ROAD
LAGRANGE, GEORGIA

The first SPLOST VI revenues were received in June 2026 and are now being accumulated to fund voter-approved projects. As part of the City's initial allocation for the $2 million public safety camera system, ninety new cameras have been purchased for installation throughout the City. These cameras will provide a combination of video coverage, license plate recognition, and still-image feeds into the real-time crime center software. In addition, vehicle dash cameras were purchased to replace Panasonic units that are no longer supported, and officer body cameras were purchased for new hires.

W.T. Edmondson Park at Ridley Lake expenses continue to be allocated between the Capital Improvement Fund for grant-funded costs and the SPLOST Fund for the remaining project costs. Due to recent concerns regarding project billing, no additional expenses are budgeted for fiscal year 2026. The project is expected to be completed and reconciled in fiscal year 2027. A portion of the project costs are being funded through the Thread allocation of SPLOST while the bulk of expenses are in the Parks allocation.

SPLOST VI

Current Working Capital	$4,916,490
Estimated Revenue to Current Year End	$407,809
Estimated Expenses to Current Year End	$920,470
Working Capital Current Year End	$4,403,829
Budgeted Revenue	$9,125,000
Budgeted Expenses	$7,195,000
Net Income	$1,930,000
Working Capital Next Year End	$6,333,829

FY 2027 Projects

- Road Resurfacing and Repair (including LMIG match)
  - $695,000



- W.T. Edmondson Park at Ridley Lake
  - $3,000,000



- Begin Design and Construction for Fire Station #3
  - $1,000,000



- Continue Police Department Renovations
  - $100,000



- Thread Trail (Ridley Lake & Southbend to Calumet)
  - $1,550,000



- South Lee Street Storm Water Improvements
    - $850,000



Remaining Voter Approved Projects To Be Completed In Future Budget Years

Fire Department Ladder and Pumper Trucks (Pumper delivery scheduled for fiscal year 2029, Ladder truck congressional spending approved for $1,000,000 so waiting on confirmation before ordering)



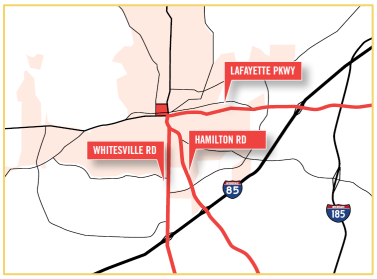
- Renovation of Fire Stations 1 & 4



- Thread Sweetland to Mike Daniel Recreation Center



- Gateway Corridor Enhancements



- Eastside Park Improvements



- Finish Police Department Renovations



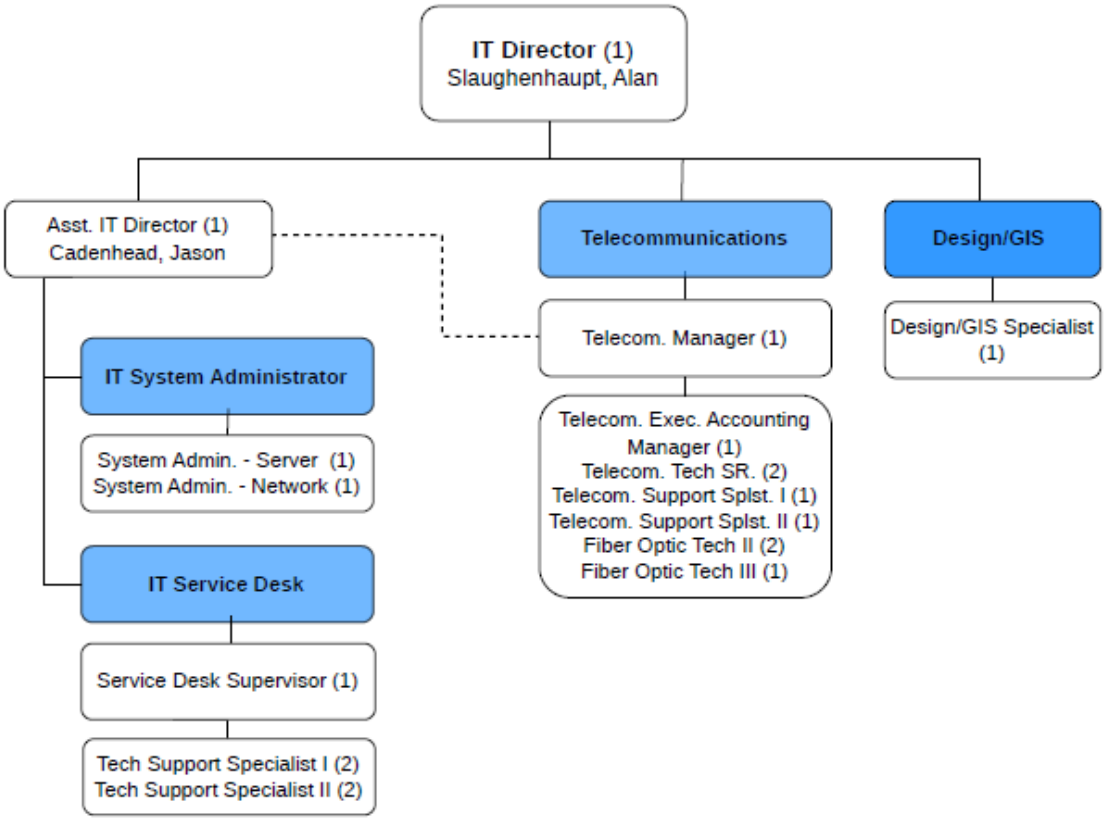
- Streetscapes – Rail District, Loy's Building



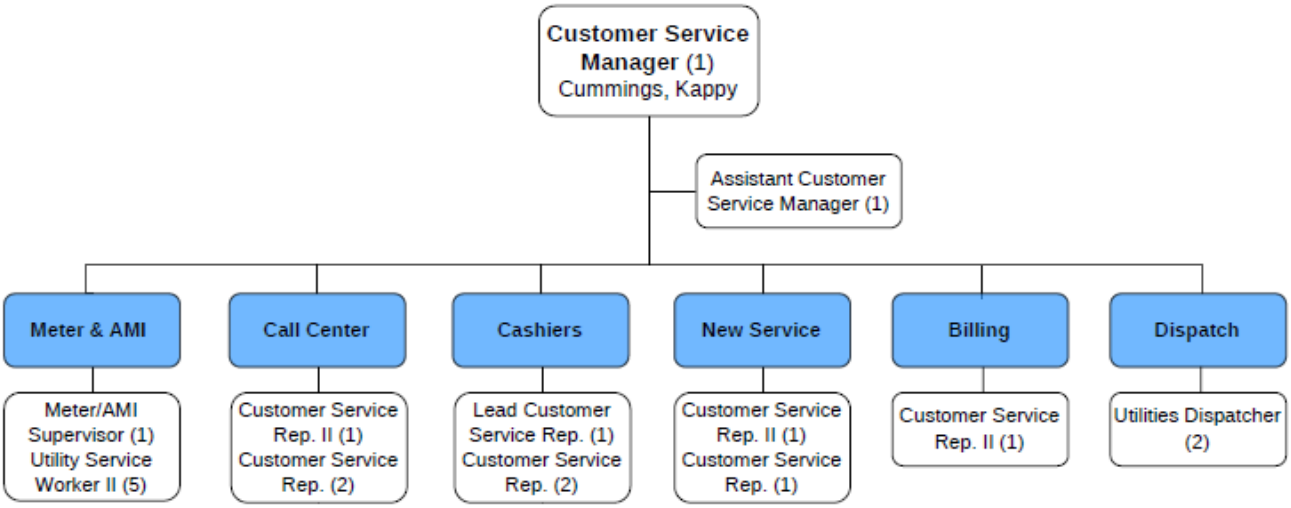
Utility Fund



Information Technology & Telecommunications

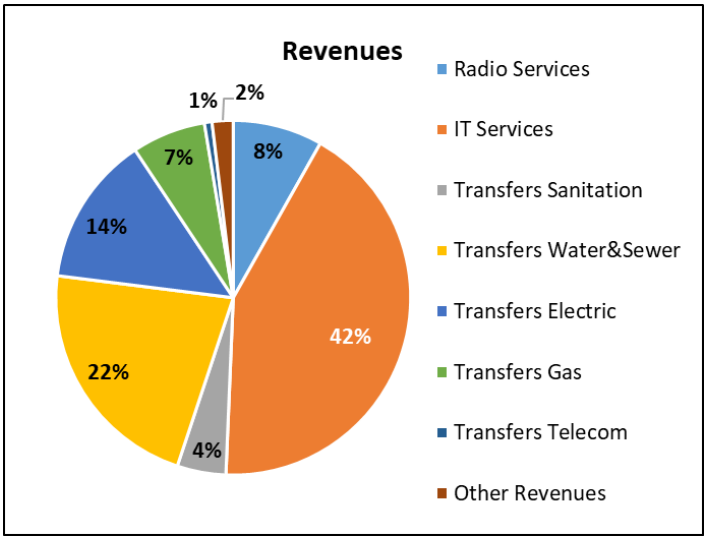


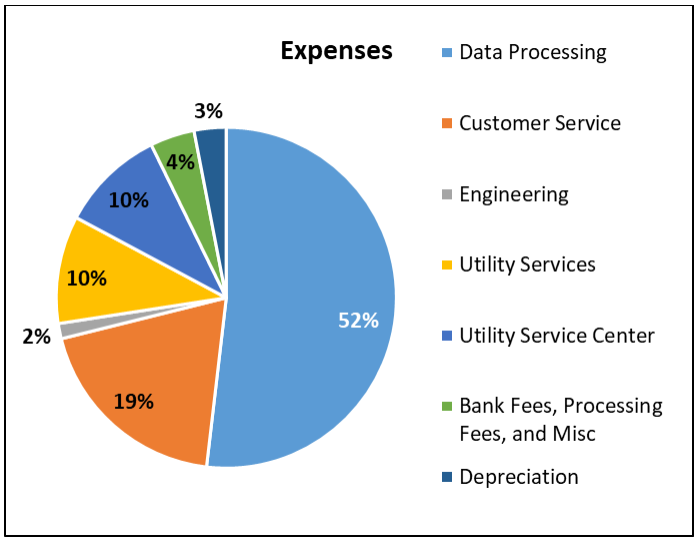
Customer Service



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.

Current Working Capital	$2,028,077
Estimated Revenue to Current Year End	$1,377,982
Estimated Expenses to Current Year End	$1,244,252
Depreciation to Current Year End	$58,534
Capital Outlay to Current Year End	$13,230
Debt Principal to Current Year End	$0
Working Capital Current Year End	$2,207,111
Budgeted Revenue	$8,413,057
Budgeted Expenses	$7,826,894
Net Income	$586,163
Debt Proceeds	$0
Capital Outlay	$135,000
Debt Principal	$0
Cash Flow	$689,983
Working Capital Next Year End	$2,897,094
Working Capital % of Expenses	37%





Major Operating Expense Requests

- Software (major vendors listed below) $1,500,000
  - Fortinet $255,000
  - Northstar Utility Billing $175,500
  - Sensus AMI $115,000
  - Microsoft $85,000
  - Sages $74,000
  - M4 Solutions Telecom GIS $72,000
  - Tyler Technologies $63,000
  - Fusus RTCC $62,803
  - Axon Evidence $61,121
  - Vigilant LPR/Photo $53,000
  - Courtware/Tyler $49,000
  - Flock $45,500
  - Cloud Gavel $45,000

- SLCGP (cybersecurity w/ $150,000 grant funding) $187,500
- Data Storage $55,000
- Postage (primarily utility billing) $148,000

Overhead Allocations. As shown in the charts below, data processing expenses are allocated to departments based on the number of supported devices, while radio service costs are allocated based on the number of radios assigned to each department. Software used exclusively by a single department is charged directly to that department. Utility support functions are allocated among the utility departments based on applicable factors such as revenues, meters, and customer counts.

BUDGET AMOUNTS	$/year
521-4800-4801 IT (plus 5%)	$4,260,000
Less Radio Expenses in 521-4800-4801	$688,000
Less Direct Billed Software Expenses in 521-4800-4801	$1,021,595
Remaining IT Expenses To Be Allocated	$2,550,405
Radio Expenses in 521-4800-4801	$688,000
Radio Debt Service in 521-9200	$0
Less Radio Contributions, Grants, Outside Rev	$0
Less Outside Radio Revenue (EMS, Corp of Eng)	$58,356
Radio Expenses To Be Allocated	$629,644

INFORMATION AND TECHOLOGY SERVICES ALLOCATION

FISCAL YEAR 2026-27 (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	16	4.2%	$107,104		$107,104	$8,925	100-0					
101-1511	Finance	6	1.6%	$40,164		$40,164	$3,347	101-0					
101-1525	Garage	4	1.0%	$26,776		$26,776	$2,231	102-0					
101-1540	Human Resources	11	2.9%	$73,634		$73,634	$6,136	142-0					
101-2650-2651	Court	6	1.6%	$40,164	$49,000	$89,164	$7,430	103-0					
101-3200	Police	156	40.9%	$1,044,260	$462,595	$1,506,855	$125,571	104-0	225	66.0%	$415,454	$34,621	126-0
101-3285	Community Srvc	1	0.3%	$6,694		$6,694	$558	105-0	2	0.6%	$3,693	$308	127-0
101-3300	Traffic Control	1	0.3%	$6,694		$6,694	$558	106-0					
101-3500	Fire	29	7.6%	$194,125	$44,000	$238,125	$19,844	107-0	46	13.5%	$84,937	$7,078	128-0
101-3900	Animal Control	9	2.4%	$60,246		$60,246	$5,020	108-0	3	0.9%	$5,539	$462	129-0
101-4100	Public Works Sup.	2	0.5%	$13,388		$13,388	$1,116	109-0					
101-4200-4201	Streets	4	1.0%	$26,776		$26,776	$2,231	110-0	7	2.1%	$12,925	$1,077	130-0
101-4800-4804	LGTV	8	2.1%	$53,552		$53,552	$4,463	111-0					
101-4950-4952	Landscape/Cemetery	10	2.6%	$66,940		$66,940	$5,578	112-0	7	2.1%	$12,925	$1,077	131-0
101-6100	Community Develop.	6	1.6%	$40,164	$77,000	$117,164	$9,764	113-0	5	1.5%	$9,232	$769	132-0
521-4940-4941	Customer Srvc	13	3.4%	$87,022	$290,500	$377,522	$31,460	114-0	2	0.6%	$3,693	$308	133-0
521-4940-4942	Utility Engineering	1	0.3%	$6,694		$6,694	$558	115-0	2	0.6%	$3,693	$308	144-0
521-4940-4943	Utility Services	19	5.0%	$127,186		$127,186	$10,599	116-0	11	3.2%	$20,311	$1,693	134-0
521-4940-4944	Utility Service Center	4	1.0%	$26,776	$13,000	$39,776	$3,315	117-0	6	1.8%	$11,079	$923	135-0
523-4300-4320	Sewer Collection	7	1.8%	$46,858	$1,500	$48,358	$4,030	118-0	4	1.2%	$7,386	$615	136-0
523-4300-4330	Sewer Pump/Treat	19	5.0%	$127,186	$5,000	$132,186	$11,015	119-0					
523-4300-4340	WPC Laboratory	2	0.5%	$13,388		$13,388	$1,116	120-0					
523-4400-4430	Water Filter Plant	11	2.9%	$73,634	$5,000	$78,634	$6,553	121-0	3	0.9%	$5,539	$462	137-0
523-4400-4440	Water Distribution	6	1.6%	$40,164		$40,164	$3,347	122-0	4	1.2%	$7,386	$615	138-0
524-4600	Electric	6	1.6%	$40,164		$40,164	$3,347	123-0	10	2.9%	$18,465	$1,539	139-0
525-4700	Gas	9	2.4%	$60,246		$60,246	$5,020	124-0	4	1.2%	$7,386	$615	140-0
526-4800-4802	Telecommunications	9	2.4%	$60,246	$74,000	$134,246	$11,187	125-0					
541-4500-4522	Trash & Trash Refuse	2	0.5%	$13,388		$13,388	$1,116						
541-4500-4530	Landfill	2	0.5%	$13,388		$13,388	$1,116						
700-5010	Sweetland	2	0.5%	$13,388		$13,388	$1,116	143-0					
Total		**381**	**100%**	**$2,550,405**	**$1,021,595**	**$3,572,000**	**$297,667**		**341**	**100%**	**$629,644**	**$52,470**	
		Cost per IT Device:		$6,693.98	per year				Cost per Radio:		$1,846.46	per year	

BUDGET AMOUNTS		$/year
521-4940-4941	Customer Service	$1,507,950
521-4940-4942	Engineering	$113,339
521-4940-4943	Utility Services (Meter Readers)	$850,398
521-4940-4944	Utility Service Center	$824,865
521-9100	Bank and Merchant Fees	$330,500
521-9200	Contrib to Gas Auth Bond Fund (USC debt srvc)	$0
Total Utility Overhead		$3,627,052

CUSTOMER SERVICE, ENGINEERING, AND UTILITY SERVICE CENTER ALLOCATION
FISCAL YEAR 2026-27 (Enter data into yellow highlighted fields)

Working Capital Adder = 10%

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	19,485	29.7%	$492,978	1.00	23.8%	$29,684	20,881	46.7%	$436,987
523-9200-61-1005	Sewer	11,251	17.2%	$284,655	1.00	23.8%	$29,684			
524-9200-61-1005	Electric	14,824	22.6%	$375,053	1.00	23.8%	$29,684	15,397	34.4%	$322,221
525-9200-61-1005	Gas	8,013	12.2%	$202,732	1.00	23.8%	$29,684	8,421	18.8%	$176,230
526-9100-61-1005	Telecommunications	1,624	2.5%	$41,088	0.15	3.6%	$4,453			
541-9200-61-1005	Sanitation	10,365	15.8%	$262,239	0.05	1.2%	$1,484			
Total		**65,562**	**100%**	**$1,658,745**	**4**	**100%**	**$124,673**	**44,699**	**100%**	**$935,438**

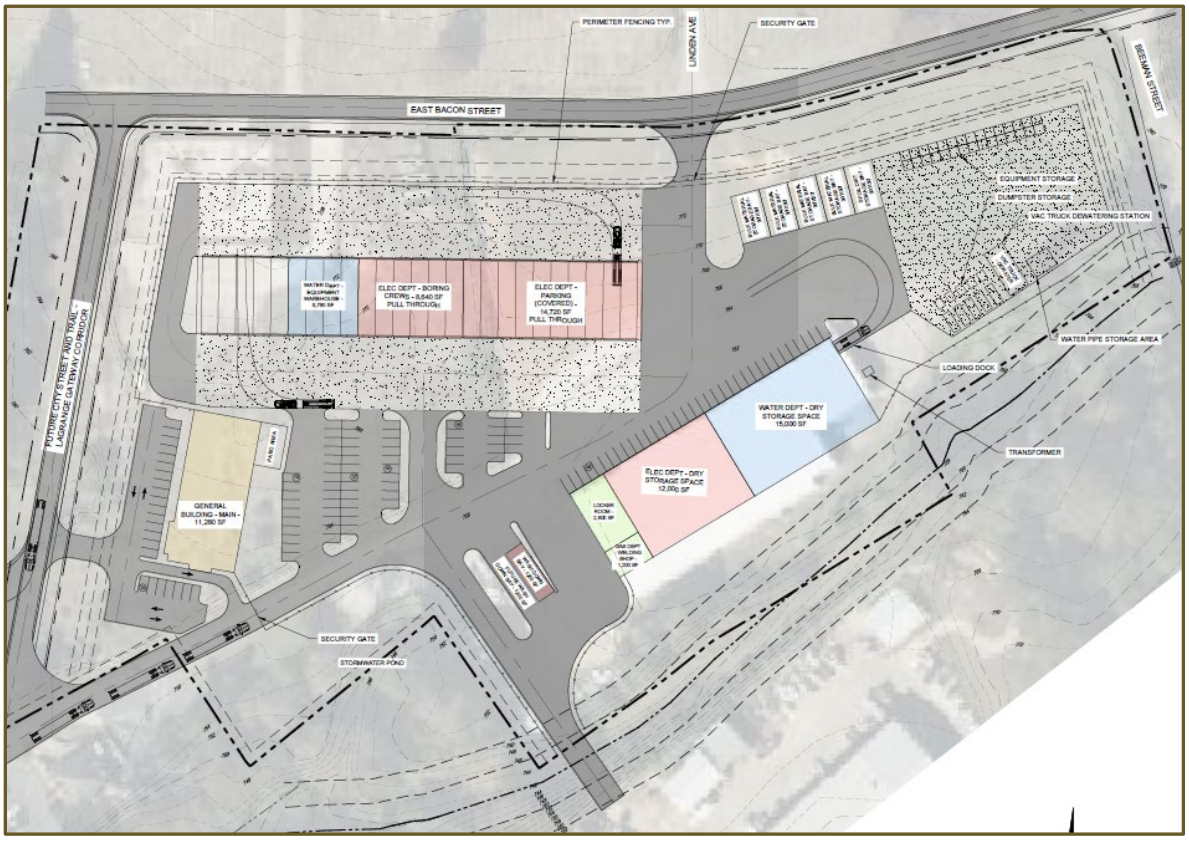
DEPARTMENT		UTILITY SERVICE CENTER			BANK FEES			TOTAL ALLOCATION		
G/L		Number of Customers (Telecom and Sanitationx0.5)	%	Prorata Allocation $/year	Residential Sales Revenue $	%	Prorata Allocation $/year	$/yr	%	$/month
523-9200-61-1005	Water	19,485	32.7%	$296,802	$6,940,019	19.3%	$69,996	**$1,326,447**	33.2%	$110,537
523-9200-61-1005	Sewer	11,251	18.9%	$171,379	$2,893,816	8.0%	$29,187	**$514,904**	12.9%	$42,909
524-9200-61-1005	Electric	14,824	24.9%	$225,804	$19,617,002	54.4%	$197,854	**$1,150,616**	28.8%	$95,885
525-9200-61-1005	Gas	8,013	13.5%	$122,057	$3,440,336	9.5%	$34,699	**$565,402**	14.2%	$47,117
526-9100-61-1005	Telecommunications	812	1.4%	$12,369	$40,039	0.1%	$404	**$58,313**	1.5%	$4,859
541-9200-61-1005	Sanitation	5,183	8.7%	$78,942	$3,114,311	8.6%	$31,410	**$374,075**	9.4%	$31,173
Total		**59,568**	**100%**	**$907,352**	**$36,045,523**	**100%**	**$363,550**	**$3,989,757**	**100%**	**$332,480**

Utility Service Center. Discussions about constructing a new utility service center to replace the current 1960s-era facility have been ongoing for many years. Following the purchase of property adjacent to the Public Works facility, the project is now positioned to move forward. A basis-of-design document was prepared during the current fiscal year, and Parrish Construction has been selected as the Construction Manager at Risk following a competitive procurement process. Parrish comes highly recommended and has completed several similar utility service centers. The contractor will work with the City's designated engineering firm to prepare 100% construction drawings. The engineering expense is included in the Gas Fund budget, and Council can decide at a later date whether to bond this cost.

The preliminary project estimate is approximately $20 million. No construction expenses are included in the proposed budget. Interest and engineering costs will be capitalized into a Gas Authority bond anticipated to be issued in the fall. Debt service is expected to begin the following year when datacenter revenues are projected to increase and help support the additional expense. The cost will be shared among all of the utility departments.

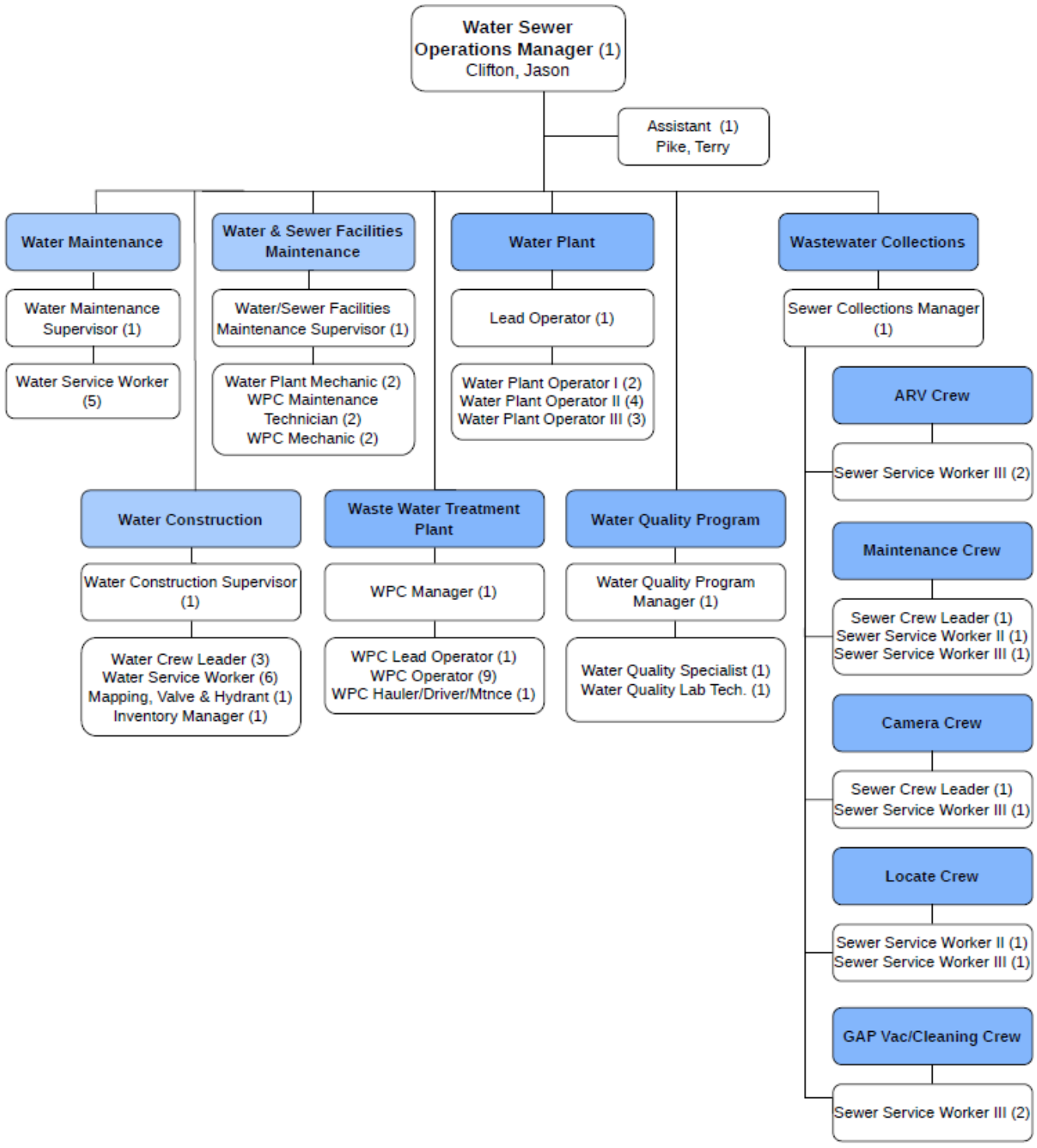
The new facility will bring many benefits including:

- Better parking and access for customers.
- More efficient operations by combining four current locations into a single building. This will greatly improve communication between customer service, dispatchers, managers, and crew personnel. Equipment and employees can be more readily shared between departments.
- City Hall traffic will be reduced and more space provided for future needs.
- Backup generation will be provided for operation during storms.
- Combined inventory and redundancy of warehouse personnel. Much needed space will be provided for equipment and materials.
- Protective covering of equipment.
- Proximity to Public Works and the Garage with a more central location within our service territory.
- Improvements to Corporate Plaza Drive (LMIG funding).



Water and Sewer Fund

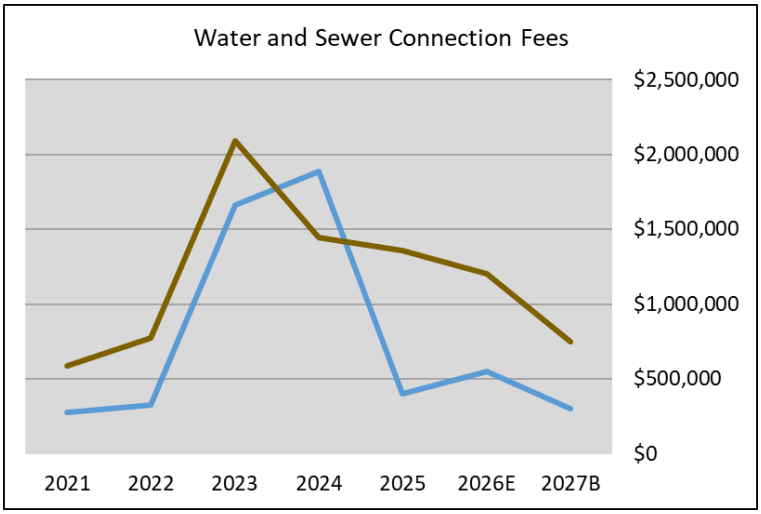



Water Sewer Operations Manager (1)
Clifton, Jason
Assistant (1)
Pike, Terry
Water Maintenance
Water Maintenance Supervisor (1)
Water Service Worker (5)
Water & Sewer Facilities Maintenance
Water/Sewer Facilities Maintenance Supervisor (1)
Water Plant Mechanic (2)
WPC Maintenance Technician (2)
WPC Mechanic (2)
Water Plant
Lead Operator (1)
Water Plant Operator I (2)
Water Plant Operator II (4)
Water Plant Operator III (3)
Wastewater Collections
Sewer Collections Manager (1)
ARV Crew
Sewer Service Worker III (2)
Maintenance Crew
Sewer Crew Leader (1)
Sewer Service Worker II (1)
Sewer Service Worker III (1)
Camera Crew
Sewer Crew Leader (1)
Sewer Service Worker III (1)
Locate Crew
Sewer Service Worker II (1)
Sewer Service Worker III (1)
GAP Vac/Cleaning Crew
Sewer Service Worker III (2)
Water Construction
Water Construction Supervisor (1)
Water Crew Leader (3)
Water Service Worker (6)
Mapping, Valve & Hydrant (1)
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 Tech. (1)

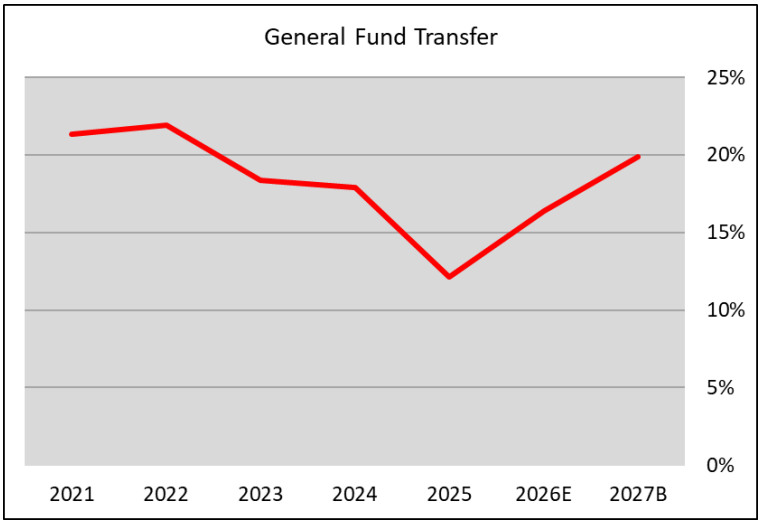
The Water and Sewer fund contains revenues and expenses associated with the water filtration plant, water distribution system, wastewater treatment plant, laboratory analysts, and the sewer collection system. Funds are transferred out to the General Fund, the Utility Fund (overhead), and bond funds (Water/Sewer).

Current Working Capital	$14,152,293
Estimated Revenue to Current Year End	$2,379,338
Estimated Expenses to Current Year End	$3,136,765
Depreciation to Current Year End	$1,028,462
Capital Outlay to Current Year End	$124,770
Debt Principal to Current Year End	$109,605
Working Capital Current Year End	$14,188,953
Budgeted Revenue	$23,153,895
Budgeted Expenses	$23,754,423
Net Income	($600,528)
Debt Proceeds	$6,200,000
Capital Outlay	$9,743,800
Debt Principal	$1,933,858
Cash Flow	($1,882,059)
Working Capital Next Year End	$12,306,894
Working Capital % of Expenses	52%

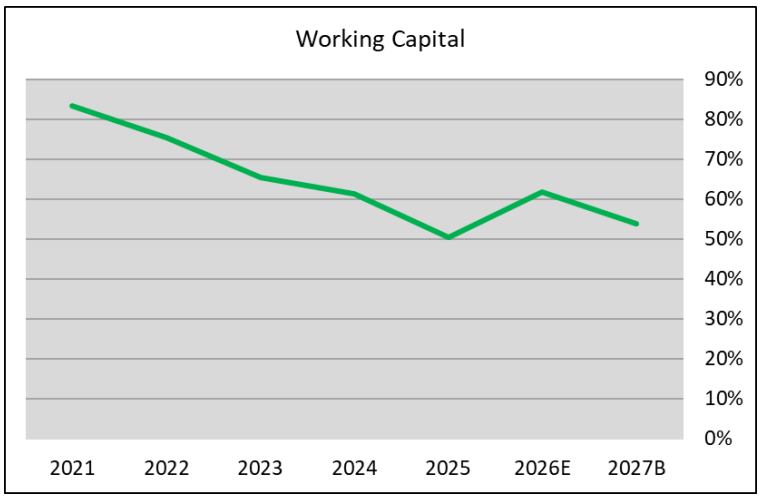
The City received significant water and sewer connection fees during FY 2023 and FY 2024 primarily due to the development of several large apartment complexes. Apartment fees are paid when permits are issued while individual home connection fees are paid when the meter is set.

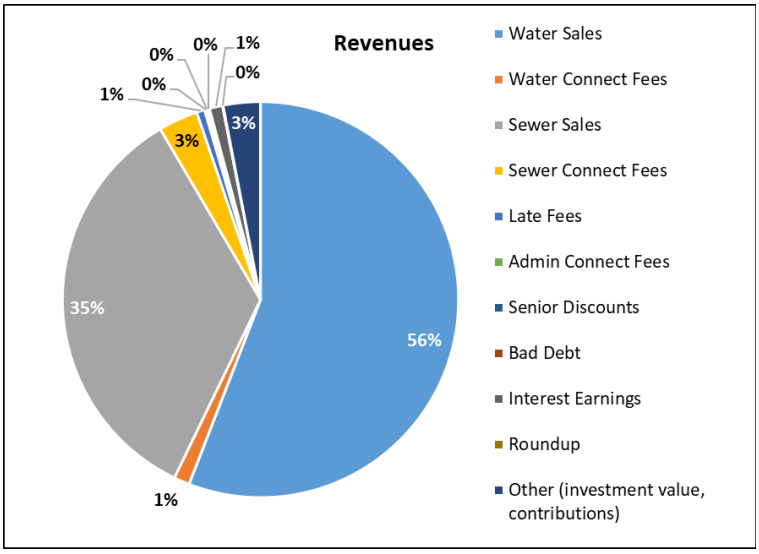


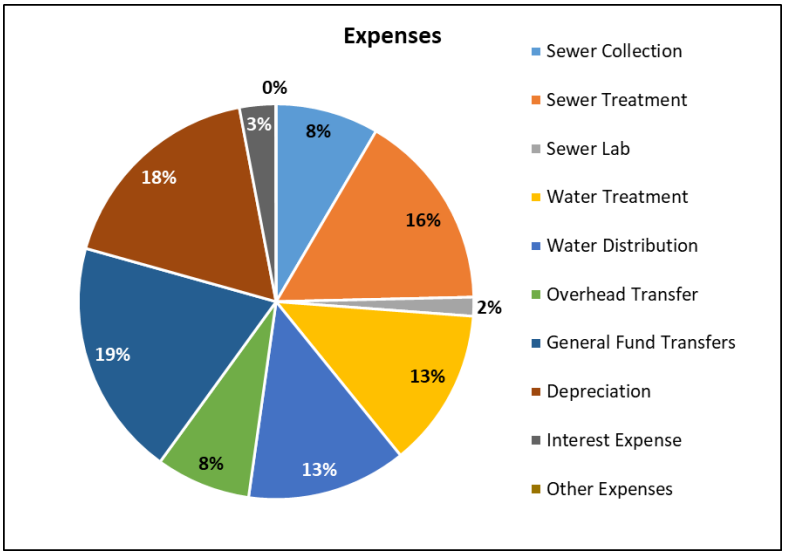
The transfer into the General Fund for fiscal year 2027 remains above the recommended 15% level.



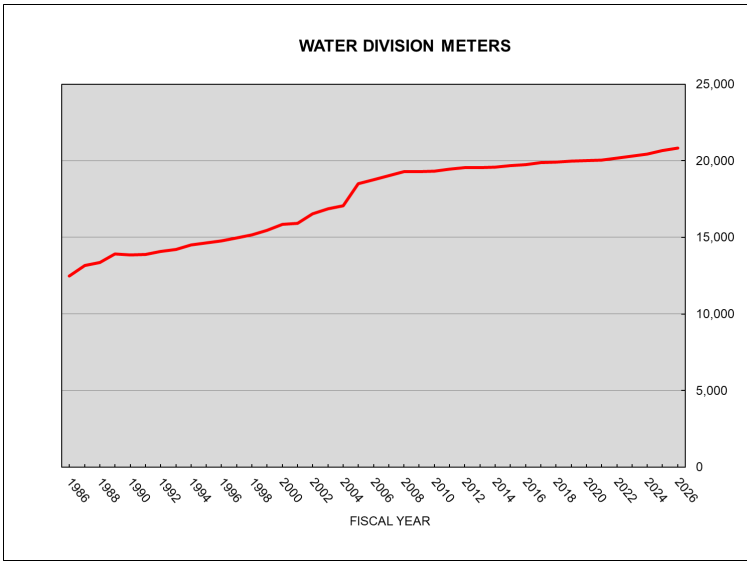
The projected $2.1 million decline is to fund the Hills and Dales Farm Road sewer collection main, which will be paid back by inclusion in a district with higher connection fees and rates.

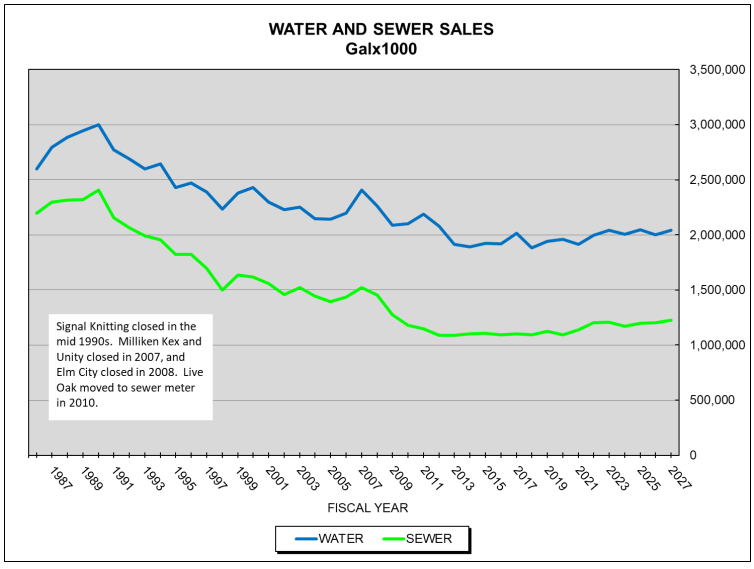






As shown in the graphs below, water and sewer sales declined from their peak in the mid-1990s as the textile industry left the area and customers became more efficient in their water usage. Beginning around 2010, sales stabilized and have averaged approximately 0.5% annual growth over the past ten years. The Google datacenter is evaluating wastewater reuse and other options, and no significant usage is expected until they reach full capacity over the next five years.





Major Operating Expense Requests

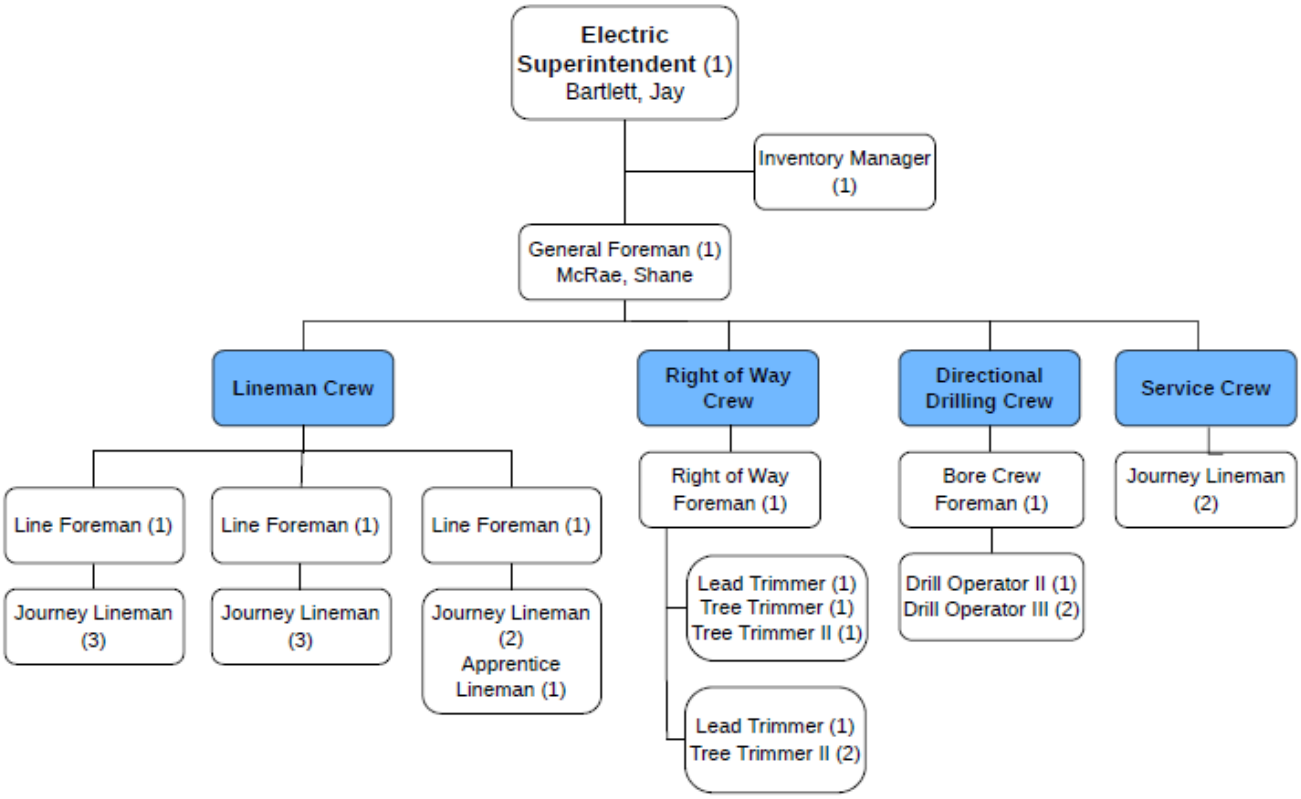
- Water and wastewater treatment chemicals $1,125,000
- Water and wastewater utility billing $1,456,500
- Professional Engineering (some reimbursed by developments) $170,000

- Lining of Lakewood Drive Concrete Gravity Sewer Main $250,000
- Root Control Sewer Main Treatment $60,000
- Lift station and WPC repairs as they occur $300,000

Electric Fund



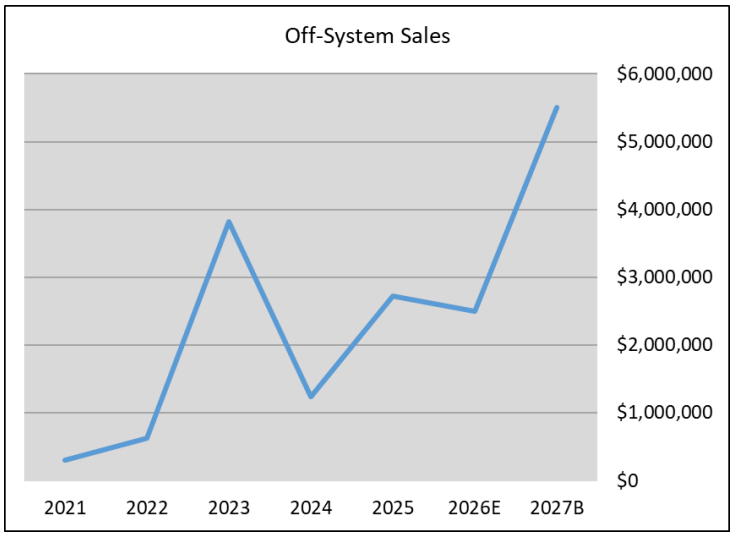
Electric Utility



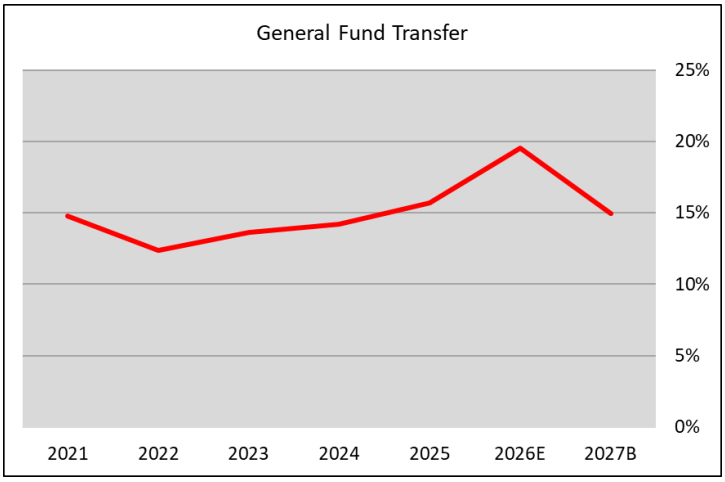
The Electric Fund contains revenues and expenses associated with the operation of the City's electric distribution system and contracts with MEAG Power and SEPA for generation and transmission services. Base rates are modified by ordinance, but variable energy costs are automatically passed through the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

Current Working Capital	$20,625,276
Estimated Revenue to Current Year End	$8,988,974
Estimated Expenses to Current Year End	$9,085,065
Depreciation to Current Year End	$109,739
Capital Outlay to Current Year End	$12,016
Debt Principal to Current Year End	$0
Working Capital Current Year End	$20,626,908
Budgeted Revenue	$67,189,412
Budgeted Expenses	$63,056,503
Net Income	$4,132,909
Debt Proceeds	$0
Capital Outlay	$1,718,000
Debt Principal	$56,752
Cash Flow	$2,805,895
Working Capital Next Year End	$23,432,803
Working Capital % of Expenses	37%

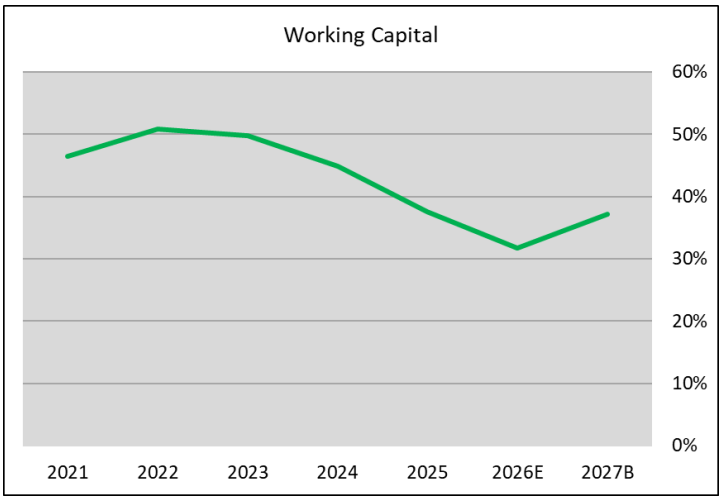
The City has excess electric capacity and energy that is sold to other utilities based on annual capacity prices and hourly energy prices. These revenues can be volatile because they depend on fluctuating wholesale market conditions. For next fiscal year, MEAG estimates approximately $13 million in surplus and excess sales revenue for LaGrange, resulting in a net benefit of approximately $5.5 million after accounting for the fuel costs associated with making those sales.

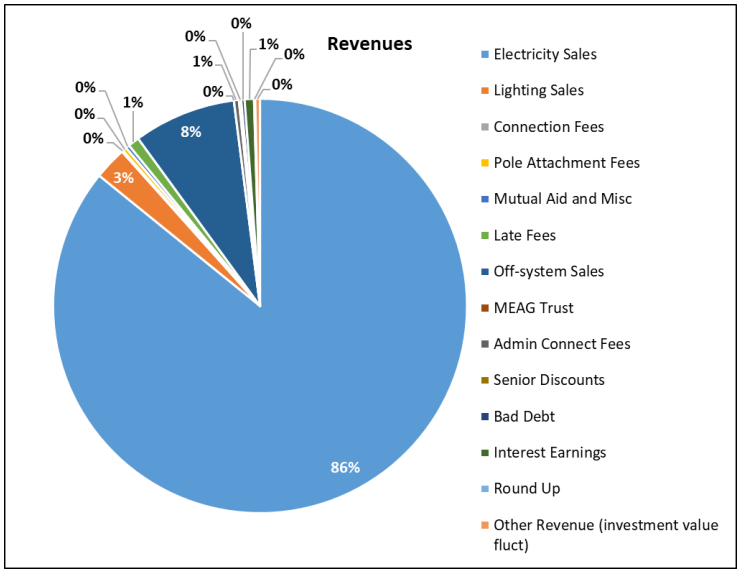


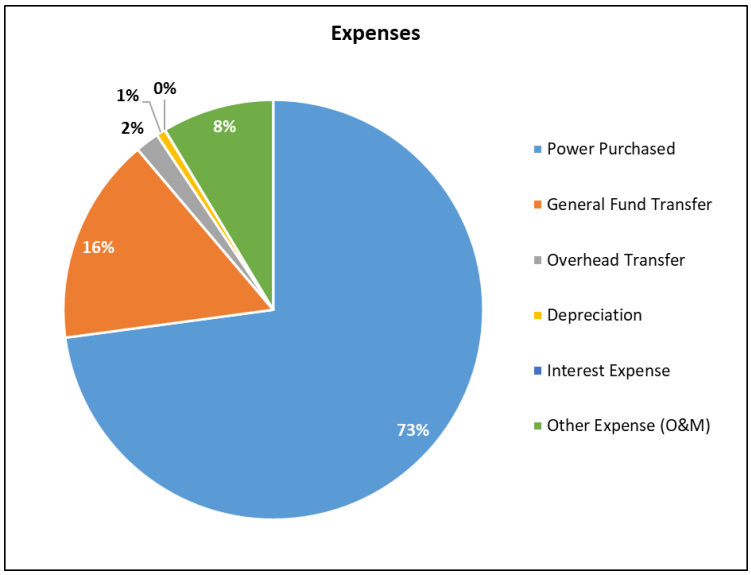
The transfer to the General Fund was reduced following the removal of the electric rate increase in order to preserve working capital in the Electric Fund.



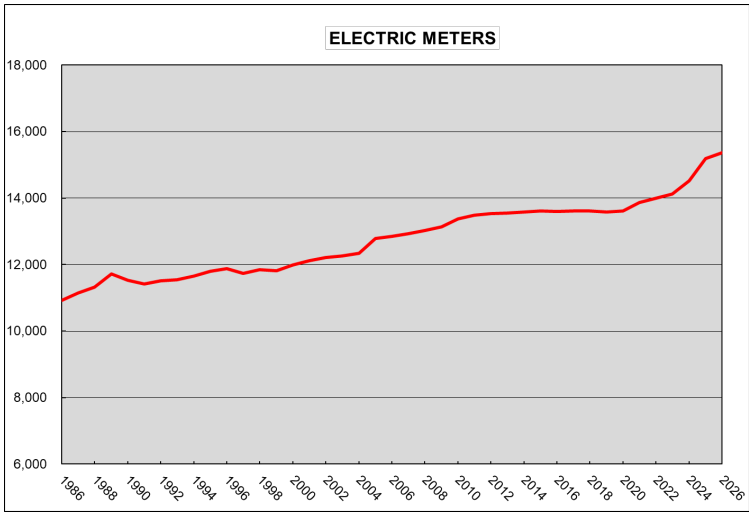
Working capital has declined significantly over the past three years due to several factors, including a substantial contribution to the Talley settlement, mild weather, and elevated capital spending related to GDOT projects and other development. Should off-system sales materialize as projected, next year will see a reversal of this trend and move working capital back toward the 42% target.

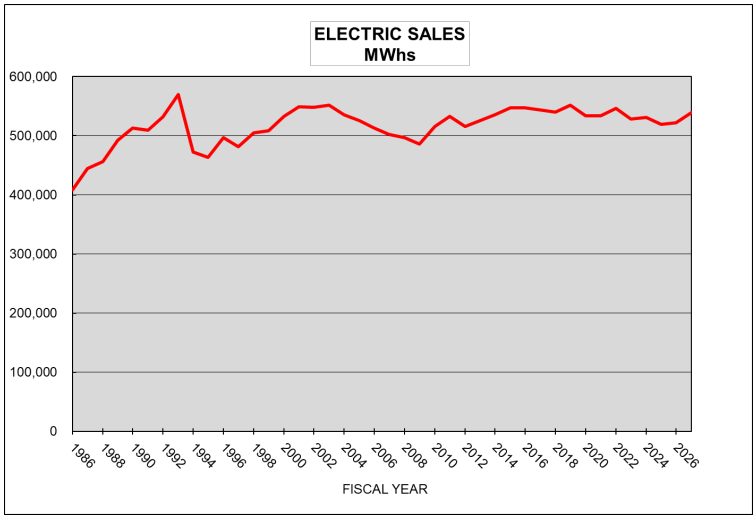




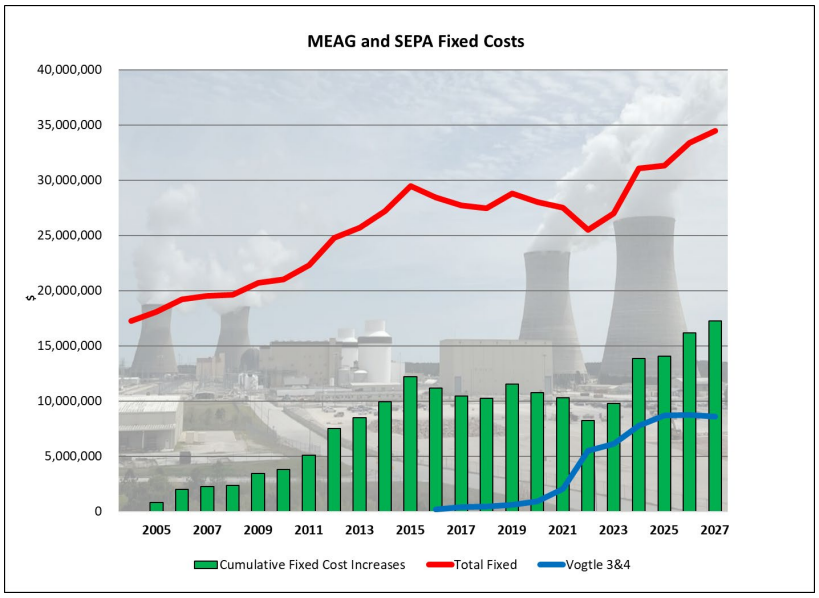


As shown in the graphs below, the City has experienced an increase in electric customers over the past couple of years as new apartments and subdivisions have been developed. However, electric sales have not increased at the same pace due to mild weather, improved construction efficiency, and more efficient customer usage. Over the past ten years, electric sales have averaged an annual decline of approximately 0.5%. The Google datacenter load is expected to have minimal impact on electric sales in the current fiscal year but is projected to begin ramping up next year and continue increasing over the following five years.

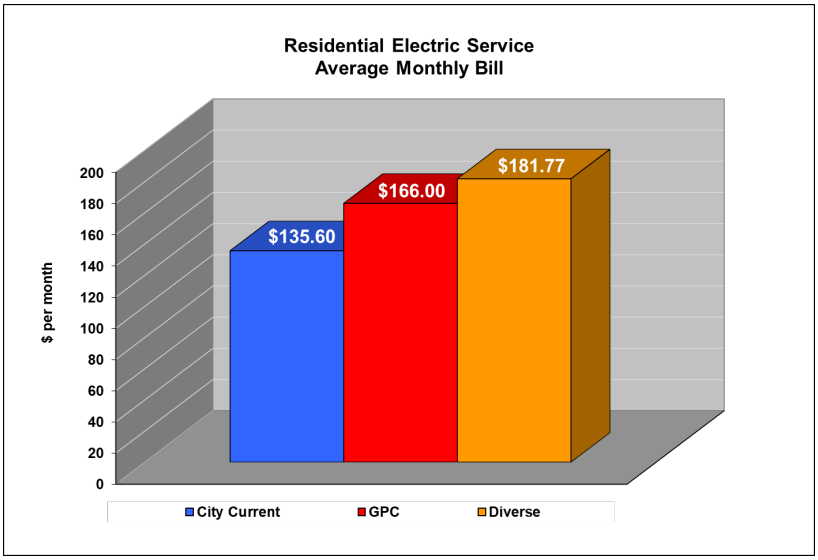




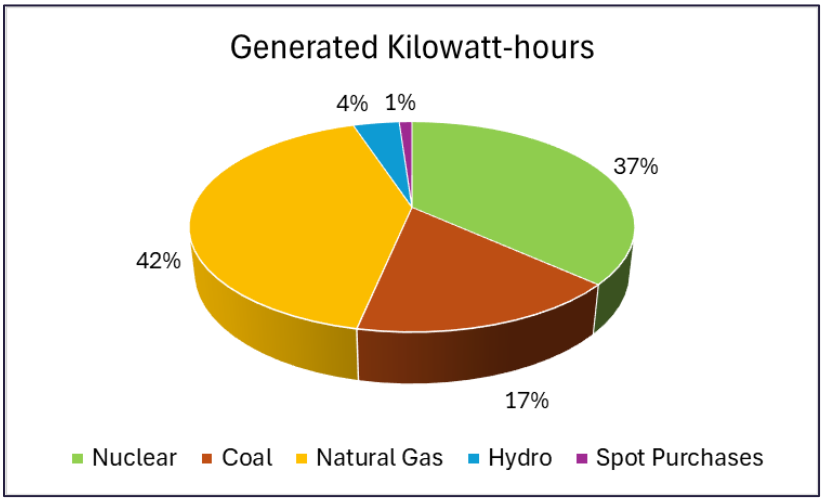
The City was projected to pay $1.2 million in additional MEAG fixed costs associated with R&R billings, transmission parity payments to the ITS, plant decommissioning, A&G, and reduced sellback credits based on the current MEAG budget. An upcoming MEAG budget amendment will reduce LaGrange's costs by $433,005 using recently received nuclear tax refund dollars.



The City's residential rate for the average consumer using approximately 1000 kilowatt-hours monthly remains well below the local EMC and Georgia Power Company based on current rates.



The mix of energy delivered to City electric customers is shown in the pie chart to the right.



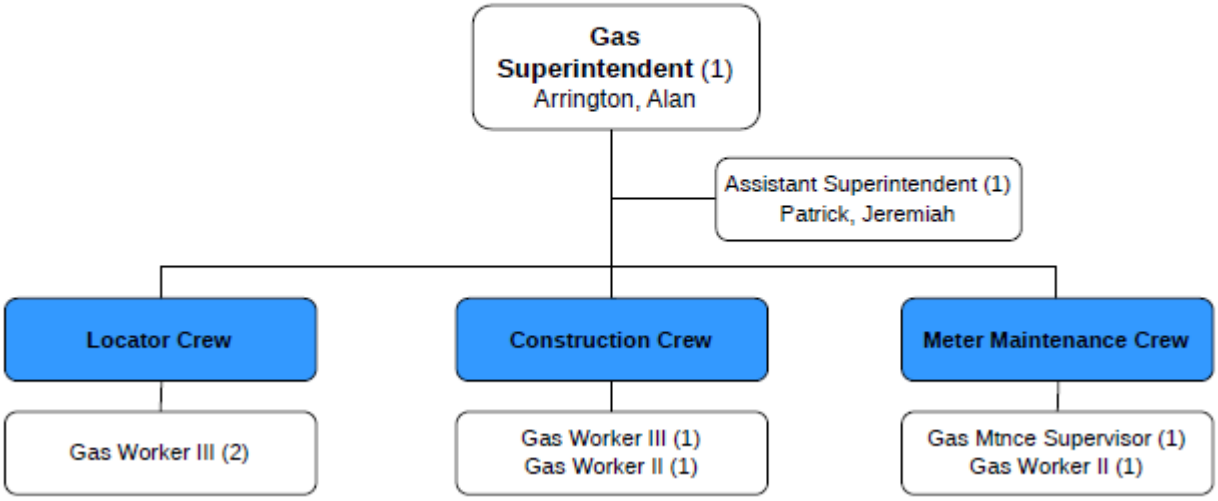
Major Operating Expense Requests

- Metering and Accessories $350,000
- Street and Security Lighting $250,000
- Construction Materials $750,000
- Electric Cities Services $230,000

Natural Gas Fund



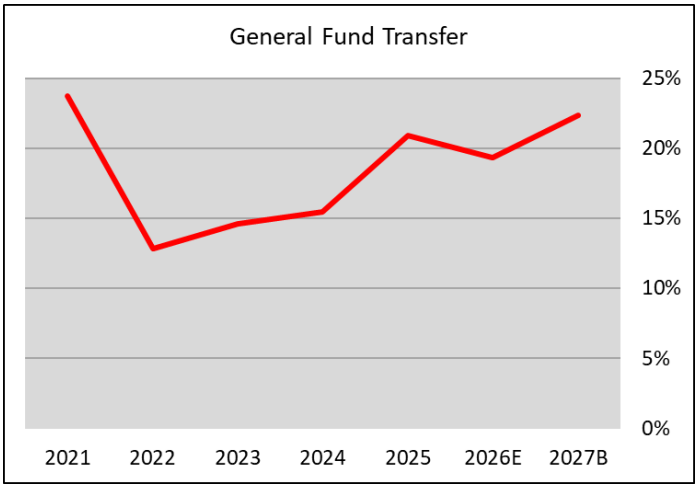
Gas Distribution



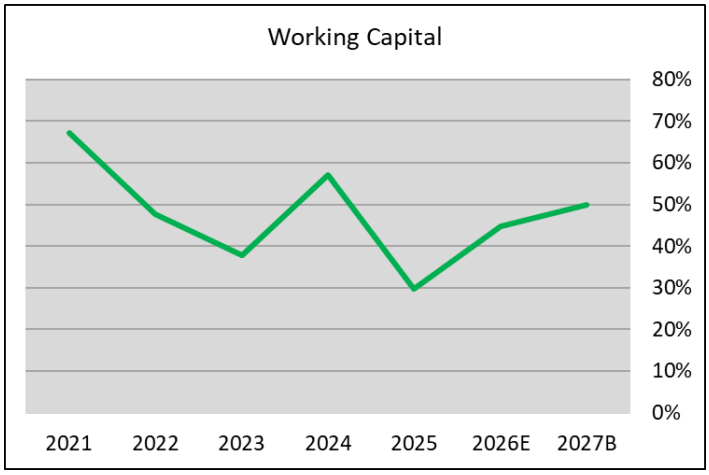
The Gas Fund accounts for the revenues and expenses related to the operation of the City's natural gas system, which includes a transmission main running from West Point to Newnan. This fund covers the purchase of natural gas from multiple suppliers, as well as pipeline capacity secured through Williams Transco and Southern Natural Gas Company. Our capacity and supply are managed on a day-to-day basis by Interconn Resources, Inc. Base rates are modified by ordinance with commodity costs automatically recovered by the PGA.

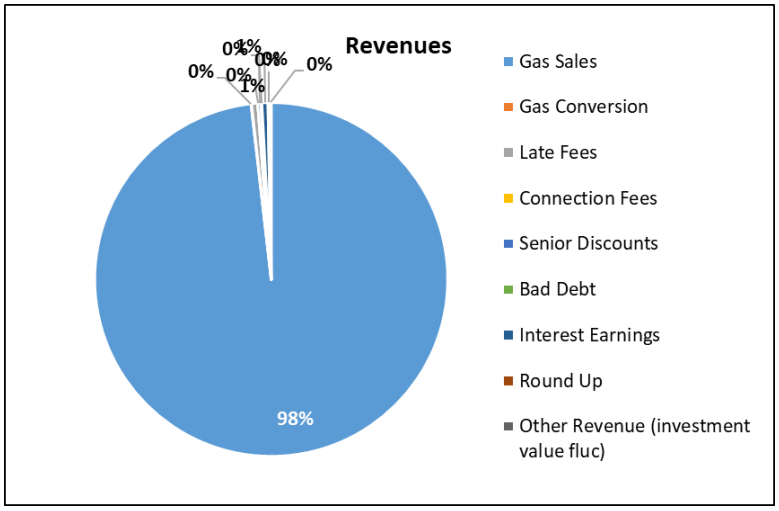
Current Working Capital	$7,908,115
Estimated Revenue to Current Year End	$1,808,402
Estimated Expenses to Current Year End	$2,288,135
Depreciation to Current Year End	$150,855
Capital Outlay to Current Year End	$0
Debt Principal to Current Year End	$0
Working Capital Current Year End	$7,579,237
Budgeted Revenue	$17,637,333
Budgeted Expenses	$16,970,540
Net Income	$666,793
Debt Proceeds	$0
Capital Outlay	$190,500
Debt Principal	$0
Cash Flow	$898,293
Working Capital Next Year End	$8,477,530
Working Capital % of Expenses	50%

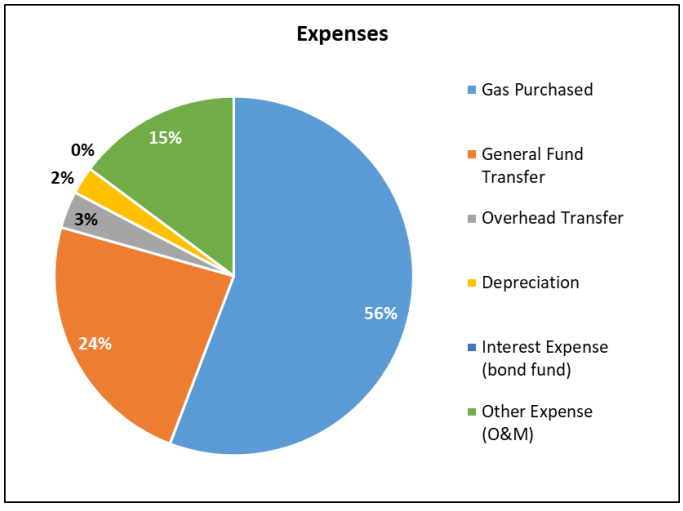
The current transfer percentage of total revenues to the General Fund is above the recommended maximum of 15% and has steadily increased over the past five years. This utility continues to serve as an efficient and reliable revenue source, generating significant revenues with relatively low operating expenses.



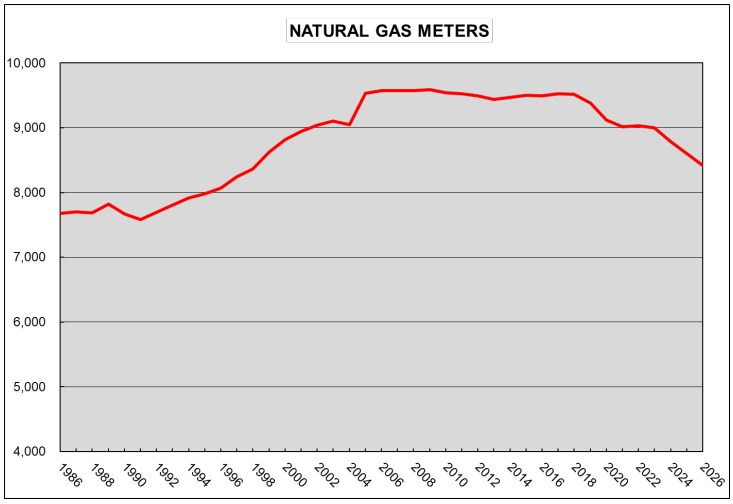
Despite above recommended transfers, a contribution to the Talley settlement, and the cash purchase of property for a new utility service center, working capital in the fund has been climbing and is well above the recommended 42% level.

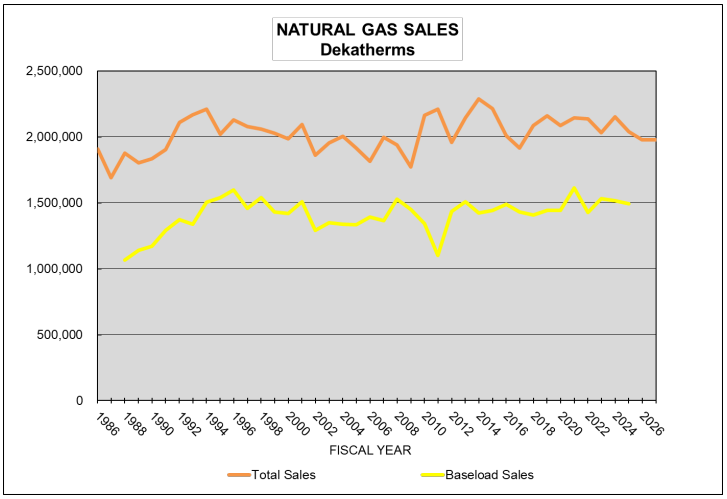




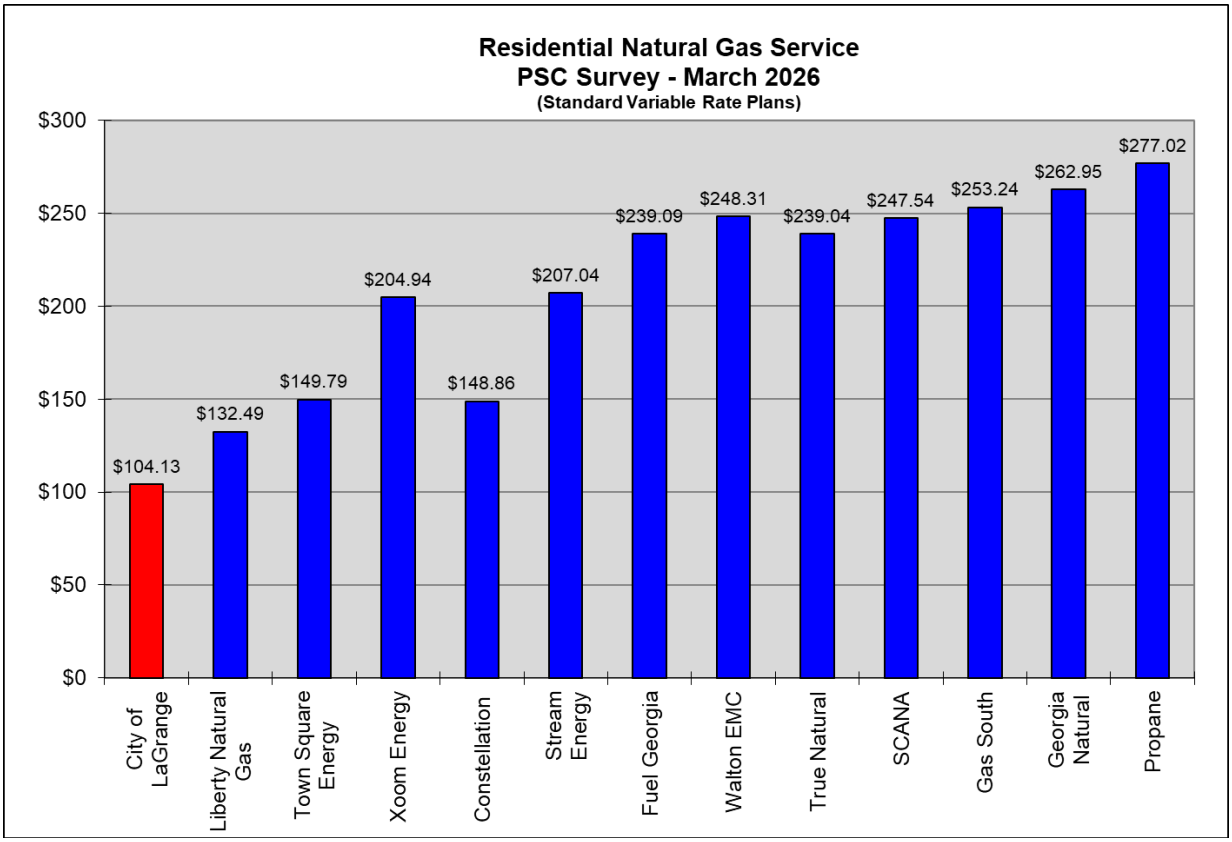


The number of customers installed has steadily declined as we continue to remove unused meters. Many prior natural gas customers have converted to all-electric appliances. Future growth will primarily be tied to commercial development. Over the past ten years, the average growth rate has been flat. Sales are also heavily dependent on weather.





As shown below, the City's current residential natural gas rate remains significantly below the rates offered by other natural gas utilities in the state of Georgia according to a recent PSC survey. The closest rate is another non-deregulated investor-owned supplier.



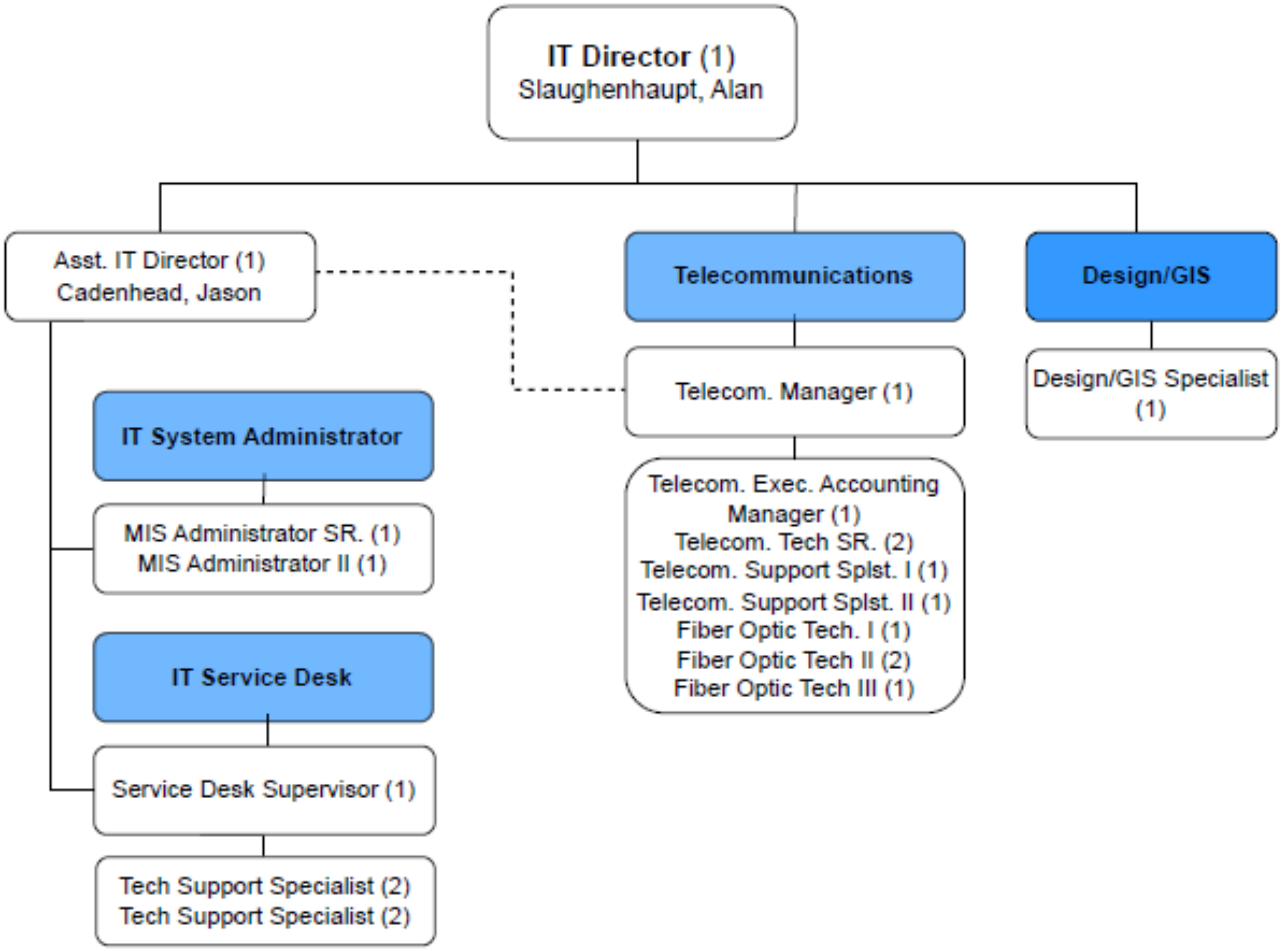
Major Operating Expense Requests

- Metering $150,000

Telecommunications Fund



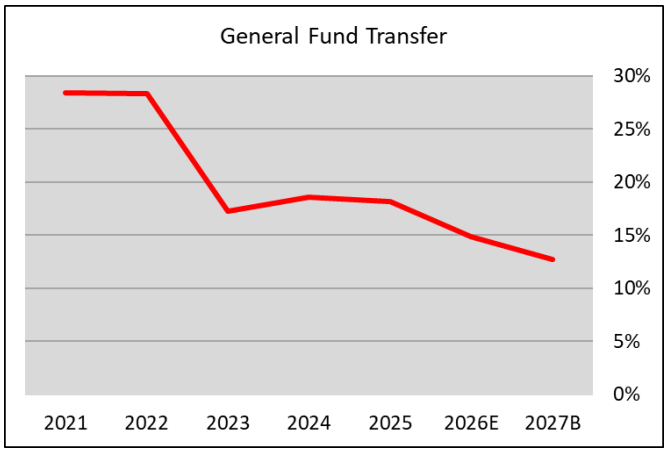
Information Technology & Telecommunications



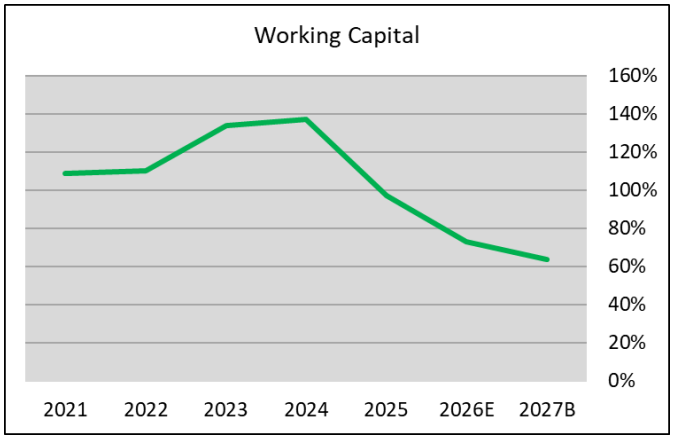
The Telecommunications Fund accounts for the revenues and expenses associated with the City's fiber, Internet, telephone, and IT contracting services.

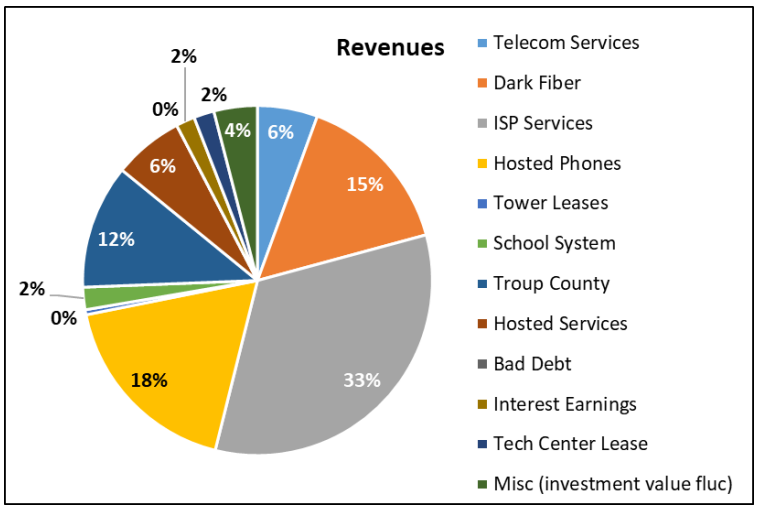
Current Working Capital	$2,948,508
Estimated Revenue to Current Year End	$725,738
Estimated Expenses to Current Year End	$648,278
Depreciation to Current Year End	$135,035
Capital Outlay to Current Year End	$2,500
Debt Principal to Current Year End	$0
Working Capital Current Year End	$3,158,503
Budgeted Revenue	$4,259,447
Budgeted Expenses	$4,741,988
Net Income	($482,541)
Debt Proceeds	$0
Capital Outlay	$211,000
Debt Principal	$0
Cash Flow	($142,599)
Working Capital Next Year End	$3,015,904
Working Capital % of Expenses	64%

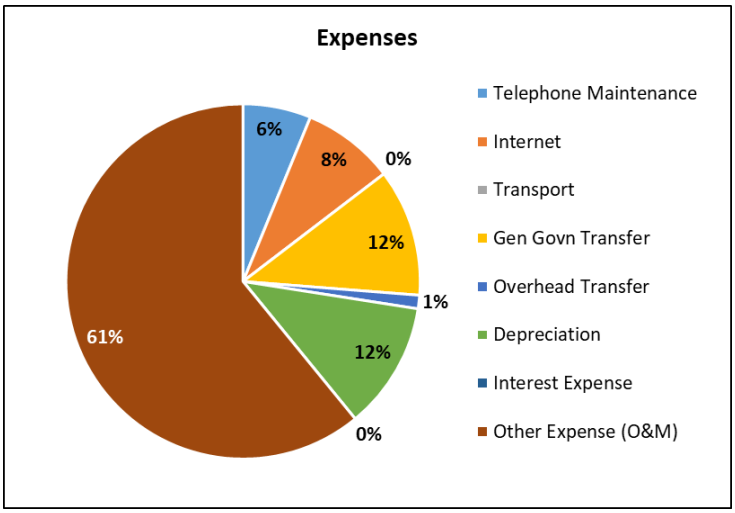
Transfers have been reduced from a high of 28% in FY 2021 to below the recommended 15%. Competitive pressure on the services is reducing the fund's ability to generate excess cash.



Working capital is above the recommended minimum of 42% even after interfund loans in FY 2025 and FY 2026 to purchase replacement trucks in Public Works and Sanitation totaling $1,443,000.







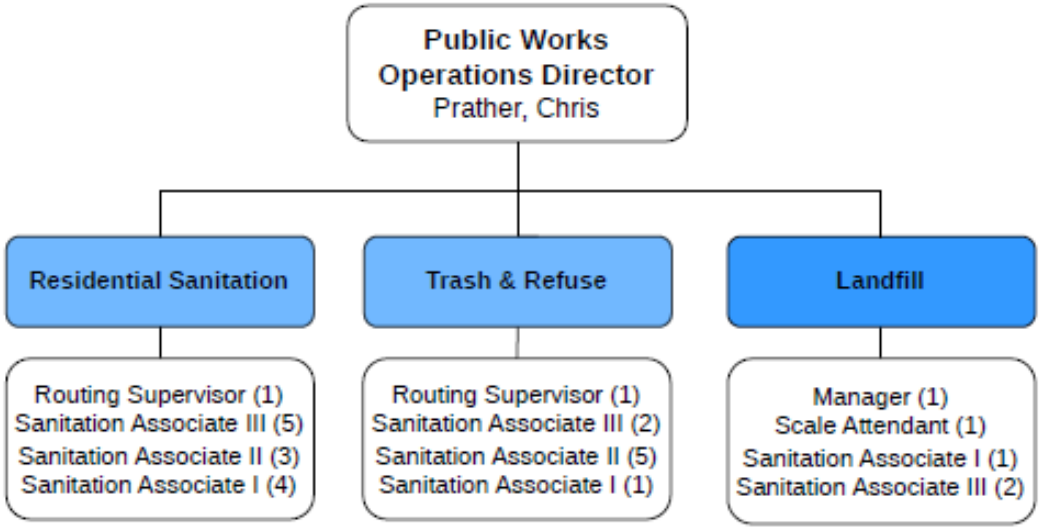
Major Operating Budget Requests

- Telephone switch maintenance $294,150
- Internet trunks $400,000
- Tech center maintenance $138,139
- HVAC service for GPW, POP, USC $99,000
- Construction and repair materials $310,000

Sanitation Fund



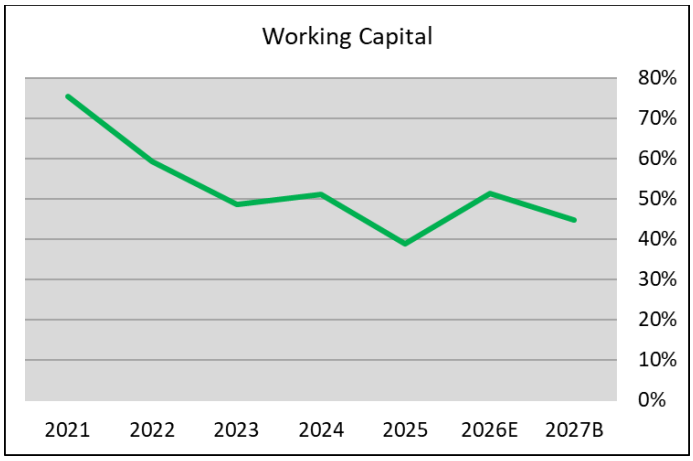
Sanitation

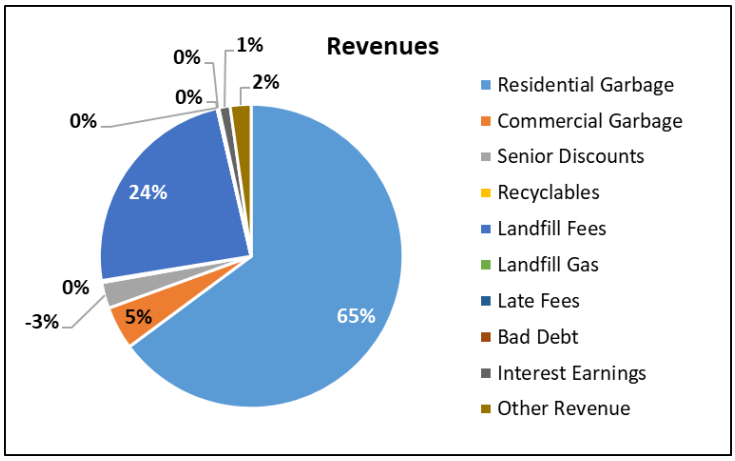

Public Works Operations Director
Prather, Chris
Residential Sanitation
Trash & Refuse
Landfill
Routing Supervisor (1)
Sanitation Associate III (5)
Sanitation Associate II (3)
Sanitation Associate I (4)
Routing Supervisor (1)
Sanitation Associate III (2)
Sanitation Associate II (5)
Sanitation Associate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

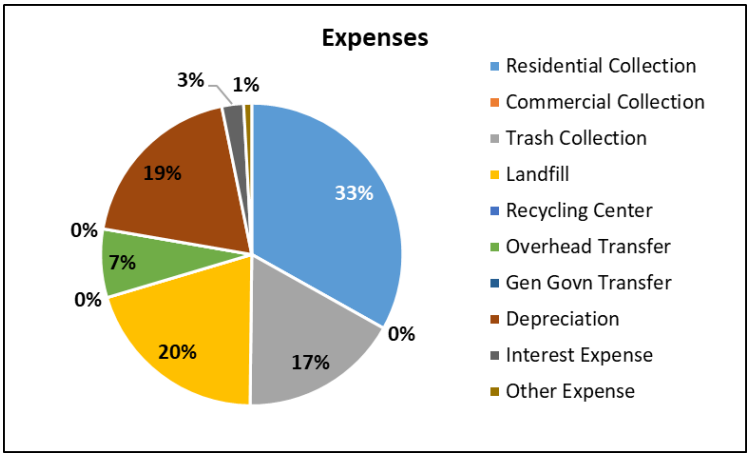
The Sanitation Fund accounts for revenues and expenses associated with the collection of residential and commercial garbage, trash and yard waste pickup, and landfill operations. The goal over the past two fiscal years has been to bring the operation to break even from a previous $1.3 million loss.

Current Working Capital	$2,475,887
Estimated Revenue to Current Year End	$576,314
Estimated Expenses to Current Year End	$556,081
Depreciation to Current Year End	$238,889
Capital Outlay to Current Year End	$50,235
Debt Principal to Current Year End	$12,546
Working Capital Current Year End	$2,672,228
Budgeted Revenue	$5,108,000
Budgeted Expenses	$5,107,718
Net Income	$282
Debt Proceeds	$0
Capital Outlay	$1,173,420
Debt Principal	$187,136
Cash Flow	($385,605)
Working Capital Next Year End	$2,286,623
Working Capital % of Expenses	45%

The declining trend in working capital has been reversed, and the fund is projected to end the year above the 42% target for enterprise funds. This balance should help to fund future capital purchases.







Major Operating Expense Requests

- Engineering services $140,000
- Landfill tipping fees $365,000

Rate Increase

A moderate rate increase of $1.00 per month on all cans is needed to ensure the enterprise recovers all of its expenses. As mentioned above, the Sanitation Fund lost $1.3 million two years ago. For the standard 96-gallon can, the rate change represents a 3.7% increase, bringing the monthly cost to $27.50. This rate continues to include yard waste and trash pickup; an additional service that is not provided in all jurisdictions or provided at an additional cost.

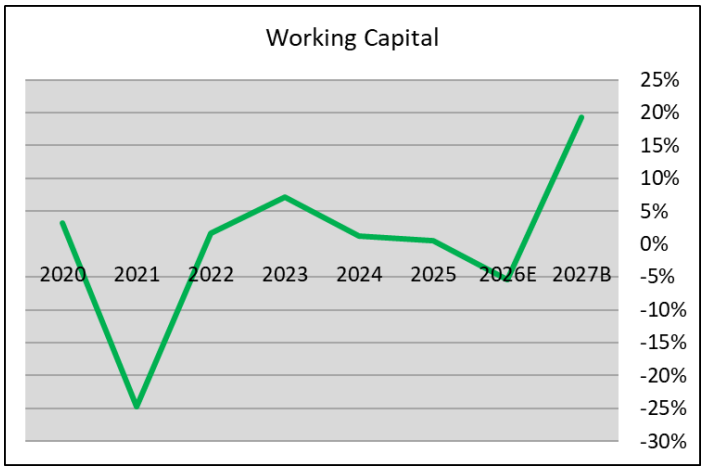
Sweetland Fund

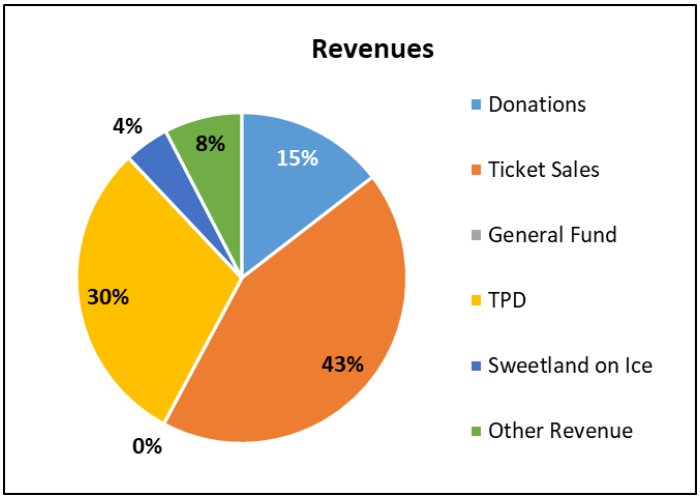


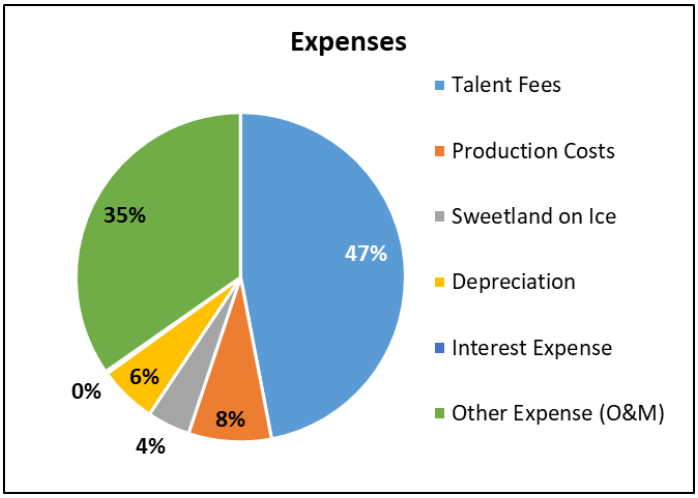
The Sweetland Fund tracks the revenues and expenses related to the operation of the Sweetland Amphitheater and Sweetland on Ice. While the facility is managed under a contract with DDA2, all financial transactions are processed through the City, and its personnel are employed by the City. Hotel/Motel TPD funds provide needed revenue support for the operation of the facility.

Current Working Capital	($179,943)
Estimated Revenue to Current Year End	$260,321
Estimated Expenses to Current Year End	$216,296
Depreciation to Current Year End	$13,786
Capital Outlay to Current Year End	$0
Debt Principal to Current Year End	$0
Working Capital Current Year End	($122,132)
Budgeted Revenue	$2,892,400
Budgeted Expenses	$2,394,267
Net Income	$498,133
Debt Proceeds	$0
Capital Outlay	$0
Debt Principal	$50,747
Cash Flow	$583,873
Working Capital Next Year End	$461,741
Working Capital % of Expenses	19%

Working capital fell into a negative position last year following losses during the concert season, requiring interfund loans to maintain cash flow. Fortunately, the 2026 season is off to a strong start, with Sweetland on Ice serving as a significant contributor to improved cash flow. The proposed budget includes a one-time $500,000 transfer from the Hotel/Motel Fund to provide needed working capital.







Employee Allocations
By Pay Grade and Department

Notes: (1) The pay grade ranges in this report are calculated using employee minimum and maximum hourly rates multiplied by the hours in a standard work schedule. Part-time employee annual amounts are based on estimated hours worked; (2) The pay grades will not be increased without Council approval; (3) Unless otherwise noted, the minimum and maximum pay ranges include a 2.5% COLA; (4) The maximum pay rates for the Police Department Chief, Major, Captain. Lieutenant, and Sergeant positions and Fire Department Chief are frozen at the values listed below pending completion of a compensation study;(5) Flat-rate certification pay, such as EMT or Paramedic pay, are subject to the COLA and may result in an employee's total pay exceeding the base pay range.

Data Date: 6/8/2026

			Min $/yr	Max $/yr
1320	**Administrative**	**15 Active**		
	Council Member		**$9,600**	**$9,600**
	Councilmember	6		
	Mayor		**$27,500**	**$27,500**
	Mayor	1		
	Executive Assistant/Acct Special		**$36,031**	**$55,283**
	Executive Assistant - Admin	1		
	Coordinator I		**$45,923**	**$69,823**
	Visitor Center Manager	1		
	City Clerk		**$73,533**	**$94,128**
	City Clerk	1		
	Executive Director of The Thread	1		
	Dpt Head 1		**$95,386**	**$163,077**
	President/CEO - Visit LaGrange	1		
	Dpt Head 4		**$150,754**	**$224,031**
	Assistant City Manager	1		
	City Attorney	1		
	City Manager		**$147,108**	**$250,266**
	City Manager	Contract 1		
3900	**Animal Control**	**4 Active**	**1 Vacant**	
	Code Enforcement/ Housing		**$46,904**	**$56,093**
	Animal Control Officer	1 Vacant 3		
	Superintendent - 1		**$64,472**	**$107,197**
	Animal Services Manager	1		
1565	**City Hall**	**1 Active**		
	Maintenance Worker		**$34,091**	**$43,066**
	Facilities Custodian	1		

6100	Community Development	3 Active	1 Vacant
Confidential Secretary		**$39,634**	**$60,826**
Occupation Tax Coordinator	1 Vacant	1	
Superintendent - 3		**$72,957**	**$120,671**
Senior Planner		1	
Dpt Head 1		**$95,386**	**$163,077**
Director Community Development		1	

3285	Community Service	3 Active	
Field Services Temp		**$16,848**	**$28,496**
Field Services Temp		3	Part-time

4600	Electric System	23 Active	
Utility 1		**$40,401**	**$59,312**
Tree Trimmer		1	
Lead - Landscaper/Trimmer/WPC O		**$43,408**	**$64,706**
Tree Trimmer II		3	
Supervisor II		**$53,598**	**$75,537**
Lead Trimmer		2	
Apprentice Lineworker		**$56,263**	**$78,777**
Apprentice Lineworker		2	
Lineworker		**$61,913**	**$86,666**
Lineworker		1	
Right of Way Foreperson		1	
Journey Lineworker		**$80,099**	**$117,622**
Journey Lineworker		8	
Line Foreperson		**$86,879**	**$125,255**
Line Foreperson		3	
General Foreperson		**$95,556**	**$137,812**
General Foreperson		1	
Superintendent - 4		**$112,079**	**$159,388**
Superintendent Electric		1	

4100	Engineering & Supervision	1 Active	
Superintendent - 4		**$112,079**	**$159,388**
Public Works Operations Director		1	

1511	Finance	5 Active	

Executive Assistant/Acct Special			**$36,031**	**$55,283**
Accounting Specialist		1		
Coordinator II			**$47,863**	**$74,023**
Accountant 1		2		
Accounting Manager			**$81,954**	**$110,374**
Accounting Manager		1		
Dpt Head 4			**$150,754**	**$224,031**
Chief Financial Officer		1		

3500	Fire Services	68 Active	2 Vacant

Firefighter Admin 2080 FIre			**$45,284**	**$64,450**
Firefighter - Fire Admin 2080		2		
Worker III - Water and Gas			**$45,262**	**$67,073**
Maintenance Technician - Fire		1		
Firefighter			**$56,816**	**$71,005**
Firefighter	2 Vacant	32		
Sergeant			**$61,392**	**$79,208**
Sergeant		13		
Specialist I			**$52,447**	**$87,412**
Accreditation Mgr/Admin Asst.		1		
Public Life Safety Educator		1		
Lieutenant			**$67,897**	**$95,614**
Lieutenant		10		
Lieutenant PM Admin 2080			**$74,151**	**$97,539**
Deputy Fire Marshall/Inspector		1		
Fire/EMS Training Coordinator		1		
Captain Admin 2080			**$78,799**	**$109,265**
Fire Marshall		1		
Captain			**$78,805**	**$122,928**
Captain		2		
Deputy Chief			**$94,549**	**$150,242**
Deputy Chief		1		
Chief of Police/Fire			**$119,030**	**$155,563**
Chief of Fire		1		
Operations Fire Chief			**$104,020**	**$165,273**
Deputy Chief of Operations		1		

1525	Garage	11 Active

Trainee - Water/Gas		**$37,331**	**$54,643**
Apprentice Mechanic	1		
Mechanic II/Welder		**$37,651**	**$58,225**
Mechanic II	1		
Utility 1		**$40,401**	**$59,312**
Automobile Service Tech I	1		
Service Worker II - Gas/Water		**$42,491**	**$62,361**
Automobile Service Tech II	2		
WPC Elect Tech/Chemist/Purchasir		**$45,582**	**$66,732**
Garage Welder - Fabricator II	1		
Heavy Equipment Tech	1		
Worker III - Water and Gas		**$45,262**	**$67,073**
Automobile Service Tech III	1		
Inventory Manager Public Works	1		
Supervisor III		**$57,713**	**$85,195**
Garage Coordinator/Parts Special	1		
Supervisor IV		**$61,657**	**$90,866**
Garage Manager	1		

4700	**Gas System**	**8 Active**	
Service Worker II - Gas/Water		**$42,491**	**$62,361**
Gas Service Worker II	2		
Worker III - Water and Gas		**$45,262**	**$67,073**
Gas Service Worker III	3		
Supervisor IV		**$61,657**	**$90,866**
Gas Maintenance Supervisor	1		
Superintendent - 2		**$64,472**	**$110,331**
Asst. Superintendent - Gas	1		
Superintendent - 3		**$72,957**	**$120,671**
Superintendent Gas	1		

4940-4941	**General Utilities/Utilities Customer Service**	**13 Active**	
Utilities Dispatcher		**$41,297**	**$59,312**
Customer Service Representative	4		
Utilities Dispatcher	2		
Service Worker II - Gas/Water		**$42,491**	**$62,361**
Customer Service Rep II	5		
Supervisor III		**$57,713**	**$85,195**
Assistant Customer Service Mgr	1		

Supervisor IV			**$61,657**	**$90,866**
Customer Service Manager		1		

4940-4942	**General Utilities/Utilities Engin & Supervision**	**1**	**Active**

Specialist I			**$52,447**	**$87,412**
Design/GIS Specialist		1		

4940-4944	**General Utilities/Utilities Service Center**	**5**	**Active**

Service Worker II - Gas/Water			**$42,491**	**$62,361**
Drill Operator II		1		
Worker III - Water and Gas			**$45,262**	**$67,073**
Drill Operator III		2		
Inventory Manager- USC		1		
Supervisor III			**$57,713**	**$85,195**
Bore Crew Foreperson		1		

4940-4943	**General Utilities/Utilities Services**	**7**	**Active**	**-1 Attrition**

Service Worker II - Gas/Water			**$42,491**	**$62,361**
Utility Service Worker II - Mtr	-1 Attrition	6		
Supervisor III			**$57,713**	**$85,195**
AMI Supervisor		1		

1540	**Human Resources**	**3**	**Active**

HR Generalist			**$38,611**	**$60,698**
HR Generalist		1		
Coordinator II			**$47,863**	**$74,023**
Lead HR Generalist		1		
Superintendent - 3			**$72,957**	**$120,671**
Human Resources Manager		1		

2650-2651	**Municipal Court/Court Administration**	**5**	**Active**	**1 Vacant**

Court Solicitor			**$49,440**	**$49,440**
Court Solicitor		1		Part-time
Clerk II			**$34,069**	**$50,337**
Court Clerk	1 Vacant	1		
Clerk III/Meter Tech/Prg Asst			**$36,031**	**$53,598**
Lead Court Clerk		1		
Municipal Court Judge			**$67,517**	**$67,517**

Municipal Court Judge	1	Part-time	
Supervisor IV	**$61,657**	**$90,866**	
Court Services Manager	1		

4950-4952	Parks & Cemeteries/Landscaping	22 Active	
Trainee - Water/Gas	**$37,331**	**$54,643**	
Parks Associate I	12		
Service Worker II - Gas/Water	**$42,491**	**$62,361**	
Parks Associate II	2		
Coordinator II	**$47,863**	**$74,023**	
Horticulturist II	1		
Supervisor III	**$57,713**	**$85,195**	
Parks Crew Leader	5		
Street/Cemetery/Landscape Mgr	**$71,017**	**$103,104**	
Cemetery Superintendent	1		
Superintendent - 1	**$64,472**	**$107,197**	
Parks Superintendent	1		

3200	Police Services	118 Active	6 Vacant
School Crossing Guard	**$11,866**	**$12,859**	
School Crossing Guard - PD	2	Part-time	
Public Service Associate	**$30,296**	**$41,339**	
Police Cadet	1		
Maintenance Worker	**$34,091**	**$43,066**	
Facilities Custodian - PD	1		
police clerk I	**$36,606**	**$53,023**	
Police Clerk I	5		
Executive Assistant/Acct Special	**$36,031**	**$55,283**	
Executive Assistant - PD	3		
Code Enforcement/ Housing	**$46,904**	**$56,093**	
Code Enforcement Officer - PD	3		
Community Outreach Coordinator	1		
Computer Aided Dispatch Coordina	1		
police clerk II	**$38,504**	**$56,136**	
Police Clerk II	2		
police clerk III	**$40,444**	**$58,928**	
Police Clerk III	1		
Recruit Officer	**$51,914**	**$59,504**	
Recruit Officer	5		

Animal Sup/Property/Tech/WPC Me		**$44,623**	**$62,190**
Property/Tech Coordinator - PD		1	
Patrol Officer - Bachelors		**$56,860**	**$71,187**
Patrol Officer - Bachelors		1	
Case Worker		**$53,321**	**$71,976**
Background Invest/Court Liaison		1	
Case Worker		1	
Evidence Custodian		**$49,526**	**$72,467**
Evidence Custodian - PD		1	
Code Enforcement Coordinator		**$60,101**	**$78,116**
Code Enforcement Coordinator		1	
Police Officer		**$64,941**	**$81,314**
Police Officer	5 Vacant	30	
Police Officer - 2%		**$66,220**	**$82,956**
Police Officer - 2%		14	
Police Officer - 4%		**$67,520**	**$84,576**
Police Officer - 4%		1	
Detective		**$69,311**	**$99,010**
Detective	1 Vacant	11	
Polygraph Examiner - 2%		**$70,718**	**$101,014**
Polygraph Examiner - 2%		1	
Detective - 2%		**$70,718**	**$101,014**
Detective - 2%		1	
Sergeant		**$71,848**	**$102,805**
Sergeant - PD		9	
Sergeant Speciality		**$71,848**	**$102,805**
Sergeant Speciality - PD		1	
Sergeant - 2%		**$71,848**	**$102,805**
Sergeant - 2% PD		1	
Sergeant - 4%		**$71,848**	**$102,805**
Sergeant - 4% PD		1	
Sergeant - 9%		**$71,848**	**$102,805**
Sergeant - 9% PD		1	
Sergeant - 7%		**$71,848**	**$102,805**
Sergeant - 7% PD		2	
Detective - 4%		**$72,083**	**$102,976**
Detective - 4%		2	
Lieutenant		**$76,624**	**$111,482**

Lieutenant PD		5	
Captain		**$83,830**	**$126,297**
Captain		4	
Major		**$90,013**	**$147,971**
Major		2	
Chief of Police/Fire		**$119,030**	**$171,350**
Police Chief		1	

4500-4520	Sanitation System/Garbage Collection - Residential	13 Active	
Trainee - Water/Gas		**$37,331**	**$54,643**
Sanitation Associate I - Residen		4	
Service Worker II - Gas/Water		**$42,491**	**$62,361**
Sanitation Associate II - Resid		4	
Worker III - Water and Gas		**$45,262**	**$67,073**
Sanitation Associate III - Resid		4	
Supervisor IV		**$61,657**	**$90,866**
Residential Routing Supervisor		1	

4500-4530	Sanitation System/Landfill Operations	5 Active	
Clerk I		**$33,131**	**$49,505**
Landfill Scale Attendant		1	
Trainee - Water/Gas		**$37,331**	**$54,643**
Sanitation Associate I - Landfil		1	
Worker III - Water and Gas		**$45,262**	**$67,073**
Sanitation Associate III - Land		2	
Supervisor IV		**$61,657**	**$90,866**
Landfill Manager		1	

4500-4522	Sanitation System/Trash and Refuse	8 Active	1 Vacant
Trainee - Water/Gas		**$37,331**	**$54,643**
Sanitation Associate I - Trash	1 Vacant	3	
Service Worker II - Gas/Water		**$42,491**	**$62,361**
Sanitation Associate II - Trash		2	
Worker III - Water and Gas		**$45,262**	**$67,073**
Sanitation Associate III - Trash		2	
Supervisor IV		**$61,657**	**$90,866**
Trash and Ref Routing Supervisor		1	

4300-4330	Sewer System/Sewage Pump & Treat	17 Active	
Trainee - Water/Gas		**$37,331**	**$54,643**
WPC Operator Trainee		2	
Utility 1		**$40,401**	**$59,312**
WPC Operator I		3	
Water Plant Mechanic		**$44,324**	**$64,067**
Belt Press Operator/Maint Tech		1	
WPC Hauler/Driver/Maint		1	
Water Plant Operator II		**$43,408**	**$64,706**
WPC Operator II		3	
Worker III - Water and Gas		**$45,262**	**$67,073**
WPC Maintenance Technician		2	
WPC Mechanic		2	
Supervisor IV		**$61,657**	**$90,866**
WPC - Lead Operator		1	
Wtr/Swr Facilities Maint Sup		1	
Supervisor V		**$65,857**	**$97,262**
WPC Manager		1	

4300-4320	Sewer System/Sewer Collection	12 Active	
Service Worker II - Gas/Water		**$42,491**	**$62,361**
Sewer Service Worker II		2	
Worker III - Water and Gas		**$45,262**	**$67,073**
Sewer Service Worker III		7	
Supervisor III		**$57,713**	**$85,195**
Sewer Crew Leader		2	
Supervisor IV		**$61,657**	**$90,866**
Sewer Collections Manager		1	

4300-4340	Sewer System/Water Poll Control Lab	3 Active	
WPC Elect Tech/Chemist/Purchasir		**$45,582**	**$66,732**
WPC Chemist		1	
Supervisor II		**$53,598**	**$75,537**
Pretreatment Watershed Specialis		1	
Supervisor IV		**$61,657**	**$90,866**
Water Quality Program Manager		1	

4200-4202	Street & Drains/Street Cleaning	1 Active	

Worker III - Water and Gas		**$45,262**	**$67,073**
Street Associate III - Cleaning	1		

4200-4201	Street & Drains/Streets	19 Active	
Trainee - Water/Gas		**$37,331**	**$54,643**
Street Associate I	7		
Service Worker II - Gas/Water		**$42,491**	**$62,361**
Street Associate II	3		
Worker III - Water and Gas		**$45,262**	**$67,073**
Street Associate III	5		
Supervisor III		**$57,713**	**$85,195**
Street Crew Leader	3		
Supervisor IV		**$61,657**	**$90,866**
Street Maintenance Supervisor	1		

5010	Sweetland Ampitheater	72 Active	
Event Staff - PT		**$672**	**$804**
Event Staff - Part Time	37		Part-time
Sweetland-Concert		**$1,691**	**$2,563**
Concert Associate 1	29		Part-time
Concert Associate 2	3		Part-time
Concert Associate 3	1		Part-time
Supervisor II		**$53,598**	**$75,537**
Operations Manager Sweetland	1		
Dpt Head 3		**$150,754**	**$203,670**
Director - Sweetland	1		

4800-4801	Telecommunications & Info Tech/Data Processing	7 Active	
MIS System Admin II		**$65,857**	**$74,066**
Technical Support Specialist 2 -	1		
Specialist I		**$52,447**	**$87,412**
Design/GIS Specialist	1		
MIS System Admin SR/Web Develo		**$77,967**	**$90,184**
IT Service Desk Supervisor	1		
Superintendent - 1		**$64,472**	**$107,197**
Systm Admin - Network	1		
Systm Admin - Server & Cloud	1		
Dpt Head 2		**$95,386**	**$184,610**
Assistant IT Director	1		

Dpt Head 4			**$150,754**	**$224,031**
Director of Information/Tech		1		

4800-4805	Telecommunications & Info Tech/IT Services	3 Active	
MIS System Administrator		**$55,986**	**$61,572**
Technical Support Specialist 1		2	
MIS System Admin II		**$65,857**	**$74,066**
Technical Support Specialist 2 -		1	

4800-4804	Telecommunications & Info Tech/LGTV	4 Active	-1 Attrition
Marketing/Communications Spclst		**$43,386**	**$61,018**
Marketing/Communications Spclst		1	
Development Specialist/LGTV Mgr		**$53,598**	**$90,866**
LGTV Station Manager	-1 Attrition	1	
Executive Account Manager		**$82,786**	**$104,852**
Grant Manager		1	
Dpt Head 1		**$95,386**	**$163,077**
Dir. of Marketing/Communications		1	

4800-4802	Telecommunications & Info Tech/Telecommunications	9 Active	
Telecom Spcl I		**$44,260**	**$66,113**
Telecom Specialist I		1	
Telecom Spcl II		**$59,994**	**$74,982**
Telecom Specialist II		1	
Telecom Fiber Tech II		**$61,913**	**$90,184**
Telecom Fiber Technician II		2	
Telecom Tech SR		**$81,890**	**$94,767**
Telecommunications Technician SR		2	
Telecom Fiber Optic Tech III		**$71,017**	**$101,611**
Telecom Fiber Tech III		1	
Executive Account Manager		**$82,786**	**$104,852**
Executive Account Manager		1	
Superintendent - 3		**$72,957**	**$120,671**
Telecommunications Manager		1	

3300	Traffic Control	2 Active	
Worker III - Water and Gas		**$45,262**	**$67,073**
Street Associate III - traffic		1	

Supervisor III		**$57,713**	**$85,195**
Street Crew Leader	1		

4400-4440	Water System/Water Distribution	19 Active	
Trainee - Water/Gas		**$37,331**	**$54,643**
Water Service Worker Trainee	2		
Utility 1		**$40,401**	**$59,312**
Water Service Worker I	3		
Worker III - Water and Gas		**$45,262**	**$67,073**
Inventory Manager- USC	1		
Water Service Worker III	7		
Supervisor III		**$57,713**	**$85,195**
Water Crew Leader	3		
Supervisor IV		**$61,657**	**$90,866**
Water Construction Supervisor	1		
Water Maintenance Supervisor	1		
Superintendent - 2		**$64,472**	**$110,331**
Ast Water/Sewer Operations Manag	1		

4400-4430	Water System/Water Pump & Purif	13 Active	
Utility 1		**$40,401**	**$59,312**
Water Plant Operator I	2		
Water Plant Operator II		**$43,408**	**$64,706**
Water Plant Operator II	4		
Worker III - Water and Gas		**$45,262**	**$67,073**
Water Plant Mechanic	2		
Water Plant Operator III	3		
Supervisor IV		**$61,657**	**$90,866**
Lead Operator	1		
Superintendent - 4		**$112,079**	**$159,388**
Water Sewer Operations Manager	1		

Full-time	**445**	
Part-time	**78**	**(1 Police Officer)**
Vacant	**12**	
Attrition	**(2)**	

Budget 2027 Governmental Funds

Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
Fund **101 - General Fund**								
REVENUE								
Taxes								
101-31-1340	Intangible Taxes	57,397.06	87,678.95	108,026.33	80,000.00	76,167.47	95,000.00	95,000.00
101-31-1341	Real Estate Transfer/Recording	43,294.96	53,515.69	54,917.72	45,000.00	74,458.55	80,000.00	80,000.00
101-31-3100	Local Option Sales Tax	8,003,206.31	8,306,773.58	8,474,325.22	8,800,000.00	7,840,004.63	9,400,000.00	9,500,000.00
101-31-3300	Ad Valorem Title Tax	966,765.10	1,023,517.26	1,060,279.44	1,100,000.00	1,034,425.85	1,100,000.00	1,100,000.00
101-31-4101	Tourism Product Development	.00	.00	(3,000.00)	.00	.00	.00	.00
101-31-4201	Beer Tax	496,661.99	508,578.69	493,032.37	500,000.00	454,606.82	450,697.00	500,000.00
101-31-4202	Liquor Tax	114,629.87	106,922.91	95,775.30	125,000.00	102,869.08	110,000.00	125,000.00
101-31-4203	Wine Tax	114,602.55	99,431.87	90,927.86	100,000.00	81,423.21	89,400.00	100,000.00
101-31-6100	License/Penalty	8,603.50	3,677.55	(248.42)	.00	(132.00)	(132.00)	.00
101-31-6101	Administrative Fee	64,048.00	71,557.45	27,664.03	30,000.00	7,425.00	6,900.00	1,500.00
101-31-6102	Flat Tax	131,100.00	419,210.07	73,481.51	95,000.00	60,210.00	56,000.00	58,000.00
101-31-6103	Employment Tax	263,195.93	264,938.00	276,024.00	300,000.00	286,783.64	285,000.00	285,000.00
101-31-6104	Regulatory Fees	480,708.32	203,783.77	651,226.52	645,000.00	613,490.24	610,000.00	610,000.00
101-31-6200	Insurance Premium Tax	2,585,375.21	2,737,167.63	2,944,857.61	3,100,000.00	3,359,167.05	3,359,167.00	3,400,000.00
101-31-8001	Franchise Taxes - GA Power Co	490,985.57	371,325.72	440,759.90	475,000.00	416,805.45	416,805.00	475,000.00
101-31-8002	Franchise Taxes - AT & T	33,237.45	23,658.08	17,013.10	15,000.00	14,782.29	15,400.00	15,500.00
101-31-8003	Franchise Taxes - Diverse Power	388,808.44	396,553.11	421,300.95	450,000.00	450,280.03	450,280.00	470,000.00
101-31-8004	Franchise Taxes - Cable TV	345,621.07	298,728.61	262,560.57	300,000.00	232,446.39	230,000.00	200,000.00
101-31-8006	Franchise Taxes - Cell Phone Com	1,656.66	1,881.24	2,079.51	2,500.00	1,419.85	1,600.00	1,600.00
	Taxes Totals	$14,589,897.99	$14,978,900.18	$15,491,003.52	$16,162,500.00	$15,106,633.55	$16,756,117.00	$17,016,600.00
Licenses & Permits								
101-32-3100	Building Permits	569,192.95	509,014.54	1,173,177.33	1,200,000.00	3,879,445.96	4,000,000.00	3,200,000.00
101-32-3101	Land Disturbing Activity Fees	19,753.00	29,962.22	30,083.00	35,000.00	24,178.00	25,000.00	25,000.00
101-32-3102	Building Permit Admin Fees	36,715.11	43,174.52	24,337.98	25,000.00	14,159.00	13,400.00	.00
	Licenses & Permits Totals	$625,661.06	$582,151.28	$1,227,598.31	$1,260,000.00	$3,917,782.96	$4,038,400.00	$3,225,000.00
Intergovernmental Revenue								
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)	381,599.15	930,032.57	943,710.66	500,000.00	1,074,257.77	1,074,257.00	515,000.00
101-33-4163	ARPA Grnt-Improv Neighborhd Outcomes in Disproportionately Comm	.00	585,058.06	34,258.00	.00	.00	.00	.00
	Intergovernmental Revenue Totals	$1,081,599.15	$2,215,090.63	$1,677,968.66	$1,200,000.00	$1,774,257.77	$1,774,257.00	$1,215,000.00
Charges For Services								
101-34-2003	Police Services -Troup BOE	289,114.08	429,000.00	674,209.35	720,000.00	746,989.84	807,090.00	962,150.00
101-34-2005	Police Srv.\Regional Drug Unit	10,893.41	.00	.00	.00	11,020.80	2,255.00	2,255.00
101-34-2006	Fire Inspection/Training revenue	37,845.46	12,746.95	13,649.88	15,000.00	34,891.56	.00	.00
101-34-6013	Bad Debts-Written Off	9,535.96	(18,174.37)	(25,105.05)	(10,000.00)	(21,399.08)	(18,000.00)	(10,000.00)
101-34-6101	Animal Shelter Fees	28,418.25	19,139.00	8,268.75	15,000.00	6,979.87	6,500.00	10,000.00
101-34-6102	Animal Shelter Contributions	202,626.11	261,204.08	545,903.64	550,000.00	457,797.05	500,000.00	450,000.00

Budget 2027 Governmental Funds

Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
Fund **101 - General Fund**								
REVENUE								
Charges For Services								
101-34-9101	Interment Fees	475.00	1,825.00	1,300.00	1,200.00	600.00	1,000.00	1,200.00
	Charges For Services Totals	$578,908.27	$705,740.66	$1,218,226.57	$1,291,200.00	$1,236,880.04	$1,298,845.00	$1,415,605.00
Fines & Forfeits								
101-35-1170	Court Fees	135.00	.00	.00	.00	.00	.00	.00
101-35-1171	Fines	887,000.30	972,485.81	1,330,590.56	1,200,000.00	1,227,262.57	1,400,000.00	1,400,000.00
101-35-1172	Narcotics Condemnations	14,097.00	6,265.00	89,989.36	25,000.00	9,441.25	12,500.00	10,000.00
101-35-1175	Defensive Driving Fees	.00	.00	.00	.00	50.00	50.00	50.00
101-35-1178	Restitution-Court Ordered Fees	1,649.67	1,178.98	1,497.86	1,000.00	3,032.54	3,500.00	1,500.00
101-35-1181	Municipal Court - Misc Revenue	550.00	305.00	550.00	350.00	350.00	300.00	350.00
101-35-1182	Fines - FIFA	.00	.00	(2,381.01)	.00	.00	.00	.00
	Fines & Forfeits Totals	$903,431.97	$980,234.79	$1,420,246.77	$1,226,350.00	$1,240,136.36	$1,416,350.00	$1,411,900.00
Investment Income								
101-36-1002	Interest on Invested Funds	95,903.60	352,161.72	315,511.09	250,000.00	290,006.95	340,000.00	350,000.00
101-36-1012	GMA Leasepool - Interest Revenue	159,459.57	149,025.81	104,590.43	.00	.00	.00	.00
	Investment Income Totals	$255,363.17	$501,187.53	$420,101.52	$250,000.00	$290,006.95	$340,000.00	$350,000.00
Contributions and Donations								
101-37-1006	Downtown Police Precinct - DDA	19,999.92	14,999.94	34,352.60	70,000.00	44,052.58	48,000.00	24,000.00
101-37-1018	Development Authority Contrib	87,409.97	.00	.00	.00	.00	.00	.00
101-37-1031	Community Policing Donations	2,800.00	24,179.00	10,051.00	20,000.00	20,291.00	20,291.00	20,000.00
101-37-1033	Mayors Christmas Ball	.00	51,604.84	49,970.43	40,000.00	33,755.89	31,755.00	30,000.00
101-37-1042	Animal Shelter Contributions	46,141.94	63,882.52	73,918.89	57,000.00	53,751.69	53,501.00	.00
101-37-1047	Donations - Friends of the Thread	.00	15,129.00	.00	.00	.00	.00	.00
101-37-1050	Police Benevolence proceeds	11,410.00	9,810.00	9,235.00	10,000.00	9,400.00	10,000.00	10,000.00
101-37-1052	Visit LaGrange Contributions	337,075.84	348,461.75	248,132.64	250,000.00	232,619.74	280,000.00	280,000.00
101-37-1057	Callaway Fdn Student Loan Reimb.	63,447.04	44,000.34	55,455.98	55,000.00	.00	.00	.00
101-37-1058	Community Fire Donations	.00	17,000.00	3,000.00	.00	26,771.70	25,000.00	25,000.00
	Contributions and Donations Totals	$568,284.71	$589,067.39	$484,116.54	$502,000.00	$420,642.60	$468,547.00	$389,000.00
Miscellaneous Revenue								
101-37-1053	Thread Contributions	109,458.24	80,354.65	112,143.57	115,000.00	126,469.97	135,000.00	135,000.00
101-38-9002	Other Financing Sources	.00	54,782.33	884,916.00	397,040.00	492,412.07	492,412.00	.00
101-38-9005	Barnard Trust Income	35,251.20	37,013.76	38,972.16	38,000.00	30,355.20	40,000.00	42,000.00
101-38-9008	Other Miscellaneous Revenue	141,759.36	115,892.23	368,840.83	150,000.00	289,913.44	250,000.00	250,000.00
101-38-9050	School Zone Camera Revenue	.00	.00	201,620.25	240,000.00	140,729.50	160,000.00	200,000.00
	Miscellaneous Revenue Totals	$286,468.80	$288,042.97	$1,606,492.81	$940,040.00	$1,079,880.18	$1,077,412.00	$627,000.00
Other Financing Sources								
101-39-1204	Transfers in from ARPA Fund	3,878,550.22	1,500,001.00	49,534.67	.00	.00	.00	.00
101-39-1207	Transfers in from Sanitation Fd	215,000.00	215,000.00	.00	.00	.00	.00	.00

Budget 2027 Governmental Funds

Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
Fund **101 - General Fund**								
REVENUE								
Other Financing Sources								
101-39-1215	Tranfer in from Water/Sewer Fund	3,800,000.00	3,800,000.00	3,109,083.00	3,600,000.00	3,600,000.00	3,600,000.00	4,600,000.00
101-39-1216	Transfer in from Electric Fund	8,000,000.00	8,300,000.00	9,025,170.00	11,841,667.00	11,841,667.00	11,841,667.00	10,060,000.00
101-39-1217	Transfer in from Gas Fund	3,000,000.00	2,800,000.00	3,180,188.00	3,183,278.00	3,183,278.00	3,183,278.00	4,000,000.00
101-39-1218	Transfer in from Telecom Fund	650,000.00	650,000.00	715,917.00	586,075.00	586,075.00	586,075.00	550,000.00
101-39-1220	Transfers in Hotel/Motel	5,047,280.89	557,695.98	668,200.57	1,160,000.00	1,151,771.06	1,200,000.00	705,000.00
101-39-2101	Sale of Surplus Equipment	1,828.75	97.85	.00	.00	29,286.61	27,000.00	.00
101-39-2201	Sale of Cemetery Lots	107,895.00	90,646.00	85,700.00	80,000.00	54,040.00	56,000.00	40,000.00
101-39-2202	Sale of Mausoleum Crypts	650.00	625.00	.00	.00	.00	.00	.00
	Other Financing Sources Totals	$24,701,204.86	$17,914,065.83	$16,833,793.24	$20,451,020.00	$20,446,117.67	$20,494,020.00	$19,955,000.00
	REVENUE TOTALS	$43,590,819.98	$38,754,481.26	$40,379,547.94	$43,283,110.00	$45,512,338.08	$47,663,948.00	$45,605,105.00
EXPENSE								
Department **1320 - Administrative**								
Personnel Services & Employee Benefits								
101-1320-51-1100	Regular Salaries and Wages	1,353,199.15	1,446,113.67	1,062,186.36	1,085,350.00	1,092,171.31	1,057,665.00	1,136,018.00
101-1320-51-1300	Overtime Wages	12,528.25	7,913.07	5,439.36	5,335.00	5,947.64	5,860.00	5,500.00
101-1320-51-1900	Accrued Payroll Expense	4,949.79	2,344.90	16,458.54	.00	.00	.00	.00
101-1320-51-2100	Group Insurance	169,000.18	169,000.08	169,000.20	148,080.00	135,740.00	148,080.00	140,270.00
101-1320-51-2200	FICA - City Share	92,207.51	98,691.24	72,758.54	83,437.00	73,528.73	81,360.00	87,326.00
101-1320-51-2400	Retirement & 401A	162,991.55	157,047.84	122,017.42	105,190.00	97,708.99	108,140.00	106,000.00
101-1320-51-2700	Workers Comp Claims/Contrib	600.00	600.00	4,410.00	502.00	460.13	502.00	504.00
101-1320-51-2902	Travel and Training	34,009.08	69,688.21	66,364.45	50,000.00	48,561.10	50,000.00	35,000.00
	Personnel Services & Employee Benefits Totals	$1,829,485.51	$1,951,399.01	$1,518,634.87	$1,477,894.00	$1,454,117.90	$1,451,607.00	$1,510,618.00
Purchased/Contracted Services								
101-1320-52-1202	Professional Services - Legal	.00	2,250.00	2,000.00	5,000.00	2,155.08	2,500.00	2,500.00
101-1320-52-1205	Codification of Ordinance	18,032.14	6,774.00	21,424.82	.00	1,364.01	1,500.00	1,500.00
101-1320-52-2526	IT Services	.00	.00	84,347.92	130,778.00	119,878.00	130,778.00	107,104.00
101-1320-52-3101	Gen Liability Claims/Contrib	3,000.00	3,000.00	6,567.00	741.00	679.25	741.00	768.00
101-1320-52-3852	Marketing & Sales Expense	444.37	199.89	980.00	.00	86.40	.00	.00
101-1320-52-3999	Other Contractual Services	217,457.31	124,144.61	76,584.49	60,000.00	63,958.85	65,000.00	52,043.00
	Purchased/Contracted Services Totals	$238,933.82	$136,368.50	$191,904.23	$196,519.00	$188,121.59	$200,519.00	$163,915.00
Supplies								
101-1320-53-1101	General Office Supplies	10,176.07	15,768.33	5,570.53	5,500.00	3,704.66	4,000.00	5,000.00
101-1320-53-1103	Materials	10,629.17	5,040.49	5,055.68	6,000.00	2,588.05	3,000.00	3,000.00
101-1320-53-1401	Dues, Publications, Subscript	22,828.88	20,401.81	22,654.14	25,000.00	33,163.02	35,000.00	30,000.00
	Supplies Totals	$43,634.12	$41,210.63	$33,280.35	$36,500.00	$39,455.73	$42,000.00	$38,000.00

Budget 2027 Governmental Funds

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
Fund **101 - General Fund**								
EXPENSE								
Department **1320 - Administrative**								
Other Costs								
101-1320-57-1002	Troup County Archives	136,497.00	135,512.00	141,198.00	155,000.00	155,000.01	155,000.00	155,000.00
101-1320-57-2014	Chattahoochee-Flint RDC	30,923.00	30,923.00	31,173.00	32,000.00	31,173.00	31,173.00	32,000.00
101-1320-57-2029	Troup Cty Ctr - Strategic Plan	30,000.00	30,000.00	.00	.00	.00	.00	.00
	Other Costs Totals	$197,420.00	$196,435.00	$172,371.00	$187,000.00	$186,173.01	$186,173.00	$187,000.00
Cost Center **9328 - Mayor - Miscellanous**								
Purchased/Contracted Services								
101-1320-9328-52-3999	Other Contractual Services	619.90	47,765.15	36,175.11	40,000.00	37,640.21	37,640.00	30,000.00
	Purchased/Contracted Services Totals	$619.90	$47,765.15	$36,175.11	$40,000.00	$37,640.21	$37,640.00	$30,000.00
Cost Center **9328 - Mayor - Miscellanous** Totals		$619.90	$47,765.15	$36,175.11	$40,000.00	$37,640.21	$37,640.00	$30,000.00
Department **1320 - Administrative** Totals		$2,310,093.35	$2,373,178.29	$1,952,365.56	$1,937,913.00	$1,905,508.44	$1,917,939.00	$1,929,533.00
Department **1511 - Finance**								
Personnel Services & Employee Benefits								
101-1511-51-1100	Regular Salaries and Wages	325,398.85	311,301.18	326,499.57	333,910.00	336,543.04	340,000.00	564,264.00
101-1511-51-1300	Overtime Wages	2,741.69	2,737.89	109.81	500.00	61.39	250.00	500.00
101-1511-51-2100	Group Insurance	65,000.04	65,000.04	65,000.04	77,742.00	71,263.50	77,742.00	80,000.00
101-1511-51-2200	FICA - City Share	23,347.30	22,396.05	23,121.73	25,582.00	24,058.50	26,030.00	43,204.00
101-1511-51-2400	Retirement & 401A	36,644.80	34,070.50	34,635.59	36,001.00	32,140.53	36,001.00	52,000.00
101-1511-51-2700	Workers Comp Claims/Contrib	800.04	800.04	1,470.00	167.00	153.12	167.00	168.00
101-1511-51-2902	Travel and Training	3,218.55	25,455.97	32,167.87	11,000.00	11,509.12	11,194.00	18,000.00
	Personnel Services & Employee Benefits Totals	$457,151.27	$461,761.67	$483,004.61	$484,902.00	$475,729.20	$491,384.00	$758,136.00
Purchased/Contracted Services								
101-1511-52-1201	Prof Servs - Audit & Accounting	57,288.00	129,615.00	222,334.50	240,000.00	227,922.50	234,575.00	240,000.00
101-1511-52-2201	Vehicle Repair & Maintenance	20.24	.00	.00	.00	.00	.00	.00
101-1511-52-2526	IT Services	.00	.00	49,200.08	61,030.00	55,946.00	61,030.00	40,164.00
101-1511-52-3101	Gen Liability Claims/Contrib	800.04	800.04	2,189.04	247.00	226.38	247.00	256.00
101-1511-52-3902	Election Expenses	32,157.42	15,216.95	.00	.00	.00	.00	.00
101-1511-52-3999	Other Contractual Services	8,250.00	4,337.97	499.99	500.00	55,410.55	56,000.00	2,590.00
	Purchased/Contracted Services Totals	$98,515.70	$149,969.96	$274,223.61	$301,777.00	$339,505.43	$351,852.00	$283,010.00
Supplies								
101-1511-53-1101	General Office Supplies	9,300.19	7,978.02	5,750.26	6,200.00	5,000.85	15,000.00	6,200.00
101-1511-53-1102	Postage and Express	4,556.00	26,866.36	12,000.00	12,000.00	10,610.00	12,010.00	12,000.00
101-1511-53-1103	Materials	5,885.62	7,698.54	2,635.57	4,000.00	956.97	1,200.00	2,500.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
Fund **101 - General Fund**								
EXPENSE								
Department **1511 - Finance**								
Supplies								
101-1511-53-1401	Dues, Publications, Subscript	325.00	859.93	569.90	.00	219.93	240.00	500.00
	Supplies Totals	$20,066.81	$43,402.85	$20,955.73	$22,200.00	$16,787.75	$28,450.00	$21,200.00
	Department **1511 - Finance** Totals	$575,733.78	$655,134.48	$778,183.95	$808,879.00	$832,022.38	$871,686.00	$1,062,346.00
Department **1525 - Garage**								
Personnel Services & Employee Benefits								
101-1525-51-1100	Regular Salaries and Wages	467,160.69	509,720.89	529,134.03	531,870.00	523,736.43	547,395.00	600,095.00
101-1525-51-1101	Call Pay	4,460.32	4,493.56	5,669.93	6,050.00	4,391.76	4,605.00	5,000.00
101-1525-51-1300	Overtime Wages	10,446.92	10,225.93	10,987.27	11,595.00	8,949.49	10,050.00	12,800.00
101-1525-51-2100	Group Insurance	143,000.04	143,000.04	143,000.04	120,315.00	110,288.75	120,315.00	139,770.00
101-1525-51-2200	FICA - City Share	34,455.90	37,511.21	39,128.17	42,038.00	38,315.55	43,045.00	45,980.00
101-1525-51-2400	Retirement & 401A	60,131.43	57,281.83	54,817.39	60,418.00	53,243.87	60,418.00	61,000.00
101-1525-51-2700	Workers Comp Claims/Contrib	13,599.96	13,599.96	6,468.96	7,256.00	6,651.37	7,256.00	7,285.00
101-1525-51-2901	Uniforms	2,987.10	3,874.13	3,101.40	3,500.00	2,949.91	3,500.00	3,500.00
101-1525-51-2902	Travel and Training	2,842.70	1,224.00	1,962.00	3,000.00	1,230.43	2,200.00	3,000.00
	Personnel Services & Employee Benefits Totals	$739,085.06	$780,931.55	$794,269.19	$786,042.00	$749,757.56	$798,784.00	$878,430.00
Purchased/Contracted Services								
101-1525-52-2201	Vehicle Repair & Maintenance	7,746.76	14,720.85	15,559.78	12,000.00	10,184.78	7,500.00	10,000.00
101-1525-52-2202	Building Repair & Maintenance	21,141.41	27,403.01	7,592.41	10,000.00	8,118.08	10,000.00	35,000.00
101-1525-52-2205	Other Repair & Maintenance	8,728.00	10,850.39	8,824.54	14,000.00	6,418.70	14,000.00	14,000.00
101-1525-52-2526	IT Services	.00	.00	28,115.98	34,874.00	31,966.00	34,874.00	26,776.00
101-1525-52-3101	Gen Liability Claims/Contrib	600.00	600.00	9,630.96	10,726.00	9,832.13	10,726.00	11,106.00
101-1525-52-3107	Auto Liability Claims	4,700.04	4,700.04	.00	.00	.00	.00	.00
101-1525-52-3999	Other Contractual Services	31,979.10	30,121.20	34,389.11	20,000.00	22,637.82	22,000.00	20,708.00
	Purchased/Contracted Services Totals	$74,895.31	$88,395.49	$104,112.78	$101,600.00	$89,157.51	$99,100.00	$117,590.00
Supplies								
101-1525-53-1101	General Office Supplies	2,084.83	2,299.75	3,673.13	3,000.00	1,947.18	2,100.00	3,000.00
101-1525-53-1103	Materials	2,184.46	3,773.23	4,521.51	3,000.00	4,780.59	5,000.00	5,000.00
101-1525-53-1200	Utilities/Energy	40,141.21	40,677.93	42,835.22	43,000.00	36,698.01	38,000.00	40,000.00
101-1525-53-1270	Energy - Gasoline	7,264.59	6,417.47	6,391.37	6,500.00	6,243.87	6,200.00	6,500.00
101-1525-53-1601	Small Tools and Equipment	16,558.81	16,188.91	17,139.41	10,000.00	5,950.35	10,000.00	10,000.00
101-1525-53-1702	Departmental Charges/Parts	(303,682.12)	(305,728.30)	(472,173.28)	(440,880.00)	(447,041.76)	(439,898.00)	(441,555.00)
101-1525-53-1703	Departmental Charges/Gas	(93,763.20)	(92,026.89)	(93,370.57)	(110,000.00)	(84,824.65)	(107,989.00)	(110,000.00)
101-1525-53-1704	Departmental Charges/Labor	(446,643.75)	(455,148.75)	(544,104.37)	(549,999.00)	(463,620.50)	(540,999.00)	(550,999.00)
	Supplies Totals	($775,855.17)	($783,546.65)	($1,035,087.58)	($1,035,379.00)	($939,866.91)	($1,027,586.00)	($1,038,054.00)



Budget 2027 Governmental Funds

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
Fund **101 - General Fund**								
EXPENSE								
Department **1525 - Garage**								
Capital Outlays								
101-1525-54-2100	Machinery and Equipment	16,060.00	16,030.67	.00	.00	.00	.00	20,000.00
101-1525-54-2200	Motor Vehicles	.00	.00	62,523.32	.00	.00	.00	.00
	Capital Outlays Totals	$16,060.00	$16,030.67	$62,523.32	$0.00	$0.00	$0.00	$20,000.00
	Department **1525 - Garage** Totals	$54,185.20	$101,811.06	($74,182.29)	($147,737.00)	($100,951.84)	($129,702.00)	($22,034.00)
Department **1540 - Human Resources**								
Personnel Services & Employee Benefits								
101-1540-51-1100	Regular Salaries and Wages	.00	.00	203,563.18	208,575.00	179,078.52	189,500.00	213,000.00
101-1540-51-1300	Overtime Wages	.00	.00	4,952.40	3,740.00	2,121.15	2,600.00	3,500.00
101-1540-51-1900	Accrued Payroll Expense	.00	1,104.38	1,317.96	.00	.00	.00	.00
101-1540-51-2100	Group Insurance	.00	.00	39,000.00	29,152.00	26,722.63	29,152.00	10,962.00
101-1540-51-2200	FICA - City Share	.00	.00	16,235.19	16,242.00	16,728.41	16,500.00	16,562.00
101-1540-51-2400	Retirement & 401A	.00	.00	21,161.50	22,918.00	20,362.67	22,918.00	26,000.00
101-1540-51-2700	Workers Comp Claims/Contrib	.00	.00	882.00	100.00	91.63	100.00	134.00
101-1540-51-2902	Travel and Training	.00	.00	10,634.41	12,000.00	10,083.19	8,000.00	5,000.00
	Personnel Services & Employee Benefits Totals	$0.00	$1,104.38	$297,746.64	$292,727.00	$255,188.20	$268,770.00	$275,158.00
Purchased/Contracted Services								
101-1540-52-1202	Professional Services - Legal	.00	.00	11,788.98	10,000.00	1,426.20	.00	5,000.00
101-1540-52-2526	IT Services	.00	.00	21,084.11	87,185.00	79,915.00	87,185.00	73,634.00
101-1540-52-3101	Gen Liability Claims/Contrib	.00	.00	1,313.04	148.00	135.63	148.00	205.00
101-1540-52-3999	Other Contractual Services	.00	.00	10,201.14	10,000.00	11,979.46	11,000.00	11,865.00
	Purchased/Contracted Services Totals	$0.00	$0.00	$44,387.27	$107,333.00	$93,456.29	$98,333.00	$90,704.00
Supplies								
101-1540-53-1101	General Office Supplies	.00	680.33	1,073.55	2,000.00	284.90	300.00	1,000.00
101-1540-53-1103	Materials	.00	.00	.00	3,000.00	.00	.00	1,500.00
101-1540-53-1401	Dues, Publications, Subscript	.00	.00	195.00	300.00	494.00	600.00	1,200.00
	Supplies Totals	$0.00	$680.33	$1,268.55	$5,300.00	$778.90	$900.00	$3,700.00
	Department **1540 - Human Resources** Totals	$0.00	$1,784.71	$343,402.46	$405,360.00	$349,423.39	$368,003.00	$369,562.00
Department **1555 - Risk Management**								
Purchased/Contracted Services								
101-1555-52-3102	Insurance - Fire & Extended Cov	12,999.96	12,999.96	.00	.00	.00	.00	.00
101-1555-52-3104	Insurance - Bond/Burglary/Theft	4,899.96	4,899.96	.00	.00	.00	.00	.00
101-1555-52-3105	Insurance - Boiler & Machinery	999.96	999.96	.00	.00	.00	.00	.00
101-1555-52-3106	Insurance - Public Official Liab	19,100.04	19,100.04	.00	.00	.00	.00	.00
	Purchased/Contracted Services Totals	$37,999.92	$37,999.92	$0.00	$0.00	$0.00	$0.00	$0.00
	Department **1555 - Risk Management** Totals	$37,999.92	$37,999.92	$0.00	$0.00	$0.00	$0.00	$0.00

Budget 2027 Governmental Funds

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
Fund **101 - General Fund**								
EXPENSE								
Department **1565 - City Hall**								
Personnel Services & Employee Benefits								
101-1565-51-1100	Regular Salaries and Wages	34,764.08	36,169.06	37,122.20	35,275.00	34,162.37	35,675.00	37,319.00
101-1565-51-1300	Overtime Wages	.00	.00	314.07	.00	2,446.32	2,620.00	2,620.00
101-1565-51-2100	Group Insurance	12,999.96	12,999.96	12,999.96	10,260.00	9,405.00	10,260.00	10,469.00
101-1565-51-2200	FICA - City Share	2,531.63	2,733.61	2,793.86	2,700.00	2,528.35	2,930.00	3,055.00
101-1565-51-2400	Retirement & 401A	4,298.55	3,918.41	3,898.72	4,301.00	3,727.73	4,301.00	4,300.00
101-1565-51-2700	Workers Comp Claims/Contrib	500.04	500.04	588.00	33.00	30.25	33.00	34.00
	Personnel Services & Employee Benefits Totals	$55,094.26	$56,321.08	$57,716.81	$52,569.00	$52,300.02	$55,819.00	$57,797.00
Purchased/Contracted Services								
101-1565-52-2202	Building Repair & Maintenance	40,213.10	396,321.33	35,290.50	25,000.00	19,574.49	22,000.00	25,000.00
101-1565-52-3101	Gen Liability Claims/Contrib	699.96	699.96	876.00	49.00	44.88	49.00	51.00
101-1565-52-3999	Other Contractual Services	78,648.11	74,103.12	31,667.43	30,000.00	22,327.86	28,500.00	30,000.00
	Purchased/Contracted Services Totals	$119,561.17	$471,124.41	$67,833.93	$55,049.00	$41,947.23	$50,549.00	$55,051.00
Supplies								
101-1565-53-1101	General Office Supplies	1,586.38	3,965.13	16,972.52	8,000.00	20,395.43	20,000.00	8,000.00
101-1565-53-1103	Materials	5,976.89	3,509.20	2,832.58	3,000.00	1,015.81	1,200.00	3,000.00
101-1565-53-1200	Utilities/Energy	45,371.56	42,098.73	43,307.94	45,000.00	42,466.91	46,400.00	45,000.00
	Supplies Totals	$52,934.83	$49,573.06	$63,113.04	$56,000.00	$63,878.15	$67,600.00	$56,000.00
Capital Outlays								
101-1565-54-2100	Machinery and Equipment	.00	.00	5,995.00	.00	.00	.00	.00
	Capital Outlays Totals	$0.00	$0.00	$5,995.00	$0.00	$0.00	$0.00	$0.00
Debt Service								
101-1565-58-1204	GMA Leasepool - interest expense	203,850.00	195,048.00	200,232.00	.00	.00	.00	.00
	Debt Service Totals	$203,850.00	$195,048.00	$200,232.00	$0.00	$0.00	$0.00	$0.00
	Department **1565 - City Hall** Totals	$431,440.26	$772,066.55	$394,890.78	$163,618.00	$158,125.40	$173,968.00	$168,848.00
Department **2650 - Municipal Court**								
Cost Center **2651 - Court Administration**								
Personnel Services & Employee Benefits								
101-2650-2651-51-1100	Regular Salaries and Wages	257,648.29	255,859.54	275,991.56	279,940.00	267,500.70	283,793.00	363,234.00
101-2650-2651-51-1300	Overtime Wages	7,861.56	18,793.48	14,976.46	6,500.00	16,382.71	18,080.00	7,000.00
101-2650-2651-51-2100	Group Insurance	51,999.96	65,000.04	65,000.04	67,129.00	61,534.88	67,129.00	68,171.00
101-2650-2651-51-2200	FICA - City Share	17,850.89	18,826.86	19,787.80	21,913.00	19,308.39	16,221.00	27,787.00
101-2650-2651-51-2400	Retirement & 401A	30,336.92	28,454.62	28,018.63	29,877.00	26,741.79	29,877.00	34,000.00
101-2650-2651-51-2700	Workers Comp Claims/Contrib	399.96	399.96	2,940.00	167.00	153.12	167.00	201.00
101-2650-2651-51-2902	Travel and Training	3,643.78	5,323.76	1,144.60	4,000.00	2,587.42	3,000.00	4,000.00
	Personnel Services & Employee Benefits Totals	$369,741.36	$392,658.26	$407,859.09	$409,526.00	$394,209.01	$418,267.00	$504,393.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
Fund **101 - General Fund**								
EXPENSE								
Department **2650 - Municipal Court**								
Cost Center **2651 - Court Administration**								
Purchased/Contracted Services								
101-2650-2651-52-1202	Professional Services - Legal	.00	1,000.00	2,150.00	.00	.00	.00	.00
101-2650-2651-52-2202	Building Repair & Maintenance	.00	.00	5,697.30	9,000.00	557.50	1,500.00	15,000.00
101-2650-2651-52-2526	IT Services	.00	.00	49,200.08	89,030.00	81,609.00	89,030.00	89,164.00
101-2650-2651-52-3101	Gen Liability Claims/Contrib	999.96	999.96	4,377.96	247.00	226.38	247.00	307.00
101-2650-2651-52-3999	Other Contractual Services	144,389.99	50,185.75	34,025.90	30,000.00	25,042.30	24,000.00	30,554.00
	Purchased/Contracted Services Totals	$145,389.95	$52,185.71	$95,451.24	$128,277.00	$107,435.18	$114,777.00	$135,025.00
Supplies								
101-2650-2651-53-1101	General Office Supplies	8,969.93	6,382.40	6,186.49	5,000.00	5,792.92	6,000.00	10,000.00
101-2650-2651-53-1103	Materials	755.65	66.71	434.08	.00	98.24	98.00	100.00
101-2650-2651-53-1200	Utilities/Energy	8,670.60	9,210.36	13,373.31	14,500.00	13,694.95	14,600.00	15,000.00
101-2650-2651-53-1401	Dues, Publications, Subscript	518.00	49.00	.00	.00	.00	.00	.00
	Supplies Totals	$18,914.18	$15,708.47	$19,993.88	$19,500.00	$19,586.11	$20,698.00	$25,100.00
Capital Outlays								
101-2650-2651-54-2100	Machinery and Equipment	.00	6,999.00	.00	.00	.00	.00	.00
	Capital Outlays Totals	$0.00	$6,999.00	$0.00	$0.00	$0.00	$0.00	$0.00
Cost Center **2651 - Court Administration** Totals		$534,045.49	$467,551.44	$523,304.21	$557,303.00	$521,230.30	$553,742.00	$664,518.00
Cost Center **2652 - Probation Services**								
Personnel Services & Employee Benefits								
101-2650-2652-51-2902	Travel and Training	116.28	.00	.00	.00	.00	.00	.00
	Personnel Services & Employee Benefits Totals	$116.28	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Purchased/Contracted Services								
101-2650-2652-52-3999	Other Contractual Services	505.25	45.00	45.00	.00	.00	.00	.00
	Purchased/Contracted Services Totals	$505.25	$45.00	$45.00	$0.00	$0.00	$0.00	$0.00
Supplies								
101-2650-2652-53-1101	General Office Supplies	6.09	39.21	.00	.00	262.54	.00	.00
	Supplies Totals	$6.09	$39.21	$0.00	$0.00	$262.54	$0.00	$0.00
Cost Center **2652 - Probation Services** Totals		$627.62	$84.21	$45.00	$0.00	$262.54	$0.00	$0.00
Department **2650 - Municipal Court** Totals		$534,673.11	$467,635.65	$523,349.21	$557,303.00	$521,492.84	$553,742.00	$664,518.00
Department **3200 - Police Services**								
Personnel Services & Employee Benefits								
101-3200-51-1100	Regular Salaries and Wages	7,161,544.82	8,014,322.62	8,891,590.30	9,333,865.00	9,101,034.20	9,442,415.00	10,073,076.00
101-3200-51-1101	Call Pay	32,470.76	40,288.96	37,727.24	40,000.00	48,386.87	51,000.00	51,000.00
101-3200-51-1300	Overtime Wages	143,827.04	179,541.82	207,903.07	195,000.00	284,357.35	298,750.00	190,000.00
101-3200-51-2100	Group Insurance	1,494,999.96	1,494,999.96	1,494,999.96	1,544,119.00	1,415,442.38	1,544,119.00	1,625,202.00



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GEORGIA

Budget 2027 Governmental Funds

Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
Fund **101 - General Fund**								
EXPENSE								
Department **3200 - Police Services**								
Personnel Services & Employee Benefits								
101-3200-51-2200	FICA - City Share	523,674.99	592,755.65	660,019.38	732,018.00	681,898.92	749,101.00	789,026.00
101-3200-51-2400	Retirement & 401A	887,347.18	825,101.83	953,514.30	971,116.00	906,690.07	997,784.00	950,000.00
101-3200-51-2700	Workers Comp Claims/Contrib	108,999.96	108,999.00	147,015.00	86,634.00	79,414.50	86,634.00	83,504.00
101-3200-51-2901	Uniforms	94,248.28	216,379.01	247,168.33	180,000.00	192,498.86	180,000.00	134,397.00
101-3200-51-2902	Travel and Training	93,783.10	101,466.98	81,439.84	135,000.00	131,180.45	125,000.00	100,162.00
	Personnel Services & Employee Benefits Totals	$10,540,896.09	$11,573,855.83	$12,721,377.42	$13,217,752.00	$12,840,903.60	$13,474,803.00	$13,996,367.00
Purchased/Contracted Services								
101-3200-52-1202	Professional Services - Legal	.00	6,772.26	.00	.00	61.93	61.00	.00
101-3200-52-2201	Vehicle Repair & Maintenance	242,263.70	264,711.85	306,862.29	275,000.00	323,477.25	310,000.00	250,000.00
101-3200-52-2202	Building Repair & Maintenance	58,702.67	68,256.02	47,615.04	50,000.00	46,536.98	45,000.00	40,000.00
101-3200-52-2203	Radio Maintenance	20,043.48	83.50	140,750.82	224,255.00	205,668.89	224,255.00	415,454.00
101-3200-52-2205	Other Repair & Maintenance	9,919.14	18,180.32	15,693.31	20,000.00	13,831.76	16,000.00	20,000.00
101-3200-52-2526	IT Services	.00	.00	954,492.22	1,395,152.00	1,278,893.00	1,162,630.00	1,506,855.00
101-3200-52-3101	Gen Liability Claims/Contrib	95,000.04	95,000.04	218,886.00	128,063.00	117,391.12	128,063.00	127,297.00
101-3200-52-3107	Auto Liability Claims	36,999.96	36,999.96	.00	.00	.00	.00	.00
101-3200-52-3851	Prisoner Expenses	62,803.30	74,853.80	165,447.00	157,000.00	264,510.00	285,000.00	295,000.00
101-3200-52-3999	Other Contractual Services	628,663.68	878,191.78	959,243.00	815,384.00	668,976.24	700,000.00	696,291.00
	Purchased/Contracted Services Totals	$1,154,395.97	$1,443,049.53	$2,808,989.68	$3,064,854.00	$2,919,347.17	$2,871,009.00	$3,350,897.00
Supplies								
101-3200-53-1101	General Office Supplies	32,304.76	32,413.80	41,518.42	37,000.00	35,072.62	40,000.00	37,000.00
101-3200-53-1103	Materials	108,848.98	98,699.93	158,162.37	219,800.00	161,146.67	200,000.00	109,000.00
101-3200-53-1200	Utilities/Energy	83,583.17	78,200.99	191,043.05	204,000.00	191,272.58	210,000.00	215,000.00
101-3200-53-1270	Energy - Gasoline	248,999.41	250,023.63	257,414.49	263,000.00	250,506.63	259,000.00	250,000.00
101-3200-53-1401	Dues, Publications, Subscript	5,307.57	2,672.99	4,347.20	6,000.00	7,950.67	7,000.00	7,000.00
101-3200-53-1601	Small Tools and Equipment	279,822.73	238,359.02	229,669.50	345,000.00	135,052.18	345,000.00	98,000.00
	Supplies Totals	$758,866.62	$700,370.36	$882,155.03	$1,074,800.00	$781,001.35	$1,061,000.00	$716,000.00
Capital Outlays								
101-3200-54-2100	Machinery and Equipment	12,880.99	24,517.96	98,845.60	50,000.00	.00	.00	.00
101-3200-54-2200	Motor Vehicles	370,626.28	109,564.66	946,947.70	700,000.00	612,754.07	700,000.00	780,000.00
	Capital Outlays Totals	$383,507.27	$134,082.62	$1,045,793.30	$750,000.00	$612,754.07	$700,000.00	$780,000.00
Other Costs								
101-3200-57-1004	Narcotic Enforcement	7,500.00	7,500.00	9,500.00	8,000.00	2,500.00	8,000.00	8,000.00
101-3200-57-1005	L.E.A.D. Grant	779.73	10,444.85	4,634.06	10,000.00	4,113.61	10,000.00	10,000.00
101-3200-57-2160	Community Outreach Exp	.00	.00	.00	.00	.00	.00	10,000.00
101-3200-57-3005	Canine Acquisiton Expense	.00	.00	.00	23,000.00	.00	.00	.00
101-3200-57-3008	Federal Equitable Sharing Prog	.00	472.84	.00	.00	.00	.00	.00



Budget 2027 Governmental Funds

Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
Fund **101 - General Fund**								
EXPENSE								
Department **3200 - Police Services**								
Other Costs								
101-3200-57-3016	Callaway Fdn Student Loan Reimb.	58,896.64	44,000.34	55,455.98	56,000.00	.00	.00	.00
	Other Costs Totals	$67,176.37	$62,418.03	$69,590.04	$97,000.00	$6,613.61	$18,000.00	$28,000.00
Debt Service								
101-3200-58-1201	Leases - Principal	.00	(6,428.11)	.10	295,434.00	316,074.11	332,340.00	202,490.00
101-3200-58-1202	Leases - Interest	.00	.00	.00	111,161.00	48,292.49	59,804.00	47,478.00
101-3200-58-1210	GASB 87 Enterprise Lease Principle	.00	.00	81,397.19	.00	.00	.00	.00
101-3200-58-1211	GASB 87 Enterprise Lease Interest	.00	.00	24,226.41	.00	.00	.00	.00
	Debt Service Totals	$0.00	($6,428.11)	$105,623.70	$406,595.00	$364,366.60	$392,144.00	$249,968.00
	Department **3200 - Police Services** Totals	$12,904,842.32	$13,907,348.26	$17,633,529.17	$18,611,001.00	$17,524,986.40	$18,516,956.00	$19,121,232.00
Department **3285 - Community Service**								
Personnel Services & Employee Benefits								
101-3285-51-1100	Regular Salaries and Wages	52,501.65	58,378.65	65,859.45	68,355.00	64,306.96	67,465.00	62,685.00
101-3285-51-2200	FICA - City Share	4,016.35	4,465.98	5,038.24	5,229.00	4,919.48	5,161.00	4,795.00
101-3285-51-2700	Workers Comp Claims/Contrib	5,900.04	5,900.04	4,245.00	.00	.00	.00	.00
	Personnel Services & Employee Benefits Totals	$62,418.04	$68,744.67	$75,142.69	$73,584.00	$69,226.44	$72,626.00	$67,480.00
Purchased/Contracted Services								
101-3285-52-2201	Vehicle Repair & Maintenance	5,039.81	5,394.87	12,392.79	10,000.00	8,991.88	10,000.00	10,000.00
101-3285-52-2203	Radio Maintenance	.00	.00	947.80	3,504.00	3,212.00	3,504.00	3,693.00
101-3285-52-2526	IT Services	.00	.00	7,031.88	8,719.00	7,997.00	8,719.00	6,694.00
101-3285-52-3101	Gen Liability Claims/Contrib	.00	.00	9,270.00	.00	.00	.00	.00
101-3285-52-3107	Auto Liability Claims	3,500.04	3,500.04	.00	.00	.00	.00	.00
101-3285-52-3999	Other Contractual Services	503.58	7,528.08	28,440.44	27,000.00	23,450.33	27,000.00	27,118.00
	Purchased/Contracted Services Totals	$9,043.43	$16,422.99	$58,082.91	$49,223.00	$43,651.21	$49,223.00	$47,505.00
Supplies								
101-3285-53-1101	General Office Supplies	205.16	91.12	166.85	200.00	161.90	200.00	200.00
101-3285-53-1103	Materials	398.23	33.22	.00	.00	.00	.00	.00
101-3285-53-1270	Energy - Gasoline	5,747.90	4,782.01	5,652.62	6,000.00	5,748.77	6,000.00	6,000.00
	Supplies Totals	$6,351.29	$4,906.35	$5,819.47	$6,200.00	$5,910.67	$6,200.00	$6,200.00
	Department **3285 - Community Service** Totals	$77,812.76	$90,074.01	$139,045.07	$129,007.00	$118,788.32	$128,049.00	$121,185.00
Department **3300 - Traffic Control**								
Personnel Services & Employee Benefits								
101-3300-51-1100	Regular Salaries and Wages	100,103.52	47,014.72	58,971.01	108,555.00	108,332.75	112,820.00	117,920.00
101-3300-51-1101	Call Pay	744.36	147.54	.00	150.00	114.40	115.00	150.00
101-3300-51-1300	Overtime Wages	2,000.20	.00	1,596.74	1,000.00	3,592.92	3,800.00	3,000.00
101-3300-51-2100	Group Insurance	26,000.04	26,000.04	26,000.04	20,499.00	18,790.75	20,499.00	21,197.00
101-3300-51-2200	FICA - City Share	6,906.21	3,149.20	4,209.39	8,381.00	7,849.57	8,930.00	9,262.00

Budget 2027 Governmental Funds

Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
Fund **101 - General Fund**								
EXPENSE								
Department **3300 - Traffic Control**								
Personnel Services & Employee Benefits								
101-3300-51-2400	Retirement & 401A	11,413.18	11,895.06	10,858.84	12,307.00	10,851.69	12,307.00	12,000.00
101-3300-51-2700	Workers Comp Claims/Contrib	7,599.96	7,599.96	1,176.00	1,684.00	1,543.63	1,684.00	1,691.00
101-3300-51-2901	Uniforms	.00	244.79	.00	800.00	.00	800.00	800.00
	Personnel Services & Employee Benefits Totals	$154,767.47	$96,051.31	$102,812.02	$153,376.00	$151,075.71	$160,955.00	$166,020.00
Purchased/Contracted Services								
101-3300-52-2526	IT Services	.00	.00	.00	.00	.00	.00	6,694.00
101-3300-52-3101	Gen Liability Claims/Contrib	2,000.04	2,000.04	1,751.04	2,489.00	2,281.62	2,489.00	2,578.00
101-3300-52-3999	Other Contractual Services	6,567.10	27,802.08	63,736.68	25,000.00	14,726.32	20,000.00	25,118.00
	Purchased/Contracted Services Totals	$8,567.14	$29,802.12	$65,487.72	$27,489.00	$17,007.94	$22,489.00	$34,390.00
Supplies								
101-3300-53-1103	Materials	59,307.78	55,809.07	48,865.99	55,000.00	27,038.98	40,000.00	55,000.00
101-3300-53-1200	Utilities/Energy	859,302.50	848,147.06	918,385.15	875,000.00	861,616.08	950,000.00	950,000.00
101-3300-53-1601	Small Tools and Equipment	(7.57)	.00	.00	40,000.00	22,204.91	23,000.00	5,000.00
	Supplies Totals	$918,602.71	$903,956.13	$967,251.14	$970,000.00	$910,859.97	$1,013,000.00	$1,010,000.00
	Department **3300 - Traffic Control** Totals	$1,081,937.32	$1,029,809.56	$1,135,550.88	$1,150,865.00	$1,078,943.62	$1,196,444.00	$1,210,410.00
Department **3500 - Fire Services**								
Personnel Services & Employee Benefits								
101-3500-51-1100	Regular Salaries and Wages	3,878,550.22	3,828,951.13	4,734,469.51	5,077,236.00	4,835,284.06	5,015,912.00	5,421,945.00
101-3500-51-1101	Call Pay	8,230.90	3,454.75	.00	.00	.00	.00	.00
101-3500-51-1300	Overtime Wages	74,988.27	47,774.25	64,937.81	64,255.00	78,021.98	75,000.00	65,000.00
101-3500-51-2100	Group Insurance	909,999.96	897,000.00	909,999.96	1,087,494.00	996,869.50	1,087,494.00	1,096,772.00
101-3500-51-2200	FICA - City Share	280,308.38	274,506.01	342,409.35	393,477.00	350,193.28	389,455.00	419,751.00
101-3500-51-2400	Retirement & 401A	497,034.73	467,236.79	533,055.95	538,468.00	499,302.74	552,238.00	515,000.00
101-3500-51-2700	Workers Comp Claims/Contrib	50,000.04	50,000.04	83,505.00	75,971.00	69,640.12	75,971.00	76,277.00
101-3500-51-2901	Uniforms	64,097.46	202,323.63	136,141.15	155,550.00	130,067.44	137,765.00	153,000.00
101-3500-51-2902	Travel and Training	53,609.37	16,581.88	57,572.23	117,720.00	67,769.84	80,461.00	100,000.00
	Personnel Services & Employee Benefits Totals	$5,816,819.33	$5,787,828.48	$6,862,090.96	$7,510,171.00	$7,027,148.96	$7,414,296.00	$7,847,745.00
Purchased/Contracted Services								
101-3500-52-1202	Professional Services - Legal	.00	.00	3,680.00	.00	.00	5,000.00	.00
101-3500-52-2201	Vehicle Repair & Maintenance	81,967.79	124,250.67	124,170.16	110,000.00	194,485.02	209,432.00	110,000.00
101-3500-52-2202	Building Repair & Maintenance	54,984.52	94,216.13	68,071.93	77,000.00	38,311.23	56,988.00	80,000.00
101-3500-52-2203	Radio Maintenance	21,320.52	35,937.33	31,449.41	80,592.00	73,876.00	80,592.00	84,937.00
101-3500-52-2526	IT Services	.00	.00	227,556.05	280,247.00	256,916.00	280,272.00	238,125.00
101-3500-52-3101	Gen Liability Claims/Contrib	19,500.00	19,500.00	124,326.96	112,300.00	102,941.63	112,300.00	116,279.00
101-3500-52-3107	Auto Liability Claims	19,299.96	19,299.96	.00	.00	.00	.00	.00
101-3500-52-3901	Laundry and Linen Expense	133.75	2,199.06	4,279.99	6,000.00	6,012.64	6,384.00	6,000.00



Budget 2027 Governmental Funds

Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
Fund **101 - General Fund**								
EXPENSE								
Department **3500 - Fire Services**								
Purchased/Contracted Services								
101-3500-52-3999	Other Contractual Services	23,967.68	21,229.99	21,654.97	25,000.00	17,397.98	14,904.00	25,000.00
	Purchased/Contracted Services Totals	$221,174.22	$316,633.14	$605,189.47	$691,139.00	$689,940.50	$765,872.00	$660,341.00
Supplies								
101-3500-53-1101	General Office Supplies	9,277.03	6,938.77	4,660.88	6,200.00	2,931.93	3,108.00	5,000.00
101-3500-53-1103	Materials	34,963.85	56,606.51	41,378.93	73,000.00	50,309.10	53,292.00	85,000.00
101-3500-53-1104	Prevention Material	4,503.75	6,071.92	6,707.46	10,000.00	7,592.17	10,000.00	11,000.00
101-3500-53-1200	Utilities/Energy	65,821.63	68,877.82	94,280.13	97,500.00	93,976.62	99,851.00	98,000.00
101-3500-53-1270	Energy - Gasoline	63,487.75	60,376.63	56,207.13	86,279.00	53,694.54	57,238.00	85,000.00
101-3500-53-1401	Dues, Publications, Subscript	6,033.63	4,733.55	4,922.72	6,853.00	4,139.46	4,860.00	10,000.00
101-3500-53-1601	Small Tools and Equipment	34,996.08	22,777.89	30,630.26	29,000.00	17,459.46	21,782.00	27,000.00
	Supplies Totals	$219,083.72	$226,383.09	$238,787.51	$308,832.00	$230,103.28	$250,131.00	$321,000.00
Capital Outlays								
101-3500-54-2100	Machinery and Equipment	29,535.28	276,080.08	124,721.12	87,251.00	86,981.20	86,981.00	68,000.00
101-3500-54-2200	Motor Vehicles	127,389.00	.00	.00	.00	.00	.00	65,000.00
	Capital Outlays Totals	$156,924.28	$276,080.08	$124,721.12	$87,251.00	$86,981.20	$86,981.00	$133,000.00
Debt Service								
101-3500-58-1201	Leases - Principal	.00	.00	.17	78,531.00	78,531.17	78,531.00	78,531.00
101-3500-58-1202	Leases - Interest	.00	.00	.32	10,509.00	377.02	13,759.00	13,759.00
101-3500-58-1210	GASB 87 Enterprise Lease Principle	.00	.00	10,200.66	.00	.00	.00	.00
101-3500-58-1211	GASB 87 Enterprise Lease Interest	.00	.00	1,906.14	.00	.00	.00	.00
	Debt Service Totals	$0.00	$0.00	$12,107.29	$89,040.00	$78,908.19	$92,290.00	$92,290.00
	Department **3500 - Fire Services** Totals	$6,414,001.55	$6,606,924.79	$7,842,896.35	$8,686,433.00	$8,113,082.13	$8,609,570.00	$9,054,376.00
Department **3900 - Animal Shelter**								
Personnel Services & Employee Benefits								
101-3900-51-1100	Regular Salaries and Wages	134,827.88	126,453.15	187,508.28	185,615.00	228,073.35	245,430.00	132,580.00
101-3900-51-1101	Call Pay	4,041.16	5,249.56	5,698.49	6,390.00	5,716.62	6,390.00	1,250.00
101-3900-51-1300	Overtime Wages	71,957.74	81,014.03	107,463.54	80,000.00	99,912.33	100,300.00	30,500.00
101-3900-51-2100	Group Insurance	51,999.96	51,999.96	51,999.96	39,489.00	36,198.25	39,489.00	25,430.00
101-3900-51-2200	FICA - City Share	15,300.44	15,518.40	21,796.11	20,808.00	24,262.81	26,937.00	12,572.00
101-3900-51-2400	Retirement & 401A	19,925.96	16,987.24	17,049.76	21,710.00	18,998.28	21,710.00	15,546.00
101-3900-51-2700	Workers Comp Claims/Contrib	2,000.04	2,000.04	4,704.00	2,772.00	2,541.00	2,772.00	1,740.00
101-3900-51-2901	Uniforms	2,705.09	4,129.34	3,506.72	4,500.00	3,794.16	4,500.00	2,500.00
101-3900-51-2902	Travel and Training	945.00	.00	1,335.37	3,000.00	9,635.50	6,000.00	5,000.00
	Personnel Services & Employee Benefits Totals	$303,703.27	$303,351.72	$401,062.23	$364,284.00	$429,132.30	$453,528.00	$227,118.00
Purchased/Contracted Services								
101-3900-52-1217	Prof Servs-Vet Troup County	.00	.00	4,023.25	.00	23,024.33	26,000.00	25,000.00

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Fund **101 - General Fund**								
EXPENSE								
Department **3900 - Animal Shelter**								
Purchased/Contracted Services								
101-3900-52-1218	Prof Servs-Vet Hogansville	.00	.00	200.00	.00	1,931.84	2,500.00	2,500.00
101-3900-52-2201	Vehicle Repair & Maintenance	5,649.55	9,266.63	11,583.88	6,000.00	16,274.34	15,000.00	10,000.00
101-3900-52-2202	Building Repair & Maintenance	25,922.67	75,734.38	54,868.22	70,000.00	58,883.12	60,000.00	100,000.00
101-3900-52-2203	Radio Maintenance	.00	.00	1,415.94	5,256.00	4,818.00	5,256.00	.00
101-3900-52-2207	Landfill Tipping Fees	831.17	584.65	1,225.99	1,000.00	1,055.50	1,000.00	1,000.00
101-3900-52-2526	IT Services	.00	.00	21,084.11	26,156.00	23,980.00	26,156.00	60,246.00
101-3900-52-3101	Gen Liability Claims/Contrib	699.96	699.96	7,004.04	4,098.00	3,756.50	4,098.00	2,652.00
101-3900-52-3107	Auto Liability Claims	1,700.04	1,700.04	.00	.00	.00	.00	.00
101-3900-52-3999	Other Contractual Services	211,718.35	272,725.64	340,295.12	275,000.00	280,561.37	300,000.00	300,543.00
	Purchased/Contracted Services Totals	$246,521.74	$360,711.30	$441,700.55	$387,510.00	$414,285.00	$440,010.00	$501,941.00
Supplies								
101-3900-53-1101	General Office Supplies	732.20	413.86	1,246.54	1,000.00	1,311.36	1,500.00	1,000.00
101-3900-53-1103	Materials	85,622.10	96,550.19	157,007.94	115,000.00	134,334.81	150,000.00	150,000.00
101-3900-53-1111	Materials-City Animal Control	.00	.00	407.18	.00	.00	.00	.00
101-3900-53-1200	Utilities/Energy	35,949.24	36,514.15	40,569.05	42,500.00	36,818.84	42,500.00	42,500.00
101-3900-53-1270	Energy - Gasoline	7,825.60	7,823.09	11,385.16	11,000.00	12,458.29	13,000.00	14,000.00
101-3900-53-1601	Small Tools and Equipment	1,974.97	21,522.52	18,510.04	25,000.00	23,483.88	25,000.00	15,000.00
	Supplies Totals	$132,104.11	$162,823.81	$229,125.91	$194,500.00	$208,407.18	$232,000.00	$222,500.00
Capital Outlays								
101-3900-54-2200	Motor Vehicles	.00	.00	93,201.00	50,000.00	.00	.00	.00
	Capital Outlays Totals	$0.00	$0.00	$93,201.00	$50,000.00	$0.00	$0.00	$0.00
	Department **3900 - Animal Shelter** Totals	$682,329.12	$826,886.83	$1,165,089.69	$996,294.00	$1,051,824.48	$1,125,538.00	$951,559.00
Department **3901 - Animal Control**								
Personnel Services & Employee Benefits								
101-3901-51-1100	Regular Salaries and Wages	.00	.00	.00	.00	.00	.00	137,140.00
101-3901-51-1101	Call Pay	.00	.00	.00	.00	.00	.00	4,455.00
101-3901-51-1300	Overtime Wages	.00	.00	.00	.00	.00	.00	48,000.00
101-3901-51-2100	Group Insurance	.00	.00	.00	.00	.00	.00	25,430.00
101-3901-51-2200	FICA - City Share	.00	.00	.00	.00	.00	.00	14,505.00
101-3901-51-2400	Retirement & 401A	.00	.00	.00	.00	.00	.00	18,000.00
101-3901-51-2700	Workers Comp Claims/Contrib	.00	.00	.00	.00	.00	.00	1,740.00
101-3901-51-2901	Uniforms	.00	.00	.00	.00	.00	.00	2,500.00
101-3901-51-2902	Travel and Training	.00	.00	.00	.00	.00	.00	5,000.00
	Personnel Services & Employee Benefits Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$256,770.00
Purchased/Contracted Services								
101-3901-52-2201	Vehicle Repair & Maintenance	.00	.00	.00	.00	.00	.00	10,000.00



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Fund **101 - General Fund**								
EXPENSE								
Department **3901 - Animal Control**								
Purchased/Contracted Services								
101-3901-52-2203	Radio Maintenance	.00	.00	.00	.00	.00	.00	5,539.00
101-3901-52-3101	Gen Liability Claims/Contrib	.00	.00	.00	.00	.00	.00	2,650.00
	Purchased/Contracted Services Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$18,189.00
Supplies								
101-3901-53-1103	Materials	.00	.00	.00	.00	.00	.00	5,000.00
101-3901-53-1270	Energy - Gasoline	.00	.00	.00	.00	.00	.00	10,000.00
101-3901-53-1601	Small Tools and Equipment	.00	.00	.00	.00	.00	.00	10,000.00
	Supplies Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$25,000.00
Capital Outlays								
101-3901-54-2200	Motor Vehicles	.00	.00	.00	.00	.00	.00	100,000.00
	Capital Outlays Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$100,000.00
Department **3901 - Animal Control** Totals		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$399,959.00
Department **4100 - Engineering and Supervision**								
Personnel Services & Employee Benefits								
101-4100-51-1100	Regular Salaries and Wages	105,456.00	111,079.20	116,390.86	119,300.00	117,584.69	122,214.00	124,660.00
101-4100-51-2100	Group Insurance	12,999.96	12,999.96	12,999.96	27,775.00	25,460.38	27,775.00	28,113.00
101-4100-51-2200	FICA - City Share	7,483.25	7,910.21	8,309.76	9,126.00	8,411.14	9,350.00	9,536.00
101-4100-51-2400	Retirement & 401A	12,026.29	11,507.30	11,950.35	12,052.00	10,943.04	12,052.00	11,100.00
101-4100-51-2700	Workers Comp Claims/Contrib	699.96	699.96	588.00	33.00	30.25	33.00	34.00
101-4100-51-2902	Travel and Training	107.00	.00	.00	300.00	241.49	800.00	1,000.00
	Personnel Services & Employee Benefits Totals	$138,772.46	$144,196.63	$150,238.93	$168,586.00	$162,670.99	$172,224.00	$174,443.00
Purchased/Contracted Services								
101-4100-52-1203	Prof Services - Engineering	83,108.84	41,706.34	.00	.00	.00	.00	.00
101-4100-52-2201	Vehicle Repair & Maintenance	153.78	324.12	369.99	500.00	720.27	1,000.00	500.00
101-4100-52-2526	IT Services	.00	.00	7,031.88	8,719.00	7,997.00	8,719.00	13,388.00
101-4100-52-3101	Gen Liability Claims/Contrib	999.96	999.96	876.00	49.00	44.88	49.00	51.00
101-4100-52-3107	Auto Liability Claims	800.04	800.04	.00	.00	.00	.00	.00
101-4100-52-3999	Other Contractual Services	1,408.20	1,709.89	1,572.19	1,800.00	1,674.33	1,800.00	1,918.00
	Purchased/Contracted Services Totals	$86,470.82	$45,540.35	$9,850.06	$11,068.00	$10,436.48	$11,568.00	$15,857.00
Supplies								
101-4100-53-1101	General Office Supplies	335.64	164.40	.00	150.00	.00	.00	150.00
101-4100-53-1270	Energy - Gasoline	1,452.59	1,425.74	1,359.02	1,500.00	724.04	1,000.00	1,500.00
	Supplies Totals	$1,788.23	$1,590.14	$1,359.02	$1,650.00	$724.04	$1,000.00	$1,650.00
Department **4100 - Engineering and Supervision** Totals		$227,031.51	$191,327.12	$161,448.01	$181,304.00	$173,831.51	$184,792.00	$191,950.00

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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	803,657.70	851,241.83	881,266.41	812,681.00	815,471.87	843,330.00	977,273.00
101-4200-4201-51-1101	Call Pay	5,082.30	4,346.16	5,765.40	6,000.00	5,387.61	6,000.00	6,000.00
101-4200-4201-51-1300	Overtime Wages	63,484.37	59,310.11	58,980.19	63,000.00	47,162.59	45,320.00	50,000.00
101-4200-4201-51-2100	Group Insurance	285,999.96	285,999.96	260,000.04	174,267.00	159,744.75	174,267.00	191,345.00
101-4200-4201-51-2200	FICA - City Share	61,134.54	65,569.85	68,100.74	67,449.00	62,239.69	79,045.00	68,441.00
101-4200-4201-51-2400	Retirement & 401A	111,651.30	100,308.76	87,113.73	89,939.00	79,769.50	89,939.00	98,000.00
101-4200-4201-51-2700	Workers Comp Claims/Contrib	50,000.04	50,000.04	11,760.96	33,383.00	30,601.12	33,383.00	33,518.00
101-4200-4201-51-2901	Uniforms	4,420.20	4,008.36	10,478.35	5,000.00	7,566.93	7,600.00	6,000.00
101-4200-4201-51-2902	Travel and Training	120.00	333.71	5,040.48	3,000.00	11,109.30	13,500.00	8,000.00
	Personnel Services & Employee Benefits Totals	$1,385,550.41	$1,421,118.78	$1,388,506.30	$1,254,719.00	$1,219,053.36	$1,292,384.00	$1,438,577.00
Purchased/Contracted Services								
101-4200-4201-52-1203	Prof Services - Engineering	.00	.00	86,585.24	75,000.00	34,273.40	43,000.00	25,000.00
101-4200-4201-52-2201	Vehicle Repair & Maintenance	207,474.15	233,851.41	294,534.40	200,000.00	234,581.27	225,000.00	200,000.00
101-4200-4201-52-2202	Building Repair & Maintenance	21,234.84	6,497.00	4,390.00	25,000.00	9,947.00	12,500.00	30,000.00
101-4200-4201-52-2203	Radio Maintenance	.00	.00	.00	12,264.00	11,242.00	12,264.00	12,925.00
101-4200-4201-52-2207	Landfill Tipping Fees	56,837.68	39,933.70	78,918.12	50,000.00	64,532.38	60,000.00	60,000.00
101-4200-4201-52-2328	Sidewalk Repairs	104,296.91	216.30	.00	.00	.00	.00	.00
101-4200-4201-52-2521	LMIG 2020 - Bell Line	392,878.58	.00	.00	.00	.00	.00	.00
101-4200-4201-52-2522	LMIG 2021	410,239.94	.00	.00	.00	.00	.00	.00
101-4200-4201-52-2523	LMIG 2022	374,386.11	.00	.00	.00	.00	.00	.00
101-4200-4201-52-2524	LMIG 2023	51,320.00	330,279.15	.00	.00	.00	.00	.00
101-4200-4201-52-2525	LMIG	.00	324,168.43	799,051.35	1,019,920.00	46,521.75	958,680.00	1,100,000.00
101-4200-4201-52-2526	IT Services	.00	.00	14,282.23	148,215.00	135,861.00	148,215.00	26,776.00
101-4200-4201-52-3101	Gen Liability Claims/Contrib	6,000.00	6,000.00	17,511.00	49,347.00	45,234.75	49,347.00	51,096.00
101-4200-4201-52-3107	Auto Liability Claims	13,299.96	13,299.96	.00	.00	.00	.00	.00
101-4200-4201-52-3999	Other Contractual Services	107,706.85	93,044.72	35,136.46	50,000.00	45,001.03	50,000.00	100,460.00
	Purchased/Contracted Services Totals	$1,745,675.02	$1,047,290.67	$1,330,408.80	$1,629,746.00	$627,194.58	$1,559,006.00	$1,606,257.00
Supplies								
101-4200-4201-53-1101	General Office Supplies	166.07	46.98	.00	.00	252.99	253.00	.00
101-4200-4201-53-1103	Materials	97,002.38	57,607.24	62,613.86	60,000.00	104,420.93	110,000.00	60,000.00
101-4200-4201-53-1200	Utilities/Energy	29,640.38	27,790.50	34,464.79	32,000.00	34,489.52	37,000.00	38,000.00
101-4200-4201-53-1270	Energy - Gasoline	80,758.60	68,048.40	68,336.30	65,000.00	69,692.42	72,000.00	75,000.00
101-4200-4201-53-1401	Dues, Publications, Subscript	.00	453.19	.00	.00	.00	.00	.00
101-4200-4201-53-1601	Small Tools and Equipment	18,622.81	7,669.94	25,459.32	36,000.00	13,007.46	13,100.00	10,000.00
	Supplies Totals	$226,190.24	$161,616.25	$190,874.27	$193,000.00	$221,863.32	$232,353.00	$183,000.00

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Fund **101 - General Fund**								
EXPENSE								
Department **4200 - Streets and Drain**								
Cost Center **4201 - Streets**								
Capital Outlays								
101-4200-4201-54-1439	Widening/Drainage	555.00	.00	.00	.00	.00	.00	.00
101-4200-4201-54-2000	Heavy Equipment	118,672.00	107,566.25	.00	.00	.00	.00	.00
101-4200-4201-54-2100	Machinery and Equipment	23,908.09	.00	496,483.56	285,328.00	285,328.00	285,328.00	45,000.00
101-4200-4201-54-2200	Motor Vehicles	.00	.00	73,514.00	.00	.00	.00	.00
101-4200-4201-54-2521	LMIG 2020 - Bell Line	31,500.00	.00	.00	.00	.00	.00	.00
101-4200-4201-54-2525	LMIG	.00	.00	89,179.10	.00	387,526.90	406,527.00	.00
	Capital Outlays Totals	$174,635.09	$107,566.25	$659,176.66	$285,328.00	$672,854.90	$691,855.00	$45,000.00
Debt Service								
101-4200-4201-58-1201	Leases - Principal	.00	.00	.00	62,773.00	57,420.11	62,772.00	65,983.00
101-4200-4201-58-1202	Leases - Interest	.00	.00	.00	36,737.00	33,795.53	36,736.00	33,525.00
	Debt Service Totals	$0.00	$0.00	$0.00	$99,510.00	$91,215.64	$99,508.00	$99,508.00
	Cost Center **4201 - Streets** Totals	$3,532,050.76	$2,737,591.95	$3,568,966.03	$3,462,303.00	$2,832,181.80	$3,875,106.00	$3,372,342.00
Cost Center **4202 - Street Cleaning**								
Personnel Services & Employee Benefits								
101-4200-4202-51-1100	Regular Salaries and Wages	50,700.57	53,830.00	55,828.59	57,145.00	47,149.64	54,677.00	58,470.00
101-4200-4202-51-1300	Overtime Wages	1,326.82	930.00	687.07	500.00	2,015.35	2,016.00	500.00
101-4200-4202-51-2100	Group Insurance	12,999.96	12,999.96	12,999.96	10,278.00	9,421.50	10,278.00	10,547.00
101-4200-4202-51-2200	FICA - City Share	3,679.23	3,880.60	4,005.91	4,410.00	3,524.50	4,183.00	4,511.00
101-4200-4202-51-2400	Retirement & 401A	6,284.47	5,754.56	5,779.55	5,571.00	5,106.75	5,571.00	5,100.00
101-4200-4202-51-2700	Workers Comp Claims/Contrib	999.96	999.96	588.00	842.00	771.87	842.00	845.00
	Personnel Services & Employee Benefits Totals	$75,991.01	$78,395.08	$79,889.08	$78,746.00	$67,989.61	$77,567.00	$79,973.00
Purchased/Contracted Services								
101-4200-4202-52-2201	Vehicle Repair & Maintenance	60,232.58	99,697.35	54,507.58	50,000.00	59,592.65	54,000.00	50,000.00
101-4200-4202-52-2207	Landfill Tipping Fees	.00	1,599.50	5,016.52	6,500.00	618.04	2,000.00	6,500.00
101-4200-4202-52-3101	Gen Liability Claims/Contrib	600.00	600.00	876.00	1,245.00	1,141.25	1,245.00	1,289.00
101-4200-4202-52-3999	Other Contractual Services	.00	40.00	40.00	50.00	.00	.00	.00
	Purchased/Contracted Services Totals	$60,832.58	$101,936.85	$60,440.10	$57,795.00	$61,351.94	$57,245.00	$57,789.00
Supplies								
101-4200-4202-53-1103	Materials	35.47	.00	.00	.00	.00	.00	.00
101-4200-4202-53-1270	Energy - Gasoline	13,195.43	16,003.05	12,891.01	15,000.00	14,219.01	15,000.00	15,000.00
	Supplies Totals	$13,230.90	$16,003.05	$12,891.01	$15,000.00	$14,219.01	$15,000.00	$15,000.00
Debt Service								
101-4200-4202-58-1201	Leases - Principal	.00	.00	.40	47,032.00	47,032.40	47,032.00	47,032.00
101-4200-4202-58-1202	Leases - Interest	.00	.00	.45	4,383.00	(591.41)	4,728.00	4,728.00
	Debt Service Totals	$0.00	$0.00	$0.85	$51,415.00	$46,440.99	$51,760.00	$51,760.00
	Cost Center **4202 - Street Cleaning** Totals	$150,054.49	$196,334.98	$153,221.04	$202,956.00	$190,001.55	$201,572.00	$204,522.00

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Fund **101 - General Fund**								
EXPENSE								
Department **4200 - Streets and Drain** Totals		$3,682,105.25	$2,933,926.93	$3,722,187.07	$3,665,259.00	$3,022,183.35	$4,076,678.00	$3,576,864.00
Department **4500 - Sanitation**								
Cost Center **4560 - Curbside Recycling**								
Personnel Services & Employee Benefits								
101-4500-4560-51-2400	Retirement & 401A	1,112.81	.00	.00	.00	.00	.00	.00
Personnel Services & Employee Benefits Totals		$1,112.81	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Purchased/Contracted Services								
101-4500-4560-52-3999	Other Contractual Services	.00	115.00	.00	.00	.00	.00	.00
Purchased/Contracted Services Totals		$0.00	$115.00	$0.00	$0.00	$0.00	$0.00	$0.00
Cost Center **4560 - Curbside Recycling** Totals		$1,112.81	$115.00	$0.00	$0.00	$0.00	$0.00	$0.00
Department **4500 - Sanitation** Totals		$1,112.81	$115.00	$0.00	$0.00	$0.00	$0.00	$0.00
Department **4800 - Telecommunications and Information Technology**								
Cost Center **4804 - Marketing/Communications/LGTV**								
Personnel Services & Employee Benefits								
101-4800-4804-51-1100	Regular Salaries and Wages	150,253.58	191,570.15	332,821.68	341,675.00	336,086.72	349,490.00	269,785.00
101-4800-4804-51-1300	Overtime Wages	.00	4,255.08	4,213.77	4,380.00	5,195.50	5,000.00	4,000.00
101-4800-4804-51-2100	Group Insurance	26,000.04	39,000.00	51,999.96	78,218.00	71,699.87	78,218.00	60,286.00
101-4800-4804-51-2200	FICA - City Share	10,306.08	13,641.87	23,885.57	26,473.00	24,609.84	27,118.00	20,944.00
101-4800-4804-51-2400	Retirement & 401A	17,532.41	21,753.47	33,055.17	36,756.00	32,832.65	36,756.00	27,000.00
101-4800-4804-51-2700	Workers Comp Claims/Contrib	600.00	600.00	2,352.00	134.00	122.87	134.00	134.00
101-4800-4804-51-2902	Travel and Training	3,420.20	7,456.88	25,041.62	10,000.00	8,389.73	10,000.00	10,000.00
Personnel Services & Employee Benefits Totals		$208,112.31	$278,277.45	$473,369.77	$497,636.00	$478,937.18	$506,716.00	$392,149.00
Purchased/Contracted Services								
101-4800-4804-52-2201	Vehicle Repair & Maintenance	1,249.90	1,657.97	328.20	500.00	.00	.00	500.00
101-4800-4804-52-2209	Maintenance Service Fees	2,536.23	.00	.00	.00	.00	.00	.00
101-4800-4804-52-2526	IT Services	.00	.00	49,200.08	69,748.00	63,932.00	69,748.00	53,552.00
101-4800-4804-52-3101	Gen Liability Claims/Contrib	.00	.00	3,501.96	198.00	181.50	198.00	205.00
101-4800-4804-52-3852	Marketing & Sales Expense	19,934.40	33,687.91	36,694.57	25,000.00	35,201.94	38,000.00	38,000.00
101-4800-4804-52-3999	Other Contractual Services	52,996.79	48,312.90	17,104.30	5,000.00	13,215.50	14,000.00	5,590.00
Purchased/Contracted Services Totals		$76,717.32	$83,658.78	$106,829.11	$100,446.00	$112,530.94	$121,946.00	$97,847.00
Supplies								
101-4800-4804-53-1101	General Office Supplies	1,874.08	353.76	424.81	500.00	587.19	500.00	500.00
101-4800-4804-53-1103	Materials	7,173.57	2,583.85	573.33	1,500.00	360.30	600.00	600.00
101-4800-4804-53-1270	Energy - Gasoline	633.18	507.77	311.98	500.00	140.40	300.00	300.00



Budget 2027 Governmental Funds

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
Fund **101 - General Fund**								
EXPENSE								
Department **4800 - Telecommunications and Information Technology**								
Cost Center **4804 - Marketing/Communications/LGTV**								
Supplies								
101-4800-4804-53-1401	Dues, Publications, Subscript	.00	825.78	12,743.32	3,000.00	3,827.54	4,300.00	4,000.00
	Supplies Totals	$9,680.83	$4,271.16	$14,053.44	$5,500.00	$4,915.43	$5,700.00	$5,400.00
	Cost Center **4804 - Marketing/Communications/LGTV** Totals	$294,510.46	$366,207.39	$594,252.32	$603,582.00	$596,383.55	$634,362.00	$495,396.00
	Department **4800 - Telecommunications and Information Technology** Totals	$294,510.46	$366,207.39	$594,252.32	$603,582.00	$596,383.55	$634,362.00	$495,396.00
Department **4950 - Parks and Cemeteries**								
Cost Center **4951 - Cemeteries**								
Purchased/Contracted Services								
101-4950-4951-52-3999	Other Contractual Services	.00	350.00	2,875.00	2,500.00	1,900.00	2,500.00	2,500.00
	Purchased/Contracted Services Totals	$0.00	$350.00	$2,875.00	$2,500.00	$1,900.00	$2,500.00	$2,500.00
	Cost Center **4951 - Cemeteries** Totals	$0.00	$350.00	$2,875.00	$2,500.00	$1,900.00	$2,500.00	$2,500.00
Cost Center **4952 - Landscape Maintenance**								
Personnel Services & Employee Benefits								
101-4950-4952-51-1100	Regular Salaries and Wages	914,848.49	1,009,681.91	1,095,231.14	1,032,040.00	944,344.05	977,455.00	1,082,845.00
101-4950-4952-51-1101	Call Pay	3,959.34	6,873.14	7,412.68	7,320.00	4,731.89	6,100.00	6,500.00
101-4950-4952-51-1300	Overtime Wages	69,106.11	74,438.23	87,966.39	96,850.00	44,191.26	54,000.00	65,000.00
101-4950-4952-51-2100	Group Insurance	299,000.04	299,000.04	299,000.04	274,407.00	251,539.75	274,407.00	232,127.00
101-4950-4952-51-2200	FICA - City Share	69,708.10	77,082.38	84,196.25	86,920.00	70,763.35	79,373.00	88,307.00
101-4950-4952-51-2400	Retirement & 401A	111,915.21	112,129.68	114,829.43	115,253.00	101,992.29	115,253.00	112,000.00
101-4950-4952-51-2700	Workers Comp Claims/Contrib	6,999.96	6,999.96	13,524.96	44,071.00	40,398.38	44,071.00	44,248.00
101-4950-4952-51-2901	Uniforms	8,121.68	2,144.12	6,705.11	6,000.00	7,125.77	7,125.00	7,000.00
101-4950-4952-51-2902	Travel and Training	1,543.47	1,263.95	1,200.00	3,000.00	3,161.26	3,000.00	3,000.00
	Personnel Services & Employee Benefits Totals	$1,485,202.40	$1,589,613.41	$1,710,066.00	$1,665,861.00	$1,468,248.00	$1,560,784.00	$1,641,027.00
Purchased/Contracted Services								
101-4950-4952-52-2201	Vehicle Repair & Maintenance	162,859.79	119,862.23	156,200.70	100,000.00	118,179.40	105,000.00	100,000.00
101-4950-4952-52-2203	Radio Maintenance	.00	.00	.00	12,264.00	11,242.00	12,264.00	12,925.00
101-4950-4952-52-2205	Other Repair & Maintenance	118,912.26	98,817.24	164,702.20	100,000.00	97,366.81	90,000.00	100,000.00
101-4950-4952-52-2207	Landfill Tipping Fees	7,459.08	1,817.66	2,799.70	2,000.00	557.16	1,500.00	2,000.00
101-4950-4952-52-2526	IT Services	.00	.00	28,115.98	34,874.00	31,966.00	34,874.00	66,940.00
101-4950-4952-52-3101	Gen Liability Claims/Contrib	2,000.04	2,000.04	20,138.04	65,146.00	59,717.13	65,146.00	67,454.00

LAGRANGE GEORGIA

Budget 2027 Governmental Funds

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
Fund **101 - General Fund**								
EXPENSE								
Department **4950 - Parks and Cemeteries**								
Cost Center **4952 - Landscape Maintenance**								
Purchased/Contracted Services								
101-4950-4952-52-3107	Auto Liability Claims	3,800.04	3,800.04	.00	.00	.00	.00	.00
101-4950-4952-52-3108	Insurance - Other	800.04	800.04	800.04	800.00	733.37	800.00	800.00
101-4950-4952-52-3999	Other Contractual Services	233,849.93	268,172.63	259,963.91	225,000.00	260,638.92	275,000.00	275,271.00
	Purchased/Contracted Services Totals	$529,681.18	$495,269.88	$632,720.57	$540,084.00	$580,400.79	$584,584.00	$625,390.00
Supplies								
101-4950-4952-53-1101	General Office Supplies	413.04	3,147.09	836.28	50.00	611.37	700.00	50.00
101-4950-4952-53-1103	Materials	213,990.37	246,015.77	234,803.15	230,000.00	171,647.07	200,000.00	230,000.00
101-4950-4952-53-1200	Utilities/Energy	158,748.60	162,245.22	178,580.10	160,000.00	163,577.04	150,000.00	150,000.00
101-4950-4952-53-1270	Energy - Gasoline	54,803.83	47,897.18	42,588.67	50,000.00	37,894.45	43,000.00	50,000.00
101-4950-4952-53-1601	Small Tools and Equipment	24,626.99	16,709.88	2,169.75	42,000.00	41,734.18	41,000.00	40,000.00
	Supplies Totals	$452,582.83	$476,015.14	$458,977.95	$482,050.00	$415,464.11	$434,700.00	$470,050.00
Capital Outlays								
101-4950-4952-54-1314	Construction	.00	586,808.06	34,258.00	.00	.00	.00	.00
101-4950-4952-54-2100	Machinery and Equipment	.00	140,129.00	26,716.00	.00	28,192.00	33,848.00	.00
101-4950-4952-54-2200	Motor Vehicles	54,789.00	.00	.00	74,000.00	58,449.81	67,857.00	70,000.00
	Capital Outlays Totals	$54,789.00	$726,937.06	$60,974.00	$74,000.00	$86,641.81	$101,705.00	$70,000.00
Debt Service								
101-4950-4952-58-1201	Leases - Principal	.00	.00	(.12)	44,987.00	44,986.88	44,987.00	44,987.00
101-4950-4952-58-1202	Leases - Interest	.00	.00	(.09)	4,637.00	(375.29)	5,341.00	5,341.00
	Debt Service Totals	$0.00	$0.00	($0.21)	$49,624.00	$44,611.59	$50,328.00	$50,328.00
Cost Center **4952 - Landscape Maintenance** Totals		$2,522,255.41	$3,287,835.49	$2,862,738.31	$2,811,619.00	$2,595,366.30	$2,732,101.00	$2,856,795.00
Cost Center **4954 - Sweetland Ampitheater**								
Purchased/Contracted Services								
101-4950-4954-52-3999	Other Contractual Services	7,574.38	170.91	.00	.00	.00	.00	.00
	Purchased/Contracted Services Totals	$7,574.38	$170.91	$0.00	$0.00	$0.00	$0.00	$0.00
Cost Center **4954 - Sweetland Ampitheater** Totals		$7,574.38	$170.91	$0.00	$0.00	$0.00	$0.00	$0.00
Department **4950 - Parks and Cemeteries** Totals		$2,529,829.79	$3,288,356.40	$2,865,613.31	$2,814,119.00	$2,597,266.30	$2,734,601.00	$2,859,295.00
Department **6100 - Community Development**								
Personnel Services & Employee Benefits								
101-6100-51-1100	Regular Salaries and Wages	327,047.75	342,789.83	358,253.67	369,930.00	356,574.97	369,262.00	390,525.00
101-6100-51-1300	Overtime Wages	.00	.00	70.44	.00	106.75	6.75	.00
101-6100-51-2100	Group Insurance	51,999.96	51,999.96	51,999.96	40,339.00	36,977.38	40,339.00	30,037.00
101-6100-51-2200	FICA - City Share	23,934.24	25,159.84	26,416.22	28,300.00	26,507.01	28,249.00	29,875.00
101-6100-51-2400	Retirement & 401A	38,554.92	36,967.29	36,299.84	37,793.00	33,640.35	37,793.00	35,500.00



Budget 2027 Governmental Funds

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
Fund **101 - General Fund**								
EXPENSE								
Department **6100 - Community Development**								
Personnel Services & Employee Benefits								
101-6100-51-2700	Workers Comp Claims/Contrib	2,000.04	2,000.04	1,176.00	134.00	122.87	134.00	134.00
101-6100-51-2902	Travel and Training	6,959.40	6,877.54	10,454.33	10,000.00	7,587.74	7,200.00	10,000.00
	Personnel Services & Employee Benefits Totals	$450,496.31	$465,794.50	$484,670.46	$486,496.00	$461,517.07	$482,983.75	$496,071.00
Purchased/Contracted Services								
101-6100-52-2201	Vehicle Repair & Maintenance	101.18	1,330.04	3,344.95	1,000.00	412.21	500.00	1,000.00
101-6100-52-2203	Radio Maintenance	.00	.00	.00	8,760.00	8,030.00	8,760.00	9,232.00
101-6100-52-2526	IT Services	.00	.00	113,256.15	146,467.00	146,266.00	146,467.00	117,164.00
101-6100-52-3101	Gen Liability Claims/Contrib	2,499.96	2,499.96	1,751.04	198.00	181.50	198.00	205.00
101-6100-52-3107	Auto Liability Claims	2,499.96	2,499.96	.00	.00	.00	.00	.00
101-6100-52-3999	Other Contractual Services	36,929.59	211,716.19	1,366,288.14	1,043,500.00	1,784,017.62	1,723,063.00	1,850,708.00
	Purchased/Contracted Services Totals	$42,030.69	$218,046.15	$1,484,640.28	$1,199,925.00	$1,938,907.33	$1,878,988.00	$1,978,309.00
Supplies								
101-6100-53-1101	General Office Supplies	3,496.55	2,942.61	3,358.16	4,500.00	1,082.56	2,500.00	3,500.00
101-6100-53-1103	Materials	325.20	954.44	44.80	.00	121.23	200.00	200.00
101-6100-53-1200	Utilities/Energy	1,319.91	1,178.41	1,082.85	.00	766.65	900.00	900.00
101-6100-53-1270	Energy - Gasoline	159.45	417.35	358.64	350.00	483.70	500.00	500.00
101-6100-53-1401	Dues, Publications, Subscript	219.00	.00	125.00	.00	600.00	600.00	600.00
101-6100-53-1601	Small Tools and Equipment	.00	7,005.98	.00	.00	.00	.00	.00
	Supplies Totals	$5,520.11	$12,498.79	$4,969.45	$4,850.00	$3,054.14	$4,700.00	$5,700.00
Department **6100 - Community Development** Totals		$498,047.11	$696,339.44	$1,974,280.19	$1,691,271.00	$2,403,478.54	$2,366,671.75	$2,480,080.00
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	12,500.00	12,500.00	12,500.00	25,000.00	25,200.00	25,200.00	25,000.00
101-6900-57-1008	Upper Chattahoochee River Keeper	7,750.00	10,000.00	10,000.00	12,500.00	12,500.00	12,500.00	.00
101-6900-57-2001	LaGrange Personal Aid Assoc	12,500.00	12,500.00	12,500.00	12,500.00	12,500.00	12,500.00	.00
101-6900-57-2003	LaGrange Art Museum	11,458.33	12,500.00	10,000.00	5,000.00	5,000.00	5,000.00	.00
101-6900-57-2005	LaGrange Symphony Orchestra	7,500.00	7,500.00	7,500.00	5,000.00	5,000.00	5,000.00	.00
101-6900-57-2006	Women of the Church	2,558.55	3,159.56	61,588.72	2,700.00	2,380.05	2,700.00	.00
101-6900-57-2008	Memorial Library	1,212,500.00	.00	.00	.00	.00	.00	.00
101-6900-57-2013	Appropriation to D A S H	.00	750,000.00	.00	.00	.00	.00	.00
101-6900-57-2016	West GA Star	12,500.00	12,500.00	12,500.00	15,000.00	15,000.00	15,000.00	.00
101-6900-57-2019	GrandParents/SR Companion	7,000.00	8,000.00	8,000.00	3,900.00	3,900.00	3,900.00	.00
101-6900-57-2023	Lafayette Society Performing Art	8,541.67	12,500.00	10,000.00	3,900.00	3,900.00	3,900.00	.00
101-6900-57-2027	Red Cross	6,330.00	12,500.00	12,500.00	12,500.00	12,500.00	12,500.00	.00
101-6900-57-2029	Troup Cty Ctr - Strategic Plan	.00	.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00

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Fund **101 - General Fund**								
EXPENSE								
Department **6900 - Appropriation to Agencies**								
Other Costs								
101-6900-57-2031	Troup Cares	10,000.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	.00
101-6900-57-2038	Mental Health Court	.00	.00	.00	20,000.00	20,000.00	20,000.00	20,000.00
101-6900-57-2040	Joy Inside Tears Inc	.00	.00	4,500.00	4,500.00	4,500.00	4,500.00	.00
101-6900-57-2042	Fellowship Deliverance Ministry	.00	.00	5,000.00	5,000.00	5,000.00	5,000.00	.00
101-6900-57-2044	Communities in Schools of GA	12,500.00	25,000.00	12,500.00	20,000.00	20,000.00	20,000.00	.00
101-6900-57-2045	LaGrange/Troup Homeless Coalition	.00	.00	30,000.00	30,000.00	30,000.00	30,000.00	.00
101-6900-57-2046	Troup County District Attorney	.00	.00	.00	100,000.00	100,000.00	100,000.00	135,000.00
101-6900-57-2048	Black Women in Action	.00	.00	5,000.00	.00	.00	.00	.00
101-6900-57-2052	Discovering Soldiers Potential	.00	.00	12,500.00	12,500.00	12,500.00	12,500.00	.00
101-6900-57-2056	Clockwork Youth Academy	.00	.00	12,500.00	12,500.00	12,500.00	12,500.00	.00
101-6900-57-2059	Salvation Army	10,000.00	12,500.00	12,500.00	12,500.00	12,500.00	12,500.00	.00
101-6900-57-2062	Greater Achvmt Youth Empowerment Academy Inc	.00	25,000.00	.00	.00	.00	.00	.00
101-6900-57-2064	Tribe Ujama	.00	25,000.00	.00	.00	.00	.00	.00
101-6900-57-2065	Get Troup Reading (Troup Family Connection Inc)	.00	.00	.00	2,500.00	2,500.00	2,500.00	.00
101-6900-57-2066	Kid Intrapreneurs, Inc	.00	.00	.00	2,500.00	2,500.00	2,500.00	.00
101-6900-57-2067	EYE CU, Inc	.00	.00	.00	2,500.00	2,500.00	2,500.00	.00
101-6900-57-2068	Pay it Forward 2K15	.00	.00	.00	2,500.00	2,500.00	2,500.00	.00
101-6900-57-2162	Saving Our Sons	9,783.15	24,400.00	12,500.00	.00	.00	.00	.00
101-6900-57-2164	Troup County Juvenile Court	.00	.00	.00	12,000.00	.00	12,000.00	12,000.00
	Other Costs Totals	$1,343,421.70	$973,059.56	$301,588.72	$374,500.00	$362,380.05	$374,700.00	$422,000.00
Department **6900 - Appropriation to Agencies** Totals		$1,343,421.70	$973,059.56	$301,588.72	$374,500.00	$362,380.05	$374,700.00	$422,000.00
Department **9100 - Transfers**								
Interfund/Interdepartmental Charges								
101-9100-55-1104	Bank Service Fees	625.09	972.51	705.18	1,000.00	757.36	1,000.00	1,000.00
101-9100-55-1105	Bank Merchant Fees	16,292.94	18,645.93	5,213.42	6,000.00	5,284.42	5,500.00	6,000.00
	Interfund/Interdepartmental Charges Totals	$16,918.03	$19,618.44	$5,918.60	$7,000.00	$6,041.78	$6,500.00	$7,000.00
Other Financing Uses								
101-9100-61-1025	Transfer out - Sweetland Fund	.00	95,000.00	146,666.67	.00	.00	.00	.00
	Other Financing Uses Totals	$0.00	$95,000.00	$146,666.67	$0.00	$0.00	$0.00	$0.00
Department **9100 - Transfers** Totals		$16,918.03	$114,618.44	$152,585.27	$7,000.00	$6,041.78	$6,500.00	$7,000.00
Department **9200 - Contributions to Other Funds**								
Other Financing Uses								
101-9200-61-1026	Transfer out Hotel/Motel	3,478,269.55	1,299,827.08	.00	.00	.00	.00	.00
	Other Financing Uses Totals	$3,478,269.55	$1,299,827.08	$0.00	$0.00	$0.00	$0.00	$0.00
Department **9200 - Contributions to Other Funds** Totals		$3,478,269.55	$1,299,827.08	$0.00	$0.00	$0.00	$0.00	$0.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
Fund **101 - General Fund**								
EXPENSE								
Department **9300 - Other Agencies/Projects**								
Other Costs								
101-9300-57-3012	TAD #5 - Mall	.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00
	Other Costs Totals	$0.00	$60,000.00	$60,000.00	$60,000.00	$60,000.00	$60,000.00	$60,000.00
Department **9300 - Other Agencies/Projects** Totals		$0.00	$60,000.00	$60,000.00	$60,000.00	$60,000.00	$60,000.00	$60,000.00
	EXPENSE TOTALS	$37,176,294.90	$36,794,431.47	$41,666,075.72	$42,695,971.00	$40,774,810.64	$43,770,497.75	$45,124,079.00
Fund **101 - General Fund** Totals								
	REVENUE TOTALS	$43,590,819.98	$38,754,481.26	$40,379,547.94	$43,283,110.00	$45,512,338.08	$47,663,948.00	$45,605,105.00
	EXPENSE TOTALS	$37,176,294.90	$36,794,431.47	$41,666,075.72	$42,695,971.00	$40,774,810.64	$43,770,497.75	$45,124,079.00
Fund **101 - General Fund** Totals		$6,414,525.08	$1,960,049.79	($1,286,527.78)	$587,139.00	$4,737,527.44	$3,893,450.25	$481,026.00

Budget 2027 Governmental Funds

Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
Fund **201 - Community Development Fund**								
REVENUE								
Investment Income								
201-36-1002	Interest on Invested Funds	172.45	124.97	(3,401.82)	.00	984.01	1,000.00	1,000.00
	Investment Income Totals	$172.45	$124.97	($3,401.82)	$0.00	$984.01	$1,000.00	$1,000.00
Miscellaneous Revenue								
201-38-9008	Other Miscellaneous Revenue	43,191.40	25,752.35	2,414.61	2,500.00	1,788.28	2,500.00	2,500.00
201-38-9904	SOUL Tariff Revenue	10,786.02	15,297.02	18,910.33	18,500.00	19,723.39	19,200.00	19,200.00
	Miscellaneous Revenue Totals	$53,977.42	$41,049.37	$21,324.94	$21,000.00	$21,511.67	$21,700.00	$21,700.00
	REVENUE TOTALS	$54,149.87	$41,174.34	$17,923.12	$21,000.00	$22,495.68	$22,700.00	$22,700.00
EXPENSE								
Department **6100 - Community Development**								
Purchased/Contracted Services								
201-6100-52-2326	Rental Maintenance	1,297.00	1,449.00	2,817.90	.00	1,952.00	1,877.00	.00
	Purchased/Contracted Services Totals	$1,297.00	$1,449.00	$2,817.90	$0.00	$1,952.00	$1,877.00	$0.00
Cost Center **4945 - SOUL Prgm (Saving Utilities LT)**								
Other Costs								
201-6100-4945-57-3013	LaGrange Pilot - SOUL donations	15,000.00	50,000.00	31,065.00	2,000.00	.00	.00	.00
	Other Costs Totals	$15,000.00	$50,000.00	$31,065.00	$2,000.00	$0.00	$0.00	$0.00
Cost Center **4945 - SOUL Prgm (Saving Utilities LT)** Totals		$15,000.00	$50,000.00	$31,065.00	$2,000.00	$0.00	$0.00	$0.00
Department **6100 - Community Development** Totals		$16,297.00	$51,449.00	$33,882.90	$2,000.00	$1,952.00	$1,877.00	$0.00
Department **7320 - D A S H**								
Other Costs								
201-7320-57-2013	Appropriation to D A S H	50,000.00	.00	.00	.00	.00	.00	.00
	Other Costs Totals	$50,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Department **7320 - D A S H** Totals		$50,000.00	$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	150,000.00	.00	25,000.00	.00	.00	.00
	Purchased/Contracted Services Totals	$0.00	$150,000.00	$0.00	$25,000.00	$0.00	$0.00	$0.00
Capital Outlays								
201-7900-54-1314	Construction	.00	.00	.00	30,000.00	20,231.25	.00	.00
	Capital Outlays Totals	$0.00	$0.00	$0.00	$30,000.00	$20,231.25	$0.00	$0.00
Cost Center **7901 - Cannon Street Bldg**								
Purchased/Contracted Services								
201-7900-7901-52-2202	Building Repair & Maintenance	2,092.37	480.00	300.00	.00	300.00	300.00	.00
	Purchased/Contracted Services Totals	$2,092.37	$480.00	$300.00	$0.00	$300.00	$300.00	$0.00

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Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
Fund **201 - Community Development Fund**								
EXPENSE								
Department **7900 - Special Projects**								
Cost Center **7901 - Cannon Street Bldg**								
Supplies								
201-7900-7901-53-1200	Utilities/Energy	20,429.51	18,123.12	18,849.92	.00	.00	.00	.00
	Supplies Totals	$20,429.51	$18,123.12	$18,849.92	$0.00	$0.00	$0.00	$0.00
	Cost Center **7901 - Cannon Street Bldg** Totals	$22,521.88	$18,603.12	$19,149.92	$0.00	$300.00	$300.00	$0.00
	Department **7900 - Special Projects** Totals	$22,521.88	$168,603.12	$19,149.92	$55,000.00	$20,531.25	$300.00	$0.00
Department **9100 - Transfers**								
Interfund/Interdepartmental Charges								
201-9100-55-1104	Bank Service Fees	.00	.00	.00	.00	2,027.10	2,050.00	2,050.00
	Interfund/Interdepartmental Charges Totals	$0.00	$0.00	$0.00	$0.00	$2,027.10	$2,050.00	$2,050.00
	Department **9100 - Transfers** Totals	$0.00	$0.00	$0.00	$0.00	$2,027.10	$2,050.00	$2,050.00
	EXPENSE TOTALS	$88,818.88	$220,052.12	$53,032.82	$57,000.00	$24,510.35	$4,227.00	$2,050.00
Fund **201 - Community Development Fund** Totals								
	REVENUE TOTALS	$54,149.87	$41,174.34	$17,923.12	$21,000.00	$22,495.68	$22,700.00	$22,700.00
	EXPENSE TOTALS	$88,818.88	$220,052.12	$53,032.82	$57,000.00	$24,510.35	$4,227.00	$2,050.00
Fund **201 - Community Development Fund** Totals		($34,669.01)	($178,877.78)	($35,109.70)	($36,000.00)	($2,014.67)	$18,473.00	$20,650.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
Fund **275 - Hotel / Motel**								
REVENUE								
Taxes								
275-31-4100	Hotel Tax	5,047,280.89	4,509,691.00	4,331,661.30	4,500,000.00	3,814,761.81	4,000,000.00	4,500,000.00
275-31-4101	Tourism Product Development	.00	291,370.01	296,955.48	320,000.00	310,431.95	350,000.00	370,000.00
	Taxes Totals	$5,047,280.89	$4,801,061.01	$4,628,616.78	$4,820,000.00	$4,125,193.76	$4,350,000.00	$4,870,000.00
Investment Income								
275-36-1002	Interest on Invested Funds	.00	27.69	1,188.62	1,000.00	18,745.72	20,000.00	20,000.00
	Investment Income Totals	$0.00	$27.69	$1,188.62	$1,000.00	$18,745.72	$20,000.00	$20,000.00
	REVENUE TOTALS	$5,047,280.89	$4,801,088.70	$4,629,805.40	$4,821,000.00	$4,143,939.48	$4,370,000.00	$4,890,000.00
EXPENSE								
Department **7540 - Tourism**								
Purchased/Contracted Services								
275-7540-52-2202	Building Repair & Maintenance	.00	23,056.00	1,620.00	5,000.00	19,339.50	25,000.00	25,000.00
	Purchased/Contracted Services Totals	$0.00	$23,056.00	$1,620.00	$5,000.00	$19,339.50	$25,000.00	$25,000.00
Other Costs								
275-7540-57-2009	DMO - Tourism	2,209,347.58	2,100,464.14	2,025,017.75	2,000,000.00	1,792,940.27	1,750,000.00	1,968,750.00
275-7540-57-2058	Tourism Product Development	283,190.67	90,354.38	227,267.07	20,000.00	45,906.15	45,906.00	.00
	Other Costs Totals	$2,492,538.25	$2,190,818.52	$2,252,284.82	$2,020,000.00	$1,838,846.42	$1,795,906.00	$1,968,750.00
	Department **7540 - Tourism** Totals	$2,492,538.25	$2,213,874.52	$2,253,904.82	$2,025,000.00	$1,858,185.92	$1,820,906.00	$1,993,750.00
Department **8300 - Notes Payable**								
Cost Center **9324 - Great Wolf Conference Ctr**								
Interfund/Interdepartmental Charges								
275-8300-9324-55-1104	Bank Service Fees	.00	.00	600.00	500.00	.00	50.00	200.00
	Interfund/Interdepartmental Charges Totals	$0.00	$0.00	$600.00	$500.00	$0.00	$50.00	$200.00
Debt Service								
275-8300-9324-58-1118	Bond Principal	405,000.00	.00	445,000.00	470,000.00	470,000.00	470,000.00	495,000.00
275-8300-9324-58-2401	Bond Interest	580,731.30	.00	539,231.30	516,981.00	516,981.30	516,981.00	493,481.00
	Debt Service Totals	$985,731.30	$0.00	$984,231.30	$986,981.00	$986,981.30	$986,981.00	$988,481.00
	Cost Center **9324 - Great Wolf Conference Ctr** Totals	$985,731.30	$0.00	$984,831.30	$987,481.00	$986,981.30	$987,031.00	$988,681.00
	Department **8300 - Notes Payable** Totals	$985,731.30	$0.00	$984,831.30	$987,481.00	$986,981.30	$987,031.00	$988,681.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
Fund **275 - Hotel / Motel**								
EXPENSE								
Department **9200 - Contributions to Other Funds**								
Other Financing Uses								
275-9200-61-1001	Transfer Out-General Fund	5,047,280.89	557,695.98	668,200.57	1,160,000.00	1,151,771.06	1,200,000.00	705,000.00
275-9200-61-1025	Transfer out - Sweetland Fund	.00	25,252.08	312,541.77	320,000.00	325,885.53	350,000.00	870,000.00
	Other Financing Uses Totals	$5,047,280.89	$582,948.06	$980,742.34	$1,480,000.00	$1,477,656.59	$1,550,000.00	$1,575,000.00
Department **9200 - Contributions to Other Funds** Totals		$5,047,280.89	$582,948.06	$980,742.34	$1,480,000.00	$1,477,656.59	$1,550,000.00	$1,575,000.00
EXPENSE TOTALS		$8,525,550.44	$2,796,822.58	$4,219,478.46	$4,492,481.00	$4,322,823.81	$4,357,937.00	$4,557,431.00
Fund **275 - Hotel / Motel** Totals								
REVENUE TOTALS		$5,047,280.89	$4,801,088.70	$4,629,805.40	$4,821,000.00	$4,143,939.48	$4,370,000.00	$4,890,000.00
EXPENSE TOTALS		$8,525,550.44	$2,796,822.58	$4,219,478.46	$4,492,481.00	$4,322,823.81	$4,357,937.00	$4,557,431.00
Fund **275 - Hotel / Motel** Totals		($3,478,269.55)	$2,004,266.12	$410,326.94	$328,519.00	($178,884.33)	$12,063.00	$332,569.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
Fund **311 - General Capital Improve. Fund**								
REVENUE								
Intergovernmental Revenue								
311-33-1130	Parks Funding - Troup County	.00	.00	30,000.00	.00	.00	.00	.00
311-33-1131	Grant Proceeds	.00	.00	.00	.00	.00	.00	1,000,000.00
311-33-4159	GA DNR Grant	.00	.00	.00	3,000,000.00	.00	.00	3,000,000.00
311-33-4160	Troup Co part of Debt Payment	115,622.70	115,622.71	115,622.70	115,000.00	115,622.70	115,623.00	.00
311-33-4166	Troup Co part of Debt Callaway Loop Bond-Principle	.00	.00	.00	250,000.00	250,000.00	250,000.00	260,000.00
311-33-4167	Troup Co part of Debt Callaway Loop Bond-Interest	.00	.00	.00	36,543.00	36,542.76	36,543.00	24,868.00
	Intergovernmental Revenue Totals	$115,622.70	$115,622.71	$145,622.70	$3,401,543.00	$402,165.46	$402,166.00	$4,284,868.00
Investment Income								
311-36-1002	Interest on Invested Funds	109.83	60.57	271.35	300.00	1,548.50	2,500.00	3,000.00
	Investment Income Totals	$109.83	$60.57	$271.35	$300.00	$1,548.50	$2,500.00	$3,000.00
Contributions and Donations								
311-37-1003	Community Donations	.00	.00	150,000.00	1,125,000.00	663,308.18	1,000,000.00	1,000,000.00
311-37-1034	Troup County Contribution	.00	.00	.00	.00	.00	.00	1,000,000.00
311-37-1047	Donations - Friends of the Thread	.00	36,159.00	1,993,840.62	70,000.00	.00	.00	.00
	Contributions and Donations Totals	$0.00	$36,159.00	$2,143,840.62	$1,195,000.00	$663,308.18	$1,000,000.00	$2,000,000.00
Miscellaneous Revenue								
311-38-1001	Rents	20,212.90	15,600.00	10,254.84	10,000.00	9,250.00	10,100.00	10,500.00
311-38-1004	Transition Center Lease	492,061.38	511,766.67	536,450.08	665,472.00	610,017.10	665,472.00	692,091.00
311-38-1006	Transition Center Maintenance	18,000.00	18,000.00	18,000.00	18,000.00	16,500.00	18,000.00	18,000.00
311-38-1008	Theater Lease	358,640.76	358,640.76	290,000.04	289,992.00	290,000.04	290,000.00	145,000.00
311-38-1011	McGregor St. lease	43,617.62	48,000.00	53,184.00	53,646.00	49,147.94	53,646.00	55,788.00
311-38-9008	Other Miscellaneous Revenue	28,225.25	.00	.00	.00	.00	.00	.00
311-39-2200	Sale of Surplus Property	.00	6,000.00	.00	.00	.00	.00	.00
	Miscellaneous Revenue Totals	$960,757.91	$958,007.43	$907,888.96	$1,037,110.00	$974,915.08	$1,037,218.00	$921,379.00
Other Financing Sources								
311-39-1205	Transfers in from Utility Fund	73,100.00	.00	177,320.00	178,000.00	178,000.00	178,000.00	.00
	Other Financing Sources Totals	$73,100.00	$0.00	$177,320.00	$178,000.00	$178,000.00	$178,000.00	$0.00
	REVENUE TOTALS	$1,149,590.44	$1,109,849.71	$3,374,943.63	$5,811,953.00	$2,219,937.22	$2,619,884.00	$7,209,247.00
EXPENSE								
Department **4200 - Streets and Drain**								
Capital Outlays								
311-4200-54-1471	Road Constr & Resurfacing	.00	.00	.00	500,000.00	.00	.00	3,000,000.00
	Capital Outlays Totals	$0.00	$0.00	$0.00	$500,000.00	$0.00	$0.00	$3,000,000.00
Department **4200 - Streets and Drain** Totals		$0.00	$0.00	$0.00	$500,000.00	$0.00	$0.00	$3,000,000.00

LAGRANGE GEORGIA

Budget 2027 Governmental Funds

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
Fund **311 - General Capital Improve. Fund**								
EXPENSE								
Department **6901 - Transition Center**								
Purchased/Contracted Services								
311-6901-52-2334	Transition Ctr Maintenance Expense	40,402.76	57,941.00	189,405.73	45,000.00	164,689.07	160,000.00	150,000.00
	Purchased/Contracted Services Totals	$40,402.76	$57,941.00	$189,405.73	$45,000.00	$164,689.07	$160,000.00	$150,000.00
Department **6901 - Transition Center** Totals		$40,402.76	$57,941.00	$189,405.73	$45,000.00	$164,689.07	$160,000.00	$150,000.00
Department **8300 - Notes Payable**								
Debt Service								
311-8300-58-1113	Callaway Park South - principal	202,500.00	207,500.00	215,000.00	500,000.00	500,000.00	500,000.00	520,000.00
311-8300-58-1203	206 Ridley - Principal Payment	157,000.00	159,000.00	161,000.00	163,000.00	81,000.00	163,000.00	166,000.00
311-8300-58-2113	Callaway South - interest	52,792.74	47,527.74	42,132.74	73,086.00	73,085.50	73,086.00	49,736.00
311-8300-58-2119	206 Ridley - Interest Payment	21,770.54	19,294.22	16,825.72	14,159.00	13,011.20	14,159.00	11,551.00
	Debt Service Totals	$434,063.28	$433,321.96	$434,958.46	$750,245.00	$667,096.70	$750,245.00	$747,287.00
Department **8300 - Notes Payable** Totals		$434,063.28	$433,321.96	$434,958.46	$750,245.00	$667,096.70	$750,245.00	$747,287.00
Department **9100 - Transfers**								
Other Financing Uses								
311-9100-61-1017	Transfer out -Ridley Off Park Bo	188,000.00	188,000.00	250,000.02	.00	.00	.00	.00
	Other Financing Uses Totals	$188,000.00	$188,000.00	$250,000.02	$0.00	$0.00	$0.00	$0.00
Department **9100 - Transfers** Totals		$188,000.00	$188,000.00	$250,000.02	$0.00	$0.00	$0.00	$0.00
Department **9300 - Other Agencies/Projects**								
Cost Center **7902 - McGregor St Bldg**								
Purchased/Contracted Services								
311-9300-7902-52-2202	Building Repair & Maintenance	4,006.71	37,855.14	28,239.13	30,000.00	.00	.00	200,000.00
	Purchased/Contracted Services Totals	$4,006.71	$37,855.14	$28,239.13	$30,000.00	$0.00	$0.00	$200,000.00
Capital Outlays								
311-9300-7902-54-1200	Site Improvements	.00	.00	.00	.00	.00	.00	30,000.00
	Capital Outlays Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$30,000.00
Cost Center **7902 - McGregor St Bldg** Totals		$4,006.71	$37,855.14	$28,239.13	$30,000.00	$0.00	$0.00	$230,000.00
Cost Center **9309 - Carmike Theater Project**								
Debt Service								
311-9300-9309-58-1110	DLDA Rev Bond 2005 Prin	245,000.00	255,000.00	255,000.00	.00	.00	.00	.00
311-9300-9309-58-2111	DLDA Rev Bond 2005 Interest Exp	26,047.52	17,595.02	8,797.51	.00	.00	.00	.00
	Debt Service Totals	$271,047.52	$272,595.02	$263,797.51	$0.00	$0.00	$0.00	$0.00
Cost Center **9309 - Carmike Theater Project** Totals		$271,047.52	$272,595.02	$263,797.51	$0.00	$0.00	$0.00	$0.00
Cost Center **9311 - Ridley Lake**								
Capital Outlays								
311-9300-9311-54-1200	Site Improvements	.00	93,427.90	2,288,303.24	4,055,046.00	1,470,139.35	1,470,139.00	2,533,000.00
	Capital Outlays Totals	$0.00	$93,427.90	$2,288,303.24	$4,055,046.00	$1,470,139.35	$1,470,139.00	$2,533,000.00
Cost Center **9311 - Ridley Lake** Totals		$0.00	$93,427.90	$2,288,303.24	$4,055,046.00	$1,470,139.35	$1,470,139.00	$2,533,000.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
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	262,814.10	270,041.48	277,467.63	285,000.00	285,097.99	285,098.00	.00
311-9300-9321-58-2401	Bond Interest	30,124.08	22,896.70	15,470.55	8,000.00	7,805.99	7,806.00	.00
	Debt Service Totals	$292,938.18	$292,938.18	$292,938.18	$293,000.00	$292,903.98	$292,904.00	$0.00
Cost Center **9321 - Motorola Radio Project** Totals		$292,938.18	$292,938.18	$292,938.18	$293,000.00	$292,903.98	$292,904.00	$0.00
Cost Center **9329 - 406 East Depot Street**								
Capital Outlays								
311-9300-9329-54-1210	Land Acquisition	.00	41,095.00	.00	.00	.00	.00	.00
	Capital Outlays Totals	$0.00	$41,095.00	$0.00	$0.00	$0.00	$0.00	$0.00
Cost Center **9329 - 406 East Depot Street** Totals		$0.00	$41,095.00	$0.00	$0.00	$0.00	$0.00	$0.00
Department **9300 - Other Agencies/Projects** Totals		$567,992.41	$737,911.24	$2,873,278.06	$4,378,046.00	$1,763,043.33	$1,763,043.00	$2,763,000.00
	EXPENSE TOTALS	$1,230,458.45	$1,417,174.20	$3,747,642.27	$5,673,291.00	$2,594,829.10	$2,673,288.00	$6,660,287.00
Fund **311 - General Capital Improve. Fund** Totals								
	REVENUE TOTALS	$1,149,590.44	$1,109,849.71	$3,374,943.63	$5,811,953.00	$2,219,937.22	$2,619,884.00	$7,209,247.00
	EXPENSE TOTALS	$1,230,458.45	$1,417,174.20	$3,747,642.27	$5,673,291.00	$2,594,829.10	$2,673,288.00	$6,660,287.00
Fund **311 - General Capital Improve. Fund** Totals		($80,868.01)	($307,324.49)	($372,698.64)	$138,662.00	($374,891.88)	($53,404.00)	$548,960.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
Fund **315 - SPLOST V**								
REVENUE								
Taxes								
315-31-3201	SPLOST Revenue - LaGrange	5,144,427.15	5,617,075.91	2,774,470.60	.00	.00	.00	.00
315-31-3205	SPLOST Rev-CW The Thread	1,242,583.53	309,953.90	.00	.00	.00	.00	.00
	Taxes Totals	$6,387,010.68	$5,927,029.81	$2,774,470.60	$0.00	$0.00	$0.00	$0.00
Investment Income								
315-36-1002	Interest on Invested Funds	246.22	900.70	663.63	.00	.00	.00	.00
	Investment Income Totals	$246.22	$900.70	$663.63	$0.00	$0.00	$0.00	$0.00
	REVENUE TOTALS	$6,387,256.90	$5,927,930.51	$2,775,134.23	$0.00	$0.00	$0.00	$0.00
EXPENSE								
Department **9400 - SPLOST Projects**								
Purchased/Contracted Services								
315-9400-52-1650	Repairs to Pavement	.00	.00	1,795,304.30	.00	.00	.00	.00
315-9400-52-2328	Sidewalk Repairs	.00	702.45	105,982.13	.00	.00	.00	.00
315-9400-52-3999	Other Contractual Services	1,726,595.67	594,873.01	159,976.83	.00	.00	.00	.00
	Purchased/Contracted Services Totals	$1,726,595.67	$595,575.46	$2,061,263.26	$0.00	$0.00	$0.00	$0.00
Capital Outlays								
315-9400-54-2201	SPLOST Utility Relocation	.00	1,623,480.93	.00	.00	.00	.00	.00
315-9400-54-2202	SPLOST Road & Bridge Improvements	456,251.39	173,566.08	31,928.20	.00	.00	.00	.00
315-9400-54-2203	SPLOST Bike, Sidewalk Facilities & Neighborhood Parks	1,231,288.81	1,073,062.13	1,592,991.66	.00	.00	.00	.00
315-9400-54-2204	SPLOST Public Safety Facilities & Equipment	1,038,712.72	220,686.14	(8,307.61)	.00	.00	.00	.00
315-9400-54-2206	The Thread- Multi Use Trail	442,955.04	773,458.52	1,144,632.28	.00	.00	.00	.00
315-9400-54-2208	Reg Storm Water Mgmt Initiatives	120,799.00	.00	.00	.00	.00	.00	.00
	Capital Outlays Totals	$3,290,006.96	$3,864,253.80	$2,761,244.53	$0.00	$0.00	$0.00	$0.00
	Department **9400 - SPLOST Projects** Totals	$5,016,602.63	$4,459,829.26	$4,822,507.79	$0.00	$0.00	$0.00	$0.00
	EXPENSE TOTALS	$5,016,602.63	$4,459,829.26	$4,822,507.79	$0.00	$0.00	$0.00	$0.00
	Fund **315 - SPLOST V** Totals							
	REVENUE TOTALS	$6,387,256.90	$5,927,930.51	$2,775,134.23	$0.00	$0.00	$0.00	$0.00
	EXPENSE TOTALS	$5,016,602.63	$4,459,829.26	$4,822,507.79	$0.00	$0.00	$0.00	$0.00
	Fund **315 - SPLOST V** Totals	$1,370,654.27	$1,468,101.25	($2,047,373.56)	$0.00	$0.00	$0.00	$0.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
Fund **316 - SPLOST VI**								
REVENUE								
Taxes								
316-31-3201	SPLOST Revenue - LaGrange	.00	.00	1,570,853.95	6,681,000.00	9,594,110.14	10,000,000.00	9,100,000.00
	Taxes Totals	$0.00	$0.00	$1,570,853.95	$6,681,000.00	$9,594,110.14	$10,000,000.00	$9,100,000.00
Investment Income								
316-36-1002	Interest on Invested Funds	.00	.00	.00	1,000.00	20,080.60	22,000.00	25,000.00
	Investment Income Totals	$0.00	$0.00	$0.00	$1,000.00	$20,080.60	$22,000.00	$25,000.00
	REVENUE TOTALS	$0.00	$0.00	$1,570,853.95	$6,682,000.00	$9,614,190.74	$10,022,000.00	$9,125,000.00
EXPENSE								
Department **9400 - SPLOST Projects**								
Purchased/Contracted Services								
316-9400-52-1650	Repairs to Pavement	.00	.00	69,600.20	.00	511,493.45	410,000.00	400,000.00
316-9400-52-2328	Sidewalk Repairs	.00	.00	6,400.00	.00	267,975.88	285,000.00	285,000.00
316-9400-52-3999	Other Contractual Services	.00	.00	12,825.00	.00	6,362.50	10,000.00	10,000.00
	Purchased/Contracted Services Totals	$0.00	$0.00	$88,825.20	$0.00	$785,831.83	$705,000.00	$695,000.00
Capital Outlays								
316-9400-54-2202	SPLOST Road & Bridge Improvements	.00	.00	.00	150,000.00	.00	.00	.00
316-9400-54-2203	SPLOST Bike, Sidewalk Facilities & Neighborhood Parks	.00	.00	263,713.11	3,046,765.00	3,098,263.48	3,169,000.00	3,000,000.00
316-9400-54-2204	SPLOST Public Safety Facilities & Equipment	.00	.00	.00	2,000,000.00	400,415.23	900,000.00	1,100,000.00
316-9400-54-2206	The Thread- Multi Use Trail	.00	.00	.00	2,075,000.00	1,334,199.41	1,544,200.00	1,550,000.00
316-9400-54-2208	Reg Storm Water Mgmt Initiatives	.00	.00	.00	.00	429,420.28	429,420.00	850,000.00
	Capital Outlays Totals	$0.00	$0.00	$263,713.11	$7,271,765.00	$5,262,298.40	$6,042,620.00	$6,500,000.00
Department **9400 - SPLOST Projects** Totals		$0.00	$0.00	$352,538.31	$7,271,765.00	$6,048,130.23	$6,747,620.00	$7,195,000.00
	EXPENSE TOTALS	$0.00	$0.00	$352,538.31	$7,271,765.00	$6,048,130.23	$6,747,620.00	$7,195,000.00
Fund **316 - SPLOST VI** Totals								
	REVENUE TOTALS	$0.00	$0.00	$1,570,853.95	$6,682,000.00	$9,614,190.74	$10,022,000.00	$9,125,000.00
	EXPENSE TOTALS	$0.00	$0.00	$352,538.31	$7,271,765.00	$6,048,130.23	$6,747,620.00	$7,195,000.00
Fund **316 - SPLOST VI** Totals		$0.00	$0.00	$1,218,315.64	($589,765.00)	$3,566,060.51	$3,274,380.00	$1,930,000.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
Fund **511 - Tax Alloc Dist - Mill Creek Stn**								
REVENUE								
Intergovernmental Revenue								
511-33-4161	TAD -Pymt recd from Troup County	335,549.51	327,891.14	327,891.14	350,000.00	409,501.86	409,502.00	435,000.00
	Intergovernmental Revenue Totals	$335,549.51	$327,891.14	$327,891.14	$350,000.00	$409,501.86	$409,502.00	$435,000.00
	REVENUE TOTALS	$335,549.51	$327,891.14	$327,891.14	$350,000.00	$409,501.86	$409,502.00	$435,000.00
EXPENSE								
Department **9300 - Other Agencies/Projects**								
Other Costs								
511-9300-57-3015	TAD #2 - Mill Creek Station	335,549.51	327,891.14	327,891.14	350,000.00	409,501.86	409,502.00	435,000.00
	Other Costs Totals	$335,549.51	$327,891.14	$327,891.14	$350,000.00	$409,501.86	$409,502.00	$435,000.00
Department **9300 - Other Agencies/Projects** Totals		$335,549.51	$327,891.14	$327,891.14	$350,000.00	$409,501.86	$409,502.00	$435,000.00
	EXPENSE TOTALS	$335,549.51	$327,891.14	$327,891.14	$350,000.00	$409,501.86	$409,502.00	$435,000.00
Fund **511 - Tax Alloc Dist - Mill Creek Stn** Totals								
	REVENUE TOTALS	$335,549.51	$327,891.14	$327,891.14	$350,000.00	$409,501.86	$409,502.00	$435,000.00
	EXPENSE TOTALS	$335,549.51	$327,891.14	$327,891.14	$350,000.00	$409,501.86	$409,502.00	$435,000.00
Fund **511 - Tax Alloc Dist - Mill Creek Stn** Totals		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
Fund **513 - Tax Alloc Dist - Mall**								
REVENUE								
Intergovernmental Revenue								
513-33-4161	TAD -Pymt recd from Troup County	204,539.40	188,241.55	182,604.05	200,000.00	184,710.41	184,710.00	187,000.00
	Intergovernmental Revenue Totals	$204,539.40	$188,241.55	$182,604.05	$200,000.00	$184,710.41	$184,710.00	$187,000.00
	REVENUE TOTALS	$204,539.40	$188,241.55	$182,604.05	$200,000.00	$184,710.41	$184,710.00	$187,000.00
EXPENSE								
Department **9300 - Other Agencies/Projects**								
Other Costs								
513-9300-57-3012	TAD #5 - Mall	223,345.60	177,752.59	170,277.35	200,000.00	170,316.64	170,317.00	171,000.00
	Other Costs Totals	$223,345.60	$177,752.59	$170,277.35	$200,000.00	$170,316.64	$170,317.00	$171,000.00
Department **9300 - Other Agencies/Projects** Totals		$223,345.60	$177,752.59	$170,277.35	$200,000.00	$170,316.64	$170,317.00	$171,000.00
	EXPENSE TOTALS	$223,345.60	$177,752.59	$170,277.35	$200,000.00	$170,316.64	$170,317.00	$171,000.00
Fund **513 - Tax Alloc Dist - Mall** Totals								
	REVENUE TOTALS	$204,539.40	$188,241.55	$182,604.05	$200,000.00	$184,710.41	$184,710.00	$187,000.00
	EXPENSE TOTALS	$223,345.60	$177,752.59	$170,277.35	$200,000.00	$170,316.64	$170,317.00	$171,000.00
Fund **513 - Tax Alloc Dist - Mall** Totals		($18,806.20)	$10,488.96	$12,326.70	$0.00	$14,393.77	$14,393.00	$16,000.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
Fund **514 - Tax Alloc Dist-Town Ctr Marriott**								
REVENUE								
Miscellaneous Revenue								
514-38-9008	Other Miscellaneous Revenue	131,481.96	128,857.27	128,814.73	130,000.00	130,714.89	130,715.00	131,000.00
	Miscellaneous Revenue Totals	$131,481.96	$128,857.27	$128,814.73	$130,000.00	$130,714.89	$130,715.00	$131,000.00
	REVENUE TOTALS	$131,481.96	$128,857.27	$128,814.73	$130,000.00	$130,714.89	$130,715.00	$131,000.00
Fund **514 - Tax Alloc Dist-Town Ctr Marriott** Totals								
	REVENUE TOTALS	$131,481.96	$128,857.27	$128,814.73	$130,000.00	$130,714.89	$130,715.00	$131,000.00
Fund **514 - Tax Alloc Dist-Town Ctr Marriott** Totals		$131,481.96	$128,857.27	$128,814.73	$130,000.00	$130,714.89	$130,715.00	$131,000.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
Fund **517 - Tax Alloc Dist Downtown - Bull**								
REVENUE								
Intergovernmental Revenue								
517-33-4161	TAD -Pymt recd from Troup County	.00	.00	.00	25,000.00	.00	25,000.00	25,000.00
	Intergovernmental Revenue Totals	$0.00	$0.00	$0.00	$25,000.00	$0.00	$25,000.00	$25,000.00
	REVENUE TOTALS	$0.00	$0.00	$0.00	$25,000.00	$0.00	$25,000.00	$25,000.00
EXPENSE								
Department **9300 - Other Agencies/Projects**								
Other Costs								
517-9300-57-3018	TAD #7 - Downtown - Bull	.00	.00	34,747.00	25,000.00	.00	25,000.00	25,000.00
	Other Costs Totals	$0.00	$0.00	$34,747.00	$25,000.00	$0.00	$25,000.00	$25,000.00
Department **9300 - Other Agencies/Projects** Totals		$0.00	$0.00	$34,747.00	$25,000.00	$0.00	$25,000.00	$25,000.00
	EXPENSE TOTALS	$0.00	$0.00	$34,747.00	$25,000.00	$0.00	$25,000.00	$25,000.00
Fund **517 - Tax Alloc Dist Downtown - Bull** Totals								
	REVENUE TOTALS	$0.00	$0.00	$0.00	$25,000.00	$0.00	$25,000.00	$25,000.00
	EXPENSE TOTALS	$0.00	$0.00	$34,747.00	$25,000.00	$0.00	$25,000.00	$25,000.00
Fund **517 - Tax Alloc Dist Downtown - Bull** Totals		$0.00	$0.00	($34,747.00)	$0.00	$0.00	$0.00	$0.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
Fund **603 - Group Insurance Fund**								
REVENUE								
Intergovernmental Revenue								
603-38-2201	Contribution from General Fund	3,765,666.65	3,770,000.04	3,666,000.00	3,749,563.00	3,437,099.38	3,749,563.00	3,768,347.00
603-38-2205	Contribution from Utility Fund	455,000.04	455,000.04	455,000.04	451,047.00	413,459.75	451,047.00	444,754.00
603-38-2207	Contrib from Sanitation Fund	207,999.96	207,999.96	370,175.04	329,049.00	301,628.25	329,049.00	277,180.00
603-38-2212	Contrib from Payroll Fund	2,059,020.94	2,004,970.31	2,116,322.84	2,250,000.00	2,117,686.94	2,212,506.00	2,100,000.00
603-38-2215	Contributions From Water & Sewer	771,999.96	819,000.00	819,000.00	925,815.00	848,663.75	928,815.00	854,409.00
603-38-2216	Contributions from Electric Fd	299,000.04	298,999.08	299,000.04	354,781.00	325,215.88	354,781.00	353,429.00
603-38-2217	Contributions from Gas Fd	104,000.04	104,000.04	104,000.04	107,859.00	98,870.75	107,859.00	117,825.00
603-38-2218	Contributions from Telecom Fd	117,000.00	117,000.00	143,000.04	189,673.00	173,866.88	189,673.00	213,856.00
603-38-2222	Contributions from Sweetland	.00	.00	26,000.04	37,755.00	34,608.75	37,755.00	38,465.00
	Intergovernmental Revenue Totals	$7,779,687.63	$7,776,969.47	$7,998,498.08	$8,395,542.00	$7,751,100.33	$8,361,048.00	$8,168,265.00
Investment Income								
603-36-1002	Interest on Invested Funds	483.92	1,087.16	1,160.69	1,000.00	24,598.95	25,000.00	30,000.00
	Investment Income Totals	$483.92	$1,087.16	$1,160.69	$1,000.00	$24,598.95	$25,000.00	$30,000.00
Contributions and Donations								
603-37-1008	LaGrange Housing Authority	10,555.17	9,310.68	8,906.18	9,500.00	9,722.68	10,800.00	25,000.00
603-37-1017	D A S H Contributions	13,236.28	13,849.74	14,217.66	7,285.00	7,160.64	7,160.00	.00
603-37-1018	Development Authority Contrib	.00	3,750.59	46,207.02	47,360.00	43,840.58	47,900.00	48,400.00
	Contributions and Donations Totals	$23,791.45	$26,911.01	$69,330.86	$64,145.00	$60,723.90	$65,860.00	$73,400.00
Miscellaneous Revenue								
603-38-9001	COBRA/Employees	85,641.79	91,491.61	79,374.13	82,000.00	77,591.71	86,300.00	95,600.00
603-38-9008	Other Miscellaneous Revenue	1,294.56	.00	244,715.95	250,000.00	231,344.03	231,188.00	250,000.00
	Miscellaneous Revenue Totals	$86,936.35	$91,491.61	$324,090.08	$332,000.00	$308,935.74	$317,488.00	$345,600.00
	REVENUE TOTALS	$7,890,899.35	$7,896,459.25	$8,393,079.71	$8,792,687.00	$8,145,358.92	$8,769,396.00	$8,617,265.00
EXPENSE								
Department **9150 - Claims**								
Cost Center **9151 - Medical Insurance**								
Interfund/Interdepartmental Charges								
603-9150-9151-55-2101	TPA Fees	624,024.98	989,138.97	1,071,212.68	1,100,000.00	1,250,982.13	1,100,000.00	1,100,000.00
603-9150-9151-55-2201	Employee Claims-Medical	2,417,361.43	2,871,735.50	3,058,493.83	2,750,000.00	3,601,233.96	3,600,000.00	3,500,000.00
603-9150-9151-55-2203	Dependent Claims-Medical	2,390,690.87	2,729,108.38	2,932,478.60	2,800,000.00	2,673,805.74	2,800,000.00	2,700,000.00
603-9150-9151-55-2206	Re-Insurance Charge	258,830.02	.00	.00	.00	.00	.00	.00
	Interfund/Interdepartmental Charges Totals	$5,690,907.30	$6,589,982.85	$7,062,185.11	$6,650,000.00	$7,526,021.83	$7,500,000.00	$7,300,000.00
Other Costs								
603-9150-9151-57-3001	Miscellaneous Expense	.00	1,762.50	4,230.00	.00	3,525.00	4,200.00	4,200.00
	Other Costs Totals	$0.00	$1,762.50	$4,230.00	$0.00	$3,525.00	$4,200.00	$4,200.00
Cost Center **9151 - Medical Insurance** Totals		$5,690,907.30	$6,591,745.35	$7,066,415.11	$6,650,000.00	$7,529,546.83	$7,504,200.00	$7,304,200.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
Fund **603 - Group Insurance Fund**								
EXPENSE								
Department **9150 - Claims**								
Cost Center **9152 - Dental Insurance**								
Interfund/Interdepartmental Charges								
603-9150-9152-55-2202	Employee Claims-Dental	236,358.07	278,289.86	349,678.18	300,000.00	316,565.35	305,000.00	305,000.00
603-9150-9152-55-2204	Dependent Claims-Dental	90,174.54	869.00	.00	.00	.00	.00	.00
Interfund/Interdepartmental Charges Totals		$326,532.61	$279,158.86	$349,678.18	$300,000.00	$316,565.35	$305,000.00	$305,000.00
Cost Center **9152 - Dental Insurance** Totals		$326,532.61	$279,158.86	$349,678.18	$300,000.00	$316,565.35	$305,000.00	$305,000.00
Cost Center **9153 - Other Insurances**								
Personnel Services & Employee Benefits								
603-9150-9153-51-2150	Life Insurance	221,109.34	198,396.84	213,746.68	220,000.00	200,104.72	210,000.00	215,000.00
603-9150-9153-51-2160	Vision Insurance	38,284.80	37,240.60	40,574.08	40,000.00	41,793.16	42,000.00	42,000.00
603-9150-9153-51-2170	Disability Insurance	119,437.72	97,528.21	110,859.78	100,000.00	102,516.52	113,000.00	115,000.00
603-9150-9153-51-2300	Employee Assistance Program	11,578.50	14,594.00	13,674.00	14,000.00	13,674.00	14,000.00	14,000.00
Personnel Services & Employee Benefits Totals		$390,410.36	$347,759.65	$378,854.54	$374,000.00	$358,088.40	$379,000.00	$386,000.00
Cost Center **9153 - Other Insurances** Totals		$390,410.36	$347,759.65	$378,854.54	$374,000.00	$358,088.40	$379,000.00	$386,000.00
Department **9150 - Claims** Totals		$6,407,850.27	$7,218,663.86	$7,794,947.83	$7,324,000.00	$8,204,200.58	$8,188,200.00	$7,995,200.00
EXPENSE TOTALS		$6,407,850.27	$7,218,663.86	$7,794,947.83	$7,324,000.00	$8,204,200.58	$8,188,200.00	$7,995,200.00
Fund **603 - Group Insurance Fund** Totals								
REVENUE TOTALS		$7,890,899.35	$7,896,459.25	$8,393,079.71	$8,792,687.00	$8,145,358.92	$8,769,396.00	$8,617,265.00
EXPENSE TOTALS		$6,407,850.27	$7,218,663.86	$7,794,947.83	$7,324,000.00	$8,204,200.58	$8,188,200.00	$7,995,200.00
Fund **603 - Group Insurance Fund** Totals		$1,483,049.08	$677,795.39	$598,131.88	$1,468,687.00	($58,841.66)	$581,196.00	$622,065.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
Fund **604 - Property and Casualty Insur Fund**								
REVENUE								
Intergovernmental Revenue								
604-38-2201	Contribution from General Fund	547,866.68	547,799.04	719,040.00	629,175.00	577,476.13	629,175.00	636,640.00
604-38-2205	Contribution from Utility Fund	49,299.96	49,299.96	110,207.04	110,207.00	68,765.62	110,207.00	74,330.00
604-38-2207	Contrib from Sanitation Fund	66,600.00	66,600.00	136,916.04	250,186.00	229,338.12	250,186.00	255,018.00
604-38-2215	Contributions From Water & Sewer	158,499.96	158,499.96	2,217,134.00	240,745.00	220,682.00	240,745.00	245,538.00
604-38-2216	Contributions from Electric Fd	55,899.96	55,923.00	2,207,726.00	182,687.00	167,463.12	182,687.00	186,991.00
604-38-2217	Contributions from Gas Fd	63,200.04	63,200.04	940,083.96	179,440.00	164,486.63	179,440.00	183,732.00
604-38-2218	Contributions from Telecom Fd	3,900.00	3,900.00	64,929.00	64,719.00	59,326.63	64,719.00	66,254.00
604-38-2221	Contributions from Sweetland Fund	.00	.00	61,176.00	61,176.00	22,995.50	61,176.00	25,697.00
	Intergovernmental Revenue Totals	$945,266.60	$945,222.00	$6,457,212.04	$1,718,335.00	$1,510,533.75	$1,718,335.00	$1,674,200.00
Investment Income								
604-36-1002	Interest on Invested Funds	38,537.46	58,929.12	52,289.92	55,000.00	31,580.81	35,000.00	45,000.00
	Investment Income Totals	$38,537.46	$58,929.12	$52,289.92	$55,000.00	$31,580.81	$35,000.00	$45,000.00
Miscellaneous Revenue								
604-38-9008	Other Miscellaneous Revenue	99,274.71	146,156.33	1,070,443.39	100,000.00	172,993.90	175,000.00	100,000.00
	Miscellaneous Revenue Totals	$99,274.71	$146,156.33	$1,070,443.39	$100,000.00	$172,993.90	$175,000.00	$100,000.00
	REVENUE TOTALS	$1,083,078.77	$1,150,307.45	$7,579,945.35	$1,873,335.00	$1,715,108.46	$1,928,335.00	$1,819,200.00
EXPENSE								
Department **1555 - Risk Management**								
Cost Center **1556 - Insurance**								
Personnel Services & Employee Benefits								
604-1555-1556-51-2700	Workers Comp Claims/Contrib	268,678.43	203,821.84	241,028.02	175,000.00	181,255.83	185,000.00	175,000.00
	Personnel Services & Employee Benefits Totals	$268,678.43	$203,821.84	$241,028.02	$175,000.00	$181,255.83	$185,000.00	$175,000.00
Purchased/Contracted Services								
604-1555-1556-52-1202	Professional Services - Legal	26,870.50	114,484.92	202,326.47	35,000.00	1,490.00	25,000.00	25,000.00
604-1555-1556-52-3101	Gen Liability Claims/Contrib	67,406.39	90,921.40	6,203,944.21	100,000.00	174,482.61	175,000.00	100,000.00
604-1555-1556-52-3107	Auto Liability Claims	151,549.34	134,989.79	122,583.28	50,000.00	57,534.45	65,000.00	50,000.00
	Purchased/Contracted Services Totals	$245,826.23	$340,396.11	$6,528,853.96	$185,000.00	$233,507.06	$265,000.00	$175,000.00
Supplies								
604-1555-1556-53-1705	Miscellaneous Expense	4,318.96	4,010.00	13,409.00	5,000.00	4,258.00	5,000.00	5,000.00
	Supplies Totals	$4,318.96	$4,010.00	$13,409.00	$5,000.00	$4,258.00	$5,000.00	$5,000.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
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	18,220.29	23,986.21	29,527.41	35,000.00	45,090.17	50,000.00	35,000.00
604-1555-1556-55-2500	Premiums Paid	455,555.42	801,601.88	962,475.36	1,022,000.00	1,068,133.36	1,100,000.00	1,130,000.00
	Interfund/Interdepartmental Charges Totals	$473,775.71	$825,588.09	$992,002.77	$1,057,000.00	$1,113,223.53	$1,150,000.00	$1,165,000.00
	Cost Center **1556 - Insurance** Totals	$992,599.33	$1,373,816.04	$7,775,293.75	$1,422,000.00	$1,532,244.42	$1,605,000.00	$1,520,000.00
	Department **1555 - Risk Management** Totals	$992,599.33	$1,373,816.04	$7,775,293.75	$1,422,000.00	$1,532,244.42	$1,605,000.00	$1,520,000.00
Department **9100 - Transfers**								
Interfund/Interdepartmental Charges								
604-9100-55-1104	Bank Service Fees	711.90	723.49	700.90	650.00	706.28	650.00	650.00
	Interfund/Interdepartmental Charges Totals	$711.90	$723.49	$700.90	$650.00	$706.28	$650.00	$650.00
	Department **9100 - Transfers** Totals	$711.90	$723.49	$700.90	$650.00	$706.28	$650.00	$650.00
	EXPENSE TOTALS	$993,311.23	$1,374,539.53	$7,775,994.65	$1,422,650.00	$1,532,950.70	$1,605,650.00	$1,520,650.00
Fund **604 - Property and Casualty Insur Fund** Totals								
	REVENUE TOTALS	$1,083,078.77	$1,150,307.45	$7,579,945.35	$1,873,335.00	$1,715,108.46	$1,928,335.00	$1,819,200.00
	EXPENSE TOTALS	$993,311.23	$1,374,539.53	$7,775,994.65	$1,422,650.00	$1,532,950.70	$1,605,650.00	$1,520,650.00
Fund **604 - Property and Casualty Insur Fund** Totals		$89,767.54	($224,232.08)	($196,049.30)	$450,685.00	$182,157.76	$322,685.00	$298,550.00
Net Grand Totals								
	REVENUE GRAND TOTALS	$65,874,647.07	$60,326,281.18	$69,360,543.25	$71,990,085.00	$72,098,295.74	$76,146,190.00	$78,066,517.00
	EXPENSE GRAND TOTALS	$59,997,781.91	$54,787,156.75	$70,965,133.34	$69,512,158.00	$64,082,073.91	$67,952,238.75	$73,685,697.00
Net Grand Totals		$5,876,865.16	$5,539,124.43	($1,604,590.09)	$2,477,927.00	$8,016,221.83	$8,193,951.25	$4,380,820.00

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Budget 2027 Enterprise Funds

Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
Fund **521 - Utility Fund**								
REVENUE								
Intergovernmental Revenue								
521-33-1131	Grant Proceeds	.00	932,677.78	310,520.75	.00	.00	247,125.00	150,000.00
521-33-4165	Radio System Contributions	.00	1,445,924.13	475,367.68	327,329.00	.00	.00	.00
	Intergovernmental Revenue Totals	$0.00	$2,378,601.91	$785,888.43	$327,329.00	$0.00	$247,125.00	$150,000.00
Charges For Services								
521-34-5606	Radio System Services	.00	26,325.00	253,311.82	427,487.00	407,951.21	490,000.00	688,000.00
521-34-5624	IT Services	.00	.00	2,444,304.88	3,726,572.00	3,105,500.00	3,726,600.00	3,574,000.00
521-34-6003	Administrative/Connection Fees	30.00	30.00	60.00	.00	.00	.00	.00
521-34-6004	Other Miscellaneous Income	1,458.14	1,448.33	32,966.40	2,600.00	112,891.64	130,000.00	10,000.00
521-34-9108	ATM Service Fees	1,217.95	1,034.85	599.74	650.00	327.07	500.00	500.00
	Charges For Services Totals	$2,706.09	$28,838.18	$2,731,242.84	$4,157,309.00	$3,626,669.92	$4,347,100.00	$4,272,500.00
Investment Income								
521-36-1002	Interest on Invested Funds	.00	.00	.00	.00	1,056.65	800.00	800.00
	Investment Income Totals	$0.00	$0.00	$0.00	$0.00	$1,056.65	$800.00	$800.00
Miscellaneous Revenue								
521-38-9008	Other Miscellaneous Revenue	944.05	2,817.00	110,743.16	250.00	.00	.00	.00
	Miscellaneous Revenue Totals	$944.05	$2,817.00	$110,743.16	$250.00	$0.00	$0.00	$0.00
Other Financing Sources								
521-39-1207	Transfers in from Sanitation Fd	250,000.00	300,000.00	229,574.00	439,193.00	402,593.62	439,193.00	374,075.00
521-39-1215	Tranfer in from Water/Sewer Fund	2,600,000.00	2,600,000.00	1,747,550.00	2,333,054.00	2,138,632.87	2,333,054.00	1,841,351.00
521-39-1216	Transfer in from Electric Fund	800,000.00	900,000.00	1,024,034.00	1,367,356.00	1,253,409.63	1,367,356.00	1,150,616.00
521-39-1217	Transfer in from Gas Fund	1,100,000.00	1,256,000.00	584,725.00	718,082.00	658,241.87	718,082.00	565,402.00
521-39-1218	Transfer in from Telecom Fund	100,000.00	100,000.00	22,826.04	70,524.00	64,647.00	70,524.00	58,313.00
	Other Financing Sources Totals	$4,850,000.00	$5,156,000.00	$3,608,709.04	$4,928,209.00	$4,517,524.99	$4,928,209.00	$3,989,757.00
	REVENUE TOTALS	$4,853,650.14	$7,566,257.09	$7,236,583.47	$9,413,097.00	$8,145,251.56	$9,523,234.00	$8,413,057.00
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	395,120.45	421,885.71	720,749.98	730,110.00	657,390.57	746,205.00	767,934.00
521-4800-4801-51-1300	Overtime Wages	15,158.54	16,691.33	29,733.85	18,000.00	22,855.11	26,078.00	26,000.00
521-4800-4801-51-2100	Group Insurance	64,999.80	65,000.04	90,999.96	141,543.00	129,747.86	141,543.00	143,446.00
521-4800-4801-51-2200	FICA - City Share	28,160.74	30,527.20	51,977.07	57,230.00	47,341.84	59,080.00	60,736.00
521-4800-4801-51-2400	Retirement & 401A	47,657.16	44,455.36	71,072.59	75,658.00	68,235.76	75,658.00	72,400.00
521-4800-4801-51-2700	Workers Comp Claims/Contrib	500.04	500.04	2,058.00	234.00	214.50	234.00	235.00
521-4800-4801-51-2902	Travel and Training	16,573.73	7,451.47	14,085.60	22,000.00	16,767.51	17,500.00	22,000.00
	Personnel Services & Employee Benefits Totals	$568,170.46	$586,511.15	$980,677.05	$1,044,775.00	$942,553.15	$1,066,298.00	$1,092,751.00
Purchased/Contracted Services								
521-4800-4801-52-1306	Software Maintenance	557,450.04	656,715.48	1,141,999.36	1,400,000.00	1,144,149.35	1,313,000.00	1,500,000.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
Fund **521 - Utility Fund**								
EXPENSE								
Department **4800 - Telecommunications and Information Technology**								
Cost Center **4801 - Data Processing**								
Purchased/Contracted Services								
521-4800-4801-52-2203	Radio Maintenance	.00	29,843.93	276,489.51	577,500.00	107,753.30	405,000.00	688,000.00
521-4800-4801-52-3101	Gen Liability Claims/Contrib	.00	.00	6,023.04	1,174.00	1,076.13	1,174.00	1,468.00
521-4800-4801-52-3108	Insurance - Other	2,000.04	2,000.04	.00	.00	.00	.00	.00
521-4800-4801-52-3999	Other Contractual Services	25,112.18	72,143.25	116,050.63	150,000.00	186,820.24	193,000.00	309,228.00
	Purchased/Contracted Services Totals	$584,562.26	$760,702.70	$1,540,562.54	$2,128,674.00	$1,439,799.02	$1,912,174.00	$2,498,696.00
Supplies								
521-4800-4801-53-1101	General Office Supplies	1,905.85	3,464.82	2,836.06	3,000.00	2,405.15	2,900.00	3,000.00
521-4800-4801-53-1200	Utilities/Energy	.00	.00	44,201.10	180,000.00	145,595.03	175,000.00	180,000.00
521-4800-4801-53-1307	Non Cap Software	45.19	.00	5,357.80	8,000.00	34,017.00	26,750.00	8,000.00
521-4800-4801-53-1308	Non Cap Hardware	29,602.19	21,083.74	116,106.72	370,000.00	181,323.11	322,000.00	275,000.00
521-4800-4801-53-1601	Small Tools and Equipment	100.00	400.72	815.28	500.00	.00	.00	1,500.00
	Supplies Totals	$31,653.23	$24,949.28	$169,316.96	$561,500.00	$363,340.29	$526,650.00	$467,500.00
Cost Center **4801 - Data Processing** Totals		$1,184,385.95	$1,372,163.13	$2,690,556.55	$3,734,949.00	$2,745,692.46	$3,505,122.00	$4,058,947.00
Department **4800 - Telecommunications and Information Technology** Totals		$1,184,385.95	$1,372,163.13	$2,690,556.55	$3,734,949.00	$2,745,692.46	$3,505,122.00	$4,058,947.00
Department **4940 - General Utilities**								
Cost Center **4941 - Utilities Customer Service**								
Personnel Services & Employee Benefits								
521-4940-4941-51-1100	Regular Salaries and Wages	473,247.27	494,903.09	560,524.36	597,560.00	589,939.73	663,097.00	658,885.00
521-4940-4941-51-1300	Overtime Wages	1,670.10	2,340.11	3,796.80	3,500.00	6,112.60	6,925.00	6,925.00
521-4940-4941-51-2100	Group Insurance	156,000.00	143,000.04	143,000.04	140,673.00	128,950.25	140,673.00	132,417.00
521-4940-4941-51-2200	FICA - City Share	32,682.01	34,680.64	39,645.77	45,981.00	42,535.87	51,257.00	50,934.00
521-4940-4941-51-2400	Retirement & 401A	63,149.79	55,504.53	52,899.04	66,865.00	59,142.49	66,865.00	64,500.00
521-4940-4941-51-2700	Workers Comp Claims/Contrib	2,799.96	2,799.96	3,234.00	401.00	367.62	401.00	436.00
521-4940-4941-51-2901	Uniforms	2,046.78	2,768.94	1,640.25	3,500.00	1,511.15	2,000.00	2,000.00
521-4940-4941-51-2902	Travel and Training	3,476.21	5,826.99	3,714.97	5,000.00	4,874.43	4,500.00	5,500.00
	Personnel Services & Employee Benefits Totals	$735,072.12	$741,824.30	$808,455.23	$863,480.00	$833,434.14	$935,718.00	$921,597.00
Purchased/Contracted Services								
521-4940-4941-52-1201	Prof Servs - Audit & Accounting	121,968.00	110,220.00	.00	.00	.00	.00	.00
521-4940-4941-52-2203	Radio Maintenance	.00	.00	947.80	3,504.00	2,920.00	3,504.00	3,693.00
521-4940-4941-52-2526	IT Services	.00	.00	248,375.96	390,341.00	325,280.00	390,341.00	377,522.00
521-4940-4941-52-3101	Gen Liability Claims/Contrib	.00	.00	9,464.04	2,013.00	1,845.25	2,013.00	2,727.00
521-4940-4941-52-3103	Insurance - Bldg & Contents Fire	29,400.00	29,400.00	29,400.00	.00	.00	.00	.00
521-4940-4941-52-3999	Other Contractual Services	132,106.51	77,679.99	44,205.82	45,000.00	39,284.29	45,000.00	46,911.00
	Purchased/Contracted Services Totals	$283,474.51	$217,299.99	$332,393.62	$440,858.00	$369,329.54	$440,858.00	$430,853.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
Fund **521 - Utility Fund**								
EXPENSE								
Department **4940 - General Utilities**								
Cost Center **4941 - Utilities Customer Service**								
Supplies								
521-4940-4941-53-1101	General Office Supplies	12,193.46	7,605.49	9,088.43	9,500.00	4,257.69	5,500.00	7,500.00
521-4940-4941-53-1102	Postage and Express	123,004.97	133,914.31	161,434.09	148,000.00	140,442.99	148,000.00	148,000.00
521-4940-4941-53-1103	Materials	4,381.32	244.35	80.95	.00	.00	.00	.00
521-4940-4941-53-1401	Dues, Publications, Subscript	.00	302.24	551.83	.00	.00	.00	.00
	Supplies Totals	$139,579.75	$142,066.39	$171,155.30	$157,500.00	$144,700.68	$153,500.00	$155,500.00
Cost Center **4941 - Utilities Customer Service** Totals		$1,158,126.38	$1,101,190.68	$1,312,004.15	$1,461,838.00	$1,347,464.36	$1,530,076.00	$1,507,950.00
Cost Center **4942 - Utilities Engineering and Supervision**								
Personnel Services & Employee Benefits								
521-4940-4942-51-1100	Regular Salaries and Wages	326,625.46	274,891.21	60,300.80	61,572.00	55,788.80	63,065.60	67,543.00
521-4940-4942-51-2100	Group Insurance	39,000.00	39,000.00	12,999.96	11,107.00	10,181.38	11,107.00	11,280.00
521-4940-4942-51-2200	FICA - City Share	20,859.38	17,388.65	4,423.74	4,710.00	4,089.22	4,824.00	5,167.00
521-4940-4942-51-2400	Retirement & 401A	36,939.59	35,517.87	6,303.46	6,862.00	6,075.35	6,862.00	6,500.00
521-4940-4942-51-2700	Workers Comp Claims/Contrib	300.00	300.00	588.00	33.00	30.25	33.00	34.00
521-4940-4942-51-2902	Travel and Training	5,113.57	6,331.18	.00	1,000.00	.00	.00	1,000.00
	Personnel Services & Employee Benefits Totals	$428,838.00	$373,428.91	$84,615.96	$85,284.00	$76,165.00	$85,891.60	$91,524.00
Purchased/Contracted Services								
521-4940-4942-52-2201	Vehicle Repair & Maintenance	2,727.28	620.13	221.47	1,000.00	172.06	500.00	1,000.00
521-4940-4942-52-2203	Radio Maintenance	.00	.00	.00	3,504.00	2,920.00	3,504.00	3,693.00
521-4940-4942-52-2526	IT Services	.00	.00	14,052.24	17,437.00	14,530.00	17,437.00	6,694.00
521-4940-4942-52-3101	Gen Liability Claims/Contrib	.00	.00	1,721.04	168.00	154.00	168.00	210.00
521-4940-4942-52-3107	Auto Liability Claims	1,400.04	1,400.04	.00	.00	.00	.00	.00
521-4940-4942-52-3999	Other Contractual Services	390.00	700.00	458.01	420.00	490.00	600.00	718.00
	Purchased/Contracted Services Totals	$4,517.32	$2,720.17	$16,452.76	$22,529.00	$18,266.06	$22,209.00	$12,315.00
Supplies								
521-4940-4942-53-1101	General Office Supplies	238.48	722.41	3,428.07	2,500.00	358.00	500.00	1,000.00
521-4940-4942-53-1103	Materials	2,405.63	143.05	241.66	500.00	264.17	500.00	1,000.00
521-4940-4942-53-1200	Utilities/Energy	723.63	.00	.00	.00	.00	.00	.00
521-4940-4942-53-1270	Energy - Gasoline	1,894.60	1,915.79	1,291.04	1,500.00	980.22	1,200.00	1,500.00
521-4940-4942-53-1401	Dues, Publications, Subscript	547.49	5,396.78	1,501.66	17,000.00	5,179.70	5,300.00	6,000.00
	Supplies Totals	$5,809.83	$8,178.03	$6,462.43	$21,500.00	$6,782.09	$7,500.00	$9,500.00
Cost Center **4942 - Utilities Engineering and Supervision** Totals		$439,165.15	$384,327.11	$107,531.15	$129,313.00	$101,213.15	$115,600.60	$113,339.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
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	431,892.30	450,724.22	430,026.37	402,415.00	337,968.11	378,866.00	369,434.00
521-4940-4943-51-1101	Call Pay	7,354.18	8,084.47	6,759.45	6,550.00	7,168.01	8,055.00	8,055.00
521-4940-4943-51-1300	Overtime Wages	28,561.40	34,408.51	41,000.30	39,150.00	50,579.05	58,580.00	25,000.00
521-4940-4943-51-2100	Group Insurance	129,999.96	117,000.00	117,000.00	79,897.00	73,238.88	79,897.00	70,523.00
521-4940-4943-51-2200	FICA - City Share	33,400.94	35,515.74	34,462.26	34,281.00	28,705.78	34,081.00	30,790.00
521-4940-4943-51-2400	Retirement & 401A	57,879.48	48,211.25	48,447.60	43,242.00	38,636.85	43,242.00	38,000.00
521-4940-4943-51-2700	Workers Comp Claims/Contrib	6,600.00	6,600.00	10,584.96	6,736.00	6,174.63	6,736.00	5,918.00
521-4940-4943-51-2901	Uniforms	2,770.52	1,590.45	1,721.12	1,400.00	1,089.23	1,000.00	1,000.00
521-4940-4943-51-2902	Travel and Training	75.67	10.28	2,065.78	1,500.00	650.00	650.00	2,000.00
	Personnel Services & Employee Benefits Totals	$698,534.45	$702,144.92	$692,067.84	$615,171.00	$544,210.54	$611,107.00	$550,720.00
Purchased/Contracted Services								
521-4940-4943-52-2201	Vehicle Repair & Maintenance	17,864.15	15,138.92	17,885.68	15,000.00	22,954.53	22,000.00	15,000.00
521-4940-4943-52-2203	Radio Maintenance	.00	.00	5,184.09	19,272.00	16,060.00	19,272.00	20,311.00
521-4940-4943-52-2526	IT Services	.00	.00	28,115.98	104,622.00	87,190.00	104,622.00	127,186.00
521-4940-4943-52-3101	Gen Liability Claims/Contrib	.00	.00	30,972.96	33,790.00	30,974.13	33,790.00	36,977.00
521-4940-4943-52-3107	Auto Liability Claims	4,899.96	4,899.96	.00	.00	.00	.00	.00
521-4940-4943-52-3999	Other Contractual Services	90,838.06	123,585.10	19,229.00	23,000.00	26,019.98	29,000.00	30,071.00
	Purchased/Contracted Services Totals	$113,602.17	$143,623.98	$101,387.71	$195,684.00	$183,198.64	$208,684.00	$229,545.00
Supplies								
521-4940-4943-53-1101	General Office Supplies	75.46	883.20	783.47	1,100.00	559.90	1,100.00	1,100.00
521-4940-4943-53-1103	Materials	736.15	843.86	1,373.03	2,000.00	55.51	1,000.00	1,000.00
521-4940-4943-53-1270	Energy - Gasoline	21,034.99	18,586.00	20,816.98	18,000.00	15,333.10	18,000.00	16,000.00
521-4940-4943-53-1601	Small Tools and Equipment	3,654.31	3,460.00	.00	5,000.00	1,320.00	1,500.00	1,500.00
	Supplies Totals	$25,500.91	$23,773.06	$22,973.48	$26,100.00	$17,268.51	$21,600.00	$19,600.00
	Cost Center **4943 - Utilities Services** Totals	$837,637.53	$869,541.96	$816,429.03	$836,955.00	$744,677.69	$841,391.00	$799,865.00
Cost Center **4944 - Utilities Service Center**								
Personnel Services & Employee Benefits								
521-4940-4944-51-1100	Regular Salaries and Wages	288,873.83	349,810.80	347,964.81	355,420.00	275,694.89	312,120.00	322,125.00
521-4940-4944-51-1300	Overtime Wages	38,874.32	27,096.84	33,607.22	40,420.00	17,453.07	19,350.00	19,350.00
521-4940-4944-51-2100	Group Insurance	65,000.04	90,999.96	90,999.96	77,827.00	71,341.38	77,827.00	87,088.00
521-4940-4944-51-2200	FICA - City Share	23,204.59	26,688.73	26,933.87	30,282.00	20,425.70	25,357.00	26,123.00
521-4940-4944-51-2400	Retirement & 401A	31,480.63	38,860.46	37,610.55	36,460.00	32,970.84	36,460.00	31,200.00
521-4940-4944-51-2700	Workers Comp Claims/Contrib	1,400.04	1,400.04	4,116.00	5,064.00	4,642.00	5,064.00	3,632.00
521-4940-4944-51-2901	Uniforms	299.91	1,694.69	1,243.51	1,500.00	99.99	1,500.00	1,500.00
521-4940-4944-51-2902	Travel and Training	(2,347.95)	937.49	941.81	2,000.00	.00	.00	.00
	Personnel Services & Employee Benefits Totals	$446,785.41	$537,489.01	$543,417.73	$548,973.00	$422,627.87	$477,678.00	$491,018.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 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	49,956.61	28,822.65	35,600.66	25,000.00	19,166.35	25,000.00	25,000.00
521-4940-4944-52-2202	Building Repair & Maintenance	30,454.84	39,333.36	9,969.80	25,000.00	1,190.57	10,000.00	10,000.00
521-4940-4944-52-2203	Radio Maintenance	314.00	.00	2,831.88	10,512.00	8,760.00	10,512.00	11,079.00
521-4940-4944-52-2205	Other Repair & Maintenance	360.00	600.00	400.00	600.00	480.00	600.00	600.00
521-4940-4944-52-2526	IT Services	.00	.00	36,084.11	41,156.00	34,300.00	41,156.00	39,776.00
521-4940-4944-52-3101	Gen Liability Claims/Contrib	.00	.00	12,045.00	25,404.00	23,287.00	25,404.00	22,693.00
521-4940-4944-52-3999	Other Contractual Services	43,739.96	49,441.45	54,601.85	50,000.00	57,229.23	66,000.00	65,307.00
	Purchased/Contracted Services Totals	$124,825.41	$118,197.46	$151,533.30	$177,672.00	$144,413.15	$178,672.00	$174,455.00
Supplies								
521-4940-4944-53-1101	General Office Supplies	2,759.75	8,242.43	3,922.15	7,500.00	1,387.84	2,000.00	2,000.00
521-4940-4944-53-1103	Materials	15,664.40	48,025.07	65,008.28	50,000.00	39,635.26	50,000.00	50,000.00
521-4940-4944-53-1200	Utilities/Energy	38,567.88	33,985.36	39,561.71	35,000.00	36,362.70	38,500.00	40,000.00
521-4940-4944-53-1270	Energy - Gasoline	13,682.05	20,588.79	17,743.68	20,000.00	16,615.01	20,000.00	20,000.00
	Supplies Totals	$70,674.08	$110,841.65	$126,235.82	$112,500.00	$94,000.81	$110,500.00	$112,000.00
Cost Center **4944 - Utilities Service Center** Totals		$642,284.90	$766,528.12	$821,186.85	$839,145.00	$661,041.83	$766,850.00	$777,473.00
Department **4940 - General Utilities** Totals		$3,077,213.96	$3,121,587.87	$3,057,151.18	$3,267,251.00	$2,854,397.03	$3,253,917.60	$3,198,627.00
Department **9100 - Transfers**								
Interfund/Interdepartmental Charges								
521-9100-55-1104	Bank Service Fees	30,547.06	37,818.97	32,417.10	32,000.00	21,674.19	25,600.00	30,000.00
521-9100-55-1105	Bank Merchant Fees	219,701.09	214,517.58	306,395.15	270,000.00	277,557.74	300,400.00	300,500.00
521-9100-55-1106	ATM Expenses	.00	25.00	.00	.00	.00	.00	.00
	Interfund/Interdepartmental Charges Totals	$250,248.15	$252,361.55	$338,812.25	$302,000.00	$299,231.93	$326,000.00	$330,500.00
Depreciation								
521-9100-56-3000	Depreciation Expense	224,708.37	287,128.35	168,038.60	380,000.00	175,602.76	234,137.00	238,820.00
	Depreciation Totals	$224,708.37	$287,128.35	$168,038.60	$380,000.00	$175,602.76	$234,137.00	$238,820.00
Department **9100 - Transfers** Totals		$474,956.52	$539,489.90	$506,850.85	$682,000.00	$474,834.69	$560,137.00	$569,320.00
Department **9200 - Contributions to Other Funds**								
Other Financing Uses								
521-9200-61-1003	Transfer Out-Cap Improvement Fd	.00	.00	177,320.00	178,000.00	178,000.00	178,000.00	.00
	Other Financing Uses Totals	$0.00	$0.00	$177,320.00	$178,000.00	$178,000.00	$178,000.00	$0.00
Department **9200 - Contributions to Other Funds** Totals		$0.00	$0.00	$177,320.00	$178,000.00	$178,000.00	$178,000.00	$0.00
EXPENSE TOTALS		$4,736,556.43	$5,033,240.90	$6,431,878.58	$7,862,200.00	$6,252,924.18	$7,497,176.60	$7,826,894.00
Fund **521 - Utility Fund** Totals								
REVENUE TOTALS		$4,853,650.14	$7,566,257.09	$7,236,583.47	$9,413,097.00	$8,145,251.56	$9,523,234.00	$8,413,057.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
	EXPENSE TOTALS	$4,736,556.43	$5,033,240.90	$6,431,878.58	$7,862,200.00	$6,252,924.18	$7,497,176.60	$7,826,894.00
	Fund **521 - Utility Fund** Totals	$117,093.71	$2,533,016.19	$804,704.89	$1,550,897.00	$1,892,327.38	$2,026,057.40	$586,163.00

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Fund **523 - Water & Sewer Fund**								
REVENUE								
Intergovernmental Revenue								
523-33-4164	FEMA DR-4685	.00	4,093.79	.00	.00	.00	.00	.00
	Intergovernmental Revenue Totals	$0.00	$4,093.79	$0.00	$0.00	$0.00	$0.00	$0.00
Charges For Services								
523-34-4211	Sale of Water	10,647,184.16	10,754,810.29	11,641,206.71	13,500,000.00	9,978,171.45	11,842,764.00	13,000,000.00
523-34-4212	Fire Services	74,946.58	76,734.25	80,615.65	80,437.00	71,704.08	85,000.00	85,000.00
523-34-4213	Water Connection Fees	1,662,485.41	1,883,332.60	398,516.68	350,000.00	575,473.96	550,000.00	300,000.00
523-34-4214	Allowances & Adjustments	(230,650.11)	(230,513.39)	(261,318.41)	(200,000.00)	(243,779.16)	(275,000.00)	(200,000.00)
523-34-4215	Miscellaneous	4,769.14	3,920.57	(465.01)	.00	2,065.00	1,765.00	.00
523-34-4216	Hydrant Rental-Troup County	17,817.28	18,570.24	18,570.24	18,500.00	16,473.20	19,900.00	20,000.00
523-34-4217	Penalties-Water	137,990.78	139,401.76	149,498.72	155,000.00	130,476.45	155,000.00	155,000.00
523-34-4218	District 1 Surcharge - Water	120,455.89	129,013.93	156,689.48	150,000.00	141,659.16	168,000.00	170,000.00
523-34-4255	Sewer Service Charge	7,406,511.53	7,268,093.12	7,997,696.80	8,200,000.00	6,879,460.06	7,264,695.00	8,000,000.00
523-34-4256	Sewer Connection Fees	2,089,603.03	1,447,507.69	1,356,516.29	800,000.00	1,192,060.25	1,200,000.00	750,000.00
523-34-4257	Allowances & Adjustments	(197,396.70)	(161,244.10)	(178,536.18)	(150,000.00)	(159,967.24)	(185,000.00)	(150,000.00)
523-34-4258	Miscellaneous	3,241.56	55,791.86	2,361.29	5,000.00	5,950.00	6,000.00	5,000.00
523-34-4259	Wastewater Trmt Permits/Fees	215,870.00	295,620.00	369,965.53	300,000.00	345,947.95	410,000.00	410,000.00
523-34-4260	Penalties-Sewer	88,002.66	87,704.50	93,745.56	105,000.00	85,752.51	101,500.00	105,000.00
523-34-4262	District 1 Surchage - Sewer	141,131.63	138,705.89	166,142.94	155,000.00	149,860.63	178,000.00	180,000.00
523-34-6003	Administrative/Connection Fees	25,910.00	31,420.00	28,580.00	31,000.00	33,075.00	37,266.00	38,000.00
523-34-6004	Other Miscellaneous Income	26,548.19	45,149.02	24,183.79	30,000.00	20,536.09	25,000.00	30,000.00
523-34-6005	Check Read	1,020.00	710.00	680.00	1,000.00	30.00	30.00	100.00
523-34-6011	Elderly Discounts-Water	(14,802.96)	(15,027.31)	(16,640.68)	(16,700.00)	(14,942.67)	(17,205.00)	(17,205.00)
523-34-6016	Water Bad Debt	11,146.03	(53,737.73)	(74,989.40)	(20,000.00)	(29,267.62)	(29,500.00)	(29,500.00)
523-34-6017	Sewer Bad Debt	(7,336.52)	(21,220.58)	(21,726.12)	(15,000.00)	(9,513.45)	(10,000.00)	(9,000.00)
	Charges For Services Totals	$22,224,447.58	$21,894,742.61	$21,931,293.88	$23,479,237.00	$19,171,225.65	$21,528,215.00	$22,842,395.00
Investment Income								
523-36-1002	Interest on Invested Funds	196,791.64	255,389.27	298,079.86	235,000.00	280,529.34	300,000.00	250,000.00
	Investment Income Totals	$196,791.64	$255,389.27	$298,079.86	$235,000.00	$280,529.34	$300,000.00	$250,000.00
Contributions and Donations								
523-38-2219	Contributions - Round Up Program	11,371.91	11,933.98	12,362.29	12,000.00	10,339.71	11,000.00	11,000.00
	Contributions and Donations Totals	$11,371.91	$11,933.98	$12,362.29	$12,000.00	$10,339.71	$11,000.00	$11,000.00
Miscellaneous Revenue								
523-38-9008	Other Miscellaneous Revenue	3,901.00	490.00	57,901.81	1,000.00	97,782.32	100,000.00	50,000.00
	Miscellaneous Revenue Totals	$3,901.00	$490.00	$57,901.81	$1,000.00	$97,782.32	$100,000.00	$50,000.00
Other Financing Sources								
523-39-2101	Sale of Surplus Equipment	7,969.55	7,775.75	.00	.00	580.45	580.00	500.00
	Other Financing Sources Totals	$7,969.55	$7,775.75	$0.00	$0.00	$580.45	$580.00	$500.00
	REVENUE TOTALS	$22,444,481.68	$22,174,425.40	$22,299,637.84	$23,727,237.00	$19,560,457.47	$21,939,795.00	$23,153,895.00



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Fund **523 - Water & Sewer Fund**								
EXPENSE								
Department **4300 - Sewer System**								
Cost Center **4320 - Sewer Collection**								
Personnel Services & Employee Benefits								
523-4300-4320-51-1100	Regular Salaries and Wages	558,939.45	591,000.26	618,662.49	632,355.00	574,153.98	653,330.00	704,370.00
523-4300-4320-51-1101	Call Pay	6,519.48	6,961.80	7,635.00	7,835.00	6,994.34	8,045.00	8,045.00
523-4300-4320-51-1300	Overtime Wages	22,719.89	25,355.69	19,425.25	20,000.00	22,884.50	25,600.00	25,600.00
523-4300-4320-51-2100	Group Insurance	156,000.12	156,000.00	156,000.12	199,547.00	182,918.12	199,547.00	192,186.00
523-4300-4320-51-2200	FICA - City Share	40,731.85	43,465.46	44,438.27	50,505.00	41,181.53	52,554.00	56,458.00
523-4300-4320-51-2400	Retirement & 401A	67,524.03	64,159.75	63,543.08	68,081.00	60,801.44	68,081.00	69,100.00
523-4300-4320-51-2700	Workers Comp Claims/Contrib	24,000.00	24,000.00	7,056.96	17,801.00	16,317.62	17,801.00	17,873.00
523-4300-4320-51-2901	Uniforms	3,018.04	2,643.38	3,459.23	3,500.00	3,155.16	3,500.00	4,000.00
523-4300-4320-51-2902	Travel and Training	2,737.28	1,147.83	5,340.49	5,000.00	2,368.00	5,000.00	5,000.00
	Personnel Services & Employee Benefits Totals	$882,190.14	$914,734.17	$925,560.89	$1,004,624.00	$910,774.69	$1,033,458.00	$1,082,632.00
Purchased/Contracted Services								
523-4300-4320-52-1203	Prof Services - Engineering	17,843.50	.00	1,740.00	40,000.00	27,960.00	40,000.00	40,000.00
523-4300-4320-52-2201	Vehicle Repair & Maintenance	66,967.79	95,449.15	56,158.39	50,000.00	63,372.57	70,000.00	60,000.00
523-4300-4320-52-2202	Building Repair & Maintenance	227.59	3,465.67	892.00	10,000.00	456.25	500.00	5,000.00
523-4300-4320-52-2203	Radio Maintenance	.00	.00	1,884.08	7,008.00	5,840.00	7,008.00	7,386.00
523-4300-4320-52-2207	Landfill Tipping Fees	2,134.33	.00	.00	.00	229.59	.00	.00
523-4300-4320-52-2320	Equipment Rental	2,770.95	.00	.00	.00	.00	.00	.00
523-4300-4320-52-2526	IT Services	.00	.00	35,147.85	53,811.00	44,840.00	53,811.00	48,358.00
523-4300-4320-52-3101	Gen Liability Claims/Contrib	20,300.04	20,300.04	34,968.96	62,907.00	57,664.75	62,907.00	64,442.00
523-4300-4320-52-3107	Auto Liability Claims	6,099.96	6,099.96	.00	.00	.00	.00	.00
523-4300-4320-52-3999	Other Contractual Services	96,009.25	146,735.95	106,620.59	250,000.00	218,068.26	260,000.00	500,118.00
	Purchased/Contracted Services Totals	$212,353.41	$272,050.77	$237,411.87	$473,726.00	$418,431.42	$494,226.00	$725,304.00
Supplies								
523-4300-4320-53-1101	General Office Supplies	623.66	579.06	2,073.70	3,000.00	379.97	3,000.00	3,000.00
523-4300-4320-53-1103	Materials	74,141.22	149,864.48	92,035.34	100,000.00	50,510.37	60,000.00	100,000.00
523-4300-4320-53-1200	Utilities/Energy	29,721.32	29,145.38	26,093.51	31,500.00	23,993.00	31,500.00	31,500.00
523-4300-4320-53-1270	Energy - Gasoline	50,691.93	44,378.61	38,792.50	45,000.00	34,505.71	45,000.00	45,000.00
523-4300-4320-53-1401	Dues, Publications, Subscript	.00	1,655.80	462.43	1,656.00	.00	1,656.00	1,656.00
523-4300-4320-53-1601	Small Tools and Equipment	12,564.40	10,193.01	9,175.26	15,000.00	7,282.23	7,500.00	15,000.00
	Supplies Totals	$167,742.53	$235,816.34	$168,632.74	$196,156.00	$116,671.28	$148,656.00	$196,156.00
	Cost Center **4320 - Sewer Collection** Totals	$1,262,286.08	$1,422,601.28	$1,331,605.50	$1,674,506.00	$1,445,877.39	$1,676,340.00	$2,004,092.00
Cost Center **4330 - Sewage Pumping and Treatment**								
Personnel Services & Employee Benefits								
523-4300-4330-51-1100	Regular Salaries and Wages	949,463.39	999,408.68	1,039,626.88	1,061,718.00	911,074.74	1,009,468.00	989,135.00
523-4300-4330-51-1101	Call Pay	8,457.54	8,450.82	8,883.18	8,478.00	7,400.80	8,365.00	8,365.00
523-4300-4330-51-1300	Overtime Wages	139,775.07	145,200.30	165,956.74	143,410.00	144,876.39	159,800.00	159,800.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
Fund **523 - Water & Sewer Fund**								
EXPENSE								
Department **4300 - Sewer System**								
Cost Center **4330 - Sewage Pumping and Treatment**								
Personnel Services & Employee Benefits								
523-4300-4330-51-2100	Group Insurance	234,000.00	234,000.00	234,000.00	279,387.00	256,104.75	279,387.00	237,134.00
523-4300-4330-51-2200	FICA - City Share	77,296.06	82,221.40	85,928.92	92,841.00	75,569.79	90,089.00	88,533.00
523-4300-4330-51-2400	Retirement & 401A	117,798.62	110,629.97	107,960.05	113,824.00	101,763.18	113,824.00	108,500.00
523-4300-4330-51-2700	Workers Comp Claims/Contrib	18,000.00	18,000.00	10,584.96	12,475.00	11,435.38	12,475.00	12,526.00
523-4300-4330-51-2901	Uniforms	5,136.87	4,196.12	5,248.45	5,000.00	5,238.33	5,300.00	6,000.00
523-4300-4330-51-2902	Travel and Training	10,632.36	7,189.60	9,343.67	10,000.00	3,432.43	8,000.00	10,000.00
	Personnel Services & Employee Benefits Totals	$1,560,559.91	$1,609,296.89	$1,667,532.85	$1,727,133.00	$1,516,895.79	$1,686,708.00	$1,619,993.00
Purchased/Contracted Services								
523-4300-4330-52-1203	Prof Services - Engineering	.00	.00	71,795.25	50,000.00	96,176.75	150,000.00	50,000.00
523-4300-4330-52-2201	Vehicle Repair & Maintenance	53,373.79	28,480.62	47,977.58	40,000.00	28,542.74	35,000.00	40,000.00
523-4300-4330-52-2202	Building Repair & Maintenance	25,149.32	46,439.37	60,489.64	60,000.00	37,172.21	40,000.00	60,000.00
523-4300-4330-52-2205	Other Repair & Maintenance	113,370.80	488,243.54	538,617.13	400,000.00	141,151.33	300,000.00	300,000.00
523-4300-4330-52-2207	Landfill Tipping Fees	209,729.84	190,232.32	192,143.58	160,000.00	152,508.04	155,000.00	150,000.00
523-4300-4330-52-2526	IT Services	.00	.00	98,400.15	122,059.00	101,720.00	122,059.00	132,186.00
523-4300-4330-52-3101	Gen Liability Claims/Contrib	20,300.04	20,300.04	52,454.04	44,086.00	40,412.13	44,086.00	45,162.00
523-4300-4330-52-3107	Auto Liability Claims	3,600.00	3,600.00	.00	.00	.00	.00	.00
523-4300-4330-52-3999	Other Contractual Services	85,197.15	167,645.97	131,095.63	150,000.00	129,531.89	150,000.00	150,000.00
	Purchased/Contracted Services Totals	$510,720.94	$944,941.86	$1,192,973.00	$1,026,145.00	$727,215.09	$996,145.00	$927,348.00
Supplies								
523-4300-4330-53-1101	General Office Supplies	4,422.66	9,925.22	11,345.83	10,000.00	3,363.13	5,000.00	10,000.00
523-4300-4330-53-1103	Materials	628,944.56	596,049.91	39,566.09	75,000.00	39,797.87	40,000.00	50,000.00
523-4300-4330-53-1110	Chemicals	.00	.00	430,725.61	350,000.00	322,771.52	375,000.00	375,000.00
523-4300-4330-53-1200	Utilities/Energy	878,936.80	874,957.88	774,448.85	825,000.00	661,472.98	800,000.00	825,000.00
523-4300-4330-53-1270	Energy - Gasoline	23,094.65	30,905.76	26,224.80	30,000.00	20,311.56	30,000.00	30,000.00
523-4300-4330-53-1401	Dues, Publications, Subscript	287.00	238.00	955.00	300.00	216.40	300.00	300.00
523-4300-4330-53-1601	Small Tools and Equipment	6,541.23	9,612.94	10,944.62	10,000.00	8,616.09	10,000.00	10,000.00
	Supplies Totals	$1,542,226.90	$1,521,689.71	$1,294,210.80	$1,300,300.00	$1,056,549.55	$1,260,300.00	$1,300,300.00
Cost Center **4330 - Sewage Pumping and Treatment** Totals		$3,613,507.75	$4,075,928.46	$4,154,716.65	$4,053,578.00	$3,300,660.43	$3,943,153.00	$3,847,641.00
Cost Center **4340 - Water Pollution Control Laboratory**								
Personnel Services & Employee Benefits								
523-4300-4340-51-1100	Regular Salaries and Wages	106,063.03	110,622.40	116,346.48	119,060.00	108,366.94	127,098.14	192,240.00
523-4300-4340-51-1300	Overtime Wages	1,119.57	1,032.75	1,201.99	1,000.00	1,941.16	2,165.00	2,165.00
523-4300-4340-51-2100	Group Insurance	26,000.04	26,000.04	26,000.04	29,463.00	27,007.75	29,463.00	29,586.00
523-4300-4340-51-2200	FICA - City Share	7,636.39	8,015.48	8,437.39	9,185.00	7,931.30	9,889.00	14,872.00
523-4300-4340-51-2400	Retirement & 401A	12,486.09	11,949.23	11,901.42	13,299.00	11,760.07	13,299.00	18,200.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
Fund **523 - Water & Sewer Fund**								
EXPENSE								
Department **4300 - Sewer System**								
Cost Center **4340 - Water Pollution Control Laboratory**								
Personnel Services & Employee Benefits								
523-4300-4340-51-2700	Workers Comp Claims/Contrib	1,800.00	1,800.00	588.00	67.00	61.38	67.00	67.00
523-4300-4340-51-2901	Uniforms	162.25	282.50	129.63	500.00	685.32	700.00	600.00
523-4300-4340-51-2902	Travel and Training	2,680.75	2,360.94	3,764.10	3,500.00	331.44	3,500.00	3,500.00
	Personnel Services & Employee Benefits Totals	$157,948.12	$162,063.34	$168,369.05	$176,074.00	$158,085.36	$186,181.14	$261,230.00
Purchased/Contracted Services								
523-4300-4340-52-2201	Vehicle Repair & Maintenance	5,679.67	4,626.29	1,757.49	2,500.00	3,356.28	4,000.00	2,500.00
523-4300-4340-52-2205	Other Repair & Maintenance	6,028.30	255.00	.00	5,000.00	4,761.76	5,000.00	5,000.00
523-4300-4340-52-2526	IT Services	.00	.00	.00	.00	.00	.00	13,388.00
523-4300-4340-52-3101	Gen Liability Claims/Contrib	.00	.00	2,913.96	236.00	216.37	236.00	242.00
523-4300-4340-52-3107	Auto Liability Claims	699.96	699.96	.00	.00	.00	.00	.00
523-4300-4340-52-3999	Other Contractual Services	26,885.38	15,938.78	28,470.83	25,000.00	11,734.63	25,000.00	35,189.00
	Purchased/Contracted Services Totals	$39,293.31	$21,520.03	$33,142.28	$32,736.00	$20,069.04	$34,236.00	$56,319.00
Supplies								
523-4300-4340-53-1101	General Office Supplies	46.35	536.42	358.17	500.00	372.55	500.00	500.00
523-4300-4340-53-1103	Materials	33,926.52	35,370.88	25,349.96	30,000.00	33,879.23	35,000.00	30,000.00
523-4300-4340-53-1270	Energy - Gasoline	2,872.29	2,446.40	2,453.25	2,500.00	1,376.62	2,500.00	2,500.00
523-4300-4340-53-1401	Dues, Publications, Subscript	359.74	62.00	70.00	.00	70.00	70.00	70.00
523-4300-4340-53-1601	Small Tools and Equipment	11,117.86	11,179.00	15,424.54	15,000.00	9,277.98	15,000.00	15,000.00
	Supplies Totals	$48,322.76	$49,594.70	$43,655.92	$48,000.00	$44,976.38	$53,070.00	$48,070.00
	Cost Center **4340 - Water Pollution Control Laboratory** Totals	$245,564.19	$233,178.07	$245,167.25	$256,810.00	$223,130.78	$273,487.14	$365,619.00
	Department **4300 - Sewer System** Totals	$5,121,358.02	$5,731,707.81	$5,731,489.40	$5,984,894.00	$4,969,668.60	$5,892,980.14	$6,217,352.00
Department **4400 - Water System**								
Cost Center **4430 - Water Pumping and Purification**								
Personnel Services & Employee Benefits								
523-4400-4430-51-1100	Regular Salaries and Wages	756,013.64	767,753.84	783,911.66	801,625.00	739,434.98	834,145.00	840,514.00
523-4400-4430-51-1300	Overtime Wages	87,326.42	98,908.58	90,208.91	92,435.00	91,941.09	109,150.00	100,000.00
523-4400-4430-51-2100	Group Insurance	168,999.96	168,999.96	168,999.96	199,898.00	183,239.87	199,898.00	185,690.00
523-4400-4430-51-2200	FICA - City Share	58,987.96	61,668.16	62,233.28	68,396.00	59,537.09	72,162.00	71,949.00
523-4400-4430-51-2400	Retirement & 401A	88,995.20	83,572.42	85,744.65	85,855.00	76,777.06	85,855.00	88,000.00
523-4400-4430-51-2700	Workers Comp Claims/Contrib	13,200.00	13,200.00	7,644.96	9,010.00	8,259.13	9,010.00	9,046.00
523-4400-4430-51-2901	Uniforms	2,253.21	2,961.00	2,600.65	3,500.00	1,671.46	3,500.00	3,500.00
523-4400-4430-51-2902	Travel and Training	10,120.13	5,826.17	7,877.67	11,200.00	4,691.63	11,200.00	11,200.00
	Personnel Services & Employee Benefits Totals	$1,185,896.52	$1,202,890.13	$1,209,221.74	$1,271,919.00	$1,165,552.31	$1,324,920.00	$1,309,899.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
Fund **523 - Water & Sewer Fund**								
EXPENSE								
Department **4400 - Water System**								
Cost Center **4430 - Water Pumping and Purification**								
Purchased/Contracted Services								
523-4400-4430-52-1203	Prof Services - Engineering	.00	.00	73,457.97	50,000.00	6,500.00	30,000.00	30,000.00
523-4400-4430-52-2201	Vehicle Repair & Maintenance	2,748.82	4,640.44	2,711.33	4,500.00	2,064.21	3,000.00	4,500.00
523-4400-4430-52-2203	Radio Maintenance	.00	.00	468.15	5,256.00	4,380.00	5,256.00	5,539.00
523-4400-4430-52-2205	Other Repair & Maintenance	195,903.57	125,896.79	32,840.68	70,000.00	40,601.42	60,000.00	70,000.00
523-4400-4430-52-2526	IT Services	.00	.00	7,031.88	8,719.00	7,270.00	8,719.00	78,634.00
523-4400-4430-52-3101	Gen Liability Claims/Contrib	18,000.00	18,000.00	37,883.04	31,840.00	29,186.63	31,840.00	32,617.00
523-4400-4430-52-3107	Auto Liability Claims	900.00	900.00	.00	.00	.00	.00	.00
523-4400-4430-52-3108	Insurance - Other	699.96	699.96	.00	.00	.00	.00	.00
523-4400-4430-52-3999	Other Contractual Services	80,841.03	82,758.21	113,192.17	75,000.00	71,484.35	75,000.00	110,742.00
	Purchased/Contracted Services Totals	$299,093.38	$232,895.40	$267,585.22	$245,315.00	$161,486.61	$213,815.00	$332,032.00
Supplies								
523-4400-4430-53-1101	General Office Supplies	6,822.43	10,281.09	8,038.13	9,000.00	7,861.61	8,000.00	9,000.00
523-4400-4430-53-1103	Materials	776,823.79	846,594.69	88,372.73	80,000.00	63,262.52	70,000.00	80,000.00
523-4400-4430-53-1110	Chemicals	.00	6,619.20	760,571.58	810,000.00	633,336.58	700,000.00	750,000.00
523-4400-4430-53-1200	Utilities/Energy	571,899.62	547,256.89	570,158.95	570,000.00	511,422.84	600,000.00	600,000.00
523-4400-4430-53-1270	Energy - Gasoline	1,476.12	1,363.57	1,230.39	2,000.00	1,150.42	2,000.00	2,000.00
523-4400-4430-53-1401	Dues, Publications, Subscript	1,543.00	1,591.00	1,059.00	1,400.00	1,615.00	1,615.00	1,700.00
523-4400-4430-53-1601	Small Tools and Equipment	1,197.55	2,650.02	3,045.63	3,000.00	1,387.98	3,000.00	3,000.00
	Supplies Totals	$1,359,762.51	$1,416,356.46	$1,432,476.41	$1,475,400.00	$1,220,036.95	$1,384,615.00	$1,445,700.00
Cost Center **4430 - Water Pumping and Purification** Totals		$2,844,752.41	$2,852,141.99	$2,909,283.37	$2,992,634.00	$2,547,075.87	$2,923,350.00	$3,087,631.00
Cost Center **4440 - Water Distribution**								
Personnel Services & Employee Benefits								
523-4400-4440-51-1100	Regular Salaries and Wages	866,916.14	928,292.89	953,708.58	1,006,150.00	908,788.23	1,025,566.00	1,048,200.00
523-4400-4440-51-1101	Call Pay	6,426.54	7,797.13	9,706.32	9,435.00	7,920.84	9,175.00	9,965.00
523-4400-4440-51-1300	Overtime Wages	110,295.43	128,117.30	140,520.49	126,490.00	111,188.69	128,765.00	150,000.00
523-4400-4440-51-2100	Group Insurance	186,999.96	234,000.00	234,000.00	217,520.00	199,393.37	217,520.00	209,813.00
523-4400-4440-51-2200	FICA - City Share	69,503.39	76,034.28	79,248.02	87,370.00	73,619.34	104,947.00	92,424.00
523-4400-4440-51-2400	Retirement & 401A	108,143.73	98,055.31	100,440.28	108,764.00	97,035.64	108,764.00	113,500.00
523-4400-4440-51-2700	Workers Comp Claims/Contrib	8,400.00	8,400.00	10,584.96	13,746.00	12,600.50	13,746.00	13,801.00
523-4400-4440-51-2901	Uniforms	4,714.01	4,652.00	5,643.26	7,000.00	5,026.71	7,000.00	7,000.00
523-4400-4440-51-2902	Travel and Training	5,004.94	5,274.35	6,080.47	8,000.00	3,253.65	8,000.00	8,000.00
	Personnel Services & Employee Benefits Totals	$1,366,404.14	$1,490,623.26	$1,539,932.38	$1,584,475.00	$1,418,826.97	$1,623,483.00	$1,652,703.00
Purchased/Contracted Services								
523-4400-4440-52-1203	Prof Services - Engineering	.00	.00	4,868.39	10,000.00	128,761.74	150,000.00	100,000.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
Fund **523 - Water & Sewer Fund**								
EXPENSE								
Department **4400 - Water System**								
Cost Center **4440 - Water Distribution**								
Purchased/Contracted Services								
523-4400-4440-52-2201	Vehicle Repair & Maintenance	132,902.19	106,178.11	179,514.81	100,000.00	88,660.30	90,000.00	100,000.00
523-4400-4440-52-2203	Radio Maintenance	.00	.00	4,715.95	7,008.00	5,840.00	7,008.00	7,386.00
523-4400-4440-52-2213	Meters & Accessories Expense	921,071.26	1,317,681.74	1,109,898.26	1,000,000.00	567,561.00	600,000.00	500,000.00
523-4400-4440-52-2526	IT Services	.00	.00	84,347.92	122,059.00	101,720.00	122,059.00	40,164.00
523-4400-4440-52-3101	Gen Liability Claims/Contrib	18,000.00	18,000.00	2,052,454.04	48,576.00	44,528.00	48,576.00	49,762.00
523-4400-4440-52-3107	Auto Liability Claims	4,500.00	4,500.00	.00	.00	.00	.00	.00
523-4400-4440-52-3999	Other Contractual Services	71,691.77	80,030.63	102,932.36	120,000.00	208,768.43	220,000.00	150,591.00
	Purchased/Contracted Services Totals	$1,148,165.22	$1,526,390.48	$3,538,731.73	$1,407,643.00	$1,145,839.47	$1,237,643.00	$947,903.00
Supplies								
523-4400-4440-53-1101	General Office Supplies	1,088.94	1,753.51	2,152.34	2,000.00	1,966.37	2,000.00	2,000.00
523-4400-4440-53-1103	Materials	508,955.46	494,859.05	566,502.16	400,000.00	365,847.20	370,000.00	400,000.00
523-4400-4440-53-1200	Utilities/Energy	9,616.61	7,623.45	7,670.44	8,000.00	5,807.57	8,000.00	8,000.00
523-4400-4440-53-1270	Energy - Gasoline	77,881.92	69,753.93	62,975.41	70,000.00	57,278.55	65,000.00	70,000.00
523-4400-4440-53-1401	Dues, Publications, Subscript	.00	1,655.80	305.50	1,655.00	.00	1,655.00	1,655.00
523-4400-4440-53-1601	Small Tools and Equipment	13,959.39	17,621.95	15,216.99	14,000.00	12,249.39	14,000.00	20,000.00
	Supplies Totals	$611,502.32	$593,267.69	$654,822.84	$495,655.00	$443,149.08	$460,655.00	$501,655.00
Cost Center **4440 - Water Distribution** Totals		$3,126,071.68	$3,610,281.43	$5,733,486.95	$3,487,773.00	$3,007,815.52	$3,321,781.00	$3,102,261.00
Department **4400 - Water System** Totals		$5,970,824.09	$6,462,423.42	$8,642,770.32	$6,480,407.00	$5,554,891.39	$6,245,131.00	$6,189,892.00
Department **4450 - Water System Construction**								
Purchased/Contracted Services								
523-4450-52-1650	Repairs to Pavement	6,221.50	1,710.00	.00	.00	.00	.00	.00
523-4450-52-2205	Other Repair & Maintenance	12,699.51	2,103.69	426,046.90	.00	.00	.00	.00
	Purchased/Contracted Services Totals	$18,921.01	$3,813.69	$426,046.90	$0.00	$0.00	$0.00	$0.00
Department **4450 - Water System Construction** Totals		$18,921.01	$3,813.69	$426,046.90	$0.00	$0.00	$0.00	$0.00
Department **9100 - Transfers**								
Depreciation								
523-9100-56-3000	Depreciation Expense	3,608,034.68	3,417,207.47	3,612,298.15	2,891,485.00	3,085,387.82	4,113,850.00	4,196,127.00
	Depreciation Totals	$3,608,034.68	$3,417,207.47	$3,612,298.15	$2,891,485.00	$3,085,387.82	$4,113,850.00	$4,196,127.00
Department **9100 - Transfers** Totals		$3,608,034.68	$3,417,207.47	$3,612,298.15	$2,891,485.00	$3,085,387.82	$4,113,850.00	$4,196,127.00
Department **9200 - Contributions to Other Funds**								
Other Costs								
523-9200-57-2101	Round Up Exp - LaGrange Pers Aid	6,145.68	5,966.98	6,181.16	6,000.00	5,169.85	5,500.00	5,500.00
	Other Costs Totals	$6,145.68	$5,966.98	$6,181.16	$6,000.00	$5,169.85	$5,500.00	$5,500.00

Budget 2027 Enterprise Funds

Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
Fund **523 - Water & Sewer Fund**								
EXPENSE								
Department **9200 - Contributions to Other Funds**								
Other Financing Uses								
523-9200-61-1001	Transfer Out-General Fund	3,800,000.00	3,800,000.00	3,109,083.00	3,600,000.00	3,300,000.00	3,600,000.00	4,600,000.00
523-9200-61-1005	Transfer Out-Utility Fund	2,600,000.00	2,600,000.00	1,747,550.00	2,333,054.00	2,138,632.87	2,333,054.00	1,841,351.00
	Other Financing Uses Totals	$6,400,000.00	$6,400,000.00	$4,856,633.00	$5,933,054.00	$5,438,632.87	$5,933,054.00	$6,441,351.00
Department **9200 - Contributions to Other Funds** Totals		$6,406,145.68	$6,405,966.98	$4,862,814.16	$5,939,054.00	$5,443,802.72	$5,938,554.00	$6,446,851.00
EXPENSE TOTALS		$21,125,283.48	$22,021,119.37	$23,275,418.93	$21,295,840.00	$19,053,750.53	$22,190,515.14	$23,050,222.00
Fund **523 - Water & Sewer Fund** Totals								
REVENUE TOTALS		$22,444,481.68	$22,174,425.40	$22,299,637.84	$23,727,237.00	$19,560,457.47	$21,939,795.00	$23,153,895.00
EXPENSE TOTALS		$21,125,283.48	$22,021,119.37	$23,275,418.93	$21,295,840.00	$19,053,750.53	$22,190,515.14	$23,050,222.00
Fund **523 - Water & Sewer Fund** Totals		$1,319,198.20	$153,306.03	($975,781.09)	$2,431,397.00	$506,706.94	($250,720.14)	$103,673.00

Budget 2027 Enterprise Funds

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
Fund **524 - Electric Fund**								
REVENUE								
Intergovernmental Revenue								
524-33-4164	FEMA DR-4685	.00	345,477.48	.00	.00	.00	.00	.00
	Intergovernmental Revenue Totals	$0.00	$345,477.48	$0.00	$0.00	$0.00	$0.00	$0.00
Charges For Services								
524-34-4131	Sale of Recyclables, Recycle Ctr	18,636.19	37,614.63	18,490.15	25,000.00	27,859.00	32,000.00	30,000.00
524-34-4311	Sale of Electricity	52,511,170.25	54,007,674.87	50,878,293.89	61,616,530.00	46,280,199.25	54,628,618.00	58,159,062.00
524-34-4312	Security Lights	1,418,378.81	1,444,831.30	1,743,931.29	1,750,000.00	1,462,895.03	1,750,000.00	1,800,000.00
524-34-4313	Connection Fees	2,375.00	126,200.00	191,465.00	82,000.00	100,453.20	105,000.00	100,000.00
524-34-4314	Pole Rental	205,278.95	208,429.83	214,660.08	215,000.00	217,676.99	217,677.00	218,000.00
524-34-4315	Allowances & Adjustments	(2,170.68)	(99,649.12)	(20,008.62)	(3,000.00)	(26,226.46)	(30,000.00)	(20,000.00)
524-34-4316	Miscellaneous	267,720.26	238,404.42	233,257.42	250,000.00	101,324.70	130,000.00	200,000.00
524-34-4317	Penalties-Electric	512,416.41	526,663.32	559,570.95	591,000.00	523,816.26	600,000.00	605,000.00
524-34-4318	Off System Electric Sales	3,827,299.08	1,240,490.27	2,726,616.75	4,000,000.00	2,497,596.49	2,500,000.00	5,500,000.00
524-34-6002	Vendor Compensation	11,024.89	11,666.02	11,766.16	13,000.00	11,550.54	13,000.00	13,000.00
524-34-6003	Administrative/Connection Fees	145,795.85	188,815.00	216,820.00	210,000.00	231,255.00	264,000.00	265,000.00
524-34-6004	Other Miscellaneous Income	9,701.44	11,630.34	13,808.13	13,500.00	10,756.10	12,000.00	12,000.00
524-34-6005	Check Read	1,762.81	2,200.00	1,380.00	1,700.00	300.00	350.00	350.00
524-34-6009	Elderly Discounts-Electricity	(106,293.90)	(108,320.37)	(122,046.41)	(125,000.00)	(108,649.41)	(125,000.00)	(125,000.00)
524-34-6014	Electric Bad Debt	(204,259.71)	(370,163.08)	(200,435.03)	(180,000.00)	(217,901.54)	(225,000.00)	(180,000.00)
	Charges For Services Totals	$58,618,835.65	$57,466,487.43	$56,467,569.76	$68,459,730.00	$51,112,905.15	$59,872,645.00	$66,577,412.00
Investment Income								
524-36-1002	Interest on Invested Funds	307,265.18	494,322.90	585,904.68	500,000.00	476,098.68	550,000.00	500,000.00
	Investment Income Totals	$307,265.18	$494,322.90	$585,904.68	$500,000.00	$476,098.68	$550,000.00	$500,000.00
Contributions and Donations								
524-38-2219	Contributions - Round Up Program	63,062.37	66,179.27	68,554.55	68,000.00	57,338.46	61,000.00	62,000.00
	Contributions and Donations Totals	$63,062.37	$66,179.27	$68,554.55	$68,000.00	$57,338.46	$61,000.00	$62,000.00
Miscellaneous Revenue								
524-38-9008	Other Miscellaneous Revenue	350.00	238.00	35.00	50.00	107,694.60	108,000.00	.00
	Miscellaneous Revenue Totals	$350.00	$238.00	$35.00	$50.00	$107,694.60	$108,000.00	$0.00
Other Financing Sources								
524-39-2101	Sale of Surplus Equipment	.00	950.00	.00	.00	67,906.67	57,000.00	50,000.00
	Other Financing Sources Totals	$0.00	$950.00	$0.00	$0.00	$67,906.67	$57,000.00	$50,000.00
	REVENUE TOTALS	$58,989,513.20	$58,373,655.08	$57,122,063.99	$69,027,780.00	$51,821,943.56	$60,648,645.00	$67,189,412.00
EXPENSE								
Department **4600 - Electric System**								
Personnel Services & Employee Benefits								
524-4600-51-1100	Regular Salaries and Wages	1,507,131.37	1,627,155.27	1,720,820.72	1,801,975.00	1,561,505.19	1,772,414.00	1,904,730.00
524-4600-51-1101	Call Pay	22,717.92	23,800.74	24,164.05	25,435.00	17,300.84	19,000.00	19,000.00
524-4600-51-1300	Overtime Wages	418,930.52	349,099.41	345,192.11	399,790.00	224,244.17	255,875.00	300,000.00

LAGRANGE GEORGIA

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
Fund **524 - Electric Fund**								
EXPENSE								
Department **4600 - Electric System**								
Personnel Services & Employee Benefits								
524-4600-51-2100	Group Insurance	298,999.92	298,999.08	299,000.04	354,781.00	325,215.88	354,781.00	353,429.00
524-4600-51-2200	FICA - City Share	140,345.01	143,975.06	150,969.81	170,381.00	130,567.28	156,618.00	170,115.00
524-4600-51-2400	Retirement & 401A	190,239.31	181,557.71	175,543.41	192,903.00	172,526.84	192,903.00	195,000.00
524-4600-51-2700	Workers Comp Claims/Contrib	17,000.04	17,022.96	27,051.00	7,551.00	6,921.75	7,551.00	7,581.00
524-4600-51-2901	Uniforms	28,267.05	21,508.56	27,919.82	30,000.00	23,074.10	30,000.00	30,000.00
524-4600-51-2902	Travel and Training	18,262.71	11,147.17	10,632.86	26,000.00	3,113.94	26,000.00	26,000.00
	Personnel Services & Employee Benefits Totals	$2,641,893.85	$2,674,265.96	$2,781,293.82	$3,008,816.00	$2,464,469.99	$2,815,142.00	$3,005,855.00
Purchased/Contracted Services								
524-4600-52-2201	Vehicle Repair & Maintenance	143,159.54	150,597.83	231,749.77	150,000.00	113,153.03	130,000.00	150,000.00
524-4600-52-2203	Radio Maintenance	.00	.00	4,715.95	17,520.00	14,600.00	16,000.00	18,465.00
524-4600-52-2213	Meters & Accessories Expense	457,520.89	339,574.67	970,178.89	515,000.00	422,794.25	425,000.00	350,000.00
524-4600-52-2323	Street and Security Lights	270,464.25	262,231.16	165,461.31	150,000.00	384,089.83	450,000.00	250,000.00
524-4600-52-2526	IT Services	.00	.00	56,231.95	78,467.00	65,390.00	70,000.00	40,164.00
524-4600-52-3101	Gen Liability Claims/Contrib	30,500.04	30,500.04	2,180,675.00	175,136.00	160,541.37	175,136.00	179,410.00
524-4600-52-3107	Auto Liability Claims	8,400.00	8,400.00	.00	.00	.00	.00	.00
524-4600-52-3999	Other Contractual Services	240,852.46	178,331.63	490,414.92	300,000.00	408,601.33	420,000.00	300,212.00
	Purchased/Contracted Services Totals	$1,150,897.18	$969,635.33	$4,099,427.79	$1,386,123.00	$1,569,169.81	$1,686,136.00	$1,288,251.00
Supplies								
524-4600-53-1101	General Office Supplies	523.30	.00	68.00	500.00	.00	100.00	100.00
524-4600-53-1103	Materials	719,267.21	1,388,858.75	2,555,910.60	750,000.00	1,656,923.72	1,800,000.00	750,000.00
524-4600-53-1200	Utilities/Energy	7,433.28	4,905.09	4,356.46	7,500.00	4,198.80	7,500.00	7,500.00
524-4600-53-1270	Energy - Gasoline	103,367.17	98,779.13	86,226.82	85,000.00	74,174.92	80,000.00	85,000.00
524-4600-53-1401	Dues, Publications, Subscript	685.50	5,538.43	4,041.17	4,500.00	3,760.11	4,500.00	4,500.00
524-4600-53-1530	Power Purchased	42,570,083.90	41,954,076.24	41,067,827.01	48,282,658.00	37,494,971.22	44,705,981.00	45,950,000.00
524-4600-53-1531	Electric Cities	208,822.83	217,468.50	225,065.96	225,000.00	194,036.73	220,000.00	230,000.00
524-4600-53-1601	Small Tools and Equipment	38,234.70	20,483.71	24,839.33	35,000.00	21,411.00	35,000.00	35,000.00
	Supplies Totals	$43,648,417.89	$43,690,109.85	$43,968,335.35	$49,390,158.00	$39,449,476.50	$46,853,081.00	$47,062,100.00
	Department **4600 - Electric System** Totals	$47,441,208.92	$47,334,011.14	$50,849,056.96	$53,785,097.00	$43,483,116.30	$51,354,359.00	$51,356,206.00
Department **9100 - Transfers**								
Depreciation								
524-9100-56-3000	Depreciation Expense	416,667.54	421,618.64	398,245.48	322,589.00	329,218.84	438,958.00	447,738.00
	Depreciation Totals	$416,667.54	$421,618.64	$398,245.48	$322,589.00	$329,218.84	$438,958.00	$447,738.00
	Department **9100 - Transfers** Totals	$416,667.54	$421,618.64	$398,245.48	$322,589.00	$329,218.84	$438,958.00	$447,738.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
Fund **524 - Electric Fund**								
EXPENSE								
Department **9200 - Contributions to Other Funds**								
Other Costs								
524-9200-57-2101	Round Up Exp - LaGrange Pers Aid	31,531.18	33,089.64	34,277.27	30,000.00	28,669.23	32,000.00	32,000.00
	Other Costs Totals	$31,531.18	$33,089.64	$34,277.27	$30,000.00	$28,669.23	$32,000.00	$32,000.00
Other Financing Uses								
524-9200-61-1001	Transfer Out-General Fund	8,000,000.00	8,300,000.00	9,025,170.00	11,841,667.00	10,854,861.38	11,841,667.00	10,060,000.00
524-9200-61-1005	Transfer Out-Utility Fund	800,000.00	900,000.00	1,024,034.00	1,367,356.00	1,253,409.63	1,367,356.00	1,150,616.00
	Other Financing Uses Totals	$8,800,000.00	$9,200,000.00	$10,049,204.00	$13,209,023.00	$12,108,271.01	$13,209,023.00	$11,210,616.00
Department **9200 - Contributions to Other Funds** Totals		$8,831,531.18	$9,233,089.64	$10,083,481.27	$13,239,023.00	$12,136,940.24	$13,241,023.00	$11,242,616.00
	EXPENSE TOTALS	$56,689,407.64	$56,988,719.42	$61,330,783.71	$67,346,709.00	$55,949,275.38	$65,034,340.00	$63,046,560.00
Fund **524 - Electric Fund** Totals								
	REVENUE TOTALS	$58,989,513.20	$58,373,655.08	$57,122,063.99	$69,027,780.00	$51,821,943.56	$60,648,645.00	$67,189,412.00
	EXPENSE TOTALS	$56,689,407.64	$56,988,719.42	$61,330,783.71	$67,346,709.00	$55,949,275.38	$65,034,340.00	$63,046,560.00
Fund **524 - Electric Fund** Totals		$2,300,105.56	$1,384,935.66	($4,208,719.72)	$1,681,071.00	($4,127,331.82)	($4,385,695.00)	$4,142,852.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
Fund **525 - Gas Fund**								
REVENUE								
Charges For Services								
525-34-4411	Sale of Gas	20,493,046.22	17,646,095.55	14,744,288.02	16,771,456.00	14,464,957.99	16,260,360.00	17,443,863.00
525-34-4412	Connection Fees	.00	163,100.00	(15,300.00)	.00	.00	.00	.00
525-34-4413	Allowances & Adjustments	(10,553.09)	(6,417.77)	(13,561.77)	.00	(7,301.62)	(9,570.00)	(3,000.00)
525-34-4414	Miscellaneous	10,828.45	8,466.43	14,685.29	10,000.00	11,625.00	12,000.00	12,000.00
525-34-4415	Gas Conversion	430.00	7,351.12	5,820.10	6,000.00	9,437.17	9,437.00	7,500.00
525-34-4416	Penalties-Gas	111,166.63	106,101.82	86,989.00	100,000.00	80,958.03	100,000.00	100,000.00
525-34-6002	Vendor Compensation	4,289.41	3,830.53	3,272.84	4,000.00	3,403.67	4,000.00	4,000.00
525-34-6003	Administrative/Connection Fees	7,610.00	8,400.00	9,350.00	8,500.00	9,370.00	10,320.00	10,320.00
525-34-6004	Other Miscellaneous Income	1,523.45	175,148.44	165,721.65	2,000.00	687.05	600.00	600.00
525-34-6005	Check Read	430.00	260.00	250.00	400.00	20.00	50.00	50.00
525-34-6010	Elderly Discounts-Gas	(45,584.13)	(45,829.58)	(50,994.89)	(51,000.00)	(45,362.02)	(52,000.00)	(52,000.00)
525-34-6015	Gas Bad Debt	(17,705.10)	(43,233.84)	(19,535.26)	(20,000.00)	(8,157.46)	(14,000.00)	(14,000.00)
	Charges For Services Totals	$20,555,481.84	$18,023,272.70	$14,930,984.98	$16,831,356.00	$14,519,637.81	$16,321,197.00	$17,509,333.00
Investment Income								
525-36-1002	Interest on Invested Funds	72,159.49	94,131.26	125,391.01	110,000.00	107,418.34	112,000.00	100,000.00
	Investment Income Totals	$72,159.49	$94,131.26	$125,391.01	$110,000.00	$107,418.34	$112,000.00	$100,000.00
Contributions and Donations								
525-38-2219	Contributions - Round Up Program	28,946.66	30,377.38	31,467.66	30,500.00	26,319.31	28,000.00	28,000.00
	Contributions and Donations Totals	$28,946.66	$30,377.38	$31,467.66	$30,500.00	$26,319.31	$28,000.00	$28,000.00
Miscellaneous Revenue								
525-38-9008	Other Miscellaneous Revenue	70.00	.00	.00	.00	11,420.00	12,000.00	.00
	Miscellaneous Revenue Totals	$70.00	$0.00	$0.00	$0.00	$11,420.00	$12,000.00	$0.00
Other Financing Sources								
525-39-2101	Sale of Surplus Equipment	.00	.00	1,400.00	.00	.00	.00	.00
	Other Financing Sources Totals	$0.00	$0.00	$1,400.00	$0.00	$0.00	$0.00	$0.00
	REVENUE TOTALS	$20,656,657.99	$18,147,781.34	$15,089,243.65	$16,971,856.00	$14,664,795.46	$16,473,197.00	$17,637,333.00
EXPENSE								
Department **4700 - Gas System**								
Personnel Services & Employee Benefits								
525-4700-51-1100	Regular Salaries and Wages	496,472.41	436,150.40	469,943.73	482,400.00	446,332.03	505,025.00	534,325.00
525-4700-51-1101	Call Pay	8,825.85	8,226.36	8,572.31	8,880.00	7,481.57	8,500.00	8,500.00
525-4700-51-1300	Overtime Wages	69,053.50	64,806.60	67,110.00	76,830.00	64,369.09	75,000.00	75,000.00
525-4700-51-2100	Group Insurance	104,000.04	104,000.04	104,000.04	107,859.00	98,870.64	107,859.00	117,825.00
525-4700-51-2200	FICA - City Share	41,265.71	36,680.68	39,183.64	43,460.00	37,315.78	45,022.00	47,264.00
525-4700-51-2400	Retirement & 401A	61,923.58	56,564.14	50,247.23	53,477.00	47,410.11	53,477.00	59,000.00
525-4700-51-2700	Workers Comp Claims/Contrib	19,500.00	19,500.00	9,408.96	4,304.00	3,945.37	4,304.00	4,322.00
525-4700-51-2901	Uniforms	4,617.66	3,490.71	4,208.20	4,500.00	3,355.95	3,500.00	4,500.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
Fund **525 - Gas Fund**								
EXPENSE								
Department **4700 - Gas System**								
Personnel Services & Employee Benefits								
525-4700-51-2902	Travel and Training	16,358.36	11,987.73	8,749.71	15,000.00	12,271.64	15,000.00	15,000.00
	Personnel Services & Employee Benefits Totals	$822,017.11	$741,406.66	$761,423.82	$796,710.00	$721,352.18	$817,687.00	$865,736.00
Purchased/Contracted Services								
525-4700-52-1202	Professional Services - Legal	672.50	11,178.69	17,017.51	1,000.00	1,704.69	2,000.00	2,000.00
525-4700-52-1203	Prof Services - Engineering	1,177.50	26,046.34	184,119.04	10,000.00	115,313.77	642,000.00	800,000.00
525-4700-52-2201	Vehicle Repair & Maintenance	70,362.82	61,550.99	31,487.03	40,000.00	34,529.58	37,851.00	30,000.00
525-4700-52-2203	Radio Maintenance	.00	.00	3,768.15	7,008.00	5,840.00	7,008.00	7,386.00
525-4700-52-2213	Meters & Accessories Expense	274,862.88	377,324.71	504,036.87	200,000.00	287,086.32	360,000.00	150,000.00
525-4700-52-2526	IT Services	.00	.00	91,379.79	104,622.00	87,190.00	104,622.00	60,246.00
525-4700-52-3101	Gen Liability Claims/Contrib	37,500.00	37,500.00	933,105.62	175,136.00	160,541.37	175,136.00	179,410.00
525-4700-52-3107	Auto Liability Claims	6,200.04	6,200.04	.00	.00	.00	.00	.00
525-4700-52-3999	Other Contractual Services	158,496.85	141,132.10	144,672.47	145,000.00	135,698.31	160,000.00	145,212.00
	Purchased/Contracted Services Totals	$549,272.59	$660,932.87	$1,909,586.48	$682,766.00	$827,904.04	$1,488,617.00	$1,374,254.00
Supplies								
525-4700-53-1101	General Office Supplies	308.28	1,357.84	386.18	500.00	404.83	500.00	500.00
525-4700-53-1103	Materials	143,129.08	162,063.90	285,731.32	140,000.00	136,608.73	140,000.00	140,000.00
525-4700-53-1200	Utilities/Energy	14,078.22	14,405.59	14,280.89	15,000.00	12,332.66	15,000.00	15,000.00
525-4700-53-1270	Energy - Gasoline	38,104.03	30,893.38	29,415.47	40,000.00	25,141.05	28,063.00	40,000.00
525-4700-53-1401	Dues, Publications, Subscript	29,347.36	37,802.32	49,745.80	40,000.00	41,609.96	45,000.00	45,000.00
525-4700-53-1521	Natural Gas Purchased	14,612,752.84	7,915,881.55	9,160,480.44	10,301,046.00	9,261,050.70	10,027,643.00	9,469,648.00
525-4700-53-1601	Small Tools and Equipment	15,033.93	11,685.91	8,975.91	20,000.00	18,919.28	20,000.00	19,000.00
	Supplies Totals	$14,852,753.74	$8,174,090.49	$9,549,016.01	$10,556,546.00	$9,496,067.21	$10,276,206.00	$9,729,148.00
	Department **4700 - Gas System** Totals	$16,224,043.44	$9,576,430.02	$12,220,026.31	$12,036,022.00	$11,045,323.43	$12,582,510.00	$11,969,138.00
Department **9100 - Transfers**								
Depreciation								
525-9100-56-3000	Depreciation Expense	361,826.57	357,872.30	332,720.78	272,199.00	271,145.07	422,000.00	422,000.00
	Depreciation Totals	$361,826.57	$357,872.30	$332,720.78	$272,199.00	$271,145.07	$422,000.00	$422,000.00
	Department **9100 - Transfers** Totals	$361,826.57	$357,872.30	$332,720.78	$272,199.00	$271,145.07	$422,000.00	$422,000.00
Department **9200 - Contributions to Other Funds**								
Other Costs								
525-9200-57-2101	Round Up Exp - LaGrange Pers Aid	14,475.34	15,188.67	15,733.84	14,000.00	13,159.64	14,000.00	14,000.00
	Other Costs Totals	$14,475.34	$15,188.67	$15,733.84	$14,000.00	$13,159.64	$14,000.00	$14,000.00

Budget 2027 Enterprise Funds

Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
Fund **525 - Gas Fund**								
EXPENSE								
Department **9200 - Contributions to Other Funds**								
Other Financing Uses								
525-9200-61-1001	Transfer Out-General Fund	3,000,000.00	2,800,000.00	3,180,188.00	3,183,278.00	2,918,004.87	3,183,278.00	4,000,000.00
525-9200-61-1005	Transfer Out-Utility Fund	1,100,000.00	1,256,000.00	584,725.00	718,082.00	658,241.87	718,082.00	565,402.00
	Other Financing Uses Totals	$4,100,000.00	$4,056,000.00	$3,764,913.00	$3,901,360.00	$3,576,246.74	$3,901,360.00	$4,565,402.00
	Department **9200 - Contributions to Other Funds** Totals	$4,114,475.34	$4,071,188.67	$3,780,646.84	$3,915,360.00	$3,589,406.38	$3,915,360.00	$4,579,402.00
	EXPENSE TOTALS	$20,700,345.35	$14,005,490.99	$16,333,393.93	$16,223,581.00	$14,905,874.88	$16,919,870.00	$16,970,540.00
	Fund **525 - Gas Fund** Totals							
	REVENUE TOTALS	$20,656,657.99	$18,147,781.34	$15,089,243.65	$16,971,856.00	$14,664,795.46	$16,473,197.00	$17,637,333.00
	EXPENSE TOTALS	$20,700,345.35	$14,005,490.99	$16,333,393.93	$16,223,581.00	$14,905,874.88	$16,919,870.00	$16,970,540.00
	Fund **525 - Gas Fund** Totals	($43,687.36)	$4,142,290.35	($1,244,150.28)	$748,275.00	($241,079.42)	($446,673.00)	$666,793.00

Budget 2027 Enterprise Funds

Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
Fund **526 - Telecommunications Fund**								
REVENUE								
Intergovernmental Revenue								
526-33-4164	FEMA DR-4685	.00	54,373.95	.00	.00	.00	.00	.00
	Intergovernmental Revenue Totals	$0.00	$54,373.95	$0.00	$0.00	$0.00	$0.00	$0.00
Charges For Services								
526-34-5603	Telecommunications Services	415,962.28	417,823.65	317,558.07	290,717.00	207,907.03	256,935.00	240,000.00
526-34-5604	Fiber Network	308,441.26	318,798.72	551,593.40	601,932.00	492,189.44	607,247.00	656,000.00
526-34-5605	Miscellaneous	100,462.23	74,228.10	141,422.52	20,000.00	18,267.60	18,500.00	20,000.00
526-34-5607	ISP Services	1,112,901.87	1,120,688.65	1,187,674.43	1,283,329.00	1,040,109.54	1,283,329.00	1,426,469.00
526-34-5608	PBX Services	559,273.53	597,675.35	636,842.66	656,508.00	548,101.06	674,754.00	774,271.00
526-34-5613	Tower Lease Revenue	65,320.42	20,107.92	20,107.92	19,065.00	18,432.26	20,107.00	20,107.00
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	442,892.11	409,821.16	427,005.75	458,525.00	357,792.80	458,525.00	495,000.00
526-34-5622	Professional Services	18,200.00	28,341.61	65,576.41	33,174.00	32,540.68	33,174.00	33,174.00
526-34-5623	Hosted Services	235,374.00	235,712.11	238,724.00	279,135.00	231,605.70	279,135.00	279,135.00
526-34-6002	Vendor Compensation	112.59	126.39	141.33	.00	132.02	.00	.00
	Charges For Services Totals	$3,347,968.29	$3,312,351.66	$3,675,674.49	$3,731,413.00	$3,021,268.13	$3,720,734.00	$4,033,184.00
Investment Income								
526-36-1002	Interest on Invested Funds	43,041.55	56,307.16	83,048.84	100,000.00	65,260.01	70,000.00	75,000.00
526-36-1013	Interest - Internal Loans	.00	.00	.00	.00	58,051.57	65,784.00	60,135.00
	Investment Income Totals	$43,041.55	$56,307.16	$83,048.84	$100,000.00	$123,311.58	$135,784.00	$135,135.00
Miscellaneous Revenue								
526-38-1005	Technology Center Lease	67,775.81	70,500.00	71,400.00	75,750.00	59,830.97	73,631.00	81,128.00
526-38-9008	Other Miscellaneous Revenue	361,921.15	.00	30,789.09	.00	9,045.61	9,045.00	10,000.00
	Miscellaneous Revenue Totals	$429,696.96	$70,500.00	$102,189.09	$75,750.00	$68,876.58	$82,676.00	$91,128.00
	REVENUE TOTALS	$3,820,706.80	$3,493,532.77	$3,860,912.42	$3,907,163.00	$3,213,456.29	$3,939,194.00	$4,259,447.00
EXPENSE								
Department **4800 - Telecommunications and Information Technology**								
Cost Center **4802 - Telecommunications**								
Personnel Services & Employee Benefits								
526-4800-4802-51-1100	Regular Salaries and Wages	480,158.22	415,610.79	626,716.74	649,440.00	617,187.05	713,245.00	770,420.00
526-4800-4802-51-1101	Call Pay	9,600.76	7,667.60	13,880.42	14,000.00	22,905.02	25,755.00	25,000.00
526-4800-4802-51-1300	Overtime Wages	46,512.46	55,586.42	79,099.46	87,400.00	84,760.16	97,000.00	95,000.00
526-4800-4802-51-2100	Group Insurance	78,000.00	78,000.00	104,000.04	151,653.00	139,015.25	151,653.00	154,031.00
526-4800-4802-51-2200	FICA - City Share	38,953.87	34,891.42	52,335.90	57,439.00	52,432.00	63,954.00	68,117.00
526-4800-4802-51-2400	Retirement & 401A	55,167.61	48,606.65	57,636.96	69,846.00	62,394.75	69,846.00	82,500.00
526-4800-4802-51-2700	Workers Comp Claims/Contrib	750.00	750.00	1,764.00	1,970.00	1,805.87	1,970.00	1,978.00
526-4800-4802-51-2901	Uniforms	358.00	828.56	3,040.60	2,500.00	2,405.14	3,063.00	3,500.00
526-4800-4802-51-2902	Travel and Training	7,120.39	17,434.12	43,755.37	50,395.00	26,242.52	47,395.00	50,000.00
	Personnel Services & Employee Benefits Totals	$716,621.31	$659,375.56	$982,229.49	$1,084,643.00	$1,009,147.76	$1,173,881.00	$1,250,546.00



Budget 2027 Enterprise Funds

Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
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	1,098.45	3,567.22	1,989.03	5,000.00	765.11	5,000.00	5,000.00
526-4800-4802-52-2201	Vehicle Repair & Maintenance	7,145.43	4,026.68	17,890.61	22,000.00	19,514.64	22,000.00	22,000.00
526-4800-4802-52-2203	Radio Maintenance	.00	.00	1,406.88	.00	.00	.00	.00
526-4800-4802-52-2204	Telephone Maintenance	187,730.57	192,696.61	195,357.44	260,779.00	153,653.90	195,464.00	294,150.00
526-4800-4802-52-2211	Internet	199,906.81	194,316.67	305,116.16	338,083.00	280,716.43	350,000.00	400,000.00
526-4800-4802-52-2212	Transport	(367.50)	661.50	399.00	.00	.00	.00	.00
526-4800-4802-52-2325	Tech Center Maintenance	85,455.61	88,423.34	157,584.44	75,000.00	53,153.10	82,636.00	138,139.00
526-4800-4802-52-2335	Troup Co tower site (West Point)	.00	8,231.00	.00	.00	.00	.00	.00
526-4800-4802-52-2526	IT Services	.00	.00	77,316.05	144,622.00	120,520.00	144,622.00	134,246.00
526-4800-4802-52-3101	Gen Liability Claims/Contrib	1,200.00	1,200.00	22,584.00	56,767.00	52,036.38	56,767.00	58,152.00
526-4800-4802-52-3107	Auto Liability Claims	1,200.00	1,200.00	.00	.00	.00	.00	.00
526-4800-4802-52-3999	Other Contractual Services	189,644.47	265,877.27	256,386.14	219,680.00	109,523.62	181,875.00	265,545.00
	Purchased/Contracted Services Totals	$673,013.84	$760,200.29	$1,036,029.75	$1,121,931.00	$789,883.18	$1,038,364.00	$1,317,232.00
Supplies								
526-4800-4802-53-1101	General Office Supplies	4,784.80	6,373.63	5,832.28	7,500.00	9,886.33	12,000.00	12,000.00
526-4800-4802-53-1103	Materials	14,175.35	215,408.57	106,214.43	252,900.00	285,586.40	295,790.00	310,000.00
526-4800-4802-53-1200	Utilities/Energy	15,597.86	7,075.35	7,231.49	10,000.00	7,567.61	10,000.00	10,000.00
526-4800-4802-53-1270	Energy - Gasoline	7,112.23	8,102.42	11,725.57	11,800.00	11,070.17	13,082.00	14,000.00
526-4800-4802-53-1401	Dues, Publications, Subscript	.00	1,655.80	.00	.00	99.00	.00	.00
526-4800-4802-53-1601	Small Tools and Equipment	1,872.27	1,127.52	36,487.50	35,000.00	18,099.83	16,707.00	20,000.00
	Supplies Totals	$43,542.51	$239,743.29	$167,491.27	$317,200.00	$332,309.34	$347,579.00	$366,000.00
Cost Center **4802 - Telecommunications** Totals		$1,433,177.66	$1,659,319.14	$2,185,750.51	$2,523,774.00	$2,131,340.28	$2,559,824.00	$2,933,778.00
Cost Center **4805 - IT Services**								
Personnel Services & Employee Benefits								
526-4800-4805-51-1100	Regular Salaries and Wages	132,078.87	186,360.88	124,596.08	112,900.00	137,074.92	155,500.00	177,005.00
526-4800-4805-51-1101	Call Pay	4,314.66	6,867.32	7,297.92	7,400.00	10,641.99	12,000.00	8,000.00
526-4800-4805-51-1300	Overtime Wages	15,123.16	11,788.31	3,434.86	13,000.00	10,270.03	12,500.00	13,000.00
526-4800-4805-51-2100	Group Insurance	39,000.00	39,000.00	39,000.00	38,020.00	34,851.63	38,020.00	59,825.00
526-4800-4805-51-2200	FICA - City Share	10,399.41	14,125.28	9,178.69	10,197.00	11,067.72	13,770.00	15,147.00
526-4800-4805-51-2400	Retirement & 401A	23,132.97	20,398.14	19,541.79	12,267.00	10,930.78	12,267.00	18,500.00
526-4800-4805-51-2700	Workers Comp Claims/Contrib	750.00	750.00	2,940.00	201.00	184.25	201.00	201.00
	Personnel Services & Employee Benefits Totals	$224,799.07	$279,289.93	$205,989.34	$193,985.00	$215,021.32	$244,258.00	$291,678.00
Purchased/Contracted Services								
526-4800-4805-52-1306	Software Maintenance	52,734.76	144,240.98	262,270.48	300,000.00	271,259.16	271,000.00	285,000.00
526-4800-4805-52-1309	Machinery & Equipment	4,056.39	.00	.00	1,000.00	.00	.00	1,000.00
526-4800-4805-52-3101	Gen Liability Claims/Contrib	.00	.00	37,641.00	5,782.00	5,300.13	5,782.00	5,923.00

Budget 2027 Enterprise Funds

Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
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	11,301.90	15,979.22	1,002.25	16,000.00	7,333.68	7,500.00	5,354.00
	Purchased/Contracted Services Totals	$68,093.05	$160,220.20	$300,913.73	$322,782.00	$283,892.97	$284,282.00	$297,277.00
Supplies								
526-4800-4805-53-1307	Non Cap Software	59,686.74	137.50	4,035.79	3,000.00	2,380.00	2,500.00	4,000.00
526-4800-4805-53-1308	Non Cap Hardware	97,546.88	70,874.39	59,452.64	25,000.00	41,702.17	42,000.00	56,000.00
	Supplies Totals	$157,233.62	$71,011.89	$63,488.43	$28,000.00	$44,082.17	$44,500.00	$60,000.00
	Cost Center **4805 - IT Services** Totals	$450,125.74	$510,522.02	$570,391.50	$544,767.00	$542,996.46	$573,040.00	$648,955.00
	Department **4800 - Telecommunications and Information Technology** Totals	$1,883,303.40	$2,169,841.16	$2,756,142.01	$3,068,541.00	$2,674,336.74	$3,132,864.00	$3,582,733.00
Department **9100 - Transfers**								
Depreciation								
526-9100-56-3000	Depreciation Expense	528,398.14	533,773.95	493,428.97	538,445.00	405,104.39	540,139.00	550,942.00
	Depreciation Totals	$528,398.14	$533,773.95	$493,428.97	$538,445.00	$405,104.39	$540,139.00	$550,942.00
Other Financing Uses								
526-9100-61-1001	Transfer Out-General Fund	650,000.00	650,000.00	715,917.00	586,075.00	537,235.38	586,075.00	550,000.00
526-9100-61-1005	Transfer Out-Utility Fund	100,000.00	100,000.00	22,826.00	70,524.00	64,647.00	70,524.00	58,313.00
	Other Financing Uses Totals	$750,000.00	$750,000.00	$738,743.00	$656,599.00	$601,882.38	$656,599.00	$608,313.00
	Department **9100 - Transfers** Totals	$1,278,398.14	$1,283,773.95	$1,232,171.97	$1,195,044.00	$1,006,986.77	$1,196,738.00	$1,159,255.00
	EXPENSE TOTALS	$3,161,701.54	$3,453,615.11	$3,988,313.98	$4,263,585.00	$3,681,323.51	$4,329,602.00	$4,741,988.00
Fund **526 - Telecommunications Fund** Totals								
	REVENUE TOTALS	$3,820,706.80	$3,493,532.77	$3,860,912.42	$3,907,163.00	$3,213,456.29	$3,939,194.00	$4,259,447.00
	EXPENSE TOTALS	$3,161,701.54	$3,453,615.11	$3,988,313.98	$4,263,585.00	$3,681,323.51	$4,329,602.00	$4,741,988.00
Fund **526 - Telecommunications Fund** Totals		$659,005.26	$39,917.66	($127,401.56)	($356,422.00)	($467,867.22)	($390,408.00)	($482,541.00)

Budget 2027 Enterprise Funds

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
Fund **541 - Sanitation Fund**								
REVENUE								
Intergovernmental Revenue								
541-33-4164	FEMA DR-4685	.00	75,410.24	.00	.00	.00	.00	.00
	Intergovernmental Revenue Totals	$0.00	$75,410.24	$0.00	$0.00	$0.00	$0.00	$0.00
Charges For Services								
541-34-4111	Residential Garbage Collection	2,404,421.17	2,791,420.81	3,117,264.12	3,313,619.00	2,892,802.68	3,330,000.00	3,640,000.00
541-34-4112	Commercial Garbage/Front Loaders	187,421.75	216,683.18	235,521.72	234,265.00	215,919.88	250,000.00	250,000.00
541-34-4113	Elderly Discount	(115,181.06)	(117,217.39)	(141,777.15)	(141,000.00)	(136,435.15)	(150,000.00)	(150,000.00)
541-34-4133	Sale of Recycled - Metal, Commercial	3,946.62	10,351.22	14,251.33	10,000.00	10,065.00	12,000.00	12,000.00
541-34-4150	Landfill Tip Fee	529,075.54	508,375.31	1,021,193.75	1,055,000.00	1,096,154.08	1,200,000.00	1,300,000.00
541-34-6018	Sanitation Bad Debt	(8,578.30)	(18,026.10)	(15,514.83)	(13,000.00)	(12,638.68)	(13,000.00)	(10,000.00)
	Charges For Services Totals	$3,001,105.72	$3,391,587.03	$4,230,938.94	$4,458,884.00	$4,065,867.81	$4,629,000.00	$5,042,000.00
Investment Income								
541-36-1002	Interest on Invested Funds	9,412.98	75,813.94	73,575.29	70,000.00	51,567.32	65,000.00	65,000.00
	Investment Income Totals	$9,412.98	$75,813.94	$73,575.29	$70,000.00	$51,567.32	$65,000.00	$65,000.00
Miscellaneous Revenue								
541-38-9008	Other Miscellaneous Revenue	1,064.00	1,517.60	1,626.64	1,700.00	453.79	203.00	1,000.00
	Miscellaneous Revenue Totals	$1,064.00	$1,517.60	$1,626.64	$1,700.00	$453.79	$203.00	$1,000.00
Other Financing Sources								
541-39-2101	Sale of Surplus Equipment	.00	.00	17,800.00	.00	.00	.00	.00
	Other Financing Sources Totals	$0.00	$0.00	$17,800.00	$0.00	$0.00	$0.00	$0.00
	REVENUE TOTALS	$3,011,582.70	$3,544,328.81	$4,323,940.87	$4,530,584.00	$4,117,888.92	$4,694,203.00	$5,108,000.00
EXPENSE								
Department **4500 - Sanitation**								
Cost Center **4520 - Garbage Collection- Residential**								
Personnel Services & Employee Benefits								
541-4500-4520-51-1100	Regular Salaries and Wages	465,527.94	488,252.41	614,072.00	613,980.00	513,670.05	572,220.00	644,925.00
541-4500-4520-51-1300	Overtime Wages	27,529.70	43,517.17	68,987.35	68,745.00	44,928.06	50,000.00	50,000.00
541-4500-4520-51-2100	Group Insurance	142,999.92	143,000.04	169,000.20	128,295.00	117,603.75	128,295.00	129,581.00
541-4500-4520-51-2200	FICA - City Share	34,667.27	37,929.40	48,811.33	52,228.00	39,192.61	47,600.00	53,544.00
541-4500-4520-51-2400	Retirement & 401A	56,216.99	53,229.30	64,883.45	63,283.00	57,154.65	63,283.00	63,200.00
541-4500-4520-51-2700	Workers Comp Claims/Contrib	30,000.00	30,000.00	7,644.96	30,112.00	27,602.63	30,112.00	30,234.00
541-4500-4520-51-2901	Uniforms	1,403.28	2,872.16	2,384.36	3,000.00	3,695.05	3,695.00	3,000.00
541-4500-4520-51-2902	Travel and Training	.00	.00	1,098.23	.00	300.00	300.00	300.00
	Personnel Services & Employee Benefits Totals	$758,345.10	$798,800.48	$976,881.88	$959,643.00	$804,146.80	$895,505.00	$974,784.00
Purchased/Contracted Services								
541-4500-4520-52-1201	Prof Servs - Audit & Accounting	5,544.00	5,010.00	.00	.00	.00	.00	.00
541-4500-4520-52-2201	Vehicle Repair & Maintenance	177,885.69	323,781.36	203,909.10	100,000.00	203,218.31	212,000.00	185,000.00
541-4500-4520-52-2207	Landfill Tipping Fees	305,034.30	285,332.41	331,881.63	288,000.00	282,803.25	290,000.00	290,000.00
541-4500-4520-52-3101	Gen Liability Claims/Contrib	6,999.96	6,999.96	55,923.00	90,348.00	82,819.00	90,348.00	92,553.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
Fund **541 - Sanitation Fund**								
EXPENSE								
Department **4500 - Sanitation**								
Cost Center **4520 - Garbage Collection- Residential**								
Purchased/Contracted Services								
541-4500-4520-52-3107	Auto Liability Claims	19,400.04	19,400.04	.00	.00	.00	.00	.00
541-4500-4520-52-3999	Other Contractual Services	24,237.47	36,162.43	34,169.74	35,000.00	43,989.01	45,000.00	36,118.00
	Purchased/Contracted Services Totals	$539,101.46	$676,686.20	$625,883.47	$513,348.00	$612,829.57	$637,348.00	$603,671.00
Supplies								
541-4500-4520-53-1101	General Office Supplies	1,510.08	.00	.00	.00	.00	.00	.00
541-4500-4520-53-1103	Materials	7,989.24	7,077.71	31,568.80	5,000.00	76,402.70	80,000.00	28,000.00
541-4500-4520-53-1270	Energy - Gasoline	105,905.87	98,393.22	89,328.14	80,000.00	85,635.40	94,872.00	85,000.00
541-4500-4520-53-1601	Small Tools and Equipment	28,544.00	.00	.00	.00	459.99	552.00	.00
	Supplies Totals	$143,949.19	$105,470.93	$120,896.94	$85,000.00	$162,498.09	$175,424.00	$113,000.00
Cost Center **4520 - Garbage Collection- Residential** Totals		$1,441,395.75	$1,580,957.61	$1,723,662.29	$1,557,991.00	$1,579,474.46	$1,708,277.00	$1,691,455.00
Cost Center **4521 - Garbage Collection - Commercial/Industrial**								
Personnel Services & Employee Benefits								
541-4500-4521-51-1100	Regular Salaries and Wages	37.71	.00	69.64	.00	.00	.00	.00
541-4500-4521-51-1300	Overtime Wages	1,108.08	.00	53.73	.00	.00	.00	.00
541-4500-4521-51-2200	FICA - City Share	82.94	.00	8.39	.00	.00	.00	.00
	Personnel Services & Employee Benefits Totals	$1,228.73	$0.00	$131.76	$0.00	$0.00	$0.00	$0.00
Purchased/Contracted Services								
541-4500-4521-52-3999	Other Contractual Services	.00	40.00	40.00	.00	.00	.00	.00
	Purchased/Contracted Services Totals	$0.00	$40.00	$40.00	$0.00	$0.00	$0.00	$0.00
Supplies								
541-4500-4521-53-1101	General Office Supplies	77.34	772.67	1,270.23	.00	230.76	.00	.00
	Supplies Totals	$77.34	$772.67	$1,270.23	$0.00	$230.76	$0.00	$0.00
Cost Center **4521 - Garbage Collection - Commercial/Industrial** Totals		$1,306.07	$812.67	$1,441.99	$0.00	$230.76	$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	420,844.51	431,550.00	355,005.82	399,120.00	383,161.00
541-4500-4522-51-1300	Overtime Wages	.00	.00	34,554.54	35,800.00	46,831.41	53,000.00	40,000.00
541-4500-4522-51-2100	Group Insurance	.00	.00	117,000.00	124,609.00	114,224.88	124,609.00	70,343.00
541-4500-4522-51-2200	FICA - City Share	.00	.00	31,703.34	35,752.00	28,633.09	34,587.00	32,372.00
541-4500-4522-51-2400	Retirement & 401A	.00	.00	43,364.75	46,799.00	41,719.18	46,799.00	40,500.00
541-4500-4522-51-2700	Workers Comp Claims/Contrib	.00	.00	5,292.96	20,847.00	19,109.75	20,847.00	20,931.00
541-4500-4522-51-2901	Uniforms	.00	.00	2,793.29	3,000.00	1,741.76	3,000.00	3,000.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
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	300.00	600.00	600.00
	Personnel Services & Employee Benefits Totals	$0.00	$0.00	$655,553.39	$698,957.00	$607,565.89	$682,562.00	$590,907.00
Purchased/Contracted Services								
541-4500-4522-52-2201	Vehicle Repair & Maintenance	.00	.00	95,420.46	50,000.00	130,111.79	135,000.00	70,000.00
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	165,279.45	150,000.00	142,165.73	75,000.00	75,000.00
541-4500-4522-52-2526	IT Services	.00	.00	.00	.00	.00	.00	13,388.00
541-4500-4522-52-3101	Gen Liability Claims/Contrib	.00	.00	38,715.96	62,549.00	57,336.62	62,549.00	64,075.00
541-4500-4522-52-3999	Other Contractual Services	.00	.00	1,893.33	1,500.00	158.75	200.00	1,618.00
	Purchased/Contracted Services Totals	$0.00	$0.00	$301,309.20	$264,549.00	$329,772.89	$272,749.00	$224,581.00
Supplies								
541-4500-4522-53-1103	Materials	.00	.00	4,912.64	6,000.00	353.19	100.00	6,000.00
541-4500-4522-53-1270	Energy - Gasoline	.00	.00	46,911.80	50,000.00	38,127.77	41,000.00	50,000.00
	Supplies Totals	$0.00	$0.00	$51,824.44	$56,000.00	$38,480.96	$41,100.00	$56,000.00
Cost Center **4522 - Trash and Refuse** Totals		$0.00	$0.00	$1,008,687.03	$1,019,506.00	$975,819.74	$996,411.00	$871,488.00
Cost Center **4530 - Landfill Operations**								
Personnel Services & Employee Benefits								
541-4500-4530-51-1100	Regular Salaries and Wages	242,426.12	241,898.06	244,831.38	249,910.00	251,404.24	283,765.00	292,740.00
541-4500-4530-51-1101	Call Pay	4,677.24	5,039.04	5,091.48	5,200.00	4,798.66	4,500.00	5,000.00
541-4500-4530-51-1300	Overtime Wages	31,643.57	28,330.49	49,632.69	40,000.00	49,870.81	55,000.00	50,000.00
541-4500-4530-51-2100	Group Insurance	65,000.04	65,000.04	71,175.00	76,145.00	69,799.62	76,145.00	77,256.00
541-4500-4530-51-2200	FICA - City Share	19,394.98	19,384.49	21,283.96	22,576.00	21,752.24	26,260.00	26,602.00
541-4500-4530-51-2400	Retirement & 401A	29,393.69	27,950.88	26,016.46	28,311.00	24,965.58	28,311.00	33,200.00
541-4500-4530-51-2700	Workers Comp Claims/Contrib	6,000.00	6,000.00	2,940.00	11,582.00	10,616.87	11,582.00	11,628.00
541-4500-4530-51-2901	Uniforms	1,050.25	1,375.48	1,710.42	2,000.00	1,619.39	2,000.00	2,000.00
541-4500-4530-51-2902	Travel and Training	4,490.44	.00	.00	2,000.00	1,497.72	2,000.00	3,000.00
	Personnel Services & Employee Benefits Totals	$404,076.33	$394,978.48	$422,681.39	$437,724.00	$436,325.13	$489,563.00	$501,426.00
Purchased/Contracted Services								
541-4500-4530-52-1203	Prof Services - Engineering	255,022.26	159,630.32	153,294.55	140,000.00	107,996.91	140,000.00	140,000.00
541-4500-4530-52-2201	Vehicle Repair & Maintenance	146,585.05	58,246.21	108,928.18	100,000.00	72,540.23	69,500.00	100,000.00
541-4500-4530-52-2202	Building Repair & Maintenance	5,472.11	8,910.56	9,665.84	10,000.00	289.00	1,500.00	14,000.00
541-4500-4530-52-2320	Equipment Rental	4,092.52	1,264.69	8,375.63	15,000.00	2,381.50	3,500.00	15,000.00
541-4500-4530-52-2526	IT Services	.00	.00	.00	.00	.00	.00	13,388.00
541-4500-4530-52-3101	Gen Liability Claims/Contrib	4,200.00	4,200.00	21,509.04	34,749.00	31,853.25	34,749.00	35,597.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
Fund **541 - Sanitation Fund**								
EXPENSE								
Department **4500 - Sanitation**								
Cost Center **4530 - Landfill Operations**								
Purchased/Contracted Services								
541-4500-4530-52-3999	Other Contractual Services	189,345.18	272,819.26	215,797.03	160,000.00	84,116.01	100,000.00	100,354.00
	Purchased/Contracted Services Totals	$604,717.12	$505,071.04	$517,570.27	$459,749.00	$299,176.90	$349,249.00	$418,339.00
Supplies								
541-4500-4530-53-1101	General Office Supplies	1,596.73	1,495.35	3,074.12	2,500.00	3,133.08	3,000.00	3,000.00
541-4500-4530-53-1103	Materials	111,020.70	70,171.39	28,302.10	50,000.00	29,386.29	50,000.00	50,000.00
541-4500-4530-53-1200	Utilities/Energy	23,959.36	19,580.87	31,501.57	30,200.00	28,962.08	35,000.00	40,000.00
541-4500-4530-53-1270	Energy - Gasoline	48,221.12	33,100.41	43,174.19	40,000.00	49,933.15	50,000.00	50,000.00
541-4500-4530-53-1401	Dues, Publications, Subscript	245.00	295.00	1,080.00	400.00	.00	400.00	400.00
541-4500-4530-53-1601	Small Tools and Equipment	388.98	.00	12,555.87	12,000.00	3,381.89	4,000.00	12,000.00
	Supplies Totals	$185,431.89	$124,643.02	$119,687.85	$135,100.00	$114,796.49	$142,400.00	$155,400.00
	Cost Center **4530 - Landfill Operations** Totals	$1,194,225.34	$1,024,692.54	$1,059,939.51	$1,032,573.00	$850,298.52	$981,212.00	$1,075,165.00
	Department **4500 - Sanitation** Totals	$2,636,927.16	$2,606,462.82	$3,793,730.82	$3,610,070.00	$3,405,823.48	$3,685,900.00	$3,638,108.00
Department **9100 - Transfers**								
Interfund/Interdepartmental Charges								
541-9100-55-1105	Bank Merchant Fees	1,789.91	1,526.50	2,098.00	2,000.00	1,484.39	2,000.00	2,000.00
	Interfund/Interdepartmental Charges Totals	$1,789.91	$1,526.50	$2,098.00	$2,000.00	$1,484.39	$2,000.00	$2,000.00
Depreciation								
541-9100-56-3000	Depreciation Expense	984,400.11	970,740.28	890,353.05	729,086.00	716,668.10	955,557.00	974,669.00
	Depreciation Totals	$984,400.11	$970,740.28	$890,353.05	$729,086.00	$716,668.10	$955,557.00	$974,669.00
	Department **9100 - Transfers** Totals	$986,190.02	$972,266.78	$892,451.05	$731,086.00	$718,152.49	$957,557.00	$976,669.00
Department **9200 - Contributions to Other Funds**								
Other Financing Uses								
541-9200-61-1001	Transfer Out-General Fund	215,000.00	215,000.00	.00	.00	.00	.00	.00
541-9200-61-1005	Transfer Out-Utility Fund	250,000.00	300,000.00	229,574.00	439,193.00	402,593.62	439,193.00	374,075.00
	Other Financing Uses Totals	$465,000.00	$515,000.00	$229,574.00	$439,193.00	$402,593.62	$439,193.00	$374,075.00
	Department **9200 - Contributions to Other Funds** Totals	$465,000.00	$515,000.00	$229,574.00	$439,193.00	$402,593.62	$439,193.00	$374,075.00
	EXPENSE TOTALS	$4,088,117.18	$4,093,729.60	$4,915,755.87	$4,780,349.00	$4,526,569.59	$5,082,650.00	$4,988,852.00
	Fund **541 - Sanitation Fund** Totals							
	REVENUE TOTALS	$3,011,582.70	$3,544,328.81	$4,323,940.87	$4,530,584.00	$4,117,888.92	$4,694,203.00	$5,108,000.00
	EXPENSE TOTALS	$4,088,117.18	$4,093,729.60	$4,915,755.87	$4,780,349.00	$4,526,569.59	$5,082,650.00	$4,988,852.00
	Fund **541 - Sanitation Fund** Totals	($1,076,534.48)	($549,400.79)	($591,815.00)	($249,765.00)	($408,680.67)	($388,447.00)	$119,148.00

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Fund **700 - Sweetland Amphitheatre - DDA II**								
REVENUE								
Contributions and Donations								
700-37-1003	Community Donations	219,150.00	568,100.00	429,675.00	431,500.00	354,100.00	405,000.00	420,000.00
	Contributions and Donations Totals	$219,150.00	$568,100.00	$429,675.00	$431,500.00	$354,100.00	$405,000.00	$420,000.00
Miscellaneous Revenue								
700-38-9008	Other Miscellaneous Revenue	12,650.00	10,275.34	4,950.00	5,400.00	4,538.84	4,950.00	5,400.00
700-38-9900	Ticket Sales	775,393.62	970,804.31	993,601.44	1,100,000.00	832,618.69	878,000.00	1,250,000.00
700-38-9901	Beer/Wine/Concessions	69,147.81	69,521.09	80,699.36	90,000.00	48,886.96	67,500.00	90,000.00
700-38-9902	Merchandise	10,948.46	5,633.59	3,034.48	3,000.00	1,906.02	3,000.00	3,000.00
700-38-9903	Memberships	35,820.00	.00	.00	.00	.00	.00	.00
700-38-9905	Food Trucks	.00	3,000.00	7,175.00	9,000.00	5,225.00	6,700.00	9,000.00
700-38-9906	Artist Merchandise	.00	1,833.35	15,155.53	12,000.00	21,814.97	22,800.00	15,000.00
700-38-9907	Rebates	.00	.00	31,249.71	48,000.00	50,795.67	46,000.00	45,000.00
	Miscellaneous Revenue Totals	$903,959.89	$1,061,067.68	$1,135,865.52	$1,267,400.00	$965,786.15	$1,028,950.00	$1,417,400.00
Other Financing Sources								
700-39-1201	Transfers in from Gen Fund	.00	95,000.00	146,666.67	.00	.00	.00	.00
700-39-1220	Transfers in Hotel/Motel	.00	25,252.08	312,541.78	320,000.00	296,190.82	350,000.00	870,000.00
	Other Financing Sources Totals	$0.00	$120,252.08	$459,208.45	$320,000.00	$296,190.82	$350,000.00	$870,000.00
Department **5005 - Sweetland on Ice**								
Contributions and Donations								
700-5005-37-1003	Community Donations	6,465.00	11,500.00	5,000.00	12,000.00	9,500.00	14,500.00	14,500.00
	Contributions and Donations Totals	$6,465.00	$11,500.00	$5,000.00	$12,000.00	$9,500.00	$14,500.00	$14,500.00
Miscellaneous Revenue								
700-5005-38-9900	Ticket Sales	109,038.00	116,261.02	106,191.38	110,000.00	102,319.71	102,320.00	110,000.00
700-5005-38-9901	Beer/Wine/Concessions	.00	6,534.90	7,490.06	7,500.00	21,901.75	21,902.00	15,000.00
700-5005-38-9902	Merchandise	1,630.00	2,559.50	4,939.00	5,000.00	1,647.10	1,647.00	2,500.00
	Miscellaneous Revenue Totals	$110,668.00	$125,355.42	$118,620.44	$122,500.00	$125,868.56	$125,869.00	$127,500.00
Department **5005 - Sweetland on Ice** Totals		$117,133.00	$136,855.42	$123,620.44	$134,500.00	$135,368.56	$140,369.00	$142,000.00
Department **5009 - Events/Rentals/Festivals**								
Contributions and Donations								
700-5009-37-1003	Community Donations	.00	.00	1,000.00	3,000.00	29.13	29.00	.00
	Contributions and Donations Totals	$0.00	$0.00	$1,000.00	$3,000.00	$29.13	$29.00	$0.00
Miscellaneous Revenue								
700-5009-38-9008	Other Miscellaneous Revenue	.00	.00	12,320.60	12,500.00	7,500.00	7,500.00	7,500.00
700-5009-38-9900	Ticket Sales	.00	.00	38,274.84	90,000.00	30,888.00	30,888.00	31,000.00
700-5009-38-9901	Beer/Wine/Concessions	.00	.00	3,499.91	5,000.00	.00	.00	.00
700-5009-38-9902	Merchandise	.00	.00	.00	.00	20.00	20.00	.00
700-5009-38-9906	Artist Merchandise	.00	.00	830.00	800.00	.00	.00	.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	1,242.00	4,500.00	1,886.00	1,886.00	4,500.00
	Miscellaneous Revenue Totals	$0.00	$0.00	$56,167.35	$112,800.00	$40,294.00	$40,294.00	$43,000.00
Department **5009 - Events/Rentals/Festivals** Totals		$0.00	$0.00	$57,167.35	$115,800.00	$40,323.13	$40,323.00	$43,000.00
	REVENUE TOTALS	$1,240,242.89	$1,886,275.18	$2,205,536.76	$2,269,200.00	$1,791,768.66	$1,964,642.00	$2,892,400.00
EXPENSE								
Department **5005 - Sweetland on Ice**								
Personnel Services & Employee Benefits								
700-5005-51-1100	Regular Salaries and Wages	39,812.91	49,668.80	27,743.64	35,000.00	37,813.14	37,813.00	40,000.00
700-5005-51-1300	Overtime Wages	2,644.14	511.68	714.68	600.00	.00	.00	.00
700-5005-51-2901	Uniforms	305.23	.00	785.25	500.00	2,596.01	2,596.00	1,000.00
700-5005-51-2902	Travel and Training	.00	.00	.00	.00	38.69	38.00	.00
	Personnel Services & Employee Benefits Totals	$42,762.28	$50,180.48	$29,243.57	$36,100.00	$40,447.84	$40,447.00	$41,000.00
Purchased/Contracted Services								
700-5005-52-1309	Machinery & Equipment	.00	1,874.23	10,355.57	2,500.00	8,318.26	7,540.00	2,500.00
700-5005-52-2205	Other Repair & Maintenance	1,713.79	.00	.00	.00	.00	.00	.00
700-5005-52-2320	Equipment Rental	.00	.00	113.70	.00	.00	.00	.00
700-5005-52-3300	Advertising Expense	2,617.15	8,880.95	5,479.73	5,500.00	13,386.86	13,387.00	7,500.00
700-5005-52-3852	Marketing & Sales Expense	.00	.00	1,370.32	1,500.00	1,401.16	1,389.00	1,500.00
700-5005-52-3999	Other Contractual Services	5,135.84	12,682.05	7,987.95	8,500.00	8,929.80	7,034.00	8,500.00
	Purchased/Contracted Services Totals	$9,466.78	$23,437.23	$25,307.27	$18,000.00	$32,036.08	$29,350.00	$20,000.00
Supplies								
700-5005-53-1103	Materials	3,250.92	2,921.17	5,980.14	3,500.00	656.88	657.00	2,500.00
700-5005-53-1200	Utilities/Energy	19,163.20	19,722.11	18,972.05	23,000.00	5,319.50	18,758.00	20,000.00
700-5005-53-1601	Small Tools and Equipment	437.04	.00	3,731.94	2,000.00	11,271.40	11,271.00	2,500.00
700-5005-53-1700	Other Supplies	.00	.00	500.00	.00	.00	.00	.00
700-5005-53-1705	Miscellaneous Expense	.00	.00	209.47	.00	1,768.69	1,768.00	1,500.00
	Supplies Totals	$22,851.16	$22,643.28	$29,393.60	$28,500.00	$19,016.47	$32,454.00	$26,500.00
Interfund/Interdepartmental Charges								
700-5005-55-1101	Tellers Over	17.19	(10.69)	(9.46)	.00	(4.00)	(4.00)	.00
700-5005-55-1105	Bank Merchant Fees	.00	.00	.00	.00	(344.42)	(399.00)	(400.00)
	Interfund/Interdepartmental Charges Totals	$17.19	($10.69)	($9.46)	$0.00	($348.42)	($403.00)	($400.00)

LAGRANGE GEORGIA

Budget 2027 Enterprise Funds

Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
Fund **700 - Sweetland Amphitheatre - DDA II**								
EXPENSE								
Department **5005 - Sweetland on Ice**								
Other Costs								
700-5005-57-9002	Production Costs	.00	.00	595.00	650.00	892.50	892.00	650.00
700-5005-57-9004	Merchandise	.00	.00	1,823.03	1,500.00	1,337.45	1,338.00	1,500.00
700-5005-57-9006	Concessions	.00	.00	.00	.00	11,935.31	11,935.00	12,000.00
	Other Costs Totals	$0.00	$0.00	$2,418.03	$2,150.00	$14,165.26	$14,165.00	$14,150.00
Department **5005 - Sweetland on Ice** Totals		$75,097.41	$96,250.30	$86,353.01	$84,750.00	$105,317.23	$116,013.00	$101,250.00
Department **5009 - Events/Rentals/Festivals**								
Purchased/Contracted Services								
700-5009-52-3300	Advertising Expense	.00	.00	12,704.31	11,000.00	5,203.49	5,300.00	7,500.00
700-5009-52-3852	Marketing & Sales Expense	.00	.00	5,307.61	1,500.00	.00	.00	1,500.00
700-5009-52-3999	Other Contractual Services	.00	.00	4,017.25	9,000.00	.00	.00	.00
	Purchased/Contracted Services Totals	$0.00	$0.00	$22,029.17	$21,500.00	$5,203.49	$5,300.00	$9,000.00
Supplies								
700-5009-53-1103	Materials	.00	.00	589.38	.00	.00	.00	.00
700-5009-53-1601	Small Tools and Equipment	.00	.00	197.60	.00	.00	.00	.00
700-5009-53-1705	Miscellaneous Expense	.00	.00	532.00	.00	30.28	30.00	.00
	Supplies Totals	$0.00	$0.00	$1,318.98	$0.00	$30.28	$30.00	$0.00
Other Costs								
700-5009-57-9000	Talent/Fees/Other	.00	.00	24,530.00	75,000.00	24,576.00	25,000.00	50,000.00
700-5009-57-9002	Production Costs	.00	.00	5,976.67	9,000.00	8,061.70	9,000.00	9,000.00
700-5009-57-9004	Merchandise	.00	.00	(60.00)	.00	.00	.00	.00
700-5009-57-9005	Artist Catering/Trsp/Lodging	.00	.00	2,287.86	6,000.00	714.12	715.00	1,500.00
	Other Costs Totals	$0.00	$0.00	$32,734.53	$90,000.00	$33,351.82	$34,715.00	$60,500.00
Department **5009 - Events/Rentals/Festivals** Totals		$0.00	$0.00	$56,082.68	$111,500.00	$38,585.59	$40,045.00	$69,500.00
Department **5010 - General Sweetland Operations**								
Personnel Services & Employee Benefits								
700-5010-51-1100	Regular Salaries and Wages	7,661.92	36,550.12	327,979.75	317,750.00	291,826.34	331,500.00	331,500.00
700-5010-51-1900	Accrued Payroll Expense	.00	.00	3,617.20	.00	.00	.00	.00
700-5010-51-2100	Group Insurance	.00	.00	26,000.04	37,755.00	34,608.75	37,755.00	38,465.00
700-5010-51-2200	FICA - City Share	513.61	6,077.79	23,617.57	24,308.00	21,311.74	25,360.00	25,363.00
700-5010-51-2400	Retirement & 401A	.00	5.72	29,712.29	32,704.00	29,567.57	32,723.00	34,000.00
700-5010-51-2700	Workers Comp Claims/Contrib	.00	.00	1,176.00	67.00	61.38	50.00	67.00
700-5010-51-2901	Uniforms	642.00	862.83	865.22	1,000.00	218.50	219.00	500.00
700-5010-51-2902	Travel and Training	517.41	496.27	2,959.78	5,000.00	6,316.55	6,317.00	5,000.00
	Personnel Services & Employee Benefits Totals	$9,334.94	$43,992.73	$415,927.85	$418,584.00	$383,910.83	$433,924.00	$434,895.00



Budget 2027 Enterprise Funds

Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
Fund **700 - Sweetland Amphitheatre - DDA II**								
EXPENSE								
Department **5010 - General Sweetland Operations**								
Purchased/Contracted Services								
700-5010-52-1309	Machinery & Equipment	.00	29,805.30	13,285.15	5,000.00	36,139.19	36,139.00	10,000.00
700-5010-52-2201	Vehicle Repair & Maintenance	.00	.00	5,802.73	5,000.00	.00	.00	.00
700-5010-52-2202	Building Repair & Maintenance	30,268.72	56,831.19	2,960.00	25,000.00	1,190.26	17,000.00	25,000.00
700-5010-52-2205	Other Repair & Maintenance	7.87	16,234.58	13,374.58	7,500.00	40.00	40.00	5,000.00
700-5010-52-2320	Equipment Rental	11,749.04	4,777.56	5,881.01	10,000.00	3,620.86	6,800.00	7,500.00
700-5010-52-2526	IT Services	.00	.00	14,052.24	17,437.00	14,530.00	17,437.00	13,388.00
700-5010-52-3101	Gen Liability Claims/Contrib	40,237.94	48,398.00	89,542.00	25,019.00	30,285.12	32,000.00	25,697.00
700-5010-52-3300	Advertising Expense	.00	29,903.61	77,500.75	65,000.00	45,758.71	50,000.00	72,000.00
700-5010-52-3852	Marketing & Sales Expense	38,804.38	56,593.88	26,171.94	15,000.00	15,041.43	20,000.00	15,000.00
700-5010-52-3999	Other Contractual Services	148,699.73	115,469.25	57,113.47	45,000.00	35,945.90	40,000.00	40,307.00
	Purchased/Contracted Services Totals	$269,767.68	$358,013.37	$305,683.87	$219,956.00	$182,551.47	$219,416.00	$213,892.00
Supplies								
700-5010-53-1101	General Office Supplies	1,013.21	1,600.15	367.56	1,500.00	205.14	300.00	500.00
700-5010-53-1102	Postage and Express	.00	32.15	.00	.00	11.95	12.00	100.00
700-5010-53-1103	Materials	16,753.91	4,415.19	9,108.87	5,000.00	595.77	1,000.00	1,000.00
700-5010-53-1200	Utilities/Energy	39,376.39	42,258.97	55,856.11	53,250.00	37,315.73	45,000.00	50,000.00
700-5010-53-1270	Energy - Gasoline	.00	.00	70.56	.00	.00	.00	.00
700-5010-53-1401	Dues, Publications, Subscript	5,708.10	21,889.26	6,432.25	7,500.00	2,138.69	2,500.00	2,500.00
700-5010-53-1601	Small Tools and Equipment	3,401.29	2,771.87	6,650.24	3,000.00	2,212.23	2,000.00	3,000.00
700-5010-53-1700	Other Supplies	72.43	.00	.00	.00	.00	.00	.00
700-5010-53-1705	Miscellaneous Expense	16,719.13	21,336.27	4,282.16	5,000.00	4,824.04	5,000.00	5,000.00
	Supplies Totals	$83,044.46	$94,303.86	$82,767.75	$75,250.00	$47,303.55	$55,812.00	$62,100.00
Interfund/Interdepartmental Charges								
700-5010-55-1104	Bank Service Fees	125.29	133.64	100.90	200.00	.00	.00	.00
700-5010-55-1105	Bank Merchant Fees	.00	.00	.00	.00	442.58	100.00	100.00
	Interfund/Interdepartmental Charges Totals	$125.29	$133.64	$100.90	$200.00	$442.58	$100.00	$100.00
Other Costs								
700-5010-57-9000	Talent/Fees/Other	562,849.44	996,726.37	962,150.00	1,053,000.00	948,670.68	1,022,000.00	1,125,000.00
700-5010-57-9002	Production Costs	88,220.07	208,896.69	197,304.50	195,000.00	173,461.55	192,000.00	195,000.00
700-5010-57-9003	Bar Expense	.00	1,228.93	.00	.00	.00	.00	.00
700-5010-57-9004	Merchandise	4,931.08	11,470.51	(7,097.54)	2,500.00	2,588.78	1,454.00	2,500.00
700-5010-57-9005	Artist Catering/Trsp/Lodging	19,125.89	57,520.21	71,736.43	45,500.00	46,421.44	53,500.00	48,000.00
	Other Costs Totals	$675,126.48	$1,275,842.71	$1,224,093.39	$1,296,000.00	$1,171,142.45	$1,268,954.00	$1,370,500.00
Department **5010 - General Sweetland Operations** Totals		$1,037,398.85	$1,772,286.31	$2,028,573.76	$2,009,990.00	$1,785,350.88	$1,978,206.00	$2,081,487.00

LAGRANGE GEORGIA

Budget 2027 Enterprise Funds

Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
Fund **700 - Sweetland Amphitheatre - DDA II**								
EXPENSE								
Department **9100 - Transfers**								
Depreciation								
700-9100-56-3000	Depreciation Expense	191,590.26	190,811.56	163,477.81	136,134.00	122,701.10	136,487.00	136,487.00
	Depreciation Totals	$191,590.26	$190,811.56	$163,477.81	$136,134.00	$122,701.10	$136,487.00	$136,487.00
	Department **9100 - Transfers** Totals	$191,590.26	$190,811.56	$163,477.81	$136,134.00	$122,701.10	$136,487.00	$136,487.00
	EXPENSE TOTALS	$1,304,086.52	$2,059,348.17	$2,334,487.26	$2,342,374.00	$2,051,954.80	$2,270,751.00	$2,388,724.00
Fund **700 - Sweetland Amphitheatre - DDA II** Totals								
	REVENUE TOTALS	$1,240,242.89	$1,886,275.18	$2,205,536.76	$2,269,200.00	$1,791,768.66	$1,964,642.00	$2,892,400.00
	EXPENSE TOTALS	$1,304,086.52	$2,059,348.17	$2,334,487.26	$2,342,374.00	$2,051,954.80	$2,270,751.00	$2,388,724.00
Fund **700 - Sweetland Amphitheatre - DDA II** Totals		($63,843.63)	($173,072.99)	($128,950.50)	($73,174.00)	($260,186.14)	($306,109.00)	$503,676.00
	Net Grand Totals							
	REVENUE GRAND TOTALS	$115,016,835.40	$115,186,255.67	$112,137,919.00	$129,846,917.00	$103,315,561.92	$119,182,910.00	$128,653,544.00
	EXPENSE GRAND TOTALS	$111,805,498.14	$107,655,263.56	$118,610,032.26	$124,114,638.00	$106,421,672.87	$123,324,904.74	$123,013,780.00
	Net Grand Totals	$3,211,337.26	$7,530,992.11	($6,472,113.26)	$5,732,279.00	($3,106,110.95)	($4,141,994.74)	$5,639,764.00

Budget 2027 Enterprise Capital/Debt

Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2022 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
Fund **421 - Water and Sewer Sinking Fund**								
EXPENSE								
Department **8300 - Notes Payable**								
Debt Service								
421-8300-58-1119	Principal - Rev Bond Ser 2021	.00	.00	.00	775,000.00	1,015,000.00	1,015,000.00	1,065,000.00
421-8300-58-2118	Interest - Rev Bond Ser 2021	754,350.00	708,350.19	660,100.00	629,962.00	330,050.00	634,725.00	582,725.00
421-8300-58-3009	Bond issue Fees - Rev Bond Ser 2021	1,000.00	1,000.00	1,000.00	.00	1,000.00	1,000.00	1,000.00
	Debt Service Totals	$755,350.00	$709,350.19	$661,100.00	$1,404,962.00	$1,346,050.00	$1,650,725.00	$1,648,725.00
	Department **8300 - Notes Payable** Totals	$755,350.00	$709,350.19	$661,100.00	$1,404,962.00	$1,346,050.00	$1,650,725.00	$1,648,725.00
	EXPENSE TOTALS	$755,350.00	$709,350.19	$661,100.00	$1,404,962.00	$1,346,050.00	$1,650,725.00	$1,648,725.00
Fund **421 - Water and Sewer Sinking Fund** Totals								
	EXPENSE TOTALS	$755,350.00	$709,350.19	$661,100.00	$1,404,962.00	$1,346,050.00	$1,650,725.00	$1,648,725.00
Fund **421 - Water and Sewer Sinking Fund** Totals		($755,350.00)	($709,350.19)	($661,100.00)	($1,404,962.00)	($1,346,050.00)	($1,650,725.00)	($1,648,725.00)

Budget 2027 Enterprise Capital/Debt

Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2022 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
Fund **423 - Gas Authority Bond Fund**								
EXPENSE								
Department **8300 - Notes Payable**								
Debt Service								
423-8300-58-1109	Principal - Revenue Bonds -2003	.00	.00	.00	530,000.00	.00	.00	.00
423-8300-58-1114	2009 Revenue Bond Principal	.00	.00	.00	445,000.00	.00	.00	.00
423-8300-58-1301	Note Payable - Principal	123,119.48	252,702.73	136,386.73	116,978.00	.00	.00	.00
423-8300-58-2107	Interest Expense	20,427.18	1,882.00	7,160.28	26,569.00	.00	.00	.00
423-8300-58-2109	Interest - Revenue Bonds - 2003	12,038.76	5,647.13	.00	27,676.00	.00	.00	.00
423-8300-58-2114	2009 Revenue Bond Interest	29,336.00	17,392.96	.00	56,647.00	.00	.00	.00
	Debt Service Totals	$184,921.42	$277,624.82	$143,547.01	$1,202,870.00	$0.00	$0.00	$0.00
	Department **8300 - Notes Payable** Totals	$184,921.42	$277,624.82	$143,547.01	$1,202,870.00	$0.00	$0.00	$0.00
	EXPENSE TOTALS	$184,921.42	$277,624.82	$143,547.01	$1,202,870.00	$0.00	$0.00	$0.00
	Fund **423 - Gas Authority Bond Fund** Totals							
	EXPENSE TOTALS	$184,921.42	$277,624.82	$143,547.01	$1,202,870.00	$0.00	$0.00	$0.00
	Fund **423 - Gas Authority Bond Fund** Totals	($184,921.42)	($277,624.82)	($143,547.01)	($1,202,870.00)	$0.00	$0.00	$0.00

Budget 2027 Enterprise Capital/Debt

Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2022 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
Fund **424 - Ridley Office Park Bond Fund**								
EXPENSE								
Department **8300 - Notes Payable**								
Debt Service								
424-8300-58-1112	2005 Revenue Bond -Principal	.00	.00	.00	325,000.00	390,000.00	390,000.00	.00
424-8300-58-2112	2005 Revenue Bond - Interest	56,876.75	41,430.73	25,357.50	71,332.00	8,599.50	8,600.00	.00
	Debt Service Totals	$56,876.75	$41,430.73	$25,357.50	$396,332.00	$398,599.50	$398,600.00	$0.00
	Department **8300 - Notes Payable** Totals	$56,876.75	$41,430.73	$25,357.50	$396,332.00	$398,599.50	$398,600.00	$0.00
	EXPENSE TOTALS	$56,876.75	$41,430.73	$25,357.50	$396,332.00	$398,599.50	$398,600.00	$0.00
Fund **424 - Ridley Office Park Bond Fund** Totals								
	EXPENSE TOTALS	$56,876.75	$41,430.73	$25,357.50	$396,332.00	$398,599.50	$398,600.00	$0.00
Fund **424 - Ridley Office Park Bond Fund** Totals		($56,876.75)	($41,430.73)	($25,357.50)	($396,332.00)	($398,599.50)	($398,600.00)	$0.00

Budget 2027 Enterprise Capital/Debt

Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2022 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
Fund **521 - Utility Fund**								
EXPENSE								
Department **4800 - Telecommunications and Information Technology**								
Cost Center **4801 - Data Processing**								
Capital Outlays								
521-4800-4801-54-2100	Machinery and Equipment	.00	.00	.00	2,000.00	.00	.00	.00
521-4800-4801-54-2104	Motorola Radio System	.00	3,457,670.52	452,734.77	.00	.00	.00	.00
521-4800-4801-54-2404	Hardware	134,480.41	308,390.77	185,989.12	130,000.00	.00	.00	.00
521-4800-4801-54-2405	Software	.00	784,574.54	337,059.45	115,000.00	172,057.68	184,575.00	.00
	Capital Outlays Totals	$134,480.41	$4,550,635.83	$975,783.34	$247,000.00	$172,057.68	$184,575.00	$0.00
Debt Service								
521-4800-4801-58-1201	Leases - Principal	.00	.00	.00	134,635.00	.00	.00	.00
521-4800-4801-58-1202	Leases - Interest	1,061.19	34.56	(.02)	2,986.00	.01	.00	.00
	Debt Service Totals	$1,061.19	$34.56	($0.02)	$137,621.00	$0.01	$0.00	$0.00
Cost Center **4801 - Data Processing** Totals		$135,541.60	$4,550,670.39	$975,783.32	$384,621.00	$172,057.69	$184,575.00	$0.00
Department **4800 - Telecommunications and Information Technology** Totals		$135,541.60	$4,550,670.39	$975,783.32	$384,621.00	$172,057.69	$184,575.00	$0.00
Department **4940 - General Utilities**								
Cost Center **4941 - Utilities Customer Service**								
Capital Outlays								
521-4940-4941-54-2101	Office Equipment	.00	.00	.00	2,000.00	.00	.00	.00
	Capital Outlays Totals	$0.00	$0.00	$0.00	$2,000.00	$0.00	$0.00	$0.00
Cost Center **4941 - Utilities Customer Service** Totals		$0.00	$0.00	$0.00	$2,000.00	$0.00	$0.00	$0.00
Cost Center **4942 - Utilities Engineering and Supervision**								
Capital Outlays								
521-4940-4942-54-2100	Machinery and Equipment	.00	.00	11,990.40	.00	.00	.00	.00
	Capital Outlays Totals	$0.00	$0.00	$11,990.40	$0.00	$0.00	$0.00	$0.00
Cost Center **4942 - Utilities Engineering and Supervision** Totals		$0.00	$0.00	$11,990.40	$0.00	$0.00	$0.00	$0.00
Cost Center **4943 - Utilities Services**								
Capital Outlays								
521-4940-4943-54-2200	Motor Vehicles	26,041.00	.00	.00	25,000.00	.00	.00	25,000.00
521-4940-4943-54-2401	Computer Equipment	.00	.00	.00	2,000.00	.00	.00	.00
	Capital Outlays Totals	$26,041.00	$0.00	$0.00	$27,000.00	$0.00	$0.00	$25,000.00
Cost Center **4943 - Utilities Services** Totals		$26,041.00	$0.00	$0.00	$27,000.00	$0.00	$0.00	$25,000.00
Cost Center **4944 - Utilities Service Center**								
Capital Outlays								
521-4940-4944-54-2100	Machinery and Equipment	.00	38,065.00	108,258.00	.00	103,287.00	104,000.00	110,000.00
521-4940-4944-54-2101	Office Equipment	5,899.00	.00	.00	.00	.00	.00	.00
521-4940-4944-54-2200	Motor Vehicles	80,542.00	.00	.00	.00	83,650.00	83,650.00	.00
	Capital Outlays Totals	$86,441.00	$38,065.00	$108,258.00	$0.00	$186,937.00	$187,650.00	$110,000.00

Budget 2027 Enterprise Capital/Debt

Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2022 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
Fund **521 - Utility Fund**								
EXPENSE								
Department **4940 - General Utilities**								
Cost Center **4944 - Utilities Service Center**								
Debt Service								
521-4940-4944-58-1201	Leases - Principal	.00	.00	.00	52,000.00	49,806.60	49,807.00	.00
521-4940-4944-58-1202	Leases - Interest	5,177.57	3,842.40	2,786.95	5,000.00	(1,491.67)	1,287.00	.00
	Debt Service Totals	$5,177.57	$3,842.40	$2,786.95	$57,000.00	$48,314.93	$51,094.00	$0.00
	Cost Center **4944 - Utilities Service Center** Totals	$91,618.57	$41,907.40	$111,044.95	$57,000.00	$235,251.93	$238,744.00	$110,000.00
	Department **4940 - General Utilities** Totals	$117,659.57	$41,907.40	$123,035.35	$86,000.00	$235,251.93	$238,744.00	$135,000.00
Department **9100 - Transfers**								
Capital Outlays								
521-9100-54-2199	Transfer to F & F M & E	(140,379.41)	(1,131,030.31)	(212,019.52)	.00	(83,650.00)	(372,225.00)	(135,000.00)
	Capital Outlays Totals	($140,379.41)	($1,131,030.31)	($212,019.52)	$0.00	($83,650.00)	($372,225.00)	($135,000.00)
	Department **9100 - Transfers** Totals	($140,379.41)	($1,131,030.31)	($212,019.52)	$0.00	($83,650.00)	($372,225.00)	($135,000.00)
	EXPENSE TOTALS	$112,821.76	$3,461,547.48	$886,799.15	$470,621.00	$323,659.62	$51,094.00	$0.00
	Fund **521 - Utility Fund** Totals							
	EXPENSE TOTALS	$112,821.76	$3,461,547.48	$886,799.15	$470,621.00	$323,659.62	$51,094.00	$0.00
	Fund **521 - Utility Fund** Totals	($112,821.76)	($3,461,547.48)	($886,799.15)	($470,621.00)	($323,659.62)	($51,094.00)	$0.00

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Budget 2027 Enterprise Capital/Debt

Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2022 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
Fund **523 - Water & Sewer Fund**								
REVENUE								
Intergovernmental Revenue								
523-33-4120	GEFA-Water/Sewer Improv	.00	.00	.00	.00	.00	.00	6,200,000.00
	Intergovernmental Revenue Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$6,200,000.00
	REVENUE TOTALS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$6,200,000.00
EXPENSE								
Department **4350 - Sewer Collection Construction**								
Capital Outlays								
523-4350-54-1407	System Additions	231,354.11	154,748.00	93,315.26	.00	.00	20,000.00	2,320,000.00
523-4350-54-1498	Utility Relocation	.00	.00	.00	.00	.00	.00	150,000.00
523-4350-54-2100	Machinery and Equipment	.00	481,756.64	204,471.36	65,000.00	21,321.88	21,321.00	16,800.00
523-4350-54-2200	Motor Vehicles	.00	148,262.00	.00	50,000.00	.00	.00	40,000.00
	Capital Outlays Totals	$231,354.11	$784,766.64	$297,786.62	$115,000.00	$21,321.88	$41,321.00	$2,526,800.00
Debt Service								
523-4350-58-1201	Leases - Principal	.00	.00	.00	.00	120,439.16	120,439.00	120,439.00
523-4350-58-1202	Leases - Interest	.00	2,082.21	17,872.12	.00	578.20	21,102.00	21,102.00
	Debt Service Totals	$0.00	$2,082.21	$17,872.12	$0.00	$121,017.36	$141,541.00	$141,541.00
Department **4350 - Sewer Collection Construction** Totals		$231,354.11	$786,848.85	$315,658.74	$115,000.00	$142,339.24	$182,862.00	$2,668,341.00
Department **4360 - WPC Plant Construction**								
Capital Outlays								
523-4360-54-1327	GEFA Project	.00	.00	.00	.00	1,278.46	1,300.00	3,700,000.00
523-4360-54-2100	Machinery and Equipment	83,346.10	47,502.00	190,297.74	.00	56,449.00	56,449.00	85,000.00
523-4360-54-2200	Motor Vehicles	.00	.00	.00	35,000.00	52,431.00	52,431.00	.00
	Capital Outlays Totals	$83,346.10	$47,502.00	$190,297.74	$35,000.00	$110,158.46	$110,180.00	$3,785,000.00
Debt Service								
523-4360-58-1116	Principal-GEFA CW13004 Yellow Jacket Pump Station	269,640.57	.00	277,292.68	265,894.00	257,615.89	281,200.00	285,162.00
523-4360-58-1117	Principal-GEFA CW13003 Long Cane Pump Station	411,827.02	.00	423,514.22	406,105.00	393,461.53	429,482.00	435,533.00
523-4360-58-2116	Interest-GEFA CW13004 Yellow Jacket Pump Station	53,221.95	49,422.67	45,569.84	56,968.00	38,341.42	41,663.00	37,701.00
523-4360-58-2117	Interest-GEFA CW13003 Long Cane Pump Station	83,592.14	77,789.42	71,904.94	89,314.00	60,672.70	65,938.00	59,886.00
523-4360-58-4007	GEFA Closing Fee	.00	.00	.00	.00	.00	50,000.00	.00
	Debt Service Totals	$818,281.68	$127,212.09	$818,281.68	$818,281.00	$750,091.54	$868,283.00	$818,282.00
Department **4360 - WPC Plant Construction** Totals		$901,627.78	$174,714.09	$1,008,579.42	$853,281.00	$860,250.00	$978,463.00	$4,603,282.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2022 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
Fund **523 - Water & Sewer Fund**								
EXPENSE								
Department **4400 - Water System**								
Cost Center **4430 - Water Pumping and Purification**								
Capital Outlays								
523-4400-4430-54-1405	River Pumping Station	10,294.42	.00	5,850.00	10,000.00	.00	25,000.00	25,000.00
	Capital Outlays Totals	$10,294.42	$0.00	$5,850.00	$10,000.00	$0.00	$25,000.00	$25,000.00
Cost Center **4430 - Water Pumping and Purification** Totals		$10,294.42	$0.00	$5,850.00	$10,000.00	$0.00	$25,000.00	$25,000.00
Department **4400 - Water System** Totals		$10,294.42	$0.00	$5,850.00	$10,000.00	$0.00	$25,000.00	$25,000.00
Department **4450 - Water System Construction**								
Capital Outlays								
523-4450-54-1407	System Additions	703,435.84	390,305.84	.00	.00	.00	.00	.00
523-4450-54-1409	Water Plant Improvements	79,991.87	132,602.00	19,285.00	135,000.00	5,775.00	70,000.00	425,000.00
523-4450-54-1430	Distribution System Improvements	74,702.82	20,915.00	55,550.00	.00	19,852.14	19,852.00	380,000.00
523-4450-54-1463	Construction Materials	10,462.00	14,861.91	.00	550,000.00	.00	.00	.00
523-4450-54-1465	Meters and Accessories	.00	.00	.00	250,000.00	.00	.00	.00
523-4450-54-1498	Utility Relocation	.00	.00	.00	.00	.00	.00	2,500,000.00
523-4450-54-2100	Machinery and Equipment	.00	111,909.53	64,866.63	38,000.00	.00	.00	27,000.00
523-4450-54-2200	Motor Vehicles	43,133.00	56,346.00	72,895.03	100,000.00	.00	.00	100,000.00
	Capital Outlays Totals	$911,725.53	$726,940.28	$212,596.66	$1,073,000.00	$25,627.14	$89,852.00	$3,432,000.00
Debt Service								
523-4450-58-1201	Leases - Principal	.00	.00	.00	.00	27,724.00	27,724.00	27,724.00
523-4450-58-1202	Leases - Interest	3,815.99	3,184.94	2,832.64	.00	(348.62)	2,787.00	2,787.00
523-4450-58-2107	Interest Expense	.00	.00	.00	.00	.00	.00	45,000.00
	Debt Service Totals	$3,815.99	$3,184.94	$2,832.64	$0.00	$27,375.38	$30,511.00	$75,511.00
Department **4450 - Water System Construction** Totals		$915,541.52	$730,125.22	$215,429.30	$1,073,000.00	$53,002.52	$120,363.00	$3,507,511.00
Department **9100 - Transfers**								
Capital Outlays								
523-9100-54-2199	Transfer to F & F M & E	(120,843.39)	(802,501.84)	(491,707.94)	.00	(27,096.88)	(187,622.00)	(9,628,800.00)
523-9100-54-2299	Transfer to Vehicles	(95,922.00)	(56,346.00)	(72,895.03)	.00	(52,431.00)	(52,431.00)	(140,000.00)
	Capital Outlays Totals	($216,765.39)	($858,847.84)	($564,602.97)	$0.00	($79,527.88)	($240,053.00)	($9,768,800.00)
Department **9100 - Transfers** Totals		($216,765.39)	($858,847.84)	($564,602.97)	$0.00	($79,527.88)	($240,053.00)	($9,768,800.00)
Department **9200 - Contributions to Other Funds**								
Other Financing Uses								
523-9200-61-1017	Transfer out -Ridley Off Park Bo	209,000.00	209,000.00	145,357.98	209,000.00	398,600.00	398,600.00	.00
	Other Financing Uses Totals	$209,000.00	$209,000.00	$145,357.98	$209,000.00	$398,600.00	$398,600.00	$0.00
Department **9200 - Contributions to Other Funds** Totals		$209,000.00	$209,000.00	$145,357.98	$209,000.00	$398,600.00	$398,600.00	$0.00
EXPENSE TOTALS		$2,051,052.44	$1,041,840.32	$1,126,272.47	$2,260,281.00	$1,374,663.88	$1,465,235.00	$1,035,334.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2022 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
	Fund **523 - Water & Sewer Fund** Totals							
	REVENUE TOTALS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$6,200,000.00
	EXPENSE TOTALS	$2,051,052.44	$1,041,840.32	$1,126,272.47	$2,260,281.00	$1,374,663.88	$1,465,235.00	$1,035,334.00
	Fund **523 - Water & Sewer Fund** Totals	($2,051,052.44)	($1,041,840.32)	($1,126,272.47)	($2,260,281.00)	($1,374,663.88)	($1,465,235.00)	$5,164,666.00

Budget 2027 Enterprise Capital/Debt

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2022 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
Fund **524 - Electric Fund**								
EXPENSE								
Department **4650 - Electric System Construction**								
Capital Outlays								
524-4650-54-1411	Transformers and Capacitors	11,400.12	.00	.00	200,000.00	587,982.68	600,000.00	530,000.00
524-4650-54-1432	System Additions	.00	.00	.00	.00	.00	.00	200,000.00
524-4650-54-1463	Construction Materials	236,179.96	.00	.00	250,000.00	.00	.00	.00
524-4650-54-1465	Meters and Accessories	.00	.00	.00	300,000.00	.00	.00	.00
524-4650-54-1498	Utility Relocation	.00	.00	.00	.00	.00	.00	175,000.00
524-4650-54-2100	Machinery and Equipment	.00	632,865.98	.00	.00	71,405.96	71,405.00	748,000.00
524-4650-54-2200	Motor Vehicles	.00	.00	272,350.98	185,000.00	.00	.00	65,000.00
	Capital Outlays Totals	$247,580.08	$632,865.98	$272,350.98	$935,000.00	$659,388.64	$671,405.00	$1,718,000.00
Debt Service								
524-4650-58-1201	Leases - Principal	.00	.00	.00	24,258.00	56,752.25	56,752.00	56,752.00
524-4650-58-1202	Leases - Interest	70.06	3,704.23	8,421.52	513.00	272.45	9,943.00	9,943.00
	Debt Service Totals	$70.06	$3,704.23	$8,421.52	$24,771.00	$57,024.70	$66,695.00	$66,695.00
Department **4650 - Electric System Construction** Totals		$247,650.14	$636,570.21	$280,772.50	$959,771.00	$716,413.34	$738,100.00	$1,784,695.00
Department **9100 - Transfers**								
Capital Outlays								
524-9100-54-2199	Transfer to F & F M & E	.00	(444,494.00)	(272,350.98)	.00	(16,200.96)	(600,000.00)	(970,000.00)
524-9100-54-2599	Transfer to Heavy Equipment	.00	(188,371.98)	.00	.00	(55,205.00)	(71,405.00)	(748,000.00)
	Capital Outlays Totals	$0.00	($632,865.98)	($272,350.98)	$0.00	($71,405.96)	($671,405.00)	($1,718,000.00)
Department **9100 - Transfers** Totals		$0.00	($632,865.98)	($272,350.98)	$0.00	($71,405.96)	($671,405.00)	($1,718,000.00)
EXPENSE TOTALS		$247,650.14	$3,704.23	$8,421.52	$959,771.00	$645,007.38	$66,695.00	$66,695.00
Fund **524 - Electric Fund** Totals								
EXPENSE TOTALS		$247,650.14	$3,704.23	$8,421.52	$959,771.00	$645,007.38	$66,695.00	$66,695.00
Fund **524 - Electric Fund** Totals		($247,650.14)	($3,704.23)	($8,421.52)	($959,771.00)	($645,007.38)	($66,695.00)	($66,695.00)

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2022 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
Fund **525 - Gas Fund**								
EXPENSE								
Department **4750 - Gas System Construction**								
Capital Outlays								
525-4750-54-1210	Land Acquisition	.00	.00	3,002,826.83	.00	87,353.57	87,354.00	.00
525-4750-54-1407	System Additions	283,250.90	.00	.00	180,000.00	.00	.00	.00
525-4750-54-1463	Construction Materials	67,503.96	.00	.00	66,000.00	.00	.00	.00
525-4750-54-1465	Meters and Accessories	.00	.00	.00	100,000.00	.00	.00	.00
525-4750-54-1498	Utility Relocation	.00	.00	.00	.00	.00	.00	95,500.00
525-4750-54-2100	Machinery and Equipment	.00	80,386.95	133,300.00	.00	.00	.00	.00
525-4750-54-2200	Motor Vehicles	.00	.00	.00	50,000.00	.00	.00	95,000.00
	Capital Outlays Totals	$350,754.86	$80,386.95	$3,136,126.83	$396,000.00	$87,353.57	$87,354.00	$190,500.00
Department **4750 - Gas System Construction** Totals		$350,754.86	$80,386.95	$3,136,126.83	$396,000.00	$87,353.57	$87,354.00	$190,500.00
Department **9100 - Transfers**								
Capital Outlays								
525-9100-54-2199	Transfer to F & F M & E	.00	(23,600.00)	(133,300.00)	.00	.00	(87,354.00)	(95,500.00)
525-9100-54-2299	Transfer to Vehicles	.00	.00	.00	.00	.00	.00	(95,000.00)
525-9100-54-2599	Transfer to Heavy Equipment	.00	(56,786.95)	.00	.00	.00	.00	.00
	Capital Outlays Totals	$0.00	($80,386.95)	($133,300.00)	$0.00	$0.00	($87,354.00)	($190,500.00)
Department **9100 - Transfers** Totals		$0.00	($80,386.95)	($133,300.00)	$0.00	$0.00	($87,354.00)	($190,500.00)
Department **9200 - Contributions to Other Funds**								
Interfund/Interdepartmental Charges								
525-9200-61-1016	Transfer Out-Gas Authorith BD FD	1,200,000.00	1,203,000.00	144,000.00	1,205,000.00	.00	.00	.00
	Interfund/Interdepartmental Charges Totals	$1,200,000.00	$1,203,000.00	$144,000.00	$1,205,000.00	$0.00	$0.00	$0.00
Department **9200 - Contributions to Other Funds** Totals		$1,200,000.00	$1,203,000.00	$144,000.00	$1,205,000.00	$0.00	$0.00	$0.00
EXPENSE TOTALS		$1,550,754.86	$1,203,000.00	$3,146,826.83	$1,601,000.00	$87,353.57	$0.00	$0.00
Fund **525 - Gas Fund** Totals								
EXPENSE TOTALS		$1,550,754.86	$1,203,000.00	$3,146,826.83	$1,601,000.00	$87,353.57	$0.00	$0.00
Fund **525 - Gas Fund** Totals		($1,550,754.86)	($1,203,000.00)	($3,146,826.83)	($1,601,000.00)	($87,353.57)	$0.00	$0.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2022 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 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	14,388.46	.00	(58.17)	50,000.00	.00	.00	.00
526-4800-4802-54-1406	Fiber Optic Projects	256,547.98	.00	675,501.93	300,000.00	.00	.00	.00
526-4800-4802-54-1466	Tech Center Projects	.00	47,599.00	52.14	.00	.00	.00	85,000.00
526-4800-4802-54-1498	Utility Relocation	.00	.00	.00	.00	.00	.00	75,000.00
526-4800-4802-54-2100	Machinery and Equipment	.00	.00	60,000.00	20,000.00	31,082.67	33,583.00	51,000.00
526-4800-4802-54-2200	Motor Vehicles	.00	30,000.00	90,000.00	.00	32,500.00	32,500.00	.00
	Capital Outlays Totals	$270,936.44	$77,599.00	$825,495.90	$370,000.00	$63,582.67	$66,083.00	$211,000.00
	Cost Center **4802 - Telecommunications** Totals	$270,936.44	$77,599.00	$825,495.90	$370,000.00	$63,582.67	$66,083.00	$211,000.00
	Department **4800 - Telecommunications and Information Technology** Totals	$270,936.44	$77,599.00	$825,495.90	$370,000.00	$63,582.67	$66,083.00	$211,000.00
Department **9100 - Transfers**								
Capital Outlays								
526-9100-54-2199	Transfer to F & F M & E	.00	(12,701.00)	(150,000.00)	.00	(10,995.00)	(66,083.00)	(211,000.00)
	Capital Outlays Totals	$0.00	($12,701.00)	($150,000.00)	$0.00	($10,995.00)	($66,083.00)	($211,000.00)
	Department **9100 - Transfers** Totals	$0.00	($12,701.00)	($150,000.00)	$0.00	($10,995.00)	($66,083.00)	($211,000.00)
	EXPENSE TOTALS	$270,936.44	$64,898.00	$675,495.90	$370,000.00	$52,587.67	$0.00	$0.00
	Fund **526 - Telecommunications Fund** Totals EXPENSE TOTALS	$270,936.44	$64,898.00	$675,495.90	$370,000.00	$52,587.67	$0.00	$0.00
	Fund **526 - Telecommunications Fund** Totals	($270,936.44)	($64,898.00)	($675,495.90)	($370,000.00)	($52,587.67)	$0.00	$0.00

Budget 2027 Enterprise Capital/Debt

Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2022 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
Fund **541 - Sanitation Fund**								
EXPENSE								
Department **4500 - Sanitation**								
Cost Center **4520 - Garbage Collection- Residential**								
Capital Outlays								
541-4500-4520-54-2100	Machinery and Equipment	230,118.00	.00	301,301.00	20,000.00	301,301.00	351,536.00	.00
	Capital Outlays Totals	$230,118.00	$0.00	$301,301.00	$20,000.00	$301,301.00	$351,536.00	$0.00
Debt Service								
541-4500-4520-58-1201	Leases - Principal	.00	.00	.00	42,000.00	46,023.60	46,024.00	46,024.00
541-4500-4520-58-1202	Leases - Interest	7,087.56	7,023.88	6,829.46	3,000.00	220.96	8,064.00	8,064.00
541-4500-4520-58-2107	Interest Expense	.00	.00	.00	.00	26,718.72	47,650.00	50,088.00
	Debt Service Totals	$7,087.56	$7,023.88	$6,829.46	$45,000.00	$72,963.28	$101,738.00	$104,176.00
Cost Center **4520 - Garbage Collection- Residential** Totals		$237,205.56	$7,023.88	$308,130.46	$65,000.00	$374,264.28	$453,274.00	$104,176.00
Cost Center **4522 - Trash and Refuse**								
Capital Outlays								
541-4500-4522-54-2100	Machinery and Equipment	.00	.00	.00	.00	.00	.00	250,000.00
	Capital Outlays Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$250,000.00
Debt Service								
541-4500-4522-58-1201	Leases - Principal	.00	.00	.00	.00	38,782.40	38,782.00	38,782.00
541-4500-4522-58-1202	Leases - Interest	.00	.00	3,962.54	.00	(487.67)	3,899.00	3,899.00
	Debt Service Totals	$0.00	$0.00	$3,962.54	$0.00	$38,294.73	$42,681.00	$42,681.00
Cost Center **4522 - Trash and Refuse** Totals		$0.00	$0.00	$3,962.54	$0.00	$38,294.73	$42,681.00	$292,681.00
Cost Center **4530 - Landfill Operations**								
Capital Outlays								
541-4500-4530-54-2100	Machinery and Equipment	338,245.38	.00	85,914.36	73,000.00	.00	.00	923,420.00
	Capital Outlays Totals	$338,245.38	$0.00	$85,914.36	$73,000.00	$0.00	$0.00	$923,420.00
Debt Service								
541-4500-4530-58-1201	Leases - Principal	.00	.00	.00	.00	55,183.26	55,183.00	55,183.00
541-4500-4530-58-1202	Leases - Interest	.00	7,178.38	8,188.71	.00	264.90	9,668.00	9,668.00
	Debt Service Totals	$0.00	$7,178.38	$8,188.71	$0.00	$55,448.16	$64,851.00	$64,851.00
Cost Center **4530 - Landfill Operations** Totals		$338,245.38	$7,178.38	$94,103.07	$73,000.00	$55,448.16	$64,851.00	$988,271.00
Department **4500 - Sanitation** Totals		$575,450.94	$14,202.26	$406,196.07	$138,000.00	$468,007.17	$560,806.00	$1,385,128.00

Budget 2027 Enterprise Capital/Debt

Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2022 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
Fund **541 - Sanitation Fund**								
EXPENSE								
Department **8300 - Notes Payable**								
Debt Service								
541-8300-58-2404	GEFA loan 2002 L30SW Landfill -Prin	61,092.79	.00	.00	59,690.00	.00	.00	.00
541-8300-58-2405	GEFA loan 2002 L30SW Landfill - Interest	1,981.45	546.78	.00	3,384.00	.00	.00	.00
541-8300-58-2406	GEFA loan 2014 L17SW Landfill - Prin	135,600.79	.00	144,061.31	131,559.00	135,941.20	148,487.00	153,050.00
541-8300-58-2407	GEFA loan 2014 L17SW Landfill - Interest	64,595.45	60,429.17	56,134.93	68,637.00	47,572.02	51,709.00	47,147.00
	Debt Service Totals	$263,270.48	$60,975.95	$200,196.24	$263,270.00	$183,513.22	$200,196.00	$200,197.00
	Department **8300 - Notes Payable** Totals	$263,270.48	$60,975.95	$200,196.24	$263,270.00	$183,513.22	$200,196.00	$200,197.00
Department **9100 - Transfers**								
Capital Outlays								
541-9100-54-2199	Transfer to F & F M & E	(247,447.07)	.00	(319,221.00)	.00	(301,301.00)	(351,536.00)	(1,173,420.00)
	Capital Outlays Totals	($247,447.07)	$0.00	($319,221.00)	$0.00	($301,301.00)	($351,536.00)	($1,173,420.00)
	Department **9100 - Transfers** Totals	($247,447.07)	$0.00	($319,221.00)	$0.00	($301,301.00)	($351,536.00)	($1,173,420.00)
	EXPENSE TOTALS	$591,274.35	$75,178.21	$287,171.31	$401,270.00	$350,219.39	$409,466.00	$411,905.00
	Fund **541 - Sanitation Fund** Totals							
	EXPENSE TOTALS	$591,274.35	$75,178.21	$287,171.31	$401,270.00	$350,219.39	$409,466.00	$411,905.00
	Fund **541 - Sanitation Fund** Totals	($591,274.35)	($75,178.21)	($287,171.31)	($401,270.00)	($350,219.39)	($409,466.00)	($411,905.00)

Budget 2027 Enterprise Capital/Debt

Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2022 Amended Budget	2026 Actual Amount	2026 Estimated Amount	2027 Projected
Fund **700 - Sweetland Amphitheatre - DDA II**								
EXPENSE								
Department **5005 - Sweetland on Ice**								
Debt Service								
700-5005-58-1201	Leases - Principal	.00	.00	.00	.00	50,746.95	50,747.00	50,747.00
700-5005-58-1202	Leases - Interest	6,808.20	6,053.16	5,458.50	.00	(535.27)	5,543.00	5,543.00
	Debt Service Totals	$6,808.20	$6,053.16	$5,458.50	$0.00	$50,211.68	$56,290.00	$56,290.00
	Department **5005 - Sweetland on Ice** Totals	$6,808.20	$6,053.16	$5,458.50	$0.00	$50,211.68	$56,290.00	$56,290.00
	EXPENSE TOTALS	$6,808.20	$6,053.16	$5,458.50	$0.00	$50,211.68	$56,290.00	$56,290.00
Fund **700 - Sweetland Amphitheatre - DDA II** Totals								
	EXPENSE TOTALS	$6,808.20	$6,053.16	$5,458.50	$0.00	$50,211.68	$56,290.00	$56,290.00
Fund **700 - Sweetland Amphitheatre - DDA II** Totals		($6,808.20)	($6,053.16)	($5,458.50)	$0.00	($50,211.68)	($56,290.00)	($56,290.00)
	Net Grand Totals							
	REVENUE GRAND TOTALS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$6,200,000.00
	EXPENSE GRAND TOTALS	$5,828,446.36	$6,884,627.14	$6,966,450.19	$9,067,107.00	$4,628,352.69	$4,098,105.00	$3,218,949.00
	Net Grand Totals	($5,828,446.36)	($6,884,627.14)	($6,966,450.19)	($9,067,107.00)	($4,628,352.69)	($4,098,105.00)	$2,981,051.00