City of Villa Rica, Georgia

Adopted 2026 Operating & Capital Budget

October 1, 2025 – September 30, 2026



Photo Credit: Michael Valentine

CITY OF VILLA RICA, GEORGIA

"City of Gold"

OPERATING & CAPITAL BUDGET

October 1, 2025 – September 30, 2026

Fiscal Year 2026

Prepared by

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BUDGET TRANSMITTAL LETTER

Please find enclosed the 2026 Adopted Operating and Capital Budget. Overall, the city-wide 2026 adopted budget is 2% less than the 2025 amended budget.

The reduction in the overall budget compared to the prior year is due to several decreases in the Capital Project Funds (Public Roads, Grants and General Capital) totaling $1.9 million. There are fewer capital projects funded in FY26 compared to FY25. Also, the Eastside TAD Special Revenue Fund's bond proceeds are being used for the Villa Rica Parkway & Fortune Parkway. This fund's budget will gradually decrease each year as these projects are completed. The General Fund reflects a 3% increase compared to last year and includes a millage rate of 5.588, which is the same millage rate as in 2024. We have more projects to fund than we have money, so anything less than the 5.588 rate limits us even further in what projects we can choose to fund.

FUND	2025 AMENDED BUDGET	2026 ADOPTED BUDGET	$ Change from 2025 Budget	% Change from 2025 Budget
Major Funds				
100 - General Fund	$ 23,513,620	$ 24,120,937	$ 607,317	*3%*
505 - Water/Sewer Fund	12,989,378	13,836,682	847,304	*7%*
560 - Stormwater Fund	472,230	313,518	(158,712)	*-34%*
540 - Solid Waste Fund	1,886,095	1,970,302	84,207	*4%*
Other Funds				
210 - Federal Seizures Fund	1,000	1,000	-	*0%*
212 - State Seizures Fund	21,670	1,000	(20,670)	*-95%*
270 - Eastside TAD	8,881,266	6,943,560	(1,937,706)	*-22%*
275 - Hotel/ Motel Tax Fund	513,767	470,500	(43,267)	*-8%*
290 - Cemetery Fund	30,700	30,600	(100)	*0%*
746 - Technology Fee	35,600	35,600	-	*0%*
335 - Capital Projects - Public Roads	752,341	249,779	(502,562)	*-67%*
340 - Capital Projects - Grants	1,927,321	1,144,695	(782,626)	*-41%*
350 - Capital Projects Fund	1,262,190	607,050	(655,140)	*-52%*
610 - Self Funded Insurance	2,470,602	2,600,429	129,827	*5%*
285 - VR PFA Debt Service Fund	2,400,820	2,400,025	(795)	*0%*
420 - VR URA TAD Debt Service Fund	940,128	2,016,608	1,076,480	*115%*
	$ 58,098,728	$ 56,742,285	$ (1,356,443)	*-2%*

The employees are our greatest asset, and it is important to keep our salaries competitive. A salary study was implemented last year, so this budget includes a 2% cost of living adjustment (COLA). We have included over $450,000 in maintenance and repair of buildings around the City because it is important to properly maintain our assets and not defer. Several Water & Sewer capital improvements for infrastructure are included as well.

Significant highlights of the October 1, 2025 – September 30, 2026, budget include:

Revenues | The total budgeted revenues have decreased by 2% compared to the current year budget. See page 4 for the city-wide Revenue Summary. This is primarily due to the Eastside Tax Allocation District (TAD) Special Revenue Fund and Capital Project Funds as previously mentioned above.

The major revenue changes are as follows:

General Fund – Increased $607,317

- Property tax revenues increased $532,125 ($170k maintaining the millage rate + $125k Carroll County new growth + $237k Douglas County freeport exemption correction from FY25)
- Franchise tax revenue increased $220,620 based on previous years' trends.
- Sales tax revenues increased $264,570, which is due to current trends. The City receives a larger percentage of sales tax due to increased population in both Carroll & Douglas Counties.
- Insurance premium taxes increased $121,385 based on prior year trends.
- Intergovernmental grant revenue decreased $417,276 due to the Safe Streets 4 All grant awarded in FY25. The remaining balance of this grant will roll over to FY26 after the end of the current fiscal year.
- Recreation revenues increased by $58,900 due to additional programming compared to FY25.
- Court fines increased by $210,000 based on additional case load and current year's trends.
- Interest revenues decreased by $76,160 due to current interest rates.
- Transfer from Water & Sewer Fund for administrative services increased by $115,972.
- Transfer from Self Insurance Fund for employee bonuses increased by $103,344.

Water and Sewer Fund – Increased $847,304

- Water & Sewer charges and base fees have increased due to the rate increases that were approved in FY25. The rate increases were due to the new agreements with Douglas & Carroll Water Authorities.
- This budget proposes no increases in water or sewer rates.
- Water & Sewer tap revenue decreased by $531,499 due to expected commercial & residential permits.

Sanitation Fund

- Overall budgeted revenues increased 4% due to an estimated growth in sanitation collection of $84,207.

Expenses and Expenditures | The total budgeted expenditures have decreased by 2% compared to the prior year. The city-wide summary of expenditures can be found on pages 35-36. Some of the significant expenditure items included in the 2026 budget are as follows:

General Fund

- TAD Debt Service Payment contribution - $1,112,380
  - The TAD Debt Service payment totals $1,966,608. However, the General Fund must fund the shortage in TAD property tax revenue to pay the debt service.
- Carroll County payment for fire services - $300,000
- Two percent (2%) cost of living adjustment (COLA) for employees including FICA - $206,319
- Employee bonus including FICA - $104,636
  - $300 for full-time employees with less than 6 months of service & all part-time.
  - $600 for full-time employees employed six (6) months or greater.

Water/Sewer Fund

- Two percent (2%) cost of living adjustment (COLA) and bonus for employees including FICA – $59,092
- Increase water purchases by $500,000 due to increased rates & volume with Carroll & Douglas Water Authorities.
- Increase funds for depreciation by $163,500 due to various completed capital projects.
- Increase in chemicals by $40,000 due to increased prices and tariffs.
- Funds allocated for maintenance/repairs for Water & Sewer plants, lift stations, dams, and other facilities.

Sanitation & Solid Waste Fund

- Garbage pickup expense (GFL) increased $133,010 based on growth & anticipated CPI increases by GFL.
- Two percent (2%) cost of living adjustment (COLA) and bonus for employees including FICA – $7,932

Urban Redevelopment Authority TAD Debt Service Fund

- Annual debt service payment of $1,966,608.
  - Transfer from the General Fund totals $1,112,380.
- The previous two years capitalized interest payments were made.

Capital | There were over $2.9 million in capital requests during this budget process of which $2.0 million was funded by the General Fund, Enterprise Funds and SPLOST Funds. The entire requested list can be found on pages 26-29. Significant capital projects are as follows:

General Fund

- Administration:
  - Update camera systems at Police, Gold Dust, City Hall, Distribution & Powell Park - $35,000
- Police Department:
  - Six (6) Police interceptors with upfitting - $487,250
- Public Works:
  - Avanti Building - High velocity fans - $30,000
  - Fleet Maintenance - Recovery machine for air-conditioning repair to reduce outsourcing - $10,000
  - Grounds – Two (2) 72”zero turn lawnmowers - $35,200
  - Grounds – Two (2) 7x20 landscape trailers - $9,600

Water & Sewer Fund

- Administration/Customer Service:
  - Water meters for new builds (800) - $232,000
  - Warranty meters and registers (400) - $70,000
  - Two (2) Neptune R900 Antenna (reads water usage in real time) + software - $65,000
- Wastewater:
  - Polyethylene chemical storage tank - $45,000
  - Ford F-150 (replace 2003 F-150 with high maintenance costs, 189K miles) - $50,000
  - Rigid Model 1224 Pipe Threading Machine - $15,000
  - Ford F-150 (replace wrecked 2016 F-150) - $50,000
  - Miscellaneous pump replacements - $100,000
- Water Treatment:
  - Conner’s Road booster station generator - $80,000
  - Facility safety and security improvements - $65,000
  - Replacement motors, drives, pumps, etc. - $50,000
- Collection & Distribution:
  - F-450 service truck (replace truck with 192k miles) - $85,000
  - North Candler / West Gordon water line replacement - $225,000

Stormwater Fund

- Compact excavator (reduces equipment rental by at least $10k) - $28,000

SPLOST Funds were allocated to the following specific new projects:

2015 Carroll SPLOST
- Streets Department: Concrete grinder for Street Department - $15,000

2016 Douglas SPLOST
- Street Department:
  - 30x40 pole barn at Spring Lake for equipment storage - $20,000
  - Traffic calming - $25,000
- Police Department: Four (4) vest worn portable radios - $19,002

2021 Carroll SPLOST
- Parks & Recreation: Gold Dust Park – replace basketball gym flooring - $105,000
- Streets Department: Traffic calming (Thomas Dorsey & Eleanor Walk speed tables) - $25,000

2022 Douglas SPLOST
- Police Department: CID vehicle (Ford Escape or similar) + upfitting - $30,730

Personnel | The budget includes a 2% cost of living adjustment (COLA) for all employees for a total cost of $248,152. Additionally, bonuses of $300 for full-time employees with less than 6 months of service & all part-time and $600 for full-time employees employed more than six (6) months are included in the budget totaling $129,827.

FUND	COLA 2%	Bonus $300 / $600	Total
General Fund + Stormwater	$206,319	$ 104,636	$310,955
Water & Sewer	37,131	21,961	59,092
Sanitation & Solid Waste	4,702	3,230	7,932
Total	$248,152	$ 129,827	$377,979

The following new positions (salary, benefits and equipment) are included in the budget:
- Four (4) Police Officers funded for three (3) months – hire date July 1st – $113,900

Self-Funded Insurance | The 2026 budget includes over $2.6m for self-funded insurance. The City went self-funded on October 1, 2017, and the cash savings are now over $1.9m. Additionally, we only budget 90% of the maximum claims, which reduces the amount that needs to be budgeted with the personnel expenditures.

- Administrative costs are budgeted at $705,590.
- Maximum claims are estimated at $1.9m, but we only budgeted 90% of the maximum claim amount for a total of $1.7m.
- Employees will continue to contribute 5% for single coverage and 30% of any additional coverage (spouse, children, or family).

Debt Service | The budget includes Water & Sewer debt service totaling $2.4m. The City saved on interest and smoothed out future debt service payments by refinancing these bonds in May 2022. Also, the budget includes $1,966,608 in principal and interest payments for the TAD bonds issued in September 2023.

The following pages will provide more detail of the FY26 Adopted Budget.

Sincerely,

Jennifer Hallman, CPFO
Interim City Manager/CFO

CITY-WIDE SUMMARY

City of Villa Rica
2026 Budget
All Funds Summary

9/10/2025

	GOVERNMENTAL FUNDS													ENTERPRISE FUNDS			TOTALS
	General Fund	*Special Revenue Funds*						*Self-Funded*	*Debt Service Funds*		*Capital Project Funds*			*Enterprise Funds*			
	General Fund	Federal Seizures Fund	State Seizures Fund	Eastside TAD	Hotel/ Motel Tax Fund	Cemetery Fund	Court Technology Fee	Self-Funded Insurance	VR Public Facilities Authority	VR Urban Redev Bond (TAD)	Capital Projects - Roads	Capital Projects - Grants	Capital Projects - Gen Fund	Water and Sewer Fund	Solid Waste Fund	Stormwater Fund	
SOURCE OF FUNDS:																	
Taxes	17,535,034				470,500					487,528							18,493,062
License and Permits	1,379,015																1,379,015
Intergovernmental	489,340										249,779	1,001,237				-	1,740,356
Charges for Service	1,270,310					1,500								14,090,700	1,944,072	-	17,306,582
Fines and Forfeitures	583,500	1,000	1,000				35,600										621,100
Investment Income	580,000	-	-	-	-	-		-	-	3,000	-			200,000	15,000		798,000
Contributions	27,500					-		2,464,610									2,492,110
Miscellaneous	170,900							5,992						2,000	8,000		186,892
Transfers In	2,085,338					29,100		-	2,400,025	1,112,380	-	-	607,050	21,961	3,230	313,518	6,572,602
Use of Fund Balance	-		-	6,943,560	-	-		129,827		413,700	-	143,458	-	(477,979)		-	7,152,566
TOTAL SOURCES	**24,120,937**	**1,000**	**1,000**	**6,943,560**	**470,500**	**30,600**	**35,600**	**2,600,429**	**2,400,025**	**2,016,608**	**249,779**	**1,144,695**	**607,050**	**13,836,682**	**1,970,302**	**313,518**	**56,742,285**
	-													-	-	-	-
USE OF FUNDS:																	
Governing Body	590,673												-				590,673
Administration	3,689,425					30,600		2,470,602					35,000				6,225,627
Community Development	1,513,265												-				1,513,265
Economic Development	1,040,451				294,062								-				1,334,513
Judicial	261,788												-				261,788
Public Safety	7,967,352	1,000	1,000				35,600						487,250				8,492,202
Public Works	3,763,595			6,943,560							249,779	1,144,695	84,800	9,567,006	1,904,897	313,518	23,971,850
Parks, Recreation & Leisure	3,233,632												-				3,233,632
Debt Service	-								2,400,025	2,016,608			-	129,500			4,546,133
Transfers Out	2,060,756				176,438			129,827					-	4,140,176	65,405		6,572,602
TOTAL USES	**24,120,937**	**1,000**	**1,000**	**6,943,560**	**470,500**	**30,600**	**35,600**	**2,600,429**	**2,400,025**	**2,016,608**	**249,779**	**1,144,695**	**607,050**	**13,836,682**	**1,970,302**	**313,518**	**56,742,285**
	-													-	-	-	-
Excess (Deficiency)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

REVENUES

City of Villa Rica
2026 Budget

CITYWIDE REVENUES

	9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED		
FUNDS	**2022 ACTUALS**	**2023 ACTUALS**	**2024 ACTUALS**	**2025 BUDGET**	**2025 YTD (10 months)**	**2026 BUDGET**	***$ Change from 2025 Budget***	***% Change from 2025 Budget***
General	$ 23,171,062	$ 19,656,898	$ 21,742,241	$ 23,513,620	$ 19,623,246	24,120,937	*$ 607,317*	*3%*
Water & Sewer	15,438,326	10,610,106	12,231,864	12,989,378	11,798,074	13,836,682	*847,304*	*7%*
Stormwater	445,807	1,337,521	290,334	472,230	267,426	313,518	*(158,712)*	*-34%*
Solid Waste	1,574,486	1,751,409	1,823,610	1,886,095	1,557,967	1,970,302	*84,207*	*4%*
Federal Seizures	-	-	-	1,000	-	1,000	*-*	*0%*
State Seizures	3,092	9,342	-	21,670	118,882	1,000	*(20,670)*	*-95%*
Eastside TAD	-	20,991,219	649,702	8,881,266	311,115	6,943,560	*(1,937,706)*	*-22%*
Hotel	463,000	473,638	441,157	513,767	327,309	470,500	*(43,267)*	*-8%*
Cemetery	81,337	15,168	28,555	30,700	16,417	30,600	*(100)*	*0%*
American Rescue Plan Act	6,042,931	-	-	-	-	-	*-*	
Public Facilities Authority - Debt Service	33,724,877	2,404,705	2,406,581	2,400,820	2,335,133	2,400,025	*(795)*	*0%*
Urban Redev. Agency - TAD Debt Service	-	1,653,770	113,399	940,128	335,352	2,016,608	*1,076,480*	*115%*
Self Funded	2,139,166	2,323,032	2,319,502	2,470,602	2,183,219	2,600,429	*129,827*	*5%*
Technology Fee	42,912	-	-	35,600	27,709	35,600	*-*	*0%*
Roads - Capital Projects	185,633	188,924	475,506	752,341	489,266	249,779	*(502,562)*	*-67%*
Grants - Capital Projects	-	853,926	23,597	1,927,321	119,166	1,144,695	*(782,626)*	*-41%*
General Fund - Capital Projects	479,147	590,494	2,860,469	1,262,190	544,245	607,050	*(655,140)*	*-52%*
TOTAL REVENUES	**$ 83,791,777**	**$ 62,860,153**	**$ 45,406,517**	**$ 58,098,728**	**$ 40,054,528**	**$ 56,742,285**	**$ (1,356,443)**	***-2%***

City of Villa Rica
2026 Budget

CITYWIDE REVENUES	9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED		
	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	2025 BUDGET	2025 YTD (10 months)	2026 BUDGET	*$ Change from 2025 Budget*	*% Change from 2025 Budget*
Taxes	$ 13,706,446	$ 15,454,269	$ 16,424,169	$ 16,834,685	$ 14,236,525	18,493,062	$ 1,658,377	10%
License and Permits	534,227	619,361	877,359	1,405,617	1,238,372	1,379,015	(26,602)	-2%
Intergovernmental	6,825,053	701,911	1,199,354	2,529,686	1,110,775	1,740,356	(789,330)	-31%
Charges for Service	11,578,946	12,783,575	14,627,272	15,668,233	14,166,004	17,306,582	1,638,349	10%
Fines and Forfeitures	562,191	363,487	420,440	414,600	643,883	621,100	206,500	50%
Investment Income	142,017	805,151	1,649,965	917,294	994,010	798,000	(119,294)	-13%
Contributions	2,181,597	2,324,726	2,317,331	2,497,102	2,174,857	2,492,110	(4,992)	0%
Miscellaneous	156,476	217,991	243,529	155,278	229,375	186,892	31,614	20%
Other Financing Sources	48,104,824	29,589,682	7,647,097	6,432,528	5,260,727	6,572,602	140,074	2%
Use of Fund Balance	-	-	-	11,243,705	-	7,152,566	(4,091,139)	-36%
TOTAL REVENUES	**$ 83,791,777**	**$ 62,860,153**	**$ 45,406,517**	**$ 58,098,728**	**$ 40,054,528**	**$ 56,742,285**	**$ (1,356,443)**	**-2%**

City of Villa Rica
2026 Budget

100 GENERAL FUND
REVENUES

		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
		2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	2025 BUDGET	2025 YTD (10 months)	2026 BUDGET	*$ Change from 2025 Budget*	*% Change from 2025 Budget*	NOTES
TAXES										
100311100	Real prop-current year-Carroll	2,740,498	3,059,223	3,507,860	3,572,657	3,629,482	3,828,324	*255,667*	*7%*	5.588 Millage Rate @ 97% collection rate
100311150	Real prop-current year-Douglas	1,701,922	2,164,584	2,157,150	2,390,212	2,354,521	2,666,670	*276,458*	*12%*	5.588 Millage Rate @ 98% collection rate
100311200	Real Prop-prior year-Carroll	14,967	21,818	37,291	25,000	26,045	25,000	-	*0%*	
100311250	Real Prop-prior year-Douglas	(187)	7,291	9,935	7,500	(12,201)	7,500	-	*0%*	
100311310	Motor Vehicle	31,458	25,388	25,070	25,000	16,812	20,000	*(5,000)*	*-20%*	
100311315	Title Ad Valorem Tax (TAVT)	743,487	816,175	925,373	950,000	749,618	950,000	-	*0%*	
100311340	Intangible Tax (Reg & record)	39,858	65,994	71,908	68,000	65,039	75,000	*7,000*	*10%*	
100311350	Railroad & Equipment Tax	1,405	1,558	1,797	1,500	-	1,500	-	*0%*	
100311500	Property not on digest	14	-	-	-	-	-	-		
100311600	Real Estate Transfer (intang)	101,270	28,294	41,513	36,000	34,431	40,000	*4,000*	*11%*	
100311710	ELECTRIC FRANCHISE TAX	1,029,030	1,207,547	1,211,212	1,215,000	1,396,147	1,425,000	*210,000*	*17%*	
100311730	NATURAL GAS FRANCHISE TAX	212,480	221,589	222,564	222,560	193,258	257,600	*35,040*	*16%*	
100311750	TELEVISION CABLE FRANCHISE TAX	142,240	133,879	110,240	116,420	64,144	94,000	*(22,420)*	*-19%*	
100311760	TELEPHONE FRANCHISE TAX	20,455	23,691	17,055	17,000	10,060	15,000	*(2,000)*	*-12%*	
100313110	LOST - Carroll County	2,119,174	2,429,626	2,539,102	2,652,437	2,017,058	2,797,000	*144,563*	*5%*	Trend + 4% increase
100313120	LOST - Douglas County	1,844,771	2,003,060	2,207,379	2,269,993	1,918,705	2,390,000	*120,007*	*5%*	Trend + 4% increase
100314200	Beer/Wine excise	303,573	289,173	271,442	266,000	218,022	262,000	*(4,000)*	*-2%*	
100314250	Distilled Spirit excise	803	-	3,728	6,400	5,329	6,400	-	*0%*	
100314300	Mixed Drink excise	44,139	46,493	45,880	45,700	45,225	50,000	*4,300*	*9%*	
100314500	Excise Tax on Energy	60,482	63,280	57,015	51,150	40,871	53,000	*1,850*	*4%*	
100316100	Occupational Tax fee	620,780	848,215	816,248	850,000	816,350	825,000	*(25,000)*	*-3%*	
100316200	Insurance Premium taxes	1,461,039	1,506,161	1,619,738	1,596,655	-	1,718,040	*121,385*	*8%*	Based on trend + 3% increase
100319100	Property tax penalties & int	10,068	18,321	22,998	20,000	18,409	23,000	*3,000*	*15%*	
100319105	Occupational Tax Penalty & Int	383	4,216	22,045	500	7,858	5,000	*4,500*	*900%*	
TOTAL - Taxes		**13,244,109**	**14,985,577**	**15,944,542**	**16,405,684**	**13,615,184**	**17,535,034**	**1,129,350**	***7%***	
LICENSES & PERMITS										
100321100	Alcoholic beverage license fee	62,100	54,000	41,495	42,000	73,450	55,000	*13,000*	*31%*	
100321105	Alcohol License App Fee	8,000	1,900	2,200	2,000	1,900	2,200	*200*	*10%*	
100322210	Zoning and land use	31,333	20,911	20,012	12,000	23,489	24,000	*12,000*	*100%*	
100322230	Sign	3,960	3,215	7,525	4,000	9,040	7,500	*3,500*	*88%*	
100322240	Vacant Property Registration	200	100	100	100	800	100	-	*0%*	
100322800	PEDDLERS ORD PERMIT	-	425	842	250	80	250	-	*0%*	
100322900	OTHER FEES/YARD SALES	218	219	289	200	261	225	*25*	*13%*	
100323100	Permits and Inspections - LDP	2,932	32,367	27,473	55,000	17,517	10,000	*(45,000)*	*-82%*	
100323110	Certificate of Occupancy	1,730	2,070	3,130	2,000	3,950	3,000	*1,000*	*50%*	
100323120	Building Permits	365,114	444,527	723,894	1,241,067	801,482	1,239,240	*(1,827)*	*0%*	
100323130	Plumbing Permits	9,348	11,082	10,482	12,000	6,294	7,500	*(4,500)*	*-38%*	

100 GENERAL FUND

REVENUES		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
		2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	2025 BUDGET	2025 YTD (10 months)	2026 BUDGET	*$ Change from 2025 Budget*	*% Change from 2025 Budget*	NOTES
100323140	Electrical Permits	15,239	19,076	19,128	20,000	12,911	15,000	*(5,000)*	*-25%*	
100323160	Mechanical Permits	8,728	26,595	8,552	10,000	5,424	7,500	*(2,500)*	*-25%*	
100343910	Project Improvement Fee	15,000	-	-	-	270,000	-	-		
100323180	Re-Inspection Fees	10,325	2,875	12,239	5,000	11,775	7,500	*2,500*	*50%*	
TOTAL - Licenses & Permits		**534,227**	**619,361**	**877,359**	**1,405,617**	**1,238,372**	**1,379,015**	**(26,602)**	***-2%***	
INTERGOVERNMENTAL REVENUES										
100331250	Nutrition Program - Federal	65,162	144,608	131,053	130,000	64,179	101,000	*(29,000)*	*-22%*	
100333000	Govt Payment in Lieu of Tax	11,340	22,414	24,982	25,000	42,314	42,500	*17,500*	*70%*	
100334100	GDOT - Right of Way IGA	20,593	22,840	22,840	22,840	16,787	22,840	-	*0%*	
100334110	GDOT Reimbursements	9,836	-	125,761	-	-	-	-		
100334151	Nutrition Program - State	17,460	27,424	25,601	28,000	9,401	22,000	*(6,000)*	*-21%*	
100335020	Coronavirus Relief Fund	-	-	-	-	-	-	-		
100336000	GMA - Safety Grant	9,695	-	-	10,000	-	-	*(10,000)*	*-100%*	
100336001	Recreation County Grants	92,920	107,186	113,933	113,900	124,739	130,000	*16,100*	*14%*	
100336005	GRANT - DOJ	-	1,797	2,589	-	-	-	-		
100336060	MISCELLANEOUS GRANTS	28,163	54,522	95,349	417,276	107,143	-	*(417,276)*	*-100%*	Safe Streets 4 All (SS4A) Grant
100336101	School Resource Officer	145,665	109,249	145,865	150,000	125,597	155,000	*5,000*	*3%*	
100336102	Drug Task Force Officer	11,132	22,948	12,278	23,000	12,182	16,000	*(7,000)*	*-30%*	
100336300	Intergovt - City of Temple	-	-	-	-	-	-	-		
TOTAL - Intergovernmental Revenues		**411,967**	**512,987**	**700,252**	**920,016**	**502,342**	**489,340**	**(430,676)**	***-47%***	
CHARGES FOR SERVICES										
100341101	Court Fees - Processing and CS	16,440	11,929	14,237	13,000	14,992	17,000	*4,000*	*31%*	
100341102	Court Fees - Warrants, Civil,	5,459	6,002	15,702	2,000	31,400	20,000	*18,000*	*900%*	
100341300	Development Review	2,715	59,223	29,853	20,000	32,459	30,000	*10,000*	*50%*	
100341310	Building Plan Review	150,735	192,951	299,926	620,533	315,579	620,260	*(273)*	*0%*	Based on 1/3 of building permits
100341330	Developer Fee - Street Lights	-	-	-	-	27,189	-	-		
100341400	Printing and duplicating serv	40	5	-	40	-	-	*(40)*	*-100%*	
100341910	Election qualifying fee	-	2,448	-	-	-	-	-		
100341950	NOTARY FEES	2,352	3,138	3,385	3,300	2,551	3,300	-	*0%*	
100342110	ID card fees	1,745	1,320	1,880	1,700	1,670	1,900	*200*	*12%*	
100342120	Accident Reports	1,781	2,070	2,615	2,500	1,227	2,500	-	*0%*	
100342140	Reports & Criminal History	6,960	3,870	3,860	3,600	3,171	3,600	-	*0%*	
100342150	Police Dept. Classes	60	-	-	-	-	-	-		
100342310	Fingerprinting fee	1,413	1,122	990	1,000	997	1,200	*200*	*20%*	
100343920	Sidewalk Fees	-	33,348	64,953	-	23,855	-	-		
100347100	Library use fees	8,553	10,555	11,607	11,000	9,986	12,000	*1,000*	*9%*	
100347110	Library Cafe and Book Sales	997	2,589	2,014	1,800	2,267	2,500	*700*	*39%*	
100347310	Mill Admission Fees	-	-	-	-	-	-	-		
100347510	Sports	147,423	174,801	183,778	178,400	189,531	200,000	*21,600*	*12%*	
100347520	Special classes	46,265	75,837	80,415	78,000	86,328	90,000	*12,000*	*15%*	
100347525	Library classes	-	1,062	1,240	1,000	1,224	1,300	*300*	*30%*	

100 GENERAL FUND

REVENUES

		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
		2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	2025 BUDGET	2025 YTD (10 months)	2026 BUDGET	*$ Change from 2025 Budget*	*% Change from 2025 Budget*	NOTES
100347530	Culture arts	17,051	14,360	14,852	15,000	10,895	15,000	-	*0%*	
100347540	Summer camp	40,854	29,496	75,408	55,000	77,823	80,000	*25,000*	*45%*	
100347545	Splash Pad Admissions	-	12,493	13,606	12,500	10,437	12,500	-	*0%*	
100347550	annual events	8,544	10,423	18,310	15,000	9,868	15,000	-	*0%*	
100347570	Senior Ctr - Membership Dues	2,001	5,897	7,605	6,000	8,308	9,000	*3,000*	*50%*	
100347600	Sponsorships - Recreation	3,700	7,646	7,150	-	9,645	-	-		
100347610	Sponsorships - Mill Events	-	-	-	-	-	-	-		
100347620	Sponsorships - Rise N Shine	2,585	2,917	1,550	1,500	1,868	1,500	-	*0%*	
100347900	Concessions/Other Culture Chgs	2,121	2,341	2,466	2,500	4,137	2,500	-	*0%*	
100347910	Museum Admissions	9,870	9,240	16,204	14,000	7,115	12,000	*(2,000)*	*-14%*	
100347915	Museum Train Tickets	96,790	86,432	73,747	80,000	65,871	80,000	-	*0%*	
100347920	Museum Concessions	16,005	13,579	9,804	9,500	17,407	12,000	*2,500*	*26%*	
100347922	Museum Panning	15,403	12,683	8,344	7,000	7,508	7,600	*600*	*9%*	
100347923	Museum Vendor Fees	2,150	1,200	989	500	-	500	-	*0%*	
100347925	Mill Concessions	-	-	-	-	-	-	-		
100347929	Museum - Exempt Sales	22,303	11,041	12,982	11,000	18,660	13,500	*2,500*	*23%*	
100347950	Film & Entertainment	8,890	-	-	-	-	-	-		
100349300	Bad check fees	50	100	125	150	125	150	-	*0%*	
100349400	Debit/Credit Card Service Fees	7,982	3,436	2,104	3,500	2,570	3,500	-	*0%*	2% fee began 07/01/21
TOTAL - Charges for Services		**649,235**	**805,553**	**981,698**	**1,171,023**	**996,663**	**1,270,310**	**99,287**	***8%***	
FINES & FORFEITURES										
100351100	Court fines	503,333	342,628	406,138	365,000	490,270	575,000	*210,000*	*58%*	
100351300	Library fines	12,854	11,517	14,302	12,000	7,021	8,500	*(3,500)*	*-29%*	
TOTAL - Fines & Forfeitures		**516,187**	**354,145**	**420,440**	**377,000**	**497,292**	**583,500**	**206,500**	***55%***	
INVESTMENT INCOME										
100361100	Interest revenues	68,016	453,531	611,886	656,160	459,345	580,000	*(76,160)*	*-12%*	
TOTAL - Investment Income		**68,016**	**453,531**	**611,886**	**656,160**	**459,345**	**580,000**	**(76,160)**	***-12%***	
CONTRIBUTIONS AND DONATIONS										
100371005	Police Explorer Donation	1,079	-	-	-	-	-	-		
100371120	Museum & Train Donations	500	-	-	-	-	-	-		
100371125	Library Donation	422	561	887	-	1,170	-	-		
100371140	SENIOR MEAL DONATIONS	5,516	7,075	7,082	5,500	7,265	6,500	*1,000*	*18%*	
100371150	Police Contributions	4,118	1,000	3,000	1,000	100	1,000	-	*0%*	
100371160	Police Contributions - ALIVE	-	-	-	-	-	-	-		
100371170	Police Employee Fundraiser	-	-	-	-	-	-	-		
100372020	Mill Donations	-	-	-	-	-	-	-		
100373000	Shop w a Cop Donations	19,215	20,799	17,157	20,000	19,766	20,000	-	*0%*	
TOTAL - Contributions and Donations		**30,850**	**29,435**	**28,126**	**26,500**	**28,302**	**27,500**	**1,000**	***4%***	

100 GENERAL FUND

REVENUES

		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
		2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	2025 BUDGET	2025 YTD (10 months)	2026 BUDGET	*$ Change from 2025 Budget*	*% Change from 2025 Budget*	NOTES
MISCELLANEOUS										
100381000	Use of Fund Balance	-	-	-	(25,695)	-	-	*25,695*	*-100%*	
100381100	Rents & Royalties - Recreation	47,048	68,316	65,894	63,800	73,320	80,000	*16,200*	*25%*	
100381110	Rents & Royalties - Mill	7,804	8,753	9,679	8,750	-	8,750	-	*0%*	
100381120	Rents & Royalties - Other	10,609	9,498	7,956	8,064	6,742	8,200	*136*	*2%*	
100382100	Co-op Returns	-	10,830	12,745	10,000	-	13,000	*3,000*	*30%*	
100383100	Insurance Reimbursement	10,771	8,413	(962)	11,594	23,030	5,000	*(6,594)*	*-57%*	
100385100	Sales Tax Discount	293	290	293	300	242	300	-	*0%*	
100389100	MISCELLANEOUS INCOME	53,817	21,350	32,562	43,500	74,755	40,650	*(2,850)*	*-7%*	
100389200	Opioid Settlement Funds	-	53,093	56,873	-	8,271	15,000	*15,000*		
100389600	Cash Over/Short	25	25	(163)	-	(119)	-	-		
100389999	Over/Short	-	-	-	-	-	-	-		
TOTAL - Miscellaneous		**130,366**	**180,568**	**184,876**	**120,313**	**186,241**	**170,900**	**50,587**	***42%***	
OTHER FINANCING SOURCES										
100391100	Transfer from Hotel (3%)	173,376	175,760	162,992	160,875	121,315	176,438	*15,563*	*10%*	
100391110	OPERATING TRANSFER	-	-	-	-	-	-	-		
100391210	Transfer from Self-Funded	-	46,590	85,113	-	-	103,344	*103,344*		EE Bonus - Fund fr Self Ins. Fund
100391222	Transfer from Capital Grants	-	-	-	567,926	567,926	-	*(567,926)*	*-100%*	
100391230	Transfer from ARPA	6,042,931	-	-	-	-	-	-		
100391250	Transfer from Water & Sewer	1,309,737	1,376,100	1,510,537	1,624,179	1,353,483	1,740,151	*115,972*	*7%*	
100391254	Transfer from Solid Waste	60,061	54,156	59,239	63,327	52,773	65,405	*2,078*	*3%*	
100392100	Sale of general fixed assets	-	63,135	175,180	15,000	4,011	-	*(15,000)*	*-100%*	
TOTAL - Other Financing Sources		**7,586,105**	**1,715,741**	**1,993,061**	**2,431,307**	**2,099,507**	**2,085,338**	**(345,969)**	***-14%***	
	TOTAL GENERAL FUND REVENUES	**23,171,062**	**19,656,898**	**21,742,241**	**23,513,620**	**19,623,246**	**24,120,937**	**607,317**	***3%***	

City of Villa Rica
2026 Budget

210 FEDERAL SEIZURES
REVENUES

		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
		2022 ACTUALS	**2023 ACTUALS**	**2024 ACTUALS**	**2025 BUDGET**	**2025 YTD (10 months)**	**2026 BUDGET**	***$ Change from 2025 Budget***	***% Change from 2025 Budget***	**NOTES**
FINES & FORFEITURES										
210351320	Confiscations	-	-	-	1,000	-	1,000	-	*0%*	
TOTAL - Fines & Forfeitures		**-**	**-**	**-**	**1,000**	**-**	**1,000**	**-**	***0%***	
INVESTMENT INCOME										
210361100	Interest Revenue	-	-	-	-	-	-	-		
TOTAL - Investment Income		**-**	**-**	**-**	**-**	**-**	**-**	**-**		
OTHER FINANCING SOURCES										
210381000	Use of Fund Balance	-	-	-	-	-	-	-		
210392100	Sale of Assets	-	-	-	-	-	-	-		
TOTAL - Other Financing Sources		**-**	**-**	**-**	**-**	**-**	**-**	**-**		
	TOTAL FEDERAL SEIZURES REVENUE	**-**	**-**	**-**	**1,000**	**-**	**1,000**	**-**	***0%***	

City of Villa Rica
2026 Budget

212 STATE SEIZURES
REVENUES

		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
		2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	2025 BUDGET	2025 YTD (10 months)	2026 BUDGET	*$ Change from 2025 Budget*	*% Change from 2025 Budget*	NOTES
FINES & FORFEITURES										
212351330	State Seizure Revenue	3,092	9,342	-	1,000	118,882	1,000	-	*0%*	
TOTAL - Fines & Forfeitures		**3,092**	**9,342**	**-**	**1,000**	**118,882**	**1,000**	**-**	***0%***	
INVESTMENT INCOME										
212361100	Interest Revenue	-	-	-	-	-	-	-		
TOTAL - Investment Income		**-**	**-**	**-**	**-**	**-**	**-**	**-**		
MISCELLANEOUS INCOME										
212381000	Use of Fund Balance	-	-	-	20,670	-	-	*(20,670)*	*-100%*	
TOTAL - Miscellaneous Income		**-**	**-**	**-**	**20,670**	**-**	**-**	**(20,670)**	***-100%***	
	TOTAL STATE SEIZURES REVENUES	**3,092**	**9,342**	**-**	**21,670**	**118,882**	**1,000**	**(20,670)**	***-95%***	

City of Villa Rica
2026 Budget

270 EASTSIDE TAD

REVENUES		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
		2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	2025 BUDGET	2025 YTD (10 months)	2026 BUDGET	*$ Change from 2025 Budget*	*% Change from 2025 Budget*	NOTES
INVESTMENT INCOME										
270361100	Interest	-	6,219	649,702	-	311,115	-	-		
TOTAL - Investment Income		**-**	**6,219**	**649,702**	**-**	**311,115**	**-**	**-**		
MISCELLANEOUS										
270381000	Use of Fund Balance	-	-	-	8,881,266	-	6,943,560	*(1,937,706)*	*-22%*	
270393200	Bond Proceeds	-	20,985,000	-	-	-	-	-		
TOTAL - Miscellaneous		**-**	**20,985,000**	**-**	**8,881,266**	**-**	**6,943,560**	**(1,937,706)**	***-22%***	
TOTAL EASTSIDE TAD		**-**	**20,991,219**	**649,702**	**8,881,266**	**311,115**	**6,943,560**	**(1,937,706)**	***-22%***	

City of Villa Rica
2026 Budget

275 HOTEL/MOTEL TAX FUND

REVENUES		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
		2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	2025 BUDGET	2025 YTD (10 months)	2026 BUDGET	*$ Change from 2025 Budget*	*% Change from 2025 Budget*	NOTES
TAXES										
275314100	Hotel/Motel Tax Revenue	375,649	380,813	353,149	348,563	262,849	382,281	*33,718*	*10%*	
275391140	Product Development (1.5%)	86,688	87,880	81,496	80,438	60,657	88,219	*7,781*	*10%*	
TOTAL - Taxes		**462,337**	**468,692**	**434,645**	**429,001**	**323,506**	**470,500**	**41,499**	***10%***	
INVESTMENT INCOME										
275361100	Interest Income	663	4,946	6,512	-	3,803	-	-		
TOTAL - Investment Income		**663**	**4,946**	**6,512**	**-**	**3,803**	**-**	**-**		
MISCELLANEOUS										
275381000	Use of Fund Balance	-	-	-	84,766	-	-	*(84,766)*	*-100%*	
TOTAL - Miscellaneous		**-**	**-**	**-**	**84,766**	**-**	**-**	**(84,766)**	***-100%***	
	TOTAL HOTEL/MOTEL TAX FUND	**463,000**	**473,638**	**441,157**	**513,767**	**327,309**	**470,500**	**(43,267)**	***-8%***	

City of Villa Rica
2026 Budget

290 CEMETERY FUND

REVENUES		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	**ADOPTED**			
		2022 ACTUALS	**2023 ACTUALS**	**2024 ACTUALS**	**2025 BUDGET**	**2025 YTD (10 months)**	**2026 BUDGET**	***$ Change from 2025 Budget***	***% Change from 2025 Budget***	**NOTES**
CHARGES FOR SERVICE										
290349100	Cemetery Fees - Hillcrest	525	1,900	700	300	300	300	-	*0%*	
290349110	Cemetery Fees - Garden of Rest	1,900	2,800	1,900	1,200	1,700	1,200	-	*0%*	
TOTAL - Charges for Service		**2,425**	**4,700**	**2,600**	**1,500**	**2,000**	**1,500**	**-**	***0%***	
INVESTMENT INCOME										
290361100	Interest Revenue	22	3	-	-	0	-	-		
TOTAL - Investment Income		**22**	**3**	**-**	**-**	**0**	**-**	**-**		
CONTRIBUTIONS AND DONATIONS										
290371015	Donations	27,486	200	-	-	-	-	-		
TOTAL - Contributions and Donations		**27,486**	**200**	**-**	**-**	**-**	**-**	**-**		
MISCELLANEOUS										
290381000	Use of Fund Balance	-	-	-	11,900	-	-	*(11,900)*	*-100%*	
TOTAL - Miscellaneous		**-**	**-**	**-**	**11,900**	**-**	**-**	**(11,900)**	***-100%***	
OTHER FINANCING SOURCES										
290391100	Transfer from General Fund	51,404	10,265	25,955	17,300	14,417	29,100	*11,800*	*68%*	
TOTAL - Miscellaneous		**51,404**	**10,265**	**25,955**	**17,300**	**14,417**	**29,100**	**11,800**	***68%***	
	TOTAL CEMETERY FUND	**81,337**	**15,168**	**28,555**	**30,700**	**16,417**	**30,600**	***(100)***	***0%***	

City of Villa Rica
2026 Budget

746 TECHNOLOGY FEE

REVENUES		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	**ADOPTED**			
		2022 ACTUALS	**2023 ACTUALS**	**2024 ACTUALS**	**2025 BUDGET**	**2025 YTD (10 months)**	**2026 BUDGET**	***$ Change from 2025 Budget***	***% Change from 2025 Budget***	**NOTES**
FINES & FORFEITURES										
746351120	Techology Fee	42,912	-	-	35,600	27,709	35,600	-	*0%*	
TOTAL - Fines and Forfeitures		**42,912**	**-**	**-**	**35,600**	**27,709**	**35,600**	**-**	***0%***	
MISCELLANEOUS										
746381000	Use of Fund Balance	-	-	-	-	-	-	-		
TOTAL - Miscellaneous		**-**	**-**	**-**	**-**	**-**	**-**	**-**		
	TOTAL TECHNOLOGY FEE	**42,912**	**-**	**-**	**35,600**	**27,709**	**35,600**	**-**	***0%***	

City of Villa Rica
2026 Budget

335 CAPITAL PROJECT FUND - PUBLIC ROADS

REVENUES		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	**ADOPTED**			
		2022 ACTUALS	**2023 ACTUALS**	**2024 ACTUALS**	**2025 BUDGET**	**2025 YTD (10 months)**	**2026 BUDGET**	***$ Change from 2025 Budget***	***% Change from 2025 Budget***	**NOTES**
INTERGOVERNMENTAL										
335334111	LMIG	185,633	188,924	475,506	489,267	489,266	249,779	*(239,488)*	*-49%*	
TOTAL - Intergovernmental		**185,633**	**188,924**	**475,506**	**489,267**	**489,266**	**249,779**	**(239,488)**	***-49%***	
INVESTMENT INCOME										
335361100	Interest Revenue	-	-	-	-	-	-	-		
TOTAL - Investment Income		**-**	**-**	**-**	**-**	**-**	**-**	**-**		
MISCELLANEOUS										
335381000	Use of Fund Balance	-	-	-	263,074	-	-	*(263,074)*	*-100%*	
TOTAL - Miscellaneous		**-**	**-**	**-**	**263,074**	**-**	**-**	**(263,074)**	***-100%***	
OTHER FINANCING SOURCES										
335391100	General Fd Operating Transfer	-	-	-	-	-	-	-		
TOTAL - Other Financing Sources		**-**	**-**	**-**	**-**	**-**	**-**	**-**		
	TOTAL CAPITAL PROJECTS - ROADS	**185,633**	**188,924**	**475,506**	**752,341**	**489,266**	**249,779**	**(502,562)**	***-67%***	

City of Villa Rica
2026 Budget

340 CAPITAL PROJECTS - GRANTS

REVENUES		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
		2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	2025 BUDGET	2025 YTD (10 months)	2026 BUDGET	*$ Change from 2025 Budget*	*% Change from 2025 Budget*	NOTES
INTERGOVERNMENTAL										
340331350	Rural Downtown Redev. Grant	-	-	-	-	-	-	-		
340331351	Northside Downtown Streetscape	-	-	23,597	1,120,403	119,166	1,001,237	*(119,166)*	*-11%*	
TOTAL - Intergovernmental		**-**	**-**	**23,597**	**1,120,403**	**119,166**	**1,001,237**	**(119,166)**	***-11%***	
MISCELLANEOUS										
340381000	Use of Fund Balance	-	-	-	806,918	-	143,458	*(663,460)*	*-82%*	
TOTAL - Miscellaneous		**-**	**-**	**-**	**806,918**	**-**	**143,458**	**(663,460)**	***-82%***	
OTHER FINANCING SOURCES										
340391100	Capital Projects Transfers	-	-	-	-	-	-	-		
340391210	Operating Transfers In - GF	-	853,926	-	-	-		-		
TOTAL - Other Financing Sources		**-**	**853,926**	**-**	**-**	**-**	**-**	**-**		
340 CAPITAL PROJECTS - GRANTS		**-**	**853,926**	**23,597**	**1,927,321**	**119,166**	**1,144,695**	**(782,626)**	***-41%***	

City of Villa Rica
2026 Budget

350 CAPITAL PROJECTS - GENERAL FUND

REVENUES		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
		2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	2025 BUDGET	2025 YTD (10 months)	2026 BUDGET	*$ Change from 2025 Budget*	*% Change from 2025 Budget*	NOTES
INTERGOVERNMENTAL										
350331301	TE Grant Fullerville Trail	-	-	-	-	-		-		
350332100	Carroll County Contribution	-	-	-	-	-		-		
TOTAL - Intergovernmental		-	-	-	-	-	-	-		
CONTRIBUTIONS										
350372040	Other Donations	-	-	-	-	-		-		
350373000	Donations	-	-	-	-	-		-		
TOTAL - Contributions		-	-	-	-	-	-	-		
MISCELLANEOUS										
350381000	Use of Fund Balance	-	-	-	-	-		-		
TOTAL - Miscellaneous		-	-	-	-	-	-	-		
OTHER FINANCING SOURCES										
350391100	Capital Projects Transfers	479,147	590,494	2,860,469	1,262,190	544,245	607,050	*(655,140)*	*-52%*	
350391210	Operating Transfers In - GF	-	-	-	-	-		-		
TOTAL - Other Financing Sources		**479,147**	**590,494**	**2,860,469**	**1,262,190**	**544,245**	**607,050**	**(655,140)**	***-52%***	
TOTAL CAPITAL PROJECTS - GF		**479,147**	**590,494**	**2,860,469**	**1,262,190**	**544,245**	**607,050**	**(655,140)**	***-52%***	

City of Villa Rica
2026 Budget

505 WATER AND SEWER FUND
REVENUES

		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
		2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	2025 BUDGET	2025 YTD (10 months)	2026 BUDGET	*$ Change from 2025 Budget*	*% Change from 2025 Budget*	NOTES
CHARGES FOR SERVICES										
505344210	Water Charges	2,379,024	2,637,729	2,852,556	2,787,000	3,024,398	3,842,000	*1,055,000*	*38%*	Trend + 3% Growth
505344211	Water Tap Fee	277,650	364,150	522,200	1,057,500	797,375	846,000	*(211,500)*	*-20%*	
505344212	Misc Water Sales	37,722	34,400	44,919	47,840	37,499	46,300	*(1,540)*	*-3%*	
505344215	Water Base Fee	1,205,407	1,221,548	1,246,047	1,243,000	1,084,016	1,340,000	*97,000*	*8%*	Trend + 3% Growth
505344230	Sewage Charges	3,451,991	3,595,589	3,683,110	3,519,500	3,394,470	4,195,500	*676,000*	*19%*	Trend + 3% Growth
505344231	Sewer Tap Fees	629,800	958,550	1,097,500	2,575,999	2,044,330	2,256,000	*(319,999)*	*-12%*	
505344232	Developer Fees - Lift Stations	-	51,178	941,760	-	-	-	-		
505344235	BOD-TSS Surcharges	18,715	11,888	45,877	15,000	34,398	41,300	*26,300*	*175%*	
505344236	FOG Application Fee	-	-	7,250	5,000	1,740	2,500	*(2,500)*	*-50%*	
505344240	Sewer Base Fee	982,361	998,319	1,019,289	1,021,000	897,361	1,110,000	*89,000*	*9%*	Trend + 3% Growth
505344255	Sewage Fees - Douglas Co	202,131	203,156	194,762	204,500	137,282	206,000	*1,500*	*1%*	
505344290	Late Fee	142,448	161,738	158,511	163,000	146,055	170,000	*7,000*	*4%*	
505344291	Connect Fee	34,095	25,900	30,525	30,000	28,622	34,500	*4,500*	*15%*	
505349300	Bad Check Fees	1,375	1,475	650	600	100	600	-	*0%*	
TOTAL - Charges for Services		**9,362,720**	**10,265,620**	**11,844,956**	**12,669,939**	**11,627,647**	**14,090,700**	**1,420,761**	***11%***	
INVESTMENT INCOME										
505361100	Interest Revenue	71,979	329,712	298,237	247,500	170,088	200,000	*(47,500)*	*-19%*	
TOTAL - Investment Income		**71,979**	**329,712**	**298,237**	**247,500**	**170,088**	**200,000**	**(47,500)**	***-19%***	
MISCELLANEOUS										
505381000	Use of Fund Balance	-	-	-	69,939	-	(477,979)	*(547,918)*		
505383100	Insurance Reimbursements	-	-	-	-	-	-	-		
505389000	Other Miscellaneous Revenue	1,620	2,092	20,306	2,000	340	2,000	-	*0%*	
505389999	Over/Short	-	-	-	-	-	-	-		
TOTAL - Miscellaneous		**1,620**	**2,092**	**20,306**	**71,939**	**340**	**(475,979)**	**(547,918)**	***-762%***	
OTHER FINANCING SOURCES										
505391432	Capital Contribution SPLOST	-	-	-	-	-	-	-		
505391130	Transfer from General Fund	6,002,007	-	-	-	-	-	-		
505391210	Transfer from Self-Funded	-	9,792	18,068	-	-	21,961	*21,961*		EE Bonus - Fund fr Self Ins. Fund
505392210	Sale of Assets	-	2,891	50,298	-	-	-	-		
TOTAL - Other Financing Sources		**6,002,007**	**12,682**	**68,366**	**-**	**-**	**21,961**	**21,961**		
	TOTAL WATER AND SEWER FUND	**15,438,326**	**10,610,106**	**12,231,864**	**12,989,378**	**11,798,074**	**13,836,682**	**847,304**	***7%***	

City of Villa Rica
2026 Budget

540 SOLID WASTE FUND

REVENUES		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
		2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	2025 BUDGET	2025 YTD (10 months)	2026 BUDGET	*$ Change from 2025 Budget*	*% Change from 2025 Budget*	NOTES
CHARGES FOR SERVICES										
540344110	Sanitation Collection	1,028,864	1,145,968	1,229,798	1,238,371	1,073,457	1,348,122	*109,751*	*9%*	Trend + 3% Growth
540344111	Sanitation Fees - Douglas co	86,092	93,784	92,381	97,200	64,236	99,250	*2,050*	*2%*	
540344115	Solid Waste Collection	447,114	462,016	473,380	487,700	399,731	494,000	*6,300*	*1%*	
540344120	Excess Solid Waste Collection	2,495	5,934	2,460	2,500	2,272	2,700	*200*	*8%*	
TOTAL - Charges for Services		**1,564,566**	**1,707,702**	**1,798,019**	**1,825,771**	**1,539,695**	**1,944,072**	**118,301**	***6%***	
INVESTMENT INCOME										
540361100	Interest Revenue	1,337	10,029	15,211	13,634	12,143	15,000	*1,366*	*10%*	
TOTAL - Investment Income		**1,337**	**10,029**	**15,211**	**13,634**	**12,143**	**15,000**	**1,366**	***10%***	
MISCELLANEOUS										
540381000	Use of Fund Balance	-	-	-	39,420	-	-	*(39,420)*	*-100%*	
540383100	Insurance Reimb	-	-	-	-	-	-	-		
540389100	Miscellaneous	8,584	7,389	8,050	7,270	6,130	8,000	*730*	*10%*	
TOTAL - Miscellaneous		**8,584**	**7,389**	**8,050**	**46,690**	**6,130**	**8,000**	**(38,690)**	***-83%***	
OTHER FINANCING SOURCES										
540391130	Operating Transfer in	-	-	-	-	-	-	-		
540391432	SPLOST Contribution	-	-	-	-	-	-	-		
540391210	Transfer from Self-Funded	-	1,749	2,331	-	-	3,230	*3,230*		EE Bonus - Fund fr Self Ins. Fund
540392210	Sale of Assets	-	24,540	-	-	-	-	-		
TOTAL - Other Financing Sources		**-**	**26,289**	**2,331**	**-**	**-**	**3,230**	**3,230**		
	TOTAL SOLID WASTE FUND	**1,574,486**	**1,751,409**	**1,823,610**	**1,886,095**	**1,557,967**	**1,970,302**	**84,207**	***4%***	

City of Villa Rica
2026 Budget

560 STORMWATER
REVENUES

		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
		2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	2025 BUDGET	2025 YTD (10 months)	2026 BUDGET	*$ Change from 2025 Budget*	*% Change from 2025 Budget*	NOTES
INTERGOVERNMENTAL										
560334110	GDOT Reimbursements	184,523	-	-	-	-	-	-		
TOTAL - Intergovernmental		**184,523**	**-**	**-**	**-**	**-**	**-**	**-**		
CHARGES FOR SERVICES										
560344110	Stormwater Charges	-	-	-	-	-	-	-		
TOTAL - Charges for Services		**-**	**-**	**-**	**-**	**-**	**-**	**-**		
MISCELLANEOUS										
560381000	Use of Fund Balance	-	-	-	151,319	-	-	*(151,319)*	*-100%*	
TOTAL - Miscellaneous		**-**	**-**	**-**	**151,319**	**-**	**-**	**(151,319)**	***-100%***	
OTHER FINANCING SOURCES										
560391110	Operating Transfer from GF	261,284	262,822	289,168	320,911	267,426	312,226	*(8,685)*	*-3%*	
560391210	Transfer from Self-Funded	-	699	1,166	-	-	1,292	*1,292*		EE Bonus - Fund fr Self Ins. Fund
560391250	Transfer from Water Sewer	-	1,074,000	-	-	-	-	-		
TOTAL - Other Financing Sources		**261,284**	**1,337,521**	**290,334**	**320,911**	**267,426**	**313,518**	**(7,393)**	***-2%***	
TOTAL STORMWATER FUND		**445,807**	**1,337,521**	**290,334**	**472,230**	**267,426**	**313,518**	**(158,712)**	***-34%***	

City of Villa Rica
2026 Budget

610 SELF FUNDED INSURANCE

REVENUES		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	**ADOPTED**			
		2022 ACTUALS	**2023 ACTUALS**	**2024 ACTUALS**	**2025 BUDGET**	**2025 YTD (10 months)**	**2026 BUDGET**	***$ Change from 2025 Budget***	***% Change from 2025 Budget***	**NOTES**
INVESTMENT INCOME										
610361100	Interest Revenue	-	-	-	-	-	-	-		
TOTAL - Investment Income		**-**	**-**	**-**	**-**	**-**	**-**	**-**		
CONTRIBUTIONS AND DONATIONS										
610371010	Employer Contributions	1,862,922	2,009,548	1,959,124	2,098,439	1,804,933	2,124,597	*26,158*	*1%*	
610371020	Employee Contributions	254,944	285,543	308,960	372,163	338,877	340,013	*(32,150)*	*-9%*	
610371030	COBRA Contributions	5,395	-	21,121	-	2,746	-	-		
TOTAL - Contributions and Donations		**2,123,261**	**2,295,091**	**2,289,205**	**2,470,602**	**2,146,556**	**2,464,610**	**(5,992)**	***0%***	
MISCELLANEOUS										
610381000	Use of Fund Balance	-	-	-	-	-	129,827	*129,827*		EE Bonus - Fund fr Self Ins. Fund
610389000	Rebates	15,905	27,941	30,297	-	36,664	5,992	*5,992*		
TOTAL - Miscellaneous		**15,905**	**27,941**	**30,297**	**-**	**36,664**	**135,819**	**135,819**		
OTHER FINANCING SOURCES										
610391100	Transfer from General Fund	-	-	-	-	-		-		
TOTAL - Other Financing Sources		**-**	**-**	**-**	**-**	**-**	**-**	**-**		

TOTAL GENERAL FUND REVENUES	**2,139,166**	**2,323,032**	**2,319,502**	**2,470,602**	**2,183,219**	**2,600,429**	**129,827**	***5%***	

City of Villa Rica
2026 Budget

285 VR PFA DEBT SERVICE FUND

REVENUES		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
		2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	2025 BUDGET	2025 YTD (10 months)	2026 BUDGET	*$ Change from 2025 Budget*	*% Change from 2025 Budget*	NOTES
INVESTMENT INCOME										
285361100	Interest Revenue	-	-	-	-	-	-	-		
TOTAL - Investment Income		**-**	**-**	**-**	**-**	**-**	**-**	**-**		
OTHER FINANCING SOURCES										
285381000	Use of Fund Balance	-	-	-	-	-	-	-		
285391100	Operating Transfer from General Fd	-	-	-	-	-	-	-		
285391220	Operating Transfer from Water/Sewer	1,844,877	2,404,705	2,406,581	2,400,820	2,335,133	2,400,025	*(795)*	*0%*	
285393300	Refunding Bonds Issued	31,880,000	-	-	-	-	-	-		
TOTAL - Other Financing Sources		**33,724,877**	**2,404,705**	**2,406,581**	**2,400,820**	**2,335,133**	**2,400,025**	**(795)**	***0%***	
	TOTAL VR PFA DEBT SERVICE FUND	**33,724,877**	**2,404,705**	**2,406,581**	**2,400,820**	**2,335,133**	**2,400,025**	**(795)**	***0%***	

City of Villa Rica
2026 Budget

420 VR URA TAD DEBT SERVICE FUND

REVENUES		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
		2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	2025 BUDGET	2025 YTD (10 months)	2026 BUDGET	*$ Change from 2025 Budget*	*% Change from 2025 Budget*	NOTES
TAXES										
420311100	Real prop-current year-Carroll	-	-	44,981	-	297,835	487,528	*487,528*		
420311200	Real prop-prior year-Carroll	-	-	-	-	84	-	-		
420319100	Property tax - Penalty & Int	-	-	-	-	-	-	-		
TOTAL - Taxes		**-**	**-**	**44,981**	**-**	**297,835**	**487,528**	**487,528**		
INVESTMENT INCOME										
420361100	Interest Revenue	-	712	68,417	-	37,517	3,000	*3,000*		
TOTAL - Investment Income		**-**	**712**	**68,417**	**-**	**37,517**	**3,000**	**3,000**		
OTHER FINANCING SOURCES										
420381000	Use of Fund Balance	-	-	-	940,128	-	413,700	*(526,428)*		
420391100	Operating Transfer from General Fd	-	-	-	-	-	1,112,380	*1,112,380*		
420391260	Transfer from Eastside TAD	-	1,653,058	-	-	-	-	-		
TOTAL - Other Financing Sources		**-**	**1,653,058**	**-**	**940,128**	**-**	**1,526,080**	**585,952**	***62%***	
	TOTAL VR URA TAD DEBT SERVICE FUND	**-**	**1,653,770**	**113,399**	**940,128**	**335,352**	**2,016,608**	**1,076,480**	***115%***	

BUDGET REQUESTS

- *Personnel*
- *Operating*
- *Capital*

SPLOST CAPITAL SUMMARIES

FY26 Budget Requests (Personnel, Operating & Capital)							
			REQUESTED				ADOPTED
Budget Request		GL Account #	2026 Personnel Requested	2026 Operating Requested	2026 Capital Requested		2026 BUDGET
GENERAL FUND							
Administration							
City Clerk	Assistant City Clerk - Open Record Req. ($55K + $19K Benefits +$5K Set Up Costs)	100-1320-511100	74,250	5,000	-		-
Information Technology	IT Help Desk Representative ($45K Salary + $15K Benefits + $5K Set Up Costs)	100-1535-511100	60,750	5,000	-		-
	Update Camera Systems at PD, Gold Dust, City Hall, Distribution, & Powell Park	350-1535-542200	-	-	35,000		35,000
Human Resources	HR Coordinator ($45K Salary + $15K Benefits + $5K Set Up Costs)	100-1540-511100	60,750	5,000	-		-
Customer Service	Customer Service Representative ($45K Salary + $15K Benefits + $3K Set Up Costs)	100-1590-511100	60,750	3,000	-		-
Total Administration			**256,500**	**18,000**	**35,000**		**35,000**
Community Development & Bldg. Maint.							
Community Development	Stipend - Planning & Zoning Comm. ($75 Chairman/$50 Member per Meeting)	100-7400-521200	-	3,400	-		-
	Stipend - Historic Preservation Comm. ($75 Chairman/$50 Member per Meeting)	100-7400-521200	-	3,900	-		-
Building Maintenance	FT Custodian ($45K Salary + $15K Benefits + $1.5K Set Up Costs)	100-4500-511100	60,750	1,500	-		-
Avanti Building	Roofing Repairs	100-4110-522210	-	15,000	-		-
	Painting the Rear of the Building	100-4110-522210	-	15,000	-		-
	Replace door locks and hardware with Coremax	100-4110-522210	-	30,000	-		-
	High Velocity Fans	350-4905-541300	-	-	30,000		30,000
North Avenue Chapel	Full Interior Renovation (To make it more marketable)	350-1320-541300	-	-	178,200		-
Downtown Basketball Gym	Scorekeeper table and Scoreboard	350-6110-541360	-	-	14,000		-
	Spectator Bleachers	350-6110-541360	-	-	25,000		-
	Team Bleachers	350-6110-541360	-	-	3,500		-
Gold Dust	New Pavillion between fields 1 & 2 (Demo Current restroom and concession stand)	350-6110-541220	-	-	42,000		-
	Additional Sun shade/Awning at Fitness Court	350-6110-541220	-	-	15,000		-
Police Department & Court Room	Flooring Replacement from VCT to LVP	100-3210-522210	-	30,000	-		-
Powell Park	Ceiling Tile Replacement	100-6110-522210	-	7,500	-		-
Splash Pad	Pump or Equipment Replacement at Failure	100-6110-522220	-	30,000	-		-
VPLEX Complex	Civic Center Reno (Incl. stone façade on exterior, new flooring & trim throughout, new ceiling tiles, kitchen renovation/relocation, new interior and exterior paint)	350-6110-522210	-	-	195,000		-
VPLEX Training Center	Complete Renovation of the facility including HVAC, New Flooring, Paint, Nets	350-6110-541320	-	-	75,000		-
	Total Community Development & Building Maintenance		**60,750**	**136,300**	**577,700**		**30,000**

FY26 Budget Requests (Personnel, Operating & Capital)							
			REQUESTED				ADOPTED
Budget Request		GL Account #	2026 Personnel Requested	2026 Operating Requested	2026 Capital Requested		2026 BUDGET
Public Safety							
Police	CID Vehicle (Ford Escape or similar - upfitted for PD)	324-3210-542200	-	-	30,730		30,730
	Police Interceptors (Qty 6) w/ upfitting (Radio, Cameras, Laptop, Lights, & Graphics) ($81K Each)	350-3210-542200	-	-	487,250		487,250
	Patrol Officer ($50K - Salary + $22K - Benefits + $10K Supplies)	100-3210-511100	71,700	10,550	-		28,475
	Patrol Officer ($50K - Salary + $22K - Benefits + $10K Supplies)	100-3210-511100	71,700	10,550	-		28,475
	Patrol Officer ($50K - Salary + $22K - Benefits + $10K Supplies)	100-3210-511100	71,700	10,550	-		28,475
	Patrol Officer ($50K - Salary + $22K - Benefits + $10K Supplies)	100-3210-511100	71,700	10,550	-		28,475
	Vest Worn Portable Radios (Qty 4)	322-3210-542500	-	-	19,002		19,002
	Total Public Safety		**286,800**	**42,200**	**536,982**		**650,882**
Public Works							
Streets	Concrete Grinder	321-4210-542500	-	-	15,000		15,000
	30 X 40 Pole Barn at Spring Lake for Equipment Storage	322-4210-541200	-	-	20,000		20,000
	Traffic Calming	322-4210-541400	-	-	25,000		25,000
	Traffic Calming (Thomas Dorsey & Eleanor Walk - Speed Tables)	323-4210-541400	-	-	25,000		25,000
Fleet Maintenance	R1234YF Recovery Machine (Air-Conditioning Repair - prevent out-sourcing)	350-4905-542500	-	-	10,000		10,000
	Mechanic ($50K Salary + $17.5K Benefits + $1K Supplies)	100-4905-511100	67,500	1,000	-		-
Grounds Maintenance	Bobcat ZT7000 61" Zero Turn Lawnmower	350-4910-542500	-	-	14,050		-
	Bobcat ZT7000 72" Zero Turn Lawnmower	350-4910-542500	-	-	15,000		-
	Kubota 72" zero turn lawnmower (Qty 2)	350-4910-542500	-	-	35,200		35,200
	Land Pride GR1525 stump grinder that attaches to a farm tractor	350-4910-542500	-	-	5,900		-
	Gold Dust Park Landscaping (Material and labor to install 141 trees/shrubs and approximately 300 bales of pine straw)	100-6110-522240	-	25,000	-		-
	Equipment Operator ($40K Salary + $14K Benefits +$1K Supplies)	100-4910-511100	54,000	1,000	-		-
	Reclassify Manager to Deputy Public Work Director ($17K Salary + $1.2 Benefits + $4.2K Training)	100-4910-511100	18,148	4,250	-		-
	Sany SY60C mini excavator with 2 bucket sizes and brush cutter attachment	350-4910-542500	-	-	79,790		-
	2025 T-350 15 Passenger Van (Replacing 19 Y/O Community Service Van - 175K Mi)	350-4910-542200	-	-	66,520		-
	Two 2025 7X20 Landscape trailers	350-4910-542500	-	-	9,600		9,600
	Total Public Works		**139,648**	**31,250**	**321,060**		**139,800**
Recreation							
Recreation - Admin	Fullerville Playground Equipment	350-6110-541250	-	-	100,000		-
	Gold Dust Senior & Programs Pavillion (Possible 15K Donation)	350-6110-541220	-	-	54,000		-
	John Deere Gator TX Model	350-6110-542500	-	-	9,580		-
	Gold Dust - Replace the Basketball Gym Flooring	323-6110-541320	-	-	105,000		105,000
	PT Facility Attendant ($24K Salary + $1.8K Benefits + $600 Supplies)	100-6110-511100	25,492	600	-		-
	Total Recreation		**25,492**	**600**	**268,580**		**105,000**
	TOTAL GENERAL FUND/GENERAL CAPITAL FUND		**769,190**	**228,350**	**1,739,322**		**960,682**

FY26 Budget Requests (Personnel, Operating & Capital)							
			REQUESTED				ADOPTED
Budget Request		GL Account #	2026 Personnel Requested	2026 Operating Requested	2026 Capital Requested		2026 BUDGET
WATER & SEWER FUND							
Utility Customer Service	Meters - Residential - New Construction	505-1590-541410	-	-	232,000		232,000
	Meters - Residential - Receivers Only	505-1590-541411	-	-	70,000		70,000
	2 -Neptune R900 Antenna Reading Capabilities (Reads Water Usage in real time)	505-1590-542500	-	12,500	65,000		77,500
	Total Utility Customer Service		**-**	**12,500**	**367,000**		**379,500**
Wastewater Treatment Plant	Polyethylene Chemical Storage Tank	505-4330-542500	-	-	45,000		45,000
	Ford F-150 (To replace 2003 F-150 with high maintenance costs, 189K miles)	505-4330-542200	-	-	50,000		50,000
	Rigid Model 1224 Pipe Threading Machine	505-4330-542500	-	-	15,000		15,000
	Ford F-150 (To replace wrecked 2016 F-150)	505-4330-542200	-	-	50,000		50,000
	Misc Pump Replacements	505-4330-541400	-	-	100,000		100,000
	Total Wastewater Plant		**-**	**-**	**260,000**		**260,000**
Water Treatment Plant	Conner's Road Booster Station Generator	505-4420-542500	-	-	80,000		80,000
	Water Treatment Facility Safety & Security Improvements	505-4420-541300	-	-	65,000		65,000
	Replacement Motors / Drives / Pumps Etc.	505-4420-541400	-	-	50,000		50,000
	Total Water Treatment Plant		**-**	**-**	**195,000**		**195,000**
Collection & Distribution	Ford F-450 Service Truck (Replacing Truck with 192K Miles)	505-4440-542200	-	-	85,000		85,000
	North Candler/West Gordon water line replacement	505-4440-541400	-	-	225,000		225,000
	Total Collection & Distribution		**-**	**-**	**310,000**		**310,000**
	TOTAL WATER & SEWER FUND		**-**	**12,500**	**1,132,000**		**1,144,500**
STORMWATER FUND							
Stormwater	Kubota Compact Excavator K008-5	560-4320-542500	-	-	28,000		28,000
	TOTAL STORMWATER FUND		**-**	**-**	**28,000**		**28,000**
SANITATION / SOLID WASTE FUND							
Sanitation/SW	Non-CDL Operator for Street sweeper ($42K Salary + $15K Benefits + $1K Supplies)	540-4500-511100	56,700	1,000	-		-
	TOTAL SANITATION & SOLID WASTE FUND		**56,700**	**1,000**	**-**		**-**
	GRAND TOTAL - BUDGET REQUESTS - ALL FUNDS		**825,890**	**241,850**	**2,899,322**		**2,133,182**

FY26 Budget Requests (Personnel, Operating & Capital)							
			REQUESTED				ADOPTED
	Budget Request	GL Account #	2026 Personnel Requested	2026 Operating Requested	2026 Capital Requested		2026 BUDGET
	Total Sources	**TOTAL REQUESTED**					
	General Fund Budget	997,540	769,190	228,350	-		113,900
	General Fund Budget - Capital (350)	1,499,590	-	-	1,499,590		607,050
	Stormwater Budget	28,000	-	-	28,000		28,000
	Total Funding from General Fund	**2,525,130**	**769,190**	**228,350**	**1,527,590**		**748,950**
	2015 Carroll SPLOST	15,000	-	-	15,000		15,000
	2016 Douglas SPLOST	64,002	-	-	64,002		64,002
	2021 Carroll SPLOST	130,000	-	-	130,000		130,000
	2022 Douglas SPLOST	30,730	-	-	30,730		30,730
	Water/Sewer Budget	1,144,500	-	12,500	1,132,000		1,144,500
	Sanitation/Solid Waste Budget	57,700	56,700	1,000	-		-
	Total Funding from Other Funds	**1,441,932**	**56,700**	**13,500**	**1,371,732**		**1,384,232**
	GRAND TOTAL - SOURCES	**3,967,062**	**825,890**	**241,850**	**2,899,322**		**2,133,182**
			-	-			-

All Funds	Requested	Funded	Unfunded
Personnel	825,890	71,700	754,190
Operating	241,850	54,700	187,150
Capital	2,899,322	2,006,782	892,540
	3,967,062	2,133,182	1,833,880

City of Villa Rica, Georgia
Report on Projects Funded Through Special Purpose Local Option Sales Tax

CARROLL COUNTY 2015			
Project	SPLOST Project Length Budget	Amount Expended 2015 - 2024	Remaining SPLOST Funds
CARROLL COUNTY 2015	**$ 8,355,396**		
Water and sewer, inc. debt		$ 888,862	
Library		1,375,999	
Public Safety		410,707	
Streets and sidewalks		3,024,469	
Recreation		2,071,067	
Administration		338,747	
Economic development		129,029	
Greenspace acquisition		-	
Total Carroll Co 2015 SPLOST	**$ 8,355,396**	**$ 8,238,880**	**$ 116,516**

CARROLL COUNTY 2015					
	2025 EXPENDITURES				
Project	FY25 Budget	Current Year (07/31/25)	Encumbered (07/31/25)	Remaining Balance *	
Water and sewer, inc. debt	**$ -**	**$ -**	**$ -**	**$ -**	
Streets and sidewalks	**$ 92,320**	**$ 77,320**	**$ -**	**$ 15,000**	
South Street Imprv - Adjacent to CC Fire Station	77,320	77,320	-	-	
Concrete Grinder	15,000	-	-	15,000	**Adopted in FY26**
Recreation	**$ 24,196**	**$ 4,545**	**$ 7,220**	**$ 12,431**	
Gymnastics Floor Foam	4,545	4,545	-	-	
Replacing Doors @ Gold Dust	19,651	-	7,220	12,431	
Total Carroll Co 2015 SPLOST	**$ 116,516**	**$ 81,865**	**$ 7,220**	**$ 27,431**	

***After year end, all FY25 remaining balances will be rolled over to FY26 to complete various SPLOST projects.**

City of Villa Rica, Georgia
Report on Projects Funded Through Special Purpose Local Option Sales Tax

DOUGLAS COUNTY 2016			
Project	**SPLOST Project Length Budget**	**Amount Expended 2016 - 2024**	**Remaining SPLOST Funds**
Water and sewerage	$ 2,144,530	$ 1,278,244	$ 866,286
Transportation and streets	2,524,199	1,347,546	1,176,653
Public Safety	1,186,823	1,158,968	27,855
Fire and EMS	844,585	327,907	516,678
Parks and recreation	1,218,663	433,867	784,796
Total Douglas Co 2016 SPLOST	**$ 7,918,800**	**$ 4,546,532**	**$ 3,372,268**

DOUGLAS COUNTY 2016					
	2025 EXPENDITURES				
Project	**FY25 Budget**	**Current Year (07/31/25)**	**Encumbered (07/31/25)**	**Remaining Balance ***	
Water and sewerage	**$ 866,286**	**$ 553,918**	**$ 71,082**	**$ 241,286**	
Water & Sewerage (undesignated)	241,286	-	-	241,286	
Weatherstone Lift Station Upgrade & Force Main Reroute	625,000	553,918	71,082	-	
Transportation and streets	**$ 1,176,653**	**$ 1,131,653**	**$ -**	**$ 45,000**	
Streets & Sidewalks - Resurfacing/Paving	1,131,653	1,131,653	-	-	
30 X 40 Pole Barn at Spring Lake for Equipment Storage	20,000	-	-	20,000	**Adopted in FY26**
Traffic Calming	25,000	-	-	25,000	
Public Safety	**$ 27,855**	**$ -**	**$ 8,853**	**$ 19,002**	
Vehicles	8,853	-	8,853	-	
Vest Worn Portable Radios (Qty 4)	19,002	-	-	19,002	**Adopted in FY26**
Fire and EMS	**$ 516,678**	**$ -**	**$ -**	**$ 516,678**	
Parks and recreation	**$ 784,796**	**$ 21,296**	**$ 14,970**	**$ 748,530**	
Recreation (undesignated)	131,441	-	-	131,441	
Conners Road Park	609,543	2,396	13,720	593,427	
Site Imprv PMGM - Train Depot Bridge & Viewing Platform	27,812	2,900	1,250	23,662	
Track Realignment	16,000	16,000	-	-	
Total Douglas Co 2016 SPLOST	**$ 3,372,268**	**$ 1,706,867**	**$ 94,905**	**$ 1,570,496**	

***After year end, all FY25 remaining balances will be rolled over to FY26 to complete various SPLOST projects.**

City of Villa Rica, Georgia

Report on Projects Funded Through Special Purpose Local Option Sales Tax

CARROLL COUNTY 2021			
Project	**SPLOST Project Length Budget**	**Amount Expended 2021 - 2024**	**Remaining SPLOST Funds**
Punkintown Road	$ 4,568,500	$ 1,671,825	$ 2,896,675
Transportation and streets	2,422,930	937,446	1,485,484
Parks and recreation	1,000,000	70,750	929,250
Economic development	1,000,000	49,534	950,466
Total Carroll Co 2021 SPLOST	**$ 8,991,430**	**$ 2,729,555**	**$ 6,261,875**

CARROLL COUNTY 2021					
	2025 EXPENDITURES				
Project	**SPLOST Project Length Budget**	**Current Year (07/31/25)**	**Encumbered (07/31/25)**	**Remaining Balance ***	
Punkintown Road	**$ 2,896,675**	**$ 40,597**	**$ 132,789**	**$ 2,723,289**	
Transportation and streets	**$ 1,485,484**	**$ 793,301**	**$ 74,704**	**$ 617,479**	
Streets and Sidewalks (undesignated)	145,118	-	-	145,118	
Streets and Sidewalks - Resurfacing	712,335	712,335	-	-	
North Ave & Elm Circle	62,704	48,717	13,987	-	
Sidewalk on West Montgomery	28,528	-	28,528	-	
Hillcrest Cemetery Resurfacing	31,948	31,948	-	-	
VR Pkwy & Cleghorn BM&K	12,490	-	12,490	-	
Hwy 78 Pedestrian - Norfolk Southern Engineering	20,000	301	19,699	-	
Mirror Lake Blvd Left Turn Lane	447,361	-	-	447,361	
Traffic Calming (T. Dorsey & Eleanor Walk Speed Tables)	25,000	-	-	25,000	**Adopted in FY26**
Parks and recreation	**$ 929,250**	**$ 173,967**	**$ 11,720**	**$ 743,563**	
Gold Dust - Replace the Basketball Gym Flooring	105,000	-	-	105,000	**Adopted in FY26**
Replace Scoreboard (Gold Dust (4); VPlex (9))	102,314	85,195	4,120	12,999	
Replace/New Scorer's Stands (Gold Dust (2); VPlex (2))	21,664	10,500	-	11,164	
North Ave Church Gym - Rubber Flooring	78,272	78,272	-	-	
Prospector-Repair wall damage	7,600	-	7,600	-	
Gold Dust - 6 New Pickleball Cts, Fencing, Lighting, Post/Net Systems, Sidewalks, Landscaping	250,500	-	-	250,500	
Gold Dust - 20x60 Pavilion	54,000	-	-	54,000	
Gold Dust - Restroom and Concession Facility	120,900	-	-	120,900	
Gold Dust - Resurface & Paint Tennis Courts	74,000	-	-	74,000	
Gold Dust - New Basketball Gym Bleachers	115,000	-	-	115,000	
Economic development	**$ 950,466**	**$ 711,890**	**$ -**	**$ 238,576**	
Fortune Parkway Stream Mitigation Credits	704,486	704,486	-	-	
Site Preparation for Economic Dev.	245,980	7,404	-	238,576	
Total Carroll Co 2021 SPLOST	**$ 6,261,875**	**$ 1,719,755**	**$ 219,213**	**$ 4,322,907**	

***After year end, all FY25 remaining balances will be rolled over to FY26 to complete various SPLOST projects.**

City of Villa Rica, Georgia

Report on Projects Funded Through Special Purpose Local Option Sales Tax

DOUGLAS COUNTY 2022			
Project	**SPLOST Project Length Budget**	**Amount Expended 2022 - 2024**	**Remaining SPLOST Funds**
Transportation and streets	$ 2,999,808	$ -	$ 2,999,808
Infrastructure	4,015,872	5,300	4,010,572
Public Safety	1,048,320	-	1,048,320
Total Douglas Co 2022 SPLOST	**$ 8,064,000**	**$ 5,300**	**$ 8,058,700**

DOUGLAS COUNTY 2022					
	2025 EXPENDITURES				
Project	**SPLOST Project Length Budget**	**Current Year (07/31/25)**	**Encumbered (07/31/25)**	**Remaining Balance ***	
Transportation and streets	**$ 2,999,808**	**$ 217,876**	**$ 282,124**	**$ 2,499,808**	
Resurfacing/Sidewalks	2,999,808	217,876	282,124	2,499,808	
Infrastructure	**$ 4,010,572**	**$ 154,608**	**$ 320,392**	**$ 3,535,572**	
Infrastructure (undesignated)	3,535,572	-	-	3,535,572	
Weatherstone Lift Station Upgrade & Force Main Reroute	475,000	154,608	320,392	-	
Public Safety	**$ 1,048,320**	**$ -**	**$ -**	**$ 1,048,320**	
VR Portion of Fire Capital (MAX $1,008,000)	1,008,000	-	-	1,008,000	
Other Public Safety	9,590	-	-	9,590	
CID Vehicle (Ford Escape or similar - upfitted for PD)	30,730	-	-	30,730	**Adopted in FY26**
Total Douglas Co 2022 SPLOST	**$ 8,058,700**	**$ 372,484**	**$ 602,516**	**$ 7,083,700**	

***After year end, all FY25 remaining balances will be rolled over to FY26 to complete various SPLOST projects.**

EXPENDITURES

Departmental Expenditures
2026 Budget

		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
		2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	2025 BUDGET	2025 YTD (10 months)	2026 BUDGET	$ Change from 2025 Budget	% Change from 2025 Budget	
1110	Governing Body	436,932	413,664	407,671	604,505	345,393	590,673	(13,832)	*-2%*	
1320	City Manager	589,354	845,689	961,309	1,026,942	507,889	813,942	(213,000)	*-21%*	
1330	City Clerk	164,181	116,364	281,469	323,620	235,936	367,545	43,925	*14%*	
1510	Finance	499,111	507,459	537,776	648,608	530,823	712,413	63,805	*10%*	
1530	Law	140,561	231,562	194,026	220,000	156,385	220,000	-	*0%*	
1535	Information Technology	300,718	425,061	488,247	486,833	418,760	560,211	73,378	*15%*	
1540	Human Resources	225,485	373,542	346,018	403,156	303,350	394,188	(8,968)	*-2%*	
1590	Customer Service	519,316	530,519	570,690	583,074	493,611	621,126	38,052	*7%*	*0%*
7400	Community Development	541,258	566,983	735,857	630,607	406,198	646,563	15,956	*3%*	
7220	Building Development	165,672	196,169	166,913	484,604	388,141	594,419	109,815	*23%*	
7450	Code Compliance	212,087	183,720	192,409	261,103	175,568	272,283	11,180	*4%*	*10%*
7520	Economic Develop. & Resources	-	75,000	75,000	75,000	-	75,000	-	*0%*	
7550	Main Street	373,410	267,697	292,639	313,029	220,859	329,075	16,046	*5%*	
7540	Tourism	101,085	102,238	90,323	95,977	72,393	89,619	(6,358)	*-7%*	
6172	Gold Museum	405,790	430,523	474,805	545,915	433,632	546,757	842	*0%*	*1%*
3210	Police	4,891,392	5,154,643	5,783,315	6,462,516	5,198,887	6,780,591	318,075	*5%*	
2650	Municipal Court	221,022	219,729	235,261	274,002	199,285	261,788	(12,214)	*-4%*	
3226	Custody of Prisoners	23,114	32,567	28,953	37,000	30,882	42,000	5,000	*14%*	
3520	Fire Fighting	585,146	644,637	793,248	883,368	769,470	1,035,321	151,953	*17%*	
3910	Animal Control	59,359	73,400	75,614	80,000	88,983	109,440	29,440	*37%*	*6%*
4110	Public Works	419,903	562,939	460,103	510,084	328,751	326,156	(183,928)	*-36%*	
4210	Roads, Streets & Bridges	878,348	832,897	1,017,027	1,691,523	955,454	1,337,911	(353,612)	*-21%*	
4900	Building Maint	519,950	528,671	627,711	741,327	616,602	734,121	(7,206)	*-1%*	
4905	Fleet Maint	129,236	190,097	290,041	315,809	253,359	322,505	6,696	*2%*	
4910	Grounds Maint	711,307	785,886	900,423	1,051,119	792,490	1,042,902	(8,217)	*-1%*	*-13%*
6110	Parks & Recreation Admin	558,064	688,688	635,930	687,494	511,768	734,926	47,432	*7%*	
6120	Recreation Athletics	506,448	597,638	594,448	908,690	581,555	880,327	(28,363)	*-3%*	
6130	Recreation Programs & Events	346,497	369,944	446,847	533,290	529,569	584,914	51,624	*10%*	
6510	Library	491,816	556,164	567,931	659,960	483,582	657,697	(2,263)	*0%*	
5500	Senior Center	261,956	285,136	286,778	374,064	312,697	375,768	1,704	*0%*	*2%*
4320	Stormwater	207,417	253,202	270,994	472,230	319,977	313,518	(158,712)	*-34%*	
4115	Utility Director (+1590 Capital)	546,504	450,748	411,310	702,558	3,238,606	652,991	(49,567)	*-7%*	
4330	Wastewater Plant	3,178,149	3,068,963	3,316,593	3,446,947	4,477,953	3,682,927	235,980	*7%*	
4420	Water Treatment Plant	1,590,943	1,883,599	2,154,208	2,497,012	2,215,968	2,980,398	483,386	*19%*	
4440	Distribution & Collection	1,664,835	1,858,565	1,973,164	2,187,695	1,741,788	2,250,690	62,995	*3%*	
4500	Solid Waste	1,478,866	1,662,952	1,626,080	1,822,768	1,319,371	1,904,897	82,129	*5%*	*6%*
9000	Transfer to GF Capital Proj - GF	479,147	590,494	2,860,469	1,262,190	544,245	607,050	(655,140)	*-52%*	
9000	Transfer to Capital - Grants - GF	-	853,926	-	-	-	-	-		
9000	Transfer to URA - TAD Debt - GF	-	-	-	-	-	1,112,380	1,112,380		
9000	Transfer to Cemetery Fund - GF	51,404	10,265	25,955	17,300	14,417	29,100	11,800	*68%*	
9000	Transfer to Water/Sewer - GF	6,002,007	-	-	-	-	-	-		
9000	Transfer to Stormwater - GF	261,284	262,822	289,168	320,911	267,426	312,226	(8,685)	*-3%*	
9000	Transfer to Solid Waste - GF	-	-	-	-	-	-	-		
8000	Debt Service - WSF	2,166	2,458	44,601	130,167	67,727	129,500	(667)	*-1%*	
9000	Operating Transfers - WSF	3,154,614	4,854,805	3,917,118	4,024,999	3,688,616	4,140,176	115,177	*3%*	
9000	Other Financing Uses - SWF	60,061	54,156	59,239	63,327	52,773	65,405	2,078	*3%*	
MAJOR FUND TOTALS		**33,955,915**	**32,596,179**	**35,507,679**	**38,861,323**	**34,291,139**	**40,241,439**	**1,380,116**	***4%***	

Departmental Expenditures
2026 Budget

	9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED		
	2022 ACTUALS	**2023 ACTUALS**	**2024 ACTUALS**	**2025 BUDGET**	**2025 YTD (10 months)**	**2026 BUDGET**	**$ Change from 2025 Budget**	**% Change from 2025 Budget**
SUMMARY OF EXPENDITURES BY FUND - ALL FUNDS								
Major Funds								
100 - General Fund	15,278,517	16,789,225	18,558,780	21,913,219	16,342,273	22,060,181	146,962	*1%*
100 - Transfer to GF Capital Project	479,147	590,494	2,860,469	1,262,190	544,245	607,050	(655,140)	*-52%*
100 - Transfer to Capital - Grants	-	853,926	-	-	-	-	-	
101 - Transfer to URA - TAD Debt	-	-	-	-	-	1,112,380	1,112,380	
100 - Transfer to Cemetery Fund	51,404	10,265	25,955	17,300	14,417	29,100	11,800	*68%*
100 - Transfer to Water/Sewer	6,002,007	-	-	-	-	-	-	
100- Transfer to Stormwater	261,284	262,822	289,168	320,911	267,426	312,226	(8,685)	*-3%*
100 - Transfer to Solid Waste	-	-	-	-	-	-	-	
100 - General Fund Total	**22,072,359**	**18,506,733**	**21,734,372**	**23,513,620**	**17,168,360**	**24,120,937**	**607,317**	*3%*
505 - Water/Sewer Fund	10,137,212	12,119,137	11,816,993	12,989,378	15,430,658	13,836,682	847,304	*7%*
560 - Stormwater Fund	207,417	253,202	270,994	472,230	319,977	313,518	(158,712)	*-34%*
540 - Solid Waste Fund	1,538,927	1,717,108	1,685,319	1,886,095	1,372,143	1,970,302	84,207	*4%*
Total Major Funds	33,955,915	32,596,179	35,507,679	38,861,323	34,291,139	40,241,439	1,380,116	*4%*
	-	-	-	-	-	-	-	
Other Funds								
210 - Federal Seizures Fund	-	-	-	1,000	-	1,000	-	*0%*
212 - State Seizures Fund	-	-	8,186	21,670	12,636	1,000	(20,670)	*-95%*
230 - American Rescue (ARPA)	6,042,931	-	-	-	-	-	-	
270 - Eastside TAD	-	6,857,975	4,923,583	8,881,266	1,204,623	6,943,560	(1,937,706)	*-22%*
275 - Hotel/ Motel Tax Fund	453,069	468,934	388,491	513,767	355,983	470,500	(43,267)	*-8%*
290 - Cemetery Fund	10,873	20,715	13,997	30,700	21,464	30,600	(100)	*0%*
746 - Technology Fee	18,121	12,138	14,050	35,600	16,457	35,600	-	*0%*
335 - Capital Projects - Public Roads	-	-	586,988	752,341	61,220	249,779	(502,562)	*-67%*
340 - Capital Projects - Grants	-	1,235	69,370	1,927,321	782,626	1,144,695	(782,626)	*-41%*
350 - Capital Projects Fund	473,097	590,494	2,860,469	1,262,190	557,453	607,050	(655,140)	*-52%*
610 - Self Funded Insurance	1,681,027	1,843,700	2,451,122	2,470,602	1,888,916	2,600,429	129,827	*5%*
285 - VR PFA Debt Service Fund	33,725,152	2,404,705	2,406,581	2,400,820	2,006,699	2,400,025	(795)	*0%*
420 - VR URA TAD Debt Service Fund	-	-	718,202	940,128	969,355	2,016,608	1,076,480	*115%*
Total Other Funds	42,404,269	12,199,897	14,441,038	19,237,405	7,877,430	16,500,846	(2,736,559)	
TOTAL ALL FUNDS	**76,360,184**	**44,796,076**	**49,948,717**	**58,098,728**	**42,168,568**	**56,742,285**	**(1,356,443)**	***-2%***

GENERAL FUND

GOVERNING BODY

The City of Villa Rica operates under the Council-Manager form of government. The mayor is elected at large, and the councilmembers are elected by ward. The mayor and the councilmembers have four-year terms. The governing body is responsible for adopting the annual budget, setting the millage rate, establishing long-term and short-term priorities for the City, approving ordinances and resolutions, regulating business activity through licensing and permitting, and representing the City to the constituents and surrounding communities.

$590,673
Operating Budget

-2%
Change from 2025

Elected Officials

- Mayor
- Councilmember – Ward 1
- Councilmember – Ward 2
- Councilmember – Ward 3
- Councilmember – Ward 4
- Councilmember – Ward 5

Notes on 2026 Budget

- Professional Services budget for Charter Review
- M. Valentine Photographer - $4,200 ($350/mth)
- New Audit Contract with Nichols, Cauley & Associates - $36,500
- Increased training for all due to higher costs.
- Contingency - $100,000



Departmental Budget Requests
2026 Budget

		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
GOVERNING BODY		**2022 ACTUALS**	**2023 ACTUALS**	**2024 ACTUALS**	**2025 BUDGET**	**2025 YTD (10 months)**	**2026 BUDGET**	**$ Change from 2025 Budget**	**% Change from 2025 Budget**	**NOTES**
PERSONNEL										
1001110511100	Regular employees	56,400	55,829	55,650	56,400	47,000	56,400	-	*0%*	
1001110512100	Group Insurance	40,566	52,111	55,033	42,949	35,789	42,521	*(428)*	*-1%*	
1001110512200	Social Security FICA Contrib	3,781	3,649	3,752	4,315	3,175	4,315	-	*0%*	
1001110512400	Retirement Contribution	-	-	-	-	-	-	-		
1001110512700	Worker's compensation	59	57	43	34	24	32	*(2)*	*-6%*	
TOTAL - Personnel		**100,806**	**111,646**	**114,478**	**103,698**	**85,988**	**103,268**	**(430)**	***0%***	
SERVICES										
1001110521200	Professional	86,397	22,828	4,200	65,630	3,920	25,000	*(40,630)*	*-62%*	Charter Review - Updates
1001110521220	Professional - Auditors	28,000	32,500	34,000	33,000	32,000	36,500	*3,500*	*11%*	
1001110521300	Technical	18,575	15,708	15,980	19,338	11,700	19,338	-	*0%*	
1001110522220	m/r equipment	9,229	1,876	-	-	-	-	-		
1001110523100	Liability Insurance	153,295	168,167	188,893	219,666	169,794	227,934	*8,268*	*4%*	
1001110523210	Phone/Internet	819	3,161	5,615	6,600	3,787	3,800	*(2,800)*	*-42%*	Savings from switching to AT&T
1001110523215	postage	203	236	220	225	159	225	-	*0%*	
1001110523300	Advertising	286	434	447	2,566	2,310	5,500	*2,934*	*114%*	For Meetings, Ethics, Joint Committee, Transportation committee. Election Year - Non Legal Ad Req'd
1001110523400	Printing and binding	141	237	105	479	377	450	*(29)*	*-6%*	
1001110523500	Travel - Mayor	3,099	3,053	2,287	2,649	1,671	3,000	*351*	*13%*	
1001110523501	Travel - Ward 1	-	113	113	2,500	-	3,000	*500*	*20%*	
1001110523502	Travel - Ward 2	2,158	2,457	260	2,987	2,987	3,000	*13*	*0%*	
1001110523503	Travel - Ward 3	1,630	2,343	2,625	2,500	-	3,000	*500*	*20%*	
1001110523504	Travel - Ward 4	2,317	1,524	113	2,500	-	3,000	*500*	*20%*	
1001110523505	Travel - Ward 5	-	1,137	-	2,500	-	3,000	*500*	*20%*	
1001110523509	Travel - Boards & Commissions	-	-	-	-	-	-	-		
1001110523600	Dues and fees	6,994	6,985	7,976	7,976	7,854	8,000	*24*	*0%*	
1001110523700	Educ and training - Mayor	880	320	1,670	1,851	890	2,500	*649*	*35%*	
1001110523701	Educ and training - Ward 1	490	-	825	2,000	-	2,500	*500*	*25%*	
1001110523702	Educ and training - Ward 2	1,760	1,105	1,155	1,513	1,380	2,500	*987*	*65%*	
1001110523703	Educ and training - Ward 3	1,000	1,058	1,430	2,000	-	2,500	*500*	*25%*	
1001110523704	Educ and training - Ward 4	1,685	630	-	2,000	-	2,500	*500*	*25%*	
1001110523705	Educ and training - Ward 5	-	450	-	2,000	-	2,500	*500*	*25%*	
1001110523709	Educ and training - Boards & Comm	-	-	-	-	-	-	-		
TOTAL - Services		**318,957**	**266,321**	**267,913**	**382,480**	**238,829**	**359,747**	**(22,733)**	***-6%***	

Departmental Budget Requests
2026 Budget

		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
GOVERNING BODY		**2022 ACTUALS**	**2023 ACTUALS**	**2024 ACTUALS**	**2025 BUDGET**	**2025 YTD (10 months)**	**2026 BUDGET**	**$ Change from 2025 Budget**	**% Change from 2025 Budget**	**NOTES**
SUPPLIES										
1001110531100	Supplies	1,160	2,382	1,572	1,558	1,082	1,558	-	*0%*	
1001110531300	Food	293	1,781	2,961	2,766	993	3,000	*234*	*8%*	
1001110531600	Small Equipment	2,831	10,199	1,528	987	-	1,500	*513*	*52%*	
1001110531700	Uniforms	-	335	220	600	-	600	-	*0%*	
TOTAL - Supplies		**4,284**	**14,697**	**6,280**	**5,911**	**2,075**	**6,658**	**747**	***13%***	
OTHER COSTS										
1001110572100	PAYMENTS TO OTHER AGENCIES	1,000	1,000	1,000	1,000	-	1,000	-	*0%*	Keep Carroll Beautiful
1001110573050	Community Grant	11,885	20,000	18,000	20,000	18,500	20,000	-	*0%*	
1001110573080	Dorsey Foundation	-	-	-	-	-	-	-		
1001110579100	CONTINGENCY	-	-	-	91,416	-	100,000	*8,584*	*9%*	Emergency items; Bi-Centinel Celebration; etc.
TOTAL - Other Costs		**12,885**	**21,000**	**19,000**	**112,416**	**18,500**	**121,000**	***8,584***	***8%***	
	TOTAL GOVERNING BODY	**436,932**	**413,664**	**407,671**	**604,505**	**345,393**	**590,673**	**(13,832)**	***-2%***	
					500,807	**259,404**	**487,405**	***(13,402)***	***-2.7%***	**Total change without personnel**

CITY MANAGER

The City of Villa Rica operates under the Council-Manager form of government. This system combines the strength of an elected City Council with a professional manager and staff. The City Manager is the chief administrative officer and is responsible for making sure the policy decisions made by the City Council are implemented and that public services are delivered efficiently and effectively.

$813,942
Operating Budget

-21%
Change from 2025

EMPLOYEES: *2 FTEs*
- City Manager
- Deputy City Manager

CAPITAL
- None Requested



NOTES ON 2026 BUDGET
- The budget includes professional services money for a grant writer.
- North Avenue Church expenses will continue to be charged to the CM department. Venue on N Avenue and downtown gym are being charged to departments using the facilities.
- Food line is for all departments and includes employee luncheons, public meetings, and emergency response meals as needed.

Departmental Budget Requests
2026 Budget

		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
CITY MANAGER		**2022 ACTUALS**	**2023 ACTUALS**	**2024 ACTUALS**	**2025 BUDGET**	**2025 YTD (10 months)**	**2026 BUDGET**	**$ Change from 2025 Budget**	**% Change from 2025 Budget**	**NOTES**
PERSONNEL										
1001320511100	Regular employees	339,586	365,947	273,377	308,753	214,929	341,186	*32,433*	*11%*	
1001320511120	Vacation Pay	7,152	9,366	20,597	-	8,648		-		
1001320511130	Sick Leave Pay	5,290	6,494	141	-	1,442		-		
1001320512100	Group Insurance	26,584	52,112	55,033	42,949	35,789	34,803	*(8,146)*	*-19%*	
1001320512200	Social Security FICA Contrib	26,080	28,623	22,313	23,620	16,915	26,009	*2,389*	*10%*	
1001320512400	Retirement Contribution	19,336	22,757	21,517	21,217	17,681	19,168	*(2,049)*	*-10%*	
1001320512500	50% Match for 457 Contrib	9,686	11,067	5,450	9,263	1,550	10,200	*937*	*10%*	
1001320512700	Worker's compensation	311	383	296	185	132	195	*10*	*5%*	
1001320512910	Car Allowance	-	-	-	-	-	-	-		
TOTAL - Personnel		**434,027**	**496,750**	**398,724**	**405,987**	**297,085**	**431,561**	**25,574**	***6%***	
SERVICES										
1001320521200	Professional	72,828	224,274	418,057	273,600	75,300	175,000	*(98,600)*	*-36%*	Includes funds for a Grant Writer
1001320521300	Technical	1,109	4,505	18,382	96,580	39,975	20,000	*(76,580)*	*-79%*	New Website in FY25
1001320522100	Cleaning Service	-	-	-	-	-	-	-		
1001320522210	m/r buildings	19,129	17,336	31,881	67,500	15,867	45,000	*(22,500)*	*-33%*	Fellowship Hall now with Bldg Dev
1001320522220	m/r equipment	78	1,400	-	1,550	-	1,000	*(550)*	*-35%*	
1001320522230	m/r vehicles	123	207	523	800	-	800	-	*0%*	
1001320522240	M/R GROUNDS	288	1,811	1,326	2,000	199	2,000	-	*0%*	
1001320522320	Rental of equipment and veh	-	-	-	-	-	-	-		
1001320523100	Liability Insurance	488	525	591	693	530	719	*26*	*4%*	
1001320523210	Phone/Internet	4,025	3,590	8,703	7,350	7,332	11,880	*4,530*	*62%*	CM is paying for City Hall
1001320523215	postage	276	252	284	500	249	300	*(200)*	*-40%*	
1001320523300	Advertising	13,005	6,905	250	13,842	6,699	13,500	*(342)*	*-2%*	Various print, newspaper, radio advertising. Includes some event advertising.
1001320523400	Printing and binding	1,969	3,613	2,315	13,000	3,105	3,000	*(10,000)*	*-77%*	Based on Trend
1001320523500	Travel	4,557	6,856	5,165	11,600	5,826	11,600	-	*0%*	Travel for 2 staff (6k), Travel for GHIC and GEPC committees (5k)
1001320523600	Dues and fees	1,314	3,951	995	3,320	479	3,000	*(320)*	*-10%*	Dues for CM & DCM; Chamber Dues; Newspaper subscriptions
1001320523700	Education and training	6,458	5,165	975	27,400	1,175	10,000	*(17,400)*	*-64%*	Removed training for Department heads
1001320523850	Contract labor	-	-	-	-	-	-	-		
1001320523910	Drug Testing & Physicals	90	100	105	105	155	150	*45*	*43%*	
1001320523930	Document Shredding	70	87	98	132	95	132	-	*0%*	
TOTAL - Services		**125,806**	**280,578**	**489,652**	**519,972**	**156,986**	**298,081**	**(221,891)**	***-43%***	

Departmental Budget Requests
2026 Budget

		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
CITY MANAGER		**2022 ACTUALS**	**2023 ACTUALS**	**2024 ACTUALS**	**2025 BUDGET**	**2025 YTD (10 months)**	**2026 BUDGET**	**$ Change from 2025 Budget**	**% Change from 2025 Budget**	**NOTES**
SUPPLIES										
1001320531100	Supplies	4,353	6,208	2,825	5,973	1,107	5,000	*(973)*	*-16%*	
1001320531210	Water/Sewerage	943	989	3,890	2,400	1,732	2,700	*300*	*13%*	
1001320531220	Natural Gas	253	2,996	6,122	7,100	5,008	2,700	*(4,400)*	*-62%*	Moving Development Services, Downtown Gym, and Training Center from CM
1001320531230	Electricity	575	11,245	40,117	33,200	28,079	22,000	*(11,200)*	*-34%*	Moving Development Services, Downtown Gym, and Training Center from CM
1001320531270	Gasoline/diesel	817	703	508	1,100	42	1,000	*(100)*	*-9%*	
1001320531300	Food	19,150	19,681	15,581	33,310	16,616	33,000	*(310)*	*-1%*	Employee luncheons, Public Input Meetings, other meetings
1001320531400	Books and periodicals	-	-	-	-	-	-	-		
1001320531600	Small Equipment	3,430	16,539	3,890	7,500	1,235	7,500	-	*0%*	
1001320531700	UNIFORMS	-	-	-	400	-	400	-	*0%*	
1001320531710	Operating Supplies	-	-	-	-	-	-	-		
TOTAL - Supplies		**29,521**	**58,362**	**72,933**	**90,983**	**53,818**	**74,300**	**(16,683)**	***-18%***	
INTERFUND										
1001320552200	Liability Claims / Self-Pay	-	10,000	-	10,000	-	10,000	-	*0%*	
TOTAL - Interfund		**-**	**10,000**	**-**	**10,000**	**-**	**10,000**	**-**	***0%***	
	TOTAL CITY MANAGER	**589,354**	**845,689**	**961,309**	**1,026,942**	**507,889**	**813,942**	**(213,000)**	***-21%***	
					620,955	**210,804**	**382,381**	***(238,574)***	***-38.4%***	**Total change without personnel**

CITY CLERK

The Office of the City Clerk is responsible for keeping an accurate record and minutes of all meetings of the City Council. The Clerk is custodian of the city seal and is required to affix the seal to all official documents of the city, and to attest the signatures of the Mayor and City Manager. The City Clerk's responsibilities also include maintaining contracts, ordinances, resolutions and agreements, and overseeing the adoption and publication of the city's Code of Ordinances.

$367,545
Operating Budget

14%
Change from 2025

EMPLOYEES: *2 FTEs*

- City Clerk
- Deputy City Clerk

CAPITAL

- None



NOTES ON 2026 BUDGET

- Decrease in Technical due to large implementation expenses in prior years. Technical is for document handling, open records software, scanning, and agenda/meeting software.
- Clerks added IPADs that can be used to run meetings at the Court Room.
- 2026 is an Election Year. We are estimating $60K for elections.

Departmental Budget Requests
2026 Budget

CITY CLERK		9/30/2022 2022 ACTUALS	9/30/2023 2023 ACTUALS	9/30/2024 2024 ACTUALS	9/30/2025 2025 BUDGET	7/31/2025 2025 YTD (10 months)	ADOPTED 2026 BUDGET	$ Change from 2025 Budget	% Change from 2025 Budget	NOTES
PERSONNEL										
1001330511100	Regular employees	70,492	46,452	70,506	155,490	119,641	159,790	*4,300*	*3%*	
1001330511120	Vacation Pay	3,569	566	1,431	-	6,073		-		
1001330511130	Sick Leave Pay	5,571	657	1,824	-	1,572		-		
1001330511300	Overtime	538	89	1,158	800	-	-	*(800)*	*-100%*	
1001330512100	Group Insurance	19,858	19,542	13,758	14,316	11,930	15,867	*1,551*	*11%*	
1001330512200	Social Security FICA Contrib	5,509	3,493	5,566	11,895	9,467	12,132	*237*	*2%*	
1001330512400	Retirement Contribution	3,907	5,013	5,713	8,043	6,703	8,941	*898*	*11%*	
1001330512500	50% Match for 457 Contrib	2,396	922	2,153	4,665	3,819	4,758	*93*	*2%*	
1001330512700	Worker's compensation	84	85	78	93	66	91	*(2)*	*-2%*	
TOTAL - Personnel		**111,925**	**76,819**	**102,188**	**195,302**	**159,271**	**201,579**	**6,277**	***3%***	
SERVICES										
1001330521200	Professional	-	-	-	-	-	-	-		
1001330521300	Technical	10,311	11,184	97,395	106,615	62,106	88,000	*(18,615)*	*-17%*	Laserfiche - $59K, Municode - $4K, Civic Plus - $11K, Just FOIA - $12K
1001330523100	Liability Insurance	113	122	137	160	122	166	*6*	*4%*	
1001330523210	Phone/Internet	2,504	2,103	2,097	2,000	1,940	2,600	*600*	*30%*	Added IPAD service in FY25
1001330523215	postage	104	62	22	100	18	100	-	*0%*	
1001330523300	Advertising	210	54	42	300	-	-	*(300)*	*-100%*	Advertising was moved to M&C
1001330523400	Printing and binding	1,748	713	-	300	23	300	-	*0%*	
1001330523500	Travel	4,577	5,017	4,504	7,500	3,283	5,000	*(2,500)*	*-33%*	
1001330523600	Dues and fees	250	762	806	775	313	850	*75*	*10%*	GA Clerks Assoc. + International Assoc
1001330523700	Education and training	3,139	2,825	2,586	2,420	1,520	2,500	*80*	*3%*	
1001330523850	Contract labor	22,132	-	63,409	-	-	60,000	*60,000*		16,440 x $3 = $49,320 + ~$10K for early voting
1001330523910	Drug Testing & Physicals	-	-	-	-	-	-	-		
1001330523930	Document Shredding	34	32	49	132	95	50	*(82)*	*-62%*	
TOTAL - Services		**45,122**	**22,875**	**171,046**	**120,302**	**69,419**	**159,566**	**39,264**	***33%***	
SUPPLIES										
1001330531100	Supplies	3,045	13,561	6,080	5,336	4,609	5,400	*64*	*1%*	
1001330531220	Natural Gas	229	-	-	-	-	-	-		
1001330531230	Electricity	575	-	-	-	-	-	-		
1001330531400	Books and Periodicals	3,286	1,541	1,590	-	-	-	-		
1001330531600	Small Equipment	-	1,568	565	2,680	2,638	1,000	*(1,680)*	*-63%*	Reduced due to newer equipment
TOTAL - Supplies		**7,134**	**16,670**	**8,234**	**8,016**	**7,247**	**6,400**	**(1,616)**	***-20%***	
	TOTAL CITY CLERK	**164,181**	**116,364**	**281,469**	**323,620**	**235,936**	**367,545**	**43,925**	***14%***	
					128,318	**76,666**	**165,966**	***37,648***	***29.3%***	**Total change without personnel**

FINANCE

The Finance Department is responsible to provide quality, efficient, and accurate financial services and is focused on delivering excellence in organizational support for the City. The department has a fiduciary responsibility to safeguard the City's financial assets and manage its financial resources in accordance with the goals of the City Council and City Manager, and in compliance with applicable laws and generally accepted accounting and financial principles.

$712,413
Operating Budget

10%
Change from 2025

EMPLOYEES: 6 *FTEs*

- Chief Financial Officer
- Deputy Finance Director
- Purchasing Director
- Accounts Payable Clerk
- Accounting Clerk
- Receptionist (2 PT)

CAPITAL

- None



NOTES ON 2026 BUDGET

- Price increases in Advertising for budget & millage meetings, Finance Committee
- Price increases in Printing and Binding for Budget Books
- Postal increases each year. Additional special handling mail guarantees.
- Small equipment reduced due to significant computer upgrades in FY25.

Departmental Budget Requests
2026 Budget

		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
FINANCE		**2022 ACTUALS**	**2023 ACTUALS**	**2024 ACTUALS**	**2025 BUDGET**	**2025 YTD (10 months)**	**2026 BUDGET**	**$ Change from 2025 Budget**	**% Change from 2025 Budget**	**NOTES**
PERSONNEL										
1001510511100	Regular employees	286,003	301,550	326,096	415,777	327,346	470,501	*54,724*	*13%*	FY25 Reorg
1001510511120	Vacation Pay	9,136	11,963	11,216	-	8,956		-		
1001510511130	Sick Leave Pay	5,391	7,480	9,080	-	9,921		-		
1001510511300	Overtime	602	220	369	500	411	500	-	*0%*	
1001510512100	Group Insurance	53,310	39,084	35,572	57,266	47,720	57,260	*(6)*	*0%*	
1001510512200	Social Security FICA Contrib	22,129	23,564	25,480	31,807	25,539	35,718	*3,911*	*12%*	
1001510512400	Retirement Contribution	16,644	16,571	15,767	19,174	15,978	23,441	*4,267*	*22%*	
1001510512500	50% Match for 457 Contrib	6,988	7,714	8,207	9,206	7,989	11,289	*2,083*	*23%*	
1001510512700	Worker's compensation	304	316	246	249	177	268	*19*	*8%*	
TOTAL - Personnel		**400,508**	**408,462**	**432,034**	**533,979**	**444,038**	**598,977**	**64,998**	***12%***	
SERVICES										
1001510521200	Professional	6,300	6,867	-	1,450	-	-	*(1,450)*	*-100%*	Based on Trend
1001510521211	Douglas Co Tax Commissioner	-	-	-	-	-	-	-		
1001510521212	Carroll Co Tax Commissioner	-	-	-	-	-	-	-		
1001510521220	Professional - Auditors	-	-	-	-	-	-	-		
1001510521300	Technical	31	-	-	-	-	-	-		
1001510522330	Other Rentals	-	-	-	-	-	-	-		
1001510523100	Liability Insurance	703	757	852	998	763	1,036	*38*	*4%*	
1001510523210	Phone/Internet	7,130	7,522	7,642	7,000	4,721	6,200	*(800)*	*-11%*	CM is paying for Vonage phones @ City Hall.
1001510523215	postage	2,744	2,172	5,085	3,875	2,901	5,000	*1,125*	*29%*	Estimated postage rate increase
1001510523300	Advertising	4,264	3,780	5,940	6,500	4,542	7,000	*500*	*8%*	Combining millage & budget ads, Finance Committee
1001510523400	Printing and binding	4,662	5,639	2,861	2,800	2,039	3,500	*700*	*25%*	
1001510523500	Travel	50	170	1,060	5,125	128	5,125	-	*0%*	
1001510523600	Dues and fees	1,356	1,244	1,482	1,745	1,238	2,000	*255*	*15%*	
1001510523700	Education and training	1,834	600	2,239	5,600	1,004	5,600	-	*0%*	
1001510523910	Drug Testing & Physicals	480	238	280	210	-	200	*(10)*	*-5%*	
1001510523930	Document Shredding	114	108	453	394	285	500	*106*	*27%*	
1001510523970	BANK/CC FEES & ANALYSIS CHGES	-	-	-	-	-	-	-		
1001510523980	Late Tax Deposits	-	-	-	-	-	-	-		
TOTAL - Services		**29,669**	**29,097**	**27,894**	**35,697**	**17,622**	**36,161**	**464**	***1%***	

Departmental Budget Requests
2026 Budget

FINANCE		9/30/2022 2022 ACTUALS	9/30/2023 2023 ACTUALS	9/30/2024 2024 ACTUALS	9/30/2025 2025 BUDGET	7/31/2025 2025 YTD (10 months)	ADOPTED 2026 BUDGET	$ Change from 2025 Budget	% Change from 2025 Budget	NOTES
SUPPLIES										
1001510531100	Supplies	8,037	6,826	6,671	7,732	4,453	7,775	*43*	*1%*	
1001510531220	Natural Gas	570	-	-	-	-	-	-		
1001510531230	Electricity	2,850	-	-	-	-	-	-		
1001510531300	Food	297	75	479	-	-	-	-		
1001510531400	Books and periodicals	-	-	-	-	-	-	-		
1001510531600	Small Equipment	3,031	8,702	9,996	6,200	2,870	4,500	*(1,700)*	*-27%*	
1001510531700	Uniforms	-	-	-	-	-	-	-		
TOTAL - Supplies		**14,785**	**15,603**	**17,146**	**13,932**	**7,323**	**12,275**	**(1,657)**	***-12%***	
INTERFUND										
1001510552200	Liability Claims / Self-Pay	-	-	-	-	-				
TOTAL - Interfund		**-**	**-**	**-**	**-**	**-**	**-**	**-**		
OTHER COSTS										
1001510571005	Tax Commissioner	54,148	54,298	60,702	65,000	61,840	65,000	-	*0%*	
1001510574000	Bad Debt - Property Taxes	-	-	-	-	-	-	-		
TOTAL - Other Costs		**54,148**	**54,298**	**60,702**	**65,000**	**61,840**	**65,000**	**-**	***0%***	
TOTAL FINANCE		**499,111**	**507,459**	**537,776**	**648,608**	**530,823**	**712,413**	**63,805**	***10%***	
					114,629	**86,785**	**113,436**	***(1,193)***	***-1.0%***	**Total change without personnel**

LEGAL

The City outsources the function of the City Attorney. The City Attorney provides municipal legal services to the elected officials, the City Manager, and other staff in order to assist the City in reaching its goals to serve the community.

$220,000
Operating Budget

0%
Change from 2025

Notes on 2026 Budget

- FY2023 included several one-time Legal Fees such as LOST and service delivery renegotiations with both counties and the setup for the City's first tax allocation district (TAD).

Employees

- None

Capital

- None



Departmental Budget Requests
2026 Budget

		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
LEGAL		**2022 ACTUALS**	**2023 ACTUALS**	**2024 ACTUALS**	**2025 BUDGET**	**2025 YTD (10 months)**	**2026 BUDGET**	**$ Change from 2025 Budget**	**% Change from 2025 Budget**	**NOTES**
SERVICES										
1001530521230	Attorney Fees	140,561	231,562	194,026	220,000	156,385	220,000	-	*0%*	
TOTAL - Services		**140,561**	**231,562**	**194,026**	**220,000**	**156,385**	**220,000**	**-**	***0%***	
	TOTAL LEGAL	**140,561**	**231,562**	**194,026**	**220,000**	**156,385**	**220,000**	**-**	***0%***	

INFORMATION TECHNOLOGY

The Information Technology Department provides information, cybersecurity, innovation and technology services for the city's departments. Services include voice and network, cybersecurity, email and communication platforms, and other applications that are used internally and for purposes of providing services to the residents of the City.

$560,211
Operating Budget

15%
Change from 2025

EMPLOYEES: *2 FTEs*

- IT Director
- IT Manager

CAPITAL

- Update Camera Systems at PD, Gold Dust, City Hall, Distribution, & Powell Park - $35,000 - GF

NOTES ON 2026 BUDGET

- Additional money added to Technical for Software, licenses, etc
- Additional money requested in Small Equipment for stock and rotation and/or replacement of technology



Departmental Budget Requests
2026 Budget

		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
INFORMATION TECHNOLOGY		**2022 ACTUALS**	**2023 ACTUALS**	**2024 ACTUALS**	**2025 BUDGET**	**2025 YTD (10 months)**	**2026 BUDGET**	**$ Change from 2025 Budget**	**% Change from 2025 Budget**	**NOTES**
PERSONNEL										
1001535511100	Regular employees	100,123	143,637	164,797	169,393	137,171	173,983	*4,590*	*3%*	
1001535511120	Vacation Pay	2,827	4,631	5,898	-	6,218		-		
1001535511130	Sick Leave Pay	1,907	999	4,988	-	2,667		-		
1001535511300	Overtime	512	581	1,735	1,000	71	-	*(1,000)*	*-100%*	
1001535512100	Group Insurance	20,038	19,542	27,516	28,633	23,860	31,062	*2,429*	*8%*	
1001535512200	Social Security FICA Contrib	7,723	10,991	13,013	12,959	10,635	13,218	*259*	*2%*	
1001535512400	Retirement Contribution	5,442	6,490	7,683	8,763	7,302	9,742	*979*	*11%*	
1001535512500	50% Match for 457 Contrib	2,920	3,752	5,036	4,747	3,792	4,159	*(588)*	*-12%*	
1001535512700	WORKER'S COMPENSATION	111	110	106	101	72	99	*(2)*	*-2%*	
TOTAL - Personnel		**141,603**	**190,732**	**230,773**	**225,596**	**191,788**	**232,263**	**6,667**	***3%***	
SERVICES										
1001535521200	Professional	-	-	-	-	-	-	-		
1001535521300	Technical	115,794	167,723	196,619	195,206	168,753	250,000	*54,794*	*28%*	Additional licenses, security software
1001535521310	CASELLE	22,529	23,292	21,585	27,500	22,707	27,500	-	*0%*	
1001535521320	OFF-SITE SERVER	5,402	5,400	5,400	6,000	4,500	6,000	-	*0%*	
1001535522230	m/r vehicles	363	346	81	400	143	400	-	*0%*	
1001535522320	Rental of equipment and veh	-	-	-	-	-	-	-		
1001535523100	Liability Insurance	328	354	398	466	356	483	*17*	*4%*	
1001535523210	Phone/Internet	2,338	2,627	3,014	3,200	1,724	2,000	*(1,200)*	*-38%*	Savings with AT&T
1001535523240	WEBSITE PROVIDER	7,364	6,765	7,585	7,500	6,950	7,500	-	*0%*	
1001535523400	Printing and binding	-	-	-	-	-	-	-		
1001535523500	Travel	2,434	2,329	5,113	5,500	3,701	5,500	-	*0%*	
1001535523600	Dues and fees	96	98	132	140	138	140	-	*0%*	
1001535523700	Education and training	500	2,600	5,910	4,500	3,610	4,500	-	*0%*	
1001535523910	Drug Testing	-	105	-	-	-	-	-		
TOTAL - Services		**157,147**	**211,639**	**245,837**	**250,412**	**212,582**	**304,023**	**53,611**	***21%***	
SUPPLIES										
1001535531100	Supplies	464	1,226	2,335	2,000	2,277	2,000	-	*0%*	
1001535531220	Natural Gas	-	-	-	-	-	-	-		
1001535531230	Electricity	-	-	-	-	-	-	-		
1001535531270	Gasoline/diesel	572	260	702	500	879	1,600	*1,100*	*220%*	IT Van is being utilized more often
1001535531600	Small Equipment	803	20,880	8,600	8,000	11,050	20,000	*12,000*	*150%*	Inventory of monitors, scanners, computers
1001535531700	Uniforms	130	325	-	325	184	325	-	*0%*	
1001535531710	Operating Supplies	-	-	-	-	-	-	-		
TOTAL - Supplies		**1,968**	**22,690**	**11,637**	**10,825**	**14,390**	**23,925**	**13,100**	***121%***	
	TOTAL INFORMATION TECHNOLOGY	**300,718**	**425,061**	**488,247**	**486,833**	**418,760**	**560,211**	**73,378**	***15%***	
					261,237	**226,972**	**327,948**	***66,711***	***25.5%***	**Total change without personnel**

HUMAN RESOURCES

The Human Resources Department is a full service, comprehensive HR operation. Human Resources is responsible for the following services to our employees and community: Recruitment and Selection, Benefits Administration, On-Boarding, Performance Management, Employee Relations, Payroll Administration, Workers' Compensation, and Classification and Compensation.

$394,188
Operating Budget

-2%
Change from 2025

EMPLOYEES: *2 FTEs*

- Human Resources Director
- Human Resources Manager

CAPITAL

- None



NOTES ON 2026 BUDGET

- Professional Services for Administration fees on FSA/HAS accounts, Employment Legal Advice if needed
- Education and Training Budget includes Department Head Training. FY25 included Middle Manager Training funds not fully utilized

Departmental Budget Requests
2026 Budget

		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
HUMAN RESOURCES		**2022 ACTUALS**	**2023 ACTUALS**	**2024 ACTUALS**	**2025 BUDGET**	**2025 YTD (10 months)**	**2026 BUDGET**	**$ Change from 2025 Budget**	**% Change from 2025 Budget**	**NOTES**
PERSONNEL										
1001540511100	Regular employees	80,363	142,981	150,144	183,598	148,952	190,595	*6,997*	*4%*	
1001540511120	Vacation Pay	2,942	5,290	5,503	-	5,863		-		
1001540511130	Sick Leave Pay	1,955	5,778	5,945	-	1,804		-		
1001540512100	Group Insurance	26,901	26,056	27,516	14,316	11,930	15,972	*1,656*	*12%*	
1001540512200	Social Security FICA Contrib	6,431	11,493	12,115	14,045	11,791	14,489	*444*	*3%*	
1001540512400	Retirement Contribution	8,930	9,140	9,419	9,497	7,915	10,678	*1,181*	*12%*	
1001540512500	50% Match for 457 Contrib	739	3,462	1,309	5,508	620	4,574	*(934)*	*-17%*	
1001540512700	WORKER'S COMPENSATION	120	154	130	110	78	109	*(1)*	*-1%*	
TOTAL - Personnel		**128,382**	**204,355**	**212,080**	**227,074**	**188,951**	**236,417**	**9,343**	***4%***	
SERVICES										
1001540521200	Professional	9,094	37,832	3,501	18,000	11,609	10,000	*(8,000)*	*-44%*	Administration Fees and Employment Legal Advice if needed
1001540521230	Payroll Processing	72,172	96,498	98,785	112,000	88,924	117,600	*5,600*	*5%*	Switch to Empower from John Hancock, 360 Communication
1001540521300	Technical	-	-	-	-	-	-	-		
1001540523100	Liability Insurance	94	101	115	134	102	139	*5*	*4%*	
1001540523210	Phone/Internet	2,594	2,817	2,711	2,700	2,210	3,000	*300*	*11%*	
1001540523215	postage	182	119	123	200	161	200	-	*0%*	
1001540523300	Advertising	1,231	812	250	1,200	-	1,200	-	*0%*	Indeed Advertising
1001540523400	Printing and binding	1,110	601	285	1,200	920	1,000	*(200)*	*-17%*	
1001540523500	Travel	1,289	4,480	3,847	5,000	3,495	5,000	-	*0%*	Continuing Education & Conferences
1001540523600	Dues and fees	766	719	1,106	2,578	706	1,500	*(1,078)*	*-42%*	
1001540523700	Education and training	1,069	20,206	11,234	25,000	3,259	12,000	*(13,000)*	*-52%*	Leadership training for Dept Heads in FY26
1001540523910	Drug Testing & Physicals	480	-	105	100	-	100	-	*0%*	
1001540523930	Document Shredding	46	43	56	132	95	132	-	*0%*	
TOTAL - Services		**90,128**	**164,228**	**122,118**	**168,244**	**111,481**	**151,871**	**(16,373)**	***-10%***	
SUPPLIES										
1001540531100	Supplies	4,708	1,216	2,161	1,638	1,311	1,500	*(138)*	*-8%*	Office supplies
1001540531220	Natural Gas	229	-	-	-	-	-	-		
1001540531230	Electricity	1,138	-	-	-	-	-	-		
1001540531300	Food	-	1,913	1,496	2,000	200	2,000	-	*0%*	Snacks/Lunches for training classes
1001540531600	Small Equipment	900	746	8,098	1,000	136	1,000	-	*0%*	
1001540531700	UNIFORMS	-	-	63	200	99	200	-	*0%*	Logo shirts to wear to recruiting events
1001540531710	Operating Supplies	-	1,083	-	3,000	1,171	1,200	*(1,800)*	*-60%*	
TOTAL - Supplies		**6,975**	**4,959**	**11,819**	**7,838**	**2,917**	**5,900**	**(1,938)**	***-25%***	

Departmental Budget Requests
2026 Budget

HUMAN RESOURCES		9/30/2022 2022 ACTUALS	9/30/2023 2023 ACTUALS	9/30/2024 2024 ACTUALS	9/30/2025 2025 BUDGET	7/31/2025 2025 YTD (10 months)	ADOPTED 2026 BUDGET	$ Change from 2025 Budget	% Change from 2025 Budget	NOTES
INTERFUND										
1001540552200	Liability Claims / Self-Pay	-	-	-	-	-	-			
TOTAL - Interfund		-	-	-	-	-	-	-		
TOTAL HUMAN RESOURCES		**225,485**	**373,542**	**346,018**	**403,156**	**303,350**	**394,188**	**(8,968)**	***-2%***	
					176,082	**114,398**	**157,771**	***(18,311)***	***-10.4%***	**Total change without personnel**

CUSTOMER SERVICE

The Customer Service Department is responsible for the daily operations of utility billing (which includes water, sewer, sanitation), cash receipting, and other customer service tasks. The mission of this department is top quality customer care. Each employee in this department devotes serious effort and energy into making sure that our utility customers and other citizens are assisted in a timely manner. We aim to record accurate monthly usage through monthly meter reading in preparation of creating bills that are error free.

$621,126
Operating Budget

7%
Change from 2025

EMPLOYEES: *5 FTEs*

Customer Services Manager
Customer Service Representative (2)
Meter Technician (2)

CAPITAL

- Capital is included under Utility Administration. Includes Meters and Antenna Reading capabilities

NOTES ON 2026 BUDGET

- Most significant changes are related to credit card processing fees.



Departmental Budget Requests
2026 Budget

		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
CUSTOMER SERVICE		**2022 ACTUALS**	**2023 ACTUALS**	**2024 ACTUALS**	**2025 BUDGET**	**2025 YTD (10 months)**	**2026 BUDGET**	**$ Change from 2025 Budget**	**% Change from 2025 Budget**	**NOTES**
PERSONNEL										
1001590511100	Regular employees	187,326	199,176	206,931	242,486	184,035	246,772	*4,286*	*2%*	
1001590511120	Vacation Pay	14,078	15,274	9,071	-	8,198		-		
1001590511130	Sick Leave Pay	7,329	5,269	9,145	-	7,089		-		
1001590511300	Overtime	466	1,049	1,728	1,000	1,842	1,700	*700*	*70%*	Based on trend
1001590512100	Group Insurance	66,622	65,139	55,033	71,582	59,649	59,834	*(11,748)*	*-16%*	
1001590512200	Social Security FICA Contrib	15,163	16,023	16,277	18,550	14,206	18,649	*99*	*1%*	
1001590512400	Retirement Contribution	12,853	12,929	12,221	12,544	10,453	13,744	*1,200*	*10%*	
1001590512500	50% Match for 457 Contrib	4,385	3,720	4,847	5,911	5,044	5,922	*11*	*0%*	
1001590512600	Unemployment Insurance	-	566	-	-	-	-	-		
1001590512700	WORKER'S COMPENSATION	1,686	1,706	1,330	1,369	976	1,287	*(82)*	*-6%*	
TOTAL - Personnel		**309,908**	**320,851**	**316,582**	**353,442**	**291,492**	**347,908**	**(5,534)**	***-2%***	
SERVICES										
1001590521200	Professional	12,158	10,304	-	2,000	-	-	*(2,000)*	*-100%*	DDCWSA Collection Fees Change in Process
1001590521300	Technical	18,835	17,555	44,216	22,960	14,200	25,000	*2,040*	*9%*	Robo Calls, Datamatx Invoice processing, Neptune Annual Software - 10K
1001590522210	m/r buildings	435	666	2,534	2,200	612	2,200	-	*0%*	
1001590522220	m/r equipment	-	850	-	850	-	1,000	*150*	*18%*	
1001590522230	m/r vehicles	1,115	790	4,360	5,500	1,815	4,000	*(1,500)*	*-27%*	Replaced older Vehicle
1001590522310	Rental of land & buildings	1	1	1	1	1	1	-	*0%*	
1001590523100	Liability Insurance	1,172	1,263	1,420	1,664	1,272	1,727	*63*	*4%*	
1001590523210	Phone/Internet	3,779	4,128	3,243	3,008	2,421	2,300	*(708)*	*-24%*	Savings with AT&T, Discontinuing T Mobile Service for MiFi
1001590523215	postage	39,187	39,888	40,619	45,690	32,888	45,690	-	*0%*	
1001590523400	Printing and binding	442	1,427	1,805	2,500	1,236	2,500	-	*0%*	
1001590523500	Travel	-	-	-	50	-	50	-	*0%*	
1001590523600	Dues and fees	48	43	43	50	46	50	-	*0%*	
1001590523700	Education and training	25	427	389	900	-	1,200	*300*	*33%*	
1001590523850	Contract labor	-	-	-	-	-	-	-		
1001590523910	Drug Testing & Physicals	70	-	35	100	145	100	-	*0%*	
1001590523930	Document Shredding	260	265	278	332	207	300	*(32)*	*-10%*	
1001590523970	BANK/CC FEES & ANALYSIS CHGES	103,102	111,078	131,350	112,000	134,694	160,000	*48,000*	*43%*	Based on Trend
TOTAL - Services		**180,628**	**188,684**	**230,294**	**199,805**	**189,536**	**246,118**	**46,313**	***23%***	

Departmental Budget Requests
2026 Budget

CUSTOMER SERVICE		9/30/2022 2022 ACTUALS	9/30/2023 2023 ACTUALS	9/30/2024 2024 ACTUALS	9/30/2025 2025 BUDGET	7/31/2025 2025 YTD (10 months)	ADOPTED 2026 BUDGET	$ Change from 2025 Budget	% Change from 2025 Budget	NOTES
SUPPLIES										
1001590531100	Supplies	4,206	1,688	2,395	5,099	1,101	5,000	*(99)*	*-2%*	
1001590531210	Water/Sewerage	476	446	886	700	334	700	-	*0%*	
1001590531220	Natural Gas	-	-	-	-	-	-	-		
1001590531230	Electricity	3,473	3,750	4,844	4,400	6,258	5,200	*800*	*18%*	CS was paying for street lights. Moved to streets.
1001590531270	Gasoline/diesel	16,971	5,801	5,280	7,900	3,255	6,300	*(1,600)*	*-20%*	
1001590531300	Food	-	118	-	-	-	-	-		
1001590531600	Small Equipment	453	6,842	6,871	6,800	-	5,000	*(1,800)*	*-26%*	
1001590531700	Uniforms	1,270	528	1,166	1,528	785	1,600	*72*	*5%*	
1001590531710	Operating Supplies	1,657	972	1,649	1,800	613	1,800	-	*0%*	
TOTAL - Supplies		**28,505**	**20,145**	**23,090**	**28,227**	**12,346**	**25,600**	**(2,627)**	***-9%***	
OTHER COSTS										
1001590573100	Toilet Rebate Program	-	-	-	100	-	-	*(100)*	*-100%*	
1001590573980	Collection Agency Fees	275	838	725	1,500	237	1,500	-	*0%*	
1001590574000	Bad Debt	-	-	-	-	-	-	-		
TOTAL - Other Costs		**275**	**838**	**725**	**1,600**	**237**	**1,500**	**(100)**	***-6%***	
TOTAL CUSTOMER SERVICE		**519,316**	**530,519**	**570,690**	**583,074**	**611,868**	**621,126**	**38,052**	***7%***	
		229,632	**202,119**	**273,218**				**43,586**	***19.0%***	**Total change without personnel**

COMMUNITY DEVELOPMENT

The Community Development Department coordinates and facilitates strategies for the land development and redevelopment of the City. The Department consists of divisions including: Code Compliance, Occupational Tax/Alcoholic Beverage Licensing, Planning & Zoning and Geographic Information Systems.

$646,563
Operating Budget

3%
Change from 2025

EMPLOYEES: *5 FTEs*

- Community Dev Director
- Engineer/Consultant
- Planning & Zoning Administrator
- Planner I
- Licensing Specialist

CAPITAL

- None

NOTES ON 2026 BUDGET

- Engineer and Director Services are shown under Personnel, however if we continue to outsource we will adjust to Professional Services
- Shared GIS database management with Utilities



Departmental Budget Requests
2026 Budget

		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
COMMUNITY DEVELOPMENT		**2022 ACTUALS**	**2023 ACTUALS**	**2024 ACTUALS**	**2025 BUDGET**	**2025 YTD (10 months)**	**2026 BUDGET**	**$ Change from 2025 Budget**	**% Change from 2025 Budget**	**NOTES**
PERSONNEL										
1007400511100	Regular employees	268,202	281,926	329,192	295,214	114,094	418,367	*123,153*	*42%*	Incl Engineer & Director - transfer $ to Prof Svc if contracting out continues
1007400511120	Vacation Pay	8,915	9,576	9,303	-	9,429		-		
1007400511130	Sick Leave Pay	10,800	12,660	10,189	-	4,932		-		
1007400511300	Overtime	2,034	1,149	1,735	1,000	68	1,000	-	*0%*	
1007400512100	Group Insurance	94,081	78,167	82,549	71,582	59,649	71,937	*355*	*0%*	
1007400512200	Social Security FICA Contrib	21,590	22,454	26,209	30,712	9,557	31,776	*1,064*	*3%*	
1007400512400	Retirement Contribution	26,182	22,999	23,911	20,768	5,389	23,418	*2,650*	*13%*	
1007400512500	50% Match for 457 Contrib	1,300	1,375	2,930	3,523	1,586	8,946	*5,423*	*154%*	
1007400512700	Worker's compensation	6,557	3,851	2,891	3,857	2,749	3,768	*(89)*	*-2%*	
TOTAL - Personnel		**439,660**	**434,155**	**488,909**	**426,656**	**207,452**	**559,212**	**132,556**	***31%***	
SERVICES										
1007400521200	Professional	16,442	43,631	141,227	126,250	140,860	5,000	*(121,250)*	*-96%*	Engineer & Director Services
1007400521201	Comp Plan Rev - Prof Srvs	-	-	-	-	-	-	-		
1007400521300	Technical	9,372	29,810	28,749	10,000	7,291	14,000	*4,000*	*40%*	Map Printer, 25% portion of GIS
1007400522210	m/r buildings	14,003	8,749	8,664	5,638	4,767	6,500	*862*	*15%*	Shared Building responsibilities with Development Services
1007400522220	m/r equipment	-	-	-	-	-	-	-		
1007400522230	m/r vehicles	-	1,117	825	1,100	1,042	1,000	*(100)*	*-9%*	
1007400522240	M/R GROUNDS	-	-	-	2,500	338	500	*(2,000)*	*-80%*	Based on Current Year
1007400523100	Liability Insurance	703	757	852	998	763	1,036	*38*	*4%*	
1007400523210	Phone/Internet	6,198	5,899	10,330	8,700	9,952	3,200	*(5,500)*	*-63%*	VPLEX phones moved to Parks & Rec
1007400523215	postage	4,662	747	1,502	4,200	3,451	3,000	*(1,200)*	*-29%*	Mailing less notices, responsibility falls to applicant
1007400523300	Advertising	2,116	1,843	723	2,500	1,128	2,500	-	*0%*	
1007400523400	Printing and binding	6,616	4,323	7,622	7,500	3,310	7,500	-	*0%*	
1007400523500	Travel	5,272	5,152	2,417	5,000	2,053	5,000	-	*0%*	
1007400523600	Dues and fees	1,673	1,786	1,113	1,000	409	1,000	-	*0%*	
1007400523700	Education and training	3,455	2,584	5,696	5,000	250	5,000	-	*0%*	
1007400523910	Drug Testing & Physicals	90	-	365	365	105	365	-	*0%*	
1007400523930	Document Shredding	160	151	100	256	197	350	*94*	*37%*	
1007400523970	BANK/CC FEES & ANALYSIS CHGES	5,882	6,222	8,771	7,800	16,942	20,000	*12,200*	*156%*	Due to Increased Permitting
TOTAL - Services		**76,645**	**112,771**	**218,958**	**188,807**	**192,858**	**75,951**	**(112,856)**	***-60%***	

Departmental Budget Requests
2026 Budget

COMMUNITY DEVELOPMENT		9/30/2022 2022 ACTUALS	9/30/2023 2023 ACTUALS	9/30/2024 2024 ACTUALS	9/30/2025 2025 BUDGET	7/31/2025 2025 YTD (10 months)	ADOPTED 2026 BUDGET	$ Change from 2025 Budget	% Change from 2025 Budget	NOTES
SUPPLIES										
1007400531100	Supplies	10,865	7,708	9,401	5,344	2,297	5,000	*(344)*	*-6%*	
1007400531220	Natural Gas	612	-	-	-	-	-	-		
1007400531230	Electricity	2,850	-	-	-	-	-	-		
1007400531270	Gasoline/diesel	-	1,316	1,206	1,200	888	2,300	*1,100*	*92%*	Added a Vehicle in FY25
1007400531300	Food	106	2,036	2,493	-	-	-	-		
1007400531600	Small Equipment	9,831	7,364	12,170	2,000	2,258	2,500	*500*	*25%*	
1007400531700	Uniforms	502	1,177	1,458	1,000	20	1,000	-	*0%*	
1007400531710	Operating Supplies	188	454	857	600	425	600	-	*0%*	
TOTAL - Supplies		**24,953**	**20,056**	**27,585**	**10,144**	**5,889**	**11,400**	**1,256**	***12%***	
INTERFUND										
1007400552200	Liability Claims / Self-Pay	-	-	405	5,000	-	-	*(5,000)*	*-100%*	
TOTAL - Interfund		**-**	**-**	**405**	**5,000**	**-**	**-**	**(5,000)**	***-100%***	
	TOTAL COMMUNITY DEV	**541,258**	**566,983**	**735,857**	**630,607**	**406,198**	**646,563**	**15,956**	***3%***	
					203,951	**198,747**	**87,351**	***(111,600)***	***-57.2%***	**Total change without personnel**

BUILDING DEVELOPMENT

The purpose of the Building Development Department is to work in conjunction with the Community Development department to coordinates and facilitate strategies for the land and building development and redevelopment of the City. The Building Development Department includes building inspectors who verify compliance with the minimum safety standards set forth in the building, plumbing, electrical, mechanical or specialty codes.

$594,419
Operating Budget

23%
Change from 2025

EMPLOYEES: *6 FTEs*

- Building Development Director
- Chief Building Official
- Building Inspector
- Site Inspector
- Permit Specialist
- Administrative Assistant

CAPITAL

None

NOTES ON 2026 BUDGET

- Transferred Site Inspector from Public Works to Development Services
- Community Core Software is used for Permitting
- Shared Maintenance on Building with Community Development Department



Departmental Budget Requests
2026 Budget

		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
BUILDING DEVELOPMENT		**2022 ACTUALS**	**2023 ACTUALS**	**2024 ACTUALS**	**2025 BUDGET**	**2025 YTD (10 months)**	**2026 BUDGET**	**$ Change from 2025 Budget**	**% Change from 2025 Budget**	**NOTES**
PERSONNEL										
1007220511100	Regular employees	95,282	118,062	99,310	335,513	256,820	409,992	*74,479*	*22%*	Transfer of Site Inspector
1007220511120	Vacation Pay	4,380	8,917	1,624	-	13,695		-		
1007220511130	Sick Leave Pay	1,504	3,602	884	-	7,420		-		
1007220511300	Overtime	-	-	-	-	428	-	-		
1007220512100	Group Insurance	26,472	26,056	27,516	42,949	35,789	45,330	*2,381*	*6%*	
1007220512200	Social Security FICA Contrib	7,123	9,115	7,133	25,667	20,376	31,089	*5,422*	*21%*	
1007220512400	Retirement Contribution	8,463	7,764	7,489	17,356	17,307	22,912	*5,556*	*32%*	
1007220512500	50% Match for 457 Contrib	1,894	3,297	1,412	5,126	3,368	6,838	*1,712*	*33%*	
1007220512600	Unemployment Insurance	-	-	-	-	-		-		
1007220512700	Worker's compensation	3,441	3,289	2,589	2,716	1,936	4,407	*1,691*	*62%*	
TOTAL - Personnel		**148,558**	**180,101**	**147,957**	**429,327**	**357,138**	**520,568**	**91,241**	***21%***	
SERVICES										
1007220521200	Professional	-	-	-	5,000	4,096	4,000	*(1,000)*	*-20%*	
1007220521300	Technical	180	199	99	6,000	3,799	6,000	-	*0%*	Community Core Software for Permitting
1007220522210	m/r buildings	-	-	-	5,500	3,760	5,500	-	*0%*	Shared with Community Development
1007220522220	m/r equipment	-	-	-	2,000	-	2,000	-	*0%*	
1007220522230	m/r vehicles	194	415	826	1,500	1,053	2,000	*500*	*33%*	Transfer of Site Inspector
1007220522240	M/R GROUNDS	-	-	-	2,500	530	2,000	*(500)*	*-20%*	Shared with Community Development
1007220523100	Liability Insurance	469	506	569	667	510	691	*24*	*4%*	
1007220523210	Phone/Internet	1,234	1,295	1,434	2,500	3,756	6,000	*3,500*	*140%*	Development Services Building
1007220523215	postage	-	-	-	-	-	-	-		
1007220523400	Printing and binding	70	76	1,256	2,000	25	2,000	-	*0%*	
1007220523500	Travel	175	1,060	1,125	3,800	1,304	3,800	-	*0%*	
1007220523600	Dues and fees	233	399	212	1,100	1,164	1,500	*400*	*36%*	
1007220523700	Education and training	1,604	1,805	2,913	4,700	2,106	5,000	*300*	*6%*	ICC, BOAG, GPTA for 3
1007220523910	Drug Testing & Physicals	105	105	-	210	210	210	-	*0%*	
1007220523930	Document Shredding	-	-	-	256	197	350	*94*	*37%*	
TOTAL - Services		**4,264**	**5,859**	**8,435**	**37,733**	**22,508**	**41,051**	**3,318**	***9%***	

Departmental Budget Requests
2026 Budget

BUILDING DEVELOPMENT		9/30/2022 2022 ACTUALS	9/30/2023 2023 ACTUALS	9/30/2024 2024 ACTUALS	9/30/2025 2025 BUDGET	7/31/2025 2025 YTD (10 months)	ADOPTED 2026 BUDGET	$ Change from 2025 Budget	% Change from 2025 Budget	NOTES
SUPPLIES										
1007220531100	Supplies	1,616	611	599	1,244	762	1,500	*256*	*21%*	
1007220531220	Natural Gas	204	-	-	-	-	4,100	*4,100*		Development Services Building
1007220531230	Electricity	575	-	-	-	-	12,300	*12,300*		Development Services Building
1007220531270	Gasoline/diesel	3,395	4,855	5,814	7,800	3,233	7,800	-	*0%*	
1007220531300	Food	-	-	-	-	-	-	-		
1007220531600	Small Equipment	6,024	3,312	2,224	5,500	1,713	3,500	*(2,000)*	*-36%*	Decreased based on FY25
1007220531700	Uniforms	927	1,290	1,090	1,800	1,782	2,400	*600*	*33%*	Transfer of Site Inspector
1007220531710	Operating Supplies	108	141	794	1,200	1,006	1,200	-	*0%*	
TOTAL - Supplies		**12,849**	**10,209**	**10,521**	**17,544**	**8,495**	**32,800**	**15,256**	***87%***	
	TOTAL BUILDING INSPECTIONS	**165,672**	**196,169**	**166,913**	**484,604**	**388,141**	**594,419**	**109,815**	***23%***	
					55,277	**31,003**	**73,851**	***18,574***	***33.6%***	**Total change without personnel**

CODE COMPLIANCE

The Code Compliance Department is responsible for the inspection and enforcement of residential and commercial properties that violate the City of Villa Rica Code of Ordinances. Code Compliance Specialists respond to complaints to identify code violations. When a violation is found, property owners or tenants are given a specified time to correct the violation. Failure to comply may result in a summons to appear in court.

$272,283
Operating Budget

4%
Change from 2025

EMPLOYEES: *3.7 FTEs*

- Code Compliance Manager
- Lead Code Compliance Officer
- Code Compliance Officer (PT - 0.7)
- Code Compliance Officer (PT - 0.5)

CAPITAL

- None

NOTES ON 2026 BUDGET

- Added a PT position in FY25 – Some additional costs were budgeted for that person



Departmental Budget Requests
2026 Budget

		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
CODE COMPLIANCE		**2022 ACTUALS**	**2023 ACTUALS**	**2024 ACTUALS**	**2025 BUDGET**	**2025 YTD (10 months)**	**2026 BUDGET**	**$ Change from 2025 Budget**	**% Change from 2025 Budget**	**NOTES**
PERSONNEL										
1007450511100	Regular employees	111,888	127,271	131,501	189,944	129,158	200,777	*10,833*	*6%*	
1007450511120	Vacation Pay	6,365	3,101	2,945	-	2,924		-		
1007450511130	Sick Leave Pay	3,190	2,766	4,218	-	2,909		-		
1007450511300	Overtime	2,101	140	38	2,000	-	2,000	-	*0%*	
1007450512100	Group Insurance	40,300	13,028	13,758	14,316	11,930	15,781	*1,465*	*10%*	
1007450512200	Social Security FICA Contrib	9,326	9,975	10,194	14,531	9,795	15,213	*682*	*5%*	
1007450512400	Retirement Contribution	8,937	5,805	5,927	6,467	2,665	7,477	*1,010*	*16%*	
1007450512500	50% Match for 457 Contrib	1,324	325	327	325	275	346	*21*	*6%*	
1007450512700	Worker's compensation	3,635	3,299	2,708	2,765	1,971	3,209	*444*	*16%*	
TOTAL - Personnel		**187,066**	**165,710**	**171,615**	**230,348**	**161,626**	**244,803**	**14,455**	***6%***	
SERVICES										
1007450522210	m/r buildings	-	-	149	-	-	-	-		
1007450522230	m/r vehicles	2,680	1,825	2,500	4,650	1,744	4,000	*(650)*	*-14%*	Replace aging vehicle in FY25
1007450523100	Liability Insurance	1,031	1,112	1,251	1,465	1,120	1,520	*55*	*4%*	
1007450523210	Phone/Internet	5,280	5,094	5,798	5,800	2,084	3,000	*(2,800)*	*-48%*	VPLEX Service now being paid by Parks & Rec
1007450523215	postage	1,182	774	693	1,850	636	1,500	*(350)*	*-19%*	
1007450523400	Printing and binding	316	197	-	500	134	500	-	*0%*	
1007450523500	Travel	823	1,217	249	2,500	1,418	2,500	-	*0%*	
1007450523600	Dues and fees	-	124	186	200	124	250	*50*	*25%*	
1007450523700	Education and training	490	601	1,440	2,500	140	2,500	-	*0%*	
1007450523910	Drug Testing & Physicals	195	-	-	105	105	110	*5*	*5%*	
1007450523930	Document Shredding	69	65	43	100	-	-	*(100)*	*-100%*	
TOTAL - Services		**12,067**	**11,007**	**12,310**	**19,670**	**7,505**	**15,880**	**(3,790)**	***-19%***	
SUPPLIES										
1007450531100	Supplies	3,543	1,723	2,612	2,600	2,303	2,600	-	*0%*	
1007450531220	Natural Gas	408	-	-	-	-	-	-		
1007450531230	Electricity	2,275	-	-	-	-	-	-		
1007450531270	Gasoline/diesel	5,329	3,599	4,070	5,700	2,555	5,700	-	*0%*	
1007450531600	Small Equipment	-	560	85	640	639	1,000	*360*	*56%*	Added a PT position in FY25
1007450531700	Uniforms	1,261	1,089	1,358	1,800	888	1,800	-	*0%*	
1007450531710	Operating Supplies	139	33	360	345	51	500	*155*	*45%*	
TOTAL - Supplies		**12,954**	**7,003**	**8,484**	**11,085**	**6,436**	**11,600**	**515**	***5%***	
	TOTAL CODE COMPLIANCE	**212,087**	**183,720**	**192,409**	**261,103**	**175,568**	**272,283**	**11,180**	***4%***	
					30,755	**13,941**	**27,480**	***(3,275)***	***-10.6%***	**Total change without personnel**

ECONOMIC DEVELOPMENT

The Office of Economic Development consists of the Main Street Program, Tourism, Downtown Development Authority, Film & Entertainment, and Villa Rica Convention & Visitors Bureau. The mission of the department is to enhance the economic welfare of the City of Villa Rica's citizens and businesses. The department strives to effectively coordinate public resources to produce a sustaining positive business development climate.

$75,000
Operating Budget

0%
Change from 2025

NOTES ON 2026 BUDGET
- Economic Development Services - $75,000

EMPLOYEES
- None

CAPITAL
- None



Departmental Budget Requests
2026 Budget

ECONOMIC DEVELOPMENT & RESOURCES		9/30/2022 2022 ACTUALS	9/30/2023 2023 ACTUALS	9/30/2024 2024 ACTUALS	9/30/2025 2025 BUDGET	7/31/2025 2025 YTD (10 months)	ADOPTED 2026 BUDGET	$ Change from 2025 Budget	% Change from 2025 Budget	NOTES
PERSONNEL										
1007520511100	Regular employees	-	-	-	-	-	-	-		
1007520511120	Vacation Pay	-	-	-	-	-		-		
1007520512100	Group Insurance	-	-	-	-	-	-	-		
1007520512200	Social Security FICA Contrib	-	-	-	-	-	-	-		
1007520512400	Retirement Contribution	-	-	-	-	-	-	-		
1007520512500	50% Match for 457 Contrib	-	-	-	-	-	-	-		
1007520512700	WORKER'S COMPENSATION	-	-	-	-	-	-	-		
TOTAL - Personnel		**-**	**-**	**-**	**-**	**-**	**-**	**-**		
SERVICES										
1007520521200	Professional	-	-	-	-	-	-	-		
1007520522210	m/r buildings	-	-	-	-	-	-	-		
1007520522230	m/r vehicles	-	-	-	-	-	-	-		
1007520523100	Liability Insurance	-	-	-	-	-	-			
1007520523210	Phone/Internet	-	-	-	-	-	-	-		
1007520523215	postage	-	-	-	-	-	-	-		
1007520523300	Advertising	-	-	-	-	-	-	-		
1007520523400	Printing and binding	-	-	-	-	-	-	-		
1007520523500	Travel	-	-	-	-	-	-	-		
1007520523600	Dues and fees	-	-	-	-	-	-	-		
1007520523700	Education and training	-	-	-	-	-	-	-		
TOTAL - Services		**-**	**-**	**-**	**-**	**-**	**-**	**-**		
SUPPLIES										
1007520531100	Supplies	-	-	-	-	-	-	-		
1007520531210	Water/Sewerage	-	-	-	-	-	-	-		
1007520531230	Electricity	-	-	-	-	-	-			
1007520531270	Gasoline/diesel	-	-	-	-	-	-			
1007520531600	Small Equipment	-	-	-	-	-	-	-		
1007520531710	Operating Supplies	-	-	-	-	-	-	-		
TOTAL - Supplies		**-**	**-**	**-**	**-**	**-**	**-**	**-**		
OTHER COSTS										
1007520572001	Economic Development Services	-	75,000	75,000	75,000	-	75,000	-	*0%*	Economic Dev Services
1007520572003	Historic Preservation	-	-	-	-	-	-	-		
TOTAL - Other Costs		**-**	**75,000**	**75,000**	**75,000**	**-**	**75,000**	**-**	***0%***	
	TOTAL ECONOMIC DEVELOPMENT	**-**	**75,000**	**75,000**	**75,000**	**-**	**75,000**	**-**	***0%***	
					75,000	**-**	**75,000**	**-**	***0.0%***	**Total change without personnel**

TOURISM

The Villa Rica Welcome Center, located just behind The MILL Amphitheater, provides local, regional and statewide tourist information as well as information about local events and festivals happening in our great city!

$89,619
Operating Budget

-7%
Change from 2025

EMPLOYEES: *1 FTE*
- Tourism Manager

CAPITAL
None

NOTES ON 2026 BUDGET
- Some previously budgeted items are now being paid for by CVB (Convention and Visitors Bureau)



Departmental Budget Requests
2026 Budget

TOURISM		9/30/2022 2022 ACTUALS	9/30/2023 2023 ACTUALS	9/30/2024 2024 ACTUALS	9/30/2025 2025 BUDGET	7/31/2025 2025 YTD (10 months)	ADOPTED 2026 BUDGET	$ Change from 2025 Budget	% Change from 2025 Budget	NOTES
PERSONNEL										
1007540511100	Regular Employees	52,822	58,523	52,883	61,808	47,028	63,654	*1,846*	*3%*	
1007540511120	Vacation Pay	5,395	3,930	2,443	-	2,615		-		
1007540511130	Sick Leave Pay	2,738	1,492	1,592	-	2,615		-		
1007540511300	Overtime	641	2,378	495	2,200	-	-	*(2,200)*	*-100%*	
1007540512100	Group Insurance	19,997	19,542	20,637	14,316	11,930	10,236	*(4,080)*	*-28%*	
1007540512200	Social Security FICA Contrib	4,560	5,022	4,300	4,728	3,841	4,824	*96*	*2%*	
1007540512400	Retirement Contribution	4,898	4,710	2,738	3,197	3,109	3,555	*358*	*11%*	
1007540512500	50% Match for 457 Contrib	1,510	881	-	309	-	315	*6*	*2%*	
1007540512700	Worker's compensation	79	80	38	37	26	36	*(1)*	*-3%*	
TOTAL - Personnel		**92,639**	**96,559**	**85,126**	**86,595**	**71,163**	**82,620**	**(3,975)**	***-5%***	
SERVICES										
1007540521200	Professional	-	-	-	-	-	-	-		
1007540521300	Technical	-	-	-	-	-	-	-		
1007540522210	m/r buildings	904	1,174	2,375	3,000	30	3,000	-	*0%*	
1007540522240	M/R GROUNDS	-	-	-	-	-	-	-		
1007540523100	Liability Insurance	230	248	279	327	250	339	*12*	*4%*	
1007540523210	Phone/Internet	1,317	1,339	1,078	1,300	431	650	*(650)*	*-50%*	AT&T Savings
1007540523215	postage	156	236	210	200	159	200	-	*0%*	
1007540523300	Advertising	-	-	-	-	-	-	-		
1007540523400	Printing and binding	-	-	-	-	-	-	-		
1007540523500	Travel	-	25	173	300	-	-	*(300)*	*-100%*	Based on Trend/CVB is paying
1007540523600	Dues and fees	-	43	-	45	-	-	*(45)*	*-100%*	Based on Trend/CVB is paying
1007540523700	Education and training	-	-	-	-	-	-	-		
1007540523910	Drug Testing & Physicals	-	210	35	210	-	110	*(100)*	*-48%*	
1007540523970	BANK/CC FEES & ANALYSIS CHGES	-	-	-	-	-	-	-		
TOTAL - Services		**2,608**	**3,276**	**4,150**	**5,382**	**869**	**4,299**	**(1,083)**	***-20%***	
SUPPLIES										
1007540531100	Supplies	1,626	655	487	-	-	600	*600*		CVB is paying for most items
1007540531210	Water/Sewerage	459	473	481	500	360	600	*100*	*20%*	
1007540531230	Electricity	3,753	132	-	-	-	-	-		
1007540531600	Small Equipment	-	1,052	-	3,500	-	1,500	*(2,000)*	*-57%*	
1007540531700	UNIFORMS	-	-	-	-	-	-	-		
1007540531710	Operating Supplies	-	91	79	-	-	-	-		CVB is paying for most items
TOTAL - Supplies		**5,838**	**2,403**	**1,046**	**4,000**	**360**	**2,700**	**(1,300)**	***-33%***	
	TOTAL TOURISM	**101,085**	**102,238**	**90,323**	**95,977**	**72,393**	**89,619**	**(6,358)**	***-7%***	
					9,382	**1,230**	**6,999**	***(2,383)***	***-25.4%***	**Total change without personnel**

MAIN STREET

The Villa Rica Main Street Program is committed to making the most of our community's unique sense of place by harnessing local economic opportunities and creating a supportive business environment that helps our small business owners and entrepreneurs build on their dreams by expanding economic opportunities.

$329,075
Operating Budget

5%
Change from 2025

EMPLOYEES: *1 FTE*
- Main Street Manager

CAPITAL
- None

NOTES ON 2026 BUDGET
- Mainstreet maintains the Mill landscaping with the Grounds Maintenance Department. We outsource some of that maintenance.
- Budget includes monies for Artists, Sound, and Lighting at the Mill. Increased for this year to look at possibility of different bands.



Departmental Budget Requests
2026 Budget

		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
MAIN STREET		**2022 ACTUALS**	**2023 ACTUALS**	**2024 ACTUALS**	**2025 BUDGET**	**2025 YTD (10 months)**	**2026 BUDGET**	**$ Change from 2025 Budget**	**% Change from 2025 Budget**	**NOTES**
PERSONNEL										
1007550511100	Regular employees	75,594	74,451	107,218	72,113	59,860	74,156	*2,043*	*3%*	
1007550511120	Vacation Pay	4,276	2,984	6,250	-	555		-		
1007550511130	Sick Leave Pay	1,371	1,285	4,117	-	555		-		
1007550511300	Overtime	895	1,979	2,934	2,000	-	-	*(2,000)*	*-100%*	
1007550512100	Group Insurance	20,069	19,542	20,637	14,316	11,930	15,488	*1,172*	*8%*	
1007550512200	Social Security FICA Contrib	6,214	5,786	8,859	5,517	4,475	5,627	*110*	*2%*	
1007550512400	Retirement Contribution	5,437	5,229	6,298	3,730	6,043	4,147	*417*	*11%*	
1007550512500	50% Match for 457 Contrib	1,746	1,905	1,534	2,163	888	1,471	*(692)*	*-32%*	
1007550512700	Worker's compensation	88	87	86	43	31	42	*(1)*	*-2%*	
TOTAL - Personnel		**115,690**	**113,249**	**157,934**	**99,882**	**84,336**	**100,931**	**1,049**	***1%***	
SERVICES										
1007550521200	Professional	-	-	-	-	-	-	-		
1007550521300	Technical	300	540	240	8,220	4,387	5,000	*(3,220)*	*-39%*	Adobe Pro and Software Effect, music licensing
1007550522110	Disposal	-	-	-	-	-	-	-		
1007550522100	Cleaning Service	-	-	-	-	-	-	-		
1007550522210	m/r buildings	124,796	5,088	328	3,000	953	2,000	*(1,000)*	*-33%*	
1007550522220	m/r equipment	-	-	-	-	-	-	-		
1007550522230	m/r vehicles	-	-	-	-	-	-	-		
1007550522240	M/R GROUNDS	3,714	5,159	1,046	12,050	5,098	12,000	*(50)*	*0%*	Alternative Environment Contract
1007550522320	Rental of equipment and veh	2,645	3,759	666	4,500	428	4,000	*(500)*	*-11%*	Rental of light tower, portlets, equip
1007550523100	Liability Insurance	230	248	279	327	250	339	*12*	*4%*	
1007550523210	Phone/Internet	2,283	2,444	2,349	3,600	1,424	1,800	*(1,800)*	*-50%*	AT&T Savings
1007550523215	postage	190	113	63	125	18	125	-	*0%*	
1007550523300	Advertising	2,725	3,686	2,220	14,645	6,920	15,000	*355*	*2%*	
1007550523400	Printing and binding	-	57	78	4,000	2,372	4,000	-	*0%*	
1007550523500	Travel	1,842	1,500	1,156	1,375	-	1,375	-	*0%*	
1007550523600	Dues and fees	2,071	2,460	1,662	1,915	2,066	2,000	*85*	*4%*	Music Licensing, Mainstreet Accreditation
1007550523700	Education and training	3,656	1,647	995	1,250	279	1,250	-	*0%*	
1007550523750	Hospitality	-	-	-	-	-	-	-		
1007550523880	Contract Labor/Programs/Events	101,304	114,017	108,374	141,750	100,157	165,000	*23,250*	*16%*	Artists- $70K, Sound/Lighting - $60K, Christmas Décor - $13K, Accommodations
1007550523910	Drug Testing & Physicals	-	-	105	-	-	-	-		
1007550523970	BANK/CC FEES & ANALYSIS CHGES	-	-	-	-	-	-	-		
TOTAL - Services		**245,756**	**140,718**	**119,560**	**196,757**	**124,351**	**213,889**	**17,132**	***9%***	

Departmental Budget Requests
2026 Budget

		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
MAIN STREET		**2022 ACTUALS**	**2023 ACTUALS**	**2024 ACTUALS**	**2025 BUDGET**	**2025 YTD (10 months)**	**2026 BUDGET**	**$ Change from 2025 Budget**	**% Change from 2025 Budget**	**NOTES**
SUPPLIES										
1007550531100	Supplies	2,798	3,765	6,202	3,880	2,846	3,880	-	*0%*	
1007550531210	Water/Sewerage	459	473	481	500	361	600	*100*	*20%*	
1007550531220	Natural Gas	-	-	-	-	-	-	-		
1007550531230	Electricity	3,911	132	-	-	391	500	*500*		
1007550531270	Gasoline/diesel	-	-	-	-	-	-	-		
1007550531300	Food	-	-	-	-	-	-	-		
1007550531600	Small Equipment	209	2,520	3,148	-	-	1,000	*1,000*		
1007550531700	Uniforms	-	-	-	-	-	-	-		
1007550531710	Operating Supplies	2,249	3,886	2,587	8,735	7,379	5,000	*(3,735)*	*-43%*	
TOTAL - Supplies		**9,627**	**10,776**	**12,418**	**13,115**	**10,976**	**10,980**	**(2,135)**	*-16%*	
INTERFUND										
1007550552300	Weather Insurance	-	-	-	-	-	-	-		
TOTAL - Interfund		**-**	**-**	**-**	**-**	**-**	**-**	**-**		
OTHER COSTS										
1007550573010	Rise-N-Shine Exp	2,337	2,954	2,727	3,275	1,196	3,275	-	*0%*	
TOTAL - Other Costs		**2,337**	**2,954**	**2,727**	**3,275**	**1,196**	**3,275**	**-**	*0%*	
	TOTAL MAIN STREET	**373,410**	**267,697**	**292,639**	**313,029**	**220,859**	**329,075**	**16,046**	*5%*	
					213,147	**136,523**	**228,144**	***14,997***	***7.0%***	**Total change without personnel**

PINE MOUNTAIN GOLD MUSEUM

Villa Rica is home of the first Gold Rush in Georgia and that history is captured daily at the Pine Mountain Gold Museum where you can walk the trails where miners walked, take a scenic ride on the Pine Mountain Railroad, pan for gold and gems, and view a 20-minute documentary film on the history of the Villa Rica gold mines and natural gold history of Georgia. The recently renovated museum is the only museum built on an actual gold mine.

$546,757
Operating Budget

0%
Change from 2025

EMPLOYEES: *5.1 FTEs*

- Museum Manager
- Museum Coordinator
- Museum Administrative Assistant
- Pine Mountain Assistant (3 PT)

CAPITAL

- None

NOTES ON 2026 BUDGET

- Modernization/Expansion of theatre and gift shop was completed in FY25. Decrease in M/R Buildings.
- Pine Mountain uses Douglas County work detail which allows the museum to maintain the grounds at a low price for the acreage. Significant monies spent on tree work/removal as needed for safety.



Departmental Budget Requests
2026 Budget

		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
PINE MOUNTAIN GOLD MUSEUM		**2022 ACTUALS**	**2023 ACTUALS**	**2024 ACTUALS**	**2025 BUDGET**	**2025 YTD (10 months)**	**2026 BUDGET**	**$ Change from 2025 Budget**	**% Change from 2025 Budget**	**NOTES**
PERSONNEL										
1006172511100	Regular employees	136,418	168,234	193,487	214,652	170,246	221,983	*7,331*	*3%*	
1006172511120	Vacation Pay	1,255	1,947	1,718	-	1,763		-		
1006172511130	Sick Leave Pay	1,907	32	1,315	-	991		-		
1006172511200	Seasonal/Temporary Employees	1,279	-	-	-	-	-	-		
1006172511300	Overtime	2,249	2,649	3,290	3,000	2,774	3,300	*300*	*10%*	
1006172512100	Group Insurance	26,516	26,056	27,516	28,633	23,860	25,833	*(2,800)*	*-10%*	
1006172512200	Social Security FICA Contrib	10,755	12,864	14,901	16,421	13,113	16,748	*327*	*2%*	
1006172512400	Retirement Contribution	11,375	7,598	7,585	7,251	13,150	8,061	*810*	*11%*	
1006172512500	50% Match for 457 Contrib	3,295	3,592	3,919	3,915	3,390	3,993	*78*	*2%*	
1006172512700	Worker's compensation	4,720	4,818	3,895	3,620	2,580	3,533	*(87)*	*-2%*	
TOTAL - Personnel		**199,769**	**227,790**	**257,626**	**277,492**	**231,865**	**283,451**	**5,959**	***2%***	
SERVICES										
1006172521200	Professional	-	-	110	-	-	-	-		
1006172522120	Tipping Fees at Landfill	-	-	-	-	-	-	-		
1006172521300	Technical	739	1,013	998	890	1,025	1,500	*610*	*69%*	POS System Terminals
1006172522110	Disposal	985	2,556	2,456	2,600	2,195	2,600	-	*0%*	
1006172522210	m/r buildings	40,852	24,791	22,811	33,200	24,384	30,000	*(3,200)*	*-10%*	FY25 contained project money to modernize the Museum
1006172522220	m/r equipment	17,647	12,211	22,875	18,600	7,795	20,000	*1,400*	*8%*	Train repairs - sole source situation
1006172522230	m/r vehicles	686	1,465	1,018	700	689	700	-	*0%*	
1006172522240	M/R GROUNDS	8,744	27,907	19,296	28,800	28,166	22,000	*(6,800)*	*-24%*	Able to decrease due to work detail
1006172522320	Rental of equipment and veh	-	2,419	-	2,400	-	2,400	-	*0%*	
1006172523100	Liability Insurance	797	860	966	1,132	865	1,174	*42*	*4%*	
1006172523210	Phone/Internet	9,664	9,680	6,052	6,300	4,656	6,600	*300*	*5%*	
1006172523215	postage	-	-	73	-	-	-	-		
1006172523300	Advertising	7,483	7,097	6,812	6,400	2,036	6,000	*(400)*	*-6%*	
1006172523400	Printing and binding	1,828	5,475	928	4,580	655	4,500	*(80)*	*-2%*	
1006172523500	Travel	-	-	156	280	-	250	*(30)*	*-11%*	
1006172523600	Dues and fees	726	183	342	1,259	494	1,200	*(59)*	*-5%*	
1006172523700	Education and training	348	-	-	500	-	500	-	*0%*	
1006172523880	Contract Labor/Programs/Events	11,940	15,370	16,960	34,500	33,640	35,000	*500*	*1%*	
1006172523910	Drug Testing & Physicals	210	195	160	160	55	160	-	*0%*	
1006172523970	BANK/CC FEES & ANALYSIS CHGES	2,627	2,569	2,298	2,600	2,048	3,000	*400*	*15%*	POS/Clover had significant increase
TOTAL - Services		**105,276**	**113,792**	**104,309**	**144,901**	**108,704**	**137,584**	**(7,317)**	***-5%***	

Departmental Budget Requests
2026 Budget

		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
PINE MOUNTAIN GOLD MUSEUM		**2022 ACTUALS**	**2023 ACTUALS**	**2024 ACTUALS**	**2025 BUDGET**	**2025 YTD (10 months)**	**2026 BUDGET**	**$ Change from 2025 Budget**	**% Change from 2025 Budget**	**NOTES**
SUPPLIES										
1006172531100	Supplies	5,366	5,123	5,426	5,200	3,932	5,200	-	*0%*	
1006172531210	Water/Sewerage	3,413	3,172	4,269	4,000	6,393	7,700	*3,700*	*93%*	Higher usage in FY25
1006172531230	Electricity	14,660	15,993	15,839	17,300	11,455	16,600	*(700)*	*-4%*	
1006172531240	Bottled Gas/Propane	949	714	512	1,000	590	1,000	-	*0%*	
1006172531270	Gasoline/diesel	946	438	517	500	281	900	*400*	*80%*	
1006172531300	Food	2,318	1,809	1,799	-	-	-	-		
1006172531310	Concessions/Gift Shop	16,662	7,171	22,064	45,000	36,026	45,000	-	*0%*	
1006172531450	Artifacts and Museum Display	4,744	7,968	7,777	7,800	4,409	7,800	-	*0%*	
1006172531600	Small Equipment	3,283	5,102	2,737	3,200	2,061	3,200	-	*0%*	
1006172531700	UNIFORMS	4,052	2,824	3,263	3,600	329	3,600	-	*0%*	
1006172531710	Operating Supplies	38,338	36,422	42,663	28,722	25,297	28,722	-	*0%*	
1006172531720	Supplies - Agriculture	2,525	5,694	6,004	7,200	2,292	6,000	*(1,200)*	*-17%*	Currently no bees so lower costs.
TOTAL - Supplies		**97,256**	**92,431**	**112,870**	**123,522**	**93,063**	**125,722**	**2,200**	***2%***	
INTERFUND										
1006172552200	Liability Claims / Self-Pay	3,489	(3,489)	-	-	-	-	-		
TOTAL - Interfund		**3,489**	**(3,489)**	**-**	**-**	**-**	**-**	**-**		
TOTAL PINE MOUNTAIN		**405,790**	**430,523**	**474,805**	**545,915**	**433,632**	**546,757**	**842**	***0%***	
					268,423	**201,767**	**263,306**	***(5,117)***	***-1.9%***	**Total change without personnel**

POLICE

The mission of the Villa Rica Police Department is to serve and protect the entire community using effective and proven methods, with a positive and progressive attitude in every aspect of our public service. The department will be diligent in its efforts to ensure a safe environment for all individuals and businesses with the city of Villa Rica. The department will also provide assistance to other federal, state, and local agencies in a manner that will reflect the most positive image of our city and department.

$6,780,591
Operating Budget

5%
Change from 2025

CAPITAL

- CID Vehicle (Ford Escape or similar) with upfitting - $30,730 D-SPLOST
- New Ford Explorer Patrol Vehicles with Upfitting (Qty 6) - $487,250 GF
- Vest worn portable Radios (Qty 4) - $19,002 D-SPLOST

NOTES ON 2026 BUDGET

- 4 New Police Officer positions added to keep up with growing population. Funding for 3 months due to current vacancies and the amount of time it takes to hire and train if officer has not been through mandate. Patrol officer has $50K Salary + $22K Benefits + $10K Supplies (Uniform, Equipment, Training, etc)
- PD is now using old Library Building on Horace Luther as a Training Center. Increase in Building expenses and Utilities due to this. Building was previously being paid for by CM Department.
- Fuel forecast for FY25 was high at $3.50 per gallon.



Continued on following page...

POLICE, continued





EMPLOYEES: *65.8 FTEs*

- Police Chief
- Captain - CID
- Captain – Patrol
- Captain - Administration
- Lieutenant
- Administrative Coordinator
- GCIC Specialist
- Customer Service Representative (4)
- Sergeant (4)
- CID – Detectives (5)
- Police Officer/K-9 (3)
- Corporal (6)
- CID Tech
- Drug Task Officer
- Police Officer/Police Recruit (21)
- Police Officer/Police Recruit (4 – NEW)
- Sergeant (3)
- Police Officer/SRO (3)
- Police Officer/Inmate Guard
- Police Officer/Court Specialist (4 PT)
- Police Officer/Crime Suppression
- Certification Manager

Departmental Budget Requests
2026 Budget

		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
POLICE		**2022 ACTUALS**	**2023 ACTUALS**	**2024 ACTUALS**	**2025 BUDGET**	**2025 YTD (10 months)**	**2026 BUDGET**	**$ Change from 2025 Budget**	**% Change from 2025 Budget**	**NOTES**
PERSONNEL										
1003210511100	Regular employees	2,661,805	2,766,364	3,257,517	3,759,511	2,978,738	4,002,708	*243,197*	*6%*	4 Additional Police Officers (3 mths)
1003210511120	Vacation Pay	152,326	132,797	146,302	-	154,182		-		
1003210511130	Sick Leave Pay	87,526	71,338	90,348	-	82,362		-		
1003210511300	Overtime	114,939	139,676	120,646	130,000	121,765	130,000	-	*0%*	Additional Governor's mandate training for all officers as well as staffing for events (approx. 10/year).
1003210512100	Group Insurance	641,677	703,407	687,907	715,823	596,495	813,942	*98,119*	*14%*	
1003210512200	Social Security FICA Contrib	226,749	230,529	267,418	285,398	244,136	296,586	*11,188*	*4%*	
1003210512400	Retirement Contribution	177,200	186,748	189,426	191,396	159,497	216,842	*25,446*	*13%*	
1003210512500	50% Match for 457 Contrib	27,558	34,100	38,835	38,305	39,089	58,654	*20,349*	*53%*	
1003210512600	Unemployment Insurance	-	-	-	-	-	-	-		
1003210512700	Worker's compensation	50,668	58,090	47,921	48,193	35,661	46,495	*(1,698)*	*-4%*	
1003210512900	Peace Officers Annuity	-	3,244	4,623	6,000	6,695	7,500	*1,500*	*25%*	More Officers Participating
TOTAL - Personnel		**4,140,448**	**4,326,292**	**4,850,943**	**5,174,626**	**4,418,619**	**5,572,727**	**398,101**	***8%***	
SERVICES										
1003210521200	Professional	14,213	6,713	3,578	17,859	11,453	15,000	*(2,859)*	*-16%*	Additional Police K9 vet/boarding expenses (3 total) and pre-employment screenings
1003210521300	Technical	60,274	59,104	131,409	143,457	134,103	150,000	*6,543*	*5%*	Motorola (Evidence Library, Car mounted license plate readers), Flock Safety, Synergistic, Cellebrite, OCV
1003210522100	Cleaning Service	-	-	-	-	-	-	-		
1003210522210	m/r buildings	19,713	28,511	42,979	73,000	38,638	60,000	*(13,000)*	*-18%*	PD and training center has been updated over the last few years
1003210522220	m/r equipment	6,568	4,205	5,292	15,000	4,346	15,000	-	*0%*	
1003210522230	m/r vehicles	82,123	65,158	77,759	101,594	67,596	110,000	*8,406*	*8%*	
1003210522240	M/R GROUNDS	2,957	240	542	3,000	150	3,000	-	*0%*	
1003210522320	Rental of equipment and veh	26,771	6,218	-	5,000	-	5,000	-	*0%*	
1003210523100	Liability Insurance	103,082	108,383	125,020	155,054	128,861	151,984	*(3,070)*	*-2%*	
1003210523210	Phone/Internet	65,793	84,263	89,222	97,607	37,738	95,000	*(2,607)*	*-3%*	WARRS pd at the end of year-possible replacemt by Carroll E-911
1003210523215	postage	1,571	1,285	2,092	3,800	1,424	2,500	*(1,300)*	*-34%*	Based on Trend
1003210523300	Advertising	72	118	-	750	-	750	-	*0%*	
1003210523400	Printing and binding	5,237	11,105	11,235	10,850	10,772	11,000	*150*	*1%*	
1003210523500	Travel	8,443	6,554	8,886	14,200	13,315	15,000	*800*	*6%*	
1003210523600	Dues and fees	5,314	2,725	3,570	5,200	2,457	5,200	-	*0%*	
1003210523700	Education and training	12,914	20,370	6,504	36,843	25,237	56,600	*19,757*	*54%*	Addtl 4 PD Officers
1003210523850	Contract labor	-	-	-	-	-	-	-		
1003210523910	Drug Testing & Physicals	2,505	3,040	2,575	2,530	1,275	2,530	-	*0%*	
1003210523930	Document Shredding	990	1,165	1,134	1,600	651	1,200	*(400)*	*-25%*	Based on trend
TOTAL - Services		**418,539**	**409,157**	**511,797**	**687,344**	**478,018**	**699,764**	**12,420**	***2%***	

Departmental Budget Requests
2026 Budget

		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
POLICE		**2022 ACTUALS**	**2023 ACTUALS**	**2024 ACTUALS**	**2025 BUDGET**	**2025 YTD (10 months)**	**2026 BUDGET**	**$ Change from 2025 Budget**	**% Change from 2025 Budget**	**NOTES**
SUPPLIES										
1003210531100	Supplies	28,732	23,245	27,091	26,200	20,502	26,200	-	*0%*	
1003210531210	Water/Sewerage	3,038	3,038	3,025	3,600	2,742	3,900	*300*	*8%*	
1003210531220	Natural Gas	2,848	4,011	3,048	3,300	2,282	3,500	*200*	*6%*	
1003210531230	Electricity	19,834	20,372	26,274	38,100	30,577	45,900	*7,800*	*20%*	Adding Horace Luther Training facility
1003210531240	Bottled Gas/Propane	-	-	-	-	-	-	-		
1003210531270	Gasoline/diesel	148,622	135,265	165,429	195,000	114,161	185,000	*(10,000)*	*-5%*	We forecasted at 3.50 per gallon in FY25, average was much lower
1003210531300	Food	1,109	1,568	489	2,575	1,243	2,500	*(75)*	*-3%*	
1003210531400	Books and periodicals	-	-	-	-	-	-	-		
1003210531600	Small Equipment	31,698	30,482	20,336	75,150	2,107	40,000	*(35,150)*	*-47%*	SRT Equipment in FY25
1003210531700	Uniforms	31,106	54,715	47,850	55,230	16,278	76,100	*20,870*	*38%*	Addtl 4 PD Officers
1003210531710	Police Supplies	18,558	30,742	55,816	143,391	74,329	65,000	*(78,391)*	*-55%*	SRT (Special Response Team) Supplies - FY25
1003210531720	Shop with a Cop	21,266	18,500	16,282	18,000	19,150	20,000	*2,000*	*11%*	
1003210531725	Police Explorers	365	1,003	-	5,000	-	5,000	-	*0%*	
TOTAL - Supplies		**307,175**	**322,940**	**365,640**	**565,546**	**283,372**	**473,100**	**(92,446)**	***-16%***	
INTERFUND/Other										
1003210552200	Liability Claims / Self-Pay	25,231	16,451	54,935	35,000	18,877	35,000	-	*0%*	
1003210572000	Payments to Other Agencies	-	79,804	-	-	-	-	-		
TOTAL - Interfund		**25,231**	**96,255**	**54,935**	**35,000**	**18,877**	**35,000**	**-**	***0%***	
	TOTAL POLICE	**4,891,392**	**5,154,643**	**5,783,315**	**6,462,516**	**5,198,887**	**6,780,591**	**318,075**	***5%***	
					1,287,890	**780,267**	**1,207,864**	**(80,026)**	***-6.2%***	**Total change without personnel**

MUNICIPAL COURT

The Municipal Court is a misdemeanor court that has jurisdiction over city ordinance violations and state traffic offenses. Specific type cases handled by the court include routine traffic offenses; driving under the influence of alcohol; possession and consumption by a minor; possession of marijuana less than an ounce; and misdemeanor shoplifting. The court also is responsible for entering case dispositions and forwarding entries to the Department of Drivers Services (DDS).

$261,788
Operating Budget

-4%
Change from 2025

NOTES ON 2026 BUDGET

- The Technology Fund will be used to pay for Courtware going forward, removing Technical expenses previously charged to the General Fund. The Technology fund is funded from a portion of citations issued.

EMPLOYEES: *2.5 FTEs*

- Court Clerk
- Assistant Court Clerk (1.5)

CAPITAL

- None



Departmental Budget Requests
2026 Budget

		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
JUDICIAL		**2022 ACTUALS**	**2023 ACTUALS**	**2024 ACTUALS**	**2025 BUDGET**	**2025 YTD (10 months)**	**2026 BUDGET**	**$ Change from 2025 Budget**	**% Change from 2025 Budget**	**NOTES**
PERSONNEL										
1002650511100	Regular employees	70,507	72,749	90,356	117,546	90,838	121,396	*3,850*	*3%*	
1002650511120	Vacation Pay	4,925	5,908	5,338	-	4,649		-		
1002650511130	Sick Leave Pay	3,035	3,283	2,772	-	3,655		-		
1002650511300	Overtime	2,302	1,768	2,376	2,000	2,446	2,400	*400*	*20%*	
1002650512100	Group Insurance	26,761	26,056	27,516	28,633	23,860	20,386	*(8,247)*	*-29%*	
1002650512200	Social Security FICA Contrib	6,000	6,259	7,620	8,992	7,650	9,172	*180*	*2%*	
1002650512400	Retirement Contribution	4,676	4,793	4,661	5,106	4,255	5,676	*570*	*11%*	
1002650512500	50% Match for 457 Contrib	1,288	1,358	1,463	1,638	1,458	1,671	*33*	*2%*	
1002650512700	Worker's compensation	1,964	2,106	2,032	2,012	1,434	1,964	*(48)*	*-2%*	
TOTAL - Personnel		**121,457**	**124,280**	**144,133**	**165,927**	**140,245**	**162,665**	**(3,262)**	***-2%***	
SERVICES										
1002650521200	Professional	-	-	-	-	-	-	-		
1002650521210	Public Defender	8,672	9,255	14,574	12,000	7,152	12,000	-	*0%*	
1002650521221	Judge	37,000	35,000	36,375	36,000	25,500	36,000	-	*0%*	
1002650521222	Judge - ProTem	9,000	12,000	11,000	12,000	9,000	12,000	-	*0%*	
1002650521223	Solicitor	14,965	20,470	17,270	27,000	11,647	25,000	*(2,000)*	*-7%*	
1002650521224	Spanish Interpreter	580	1,033	1,028	1,700	1,054	1,700	-	*0%*	
1002650521300	Technical	17,190	10,411	-	-	-	-	-		Tech Fund paying Courtware Expense
1002650522210	m/r buildings	-	-	-	800	-	-	*(800)*	*-100%*	PD is paying
1002650522220	m/r equipment	-	-	-	650	-	-	*(650)*	*-100%*	Tech Fund and/or PD
1002650523100	Liability Insurance	229	247	278	325	248	338	*13*	*4%*	
1002650523210	Phone/Internet	801	822	618	600	193	300	*(300)*	*-50%*	
1002650523215	Postage	-	-	-	-	-	-	-		
1002650523400	Printing and binding	1,016	869	325	1,250	257	1,000	*(250)*	*-20%*	Lexis Nexus Code Book
1002650523500	Travel	1,059	-	1,675	2,000	1,190	2,000	-	*0%*	
1002650523600	Dues and fees	185	-	578	565	-	600	*35*	*6%*	
1002650523700	Education and training	338	-	-	800	515	800	-	*0%*	
1002650523850	Contract labor	-	-	-	-	-	-	-		
1002650523910	Drug Testing & Physicals	-	-	-	35	35	35	-	*0%*	
1002650523970	BANK/CC FEES & ANALYSIS CHGES	-	-	-	-	-	-	-		
TOTAL - Services		**91,034**	**90,108**	**83,721**	**95,725**	**56,791**	**91,773**	**(3,952)**	***-4%***	
SUPPLIES										
1002650531100	Supplies	1,910	1,743	4,500	8,500	2,249	6,000	*(2,500)*	*-29%*	
1002650531230	Electricity	6,622	3,598	-	-	-	-	-		
1002650531600	Small Equipment	-	-	2,908	3,500	-	1,000	*(2,500)*	*-71%*	To be charged to the Technology Fund
1002650531700	Uniforms	-	-	-	350	-	350	-	*0%*	
TOTAL - Supplies		**8,531**	**5,341**	**7,408**	**12,350**	**2,249**	**7,350**	**(5,000)**	***-40%***	
	TOTAL JUDICIAL	**221,022**	**219,729**	**235,261**	**274,002**	**199,285**	**261,788**	**(12,214)**	***-4%***	
					108,075	**59,040**	**99,123**	**(8,952)**	***-8.3%***	**Total change without personnel**

PUBLIC WORKS

The Office of Public Works consists of Streets, Building & Fleet Maintenance, Grounds Maintenance and Stormwater/Watershed Management . The Public Works Department is responsible for the combination of physical assets, management practices, policies and personnel necessary for the city to provide and sustain structures and services essential to the welfare and acceptable quality of life for its citizens.

$326,156
Operating Budget

-36%
Change from 2025

EMPLOYEES: *2 FTEs*

- Public Works Director
- Administrative Assistant

CAPITAL

- None

NOTES ON 2026 BUDGET

- Sign Technician position was transferred to Streets department in FY25.
- Site Inspector position was transferred to Building Development department in FY25.
- Expenses for City car wash were being charged to various departments. Due to Shared meter, now being charged to Public Works with most of Avanti Building usage.



Departmental Budget Requests
2026 Budget

		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
PUBLIC WORKS		**2022 ACTUALS**	**2023 ACTUALS**	**2024 ACTUALS**	**2025 BUDGET**	**2025 YTD (10 months)**	**2026 BUDGET**	**$ Change from 2025 Budget**	**% Change from 2025 Budget**	**NOTES**
PERSONNEL										
1004110511100	Regular employees	270,903	270,964	250,659	266,299	162,258	149,585	*(116,714)*	*-44%*	Transfer Out Sign Tech & Site Insp
1004110511120	Vacation Pay	16,446	24,571	11,168	-	4,819		-		
1004110511130	Sick Leave Pay	8,468	8,007	11,592	-	3,423		-		
1004110511300	Overtime	2,880	2,334	1,668	1,000	1,218	1,000	-	*0%*	
1004110512100	Group Insurance	39,788	65,139	41,274	42,949	35,789	20,546	*(22,403)*	*-52%*	
1004110512200	Social Security FICA Contrib	22,169	22,674	20,460	20,372	12,943	11,351	*(9,021)*	*-44%*	
1004110512400	Retirement Contribution	13,465	19,808	13,851	13,776	11,480	8,366	*(5,410)*	*-39%*	
1004110512500	50% Match for 457 Contrib	2,897	2,383	5,969	5,361	3,449	3,768	*(1,593)*	*-30%*	
1004110512600	Unemployment Insurance	-	-	-	-	-		-		
1004110512700	Worker's compensation	8,637	11,833	6,411	6,363	4,535	2,839	*(3,524)*	*-55%*	
TOTAL - Personnel		**385,653**	**427,714**	**363,053**	**356,120**	**239,915**	**197,455**	**(158,665)**	***-45%***	
SERVICES										
1004110521200	Professional	-	42,300	2,742	5,500	-	3,000	*(2,500)*	*-45%*	
1004110521300	Technical	2,094	1,314	-	2,520	2,018	3,000	*480*	*19%*	Traffic Counter Software
1004110522210	m/r buildings	1,552	17,203	21,476	52,000	30,772	35,000	*(17,000)*	*-33%*	FY25 had a one time expense for painting right side of Avanti building
1004110522220	m/r equipment	-	1,665	1,884	1,010	10	1,000	*(10)*	*-1%*	
1004110522230	m/r vehicles	7,059	4,676	4,338	6,000	2,290	1,500	*(4,500)*	*-75%*	Transfer Out Sign Tech & Site Insp
1004110523100	Liability Insurance	1,266	1,365	1,535	1,798	1,374	1,866	*68*	*4%*	
1004110523210	Phone/Internet	1,878	1,769	4,248	5,400	4,527	4,600	*(800)*	*-15%*	
1004110523215	postage	135	71	20	150	16	150	-	*0%*	
1004110523300	Advertising	-	-	-	-	-	-	-		Advertising for Transportation committee moved under M&C
1004110523400	Printing and binding	69	1,391	2,020	2,376	2,193	2,500	*124*	*5%*	Copier
1004110523500	Travel	50	1,056	2,599	2,000	1,438	3,700	*1,700*	*85%*	Certified Pub Mgr Prog (Oct 2025 - April 2026), APWA Conference, GDOT LAP Certification
1004110523600	Dues and fees	263	504	326	500	383	500	-	*0%*	
1004110523700	Education and training	97	879	1,777	2,000	2,215	4,500	*2,500*	*125%*	Certified Pub Mgr Prog (Oct 2025 - April 2026), APWA Conference, GDOT LAP Certification
1004110523850	Contract labor	-	-	-	-	-	-	-		
1004110523910	Drug Testing & Physicals	70	105	-	105	-	105	-	*0%*	
TOTAL - Services		**14,534**	**74,297**	**42,964**	**81,359**	**47,235**	**61,421**	**(19,938)**	***-25%***	

Departmental Budget Requests
2026 Budget

		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
PUBLIC WORKS		**2022 ACTUALS**	**2023 ACTUALS**	**2024 ACTUALS**	**2025 BUDGET**	**2025 YTD (10 months)**	**2026 BUDGET**	**$ Change from 2025 Budget**	**% Change from 2025 Budget**	**NOTES**
SUPPLIES										
1004110531100	Supplies	2,143	2,929	1,574	2,175	1,333	1,500	*(675)*	*-31%*	
1004110531210	Water/Sewerage	-	2,145	990	3,800	988	13,200	*9,400*	*247%*	Car Wash added to PW
1004110531230	Electricity	-	29,797	40,910	43,500	32,359	45,000	*1,500*	*3%*	Car Wash added to PW
1004110531270	Gasoline/diesel	8,349	6,817	6,222	9,300	4,075	4,500	*(4,800)*	*-52%*	Transferred out two employees
1004110531300	Food	-	409	1,995	-	-	-	-		
1004110531600	Small Equipment	6,552	7,686	1,422	2,600	2,172	2,000	*(600)*	*-23%*	
1004110531700	Uniforms	503	723	662	850	473	700	*(150)*	*-18%*	
1004110531710	Operating Supplies	81	422	312	380	202	380	-	*0%*	
TOTAL - Supplies		**17,627**	**50,927**	**54,086**	**62,605**	**41,601**	**67,280**	**4,675**	***7%***	
INTERFUND										
1004110552200	Liability Claims / Self-Pay	2,088	10,000	-	10,000	-	-	*(10,000)*	*-100%*	Allocated to Street Dept
TOTAL - Interfund		**2,088**	**10,000**	**-**	**10,000**	**-**	**-**	**(10,000)**	***-100%***	
TOTAL PUBLIC WORKS		**419,903**	**562,939**	**460,103**	**510,084**	**328,751**	**326,156**	**(183,928)**	*-36%*	
					153,964	**88,836**	**128,701**	**(25,263)**	***-16.4%***	**Total change without personnel**

ROADS, STREETS & BRIDGES

The Streets Department maintains safe, traffic and pedestrian friendly roads and walkways. The department is responsible for taking care of issues along the city streets and issues within the city's right-of-way such as potholes and sinkholes due to traffic/weather related occurrences; dead trees, broken or low hanging limbs; damage or poor visibility to within the city's right-of-way; installing stop signs and other regulatory/informative signage; mowing and cutting of overgrowth along the streets within the city's right-of-way.

$1,337,911
Operating Budget

-21%
Change from 2025

CAPITAL

- Concrete Grinder (For ADA Compliance) with sidewalks - $15K C-SPLOST
- 30 x 40 pole barn at Spring Lake for equipment storage - $20K C-SPLOST
- Traffic Calming (Thomas Dorsey and Eleanor Walk) - $25K C-SPLOST
- Traffic Calming in Douglas (Non-specific) - $25K D-SPLOST

EMPLOYEES: *8 FTEs*

- Streets Manager
- Signs Technician
- Equipment Operator (3)
- Technician (3)



NOTES ON 2026 BUDGET

- Sign Technician was transferred to Streets in FY25 from Public Works Department.
- Decrease in Professional Services due to Safe Streets for All in FY25.
- M&R Grounds contains monies for Street, Sidewalk, & Curb repairs and ROW maintenance, tree removal
- Department pays for all streetlights and traffic signals.
- Sign shop materials to continue replacing old signs with new format.

Departmental Budget Requests
2026 Budget

		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
ROADS, STREETS & BRIDGES		**2022 ACTUALS**	**2023 ACTUALS**	**2024 ACTUALS**	**2025 BUDGET**	**2025 YTD (10 months)**	**2026 BUDGET**	**$ Change from 2025 Budget**	**% Change from 2025 Budget**	**NOTES**
PERSONNEL										
1004210511100	Regular employees	174,904	187,865	195,387	317,249	245,590	391,066	*73,817*	*23%*	Transfer In Sign Tech
1004210511120	Vacation Pay	11,431	8,760	10,721	-	10,585		-		
1004210511130	Sick Leave Pay	4,314	1,418	2,249	-	3,751		-		
1004210511200	Seasonal/Temporary Employees	31,840	2,400	-	-	-	-	-		
1004210511300	Overtime	2,558	2,872	7,289	7,000	8,412	8,000	*1,000*	*14%*	
1004210512100	Group Insurance	53,261	52,111	41,274	85,899	71,580	80,425	*(5,474)*	*-6%*	
1004210512200	Social Security FICA Contrib	14,163	14,670	15,864	23,772	19,525	29,052	*5,280*	*22%*	
1004210512400	Retirement Contribution	12,731	12,582	12,131	16,075	13,396	21,411	*5,336*	*33%*	
1004210512500	50% Match for 457 Contrib	1,107	1,275	1,161	1,286	2,007	4,400	*3,114*	*242%*	
1004210512700	Worker's compensation	8,298	8,577	6,750	8,885	6,333	10,391	*1,506*	*17%*	
TOTAL - Personnel		**314,606**	**292,529**	**292,825**	**460,166**	**381,178**	**544,745**	**84,579**	***18%***	
SERVICES										
1004210521200	Professional	-	-	-	500,000	72,052	-	*(500,000)*	*-100%*	Due to Safe Streets for All FY25
1004210521300	Technical	1,512	770	21,209	22,500	21,083	27,000	*4,500*	*20%*	Roadway Mgmt. Technology, Sign Printer
1004210522120	Tipping Fees at Landfill	-	-	-	-	-	-	-		
1004210522210	m/r buildings	4,701	-	248	3,000	-	3,000	-	*0%*	
1004210522220	m/r equipment	21,302	12,997	36,435	30,000	11,618	28,000	*(2,000)*	*-7%*	
1004210522230	m/r vehicles	14,675	15,443	32,683	32,000	12,030	30,000	*(2,000)*	*-6%*	
1004210522240	M/R GROUNDS	57,388	83,508	142,576	120,000	54,605	120,000	-	*0%*	ROW Maintenance, Tree Removal, Curb/Sidewalk Repair
1004210522320	Rental of equipment and veh	6,905	-	-	3,000	-	3,000	-	*0%*	
1004210523100	Liability Insurance	3,097	3,340	3,756	4,400	3,363	4,566	*166*	*4%*	
1004210523210	Phone/Internet	2,981	3,204	2,767	2,800	2,068	3,300	*500*	*18%*	Added Employee from PW
1004210523215	postage	-	212	-	-	-	-	-		
1004210523300	Advertising	-	-	372	372	72	350	*(22)*	*-6%*	
1004210523400	Printing and binding	-	146	-	200	-	200	-	*0%*	
1004210523500	Travel	1,038	-	-	500	-	1,500	*1,000*	*200%*	Travel to Conference - APWA
1004210523700	Education and training	1,849	401	-	3,000	410	3,000	-	*0%*	Training & Travel to Conference - APWA, Flagger Training, & Other Safety Training
1004210523910	Drug Testing & Physicals	-	370	105	300	445	550	*250*	*83%*	
TOTAL - Services		**115,447**	**120,392**	**240,151**	**722,072**	**177,746**	**224,466**	**(497,606)**	***-69%***	

Departmental Budget Requests
2026 Budget

		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
ROADS, STREETS & BRIDGES		**2022 ACTUALS**	**2023 ACTUALS**	**2024 ACTUALS**	**2025 BUDGET**	**2025 YTD (10 months)**	**2026 BUDGET**	**$ Change from 2025 Budget**	**% Change from 2025 Budget**	**NOTES**
SUPPLIES										
1004210531100	Supplies	1,500	81	244	1,000	461	1,000	-	*0%*	
1004210531210	Water/Sewerage	2,662	874	1,970	2,900	3,035	4,000	*1,100*	*38%*	
1004210531230	Electricity	10,534	5,986	6,621	7,400	13,835	20,200	*12,800*	*173%*	Traffic signals
1004210531231	Street Lighting	323,811	336,488	383,258	389,100	309,121	430,000	*40,900*	*11%*	Street Lights City-wide
1004210531270	Gasoline/diesel	18,789	18,161	20,594	23,600	15,222	25,000	*1,400*	*6%*	
1004210531300	Food	27	27	-	-	-	-	-		
1004210531600	Small Equipment	666	-	7,290	7,795	1,835	8,000	*205*	*3%*	Chainsaws, Weed Eaters, Pruners
1004210531700	UNIFORMS	2,254	3,575	3,426	5,200	4,672	5,500	*300*	*6%*	
1004210531710	Operating Supplies	88,052	53,190	53,720	67,290	46,251	65,000	*(2,290)*	*-3%*	Includes sign shop materials
TOTAL - Supplies		**448,294**	**418,383**	**477,123**	**504,285**	**394,432**	**558,700**	**54,415**	***11%***	
INTERFUND										
1004210552200	Liability Claims / Self-Pay	-	1,594	6,928	5,000	2,098	10,000	*5,000*	*100%*	Additional Funds from PW Admin
TOTAL - Interfund		**-**	**1,594**	**6,928**	**5,000**	**2,098**	**10,000**	**5,000**	***100%***	
	TOTAL ROADS, STREETS & BRIDGES	**878,348**	**832,897**	**1,017,027**	**1,691,523**	**955,454**	**1,337,911**	**(353,612)**	***-21%***	

1,231,357	**574,276**	**793,166**	***(438,191)***	***-35.6%***	**Total change without personnel**

BUILDING MAINTENANCE

The Building Maintenance Division's mission is responsible for the city's buildings and facilities maintenance needs and various construction projects. Our internal staff is licensed to work on electric, HVAC, fire prevention system, security systems and plumbing.

$734,121
Operating Budget

-1%
Change from 2025

EMPLOYEES: *7 FTEs*

- Deputy Building Development Director
- Lead Building Project & Maintenance Specialist
- Building Project & Maintenance Specialist
- Building Maintenance Technician
- Custodian Lead
- Custodian (2)

CAPITAL

- None

NOTES ON 2026 BUDGET

- Solid Waste department is assisting with disposal from Building Maintenance.
- Department is responsible for fire extinguishers and AEDs located at most buildings. These require routine inspections.
- Car wash expenses were being charged to Building Maintenance. Those are being moved to PW and Fleet department for better control.



Departmental Budget Requests
2026 Budget

		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
BUILDING MAINTENANCE		**2022 ACTUALS**	**2023 ACTUALS**	**2024 ACTUALS**	**2025 BUDGET**	**2025 YTD (10 months)**	**2026 BUDGET**	**$ Change from 2025 Budget**	**% Change from 2025 Budget**	**NOTES**
PERSONNEL										
1004900511100	Regular employees	217,617	244,004	280,109	376,483	299,258	386,626	*10,143*	*3%*	
1004900511120	Vacation Pay	7,251	9,334	10,750	-	11,042		-		
1004900511130	Sick Leave Pay	7,189	11,654	7,725	-	11,579		-		
1004900511200	Seasonal/Temporary Employees	-	-	-	-	-	-	-		
1004900511300	Overtime	20,822	12,182	18,404	20,000	18,258	20,000	-	*0%*	Open & close splash pad
1004900512100	Group Insurance	53,183	52,111	73,126	71,582	59,649	55,373	*(16,209)*	*-23%*	
1004900512200	Social Security FICA Contrib	18,706	20,676	23,596	28,304	25,344	28,758	*454*	*2%*	
1004900512400	Retirement Contribution	12,635	11,393	13,263	17,222	14,352	19,063	*1,841*	*11%*	
1004900512500	50% Match for 457 Contrib	4,107	3,293	2,430	7,350	2,139	4,624	*(2,726)*	*-37%*	
1004900512700	Worker's compensation	4,293	6,880	4,848	6,698	4,774	6,512	*(186)*	*-3%*	
TOTAL - Personnel		**345,802**	**371,529**	**434,252**	**527,639**	**446,394**	**520,956**	**(6,683)**	***-1%***	
SERVICES										
1004900521300	Technical	119	-	520	1,500	923	1,500	-	*0%*	
1004900522110	Disposal	-	2,194	4,715	4,000	487	2,500	*(1,500)*	*-38%*	Solid Waste is Assisting, moving car wash to fleet
1004900522120	Tipping Fees at Landfill	-	-	-	-	-	-	-		
1004900522210	m/r buildings	90,730	29,912	72,463	86,700	84,492	86,700	-	*0%*	
1004900522220	m/r equipment	4,420	3,842	1,235	2,000	191	4,500	*2,500*	*125%*	Additional Funds for Fire Apparatus inspections and AEDs
1004900522230	m/r vehicles	4,206	9,476	4,459	10,800	10,384	5,500	*(5,300)*	*-49%*	New Vehicle purchased in FY25
1004900522240	M/R GROUNDS	2,369	5,124	5,192	5,000	2,875	5,500	*500*	*10%*	
1004900522320	Rental of equipment and veh	2,454	12,141	1,901	5,000	3,105	5,000	-	*0%*	
1004900523100	Liability Insurance	1,275	1,145	1,287	1,508	1,153	1,565	*57*	*4%*	
1004900523210	Phone/Internet	5,210	3,755	3,423	3,600	2,028	3,600	-	*0%*	
1004900523215	postage	-	-	-	50	-	-	*(50)*	*-100%*	Based on trend
1004900523400	Printing and binding	-	-	8	80	-	-	*(80)*	*-100%*	Based on trend
1004900523500	Travel	1,157	1,650	1,116	2,575	760	2,500	*(75)*	*-3%*	
1004900523600	Dues and fees	181	(43)	88	100	35	100	-	*0%*	
1004900523700	Education and training	1,599	1,575	786	4,222	2,239	4,500	*278*	*7%*	
1004900523910	Drug Testing & Physicals	515	160	245	300	-	300	-	*0%*	
TOTAL - Services		**114,236**	**70,930**	**97,438**	**127,435**	**108,672**	**123,765**	**(3,670)**	***-3%***	

Departmental Budget Requests
2026 Budget

BUILDING MAINTENANCE		9/30/2022 2022 ACTUALS	9/30/2023 2023 ACTUALS	9/30/2024 2024 ACTUALS	9/30/2025 2025 BUDGET	7/31/2025 2025 YTD (10 months)	ADOPTED 2026 BUDGET	$ Change from 2025 Budget	% Change from 2025 Budget	NOTES
SUPPLIES										
1004900531100	Supplies	2,547	2,453	3,807	1,800	1,358	3,000	*1,200*	*67%*	Increase in Supply costs and additional buildings
1004900531210	Water/Sewerage	4,295	-	-	-	-	-	-		
1004900531230	Electricity	7,685	-	-	-	-	-	-		
1004900531270	Gasoline/diesel	9,681	10,030	11,339	15,000	9,615	17,700	*2,700*	*18%*	Added Vehicle in FY25
1004900531300	Food	495	235	545	-	-	-	-		
1004900531600	Small Equipment	7,530	13,772	16,556	10,103	7,376	12,000	*1,897*	*19%*	Cleaning Equipment and Tools
1004900531700	UNIFORMS	4,164	4,334	5,175	4,200	2,996	4,200	-	*0%*	
1004900531710	Operating Supplies	23,516	52,612	56,799	52,500	40,191	50,000	*(2,500)*	*-5%*	Moving car wash supplies to Fleet
TOTAL - Supplies		**59,912**	**83,436**	**94,220**	**83,603**	**61,536**	**86,900**	**3,297**	***4%***	
INTERFUND										
1004900552200	Liability Claims / Self-Pay	-	2,776	1,800	2,500	-	2,500	-	*0%*	
TOTAL - Interfund		**-**	**2,776**	**1,800**	**2,500**	**-**	**2,500**	**-**	***0%***	
OTHER COSTS										
1004900571001	Tag & Title Fees	-	-	-	150	-	-	*(150)*	*-100%*	
TOTAL - Other Costs		**-**	**-**	**-**	**150**	**-**	**-**	**(150)**	***-100%***	
TOTAL BUILDING MAINT		**519,950**	**528,671**	**627,711**	**741,327**	**616,602**	**734,121**	**(7,206)**	*-1%*	
					213,688	**170,208**	**213,165**	***(523)***	***-0.2%***	**Total change without personnel**

FLEET MAINTENANCE

The Fleet Maintenance Division's mission is to service and repair all of the city's equipment and vehicles in the most cost-effective method possible. The department is responsible for the repair and maintenance of the city's fleet, including police cars, trucks, tractors and administrative staff vehicles. The main priority is to have the fleet at a 100% state of readiness for any public emergency.

$322,505
Operating Budget

2%
Change from 2025

EMPLOYEES: *3 FTEs*

- Fleet Manager
- Auto Mechanic
- Lube Technician

CAPITAL

- R1234YF Recovery Machine (Air-Conditioning Repair - prevent out-sourcing) - $10,000 – GF
- High Velocity Fans in the Avanti Building for Fleet - $30,000 - GF

NOTES ON 2026 BUDGET

- Fleetio (Fleet Management Software) price increase
- Department will be responsible for car wash expenses and supplies going forward
- Discontinuing service on MiFi devices placed in some vehicles.



Departmental Budget Requests
2026 Budget

		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
FLEET MAINTENANCE		**2022 ACTUALS**	**2023 ACTUALS**	**2024 ACTUALS**	**2025 BUDGET**	**2025 YTD (10 months)**	**2026 BUDGET**	**$ Change from 2025 Budget**	**% Change from 2025 Budget**	**NOTES**
PERSONNEL										
1004905511100	Regular Employees	44,244	91,739	140,156	155,345	117,352	166,373	*11,028*	*7%*	
1004905511120	Vacation Pay	440	1,933	4,244	-	6,871		-		
1004905511130	Sick Leave Pay	1,876	3,213	5,746	-	4,580		-		
1004905511200	Seasonal/Temporary Employees	-	-	-	-	-	-	-		
1004905511300	Overtime	616	1,090	1,388	2,500	1,064	2,500	-	*0%*	
1004905512100	Group Insurance	13,525	26,056	41,274	42,949	35,789	34,442	*(8,507)*	*-20%*	
1004905512200	Social Security FICA Contrib	3,429	6,732	10,465	11,884	9,086	12,590	*706*	*6%*	
1004905512400	Retirement Contribution	-	4,688	8,131	8,036	6,697	9,279	*1,243*	*15%*	
1004905512500	50% Match for 457 Contrib	440	1,215	2,660	3,340	2,336	3,590	*250*	*7%*	
1004905512700	Worker's compensation	1,332	3,196	4,525	4,442	3,166	4,503	*61*	*1%*	
TOTAL - Personnel		**65,903**	**139,863**	**218,589**	**228,496**	**186,941**	**233,277**	***4,781***	***2%***	
SERVICES										
1004905521300	Technical	5,383	5,059	16,607	21,399	21,399	23,000	*1,601*	*7%*	Fleetio price increase
1004905522110	Disposal	4,166	30	4,377	5,700	3,579	6,000	*300*	*5%*	Tire and oil disposal. Car wash clean out/disposal
1004905522120	Tipping Fees at Landfill	-	-	-	-	-	-	-		
1004905522210	m/r buildings	7,797	6,779	1,591	3,200	3,308	3,200	-	*0%*	
1004905522220	m/r equipment	6,259	5,285	397	1,989	956	2,000	*11*	*1%*	
1004905522230	m/r vehicles	9,624	13,241	25,231	25,600	23,131	26,000	*400*	*2%*	Stock items (oil,wipers,batteries,tires) for all vehicles
1004905522240	M/R GROUNDS	-	-	-	-	-	-	-		
1004905522320	Rental of equipment and veh	1,934	1,493	26	1,000	-	1,000	-	*0%*	
1004905523100	Liability Insurance	976	1,382	1,554	1,820	1,391	1,889	*69*	*4%*	
1004905523210	Phone/Internet	2,266	2,209	2,215	3,000	1,969	1,000	*(2,000)*	*-67%*	Removing T Mobile MiFi from vehicles
1004905523215	postage	-	-	-	-	-	-	-		
1004905523400	Printing and binding	-	-	-	-	-	-	-		
1004905523500	Travel	-	-	-	1,000	-	1,000	-	*0%*	Fleet management conference
1004905523600	Dues and fees	119	43	800	1,000	-	1,000	-	*0%*	Ga hwy department fee, NAFA annual membership
1004905523700	Education and training	-	611	-	1,000	25	2,000	*1,000*	*100%*	
1004905523910	Drug Testing & Physicals	230	140	55	180	160	180	-	*0%*	
TOTAL - Services		**38,754**	**36,273**	**52,852**	**66,888**	**55,917**	**68,269**	***1,381***	***2%***	

Departmental Budget Requests
2026 Budget

FLEET MAINTENANCE		9/30/2022 2022 ACTUALS	9/30/2023 2023 ACTUALS	9/30/2024 2024 ACTUALS	9/30/2025 2025 BUDGET	7/31/2025 2025 YTD (10 months)	ADOPTED 2026 BUDGET	$ Change from 2025 Budget	% Change from 2025 Budget	NOTES
SUPPLIES										
1004905531100	Supplies	2,029	813	2,191	1,659	686	1,659	-	*0%*	
1004905531210	Water/Sewerage	163	324	324	325	253	400	*75*	*23%*	
1004905531230	Electricity	-	-	-	-	-	-	-		
1004905531270	Gasoline/diesel	3,605	1,294	2,007	2,500	1,911	2,700	*200*	*8%*	
1004905531300	Food	-	-	265	-	-	-	-		
1004905531600	Small Equipment	10,136	2,879	4,853	4,000	1,074	4,000	-	*0%*	
1004905531700	UNIFORMS	2,424	1,605	2,636	1,800	1,656	1,800	-	*0%*	
1004905531710	Operating Supplies	6,224	6,802	6,154	7,100	4,504	8,000	*900*	*13%*	Added car wash supplies previously purchased by building maint
TOTAL - Supplies		**24,580**	**13,718**	**18,429**	**17,384**	**10,084**	**18,559**	***1,175***	***7%***	
INTERFUND										
1004905552200	Liability Claims / Self-Pay	-	-	-	2,500	-	2,000	*(500)*	*-20%*	
TOTAL - Interfund		**-**	**-**	**-**	**2,500**	**-**	**2,000**	***(500)***	***-20%***	
OTHER COSTS										
1004905571001	Tag & Title Fees	-	243	171	541	417	400	*(141)*	*-26%*	Purchasing less vehicles - Qty 7
TOTAL - Other Costs		**-**	**243**	**171**	**541**	**417**	**400**	***(141)***	***-26%***	
TOTAL FLEET MAINT		**129,236**	**190,097**	**290,041**	**315,809**	**253,359**	**322,505**	**6,696**	***2%***	
					87,313	**66,418**	**89,228**	***1,915***	***2.2%***	**Total change without personnel**

GROUNDS MAINTENANCE

The Grounds Maintenance Department strives to provide a pleasant and relaxing atmosphere to enhance our environment. The department is responsible for maintaining all city owned buildings and grounds, the exterior maintenance and repairs of all the landscape and hardscape areas throughout the city. Other functions include the following: trimming of trees, shrubs, lawns and ground covers; mowing, field striping, fertilization integrated pest and water management; landscape and irrigation design and overseeing new landscape areas.

$1,042,902
Operating Budget

-1%
Change from 2025

EMPLOYEES: *8 FTEs*

- Maintenance Manager
- Community Service Supervisor
- Crew Leader
- Maintenance Technician (5)



CAPITAL

- Kubota 72" zero turn lawnmower (Qty 2) - $35,200 GF
- 2025 7 x 20 Landscape Trailers (Qty 2) - $9,600 GF



NOTES ON 2026 BUDGET

- An increase in Equipment Maintenance due some older equipment and the addition of equipment transferred in by other departments
- M&R Grounds includes monies for contracts with Alternative Environments to maintain specific properties and tree removal as required.
- Travel and Training for CPWP-M (Certified Public Works Professional – Management) certification from the American Public Works Association.

Departmental Budget Requests
2026 Budget

		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
GROUNDS MAINTENANCE		**2022 ACTUALS**	**2023 ACTUALS**	**2024 ACTUALS**	**2025 BUDGET**	**2025 YTD (10 months)**	**2026 BUDGET**	**$ Change from 2025 Budget**	**% Change from 2025 Budget**	**NOTES**
PERSONNEL										
1004910511100	Regular employees	197,289	226,879	272,435	348,267	277,065	359,900	*11,633*	*3%*	
1004910511120	Vacation Pay	8,490	7,498	9,059	-	10,127		-		
1004910511130	Sick Leave Pay	7,715	8,288	8,897	-	8,776		-		
1004910511200	Seasonal/Temporary Employees	182,660	202,648	126,618	115,000	58,268	115,000	-	*0%*	
1004910511300	Overtime	26,098	22,240	30,166	36,000	22,246	36,000	-	*0%*	Setting up and working events
1004910512100	Group Insurance	39,818	65,139	110,065	128,848	107,369	93,388	*(35,460)*	*-28%*	
1004910512200	Social Security FICA Contrib	17,618	19,036	23,501	26,145	23,110	26,668	*523*	*2%*	
1004910512400	Retirement Contribution	14,573	14,185	17,173	17,680	14,733	19,654	*1,974*	*11%*	
1004910512500	50% Match for 457 Contrib	1,848	2,254	3,072	4,530	6,373	6,675	*2,145*	*47%*	
1004910512700	Worker's compensation	9,498	9,479	9,408	9,767	6,961	9,533	*(234)*	*-2%*	
TOTAL - Personnel		**505,608**	**577,646**	**610,396**	**686,237**	**535,029**	**666,818**	**(19,419)**	***-3%***	
SERVICES										
1004910521200	PROFESSIONAL	-	-	-	-	-	-	-		
1004910522110	Disposal	-	2,052	-	-	-	-	-		
1004910522120	Tipping Fees at Landfill	162	-	-	2,500	-	1,500	*(1,000)*	*-40%*	
1004910522210	m/r buildings	32,055	40,090	16,748	10,500	2,080	9,000	*(1,500)*	*-14%*	PW pays for most Bldg. Maint at Avanti
1004910522220	m/r equipment	26,203	24,705	26,698	33,000	31,897	38,000	*5,000*	*15%*	Additional Equipment, Mini Excavator and Farm Tractor
1004910522230	m/r vehicles	9,158	11,026	13,553	22,500	17,188	22,500	-	*0%*	2 very old vans with high maintenance
1004910522240	M/R GROUNDS	53,543	33,709	150,435	202,952	140,331	210,000	*7,048*	*3%*	Includes Various Tree Removal
1004910522320	Rental of equipment and veh	102	1,725	-	4,200	1,933	3,200	*(1,000)*	*-24%*	Skid steer and stump grinder rental
1004910523100	Liability Insurance	1,312	1,415	1,591	1,864	1,425	1,934	*70*	*4%*	
1004910523210	Phone/Internet	1,926	1,385	1,489	1,600	1,347	1,700	*100*	*6%*	
1004910523500	Travel	-	-	-	2,619	1,058	2,500	*(119)*	*-5%*	CPWP-M Certification from APWA. Must attend 2 conferences
1004910523600	Dues and fees	-	-	-	238	251	300	*62*	*26%*	
1004910523700	Education and training	-	1,055	716	1,762	1,700	2,000	*238*	*14%*	CPWP-M Certification from APWA
1004910523910	Drug Testing & Physicals	90	465	830	700	165	700	-	*0%*	
1004910523960	Inmate Crews	-	-	-	-	-	-	-		
TOTAL - Services		**124,550**	**117,627**	**212,060**	**284,435**	**199,375**	**293,334**	**8,899**	***3%***	

Departmental Budget Requests
2026 Budget

		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
GROUNDS MAINTENANCE		**2022 ACTUALS**	**2023 ACTUALS**	**2024 ACTUALS**	**2025 BUDGET**	**2025 YTD (10 months)**	**2026 BUDGET**	**$ Change from 2025 Budget**	**% Change from 2025 Budget**	**NOTES**
SUPPLIES										
1004910531100	Supplies	1,518	711	1,102	2,000	1,101	2,000	-	*0%*	
1004910531230	Electricity	5,866	857	-	-	-	-	-		
1004910531270	Gasoline/diesel	26,465	26,423	34,548	35,000	19,148	35,000	-	*0%*	
1004910531300	Food	-	75	261	-	-	-	-		
1004910531600	Small Equipment	17,737	15,470	9,892	14,000	12,894	15,000	*1,000*	*7%*	Weed eaters, chainsaws, concrete saw
1004910531700	Uniforms	6,427	8,432	8,459	8,750	7,963	8,750	-	*0%*	
1004910531710	Operating Supplies	23,136	36,788	23,706	17,697	15,818	20,000	*2,303*	*13%*	
TOTAL - Supplies		**81,149**	**88,756**	**77,967**	**77,447**	**56,925**	**80,750**	**3,303**	***4%***	
INTERFUND										
1004910552200	Liability Claims / Self-Pay	-	1,857	-	3,000	1,161	2,000	*(1,000)*	*-33%*	
TOTAL - Interfund		**-**	**1,857**	**-**	**3,000**	**1,161**	**2,000**	**(1,000)**	***-33%***	
	TOTAL GROUNDS MAINTENANCE	**711,307**	**785,886**	**900,423**	**1,051,119**	**792,490**	**1,042,902**	**(8,217)**	***-1%***	
					364,882	**257,461**	**376,084**	***11,202***	***3.1%***	**Total change without personnel**

PARKS & RECREATION - ADMIN

Our mission is to provide recreational activities, both active and passive, that improves the overall quality of life for the citizens and visitors of the City of Villa Rica, Georgia. Staff strives to provide safe and clean parks, greenspaces, and facilities; to provide a variety of recreation and leisure services that create healthy living opportunities for families and residents of all ages; to partner with citizens and community groups in order to enhance the quality of life; and to preserve, enhance, and promote our parks as an essential element of the overall economic health and viability of our city.

$734,926
Operating Budget

7%
Change from 2025

EMPLOYEES: *3.5 FTEs*

- Director of Parks, Recreation, & Leisure
- Deputy Director of Parks, Recreation, & Leisure
- Customer Service Representative
- Facility Coordinator (PT)

CAPITAL

- Replace the Basketball Gym flooring at Gold Dust - $105,000 C-SPLOST

NOTES ON 2026 BUDGET

- Downtown Gym Building expenses added to the Department. Previously paid for by the CM.
- Increasing Bank & Credit Card fees based on more transactions due to additional programming



Departmental Budget Requests
2026 Budget

		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
PARKS & RECREATION ADMIN		**2022 ACTUALS**	**2023 ACTUALS**	**2024 ACTUALS**	**2025 BUDGET**	**2025 YTD (10 months)**	**2026 BUDGET**	**$ Change from 2025 Budget**	**% Change from 2025 Budget**	**NOTES**
PERSONNEL										
1006110511100	Regular Employees	144,458	156,143	167,295	198,235	160,923	229,069	*30,834*	*16%*	Position transfer from P&R Athletics
1006110511120	Vacation Pay	8,142	4,087	2,830	-	2,256		-		
1006110511130	Sick Leave Pay	3,659	1,949	5,009	-	3,317		-		
1006110511300	Overtime	168	2,657	1,494	2,000	843	3,000	*1,000*	*50%*	Based on trend
1006110512100	Group Insurance	40,045	39,084	27,516	42,949	28,453	35,990	*(6,959)*	*-16%*	
1006110512200	Social Security FICA Contrib	11,707	12,378	13,232	15,165	12,422	17,363	*2,198*	*14%*	
1006110512400	Retirement Contribution	10,318	9,922	9,489	10,255	8,546	11,780	*1,525*	*15%*	
1006110512500	50% Match for 457 Contrib	1,094	975	1,026	3,092	1,353	3,328	*236*	*8%*	
1006110512600	Unemployment Insurance	-	-	5,110	-	-	-	-		
1006110512700	Worker's compensation	166	167	130	119	85	130	*11*	*9%*	
TOTAL - Personnel		**219,757**	**227,362**	**233,132**	**271,815**	**218,196**	**300,660**	**28,845**	***11%***	
SERVICES										
1006110521200	Professional	-	89,855	2,145	-	-	-	-		
1006110521300	Technical	16,632	7,826	9,308	9,000	8,922	10,000	*1,000*	*11%*	
1006110522110	Disposal	4,240	4,066	5,568	5,900	3,990	5,900	-	*0%*	
1006110522210	m/r buildings	40,522	79,891	88,605	66,100	49,218	51,100	*(15,000)*	*-23%*	One time maintenance projects included in FY25
1006110522220	m/r equipment	4,351	2,277	-	5,500	208	5,500	-	*0%*	
1006110522230	m/r vehicles	1,801	425	1,560	1,500	1,094	1,500	-	*0%*	
1006110522240	M/R GROUNDS	41,035	41,456	32,767	52,740	17,129	45,000	*(7,740)*	*-15%*	One time maintenance projects included in FY25
1006110522310	Rental of land & buildings	10,636	11,815	12,245	12,245	12,239	12,245	-	*0%*	
1006110522320	Rental of equipment and veh	325	385	487	500	403	500	-	*0%*	
1006110523100	Liability Insurance	469	506	569	667	510	691	*24*	*4%*	
1006110523210	Phone/Internet	21,569	22,644	24,412	27,100	16,225	22,000	*(5,100)*	*-19%*	VPLEX phones being added from Comm Development
1006110523215	postage	295	271	544	350	324	350	-	*0%*	
1006110523300	Advertising	944	1,405	60	1,000	571	1,000	-	*0%*	
1006110523400	Printing and binding	1,354	5,912	8,022	8,200	3,696	8,000	*(200)*	*-2%*	
1006110523500	Travel	126	-	-	750	46	750	-	*0%*	
1006110523600	Dues and fees	896	889	1,190	1,490	1,588	1,600	*110*	*7%*	
1006110523700	Education and training	163	-	150	630	50	630	-	*0%*	
1006110523850	Contract labor	-	-	-	-	-	-	-		
1006110523910	Drug Testing & Physicals	145	-	105	200	-	200	-	*0%*	
1006110523930	Document Shredding	540	599	674	750	527	700	*(50)*	*-7%*	
1006110523970	BANK/CC FEES & ANALYSIS CHGES	6,753	9,976	12,499	10,550	12,145	15,000	*4,450*	*42%*	More Community Pass Transactions due to added programs
TOTAL - Services		**152,795**	**280,196**	**200,909**	**205,172**	**128,883**	**182,666**	**(22,506)**	***-11%***	

Departmental Budget Requests
2026 Budget

		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
PARKS & RECREATION ADMIN		**2022 ACTUALS**	**2023 ACTUALS**	**2024 ACTUALS**	**2025 BUDGET**	**2025 YTD (10 months)**	**2026 BUDGET**	**$ Change from 2025 Budget**	**% Change from 2025 Budget**	**NOTES**
SUPPLIES										
1006110531100	Supplies	11,513	5,032	2,452	2,700	735	2,700	-	*0%*	
1006110531210	Water/Sewerage	35,549	29,619	32,914	37,400	27,469	35,000	*(2,400)*	*-6%*	
1006110531220	Natural Gas	13,055	16,857	14,714	15,700	12,507	18,200	*2,500*	*16%*	Downtown Gym Added
1006110531230	Electricity	105,777	115,842	141,572	130,000	107,746	172,800	*42,800*	*33%*	Downtown Gym Added
1006110531270	Gasoline/diesel	1,596	679	489	800	397	900	*100*	*13%*	
1006110531300	Food	-	318	-	-	-	-	-		
1006110531600	Small Equipment	9,273	6,587	4,609	4,600	4,966	3,000	*(1,600)*	*-35%*	
1006110531700	UNIFORMS	110	89	542	1,000	224	1,000	-	*0%*	
1006110531710	Operating Supplies	8,639	6,107	4,597	13,307	10,644	13,000	*(307)*	*-2%*	
TOTAL - Supplies		**185,512**	**181,130**	**201,890**	**205,507**	**164,689**	**246,600**	**41,093**	***20%***	
INTERFUND										
1006110552200	Liability Claims / Self-Pay	-	-	-	5,000	-	5,000	-	*0%*	
TOTAL - Interfund		**-**	**-**	**-**	**5,000**	**-**	**5,000**	**-**	***0%***	
	TOTAL RECREATION ADMIN	**558,064**	**688,688**	**635,930**	**687,494**	**511,768**	**734,926**	**47,432**	***7%***	
					415,679	**293,572**	**434,266**	***18,587***	***4.5%***	**Total change without personnel**

PARKS & RECREATION - ATHLETICS

Structured athletic programs help enhance fair play, fun and positive experiences for all participants. The department offers many youth athletic programs including baseball, softball, basketball, football, cheerleading and soccer. These programs are offered throughout the year to develop and promote sportsmanship, teamwork, responsibility and a life-long healthy lifestyle.

$880,327
Operating Budget

-3%
Change from 2025

EMPLOYEES: *8 FTEs*

- Athletics Manager
- Athletics Maintenance Manger
- Athletic Coordinator (2)
- Soccer Coordinator (PT)
- Athletic Assistant (2 PT)
- Athletic Maintenance Technician (2)
- Facility Attendant (PT)

CAPITAL

- None





NOTES ON 2026 BUDGET

- Transferred 1 PT position to Recreation – Admin for Facility Coordination/Rentals.
- M&R Grounds includes an $8K Electrical Upgrade that is needed.



Departmental Budget Requests
2026 Budget

		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
PARKS & RECREATION - ATHLETICS		**2022 ACTUALS**	**2023 ACTUALS**	**2024 ACTUALS**	**2025 BUDGET**	**2025 YTD (10 months)**	**2026 BUDGET**	**$ Change from 2025 Budget**	**% Change from 2025 Budget**	**NOTES**
PERSONNEL										
1006120511100	Regular employees	165,212	178,969	216,410	376,644	242,591	359,359	*(17,285)*	*-5%*	Position transfer to P&R Admin
1006120511120	Vacation Pay	8,940	4,195	4,074	-	5,623		-		
1006120511130	Sick Leave Pay	7,819	2,763	2,548	-	2,789		-		
1006120511200	Summer Camp Employees	2,026	-	-	-	-	-	-		
1006120511300	Overtime	10,818	7,737	6,742	8,000	8,633	8,000	-	*0%*	
1006120512100	Group Insurance	40,017	52,111	41,274	71,582	59,649	71,711	*129*	*0%*	
1006120512200	Social Security FICA Contrib	14,387	14,108	16,645	28,813	18,965	27,124	*(1,689)*	*-6%*	
1006120512400	Retirement Contribution	8,007	8,984	9,608	14,960	12,467	15,968	*1,008*	*7%*	
1006120512500	50% Match for 457 Contrib	968	1,229	1,843	1,732	1,884	2,913	*1,181*	*68%*	
1006120512600	Unemployment Insurance	-	-	-	-	-		-		
1006120512700	Worker's compensation	3,808	3,477	4,236	4,692	3,344	4,089	*(603)*	*-13%*	
TOTAL - Personnel		**262,000**	**273,572**	**303,381**	**506,423**	**355,947**	**489,164**	**(17,259)**	***-3%***	
SERVICES										
1006120521200	PROFESSIONAL	-	-	-	-	-	-	-		
1006120521300	Technical	-	-	-	-	-	-	-		
1006120522100	Cleaning Service	-	-	-	-	-	-	-		
1006120522110	Disposal	-	-	-	1,500	-	1,000	*(500)*	*-33%*	Pumping Septic Tank V-Plex F 9&10
1006120522210	m/r buildings	18,413	3,665	26,351	35,000	21,436	43,000	*8,000*	*23%*	Includes Electrical Upgrade of $8K
1006120522220	m/r equipment	3,582	6,455	4,570	6,000	3,278	6,000	-	*0%*	
1006120522230	m/r vehicles	79	146	321	2,000	1,147	2,000	-	*0%*	
1006120522240	M/R GROUNDS	49,060	90,955	51,632	84,400	48,525	72,000	*(12,400)*	*-15%*	Based on FY25 trend
1006120522310	Rental of land & buildings	3,413	-	-	-	-	-	-		
1006120522320	Rental of equipment and veh	-	12	-	-	-	-	-		
1006120523100	Liability Insurance	1,874	2,022	2,273	2,662	2,034	2,763	*101*	*4%*	
1006120523210	Phone/Internet	-	-	-	-	-	-	-		
1006120523215	postage	-	-	-	-	-	-	-		
1006120523300	Advertising	145	357	-	-	-	-	-		
1006120523400	Printing and binding	1,055	107	2,790	1,000	536	1,000	-	*0%*	
1006120523500	Travel	80	955	234	2,000	289	2,000	-	*0%*	District and State Athletic Events
1006120523600	Dues and fees	13,692	5,072	2,716	12,000	5,113	8,000	*(4,000)*	*-33%*	GRPA, Dizzy Dean, State Soccer Fees, Tournament and Assoc Fees
1006120523700	Education and training	-	950	577	1,555	325	1,500	*(55)*	*-4%*	GRPA x 2, CPR, NAYS
1006120523750	Hospitality	-	-	-	-	-	-	-		
1006120523850	Contract labor	-	-	-	-	-	-	-		
1006120523875	CONTRACT LABOR/Class Instructo	-	-	-	-	-	-	-		
1006120523885	CONTRACT LABOR/SPORTS	53,917	59,885	70,451	79,500	58,424	83,000	*3,500*	*4%*	
1006120523910	Drug Testing & Physicals	955	650	105	500	315	500	-	*0%*	
1006120523930	Document Shredding	-	-	-	-	-	-	-		
1006120523970	BANK/CC FEES & ANALYSIS CHGES	-	89	-	-	-	-	-		
TOTAL - Services		**146,264**	**171,320**	**162,018**	**228,117**	**141,421**	**222,763**	**(5,354)**	***-2%***	

Departmental Budget Requests
2026 Budget

		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
PARKS & RECREATION - ATHLETICS		**2022 ACTUALS**	**2023 ACTUALS**	**2024 ACTUALS**	**2025 BUDGET**	**2025 YTD (10 months)**	**2026 BUDGET**	**$ Change from 2025 Budget**	**% Change from 2025 Budget**	**NOTES**
SUPPLIES										
1006120531100	Supplies	-	-	-	-	-	-	-		
1006120531210	Water/Sewerage	-	-	-	-	-	-	-		
1006120531220	Natural Gas	-	-	-	-	-	-	-		
1006120531230	Electricity	-	-	-	-	-	-	-		
1006120531270	Gasoline/diesel	7,633	7,236	6,383	9,000	4,609	8,400	*(600)*	*-7%*	
1006120531300	Food	(454)	-	-	-	-	-	-		
1006120531600	Small Equipment	3,619	10,035	10,165	21,000	3,181	18,000	*(3,000)*	*-14%*	
1006120531700	UNIFORMS	1,604	2,797	2,612	4,450	1,278	4,000	*(450)*	*-10%*	
1006120531710	Operating Supplies	85,781	132,678	109,890	139,700	75,120	138,000	*(1,700)*	*-1%*	
TOTAL - Supplies		**98,184**	**152,747**	**129,049**	**174,150**	**84,187**	**168,400**	**(5,750)**	***-3%***	
INTERFUND										
1006120552200	Liability Claims / Self-Pay	-	-	-	-	-	-	-		
TOTAL - Interfund		**-**	**-**	**-**	**-**	**-**	**-**	**-**		
	TOTAL RECREATION - ATHLETICS	**506,448**	**597,638**	**594,448**	**908,690**	**581,555**	**880,327**	**(28,363)**	***-3%***	

402,267	**225,609**	**391,163**	**(11,104)**	***-2.8%***	**Total change without personnel**

PARKS & RECREATION – PROGRAMS & EVENTS

The Recreation Programs & Events Department is responsible for the July 3rd fireworks, the Daddy-Daughter Dance and the Breakfast with Santa events. The department also provides classes for the community, which provide a fit and healthy lifestyle. Some of the classes available include karate, dancing, yoga, or bootcamps.

$584,914
Operating Budget

10%
Change from 2025

NOTES ON 2026 BUDGET

- Added budget under dues and fees for Youth Program Management Program
- Contract Labor is up but the associated Revenue account will also be up. Contract Labor is 70% of the Total Revenue.
- Added some additional event money for July 3rd - 20th Anniversary firework show.

EMPLOYEES: *4 FTEs*

- Event Manager
- Recreation Programmer (3)

CAPITAL

- None



Departmental Budget Requests
2026 Budget

		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
RECREATION EVENTS		**2022 ACTUALS**	**2023 ACTUALS**	**2024 ACTUALS**	**2025 BUDGET**	**2025 YTD (10 months)**	**2026 BUDGET**	**$ Change from 2025 Budget**	**% Change from 2025 Budget**	**NOTES**
PERSONNEL										
1006130511100	Regular Employees	122,579	88,670	141,906	191,930	182,329	200,282	*8,352*	*4%*	
1006130511120	Vacation Pay	3,584	8,780	3,835	-	6,572		-		
1006130511130	Sick Leave Pay	1,778	1,107	3,973	-	7,163		-		
1006130511200	Summer Camp Employees	28,368	25,416	1,747	30,000	23,866	30,000	-	*0%*	
1006130511300	Overtime	5,341	6,246	7,261	5,000	9,735	5,000	-	*0%*	
1006130512100	Group Insurance	13,375	13,028	27,516	42,949	43,125	30,825	*(12,124)*	*-28%*	
1006130512200	Social Security FICA Contrib	12,320	9,898	11,998	14,683	17,105	15,138	*455*	*3%*	
1006130512400	Retirement Contribution	5,613	5,398	4,957	9,929	8,274	11,157	*1,228*	*12%*	
1006130512500	50% Match for 457 Contrib	1,580	1,056	1,433	1,324	1,677	2,108	*784*	*59%*	
1006130512600	Unemployment Insurance	-	-	-	-	-	-	-		
1006130512700	Worker's compensation	1,695	1,140	695	115	82	113	*(2)*	*-2%*	
TOTAL - Personnel		**196,233**	**160,739**	**205,321**	**295,930**	**299,928**	**294,623**	**(1,307)**	***0%***	
SERVICES										
1006130521200	Professional	-	6,000	-	-	-	-	-		
1006130521300	Technical	-	-	-	-	-	-	-		
1006130522210	m/r buildings	-	-	-	-	-	-	-		
1006130522220	m/r equipment	-	-	-	-	-	-	-		
1006130522230	m/r vehicles	-	-	-	-	-	-	-		
1006130522240	M/R GROUNDS	-	-	-	-	-	-	-		
1006130522320	Rental of equipment and veh	1,551	1,758	2,033	3,500	296	3,500	-	*0%*	
1006130523100	Liability Insurance	469	506	569	667	510	691	*24*	*4%*	
1006130523210	Phone/Internet	-	-	-	-	61	900	*900*	*4%*	
1006130523215	postage	38	61	23	100	-	100	-	*0%*	
1006130523300	Advertising	652	3,243	4,947	8,150	3,108	8,000	*(150)*	*-2%*	
1006130523400	Printing and binding	3,817	2,100	2,732	3,450	1,798	3,400	*(50)*	*-1%*	
1006130523500	Travel	79	17	810	3,225	1,366	2,500	*(725)*	*-22%*	American Camp Assoc Lodging, Events Manager Training
1006130523600	Dues and fees	1,063	1,288	855	725	420	3,000	*2,275*	*314%*	ACA, Arly - Youth Program Mgmt Software
1006130523700	Education and training	232	835	1,830	5,475	1,536	4,500	*(975)*	*-18%*	CPR, AED, First-Aid, GRPA, ACA, and Arly Training, Events Manager Training
1006130523750	Hospitality	-	-	-	-	-	-	-		
1006130523875	CONTRACT LABOR/Class Instructo	44,044	48,171	65,373	70,000	66,580	90,000	*20,000*	*29%*	This increase will be offset with additional revenue. Expense is 70% of Associated Revenue
1006130523880	Contract Labor/Programs/Events	70,966	112,420	119,456	97,200	117,012	130,000	*32,800*	*34%*	Special Events including July 3rd (20th Anniversary)
1006130523910	Drug Testing & Physicals	1,470	945	840	1,500	1,155	1,700	*200*	*13%*	
TOTAL - Services		**124,381**	**177,344**	**199,468**	**193,992**	**193,842**	**248,291**	**54,299**	***28%***	

Departmental Budget Requests
2026 Budget

		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
RECREATION EVENTS		**2022 ACTUALS**	**2023 ACTUALS**	**2024 ACTUALS**	**2025 BUDGET**	**2025 YTD (10 months)**	**2026 BUDGET**	**$ Change from 2025 Budget**	**% Change from 2025 Budget**	**NOTES**
SUPPLIES										
1006130531100	Supplies	170	1,476	968	1,600	731	2,000	*400*	*25%*	
1006130531210	Water/Sewerage	-	-	-	-	-	-	-		
1006130531230	Electricity	-	-	-	-	-	-	-		
1006130531270	Gasoline/diesel	-	-	-	-	-	-	-		
1006130531300	Food	-	-	-	-	-	-	-		
1006130531600	Small Equipment	2,152	300	259	2,000	1,854	2,000	-	*0%*	
1006130531700	UNIFORMS	150	560	47	3,268	312	3,000	*(268)*	*-8%*	
1006130531710	Operating Supplies	23,411	29,525	40,784	36,500	32,902	35,000	*(1,500)*	*-4%*	Supplies for camps and events
TOTAL - Supplies		**25,883**	**31,861**	**42,058**	**43,368**	**35,799**	**42,000**	**(1,368)**	***-3%***	
INTERFUND										
1006130552300	Weather Insurance	-	-	-	-	-	-	-		
TOTAL - Interfund		-	-	-	-	-	-	-		
TOTAL RECREATION EVENTS		**346,497**	**369,944**	**446,847**	**533,290**	**529,569**	**584,914**	**51,624**	***10%***	
					237,360	**229,641**	**290,291**	***52,931***	***22.3%***	**Total change without personnel**

LIBRARY

The Villa Rica Public Library is home to thousands of volumes, 21st century technology, and meeting areas that serve as a community center. The library is a community landmark, signaling to both longtime residents and newcomers to the city that Villa Rica is poised for growth and that it places premium on quality of life and excellent service to its citizens. With over 75,000 visits a year, the library is a community center. Help us enrich and expand the vital mission of public libraries: education, exploration, and empowerment of all people. The Villa Rica Public Library is a member of the West Georgia Regional Library System, which includes Carroll, Douglas, Haralson, Heard and Paulding Counties.

$657,697
Operating Budget

0%
Change from 2025

EMPLOYEES: *7.5 FTEs*

- Library Manager
- Assistant Library Manager
- Library Assistant (5)
- Library Assistant (2-PT)

CAPITAL

None

NOTES ON 2026 BUDGET

- Large decrease in M&R Buildings is due to multiple FY25 projects at the library.
- Contract Labor addition is due to the attendance currently not making events safe.
- Additional programs require additional supply money.









Departmental Budget Requests
2026 Budget

		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
LIBRARY		**2022 ACTUALS**	**2023 ACTUALS**	**2024 ACTUALS**	**2025 BUDGET**	**2025 YTD (10 months)**	**2026 BUDGET**	**$ Change from 2025 Budget**	**% Change from 2025 Budget**	**NOTES**
PERSONNEL										
1006510511100	Regular employees	239,561	259,423	269,530	321,587	233,528	349,687	*28,100*	*9%*	
1006510511120	Vacation Pay	11,376	11,338	9,528	-	15,931		-		
1006510511130	Sick Leave Pay	7,023	10,274	12,164	-	11,857		-		
1006510511300	Overtime	873	1,095	1,777	1,100	1,782	2,000	*900*	*82%*	Based on Trend, Summer Reading Program, & Change in Staff/Coverage
1006510512100	Group Insurance	66,496	91,195	68,791	71,582	59,649	78,829	*7,247*	*10%*	
1006510512200	Social Security FICA Contrib	18,771	20,211	21,561	24,601	18,988	26,384	*1,783*	*7%*	
1006510512400	Retirement Contribution	16,444	15,774	15,009	15,780	14,463	17,542	*1,762*	*11%*	
1006510512500	50% Match for 457 Contrib	3,629	5,050	5,958	8,058	5,558	7,105	*(953)*	*-12%*	
1006510512700	Worker's compensation	581	280	217	193	138	198	*5*	*3%*	
TOTAL - Personnel		**364,755**	**414,640**	**404,535**	**442,901**	**361,894**	**481,745**	**38,844**	***9%***	
SERVICES										
1006510521200	PROFESSIONAL	-	11,450	-	-	-	-	-		
1006510521300	Technical	1,035	956	1,959	2,000	1,276	2,000	-	*0%*	
1006510522100	Cleaning Service	-	-	-	-	-	-	-		
1006510522110	Disposal	520	-	-	-	-	-	-		
1006510522210	m/r buildings	10,913	20,274	25,122	80,000	20,714	25,000	*(55,000)*	*-69%*	Projects for FY25
1006510522220	m/r equipment	-	3,200	-	1,515	957	1,500	*(15)*	*-1%*	
1006510522230	m/r vehicles	-	-	-	-	-	-	-		
1006510522240	M/R GROUNDS	2,817	677	1,030	2,000	585	2,000	-	*0%*	
1006510522310	Rental of land & buildings	1	1	1	1	1	1	-	*0%*	
1006510523100	Liability Insurance	937	1,010	1,136	1,331	1,017	1,381	*50*	*4%*	
1006510523210	Phone/Internet	12,528	11,859	12,709	13,700	8,677	11,000	*(2,700)*	*-20%*	
1006510523215	postage	1	-	-	50	-	50	-	*0%*	
1006510523300	Advertising	-	-	-	-	-	-	-		
1006510523400	Printing and binding	3,574	5,773	9,585	5,500	4,319	5,500	-	*0%*	Includes Printing Supplies (Ink/Paper)
1006510523500	Travel	-	52	152	350	-	500	*150*	*43%*	GA Library Assoc Conference
1006510523600	Dues and fees	382	405	360	600	366	600	-	*0%*	
1006510523700	Education and training	-	1,414	3,000	500	150	1,500	*1,000*	*200%*	GA Library Assoc Conference, CPR Certification for all staff
1006510523850	Contract labor	3,358	5,825	11,356	11,000	5,777	12,500	*1,500*	*14%*	Additional Programs due to higher attendance/safety
1006510523910	Drug Testing & Physicals	270	55	35	325	425	270	*(55)*	*-17%*	
1006510523930	Document Shredding	-	-	-	-	-	-	-		
1006510523970	BANK/CC FEES & ANALYSIS CHGES	860	582	673	750	542	750	-	*0%*	
TOTAL - Services		**37,196**	**63,533**	**67,119**	**119,622**	**44,806**	**64,552**	**(55,070)**	***-46%***	

Departmental Budget Requests
2026 Budget

LIBRARY		9/30/2022 2022 ACTUALS	9/30/2023 2023 ACTUALS	9/30/2024 2024 ACTUALS	9/30/2025 2025 BUDGET	7/31/2025 2025 YTD (10 months)	ADOPTED 2026 BUDGET	$ Change from 2025 Budget	% Change from 2025 Budget	NOTES
SUPPLIES										
1006510531100	Supplies	7,737	13,344	13,707	12,945	11,411	14,000	*1,055*	*8%*	Additional supply money for additional programs.
1006510531210	Water/Sewerage	2,612	3,322	3,748	3,300	3,091	4,500	*1,200*	*36%*	
1006510531220	Natural Gas	5,047	5,933	4,609	5,000	3,367	4,900	*(100)*	*-2%*	
1006510531230	Electricity	28,560	31,539	35,415	30,000	27,055	38,600	*8,600*	*29%*	
1006510531300	Food	-	113	-	-	-	-	-		
1006510531400	Books and periodicals	21,273	4,518	17,194	21,000	18,654	24,000	*3,000*	*14%*	
1006510531600	Small Equipment	2,035	-	2,249	2,500	-	2,500	-	*0%*	
1006510531700	UNIFORMS	-	-	146	200	124	400	*200*	*100%*	
1006510531710	Operating Supplies	22,602	19,222	18,662	22,492	13,180	22,500	*8*	*0%*	
TOTAL - Supplies		**89,865**	**77,991**	**95,729**	**97,437**	**76,882**	**111,400**	**13,963**	***14%***	
INTERFUND										
1006510552200	Liability Claims / Self-Pay	-	-	547	-	-	-	-		
TOTAL - Interfund		**-**	**-**	**547**	**-**	**-**	**-**	**-**		
TOTAL LIBRARY		**491,816**	**556,164**	**567,931**	**659,960**	**483,582**	**657,697**	**(2,263)**	***0%***	

217,059	**121,688**	**175,952**	***(41,107)***	***-18.9%***	**Total change without personnel**

SENIOR CENTER

The Senior Center functions as a community gathering place for adults 60 and older. Seniors receive a hot, balanced lunch Monday through Friday, and the staff prepares and delivers meals for home-bound senior citizens in the community. Seniors participate in daily planned programming activities such as exercise, ceramics, bingo, card games, billiards, and day trip excursions. The center hosts various guests who perform and entertain or speak about medical, financial, and consumer issues important to seniors.

$375,768
Operating Budget

0%
Change from 2025

EMPLOYEES: 4 *FTEs*

- Senior Center Manager
- Senior Center Coordinator
- Senior Center Lead Cook (PT)
- Senior Center Driver (PT)
- Senior Center Assistant (2 PT)

CAPITAL

- None

NOTES ON 2026 BUDGET

- Older equipment repairs in the senior lunchroom/kitchen
- Rental monies included for the Seniors to take trips in a rented vehicle. Additional programs.
- Contract Labor and Supplies increase for Additional classes/programs for seniors. The attendance numbers are up significantly
- Additional operating supply money for programs



Departmental Budget Requests
2026 Budget

		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
SENIOR CENTER		**2022 ACTUALS**	**2023 ACTUALS**	**2024 ACTUALS**	**2025 BUDGET**	**2025 YTD (10 months)**	**2026 BUDGET**	**$ Change from 2025 Budget**	**% Change from 2025 Budget**	**NOTES**
PERSONNEL										
1005500511100	Regular employees	107,522	120,778	127,846	159,341	148,624	170,855	*11,514*	*7%*	
1005500511120	Vacation Pay	7,487	4,659	599	-	1,601		-		
1005500511130	Sick Leave Pay	2,414	1,195	722	-	576		-		
1005500511300	Overtime	-	163	308	500	1,635	1,000	*500*	*100%*	
1005500512100	Group Insurance	13,372	13,028	13,758	28,633	23,860	10,443	*(18,190)*	*-64%*	
1005500512200	Social Security FICA Contrib	8,952	9,656	9,853	12,190	11,615	12,887	*697*	*6%*	
1005500512400	Retirement Contribution	5,310	4,957	4,717	4,706	3,921	5,566	*860*	*18%*	
1005500512500	50% Match for 457 Contrib	70	1,488	1,566	1,604	1,381	1,667	*63*	*4%*	
1005500512700	Worker's compensation	3,818	3,581	3,129	3,001	4,639	3,030	*29*	*1%*	
TOTAL - Personnel		**148,944**	**159,506**	**162,498**	**209,975**	**197,852**	**205,448**	**(4,527)**	***-2%***	
SERVICES										
1005500522210	m/r buildings	-	-	58	4,000	29	4,000	-	*0%*	
1005500522220	m/r Equipment	249	3,379	391	3,750	1,091	4,000	*250*	*7%*	Kitchen Equipment
1005500522230	m/r vehicles	321	4,400	596	2,043	1,627	2,000	*(43)*	*-2%*	General Maintenance on Meals on Wheels and Bus.
1005500522320	Rental of equipment and veh	-	3,134	72	-	-	2,500	*2,500*		Senior Trips
1005500523100	Liability Insurance	1,078	1,163	1,308	1,532	1,171	1,590	*58*	*4%*	
1005500523210	Phone/Internet	2,854	2,499	2,263	2,667	1,577	1,740	*(927)*	*-35%*	
1005500523215	postage	191	229	210	220	162	220	-	*0%*	
1005500523250	Cable TV	1,299	1,361	1,431	1,500	1,258	1,560	*60*	*4%*	
1005500523500	Travel	-	-	24	-	22	100	*100*		
1005500523600	Dues and fees	-	-	1,260	1,260	1,260	1,300	*40*	*3%*	MySenior Center and Golden Carers
1005500523700	Education and training	-	-	-	1,000	-	1,000	-	*0%*	
1005500523850	Contract labor	2,360	4,785	6,637	8,850	6,425	9,500	*650*	*7%*	Exercise Instructor, Entertainers, Art Classes. Working on adding new programs
1005500523910	Drug Testing & Physicals	105	70	265	160	90	160	-	*0%*	
TOTAL - Services		**8,458**	**21,020**	**14,514**	**26,982**	**14,712**	**29,670**	**2,688**	***10%***	
SUPPLIES										
1005500531100	Supplies	12,084	8,762	2,139	2,750	581	2,750	-	*0%*	General Office & First Aid Supplies
1005500531230	Electricity	9,470	11,764	14,405	14,300	11,009	15,500	*1,200*	*8%*	
1005500531270	Gasoline/diesel	1,748	1,758	1,530	2,400	959	1,800	*(600)*	*-25%*	
1005500531300	Food	72,328	79,937	78,071	87,500	69,470	93,000	*5,500*	*6%*	Increased participants and food costs
1005500531600	Small Equipment	8,259	1,389	-	5,761	2,656	4,000	*(1,761)*	*-31%*	
1005500531700	Uniforms	664	1,000	700	1,750	260	1,500	*(250)*	*-14%*	Staff Shirts x 5 employees twice a year
1005500531710	Operating Supplies	-	-	12,921	16,607	9,160	17,100	*493*	*3%*	Adding additional monthly events
TOTAL - Supplies		**104,553**	**104,610**	**109,765**	**131,068**	**94,095**	**135,650**	**4,582**	***3%***	

Departmental Budget Requests
2026 Budget

		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
SENIOR CENTER		**2022 ACTUALS**	**2023 ACTUALS**	**2024 ACTUALS**	**2025 BUDGET**	**2025 YTD (10 months)**	**2026 BUDGET**	**$ Change from 2025 Budget**	**% Change from 2025 Budget**	**NOTES**
INTERFUND										
1005500552200	Liability Claims / Self-Pay	-	-	-	6,039	6,039	5,000	*(1,039)*	*-17%*	
TOTAL - Interfund		**-**	**-**	**-**	**6,039**	**6,039**	**5,000**	**(1,039)**	***-17%***	
TOTAL SENIOR CENTER		**261,956**	**285,136**	**286,778**	**374,064**	**312,697**	**375,768**	**1,704**	***0%***	
					164,089	**114,846**	**170,320**	***7,270***	***3.8%***	**Total change without personnel**

ENTERPRISE FUNDS

UTILITY ADMINISTRATION

The City of Villa Rica Utilities Department strives to provide safe, reliable drinking water, reclaimed water and wastewater service for the enrichment of the community.

$652,991
Operating Budget

-7%
Change from 2025

EMPLOYEES: 2 *FTEs*

- Utility Director
- Administrative Assistant

CAPITAL

- Meters for New Builds – $232,000
- Meters for expired Warranties/Replacements - $70,000
- Qty 2 – Neptune R900 Antenna Reading Capabilities - $65,000

NOTES ON 2026 BUDGET

- Brightly Software is $1,500/month – This is an inventory and maintenance tracking software for utility infrastructure
- Education and Training is an estimate for water, wastewater, and distribution continued education hours for Director Certifications



Departmental Budget Requests
2026 Budget

		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
UTILITY ADMINISTATION		**2022 ACTUALS**	**2023 ACTUALS**	**2024 ACTUALS**	**2025 BUDGET**	**2025 YTD (10 months)**	**2026 BUDGET**	**$ Change from 2025 Budget**	**% Change from 2025 Budget**	**NOTES**
PERSONNEL										
5054115511100	Regular employees	209,640	142,602	129,885	168,025	138,119	172,583	*4,558*	*3%*	
5054115511120	Vacation Pay	10,038	5,884	4,852	-	4,924	-	-		
5054115511130	Sick Leave Pay	4,283	4,278	2,729	-	2,855	-	-		
5054115511300	Overtime	-	-	-	-	-	-	-		
5054115512100	Group Insurance	26,656	26,056	27,516	28,633	23,860	27,431	*(1,202)*	*-4%*	
5054115512200	Social Security FICA Contrib	17,250	11,360	10,182	12,854	10,887	13,111	*257*	*2%*	
5054115512400	Retirement Contribution	11,617	10,400	13,159	8,692	7,243	9,663	*971*	*11%*	
5054115512500	50% Match for 457 Contrib	2,762	3,761	4,078	4,609	4,629	5,141	*532*	*12%*	
5054115512700	Worker's compensation	7,921	3,676	3,351	3,416	2,435	3,335	*(81)*	*-2%*	
TOTAL - Personnel		**290,166**	**208,015**	**195,751**	**226,229**	**194,950**	**231,264**	**5,035**	***2%***	
SERVICES										
5054115521200	Professional	174,809	182,757	136,884	377,666	98,236	300,000	*(77,666)*	*-21%*	Based on trend/ anticipated projects Brightly Software - $1,500/mth & $15K for GIS + Neptune R900 Antenna
5054115521300	Technical	11,657	16,640	17,638	18,000	26,069	45,500	*27,500*	*153%*	Reading
5054115522230	m/r vehicles	202	207	349	1,200	-	1,200	-	*0%*	
5054115523100	Liability Insurance	643	693	779	913	698	947	*34*	*4%*	
5054115523210	Phone/Internet	4,343	1,722	1,677	1,800	896	1,000	*(800)*	*-44%*	
5054115523215	Postage	30	152	56	120	22	100	*(20)*	*-17%*	
5054115523300	Advertising	172	74	102	240	-	240	-	*0%*	
5054115523400	Printing and binding	20	-	-	-	-	-	-		
5054115523500	Travel	1,742	834	1,217	1,400	1,374	1,400	-	*0%*	1 - 2 In-State Conferences per Year for Required Hours
5054115523600	Dues and fees	1,640	648	3,147	3,950	1,336	3,500	*(450)*	*-11%*	
5054115523700	Education and training	1,535	335	1,053	3,200	1,023	3,200	-	*0%*	Water, Wastewater, & Dist Certifications
5054115523910	Drug Testing & Physicals	-	-	-	-	-	-	-		
TOTAL - Services		**196,793**	**204,062**	**162,903**	**408,489**	**129,654**	**357,087**	**(51,402)**	***-13%***	
SUPPLIES										
5054115531100	Supplies	3,319	1,534	1,737	1,500	579	1,500	-	*0%*	
5054115531270	Gasoline/diesel	7,714	3,776	2,658	4,000	1,672	2,500	*(1,500)*	*-38%*	
5054115531600	Small Equipment	399	405	-	200	147	500	*300*	*150%*	
5054115531700	UNIFORMS	345	-	-	140	-	140	-	*0%*	
TOTAL - Supplies		**11,777**	**5,715**	**4,395**	**5,840**	**2,398**	**4,640**	**(1,200)**	***-21%***	

Departmental Budget Requests
2026 Budget

		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
UTILITY ADMINISTATION		**2022 ACTUALS**	**2023 ACTUALS**	**2024 ACTUALS**	**2025 BUDGET**	**2025 YTD (10 months)**	**2026 BUDGET**	**$ Change from 2025 Budget**	**% Change from 2025 Budget**	**NOTES**
CAPITAL										
5054115541400	Infrastructure	275,015	1,438,459	107,441	2,151,304	14,685	-	*(2,151,304)*	*-100%*	
5054115541405	N Avenue Waterline Ext - GEFA	226,051	163,167	24,787	2,060,052	406,681	-	*(2,060,052)*	*-100%*	
5054115541406	N BypassHwy78 ConnersRdab GEFA	-	1,871,026	406,210	3,260,861	2,303,616	-	*(3,260,861)*	*-100%*	
5054115541407	W Plant Pump Screen Add GEFA	-	1,436,664	336,186	-	3,908	-	-		
5054115541410	West Plant Influent	55,292	309,200	-	-	-	-	-		
5054115542200	Vehicles - Utility Admin	-	-	47,720	-	-	-	-		
5054115549999	Capital Outlay Distributed	(556,358)	(5,218,515)	(922,344)	(7,472,217)	-	-	*7,472,217*	*-100%*	
5051590541410	Meters - New Builds	10,525	35,200	53,650	129,000	89,907	232,000	*103,000*	*80%*	
5051590541411	Meters - Warranty Expirations	36,715	-	59,480	92,500	28,350	70,000	*(22,500)*	*-24%*	
5051590542500	Equipment	-	-	-	-	-	65,000	*65,000*		2 - Neptune R900 Antenna Reading Capabilities
5051590549999	Capital Outlay Distributed	(47,240)	(35,200)	(113,130)	(221,500)	-	(367,000)	*(145,500)*	*66%*	
TOTAL - Capital		**-**	**-**	**-**	**-**	**2,847,147**	**-**	**-**		
OTHER COSTS										
5054115561000	Depreciation	4,674	4,674	4,674	15,000	12,500	5,000	*(10,000)*	*-67%*	
5054115579100	Contingency	-	-	-	-	-	-	-		
5051590574000	Bad Debt	43,093	28,282	43,586	47,000	51,957	55,000	*8,000*	*17%*	
TOTAL - Other Costs		**47,768**	**32,956**	**48,261**	**62,000**	**64,457**	**60,000**	**(2,000)**	***-3%***	
TOTAL UTILITY ADMINISTRATION		**546,504**	**450,748**	**411,310**	**702,558**	**3,238,606**	**652,991**	**(49,567)**	***-7%***	
					476,329	**3,043,655**	**421,727**	**(54,602)**	***-11.5%***	**Total change without personnel**

WASTEWATER

The Wastewater Treatment Department strives to remove as much of the suspended solids as possible before the remaining water, called effluent, is discharged back to the environment. As solid material decays, it uses up oxygen, which is needed by the plants and animals living in the water.

$3,682,927
Operating Budget

7%
Change from 2025

Notes on 2026 Budget

- Continued Lift Station and Plant repairs – Increase M&R Equipment
- Reduced rental and contract labor due to buying equipment rather than renting.
- Added CDL Training for another employee
- Continued price increases in Chemicals; possible tariffs

Employees: *11 FTEs*

- Wastewater Manager
- Lead Operator
- Lead Mechanic
- Lab Analyst
- Class I/II/III Operator (3)
- FOG/Pretreatment
- Maintenance Technician (3)

Capital

- Misc Pump Replacements as needed at Plant & Lift Stations - $100,000
- Qty 2 – F-150 Trucks (Replacements w/ Insurance) - $100,000
- Polyethylene Chemical Storage Tank - $45,000
- Pipe Threading Machine for in-house repairs - $15,000



Departmental Budget Requests
2026 Budget

		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
WASTEWATER TREATMENT PLANT		**2022 ACTUALS**	**2023 ACTUALS**	**2024 ACTUALS**	**2025 BUDGET**	**2025 YTD (10 months)**	**2026 BUDGET**	**$ Change from 2025 Budget**	**% Change from 2025 Budget**	**NOTES**
PERSONNEL										
5054330511100	Regular employees	389,586	400,950	494,971	577,565	404,898	597,163	*19,598*	*3%*	
5054330511120	Vacation Pay	14,066	19,939	21,137	-	14,915	-	-		
5054330511130	Sick Leave Pay	13,722	16,315	16,613	-	16,443	-	-		
5054330511300	Overtime	34,863	23,677	13,048	15,000	9,546	15,000	-	*0%*	
5054330512100	Group Insurance	133,638	104,223	137,581	157,481	131,229	172,276	*14,795*	*9%*	
5054330512200	Social Security FICA Contrib	33,110	33,571	39,559	43,189	32,078	44,184	*995*	*2%*	
5054330512400	Retirement Contribution	22,965	36,679	44,693	29,205	24,338	32,563	*3,358*	*11%*	
5054330512500	50% Match for 457 Contrib	7,080	7,588	8,064	7,443	6,303	10,533	*3,090*	*42%*	
5054330512600	Unemployment Insurance	-	-	-	-	-	-	-		
5054330512700	Worker's compensation	9,753	9,555	8,365	7,944	5,662	7,777	*(167)*	*-2%*	
TOTAL - Personnel		**658,782**	**652,498**	**784,032**	**837,827**	**645,412**	**879,496**	**41,669**	***5%***	
SERVICES										
5054330521200	Professional	22,950	3,225	6,690	6,000	3,325	6,000	-	*0%*	
5054330521300	Technical	-	8,137	6,300	13,800	8,602	10,000	*(3,800)*	*-28%*	Waterly Subscription
5054330521800	Lab Services	45,787	34,028	26,059	28,114	20,884	28,000	*(114)*	*0%*	
5054330522120	Tipping Fees at Landfill	104,138	83,797	87,532	85,000	67,289	85,000	-	*0%*	
5054330522200	Repairs and maintenance	-	-	-	-	-	-	-		
5054330522210	m/r buildings	10,147	17,961	16,847	25,000	8,471	18,000	*(7,000)*	*-28%*	Based on Trend
5054330522220	m/r equipment	356,947	323,595	195,355	262,901	198,148	300,000	*37,099*	*14%*	Continued Plant & Lift Station Repairs
5054330522230	m/r vehicles	25,436	24,251	29,471	38,200	29,579	30,000	*(8,200)*	*-21%*	
5054330522240	M/R GROUNDS	2,731	-	2,492	5,000	4,230	5,000	-	*0%*	
5054330522320	Rental of equipment and veh	42,071	2,545	508	14,632	10,628	7,500	*(7,132)*	*-49%*	Purchased equipment reducing need to rent
5054330523100	Liability Insurance	9,654	10,412	11,706	13,715	10,482	14,231	*516*	*4%*	
5054330523210	Phone/Internet	16,979	18,635	19,564	18,000	12,627	17,500	*(500)*	*-3%*	Adding internet service at a lift station
5054330523215	postage	-	97	525	500	257	500	-	*0%*	Communicating with Industrial Pretreatment businesses
5054330523300	Advertising	524	236	132	350	-	350	-	*0%*	
5054330523400	Printing and binding	263	250	250	550	538	600	*50*	*9%*	
5054330523500	Travel	1,400	-	1,021	1,300	884	600	*(700)*	*-54%*	
5054330523600	Dues and fees	137	929	778	1,550	600	1,550	-	*0%*	
5054330523700	Education and training	3,630	6,595	3,455	11,212	7,276	12,000	*788*	*7%*	Increased training costs for full staff/CDL training $4,700
5054330523850	CONTRACT LABOR	16,103	25,443	21,032	25,150	11,510	15,000	*(10,150)*	*-40%*	Vac Truck should be delivered and should decrease contract labor expense
5054330523910	Drug Testing & Physicals	1,113	1,155	1,114	650	855	800	*150*	*23%*	
TOTAL - Services		**660,009**	**561,291**	**430,831**	**551,624**	**396,184**	**552,631**	**1,007**	***0%***	

Departmental Budget Requests
2026 Budget

		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
WASTEWATER TREATMENT PLANT		**2022 ACTUALS**	**2023 ACTUALS**	**2024 ACTUALS**	**2025 BUDGET**	**2025 YTD (10 months)**	**2026 BUDGET**	**$ Change from 2025 Budget**	**% Change from 2025 Budget**	**NOTES**
SUPPLIES										
5054330531100	Supplies	4,348	4,523	5,298	5,550	3,364	6,000	*450*	*8%*	
5054330531110	Chemicals	356,299	276,561	243,760	220,000	204,780	260,000	*40,000*	*18%*	Increased prices/tariffs
5054330531210	Water/Sewerage	16,648	14,262	31,713	16,300	22,912	35,000	*18,700*	*115%*	Higher Usage at North Plant
5054330531230	Electricity	504,816	421,992	472,876	475,200	384,439	475,000	*(200)*	*0%*	
5054330531270	Gasoline/diesel	37,637	30,758	28,953	43,800	24,672	39,300	*(4,500)*	*-10%*	
5054330531600	Small Equipment	2,999	6,821	5,510	6,300	1,782	7,500	*1,200*	*19%*	
5054330531700	UNIFORMS	4,964	3,351	5,623	5,000	4,750	5,500	*500*	*10%*	
5054330531710	Operating Supplies	34,845	48,444	83,425	80,346	64,875	72,000	*(8,346)*	*-10%*	
TOTAL - Supplies		**962,556**	**806,713**	**877,158**	**852,496**	**711,574**	**900,300**	**47,804**	***6%***	
CAPITAL										
5054330541100	Sites/Land	55,480	40,869	-	-	-	-	-		
5054330541200	Lift Stations	20,941	88,099	135,648	932,053	10,800	-	*(932,053)*	*-100%*	
5054330541213	Shoreline Lift Station (ARPA)	-	-	13,605	1,986,627	1,036,384	-	*(1,986,627)*	*-100%*	
5054330541215	Conners Road Lift Station ARPA	-	-	196,160	2,726,481	-	-	*(2,726,481)*	*-100%*	
5054330541300	Building Imprv - North Plant	750,610	24,877	14,000	-	-	-	-		
5054330541310	Building Imprv - West Plant	61,156	54,015	26,757	324,000	-	-	*(324,000)*	*-100%*	
5054330541400	Infrastructure - Wastewater	1,181,427	545,478	426,854	366,105	82,790	100,000	*(266,105)*	*-73%*	Misc. Pump Replacements
5054330542200	Vehicles - Wastewater	-	71,825	-	625,000	594,808	100,000	*(525,000)*	*-84%*	2 - F150 Trucks - Replacements
5054330542500	Equipment - Wastewater	79,995	160,524	85,026	57,000	-	60,000	*3,000*	*5%*	Polyethylene Chemical Storage Tank ($45k); Rigid Model 1224 Pipe Threading Machine ($15k)
5054330549999	Capital Outlay Distributed	(2,149,609)	(985,688)	(898,050)	(7,017,266)	-	(260,000)	*6,757,266*	*-96%*	
TOTAL - Capital		**-**	**-**	**-**	**-**	**1,724,782**	**-**	**-**		
INTERFUND										
5054330552200	Liability Claims / Self-Pay	-	-	499	5,000	-	500	*(4,500)*	*-90%*	
TOTAL - Interfund		**-**	**-**	**499**	**5,000**	**-**	**500**	**(4,500)**	***-90%***	
OTHER COSTS										
5054330561000	Depreciation	896,801	1,048,461	1,224,073	1,200,000	1,000,000	1,350,000	*150,000*	*13%*	Vac Truck Depreciation - $500K over 7 Years
TOTAL - Other Costs		**896,801**	**1,048,461**	**1,224,073**	**1,200,000**	**1,000,000**	**1,350,000**	**150,000**	***13%***	
	TOTAL WASTEWATER	**3,178,149**	**3,068,963**	**3,316,593**	**3,446,947**	**4,477,953**	**3,682,927**	**235,980**	***7%***	
					2,609,120	**3,832,541**	**2,803,431**	**194,311**	***7.4%***	**Total change without personnel**

WATER

The City of Villa Rica Water Treatment Plant and System Operators manage a system of machines, often through the use of control boards, to transfer or treat water or wastewater in compliance with Georgia Water Quality Standards.

$2,980,398
Operating Budget

19%
Change from 2025

EMPLOYEES: *7 FTEs*

- Water Manager
- Lead Operator
- Class I/II/III Operator/Operator in Training (5)

CAPITAL

- Facility Safety & Security improvements - $65,000
- Replacement Motors, Drives, Pumps, etc. As Needed - $50,000
- Conner's Rd Booster Station Generator - $80,000

NOTES ON 2026 BUDGET

- Professional Services for Lead and Copper monitoring
- Lab Services decrease due to completion of IPR testing
- Water purchases increased based on price increases from both Carroll and Douglas Counties in FY25 and increased Summer demand – Budget Increase from FY25 is $500,000
- Utility Admin Capital – Antenna Reading Capabilities should help address water loss/conservation by constantly reading meters on the system.



Departmental Budget Requests
2026 Budget

		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
WATER TREATMENT PLANT		**2022 ACTUALS**	**2023 ACTUALS**	**2024 ACTUALS**	**2025 BUDGET**	**2025 YTD (10 months)**	**2026 BUDGET**	**$ Change from 2025 Budget**	**% Change from 2025 Budget**	**NOTES**
PERSONNEL										
5054420511100	Regular employees	304,423	339,780	358,300	402,196	296,009	399,603	*(2,593)*	*-1%*	
5054420511120	Vacation Pay	16,211	22,050	23,303	-	17,329	-	-		
5054420511130	Sick Leave Pay	10,496	10,978	12,813	-	6,554	-	-		
5054420511300	Overtime	29,348	25,595	10,867	31,162	8,370	10,000	*(21,162)*	*-68%*	No mandated overtime
5054420512100	Group Insurance	80,150	91,195	68,791	85,899	71,580	89,053	*3,154*	*4%*	
5054420512200	Social Security FICA Contrib	26,870	28,786	28,955	30,768	23,569	30,248	*(520)*	*-2%*	
5054420512400	Retirement Contribution	15,736	27,945	31,502	20,806	17,338	22,293	*1,487*	*7%*	
5054420512500	50% Match for 457 Contrib	3,967	4,473	4,602	4,682	3,841	4,776	*94*	*2%*	
5054420512700	Worker's compensation	7,924	7,035	5,432	5,900	4,205	5,551	*(349)*	*-6%*	
TOTAL - Personnel		**495,124**	**557,836**	**544,566**	**581,413**	**448,795**	**561,524**	**(19,889)**	***-3%***	
SERVICES										
5054420521200	Professional	5,500	40,076	21,273	6,168	6,168	21,700	*15,532*	*252%*	Lead & Copper monitoring, 120 Water Audit
5054420521300	Technical	-	993	-	-	-	-	-		
5054420521800	Lab Services	19,540	25,380	32,497	26,760	13,426	25,000	*(1,760)*	*-7%*	
5054420522120	Tipping Fees at Landfill	-	-	-	250	-	-	*(250)*	*-100%*	
5054420522200	m/r infrastructure	-	17,500	-	-	-	5,000	*5,000*		
5054420522210	m/r buildings	10,804	43,201	23,715	6,000	5,582	6,000	-	*0%*	
5054420522220	m/r equipment	48,747	31,681	38,282	46,547	23,380	40,000	*(6,547)*	*-14%*	Based on Trend
5054420522230	m/r vehicles	1,439	146	2,457	2,500	1,068	2,500	-	*0%*	
5054420522240	M/R GROUNDS	247	768	89	4,500	4,381	2,500	*(2,000)*	*-44%*	Tree Removal in FY25
5054420522320	Rental of equipment and veh	2,466	-	-	-	-	-	-		
5054420523100	Liability Insurance	5,670	6,115	6,875	8,056	6,157	8,359	*303*	*4%*	
5054420523210	Phone/Internet	8,635	8,753	8,535	9,400	6,210	7,100	*(2,300)*	*-24%*	Savings from switching to AT&T
5054420523215	postage	575	674	130	435	3	300	*(135)*	*-31%*	
5054420523300	Advertising	1,800	3,600	2,952	2,563	-	2,500	*(63)*	*-2%*	
5054420523400	Printing and binding	40	393	1,037	3,558	-	3,600	*42*	*1%*	
5054420523500	Travel	-	-	-	200	-	200	-	*0%*	
5054420523600	Dues and fees	440	1,153	743	2,000	1,560	2,000	-	*0%*	
5054420523700	Education and training	2,915	2,595	2,642	4,800	4,732	5,000	*200*	*4%*	Water loss audit class $1k
5054420523820	WATER TANK MAINTENANCE	-	43,180	43,180	47,500	43,180	47,500	-	*0%*	
5054420523900	Other	-	-	-	-	-	-	-		
5054420523901	Tipping Fees at Landfill	-	-	-	-	-	-	-		
5054420523910	Drug Testing & Physicals	340	145	200	215	160	215	-	*0%*	
TOTAL - Services		**109,157**	**226,354**	**184,608**	**171,452**	**116,006**	**179,474**	**8,022**	***5%***	

Departmental Budget Requests
2026 Budget

		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
WATER TREATMENT PLANT		**2022 ACTUALS**	**2023 ACTUALS**	**2024 ACTUALS**	**2025 BUDGET**	**2025 YTD (10 months)**	**2026 BUDGET**	**$ Change from 2025 Budget**	**% Change from 2025 Budget**	**NOTES**
SUPPLIES										
5054420531100	Supplies	4,763	2,735	4,706	4,935	3,125	5,000	*65*	*1%*	
5054420531110	Chemicals	97,388	115,119	101,611	151,033	82,606	151,000	*(33)*	*0%*	
5054420531210	Water/Sewerage	173	163	156	200	117	200	-	*0%*	
5054420531230	Electricity	114,868	125,797	125,332	135,600	99,210	130,000	*(5,600)*	*-4%*	
5054420531240	Bottled Gas	538	60	637	800	610	800	-	*0%*	House beside Trmt Plant
5054420531270	Gasoline/diesel	8,723	4,645	5,092	5,800	2,543	4,900	*(900)*	*-16%*	
5054420531400	Books and periodicals	209	-	-	1,000	-	500	*(500)*	*-50%*	
5054420531510	water purchases	642,993	726,718	1,058,865	1,300,000	1,095,760	1,800,000	*500,000*	*38%*	Rate Increase in May 25 & Higher purchased volume in Summer 25
5054420531600	Small Equipment	13,656	11,752	12,179	15,000	10,524	15,000	-	*0%*	
5054420531700	Uniforms	1,539	1,062	603	2,800	597	2,000	*(800)*	*-29%*	
5054420531710	Operating Supplies	14,319	9,292	11,115	9,479	6,691	10,000	*521*	*5%*	
TOTAL - Supplies		**899,170**	**997,343**	**1,320,296**	**1,626,647**	**1,301,783**	**2,119,400**	**492,753**	***30%***	
CAPITAL										
5054420541210	Site Improv - Water Plant	24,581	-	31,926	45,000	-	-	*(45,000)*	*-100%*	
5054420541300	Building Imprv - Water Plant	-	-	-	512,473	-	65,000	*(447,473)*	*-87%*	Facility Safety & Security Imprvmts
5054420541400	Infrastructure - Water	82,178	314,552	183,079	433,010	255,635	50,000	*(383,010)*	*-88%*	Replacement Motors/Drives/Pumps, etc
5054420542200	Vehicles - Water	-	-	-	-	-	-	-		
5054420542500	Equipment - Water	5,506	-	-	-	-	80,000	*80,000*		Conner's Rd Booster Station Generator
5054420549999	Capital Outlay Distributed	(112,266)	(306,579)	(222,980)	(990,483)	-	(195,000)	*795,483*	*-80%*	
TOTAL - Capital		**-**	**7,974**	**(7,974)**	**-**	**255,635**	**-**	**-**		
INTERFUND										
5054420552200	Liability Claims / Self-Pay	-	-	-	5,000	-	-	*(5,000)*	*-100%*	
TOTAL - Interfund		**-**	**-**	**-**	**5,000**	**-**	**-**	**(5,000)**	***-100%***	
OTHER COSTS										
5054420561000	Depreciation	87,491	94,093	112,713	112,500	93,750	120,000	*7,500*	*7%*	
5054420573100	TOILET REBATE PROGRAM	-	-	-	-	-	-			
TOTAL - Other Costs		**87,491**	**94,093**	**112,713**	**112,500**	**93,750**	**120,000**	**7,500**	***7%***	
	TOTAL WATER TREATMENT	**1,590,943**	**1,883,599**	**2,154,208**	**2,497,012**	**2,215,968**	**2,980,398**	**483,386**	***19%***	
					1,915,599	**1,767,174**	**2,418,874**	**503,275**	***26.3%***	**Total change without personnel**

DISTRIBUTION & COLLECTION

The City of Villa Rica Distribution & Collection Department is dedicated to providing routine and emergency maintenance to the city's water distribution and wastewater collection systems. Typical tasks include the inspection, cleaning and repairing of water and sewer main trunk lines. The department also installs and repairs water and sewer service connections and operates and maintains fire hydrants and water valves. The Distribution & Collection Department is also responsible for locating underground infrastructure. Our staff makes every effort to respond to all repair and maintenance concerns on all distribution water lines and collection sewer lines.

$2,250,690
Operating Budget

3%
Change from 2025

Notes on 2026 Budget

- Anticipating HVAC replacement
- Operating Supply increase for additional pipe materials for repairs

Employees: *14 FTEs*

- Distribution/Collection Manager
- Utility Locator
- Crew Leader (3)
- Equipment Operator (3)
- Technician (6)

Capital

- N. Candler/W Gordon Street water line replacement - $225,000
- Ford F-450 Service Truck Replacement (192K Miles) - $85,000



Departmental Budget Requests
2026 Budget

		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
DISTRIBUTION & COLLECTION		**2022 ACTUALS**	**2023 ACTUALS**	**2024 ACTUALS**	**2025 BUDGET**	**2025 YTD (10 months)**	**2026 BUDGET**	**$ Change from 2025 Budget**	**% Change from 2025 Budget**	**NOTES**
PERSONNEL										
5054440511100	Regular employees	385,295	439,944	530,302	624,928	414,798	644,280	*19,352*	*3%*	
5054440511120	Vacation Pay	19,447	17,032	21,749	-	20,753	-	-		
5054440511130	Sick Leave Pay	11,943	16,100	19,798	-	16,929	-	-		
5054440511200	Seasonal/Temporary Employees	-	-	-	-	-	-	-		
5054440511300	Overtime	14,860	10,391	25,733	20,000	24,137	20,000	-	*0%*	
5054440512100	Group Insurance	174,187	182,390	178,856	171,798	143,159	172,530	*732*	*0%*	
5054440512200	Social Security FICA Contrib	31,052	34,721	42,455	46,191	34,110	47,029	*838*	*2%*	
5054440512400	Retirement Contribution	26,108	46,568	52,442	31,235	26,029	34,660	*3,425*	*11%*	
5054440512500	50% Match for 457 Contrib	2,963	3,108	5,751	6,420	6,891	11,277	*4,857*	*76%*	
5054440512700	Worker's compensation	30,016	33,098	27,087	28,382	20,095	27,652	*(730)*	*-3%*	
TOTAL - Personnel		**695,870**	**783,352**	**904,173**	**928,954**	**706,902**	**957,428**	**28,474**	***3%***	
SERVICES										
5054440521200	Professional	3,405	-	-	-	-	-	-		
5054440521300	Technical	13,385	25,519	7,790	19,000	342	19,000	-	*0%*	
5054440522200	m/r infrastructure	54,617	39,478	30,094	42,914	37,698	50,000	*7,086*	*17%*	
5054440522210	m/r buildings	739	6,746	3,212	3,200	270	8,200	*5,000*	*156%*	Anticipating HVAC replacement
5054440522220	m/r equipment	8,490	40,437	28,108	32,600	16,094	35,000	*2,400*	*7%*	
5054440522230	m/r vehicles	41,345	55,732	56,247	57,673	24,824	40,000	*(17,673)*	*-31%*	
5054440522320	Rental of equipment and veh	150	30	269	1,000	109	1,000	-	*0%*	
5054440523100	Liability Insurance	4,452	4,802	5,398	6,324	4,833	6,562	*238*	*4%*	
5054440523210	Phone/Internet	6,527	4,345	4,477	5,000	2,914	3,800	*(1,200)*	*-24%*	
5054440523215	postage	180	183	671	250	141	250	-	*0%*	
5054440523400	Printing and binding	197	65	-	750	220	750	-	*0%*	
5054440523500	Travel	-	-	-	300	-	300	-	*0%*	
5054440523600	Dues and fees	4,498	4,330	3,994	6,900	6,779	6,500	*(400)*	*-6%*	
5054440523700	Education and training	2,182	1,858	2,992	7,500	1,445	7,500	-	*0%*	
5054440523850	Contract labor	36,681	3,998	34,273	34,000	3,010	34,000	-	*0%*	Commercial meter testing
5054440523910	Drug Testing & Physicals	1,490	1,232	710	600	475	600	-	*0%*	
TOTAL - Services		**178,338**	**188,754**	**178,235**	**218,011**	**99,154**	**213,462**	**(4,549)**	***-2%***	
SUPPLIES										
5054440531100	Supplies	2,320	1,042	1,317	1,500	155	1,500	-	*0%*	
5054440531210	Water/Sewerage	-	-	-	-	-	-	-		
5054440531230	Electricity	13,860	6,724	8,293	7,200	8,039	11,300	*4,100*	*57%*	
5054440531270	Gasoline/diesel	48,379	55,134	65,635	72,000	44,627	72,000	-	*0%*	
5054440531300	Food	-	-	-	-	-	-	-		
5054440531600	Small Equipment	1,736	4,934	-	5,000	2,101	5,000	-	*0%*	
5054440531700	UNIFORMS	5,036	3,997	4,104	5,000	3,318	5,000	-	*0%*	
5054440531710	Operating Supplies	68,807	108,349	76,893	108,530	89,484	120,000	*11,470*	*11%*	Inventory Items/Pipe & Fittings for Repairs

Departmental Budget Requests
2026 Budget

DISTRIBUTION & COLLECTION		9/30/2022 2022 ACTUALS	9/30/2023 2023 ACTUALS	9/30/2024 2024 ACTUALS	9/30/2025 2025 BUDGET	7/31/2025 2025 YTD (10 months)	ADOPTED 2026 BUDGET	$ Change from 2025 Budget	% Change from 2025 Budget	NOTES
TOTAL - Supplies		**140,138**	**180,181**	**156,242**	**199,230**	**147,724**	**214,800**	**15,570**	***8%***	
CAPITAL										
5054440541210	Site Improvements - Dist/Coll	86,860	-	11,500	-	-	-	-		
5054440541400	Infrastructure - Dist/Coll	-	-	-	-	-	225,000	*225,000*		N Candler / W Gordon water line replacement
5054440541410	Commercial Meters - Dist/Coll	2,795	-	-	42,205	10,295	-	*(42,205)*	*-100%*	
5054440541411	PRV Replacements - Dist/Coll	-	-	-	-	-	-	-		
5054440541412	Standpipe Replcmnts - Dist/Col	-	-	-	-	-	-	-		
5054440541450	Water & Sewer Pipe - Dist/Coll	31,775	15,548	-	-	-	-	-		
5054440541460	ServiceLines & Meters - Dist/C	-	-	-	-	-	-	-		
5054440541470	Isolation Valves - Dist/Coll	-	-	-	-	-	-	-		
5054440541480	Hydrant Replacement - Dist/Col	-	-	-	-	-	-	-		
5054440542200	Vehicles - Dist/Coll	-	112,059	48,466	80,000	70,713	85,000	*5,000*	*6%*	Ford F-450 Service Truck Replacement
5054440542500	Equipment - Dist/Coll	64,210	16,640	7,837	-	-	-	-		
5054440549999	Capital Outlay Distributed	(185,640)	(144,246)	(67,803)	(122,205)	-	(310,000)	*(187,795)*	*154%*	
TOTAL - Capital		**-**	**-**	**-**	**-**	**81,008**	**-**	**-**		
INTERFUND										
5054440552200	Liability Claims / Self-Pay	-	10,318	5,763	7,500	12,000	15,000	*7,500*	*100%*	
TOTAL - Interfund		**-**	**10,318**	**5,763**	**7,500**	**12,000**	**15,000**	**7,500**	***100%***	
OTHER COSTS										
5054440561000	Depreciation	650,489	695,961	728,751	834,000	695,000	850,000	*16,000*	*2%*	
TOTAL - Other Costs		**650,489**	**695,961**	**728,751**	**834,000**	**695,000**	**850,000**	**16,000**	***2%***	
	TOTAL DISTRIBUTION & COLLECTION	**1,664,835**	**1,858,565**	**1,973,164**	**2,187,695**	**1,741,788**	**2,250,690**	**62,995**	***3%***	
					1,258,741	**1,034,887**	**1,293,262**	**34,521**	***2.7%***	**Total change without personnel**

SOLID WASTE

The City of Villa Rica strives to be a “Clean City”. Garbage pickup services are provided for all customers inside the Villa Rica city limits. The City of Villa Rica contracts with GFL Environmental to collect garbage for residential customers. In addition to garbage pickup, the City of Villa Rica also provides curbside pickup for yard waste, furniture, small appliances, and other refuse.

$1,904,897
Operating Budget

5%
Change from 2025

EMPLOYEES: *5 FTEs*

- Solid Waste Manager
- Equipment Operator (2)
- Technician (2)

CAPITAL

- None

NOTES ON 2026 BUDGET

- Increased Garbage pickup based on current rates and yearly CPI increase by GFL
- Sanitation feasibility study being completed by Mauldin & Jenkins
- Additional training monies for CDL-A licenses
- Significant decrease in fuel usage



Departmental Budget Requests
2026 Budget

		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
SOLID WASTE		**2022 ACTUALS**	**2023 ACTUALS**	**2024 ACTUALS**	**2025 BUDGET**	**2025 YTD (10 months)**	**2026 BUDGET**	**$ Change from 2025 Budget**	**% Change from 2025 Budget**	**NOTES**
PERSONNEL										
5404500511100	Regular employees	172,064	159,880	160,764	222,177	133,713	229,018	*6,841*	*3%*	
5404500511120	Vacation Pay	8,559	6,622	2,963	-	3,645	-	-		
5404500511130	Sick Leave Pay	5,269	5,898	5,093	-	5,189	-	-		
5404500511300	Overtime	3,228	6,657	1,917	2,000	1,535	2,000	-	*0%*	
5404500512100	Group Insurance	53,660	91,195	41,274	57,266	47,720	61,484	*4,218*	*7%*	
5404500512200	Social Security FICA Contrib	13,858	13,197	12,527	16,748	10,396	17,042	*294*	*2%*	
5404500512400	Retirement Contribution	9,336	26,644	5,589	11,325	9,438	12,560	*1,235*	*11%*	
5404500512500	50% Match for 457 Contrib	1,186	1,907	912	354	-	1,195	*841*	*238%*	
5404500512700	Worker's compensation	11,357	14,464	8,608	10,291	7,335	10,020	*(271)*	*-3%*	
TOTAL - Personnel		**278,518**	**326,464**	**239,646**	**320,161**	**218,971**	**333,319**	**13,158**	***4%***	
SERVICES										
5404500521200	PROFESSIONAL	-	8,272	22,209	39,420	18,750	-	*(39,420)*	*-100%*	Sanitation Study in FY25
5404500522110	Disposal (garbage pickup)	934,150	1,049,945	1,111,576	1,142,740	884,346	1,275,750	*133,010*	*12%*	GFL CPI Increase
5404500522120	Tipping Fees at Landfill	62,048	75,196	72,125	70,100	52,615	70,000	*(100)*	*0%*	
5404500522210	m/r buildings	2,155	185	371	5,000	-	4,000	*(1,000)*	*-20%*	
5404500522220	m/r equipment	10,166	485	1,729	12,000	(75)	6,000	*(6,000)*	*-50%*	Based on Trend
5404500522230	m/r vehicles	41,147	48,434	17,972	46,000	16,305	35,000	*(11,000)*	*-24%*	Based on Trend
5404500522320	Rental of equipment and veh	4,773	-	-	8,000	-	8,000	-	*0%*	
5404500523100	Liability Insurance	4,686	5,275	5,682	6,657	5,088	6,908	*251*	*4%*	
5404500523210	Phone/Internet	4,134	4,517	4,159	4,400	2,657	3,500	*(900)*	*-20%*	
5404500523300	Advertising	92	-	-	500	-	500	-	*0%*	
5404500523400	Printing and binding	-	1,300	1,384	1,430	1,055	1,500	*70*	*5%*	
5404500523500	Travel	45	811	-	600	-	600	-	*0%*	
5404500523700	Education and training	1,931	795	-	2,000	-	5,000	*3,000*	*150%*	CDL Training
5404500523910	Drug Testing & Physicals	795	235	680	320	315	320	-	*0%*	
TOTAL - Services		**1,066,123**	**1,195,449**	**1,237,887**	**1,339,167**	**981,055**	**1,417,078**	**77,911**	***6%***	
SUPPLIES										
5404500531100	Supplies	2,666	290	290	1,300	401	1,300	-	*0%*	
5404500531210	Water/Sewerage	-	536	247	900	247	500	*(400)*	*-44%*	
5404500531230	Electricity	5,764	9,971	9,864	10,300	7,438	11,200	*900*	*9%*	
5404500531270	Gasoline/diesel	44,747	28,180	26,767	37,000	15,805	27,000	*(10,000)*	*-27%*	
5404500531300	Food	-	-	138	-	-	-	-		
5404500531600	Small Equipment	1,388	2,322	3,602	3,900	3,809	3,500	*(400)*	*-10%*	
5404500531700	Uniforms	5,407	4,494	4,456	3,000	2,434	3,000	-	*0%*	
5404500531710	Operating Supplies	2,788	4,077	4,017	4,460	4,382	5,000	*540*	*12%*	
TOTAL - Supplies		**62,760**	**49,870**	**49,383**	**60,860**	**34,517**	**51,500**	**(9,360)**	***-15%***	

Departmental Budget Requests
2026 Budget

SOLID WASTE		9/30/2022 2022 ACTUALS	9/30/2023 2023 ACTUALS	9/30/2024 2024 ACTUALS	9/30/2025 2025 BUDGET	7/31/2025 2025 YTD (10 months)	ADOPTED 2026 BUDGET	$ Change from 2025 Budget	% Change from 2025 Budget	NOTES
CAPITAL										
5404500542200	Vehicles	90,000	4,096	57,141	-	-	-	-		
5404500542500	Equipment - Sanitation	-	-	-	-	-	-	-		
5404500549999	Capital Outlay	(90,000)	(4,096)	(57,141)	-	-	-	-		
TOTAL - Capital		**-**	**-**	**-**	**-**	**-**	**-**	**-**		
INTERFUND										
5404500552200	Liability Claims / Self-Pay	-	87	-	4,000	-	4,000	-	*0%*	
TOTAL - Interfund		**-**	**87**	**-**	**4,000**	**-**	**4,000**	**-**	***0%***	
OTHER COSTS										
5404500561000	Depreciation	65,313	84,253	89,795	90,000	75,000	90,000	-	*0%*	
5401590574000	Bad Debt	6,151	6,829	9,370	8,580	9,828	9,000	*420*	*5%*	
5404500579100	CONTINGENCY	-	-	-	-	-	-	-		
TOTAL - Other Costs		**71,464**	**91,082**	**99,165**	**98,580**	**84,828**	**99,000**	**420**	***0%***	
	TOTAL SOLID WASTE	**1,478,866**	**1,662,952**	**1,626,080**	**1,822,768**	**1,319,371**	**1,904,897**	**82,129**	*5%*	

1,502,607	**1,100,400**	**1,571,578**	**68,971**	***4.6%***	**Total change without personnel**

STORMWATER

The City of Villa Rica's Watershed Protection Division is required to manage the WPP (Watershed Protect Plan) and the SWMP (Stormwater Management Plan). The SWMP was implemented to address stormwater management within the jurisdiction of the City of Villa Rica. It has been developed as required under the State of Georgia, Department of Natural Resources, Environmental Protection Division (EPD) Phase II MS4 (Municipal Separate Stormwater Sewer System) General Permit GAG610000.

$313,518
Operating Budget

-34%
Change from 2025

EMPLOYEES: *2 FTEs*

- Stormwater Manager
- Stormwater Technician

CAPITAL

- Kubota Compact Excavator - $28,000



NOTES ON 2026 BUDGET

- Professional Services for Impaired Stream plan and GA EPD compliance, FY25 included Stormwater Utility Study still in progress
- Decrease in equipment rental due to the purchase of Mini Excavator
- Required MS4 training for City staff



Departmental Budget Requests
2026 Budget

		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
STORMWATER		**2022 ACTUALS**	**2023 ACTUALS**	**2024 ACTUALS**	**2025 BUDGET**	**2025 YTD (10 months)**	**2026 BUDGET**	**$ Change from 2025 Budget**	**% Change from 2025 Budget**	**NOTES**
PERSONNEL										
5604320511100	Regular employees	94,124	96,836	93,944	108,491	96,534	121,283	*12,792*	*12%*	Certifications
5604320511120	Vacation Pay	5,466	5,448	6,318	-	1,363	-	-		
5604320511130	Sick Leave Pay	2,008	1,693	1,491	-	1,464	-	-		
5604320511300	Overtime	-	-	31	1,000	232	500	*(500)*	*-50%*	
5604320512100	Group Insurance	12,982	26,056	27,516	28,633	23,860	24,263	*(4,370)*	*-15%*	
5604320512200	Social Security FICA Contrib	7,014	7,151	7,458	8,300	7,229	9,186	*886*	*11%*	
5604320512400	Retirement Contribution	5,105	8,148	8,279	5,612	4,677	6,770	*1,158*	*21%*	
5604320512500	50% Match for 457 Contrib	889	211	1,147	1,443	1,827	2,738	*1,295*	*90%*	
5604320512700	Worker's compensation	4,310	4,335	3,310	3,102	2,211	3,286	*184*	*6%*	
TOTAL - Personnel		**131,898**	**149,877**	**149,495**	**156,581**	**139,396**	**168,026**	**11,445**	***7%***	
SERVICES										
5604320521200	Professional	4,909	9,115	11,607	170,977	46,746	30,000	*(140,977)*	*-82%*	Compliance Reports, Utility Study in FY25
5604320521300	Technical	-	-	-	7,500	-	-	*(7,500)*	*-100%*	Brightly did not work for Stormwater
5604320522200	m/r infrastructure	9,932	20,972	20,472	25,600	14,364	15,000	*(10,600)*	*-41%*	Decrease due to FY26 purchase of Mini Excavator
5604320522210	m/r buildings	-	-	-	-	-	-	-		
5604320522220	m/r equipment	-	-	-	-	-	-	-		
5604320522230	m/r vehicles	80	582	965	3,000	240	3,000	-	*0%*	
5604320523100	Liability Insurance	643	693	779	913	698	947	*34*	*4%*	
5604320523210	Phone/Internet	2,066	2,067	2,070	2,620	2,040	2,700	*80*	*3%*	
5604320523215	postage	230	246	249	350	171	350	-	*0%*	
5604320523300	Advertising	524	-	264	200	-	200	-	*0%*	
5604320523400	Printing and binding	73	1,630	1,037	2,500	1,092	2,500	-	*0%*	Education outreach part of MS4 BMP
5604320523500	Travel	-	-	-	300	-	300	-	*0%*	
5604320523700	Education and training	2,290	2,649	3,721	3,000	489	3,500	*500*	*17%*	Required MS4 training to City staff as outlined in the Stormwater Management Plan (MS4 permit)
5604320523850	Contract labor	21,769	17,029	24,728	34,904	13,931	25,000	*(9,904)*	*-28%*	FY24 PO Rollover to FY25
5604320523910	Drug Testing & Physicals	-	-	265	-	-	150	*150*		
5604320523930	Document Shredding	46	43	56	132	95	45	*(87)*	*-66%*	
TOTAL - Services		**42,560**	**55,026**	**66,211**	**251,996**	**79,866**	**83,692**	**(168,304)**	***-67%***	

Departmental Budget Requests
2026 Budget

		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
STORMWATER		**2022 ACTUALS**	**2023 ACTUALS**	**2024 ACTUALS**	**2025 BUDGET**	**2025 YTD (10 months)**	**2026 BUDGET**	**$ Change from 2025 Budget**	**% Change from 2025 Budget**	**NOTES**
SUPPLIES										
5604320531100	Supplies	671	437	542	953	620	1,000	*47*	*5%*	
5604320531210	Water/Sewerage	-	113	396	200	90	400	*200*	*100%*	
5604320531220	Natural Gas	-	-	-	-	-	-	-		
5604320531230	Electricity	1,138	779	1,334	1,400	647	1,000	*(400)*	*-29%*	
5604320531270	Gasoline/diesel	8,555	4,506	4,343	6,700	2,987	5,000	*(1,700)*	*-25%*	
5604320531600	Small Equipment	-	-	1,392	3,200	436	3,200	-	*0%*	
5604320531700	UNIFORMS	1,184	1,177	1,531	1,500	1,240	1,200	*(300)*	*-20%*	
5604320531710	Operating Supplies	1,504	4,491	7,826	9,700	1,872	10,000	*300*	*3%*	
TOTAL - Supplies		**13,050**	**11,504**	**17,364**	**23,653**	**7,892**	**21,800**	**(1,853)**	***-8%***	
CAPITAL										
5604320541420	Stormwater Improvements	374,860	59,044	212,604	1,140,603	54,294	-	*(1,140,603)*	*-100%*	
5604320541422	Temple Street Stormwater-ARPA	-	-	434,259	5,200	5,200	-	*(5,200)*	*-100%*	
5604320542200	Vehicles - Stormwater	-	-	-	-	-	-	-		
5604320542500	Equipment	-	-	7,199	-	-	28,000	*28,000*		Kubota Compact Excavator K008-5
5604320549999	Capital Outlay Distributed	(374,860)	(59,044)	(654,062)	(1,145,803)	-	(28,000)	*1,117,803*	*-98%*	
TOTAL - Capital		**-**	**-**	**-**	**-**	**59,494**	**-**	**-**		
OTHER COSTS										
5604320561000	Depreciation	19,910	36,795	37,924	40,000	33,330	40,000	-	*0%*	
TOTAL - Other Costs		**19,910**	**36,795**	**37,924**	**40,000**	**33,330**	**40,000**	**-**	***0%***	
5609000611110	Operating Trans to General FD	-	-	-	-	-	-			
	TOTAL STORMWATER	**207,417**	**253,202**	**270,994**	**472,230**	**319,977**	**313,518**	**(158,712)**	***-34%***	
					315,649	**180,582**	**145,492**	**(170,157)**	***-53.9%***	**Total change without personnel**

OTHER DEPARTMENTS

Departmental Budget Requests
2026 Budget

		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
OTHER		**2022 ACTUALS**	**2023 ACTUALS**	**2024 ACTUALS**	**2025 BUDGET**	**2025 YTD (10 months)**	**2026 BUDGET**	**$ Change from 2025 Budget**	**% Change from 2025 Budget**	**NOTES**
CUSTODY OF PRISONERS										
1003226552200	Liability Claims / Self-Pay	6,104	9,782	11,838	16,000	15,027	19,000	*3,000*	*19%*	Medical insurance claims for arrestees and inmates
1003226571000	Intergovernmental	17,010	22,785	17,115	21,000	15,855	23,000	*2,000*	*10%*	Housing of inmates at jail
TOTAL - Custody of Prisoners		**23,114**	**32,567**	**28,953**	**37,000**	**30,882**	**42,000**	**5,000**	***14%***	
FIRE										
1003520571000	Intergovernmental	585,146	644,637	793,248	883,368	769,470	1,035,321	*151,953*	*17%*	42.8% of Insurance Premium Tax paid to Douglas Co for Fire protection; Carroll County ($300k)
TOTAL - Fire		**585,146**	**644,637**	**793,248**	**883,368**	**769,470**	**1,035,321**	**151,953**	***17%***	
ANIMAL CONTROL										
1003910572000	Payment to other agencies	59,359	73,400	75,614	80,000	88,983	109,440	*29,440*	*37%*	Animal Control paid to Douglas County
TOTAL - Animal Control		**59,359**	**73,400**	**75,614**	**80,000**	**88,983**	**109,440**	**29,440**	***37%***	
DEBT SERVICE - GENERAL FUND										
1008000581200	Capital Lease Principal	-	-	-	-	-	-	-		
1008000581300	Other Debt	-	-	-	-	-	-	-		
1008000582200	Interest - Capital Lease	-	-	-	-	-	-	-		
TOTAL - Debt Service - GF		**-**	**-**	**-**	**-**	**-**	**-**	**-**		
OPERATING TRANSFERS - GENERAL FUND										
1009000611021	Transfer to GF Capital Project	479,147	590,494	2,860,469	1,262,190	544,245	607,050	*(655,140)*	*-52%*	General Fund Capital projects
1009000611022	Transfer to Capital - Grants	-	853,926	-	-	-	-	-		
1009000611023	Transfer Out - Fuqua Dev	-	-	-	-	-	-	-		
1009000611024	Transfer To - URA - TAD Debt	-	-	-	-	-	1,112,380	*1,112,380*		
1009000611130	Operating Trans to Solid Waste	-	-	-	-	-	-	-		
1009000611031	Transfer to Capital - Roads	-	-	-	-	-	-	-		
1009000611140	Transfer to Public Fac. Auth.	-	-	-	-	-	-	-		
1009000611290	Transfer to Cemetery Fund	51,404	10,265	25,955	17,300	14,417	29,100	*11,800*	*68%*	
1009000611505	Transfer to Water/Sewer	6,002,007	-	-	-	-	-	-		
1009000611506	Transfer to Stormwater	261,284	262,822	289,168	320,911	267,426	312,226	*(8,685)*	*-3%*	Subsidy for Stormwater
1009000611540	Transfer to Solid Waste	-	-	-	-	-	-	-		
TOTAL - Operating Transfers - GF		**6,793,842**	**1,717,507**	**3,175,592**	**1,600,401**	**826,087**	**2,060,756**	**460,355**	***29%***	

Departmental Budget Requests
2026 Budget

OTHER		9/30/2022 2022 ACTUALS	9/30/2023 2023 ACTUALS	9/30/2024 2024 ACTUALS	9/30/2025 2025 BUDGET	7/31/2025 2025 YTD (10 months)	ADOPTED 2026 BUDGET	$ Change from 2025 Budget	% Change from 2025 Budget	NOTES
DEBT SERVICE - WATER/SEWER FUND										
5058000582301	GEFA Interest	166	458	40,101	128,167	67,727	125,000	*(3,167)*	*-2%*	Projected GEFA interest
5058000583000	Fiscal agent fees	2,000	2,000	4,500	2,000	-	4,500	*2,500*	*125%*	Bond fees
TOTAL - Debt Service - W/S		**2,166**	**2,458**	**44,601**	**130,167**	**67,727**	**129,500**	**(667)**	***-1%***	
OPERATING TRANSFERS - WATER/SEWER FUND										
5059000611035	Transfer Out - VRPFA	1,844,877	2,404,705	2,406,581	2,400,820	2,335,133	2,400,025	*(795)*	*0%*	Bond Payments
5059000611110	Operating Trans to General FD	1,309,737	1,376,100	1,510,537	1,624,179	1,353,483	1,740,151	*115,972*	*7%*	Shared Allocation
5059000611506	Transfer to Stormwater	-	1,074,000	-	-	-	-	-		
TOTAL - Operating Transfers - W/S		**3,154,614**	**4,854,805**	**3,917,118**	**4,024,999**	**3,688,616**	**4,140,176**	**115,177**	***3%***	
OPERATING TRANSFERS - SANITATION & SOLID WASTE FUND										
5409000611110	Operating Tran to General FD	60,061	54,156	59,239	63,327	52,773	65,405	*2,078*	*3%*	Shared Allocation
TOTAL - Operating Transfers - S/SW		**60,061**	**54,156**	**59,239**	**63,327**	**52,773**	**65,405**	**2,078**	***3%***	

OTHER FUNDS

Departmental Budget Requests
2026 Budget

FUND 210: FEDERAL SEIZURES		9/30/2022 2022 ACTUALS	9/30/2023 2023 ACTUALS	9/30/2024 2024 ACTUALS	9/30/2025 2025 BUDGET	7/31/2025 2025 YTD (10 months)	ADOPTED 2026 BUDGET	$ Change from 2025 Budget	% Change from 2025 Budget	NOTES
SUPPLIES										
2103210531600	Small Equipment	-	-	-	-	-	-	-		
TOTAL - Supplies		-	-	-	-	-	-	-		
CAPITAL										
2103210541201	Firing Range	-	-	-	-	-	-	-		
2103210542200	Vehicles	-	-	-	-	-	-	-		
2103210542500	Equipment	-	-	-	1,000	-	1,000	-	*0%*	
TOTAL - Capital		-	-	-	**1,000**	-	**1,000**	-	***0%***	
	TOTAL FEDERAL SEIZURES	-	-	-	**1,000**	-	**1,000**	-	***0%***	

Departmental Budget Requests
2026 Budget

FUND 212: STATE SEIZURES		9/30/2022 2022 ACTUALS	9/30/2023 2023 ACTUALS	9/30/2024 2024 ACTUALS	9/30/2025 2025 BUDGET	7/31/2025 2025 YTD (10 months)	ADOPTED 2026 BUDGET	$ Change from 2025 Budget	% Change from 2025 Budget	NOTES
SUPPLIES										
2123210531100	Supplies	-	-	-	-	-	-	-		
2123210531600	Small Equipment	-	-	8,186	21,670	12,636	1,000	*(20,670)*	*-95%*	
TOTAL - Supplies		**-**	**-**	**8,186**	**21,670**	**12,636**	**1,000**	**(20,670)**	***-95%***	
CAPITAL										
2123210542500	Equipment	-	-	-	-	-	-	-		
TOTAL - Capital		**-**	**-**	**-**	**-**	**-**	**-**	**-**		
OTHER COSTS										
2123210571000	Intergovernmental	-	-	-	-	-	-	-		
TOTAL - Other Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**		
	TOTAL STATE SEIZURES	**-**	**-**	**8,186**	**21,670**	**12,636**	**1,000**	**(20,670)**	***-95%***	

Departmental Budget Requests
2026 Budget

FUND 270: EASTSIDE TAD		9/30/2022 2022 ACTUALS	9/30/2023 2023 ACTUALS	9/30/2024 2024 ACTUALS	9/30/2025 2025 BUDGET	7/31/2025 2025 YTD (10 months)	ADOPTED 2026 BUDGET	$ Change from 2025 Budget	% Change from 2025 Budget	NOTES
CAPITAL										
2704210541401	Mirror Lake Conn/VR Pkwy	-	5,204,916	2,578,337	7,028,317	235,770	6,059,463	*(968,854)*	*-14%*	
2704210541402	Fortune Pkwy Anderson-OldStone	-	-	2,345,246	1,852,949	968,853	884,097	*(968,852)*	*-52%*	
TOTAL - Capital		**-**	**5,204,916**	**4,923,583**	**8,881,266**	**1,204,623**	**6,943,560**	**(1,937,706)**	***-22%***	
TRANSFERS										
2709000611410	Transfer to Debt Service	-	1,653,058	-	-	-	-	-		
TOTAL - Other Costs		**-**	**1,653,058**	**-**	**-**	**-**	**-**	**-**		
	TOTAL EASTSIDE TAD	**-**	**6,857,975**	**4,923,583**	**8,881,266**	**1,204,623**	**6,943,560**	**(1,937,706)**	***-22%***	

Departmental Budget Requests
2026 Budget

		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
FUND 275: HOTEL/MOTEL TAX		**2022 ACTUALS**	**2023 ACTUALS**	**2024 ACTUALS**	**2025 BUDGET**	**2025 YTD (10 months)**	**2026 BUDGET**	**$ Change from 2025 Budget**	**% Change from 2025 Budget**	**NOTES**
OTHER COSTS										
2757540572004	Board of Tourism	-	-	-	-	-	-	-		
2757540572005	Villa Rica CVB (3.5%)	202,272	205,053	190,157	187,688	141,534	205,844	*18,156*	*10%*	3.5% of 8% hotel/motel tax (43.75%)
2757540572010	Product Development (1.5%)	77,420	88,122	35,342	165,204	93,134	88,218	*(76,986)*	*-47%*	1.5% of 8% hotel/motel tax (18.75%)
TOTAL - Other Costs		**279,692**	**293,175**	**225,499**	**352,892**	**234,668**	**294,062**	**(58,830)**	***-17%***	
TRANSFERS										
2759000611030	Transfer to Gen Fund (3%)	173,376	175,760	162,992	160,875	121,315	176,438	*15,563*	*10%*	3% of 8% hotel/motel tax (37.50%)
TOTAL - Other Costs		**173,376**	**175,760**	**162,992**	**160,875**	**121,315**	**176,438**	**15,563**	***10%***	
	TOTAL HOTEL/MOTEL TAX	**453,069**	**468,934**	**388,491**	**513,767**	**355,983**	**470,500**	**(43,267)**	***-8%***	

Departmental Budget Requests
2026 Budget

		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
FUND 290: CEMETERY		**2022 ACTUALS**	**2023 ACTUALS**	**2024 ACTUALS**	**2025 BUDGET**	**2025 YTD (10 months)**	**2026 BUDGET**	**$ Change from 2025 Budget**	**% Change from 2025 Budget**	**NOTES**
SERVICES										
2904950521200	Professional	-	-	-	-	-	-	-		
2904950521300	Technical	1,015	1,015	1,180	1,300	1,180	1,300	-	*0%*	
2904950522240	M/R GROUNDS	79,229	6,110	7,022	21,900	16,240	21,900	-	*0%*	
2904950523500	Travel	-	-	-	-	-	-	-		
2904950523650	Dues and fees	-	-	-	-	-	-	-		
2904950523700	Education and training	-	-	-	-	-	-	-		
TOTAL - Services		**80,244**	**7,125**	**8,202**	**23,200**	**17,420**	**23,200**	**-**	***0%***	
SUPPLIES										
2904950531100	Supplies	201	-	153	-	-	-	-		
2904950531210	Water/Sewerage	327	916	978	1,200	690	1,200	-	*0%*	
2904950531230	Electricity	4,287	4,405	4,664	5,100	3,353	5,000	*(100)*	*-2%*	
2904950531600	Small Equipment	-	-	-	-	-	-	-		
2904950531710	Operating Supplies	746	6	-	1,200	-	1,200	-	*0%*	
2904950572100	PAYMENTS TO OTHER AGENCIES	-	-	-	-	-	-			
TOTAL - Supplies		**5,562**	**5,327**	**5,795**	**7,500**	**4,044**	**7,400**	**(100)**	***-1%***	
CAPITAL										
2904950541200	Site Improvements	-	-	-	-	-	-	-		
2904950541310	Mausoleum at Hillcrest	-	-	-	-	-	-	-		
TOTAL - Capital		**-**	**-**	**-**	**-**	**-**	**-**	**-**		
	TOTAL CEMETERY	**10,873**	**20,715**	**13,997**	**30,700**	**21,464**	**30,600**	***(100)***	***0%***	

Departmental Budget Requests
2026 Budget

FUND 746: TECHNOLOGY FEE		9/30/2022 2022 ACTUALS	9/30/2023 2023 ACTUALS	9/30/2024 2024 ACTUALS	9/30/2025 2025 BUDGET	7/31/2025 2025 YTD (10 months)	ADOPTED 2026 BUDGET	$ Change from 2025 Budget	% Change from 2025 Budget	NOTES
OTHER COSTS										
7462650521300	Technical	-	-	14,050	14,000	16,457	14,000	-	*0%*	
7462650531600	Small Equipment	1,707	-	-	1,000	-	1,000	-	*0%*	
7463210531600	Small Equipment	15,898	-	-	-	-	-	-		
CAPITAL										
7463210542500	Other Equipment	515	12,138	-	20,600	-	20,600	-	*0%*	
TOTAL - Capital		**18,121**	**12,138**	**14,050**	**35,600**	**16,457**	**35,600**	**-**	***0%***	
	TOTAL TECHNOLOGY FEE	**18,121**	**12,138**	**14,050**	**35,600**	**16,457**	**35,600**	**-**	***0%***	

Departmental Budget Requests
2026 Budget

		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
FUND 335: CAPITAL PROJECTS - ROADS		**2022 ACTUALS**	**2023 ACTUALS**	**2024 ACTUALS**	**2025 BUDGET**	**2025 YTD (10 months)**	**2026 BUDGET**	**$ Change from 2025 Budget**	**% Change from 2025 Budget**	**NOTES**
CAPITAL										
3354210541405	Road Improvements - LMIG	-	-	586,988	752,341	61,220	249,779	*(502,562)*	*-67%*	
TOTAL - Capital		**-**	**-**	**586,988**	**752,341**	**61,220**	**249,779**	**(502,562)**	***-67%***	
TOTAL CAPITAL PROJECTS - ROADS		**-**	**-**	**586,988**	**752,341**	**61,220**	**249,779**	**(502,562)**	***-67%***	

Departmental Budget Requests
2026 Budget

FUND 340: CAPITAL PROJECTS - GRANTS		9/30/2022 2022 ACTUALS	9/30/2023 2023 ACTUALS	9/30/2024 2024 ACTUALS	9/30/2025 2025 BUDGET	7/31/2025 2025 YTD (10 months)	ADOPTED 2026 BUDGET	$ Change from 2025 Budget	% Change from 2025 Budget	NOTES
CAPITAL										
3404210541411	Rural Downtown Redevelopment	-	1,235	(1,235)	-	-	-	-		
3404210541412	Northside Downtown Streetscape	-	-	70,605	1,359,395	214,700	1,144,695	*(214,700)*	*-16%*	ARC Grant $1,144,000 + Match $286,000
TOTAL - Capital		**-**	**1,235**	**69,370**	**1,359,395**	**214,700**	**1,144,695**	**(214,700)**	***-16%***	
TRANSFERS										
3409000611110	Transfers to Funds	-	-	-	567,926	567,926	-	*(567,926)*	*-100%*	
TOTAL - Other Costs		**-**	**-**	**-**	**567,926**	**567,926**	**-**	**(567,926)**	***-100%***	
	TOTAL CAPITAL PROJECTS - GRANTS	**-**	**1,235**	**69,370**	**1,927,321**	**782,626**	**1,144,695**	**(782,626)**	***-41%***	

Departmental Budget Requests
2026 Budget

		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
FUND 350: CAPITAL PROJECTS - GEN FUND		**2022 ACTUALS**	**2023 ACTUALS**	**2024 ACTUALS**	**2025 BUDGET**	**2025 YTD (10 months)**	**2026 BUDGET**	**$ Change from 2025 Budget**	**% Change from 2025 Budget**	**NOTES**
CAPITAL										
3501110541300	Building Imprv - Council Chamb	-	-	-	-	-	-	-		
3501110541100	Sites - Council	-	9,996	1,002,148	-	-	-	-		
3501320541300	Building Imprv	-	37,174	428,735	159,269	80,212	-	*(159,269)*	*-100%*	
3501535542500	Equipment - IT	-	-	113,587	36,000	4,565	35,000	*(1,000)*	*-3%*	Update Camera Systems at PD, Gold Dust, City Hall, Distribution, & Powell Park
3501590541300	Building Imprv - Customer Svc	-	-	-	-	-	-	-		
3501590542200	Vehicles - Customer Svc	-	-	-	53,550	41,490	-	*(53,550)*	*-100%*	
3503210541300	Buildings Imprv - Police Dept	-	-	-	23,776	13,735	-	*(23,776)*	*-100%*	
3503210542200	Vehicles - Police	265,976	-	453,005	501,310	194,054	487,250	*(14,060)*	*-3%*	Police Interceptors (Qty 6) w/ upfitting (Radio, Cameras, Laptop, Lights, & Graphics) ($81K Each)
3503210542500	Equipment - Police	39,095	242,706	62,182	23,932	14,500	-	*(23,932)*	*-100%*	
3504110541300	Site Improvements	-	37,554	-	8,140	8,140	-	*(8,140)*	*-100%*	
3504110542200	Vehicles - Public Works	-	-	42,000	-	-	-	-		
3504210541200	Site improvements - Streets	47,946	2,444	-	13,000	5,900	-	*(13,000)*	*-100%*	
3504210541400	Traffic Calming	7,874	9,044	4,500	18,036	11,891	-	*(18,036)*	*-100%*	
3504210541404	North Loop	52,277	13,995	-	-	-	-	-		
3504210541405	Fullerville Trailhead	-	-	-	-	-	-	-		
3504210541411	Street Improvements	-	-	143,261	-	-	-	-		
3504210542500	Equipment - Streets	-	-	238,869	-	4,275	-	-		
3504320541420	Stormwater Improvements	-	-	-	-	-	-	-		
3504900541300	Building Imprv - Avanti	-	-	-	-	-	-	-		
3504900542200	Vehicles	-	-	-	55,399	55,399	-	*(55,399)*	*-100%*	
3504900542500	Equipment	16,379	-	-	-	-	-	-		
3504905541300	Building Imprv	-	102,425	-	-	-	40,000	*40,000*		High Velocity Fans $30k; R1234YF Recovery Machine (Air Conditioning Repair - prevent out-sourcing) $10k
3504910541300	Building Imprv	-	-	-	7,636	7,636	-	*(7,636)*	*-100%*	
3504910542200	Vehicles - Grounds	-	-	57,141	-	-	-	-		
3504910542500	Equipment - Grounds	-	-	55,714	22,658	22,658	44,800	*22,142*	*98%*	Kubota 72" zero turn lawnmower (Qty 2) $35k + Two 2025 7x20 Landscape Trailers $9.6k
3504950541400	Site Improvements - Cemetery	-	-	-	-	-	-	-		
3506110541220	Site Imprv - Gold Dust	-	-	-	-	-	-	-		
3506110541230	Site Imprv - VPlex	-	-	-	-	-	-	-		
3506110541240	Site Imprv - Powell Park	-	-	-	30,000	-	-	*(30,000)*	*-100%*	
3506110541250	Site Imprv - Fullerville	-	-	-	5,000	-	-	*(5,000)*	*-100%*	
3506110541260	Site Imprv - N Ave Gym	-	-	-	78,810	-	-	*(78,810)*	*-100%*	
3506110541310	Building Improvements	-	-	-	-	-	-	-		
3506110541320	Building Imprv - Gold Dust	30,900	11,173	27,118	-	-	-	-		
3506110541330	Building Imprv - VPlex	12,650	46,670	-	28,115	-	-	*(28,115)*	*-100%*	

Departmental Budget Requests
2026 Budget

		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
FUND 350: CAPITAL PROJECTS - GEN FUND		**2022 ACTUALS**	**2023 ACTUALS**	**2024 ACTUALS**	**2025 BUDGET**	**2025 YTD (10 months)**	**2026 BUDGET**	**$ Change from 2025 Budget**	**% Change from 2025 Budget**	**NOTES**
3506110541340	Building Imprv - Powell Park	-	-	-	6,500	-	-	*(6,500)*	*-100%*	
3506110541350	Building Imprv - Fullerville	-	-	-	-	-	-	-		
3506110542200	Vehicles - Recreation	-	-	-	-	-	-	-		
3506110542500	Equipment - Recreation	-	29,055	176,911	10,945	9,930	-	*(10,945)*	*-100%*	
3506120542500	Equipment	-	-	-	71,030	-	-	*(71,030)*	*-100%*	
3506172541300	Bldg Imprv - PMGM	-	-	-	-	-	-	-		
3506172541400	Site Imprv - Pine Mt Gold Muse	-	-	-	18,100	-	-	*(18,100)*	*-100%*	
3506172542500	Equipment - PMGM	-	-	-	13,199	13,199	-	*(13,199)*	*-100%*	
3506510541200	Site Improvements - Library	-	-	-	-	-	-	-		
3506510542500	Equipment - Library	-	-	-	-	-	-	-		
3507220542200	Vehicles - Building Inspectors	-	-	-	-	-	-	-		
3507400542200	Vehicles - Comm Dev	-	-	-	49,406	41,490	-	*(49,406)*	*-100%*	
3507450542200	Vehicles - Code Enforcement	-	29,785	-	28,379	28,379	-	*(28,379)*	*-100%*	
3507540541310	Building Imprv -Welcome Center	-	-	-	-	-	-	-		
3507550541310	Building Imprv - Main Street	-	18,473	55,300	-	-	-	-		
TOTAL - Capital		**473,097**	**590,494**	**2,860,469**	**1,262,190**	**557,453**	**607,050**	**(655,140)**	***-52%***	
	TOTAL CAPITAL PROJECTS - GF	**473,097**	**590,494**	**2,860,469**	**1,262,190**	**557,453**	**607,050**	**(655,140)**	***-52%***	

Departmental Budget Requests
2026 Budget

FUND 610: SELF-FUNDED INSURANCE		9/30/2022 2022 ACTUALS	9/30/2023 2023 ACTUALS	9/30/2024 2024 ACTUALS	9/30/2025 2025 BUDGET	6/30/2024 2025 YTD (10 months)	ADOPTED 2026 BUDGET	$ Change from 2025 Budget	% Change from 2025 Budget	NOTES
SERVICES										
6101540523970	BANK/CC FEES & ANALYSIS CHGES	-	-	-	-	-	-	-		
TOTAL - Services		-	-	-	-	-	-	-		
OTHER COSTS										
6101540571010	Claims	1,155,565	1,248,566	1,721,035	1,731,100	1,311,458	1,731,100	-	*0%*	
6101540571040	Wellness	32,594	21,625	20,124	33,912	14,272	33,912	-	*0%*	
6101540571050	Administrative Fees	492,867	514,680	603,284	705,590	456,508	705,590	-	*0%*	
6101540571060	Premiums	-	-	-	-	-	-	-		
TOTAL - Other Costs		**1,681,027**	**1,784,871**	**2,344,444**	**2,470,602**	**1,782,238**	**2,470,602**	**-**	***0%***	
TRANSFERS										
6109000611110	Transfers to Funds	-	58,830	106,678	-	106,678	129,827	*129,827*		
TOTAL - Other Costs		**-**	**58,830**	**106,678**	**-**	**106,678**	**129,827**	**129,827**		
	TOTAL SELF-FUNDED INSURANCE	**1,681,027**	**1,843,700**	**2,451,122**	**2,470,602**	**1,888,916**	**2,600,429**	**129,827**	***5%***	

Departmental Budget Requests
2026 Budget

		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
FUND 285: VRPFA DEBT SERVICE		**2022 ACTUALS**	**2023 ACTUALS**	**2024 ACTUALS**	**2025 BUDGET**	**2025 YTD (10 months)**	**2026 BUDGET**	**$ Change from 2025 Budget**	**% Change from 2025 Budget**	**NOTES**
DEBT SERVICE										
2858000581100	Bond Principal Payments	880,000	1,210,000	1,325,000	1,590,000	1,590,000	1,635,000	*45,000*	*3%*	Principal on Bond Payment
2858000582100	Interest - Bonds	995,532	1,194,705	1,081,581	810,820	416,699	765,025	*(45,795)*	*-6%*	Interest on Bond Payment
2858000584000	ISSUANCE COSTS	365,217	-	-	-	-	-	-		
TOTAL - Debt Service		**2,240,749**	**2,404,705**	**2,406,581**	**2,400,820**	**2,006,699**	**2,400,025**	**(795)**	***0%***	
TRANSFERS										
2859000613000	Pay- refunded bd escrow agent	31,484,403	-	-	-	-	-	-		
TOTAL - Other Costs		**31,484,403**	**-**	**-**	**-**	**-**	**-**	**-**		
	TOTAL VRPFA DEBT SERVICE	**33,725,152**	**2,404,705**	**2,406,581**	**2,400,820**	**2,006,699**	**2,400,025**	**(795)**	***0%***	

Departmental Budget Requests
2026 Budget

		9/30/2022	9/30/2023	9/30/2024	9/30/2025	7/31/2025	ADOPTED			
FUND 420: VRURA TAD DEBT SERVICE		**2022 ACTUALS**	**2023 ACTUALS**	**2024 ACTUALS**	**2025 BUDGET**	**2025 YTD (10 months)**	**2026 BUDGET**	**$ Change from 2025 Budget**	**% Change from 2025 Budget**	**NOTES**
DEBT SERVICE										
4208000581100	Bond Principal Payments	-	-	-	-	-	1,050,000	*1,050,000*		Principal on Bond Payment
4208000582100	Interest - Bonds	-	-	712,930	940,128	940,128	916,608	*(23,520)*	*-3%*	Interest on Bond Payment
TOTAL - Debt Service		**-**	**-**	**712,930**	**940,128**	**940,128**	**1,966,608**	**1,026,480**	***109%***	
INTERGOVERNMENTAL										
4205600572000	Intergov - Public Education	-	-	5,271	-	29,227	50,000	*50,000*		
TOTAL - Intergovernmental		**-**	**-**	**5,271**	**-**	**29,227**	**50,000**	**50,000**		
TOTAL VRURA TAD DEBT SERVICE		**-**	**-**	**718,202**	**940,128**	**969,355**	**2,016,608**	**1,076,480**	***115%***	

PERSONNEL

Position No.	Full-Time Equivalents (FTEs) 2025 Total Positions	2026 Adopted Changes	2026 Total Positions
Administration			
City Manger	1.0	-	1.0
Deputy City Manager	1.0	-	1.0
City Clerk	1.0	-	1.0
Deputy City Clerk	1.0	-	1.0
Human Resources Director	1.0	-	1.0
Human Resources Manager	1.0	-	1.0
IT Director	1.0	-	1.0
IT Manager	1.0	-	1.0
Total Administration	**8.0**	**-**	**8.0**
Finance			
Chief Financial Officer	1.0	-	1.0
Deputy Finance Director	1.0	-	1.0
Purchasing Director	1.0	-	1.0
Accounts Payable Clerk	1.0	-	1.0
Accounting Clerk	1.0	-	1.0
Receptionist	1.0	-	1.0
Customer Service			
Customer Service Manager	1.0	-	1.0
Meter Technician	2.0	-	2.0
Customer Service Rep	2.0	-	2.0
Total Finance	**11.0**	**-**	**11.0**

Position No.	Full-Time Equivalents (FTEs) 2025 Total Positions	2026 Adopted Changes	2026 Total Positions
Community Development			
Community Development Director	1.0	-	1.0
Engineer	1.0	-	1.0
Planning & Zoning Administrator	1.0	-	1.0
Planner I	1.0	-	1.0
Licensing Specialist	1.0	-	1.0
Code Compliance			
Code Compliance Manager	1.0	-	1.0
Lead Code Compliance Officer	1.0	-	1.0
Code Compliance Officers (PT)	1.2	-	1.2
Building Development			
Building Development Director	1.0	-	1.0
Chief Building Official	1.0	-	1.0
Building Inspector	1.0	-	1.0
Permitting Specialist	1.0	-	1.0
Administrative Assistant	1.0	-	1.0
Total Community & Building Development	**13.2**	**-**	**13.2**
Economic Development			
Director of Economic Development	-	-	-
Tourism & Main Street			
Main Street Manager	1.0	-	1.0
Tourism Manager	1.0	-	1.0
Pine Mountain			
Museum Manager	1.0	-	1.0
Museum Coordinator	1.0	-	1.0
Museum Assistant	1.0	-	1.0
Pine Mountain Assistant	2.1	-	2.1
Total Economic Development	**7.1**	**-**	**7.1**

Position No.	Full-Time Equivalents (FTEs) 2025 Total Positions	2026 Adopted Changes	2026 Total Positions
Judicial			
Clerk of Court	1.0	-	1.0
Assistant Clerk of Court	1.5	-	1.5
Total Judicial	**2.5**	**-**	**2.5**
Public Safety			
Police Chief	1.0	-	1.0
Captain - Admin	1.0	-	1.0
Captain - CID	1.0	-	1.0
Captain - Patrol	1.0	-	1.0
Lieutenant - Patrol	1.0	-	1.0
Administrative Coordinator	1.0	-	1.0
GCIC Specialist	1.0	-	1.0
Customer Service Representative	4.0	-	4.0
Sergeant	4.0	-	4.0
Corporal	5.0	-	5.0
Corporal - SRO	1.0	-	1.0
Sergeant - CID	1.0	-	1.0
Detective	5.0	-	5.0
CID Tech	1.0	-	1.0
Drug Task Officer	1.0	-	1.0
Police Officer/Police Recruit	24.0	4.0	28.0
Sergeant - SRO	1.0	-	1.0
Police Officer - SRO	3.0	-	3.0
Police Officer - Detail Guard	1.0	-	1.0
Police Officer - Court Specialist	0.8	-	0.8
Sergeant - Training	1.0	-	1.0
Certification Manager	1.0	-	1.0
Crime Suppression Officer	1.0	-	1.0
Total Public Safety	**61.8**	**4.0**	**65.8**

Position No.	Full-Time Equivalents (FTEs) 2025 Total Positions	2026 Adopted Changes	2026 Total Positions
Public Works			
Public Works Director	1.0	-	1.0
Sign Technician	1.0	-	1.0
Site Inspector	1.0	-	1.0
Administrative Assistant	1.0	-	1.0
Streets			
Streets Manager	1.0	-	1.0
Equipment Operator	3.0	-	3.0
Technician	3.0	-	3.0
Building Maintenance		-	
Deputy Building Development Director	1.0	-	1.0
Building Project & Maintenance Lead	1.0	-	1.0
Building Project & Maintenance Specialist	1.0	-	1.0
Building Maintenance Tech	1.0	-	1.0
Custodian Lead	1.0	-	1.0
Custodian	2.0	-	2.0
Fleet Maintenance			
Fleet Manager	1.0	-	1.0
Auto Mechanic	1.0	-	1.0
Lube Technician	1.0	-	1.0
Grounds Maintenance			
Maintenance Manager	1.0	-	1.0
Crew Leader	1.0	-	1.0
Maintenance Technician	5.0	-	5.0
Community Service Supervisor	1.0	-	1.0
Total Public Works	**29.0**	**-**	**29.0**

Position No.	Full-Time Equivalents (FTEs) 2025 Total Positions	2026 Adopted Changes	2026 Total Positions
Parks, Recreation & Leisure Services			
Director of Parks and Recreation	1.0	-	1.0
Deputy Director of Parks and Recreation	1.0	-	1.0
Customer Service Representative	1.0	-	1.0
Athletic Manager	1.0	-	1.0
Athletic Maintenance Manager	1.0	-	1.0
Athletic Maintenance Specialist	1.0	-	1.0
Athletic Maintenance Tech	1.0	-	1.0
Event Manager	1.0	-	1.0
Athletic Coordinator	2.0	-	2.0
Soccer Coordinator	0.5	-	0.5
Athletic Assistant	1.5	-	1.5
Recreation Programmer	3.0	-	3.0
Splash Pad Attendants	0.5	-	0.5
Senior Center			
Senior Center Manager	1.0	-	1.0
Senior Center Coordinator	1.0	-	1.0
Senior Center Assistant	1.5	-	1.5
Senior Center Driver	0.5	-	0.5
Library			
Library Manager	1.0	-	1.0
Assistant Library Manager	1.0	-	1.0
Library Assistant	6.0	-	6.0
Total Parks, Recreation & Leisure Services	**27.5**	**-**	**27.5**
TOTAL GENERAL FUND	**160.1**	**4.0**	**164.1**

Position No.	Full-Time Equivalents (FTEs) 2025 Total Positions	2026 Adopted Changes	2026 Total Positions
WATER AND SEWER FUND			
Utility Director			
Utility Director	1.0	-	1.0
Administrative Assistant	1.0	-	1.0
Total Utility Director	**2.0**	**-**	**2.0**
Wastewater Treatment Plant			
Wastewater Plant Mgr.	1.0	-	1.0
Lead Operator	1.0	-	1.0
Lead Mechanic	1.0	-	1.0
Lab Analyst	1.0	-	1.0
Class I/II/III Operator or Operator In Training	3.0	-	3.0
FOG/Pretreatment	1.0	-	1.0
Maintenance Technician	3.0	-	3.0
Total Wastewater Treatment Plant	**11.0**	**-**	**11.0**
Water Treatment Plant			
Water Plant Manager	1.0	-	1.0
Lead Operator	1.0	-	1.0
Class I/II/III Operator or Operator In Training	5.0	-	5.0
Total Water Treatment Plant	**7.0**	**-**	**7.0**
Distribution & Collection			
Manager	1.0	-	1.0
Utility Locator	1.0	-	1.0
Crew Leader	3.0	-	3.0
Equipment Operator	3.0	-	3.0
Technician	6.0	-	6.0
Total Distribution & Collection	**14.0**	**-**	**14.0**
Total Water & Sewer Fund	**34.0**	**-**	**34.0**

Position No.	Full-Time Equivalents (FTEs) 2025 Total Positions	2026 Adopted Changes	2026 Total Positions
STORMWATER FUND			
Stormwater			
Stormwater Manager	1.0	-	1.0
Stormwater Technician	1.0	-	1.0
Total Stormwater	**2.0**	**-**	**2.0**
Total Stormwater Fund	**2.0**	**-**	**2.0**
SANITATION & SOLID WASTE FUND			
Solid Waste			
Solid Waste Manager	1.0	-	1.0
Equipment Operator	2.0	-	2.0
Technician	2.0	-	2.0
Total Sanitation	**5.0**	**-**	**5.0**
Total Sanitation & Solid Waste Fund	**5.0**	**-**	**5.0**
TOTAL UTILITY FUNDS	**41.0**	**-**	**41.0**
GRAND TOTAL	**201.1**	**4.0**	**205.1**