TIFTON Georgia
The Friendly City

APPROVED BUDGET FOR FY 2027

JULY 1, 2026 - JUNE 30, 2027













Budget Calendar for FY 2027

January
Friday - 1/7/2026 Budget schedule posted
February
Monday - 2/3 - 2/28/2026 Capital Projects Planning; Update 5 YR Capital Plan
March
Monday - 3/3 - 3/14/2026 Create Department Budgets and Post in budget template
Tuesday - 3/18 - 3/28/2026 Departments meet with City Manager to Review FY 2026 Budget
April
Monday - 04/01 - 04/30/2026 Budget Review and Revision
May
Thursday - 5/8/2026 1st Ad for budget transmittal, public hearing and budget adoption
Monday - 5/18/2026 Budget transmittal to City Council
Thursday - 5/22/2026 - 2nd Budget Ad for public hearing and budget adoption
June
Monday - 6/08/2026 Budget Presentation to Council at 4:00pm
Monday - 6/08/2026 Public Hearing for the FY 2027 proposed budget at 5:30pm
Monday - 6/15/2026 Adopt FY 2027 Budget at City Council Meeting

City of Tifton
Organization Chart



City of Tifton
Fund Structure

Governmental Funds

- General Fund
- Confiscated Assets
- Opioid Settlements
- TSPLOST
- Multiple Grant
- Hotel Motel
- SPLOST VI
- SPLOST VII
- Capital Projects
- Urban Redevelopment Agency

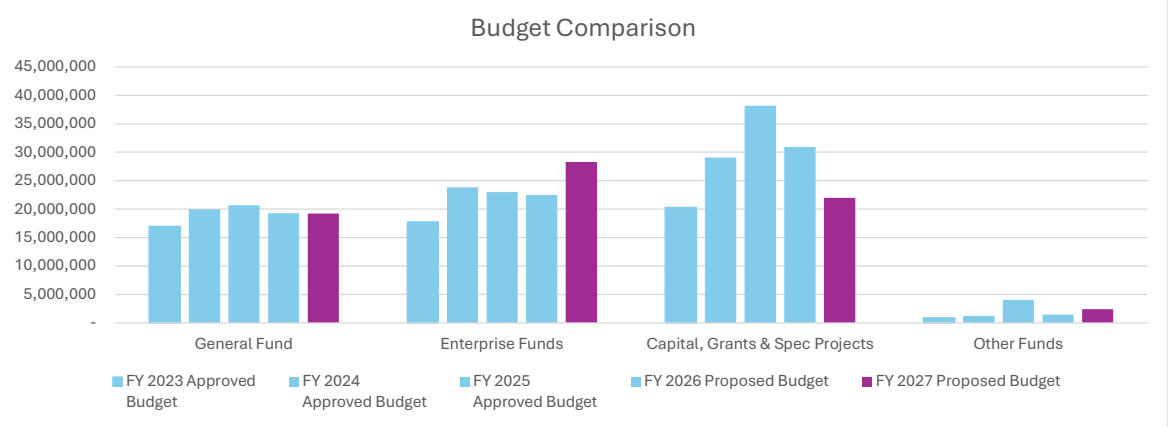
Proprietary Funds

- Water
- Sewer
- Gas
- Solid Waste
- Tift Theatre
- Service Fund

City of Tifton

Budget Comparison By Year By Fund

Funds	FY 2023 Approved Budget	FY 2024 Approved Budget	FY 2025 Approved Budget	FY 2026 Approved Budget	FY 2027 Proposed Budget
General Fund	16,952,384	19,947,420	20,708,720	19,285,947	19,203,995
Total General Fund	**16,952,384**	**19,947,420**	**20,708,720**	**19,285,947**	**19,203,995**
Enterprise Funds					
Water Fund	3,613,964	5,575,810	7,477,243	4,868,847	6,270,174
Sewer Fund	4,452,981	5,251,160	5,576,628	6,292,625	7,326,305
Gas Fund	5,519,003	6,661,230	5,262,196	6,448,796	7,292,267
SWCD/Landfill Fund	4,187,040	6,357,140	4,671,119	4,874,057	7,385,229
Total Enterprise Funds	**17,772,988**	**23,845,340**	**22,987,186**	**22,484,325**	**28,273,974**
Capital, Grants and Special Revenue Funds					
ARPA Fund	3,145,461	7,790,830	4,075,751	2,441,947	-
Capital Project Fund	2,509,806	1,340,160	620,850	582,800	454,600
Hotel/Motel Fund	2,047,750	1,830,855	2,933,634	2,428,476	2,228,160
Multiple Grant Fund	276,655	5,687,140	11,050,491	10,350,815	10,400,660
SPLOST Fund	1,152,000	1,099,950	1,145,316	-	-
SPLOST V Fund	2,609,478	2,694,000	1,994,763	-	-
SPLOST VI Fund	7,056,000	7,093,300	12,229,058	8,732,732	2,861,734
SPLOST VII Fund	-	-	2,200,000	5,200,000	4,297,001
CDBG Fund	459,524	-	790,945	790,945	426,040
TSPLOST Fund	1,060,000	1,556,800	1,129,200	384,300	1,297,459
Total Capital, Grants and Special Projects funds	**20,316,674**	**29,093,035**	**38,170,008**	**30,912,015**	**21,965,654**
Other Funds					
Customer Service Fund	606,057	545,220	576,959	587,718	529,583
Theatre Fund	203,500	601,500	528,472	543,763	1,541,536
Opioid Settlements Fund	41,000	46,500	51,600	37,500	40,000
Confiscated Assets Fund	30,000	50,000	50,000	50,000	50,000
URA Fund			2,807,947	254,669	249,000
Total Other Funds	**880,557**	**1,243,220**	**4,014,978**	**1,473,650**	**2,410,119**
	55,922,603	**74,129,015**	**85,880,892**	**74,155,937**	**71,853,742**



City of Tifton

Budget Summary by Fund and Department

The table below summarizes the proposed budget at the legal level of control. The budget resolution defines the rules for transfers within departmental budgets. Any other change to the budget requires City Council action. The information in the subsequent departmental sections delineates specific line item and capital projects budgets for the council to evaluate and approve the departmental budgets.

	General Fund		
	Revenues	FYE 2026	FYE 2027
31	Taxes	13,704,048	14,226,738
32	Licenses & Permits	426,200	512,744
33	Intergovernmental	155,955	175,699
34	Charges for Services	284,650	317,445
35	Fines & Forfeitures	740,461	957,794
36	Investment Income	450,000	390,000
37	Contributions & Donations	1,100	2,200
38	Miscellaneous	88,043	86,025
39	Other Financing Sources	3,435,490	2,535,350
	Total Revenues General Fund	19,285,947	19,203,995

	Expenditures	FYE 2026	FYE 2027
1110	Council	155,524	160,519
1320	Management	156,418	191,606
1330	City Clerk	202,891	194,894
1500	General Government Admin	1,074,050	987,418
1511	Finance Dept	608,297	588,799
1535	Management Information Systems	665,216	734,236
1540	Human Resources	218,125	172,770
1570	Marketing & Communications	97,855	96,674
2650	Municipal Court	262,254	264,796
3223	Police Dept	5,996,106	6,641,021
3500	Fire Dept	4,224,801	4,117,035
4100	Public Works Dept	1,039,908	584,924
4101	ESG Operations-Street	1,943,311	1,981,991
4903	Building Maintenance Depart	53,950	63,921
4904	ESG Operations-Building Maint	153,361	156,597
4910	Shop	28,500	48,520
4911	ESG Shop	295,069	302,536
4950	Cemetery	5,901	6,134
4951	ESG Operations-Cemetary	207,826	212,698
5520	Senior Citizens Center	333,587	335,202
7450	Community Development	646,234	635,136
7510	Economic Development		145,736
7520	Youth Center	101,407	124,429
7540	Main Street	328,418	332,279
7541	Tourism & Economic Development	241,221	53,713
8001	Financial Dept-Gen	145,716	45,412
9000	Other Financing Uses	100,000	25,000
	Total Expenditures-General Fund	19,285,947	19,203,995

City of Tifton

Budget Summary by Fund and Department

203	Urban Redevelopment Agency Fund		
	Revenues	FYE 2026	FYE 2027
36	Interest Income	5,000	-
39	Use of Fund Balance	249,669	249,000
	Total Revenues-Urban Redevelopment Agency	254,669	249,000
	Expenditures	FYE 2026	FYE 2027
7320	Urban Redevelopment Agency	254,669	249,000
	Total Expenditures-Urban Redevelopment Agency	254,669	249,000

210	Confiscated Assets Fund		
	Revenues	FYE 2026	FYE 2027
35	Fines & Forfeitures	50,000	50,000
	Total Revenues-Confiscated Assets Fund	50,000	50,000
	Expenditures	FYE 2026	FYE 2027
3223	Police Dept	50,000	50,000
	Total Expenditures-Confiscated Assets Fund	50,000	50,000

213	Opioid Settlement Fund		
	Revenues	FYE 2026	FYE 2027
35	Fines/Settlements	17,500	-
39	Use of Fund Balance	20,000	40,000
	Total Revenues - Opioid Settlement Fund	37,500	40,000
	Expenditures	FYE 2026	FYE 2027
3500	Fire Dept	37,500	40,000
	Total Expenditures-Opioid Settlement Fund	37,500	40,000

235	TSPLOST Fund		
	Revenues	FYE 2026	FYE 2027
31	Taxes	330,300	388,800
36	Investment Income	54,000	40,000
39	Other Financing Sources	-	868,659
	Total Revenues-TSPLOST Fund	384,300	1,297,459
	Expenditures	FYE 2026	FYE 2027
4210	Street Dept	384,300	1,297,459
	Total Expenditures-TSPLOST Fund	384,300	1,297,459

City of Tifton

Budget Summary by Fund and Department

250	Multiple Grant Fund		
	Revenues	FYE 2026	FYE 2027
33	Intergovernmental	9,386,306	9,641,304
37	Contributions & Donations	307,000	25,000
39	Use of Fund Balance	657,509	734,356
	Total Revenues- Multiple Grant Fund	10,350,815	10,400,660
	Expenditures	FYE 2026	FYE 2027
1500	General Government	282,000	100,000
1535	Information Technology	42,018	-
1540	Human Resources	20,000	20,000
3223	Police Dept	17,000	17,000
4100	Public Works Dept	8,987,844	8,894,706
4330	Sewer Dept	635,809	635,809
4410	Water Dept	126,617	126,617
7310	CHIP Grant	234,527	601,528
7636	DNR EPD Tire Amnesty Grant	5,000	5,000
	Total Expenditures-Multiple Grant Fund	10,350,815	10,400,660

275	Hotel Motel Tax Fund		
	Revenues	FYE 2026	FYE 2027
31	Taxes	2,140,000	2,043,000
36	Investment Income	140,000	105,000
39	Other Financing Sources	148,476	80,160
	Total Revenues - Hotel Motel Tax Fund	2,428,476	2,228,160
	Expenditures	FYE 2026	FYE 2027
7541	Tourism & Economic Development	1,511,500	1,235,000
1500	Genral Government	163,529	100,000
7541	Other Financing Uses	753,447	893,160
	Total Expenditures - Hotel Motel Tax Fund	2,428,476	2,228,160

330	SPLOST VI Fund		
	Revenues	FYE 2026	FYE 2027
36	Investment Income	300,000	200,000
39	Other Financing Sources	8,432,732	2,661,734
	Total Revenues - SPLOST VI Fund	8,732,732	2,861,734
	Expenditures	FYE 2026	FYE 2027
1500	General Government Admin	751,205	425,000
1535	Management Information Systems	265,000	270,000
2650	Municipal Court		37,350
3223	Police Dept	596,000	148,000
3500	Fire Dept	225,772	35,000
4100	Public Works Dept	2,799,384	1,946,384
4250	StormWater	1,166,265	-
4330	Sewer	2,929,106	-
	Total Expenditures - SPLOST VI Fund	8,732,732	2,861,734

335	**SPLOST VII Fund**		
	Revenues	FYE 2026	FYE 2027
33	Intergovernmental	5,000,000	3,915,000
36	Investment Income	200,000	80,000
39	Use of Fund Balance		302,001
	Total Revenues - SPLOST VII Fund	5,200,000	4,297,001

	Expenditures	FYE 2026	FYE 2027
1500	General Government Admin		125,000
1535	Information Technology		175,000
3223	Police		1,137,000
3500	Fire		482,657
4100	Public Works		1,419,844
4330	Sewer		750,000
5520	Senior Center		138,000
7450	Community Development		50,000
7520	Youth Center		19,500
9000	Contingency	5,200,000	-
	Total Expenditures - SPLOST VII Fund	5,200,000	4,297,001

340	**CDBG Fund**		
	Revenues	FYE 2026	FYE 2027
33	Intergovernmental	790,945	426,040
	Total Revenues - CDBG Fund	790,945	426,040

	Expenditures	FYE 2026	FYE 2027
4100	Public Works Dept	790,945	426,040
	Total Expenditures - CDBG Fund	790,945	426,040

351	**Capital Projects Fund**		
	Revenues	FYE 2026	FYE 2027
36	Investment Income	145,500	115,000
39	Other Financing Sources	437,300	339,600
	Total Revenues - Capital Projects Fund	582,800	454,600

	Expenditures	FYE 2026	FYE 2027
9000	Debt Service	582,800	454,600
	Total Expenditures - Capital Projects Fund	582,800	454,600

City of Tifton

Budget Summary by Fund and Department

505	Water Fund		
	Revenues	FYE 2026	FYE 2027
34	Charges for Services	4,155,218	4,158,522
36	Investment Income	480,000	515,000
39	Fund Balance	233,629	1,596,652
	Total Revenues - Water Fund	4,868,847	6,270,174

	Expenses	FYE 2026	FYE 2027
4410	Water-Operations	1,650,481	1,839,374
4410	Water-Capital Outlay	786,069	2,838,350
4470	ESG Operations-Water	1,424,114	1,467,049
4902	Utilities Department	47,932	68,000
8002	Other Financing Uses	57,400	57,400
	Total Expenses - Water Fund	3,965,996	6,270,174

506	Sewer Fund		
	Revenues	FYE 2026	FYE 2027
34	Charges for Services	5,595,293	5,596,108
36	Investment Income	140,000	160,000
38	Miscellaneous	17,711	4,620
39	Fund Balance	539,621	1,565,577
	Total Revenues - Sewer Fund	6,292,625	7,326,305

	Expenses	FYE 2026	FYE 2027
4330	Sewer-Operations	1,533,799	1,438,320
4330	Sewer-Capital Outlay	1,822,203	2,837,203
4334	Sewer Lift Stations	151,407	157,873
4370	ESG Operations-Sewer	2,767,883	2,874,237
8000	Debt Service	17,333	18,671
	Total Expenses - Sewer Fund	6,292,625	7,326,305

515	Gas Fund		
	Revenues	FYE 2026	FYE 2027
33	Intergovernmental	868,826	868,926
34	Charges for Services	5,124,970	5,687,420
36	Investment Income	200,000	216,000
38	Miscellaneous	255,000	252,000
39	Use of Fund Balance		267,921
	Total Revenues - Gas Fund	6,448,796	7,292,267

	Expenses	FYE 2026	FYE 2027
4700	Gas Operating	3,527,539	4,229,744
4700	Gas-Capital Outlay	1,598,826	2,065,709
4703	ESG Operations-Gas	654,852	681,114
8002	Other Financing Uses	667,579	315,700
	Total Expenses - Gas Fund	6,448,796	7,292,267

544	**Solid Waste Fund**		
	Revenues	FYE 2026	FYE 2027
34	Charges for Services	3,835,966	4,435,229
36	Investment Income	450,000	450,000
39	Other Financing Sources	588,090	2,500,000
	Total Revenues - Solid Waste Fund	4,874,057	7,385,229

	Expenses	FYE 2026	FYE 2027
4530	Landfill - Operations	4,418,498	4,502,213
4530	Landfill - Capital Outlay	370,000	2,500,000
8002	Other Financing Uses	85,559	383,016
	Total Expenses - Solid Waste Fund	4,874,057	7,385,229

555	**Tift Theatre Fund**		
	Revenues	FYE 2026	FYE 2027
34	Charges for Services	18,000	28,300
36	Investment Income	30,000	25,000
38	Miscellaneous	6,600	12,000
39	Other Financing Sources	489,163	1,476,236
	Total Revenues - Solid Waste Fund	543,763	1,541,536

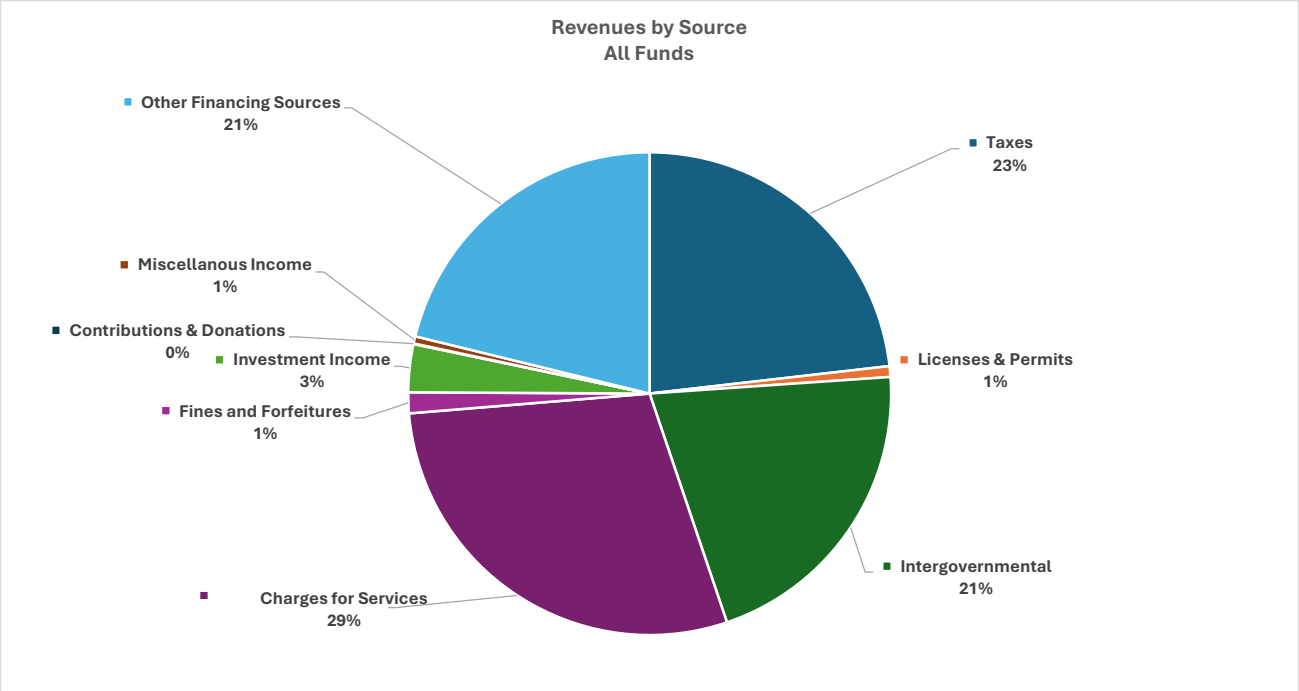
	Expenses	FYE 2026	FYE 2027
6001	Theatre-Operations	203,763	221,536
6001	Theatre-Capital Outlay	340,000	1,320,000
	Total Expenses - Tift Theatre Fund	543,763	1,541,536

600	**Service Fund**		
	Revenues	FYE 2026	FYE 2027
34	Charges for Services	584,218	525,833
36	Investment Income	3,500	3,750
39	Use of Fund Balance		-
	Total Revenues - Service Fund	587,718	529,583

	Expenses	FYE 2026	FYE 2027
1590	Customer Service Center	587,718	529,583
	Total Expenses -Service Fund	587,718	529,583

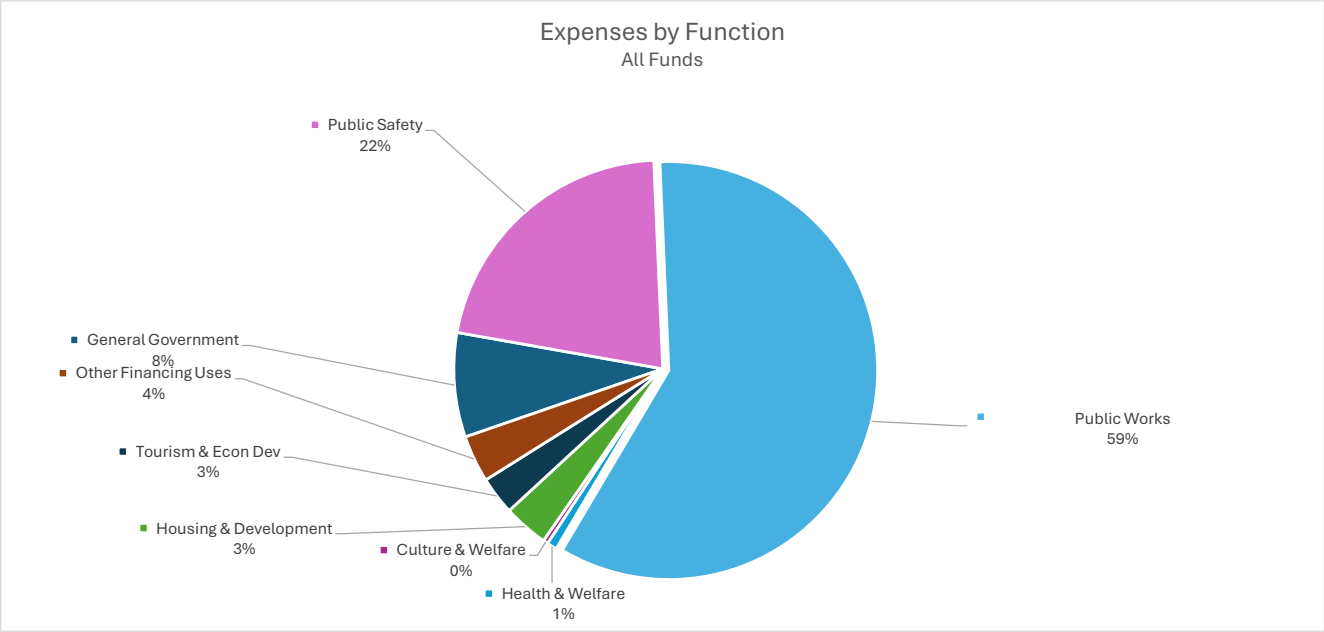
City of Tifton
All Funds
Revenues by Source

Revenues by Type	General	Water	Sewer	Gas	SWCD	Capital/Proj	Other	Totals
Taxes	14,226,738					2,431,800	-	16,658,538
Licenses & Permits	512,744					-	-	512,744
Intergovernmental	175,699			868,926		13,982,344		15,026,969
Charges for Services	317,445	4,158,522	5,596,108	5,687,420	4,435,229	-	554,133	20,748,857
Fines and Forfeitures	957,794					-	50,000	1,007,794
Investment Income	390,000	515,000	160,000	216,000	450,000	540,000	28,750	2,299,750
Contributions & Donations	2,200					25,000	-	27,200
Miscellanous Income	86,025		4,620	252,000		-	12,000	354,645
Other Financing Sources	2,535,350	1,596,652	1,565,577	267,921	2,500,000	4,986,510	1,765,236	15,217,245
Total Revenues	**19,203,995**	**6,270,174**	**7,326,305**	**7,292,267**	**7,385,229**	**21,965,654**	**2,410,119**	**71,853,742**



City of Tifton
All Funds
Expenses by Function

Function	General	Water	Sewer	Gas	SWCD	Capital/Proj	Other	Totals
General Government	3,126,917					1,215,000	529,583	4,871,500
Public Safety	11,022,852					1,857,007	90,000	12,969,859
Public Works	3,357,321	3,374,424	4,470,431	4,910,858	4,502,213	15,070,819	-	35,686,065
Health & Welfare	335,202					143,000	-	478,202
Culture & Welfare						-	221,536	221,536
Housing & Development	759,565					1,097,068	249,000	2,105,633
Tourism & Econ Dev	531,727					1,235,000	-	1,766,727
Other Financing Uses	70,412	57,400	18,671	315,700	383,016	1,347,760	-	2,192,959
Total Expenses	**19,203,995**	**3,431,824**	**4,489,102**	**5,226,558**	**4,885,229**	**21,965,654**	**1,090,119**	**60,292,480**

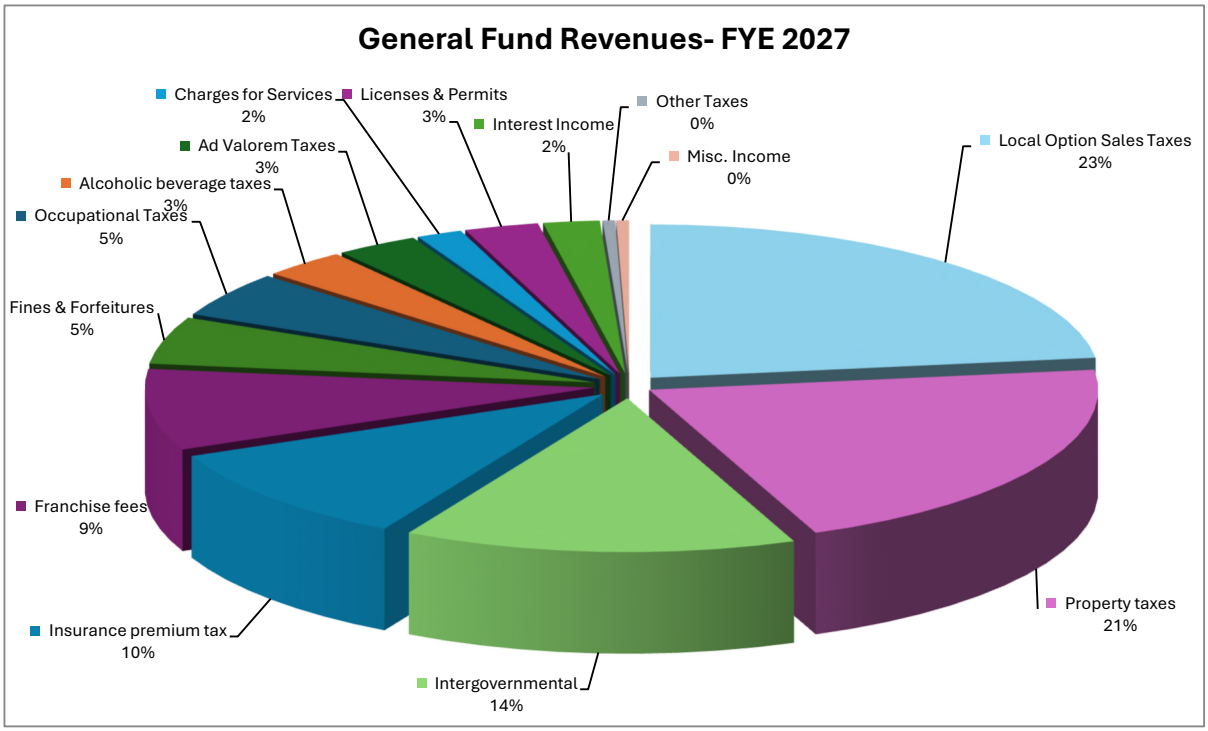


City of Tifton
All Funds
Expenses by Function, Category & Fund

Function	Personnel	Operating	Capital	Debt Service	Other Fin Uses	Totals
General Fund						
General Government	1,371,478	1,755,438	-			3,126,917
Public Safety	8,818,361	2,019,491	-		185,000	11,022,852
Public Works	143,601	2,966,719	200,000		47,000	3,357,321
Health & Welfare	143,880	191,321				335,202
Housing & Development	425,434	209,702			-	635,136
Tourism & Econ Dev	409,305	271,851				681,156
Other Financing Uses	-	45,412			-	45,412
Total	**11,312,060**	**7,459,936**	**200,000**	**-**	**232,000**	**19,203,995**
Enterprise Funds						
Water Fund		3,374,424	2,838,350		57,400	6,270,174
Sewer Fund		4,435,931	2,837,203	18,671	34,500	7,326,305
Gas Fund		4,510,799	2,065,709		715,759	7,292,267
SWCD Fund	410,857	4,091,356	2,500,000		383,016	7,385,229
Total	**410,857**	**16,412,509**	**10,241,262**	**18,671**	**1,190,675**	**28,273,974**
Capital/Projects Funds						
TSPLOST			1,297,459			1,297,459
GRANT	92,512	937,905	9,370,243		-	10,400,660
HOTEL-MOTEL		1,235,000	100,000		893,160	2,228,160
SPLOST VI			2,861,734		-	2,861,734
SPLOST VII			4,297,001		-	4,297,001
CDBG Grant Fund			426,040			426,040
Capital Proj				454,600		454,600
Total	**92,512**	**2,172,905**	**18,352,477**	**454,600**	**893,160**	**21,965,654**
Other Funds						
URA				249,000.00		249,000
Conf Assets		50,000				50,000
Opioid		40,000				40,000
Theatre	44,332	177,204	1,320,000			1,541,536
Service	339,761	189,822				529,583
	384,093	**457,026**	**1,320,000**	**249,000**	**-**	**2,410,119**
Grand Totals	**12,199,521**	**26,502,376**	**30,113,739**	**722,271**	**2,315,835**	**71,853,742**

General Fund Revenues FYE 6/30/2027

	Budget	%
Revenues:		
Local Option Sales Taxes	4,400,000	23%
Property taxes	4,041,710	21%
Intergovernmental	2,711,049	14%
Insurance premium tax	1,984,000	10%
Franchise fees	1,643,100	9%
Fines & Forfeitures	957,794	5%
Occupational Taxes	919,000	5%
Alcoholic beverage taxes	582,000	3%
Ad Valorem Taxes	571,000	3%
Charges for Services	317,445	2%
Licenses & Permits	512,744	3%
Interest Income	390,000	2%
Other Taxes	85,928	0%
Misc. Income	88,225	0%
Total governmental revenues	**$ 19,203,995**	**100.0%**



General Fund Revenues

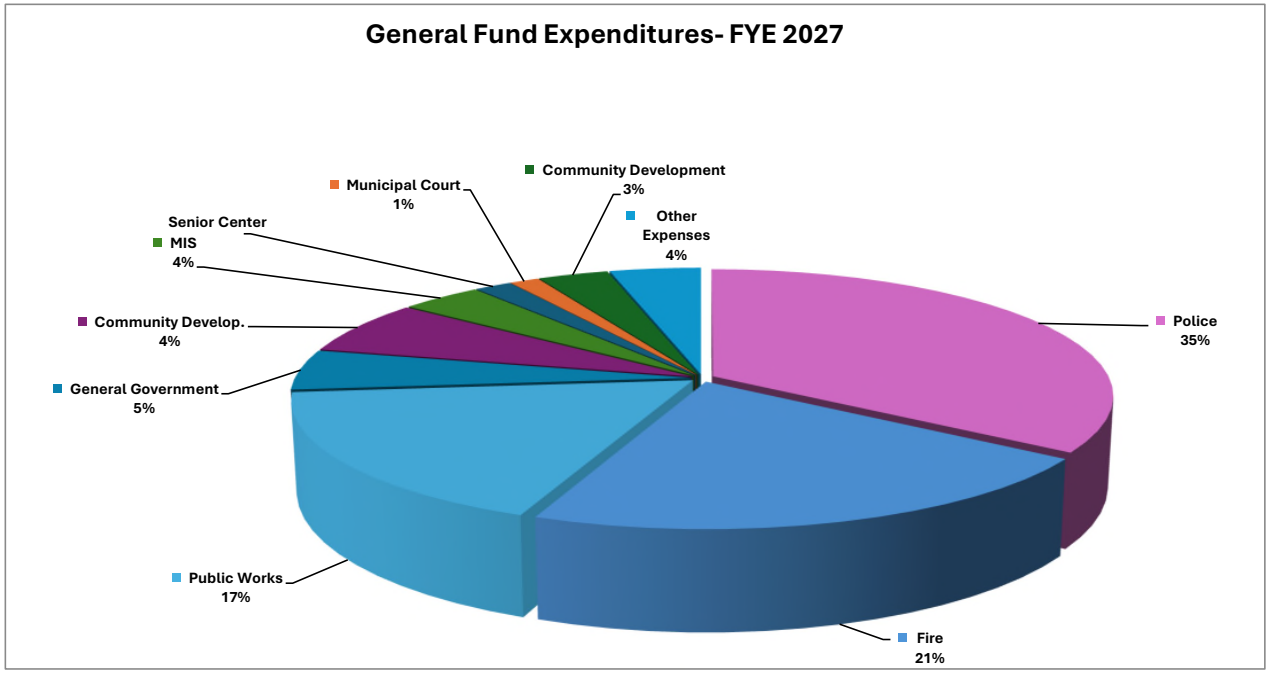
GL Number	Description	2024-25 Activity	2025-26 Amended Budget	2025-26 Activity Thru 04/30/2026	2026-27 Proposed Budget	Variance 2027 over 2026
Dept 0000						
Taxes						
100.0000.311100.00	Real Property (Ad Valorem) Tax	3,669,373.89	4,106,120.00	3,608,170.77	3,973,710.00	(132,410.00)
100.0000.311310.00	Motor Vehicle (Ad Valorem) Tax	37,276.48	50,000.00	31,012.13	38,000.00	(12,000.00)
100.0000.311310.01	Title Ad Valorem Tax (TAVT)	542,091.49	458,000.00	451,319.15	533,000.00	75,000.00
100.0000.311320.00	Mobile Home Tax	9,103.66	12,180.00	7,046.58	9,000.00	(3,180.00)
100.0000.311350.00	Railroad Equipment Tax	7,924.21	7,500.00	7,250.00	7,250.00	(250.00)
100.0000.311360.00	Heavy Duty Equipment Tax	-	-	478.00	478.00	478.00
100.0000.311500.00	Prior Year Prop Taxes	(16,902.63)	60,000.00	325,689.01	68,000.00	8,000.00
100.0000.311500.01	Property (Ad Valorem) Tax Nod	7,550.28	10,200.00	14,224.66	10,200.00	-
100.0000.311600.00	Intangible Tax	34,161.01	37,000.00	17,161.25	37,000.00	-
100.0000.311600.01	Real Estate Transfer Tax	17,922.36	22,000.00	12,430.00	22,000.00	-
100.0000.311710.00	Franchise Fees-Electric	1,362,317.34	1,400,000.00	1,447,947.12	1,534,000.00	134,000.00
100.0000.311750.00	TV Franchise - Citynet/Hargray	4,252.21	3,000.00	2,440.64	3,000.00	-
100.0000.311750.01	TV Franchise - Mediacom	42,556.42	52,000.00	25,413.02	42,000.00	(10,000.00)
100.0000.311750.02	TV Franchise - Truvista	89,106.41	63,000.00	40,244.42	52,000.00	(11,000.00)
100.0000.311750.03	TV Franchise-Uniti Fiber	2,931.18	21,048.00	1,755.00	2,900.00	(18,148.00)
100.0000.311760.00	Franchise Fees-Telephone	9,200.90	14,000.00	5,800.70	9,200.00	(4,800.00)
100.0000.313100.00	Local Option Sales Tax	4,313,932.33	4,275,000.00	3,232,402.81	4,400,000.00	125,000.00
100.0000.314200.00	Wine Tax	48,242.97	54,000.00	42,489.63	54,000.00	-
100.0000.314200.01	Beer Tax	380,307.23	400,000.00	280,867.77	380,000.00	(20,000.00)
100.0000.314200.02	Distilled Spirits Tax	63,318.60	66,000.00	50,896.84	66,000.00	-
100.0000.314300.00	Distilled Spirits 3% Tax	82,020.06	81,000.00	71,173.68	82,000.00	1,000.00
100.0000.316100.00	Occupational Tax	821,061.97	760,000.00	780,155.93	821,000.00	61,000.00
100.0000.316100.01	Occ-Tax-Professional	37,496.40	36,000.00	35,600.00	37,000.00	1,000.00
100.0000.316100.03	Occ Tax-Insurance	32,353.47	43,500.00	29,687.50	32,000.00	(11,500.00)
100.0000.316200.00	Insurance Prem Tax	1,627,752.72	1,650,000.00	1,854,672.72	1,984,000.00	334,000.00
100.0000.319100.00	General Property Penalties & Interest	11,502.51	5,000.00	31,187.91	11,500.00	6,500.00
100.0000.319400.00	Business Taxes Penalties & Interest	25,735.34	17,500.00	8,295.23	17,500.00	-
Total Taxes		**13,262,588.81**	**13,704,048.00**	**12,415,788.35**	**14,226,738.00**	**522,690.00**
Licenses & Permits						
100.0000.321100.00	Application Fee - Beer/Wine/Dist Spirits	5,950.00	8,000.00	5,550.00	8,000.00	-
100.0000.321110.00	Beer License	45,250.00	45,000.00	47,319.00	47,319.00	2,319.00
100.0000.321120.00	Wine License	40,500.00	41,000.00	43,550.00	43,550.00	2,550.00
100.0000.321130.00	Distilled Spirits License	96,750.00	93,750.00	108,750.00	108,750.00	15,000.00
100.0000.321200.00	Regulatory Permit Fee	229.00	150.00	275.00	275.00	125.00
100.0000.321240.00	Food Truck License	1,200.00	1,650.00	487.50	1,200.00	(450.00)
100.0000.321250.00	Film Permit Fee	(1,000.00)	-	-	-	-
100.0000.322210.00	Zoning Permits	2,550.00	1,150.00	800.00	1,150.00	-
100.0000.322995.00	ROW Encroachment Fees	-	500.00	-	500.00	-
100.0000.323120.00	Building Permits & Inspections	133,774.67	233,000.00	309,942.80	300,000.00	67,000.00
100.0000.329910.00	Special Event Permit Fees	3,220.00	2,000.00	2,025.00	2,000.00	-
Total Licenses & Permits		**328,423.67**	**426,200.00**	**518,699.30**	**512,744.00**	**86,544.00**
Intergovernmental						
100.0000.331111.01	FEMA Grant Reimbursements	146,062.90	-	-	-	-
100.0000.331110.05	BWC Grant Reimbursement	100,000.00	-	-	-	-
100.0000.331150.02-P0002	DOT Road Maintenance Contract	38,535.00	38,535.00	32,112.50	38,535.00	-
100.0000.336000.00	Home Delivered Meals	24,250.83	24,250.00	22,000.50	24,250.00	-
100.0000.336000.01	Congregate Meals	42,970.30	40,470.00	38,220.30	40,470.00	-
100.0000.338000.01	Payment in Lieu of Taxes - Housing Auth	72,444.00	52,700.00	-	72,444.00	19,744.00
Total Intergovernmental		**424,263.03**	**155,955.00**	**92,333.30**	**175,699.00**	**19,744.00**

General Fund Revenues

GL Number	Description	2024-25 Activity	2025-26 Amended Budget	2025-26 Activity Thru 04/30/2026	2026-27 Proposed Budget	Variance 2027 over 2026
Charges for Services						
100.0000.341910.00	Election Qualifying Fee	-	-	414.00	-	-
100.0000.342100.00	Tift County School Bd Reimb-SRO	131,796.60	104,000.00	179,641.95	177,595.00	73,595.00
100.0000.342120.00	DDA Salary Reimb	65,436.91	66,000.00	39,621.60	45,150.00	(20,850.00)
100.0000.342200.01	Accident Recovery Fees	7,677.60	8,800.00	10,595.91	8,800.00	-
100.0000.343901.00	Court Ordered Demolition	10,425.00	-	-	-	-
100.0000.349100.00	Cemetery Lots	65,175.00	85,000.00	44,150.00	65,000.00	(20,000.00)
100.0000.349100.01	Cemetery - Recording Fees	46.11	450.00	430.34	500.00	50.00
100.0000.349110.00	Perpetual Care	19,650.00	20,400.00	13,350.00	20,400.00	-
Total Charges for Services		**300,207.22**	**284,650.00**	**288,203.80**	**317,445.00**	**32,795.00**
Fines and Forfeitures						
100.0000.351170.00	Traffic Processing Fee/Charges	54,154.30	49,601.00	54,885.67	67,000.00	17,399.00
100.0000.351170.01	Police Fines/Forfeitures	766,977.23	650,000.00	704,442.88	843,000.00	193,000.00
100.0000.351170.06	Technology Fee	44,482.75	37,000.00	39,964.66	46,394.00	9,394.00
100.0000.351900.00	Parking Fines	3,385.00	3,860.00	735.00	1,400.00	(2,460.00)
Total Fines and Forfeitures		**868,999.28**	**740,461.00**	**800,028.21**	**957,794.00**	**217,333.00**
Investment Income						
100.0000.361000.00	Interest Income	592,906.53	450,000.00	437,540.67	390,000.00	(60,000.00)
Total Investment Income		**592,906.53**	**450,000.00**	**437,540.67**	**390,000.00**	**(60,000.00)**
Contributions & Donations						
100.0000.371000.10	Donations - Congregate Seniors	1,683.96	1,100.00	2,090.00	2,200.00	1,100.00
Total Contributions & Donations		**1,683.96**	**1,100.00**	**2,090.00**	**2,200.00**	**1,100.00**
Miscellaneous Income						
100.0000.381000.00	Rents - Senior Center	26,695.00	22,000.00	17,270.00	22,000.00	-
100.0000.381000.01	Rents - TCCCY	3,675.00	-	-	-	-
100.0000.381000.02	Rents - Southside Fire	12,000.00	12,000.00	11,000.00	12,000.00	-
100.0000.381000.04	Lease Income - Hargray	7,871.34	7,860.00	7,353.09	8,025.00	165.00
100.0000.383000.00	GIRMA General Reimbursement	-	-	17,894.40	-	-
100.0000.389000.00	Other Income	97,499.07	31,968.00	27,997.93	32,000.00	32.00
100.0000.389000.02	Misc Reimbursements	21,108.50	8,324.00	22,341.00	10,000.00	1,676.00
100.0000.389000.05	Insurance Reimbursements	5,891.31	5,891.00	1,929.02	2,000.00	(3,891.00)
100.0000.389000.08	Other Income - Revenue	6,000.00	-	-	-	-
Total Miscellaneous Income		**180,740.22**	**88,043.00**	**105,785.44**	**86,025.00**	**(2,018.00)**
Other Financing Sources						
100.0000.390003.01	Indirect Cost Allocation-Wtr	383,894.00	462,440.00	423,907.00	252,202.00	(210,238.00)
100.0000.390003.02	Indirect Cost Allocation-Swr	494,149.00	462,440.00	423,907.00	325,530.00	(136,910.00)
100.0000.390003.03	Indirect Cost Allocation-Gas	462,044.00	462,440.00	423,907.00	337,981.00	(124,459.00)
100.0000.390003.04	Indirect Cost Allocation-SWCD	506,073.00	462,440.00	423,907.00	358,614.00	(103,826.00)
100.0000.390002.03	Use of Fund Balance	-	1,078,720.56	-	541,599.18	(537,121.38)
100.0000.391200.00	Operating Transfer In - Gas Fund	-	-	-	300,000.00	300,000.00
100.0000.391200.01	Operating Transfer In H/M	260,568.92	504,509.60	-	416,924.13	(87,585.47)
100.0000.391200.08	Operating Transfer In - ARPA Funds	-	-	7,148.97	-	-
100.0000.391200.17	Oper Xfer In-Solid Waste/KTB	2,500.00	2,500.00	-	2,500.00	-
100.0000.392100.00	Sale of Cap Assets	-	-	50,000.00	-	-
Total Other Financing Sources		**2,109,228.92**	**3,435,490.16**	**1,752,776.97**	**2,535,350.31**	**(900,139.85)**
Total General Fund Revenues		**18,069,041.64**	**19,285,947.16**	**16,413,246.04**	**19,203,995.31**	**(81,951.85)**

General Fund Expenditures

	FYE 6/30/2027 Budget	
Expenditures:		
Police	$6,641,021	34.58%
Fire	$4,117,035	21.44%
Public Works	$3,357,321	17.48%
General Government	$987,418	5.14%
Administration	$1,308,588	6.81%
MIS	$734,236	3.82%
Senior Center	$335,202	1.75%
Municipal Court	$264,796	1.38%
Community Development	$635,136	3.31%
Other Expenses	$823,243	4.29%
Total Governmental Expenditures	**$19,203,995**	**100.00%**



General Fund Expenditures

GL Number	Description	2024-25 Activity	2025-26 Amended Budget	2025-26 Activity Thru 04/30/2026	2026-27 Proposed Budget	Variance 2027 over 2026
Dept 1110 - Council						
Personnel						
100.1110.511100.00	Salaries	38,100.00	38,100.00	34,900.00	38,100.00	-
100.1110.512100.00	Group Life Insurance	29.40	29.40	24.50	29.40	-
100.1110.512100.01	Group Health Insurance	64,944.00	71,119.00	59,084.00	75,890.40	4,771.40
100.1110.512200.00	Payroll Taxes	1,743.75	1,918.62	1,499.32	1,622.11	(296.51)
100.1110.512400.00	Retirement	3,459.96	1,474.13	1,237.58	305.90	(1,168.23)
100.1110.512700.00	Workers Comp Insurance	185.44	200.64	172.42	177.84	(22.80)
Total Personnel		**108,462.55**	**112,841.79**	**96,917.82**	**116,125.65**	**3,283.86**
Operating Expenses						
100.1110.521200.01	Legal	7,252.00	5,000.00	-	5,000.00	-
100.1110.523100.01	Liability Insurance	2,707.32	2,882.52	2,402.10	2,993.32	110.80
100.1110.523200.01	Communications/Internet	3,511.29	4,100.00	2,090.42	3,900.00	(200.00)
100.1110.523500.00	Travel	19,982.02	20,000.00	525.77	22,000.00	2,000.00
100.1110.523500.02	Local Travel/Comm Allow	-	200.00	-	-	(200.00)
100.1110.523700.00	Training	7,980.00	9,000.00	4,661.00	9,000.00	-
100.1110.531100.00	Supplies	36.34	1,500.00	39.75	1,500.00	-
Total Operating Expenses		**41,468.97**	**42,682.52**	**9,719.04**	**44,393.32**	**1,710.80**
Total 1110 - Council		**149,931.52**	**155,524.31**	**106,636.86**	**160,518.97**	**4,994.66**

General Fund Expenditures

GL Number	Description	2024-25 Activity	2025-26 Amended Budget	2025-26 Activity Thru 04/30/2026	2026-27 Proposed Budget	Variance 2027 over 2026
Dept 1320 - City Manager						
Personnel						
100.1320.511100.00	Salaries	84,158.36	75,000.00	150,864.42	150,000.00	75,000.00
100.1320.512100.00	Group Life Insurance	25.36	120.00	57.08	286.92	166.92
100.1320.512100.01	Group Health Insurance	9,659.75	35,078.00	5,634.00	-	(35,078.00)
100.1320.512200.00	Payroll Taxes	6,259.58	11,159.21	11,790.37	11,475.00	315.79
100.1320.512400.00	Retirement	6,357.00	5,803.65	7,271.64	1,204.32	(4,599.33)
100.1320.512700.00	Workers Comp Insurance	1,209.84	1,309.20	1,125.00	465.70	(843.50)
100.1320.512800.00	Termination Benefits	668.28	-	-	-	-
100.1320.512900.00	Uniforms	-	-	-	500.00	500.00
100.1320.513000.00	Short/Long Term Disability Exp	121.80	121.86	121.80	-	(121.86)
Total Personnel		**108,459.97**	**128,591.92**	**176,864.31**	**163,931.94**	**35,340.02**
Operating Expenses						
100.1320.521200.01	Legal	-	1,000.00	-	1,000.00	-
100.1320.522200.02	Maint & Repair-Veh/Equip-Parts	423.90	1,000.00	95.16	1,000.00	-
100.1320.522203.00	Maint & Repair - Office Equipment	5,316.80	5,500.00	4,973.55	5,500.00	-
100.1320.523100.01	Liability Insurance	3,123.82	3,325.92	2,771.60	3,453.83	127.91
100.1320.523200.00	Telephone	792.00	900.00	495.12	720.00	(180.00)
100.1320.523200.01	Comunication/Internet	281.89	900.00	2,677.53	1,100.00	200.00
100.1320.523500.00	Travel	3,747.01	3,500.00	8,147.73	3,500.00	-
100.1320.523600.00	Dues & Subscriptions	-	300.00	840.00	-	(300.00)
100.1320.523700.00	Training	2,410.00	4,000.00	1,264.30	4,000.00	-
100.1320.531100.00	Supplies	1,264.09	2,000.00	2,282.12	2,000.00	-
100.1320.531270.00	Fuel	255.56	2,400.00	460.11	2,400.00	-
100.1320.531700.00	Other	389.48	3,000.00	1,689.24	3,000.00	-
Total Operating Expenses		**18,004.55**	**27,825.92**	**25,696.46**	**27,673.83**	**(152.09)**
Total 1320 - City Manager		**126,464.52**	**156,417.84**	**202,560.77**	**191,605.77**	**35,187.93**

General Fund Expenditures

GL Number	Description	2024-25 Activity	2025-26 Amended Budget	2025-26 Activity Thru 04/30/2026	2026-27 Proposed Budget	Variance 2027 over 2026
Dept 1330 - City Clerk						
Personnel						
100.1330.511100.00	Salaries	114,153.97	130,757.80	99,389.83	134,288.20	3,530.40
100.1330.511300.00	O/T - Extra Hours	2,643.99	3,000.00	1,449.35	3,000.00	-
100.1330.512100.00	Group Life Insurance	128.22	119.40	119.98	154.56	35.16
100.1330.512100.01	Group Health Insurance	20,080.01	22,470.00	18,268.00	24,052.56	1,582.56
100.1330.512200.00	Payroll Taxes	8,458.34	9,812.03	7,317.27	10,069.25	257.22
100.1330.512400.00	Retirement	9,479.04	5,095.15	4,246.69	1,078.18	(4,016.97)
100.1330.512700.00	Workers Comp Insurance	74.52	223.56	202.42	694.46	470.90
Total Personnel		**155,018.09**	**171,477.94**	**130,993.54**	**173,337.21**	**1,859.27**
Operating Expenses						
100.1330.521300.00	Software/Data Maintenance	4,443.70	15,000.00	3,312.40	5,000.00	(10,000.00)
100.1330.523100.01	Liability Insurance	1,561.96	1,662.96	1,385.80	1,726.91	63.95
100.1330.523200.00	Telephone	77.25	600.00	92.58	130.00	(470.00)
100.1330.523200.01	Communications/Internet	-	550.00	-	1,100.00	550.00
100.1330.523200.02	Postage	-	100.00	-	100.00	-
100.1330.523300.00	Advertising	-	1,000.00	384.00	1,000.00	-
100.1330.523400.00	Printing & Binding	2.50	500.00	1.00	500.00	-
100.1330.523500.00	Travel	3,476.59	4,000.00	1,065.29	4,000.00	-
100.1330.523600.00	Dues & Subscriptions	503.43	500.00	313.11	500.00	-
100.1330.523700.00	Training	2,467.75	4,000.00	4,181.79	4,000.00	-
100.1330.531100.00	Supplies	1,086.71	3,000.00	1,333.01	3,000.00	-
100.1330.531700.00	Other	210.17	500.00	461.95	500.00	-
Total Operating Expenses		**13,830.06**	**31,412.96**	**12,530.93**	**21,556.91**	**(9,856.05)**
Total 1330 - City Clerk		**168,848.15**	**202,890.90**	**143,524.47**	**194,894.12**	**(7,996.78)**

General Fund Expenditures

GL Number	Description	2024-25 Activity	2025-26 Amended Budget	2025-26 Activity Thru 04/30/2026	2026-27 Proposed Budget	Variance 2027 over 2026
Dept 1500 - General Government Admin						
Operating Expenses						
100.1500.521100.04	Professional Services - Tift Co Tax Comm	98,985.91	104,000.00	98,303.01	104,000.00	-
100.1500.521100.05	Election Expense	-	17,000.00	79.50	17,000.00	-
100.1500.521200.00	Auditor-Misc Fees	30,300.00	30,000.00	-	13,000.00	(17,000.00)
100.1500.521200.01	Legal	138,382.00	200,000.00	61,886.51	150,000.00	(50,000.00)
100.1500.521200.10	Professional Services	1,100.00	4,000.00	-	1,000.00	(3,000.00)
100.1500.521200.17	Professional Services - CM Search	14,167.88	-	7,869.05	-	-
100.1500.521200.31	Prof Svcs-GMA TRM Program	-	9,700.00	-	-	(9,700.00)
100.1500.521300.00	Software/Data Maintenance	1,679.00	6,000.00	2,279.00	6,000.00	-
100.1500.522130.00	Janitorial Services	4,840.00	12,600.00	8,470.00	13,250.00	650.00
100.1500.522200.00	Maint & Repair - Building	16,946.55	18,000.00	37,551.47	-	(18,000.00)
100.1500.523100.02	Deductible Insurance	1,182.00	10,000.00	488.64	10,000.00	-
100.1500.523200.02	Postage	8,673.10	10,000.00	8,069.98	10,000.00	-
100.1500.523300.00	Advertising	305.00	3,000.00	259.99	8,000.00	5,000.00
100.1500.523400.00	Printing & Binding	1,696.37	4,500.00	4,295.28	4,500.00	-
100.1500.523601.00	GMA Dues	6,581.09	6,600.00	6,758.20	6,800.00	200.00
100.1500.523602.00	SGRDC Dues	26,852.24	26,000.00	26,067.52	26,068.00	68.00
100.1500.523800.00	Licenses	465.84	-	458.00	500.00	500.00
100.1500.523900.00	Landfill Charges	2,290.68	3,000.00	752.92	3,000.00	-
100.1500.523900.01	Dumpster & Garbage Pickup	3,982.72	4,700.00	4,545.50	4,700.00	-
100.1500.523903.00	Recording Fees	241.49	500.00	-	500.00	-
100.1500.523905.00	City Govt Week	3,264.14	3,000.00	-	3,000.00	-
100.1500.523905.01	GMA-Capital Connection	-	-	-	12,000.00	12,000.00
100.1500.521200.22	Prof Svcs-Scanning	-	25,000.00	-	-	(25,000.00)
100.1500.531100.00	Supplies	2,776.88	3,800.00	2,479.65	3,800.00	-
100.1500.531230.01	Electrical Expense - Street Lights	319,394.71	310,000.00	251,703.75	330,000.00	20,000.00
100.1500.531230.02	Electrical Expense - Misc Lights/Sch-Par	45,182.23	5,800.00	24,747.26	30,000.00	24,200.00
100.1500.531230.03	Electrical Expense - Christmas Lights	42.29	700.00	-	-	(700.00)
100.1500.531230.04	Electrical Expense - Traffic Lights	5,760.37	13,000.00	11,371.84	15,000.00	2,000.00
100.1500.531230.05	Electrical Expense - Kanebo Park	83.98	2,000.00	-	-	(2,000.00)
100.1500.531230.08	Electrical Expense - Brumby Way	86.21	1,100.00	-	-	(1,100.00)
100.1500.531700.00	Other	11,829.43	12,000.00	16,604.47	20,000.00	8,000.00
100.1500.571000.00	Public Library	170,000.00	170,000.00	170,000.00	170,000.00	-
100.1500.571000.01	Syd Blackmarr Arts Center	-	20,000.00	20,000.00	20,000.00	-
100.1500.571000.25	SAVE Fee	210.50	300.00	-	300.00	-
100.1500.571000.26	Enterprise Zones	4,765.12	5,000.00	-	5,000.00	-
Total Operating Expenses		**922,067.73**	**1,041,300.00**	**765,041.54**	**987,418.00**	**(53,882.00)**
Capital Outlay						
100.1500.541400.00-CDB24	C/Outlay - CDBG 24 Match	280.50	32,750.00	-	-	(32,750.00)
Total Capital Outlay		**280.50**	**32,750.00**	**-**	**-**	**(32,750.00)**
Total 1500 - General Government Admin		**922,348.23**	**1,074,050.00**	**765,041.54**	**987,418.00**	**(86,632.00)**

General Fund Expenditures

GL Number	Description	2024-25 Activity	2025-26 Amended Budget	2025-26 Activity Thru 04/30/2026	2026-27 Proposed Budget	Variance 2027 over 2026
Dept 1511 - Finance						
Personnel						
100.1511.511100.00	Salaries	348,115.68	354,073.79	299,615.30	354,015.35	(58.44)
100.1511.511300.00	O/T - Extra Hours	2,512.38	2,500.00	2,658.39	2,500.00	-
100.1511.512100.00	Group Life Insurance	357.00	338.52	298.92	364.80	26.28
100.1511.512100.01	Group Health Insurance	87,408.77	95,691.00	79,380.00	101,747.52	6,056.52
100.1511.512200.00	Payroll Taxes	23,905.96	26,322.87	20,585.18	26,241.29	(81.58)
100.1511.512400.00	Retirement	31,106.04	13,699.46	11,499.45	2,842.33	(10,857.13)
100.1511.512700.00	Workers' Compensation Insurance	1,579.24	1,708.92	1,468.48	1,514.40	(194.52)
100.1511.512900.00	Uniforms	-	500.00	-	500.00	-
Total Personnel		**494,985.07**	**494,834.56**	**415,505.72**	**489,725.69**	**(5,108.87)**
Operating Expenses						
100.1511.521200.00	Auditor	48,500.00	65,875.00	49,841.25	55,000.00	(10,875.00)
100.1511.521200.20	Professional Services	12,450.25	10,500.00	10,316.06	11,600.00	1,100.00
100.1511.522203.00	Maint & Repair - Office Equipment	3,371.73	3,000.00	2,776.99	3,100.00	100.00
100.1511.523100.01	Liability Insurance	12,445.52	13,197.72	10,998.10	13,673.59	475.87
100.1511.523200.00	Telephone	796.62	900.00	508.05	800.00	(100.00)
100.1511.523200.01	Communications/Internet	1,131.69	1,500.00	919.03	1,200.00	(300.00)
100.1511.523200.02	Postage	-	50.00	-	-	(50.00)
100.1511.523300.00	Advertising	1,372.50	2,000.00	1,938.15	1,500.00	(500.00)
100.1511.523400.00	Printing & Binding	-	50.00	-	-	(50.00)
100.1511.523500.00	Travel	-	4,500.00	3,254.56	4,500.00	-
100.1511.523600.00	Dues & Subscriptions	100.00	240.00	310.40	300.00	60.00
100.1511.523700.00	Training	1,836.00	5,000.00	1,815.00	5,000.00	-
100.1511.523906.00	Bank Charges	-	50.00	-	-	(50.00)
100.1511.531100.00	Supplies	2,907.29	4,000.00	2,052.14	2,400.00	(1,600.00)
100.1511.531600.00	Small Equipment	1,856.08	2,000.00	-	-	(2,000.00)
100.1511.531700.00	Other	90.80	600.00	44.95	-	(600.00)
Total Operating Expenses		**86,858.48**	**113,462.72**	**84,774.68**	**99,073.59**	**(14,389.13)**
Total 1511 - Finance		**581,843.55**	**608,297.28**	**500,280.40**	**588,799.28**	**(19,498.00)**

General Fund Expenditures

GL Number	Description	2024-25 Activity	2025-26 Amended Budget	2025-26 Activity Thru 04/30/2026	2026-27 Proposed Budget	Variance 2027 over 2026
Dept 1535 - Management Information Systems						
Personnel						
100.1535.511100.00	Salaries	171,337.99	183,900.83	155,994.64	192,119.03	8,218.20
100.1535.511300.00	O/T - Extra Hours	85.13	1,000.00	297.85	1,000.00	-
100.1535.512100.00	Group Life Insurance	192.34	167.28	182.06	230.88	63.60
100.1535.512100.01	Group Health Insurance	22,457.99	24,571.00	20,296.00	25,857.12	1,286.12
100.1535.512200.00	Payroll Taxes	12,680.36	13,901.34	11,571.76	14,502.49	601.15
100.1535.512400.00	Retirement	16,308.00	7,115.30	5,972.60	1,542.49	(5,572.81)
100.1535.512700.00	Workers Comp Insurance	691.52	748.32	643.02	663.12	(85.20)
100.1535.512900.00	Uniforms	194.00	300.00	220.90	300.00	-
Total Personnel		**223,947.33**	**231,704.07**	**195,178.83**	**236,215.13**	**4,511.06**
Operating Expenses						
100.1535.521300.00	Software/Data Maintenance	219,588.55	275,000.00	171,870.75	325,000.00	50,000.00
100.1535.522200.02	Maint & Repair-Veh/Equip-Parts	304.44	500.00	379.11	500.00	-
100.1535.522203.00	Maint & Repair - Office Equipment	379.45	800.00	539.72	500.00	(300.00)
100.1535.523100.00	Auto/Heavy Equip Ins	510.24	543.24	452.70	617.34	74.10
100.1535.523100.01	Liability Insurance	3,525.96	3,738.96	3,115.80	3,873.59	134.63
100.1535.523100.03	Cyber/Network Liability Insurance	21,060.00	24,930.00	20,800.00	24,930.00	-
100.1535.523200.00	Telephone	507.18	500.00	323.28	500.00	-
100.1535.523200.01	Communications/Internet	19,046.58	20,000.00	11,679.40	19,700.00	(300.00)
100.1535.523200.02	Postage	40.55	-	-	-	-
100.1535.523200.05	Subscription - Internet/Webhost	26,595.66	26,800.00	28,014.43	36,000.00	9,200.00
100.1535.523200.09	Internet Service	62,444.80	65,600.00	49,675.14	65,000.00	(600.00)
100.1535.523500.00	Travel	4,498.16	5,000.00	1,736.35	8,000.00	3,000.00
100.1535.523600.00	Dues & Subscriptions	300.00	300.00	300.00	300.00	-
100.1535.523700.00	Training	3,278.88	5,000.00	2,376.04	10,000.00	5,000.00
100.1535.531100.00	Supplies	5,165.63	4,000.00	3,175.93	2,500.00	(1,500.00)
100.1535.531270.00	Fuel	443.71	800.00	408.95	500.00	(300.00)
Total Operating Expenses		**367,689.79**	**433,512.20**	**294,847.60**	**498,020.93**	**64,508.73**
Capital Outlay						
100.1535.541500.12	C/Outlay - City Bldgs Improvements	4,622.84	-	-	-	-
Total Capital Outlay		**4,622.84**	**-**	**-**	**-**	**-**
Total 1535 - Management Information Systems		**596,259.96**	**665,216.27**	**490,026.43**	**734,236.06**	**69,019.79**

General Fund Expenditures

GL Number	Description	2024-25 Activity	2025-26 Amended Budget	2025-26 Activity Thru 04/30/2026	2026-27 Proposed Budget	Variance 2027 over 2026
Dept 1540 - Human Resources						
Personnel						
100.1540.511100.00	Salaries	71,149.67	72,099.90	60,999.46	44,427.94	(27,671.96)
100.1540.511100.01	Seasonal - Part Time	930.00	3,600.00	1,802.60	3,600.00	-
100.1540.512100.00	Group Life Insurance	61.38	44.52	67.70	85.56	41.04
100.1540.512100.01	Group Health Insurance	11,230.53	12,285.00	10,147.05	12,928.56	643.56
100.1540.512200.00	Payroll Taxes	5,242.39	5,432.10	4,858.65	5,567.25	135.15
100.1540.512400.00	Retirement	6,069.00	2,789.62	2,341.62	594.51	(2,195.11)
100.1540.512700.00	Workers Comp Insurance	408.44	441.96	379.80	391.68	(50.28)
100.1540.512900.00	Uniforms	-	200.00	-	200.00	-
100.1540.512900.03	Employee Appreciation	9,206.71	20,000.00	7,751.44	10,000.00	(10,000.00)
100.1540.512900.04	Employee Incentive Program	750.00	10,000.00	3,000.00	30,000.00	20,000.00
Total Personnel		**105,048.12**	**126,893.10**	**91,348.32**	**107,795.50**	**(19,097.60)**
Operating Expenses						
100.1540.521200.03	Physical Exams	3,040.00	7,000.00	3,925.00	7,000.00	-
100.1540.521200.01	Legal	37.00	1,000.00	-	-	(1,000.00)
100.1540.521200.10	Prof Svcs-Janitorial Contract	18,132.00	22,200.00	8,056.00	13,296.00	(8,904.00)
100.1540.521200.13	Random Drug Tests	45.00	1,700.00	49.00	1,000.00	(700.00)
100.1540.521200.14	Employee Assistance Program	-	2,000.00	-	2,000.00	-
100.1540.521200.16	Prof Svcs - Firefighter Physicals	17,985.00	16,000.00	24,410.00	24,410.00	8,410.00
100.1540.521200.18	Professional Services - Health Insurance	2,146.50	2,700.00	1,971.50	2,700.00	-
100.1540.521200.19	Professional Services - Fire Cancer Poli	-	8,080.00	-	-	(8,080.00)
100.1540.521200.22	Prof Svcs-ACA Reporting	2,572.00	2,700.00	2,572.00	2,700.00	-
100.1540.522203.00	Maint & Repair - Office Equipment	-	700.00	785.00	350.00	(350.00)
100.1540.523100.01	Liability Insurance	3,336.22	3,552.12	2,960.10	3,688.69	136.57
100.1540.523200.00	Telephone	217.73	250.00	138.57	180.00	(70.00)
100.1540.523200.01	Communications/Internet	560.85	700.00	492.60	600.00	(100.00)
100.1540.523200.02	Postage	31.40	100.00	-	100.00	-
100.1540.523300.00	Advertising	-	500.00	-	500.00	-
100.1540.523500.00	Travel	1,084.50	1,600.00	899.28	1,600.00	-
100.1540.523600.00	Dues & Subscriptions	329.00	1,200.00	1,444.00	600.00	(600.00)
100.1540.523700.00	Training	1,662.00	2,500.00	625.00	2,500.00	-
100.1540.531100.00	Supplies	1,906.35	1,500.00	869.21	1,500.00	-
100.1540.531700.00	Other	123.41	250.00	195.00	250.00	-
Total Operating Expenses		**53,208.96**	**76,232.12**	**49,392.26**	**64,974.69**	**(11,257.43)**
Capital Outlay						
100.1540.542500.00	Laserfiche Records Scanning	9,819.26	15,000.00	-	-	(15,000.00)
Total Capital Outlay		**9,819.26**	**15,000.00**	**-**	**-**	**(15,000.00)**
Total 1540 - Human Resources		**168,076.34**	**218,125.22**	**140,740.58**	**172,770.19**	**(45,355.03)**

General Fund Expenditures

GL Number	Description	2024-25 Activity	2025-26 Amended Budget	2025-26 Activity Thru 04/30/2026	2026-27 Proposed Budget	Variance 2027 over 2026
Dept 1570 - Marketing & Communications						
Personnel						
100.1570.511100.00	Salaries	45,231.53	57,000.20	51,547.51	65,507.92	8,507.72
100.1570.512100.00	Group Life Insurance	43.76	45.00	54.72	72.72	27.72
100.1570.512100.01	Group Health Insurance	11,200.00	23,755.00	12,932.00	12,928.56	(10,826.44)
100.1570.512200.00	Payroll Taxes	3,237.75	4,163.15	3,714.66	4,914.05	750.90
100.1570.512400.00	Retirement	5,613.00	2,205.39	1,851.21	525.95	(1,679.44)
100.1570.512700.00	Workers Comp Insurance	206.60	223.56	192.12	198.12	(25.44)
100.1570.512900.00	Uniforms	-	200.00	-	200.00	-
Total Personnel		**65,532.64**	**87,592.30**	**70,292.22**	**84,347.32**	**(3,244.98)**
Operating Expenses						
100.1570.523200.01	Communications/Internet	448.50	600.00	495.21	1,100.00	500.00
100.1570.523100.01	Liability Insurance	1,561.96	1,662.96	1,385.80	1,726.91	63.95
100.1570.523300.00	Advertising	-	1,000.00	211.84	1,000.00	-
100.1570.523400.00	Printing & Binding	470.59	1,000.00	529.40	1,000.00	-
100.1570.523500.00	Travel	1,039.17	1,000.00	-	1,500.00	500.00
100.1570.523600.00	Dues & Subscriptions	-	1,000.00	400.00	1,500.00	500.00
100.1570.523700.00	Training	-	1,000.00	70.00	1,000.00	-
100.1570.531100.00	Supplies	4,656.18	2,000.00	1,087.73	2,000.00	-
100.1570.531270.00	Fuel	-	-	-	500.00	500.00
100.1570.531600.00	Supplies - Small Equipment	897.32	1,000.00	434.08	1,000.00	-
Total Operating Expenses		**9,073.72**	**10,262.96**	**4,614.06**	**12,326.91**	**2,063.95**
Total 1570 - Marketing & Communications		**74,606.36**	**97,855.26**	**74,906.28**	**96,674.23**	**(1,181.03)**

General Fund Expenditures

GL Number	Description	2024-25 Activity	2025-26 Amended Budget	2025-26 Activity Thru 04/30/2026	2026-27 Proposed Budget	Variance 2027 over 2026
Dept 2650 - Municipal Court						
Personnel						
100.2650.511100.00	Salaries	114,152.82	118,559.69	110,327.17	158,069.39	39,509.70
100.2650.511100.01	Salaries - Part Time	-	21,190.00	-	-	(21,190.00)
100.2650.511300.00	O/T - Extra Hours	192.57	1,200.00	875.41	1,500.00	300.00
100.2650.512100.00	Group Life Insurance	95.46	93.60	81.78	99.72	6.12
100.2650.512100.01	Group Health Insurance	22,463.58	24,571.00	16,112.00	12,928.56	(11,642.44)
100.2650.512200.00	Payroll Taxes	8,031.82	10,690.85	7,946.02	11,995.00	1,304.15
100.2650.512400.00	Retirement	10,442.04	5,407.05	4,538.75	1,269.11	(4,137.94)
100.2650.512700.00	Workers Comp Insurance	485.92	525.84	451.84	465.96	(59.88)
100.2650.512900.00	Uniforms	466.82	500.00	-	1,500.00	1,000.00
Total Personnel		**156,331.03**	**182,738.03**	**140,332.97**	**187,827.74**	**5,089.71**
Operating Expenses						
100.2650.521200.01	Legal	30,826.00	30,000.00	23,359.50	30,000.00	-
100.2650.521200.10	Professional Services	5,515.00	5,000.00	4,030.00	5,000.00	-
100.2650.521200.11	Professional Services Public Defender	17,850.00	21,000.00	21,250.00	20,400.00	(600.00)
100.2650.522203.00	Maint & Repair - Office Equipment	2,595.29	3,000.00	2,693.56	3,000.00	-
100.2650.522206.01	Maint & Repair - Building	-	5,000.00	-	1,000.00	(4,000.00)
100.2650.523100.01	Liability Insurance	3,724.64	3,965.64	3,304.70	4,118.11	152.47
100.2650.523200.00	Telephone	579.77	750.00	369.48	750.00	-
100.2650.523200.01	Communications/Internet	570.84	600.00	420.87	600.00	-
100.2650.523200.02	Postage	-	100.00	-	100.00	-
100.2650.523500.00	Travel	2,800.64	5,000.00	1,524.56	5,000.00	-
100.2650.523600.00	Dues & Subscriptions	120.00	300.00	556.00	300.00	-
100.2650.523700.00	Training	909.00	1,600.00	1,169.00	2,500.00	900.00
100.2650.531100.00	Supplies	2,069.09	2,200.00	278.30	2,200.00	-
100.2650.531100.43	Supplies - Technology Fees	465.98	1,000.00	989.07	2,000.00	1,000.00
Total Operating Expenses		**68,026.25**	**79,515.64**	**59,945.04**	**76,968.11**	**(2,547.53)**
Total 2650 - Municipal Court		**224,357.28**	**262,253.67**	**200,278.01**	**264,795.85**	**2,542.18**

General Fund Expenditures

GL Number	Description	2024-25 Activity	2025-26 Amended Budget	2025-26 Activity Thru 04/30/2026	2026-27 Proposed Budget	Variance 2027 over 2026
Dept 3223 - Police						
Personnel						
100.3223.511100.00	Salaries	2,534,319.99	2,925,023.55	2,469,104.05	3,462,386.27	537,362.72
100.3223.511100.01	Salaries - Part Time	41,584.73	52,000.00	53,881.09	61,955.60	9,955.60
100.3223.511100.03	Salary Paygrade/Promotions	972.00	22,500.00	-	12,532.00	(9,968.00)
100.3223.511300.00	O/T - Extra Hours	138,749.11	120,000.00	116,478.41	120,000.00	-
100.3223.511300.01	O/T- Court Hours	3,548.07	5,000.00	3,687.14	5,000.00	-
100.3223.511300.02	O/T - Special Events	40,472.46	40,000.00	41,477.29	40,000.00	-
100.3223.511300.03	O/T - Local Law Enforcement Block Grant	15,386.12	15,000.00	3,858.37	15,000.00	-
100.3223.511300.06	O/T - School Resource Officers	17,896.88	34,000.00	19,610.51	34,000.00	-
100.3223.511300.07	O/T - Records Clerks	51,767.66	32,000.00	49,377.96	38,872.08	6,872.08
100.3223.512100.00	Group Life Insurance	2,796.58	2,508.96	2,749.12	3,311.64	802.68
100.3223.512100.01	Group Health Insurance	581,207.33	669,912.00	530,176.95	805,711.32	135,799.32
100.3223.512100.03	First Responders PTSD Policy	529.00	7,200.00	6,083.42	7,200.00	-
100.3223.512200.00	Payroll Taxes	204,296.65	222,826.74	198,885.03	264,013.58	41,186.84
100.3223.512400.00	Retirement	272,385.96	115,178.06	104,554.10	28,396.92	(86,781.14)
100.3223.512400.01	POABF Dues	18,060.00	21,420.00	17,185.00	18,725.00	(2,695.00)
100.3223.512700.00	Workers Comp Insurance	139,592.14	127,094.96	109,289.98	160,865.36	33,770.40
100.3223.512900.00	Uniforms	43,565.85	41,000.00	36,710.56	41,000.00	-
100.3223.512900.04	Employee Incentive Program	1,205.48	2,000.00	4,207.09	2,000.00	-
100.3223.512900.06	Trauma Counseling	-	-	-	5,000.00	5,000.00
Total Personnel		**4,108,336.01**	**4,454,664.27**	**3,767,316.07**	**5,125,969.77**	**671,305.50**
Operating Expenses						
100.3223.521200.01	Legal Fees	73.00	1,500.00	-	-	(1,500.00)
100.3223.521200.03	Physical Exams	-	2,000.00	-	-	(2,000.00)
100.3223.521200.05	Prisoner Medical	15,688.40	20,000.00	8,221.71	15,000.00	(5,000.00)
100.3223.521200.08	Molestation Testing	-	500.00	-	500.00	-
100.3223.521200.09	Assessment Support	1,950.00	2,000.00	1,050.00	2,000.00	-
100.3223.521200.10	Professional Services	5,440.90	5,000.00	790.41	2,000.00	(3,000.00)
100.3223.521200.23	Professional Svc Tift Co Radio Maint	35,962.66	34,500.00	31,100.70	37,000.00	2,500.00
100.3223.521300.00	Software/Data Maintenance	273,815.61	422,647.00	357,499.58	440,583.00	17,936.00
100.3223.522130.00	Janitorial Services	30,232.00	22,000.00	10,272.92	18,096.00	(3,904.00)
100.3223.522200.00	Vehicle Maint-Out Labor	239.25	-	-	-	-
100.3223.522200.03	Maint & Repair - Vehicles	92,830.24	84,000.00	87,626.34	84,000.00	-
100.3223.522203.00	Maint & Repair - Office Equipment	14,310.68	13,000.00	11,129.93	16,500.00	3,500.00
100.3223.522206.01	Maint Repair - Building	40,527.42	40,000.00	9,960.05	40,000.00	-
100.3223.523100.00	Auto/Heavy Equip Ins	33,551.94	36,042.24	30,035.20	40,958.92	4,916.68
100.3223.523100.01	Liability Insurance	75,080.52	79,618.56	66,348.80	121,392.23	41,773.67
100.3223.523100.02	Insurance Deductible	62,017.02	40,000.00	10,030.67	20,000.00	(20,000.00)
100.3223.523200.00	Telephone	3,543.37	3,900.00	2,535.25	3,100.00	(800.00)
100.3223.523200.01	Communications/Internet	29,199.35	38,994.00	22,248.74	39,571.00	577.00
100.3223.523200.02	Postage	28.68	400.00	301.31	400.00	-
100.3223.523300.00	Advertising	961.59	1,200.00	-	2,000.00	800.00
100.3223.523500.00	Travel	9,940.67	14,000.00	7,984.92	14,000.00	-
100.3223.523600.00	Dues & Subscriptions	1,521.75	1,750.00	1,387.45	1,750.00	-
100.3223.523700.00	Training	11,795.09	17,000.00	16,321.92	20,000.00	3,000.00
100.3223.523900.01	Dumpster & Garbage Pickup	1,163.02	1,500.00	1,103.49	1,500.00	-
100.3223.523904.00	Vehicle Towing Expense	690.00	2,000.00	1,325.00	2,000.00	-
100.3223.531100.00	Supplies	46,757.92	50,000.00	32,660.34	46,000.00	(4,000.00)
100.3223.531100.07	Supplies - Firing Range	11,650.34	21,090.00	15,997.33	21,000.00	(90.00)
100.3223.531100.08	Supplies - Community Training	3,028.00	8,000.00	6,878.76	8,000.00	-
100.3223.531100.09	Supplies - Investigative	6,883.27	9,000.00	9,710.09	9,000.00	-

General Fund Expenditures

GL Number	Description	2024-25 Activity	2025-26 Amended Budget	2025-26 Activity Thru 04/30/2026	2026-27 Proposed Budget	Variance 2027 over 2026
100.3223.531100.40	State Accreditation	620.00	2,000.00	1,323.48	1,500.00	(500.00)
100.3223.531100.43	Supplies - Technology Fee	11,255.92	60,000.00	95,699.68	75,000.00	15,000.00
100.3223.531220.01	Utilities - Water/Natural Gas	3,843.24	3,200.00	3,053.34	3,200.00	-
100.3223.531230.00	Utilities - Electricity	55,112.12	54,000.00	38,951.83	55,000.00	1,000.00
100.3223.531270.00	Fuel	141,799.07	170,000.00	116,412.25	150,000.00	(20,000.00)
100.3223.531700.01	K-9 - Supplies/Equip	5,284.67	8,000.00	5,330.10	8,000.00	-
100.3223.571000.00	Prisoners Per Diem	171,814.00	180,000.00	157,721.00	216,000.00	36,000.00
Total Operating Expenses		**1,198,611.71**	**1,448,841.80**	**1,161,012.59**	**1,515,051.15**	**66,209.35**
Capital Outlay						
100.3223.541300.00-P0176	Building Renovation	-	30,500.00	10,674.57	-	(30,500.00)
100.3223.542500.01	C/Outlay - Furniture & Fixtures	-	13,600.00	5,679.15	-	(13,600.00)
100.3223.541300.00	C/Outlay-Building Improvements	27,069.13	-	-	-	-
100.3223.542500.00-P0105	C/Outlay-Vehicles & Equipment	502,125.72	-	-	-	-
100.3223.542500.00-P0122	C/Outlay - Radio Upgrades	25,527.84	-	-	-	-
100.3223.542500.00-P0174	C/Outlay - Police Equip Other	24,872.98	48,500.00	16,600.50	-	(48,500.00)
100.3223.542500.00-P0175	C/Outlay - Equipment	5,170.50	-	-	-	-
Total Capital Outlay		**584,766.17**	**92,600.00**	**32,954.22**	**-**	**(92,600.00)**
Total 3223 - Police		**5,891,713.89**	**5,996,106.07**	**4,961,282.88**	**6,641,020.92**	**644,914.85**

General Fund Expenditures

GL Number	Description	2024-25 Activity	2025-26 Amended Budget	2025-26 Activity Thru 04/30/2026	2026-27 Proposed Budget	Variance 2027 over 2026
Dept 3500 - Fire						
Personnel						
100.3500.511100.00	Salaries	2,282,606.22	2,397,180.86	2,233,067.35	2,407,353.77	10,172.91
100.3500.511100.01	Salaries - Part Time	165,745.38	91,177.86	142,154.87	109,483.44	18,305.58
100.3500.511100.02	Salaries/Fire Inspector	112,665.02	180,518.62	99,856.68	121,000.00	(59,518.62)
100.3500.511100.03	Salary Paygrade/Promotions	-	20,000.00	-	20,000.00	-
100.3500.511300.00	O/T - Extra Hours	60,880.45	65,000.00	124,087.24	65,000.00	-
100.3500.511300.02	O/T - Special Events	8,027.33	-	29,487.50	-	-
100.3500.512100.00	Group Life Insurance	2,317.64	2,177.64	2,101.71	2,532.96	355.32
100.3500.512100.01	Group Health Insurance	392,418.65	360,528.00	362,842.87	418,410.72	57,882.72
100.3500.512100.02	Firefighters Cancer Policy	10,730.69	6,700.00	3,157.11	6,700.00	-
100.3500.512100.03	First Responders PTSD Policy	6,600.00	8,850.00	5,798.26	8,850.00	-
100.3500.512200.00	Payroll Taxes	192,484.25	201,681.34	193,425.41	198,715.57	(2,965.77)
100.3500.512400.00	Retirement	184,824.00	103,251.45	87,664.99	21,178.72	(82,072.73)
100.3500.512400.01	Ga Fireman Pension Fund	12,875.00	13,500.00	14,175.00	14,175.00	675.00
100.3500.512700.00	Workers Comp Insurance	67,603.90	73,661.52	63,298.16	68,163.11	(5,498.41)
100.3500.512900.00	Uniforms	29,046.81	38,000.00	33,480.74	38,000.00	-
100.3500.512900.06	Trauma Counseling	-	-	-	5,000.00	5,000.00
Total Personnel		**3,528,825.34**	**3,562,227.29**	**3,394,597.89**	**3,504,563.29**	**(57,664.00)**
Operating Expenses						
100.3500.521200.01	Legal Fees	111.00	-	-	-	-
100.3500.521200.23	Professional Svc Tift Co Radio Maint	29,395.82	23,000.00	19,132.92	23,000.00	-
100.3500.521300.07	Volunteer Fire Service	6,528.61	6,000.00	5,957.96	7,000.00	1,000.00
100.3500.521300.11	Annual Equipment Testing	16,180.66	16,000.00	11,326.97	16,000.00	-
100.3500.522200.02	Maint & Repair - Vehicles	78,965.26	60,000.00	56,120.70	60,000.00	-
100.3500.522203.00	Maint & Repair - Office Equipment	5,165.25	3,000.00	2,853.52	3,000.00	-
100.3500.522204.00	Maint & Repair - Heavy Equipment	1,715.94	-	-	-	-
100.3500.522206.01	Maint Repair - Building	23,999.98	25,000.00	29,418.11	-	(25,000.00)
100.3500.523100.00	Auto/Heavy Equip Ins	22,700.86	24,382.56	20,318.80	27,708.69	3,326.13
100.3500.523100.01	Liability Insurance	22,624.08	23,991.48	20,588.53	24,746.04	754.56
100.3500.523100.03	Volunteer Firemen Ins	1,871.00	2,200.00	1,833.00	2,200.00	-
100.3500.523200.00	Telephone	6,667.58	7,500.00	6,358.75	7,500.00	-
100.3500.523200.01	Communications/Internet	12,178.65	12,500.00	5,761.87	9,500.00	(3,000.00)
100.3500.523200.02	Postage	38.85	100.00	34.60	100.00	-
100.3500.523300.04	Marketing/ Public Relations	2,907.07	6,500.00	-	6,500.00	-
100.3500.523500.00	Travel	7,005.71	10,000.00	9,097.95	10,000.00	-
100.3500.523600.00	Dues & Subscriptions	31,813.88	35,500.00	24,450.29	32,000.00	(3,500.00)
100.3500.523700.00	Training	16,750.86	17,500.00	15,814.70	18,500.00	1,000.00
100.3500.523700.03	Training-First Aid	7,125.76	7,000.00	4,921.94	7,000.00	-
100.3500.523700.04	Training-CIRT	2,314.42	2,500.00	2,422.19	3,000.00	500.00
100.3500.523700.05	Training-Inspection/Arson Investigation	2,744.54	3,500.00	620.98	3,500.00	-
100.3500.523900.01	Dumpster & Garbage Pickup	3,943.36	4,500.00	3,365.34	4,500.00	-
100.3500.531100.00	Supplies	18,962.58	20,000.00	17,594.35	20,000.00	-
100.3500.531100.00-GHH24	Supplies- Hurricane Response	39,759.38	-	-	-	-
100.3500.531100.08	Citizen's Academy	1,450.00	5,000.00	1,775.41	5,000.00	-
100.3500.531100.51	Supplies-First Aid	12,695.04	15,000.00	12,298.44	15,000.00	-
100.3500.531100.52	Supplies-CIRT	8,898.98	7,500.00	6,541.44	9,500.00	2,000.00
100.3500.531100.54	Supplies-Inspection/Arson investigation	2,617.70	2,500.00	4,162.11	3,500.00	1,000.00
100.3500.531100.55	Supplies-Fire Prevention	5,278.51	15,000.00	10,447.25	15,000.00	-
100.3500.531100.14	Personal Protective Equip/Supplies	17,272.64	20,000.00	16,336.65	20,000.00	-
100.3500.531220.01	Utilities - Water/Natural Gas	10,435.43	10,000.00	9,124.91	12,317.00	2,317.00
100.3500.531230.00	Utilities - Electricity	23,919.02	25,000.00	18,368.09	25,000.00	-
100.3500.531240.00	Propane - Training Center	232.37	1,000.00	233.18	400.00	(600.00)
100.3500.531270.00	Fuel	36,376.61	35,000.00	27,600.90	36,000.00	1,000.00
Total Operating Expenses		**480,647.40**	**446,674.04**	**364,881.85**	**427,471.73**	**(19,202.31)**

General Fund Expenditures

GL Number	Description	2024-25 Activity	2025-26 Amended Budget	2025-26 Activity Thru 04/30/2026	2026-27 Proposed Budget	Variance 2027 over 2026
Capital Outlay						
100.3500.542500.00	C/Outlay - Equipment	5,117.50	-	-	-	-
100.3500.541300.00-P5006	C/Outlay- Buildings	9,240.00	-	-	-	-
100.3500.541300.00	C/Outlay - Buildings	41.66	-	-	-	-
100.3500.542200.00-PF104	C/Outlay - Vehicles	84.98	-	-	-	-
100.3500.542500.00-PF107	Fire Department Equipment	74,878.36	-	-	-	-
Total Capital Outlay		**89,362.50**	**-**	**-**	**-**	**-**
Financing Uses						
100.3500.611002.01	Transfer Out - Cap Proj Fd - GMA Debt	206,889.25	215,900.00	215,900.00	185,000.00	(30,900.00)
Total Financing Uses		**206,889.25**	**215,900.00**	**215,900.00**	**185,000.00**	**(30,900.00)**
Total 3500 - Fire		**4,305,724.49**	**4,224,801.33**	**3,975,379.74**	**4,117,035.02**	**(107,766.31)**

General Fund Expenditures

GL Number	Description	2024-25 Activity	2025-26 Amended Budget	2025-26 Activity Thru 04/30/2026	2026-27 Proposed Budget	Variance 2027 over 2026
Dept 4100 - Public Works						
Personnel						
100.4100.511100.00	Salaries	-	-	-	80,000.00	80,000.00
100.4100.511200.00	Temp/Seasonal Help	-	-	-	45,240.00	45,240.00
100.4100.511300.00	O/T - Extra Hours	-	-	-	-	-
100.4100.512100.00	Group Life Insurance	-	-	-	187.20	187.20
100.4100.512100.01	Group Health Insurance	-	-	-	6,276.00	6,276.00
100.4100.512200.00	Payroll Taxes	-	-	-	9,483.55	9,483.55
100.4100.512400.00	Retirement	-	-	-	1,005.53	1,005.53
100.4100.512700.00	Workers Comp Insurance	-	-	-	409.08	409.08
100.4100.512900.00	Uniforms	-	-	-	1,000.00	1,000.00
Total Personnel		**-**	**-**	**-**	**143,601.36**	**143,601.36**
Operating Expenses						
100.4100.521200.36	Prof Svcs-Mosquito Control	9,900.00	26,400.00	19,800.00	26,400.00	-
100.4100.522200.02	Maint & Repair-Veh/Equip-Parts	-	7,000.00	-	7,000.00	-
100.4100.522206.00	Maint Repair - Building	1,787.11	7,000.00	-	7,000.00	-
100.4100.522200.58	Repairs & Maint-Grounds	-	-	-	5,000.00	5,000.00
100.4100.522206.01	Maint Repair - Supplies	530.86	800.00	-	800.00	-
100.4100.522209.00	Maint & Repair - Traffic Lights	3,210.86	500.00	366.09	500.00	-
100.4100.522209.02	Maint & Repair - Street Lights	228.53	160.00	180.31	160.00	-
100.4100.523100.00	Auto/Heavy Equip Ins	10,137.75	9,788.28	8,156.90	11,123.54	1,335.26
100.4100.523100.01	Liability Insurance	7,356.74	7,801.44	6,983.46	8,082.74	281.30
100.4100.523100.02	Deductible Insurance	10,700.00	14,600.00	6,522.37	14,600.00	-
100.4100.523200.00	Telephone	869.18	958.00	554.20	800.00	(158.00)
100.4100.523900.00	Landfill Charges	21,926.24	60,000.00	28,540.28	50,000.00	(10,000.00)
100.4100.531100.00	Supplies	426.11	1,000.00	137.00	1,000.00	-
100.4100.531100.58	Supplies-Grounds	-	-	-	5,000.00	5,000.00
100.4100.531220.01	Utilities - Water/Natural Gas	3,559.31	2,200.00	3,398.98	4,356.00	2,156.00
100.4100.531230.00	Utilities - Electricity	26,706.78	24,500.00	26,448.88	32,500.00	8,000.00
100.4100.531270.00	Fuel	-	-	-	15,000.00	15,000.00
100.4100.531270.58	Fuel-Grounds	-	-	-	5,000.00	5,000.00
Total Operating Expenses		**97,339.47**	**162,707.72**	**101,088.47**	**194,322.28**	**31,614.56**
Capital Outlay						
100.4100.541400.00-P6003	Infrastructure-Sidewalk Repl & Connect	3,950.00	-	-	-	-
100.4100.541400.00-P6004	Infrastructure-Stormwater Maint & Rehab	6,800.00	-	-	200,000.00	200,000.00
100.4100.541400.00-P6006	Infrastructure-Traffic Signal Upgrades	6,611.57	-	-	-	-
100.4100.541500.12	C/Outlay - City Bldgs Improvements	48,800.00	-	-	-	-
100.4100.542200.00-PW013	C/Outlay - Vehicles	489,526.00	250,000.00	242,700.00	-	(250,000.00)
100.4100.542500.00	C/Outlay - Equipment	-	16,000.00	15,118.46	-	(16,000.00)
100.4100.542500.00-PW102	C/Outlay - Equipment	563,274.89	510,000.00	281,581.00	-	(510,000.00)
Total Capital Outlay		**1,118,962.46**	**776,000.00**	**539,399.46**	**200,000.00**	**(576,000.00)**
Financing Uses						
100.4100.611002.01	Transfer Out-Cap Prog Fnd GMA	161,293.00	101,200.00	101,200.00	47,000.00	(54,200.00)
Total Financing Uses		**161,293.00**	**101,200.00**	**101,200.00**	**47,000.00**	**(54,200.00)**
Total 4100 - Public Works		**1,377,594.93**	**1,039,907.72**	**741,687.93**	**584,923.64**	**(454,984.08)**
Dept 4101 - ESG Operations-Street						
Operating Expenses						
100.4101.522200.00	ESG - Base Fee	1,393,590.00	1,432,610.52	1,313,226.31	1,471,291.00	38,680.48
100.4101.522200.01	ESG - Repairs Purchase	376,673.29	400,000.00	366,666.63	400,000.00	-
100.4101.522200.02	ESG - Fuel Purchase	88,159.36	110,700.00	101,475.00	110,700.00	-
Total Operating Expenses		**1,858,422.65**	**1,943,310.52**	**1,781,367.94**	**1,981,991.00**	**38,680.48**
Total 4101 - ESG Operations-Street		**1,858,422.65**	**1,943,310.52**	**1,781,367.94**	**1,981,991.00**	**38,680.48**

General Fund Expenditures

GL Number	Description	2024-25 Activity	2025-26 Amended Budget	2025-26 Activity Thru 04/30/2026	2026-27 Proposed Budget	Variance 2027 over 2026
Dept 4903 - Building Maintenance						
Operating Expenses						
100.4903.522206.01	Maint Repair - Building	405.00	1,200.00	679.00	1,200.00	-
100.4903.523200.00	Telephone	217.73	250.00	138.57	250.00	-
100.4903.523900.01	Dumpster & Garbage Pickup	-	500.00	-	500.00	-
100.4903.531220.01	Utilities - Water/Natural Gas	3,605.61	3,000.00	4,841.20	7,877.00	4,877.00
100.4903.531230.00	Utilities - Electricity	33,341.68	49,000.00	35,637.30	54,094.00	5,094.00
Total Operating Expenses		**37,570.02**	**53,950.00**	**41,296.07**	**63,921.00**	**9,971.00**
Total 4903 - Building Maintenance		**37,570.02**	**53,950.00**	**41,296.07**	**63,921.00**	**9,971.00**
Dept 4904 - ESG Operations-Building Maintenance						
Operating Expenses						
100.4904.522200.00	ESG - Base Fee	116,595.96	119,860.69	109,872.29	123,096.93	3,236.24
100.4904.522200.01	ESG - Repairs Purchase	23,511.45	32,000.00	29,333.37	32,000.00	-
100.4904.522200.02	ESG - Fuel Purchase	941.24	1,500.00	1,375.00	1,500.00	-
Total Operating Expenses		**141,048.65**	**153,360.69**	**140,580.66**	**156,596.93**	**3,236.24**
Total 4904 - ESG Operations-Building Maintenance		**141,048.65**	**153,360.69**	**140,580.66**	**156,596.93**	**3,236.24**

General Fund Expenditures

GL Number	Description	2024-25 Activity	2025-26 Amended Budget	2025-26 Activity Thru 04/30/2026	2026-27 Proposed Budget	Variance 2027 over 2026
Dept 4910 - Shop						
Personnel						
Operating Expenses						
100.4910.523200.00	Telephone	362.02	500.00	230.94	330.00	(170.00)
100.4910.531220.01	Utilities - Water/Natural Gas	16,448.19	13,000.00	18,976.11	22,894.00	9,894.00
100.4910.531230.00	Utilities - Electricity	13,105.76	15,000.00	16,590.71	25,296.00	10,296.00
Total Operating Expenses		**29,915.97**	**28,500.00**	**35,797.76**	**48,520.00**	**20,020.00**
Total 4910 - Shop		**29,915.97**	**28,500.00**	**35,797.76**	**48,520.00**	**20,020.00**
Dept 4911 - ESG Shop						
Operating Expenses						
100.4911.522200.00	ESG - Base Fee	269,036.04	276,569.01	253,521.62	284,036.37	7,467.36
100.4911.522200.01	ESG - Repairs Purchase	14,627.42	15,000.00	13,750.00	15,000.00	-
100.4911.522200.02	ESG - Fuel Purchase	2,809.14	3,500.00	3,208.37	3,500.00	-
Total Operating Expenses		**286,472.60**	**295,069.01**	**270,479.99**	**302,536.37**	**7,467.36**
Total 4911 - ESG Shop		**286,472.60**	**295,069.01**	**270,479.99**	**302,536.37**	**7,467.36**

General Fund Expenditures

GL Number	Description	2024-25 Activity	2025-26 Amended Budget	2025-26 Activity Thru 04/30/2026	2026-27 Proposed Budget	Variance 2027 over 2026
Dept 4950 - Cemetery						
Personnel						
Operating Expenses						
100.4950.523100.00	Auto/Heavy Equip Ins	1,320.30	1,522.95	1,171.50	1,597.54	74.59
100.4950.523100.01	Liability Insurance	4,128.94	4,378.44	3,648.70	4,536.36	157.92
Total Operating Expenses		**5,449.24**	**5,901.39**	**4,820.20**	**6,133.90**	**232.51**
Total 4950 - Cemetery		**5,449.24**	**5,901.39**	**4,820.20**	**6,133.90**	**232.51**
Dept 4951 - ESG Operations-Cemetery						
Operating Expenses						
100.4951.522200.00	ESG - Base Fee	175,512.00	180,426.34	165,390.83	185,297.85	4,871.51
100.4951.522200.01	ESG - Repairs Purchase	14,481.96	15,600.00	14,300.00	15,600.00	-
100.4951.522200.02	ESG - Chemicals Purchase	3,999.96	4,000.00	3,666.63	4,000.00	-
100.4951.522200.03	ESG - Fuel Purchase	4,894.42	7,800.00	7,150.00	7,800.00	-
Total Operating Expenses		**198,888.34**	**207,826.34**	**190,507.46**	**212,697.85**	**4,871.51**
Total 4951 - ESG Operations-Cemetery		**198,888.34**	**207,826.34**	**190,507.46**	**212,697.85**	**4,871.51**

General Fund Expenditures

GL Number	Description	2024-25 Activity	2025-26 Amended Budget	2025-26 Activity Thru 04/30/2026	2026-27 Proposed Budget	Variance 2027 over 2026
Dept 5520 - Senior Citizens Center						
Personnel						
100.5520.511100.00	Salaries	85,499.21	111,675.20	90,831.77	123,897.28	12,222.08
100.5520.511300.00	O/T - Extra Hours	8,218.86	7,000.00	7,537.24	7,000.00	-
100.5520.512100.00	Group Life Insurance	78.36	74.88	74.52	100.80	25.92
100.5520.512100.01	Group Health Insurance	7,715.80	12,285.00	-	-	(12,285.00)
100.5520.512200.00	Payroll Taxes	7,115.22	8,459.61	7,408.82	9,478.14	1,018.53
100.5520.512400.00	Retirement	10,569.96	4,320.82	3,626.89	994.75	(3,326.07)
100.5520.512700.00	Workers Comp Insurance	426.60	461.64	396.70	409.08	(52.56)
100.5520.512900.00	Uniforms	1,572.50	2,000.00	1,740.50	2,000.00	-
Total Personnel		**121,196.51**	**146,277.15**	**111,616.44**	**143,880.05**	**(2,397.10)**
Operating Expenses						
100.5520.521001.00	Contracted Labor	36,089.32	50,000.00	34,478.55	50,000.00	-
100.5520.521200.10	Professional Services-Classes	8,580.00	8,500.00	3,360.00	9,000.00	500.00
100.5520.521200.11	Meal Delivery	46,609.32	48,000.00	30,879.36	50,000.00	2,000.00
100.5520.522200.02	Maint & Repair-Veh/Equip-Parts	2,016.15	2,000.00	5,501.92	2,000.00	-
100.5520.522200.11	R&M-Kitchen	2,484.24	2,000.00	3,254.23	3,000.00	1,000.00
100.5520.522203.00	Maint & Repair - Office Equipment	4,433.03	5,200.00	2,932.62	5,200.00	-
100.5520.522206.01	Maint Repair - Building	4,921.80	7,000.00	5,223.07	2,000.00	(5,000.00)
100.5520.523100.00	Auto/Heavy Equip Ins	833.02	960.83	739.10	1,007.91	47.08
100.5520.523100.01	Liability Insurance	4,581.42	4,858.32	4,048.60	5,033.54	175.22
100.5520.523200.00	Telephone	2,256.26	2,480.00	1,327.37	2,480.00	-
100.5520.523200.01	Communications/Internet	2,524.20	2,161.00	1,286.23	2,000.00	(161.00)
100.5520.523200.02	Postage	94.20	100.00	-	-	(100.00)
100.5520.523500.00	Travel	-	600.00	296.81	-	(600.00)
100.5520.523600.00	Dues & Subscriptions	380.65	600.00	-	-	(600.00)
100.5520.523700.00	Training	50.50	500.00	-	-	(500.00)
100.5520.523900.01	Dumpster & Garbage Pickup	1,343.26	1,350.00	1,261.92	1,600.00	250.00
100.5520.531100.00	Supplies	4,114.63	6,000.00	2,389.27	4,000.00	(2,000.00)
100.5520.531100.21	Supplies - Janitorial	5,633.84	5,000.00	2,585.69	5,000.00	-
100.5520.531100.22	Supplies - Special Events Food	659.85	4,500.00	495.27	4,500.00	-
100.5520.531100.38	Supplies - Congregate Seniors	3,337.48	5,000.00	2,645.97	5,000.00	-
100.5520.531220.01	Utilities - Water/Natural Gas	3,905.72	4,000.00	3,243.97	4,000.00	-
100.5520.531230.00	Utilities - Electricity	16,891.09	19,000.00	15,846.18	28,000.00	9,000.00
100.5520.531270.00	Fuel	5,134.83	5,000.00	3,519.96	5,000.00	-
100.5520.531600.00	Supplies - Small Equipment	8,855.79	1,500.00	304.09	1,500.00	-
100.5520.531700.00	Other	440.37	1,000.00	20.00	1,000.00	-
Total Operating Expenses		**166,170.97**	**187,310.15**	**125,640.18**	**191,321.45**	**4,011.30**
Total 5520 - Senior Citizens Center		**287,367.48**	**333,587.30**	**237,256.62**	**335,201.50**	**1,614.20**

General Fund Expenditures

GL Number	Description	2024-25 Activity	2025-26 Amended Budget	2025-26 Activity Thru 04/30/2026	2026-27 Proposed Budget	Variance 2027 over 2026
Dept 7450 - Community Development						
Personnel						
100.7450.511100.00	Salaries	272,391.81	317,114.60	176,854.46	324,135.09	7,020.49
100.7450.511300.00	O/T - Extra Hours	1,013.93	1,500.00	1,378.41	1,500.00	-
100.7450.512100.00	Group Life Insurance	289.76	301.44	149.83	301.44	-
100.7450.512100.01	Group Health Insurance	61,043.42	80,760.00	27,409.02	63,283.20	(17,476.80)
100.7450.512200.00	Payroll Taxes	19,819.20	23,627.68	13,835.98	24,358.45	730.77
100.7450.512400.00	Retirement	27,063.00	12,267.88	11,814.75	2,602.42	(9,665.46)
100.7450.512700.00	Workers Comp Insurance	8,251.20	8,928.72	7,672.52	7,503.36	(1,425.36)
100.7450.512900.00	Uniforms	2,797.26	2,850.00	2,207.45	1,750.00	(1,100.00)
Total Personnel		**392,669.58**	**447,350.32**	**241,322.42**	**425,433.96**	**(21,916.36)**
Operating Expenses						
100.7450.521001.00	Temp Service	11,757.28	-	3,022.88	-	-
100.7450.521200.01	Legal Fees	14,183.85	35,000.00	11,518.12	35,000.00	-
100.7450.521200.02	Engineering Fees	15,846.00	25,000.00	48,694.25	30,000.00	5,000.00
100.7450.521200.10	Professional Services	7,740.00	4,000.00	42,931.82	30,000.00	26,000.00
100.7450.521200.22	Prof Services-Plan Review	3,800.00	6,000.00	2,558.35	6,000.00	-
100.7450.521200.29	Removal/Demolition Costs	20,525.00	16,000.00	7,075.00	16,000.00	-
100.7450.521300.00	Software/Hardware Maintenance	50.54	5,000.00	480.00	5,000.00	-
100.7450.522130.00	Janitorial Services	3,232.00	9,000.00	5,468.50	9,000.00	-
100.7450.522200.02	Maint & Repair - Vehicles	2,939.41	4,000.00	7,531.94	5,000.00	1,000.00
100.7450.522203.00	Maint & Repair - Office Equipment	4,393.32	5,000.00	3,702.63	5,000.00	-
100.7450.522206.00	Maint Repair - Building	3,281.13	10,000.00	1,744.55	2,500.00	(7,500.00)
100.7450.523100.00	Auto/Heavy Equip Ins	1,036.06	1,195.09	919.30	1,253.59	58.50
100.7450.523100.01	Liability Insurance	4,185.80	4,438.80	3,699.00	4,598.80	160.00
100.7450.523100.02	Deductible Insurance	-	2,000.00	-	2,000.00	-
100.7450.523200.00	Telephone	362.02	450.00	230.94	450.00	-
100.7450.523200.01	Communications/Internet	5,626.41	5,300.00	3,863.93	5,000.00	(300.00)
100.7450.523200.02	Postage	-	1,000.00	259.90	1,000.00	-
100.7450.523300.00	Advertising	375.00	3,000.00	820.50	3,000.00	-
100.7450.523500.00	Travel	10,923.51	10,000.00	5,397.10	7,500.00	(2,500.00)
100.7450.523600.00	Dues & Subscriptions	1,339.45	2,000.00	1,138.69	2,000.00	-
100.7450.523700.00	Training	2,264.00	10,000.00	3,858.50	9,000.00	(1,000.00)
100.7450.531100.00	Supplies	6,983.94	7,000.00	8,701.98	7,000.00	-
100.7450.531100.30	Supplies - KTB	2,288.49	2,500.00	2,229.33	2,500.00	-
100.7450.531100.43	Supplies - Technology Fee	1,256.53	4,000.00	3,503.96	4,000.00	-
100.7450.531220.01	Utilities - Water/Natural Gas	1,321.22	1,500.00	1,225.03	1,500.00	-
100.7450.531230.00	Utilities - Electricity	10,080.48	8,500.00	7,550.92	11,000.00	2,500.00
100.7450.531270.00	Fuel	3,172.14	4,400.00	1,522.61	4,400.00	-
Total Operating Expenses		**141,613.18**	**186,283.89**	**179,649.73**	**209,702.39**	**23,418.50**
Financing Uses						
100.7450.611002.01	Transfer Out - Cap Proj Fd - GMA Debt	11,667.75	12,600.00	12,600.00	-	(12,600.00)
Total Financing Uses		**11,667.75**	**12,600.00**	**12,600.00**	**-**	**(12,600.00)**
Total 7450 - Community Development		**545,950.51**	**646,234.21**	**433,572.15**	**635,136.35**	**(11,097.86)**

General Fund Expenditures

GL Number	Description	2024-25 Activity	2025-26 Amended Budget	2025-26 Activity Thru 04/30/2026	2026-27 Proposed Budget	Variance 2027 over 2026
Dept 7510 - Economic Development						
Personnel						
100.7510.511100.00	Salaries	-	-	-	120,000.00	120,000.00
100.7510.512100.00	Group Life Insurance	-	-	-	279.36	279.36
100.7510.512100.01	Group Health Insurance	-	-	-	6,276.00	6,276.00
100.7510.512200.00	Payroll Taxes	-	-	-	9,082.69	9,082.69
100.7510.512400.00	Retirement	-	-	-	963.46	963.46
100.7510.512700.00	Workers Comp Insurance	-	-	-	409.08	409.08
100.7510.512900.00	Uniforms	-	-	-	200.00	200.00
Total Personnel		**-**	**-**	**-**	**137,210.59**	**137,210.59**
Operating Expenses						
100.7510.522200.02	Maint & Repair-Veh	-	-	-	1,000.00	1,000.00
100.7510.523100.00	Auto/Heavy Equip Ins	-	-	-	1,000.00	1,000.00
100.7510.523100.01	Liability Insurance	-	-	-	1,725.00	1,725.00
100.7510.523200.00	Telephone	-	-	-	500.00	500.00
100.7510.523200.01	Communications/Internet	-	-	-	1,100.00	1,100.00
100.7510.523500.00	Travel	-	-	-	1,500.00	1,500.00
100.7510.523700.00	Training	-	-	-	1,000.00	1,000.00
100.7510.531100.00	Supplies	-	-	-	200.00	200.00
100.7510.531270.00	Fuel	-	-	-	500.00	500.00
Total Operating Expenses		**-**	**-**	**-**	**8,525.00**	**8,525.00**
Total 7510 - Economic Development		**-**	**-**	**-**	**145,735.59**	**145,735.59**

General Fund Expenditures

GL Number	Description	2024-25 Activity	2025-26 Amended Budget	2025-26 Activity Thru 04/30/2026	2026-27 Proposed Budget	Variance 2027 over 2026
Dept 7520 - Youth Center						
Personnel						
100.7520.511100.00	Salaries	19,540.29	54,000.00	43,995.93	57,099.56	3,099.56
100.7520.512100.00	Group Life Insurance	16.57	-	-	-	-
100.7520.512100.01	Group Health Insurance	72.69	-	-	-	-
100.7520.512200.00	Payroll Taxes	1,486.32	4,131.00	3,365.70	4,368.12	237.12
100.7520.512400.00	Retirement	4,722.00	2,089.31	1,753.79	458.44	(1,630.87)
100.7520.512700.00	Workers Comp Insurance	281.04	304.08	261.32	269.52	(34.56)
100.7520.512900.00	Uniforms	-	300.00	243.28	300.00	-
Total Personnel		**26,118.91**	**60,824.39**	**49,620.02**	**62,495.64**	**1,671.25**
Operating Expenses						
100.7520.521200.10	Professional Services	5,890.00	1,100.00	140.00	300.00	(800.00)
100.7520.522130.00	Janitorial Services	3,232.00	9,000.00	5,468.50	9,000.00	-
100.7520.522200.02	Maint & Repair-Veh/Equip-Parts	-	-	-	500.00	500.00
100.7520.522203.00	Maint & Repair - Office Equipment	-	1,500.00	-	1,500.00	-
100.7520.522206.01	Maint Repair - Building	781.38	1,500.00	1,510.57	1,500.00	-
100.7520.523100.00	Auto/Heavy Equip Ins	780.98	900.77	692.90	944.92	44.15
100.7520.523100.01	Liability Insurance	780.98	831.48	692.90	863.46	31.98
100.7520.523200.00	Telephone	-	500.00	-	500.00	-
100.7520.523200.01	Communications/Internet	621.67	1,200.00	676.85	600.00	(600.00)
100.7520.523200.02	Postage	-	50.00	-	25.00	(25.00)
100.7520.523300.00	Advertising	(20.75)	1,500.00	162.62	1,500.00	-
100.7520.523500.00	Travel	1,093.02	2,000.00	-	2,000.00	-
100.7520.523600.00	Dues & Subscriptions	-	1,500.00	848.00	2,000.00	500.00
100.7520.523700.00	Training	100.00	2,500.00	100.00	1,500.00	(1,000.00)
100.7520.523850.00	Contract Labor	300.00	500.00	-	300.00	(200.00)
100.7520.523900.00	Other	169.00	1,000.00	1,496.54	1,500.00	500.00
100.7520.523900.01	Dumpster & Garbage Pickup	314.22	-	848.49	1,000.00	1,000.00
100.7520.531100.00	Supplies	4,434.08	3,400.00	2,628.99	3,400.00	-
100.7520.531100.46	Youth Council Program Expenses	-	-	392.85	10,000.00	10,000.00
100.7520.531100.47	Financial Literacy Program	3,228.53	1,600.00	2,462.54	5,000.00	3,400.00
100.7520.531220.01	Utilities - Water/Natural Gas	1,965.59	2,500.00	1,826.20	2,500.00	-
100.7520.531230.00	Utilities - Electricity	5,692.36	4,500.00	6,303.41	11,000.00	6,500.00
100.7520.531300.00	Food-Community Events	1,038.66	2,000.00	156.18	3,500.00	1,500.00
100.7520.531600.00	Small Equipment	7,515.58	1,000.00	3,860.98	1,000.00	-
Total Operating Expenses		**37,917.30**	**40,582.25**	**30,268.52**	**61,933.38**	**21,351.13**
Total 7520 - Youth Center		**64,036.21**	**101,406.64**	**79,888.54**	**124,429.02**	**23,022.38**

General Fund Expenditures

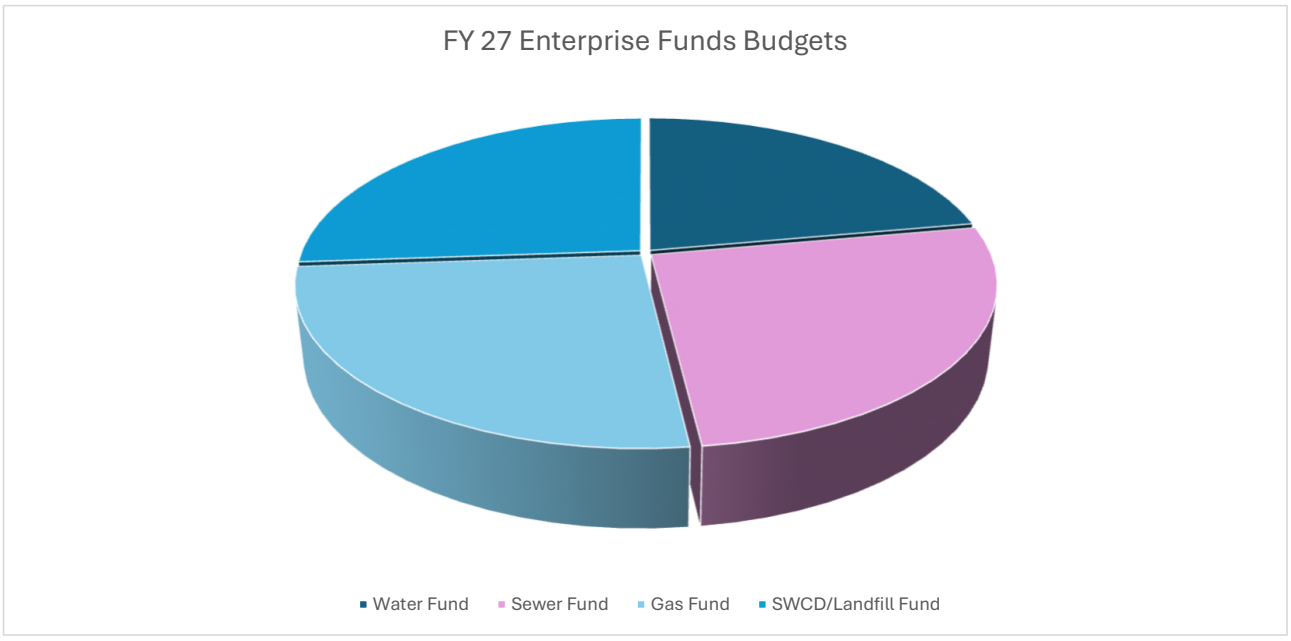
GL Number	Description	2024-25 Activity	2025-26 Amended Budget	2025-26 Activity Thru 04/30/2026	2026-27 Proposed Budget	Variance 2027 over 2026
Dept 7540 - Main Street						
Personnel						
100.7540.511100.00	Salaries	60,977.85	62,593.00	57,922.72	64,701.00	2,108.00
100.7540.511100.04	Rhythm & Ribs Public Safety	-	-	31,000.47	32,000.00	32,000.00
100.7540.512100.00	Group Life Insurance	65.52	59.64	35.11	59.64	-
100.7540.512100.01	Group Health Insurance	11,201.90	12,285.00	7,999.00	25,424.52	13,139.52
100.7540.512200.00	Payroll Taxes	4,454.25	4,704.83	5,630.53	7,186.49	2,481.66
100.7540.512400.00	Retirement	5,517.96	2,484.05	2,032.87	776.39	(1,707.66)
100.7540.512700.00	Workers Comp Insurance	248.28	268.68	230.88	238.08	(30.60)
100.7540.512900.00	Uniforms	-	500.00	89.80	500.00	-
Total Personnel		**82,465.76**	**82,895.20**	**104,941.38**	**130,886.12**	**47,990.92**
Operating Expenses						
100.7540.522206.01	Maint Repair - Building	240.00	240.00	200.00	240.00	-
100.7540.523100.01	Liability Insurance	4,463.06	4,732.56	3,943.80	4,903.06	170.50
100.7540.523200.00	Telephone	1,287.68	1,500.00	1,396.99	2,200.00	700.00
100.7540.523200.02	Postage	9.85	100.00	15.95	100.00	-
100.7540.523300.00	Advertising	33,751.10	32,450.00	14,511.88	32,450.00	-
100.7540.523500.00	Travel	1,187.46	2,000.00	1,660.09	2,000.00	-
100.7540.523600.00	Dues & Subscriptions	862.00	2,000.00	1,716.88	2,000.00	-
100.7540.523700.00	Training	996.00	2,500.00	35.00	2,500.00	-
100.7540.531100.00	Supplies	9,855.89	20,000.00	6,336.71	20,000.00	-
100.7540.531100.18	Promotions & Designs	19,163.27	25,000.00	2,158.41	25,000.00	-
100.7540.531100.44	Events	58,986.90	60,000.00	26,039.57	60,000.00	-
100.7540.531100.56	Events-Hometown Holidays	30,000.00	50,000.00	50,000.00	50,000.00	-
100.7540.531100.57	Events - Fireworks	-	45,000.00	-	-	(45,000.00)
Total Operating Expenses		**160,848.43**	**245,522.56**	**108,015.28**	**201,393.06**	**(44,129.50)**
Total 7540 - Main Street		**243,314.19**	**328,417.76**	**212,956.66**	**332,279.18**	**3,861.42**

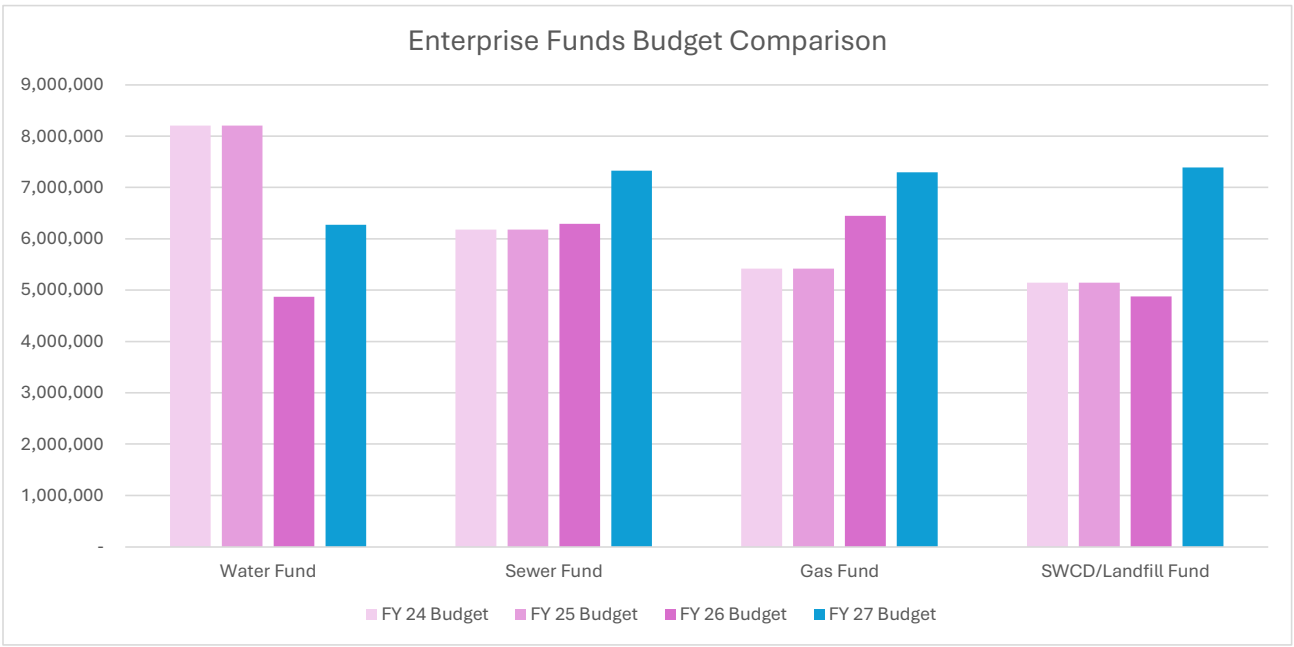
General Fund Expenditures

GL Number	Description	2024-25 Activity	2025-26 Amended Budget	2025-26 Activity Thru 04/30/2026	2026-27 Proposed Budget	Variance 2027 over 2026
Dept 7541 - Tourism & Economic Development						
Personnel						
100.7541.511100.00	Salaries	64,945.65	66,000.06	39,428.40	49,505.51	(16,494.55)
100.7541.512100.00	Group Life Insurance	53.66	77.28	-	77.28	-
100.7541.512100.01	Group Health Insurance	12,117.87	17,538.00	-	-	(17,538.00)
100.7541.512200.00	Payroll Taxes	4,747.89	4,733.21	3,016.27	3,449.35	(1,283.86)
100.7541.512400.00	Retirement	5,993.04	2,553.61	2,143.48	397.47	(2,156.14)
100.7541.512700.00	Workers Comp Insurance	295.08	319.32	274.38	282.96	(36.36)
Total Personnel		**88,153.19**	**91,221.48**	**44,862.53**	**53,712.57**	**(37,508.91)**
Operating Expenses						
100.7541.572000.12	Payments to Other Agencies-DDA	-	150,000.00	150,000.00	-	(150,000.00)
Total Operating Expenses		**-**	**150,000.00**	**150,000.00**	**-**	**(150,000.00)**
Total 7541 - Tourism & Economic Development		**88,153.19**	**241,221.48**	**194,862.53**	**53,712.57**	**(187,508.91)**
Dept 8001 - Financial Dept-Gen						
Operating Expenses						
100.8001.579000.10	Transfer Out Cust Serv Alloc	25,850.16	145,715.95	133,573.00	45,412.00	(100,303.95)
Total Operating Expenses		**25,850.16**	**145,715.95**	**133,573.00**	**45,412.00**	**(100,303.95)**
Financing Uses						
100.8001.611003.00	Transfer Out - Grant Fund	(1,000.00)	-	-	-	-
Total Financing Uses		**(1,000.00)**	**-**	**-**	**-**	**-**
Total 8001 - Financial Dept-Gen		**24,850.16**	**145,715.95**	**133,573.00**	**45,412.00**	**(100,303.95)**
Dept 9000 - Other Financing Uses						
Personnel						
100.9000.512400.00	Retirement	191,646.00	-	-	-	-
100.9000.611000.14	Transfer Out - ARPA Fund	1,000.00	-	-	-	-
100.9000.611000.15	Transfers Out-to URA Fund	-	100,000.00	100,000.00	25,000.00	(75,000.00)
Total Personnel		**192,646.00**	**100,000.00**	**100,000.00**	**25,000.00**	**(75,000.00)**
Total 9000 - Other Financing Uses		**192,646.00**	**100,000.00**	**100,000.00**	**25,000.00**	**(75,000.00)**
Total Appropriations		**18,591,854.43**	**19,285,947.16**	**16,159,305.47**	**19,203,995.31**	**(81,951.85)**
Estimated Revenues - Fund 100		18,069,041.64	19,285,947.16	16,413,246.04	19,203,995.31	(81,951.85)
Appropriations - Fund 100		18,591,854.43	19,285,947.16	16,159,305.47	19,203,995.31	(81,951.85)
Total Fund 100		**(522,812.79)**	**-**	**253,940.57**	**-**	**-**

Enterprise Funds Budget Comparison

Enterprise Funds	FY 24 Budget	FY 25 Budget	FY 26 Budget	FY 27 Budget
Water Fund	8,202,643	8,202,643	4,868,847	6,270,174
Sewer Fund	6,179,938	6,179,938	6,292,625	7,326,305
Gas Fund	5,415,876	5,415,876	6,448,796	7,292,267
SWCD/Landfill Fund	5,144,613	5,144,613	4,874,057	7,385,229
Total Enterprise Funds	**24,943,070**	**24,943,070**	**22,484,325**	**28,273,974**





Water Fund

GL Number	Description	2024-25 Activity	2025-26 Amended Budget	2025-26 Activity Thru 04/30/2026	2026-27 Proposed Budget	Variance 2027 over 2026
Estimated Revenues						
Charges for Services						
505.0000.344210.01	Water Sales - Outside City	1,656,610.57	1,643,000.00	1,271,684.02	1,725,592.00	82,592.00
505.0000.344210.05	Water Sales - Inside City	2,165,144.80	2,196,000.00	1,753,778.45	2,178,912.00	(17,088.00)
505.0000.344211.00	Other Income	3,134.40	10,000.00	9,991.26	4,600.00	(5,400.00)
505.0000.344211.01	Late Penalty Fee	192,229.42	228,000.00	178,961.14	192,000.00	(36,000.00)
505.0000.344211.02	Water Fines	6,419.28	15,000.00	5,751.82	8,200.00	(6,800.00)
505.0000.344211.03	Water Meters - Inside	21,095.00	25,218.00	19,870.00	25,218.00	-
505.0000.344211.05	Water Lab Analysis	7,290.00	6,000.00	6,120.00	6,000.00	-
505.0000.344211.07	Water Meters - Outside	25,950.00	32,000.00	14,250.00	18,000.00	(14,000.00)
Total Charges for Services		**4,077,873.47**	**4,155,218.00**	**3,260,406.69**	**4,158,522.00**	**3,304.00**
Other Income						
505.0000.361000.00	Interest Income	710,567.36	480,000.00	546,854.01	515,000.00	35,000.00
Total Other Income		**710,567.36**	**480,000.00**	**546,854.01**	**515,000.00**	**35,000.00**
Other Financing Sources						
505.0000.389000.00	Other Income	20,794.62	7,675.00	150.00	150.00	(7,525.00)
505.0000.390002.02	Use of Fund Balance Reserves	-	225,954.04	-	1,596,501.51	1,370,547.47
Total Other Financing Sources		**20,794.62**	**233,629.04**	**150.00**	**1,596,651.51**	**1,363,022.47**
Total Estimated Revenues		**4,809,235.45**	**4,868,847.04**	**3,807,410.70**	**6,270,173.51**	**1,401,326.47**

Water Fund

GL Number	Description	2024-25 Activity	2025-26 Amended Budget	2025-26 Activity Thru 04/30/2026	2026-27 Proposed Budget	Variance 2027 over 2026
Appropriations						
Operating Expenses						
505.4410.512400.00	Retirement	(63,933.55)	-	-	-	-
505.4410.521200.01	Legal	74.00	500.00	-	-	(500.00)
505.4410.521200.22	Professional Services	-	1,500.00	-	-	(1,500.00)
505.4410.522202.00	Maint Repair - System	11,956.20	40,000.00	21,680.26	54,793.00	14,793.00
505.4410.523100.00	Auto/Heavy Equipment Ins	10,168.68	11,890.32	9,146.40	12,472.88	582.56
505.4410.523100.01	Liability Insurance	45,189.34	47,918.04	40,076.99	49,644.30	1,726.26
505.4410.523200.00	Telephone	4,471.75	5,000.00	3,607.24	5,824.00	824.00
505.4410.531230.01	Electricity-Bass Plant Well	6,388.06	12,000.00	-	-	(12,000.00)
505.4410.531230.02	Electricity-Industrial Plant Well	19,102.80	16,000.00	15,993.21	18,000.00	2,000.00
505.4410.531230.03	Electricity-Harrison Plant Well	40,378.19	38,383.00	47,756.05	73,824.00	35,441.00
505.4410.531230.04	Electricity-Hurst Plant Well	119,993.52	114,498.00	105,285.16	150,000.00	35,502.00
505.4410.531230.05	Electricity-Northgate Lakes Well	494.40	500.00	371.27	500.00	-
505.4410.531230.06	Electricity-Forrest Lake Well	777.16	775.00	670.74	775.00	-
505.4410.531230.07	Electricity-Jordan Rd Well	1,806.42	1,600.00	1,418.66	1,600.00	-
505.4410.531230.08	Electricity-Roy Tucker Plant Well	68,737.45	72,007.00	68,930.70	75,176.00	3,169.00
505.4410.531230.09	Electricity-Carpenter/Westover Well	53,703.53	51,945.00	52,953.62	87,280.00	35,335.00
505.4410.531230.10	Electricity - County 82 West Well	48,993.28	47,277.00	39,242.84	54,024.00	6,747.00
505.4410.531230.11	Electricity-Hobbs Subdivision	245.41	234.00	199.86	266.00	32.00
505.4410.531700.00	Other	298.31	-	167.06	58.00	58.00
505.4410.551100.00	Indirect Cost Allocation	383,894.00	462,440.00	423,907.00	252,202.00	(210,238.00)
505.4410.551101.02	Customer Svc Allocation Exp	96,964.00	102,190.00	93,674.13	277,535.00	175,345.00
505.4410.574000.00	Bad Debt Expense	14,341.92	-	-	-	-
505.4410.561000.00	Depn/Capital Replmt - Buildings	6,295.06	6,510.00	6,510.00	6,510.00	-
505.4410.561000.01	Depn/Capital Replmt -Equipment	203,769.15	62,580.00	62,580.00	62,580.00	-
505.4410.561000.02	Depn/Capital Replmt - Distribution Syst	675,268.44	656,310.00	656,310.00	656,310.00	-
Total Operating Expenses		**1,749,377.52**	**1,752,057.36**	**1,650,481.19**	**1,839,374.18**	**87,316.82**
Capital Outlay						
505.4410.541400.00-ARPGI	GIS Mapping for ARPA Projects-Match	-	-	-	57,500.00	-
505.4410.541400.00-P0152	Pressure Reducing Valves Project	-	550,000.00	-	-	(550,000.00)
505.4410.541400.25-PWA36	Lead Service Line Inventory	-	250,000.00	94,480.00	-	(250,000.00)
505.4410.541400.25	Water Infrastructure	179,290.00	450,000.00	486,650.03	1,390,000.00	940,000.00
505.4410.541400.25-P0153	HMGP 4400- Harrison Well Generator	-	22,344.00	-	37,344.00	15,000.00
505.4410.541400.25-P2206	Replace Waterlines Ahead of LMIG 2025	-	-	72,219.14	1,218,505.96	1,218,505.96
505.4410.542500.00	C/Outlay - Equipment	7,600.00	315,000.00	132,720.00	135,000.00	(180,000.00)
Total Capital Outlay		**186,890.00**	**1,587,344.00**	**786,069.17**	**2,838,349.96**	**1,193,505.96**
Totals for Dept 4410 - Water-City Only		**1,936,267.52**	**3,339,401.36**	**2,436,550.36**	**4,677,724.14**	**1,280,822.78**

Water Fund

GL Number	Description	2024-25 Activity	2025-26 Amended Budget	2025-26 Activity Thru 04/30/2026	2026-27 Proposed Budget	Variance 2027 over 2026
Dept 4470 - ESG Operations-WTR						
505.4470.522200.00	ESG-Water Base Fee	223,685.16	230,395.65	211,196.04	241,915.44	11,519.79
505.4470.522200.01	ESG-Repair Cap Allocation	223,074.03	211,800.00	194,150.00	211,800.00	-
505.4470.522200.02	ESG-Wtr Chemical Cap Alloc	129,450.51	106,000.00	97,166.63	106,000.00	-
505.4470.522200.03	ESG-Water Coll & Dist	15,185.18	24,200.00	22,183.26	24,200.00	-
505.4470.522200.04	ESG-Water Distrib Base Fee	610,017.37	628,318.03	575,958.13	659,733.93	31,415.90
505.4470.522200.05	ESG-Water Distrib Repair Cap Alloc	193,045.04	205,000.00	187,916.63	205,000.00	-
505.4470.522200.06	Fuel Allocation	11,545.78	18,400.00	16,866.63	18,400.00	-
Totals for Dept 4470 - ESG Operations-WTR		**1,406,003.07**	**1,424,113.68**	**1,305,437.32**	**1,467,049.37**	**42,935.69**
Dept 4902 - Utilities Department						
505.4902.531230.00	Utilities - Electricity	57,909.69	47,932.00	46,729.40	68,000.00	20,068.00
Totals for Dept 4902 - Utilities Department		**57,909.69**	**47,932.00**	**46,729.40**	**68,000.00**	**20,068.00**
Dept 8002 - Financial Dept-WTR						
505.8002.584000.00	Issuance Costs	3,750.00	-	-	-	-
505.8002.611000.00	Transfer Out - Cap Proj Fd Debt Service	54,904.50	57,400.00	57,400.00	57,400.00	-
Total Financing Uses		**58,654.50**	**57,400.00**	**57,400.00**	**57,400.00**	**-**
Total Appropriations		**3,458,834.78**	**4,868,847.04**	**3,846,117.08**	**6,270,173.51**	**1,343,826.47**
Net of Revenues/Appropriations		**1,350,400.67**	**-**	**(38,706.38)**	**-**	

Sewer Fund

GL Number	Description	2024-25 Activity	2025-26 Amended Budget	2025-26 Activity Thru 04/30/2026	2026-27 Proposed Budget	Variance 2027 over 2026
Estimated Revenues						
Charges for Services						
506.0000.344255.00	Sewer Sales - Inside City	4,004,602.89	3,918,000.00	3,005,576.94	3,961,766.00	43,766.00
506.0000.344255.01	Sewer Sales - Outside City	1,455,709.24	1,500,046.00	1,235,403.13	1,475,941.00	(24,105.00)
506.0000.344255.03	Sewer Sales - Septic Disposals	19,820.00	17,000.00	16,620.00	17,000.00	-
506.0000.344256.01	Late Penalty Fee	107,341.55	119,083.00	95,680.73	119,083.00	-
506.0000.344256.03	Sewer Taps Inside	24,500.00	27,052.00	13,740.00	14,000.00	(13,052.00)
506.0000.344256.05	Sewer Lab Analysis	10,213.93	9,162.00	5,236.80	5,200.00	(3,962.00)
506.0000.344256.07	SP Basin - GEFA III	3,100.00	4,650.00	8,350.00	3,100.00	(1,550.00)
506.0000.344256.09	Farm Products	85.00	300.00	18.00	18.00	(282.00)
Charges for Services		**5,625,372.61**	**5,595,293.00**	**4,380,625.60**	**5,596,108.00**	**815.00**
Other Income						
506.0000.361000.00	Interest Income	213,208.16	140,000.00	180,583.09	160,000.00	20,000.00
506.0000.383000.00	GIRMA Reimbursement	-	-	20,993.00	-	-
506.0000.389000.00	Other Income	46,427.47	17,711.00	9,235.00	4,620.00	(13,091.00)
Total Other Income		**259,635.63**	**157,711.00**	**210,811.09**	**164,620.00**	**6,909.00**
Other Financing Sources						
506.0000.390002.02	Use of Fund Balance Reserves	-	539,620.92	-	1,565,576.60	1,025,955.68
506.0000.393800.00	Capital Contributions-Fixed Assets	70,553.00	-	-	-	-
Total Other Financing Sources		**70,553.00**	**539,620.92**	**-**	**1,565,576.60**	**1,025,955.68**
Total Estimated Revenues		**5,955,561.24**	**6,292,624.92**	**4,591,436.69**	**7,326,304.60**	**1,033,679.68**

Sewer Fund

GL Number	Description	2024-25 Activity	2025-26 Amended Budget	2025-26 Activity Thru 04/30/2026	2026-27 Proposed Budget	Variance 2027 over 2026
Appropriations						
Dept 4330 - Sewer						
Operating Expenses						
506.4330.512400.00	Retirement	(56,787.59)	-	-	-	-
506.4330.521200.01	Legal	1,674.45	1,500.00	81.38	500.00	(1,000.00)
506.4330.521200.22	Professional Services	24,243.00	25,000.00	24,243.00	25,000.00	-
506.4330.522200.02	Maint & Repair-Veh/Equip-Parts	-	7,500.00	-	7,500.00	-
506.4330.522210.00	Maint Repair - Farm Site	1,427.22	1,200.00	1,406.95	1,500.00	300.00
506.4330.523100.00	Auto/Heavy Equip Ins	7,892.18	8,647.47	6,651.90	9,071.19	423.72
506.4330.523100.01	Liability Insurance	11,380.96	12,068.16	10,056.80	12,502.97	434.81
506.4330.523200.00	Telephone	1,453.64	1,800.00	1,139.84	1,200.00	(600.00)
506.4330.531230.00	Utilities - Electricity	269,415.87	266,103.00	174,628.51	286,656.00	20,553.00
506.4330.531700.00	Other	227.40	-	-	-	-
506.4330.551100.00	Indirect Cost Allocation	494,149.00	462,440.00	423,907.00	325,530.00	(136,910.00)
506.4330.551101.02	Customer Svc Allocation Exp	124,812.00	109,730.00	100,585.87	131,050.00	21,320.00
506.4330.574000.00	Bad Debt Expense	33,645.21	-	-	-	-
506.4330.611000.01-PFIN5	Transfer Out - Cap Proj Fd	32,214.68	34,500.00	34,500.00	34,500.00	-
506.4330.561000.00	Depn/Capital Replmt-Buildings	210.80	330.00	330.00	330.00	-
506.4330.561000.01	Depn/Capital Replmt -Equipment	217,874.86	4,070.00	4,070.04	4,070.00	-
506.4330.561000.02	Depn/Capital Replmt-Collection Sys	632,841.60	598,910.00	598,910.04	598,910.00	-
Total Operating Expenses		**1,796,675.28**	**1,533,798.63**	**1,380,511.33**	**1,438,320.16**	**(95,478.47)**
Capital Outlay						
506.4330.541400.00	C/O - Infrastructure	17,395.25	1,285,000.00	89,853.81	-	(1,285,000.00)
506.4330.541400.00-P0153	HGMP4400 Generator Project	-	112,203.00	-	187,203.00	75,000.00
506.4330.542200.00-SWR01	C/Outlay - Vehicles	-	230,000.00	-	400,000.00	170,000.00
506.4330.542500.00	C/Outlay-Equipment	-	195,000.00	-	-	(195,000.00)
506.4330.541400.00-P2228	Lift Station Improvements	-	-	-	1,525,000.00	1,525,000.00
506.4330.541400.00-P2229	WWTP Improvements	-	-	-	225,000.00	225,000.00
506.4330.541400.00-P2230	WWTP Permit Compliance Impr	-	-	-	500,000.00	500,000.00
Total Capital Outlay		**17,395.25**	**1,822,203.00**	**89,853.81**	**2,837,203.00**	**1,015,000.00**
Totals for Dept 4330 - Sewer		**1,814,070.53**	**3,356,001.63**	**1,470,365.14**	**4,275,523.16**	**919,521.53**
Dept 4334 - Sewer Lift Stations						
Operating Expenses						
506.4334.522207.00	Electricity - Lift/26th Street	5,253.79	5,300.00	3,196.51	4,900.00	(400.00)
506.4334.522207.01	Electricity - Vo-Tech	798.01	660.00	479.09	657.00	(3.00)
506.4334.522207.02	Electricity - Old Omega Rd	861.79	841.00	655.94	1,051.00	210.00
506.4334.522207.03	Electricity - Washington St	1,329.11	1,050.00	867.41	988.00	(62.00)
506.4334.522207.04	Electricity - Jordan Rd	918.65	800.00	684.87	1,063.00	263.00
506.4334.522207.05	Electricity - Target	1,817.59	15,581.00	1,316.73	1,792.00	(13,789.00)
506.4334.522207.06	Electricity - Wilton	628.78	550.00	459.13	645.00	95.00
506.4334.522207.09	Electricity - South Side	38,561.67	36,792.00	24,743.04	39,679.00	2,887.00
506.4334.522207.12	Electricity - Stokes Qtrs	1,204.51	1,134.00	834.32	1,228.00	94.00
506.4334.522207.13	Electricity - Gum Creek	47,618.81	47,091.00	28,491.76	46,286.00	(805.00)
506.4334.522207.15	Electricity - Agrirama	5,717.65	4,539.00	3,476.82	5,404.00	865.00
506.4334.522207.16	Electricity - Alabama	583.47	600.00	462.74	616.00	16.00
506.4334.522207.17	Electricity - Poplar St	523.47	500.00	383.60	511.00	11.00
506.4334.522207.18	Electricity - Westside Exp	36,010.04	34,200.00	29,221.24	51,024.00	16,824.00
506.4334.522207.22	Electricity - Murray Avenue	765.82	660.00	571.74	777.00	117.00
506.4334.522207.23	Electricity - Union Industrial Blvd	403.11	500.00	280.42	451.00	(49.00)
506.4334.522207.24	Electricity - Casseta Road	623.64	609.00	509.63	801.00	192.00
506.4334.522207.25	Electrical Exp-Highland Ave	41.11	-	-	-	-
Totals for Dept 4334 - Sewer Lift Stations		**143,661.02**	**151,407.00**	**96,634.99**	**157,873.00**	**6,466.00**

Sewer Fund

GL Number	Description	2024-25 Activity	2025-26 Amended Budget	2025-26 Activity Thru 04/30/2026	2026-27 Proposed Budget	Variance 2027 over 2026
Dept 4370 - ESG Operations-SWR						
506.4370.522200.00	ESG-Wastewater Base Fee	1,434,419.16	1,477,451.78	1,354,330.78	1,551,324.36	73,872.58
506.4370.522200.01	ESG-Wastewater Repair Cap Alloc	328,221.97	375,000.00	343,750.00	375,000.00	-
506.4370.522200.02	ESG-Wastewater Chemical Cap Alloc	63,692.31	52,500.00	48,125.00	52,500.00	-
506.4370.522200.03	ESG-Sewer Collection Base Fee	630,710.16	649,631.51	595,495.56	682,113.08	32,481.57
506.4370.522200.04	ESG-Sewer Collec Repair Cap Alloc	160,086.20	170,000.00	155,833.37	170,000.00	-
506.4370.522200.05	Fuel Allocation	15,185.30	24,200.00	22,183.37	24,200.00	-
506.4370.522200.06	ESG Sewer Wastewater Fuel Allocation	11,985.10	19,100.00	17,508.37	19,100.00	-
Totals for Dept 4370 - ESG Operations-SWR		**2,644,300.20**	**2,767,883.29**	**2,537,226.45**	**2,874,237.44**	**106,354.15**
Financing Uses						
506.8002.582300.00	GEFA Loan Interest	18,120.74	17,333.00	14,440.28	18,671.00	1,338.00
Total Financing Uses		**18,120.74**	**17,333.00**	**14,440.28**	**18,671.00**	**1,338.00**
Total Appropriations		**4,620,152.49**	**6,292,624.92**	**4,118,666.86**	**7,326,304.60**	**1,033,679.68**
Net of Revenues/Appropriations		**1,335,408.75**	**-**	**472,769.83**	**-**	

Gas Operating Fund

GL Number	Description	2024-25 Activity	2025-26 Amended Budget	2025-26 Activity Thru 04/30/2026	2026-27 Proposed Budget	Variance 2027 over 2026
Estimated Revenues						
Charges for Services						
515.0000.344410.00	Gas Sales	5,095,524.38	5,067,970.00	4,840,919.79	5,642,420.00	574,450.00
515.0000.344411.01	Late Penalty Fee	38,925.97	42,000.00	35,137.12	30,000.00	(12,000.00)
515.0000.344411.03	Gas Meters	15,970.00	15,000.00	11,400.00	15,000.00	-
Total Charges for Services		**5,150,420.35**	**5,124,970.00**	**4,887,456.91**	**5,687,420.00**	**562,450.00**
Other Revenue						
515.0000.331300.00-P0154	NGDISM Gas Grant Revenue	-	868,826.00	-	868,926.00	100.00
515.0000.361000.00	Interest Income	286,555.59	200,000.00	229,146.60	216,000.00	16,000.00
515.0000.389000.00	Other Income	18,874.25	5,000.00	4,744.68	2,000.00	(3,000.00)
515.0000.389001.00	Refund- MGAG	267,291.00	250,000.00	316,171.00	250,000.00	-
515.0000.390002.02	Use of Fund Balance Reserves	-	-	-	267,921.15	267,921.15
Total Other Revenue		**572,720.84**	**1,323,826.00**	**550,062.28**	**1,604,847.15**	**281,021.15**
Total Estimated Revenues		**5,723,141.19**	**6,448,796.00**	**5,437,519.19**	**7,292,267.15**	**843,471.15**

Gas Operating Fund

GL Number	Description	2024-25 Activity	2025-26 Amended Budget	2025-26 Activity Thru 04/30/2026	2026-27 Proposed Budget	Variance 2027 over 2026
Appropriations						
Dept 4700 - Gas Operating						
Operating Expenses						
515.4700.512400.00	Retirement	(60,610.11)	-	-	-	-
515.4700.521200.01	Legal	129.50	200.00	592.00	592.00	392.00
515.4700.522202.00	Maint Repair - System	200.00	200.00	200.00	200.00	-
515.4700.522206.00	Maint Repair - Building Sorensen	402.00	500.00	160.00	224.00	(276.00)
515.4700.522206.03	Maint Repair - Building - Peak Shaving	180.00	160.00	150.00	210.00	50.00
515.4700.523100.00	Auto/Heavy Equip Ins	3,640.25	4,203.68	3,233.60	4,409.60	205.92
515.4700.523100.01	Liability Insurance	24,547.48	26,029.68	21,691.40	26,967.38	937.70
515.4700.523200.00	Telephone	1,094.89	1,275.00	230.60	600.00	(675.00)
515.4700.523300.01	Marketing Program	1,000.00	1,000.00	1,000.00	-	(1,000.00)
515.4700.523300.02	Incentive Program	430.00	5,000.00	2,145.00	2,920.00	(2,080.00)
515.4700.531100.00	Supplies	-	3,500.00	-	3,500.00	-
515.4700.531220.00	Cost of Gas Sales - Regular	2,696,713.11	2,727,496.00	2,803,062.23	3,616,130.00	888,634.00
515.4700.531230.00	Utilities - Electricity	15,302.32	13,255.00	10,648.89	20,252.00	6,997.00
515.4700.531230.01	Electrical Expense - Sorensen	134.21	500.00	-	-	(500.00)
515.4700.531230.08	Electrical Expense - Peak Shaving	60.01	100.00	-	-	(100.00)
515.4700.531270.00	Fuel	-	500.00	-	-	(500.00)
515.4700.551100.00	Indirect Cost Allocation	462,044.00	462,440.00	423,907.00	337,981.00	(124,459.00)
515.4700.551101.02	Customer Svc Allocation Exp	116,703.00	127,500.00	116,875.00	62,078.00	(65,422.00)
515.4700.561000.00	Depn/Capital Replmt-Buildings	12,305.06	12,300.00	12,300.00	12,300.00	-
515.4700.561000.01	Depn/Capital Replmt -Equipment	30,070.82	38,670.00	38,670.00	38,670.00	-
515.4700.561000.02	Depn/Capital Replmt - Distribution Syst	102,133.06	102,710.00	102,710.04	102,710.00	-
Total Operating Expenses		**3,417,141.76**	**3,527,539.36**	**3,537,575.76**	**4,229,743.98**	**702,204.62**
Capital Outlay						
515.4700.541300.00	C/Outlay - Buildings	-	-	-	350,000.00	350,000.00
515.4700.541400.00	C/O - Infrastructure	-	50,000.00	-	50,000.00	-
515.4700.541400.00-ARPGI	GIS Mapping Project-ARPA Grant	9,029.50	-	19,123.85	-	-
515.4700.541400.00-P0154	NGDISM Grant-Infrastructure	-	868,826.00	-	955,709.00	86,883.00
515.4700.541400.00-PG106	Gas System Improvements	-	350,000.00	28,874.00	350,000.00	-
515.4700.541400.00-PG107	PSC Concerns	659.12	-	678.89	-	-
515.4700.541400.00-PGA03	Meter Replacement Project	15,000.00	-	-	-	-
515.4700.541400.20	Gas Meter Replacement Program	75,999.44	250,000.00	14,000.00	250,000.00	-
515.4700.542200.00-PG110	C/Outlay - Vehicles	-	80,000.00	-	80,000.00	-
515.4700.542500.00	C/Outlay - Equipment	-	-	-	30,000.00	30,000.00
Capital Outlay		**100,688.06**	**1,598,826.00**	**62,676.74**	**2,065,709.00**	**466,883.00**
Totals for Dept 4700 - Gas Operating		**3,517,829.82**	**5,126,365.36**	**3,600,252.50**	**6,295,452.98**	**1,169,087.62**
Dept 4703 - ESG Operations-Gas						
515.4703.522200.00	ESG - Base Fee	509,952.96	525,251.59	481,480.67	551,514.17	26,262.58
515.4703.522200.01	ESG - Repairs Purchase	89,459.95	95,000.00	87,083.37	95,000.00	-
515.4703.522200.03	ESG - Fuel Purchase	49,514.48	14,600.00	13,383.37	14,600.00	-
515.4703.522200.04	ESG - Meter Purchase	20,000.04	20,000.00	18,333.37	20,000.00	-
Totals for Dept 4703 - ESG Operations-Gas		**668,927.43**	**654,851.59**	**600,280.78**	**681,114.17**	**26,262.58**
Financing Uses						
515.8002.611000.00	Transfer Out - Cap Proj Fd Debt Service	14,190.48	15,700.00	15,700.00	15,700.00	-
515.8002.611000.17	Operating Transfer Out - General	-	-	-	300,000.00	300,000.00
515.8002.579000.00	Contingency	-	651,879.05	-	-	(651,879.05)
Total Financing Uses		**14,190.48**	**667,579.05**	**15,700.00**	**315,700.00**	**(351,879.05)**
Total Appropriations		**4,200,947.73**	**6,448,796.00**	**4,216,233.28**	**7,292,267.15**	**843,471.15**
Net of Revenues/Appropriations		**1,522,193.46**	**-**	**1,221,285.91**	**-**	**-**

SWCD Landfill Fund

GL Number	Description	2024-25 Activity	2025-26 Amended Budget	2025-26 Activity Thru 04/30/2026	2026-27 Proposed Budget	Variance 2027 over 2026
Estimated Revenues						
Charges for Services						
544.0000.343900.01	Penalty	(3,535.45)	15,000.00	3,211.46	5,000.00	(10,000.00)
544.0000.344110.02	Garbage Service Fees - City	1,235,405.85	1,157,815.26	998,188.20	1,418,900.00	261,084.74
544.0000.344110.03	Late Penalty Fee	28,211.49	30,000.00	26,800.82	30,000.00	-
544.0000.344150.01	Landfill Fee-Tires	1,114.00	1,000.00	1,895.00	1,000.00	-
544.0000.344150.02	Landfill Fee-Dead Animals	40.00	50.00	-	60.00	10.00
544.0000.344150.03	Landfill Fee-Metal	4,608.52	8,000.00	2,361.16	8,000.00	-
544.0000.344150.04	Inert Landfill Revenue	-	-	9,153.00	-	-
544.0000.344150.05	Gov't/Comm/Private	2,615,432.74	2,624,101.00	2,174,174.20	2,972,269.00	348,168.00
Total Charges for Services		**3,881,277.15**	**3,835,966.26**	**3,215,783.84**	**4,435,229.00**	**599,262.74**
Other Revenues						
544.0000.331111.01	FEMA Grant Reimbursements	96,967.78	-	-	-	-
544.0000.361000.00	Interest Income	564,749.80	300,000.00	555,461.92	300,000.00	-
544.0000.363000.00	Unrealized Gain/Loss FMV Investments	201,655.92	150,000.00	19,782.67	150,000.00	-
544.0000.389000.00	Other Income	(28.40)	-	-	-	-
544.0000.390003.00	Hazardous Waste Trust Fund - Reimb	98,810.00	-	-	-	-
544.0000.390002.02	Use of Fund Balance Reserves	-	508,090.44	-	2,500,000.00	1,991,909.56
544.0000.392100.00	Sale of Cap Assets	-	80,000.00	-	-	(80,000.00)
Total Other Revenues		**962,155.10**	**1,038,090.44**	**575,244.59**	**2,950,000.00**	**1,911,909.56**
Total Estimated Revenues		**4,843,432.25**	**4,874,056.70**	**3,791,028.43**	**7,385,229.00**	**2,511,172.30**

SWCD Landfill Fund

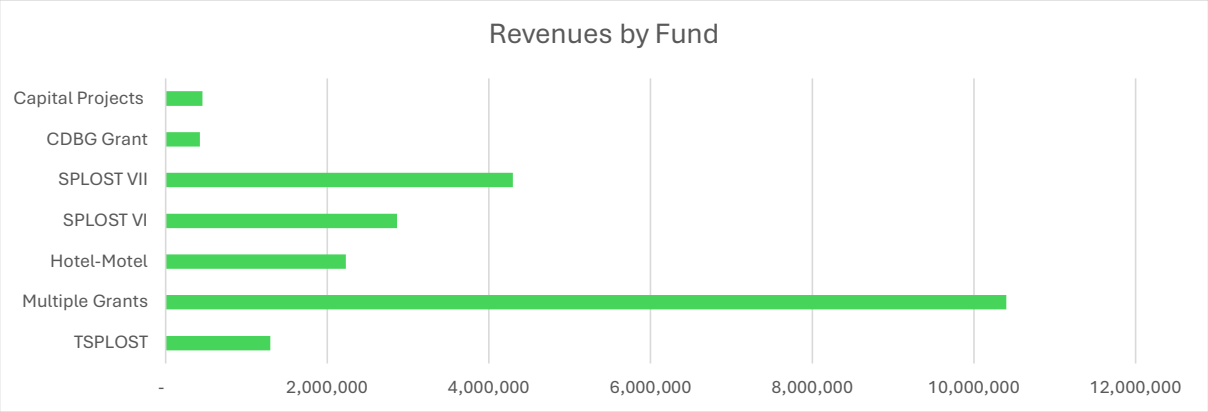
GL Number	Description	2024-25 Activity	2025-26 Amended Budget	2025-26 Activity Thru 04/30/2026	2026-27 Proposed Budget	Variance 2027 over 2026
Dept 4530 - Landfill						
Personnel						
544.4530.511100.00	Salaries	283,670.56	284,800.40	191,985.23	305,583.31	20,782.91
544.4530.511300.00	O/T - Extra Hours	19,227.67	32,000.00	19,027.64	20,000.00	(12,000.00)
544.4530.512100.00	Group Life Insurance	289.15	255.12	231.54	315.72	60.60
544.4530.512100.01	Group Health Insurance	36,418.27	34,138.00	34,632.67	47,635.44	13,497.44
544.4530.512200.00	Payroll Taxes	20,959.41	21,621.07	15,501.17	23,182.51	1,561.44
544.4530.512400.00	Retirement	(79,976.96)	11,019.20	9,249.57	2,453.47	(8,565.73)
544.4530.512700.00	Workers Comp Insurance	9,765.42	6,053.52	5,201.82	7,486.79	1,433.27
544.4530.512900.00	Uniforms	2,933.58	4,200.00	2,247.37	4,200.00	-
Total Personnel		**293,287.10**	**394,087.31**	**278,077.01**	**410,857.24**	**16,769.93**
Operating Expenses						
544.4520.574000.00	Bad Debt Expense	7,179.45	-	-	-	-
544.4530.521200.01	Legal	203.50	1,000.00	370.00	1,000.00	-
544.4530.521200.02	Engineering Fees	135,353.66	180,000.00	119,679.80	180,000.00	-
544.4530.521200.22	Professional Services	39,517.41	32,700.00	49,031.67	30,000.00	(2,700.00)
544.4530.521300.00	Software/Data Maintenance	2,520.00	3,500.00	2,400.00	3,500.00	-
544.4530.521300.05	Water/Methane Testing	45,524.74	70,000.00	20,943.65	50,000.00	(20,000.00)
544.4530.521300.06	Composting	36,191.00	-	-	-	-
544.4530.522110.00	Tire Disposal	2,253.00	4,500.00	2,994.20	4,500.00	-
544.4530.522110.01	Contracted S/W Coll & Disp - Res City	1,082,575.71	1,101,325.00	828,807.50	1,101,325.00	-
544.4530.522110.02	Contracted S/W Coll & Disp - Comm City	102,790.98	105,233.00	78,539.92	105,233.10	0.10
544.4530.522200.02	Maint & Repair-Veh/Equip	215,468.43	301,009.11	118,844.95	200,000.00	(101,009.11)
544.4530.522200.10	R&M-Landfill Infrastructure	-	50,000.00	11,247.93	25,000.00	(25,000.00)
544.4530.522205.00	Oil & Grease	8,931.15	18,000.00	11,125.74	20,000.00	2,000.00
544.4530.522206.01	Maint Repair - Building	2,326.22	5,000.00	1,051.99	5,000.00	-
544.4530.522320.00	Equipment Rental	-	21,000.00	-	21,000.00	-
544.4530.522320.00-GHH24	Equipment Rental-Hurr Helene	8,760.00	-	-	-	-
544.4530.522320.02	Heavy Equipment Leasing	-	-	-	120,750.00	120,750.00
544.4530.523100.00	Auto/Heavy Equip Ins	27,914.54	32,428.19	24,944.78	34,016.95	1,588.76
544.4530.523100.01	Liability Insurance	26,704.42	28,321.32	23,893.28	29,344.33	1,023.01
544.4530.523200.01	Communications/Internet	4,819.42	4,602.00	4,294.06	5,000.00	398.00
544.4530.523500.00	Travel	647.94	1,500.00	-	1,500.00	-
544.4530.523600.00	Dues & Subscriptions	255.00	300.00	355.00	500.00	200.00
544.4530.523700.00	Training	358.00	2,000.00	-	1,000.00	(1,000.00)
544.4530.523850.00	Contract Labor	9,401.50	5,000.00	67,265.29	75,000.00	70,000.00
544.4530.531100.00	Erosion Control Supplies	118,104.53	150,000.00	16,198.79	100,000.00	(50,000.00)
544.4530.531100.01	Supplies	16,978.42	20,000.00	9,427.20	10,000.00	(10,000.00)
544.4530.531220.01	Utilities - Water/Natural Gas	-	300.00	-	300.00	-
544.4530.531230.00	Utilities - Electricity	5,157.75	5,500.00	4,139.36	5,500.00	-
544.4530.531270.00	Fuel	112,556.18	120,000.00	84,575.37	115,000.00	(5,000.00)
544.4530.531600.00	Supplies - Small Equipment	-	5,000.00	-	5,000.00	-
544.4530.551100.00	Indirect Cost Allocation	506,073.00	462,440.00	423,907.00	358,614.00	(103,826.00)
544.4530.551101.02	Customer Svc Allocation Exp	110,791.00	92,690.00	84,965.87	1,249.00	(91,441.00)
544.4530.571003.00	DNR-Solid Waste Disposal Fees	46,139.20	52,000.00	-	52,000.00	-
544.4530.571009.01	Closure/Post Closure Expense	993,927.81	876,804.00	376,185.99	876,804.00	-
544.4530.561000.00	Depn/Capital Replmt - Buildings	1,415.94	1,420.00	1,419.96	1,420.00	-
544.4530.561000.01	Depn/Capital Replmt -Equipment	312,194.64	33,780.00	33,780.00	33,780.00	-
544.4530.561000.04	Depn/Capital Replmt - Subtitle D Pit	313,973.00	78,510.18	361,697.87	359,471.35	280,961.17
544.4530.561000.09	Depn/Capital Vehicles	-	144,548.00	144,549.96	144,548.00	-
544.4530.561000.10	Depn/Capital Site Improvements	30,103.86	14,000.00	14,070.00	14,000.00	-
Total Operating Expenses		**4,332,357.48**	**4,024,410.80**	**2,921,315.98**	**4,091,355.73**	**66,944.93**

SWCD Landfill Fund

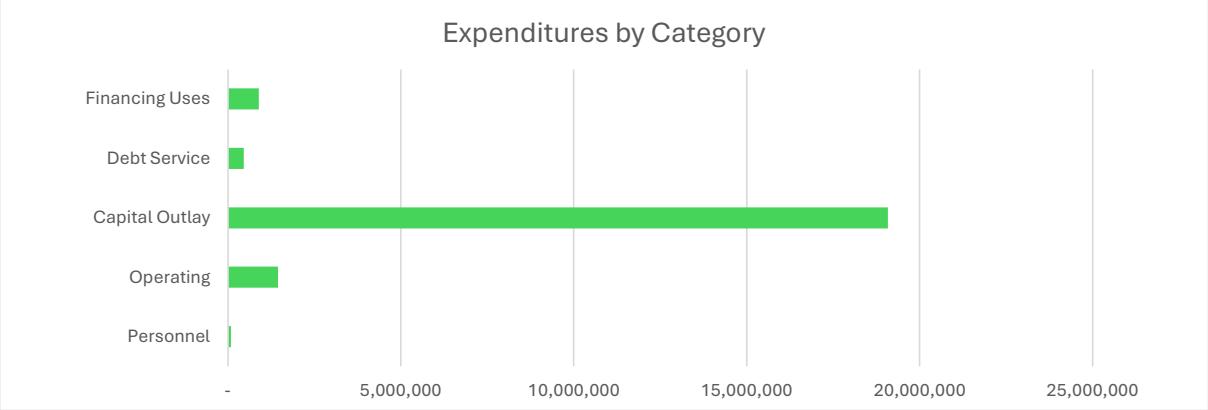
GL Number	Description	2024-25 Activity	2025-26 Amended Budget	2025-26 Activity Thru 04/30/2026	2026-27 Proposed Budget	Variance 2027 over 2026
Capital Outlay						
544.4530.541200.00	C/Outlay - Site Improvement	-	-	-	2,500,000.00	2,500,000.00
544.4530.542100.00-PL101	Machinery-Heavy Equipment	-	50,000.00	50,000.00	-	(50,000.00)
544.4530.542200.00	C/Outlay - Vehicles	2,277.32	-	-	-	-
544.4530.542500.00	C/Outlay - Equipment	1,010.00	320,000.00	415,989.74	-	(320,000.00)
Total Capital Outlay		**3,287.32**	**370,000.00**	**465,989.74**	**2,500,000.00**	**2,130,000.00**
Totals for Dept 4530 - Landfill		**4,628,931.90**	**4,788,498.11**	**3,665,382.73**	**7,002,212.97**	**2,213,714.86**
Financing Uses						
544.8002.611000.17	Operating Xfer Out-General/KTB	2,500.00	2,500.00	-	2,500.00	-
544.8002.512400.00	Retirement	30,789.96	-	-	-	-
544.8002.579000.00	Contingency	-	83,058.59	-	380,516.03	297,457.44
Total Financing Uses		**33,289.96**	**85,558.59**	**-**	**383,016.03**	**297,457.44**
Total Appropriations		**4,662,221.86**	**4,874,056.70**	**3,665,382.73**	**7,385,229.00**	**2,511,172.30**
Net of Revenues/Appropriations		**181,210.39**	**-**	**125,645.70**	**-**	

Capital Projects/Grants Summary

Revenues by Fund & Category	Taxes	Inter governmental	Contributions & Donations	Investment Income	Financing Sources	Total
TSPLOST	388,800			40,000	868,659	1,297,459
Multiple Grants		9,641,304	25,000	-	734,356	10,400,660
Hotel-Motel	2,043,000			105,000	80,160	2,228,160
SPLOST VI	-			200,000	2,661,734	2,861,734
SPLOST VII	3,915,000			80,000	302,001	4,297,001
CDBG Grant		426,040				426,040
Capital Projects				115,000	339,600	454,600
Total	**6,346,800**	**10,067,344**	**25,000**	**540,000**	**4,986,510**	**21,965,654**



Expenditures by Fund & Category	Personnel	Operating	Capital Outlay	Debt Service	Financing Uses	Total
TSPLOST			1,297,459			1,297,459
Multiple Grants	92,447	213,377	10,094,836			10,400,660
Hotel-Motel		1,235,000	100,000		893,160	2,228,160
SPLOST VI			2,861,734		-	2,861,734
SPLOST VII			4,297,001		-	4,297,001
CDBG Grant			426,040			426,040
Capital Projects			-	454,600		454,600
Total	**92,447**	**1,448,377**	**19,077,070**	**454,600**	**893,160**	**21,965,654**



TSPLOST

GL Number	Description	2024-25 Activity	2025-26 Amended Budget	2025-26 Activity Thru 04/30/2026	2026-27 Proposed Budget	Variance 2027 over 2026
Estimated Revenues						
235.0000.313400.00	TSPLOST Revenue	388,460.64	330,300.00	294,867.33	388,800.00	58,500.00
235.0000.361000.00	Interest Income	44,294.63	54,000.00	30,019.79	40,000.00	(14,000.00)
235.0000.390001.00	Fund Balance-Unreserved	-	-	-	868,659.00	868,659.00
Total Estimated Revenues		**432,755.27**	**384,300.00**	**324,887.12**	**1,297,459.00**	**913,159.00**
Appropriations						
Dept 4210 - Streets						
235.4210.541400.00-PLM23	LMIG Paving Projects FY 2023 Funds	713,203.38	-	(194,628.79)	-	-
235.4210.541400.00	C/O - Infrastructure	-	384,300.00	17,390.00	1,063,625.00	679,325.00
235.4210.579003.00	Contingency Reserved	-	-	-	233,834.00	233,834.00
Totals for Dept 4210 - Streets		**713,203.38**	**384,300.00**	**(177,238.79)**	**1,297,459.00**	**913,159.00**
Total Appropriations		**713,203.38**	**384,300.00**	**(177,238.79)**	**1,297,459.00**	**913,159.00**
Net of Revenues/Appropriations		**(280,448.11)**	**-**	**502,125.91**	**-**	**-**

Grants Summary

GL Number	Description	2026-27 Proposed Budget
Community Home Investment Program (CHIP) - 2023		
Revenues		
250.0000.331300.00-G0827	CHIP Grant Revenue	78,028
Total Revenues		**78,028**
Expenses		
250.7310.571000.23-G0827	CHIP 2023-Home Rehab Costs	78,028
Total Expenses		**78,028**

This grant has been awarded. This is a multi year grant.

The purpose of this grant is to provide resources for housing rehabilitation of owner-occupied single family homes.

Community Home Investment Program (CHIP) - 2025		
Revenues		
250.0000.331300.00-G0828	CHIP 2025 Grant Revenue	500,000
250.0000.390002.00-G0828	Use of Fund Balance - CHIP 2025 Mtch	23,500
Total Revenues		**523,500**
Expenses		
250.7310.571000.23-G0828	CHIP 2025 Home Rehab Costs	500,000
250.7310.571000.27-G0828	CHIP 2025 Project Delivery Costs	21,500
250.7310.571000.28-G0828	CHIP 2025 City Matching Expense	2,000
Total Expenses		**523,500**

This grant has been applied for. This is a multi year grant.

The purpose of this grant is to provide resources for housing rehabilitation of owner-occupied single family homes.

Community Development Block Grant - CDBG		
Revenues		
340.0000.331000.00-CDB24	Grant Revenue - CDBG 24	426,040
Total Revenues		**426,040**
Expenses		
340.1500.571000.23-CDB24	CDBG Home Rehab Costs	426,040
Total Expenses		**426,040**

This grant has been awarded. This is a multi year grant.

The purpose of this grant is for housing rehabilitation of owner-occupied single family homes.

Grants Summary

GL Number	Description	2026-27 Proposed Budget
LMIG Grants		
LMIG 2025/LRA25		
Revenues		
250.0000.390002.02-PLM25	Use of Fund Balance LMIG25	274,316
250.0000.390002.02-LRA25	Use of Fund Balance-LRA25	336,540
330.0000.390001.02	Use of Fund Balance	1,698,384
335.0000.390001.02	Use of Fund Balance Reserves	203,559
		2,512,799
Expenses		
250.4100.541400.00-PLM25	LMIG 2025 Proj Expenses	274,316
250.4100.541400.00-LRA25	LRA Paving	336,540
330.4100.541400.00-PLM25	LMIG 25 Paving - Match	1,698,384
335.4100.541400.00-PLM25	LMIG 25 Paving Match (Scruggs)	203,559
		2,512,799
Grant funds have been received.		
Projects: Clay Drive, Clint Circle, Rainwater Road, 12th Street, Belmont Ave, Ferry Lake Drive, College Avenue, Ridge Avenue, Elm Street, Beech Street, 42nd Street		
LRA-Local Road Assistance Grant-FY25		
Revenues		
250.0000.390002.02-LRA25	Use of Fund Balance-LRA25	336,540
		336,540
Expenses		
250.4100.541400.00-LRA25	LRA Paving	336,540
		336,540
This grant has been applied for. Funds were received in June, 2025.		
Funds will be used in conjunction with the FY25 LMIG paving project above.		
LMIG 2026		
Revenues		
250.4100.334310.02-PLM26	LMIG GaDOT Program-2026	310,761
		310,761
Expenses		
250.4100.541400.00-PLM26	LMIG 2026 Proj Expenses	310,761
		310,761
Grant anticipated to be awarded February, 2026. Projects to be determined.		

Grants Summary

GL Number	Description	2026-27 Proposed Budget
TIA Grants		
TIA Grant - McCormick Dr Widening and Realignment		
Revenues		
250.4100.334310.02-TIA01	TIA Grant Reimbursements-TIA01	3,453,100
		3,453,100
Expenses		
250.4100.541400.00-TIA01	Infrastructure-TIA01	3,453,100
		3,453,100
Grant has been awarded.		
TIA Grant - 12th St at Prince Ave Intersection Improvements		
Revenues		
250.4100.334310.02-TIA02	TIA Grant Reimbursements-TIA02	2,285,500
		2,285,500
Expenses		
250.4100.541400.00-TIA02	Infrastructure-TIA02	2,285,500
		2,285,500
Grant has been awarded.		
TIA Grant - 8th Street Improvements		
Revenues		
250.4100.334310.02-TIA04	TIA Grant Reimbursements-TIA04	192,000
		192,000
Expenses		
250.4100.541400.00-TIA04	Infrastructure - TIA04	192,000
		192,000
Grant has been awarded.		

Grants Summary

GL Number	Description	2026-27 Proposed Budget
TIA Grant - Tifton-El Dorado Rd		
Revenues		
250.4100.334310.02-TIA05	TIA Grant Reimbursements-TIA05	427,400
		427,400
Expenses		
250.4100.541400.00-TIA05	Infrastructure - TIA05	427,400
		427,400
Grant has been awarded.		
TIA Grant - Kent Road improvements		
Revenues		
250.4100.334310.02-TIA06	TIA Grant Reimbursements-TIA06	500,000
		500,000
Expenses		
250.4100.541400.00-TIA06	Infrastructure - TIA06	500,000
		500,000
Grant has been awarded.		
TIA Grant - King Road improvements		
Revenues		
250.4100.334310.02-TIA07	TIA Grant Reimbursements-TIA07	828,200
		828,200
Expenses		
250.4100.541400.00-TIA07	Infrastructure - TIA07	828,200
		828,200
Grant has been awarded.		

Grants Summary

GL Number	Description	2026-27 Proposed Budget
LGRMS Wellness Grant		
Revenues		
250.1540.371000.00-GWELL	LGRMS Wellness Grant	10,000
		10,000
Expenses		
250.1540.512900.00-GWELL	LGRMS Wellness Grant	10,000
		10,000
This grant will be applied for during the 2026-2027 fiscal year and will fund initiatives sponsored by the Wellness Committee.		
LGRMS Safety Grants		
Revenues		
250.1540.371000.20-LGRMS	LGRMS Safety Grant Rev	10,000
		10,000
Expenses		
250.1540.531100.00-LGRMS	Supplies-LGRMS Safety Grant	10,000
		10,000
This grant will be applied for during the 2026-2027 fiscal year.		
Patrick Leahy Bulletproof Vest Partnership Grant		
Revenues		
250.3223.334110.00-GBDAR	Body Armor Police	17,000
		17,000
Expenses		
250.3223.531100.17-GBDAR	Body Armor Police	17,000
		17,000
This is a Bulletproof Vest Partnership grant from the Bureau of Justice Assistance for the purpose of funding bulletproof vests for the Tifton Police Department.		
DNR EPD Tire Amnesty Grant		
Revenues		
250.7636.389000.00	DNR EPD Tire Amnesty Grt Revenue	5,000
		5,000
Expenses		
250.7636.522110.00	DNR EPD Tire Amnesty Grant	5,000
		5,000
The purpose of this grant is to hold a city-wide event for citizens to bring in scrap tires to a temporary storage location for proper disposal.		

Grants Summary

GL Number	Description	2026-27 Proposed Budget
GA Forestry Commission - Trees Across Georgia Grant		
Revenues		
250.0000.331100.00-G-TAG	Fed Grant Rev-TAG Grant	268,889
		268,889
Expenses		
250.4100.511100.00-G-TAG	Salaries	74,108
250.4100.512100.00-G-TAG	Group Life Insurance	65
250.4100.512200.00-G-TAG	Payroll Taxes	5,669
250.4100.512400.00-G-TAG	Retirement	1,550
250.4100.512700.00-G-TAG	Workers Comp Insurance	1,119
250.4100.521200.00-G-TAG	Professional Svcs	75,000
250.4100.523400.00-G-TAG	Printing	4,000
250.4100.523500.00-G-TAG	Travel	2,987
250.4100.523700.00-G-TAG	Training	2,500
250.4100.531100.00-G-TAG	Supplies	75,000
250.4100.531700.00-G-TAG	Other	26,890
		268,889
This grant has been awarded. It is a multi year grant.		
GA Forestry Commission - Urban Forestry Grant		
Revenues		
250.0000.331100.00-GUF01	Urban Forestry Grant Revenue	18,000
		18,000
Expenses		
250.4100.531100.00-GUF01	Program Exp-GUF Tree Grant	18,000
		18,000
This grant has been awarded.		

Grants Summary

GL Number	Description	2026-27 Proposed Budget
FEMA - HGMP Generator Grant		
Revenues		
250.0000.331100.00-P0153	HGMP 4400 Generator Grant	762,426
505.0000.390002.02	Use of Fund Balance Reserves	112,344
506.0000.390002.02	Use of Fund Balance Reserves	112,203
		986,973
Expenses		
250.4330.541400.00-P0153	HGMP 4400 Generator Grant-Sewer	635,809
250.4410.541400.00-P0153	HGMP 4400 Generator Grant	126,617
505.4410.541400.25-P0153	HMGP 4400- Harrison Well Generator	37,344
506.4330.541400.00-P0153	HGMP4400 Generator Project	187,203
		986,973

This grant has been awarded. The purpose is to acquire and install generators at the wastewater treatment plant, as well as lift stations and wells.

NGDISM Gas Grant		
Revenues		
515.0000.331300.00-P0154	NGDISM Gas Grant Revenue	868,926
515.0000.390002.02	Use of Fund Balance	86,783
		955,709
Expenses		
515.4700.541400.00-P0154	NGDISM Grant-Infrastructure	955,709
		955,709

This grant has been awarded. The purpose of this grant is to replace 3.67 miles of gas pipeline, 12 flanged valves and 51 associated service lines.

Multiple Grant Fund

GL Number	Description	2024-25 Activity	2025-26 Amended Budget	2025-26 Activity Thru 04/30/2026	2026-27 Proposed Budget	Variance 2027 over 2026
Estimated Revenues						
Dept 0000						
Intergovernmental						
250.0000.331100.00-G-TAG	Fed Grant Rev-TAG Grant	84,136.97	238,354.00	187,316.78	268,889.00	30,535.00
250.0000.331100.00-GUF01	Urban Forestry Grant Revenue	-	-	-	18,000.00	18,000.00
250.0000.331100.00-P0153	HGMP 4400 Generator Grant	-	762,426.00	-	762,426.00	-
250.0000.331100.01-CYB22	Cybersecurity Grant Revenue	53,308.75	42,017.81	17,848.18	-	(42,017.81)
250.0000.331300.00-G0827	CHIP Grant Revenue	248,260.00	194,527.00	12,335.00	78,028.00	(116,499.00)
250.0000.331300.00-G0828	CHIP 2025 Grant Revenue	-	-	-	500,000.00	500,000.00
250.0000.334310.10-RDG22	DCA-Rural Dev Grant 22DG	78,600.00	-	-	-	-
250.1500.334110.11-G0020	Agric - Ctr for Rural Prosp Grant	-	-	100,000.00	-	-
250.3223.334110.00-GBDAR	Body Armor Police	9,942.00	17,000.00	9,697.00	17,000.00	-
250.4100.334310.02-PL24S	LMIG 2024 Supplemental Funding	336,539.55	-	-	-	-
250.4100.334310.02-PLM25	LMIG GDOT Program Rev-2025	274,315.83	-	-	-	-
250.4100.334310.02-PLM26	LMIG GaDOT Program-2026	-	275,000.00	310,760.90	310,760.90	35,760.90
250.4100.334310.02-TIA01	TIA Grant Reimbursements-TIA01	98,000.00	3,453,100.00	197,300.00	3,453,100.00	-
250.4100.334310.02-TIA02	TIA Grant Reimbursements-TIA02	-	2,285,500.00	-	2,285,500.00	-
250.4100.334310.02-TIA03	TIA Grant Reimbursements-TIA03	760,303.47	2,118,381.10	1,484,307.81	-	(2,118,381.10)
250.4100.334310.02-TIA04	TIA Grant Reimbursements-TIA04	-	-	-	192,000.00	192,000.00
250.4100.334310.02-TIA05	TIA Grant Reimbursements-TIA05	-	-	-	427,400.00	427,400.00
250.4100.334310.02-TIA06	TIA Grant Reimbursements-TIA06	-	-	-	500,000.00	500,000.00
250.4100.334310.02-TIA07	TIA Grant Reimbursements-TIA07	-	-	-	828,200.00	828,200.00
Total Intergovernmental		**1,943,406.57**	**9,386,305.91**	**2,319,565.67**	**9,641,303.90**	**254,997.99**
Contributions & Donations						
250.0000.371000.00-ARPFP	Tift Tourism Grant-Parks	-	282,000.00	-	-	(282,000.00)
250.0000.371000.01	Donations - Veterans Park	2,852.75	-	-	-	-
250.0000.371000.19	Donations-Ga Power Grant	30,000.01	-	-	-	-
250.1540.371000.00-GWELL	LGRMS Wellness Grant	9,000.00	10,000.00	9,000.00	10,000.00	-
250.1540.371000.20-LGRMS	LGRMS Safety Grant Rev	-	10,000.00	14,440.50	10,000.00	-
250.7450.371000.00-GKAB6	Grant Rev-Keep America Beautiful	-	-	3,500.00	-	-
250.7450.371000.00-GKG13	Keep GA Beautiful-Litter Law Enf Grant	-	-	1,250.00	-	-
250.7450.371000.00-GKG14	Keep GA Beautiful-Cleanup Grant 2026	-	-	2,000.00	-	-
250.7636.389000.00	DNR EPD Tire Amnesty Grt Revenue	-	5,000.00	-	5,000.00	-
Total Contributions & Donations		**41,852.76**	**307,000.00**	**30,190.50**	**25,000.00**	**(282,000.00)**
Other Financing Sources						
250.0000.390002.00-G0827	Use of Fund Balance-CHIP Match	-	40,000.00	-	-	(40,000.00)
250.0000.390002.00-G0828	Use of Fund Balance - CHIP 2025 Mtch	-	-	-	23,500.00	23,500.00
250.0000.390002.02	Use of Fund Balance Reserves	-	-	-	100,000.00	100,000.00
250.0000.390002.02-LMSAP	Use of Fund Balance-LMSAP	-	6,653.89	-	-	(6,653.89)
250.0000.390002.02-LRA25	Use of Fund Balance-LRA25	-	336,539.55	-	336,540.00	0.45
250.0000.390002.02-PLM25	Use of Fund Balance LMIG25	-	274,315.83	-	274,316.00	0.17
250.0000.391000.01	Transfer In-General Fd	(1,000.00)	-	-	-	-
Total Other Financing Sources		**(1,000.00)**	**657,509.27**	**-**	**734,356.00**	**76,846.73**
Total Estimated Revenues		**1,984,259.33**	**10,350,815.18**	**2,349,756.17**	**10,400,659.90**	**49,844.72**

Multiple Grant Fund

GL Number	Description	2024-25 Activity	2025-26 Amended Budget	2025-26 Activity Thru 04/30/2026	2026-27 Proposed Budget	Variance 2027 over 2026
Appropriations						
Dept 1500 - General Government Admin						
250.0000.611000.13	Transfer Out - CDBG	1,000.00	-	-	-	-
250.1500.523200.03-RDG22	Commerce Way-Streets, Parking	152,150.00	-	-	-	-
250.1500.523200.05-RDG22	Commerce Way- Other	68,140.00	-	-	-	-
250.1500.521200.10-G0020	Prof Svcs - Dev Plan S&P Property	-	-	50,000.00	100,000.00	100,000.00
250.1500.542500.00-ARPFP	Park Equipment-Tourism Grant	-	282,000.00	10,071.20	-	(282,000.00)
250.1500.572000.00	Payments to Other Agencies-Tift Co	-	-	30,000.00	-	-
Totals for Dept 1500 - General Government Admin		**221,290.00**	**282,000.00**	**90,071.20**	**100,000.00**	**(182,000.00)**
Dept 1535 - Information Technology						
250.1535.542500.00-CYB22	C/Outlay - Cybersecurity Grant	23,772.96	42,017.81	56,905.48	-	(42,017.81)
Totals for Dept 1535 - Information Technology		**23,772.96**	**42,017.81**	**56,905.48**	**-**	**(42,017.81)**
Dept 1540 - Human Resources						
250.1540.512900.00-GWELL	LGRMS Wellness Grant	6,522.05	10,000.00	1,730.63	10,000.00	-
250.1540.531100.00-LGRMS	Supplies-LGRMS Safety Grant	-	10,000.00	14,440.50	10,000.00	-
Totals for Dept 1540 - Human Resources		**6,522.05**	**20,000.00**	**16,171.13**	**20,000.00**	**-**
Dept 3223 - Police Dept						
250.3223.531100.17-GBDAR	Body Armor Police	10,570.00	17,000.00	-	17,000.00	-
Totals for Dept 3223 - Police Dept		**10,570.00**	**17,000.00**	**-**	**17,000.00**	**-**
Dept 4100 - Public Works Dept						
250.4100.511100.00-G-TAG	Salaries	8,156.60	146,804.00	60,266.16	74,108.32	(72,695.68)
250.4100.512100.00-G-TAG	Group Life Insurance	-	-	48.33	65.00	65.00
250.4100.512200.00-G-TAG	Payroll Taxes	623.98	-	4,589.03	5,669.29	5,669.29
250.4100.512400.00-G-TAG	Retirement	-	-	2,736.53	1,550.00	1,550.00
250.4100.512700.00-G-TAG	Workers Comp Insurance	-	-	-	1,119.04	1,119.04
250.4100.521200.00-G-TAG	Professional Svcs	7,675.00	52,500.00	55,970.00	75,000.00	22,500.00
250.4100.523400.00-G-TAG	Printing	-	4,250.00	71.98	4,000.00	(250.00)
250.4100.523500.00-G-TAG	Travel	707.54	4,165.00	1,050.00	2,987.35	(1,177.65)
250.4100.523700.00-G-TAG	Training	150.00	2,350.00	5,086.43	2,500.00	150.00
250.4100.531100.00-G-TAG	Supplies	58,279.48	27,285.00	49,385.38	75,000.00	47,715.00
250.4100.531700.00-G-TAG	Other	-	1,000.00	90.00	26,890.00	25,890.00
250.4100.531100.00-GUF01	Program Exp-GUF Tree Grant	-	-	-	18,000.00	18,000.00
250.4100.531600.00-GHH24	Supplies - Small Equipment	8,792.00	-	-	-	-
250.4100.541400.00-LRA25	LRA Paving	-	336,539.55	-	336,540.00	0.45
250.4100.541400.00-PL24S	LMIG 24 Supplemental Funding	325,055.61	-	8,715.39	-	-
250.4100.541400.00-PLM23	LMIG 2023	250,000.00	-	-	-	-
250.4100.541400.00-PLM24	LMIG 24	243,335.29	-	2,563.35	-	-
250.4100.541400.00-PLM25	LMIG 2025 Proj Expenses	-	274,315.83	-	274,316.00	0.17
250.4100.541400.00-PLM26	LMIG 2026 Proj Expenses	-	275,000.00	-	310,760.90	35,760.90
250.4100.541400.00-LMSAP	C/O - 2023 LMIG SAP Grant	241,900.34	6,653.89	1,645.19	-	(6,653.89)
250.4100.541400.00-TIA01	Infrastructure-TIA01	72,100.00	3,453,100.00	197,300.00	3,453,100.00	-
250.4100.541400.00-TIA02	Infrastructure-TIA02	-	2,285,500.00	-	2,285,500.00	-
250.4100.541400.00-TIA03	Infrastructure-TIA03	789,268.42	2,118,381.10	1,418,592.86	-	(2,118,381.10)
250.4100.541400.00-TIA04	Infrastructure - TIA04	-	-	-	192,000.00	192,000.00
250.4100.541400.00-TIA05	Infrastructure - TIA05	-	-	-	427,400.00	427,400.00
250.4100.541400.00-TIA06	Infrastructure - TIA06	-	-	-	500,000.00	500,000.00
250.4100.541400.00-TIA07	Infrastructure - TIA07	-	-	-	828,200.00	828,200.00
Totals for Dept 4100 - Public Works Dept		**2,006,044.26**	**8,987,844.37**	**1,808,110.63**	**8,894,705.90**	**(93,138.47)**

Multiple Grant Fund

GL Number	Description	2024-25 Activity	2025-26 Amended Budget	2025-26 Activity Thru 04/30/2026	2026-27 Proposed Budget	Variance 2027 over 2026
Dept 4330 - Sewer						
250.4330.541400.00-P0153	HGMP 4400 Generator Grant-Sewer	-	635,809.00	-	635,809.00	-
Totals for Dept 4330 - Sewer		**-**	**635,809.00**	**-**	**635,809.00**	**-**
Dept 4410 - Water-City Only						
250.4410.541400.00-P0153	HGMP 4400 Generator Grant	-	126,617.00	-	126,617.00	-
Totals for Dept 4410 - Water-City Only		**-**	**126,617.00**	**-**	**126,617.00**	**-**
Dept 7310 - CHIP Grants						
250.7310.521100.03-G0827	CHIP 2023-Grant Administration	400.00	-	-	-	-
250.7310.571000.23-G0827	CHIP 2023-Home Rehab Costs	233,905.00	234,527.00	26,940.00	78,028.00	(156,499.00)
250.7310.571000.27-G0827	CHIP 2023-Project Delivery Costs	-	-	3,400.00	-	-
250.7310.571000.28-G0827	CHIP 2023 City Matching Expense	12,052.00	-	4,000.00	-	-
250.7310.571000.23-G0828	CHIP 2025 Home Rehab Costs	-	-	-	500,000.00	500,000.00
250.7310.571000.27-G0828	CHIP 2025 Project Delivery Costs	-	-	-	21,500.00	21,500.00
250.7310.571000.28-G0828	CHIP 2025 City Matching Expense	-	-	-	2,000.00	2,000.00
Totals for Dept 7310 - CHIP Grants		**246,357.00**	**234,527.00**	**34,340.00**	**601,528.00**	**367,001.00**
Dept 7450 - Community Development						
250.7450.531100.30-GKAB6	Supplies - 2025 KAB Grant	-	-	2,539.02	-	-
250.7450.531100.30-GKG14	Supplies - 2026 KTB Cleanup Grant	-	-	63.00	-	-
Totals for Dept 7450 - COMMUNITY DEVELOPMENT		**-**	**-**	**2,602.02**	**-**	**-**
Dept 7636 - DNR Tire Recycling Grant						
250.7636.522110.00	DNR EPD Tire Amnesty Grant	-	5,000.00	-	5,000.00	-
Totals for Dept 7636 - DNR Tire Recycling Grant		**-**	**5,000.00**	**-**	**5,000.00**	**-**
Total Appropriations		**2,514,556.27**	**10,350,815.18**	**2,008,200.46**	**10,400,659.90**	**49,844.72**
Net of Revenues/Appropriations - Fund 250		**(530,296.94)**	**-**	**341,555.71**	**-**	**(0.00)**

Hotel-Motel Fund

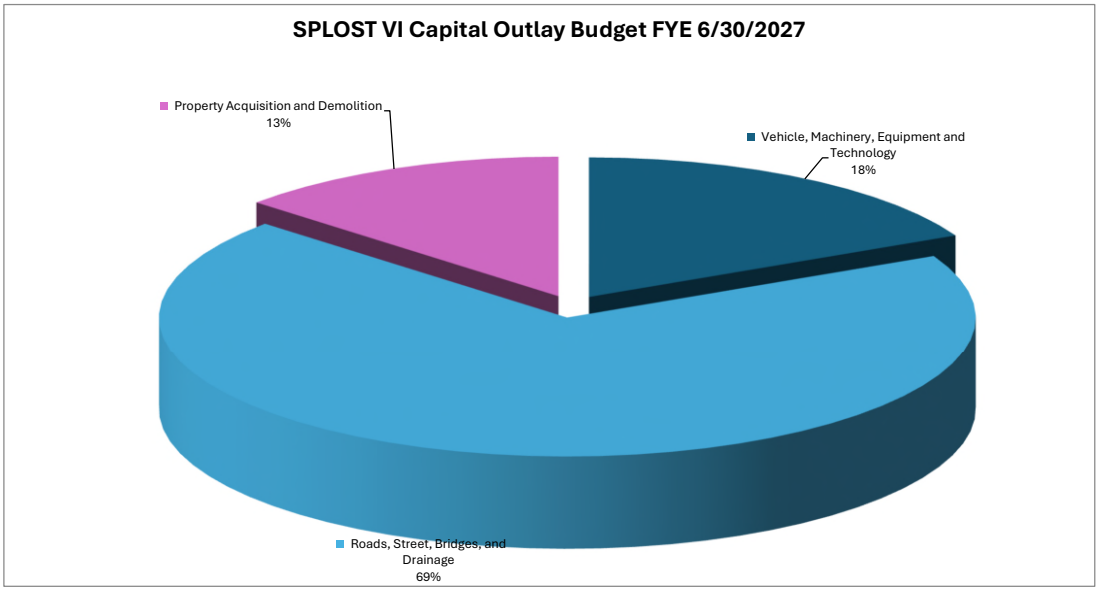
GL Number	Description	2024-25 Activity	2025-26 Amended Budget	2025-26 Activity Thru 04/30/2026	2026-27 Proposed Budget	Variance 2027 over 2026
Estimated Revenues						
275.0000.314100.00	Hotel Motel Tax	2,091,417.48	2,140,000.00	1,563,161.33	2,040,000.00	(100,000.00)
275.0000.319900.00	Interest & Penalties	1,458.36	-	3,510.60	3,000.00	3,000.00
275.0000.361000.00	Interest Income	140,632.51	140,000.00	85,692.21	105,000.00	(35,000.00)
275.0000.389000.03	Tift Co I-75 Maintenance Reimbursements	7,500.00	7,500.00	7,500.00	7,500.00	-
275.0000.390001.00	Fund Balance Unreserved	-	140,975.67	-	72,659.69	(68,315.98)
Total Estimated Revenues		**2,241,008.35**	**2,428,475.67**	**1,659,864.14**	**2,228,159.69**	**(200,315.98)**
Appropriations						
Dept 1500 - General Government Admin						
Capital Outlay						
275.1500.542500.00-ARPFP	Park Upgrades	429,445.78	163,529.00	195,436.34	100,000.00	(63,529.00)
Total Capital Outlay		**429,445.78**	**163,529.00**	**195,436.34**	**100,000.00**	**(63,529.00)**
Totals for Dept 1500 - General Government Admin		**429,445.78**	**163,529.00**	**195,436.34**	**100,000.00**	**(63,529.00)**
Dept 7541 - Tourism & Economic Development						
Operating Expenses						
275.7541.531230.07	Electrical Expense-I75 Lights	64,057.65	65,000.00	49,938.90	67,000.00	2,000.00
275.7541.542500.00	C/Outlay-Equipment	149,317.80	225,000.00	156,121.81	-	(225,000.00)
275.7541.572000.00	Tifton/Tift County Tourism Board	899,708.96	915,000.00	584,564.87	875,000.00	(40,000.00)
275.7541.572005.00	Tourism Product Development	299,763.05	306,500.00	194,764.02	293,000.00	(13,500.00)
Total Operating Expenses		**1,415,600.79**	**1,511,500.00**	**988,408.60**	**1,235,000.00**	**(276,500.00)**
Financing Uses						
275.7541.611000.00	Transfer Out-Tift Theatre Fund	483,472.28	248,937.07	228,192.36	476,235.56	227,298.49
275.7541.611000.10	Transfer Out-G/F Main Street Program	237,544.60	328,776.44	-	333,044.82	4,268.38
275.7541.611000.11	Transfer Out- G/F Tourism & Econ Dev	23,024.32	175,733.16	-	83,879.31	(91,853.85)
Total Financing Uses		**744,041.20**	**753,446.67**	**228,192.36**	**893,159.69**	**139,713.02**
Totals for Dept 7541 - Tourism & Economic Development		**2,159,641.99**	**2,264,946.67**	**1,216,600.96**	**2,128,159.69**	**(136,786.98)**
Total Appropriations		**2,589,087.77**	**2,428,475.67**	**1,412,037.30**	**2,228,159.69**	**(200,315.98)**
Net of Revenues/Appropriations		**(348,079.42)**	**-**	**247,826.84**	**-**	**-**

SPLOST VI (1/1/2019- 12/31/2024)

SPLOST VI Fund Bal. as of 3/31/2026	$ 8,479,316

Project	Referendum	Projected-Amended	Prior Yr. Expendures	Current Yr. Expenditures	Capital Outlay Budget 2027	Total Expenditures	SPLOST VI Remaining
Renovation and improvements to city buildings	$ 1,200,000	$ 1,200,000	$ 743,795	$ 199	$ -	$ 743,994	$ 456,006
Vehicle, machinery, equipment and technology	$ 3,500,000	$ 5,225,815	$ 1,560,333	$ 1,124,542	$ 501,000	$ 3,185,875	$ 2,039,941
Road, street, bridge, drainage and parking	$ 9,000,000	$ 10,606,556	$ 3,295,156	$ 1,374,444	$ 1,948,384	$ 6,617,985	$ 3,988,572
Water and sewer system	$ 5,000,000	$ 6,400,000	$ 1,544,490	$ 1,493,924	$ -	$ 3,038,415	$ 3,361,585
Property acquisition and demolition	$ 1,200,000	$ 1,631,277	$ 581,777	$ -	$ 375,000	$ 956,777	$ 674,500
Totals	$ 19,900,000	$ 25,063,649	$ 7,725,552	$ 3,993,110	$ 2,824,384	$ 14,543,045	**$ 10,520,604**

	SPLOST VI Capital Outlay Budget	%
SPLOST VI Capital Outlay		
Vehicle, Machinery, Equipment and Technology	501,000	18%
Roads, Street, Bridges, and Drainage	1,948,384	69%
Property Acquisition and Demolition	375,000	13%
Total SPLOST VI Capital Outlay Budget	**$ 2,824,384**	**100.0%**



SPLOST VI

GL Number	Description	2024-25 Activity	2025-26 Amended Budget	2025-26 Activity Thru 04/30/2026	2026-27 Proposed Budget	Variance 2027 over 2026
Estimated Revenues						
330.1501.337100.00	SPLOST VI Revenue - City	2,656,998.19	-	-	-	-
330.0000.361000.00	Interest Income	635,711.78	300,000.00	352,011.39	200,000.00	(100,000.00)
330.0000.390001.02	Use of Fund Balance	-	8,432,732.02	-	2,661,734.00	(5,770,998.02)
Total Estimated Revenues		**3,292,709.97**	**8,732,732.02**	**352,011.39**	**2,861,734.00**	**(5,870,998.02)**
Appropriations						
Dept 1500 - General Government Admin						
330.1500.541200.10	Property Acquisition & Dem	-	300,000.00	-	375,000.00	75,000.00
330.1500.541300.00-SP6MY	City Hall/Myon Improvements	27,980.29	-	199.00	-	-
330.1500.541400.00	Infrastructure-Fulwood Pk	-	300,000.00	105,169.46	50,000.00	(250,000.00)
330.1500.541400.00-RDG22	Infrastructure-Commerce Way Proj	91,860.00	-	-	-	-
330.1500.541300.00-P0155	Bdlgs-Ridge Ave Reno	-	151,205.02	-	-	(151,205.02)
330.1500.541500.00	City Bldgs Improvements	650.00	-	-	-	-
Totals for Dept 1500 - General Government Admin		**120,490.29**	**751,205.02**	**105,368.46**	**425,000.00**	**(326,205.02)**
Dept 1535 - Management Information Systems						
330.1535.542500.00-P5454	Server & System Upgrades	88,850.73	60,000.00	15,529.88	60,000.00	-
330.1535.542500.00-P5456	ERP & Software Systems Upgrades	-	85,000.00	88,548.50	90,000.00	5,000.00
330.1535.542500.00-P5457	Networking Hardware	23,037.99	55,000.00	51,053.19	55,000.00	-
330.1535.542500.00-P5458	Computers & Hardware	64,554.83	65,000.00	64,424.78	65,000.00	-
Totals for Dept 1535 - Management Information Systems		**176,443.55**	**265,000.00**	**219,556.35**	**270,000.00**	**5,000.00**
Dept 2650 - Municipal Court						
330.2650.542500.00	C/Outlay - Equipment	-	-	-	37,350.00	37,350.00
Totals for Dept 2650 - Municipal Court		**-**	**-**	**-**	**37,350.00**	**37,350.00**
Dept 3223 - Police						
330.3223.541500.12	C/Outlay - City Bldgs Improvements	24,508.26	-	-	-	-
330.3223.542200.00-P0105	C/Outlay - Vehicles	-	596,000.00	615,431.77	-	(596,000.00)
330.3223.542500.00-P0174	C/Outlay - Equipment	23,168.32	-	-	-	-
330.3223.542500.00-P0175	C/Outlay - Equipment	-	-	-	148,000.00	148,000.00
Totals for Dept 3223 - Police		**47,676.58**	**596,000.00**	**615,431.77**	**148,000.00**	**(448,000.00)**
Dept 3500 - Fire						
330.3500.541300.00	C/Outlay Bldgs-Fire	100,334.41	-	-	-	-
330.3500.542200.00-PF104	C/Outlay - Vehicles	198,427.56	71,000.00	69,761.88	-	(71,000.00)
330.3500.542500.00	C/Outlay - Fire Equipment	232,206.79	154,772.00	204,673.34	35,000.00	(119,772.00)
Totals for Dept 3500 - Fire		**530,968.76**	**225,772.00**	**274,435.22**	**35,000.00**	**(190,772.00)**
Dept 4100 - Public Works						
330.4100.521200.02-SP6AR	Engineering/ Admin ARPA Water	123,914.25	-	20,414.25	-	-
330.4100.541400.00	Street Infrastructure	10,000.00	-	-	75,000.00	75,000.00
330.4100.541400.00-P0129	C/Outlay - School Flashers	-	55,000.00	53,792.00	-	(55,000.00)
330.4100.541400.00-P2227	Complex Upgrades-Paving	-	450,000.00	-	-	(450,000.00)
330.4100.541400.00-P6003	Sidewalk Replacement & Connectivity	-	200,000.00	-	125,000.00	(75,000.00)
330.4100.541400.00-P6006	C/Outlay-Traffic Signals	-	250,000.00	149,023.10	-	(250,000.00)
330.4100.541400.00-PLM23	LMIG 23 Paving Projects Match	-	-	233,225.21	-	-
330.4100.541400.00-PLM24	LMIG 2024	2,951,576.46	-	715,517.54	-	-
330.4100.541400.00-PLM25	LMIG 25 Paving - Match	-	1,698,384.00	27,960.00	1,698,384.00	-
330.4100.542500.00-P6002	C/Outlay - Equipment	607,494.64	146,000.00	15,118.46	48,000.00	(98,000.00)
Totals for Dept 4100 - Public Works		**3,692,985.35**	**2,799,384.00**	**1,215,050.56**	**1,946,384.00**	**(853,000.00)**

SPLOST VI

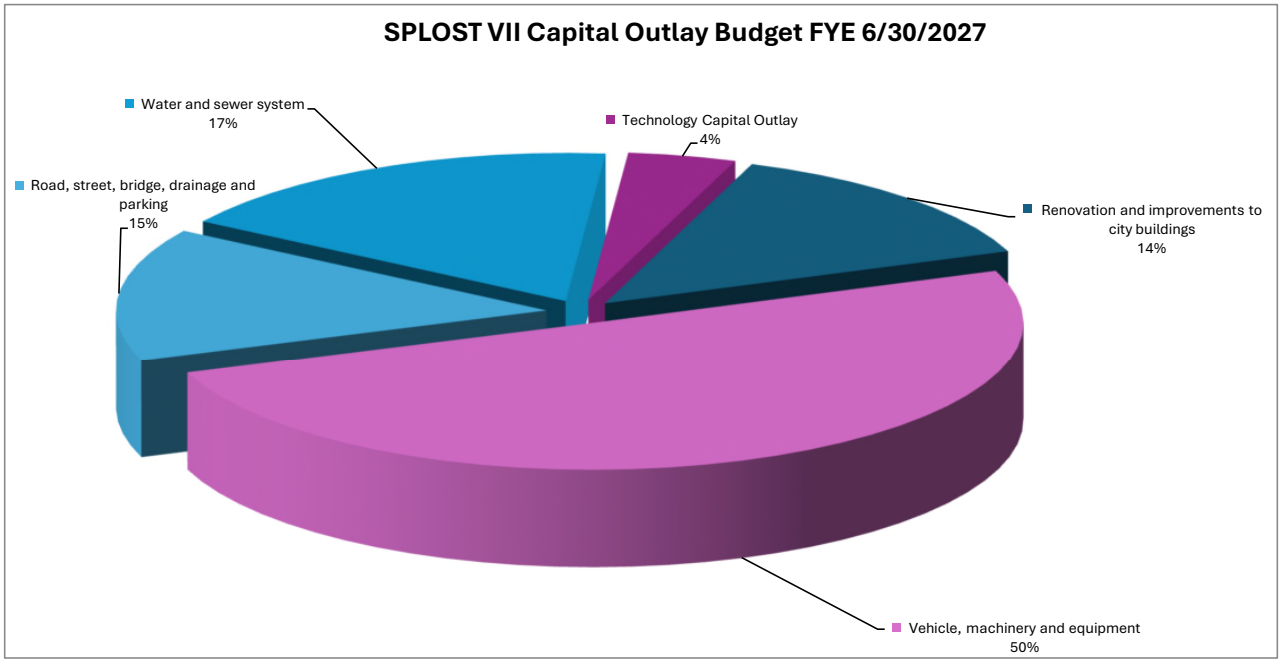
GL Number	Description	2024-25 Activity	2025-26 Amended Budget	2025-26 Activity Thru 04/30/2026	2026-27 Proposed Budget	Variance 2027 over 2026
Dept 4250 - Stormwater						
330.4250.541400.00-P6004	Stormwater Maintenance & Rehab	9,321.25	1,166,265.00	69,342.88	-	(1,166,265.00)
Totals for Dept 4250 - Stormwater		**9,321.25**	**1,166,265.00**	**69,342.88**	**-**	**(1,166,265.00)**
Dept 4330 - Sewer						
330.4330.541400.00-P5047	WWTP Upgrades	-	200,000.00	-	-	(200,000.00)
330.4330.542500.22-SP6AG	Agrirama Lift Station	-	988,173.00	298,663.70	-	(988,173.00)
330.4330.542500.22-SP6LI	Lift Station Improvements	32,769.00	150,000.00	63,817.50	-	(150,000.00)
330.4330.542500.22-SP6WW	WWTF Rehabilitation	-	1,590,933.00	839,055.92	-	(1,590,933.00)
Totals for Dept 4330 - Sewer		**32,769.00**	**2,929,106.00**	**1,201,537.12**	**-**	**(2,929,106.00)**
Dept 4410 - Water-City Only						
330.4410.541400.00	Water Infrastructure	-	-	292,387.15	-	-
330.4410.541400.00-PWA21	Meter Replacement Projects	1,925.00	-	-	-	-
Totals for Dept 4410 - Water-City Only		**1,925.00**	**-**	**292,387.15**	**-**	**-**
Dept 7520 - URA						
330.7520.541200.10	Prop Acquisition & Demo-URA	1,313.50	-	-	-	-
Totals for Dept 7520 - URA		**1,313.50**	**-**	**-**	**-**	**-**
Dept 8000 - Other Financing Uses						
330.0000.611000.15	Transfers Out-to URA Fund	500,000.00	-	-	-	-
Totals for Dept 8000 - Other Financing Uses		**500,000.00**	**-**	**-**	**-**	**-**
Total Appropriations		**5,113,893.28**	**8,732,732.02**	**3,993,109.51**	**2,861,734.00**	**(5,870,998.02)**
Net of Revenues/Appropriations		**(1,821,183.31)**	**-**	**(3,641,098.12)**	**-**	

SPLOST VII (1/1/2025- 12/31/2030)

SPLOST VII Fund Bal. as of 3/31/2026	$ 4,665,148

Project	Referendum	Projected-Amended	Prior Yr. Expendures	Current Yr. Expenditures	Capital Outlay Budget 2027	Total Expenditures	SPLOST VII Remaining
Renovation and improvements to city buildings	$ 1,200,000	$ 1,200,000	$ -	$ 92,396	$ 590,000	$ 682,396	$ 517,604
Vehicle, machinery and equipment	$ 3,500,000	$ 3,500,000	$ -	$ 44,989	$ 2,157,157	$ 2,202,146	$ 1,297,854
Road, street, bridge, drainage and parking	$ 9,050,000	$ 9,050,000	$ -	$ -	$ 624,844	$ 624,844	$ 8,425,156
Water and sewer system	$ 5,000,000	$ 5,000,000	$ -	$ -	$ 750,000	$ 750,000	$ 4,250,000
Property acquisition and demolition	$ 750,000	$ 750,000	$ -	$ -	$ -	$ -	$ 750,000
Technology Capital Outlay	$ 500,000	$ 500,000	$ -	$ -	$ 175,000	$ 175,000	$ 325,000
Economic development & Property Acquisition - URA	$ 1,000,000	$ 1,000,000	$ 500,000	$ -		$ 500,000	$ 500,000
Totals	$ 21,000,000	$ 21,000,000	$ 500,000	$ 137,385	$ 4,297,001	$ 4,934,385	$ 16,065,615

	SPLOST VII Capital Outlay Budget	%
SPLOST VII Capital Outlay		
Renovation and improvements to city buildings	590,000	14%
Vehicle, machinery and equipment	2,157,157	50%
Road, street, bridge, drainage and parking	624,844	15%
Water and sewer system	750,000	17%
Technology Capital Outlay	175,000	4%
Total SPLOST VII Capital Outlay Budget	**$ 4,297,001**	**100.0%**



SPLOST VII

GL Number	Description	2024-25 Activity	2025-26 Amended Budget	2025-26 Activity Thru 04/30/2026	2026-27 Proposed Budget	Variance 2027 over 2026
Estimated Revenues						
335.0000.337100.00	SPLOST VII Revenue	1,844,619.84	5,000,000.00	2,907,976.97	3,915,000.00	(1,085,000.00)
335.0000.361000.00	Interest Income	3,031.65	200,000.00	55,328.77	80,000.00	(120,000.00)
335.0000.390001.02	Use of Fund Balance Reserves	-	-	-	302,001.00	302,001.00
Total Estimated Revenues		**1,847,651.49**	**5,200,000.00**	**2,963,305.74**	**4,297,001.00**	**(902,999.00)**
Appropriations						
Dept 1500 - General Government						
335.1500.541300.00	C/Outlay - Bldgs-General	-	69,500.00	-	125,000.00	55,500.00
Totals for Dept 1500 - General Government		**-**	**69,500.00**	**-**	**125,000.00**	**55,500.00**
Dept 1535 - Information Technology						
335.1535.542500.00-P5456	C/Outlay - ERP Upgrades	-	-	-	175,000.00	175,000.00
Totals for Dept 1535 - Information Technology		**-**	**-**	**-**	**175,000.00**	**175,000.00**
Dept 3223 - Police Department						
335.3223.541300.00	C/Outlay - Bldgs	-	-	-	160,000.00	160,000.00
335.3223.542200.00	C/Outlay - Vehicles & Equipment	-	-	-	639,000.00	639,000.00
335.3223.542500.00	C/Outlay - Equipment	-	-	-	338,000.00	338,000.00
Totals for Dept 3223 - Police Department		**-**	**-**	**-**	**1,137,000.00**	**1,137,000.00**
Dept 3500 - Fire Department						
335.3500.541300.00	C/Outlay - Buildings	-	-	-	142,000.00	142,000.00
335.3500.542200.00	C/Outlay - Vehicles	-	-	-	142,000.00	142,000.00
335.3500.542500.00	C/Outlay -Fire Equipment	-	-	-	198,657.00	198,657.00
Totals for Dept 3500 - Fire Department		**-**	**-**	**-**	**482,657.00**	**482,657.00**
Dept 4100 - Public Works						
335.4100.541300.00	C/Outlay - Bldgs	-	-	-	80,000.00	80,000.00
335.4100.541400.00-P6004	Infrastructure - Stormwater	-	-	-	421,285.00	421,285.00
335.4100.541400.00-PLM25	LMIG 25 Paving Match (Scruggs)	-	-	-	203,559.00	203,559.00
335.4100.542500.00	C/Outlay - Equipment	-	-	-	715,000.00	715,000.00
Totals for Dept 4100 - Public Works		**-**	**-**	**-**	**1,419,844.00**	**1,419,844.00**
Dept 4330 - Sewer						
335.4330.541400.00	C/Outlay - Infrastructure	-	625,000.00	-	-	(625,000.00)
335.4330.541400.00-P2228	Lift Station Improvements	-	-	-	750,000.00	750,000.00
335.4330.542200.00	C/Outlay - Vehicles-Sewer	-	370,000.00	-	-	(370,000.00)
Totals for Dept 4330 - Sewer		**-**	**995,000.00**	**-**	**750,000.00**	**(245,000.00)**
Dept 5520 - Senior Center						
335.5520.541300.00	C/Outlay - Bldgs-Sr Ctr	-	35,000.00	-	83,000.00	48,000.00
335.5520.542500.00	C/Outlay - Equipment	-	-	-	55,000.00	55,000.00
Totals for Dept 5520 - Senior Center		**-**	**35,000.00**	**-**	**138,000.00**	**103,000.00**
Dept 7520 - Youth Center						
335.7520.542200.00	C/Outlay - Vehicles-Youth Ctr	-	-	-	16,000.00	16,000.00
335.7520.542500.00	C/Outlay - Equipment	-	-	-	3,500.00	3,500.00
Totals for Dept 7520 - Youth Center		**-**	**-**	**-**	**19,500.00**	**19,500.00**

SPLOST VII

GL Number	Description	2024-25 Activity	2025-26 Amended Budget	2025-26 Activity Thru 04/30/2026	2026-27 Proposed Budget	Variance 2027 over 2026
Dept 7450 - Community Development						
335.7450.541300.00	C/Outlay - Bldgs - Comm Dev	-	95,500.00	92,395.53	-	(95,500.00)
335.7450.542200.00	C/Outlay - Vehicles-Comm Dev	-	51,500.00	44,989.00	50,000.00	(1,500.00)
Totals for Dept 7450 - Community Development		**-**	**147,000.00**	**137,384.53**	**50,000.00**	**(97,000.00)**
Dept 9000 - Other Financing Uses						
335.9000.579000.00	Contingency	-	3,953,500.00	-	-	(3,953,500.00)
Totals for Dept 9000 - Other Financing Uses		**-**	**3,953,500.00**	**-**	**-**	**(3,953,500.00)**
Total Appropriations		**-**	**5,200,000.00**	**137,384.53**	**4,297,001.00**	**(902,999.00)**
Net of Revenues/Appropriations		**1,847,651.49**	**-**	**2,825,921.21**	**-**	**-**

CDBG Fund

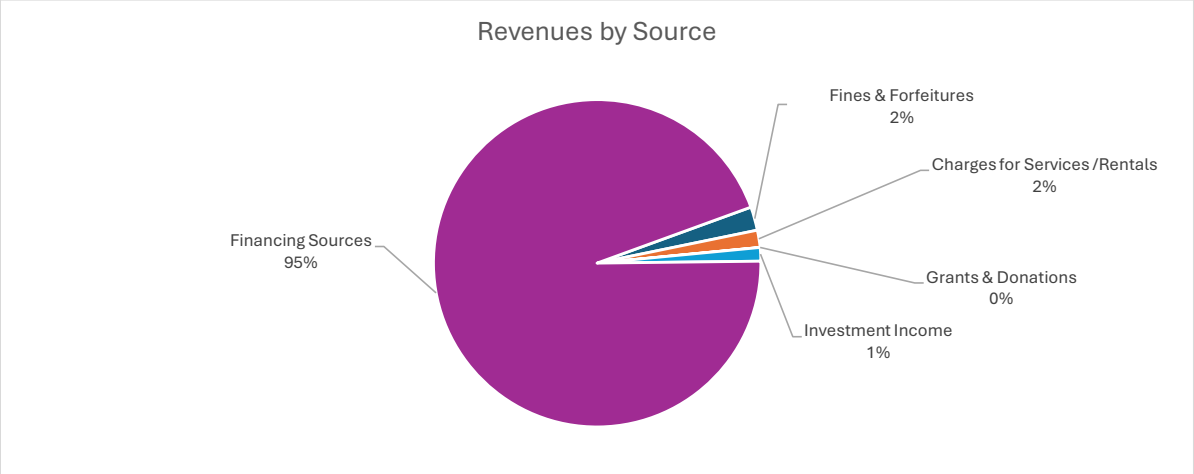
GL Number	Description	2024-25 Activity	2025-26 Amended Budget	2025-26 Activity Thru 04/30/2026	2026-27 Proposed Budget	Variance 2027 over 2026
Estimated Revenues						
340.0000.331000.00-CDB24	Grant Revenue - CDBG 24	87,026.00	790,945.00	344,579.00	426,040.00	-
340.0000.391000.11	Transfer In - Multiple Grant	1,000.00	-	-	-	-
Total Estimated Revenues		**88,026.00**	**790,945.00**	**344,579.00**	**426,040.00**	**-**
Appropriations						
CDBG 2024 - Housing						
340.1500.521100.03-CDB24	CDBG Grant Administration	8,200.00	55,366.00	-	-	-
340.1500.541100.00-CDB24	CDBG Property Acquisition	-	1,500.00	-	-	-
340.1500.571000.23-CDB24	CDBG Home Rehab Costs	78,826.00	734,079.00	327,879.00	426,040.00	-
Totals Other Projects		**87,026.00**	**790,945.00**	**327,879.00**	**426,040.00**	**-**
Total Appropriations		**87,026.00**	**790,945.00**	**327,879.00**	**426,040.00**	**-**
Net of Revenues/Appropriations		**1,000.00**	**-**	**16,700.00**	**-**	**-**

Capital Projects Fund

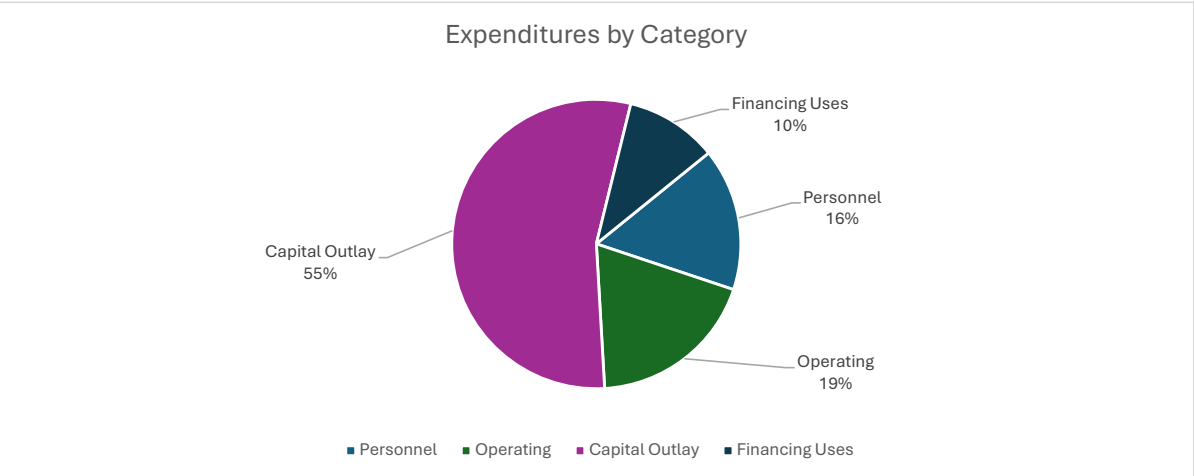
GL Number	Description	2024-25 Activity	2025-26 Amended Budget	2025-26 Activity Thru 04/30/2026	2026-27 Proposed Budget	Variance 2027 over 2026
Estimated Revenues						
351.0000.361000.00	Interest Income	135,355.21	145,500.00	110,909.34	115,000.00	(30,500.00)
Total Investment and Miscellaneous Income		**135,355.21**	**145,500.00**	**110,909.34**	**115,000.00**	**(30,500.00)**
Other Financing Sources						
351.0000.391000.01-PFIN5	Transfer In - General Fin Sys	379,850.00	329,700.00	329,700.00	232,000.00	(97,700.00)
351.0000.391000.02-PFIN5	Transfer in - Water Fin Sys	54,904.50	57,400.00	57,400.00	57,400.00	-
351.0000.391000.03-PFIN5	Transfer in - Sewer Fin Sys	32,214.68	34,500.00	34,500.00	34,500.00	-
351.0000.391000.04-PFIN5	Transfer in - Gas Fin Sys	14,190.48	15,700.00	15,700.00	15,700.00	-
Total Other Financing Sources		**481,159.66**	**437,300.00**	**437,300.00**	**339,600.00**	**(97,700.00)**
Total Estimated Revenues		**616,514.87**	**582,800.00**	**548,209.34**	**454,600.00**	**(128,200.00)**
Appropriations						
Dept 9000 - Other Financing Uses						
351.9000.581200.03	GMA Principal-Public Works	-	101,200.00	-	47,000.00	(54,200.00)
351.9000.581200.07	GMA Principal-Community Development	-	12,600.00	-	-	(12,600.00)
351.9000.581200.11	GMA Prin Payment - Fire Dept	-	215,900.00	-	185,000.00	(30,900.00)
351.9000.581200.13	GMA Prin Payment - Water Fund	-	55,000.00	-	55,000.00	-
351.9000.581200.14	GMA Prin Payment - Sewer Fund	-	33,000.00	-	23,100.00	(9,900.00)
351.9000.581200.15	GMA Prin Payment - Gas Fund	-	15,000.00	-	-	(15,000.00)
351.9000.581201.00	GMA Swap Payment Expense	125,445.03	132,100.00	92,774.89	126,500.00	(5,600.00)
351.9000.581202.00	GMA Regions Admin. Fee Expense	17,775.96	18,000.00	14,813.30	18,000.00	-
Totals for Dept 9000 - Other Financing Uses		**143,220.99**	**582,800.00**	**107,588.19**	**454,600.00**	**(128,200.00)**
Total Appropriations		**143,220.99**	**582,800.00**	**107,588.19**	**454,600.00**	**(128,200.00)**
Net of Revenues/Appropriations		**473,293.88**	**-**	**440,621.15**	**-**	**-**

Other Funds Summary

Revenues by Fund & Category	Fines & Forfeitures	Charges for Services /Rentals	Grants & Donations	Investment Income	Financing Sources	Total
URA Fund				-	249,000	249,000
Confiscated Assets	50,000					50,000
Opioid Settlements	-				40,000	40,000
Tift Theatre		28,300		25,000	1,488,236	1,541,536
Service Fund		8,500		3,750	517,333	529,583
Totals	**50,000**	**36,800**	**-**	**28,750**	**2,045,569**	**2,410,119**



Expenditures by Fund & Category	Personnel	Operating	Capital Outlay	Financing Uses	Total
URA Fund	-		-	249,000	249,000
Confiscated Assets		50,000			50,000
Opioid Settlements		40,000			40,000
Tift Theatre	44,332	177,204	1,320,000	-	1,541,536
Service Fund	339,761	189,822			529,583
Totals	**384,093**	**457,026**	**1,320,000**	**249,000**	**2,410,119**



Urban Redevelopment Agency Fund

GL Number	Description	2024-25 Activity	2025-26 Amended Budget	2025-26 Activity Thru 04/30/2026	2026-27 Proposed Budget	Variance 2027 over 2026
Estimated Revenues						
203.0000.361000.00	Interest Income	7,946.79	5,000.00	17,999.82	-	(5,000.00)
203.0000.381000.00	Rent Income	-	-	10,018.00	-	-
203.0000.381000.01	Billboard Lease	-	-	1,834.28	-	-
203.0000.391000.01	Transfer In - General Fund	-	100,000.00	100,000.00	25,000.00	(75,000.00)
203.0000.390002.02	Use of Fund Balance Reserves	-	149,668.76	-	224,000.00	74,331.24
203.0000.391000.12	Transfer in - SPLOST VII	92,231.00	-	-	-	-
203.0000.391200.07	Operating Transfer In - SPLOST VI	500,000.00	-	-	-	-
203.0000.393600.00	Proceeds from Notes Payable	2,300,000.00	-	-	-	-
Total Estimated Revenues		**2,900,177.79**	**254,668.76**	**129,852.10**	**249,000.00**	**(5,668.76)**
Appropriations						
Dept 7320 - Urban Redevelopment Agency						
Personnel						
203.7320.511100.00	Salaries	-	66,000.06	-	-	(66,000.06)
203.7320.512100.00	Group Life Insurance	-	77.28	-	-	(77.28)
203.7320.512100.01	Group Health Insurance	-	17,538.00	-	-	(17,538.00)
203.7320.512200.00	Payroll Taxes	-	4,733.21	-	-	(4,733.21)
203.7320.512400.00	Retirement	-	2,553.61	2,143.48	-	(2,553.61)
203.7320.512700.00	Workers Comp Insurance	-	666.60	-	-	(666.60)
Personnel		**-**	**91,568.76**	**2,143.48**	**-**	**(91,568.76)**
Expenses						
203.7320.521200.01	Legal	8,715.38	-	-	20,000.00	20,000.00
203.7320.521200.10	Professional Services-Consulting	-	-	8,404.31	75,000.00	75,000.00
203.7320.523906.02	Bank Loan Processing Fee	9,375.00	-	-	-	-
203.7320.523906.03	Settlement Charges	8,425.50	-	-	-	-
203.7320.531100.00	Supplies	127.92	-	117.35	5,000.00	5,000.00
203.7320.531220.01	Utilities - Water/Natural Gas	-	-	577.96	25,000.00	25,000.00
203.7320.541100.00	C/Outlay-Land & Easements	3,000,000.00	-	-	-	-
203.7320.582304.00	Interest on Bank Loan	78,610.16	163,100.00	91,568.76	124,000.00	(39,100.00)
Total Expenses		**3,105,253.96**	**163,100.00**	**100,668.38**	**249,000.00**	**85,900.00**
Totals for Dept 7320 - Urban Redevelopment Agency		**3,105,253.96**	**254,668.76**	**102,811.86**	**249,000.00**	**(5,668.76)**
Net of Revenues/Appropriations		**(205,076.17)**	**-**	**27,040.24**	**-**	**-**

Confiscated Assets

GL Number	Description	2024-25 Activity	2025-26 Amended Budget	2025-26 Activity Thru 04/30/2026	2026-27 Proposed Budget	Variance 2027 over 2026
Estimated Revenues						
210.0000.351300.00	Confiscated Monies	68,305.60	50,000.00	21,903.01	50,000.00	-
Total Estimated Revenues		**68,305.60**	**50,000.00**	**21,903.01**	**50,000.00**	**-**
Appropriations						
Dept 3223 - Police						
Expenses						
210.3223.531100.07	Supplies - Firing Range	1,006.54	7,000.00	-	7,000.00	-
210.3223.531100.28	Supplies-Confiscated Monies	38,671.58	36,200.00	27,404.01	36,200.00	-
210.3223.542200.00	C/Outlay - Vehicles	-	-	8,900.66	-	-
210.3223.531100.29	District Attorney Fees 10%	-	6,800.00	3,751.05	6,800.00	-
Total Expenses		**39,678.12**	**50,000.00**	**40,055.72**	**50,000.00**	**-**
Totals for Dept 3223 - Police		**39,678.12**	**50,000.00**	**40,055.72**	**50,000.00**	**-**
Net of Revenues/Appropriations		**28,627.48**	**-**	**(18,152.71)**	**-**	**-**

Local Governments' Share of Opioid Settlements

GL Number	Description	2024-25 Activity	2025-26 Amended Budget	2025-26 Activity Thru 04/30/2026	2026-27 Proposed Budget	Variance 2027 over 2026
Estimated Revenues						
213.0000.351920.01	National Distributor Settlement	9,081.72	8,500.00	9,081.72	-	(8,500.00)
213.0000.351920.02	Janssen/J&J Settlement Revenue	-	1,000.00	744.52	-	(1,000.00)
213.0000.351920.03	Walmart Settlement	-	1,000.00	1,780.58	-	(1,000.00)
213.0000.351920.04	Walgreens Settlement	3,223.76	1,000.00	1,387.66	-	(1,000.00)
213.0000.351920.05	Teva Settlement	2,089.28	1,000.00	1,925.00	-	(1,000.00)
213.0000.351920.06	CVS Settlement	1,698.02	1,000.00	4,129.35	-	(1,000.00)
213.0000.351920.07	Allergan Settlement	839.71	1,000.00	2,334.86	-	(1,000.00)
213.0000.351920.08	Cencora/Cardinal Health Settlement	-	1,000.00	-	-	(1,000.00)
213.0000.351920.09	Kroger Settlement	2,597.98	1,000.00	1,341.65	-	(1,000.00)
213.0000.351920.10	McKinsey Subdivisions Settlement	7,219.41	1,000.00	-	-	(1,000.00)
213.0000.390001.04	Use of Fund Bal-Dist Settlement	-	7,500.00	-	10,000.00	2,500.00
213.0000.390001.05	Use of Fund Bal-Janssen Setlmt	-	12,500.00	-	30,000.00	17,500.00
Total Estimated Revenues		**26,749.88**	**37,500.00**	**22,725.34**	**40,000.00**	**2,500.00**
Appropriations						
Dept 3500 - Fire						
Operating Expenses						
213.3500.531100.48	Supplies-Dist Opioid Settlmt	2,629.50	-	-	-	-
213.3500.531101.01	Supplies-Dist Opioid Settlement	4,742.57	7,500.00	12,772.25	10,000.00	2,500.00
213.3500.531101.02	Supplies-Janssen Settlement	(1,330.83)	30,000.00	7,500.00	30,000.00	-
213.3500.531101.03	Supplies-Walmart Settlement	4,600.66	-	12,043.37	-	-
213.3500.531101.07	Supplies-Allergan Settlement	757.25	-	-	-	-
213.3500.531101.08	Supplies-Cencora/Cardinal Health	3,611.10	-	-	-	-
213.3500.531101.09	Supplies-Kroger Settlement	2,597.98	-	-	-	-
213.3500.531101.10	Supplies-McKinsey Subdivisions Settlemen	7,219.41	-	-	-	-
Operating Expenses		**24,827.64**	**37,500.00**	**32,315.62**	**40,000.00**	**2,500.00**
Totals for Dept 3500 - Fire		**24,827.64**	**37,500.00**	**32,315.62**	**40,000.00**	**2,500.00**
Total Appropriations		**24,827.64**	**37,500.00**	**32,315.62**	**40,000.00**	**2,500.00**
Net of Revenues/Appropriations		**1,922.24**	**-**	**(9,590.28)**	**-**	**-**

Theatre Fund

GL Number	Description	2024-25 Activity	2025-26 Amended Budget	2025-26 Activity Thru 04/30/2026	2026-27 Proposed Budget	Variance 2027 over 2026
Estimated Revenues						
Charges for Services						
555.0000.347300.00	Admission Fees	28,178.31	15,000.00	15,276.33	15,000.00	-
555.0000.347700.00	Summer Camp Fees	300.00	-	3,300.00	3,300.00	3,300.00
555.0000.347900.00	Concession Fees	8,909.87	3,000.00	10,310.70	10,000.00	7,000.00
Total Charges for Services		**37,388.18**	**18,000.00**	**28,887.03**	**28,300.00**	**10,300.00**
Other Revenue						
555.0000.361000.00	Interest Income	29,444.08	30,000.00	23,493.22	25,000.00	(5,000.00)
555.0000.381000.01	Rental Fees	12,045.20	6,600.00	15,575.85	12,000.00	5,400.00
555.0000.383000.00	GIRMA Theatre Reimbursement	154,889.00	-	-	-	-
555.0000.389000.00	Other Income	366.58	-	-	-	-
Total Other Revenue		**196,744.86**	**36,600.00**	**39,069.07**	**37,000.00**	**400.00**
Other Financing Sources						
555.0000.390002.03	Use of Fund Balance-Theatre Fund	-	240,226.14	-	1,000,000.00	759,773.86
555.0000.391200.01	Oper T/R In-Hotel/Motel Fd	483,472.28	248,937.07	228,192.36	476,235.56	227,298.49
555.0000.392100.00	Sale of Capital Assets	(0.01)	-	-	-	-
Total Other Financing Sources		**483,472.27**	**489,163.21**	**228,192.36**	**1,476,235.56**	**987,072.35**
Total Estimated Revenues		**717,605.31**	**543,763.21**	**296,148.46**	**1,541,535.56**	**997,772.35**

Theatre Fund

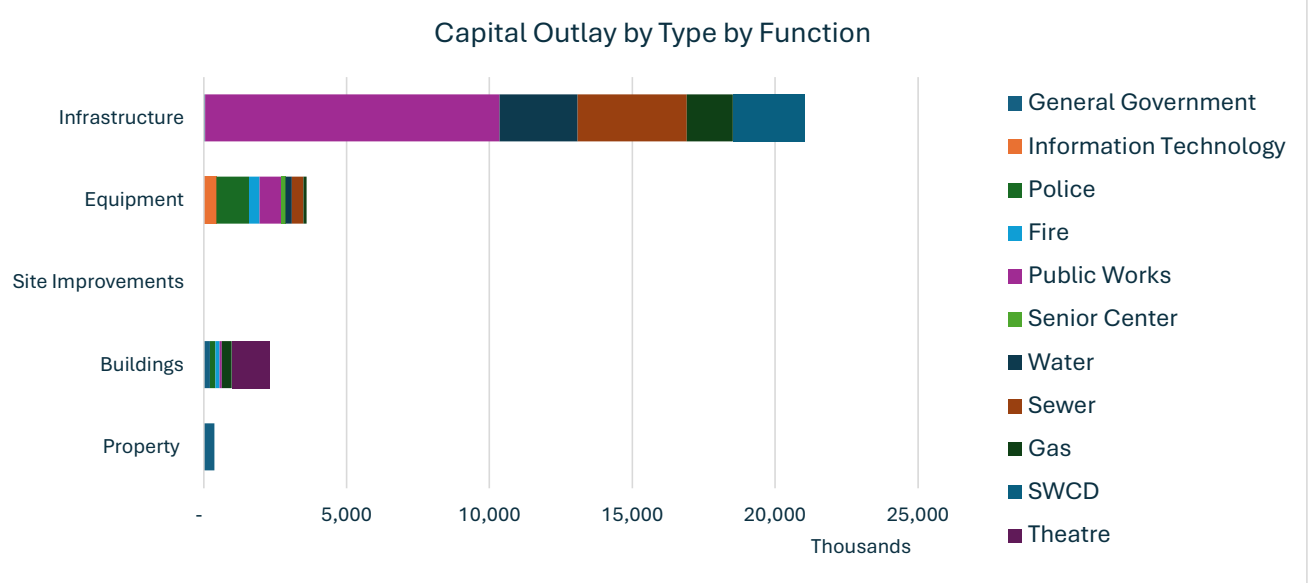
GL Number	Description	2024-25 Activity	2025-26 Amended Budget	2025-26 Activity Thru 04/30/2026	2026-27 Proposed Budget	Variance 2027 over 2026
Appropriations						
Dept 6001 - Theatre						
Personnel						
555.6001.511100.00	Salaries	28,861.15	32,136.00	27,175.94	37,440.00	5,304.00
555.6001.511300.00	O/T - Extra Hours	4,708.23	3,500.00	3,366.17	3,500.00	-
555.6001.512100.00	Group Life Insurance	18.72	-	31.20	77.28	77.28
555.6001.512100.01	Group Health Insurance	13.57	-	-	-	-
555.6001.512200.00	Payroll Taxes	2,550.92	2,458.40	2,336.46	2,864.16	405.76
555.6001.512400.00	Retirement	(2,838.96)	1,243.37	1,043.66	300.60	(942.77)
555.6001.512700.00	Workers Comp Insurance	156.16	168.96	145.20	149.76	(19.20)
Total Personnel		**33,469.79**	**39,506.73**	**34,098.63**	**44,331.80**	**4,825.07**
Operating Expenses						
555.6001.521001.00	Temp Service	2,894.00	-	-	-	-
555.6001.521200.00	Professional Services	19,199.89	-	1,631.00	5,000.00	5,000.00
555.6001.521200.01	Legal	18.50	-	-	-	-
555.6001.521200.35	Prof Svcs-Theatre Bookings	12,538.18	20,000.00	15,535.00	25,000.00	5,000.00
555.6001.521300.12	Purchased Services Technical	10,203.24	10,000.00	5,250.00	10,000.00	-
555.6001.522130.00	Contracted Professional Services	12,659.44	21,000.00	12,298.09	20,000.00	(1,000.00)
555.6001.522204.00	Maint & Repair - Equipment	187.50	5,000.00	-	5,000.00	-
555.6001.522206.01	Maint & Repair - Bldg	31,088.00	10,000.00	3,186.00	10,000.00	-
555.6001.523100.01	Liability Insurance	3,542.58	3,756.48	3,130.40	3,891.82	135.34
555.6001.523200.00	Telephone	145.36	200.00	92.66	200.00	-
555.6001.523200.01	Communications/Internet	641.56	600.00	420.87	600.00	-
555.6001.523300.00	Advertising	15,247.87	12,000.00	5,337.17	12,000.00	-
555.6001.523500.00	Travel	936.60	1,000.00	-	1,000.00	-
555.6001.523600.00	Dues & Subscriptions	302.89	1,000.00	475.00	1,000.00	-
555.6001.523700.00	Training	-	1,000.00	-	1,000.00	-
555.6001.523900.03	Other Purch Svc-Playwrights & Royalties	11,772.50	15,000.00	9,553.91	15,000.00	-
555.6001.531100.00	Supplies - Office & General	6,318.14	6,000.00	822.97	6,000.00	-
555.6001.531100.45	Supplies-Sets & Props	14,482.44	28,000.00	8,309.92	28,000.00	-
555.6001.531220.01	Utilities - Water/Natural Gas	1,469.62	2,700.00	1,137.19	2,000.00	(700.00)
555.6001.531230.00	Utilities - Electricity	23,092.38	17,000.00	14,924.29	20,000.00	3,000.00
555.6001.531300.00	Supplies-Concession	5,661.42	6,000.00	4,683.05	6,000.00	-
555.6001.531300.01	Food-Productions & Kid's Camp	1,010.58	2,000.00	1,382.67	3,000.00	1,000.00
555.6001.531600.00	Supplies - Small Equipment	1,397.00	2,000.00	604.24	2,511.94	511.94
555.6001.561000.00	Depn/Capital Replmt-Buildings	18,411.46	-	-	-	-
555.6001.561000.01	Depn/Capital Replmt -Equipment	28,465.82	-	-	-	-
Total Operating Expenses		**223,249.44**	**164,256.48**	**88,774.43**	**177,203.76**	**12,947.28**
Capital Outlay						
555.6001.541300.00-PTTH5	Neon Light Replacements	-	140,000.00	-	140,000.00	-
555.6001.541300.00-PTTH2	C/Outlay-Bldgs	-	20,000.00	-	1,000,000.00	980,000.00
555.6001.541300.00-PTTH6	Theatre Front Paint & Repairs (Ceramics)	-	100,000.00	-	100,000.00	-
555.6001.541300.00-PTTH8	Basement repairs and Remodel	-	80,000.00	-	80,000.00	-
555.6001.541300.00	C/Outlay - Buildings	92,224.12	-	-	-	-
555.6001.542500.01-PTTH1	C/Outlay-Theatre Sound System	23,998.54	-	-	-	-
Total Capital Outlay		**116,222.66**	**340,000.00**	**-**	**1,320,000.00**	**980,000.00**
Totals for Dept 6001 - Theatre		**372,941.89**	**543,763.21**	**122,873.06**	**1,541,535.56**	**997,772.35**
Total Appropriations		**372,941.89**	**543,763.21**	**122,873.06**	**1,541,535.56**	**997,772.35**
Net of Revenues/Appropriations		**344,663.42**	**-**	**173,275.40**	**-**	**-**

Customer Service Fund

GL Number	Description	2024-25 Activity	2025-26 Amended Budget	2025-26 Activity Thru 04/30/2026	2026-27 Proposed Budget	Variance 2027 over 2026
Estimated Revenues						
Charges for Services						
600.0000.343900.01	Penalty	445.20	500.00	434.68	500.00	-
600.0000.349300.00	Bad Check Fees	6,525.00	8,000.00	5,685.00	8,000.00	-
600.1590.341750.00	General Fd-Customer Svc	25,850.16	143,608.07	133,573.00	45,412.00	(98,196.07)
600.1590.341750.01	Water Fund Customer Svc	96,964.00	102,190.00	93,674.13	277,535.00	175,345.00
600.1590.341750.02	Gas Fund Customer Svc	116,703.00	127,500.00	116,875.00	62,078.00	(65,422.00)
600.1590.341750.03	Sewer Fd Customer Svc	124,812.00	109,730.00	100,585.87	131,059.00	21,329.00
600.1590.341750.04	SWCD Entr Fund-Customer Svc	110,791.00	92,690.00	84,965.87	1,249.00	(91,441.00)
Total Charges for Services		**482,090.36**	**584,218.07**	**535,793.55**	**525,833.00**	**(58,385.07)**
Other Revenues						
600.0000.361000.00	Interest Income	3,535.10	3,000.00	4,468.45	3,750.00	750.00
600.0000.390002.03	Use of Fund Balance	-	-	-	-	-
600.0000.389000.00	Other Income	-	500.00	-	-	(500.00)
Total Other Revenues		**3,535.10**	**3,500.00**	**4,468.45**	**3,750.00**	**250.00**
Total Estimated Revenues		**485,625.46**	**587,718.07**	**540,262.00**	**529,583.00**	**(58,135.07)**
Appropriations						
Dept 1590 - Customer Service Center						
Personnel						
600.1590.511100.00	Salaries	277,978.16	311,616.78	200,370.40	272,624.13	(38,992.65)
600.1590.511300.00	O/T - Extra Hours	2,604.83	6,000.00	1,132.95	6,000.00	-
600.1590.512100.00	Group Life Insurance	257.52	255.24	229.00	283.44	28.20
600.1590.512100.01	Group Health Insurance	59,469.62	72,355.00	46,182.00	38,785.68	(33,569.32)
600.1590.512200.00	Payroll Taxes	20,109.53	17,642.18	14,548.74	18,298.00	655.82
600.1590.512400.00	Retirement	(25,222.03)	9,154.93	7,684.72	1,951.05	(7,203.88)
600.1590.512700.00	Workers Comp Insurance	1,374.88	1,487.76	1,278.44	1,318.44	(169.32)
600.1590.512900.00	Uniforms	489.34	500.00	-	500.00	-
Total Personnel		**337,061.85**	**419,011.89**	**271,426.25**	**339,760.74**	**(79,251.15)**
Operating Expenses						
600.1590.521300.00	Software/Data Maintenance	-	4,500.00	-	4,500.00	-
600.1590.522203.00	Maint & Repair-Office Equipment	5,809.93	7,100.00	5,328.27	7,100.00	-
600.1590.522204.00	Maint & Repair-Equipment	345.18	4,000.00	605.72	4,000.00	-
600.1590.523100.01	Liability Insurance	11,157.96	11,831.76	9,859.80	12,257.95	426.19
600.1590.523200.00	Telephone	1,087.13	1,200.00	692.86	1,200.00	-
600.1590.523200.01	Communications/Internet	510.30	500.00	375.44	600.00	100.00
600.1590.523200.02	Postage	3,050.00	5,000.00	3,179.43	5,000.00	-
600.1590.523400.00	Printing & Binding	83,654.39	81,000.00	66,575.92	85,000.00	4,000.00
600.1590.523500.00	Travel	-	1,000.00	-	1,000.00	-
600.1590.523700.00	Training	1,100.00	1,500.00	-	1,500.00	-
600.1590.523906.00	Bank Charges	46,066.28	46,282.74	33,924.88	46,500.00	217.26
600.1590.531100.00	Supplies	2,166.41	4,000.00	1,620.80	4,000.00	-
600.1590.531700.00	Other	60.00	541.68	602.72	16,664.31	16,122.63
600.1590.531700.03	Over/Short	89.85	250.00	(85.00)	500.00	250.00
Total Operating Expenses		**155,097.43**	**168,706.18**	**122,680.84**	**189,822.26**	**21,116.08**
Totals for Dept 1590 - Customer Service Center		**492,159.28**	**587,718.07**	**394,107.09**	**529,583.00**	**(58,135.07)**
Total Appropriations		**492,159.28**	**587,718.07**	**394,107.09**	**529,583.00**	**(58,135.07)**
Net of Revenues/Appropriations		**(6,533.82)**	**-**	**146,154.91**	**-**	**-**

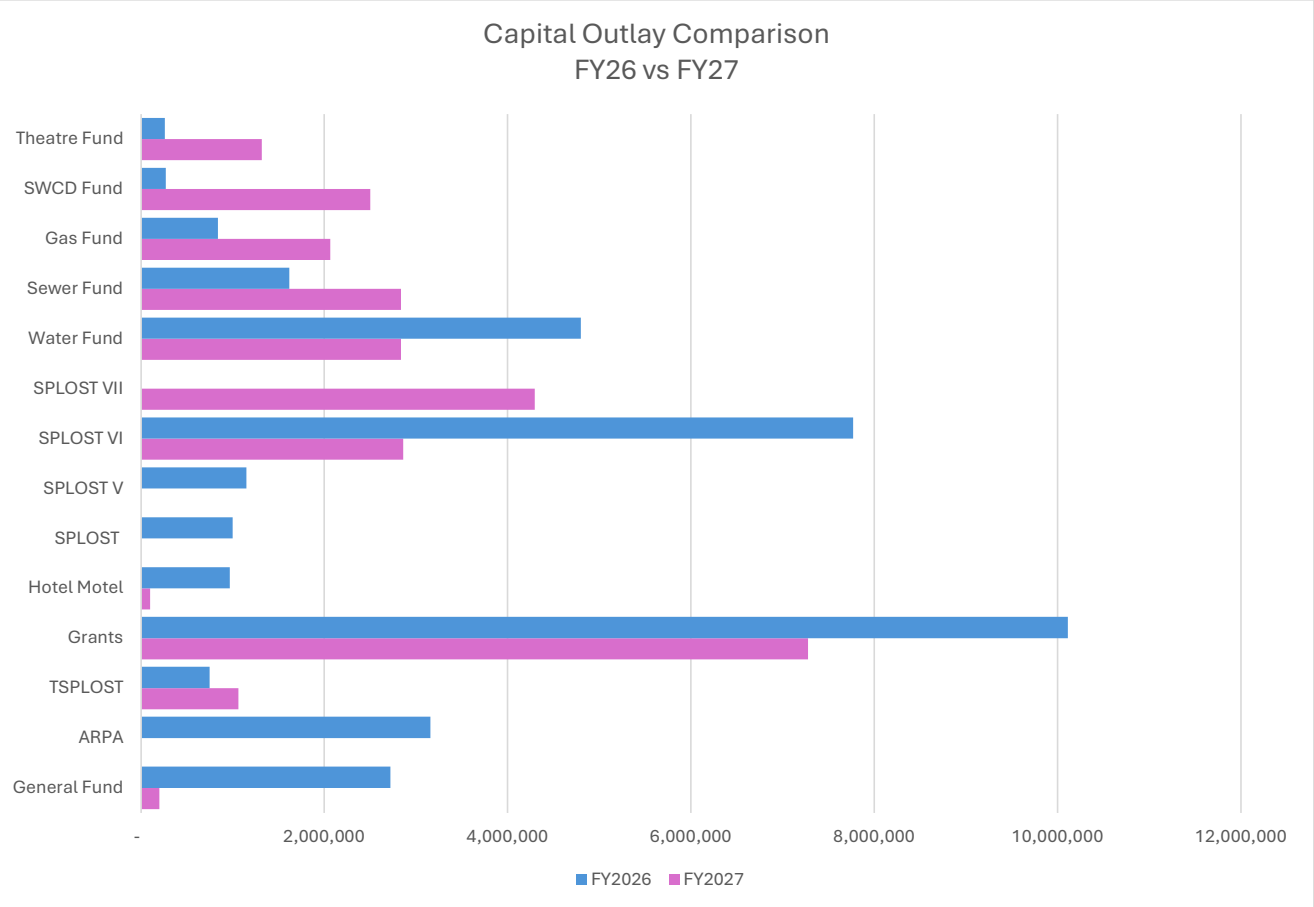
City of Tifton
All Funds
Capital Outlay Expenditures

	Property	Buildings	Site Improvements	Equipment	Infrastructure	Total
General Government	375,000	225,000			50,000	650,000
Information Technology				445,000		445,000
Human Resources						-
Municipal Court						-
Police		185,000		1,137,350		1,322,350
Fire		142,000		375,657		517,657
Public Works		80,000		763,000	10,301,958	11,144,958
Senior Center				138,000		138,000
Youth Center				19,500		19,500
Community Development				50,000		50,000
Water				230,000	2,734,967	2,964,967
Sewer				400,000	3,823,012	4,223,012
Gas		350,000		110,000	1,605,709	2,065,709
SWCD					2,500,000	2,500,000
Theatre		1,320,000				1,320,000
Totals	**375,000**	**2,302,000**	**-**	**3,668,507**	**21,015,646**	**27,361,153**



City of Tifton
All Funds
Capital Outlay Fund Sources

Fund Source	Property Acquisition	Buildings	Equipment	Infrastructure	FY2027 Totals	FY2026 Totals
General Fund				200,000	200,000	2,721,850
ARPA						3,157,466
TSPLOST				1,063,625	1,063,625	750,000
Grants				7,277,532	7,277,532	10,111,097
Hotel Motel			100,000		100,000	970,000
SPLOST						1,000,000
SPLOST V						1,152,500
SPLOST VI	375,000	25,000	513,350	1,948,384	2,861,734	7,769,763
SPLOST VII		590,000	2,332,157	1,374,844	4,297,001	-
Water Fund			230,000	2,608,350	2,838,350	4,796,705
Sewer Fund			400,000	2,437,203	2,837,203	1,617,203
Gas Fund		350,000	110,000	1,605,709	2,065,709	840,000
SWCD Fund				2,500,000	2,500,000	270,000
Theatre Fund		1,320,000			1,320,000	260,000
Totals	**375,000**	**2,285,000**	**3,685,507**	**21,015,646**	**27,361,153**	**35,416,584**



Capital Outlay Proposed for FYE 2027

Departments	Cost	Type	GL Account
General Gov't			
Buildings-City Hall	125,000	Buildings	335.1500.541300.00
Fulwood Park Stage	100,000	Buildings	275.1500.541400.00-ARPFP
Park Improvements	50,000	Infrastructure	330.1500.541400.00
Property Acquisition/Demolition	375,000	Property Acquisition	330.1500.541200.10
General Government Requested Total	**650,000**		
Finance			
BS&A upgrade to Cloud	175,000	Technology	335.1535.542500.00-P5456
Finance Requested Total	**175,000**		
Information Technology			
Laserfiche Upgrade	45,000	Technology	330.1535.542500.00-P5456
Security Upgrade/Storage	45,000	Technology	330.1535.542500.00-P5456
Desktop Laptop refresh	65,000	Technology	330.1535.542500.00-P5458
Network Refresh	55,000	Technology	330.1535.542500.00-P5457
Server software	60,000	Technology	330.1535.542500.00-P5454
Information Technology Requested Total	**270,000**		
Community Development			
Replace 2017 Ford Fusion	50,000	Equipment	335.7450.542200.00
Community Development Requested Total	**50,000**		
Youth Center			
Van	16,000	Equipment	335.7520.542200.00
Computers	3,500	Equipment	335.7520.542500.00
Youth Center Requested Total	**19,500**		
Police Department			
Building Repairs	100,000	Buildings	335.3223.541300.00
Buildings-PD/Court	60,000	Buildings	335.3223.541300.00
Firing Range Update (Rifle Range)	25,000	Buildings	330.3223.542500.00-P0175
2026 Police SUV ($55,000x9)	495,000	Equipment	335.3223.542200.00
Equipment (Lights, Siren, Cameras, ect.) ($16,000x9	144,000	Equipment	335.3223.542200.00
Tactical SWAT Ballistic Shield ($7000)	49,000	Equipment	335.3223.542500.00
Building Furniture	68,000	Equipment	335.3223.542500.00
Motorola Mobile Radios ($4,625x9)	45,000	Equipment	330.3223.542500.00-P0175
20 - Patrol Ballistic Vests ($2000.00)	43,000	Equipment	330.3223.542500.00-P0175
CIRT equipment	35,000	Equipment	330.3223.542500.00-P0175
Axon Unit Cameras	221,000	Equipment	335.3223.542500.00
Municipal Court Video/Sound	37,350	Equipment	330.2650.542500.00
Police Department Requested Total	**1,322,350**		
Fire Department			
Station 1 RENOVATIONS	84,000	Buildings	335.3500.541300.00
Station 2 RENOVATIONS paint	6,000	Buildings	335.3500.541300.00
Station 3 RENOVATIONS paint	5,000	Buildings	335.3500.541300.00
Training Center RENOVATIONS paint	10,000	Buildings	335.3500.541300.00
Training Doors	12,000	Buildings	335.3500.541300.00
Buildings - Fire	25,000	Buildings	335.3500.541300.00
New Vehicles	142,000	Equipment	335.3500.542200.00
SCBA Pack (9/year)	86,157	Equipment	335.3500.542500.00
SCBA Bottles (24/year)	39,500	Equipment	335.3500.542500.00
PPE Structural GEAR (10 sets)	60,000	Equipment	335.3500.542500.00
Equipment Upgrades	13,000	Equipment	335.3500.542500.00
Station Furniture All Stations	35,000	Equipment	330.3500.542500.00
Fire Department Requested Total	**517,657**		

Capital Outlay Proposed for FYE 2027

Departments	Cost	Type	GL Account
Public Works			
Replace VST1672T 2018 PB Loader Asphalt Trailer	365,000	Equipment	335.4100.542500.00
Stormwater Improvements (Various Locations)	200,000	Infrastructure	100.4100.541400.00-P6004
Replace VST520 Hitatchi 200 Excavator	350,000	Equipment	335.4100.542500.00
Traffic Signal Upgrades (Various Locations)	300,000	Infrastructure	235.4210.541400.00
Traffic Signal Battery Back-up (Various Locations)	70,000	Infrastructure	235.4210.541400.00
Paint Buildings at Complex	80,000	Buildings	335.4100.541300.00
Parks-Mowers	48,000	Equipment	330.4100.542500.00-P6002
TIA01 - McCormick Dr Widening/Realignment	3,453,100	Infrastructure	250.4100.541400.00-TIA01
TIA02 - 12th St at Prince Ave Intersection Impr (Eng	228,550	Infrastructure	250.4100.541400.00-TIA02
TIA04 - 8th Street Improvements (Engineering only)	192,000	Infrastructure	250.4100.541400.00-TIA04
TIA05 - Tifton-El Dorado Rd (Engineering only)	427,400	Infrastructure	250.4100.541400.00-TIA05
TIA06 - Kent Road improvements (Engineering only	500,000	Infrastructure	250.4100.541400.00-TIA06
TIA07 - King Road improvements (Engineering only	828,200	Infrastructure	250.4100.541400.00-TIA07
LMIG 25 Paving (Scruggs)	2,176,259	Infrastructure	250.4100.541400.00-PLM25/ 330.4100.541400.00-PLM25/ 335.4100.541400.00-PLM25
LRA Paving Projects	336,540	Infrastructure	250.4100.541400.00-LRA25
LMIG 26 Paving Projects	275,000	Infrastructure	250.4100.541400.00-PLM26
Sidewalk Replacement & Connectivity	125,000	Infrastructure	330.4100.541400.00-P6003
Traffic Signal Impr (Specialized Signal Technologies	396,166	Infrastructure	235.4210.541400.00
Fulwood Park Paving (Scruggs)	297,459	Infrastructure	235.4210.541400.00
Storm drainage repair (Scruggs)	421,285	Infrastructure	335.4100.541400.00-P6004
Pavement Study	75,000	Infrastructure	330.4100.541400.00
Public Works Department Requested Total	**11,144,958**		
Water Department			
Replace VCD1109 2019 RAM Promaster City Van	45,000	Equipment	505.4410.542500.00
Replace VCD490-15 2015 Toyota Prius	45,000	Equipment	505.4410.542500.00
Replace VCD603 Halla Forklift	45,000	Equipment	505.4410.542500.00
Neptune 360 Changeover & Annual Fee	95,000	Technology	505.4410.541400.25
Water System Improvements (Various Locations)	500,000	Infrastructure	505.4410.541400.25
Water Meter Replacements	175,000	Infrastructure	505.4410.541400.25
Replace Fence at Bass Plant	25,000	Infrastructure	505.4410.541400.25
Replace Fence at Jordan Rd Tank	25,000	Infrastructure	505.4410.541400.25
Water Distribution Improvements Carpenter Rd	550,000	Infrastructure	505.4410.541400.25
Fire Hydrant Replacement	20,000	Infrastructure	505.4410.541400.25
Replace Water lines ahead of LMIG25	1,218,506	Infrastructure	505.4410.541400.25-P2206
GIS Mapping project-balance to complete	57,500	Infrastructure	505.4410.541400.00-ARPGI
HGMP 4400 - Harrison Well Generator	163,961	Infrastructure	250.4410.541400.00-P0153 505.4410.541400.25-P0153
Water Department Requested Total	**2,964,967**		
Sewer			
Automatic Bar Screen for Gumm Creek LS	750,000	Infrastructure	335.4330.541400.00-P2228
Automatic Bar Screen for Southside LS	750,000	Infrastructure	506.4330.541400.00-P2228
Pump For Southwest LS	100,000	Infrastructure	506.4330.541400.00-P2228
Redo Controls at Union Rd LS	50,000	Infrastructure	506.4330.541400.00-P2228
Replace Pipe Fittings at Southside LS	250,000	Infrastructure	506.4330.541400.00-P2228
Replace Fencing at Gumm Creek LS	25,000	Infrastructure	506.4330.541400.00-P2228
Wastewater System Improvements (Various Locati	350,000	Infrastructure	506.4330.541400.00-P2228
Dumper Station for Septic Haulers	50,000	Infrastructure	506.4330.541400.00-P2229
Replace Valves in CPA Building	100,000	Infrastructure	506.4330.541400.00-P2229
Replace Influent Piping	75,000	Infrastructure	506.4330.541400.00-P2229
Project to Meet New Permit Requirements(WWTF)	500,000	Infrastructure	506.4330.541400.00-P2230
Replace Sewer Camera System and Truck	400,000	Equipment	506.4330.542200.00-SWR01
HGMP Generator Grant	823,012	Infrastructure	250.4330.541400.00-P0153 506.4330.541400.00-P0153
Sewer Department Requested Total	**4,223,012**		

Capital Outlay Proposed for FYE 2027

Departments	Cost	Type	GL Account
Gas Operating			
Replace VGS313 2000 Sulair 185 Air Compressor	30,000	Equipment	515.4700.542500.00
Gas Infrastructure	50,000	Infrastructure	515.4700.541400.00
Gas Meter Replacements	250,000	Infrastructure	515.4700.541400.20
Gas System Improvements	350,000	Infrastructure	515.4700.541400.00-PG106
Sorenson Building Renovation	350,000	Buildings	515.4700.541300.00
Vehicle Replacement	80,000	Equipment	515.4700.542200.00-PG110
NGDISM Grant Project	955,709	Infrastructure	515.4700.541400.00-P0154
Gas Operating Requested Total	**2,065,709**		
SWCD/Landfill			
Landfill Expansion	2,500,000	Infrastructure	544.4530.541200.00
SWCD/Landfill Fund Requested Total	**2,500,000**		
Senior Center			
Building Maintenance	35,000	Buildings	335.5520.541300.00
Floor Restoration (Entire Building)	40,000	Buildings	335.5520.541300.00
New Wall Paint	8,000	Buildings	335.5520.541300.00
New 4 Door SUV	40,000	Equipment	335.5520.542500.00
New Conference Room Chairs (12)	5,000	Equipment	335.5520.542500.00
New Tables And Chairs For Senior Dining Room	5,000	Equipment	335.5520.542500.00
Exercise Equipment	5,000	Equipment	335.5520.542500.00
Senior Center Requested Total	**138,000**		
Theatre			
New Fire Alarm System	50,000	Building	555.6001.541300.00-PTTH2
Interior Ceiling Repairs	50,000	Building	555.6001.541300.00-PTTH2
Capital Repair Plan	900,000	Building	555.6001.541300.00-PTTH2
Theatre Front Paint and Repairs	100,000	Building	555.6001.541300.00-PTTH6
Neon Light Replacements	140,000	Building	555.6001.541300.00-PTTH5
Basement repairs and remodel	80,000	Building	555.6001.541300.00-PTTH8
Theatre Requested Total	**1,320,000**		
TOTAL CAPITAL EXPENDITURES	**27,361,153**		

Budget and Financial Glossary

ACCOUNTABILITY - Monitoring, measuring and evaluating the performance and progress of policies, plans and programs to ensure that results are achieved.

ACCRUAL ACCOUNTING - Method of accounting in which transactions are recorded at the time they are incurred, as opposed to when cash is received or spent.

ACTUAL EXPENDITURES - Includes personnel services, employee-related expenditures and all other operating expenditures as authorized by the City Council.

AD VALOREM TAX - A tax based on the value of property.

ADJUSTMENTS - Corrections given to water, sewer, and sanitation billings could have been a result of misread meters, the resident being out of town and not using service, and/or a plumbing problem.

ADOPTED (APPROVED) BUDGET - The funds appropriated by the City Council at the beginning of the year.

ALLOCATION - The expenditure amount planned for a particular project or service, except an amount that requires additional Board action or “appropriation” before expenditures will be authorized.

AMENDED BUDGET - It is the adopted budgets plus additional expenditure appropriations resulting from legislative body decisions made throughout the year and any re-organizations.

APPROPRIATION - An authorization made by the City Council which permits officials and department heads to incur obligations against and to make expenditures of governmental resources.

ARPA - An acronym for the American Rescue Plan Act of 2021, which provides funding to address the continued impact of COVID-19 on the economy, public health, state and local governments, individuals and businesses.

ASSESSED VALUATION - The value placed on property for purposes of taxation. The City of Tifton accepts Tift County’s assessment of real and personal property at 100% fair market value.

ASSET - Resources owned or held by a government that have monetary value.

AVAILABLE FUND BALANCE - Financial resources carried forward at the end of a fiscal year, which have not been reserved or designated for a specific purpose such as working capital. These resources are considered “available” to finance future budgets.

BEGINNING FUND BALANCE - A revenue account used to record resources available for expenditure in one fiscal year because of revenues collected in excess of the budget and/or expenditures less than the budget in the prior fiscal year.

BOND - A written promise to pay a specified sum of money (called principal or face value) at a specified future date along with periodic interest paid at a specific percentage of the principal. Bonds are typically used for long-term debt.

BUDGET ADJUSTMENT - The transfer of funds from one appropriation account to another, requiring approval of City Administrator, Finance Director, and Department Director.

BUDGET AMENDMENT - A legal procedure to amend a fiscal year budget. The City staff may amend the expenditures within or between department budgets according to the budget policy, but no increases in the total budget can occur without the approval of the City Council.

BUDGET CALENDAR - The schedule of key dates or milestones which the City follows in the preparation, adoption, and administration of the budget.

Budget and Financial Glossary

BUDGET DOCUMENT - The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating governing body.

BUDGET MESSAGE - Included in the opening section of the budget the message provides the Mayor and Council and the public with a general summary of the most important aspects of the budget, changes from the previous fiscal years, and the views and recommendations of the City Manager.

BUDGET OFFICER - “Budget officer” means that local government officials charged with budget preparation and administration for the local government. The official title of the local government budget officer shall be as provided by local law, charter, ordinance, or appropriate resolution of the governing authority.

BUDGET ORDINANCE - “Ordinance,” or “Resolution” means that governmental action which appropriates revenues and fund balances for specified purposes, functions, or activities for a budget period.

BUDGET PERIOD - Budget period, means the period for which a budget is proposed or a budget ordinance or resolution is adopted.

BUDGET RESOLUTION - The official enactment by the City Council legally authorizing City Officials to obligate and expend resources.

BUDGET - The financial plan for the operation of a department, program or project for the current year or for the duration of the project that matches all planned revenues and expenditures with various City services.

BUDGETARY BASIS - The accounting method used to estimate financing sources and uses in the budget.

BUDGETARY CONTROL - The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

CAPITAL BUDGET - The first year of the Capital Improvements Plan as approved by the Council.

CAPITAL EXPENDITURE - An expenditure for the acquisition of, or addition to, a capital asset. Items acquired for less than $10,000 are not considered capital expenditures.

CAPITAL IMPROVEMENT PROJECTS - An item for which the purchase, construction, or other acquisition will represent a public betterment to the community and add to the total capital assets of City.

CAPITAL IMPROVEMENTS PLAN (CIP) - A plan for capital expenditures to be incurred each year over a three to six-year period. This plan will meet the capital needs as defined in the long-term work program of Departments and other agencies of the local government. It sets forth each project and it specifies the resources estimated to be available to finance the projected expenditures. When the CIP is reviewed each year, the programs are approved for the current year and included in one of the various funds for the current year.

CAPITAL OUTLAY - Includes outlays that result in the acquisition of/or addition to fixed assets. They must have a cost of over $10,000 and a life greater than a year. Items acquired for less than an agreed amount are not considered capital outlay.

CAPITAL PROJECTS - Projects that result in the acquisition or construction of capital assets of a local government which are of a long-term and permanent nature. Such assets include land, buildings, and related improvements, streets and highways, bridges, sewers and parks.

CASH BASIS ACCOUNTING - A basis of accounting under which transactions are recognized only when cash is received or disbursed.

Budget and Financial Glossary

CDBG - Community Development Block Grant - The Community Development Block Grant (CDBG) Program is a federally funded block grant to states that focuses on benefiting low- to moderate-income people by providing resources for livable neighborhoods, economic empowerment, and decent housing.

CHIP Grant - The Community HOME Investment Program (CHIP) is a federally- funded program designed to provide safe, decent, and affordable housing in Georgia by granting funds to city and county governments, public housing authorities, and nonprofits to 1.) rehabilitate owner-occupied homes, and 2.) build and renovate affordable single-family homes for sale to eligible homebuyers.

CIP - An acronym for Capital Improvement Program; also, an acronym for Construction in Progress.

CONTINGENCY - Funds set aside for unforeseen future needs and budgeted in an account. Can be transferred to a departmental budget only by action of the City Council.

CONTRACTUAL SERVICES - Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

DEBT SERVICE FUND - The fund used to account for the accumulation of resources for and the payment of, principal and interest on long-term debt, specifically bond issues.

DEBT SERVICE - The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

DEBT - An obligation resulting from the borrowing of money or from the purchase of goods and services.

DEPARTMENT - A major administrative division of the City with indicated overall management responsibility for an operation or a group of related operations within a functional area.

DEPRECIATION - The portion of the cost of a fixed asset charged as an expenditure during a particular period. The cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost.

ENCUMBRANCE - A commitment of funds against appropriations in which the expenditure has not actually been made at the time of recording. It may be in the form of a purchase order, purchase requisition, or a contract for goods and services.

ENTERPRISE FUNDS - A fund type in which the services provided are financed and operated similarly to those of a private business. Examples of these funds for the City of Tifton are the Water, Sewer, Gas, Landfill, Sanitation, and Theatre Funds.

EXPENDITURES - Decreases in net financial resources. Expenditures include current operating expenses that require the current or future use of net current assets, debt service, and capital outlays.

EXPENSES - Outflows or other using up of assets or incurrence of liabilities from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or general operations.

FEMA - Federal Emergency Management Agency

FIDUCIARY FUND - Fiduciary Fund means those trust and agency funds used to account. "Fiscal year" means the period for which a budget is proposed or a budget ordinance or resolution is adopted for the local government's general funds, each special revenue fund, if any, and each debt service fund, if any.

FISCAL YEAR - The time period designated by the City signifying the beginning and ending period for recording financial transactions. Tifton has specified July 1 to June 30 as its fiscal year.

Budget and Financial Glossary

FIXED ASSETS - Assets of a long-term character that are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

FRANCHISE FEES - A fee levied on utilities in exchange for allowing the utilities the use of public right-of-way.

FUND - A fiscal and accounting entity with a self-balancing set of accounts that reflect all assets, liabilities, equity, revenue, and expenditures necessary to disclose financial position and the results of operations.

FUND BALANCE (assigned) - Amounts a government intends to use for a particular purpose.

FUND BALANCE (carried forward) - Funds on hand at year-end resulting from collections of revenue in excess of anticipations and/or unexpended appropriations, which are included as a revenue source in the budget of the ensuing year.

FUND BALANCE (committed) - Amounts constrained by a government using its highest level of decision-making authority.

FUND BALANCE (restricted) - Amounts constrained by external parties, constitutional provision, or enabling legislation.

FUND BALANCE (unassigned) - Amounts that are not constrained at all will be reported in the general fund.

FUND BALANCE - Refers to the excess of assets over liabilities and is therefore, generally known as amount available for appropriation.

FUND - An independent fiscal and accounting entity with a self-balancing set of accounts. These accounts record cash and other assets together with all related liabilities, obligations, reserves and equities. Funds are segregated so that revenues will be used only for the purpose of carrying out specific activities in accordance with special regulations, restrictions or limitations.

GAAP - Acronym for Generally Accepted Accounting Principles is uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

GAS FUND - A fund set up to finance and account for the cost of providing gas utility services to the citizens and businesses within the City.

GASB - Acronym for Government Accounting Standards Board, an independent, non-profit agency responsible for the promulgation of accounting and financial reporting procedures for governmental entities.

GEFA - Georgia Environmental Facilities Authority.

GEMA - Georgia Emergency Management Agency

GENERAL FUND - General fund means the fund used to account for all financial resources except those required to be accounted for in another fund.

GENERAL OBLIGATION BONDS - Bonds whose principal and interest are paid from property tax for debt service and are backed by the City's full faith and credit. Approval by referendum vote is required for general obligation bonds to be issued.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) - Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

GFOA - An acronym for the Government Finance Officers Association.

GGFOA - An acronym for the Georgia Government Finance Officers Association.

Budget and Financial Glossary

GMA - An acronym for the Georgia Municipal Association.

GOALS - A measurable statement of desired conditions to be maintained or achieved.

GOVERNING AUTHORITY - Governing authority means that official or group of officials responsible for governance of the unit of local government.

GOVERNMENTAL FUNDS - Funds used to account for the acquisition, use and balances of expendable resources and related current liabilities except those accounted for in proprietary funds and fiduciary funds.

GRANT - A contribution of assets (usually cash) from one governmental unit or organization to another. Typically, these contributions are

INFRASTRUCTURE - Basic installations and facilities upon which the continuance and growth of a community depend; examples are roads and public utilities.

INTANGIBLE TAX - Tax levied on intangible personal property such as securities, mortgages, and cash based on returns filed to the State of Georgia.

LANDFILL FUND - A fund set up to finance and account for the cost of disposing solid waste for the citizens and businesses within the City.

LEGAL LEVEL OF CONTROL - Legal level of control is the lowest level of budgetary detail at which a local government's management or budget officer may not reassign resources without approval of the governing authority. The legal level of control shall be, at a minimum, expenditures for each department for each fund for which a budget is required. This does not preclude the governing authority of a local government from establishing a legal level of control at a more detailed level of budgetary control than the minimum required legal level of control.

LEVY - To impose taxes for the support of government activities.

LIABILITIES - Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events. A budget prepared along departmental lines that focuses on what is to be bought. It lists each category of expenditures and revenues by fund, agency, department, division, and cost center.

LMIG - Local Maintenance & Improvement Grant - An annual statewide grant program through the Georgia Department of Revenue to provide funding for maintenance of local road systems.

LOCAL GOVERNMENT INVESTMENT POOL - Statewide investment pool authorized by O.C.G.A. §36-83-2.

LOCAL LAW ENFORCEMENT BLOCK GRANT - Federal grants to local governments for a wide range of local enforcement activities, including hiring and training of law enforcement officers, procurement of equipment and technology, establishment or support of drug courts, and other crime prevention activities.

LOST - Local Option Sales Tax - The local option sales tax (LOST) is a 1 percent sales tax activated by a local referendum and imposed on the purchase, sale, rental, storage, use, or consumption of tangible personal property and related
services. LOST is a special district tax authorized by state law (O.C.G.A. §48-8-81).

LONG-TERM DEBT - Debt with a maturity of more than one year after the date of issuance.

MILLAGE RATE - The ad valorem tax rate expressed in the amount levied per thousand dollars of the taxable assessed value of property. One mill is equal to one dollar per thousand.

Budget and Financial Glossary

MODIFIED ACCRUAL ACCOUNTING - A basis of accounting in which revenues are recorded when collected within the current period or soon enough thereafter to be used to pay liabilities of the current period and expenditures are recognized when the related liability is incurred.

OBJECTIVES - Unambiguous statements of performance intentions expressed in measurable terms.

OCGA - Official Code of Georgia-Annotated

OPERATING BUDGET - The portion of the budget pertaining to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personal services, fringe benefits, commodities, services, and capital outlay.

OPERATING EXPENSES - The costs of personnel, materials, and equipment required for a department to function.

OPERATING REVENUE - Funds that the government receives as income to pay for ongoing operations. It included such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

PERFORMANCE INDICATORS - Special quantitative and qualitative measure of work performed as an objective of a department.

PERFORMANCE MEASURE - An indicator that measures the degree of accomplishment of an activity. The three types used in the local government are - Effectiveness - The degree to which performance objectives are being achieved. Efficiency - The relationship between work performed and the resources required to perform it. Typically presented as unit costs. Workload - A quantity of work performed.

PERSONAL PROPERTY - Property that can be moved with relative ease, such as motor vehicles, boats, machinery, and inventoried goods.

POLICY - A policy is a guiding principle which defines the underlying rules which will direct subsequent decision-making processes.

PROGRAM - A body of work that delivers a service or accomplishes a task and whose costs can be isolated and identified.

PROPERTY TAX - Tax based on assessed value of a property, either real estate or personal.Tax liability falls on the owner of record as of the appraisal date.

PROPRIETARY FUNDS - Used to account for government’s ongoing organizations and activities that are similar to those found in the private sector.

PUBLIC HEARING - A public hearing is a specifically designated time, place, and opportunity for citizens, community groups, businesses, and other stakeholders to address the Legislative body on a particular issue. It allows interested parties to express their opinions and the Legislative body and/or staff to hear their concerns and advice.

PUBLIC UTILITY TAX - A tax assessed on the real property of railroad equipment companies.

REAL PROPERTY - Land, buildings, permanent fixtures, and improvements.

REGULATORY PERMIT FEE - Fee derived from any business outside the City conducting business inside the City limits.

RESERVE - An account to indicate that a portion of funds have been legally restricted for a specific purpose, or not available for appropriation and subsequent spending. A reserve for working capital is a budgetary reserve set aside for cash flow needs, emergencies, or unforeseen expenditure/revenue shortfalls.

Budget and Financial Glossary

RESOLUTION - A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

RETAINED EARNINGS - A fund equity account which reflects accumulated net earnings (or losses) in a proprietary fund. As in the case of fund balance, retained earnings may include certain reservations of fund equity.

REVENUE - Funds that the City receives as income. These receipts include items such as taxes, licenses fees, user fees, service charges, fines and penalties, and grants.

REVENUE BONDS - Bonds whose principal and interest are payable exclusively from specific projects or special assessments, rather than from general revenues. These bonds do not require approval by referendum.

SERVICE FUND - This fund is used to account for the financing of goods or services provided to the other departments or funds of the City. The estimated costs of operating the service fund are charged to the separate departments and funds during the year and allocated at year-end.

SERVICE LEVEL - Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of a workload.

SEWER FUND - A fund set up to finance and account for the cost of providing sewer utility services to the citizens and businesses within the City.

SINKING FUND - A reserve fund accumulated over a period of time for retirement of a debt.

SPECIAL ASSESSMENTS - A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

SPECIAL REVENUE FUND - A fund in which the revenues are designated for use for specific purposes or activities.

SPLOST - Special Purpose Local Option Sales Tax is a one percent sales tax voted by the citizens of the City of Tifton and Tift County to fund various capital improvement projects. A SPLOST is an optional one percent county sales tax used to fund
capital outlay projects proposed by the county government and participating qualified municipal governments. In general, county and municipal governments may not use SPLOST proceeds for operating expenses or maintenance of a SPLOST project or any other county or municipal facility or service.

SUPPLIES - Minor articles and commodities that are needed by departments to conduct their operations.

SURPLUS SALE PROPERTY - Revenue from the sale of City property no longer considered being of value to the City.

TAX DIGEST - Official list of all property owners, the assessed value (100% of fair market value), and the tax due on their property.

TAXES - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. Taxes levied by the City of Tifton are approved by the City Council and are within limits determined by the State.

TSPLOST - An acronym for Transportation Special Purpose Local Option Sales Tax. TSPLOST is a Transportation SPLOST which allocates up to a 1% sales tax and the capital outlays are intended for transportation purposes only, as is defined in O.C.G.A. Section 48-8-260(5).

Budget and Financial Glossary

UNIFORM CHART OF ACCOUNTS (UCOA) - The Local Government Uniform Chart of Accounts and Reporting act (HB491) Act called for the Georgia Department of Community Affairs (DCA) to develop a uniform chart of accounts to be used by local governments in the state. All of Georgia's county and municipal governments, and organizations controlled by them, are required to comply with the provisions set forth in the uniform chart of accounts. (O.C.G.A. §36-81-3)

USER FEE - Fees for services provided to the user.

WATER FUND - A fund set up to finance and account for the cost of providing water utility services to the citizens and businesses within the City.

WORKING CAPITAL - A dollar amount reserved in (General Fund) fund balance that is available for unforeseen emergencies, to handle shortfalls caused by revenue declines, and to provide cash liquidity during periods of low cash flow.